



**City of North St. Paul  
City Council  
Workshop Meeting Agenda**

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**September 3, 2024  
5:15 PM**

The City Council Workshop Meeting will be conducted on **September 3, 2024** at 5:15 p.m. in the Council Chambers at City Hall, located at 2400 Margaret St., North St. Paul.

You can watch the meeting on our YouTube channel here: [\*\*tinyurl.com/NSPYouTube\*\*](https://tinyurl.com/NSPYouTube)

**I. Call to Order**

**II. Roll Call**

Council Member Cole  
Council Member Schweer  
Council Member Wong  
Council Member Nordby  
Mayor Monge

**III. Adopt Agenda**

**IV. Topic(s)**

A. 2025 Budget - Levy Budgets - Certified Levy Discussion

**V. Other Business**

**VI. Adjournment**

**The next regularly scheduled City Council Workshop meeting is September 17, 2024.**



| To                                     | Date              |
|----------------------------------------|-------------------|
| Honorable Mayor Monge and City Council | September 3, 2024 |

### Agenda Placement # IV.A

Topic(s)

### Subject

2025 Budget - Levy Budgets - Certified Levy Discussion

### Background/Facts

The City Council has held a number of 2025 Levy Budget presentations. On September 17, 2024, the City Council needs to approve and certify the City's maximum levy. This meeting is to go over where the City is at and get direction on the levy budgets and maximum levy.

### Recommended Action

Staff needs direction on the maximum levy.

### Attachments

1. 2025 BUDGET DISCUSSION 9.3.24- ws
2. GF, HRA, EDA

Respectfully submitted,  
Daniel Winek, Finance Director



# 2025 BUDGET – LEVY BUDGETS CERTIFIED LEVY DISCUSSION

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SEPTEMBER 3, 2024

City of North St. Paul



# Purpose

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- 2025 Budget Calendar
- 2025 Proposed Levy
- 2025 Property Tax Impact
- 2025 Proposed General Fund Budget
- 2025 Proposed HRA & EDA Levies
- 2025 Budget Options
- 2025 Unknowns
- Discussion



# 2025 BUDGET CALENDAR

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# 2025 Budget Calendar

|                                 |                                                                                                                         |
|---------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| <b>June 3 - 21, 2024</b>        | <b>City Manager and Finance Director review Department Budgets with Department Heads.</b>                               |
| <b>July - September</b>         | <b>City Council Work Sessions to discuss 2025 Proposed Levy Budget.</b>                                                 |
|                                 |                                                                                                                         |
| <b>September 17, 2024</b>       | <b>City Council adopts the Proposed 2025 Property Tax Levy.</b>                                                         |
| <b>September 17, 2024</b>       | <b>Council Certifies date for public (TNT) hearing and continuation hearing (if necessary) to County.</b>               |
|                                 |                                                                                                                         |
| <b>September 18 - 30, 2024</b>  | <b>Finance Director submits proposed 2025 Property Tax Levy to County for certification.</b>                            |
| <b>October through November</b> | <b>City Council Work Sessions as needed (CIP, Enterprise Funds, Internal Service Funds, and Special Revenue Funds).</b> |
|                                 |                                                                                                                         |
| <b>Mid-November</b>             | <b>Truth in Taxation Notices and Public Hearings Schedule distributed by County.</b>                                    |
| <b>December 3, 2024</b>         | <b>Public Hearing for Budget and Levy consideration.</b>                                                                |
|                                 |                                                                                                                         |
| <b>December 17, 2024</b>        | <b>Continuation Hearing, Approval of Budget and Certification of Property Tax Levy For submission to County.</b>        |
| <b>Late December</b>            | <b>Finance Director Submits final Levy to County and prepares Final Budget Document.</b>                                |



# 2025 Budget Calendar - Detail

Focus on Levy Budgets through September 17, 2024

**\*\* July 30, 2024 (Special)**

- 2025 Levy Budgets – Comprehensive Look by Dan Winek, Finance Director
- Budget presentation by Jason Mallinger, Fire Chief. Jason will cover the following General Fund Department budget:
  - Fire & Code Enforcement
- Budget presentation by Dan Winek, Finance Director. Dan will cover the following General Fund Department budget:
  - City Council
  - Administration
  - Elections
  - Finance

August 20, 2024

- Budget presentation by Ron Ritchie, Director of Public Works. Ron will cover the following General Fund Department budgets:
  - Street Maintenance
  - Urban Forestry
  - Parks

**\*\* August 29, 2024 (Special)**

- Budget presentation by Riley Grams, Community Development Director. Riley will cover the following General Fund Department budgets:
  - Community Development
  - Inspections
  - Recreation
- Budget presentation by Riley Grams, Community Development Director and Dan Winek, Finance Director. Riley and Dan will cover the following levy budgets:
  - Housing and Redevelopment Authority
  - Economic Development Authority
- Budget presentation by Ray Rozales, Police Chief. Ray will cover the following General Fund Department budget:
  - Police

September 3, 2024

- Continuation of any budgets noted above.
- City Council Discussion and Direction to Staff for Maximum Levy.

September 17, 2024

- City Council Approved Maximum Levy.

October 1, 2024 (CIP)

- Capital Improvement Plan – All Department Heads

October 15, 2024 (Enterprise Funds)

- Overview of the Enterprise Funds by Finance
- Budget presentation by John Wick, Director of Electric. John will cover the following budget:
  - Electric
- Budget presentation by Ron Ritchie, Director of Public Works. Ron will cover the following budgets:
  - Water
  - Waste Water
  - Surface Water
- Budget presentation by Dan Winek, Director of Finance. Dan will cover the following budgets:
  - Solid Waste
  - Fiber Optic

**\*\* November (Week of 11<sup>th</sup>), 2024 (Special)**

- Internal Service Funds and Other Budgets by Dan Winek, Finance Director
  - The City budgets the following internal service funds:
    - Information Technology Internal Service Fund
    - Insurance Internal Service Fund
    - Equipment Internal Service Fund
    - City Mechanic Internal Service Fund
    - Building Maintenance Internal Service Fund
  - The other budgeted permanent funds for the City are:
    - Community Center Fund
    - Community Event Fund
    - Fire Relief Fund
    - Park Fund
    - Street Maintenance Fund

November 18, 2024

- Continuation of any budgets noted above.
- City Council Discussion and Direction to Staff for all budgets and levy.

December 3, 2024

- Truth in Taxation Public Hearing

December 17, 2024

- Continuation Hearing, Approval of Budget and Certification of Property Tax Levy For submission to County.

**\*\* Special Meeting Needed**



# 2025 PROPOSED LEVY

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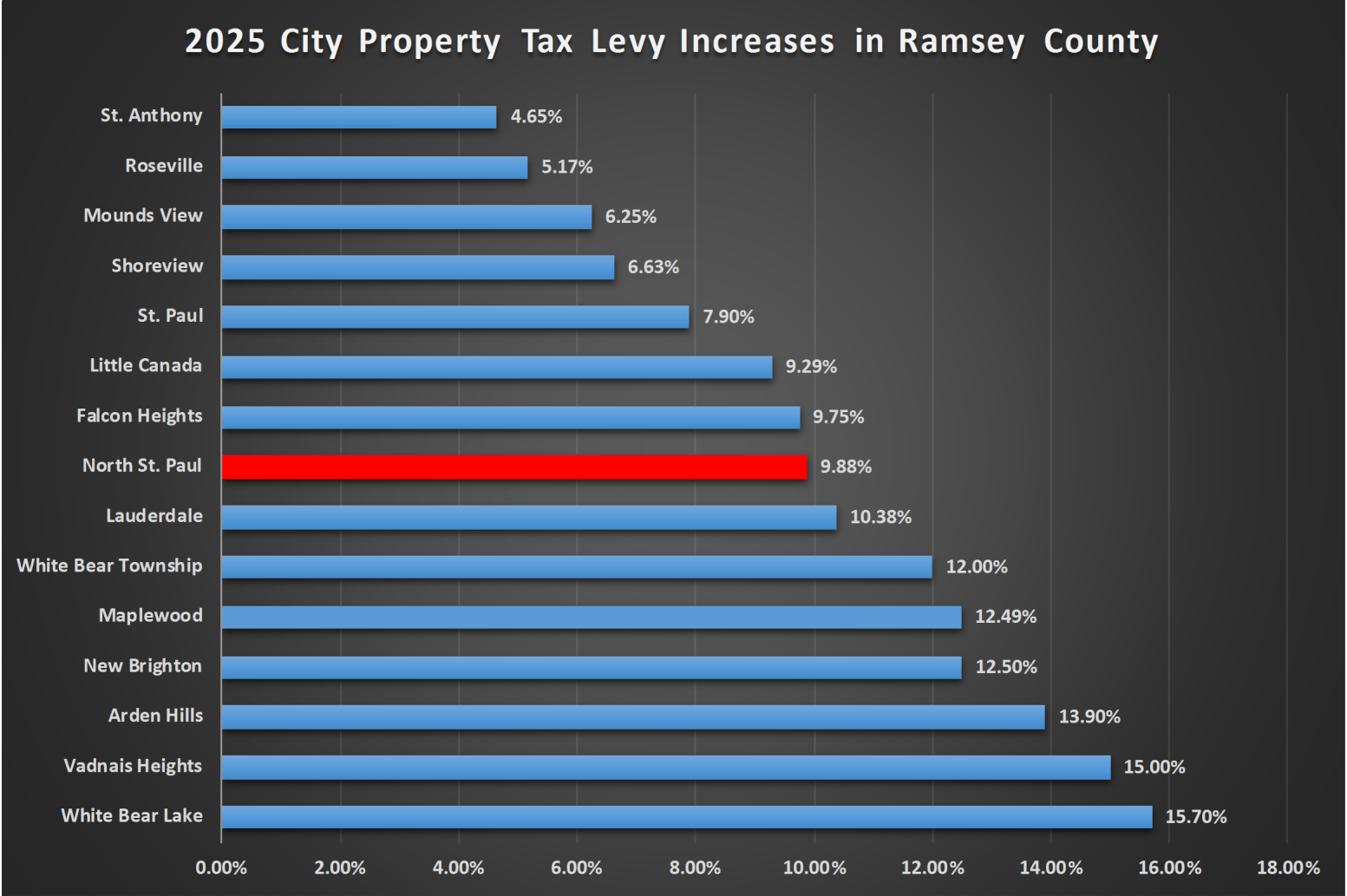
# 2025 PROPOSED LEVY

| Taxing Authority | 2024               | 2025               | \$ Diff           | % Change     |
|------------------|--------------------|--------------------|-------------------|--------------|
| City             | \$7,110,082        | \$7,794,381        | \$ 684,299        | 9.62%        |
| HRA              | 11,000             | 50,000             | 39,000            | 354.55%      |
| EDA              | 200,907            | 200,907            | -                 | 0.00%        |
| <b>Totals</b>    | <b>\$7,321,989</b> | <b>\$8,045,288</b> | <b>\$ 723,299</b> | <b>9.88%</b> |

| Levy Components              | 2024               | 2025 -<br>7/18/2024 | \$ Diff           | % Change     |
|------------------------------|--------------------|---------------------|-------------------|--------------|
| General Fund                 | \$5,429,751        | \$5,891,011         | \$ 461,260        | 8.50%        |
| Street Maintenance           | 190,965            | 619,898             | 428,933           | 224.61%      |
| Park                         | 36,042             | 75,147              | 39,105            | 108.50%      |
| Building Maintenance         | -                  | -                   | -                 | 0.00%        |
| Debt                         | 1,453,324          | 1,208,325           | (244,999)         | -16.86%      |
| <b>City Total</b>            | <b>\$7,110,082</b> | <b>\$7,794,381</b>  | <b>\$ 684,299</b> | <b>9.62%</b> |
| HRA                          | \$ 11,000          | \$ 50,000           | \$ 39,000         | 100.00%      |
| EDA                          | 200,907            | 200,907             | -                 | 0.00%        |
| <b>City, HRA, EDA Totals</b> | <b>\$7,321,989</b> | <b>\$8,045,288</b>  | <b>\$ 723,299</b> | <b>9.88%</b> |



# 2025 CITY PROPERTY TAX LEVY – RAMSEY COUNTY



Median 10.38%  
Average 10.90%



# CITY CHANGES FOR 2025

- Total Personnel Costs - \$493,226 - \$167,049 = \$326,177 or 4.6% Levy Increase
- Supplies, Contractual Services, Capital - \$71,255 or 1.0% Levy Increase
- Transfers - Expense – Reduction of \$69,481 or 1.0% Levy Decrease
  - Buildings – \$31,995 increase or Levy Increase of 0.45%
- Transfers - Revenue – Reduction of \$64,920 or 0.9% Levy Increase
- All other Revenue – Reduction of \$68,389 or 1.0% Levy Increase
- **Items above increase Levy \$461,260 or 6.5%**
- Infrastructure:
  - Streets – \$428,933 - \$ 244,999 = \$183,934 increase or Levy Increase of 2.6%
    - Per financial plan, adds \$244,999 from debt reduction, no Levy Change
    - Per financial plan, reduces Transfers (Revenue) (\$64,920) or 0.9% Levy Increase
  - Parks – \$39,105 increase or Levy Increase of 0.55%
- **All Items above increase Levy \$684,299 or 9.6%**



# 2024 & 2025 Debt Levy Summary

## Total Levied Debt Service

| Issue                     | Debt Type                                                                                 | 2025 Levy    | 2024 Levy    | Change       | Final Levy Year | Final Pay Year | Description                                                                                                                     |
|---------------------------|-------------------------------------------------------------------------------------------|--------------|--------------|--------------|-----------------|----------------|---------------------------------------------------------------------------------------------------------------------------------|
| 2014A/2021A               | GO Assessed Improvements & Capital Equipment Certificate (Issued Refunding Bonds in 2021) | \$ 110,402   | \$ 111,913   | \$ (1,511)   | 2029            | 2030           | 2014 Street and Utility project including surface improvements along Chippewa, Shawnee, Apache, and Mohawk; Fire Truck purchase |
| 2016A                     | GO Assessed Improvements                                                                  | \$ 156,017   | \$ 158,059   | \$ (2,042)   | 2031            | 2032           | 2016 Street and Utility project including surface, trail and sidewalk improvements along Helen, Navajo, Longview and 1st        |
| 2016A                     | GO Abatement*                                                                             | \$ -         | \$ -         | \$ -         | NA              | 2037           | Improvements to Casey Lake; Construction of a new park shelter and renovations to existing structures                           |
| 2016B                     | GO Capital Improvement Refunding                                                          | \$ -         | \$ 455,175   | \$ (455,175) | 2024            | 2025           | Refunding 2008A; Original bonds were issued for the acquisition and betterment of a new City public works facility              |
| 2017A                     | GO Assessed Improvements                                                                  | \$ 60,689    | \$ 61,815    | \$ (1,126)   | 2032            | 2033           | Mill and Overlay, curb and gutter replacement and sidewalk repairs to various streets East of Margaret & North of Holloway      |
| 2018A                     | GO Assessed Improvements                                                                  | \$ 246,012   | \$ 244,269   | \$ 1,743     | 2033            | 2034           | 2018 Street and Utility project including surface and trail improvements along Lake, Swan, Poplar, 19th, Park Row               |
| 2020A                     | GO Tax Increment Refund                                                                   | \$ 88,363    | \$ 88,940    | \$ (577)     | 2046            | 2047           | Reconstruction of 7th Avenue from Margaret Street to Helen Street and Margaret Street from 7th Avenue to 5th Avenue             |
| 2022A                     | GO Capital Improvement                                                                    | \$ 331,263   | \$ 333,153   | \$ (1,890)   | 2041            | 2042           | 2022 Street and Utility Reconstruction Projects                                                                                 |
| 2025A                     | GO Capital Improvement                                                                    | \$ 215,579   | \$ -         | \$ 215,579   | 2044            | 2045           | 2025 Street and Utility Reconstruction Projects                                                                                 |
| Total Levied Debt Service |                                                                                           | \$ 1,208,325 | \$ 1,453,324 | \$ (244,999) |                 |                |                                                                                                                                 |

\*2016A GO Abatement (Casey Lake) paid through LGA



# 2025 PROPERTY TAX IMPACT

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# 2025 Property Tax Impact

**CITY OF NORTH ST. PAUL  
ESTIMATED PROPERTY TAXES - PAYABLE 2025  
CITY, HRA, and EDA PORTION OF TAXES ONLY**

| <b>TAX IMPACT FOR PROPERTY WITH VALUE INCREASING 1.51% (the median increase for NSP)<br/>9.88% Total Levy Increase</b> |             |             |                         |
|------------------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------------------|
| <b>Pay Year</b>                                                                                                        | <b>2024</b> | <b>2025</b> | <b>24 to '25 Change</b> |
| Market Value                                                                                                           | 299,000     | 303,500     | 1.51%                   |
| Market Value Exclusion                                                                                                 | (10,300)    | (19,200)    | 86.41%                  |
| Taxable Market Value                                                                                                   | 288,700     | 284,300     | -1.52%                  |
| Tax Capacity                                                                                                           | 2,887       | 2,843       |                         |
| Tax Capacity Rates:                                                                                                    |             |             |                         |
| City                                                                                                                   | 43.362%     | 47.768%     | 10.16%                  |
| HRA                                                                                                                    | 0.071%      | 0.380%      | 434.30%                 |
| EDA                                                                                                                    | 1.298%      | 1.165%      | -10.27%                 |
| Total                                                                                                                  | 44.731%     | 49.313%     | 10.24%                  |
| Property Taxes:                                                                                                        |             |             |                         |
| City                                                                                                                   | 1,251.85    | 1,358.05    | 106.20                  |
| HRA                                                                                                                    | 2.05        | 10.80       | 8.74                    |
| EDA                                                                                                                    | 37.48       | 33.12       | (4.36)                  |
| Total                                                                                                                  | 1,291.38    | 1,401.97    | \$ 110.59               |
|                                                                                                                        |             |             | 8.56%                   |



# 2025 Property Tax Impact

| CITY OF NORTH ST. PAUL                                                            |  |  |  |  |  |  |  |                |  |
|-----------------------------------------------------------------------------------|--|--|--|--|--|--|--|----------------|--|
| ESTIMATED PROPERTY TAXES - PAYABLE 2025                                           |  |  |  |  |  |  |  |                |  |
| CITY, HRA, and EDA PORTION OF TAXES ONLY                                          |  |  |  |  |  |  |  |                |  |
| TAX IMPACT FOR PROPERTY WITH VALUE INCREASING 1.51% (the median increase for NSP) |  |  |  |  |  |  |  |                |  |
| 9.88% Total Levy Increase                                                         |  |  |  |  |  |  |  |                |  |
| Factors                                                                           |  |  |  |  |  |  |  | Amount         |  |
| Final Payable 2024 Total Tax (\$299,000 EMV Home)                                 |  |  |  |  |  |  |  | \$ 1,291.38    |  |
| Gain of Fiscal Disparity                                                          |  |  |  |  |  |  |  | \$ (53.88)     |  |
| Change in Homestead Exclusion Benefit                                             |  |  |  |  |  |  |  | (39.57)        |  |
| Change in Value for Local Rate                                                    |  |  |  |  |  |  |  | 28.76          |  |
| Median Value Increase of 1.51%                                                    |  |  |  |  |  |  |  | 20.13          |  |
| Total Change Due To Tax Shifts                                                    |  |  |  |  |  |  |  | \$ (44.56)     |  |
| City Levy                                                                         |  |  |  |  |  |  |  | \$ 146.78      |  |
| Other Special Taxing Districts Levy (EDA & HRA)                                   |  |  |  |  |  |  |  | 8.37           |  |
| Total City Increase Due To Changes In Levy                                        |  |  |  |  |  |  |  | \$ 155.15      |  |
| Estimated Payable 2025 City Tax (\$303,500 EMV Home)                              |  |  |  |  |  |  |  | \$ 1,401.97    |  |
|                                                                                   |  |  |  |  |  |  |  | Percent Change |  |
|                                                                                   |  |  |  |  |  |  |  | 8.56%          |  |



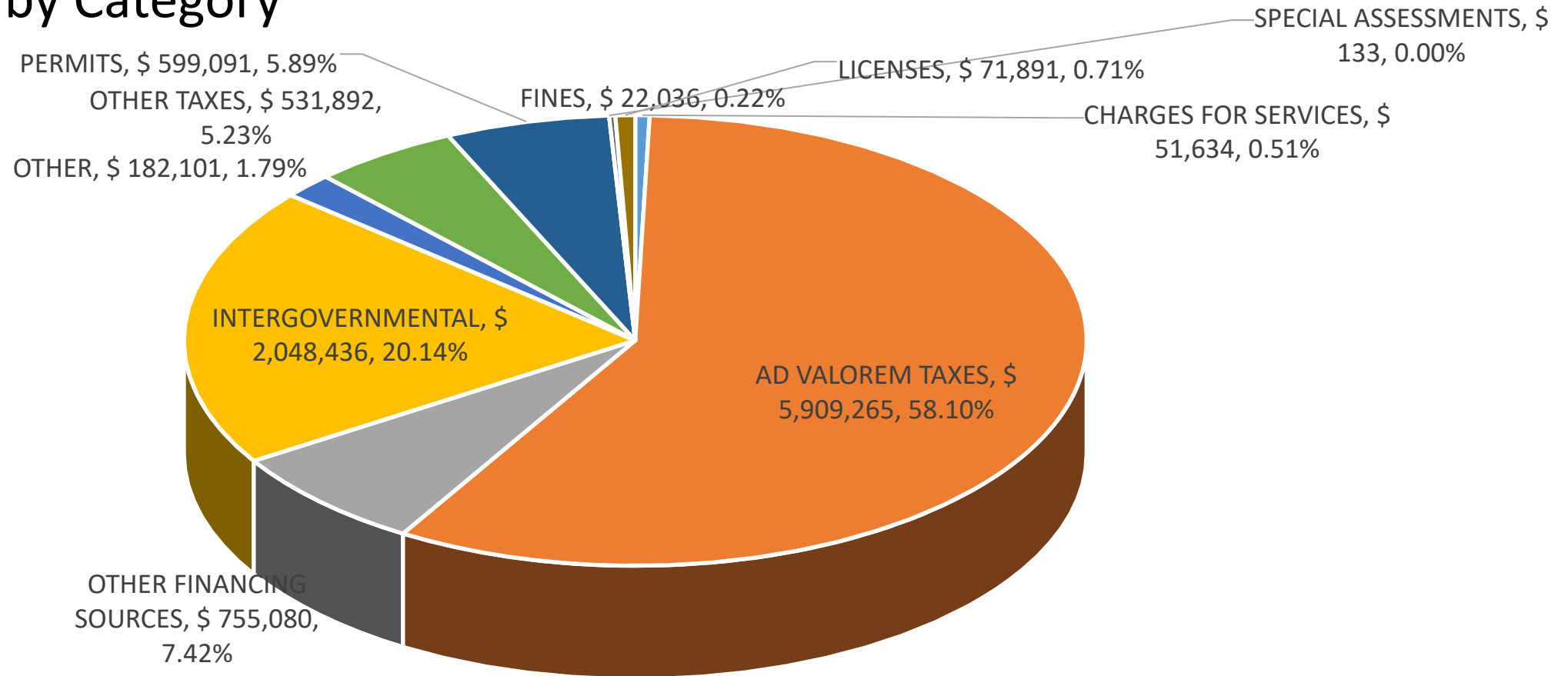
# 2025 PROPOSED GENERAL FUND BUDGET

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# 2025 Proposed General Fund Budget

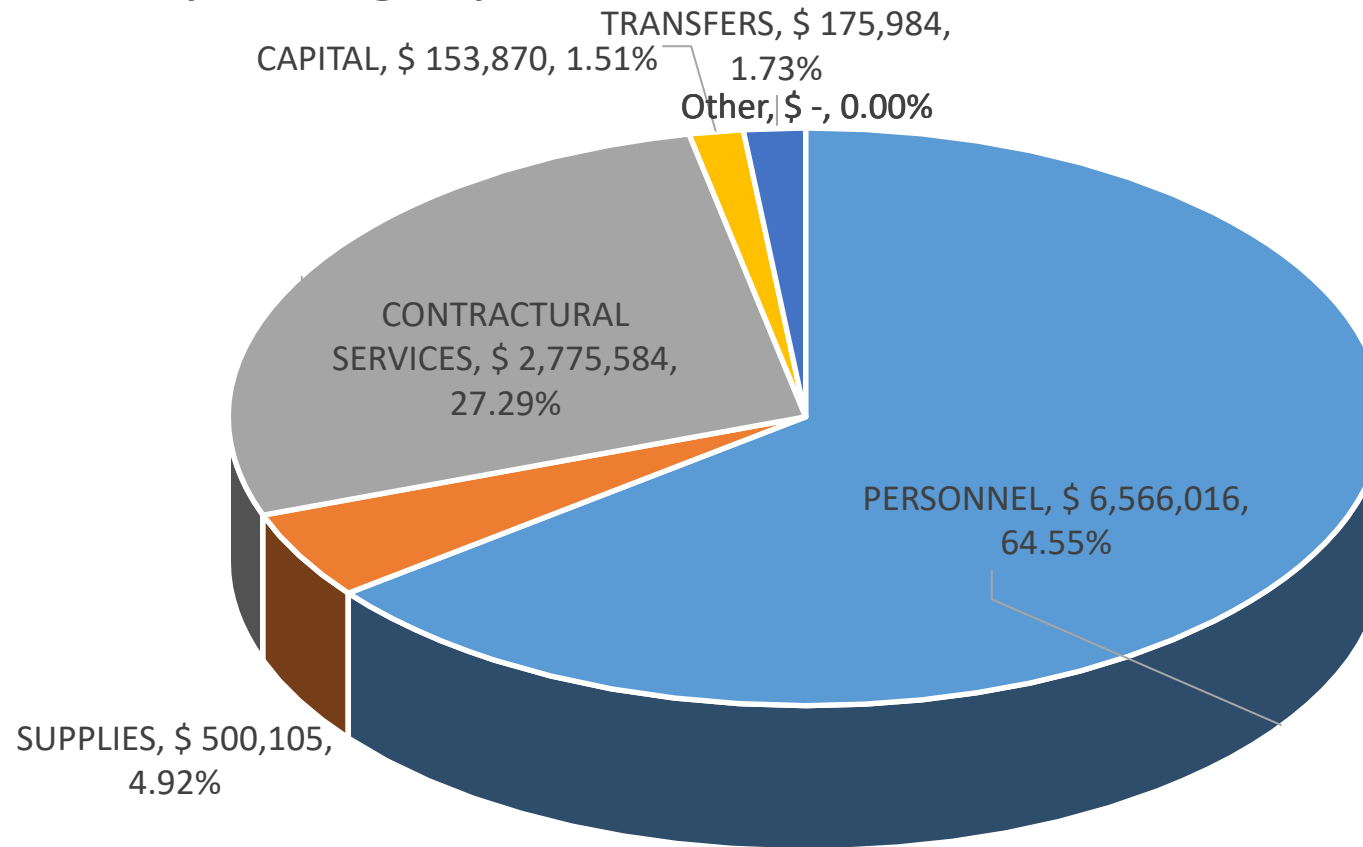
- Revenue by Category





# 2025 Proposed General Fund Budget

- Expenditures by Category





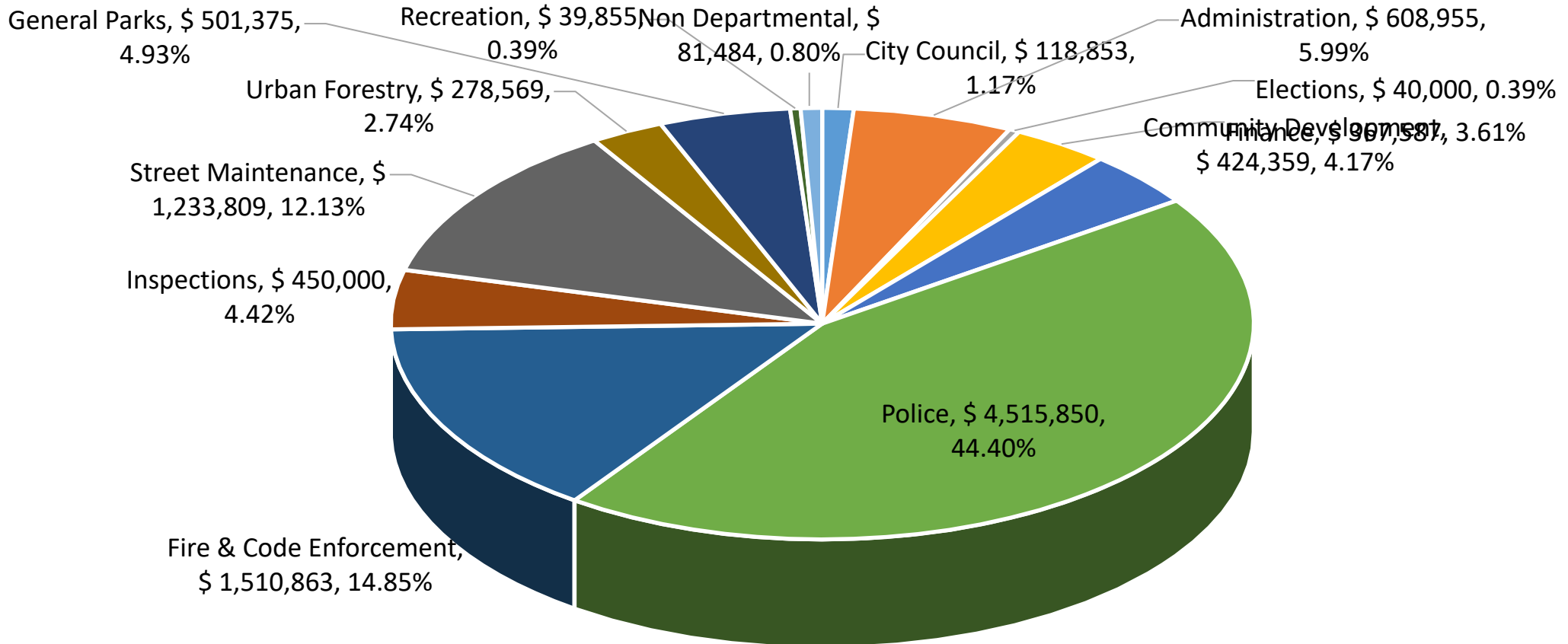
# 2025 Proposed General Fund Budget

|                         |             |             |             |             | 2025 Proposed | Variance from 2024 Budget             |      |
|-------------------------|-------------|-------------|-------------|-------------|---------------|---------------------------------------|------|
|                         | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budget | Budget        | to 2025 Budget Increase<br>(Decrease) |      |
| REVENUES                |             |             |             |             |               |                                       |      |
| CHARGES FOR SERVICES    | 28,016      | 60,647      | 41,061      | 47,500      | 51,634        | 4,134                                 | 9%   |
| AD VALOREM TAXES        | 4,035,008   | 4,500,253   | 5,184,222   | 5,448,005   | 5,909,265     | 461,260                               | 8%   |
| OTHER FINANCING SOURCES | 820,000     | 820,000     | 820,000     | 820,000     | 755,080       | (64,920)                              | -8%  |
| INTERGOVERNMENTAL       | 1,748,906   | 1,713,729   | 1,766,615   | 1,838,616   | 2,048,436     | 209,820                               | 11%  |
| OTHER                   | 249,465     | 128,574     | 328,962     | 200,971     | 182,101       | (18,870)                              | -9%  |
| OTHER TAXES             | 491,673     | 564,237     | 531,892     | 568,627     | 531,892       | (36,735)                              | -6%  |
| PERMITS                 | 621,543     | 944,617     | 690,411     | 641,440     | 599,091       | (42,349)                              | -7%  |
| SPECIAL ASSESSMENTS     | 2,485       | 1,898       | 152         | -           | 133           | 133                                   | 0%   |
| FINES                   | 30,805      | 22,080      | 22,036      | 30,000      | 22,036        | (7,964)                               | -27% |
| LICENSES                | 75,675      | 80,128      | 86,463      | 81,400      | 71,891        | (9,509)                               | -12% |
| TOTAL REVENUES          | 8,103,576   | 8,836,163   | 9,471,814   | 9,676,559   | 10,171,559    | 495,000                               | 5%   |
| EXPENDITURES            |             |             |             |             |               |                                       |      |
| PERSONNEL               | 4,531,930   | 4,842,653   | 5,459,900   | 6,072,790   | 6,566,016     | 493,226                               | 8%   |
| SUPPLIES                | 396,733     | 470,844     | 462,542     | 500,160     | 500,105       | (55)                                  | 0%   |
| CONTRACTURAL SERVICES   | 2,179,365   | 2,725,256   | 2,590,230   | 2,742,584   | 2,775,584     | 33,000                                | 1%   |
| CAPITAL                 | 30,378      | 61,592      | 107,184     | 115,560     | 153,870       | 38,310                                | 33%  |
| DEBT                    | -           | -           | -           | -           | -             | -                                     | 0%   |
| TRANSFERS               | 141,000     | 91,000      | 150,903     | 245,465     | 175,984       | (69,481)                              | -28% |
| TOTAL EXPENDITURES      | 7,279,406   | 8,191,344   | 8,770,759   | 9,676,559   | 10,171,559    | 495,000                               | 5%   |
| CHANGE IN NET POSITION  | 824,170     | 644,819     | 701,055     | -           | (0)           |                                       |      |



# 2025 Proposed General Fund Budget

- Expenditures by Department





# 2025 Proposed General Fund Budget

|                         |             |             |             |             |                      | Variance from 2024 Budget          |      |
|-------------------------|-------------|-------------|-------------|-------------|----------------------|------------------------------------|------|
|                         | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budget | 2025 Proposed Budget | to 2025 Budget Increase (Decrease) |      |
| REVENUES                |             |             |             |             |                      |                                    |      |
| CHARGES FOR SERVICES    | 28,016      | 60,647      | 41,061      | 47,500      | 51,634               | 4,134                              | 9%   |
| AD VALOREM TAXES        | 4,035,008   | 4,500,253   | 5,184,222   | 5,448,005   | 5,909,265            | 461,260                            | 8%   |
| OTHER FINANCING SOURCES | 820,000     | 820,000     | 820,000     | 820,000     | 755,080              | (64,920)                           | -8%  |
| INTERGOVERNMENTAL       | 1,748,906   | 1,713,729   | 1,766,615   | 1,838,616   | 2,048,436            | 209,820                            | 11%  |
| OTHER                   | 249,465     | 128,574     | 328,962     | 200,971     | 182,101              | (18,870)                           | -9%  |
| OTHER TAXES             | 491,673     | 564,237     | 531,892     | 568,627     | 531,892              | (36,735)                           | -6%  |
| PERMITS                 | 621,543     | 944,617     | 690,411     | 641,440     | 599,091              | (42,349)                           | -7%  |
| SPECIAL ASSESSMENTS     | 2,485       | 1,898       | 152         | -           | 133                  | 133                                | 0%   |
| FINES                   | 30,805      | 22,080      | 22,036      | 30,000      | 22,036               | (7,964)                            | -27% |
| LICENSES                | 75,675      | 80,128      | 86,463      | 81,400      | 71,891               | (9,509)                            | -12% |
| TOTAL REVENUES          | 8,103,576   | 8,836,163   | 9,471,814   | 9,676,559   | 10,171,559           | 495,000                            | 5%   |
| EXPENDITURES            |             |             |             |             |                      |                                    |      |
| CITY COUNCIL            | 90,286      | 70,893      | 90,505      | 124,879     | 118,853              | (6,026)                            | -5%  |
| ADMINISTRATION          | 446,928     | 490,425     | 545,054     | 558,574     | 608,955              | 50,381                             | 9%   |
| ELECTIONS               | 35,408      | 37,427      | 35,401      | 45,000      | 40,000               | (5,000)                            | -11% |
| FINANCE                 | 319,097     | 297,978     | 428,060     | 454,111     | 367,587              | (86,524)                           | -19% |
| COMMUNITY DEVELOPMENT   | 277,736     | 301,625     | 294,709     | 315,884     | 424,359              | 108,475                            | 34%  |
| POLICE                  | 3,217,390   | 3,489,283   | 3,788,348   | 4,090,362   | 4,515,850            | 425,488                            | 10%  |
| FIRE & CODE ENFORCEMENT | 1,003,212   | 1,042,759   | 1,198,713   | 1,409,159   | 1,510,863            | 101,704                            | 7%   |
| INSPECTIONS             | 339,338     | 708,584     | 486,585     | 500,000     | 450,000              | (50,000)                           | -10% |
| STREET MAINTENANCE      | 971,141     | 1,101,753   | 1,174,024   | 1,207,001   | 1,233,809            | 26,808                             | 2%   |
| URBAN FORESTRY          | 184,009     | 224,382     | 236,163     | 278,317     | 278,569              | 252                                | 0%   |
| GENERAL PARKS           | 394,241     | 420,644     | 475,666     | 497,843     | 501,375              | 3,532                              | 1%   |
| RECREATION              | 618         | 5,589       | 17,530      | 40,964      | 39,855               | (1,109)                            | -3%  |
| NON DEPARTMENTAL        | 2           | -           | -           | 154,465     | 81,484               | (72,981)                           | -47% |
| TOTAL EXPENDITURES      | 7,279,406   | 8,191,344   | 8,770,759   | 9,676,559   | 10,171,559           | 495,000                            | 5%   |
| CHANGE IN NET POSITION  | 824,170     | 644,819     | 701,055     | -           | (0)                  |                                    |      |



# 2025 PROPOSED HRA & EDA PROPERTY TAX LEVIES

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# 2025 Proposed HRA & EDA Levies

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HRA levy for 2025 - \$50,000, \$39,000 increase from 2024

- Student Built Housing Program
- Future Land Acquisitions & Residential Development
- Monitoring Existing Home Improvement & Emergency Loans
- Staff Wages & Associated Expenses

EDA levy for 2025 - \$200,907, same as 2024

- Future Land Acquisition
- Programs to Promote Economic Development
- Staff Wages & Associated Expenses



# 2025 Budget Options

## City of North St. Paul Additional Options - 2025 Budget Discussion Items (Not Included in the Budget)

|                                                                                                          | 2024 Approved<br>LEVY | 2025 Preliminary<br>LEVY | \$ Difference | % Change |
|----------------------------------------------------------------------------------------------------------|-----------------------|--------------------------|---------------|----------|
| Total Levy (All Components) - July 30, 2024                                                              | 7,321,989             | 8,045,288                | 723,299       | 9.88%    |
| Additional Options                                                                                       |                       |                          |               |          |
| Add: 2% Levy Dedicated to CIP - 1% for Parks and 1% for Buildings                                        |                       |                          | 146,440       | 2.00%    |
| Transfer: 50% of Investment Income and 100% Penalty Charges from Electric to General Fund (2023 Actuals) |                       |                          | (249,430)     | -3.41%   |
| Change Funding Source: CIP ITEM - Update Downtown Design Manual - fund from EDA instead of General Fund  |                       |                          | (60,000)      | -0.82%   |
| Reduce: HRA Levy                                                                                         |                       |                          | (39,000)      | -0.53%   |
| TOTAL (If all above items were approved)                                                                 |                       | 7,843,299                | 521,310       | 7.12%    |



## 2025 UNKNOWNNS

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- Labor contract negotiations and the impact.
- Facility assessment report.
- Park planning efforts.



## DISCUSSION

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**STAFF NEEDS DIRECTION ON THE MAXIMUM LEVY**



# 2025 Budget Options - Recommended

| City of North St. Paul                                                                                   |  |  |                       |                          |               |          |
|----------------------------------------------------------------------------------------------------------|--|--|-----------------------|--------------------------|---------------|----------|
| Additional Options - 2025 Budget Discussion Items (Not Included in the Budget)                           |  |  |                       |                          |               |          |
|                                                                                                          |  |  | 2024 Approved<br>LEVY | 2025 Preliminary<br>LEVY | \$ Difference | % Change |
| Total Levy (All Components) - July 30, 2024                                                              |  |  | 7,321,989             | 8,045,288                | 723,299       | 9.88%    |
| Additional Options                                                                                       |  |  |                       |                          |               |          |
| Change Funding Source: CIP ITEM - Update Downtown Design Manual - fund from EDA instead of General Fund  |  |  |                       |                          | (60,000)      | -0.82%   |
| Reduce: HRA Levy                                                                                         |  |  |                       |                          | (39,000)      | -0.53%   |
| Reduce Street Levy from 3.5% to 3.25%                                                                    |  |  |                       |                          | (17,775)      | -0.24%   |
| Increase Tax Increment Excess Revenue                                                                    |  |  |                       |                          | (20,783)      | -0.28%   |
| TOTAL (If all above items were approved)                                                                 |  |  |                       | 7,907,730                | 585,741       | 8.00%    |
| DEFER DECISION ON THIS ITEMS TILL LATER THIS YEAR                                                        |  |  |                       |                          |               |          |
| Add: 2% Levy Dedicated to CIP - 1% for Parks and 1% for Buildings                                        |  |  |                       |                          | 146,440       | 2.00%    |
| Transfer: 50% of Investment Income and 100% Penalty Charges from Electric to General Fund (2023 Actuals) |  |  |                       |                          | (249,430)     | -3.41%   |



# 2025 Property Tax Impact

**CITY OF NORTH ST. PAUL  
ESTIMATED PROPERTY TAXES - PAYABLE 2025  
CITY, HRA, and EDA PORTION OF TAXES ONLY**

| <b>TAX IMPACT FOR PROPERTY WITH VALUE INCREASING 1.51% (the median increase for NSP)<br/>8% Total Levy Increase</b> |             |             |                         |
|---------------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------------------|
| <b>Pay Year</b>                                                                                                     | <b>2024</b> | <b>2025</b> | <b>24 to '25 Change</b> |
| Market Value                                                                                                        | 299,000     | 303,500     | 1.51%                   |
| Market Value Exclusion                                                                                              | (10,300)    | (19,200)    | 86.41%                  |
| Taxable Market Value                                                                                                | 288,700     | 284,300     | -1.52%                  |
| Tax Capacity                                                                                                        | 2,887       | 2,843       |                         |
| Tax Capacity Rates:                                                                                                 |             |             |                         |
| City                                                                                                                | 43.362%     | 47.020%     | 8.44%                   |
| HRA                                                                                                                 | 0.071%      | 0.084%      | 17.55%                  |
| EDA                                                                                                                 | 1.298%      | 1.165%      | -10.27%                 |
| Total                                                                                                               | 44.731%     | 48.268%     | 7.91%                   |
| Property Taxes:                                                                                                     |             |             |                         |
| City                                                                                                                | 1,251.85    | 1,336.77    | 84.92                   |
| HRA                                                                                                                 | 2.05        | 2.38        | 0.33                    |
| EDA                                                                                                                 | 37.48       | 33.12       | (4.36)                  |
| Total                                                                                                               | 1,291.38    | 1,372.27    | \$ 80.89                |
|                                                                                                                     |             |             | 6.26%                   |



# 2025 Property Tax Impact

| CITY OF NORTH ST. PAUL                                                            |  |  |  |  |  |  |  |                                            |  |
|-----------------------------------------------------------------------------------|--|--|--|--|--|--|--|--------------------------------------------|--|
| ESTIMATED PROPERTY TAXES - PAYABLE 2025                                           |  |  |  |  |  |  |  |                                            |  |
| CITY, HRA, and EDA PORTION OF TAXES ONLY                                          |  |  |  |  |  |  |  |                                            |  |
| TAX IMPACT FOR PROPERTY WITH VALUE INCREASING 1.51% (the median increase for NSP) |  |  |  |  |  |  |  |                                            |  |
| 8% Total Levy Increase                                                            |  |  |  |  |  |  |  |                                            |  |
| Factors                                                                           |  |  |  |  |  |  |  | Amount                                     |  |
| Final Payable 2024 Total Tax (\$299,000 EMV Home)                                 |  |  |  |  |  |  |  | \$ 1,291.38                                |  |
| Gain of Fiscal Disparity                                                          |  |  |  |  |  |  |  | \$ (53.88)                                 |  |
| Change in Homestead Exclusion Benefit                                             |  |  |  |  |  |  |  | (39.57)                                    |  |
| Change in Value for Local Rate                                                    |  |  |  |  |  |  |  | 28.76                                      |  |
| Median Value Increase of 1.51%                                                    |  |  |  |  |  |  |  | 20.13                                      |  |
| Total Change Due To Tax Shifts                                                    |  |  |  |  |  |  |  | \$ (44.56)                                 |  |
| City Levy                                                                         |  |  |  |  |  |  |  | \$ 125.45                                  |  |
| Other Special Taxing Districts Levy (EDA & HRA)                                   |  |  |  |  |  |  |  | -                                          |  |
| Total City Increase Due To Changes In Levy                                        |  |  |  |  |  |  |  | \$ 125.45                                  |  |
| Estimated Payable 2025 City Tax (\$303,500 EMV Home)                              |  |  |  |  |  |  |  | \$ 1,372.27                                |  |
|                                                                                   |  |  |  |  |  |  |  | Change that will appear on Proposed Notice |  |
|                                                                                   |  |  |  |  |  |  |  | Percent Change                             |  |
|                                                                                   |  |  |  |  |  |  |  | 6.26%                                      |  |

# LEVY BUDGETS 2025



**City of North St. Paul, Minnesota**

*extraordinary.*

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**GENERAL FUND BY DEPARTMENT**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)     |       |       |       |       |       |
|------------------------------|-------|-------|-------|-------|-------|
| Position Title               | 2021  | 2022  | 2023  | 2024  | 2025  |
| CITY COUNCIL                 | 5.10  | 5.00  | 5.00  | 5.00  | 5.00  |
| ADMINISTRATION               | 1.52  | 1.52  | 1.52  | 2.37  | 2.52  |
| ELECTIONS                    | -     | -     | -     | -     | -     |
| FINANCE                      | 2.25  | 2.25  | 3.00  | 3.00  | 2.25  |
| COMMUNITY DEVELOPMENT        | 2.35  | 2.20  | 2.40  | 2.40  | 2.65  |
| POLICE                       | 19.80 | 21.50 | 22.50 | 22.75 | 23.75 |
| FIRE & CODE ENFORCEMENT      | 3.50  | 3.50  | 4.50  | 4.00  | 4.00  |
| INSPECTIONS                  | -     | -     | -     | -     | -     |
| STREET MAINTENANCE           | 4.15  | 4.40  | 4.75  | 4.75  | 4.75  |
| URBAN FORESTRY               | 0.95  | 0.95  | 1.00  | 1.00  | 1.00  |
| PARKS                        | 1.70  | 1.70  | 1.90  | 1.90  | 1.90  |
| RECREATION                   | -     | -     | 0.05  | 0.05  | 0.05  |
| Total FTE                    | 41.32 | 43.02 | 46.62 | 47.22 | 47.87 |
| Inc/(Dec) From Previous Year |       | 1.70  | 3.60  | 0.60  | 0.65  |

| Seasonal Employment (Hours) |       |       |       |       |       |
|-----------------------------|-------|-------|-------|-------|-------|
| Position Title              | 2021  | 2022  | 2023  | 2024  | 2025  |
| Seasonal                    | 4,824 | 4,824 | 4,824 | 4,824 | 4,824 |



**CITY OF NORTH ST. PAUL, MINNESOTA**  
**GENERAL FUND**  
**SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION**  
**2025 BUDGET**

|                               | 2021 Actual      | 2022 Actual      | 2023 Actual      | 2024 Budget      | 2025 Proposed Budget | Variance from 2024 Budget to 2025 Budget Increase (Decrease) |           |
|-------------------------------|------------------|------------------|------------------|------------------|----------------------|--------------------------------------------------------------|-----------|
| <b>REVENUES</b>               |                  |                  |                  |                  |                      |                                                              |           |
| CHARGES FOR SERVICES          | 28,016           | 60,647           | 41,061           | 47,500           | 51,634               | 4,134                                                        | 9%        |
| AD VALOREM TAXES              | 4,035,008        | 4,500,253        | 5,184,222        | 5,448,005        | 5,909,265            | 461,260                                                      | 8%        |
| OTHER FINANCING SOURCES       | 820,000          | 820,000          | 820,000          | 820,000          | 755,080              | (64,920)                                                     | -8%       |
| INTERGOVERNMENTAL             | 1,748,906        | 1,713,729        | 1,766,615        | 1,838,616        | 2,048,436            | 209,820                                                      | 11%       |
| OTHER                         | 249,465          | 128,574          | 328,962          | 200,971          | 182,101              | (18,870)                                                     | -9%       |
| OTHER TAXES                   | 491,673          | 564,237          | 531,892          | 568,627          | 531,892              | (36,735)                                                     | -6%       |
| PERMITS                       | 621,543          | 944,617          | 690,411          | 641,440          | 599,091              | (42,349)                                                     | -7%       |
| SPECIAL ASSESSMENTS           | 2,485            | 1,898            | 152              | -                | 133                  | 133                                                          | 0%        |
| FINES                         | 30,805           | 22,080           | 22,036           | 30,000           | 22,036               | (7,964)                                                      | -27%      |
| LICENSES                      | 75,675           | 80,128           | 86,463           | 81,400           | 71,891               | (9,509)                                                      | -12%      |
| <b>TOTAL REVENUES</b>         | <b>8,103,576</b> | <b>8,836,163</b> | <b>9,471,814</b> | <b>9,676,559</b> | <b>10,171,559</b>    | <b>495,000</b>                                               | <b>5%</b> |
| <b>EXPENDITURES</b>           |                  |                  |                  |                  |                      |                                                              |           |
| CITY COUNCIL                  | 90,286           | 70,893           | 90,505           | 124,879          | 118,853              | (6,026)                                                      | -5%       |
| ADMINISTRATION                | 446,928          | 490,425          | 545,054          | 558,574          | 608,955              | 50,381                                                       | 9%        |
| ELECTIONS                     | 35,408           | 37,427           | 35,401           | 45,000           | 40,000               | (5,000)                                                      | -11%      |
| FINANCE                       | 319,097          | 297,978          | 428,060          | 454,111          | 367,587              | (86,524)                                                     | -19%      |
| COMMUNITY DEVELOPMENT         | 277,736          | 301,625          | 294,709          | 315,884          | 424,359              | 108,475                                                      | 34%       |
| POLICE                        | 3,217,390        | 3,489,283        | 3,788,348        | 4,090,362        | 4,515,850            | 425,488                                                      | 10%       |
| FIRE & CODE ENFORCEMENT       | 1,003,212        | 1,042,759        | 1,198,713        | 1,409,159        | 1,510,863            | 101,704                                                      | 7%        |
| INSPECTIONS                   | 339,338          | 708,584          | 486,585          | 500,000          | 450,000              | (50,000)                                                     | -10%      |
| STREET MAINTENANCE            | 971,141          | 1,101,753        | 1,174,024        | 1,207,001        | 1,233,809            | 26,808                                                       | 2%        |
| URBAN FORESTRY                | 184,009          | 224,382          | 236,163          | 278,317          | 278,569              | 252                                                          | 0%        |
| GENERAL PARKS                 | 394,241          | 420,644          | 475,666          | 497,843          | 501,375              | 3,532                                                        | 1%        |
| RECREATION                    | 618              | 5,589            | 17,530           | 40,964           | 39,855               | (1,109)                                                      | -3%       |
| NON DEPARTMENTAL              | 2                | -                | -                | 154,465          | 81,484               | (72,981)                                                     | -47%      |
| <b>TOTAL EXPENDITURES</b>     | <b>7,279,406</b> | <b>8,191,344</b> | <b>8,770,759</b> | <b>9,676,559</b> | <b>10,171,559</b>    | <b>495,000</b>                                               | <b>5%</b> |
| <b>CHANGE IN NET POSITION</b> | <b>824,170</b>   | <b>644,819</b>   | <b>701,055</b>   | <b>-</b>         | <b>(0)</b>           |                                                              |           |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2025 BUDGET

|                               | 2021 Actual      | 2022 Actual      | 2023 Actual      | 2024 Budget      | 2025 Proposed Budget | Variance from 2024 Budget to 2025 Budget Increase (Decrease) |           |
|-------------------------------|------------------|------------------|------------------|------------------|----------------------|--------------------------------------------------------------|-----------|
| <b>REVENUES</b>               |                  |                  |                  |                  |                      |                                                              |           |
| CHARGES FOR SERVICES          | 28,016           | 60,647           | 41,061           | 47,500           | 51,634               | 4,134                                                        | 9%        |
| AD VALOREM TAXES              | 4,035,008        | 4,500,253        | 5,184,222        | 5,448,005        | 5,909,265            | 461,260                                                      | 8%        |
| OTHER FINANCING SOURCES       | 820,000          | 820,000          | 820,000          | 820,000          | 755,080              | (64,920)                                                     | -8%       |
| INTERGOVERNMENTAL             | 1,748,906        | 1,713,729        | 1,766,615        | 1,838,616        | 2,048,436            | 209,820                                                      | 11%       |
| OTHER                         | 249,465          | 128,574          | 328,962          | 200,971          | 182,101              | (18,870)                                                     | -9%       |
| OTHER TAXES                   | 491,673          | 564,237          | 531,892          | 568,627          | 531,892              | (36,735)                                                     | -6%       |
| PERMITS                       | 621,543          | 944,617          | 690,411          | 641,440          | 599,091              | (42,349)                                                     | -7%       |
| SPECIAL ASSESSMENTS           | 2,485            | 1,898            | 152              | -                | 133                  | 133                                                          | 0%        |
| FINES                         | 30,805           | 22,080           | 22,036           | 30,000           | 22,036               | (7,964)                                                      | -27%      |
| LICENSES                      | 75,675           | 80,128           | 86,463           | 81,400           | 71,891               | (9,509)                                                      | -12%      |
| <b>TOTAL REVENUES</b>         | <b>8,103,576</b> | <b>8,836,163</b> | <b>9,471,814</b> | <b>9,676,559</b> | <b>10,171,559</b>    | <b>495,000</b>                                               | <b>5%</b> |
| <b>EXPENDITURES</b>           |                  |                  |                  |                  |                      |                                                              |           |
| PERSONNEL                     | 4,531,930        | 4,842,653        | 5,459,900        | 6,072,790        | 6,566,016            | 493,226                                                      | 8%        |
| SUPPLIES                      | 396,733          | 470,844          | 462,542          | 500,160          | 500,105              | (55)                                                         | 0%        |
| CONTRACTURAL SERVICES         | 2,179,365        | 2,725,256        | 2,590,230        | 2,742,584        | 2,775,584            | 33,000                                                       | 1%        |
| CAPITAL                       | 30,378           | 61,592           | 107,184          | 115,560          | 153,870              | 38,310                                                       | 33%       |
| DEBT                          | -                | -                | -                | -                | -                    | -                                                            | 0%        |
| TRANSFERS                     | 141,000          | 91,000           | 150,903          | 245,465          | 175,984              | (69,481)                                                     | -28%      |
| <b>TOTAL EXPENDITURES</b>     | <b>7,279,406</b> | <b>8,191,344</b> | <b>8,770,759</b> | <b>9,676,559</b> | <b>10,171,559</b>    | <b>495,000</b>                                               | <b>5%</b> |
| <b>CHANGE IN NET POSITION</b> | <b>824,170</b>   | <b>644,819</b>   | <b>701,055</b>   | <b>-</b>         | <b>(0)</b>           |                                                              |           |



**CITY OF NORTH ST. PAUL, MINNESOTA**  
**GENERAL FUND - REVENUE**  
**REVENUES - LINE ITEM DETAILS**  
**2025 BUDGET**

| GENERAL LEDGER CODE                  |     |      |  | 2021 Actual      | 2022 Actual      | 2023 Actual      | 2024 Budget      | 2025 Proposed Budget |
|--------------------------------------|-----|------|--|------------------|------------------|------------------|------------------|----------------------|
| PD COMMUNITY SERVICES                | 1 R | 3605 |  | 0                | 450              | 0                | 0                | 0                    |
| ADMINISTRATION CHARGES               | 1 R | 3615 |  | 17,939           | 45,372           | 34,384           | 35,000           | 34,384               |
| SEARCHES                             | 1 R | 3616 |  | 5,130            | 4,320            | 2,760            | 5,000            | 2,760                |
| ABATEMENTS                           | 1 R | 3623 |  | 0                | 505              | 0                | 0                | 0                    |
| RECREATION - OUTSIDE PROGRAMS        | 1 R | 3643 |  | 1,650            | 10,000           | 90               | 7,500            | 90                   |
| TRIPLE CROWN BATTING - RENTAL        | 1 R | 3646 |  | 0                | 0                | 3,827            | 0                | 14,400               |
| PAWN SHOP TRANSACTION FEES           | 1 R | 3650 |  | 3,297            | 0                | 0                | 0                | 0                    |
| <b>TOTAL CHARGES FOR SERVICES</b>    |     |      |  | <b>28,016</b>    | <b>60,647</b>    | <b>41,061</b>    | <b>47,500</b>    | <b>51,634</b>        |
| DELINQUENT PROPERTY TAX              | 1 R | 3012 |  | 10,239           | -15,103          | 693              | -25,000          | -25,000              |
| PENALTY & INTEREST                   | 1 R | 3013 |  | 145              | -96              | -403             | 0                | 0                    |
| TAX INCR. EXCESS                     | 1 R | 3016 |  | 42,478           | 67,533           | 62,661           | 43,254           | 43,254               |
| <b>TOTAL AD VALOREM TAXES</b>        |     |      |  | <b>4,035,008</b> | <b>4,500,253</b> | <b>5,184,222</b> | <b>5,448,005</b> | <b>5,909,265</b>     |
| <b>TOTAL OTHER FINANCING SOURCES</b> |     |      |  | <b>820,000</b>   | <b>820,000</b>   | <b>820,000</b>   | <b>820,000</b>   | <b>755,080</b>       |
| STATE GRANTS                         | 1 R | 3522 |  | 29,075           | 5,270            | 33,294           | 0                | 0                    |
| STATE LGA                            | 1 R | 3523 |  | 1,381,596        | 1,289,147        | 1,292,516        | 1,466,430        | 1,466,430            |
| FIRE AID                             | 1 R | 3527 |  | 71,275           | 76,887           | 85,422           | 76,900           | 85,422               |
| COUNTY FIRE TRAINING REIMB.          | 1 R | 3534 |  | 1,375            | 4,410            | 3,080            | 5,500            | 3,080                |
| LIASON OFFICER                       | 1 R | 3536 |  | 79,691           | 84,744           | 112,350          | 110,036          | 110,036              |
| POLICE AID                           | 1 R | 3537 |  | 158,572          | 163,602          | 185,120          | 163,602          | 185,120              |
| OTHER GRANTS                         | 1 R | 3541 |  | 74               | 53,654           | 41,212           | 1,148            | 192,760              |
| ISD 622 COMMUNITY SCHOOL             | 1 R | 3543 |  | 27,248           | 20,038           | 8,033            | 0                | 0                    |
| PD TRAINING REIMB.                   | 1 R | 3544 |  | 0                | 15,977           | 5,588            | 15,000           | 5,588                |
| <b>TOTAL INTERGOVERNMENTAL</b>       |     |      |  | <b>1,748,906</b> | <b>1,713,729</b> | <b>1,766,615</b> | <b>1,838,616</b> | <b>2,048,436</b>     |
| MARKET VALUE ADJUSTMENT              | 1 R | 3800 |  | -34,390          | -101,648         | 57,853           | 0                | 0                    |
| INVESTMENT INCOME                    | 1 R | 3801 |  | 33,233           | 53,776           | 106,533          | 29,971           | 29,971               |
| DONATIONS                            | 1 R | 3803 |  | 1,000            | 0                | 0                | 0                | 0                    |
| SALE OF GOODS & PROPERTY             | 1 R | 3804 |  | 2,382            | 567              | 0                | 0                | 0                    |
| DONATIONS - PD                       | 1 R | 3807 |  | 3,300            | 3,315            | 600              | 0                | 0                    |
| CHARGES FOR SERVICES                 | 1 R | 3809 |  | 1,110            | 431              | 0                | 0                | 0                    |
| ANTENNA INCOME                       | 1 R | 3813 |  | 232,770          | 161,238          | 72,634           | 161,000          | 72,634               |
| INTEREST INCOME                      | 1 R | 3818 |  | 1,170            | 1,240            | 74,031           | 0                | 74,031               |
| REFUNDS & REIMBURSEMENTS             | 1 R | 3865 |  | 2,027            | 669              | 460              | 5,000            | 460                  |
| MISCELLEANEOUS REVENUE (NT)          | 1 R | 3899 |  | 6,853            | 8,981            | 16,846           | 5,000            | 5,000                |
| TAXABLE MISC. REVENUE                | 1 R | 3900 |  | 9                | 5                | 5                | 0                | 5                    |
| <b>TOTAL OTHER</b>                   |     |      |  | <b>249,465</b>   | <b>128,574</b>   | <b>328,962</b>   | <b>200,971</b>   | <b>182,101</b>       |
| ELECTRIC FRANCHISE                   | 1 R | 3019 |  | 277,684          | 285,311          | 286,388          | 288,000          | 286,388              |
| GAS FRANCHISE                        | 1 R | 3020 |  | 100,598          | 167,697          | 138,678          | 168,000          | 138,678              |
| COUNTY GRAVEL TAX                    | 1 R | 3032 |  | 1,190            | 748              | 653              | 627              | 653                  |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - REVENUE  
REVENUES - LINE ITEM DETAILS  
2025 BUDGET

| GENERAL LEDGER CODE              |     |      |  | 2021 Actual      | 2022 Actual      | 2023 Actual      | 2024 Budget      | 2025 Proposed Budget |
|----------------------------------|-----|------|--|------------------|------------------|------------------|------------------|----------------------|
| <b>TOTAL OTHER TAXES</b>         |     |      |  | <b>491,673</b>   | <b>564,237</b>   | <b>531,892</b>   | <b>568,627</b>   | <b>531,892</b>       |
| BUILDING PERMIT                  | 1 R | 3301 |  | 470,636          | 800,490          | 453,191          | 496,440          | 453,191              |
| ELECTRIC INSPECTION              | 1 R | 3302 |  | 24,556           | 27,106           | 46,040           | 27,500           | 27,500               |
| HEATING/AIR COND PERMIT          | 1 R | 3303 |  | 61,640           | 50,256           | 72,626           | 49,500           | 49,500               |
| PLUMBING PERMIT                  | 1 R | 3304 |  | 22,613           | 30,232           | 28,488           | 27,500           | 27,500               |
| ANIMAL LICENSE                   | 1 R | 3306 |  | 0                | 0                | 900              | 0                | 900                  |
| RENTAL FEE/INSPECTION            | 1 R | 3308 |  | 35,463           | 25,165           | 33,859           | 30,000           | 30,000               |
| RIGHT OF WAY PERMIT              | 1 R | 3310 |  | 3,020            | 4,920            | 8,250            | 4,000            | 4,000                |
| MISC PERMITS                     | 1 R | 3390 |  | 3,615            | 6,449            | 47,057           | 6,500            | 6,500                |
| <b>TOTAL PERMITS</b>             |     |      |  | <b>621,543</b>   | <b>944,617</b>   | <b>690,411</b>   | <b>641,440</b>   | <b>599,091</b>       |
| S/A CURRENT                      | 1 R | 3111 |  | 2,039            | 1,859            | 133              | 0                | 133                  |
| S/A DELINQUENT                   | 1 R | 3112 |  | 173              | 14               | 0                | 0                | 0                    |
| S/A INTEREST                     | 1 R | 3113 |  | 273              | 24               | 20               | 0                | 0                    |
| <b>TOTAL SPECIAL ASSESSMENTS</b> |     |      |  | <b>2,485</b>     | <b>1,898</b>     | <b>152</b>       | <b>-</b>         | <b>133</b>           |
| COURT FINES                      | 1 R | 3401 |  | 30,805           | 22,080           | 22,036           | 30,000           | 22,036               |
| <b>TOTAL FINES</b>               |     |      |  | <b>30,805</b>    | <b>22,080</b>    | <b>22,036</b>    | <b>30,000</b>    | <b>22,036</b>        |
| LIQUOR LICENSE                   | 1 R | 3201 |  | 37,725           | 44,583           | 56,573           | 42,000           | 42,000               |
| CIGARETTE LICENSE                | 1 R | 3203 |  | 2,400            | 2,400            | 2,100            | 2,400            | 2,100                |
| PAWN SHOP LICENSE                | 1 R | 3206 |  | 3,000            | 0                | 0                | 3,500            | 0                    |
| CONTRACTOR LICENSE               | 1 R | 3207 |  | 8,495            | 15,565           | 11,425           | 10,000           | 11,425               |
| GARBAGE LICENSE                  | 1 R | 3208 |  | 3,520            | 2,640            | 3,080            | 3,500            | 3,080                |
| <b>TOTAL LICENSES</b>            |     |      |  | <b>75,675</b>    | <b>80,128</b>    | <b>86,463</b>    | <b>81,400</b>    | <b>71,891</b>        |
| <b>TOTAL</b>                     |     |      |  | <b>8,103,576</b> | <b>8,836,163</b> | <b>9,471,814</b> | <b>9,676,559</b> | <b>10,171,559</b>    |



**CITY COUNCIL**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)     |      |        |      |      |      |
|------------------------------|------|--------|------|------|------|
| Position Title               | 2021 | 2022   | 2023 | 2024 | 2025 |
| Mayor                        | 1.00 | 1.00   | 1.00 | 1.00 | 1.00 |
| Council Member               | 4.00 | 4.00   | 4.00 | 4.00 | 4.00 |
| Cable Caster                 | 0.10 | -      | -    | -    | -    |
| Total FTE                    | 5.10 | 5.00   | 5.00 | 5.00 | 5.00 |
| Inc/(Dec) From Previous Year |      | (0.10) | -    | -    | -    |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - CITY COUNCIL  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2025 BUDGET

|                               | 2021 Actual     | 2022 Actual     | 2023 Actual     | 2024 Budget      | 2025 Proposed Budget | Variance from 2024 Budget to 2025 Budget Increase (Decrease) |            |
|-------------------------------|-----------------|-----------------|-----------------|------------------|----------------------|--------------------------------------------------------------|------------|
| <b>REVENUES</b>               |                 |                 |                 |                  |                      |                                                              |            |
| CHARGES FOR SERVICES          | -               | -               | -               | -                | -                    | -                                                            | 0%         |
| AD VALOREM TAXES              | -               | -               | -               | -                | -                    | -                                                            | 0%         |
| OTHER FINANCING SOURCES       | -               | -               | -               | -                | -                    | -                                                            | 0%         |
| INTERGOVERNMENTAL             | -               | -               | -               | -                | -                    | -                                                            | 0%         |
| OTHER                         | -               | -               | -               | -                | -                    | -                                                            | 0%         |
| OTHER TAXES                   | -               | -               | -               | -                | -                    | -                                                            | 0%         |
| PERMITS                       | -               | -               | -               | -                | -                    | -                                                            | 0%         |
| SPECIAL ASSESSMENTS           | -               | -               | -               | -                | -                    | -                                                            | 0%         |
| FINES                         | -               | -               | -               | -                | -                    | -                                                            | 0%         |
| LICENSES                      | -               | -               | -               | -                | -                    | -                                                            | 0%         |
| <b>TOTAL REVENUES</b>         | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>         | <b>-</b>             | <b>-</b>                                                     | <b>0%</b>  |
| <b>EXPENDITURES</b>           |                 |                 |                 |                  |                      |                                                              |            |
| PERSONNEL                     | 23,858          | 24,638          | 32,400          | 34,343           | 34,200               | (143)                                                        | 0%         |
| SUPPLIES                      | 199             | 356             | 453             | 350              | 350                  | -                                                            | 0%         |
| CONTRACTURAL SERVICES         | 66,230          | 45,899          | 57,651          | 90,186           | 84,303               | (5,883)                                                      | -7%        |
| CAPITAL                       | -               | -               | -               | -                | -                    | -                                                            | 0%         |
| DEBT                          | -               | -               | -               | -                | -                    | -                                                            | 0%         |
| TRANSFERS                     | -               | -               | -               | -                | -                    | -                                                            | 0%         |
| <b>TOTAL EXPENDITURES</b>     | <b>90,286</b>   | <b>70,893</b>   | <b>90,505</b>   | <b>124,879</b>   | <b>118,853</b>       | <b>(6,026)</b>                                               | <b>-5%</b> |
| <b>CHANGE IN NET POSITION</b> | <b>(90,286)</b> | <b>(70,893)</b> | <b>(90,505)</b> | <b>(124,879)</b> | <b>(118,853)</b>     |                                                              |            |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - CITY COUNCIL  
EXPENDITURES - LINE ITEM DETAILS  
2025 BUDGET

| GENERAL LEDGER CODE                    |   |    |      | 2021 Actual   | 2022 Actual   | 2023 Actual   | 2024 Budget    | 2025 Proposed Budget |
|----------------------------------------|---|----|------|---------------|---------------|---------------|----------------|----------------------|
| Part-Time Employees                    | 1 | 11 | 4020 | 21,267        | 22,000        | 29,700        | 29,700         | 29,700               |
| PERA Contribution                      | 1 | 11 | 4031 | 812           | 840           | 285           | 2,228          | 2,228                |
| FICA Contribution                      | 1 | 11 | 4032 | 1,319         | 1,364         | 1,841         | 1,841          | 1,841                |
| Medicare Contribution                  | 1 | 11 | 4033 | 308           | 319           | 431           | 431            | 431                  |
| Worker's Compensation Insurance        | 1 | 11 | 4050 | 152           | 115           | 143           | 143            | 0                    |
| <b>TOTAL PERSONNEL SERVICES</b>        |   |    |      | <b>23,858</b> | <b>24,638</b> | <b>32,400</b> | <b>34,343</b>  | <b>34,200</b>        |
| Office Supplies                        | 1 | 11 | 4110 | 199           | 356           | 453           | 350            | 350                  |
| <b>TOTAL SUPPLIES</b>                  |   |    |      | <b>199</b>    | <b>356</b>    | <b>453</b>    | <b>350</b>     | <b>350</b>           |
| General Contract/Consulting Services   | 1 | 11 | 4300 | 12,011        | 12,313        | 22,725        | 13,000         | 13,000               |
| Financial Services                     | 1 | 11 | 4301 | 3,305         | 0             | 0             | 0              | 0                    |
| Legal Services                         | 1 | 11 | 4302 | 18,372        | 6,092         | 2,766         | 10,000         | 10,000               |
| Engineering Services                   | 1 | 11 | 4304 | 0             | -2,290        | 0             | 0              | 0                    |
| Software & Technology Services         | 1 | 11 | 4305 | 338           | 983           | 0             | 1,000          | 500                  |
| Printing & Binding                     | 1 | 11 | 4340 | 786           | 1,676         | 2,042         | 1,750          | 1,750                |
| Dues & Subscriptions                   | 1 | 11 | 4360 | 11,332        | 3,170         | 3,000         | 10,000         | 5,000                |
| Training & Travel                      | 1 | 11 | 4370 | 449           | 3,990         | 4,204         | 4,000          | 4,000                |
| Advertising & Legal Notices            | 1 | 11 | 4390 | 0             | 145           | 0             | 2,000          | 1,000                |
| Fiber Service (IS Allocation)          | 1 | 11 | 4540 | 1,138         | 1,212         | 1,212         | 6,817          | 7,504                |
| Information Technology (IS Allocation) | 1 | 11 | 4580 | 18,500        | 18,538        | 21,653        | 38,619         | 40,799               |
| Awards & Indemnities                   | 1 | 11 | 4620 | 0             | 0             | 49            | 2,000          | 500                  |
| Miscellaneous                          | 1 | 11 | 4630 | 0             | 68            | 0             | 1,000          | 250                  |
| <b>TOTAL CONTRACTUAL SERVICES</b>      |   |    |      | <b>66,230</b> | <b>45,899</b> | <b>57,651</b> | <b>90,186</b>  | <b>84,303</b>        |
| <b>TOTAL CAPITAL</b>                   |   |    |      | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>       | <b>-</b>             |
| <b>TOTAL TRANSFERS</b>                 |   |    |      | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>       | <b>-</b>             |
| <b>TOTAL</b>                           |   |    |      | <b>90,286</b> | <b>70,893</b> | <b>90,505</b> | <b>124,879</b> | <b>118,853</b>       |



**ADMINISTRATION**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)        |      |      |      |      |      |
|---------------------------------|------|------|------|------|------|
| Position Title                  | 2021 | 2022 | 2023 | 2024 | 2025 |
| City Manager                    | 0.47 | 0.47 | 0.47 | 0.47 | 0.47 |
| Asst To City Mgr/HR Manager     | 0.65 | 0.65 | 0.65 | 0.65 | 0.65 |
| Strategic Operations Director   | -    | -    | -    | -    | -    |
| Community & Admin Svcs Director | -    | -    | -    | -    | -    |
| Community Relations Coordinator | -    | -    | -    | 0.85 | 1.00 |
| Electronic Documentation Tech   | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 |
| Total FTE                       | 1.52 | 1.52 | 1.52 | 2.37 | 2.52 |
| Inc/(Dec) From Previous Year    |      | -    | -    | 0.85 | 0.15 |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - ADMINISTRATION  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2025 BUDGET

|                         | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budget | 2025 Proposed Budget | Variance from 2024 Budget to 2025 Budget Increase (Decrease) |     |
|-------------------------|-------------|-------------|-------------|-------------|----------------------|--------------------------------------------------------------|-----|
| REVENUES                |             |             |             |             |                      |                                                              |     |
| CHARGES FOR SERVICES    | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| AD VALOREM TAXES        | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| OTHER FINANCING SOURCES | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| INTERGOVERNMENTAL       | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| OTHER                   | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| OTHER TAXES             | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| PERMITS                 | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| SPECIAL ASSESSMENTS     | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| FINES                   | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| LICENSES                | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| TOTAL REVENUES          | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| EXPENDITURES            |             |             |             |             |                      |                                                              |     |
| PERSONNEL               | 151,698     | 190,866     | 228,661     | 276,399     | 319,351              | 42,952                                                       | 16% |
| SUPPLIES                | 1,019       | 1,018       | 2,929       | 1,250       | 1,170                | (80)                                                         | -6% |
| CONTRACTURAL SERVICES   | 294,006     | 298,541     | 311,392     | 280,925     | 288,434              | 7,509                                                        | 3%  |
| CAPITAL                 | 205         | -           | 2,073       | -           | -                    | -                                                            | 0%  |
| DEBT                    | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| TRANSFERS               | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| TOTAL EXPENDITURES      | 446,928     | 490,425     | 545,054     | 558,574     | 608,955              | 50,381                                                       | 9%  |
| CHANGE IN NET POSITION  | (446,928)   | (490,425)   | (545,054)   | (558,574)   | (608,955)            |                                                              |     |



**CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - ADMINISTRATION  
EXPENDITURES - LINE ITEM DETAILS  
2025 BUDGET**

|                                        |           |                |                | 2025 Proposed  |                |                |
|----------------------------------------|-----------|----------------|----------------|----------------|----------------|----------------|
| GENERAL LEDGER CODE                    |           | 2021 Actual    | 2022 Actual    | 2023 Actual    | 2024 Budget    | Budget         |
| Full-Time Employees - Regular          | 1 12 4010 | 114,390        | 141,804        | 135,840        | 145,728        | 228,766        |
| Full-Time Employees - Overtime         | 1 12 4011 | 0              | 0              | 277            | 1,000          | 1,000          |
| Part-Time Employees                    | 1 12 4020 | 9,516          | 9,477          | 43,531         | 77,971         | 11,533         |
| Deferred Compensation                  | 1 12 4030 | 3,961          | 6,223          | 8,631          | 5,982          | 7,446          |
| PERA Contribution                      | 1 12 4031 | 6,641          | 10,168         | 13,473         | 16,852         | 18,097         |
| FICA Contribution                      | 1 12 4032 | 6,210          | 9,346          | 11,347         | 13,931         | 14,961         |
| Medicare Contribution                  | 1 12 4033 | 1,452          | 2,190          | 2,658          | 3,258          | 3,499          |
| Health Insurance                       | 1 12 4040 | 8,428          | 10,583         | 11,773         | 10,037         | 32,481         |
| Worker's Compensation Insurance        | 1 12 4050 | 1,101          | 1,075          | 1,130          | 1,640          | 1,568          |
| <b>TOTAL PERSONNEL SERVICES</b>        |           | <b>151,698</b> | <b>190,866</b> | <b>228,661</b> | <b>276,399</b> | <b>319,351</b> |
| Office Supplies                        | 1 12 4110 | 993            | 948            | 2,869          | 1,000          | 1,020          |
| Operating Supplies                     | 1 12 4120 | 26             | 70             | 60             | 250            | 150            |
| <b>TOTAL SUPPLIES</b>                  |           | <b>1,019</b>   | <b>1,018</b>   | <b>2,929</b>   | <b>1,250</b>   | <b>1,170</b>   |
| General Contract/Consulting Services   | 1 12 4300 | 83,265         | 74,179         | 61,209         | 70,000         | 71,500         |
| Financial Services                     | 1 12 4301 | 3,840          | 0              | 0              | 0              | 0              |
| Legal Services                         | 1 12 4302 | 72,510         | 67,229         | 82,577         | 75,000         | 76,500         |
| Software & Technology Services         | 1 12 4305 | 7,120          | 16,633         | 11,648         | 15,000         | 12,500         |
| General Service Fees                   | 1 12 4310 | 50             | 1,567          | 50             | 1,500          | 650            |
| Communications Devices                 | 1 12 4320 | 1,076          | 281            | 0              | 1,000          | 1,000          |
| Postage                                | 1 12 4330 | 496            | 1,013          | 320            | 1,200          | 750            |
| Printing & Binding                     | 1 12 4340 | 201            | 91             | 0              | 500            | 250            |
| Dues & Subscriptions                   | 1 12 4360 | 9,671          | 19,710         | 21,525         | 10,500         | 16,500         |
| Training & Travel                      | 1 12 4370 | 206            | 3,610          | 6,505          | 3,500          | 5,000          |
| Travel & Mileage                       | 1 12 4380 | 2,104          | 3,465          | 4,113          | 3,500          | 3,600          |
| Advertising & Legal Notices            | 1 12 4390 | 4,452          | 2,077          | 2,642          | 4,500          | 3,250          |
| General Liability Insurance            | 1 12 4400 | 27,581         | 29,374         | 29,374         | 32,311         | 36,700         |
| Property Insurance                     | 1 12 4410 | 35,512         | 37,820         | 37,820         | 41,602         | 39,550         |
| Fiber Service (IS Allocation)          | 1 12 4540 | 14,714         | 15,670         | 15,670         | 2,072          | 2,281          |
| Building Maintenance (IS Allocation)   | 1 12 4550 | 0              | 0              | 1,680          | 0              | 0              |
| Information Technology (IS Allocation) | 1 12 4580 | 28,500         | 22,816         | 26,650         | 11,740         | 12,403         |
| Awards & Indemnities                   | 1 12 4620 | 792            | 1,484          | 4,283          | 3,500          | 2,500          |
| Miscellaneous                          | 1 12 4630 | 1,917          | 1,521          | 5,327          | 3,500          | 3,500          |
| <b>TOTAL CONTRACTUAL SERVICES</b>      |           | <b>294,006</b> | <b>298,541</b> | <b>311,392</b> | <b>280,925</b> | <b>288,434</b> |
| Furniture & Fixtures                   | 1 12 4700 | 0              | 0              | 228            | 0              | 0              |
| Office Equipment                       | 1 12 4705 | 205            | 0              | 1,845          | 0              | 0              |
| <b>TOTAL CAPITAL</b>                   |           | <b>205</b>     | <b>-</b>       | <b>2,073</b>   | <b>-</b>       | <b>-</b>       |
| <b>TOTAL TRANSFERS</b>                 |           | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>TOTAL</b>                           |           | <b>446,928</b> | <b>490,425</b> | <b>545,054</b> | <b>558,574</b> | <b>608,955</b> |



**ELECTIONS**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)     |      |      |      |      |      |
|------------------------------|------|------|------|------|------|
| Position Title               | 2021 | 2022 | 2023 | 2024 | 2025 |
| NONE                         |      |      |      |      |      |
| Total FTE                    | -    | -    | -    | -    | -    |
| Inc/(Dec) From Previous Year |      | -    | -    | -    | -    |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - ELECTIONS  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2025 BUDGET

|                               | 2021 Actual     | 2022 Actual     | 2023 Actual     | 2024 Budget     | 2025 Proposed<br>Budget | Variance from 2024 Budget to<br>2025 Budget Increase<br>(Decrease) |             |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|-------------------------|--------------------------------------------------------------------|-------------|
| <b>REVENUES</b>               |                 |                 |                 |                 |                         |                                                                    |             |
| CHARGES FOR SERVICES          | -               | -               | -               | -               | -                       | -                                                                  | 0%          |
| AD VALOREM TAXES              | -               | -               | -               | -               | -                       | -                                                                  | 0%          |
| OTHER FINANCING SOURCES       | -               | -               | -               | -               | -                       | -                                                                  | 0%          |
| INTERGOVERNMENTAL             | -               | -               | -               | -               | -                       | -                                                                  | 0%          |
| OTHER                         | -               | -               | -               | -               | -                       | -                                                                  | 0%          |
| OTHER TAXES                   | -               | -               | -               | -               | -                       | -                                                                  | 0%          |
| PERMITS                       | -               | -               | -               | -               | -                       | -                                                                  | 0%          |
| SPECIAL ASSESSMENTS           | -               | -               | -               | -               | -                       | -                                                                  | 0%          |
| FINES                         | -               | -               | -               | -               | -                       | -                                                                  | 0%          |
| LICENSES                      | -               | -               | -               | -               | -                       | -                                                                  | 0%          |
| <b>TOTAL REVENUES</b>         | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>                | <b>-</b>                                                           | <b>0%</b>   |
| <b>EXPENDITURES</b>           |                 |                 |                 |                 |                         |                                                                    |             |
| PERSONNEL                     | -               | -               | -               | -               | -                       | -                                                                  | 0%          |
| SUPPLIES                      | -               | -               | -               | -               | -                       | -                                                                  | 0%          |
| CONTRACTURAL SERVICES         | 35,408          | 37,427          | 35,401          | 45,000          | 40,000                  | (5,000)                                                            | -11%        |
| CAPITAL                       | -               | -               | -               | -               | -                       | -                                                                  | 0%          |
| DEBT                          | -               | -               | -               | -               | -                       | -                                                                  | 0%          |
| TRANSFERS                     | -               | -               | -               | -               | -                       | -                                                                  | 0%          |
| <b>TOTAL EXPENDITURES</b>     | <b>35,408</b>   | <b>37,427</b>   | <b>35,401</b>   | <b>45,000</b>   | <b>40,000</b>           | <b>(5,000)</b>                                                     | <b>-11%</b> |
| <b>CHANGE IN NET POSITION</b> | <b>(35,408)</b> | <b>(37,427)</b> | <b>(35,401)</b> | <b>(45,000)</b> | <b>(40,000)</b>         |                                                                    |             |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - ELECTIONS  
EXPENDITURES - LINE ITEM DETAILS  
2025 BUDGET

| GENERAL LEDGER CODE                  |   |    |      | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budget | 2025 Proposed Budget |
|--------------------------------------|---|----|------|-------------|-------------|-------------|-------------|----------------------|
| TOTAL PERSONNEL SERVICES             |   |    |      | -           | -           | -           | -           | -                    |
| TOTAL SUPPLIES                       |   |    |      | -           | -           | -           | -           | -                    |
| General Contract/Consulting Services | 1 | 14 | 4300 | 35,408      | 37,427      | 35,319      | 45,000      | 40,000               |
| Advertising & Legal Notices          | 1 | 14 | 4390 | 0           | 0           | 82          | 0           | 0                    |
| TOTAL CONTRACTUAL SERVICES           |   |    |      | 35,408      | 37,427      | 35,401      | 45,000      | 40,000               |
| TOTAL CAPITAL                        |   |    |      | -           | -           | -           | -           | -                    |
| TOTAL TRANSFERS                      |   |    |      | -           | -           | -           | -           | -                    |
| TOTAL                                |   |    |      | 35,408      | 37,427      | 35,401      | 45,000      | 40,000               |



**FINANCE**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)       |      |      |      |      |        |
|--------------------------------|------|------|------|------|--------|
| Position Title                 | 2021 | 2022 | 2023 | 2024 | 2025   |
| Finance Director               | 0.75 | 0.75 | 0.75 | 0.75 | 0.75   |
| Accountant/Finance Coordinator | 0.75 | 0.75 | 1.50 | 1.50 | 0.75   |
| Accounting Technician          | 0.75 | 0.75 | 0.75 | 0.75 | 0.75   |
| Total FTE                      | 2.25 | 2.25 | 3.00 | 3.00 | 2.25   |
| Inc/(Dec) From Previous Year   |      | -    | 0.75 | -    | (0.75) |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - FINANCE  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2025 BUDGET

|                         | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budget | 2025 Proposed Budget | Variance from 2024 Budget to 2025 Budget Increase (Decrease) |      |
|-------------------------|-------------|-------------|-------------|-------------|----------------------|--------------------------------------------------------------|------|
| REVENUES                |             |             |             |             |                      |                                                              |      |
| CHARGES FOR SERVICES    | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| AD VALOREM TAXES        | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| OTHER FINANCING SOURCES | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| INTERGOVERNMENTAL       | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| OTHER                   | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| OTHER TAXES             | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| PERMITS                 | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| SPECIAL ASSESSMENTS     | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| FINES                   | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| LICENSES                | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| TOTAL REVENUES          | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| EXPENDITURES            |             |             |             |             |                      |                                                              |      |
| PERSONNEL               | 269,825     | 242,634     | 364,385     | 390,443     | 300,535              | (89,908)                                                     | -23% |
| SUPPLIES                | 674         | 3,022       | 1,279       | 2,000       | 1,750                | (250)                                                        | -13% |
| CONTRACTURAL SERVICES   | 48,598      | 52,322      | 62,396      | 61,668      | 65,302               | 3,634                                                        | 6%   |
| CAPITAL                 | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| DEBT                    | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| TRANSFERS               | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| TOTAL EXPENDITURES      | 319,097     | 297,978     | 428,060     | 454,111     | 367,587              | (86,524)                                                     | -19% |
| CHANGE IN NET POSITION  | (319,097)   | (297,978)   | (428,060)   | (454,111)   | (367,587)            |                                                              |      |



**CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - FINANCE  
EXPENDITURES - LINE ITEM DETAILS  
2025 BUDGET**

| GENERAL LEDGER CODE                    |           | 2021 Actual    | 2022 Actual    | 2023 Actual    | 2024 Budget    | 2025 Proposed  |
|----------------------------------------|-----------|----------------|----------------|----------------|----------------|----------------|
|                                        |           |                |                |                |                | Budget         |
| Full-Time Employees - Regular          | 1 16 4010 | 216,049        | 189,987        | 280,568        | 307,542        | 237,477        |
| Full-Time Employees - Overtime         | 1 16 4011 | 0              | 0              | 0              | 500            | 500            |
| Deferred Compensation                  | 1 16 4030 | 6,699          | 8,505          | 10,395         | 11,804         | 8,669          |
| PERA Contribution                      | 1 16 4031 | 14,922         | 13,947         | 21,043         | 23,103         | 17,848         |
| FICA Contribution                      | 1 16 4032 | 14,337         | 12,507         | 18,207         | 19,099         | 14,755         |
| Medicare Contribution                  | 1 16 4033 | 3,353          | 2,938          | 4,258          | 4,467          | 3,451          |
| Health Insurance                       | 1 16 4040 | 12,825         | 12,985         | 27,833         | 21,679         | 16,288         |
| Worker's Compensation Insurance        | 1 16 4050 | 1,641          | 1,765          | 2,082          | 2,249          | 1,547          |
| <b>TOTAL PERSONNEL SERVICES</b>        |           | <b>269,825</b> | <b>242,634</b> | <b>364,385</b> | <b>390,443</b> | <b>300,535</b> |
| Office Supplies                        | 1 16 4110 | 332            | 3,022          | 1,279          | 2,000          | 1,750          |
| Operating Supplies                     | 1 16 4120 | 342            | 0              | 0              | 0              | 0              |
| <b>TOTAL SUPPLIES</b>                  |           | <b>674</b>     | <b>3,022</b>   | <b>1,279</b>   | <b>2,000</b>   | <b>1,750</b>   |
| General Contract/Consulting Services   | 1 16 4300 | 5,460          | 337            | 1,899          | 1,500          | 1,750          |
| Financial Services                     | 1 16 4301 | 15,070         | 19,701         | 19,706         | 19,250         | 19,500         |
| Legal Services                         | 1 16 4302 | 870            | 0              | 0              | 500            | 250            |
| Software & Technology Services         | 1 16 4305 | 0              | 1,958          | 0              | 4,100          | 2,000          |
| General Service Fees                   | 1 16 4310 | 0              | 295            | 0              | 500            | 250            |
| Communications Devices                 | 1 16 4320 | 257            | 264            | 0              | 500            | 250            |
| Postage                                | 1 16 4330 | 1,357          | 1,468          | 1,594          | 2,000          | 1,750          |
| Printing & Binding                     | 1 16 4340 | 1,100          | 2,643          | 1,308          | 2,500          | 2,000          |
| Dues & Subscriptions                   | 1 16 4360 | 365            | 225            | 330            | 400            | 400            |
| Training & Travel                      | 1 16 4370 | 0              | 0              | 10,752         | 3,000          | 8,000          |
| Advertising & Legal Notices            | 1 16 4390 | 135            | 2,987          | 156            | 1,000          | 1,000          |
| Fiber Service (IS Allocation)          | 1 16 4540 | 587            | 625            | 625            | 3,408          | 3,752          |
| General Rentals                        | 1 16 4575 | 2,809          | 2,915          | 2,093          | 3,200          | 3,000          |
| Information Technology (IS Allocation) | 1 16 4580 | 19,500         | 18,823         | 21,986         | 19,310         | 20,400         |
| Miscellaneous                          | 1 16 4630 | 1,087          | 82             | 1,947          | 500            | 1,000          |
| <b>TOTAL CONTRACTUAL SERVICES</b>      |           | <b>48,598</b>  | <b>52,322</b>  | <b>62,396</b>  | <b>61,668</b>  | <b>65,302</b>  |
| <b>TOTAL CAPITAL</b>                   |           | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>TOTAL TRANSFERS</b>                 |           | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>TOTAL</b>                           |           | <b>319,097</b> | <b>297,978</b> | <b>428,060</b> | <b>454,111</b> | <b>367,587</b> |



**COMMUNITY DEVELOPMENT**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)       |      |        |      |      |      |
|--------------------------------|------|--------|------|------|------|
| Position Title                 | 2021 | 2022   | 2023 | 2024 | 2025 |
| Community & Admin Svs Director | -    | -      | -    | -    | -    |
| Community Development Director | -    | -      | 0.20 | 0.20 | 0.45 |
| Administrative Assistant       | 2.35 | 2.20   | 2.20 | 2.20 | 2.20 |
| Total FTE                      | 2.35 | 2.20   | 2.40 | 2.40 | 2.65 |
| Inc/(Dec) From Previous Year   |      | (0.15) | 0.20 | -    | 0.25 |



CITY OF NORTH ST. PAUL, MINNESOTA  
 GENERAL FUND - COMMUNITY DEVELOPMENT  
 SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
 2025 BUDGET

|                         |             |             |             |             | Variance from 2024 Budget to |                                 |      |
|-------------------------|-------------|-------------|-------------|-------------|------------------------------|---------------------------------|------|
|                         | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budget | 2025 Proposed Budget         | 2025 Budget Increase (Decrease) |      |
| REVENUES                |             |             |             |             |                              |                                 |      |
| CHARGES FOR SERVICES    | -           | -           | -           | -           | -                            | -                               | 0%   |
| AD VALOREM TAXES        | -           | -           | -           | -           | -                            | -                               | 0%   |
| OTHER FINANCING SOURCES | -           | -           | -           | -           | -                            | -                               | 0%   |
| INTERGOVERNMENTAL       | -           | -           | -           | -           | -                            | -                               | 0%   |
| OTHER                   | -           | -           | -           | -           | -                            | -                               | 0%   |
| OTHER TAXES             | -           | -           | -           | -           | -                            | -                               | 0%   |
| PERMITS                 | -           | -           | -           | -           | -                            | -                               | 0%   |
| SPECIAL ASSESSMENTS     | -           | -           | -           | -           | -                            | -                               | 0%   |
| FINES                   | -           | -           | -           | -           | -                            | -                               | 0%   |
| LICENSES                | -           | -           | -           | -           | -                            | -                               | 0%   |
| TOTAL REVENUES          | -           | -           | -           | -           | -                            | -                               | 0%   |
| EXPENDITURES            |             |             |             |             |                              |                                 |      |
| PERSONNEL               | 162,031     | 188,650     | 211,119     | 230,675     | 265,023                      | 34,348                          | 15%  |
| SUPPLIES                | 3,193       | 4,083       | 1,563       | 4,000       | 3,225                        | (775)                           | -19% |
| CONTRACTURAL SERVICES   | 112,307     | 108,685     | 82,027      | 81,209      | 96,111                       | 14,902                          | 18%  |
| CAPITAL                 | 205         | 207         | -           | -           | 60,000                       | 60,000                          | 0%   |
| DEBT                    | -           | -           | -           | -           | -                            | -                               | 0%   |
| TRANSFERS               | -           | -           | -           | -           | -                            | -                               | 0%   |
| TOTAL EXPENDITURES      | 277,736     | 301,625     | 294,709     | 315,884     | 424,359                      | 108,475                         | 34%  |
| CHANGE IN NET POSITION  | (277,736)   | (301,625)   | (294,709)   | (315,884)   | (424,359)                    |                                 |      |



**CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - COMMUNITY DEVELOPMENT  
EXPENDITURES - LINE ITEM DETAILS  
2025 BUDGET**

| GENERAL LEDGER CODE                    |           | 2021 Actual    | 2022 Actual    | 2023 Actual    | 2024 Budget    | 2025 Proposed  |
|----------------------------------------|-----------|----------------|----------------|----------------|----------------|----------------|
|                                        |           |                |                |                |                | Budget         |
| Full-Time Employees - Regular          | 1 19 4010 | 88,067         | 138,950        | 159,609        | 175,865        | 201,106        |
| Full-Time Employees - Overtime         | 1 19 4011 | 1,269          | 1,174          | 185            | 1,750          | 1,750          |
| Part-Time Employees                    | 1 19 4020 | 32,855         | 0              | 0              | 0              | 0              |
| Deferred Compensation                  | 1 19 4030 | 3,727          | 5,177          | 5,039          | 6,399          | 7,122          |
| PERA Contribution                      | 1 19 4031 | 9,164          | 10,119         | 11,984         | 13,308         | 15,201         |
| FICA Contribution                      | 1 19 4032 | 7,399          | 8,897          | 10,446         | 11,001         | 12,566         |
| Medicare Contribution                  | 1 19 4033 | 1,730          | 2,081          | 2,443          | 2,573          | 2,939          |
| Health Insurance                       | 1 19 4040 | 16,803         | 21,338         | 20,150         | 18,484         | 23,022         |
| Worker's Compensation Insurance        | 1 19 4050 | 1,017          | 914            | 1,264          | 1,295          | 1,317          |
| <b>TOTAL PERSONNEL SERVICES</b>        |           | <b>162,031</b> | <b>188,650</b> | <b>211,119</b> | <b>230,675</b> | <b>265,023</b> |
| Office Supplies                        | 1 19 4110 | 3,098          | 3,864          | 1,204          | 3,800          | 3,000          |
| Operating Supplies                     | 1 19 4120 | 95             | 219            | 359            | 200            | 225            |
| <b>TOTAL SUPPLIES</b>                  |           | <b>3,193</b>   | <b>4,083</b>   | <b>1,563</b>   | <b>4,000</b>   | <b>3,225</b>   |
| General Contract/Consulting Services   | 1 19 4300 | 4,905          | 3,298          | 14,854         | 7,500          | 7,725          |
| Legal Services                         | 1 19 4302 | 3,764          | 5,721          | 15,753         | 12,000         | 11,000         |
| Planning Services                      | 1 19 4303 | 62,249         | 67,085         | 13,124         | 10,000         | 25,000         |
| Engineering Services                   | 1 19 4304 | 11,776         | 3,185          | 3,209          | 10,000         | 7,500          |
| Software & Technology Services         | 1 19 4305 | 1,994          | 3,585          | 3,484          | 3,100          | 3,100          |
| General Service Fees                   | 1 19 4310 | 73             | 0              | 0              | 0              | 0              |
| Communications Devices                 | 1 19 4320 | 244            | 350            | 0              | 300            | 700            |
| Postage                                | 1 19 4330 | 28             | 8              | 841            | 1,000          | 1,000          |
| Printing & Binding                     | 1 19 4340 | 70             | 65             | 320            | 100            | 200            |
| Dues & Subscriptions                   | 1 19 4360 | 265            | 913            | 865            | 700            | 800            |
| Training & Travel                      | 1 19 4370 | 0              | 0              | 2,114          | 4,500          | 8,000          |
| Advertising & Legal Notices            | 1 19 4390 | 179            | 43             | 414            | 200            | 250            |
| Fiber Service (IS Allocation)          | 1 19 4540 | 1,017          | 1,083          | 1,083          | 3,272          | 3,602          |
| General Rentals                        | 1 19 4575 | 8,245          | 7,154          | 6,715          | 10,000         | 7,500          |
| Information Technology (IS Allocation) | 1 19 4580 | 17,500         | 16,161         | 18,876         | 18,537         | 19,584         |
| Miscellaneous                          | 1 19 4630 | 0              | 36             | 375            | 0              | 150            |
| <b>TOTAL CONTRACTUAL SERVICES</b>      |           | <b>112,307</b> | <b>108,685</b> | <b>82,027</b>  | <b>81,209</b>  | <b>96,111</b>  |
| Office Equipment                       | 1 19 4705 | 205            | 207            | 0              | 0              | 0              |
| Improvements Other Than Buildings      | 1 19 4750 | 0              | 0              | 0              | 0              | 60,000         |
| <b>TOTAL CAPITAL</b>                   |           | <b>205</b>     | <b>207</b>     | <b>-</b>       | <b>-</b>       | <b>60,000</b>  |
| <b>TOTAL TRANSFERS</b>                 |           | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>TOTAL</b>                           |           | <b>277,736</b> | <b>301,625</b> | <b>294,709</b> | <b>315,884</b> | <b>424,359</b> |



**POLICE**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)     |       |       |       |       |       |
|------------------------------|-------|-------|-------|-------|-------|
| Position Title               | 2021  | 2022  | 2023  | 2024  | 2025  |
| Police Chief                 | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  |
| Police Captain               | -     | -     | -     | -     | -     |
| Police Sergeant              | 3.00  | 4.00  | 4.00  | 4.00  | 5.00  |
| Police Officer               | 13.00 | 13.00 | 14.00 | 15.00 | 15.00 |
| Police Admin / Records       | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  |
| Community Service Officer    | 0.80  | 1.50  | 1.50  | 0.75  | 0.75  |
| Total FTE                    | 19.80 | 21.50 | 22.50 | 22.75 | 23.75 |
| Inc/(Dec) From Previous Year |       | 1.70  | 1.00  | 0.25  | 1.00  |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - POLICE  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2025 BUDGET

|                         |             |             |             |             | 2025 Proposed | Variance from 2024 Budget to       |      |
|-------------------------|-------------|-------------|-------------|-------------|---------------|------------------------------------|------|
|                         | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budget | Budget        | 2025 Budget Increase<br>(Decrease) |      |
| REVENUES                |             |             |             |             |               |                                    |      |
| CHARGES FOR SERVICES    | -           | -           | -           | -           | -             | -                                  | 0%   |
| AD VALOREM TAXES        | -           | -           | -           | -           | -             | -                                  | 0%   |
| OTHER FINANCING SOURCES | -           | -           | -           | -           | -             | -                                  | 0%   |
| INTERGOVERNMENTAL       | -           | -           | -           | -           | -             | -                                  | 0%   |
| OTHER                   | -           | -           | -           | -           | -             | -                                  | 0%   |
| OTHER TAXES             | -           | -           | -           | -           | -             | -                                  | 0%   |
| PERMITS                 | -           | -           | -           | -           | -             | -                                  | 0%   |
| SPECIAL ASSESSMENTS     | -           | -           | -           | -           | -             | -                                  | 0%   |
| FINES                   | -           | -           | -           | -           | -             | -                                  | 0%   |
| LICENSES                | -           | -           | -           | -           | -             | -                                  | 0%   |
| TOTAL REVENUES          | -           | -           | -           | -           | -             | -                                  | 0%   |
| EXPENDITURES            |             |             |             |             |               |                                    |      |
| PERSONNEL               | 2,566,252   | 2,746,498   | 3,015,266   | 3,291,300   | 3,638,118     | 346,818                            | 11%  |
| SUPPLIES                | 97,983      | 156,308     | 127,285     | 127,000     | 146,000       | 19,000                             | 15%  |
| CONTRACTURAL SERVICES   | 547,550     | 586,477     | 644,784     | 659,062     | 726,732       | 67,670                             | 10%  |
| CAPITAL                 | 5,604       | -           | 1,012       | 13,000      | 5,000         | (8,000)                            | -62% |
| DEBT                    | -           | -           | -           | -           | -             | -                                  | 0%   |
| TRANSFERS               | -           | -           | -           | -           | -             | -                                  | 0%   |
| TOTAL EXPENDITURES      | 3,217,390   | 3,489,283   | 3,788,348   | 4,090,362   | 4,515,850     | 425,488                            | 10%  |
| CHANGE IN NET POSITION  | (3,217,390) | (3,489,283) | (3,788,348) | (4,090,362) | (4,515,850)   |                                    |      |



**CITY OF NORTH ST. PAUL, MINNESOTA**  
**GENERAL FUND - POLICE**  
**EXPENDITURES - LINE ITEM DETAILS**  
**2025 BUDGET**

| GENERAL LEDGER CODE                    |   |    |      | 2021 Actual      | 2022 Actual      | 2023 Actual      | 2024 Budget      | 2025 Proposed Budget |
|----------------------------------------|---|----|------|------------------|------------------|------------------|------------------|----------------------|
| Full-Time Employees - Regular          | 1 | 21 | 4010 | 1,693,251        | 1,806,156        | 1,955,118        | 2,211,316        | 2,387,350            |
| Full-Time Employees - Overtime         | 1 | 21 | 4011 | 191,652          | 180,517          | 131,681          | 90,000           | 95,000               |
| Part-Time Employees                    | 1 | 21 | 4020 | 24,248           | 10,429           | 40,443           | 36,941           | 40,040               |
| Deferred Compensation                  | 1 | 21 | 4030 | 42,841           | 44,283           | 44,628           | 54,387           | 55,916               |
| PERA Contribution                      | 1 | 21 | 4031 | 294,552          | 336,661          | 352,669          | 389,825          | 421,370              |
| FICA Contribution                      | 1 | 21 | 4032 | 14,998           | 12,644           | 12,688           | 12,056           | 12,563               |
| Medicare Contribution                  | 1 | 21 | 4033 | 26,191           | 29,225           | 30,606           | 33,560           | 36,212               |
| Educational Assistance Contribution    | 1 | 21 | 4037 | 0                | 0                | 0                | 15,000           | 0                    |
| Health Insurance                       | 1 | 21 | 4040 | 189,590          | 221,987          | 333,000          | 323,041          | 390,852              |
| Worker's Compensation Insurance        | 1 | 21 | 4050 | 88,928           | 104,597          | 113,900          | 125,174          | 198,815              |
| Unemployment Claims                    | 1 | 21 | 4060 | 0                | 0                | 532              | 0                | 0                    |
| <b>TOTAL PERSONNEL SERVICES</b>        |   |    |      | <b>2,566,252</b> | <b>2,746,498</b> | <b>3,015,266</b> | <b>3,291,300</b> | <b>3,638,118</b>     |
| Office Supplies                        | 1 | 21 | 4110 | 10,485           | 2,719            | 4,705            | 7,000            | 8,000                |
| Operating Supplies                     | 1 | 21 | 4120 | 14,848           | 57,156           | 29,422           | 30,000           | 27,500               |
| Firearms Training Supplies             | 1 | 21 | 4150 | 3,529            | 6,470            | 5,155            | 10,000           | 7,500                |
| Motor Fuels                            | 1 | 21 | 4210 | 24,941           | 36,420           | 35,775           | 40,000           | 38,000               |
| Uniforms                               | 1 | 21 | 4240 | 44,181           | 53,543           | 52,228           | 40,000           | 65,000               |
| <b>TOTAL SUPPLIES</b>                  |   |    |      | <b>97,983</b>    | <b>156,308</b>   | <b>127,285</b>   | <b>127,000</b>   | <b>146,000</b>       |
| General Contract/Consulting Services   | 1 | 21 | 4300 | 57,168           | 71,371           | 84,070           | 90,000           | 90,000               |
| Legal Services                         | 1 | 21 | 4302 | 92,037           | 99,791           | 105,926          | 100,000          | 107,500              |
| Software & Technology Services         | 1 | 21 | 4305 | 28,761           | 32,360           | 40,208           | 36,000           | 36,000               |
| General Service Fees                   | 1 | 21 | 4310 | 5,785            | 11,616           | 16,235           | 12,000           | 12,000               |
| Animal Shelter Boarding Fees           | 1 | 21 | 4312 | 320              | 796              | 1,359            | 1,000            | 1,000                |
| Personnel Testing                      | 1 | 21 | 4315 | 7,021            | 5,091            | 8,055            | 6,000            | 15,000               |
| Communications Devices                 | 1 | 21 | 4320 | 16,668           | 12,701           | 8,898            | 14,000           | 10,000               |
| Postage                                | 1 | 21 | 4330 | 282              | 219              | 302              | 300              | 300                  |
| Printing & Binding                     | 1 | 21 | 4340 | 2,982            | 2,164            | 1,394            | 3,000            | 2,000                |
| Dues & Subscriptions                   | 1 | 21 | 4360 | 7,578            | 9,001            | 1,643            | 10,000           | 7,500                |
| Training & Travel                      | 1 | 21 | 4370 | 13,323           | 16,100           | 17,732           | 20,000           | 30,000               |
| Advertising & Legal Notices            | 1 | 21 | 4390 | 0                | 0                | 0                | 3,000            | 2,000                |
| Automotive Insurance                   | 1 | 21 | 4420 | 16,817           | 17,911           | 17,911           | 19,702           | 22,000               |
| Repair/Maintenance - Equipment         | 1 | 21 | 4520 | 0                | 0                | 682              | 0                | 0                    |
| Repair/Maintenance - Vehicle           | 1 | 21 | 4530 | 10,525           | 31,681           | 37,261           | 0                | 40,000               |
| Fiber Service (IS Allocation)          | 1 | 21 | 4540 | 4,692            | 4,998            | 4,998            | 29,995           | 33,019               |
| Equipment Rental (IS Allocation)       | 1 | 21 | 4570 | 130,350          | 135,350          | 135,350          | 118,642          | 123,397              |
| General Rentals                        | 1 | 21 | 4575 | 2,715            | 2,158            | 2,808            | 3,500            | 3,500                |
| Information Technology (IS Allocation) | 1 | 21 | 4580 | 134,500          | 124,727          | 145,684          | 169,923          | 179,516              |
| Contracted Repair & Maintenance        | 1 | 21 | 4600 | 15,007           | 1,922            | 325              | 20,000           | 10,000               |
| Miscellaneous                          | 1 | 21 | 4630 | 1,019            | 6,520            | 13,943           | 2,000            | 2,000                |
| <b>TOTAL CONTRACTUAL SERVICES</b>      |   |    |      | <b>547,550</b>   | <b>586,477</b>   | <b>644,784</b>   | <b>659,062</b>   | <b>726,732</b>       |
| Office Equipment                       | 1 | 21 | 4705 | 3,607            | 0                | 887              | 5,000            | 3,000                |
| Field Equipment                        | 1 | 21 | 4710 | 424              | 0                | 125              | 8,000            | 2,000                |
| Vehicles                               | 1 | 21 | 4720 | 1,573            | 0                | 0                | 0                | 0                    |
| <b>TOTAL CAPITAL</b>                   |   |    |      | <b>5,604</b>     | <b>-</b>         | <b>1,012</b>     | <b>13,000</b>    | <b>5,000</b>         |

|                 |           |           |           |           |           |
|-----------------|-----------|-----------|-----------|-----------|-----------|
| TOTAL TRANSFERS | -         | -         | -         | -         | -         |
| TOTAL           | 3,217,390 | 3,489,283 | 3,788,348 | 4,090,362 | 4,515,850 |



**FIRE & CODE ENFORCEMENT**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)                         |       |       |       |        |       |
|--------------------------------------------------|-------|-------|-------|--------|-------|
| Position Title                                   | 2021  | 2022  | 2023  | 2024   | 2025  |
| Fire Chief                                       | 1.00  | 1.00  | 1.00  | 1.00   | 1.00  |
| Deputy Fire Chief                                | -     | -     | -     | -      | -     |
| Fire Inspector                                   | 1.00  | 1.00  | 2.00  | 2.00   | 2.00  |
| FT Inspection/Code Compliance                    | -     | -     | -     | 1.00   | 1.00  |
| PT Inspection/Code Compliance                    | 1.50  | 1.50  | 1.50  | -      | -     |
| On Call PT Fire Fighters (Not included in total) | 40.00 | 40.00 | 40.00 | 40.00  | 40.00 |
| Total FTE                                        | 3.50  | 3.50  | 4.50  | 4.00   | 4.00  |
| Inc/(Dec) From Previous Year                     |       | -     | 1.00  | (0.50) | -     |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - FIRE & CODE ENFORCEMENT DEPARTMENT  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2025 BUDGET

|                         |             |             |             |             | 2025 Proposed | Variance from 2024 Budget to |     |
|-------------------------|-------------|-------------|-------------|-------------|---------------|------------------------------|-----|
|                         | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budget | Budget        | 2025 Budget Increase         |     |
|                         |             |             |             |             |               | (Decrease)                   |     |
| REVENUES                |             |             |             |             |               |                              |     |
| CHARGES FOR SERVICES    | -           | -           | -           | -           | -             | -                            | 0%  |
| AD VALOREM TAXES        | -           | -           | -           | -           | -             | -                            | 0%  |
| OTHER FINANCING SOURCES | -           | -           | -           | -           | -             | -                            | 0%  |
| INTERGOVERNMENTAL       | -           | -           | -           | -           | -             | -                            | 0%  |
| OTHER                   | -           | -           | -           | -           | -             | -                            | 0%  |
| OTHER TAXES             | -           | -           | -           | -           | -             | -                            | 0%  |
| PERMITS                 | -           | -           | -           | -           | -             | -                            | 0%  |
| SPECIAL ASSESSMENTS     | -           | -           | -           | -           | -             | -                            | 0%  |
| FINES                   | -           | -           | -           | -           | -             | -                            | 0%  |
| LICENSES                | -           | -           | -           | -           | -             | -                            | 0%  |
| TOTAL REVENUES          | -           | -           | -           | -           | -             | -                            | 0%  |
| EXPENDITURES            |             |             |             |             |               |                              |     |
| PERSONNEL               | 570,766     | 594,792     | 716,468     | 831,556     | 919,342       | 87,786                       | 11% |
| SUPPLIES                | 58,748      | 48,696      | 71,706      | 64,600      | 64,850        | 250                          | 0%  |
| CONTRACTURAL SERVICES   | 282,493     | 308,271     | 319,540     | 422,003     | 432,171       | 10,168                       | 2%  |
| CAPITAL                 | 205         | -           | -           | -           | -             | -                            | 0%  |
| DEBT                    | -           | -           | -           | -           | -             | -                            | 0%  |
| TRANSFERS               | 91,000      | 91,000      | 91,000      | 91,000      | 94,500        | 3,500                        | 4%  |
| TOTAL EXPENDITURES      | 1,003,212   | 1,042,759   | 1,198,713   | 1,409,159   | 1,510,863     | 101,704                      | 7%  |
| CHANGE IN NET POSITION  | (1,003,212) | (1,042,759) | (1,198,713) | (1,409,159) | (1,510,863)   |                              |     |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - FIRE & CODE ENFORCEMENT DEPARTMENT  
EXPENDITURES - LINE ITEM DETAILS  
2025 BUDGET

|                                        |           |             |             | 2025 Proposed |             |         |
|----------------------------------------|-----------|-------------|-------------|---------------|-------------|---------|
| GENERAL LEDGER CODE                    |           | 2021 Actual | 2022 Actual | 2023 Actual   | 2024 Budget | Budget  |
| Full-Time Employees - Regular          | 1 26 4010 | 174,925     | 189,716     | 271,448       | 347,563     | 394,965 |
| Full-Time Employees - Overtime         | 1 26 4011 | 11,289      | 8,338       | 15,436        | 15,000      | 15,000  |
| Part-Time Employees                    | 1 26 4020 | 254,135     | 254,764     | 244,094       | 257,050     | 270,000 |
| Deferred Compensation                  | 1 26 4030 | 6,577       | 6,751       | 9,608         | 12,828      | 13,600  |
| PERA Contribution                      | 1 26 4031 | 34,011      | 36,273      | 50,142        | 64,174      | 72,564  |
| FICA Contribution                      | 1 26 4032 | 16,388      | 20,375      | 25,081        | 15,937      | 16,740  |
| Medicare Contribution                  | 1 26 4033 | 6,296       | 6,469       | 7,647         | 8,984       | 9,859   |
| Health Insurance                       | 1 26 4040 | 27,343      | 32,436      | 49,894        | 63,085      | 68,303  |
| Worker's Compensation Insurance        | 1 26 4050 | 39,230      | 39,099      | 42,499        | 46,285      | 57,661  |
| City Volunteer Insurance               | 1 26 4055 | 570         | 570         | 618           | 650         | 650     |
| TOTAL PERSONNEL SERVICES               |           | 570,766     | 594,792     | 716,468       | 831,556     | 919,342 |
| Office Supplies                        | 1 26 4110 | 28          | 765         | 851           | 800         | 800     |
| Training Supplies                      | 1 26 4115 | 1,868       | 1,299       | 2,525         | 2,500       | 2,500   |
| Operating Supplies                     | 1 26 4120 | 17,272      | 20,536      | 19,264        | 19,550      | 19,550  |
| Fire Prevention Supplies               | 1 26 4140 | 2,900       | 2,110       | 3,080         | 2,500       | 2,500   |
| Motor Fuels                            | 1 26 4210 | 9,367       | 10,602      | 11,829        | 11,500      | 12,000  |
| Lubricants & Additives                 | 1 26 4211 | 30          | 0           | 0             | 0           | 0       |
| Chemicals & Chemical Products          | 1 26 4215 | 23          | 314         | 142           | 500         | 250     |
| Small Tools & Minor Equipment          | 1 26 4230 | 1,442       | 1,495       | 1,097         | 1,500       | 1,500   |
| Maintenance Materials                  | 1 26 4235 | 386         | 0           | 0             | 0           | 0       |
| Uniforms                               | 1 26 4240 | 25,432      | 11,576      | 32,918        | 25,750      | 25,750  |
| TOTAL SUPPLIES                         |           | 58,748      | 48,696      | 71,706        | 64,600      | 64,850  |
| General Contract/Consulting Services   | 1 26 4300 | 43,829      | 46,505      | 47,889        | 51,000      | 52,500  |
| Legal Services                         | 1 26 4302 | 2,034       | 11,241      | 9,343         | 4,500       | 7,500   |
| Software & Technology Services         | 1 26 4305 | 851         | 4,731       | 5,190         | 6,345       | 5,250   |
| Sanitation & Recycling Services        | 1 26 4307 | 107         | 86          | 0             | 0           | 0       |
| General Service Fees                   | 1 26 4310 | 5,049       | 3,939       | 7,497         | 9,000       | 7,500   |
| Personnel Testing                      | 1 26 4315 | 2,395       | 2,358       | 2,256         | 4,000       | 2,500   |
| Communications Devices                 | 1 26 4320 | 11,580      | 6,683       | 5,281         | 13,800      | 8,000   |
| Postage                                | 1 26 4330 | 203         | 157         | 127           | 500         | 500     |
| Printing & Binding                     | 1 26 4340 | 347         | 800         | 1,905         | 800         | 1,050   |
| Dues & Subscriptions                   | 1 26 4360 | 8,266       | 4,390       | 4,084         | 3,200       | 4,100   |
| Training & Travel                      | 1 26 4370 | 42,505      | 38,195      | 33,590        | 33,000      | 33,990  |
| Automotive Insurance                   | 1 26 4420 | 3,286       | 3,500       | 3,500         | 3,850       | 4,300   |
| Fiber Service (IS Allocation)          | 1 26 4540 | 3,968       | 4,226       | 4,226         | 4,772       | 5,253   |
| Building Maintenance (IS Allocation)   | 1 26 4550 | 30,000      | 31,425      | 31,425        | 32,682      | 37,250  |
| Equipment Rental (IS Allocation)       | 1 26 4570 | 62,150      | 62,150      | 62,150        | 182,121     | 189,418 |
| General Rentals                        | 1 26 4575 | 2,079       | 1,905       | 1,680         | 4,100       | 2,000   |
| Information Technology (IS Allocation) | 1 26 4580 | 36,000      | 39,167      | 45,748        | 27,033      | 28,560  |
| Contracted Repair & Maintenance        | 1 26 4600 | 28,046      | 46,289      | 53,115        | 40,800      | 42,000  |
| Awards & Indemnities                   | 1 26 4620 | 228         | 95          | 534           | 500         | 500     |
| TOTAL CONTRACTUAL SERVICES             |           | 282,493     | 308,271     | 319,540       | 422,003     | 432,171 |
| Office Equipment                       | 1 26 4705 | 205         | 0           | 0             | 0           | 0       |
| TOTAL CAPITAL                          |           | 205         | -           | -             | -           | -       |
| Other Operating Transfers              | 1 26 4920 | 91,000      | 91,000      | 91,000        | 91,000      | 94,500  |

|                 |           |           |           |           |           |
|-----------------|-----------|-----------|-----------|-----------|-----------|
| TOTAL TRANSFERS | 91,000    | 91,000    | 91,000    | 91,000    | 94,500    |
| TOTAL           | 1,003,212 | 1,042,759 | 1,198,713 | 1,409,159 | 1,510,863 |



**INSPECTIONS**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)     |      |      |      |      |      |
|------------------------------|------|------|------|------|------|
| Position Title               | 2021 | 2022 | 2023 | 2024 | 2025 |
| NONE                         | -    | -    | -    | -    | -    |
| Total FTE                    | -    | -    | -    | -    | -    |
| Inc/(Dec) From Previous Year |      | -    | -    | -    | -    |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - BUILDING INSPECTIONS  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2025 BUDGET

|                               | 2021 Actual      | 2022 Actual      | 2023 Actual      | 2024 Budget      | 2025 Proposed Budget | Variance from 2024 Budget to 2025 Budget Increase (Decrease) |             |
|-------------------------------|------------------|------------------|------------------|------------------|----------------------|--------------------------------------------------------------|-------------|
| <b>REVENUES</b>               |                  |                  |                  |                  |                      |                                                              |             |
| CHARGES FOR SERVICES          | -                | -                | -                | -                | -                    | -                                                            | 0%          |
| AD VALOREM TAXES              | -                | -                | -                | -                | -                    | -                                                            | 0%          |
| OTHER FINANCING SOURCES       | -                | -                | -                | -                | -                    | -                                                            | 0%          |
| INTERGOVERNMENTAL             | -                | -                | -                | -                | -                    | -                                                            | 0%          |
| OTHER                         | -                | -                | -                | -                | -                    | -                                                            | 0%          |
| OTHER TAXES                   | -                | -                | -                | -                | -                    | -                                                            | 0%          |
| PERMITS                       | -                | -                | -                | -                | -                    | -                                                            | 0%          |
| SPECIAL ASSESSMENTS           | -                | -                | -                | -                | -                    | -                                                            | 0%          |
| FINES                         | -                | -                | -                | -                | -                    | -                                                            | 0%          |
| LICENSES                      | -                | -                | -                | -                | -                    | -                                                            | 0%          |
| <b>TOTAL REVENUES</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>             | <b>-</b>                                                     | <b>0%</b>   |
| <b>EXPENDITURES</b>           |                  |                  |                  |                  |                      |                                                              |             |
| PERSONNEL                     | -                | -                | -                | -                | -                    | -                                                            | 0%          |
| SUPPLIES                      | -                | -                | 36               | -                | -                    | -                                                            | 0%          |
| CONTRACTURAL SERVICES         | 339,338          | 708,584          | 486,550          | 500,000          | 450,000              | (50,000)                                                     | -10%        |
| CAPITAL                       | -                | -                | -                | -                | -                    | -                                                            | 0%          |
| DEBT                          | -                | -                | -                | -                | -                    | -                                                            | 0%          |
| TRANSFERS                     | -                | -                | -                | -                | -                    | -                                                            | 0%          |
| <b>TOTAL EXPENDITURES</b>     | <b>339,338</b>   | <b>708,584</b>   | <b>486,585</b>   | <b>500,000</b>   | <b>450,000</b>       | <b>(50,000)</b>                                              | <b>-10%</b> |
| <b>CHANGE IN NET POSITION</b> | <b>(339,338)</b> | <b>(708,584)</b> | <b>(486,585)</b> | <b>(500,000)</b> | <b>(450,000)</b>     |                                                              |             |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - BUILDING INSPECTIONS  
EXPENDITURES - LINE ITEM DETAILS  
2025 BUDGET

| GENERAL LEDGER CODE                    |           |  |  | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budget | 2025 Proposed Budget |
|----------------------------------------|-----------|--|--|-------------|-------------|-------------|-------------|----------------------|
| TOTAL PERSONNEL SERVICES               |           |  |  | -           | -           | -           | -           | -                    |
| Office Supplies                        | 1 28 4110 |  |  | 0           | 0           | 36          | 0           | 0                    |
| TOTAL SUPPLIES                         |           |  |  | -           | -           | 36          | -           | -                    |
| General Contract/Consulting Services   | 1 28 4300 |  |  | 332,594     | 701,855     | 479,111     | 500,000     | 450,000              |
| Communications Devices                 | 1 28 4320 |  |  | 244         | 360         | 0           | 0           | 0                    |
| Information Technology (IS Allocation) | 1 28 4580 |  |  | 6,500       | 6,369       | 7,439       | 0           | 0                    |
| TOTAL CONTRACTUAL SERVICES             |           |  |  | 339,338     | 708,584     | 486,550     | 500,000     | 450,000              |
| TOTAL CAPITAL                          |           |  |  | -           | -           | -           | -           | -                    |
| TOTAL TRANSFERS                        |           |  |  | -           | -           | -           | -           | -                    |
| TOTAL                                  |           |  |  | 339,338     | 708,584     | 486,585     | 500,000     | 450,000              |



**STREET MAINTENANCE**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)        |      |      |      |      |      |
|---------------------------------|------|------|------|------|------|
| Position Title                  | 2021 | 2022 | 2023 | 2024 | 2025 |
| Public Works Director           | -    | 0.25 | 0.25 | 0.25 | 0.25 |
| Public Works Supervisor         | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 |
| Public Works Maintenance Worker | 3.05 | 3.05 | 3.40 | 3.40 | 3.40 |
| City Mechanic                   | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 |
| Administrative Assistant        | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 |
| Total FTE                       | 4.15 | 4.40 | 4.75 | 4.75 | 4.75 |
| Inc/(Dec) From Previous Year    |      | 0.25 | 0.35 | -    | -    |

| Seasonal Employment (Hours) |       |       |       |       |       |
|-----------------------------|-------|-------|-------|-------|-------|
| Position Title              | 2021  | 2022  | 2023  | 2024  | 2025  |
| Seasonal                    | 1,608 | 1,608 | 1,608 | 1,608 | 1,608 |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - STREET MAINTENANCE  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2025 BUDGET

|                               | 2021 Actual      | 2022 Actual        | 2023 Actual        | 2024 Budget        | 2025 Proposed Budget | Variance from 2024 Budget to 2025 Budget Increase (Decrease) |           |
|-------------------------------|------------------|--------------------|--------------------|--------------------|----------------------|--------------------------------------------------------------|-----------|
| <b>REVENUES</b>               |                  |                    |                    |                    |                      |                                                              |           |
| CHARGES FOR SERVICES          | -                | -                  | -                  | -                  | -                    | -                                                            | 0%        |
| AD VALOREM TAXES              | -                | -                  | -                  | -                  | -                    | -                                                            | 0%        |
| OTHER FINANCING SOURCES       | -                | -                  | -                  | -                  | -                    | -                                                            | 0%        |
| INTERGOVERNMENTAL             | -                | -                  | -                  | -                  | -                    | -                                                            | 0%        |
| OTHER                         | -                | -                  | -                  | -                  | -                    | -                                                            | 0%        |
| OTHER TAXES                   | -                | -                  | -                  | -                  | -                    | -                                                            | 0%        |
| PERMITS                       | -                | -                  | -                  | -                  | -                    | -                                                            | 0%        |
| SPECIAL ASSESSMENTS           | -                | -                  | -                  | -                  | -                    | -                                                            | 0%        |
| FINES                         | -                | -                  | -                  | -                  | -                    | -                                                            | 0%        |
| LICENSES                      | -                | -                  | -                  | -                  | -                    | -                                                            | 0%        |
| <b>TOTAL REVENUES</b>         | <b>-</b>         | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>             | <b>-</b>                                                     | <b>0%</b> |
| <b>EXPENDITURES</b>           |                  |                    |                    |                    |                      |                                                              |           |
| PERSONNEL                     | 467,423          | 515,328            | 538,202            | 609,566            | 651,700              | 42,134                                                       | 7%        |
| SUPPLIES                      | 149,726          | 170,519            | 164,892            | 193,660            | 182,950              | (10,710)                                                     | -6%       |
| CONTRACTURAL SERVICES         | 303,992          | 415,905            | 411,027            | 403,775            | 399,159              | (4,616)                                                      | -1%       |
| CAPITAL                       | -                | -                  | -                  | -                  | -                    | -                                                            | 0%        |
| DEBT                          | -                | -                  | -                  | -                  | -                    | -                                                            | 0%        |
| TRANSFERS                     | 50,000           | -                  | 59,903             | -                  | -                    | -                                                            | 0%        |
| <b>TOTAL EXPENDITURES</b>     | <b>971,141</b>   | <b>1,101,753</b>   | <b>1,174,024</b>   | <b>1,207,001</b>   | <b>1,233,809</b>     | <b>26,808</b>                                                | <b>2%</b> |
| <b>CHANGE IN NET POSITION</b> | <b>(971,141)</b> | <b>(1,101,753)</b> | <b>(1,174,024)</b> | <b>(1,207,001)</b> | <b>(1,233,809)</b>   |                                                              |           |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - STREET MAINTENANCE  
EXPENDITURES - LINE ITEM DETAILS  
2025 BUDGET

| GENERAL LEDGER CODE                    |           |  |  | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budget | 2025 Proposed Budget |
|----------------------------------------|-----------|--|--|-------------|-------------|-------------|-------------|----------------------|
| Full-Time Employees - Regular          | 1 31 4010 |  |  | 303,497     | 343,519     | 348,379     | 392,672     | 420,630              |
| Full-Time Employees - Overtime         | 1 31 4011 |  |  | 13,952      | 15,732      | 18,882      | 25,000      | 25,000               |
| Part-Time Employees                    | 1 31 4020 |  |  | 28,178      | 16,995      | 15,729      | 25,583      | 28,944               |
| Deferred Compensation                  | 1 31 4030 |  |  | 9,064       | 9,920       | 9,331       | 11,234      | 11,428               |
| PERA Contribution                      | 1 31 4031 |  |  | 23,870      | 26,548      | 27,036      | 31,241      | 33,338               |
| FICA Contribution                      | 1 31 4032 |  |  | 21,823      | 23,816      | 23,676      | 27,412      | 29,354               |
| Medicare Contribution                  | 1 31 4033 |  |  | 5,104       | 5,570       | 5,538       | 6,411       | 6,865                |
| Health Insurance                       | 1 31 4040 |  |  | 32,564      | 37,364      | 51,188      | 50,684      | 60,775               |
| Worker's Compensation Insurance        | 1 31 4050 |  |  | 29,372      | 35,560      | 38,444      | 39,329      | 35,366               |
| Unemployment Claims                    | 1 31 4060 |  |  | 0           | 305         | 0           | 0           | 0                    |
| TOTAL PERSONNEL SERVICES               |           |  |  | 467,423     | 515,328     | 538,202     | 609,566     | 651,700              |
| Office Supplies                        | 1 31 4110 |  |  | 0           | 0           | 222         | 50          | 50                   |
| Operating Supplies                     | 1 31 4120 |  |  | 528         | 384         | 30          | 740         | 500                  |
| Shop Materials                         | 1 31 4205 |  |  | 69          | 13          | 39          | 410         | 200                  |
| City Mechanic Supplies                 | 1 31 4208 |  |  | 32,351      | 28,866      | 43,604      | 39,200      | 35,000               |
| City Mechanic Shop Charge              | 1 31 4209 |  |  | 1,200       | 0           | 0           | 0           | 0                    |
| Motor Fuels                            | 1 31 4210 |  |  | 17,783      | 42,951      | 35,980      | 40,000      | 40,000               |
| Sand & Salt Materials                  | 1 31 4216 |  |  | 53,059      | 56,325      | 55,756      | 60,000      | 60,000               |
| Signs & Sign Maintenance Materials     | 1 31 4220 |  |  | 2,433       | 12,720      | 3,323       | 12,340      | 7,500                |
| Small Tools & Minor Equipment          | 1 31 4230 |  |  | 1,780       | 2,346       | 6,305       | 3,140       | 3,200                |
| Maintenance Materials                  | 1 31 4235 |  |  | 38,361      | 24,807      | 17,115      | 35,230      | 32,500               |
| Uniforms                               | 1 31 4240 |  |  | 2,163       | 2,109       | 2,518       | 2,550       | 4,000                |
| TOTAL SUPPLIES                         |           |  |  | 149,726     | 170,519     | 164,892     | 193,660     | 182,950              |
| General Contract/Consulting Services   | 1 31 4300 |  |  | 2,011       | 3,837       | 0           | 3,500       | 0                    |
| Legal Services                         | 1 31 4302 |  |  | 195         | 34          | 821         | 500         | 500                  |
| Engineering Services                   | 1 31 4304 |  |  | 36,008      | 15,684      | 26,807      | 20,000      | 26,000               |
| Sanitation & Recycling Services        | 1 31 4307 |  |  | 2,131       | 4,753       | 621         | 5,000       | 0                    |
| General Service Fees                   | 1 31 4310 |  |  | 37,236      | 78,753      | 71,234      | 75,000      | 75,000               |
| Personnel Testing                      | 1 31 4315 |  |  | 192         | 0           | 38          | 570         | 500                  |
| Communications Devices                 | 1 31 4320 |  |  | 1,335       | 2,165       | 1,276       | 2,500       | 2,250                |
| Postage                                | 1 31 4330 |  |  | 1           | 0           | 1           | 110         | 0                    |
| Dues & Subscriptions                   | 1 31 4360 |  |  | 0           | 0           | 40          | 190         | 0                    |
| Training & Travel                      | 1 31 4370 |  |  | 1,395       | 1,395       | 293         | 1,750       | 1,750                |
| Advertising & Legal Notices            | 1 31 4390 |  |  | 0           | 975         | 120         | 500         | 500                  |
| Automotive Insurance                   | 1 31 4420 |  |  | 3,691       | 4,431       | 3,931       | 4,324       | 4,800                |
| Fiber Service (IS Allocation)          | 1 31 4540 |  |  | 2,268       | 2,415       | 2,415       | 5,999       | 6,604                |
| City Mechanic (IS Allocation)          | 1 31 4560 |  |  | 8,750       | 8,750       | 8,750       | 10,083      | 10,387               |
| Equipment Rental (IS Allocation)       | 1 31 4570 |  |  | 184,379     | 224,379     | 224,379     | 129,764     | 134,965              |
| General Rentals                        | 1 31 4575 |  |  | 237         | 0           | 15,025      | 50,000      | 50,000               |
| Information Technology (IS Allocation) | 1 31 4580 |  |  | 13,650      | 12,739      | 14,879      | 33,985      | 35,903               |
| Contracted Repair & Maintenance        | 1 31 4600 |  |  | 10,513      | 55,596      | 40,398      | 60,000      | 50,000               |
| TOTAL CONTRACTUAL SERVICES             |           |  |  | 303,992     | 415,905     | 411,027     | 403,775     | 399,159              |
| TOTAL CAPITAL                          |           |  |  | -           | -           | -           | -           | -                    |
| Other Operating Transfers              | 1 31 4920 |  |  | 50,000      | 0           | 59,903      | 0           | 0                    |

|                 |         |           |           |           |           |
|-----------------|---------|-----------|-----------|-----------|-----------|
| TOTAL TRANSFERS | 50,000  | -         | 59,903    | -         | -         |
| TOTAL           | 971,141 | 1,101,753 | 1,174,024 | 1,207,001 | 1,233,809 |



**URBAN FORESTRY**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)        |      |      |      |      |      |
|---------------------------------|------|------|------|------|------|
| Position Title                  | 2021 | 2022 | 2023 | 2024 | 2025 |
| Public Works Supervisor         | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 |
| City Mechanic                   | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 |
| Public Works Maintenance Worker | 0.85 | 0.85 | 0.90 | 0.90 | 0.90 |
| Total FTE                       | 0.95 | 0.95 | 1.00 | 1.00 | 1.00 |
| Inc/(Dec) From Previous Year    |      | -    | 0.05 | -    | -    |

| Seasonal Employment (Hours) |      |      |      |      |      |
|-----------------------------|------|------|------|------|------|
| Position Title              | 2021 | 2022 | 2023 | 2024 | 2025 |
| Seasonal                    | 536  | 536  | 536  | 536  | 536  |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - URBAN FORESTRY  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2025 BUDGET

|                         | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budget | 2025 Proposed Budget | Variance from 2024 Budget to 2025 Budget Increase (Decrease) |      |
|-------------------------|-------------|-------------|-------------|-------------|----------------------|--------------------------------------------------------------|------|
| REVENUES                |             |             |             |             |                      |                                                              |      |
| CHARGES FOR SERVICES    | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| AD VALOREM TAXES        | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| OTHER FINANCING SOURCES | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| INTERGOVERNMENTAL       | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| OTHER                   | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| OTHER TAXES             | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| PERMITS                 | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| SPECIAL ASSESSMENTS     | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| FINES                   | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| LICENSES                | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| TOTAL REVENUES          | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| EXPENDITURES            |             |             |             |             |                      |                                                              |      |
| PERSONNEL               | 105,497     | 109,088     | 115,377     | 125,769     | 133,173              | 7,404                                                        | 6%   |
| SUPPLIES                | 10,567      | 12,726      | 16,479      | 19,720      | 17,800               | (1,920)                                                      | -10% |
| CONTRACTURAL SERVICES   | 43,785      | 42,990      | 44,038      | 45,268      | 38,726               | (6,542)                                                      | -14% |
| CAPITAL                 | 24,159      | 59,579      | 60,269      | 87,560      | 88,870               | 1,310                                                        | 1%   |
| DEBT                    | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| TRANSFERS               | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| TOTAL EXPENDITURES      | 184,009     | 224,382     | 236,163     | 278,317     | 278,569              | 252                                                          | 0%   |
| CHANGE IN NET POSITION  | (184,009)   | (224,382)   | (236,163)   | (278,317)   | (278,569)            |                                                              |      |



**CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - URBAN FORESTRY  
EXPENDITURES - LINE ITEM DETAILS  
2025 BUDGET**

| GENERAL LEDGER CODE                    |           | 2021 Actual    | 2022 Actual    | 2023 Actual    | 2024 Budget    | 2025 Proposed  |
|----------------------------------------|-----------|----------------|----------------|----------------|----------------|----------------|
|                                        |           |                |                |                |                | Budget         |
| Full-Time Employees - Regular          | 1 36 4010 | 71,419         | 75,867         | 75,593         | 82,506         | 87,539         |
| Full-Time Employees - Overtime         | 1 36 4011 | 1,019          | 1,180          | 2,023          | 1,600          | 1,600          |
| Part-Time Employees                    | 1 36 4020 | 4,082          | 2,556          | 5,796          | 8,528          | 9,648          |
| Deferred Compensation                  | 1 36 4030 | 2,103          | 2,141          | 2,028          | 2,139          | 2,139          |
| PERA Contribution                      | 1 36 4031 | 5,733          | 5,963          | 5,954          | 6,287          | 6,664          |
| FICA Contribution                      | 1 36 4032 | 5,073          | 5,317          | 5,486          | 5,726          | 6,107          |
| Medicare Contribution                  | 1 36 4033 | 1,186          | 1,243          | 1,283          | 1,339          | 1,428          |
| Health Insurance                       | 1 36 4040 | 7,486          | 7,258          | 9,179          | 9,235          | 10,302         |
| Worker's Compensation Insurance        | 1 36 4050 | 7,395          | 7,563          | 8,034          | 8,409          | 7,746          |
| <b>TOTAL PERSONNEL SERVICES</b>        |           | <b>105,497</b> | <b>109,088</b> | <b>115,377</b> | <b>125,769</b> | <b>133,173</b> |
| Operating Supplies                     | 1 36 4120 | 318            | 22             | 116            | 560            | 0              |
| Shop Materials                         | 1 36 4205 | 0              | 88             | 4,494          | 290            | 0              |
| City Mechanic Supplies                 | 1 36 4208 | 1,671          | 4,751          | 2,891          | 5,000          | 4,000          |
| City Mechanic Shop Charge              | 1 36 4209 | 200            | 0              | 0              | 0              | 0              |
| Motor Fuels                            | 1 36 4210 | 2,715          | 7,327          | 5,391          | 7,500          | 6,250          |
| Chemicals & Chemical Products          | 1 36 4215 | 0              | 21             | 0              | 270            | 0              |
| Small Tools & Minor Equipment          | 1 36 4230 | 2,006          | 14             | 1,952          | 2,500          | 3,000          |
| Maintenance Materials                  | 1 36 4235 | 3,164          | 0              | 1,068          | 3,000          | 3,750          |
| Uniforms                               | 1 36 4240 | 495            | 504            | 567            | 600            | 800            |
| <b>TOTAL SUPPLIES</b>                  |           | <b>10,567</b>  | <b>12,726</b>  | <b>16,479</b>  | <b>19,720</b>  | <b>17,800</b>  |
| General Contract/Consulting Services   | 1 36 4300 | 3,000          | 0              | 0              | 500            | 0              |
| Software & Technology Services         | 1 36 4305 | 1,750          | 1,750          | 1,604          | 2,000          | 2,000          |
| General Service Fees                   | 1 36 4310 | 571            | 19             | 20             | 12,500         | 5,000          |
| Communications Devices                 | 1 36 4320 | 46             | 71             | 66             | 85             | 85             |
| Training & Travel                      | 1 36 4370 | 300            | 600            | 728            | 670            | 750            |
| Automotive Insurance                   | 1 36 4420 | 951            | 1,013          | 1,013          | 1,114          | 1,250          |
| City Mechanic (IS Allocation)          | 1 36 4560 | 1,500          | 1,500          | 1,500          | 1,728          | 1,781          |
| Equipment Rental (IS Allocation)       | 1 36 4570 | 29,167         | 31,667         | 31,667         | 19,333         | 20,108         |
| Information Technology (IS Allocation) | 1 36 4580 | 6,500          | 6,369          | 7,439          | 7,338          | 7,752          |
| <b>TOTAL CONTRACTUAL SERVICES</b>      |           | <b>43,785</b>  | <b>42,990</b>  | <b>44,038</b>  | <b>45,268</b>  | <b>38,726</b>  |
| Improvements Other Than Buildings      | 1 36 4750 | 24,159         | 59,579         | 60,269         | 87,560         | 88,870         |
| <b>TOTAL CAPITAL</b>                   |           | <b>24,159</b>  | <b>59,579</b>  | <b>60,269</b>  | <b>87,560</b>  | <b>88,870</b>  |
| <b>TOTAL TRANSFERS</b>                 |           | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>TOTAL</b>                           |           | <b>184,009</b> | <b>224,382</b> | <b>236,163</b> | <b>278,317</b> | <b>278,569</b> |



**PARKS**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)        |             |             |             |             |             |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|
| Position Title                  | 2021        | 2022        | 2023        | 2024        | 2025        |
| Public Works Director           | -           | -           | -           | -           | -           |
| Community Development Director  | -           | -           | 0.05        | 0.05        | 0.05        |
| Public Works Supervisor         | 0.15        | 0.15        | 0.15        | 0.15        | 0.15        |
| City Mechanic                   | 0.20        | 0.20        | 0.20        | 0.20        | 0.20        |
| Public Works Maintenance Worker | 1.35        | 1.35        | 1.50        | 1.50        | 1.50        |
| <b>Total FTE</b>                | <b>1.70</b> | <b>1.70</b> | <b>1.90</b> | <b>1.90</b> | <b>1.90</b> |
| Inc/(Dec) From Previous Year    |             | -           | 0.20        | -           | -           |

| Seasonal Employment (Hours) |       |       |       |       |       |
|-----------------------------|-------|-------|-------|-------|-------|
| Position Title              | 2021  | 2022  | 2023  | 2024  | 2025  |
| Seasonal                    | 2,680 | 2,680 | 2,680 | 2,680 | 2,680 |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - PARKS  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2025 BUDGET

|                         |             |             |             |             | 2025 Proposed | Variance from 2024 Budget to       |       |
|-------------------------|-------------|-------------|-------------|-------------|---------------|------------------------------------|-------|
|                         | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budget | Budget        | 2025 Budget Increase<br>(Decrease) |       |
| REVENUES                |             |             |             |             |               |                                    |       |
| CHARGES FOR SERVICES    | -           | -           | -           | -           | -             | -                                  | 0%    |
| AD VALOREM TAXES        | -           | -           | -           | -           | -             | -                                  | 0%    |
| OTHER FINANCING SOURCES | -           | -           | -           | -           | -             | -                                  | 0%    |
| INTERGOVERNMENTAL       | -           | -           | -           | -           | -             | -                                  | 0%    |
| OTHER                   | -           | -           | -           | -           | -             | -                                  | 0%    |
| OTHER TAXES             | -           | -           | -           | -           | -             | -                                  | 0%    |
| PERMITS                 | -           | -           | -           | -           | -             | -                                  | 0%    |
| SPECIAL ASSESSMENTS     | -           | -           | -           | -           | -             | -                                  | 0%    |
| FINES                   | -           | -           | -           | -           | -             | -                                  | 0%    |
| LICENSES                | -           | -           | -           | -           | -             | -                                  | 0%    |
| TOTAL REVENUES          | -           | -           | -           | -           | -             | -                                  | 0%    |
| EXPENDITURES            |             |             |             |             |               |                                    |       |
| PERSONNEL               | 214,581     | 228,846     | 230,273     | 274,344     | 295,557       | 21,213                             | 8%    |
| SUPPLIES                | 74,624      | 70,479      | 66,235      | 82,450      | 78,380        | (4,070)                            | -5%   |
| CONTRACTURAL SERVICES   | 105,036     | 119,514     | 135,328     | 126,049     | 127,438       | 1,389                              | 1%    |
| CAPITAL                 | -           | 1,806       | 43,830      | 15,000      | -             | (15,000)                           | -100% |
| DEBT                    | -           | -           | -           | -           | -             | -                                  | 0%    |
| TRANSFERS               | -           | -           | -           | -           | -             | -                                  | 0%    |
| TOTAL EXPENDITURES      | 394,241     | 420,644     | 475,666     | 497,843     | 501,375       | 3,532                              | 1%    |
| CHANGE IN NET POSITION  | (394,241)   | (420,644)   | (475,666)   | (497,843)   | (501,375)     |                                    |       |



**CITY OF NORTH ST. PAUL, MINNESOTA**  
**GENERAL FUND - PARKS**  
**EXPENDITURES - LINE ITEM DETAILS**  
**2025 BUDGET**

| GENERAL LEDGER CODE                    |           |                |                |                |                | 2025 Proposed  |
|----------------------------------------|-----------|----------------|----------------|----------------|----------------|----------------|
|                                        |           | 2021 Actual    | 2022 Actual    | 2023 Actual    | 2024 Budget    | Budget         |
| Full-Time Employees - Regular          | 1 40 4010 | 126,308        | 137,236        | 135,066        | 156,923        | 166,728        |
| Full-Time Employees - Overtime         | 1 40 4011 | 4,979          | 4,910          | 3,257          | 5,000          | 5,000          |
| Part-Time Employees                    | 1 40 4020 | 28,636         | 28,324         | 27,436         | 42,639         | 48,240         |
| Deferred Compensation                  | 1 40 4030 | 3,845          | 3,949          | 3,824          | 4,271          | 4,309          |
| PERA Contribution                      | 1 40 4031 | 10,031         | 10,791         | 10,496         | 12,106         | 12,841         |
| FICA Contribution                      | 1 40 4032 | 10,163         | 11,099         | 10,500         | 12,651         | 13,606         |
| Medicare Contribution                  | 1 40 4033 | 2,377          | 2,596          | 2,456          | 2,959          | 3,182          |
| Health Insurance                       | 1 40 4040 | 13,749         | 15,410         | 21,134         | 21,242         | 25,661         |
| Worker's Compensation Insurance        | 1 40 4050 | 14,492         | 14,530         | 16,105         | 16,553         | 15,990         |
| <b>TOTAL PERSONNEL SERVICES</b>        |           | <b>214,581</b> | <b>228,846</b> | <b>230,273</b> | <b>274,344</b> | <b>295,557</b> |
| Office Supplies                        | 1 40 4110 | 0              | 119            | 0              | 310            | 0              |
| Operating Supplies                     | 1 40 4120 | 2,005          | 287            | 1,844          | 3,040          | 3,130          |
| Shop Materials                         | 1 40 4205 | 2              | 261            | 842            | 630            | 0              |
| City Mechanic Supplies                 | 1 40 4208 | 18,720         | 15,755         | 17,211         | 16,030         | 17,250         |
| City Mechanic Shop Charge              | 1 40 4209 | 820            | 0              | 0              | 0              | 0              |
| Motor Fuels                            | 1 40 4210 | 13,758         | 13,708         | 13,022         | 15,930         | 15,500         |
| Signs & Sign Maintenance Materials     | 1 40 4220 | 730            | 0              | 35             | 320            | 300            |
| Small Tools & Minor Equipment          | 1 40 4230 | 1,463          | 1,201          | 2,438          | 3,200          | 3,200          |
| Maintenance Materials                  | 1 40 4235 | 35,739         | 37,685         | 29,359         | 40,990         | 37,000         |
| Uniforms                               | 1 40 4240 | 1,388          | 1,464          | 1,483          | 2,000          | 2,000          |
| <b>TOTAL SUPPLIES</b>                  |           | <b>74,624</b>  | <b>70,479</b>  | <b>66,235</b>  | <b>82,450</b>  | <b>78,380</b>  |
| General Contract/Consulting Services   | 1 40 4300 | 7,488          | -730           | 2,700          | 10,820         | 0              |
| Engineering Services                   | 1 40 4304 | 3,725          | 7,102          | 2,116          | 5,530          | 5,500          |
| Software & Technology Services         | 1 40 4305 | 2,998          | 0              | 0              | 2,070          | 0              |
| Sanitation & Recycling Services        | 1 40 4307 | 5,279          | 5,016          | 5,491          | 5,380          | 5,400          |
| General Service Fees                   | 1 40 4310 | 2,770          | 21,163         | 28,959         | 18,440         | 19,000         |
| Personnel Testing                      | 1 40 4315 | 0              | 219            | 614            | 80             | 500            |
| Communications Devices                 | 1 40 4320 | 139            | 218            | 202            | 280            | 280            |
| Postage                                | 1 40 4330 | 0              | 0              | 0              | 130            | 0              |
| Dues & Subscriptions                   | 1 40 4360 | 0              | 0              | 0              | 120            | 0              |
| Training & Travel                      | 1 40 4370 | 145            | 610            | 415            | 1,550          | 1,250          |
| Advertising & Legal Notices            | 1 40 4390 | 92             | 73             | 338            | 40             | 250            |
| Automotive Insurance                   | 1 40 4420 | 640            | 682            | 682            | 750            | 850            |
| Fiber Service (IS Allocation)          | 1 40 4540 | 6,520          | 6,944          | 6,944          | 2,386          | 2,627          |
| Building Maintenance (IS Allocation)   | 1 40 4550 | 128            | 0              | 0              | 0              | 0              |
| City Mechanic (IS Allocation)          | 1 40 4560 | 4,750          | 4,750          | 4,750          | 5,473          | 5,639          |
| Equipment Rental (IS Allocation)       | 1 40 4570 | 48,917         | 53,917         | 53,917         | 57,603         | 59,912         |
| General Rentals                        | 1 40 4575 | 69             | 0              | 0              | 190            | 0              |
| Information Technology (IS Allocation) | 1 40 4580 | 19,500         | 19,108         | 22,319         | 13,517         | 14,280         |
| Contracted Repair & Maintenance        | 1 40 4600 | 1,786          | 442            | 5,880          | 1,620          | 11,850         |
| Awards & Indemnities                   | 1 40 4620 | 91             | 0              | 0              | 70             | 100            |
| <b>TOTAL CONTRACTUAL SERVICES</b>      |           | <b>105,036</b> | <b>119,514</b> | <b>135,328</b> | <b>126,049</b> | <b>127,438</b> |
| Park Capital Improvements              | 1 40 4745 | 0              | 1,806          | 43,830         | 15,000         | 0              |
| <b>TOTAL CAPITAL</b>                   |           | <b>-</b>       | <b>1,806</b>   | <b>43,830</b>  | <b>15,000</b>  | <b>-</b>       |

|                 |         |         |         |         |         |
|-----------------|---------|---------|---------|---------|---------|
| TOTAL TRANSFERS | -       | -       | -       | -       | -       |
| TOTAL           | 394,241 | 420,644 | 475,666 | 497,843 | 501,375 |



**RECREATION**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)        |      |      |      |      |      |
|---------------------------------|------|------|------|------|------|
| Position Title                  | 2021 | 2022 | 2023 | 2024 | 2025 |
| Community Development Director  | -    | -    | 0.05 | 0.05 | 0.05 |
| Community & Admin Svcs Director | -    | -    | -    | -    | -    |
| Parks Coordinator               | -    | -    | -    | -    | -    |
| Total FTE                       | -    | -    | 0.05 | 0.05 | 0.05 |
| Inc/(Dec) From Previous Year    |      | -    | 0.05 | -    | -    |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - RECREATION  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2025 BUDGET

|                               | 2021 Actual  | 2022 Actual    | 2023 Actual     | 2024 Budget     | 2025 Proposed Budget | Variance from 2024 Budget to 2025 Budget Increase (Decrease) |            |
|-------------------------------|--------------|----------------|-----------------|-----------------|----------------------|--------------------------------------------------------------|------------|
| <b>REVENUES</b>               |              |                |                 |                 |                      |                                                              |            |
| CHARGES FOR SERVICES          | -            | -              | -               | -               | -                    | -                                                            | 0%         |
| AD VALOREM TAXES              | -            | -              | -               | -               | -                    | -                                                            | 0%         |
| OTHER FINANCING SOURCES       | -            | -              | -               | -               | -                    | -                                                            | 0%         |
| INTERGOVERNMENTAL             | -            | -              | -               | -               | -                    | -                                                            | 0%         |
| OTHER                         | -            | -              | -               | -               | -                    | -                                                            | 0%         |
| OTHER TAXES                   | -            | -              | -               | -               | -                    | -                                                            | 0%         |
| PERMITS                       | -            | -              | -               | -               | -                    | -                                                            | 0%         |
| SPECIAL ASSESSMENTS           | -            | -              | -               | -               | -                    | -                                                            | 0%         |
| FINES                         | -            | -              | -               | -               | -                    | -                                                            | 0%         |
| LICENSES                      | -            | -              | -               | -               | -                    | -                                                            | 0%         |
| <b>TOTAL REVENUES</b>         | <b>-</b>     | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>                                                     | <b>0%</b>  |
| <b>EXPENDITURES</b>           |              |                |                 |                 |                      |                                                              |            |
| PERSONNEL                     | -            | 1,312          | 7,749           | 8,395           | 9,017                | 622                                                          | 7%         |
| SUPPLIES                      | -            | 3,637          | 9,683           | 5,130           | 3,630                | (1,500)                                                      | -29%       |
| CONTRACTURAL SERVICES         | 618          | 641            | 97              | 27,439          | 27,208               | (231)                                                        | -1%        |
| CAPITAL                       | -            | -              | -               | -               | -                    | -                                                            | 0%         |
| DEBT                          | -            | -              | -               | -               | -                    | -                                                            | 0%         |
| TRANSFERS                     | -            | -              | -               | -               | -                    | -                                                            | 0%         |
| <b>TOTAL EXPENDITURES</b>     | <b>618</b>   | <b>5,589</b>   | <b>17,530</b>   | <b>40,964</b>   | <b>39,855</b>        | <b>(1,109)</b>                                               | <b>-3%</b> |
| <b>CHANGE IN NET POSITION</b> | <b>(618)</b> | <b>(5,589)</b> | <b>(17,530)</b> | <b>(40,964)</b> | <b>(39,855)</b>      |                                                              |            |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - RECREATION  
EXPENDITURES - LINE ITEM DETAILS  
2025 BUDGET

| GENERAL LEDGER CODE                    |           | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budget | 2025 Proposed Budget |
|----------------------------------------|-----------|-------------|-------------|-------------|-------------|----------------------|
| Full-Time Employees - Regular          | 1 41 4010 | 0           | 821         | 5,535       | 6,192       | 7,142                |
| Deferred Compensation                  | 1 41 4030 | 0           | 21          | 220         | 248         | 286                  |
| PERA Contribution                      | 1 41 4031 | 0           | 62          | 415         | 464         | 536                  |
| FICA Contribution                      | 1 41 4032 | 0           | 50          | 327         | 384         | 443                  |
| Medicare Contribution                  | 1 41 4033 | 0           | 12          | 77          | 90          | 104                  |
| Health Insurance                       | 1 41 4040 | 0           | 68          | 1,129       | 972         | 460                  |
| Worker's Compensation Insurance        | 1 41 4050 | 0           | 279         | 46          | 45          | 46                   |
| TOTAL PERSONNEL SERVICES               |           | -           | 1,312       | 7,749       | 8,395       | 9,017                |
| Operating Supplies                     | 1 41 4120 | 0           | 3,480       | 9,635       | 5,000       | 3,500                |
| City Mechanic Supplies                 | 1 41 4208 | 0           | 157         | 49          | 130         | 130                  |
| TOTAL SUPPLIES                         |           | -           | 3,637       | 9,683       | 5,130       | 3,630                |
| General Contract/Consulting Services   | 1 41 4300 | 0           | 0           | 0           | 26,000      | 26,000               |
| Communications Devices                 | 1 41 4320 | 520         | 641         | 97          | 725         | 725                  |
| Postage                                | 1 41 4330 | 98          | 0           | 0           | 30          | 0                    |
| Dues & Subscriptions                   | 1 41 4360 | 0           | 0           | 0           | 230         | 0                    |
| Fiber Service (IS Allocation)          | 1 41 4540 | 0           | 0           | 0           | 68          | 75                   |
| Information Technology (IS Allocation) | 1 41 4580 | 0           | 0           | 0           | 386         | 408                  |
| TOTAL CONTRACTUAL SERVICES             |           | 618         | 641         | 97          | 27,439      | 27,208               |
| TOTAL CAPITAL                          |           | -           | -           | -           | -           | -                    |
| TOTAL TRANSFERS                        |           | -           | -           | -           | -           | -                    |
| TOTAL                                  |           | 618         | 5,589       | 17,530      | 40,964      | 39,855               |



**HOUSING & REDEVELOPMENT AUTHORITY**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)         |      |        |      |      |      |
|----------------------------------|------|--------|------|------|------|
| Position Title                   | 2021 | 2022   | 2023 | 2024 | 2025 |
| City Manager                     | 0.10 | 0.10   | 0.10 | 0.10 | 0.10 |
| Community Development Director   | -    | -      | 0.20 | 0.20 | 0.20 |
| Administrative Assistant         | -    | 0.20   | 0.20 | 0.20 | 0.20 |
| Part Time Construction Assistant | 0.50 | -      | -    | -    | -    |
| Total FTE                        | 0.60 | 0.30   | 0.50 | 0.50 | 0.50 |
| Inc/(Dec) From Previous Year     |      | (0.30) | 0.20 | -    | -    |



CITY OF NORTH ST. PAUL, MINNESOTA  
HOUSING AND REDEVELOPMENT AUTHORITY  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2025 BUDGET

|                               | 2021 Actual    | 2022 Actual    | 2023 Actual      | 2024 Budget    | 2025 Proposed Budget | Variance from 2024 Budget to 2025 Budget Increase (Decrease) |            |
|-------------------------------|----------------|----------------|------------------|----------------|----------------------|--------------------------------------------------------------|------------|
| <b>REVENUES</b>               |                |                |                  |                |                      |                                                              |            |
| CHARGES FOR SERVICES          | -              | -              | -                | -              | -                    | -                                                            | 0%         |
| AD VALOREM TAXES              | 189,845        | 203,793        | 3,588            | 11,000         | 50,000               | 39,000                                                       | 355%       |
| OTHER FINANCING SOURCES       | -              | -              | -                | -              | -                    | -                                                            | 0%         |
| INTERGOVERNMENTAL             | -              | -              | -                | -              | -                    | -                                                            | 0%         |
| OTHER                         | 87,279         | 100,351        | 15,037           | 391,231        | 382,500              | (8,731)                                                      | -2%        |
| OTHER TAXES                   | -              | -              | -                | -              | -                    | -                                                            | 0%         |
| PERMITS                       | -              | -              | -                | -              | -                    | -                                                            | 0%         |
| SPECIAL ASSESSMENTS           | -              | -              | -                | -              | -                    | -                                                            | 0%         |
| FINES                         | -              | -              | -                | -              | -                    | -                                                            | 0%         |
| LICENSES                      | -              | -              | -                | -              | -                    | -                                                            | 0%         |
| <b>TOTAL REVENUES</b>         | <b>277,124</b> | <b>304,143</b> | <b>18,624</b>    | <b>402,231</b> | <b>432,500</b>       | <b>30,269</b>                                                | <b>8%</b>  |
| <b>EXPENDITURES</b>           |                |                |                  |                |                      |                                                              |            |
| PERSONNEL                     | 25,449         | 36,024         | 65,971           | 71,486         | 76,710               | 5,224                                                        | 7%         |
| SUPPLIES                      | -              | -              | -                | -              | -                    | -                                                            | 0%         |
| CONTRACTURAL SERVICES         | 10,358         | 9,966          | 12,383           | 14,678         | 19,900               | 5,222                                                        | 36%        |
| CAPITAL                       | 14,287         | -              | 330,151          | 294,745        | 380,000              | 85,255                                                       | 29%        |
| TRANSFERS                     | 20,000         | 20,000         | 20,000           | 20,000         | 20,000               | -                                                            | 0%         |
| <b>TOTAL EXPENDITURES</b>     | <b>70,095</b>  | <b>65,990</b>  | <b>428,505</b>   | <b>400,909</b> | <b>496,610</b>       | <b>95,701</b>                                                | <b>24%</b> |
| <b>CHANGE IN NET POSITION</b> | <b>207,030</b> | <b>238,153</b> | <b>(409,880)</b> | <b>1,322</b>   | <b>(64,110)</b>      |                                                              |            |



CITY OF NORTH ST. PAUL, MINNESOTA  
HOUSING AND REDEVELOPMENT AUTHORITY  
REVENUES - LINE ITEM DETAILS  
2025 BUDGET

| GENERAL LEDGER CODE                  |       |      |  | 2021 Actual    | 2022 Actual    | 2023 Actual   | 2024 Budget    | 2025 Proposed Budget |
|--------------------------------------|-------|------|--|----------------|----------------|---------------|----------------|----------------------|
| <b>TOTAL CHARGES FOR SERVICES</b>    |       |      |  | -              | -              | -             | -              | -                    |
| CURRENT PROPERTY TAX                 | 101 R | 3011 |  | 189,118        | 204,862        | 3,786         | 11,000         | 50,000               |
| DELINQUENT PROPERTY TAX              | 101 R | 3012 |  | 847            | -956           | -188          | 0              | 0                    |
| PENALTY & INTEREST                   | 101 R | 3013 |  | -120           | -113           | -10           | 0              | 0                    |
| <b>TOTAL AD VALOREM TAXES</b>        |       |      |  | <b>189,845</b> | <b>203,793</b> | <b>3,588</b>  | <b>11,000</b>  | <b>50,000</b>        |
| <b>TOTAL OTHER FINANCING SOURCES</b> |       |      |  | -              | -              | -             | -              | -                    |
| <b>TOTAL INTERGOVERNMENTAL</b>       |       |      |  | -              | -              | -             | -              | -                    |
| MARKET VALUE ADJUSTMENT              | 101 R | 3800 |  | -2,120         | -15,362        | 2,731         | 0              | 0                    |
| INVESTMENT INCOME                    | 101 R | 3801 |  | 1,830          | 7,272          | 5,838         | 2,500          | 2,500                |
| SALE OF GOODS & PROPERTY             | 101 R | 3804 |  | 53,325         | 78,218         | 0             | 388,731        | 380,000              |
| REFUNDS & REIMBURSEMENTS             | 101 R | 3865 |  | 34,244         | 30,223         | 6,468         | 0              | 0                    |
| <b>TOTAL OTHER</b>                   |       |      |  | <b>87,279</b>  | <b>100,351</b> | <b>15,037</b> | <b>391,231</b> | <b>382,500</b>       |
| <b>TOTAL OTHER TAXES</b>             |       |      |  | -              | -              | -             | -              | -                    |
| <b>TOTAL PERMITS</b>                 |       |      |  | -              | -              | -             | -              | -                    |
| <b>TOTAL SPECIAL ASSESSMENTS</b>     |       |      |  | -              | -              | -             | -              | -                    |
| <b>TOTAL FINES</b>                   |       |      |  | -              | -              | -             | -              | -                    |
| <b>TOTAL LICENSES</b>                |       |      |  | -              | -              | -             | -              | -                    |
| <b>TOTAL</b>                         |       |      |  | <b>277,124</b> | <b>304,143</b> | <b>18,624</b> | <b>402,231</b> | <b>432,500</b>       |



CITY OF NORTH ST. PAUL, MINNESOTA  
HOUSING AND REDEVELOPMENT AUTHORITY  
EXPENDITURES - LINE ITEM DETAILS  
2025 BUDGET

| GENERAL LEDGER CODE                  |     |   |      | 2021 Actual   | 2022 Actual   | 2023 Actual    | 2024 Budget    | 2025 Proposed Budget |
|--------------------------------------|-----|---|------|---------------|---------------|----------------|----------------|----------------------|
| Full-Time Employees - Regular        | 101 | 0 | 4010 | 13,602        | 26,308        | 49,844         | 54,880         | 60,313               |
| Full-Time Employees - Overtime       | 101 | 0 | 4011 | 0             | 172           | 68             | 0              | 0                    |
| Part-Time Employees                  | 101 | 0 | 4020 | 5,863         | 0             | 0              | 0              | 0                    |
| Deferred Compensation                | 101 | 0 | 4030 | 554           | 152           | 1,399          | 2,043          | 2,230                |
| PERA Contribution                    | 101 | 0 | 4031 | 901           | 1,946         | 3,738          | 4,111          | 4,519                |
| FICA Contribution                    | 101 | 0 | 4032 | 906           | 1,651         | 3,145          | 3,399          | 3,736                |
| Medicare Contribution                | 101 | 0 | 4033 | 212           | 387           | 737            | 795            | 874                  |
| Health Insurance                     | 101 | 0 | 4040 | 767           | 2,546         | 6,643          | 5,858          | 4,646                |
| Worker's Compensation Insurance      | 101 | 0 | 4050 | 2,643         | 2,862         | 397            | 400            | 392                  |
| <b>TOTAL PERSONNEL SERVICES</b>      |     |   |      | <b>25,449</b> | <b>36,024</b> | <b>65,971</b>  | <b>71,486</b>  | <b>76,710</b>        |
| <b>TOTAL SUPPLIES</b>                |     |   |      | <b>-</b>      | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>             |
| General Contract/Consulting Services | 101 | 0 | 4300 | 1,235         | 1,263         | 3,833          | 0              | 5,000                |
| Legal Services                       | 101 | 0 | 4302 | 0             | 0             | 0              | 5,000          | 5,150                |
| General Liability Insurance          | 101 | 0 | 4400 | 1,200         | 1,278         | 1,278          | 1,406          | 1,600                |
| Property Insurance                   | 101 | 0 | 4410 | 5,429         | 4,793         | 4,793          | 5,272          | 5,150                |
| Utilities                            | 101 | 0 | 4500 | 2,494         | 2,632         | 2,479          | 3,000          | 3,000                |
| <b>TOTAL CONTRACTUAL SERVICES</b>    |     |   |      | <b>10,358</b> | <b>9,966</b>  | <b>12,383</b>  | <b>14,678</b>  | <b>19,900</b>        |
| Land                                 | 101 | 0 | 4730 | 14,287        | 0             | 330,151        | 294,745        | 380,000              |
| <b>TOTAL CAPITAL</b>                 |     |   |      | <b>14,287</b> | <b>-</b>      | <b>330,151</b> | <b>294,745</b> | <b>380,000</b>       |
| Transfer to other Funds              | 101 | 0 | 4992 | 20,000        | 20,000        | 20,000         | 20,000         | 20,000               |
| <b>TOTAL TRANSFERS</b>               |     |   |      | <b>20,000</b> | <b>20,000</b> | <b>20,000</b>  | <b>20,000</b>  | <b>20,000</b>        |
| <b>TOTAL</b>                         |     |   |      | <b>70,095</b> | <b>65,990</b> | <b>428,505</b> | <b>400,909</b> | <b>496,610</b>       |



**ECONOMIC DEVELOPMENT AUTHORITY**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)       |      |      |      |      |        |
|--------------------------------|------|------|------|------|--------|
| Position Title                 | 2021 | 2022 | 2023 | 2024 | 2025   |
| City Manager                   | 0.10 | 0.10 | 0.10 | 0.10 | 0.10   |
| Community Development Director | -    | -    | 0.50 | 0.50 | 0.25   |
| Administrative Assistant       | -    | 0.20 | 0.20 | 0.20 | 0.20   |
| Asst To City Mgr/HR Manager    | 0.10 | 0.10 | 0.10 | 0.10 | 0.10   |
| Total FTE                      | 0.20 | 0.40 | 0.90 | 0.90 | 0.65   |
| Inc/(Dec) From Previous Year   |      | 0.20 | 0.50 | -    | (0.25) |



CITY OF NORTH ST. PAUL, MINNESOTA  
ECONOMIC DEVELOPMENT AUTHORITY  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2025 BUDGET

|                               | 2021 Actual    | 2022 Actual     | 2023 Actual    | 2024 Budget    | 2025 Proposed Budget | Variance from 2024 Budget to 2025 Budget Increase (Decrease) |           |
|-------------------------------|----------------|-----------------|----------------|----------------|----------------------|--------------------------------------------------------------|-----------|
| <b>REVENUES</b>               |                |                 |                |                |                      |                                                              |           |
| CHARGES FOR SERVICES          | -              | -               | -              | -              | -                    | -                                                            | 0%        |
| AD VALOREM TAXES              | 184,687        | 200,907         | 196,473        | 200,907        | 200,907              | -                                                            | 0%        |
| OTHER FINANCING SOURCES       | -              | -               | -              | -              | -                    | -                                                            | 0%        |
| INTERGOVERNMENTAL             | -              | -               | -              | -              | -                    | -                                                            | 0%        |
| OTHER                         | 14,275         | (4,720)         | 19,880         | 2,000          | 2,000                | -                                                            | 0%        |
| OTHER TAXES                   | -              | -               | -              | -              | -                    | -                                                            | 0%        |
| PERMITS                       | -              | -               | -              | -              | -                    | -                                                            | 0%        |
| SPECIAL ASSESSMENTS           | -              | -               | -              | -              | -                    | -                                                            | 0%        |
| FINES                         | -              | -               | -              | -              | -                    | -                                                            | 0%        |
| LICENSES                      | -              | -               | -              | -              | -                    | -                                                            | 0%        |
| <b>TOTAL REVENUES</b>         | <b>198,962</b> | <b>196,187</b>  | <b>216,353</b> | <b>202,907</b> | <b>202,907</b>       | <b>-</b>                                                     | <b>0%</b> |
| <b>EXPENDITURES</b>           |                |                 |                |                |                      |                                                              |           |
| PERSONNEL                     | 25,800         | 50,913          | 125,037        | 135,328        | 127,024              | (8,304)                                                      | -6%       |
| SUPPLIES                      | -              | -               | 51             | -              | 100                  | 100                                                          | 0%        |
| CONTRACTURAL SERVICES         | 19,960         | 191,918         | 8,898          | 54,456         | 65,783               | 11,327                                                       | 21%       |
| CAPITAL                       | -              | -               | -              | -              | -                    | -                                                            | 0%        |
| TRANSFERS                     | 10,000         | 10,000          | 10,000         | 10,000         | 10,000               | -                                                            | 0%        |
| <b>TOTAL EXPENDITURES</b>     | <b>55,760</b>  | <b>252,831</b>  | <b>143,986</b> | <b>199,784</b> | <b>202,907</b>       | <b>3,123</b>                                                 | <b>2%</b> |
| <b>CHANGE IN NET POSITION</b> | <b>143,201</b> | <b>(56,643)</b> | <b>72,367</b>  | <b>3,123</b>   | <b>-</b>             |                                                              |           |



CITY OF NORTH ST. PAUL, MINNESOTA  
ECONOMIC DEVELOPMENT AUTHORITY  
REVENUES - LINE ITEM DETAILS  
2025 BUDGET

| GENERAL LEDGER CODE           |       |      |  | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budget | 2025 Proposed Budget |
|-------------------------------|-------|------|--|-------------|-------------|-------------|-------------|----------------------|
| TOTAL CHARGES FOR SERVICES    |       |      |  | -           | -           | -           | -           | -                    |
| CURRENT PROPERTY TAX          | 102 R | 3011 |  | 184,687     | 200,907     | 196,473     | 200,907     | 200,907              |
| TOTAL AD VALOREM TAXES        |       |      |  | 184,687     | 200,907     | 196,473     | 200,907     | 200,907              |
| TOTAL OTHER FINANCING SOURCES |       |      |  | -           | -           | -           | -           | -                    |
| TOTAL INTERGOVERNMENTAL       |       |      |  | -           | -           | -           | -           | -                    |
| MARKET VALUE ADJUSTMENT       | 102 R | 3800 |  | -3,357      | -12,360     | 5,247       | 0           | 0                    |
| INVESTMENT INCOME             | 102 R | 3801 |  | 9,030       | 5,707       | 9,777       | 2,000       | 2,000                |
| REFUNDS & REIMBURSEMENTS      | 102 R | 3865 |  | 8,602       | 1,934       | 4,856       | 0           | 0                    |
| TOTAL OTHER                   |       |      |  | 14,275      | (4,720)     | 19,880      | 2,000       | 2,000                |
| TOTAL OTHER TAXES             |       |      |  | -           | -           | -           | -           | -                    |
| TOTAL PERMITS                 |       |      |  | -           | -           | -           | -           | -                    |
| TOTAL SPECIAL ASSESSMENTS     |       |      |  | -           | -           | -           | -           | -                    |
| TOTAL FINES                   |       |      |  | -           | -           | -           | -           | -                    |
| TOTAL LICENSES                |       |      |  | -           | -           | -           | -           | -                    |
| TOTAL                         |       |      |  | 198,962     | 196,187     | 216,353     | 202,907     | 202,907              |



CITY OF NORTH ST. PAUL, MINNESOTA  
ECONOMIC DEVELOPMENT AUTHORITY  
EXPENDITURES - LINE ITEM DETAILS  
2025 BUDGET

| GENERAL LEDGER CODE                  |     |   |      | 2021 Actual   | 2022 Actual    | 2023 Actual    | 2024 Budget    | 2025 Proposed Budget |
|--------------------------------------|-----|---|------|---------------|----------------|----------------|----------------|----------------------|
| Full-Time Employees - Regular        | 102 | 0 | 4010 | 21,088        | 39,974         | 92,782         | 102,638        | 100,075              |
| Full-Time Employees - Overtime       | 102 | 0 | 4011 | 0             | 172            | 43             | 0              | 0                    |
| Deferred Compensation                | 102 | 0 | 4030 | 763           | 522            | 2,978          | 3,789          | 3,633                |
| PERA Contribution                    | 102 | 0 | 4031 | 1,023         | 2,971          | 6,962          | 7,693          | 7,501                |
| FICA Contribution                    | 102 | 0 | 4032 | 1,000         | 2,491          | 5,712          | 6,360          | 6,201                |
| Medicare Contribution                | 102 | 0 | 4033 | 234           | 584            | 1,336          | 1,487          | 1,450                |
| Health Insurance                     | 102 | 0 | 4040 | 1,508         | 3,741          | 14,480         | 12,612         | 7,514                |
| Worker's Compensation Insurance      | 102 | 0 | 4050 | 186           | 457            | 744            | 749            | 650                  |
| <b>TOTAL PERSONNEL SERVICES</b>      |     |   |      | <b>25,800</b> | <b>50,913</b>  | <b>125,037</b> | <b>135,328</b> | <b>127,024</b>       |
| Office Supplies                      | 102 | 0 | 4110 | 0             | 0              | 51             | 0              | 100                  |
| <b>TOTAL SUPPLIES</b>                |     |   |      | <b>-</b>      | <b>-</b>       | <b>51</b>      | <b>-</b>       | <b>100</b>           |
| General Contract/Consulting Services | 102 | 0 | 4300 | 0             | 24,118         | 6,016          | 49,209         | 60,383               |
| Legal Services                       | 102 | 0 | 4302 | 1,052         | 663            | 1,748          | 4,000          | 4,000                |
| Engineering Services                 | 102 | 0 | 4304 | 12,992        | 34,184         | 0              | 0              | 0                    |
| General Service Fees                 | 102 | 0 | 4310 | 0             | 6,810          | 0              | 0              | 0                    |
| Postage                              | 102 | 0 | 4330 | 0             | 9              | 0              | 0              | 0                    |
| General Liability Insurance          | 102 | 0 | 4400 | 1,065         | 1,134          | 1,134          | 1,247          | 1,400                |
| Utilities                            | 102 | 0 | 4500 | 4,852         | 0              | 0              | 0              | 0                    |
| Miscellaneous                        | 102 | 0 | 4630 | 0             | 125,000        | 0              | 0              | 0                    |
| <b>TOTAL CONTRACTUAL SERVICES</b>    |     |   |      | <b>19,960</b> | <b>191,918</b> | <b>8,898</b>   | <b>54,456</b>  | <b>65,783</b>        |
| <b>TOTAL CAPITAL</b>                 |     |   |      | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>             |
| Transfer to other Funds              | 102 | 0 | 4992 | 10,000        | 10,000         | 10,000         | 10,000         | 10,000               |
| <b>TOTAL TRANSFERS</b>               |     |   |      | <b>10,000</b> | <b>10,000</b>  | <b>10,000</b>  | <b>10,000</b>  | <b>10,000</b>        |
| <b>TOTAL</b>                         |     |   |      | <b>55,760</b> | <b>252,831</b> | <b>143,986</b> | <b>199,784</b> | <b>202,907</b>       |