City of North St. Paul
City Council
Workshop Meeting Agenda

November 1, 2022
5:00 PM

The City Council Meeting will be conducted on **November 1, 2022** at 5:00 p.m. The meeting location is the City Council Chambers of City Hall, located at 2400 Margaret St., North St. Paul.

The City Council will also be meeting by interactive TV under Minn. Stat. 13D.02. Members of the public are permitted to attend the meeting in person. However, it is encouraged to participate in the meeting remotely. Instructions can be found below.

The **November 1, 2022** Zoom meeting can be accessed via:
https://tinyurl.com/NSPCityCouncil (from a PC, Mac, tablet, iPhone or Android device) or by phone at 1-929-205-6099.
Participants accessing the meeting by phone please use the following meeting ID:84409094358

You can also watch the meeting on our YouTube channel here **tinyurl.com/NSPYouTube**

I. Call to Order

II. Roll Call
Council Member Thorsen
Council Member Petersen
Council Member Wong
Council Member Cole
Mayor Furlong

III. Adopt Agenda

IV. Topic(s)

A. Police Department Staffing Update
B. Unmanned Aerial Vehicle (UAV)
C. Employee Health Insurance Update
D. 3rd Quarter - Statements of Revenues, Expenditures, and Changes in Fund Balance for the Enterprise Funds
E. 2023 Enterprise Funds Budgets
F. Enterprise Funds Financial Plans

V. Other Business

VI. Adjournment

The next regularly scheduled City Council Workshop meeting is November 15, 2022.

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Agenda Information Memorandum

To	Date
Honorable Mayor Furlong and City Council	November 1, 2022

Agenda Placement # IV.A

Topic(s)

Subject

Police Department Staffing Update

Background/Facts

Staffing update

Recommended Action

N/A

Attachments

None

Respectfully submitted,
Phil Baebenroth, Police Chief

NORTH ST. PAUL
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Agenda Information Memorandum

To	Date
Honorable Mayor Furlong and City Council	November 1, 2022

Agenda Placement # IV.B

Topic(s)

Subject

Unmanned Aerial Vehicle (UAV)

Background/Facts

Powerpoint Presentation

Recommended Action

N/A

Attachments

None

Respectfully submitted,
Phil Baebenroth, Police Chief

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Agenda Information Memorandum

To	Date
Honorable Mayor Furlong and City Council	November 1, 2022

Agenda Placement # IV.C

Topic(s)

Subject

Employee Health Insurance Update

Background/Facts

On September 30, 2022, PEIP informed the City of 2023 renewal rates. The 2023 medical rates increased 50% over 2022. PEIP made a change in their underwriting guidelines to ensure stability of the pool. City staff is currently working with Gallagher Insurance to develop insurance provider options and will bring options to the City Council for approval later this year.

See attachments on information received from Gallagher Insurance.

Recommended Action

Attachments

1. North St. Paul Memo on Health Insurance Findings
2. City of North St. Paul_Medical_Marketing Spreadsheet_Medical_

Respectfully submitted,
Daniel Winek, Finance Director

Gallager

Insurance | Risk Management | Consulting

North St. Paul Health Insurance 2023

The City of North St. Paul purchases health insurance through the Public Employee Insurance Plan (PEIP). Historically, PEIP has issued single digit renewal increases to their pool participants. Furthermore, each year, renewal increases have always been the same for all participants within the pool. Over the last couple of years, some of the low risk participants within PEIP have elected to migrate away from the PEIP pool and the balance of risk within the pool has shifted significantly. As a result, PEIP pool underwriters were forced to change their renewal methodology for this renewal cycle and likely beyond for the financial preservation of the pool. For this year, instead of one flat renewal for all pool participants, individual groups were given renewals in line with their individual group risks. The City's risk over the last two years resulted in a 2023 premium increase of 50%

Resolution

City Administration engaged Gallagher after receiving the renewal notice from PEIP. Gallagher was hired to run a formal RFP and seek out other bids and proposals from the commercial carriers and insurance pools in the State. Representatives from Gallagher solicited proposals from the seven other available carriers and pools in Minnesota that compete with PEIP.

Bid Details and Risk Factors

The City has two concerning risk factors that Gallagher representative identified and where validated in the carrier/pool responses. First, the City's claim totals have exceeded the amount of premium paid in each of the last two years:

	Premium	Claims	Loss Ratio
Last 24 months	**$988,070**	**$1,258,411**	**127.36%**
Last 12 months	**$535,982**	**$602,569**	**112.42%**

Additionally, the City's current single and family rates are much lower than average premiums for similarly sized groups in the same geographical location. Both the City's loss ratio and below average premium costs were significant factors in bid results.

Bid Results

Gallagher obtained bids from four of the seven solicited carriers/pools. Two carriers and one pool declined to quote based on the risk factors mentioned in the previous paragraph. All carriers returned rates equal or higher than the PEIP renewal at 50% based on the City's risk factors. All carriers additionally provided plan options with cheaper rates as well, albeit with higher deductible levels and/or out-of-pocket maximums. Considering that all cheaper alternatives came with a reduction in aggregate plan value, Gallagher representatives recommended staying with the PEIP plan for 2023. Carrier bids sent in a separate attachment in Excel format.

City of North St. Paul

	Enrollment	CURRENT	RENEWAL	Bid Option #1		Bid Option #2		Bid Option #3	Bid Option #4
Carrier Name		**Public Employee Insurance Program**	**Public Employee Insurance Program**	**Blue Cross of MN**		**United HealthCare**		**Medica/MHC**	**Gravie**
Plan Name		**Advantage Health Plan - HSA**	**Advantage Health Plan - HSA**	**Turnkey 23068**	**Turnkey 23071**	**BFE5**	**BFE8**	**MSI PP MN $3000-20% HSA**	**Traditional Plan #1**
PLAN DESIGN*									
In-Network Benefits		Cost Level 2	Cost Level 2	Open Access	Open Access	Open Access	Open Access	Open Access	Open Access
Deductible Type		Embedded	Embedded	Embedded	Embedded	Embedded	Embedded	Embedded	Aggregate
Calendar Year (CY) Deductible (Individual / Fami		$2,000 / $4,000 ($3,200 per family member)	$2,000 / $4,000 ($3,200 per family member)	**$3,500 / $7,000**	**$3,500 / $7,000**	**$3,000 / $6,000**	**$3,000 / $6,000**	**$3,000 / $6,000**	**$2,000 / $4,000**
Out-of-Pocket Max Type		Embedded	Embedded	Embedded	Embedded	Embedded	Embedded	Embedded	Aggregate
CY Out-of-Pocket Max (Individual / Family)		$3,000 / $6,000 ($5,000 per family member)	$3,000 / $6,000 ($5,000 per family member)	**$3,500 / $7,000**	**$5,400 / $10,800**	**$4,000 / $8,000**	**$6,350 / $12,700**	**$6,000 / $12,000**	**$4,000 / $8,000**
Preventive Care		Covered 100%	Covered 100%	Covered 100%	Covered 100%	Covered 100%	Covered 100%	Covered 100%	Covered 100%
Primary Care Visit		$55 Copay after deductible	$55 Copay after deductible	0% after deductible	25% after deductible	0% after deductible	20% after deductible	20% after deductible	20% after deductible
Specialist Visit		$55 Copay after deductible	$55 Copay after deductible	0% after deductible	25% after deductible	0% after deductible	20% after deductible	20% after deductible	20% after deductible
Urgent Care		$55 Copay after deductible	$55 Copay after deductible	0% after deductible	25% after deductible	0% after deductible	20% after deductible	20% after deductible	20% after deductible
Emergency Room		$300 Copay after deductible	$300 Copay after deductible	0% after deductible	25% after deductible	0% after deductible	20% after deductible	20% after deductible	20% after deductible
Inpatient Hospital		$650 Copay after deductible	$650 Copay after deductible	0% after deductible	25% after deductible	0% after deductible	20% after deductible	20% after deductible	20% after deductible
Outpatient Surgery		$400 Copay after deductible	$400 Copay after deductible	0% after deductible	25% after deductible	0% after deductible	20% after deductible	20% after deductible	20% after deductible
Chiropractic (visit limits may apply)		$55 Copay after deductible	$55 Copay after deductible	0% after deductible	25% after deductible	0% after deductible	20% after deductible	20% after deductible	20% after deductible
Phys/Occ/Speech Therapy (visit limits may apply		$55 Copay after deductible	$55 Copay after deductible	0% after deductible	25% after deductible	0% after deductible	20% after deductible	20% after deductible	20% after deductible
Diagnostic Test (X-ray, blood work)		25% after deductible	25% after deductible	0% after deductible	25% after deductible	0% after deductible	20% after deductible	20% after deductible	20% after deductible
Imaging (CT/PET scan, MRI)		25% after deductible	25% after deductible	0% after deductible	25% after deductible	0% after deductible	20% after deductible	20% after deductible	20% after deductible
Prescription Drug Benefit									
Retail		30 days	30 days	30 days	30 days	30 days	30 days	30 days	30 days
Tier I / Tier II / Tier III		$30 / $50 / $75 after deductible	$30 / $50 / $75 after deductible	0% after deductible	25% after deductible	$10 / $35 / $60 after deductible	$10 / $35 / $60 after deductible	20% after deductible	**20% / 50% after deductible**
COST ANALYSIS									
PEPM Rates - Enrollment per AMP	Enrollment	Advantage Health Plan - HSA	Advantage Health Plan - HSA	Turnkey 23068	Turnkey 23071	BFE5	BFE8	MSI PP MN $3000-20% HSA	Traditional Plan #1
Employee (EE) Only	25	$484.62	$726.93	$766.31	$710.78	$760.65	$649.77	$680.30	$694.45
EE + Family	22	$1,288.86	$1,933.29	$2,038.01	$1,890.34	$2,076.57	$1,773.87	$1,809.27	$1,847.34
Total Enrollment	**47**								
Estimated Monthly Premium		$40,470	$60,706	$63,994	$59,357	$64,701	$55,269	$56,811	$58,003
Estimated Annual Premium		**$485,645**	**$728,468**	**$767,928**	**$712,284**	**$776,409**	**$663,233**	**$681,737**	**$696,033**
Dollar Difference from Current			**$242,823**	**$282,283**	**$226,639**	**$290,764**	**$177,588**	**$196,092**	**$210,388**
Percent Change from Current			**50.00%**	**58.13%**	**46.67%**	**59.87%**	**36.57%**	**40.38%**	**43.32%**
PLAN PROVISIONS									
			Tiered Network, Referrals required	No access to CVS Pharmacy	No access to CVS Pharmacy	No vision exam included in benefit	No vision exam included in benefit		

**NOTE: Benefit deviations from Current are identified in blue font*

Notes and Assumptions

NORTH ST. PAUL
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Agenda Information Memorandum

To	Date
Honorable Mayor Furlong and City Council	November 1, 2022

Agenda Placement # IV.D

Topic(s)

Subject

3rd Quarter - Statements of Revenues, Expenditures, and Changes in Fund Balance for the Enterprise Funds

Background/Facts

The City of North St. Paul Finance Department is proud to present this financial report of City operations for your review. This report contains information on resources through thethird quarter of 2022, which is the period ending September 30, 2022. The report includes the Enterprise Funds. The enterprise funds are comprised of the following:

1. Electric
2. Water
3. Waste Water
4. Surface Water
5. Solid Waste
6. Fiber Optics

For each fund, revenues and expenditures are shown:

- Budget vs. Actual for the period
- Overall Projection for the year based on trends and assumptions
- Change in Fund Balance for the current period and annual projection.

Information contained within this report is preliminary and unaudited. Adjusting and correcting entries may be made as part of the year-end close and audit process.

The City will strive to continue to make improvements in its financial reporting scheme so that information is available to the City Council, City Manager, departments and public is the best available for sound financial decisions.

Recommended Action

For your review and discussion.

Attachments

1. Enterprise Funds as of 9.30.22

Respectfully submitted,
Daniel Winek, Finance Director

UNAUDITED

CITY OF NORTH ST. PAUL, MINNESOTA
ELECTRIC FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED SEPTEMBER 30, 2022

	2022 Adopted Budget	9/30/2022 Actual	Variance from 2022 Actual to Budget Positive (Negative)		Projected Outstanding	12/31/2022 Projected	Projected Variance for 2022 Positive (Negative)	
REVENUES								
Special Assessments	-	9	9	0%	9	18	18	0%
Intergovernmental	13,500	-	(13,500)	0%	17,692	17,692	4,192	131%
Charges for Services	9,788,662	9,026,984	(761,678)	92%	3,004,000	12,030,984	2,242,322	123%
Other Revenues	96,000	(96,744)	(192,744)	-101%	(45,000)	(141,744)	(237,744)	-148%
Transfers	-	-	-	0%	-	-	-	0%
		-						
TOTAL REVENUES	9,898,162	8,930,249	(967,913)	90%	2,976,701	11,906,950	2,008,788	120%
EXPENDITURES								
Personnel Services	1,878,014	1,263,865	614,149	67%	519,209	1,783,074	94,940	95%
Supplies	280,850	501,470	(220,620)	179%	206,488	707,958	(427,108)	252%
Contractual Services	7,035,580	6,333,970	701,610	90%	2,161,323	8,495,293	(1,459,713)	121%
Capital	700,500	-	700,500	0%	450,500	450,500	250,000	64%
Transfers	300,000	225,000	75,000	75%	75,000	300,000	-	100%
Debt Issuance & Interest	79,375	44,611	34,764	56%	-	44,611	34,764	56%
TOTAL EXPENDITURES	10,274,319	8,368,916	1,905,403	81%	3,412,520	11,781,436	(1,507,117)	115%
CHANGE IN FUND BALANCE	(376,157)	561,333	937,490			125,513	501,670	
TARGET YEAR-TO-DATE %	75%							

UNAUDITED

CITY OF NORTH ST. PAUL, MINNESOTA
WATER FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED SEPTEMBER 30, 2022

	2022 Adopted Budget	9/30/2022 Actual	Variance from 2022 Actual to Budget Positive (Negative)		Projected Outstanding	12/31/2022 Projected	Projected Variance for 2022 Positive (Negative)	
REVENUES								
Special Assessments	-	252	252	0%	252	504	504	0%
Intergovernmental	-	1,205	1,205	0%	1,205	2,410	2,410	0%
Charges for Services	1,745,850	1,557,079	(188,771)	89%	420,000	1,977,079	231,229	113%
Other Revenues	10,200	(123,745)	(133,945)	-1213%	(50,000)	(173,745)	(183,945)	-1703%
Transfers	12,982	-	(12,982)	0%	12,982	12,982	-	100%
		-						
TOTAL REVENUES	1,769,032	1,434,791	(334,241)	81%	384,439	1,819,230	50,198	103%
EXPENDITURES								
Personnel Services	304,518	174,496	130,022	57%	71,685	246,181	58,337	81%
Supplies	109,579	33,234	76,345	30%	33,685	66,919	42,660	61%
Contractual Services	483,344	247,061	236,283	51%	176,731	423,792	59,552	88%
Capital	254,500	29,946	224,554	12%	224,554	254,500	-	100%
Transfers	205,000	153,750	51,250	75%	51,250	205,000	-	100%
Debt Issuance & Interest	106,244	112,755	(6,511)	106%	-	112,755	(6,511)	106%
TOTAL EXPENDITURES	1,463,185	751,242	711,943	51%	557,904	1,309,146	154,039	89%
CHANGE IN FUND BALANCE	305,847	683,549	377,702			510,084	204,237	
TARGET YEAR-TO-DATE %	75%							

UNAUDITED

CITY OF NORTH ST. PAUL, MINNESOTA
WASTE WATER FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED SEPTEMBER 30, 2022

	2022 Adopted Budget	9/30/2022 Actual	Variance from 2022 Actual to Budget Positive (Negative)		Projected Outstanding	12/31/2022 Projected	Projected Variance for 2022 Positive (Negative)	
REVENUES								
Special Assessments	-	318	318	0%	318	636	636	0%
Intergovernmental	-	-	-	0%	-	-	-	0%
Charges for Services	2,439,004	1,834,328	(604,676)	75%	606,000	2,440,328	1,324	100%
Other Revenues	7,500	(57,553)	(65,053)	-767%	(25,000)	(82,553)	(90,053)	-1101%
Transfers	16,089	-	(16,089)	0%	16,089	16,089	-	100%
		-						
TOTAL REVENUES	2,462,593	1,777,093	(685,500)	72%	597,407	2,374,500	(88,093)	96%
EXPENDITURES								
Personnel Services	252,717	149,855	102,862	59%	61,562	211,417	41,300	84%
Supplies	45,866	33,992	11,874	74%	13,997	47,989	(2,123)	105%
Contractual Services	1,317,394	1,073,373	244,021	81%	304,200	1,377,573	(60,179)	105%
Capital	176,467	80,349	96,118	46%	96,118	176,467	-	100%
Transfers	145,000	108,750	36,250	75%	36,250	145,000	-	100%
Debt Issuance & Interest	128,831	123,188	5,643	96%	-	123,188	5,643	96%
TOTAL EXPENDITURES	2,066,275	1,569,507	496,768	76%	512,127	2,081,634	(15,359)	101%
CHANGE IN FUND BALANCE	396,318	207,586	(188,732)			292,866	(103,452)	
TARGET YEAR-TO-DATE %	75%							

UNAUDITED

CITY OF NORTH ST. PAUL, MINNESOTA
SURFACE WATER FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED SEPTEMBER 30, 2022

	2022 Adopted Budget	9/30/2022 Actual	Variance from 2022 Actual to Budget Positive (Negative)		Projected Outstanding	12/31/2022 Projected	Projected Variance for 2022 Positive (Negative)	
REVENUES								
Special Assessments	-	82	82	0%	82	164	164	0%
Intergovernmental	-	-	-	0%	-	-	-	0%
Charges for Services	798,250	717,939	(80,311)	90%	238,922	956,861	158,611	120%
Other Revenues	2,000	(67,827)	(69,827)	-3391%	(22,500)	(90,327)	(92,327)	-4516%
Transfers	9,006	-	(9,006)	0%	9,006	9,006	-	100%
		-						
TOTAL REVENUES	809,256	650,194	(159,062)	80%	225,510	875,704	66,448	108%
EXPENDITURES								
Personnel Services	232,452	134,847	97,605	58%	55,397	190,244	42,208	82%
Supplies	28,017	4,693	23,324	17%	6,932	11,625	16,392	41%
Contractual Services	197,542	51,803	145,739	26%	101,331	153,134	44,408	78%
Capital	-	-	-	0%	-	-	-	0%
Transfers	80,000	60,000	20,000	75%	20,000	80,000	-	100%
Debt Issuance & Interest	68,283	72,702	(4,419)	106%	31,049	103,751	(35,468)	152%
TOTAL EXPENDITURES	606,294	324,045	282,249	53%	214,709	538,754	67,540	89%
CHANGE IN FUND BALANCE	202,962	326,149	123,187			336,950	133,988	
TARGET YEAR-TO-DATE %	75%							

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CITY OF NORTH ST. PAUL, MINNESOTA
SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED SEPTEMBER 30, 2022

	2022 Adopted Budget	9/30/2022 Actual	Variance from 2022 Actual to Budget Positive (Negative)		Projected Outstanding	12/31/2022 Projected	Projected Variance for 2022 Positive (Negative)	
REVENUES								
Special Assessments	-	104	104	0%	104	208	208	0%
Intergovernmental	27,000	-	(27,000)	0%	36,252	36,252	9,252	134%
Charges for Services	991,392	753,554	(237,838)	76%	254,760	1,008,314	16,922	102%
Other Revenues	6,650	(19,598)	(26,248)	-295%	(9,500)	(29,098)	(35,748)	-438%
Transfers	1,254	-	(1,254)	0%	1,254	1,254	-	100%
		-						
TOTAL REVENUES	1,026,296	734,060	(292,236)	72%	282,870	1,016,930	(9,366)	99%
EXPENDITURES								
Personnel Services	50,246	35,342	14,904	70%	14,519	49,861	385	99%
Supplies	-	-	-	0%	-	-	-	0%
Contractual Services	909,078	592,844	316,234	65%	296,422	889,266	19,812	98%
Capital	8,000	-	8,000	0%	8,000	8,000	-	100%
Transfers	60,000	45,000	15,000	75%	15,000	60,000	-	100%
Debt Issuance & Interest	3,889	4,453	(564)	115%	1,631	6,084	(2,195)	156%
TOTAL EXPENDITURES	1,031,213	677,639	353,574	66%	335,572	1,013,211	18,002	98%
CHANGE IN FUND BALANCE	(4,917)	56,421	61,338			3,719	8,636	
TARGET YEAR-TO-DATE %	75%							

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CITY OF NORTH ST. PAUL, MINNESOTA
FIBER OPTIC FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED SEPTEMBER 30, 2022

	2022 Adopted Budget	9/30/2022 Actual	Variance from 2022 Actual to Budget Positive (Negative)		Projected Outstanding	12/31/2022 Projected	Projected Variance for 2022 Positive (Negative)	
REVENUES								
Special Assessments	-	-	-	0%	-	-	-	0%
Intergovernmental	-	-	-	0%	-	-	-	0%
Charges for Services	200,663	150,502	(50,161)	75%	50,167	200,669	6	100%
Other Revenues	12,185	-	(12,185)	0%	13,506	13,506	1,321	111%
Transfers	-	-	-	0%	-	-	-	0%
		-						
TOTAL REVENUES	212,848	150,502	(62,346)	71%	63,673	214,175	1,327	101%
EXPENDITURES								
Personnel Services	-	-	-	0%	-	-	-	0%
Supplies	-	-	-	0%	-	-	-	0%
Contractual Services	99,400	89,616	9,784	90%	16,894	106,510	(7,110)	107%
Capital	-	-	-	0%	-	-	-	0%
Transfers	-	-	-	0%	-	-	-	0%
Debt Issuance & Interest	-	-	-	0%	-	-	-	0%
TOTAL EXPENDITURES	99,400	89,616	9,784	90%	16,894	106,510	(7,110)	107%
CHANGE IN FUND BALANCE	113,448	60,886	(52,562)			107,665	(5,783)	
TARGET YEAR-TO-DATE %	75%							

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Agenda Information Memorandum

To	Date
Honorable Mayor Furlong and City Council	November 1, 2022

Agenda Placement # IV.E

Topic(s)

Subject

2023 Enterprise Funds Budgets

Background/Facts

The City budgets the following major enterprise funds:

•Water Fund – The Water Fund accounts for the activities of the City's water distribution operations.

•Waste Water Fund – The Waste Water Fund accounts for the activities of the City's wastewater processing operations.

•Electric Fund – The Electric Fund accounts for the activities of the City's electric distribution operations.

•Surface Water Fund – The Surface Water Fund accounts for the activities of the City's surface water management operations.

•Solid Waste Fund – The Solid Waste Fund accounts for the activities of the City's solid waste collection operations.

•Fiber Optic Fund – The Fiber Optic Fund accounts for the activities of the City's telecommunication operations.

Recommended Action

For review and discussion.

Attachments

1. 2023 ENTERPRISE FUNDS BUDGETS 11.1
2. Enterprise Funds Budgets

Respectfully submitted,
Daniel Winek, Finance Director

2023 ENTERPRISE FUNDS BUDGETS

November 1, 2022

City of North St. Paul

ENTERPRISE FUNDS

The City budgets the following major enterprise funds:

- **Water Fund – The Water Fund accounts for the activities of the City's water distribution operations.**
- **Waste Water Fund – The Waste Water Fund accounts for the activities of the City's wastewater processing operations.**
- **Electric Fund – The Electric Fund accounts for the activities of the City's electric distribution operations.**
- **Surface Water Fund – The Surface Water Fund accounts for the activities of the City's surface water management operations.**
- **Solid Waste Fund – The Solid Waste Fund accounts for the activities of the City's solid waste collection operations.**
- **Fiber Optic Fund – The Fiber Optic Fund accounts for the activities of the City's telecommunication operations.**

WATER FUND

- Revenues of $2,102,982.
- Budget of $1,567,847.
- Fund Balance – Increase of $535,135.
- Significant Changes:
  - Charges for services increased $329,150 as compared to 2022. Reflects past usage at current rates, 2022 estimate too low.

WASTE WATER FUND

- Revenues of $2,462,657.
- Budget of $2,763,946.
- Fund Balance – Decrease of $301,289.
- Significant Changes:
  - Increase in Capital Expenditures per the Capital Improvement Plan of $598,033.

ELECTRIC FUND

- Revenues of $11,804,840.
- Budget of $11,472,434.
- Fund Balance – Increase of $332,406.
- Significant Changes:
  - Charges for services and MMPA Power Adjustment charges have increased significantly the last half of 2022.

SURFACE WATER FUND

- Revenues of $964,506.
- Budget of $836,810.
- Fund Balance – Increase of $127,696.
- Significant Changes:
  - Charges for services increased $157,250 as compared to 2022. Reflects past usage at current rates, 2022 estimate too low.
  - Increase in Capital Expenditures per the Capital Improvement Plan of $121,000

SOLID WASTE FUND

- Revenues of $1,030,446.
- Budget of $1,084,271.
- Fund Balance – Decrease of $53,825.
- Significant Changes:
    - Vendor charges have increased 3% per contract.

FIBER OPTIC FUND

- Revenues of $200,663.
- Budget of $102,385.
- Fund Balance – Increase of $98,278.
- Significant Changes:
  - None.

QUESTIONS

CITY OF NORTH ST. PAUL, MINNESOTA
WATER FUND
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
2023 BUDGET

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget	Variance from 2022 Budget to 2023 Budget Positve (Negative)	
REVENUES							
CHARGES FOR SERVICES	1,803,015	1,976,097	2,100,570	1,745,850	2,075,000	329,150	19%
AD VALOREM TAXES	-	-	-	-	-	-	0%
OTHER FINANCING SOURCES	10,543	12,892	15,846	12,982	12,982	-	0%
INTERGOVERNMENTAL	-	14,692	4,333	-	-	-	0%
OTHER	160,062	79,747	36,296	6,700	15,000	8,300	124%
OTHER TAXES	-	-	-	-	-	-	0%
PERMITS	-	-	-	-	-	-	0%
SPECIAL ASSESSMENTS	603	1,027	901	-	-	-	0%
FINES	32,511	7,110	(27)	3,500	-	(3,500)	-100%
LICENSES	-	-	-	-	-	-	0%
TOTAL REVENUES	**2,006,735**	**2,091,565**	**2,157,918**	**1,769,032**	**2,102,982**	**333,950**	**19%**
EXPENDITURES							
PERSONNEL	226,388	227,711	220,885	304,518	328,973	24,455	8%
SUPPLIES	62,685	103,661	69,046	109,579	121,100	11,521	11%
CONTRACTURAL SERVICES	493,993	460,259	416,964	483,344	513,317	29,973	6%
CAPITAL	209,785	205,280	250,077	254,500	213,800	(40,700)	-16%
DEBT	161,976	88,473	116,432	106,244	185,657	79,413	75%
TRANSFERS	205,000	205,000	205,000	205,000	205,000	-	0%
TOTAL EXPENDITURES	**1,359,828**	**1,290,384**	**1,278,404**	**1,463,185**	**1,567,847**	**104,662**	**7%**
CHANGE IN NET POSITION	**646,907**	**801,181**	**879,515**	**305,847**	**535,135**		

CITY OF NORTH ST. PAUL, MINNESOTA
WASTE WATER FUND
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
2023 BUDGET

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget	Variance from 2022 Budget to 2023 Budget Positve (Negative)	
REVENUES							
CHARGES FOR SERVICES	2,275,272	2,448,291	2,446,012	2,439,004	2,436,568	(2,436)	0%
AD VALOREM TAXES	-	-	-	-	-	-	0%
OTHER FINANCING SOURCES	16,025	118,876	18,416	16,089	16,089	-	0%
INTERGOVERNMENTAL	186,960	-	-	-	-	-	0%
OTHER	117,007	50,616	35,343	2,500	10,000	7,500	300%
OTHER TAXES	-	-	-	-	-	-	0%
PERMITS	-	-	-	-	-	-	0%
SPECIAL ASSESSMENTS	582	431	838	-	-	-	0%
FINES	44,383	10,245	(77)	5,000	-	(5,000)	-100%
LICENSES	-	-	-	-	-	-	0%
TOTAL REVENUES	**2,640,229**	**2,628,459**	**2,500,532**	**2,462,593**	**2,462,657**	**64**	**0%**
EXPENDITURES							
PERSONNEL	200,781	202,085	183,367	252,717	273,584	20,867	8%
SUPPLIES	11,865	19,789	19,234	45,866	41,700	(4,166)	-9%
CONTRACTURAL SERVICES	1,277,710	1,331,420	1,225,599	1,317,394	1,377,282	59,888	5%
CAPITAL	205,103	231,490	257,766	176,467	774,500	598,033	339%
DEBT	187,260	126,135	125,557	128,831	151,880	23,049	18%
TRANSFERS	145,000	145,000	145,000	145,000	145,000	-	0%
TOTAL EXPENDITURES	**2,027,719**	**2,055,919**	**1,956,523**	**2,066,275**	**2,763,946**	**697,671**	**34%**
CHANGE IN NET POSITION	**612,510**	**572,540**	**544,009**	**396,318**	**(301,289)**		

CITY OF NORTH ST. PAUL, MINNESOTA
ELECTRIC FUND
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
2023 BUDGET

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget	Variance from 2022 Budget to 2023 Budget Positve (Negative)	
REVENUES							
CHARGES FOR SERVICES	9,194,449	9,266,247	10,451,464	9,788,662	11,565,840	1,777,178	18%
AD VALOREM TAXES	-	-	-	-	-	-	0%
OTHER FINANCING SOURCES	-	-	-	-	-	-	0%
INTERGOVERNMENTAL	17,924	15,711	7,288	13,500	10,000	(3,500)	-26%
OTHER	331,852	349,562	252,072	51,000	229,000	178,000	349%
OTHER TAXES	-	-	-	-	-	-	0%
PERMITS	-	-	-	-	-	-	0%
SPECIAL ASSESSMENTS	13	6	17	-	-	-	0%
FINES	179,746	39,179	(150)	45,000	-	(45,000)	-100%
LICENSES	-	-	-	-	-	-	0%
TOTAL REVENUES	**9,723,984**	**9,670,704**	**10,710,690**	**9,898,162**	**11,804,840**	**1,906,678**	**19%**
EXPENDITURES							
PERSONNEL	1,445,093	1,691,414	1,659,481	1,878,014	2,042,588	164,574	9%
SUPPLIES	329,566	293,482	339,818	280,850	368,750	87,900	31%
CONTRACTURAL SERVICES	6,171,806	6,184,026	7,195,402	7,035,580	8,315,596	1,280,016	18%
CAPITAL	121,202	108,239	117,732	700,500	383,500	(317,000)	-45%
DEBT	227,145	20,888	14,962	79,375	62,000	(17,375)	-22%
TRANSFERS	372,932	300,000	431,412	300,000	300,000	-	0%
TOTAL EXPENDITURES	**8,667,743**	**8,598,049**	**9,758,808**	**10,274,319**	**11,472,434**	**1,198,115**	**12%**
CHANGE IN NET POSITION	**1,056,241**	**1,072,655**	**951,882**	**(376,157)**	**332,406**		

CITY OF NORTH ST. PAUL, MINNESOTA
SURFACE WATER FUND
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
2023 BUDGET

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget	Variance from 2022 Budget to 2023 Budget Positve (Negative)	
REVENUES							
CHARGES FOR SERVICES	869,028	922,505	945,899	798,250	955,500	157,250	20%
AD VALOREM TAXES	-	-	-	-	-	-	0%
OTHER FINANCING SOURCES	6,567	9,006	11,394	9,006	9,006	-	0%
INTERGOVERNMENTAL	-	753,848	-	-	-	-	0%
OTHER	100,443	211,536	(85)	1,000	-	(1,000)	-100%
OTHER TAXES	-	-	-	-	-	-	0%
PERMITS	-	-	-	-	-	-	0%
SPECIAL ASSESSMENTS	229	84	210	-	-	-	0%
FINES	11,939	2,863	(13)	1,000	-	(1,000)	-100%
LICENSES	-	-	-	-	-	-	0%
TOTAL REVENUES	**988,206**	**1,899,843**	**957,405**	**809,256**	**964,506**	**155,250**	**19%**
EXPENDITURES							
PERSONNEL	163,953	187,131	168,722	232,452	252,337	19,885	9%
SUPPLIES	6,000	5,128	8,389	28,017	27,350	(667)	-2%
CONTRACTURAL SERVICES	130,208	106,151	186,011	197,542	211,138	13,596	7%
CAPITAL	137,772	171,122	159,603	-	121,000	121,000	0%
DEBT	77,041	71,262	72,877	68,283	144,985	76,702	112%
TRANSFERS	80,000	256,780	80,000	80,000	80,000	-	0%
TOTAL EXPENDITURES	**594,974**	**797,574**	**675,602**	**606,294**	**836,810**	**230,516**	**38%**
CHANGE IN NET POSITION	**393,233**	**1,102,269**	**281,803**	**202,962**	**127,696**		

NORTH ST.PAUL extraordinary.

CITY OF NORTH ST. PAUL, MINNESOTA
SOLID WASTE FUND
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
2023 BUDGET

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget	Variance from 2022 Budget to 2023 Budget Positve (Negative)	
REVENUES							
CHARGES FOR SERVICES	1,043,485	976,481	993,567	991,392	998,942	7,550	1%
AD VALOREM TAXES	-	-	-	-	-	-	0%
OTHER FINANCING SOURCES	1,618	1,254	1,254	1,254	1,254	-	0%
INTERGOVERNMENTAL	134,093	29,315	34,924	27,000	27,000	-	0%
OTHER	69,653	13,626	4,870	4,150	3,250	(900)	-22%
OTHER TAXES	-	-	-	-	-	-	0%
PERMITS	-	-	-	-	-	-	0%
SPECIAL ASSESSMENTS	174	59	211	-	-	-	0%
FINES	28,451	5,859	(40)	2,500	-	(2,500)	-100%
LICENSES	-	-	-	-	-	-	0%
TOTAL REVENUES	**1,277,474**	**1,026,594**	**1,034,785**	**1,026,296**	**1,030,446**	**4,150**	**0%**
EXPENDITURES							
PERSONNEL	90,619	38,445	44,899	50,246	54,993	4,747	9%
SUPPLIES	111	-	90	-	-	-	0%
CONTRACTURAL SERVICES	925,330	846,038	875,602	909,078	943,275	34,197	4%
CAPITAL	475,913	17,662	15,522	8,000	20,000	12,000	150%
DEBT	1,811	6,172	4,720	3,889	6,003	2,114	54%
TRANSFERS	60,000	60,000	60,000	60,000	60,000	-	0%
TOTAL EXPENDITURES	**1,553,785**	**968,316**	**1,000,833**	**1,031,213**	**1,084,271**	**53,058**	**5%**
CHANGE IN NET POSITION	**(276,311)**	**58,278**	**33,952**	**(4,917)**	**(53,825)**		

CITY OF NORTH ST. PAUL, MINNESOTA
FIBER OPTIC FUND
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
2023 BUDGET

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget	Variance from 2022 Budget to 2023 Budget Positve (Negative)	
REVENUES							
CHARGES FOR SERVICES	205,149	213,803	208,914	200,663	200,663	-	0%
AD VALOREM TAXES	-	-	-	-	-	-	0%
OTHER FINANCING SOURCES	-	-	-	-	-	-	0%
INTERGOVERNMENTAL	-	-	-	-	-	-	0%
OTHER	(1,430)	-	-	12,185	-	(12,185)	-100%
OTHER TAXES	-	-	-	-	-	-	0%
PERMITS	-	-	-	-	-	-	0%
SPECIAL ASSESSMENTS	-	-	-	-	-	-	0%
FINES	-	-	-	-	-	-	0%
LICENSES	-	-	-	-	-	-	0%
TOTAL REVENUES	**203,719**	**213,803**	**208,914**	**212,848**	**200,663**	**(12,185)**	**-6%**
EXPENDITURES							
PERSONNEL	2,606	-	-	-	-	-	0%
SUPPLIES	-	-	-	-	-	-	0%
CONTRACTURAL SERVICES	91,377	96,184	97,028	99,400	102,385	2,985	3%
CAPITAL	44,439	44,439	44,439	-	-	-	0%
DEBT	-	-	-	-	-	-	0%
TRANSFERS	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	**138,423**	**140,624**	**141,468**	**99,400**	**102,385**	**2,985**	**3%**
CHANGE IN NET POSITION	**65,296**	**73,179**	**67,446**	**113,448**	**98,278**		

CITY OF NORTH ST. PAUL, MINNESOTA
WATER FUND
REVENUES - LINE ITEM DETAILS
2023 BUDGET

GENERAL LEDGER CODE				2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget
RES WATER SALES	48	R	3660	1,372,951	1,505,781	1,611,523	1,364,750	1,600,000
COMM WATER SALES	48	R	3661	430,064	470,317	489,047	381,100	475,000
TOTAL CHARGES FOR SERVICES				1,803,015	1,976,097	2,100,570	1,745,850	2,075,000
TOTAL AD VALOREM TAXES				-	-	-	-	-
BOND PREMIUM	48	R	3996	10,543	12,892	15,846	12,982	12,982
TOTAL OTHER FINANCING SOURCES				**10,543**	**12,892**	**15,846**	**12,982**	**12,982**
OTHER GRANTS	48	R	3541	0	14,692	4,333	0	0
TOTAL INTERGOVERNMENTAL				-	**14,692**	**4,333**	-	-
MARKET VALUE ADJUSTMENT	48	R	3800	51,809	2,012	-51,414	0	0
INVESTMENT INCOME	48	R	3801	91,044	45,631	50,752	1,000	0
SALE OF GOODS & PROPERTY	48	R	3804	328	541	0	0	0
CONNECTION CHARGES	48	R	3808	5,700	18,600	26,700	5,700	7,500
METER SALES-REMOTE	48	R	3812	7,370	6,804	10,010	0	7,500
MISC WATER REV	48	R	3890	3,500	5,790	0	0	0
PENSION CONTRIBUTIONS	48	R	3894	311	368	247	0	0
TOTAL OTHER				**160,062**	**79,747**	**36,296**	**6,700**	**15,000**
TOTAL OTHER TAXES				-	-	-	-	-
TOTAL PERMITS				-	-	-	-	-
S/A INTEREST	48	R	3113	603	1,027	901	0	0
TOTAL SPECIAL ASSESSMENTS				**603**	**1,027**	**901**	-	-
PENALTY CHARGE - WATER	48	R	3851	1,743	407	-24	0	0
PENALTY CHARGE	48	R	3853	30,769	6,702	-3	3,500	0
TOTAL FINES				**32,511**	**7,110**	**(27)**	**3,500**	-
TOTAL LICENSES				-	-	-	-	-
TOTAL				**2,006,735**	**2,091,565**	**2,157,918**	**1,769,032**	**2,102,982**

CITY OF NORTH ST. PAUL, MINNESOTA
WASTE WATER FUND
REVENUES - LINE ITEM DETAILS
2023 BUDGET

GENERAL LEDGER CODE			2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget
RES. SEWER CHARGE	49 R	3662	1,887,074	2,029,018	2,059,445	2,022,322	2,050,000
COMM. SEWER CHARGE	49 R	3663	382,310	413,367	380,651	412,682	380,651
MAPLEWOOD BILLING CHARGE	49 R	3667	5,888	5,906	5,917	4,000	5,917
TOTAL CHARGES FOR SERVICES			2,275,272	2,448,291	2,446,012	2,439,004	2,436,568
TOTAL AD VALOREM TAXES			-	-	-	-	-
TRANSFER FROM OTHER FUNDS	49 R	3992	0	102,787	0	0	0
BOND PREMIUM	49 R	3996	16,025	16,089	18,416	16,089	16,089
TOTAL OTHER FINANCING SOURCES			**16,025**	**118,876**	**18,416**	**16,089**	**16,089**
OTHER GRANTS	49 R	3541	186,960	0	0	0	0
TOTAL INTERGOVERNMENTAL			**186,960**	-	-	-	-
MARKET VALUE ADJUSTMENT	49 R	3800	40,975	1,665	-30,470	0	0
INVESTMENT INCOME	49 R	3801	70,062	29,746	29,727	2,500	0
CONNECTION CHARGES	49 R	3808	5,700	18,450	30,900	0	10,000
MISC SEWER REVENUE	49 R	3891	0	0	4,970	0	0
PENSION CONTRIBUTIONS	49 R	3894	270	336	216	0	0
MISCELLEANEOUS REVENUE (NT)	49 R	3899	0	418	0	0	0
TOTAL OTHER			**117,007**	**50,616**	**35,343**	**2,500**	**10,000**
TOTAL OTHER TAXES			-	-	-	-	-
TOTAL PERMITS			-	-	-	-	-
S/A INTEREST	49 R	3113	582	431	838	0	0
TOTAL SPECIAL ASSESSMENTS			**582**	**431**	**838**	-	-
PENALTY CHARGE - SEWER	49 R	3852	44,383	10,245	-77	5,000	0
TOTAL FINES			**44,383**	**10,245**	**(77)**	**5,000**	-
TOTAL LICENSES			-	-	-	-	-
TOTAL			**2,640,229**	**2,628,459**	**2,500,532**	**2,462,593**	**2,462,657**

CITY OF NORTH ST. PAUL, MINNESOTA
ELECTRIC FUND
REVENUES - LINE ITEM DETAILS
2023 BUDGET

GENERAL LEDGER CODE			2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget
OVER/UNDER MISC REVENUE	50 R	3617	68	-13	5	0	0
RES ELECT SALES	50 R	3664	5,745,413	6,042,278	6,668,682	6,066,742	7,400,000
COMM ELECT SALES	50 R	3665	3,499,404	3,258,311	3,804,294	3,789,389	4,200,000
GREEN POWER SALES	50 R	3668	8,176	9,139	10,673	5,000	10,000
CITY USED UTILITIES	50 R	3669	-138,380	-123,710	-113,393	-151,674	-125,160
STREET LIGHTS OR SURFACE UTILITY CHARGES	50 R	3670	79,769	80,241	81,203	79,205	81,000
TOTAL CHARGES FOR SERVICES			9,194,449	9,266,247	10,451,464	9,788,662	11,565,840
TOTAL AD VALOREM TAXES			-	-	-	-	-
TOTAL OTHER FINANCING SOURCES			-	-	-	-	-
OTHER GRANTS	50 R	3541	17,924	15,711	7,288	13,500	10,000
TOTAL INTERGOVERNMENTAL			**17,924**	**15,711**	**7,288**	**13,500**	**10,000**
MARKET VALUE ADJUSTMENT	50 R	3800	76,146	1,241	-91,504	0	0
INVESTMENT INCOME	50 R	3801	138,167	74,897	91,187	3,500	0
RENTAL INCOME	50 R	3802	26,625	27,589	21,989	22,500	22,000
SALE OF GOODS & PROPERTY	50 R	3804	1,346	13,630	1,344	0	0
CONNECTION CHARGES	50 R	3808	52,535	29,400	27,300	20,000	25,000
INTEREST INCOME	50 R	3818	9,282	127,089	160,516	0	150,000
REFUNDS & REIMBURSEMENTS	50 R	3865	4,251	4,179	4,359	0	0
PENSION CONTRIBUTIONS	50 R	3894	2,092	2,913	2,017	0	0
NSF CHECK FEE	50 R	3895	1,350	240	0	0	0
PROCESSING FEE	50 R	3896	1,280	480	0	0	0
MISCELLEANEOUS REVENUE (NT)	50 R	3899	18,778	67,905	34,862	5,000	32,000
TOTAL OTHER			**331,852**	**349,562**	**252,072**	**51,000**	**229,000**
TOTAL OTHER TAXES			-	-	-	-	-
TOTAL PERMITS			-	-	-	-	-
S/A INTEREST	50 R	3113	13	6	17	0	0
TOTAL SPECIAL ASSESSMENTS			**13**	**6**	**17**	-	-
PENALTY CHARGE - ELECTRIC	50 R	3850	179,746	39,179	-150	45,000	0
TOTAL FINES			**179,746**	**39,179**	**(150)**	**45,000**	-
TOTAL LICENSES			-	-	-	-	-

TOTAL	**9,723,984**	**9,670,704**	**10,710,690**	**9,898,162**	**11,804,840**

CITY OF NORTH ST. PAUL, MINNESOTA
SURFACE WATER FUND
REVENUES - LINE ITEM DETAILS
2023 BUDGET

GENERAL LEDGER CODE			2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget
STREET LIGHTS OR SURFACE UTILITY CHARGES	52 R	3670	869,028	922,505	511,215	798,250	477,000
COMMERCIAL SURFACE SERV CHARGE	52 R	3679	0	0	434,684	0	478,500
TOTAL CHARGES FOR SERVICES			869,028	922,505	945,899	798,250	955,500
TOTAL AD VALOREM TAXES			-	-	-	-	-
BOND PREMIUM	52 R	3996	6,567	9,006	11,394	9,006	9,006
TOTAL OTHER FINANCING SOURCES			**6,567**	**9,006**	**11,394**	**9,006**	**9,006**
STATE AID-CONSTRUCTION	52 R	3530	0	753,848	0	0	0
TOTAL INTERGOVERNMENTAL			-	**753,848**	-	-	-
MARKET VALUE ADJUSTMENT	52 R	3800	36,338	2,757	-30,517	0	0
INVESTMENT INCOME	52 R	3801	63,860	31,271	30,233	1,000	0
CONTRIBUTED CAPITAL ASSETS	52 R	3870	0	176,780	0	0	0
PENSION CONTRIBUTIONS	52 R	3894	245	310	199	0	0
MISCELLEANEOUS REVENUE (NT)	52 R	3899	0	419	0	0	0
TOTAL OTHER			**100,443**	**211,536**	**(85)**	**1,000**	-
TOTAL OTHER TAXES			-	-	-	-	-
TOTAL PERMITS			-	-	-	-	-
S/A INTEREST	52 R	3113	229	84	210	0	0
TOTAL SPECIAL ASSESSMENTS			**229**	**84**	**210**	-	-
PENALTY CHARGE	52 R	3853	11,939	2,863	-13	1,000	0
TOTAL FINES			**11,939**	**2,863**	**(13)**	**1,000**	-
TOTAL LICENSES			-	-	-	-	-
TOTAL			**988,206**	**1,899,843**	**957,405**	**809,256**	**964,506**

CITY OF NORTH ST. PAUL, MINNESOTA
SOLID WASTE FUND
REVENUES - LINE ITEM DETAILS
2023 BUDGET

GENERAL LEDGER CODE				2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget
SOLID WASTE - REFUSE UTILITY	53	R	3671	622,426	512,156	522,625	521,018	528,000
BULK PICK-UP CEC	53	R	3672	103,112	29,096	25,426	26,200	25,426
SOLID WASTE - YARD WASTE UTILI	53	R	3673	105,917	112,830	119,091	118,012	119,091
SOLID WASTE - RECYCLING UTILIT	53	R	3674	210,772	322,399	326,425	326,162	326,425
BULK PICK UP CEC	53	R	3678	1,259	0	0	0	0
TOTAL CHARGES FOR SERVICES				1,043,485	976,481	993,567	991,392	998,942
TOTAL AD VALOREM TAXES				-	-	-	-	-
BOND PREMIUM	53	R	3996	1,618	1,254	1,254	1,254	1,254
TOTAL OTHER FINANCING SOURCES				**1,618**	**1,254**	**1,254**	**1,254**	**1,254**
OTHER GRANTS	53	R	3541	134,093	29,315	34,924	27,000	27,000
TOTAL INTERGOVERNMENTAL				**134,093**	**29,315**	**34,924**	**27,000**	**27,000**
MARKET VALUE ADJUSTMENT	53	R	3800	13,668	577	-9,953	0	0
INVESTMENT INCOME	53	R	3801	21,113	9,789	9,977	1,000	0
SALE OF GOODS & PROPERTY	53	R	3804	0	0	1,586	0	0
HAULER REBATE	53	R	3819	32,290	0	0	0	0
REFUNDS & REIMBURSEMENTS	53	R	3865	2,582	3,260	3,260	3,150	3,250
TOTAL OTHER				**69,653**	**13,626**	**4,870**	**4,150**	**3,250**
TOTAL OTHER TAXES				-	-	-	-	-
TOTAL PERMITS				-	-	-	-	-
S/A INTEREST	53	R	3113	174	59	211	0	0
TOTAL SPECIAL ASSESSMENTS				**174**	**59**	**211**	-	-
PENALTY CHARGE	53	R	3853	28,451	5,859	-40	2,500	0
TOTAL FINES				**28,451**	**5,859**	**(40)**	**2,500**	-
TOTAL LICENSES				-	-	-	-	-
TOTAL				**1,277,474**	**1,026,594**	**1,034,785**	**1,026,296**	**1,030,446**

CITY OF NORTH ST. PAUL, MINNESOTA
FIBER OPTIC FUND
REVENUES - LINE ITEM DETAILS
2023 BUDGET

GENERAL LEDGER CODE				2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget
FIBER SERVICE	54	R	3680	205,149	200,298	114,462	114,456	114,456
FIBER MAINTENANCE	54	R	3685	0	13,506	13,506	0	0
FIBER - NSP	54	R	3686	0	0	80,946	86,207	86,207
TOTAL CHARGES FOR SERVICES				205,149	213,803	208,914	200,663	200,663
TOTAL AD VALOREM TAXES				-	-	-	-	-
TOTAL OTHER FINANCING SOURCES				-	-	-	-	-
TOTAL INTERGOVERNMENTAL				-	-	-	-	-
INVESTMENT INCOME	54	R	3801	-14,936	0	0	0	0
MISCELLEANEOUS REVENUE (NT)	54	R	3899	13,506	0	0	12,185	0
TOTAL OTHER				**(1,430)**	-	-	**12,185**	-
TOTAL OTHER TAXES				-	-	-	-	-
TOTAL PERMITS				-	-	-	-	-
TOTAL SPECIAL ASSESSMENTS				-	-	-	-	-
TOTAL FINES				-	-	-	-	-
TOTAL LICENSES				-	-	-	-	-
TOTAL				**203,719**	**213,803**	**208,914**	**212,848**	**200,663**

CITY OF NORTH ST. PAUL, MINNESOTA
WATER FUND
EXPENDITURES - LINE ITEM DETAILS
2023 BUDGET

GENERAL LEDGER CODE		2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget
Full-Time Employees - Regular	48 62 4010	141,423	152,363	152,110	184,896	208,607
Full-Time Employees - Overtime	48 62 4011	13,220	8,605	7,428	15,000	15,000
Part-Time Employees	48 62 4020	12,311	10,086	2,149	16,336	16,562
Deferred Compensation	48 62 4030	5,031	5,407	4,795	10,162	6,610
PERA Contribution	48 62 4031	12,188	11,852	11,297	15,299	16,737
FICA Contribution	48 62 4032	9,991	10,119	9,517	13,833	14,863
Medicare Contribution	48 62 4033	2,337	2,366	2,226	3,247	3,476
Health Insurance	48 62 4040	23,787	17,157	18,800	28,154	30,107
Worker's Compensation Insurance	48 62 4050	6,100	9,757	12,564	15,720	17,011
Post Employment Severance	48 62 4070	0	0	0	1,871	0
TOTAL PERSONNEL SERVICES		**226,388**	**227,711**	**220,885**	**304,518**	**328,973**
Office Supplies	48 62 4110	0	18	70	100	100
Operating Supplies	48 62 4120	0	134	808	200	1,000
Shop Materials	48 62 4205	19,792	29,048	30,451	37,500	37,500
City Mechanic Supplies	48 62 4208	0	10,447	3,764	20,379	15,000
City Mechanic Shop Charge	48 62 4209	0	400	280	400	500
Motor Fuels	48 62 4210	6,201	4,205	4,338	5,000	6,500
Lubricants & Additives	48 62 4211	0	0	0	2,000	2,000
Chemicals & Chemical Products	48 62 4215	7,285	8,141	6,384	10,000	10,000
Signs & Sign Maintenance Materials	48 62 4220	0	83	1,564	0	2,000
Small Tools & Minor Equipment	48 62 4230	4,079	7,203	2,951	5,000	7,500
Maintenance Materials	48 62 4235	22,254	40,652	15,406	25,000	35,000
Uniforms	48 62 4240	3,073	3,414	3,030	4,000	4,000
TOTAL SUPPLIES		**62,685**	**103,744**	**69,046**	**109,579**	**121,100**
General Contract/Consulting Services	48 62 4300	21,286	1,463	684	20,000	20,000
Financial Services	48 62 4301	7,595	7,843	2,262	5,898	7,500
Legal Services	48 62 4302	6,661	0	6,927	0	7,500
Planning Services	48 62 4303	880	0	0	3,000	3,000
Engineering Services	48 62 4304	30,195	131,661	18,448	25,000	30,000
Software & Technology Services	48 62 4305	46,615	28,507	18,747	30,000	30,000
General Service Fees	48 62 4310	89,807	73,348	15,142	45,000	55,000
Personnel Testing	48 62 4315	0	231	93	12,000	2,000
Communications Devices	48 62 4320	110	955	139	2,500	2,000
Utility Rebates	48 62 4321	0	18,711	5,679	15,000	15,000
Postage	48 62 4330	1,131	786	919	1,200	1,200
Printing & Binding	48 62 4340	22,657	24,284	21,776	51,500	30,000
Dues & Subscriptions	48 62 4360	229	477	267	5,000	2,500
Training & Travel	48 62 4370	27	3,726	0	3,000	3,000
Advertising & Legal Notices	48 62 4390	0	106	0	0	0
General Liability Insurance	48 62 4400	3,573	4,320	4,601	4,900	4,900
Property Insurance	48 62 4410	4,164	5,969	5,747	6,121	6,121
Automotive Insurance	48 62 4420	766	946	812	865	865
Utilities	48 62 4500	118,073	111,952	133,218	111,000	140,000
Fiber Service (IS Allocation)	48 62 4540	17,198	18,316	19,507	20,774	20,774
Building Maintenance (IS Allocation)	48 62 4550	13,271	16,627	16,627	17,126	23,528
City Mechanic (IS Allocation)	48 62 4560	28,000	4,990	4,950	4,950	4,950

Equipment Rental (IS Allocation)	48	62	4570	53,600	53,600	53,600	0	0
General Rentals	48	62	4575	1,163	1,982	633	3,600	3,600
Information Technology (IS Allocation)	48	62	4580	0	13,000	13,000	12,739	14,879
Contracted Repair & Maintenance	48	62	4600	26,966	51,944	73,087	72,000	80,000
Miscellaneous	48	62	4630	28	174	101	10,171	5,000
TOTAL CONTRACTUAL SERVICES				**493,993**	**575,917**	**416,964**	**483,344**	**513,317**
Field Equipment	48	62	4710	4,505	0	0	0	0
Vehicles	48	62	4720	0	0	0	68,500	60,000
Infrastructure Improvements	48	62	4725	0	818,973	-14,480	240,000	153,800
Depreciation	48	62	4798	205,280	0	0	-54,000	0
TOTAL CAPITAL				**209,785**	**818,973**	**(14,480)**	**254,500**	**213,800**
BONDING & DEBT ISSUANCE-INT.	48	90	4810	120,625	115,295	116,330	104,744	183,807
BONDING & DEBT ISSUANCE-OTHER	48	90	4820	943	17,272	10,329	500	850
BANK CHARGES	48	90	4830	110	674	738	1,000	1,000
BAD DEBT EXPENSE	48	62	4831	0	-8	-11	0	0
TOTAL DEBT				**121,678**	**133,233**	**127,387**	**106,244**	**185,657**
Other Operating Transfers	48	62	4920	205,000	205,000	205,000	205,000	205,000
TOTAL TRANSFERS				**205,000**	**205,000**	**205,000**	**205,000**	**205,000**
TOTAL				**1,319,530**	**2,064,578**	**1,024,803**	**1,463,185**	**1,567,847**

CITY OF NORTH ST. PAUL, MINNESOTA
WASTE WATER FUND
EXPENDITURES - LINE ITEM DETAILS
2023 BUDGET

GENERAL LEDGER CODE		2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget
Full-Time Employees - Regular	49 72 4010	126,641	140,686	127,927	163,876	183,887
Full-Time Employees - Overtime	49 72 4011	6,105	5,151	4,005	5,000	5,000
Part-Time Employees	49 72 4020	20,084	5,113	1,075	8,168	8,281
Deferred Compensation	49 72 4030	4,377	4,982	4,090	9,431	5,726
PERA Contribution	49 72 4031	10,587	10,772	9,885	12,963	14,134
FICA Contribution	49 72 4032	9,461	9,257	8,410	11,402	12,197
Medicare Contribution	49 72 4033	2,213	2,165	1,967	2,679	2,853
Health Insurance	49 72 4040	15,461	15,256	14,586	22,453	25,036
Worker's Compensation Insurance	49 72 4050	5,853	8,704	11,423	15,208	16,470
Post Employment Severance	49 72 4070	0	0	0	1,537	0
TOTAL PERSONNEL SERVICES		**200,781**	**202,085**	**183,367**	**252,717**	**273,584**
Office Supplies	49 72 4110	0	0	24	500	500
Operating Supplies	49 72 4120	0	634	1,771	3,000	3,000
Shop Materials	49 72 4205	0	616	1,991	3,000	3,000
City Mechanic Supplies	49 72 4208	0	2,602	1,610	5,066	3,000
City Mechanic Shop Charge	49 72 4209	0	220	100	300	300
Motor Fuels	49 72 4210	3,448	2,524	4,003	5,000	5,900
Signs & Sign Maintenance Materials	49 72 4220	0	42	0	0	0
Small Tools & Minor Equipment	49 72 4230	0	1,738	4,058	5,000	7,500
Maintenance Materials	49 72 4235	7,256	8,275	3,785	21,000	15,000
Uniforms	49 72 4240	1,161	3,180	1,891	3,000	3,500
TOTAL SUPPLIES		**11,865**	**19,830**	**19,234**	**45,866**	**41,700**
General Contract/Consulting Services	49 72 4300	6,866	13,834	684	6,000	6,000
Financial Services	49 72 4301	3,136	3,729	3,244	8,358	5,000
Engineering Services	49 72 4304	6,010	65,732	3,249	2,000	3,000
Software & Technology Services	49 72 4305	27,196	17,728	11,051	22,000	22,000
Sanitation & Recycling Services	49 72 4307	1,039,029	1,072,629	1,004,103	1,081,796	1,150,000
General Service Fees	49 72 4310	6,161	33,904	3,502	15,000	15,000
Personnel Testing	49 72 4315	0	0	0	500	500
Communications Devices	49 72 4320	1,536	1,537	988	1,900	1,900
Postage	49 72 4330	808	727	919	1,800	1,800
Printing & Binding	49 72 4340	18,842	21,489	21,492	46,500	35,000
Dues & Subscriptions	49 72 4360	0	0	0	500	500
Training & Travel	49 72 4370	803	5,172	0	4,000	4,000
Advertising & Legal Notices	49 72 4390	0	53	0	0	0
General Liability Insurance	49 72 4400	5,543	4,315	4,595	4,894	4,894
Property Insurance	49 72 4410	6,002	5,961	5,739	6,112	6,112
Automotive Insurance	49 72 4420	1,512	1,880	1,612	1,718	1,718
Utilities	49 72 4500	18,317	18,331	21,155	12,000	22,500
Repair/Maintenance - Equipment	49 72 4520	0	32	0	0	0
Fiber Service (IS Allocation)	49 72 4540	14,198	15,121	16,104	17,151	17,151
Building Maintenance (IS Allocation)	49 72 4550	13,271	16,627	16,627	17,126	23,528
City Mechanic (IS Allocation)	49 72 4560	26,690	3,300	3,300	3,300	3,300
Equipment Rental (IS Allocation)	49 72 4570	80,400	80,400	80,400	0	0
General Rentals	49 72 4575	0	0	38	2,000	1,000
Information Technology (IS Allocation)	49 72 4580	0	13,000	13,000	12,739	14,879

Contracted Repair & Maintenance	49 72 4600	1,390	0	13,797	40,000	30,000
Miscellaneous	49 72 4630	0	10	0	10,000	7,500
TOTAL CONTRACTUAL SERVICES		**1,277,710**	**1,395,510**	**1,225,599**	**1,317,394**	**1,377,282**
Vehicles	49 72 4720	0	0	0	55,000	650,000
Infrastructure Improvements	49 72 4725	0	525,402	-4,263	121,467	124,500
Depreciation	49 72 4798	205,103	0	0	0	0
TOTAL CAPITAL		**205,103**	**525,402**	**(4,263)**	**176,467**	**774,500**
BONDING & DEBT ISSUANCE-INT.	49 90 4810	148,406	137,652	128,410	127,331	150,030
BONDING & DEBT ISSUANCE-OTHER	49 90 4820	1,076	9,680	8,327	500	850
BANK CHARGES	49 90 4830	90	668	700	1,000	1,000
BAD DEBT EXPENSE	49 72 4831	0	-26	-20	0	0
TOTAL DEBT		**149,571**	**147,974**	**137,418**	**128,831**	**151,880**
Other Operating Transfers	49 72 4920	145,000	145,000	145,000	145,000	145,000
TOTAL TRANSFERS		**145,000**	**145,000**	**145,000**	**145,000**	**145,000**
TOTAL		**1,990,030**	**2,435,802**	**1,706,355**	**2,066,275**	**2,763,946**

CITY OF NORTH ST. PAUL, MINNESOTA
ELECTRIC FUND - STRUCTURES/STATIONS
EXPENDITURES - LINE ITEM DETAILS
2023 BUDGET

GENERAL LEDGER CODE		2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget
Full-Time Employees - Regular	50 51 4010	3,331	7,880	5,310	8,622	9,585
Full-Time Employees - Overtime	50 51 4011	2	11	203	0	0
Part-Time Employees	50 51 4020	201	0	0	0	0
Deferred Compensation	50 51 4030	57	45	42	311	187
PERA Contribution	50 51 4031	265	604	425	652	717
FICA Contribution	50 51 4032	224	514	364	540	593
Medicare Contribution	50 51 4033	53	120	85	127	139
Health Insurance	50 51 4040	254	442	328	753	857
Worker's Compensation Insurance	50 51 4050	837	253	282	278	313
Post Employment Severance	50 51 4070	0	0	0	73	0
TOTAL PERSONNEL SERVICES		**5,223**	**9,870**	**7,039**	**11,356**	**12,391**
Operating Supplies	50 51 4120	5,216	0	0	350	350
City Mechanic Supplies	50 51 4208	0	100	0	0	0
City Mechanic Shop Charge	50 51 4209	0	40	0	0	0
Maintenance Materials	50 51 4235	4,449	1,015	20	300	300
Uniforms	50 51 4240	84	3	3	0	0
TOTAL SUPPLIES		**9,749**	**1,158**	**23**	**650**	**650**
General Service Fees	50 51 4310	5,560	570	150	12,000	6,000
City Mechanic (IS Allocation)	50 51 4560	187	0	0	0	0
TOTAL CONTRACTUAL SERVICES		**5,747**	**570**	**150**	**12,000**	**6,000**
TOTAL CAPITAL		**-**	**-**	**-**	**-**	**-**
TOTAL DEBT		**-**	**-**	**-**	**-**	**-**
TOTAL TRANSFERS		**-**	**-**	**-**	**-**	**-**
TOTAL		**20,719**	**11,598**	**7,212**	**24,006**	**19,041**

CITY OF NORTH ST. PAUL, MINNESOTA
ELECTRIC FUND - OVERHEAD LINES
EXPENDITURES - LINE ITEM DETAILS
2023 BUDGET

GENERAL LEDGER CODE		2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget
Full-Time Employees - Regular	50 52 4010	492,512	567,503	614,919	528,494	606,615
Full-Time Employees - Overtime	50 52 4011	3,871	5,471	7,019	30,000	30,000
Part-Time Employees	50 52 4020	12,538	10,350	8,842	33,106	24,844
Deferred Compensation	50 52 4030	10,377	14,573	16,783	21,826	11,835
PERA Contribution	50 52 4031	37,249	42,860	46,280	42,335	47,618
FICA Contribution	50 52 4032	30,315	36,206	39,019	38,282	40,905
Medicare Contribution	50 52 4033	7,090	8,467	9,125	9,003	9,566
Health Insurance	50 52 4040	59,968	52,705	63,457	58,111	55,178
Worker's Compensation Insurance	50 52 4050	17,519	17,200	20,066	19,748	21,658
Post Employment Severance	50 52 4070	0	0	0	5,224	0
TOTAL PERSONNEL SERVICES		**671,439**	**755,336**	**825,511**	**786,129**	**848,219**
Operating Supplies	50 52 4120	0	0	150	0	0
City Mechanic Supplies	50 52 4208	0	8,022	7,061	11,000	11,000
City Mechanic Shop Charge	50 52 4209	0	380	200	200	200
Motor Fuels	50 52 4210	5,647	4,852	6,542	6,500	10,800
Small Tools & Minor Equipment	50 52 4230	3,136	5,501	1,479	5,000	5,000
Maintenance Materials	50 52 4235	94,997	112,500	115,449	88,000	120,000
Uniforms	50 52 4240	7,351	9,102	10,273	14,000	12,500
TOTAL SUPPLIES		**111,131**	**140,357**	**141,156**	**124,700**	**159,500**
General Contract/Consulting Services	50 52 4300	1,412	0	0	0	0
Software & Technology Services	50 52 4305	0	3,612	7,174	5,000	7,500
General Service Fees	50 52 4310	15,600	17,835	30,120	18,000	30,000
Personnel Testing	50 52 4315	306	198	756	0	750
Communications Devices	50 52 4320	3,847	2,327	2,322	3,000	3,000
Postage	50 52 4330	598	1,010	726	1,950	1,500
Training & Travel	50 52 4370	9,825	5,796	252	15,000	8,000
Refuse & Recycling	50 52 4510	593	91	295	2,000	1,500
City Mechanic (IS Allocation)	50 52 4560	18,134	5,955	5,500	5,500	5,500
Contracted Repair & Maintenance	50 52 4600	0	0	10,035	0	5,000
TOTAL CONTRACTUAL SERVICES		**50,314**	**36,824**	**57,181**	**50,450**	**62,750**
Field Equipment	50 52 4710	14,706	0	2,901	450,500	133,500
Infrastructure Improvements	50 52 4725	0	0	0	250,000	250,000
TOTAL CAPITAL		**14,706**	**-**	**2,901**	**700,500**	**383,500**
TOTAL DEBT		**-**	**-**	**-**	**-**	**-**
TOTAL TRANSFERS		**-**	**-**	**-**	**-**	**-**
TOTAL		**847,590**	**932,517**	**1,026,748**	**1,661,779**	**1,453,969**

CITY OF NORTH ST. PAUL, MINNESOTA
ELECTRIC FUND - UNDERGROUND LINES
EXPENDITURES - LINE ITEM DETAILS
2023 BUDGET

GENERAL LEDGER CODE		2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget
Full-Time Employees - Regular	50 53 4010	287,670	210,132	266,795	335,327	358,134
Full-Time Employees - Overtime	50 53 4011	3,204	1,858	2,402	15,000	15,000
Part-Time Employees	50 53 4020	1,045	6,640	8,687	0	16,562
Deferred Compensation	50 53 4030	6,192	1,114	1,107	14,168	7,114
PERA Contribution	50 53 4031	22,774	16,474	20,959	26,540	27,908
FICA Contribution	50 53 4032	18,579	14,137	18,067	22,043	24,098
Medicare Contribution	50 53 4033	3,937	3,305	4,225	5,184	5,636
Health Insurance	50 53 4040	22,654	14,828	19,995	38,785	33,066
Worker's Compensation Insurance	50 53 4050	10,125	10,602	11,590	11,406	12,794
Post Employment Severance	50 53 4070	0	0	0	3,001	0
TOTAL PERSONNEL SERVICES		**376,179**	**279,089**	**353,827**	**471,454**	**500,312**
City Mechanic Supplies	50 53 4208	0	5,494	6,350	12,000	10,000
City Mechanic Shop Charge	50 53 4209	0	480	520	500	500
Motor Fuels	50 53 4210	5,602	4,727	6,495	5,500	10,800
Small Tools & Minor Equipment	50 53 4230	192	920	63	8,500	7,000
Maintenance Materials	50 53 4235	201,505	139,125	180,769	125,000	175,000
Uniforms	50 53 4240	129	132	1,255	0	1,300
TOTAL SUPPLIES		**207,427**	**150,878**	**195,453**	**151,500**	**204,600**
Engineering Services	50 53 4304	0	757	2,976	0	3,000
Software & Technology Services	50 53 4305	0	3,612	4,971	5,000	5,250
General Service Fees	50 53 4310	71,851	51,308	85,982	105,000	90,000
City Mechanic (IS Allocation)	50 53 4560	15,000	5,580	5,500	5,500	5,500
Contracted Repair & Maintenance	50 53 4600	0	2,724	4,130	0	5,000
TOTAL CONTRACTUAL SERVICES		**86,851**	**63,979**	**103,559**	**115,500**	**108,750**
Field Equipment	50 53 4710	5,206	4,500	0	0	0
TOTAL CAPITAL		**5,206**	**4,500**	**-**	**-**	**-**
TOTAL DEBT		**-**	**-**	**-**	**-**	**-**
TOTAL TRANSFERS		**-**	**-**	**-**	**-**	**-**
TOTAL		**675,664**	**498,446**	**652,839**	**738,454**	**813,662**

GENERAL LEDGER CODE		2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget
Full-Time Employees - Regular	50 54 4010	292,999	480,322	365,192	427,250	516,283
Full-Time Employees - Overtime	50 54 4011	545	484	225	0	0
Part-Time Employees	50 54 4020	13,671	31,132	4,298	15,645	0
Deferred Compensation	50 54 4030	10,380	17,680	12,635	35,191	18,397
PERA Contribution	50 54 4031	21,744	33,962	24,698	34,109	38,721
FICA Contribution	50 54 4032	17,674	29,042	21,424	28,851	32,010
Medicare Contribution	50 54 4033	4,133	6,792	5,010	6,786	7,486
Health Insurance	50 54 4040	28,822	44,426	33,297	51,160	62,112
Worker's Compensation Insurance	50 54 4050	2,283	3,280	6,326	6,226	6,657
Post Employment Severance	50 54 4070	0	0	0	3,857	0
TOTAL PERSONNEL SERVICES		**392,251**	**647,119**	**473,105**	**609,075**	**681,666**
Office Supplies	50 54 4110	1,259	1,041	3,095	3,500	3,500
Training Supplies	50 54 4115	0	0	0	500	500
Operating Supplies	50 54 4120	0	1	91	0	0
Maintenance Materials	50 54 4235	0	47	0	0	0
TOTAL SUPPLIES		**1,259**	**1,090**	**3,186**	**4,000**	**4,000**
General Contract/Consulting Services	50 54 4300	12,359	1,869	1,173	15,000	8,000
Financial Services	50 54 4301	19,659	23,863	18,018	36,938	22,500
Legal Services	50 54 4302	192	1,204	0	8,000	5,000
Software & Technology Services	50 54 4305	81,536	17,876	9,080	23,000	23,000
General Service Fees	50 54 4310	123,267	140,770	144,955	130,750	150,000
Power Purchase	50 54 4316	5,483,334	5,431,927	6,392,982	5,945,457	7,400,000
Green Power Purchase/Clean Energy	50 54 4317	8,772	9,765	11,296	8,500	12,500
Communications Devices	50 54 4320	876	728	1,442	2,000	2,000
Postage	50 54 4330	875	723	946	3,250	1,250
Printing & Binding	50 54 4340	19,532	22,222	22,290	46,500	25,000
Dues & Subscriptions	50 54 4360	17,872	19,329	19,578	19,500	20,500
Training & Travel	50 54 4370	1,279	789	1,347	4,500	3,000
General Liability Insurance	50 54 4400	21,537	12,949	13,791	14,686	14,686
Property Insurance	50 54 4410	22,522	17,891	17,224	18,344	18,344
Automotive Insurance	50 54 4420	4,717	6,029	5,171	5,507	5,507
Utilities	50 54 4500	15,827	13,481	18,353	15,000	18,000
Fiber Service (IS Allocation)	50 54 4540	7,197	7,665	8,163	8,694	8,694
Building Maintenance (IS Allocation)	50 54 4550	20,792	135,000	155,000	159,650	159,717
General Rentals	50 54 4575	0	0	932	0	1,000
Information Technology (IS Allocation)	50 54 4580	0	65,000	65,000	63,695	74,398
Miscellaneous	50 54 4630	658	1,414	6,862	136,000	10,000
Collected for Other Agencies	50 54 4640	163,328	146,808	118,215	187,659	150,000
Interest expense-customer deposits	50 54 4660	2,764	5,351	2,694	5,000	5,000
TOTAL CONTRACTUAL SERVICES		**6,028,895**	**6,082,653**	**7,034,511**	**6,857,630**	**8,138,096**
Depreciation	50 54 4798	101,289	0	0	0	0
TOTAL CAPITAL		**101,289**	**-**	**-**	**-**	**-**

BONDING & DEBT ISSUANCE-INT.	50	90	4810	51,805	44,751	37,230	28,625	25,900
BONDING & DEBT ISSUANCE-OTHER	50	90	4820	874	2,250	700	500	850
BANK CHARGES	50	90	4830	0	0	0	250	250
BAD DEBT EXPENSE	50	54	4831	32,766	26,452	5,987	50,000	35,000
TOTAL DEBT				**85,446**	**73,452**	**43,917**	**79,375**	**62,000**
Other Operating Transfers	50	54	4920	372,932	300,000	300,000	300,000	300,000
Transfer to other Funds	50	54	4992	0	0	131,412	0	0
TOTAL TRANSFERS				**372,932**	**300,000**	**431,412**	**300,000**	**300,000**
TOTAL				**6,982,071**	**7,104,314**	**7,986,133**	**7,850,080**	**9,185,762**

CITY OF NORTH ST. PAUL, MINNESOTA
SURFACE WATER FUND
EXPENDITURES - LINE ITEM DETAILS
2023 BUDGET

GENERAL LEDGER CODE		2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget
Full-Time Employees - Regular	52 75 4010	114,238	136,951	121,145	150,229	168,744
Full-Time Employees - Overtime	52 75 4011	3,843	363	853	5,000	5,000
Part-Time Employees	52 75 4020	5,525	2,486	537	8,104	8,281
Deferred Compensation	52 75 4030	3,687	4,327	3,624	8,667	5,150
PERA Contribution	52 75 4031	9,592	9,941	9,111	11,935	12,998
FICA Contribution	52 75 4032	7,819	8,604	7,744	10,597	11,259
Medicare Contribution	52 75 4033	1,828	2,011	1,811	2,478	2,633
Health Insurance	52 75 4040	13,952	13,536	12,589	19,390	22,404
Worker's Compensation Insurance	52 75 4050	3,470	8,912	11,307	14,631	15,868
Post Employment Severance	52 75 4070	0	0	0	1,421	0
TOTAL PERSONNEL SERVICES		**163,953**	**187,131**	**168,722**	**232,452**	**252,337**
Office Supplies	52 75 4110	0	0	0	300	300
Operating Supplies	52 75 4120	0	0	0	1,000	1,000
Shop Materials	52 75 4205	0	0	989	2,000	2,000
City Mechanic Supplies	52 75 4208	0	1,341	0	7,417	5,000
City Mechanic Shop Charge	52 75 4209	0	160	180	300	300
Motor Fuels	52 75 4210	1,814	1,894	2,469	3,500	3,750
Signs & Sign Maintenance Materials	52 75 4220	0	164	0	0	0
Small Tools & Minor Equipment	52 75 4230	1,700	0	2,401	2,500	4,000
Maintenance Materials	52 75 4235	1,965	1,318	1,522	10,000	10,000
Uniforms	52 75 4240	521	415	829	1,000	1,000
TOTAL SUPPLIES		**6,000**	**5,293**	**8,389**	**28,017**	**27,350**
General Contract/Consulting Services	52 75 4300	20,535	1,252	2,086	25,000	25,000
Financial Services	52 75 4301	4,704	4,776	1,016	2,795	3,000
Legal Services	52 75 4302	238	0	0	0	0
Engineering Services	52 75 4304	7,206	239,506	26,061	40,000	40,000
Software & Technology Services	52 75 4305	0	0	0	702	1,000
Sanitation & Recycling Services	52 75 4307	8,232	324	848	13,000	10,000
General Service Fees	52 75 4310	240	5,031	2,175	2,500	2,500
Communications Devices	52 75 4320	0	98	139	710	750
Postage	52 75 4330	0	16	0	0	0
Dues & Subscriptions	52 75 4360	1,633	1,630	1,380	1,100	1,750
Advertising & Legal Notices	52 75 4390	0	209	0	0	0
General Liability Insurance	52 75 4400	1,812	4,315	4,595	4,895	4,895
Property Insurance	52 75 4410	2,168	5,961	5,739	6,112	6,112
Fiber Service (IS Allocation)	52 75 4540	2,000	2,130	2,268	2,415	2,415
Building Maintenance (IS Allocation)	52 75 4550	13,271	16,693	16,693	17,194	23,527
City Mechanic (IS Allocation)	52 75 4560	19,018	2,750	2,750	2,750	2,750
Equipment Rental (IS Allocation)	52 75 4570	38,400	38,400	38,400	0	0
General Rentals	52 75 4575	1,650	0	0	0	0
Information Technology (IS Allocation)	52 75 4580	0	6,500	6,500	6,369	7,439
Contracted Repair & Maintenance	52 75 4600	9,100	0	75,361	72,000	80,000
TOTAL CONTRACTUAL SERVICES		**130,208**	**329,592**	**186,011**	**197,542**	**211,138**
Infrastructure Improvements	52 75 4725	0	1,117,711	14,777	0	0

Land	52 75 4730	0	0	81	0	0
Improvements Other Than Buildings	52 75 4750	0	33,350	0	0	121,000
Depreciation	52 75 4798	137,772	0	0	0	0
TOTAL CAPITAL		**137,772**	**1,151,061**	**14,859**	**-**	**121,000**
BONDING & DEBT ISSUANCE-INT.	52 90 4810	58,162	70,890	74,874	66,783	143,135
BONDING & DEBT ISSUANCE-OTHER	52 90 4820	1,091	17,797	8,538	500	1,000
BANK CHARGES	52 90 4830	50	561	614	1,000	850
BAD DEBT EXPENSE	52 75 4831	0	-12	10	0	0
TOTAL DEBT		**59,304**	**89,236**	**84,037**	**68,283**	**144,985**
Other Operating Transfers	52 75 4920	80,000	80,000	80,000	80,000	80,000
Transfer to other Funds	52 75 4992	0	176,780	0	0	0
TOTAL TRANSFERS		**80,000**	**256,780**	**80,000**	**80,000**	**80,000**
TOTAL		**577,237**	**2,019,092**	**542,017**	**606,294**	**836,810**

CITY OF NORTH ST. PAUL, MINNESOTA
SOLID WASTE FUND
EXPENDITURES - LINE ITEM DETAILS
2023 BUDGET

GENERAL LEDGER CODE		2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget
Full-Time Employees - Regular	53 80 4010	53,797	16,662	25,977	33,523	39,708
Full-Time Employees - Overtime	53 80 4011	1,860	0	5,596	0	0
Part-Time Employees	53 80 4020	13,023	12,524	2,686	320	0
Deferred Compensation	53 80 4030	1,948	1,062	1,049	1,449	1,554
PERA Contribution	53 80 4031	5,130	2,108	2,003	2,538	2,978
FICA Contribution	53 80 4032	4,078	1,781	1,640	2,068	2,462
Medicare Contribution	53 80 4033	954	416	384	492	576
Health Insurance	53 80 4040	8,763	3,679	5,370	9,321	7,425
Worker's Compensation Insurance	53 80 4050	1,065	211	193	247	290
Post Employment Severance	53 80 4070	0	0	0	288	0
TOTAL PERSONNEL SERVICES		**90,619**	**38,445**	**44,899**	**50,246**	**54,993**
Operating Supplies	53 80 4120	0	0	90	0	0
Uniforms	53 80 4240	111	0	0	0	0
TOTAL SUPPLIES		**111**	**-**	**90**	**-**	**-**
Software & Technology Services	53 80 4305	1,065	0	0	0	0
Sanitation & Recycling Services	53 80 4307	911,067	846,038	875,602	909,078	943,275
General Service Fees	53 80 4310	3,382	0	0	0	0
Printing & Binding	53 80 4340	4,137	0	0	0	0
General Liability Insurance	53 80 4400	2,821	0	0	0	0
Property Insurance	53 80 4410	2,857	0	0	0	0
TOTAL CONTRACTUAL SERVICES		**925,330**	**846,038**	**875,602**	**909,078**	**943,275**
Furniture & Fixtures	53 80 4700	7,602	0	0	0	0
Field Equipment	53 80 4710	468,312	17,662	15,522	8,000	20,000
TOTAL CAPITAL		**475,913**	**17,662**	**15,522**	**8,000**	**20,000**
BONDING & DEBT ISSUANCE-INT.	53 90 4810	6,663	5,655	4,603	3,569	5,403
BONDING & DEBT ISSUANCE-OTHER	53 90 4820	168	517	90	220	500
BANK CHARGES	53 90 4830	0	40	40	100	100
BAD DEBT EXPENSE	53 80 4831	0	-40	-13	0	0
TOTAL DEBT		**6,831**	**6,172**	**4,720**	**3,889**	**6,003**
Other Operating Transfers	53 80 4920	60,000	60,000	60,000	60,000	60,000
TOTAL TRANSFERS		**60,000**	**60,000**	**60,000**	**60,000**	**60,000**
TOTAL		**1,558,805**	**968,316**	**1,000,833**	**1,031,213**	**1,084,271**

CITY OF NORTH ST. PAUL, MINNESOTA
FIBER OPTIC FUND
EXPENDITURES - LINE ITEM DETAILS
2023 BUDGET

GENERAL LEDGER CODE		2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget
Full-Time Employees - Regular	54 85 4010	1,526	0	0	0	0
Part-Time Employees	54 85 4020	404	0	0	0	0
Deferred Compensation	54 85 4030	55	0	0	0	0
PERA Contribution	54 85 4031	144	0	0	0	0
FICA Contribution	54 85 4032	110	0	0	0	0
Medicare Contribution	54 85 4033	26	0	0	0	0
Health Insurance	54 85 4040	327	0	0	0	0
Worker's Compensation Insurance	54 85 4050	14	0	0	0	0
TOTAL PERSONNEL SERVICES		**2,606**	**-**	**-**	**-**	**-**
TOTAL SUPPLIES		**-**	**-**	**-**	**-**	**-**
General Service Fees	54 85 4310	91,258	96,184	97,028	99,400	102,385
General Liability Insurance	54 85 4400	85	0	0	0	0
Property Insurance	54 85 4410	34	0	0	0	0
TOTAL CONTRACTUAL SERVICES		**91,377**	**96,184**	**97,028**	**99,400**	**102,385**
Depreciation	54 85 4798	44,439	0	0	0	0
TOTAL CAPITAL		**44,439**	**-**	**-**	**-**	**-**
TOTAL DEBT		**-**	**-**	**-**	**-**	**-**
TOTAL TRANSFERS		**-**	**-**	**-**	**-**	**-**
TOTAL		**138,423**	**96,184**	**97,028**	**99,400**	**102,385**

NORTH ST. PAUL
extraordinary.

Agenda Information Memorandum

To	Date
Honorable Mayor Furlong and City Council	November 1, 2022

Agenda Placement # IV.F

Topic(s)

Subject

Enterprise Funds Financial Plans

Background/Facts

Enterprise Financial Plans were presented to the City Council on August 23, 2022 and September 7, 2022. The plans have been updated with year-end change in net position estimates. The intent of these plans is to discuss whether rates should be adjusted in 2023.

Recommended Action

For review and discussion.

Attachments

1. Enterprise Funds Financial Plans

Respectfully submitted,
Daniel Winek, Finance Director

CITY OF NORTH ST. PAUL, MINNESOTA
WATER FUND
TEN YEAR FINANCIAL PLAN

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032
						0.75%	0.75%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
REVENUES														
CHARGES FOR SERVICES	1,803,015	1,976,097	2,100,570	1,745,850	2,075,000	2,090,563	2,106,242	2,127,304	2,148,577	2,170,063	2,191,764	2,213,682	2,235,819	2,258,177
AD VALOREM TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES	10,543	12,892	15,846	12,982	12,982	13,079	13,177	13,309	13,442	13,576	13,712	13,849	13,987	14,127
INTERGOVERNMENTAL	-	14,692	4,333	-	-	-	-	-	-	-	-	-	-	-
OTHER	160,062	79,747	36,296	6,700	15,000	15,113	15,226	15,378	15,532	15,687	15,844	16,002	16,162	16,324
OTHER TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SPECIAL ASSESSMENTS	603	1,027	901	-	-	-	-	-	-	-	-	-	-	-
FINES	32,511	7,110	(27)	3,500	-	-	-	-	-	-	-	-	-	-
LICENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	**2,006,735**	**2,091,565**	**2,157,918**	**1,769,032**	**2,102,982**	**2,118,755**	**2,134,645**	**2,155,991**	**2,177,551**	**2,199,326**	**2,221,320**	**2,243,533**	**2,265,968**	**2,288,628**
						4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
EXPENDITURES														
PERSONNEL	226,388	227,711	220,885	304,518	328,973	342,132	355,817	370,050	384,852	400,246	416,256	432,906	450,222	468,231
SUPPLIES	62,685	103,661	69,046	109,579	121,100	125,944	130,982	136,221	141,670	147,337	153,230	159,359	165,733	172,362
CONTRACTURAL SERVICES	493,992	460,263	416,960	483,344	513,317	533,850	555,204	577,412	600,508	624,528	649,509	675,489	702,509	730,609
CAPITAL	209,785	205,280	250,077	254,500	213,800	194,600	161,700	587,800	561,900	570,200	542,700	1,312,400	1,754,400	1,771,900
DEBT	161,976	88,473	116,432	106,244	185,657	159,343	144,907	129,966	114,385	101,132	90,583	79,882	69,581	60,255
TRANSFERS	205,000	205,000	205,000	205,000	205,000	213,200	221,728	230,597	239,821	249,414	259,391	269,767	280,558	291,780
TOTAL EXPENDITURES	**1,359,827**	**1,290,388**	**1,278,400**	**1,463,185**	**1,567,847**	**1,569,069**	**1,570,338**	**2,032,046**	**2,043,136**	**2,092,857**	**2,111,669**	**2,929,803**	**3,423,003**	**3,495,137**
CHANGE IN NET POSITION	**646,908**	**801,177**	**879,519**	**305,847**	**535,135**	**549,686**	**564,307**	**123,945**	**134,415**	**106,469**	**109,651**	**(686,270)**	**(1,157,035)**	**(1,206,509)**
BEGINNING FUND BALANCE	**4,166,606**	**4,813,514**	**5,614,691**	**6,494,210**	**6,800,057**	**7,335,192**	**7,884,878**	**8,449,185**	**8,573,130**	**8,707,545**	**8,814,014**	**8,923,665**	**8,237,396**	**7,080,360**
ENDING FUND BALANCE	**4,813,514**	**5,614,691**	**6,494,210**	**6,800,057**	**7,335,192**	**7,884,878**	**8,449,185**	**8,573,130**	**8,707,545**	**8,814,014**	**8,923,665**	**8,237,396**	**7,080,360**	**5,873,851**
CASH FLOW														
CHANGE IN NET POSITION	646,908	801,177	879,519	510,084	535,135	549,686	564,307	123,945	134,415	106,469	109,651	(686,270)	(1,157,035)	(1,206,509)
DEDUCT:														
CAPITAL	(1,031,625)	(934,714)	(11,259)	(1,281,000)	-	(1,886,000)	(2,651,900)	(107,700)	(1,286,000)	(4,404,100)	(1,564,500)	(118,900)	-	(124,900)
DEBT SERVICE - PRINCIPAL	(238,477)	(192,955)	(346,029)	(353,155)	(462,549)	(377,427)	(475,058)	(397,959)	(496,261)	(283,532)	(397,171)	(309,550)	(228,258)	(252,959)
ADD:														
BONDS ISSUED		781,520	579,349	1,281,000	-	1,886,000	2,651,900	107,700	1,286,000	4,404,100	1,564,500	118,900	-	124,900
DEPRECIATION	205,280	205,280	250,078											
CHANGES FROM CASHFLOW	79,902	(5,517)	(111,743)	-	-	-	-	-	-	-	-	-	-	-
CHANGES FROM CASHFLOW	(5,219)	(973)	(27,334)	-	-	-	-	-	-	-	-	-	-	-
CASH - BEGINNING OF YEAR	4,112,565	3,769,334	4,423,152	5,635,733	5,792,662	5,865,248	6,037,508	6,126,757	5,852,744	5,490,898	5,313,834	5,026,314	4,030,495	2,645,201
CASH - END OF YEAR	**3,769,334**	**4,423,152**	**5,635,733**	**5,792,662**	**5,865,248**	**6,037,508**	**6,126,757**	**5,852,744**	**5,490,898**	**5,313,834**	**5,026,314**	**4,030,495**	**2,645,201**	**1,185,733**
TARGET MIN. WORKING CAPITAL	**573,955**	**704,115**	**692,501**	**945,400**	**894,816**	**992,850**	**916,170**	**1,166,836**	**957,767**	**1,087,814**	**1,006,401**	**1,195,093**	**1,382,550**	**1,153,395**
OVER (UNDER) TARGET WORKING CAP.	**3,195,379**	**3,719,037**	**4,943,232**	**4,847,262**	**4,970,432**	**5,044,657**	**5,210,587**	**4,685,908**	**4,533,131**	**4,226,020**	**4,019,913**	**2,835,402**	**1,262,651**	**32,337**

CITY OF NORTH ST. PAUL, MINNESOTA
WASTE WATER FUND
TEN YEAR FINANCIAL PLAN

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032
					2.75%	2.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
REVENUES														
CHARGES FOR SERVICES	2,275,272	2,448,291	2,446,012	2,439,004	2,503,574	2,572,422	2,636,733	2,702,651	2,770,217	2,839,472	2,910,459	2,983,220	3,057,801	3,134,246
AD VALOREM TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES	16,025	118,876	18,416	16,089	16,089	16,531	16,944	17,368	17,802	18,247	18,703	19,171	19,650	20,141
INTERGOVERNMENTAL	186,960	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER	117,007	50,616	35,343	2,500	10,000	10,275	10,532	10,795	11,065	11,342	11,626	11,917	12,215	12,520
OTHER TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SPECIAL ASSESSMENTS	582	431	838	-	-	-	-	-	-	-	-	-	-	-
FINES	44,383	10,245	(77)	5,000	-	-	-	-	-	-	-	-	-	-
LICENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	**2,640,229**	**2,628,459**	**2,500,532**	**2,462,593**	**2,529,663**	**2,599,228**	**2,664,209**	**2,730,814**	**2,799,084**	**2,869,061**	**2,940,788**	**3,014,308**	**3,089,666**	**3,166,907**
						4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
EXPENDITURES														
PERSONNEL	200,781	202,085	183,367	252,717	273,584	284,527	295,908	307,744	320,054	332,856	346,170	360,017	374,418	389,395
SUPPLIES	11,865	19,789	19,234	45,866	41,700	43,368	45,103	46,907	48,783	50,734	52,763	54,874	57,069	59,352
CONTRACTURAL SERVICES	1,286,160	1,331,424	1,225,599	1,317,394	1,377,282	1,432,373	1,489,668	1,549,255	1,611,225	1,675,674	1,742,701	1,812,409	1,884,905	1,960,301
CAPITAL	205,103	231,490	257,766	176,467	774,500	127,633	130,833	194,900	137,433	127,633	144,400	563,725	151,700	226,000
DEBT	187,260	126,135	125,557	128,831	151,880	130,222	115,211	100,644	86,518	74,490	64,698	54,800	45,225	36,136
TRANSFERS	145,000	145,000	145,000	145,000	145,000	150,800	156,832	163,105	169,629	176,414	183,471	190,810	198,442	206,380
TOTAL EXPENDITURES	**2,036,169**	**2,055,923**	**1,956,523**	**2,066,275**	**2,763,946**	**2,168,924**	**2,233,555**	**2,362,555**	**2,373,642**	**2,437,801**	**2,534,203**	**3,036,635**	**2,711,759**	**2,877,564**
CHANGE IN NET POSITION	**604,060**	**572,536**	**544,009**	**396,318**	**(234,283)**	**430,304**	**430,654**	**368,259**	**425,442**	**431,260**	**406,585**	**(22,327)**	**377,907**	**289,343**
BEGINNING FUND BALANCE	**2,183,171**	**2,787,231**	**3,359,766**	**3,903,775**	**4,300,093**	**4,065,810**	**4,496,114**	**4,926,768**	**5,295,027**	**5,720,469**	**6,151,729**	**6,558,314**	**6,535,987**	**6,913,895**
ENDING FUND BALANCE	**2,787,231**	**3,359,766**	**3,903,775**	**4,300,093**	**4,065,810**	**4,496,114**	**4,926,768**	**5,295,027**	**5,720,469**	**6,151,729**	**6,558,314**	**6,535,987**	**6,913,895**	**7,203,237**
CASH FLOW														
CHANGE IN NET POSITION	604,060	572,536	544,009	292,866	(234,283)	430,304	430,654	368,259	425,442	431,260	406,585	(22,327)	377,907	289,343
DEDUCT:														
CAPITAL	(859,208)	(667,647)	(25,170)	(1,187,000)	-	(717,500)	(727,100)	(753,900)	(920,600)	(792,100)	(1,501,900)	(832,200)	-	(874,300)
DEBT SERVICE - PRINCIPAL	(505,809)	(528,281)	(613,842)	(489,895)	(545,862)	(518,949)	(533,257)	(457,413)	(478,496)	(356,542)	(419,289)	(375,012)	(267,098)	(338,916)
ADD:														
BONDS ISSUED		393,428	456,320	1,187,000	-	717,500	727,100	753,900	920,600	792,100	1,501,900	832,200	-	874,300
DEPRECIATION	205,103	206,816	257,764											
CHANGES FROM CASHFLOW	22,854	26,093	65,129	-	-	-	-	-	-	-	-	-	-	-
CHANGES FROM CASHFLOW	(4,579)	(35,618)	25,532	-	-	-	-	-	-	-	-	-	-	-
TRANSFER IN		102,787												
CASH - BEGINNING OF YEAR	2,303,982	1,766,403	1,836,516	2,546,258	2,349,230	1,569,084	1,480,439	1,377,837	1,288,683	1,235,629	1,310,346	1,297,643	900,304	1,011,113
CASH - END OF YEAR	**1,766,403**	**1,836,516**	**2,546,258**	**2,349,230**	**1,569,084**	**1,480,439**	**1,377,837**	**1,288,683**	**1,235,629**	**1,310,346**	**1,297,643**	**900,304**	**1,011,113**	**961,540**
TARGET MIN. WORKING CAPITAL	**1,132,533**	**1,224,047**	**1,050,485**	**1,227,733**	**1,431,051**	**1,249,001**	**1,194,486**	**1,258,139**	**1,139,844**	**1,223,763**	**1,211,299**	**1,269,188**	**1,233,796**	**949,596**
OVER (UNDER) TARGET WORKING CAP	**633,870**	**612,469**	**1,495,773**	**1,121,497**	**138,033**	**231,438**	**183,350**	**30,544**	**95,784**	**86,583**	**86,344**	**(368,884)**	**(222,683)**	**11,943**

CITY OF NORTH ST. PAUL, MINNESOTA
ELECTRIC FUND
TEN YEAR FINANCIAL PLAN

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032
					0.00%	2.50%	2.50%	2.60%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%
REVENUES														
CHARGES FOR SERVICES	9,194,449	9,266,247	10,451,464	9,788,662	11,565,840	11,854,986	12,151,361	12,467,296	12,803,913	13,149,619	13,504,659	13,869,285	14,243,756	14,628,337
AD VALOREM TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL	17,924	15,711	7,288	13,500	10,000	10,250	10,506	10,779	11,070	11,369	11,676	11,991	12,315	12,648
OTHER	331,852	349,562	252,072	51,000	229,000	234,725	240,593	246,848	253,513	260,358	267,388	274,607	282,021	289,636
OTHER TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SPECIAL ASSESSMENTS	13	6	17	-	-	-	-	-	-	-	-	-	-	-
FINES	179,746	39,179	(150)	45,000	-	-	-	-	-	-	-	-	-	-
LICENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	**9,723,984**	**9,670,704**	**10,710,690**	**9,898,162**	**11,804,840**	**12,099,961**	**12,402,460**	**12,724,923**	**13,068,496**	**13,421,346**	**13,783,723**	**14,155,883**	**14,538,092**	**14,930,621**
All except Contractural Services						4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Contractural Services						2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
EXPENDITURES														
PERSONNEL	1,445,093	1,691,414	1,659,481	1,878,014	2,042,588	2,134,504	2,230,557	2,330,932	2,435,824	2,545,436	2,659,981	2,779,680	2,904,766	3,035,480
SUPPLIES	329,566	293,482	339,818	280,850	368,750	385,344	402,684	420,805	439,741	459,529	480,208	501,817	524,399	547,997
CONTRACTURAL SERVICES	6,171,805	6,184,028	7,195,400	7,035,580	8,315,596	8,523,486	8,736,573	8,954,987	9,178,862	9,408,334	9,643,542	9,884,631	10,131,747	10,385,041
CAPITAL	121,202	108,239	117,732	700,500	383,500	357,300	977,200	277,700	250,000	277,900	638,900	746,775	573,500	319,900
DEBT	227,145	20,888	14,962	79,375	62,000	64,790	67,706	70,753	73,937	77,264	80,741	84,374	88,171	92,139
TRANSFERS	372,932	300,000	431,412	300,000	300,000	313,500	327,608	342,350	357,756	373,855	390,678	408,259	426,631	445,829
TRANSFERS TO STREET MAINTENANCE						-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**8,667,742**	**8,598,051**	**9,758,806**	**10,274,319**	**11,472,434**	**11,778,924**	**12,742,328**	**12,397,527**	**12,736,120**	**13,142,318**	**13,894,050**	**14,405,536**	**14,649,214**	**14,826,386**
CHANGE IN NET POSITION	**1,056,242**	**1,072,653**	**951,884**	**(376,157)**	**332,406**	**321,037**	**(339,868)**	**327,396**	**332,376**	**279,028**	**(110,327)**	**(249,653)**	**(111,122)**	**104,235**
BEGINNING FUND BALANCE	**5,973,206**	**7,029,448**	**8,102,101**	**9,053,985**	**8,677,828**	**9,010,234**	**9,331,271**	**8,991,403**	**9,318,799**	**9,651,175**	**9,930,203**	**9,819,876**	**9,570,223**	**9,459,101**
ENDING FUND BALANCE	**7,029,448**	**8,102,101**	**9,053,985**	**8,677,828**	**9,010,234**	**9,331,271**	**8,991,403**	**9,318,799**	**9,651,175**	**9,930,203**	**9,819,876**	**9,570,223**	**9,459,101**	**9,563,336**
CASH FLOW														
CHANGE IN NET POSITION	1,056,242	1,072,653	951,884	125,513	332,406	321,037	(339,868)	327,396	332,376	279,028	(110,327)	(249,653)	(111,122)	104,235
DEDUCT:														
CAPITAL	(56,568)	-	(84,542)	-	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE - PRINCIPAL	(130,000)	(135,000)	(140,000)	(145,000)	(150,000)	(155,000)	(160,000)	-	-	-	-	-	-	-
ADD:														
BONDS ISSUED		-	-	-	-	-	-	-	-	-	-	-	-	-
DEPRECIATION	101,290	103,739	114,831	-	-	-	-	-	-	-	-	-	-	-
CHANGES FROM CASHFLOW	(95,613)	127,379	(226,108)	-	-	-	-	-	-	-	-	-	-	-
CHANGES FROM CASHFLOW	(10,239)	(9,107)	85,327	-	-	-	-	-	-	-	-	-	-	-
TRANSFER IN/OUT	(1,625,974)	(2,464,069)												
CASH - BEGINNING OF YEAR	5,864,809	5,103,947	3,799,542	4,500,934	4,481,447	4,663,853	4,829,890	4,330,022	4,657,418	4,989,794	5,268,822	5,158,495	4,908,842	4,797,720
CASH - END OF YEAR	**5,103,947**	**3,799,542**	**4,500,934**	**4,481,447**	**4,663,853**	**4,829,890**	**4,330,022**	**4,657,418**	**4,989,794**	**5,268,822**	**5,158,495**	**4,908,842**	**4,797,720**	**4,901,955**
TARGET MIN. WORKING CAPITAL	**2,961,929**	**2,943,123**	**3,327,512**	**3,540,525**	**3,940,903**	**4,047,045**	**4,204,968**	**4,091,184**	**4,202,920**	**4,336,965**	**4,585,037**	**4,753,827**	**4,834,241**	**4,892,707**
OVER (UNDER) TARGET WORKING CAP.	**2,142,018**	**856,419**	**1,173,422**	**940,922**	**722,950**	**782,845**	**125,054**	**566,234**	**786,874**	**931,857**	**573,459**	**155,015**	**(36,521)**	**9,248**

NORTH ST.PAUL
extraordinary.

CITY OF NORTH ST. PAUL, MINNESOTA
SURFACE WATER FUND
TEN YEAR FINANCIAL PLAN

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032
					0.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
REVENUES														
CHARGES FOR SERVICES	869,028	922,505	945,899	798,250	955,500	965,055	974,706	984,453	994,298	1,004,241	1,014,283	1,024,426	1,034,670	1,045,017
AD VALOREM TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES	6,567	9,006	11,394	9,006	9,006	9,096	9,187	9,279	9,372	9,466	9,561	9,657	9,754	9,852
INTERGOVERNMENTAL	-	753,848	-	-	-	-	-	-	-	-	-	-	-	-
OTHER	100,443	211,536	(85)	1,000	-	-	-	-	-	-	-	-	-	-
OTHER TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SPECIAL ASSESSMENTS	229	84	210	-	-	-	-	-	-	-	-	-	-	-
FINES	11,939	2,863	(13)	1,000	-	-	-	-	-	-	-	-	-	-
LICENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	**988,206**	**1,899,843**	**957,405**	**809,256**	**964,506**	**974,151**	**983,893**	**993,732**	**1,003,670**	**1,013,707**	**1,023,844**	**1,034,083**	**1,044,424**	**1,054,869**
						4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
EXPENDITURES														
PERSONNEL	163,953	187,131	168,722	232,452	252,337	262,430	272,927	283,844	295,198	307,006	319,286	332,057	345,339	359,153
SUPPLIES	6,000	5,128	8,389	28,017	27,350	28,444	29,582	30,765	31,996	33,276	34,607	35,991	37,431	38,928
CONTRACTURAL SERVICES	130,208	106,150	186,011	197,542	211,138	219,584	228,367	237,502	247,002	256,882	267,157	277,843	288,957	300,515
CAPITAL	137,772	171,122	159,603	-	121,000	124,100	127,300	370,600	133,700	137,100	140,400	143,900	164,600	168,700
DEBT	77,041	71,262	72,877	68,283	144,985	123,301	112,986	103,216	93,906	84,941	76,472	67,930	59,870	52,618
TRANSFERS	80,000	256,780	80,000	80,000	80,000	83,200	86,528	89,989	93,589	97,333	101,226	105,275	109,486	113,865
TOTAL EXPENDITURES	**594,974**	**797,573**	**675,602**	**606,294**	**836,810**	**841,059**	**857,690**	**1,115,916**	**895,391**	**916,538**	**939,148**	**962,996**	**1,005,683**	**1,033,779**
CHANGE IN NET POSITION	**393,233**	**1,102,270**	**281,803**	**202,962**	**127,696**	**133,092**	**126,203**	**(122,184)**	**108,279**	**97,169**	**84,696**	**71,087**	**38,741**	**21,090**
BEGINNING FUND BALANCE	**2,342,439**	**2,735,672**	**3,837,942**	**4,119,745**	**4,322,707**	**4,450,403**	**4,583,495**	**4,709,699**	**4,587,514**	**4,695,794**	**4,792,963**	**4,877,659**	**4,948,746**	**4,987,486**
ENDING FUND BALANCE	**2,735,672**	**3,837,942**	**4,119,745**	**4,322,707**	**4,450,403**	**4,583,495**	**4,709,699**	**4,587,514**	**4,695,794**	**4,792,963**	**4,877,659**	**4,948,746**	**4,987,486**	**5,008,576**
CASH FLOW														
CHANGE IN NET POSITION	393,233	1,102,270	281,803	336,950	127,696	133,092	126,203	(122,184)	108,279	97,169	84,696	71,087	38,741	21,090
DEDUCT:														
CAPITAL	(500,487)	(1,341,316)	(62,002)	(979,000)	-	(205,000)	(3,512,500)	(215,400)	(1,286,000)	(226,300)	(1,564,500)	(237,800)	-	(249,800)
DEBT SERVICE - PRINCIPAL	(136,761)	(292,836)	(249,903)	(250,074)	(344,830)	(281,312)	(527,760)	(223,376)	(308,939)	(233,351)	(346,264)	(253,782)	(176,900)	(211,624)
ADD:														
BONDS ISSUED		770,633	468,352	979,000	-	205,000	3,512,500	215,400	1,286,000	226,300	1,564,500	237,800	-	249,800
DEPRECIATION	137,772	137,772	159,522											
CHANGES FROM CASHFLOW	17,163	76,312	(87,704)	-	-	-	-	-	-	-	-	-	-	-
CHANGES FROM CASHFLOW	5,255	(94,902)	36,301	-	-	-	-	-	-	-	-	-	-	-
TRANSFER IN		-												
CASH - BEGINNING OF YEAR	1,674,161	1,590,336	1,948,269	2,494,638	2,581,514	2,364,379	2,216,160	1,814,603	1,469,043	1,268,383	1,132,201	870,634	687,938	549,778
CASH - END OF YEAR	**1,590,336**	**1,948,269**	**2,494,638**	**2,581,514**	**2,364,379**	**2,216,160**	**1,814,603**	**1,469,043**	**1,268,383**	**1,132,201**	**870,634**	**687,938**	**549,778**	**359,245**
TARGET MIN. WORKING CAPITAL	**443,713**	**467,637**	**420,380**	**544,907**	**557,459**	**805,309**	**506,414**	**677,191**	**528,830**	**648,721**	**563,701**	**494,689**	**543,499**	**341,147**
OVER (UNDER) TARGET WORKING CAP	**1,146,623**	**1,480,631**	**2,074,257**	**2,036,606**	**1,806,920**	**1,410,850**	**1,308,189**	**791,851**	**739,553**	**483,480**	**306,932**	**193,249**	**6,279**	**18,098**

NORTH ST.PAUL
extraordinary.

CITY OF NORTH ST. PAUL, MINNESOTA
SOLID WASTE FUND
TEN YEAR FINANCIAL PLAN

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032
					0.00%	0.00%	4.00%	4.00%	4.25%	4.50%	4.50%	4.50%	4.50%	4.50%
REVENUES														
CHARGES FOR SERVICES	1,043,485	976,481	993,567	991,392	998,942	998,942	1,038,900	1,080,456	1,126,375	1,177,062	1,230,030	1,285,381	1,343,223	1,403,668
AD VALOREM TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES	1,618	1,254	1,254	1,254	1,254	1,254	1,304	1,356	1,414	1,478	1,545	1,615	1,688	1,764
INTERGOVERNMENTAL	134,093	29,315	34,924	27,000	27,000	27,000	28,080	29,203	30,444	31,814	33,246	34,742	36,305	37,939
OTHER	69,653	13,626	4,870	4,150	3,250	3,250	3,380	3,515	3,664	3,829	4,001	4,181	4,369	4,566
OTHER TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SPECIAL ASSESSMENTS	174	59	211	-	-	-	-	-	-	-	-	-	-	-
FINES	28,451	5,859	(40)	2,500	-	-	-	-	-	-	-	-	-	-
LICENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	**1,277,474**	**1,026,594**	**1,034,785**	**1,026,296**	**1,030,446**	**1,030,446**	**1,071,664**	**1,114,530**	**1,161,897**	**1,214,183**	**1,268,822**	**1,325,919**	**1,385,585**	**1,447,937**
						4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
EXPENDITURES														
PERSONNEL	90,619	38,445	44,899	50,246	54,993	57,193	59,481	61,860	64,334	66,907	69,583	72,366	75,261	78,271
SUPPLIES	111	-	90	-	-	-	-	-	-	-	-	-	-	-
CONTRACTURAL SERVICES	925,328	846,037	875,603	909,078	943,275	981,006	1,020,246	1,061,056	1,103,498	1,147,638	1,193,544	1,241,286	1,290,937	1,342,574
CAPITAL	475,913	17,662	15,522	8,000	20,000	20,800	21,632	22,497	23,397	24,333	25,306	26,318	27,371	28,466
DEBT	1,811	6,172	4,720	3,889	6,003	6,243	6,493	6,753	7,023	7,304	7,596	7,900	8,216	8,545
TRANSFERS	60,000	60,000	60,000	60,000	60,000	60,000	60,000	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**1,553,783**	**968,315**	**1,000,834**	**1,031,213**	**1,084,271**	**1,125,242**	**1,167,852**	**1,152,166**	**1,198,252**	**1,246,182**	**1,296,029**	**1,347,870**	**1,401,785**	**1,457,856**
CHANGE IN NET POSITION	**(276,309)**	**58,279**	**33,951**	**(4,917)**	**(53,825)**	**(94,796)**	**(96,188)**	**(37,636)**	**(36,355)**	**(31,999)**	**(27,207)**	**(21,951)**	**(16,200)**	**(9,919)**
BEGINNING FUND BALANCE	**903,944**	**627,635**	**685,914**	**719,866**	**714,949**	**661,124**	**566,328**	**470,140**	**432,504**	**396,149**	**364,150**	**336,943**	**314,992**	**298,792**
ENDING FUND BALANCE	**627,635**	**685,914**	**719,866**	**714,949**	**661,124**	**566,328**	**470,140**	**432,504**	**396,149**	**364,150**	**336,943**	**314,992**	**298,792**	**288,873**
CASH FLOW														
CHANGE IN NET POSITION	(276,309)	58,279	33,951	3,719	(53,825)	(94,796)	(96,188)	(37,636)	(36,355)	(31,999)	(27,207)	(21,951)	(16,200)	(9,919)
DEDUCT:														
CAPITAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE - PRINCIPAL	(50,400)	(50,400)	(52,800)	-	-	-	-	-	-	-	-	-	-	-
ADD:														
BONDS ISSUED		-	-	-	-	-	-	-	-	-	-	-	-	-
DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CHANGES FROM CASHFLOW	12,199	121,045	(11,745)	-	-	-	-	-	-	-	-	-	-	-
CHANGES FROM CASHFLOW	(1,415)	(1,043)	(4,584)	-	-	-	-	-	-	-	-	-	-	-
TRANSFER IN/OUT	-	-												
CASH - BEGINNING OF YEAR	1,118,393	802,468	930,349	895,172	898,891	845,066	750,270	654,082	616,446	580,091	548,092	520,885	498,934	482,734
CASH - END OF YEAR	**802,468**	**930,349**	**895,172**	**898,891**	**845,066**	**750,270**	**654,082**	**616,446**	**580,091**	**548,092**	**520,885**	**498,934**	**482,734**	**472,815**
TARGET MIN. WORKING CAPITAL	**563,148**	**372,344**	**330,275**	**340,300**	**357,809**	**371,330**	**385,391**	**380,215**	**395,423**	**411,240**	**427,690**	**444,797**	**462,589**	**481,092**
OVER (UNDER) TARGET WORKING CAP	**239,320**	**558,005**	**564,897**	**558,591**	**487,256**	**378,940**	**268,691**	**236,231**	**184,668**	**136,852**	**93,195**	**54,137**	**20,145**	**(8,278)**

CITY OF NORTH ST. PAUL, MINNESOTA
FIBER OPTIC FUND
TEN YEAR FINANCIAL PLAN

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032
						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
REVENUES														
CHARGES FOR SERVICES	205,149	213,803	208,914	200,663	200,663	200,663	200,663	200,663	200,663	200,663	200,663	200,663	200,663	200,663
AD VALOREM TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER	(1,430)	-	-	12,185	-	-	-	-	-	-	-	-	-	-
OTHER TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SPECIAL ASSESSMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LICENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	**203,719**	**213,803**	**208,914**	**212,848**	**200,663**	**200,663**	**200,663**	**200,663**	**200,663**	**200,663**	**200,663**	**200,663**	**200,663**	**200,663**
						4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
EXPENDITURES														
PERSONNEL	2,606	-	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTRACTURAL SERVICES	91,377	96,182	97,030	99,400	102,385	106,992	111,807	116,838	122,096	127,590	133,332	139,332	145,602	152,154
CAPITAL	44,439	44,439	44,439	44,439	44,439	44,439	44,439	44,439	44,439	44,439	44,439	44,439	44,439	44,439
DEBT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**138,423**	**140,622**	**141,470**	**143,839**	**146,824**	**151,431**	**156,246**	**161,277**	**166,535**	**172,029**	**177,771**	**183,771**	**190,041**	**196,593**
CHANGE IN NET POSITION	**65,296**	**73,181**	**67,444**	**69,009**	**53,839**	**49,232**	**44,417**	**39,386**	**34,128**	**28,634**	**22,892**	**16,892**	**10,622**	**4,070**
BEGINNING FUND BALANCE	**(872,387)**	**(807,091)**	**(733,909)**	**(666,465)**	**(597,456)**	**(543,617)**	**(494,385)**	**(449,968)**	**(410,582)**	**(376,454)**	**(347,820)**	**(324,928)**	**(308,036)**	**(297,414)**
ENDING FUND BALANCE	**(807,091)**	**(733,909)**	**(666,465)**	**(597,456)**	**(543,617)**	**(494,385)**	**(449,968)**	**(410,582)**	**(376,454)**	**(347,820)**	**(324,928)**	**(308,036)**	**(297,414)**	**(293,344)**
CASH FLOW														
CHANGE IN NET POSITION	65,296	73,181	67,444	107,665	53,839	49,232	44,417	39,386	34,128	28,634	22,892	16,892	10,622	4,070
DEDUCT:														
CAPITAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ADD:														
BONDS ISSUED		-	-	-	-	-	-	-	-	-	-	-	-	-
DEPRECIATION	44,439	44,439	44,439	44,439	44,439	44,439	44,439	44,439	44,439	44,439	44,439	44,439	44,439	44,439
CHANGES FROM CASHFLOW	(691)	40,502	(1,608)	-	-	-	-	-	-	-	-	-	-	-
CHANGES FROM CASHFLOW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFER IN/OUT	-	-												
CASH - BEGINNING OF YEAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CASH - END OF YEAR	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TARGET MIN. WORKING CAPITAL	**31,015**	**31,740**	**32,020**	**32,802**	**33,787**	**35,307**	**36,896**	**38,557**	**40,292**	**42,105**	**44,000**	**45,980**	**48,049**	**50,211**
OVER (UNDER) TARGET WORKING CAP	**(31,015)**	**(31,740)**	**(32,020)**	**(32,802)**	**(33,787)**	**(35,307)**	**(36,896)**	**(38,557)**	**(40,292)**	**(42,105)**	**(44,000)**	**(45,980)**	**(48,049)**	**(50,211)**