City of North St. Paul
City Council
Workshop Meeting Agenda

October 1, 2024
5:15 PM

The City Council Workshop Meeting will be conducted on **October 1, 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**

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. Community Center RFP Review Update
B. Commissions and workshop meetings recording discussion
C. 2025 Enterprise Fund Budgets
D. Enterprise Fund 10-Year Financial Plans
E. 2024 Statements of Revenues, Expenditures, and Changes in Fund Balance for the General Fund and Enterprise Funds

V. Other Business

VI. Adjournment

The next regularly scheduled City Council Workshop meeting is October 15, 2024

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Agenda Information Memorandum

To	Date
Honorable Mayor Monge and City Council	October 1, 2024

Agenda Placement # IV.A

Topic(s)

Subject

Community Center RFP Review Update

Background/Facts

See attached Staff report.

Recommended Action

Discuss the Community Center RFP review process.

Attachments

1. 24.10.1 CC Workshop Comm Center RFP Review Staff Memo

Respectfully submitted,
Riley Grams, Community Development / Community Services Director

City Council Workshop Staff Report

Report To: North St. Paul City Council

Report From: Riley Grams, Community Development Director

Meeting Date: October 1, 2024

Agenda Item: Community Center RFP Review

Action Requested:	☐ Motion	☒ Discussion	☐ Public Hearing	
Form of Action:	☐ Resolution	☐ Ordinance	☐ Contract/Agreement	☒ Other

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RECOMMENDED ACTIONS

Discuss the Community Center RFP review process.

BACKGROUND

The City recently posted a Request for Proposals (RFP) to perform professional services to prepare a Community Outreach Feasibility Study. The study will provide direction to City Staff and elected officials on critical elements for a remodel or new Community Multicultural Outreach Center that would meet the needs of the City of North St Paul residents and visitors. Proposals were due to the City on September 20, 2024.

The City received a total of six (6) proposals from the following firms (in alphabetical order):

1) EAPC Architects and Engineers
2) Hammel, Green and Abrahamson, Inc (HGA)
3) Kodet Architecture Group
4) Meyer Group Architecture
5) Seajewel Consulting
6) Wold Architecture and Engineers

City Staff will now begin a process of independently reviewing and evaluating each proposal against a scoring matrix to fairly rate proposals. The scoring matrix consists of a set of evaluation criteria, each assigned a certain point value and weight. Each proposal is then scored on these criteria and the total points tallied up to determine the preferred proposal.

It is anticipated that the City Council will review the scores and selected proposal at a future City Council meeting.

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Agenda Information Memorandum

To	Date
Honorable Mayor Monge and City Council	October 1, 2024

Agenda Placement # IV.B

Topic(s)

Subject

Commissions and workshop meetings recording discussion

Background/Facts

Discussion regarding the video recording of commissions and workshop meetings.

Recommended Action

Attachments

None

Respectfully submitted,
Brian Frandle, City Manager

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Agenda Information Memorandum

To	Date
Honorable Mayor Monge and City Council	October 1, 2024

Agenda Placement # IV.C

Topic(s)

Subject

2025 Enterprise Fund Budgets

Background/Facts

- **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

Recommended Action

Staff seeks direction on the Enterprise Fund Budgets.

Attachments

1. 2025 ENTERPRISE FUNDS BUDGETS - OVERVIEW
2. Enterprise Fund Budgets

Respectfully submitted,
Daniel Winek, Finance Director

2025 ENTERPRISE FUNDS BUDGETS

October 1, 2024

City of North St. Paul

ENTERPRISE FUNDS

The City budgets the following major enterprise funds:

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

WATER FUND

- Revenues of $2,219,968, increase of $7,310 from 2024.
- Budget of $1,356,778, decrease of $173,417 from 2024.
- Fund Balance – Increase of $863,190.
- Significant Changes:
  - Expenditures:

EXPENDITURES							
PERSONNEL	220,885	272,627	296,532	333,617	360,048	26,431	8%
SUPPLIES	69,046	52,127	72,655	144,730	145,350	620	0%
CONTRACTURAL SERVICES	416,964	359,664	394,400	543,155	451,008	(92,147)	-17%
CAPITAL	-	30,016	141,139	142,350	69,350	(73,000)	-51%
DEBT	127,387	206,523	168,742	161,343	146,907	(14,436)	-9%
TRANSFERS	205,000	205,000	648,417	205,000	184,115	(20,885)	-10%
TOTAL EXPENDITURES	**1,039,282**	**1,125,958**	**1,721,885**	**1,530,195**	**1,356,778**	**(173,417)**	**-11%**

WASTE WATER FUND

- Revenues of $2,676,601, increase of $41,100 from 2024.
- Budget of $2,138,356, decrease of $455,575 from 2024.
- Fund Balance – Increase of $538,245.
- Significant Changes:
  - Expenditures:

EXPENDITURES							
PERSONNEL	183,367	230,462	258,377	278,038	299,376	21,338	8%
SUPPLIES	19,234	39,191	35,734	41,290	40,950	(340)	-1%
CONTRACTURAL SERVICES	1,225,599	1,228,593	1,277,544	1,331,027	1,427,210	96,183	7%
CAPITAL	-	121,651	329,722	666,653	130,833	(535,820)	-80%
DEBT	137,418	166,674	139,078	131,923	117,011	(14,912)	-11%
TRANSFERS	145,000	145,000	183,515	145,000	122,976	(22,024)	-15%
TOTAL EXPENDITURES	**1,710,618**	**1,931,571**	**2,223,971**	**2,593,931**	**2,138,356**	**(455,575)**	**-18%**

ELECTRIC FUND

- Revenues of $11,987,315, increase of $151,811 from 2024.
- Budget of $11,996,667, decrease of $944,985 from 2024.
- Fund Balance – Decrease of $9,352.
- Significant Changes:
  - 2025 proposed budget includes increase revenue due to negative reporting of City Used Utilities.
  - 2025 proposed budget does not include a transfer out of $1,100,000 for Streets.

SURFACE WATER FUND

- Revenues of $1,040,872, increase of $31,316 from 2024.
- Budget of $786,968, decrease of $162,818 from 2024.
- Fund Balance – Increase of $253,904.
- Significant Changes:
  - 2.5% increase in rate.
  - Expenditures:

EXPENDITURES							
PERSONNEL	168,722	211,515	234,695	256,681	276,145	19,464	8%
SUPPLIES	8,389	4,990	15,380	23,135	45,520	22,385	97%
CONTRACTURAL SERVICES	186,011	97,953	176,228	208,426	167,668	(40,758)	-20%
CAPITAL	81	-	-	256,833	126,200	(130,633)	-51%
DEBT	84,037	161,958	130,052	124,711	113,446	(11,265)	-9%
TRANSFERS	80,000	80,000	189,430	80,000	57,989	(22,011)	-28%
TOTAL EXPENDITURES	**527,240**	**556,417**	**745,785**	**949,786**	**786,968**	**(162,818)**	**-17%**

SOLID WASTE FUND

- Revenues of $1,070,166, increase of $26,062 from 2024.
- Budget of $1,173,846, increase of $26,582 from 2024.
- Fund Balance – Decrease of $103,680.
- Significant Changes:
  - Contractual services budget increased $46,619.

FIBER OPTIC FUND

- Revenues of $222,867, increase of $6,290 from 2024.
- Budget of $113,250, increase of $7,250 from 2024.
- Fund Balance – Increase of $109,617.
- Significant Changes:
  - None.

QUESTIONS

ENTERPRISE FUND BUDGETS 2025

City of North St. Paul, Minnesota

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WATER FUND

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	0.15	0.15	0.15	0.15	0.15
Public Works Service Worker	1.25	1.25	1.40	1.40	1.40
City Mechanic	0.10	0.10	0.10	0.10	0.10
FT Utility Billing Staff	0.25	0.40	0.40	0.40	0.40
PT Customer Service Specialist	0.50	-	-	-	-
Utility Billing Coordinator	-	0.20	0.20	0.20	0.20
City Manager	0.03	0.03	0.03	0.03	0.03
Total FTE	2.28	2.38	2.53	2.53	2.53
Inc/(Dec) From Previous Year		0.10	0.15	-	-

Seasonal Employment (Hours)					
Position Title	**2021**	**2022**	**2023**	**2024**	**2025**
Seasonal	1,072	1,072	1,072	1,072	1,072

CITY OF NORTH ST. PAUL, MINNESOTA
WATER 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)	
REVENUES							
CHARGES FOR SERVICES	2,100,570	2,015,614	2,125,357	2,166,840	2,166,840	-	0%
AD VALOREM TAXES	-	-	-	-	-	-	0%
OTHER FINANCING SOURCES	15,846	17,918	17,918	17,918	17,918	-	0%
INTERGOVERNMENTAL	4,333	14,074	12,618	6,000	6,000	-	0%
OTHER	36,296	(53,432)	697,794	15,000	8,940	(6,060)	-40%
OTHER TAXES	-	-	-	-	-	-	0%
PERMITS	-	-	-	-	-	-	0%
SPECIAL ASSESSMENTS	901	439	13	-	-	-	0%
FINES	(27)	(50)	20,269	6,900	20,270	13,370	194%
LICENSES	-	-	-	-	-	-	0%
TOTAL REVENUES	**2,157,918**	**1,994,562**	**2,873,969**	**2,212,658**	**2,219,968**	**7,310**	**0%**
EXPENDITURES							
PERSONNEL	220,885	272,627	296,532	333,617	360,048	26,431	8%
SUPPLIES	69,046	52,127	72,655	144,730	145,350	620	0%
CONTRACTURAL SERVICES	416,964	359,664	394,400	543,155	451,008	(92,147)	-17%
CAPITAL	-	30,016	141,139	142,350	69,350	(73,000)	-51%
DEBT	127,387	206,523	168,742	161,343	146,907	(14,436)	-9%
TRANSFERS	205,000	205,000	648,417	205,000	184,115	(20,885)	-10%
TOTAL EXPENDITURES	**1,039,282**	**1,125,958**	**1,721,885**	**1,530,195**	**1,356,778**	**(173,417)**	**-11%**
CHANGE IN NET POSITION	**1,118,636**	**868,604**	**1,152,084**	**682,463**	**863,190**		

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

GENERAL LEDGER CODE			2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
RES WATER SALES	48 R	3660	1,611,523	1,532,347	1,596,368	1,664,000	1,664,000
COMM WATER SALES	48 R	3661	489,047	483,267	528,988	502,840	502,840
TOTAL CHARGES FOR SERVICES			2,100,570	2,015,614	2,125,357	2,166,840	2,166,840
TOTAL AD VALOREM TAXES			-	-	-	-	-
BOND PREMIUM	48 R	3996	15,846	17,918	17,918	17,918	17,918
TOTAL OTHER FINANCING SOURCES			**15,846**	**17,918**	**17,918**	**17,918**	**17,918**
STATE GRANTS	48 R	3522	0	7,990	0	0	0
OTHER GRANTS	48 R	3541	4,333	6,083	12,618	6,000	6,000
TOTAL INTERGOVERNMENTAL			**4,333**	**14,074**	**12,618**	**6,000**	**6,000**
MARKET VALUE ADJUSTMENT	48 R	3800	-51,414	-149,586	86,794	0	0
INVESTMENT INCOME	48 R	3801	50,752	89,345	158,643	0	0
CONNECTION CHARGES	48 R	3808	26,700	0	0	7,500	0
METER SALES-REMOTE	48 R	3812	10,010	5,945	8,940	7,500	8,940
CONTRIBUTED CAPITAL ASSETS	48 R	3870	0	0	443,417	0	0
PENSION CONTRIBUTIONS	48 R	3894	247	864	0	0	0
TOTAL OTHER			**36,296**	**(53,432)**	**697,794**	**15,000**	**8,940**
TOTAL OTHER TAXES			-	-	-	-	-
TOTAL PERMITS			-	-	-	-	-
S/A INTEREST	48 R	3113	901	439	13	0	0
TOTAL SPECIAL ASSESSMENTS			**901**	**439**	**13**	-	-
PENALTY CHARGE - WATER	48 R	3851	-24	-32	2,075	400	2,075
PENALTY CHARGE	48 R	3853	-3	-19	18,195	6,500	18,195
TOTAL FINES			**(27)**	**(50)**	**20,269**	**6,900**	**20,270**
TOTAL LICENSES			-	-	-	-	-
TOTAL			**2,157,918**	**1,994,562**	**2,873,969**	**2,212,658**	**2,219,968**

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

GENERAL LEDGER CODE		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
Full-Time Employees - Regular	48 62 4010	152,110	181,603	198,235	214,154	232,564
Full-Time Employees - Overtime	48 62 4011	7,428	7,122	7,469	15,000	15,000
Part-Time Employees	48 62 4020	2,149	11,330	8,866	17,056	19,296
Deferred Compensation	48 62 4030	4,795	5,301	5,570	6,615	6,819
PERA Contribution	48 62 4031	11,297	13,869	15,080	17,153	18,534
FICA Contribution	48 62 4032	9,517	12,288	13,223	15,237	16,517
Medicare Contribution	48 62 4033	2,226	2,874	3,093	3,564	3,863
Health Insurance	48 62 4040	18,800	22,519	27,984	27,481	31,619
Worker's Compensation Insurance	48 62 4050	12,564	15,720	17,011	17,357	15,836
TOTAL PERSONNEL SERVICES		**220,885**	**272,627**	**296,532**	**333,617**	**360,048**
Office Supplies	48 62 4110	70	0	56	100	100
Operating Supplies	48 62 4120	808	2,516	129	2,500	0
Shop Materials	48 62 4205	30,451	16,727	33,369	72,620	35,000
City Mechanic Supplies	48 62 4208	3,764	2,770	6,159	10,010	7,500
City Mechanic Shop Charge	48 62 4209	280	0	0	0	0
Motor Fuels	48 62 4210	4,338	2,095	0	4,860	4,500
Lubricants & Additives	48 62 4211	0	266	0	1,150	750
Chemicals & Chemical Products	48 62 4215	6,384	8,237	14,782	15,000	15,000
Signs & Sign Maintenance Materials	48 62 4220	1,564	0	0	1,180	0
Small Tools & Minor Equipment	48 62 4230	2,951	5,247	5,023	6,670	5,500
Maintenance Materials	48 62 4235	15,406	11,355	10,157	26,960	73,500
Uniforms	48 62 4240	3,030	2,913	2,979	3,680	3,500
TOTAL SUPPLIES		**69,046**	**52,127**	**72,655**	**144,730**	**145,350**
General Contract/Consulting Services	48 62 4300	684	224	763	10,750	0
Financial Services	48 62 4301	2,262	2,878	3,547	5,790	4,000
Legal Services	48 62 4302	6,927	-6,927	12,531	2,500	10,000
Planning Services	48 62 4303	0	0	0	1,580	0
Engineering Services	48 62 4304	18,448	15,101	7,947	33,120	20,000
Software & Technology Services	48 62 4305	18,747	11,678	29,458	23,760	25,000
General Service Fees	48 62 4310	15,142	22,931	14,774	44,270	44,500
Personnel Testing	48 62 4315	93	0	0	1,080	1,000
Communications Devices	48 62 4320	139	183	169	500	300
Utility Rebates	48 62 4321	5,679	10,127	18,512	13,520	17,500
Postage	48 62 4330	919	1,075	1,278	1,250	1,300
Printing & Binding	48 62 4340	21,776	22,826	25,243	27,770	28,000
Dues & Subscriptions	48 62 4360	267	373	420	1,520	1,000
Training & Travel	48 62 4370	0	5,644	1,870	6,000	6,000
General Liability Insurance	48 62 4400	4,601	4,900	4,900	5,390	6,140
Property Insurance	48 62 4410	5,747	6,121	6,121	6,733	6,400
Automotive Insurance	48 62 4420	812	865	865	952	1,100
Utilities	48 62 4500	133,218	140,488	139,635	144,440	145,000
Fiber Service (IS Allocation)	48 62 4540	19,507	20,774	20,774	3,245	3,572
Building Maintenance (IS Allocation)	48 62 4550	16,627	18,673	23,528	24,469	27,900
City Mechanic (IS Allocation)	48 62 4560	4,950	4,950	4,950	5,703	5,876
Equipment Rental (IS Allocation)	48 62 4570	53,600	0	0	0	0
General Rentals	48 62 4575	633	0	0	3,500	0

Information Technology (IS Allocation)	48 62 4580	13,000	12,739	14,879	18,383	19,420
Contracted Repair & Maintenance	48 62 4600	73,087	64,015	62,160	154,270	75,000
Miscellaneous	48 62 4630	101	26	78	2,660	2,000
TOTAL CONTRACTUAL SERVICES		**416,964**	**359,664**	**394,400**	**543,155**	**451,008**
Office Equipment	48 62 4705	0	70	0	0	0
Vehicles	48 62 4720	0	0	110,837	0	0
Infrastructure Improvements	48 62 4725	0	29,946	30,302	142,350	69,350
TOTAL CAPITAL		**-**	**30,016**	**141,139**	**142,350**	**69,350**
BONDING & DEBT ISSUANCE-INT.	48 90 4810	116,330	143,127	166,845	156,843	142,407
BONDING & DEBT ISSUANCE-OTHER	48 90 4820	10,329	62,455	1,218	3,500	3,500
BANK CHARGES	48 90 4830	738	679	679	1,000	1,000
BAD DEBT EXPENSE	48 62 4831	-11	262	0	0	0
TOTAL DEBT		**127,387**	**206,523**	**168,742**	**161,343**	**146,907**
Other Operating Transfers	48 62 4920	205,000	205,000	205,000	205,000	184,115
Transfer to other Funds	48 62 4992	0	0	443,417	0	0
TOTAL TRANSFERS		**205,000**	**205,000**	**648,417**	**205,000**	**184,115**
TOTAL		**1,039,282**	**1,125,958**	**1,721,885**	**1,530,195**	**1,356,778**

WASTE WATER FUND

PERSONNEL SUMMARY

Regular Employment (FTE)					
Position Title	**2022**	**2023**	**2024**	**2024**	**2025**
Public Works Director	0.25	0.25	0.25	0.25	0.25
Public Works Supervisor	0.15	0.15	0.15	0.15	0.15
Public Works Service Worker	1.25	1.40	1.40	1.40	1.40
City Mechanic	0.05	0.05	0.05	0.05	0.05
FT Utility Billing Staff	0.20	0.20	0.20	0.20	0.20
Utility Billing Coordinator	0.10	0.10	0.10	0.10	0.10
City Manager	0.03	0.03	0.03	0.03	0.03
Total FTE	2.03	2.18	2.18	2.18	2.18
Inc/(Dec) From Previous Year		0.15	-	-	-

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

CITY OF NORTH ST. PAUL, MINNESOTA
WASTE WATER 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)	
REVENUES							
CHARGES FOR SERVICES	2,446,012	2,445,779	2,507,047	2,603,547	2,603,548	1	0%
AD VALOREM TAXES	-	-	-	-	-	-	0%
OTHER FINANCING SOURCES	18,416	19,454	19,454	19,454	19,454	-	0%
INTERGOVERNMENTAL	-	-	53,702	-	-	-	0%
OTHER	35,343	(20,238)	203,558	12,500	24,888	12,388	99%
OTHER TAXES	-	-	-	-	-	-	0%
PERMITS	-	-	-	-	-	-	0%
SPECIAL ASSESSMENTS	838	536	19	-	-	-	0%
FINES	(77)	(99)	28,711	-	28,711	28,711	0%
LICENSES	-	-	-	-	-	-	0%
TOTAL REVENUES	**2,500,532**	**2,445,432**	**2,812,491**	**2,635,501**	**2,676,601**	**41,100**	**2%**
EXPENDITURES							
PERSONNEL	183,367	230,462	258,377	278,038	299,376	21,338	8%
SUPPLIES	19,234	39,191	35,734	41,290	40,950	(340)	-1%
CONTRACTURAL SERVICES	1,225,599	1,228,593	1,277,544	1,331,027	1,427,210	96,183	7%
CAPITAL	-	121,651	329,722	666,653	130,833	(535,820)	-80%
DEBT	137,418	166,674	139,078	131,923	117,011	(14,912)	-11%
TRANSFERS	145,000	145,000	183,515	145,000	122,976	(22,024)	-15%
TOTAL EXPENDITURES	**1,710,618**	**1,931,571**	**2,223,971**	**2,593,931**	**2,138,356**	**(455,575)**	**-18%**
CHANGE IN NET POSITION	**789,914**	**513,860**	**588,520**	**41,570**	**538,245**		

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

GENERAL LEDGER CODE			2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
RES. SEWER CHARGE	49 R	3662	2,059,445	2,060,330	2,113,224	2,190,630	2,190,630
COMM. SEWER CHARGE	49 R	3663	380,651	379,539	387,902	406,764	406,764
MAPLEWOOD BILLING CHARGE	49 R	3667	5,917	5,910	5,921	6,154	6,154
TOTAL CHARGES FOR SERVICES			2,446,012	2,445,779	2,507,047	2,603,547	2,603,548
TOTAL AD VALOREM TAXES			-	-	-	-	-
BOND PREMIUM	49 R	3996	18,416	19,454	19,454	19,454	19,454
TOTAL OTHER FINANCING SOURCES			**18,416**	**19,454**	**19,454**	**19,454**	**19,454**
OTHER GRANTS	49 R	3541	0	0	53,702	0	0
TOTAL INTERGOVERNMENTAL			-	-	**53,702**	-	-
MARKET VALUE ADJUSTMENT	49 R	3800	-30,470	-80,828	41,228	0	0
INVESTMENT INCOME	49 R	3801	29,727	47,535	98,927	0	0
CONNECTION CHARGES	49 R	3808	30,900	12,300	14,400	12,500	14,400
CONTRIBUTED CAPITAL ASSETS	49 R	3870	0	0	38,515	0	0
MISC SEWER REVENUE	49 R	3891	4,970	0	0	0	0
PENSION CONTRIBUTIONS	49 R	3894	216	755	17	0	17
MISCELLEANEOUS REVENUE (NT)	49 R	3899	0	0	10,471	0	10,471
TOTAL OTHER			**35,343**	**(20,238)**	**203,558**	**12,500**	**24,888**
TOTAL OTHER TAXES			-	-	-	-	-
TOTAL PERMITS			-	-	-	-	-
S/A INTEREST	49 R	3113	838	536	19	0	0
TOTAL SPECIAL ASSESSMENTS			**838**	**536**	**19**	-	-
PENALTY CHARGE - SEWER	49 R	3852	-77	-99	28,711	0	28,711
TOTAL FINES			**(77)**	**(99)**	**28,711**	-	**28,711**
TOTAL LICENSES			-	-	-	-	-
TOTAL			**2,500,532**	**2,445,432**	**2,812,491**	**2,635,501**	**2,676,601**

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

GENERAL LEDGER CODE		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
Full-Time Employees - Regular	49 72 4010	127,927	156,698	175,860	188,265	204,311
Full-Time Employees - Overtime	49 72 4011	4,005	4,991	4,521	5,000	5,000
Part-Time Employees	49 72 4020	1,075	5,665	4,433	8,528	9,648
Deferred Compensation	49 72 4030	4,090	4,703	4,972	5,731	5,935
PERA Contribution	49 72 4031	9,885	12,113	13,540	14,462	15,666
FICA Contribution	49 72 4032	8,410	10,545	11,656	12,484	13,548
Medicare Contribution	49 72 4033	1,967	2,467	2,726	2,920	3,169
Health Insurance	49 72 4040	14,586	18,072	24,199	23,839	26,793
Worker's Compensation Insurance	49 72 4050	11,423	15,208	16,470	16,809	15,306
TOTAL PERSONNEL SERVICES		**183,367**	**230,462**	**258,377**	**278,038**	**299,376**
Office Supplies	49 72 4110	24	25	22	270	250
Operating Supplies	49 72 4120	1,771	1,738	9,969	2,400	4,500
Shop Materials	49 72 4205	1,991	625	1,737	2,010	2,000
City Mechanic Supplies	49 72 4208	1,610	14,288	5,268	5,000	5,500
City Mechanic Shop Charge	49 72 4209	100	0	0	0	0
Motor Fuels	49 72 4210	4,003	11,238	10,118	12,000	12,000
Chemicals & Chemical Products	49 72 4215	0	550	0	200	200
Small Tools & Minor Equipment	49 72 4230	4,058	4,881	2,173	6,190	6,000
Maintenance Materials	49 72 4235	3,785	2,995	4,343	9,930	7,500
Uniforms	49 72 4240	1,891	2,853	2,105	3,290	3,000
TOTAL SUPPLIES		**19,234**	**39,191**	**35,734**	**41,290**	**40,950**
General Contract/Consulting Services	49 72 4300	684	224	163	4,380	0
Financial Services	49 72 4301	3,244	4,130	4,673	4,690	4,850
Engineering Services	49 72 4304	3,249	3,220	38,860	5,000	6,500
Software & Technology Services	49 72 4305	11,051	11,762	22,003	18,140	18,500
Sanitation & Recycling Services	49 72 4307	1,004,103	1,082,216	1,049,390	1,136,543	1,210,000
General Service Fees	49 72 4310	3,502	3,125	4,065	8,500	8,500
Personnel Testing	49 72 4315	0	0	0	260	0
Communications Devices	49 72 4320	988	962	5,316	1,550	2,500
Postage	49 72 4330	919	1,075	1,278	1,470	1,400
Printing & Binding	49 72 4340	21,492	22,917	25,243	30,180	27,000
Dues & Subscriptions	49 72 4360	0	0	0	260	0
Training & Travel	49 72 4370	0	5,092	1,809	6,500	4,500
Advertising & Legal Notices	49 72 4390	0	648	0	240	250
General Liability Insurance	49 72 4400	4,595	4,894	4,894	5,383	6,130
Property Insurance	49 72 4410	5,739	6,112	6,112	6,723	6,400
Automotive Insurance	49 72 4420	1,612	1,718	1,718	1,890	2,150
Utilities	49 72 4500	21,155	24,035	22,676	25,250	23,500
Fiber Service (IS Allocation)	49 72 4540	16,104	17,151	17,151	2,768	3,047
Building Maintenance (IS Allocation)	49 72 4550	16,627	17,126	23,528	24,469	27,900
City Mechanic (IS Allocation)	49 72 4560	3,300	3,300	3,300	3,802	3,918
Equipment Rental (IS Allocation)	49 72 4570	80,400	0	0	0	0
General Rentals	49 72 4575	38	993	807	1,100	1,100
Information Technology (IS Allocation)	49 72 4580	13,000	12,739	14,879	15,679	16,565
Contracted Repair & Maintenance	49 72 4600	13,797	5,155	29,681	22,500	50,000
Miscellaneous	49 72 4630	0	0	0	3,750	2,500

TOTAL CONTRACTUAL SERVICES				**1,225,599**	**1,228,593**	**1,277,544**	**1,331,027**	**1,427,210**
Vehicles	49	72	4720	0	0	209,800	40,000	0
Infrastructure Improvements	49	72	4725	0	121,651	119,921	626,653	130,833
TOTAL CAPITAL				**-**	**121,651**	**329,722**	**666,653**	**130,833**
BONDING & DEBT ISSUANCE-INT.	49	90	4810	128,410	133,082	137,209	127,723	112,711
BONDING & DEBT ISSUANCE-OTHER	49	90	4820	8,327	32,396	1,227	3,000	3,100
BANK CHARGES	49	90	4830	700	642	642	1,000	1,000
BAD DEBT EXPENSE	49	72	4831	-20	554	0	200	200
TOTAL DEBT				**137,418**	**166,674**	**139,078**	**131,923**	**117,011**
Other Operating Transfers	49	72	4920	145,000	145,000	145,000	145,000	122,976
Transfer to other Funds	49	72	4992	0	0	38,515	0	0
TOTAL TRANSFERS				**145,000**	**145,000**	**183,515**	**145,000**	**122,976**
TOTAL				**1,710,618**	**1,931,571**	**2,223,971**	**2,593,931**	**2,138,356**

ELECTRIC FUND

PERSONNEL SUMMARY

Regular Employment (FTE)					
Position Title	**2021**	**2022**	**2023**	**2024**	**2025**
Electric Director	1.00	1.00	1.00	1.00	1.00
Electric Superintendent	1.00	1.00	1.00	1.00	1.00
Electric Linesman	7.00	7.00	8.00	7.00	7.00
Locator	1.00	1.00	1.00	1.00	1.00
City Mechanic	0.20	0.20	0.20	0.20	0.20
FT Utility Billing Staff	0.45	0.90	0.90	0.90	0.90
PT Customer Service Specialist	1.00	-	-	-	-
City Manager	0.25	0.25	0.25	0.25	0.25
Asst To City Mgr/HR Manager	0.25	0.25	0.25	0.25	0.25
Finance Director	0.25	0.25	0.25	0.25	0.25
Utility Billing Coordinator	-	0.50	0.50	0.50	0.50
Accountant/Finance Coordinator	0.25	0.25	0.50	0.50	0.25
Accounting Technician	0.25	0.25	0.25	0.25	0.25
Total FTE	12.90	12.85	14.10	13.10	12.85
Inc/(Dec) From Previous Year		(0.05)	1.25	(1.00)	(0.25)

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

NORTH ST.PAUL
extraordinary.

CITY OF NORTH ST. PAUL, MINNESOTA
ELECTRIC 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)	
REVENUES							
CHARGES FOR SERVICES	10,451,464	11,285,833	11,611,519	11,595,804	11,787,627	191,823	2%
AD VALOREM TAXES	-	-	-	-	-	-	0%
OTHER FINANCING SOURCES	-	-	-	-	-	-	0%
INTERGOVERNMENTAL	7,288	16,684	7,836	7,200	7,836	636	9%
OTHER	252,072	128,959	622,215	232,500	71,852	(160,648)	-69%
OTHER TAXES	-	-	-	-	-	-	0%
PERMITS	-	-	-	-	-	-	0%
SPECIAL ASSESSMENTS	17	17	0	-	-	-	0%
FINES	(150)	(98)	131,829	-	120,000	120,000	0%
LICENSES	-	-	-	-	-	-	0%
TOTAL REVENUES	**10,710,690**	**11,431,395**	**12,373,399**	**11,835,504**	**11,987,315**	**151,811**	**1%**
EXPENDITURES							
PERSONNEL	1,659,481	1,672,137	1,728,776	1,973,973	2,036,008	62,035	3%
SUPPLIES	339,818	467,065	513,658	580,500	596,250	15,750	3%
CONTRACTURAL SERVICES	7,195,402	7,913,291	8,058,932	8,257,029	8,667,459	410,430	5%
CAPITAL	2,901	30,789	72,677	714,900	341,550	(373,350)	-52%
DEBT	43,917	51,711	70,481	15,250	55,400	40,150	263%
TRANSFERS	431,412	300,000	300,000	1,400,000	300,000	(1,100,000)	-79%
TOTAL EXPENDITURES	**9,672,932**	**10,434,993**	**10,744,524**	**12,941,652**	**11,996,667**	**(944,985)**	**-7%**
CHANGE IN NET POSITION	**1,037,758**	**996,402**	**1,628,875**	**(1,106,148)**	**(9,352)**		

NORTH ST.PAUL extraordinary.

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

GENERAL LEDGER CODE				2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
OVER/UNDER MISC REVENUE	50	R	3617	5	286	170	0	170
RES ELECT SALES	50	R	3664	6,668,682	7,122,326	7,302,190	7,318,190	7,318,190
COMM ELECT SALES	50	R	3665	3,804,294	4,211,224	4,167,076	4,327,032	4,327,032
GREEN POWER SALES	50	R	3668	10,673	11,770	11,849	12,000	12,000
CITY USED UTILITIES	50	R	3669	-113,393	-144,128	0	-148,092	0
STREET LIGHTS OR SURFACE UTILITY CHARGES	50	R	3670	81,203	84,354	130,235	86,674	130,235
TOTAL CHARGES FOR SERVICES				10,451,464	11,285,833	11,611,519	11,595,804	11,787,627
TOTAL AD VALOREM TAXES				-	-	-	-	-
TOTAL OTHER FINANCING SOURCES				-	-	-	-	-
OTHER GRANTS	50	R	3541	7,288	16,684	7,836	7,200	7,836
TOTAL INTERGOVERNMENTAL				**7,288**	**16,684**	**7,836**	**7,200**	**7,836**
MARKET VALUE ADJUSTMENT	50	R	3800	-91,504	-270,389	121,861	0	0
INVESTMENT INCOME	50	R	3801	91,187	123,833	235,201	0	0
RENTAL INCOME	50	R	3802	21,989	20,674	21,415	22,000	21,415
SALE OF GOODS & PROPERTY	50	R	3804	1,344	22,338	254	0	0
CONNECTION CHARGES	50	R	3808	27,300	21,750	17,150	22,000	17,150
INTEREST INCOME	50	R	3818	160,516	169,554	167,349	156,000	0
REFUNDS & REIMBURSEMENTS	50	R	3865	4,359	2,805	787	0	787
PENSION CONTRIBUTIONS	50	R	3894	2,017	6,253	121	0	0
NSF CHECK FEE	50	R	3895	0	0	840	0	0
PROCESSING FEE	50	R	3896	0	0	5,099	0	0
MISCELLEANEOUS REVENUE (NT)	50	R	3899	34,862	32,140	52,139	32,500	32,500
TOTAL OTHER				**252,072**	**128,959**	**622,215**	**232,500**	**71,852**
TOTAL OTHER TAXES				-	-	-	-	-
TOTAL PERMITS				-	-	-	-	-
S/A INTEREST	50	R	3113	17	17	0	0	0
TOTAL SPECIAL ASSESSMENTS				**17**	**17**	**0**	-	-
PENALTY CHARGE - ELECTRIC	50	R	3850	-150	-98	131,829	0	120,000
TOTAL FINES				**(150)**	**(98)**	**131,829**	-	**120,000**
TOTAL LICENSES				-	-	-	-	-

TOTAL	**10,710,690**	**11,431,395**	**12,373,399**	**11,835,504**	**11,987,315**

NORTH ST.PAUL extraordinary.

CITY OF NORTH ST. PAUL, MINNESOTA
ELECTRIC FUND - STRUCTURES/STATIONS
EXPENDITURES - LINE ITEM DETAILS
2025 BUDGET

GENERAL LEDGER CODE		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
Full-Time Employees - Regular	50 51 4010	5,310	11,255	7,995	8,951	9,438
Full-Time Employees - Overtime	50 51 4011	203	58	137	0	0
Deferred Compensation	50 51 4030	42	28	21	166	166
PERA Contribution	50 51 4031	425	849	613	670	706
FICA Contribution	50 51 4032	364	731	519	553	584
Medicare Contribution	50 51 4033	85	171	121	129	137
Health Insurance	50 51 4040	328	487	514	771	662
Worker's Compensation Insurance	50 51 4050	282	278	313	292	281
TOTAL PERSONNEL SERVICES		**7,039**	**13,856**	**10,234**	**11,532**	**11,974**
Operating Supplies	50 51 4120	0	293	0	400	400
Maintenance Materials	50 51 4235	20	1,538	21,642	500	500
Uniforms	50 51 4240	3	3	306	0	350
TOTAL SUPPLIES		**23**	**1,834**	**21,948**	**900**	**1,250**
General Service Fees	50 51 4310	150	375	249	0	300
Contracted Repair & Maintenance	50 51 4600	0	0	0	6,000	13,000
TOTAL CONTRACTUAL SERVICES		**150**	**375**	**249**	**6,000**	**13,300**
TOTAL CAPITAL		-	-	-	-	-
TOTAL DEBT		-	-	-	-	-
TOTAL TRANSFERS		-	-	-	-	-
TOTAL		**7,212**	**16,065**	**32,430**	**18,432**	**26,524**

CITY OF NORTH ST. PAUL, MINNESOTA
ELECTRIC FUND - OVERHEAD LINES
EXPENDITURES - LINE ITEM DETAILS
2025 BUDGET

GENERAL LEDGER CODE		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
Full-Time Employees - Regular	50 52 4010	614,919	709,812	571,981	566,740	597,031
Full-Time Employees - Overtime	50 52 4011	7,019	8,785	13,613	30,000	30,000
Part-Time Employees	50 52 4020	8,842	8,158	2,320	25,589	28,944
Deferred Compensation	50 52 4030	16,783	16,685	13,866	10,525	10,525
PERA Contribution	50 52 4031	46,280	54,000	43,876	44,642	46,913
FICA Contribution	50 52 4032	39,019	45,745	37,024	38,490	40,576
Medicare Contribution	50 52 4033	9,125	10,698	8,659	9,002	9,490
Health Insurance	50 52 4040	63,457	69,721	63,412	48,710	43,448
Worker's Compensation Insurance	50 52 4050	20,066	19,748	21,658	20,387	19,638
TOTAL PERSONNEL SERVICES		**825,511**	**943,352**	**776,410**	**794,085**	**826,565**
Training Supplies	50 52 4115	0	0	722	0	500
Operating Supplies	50 52 4120	150	0	16,012	0	10,000
Shop Materials	50 52 4205	0	0	155	0	150
City Mechanic Supplies	50 52 4208	7,061	6,857	8,264	11,000	10,000
City Mechanic Shop Charge	50 52 4209	200	0	0	0	0
Motor Fuels	50 52 4210	6,542	7,395	5,144	10,800	7,500
Small Tools & Minor Equipment	50 52 4230	1,479	17,581	9,150	12,000	12,000
Maintenance Materials	50 52 4235	115,449	192,415	43,173	250,000	210,000
Uniforms	50 52 4240	10,273	11,745	16,592	12,500	17,000
TOTAL SUPPLIES		**141,156**	**235,992**	**99,213**	**296,300**	**267,150**
General Contract/Consulting Services	50 52 4300	0	0	15	0	0
Software & Technology Services	50 52 4305	7,174	2,794	6,812	7,500	7,500
General Service Fees	50 52 4310	30,120	21,451	15,915	30,000	30,000
Personnel Testing	50 52 4315	756	438	457	750	750
Communications Devices	50 52 4320	2,322	1,155	1,184	3,000	2,000
Postage	50 52 4330	726	614	0	1,500	750
Training & Travel	50 52 4370	252	12,717	6,058	8,000	8,000
Refuse & Recycling	50 52 4510	295	0	0	1,500	500
City Mechanic (IS Allocation)	50 52 4560	5,500	5,500	5,500	6,337	6,529
Contracted Repair & Maintenance	50 52 4600	10,035	9,890	3,217	5,000	5,000
TOTAL CONTRACTUAL SERVICES		**57,181**	**54,558**	**39,159**	**63,587**	**61,029**
Field Equipment	50 52 4710	2,901	0	41,200	432,900	0
Infrastructure Improvements	50 52 4725	0	0	0	282,000	250,000
Improvements Other Than Buildings	50 52 4750	0	9,803	0	0	0
TOTAL CAPITAL		**2,901**	**9,803**	**41,200**	**714,900**	**250,000**
TOTAL DEBT		**-**	**-**	**-**	**-**	**-**
TOTAL TRANSFERS		**-**	**-**	**-**	**-**	**-**
TOTAL		**1,026,748**	**1,243,705**	**955,982**	**1,868,872**	**1,404,744**

CITY OF NORTH ST. PAUL, MINNESOTA
ELECTRIC FUND - UNDERGROUND LINES
EXPENDITURES - LINE ITEM DETAILS
2025 BUDGET

GENERAL LEDGER CODE		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
Full-Time Employees - Regular	50 53 4010	266,795	198,124	237,366	335,688	353,400
Full-Time Employees - Overtime	50 53 4011	2,402	2,957	7,163	15,000	15,000
Part-Time Employees	50 53 4020	8,687	4,993	585	17,056	19,296
Deferred Compensation	50 53 4030	1,107	1,010	905	6,365	6,365
PERA Contribution	50 53 4031	20,959	15,308	18,244	26,233	27,561
FICA Contribution	50 53 4032	18,067	13,286	15,608	22,743	23,980
Medicare Contribution	50 53 4033	4,225	3,107	3,650	5,319	5,608
Health Insurance	50 53 4040	19,995	11,769	13,274	28,704	26,404
Worker's Compensation Insurance	50 53 4050	11,590	11,406	12,794	12,082	11,634
TOTAL PERSONNEL SERVICES		**353,827**	**261,960**	**309,589**	**469,190**	**489,248**
Shop Materials	50 53 4205	0	0	88	0	100
City Mechanic Supplies	50 53 4208	6,350	9,687	2,288	10,000	10,000
City Mechanic Shop Charge	50 53 4209	520	0	0	0	0
Motor Fuels	50 53 4210	6,495	9,250	8,918	10,800	10,000
Small Tools & Minor Equipment	50 53 4230	63	449	4,547	7,000	6,000
Maintenance Materials	50 53 4235	180,769	207,194	279,382	250,000	220,000
Uniforms	50 53 4240	1,255	897	3,273	1,500	3,500
TOTAL SUPPLIES		**195,453**	**227,477**	**298,496**	**279,300**	**249,600**
Engineering Services	50 53 4304	2,976	0	1,176	3,000	300
Software & Technology Services	50 53 4305	4,971	0	5,941	5,250	6,500
General Service Fees	50 53 4310	85,982	24,797	12,743	90,000	75,000
Communications Devices	50 53 4320	0	39	37	0	50
Postage	50 53 4330	0	0	441	0	500
City Mechanic (IS Allocation)	50 53 4560	5,500	5,500	5,500	6,337	6,529
Contracted Repair & Maintenance	50 53 4600	4,130	2,230	39,400	5,000	25,000
TOTAL CONTRACTUAL SERVICES		**103,559**	**32,566**	**65,237**	**109,587**	**113,879**
Field Equipment	50 53 4710	0	0	31,476	0	91,550
TOTAL CAPITAL		**-**	**-**	**31,476**	**-**	**91,550**
TOTAL DEBT		**-**	**-**	**-**	**-**	**-**
TOTAL TRANSFERS		**-**	**-**	**-**	**-**	**-**
TOTAL		**652,839**	**522,003**	**704,798**	**858,077**	**944,277**

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

GENERAL LEDGER CODE		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
Full-Time Employees - Regular	50 54 4010	365,192	330,191	478,504	538,098	543,978
Full-Time Employees - Overtime	50 54 4011	225	234	1,003	0	0
Part-Time Employees	50 54 4020	4,298	0	0	0	0
Deferred Compensation	50 54 4030	12,635	12,181	14,146	18,752	18,107
PERA Contribution	50 54 4031	24,698	30,147	36,288	40,357	40,798
FICA Contribution	50 54 4032	21,424	25,188	30,594	33,362	33,727
Medicare Contribution	50 54 4033	5,010	5,897	7,158	7,802	7,888
Health Insurance	50 54 4040	33,297	42,903	58,194	53,890	56,916
Worker's Compensation Insurance	50 54 4050	6,326	6,226	6,657	6,905	6,807
TOTAL PERSONNEL SERVICES		**473,105**	**452,968**	**632,544**	**699,166**	**708,221**
Office Supplies	50 54 4110	3,095	1,418	214	3,500	2,500
Training Supplies	50 54 4115	0	0	0	500	500
Operating Supplies	50 54 4120	91	229	205	0	250
Maintenance Materials	50 54 4235	0	116	93,583	0	75,000
TOTAL SUPPLIES		**3,186**	**1,762**	**94,002**	**4,000**	**78,250**
General Contract/Consulting Services	50 54 4300	1,173	672	14,457	8,000	8,000
Financial Services	50 54 4301	18,018	20,222	23,156	23,400	24,000
Legal Services	50 54 4302	0	596	0	1,500	1,500
Engineering Services	50 54 4304	0	0	224	0	0
Software & Technology Services	50 54 4305	9,080	12,026	20,767	20,000	21,500
General Service Fees	50 54 4310	144,955	180,012	176,977	25,000	175,000
Power Purchase	50 54 4316	6,392,982	7,206,781	7,216,505	7,423,000	7,608,575
Green Power Purchase/Clean Energy	50 54 4317	11,296	13,239	13,449	13,500	13,905
Communications Devices	50 54 4320	1,442	1,104	1,829	1,400	1,500
Postage	50 54 4330	946	1,083	1,278	1,200	1,300
Printing & Binding	50 54 4340	22,290	23,526	25,243	25,000	25,750
Dues & Subscriptions	50 54 4360	19,578	14,088	18,346	20,500	20,500
Training & Travel	50 54 4370	1,347	1,740	4,740	3,000	4,500
General Liability Insurance	50 54 4400	13,791	14,686	14,686	16,155	18,400
Property Insurance	50 54 4410	17,224	18,344	18,344	20,178	19,300
Automotive Insurance	50 54 4420	5,171	5,507	5,507	6,058	6,870
Utilities	50 54 4500	18,353	21,044	19,748	22,000	22,000
Fiber Service (IS Allocation)	50 54 4540	8,163	8,694	8,694	18,883	20,787
Building Maintenance (IS Allocation)	50 54 4550	155,000	159,649	159,717	166,106	189,350
General Rentals	50 54 4575	932	418	807	1,000	1,000
Information Technology (IS Allocation)	50 54 4580	65,000	63,695	74,398	106,975	113,014
Miscellaneous	50 54 4630	6,862	0	4,103	0	2,500
Collected for Other Agencies	50 54 4640	118,215	58,609	130,098	150,000	175,000
Interest expense-customer deposits	50 54 4660	2,694	56	1,215	5,000	5,000
TOTAL CONTRACTUAL SERVICES		**7,034,511**	**7,825,792**	**7,954,287**	**8,077,855**	**8,479,251**
Office Equipment	50 54 4705	0	20,986	0	0	0
TOTAL CAPITAL		**-**	**20,986**	**-**	**-**	**-**

BONDING & DEBT ISSUANCE-INT.	50	90	4810	37,230	28,625	19,650	14,250	4,800
BONDING & DEBT ISSUANCE-OTHER	50	90	4820	700	880	330	900	500
BANK CHARGES	50	90	4830	0	0	0	100	100
BAD DEBT EXPENSE	50	54	4831	5,987	22,206	50,501	0	50,000
TOTAL DEBT				**43,917**	**51,711**	**70,481**	**15,250**	**55,400**
Other Operating Transfers	50	54	4920	300,000	300,000	300,000	300,000	300,000
Transfer to other Funds	50	54	4992	131,412	0	0	1,100,000	0
TOTAL TRANSFERS				**431,412**	**300,000**	**300,000**	**1,400,000**	**300,000**
TOTAL				**7,986,133**	**8,653,220**	**9,051,314**	**10,196,271**	**9,621,122**

SURFACE WATER FUND

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	0.15	0.15	0.15	0.15	0.15
Public Works Service Worker	1.25	1.25	1.40	1.40	1.40
City Mechanic	0.05	0.05	0.05	0.05	0.05
FT Utility Billing Staff	0.05	0.10	0.10	0.10	0.10
Utility Billing Coordinator	-	0.05	0.05	0.05	0.05
PT Customer Service Specialist	0.13	-	-	-	-
Total FTE	1.63	1.85	2.00	2.00	2.00
Inc/(Dec) From Previous Year		0.22	0.15	-	-

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

CITY OF NORTH ST. PAUL, MINNESOTA
SURFACE WATER 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)	
REVENUES							
CHARGES FOR SERVICES	945,899	957,449	959,726	993,720	1,018,563	24,843	2%
AD VALOREM TAXES	-	-	-	-	-	-	0%
OTHER FINANCING SOURCES	11,394	13,337	13,337	13,336	13,336	-	0%
INTERGOVERNMENTAL	-	-	77,318	-	-	-	0%
OTHER	(85)	(20,196)	296,527	-	17	17	0%
OTHER TAXES	-	-	-	-	-	-	0%
PERMITS	-	-	-	-	-	-	0%
SPECIAL ASSESSMENTS	210	141	4	-	-	-	0%
FINES	(13)	(21)	8,571	2,500	8,956	6,456	258%
LICENSES	-	-	-	-	-	-	0%
TOTAL REVENUES	**957,405**	**950,709**	**1,355,482**	**1,009,556**	**1,040,872**	**31,316**	**3%**
EXPENDITURES							
PERSONNEL	168,722	211,515	234,695	256,681	276,145	19,464	8%
SUPPLIES	8,389	4,990	15,380	23,135	45,520	22,385	97%
CONTRACTURAL SERVICES	186,011	97,953	176,228	208,426	167,668	(40,758)	-20%
CAPITAL	81	-	-	256,833	126,200	(130,633)	-51%
DEBT	84,037	161,958	130,052	124,711	113,446	(11,265)	-9%
TRANSFERS	80,000	80,000	189,430	80,000	57,989	(22,011)	-28%
TOTAL EXPENDITURES	**527,240**	**556,417**	**745,785**	**949,786**	**786,968**	**(162,818)**	**-17%**
CHANGE IN NET POSITION	**430,165**	**394,293**	**609,697**	**59,770**	**253,904**		

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

GENERAL LEDGER CODE			2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
STREET LIGHTS OR SURFACE UTILITY CHARGES	52 R	3670	511,215	478,180	479,669	496,080	508,482
COMMERCIAL SURFACE SERV CHARGE	52 R	3679	434,684	479,269	480,057	497,640	510,081
TOTAL CHARGES FOR SERVICES			945,899	957,449	959,726	993,720	1,018,563
TOTAL AD VALOREM TAXES			-	-	-	-	-
BOND PREMIUM	52 R	3996	11,394	13,337	13,337	13,336	13,336
TOTAL OTHER FINANCING SOURCES			**11,394**	**13,337**	**13,337**	**13,336**	**13,336**
STATE GRANTS	52 R	3522	0	0	52,318	0	0
COUNTY MAINTENANCE	52 R	3533	0	0	25,000	0	0
TOTAL INTERGOVERNMENTAL			-	-	**77,318**	-	-
MARKET VALUE ADJUSTMENT	52 R	3800	-30,517	-79,455	52,193	0	0
INVESTMENT INCOME	52 R	3801	30,233	58,563	134,887	0	0
CONTRIBUTED CAPITAL ASSETS	52 R	3870	0	0	109,430	0	0
PENSION CONTRIBUTIONS	52 R	3894	199	696	0	0	0
MISCELLEANEOUS REVENUE (NT)	52 R	3899	0	0	17	0	17
TOTAL OTHER			**(85)**	**(20,196)**	**296,527**	-	**17**
TOTAL OTHER TAXES			-	-	-	-	-
TOTAL PERMITS			-	-	-	-	-
S/A INTEREST	52 R	3113	210	141	4	0	0
TOTAL SPECIAL ASSESSMENTS			**210**	**141**	**4**	-	-
PENALTY CHARGE	52 R	3853	-13	-21	8,571	2,500	8,956
TOTAL FINES			**(13)**	**(21)**	**8,571**	**2,500**	**8,956**
TOTAL LICENSES			-	-	-	-	-
TOTAL			**957,405**	**950,709**	**1,355,482**	**1,009,556**	**1,040,872**

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

GENERAL LEDGER CODE		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
Full-Time Employees - Regular	52 75 4010	121,145	146,447	161,576	172,455	187,024
Full-Time Employees - Overtime	52 75 4011	853	1,214	814	5,000	5,000
Part-Time Employees	52 75 4020	537	5,665	4,433	8,528	9,648
Deferred Compensation	52 75 4030	3,624	4,456	4,712	5,150	5,344
PERA Contribution	52 75 4031	9,111	11,171	12,318	13,277	14,369
FICA Contribution	52 75 4032	7,744	9,789	10,641	11,504	12,477
Medicare Contribution	52 75 4033	1,811	2,289	2,488	2,690	2,918
Health Insurance	52 75 4040	12,589	15,852	21,845	21,889	24,631
Worker's Compensation Insurance	52 75 4050	11,307	14,631	15,868	16,188	14,734
TOTAL PERSONNEL SERVICES		**168,722**	**211,515**	**234,695**	**256,681**	**276,145**
Office Supplies	52 75 4110	0	0	0	160	0
Operating Supplies	52 75 4120	0	429	0	680	700
Shop Materials	52 75 4205	989	0	0	2,000	2,000
City Mechanic Supplies	52 75 4208	0	0	9,431	5,000	5,000
City Mechanic Shop Charge	52 75 4209	180	0	0	0	0
Motor Fuels	52 75 4210	2,469	611	0	1,250	1,250
Small Tools & Minor Equipment	52 75 4230	2,401	2,085	1,424	3,070	3,070
Maintenance Materials	52 75 4235	1,522	1,021	3,529	10,000	32,500
Uniforms	52 75 4240	829	844	996	975	1,000
TOTAL SUPPLIES		**8,389**	**4,990**	**15,380**	**23,135**	**45,520**
General Contract/Consulting Services	52 75 4300	2,086	1,326	7,403	13,880	10,000
Financial Services	52 75 4301	1,016	1,293	2,120	2,510	2,500
Legal Services	52 75 4302	0	0	18	0	0
Engineering Services	52 75 4304	26,061	48,179	59,680	42,500	25,000
Software & Technology Services	52 75 4305	0	0	5,883	4,390	6,000
Sanitation & Recycling Services	52 75 4307	848	0	0	5,340	4,000
General Service Fees	52 75 4310	2,175	4,625	0	5,000	4,000
Communications Devices	52 75 4320	139	164	151	470	400
Dues & Subscriptions	52 75 4360	1,380	1,380	1,420	1,680	1,700
General Liability Insurance	52 75 4400	4,595	4,895	4,895	5,385	6,130
Property Insurance	52 75 4410	5,739	6,112	6,112	6,723	6,400
Fiber Service (IS Allocation)	52 75 4540	2,268	2,415	2,415	2,522	2,777
Building Maintenance (IS Allocation)	52 75 4550	16,693	17,194	23,527	24,468	27,900
City Mechanic (IS Allocation)	52 75 4560	2,750	2,750	2,750	3,169	3,265
Equipment Rental (IS Allocation)	52 75 4570	38,400	0	0	0	0
Information Technology (IS Allocation)	52 75 4580	6,500	6,369	7,439	14,289	15,096
Contracted Repair & Maintenance	52 75 4600	75,361	1,252	47,415	76,100	50,000
Miscellaneous	52 75 4630	0	0	5,000	0	2,500
TOTAL CONTRACTUAL SERVICES		**186,011**	**97,953**	**176,228**	**208,426**	**167,668**
Land	52 75 4730	81	0	0	0	0
Improvements Other Than Buildings	52 75 4750	0	0	0	256,833	126,200
TOTAL CAPITAL		**81**	**-**	**-**	**256,833**	**126,200**

BONDING & DEBT ISSUANCE-INT.	52 90 4810	74,874	103,003	128,456	120,801	110,486
BONDING & DEBT ISSUANCE-OTHER	52 90 4820	8,538	58,242	1,044	3,000	2,150
BANK CHARGES	52 90 4830	614	553	553	850	750
BAD DEBT EXPENSE	52 75 4831	10	160	0	60	60
TOTAL DEBT		**84,037**	**161,958**	**130,052**	**124,711**	**113,446**
Other Operating Transfers	52 75 4920	80,000	80,000	80,000	80,000	57,989
Transfer to other Funds	52 75 4992	0	0	109,430	0	0
TOTAL TRANSFERS		**80,000**	**80,000**	**189,430**	**80,000**	**57,989**
TOTAL		**527,240**	**556,417**	**745,785**	**949,786**	**786,968**

SOLID WASTE FUND

PERSONNEL SUMMARY

Regular Employment (FTE)					
Position Title	**2021**	**2022**	**2023**	**2024**	**2025**
Utility Billing Coordinator	-	0.15	0.15	0.15	0.15
FT Utility Billing Staff	0.10	0.40	0.40	0.40	0.40
PT Customer Service Specialist	0.25	-	-	-	-
City Manager	0.02	0.02	0.02	0.02	0.02
Total FTE	0.37	0.57	0.57	0.57	0.57
Inc/(Dec) From Previous Year		0.20	-	-	-

CITY OF NORTH ST. PAUL, MINNESOTA
SOLID WASTE 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)	
REVENUES							
CHARGES FOR SERVICES	993,567	1,005,173	1,013,202	1,005,650	1,017,483	11,833	1%
AD VALOREM TAXES	-	-	-	-	-	-	0%
OTHER FINANCING SOURCES	1,254	1,254	1,254	1,254	1,254	-	0%
INTERGOVERNMENTAL	34,924	30,452	36,063	30,500	36,063	5,563	18%
OTHER	4,870	(10,974)	27,416	3,200	2,866	(334)	-10%
OTHER TAXES	-	-	-	-	-	-	0%
PERMITS	-	-	-	-	-	-	0%
SPECIAL ASSESSMENTS	211	163	9	-	-	-	0%
FINES	(40)	(58)	15,264	3,500	12,500	9,000	257%
LICENSES	-	-	-	-	-	-	0%
TOTAL REVENUES	**1,034,785**	**1,026,010**	**1,093,208**	**1,044,104**	**1,070,166**	**26,062**	**2%**
EXPENDITURES							
PERSONNEL	44,899	49,811	57,217	56,059	62,413	6,354	11%
SUPPLIES	90	-	-	25,000	-	(25,000)	-100%
CONTRACTURAL SERVICES	875,602	886,486	969,903	1,003,913	1,050,532	46,619	5%
CAPITAL	15,522	8,750	23,136	-	-	-	0%
DEBT	4,720	4,089	2,525	2,292	901	(1,391)	-61%
TRANSFERS	60,000	60,000	60,000	60,000	60,000	-	0%
TOTAL EXPENDITURES	**1,000,833**	**1,009,136**	**1,112,781**	**1,147,264**	**1,173,846**	**26,582**	**2%**
CHANGE IN NET POSITION	**33,952**	**16,873**	**(19,573)**	**(103,160)**	**(103,680)**		

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

GENERAL LEDGER CODE				2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
SOLID WASTE - REFUSE UTILITY	53	R	3671	522,625	528,116	532,375	528,000	533,335
BULK PICK-UP CEC	53	R	3672	25,426	23,166	21,223	25,000	21,223
SOLID WASTE - YARD WASTE UTILI	53	R	3673	119,091	124,230	128,554	123,000	131,130
SOLID WASTE - RECYCLING UTILIT	53	R	3674	326,425	329,662	331,050	329,650	331,795
TOTAL CHARGES FOR SERVICES				993,567	1,005,173	1,013,202	1,005,650	1,017,483
TOTAL AD VALOREM TAXES				-	-	-	-	-
BOND PREMIUM	53	R	3996	1,254	1,254	1,254	1,254	1,254
TOTAL OTHER FINANCING SOURCES				**1,254**	**1,254**	**1,254**	**1,254**	**1,254**
OTHER GRANTS	53	R	3541	34,924	30,452	36,063	30,500	36,063
TOTAL INTERGOVERNMENTAL				**34,924**	**30,452**	**36,063**	**30,500**	**36,063**
MARKET VALUE ADJUSTMENT	53	R	3800	-9,953	-25,386	8,304	0	0
INVESTMENT INCOME	53	R	3801	9,977	11,130	16,246	0	0
SALE OF GOODS & PROPERTY	53	R	3804	1,586	0	0	0	0
REFUNDS & REIMBURSEMENTS	53	R	3865	3,260	3,283	2,866	3,200	2,866
TOTAL OTHER				**4,870**	**(10,974)**	**27,416**	**3,200**	**2,866**
TOTAL OTHER TAXES				-	-	-	-	-
TOTAL PERMITS				-	-	-	-	-
S/A INTEREST	53	R	3113	211	163	9	0	0
TOTAL SPECIAL ASSESSMENTS				**211**	**163**	**9**	-	-
PENALTY CHARGE	53	R	3853	-40	-58	15,264	3,500	12,500
TOTAL FINES				**(40)**	**(58)**	**15,264**	**3,500**	**12,500**
TOTAL LICENSES				-	-	-	-	-
TOTAL				**1,034,785**	**1,026,010**	**1,093,208**	**1,044,104**	**1,070,166**

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

GENERAL LEDGER CODE		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
Full-Time Employees - Regular	53 80 4010	25,977	32,991	38,994	41,801	46,736
Full-Time Employees - Overtime	53 80 4011	5,596	4,461	4,460	0	0
Part-Time Employees	53 80 4020	2,686	0	0	0	0
Deferred Compensation	53 80 4030	1,049	741	780	1,557	1,564
PERA Contribution	53 80 4031	2,003	2,476	2,928	3,135	3,505
FICA Contribution	53 80 4032	1,640	1,962	2,410	2,592	2,898
Medicare Contribution	53 80 4033	384	459	564	606	678
Health Insurance	53 80 4040	5,370	6,474	6,791	6,063	6,728
Worker's Compensation Insurance	53 80 4050	193	247	290	305	304
TOTAL PERSONNEL SERVICES		**44,899**	**49,811**	**57,217**	**56,059**	**62,413**
Operating Supplies	53 80 4120	90	0	0	25,000	0
TOTAL SUPPLIES		**90**	**-**	**-**	**25,000**	**-**
Sanitation & Recycling Services	53 80 4307	875,602	870,101	953,075	972,663	1,019,282
SCORE Grant	53 80 4308	0	16,183	16,828	31,000	31,000
Miscellaneous	53 80 4630	0	202	0	250	250
TOTAL CONTRACTUAL SERVICES		**875,602**	**886,486**	**969,903**	**1,003,913**	**1,050,532**
Field Equipment	53 80 4710	15,522	8,750	23,136	0	0
TOTAL CAPITAL		**15,522**	**8,750**	**23,136**	**-**	**-**
BONDING & DEBT ISSUANCE-INT.	53 90 4810	4,603	3,569	2,419	1,742	581
BONDING & DEBT ISSUANCE-OTHER	53 90 4820	90	66	66	330	100
BANK CHARGES	53 90 4830	40	44	40	70	70
BAD DEBT EXPENSE	53 80 4831	-13	410	0	150	150
TOTAL DEBT		**4,720**	**4,089**	**2,525**	**2,292**	**901**
Other Operating Transfers	53 80 4920	60,000	60,000	60,000	60,000	60,000
TOTAL TRANSFERS		**60,000**	**60,000**	**60,000**	**60,000**	**60,000**
TOTAL		**1,000,833**	**1,009,136**	**1,112,781**	**1,147,264**	**1,173,846**

FIBER OPTIC FUND

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
FIBER OPTIC 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)	
REVENUES							
CHARGES FOR SERVICES	208,914	213,175	214,175	216,577	222,867	6,290	3%
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	**208,914**	**213,175**	**214,175**	**216,577**	**222,867**	**6,290**	**3%**
EXPENDITURES							
PERSONNEL	-	-	-	-	-	-	0%
SUPPLIES	-	-	-	-	-	-	0%
CONTRACTURAL SERVICES	97,028	100,878	115,736	106,000	113,250	7,250	7%
CAPITAL	-	-	-	-	-	-	0%
DEBT	-	-	-	-	-	-	0%
TRANSFERS	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	**97,028**	**100,878**	**115,736**	**106,000**	**113,250**	**7,250**	**7%**
CHANGE IN NET POSITION	**111,886**	**112,297**	**98,439**	**110,577**	**109,617**		

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

GENERAL LEDGER CODE				2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
FIBER SERVICE	54	R	3680	114,462	113,462	114,462	116,865	114,462
FIBER MAINTENANCE	54	R	3685	13,506	13,506	13,506	13,505	13,505
FIBER - NSP	54	R	3686	80,946	86,207	86,207	86,207	94,900
TOTAL CHARGES FOR SERVICES				208,914	213,175	214,175	216,577	222,867
TOTAL AD VALOREM TAXES				-	-	-	-	-
TOTAL OTHER FINANCING SOURCES				-	-	-	-	-
TOTAL INTERGOVERNMENTAL				-	-	-	-	-
TOTAL OTHER				-	-	-	-	-
TOTAL OTHER TAXES				-	-	-	-	-
TOTAL PERMITS				-	-	-	-	-
TOTAL SPECIAL ASSESSMENTS				-	-	-	-	-
TOTAL FINES				-	-	-	-	-
TOTAL LICENSES				-	-	-	-	-
TOTAL				**208,914**	**213,175**	**214,175**	**216,577**	**222,867**

CITY OF NORTH ST. PAUL, MINNESOTA
FIBER OPTIC FUND
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 Service Fees	54 85 4310	97,028	100,878	115,736	106,000	113,250
TOTAL CONTRACTUAL SERVICES		**97,028**	**100,878**	**115,736**	**106,000**	**113,250**
TOTAL CAPITAL		-	-	-	-	-
TOTAL DEBT		-	-	-	-	-
TOTAL TRANSFERS		-	-	-	-	-
TOTAL		**97,028**	**100,878**	**115,736**	**106,000**	**113,250**

NORTH ST. PAUL
extraordinary.

Agenda Information Memorandum

To	Date
Honorable Mayor Monge and City Council	October 1, 2024

Agenda Placement # IV.D

Topic(s)

Subject

Enterprise Fund 10-Year Financial Plans

Background/Facts

The Finance Department will present the Enterprise Fund 10-Year Financial Plans.

Recommended Action

For information and discussion purposes only.

Attachments

1. Enterprise 10 Year Financial Plans

Respectfully submitted,
Daniel Winek, Finance Director

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

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034
						4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%
REVENUES														
CHARGES FOR SERVICES	2,100,570	2,015,614	2,125,357	2,166,840	2,166,840	2,253,514	2,343,655	2,437,401	2,534,897	2,636,293	2,741,745	2,851,415	2,851,415	2,851,415
AD VALOREM TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES	15,846	17,918	17,918	17,918	17,918	18,635	19,380	20,155	20,961	21,799	22,671	23,578	23,578	23,578
INTERGOVERNMENTAL	4,333	14,074	12,618	6,000	6,000	6,240	6,490	6,750	7,020	7,301	7,593	7,897	7,897	7,897
OTHER	36,296	(53,432)	697,794	15,000	8,940	9,298	9,670	10,057	10,459	10,877	11,312	11,764	11,764	11,764
OTHER TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SPECIAL ASSESSMENTS	901	439	13	-	-	-	-	-	-	-	-	-	-	-
FINES	(27)	(50)	20,269	6,900	20,270	21,081	21,924	22,801	23,713	24,662	25,648	26,674	26,674	26,674
LICENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	**2,157,918**	**1,994,562**	**2,873,969**	**2,212,658**	**2,219,968**	**2,308,768**	**2,401,119**	**2,497,164**	**2,597,050**	**2,700,932**	**2,808,969**	**2,921,328**	**2,921,328**	**2,921,328**
						3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
EXPENDITURES														
PERSONNEL	220,885	272,627	296,532	333,617	360,048	372,650	385,693	399,192	413,164	427,625	442,592	458,083	474,116	490,710
SUPPLIES	69,046	52,127	72,655	144,730	145,350	150,437	155,702	161,152	166,792	172,630	178,672	184,926	191,398	198,097
CONTRACTURAL SERVICES	416,964	359,664	394,400	543,155	451,008	466,793	483,131	500,041	517,542	535,656	554,404	573,808	593,891	614,677
CAPITAL	-	30,016	141,139	142,350	69,350	555,800	1,875,570	4,894,425	1,316,100	1,303,350	1,745,075	1,782,838	195,200	140,625
DEBT	127,387	206,523	168,742	161,343	146,907	188,609	173,027	222,398	211,848	240,939	230,639	221,313	212,719	204,196
TRANSFERS	205,000	205,000	648,417	205,000	184,115	184,114	158,892	158,892	143,438	143,438	115,833	115,833	86,831	86,831
OTHER NONBUDGETED	239,117	317,794	185,113											
TOTAL EXPENDITURES	**1,278,399**	**1,443,752**	**1,906,998**	**1,530,195**	**1,356,778**	**1,918,403**	**3,232,015**	**6,336,100**	**2,768,884**	**2,823,638**	**3,267,215**	**3,336,801**	**1,754,154**	**1,735,136**
CHANGE IN NET POSITION	**879,519**	**550,810**	**966,971**	**682,463**	**863,190**	**390,365**	**(830,896)**	**(3,838,936)**	**(171,834)**	**(122,706)**	**(458,246)**	**(415,473)**	**1,167,174**	**1,186,192**
BEGINNING FUND BALANCE	**5,614,691**	**6,494,210**	**7,045,021**	**8,011,992**	**8,694,455**	**9,557,645**	**9,948,010**	**9,117,114**	**5,278,178**	**5,106,344**	**4,983,638**	**4,525,392**	**4,109,919**	**5,277,093**
ENDING FUND BALANCE	**6,494,210**	**7,045,021**	**8,011,992**	**8,694,455**	**9,557,645**	**9,948,010**	**9,117,114**	**5,278,178**	**5,106,344**	**4,983,638**	**4,525,392**	**4,109,919**	**5,277,093**	**6,463,285**
CASH FLOW														
CHANGE IN NET POSITION	879,519	550,810	966,971	682,463	863,190	390,365	(830,896)	(3,838,936)	(171,834)	(122,706)	(458,246)	(415,473)	1,167,174	1,186,192
DEDUCT:														
CAPITAL	(11,259)	(301,156)	(1,406,630)		-	-	-		-	-	-	-	-	-
DEBT SERVICE - PRINCIPAL	(346,029)	(919,399)	(462,549)	(456,601)	(470,047)	(524,407)	(543,933)	(458,383)	(473,555)	(514,820)	(451,026)	(457,346)	(418,509)	(428,509)
ADD:														
BONDS ISSUED	579,349	2,261,446	-	-	-	-	1,385,370	-	880,300	-	-	-	-	-
DEPRECIATION	250,078	266,541	325,540											
CHANGES FROM CASHFLOW	(111,743)	23,733	-	-	-	-	-	-	-	-	-	-	-	-
CHANGES FROM CASHFLOW	(27,334)	(1,797)	(829,451)	-	-	-	-	-	-	-	-	-	-	-
CASH - BEGINNING OF YEAR	4,423,152	5,635,733	7,515,912	6,109,793	6,335,656	6,728,799	6,594,757	6,605,298	2,307,979	2,542,890	1,905,365	996,093	123,275	871,939
CASH - END OF YEAR	**5,635,733**	**7,515,912**	**6,109,793**	**6,335,656**	**6,728,799**	**6,594,757**	**6,605,298**	**2,307,979**	**2,542,890**	**1,905,365**	**996,093**	**123,275**	**871,939**	**1,629,621**
TARGET MIN. WORKING CAPITAL	**421,872**	**466,533**	**582,733**	**457,989**	**424,851**	**449,659**	**447,627**	**475,753**	**479,419**	**501,695**	**502,306**	**512,808**	**514,455**	**526,189**
WORKING CAPITAL - DEBT PAYMENTS	**919,399**	**462,549**	**456,601**	**470,047**	**524,407**	**543,933**	**458,383**	**473,555**	**514,820**	**451,026**	**457,346**	**418,509**	**428,509**	**500,888**
TARGET WORKING CAPITAL	**1,341,271**	**929,082**	**1,039,334**	**928,035**	**949,258**	**993,592**	**906,010**	**949,307**	**994,239**	**952,721**	**959,652**	**931,317**	**942,964**	**1,027,077**
OVER (UNDER) TARGET WORKING CAP.	**4,294,463**	**6,586,830**	**5,070,459**	**5,407,620**	**5,779,541**	**5,601,165**	**5,699,288**	**1,358,672**	**1,548,652**	**952,644**	**36,441**	**(808,043)**	**(71,026)**	**602,544**

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

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034
						4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%
REVENUES														
CHARGES FOR SERVICES	2,446,012	2,445,779	2,507,047	2,603,547	2,603,548	2,727,217	2,856,760	2,992,456	3,134,598	3,283,491	3,439,457	3,602,831	3,773,965	3,953,228
AD VALOREM TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES	18,416	19,454	19,454	19,454	19,454	20,378	21,346	22,360	23,422	24,535	25,700	26,921	28,200	29,540
INTERGOVERNMENTAL	-	-	53,702	-	-	-	-	-	-	-	-	-	-	-
OTHER	35,343	(20,238)	203,558	12,500	24,888	26,070	27,308	28,605	29,964	31,387	32,878	34,440	36,076	37,790
OTHER TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SPECIAL ASSESSMENTS	838	536	19	-	-	-	-	-	-	-	-	-	-	-
FINES	(77)	(99)	28,711	-	28,711	30,075	31,504	33,000	34,568	36,210	37,930	39,732	41,619	43,596
LICENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	**2,500,532**	**2,445,432**	**2,812,491**	**2,635,501**	**2,676,601**	**2,803,740**	**2,936,918**	**3,076,421**	**3,222,552**	**3,375,623**	**3,535,965**	**3,703,924**	**3,879,860**	**4,064,154**
						3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
EXPENDITURES														
PERSONNEL	183,367	230,462	258,377	278,038	299,376	309,854	320,699	331,923	343,540	355,564	368,009	380,889	394,220	408,018
SUPPLIES	19,234	39,191	35,734	41,290	40,950	42,383	43,866	45,401	46,990	48,635	50,337	52,099	53,922	55,809
CONTRACTURAL SERVICES	1,225,599	1,228,593	1,277,544	1,331,027	1,427,210	1,477,162	1,528,863	1,582,373	1,637,756	1,695,077	1,754,405	1,815,809	1,879,362	1,945,140
CAPITAL	-	121,651	329,722	666,653	130,833	984,100	1,505,783	1,012,117	982,660	1,456,225	1,065,450	1,172,775	1,094,388	1,159,970
DEBT	137,418	166,674	139,078	131,923	117,011	133,487	119,361	168,292	158,500	184,882	175,307	166,219	159,042	153,558
TRANSFERS	145,000	145,000	183,515	145,000	122,976	122,976	91,622	91,622	69,970	69,970	39,558	39,558	7,606	7,606
OTHER NONBUDGETED	245,903	310,762												
TOTAL EXPENDITURES	**1,956,521**	**2,242,333**	**2,223,971**	**2,593,931**	**2,138,356**	**3,069,962**	**3,610,195**	**3,231,728**	**3,239,416**	**3,810,353**	**3,453,066**	**3,627,349**	**3,588,540**	**3,730,101**
CHANGE IN NET POSITION	**544,011**	**203,098**	**588,520**	**41,570**	**538,245**	**(266,222)**	**(673,277)**	**(155,307)**	**(16,864)**	**(434,730)**	**82,899**	**76,575**	**291,320**	**334,053**
BEGINNING FUND BALANCE	**3,359,766**	**3,903,777**	**4,106,875**	**4,695,395**	**4,736,965**	**5,275,210**	**5,008,988**	**4,335,712**	**4,180,405**	**4,163,541**	**3,728,810**	**3,811,709**	**3,888,285**	**4,179,604**
ENDING FUND BALANCE	**3,903,777**	**4,106,875**	**4,695,395**	**4,736,965**	**5,275,210**	**5,008,988**	**4,335,712**	**4,180,405**	**4,163,541**	**3,728,810**	**3,811,709**	**3,888,285**	**4,179,604**	**4,513,658**
CASH FLOW														
CHANGE IN NET POSITION	544,011	203,098	588,520	41,570	538,245	(266,222)	(673,277)	(155,307)	(16,864)	(434,730)	82,899	76,575	291,320	334,053
DEDUCT:														
CAPITAL	(25,170)	(96,082)	(96,082)	-	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE - PRINCIPAL	(613,842)	(935,893)	(545,862)	(553,496)	(567,098)	(517,052)	(525,869)	(461,266)	(471,785)	(505,291)	(458,612)	(466,097)	(289,172)	(294,172)
ADD:														
BONDS ISSUED	456,320	1,130,766	1,130,766	-	-	-	1,348,550	-	802,600	-	-	-	-	-
DEPRECIATION	257,764	270,316												
CHANGES FROM CASHFLOW	65,129	81,539	81,539	-	-	-	-	-	-	-	-	-	-	-
CHANGES FROM CASHFLOW	65,129	(188,777)	(234,942)	-	-	-	-	-	-	-	-	-	-	-
TRANSFER IN	(39,599)	(46,165)		55,289	54,809	52,544	50,188	47,738	45,190	42,541	39,785	36,919	33,939	30,839
CASH - BEGINNING OF YEAR	1,836,516	2,546,258	2,965,060	3,888,999	3,432,362	3,458,318	2,727,588	2,927,180	2,358,345	2,717,486	1,820,005	1,484,077	1,131,475	1,167,562
CASH - END OF YEAR	**2,546,258**	**2,965,060**	**3,888,999**	**3,432,362**	**3,458,318**	**2,727,588**	**2,927,180**	**2,358,345**	**2,717,486**	**1,820,005**	**1,484,077**	**1,131,475**	**1,167,562**	**1,238,281**
TARGET MIN. WORKING CAPITAL	**645,652**	**610,621**	**625,102**	**636,002**	**662,483**	**688,334**	**694,456**	**732,472**	**744,729**	**776,862**	**787,913**	**810,009**	**823,070**	**848,143**
WORKING CAPITAL - DEBT PAYMENTS	**935,893**	**545,862**	**553,496**	**567,098**	**517,052**	**525,869**	**461,266**	**471,785**	**505,291**	**458,612**	**466,097**	**289,172**	**294,172**	**357,841**
TARGET WORKING CAPITAL	**1,581,545**	**1,156,483**	**1,178,598**	**1,203,099**	**1,179,534**	**1,214,203**	**1,155,722**	**1,204,257**	**1,250,020**	**1,235,474**	**1,254,010**	**1,099,181**	**1,117,242**	**1,205,984**
OVER (UNDER) TARGET WORKING CAP.	**964,712**	**1,808,577**	**2,710,400**	**2,229,262**	**2,278,783**	**1,513,384**	**1,771,458**	**1,154,088**	**1,467,466**	**584,531**	**230,068**	**32,294**	**50,320**	**32,297**

NORTH ST.PAUL
extraordinary.

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034
						2.25%	2.25%	2.25%	2.50%	2.25%	2.25%	2.25%	2.25%	2.25%
REVENUES														
CHARGES FOR SERVICES	10,451,464	11,285,833	11,611,519	11,595,804	11,787,627	12,052,849	12,324,038	12,601,329	12,916,362	13,206,980	13,504,137	13,807,980	14,118,660	14,436,330
AD VALOREM TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL	7,288	16,684	7,836	7,200	7,836	8,012	8,192	8,376	8,585	8,778	8,976	9,178	9,385	9,596
OTHER	252,072	128,959	622,215	232,500	71,852	73,469	75,122	76,812	78,732	80,503	82,314	84,166	86,060	87,996
OTHER TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SPECIAL ASSESSMENTS	17	17	0	-	-	-	-	-	-	-	-	-	-	-
FINES	(150)	(98)	131,829	-	120,000	122,700	125,461	128,284	131,491	134,450	137,475	140,568	143,731	146,965
LICENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	**10,710,690**	**11,431,395**	**12,373,399**	**11,835,504**	**11,987,315**	**12,257,030**	**12,532,813**	**12,814,801**	**13,135,170**	**13,430,711**	**13,732,902**	**14,041,892**	**14,357,836**	**14,680,887**
All except Contractural Services						3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Contractural Services						2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
EXPENDITURES														
PERSONNEL	1,659,481	1,672,137	1,728,776	1,973,973	2,036,008	2,107,268	2,181,022	2,257,358	2,336,366	2,418,139	2,502,774	2,590,371	2,681,034	2,774,870
SUPPLIES	339,818	467,065	513,658	580,500	596,250	617,119	638,718	661,073	684,211	708,158	732,944	758,597	785,148	812,628
CONTRACTURAL SERVICES	7,195,402	7,913,291	8,058,932	8,257,029	8,667,459	8,862,477	9,061,883	9,265,775	9,474,255	9,687,426	9,905,393	10,128,264	10,356,150	10,589,163
CAPITAL	2,901	30,789	72,677	714,900	341,550	320,500	606,705	964,212	559,200	423,775	622,100	259,600	573,300	385,500
DEBT	43,917	51,711	70,481	15,250	55,400	5,835	1,082	1,120	1,159	1,200	1,242	1,285	1,330	1,377
TRANSFERS	431,412	300,000	300,000	1,400,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
TRANSFERS TO STREET MAINTENANC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER NONBUDGETED	85,874	325,811	(143,759)											
TOTAL EXPENDITURES	**9,758,806**	**10,760,804**	**10,600,765**	**12,941,652**	**11,996,667**	**12,213,199**	**12,789,410**	**13,449,538**	**13,355,191**	**13,538,698**	**14,064,453**	**14,038,117**	**14,696,962**	**14,863,538**
CHANGE IN NET POSITION	**951,884**	**670,591**	**1,772,634**	**(1,106,148)**	**(9,352)**	**43,831**	**(256,597)**	**(634,737)**	**(220,021)**	**(107,987)**	**(331,551)**	**3,775**	**(339,126)**	**(182,651)**
BEGINNING FUND BALANCE	**8,102,101**	**9,053,985**	**9,724,576**	**11,497,210**	**10,391,062**	**10,381,710**	**10,425,541**	**10,168,944**	**9,534,207**	**9,314,186**	**9,206,199**	**8,874,648**	**8,878,423**	**8,539,297**
ENDING FUND BALANCE	**9,053,985**	**9,724,576**	**11,497,210**	**10,391,062**	**10,381,710**	**10,425,541**	**10,168,944**	**9,534,207**	**9,314,186**	**9,206,199**	**8,874,648**	**8,878,423**	**8,539,297**	**8,356,646**
CASH FLOW														
CHANGE IN NET POSITION	951,884	670,591	1,772,634	(1,106,148)	(9,352)	43,831	(256,597)	(634,737)	(220,021)	(107,987)	(331,551)	3,775	(339,126)	(182,651)
DEDUCT:														
CAPITAL	(84,542)	-	-	-	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE - PRINCIPAL	(140,000)	(145,000)	(150,000)	(155,000)	(160,000)	-	-	-	-	-	-	-	-	-
ADD:														
BONDS ISSUED	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEPRECIATION	114,831	108,310												
CHANGES FROM CASHFLOW	(226,108)	(110,554)	(57,617)	-	-	-	-	-	-	-	-	-	-	-
CHANGES FROM CASHFLOW	85,327	(15,789)	-	-	-	-	-	-	-	-	-	-	-	-
ADVANCES TO OTHER FUNDS	-			255,000	255,000	255,000	255,000	255,000	255,000	255,000	255,000	255,000	255,000	255,000
CASH - BEGINNING OF YEAR	3,799,542	4,500,934	5,008,492	6,573,509	5,567,361	5,653,009	5,951,840	5,950,243	5,570,506	5,605,485	5,752,498	5,675,947	5,934,722	5,850,596
CASH - END OF YEAR	**4,500,934**	**5,008,492**	**6,573,509**	**5,567,361**	**5,653,009**	**5,951,840**	**5,950,243**	**5,570,506**	**5,605,485**	**5,752,498**	**5,675,947**	**5,934,722**	**5,850,596**	**5,922,945**
WORKING CAPITAL - OPERATING	**3,327,512**	**3,688,560**	**3,417,336**	**4,034,828**	**3,483,189**	**3,924,591**	**4,020,293**	**4,120,158**	**4,222,677**	**4,327,925**	**4,435,976**	**4,546,911**	**4,660,808**	**4,777,753**
WORKING CAPITAL - DEBT PAYMENTS	**-**	**-**	**-**	**160,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
RESERVE FOR CAPITAL PURCHASES	**-**	**-**	**-**	**300,000**	**350,000**	**605,000**	**860,000**	**1,115,000**	**1,115,000**	**1,115,000**	**1,115,000**	**1,115,000**	**1,115,000**	**1,115,000**
TARGET WORKING CAPITAL	**3,327,512**	**3,688,560**	**3,417,336**	**4,494,828**	**3,833,189**	**4,529,591**	**4,880,293**	**5,235,158**	**5,337,677**	**5,442,925**	**5,550,976**	**5,661,911**	**5,775,808**	**5,892,753**
OVER (UNDER) TARGET WORKING CAP.	**1,173,422**	**1,319,932**	**3,156,173**	**1,072,533**	**1,819,820**	**1,422,249**	**1,069,950**	**335,348**	**267,808**	**309,573**	**124,970**	**272,811**	**74,787**	**30,192**

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

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034
					2.50%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
REVENUES														
CHARGES FOR SERVICES	945,899	957,449	959,726	993,720	1,018,563	1,079,677	1,144,458	1,213,125	1,285,913	1,363,068	1,444,852	1,531,543	1,623,436	1,720,842
AD VALOREM TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES	11,394	13,337	13,337	13,336	13,336	14,136	14,984	15,883	16,836	17,846	18,917	20,052	21,255	22,530
INTERGOVERNMENTAL	-	-	77,318	-	-	-	-	-	-	-	-	-	-	-
OTHER	(85)	(20,196)	296,527	-	17	18	19	20	21	22	23	24	25	27
OTHER TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SPECIAL ASSESSMENTS	210	141	4	-	-	-	-	-	-	-	-	-	-	-
FINES	(13)	(21)	8,571	2,500	8,956	9,493	10,063	10,667	11,307	11,985	12,704	13,466	14,274	15,130
LICENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	**957,405**	**950,709**	**1,355,482**	**1,009,556**	**1,040,872**	**1,103,324**	**1,169,524**	**1,239,695**	**1,314,077**	**1,392,921**	**1,476,496**	**1,565,085**	**1,658,990**	**1,758,529**
						3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
EXPENDITURES														
PERSONNEL	168,722	211,515	234,695	256,681	276,145	285,810	295,813	306,166	316,882	327,973	339,452	351,333	363,630	376,357
SUPPLIES	8,389	4,990	15,380	23,135	45,520	47,113	48,762	50,469	52,235	54,063	55,955	57,913	59,940	62,038
CONTRACTURAL SERVICES	186,011	97,953	176,228	208,426	167,668	173,536	179,610	185,896	192,402	199,136	206,106	213,320	220,786	228,514
CAPITAL	81	-	-	256,833	126,200	612,833	696,045	385,316	2,204,700	398,199	449,583	442,924	421,466	431,149
DEBT	84,037	161,958	130,052	124,711	113,446	188,210	178,899	195,025	186,555	271,381	263,321	256,068	249,401	243,028
TRANSFERS	80,000	80,000	189,430	80,000	57,989	57,989	31,585	31,585	-	-	-	-	-	-
OTHER NONBUDGETED	148,362	211,327	221,918											
TOTAL EXPENDITURES	**675,602**	**767,744**	**967,703**	**949,786**	**786,968**	**1,365,491**	**1,430,714**	**1,154,456**	**2,952,774**	**1,250,752**	**1,314,417**	**1,321,558**	**1,315,223**	**1,341,086**
CHANGE IN NET POSITION	**281,803**	**182,966**	**387,779**	**59,770**	**253,904**	**(262,167)**	**(261,190)**	**85,239**	**(1,638,697)**	**142,169**	**162,079**	**243,527**	**343,767**	**417,443**
BEGINNING FUND BALANCE	**3,837,942**	**4,119,745**	**4,302,711**	**4,690,490**	**4,750,260**	**5,004,164**	**4,741,997**	**4,480,807**	**4,566,046**	**2,927,349**	**3,069,518**	**3,231,597**	**3,475,123**	**3,818,890**
ENDING FUND BALANCE	**4,119,745**	**4,302,711**	**4,690,490**	**4,750,260**	**5,004,164**	**4,741,997**	**4,480,807**	**4,566,046**	**2,927,349**	**3,069,518**	**3,231,597**	**3,475,123**	**3,818,890**	**4,236,333**
CASH FLOW														
CHANGE IN NET POSITION	281,803	182,966	387,779	59,770	253,904	(262,167)	(261,190)	85,239	(1,638,697)	142,169	162,079	243,527	343,767	417,443
DEDUCT:														
CAPITAL	(62,002)	(329,067)	(1,228,674)	-	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE - PRINCIPAL	(249,903)	(707,832)	(344,830)	(338,265)	(341,341)	(348,308)	(355,095)	(377,194)	(391,640)	(470,140)	(410,756)	(427,098)	(388,009)	(381,818)
ADD:														
BONDS ISSUED	468,352	2,113,846	-	-	-	-	555,060	-	2,065,500	-	-	-	-	-
DEPRECIATION	159,522	175,438	218,681											
CHANGES FROM CASHFLOW	(87,704)	(3,765)		-	-	-	-	-	-	-	-	-	-	-
CHANGES FROM CASHFLOW	36,301	57,825	(40,080)		-	-	-	-	-	-	-	-	-	-
TRANSFER IN	-		(109,430)		-	-	-	-	-	-	-	-	-	-
CASH - BEGINNING OF YEAR	1,948,269	2,494,638	3,984,049	2,867,495	2,589,000	2,501,563	1,891,088	1,829,863	1,537,908	1,573,070	1,245,100	996,423	812,851	768,609
CASH - END OF YEAR	**2,494,638**	**3,984,049**	**2,867,495**	**2,589,000**	**2,501,563**	**1,891,088**	**1,829,863**	**1,537,908**	**1,573,070**	**1,245,100**	**996,423**	**812,851**	**768,609**	**804,233**
TARGET MIN. WORKING CAPITAL	**878,138**	**540,291**	**585,442**	**228,674**	**218,053**	**248,377**	**242,441**	**253,816**	**246,864**	**281,343**	**285,395**	**289,949**	**294,940**	**300,279**
WORKING CAPITAL - DEBT PAYMENTS	**-**	**-**	**-**	**341,341**	**348,308**	**355,095**	**377,194**	**391,640**	**470,140**	**410,756**	**427,098**	**388,009**	**381,818**	**582,395**
TARGET WORKING CAPITAL	**878,138**	**540,291**	**585,442**	**570,016**	**566,362**	**603,472**	**619,635**	**645,457**	**717,004**	**692,098**	**712,493**	**677,959**	**676,758**	**882,674**
OVER (UNDER) TARGET WORKING CAP.	**1,616,500**	**3,443,758**	**2,282,053**	**2,018,984**	**1,935,201**	**1,287,616**	**1,210,229**	**892,451**	**856,066**	**553,001**	**283,930**	**134,893**	**91,851**	**(78,441)**

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

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034
					0.00%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%
REVENUES														
CHARGES FOR SERVICES	993,567	1,005,173	1,013,202	1,005,650	1,017,483	1,065,813	1,116,439	1,169,470	1,225,020	1,283,208	1,344,160	1,408,008	1,474,888	1,544,945
AD VALOREM TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES	1,254	1,254	1,254	1,254	1,254	1,314	1,376	1,441	1,509	1,581	1,656	1,735	1,817	1,903
INTERGOVERNMENTAL	34,924	30,452	36,063	30,500	36,063	37,776	39,570	41,450	43,419	45,481	47,641	49,904	52,274	54,757
OTHER	4,870	(10,974)	27,416	3,200	2,866	3,002	3,145	3,294	3,450	3,614	3,786	3,966	4,154	4,351
OTHER TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SPECIAL ASSESSMENTS	211	163	9	-	-	-	-	-	-	-	-	-	-	-
FINES	(40)	(58)	15,264	3,500	12,500	13,094	13,716	14,368	15,050	15,765	16,514	17,298	18,120	18,981
LICENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	**1,034,785**	**1,026,010**	**1,093,208**	**1,044,104**	**1,070,166**	**1,120,999**	**1,174,246**	**1,230,023**	**1,288,448**	**1,349,649**	**1,413,757**	**1,480,911**	**1,551,253**	**1,624,937**
						3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
EXPENDITURES														
PERSONNEL	44,899	49,811	57,217	56,059	62,413	64,597	66,858	69,198	71,620	74,127	76,721	79,406	82,185	85,061
SUPPLIES	90	-	-	25,000	-	-	-	-	-	-	-	-	-	-
CONTRACTURAL SERVICES	875,602	886,486	969,903	1,003,913	1,050,532	1,087,301	1,125,357	1,164,744	1,205,510	1,247,703	1,291,373	1,336,571	1,383,351	1,431,768
CAPITAL	15,522	8,750	23,136	-	-	-	-	-	-	-	-	-	-	-
DEBT	4,720	4,089	2,525	2,292	901	569	589	610	631	653	676	700	725	750
TRANSFERS	60,000	60,000	60,000	60,000	60,000	60,000	-	-	-	-	-	-	-	-
OTHER NONBUDGETED														
TOTAL EXPENDITURES	**1,000,833**	**1,009,136**	**1,112,781**	**1,147,264**	**1,173,846**	**1,212,467**	**1,192,804**	**1,234,552**	**1,277,761**	**1,322,483**	**1,368,770**	**1,416,677**	**1,466,261**	**1,517,579**
CHANGE IN NET POSITION	**33,952**	**16,873**	**(19,573)**	**(103,160)**	**(103,680)**	**(91,468)**	**(18,558)**	**(4,529)**	**10,687**	**27,166**	**44,987**	**64,234**	**84,992**	**107,358**
BEGINNING FUND BALANCE	**685,914**	**719,866**	**736,740**	**717,167**	**614,007**	**510,327**	**418,859**	**400,301**	**395,772**	**406,459**	**433,625**	**478,612**	**542,846**	**627,838**
ENDING FUND BALANCE	**719,866**	**736,740**	**717,167**	**614,007**	**510,327**	**418,859**	**400,301**	**395,772**	**406,459**	**433,625**	**478,612**	**542,846**	**627,838**	**735,196**
CASH FLOW														
CHANGE IN NET POSITION	33,952	16,873	(19,573)	(103,160)	(103,680)	(91,468)	(18,558)	(4,529)	10,687	27,166	44,987	64,234	84,992	107,358
DEDUCT:														
CAPITAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE - PRINCIPAL	(52,800)	(51,600)	(51,600)	(51,600)	(51,600)	-	-	-	-	-	-	-	-	-
ADD:														
BONDS ISSUED	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEPRECIATION														
CHANGES FROM CASHFLOW	(11,745)	(91,252)	(27,103)	-	-	-	-	-	-	-	-	-	-	-
CHANGES FROM CASHFLOW	(4,584)	(3,042)		-	-	-	-	-	-	-	-	-	-	-
TRANSFER IN/OUT	-	-												
CASH - BEGINNING OF YEAR	930,349	895,172	766,152	667,876	513,116	357,836	266,368	247,810	243,281	253,968	281,134	326,121	390,355	475,347
CASH - END OF YEAR	**895,172**	**766,152**	**667,876**	**513,116**	**357,836**	**266,368**	**247,810**	**243,281**	**253,968**	**281,134**	**326,121**	**390,355**	**475,347**	**582,705**
TARGET MIN. WORKING CAPITAL	**325,153**	**330,127**	**359,583**	**378,597**	**387,369**	**400,114**	**393,625**	**407,402**	**421,661**	**436,419**	**451,694**	**467,503**	**483,866**	**500,801**
OVER (UNDER) TARGET WORKING CAP	**570,020**	**436,024**	**308,294**	**134,519**	**(29,533)**	**(133,746)**	**(145,815)**	**(164,121)**	**(167,693)**	**(155,285)**	**(125,573)**	**(77,148)**	**(8,519)**	**81,904**

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

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034
						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
REVENUES														
CHARGES FOR SERVICES	208,914	213,175	214,175	216,577	222,867	222,867	222,867	222,867	222,867	222,867	222,867	222,867	222,867	222,867
AD VALOREM TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SPECIAL ASSESSMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LICENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	**208,914**	**213,175**	**214,175**	**216,577**	**222,867**	**222,867**	**222,867**	**222,867**	**222,867**	**222,867**	**222,867**	**222,867**	**222,867**	**222,867**
						4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
EXPENDITURES														
PERSONNEL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTRACTURAL SERVICES	97,028	100,878	115,736	106,000	113,250	117,780	122,491	127,391	132,487	137,786	143,297	149,029	154,990	161,190
CAPITAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEBT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER NONBUDGETED	44,442	44,440												
TOTAL EXPENDITURES	**141,470**	**145,318**	**115,736**	**106,000**	**113,250**	**117,780**	**122,491**	**127,391**	**132,487**	**137,786**	**143,297**	**149,029**	**154,990**	**161,190**
CHANGE IN NET POSITION	**67,444**	**67,857**	**98,439**	**110,577**	**109,617**	**105,087**	**100,376**	**95,476**	**90,380**	**85,081**	**79,570**	**73,838**	**67,877**	**61,677**
BEGINNING FUND BALANCE	**(733,909)**	**(666,465)**	**(598,609)**	**(500,170)**	**(389,593)**	**(279,976)**	**(174,889)**	**(74,513)**	**20,963**	**111,343**	**196,424**	**275,994**	**349,832**	**417,709**
ENDING FUND BALANCE	**(666,465)**	**(598,609)**	**(500,170)**	**(389,593)**	**(279,976)**	**(174,889)**	**(74,513)**	**20,963**	**111,343**	**196,424**	**275,994**	**349,832**	**417,709**	**479,386**
CASH FLOW														
CHANGE IN NET POSITION	67,444	67,857	98,439	110,577	109,617	105,087	100,376	95,476	90,380	85,081	79,570	73,838	67,877	61,677
DEDUCT:														
CAPITAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ADD:														
BONDS ISSUED	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEPRECIATION	44,439	44,439	44,441											
CHANGES FROM CASHFLOW	(1,608)	(11,371)	-	-	-	-	-	-	-	-	-	-	-	-
CHANGES FROM CASHFLOW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFER IN/OUT	(110,275)	(100,924)	(142,880)	(110,577)	(109,617)	(105,087)	(100,376)	(95,476)	(90,380)	(85,081)	(79,570)	(73,838)	(67,877)	(61,677)
CASH - BEGINNING OF YEAR	-	(0)	0	0	0	0	0	0	0	0	0	0	0	0
CASH - END OF YEAR	**(0)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TARGET MIN. WORKING CAPITAL	**46,685**	**47,955**	**38,193**	**34,980**	**37,373**	**38,867**	**40,422**	**42,039**	**43,721**	**45,469**	**47,288**	**49,180**	**51,147**	**53,193**
OVER (UNDER) TARGET WORKING CAP	**(46,685)**	**(47,955)**	**(38,193)**	**(34,980)**	**(37,372)**	**(38,867)**	**(40,422)**	**(42,039)**	**(43,720)**	**(45,469)**	**(47,288)**	**(49,179)**	**(51,146)**	**(53,192)**

NORTH ST. PAUL
extraordinary.

Agenda Information Memorandum

To	Date
Honorable Mayor Monge and City Council	October 1, 2024

Agenda Placement # IV.E

Topic(s)

Subject

2024 Statements of Revenues, Expenditures, and Changes in Fund Balance for the General Fund and Enterprise Funds

Background/Facts

The City of North St. Paul Finance Department is proud to present this financial report of City operations for your review. This report contains information on resources through the August 31, 2024. The report includes the General Fund and Enterprise Funds. The enterprise funds are comprised of the following:

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

For each fund, revenues and expenditures are shown:

- Budget vs. Actual for the period
- Overall Projection for the year based on trends and assumptions

In addition, each fund will show the Change in Fund Balance for the current period and annual projection.

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

Recommended Action

For your review and discussion.

Attachments

1. General Fund Budget Workbook 2024 - 8.31.24
2. Enterprise Fund Budget Workbook 2024 - AUG 31

Respectfully submitted,
Daniel Winek, Finance Director

UNAUDITED

CITY OF NORTH ST. PAUL, MINNESOTA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED AUGUST 31, 2024

	2024 Adopted Budget	8/31/2024 Actual	Variance from 2024 Actual to Budget Positive (Negative)		Projected Outstanding	12/31/2024 Projected & % to Budget		Projected Variance for 2024 Positive (Negative)	
REVENUES									
Taxes	6,016,632	3,151,125	(2,865,507)	-48%	2,761,894	5,913,019	98%	(103,613)	-2%
Special Assessments	-	656	656	0%	-	656	0%	656	0%
Licenses	81,400	73,320	(8,080)	-10%	7,500	80,820	99%	(580)	-1%
Permits	641,440	313,740	(327,700)	-51%	118,000	431,740	67%	(209,700)	-33%
Court Fines	30,000	11,625	(18,375)	-61%	5,500	17,125	57%	(12,875)	-43%
Intergovernmental	1,838,616	766,395	(1,072,221)	-58%	1,083,753	1,850,148	101%	11,532	1%
Charges for Services	47,500	28,807	(18,693)	-39%	8,500	37,307	79%	(10,193)	-21%
Other Revenues	200,971	250,865	49,894	25%	65,000	315,865	157%	114,894	57%
Transfers	965,553	767,585	(197,968)	-21%	205,000	972,585	101%	7,032	1%
TOTAL REVENUES	9,822,112	5,364,118	(4,457,994)	-45%	4,255,147	9,619,265	98%	(202,847)	-2%
EXPENDITURES									
City Council	124,879	75,929	48,950	39%	43,396	119,325	96%	5,554	4%
Administration	713,039	448,418	264,621	37%	263,789	712,207	100%	832	0%
Elections	45,000	28,814	16,186	36%	7,773	36,587	81%	8,413	19%
Finance	454,111	256,330	197,781	44%	130,609	386,939	85%	67,172	15%
Community Development	315,884	218,864	97,020	31%	79,324	298,188	94%	17,696	6%
Police	4,090,362	2,557,760	1,532,602	37%	1,499,364	4,057,124	99%	33,238	1%
Fire & Code Enforcement	1,409,159	900,384	508,775	36%	491,389	1,391,773	99%	17,386	1%
Building Inspections	645,553	319,964	325,589	50%	131,978	451,942	70%	193,611	30%
Street Maintenance	1,207,001	696,527	510,474	42%	463,397	1,159,924	96%	47,077	4%
Urban Forestry	278,317	206,743	71,574	26%	70,341	277,084	100%	1,233	0%
Park Maintenance	497,843	298,954	198,889	40%	188,982	487,936	98%	9,907	2%
Recreation	40,964	9,125	31,839	78%	8,795	17,920	44%	23,044	56%
TOTAL EXPENDITURES	9,822,112	6,017,812	3,804,300	39%	3,379,137	9,396,949	96%	425,163	4%
CHANGE IN FUND BALANCE	-	(653,694)	(653,694)			222,316		222,316	

UNAUDITED

CITY OF NORTH ST. PAUL, MINNESOTA
GENERAL FUND
STATEMENT OF EXPENDITURES
FOR THE PERIOD ENDED AUGUST 31, 2024

	2024 Adopted Budget	8/31/2024 Actual	Variance from 2024 Actual to Budget Positive (Negative)		Projected Outstanding	12/31/2024 Projected	Projected Variance for 2024 Positive (Negative)	
CITY COUNCIL - 11								
Total Personnel Services	$34,343	$21,612	$12,731	37%	$10,806	$32,418	$1,925	6%
Total Supplies	350	54	$296	85%	32	$86	$264	75%
Total Contractual Services	90,186	54,263	$35,923	40%	32,558	$86,821	$3,365	4%
Total Capital	-	-	$0	0%	-	$0	$0	0%
Total Transfers	-	-	$0	0%	-	$0	$0	0%
TOTAL CITY COUNCIL	124,879	75,929	48,950	39%	43,396	119,325	5,554	4%
ADMINISTRATION - 12								
Total Personnel Services	276,399	165,313	$111,086	40%	$106,605	$271,918	$4,481	2%
Total Supplies	1,250	571	$679	54%	343	$914	$336	27%
Total Contractual Services	280,925	127,407	$153,518	55%	156,444	$283,851	($2,926)	-1%
Total Capital	-	662	($662)	0%	397	$1,059	($1,059)	0%
Total Transfers	154,465	154,465	$0	0%	-	$154,465	$0	0%
TOTAL ADMINISTRATION	713,039	448,418	264,621	37%	263,789	712,207	$832	0%
ELECTIONS - 14								
Total Personnel Services	-	-	$0	0%	$0	$0	$0	0%
Total Supplies	-	-	$0	0%	-	$0	$0	0%
Total Contractual Services	45,000	28,814	$16,186	36%	7,773	$36,587	$8,413	19%
Total Capital	-	-	$0	0%	-	$0	$0	0%
Total Transfers	-	-	$0	0%	-	$0	$0	0%
TOTAL ELECTIONS	45,000	28,814	16,186	36%	7,773	36,587	$8,413	19%
FINANCE - 16								
Total Personnel Services	390,443	212,636	$177,807	46%	$104,393	$317,029	$73,414	19%
Total Supplies	2,000	842	$1,158	58%	505	$1,347	$653	33%
Total Contractual Services	61,668	38,163	$23,505	38%	22,898	$61,061	$607	1%
Total Capital	-	4,689	($4,689)	0%	2,813	$7,502	($7,502)	0%
Total Transfers	-	-	$0	0%	-	$0	$0	0%
TOTAL FINANCE	454,111	256,330	197,781	44%	130,609	386,939	$67,172	15%
COMMUNITY DEVELOPMENT - 19								
Total Personnel Services	230,675	164,429	$66,246	29%	$46,663	$211,092	$19,583	8%
Total Supplies	4,000	1,181	$2,819	70%	709	$1,890	$2,110	53%
Total Contractual Services	81,209	50,572	$30,637	38%	30,343	$80,915	$294	0%
Total Capital	-	2,682	($2,682)	0%	1,609	$4,291	($4,291)	0%
Total Transfers	-	-	$0	0%	-	$0	$0	0%
TOTAL COMMUNITY DEVELOPMENT	315,884	218,864	97,020	31%	79,324	298,188	$17,696	6%
POLICE - 21								
Total Personnel Services	3,291,300	1,986,434	$1,304,866	40%	$1,169,408	$3,155,842	$135,458	4%
Total Supplies	127,000	97,164	$29,836	23%	45,458	$142,622	($15,622)	-12%
Total Contractual Services	659,062	472,344	$186,718	28%	283,406	$755,750	($96,688)	-15%
Total Capital	13,000	1,818	$11,182	86%	1,091	$2,909	$10,091	78%
Total Transfers	-	-	$0	0%	-	$0	$0	0%
TOTAL POLICE	4,090,362	2,557,760	1,532,602	37%	1,499,364	4,057,124	$33,238	1%
FIRE & CODE ENFORCEMENT - 26								
Total Personnel Services	831,556	507,194	$324,362	39%	$322,675	$829,869	$1,687	0%
Total Supplies	64,600	45,489	$19,111	30%	23,293	$68,782	($4,182)	-6%
Total Contractual Services	422,003	279,451	$142,552	34%	122,671	$402,122	$19,881	5%
Total Capital	-	-	$0	0%	-	$0	$0	0%
Total Transfers	91,000	68,250	$22,750	25%	22,750	$91,000	$0	0%
TOTAL FIRE & CODE ENFORCEMENT	1,409,159	900,384	508,775	36%	491,389	1,391,773	$17,386	1%

(continued)

UNAUDITED

CITY OF NORTH ST. PAUL, MINNESOTA
GENERAL FUND
STATEMENT OF EXPENDITURES
FOR THE PERIOD ENDED AUGUST 31, 2024

	2024 Adopted Budget	8/31/2024 Actual	Variance from 2024 Actual to Budget Positive (Negative)		Projected Outstanding	12/31/2024 Projected	Projected Variance for 2024 Positive (Negative)	
BUILDING INSPECTIONS -28								
Total Personnel Services	-	-	$0	0%	$0	$0	$0	0%
Total Supplies	-	-	$0	0%	-	$0	$0	0%
Total Contractual Services	645,553	319,964	$325,589	50%	131,978	$451,942	$193,611	30%
Total Capital	-	-	$0	0%	-	$0	$0	0%
Total Transfers	-	-	$0	0%	-	$0	$0	0%
TOTAL BUILDING INSPECTIONS	645,553	319,964	325,589	50%	131,978	451,942	$193,611	30%
STREET MAINTENANCE - 31								
Total Personnel Services	609,566	356,749	$252,817	41%	$229,530	$586,279	$23,287	4%
Total Supplies	193,660	82,473	$111,187	57%	79,484	$161,957	$31,703	16%
Total Contractual Services	403,775	255,822	$147,953	37%	153,493	$409,315	($5,540)	-1%
Total Capital	-	1,483	($1,483)	0%	890	$2,373	($2,373)	0%
Total Transfers	-	-	$0	0%	-	$0	$0	0%
TOTAL STREET MAINTENANCE	1,207,001	696,527	510,474	42%	463,397	1,159,924	$47,077	4%
URBAN FORESTRY - 36								
Total Personnel Services	125,769	75,023	$50,746	40%	$48,300	$123,323	$2,446	2%
Total Supplies	19,720	11,735	$7,985	40%	7,041	$18,776	$944	5%
Total Contractual Services	45,268	27,527	$17,741	39%	15,000	$42,527	$2,741	6%
Total Capital	87,560	92,458	($4,898)	-6%	-	$92,458	($4,898)	-6%
Total Transfers	-	-	$0	0%	-	$0	$0	0%
TOTAL URBAN FORESTRY	278,317	206,743	71,574	26%	70,341	277,084	$1,233	0%
PARK MAINTENANCE - 40								
Total Personnel Services	274,344	153,684	$120,660	44%	$109,560	$263,244	$11,100	4%
Total Supplies	82,450	45,038	$37,412	45%	27,023	$72,061	$10,389	13%
Total Contractual Services	126,049	87,332	$38,717	31%	52,399	$139,731	($13,682)	-11%
Total Capital	15,000	12,900	$2,100	14%	-	$12,900	$2,100	14%
Total Transfers	-	-	$0	0%	-	$0	$0	0%
TOTAL PARK MAINTENANCE	497,843	298,954	198,889	40%	188,982	487,936	$9,907	2%
RECREATION - 41								
Total Personnel Services	8,395	3,267	$5,128	61%	$5,280	$8,547	($152)	-2%
Total Supplies	5,130	279	$4,851	95%	167	$446	$4,684	91%
Total Contractual Services	27,439	5,579	$21,860	80%	3,347	$8,926	$18,513	67%
Total Capital	-	-	$0	0%	-	$0	$0	0%
Total Transfers	-	-	$0	0%	-	$0	$0	0%
TOTAL RECREATION	40,964	9,125	31,839	78%	8,795	17,920	$23,044	56%
TOTAL EXPENDITURES	9,822,112	6,017,812	3,804,300	39%	3,379,137	9,396,949	$425,163	4%

UNAUDITED

BUDGET YEAR: 2024
FUND: GENERAL FUND (001)
REVENUE

GENERAL LEDGER CODE	GENERAL LEDGER DESCRIPTION	2024 Adopted Budget	8/31/2024 Actual	Variance from 2024 Actual to Budget Positive (Negative)	
001-3011	CURRENT PROPERTY TAX	5,429,751	2,783,262	(2,646,489)	-49%
001-3012	DELINQUENT PROPERTY TAX	(25,000)	21,530	46,530	-186%
001-3013	PENALTY & INTEREST	-	1,217	1,217	0%
001-3016	TAX INCR. EXCESS	43,254	36,284	(6,970)	-16%
001-3019	ELECTRIC FRANCHISE	288,000	190,524	(97,476)	-34%
001-3020	GAS FRANCHISE	168,000	69,166	(98,834)	-59%
001-3030	CABLE FRANCHISE	112,000	49,142	(62,858)	-56%
001-3032	COUNTY GRAVEL TAX	627	-	(627)	-100%
TOTAL TAXES		**6,016,632**	**3,151,125**	**(2,865,507)**	**-48%**
001-3110	S/A PREPAID TO COUNTY	-	-	-	0%
001-3111	S/A CURRENT	-	656	656	0%
001-3112	S/A DELINQUENT	-	-	-	0%
001-3113	S/A INTEREST	-	-	-	0%
001-3114	SPECIAL ASSESSMENT PENALTIES	-	-	-	0%
001-3120	S/A PREPAID TO CITY	-	-	-	0%
TOTAL SPECIAL ASSESSMENT TAXES		**-**	**656**	**656**	**0%**
001-3201	LIQUOR LICENSE	42,000	52,650	10,650	25%
001-3203	CIGARETTE LICENSE	2,400	3,050	650	27%
001-3206	PAWN SHOP LICENSE	3,500	-	(3,500)	-100%
001-3207	CONTRACTOR LICENSE	10,000	9,005	(995)	-10%
001-3208	GARBAGE LICENSE	3,500	2,640	(860)	-25%
001-3290	MISC LICENSE	20,000	5,975	(14,025)	-70%
TOTAL LICENSES		**81,400**	**73,320**	**(8,080)**	**-10%**
001-3301	BUILDING PERMIT	496,440	207,205	(289,235)	-58%
001-3302	ELECTRIC INSPECTION	27,500	15,505	(11,995)	-44%
001-3303	HEATING/AIR COND PERMIT	49,500	28,229	(21,271)	-43%
001-3304	PLUMBING PERMIT	27,500	17,493	(10,007)	-36%
001-3306	ANIMAL LICENSE	-	125	125	0%
001-3308	RENTAL FEE/INSPECTION	30,000	25,806	(4,194)	-14%
001-3310	RIGHT OF WAY PERMIT	4,000	7,896	3,896	97%
001-3390	MISC PERMITS	6,500	11,481	4,981	77%
TOTAL PERMITS		**641,440**	**313,740**	**(327,700)**	**-51%**
001-3401	COURT FINES	30,000	11,625	(18,375)	
TOTAL COURT FINES		**30,000**	**11,625**	**(18,375)**	**-61%**
001-3508	FEDERAL GRANTS-FEMA	-	-	-	0%
001-3509	FEDERAL GRANTS-C19 RELIEF	-	-	-	0%
001-3522	STATE GRANTS	-	7,480	7,480	0%
001-3523	STATE LGA	1,466,430	733,215	(733,215)	-50%
001-3527	FIRE AID	76,900	-	(76,900)	-100%
001-3534	COUNTY FIRE TRAINING REIMB.	5,500	4,804	(696)	-13%
001-3536	LIASON OFFICER	110,036	-	(110,036)	-100%
001-3537	POLICE AID	163,602	-	(163,602)	-100%
001-3538	PERA AID	-	-	-	0%
001-3541	OTHER GRANTS	1,148	5,691	4,543	396%
001-3543	ISD 622 COMMUNITY SCHOOL	-	-	-	0%
001-3544	PD TRAINING REIMB.	15,000	15,205	205	1%
TOTAL INTERGOVERNMENTAL		**1,838,616**	**766,395**	**(1,072,221)**	**-58%**
001-3605	PD COMMUNITY SERVICES	-	-	-	0%
001-3615	ADMINISTRATION CHARGES	35,000	17,227	(17,773)	-51%
001-3615-001-00	ANNUAL NORTH ST PAUL HOME/GARD	-	-	-	0%
001-3616	SEARCHES	5,000	1,980	(3,020)	-60%
001-3617	OVER/UNDER MISC REVENUE	-	-	-	0%
001-3623	ABATEMENTS	-	-	-	0%
001-3624	SIDEWALK SNOW REMOVAL	-	-	-	0%
001-3643	RECREATION - OUTSIDE PROGRAMS	7,500	-	(7,500)	-100%
001-3646	COMM CTR - RENTAL	-	9,600	9,600	0%
001-3650	PAWN SHOP TRANSACTION FEES	-	-	-	0%
TOTAL CHARGES FOR SERVICES		**47,500**	**28,807**	**(18,693)**	**-39%**
001-3800	MARKET VALUE ADJUSTMENT	-	63,116	63,116	0%
001-3801	INVESTMENT INCOME	29,971	68,107	38,136	127%
001-3803	DONATIONS - COURTESY BENCHES	-	-	-	0%
001-3804	SALE OF GOODS & PROPERTY	-	-	-	0%
001-3807	DONATIONS - PD	-	-	-	0%
001-3809	CHARGES FOR SERVICES	-	60	60	0%
001-3810	COUNTY/CITY RECYCLING	-	-	-	0%
001-3813	ANTENNA INCOME	161,000	113,876	(47,124)	-29%
001-3818	INTEREST INCOME	-	-	-	0%
001-3854	PENALTY	-	-	-	0%
001-3865	REFUNDS & REIMBURSEMENTS	5,000	2,315	(2,685)	-54%
001-3895	NSF CHECK FEE	-	-	-	0%
001-3899	MISCELLEANEOUS REVENUE (NT)	5,000	3,391	(1,609)	-32%
001-3900	TAXABLE MISC. REVENUE	-	-	-	0%
TOTAL OTHER CHARGES		**200,971**	**250,865**	**49,894**	**25%**
001-3992	TRANSFER FROM OTHER FUNDS	965,553	767,585	(197,968)	-21%
TOTAL TRANSFERS		**965,553**	**767,585**	**(197,968)**	**-21%**
TOTAL REVENUES		**9,822,112**	**5,364,118**	**(4,457,994)**	**-45%**

UNAUDITED

CITY OF NORTH ST. PAUL, MINNESOTA
WATER FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED AUGUST 31, 2024

	2024 Adopted Budget	8/31/2024 Actual	Variance from 2024 Actual to Budget Positive (Negative)		Projected Outstanding	12/31/2024 Projected & % to Budget		Projected Variance for 2024 Positive (Negative)	
REVENUES									
Special Assessments	-	-	-	0%	-	-	0%	-	0%
Intergovernmental	6,000	5,228	(772)	-13%	-	5,228	87%	(772)	-13%
Charges for Services	2,166,840	1,258,119	(908,721)	-42%	580,000	1,838,119	85%	(328,721)	-15%
Other Revenues	21,900	186,284	164,384	751%	60,000	246,284	1125%	224,384	1025%
Transfers	17,918	-	(17,918)	-100%	17,918	17,918	100%	-	0%
		-							
TOTAL REVENUES	2,212,658	1,449,631	(763,027)	-34%	657,918	2,107,549	95%	(105,109)	-5%
EXPENDITURES									
Personnel Services	333,617	194,160	139,457	42%	112,960	307,120	92%	26,497	8%
Supplies	144,730	21,006	123,724	85%	92,604	113,610	78%	31,120	22%
Contractual Services	543,155	297,551	245,604	45%	228,531	526,082	97%	17,073	3%
Capital	142,350	106,506	35,844	25%	35,844	142,350	100%	-	0%
Transfers	205,000	153,750	51,250	25%	51,250	205,000	100%	-	0%
Debt Issuance & Interest	161,343	89,203	72,140	45%	74,866	164,069	102%	(2,726)	-2%
TOTAL EXPENDITURES	1,530,195	862,176	668,019	44%	596,054	1,458,230	95%	71,965	5%
CHANGE IN FUND BALANCE	682,463	587,455	(95,008)			649,319		(33,144)	

UNAUDITED

CITY OF NORTH ST. PAUL, MINNESOTA
WASTE WATER FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED AUGUST 31, 2024

	2024 Adopted Budget	8/31/2024 Actual	Variance from 2024 Actual to Budget Positive (Negative)		Projected Outstanding	12/31/2024 Projected & % to Budget		Projected Variance for 2024 Positive (Negative)	
REVENUES									
Special Assessments	-	-	-	0%	-	-	0%	-	0%
Intergovernmental	-	-	-	0%	-	-	0%	-	0%
Charges for Services	2,603,547	1,761,157	(842,390)	-32%	880,000	2,641,157	101%	37,610	1%
Other Revenues	12,500	223,909	211,409	1691%	48,000	271,909	2175%	259,409	2075%
Transfers	19,454	-	(19,454)	-100%	19,454	19,454	100%	-	0%
		-							
TOTAL REVENUES	2,635,501	1,985,066	(650,435)	-25%	947,454	2,932,520	111%	297,019	11%
EXPENDITURES									
Personnel Services	278,038	170,975	107,063	39%	101,608	272,583	98%	5,455	2%
Supplies	41,290	23,414	17,876	43%	14,048	37,462	91%	3,828	9%
Contractual Services	1,331,027	974,684	356,343	27%	304,200	1,278,884	96%	52,143	4%
Capital	666,653	634,660	31,993	5%	31,993	666,653	100%	-	0%
Transfers	145,000	108,750	36,250	25%	36,250	145,000	100%	-	0%
Debt Issuance & Interest	131,923	72,011	59,912	45%	60,150	132,161	100%	(238)	0%
TOTAL EXPENDITURES	2,593,931	1,984,494	609,437	23%	548,249	2,532,743	98%	61,188	2%
CHANGE IN FUND BALANCE	41,570	572	(40,998)			399,777		358,207	

UNAUDITED

CITY OF NORTH ST. PAUL, MINNESOTA
ELECTRIC FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED AUGUST 31, 2022

	2024 Adopted Budget	8/31/2024 Actual	Variance from 2024 Actual to Budget Positive (Negative)		Projected Outstanding	12/31/2024 Projected & % to Budget		Projected Variance for 2024 Positive (Negative)	
REVENUES									
Special Assessments	-	-	-	0%	-	-	0%	-	0%
Intergovernmental	7,200	-	(7,200)	-100%	4,900	4,900	68%	(2,300)	-32%
Charges for Services	11,595,804	7,468,142	(4,127,662)	-36%	3,518,200	10,986,342	95%	(609,462)	-5%
Other Revenues	232,500	520,188	287,688	124%	276,000	796,188	342%	563,688	242%
Transfers	-	-	-	0%	-	-	0%	-	0%
		-							
TOTAL REVENUES	11,835,504	7,988,330	(3,847,174)	-33%	3,799,100	11,787,430	100%	(48,074)	0%
EXPENDITURES									
Personnel Services	1,973,973	1,141,130	832,843	42%	716,205	1,857,335	94%	116,638	6%
Supplies	580,500	538,865	41,635	7%	323,319	862,184	149%	(281,684)	-49%
Contractual Services	8,257,029	4,328,683	3,928,346	48%	3,141,916	7,470,599	90%	786,430	10%
Capital	714,900	253,472	461,428	65%	461,428	714,900	100%	-	0%
Transfers	1,400,000	1,325,000	75,000	5%	75,000	1,400,000	100%	-	0%
Debt Issuance & Interest	15,250	35,811	(20,561)	-135%	4,800	40,611	266%	(25,361)	-166%
TOTAL EXPENDITURES	12,941,652	7,622,961	5,318,691	41%	4,722,668	12,345,629	95%	596,023	5%
CHANGE IN FUND BALANCE	(1,106,148)	365,369	1,471,517			(558,199)		547,949	

UNAUDITED

CITY OF NORTH ST. PAUL, MINNESOTA
SURFACE WATER FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED AUGUST 31, 2024

	2024 Adopted Budget	8/31/2024 Actual	Variance from 2024 Actual to Budget Positive (Negative)		Projected Outstanding	12/31/2024 Projected & % to Budget		Projected Variance for 2024 Positive (Negative)	
REVENUES									
Special Assessments	-	-	-	0%	-	-	0%	-	0%
Intergovernmental	-	-	-	0%	-	-	0%	-	0%
Charges for Services	993,720	666,200	(327,520)	-33%	332,800	999,000	101%	5,280	1%
Other Revenues	2,500	112,787	110,287	4411%	52,000	164,787	6591%	162,287	6491%
Transfers	13,336	-	(13,336)	-100%	13,336	13,336	100%	-	0%
		-							
TOTAL REVENUES	1,009,556	778,987	(230,569)	-23%	398,136	1,177,123	117%	167,567	17%
EXPENDITURES									
Personnel Services	256,681	157,325	99,356	39%	93,810	251,135	98%	5,546	2%
Supplies	23,135	9,653	13,482	58%	10,792	20,445	88%	2,690	12%
Contractual Services	208,426	70,354	138,072	66%	112,212	182,566	88%	25,860	12%
Capital	256,833	-	256,833	100%	256,833	256,833	100%	-	0%
Transfers	80,000	60,000	20,000	25%	20,000	80,000	100%	-	0%
Debt Issuance & Interest	124,711	68,320	56,391	45%	58,430	126,750	102%	(2,039)	-2%
TOTAL EXPENDITURES	949,786	365,652	584,134	62%	552,077	917,729	97%	32,057	3%
CHANGE IN FUND BALANCE	59,770	413,335	353,565			259,394		199,624	

UNAUDITED

CITY OF NORTH ST. PAUL, MINNESOTA
SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED AUGUST 31, 2024

	2024 Adopted Budget	8/31/2024 Actual	Variance from 2024 Actual to Budget Positive (Negative)		Projected Outstanding	12/31/2024 Projected & % to Budget		Projected Variance for 2024 Positive (Negative)	
REVENUES									
Special Assessments	-	-	-	0%	-	-	0%	-	0%
Intergovernmental	30,500	-	(30,500)	-100%	30,500	30,500	100%	-	0%
Charges for Services	1,005,650	678,709	(326,941)	-33%	336,000	1,014,709	101%	9,059	1%
Other Revenues	6,700	28,299	21,599	322%	11,200	39,499	590%	32,799	490%
Transfers	1,254	-	(1,254)	-100%	1,254	1,254	100%	-	0%
		-							
TOTAL REVENUES	1,044,104	707,008	(337,096)	-32%	378,954	1,085,962	104%	41,858	4%
EXPENDITURES									
Personnel Services	56,059	35,517	20,542	37%	21,525	57,042	102%	(983)	-2%
Supplies	25,000	12,210	12,790	51%	7,326	19,536	78%	5,464	22%
Contractual Services	1,003,913	638,971	364,942	36%	433,550	1,072,521	107%	(68,608)	-7%
Capital	-	4,845	(4,845)	0%	-	4,845	0%	(4,845)	0%
Transfers	60,000	45,000	15,000	25%	15,000	60,000	100%	-	0%
Debt Issuance & Interest	2,292	814	1,478	64%	581	1,395	61%	897	39%
TOTAL EXPENDITURES	1,147,264	737,357	409,907	36%	477,982	1,215,339	106%	(68,075)	-6%
CHANGE IN FUND BALANCE	(103,160)	(30,349)	72,811			(129,377)		(26,217)	

UNAUDITED

CITY OF NORTH ST. PAUL, MINNESOTA
FIBER OPTIC FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED AUGUST 31, 2024

	2024 Adopted Budget	8/31/2024 Actual	Variance from 2024 Actual to Budget Positive (Negative)		Projected Outstanding	12/31/2024 Projected & % to Budget		Projected Variance for 2024 Positive (Negative)	
REVENUES									
Special Assessments	-	-	-	0%	-	-	0%	-	0%
Intergovernmental	-	-	-	0%	-	-	0%	-	0%
Charges for Services	216,577	140,963	(75,614)	-35%	73,209	214,172	99%	(2,405)	-1%
Other Revenues	-	144	144	0%	-	144	0%	144	0%
Transfers	-	-	-	0%	-	-	0%	-	0%
		-							
TOTAL REVENUES	216,577	141,107	(75,470)	-35%	73,209	214,316	99%	(2,261)	-1%
EXPENDITURES									
Personnel Services	-	-	-	0%	-	-	0%	-	0%
Supplies	-	-	-	0%	-	-	0%	-	0%
Contractual Services	106,000	82,634	23,366	22%	25,040	107,674	102%	(1,674)	-2%
Capital	-	-	-	0%	-	-	0%	-	0%
Transfers	-	-	-	0%	-	-	0%	-	0%
Debt Issuance & Interest	-	-	-	0%	-	-	0%	-	0%
TOTAL EXPENDITURES	106,000	82,634	23,366	22%	25,040	107,674	102%	(1,674)	-2%
CHANGE IN FUND BALANCE	110,577	58,473	(52,104)			106,642		(3,935)	