



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

**July 21, 2026
5:15 PM**

The City Council Workshop Meeting will be conducted on **July 21, 2026** 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. 2027 Levy Budgets
- V. Other Business**
- VI. Adjournment**

Members may be participating by Interactive Technology.

The next regularly scheduled City Council Workshop meeting is August 18, 2026

**To**

Honorable Mayor Monge and City Council

Date

July 21, 2026

Agenda Placement # IV.A

Topic(s)

Subject

2027 Levy Budgets

Background/Facts

Department heads have developed their budgets and met with the City Manager and Finance Director. Tonight we will begin discussions on the 2027 Levy Budgets. Attached you will find all the Levy Budgets.

Tonight we will cover the following:

Agenda

1. Fiscal Information
2. Review Levy Budgets
3. 2027 Proposed Levy
4. 2027 Proposed General Fund Budget
5. 2027 Proposed HRA & EDA Levies
6. 2027 Infrastructure Budgets
7. Discussion

Financial Impact**Recommended Action****Attachments**

1. 2027 BUDGET DISCUSSION 7.21.26
2. 2027 Levy Budgets

Respectfully submitted,
Daniel Winek, Finance Director



2027 LEVY BUDGETS

JULY 21, 2026

City of North St. Paul



Purpose

- Fiscal Information
- Review Levy Budgets
- 2027 Proposed Levy
- 2027 Proposed General Fund Budget
- 2027 Proposed HRA & EDA Levies
- 2027 Infrastructure Budgets
- Discussion



FISCAL INFORMATION



State of Minnesota

February Forecast Shows Budget Surplus of \$3.7 Billion

March 2, 2026

The state's financial outlook improved by \$1.3 billion since November, but officials warn of a structural deficit in future budget cycles.

On Feb. 27, Minnesota Management and Budget (MMB) released its February budget and economic forecast, which shows that Minnesota has a budget surplus in the current fiscal year of \$3.7 billion.

[View the MMB February 2026 budget and economic forecast \(pdf\).](#)

MMB cautioned, however, that a significant structural imbalance remains in future years. Current projections show spending outpacing revenue by \$2.3 billion, along with an estimated \$1 billion in anticipated inflation-related costs. If the current surplus were left unspent and carried forward, the state would have an estimated balance of \$377 million in fiscal years 2028-2029.

State economists said the \$1.3 billion improvement since the November 2025 forecast is largely due to a modestly improved economic outlook, resulting in higher-than-expected state revenue. They warned that uncertainty surrounding federal funding, particularly for programs like Medicaid, poses risks to the forecast. They also noted that increased spending on special education programs continues to be a significant driver of state expenditures.



City of North St. Paul

CITY OF NORTH ST. PAUL				
Unassigned/Unrestricted Fund Balance				
	2023	2025		
	Beginning	Ending	Change	Percent
General Fund	\$ 4,170,579	\$ 6,792,087	\$ 2,621,508	62.9%
Assigned/Restricted Fund Balance				
HRA Fund	\$ 1,584,549	\$ 1,785,044	\$ 200,495	12.7%
EDA fund	\$ 456,363	\$ 704,610	\$ 248,247	54.4%
Asset Preservation Fund	\$ 1,637,312	\$ 1,713,738	\$ 76,426	4.7%
Park Capital Fund	\$ 554,949	\$ 828,528	\$ 273,579	49.3%
Street Maintenance Fund	\$ 2,315,895	\$ 4,057,817	\$ 1,741,922	75.2%
CITY OF NORTH ST. PAUL				
Change in Cash and Investments				
	2023	2025		
	Beginning	Ending	Change	Change
General Fund	\$ 4,715,246	\$ 7,108,810	\$ 2,393,564	50.8%
HRA Fund	\$ 563,552	\$ 1,147,621	\$ 584,069	103.6%
EDA fund	\$ 419,057	\$ 653,417	\$ 234,360	55.9%
Asset Preservation Fund	\$ 1,645,947	\$ 1,690,655	\$ 44,708	2.7%
Park Capital Fund	\$ 567,382	\$ 881,882	\$ 314,500	55.4%
Street Maintenance Fund	\$ 2,131,485	\$ 4,135,014	\$ 2,003,529	94.0%



City of North St. Paul – Capital Highlights

2023 - 2025:

- **Infrastructure:**
 - **Hause Park Court Improvements - \$317,429**
 - **Polar Park Playground Equipment - \$58,931**
 - **2024 Pavement Preservation - \$1,725,147**
 - **2025 Pavement Preservation - \$437,246**
 - **2025 S&U Project - \$4,657,865**
 - **Well No. 3 Roof - \$28,802**
 - **2024 Electric Infrastructure - \$267,034**



City of North St. Paul – Capital Highlights

2023 - 2025:

- **Equipment:**

- **2023 DODGE DURANGO #2140 - \$57,637**
- **2023 DODGE CHARGER #2141 - \$63,347**
- **2023 DODGE DURANGO – FIRE - \$59,450**
- **RESCUE BOAT & TRAILER- FIRE - \$41,827**
- **BALLISTIC PLATES AND HELMETS - \$36,273**
- **15 RIFLES AND ACCESSORIES - \$46,990**
- **800 MGHZ HAND HELD RADIOS – FIRE - \$54,978**
- **GROUNDMASTER 4000-D - \$80,009**
- **2025 MACK TRUCK - \$166,444**
- **PLOW TRUCK - \$183,487**
- **2023 DODGE RAM 1500 – FIRE - \$58,695**
- **COMPACT TRACK LOADER - \$94,681**
- **2024 FORD F-550 - \$83,932**
- **FIRE PUMPER TRUCK HGAC FS12-23 CFA-CUSTOM-P - \$809,342**
- **CLAM TRUCK - \$222,568**
- **BOBCAT UW56 T4 TOOLCAT - \$103,863**



City of North St. Paul – Capital Highlights

2023 - 2025:

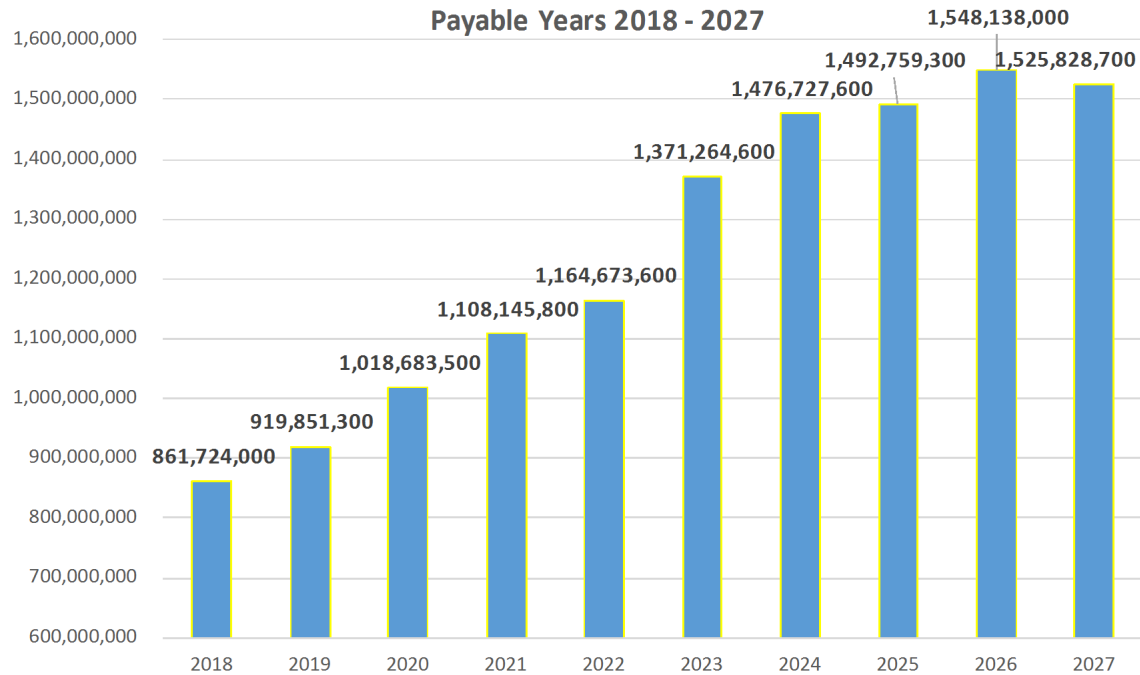
- **Equipment:**

- **2022 CHEV SILVERADO 1500 - \$43,584**
- **2023 FORD F250 - \$67,252**
- **WELL FLOW METERS - \$57,389**
- **NORTH TOWER BASE STATION & ANTENNA - \$30,700**
- **WELL VFD'S - \$52,421**
- **SOUTH TOWER BASE STATION & ANTENNA - \$21,875**
- **2023 FORD F250 - \$72,999**
- **VAC-CON SEWER CLEANER - \$643,003**
- **2022 CHEV SILVERADO 1500 - \$41,200**
- **NORTH TOWER BASE STATION & ANTENNA - \$33,118**
- **2024 M2-106 BUCKET TRUCK - \$268,919**
- **2024 F550 BUCKET TRUCK - \$300,992**
- **2024 FORD F-550 - \$65,567**
- **BOBCAT COMPACT EXCAVATOR - \$70,776**

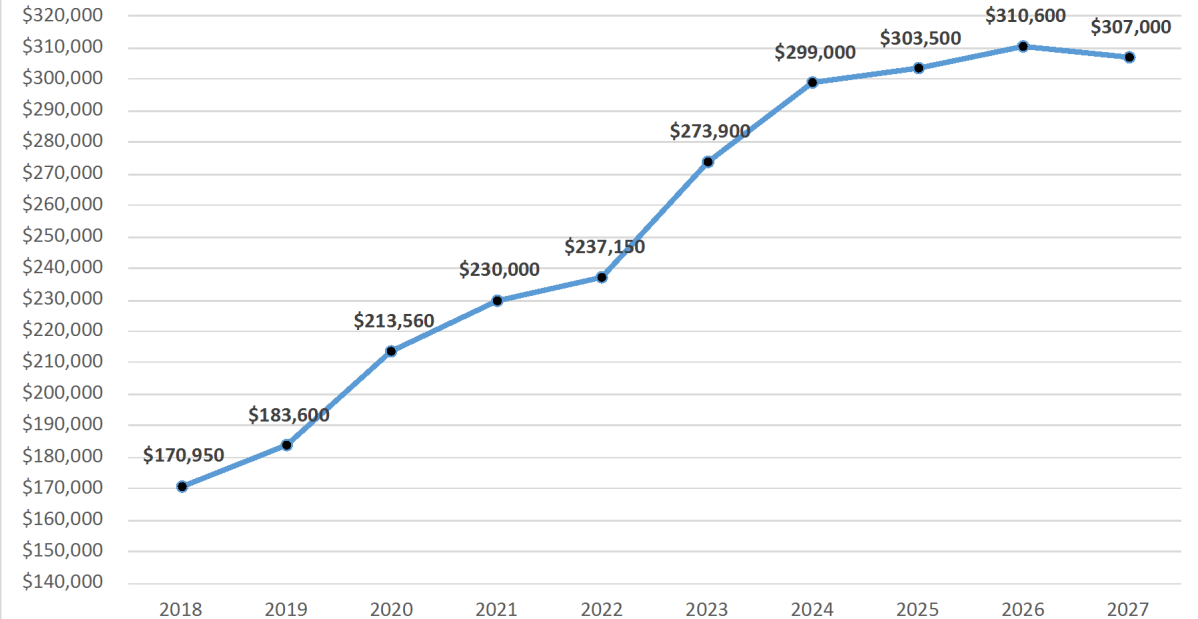


City of North St. Paul

Assessor's Estimated Market Value - City of North St. Paul
Payable Years 2018 - 2027



North St. Paul - Estimated Median Residential Market Value
Payable Years 2018 - 2027





LEVY BUDGETS



BUDGETS WITH LEVY COMPONENT

General Fund - The primary governmental fund used to account for all financial resources, except those required to be accounted for in another fund.

Housing Redevelopment Authority (HRA) – Used to administer the resources for the rehabilitation of various blighted properties within the City.

Economic Development Authority (EDA) - Used to administer the resources for the support and benefit the City's ongoing activities of improvement and development.

Park Fund (Included with Levy Budgets) - Administers the resources for the improvement of the parks.

Street Maintenance Fund (Included with Levy Budgets) - Administers local government aid resources to be used for street maintenance projects associated with street upgrades and preservation.

Asset Preservation Fund (Included with Levy Budgets) - Administers the resources for the improvement of the facilities and properties.



2027 PROPOSED LEVY



2027 PROPOSED LEVY - HIGHLIGHTS

- 2027 budget achieves the 6% levy increase goal.
- Continues to fund infrastructure:
 - Streets
 - Facilities
 - Parks



2027 PROPOSED LEVY

Taxing Authority	2026	2027 - 7/21/2026	\$ Diff	% Change
City	\$8,415,083	\$8,972,702	\$ 557,619	6.63%
HRA	11,000	11,000	-	0.00%
EDA	200,907	160,907	(40,000)	-19.91%
Totals	\$8,626,990	\$9,144,609	\$ 517,619	6.00%

Levy Components	2026	2027 - 7/21/2026	\$ Diff	% Change
General Fund	\$5,792,481	\$5,969,307	\$ 176,826	3.05%
Street Maintenance	889,807	1,063,288	173,481	19.50%
Park	155,360	232,018	76,658	49.34%
Asset Preservation	390,165	532,365	142,200	36.45%
Debt	1,187,270	1,175,724	(11,546)	-0.97%
City Total	\$8,415,083	\$8,972,702	\$ 557,619	6.63%
HRA	\$ 11,000	\$ 11,000	\$ -	100.00%
EDA	200,907	160,907	(40,000)	-19.91%
City, HRA, EDA Totals	\$8,626,990	\$9,144,609	\$ 517,619	6.00%



ITEMS TO ACHIEVE 6% LEVY

- Reduce EDA Levy \$40,000.



LEVY CHANGES FOR 2027

- General Fund:
 - Total Personnel Costs – Increase of \$244,934 or 2.84% Levy Increase
 - Supplies, Contractual Services, Capital – Decrease of \$48,575 or 0.56% Levy Decrease
 - Transfers - Expense – Increase of \$10,481 or 0.12% Levy Increase
 - All other Revenue – Increase of \$30,014 or 0.35% Levy Decrease

General Fund Items increase Levy \$176,826 or 2.05%

- Infrastructure:
 - Streets – \$173,481 increase or Levy Increase of 2.01%
 - Parks – \$76,658 increase or Levy Increase of .89%
 - Asset Preservation - \$142,200 increase or Levy Increase of 1.65%
 - Debt - \$11,546 decrease or Levy Decrease of 0.14%

Infrastructure Items increase Levy \$380,793 or 4.41%

- EDA:
 - \$40,000 decrease or Levy Decrease of 0.46%

All Items above increase Levy \$517,619 or 6.00%



2027 & 2026 Debt Levy Summary

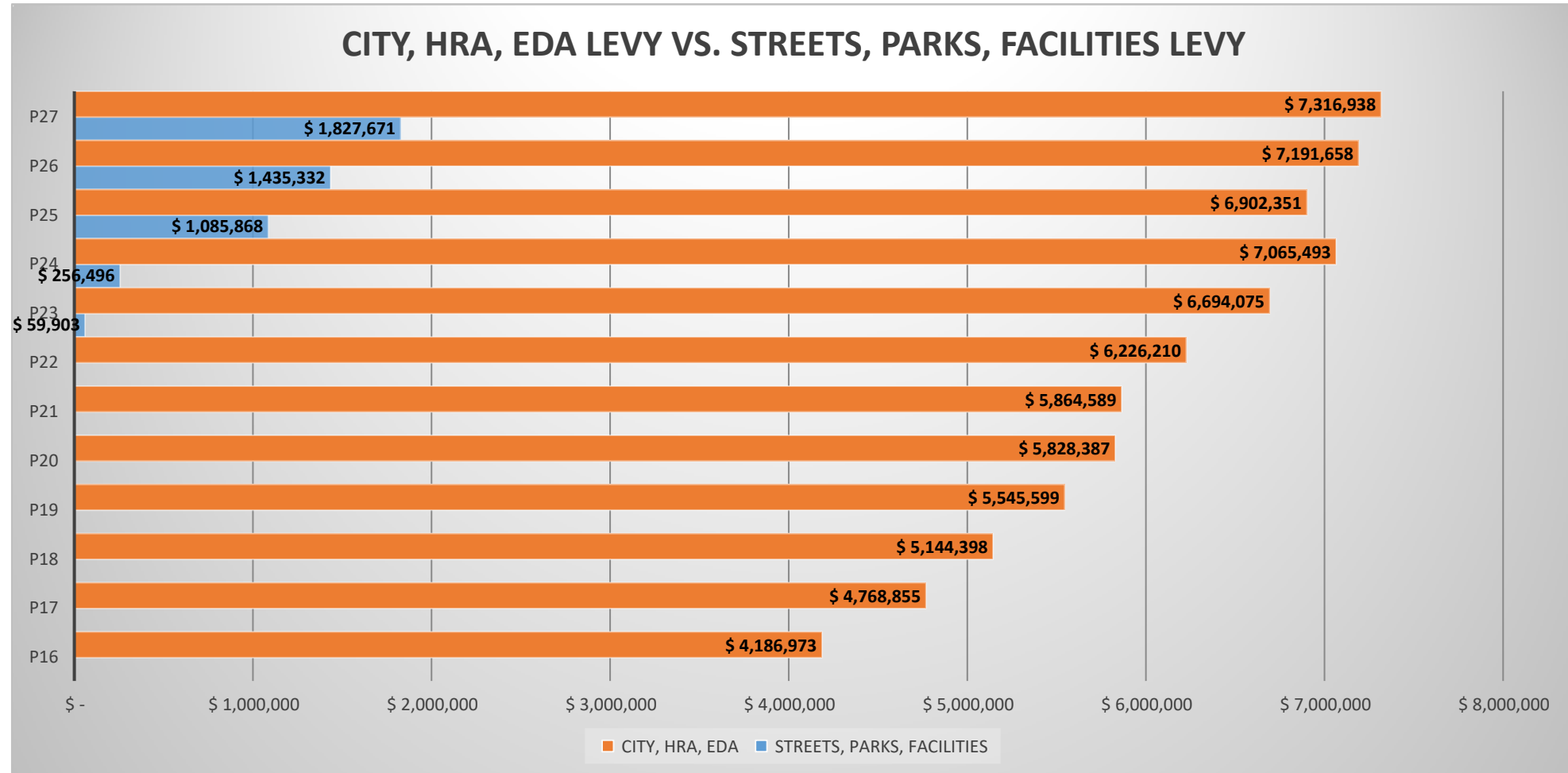
Total Levied Debt Service

Issue	Debt Type	2027 Levy	2026 Levy	Change	Final Levy Year	Final Pay Year	Description
2014A/2021A	GO Assessed Improvements & Capital Equipment Certificate (Issued Refunding Bonds in 2021)	\$ 107,277	\$ 114,142	\$ (6,865)	2029	2030	2014 Street and Utility project including surface improvements along Chippewa, Shawnee, Apache, and Mohawk; Fire Truck purchase
2016A	GO Assessed Improvements	\$ 157,078	\$ 159,225	\$ (2,147)	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	\$ 58,437	\$ 59,563	\$ (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	\$ 247,922	\$ 247,230	\$ 692	2033	2034	2018 Street and Utility project including surface and trail improvements along Lake, Swan, Poplar, 19th, Park Row
2020A	GO Tax Increment Refund	\$ 91,985	\$ 87,628	\$ 4,357	2046	2047	Reconstruction of 7th Avenue from Margaret Street to Helen Street and Margaret Street from 7th Avenue to 5th Avenue
2022A	GO Capital Improvement	\$ 331,893	\$ 334,413	\$ (2,520)	2041	2042	2022 Street and Utility Reconstruction Projects
2025A	GO Capital Improvement	\$ 181,132	\$ 185,069	\$ (3,937)	2044	2045	2025 Street and Utility Reconstruction Projects
Total Levied Debt Service		\$ 1,175,724	\$ 1,187,270	\$ (11,546)			

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



CITY, HRA, EDA LEVY VS. STREETS, PARKS, FACILITIES LEVY



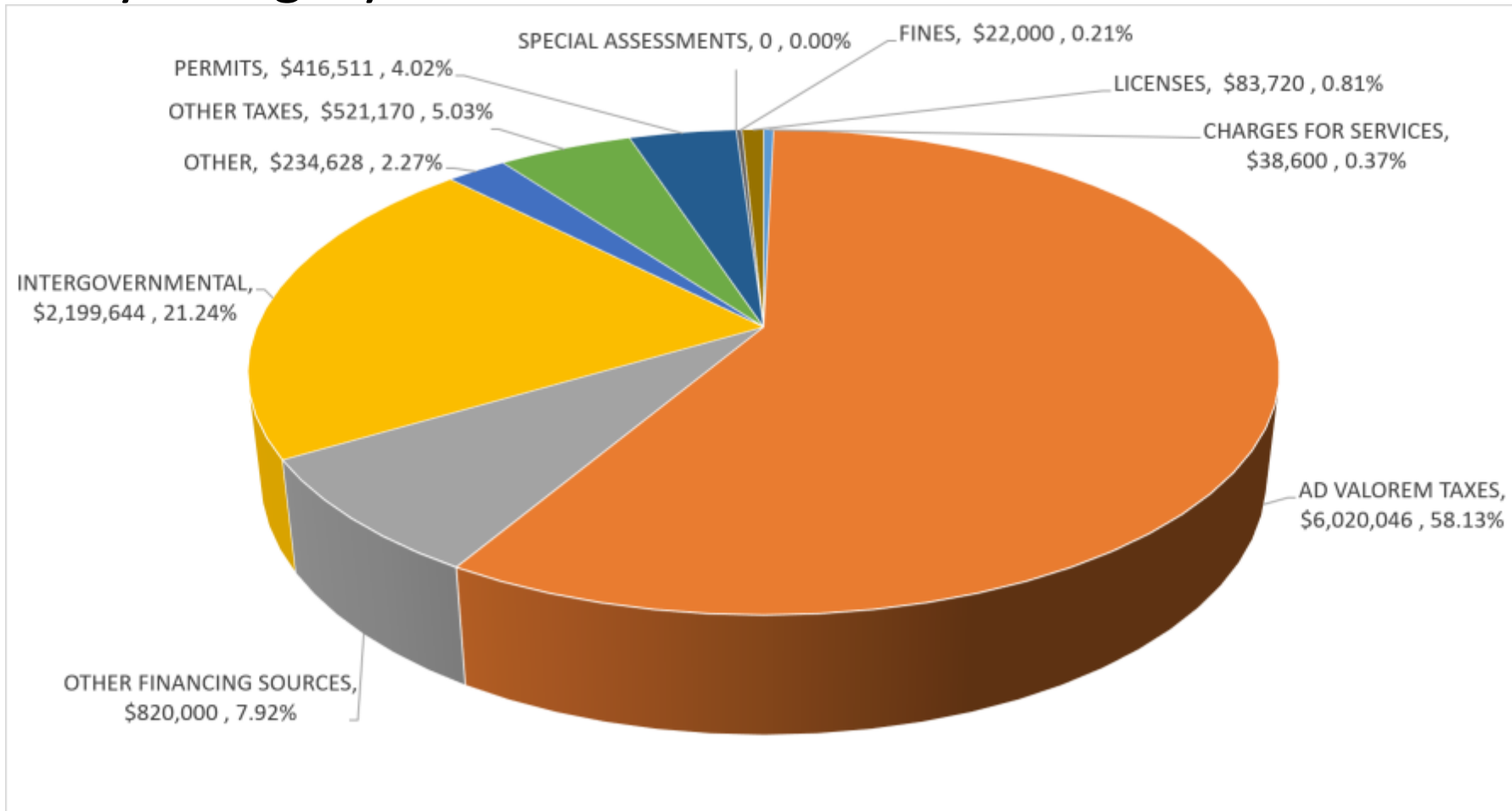


2027 PROPOSED GENERAL FUND BUDGET



2027 Proposed General Fund Budget

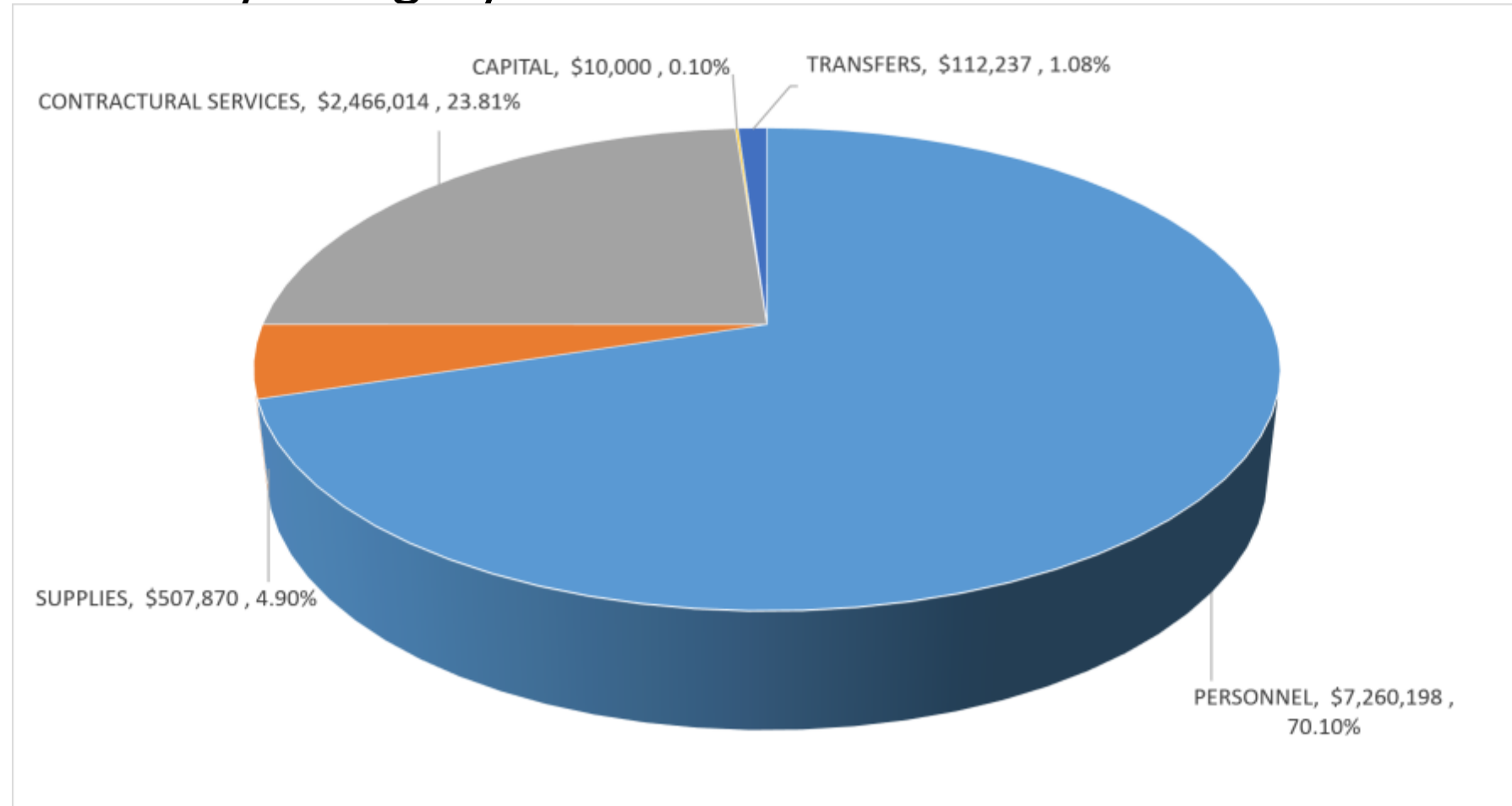
- Revenue by Category





2027 Proposed General Fund Budget

- Expenditures by Category





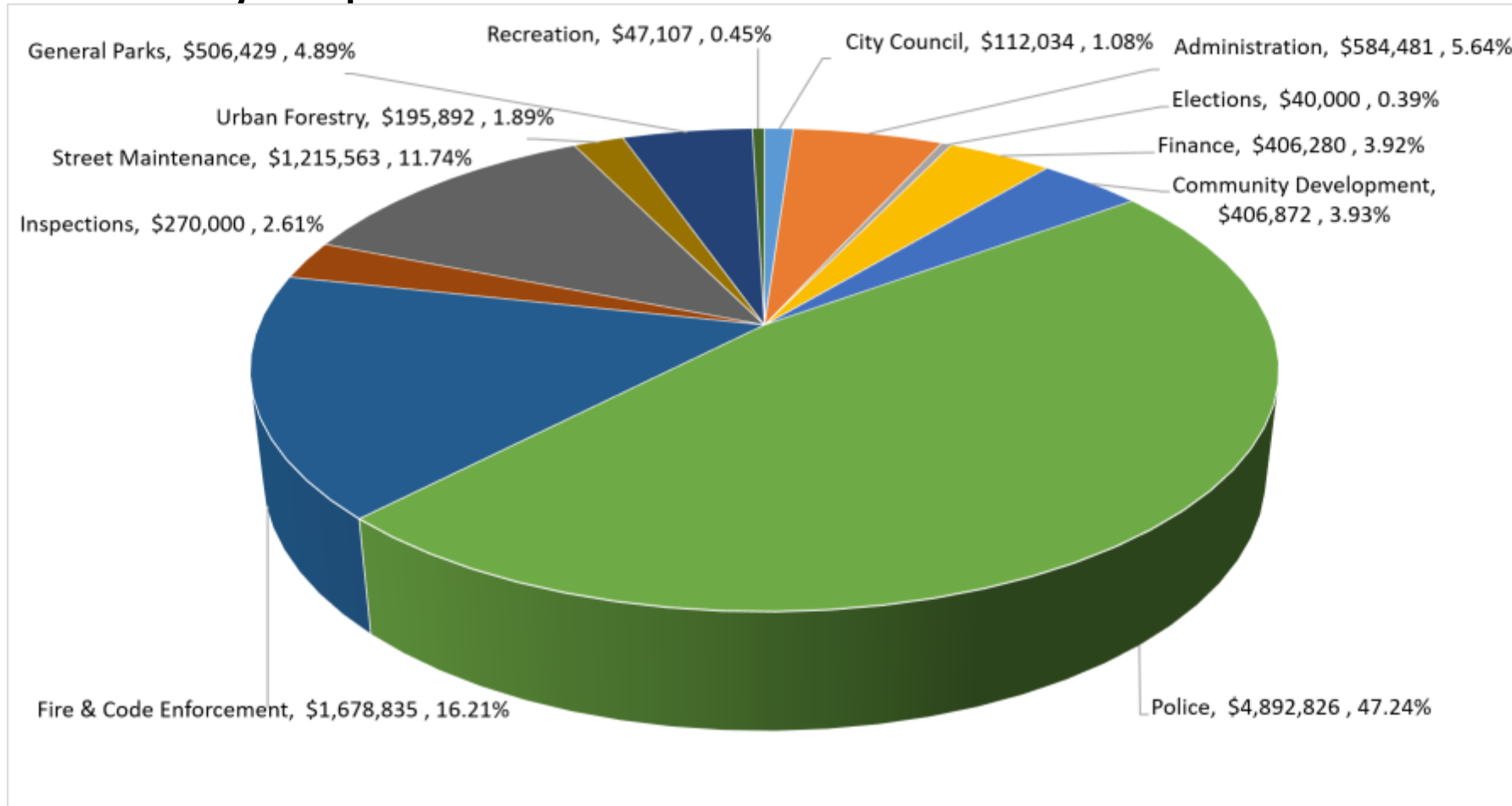
2027 Proposed General Fund Budget

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget	Variance from 2026 Budget to 2027 Budget Increase (Decrease)	
REVENUES							
CHARGES FOR SERVICES	41,061	47,588	42,144	41,831	38,600	(3,231)	-8%
AD VALOREM TAXES	5,184,222	5,444,415	5,846,065	5,835,735	6,020,046	184,311	3%
OTHER FINANCING SOURCES	820,000	972,585	886,909	885,915	820,000	(65,915)	-7%
INTERGOVERNMENTAL	1,766,615	2,322,743	2,290,371	2,158,161	2,199,644	41,483	2%
OTHER	328,962	444,961	468,546	192,496	234,628	42,132	22%
OTHER TAXES	531,892	491,887	521,179	525,900	521,170	(4,730)	-1%
PERMITS	690,411	416,511	253,613	416,511	416,511	-	0%
SPECIAL ASSESSMENTS	152	1,457	725	-	-	-	0%
FINES	22,036	16,990	22,377	16,990	22,000	5,010	29%
LICENSES	86,463	75,500	87,671	75,940	83,720	7,780	10%
TOTAL REVENUES	9,471,814	10,234,635	10,419,600	10,149,479	10,356,319	206,840	2%
EXPENDITURES							
PERSONNEL	5,459,900	5,760,677	6,425,025	7,015,264	7,260,198	244,934	3%
SUPPLIES	462,542	425,983	429,734	483,800	507,870	24,070	5%
CONTRACTURAL SERVICES	2,590,230	2,468,281	2,176,379	2,544,159	2,466,014	(78,145)	-3%
CAPITAL	107,184	332,255	184,695	4,500	10,000	5,500	122%
DEBT	-	-	-	-	-	-	0%
TRANSFERS	150,903	215,976	293,445	101,756	112,237	10,481	10%
TOTAL EXPENDITURES	8,770,759	9,203,172	9,509,277	10,149,479	10,356,319	206,840	2%
CHANGE IN NET POSITION	701,055	1,031,463	910,322	-	(0)		



2027 Proposed General Fund Budget

- Expenditures by Department





2027 Proposed General Fund Budget

					2027 Proposed Budget	Variance from 2026 Budget to 2027 Budget Increase (Decrease)	
	2023 Actual	2024 Actual	2025 Actual	2026 Budget			
REVENUES							
CHARGES FOR SERVICES	41,061	47,588	42,144	41,831	38,600	(3,231)	-8%
AD VALOREM TAXES	5,184,222	5,444,415	5,846,065	5,835,735	6,020,046	184,311	3%
OTHER FINANCING SOURCES	820,000	972,585	886,909	885,915	820,000	(65,915)	-7%
INTERGOVERNMENTAL	1,766,615	2,322,743	2,290,371	2,158,161	2,199,644	41,483	2%
OTHER	328,962	444,961	468,546	192,496	234,628	42,132	22%
OTHER TAXES	531,892	491,887	521,179	525,900	521,170	(4,730)	-1%
PERMITS	690,411	416,511	253,613	416,511	416,511	-	0%
SPECIAL ASSESSMENTS	152	1,457	725	-	-	-	0%
FINES	22,036	16,990	22,377	16,990	22,000	5,010	29%
LICENSES	86,463	75,500	87,671	75,940	83,720	7,780	10%
TOTAL REVENUES	9,471,814	10,234,635	10,419,600	10,149,479	10,356,319	206,840	2%
EXPENDITURES							
CITY COUNCIL	90,505	111,945	103,719	117,984	112,034	(5,950)	-5%
ADMINISTRATION	545,054	450,093	519,323	599,663	584,481	(15,182)	-3%
ELECTIONS	35,401	36,587	38,945	40,000	40,000	-	0%
FINANCE	428,060	382,302	367,226	394,609	406,280	11,671	3%
COMMUNITY DEVELOPMENT	294,709	292,234	329,353	376,360	406,872	30,512	8%
POLICE	3,788,348	3,967,331	4,353,691	4,773,351	4,892,826	119,475	3%
FIRE & CODE ENFORCEMENT	1,198,713	1,384,555	1,542,533	1,596,544	1,678,835	82,291	5%
INSPECTIONS	486,585	413,420	121,251	270,100	270,000	(100)	0%
STREET MAINTENANCE	1,174,024	1,104,399	1,091,176	1,236,553	1,215,563	(20,990)	-2%
URBAN FORESTRY	236,163	476,048	364,070	195,529	195,892	363	0%
GENERAL PARKS	475,666	438,702	474,101	500,425	506,429	6,004	1%
RECREATION	17,530	20,580	12,199	48,361	47,107	(1,254)	-3%
NON DEPARTMENTAL	-	124,976	191,689	-	-	-	0%
TOTAL EXPENDITURES	8,770,759	9,203,172	9,509,277	10,149,479	10,356,319	206,840	2%
CHANGE IN NET POSITION	701,055	1,031,463	910,322	-	(0)		



2027 PROPOSED HRA & EDA PROPERTY TAX LEVIES



2027 Proposed HRA & EDA Levies

HRA levy for 2027 - \$11,000, same as 2026

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

EDA levy for 2027 - \$160,907, reduction of \$40,000 from 2026

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



2027 Proposed HRA Budget

				2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget	Variance from 2026 Budget to 2027 Budget Increase (Decrease)	
REVENUES										
	CHARGES FOR SERVICES			-	-	-	-	-	-	0%
	AD VALOREM TAXES			3,588	10,659	10,600	11,000	11,000	-	0%
	OTHER FINANCING SOURCES			-	-	-	-	-	-	0%
	INTERGOVERNMENTAL			-	84,570	200,343	-	-	-	0%
	OTHER			15,037	4,871	168,370	452,500	450,000	(2,500)	-1%
	OTHER TAXES			-	-	-	-	-	-	0%
	PERMITS			-	-	-	-	-	-	0%
	SPECIAL ASSESSMENTS			-	-	-	-	-	-	0%
	FINES			-	-	-	-	-	-	0%
	LICENSES			-	-	-	-	-	-	0%
	TOTAL REVENUES			18,624	100,101	379,313	463,500	461,000	(2,500)	-1%
EXPENDITURES										
	PERSONNEL			65,971	67,941	69,470	80,308	87,952	7,644	10%
	SUPPLIES			-	-	-	-	-	-	0%
	CONTRACTURAL SERVICES			12,383	11,796	9,982	19,900	19,750	(150)	-1%
	CAPITAL			330,151	-	366,462	450,000	450,000	-	0%
	TRANSFERS			20,000	20,000	20,000	20,000	20,000	-	0%
	TOTAL EXPENDITURES			428,505	99,737	465,914	570,208	577,702	7,494	1%
	CHANGE IN NET POSITION			(409,880)	363	(86,602)	(106,708)	(116,702)		



2027 Proposed EDA Budget

				2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget	Variance from 2026 Budget to 2027 Budget Increase (Decrease)	
REVENUES										
	CHARGES FOR SERVICES			-	-	-	-	-	-	0%
	AD VALOREM TAXES			196,473	200,907	198,768	200,907	160,907	(40,000)	-20%
	OTHER FINANCING SOURCES			-	-	-	-	-	-	0%
	INTERGOVERNMENTAL			-	-	-	-	-	-	0%
	OTHER			19,880	20,281	23,969	2,000	-	(2,000)	-100%
	OTHER TAXES			-	-	-	-	-	-	0%
	PERMITS			-	-	-	-	-	-	0%
	SPECIAL ASSESSMENTS			-	-	-	-	-	-	0%
	FINES			-	-	-	-	-	-	0%
	LICENSES			-	-	-	-	-	-	0%
	TOTAL REVENUES			216,353	221,188	222,736	202,907	160,907	(42,000)	-21%
EXPENDITURES										
	PERSONNEL			125,037	127,564	115,257	113,761	103,858	(9,903)	-9%
	SUPPLIES			51	-	-	100	100	-	0%
	CONTRACTURAL SERVICES			8,898	2,615	2,608	125,783	105,400	(20,383)	-16%
	CAPITAL			-	-	-	-	-	-	0%
	TRANSFERS			10,000	10,000	10,000	10,000	10,000	-	0%
	TOTAL EXPENDITURES			143,986	140,179	127,865	249,644	219,358	(30,286)	-12%
	CHANGE IN NET POSITION			72,367	81,009	94,871	(46,737)	(58,451)		



2027 INFRASTRUCTURE BUDGETS



PARK FUND (LEVY)

- Fund Balance - As of 12/31/25 - \$828,528
 - 2026 Budget – Decrease of \$38,855 & 2027 Budget – Increase of \$165,668
 - Projected Balance - \$955,341.

				2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget	Variance from 2026 Budget to 2027 Budget Increase (Decrease)	
REVENUES										
	CHARGES FOR SERVICES			98,610	90,412	72,222	98,610	72,350	(26,260)	-27%
	AD VALOREM TAXES			-	36,042	78,702	155,360	232,018	76,658	49%
	OTHER FINANCING SOURCES			-	-	-	-	-	-	0%
	INTERGOVERNMENTAL			100,000	257,343	100,000	100,000	100,000	-	0%
	OTHER			32,417	43,930	37,980	8,875	3,800	(5,075)	-57%
	OTHER TAXES			-	-	-	-	-	-	0%
	PERMITS			-	-	-	-	-	-	0%
	SPECIAL ASSESSMENTS			-	-	-	-	-	-	0%
	FINES			-	-	-	-	-	-	0%
	LICENSES			-	-	-	-	-	-	0%
	TOTAL REVENUES			231,027	427,726	288,904	362,845	408,168	45,323	12%
EXPENDITURES										
	PERSONNEL			-	-	-	-	-	-	0%
	SUPPLIES			-	34	50	-	-	-	0%
	CONTRACTURAL SERVICES			3,763	1,275	(400)	2,500	2,500	-	0%
	CAPITAL			935	373,160	100,260	334,200	175,000	(159,200)	-48%
	TRANSFERS			65,000	65,000	65,000	65,000	65,000	-	0%
	TOTAL EXPENDITURES			69,699	439,469	164,910	401,700	242,500	(159,200)	-40%
	CHANGE IN NET POSITION			161,328	(11,743)	123,994	(38,855)	165,668		



- | | | | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed Budget | Variance from 2026 Budget to 2027 Budget Increase (Decrease) | |
|------------------------|-------------------------|--|--|-------------|-------------|-------------|-------------|----------------------|--|------|
| | | | | | | | | | | |
| REVENUES | | | | | | | | | | |
| | CHARGES FOR SERVICES | | | - | - | - | - | - | - | 0% |
| | AD VALOREM TAXES | | | - | 190,965 | 835,477 | 889,807 | 1,063,288 | 173,481 | 19% |
| | OTHER FINANCING SOURCES | | | 59,903 | 2,466,684 | - | - | - | - | 0% |
| | INTERGOVERNMENTAL | | | 291,549 | 219,063 | 247,058 | 693,009 | 711,787 | 18,778 | 3% |
| | OTHER | | | 69,389 | 128,577 | 162,859 | - | - | - | 0% |
| | OTHER TAXES | | | - | - | - | - | - | - | 0% |
| | PERMITS | | | - | - | - | - | - | - | 0% |
| | SPECIAL ASSESSMENTS | | | - | - | - | - | - | - | 0% |
| | FINES | | | - | - | - | - | - | - | 0% |
| | LICENSES | | | - | - | - | - | - | - | 0% |
| | | | | | | | | | | |
| TOTAL REVENUES | | | | 420,841 | 3,005,289 | 1,245,394 | 1,582,816 | 1,775,075 | 192,259 | 12% |
| | | | | | | | | | | |
| EXPENDITURES | | | | | | | | | | |
| | PERSONNEL | | | - | - | - | - | - | - | 0% |
| | SUPPLIES | | | - | - | - | - | - | - | 0% |
| | CONTRACTURAL SERVICES | | | 530,559 | 98,850 | - | - | - | - | 0% |
| | CAPITAL | | | - | 1,440,961 | 623,315 | 2,748,590 | 532,323 | (2,216,267) | -81% |
| | TRANSFERS | | | 51,509 | - | - | - | - | - | 0% |
| | | | | | | | | | | |
| TOTAL EXPENDITURES | | | | 582,068 | 1,539,811 | 623,315 | 2,748,590 | 532,323 | (2,216,267) | -81% |
| | | | | | | | | | | |
| CHANGE IN NET POSITION | | | | (161,227) | 1,465,478 | 622,079 | (1,165,774) | 1,242,752 | | |



ASSET PRESERVATION FUND (LEVY)

- Fund Balance - As of 12/31/25 - \$1,713,738
 - 2026 Budget – Decrease of \$1,458,311 & 2027 Budget – Increase of \$414,275
 - Projected Balance - \$669,702.

• NOTE: Need to transfer ARPA funds from Street Maintenance.

				2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget	Variance from 2026 Budget to 2027 Budget Increase (Decrease)	
REVENUES										
CHARGES FOR SERVICES				-	-	-	-	-	-	0%
AD VALOREM TAXES				-	29,489	171,689	390,165	532,365	142,200	36%
OTHER FINANCING SOURCES				-	-	-	-	-	-	0%
INTERGOVERNMENTAL				-	-	-	-	-	-	0%
OTHER				57,769	71,172	71,429	-	-	-	0%
OTHER TAXES				-	-	-	-	-	-	0%
PERMITS				-	-	-	-	-	-	0%
SPECIAL ASSESSMENTS				-	-	-	-	-	-	0%
FINES				-	-	-	-	-	-	0%
LICENSES				-	-	-	-	-	-	0%
TOTAL REVENUES				57,769	100,661	243,118	390,165	532,365	142,200	36%
EXPENDITURES										
PERSONNEL				-	-	-	-	-	-	0%
SUPPLIES				-	-	-	-	-	-	0%
CONTRACTURAL SERVICES				-	-	-	-	-	-	0%
CAPITAL				-	-	155,662	1,848,476	118,090	(1,730,386)	-94%
TRANSFERS				-	-	-	-	-	-	0%
TOTAL EXPENDITURES				-	-	155,662	1,848,476	118,090	(1,730,386)	-94%
CHANGE IN NET POSITION				57,769	100,661	87,456	(1,458,311)	414,275		



DISCUSSION

- City Council to provide thoughts and direction.

LEVY BUDGETS 2027



City of North St. Paul, Minnesota

extraordinary.

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GENERAL FUND BY DEPARTMENT

PERSONNEL SUMMARY

Regular Employment (FTE)					
Position Title	2023	2024	2025	2026	2027
CITY COUNCIL	5.00	5.00	5.00	5.00	5.00
ADMINISTRATION	1.52	2.37	2.52	2.52	2.52
ELECTIONS	-	-	-	-	-
FINANCE	3.00	3.00	2.25	2.25	2.25
COMMUNITY DEVELOPMENT	2.40	2.40	2.50	2.50	2.60
POLICE	22.50	22.75	23.75	23.75	23.75
FIRE & CODE ENFORCEMENT	4.50	4.00	4.00	4.00	4.00
INSPECTIONS	-	-	-	-	-
STREET MAINTENANCE	4.75	4.75	4.75	4.75	4.75
URBAN FORESTRY	1.00	1.00	1.00	1.00	1.00
PARKS	1.90	1.90	1.90	1.95	1.95
RECREATION	0.05	0.05	0.05	0.10	0.10
Total FTE	46.62	47.22	47.72	47.82	47.92
Inc/(Dec) From Previous Year		0.60	0.50	0.10	0.10

Seasonal Employment (Hours)					
Position Title	2023	2024	2025	2026	2027
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
2027 BUDGET

	Variance from 2026 Budget to						
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget	2027 Budget Increase (Decrease)	
REVENUES							
CHARGES FOR SERVICES	41,061	47,588	42,144	41,831	38,600	(3,231)	-8%
AD VALOREM TAXES	5,184,222	5,444,415	5,846,065	5,835,735	6,020,046	184,311	3%
OTHER FINANCING SOURCES	820,000	972,585	886,909	885,915	820,000	(65,915)	-7%
INTERGOVERNMENTAL	1,766,615	2,322,743	2,290,371	2,158,161	2,199,644	41,483	2%
OTHER	328,962	444,961	468,546	192,496	234,628	42,132	22%
OTHER TAXES	531,892	491,887	521,179	525,900	521,170	(4,730)	-1%
PERMITS	690,411	416,511	253,613	416,511	416,511	-	0%
SPECIAL ASSESSMENTS	152	1,457	725	-	-	-	0%
FINES	22,036	16,990	22,377	16,990	22,000	5,010	29%
LICENSES	86,463	75,500	87,671	75,940	83,720	7,780	10%
TOTAL REVENUES	9,471,814	10,234,635	10,419,600	10,149,479	10,356,319	206,840	2%
EXPENDITURES							
CITY COUNCIL	90,505	111,945	103,719	117,984	112,034	(5,950)	-5%
ADMINISTRATION	545,054	450,093	519,323	599,663	584,481	(15,182)	-3%
ELECTIONS	35,401	36,587	38,945	40,000	40,000	-	0%
FINANCE	428,060	382,302	367,226	394,609	406,280	11,671	3%
COMMUNITY DEVELOPMENT	294,709	292,234	329,353	376,360	406,872	30,512	8%
POLICE	3,788,348	3,967,331	4,353,691	4,773,351	4,892,826	119,475	3%
FIRE & CODE ENFORCEMENT	1,198,713	1,384,555	1,542,533	1,596,544	1,678,835	82,291	5%
INSPECTIONS	486,585	413,420	121,251	270,100	270,000	(100)	0%
STREET MAINTENANCE	1,174,024	1,104,399	1,091,176	1,236,553	1,215,563	(20,990)	-2%
URBAN FORESTRY	236,163	476,048	364,070	195,529	195,892	363	0%
GENERAL PARKS	475,666	438,702	474,101	500,425	506,429	6,004	1%
RECREATION	17,530	20,580	12,199	48,361	47,107	(1,254)	-3%
NON DEPARTMENTAL	-	124,976	191,689	-	-	-	0%
TOTAL EXPENDITURES	8,770,759	9,203,172	9,509,277	10,149,479	10,356,319	206,840	2%
CHANGE IN NET POSITION	701,055	1,031,463	910,322	-	(0)		



CITY OF NORTH ST. PAUL, MINNESOTA
GENERAL FUND
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
2027 BUDGET

					2027 Proposed	Variance from 2026 Budget to	
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Budget	2027 Budget Increase	
						(Decrease)	
REVENUES							
CHARGES FOR SERVICES	41,061	47,588	42,144	41,831	38,600	(3,231)	-8%
AD VALOREM TAXES	5,184,222	5,444,415	5,846,065	5,835,735	6,020,046	184,311	3%
OTHER FINANCING SOURCES	820,000	972,585	886,909	885,915	820,000	(65,915)	-7%
INTERGOVERNMENTAL	1,766,615	2,322,743	2,290,371	2,158,161	2,199,644	41,483	2%
OTHER	328,962	444,961	468,546	192,496	234,628	42,132	22%
OTHER TAXES	531,892	491,887	521,179	525,900	521,170	(4,730)	-1%
PERMITS	690,411	416,511	253,613	416,511	416,511	-	0%
SPECIAL ASSESSMENTS	152	1,457	725	-	-	-	0%
FINES	22,036	16,990	22,377	16,990	22,000	5,010	29%
LICENSES	86,463	75,500	87,671	75,940	83,720	7,780	10%
TOTAL REVENUES	9,471,814	10,234,635	10,419,600	10,149,479	10,356,319	206,840	2%
EXPENDITURES							
PERSONNEL	5,459,900	5,760,677	6,425,025	7,015,264	7,260,198	244,934	3%
SUPPLIES	462,542	425,983	429,734	483,800	507,870	24,070	5%
CONTRACTURAL SERVICES	2,590,230	2,468,281	2,176,379	2,544,159	2,466,014	(78,145)	-3%
CAPITAL	107,184	332,255	184,695	4,500	10,000	5,500	122%
DEBT	-	-	-	-	-	-	0%
TRANSFERS	150,903	215,976	293,445	101,756	112,237	10,481	10%
TOTAL EXPENDITURES	8,770,759	9,203,172	9,509,277	10,149,479	10,356,319	206,840	2%
CHANGE IN NET POSITION	701,055	1,031,463	910,322	-	(0)		



CITY OF NORTH ST. PAUL, MINNESOTA
GENERAL FUND - REVENUE
REVENUES - LINE ITEM DETAILS
2027 BUDGET

GENERAL LEDGER CODE				2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
ADMINISTRATION CHARGES	1 R	3615		34,384	24,056	20,826	24,671	21,000
SEARCHES	1 R	3616		2,760	2,905	3,270	2,760	3,200
ABATEMENTS	1 R	3623		-	240	-	-	-
RECREATION - OUTSIDE PROGRAMS	1 R	3643		90	-	-	-	-
TRIPLE CROWN BATTING - RENTAL	1 R	3646		3,827	11,736	12,129	14,400	14,400
BALL FIELD RENTAL	1 R	3653		-	8,650	5,918	-	-
TOTAL CHARGES FOR SERVICES				41,061	47,588	42,144	41,831	38,600
CURRENT PROPERTY TAX	1 R	3011		5,121,271	5,366,431	5,789,549	5,792,481	5,969,307
DELINQUENT PROPERTY TAX	1 R	3012		693	24,190	(14,079)	-	-
PENALTY & INTEREST	1 R	3013		(403)	1,407	478	-	-
TAX INCR. EXCESS	1 R	3016		62,661	52,387	70,117	43,254	50,739
TOTAL AD VALOREM TAXES				5,184,222	5,444,415	5,846,065	5,835,735	6,020,046
TRANSFER FROM OTHER FUNDS	1 R	3992		820,000	972,585	886,909	885,915	820,000
TOTAL OTHER FINANCING SOURCES				820,000	972,585	886,909	885,915	820,000
STATE GRANTS	1 R	3522		33,294	344,279	294,320	44,587	197,687
STATE LGA	1 R	3523		1,292,516	1,466,430	1,467,463	1,470,064	1,472,872
FIRE AID	1 R	3527		85,422	98,256	112,237	98,256	112,237
COUNTY FIRE TRAINING REIMB.	1 R	3534		3,080	6,544	-	6,544	-
LIASON OFFICER	1 R	3536		112,350	123,716	123,709	123,716	124,133
POLICE AID	1 R	3537		185,120	218,605	227,511	218,605	227,510
OTHER GRANTS	1 R	3541		41,212	49,708	52,204	181,184	52,205
ISD 622 COMMUNITY SCHOOL	1 R	3543		8,033	-	-	-	-
PD TRAINING REIMB.	1 R	3544		5,588	15,205	12,928	15,205	13,000
TOTAL INTERGOVERNMENTAL				1,766,615	2,322,743	2,290,371	2,158,161	2,199,644
MARKET VALUE ADJUSTMENT	1 R	3800		57,853	61,380	45,055	-	-
INVESTMENT INCOME	1 R	3801		106,533	138,539	206,290	34,665	36,768
SALE OF GOODS & PROPERTY	1 R	3804		-	-	416	-	-
DONATIONS - PD	1 R	3807		600	500	-	-	-
CHARGES FOR SERVICES	1 R	3809		-	60	80	-	-
ANTENNA INCOME	1 R	3813		72,634	79,187	132,261	79,187	114,829
INTEREST INCOME	1 R	3818		74,031	73,431	73,094	73,431	73,431
REFUNDS & REIMBURSEMENTS	1 R	3865		460	86,652	2,089	-	2,100
MISCELLEANEOUS REVENUE (NT)	1 R	3899		16,846	5,213	9,261	5,213	7,500
TAXABLE MISC. REVENUE	1 R	3900		5	-	-	-	-
TOTAL OTHER				328,962	444,961	468,546	192,496	234,628
ELECTRIC FRANCHISE	1 R	3019		286,388	286,622	289,423	286,622	289,420
GAS FRANCHISE	1 R	3020		138,678	110,962	143,089	138,678	143,100
CABLE FRANCHISE	1 R	3030		106,173	93,762	87,944	100,000	87,950
COUNTY GRAVEL TAX	1 R	3032		653	541	723	600	700



CITY OF NORTH ST. PAUL, MINNESOTA
GENERAL FUND - REVENUE
REVENUES - LINE ITEM DETAILS
2027 BUDGET

GENERAL LEDGER CODE				2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
TOTAL OTHER TAXES				531,892	491,887	521,179	525,900	521,170
BUILDING PERMIT	1 R	3301		453,191	263,262	117,567	263,262	263,262
ELECTRIC INSPECTION	1 R	3302		46,040	22,885	20,233	22,885	22,885
HEATING/AIR COND PERMIT	1 R	3303		72,626	37,548	33,627	37,548	37,548
PLUMBING PERMIT	1 R	3304		28,488	25,241	20,388	25,241	25,241
ANIMAL LICENSE	1 R	3306		900	375	825	375	375
RENTAL FEE/INSPECTION	1 R	3308		33,859	44,218	34,308	44,218	44,218
RIGHT OF WAY PERMIT	1 R	3310		8,250	10,116	9,915	10,116	10,116
MISC PERMITS	1 R	3390		47,057	12,866	16,750	12,866	12,866
TOTAL PERMITS				690,411	416,511	253,613	416,511	416,511
S/A CURRENT	1 R	3111		133	1,444	725	-	-
S/A INTEREST	1 R	3113		20	12	-	-	-
TOTAL SPECIAL ASSESSMENTS				152	1,457	725	-	-
COURT FINES	1 R	3401		22,036	16,990	22,377	16,990	22,000
TOTAL FINES				22,036	16,990	22,377	16,990	22,000
LIQUOR LICENSE	1 R	3201		56,573	52,675	60,916	52,675	57,500
CIGARETTE LICENSE	1 R	3203		2,100	3,050	2,100	3,050	2,100
CONTRACTOR LICENSE	1 R	3207		11,425	10,760	10,120	10,760	10,120
GARBAGE LICENSE	1 R	3208		3,080	2,640	1,100	3,080	1,100
CANNIBUS REGISTRATION	1 R	3210		-	-	500	-	-
MISC LICENSE	1 R	3290		13,285	6,375	12,935	6,375	12,900
TOTAL LICENSES				86,463	75,500	87,671	75,940	83,720
TOTAL				9,471,814	10,234,635	10,419,600	10,149,479	10,356,319



CITY COUNCIL

PERSONNEL SUMMARY

Regular Employment (FTE)					
Position Title	2023	2024	2025	2026	2027
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
2027 BUDGET

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget	Variance from 2026 Budget to 2027 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	32,400	32,400	31,972	34,331	34,331	-	0%
SUPPLIES	453	127	254	350	300	(50)	-14%
CONTRACTURAL SERVICES	57,651	79,417	71,493	83,303	77,403	(5,900)	-7%
CAPITAL	-	-	-	-	-	-	0%
DEBT	-	-	-	-	-	-	0%
TRANSFERS	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	90,505	111,945	103,719	117,984	112,034	(5,950)	-5%
CHANGE IN NET POSITION	(90,505)	(111,945)	(103,719)	(117,984)	(112,034)		



CITY OF NORTH ST. PAUL, MINNESOTA
GENERAL FUND - CITY COUNCIL
EXPENDITURES - LINE ITEM DETAILS
2027 BUDGET

GENERAL LEDGER CODE		2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed
						Budget
Part-Time Employees	1 11 4020	29,700	29,700	29,700	29,700	29,700
PERA Contribution	1 11 4031	285	285	-	2,228	2,228
FICA Contribution	1 11 4032	1,841	1,841	1,841	1,841	1,841
Medicare Contribution	1 11 4033	431	431	431	431	431
MN Paid Leave Contribution	1 11 4038	-	-	-	131	131
Worker's Compensation Insurance	1 11 4050	143	143	-	-	-
TOTAL PERSONNEL SERVICES		32,400	32,400	31,972	34,331	34,331
Office Supplies	1 11 4110	453	127	254	350	300
TOTAL SUPPLIES		453	127	254	350	300
General Contract/Consulting Services	1 11 4300	22,725	20,139	12,639	13,000	13,000
Legal Services	1 11 4302	2,766	5,696	-	10,000	5,000
Software & Technology Services	1 11 4305	-	200	840	500	850
Printing & Binding	1 11 4340	2,042	1,126	3,081	1,750	3,100
Dues & Subscriptions	1 11 4360	3,000	3,000	3,000	4,000	3,000
Training & Travel	1 11 4370	4,204	3,279	3,161	4,000	3,250
Advertising & Legal Notices	1 11 4390	-	79	237	1,000	500
Fiber Service (IS Allocation)	1 11 4540	1,212	6,817	7,504	7,504	7,504
Information Technology (IS Allocation)	1 11 4580	21,653	38,619	40,799	40,799	40,799
Awards & Indemnities	1 11 4620	49	463	232	500	400
Miscellaneous	1 11 4630	-	-	-	250	-
TOTAL CONTRACTUAL SERVICES		57,651	79,417	71,493	83,303	77,403
TOTAL CAPITAL		-	-	-	-	-
TOTAL TRANSFERS		-	-	-	-	-
TOTAL		90,505	111,945	103,719	117,984	112,034



ADMINISTRATION

PERSONNEL SUMMARY

Regular Employment (FTE)					
Position Title	2023	2024	2025	2026	2027
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	1.00
Electronic Documentation Tech	0.40	0.40	0.40	0.40	0.40
Total FTE	1.52	2.37	2.52	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
2027 BUDGET

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget	Variance from 2026 Budget to 2027 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	228,661	272,126	317,530	336,559	356,377	19,818	6%
SUPPLIES	2,929	727	1,020	1,170	1,170	-	0%
CONTRACTURAL SERVICES	311,392	176,578	200,773	261,934	226,934	(35,000)	-13%
CAPITAL	2,073	662	-	-	-	-	0%
DEBT	-	-	-	-	-	-	0%
TRANSFERS	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	545,054	450,093	519,323	599,663	584,481	(15,182)	-3%
CHANGE IN NET POSITION	(545,054)	(450,093)	(519,323)	(599,663)	(584,481)		



**CITY OF NORTH ST. PAUL, MINNESOTA
GENERAL FUND - ADMINISTRATION
EXPENDITURES - LINE ITEM DETAILS
2027 BUDGET**

GENERAL LEDGER CODE						2027 Proposed
		2023 Actual	2024 Actual	2025 Actual	2026 Budget	Budget
Full-Time Employees - Regular	1 12 4010	135,840	183,047	235,668	252,400	268,019
Full-Time Employees - Overtime	1 12 4011	277	858	960	1,000	1,000
Part-Time Employees	1 12 4020	43,531	30,823	12,234	12,653	13,035
Deferred Compensation	1 12 4030	8,631	10,009	10,282	7,752	8,019
PERA Contribution	1 12 4031	13,473	16,023	18,664	19,954	21,154
FICA Contribution	1 12 4032	11,347	13,519	15,406	16,495	17,487
Medicare Contribution	1 12 4033	2,658	3,162	3,641	3,858	4,090
MN Paid Leave Contribution	1 12 4038	-	-	-	742	839
Health Insurance	1 12 4040	11,773	13,046	19,017	20,508	21,688
Worker's Compensation Insurance	1 12 4050	1,130	1,640	1,657	1,197	1,046
TOTAL PERSONNEL SERVICES		228,661	272,126	317,530	336,559	356,377
Office Supplies	1 12 4110	2,869	448	1,020	1,020	1,020
Operating Supplies	1 12 4120	60	32	-	150	150
Uniforms	1 12 4240	-	246	-	-	-
TOTAL SUPPLIES		2,929	727	1,020	1,170	1,170
General Contract/Consulting Services	1 12 4300	61,209	14,958	24,524	60,000	40,000
Legal Services	1 12 4302	82,577	30,549	35,338	60,000	45,000
Software & Technology Services	1 12 4305	11,648	5,158	6,255	10,000	7,500
General Service Fees	1 12 4310	50	1,055	963	1,000	1,000
Communications Devices	1 12 4320	-	-	-	1,000	-
Postage	1 12 4330	320	594	3,061	750	2,000
Printing & Binding	1 12 4340	-	66	880	250	750
Dues & Subscriptions	1 12 4360	21,525	20,116	22,839	20,000	23,000
Training & Travel	1 12 4370	6,505	3,684	1,499	5,000	7,000
Travel & Mileage	1 12 4380	4,113	4,200	4,340	4,000	-
Advertising & Legal Notices	1 12 4390	2,642	2,782	1,234	3,000	2,000
General Liability Insurance	1 12 4400	29,374	32,311	36,700	36,700	36,700
Property Insurance	1 12 4410	37,820	41,602	39,550	39,550	39,550
Fiber Service (IS Allocation)	1 12 4540	15,670	2,072	2,281	2,281	2,281
Building Maintenance (IS Allocation)	1 12 4550	1,680	1,022	659	-	-
Information Technology (IS Allocation)	1 12 4580	26,650	11,740	12,423	12,403	12,403
Awards & Indemnities	1 12 4620	4,283	2,479	2,698	2,500	2,750
Miscellaneous	1 12 4630	5,327	2,189	5,529	3,500	5,000
TOTAL CONTRACTUAL SERVICES		311,392	176,578	200,773	261,934	226,934
Furniture & Fixtures	1 12 4700	228	662	-	-	-
Office Equipment	1 12 4705	1,845	-	-	-	-
TOTAL CAPITAL		2,073	662	-	-	-
TOTAL TRANSFERS		-	-	-	-	-
TOTAL		545,054	450,093	519,323	599,663	584,481



ELECTIONS

PERSONNEL SUMMARY

Regular Employment (FTE)					
Position Title	2023	2024	2025	2026	2027
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
2027 BUDGET

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget	Variance from 2026 Budget to 2027 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	35,401	36,587	38,945	40,000	40,000	-	0%
CAPITAL	-	-	-	-	-	-	0%
DEBT	-	-	-	-	-	-	0%
TRANSFERS	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	35,401	36,587	38,945	40,000	40,000	-	0%
CHANGE IN NET POSITION	(35,401)	(36,587)	(38,945)	(40,000)	(40,000)		



CITY OF NORTH ST. PAUL, MINNESOTA
GENERAL FUND - ELECTIONS
EXPENDITURES - LINE ITEM DETAILS
2027 BUDGET

GENERAL LEDGER CODE				2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
TOTAL PERSONNEL SERVICES				-	-	-	-	-
TOTAL SUPPLIES				-	-	-	-	-
General Contract/Consulting Services	1	14	4300	35,319	36,587	38,945	40,000	40,000
Advertising & Legal Notices	1	14	4390	82	-	-	-	-
TOTAL CONTRACTUAL SERVICES				35,401	36,587	38,945	40,000	40,000
TOTAL CAPITAL				-	-	-	-	-
TOTAL TRANSFERS				-	-	-	-	-
TOTAL				35,401	36,587	38,945	40,000	40,000



FINANCE

PERSONNEL SUMMARY

Regular Employment (FTE)					
Position Title	2023	2024	2025	2026	2027
Finance Director	0.75	0.75	0.75	0.75	0.75
Accountant/Finance Coordinator	1.50	1.50	0.75	0.75	0.75
Accounting Technician	0.75	0.75	0.75	0.75	0.75
Total FTE	3.00	3.00	2.25	2.25	2.25
Inc/(Dec) From Previous Year		-	(0.75)	-	-



CITY OF NORTH ST. PAUL, MINNESOTA
GENERAL FUND - FINANCE
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
2027 BUDGET

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget	Variance from 2026 Budget to 2027 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	364,385	316,517	304,508	330,807	342,078	11,271	3%
SUPPLIES	1,279	1,491	2,447	1,750	2,500	750	43%
CONTRACTURAL SERVICES	62,396	59,605	60,271	62,052	61,702	(350)	-1%
CAPITAL	-	4,689	-	-	-	-	0%
DEBT	-	-	-	-	-	-	0%
TRANSFERS	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	428,060	382,302	367,226	394,609	406,280	11,671	3%
CHANGE IN NET POSITION	(428,060)	(382,302)	(367,226)	(394,609)	(406,280)		



CITY OF NORTH ST. PAUL, MINNESOTA
GENERAL FUND - FINANCE
EXPENDITURES - LINE ITEM DETAILS
2027 BUDGET

GENERAL LEDGER CODE		2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed
						Budget
Full-Time Employees - Regular	1 16 4010	280,568	248,520	240,968	262,780	269,878
Full-Time Employees - Overtime	1 16 4011	-	-	-	250	250
Deferred Compensation	1 16 4030	10,395	9,663	9,137	9,086	9,241
PERA Contribution	1 16 4031	21,043	18,625	18,073	19,727	20,260
FICA Contribution	1 16 4032	18,207	16,136	15,649	16,308	16,748
Medicare Contribution	1 16 4033	4,258	3,774	3,660	3,814	3,917
MN Paid Leave Contribution	1 16 4038	-	-	-	1,157	1,189
Health Insurance	1 16 4040	27,833	17,551	15,440	16,501	19,593
Worker's Compensation Insurance	1 16 4050	2,082	2,249	1,582	1,184	1,002
TOTAL PERSONNEL SERVICES		364,385	316,517	304,508	330,807	342,078
Office Supplies	1 16 4110	1,279	1,491	2,447	1,750	2,500
TOTAL SUPPLIES		1,279	1,491	2,447	1,750	2,500
General Contract/Consulting Services	1 16 4300	1,899	6,084	2,367	1,750	2,500
Financial Services	1 16 4301	19,706	15,165	20,580	19,500	20,750
Legal Services	1 16 4302	-	-	-	250	-
Software & Technology Services	1 16 4305	-	-	2,667	2,000	2,000
General Service Fees	1 16 4310	-	2,011	-	250	-
Postage	1 16 4330	1,594	1,689	1,844	1,750	1,900
Printing & Binding	1 16 4340	1,308	2,254	730	2,000	1,000
Dues & Subscriptions	1 16 4360	330	330	330	400	400
Training & Travel	1 16 4370	10,752	2,424	5,000	5,000	5,000
Advertising & Legal Notices	1 16 4390	156	809	-	1,000	-
Fiber Service (IS Allocation)	1 16 4540	625	3,408	3,752	3,752	3,752
General Rentals	1 16 4575	2,093	1,817	2,209	3,000	3,000
Information Technology (IS Allocation)	1 16 4580	21,986	19,310	20,400	20,400	20,400
Miscellaneous	1 16 4630	1,947	4,303	392	1,000	1,000
TOTAL CONTRACTUAL SERVICES		62,396	59,605	60,271	62,052	61,702
Office Equipment	1 16 4705	-	4,689	-	-	-
TOTAL CAPITAL		-	4,689	-	-	-
TOTAL TRANSFERS		-	-	-	-	-
TOTAL		428,060	382,302	367,226	394,609	406,280



COMMUNITY DEVELOPMENT

PERSONNEL SUMMARY

Regular Employment (FTE)					
Position Title	2023	2024	2025	2026	2027
Community & Admin Svs Director	-	-	-	-	-
Community Development Director	0.20	0.20	0.30	0.30	0.40
Administrative Assistant	2.20	2.20	2.20	2.20	2.20
Total FTE	2.40	2.40	2.50	2.50	2.60
Inc/(Dec) From Previous Year		-	0.10	-	0.10



CITY OF NORTH ST. PAUL, MINNESOTA
GENERAL FUND - COMMUNITY DEVELOPMENT
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
2027 BUDGET

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget	Variance from 2026 Budget to 2027 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	211,119	212,267	240,131	282,374	313,636	31,262	11%
SUPPLIES	1,563	1,700	1,493	2,750	2,200	(550)	-20%
CONTRACTURAL SERVICES	82,027	75,584	87,730	88,736	89,036	300	0%
CAPITAL	-	2,682	-	2,500	2,000	(500)	-20%
DEBT	-	-	-	-	-	-	0%
TRANSFERS	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	294,709	292,234	329,353	376,360	406,872	30,512	8%
CHANGE IN NET POSITION	(294,709)	(292,234)	(329,353)	(376,360)	(406,872)		



**CITY OF NORTH ST. PAUL, MINNESOTA
GENERAL FUND - COMMUNITY DEVELOPMENT
EXPENDITURES - LINE ITEM DETAILS
2027 BUDGET**

GENERAL LEDGER CODE		2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed
						Budget
Full-Time Employees - Regular	1 19 4010	159,609	161,303	185,080	211,228	239,881
Full-Time Employees - Overtime	1 19 4011	185	404	-	1,000	1,000
Deferred Compensation	1 19 4030	5,039	4,564	3,566	7,424	8,280
PERA Contribution	1 19 4031	11,984	11,858	13,912	15,917	18,066
FICA Contribution	1 19 4032	10,446	10,186	11,465	13,158	14,935
Medicare Contribution	1 19 4033	2,443	2,382	2,681	3,077	3,493
Educational Assistance Contribution	1 19 4037	-	2,329	-	5,000	-
MN Paid Leave Contribution	1 19 4038	-	-	-	934	1,060
Health Insurance	1 19 4040	20,150	17,946	22,083	23,681	26,028
Worker's Compensation Insurance	1 19 4050	1,264	1,295	1,343	955	893
TOTAL PERSONNEL SERVICES		211,119	212,267	240,131	282,374	313,636
Office Supplies	1 19 4110	1,204	1,460	1,451	2,500	2,000
Operating Supplies	1 19 4120	359	240	42	250	200
TOTAL SUPPLIES		1,563	1,700	1,493	2,750	2,200
General Contract/Consulting Services	1 19 4300	14,854	8,333	13,075	8,000	8,000
Legal Services	1 19 4302	15,753	10,450	8,033	11,000	10,000
Planning Services	1 19 4303	13,124	4,507	3,173	20,000	10,000
Engineering Services	1 19 4304	3,209	14,678	22,454	10,000	14,000
Software & Technology Services	1 19 4305	3,484	1,234	3,162	3,100	3,200
General Service Fees	1 19 4310	-	-	63	-	-
Communications Devices	1 19 4320	-	1,174	661	700	700
Postage	1 19 4330	841	325	543	1,000	750
Printing & Binding	1 19 4340	320	463	225	300	300
Dues & Subscriptions	1 19 4360	865	120	429	500	500
Training & Travel	1 19 4370	2,114	3,822	3,324	2,500	8,500
Advertising & Legal Notices	1 19 4390	414	514	354	300	400
Fiber Service (IS Allocation)	1 19 4540	1,083	3,272	3,602	3,602	3,602
General Rentals	1 19 4575	6,715	7,763	9,047	8,000	9,000
Information Technology (IS Allocation)	1 19 4580	18,876	18,537	19,584	19,584	19,584
Miscellaneous	1 19 4630	375	393	-	150	500
TOTAL CONTRACTUAL SERVICES		82,027	75,584	87,730	88,736	89,036
Office Equipment	1 19 4705	-	2,682	-	2,500	2,000
TOTAL CAPITAL		-	2,682	-	2,500	2,000
TOTAL TRANSFERS		-	-	-	-	-
TOTAL		294,709	292,234	329,353	376,360	406,872



POLICE

PERSONNEL SUMMARY

Regular Employment (FTE)					
Position Title	2023	2024	2025	2026	2027
Police Chief	1.00	1.00	1.00	1.00	1.00
Police Captain	-	-	-	-	-
Police Sergeant	4.00	4.00	5.00	5.00	5.00
Police Officer	14.00	15.00	15.00	15.00	15.00
Police Admin / Records	2.00	2.00	2.00	2.00	2.00
Community Service Officer	1.50	0.75	0.75	0.75	0.75
Total FTE	22.50	22.75	23.75	23.75	23.75
Inc/(Dec) From Previous Year		0.25	1.00	-	-



CITY OF NORTH ST. PAUL, MINNESOTA
GENERAL FUND - POLICE
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
2027 BUDGET

					2027 Proposed	Variance from 2026 Budget to	
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Budget	2027 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	3,015,266	3,161,119	3,515,472	3,906,619	4,009,544	102,925	3%
SUPPLIES	127,285	134,210	134,218	143,000	146,500	3,500	2%
CONTRACTURAL SERVICES	644,784	670,184	703,985	721,732	728,782	7,050	1%
CAPITAL	1,012	1,818	17	2,000	8,000	6,000	300%
DEBT	-	-	-	-	-	-	0%
TRANSFERS	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	3,788,348	3,967,331	4,353,691	4,773,351	4,892,826	119,475	3%
CHANGE IN NET POSITION	(3,788,348)	(3,967,331)	(4,353,691)	(4,773,351)	(4,892,826)		



CITY OF NORTH ST. PAUL, MINNESOTA
GENERAL FUND - POLICE
EXPENDITURES - LINE ITEM DETAILS
2027 BUDGET

				2027 Proposed		
GENERAL LEDGER CODE		2023 Actual	2024 Actual	2025 Actual	2026 Budget	Budget
Full-Time Employees - Regular	1 21 4010	1,955,118	2,015,495	2,196,366	2,548,099	2,678,113
Full-Time Employees - Overtime	1 21 4011	131,681	240,732	235,190	95,000	95,000
Part-Time Employees	1 21 4020	40,443	39,707	54,796	41,647	39,454
Deferred Compensation	1 21 4030	44,628	42,334	43,987	67,842	67,572
PERA Contribution	1 21 4031	352,669	376,785	415,635	447,585	470,264
FICA Contribution	1 21 4032	12,688	12,198	13,809	14,096	14,063
Medicare Contribution	1 21 4033	30,606	32,831	36,298	38,566	40,420
Educational Assistance Contribution	1 21 4037	-	3,134	-	-	-
MN Paid Leave Contribution	1 21 4038	-	-	43	11,703	12,265
Health Insurance	1 21 4040	333,000	272,430	317,350	436,395	411,005
Worker's Compensation Insurance	1 21 4050	113,900	125,174	201,998	205,686	181,388
Unemployment Claims	1 21 4060	532	-	-	-	-
PTSD Employee Expenses	1 21 4090	-	300	-	-	-
TOTAL PERSONNEL SERVICES		3,015,266	3,161,119	3,515,472	3,906,619	4,009,544
Office Supplies	1 21 4110	4,705	7,911	6,205	8,000	7,500
Operating Supplies	1 21 4120	29,422	29,590	25,935	27,500	27,500
Firearms Training Supplies	1 21 4150	5,155	6,609	11,226	7,500	9,000
Motor Fuels	1 21 4210	35,775	26,412	26,809	35,000	37,500
Uniforms	1 21 4240	52,228	63,689	64,044	65,000	65,000
TOTAL SUPPLIES		127,285	134,210	134,218	143,000	146,500
General Contract/Consulting Services	1 21 4300	84,070	89,776	95,566	103,000	110,000
Legal Services	1 21 4302	105,926	103,936	98,088	107,500	105,000
Software & Technology Services	1 21 4305	40,208	17,878	20,353	27,500	25,000
General Service Fees	1 21 4310	16,235	10,296	9,407	12,000	11,000
Court & Booking Fees	1 21 4311	-	-	2,000	-	-
Animal Shelter Boarding Fees	1 21 4312	1,359	365	840	1,000	1,000
Personnel Testing	1 21 4315	8,055	18,712	16,482	15,000	17,500
Communications Devices	1 21 4320	8,898	18,355	15,167	12,500	14,500
Postage	1 21 4330	302	245	241	300	300
Printing & Binding	1 21 4340	1,394	1,180	2,177	2,000	2,200
Dues & Subscriptions	1 21 4360	1,643	6,570	7,792	7,500	7,500
Training & Travel	1 21 4370	17,732	25,603	28,993	30,000	30,000
Automotive Insurance	1 21 4420	17,911	20,702	22,305	22,000	22,000
Repair/Maintenance - Equipment	1 21 4520	682	4,294	1,071	-	1,100
Repair/Maintenance - Vehicle	1 21 4530	37,261	30,218	39,622	37,500	40,000
Fiber Service (IS Allocation)	1 21 4540	4,998	29,995	33,019	33,019	33,019
Equipment Rental (IS Allocation)	1 21 4570	135,350	118,642	125,197	123,397	123,397
General Rentals	1 21 4575	2,808	2,762	2,600	3,500	3,000
Information Technology (IS Allocation)	1 21 4580	145,684	169,923	181,258	179,516	179,516
Contracted Repair & Maintenance	1 21 4600	325	500	180	3,000	1,000
Miscellaneous	1 21 4630	13,943	232	1,626	1,500	1,750
TOTAL CONTRACTUAL SERVICES		644,784	670,184	703,985	721,732	728,782
Office Equipment	1 21 4705	887	1,818	-	2,000	2,000
Field Equipment	1 21 4710	125	-	-	-	6,000
Vehicles	1 21 4720	-	-	17	-	-
TOTAL CAPITAL		1,012	1,818	17	2,000	8,000

TOTAL TRANSFERS	-	-	-	-	-
TOTAL	3,788,348	3,967,331	4,353,691	4,773,351	4,892,826



FIRE & CODE ENFORCEMENT

PERSONNEL SUMMARY

Regular Employment (FTE)					
Position Title	2023	2024	2025	2026	2027
Fire Chief	1.00	1.00	1.00	1.00	1.00
Fire Marshall	-	-	-	1.00	1.00
Fire Inspector	2.00	2.00	2.00	1.00	1.00
FT Inspection/Code Compliance	-	1.00	1.00	1.00	1.00
PT Inspection/Code Compliance	1.50	-	-	-	-
On Call PT Fire Fighters (Not included in total)	40.00	40.00	40.00	40.00	40.00
Total FTE	4.50	4.00	4.00	4.00	4.00
Inc/(Dec) From Previous Year		(0.50)	-	-	-



CITY OF NORTH ST. PAUL, MINNESOTA
 GENERAL FUND - FIRE & CODE ENFORCEMENT DEPARTMENT
 SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
 2027 BUDGET

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget	Variance from 2026 Budget to 2027 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	716,468	822,213	921,956	981,967	1,039,117	57,150	6%
SUPPLIES	71,706	64,478	70,438	65,600	71,800	6,200	9%
CONTRACTURAL SERVICES	319,540	406,864	448,384	447,221	455,681	8,460	2%
CAPITAL	-	-	-	-	-	-	0%
DEBT	-	-	-	-	-	-	0%
TRANSFERS	91,000	91,000	101,756	101,756	112,237	10,481	10%
TOTAL EXPENDITURES	1,198,713	1,384,555	1,542,533	1,596,544	1,678,835	82,291	5%
CHANGE IN NET POSITION	(1,198,713)	(1,384,555)	(1,542,533)	(1,596,544)	(1,678,835)		



CITY OF NORTH ST. PAUL, MINNESOTA
GENERAL FUND - FIRE & CODE ENFORCEMENT DEPARTMENT
EXPENDITURES - LINE ITEM DETAILS
2027 BUDGET

				2027 Proposed		
GENERAL LEDGER CODE		2023 Actual	2024 Actual	2025 Actual	2026 Budget	Budget
Full-Time Employees - Regular	1 26 4010	271,448	367,616	418,540	437,586	443,436
Full-Time Employees - Overtime	1 26 4011	15,436	18,061	15,615	15,000	15,000
Part-Time Employees	1 26 4020	244,094	231,218	249,655	272,500	321,441
Deferred Compensation	1 26 4030	9,608	11,549	11,216	14,394	14,296
PERA Contribution	1 26 4031	50,142	63,508	72,388	80,108	81,143
FICA Contribution	1 26 4032	25,081	16,677	17,143	16,895	19,929
Medicare Contribution	1 26 4033	7,647	8,834	9,802	10,514	11,308
MN Paid Leave Contribution	1 26 4038	-	-	-	3,190	3,431
Health Insurance	1 26 4040	49,894	57,849	66,866	71,093	75,686
Worker's Compensation Insurance	1 26 4050	42,499	46,285	60,730	60,037	53,447
City Volunteer Insurance	1 26 4055	618	618	-	650	-
TOTAL PERSONNEL SERVICES		716,468	822,213	921,956	981,967	1,039,117
Office Supplies	1 26 4110	851	91	808	800	800
Training Supplies	1 26 4115	2,525	1,710	659	2,500	2,000
Operating Supplies	1 26 4120	19,264	20,382	19,874	19,550	20,000
Fire Prevention Supplies	1 26 4140	3,080	646	2,950	2,250	2,250
City Mechanic Supplies	1 26 4208	-	1,764	4,082	2,000	4,000
Motor Fuels	1 26 4210	11,829	10,557	11,693	11,000	12,000
Chemicals & Chemical Products	1 26 4215	142	753	74	250	250
Small Tools & Minor Equipment	1 26 4230	1,097	1,549	1,568	1,500	1,500
Uniforms	1 26 4240	32,918	27,025	28,730	25,750	29,000
TOTAL SUPPLIES		71,706	64,478	70,438	65,600	71,800
General Contract/Consulting Services	1 26 4300	47,889	52,284	62,181	59,000	62,500
Legal Services	1 26 4302	9,343	702	74	7,500	2,500
Software & Technology Services	1 26 4305	5,190	5,887	7,319	11,800	13,300
General Service Fees	1 26 4310	7,497	7,039	5,637	7,500	7,000
Personnel Testing	1 26 4315	2,256	4,302	3,548	2,500	7,100
Communications Devices	1 26 4320	5,281	4,859	5,028	7,500	5,500
Postage	1 26 4330	127	271	95	500	300
Printing & Binding	1 26 4340	1,905	377	1,180	1,050	1,200
Dues & Subscriptions	1 26 4360	4,084	4,739	3,505	4,600	4,000
Training & Travel	1 26 4370	33,590	34,599	49,130	37,990	42,500
Automotive Insurance	1 26 4420	3,500	3,850	4,300	4,300	4,300
Fiber Service (IS Allocation)	1 26 4540	4,226	4,772	5,253	5,253	5,253
Building Maintenance (IS Allocation)	1 26 4550	31,425	32,682	37,250	37,250	37,250
Equipment Rental (IS Allocation)	1 26 4570	62,150	182,121	189,418	189,418	189,418
General Rentals	1 26 4575	1,680	1,760	1,750	2,000	2,000
Information Technology (IS Allocation)	1 26 4580	45,748	27,033	28,860	28,560	28,560
Contracted Repair & Maintenance	1 26 4600	53,115	39,228	43,285	40,000	42,500
Awards & Indemnities	1 26 4620	534	360	569	500	500
TOTAL CONTRACTUAL SERVICES		319,540	406,864	448,384	447,221	455,681
TOTAL CAPITAL		-	-	-	-	-
Other Operating Transfers	1 26 4920	91,000	91,000	101,756	101,756	112,237
TOTAL TRANSFERS		91,000	91,000	101,756	101,756	112,237

TOTAL	1,198,713	1,384,555	1,542,533	1,596,544	1,678,835
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INSPECTIONS

PERSONNEL SUMMARY

Regular Employment (FTE)					
Position Title	2023	2024	2025	2026	2027
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
2027 BUDGET

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget	Variance from 2026 Budget to 2027 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)	-100%
CONTRACTURAL SERVICES	486,550	413,420	121,251	270,000	270,000	-	0%
CAPITAL	-	-	-	-	-	-	0%
DEBT	-	-	-	-	-	-	0%
TRANSFERS	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	486,585	413,420	121,251	270,100	270,000	(100)	0%
CHANGE IN NET POSITION	(486,585)	(413,420)	(121,251)	(270,100)	(270,000)		



CITY OF NORTH ST. PAUL, MINNESOTA
GENERAL FUND - BUILDING INSPECTIONS
EXPENDITURES - LINE ITEM DETAILS
2027 BUDGET

GENERAL LEDGER CODE		2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
TOTAL PERSONNEL SERVICES		-	-	-	-	-
Office Supplies	1 28 4110	36	-	-	100	-
TOTAL SUPPLIES		36	-	-	100	-
General Contract/Consulting Services	1 28 4300	479,111	413,420	121,251	270,000	270,000
Information Technology (IS Allocation)	1 28 4580	7,439	-	-	-	-
TOTAL CONTRACTUAL SERVICES		486,550	413,420	121,251	270,000	270,000
TOTAL CAPITAL		-	-	-	-	-
TOTAL TRANSFERS		-	-	-	-	-
TOTAL		486,585	413,420	121,251	270,100	270,000



STREET MAINTENANCE

PERSONNEL SUMMARY

Regular Employment (FTE)					
Position Title	2023	2024	2025	2026	2027
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	3.40	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	4.75	4.75	4.75	4.75	4.75
Inc/(Dec) From Previous Year		-	-	-	-

Seasonal Employment (Hours)					
Position Title	2023	2024	2025	2026	2027
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
2027 BUDGET

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget	Variance from 2026 Budget to 2027 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	538,202	576,447	660,679	680,444	690,654	10,210	2%
SUPPLIES	164,892	140,740	141,630	171,950	193,500	21,550	13%
CONTRACTURAL SERVICES	411,027	385,729	288,250	384,159	331,409	(52,750)	-14%
CAPITAL	-	1,483	616	-	-	-	0%
DEBT	-	-	-	-	-	-	0%
TRANSFERS	59,903	-	-	-	-	-	0%
TOTAL EXPENDITURES	1,174,024	1,104,399	1,091,176	1,236,553	1,215,563	(20,990)	-2%
CHANGE IN NET POSITION	(1,174,024)	(1,104,399)	(1,091,176)	(1,236,553)	(1,215,563)		



**CITY OF NORTH ST. PAUL, MINNESOTA
GENERAL FUND - STREET MAINTENANCE
EXPENDITURES - LINE ITEM DETAILS
2027 BUDGET**

				2027 Proposed		
GENERAL LEDGER CODE		2023 Actual	2024 Actual	2025 Actual	2026 Budget	Budget
Full-Time Employees - Regular	1 31 4010	348,379	379,411	434,706	463,947	475,547
Full-Time Employees - Overtime	1 31 4011	18,882	11,747	21,333	17,500	17,500
Part-Time Employees	1 31 4020	15,729	18,211	35,002	19,296	20,368
Deferred Compensation	1 31 4030	9,331	10,061	11,230	13,504	13,551
PERA Contribution	1 31 4031	27,036	29,219	34,270	36,024	36,894
FICA Contribution	1 31 4032	23,676	25,278	30,303	30,976	31,762
Medicare Contribution	1 31 4033	5,538	5,912	7,087	7,244	7,428
MN Paid Leave Contribution	1 31 4038	-	-	-	2,198	2,254
Health Insurance	1 31 4040	51,188	46,671	50,236	53,676	65,916
Worker's Compensation Insurance	1 31 4050	38,444	39,329	36,513	36,079	19,434
Unemployment Claims	1 31 4060	-	10,610	-	-	-
TOTAL PERSONNEL SERVICES		538,202	576,447	660,679	680,444	690,654
Office Supplies	1 31 4110	222	-	-	50	50
Operating Supplies	1 31 4120	30	158	2	500	250
Shop Materials	1 31 4205	39	34	-	200	200
City Mechanic Supplies	1 31 4208	43,604	28,137	63,411	32,500	60,000
Motor Fuels	1 31 4210	35,980	24,409	30,104	35,000	32,000
Sand & Salt Materials	1 31 4216	55,756	44,304	3,332	60,000	60,000
Signs & Sign Maintenance Materials	1 31 4220	3,323	11,847	629	7,500	5,000
Small Tools & Minor Equipment	1 31 4230	6,305	3,066	900	3,200	3,000
Maintenance Materials	1 31 4235	17,115	26,630	39,953	30,000	30,000
Uniforms	1 31 4240	2,518	2,156	3,299	3,000	3,000
TOTAL SUPPLIES		164,892	140,740	141,630	171,950	193,500
General Contract/Consulting Services	1 31 4300	-	3,328	-	-	-
Legal Services	1 31 4302	821	-	-	500	-
Engineering Services	1 31 4304	26,807	75,442	20,519	26,000	23,000
Sanitation & Recycling Services	1 31 4307	621	3,170	-	-	-
General Service Fees	1 31 4310	71,234	19,511	23,968	60,000	32,500
Personnel Testing	1 31 4315	38	-	50	500	500
Communications Devices	1 31 4320	1,276	2,580	1,956	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	293	850	-	1,750	5,000
Advertising & Legal Notices	1 31 4390	120	285	-	500	500
Property Insurance	1 31 4410	-	982	-	-	-
Automotive Insurance	1 31 4420	3,931	4,324	4,800	4,800	4,800
Fiber Service (IS Allocation)	1 31 4540	2,415	5,999	6,604	6,604	6,604
City Mechanic (IS Allocation)	1 31 4560	8,750	10,083	10,849	10,387	10,387
Equipment Rental (IS Allocation)	1 31 4570	224,379	129,764	134,965	134,965	134,965
General Rentals	1 31 4575	15,025	27,734	17,790	50,000	30,000
Information Technology (IS Allocation)	1 31 4580	14,879	33,985	35,903	35,903	35,903
Contracted Repair & Maintenance	1 31 4600	40,398	67,609	30,848	50,000	45,000
TOTAL CONTRACTUAL SERVICES		411,027	385,729	288,250	384,159	331,409
Office Equipment	1 31 4705	-	1,483	-	-	-
Field Equipment	1 31 4710	-	-	616	-	-

TOTAL CAPITAL		-	1,483	616	-	-
Other Operating Transfers	1 31 4920	59,903	-	-	-	-
TOTAL TRANSFERS		59,903	-	-	-	-
TOTAL		1,174,024	1,104,399	1,091,176	1,236,553	1,215,563



URBAN FORESTRY

PERSONNEL SUMMARY

Regular Employment (FTE)					
Position Title	2023	2024	2025	2026	2027
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	0.90	0.90	0.90	0.90	0.90
Total FTE	1.00	1.00	1.00	1.00	1.00
Inc/(Dec) From Previous Year		-	-	-	-

Seasonal Employment (Hours)					
Position Title	2023	2024	2025	2026	2027
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
2027 BUDGET

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget	Variance from 2026 Budget to 2027 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	115,377	118,837	134,125	144,253	146,416	2,163	1%
SUPPLIES	16,479	16,892	9,939	17,550	15,750	(1,800)	-10%
CONTRACTURAL SERVICES	44,038	32,298	35,945	33,726	33,726	-	0%
CAPITAL	60,269	308,020	184,062	-	-	-	0%
DEBT	-	-	-	-	-	-	0%
TRANSFERS	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	236,163	476,048	364,070	195,529	195,892	363	0%
CHANGE IN NET POSITION	(236,163)	(476,048)	(364,070)	(195,529)	(195,892)		



**CITY OF NORTH ST. PAUL, MINNESOTA
GENERAL FUND - URBAN FORESTRY
EXPENDITURES - LINE ITEM DETAILS
2027 BUDGET**

GENERAL LEDGER CODE		2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed
						Budget
Full-Time Employees - Regular	1 36 4010	75,593	79,694	90,873	95,874	98,546
Full-Time Employees - Overtime	1 36 4011	2,023	2,459	5,773	2,500	2,500
Part-Time Employees	1 36 4020	5,796	4,819	3,000	9,648	10,184
Deferred Compensation	1 36 4030	2,028	1,957	2,485	2,633	2,633
PERA Contribution	1 36 4031	5,954	6,210	7,266	7,357	7,557
FICA Contribution	1 36 4032	5,486	5,585	6,308	6,680	6,879
Medicare Contribution	1 36 4033	1,283	1,306	1,475	1,562	1,609
MN Paid Leave Contribution	1 36 4038	-	-	-	474	488
Health Insurance	1 36 4040	9,179	8,399	8,928	9,289	11,419
Worker's Compensation Insurance	1 36 4050	8,034	8,409	8,016	8,236	4,601
TOTAL PERSONNEL SERVICES		115,377	118,837	134,125	144,253	146,416
Operating Supplies	1 36 4120	116	-	-	-	-
Shop Materials	1 36 4205	4,494	165	-	-	-
City Mechanic Supplies	1 36 4208	2,891	6,954	2,699	4,500	4,000
Motor Fuels	1 36 4210	5,391	4,444	4,778	5,750	5,500
Small Tools & Minor Equipment	1 36 4230	1,952	4,614	2,022	3,000	3,000
Maintenance Materials	1 36 4235	1,068	205	-	3,500	2,500
Uniforms	1 36 4240	567	510	440	800	750
TOTAL SUPPLIES		16,479	16,892	9,939	17,550	15,750
Software & Technology Services	1 36 4305	1,604	1,750	1,750	2,000	2,000
General Service Fees	1 36 4310	20	-	-	-	-
Communications Devices	1 36 4320	66	49	26	85	85
Training & Travel	1 36 4370	728	985	539	750	750
Automotive Insurance	1 36 4420	1,013	1,114	1,250	1,250	1,250
City Mechanic (IS Allocation)	1 36 4560	1,500	1,728	4,520	1,781	1,781
Equipment Rental (IS Allocation)	1 36 4570	31,667	19,333	20,108	20,108	20,108
Information Technology (IS Allocation)	1 36 4580	7,439	7,338	7,752	7,752	7,752
TOTAL CONTRACTUAL SERVICES		44,038	32,298	35,945	33,726	33,726
Improvements Other Than Buildings	1 36 4750	60,269	308,020	184,062	-	-
TOTAL CAPITAL		60,269	308,020	184,062	-	-
TOTAL TRANSFERS		-	-	-	-	-
TOTAL		236,163	476,048	364,070	195,529	195,892



PARKS

PERSONNEL SUMMARY

Regular Employment (FTE)					
Position Title	2023	2024	2025	2026	2027
Public Works Director	-	-	-	-	-
Community Development Director	0.05	0.05	0.05	0.10	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	1.50	1.50	1.50	1.50	1.50
Total FTE	1.90	1.90	1.90	1.95	1.95
Inc/(Dec) From Previous Year		-	-	0.05	-

Seasonal Employment (Hours)					
Position Title	2023	2024	2025	2026	2027
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
2027 BUDGET

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget	Variance from 2026 Budget to 2027 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	230,273	241,028	291,520	299,887	307,821	7,934	3%
SUPPLIES	66,235	64,796	63,711	76,450	74,000	(2,450)	-3%
CONTRACTURAL SERVICES	135,328	119,978	118,870	124,088	124,608	520	0%
CAPITAL	43,830	12,900	-	-	-	-	0%
DEBT	-	-	-	-	-	-	0%
TRANSFERS	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	475,666	438,702	474,101	500,425	506,429	6,004	1%
CHANGE IN NET POSITION	(475,666)	(438,702)	(474,101)	(500,425)	(506,429)		



CITY OF NORTH ST. PAUL, MINNESOTA
GENERAL FUND - PARKS
EXPENDITURES - LINE ITEM DETAILS
2027 BUDGET

GENERAL LEDGER CODE						2027 Proposed
		2023 Actual	2024 Actual	2025 Actual	2026 Budget	Budget
Full-Time Employees - Regular	1 40 4010	135,066	146,411	171,905	190,853	197,168
Full-Time Employees - Overtime	1 40 4011	3,257	3,906	9,527	4,000	4,000
Part-Time Employees	1 40 4020	27,436	26,897	38,233	28,944	30,552
Deferred Compensation	1 40 4030	3,824	3,565	4,613	5,476	5,547
PERA Contribution	1 40 4031	10,496	11,285	13,636	14,576	15,049
FICA Contribution	1 40 4032	10,500	10,972	13,535	13,844	14,335
Medicare Contribution	1 40 4033	2,456	2,566	3,165	3,238	3,353
MN Paid Leave Contribution	1 40 4038	-	-	-	982	1,017
Health Insurance	1 40 4040	21,134	18,873	20,460	22,480	27,763
Worker's Compensation Insurance	1 40 4050	16,105	16,553	16,447	15,494	9,037
TOTAL PERSONNEL SERVICES		230,273	241,028	291,520	299,887	307,821
Operating Supplies	1 40 4120	1,844	1,403	2,270	2,000	2,250
Shop Materials	1 40 4205	842	3,989	84	-	250
City Mechanic Supplies	1 40 4208	17,211	15,003	15,379	17,250	16,000
Motor Fuels	1 40 4210	13,022	12,881	13,056	14,500	13,500
Chemicals & Chemical Products	1 40 4215	-	-	1,075	-	1,000
Signs & Sign Maintenance Materials	1 40 4220	35	765	274	500	2,500
Small Tools & Minor Equipment	1 40 4230	2,438	3,135	1,933	3,200	2,500
Maintenance Materials	1 40 4235	29,359	26,167	27,838	37,000	34,000
Uniforms	1 40 4240	1,483	1,454	1,803	2,000	2,000
TOTAL SUPPLIES		66,235	64,796	63,711	76,450	74,000
General Contract/Consulting Services	1 40 4300	2,700	4,820	10,650	-	5,000
Engineering Services	1 40 4304	2,116	2,961	292	5,500	3,500
Sanitation & Recycling Services	1 40 4307	5,491	6,094	5,514	5,400	5,750
General Service Fees	1 40 4310	28,959	19,300	14,247	19,000	17,500
Personnel Testing	1 40 4315	614	572	330	500	500
Communications Devices	1 40 4320	202	162	77	280	200
Training & Travel	1 40 4370	415	1,590	365	1,250	1,000
Advertising & Legal Notices	1 40 4390	338	-	-	250	250
Automotive Insurance	1 40 4420	682	750	850	850	850
Fiber Service (IS Allocation)	1 40 4540	6,944	2,386	2,627	2,627	2,627
City Mechanic (IS Allocation)	1 40 4560	4,750	5,473	5,639	5,639	5,639
Equipment Rental (IS Allocation)	1 40 4570	53,917	57,603	59,912	59,912	59,912
Information Technology (IS Allocation)	1 40 4580	22,319	13,517	14,280	14,280	14,280
Contracted Repair & Maintenance	1 40 4600	5,880	4,184	4,087	8,500	7,500
Awards & Indemnities	1 40 4620	-	565	-	100	100
TOTAL CONTRACTUAL SERVICES		135,328	119,978	118,870	124,088	124,608
Park Capital Improvements	1 40 4745	43,830	12,900	-	-	-
TOTAL CAPITAL		43,830	12,900	-	-	-
TOTAL TRANSFERS		-	-	-	-	-
TOTAL		475,666	438,702	474,101	500,425	506,429



RECREATION

PERSONNEL SUMMARY

Regular Employment (FTE)					
Position Title	2023	2024	2025	2026	2027
Community Development Director	0.05	0.05	0.05	0.10	0.10
Community & Admin Svcs Director	-	-	-	-	-
Parks Coordinator	-	-	-	-	-
Total FTE	0.05	0.05	0.05	0.10	0.10
Inc/(Dec) From Previous Year		-	-	0.05	-



CITY OF NORTH ST. PAUL, MINNESOTA
GENERAL FUND - RECREATION
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
2027 BUDGET

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget	Variance from 2026 Budget to 2027 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	7,749	7,723	7,132	18,023	20,224	2,201	12%
SUPPLIES	9,683	822	4,584	3,130	150	(2,980)	-95%
CONTRACTURAL SERVICES	97	12,036	483	27,208	26,733	(475)	-2%
CAPITAL	-	-	-	-	-	-	0%
DEBT	-	-	-	-	-	-	0%
TRANSFERS	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	17,530	20,580	12,199	48,361	47,107	(1,254)	-3%
CHANGE IN NET POSITION	(17,530)	(20,580)	(12,199)	(48,361)	(47,107)		



CITY OF NORTH ST. PAUL, MINNESOTA
GENERAL FUND - RECREATION
EXPENDITURES - LINE ITEM DETAILS
2027 BUDGET

GENERAL LEDGER CODE		2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Full-Time Employees - Regular	1 41 4010	5,535	6,052	5,730	14,204	16,000
Deferred Compensation	1 41 4030	220	226	187	568	640
PERA Contribution	1 41 4031	415	424	423	1,065	1,200
FICA Contribution	1 41 4032	327	361	360	881	992
Medicare Contribution	1 41 4033	77	84	84	206	232
MN Paid Leave Contribution	1 41 4038	-	-	-	62	70
Health Insurance	1 41 4040	1,129	531	299	973	1,031
Worker's Compensation Insurance	1 41 4050	46	45	49	64	59
TOTAL PERSONNEL SERVICES		7,749	7,723	7,132	18,023	20,224
Operating Supplies	1 41 4120	9,635	822	4,490	3,000	-
City Mechanic Supplies	1 41 4208	49	-	94	130	150
TOTAL SUPPLIES		9,683	822	4,584	3,130	150
General Contract/Consulting Services	1 41 4300	-	11,531	-	26,000	26,000
Communications Devices	1 41 4320	97	14	-	725	250
Training & Travel	1 41 4370	-	37	-	-	-
Fiber Service (IS Allocation)	1 41 4540	-	68	75	75	75
Information Technology (IS Allocation)	1 41 4580	-	386	408	408	408
TOTAL CONTRACTUAL SERVICES		97	12,036	483	27,208	26,733
TOTAL CAPITAL		-	-	-	-	-
TOTAL TRANSFERS		-	-	-	-	-
TOTAL		17,530	20,580	12,199	48,361	47,107



STREET MAINTENANCE FUND

PERSONNEL SUMMARY

Regular Employment (FTE)					
Position Title	2023	2024	2025	2026	2027
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
2027 BUDGET

						Variance from 2026 Budget to	
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget	2027 Budget Increase (Decrease)	
REVENUES							
CHARGES FOR SERVICES	-	-	-	-	-	-	0%
AD VALOREM TAXES	-	190,965	835,477	889,807	1,063,288	173,481	19%
OTHER FINANCING SOURCES	59,903	2,466,684	-	-	-	-	0%
INTERGOVERNMENTAL	291,549	219,063	247,058	693,009	711,787	18,778	3%
OTHER	69,389	128,577	162,859	-	-	-	0%
OTHER TAXES	-	-	-	-	-	-	0%
PERMITS	-	-	-	-	-	-	0%
SPECIAL ASSESSMENTS	-	-	-	-	-	-	0%
FINES	-	-	-	-	-	-	0%
LICENSES	-	-	-	-	-	-	0%
TOTAL REVENUES	420,841	3,005,289	1,245,394	1,582,816	1,775,075	192,259	12%
EXPENDITURES							
PERSONNEL	-	-	-	-	-	-	0%
SUPPLIES	-	-	-	-	-	-	0%
CONTRACTURAL SERVICES	530,559	98,850	-	-	-	-	0%
CAPITAL	-	1,440,961	623,315	2,748,590	532,323	(2,216,267)	-81%
TRANSFERS	51,509	-	-	-	-	-	0%
TOTAL EXPENDITURES	582,068	1,539,811	623,315	2,748,590	532,323	(2,216,267)	-81%
CHANGE IN NET POSITION	(161,227)	1,465,478	622,079	(1,165,774)	1,242,752		



CITY OF NORTH ST. PAUL, MINNESOTA
STREET MAINTENANCE FUND
REVENUES - LINE ITEM DETAILS
2027 BUDGET

GENERAL LEDGER CODE				2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
TOTAL CHARGES FOR SERVICES				-	-	-	-	-
CURRENT PROPERTY TAX	11 R	3011		-	190,965	835,477	889,807	1,063,288
TOTAL AD VALOREM TAXES				-	190,965	835,477	889,807	1,063,288
TRANSFER FROM OTHER FUNDS	11 R	3992		59,903	2,466,684	-	-	-
TOTAL OTHER FINANCING SOURCES				59,903	2,466,684	-	-	-
STATE LGA	11 R	3523		144,176	54,816	54,816	54,884	54,884
STATE STREET MAINTENANCE	11 R	3525		147,373	159,650	177,955	159,177	177,955
STATE AID-CONSTRUCTION	11 R	3530		-	4,597	14,287	478,948	478,948
TOTAL INTERGOVERNMENTAL				291,549	219,063	247,058	693,009	711,787
MARKET VALUE ADJUSTMENT	11 R	3800		23,698	35,675	28,139	-	-
INVESTMENT INCOME	11 R	3801		45,691	92,902	134,721	-	-
TOTAL OTHER				69,389	128,577	162,859	-	-
TOTAL OTHER TAXES				-	-	-	-	-
TOTAL PERMITS				-	-	-	-	-
TOTAL SPECIAL ASSESSMENTS				-	-	-	-	-
TOTAL FINES				-	-	-	-	-
TOTAL LICENSES				-	-	-	-	-
TOTAL				420,841	3,005,289	1,245,394	1,582,816	1,775,075



CITY OF NORTH ST. PAUL, MINNESOTA
STREET MAINTENANCE FUND
EXPENDITURES - LINE ITEM DETAILS
2027 BUDGET

GENERAL LEDGER CODE				2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
TOTAL PERSONNEL SERVICES				-	-	-	-	-
TOTAL SUPPLIES				-	-	-	-	-
General Contract/Consulting Services	11 E	4300		530,559	98,850	-	-	-
TOTAL CONTRACTUAL SERVICES				530,559	98,850	-	-	-
Infrastructure Improvements	11 E	4725		-	1,440,961	623,315	2,748,590	532,323
TOTAL CAPITAL				-	1,440,961	623,315	2,748,590	532,323
Transfer to other Funds	11 E	4992		51,509	-	-	-	-
TOTAL TRANSFERS				51,509	-	-	-	-
TOTAL				582,068	1,539,811	623,315	2,748,590	532,323



PARK FUND

PERSONNEL SUMMARY

Regular Employment (FTE)					
Position Title	2023	2024	2025	2026	2027
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
2027 BUDGET

						Variance from 2026 Budget to	
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget	2027 Budget Increase (Decrease)	
REVENUES							
CHARGES FOR SERVICES	98,610	90,412	72,222	98,610	72,350	(26,260)	-27%
AD VALOREM TAXES	-	36,042	78,702	155,360	232,018	76,658	49%
OTHER FINANCING SOURCES	-	-	-	-	-	-	0%
INTERGOVERNMENTAL	100,000	257,343	100,000	100,000	100,000	-	0%
OTHER	32,417	43,930	37,980	8,875	3,800	(5,075)	-57%
OTHER TAXES	-	-	-	-	-	-	0%
PERMITS	-	-	-	-	-	-	0%
SPECIAL ASSESSMENTS	-	-	-	-	-	-	0%
FINES	-	-	-	-	-	-	0%
LICENSES	-	-	-	-	-	-	0%
TOTAL REVENUES	231,027	427,726	288,904	362,845	408,168	45,323	12%
EXPENDITURES							
PERSONNEL	-	-	-	-	-	-	0%
SUPPLIES	-	34	50	-	-	-	0%
CONTRACTURAL SERVICES	3,763	1,275	(400)	2,500	2,500	-	0%
CAPITAL	935	373,160	100,260	334,200	175,000	(159,200)	-48%
TRANSFERS	65,000	65,000	65,000	65,000	65,000	-	0%
TOTAL EXPENDITURES	69,699	439,469	164,910	401,700	242,500	(159,200)	-40%
CHANGE IN NET POSITION	161,328	(11,743)	123,994	(38,855)	165,668		



CITY OF NORTH ST. PAUL, MINNESOTA
PARK FUND
REVENUES - LINE ITEM DETAILS
2027 BUDGET

GENERAL LEDGER CODE				2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
CANOE RENTALS	63 R	3629		200	325	350	200	350
PARK RENTAL FEES	63 R	3630		86,760	90,087	71,872	86,760	72,000
BALL FIELD RENTAL	63 R	3653		11,650	-	-	11,650	-
TOTAL CHARGES FOR SERVICES				98,610	90,412	72,222	98,610	72,350
CURRENT PROPERTY TAX	63 R	3011		-	36,042	78,702	155,360	232,018
TOTAL AD VALOREM TAXES				-	36,042	78,702	155,360	232,018
TOTAL OTHER FINANCING SOURCES				-	-	-	-	-
STATE GRANTS	63 R	3522		-	157,343	-	-	-
STATE LGA	63 R	3523		100,000	100,000	100,000	100,000	100,000
TOTAL INTERGOVERNMENTAL				100,000	257,343	100,000	100,000	100,000
MARKET VALUE ADJUSTMENT	63 R	3800		8,130	6,739	5,951	-	-
INVESTMENT INCOME	63 R	3801		15,412	20,076	28,229	-	-
DONATIONS	63 R	3803		800	12,375	1,000	800	1,000
PARK ADVERTISING	63 R	3805		6,200	2,400	1,200	6,200	1,200
MISCELLANEOUS REVENUE (NT)	63 R	3899		1,875	2,340	1,600	1,875	1,600
TOTAL OTHER				32,417	43,930	37,980	8,875	3,800
TOTAL OTHER TAXES				-	-	-	-	-
TOTAL PERMITS				-	-	-	-	-
TOTAL SPECIAL ASSESSMENTS				-	-	-	-	-
TOTAL FINES				-	-	-	-	-
TOTAL LICENSES				-	-	-	-	-
TOTAL				231,027	427,726	288,904	362,845	408,168



CITY OF NORTH ST. PAUL, MINNESOTA
PARK FUND
EXPENDITURES - LINE ITEM DETAILS
2027 BUDGET

GENERAL LEDGER CODE				2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
TOTAL PERSONNEL SERVICES				-	-	-	-	-
Operating Supplies	63 E	4120		-	34	50	-	-
TOTAL SUPPLIES				-	34	50	-	-
General Contract/Consulting Services	63 E	4300		3,511	1,275	(400)	2,500	2,500
Advertising & Legal Notices	63 E	4390		208	-	-	-	-
Miscellaneous	63 E	4630		44	-	-	-	-
TOTAL CONTRACTUAL SERVICES				3,763	1,275	(400)	2,500	2,500
Improvements Other Than Buildings	63 E	4750		935	373,160	100,260	334,200	175,000
Loss/Disposal/Abandonment	63 E	4799		-	-	-	-	-
TOTAL CAPITAL				935	373,160	100,260	334,200	175,000
Transfer to other Funds	63 E	4992		65,000	65,000	65,000	65,000	65,000
TOTAL TRANSFERS				65,000	65,000	65,000	65,000	65,000
TOTAL				69,699	439,469	164,910	401,700	242,500



ASSET PRESERVATION FUND

PERSONNEL SUMMARY

Regular Employment (FTE)					
Position Title	2023	2024	2025	2026	2027
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
 2027 BUDGET

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget	Variance from 2026 Budget to 2027 Budget Increase (Decrease)	
REVENUES							
CHARGES FOR SERVICES	-	-	-	-	-	-	0%
AD VALOREM TAXES	-	29,489	171,689	390,165	532,365	142,200	36%
OTHER FINANCING SOURCES	-	-	-	-	-	-	0%
INTERGOVERNMENTAL	-	-	-	-	-	-	0%
OTHER	57,769	71,172	71,429	-	-	-	0%
OTHER TAXES	-	-	-	-	-	-	0%
PERMITS	-	-	-	-	-	-	0%
SPECIAL ASSESSMENTS	-	-	-	-	-	-	0%
FINES	-	-	-	-	-	-	0%
LICENSES	-	-	-	-	-	-	0%
TOTAL REVENUES	57,769	100,661	243,118	390,165	532,365	142,200	36%
EXPENDITURES							
PERSONNEL	-	-	-	-	-	-	0%
SUPPLIES	-	-	-	-	-	-	0%
CONTRACTURAL SERVICES	-	-	-	-	-	-	0%
CAPITAL	-	-	155,662	1,848,476	118,090	(1,730,386)	-94%
TRANSFERS	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	-	-	155,662	1,848,476	118,090	(1,730,386)	-94%
CHANGE IN NET POSITION	57,769	100,661	87,456	(1,458,311)	414,275		



CITY OF NORTH ST. PAUL, MINNESOTA
 ASSET PRESERVATION FUND
 REVENUES - LINE ITEM DETAILS
 2027 BUDGET

GENERAL LEDGER CODE				2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
TOTAL CHARGES FOR SERVICES				-	-	-	-	-
CURRENT PROPERTY TAX	10 R	3011		-	29,489	171,689	390,165	532,365
TOTAL AD VALOREM TAXES				-	29,489	171,689	390,165	532,365
TOTAL OTHER FINANCING SOURCES				-	-	-	-	-
TOTAL INTERGOVERNMENTAL				-	-	-	-	-
MARKET VALUE ADJUSTMENT	10 R	3800		19,541	18,879	12,967	-	-
INVESTMENT INCOME	10 R	3801		38,229	52,293	58,462	-	-
TOTAL OTHER				57,769	71,172	71,429	-	-
TOTAL OTHER TAXES				-	-	-	-	-
TOTAL PERMITS				-	-	-	-	-
TOTAL SPECIAL ASSESSMENTS				-	-	-	-	-
TOTAL FINES				-	-	-	-	-
TOTAL LICENSES				-	-	-	-	-
TOTAL				57,769	100,661	243,118	390,165	532,365



CITY OF NORTH ST. PAUL, MINNESOTA
ASSET PRESERVATION FUND
EXPENDITURES - LINE ITEM DETAILS
2027 BUDGET

GENERAL LEDGER CODE				2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
TOTAL PERSONNEL SERVICES				-	-	-	-	-
TOTAL SUPPLIES				-	-	-	-	-
TOTAL CONTRACTUAL SERVICES				-	-	-	-	-
Buildings & Structures	10 E	4740		-	-	155,662	1,848,476	118,090
TOTAL CAPITAL				-	-	155,662	1,848,476	118,090
TOTAL TRANSFERS				-	-	-	-	-
TOTAL				-	-	155,662	1,848,476	118,090



HOUSING & REDEVELOPMENT AUTHORITY

PERSONNEL SUMMARY

Regular Employment (FTE)					
Position Title	2023	224	2025	2026	2027
City Manager	0.10	0.10	0.10	0.10	0.10
Community Development Director	0.20	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	0.50	0.50	0.50	0.50	0.50
Inc/(Dec) From Previous Year		-	-	-	-



CITY OF NORTH ST. PAUL, MINNESOTA
HOUSING AND REDEVELOPMENT AUTHORITY
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
2027 BUDGET

						Variance from 2026 Budget to	
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget	2027 Budget Increase (Decrease)	
REVENUES							
CHARGES FOR SERVICES	-	-	-	-	-	-	0%
AD VALOREM TAXES	3,588	10,659	10,600	11,000	11,000	-	0%
OTHER FINANCING SOURCES	-	-	-	-	-	-	0%
INTERGOVERNMENTAL	-	84,570	200,343	-	-	-	0%
OTHER	15,037	4,871	168,370	452,500	450,000	(2,500)	-1%
OTHER TAXES	-	-	-	-	-	-	0%
PERMITS	-	-	-	-	-	-	0%
SPECIAL ASSESSMENTS	-	-	-	-	-	-	0%
FINES	-	-	-	-	-	-	0%
LICENSES	-	-	-	-	-	-	0%
TOTAL REVENUES	18,624	100,101	379,313	463,500	461,000	(2,500)	-1%
EXPENDITURES							
PERSONNEL	65,971	67,941	69,470	80,308	87,952	7,644	10%
SUPPLIES	-	-	-	-	-	-	0%
CONTRACTURAL SERVICES	12,383	11,796	9,982	19,900	19,750	(150)	-1%
CAPITAL	330,151	-	366,462	450,000	450,000	-	0%
TRANSFERS	20,000	20,000	20,000	20,000	20,000	-	0%
TOTAL EXPENDITURES	428,505	99,737	465,914	570,208	577,702	7,494	1%
CHANGE IN NET POSITION	(409,880)	363	(86,602)	(106,708)	(116,702)		



CITY OF NORTH ST. PAUL, MINNESOTA
HOUSING AND REDEVELOPMENT AUTHORITY
REVENUES - LINE ITEM DETAILS
2027 BUDGET

GENERAL LEDGER CODE				2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
TOTAL CHARGES FOR SERVICES				-	-	-	-	-
CURRENT PROPERTY TAX	101 R	3011		3,786	9,923	10,911	11,000	11,000
DELINQUENT PROPERTY TAX	101 R	3012		(188)	744	(270)	-	-
PENALTY & INTEREST	101 R	3013		(10)	(8)	(41)	-	-
TOTAL AD VALOREM TAXES				3,588	10,659	10,600	11,000	11,000
TOTAL OTHER FINANCING SOURCES				-	-	-	-	-
STATE LOCAL AFFORD HOUSE AID	101 R	3526		-	84,570	200,343	-	-
TOTAL INTERGOVERNMENTAL				-	84,570	200,343	-	-
MARKET VALUE ADJUSTMENT	101 R	3800		2,731	2,702	5,751	-	-
INVESTMENT INCOME	101 R	3801		5,838	16,039	30,943	2,500	-
SALE OF GOODS & PROPERTY	101 R	3804		-	(20,241)	126,055	450,000	450,000
REFUNDS & REIMBURSEMENTS	101 R	3865		6,468	6,372	5,621	-	-
TOTAL OTHER				15,037	4,871	168,370	452,500	450,000
TOTAL OTHER TAXES				-	-	-	-	-
TOTAL PERMITS				-	-	-	-	-
TOTAL SPECIAL ASSESSMENTS				-	-	-	-	-
TOTAL FINES				-	-	-	-	-
TOTAL LICENSES				-	-	-	-	-
TOTAL				18,624	100,101	379,313	463,500	461,000



CITY OF NORTH ST. PAUL, MINNESOTA
HOUSING AND REDEVELOPMENT AUTHORITY
EXPENDITURES - LINE ITEM DETAILS
2027 BUDGET

GENERAL LEDGER CODE				2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Full-Time Employees - Regular	101	0	4010	49,844	53,541	55,307	62,986	69,206
Full-Time Employees - Overtime	101	0	4011	68	-	-	-	-
Deferred Compensation	101	0	4030	1,399	1,427	1,482	2,393	2,593
PERA Contribution	101	0	4031	3,738	3,933	4,140	4,724	5,190
FICA Contribution	101	0	4032	3,145	3,294	3,476	3,905	4,291
Medicare Contribution	101	0	4033	737	771	821	913	1,003
MN Paid Leave Contribution	101	0	4038	-	-	-	277	305
Health Insurance	101	0	4040	6,643	4,576	3,839	4,827	5,107
Worker's Compensation Insurance	101	0	4050	397	400	405	283	257
TOTAL PERSONNEL SERVICES				65,971	67,941	69,470	80,308	87,952
TOTAL SUPPLIES				-	-	-	-	-
General Contract/Consulting Services	101	0	4300	3,833	1,918	801	5,000	5,000
Legal Services	101	0	4302	-	1,184	-	5,150	5,000
General Liability Insurance	101	0	4400	1,278	1,406	1,600	1,600	1,600
Property Insurance	101	0	4410	4,793	5,272	5,150	5,150	5,150
Utilities	101	0	4500	2,479	2,016	2,431	3,000	3,000
TOTAL CONTRACTUAL SERVICES				12,383	11,796	9,982	19,900	19,750
Land	101	0	4730	330,151	-	366,462	450,000	450,000
TOTAL CAPITAL				330,151	-	366,462	450,000	450,000
Transfer to other Funds	101	0	4992	20,000	20,000	20,000	20,000	20,000
TOTAL TRANSFERS				20,000	20,000	20,000	20,000	20,000
TOTAL				428,505	99,737	465,914	570,208	577,702



ECONOMIC DEVELOPMENT AUTHORITY

PERSONNEL SUMMARY

Regular Employment (FTE)					
Position Title	2023	224	2025	2026	2027
City Manager	0.10	0.10	0.10	0.10	0.10
Community Development Director	0.50	0.50	0.40	0.30	0.20
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	0.90	0.90	0.80	0.70	0.60
Inc/(Dec) From Previous Year		-	(0.10)	(0.10)	(0.10)



CITY OF NORTH ST. PAUL, MINNESOTA
ECONOMIC DEVELOPMENT AUTHORITY
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
2027 BUDGET

					2027 Proposed	Variance from 2026 Budget to	
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Budget	2027 Budget Increase (Decrease)	
REVENUES							
CHARGES FOR SERVICES	-	-	-	-	-	-	0%
AD VALOREM TAXES	196,473	200,907	198,768	200,907	160,907	(40,000)	-20%
OTHER FINANCING SOURCES	-	-	-	-	-	-	0%
INTERGOVERNMENTAL	-	-	-	-	-	-	0%
OTHER	19,880	20,281	23,969	2,000	-	(2,000)	-100%
OTHER TAXES	-	-	-	-	-	-	0%
PERMITS	-	-	-	-	-	-	0%
SPECIAL ASSESSMENTS	-	-	-	-	-	-	0%
FINES	-	-	-	-	-	-	0%
LICENSES	-	-	-	-	-	-	0%
TOTAL REVENUES	216,353	221,188	222,736	202,907	160,907	(42,000)	-21%
EXPENDITURES							
PERSONNEL	125,037	127,564	115,257	113,761	103,858	(9,903)	-9%
SUPPLIES	51	-	-	100	100	-	0%
CONTRACTURAL SERVICES	8,898	2,615	2,608	125,783	105,400	(20,383)	-16%
CAPITAL	-	-	-	-	-	-	0%
TRANSFERS	10,000	10,000	10,000	10,000	10,000	-	0%
TOTAL EXPENDITURES	143,986	140,179	127,865	249,644	219,358	(30,286)	-12%
CHANGE IN NET POSITION	72,367	81,009	94,871	(46,737)	(58,451)		



CITY OF NORTH ST. PAUL, MINNESOTA
ECONOMIC DEVELOPMENT AUTHORITY
REVENUES - LINE ITEM DETAILS
2027 BUDGET

GENERAL LEDGER CODE				2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
TOTAL CHARGES FOR SERVICES				-	-	-	-	-
CURRENT PROPERTY TAX	102 R	3011		196,473	200,907	198,768	200,907	160,907
TOTAL AD VALOREM TAXES				196,473	200,907	198,768	200,907	160,907
TOTAL OTHER FINANCING SOURCES				-	-	-	-	-
TOTAL INTERGOVERNMENTAL				-	-	-	-	-
MARKET VALUE ADJUSTMENT	102 R	3800		5,247	5,605	4,082	-	-
INVESTMENT INCOME	102 R	3801		9,777	14,641	19,886	2,000	-
REFUNDS & REIMBURSEMENTS	102 R	3865		4,856	36	-	-	-
TOTAL OTHER				19,880	20,281	23,969	2,000	-
TOTAL OTHER TAXES				-	-	-	-	-
TOTAL PERMITS				-	-	-	-	-
TOTAL SPECIAL ASSESSMENTS				-	-	-	-	-
TOTAL FINES				-	-	-	-	-
TOTAL LICENSES				-	-	-	-	-
TOTAL				216,353	221,188	222,736	202,907	160,907



CITY OF NORTH ST. PAUL, MINNESOTA
ECONOMIC DEVELOPMENT AUTHORITY
EXPENDITURES - LINE ITEM DETAILS
2027 BUDGET

GENERAL LEDGER CODE				2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Full-Time Employees - Regular	102	0	4010	92,782	100,382	91,925	89,362	81,743
Full-Time Employees - Overtime	102	0	4011	43	132	148	-	-
Deferred Compensation	102	0	4030	2,978	3,042	2,491	3,221	2,853
PERA Contribution	102	0	4031	6,962	7,190	6,885	6,702	6,131
FICA Contribution	102	0	4032	5,712	6,096	5,795	5,540	5,068
Medicare Contribution	102	0	4033	1,336	1,425	1,363	1,296	1,185
MN Paid Leave Contribution	102	0	4038	-	-	-	393	360
Health Insurance	102	0	4040	14,480	8,548	5,974	6,845	6,215
Worker's Compensation Insurance	102	0	4050	744	749	675	402	303
TOTAL PERSONNEL SERVICES				125,037	127,564	115,257	113,761	103,858
Office Supplies	102	0	4110	51	-	-	100	100
TOTAL SUPPLIES				51	-	-	100	100
General Contract/Consulting Services	102	0	4300	6,016	-	-	120,383	100,000
Legal Services	102	0	4302	1,748	-	-	4,000	4,000
Communications Devices	102	0	4320	-	140	-	-	-
General Liability Insurance	102	0	4400	1,134	2,475	2,608	1,400	1,400
TOTAL CONTRACTUAL SERVICES				8,898	2,615	2,608	125,783	105,400
TOTAL CAPITAL				-	-	-	-	-
Transfer to other Funds	102	0	4992	10,000	10,000	10,000	10,000	10,000
TOTAL TRANSFERS				10,000	10,000	10,000	10,000	10,000
TOTAL				143,986	140,179	127,865	249,644	219,358