



City of North St. Paul  
City Council  
Workshop Meeting Agenda

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September 2, 2025  
5:15 PM

The City Council Workshop Meeting will be conducted on **September 2, 2025** at 5:15 p.m. in the Council Chambers at City Hall, located at 2400 Margaret St., North St. Paul.

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

**I. Call to Order**

**II. Roll Call**

Council Member Nordby  
Council Member Woods  
Council Member McKenzie  
Council Member Schweer  
Mayor Monge

**III. Adopt Agenda**

**IV. Topic(s)**

- A. 2026 Budget - Levy Budgets - Certified Levy Discussion
- B. Discussion - Community Center & Grant Funds

**V. Other Business**

**VI. Adjournment**

City Council members may be participating by Interactive Technology.

**The next regularly scheduled City Council Workshop meeting is September 16, 2025.**



**To**

Honorable Mayor Monge and City Council

**Date**

September 2, 2025

**Agenda Placement # IV.A**

Topic(s)

**Subject**

2026 Budget - Levy Budgets - Certified Levy Discussion

**Background/Facts**

The City Council has held a number of 2026 Levy Budget workshops. On September 16, 2025, the City Council needs to approve and certify the City's maximum levy. This meeting is to go over where the City is at and get direction on the levy budgets and maximum levy.

**Recommended Action**

Staff requests direction on the maximum levy.

**Attachments**

1. 2026 BUDGET DISCUSSION 9.2.25
2. 2026 LEVY BUDGETS

Respectfully submitted,  
Daniel Winek, Finance Director



# 2026 BUDGET – LEVY BUDGETS CERTIFIED LEVY DISCUSSION

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SEPTEMBER 2, 2025

City of North St. Paul



# Purpose

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- 2026 Proposed Levy
- 2026 Property Tax Impact
- 2026 Proposed General Fund Budget
- 2026 Proposed HRA & EDA Levies
- 2026 Budget Items
- Discussion



# 2026 PROPOSED LEVY

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# 2026 PROPOSED LEVY

| Taxing Authority | 2025               | 2026               | \$ Diff           | % Change     |
|------------------|--------------------|--------------------|-------------------|--------------|
| City             | \$7,776,312        | \$8,242,893        | \$ 466,581        | 6.00%        |
| HRA              | 11,000             | 11,000             | -                 | 0.00%        |
| EDA              | 200,907            | 200,907            | -                 | 0.00%        |
| Totals           | <b>\$7,988,219</b> | <b>\$8,454,800</b> | <b>\$ 466,581</b> | <b>5.84%</b> |

| Levy Components       | 2025               | 2026 -<br>7/1/2025 | \$ Diff           | % Change     |
|-----------------------|--------------------|--------------------|-------------------|--------------|
| General Fund          | \$5,697,698        | \$5,726,567        | \$ 28,869         | 0.51%        |
| Street Maintenance    | 835,477            | 889,807            | 54,330            | 6.50%        |
| Park                  | 78,702             | 125,360            | 46,658            | 59.28%       |
| Asset Preservation    | 171,689            | 313,889            | 142,200           | 82.82%       |
| Debt                  | 992,746            | 1,187,270          | 194,524           | 19.59%       |
| City Total            | <b>\$7,776,312</b> | <b>\$8,242,893</b> | <b>\$ 466,581</b> | <b>6.00%</b> |
| HRA                   | \$ 11,000          | \$ 11,000          | \$ -              | 100.00%      |
| EDA                   | 200,907            | 200,907            | -                 | 0.00%        |
| City, HRA, EDA Totals | <b>\$7,988,219</b> | <b>\$8,454,800</b> | <b>\$ 466,581</b> | <b>5.84%</b> |



## ITEMS TO ACHIEVE 6% CITY LEVY

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- Penalty Transfer from Electric remains - \$131,829
- EAB Removal moved from General Fund to Asset Preservation Fund - \$90,210
- Restored Enterprise Transfers to \$820,000 - \$64,920
- Total - \$286,959 or 3.69% Levy Reduction



# CITY LEVY CHANGES FOR 2026

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- General Fund:
  - Total Personnel Costs - \$298,408 or 3.84% Levy Increase
  - Supplies, Contractual Services, Capital – (\$337,100) or 4.33% Levy Decrease
  - Transfers - Expense – Reduction of \$20,000 or .26% Levy Decrease
  - All other Revenue – Reduction of \$87,561 or 1.13% Levy Increase

**General Fund Items increase Levy \$28,869 or .37%**

- Infrastructure:
  - Streets – \$54,330 increase or Levy Increase of .70%
  - Parks – \$46,658 increase or Levy Increase of .60%
  - Asset Preservation - \$142,200 increase or Levy Increase of 1.83%
  - Debt - \$194,524 increase or Levy Increase of 2.50%

**Infrastructure Items increase Levy \$437,712 or 5.63%**

**All Items above increase Levy \$466,581 or 6.00%**



# 2026 & 2025 Debt Levy Summary

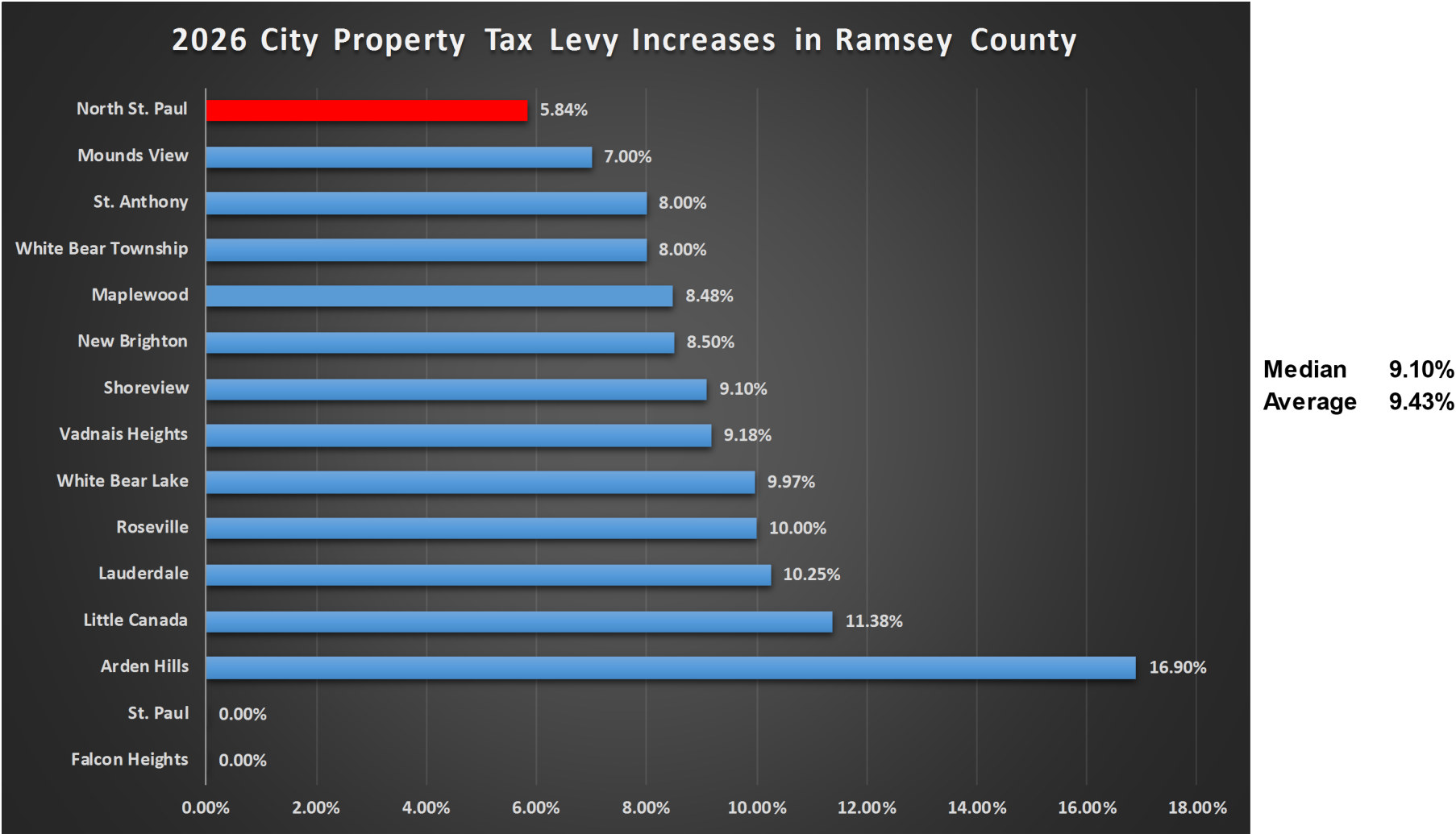
## Total Levied Debt Service

| Issue                     | Debt Type                                                                                 | 2026 Levy    | 2025 Levy  | Change     | Final Levy Year | Final Pay Year | Description                                                                                                                     |
|---------------------------|-------------------------------------------------------------------------------------------|--------------|------------|------------|-----------------|----------------|---------------------------------------------------------------------------------------------------------------------------------|
| 2014A/2021A               | GO Assessed Improvements & Capital Equipment Certificate (Issued Refunding Bonds in 2021) | \$ 114,142   | \$ 110,402 | \$ 3,740   | 2029            | 2030           | 2014 Street and Utility project including surface improvements along Chippewa, Shawnee, Apache, and Mohawk; Fire Truck purchase |
| 2016A                     | GO Assessed Improvements                                                                  | \$ 159,225   | \$ 156,017 | \$ 3,208   | 2031            | 2032           | 2016 Street and Utility project including surface, trail and sidewalk improvements along Helen, Navajo, Longview and 1st        |
| 2016A                     | GO Abatement*                                                                             | \$ -         | \$ -       | \$ -       | NA              | 2037           | Improvements to Casey Lake; Construction of a new park shelter and renovations to existing structures                           |
| 2017A                     | GO Assessed Improvements                                                                  | \$ 59,563    | \$ 60,689  | \$ (1,126) | 2032            | 2033           | Mill and Overlay, curb and gutter replacement and sidewalk repairs to various streets East of Margaret & North of Holloway      |
| 2018A                     | GO Assessed Improvements                                                                  | \$ 247,230   | \$ 246,012 | \$ 1,218   | 2033            | 2034           | 2018 Street and Utility project including surface and trail improvements along Lake, Swan, Poplar, 19th, Park Row               |
| 2020A                     | GO Tax Increment Refund                                                                   | \$ 87,628    | \$ 88,363  | \$ (735)   | 2046            | 2047           | Reconstruction of 7th Avenue from Margaret Street to Helen Street and Margaret Street from 7th Avenue to 5th Avenue             |
| 2022A                     | GO Capital Improvement                                                                    | \$ 334,413   | \$ 331,263 | \$ 3,150   | 2041            | 2042           | 2022 Street and Utility Reconstruction Projects                                                                                 |
| 2025A                     | GO Capital Improvement                                                                    | \$ 185,069   | \$ -       | \$ 185,069 | 2044            | 2045           | 2025 Street and Utility Reconstruction Projects                                                                                 |
| Total Levied Debt Service |                                                                                           | \$ 1,187,270 | \$ 992,746 | \$ 194,524 |                 |                |                                                                                                                                 |

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



# 2026 CITY PROPERTY TAX LEVY – RAMSEY COUNTY





# 2026 PROPERTY TAX IMPACT

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# 2026 Property Tax Impact

**CITY OF NORTH ST. PAUL  
ESTIMATED PROPERTY TAXES - PAYABLE 2026  
CITY, HRA, and EDA PORTION OF TAXES ONLY**

| <b>TAX IMPACT FOR RESIDENTIAL PROPERTY WITH NO VALUE CHANGE</b>                   |             |             |                         |
|-----------------------------------------------------------------------------------|-------------|-------------|-------------------------|
| <b>CITY LEVY - 6.00% EDA LEVY - 0.00% HRA - 0.00% (5.84% Total Levy Increase)</b> |             |             |                         |
| <b>Pay Year</b>                                                                   | <b>2025</b> | <b>2026</b> | <b>25 to '26 Change</b> |
| Market Value                                                                      | 303,300     | 303,300     | 0.00%                   |
| Market Value Exclusion                                                            | (19,253)    | (19,253)    | 0.00%                   |
| Taxable Market Value                                                              | 284,047     | 284,047     | 0.00%                   |
| Tax Capacity                                                                      | 2,840       | 2,840       |                         |
| Tax Capacity Rates:                                                               |             |             |                         |
| City                                                                              | 48.982%     | 48.932%     | -0.10%                  |
| HRA                                                                               | 0.065%      | 0.063%      | -2.39%                  |
|                                                                                   | 49.047%     | 48.995%     | -0.11%                  |
| Property Taxes:                                                                   |             |             |                         |
| City                                                                              | 1,391.08    | 1,389.66    | (1.42)                  |
| HRA                                                                               | 1.85        | 1.80        | (0.04)                  |
| Total                                                                             | 1,392.93    | 1,391.46    | \$ (1.47)               |
|                                                                                   |             |             | -0.11%                  |



# 2026 Property Tax Impact

## CITY OF NORTH ST. PAUL ESTIMATED PROPERTY TAXES - PAYABLE 2026 CITY, HRA, and EDA PORTION OF TAXES ONLY

**TAX IMPACT FOR PROPERTY WITH VALUE INCREASING 2.41% (the median increase for NSP)**  
**CITY LEVY - 6.00% EDA LEVY - 0.00% HRA - 0.00% (5.84% Total Levy Increase)**

| <b>Pay Year</b>        | <b>2025</b> | <b>2026</b> | <b>25 to '26 Change</b> |
|------------------------|-------------|-------------|-------------------------|
| Market Value           | 303,300     | 310,600     | 2.41%                   |
| Market Value Exclusion | (19,253)    | (18,596)    | -3.41%                  |
| Taxable Market Value   | 284,047     | 292,004     | 2.80%                   |
| Tax Capacity           | 2,840       | 2,920       |                         |
| Tax Capacity Rates:    |             |             |                         |
| City & EDA             | 48.982%     | 48.932%     | -0.10%                  |
| HRA                    | 0.065%      | 0.063%      | -2.39%                  |
| Total                  | 49.047%     | 48.995%     | -0.11%                  |
| Property Taxes:        |             |             |                         |
| City                   | 1,391.08    | 1,428.80    | 37.72                   |
| HRA                    | 1.85        | 1.85        | -                       |
| Total                  | 1,392.93    | 1,430.65    | \$ 37.72                |
|                        |             |             | 2.71%                   |



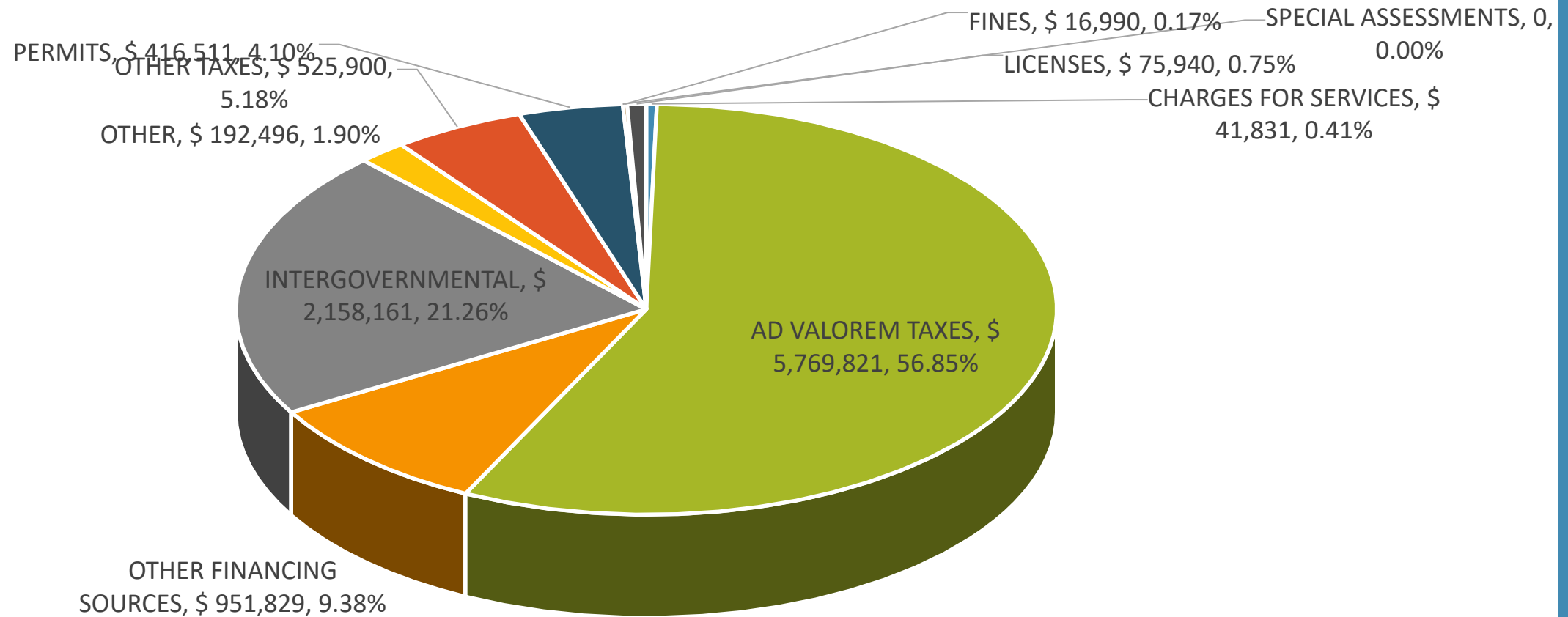
# 2026 PROPOSED GENERAL FUND BUDGET

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# 2026 Proposed General Fund Budget

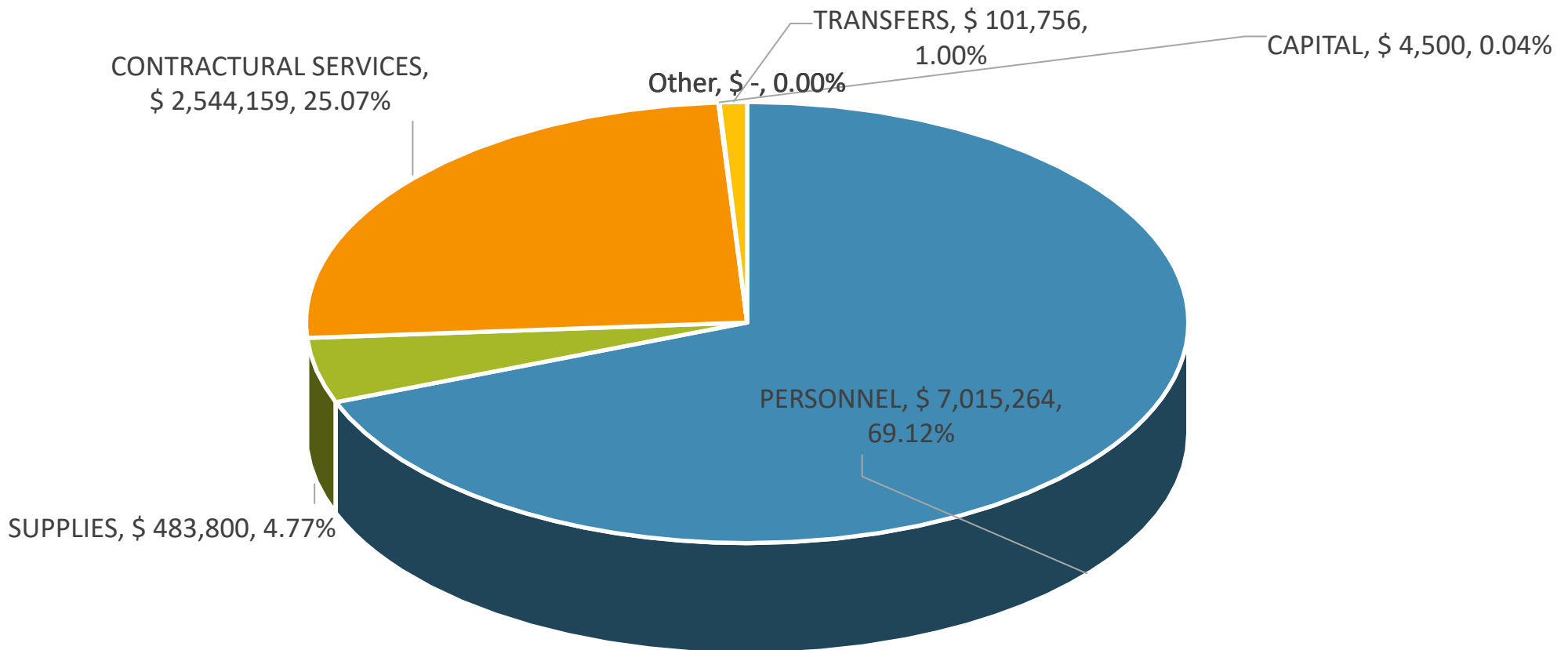
- Revenue by Category





# 2026 Proposed General Fund Budget

- Expenditures by Category





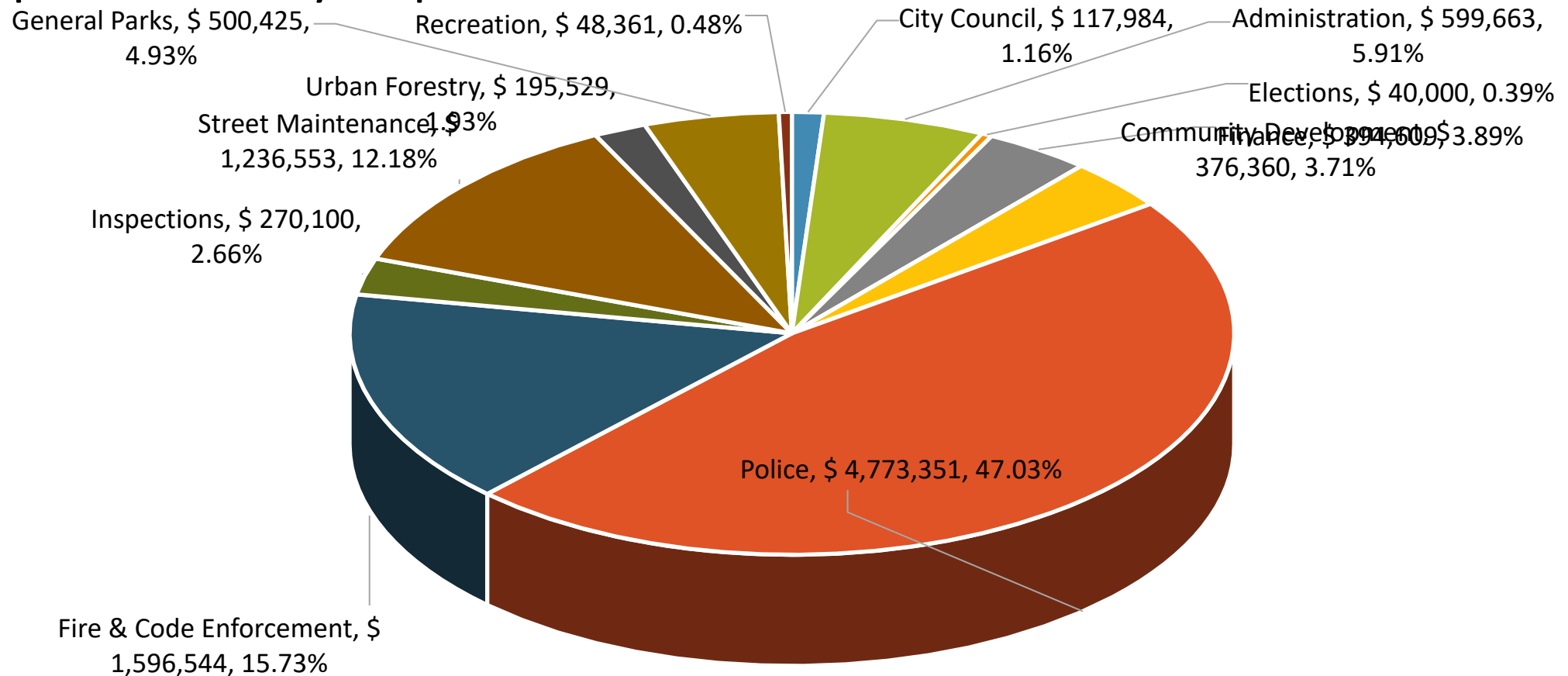
# 2026 Proposed General Fund Budget

|                         |             |             |             |             | 2026 Proposed | Variance from 2025 Budget             |       |
|-------------------------|-------------|-------------|-------------|-------------|---------------|---------------------------------------|-------|
|                         | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | Budget        | to 2026 Budget Increase<br>(Decrease) |       |
| REVENUES                |             |             |             |             |               |                                       |       |
| CHARGES FOR SERVICES    | 60,647      | 41,061      | 47,588      | 51,634      | 41,831        | (9,803)                               | -19%  |
| AD VALOREM TAXES        | 4,500,253   | 5,184,222   | 5,444,415   | 5,715,952   | 5,769,821     | 53,869                                | 1%    |
| OTHER FINANCING SOURCES | 820,000     | 820,000     | 972,585     | 886,909     | 951,829       | 64,920                                | 7%    |
| INTERGOVERNMENTAL       | 1,713,729   | 1,766,615   | 2,322,743   | 2,146,532   | 2,158,161     | 11,629                                | 1%    |
| OTHER                   | 128,574     | 328,962     | 444,961     | 182,101     | 192,496       | 10,395                                | 6%    |
| OTHER TAXES             | 564,237     | 531,892     | 491,887     | 531,892     | 525,900       | (5,992)                               | -1%   |
| PERMITS                 | 944,617     | 690,411     | 416,511     | 599,091     | 416,511       | (182,580)                             | -30%  |
| SPECIAL ASSESSMENTS     | 1,898       | 152         | 1,457       | 133         | -             | (133)                                 | -100% |
| FINES                   | 22,080      | 22,036      | 16,990      | 22,036      | 16,990        | (5,046)                               | -23%  |
| LICENSES                | 80,128      | 86,463      | 75,500      | 71,891      | 75,940        | 4,049                                 | 6%    |
| TOTAL REVENUES          | 8,836,163   | 9,471,814   | 10,234,635  | 10,208,171  | 10,149,479    | (58,692)                              | -1%   |
| EXPENDITURES            |             |             |             |             |               |                                       |       |
| PERSONNEL               | 4,842,653   | 5,459,900   | 5,760,677   | 6,716,856   | 7,015,264     | 298,408                               | 4%    |
| SUPPLIES                | 470,844     | 462,542     | 425,983     | 500,105     | 483,800       | (16,305)                              | -3%   |
| CONTRACTURAL SERVICES   | 2,725,256   | 2,590,230   | 2,468,281   | 2,775,584   | 2,544,159     | (231,425)                             | -8%   |
| CAPITAL                 | 61,592      | 107,184     | 332,255     | 93,870      | 4,500         | (89,370)                              | -95%  |
| DEBT                    | -           | -           | -           | -           | -             | -                                     | 0%    |
| TRANSFERS               | 91,000      | 150,903     | 215,976     | 121,756     | 101,756       | (20,000)                              | -16%  |
| TOTAL EXPENDITURES      | 8,191,344   | 8,770,759   | 9,203,172   | 10,208,171  | 10,149,479    | (58,692)                              | -1%   |
| CHANGE IN NET POSITION  | 644,819     | 701,055     | 1,031,463   | (0)         | -             |                                       |       |



# 2026 Proposed General Fund Budget

- Expenditures by Department





# 2026 Proposed General Fund Budget

|                         |             |             |             |             |                      | Variance from 2025 Budget to 2026 Budget Increase (Decrease) |       |
|-------------------------|-------------|-------------|-------------|-------------|----------------------|--------------------------------------------------------------|-------|
|                         | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget |                                                              |       |
| REVENUES                |             |             |             |             |                      |                                                              |       |
| CHARGES FOR SERVICES    | 60,647      | 41,061      | 47,588      | 51,634      | 41,831               | (9,803)                                                      | -19%  |
| AD VALOREM TAXES        | 4,500,253   | 5,184,222   | 5,444,415   | 5,715,952   | 5,769,821            | 53,869                                                       | 1%    |
| OTHER FINANCING SOURCES | 820,000     | 820,000     | 972,585     | 886,909     | 951,829              | 64,920                                                       | 7%    |
| INTERGOVERNMENTAL       | 1,713,729   | 1,766,615   | 2,322,743   | 2,146,532   | 2,158,161            | 11,629                                                       | 1%    |
| OTHER                   | 128,574     | 328,962     | 444,961     | 182,101     | 192,496              | 10,395                                                       | 6%    |
| OTHER TAXES             | 564,237     | 531,892     | 491,887     | 531,892     | 525,900              | (5,992)                                                      | -1%   |
| PERMITS                 | 944,617     | 690,411     | 416,511     | 599,091     | 416,511              | (182,580)                                                    | -30%  |
| SPECIAL ASSESSMENTS     | 1,898       | 152         | 1,457       | 133         | -                    | (133)                                                        | -100% |
| FINES                   | 22,080      | 22,036      | 16,990      | 22,036      | 16,990               | (5,046)                                                      | -23%  |
| LICENSES                | 80,128      | 86,463      | 75,500      | 71,891      | 75,940               | 4,049                                                        | 6%    |
| TOTAL REVENUES          | 8,836,163   | 9,471,814   | 10,234,635  | 10,208,171  | 10,149,479           | (58,692)                                                     | -1%   |
|                         |             |             |             |             |                      | 87,561                                                       |       |
| EXPENDITURES            |             |             |             |             |                      |                                                              |       |
| CITY COUNCIL            | 70,893      | 90,505      | 111,945     | 118,853     | 117,984              | (869)                                                        | -1%   |
| ADMINISTRATION          | 490,425     | 545,054     | 450,093     | 623,360     | 599,663              | (23,697)                                                     | -4%   |
| ELECTIONS               | 37,427      | 35,401      | 36,587      | 40,000      | 40,000               | -                                                            | 0%    |
| FINANCE                 | 297,978     | 428,060     | 382,302     | 373,680     | 394,609              | 20,929                                                       | 6%    |
| COMMUNITY DEVELOPMENT   | 301,625     | 294,709     | 292,234     | 368,408     | 376,360              | 7,952                                                        | 2%    |
| POLICE                  | 3,489,283   | 3,788,348   | 3,967,331   | 4,567,217   | 4,773,351            | 206,134                                                      | 5%    |
| FIRE & CODE ENFORCEMENT | 1,042,759   | 1,198,713   | 1,384,555   | 1,560,411   | 1,596,544            | 36,133                                                       | 2%    |
| INSPECTIONS             | 708,584     | 486,585     | 413,420     | 450,000     | 270,100              | (179,900)                                                    | -40%  |
| STREET MAINTENANCE      | 1,101,753   | 1,174,024   | 1,104,399   | 1,253,672   | 1,236,553            | (17,119)                                                     | -1%   |
| URBAN FORESTRY          | 224,382     | 236,163     | 476,048     | 283,016     | 195,529              | (87,487)                                                     | -31%  |
| GENERAL PARKS           | 420,644     | 475,666     | 438,702     | 509,318     | 500,425              | (8,893)                                                      | -2%   |
| RECREATION              | 5,589       | 17,530      | 20,580      | 40,236      | 48,361               | 8,125                                                        | 20%   |
| NON DEPARTMENTAL        | -           | -           | 124,976     | 20,000      | -                    | (20,000)                                                     | -100% |
| TOTAL EXPENDITURES      | 8,191,344   | 8,770,759   | 9,203,172   | 10,208,171  | 10,149,479           | (58,692)                                                     | -1%   |
| CHANGE IN NET POSITION  | 644,819     | 701,055     | 1,031,463   | (0)         | -                    |                                                              |       |



# 2026 PROPOSED HRA & EDA PROPERTY TAX LEVIES

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# 2026 Proposed HRA & EDA Levies

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HRA levy for 2026 - \$11,000, same as 2025

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

EDA levy for 2026 - \$200,907, same as 2025

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



# 2026 BUDGET ITEMS

## City of North St. Paul Additional Options - 2026 Budget Discussion Items (Not Included in the Budget)

|                                                                               | 2025 Approved<br>LEVY | 2026 Preliminary<br>LEVY | \$ Difference | % Change |
|-------------------------------------------------------------------------------|-----------------------|--------------------------|---------------|----------|
| Total Levy (All Components) - August 19, 2025                                 | 7,988,219             | 8,454,800                | 466,581       | 5.84%    |
| Additional Options                                                            |                       |                          |               |          |
| Add: \$30,000 to Levy for Parks                                               |                       |                          | 30,000        | 0.38%    |
| Add: \$84,765 to Levy and Transfer to Community Center for Current Operations |                       |                          | 84,765        | 1.06%    |
| Add: \$131,829 to Levy and Not Transfer Penalty from Electric                 |                       |                          | 131,829       | 1.65%    |
|                                                                               |                       |                          |               | 0.00%    |
| TOTAL (If all above items were approved)                                      |                       | 8,701,394                | 713,175       | 8.93%    |

NOTE: A 1% Levy increase will increase the City Property Tax on a Median Value Home by \$16.89.



## DISCUSSION

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**STAFF NEEDS DIRECTION ON THE MAXIMUM LEVY**



# 2026 Budget Items - Recommended

| City of North St. Paul                                                                          |  |  |                       |                          |               |          |
|-------------------------------------------------------------------------------------------------|--|--|-----------------------|--------------------------|---------------|----------|
| Additional Options - 2026 Budget Discussion Items (Not Included in the Budget)                  |  |  |                       |                          |               |          |
|                                                                                                 |  |  | 2025 Approved<br>LEVY | 2026 Preliminary<br>LEVY | \$ Difference | % Change |
| Total Levy (All Components) - August 19, 2025                                                   |  |  | 7,988,219             | 8,454,800                | 466,581       | 5.84%    |
| Additional Options                                                                              |  |  |                       |                          |               |          |
| Add: \$30,000 to Levy for Parks                                                                 |  |  |                       |                          | 30,000        | 0.38%    |
| Add: \$84,765 Transfer from retired debt fund to Community Center for Current Operations        |  |  |                       |                          | -             | 0.00%    |
| Add: \$131,829 to Levy and Not Transfer Penalty from Electric                                   |  |  |                       |                          | -             | 0.00%    |
| Add: \$142,190 to Levy for Infrastructure                                                       |  |  |                       |                          | 142,190       | 1.78%    |
| TOTAL (If all above items were approved)                                                        |  |  |                       | 8,626,990                | 638,771       | 8.00%    |
| NOTE: A 1% Levy increase will increase the City Property Tax on a Median Value Home by \$16.89. |  |  |                       |                          |               |          |



# 2026 Property Tax Impact

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

**TAX IMPACT FOR PROPERTY WITH VALUE INCREASING 2.41% (the median increase for NSP)  
8.00% Total Levy Increase**

| <b>Pay Year</b>        | <b>2025</b> | <b>2026</b> | <b>25 to '26 Change</b> |
|------------------------|-------------|-------------|-------------------------|
| Market Value           | 303,300     | 310,600     | 2.41%                   |
| Market Value Exclusion | (19,253)    | (18,596)    | -3.41%                  |
| Taxable Market Value   | 284,047     | 292,004     | 2.80%                   |
| Tax Capacity           | 2,840       | 2,920       |                         |
| Tax Capacity Rates:    |             |             |                         |
| City & EDA             | 48.982%     | 50.178%     | 2.44%                   |
| HRA                    | 0.065%      | 0.063%      | -2.39%                  |
| Total                  | 49.047%     | 50.241%     | 2.44%                   |
| Property Taxes:        |             |             |                         |
| City                   | 1,391.08    | 1,465.20    | 74.12                   |
| HRA                    | 1.85        | 1.85        | -                       |
| Total                  | 1,392.93    | 1,467.05    | \$ 74.12                |
|                        |             |             | 5.32%                   |

# LEVY BUDGETS 2026



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

*extraordinary.*

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**GENERAL FUND BY DEPARTMENT**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)     |       |       |       |       |       |
|------------------------------|-------|-------|-------|-------|-------|
| Position Title               | 2022  | 2023  | 2024  | 2025  | 2026  |
| CITY COUNCIL                 | 5.00  | 5.00  | 5.00  | 5.00  | 5.00  |
| ADMINISTRATION               | 1.52  | 1.52  | 2.37  | 2.52  | 2.52  |
| ELECTIONS                    | -     | -     | -     | -     | -     |
| FINANCE                      | 2.25  | 3.00  | 3.00  | 2.25  | 2.25  |
| COMMUNITY DEVELOPMENT        | 2.20  | 2.40  | 2.40  | 2.50  | 2.50  |
| POLICE                       | 21.50 | 22.50 | 22.75 | 23.75 | 23.75 |
| FIRE & CODE ENFORCEMENT      | 3.50  | 4.50  | 4.00  | 4.00  | 4.00  |
| INSPECTIONS                  | -     | -     | -     | -     | -     |
| STREET MAINTENANCE           | 4.40  | 4.75  | 4.75  | 4.75  | 4.75  |
| URBAN FORESTRY               | 0.95  | 1.00  | 1.00  | 1.00  | 1.00  |
| PARKS                        | 1.70  | 1.90  | 1.90  | 1.90  | 1.95  |
| RECREATION                   | -     | 0.05  | 0.05  | 0.05  | 0.10  |
| Total FTE                    | 43.02 | 46.62 | 47.22 | 47.72 | 47.82 |
| Inc/(Dec) From Previous Year |       | 3.60  | 0.60  | 0.50  | 0.10  |

| Seasonal Employment (Hours) |       |       |       |       |       |
|-----------------------------|-------|-------|-------|-------|-------|
| Position Title              | 2022  | 2023  | 2024  | 2025  | 2026  |
| Seasonal                    | 4,824 | 4,824 | 4,824 | 4,824 | 4,824 |



**CITY OF NORTH ST. PAUL, MINNESOTA**  
**GENERAL FUND**  
**SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION**  
**2026 BUDGET**

|                         |             |             |             |             |                      | Variance from 2025 Budget to    |       |
|-------------------------|-------------|-------------|-------------|-------------|----------------------|---------------------------------|-------|
|                         | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget | 2026 Budget Increase (Decrease) |       |
| REVENUES                |             |             |             |             |                      |                                 |       |
| CHARGES FOR SERVICES    | 60,647      | 41,061      | 47,588      | 51,634      | 41,831               | (9,803)                         | -19%  |
| AD VALOREM TAXES        | 4,500,253   | 5,184,222   | 5,444,415   | 5,715,952   | 5,769,821            | 53,869                          | 1%    |
| OTHER FINANCING SOURCES | 820,000     | 820,000     | 972,585     | 886,909     | 951,829              | 64,920                          | 7%    |
| INTERGOVERNMENTAL       | 1,713,729   | 1,766,615   | 2,322,743   | 2,146,532   | 2,158,161            | 11,629                          | 1%    |
| OTHER                   | 128,574     | 328,962     | 444,961     | 182,101     | 192,496              | 10,395                          | 6%    |
| OTHER TAXES             | 564,237     | 531,892     | 491,887     | 531,892     | 525,900              | (5,992)                         | -1%   |
| PERMITS                 | 944,617     | 690,411     | 416,511     | 599,091     | 416,511              | (182,580)                       | -30%  |
| SPECIAL ASSESSMENTS     | 1,898       | 152         | 1,457       | 133         | -                    | (133)                           | -100% |
| FINES                   | 22,080      | 22,036      | 16,990      | 22,036      | 16,990               | (5,046)                         | -23%  |
| LICENSES                | 80,128      | 86,463      | 75,500      | 71,891      | 75,940               | 4,049                           | 6%    |
| TOTAL REVENUES          | 8,836,163   | 9,471,814   | 10,234,635  | 10,208,171  | 10,149,479           | (58,692)                        | -1%   |
| EXPENDITURES            |             |             |             |             |                      |                                 |       |
| CITY COUNCIL            | 70,893      | 90,505      | 111,945     | 118,853     | 117,984              | (869)                           | -1%   |
| ADMINISTRATION          | 490,425     | 545,054     | 450,093     | 623,360     | 599,663              | (23,697)                        | -4%   |
| ELECTIONS               | 37,427      | 35,401      | 36,587      | 40,000      | 40,000               | -                               | 0%    |
| FINANCE                 | 297,978     | 428,060     | 382,302     | 373,680     | 394,609              | 20,929                          | 6%    |
| COMMUNITY DEVELOPMENT   | 301,625     | 294,709     | 292,234     | 368,408     | 376,360              | 7,952                           | 2%    |
| POLICE                  | 3,489,283   | 3,788,348   | 3,967,331   | 4,567,217   | 4,773,351            | 206,134                         | 5%    |
| FIRE & CODE ENFORCEMENT | 1,042,759   | 1,198,713   | 1,384,555   | 1,560,411   | 1,596,544            | 36,133                          | 2%    |
| INSPECTIONS             | 708,584     | 486,585     | 413,420     | 450,000     | 270,100              | (179,900)                       | -40%  |
| STREET MAINTENANCE      | 1,101,753   | 1,174,024   | 1,104,399   | 1,253,672   | 1,236,553            | (17,119)                        | -1%   |
| URBAN FORESTRY          | 224,382     | 236,163     | 476,048     | 283,016     | 195,529              | (87,487)                        | -31%  |
| GENERAL PARKS           | 420,644     | 475,666     | 438,702     | 509,318     | 500,425              | (8,893)                         | -2%   |
| RECREATION              | 5,589       | 17,530      | 20,580      | 40,236      | 48,361               | 8,125                           | 20%   |
| NON DEPARTMENTAL        | -           | -           | 124,976     | 20,000      | -                    | (20,000)                        | -100% |
| TOTAL EXPENDITURES      | 8,191,344   | 8,770,759   | 9,203,172   | 10,208,171  | 10,149,479           | (58,692)                        | -1%   |
| CHANGE IN NET POSITION  | 644,819     | 701,055     | 1,031,463   | (0)         | -                    |                                 |       |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2026 BUDGET

|                         |             |             |             |             |                      | Variance from 2025 Budget to    |       |
|-------------------------|-------------|-------------|-------------|-------------|----------------------|---------------------------------|-------|
|                         | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget | 2026 Budget Increase (Decrease) |       |
| REVENUES                |             |             |             |             |                      |                                 |       |
| CHARGES FOR SERVICES    | 60,647      | 41,061      | 47,588      | 51,634      | 41,831               | (9,803)                         | -19%  |
| AD VALOREM TAXES        | 4,500,253   | 5,184,222   | 5,444,415   | 5,715,952   | 5,769,821            | 53,869                          | 1%    |
| OTHER FINANCING SOURCES | 820,000     | 820,000     | 972,585     | 886,909     | 951,829              | 64,920                          | 7%    |
| INTERGOVERNMENTAL       | 1,713,729   | 1,766,615   | 2,322,743   | 2,146,532   | 2,158,161            | 11,629                          | 1%    |
| OTHER                   | 128,574     | 328,962     | 444,961     | 182,101     | 192,496              | 10,395                          | 6%    |
| OTHER TAXES             | 564,237     | 531,892     | 491,887     | 531,892     | 525,900              | (5,992)                         | -1%   |
| PERMITS                 | 944,617     | 690,411     | 416,511     | 599,091     | 416,511              | (182,580)                       | -30%  |
| SPECIAL ASSESSMENTS     | 1,898       | 152         | 1,457       | 133         | -                    | (133)                           | -100% |
| FINES                   | 22,080      | 22,036      | 16,990      | 22,036      | 16,990               | (5,046)                         | -23%  |
| LICENSES                | 80,128      | 86,463      | 75,500      | 71,891      | 75,940               | 4,049                           | 6%    |
| TOTAL REVENUES          | 8,836,163   | 9,471,814   | 10,234,635  | 10,208,171  | 10,149,479           | (58,692)                        | -1%   |
| EXPENDITURES            |             |             |             |             |                      |                                 |       |
| PERSONNEL               | 4,842,653   | 5,459,900   | 5,760,677   | 6,716,856   | 7,015,264            | 298,408                         | 4%    |
| SUPPLIES                | 470,844     | 462,542     | 425,983     | 500,105     | 483,800              | (16,305)                        | -3%   |
| CONTRACTURAL SERVICES   | 2,725,256   | 2,590,230   | 2,468,281   | 2,775,584   | 2,544,159            | (231,425)                       | -8%   |
| CAPITAL                 | 61,592      | 107,184     | 332,255     | 93,870      | 4,500                | (89,370)                        | -95%  |
| DEBT                    | -           | -           | -           | -           | -                    | -                               | 0%    |
| TRANSFERS               | 91,000      | 150,903     | 215,976     | 121,756     | 101,756              | (20,000)                        | -16%  |
| TOTAL EXPENDITURES      | 8,191,344   | 8,770,759   | 9,203,172   | 10,208,171  | 10,149,479           | (58,692)                        | -1%   |
| CHANGE IN NET POSITION  | 644,819     | 701,055     | 1,031,463   | (0)         | -                    |                                 |       |



**CITY OF NORTH ST. PAUL, MINNESOTA**  
**GENERAL FUND - REVENUE**  
**REVENUES - LINE ITEM DETAILS**  
**2026 BUDGET**

| GENERAL LEDGER CODE                  |     |      |  | 2022 Actual      | 2023 Actual      | 2024 Actual      | 2025 Budget      | 2026 Proposed Budget |
|--------------------------------------|-----|------|--|------------------|------------------|------------------|------------------|----------------------|
| PD COMMUNITY SERVICES                | 1 R | 3605 |  | 450              | -                | -                | -                | -                    |
| ADMINISTRATION CHARGES               | 1 R | 3615 |  | 45,372           | 34,384           | 24,056           | 34,384           | 24,671               |
| SEARCHES                             | 1 R | 3616 |  | 4,320            | 2,760            | 2,905            | 2,760            | 2,760                |
| ABATEMENTS                           | 1 R | 3623 |  | 505              | -                | 240              | -                | -                    |
| RECREATION - OUTSIDE PROGRAMS        | 1 R | 3643 |  | 10,000           | 90               | -                | 90               | -                    |
| TRIPLE CROWN BATTING - RENTAL        | 1 R | 3646 |  | -                | 3,827            | 11,736           | 14,400           | 14,400               |
| BALL FIELD RENTAL                    | 1 R | 3653 |  | -                | -                | 8,650            | -                | -                    |
| <b>TOTAL CHARGES FOR SERVICES</b>    |     |      |  | <b>60,647</b>    | <b>41,061</b>    | <b>47,588</b>    | <b>51,634</b>    | <b>41,831</b>        |
| CURRENT PROPERTY TAX                 | 1 R | 3011 |  | 4,447,917        | 5,121,271        | 5,366,431        | 5,697,698        | 5,726,567            |
| DELINQUENT PROPERTY TAX              | 1 R | 3012 |  | (15,103)         | 693              | 24,190           | (25,000)         | -                    |
| PENALTY & INTEREST                   | 1 R | 3013 |  | (96)             | (403)            | 1,407            | -                | -                    |
| TAX INCR. EXCESS                     | 1 R | 3016 |  | 67,533           | 62,661           | 52,387           | 43,254           | 43,254               |
| <b>TOTAL AD VALOREM TAXES</b>        |     |      |  | <b>4,500,253</b> | <b>5,184,222</b> | <b>5,444,415</b> | <b>5,715,952</b> | <b>5,769,821</b>     |
| TRANSFER FROM OTHER FUNDS            | 1 R | 3992 |  | 820,000          | 820,000          | 972,585          | 886,909          | 951,829              |
| <b>TOTAL OTHER FINANCING SOURCES</b> |     |      |  | <b>820,000</b>   | <b>820,000</b>   | <b>972,585</b>   | <b>886,909</b>   | <b>951,829</b>       |
| STATE GRANTS                         | 1 R | 3522 |  | 5,270            | 33,294           | 344,279          | 44,587           | 44,587               |
| STATE LGA                            | 1 R | 3523 |  | 1,289,147        | 1,292,516        | 1,466,430        | 1,466,430        | 1,470,064            |
| FIRE AID                             | 1 R | 3527 |  | 76,887           | 85,422           | 98,256           | 98,256           | 98,256               |
| COUNTY FIRE TRAINING REIMB.          | 1 R | 3534 |  | 4,410            | 3,080            | 6,544            | 3,080            | 6,544                |
| LIASON OFFICER                       | 1 R | 3536 |  | 84,744           | 112,350          | 123,716          | 110,036          | 123,716              |
| POLICE AID                           | 1 R | 3537 |  | 163,602          | 185,120          | 218,605          | 218,605          | 218,605              |
| OTHER GRANTS                         | 1 R | 3541 |  | 53,654           | 41,212           | 49,708           | 199,950          | 181,184              |
| ISD 622 COMMUNITY SCHOOL             | 1 R | 3543 |  | 20,038           | 8,033            | -                | -                | -                    |
| PD TRAINING REIMB.                   | 1 R | 3544 |  | 15,977           | 5,588            | 15,205           | 5,588            | 15,205               |
| <b>TOTAL INTERGOVERNMENTAL</b>       |     |      |  | <b>1,713,729</b> | <b>1,766,615</b> | <b>2,322,743</b> | <b>2,146,532</b> | <b>2,158,161</b>     |
| MARKET VALUE ADJUSTMENT              | 1 R | 3800 |  | (101,648)        | 57,853           | 61,380           | -                | -                    |
| INVESTMENT INCOME                    | 1 R | 3801 |  | 53,776           | 106,533          | 138,539          | 29,971           | 34,665               |
| SALE OF GOODS & PROPERTY             | 1 R | 3804 |  | 567              | -                | -                | -                | -                    |
| DONATIONS - PD                       | 1 R | 3807 |  | 3,315            | 600              | 500              | -                | -                    |
| CHARGES FOR SERVICES                 | 1 R | 3809 |  | 431              | -                | 60               | -                | -                    |
| ANTENNA INCOME                       | 1 R | 3813 |  | 161,238          | 72,634           | 79,187           | 72,634           | 79,187               |
| INTEREST INCOME                      | 1 R | 3818 |  | 1,240            | 74,031           | 73,431           | 74,031           | 73,431               |
| REFUNDS & REIMBURSEMENTS             | 1 R | 3865 |  | 669              | 460              | 86,652           | 460              | -                    |
| MISCELLEANEOUS REVENUE (NT)          | 1 R | 3899 |  | 8,981            | 16,846           | 5,213            | 5,000            | 5,213                |
| TAXABLE MISC. REVENUE                | 1 R | 3900 |  | 5                | 5                | -                | 5                | -                    |
| <b>TOTAL OTHER</b>                   |     |      |  | <b>128,574</b>   | <b>328,962</b>   | <b>444,961</b>   | <b>182,101</b>   | <b>192,496</b>       |
| ELECTRIC FRANCHISE                   | 1 R | 3019 |  | 285,311          | 286,388          | 286,622          | 286,388          | 286,622              |
| GAS FRANCHISE                        | 1 R | 3020 |  | 167,697          | 138,678          | 110,962          | 138,678          | 138,678              |
| CABLE FRANCHISE                      | 1 R | 3030 |  | 110,482          | 106,173          | 93,762           | 106,173          | 100,000              |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - REVENUE  
REVENUES - LINE ITEM DETAILS  
2026 BUDGET

| GENERAL LEDGER CODE              |     |      |  | 2022 Actual      | 2023 Actual      | 2024 Actual       | 2025 Budget       | 2026 Proposed Budget |
|----------------------------------|-----|------|--|------------------|------------------|-------------------|-------------------|----------------------|
| COUNTY GRAVEL TAX                | 1 R | 3032 |  | 748              | 653              | 541               | 653               | 600                  |
| <b>TOTAL OTHER TAXES</b>         |     |      |  | <b>564,237</b>   | <b>531,892</b>   | <b>491,887</b>    | <b>531,892</b>    | <b>525,900</b>       |
| BUILDING PERMIT                  | 1 R | 3301 |  | 800,490          | 453,191          | 263,262           | 453,191           | 263,262              |
| ELECTRIC INSPECTION              | 1 R | 3302 |  | 27,106           | 46,040           | 22,885            | 27,500            | 22,885               |
| HEATING/AIR COND PERMIT          | 1 R | 3303 |  | 50,256           | 72,626           | 37,548            | 49,500            | 37,548               |
| PLUMBING PERMIT                  | 1 R | 3304 |  | 30,232           | 28,488           | 25,241            | 27,500            | 25,241               |
| ANIMAL LICENSE                   | 1 R | 3306 |  | -                | 900              | 375               | 900               | 375                  |
| RENTAL FEE/INSPECTION            | 1 R | 3308 |  | 25,165           | 33,859           | 44,218            | 30,000            | 44,218               |
| RIGHT OF WAY PERMIT              | 1 R | 3310 |  | 4,920            | 8,250            | 10,116            | 4,000             | 10,116               |
| MISC PERMITS                     | 1 R | 3390 |  | 6,449            | 47,057           | 12,866            | 6,500             | 12,866               |
| <b>TOTAL PERMITS</b>             |     |      |  | <b>944,617</b>   | <b>690,411</b>   | <b>416,511</b>    | <b>599,091</b>    | <b>416,511</b>       |
| S/A CURRENT                      | 1 R | 3111 |  | 1,859            | 133              | 1,444             | 133               | -                    |
| S/A DELINQUENT                   | 1 R | 3112 |  | 14               | -                | -                 | -                 | -                    |
| S/A INTEREST                     | 1 R | 3113 |  | 24               | 20               | 12                | -                 | -                    |
| <b>TOTAL SPECIAL ASSESSMENTS</b> |     |      |  | <b>1,898</b>     | <b>152</b>       | <b>1,457</b>      | <b>133</b>        | <b>-</b>             |
| COURT FINES                      | 1 R | 3401 |  | 22,080           | 22,036           | 16,990            | 22,036            | 16,990               |
| <b>TOTAL FINES</b>               |     |      |  | <b>22,080</b>    | <b>22,036</b>    | <b>16,990</b>     | <b>22,036</b>     | <b>16,990</b>        |
| LIQUOR LICENSE                   | 1 R | 3201 |  | 44,583           | 56,573           | 52,675            | 42,000            | 52,675               |
| CIGARETTE LICENSE                | 1 R | 3203 |  | 2,400            | 2,100            | 3,050             | 2,100             | 3,050                |
| CONTRACTOR LICENSE               | 1 R | 3207 |  | 15,565           | 11,425           | 10,760            | 11,425            | 10,760               |
| GARBAGE LICENSE                  | 1 R | 3208 |  | 2,640            | 3,080            | 2,640             | 3,080             | 3,080                |
| MISC LICENSE                     | 1 R | 3290 |  | 14,940           | 13,285           | 6,375             | 13,286            | 6,375                |
| <b>TOTAL LICENSES</b>            |     |      |  | <b>80,128</b>    | <b>86,463</b>    | <b>75,500</b>     | <b>71,891</b>     | <b>75,940</b>        |
| <b>TOTAL</b>                     |     |      |  | <b>8,836,163</b> | <b>9,471,814</b> | <b>10,234,635</b> | <b>10,208,171</b> | <b>10,149,479</b>    |



**CITY COUNCIL**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)     |      |      |      |      |      |
|------------------------------|------|------|------|------|------|
| Position Title               | 2022 | 2023 | 2024 | 2025 | 2026 |
| Mayor                        | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Council Member               | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Cable Caster                 | -    | -    | -    | -    | -    |
| Total FTE                    | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Inc/(Dec) From Previous Year |      | -    | -    | -    | -    |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - CITY COUNCIL  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2026 BUDGET

|                         | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget | Variance from 2025 Budget to 2026 Budget Increase (Decrease) |     |
|-------------------------|-------------|-------------|-------------|-------------|----------------------|--------------------------------------------------------------|-----|
| REVENUES                |             |             |             |             |                      |                                                              |     |
| CHARGES FOR SERVICES    | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| AD VALOREM TAXES        | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| OTHER FINANCING SOURCES | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| INTERGOVERNMENTAL       | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| OTHER                   | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| OTHER TAXES             | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| PERMITS                 | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| SPECIAL ASSESSMENTS     | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| FINES                   | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| LICENSES                | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| TOTAL REVENUES          | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| EXPENDITURES            |             |             |             |             |                      |                                                              |     |
| PERSONNEL               | 24,638      | 32,400      | 32,400      | 34,200      | 34,331               | 131                                                          | 0%  |
| SUPPLIES                | 356         | 453         | 127         | 350         | 350                  | -                                                            | 0%  |
| CONTRACTURAL SERVICES   | 45,899      | 57,651      | 79,417      | 84,303      | 83,303               | (1,000)                                                      | -1% |
| CAPITAL                 | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| DEBT                    | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| TRANSFERS               | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| TOTAL EXPENDITURES      | 70,893      | 90,505      | 111,945     | 118,853     | 117,984              | (869)                                                        | -1% |
| CHANGE IN NET POSITION  | (70,893)    | (90,505)    | (111,945)   | (118,853)   | (117,984)            |                                                              |     |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - CITY COUNCIL  
EXPENDITURES - LINE ITEM DETAILS  
2026 BUDGET

| GENERAL LEDGER CODE                    |           | 2022 Actual   | 2023 Actual   | 2024 Actual    | 2025 Budget    | 2026 Proposed  |
|----------------------------------------|-----------|---------------|---------------|----------------|----------------|----------------|
|                                        |           |               |               |                |                | Budget         |
| Part-Time Employees                    | 1 11 4020 | 22,000        | 29,700        | 29,700         | 29,700         | 29,700         |
| PERA Contribution                      | 1 11 4031 | 840           | 285           | 285            | 2,228          | 2,228          |
| FICA Contribution                      | 1 11 4032 | 1,364         | 1,841         | 1,841          | 1,841          | 1,841          |
| Medicare Contribution                  | 1 11 4033 | 319           | 431           | 431            | 431            | 431            |
| MN Paid Leave Contribution             | 1 11 4038 | -             | -             | -              | -              | 131            |
| Worker's Compensation Insurance        | 1 11 4050 | 115           | 143           | 143            | -              | -              |
| <b>TOTAL PERSONNEL SERVICES</b>        |           | <b>24,638</b> | <b>32,400</b> | <b>32,400</b>  | <b>34,200</b>  | <b>34,331</b>  |
| Office Supplies                        | 1 11 4110 | 356           | 453           | 127            | 350            | 350            |
| <b>TOTAL SUPPLIES</b>                  |           | <b>356</b>    | <b>453</b>    | <b>127</b>     | <b>350</b>     | <b>350</b>     |
| General Contract/Consulting Services   | 1 11 4300 | 12,313        | 22,725        | 20,139         | 13,000         | 13,000         |
| Legal Services                         | 1 11 4302 | 6,092         | 2,766         | 5,696          | 10,000         | 10,000         |
| Engineering Services                   | 1 11 4304 | (2,290)       | -             | -              | -              | -              |
| Software & Technology Services         | 1 11 4305 | 983           | -             | 200            | 500            | 500            |
| Printing & Binding                     | 1 11 4340 | 1,676         | 2,042         | 1,126          | 1,750          | 1,750          |
| Dues & Subscriptions                   | 1 11 4360 | 3,170         | 3,000         | 3,000          | 5,000          | 4,000          |
| Training & Travel                      | 1 11 4370 | 3,990         | 4,204         | 3,279          | 4,000          | 4,000          |
| Advertising & Legal Notices            | 1 11 4390 | 145           | -             | 79             | 1,000          | 1,000          |
| Fiber Service (IS Allocation)          | 1 11 4540 | 1,212         | 1,212         | 6,817          | 7,504          | 7,504          |
| Information Technology (IS Allocation) | 1 11 4580 | 18,538        | 21,653        | 38,619         | 40,799         | 40,799         |
| Awards & Indemnities                   | 1 11 4620 | -             | 49            | 463            | 500            | 500            |
| Miscellaneous                          | 1 11 4630 | 68            | -             | -              | 250            | 250            |
| <b>TOTAL CONTRACTUAL SERVICES</b>      |           | <b>45,899</b> | <b>57,651</b> | <b>79,417</b>  | <b>84,303</b>  | <b>83,303</b>  |
| <b>TOTAL CAPITAL</b>                   |           | <b>-</b>      | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>TOTAL TRANSFERS</b>                 |           | <b>-</b>      | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>TOTAL</b>                           |           | <b>70,893</b> | <b>90,505</b> | <b>111,945</b> | <b>118,853</b> | <b>117,984</b> |



**ADMINISTRATION**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)        |      |      |      |      |      |
|---------------------------------|------|------|------|------|------|
| Position Title                  | 2022 | 2023 | 2024 | 2025 | 2026 |
| City Manager                    | 0.47 | 0.47 | 0.47 | 0.47 | 0.47 |
| Asst To City Mgr/HR Manager     | 0.65 | 0.65 | 0.65 | 0.65 | 0.65 |
| Strategic Operations Director   | -    | -    | -    | -    | -    |
| Community & Admin Svcs Director | -    | -    | -    | -    | -    |
| Community Relations Coordinator | -    | -    | 0.85 | 1.00 | 1.00 |
| Electronic Documentation Tech   | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 |
| Total FTE                       | 1.52 | 1.52 | 2.37 | 2.52 | 2.52 |
| Inc/(Dec) From Previous Year    |      | -    | 0.85 | 0.15 | -    |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - ADMINISTRATION  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2026 BUDGET

|                         | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget | Variance from 2025 Budget to 2026 Budget Increase (Decrease) |     |
|-------------------------|-------------|-------------|-------------|-------------|----------------------|--------------------------------------------------------------|-----|
| REVENUES                |             |             |             |             |                      |                                                              |     |
| CHARGES FOR SERVICES    | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| AD VALOREM TAXES        | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| OTHER FINANCING SOURCES | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| INTERGOVERNMENTAL       | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| OTHER                   | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| OTHER TAXES             | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| PERMITS                 | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| SPECIAL ASSESSMENTS     | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| FINES                   | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| LICENSES                | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| TOTAL REVENUES          | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| EXPENDITURES            |             |             |             |             |                      |                                                              |     |
| PERSONNEL               | 190,866     | 228,661     | 272,126     | 333,756     | 336,559              | 2,803                                                        | 1%  |
| SUPPLIES                | 1,018       | 2,929       | 727         | 1,170       | 1,170                | -                                                            | 0%  |
| CONTRACTURAL SERVICES   | 298,541     | 311,392     | 176,578     | 288,434     | 261,934              | (26,500)                                                     | -9% |
| CAPITAL                 | -           | 2,073       | 662         | -           | -                    | -                                                            | 0%  |
| DEBT                    | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| TRANSFERS               | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| TOTAL EXPENDITURES      | 490,425     | 545,054     | 450,093     | 623,360     | 599,663              | (23,697)                                                     | -4% |
| CHANGE IN NET POSITION  | (490,425)   | (545,054)   | (450,093)   | (623,360)   | (599,663)            |                                                              |     |



**CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - ADMINISTRATION  
EXPENDITURES - LINE ITEM DETAILS  
2026 BUDGET**

| GENERAL LEDGER CODE                    |           | 2022 Actual    | 2023 Actual    | 2024 Actual    | 2025 Budget    | 2026 Proposed Budget |
|----------------------------------------|-----------|----------------|----------------|----------------|----------------|----------------------|
| Full-Time Employees - Regular          | 1 12 4010 | 141,804        | 135,840        | 183,047        | 242,041        | 252,400              |
| Full-Time Employees - Overtime         | 1 12 4011 | -              | 277            | 858            | 1,000          | 1,000                |
| Part-Time Employees                    | 1 12 4020 | 9,477          | 43,531         | 30,823         | 11,813         | 12,653               |
| Deferred Compensation                  | 1 12 4030 | 6,223          | 8,631          | 10,009         | 7,590          | 7,752                |
| PERA Contribution                      | 1 12 4031 | 10,168         | 13,473         | 16,023         | 19,114         | 19,954               |
| FICA Contribution                      | 1 12 4032 | 9,346          | 11,347         | 13,519         | 15,801         | 16,495               |
| Medicare Contribution                  | 1 12 4033 | 2,190          | 2,658          | 3,162          | 3,695          | 3,858                |
| MN Paid Leave Contribution             | 1 12 4038 | -              | -              | -              | -              | 742                  |
| Health Insurance                       | 1 12 4040 | 10,583         | 11,773         | 13,046         | 31,045         | 20,508               |
| Worker's Compensation Insurance        | 1 12 4050 | 1,075          | 1,130          | 1,640          | 1,657          | 1,197                |
| <b>TOTAL PERSONNEL SERVICES</b>        |           | <b>190,866</b> | <b>228,661</b> | <b>272,126</b> | <b>333,756</b> | <b>336,559</b>       |
| Office Supplies                        | 1 12 4110 | 948            | 2,869          | 448            | 1,020          | 1,020                |
| Operating Supplies                     | 1 12 4120 | 70             | 60             | 32             | 150            | 150                  |
| Uniforms                               | 1 12 4240 | -              | -              | 246            | -              | -                    |
| <b>TOTAL SUPPLIES</b>                  |           | <b>1,018</b>   | <b>2,929</b>   | <b>727</b>     | <b>1,170</b>   | <b>1,170</b>         |
| General Contract/Consulting Services   | 1 12 4300 | 74,179         | 61,209         | 14,958         | 71,500         | 60,000               |
| Legal Services                         | 1 12 4302 | 67,229         | 82,577         | 30,549         | 76,500         | 60,000               |
| Software & Technology Services         | 1 12 4305 | 16,633         | 11,648         | 5,158          | 12,500         | 10,000               |
| General Service Fees                   | 1 12 4310 | 1,567          | 50             | 1,055          | 650            | 1,000                |
| Communications Devices                 | 1 12 4320 | 281            | -              | -              | 1,000          | 1,000                |
| Postage                                | 1 12 4330 | 1,013          | 320            | 594            | 750            | 750                  |
| Printing & Binding                     | 1 12 4340 | 91             | -              | 66             | 250            | 250                  |
| Dues & Subscriptions                   | 1 12 4360 | 19,710         | 21,525         | 20,116         | 16,500         | 20,000               |
| Training & Travel                      | 1 12 4370 | 3,610          | 6,505          | 3,684          | 5,000          | 5,000                |
| Travel & Mileage                       | 1 12 4380 | 3,465          | 4,113          | 4,200          | 3,600          | 4,000                |
| Advertising & Legal Notices            | 1 12 4390 | 2,077          | 2,642          | 2,782          | 3,250          | 3,000                |
| General Liability Insurance            | 1 12 4400 | 29,374         | 29,374         | 32,311         | 36,700         | 36,700               |
| Property Insurance                     | 1 12 4410 | 37,820         | 37,820         | 41,602         | 39,550         | 39,550               |
| Fiber Service (IS Allocation)          | 1 12 4540 | 15,670         | 15,670         | 2,072          | 2,281          | 2,281                |
| Building Maintenance (IS Allocation)   | 1 12 4550 | -              | 1,680          | 1,022          | -              | -                    |
| Information Technology (IS Allocation) | 1 12 4580 | 22,816         | 26,650         | 11,740         | 12,403         | 12,403               |
| Awards & Indemnities                   | 1 12 4620 | 1,484          | 4,283          | 2,479          | 2,500          | 2,500                |
| Miscellaneous                          | 1 12 4630 | 1,521          | 5,327          | 2,189          | 3,500          | 3,500                |
| <b>TOTAL CONTRACTUAL SERVICES</b>      |           | <b>298,541</b> | <b>311,392</b> | <b>176,578</b> | <b>288,434</b> | <b>261,934</b>       |
| Furniture & Fixtures                   | 1 12 4700 | -              | 228            | 662            | -              | -                    |
| Office Equipment                       | 1 12 4705 | -              | 1,845          | -              | -              | -                    |
| <b>TOTAL CAPITAL</b>                   |           | <b>-</b>       | <b>2,073</b>   | <b>662</b>     | <b>-</b>       | <b>-</b>             |
| <b>TOTAL TRANSFERS</b>                 |           | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>             |
| <b>TOTAL</b>                           |           | <b>490,425</b> | <b>545,054</b> | <b>450,093</b> | <b>623,360</b> | <b>599,663</b>       |



**ELECTIONS**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)     |      |      |      |      |      |
|------------------------------|------|------|------|------|------|
| Position Title               | 2022 | 2023 | 2024 | 2025 | 2026 |
| NONE                         |      |      |      |      |      |
| Total FTE                    | -    | -    | -    | -    | -    |
| Inc/(Dec) From Previous Year |      | -    | -    | -    | -    |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - ELECTIONS  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2026 BUDGET

|                         | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget | Variance from 2025 Budget to 2026 Budget Increase (Decrease) |    |
|-------------------------|-------------|-------------|-------------|-------------|----------------------|--------------------------------------------------------------|----|
| REVENUES                |             |             |             |             |                      |                                                              |    |
| CHARGES FOR SERVICES    | -           | -           | -           | -           | -                    | -                                                            | 0% |
| AD VALOREM TAXES        | -           | -           | -           | -           | -                    | -                                                            | 0% |
| OTHER FINANCING SOURCES | -           | -           | -           | -           | -                    | -                                                            | 0% |
| INTERGOVERNMENTAL       | -           | -           | -           | -           | -                    | -                                                            | 0% |
| OTHER                   | -           | -           | -           | -           | -                    | -                                                            | 0% |
| OTHER TAXES             | -           | -           | -           | -           | -                    | -                                                            | 0% |
| PERMITS                 | -           | -           | -           | -           | -                    | -                                                            | 0% |
| SPECIAL ASSESSMENTS     | -           | -           | -           | -           | -                    | -                                                            | 0% |
| FINES                   | -           | -           | -           | -           | -                    | -                                                            | 0% |
| LICENSES                | -           | -           | -           | -           | -                    | -                                                            | 0% |
| TOTAL REVENUES          | -           | -           | -           | -           | -                    | -                                                            | 0% |
| EXPENDITURES            |             |             |             |             |                      |                                                              |    |
| PERSONNEL               | -           | -           | -           | -           | -                    | -                                                            | 0% |
| SUPPLIES                | -           | -           | -           | -           | -                    | -                                                            | 0% |
| CONTRACTURAL SERVICES   | 37,427      | 35,401      | 36,587      | 40,000      | 40,000               | -                                                            | 0% |
| CAPITAL                 | -           | -           | -           | -           | -                    | -                                                            | 0% |
| DEBT                    | -           | -           | -           | -           | -                    | -                                                            | 0% |
| TRANSFERS               | -           | -           | -           | -           | -                    | -                                                            | 0% |
| TOTAL EXPENDITURES      | 37,427      | 35,401      | 36,587      | 40,000      | 40,000               | -                                                            | 0% |
| CHANGE IN NET POSITION  | (37,427)    | (35,401)    | (36,587)    | (40,000)    | (40,000)             |                                                              |    |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - ELECTIONS  
EXPENDITURES - LINE ITEM DETAILS  
2026 BUDGET

| GENERAL LEDGER CODE                  |   |    |      | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget |
|--------------------------------------|---|----|------|-------------|-------------|-------------|-------------|----------------------|
| TOTAL PERSONNEL SERVICES             |   |    |      | -           | -           | -           | -           | -                    |
| TOTAL SUPPLIES                       |   |    |      | -           | -           | -           | -           | -                    |
| General Contract/Consulting Services | 1 | 14 | 4300 | 37,427      | 35,319      | 36,587      | 40,000      | 40,000               |
| Advertising & Legal Notices          | 1 | 14 | 4390 | -           | 82          | -           | -           | -                    |
| TOTAL CONTRACTUAL SERVICES           |   |    |      | 37,427      | 35,401      | 36,587      | 40,000      | 40,000               |
| TOTAL CAPITAL                        |   |    |      | -           | -           | -           | -           | -                    |
| TOTAL TRANSFERS                      |   |    |      | -           | -           | -           | -           | -                    |
| TOTAL                                |   |    |      | 37,427      | 35,401      | 36,587      | 40,000      | 40,000               |



**FINANCE**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)       |      |      |      |        |      |
|--------------------------------|------|------|------|--------|------|
| Position Title                 | 2022 | 2023 | 2024 | 2025   | 2026 |
| Finance Director               | 0.75 | 0.75 | 0.75 | 0.75   | 0.75 |
| Accountant/Finance Coordinator | 0.75 | 1.50 | 1.50 | 0.75   | 0.75 |
| Accounting Technician          | 0.75 | 0.75 | 0.75 | 0.75   | 0.75 |
| Total FTE                      | 2.25 | 3.00 | 3.00 | 2.25   | 2.25 |
| Inc/(Dec) From Previous Year   |      | 0.75 | -    | (0.75) | -    |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - FINANCE  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2026 BUDGET

|                         | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget | Variance from 2025 Budget to 2026 Budget Increase (Decrease) |     |
|-------------------------|-------------|-------------|-------------|-------------|----------------------|--------------------------------------------------------------|-----|
| REVENUES                |             |             |             |             |                      |                                                              |     |
| CHARGES FOR SERVICES    | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| AD VALOREM TAXES        | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| OTHER FINANCING SOURCES | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| INTERGOVERNMENTAL       | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| OTHER                   | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| OTHER TAXES             | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| PERMITS                 | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| SPECIAL ASSESSMENTS     | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| FINES                   | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| LICENSES                | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| TOTAL REVENUES          | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| EXPENDITURES            |             |             |             |             |                      |                                                              |     |
| PERSONNEL               | 242,634     | 364,385     | 316,517     | 306,628     | 330,807              | 24,179                                                       | 8%  |
| SUPPLIES                | 3,022       | 1,279       | 1,491       | 1,750       | 1,750                | -                                                            | 0%  |
| CONTRACTURAL SERVICES   | 52,322      | 62,396      | 59,605      | 65,302      | 62,052               | (3,250)                                                      | -5% |
| CAPITAL                 | -           | -           | 4,689       | -           | -                    | -                                                            | 0%  |
| DEBT                    | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| TRANSFERS               | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| TOTAL EXPENDITURES      | 297,978     | 428,060     | 382,302     | 373,680     | 394,609              | 20,929                                                       | 6%  |
| CHANGE IN NET POSITION  | (297,978)   | (428,060)   | (382,302)   | (373,680)   | (394,609)            |                                                              |     |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - FINANCE  
EXPENDITURES - LINE ITEM DETAILS  
2026 BUDGET

| GENERAL LEDGER CODE                    |           | 2022 Actual    | 2023 Actual    | 2024 Actual    | 2025 Budget    | 2026 Proposed Budget |
|----------------------------------------|-----------|----------------|----------------|----------------|----------------|----------------------|
| Full-Time Employees - Regular          | 1 16 4010 | 189,987        | 280,568        | 248,520        | 242,902        | 262,780              |
| Full-Time Employees - Overtime         | 1 16 4011 | -              | -              | -              | 500            | 250                  |
| Deferred Compensation                  | 1 16 4030 | 8,505          | 10,395         | 9,663          | 8,886          | 9,086                |
| PERA Contribution                      | 1 16 4031 | 13,947         | 21,043         | 18,625         | 18,255         | 19,727               |
| FICA Contribution                      | 1 16 4032 | 12,507         | 18,207         | 16,136         | 15,091         | 16,308               |
| Medicare Contribution                  | 1 16 4033 | 2,938          | 4,258          | 3,774          | 3,529          | 3,814                |
| MN Paid Leave Contribution             | 1 16 4038 | -              | -              | -              | -              | 1,157                |
| Health Insurance                       | 1 16 4040 | 12,985         | 27,833         | 17,551         | 15,883         | 16,501               |
| Worker's Compensation Insurance        | 1 16 4050 | 1,765          | 2,082          | 2,249          | 1,582          | 1,184                |
| <b>TOTAL PERSONNEL SERVICES</b>        |           | <b>242,634</b> | <b>364,385</b> | <b>316,517</b> | <b>306,628</b> | <b>330,807</b>       |
| Office Supplies                        | 1 16 4110 | 3,022          | 1,279          | 1,491          | 1,750          | 1,750                |
| <b>TOTAL SUPPLIES</b>                  |           | <b>3,022</b>   | <b>1,279</b>   | <b>1,491</b>   | <b>1,750</b>   | <b>1,750</b>         |
| General Contract/Consulting Services   | 1 16 4300 | 337            | 1,899          | 6,084          | 1,750          | 1,750                |
| Financial Services                     | 1 16 4301 | 19,701         | 19,706         | 15,165         | 19,500         | 19,500               |
| Legal Services                         | 1 16 4302 | -              | -              | -              | 250            | 250                  |
| Software & Technology Services         | 1 16 4305 | 1,958          | -              | -              | 2,000          | 2,000                |
| General Service Fees                   | 1 16 4310 | 295            | -              | 2,011          | 250            | 250                  |
| Communications Devices                 | 1 16 4320 | 264            | -              | -              | 250            | -                    |
| Postage                                | 1 16 4330 | 1,468          | 1,594          | 1,689          | 1,750          | 1,750                |
| Printing & Binding                     | 1 16 4340 | 2,643          | 1,308          | 2,254          | 2,000          | 2,000                |
| Dues & Subscriptions                   | 1 16 4360 | 225            | 330            | 330            | 400            | 400                  |
| Training & Travel                      | 1 16 4370 | -              | 10,752         | 2,424          | 8,000          | 5,000                |
| Advertising & Legal Notices            | 1 16 4390 | 2,987          | 156            | 809            | 1,000          | 1,000                |
| Fiber Service (IS Allocation)          | 1 16 4540 | 625            | 625            | 3,408          | 3,752          | 3,752                |
| General Rentals                        | 1 16 4575 | 2,915          | 2,093          | 1,817          | 3,000          | 3,000                |
| Information Technology (IS Allocation) | 1 16 4580 | 18,823         | 21,986         | 19,310         | 20,400         | 20,400               |
| Miscellaneous                          | 1 16 4630 | 82             | 1,947          | 4,303          | 1,000          | 1,000                |
| <b>TOTAL CONTRACTUAL SERVICES</b>      |           | <b>52,322</b>  | <b>62,396</b>  | <b>59,605</b>  | <b>65,302</b>  | <b>62,052</b>        |
| Office Equipment                       | 1 16 4705 | -              | -              | 4,689          | -              | -                    |
| <b>TOTAL CAPITAL</b>                   |           | <b>-</b>       | <b>-</b>       | <b>4,689</b>   | <b>-</b>       | <b>-</b>             |
| <b>TOTAL TRANSFERS</b>                 |           | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>             |
| <b>TOTAL</b>                           |           | <b>297,978</b> | <b>428,060</b> | <b>382,302</b> | <b>373,680</b> | <b>394,609</b>       |



**COMMUNITY DEVELOPMENT**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)       |      |      |      |      |      |
|--------------------------------|------|------|------|------|------|
| Position Title                 | 2022 | 2023 | 2024 | 2025 | 2026 |
| Community & Admin Svs Director | -    | -    | -    | -    | -    |
| Community Development Director | -    | 0.20 | 0.20 | 0.30 | 0.30 |
| Administrative Assistant       | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 |
| Total FTE                      | 2.20 | 2.40 | 2.40 | 2.50 | 2.50 |
| Inc/(Dec) From Previous Year   |      | 0.20 | -    | 0.10 | -    |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - COMMUNITY DEVELOPMENT  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2026 BUDGET

|                         | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget | Variance from 2025 Budget to 2026 Budget Increase (Decrease) |      |
|-------------------------|-------------|-------------|-------------|-------------|----------------------|--------------------------------------------------------------|------|
| REVENUES                |             |             |             |             |                      |                                                              |      |
| CHARGES FOR SERVICES    | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| AD VALOREM TAXES        | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| OTHER FINANCING SOURCES | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| INTERGOVERNMENTAL       | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| OTHER                   | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| OTHER TAXES             | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| PERMITS                 | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| SPECIAL ASSESSMENTS     | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| FINES                   | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| LICENSES                | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| TOTAL REVENUES          | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| EXPENDITURES            |             |             |             |             |                      |                                                              |      |
| PERSONNEL               | 188,650     | 211,119     | 212,267     | 269,072     | 282,374              | 13,302                                                       | 5%   |
| SUPPLIES                | 4,083       | 1,563       | 1,700       | 3,225       | 2,750                | (475)                                                        | -15% |
| CONTRACTURAL SERVICES   | 108,685     | 82,027      | 75,584      | 96,111      | 88,736               | (7,375)                                                      | -8%  |
| CAPITAL                 | 207         | -           | 2,682       | -           | 2,500                | 2,500                                                        | 0%   |
| DEBT                    | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| TRANSFERS               | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| TOTAL EXPENDITURES      | 301,625     | 294,709     | 292,234     | 368,408     | 376,360              | 7,952                                                        | 2%   |
| CHANGE IN NET POSITION  | (301,625)   | (294,709)   | (292,234)   | (368,408)   | (376,360)            |                                                              |      |



**CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - COMMUNITY DEVELOPMENT  
EXPENDITURES - LINE ITEM DETAILS  
2026 BUDGET**

| GENERAL LEDGER CODE                    |           | 2022 Actual    | 2023 Actual    | 2024 Actual    | 2025 Budget    | 2026 Proposed Budget |
|----------------------------------------|-----------|----------------|----------------|----------------|----------------|----------------------|
| Full-Time Employees - Regular          | 1 19 4010 | 138,950        | 159,609        | 161,303        | 204,942        | 211,228              |
| Full-Time Employees - Overtime         | 1 19 4011 | 1,174          | 185            | 404            | 1,750          | 1,000                |
| Deferred Compensation                  | 1 19 4030 | 5,177          | 5,039          | 4,564          | 7,512          | 7,424                |
| PERA Contribution                      | 1 19 4031 | 10,119         | 11,984         | 11,858         | 15,502         | 15,917               |
| FICA Contribution                      | 1 19 4032 | 8,897          | 10,446         | 10,186         | 12,815         | 13,158               |
| Medicare Contribution                  | 1 19 4033 | 2,081          | 2,443          | 2,382          | 2,997          | 3,077                |
| Educational Assistance Contribution    | 1 19 4037 | -              | -              | 2,329          | -              | 5,000                |
| MN Paid Leave Contribution             | 1 19 4038 | -              | -              | -              | -              | 934                  |
| Health Insurance                       | 1 19 4040 | 21,338         | 20,150         | 17,946         | 22,211         | 23,681               |
| Worker's Compensation Insurance        | 1 19 4050 | 914            | 1,264          | 1,295          | 1,343          | 955                  |
| <b>TOTAL PERSONNEL SERVICES</b>        |           | <b>188,650</b> | <b>211,119</b> | <b>212,267</b> | <b>269,072</b> | <b>282,374</b>       |
| Office Supplies                        | 1 19 4110 | 3,864          | 1,204          | 1,460          | 3,000          | 2,500                |
| Operating Supplies                     | 1 19 4120 | 219            | 359            | 240            | 225            | 250                  |
| <b>TOTAL SUPPLIES</b>                  |           | <b>4,083</b>   | <b>1,563</b>   | <b>1,700</b>   | <b>3,225</b>   | <b>2,750</b>         |
| General Contract/Consulting Services   | 1 19 4300 | 3,298          | 14,854         | 8,333          | 7,725          | 8,000                |
| Legal Services                         | 1 19 4302 | 5,721          | 15,753         | 10,450         | 11,000         | 11,000               |
| Planning Services                      | 1 19 4303 | 67,085         | 13,124         | 4,507          | 25,000         | 20,000               |
| Engineering Services                   | 1 19 4304 | 3,185          | 3,209          | 14,678         | 7,500          | 10,000               |
| Software & Technology Services         | 1 19 4305 | 3,585          | 3,484          | 1,234          | 3,100          | 3,100                |
| Communications Devices                 | 1 19 4320 | 350            | -              | 1,174          | 700            | 700                  |
| Postage                                | 1 19 4330 | 8              | 841            | 325            | 1,000          | 1,000                |
| Printing & Binding                     | 1 19 4340 | 65             | 320            | 463            | 200            | 300                  |
| Dues & Subscriptions                   | 1 19 4360 | 913            | 865            | 120            | 800            | 500                  |
| Training & Travel                      | 1 19 4370 | -              | 2,114          | 3,822          | 8,000          | 2,500                |
| Advertising & Legal Notices            | 1 19 4390 | 43             | 414            | 514            | 250            | 300                  |
| Fiber Service (IS Allocation)          | 1 19 4540 | 1,083          | 1,083          | 3,272          | 3,602          | 3,602                |
| General Rentals                        | 1 19 4575 | 7,154          | 6,715          | 7,763          | 7,500          | 8,000                |
| Information Technology (IS Allocation) | 1 19 4580 | 16,161         | 18,876         | 18,537         | 19,584         | 19,584               |
| Miscellaneous                          | 1 19 4630 | 36             | 375            | 393            | 150            | 150                  |
| <b>TOTAL CONTRACTUAL SERVICES</b>      |           | <b>108,685</b> | <b>82,027</b>  | <b>75,584</b>  | <b>96,111</b>  | <b>88,736</b>        |
| Office Equipment                       | 1 19 4705 | 207            | -              | 2,682          | -              | 2,500                |
| <b>TOTAL CAPITAL</b>                   |           | <b>207</b>     | <b>-</b>       | <b>2,682</b>   | <b>-</b>       | <b>2,500</b>         |
| <b>TOTAL TRANSFERS</b>                 |           | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>             |
| <b>TOTAL</b>                           |           | <b>301,625</b> | <b>294,709</b> | <b>292,234</b> | <b>368,408</b> | <b>376,360</b>       |



**POLICE**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)     |       |       |       |       |       |
|------------------------------|-------|-------|-------|-------|-------|
| Position Title               | 2022  | 2023  | 2024  | 2025  | 2026  |
| Police Chief                 | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  |
| Police Captain               | -     | -     | -     | -     | -     |
| Police Sergeant              | 4.00  | 4.00  | 4.00  | 5.00  | 5.00  |
| Police Officer               | 13.00 | 14.00 | 15.00 | 15.00 | 15.00 |
| Police Admin / Records       | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  |
| Community Service Officer    | 1.50  | 1.50  | 0.75  | 0.75  | 0.75  |
| Total FTE                    | 21.50 | 22.50 | 22.75 | 23.75 | 23.75 |
| Inc/(Dec) From Previous Year |       | 1.00  | 0.25  | 1.00  | -     |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - POLICE  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2026 BUDGET

|                         |             |             |             |             | 2026 Proposed | Variance from 2025 Budget to       |      |
|-------------------------|-------------|-------------|-------------|-------------|---------------|------------------------------------|------|
|                         | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | Budget        | 2026 Budget Increase<br>(Decrease) |      |
| REVENUES                |             |             |             |             |               |                                    |      |
| CHARGES FOR SERVICES    | -           | -           | -           | -           | -             | -                                  | 0%   |
| AD VALOREM TAXES        | -           | -           | -           | -           | -             | -                                  | 0%   |
| OTHER FINANCING SOURCES | -           | -           | -           | -           | -             | -                                  | 0%   |
| INTERGOVERNMENTAL       | -           | -           | -           | -           | -             | -                                  | 0%   |
| OTHER                   | -           | -           | -           | -           | -             | -                                  | 0%   |
| OTHER TAXES             | -           | -           | -           | -           | -             | -                                  | 0%   |
| PERMITS                 | -           | -           | -           | -           | -             | -                                  | 0%   |
| SPECIAL ASSESSMENTS     | -           | -           | -           | -           | -             | -                                  | 0%   |
| FINES                   | -           | -           | -           | -           | -             | -                                  | 0%   |
| LICENSES                | -           | -           | -           | -           | -             | -                                  | 0%   |
| TOTAL REVENUES          | -           | -           | -           | -           | -             | -                                  | 0%   |
| EXPENDITURES            |             |             |             |             |               |                                    |      |
| PERSONNEL               | 2,746,498   | 3,015,266   | 3,161,119   | 3,689,485   | 3,906,619     | 217,134                            | 6%   |
| SUPPLIES                | 156,308     | 127,285     | 134,210     | 146,000     | 143,000       | (3,000)                            | -2%  |
| CONTRACTURAL SERVICES   | 586,477     | 644,784     | 670,184     | 726,732     | 721,732       | (5,000)                            | -1%  |
| CAPITAL                 | -           | 1,012       | 1,818       | 5,000       | 2,000         | (3,000)                            | -60% |
| DEBT                    | -           | -           | -           | -           | -             | -                                  | 0%   |
| TRANSFERS               | -           | -           | -           | -           | -             | -                                  | 0%   |
| TOTAL EXPENDITURES      | 3,489,283   | 3,788,348   | 3,967,331   | 4,567,217   | 4,773,351     | 206,134                            | 5%   |
| CHANGE IN NET POSITION  | (3,489,283) | (3,788,348) | (3,967,331) | (4,567,217) | (4,773,351)   |                                    |      |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - POLICE  
EXPENDITURES - LINE ITEM DETAILS  
2026 BUDGET

| GENERAL LEDGER CODE                    |           |           |           | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget |
|----------------------------------------|-----------|-----------|-----------|-------------|-------------|-------------|-------------|----------------------|
| Full-Time Employees - Regular          | 1 21 4010 | 1,806,156 | 1,955,118 | 2,015,495   | 2,429,941   | 2,548,099   |             |                      |
| Full-Time Employees - Overtime         | 1 21 4011 | 180,517   | 131,681   | 240,732     | 95,000      | 95,000      |             |                      |
| Part-Time Employees                    | 1 21 4020 | 10,429    | 40,443    | 39,707      | 41,862      | 41,647      |             |                      |
| Deferred Compensation                  | 1 21 4030 | 44,283    | 44,628    | 42,334      | 67,702      | 67,842      |             |                      |
| PERA Contribution                      | 1 21 4031 | 336,661   | 352,669   | 376,785     | 428,291     | 447,585     |             |                      |
| FICA Contribution                      | 1 21 4032 | 12,644    | 12,688    | 12,198      | 13,134      | 14,096      |             |                      |
| Medicare Contribution                  | 1 21 4033 | 29,225    | 30,606    | 32,831      | 36,856      | 38,566      |             |                      |
| Educational Assistance Contribution    | 1 21 4037 | -         | -         | 3,134       | -           | -           |             |                      |
| MN Paid Leave Contribution             | 1 21 4038 | -         | -         | -           | -           | 11,703      |             |                      |
| Health Insurance                       | 1 21 4040 | 221,987   | 333,000   | 272,430     | 374,701     | 436,395     |             |                      |
| Worker's Compensation Insurance        | 1 21 4050 | 104,597   | 113,900   | 125,174     | 201,998     | 205,686     |             |                      |
| Unemployment Claims                    | 1 21 4060 | -         | 532       | -           | -           | -           |             |                      |
| PTSD Employee Expenses                 | 1 21 4090 | -         | -         | 300         | -           | -           |             |                      |
| TOTAL PERSONNEL SERVICES               |           |           |           | 2,746,498   | 3,015,266   | 3,161,119   | 3,689,485   | 3,906,619            |
| Office Supplies                        | 1 21 4110 | 2,719     | 4,705     | 7,911       | 8,000       | 8,000       |             |                      |
| Operating Supplies                     | 1 21 4120 | 57,156    | 29,422    | 29,590      | 27,500      | 27,500      |             |                      |
| Firearms Training Supplies             | 1 21 4150 | 6,470     | 5,155     | 6,609       | 7,500       | 7,500       |             |                      |
| Motor Fuels                            | 1 21 4210 | 36,420    | 35,775    | 26,412      | 38,000      | 35,000      |             |                      |
| Uniforms                               | 1 21 4240 | 53,543    | 52,228    | 63,689      | 65,000      | 65,000      |             |                      |
| TOTAL SUPPLIES                         |           |           |           | 156,308     | 127,285     | 134,210     | 146,000     | 143,000              |
| General Contract/Consulting Services   | 1 21 4300 | 71,371    | 84,070    | 89,776      | 90,000      | 103,000     |             |                      |
| Legal Services                         | 1 21 4302 | 99,791    | 105,926   | 103,936     | 107,500     | 107,500     |             |                      |
| Software & Technology Services         | 1 21 4305 | 32,360    | 40,208    | 17,878      | 36,000      | 27,500      |             |                      |
| General Service Fees                   | 1 21 4310 | 11,616    | 16,235    | 10,296      | 12,000      | 12,000      |             |                      |
| Animal Shelter Boarding Fees           | 1 21 4312 | 796       | 1,359     | 365         | 1,000       | 1,000       |             |                      |
| Personnel Testing                      | 1 21 4315 | 5,091     | 8,055     | 18,712      | 15,000      | 15,000      |             |                      |
| Communications Devices                 | 1 21 4320 | 12,701    | 8,898     | 18,355      | 10,000      | 12,500      |             |                      |
| Postage                                | 1 21 4330 | 219       | 302       | 245         | 300         | 300         |             |                      |
| Printing & Binding                     | 1 21 4340 | 2,164     | 1,394     | 1,180       | 2,000       | 2,000       |             |                      |
| Dues & Subscriptions                   | 1 21 4360 | 9,001     | 1,643     | 6,570       | 7,500       | 7,500       |             |                      |
| Training & Travel                      | 1 21 4370 | 16,100    | 17,732    | 25,603      | 30,000      | 30,000      |             |                      |
| Advertising & Legal Notices            | 1 21 4390 | -         | -         | -           | 2,000       | -           |             |                      |
| Automotive Insurance                   | 1 21 4420 | 17,911    | 17,911    | 20,702      | 22,000      | 22,000      |             |                      |
| Repair/Maintenance - Equipment         | 1 21 4520 | -         | 682       | 4,294       | -           | -           |             |                      |
| Repair/Maintenance - Vehicle           | 1 21 4530 | 31,681    | 37,261    | 30,218      | 40,000      | 37,500      |             |                      |
| Fiber Service (IS Allocation)          | 1 21 4540 | 4,998     | 4,998     | 29,995      | 33,019      | 33,019      |             |                      |
| Equipment Rental (IS Allocation)       | 1 21 4570 | 135,350   | 135,350   | 118,642     | 123,397     | 123,397     |             |                      |
| General Rentals                        | 1 21 4575 | 2,158     | 2,808     | 2,762       | 3,500       | 3,500       |             |                      |
| Information Technology (IS Allocation) | 1 21 4580 | 124,727   | 145,684   | 169,923     | 179,516     | 179,516     |             |                      |
| Contracted Repair & Maintenance        | 1 21 4600 | 1,922     | 325       | 500         | 10,000      | 3,000       |             |                      |
| Miscellaneous                          | 1 21 4630 | 6,520     | 13,943    | 232         | 2,000       | 1,500       |             |                      |
| TOTAL CONTRACTUAL SERVICES             |           |           |           | 586,477     | 644,784     | 670,184     | 726,732     | 721,732              |
| Office Equipment                       | 1 21 4705 | -         | 887       | 1,818       | 3,000       | 2,000       |             |                      |
| Field Equipment                        | 1 21 4710 | -         | 125       | -           | 2,000       | -           |             |                      |
| TOTAL CAPITAL                          |           |           |           | -           | 1,012       | 1,818       | 5,000       | 2,000                |

|                 |           |           |           |           |           |
|-----------------|-----------|-----------|-----------|-----------|-----------|
| TOTAL TRANSFERS | -         | -         | -         | -         | -         |
| TOTAL           | 3,489,283 | 3,788,348 | 3,967,331 | 4,567,217 | 4,773,351 |



**FIRE & CODE ENFORCEMENT**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)                         |       |       |        |       |       |
|--------------------------------------------------|-------|-------|--------|-------|-------|
| Position Title                                   | 2022  | 2023  | 2024   | 2025  | 2026  |
| Fire Chief                                       | 1.00  | 1.00  | 1.00   | 1.00  | 1.00  |
| Fire Marshall                                    | -     | -     | -      | -     | 1.00  |
| Fire Inspector                                   | 1.00  | 2.00  | 2.00   | 2.00  | 1.00  |
| FT Inspection/Code Compliance                    | -     | -     | 1.00   | 1.00  | 1.00  |
| PT Inspection/Code Compliance                    | 1.50  | 1.50  | -      | -     | -     |
| On Call PT Fire Fighters (Not included in total) | 40.00 | 40.00 | 40.00  | 40.00 | 40.00 |
| Total FTE                                        | 3.50  | 4.50  | 4.00   | 4.00  | 4.00  |
| Inc/(Dec) From Previous Year                     |       | 1.00  | (0.50) | -     | -     |



CITY OF NORTH ST. PAUL, MINNESOTA  
 GENERAL FUND - FIRE & CODE ENFORCEMENT DEPARTMENT  
 SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
 2026 BUDGET

|                         |             |             |             |             | 2026 Proposed | Variance from 2025 Budget to |    |
|-------------------------|-------------|-------------|-------------|-------------|---------------|------------------------------|----|
|                         | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | Budget        | 2026 Budget Increase         |    |
|                         |             |             |             |             |               | (Decrease)                   |    |
| REVENUES                |             |             |             |             |               |                              |    |
| CHARGES FOR SERVICES    | -           | -           | -           | -           | -             | -                            | 0% |
| AD VALOREM TAXES        | -           | -           | -           | -           | -             | -                            | 0% |
| OTHER FINANCING SOURCES | -           | -           | -           | -           | -             | -                            | 0% |
| INTERGOVERNMENTAL       | -           | -           | -           | -           | -             | -                            | 0% |
| OTHER                   | -           | -           | -           | -           | -             | -                            | 0% |
| OTHER TAXES             | -           | -           | -           | -           | -             | -                            | 0% |
| PERMITS                 | -           | -           | -           | -           | -             | -                            | 0% |
| SPECIAL ASSESSMENTS     | -           | -           | -           | -           | -             | -                            | 0% |
| FINES                   | -           | -           | -           | -           | -             | -                            | 0% |
| LICENSES                | -           | -           | -           | -           | -             | -                            | 0% |
| TOTAL REVENUES          | -           | -           | -           | -           | -             | -                            | 0% |
| EXPENDITURES            |             |             |             |             |               |                              |    |
| PERSONNEL               | 594,792     | 716,468     | 822,213     | 961,634     | 981,967       | 20,333                       | 2% |
| SUPPLIES                | 48,696      | 71,706      | 64,478      | 64,850      | 65,600        | 750                          |    |
| CONTRACTURAL SERVICES   | 308,271     | 319,540     | 406,864     | 432,171     | 447,221       | 15,050                       | 3% |
| CAPITAL                 | -           | -           | -           | -           | -             | -                            | 0% |
| DEBT                    | -           | -           | -           | -           | -             | -                            | 0% |
| TRANSFERS               | 91,000      | 91,000      | 91,000      | 101,756     | 101,756       | -                            | 0% |
| TOTAL EXPENDITURES      | 1,042,759   | 1,198,713   | 1,384,555   | 1,560,411   | 1,596,544     | 36,133                       | 2% |
| CHANGE IN NET POSITION  | (1,042,759) | (1,198,713) | (1,384,555) | (1,560,411) | (1,596,544)   |                              |    |



**CITY OF NORTH ST. PAUL, MINNESOTA**  
**GENERAL FUND - FIRE & CODE ENFORCEMENT DEPARTMENT**  
**EXPENDITURES - LINE ITEM DETAILS**  
**2026 BUDGET**

| GENERAL LEDGER CODE                    |           |         |         | 2022 Actual    | 2023 Actual    | 2024 Actual    | 2025 Budget    | 2026 Proposed Budget |
|----------------------------------------|-----------|---------|---------|----------------|----------------|----------------|----------------|----------------------|
| Full-Time Employees - Regular          | 1 26 4010 | 189,716 | 271,448 | 367,616        | 416,312        | 437,586        |                |                      |
| Full-Time Employees - Overtime         | 1 26 4011 | 8,338   | 15,436  | 18,061         | 15,000         | 15,000         |                |                      |
| Part-Time Employees                    | 1 26 4020 | 254,764 | 244,094 | 231,218        | 284,850        | 272,500        |                |                      |
| Deferred Compensation                  | 1 26 4030 | 6,751   | 9,608   | 11,549         | 13,864         | 14,394         |                |                      |
| PERA Contribution                      | 1 26 4031 | 36,273  | 50,142  | 63,508         | 76,342         | 80,108         |                |                      |
| FICA Contribution                      | 1 26 4032 | 20,375  | 25,081  | 16,677         | 17,661         | 16,895         |                |                      |
| Medicare Contribution                  | 1 26 4033 | 6,469   | 7,647   | 8,834          | 10,384         | 10,514         |                |                      |
| MN Paid Leave Contribution             | 1 26 4038 | -       | -       | -              | -              | 3,190          |                |                      |
| Health Insurance                       | 1 26 4040 | 32,436  | 49,894  | 57,849         | 65,841         | 71,093         |                |                      |
| Worker's Compensation Insurance        | 1 26 4050 | 39,099  | 42,499  | 46,285         | 60,730         | 60,037         |                |                      |
| City Volunteer Insurance               | 1 26 4055 | 570     | 618     | 618            | 650            | 650            |                |                      |
| <b>TOTAL PERSONNEL SERVICES</b>        |           |         |         | <b>594,792</b> | <b>716,468</b> | <b>822,213</b> | <b>961,634</b> | <b>981,967</b>       |
| Office Supplies                        | 1 26 4110 | 765     | 851     | 91             | 800            | 800            |                |                      |
| Training Supplies                      | 1 26 4115 | 1,299   | 2,525   | 1,710          | 2,500          | 2,500          |                |                      |
| Operating Supplies                     | 1 26 4120 | 20,536  | 19,264  | 20,382         | 19,550         | 19,550         |                |                      |
| Fire Prevention Supplies               | 1 26 4140 | 2,110   | 3,080   | 646            | 2,500          | 2,250          |                |                      |
| City Mechanic Supplies                 | 1 26 4208 | -       | -       | 1,764          | -              | 2,000          |                |                      |
| Motor Fuels                            | 1 26 4210 | 10,602  | 11,829  | 10,557         | 12,000         | 11,000         |                |                      |
| Chemicals & Chemical Products          | 1 26 4215 | 314     | 142     | 753            | 250            | 250            |                |                      |
| Small Tools & Minor Equipment          | 1 26 4230 | 1,495   | 1,097   | 1,549          | 1,500          | 1,500          |                |                      |
| Uniforms                               | 1 26 4240 | 11,576  | 32,918  | 27,025         | 25,750         | 25,750         |                |                      |
| <b>TOTAL SUPPLIES</b>                  |           |         |         | <b>48,696</b>  | <b>71,706</b>  | <b>64,478</b>  | <b>64,850</b>  | <b>65,600</b>        |
| General Contract/Consulting Services   | 1 26 4300 | 46,505  | 47,889  | 52,284         | 52,500         | 59,000         |                |                      |
| Legal Services                         | 1 26 4302 | 11,241  | 9,343   | 702            | 7,500          | 7,500          |                |                      |
| Software & Technology Services         | 1 26 4305 | 4,731   | 5,190   | 5,887          | 5,250          | 11,800         |                |                      |
| Sanitation & Recycling Services        | 1 26 4307 | 86      | -       | -              | -              | -              |                |                      |
| General Service Fees                   | 1 26 4310 | 3,939   | 7,497   | 7,039          | 7,500          | 7,500          |                |                      |
| Personnel Testing                      | 1 26 4315 | 2,358   | 2,256   | 4,302          | 2,500          | 2,500          |                |                      |
| Communications Devices                 | 1 26 4320 | 6,683   | 5,281   | 4,859          | 8,000          | 7,500          |                |                      |
| Postage                                | 1 26 4330 | 157     | 127     | 271            | 500            | 500            |                |                      |
| Printing & Binding                     | 1 26 4340 | 800     | 1,905   | 377            | 1,050          | 1,050          |                |                      |
| Dues & Subscriptions                   | 1 26 4360 | 4,390   | 4,084   | 4,739          | 4,100          | 4,600          |                |                      |
| Training & Travel                      | 1 26 4370 | 38,195  | 33,590  | 34,599         | 33,990         | 37,990         |                |                      |
| Automotive Insurance                   | 1 26 4420 | 3,500   | 3,500   | 3,850          | 4,300          | 4,300          |                |                      |
| Fiber Service (IS Allocation)          | 1 26 4540 | 4,226   | 4,226   | 4,772          | 5,253          | 5,253          |                |                      |
| Building Maintenance (IS Allocation)   | 1 26 4550 | 31,425  | 31,425  | 32,682         | 37,250         | 37,250         |                |                      |
| Equipment Rental (IS Allocation)       | 1 26 4570 | 62,150  | 62,150  | 182,121        | 189,418        | 189,418        |                |                      |
| General Rentals                        | 1 26 4575 | 1,905   | 1,680   | 1,760          | 2,000          | 2,000          |                |                      |
| Information Technology (IS Allocation) | 1 26 4580 | 39,167  | 45,748  | 27,033         | 28,560         | 28,560         |                |                      |
| Contracted Repair & Maintenance        | 1 26 4600 | 46,289  | 53,115  | 39,228         | 42,000         | 40,000         |                |                      |
| Awards & Indemnities                   | 1 26 4620 | 95      | 534     | 360            | 500            | 500            |                |                      |
| Miscellaneous                          | 1 26 4630 | 431     | -       | -              | -              | -              |                |                      |
| <b>TOTAL CONTRACTUAL SERVICES</b>      |           |         |         | <b>308,271</b> | <b>319,540</b> | <b>406,864</b> | <b>432,171</b> | <b>447,221</b>       |
| <b>TOTAL CAPITAL</b>                   |           |         |         | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>             |
| Other Operating Transfers              | 1 26 4920 | 91,000  | 91,000  | 91,000         | 101,756        | 101,756        |                |                      |

|                 |           |           |           |           |           |
|-----------------|-----------|-----------|-----------|-----------|-----------|
| TOTAL TRANSFERS | 91,000    | 91,000    | 91,000    | 101,756   | 101,756   |
| TOTAL           | 1,042,759 | 1,198,713 | 1,384,555 | 1,560,411 | 1,596,544 |



**INSPECTIONS**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)     |      |      |      |      |      |
|------------------------------|------|------|------|------|------|
| Position Title               | 2022 | 2023 | 2024 | 2025 | 2026 |
| NONE                         | -    | -    | -    | -    | -    |
| Total FTE                    | -    | -    | -    | -    | -    |
| Inc/(Dec) From Previous Year |      | -    | -    | -    | -    |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - BUILDING INSPECTIONS  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2026 BUDGET

|                         | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget | Variance from 2025 Budget to 2026 Budget Increase (Decrease) |      |
|-------------------------|-------------|-------------|-------------|-------------|----------------------|--------------------------------------------------------------|------|
| REVENUES                |             |             |             |             |                      |                                                              |      |
| CHARGES FOR SERVICES    | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| AD VALOREM TAXES        | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| OTHER FINANCING SOURCES | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| INTERGOVERNMENTAL       | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| OTHER                   | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| OTHER TAXES             | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| PERMITS                 | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| SPECIAL ASSESSMENTS     | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| FINES                   | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| LICENSES                | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| TOTAL REVENUES          | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| EXPENDITURES            |             |             |             |             |                      |                                                              |      |
| PERSONNEL               | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| SUPPLIES                | -           | 36          | -           | -           | 100                  | 100                                                          | 0%   |
| CONTRACTURAL SERVICES   | 708,584     | 486,550     | 413,420     | 450,000     | 270,000              | (180,000)                                                    | -40% |
| CAPITAL                 | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| DEBT                    | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| TRANSFERS               | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| TOTAL EXPENDITURES      | 708,584     | 486,585     | 413,420     | 450,000     | 270,100              | (179,900)                                                    | -40% |
| CHANGE IN NET POSITION  | (708,584)   | (486,585)   | (413,420)   | (450,000)   | (270,100)            |                                                              |      |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - BUILDING INSPECTIONS  
EXPENDITURES - LINE ITEM DETAILS  
2026 BUDGET

| GENERAL LEDGER CODE                    |           | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget |
|----------------------------------------|-----------|-------------|-------------|-------------|-------------|----------------------|
| TOTAL PERSONNEL SERVICES               |           | -           | -           | -           | -           | -                    |
| Office Supplies                        | 1 28 4110 | -           | 36          | -           | -           | 100                  |
| TOTAL SUPPLIES                         |           | -           | 36          | -           | -           | 100                  |
| General Contract/Consulting Services   | 1 28 4300 | 701,855     | 479,111     | 413,420     | 450,000     | 270,000              |
| Communications Devices                 | 1 28 4320 | 360         | -           | -           | -           | -                    |
| Information Technology (IS Allocation) | 1 28 4580 | 6,369       | 7,439       | -           | -           | -                    |
| TOTAL CONTRACTUAL SERVICES             |           | 708,584     | 486,550     | 413,420     | 450,000     | 270,000              |
| TOTAL CAPITAL                          |           | -           | -           | -           | -           | -                    |
| TOTAL TRANSFERS                        |           | -           | -           | -           | -           | -                    |
| TOTAL                                  |           | 708,584     | 486,585     | 413,420     | 450,000     | 270,100              |



**STREET MAINTENANCE**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)        |      |      |      |      |      |
|---------------------------------|------|------|------|------|------|
| Position Title                  | 2022 | 2023 | 2024 | 2025 | 2026 |
| Public Works Director           | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| Public Works Supervisor         | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 |
| Public Works Maintenance Worker | 3.05 | 3.40 | 3.40 | 3.40 | 3.40 |
| City Mechanic                   | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 |
| Administrative Assistant        | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 |
| Total FTE                       | 4.40 | 4.75 | 4.75 | 4.75 | 4.75 |
| Inc/(Dec) From Previous Year    |      | 0.35 | -    | -    | -    |

| Seasonal Employment (Hours) |       |       |       |       |       |
|-----------------------------|-------|-------|-------|-------|-------|
| Position Title              | 2022  | 2023  | 2024  | 2025  | 2026  |
| Seasonal                    | 1,608 | 1,608 | 1,608 | 1,608 | 1,608 |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - STREET MAINTENANCE  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2026 BUDGET

|                         | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget | Variance from 2025 Budget to 2026 Budget Increase (Decrease) |     |
|-------------------------|-------------|-------------|-------------|-------------|----------------------|--------------------------------------------------------------|-----|
| REVENUES                |             |             |             |             |                      |                                                              |     |
| CHARGES FOR SERVICES    | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| AD VALOREM TAXES        | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| OTHER FINANCING SOURCES | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| INTERGOVERNMENTAL       | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| OTHER                   | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| OTHER TAXES             | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| PERMITS                 | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| SPECIAL ASSESSMENTS     | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| FINES                   | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| LICENSES                | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| TOTAL REVENUES          | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| EXPENDITURES            |             |             |             |             |                      |                                                              |     |
| PERSONNEL               | 515,328     | 538,202     | 576,447     | 671,563     | 680,444              | 8,881                                                        | 1%  |
| SUPPLIES                | 170,519     | 164,892     | 140,740     | 182,950     | 171,950              | (11,000)                                                     | -6% |
| CONTRACTURAL SERVICES   | 415,905     | 411,027     | 385,729     | 399,159     | 384,159              | (15,000)                                                     | -4% |
| CAPITAL                 | -           | -           | 1,483       | -           | -                    | -                                                            | 0%  |
| DEBT                    | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| TRANSFERS               | -           | 59,903      | -           | -           | -                    | -                                                            | 0%  |
| TOTAL EXPENDITURES      | 1,101,753   | 1,174,024   | 1,104,399   | 1,253,672   | 1,236,553            | (17,119)                                                     | -1% |
| CHANGE IN NET POSITION  | (1,101,753) | (1,174,024) | (1,104,399) | (1,253,672) | (1,236,553)          |                                                              |     |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - STREET MAINTENANCE  
EXPENDITURES - LINE ITEM DETAILS  
2026 BUDGET

| GENERAL LEDGER CODE                    |           |  |  | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget |
|----------------------------------------|-----------|--|--|-------------|-------------|-------------|-------------|----------------------|
| Full-Time Employees - Regular          | 1 31 4010 |  |  | 343,519     | 348,379     | 379,411     | 437,049     | 463,947              |
| Full-Time Employees - Overtime         | 1 31 4011 |  |  | 15,732      | 18,882      | 11,747      | 25,000      | 17,500               |
| Part-Time Employees                    | 1 31 4020 |  |  | 16,995      | 15,729      | 18,211      | 28,944      | 19,296               |
| Deferred Compensation                  | 1 31 4030 |  |  | 9,920       | 9,331       | 10,061      | 13,444      | 13,504               |
| PERA Contribution                      | 1 31 4031 |  |  | 26,548      | 27,036      | 29,219      | 34,569      | 36,024               |
| FICA Contribution                      | 1 31 4032 |  |  | 23,816      | 23,676      | 25,278      | 30,372      | 30,976               |
| Medicare Contribution                  | 1 31 4033 |  |  | 5,570       | 5,538       | 5,912       | 7,103       | 7,244                |
| MN Paid Leave Contribution             | 1 31 4038 |  |  | -           | -           | -           | -           | 2,198                |
| Health Insurance                       | 1 31 4040 |  |  | 37,364      | 51,188      | 46,671      | 58,569      | 53,676               |
| Worker's Compensation Insurance        | 1 31 4050 |  |  | 35,560      | 38,444      | 39,329      | 36,513      | 36,079               |
| Unemployment Claims                    | 1 31 4060 |  |  | 305         | -           | 10,610      | -           | -                    |
| TOTAL PERSONNEL SERVICES               |           |  |  | 515,328     | 538,202     | 576,447     | 671,563     | 680,444              |
| Office Supplies                        | 1 31 4110 |  |  | -           | 222         | -           | 50          | 50                   |
| Operating Supplies                     | 1 31 4120 |  |  | 384         | 30          | 158         | 500         | 500                  |
| Shop Materials                         | 1 31 4205 |  |  | 13          | 39          | 34          | 200         | 200                  |
| City Mechanic Supplies                 | 1 31 4208 |  |  | 28,866      | 43,604      | 28,137      | 35,000      | 32,500               |
| Motor Fuels                            | 1 31 4210 |  |  | 42,951      | 35,980      | 24,409      | 40,000      | 35,000               |
| Sand & Salt Materials                  | 1 31 4216 |  |  | 56,325      | 55,756      | 44,304      | 60,000      | 60,000               |
| Signs & Sign Maintenance Materials     | 1 31 4220 |  |  | 12,720      | 3,323       | 11,847      | 7,500       | 7,500                |
| Small Tools & Minor Equipment          | 1 31 4230 |  |  | 2,346       | 6,305       | 3,066       | 3,200       | 3,200                |
| Maintenance Materials                  | 1 31 4235 |  |  | 24,807      | 17,115      | 26,630      | 32,500      | 30,000               |
| Uniforms                               | 1 31 4240 |  |  | 2,109       | 2,518       | 2,156       | 4,000       | 3,000                |
| TOTAL SUPPLIES                         |           |  |  | 170,519     | 164,892     | 140,740     | 182,950     | 171,950              |
| General Contract/Consulting Services   | 1 31 4300 |  |  | 3,837       | -           | 3,328       | -           | -                    |
| Legal Services                         | 1 31 4302 |  |  | 34          | 821         | -           | 500         | 500                  |
| Engineering Services                   | 1 31 4304 |  |  | 15,684      | 26,807      | 75,442      | 26,000      | 26,000               |
| Sanitation & Recycling Services        | 1 31 4307 |  |  | 4,753       | 621         | 3,170       | -           | -                    |
| General Service Fees                   | 1 31 4310 |  |  | 78,753      | 71,234      | 19,511      | 75,000      | 60,000               |
| Personnel Testing                      | 1 31 4315 |  |  | -           | 38          | -           | 500         | 500                  |
| Communications Devices                 | 1 31 4320 |  |  | 2,165       | 1,276       | 2,580       | 2,250       | 2,250                |
| Postage                                | 1 31 4330 |  |  | -           | 1           | 23          | -           | -                    |
| Printing & Binding                     | 1 31 4340 |  |  | -           | -           | 59          | -           | -                    |
| Dues & Subscriptions                   | 1 31 4360 |  |  | -           | 40          | -           | -           | -                    |
| Training & Travel                      | 1 31 4370 |  |  | 1,395       | 293         | 850         | 1,750       | 1,750                |
| Advertising & Legal Notices            | 1 31 4390 |  |  | 975         | 120         | 285         | 500         | 500                  |
| Property Insurance                     | 1 31 4410 |  |  | -           | -           | 982         | -           | -                    |
| Automotive Insurance                   | 1 31 4420 |  |  | 4,431       | 3,931       | 4,324       | 4,800       | 4,800                |
| Fiber Service (IS Allocation)          | 1 31 4540 |  |  | 2,415       | 2,415       | 5,999       | 6,604       | 6,604                |
| City Mechanic (IS Allocation)          | 1 31 4560 |  |  | 8,750       | 8,750       | 10,083      | 10,387      | 10,387               |
| Equipment Rental (IS Allocation)       | 1 31 4570 |  |  | 224,379     | 224,379     | 129,764     | 134,965     | 134,965              |
| General Rentals                        | 1 31 4575 |  |  | -           | 15,025      | 27,734      | 50,000      | 50,000               |
| Information Technology (IS Allocation) | 1 31 4580 |  |  | 12,739      | 14,879      | 33,985      | 35,903      | 35,903               |
| Contracted Repair & Maintenance        | 1 31 4600 |  |  | 55,596      | 40,398      | 67,609      | 50,000      | 50,000               |
| TOTAL CONTRACTUAL SERVICES             |           |  |  | 415,905     | 411,027     | 385,729     | 399,159     | 384,159              |
| Office Equipment                       | 1 31 4705 |  |  | -           | -           | 1,483       | -           | -                    |
| TOTAL CAPITAL                          |           |  |  | -           | -           | 1,483       | -           | -                    |

|                           |           |                  |                  |                  |                  |                  |
|---------------------------|-----------|------------------|------------------|------------------|------------------|------------------|
| Other Operating Transfers | 1 31 4920 | -                | 59,903           | -                | -                | -                |
| <b>TOTAL TRANSFERS</b>    |           | -                | <b>59,903</b>    | -                | -                | -                |
| <b>TOTAL</b>              |           | <b>1,101,753</b> | <b>1,174,024</b> | <b>1,104,399</b> | <b>1,253,672</b> | <b>1,236,553</b> |



**URBAN FORESTRY**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)        |      |      |      |      |      |
|---------------------------------|------|------|------|------|------|
| Position Title                  | 2022 | 2023 | 2024 | 2025 | 2026 |
| Public Works Supervisor         | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 |
| City Mechanic                   | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 |
| Public Works Maintenance Worker | 0.85 | 0.90 | 0.90 | 0.90 | 0.90 |
| Total FTE                       | 0.95 | 1.00 | 1.00 | 1.00 | 1.00 |
| Inc/(Dec) From Previous Year    |      | 0.05 | -    | -    | -    |

| Seasonal Employment (Hours) |      |      |      |      |      |
|-----------------------------|------|------|------|------|------|
| Position Title              | 2022 | 2023 | 2024 | 2025 | 2026 |
| Seasonal                    | 536  | 536  | 536  | 536  | 536  |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - URBAN FORESTRY  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2026 BUDGET

|                         | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget | Variance from 2025 Budget to 2026 Budget Increase (Decrease) |       |
|-------------------------|-------------|-------------|-------------|-------------|----------------------|--------------------------------------------------------------|-------|
| REVENUES                |             |             |             |             |                      |                                                              |       |
| CHARGES FOR SERVICES    | -           | -           | -           | -           | -                    | -                                                            | 0%    |
| AD VALOREM TAXES        | -           | -           | -           | -           | -                    | -                                                            | 0%    |
| OTHER FINANCING SOURCES | -           | -           | -           | -           | -                    | -                                                            | 0%    |
| INTERGOVERNMENTAL       | -           | -           | -           | -           | -                    | -                                                            | 0%    |
| OTHER                   | -           | -           | -           | -           | -                    | -                                                            | 0%    |
| OTHER TAXES             | -           | -           | -           | -           | -                    | -                                                            | 0%    |
| PERMITS                 | -           | -           | -           | -           | -                    | -                                                            | 0%    |
| SPECIAL ASSESSMENTS     | -           | -           | -           | -           | -                    | -                                                            | 0%    |
| FINES                   | -           | -           | -           | -           | -                    | -                                                            | 0%    |
| LICENSES                | -           | -           | -           | -           | -                    | -                                                            | 0%    |
| TOTAL REVENUES          | -           | -           | -           | -           | -                    | -                                                            | 0%    |
| EXPENDITURES            |             |             |             |             |                      |                                                              |       |
| PERSONNEL               | 109,088     | 115,377     | 118,837     | 137,620     | 144,253              | 6,633                                                        | 5%    |
| SUPPLIES                | 12,726      | 16,479      | 16,892      | 17,800      | 17,550               | (250)                                                        | -1%   |
| CONTRACTURAL SERVICES   | 42,990      | 44,038      | 32,298      | 38,726      | 33,726               | (5,000)                                                      | -13%  |
| CAPITAL                 | 59,579      | 60,269      | 308,020     | 88,870      | -                    | (88,870)                                                     | -100% |
| DEBT                    | -           | -           | -           | -           | -                    | -                                                            | 0%    |
| TRANSFERS               | -           | -           | -           | -           | -                    | -                                                            | 0%    |
| TOTAL EXPENDITURES      | 224,382     | 236,163     | 476,048     | 283,016     | 195,529              | (87,487)                                                     | -31%  |
| CHANGE IN NET POSITION  | (224,382)   | (236,163)   | (476,048)   | (283,016)   | (195,529)            |                                                              |       |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - URBAN FORESTRY  
EXPENDITURES - LINE ITEM DETAILS  
2026 BUDGET

| GENERAL LEDGER CODE                    |           | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget |
|----------------------------------------|-----------|-------------|-------------|-------------|-------------|----------------------|
| Full-Time Employees - Regular          | 1 36 4010 | 75,867      | 75,593      | 79,694      | 91,000      | 95,874               |
| Full-Time Employees - Overtime         | 1 36 4011 | 1,180       | 2,023       | 2,459       | 1,600       | 2,500                |
| Part-Time Employees                    | 1 36 4020 | 2,556       | 5,796       | 4,819       | 9,648       | 9,648                |
| Deferred Compensation                  | 1 36 4030 | 2,141       | 2,028       | 1,957       | 2,633       | 2,633                |
| PERA Contribution                      | 1 36 4031 | 5,963       | 5,954       | 6,210       | 6,924       | 7,357                |
| FICA Contribution                      | 1 36 4032 | 5,317       | 5,486       | 5,585       | 6,322       | 6,680                |
| Medicare Contribution                  | 1 36 4033 | 1,243       | 1,283       | 1,306       | 1,478       | 1,562                |
| MN Paid Leave Contribution             | 1 36 4038 | -           | -           | -           | -           | 474                  |
| Health Insurance                       | 1 36 4040 | 7,258       | 9,179       | 8,399       | 9,999       | 9,289                |
| Worker's Compensation Insurance        | 1 36 4050 | 7,563       | 8,034       | 8,409       | 8,016       | 8,236                |
| TOTAL PERSONNEL SERVICES               |           | 109,088     | 115,377     | 118,837     | 137,620     | 144,253              |
| Operating Supplies                     | 1 36 4120 | 22          | 116         | -           | -           | -                    |
| Shop Materials                         | 1 36 4205 | 88          | 4,494       | 165         | -           | -                    |
| City Mechanic Supplies                 | 1 36 4208 | 4,751       | 2,891       | 6,954       | 4,000       | 4,500                |
| Motor Fuels                            | 1 36 4210 | 7,327       | 5,391       | 4,444       | 6,250       | 5,750                |
| Chemicals & Chemical Products          | 1 36 4215 | 21          | -           | -           | -           | -                    |
| Small Tools & Minor Equipment          | 1 36 4230 | 14          | 1,952       | 4,614       | 3,000       | 3,000                |
| Maintenance Materials                  | 1 36 4235 | -           | 1,068       | 205         | 3,750       | 3,500                |
| Uniforms                               | 1 36 4240 | 504         | 567         | 510         | 800         | 800                  |
| TOTAL SUPPLIES                         |           | 12,726      | 16,479      | 16,892      | 17,800      | 17,550               |
| Software & Technology Services         | 1 36 4305 | 1,750       | 1,604       | 1,750       | 2,000       | 2,000                |
| General Service Fees                   | 1 36 4310 | 19          | 20          | -           | 5,000       | -                    |
| Communications Devices                 | 1 36 4320 | 71          | 66          | 49          | 85          | 85                   |
| Training & Travel                      | 1 36 4370 | 600         | 728         | 985         | 750         | 750                  |
| Automotive Insurance                   | 1 36 4420 | 1,013       | 1,013       | 1,114       | 1,250       | 1,250                |
| City Mechanic (IS Allocation)          | 1 36 4560 | 1,500       | 1,500       | 1,728       | 1,781       | 1,781                |
| Equipment Rental (IS Allocation)       | 1 36 4570 | 31,667      | 31,667      | 19,333      | 20,108      | 20,108               |
| Information Technology (IS Allocation) | 1 36 4580 | 6,369       | 7,439       | 7,338       | 7,752       | 7,752                |
| TOTAL CONTRACTUAL SERVICES             |           | 42,990      | 44,038      | 32,298      | 38,726      | 33,726               |
| Improvements Other Than Buildings      | 1 36 4750 | 59,579      | 60,269      | 308,020     | 88,870      | -                    |
| TOTAL CAPITAL                          |           | 59,579      | 60,269      | 308,020     | 88,870      | -                    |
| TOTAL TRANSFERS                        |           | -           | -           | -           | -           | -                    |
| TOTAL                                  |           | 224,382     | 236,163     | 476,048     | 283,016     | 195,529              |



**PARKS**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)        |      |      |      |      |      |
|---------------------------------|------|------|------|------|------|
| Position Title                  | 2022 | 2023 | 2024 | 2025 | 2026 |
| Public Works Director           | -    | -    | -    | -    | -    |
| Community Development Director  | -    | 0.05 | 0.05 | 0.05 | 0.10 |
| Public Works Supervisor         | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 |
| City Mechanic                   | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 |
| Public Works Maintenance Worker | 1.35 | 1.50 | 1.50 | 1.50 | 1.50 |
| Total FTE                       | 1.70 | 1.90 | 1.90 | 1.90 | 1.95 |
| Inc/(Dec) From Previous Year    |      | 0.20 | -    | -    | 0.05 |

| Seasonal Employment (Hours) |       |       |       |       |       |
|-----------------------------|-------|-------|-------|-------|-------|
| Position Title              | 2022  | 2023  | 2024  | 2025  | 2026  |
| Seasonal                    | 2,680 | 2,680 | 2,680 | 2,680 | 2,680 |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - PARKS  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2026 BUDGET

|                         | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget | Variance from 2025 Budget to 2026 Budget Increase (Decrease) |     |
|-------------------------|-------------|-------------|-------------|-------------|----------------------|--------------------------------------------------------------|-----|
| REVENUES                |             |             |             |             |                      |                                                              |     |
| CHARGES FOR SERVICES    | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| AD VALOREM TAXES        | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| OTHER FINANCING SOURCES | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| INTERGOVERNMENTAL       | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| OTHER                   | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| OTHER TAXES             | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| PERMITS                 | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| SPECIAL ASSESSMENTS     | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| FINES                   | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| LICENSES                | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| TOTAL REVENUES          | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| EXPENDITURES            |             |             |             |             |                      |                                                              |     |
| PERSONNEL               | 228,846     | 230,273     | 241,028     | 303,500     | 299,887              | (3,613)                                                      | -1% |
| SUPPLIES                | 70,479      | 66,235      | 64,796      | 78,380      | 76,450               | (1,930)                                                      | -2% |
| CONTRACTURAL SERVICES   | 119,514     | 135,328     | 119,978     | 127,438     | 124,088              | (3,350)                                                      | -3% |
| CAPITAL                 | 1,806       | 43,830      | 12,900      | -           | -                    | -                                                            | 0%  |
| DEBT                    | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| TRANSFERS               | -           | -           | -           | -           | -                    | -                                                            | 0%  |
| TOTAL EXPENDITURES      | 420,644     | 475,666     | 438,702     | 509,318     | 500,425              | (8,893)                                                      | -2% |
| CHANGE IN NET POSITION  | (420,644)   | (475,666)   | (438,702)   | (509,318)   | (500,425)            |                                                              |     |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - PARKS  
EXPENDITURES - LINE ITEM DETAILS  
2026 BUDGET

|                                        |           |             |             | 2026 Proposed |                    |
|----------------------------------------|-----------|-------------|-------------|---------------|--------------------|
| GENERAL LEDGER CODE                    |           | 2022 Actual | 2023 Actual | 2024 Actual   | 2025 Budget Budget |
| Full-Time Employees - Regular          | 1 40 4010 | 137,236     | 135,066     | 146,411       | 173,271 190,853    |
| Full-Time Employees - Overtime         | 1 40 4011 | 4,910       | 3,257       | 3,906         | 5,000 4,000        |
| Part-Time Employees                    | 1 40 4020 | 28,324      | 27,436      | 26,897        | 48,240 28,944      |
| Deferred Compensation                  | 1 40 4030 | 3,949       | 3,824       | 3,565         | 5,206 5,476        |
| PERA Contribution                      | 1 40 4031 | 10,791      | 10,496      | 11,285        | 13,332 14,576      |
| FICA Contribution                      | 1 40 4032 | 11,099      | 10,500      | 10,972        | 14,012 13,844      |
| Medicare Contribution                  | 1 40 4033 | 2,596       | 2,456       | 2,566         | 3,277 3,238        |
| MN Paid Leave Contribution             | 1 40 4038 | -           | -           | -             | - 982              |
| Health Insurance                       | 1 40 4040 | 15,410      | 21,134      | 18,873        | 24,715 22,480      |
| Worker's Compensation Insurance        | 1 40 4050 | 14,530      | 16,105      | 16,553        | 16,447 15,494      |
| TOTAL PERSONNEL SERVICES               |           | 228,846     | 230,273     | 241,028       | 303,500 299,887    |
| Office Supplies                        | 1 40 4110 | 119         | -           | -             | - -                |
| Operating Supplies                     | 1 40 4120 | 287         | 1,844       | 1,403         | 3,130 2,000        |
| Shop Materials                         | 1 40 4205 | 261         | 842         | 3,989         | - -                |
| City Mechanic Supplies                 | 1 40 4208 | 15,755      | 17,211      | 15,003        | 17,250 17,250      |
| Motor Fuels                            | 1 40 4210 | 13,708      | 13,022      | 12,881        | 15,500 14,500      |
| Signs & Sign Maintenance Materials     | 1 40 4220 | -           | 35          | 765           | 300 500            |
| Small Tools & Minor Equipment          | 1 40 4230 | 1,201       | 2,438       | 3,135         | 3,200 3,200        |
| Maintenance Materials                  | 1 40 4235 | 37,685      | 29,359      | 26,167        | 37,000 37,000      |
| Uniforms                               | 1 40 4240 | 1,464       | 1,483       | 1,454         | 2,000 2,000        |
| TOTAL SUPPLIES                         |           | 70,479      | 66,235      | 64,796        | 78,380 76,450      |
| General Contract/Consulting Services   | 1 40 4300 | (730)       | 2,700       | 4,820         | - -                |
| Engineering Services                   | 1 40 4304 | 7,102       | 2,116       | 2,961         | 5,500 5,500        |
| Sanitation & Recycling Services        | 1 40 4307 | 5,016       | 5,491       | 6,094         | 5,400 5,400        |
| General Service Fees                   | 1 40 4310 | 21,163      | 28,959      | 19,300        | 19,000 19,000      |
| Personnel Testing                      | 1 40 4315 | 219         | 614         | 572           | 500 500            |
| Communications Devices                 | 1 40 4320 | 218         | 202         | 162           | 280 280            |
| Training & Travel                      | 1 40 4370 | 610         | 415         | 1,590         | 1,250 1,250        |
| Advertising & Legal Notices            | 1 40 4390 | 73          | 338         | -             | 250 250            |
| Automotive Insurance                   | 1 40 4420 | 682         | 682         | 750           | 850 850            |
| Fiber Service (IS Allocation)          | 1 40 4540 | 6,944       | 6,944       | 2,386         | 2,627 2,627        |
| City Mechanic (IS Allocation)          | 1 40 4560 | 4,750       | 4,750       | 5,473         | 5,639 5,639        |
| Equipment Rental (IS Allocation)       | 1 40 4570 | 53,917      | 53,917      | 57,603        | 59,912 59,912      |
| Information Technology (IS Allocation) | 1 40 4580 | 19,108      | 22,319      | 13,517        | 14,280 14,280      |
| Contracted Repair & Maintenance        | 1 40 4600 | 442         | 5,880       | 4,184         | 11,850 8,500       |
| Awards & Indemnities                   | 1 40 4620 | -           | -           | 565           | 100 100            |
| TOTAL CONTRACTUAL SERVICES             |           | 119,514     | 135,328     | 119,978       | 127,438 124,088    |
| Park Capital Improvements              | 1 40 4745 | 1,806       | 43,830      | 12,900        | - -                |
| TOTAL CAPITAL                          |           | 1,806       | 43,830      | 12,900        | - -                |
| TOTAL TRANSFERS                        |           | -           | -           | -             | - -                |
| TOTAL                                  |           | 420,644     | 475,666     | 438,702       | 509,318 500,425    |



**RECREATION**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)        |      |      |      |      |      |
|---------------------------------|------|------|------|------|------|
| Position Title                  | 2022 | 2023 | 2024 | 2025 | 2026 |
| Community Development Director  | -    | 0.05 | 0.05 | 0.05 | 0.10 |
| Community & Admin Svcs Director | -    | -    | -    | -    | -    |
| Parks Coordinator               | -    | -    | -    | -    | -    |
| Total FTE                       | -    | 0.05 | 0.05 | 0.05 | 0.10 |
| Inc/(Dec) From Previous Year    |      | 0.05 | -    | -    | 0.05 |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - RECREATION  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2026 BUDGET

|                         | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget | Variance from 2025 Budget to 2026 Budget Increase (Decrease) |      |
|-------------------------|-------------|-------------|-------------|-------------|----------------------|--------------------------------------------------------------|------|
| REVENUES                |             |             |             |             |                      |                                                              |      |
| CHARGES FOR SERVICES    | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| AD VALOREM TAXES        | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| OTHER FINANCING SOURCES | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| INTERGOVERNMENTAL       | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| OTHER                   | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| OTHER TAXES             | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| PERMITS                 | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| SPECIAL ASSESSMENTS     | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| FINES                   | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| LICENSES                | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| TOTAL REVENUES          | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| EXPENDITURES            |             |             |             |             |                      |                                                              |      |
| PERSONNEL               | 1,312       | 7,749       | 7,723       | 9,398       | 18,023               | 8,625                                                        | 92%  |
| SUPPLIES                | 3,637       | 9,683       | 822         | 3,630       | 3,130                | (500)                                                        | -14% |
| CONTRACTURAL SERVICES   | 641         | 97          | 12,036      | 27,208      | 27,208               | -                                                            | 0%   |
| CAPITAL                 | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| DEBT                    | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| TRANSFERS               | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| TOTAL EXPENDITURES      | 5,589       | 17,530      | 20,580      | 40,236      | 48,361               | 8,125                                                        | 20%  |
| CHANGE IN NET POSITION  | (5,589)     | (17,530)    | (20,580)    | (40,236)    | (48,361)             |                                                              |      |



CITY OF NORTH ST. PAUL, MINNESOTA  
GENERAL FUND - RECREATION  
EXPENDITURES - LINE ITEM DETAILS  
2026 BUDGET

| GENERAL LEDGER CODE                    |           | 2022 Actual  | 2023 Actual   | 2024 Actual   | 2025 Budget   | 2026 Proposed Budget |
|----------------------------------------|-----------|--------------|---------------|---------------|---------------|----------------------|
| Full-Time Employees - Regular          | 1 41 4010 | 821          | 5,535         | 6,052         | 7,467         | 14,204               |
| Deferred Compensation                  | 1 41 4030 | 21           | 220           | 226           | 299           | 568                  |
| PERA Contribution                      | 1 41 4031 | 62           | 415           | 424           | 560           | 1,065                |
| FICA Contribution                      | 1 41 4032 | 50           | 327           | 361           | 463           | 881                  |
| Medicare Contribution                  | 1 41 4033 | 12           | 77            | 84            | 108           | 206                  |
| MN Paid Leave Contribution             | 1 41 4038 | -            | -             | -             | -             | 62                   |
| Health Insurance                       | 1 41 4040 | 68           | 1,129         | 531           | 452           | 973                  |
| Worker's Compensation Insurance        | 1 41 4050 | 279          | 46            | 45            | 49            | 64                   |
| <b>TOTAL PERSONNEL SERVICES</b>        |           | <b>1,312</b> | <b>7,749</b>  | <b>7,723</b>  | <b>9,398</b>  | <b>18,023</b>        |
| Operating Supplies                     | 1 41 4120 | 3,480        | 9,635         | 822           | 3,500         | 3,000                |
| City Mechanic Supplies                 | 1 41 4208 | 157          | 49            | -             | 130           | 130                  |
| <b>TOTAL SUPPLIES</b>                  |           | <b>3,637</b> | <b>9,683</b>  | <b>822</b>    | <b>3,630</b>  | <b>3,130</b>         |
| General Contract/Consulting Services   | 1 41 4300 | -            | -             | 11,531        | 26,000        | 26,000               |
| Communications Devices                 | 1 41 4320 | 641          | 97            | 14            | 725           | 725                  |
| Training & Travel                      | 1 41 4370 | -            | -             | 37            | -             | -                    |
| Fiber Service (IS Allocation)          | 1 41 4540 | -            | -             | 68            | 75            | 75                   |
| Information Technology (IS Allocation) | 1 41 4580 | -            | -             | 386           | 408           | 408                  |
| <b>TOTAL CONTRACTUAL SERVICES</b>      |           | <b>641</b>   | <b>97</b>     | <b>12,036</b> | <b>27,208</b> | <b>27,208</b>        |
| <b>TOTAL CAPITAL</b>                   |           | <b>-</b>     | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>             |
| <b>TOTAL TRANSFERS</b>                 |           | <b>-</b>     | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>             |
| <b>TOTAL</b>                           |           | <b>5,589</b> | <b>17,530</b> | <b>20,580</b> | <b>40,236</b> | <b>48,361</b>        |



**STREET MAINTENANCE FUND**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)     |      |      |      |      |      |
|------------------------------|------|------|------|------|------|
| Position Title               | 2022 | 2023 | 2024 | 2025 | 2026 |
| NONE                         |      |      |      |      |      |
| Total FTE                    | -    | -    | -    | -    | -    |
| Inc/(Dec) From Previous Year |      | -    | -    | -    | -    |



CITY OF NORTH ST. PAUL, MINNESOTA  
STREET MAINTENANCE FUND  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2026 BUDGET

|                         |             |             |             |             |                      | Variance from 2025 Budget to    |      |
|-------------------------|-------------|-------------|-------------|-------------|----------------------|---------------------------------|------|
|                         | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget | 2026 Budget Increase (Decrease) |      |
| REVENUES                |             |             |             |             |                      |                                 |      |
| CHARGES FOR SERVICES    | -           | -           | -           | -           | -                    | -                               | 0%   |
| AD VALOREM TAXES        | -           | -           | 190,965     | 835,477     | 889,807              | 54,330                          | 7%   |
| OTHER FINANCING SOURCES | -           | 59,903      | 2,466,684   | -           | -                    | -                               | 0%   |
| INTERGOVERNMENTAL       | 417,907     | 291,549     | 219,063     | 213,993     | 692,941              | 478,948                         | 224% |
| OTHER                   | (41,758)    | 69,389      | 128,577     | -           | -                    | -                               | 0%   |
| OTHER TAXES             | -           | -           | -           | -           | -                    | -                               | 0%   |
| PERMITS                 | -           | -           | -           | -           | -                    | -                               | 0%   |
| SPECIAL ASSESSMENTS     | -           | -           | -           | -           | -                    | -                               | 0%   |
| FINES                   | -           | -           | -           | -           | -                    | -                               | 0%   |
| LICENSES                | -           | -           | -           | -           | -                    | -                               | 0%   |
| TOTAL REVENUES          | 376,149     | 420,841     | 3,005,289   | 1,049,470   | 1,582,748            | 533,278                         | 51%  |
| EXPENDITURES            |             |             |             |             |                      |                                 |      |
| PERSONNEL               | -           | -           | -           | -           | -                    | -                               | 0%   |
| SUPPLIES                | -           | -           | -           | -           | -                    | -                               | 0%   |
| CONTRACTURAL SERVICES   | 759,321     | 530,559     | 98,850      | -           | -                    | -                               | 0%   |
| CAPITAL                 | -           | -           | 1,440,961   | 866,010     | 2,748,590            | 1,882,580                       | 217% |
| TRANSFERS               | -           | 51,509      | -           | -           | -                    | -                               | 0%   |
| TOTAL EXPENDITURES      | 759,321     | 582,068     | 1,539,811   | 866,010     | 2,748,590            | 1,882,580                       | 217% |
| CHANGE IN NET POSITION  | (383,172)   | (161,227)   | 1,465,478   | 183,460     | (1,165,842)          |                                 |      |



CITY OF NORTH ST. PAUL, MINNESOTA  
STREET MAINTENANCE FUND  
REVENUES - LINE ITEM DETAILS  
2026 BUDGET

| GENERAL LEDGER CODE                  |      |      |  | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget |
|--------------------------------------|------|------|--|-------------|-------------|-------------|-------------|----------------------|
| <b>TOTAL CHARGES FOR SERVICES</b>    |      |      |  | -           | -           | -           | -           | -                    |
| CURRENT PROPERTY TAX                 | 11 R | 3011 |  | -           | -           | 190,965     | 835,477     | 889,807              |
| <b>TOTAL AD VALOREM TAXES</b>        |      |      |  | -           | -           | 190,965     | 835,477     | 889,807              |
| TRANSFER FROM OTHER FUNDS            | 11 R | 3992 |  | -           | 59,903      | 2,466,684   | -           | -                    |
| <b>TOTAL OTHER FINANCING SOURCES</b> |      |      |  | -           | 59,903      | 2,466,684   | -           | -                    |
| STATE LGA                            | 11 R | 3523 |  | 266,449     | 144,176     | 54,816      | 54,816      | 54,816               |
| STATE STREET MAINTENANCE             | 11 R | 3525 |  | 151,458     | 147,373     | 159,650     | 159,177     | 159,177              |
| STATE AID-CONSTRUCTION               | 11 R | 3530 |  | -           | -           | 4,597       | -           | 478,948              |
| <b>TOTAL INTERGOVERNMENTAL</b>       |      |      |  | 417,907     | 291,549     | 219,063     | 213,993     | 692,941              |
| MARKET VALUE ADJUSTMENT              | 11 R | 3800 |  | (74,711)    | 23,698      | 35,675      | -           | -                    |
| INVESTMENT INCOME                    | 11 R | 3801 |  | 32,953      | 45,691      | 92,902      | -           | -                    |
| <b>TOTAL OTHER</b>                   |      |      |  | (41,758)    | 69,389      | 128,577     | -           | -                    |
| <b>TOTAL OTHER TAXES</b>             |      |      |  | -           | -           | -           | -           | -                    |
| <b>TOTAL PERMITS</b>                 |      |      |  | -           | -           | -           | -           | -                    |
| <b>TOTAL SPECIAL ASSESSMENTS</b>     |      |      |  | -           | -           | -           | -           | -                    |
| <b>TOTAL FINES</b>                   |      |      |  | -           | -           | -           | -           | -                    |
| <b>TOTAL LICENSES</b>                |      |      |  | -           | -           | -           | -           | -                    |
| <b>TOTAL</b>                         |      |      |  | 376,149     | 420,841     | 3,005,289   | 1,049,470   | 1,582,748            |



CITY OF NORTH ST. PAUL, MINNESOTA  
STREET MAINTENANCE FUND  
EXPENDITURES - LINE ITEM DETAILS  
2026 BUDGET

| GENERAL LEDGER CODE                  |      |      |  | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget |
|--------------------------------------|------|------|--|-------------|-------------|-------------|-------------|----------------------|
| TOTAL PERSONNEL SERVICES             |      |      |  | -           | -           | -           | -           | -                    |
| TOTAL SUPPLIES                       |      |      |  | -           | -           | -           | -           | -                    |
| General Contract/Consulting Services | 11 E | 4300 |  | 759,321     | 530,559     | 98,850      | -           | -                    |
| TOTAL CONTRACTUAL SERVICES           |      |      |  | 759,321     | 530,559     | 98,850      | -           | -                    |
| Infrastructure Improvements          | 11 E | 4725 |  | -           | -           | 1,440,961   | 866,010     | 2,748,590            |
| TOTAL CAPITAL                        |      |      |  | -           | -           | 1,440,961   | 866,010     | 2,748,590            |
| Transfer to other Funds              | 11 E | 4992 |  | -           | 51,509      | -           | -           | -                    |
| TOTAL TRANSFERS                      |      |      |  | -           | 51,509      | -           | -           | -                    |
| TOTAL                                |      |      |  | 759,321     | 582,068     | 1,539,811   | 866,010     | 2,748,590            |



**PARK FUND**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)     |      |      |      |      |      |
|------------------------------|------|------|------|------|------|
| Position Title               | 2022 | 2023 | 2024 | 2025 | 2026 |
| NONE                         |      |      |      |      |      |
| Total FTE                    | -    | -    | -    | -    | -    |
| Inc/(Dec) From Previous Year |      | -    | -    | -    | -    |



CITY OF NORTH ST. PAUL, MINNESOTA  
PARK FUND  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2026 BUDGET

|                         |             |             |             |             |                      | Variance from 2025 Budget to    |       |
|-------------------------|-------------|-------------|-------------|-------------|----------------------|---------------------------------|-------|
|                         | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget | 2026 Budget Increase (Decrease) |       |
| REVENUES                |             |             |             |             |                      |                                 |       |
| CHARGES FOR SERVICES    | 74,300      | 98,610      | 90,412      | 98,610      | 98,610               | -                               | 0%    |
| AD VALOREM TAXES        | -           | -           | 36,042      | 78,702      | 125,360              | 46,658                          | 59%   |
| OTHER FINANCING SOURCES | -           | -           | -           | -           | -                    | -                               | 0%    |
| INTERGOVERNMENTAL       | 100,000     | 100,000     | 257,343     | 100,000     | 100,000              | -                               | 0%    |
| OTHER                   | (2,721)     | 32,417      | 43,930      | 8,875       | 8,875                | -                               | 0%    |
| OTHER TAXES             | -           | -           | -           | -           | -                    | -                               | 0%    |
| PERMITS                 | -           | -           | -           | -           | -                    | -                               | 0%    |
| SPECIAL ASSESSMENTS     | -           | -           | -           | -           | -                    | -                               | 0%    |
| FINES                   | -           | -           | -           | -           | -                    | -                               | 0%    |
| LICENSES                | -           | -           | -           | -           | -                    | -                               | 0%    |
| TOTAL REVENUES          | 171,579     | 231,027     | 427,726     | 286,187     | 332,845              | 46,658                          | 16%   |
| EXPENDITURES            |             |             |             |             |                      |                                 |       |
| PERSONNEL               | -           | -           | -           | -           | -                    | -                               | 0%    |
| SUPPLIES                | -           | -           | 34          | -           | -                    | -                               | 0%    |
| CONTRACTURAL SERVICES   | 2,050       | 3,763       | 1,275       | 2,500       | 2,500                | -                               | 0%    |
| CAPITAL                 | -           | 935         | 373,160     | -           | 681,200              | 681,200                         | 0%    |
| TRANSFERS               | 80,000      | 65,000      | 65,000      | 65,000      | 65,000               | -                               | 0%    |
| TOTAL EXPENDITURES      | 82,050      | 69,699      | 439,469     | 67,500      | 748,700              | 681,200                         | 1009% |
| CHANGE IN NET POSITION  | 89,529      | 161,328     | (11,743)    | 218,687     | (415,855)            |                                 |       |



CITY OF NORTH ST. PAUL, MINNESOTA  
PARK FUND  
REVENUES - LINE ITEM DETAILS  
2026 BUDGET

| GENERAL LEDGER CODE                  |      |      |  | 2022 Actual    | 2023 Actual    | 2024 Actual    | 2025 Budget    | 2026 Proposed Budget |
|--------------------------------------|------|------|--|----------------|----------------|----------------|----------------|----------------------|
| CANOE RENTALS                        | 63 R | 3629 |  | 225            | 200            | 325            | 200            | 200                  |
| PARK RENTAL FEES                     | 63 R | 3630 |  | 74,075         | 86,760         | 90,087         | 86,760         | 86,760               |
| BALL FIELD RENTAL                    | 63 R | 3653 |  | -              | 11,650         | -              | 11,650         | 11,650               |
| <b>TOTAL CHARGES FOR SERVICES</b>    |      |      |  | <b>74,300</b>  | <b>98,610</b>  | <b>90,412</b>  | <b>98,610</b>  | <b>98,610</b>        |
| CURRENT PROPERTY TAX                 | 63 R | 3011 |  | -              | -              | 36,042         | 78,702         | 125,360              |
| <b>TOTAL AD VALOREM TAXES</b>        |      |      |  | <b>-</b>       | <b>-</b>       | <b>36,042</b>  | <b>78,702</b>  | <b>125,360</b>       |
| <b>TOTAL OTHER FINANCING SOURCES</b> |      |      |  | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>             |
| STATE GRANTS                         | 63 R | 3522 |  | -              | -              | 157,343        | -              | -                    |
| STATE LGA                            | 63 R | 3523 |  | 100,000        | 100,000        | 100,000        | 100,000        | 100,000              |
| <b>TOTAL INTERGOVERNMENTAL</b>       |      |      |  | <b>100,000</b> | <b>100,000</b> | <b>257,343</b> | <b>100,000</b> | <b>100,000</b>       |
| MARKET VALUE ADJUSTMENT              | 63 R | 3800 |  | (16,639)       | 8,130          | 6,739          | -              | -                    |
| INVESTMENT INCOME                    | 63 R | 3801 |  | 7,953          | 15,412         | 20,076         | -              | -                    |
| DONATIONS                            | 63 R | 3803 |  | 1,365          | 800            | 12,375         | 800            | 800                  |
| PARK ADVERTISING                     | 63 R | 3805 |  | 3,900          | 6,200          | 2,400          | 6,200          | 6,200                |
| MISCELLANEOUS REVENUE (NT)           | 63 R | 3899 |  | 700            | 1,875          | 2,340          | 1,875          | 1,875                |
| <b>TOTAL OTHER</b>                   |      |      |  | <b>(2,721)</b> | <b>32,417</b>  | <b>43,930</b>  | <b>8,875</b>   | <b>8,875</b>         |
| <b>TOTAL OTHER TAXES</b>             |      |      |  | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>             |
| <b>TOTAL PERMITS</b>                 |      |      |  | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>             |
| <b>TOTAL SPECIAL ASSESSMENTS</b>     |      |      |  | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>             |
| <b>TOTAL FINES</b>                   |      |      |  | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>             |
| <b>TOTAL LICENSES</b>                |      |      |  | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>             |
| <b>TOTAL</b>                         |      |      |  | <b>171,579</b> | <b>231,027</b> | <b>427,726</b> | <b>286,187</b> | <b>332,845</b>       |



CITY OF NORTH ST. PAUL, MINNESOTA  
PARK FUND  
EXPENDITURES - LINE ITEM DETAILS  
2026 BUDGET

| GENERAL LEDGER CODE                  |      |      |  | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget |
|--------------------------------------|------|------|--|-------------|-------------|-------------|-------------|----------------------|
| <b>TOTAL PERSONNEL SERVICES</b>      |      |      |  | -           | -           | -           | -           | -                    |
| Operating Supplies                   | 63 E | 4120 |  | -           | -           | 34          | -           | -                    |
| <b>TOTAL SUPPLIES</b>                |      |      |  | -           | -           | 34          | -           | -                    |
| General Contract/Consulting Services | 63 E | 4300 |  | 2,050       | 3,511       | 1,275       | 2,500       | 2,500                |
| Advertising & Legal Notices          | 63 E | 4390 |  | -           | 208         | -           | -           | -                    |
| Miscellaneous                        | 63 E | 4630 |  | -           | 44          | -           | -           | -                    |
| <b>TOTAL CONTRACTUAL SERVICES</b>    |      |      |  | 2,050       | 3,763       | 1,275       | 2,500       | 2,500                |
| Improvements Other Than Buildings    | 63 E | 4750 |  | -           | 935         | 373,160     | -           | 681,200              |
| Loss/Disposal/Abandonment            | 63 E | 4799 |  | -           | -           | -           | -           | -                    |
| <b>TOTAL CAPITAL</b>                 |      |      |  | -           | 935         | 373,160     | -           | 681,200              |
| Transfer to other Funds              | 63 E | 4992 |  | 80,000      | 65,000      | 65,000      | 65,000      | 65,000               |
| <b>TOTAL TRANSFERS</b>               |      |      |  | 80,000      | 65,000      | 65,000      | 65,000      | 65,000               |
| <b>TOTAL</b>                         |      |      |  | 82,050      | 69,699      | 439,469     | 67,500      | 748,700              |



**ASSET PRESERVATION FUND**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)     |      |      |      |      |      |
|------------------------------|------|------|------|------|------|
| Position Title               | 2022 | 2023 | 2024 | 2025 | 2026 |
| NONE                         |      |      |      |      |      |
| Total FTE                    | -    | -    | -    | -    | -    |
| Inc/(Dec) From Previous Year |      | -    | -    | -    | -    |



CITY OF NORTH ST. PAUL, MINNESOTA  
 ASSET PRESERVATION FUND  
 SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
 2026 BUDGET

|                         |             |             |             |             | 2026 Proposed | Variance from 2025 Budget to       |     |
|-------------------------|-------------|-------------|-------------|-------------|---------------|------------------------------------|-----|
|                         | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | Budget        | 2026 Budget Increase<br>(Decrease) |     |
| REVENUES                |             |             |             |             |               |                                    |     |
| CHARGES FOR SERVICES    | -           | -           | -           | -           | -             | -                                  | 0%  |
| AD VALOREM TAXES        | -           | -           | 29,489      | 171,689     | 313,889       | 142,200                            | 83% |
| OTHER FINANCING SOURCES | -           | -           | -           | -           | -             | -                                  | 0%  |
| INTERGOVERNMENTAL       | -           | -           | -           | -           | -             | -                                  | 0%  |
| OTHER                   | (28,205)    | 57,769      | 71,172      | -           | -             | -                                  | 0%  |
| OTHER TAXES             | -           | -           | -           | -           | -             | -                                  | 0%  |
| PERMITS                 | -           | -           | -           | -           | -             | -                                  | 0%  |
| SPECIAL ASSESSMENTS     | -           | -           | -           | -           | -             | -                                  | 0%  |
| FINES                   | -           | -           | -           | -           | -             | -                                  | 0%  |
| LICENSES                | -           | -           | -           | -           | -             | -                                  | 0%  |
| TOTAL REVENUES          | (28,205)    | 57,769      | 100,661     | 171,689     | 313,889       | 142,200                            | 83% |
| EXPENDITURES            |             |             |             |             |               |                                    |     |
| PERSONNEL               | -           | -           | -           | -           | -             | -                                  | 0%  |
| SUPPLIES                | -           | -           | -           | -           | -             | -                                  | 0%  |
| CONTRACTURAL SERVICES   | -           | -           | -           | -           | -             | -                                  | 0%  |
| CAPITAL                 | 145         | -           | -           | 1,462,329   | 1,848,476     | 386,147                            | 26% |
| TRANSFERS               | -           | -           | -           | -           | -             | -                                  | 0%  |
| TOTAL EXPENDITURES      | 145         | -           | -           | 1,462,329   | 1,848,476     | 386,147                            | 26% |
| CHANGE IN NET POSITION  | (28,350)    | 57,769      | 100,661     | (1,290,640) | (1,534,587)   |                                    |     |



CITY OF NORTH ST. PAUL, MINNESOTA  
ASSET PRESERVATION FUND  
REVENUES - LINE ITEM DETAILS  
2026 BUDGET

| GENERAL LEDGER CODE           |      |      |  | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget |
|-------------------------------|------|------|--|-------------|-------------|-------------|-------------|----------------------|
| TOTAL CHARGES FOR SERVICES    |      |      |  | -           | -           | -           | -           | -                    |
| CURRENT PROPERTY TAX          | 10 R | 3011 |  | -           | -           | 29,489      | 171,689     | 313,889              |
| TOTAL AD VALOREM TAXES        |      |      |  | -           | -           | 29,489      | 171,689     | 313,889              |
| TOTAL OTHER FINANCING SOURCES |      |      |  | -           | -           | -           | -           | -                    |
| TOTAL INTERGOVERNMENTAL       |      |      |  | -           | -           | -           | -           | -                    |
| MARKET VALUE ADJUSTMENT       | 10 R | 3800 |  | (50,589)    | 19,541      | 18,879      | -           | -                    |
| INVESTMENT INCOME             | 10 R | 3801 |  | 22,384      | 38,229      | 52,293      | -           | -                    |
| TOTAL OTHER                   |      |      |  | (28,205)    | 57,769      | 71,172      | -           | -                    |
| TOTAL OTHER TAXES             |      |      |  | -           | -           | -           | -           | -                    |
| TOTAL PERMITS                 |      |      |  | -           | -           | -           | -           | -                    |
| TOTAL SPECIAL ASSESSMENTS     |      |      |  | -           | -           | -           | -           | -                    |
| TOTAL FINES                   |      |      |  | -           | -           | -           | -           | -                    |
| TOTAL LICENSES                |      |      |  | -           | -           | -           | -           | -                    |
| TOTAL                         |      |      |  | (28,205)    | 57,769      | 100,661     | 171,689     | 313,889              |



CITY OF NORTH ST. PAUL, MINNESOTA  
ASSET PRESERVATION FUND  
EXPENDITURES - LINE ITEM DETAILS  
2026 BUDGET

| GENERAL LEDGER CODE        |      |      |  | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget |
|----------------------------|------|------|--|-------------|-------------|-------------|-------------|----------------------|
| TOTAL PERSONNEL SERVICES   |      |      |  | -           | -           | -           | -           | -                    |
| TOTAL SUPPLIES             |      |      |  | -           | -           | -           | -           | -                    |
| TOTAL CONTRACTUAL SERVICES |      |      |  | -           | -           | -           | -           | -                    |
| Land                       | 10 E | 4730 |  | 145         | -           | -           | -           | -                    |
| Buildings & Structures     | 10 E | 4740 |  | -           | -           | -           | 1,462,329   | 1,848,476            |
| TOTAL CAPITAL              |      |      |  | 145         | -           | -           | 1,462,329   | 1,848,476            |
| TOTAL TRANSFERS            |      |      |  | -           | -           | -           | -           | -                    |
| TOTAL                      |      |      |  | 145         | -           | -           | 1,462,329   | 1,848,476            |



**HOUSING & REDEVELOPMENT AUTHORITY**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)         |      |      |      |      |      |
|----------------------------------|------|------|------|------|------|
| Position Title                   | 2022 | 2023 | 2024 | 2025 | 2026 |
| City Manager                     | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 |
| Community Development Director   | -    | 0.20 | 0.20 | 0.20 | 0.20 |
| Administrative Assistant         | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 |
| Part Time Construction Assistant | -    | -    | -    | -    | -    |
| Total FTE                        | 0.30 | 0.50 | 0.50 | 0.50 | 0.50 |
| Inc/(Dec) From Previous Year     |      | 0.20 | -    | -    | -    |



CITY OF NORTH ST. PAUL, MINNESOTA  
HOUSING AND REDEVELOPMENT AUTHORITY  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2026 BUDGET

|                         |             |             |             |             |                      | Variance from 2025 Budget to    |     |
|-------------------------|-------------|-------------|-------------|-------------|----------------------|---------------------------------|-----|
|                         | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget | 2026 Budget Increase (Decrease) |     |
| REVENUES                |             |             |             |             |                      |                                 |     |
| CHARGES FOR SERVICES    | -           | -           | -           | -           | -                    | -                               | 0%  |
| AD VALOREM TAXES        | 203,793     | 3,588       | 10,659      | 11,000      | 11,000               | -                               | 0%  |
| OTHER FINANCING SOURCES | -           | -           | -           | -           | -                    | -                               | 0%  |
| INTERGOVERNMENTAL       | -           | -           | 84,570      | -           | -                    | -                               | 0%  |
| OTHER                   | 100,351     | 15,037      | 4,871       | 382,500     | 452,500              | 70,000                          | 18% |
| OTHER TAXES             | -           | -           | -           | -           | -                    | -                               | 0%  |
| PERMITS                 | -           | -           | -           | -           | -                    | -                               | 0%  |
| SPECIAL ASSESSMENTS     | -           | -           | -           | -           | -                    | -                               | 0%  |
| FINES                   | -           | -           | -           | -           | -                    | -                               | 0%  |
| LICENSES                | -           | -           | -           | -           | -                    | -                               | 0%  |
| TOTAL REVENUES          | 304,143     | 18,624      | 100,101     | 393,500     | 463,500              | 70,000                          | 18% |
| EXPENDITURES            |             |             |             |             |                      |                                 |     |
| PERSONNEL               | 36,024      | 65,971      | 67,941      | 79,093      | 80,308               | 1,215                           | 2%  |
| SUPPLIES                | -           | -           | -           | -           | -                    | -                               | 0%  |
| CONTRACTURAL SERVICES   | 9,966       | 12,383      | 11,796      | 19,900      | 19,900               | -                               | 0%  |
| CAPITAL                 | -           | 330,151     | -           | 380,000     | 450,000              | 70,000                          | 18% |
| TRANSFERS               | 20,000      | 20,000      | 20,000      | 20,000      | 20,000               | -                               | 0%  |
| TOTAL EXPENDITURES      | 65,990      | 428,505     | 99,737      | 498,993     | 570,208              | 71,215                          | 14% |
| CHANGE IN NET POSITION  | 238,153     | (409,880)   | 363         | (105,493)   | (106,708)            |                                 |     |



CITY OF NORTH ST. PAUL, MINNESOTA  
HOUSING AND REDEVELOPMENT AUTHORITY  
REVENUES - LINE ITEM DETAILS  
2026 BUDGET

| GENERAL LEDGER CODE                  |       |      |  | 2022 Actual    | 2023 Actual   | 2024 Actual    | 2025 Budget    | 2026 Proposed Budget |
|--------------------------------------|-------|------|--|----------------|---------------|----------------|----------------|----------------------|
| <b>TOTAL CHARGES FOR SERVICES</b>    |       |      |  | -              | -             | -              | -              | -                    |
| CURRENT PROPERTY TAX                 | 101 R | 3011 |  | 204,862        | 3,786         | 9,923          | 11,000         | 11,000               |
| DELINQUENT PROPERTY TAX              | 101 R | 3012 |  | (956)          | (188)         | 744            | -              | -                    |
| PENALTY & INTEREST                   | 101 R | 3013 |  | (113)          | (10)          | (8)            | -              | -                    |
| <b>TOTAL AD VALOREM TAXES</b>        |       |      |  | <b>203,793</b> | <b>3,588</b>  | <b>10,659</b>  | <b>11,000</b>  | <b>11,000</b>        |
| <b>TOTAL OTHER FINANCING SOURCES</b> |       |      |  | -              | -             | -              | -              | -                    |
| STATE LOCAL AFFORD HOUSE AID         | 101 R | 3526 |  | -              | -             | 84,570         | -              | -                    |
| <b>TOTAL INTERGOVERNMENTAL</b>       |       |      |  | -              | -             | <b>84,570</b>  | -              | -                    |
| MARKET VALUE ADJUSTMENT              | 101 R | 3800 |  | (15,362)       | 2,731         | 2,702          | -              | -                    |
| INVESTMENT INCOME                    | 101 R | 3801 |  | 7,272          | 5,838         | 16,039         | 2,500          | 2,500                |
| SALE OF GOODS & PROPERTY             | 101 R | 3804 |  | 78,218         | -             | (20,241)       | 380,000        | 450,000              |
| REFUNDS & REIMBURSEMENTS             | 101 R | 3865 |  | 30,223         | 6,468         | 6,372          | -              | -                    |
| <b>TOTAL OTHER</b>                   |       |      |  | <b>100,351</b> | <b>15,037</b> | <b>4,871</b>   | <b>382,500</b> | <b>452,500</b>       |
| <b>TOTAL OTHER TAXES</b>             |       |      |  | -              | -             | -              | -              | -                    |
| <b>TOTAL PERMITS</b>                 |       |      |  | -              | -             | -              | -              | -                    |
| <b>TOTAL SPECIAL ASSESSMENTS</b>     |       |      |  | -              | -             | -              | -              | -                    |
| <b>TOTAL FINES</b>                   |       |      |  | -              | -             | -              | -              | -                    |
| <b>TOTAL LICENSES</b>                |       |      |  | -              | -             | -              | -              | -                    |
| <b>TOTAL</b>                         |       |      |  | <b>304,143</b> | <b>18,624</b> | <b>100,101</b> | <b>393,500</b> | <b>463,500</b>       |



CITY OF NORTH ST. PAUL, MINNESOTA  
HOUSING AND REDEVELOPMENT AUTHORITY  
EXPENDITURES - LINE ITEM DETAILS  
2026 BUDGET

| GENERAL LEDGER CODE                  |     |        |  | 2022 Actual   | 2023 Actual    | 2024 Actual   | 2025 Budget    | 2026 Proposed Budget |
|--------------------------------------|-----|--------|--|---------------|----------------|---------------|----------------|----------------------|
| Full-Time Employees - Regular        | 101 | 0 4010 |  | 26,308        | 49,844         | 53,541        | 62,317         | 62,986               |
| Full-Time Employees - Overtime       | 101 | 0 4011 |  | 172           | 68             | -             | -              | -                    |
| Deferred Compensation                | 101 | 0 4030 |  | 152           | 1,399          | 1,427         | 2,417          | 2,393                |
| PERA Contribution                    | 101 | 0 4031 |  | 1,946         | 3,738          | 3,933         | 4,674          | 4,724                |
| FICA Contribution                    | 101 | 0 4032 |  | 1,651         | 3,145          | 3,294         | 3,864          | 3,905                |
| Medicare Contribution                | 101 | 0 4033 |  | 387           | 737            | 771           | 904            | 913                  |
| MN Paid Leave Contribution           | 101 | 0 4038 |  | -             | -              | -             | -              | 277                  |
| Health Insurance                     | 101 | 0 4040 |  | 2,546         | 6,643          | 4,576         | 4,512          | 4,827                |
| Worker's Compensation Insurance      | 101 | 0 4050 |  | 2,862         | 397            | 400           | 405            | 283                  |
| <b>TOTAL PERSONNEL SERVICES</b>      |     |        |  | <b>36,024</b> | <b>65,971</b>  | <b>67,941</b> | <b>79,093</b>  | <b>80,308</b>        |
| <b>TOTAL SUPPLIES</b>                |     |        |  | <b>-</b>      | <b>-</b>       | <b>-</b>      | <b>-</b>       | <b>-</b>             |
| General Contract/Consulting Services | 101 | 0 4300 |  | 1,263         | 3,833          | 1,918         | 5,000          | 5,000                |
| Legal Services                       | 101 | 0 4302 |  | -             | -              | 1,184         | 5,150          | 5,150                |
| General Liability Insurance          | 101 | 0 4400 |  | 1,278         | 1,278          | 1,406         | 1,600          | 1,600                |
| Property Insurance                   | 101 | 0 4410 |  | 4,793         | 4,793          | 5,272         | 5,150          | 5,150                |
| Utilities                            | 101 | 0 4500 |  | 2,632         | 2,479          | 2,016         | 3,000          | 3,000                |
| <b>TOTAL CONTRACTUAL SERVICES</b>    |     |        |  | <b>9,966</b>  | <b>12,383</b>  | <b>11,796</b> | <b>19,900</b>  | <b>19,900</b>        |
| Land                                 | 101 | 0 4730 |  | -             | 330,151        | -             | 380,000        | 450,000              |
| <b>TOTAL CAPITAL</b>                 |     |        |  | <b>-</b>      | <b>330,151</b> | <b>-</b>      | <b>380,000</b> | <b>450,000</b>       |
| Transfer to other Funds              | 101 | 0 4992 |  | 20,000        | 20,000         | 20,000        | 20,000         | 20,000               |
| <b>TOTAL TRANSFERS</b>               |     |        |  | <b>20,000</b> | <b>20,000</b>  | <b>20,000</b> | <b>20,000</b>  | <b>20,000</b>        |
| <b>TOTAL</b>                         |     |        |  | <b>65,990</b> | <b>428,505</b> | <b>99,737</b> | <b>498,993</b> | <b>570,208</b>       |



**ECONOMIC DEVELOPMENT AUTHORITY**

**PERSONNEL SUMMARY**

| Regular Employment (FTE)       |      |      |      |        |        |
|--------------------------------|------|------|------|--------|--------|
| Position Title                 | 2022 | 2023 | 2024 | 2025   | 2026   |
| City Manager                   | 0.10 | 0.10 | 0.10 | 0.10   | 0.10   |
| Community Development Director | -    | 0.50 | 0.50 | 0.40   | 0.30   |
| Administrative Assistant       | 0.20 | 0.20 | 0.20 | 0.20   | 0.20   |
| Asst To City Mgr/HR Manager    | 0.10 | 0.10 | 0.10 | 0.10   | 0.10   |
| Total FTE                      | 0.40 | 0.90 | 0.90 | 0.80   | 0.70   |
| Inc/(Dec) From Previous Year   |      | 0.50 | -    | (0.10) | (0.10) |



CITY OF NORTH ST. PAUL, MINNESOTA  
ECONOMIC DEVELOPMENT AUTHORITY  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
2026 BUDGET

|                         | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget | Variance from 2025 Budget to 2026 Budget Increase (Decrease) |      |
|-------------------------|-------------|-------------|-------------|-------------|----------------------|--------------------------------------------------------------|------|
| REVENUES                |             |             |             |             |                      |                                                              |      |
| CHARGES FOR SERVICES    | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| AD VALOREM TAXES        | 200,907     | 196,473     | 200,907     | 200,907     | 200,907              | -                                                            | 0%   |
| OTHER FINANCING SOURCES | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| INTERGOVERNMENTAL       | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| OTHER                   | (4,720)     | 19,880      | 20,281      | 2,000       | 2,000                | -                                                            | 0%   |
| OTHER TAXES             | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| PERMITS                 | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| SPECIAL ASSESSMENTS     | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| FINES                   | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| LICENSES                | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| TOTAL REVENUES          | 196,187     | 216,353     | 221,188     | 202,907     | 202,907              | -                                                            | 0%   |
| EXPENDITURES            |             |             |             |             |                      |                                                              |      |
| PERSONNEL               | 50,913      | 125,037     | 127,564     | 131,472     | 113,761              | (17,711)                                                     | -13% |
| SUPPLIES                | -           | 51          | -           | 100         | 100                  | -                                                            | 0%   |
| CONTRACTURAL SERVICES   | 191,918     | 8,898       | 2,615       | 125,783     | 125,783              | -                                                            | 0%   |
| CAPITAL                 | -           | -           | -           | -           | -                    | -                                                            | 0%   |
| TRANSFERS               | 10,000      | 10,000      | 10,000      | 10,000      | 10,000               | -                                                            | 0%   |
| TOTAL EXPENDITURES      | 252,831     | 143,986     | 140,179     | 267,355     | 249,644              | (17,711)                                                     | -7%  |
| CHANGE IN NET POSITION  | (56,643)    | 72,367      | 81,009      | (64,448)    | (46,737)             |                                                              |      |



CITY OF NORTH ST. PAUL, MINNESOTA  
ECONOMIC DEVELOPMENT AUTHORITY  
REVENUES - LINE ITEM DETAILS  
2026 BUDGET

| GENERAL LEDGER CODE           |       |      |  | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Proposed Budget |
|-------------------------------|-------|------|--|-------------|-------------|-------------|-------------|----------------------|
| TOTAL CHARGES FOR SERVICES    |       |      |  | -           | -           | -           | -           | -                    |
| CURRENT PROPERTY TAX          | 102 R | 3011 |  | 200,907     | 196,473     | 200,907     | 200,907     | 200,907              |
| TOTAL AD VALOREM TAXES        |       |      |  | 200,907     | 196,473     | 200,907     | 200,907     | 200,907              |
| TOTAL OTHER FINANCING SOURCES |       |      |  | -           | -           | -           | -           | -                    |
| TOTAL INTERGOVERNMENTAL       |       |      |  | -           | -           | -           | -           | -                    |
| MARKET VALUE ADJUSTMENT       | 102 R | 3800 |  | (12,360)    | 5,247       | 5,605       | -           | -                    |
| INVESTMENT INCOME             | 102 R | 3801 |  | 5,707       | 9,777       | 14,641      | 2,000       | 2,000                |
| REFUNDS & REIMBURSEMENTS      | 102 R | 3865 |  | 1,934       | 4,856       | 36          | -           | -                    |
| TOTAL OTHER                   |       |      |  | (4,720)     | 19,880      | 20,281      | 2,000       | 2,000                |
| TOTAL OTHER TAXES             |       |      |  | -           | -           | -           | -           | -                    |
| TOTAL PERMITS                 |       |      |  | -           | -           | -           | -           | -                    |
| TOTAL SPECIAL ASSESSMENTS     |       |      |  | -           | -           | -           | -           | -                    |
| TOTAL FINES                   |       |      |  | -           | -           | -           | -           | -                    |
| TOTAL LICENSES                |       |      |  | -           | -           | -           | -           | -                    |
| TOTAL                         |       |      |  | 196,187     | 216,353     | 221,188     | 202,907     | 202,907              |



CITY OF NORTH ST. PAUL, MINNESOTA  
ECONOMIC DEVELOPMENT AUTHORITY  
EXPENDITURES - LINE ITEM DETAILS  
2026 BUDGET

| GENERAL LEDGER CODE                  |     |   |      | 2022 Actual    | 2023 Actual    | 2024 Actual    | 2025 Budget    | 2026 Proposed Budget |
|--------------------------------------|-----|---|------|----------------|----------------|----------------|----------------|----------------------|
| Full-Time Employees - Regular        | 102 | 0 | 4010 | 39,974         | 92,782         | 100,382        | 103,888        | 89,362               |
| Full-Time Employees - Overtime       | 102 | 0 | 4011 | 172            | 43             | 132            | -              | -                    |
| Deferred Compensation                | 102 | 0 | 4030 | 522            | 2,978          | 3,042          | 3,872          | 3,221                |
| PERA Contribution                    | 102 | 0 | 4031 | 2,971          | 6,962          | 7,190          | 7,792          | 6,702                |
| FICA Contribution                    | 102 | 0 | 4032 | 2,491          | 5,712          | 6,096          | 6,441          | 5,540                |
| Medicare Contribution                | 102 | 0 | 4033 | 584            | 1,336          | 1,425          | 1,506          | 1,296                |
| MN Paid Leave Contribution           | 102 | 0 | 4038 | -              | -              | -              | -              | 393                  |
| Health Insurance                     | 102 | 0 | 4040 | 3,741          | 14,480         | 8,548          | 7,298          | 6,845                |
| Worker's Compensation Insurance      | 102 | 0 | 4050 | 457            | 744            | 749            | 675            | 402                  |
| <b>TOTAL PERSONNEL SERVICES</b>      |     |   |      | <b>50,913</b>  | <b>125,037</b> | <b>127,564</b> | <b>131,472</b> | <b>113,761</b>       |
| Office Supplies                      | 102 | 0 | 4110 | -              | 51             | -              | 100            | 100                  |
| <b>TOTAL SUPPLIES</b>                |     |   |      | <b>-</b>       | <b>51</b>      | <b>-</b>       | <b>100</b>     | <b>100</b>           |
| General Contract/Consulting Services | 102 | 0 | 4300 | 24,118         | 6,016          | -              | 120,383        | 120,383              |
| Legal Services                       | 102 | 0 | 4302 | 663            | 1,748          | -              | 4,000          | 4,000                |
| Engineering Services                 | 102 | 0 | 4304 | 34,184         | -              | -              | -              | -                    |
| General Service Fees                 | 102 | 0 | 4310 | 6,810          | -              | -              | -              | -                    |
| Communications Devices               | 102 | 0 | 4320 | -              | -              | 140            | -              | -                    |
| Postage                              | 102 | 0 | 4330 | 9              | -              | -              | -              | -                    |
| General Liability Insurance          | 102 | 0 | 4400 | 1,134          | 1,134          | 2,475          | 1,400          | 1,400                |
| Miscellaneous                        | 102 | 0 | 4630 | 125,000        | -              | -              | -              | -                    |
| <b>TOTAL CONTRACTUAL SERVICES</b>    |     |   |      | <b>191,918</b> | <b>8,898</b>   | <b>2,615</b>   | <b>125,783</b> | <b>125,783</b>       |
| <b>TOTAL CAPITAL</b>                 |     |   |      | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>             |
| Transfer to other Funds              | 102 | 0 | 4992 | 10,000         | 10,000         | 10,000         | 10,000         | 10,000               |
| <b>TOTAL TRANSFERS</b>               |     |   |      | <b>10,000</b>  | <b>10,000</b>  | <b>10,000</b>  | <b>10,000</b>  | <b>10,000</b>        |
| <b>TOTAL</b>                         |     |   |      | <b>252,831</b> | <b>143,986</b> | <b>140,179</b> | <b>267,355</b> | <b>249,644</b>       |



**To**

Honorable Mayor Monge and City Council

**Date**

September 2, 2025

**Agenda Placement # IV.B**

Topic(s)

**Subject**

Discussion - Community Center & Grant Funds

**Background/Facts**

Opportunity for City Council to discuss the following:

- 1.Options for the reallocation of the grant funds.
- 2.Options for the Ramsey County Library.
- 3.Options for the Community Center and site.

**Recommended Action**

None.

**Attachments**

1. Community Center & Grant Funds Discussion 9.2.25

Respectfully submitted,  
Brian Frandle, City Manager  
Daniel Winek, Finance Director



# COMMUNITY CENTER & GRANT FUNDS

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September 2, 2025

City of North St. Paul



# Community Center & Grant Funds

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## **On August 19<sup>th</sup>, 2025 the City Council approved the following:**

1. The contract with EAPC Architects and Engineers for the Community Multicultural Outreach Center Feasibility Study shall be terminated pursuant to the contract.
2. The City shall decline both the federal and state grant funds as awarded for the current project
3. The City Manager is authorized and directed to take all necessary steps to carry out the termination of the contract and the cancelation of grant funds, including notification to all relevant agencies and to explore the reallocation of the grant funds.
4. This resolution shall take effect immediately upon adoption.



# Community Center & Grant Funds

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## **Tonight the City Council will discuss the following:**

1. Options for the reallocation of the grant funds. (Brainstorming activity.)
2. Options for the Ramsey County Library. (Brainstorming activity.)
3. Options for the Community Center and site. (Brainstorming activity.)



# Community Center & Grant Funds

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## Options for the reallocation of the grant funds:

Parameters per Minnesota Legislation:

- Reallocation must be used for the City.
- Reallocation must be used for a single project.

Potential options:

1. New Tower Park Water Tower – Estimate - \$4,398,200 (2029)
2. Margaret & 1<sup>st</sup> Avenue Street Reconstruction – Estimate - \$6,560,900 (2029) & \$6,842,000 (2031)
3. McKnight Complex – Estimate - \$6,659,328 (Phase 1) & \$9,014,325 (Phase 2)



# Community Center & Grant Funds

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## Options for the Ramsey County Library:

Potential options:

1. Find buyer of Community Center that will keep the Library.
2. Demo Community Center except for Library space.
3. Work with Ramsey County to relocate the Library.
4. No Library in the City.



# Community Center & Grant Funds

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## Options for the Community Center and site:

Potential options:

1. Sell the Community Center as is.
2. Sell the Community Center without Library, generator, and fiber.
3. Demo the facility.
  1. Relocate generator.
  2. Relocate fiber.
4. Repurpose the site.



# Community Center & Grant Funds

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**Other thoughts and discussion.**