



# BUDGET WORKSHOP

## SEPTEMBER 12, 2022

Tax Levy Supported Funds including  
General Fund, Port Authority, and Debt  
Service.



## **BACKGROUND**

The purpose of this workshop is to review, present, and discuss the recommended budget for property tax supported funds, such as the General, Debt Service, and Port Authority General Fund.

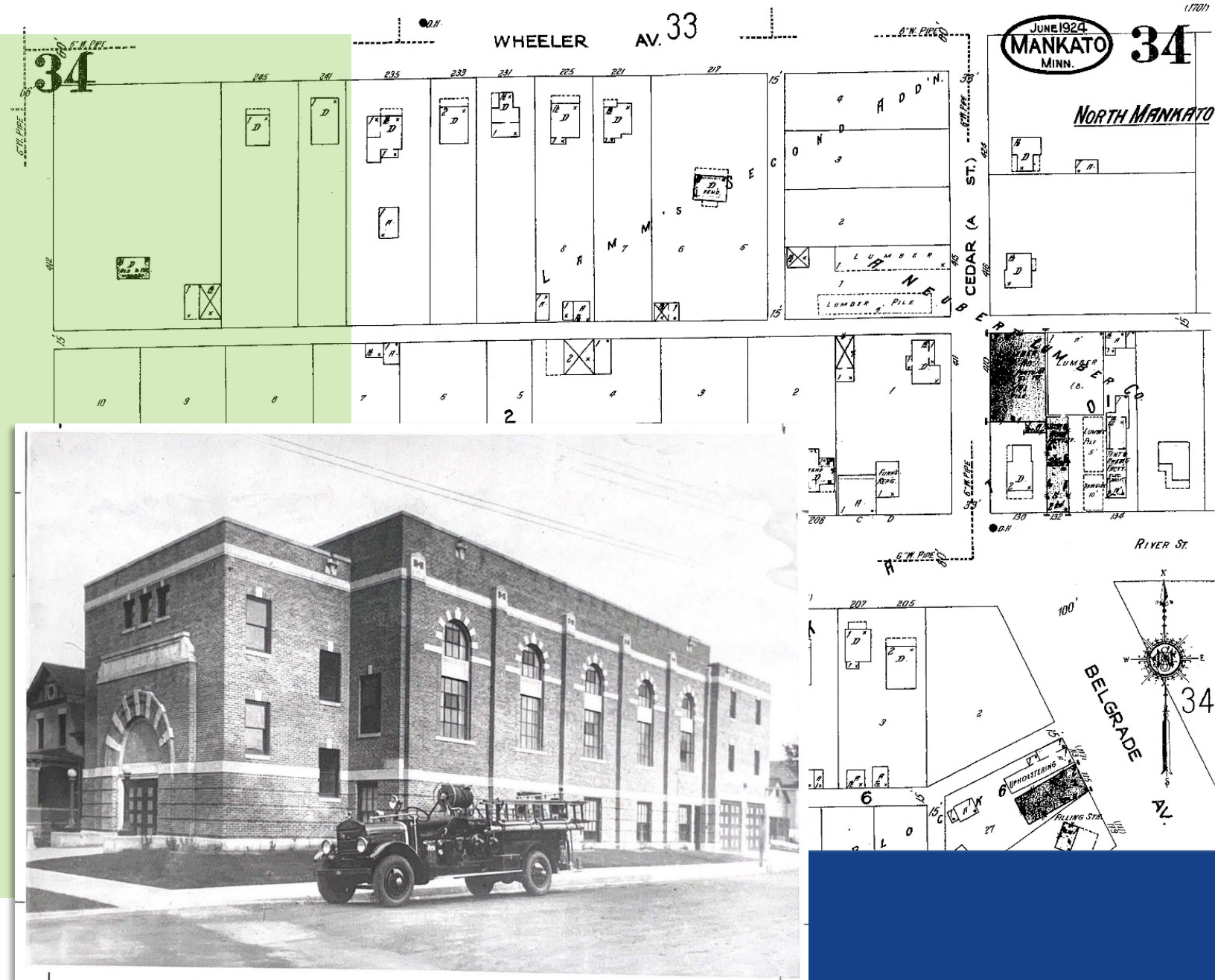
CITY OF NORTH MANKATO																					
TAXABLE MARKET VALUE, TAX CAPACITY, PROPERTY TAX LEVY AND TAX RATE																					
Tax Payable Year (1)	Est. Market Value	Taxable Market Value	Change in TMV	% Change in TMV	Tax Increment Tax Capacity	Total Tax Capacity	Change in Tax Capacity	General Fund Levy	Library Levy	Bookmobile Levy	Comm. Dev. Levy	Parkland Levy	Flood Control Levy	Contingency Levy	Port Authority Levy	Fireman's Relief Levy	Debt Service Levy	Abatement Levy	Total Levy	Percent Levy Increase	Tax Rate
2006	834,232,100	832,560,000			178,192	9,514,672	3.0%	2,203,795	305,620	-	-	78,500	6,000	25,000	45,000	12,489	1,248,015	-	3,924,419	0.00%	41.246%
2007	857,502,300	856,965,300	24,405,300	2.93%	192,264	9,750,656	2.5%	2,486,493	325,565	-	-	78,500	6,000	25,000	45,000	12,577	1,239,615	-	4,218,750	7.50%	43.267%
2008	917,161,600	914,595,000	57,629,700	6.72%	198,385	10,344,239	6.1%	2,714,951	372,830	-	-	78,500	6,000	35,000	65,000	12,817	1,318,471	-	4,603,569	9.12%	44.503%
2009	945,061,500	926,820,100	12,225,100	1.34%	182,268	10,484,247	1.4%	2,780,856	367,080	10,500	-	8,500	6,000	55,000	65,000	12,935	1,368,208	-	4,674,079	1.53%	44.581%
2010	935,435,600	929,989,400	3,169,300	0.34%	189,067	10,551,259	0.6%	2,753,574	436,745	12,045	-	8,500	6,000	55,000	65,000	13,303	1,463,987	-	4,814,154	3.00%	45.626%
2011	915,774,000	915,046,500	(14,942,900)	-1.61%	80,835	10,598,032	0.4%	2,656,357	436,745	12,045	15,978	8,500	6,000	55,000	65,000	32,686	1,525,843	-	4,814,154	0.00%	45.425%
2012	950,583,400	870,672,800	(44,373,700)	-4.85%	52,436	10,177,574	-4.0%	3,103,154	419,405	39,831	15,978	-	6,000	50,000	65,000	22,740	1,430,015	-	5,152,123	7.02%	50.598%
2013	925,270,700	847,806,500	(22,866,300)	-2.63%	242,538	9,861,666	-3.1%	3,195,028	444,353	42,109	3,282	-	12,000	55,005	74,479	33,856	1,523,672	-	5,383,784	4.50%	54.566%
2014	933,833,600	856,917,400	9,110,900	1.07%	240,045	9,963,464	1.0%	3,778,784	-	-	-	-	-	-	75,000	-	1,530,000	-	5,383,784	0.00%	54.009%
2015	983,644,400	898,894,600	41,977,200	4.90%	255,229	10,432,202	4.7%	3,991,414	-	-	-	-	-	-	75,000	-	1,441,457	88,543	5,596,414	3.949%	53.620%
2016	1,013,909,400	919,768,100	20,873,500	2.32%	257,824	11,062,061	6.0%	4,177,929	-	-	-	-	-	-	75,000	-	1,430,128	111,347	5,794,404	3.538%	53.606%
2017	1,046,173,100	975,204,800	55,436,700	6.03%	314,983	11,255,834	1.8%	4,282,256	-	-	-	-	-	-	75,000	-	1,440,953	112,083	5,910,292	2.000%	52.485%
2018	1,110,030,400	1,041,251,400	66,046,600	6.77%	313,969	12,373,308	9.9%	4,621,889	-	-	-	-	-	-	75,000	-	1,370,848	221,014	6,288,751	6.403%	52.124%
2019	1,211,310,500	1,134,510,200	93,258,800	8.96%	319,666	13,432,345	8.6%	5,040,048	-	-	-	-	-	-	75,000	-	1,375,458	193,332	6,683,838	6.282%	50.950%
2020	1,248,907,400	1,183,925,900	49,415,700	4.36%	362,059	14,035,775	4.5%	5,119,393							75,000		1,143,970	456,196	6,794,559	1.657%	49.668%
2021	1,306,717,000	1,244,312,100	60,386,200	5.10%	464,654	14,760,762	5.2%	5,218,162							75,000		1,213,070	477,096	6,983,328	2.778%	48.827%
2022	1,369,332,200	1,284,577,400	40,265,300	3.24%	392,673	15,277,920	3.5%	5,300,575							75,000		1,346,736	400,684	7,122,995	2.0%	47.833%
2023 Est.	1,595,895,400	1,484,186,195	199,608,795	16.04%	408,476	17,805,732	16.5%	5,724,621	-	-	-	-	-	-	75,000	-	1,400,405	469,334	7,669,360	7.7%	44.084%

CITY OF NORTH MANKATO AVERAGES FOR TAXABLE MARKET VALUE, TAX CAPACITY, PROPERTY TAX LEVY AND TAX RATE										
Yearly Basis	Est. Market Value	Taxable Market Value	Change in TMV	% Change in TMV	Tax Increment Tax Capacity	Total Tax Capacity	Change in Tax Capacity	Total Levy	Percent Levy Increase	Tax Rate
2023 Est.	1,595,895,400	1,484,186,195	199,608,795	16.04%	408,476	17,805,732	16.5%	7,669,360	7.7%	44.084%
3 Year Avg.	1,423,981,533	1,337,691,898	100,086,765	8.13%	421,934	15,948,138	8.4%	7,258,561	4.15%	46.91%
5 Year Avg.	1,346,432,500	1,266,302,359	88,586,959	7.54%	389,506	15,062,507	7.65%	7,050,816	4.08%	48.27%
10 Year Avg.	1,181,975,340	1,102,354,809	63,637,969	5.88%	332,958	13,039,940	6.17%	6,422,773	3.63%	50.72%
10 Year High	1,595,895,400 (2023)	1,484,186,195 (2023)	199,608,795 (2023)	16.04% (2023)	464,654 (2021)	17,805,732 (2023)	16.5% (2023)	7,669,360 (2023)	7.67% (2023)	54.57% (2013)
10 Year Low	933,833,600 (2014)	856,917,400 (2014)	9,110,900 (2014)	1.07% (2014)	240,045 (2014)	9,963,464 (2014)	1.0% (2014)	5,383,784 (2013)	0.00% (2014)	44.084% (2023)

# BUDGET CALENDAR

May	Finance Director distributes SWOT analyses to Department Heads to complete
June	City Administrator sets expectations for budget requests. The finance Director distributes budget calendars, budget worksheets, and capital improvement worksheets to all Department Heads.
July 15th	Department Heads submit budget and capital improvement requests.
July 6-20	CAFR presented to Council. Finance Director assembles preliminary City budget.
End of July	Finance Director presents preliminary City budget to City Administrator
August 29th (12:00 p.m.)	Council Budget Workshop #1 - Tax history & distribution background, Relevant Strategic plans, Proposed Tax Levy guidance
<b>September 12th (12:00 p.m.)</b>	<b>Council Budget Workshop #2 - Present Tax Levy supported funds (Gen. Fund, Debt Service Fund, Port Authority Gen. Fund)</b>
September 19th (7:00 p.m.)	Council Budget Workshop #3 - At the regular business meeting, the City Council adopts the proposed property tax levy and announces the time and place of a future city council meeting at which the budget and levy will be discussed, and public input allowed, prior to final budget and levy determination.
September 26th (12:00 p.m.)	Council Budget Workshop #4 - Present Utility funds (Water, Sewer, Solid Waste, Recycling, Stormwater)
September 30th	Deadline for City to adopt the proposed budget by resolution and certify to the county auditor the proposed property tax levy for taxes payable in the following year. (Will already be completed if Council adopts on Sept. 21st)
October 24th, (12:00 p.m.)	Council Budget Workshop #5 - Present economic development & Recreation Funds (TIF, Joint Economic Development, Caswell Sports, Caswell North, Spring Lake Park Swim Facility, Library Endowment)
October 24th (12:00 p.m.)	Council Budget Workshop #6 - Present 5-year Capital Improvement Plan & Capital Facilities/Equipment Replacement Fund)
November 11 - 24	Period for county auditors to prepare and county treasurers to mail parcel specific notices of proposed tax levies to taxpayers.
November 30th	Staff publishes notice for December 7th "Truth in Taxation" hearing as required by state statute
December 5th	Council Action #7 - At a regular business meeting, the City Council holds required Public Hearing for the 2022 Budget and 2022-2026 Capital Improvement Plan (1st hearing).
December 19th	City Council holds Public Hearing (continuation hearing, if necessary).
December 19th	Council Action #8 - At a regular business meeting, the City Council adopts the 2022 Budget and Tax Levy and 2022-2026 Capital Improvement Plan.

# CITY STRUCTURE



The City of North Mankato was incorporated in 1898. North Mankato is a Statutory City operating under a form of government consisting of an elected mayor and four council members.

The City Council appoints a City Administrator to carry out the policies set by the City Council. The City Administrator is also responsible for preparing and presenting a balanced budget to the City Council for consideration. The Administrator oversees the day to day operations of city government.

Each department is managed by a department director or manager, who reports to the City Administrator. The City Council is responsible for reviewing and approving the City's budget, along with determining the City's tax rate. The mayor is recognized as the political head of the City of North Mankato but is a member of the City Council and does not have the power to veto legislative actions.

# BUDGET PROCESS

Setting goals and objectives for the City of North Mankato is one of the most important responsibilities the Mayor and City Council have. These priorities are articulated and discussed through several different means: Citywide strategic planning, department goals and objectives, the annual budget process, and performance measures reported monthly to the City Council and City Administrator.

The diagram below illustrates the linkages among these key city processes. By fully integrating strategic and department planning, budgeting, and performance measurement, North Mankato can change the way it plans for the future to ensure its efforts and resources are aligned with City values and goals.





## Citywide Strategic Planning Process

Strategic planning is a process in which an organization sets its long-term future direction. It is a tool for assessing its current and future environment and for ensuring the organizations' energies are focused toward achieving strategic goals.

In September 2020, the Mayor and the City Council conducted a midpoint strategic planning session on their Goals and Expectations for the next two years. This strategic plan serves as a guide by which all other policy decisions should be assessed. As elected officials and department heads make decisions throughout the year, they should be asking: "Does this support the City's strategic plan?"

## Department Business Planning

The development of the strategic plan is intended to provide clear direction for departments' planning efforts. Through the strategic planning process, departments have been given direction as to City priorities and their projected level of resources over the next several years, and now can structure their department plans accordingly. A department's plan will articulate the alignment of its services with the strategic plan.

Department planning is a process that provides both strategic and tactical direction to City departments. A department plan is a mid-range plan (5-year planning horizon) that aligns department services with City strategic goals. A department plan addresses what the department does, what it is trying to achieve, who its customers are, how it will utilize its resources to achieve its goals, and how it will know when it has been successful.

Department Planning is one of the key City processes intended to ensure the alignment of City efforts with its priorities. A well-developed, focused department plan has the potential to assist departments in:

Focusing their efforts on core mission and services and alignment with City Goals.

- Managing their resources.
- Measuring their results.
- Improving how departments convey what they do, what they accomplish, and what their business strategies are.

## Annual Budget Process

After the strategic planning process, departments develop their projected level of financial resources needed to meet their department plans in accordance with the strategic plan. Resource allocations will flow from the department plans - departments' annual budgets will then flow from their longer-term financial plans. The Mayor and City Council will articulate their priorities for the upcoming year by allocating City financial resources based on the input of the department head's recommendations and available resources to meet the goals of the strategic plan. The resource allocation may be adjusted based on the final audited financial statements. As North Mankato moves toward better integration of its key City processes, the annual budget process should become more straightforward

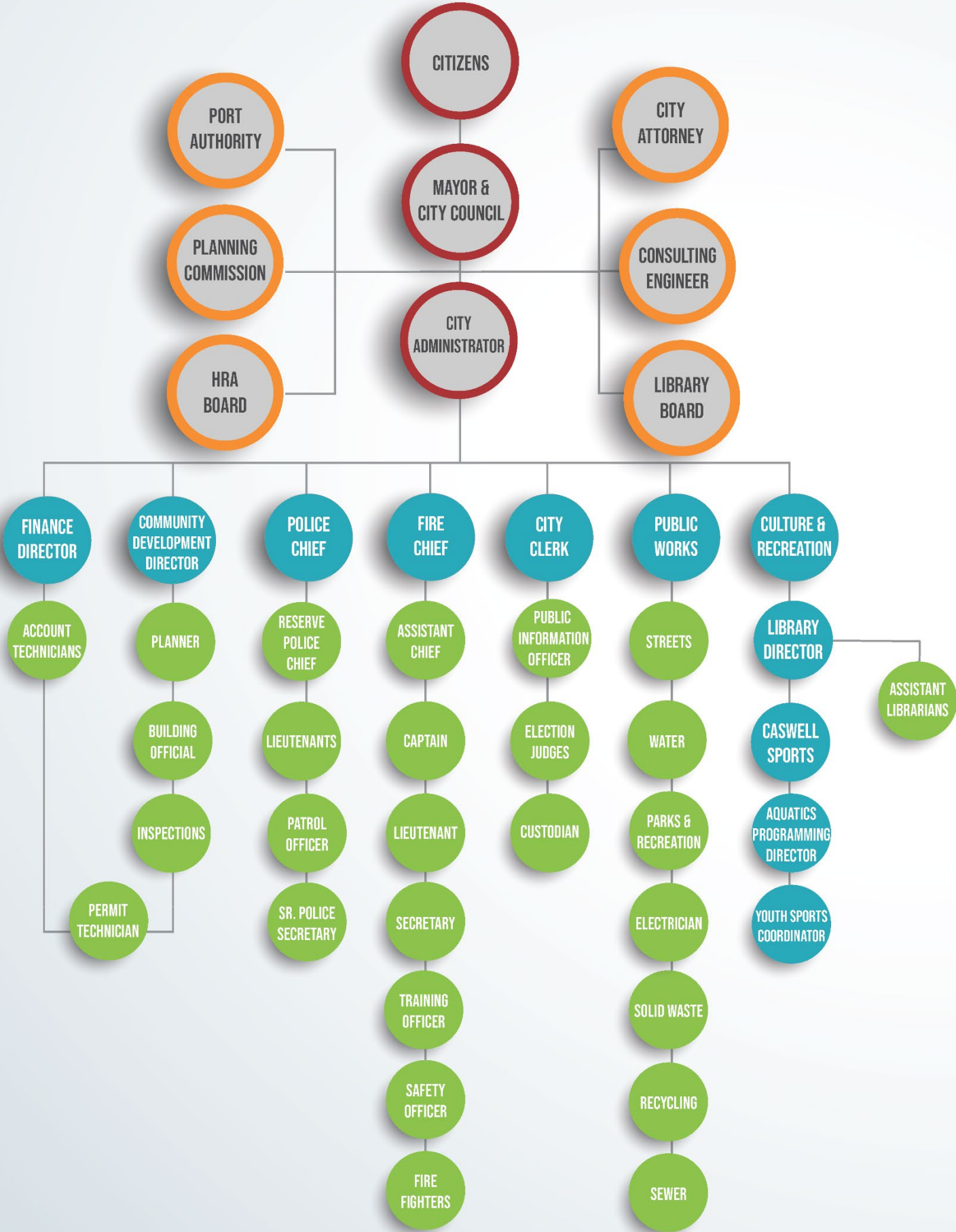
## Performance Measurement

Performance Measurement is how we know when we have done the right things to achieve our goals and how we know when we have done those things right. A successful performance measurement system can lead to the continuous improvement of program performance, improved customer service, strengthened accountability, and empowered employees. Performance measurement has played a significant role in the development of the budget. The format of the department narratives in the budget highlights departments' performance measurement information, including key outcome/quality of life measures. All departments have made concerted efforts to further develop and improve their performance measures as part of this process. As departments update their business plans in future years, they will have the opportunity to strengthen their performance data. By including performance data in the budget process, the City stands to improve its budget discussions significantly. Performance measures can assist in keeping budget discussions focused on expected outcomes, allowing for greater creativity in how those outcomes are achieved. Finally, performance measures can give both the policymakers and department management the language they need to discuss what resources are needed and why.



# CITY OF NORTH MANKATO

## ORGANIZATION CHART

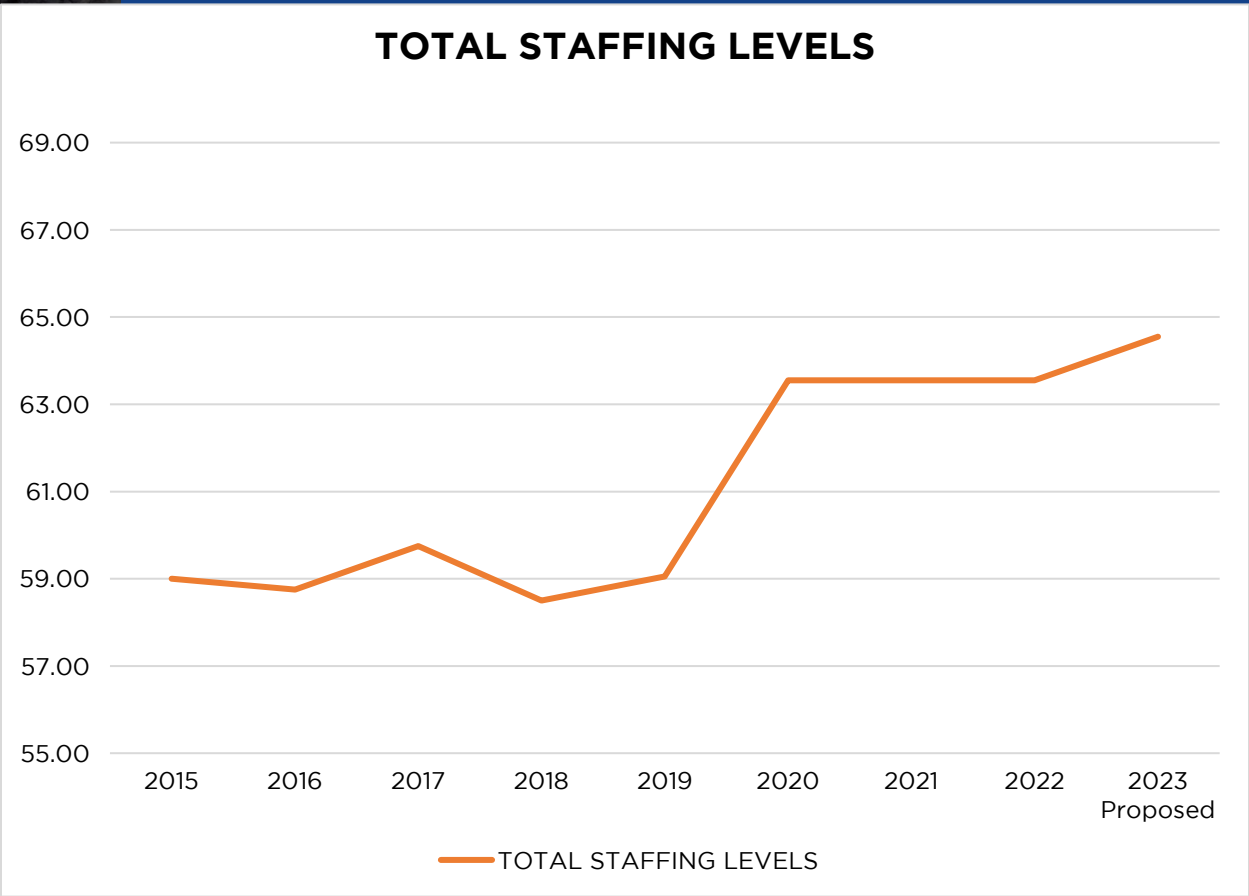


# CITY STAFFING HISTORY

The skills and abilities necessary to provide excellent service require a breadth of talents. From certified law enforcement personnel to licensed water treatment managers, from foresters and librarians to planners, equipment operators, and election officials. From volunteer firefighters to pool operators and lifeguards, the City is staffed with incredibly passionate, talented, and dedicated individuals. These public servants dedicate their careers to protecting the lives and properties of individuals while creating the best quality of life to residents. Their actions are directly aligned with citizens' desires for their community. Representing over half of the City budget, our investment in personnel cannot be separated from the achievement of our priorities desire to achieve success through the lofty goals set by citizens, departments, and administration at all levels.



TOTAL STAFFING LEVELS





# STAFFING SUMMARY BY DEPT.

General Government	2020	2021	2022	2023 Proposed
City Administrator	0.5	0.5	0.5	0.5
City Clerk	1	1	1	1
Finance Director	0.5	0.5	0.5	0.5
Senior Account Clerk	0.5	0.5	0.5	0.5
Part-time Account Clerk/Planning Intern	0.25	0.25	0.25	0.25
Public Information Officer	1	1	1	1
Custodian	1	1	1	1
<b>General Government Total</b>	<b>4.75</b>	<b>4.75</b>	<b>4.75</b>	<b>4.75</b>
Police	2020	2021	2022	2023 Proposed
Police Chief	1	1	1	1
Police Lieutenant	3	3	3	3
Senior Patrol Officer	3	3	4	3
1st. Class	3	3	3	3
2nd. Class	2	2	3	2
3rd. Class	2	2	0	2
Probationary	0	0	0	1
Detective	1	1	1	1
Part-time Police Secretary	0.5	0.5	0.5	0.5
Police Secretary	1	1	1	1
<b>Police Total</b>	<b>16.50</b>	<b>16.50</b>	<b>16.50</b>	<b>17.50</b>
Street	2020	2021	2022	2023 Proposed
Public Works Director	0.33	0.33	0.33	0.33
Street Foreman	1	1	1	1
Street Maint. III	4	4	4	4
Street Maint. II	2	2	2	2
Street Maint. I	0.5	0.5	0.5	0.5
<b>Street Total</b>	<b>7.83</b>	<b>7.83</b>	<b>7.83</b>	<b>7.83</b>
Park	2020	2021	2022	2023 Proposed
Park Foreman	1	1	1	1
Park Maint. II	0.5	0.5	0.5	0.5
Park Maint. I	1.8	1.8	1.8	1.8
Youth Sports Coordinator	1	1	1	1
Aquatics & Recreation Coordinator	1	1	1	1
Caswell Maint.	0.5	0.5	0.5	0.5
Caswell Park Coordinator	1	1	1	1
<b>Park Total</b>	<b>6.80</b>	<b>6.80</b>	<b>6.80</b>	<b>6.80</b>
Shop	2020	2021	2022	2023 Proposed
Mechanic	2	2	2	2
<b>Shop Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
Library	2020	2021	2022	2023 Proposed
Library Director	1	1	1	1
Assistant Librarian	3	3	3	3
Bookmobile	1	1	1	1
Part-time Assistant Librarian	1	1	1	1
<b>Library Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
Community Development	2020	2021	2022	2023 Proposed
Community Development Director	1	1	1	1
Planner	1	1	1	1
Senior Records Clerk/Permit Clerk	1	1	0	0
Records Clerk/Permit Clerk	0	0	1	1
Building Official	1	1	1	1
Building Inspector	1	1	1	1
<b>Community Development Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>GENERAL FUND TOTAL</b>	<b>48.88</b>	<b>48.88</b>	<b>48.88</b>	<b>49.88</b>

Water Utility	2020	2021	2022	2023 Proposed
City Administrator	0.25	0.25	0.25	0.25
Public Works Director	0.33	0.33	0.33	0.33
Finance Director	0.25	0.25	0.25	0.25
Account Clerk	1.25	1.25	1.25	1.25
Water Superintendent/Interim Parks Operations Manager	1	1	1	1
Water Foreman	1	1	1	1
Water Serviceman III / Electrician	0.5	0.5	0.5	0.5
Water Serviceman II	0	0	0	0
Water Serviceman I	2	2	2	2
<b>Water Utility Total</b>	<b>6.58</b>	<b>6.58</b>	<b>6.58</b>	<b>6.58</b>
Wastewater Utility	2020	2021	2022	2023 Proposed
City Administrator	0.25	0.25	0.25	0.25
Public Works Director	0.34	0.34	0.34	0.34
Finance Director	0.25	0.25	0.25	0.25
Account Clerk	1.25	1.25	1.25	1.25
Sewer Serviceman II	1	1	1	1
Water Serviceman III/Electrician	0.5	0.5	0.5	0.5
Street Superintendent	1	1	1	1
<b>Wastewater Utility Total</b>	<b>4.59</b>	<b>4.59</b>	<b>4.59</b>	<b>4.59</b>
Recycling Utility	2020	2021	2022	2023 Proposed
Recycling Lead Operator	0.5	0.5	0.5	0.5
Recycling Part-time	1	1	1	1
<b>Recycling Utility Total</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>
Storm Water Utility	2020	2021	2022	2023 Proposed
Storm Water Maintenance II	1	1	1	1
<b>Storm Water Utility Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Solid Waste Utility	2020	2021	2022	2023 Proposed
Account Clerk	1	1	1	1
<b>Solid Waste Utility Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>TOTAL STAFFING LEVELS</b>	<b>63.55</b>	<b>63.55</b>	<b>63.55</b>	<b>64.55</b>





# FUND SUMMARIES



# EXECUTIVE SUMMARY

*The following budget pages provide a brief overview of each of the City's funds by type. In addition to the general fund, the City's budget is made up of agency, special revenue, and enterprise funds. Enterprise funds include the City's utilities and are expected to cover costs of fees charged for services provided. Special revenue constitutes funds that have various revenue sources specific to their uses or restricted or voter-approved revenues like sales tax. This overview provides a high-level description of each fund as well as a spending overview for each fund within the budget.*

\$7,669,360

## Tax Levy

The total tax levy for the City for the 2023 Budget is \$7,669,360, a 7.7% increase from 2022. This is a \$546,000 increase from 2022 with \$424,000 going to the General Fund and \$122,000 to the Debt Service Fund. The operating levy increase of \$424,000 is proposed to support General Fund operations and a new police officer, and the debt service levy increase is to cover current and future debt service payments while meeting debt reserve policies.

\$10,102,395

## General Fund Revenues

The City's General Fund Budget for 2023 is proposed at \$10,102,395 which is an increase of \$680,815. The increase is a result of an increased tax levy, transfers, permits, and interest earnings.

\$90,976

## Port Authority General Fund Revenues

The Port Authority General Fund received \$75,000 in property tax support. The total Budget for 2023 is proposed at \$90,976, a decrease of \$3,812, due to a decertified TIF district's admin fees. The remaining revenue relates to TIF administrative fees and loan repayments. The Port Authority levy has been flat for nine years. The fund is used to implement the economic development programs of the City.

\$3,389,896

## Debt Service Fund Revenues

The City's Debt Service Revenue for 2023 is proposed at \$3,389,896 of which the total Tax Levy of the debt service fund is proposed at \$1,869,739. The balance is comprised of sales tax, special assessments, state aid, and TIF payments. Total debt payments in 2023 are \$2,996,405, an increase of \$3,697. The total outstanding debt projected for 2023 is \$49,815,900. The 2023 budget includes a proposed debt issuance of \$3.6 million for streets and \$6 million for indoor recreation.



GENERAL FUND HISTORY AND FORECAST										
SOURCES	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	COMMENTS
REVENUES										
PROPERTY TAX	5,105,890	5,201,575	5,300,575	5,724,621	424,046	5,867,737	6,014,430	6,164,791	6,318,911	7.67% Levy increase; 1.45% new growth
SALES TAX	118	225	164	166	2	166	166	166	166	
FRANCHISE TAX	513,512	540,223	513,000	516,000	3,000	521,160	526,372	531,636	536,951	
OTHER TAX	75,075	178,995	94,000	104,000	10,000	104,040	104,080	104,121	104,162	
LICENSE AND PERMITS - BUSINESS	118,560	131,923	121,850	130,150	8,300	130,150	129,775	129,775	129,775	Liquor licenses to reflect actual
LICENSE AND PERMITS - NON-BUSINESS	402,166	497,382	397,350	503,450	106,100	508,460	513,521	518,632	523,794	Building permits to reflect actual
INTERGOVERNMENTAL	2,194,067	2,241,056	2,439,219	2,470,000	30,781	2,479,953	2,489,956	2,500,009	2,510,112	Additional State-Aid in 2023
CHARGES FOR SERVICES	840,113	100,080	58,370	53,150	(5,220)	53,150	53,150	53,150	53,150	Cable TV revenue decreases
FINES AND FORFEITURES	25,863	30,312	19,400	19,200	(200)	19,200	19,200	19,200	19,200	
SPECIAL ASSESSMENTS	5,233	7,769	5,150	5,150	-	5,150	5,150	5,150	5,150	
MISCELLANEOUS	64,524	450,153	178,752	242,758	64,006	245,557	247,467	260,995	264,146	Interest rates and insurance dividends
TRANSFERS IN	569,817	261,750	293,750	333,750	40,000	333,750	333,750	333,750	333,750	Increased transfers from utility funds
TOTAL REVENUES	\$9,914,939	\$9,641,443	\$9,421,580	\$10,102,395	\$680,815	\$10,268,473	\$10,437,017	\$10,621,375	\$10,799,267	
EXPENDITURES										
PERSONNEL SERVICES	4,933,967	4,990,609	5,217,523	5,408,742	191,219	5,548,704	5,667,898	5,816,203	5,969,006	One new officer, temp labor
SUPPLIES	937,883	1,079,141	1,143,710	1,256,410	112,700	1,273,181	1,280,074	1,297,079	1,304,210	
SERVICES AND CHARGES	1,762,899	1,667,718	1,555,019	1,656,004	100,985	1,665,880	1,675,822	1,685,923	1,696,146	
CAPITAL OUTLAY	1,248,430	746,338	813,250	941,750	128,500	816,000	814,250	849,250	849,250	Increase of \$50K for Parks and \$80K for Streets
AREA AGENCY DISBURSEMENTS	263,516	230,640	227,410	382,452	155,042	382,452	382,452	382,452	382,452	ASA Repairs, Transit contract increase
TRANSFERS OUT	490,379	438,960	457,000	457,000	-	457,000	532,000	507,000	507,000	One new officer, temp labor
TOTAL EXPENDITURES	\$9,637,074	\$9,153,405	\$9,413,912	\$10,102,358	\$688,446	\$10,143,217	\$10,352,496	\$10,537,907	\$10,708,064	
REVENUES OVER (UNDER) EXPENDITURES	277,864	488,038	7,668	37	(7,631)	125,256	84,521	83,468	91,203	Future reductions necessary depending on LGA
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	195,070	-	26,500	131,000	(46,884)	131,000	131,000	131,000	131,000	Repayment from debt service
CASH, BEGINNING	3,387,757	3,792,341	5,099,187	5,133,355		5,264,392	5,520,648	5,736,169	5,950,637	
CASH, ENDING	3,762,341	5,099,187	5,133,355	5,264,392		5,520,648	5,736,169	5,950,637	6,172,840	
CASH AS % OF EXPENDITURES	39%	56%	55%	52%		54%	55%	56%	58%	Meets fund balance policy



# 2022 & 2023 REVENUES AND EXPENDITURES

GENERAL FUND REVENUES	2022 ADOPTED	2023 PROPOSED	+/-	%+/-	NOTES
Property Tax	\$5,300,575	5,724,621	\$424,046	8%	7.67% Levy increase; 1.45% new growth
Sales Tax	164	166	2	1%	
Franchise Tax	513,000	516,000	3,000	1%	
Other Tax	94,000	104,000	10,000	11%	
License and Permit - Business	121,850	130,150	8,300	7%	Liquor licenses to reflect actual
License and Permit - Non-Business	397,350	503,450	106,100	27%	Building permits to reflect actual
Intergovernmental	2,439,219	2,470,000	30,781	1%	Additional State-Aid in 2023
Charges for Service	58,370	53,150	(5,220)	-9%	Cable TV revenue decreases
Fines and Forfeitures	19,400	19,200	(200)	-1%	
Special Assessments	5,150	5,150	-	0%	
Miscellaneous	178,752	242,758	64,006	36%	Interest rates and insurance dividends
Transfers In	293,750	333,750	40,000	14%	Increased transfers from utility funds
REVENUES (Total)	\$9,421,580	\$10,102,395	\$680,815	7%	

GENERAL FUND EXPENDITURES	2022 ADOPTED	2023 PROPOSED	+/-	%+/-	NOTES
Legislative	\$56,051	\$62,003	\$5,952	11%	COLA
General Government	772,804	739,780	(33,024)	-4%	Wage adjustments and no elections
Attorney	115,816	135,000	19,184	17%	Contracts
	2,351,496	2,511,568	160,072	7%	New position and clothing allowances
Police	363,976	382,030	18,054	5%	
Fire	1,977,632	2,136,231	158,599	8%	Wage adjustments and street maintenance
Streets	306,791	314,465	7,674	3%	
Maintenance & Equipment	382,754	391,050	8,296	2%	
Street Lighting	989,835	1,127,644	137,809	14%	Restore parks plan spending to pre-COVID levels
Parks	628,885	650,085	21,200	3%	
Library	100,914	105,430	4,516	4%	
Bookmobile	613,648	648,960	35,312	6%	
Community Development	68,900	58,660	(10,240)	-15%	Fireworks adjustment
Miscellaneous	227,410	382,452	155,042	68%	ASA capital spending, Mankato transit contract
Area Agency Disbursements	457,000	457,000	-	0%	
Transfers					
EXPENDITURES (Total)	\$9,413,912	\$10,102,358	\$688,446	7%	

# DEPARTMENT REPORTS



# LEGISLATIVE

*Reports to – North Mankato residents, businesses, property owners, and voters*



## Description:

The Mayor and Council comprise the legislative body of the City. The City operates under a statutory form of government consisting of a four-member City Council and the Mayor, who is a voting member. Council members serve staggered, four-year terms with two Council members elected every four years. The Mayor serves a two-year term. The Mayor appoints, and the Council confirms the appointment of members to the Planning Commission, Port Authority, Library Board, and the Housing and Redevelopment Authority.

## Services:

- Provide strategic direction, goals, and objectives to the organization
- Approve statutorily required zoning requests, city code amendments, annexations, etc.
- Represent and serve the citizens of the community
- Annually adopt a balanced budget
- Provide direction to the City Administrator

## Principles:

- Adaptability
  - The ability to adjust and methods to resolve changing situations
- Excellence
  - Going above and beyond expectations
- Responsibility
  - Taking ownership and being accountable for performance
- Integrity
  - Being honest, impartial, and aligning actions with principles
- Leadership
  - Achieving a common goal by motivating others

## Members:

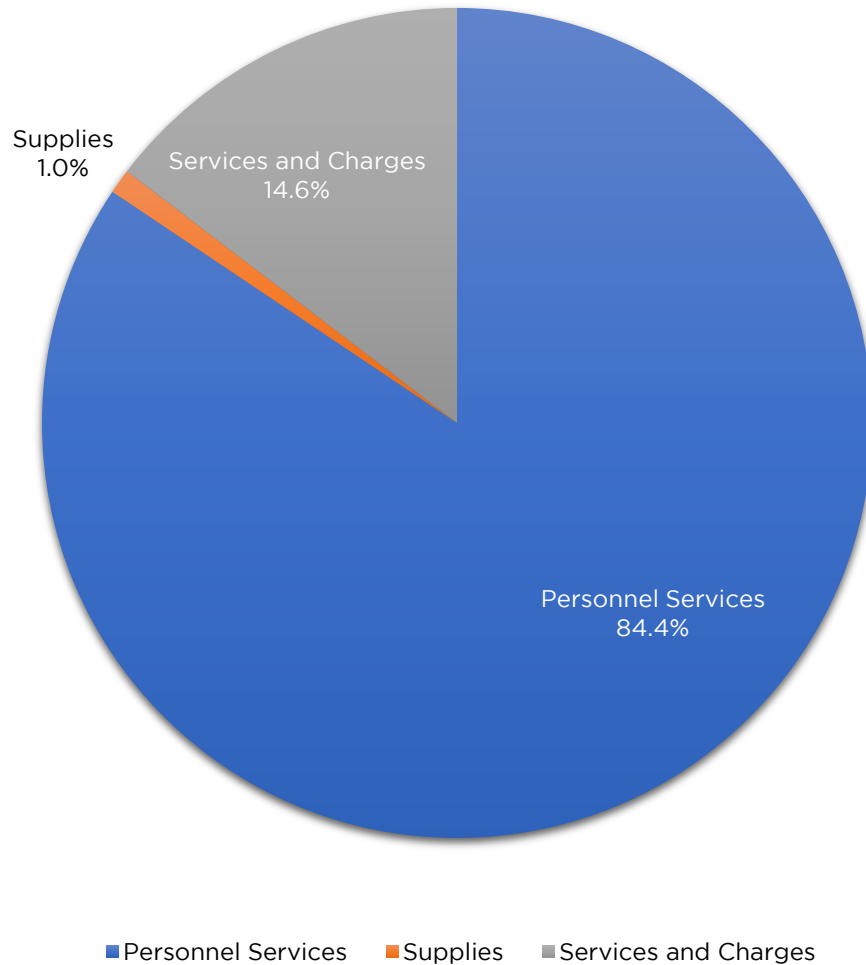
- Mayor – Mark Dehen
- Council Member – Diane Norland
- Council Member – Sandra Oachs
- Council Member – Billy Steiner
- Council Member – James Whitlock





Legislative	2021 Actual	2022 Adopted	2023 Proposed	+/- 2022/2023	Comments
Personnel	44,492	47,766	52,333	4,567	COLA pay increase in 2023
Supplies	319	200	600	400	
Services & Charges	3,607	8,085	9,070	985	
Capital Outlay	-	-	-	-	
<b>TOTAL</b>	<b>\$48,418</b>	<b>\$56,051</b>	<b>\$62,003</b>	<b>\$5,952</b>	

## 2023 Legislative Budget



# GENERAL GOVERNMENT

Reports to – Kevin McCann- City Administrator



Description:

The General Government Department provides overarching leadership to the City. From the voice, residents hear when they call for assistance to the utility bill received in the mail and the budget that determines the property tax rate, the General Government department is at the heart of serving the public. Additional services include the functions and duties of the City Clerk, who records actions of the City Council and administers elections at every level.

Departments:

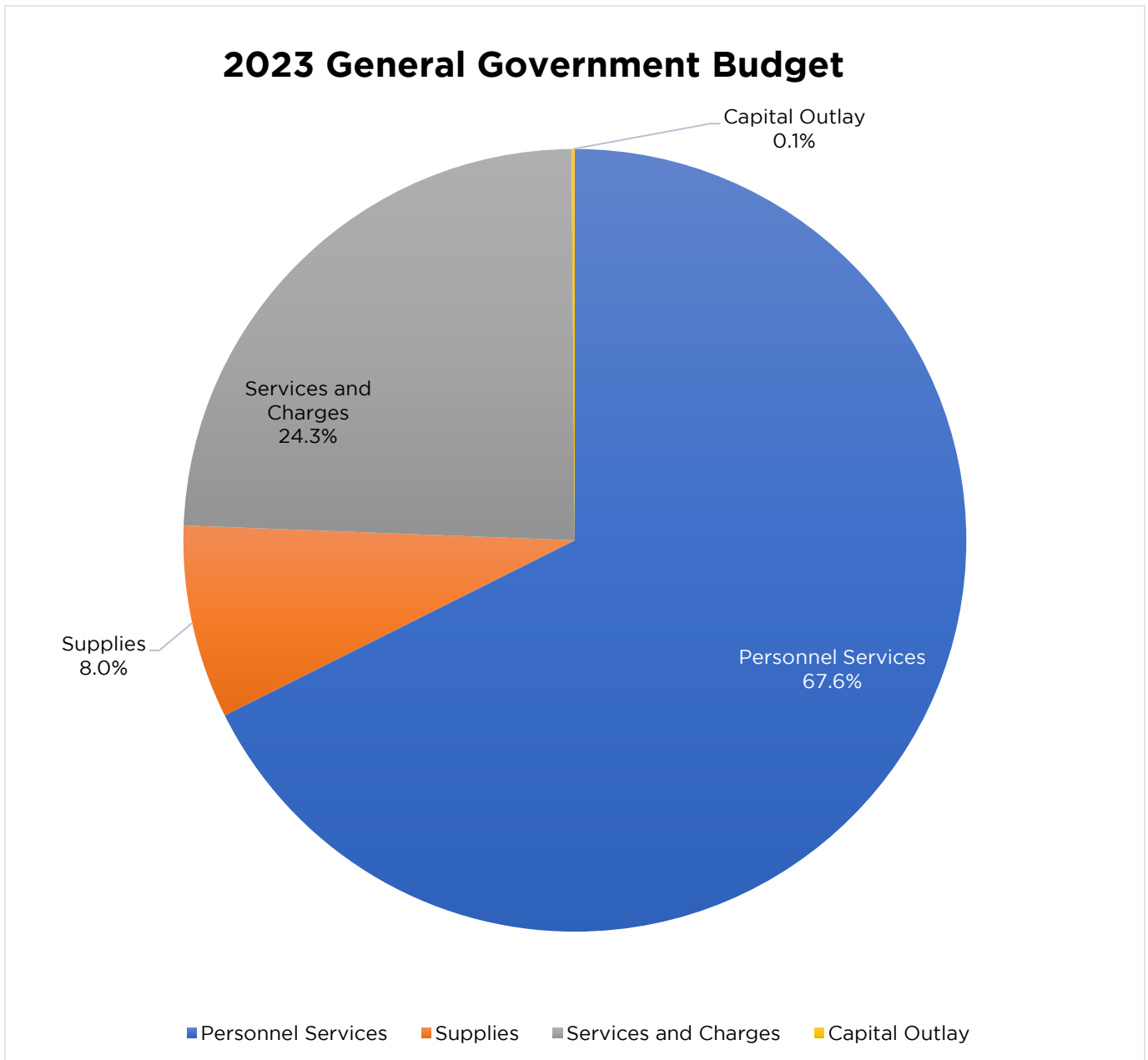
- Administration
- City Clerk
- Building Services
- Finance
- Customer Services
- Finance/Utilities
- Payroll/Benefits

PERSONNEL BREAK DOWN:

Department	Job Classification	2021	2022	2023
GENERAL GOVERNMENT	City Administrator	0.5	0.5	0.5
	City Clerk	1	1	1
	Finance Director	0.5	0.5	0.5
	Account Clerk	0.5	0.5	0.5
	Part-time Accountant Clerk/Intern	0.25	0.25	0.25
	Public Information Officer	1	1	1
	Custodian	1	1	1
Department Total		4.75	4.75	4.75



General Government	2021 Actual	2022 Adopted	2023 Proposed	+/- 2022/2023	Comments
Personnel	483,863	536,569	500,220	(36,349)	Unfilled position
Supplies	46,010	60,900	59,100	(1,800)	Non-election year
Services & Charges	202,325	173,335	179,460	6,125	Professional services
Capital Outlay	-	2,000	1,000	(1,000)	
<b>TOTAL</b>	<b>\$732,198</b>	<b>\$772,804</b>	<b>\$739,780</b>	<b>(\$33,024)</b>	





# ATTORNEY

*Reports to – City Council and City Administrator*



## Description:

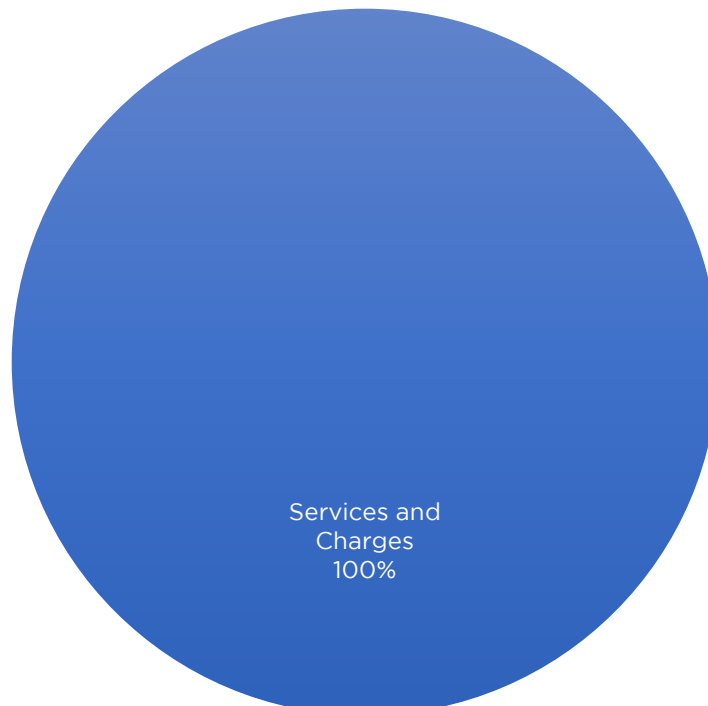
The City of North Mankato has contracted with Kennedy & Kennedy law firm for 20 years to perform legal services for both civil and criminal prosecution.

## Service:

- Advise on questions of law
- Review draft ordinances, resolutions, contracts, and other legal documents
- Represent the City on civil matters
- Prosecute petty and misdemeanor crimes

Attorney	2021 Actual	2022 Adopted	2023 Proposed	+/- 2022/2023	Comments
Personnel					
Supplies	-	300	-	(300)	
Services & Charges	133,762	115,516	135,000	19,484	New contract
Capital Outlay	-	-	-	-	
<b>TOTAL</b>	<b>\$133,762</b>	<b>\$115,816</b>	<b>\$135,000</b>	<b>\$19,184</b>	

## 2022 City Attorney Budget



# POLICE DEPARTMENT

*Reports to - Ross Gullickson - Chief of Police*



## Description:

The North Mankato Police Department is the primary law enforcement entity for the City. The department provides a full range of public safety, crime prevention, and law enforcement services to a community of over 14,000 people. This is accomplished by engaging residents and community members and working in partnership with regional public safety agencies. These services are provided by a staff of 15 sworn officers, two administrative staff, and approximately twenty reserve officers with an operating budget of approximately 2.4 million dollars.

## Services:

- 24/7 police patrol of city
- Provide public education presentations on a variety of topics and methods.
- Host public events to further police/community relationships and foster a community policing environment.
- Staff personnel at several large community events throughout the year.
- Respond to all manner of calls for service (routine and emergency).
- Enforce City Ordinances and State and local laws.
- Investigate criminal offenses.

## Highlights (2021 figures):

- 3.2% overall crime rate within city.
- Responded to 7,841 calls for service. Only 25 required the use of force (.319%).
- Conducted 7 public education events.
- Attended/staffed 52 special events and community details
- Provided 223 visits/walkthroughs/extra patrols of local schools and parks.
- 36.34% clearance rate.
- Several members were formally recognized for their actions during life threatening emergencies.
- Posted several stories of interest in local media outlets as well as social media platforms.
- Officers received 750+ cumulative hours of continual education.

## Opportunities/Goals (2022 & 2023):

- Collaborate more with Nicollet County law enforcement and various public safety entities.
- Conduct emergency management exercise with community partners.
- Give staff projects to showcase skill sets. Keep people engaged and creative.
- Continue to host public education events to inform citizens of topics of safety and build community trust.
- Increase traffic enforcement activity to address traffic complaints throughout city.
- Increase staffing. Actively recruit police officer and reserve applicants.

STRENGTHS	FUTURE CHALLENGES & CONSIDERATIONS
A staff of well trained, dedicated, and professional employees.	Turnover/retirements - Lack of new officers' profession-wide.
Committed to service and community involvement.	"Burn out" of staff.
Strong community support and trust in its police force.	Changing case law and criminal procedure.
Marked improvement in the utilization of technology, replacing equipment, and getting staff, the tools need to perform jobs effectively and safely.	Responding to societal discussion on the future of police practices and reform.
	Safely and effectively responding to mental health related calls for service.
	Addressing the prevalence of narcotics trafficking in the region/state.

#### PERSONNEL BREAK DOWN:

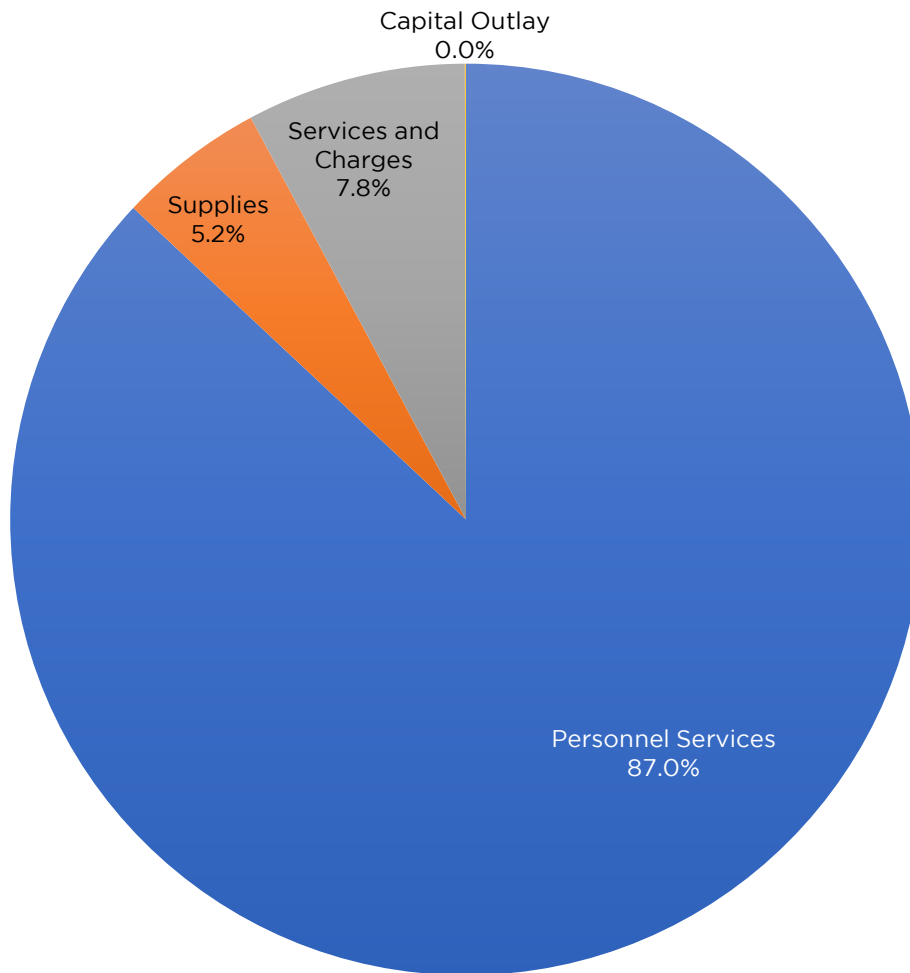
Department	Job Classification	2021	2022	2023
POLICE	Police Chief	1	1	1
	Police Lieutenant	3	3	3
	Senior Patrol Officer	3	4	3
	1st. Class	3	3	3
	2nd. Class	2	3	2
	3rd. Class	2	0	2
	Probationary	0	0	1
	Detective	1	1	1
	Part-time Police Secretary	0.5	0.5	0.5
	Police Secretary	1	1	1
Department Total		16.5	16.5	17.5





Police	2021 Actual	2022 Adopted	2023 Proposed	+/- 2022/2023	Comments
Personnel	2,099,153	2,058,158	2,184,508	126,350	New officer
Supplies	105,086	109,500	130,500	21,000	Uniform allowance
Services & Charges	161,464	182,838	195,560	12,722	Property, vehicle, liability insurance increases
Capital Outlay	-	1,000	1,000	-	
<b>TOTAL</b>	<b>\$2,365,703</b>	<b>\$2,351,496</b>	<b>\$2,511,568</b>	<b>\$160,072</b>	

## 2023 Police Budget



# FIRE DEPARTMENT

*Reports to - Jim Zwaschka- Fire Chief*



## Description:

The North Mankato Fire Department is the primary fire suppression service provider for the City. The department provides a wide range of public safety, fire suppression, and rescue services to a community of almost 14,500 people. These services are provided by 33 volunteer firefighters.

## Services:

- Fire suppression, fire investigation, carbon monoxide incidents, low angle rescue, general fire alarms, search and rescue, and any other call for service as requested.
- Providing public education presentations at daycares, elementary schools, volunteer organizations.
- Providing hands-on fire extinguisher training at businesses, with school staff, and volunteer organizations.
- Host public events promoting fire safety in the home, school, and business.
- Assist PD with traffic control needs when requested.
- Assist local ambulance service with lift-assist needs when requested.
- Maintain Knox Boxes at businesses that have purchased and installed them.
- House and maintain the regional breathing air truck.

## Highlights:

- Responded to 140 calls for service:

CO Incidents	22
Gas Leaks	23
Automobile Fires	4
Residential Fires	31
Mutual Aid Fires	14
Mutual Aid Air Truck Requests	6
False Alarms	64

- 21 training sessions with 406 in total attendance throughout the sessions.
- Added and certified 4 new firefighters.
- Had an average response time of 5 minutes.

## Opportunities:

- Develop joint fire explorers in the local area.
- Add technology to equipment and stations.
- Assign department duties across more of department keeping people engaged.
- Add vehicle extrication equipment and training.
- Utilize grant dollars.
- AFG Grants to cover medium sized purchases.
- Donations from industry.
- Used or Leased Equipment.
- Get closer to 35+ member to lighten load on group.
- Increase firefighter hourly wage to match area.
- Community Risk Reduction in Rental Housing.

## Future Challenges:

- Turnover / retirements. Lack of applications for paid on call services.
- Increased level of training requirements.
- New and changing environments changing nature of calls.
- Understanding the diversity and cultural changes in our community.
- Supporting members with life challenges and requests for service.
- Availability of parts for front line engines.

STRENGTHS	FUTURE CONSIDERATIONS
A staff of well trained, dedicated firefighters.	Aging apparatus and facilities with increased cost of preventative maintenance
Strong community support and trust for fire department.	Rely on a neighboring department for vehicle extrication.
Firefighters with diverse backgrounds and skillsets.	Operation under bylaws (moving to standard operating guidelines)
Fire instructors on department.	Lack of diversity and cultural understanding
Membership in local regional and state fire related services.	Getting staff to see the larger "picture" of city/government operations.
Ability to adapt to any call for service.	

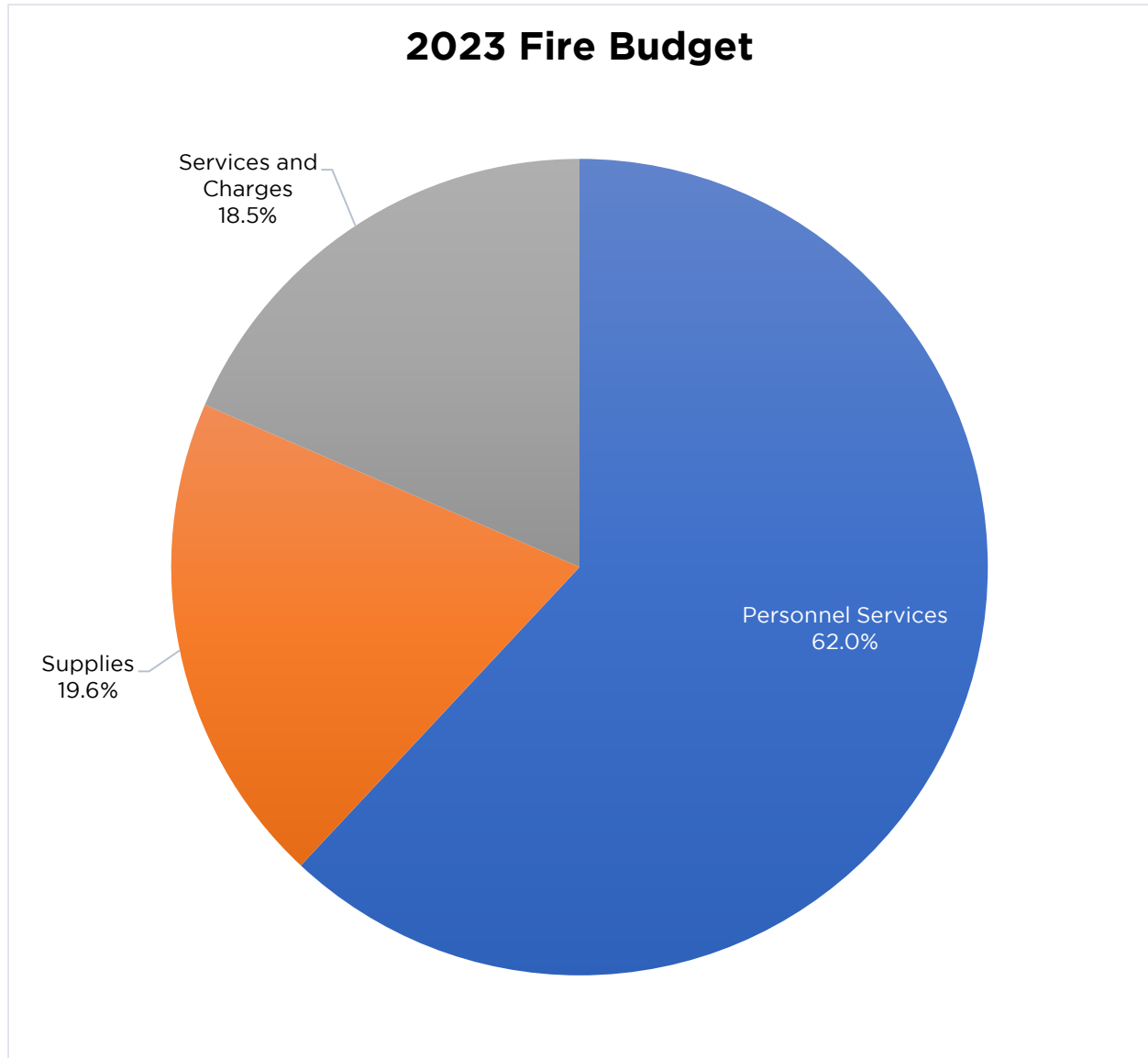
#### PERSONNEL BREAK DOWN:

Department	Job Classification	2021	2022	2023
FIRE	Fire Chief	1	1	1
	Assistant Fire Chief	1	1	1
	Station Captains	2	2	2
	Training Officer (Capt.)	1	1	1
	Assistant Training Officer (Lt.)	1	1	1
	Safety Officer (Lt.)	1	1	1
	Fire Lieutenants	3	3	3
	Public Education Officer	1	1	1
	Fire Fighters	21	23	22
Department Total (All Volunteer)		32	34	33





Fire	2021 Actual	2022 Adopted	2023 Proposed	+/- 2022/2023	Comments
Personnel	215,826	250,639	236,689	(13,950)	Adjusted to reflect actual
Supplies	68,671	52,250	74,700	22,450	Fire 2 roof repairs
Services & Charges	54,433	61,087	70,641	9,554	
Capital Outlay	-	-	-	-	
<b>TOTAL</b>	<b>\$338,930</b>	<b>\$363,976</b>	<b>\$382,030</b>	<b>\$18,054</b>	



# STREET DEPARTMENT

*Reports to - Nate Host - Public Works Director*



## Description:

The street department conducts maintenance on the city street system, including, but not limited to, snow removal, asphalt patching, crack sealing, chip seal coating, pavement markings, storm event cleanup, manhole and catch basin maintenance, an inspection of infrastructure, and street sign maintenance. Conditionally the department provides traffic control and event setup/tear down for user group events around town. The system is comprised of approximately 100 lane miles and 93 cul-de-sacs.

## Services:

- Street Maintenance
- Infrastructure maintenance
- Infrastructure inspections
- Event support
- Support for other departments within public works

## Highlights:

- 9 snow removal events to date
- 14,875 lbs. of crack seal material applied
- 249 tons of asphalt patch material applied to date
- 27,400 lineal feet of sanitary sewer televised.
- 9 lane miles of chip seal coat completed.
- 291 tons of street sweeping waste collected
- 754 tons of recycling collected
- 208 Street signs maintained or replaced.

## Opportunities:

- Ability to connect with other regional departments to inquire about new techniques.
- Experienced staff to pass the knowledge onto the younger staff.
- Emphasis on staff learning all roles to be flexible.

## Future Challenges:

- Replacement of public works facility
- Replacement of equipment
- Continued expansion of the City requires more maintenance, which requires more manpower, materials, equipment, etc.
- Increased cost for capital improvements and meeting service expectations within adopted capital



STRENGTHS	FUTURE CONSIDERATIONS
Experienced staff who know the system and maintenance required.	Shift in reconstruction projects to upper North Mankato, where segments are longer in length, requires more funding.
Responsive, skilled, and dedicated employees.	Aging equipment.

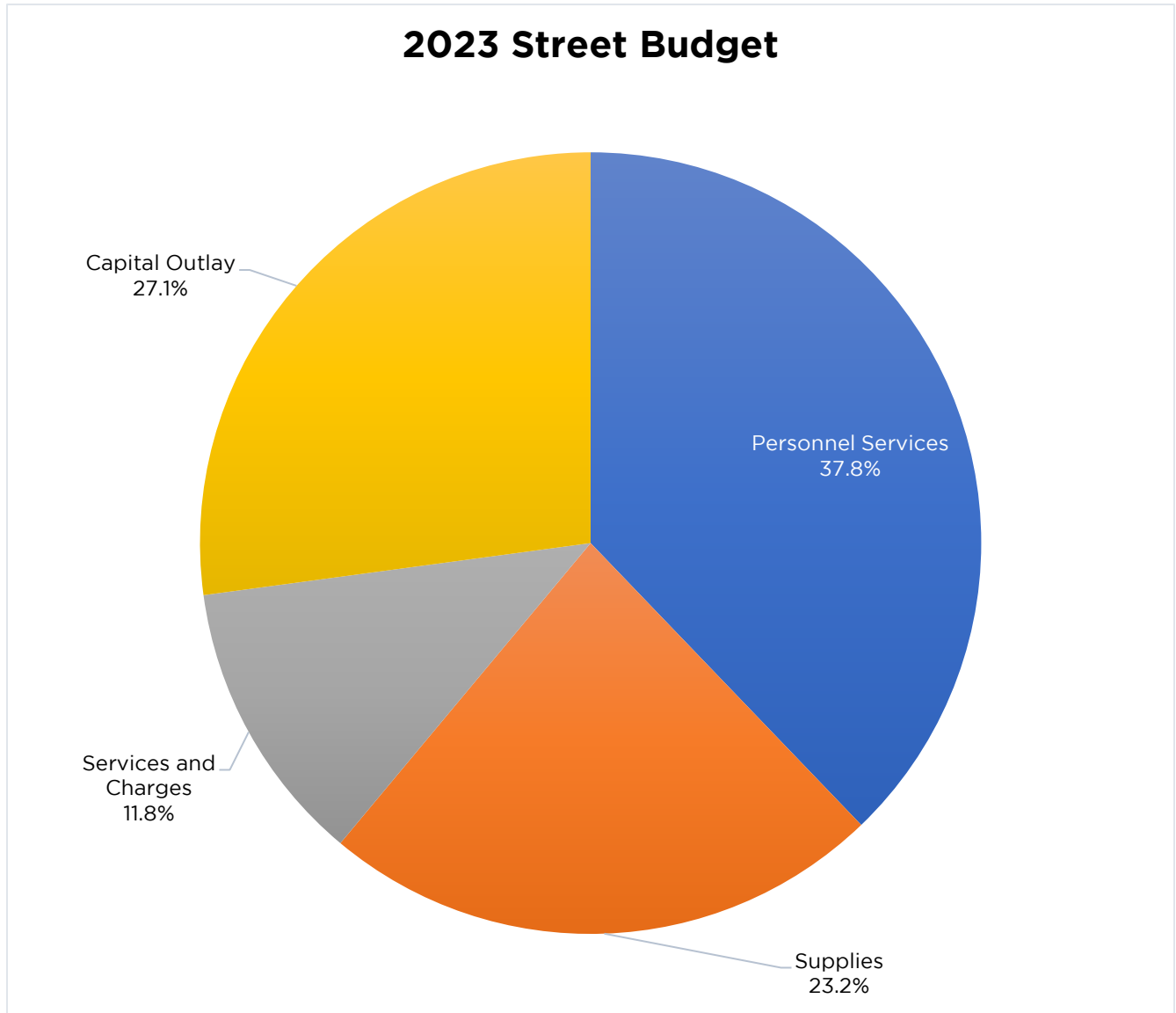
#### PERSONNEL BREAK DOWN:

Department	Job Classification	2021	2022	2023
STREET	Public Works Director	0.33	0.33	0.33
	Street Foreman	1	1	1
	Street Maintenance III	4	4	4
	Street Maintenance II	2	2	2
	Street Maintenance I	0.5	0.5	0.5
	<b>Department Total</b>	<b>7.83</b>	<b>7.83</b>	<b>7.83</b>





Street	2021 Actual	2022 Adopted	2023 Proposed	+/- 2022/2023	Comments
Personnel	694,358	777,159	807,921	30,762	COLA
Supplies	433,453	458,110	496,610	38,500	Street maintenance materials/rock/oil/patch
Services & Charges	228,011	242,363	252,200	9,837	Increased part costs for aging fleet
Capital Outlay	574,238	500,000	579,500	79,500	Pavement management plan
<b>TOTAL</b>	<b>\$1,930,060</b>	<b>\$1,977,632</b>	<b>\$2,136,231</b>	<b>\$158,599</b>	



# MAINTENANCE & EQUIPMENT

Reports to – Nate Host – Public Works Director



## Description:

North Mankato employs qualified mechanics to service a variety of equipment from Police cruisers to dump trucks and skid loaders. Their services keep city equipment running through snowstorms and busy construction seasons to ensure residents receive consistent benefits from all acquired equipment.

## Services:

- Maintenance and repairs
- Preparing equipment
- Assisting with equipment selection
- Completing repairs

## Highlights:

- 5,000 vehicle hours maintained

## Opportunities:

- Increased technology for fleet maintenance
- Needs assessment

## Future Challenges:

- Aging fleet requiring increased repair

## PERSONNEL BREAK DOWN:

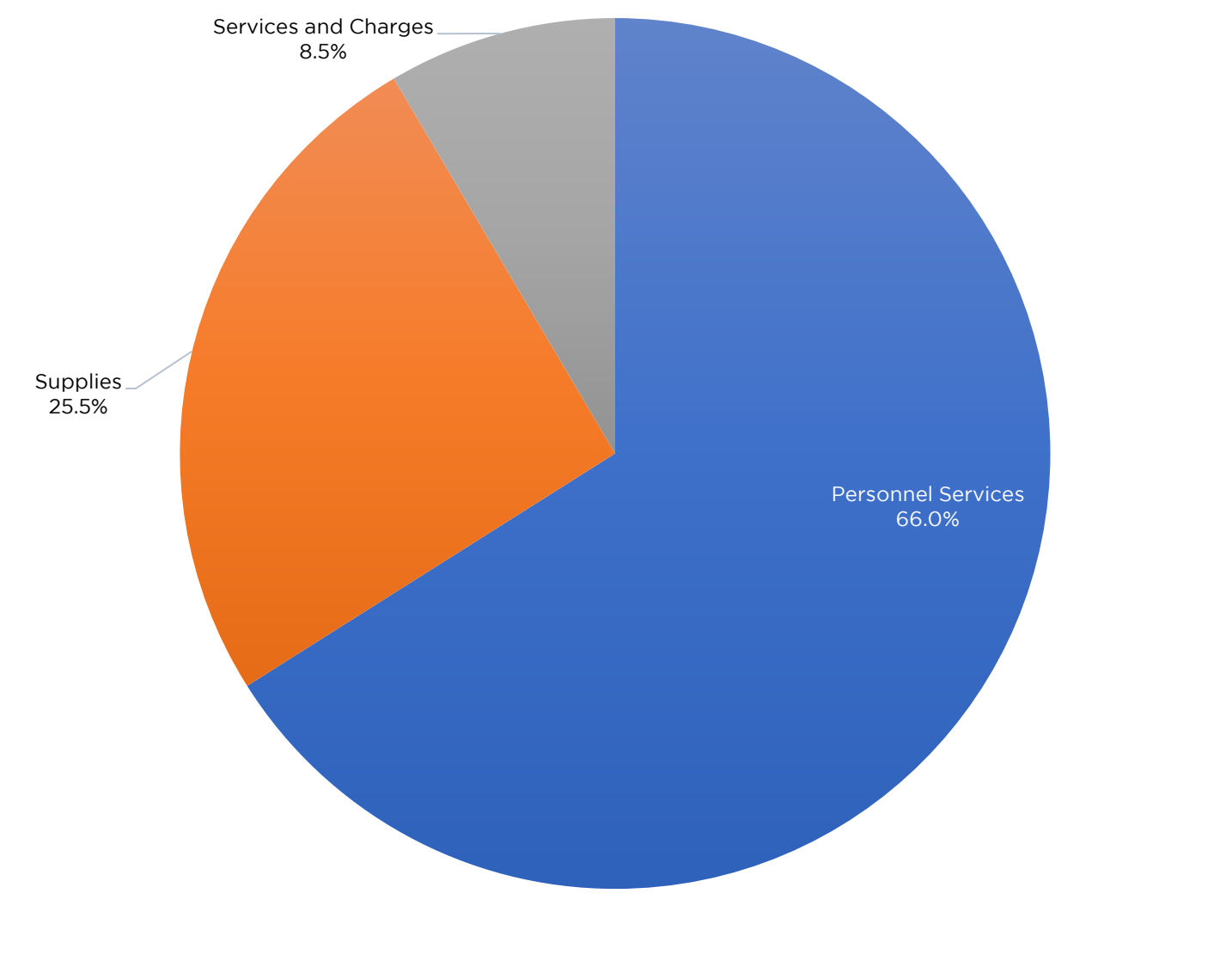
DEPARTMENT	JOB CLASSIFICATION	2021	2022	2023
MAINT. & EQUIP.	Mechanic II	2	2	2
Department Total		2	2	2

STRENGTHS	FUTURE CONSIDERATIONS
Dedicated and knowledgeable staff	Managing volume of repairs with available staff and space
Consistently high quality of work	



	2021 Actual	2022 Adopted	2023 Proposed	+/- 2022/2023	Comments
Personnel	191,687	199,141	207,665	8,524	COLA
Supplies	66,630	80,750	80,100	(650)	
Services & Charges	25,790	26,900	26,700	(200)	
Capital Outlay	-	-	-	-	
<b>TOTAL</b>	<b>\$284,106</b>	<b>\$306,791</b>	<b>\$314,465</b>	<b>\$7,674</b>	

### 2023 Maintenance and Equipment Budget





# STREET LIGHTING

Reports to – Nate Host – Public Works Director



## Description:

The street lighting dept is responsible for all streetlights owned by the City, leased by the City from BENCO and EXCEL, and/or lit by the City through other agreements with the state of Minnesota and MNDOT. The lighting system includes 550 streetlights that provide safe lighting for traffic, pedestrians, and residents. The primary expenditures are electric bills and replacement or maintenance costs. The street lighting department also maintains traffic lights in the City. A major effort has been undertaken to replace current bulbs with energy-efficient LED bulbs. Operations are largely under the direction of Daryld Miller, City Electrician. This position is funded by the water and sewer utility funds.

## Services:

- Pay for street lighting electricity
- Install and maintain City electric infrastructure

## Opportunities:

- Utilize new fixtures to reduce costs
- Increase environmental sustainability

## Highlights:

- 6 city-operated traffic lights
- 550 total lights in City
- 300 lights LED

## Future Challenges:

- Changes in infrastructure and utility costs
- Arcane lease agreements needing to be renegotiated or reallocated

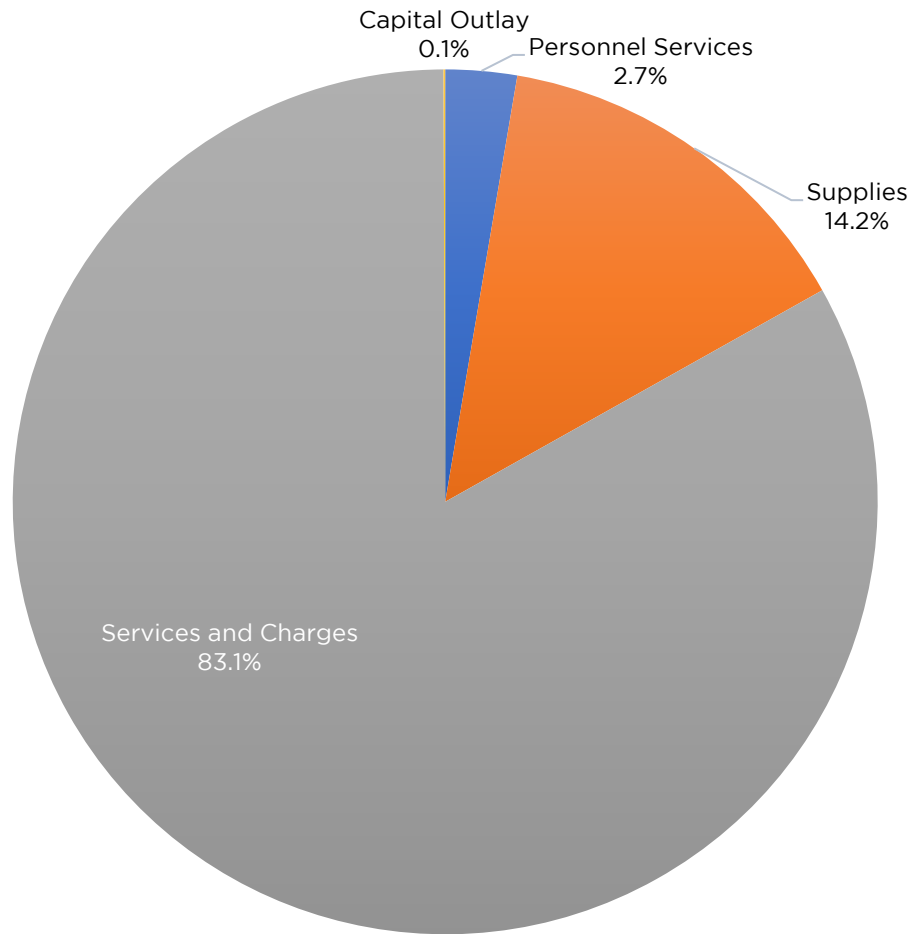
## PERSONNEL BREAK DOWN:

DEPARTMENT	JOB CLASSIFICATION	2021	2022	2023
STREET LIGHTING	City Electrician	0.1	0.1	0
	Department Total	0.1	0.1	0

STRENGTHS	FUTURE CONSIDERATIONS
Ensure lighting is reliable and consistent in the spaces in which it is provided.	Increased cost in lighting infrastructure for sustainability
Experienced staff providing dependable service	

Street Lighting	2021 Actual	2022 Adopted	2023 Proposed	+/- 2022/2023	Comments
Personnel	9,137	14,649	10,445	(4,204)	Unfilled PT position
Supplies	39,598	46,000	55,500	9,500	New holiday lights
Services & Charges	317,029	321,855	324,855	3,000	Electrical charges
Capital Outlay	1,568	250	250	-	
<b>TOTAL</b>	<b>\$367,331</b>	<b>\$382,754</b>	<b>\$391,050</b>	<b>\$8,296</b>	

## 2023 Street Lighting Budget



# PARKS DEPARTMENT

*Reports to - Nate Host - Public Works Director*



## Description:

The parks department conducts a variety of jobs to keep North Mankato's parks well maintained. Some of these jobs include but are not limited to; snow removal, tree trimming and removal, shelter and playground maintenance, mowing, pest control, skating rink flooding, and resident callouts related to forestry. Conditionally the department provides event setup/tear down for user group events around town. The system is comprised of approximately 230 acres of green space and 28 playground structures. The goal of the department is to provide a comprehensive and balanced system of parks, greenways, and trails that meet the high standards set by the City of North Mankato residents and government to enhance the residential quality of life.

## Services:

- Turf, tree, and weed management
- Function as a liaison between city and recreation groups
- Maintain and plow trails, boulevard, and sidewalks
- Plant and preserve flowers and prairies

## Opportunities:

- Continue to link greenways and parks with accessible trails
- Update the aging infrastructure to enrich community and neighborhood parks

## Highlights:

- 2,295 acres mowed to date
- 948 acres trimmed to date
- 317 trees trimmed to date
- 129 tree inspections to date
- 80 Ash Trees Remove via MN DNR Grant
- Opening of Splashpad

## Future Challenges:

- Continued expansion of the City requires maintenance, which requires increased manpower, materials, equipment, etc.
- Replacement of public works facility
- Emerald Ash Borer
- Replacement of equipment





STRENGTHS	FUTURE CONSIDERATIONS
Strong technical knowledge in the department, especially regarding green space and forestry	Changing operational procedures
Flexibility within the department to maneuver between different tasks	Aging equipment
Continuity with summer seasonal hires	

#### PERSONNEL BREAKDOWN:

Department	Job Classification	2021	2022	2023
PARKS	Park Foreman	1	1	1
	Park Maintenance II	0.5	0.5	0.5
	Park Maintenance I	1.8	1.8	1.8
	Youth Sports Coordinator	1	1	1
	Aquatics & Recreation Coordinator	1	1	1
	Caswell Maintenance	0.5	0.5	0.5
	Caswell Park Coordinator	1	1	1
Department Total		6.80	6.80	6.80

#### NORTH MANKATO PARKS:

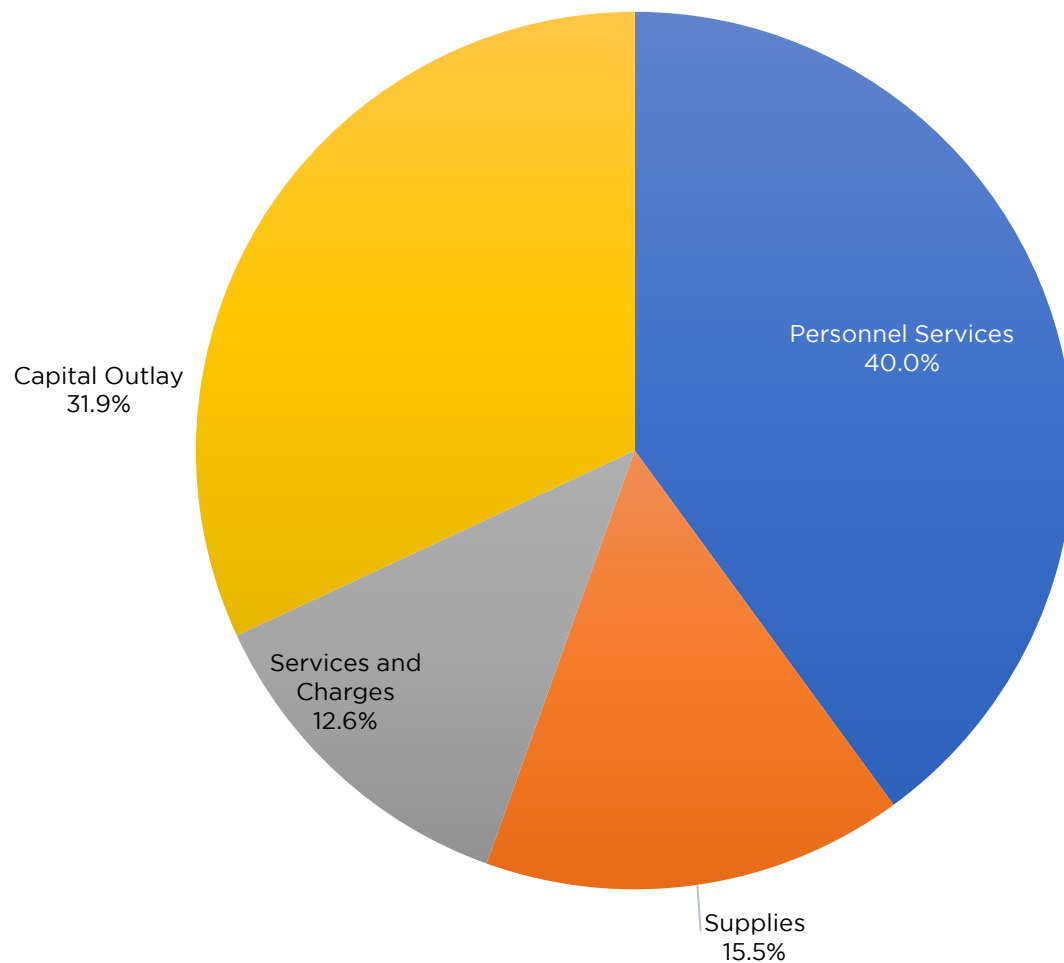
- Benson – 69.12 Acres
- Bluff – 30.01 Acres
- Caswell – 25.00 Acres
- Centennial – 1.00 Acre
- Forest Heights – 5.00 Acres
- King Arthur – 5.10 Acres
- Langness – 1.10 Acres
- Lee Boulevard – 1.20 Acres
- North Ridge – 6.50 Acres
- Pleasant View – 7.79 Acres
- Reserve – 5.39 Acres
- Riverview – 6.20 Acres
- Roe Crest – 3.50 Acres
- Scenic Overlook
- South Avenue – 0.50 Acre
- Spring Lake- 52.00 Acres
- Storybook – 0.50 Acre
- Tower – 3.00 Acres
- Wallyn – 2.30 Acres
- Walter S. Farm – 6.10 Acres
- Webster Ball Diamonds - 6.50 Acres
- Wheeler – 12.50 Acres

Total Acreage – 250.31 Acres



Parks	2021 Actual	2022 Adopted	2023 Proposed	+/- 2022/2023	Comments
Personnel	379,491	418,603	450,567	31,964	COLA
Supplies	164,583	153,050	175,100	22,050	Maintenance supplies, park events
Services & Charges	158,515	108,182	141,977	33,795	Temp. toilet & property insurance
Capital Outlay	169,652	310,000	360,000	50,000	Parks Management Plan
<b>TOTAL</b>	<b>\$872,240</b>	<b>\$989,835</b>	<b>\$1,127,644</b>	<b>\$137,809</b>	

### 2023 Parks Department Budget



# LIBRARY

*Reports to - Katie Heintz - Library Director*

- Library expansion



## Description:

The Taylor Library is a regional destination for patrons seeking traditional and innovative library services. The Taylor Library is more than a repository of books; it is a place where community happens among residents, families, and visitors. Our staff seeks to be the leader of library services in southern Minnesota.

## Services:

- Adult and children programming
- Circulation of paper and electronic materials
- Bookmobile operations
- Providing access to public computers
- Proctoring
- Community room
- Assisting patrons with research needs
- Collaboration with other libraries, area nonprofits, and business associations

## Opportunities:

- Additional Bookmobile stops like a stop at Benson Park for children in the summer
- Exploring opportunities to provide library access utilizing the Bookmobile to populations and neighborhoods without convenient access to the library.
- Grants continue to become available to create new programs
- Locating existing and/or new programming to an indoor field house
- Complete strategic plan that identifies space and programming needs
- Continue to increase the number of collaborative relationships for maximum regional impacts

## Highlights:

- 54<sup>th</sup> year of the Summer Reading Program
- 17<sup>th</sup> Annual Art Splash
- Hosted the Bookin' on Belgrade 5k since 2014
- Coordinated 4<sup>th</sup> Annual Music in the Park
- Outstanding programs throughout the year which include Adult Spelling Bee, Edible Book Art Festival, Ice Cream Social, Family Fun nights, Adult Craft nights, and Mother-Daughter Book Clubs, to name a few.
- Updated collection of materials and wi-fi hotspots to bring home
- Updated collection of online materials on Overdrive for checkout.
- Collaborated and served alongside other libraries and other organizations, including but not limited to TDS Library System, Backpack Food Program, Twin River Arts, School District 77, and Business on Belgrade.
- Worked with the Backpack Program to put on their Feed and Read program.
- Hosted 2<sup>nd</sup> annual Pumpkin Walk in Bluff Park
- 5<sup>th</sup> year participating in Trunk or Treat
- 5<sup>th</sup> year as a drop-off point for the Holiday Sharing Tree
- Hosted 2<sup>nd</sup> annual Hometown Lights Tour

## Future Challenges:

- Developing new and different programs for all ages
- Continuing to engage the local and regional population with events and materials
- Running out of space
- Bookmobile maintenance



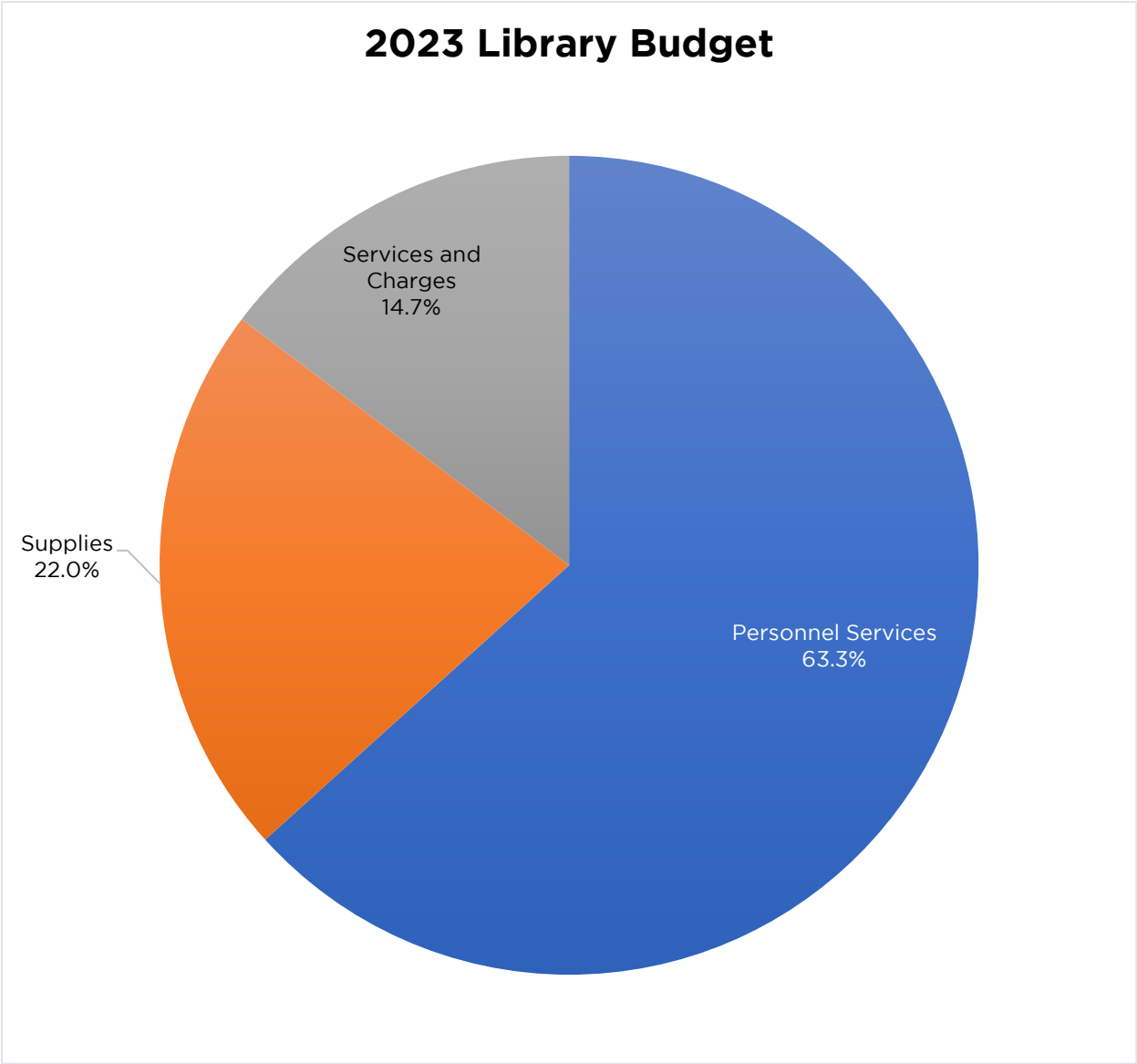
STRENGTHS	FUTURE CONSIDERATIONS
Hosted 519 programs with an attendance of 20,052 people in 2021.	Public libraries have seen a downward trend in circulation for nine years
The children's area continues to attract various interactive and learning toys, such as a touch screen, tunnel climber, train tables, new iPads, and fine motor skill play spaces.	Retaining program numbers from year to year
The Bookmobile provides service to a broader audience.	Lack of space and strategic plan needed to grow programs and keep up with public interests

#### PERSONNEL BREAKDOWN:

Department	Job Classification	2021	2022	2023
LIBRARY	Library Director	1	1	1
	Assistant Librarians	3	3	3
	Part-time Assistant Librarian	1	1	1
Department Total		5	5	5



Library	2021 Actual	2022 Adopted	2023 Proposed	+/- 2022/2023	Comments
Personnel	354,007	399,540	411,565	12,025	COLA
Supplies	123,419	144,150	142,700	(1,450)	
Services & Charges	106,529	85,195	95,820	10,625	Marketing campaign
Capital Outlay	880	-	-	-	
<b>TOTAL</b>	<b>\$584,836</b>	<b>\$628,885</b>	<b>\$650,085</b>	<b>\$21,200</b>	



# BOOKMOBILE

Reports to - Katie Heintz - Library Director



## Description:

The primary purpose of the Bookmobile is to bring library materials to those who do not have the opportunity or ability to make it to the library. The bookmobile partners with communities and schools to fill a gap in library services promoting literacy in rural areas and early childhood programs.

## Services:

- Providing services to Nicollet County
- Checking materials in and out
- Reader advisory
- Public computers and Wi-Fi access
- Storytime Programming
- Teaching theme support
- Ordering materials

## Opportunities:

- Expand the area of service and selection of materials in the collection

## Highlights:

- 716 stops for service
- 8,325 individuals served

## Future Challenges:

- Prepare for the need to replace the Bookmobile
- Improve staffing, backup drivers/librarians

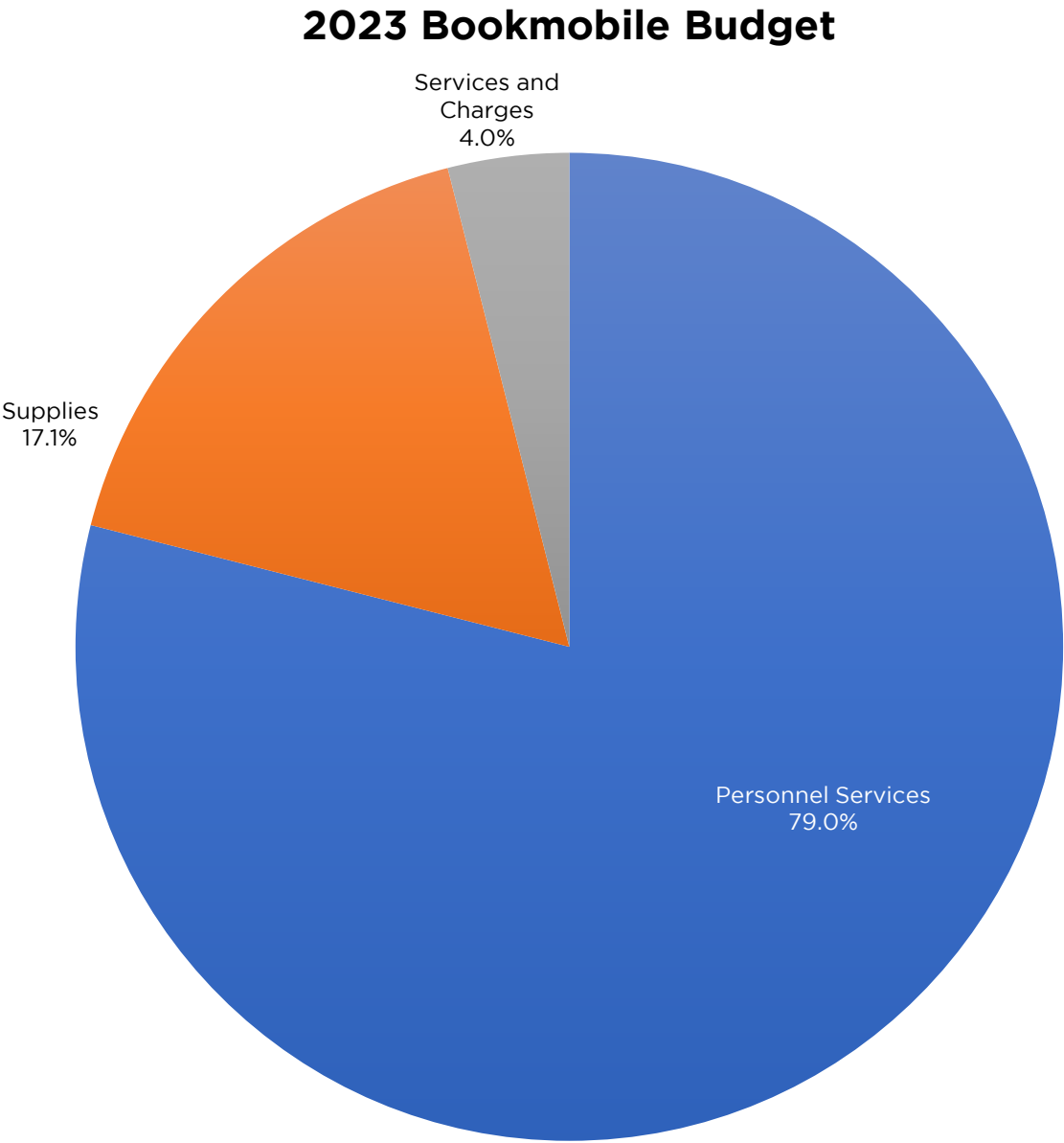
## PERSONNEL BREAK DOWN:

Department	Job Classification	2021	2022	2023
BOOKMOBILE	Bookmobile Librarian	1	1	1
	Department Total	1	1	1





Bookmobile	2021 Actual	2022 Adopted	2023 Proposed	+/- 2022/2023	Comments
Personnel	80,791	79,961	83,252	3,291	COLA
Supplies	8,396	18,000	18,000	-	
Services & Charges	2,766	2,953	4,178	1,225	Marketing campaign
Capital Outlay	-	-	-	-	
<b>TOTAL</b>	<b>\$91,953</b>	<b>\$100,914</b>	<b>\$105,430</b>	<b>\$4,516</b>	



# COMMUNITY DEVELOPMENT

*Reports to - Mike Fischer - Community  
Development Director*



## Description:

The Community Development Department is responsible for providing services to promote the orderly growth of the City of North Mankato, including redevelopment efforts. The Department also enforces the State Building Code through building plan reviews and inspections. Community Development services are critical for the generation of revenue, proper building construction, community relations, orderly growth, and overall appearance of neighborhoods and business districts.

## Services:

- Planning/Zoning
- Building Inspections
- Issue Building Permits
- Administrator Rental License Program
- City Code enforcement
- Promote economic development
- Assessment Searches
- Prepare planning studies
- Review building construction plans

## Highlights:

- 1,625 building permits issued
- 1,671 building inspections conducted
- Opening of new hotel, Caribou Coffee
- Opening of 235 Belgrade mixed use building
- Adoption of:
  - Highway 169 Corridor Study
  - Highway 14 Pedestrian Bridge Study
  - MSU Transportation Alternatives Study
  - Housing Study
- Coordination of trail system signage
- Addition of Starbucks and Chipotle on Lor Ray Drive
- Coordination of Floodwall mural and Nicollet Ave. parklet
- Opening of The Waters North Subdivision
- Working on an update of the city's comprehensive plan to reflect community values

## Future Threats:

- State approval of bonding for indoor recreation
- Highway 169, corridor/Webster Ave.
- Inflation
- Building material costs
- Annexation conflicts with Belgrade Township

## STRENGTHS

Growth in the industrial park, annual population, and single-family neighborhoods

Strong potential in the downtown area with growing business associations

Timely and efficient inspections and permitting process

Vibrant community art and deeply loyal residents

## FUTURE CONSIDERATIONS

Lack of land guided for multifamily development

Housing options for newer and workforce individuals

The limited land for commercial development

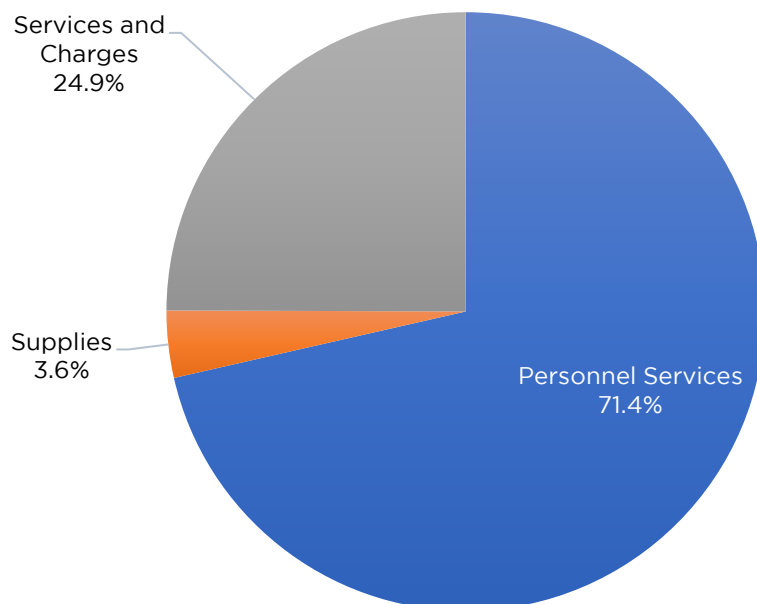
Reuse of Perkins and Taco John's, and redevelopment of Norwood Inn

PERSONNEL BREAK DOWN:

Department	Job Classification	2021	2022	2023
COMMUNITY DEVELOPMENT	Community Development Director	1	1	1
	Planner	1	1	1
	Senior Records Clerk/Permit Clerk	1	0	0
	Records Clerk/Permit Clerk	0	1	1
	Building Official	1	1	1
	Building Inspector	1	1	1
Department Total		5	5	5

Community Development	2021 Actual	2022 Adopted	2023 Proposed	+/- 2022/2023	Comments
Personnel	437,804	435,338	463,577	28,239	COLA
Supplies	22,976	20,500	23,500	3,000	Postage
Services & Charges	205,462	157,810	161,883	4,073	Newsletter costs
Capital Outlay	-	-	-	-	
<b>TOTAL</b>	<b>\$666,242</b>	<b>\$613,648</b>	<b>\$648,960</b>	<b>\$35,312</b>	

## 2023 Community Development Budget



# MISCELLANEOUS

Reports to - Kevin McCann - City Administrator



## Description:

Miscellaneous activities relate to the Fun Days support, the 235 Wheeler Ave. rental, various banking and credit card fees and various engineering fees released to private developments.

Miscellaneous	2021 Actual	2022 Adopted	2023 Proposed	+/- 2022/2023	Comments
Personnel	-	-	-	-	
Supplies	-	-	-	-	
Services & Charges	68,026	68,900	58,660	(10,240)	No Fun Days fireworks
Capital Outlay	-	-	-	-	
<b>TOTAL</b>	<b>\$68,026</b>	<b>\$68,900</b>	<b>\$58,660</b>	<b>(\$10,240)</b>	

# TRANSFERS OUT

Reports to - Kevin McCann - City Administrator



## Description:

Interfund transfers allow the City to reallocate assets to the funds where those assets can be used to achieve desired outcomes. In North Mankato, a percentage of utility fund revenues are transferred to the General Fund as a franchise fee. The General Fund and utility funds transfer funds to the Capital Facilities and Equipment Replacement Fund to split the costs of various vehicle and equipment purchases.

Fund of Operating Transfer	2021 ACTUAL	2022 ADOPTED	2023 PROPOSED	+/- 2022/2023	Comments
230-Capital Facilities	250,000	300,000	300,000	-	
201-Caswell Sports Fund	77,000	77,000	77,000	-	
203-Swim Facility	25,410	-	-	-	
213-Library Endowment	21,750	15,000	15,000	-	
604-Storm Water Fund	65,000	65,000	65,000	-	North Ridge Ravine D/S
<b>TOTAL</b>	<b>\$438,960</b>	<b>\$457,000</b>	<b>\$457,000</b>	<b>-</b>	



# AREA AGENCY DISBURSEMENTS

Reports to - Kevin McCann - City Administrator



## Description:

Regular contributions made to groups or organizations in the community or that the city is a member of. It includes payments for contracts, services, and transit. Disbursements consist of municipal association dues, partnerships or service contracts with the City of Mankato, and dues with area nonprofits.

MEMBERS/ORGANIZATIONS	2021 ACTUAL	2022 ADOPTED	2023 PROPOSED	+/- 2022/2023	Comments
DUES AND SUBSCRIPTIONS	68,332			-	
PROFESSIONAL SERVICES	-	500	500	-	
MASS TRANSIT - BUS	25,807	30,000	96,000	66,000	2023 Contract pricing (expiring grants)
MASS TRANSIT - RUBY RIDE	14,653	-	-	-	
ALL SEASONS ARENA		24,000	112,202	88,202	Increase toward deferred maintenance
COALITION OF GREATER MN CITIES (CGMC)		29,360	31,000	1,640	60% in Gen Fund; 20% Water; 20% Sewer
NATIONAL LEAGUE OF CITIES		1,500	1,500	-	
HIGHWAY 14 PARTNERSHIP		2,500	2,500	-	
MINNESOTA TRANSPORTATION ALLIANCE		500		(500)	
LEAGUE OF MINNESOTA CITIES		13,000	13,000	-	
SCENIC BYWAY ALLIANCE		50		(50)	
JOINT ACTIVITIES	33,435			-	
MANKATO-NORTH MANKATO MPO		8,000	8,000	-	
GREATER MANKATO DIVERSITY COUNCIL		1,500	1,500	-	
BUSINESS ON BELGRADE/CONNECTING COMMERCE/NORTH KATO MAGAZINE (Business Development)		10,000	10,000	-	
MN VALLEY DRUG TASK FORCE		23,000	23,000	-	
TAPESTRY PROJECT (MN Council of Churches)		6,000	6,000	-	
SUMMIT CENTER Vine Faith In Action	12,000	12,000	12,000	-	
TWIN RIVERS CENTER FOR THE ARTS	12,000	12,000	13,000	1,000	
MISCELLANEOUS	9,515	5,000	5,750	750	
LAKE STREET FLOOD STATION	8,397	-	-	-	
DUES AND SUBSCRIPTIONS	-	-	-	-	
BETHANY LUTHERAN COLLEGE KTV CONTRACT	46,500	48,500	46,500	(2,000)	
<b>TOTAL</b>	<b>\$230,640</b>	<b>\$227,410</b>	<b>\$382,452</b>	<b>\$155,042</b>	

# PORT AUTHORITY OVERVIEW





## History:

The North Mankato Port Authority Commission was created by an act of the Legislature in 1985 and began operations in early 1986. The Port Authority is the development and redevelopment arm of the City of North Mankato and has a seven-member board. Five members of the board are City Council Members. The remaining two members of the board are volunteers appointed by the City Council for overlapping six-year terms. The members are selected based on their backgrounds in business, law, accounting, banking, and financial services.

## Description:

The primary purpose of the Port Authority is to act as the economic arm of the City. The Port Authority buys and sells land through the Port Authority General Fund and the Joint Economic Development Fund as a partnership with BENCO Electric Cooperative; issues grants/loans for economic development projects through the Federal Revolving Loan Fund and the Local Revolving Loan Fund; and approves Tax Increment Financing (TIF) applications. The Port Authority also manages various existing TIF districts.

## Services:

- Purchase and sale of land in Northport Industrial Park
- Issue grants/loans
- Consider TIF/Abatement applications
- Review/finance redevelopment efforts

## Accomplishments:

- Purchased Norwood Inn
- Leased to HyLife Food for 2 years
- Forgivable loan to Belgrade infill building

## Future Challenges:

- Extension of utilities to serve land adjacent to Timm Road
- Utility/street extensions to serve Frederick Trust property
- Wetland delineation as potential development occurs
- Building finishes that are complementary to existing building guidelines
- Marketing of the Norwood Inn for sale or development
- Finding intrigued developers/businesses to locate

# PORT AUTHORITY GENERAL FUND HISTORY AND FORECAST

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	COMMENTS
REVENUES										
TOTAL PROPERTY TAXES	75,000	75,000	75,000	75,000	-	75,000	75,000	75,000	85,000	
MISCELLANEOUS										
OTHER INCOME	25,000				-					
OTHER INCOME 256 TIF 18 LJP	6,685				-			-	-	TIF admin fees Decertify 2021
OTHER INCOME 257 TIF 20 Ziegler	4,254				-				-	TIF admin fees Decertify 2021 but est. loan pay go complete in 2020
OTHER INCOME 259 TIF 22 Lindsay	1,066				-				-	TIF admin fees Decertify 2021
OTHER INCOME 261 D&K Powder Coating	3,308	3,366	3,365	3,365	-	3,365	3,365			TIF admin fees Decertify 2025
OTHER INCOME 262 Birchwood Cottages	1,952	2,060	2,060	2,224	164	2,224	2,256	2,256		TIF admin fees Decertify 2026
OTHER INCOME 263 Blue Star Power Systems	509	4,251	10,627	10,387	(240)	10,387	10,387	10,387		TIF admin fees Decertify 2026
OTHER INCOME 264 Belgrade			3,736		(3,736)	-	-	-		
REFUND & REIMBURSEMENT	19	49			-	-	-	-	-	
LOAN INTEREST					-	-	-	-	-	
TOTAL MISCELLANEOUS REVENUES	42,793	9,726	19,788	15,976	(3,812)	15,976	16,008	12,643		
TOTAL REVENUES	\$117,793	\$84,726	\$94,788	\$90,976	(\$3,812)	\$90,976	\$91,008	\$87,643	\$85,000	
EXPENDITURES										
TEMPORARY EMPLOYEES-REGULAR	1,365	1,855	1,300	1,500	200	1,500	1,500	1,500	1,500	Meeting pay
FICA CONTRIBUTIONS	52	75	99	115	16	115	115	115	115	
DEFINED CONTRIBUTION PLAN	39	49	45	50	5	50	50	50	50	
PERSONNEL SERVICES	1,456	1,979	1,444	1,665	221	1,665	1,665	1,665	1,665	
PROFESSIONAL SERVICES	21,706	11,846	30,000	25,000	(5,000)	25,250	25,503	25,758	26,016	Platting costs
ADVERTISING					-	-	-	-	-	
LEGAL NOTICES PUBLISHING	-	206	300	300	-	300	300	300	300	
AUDITING AND ACCOUNTING SERVICE	4,454	4,936	5,500	5,800	300	5,800	5,800	5,800	5,800	
DUES AND SUBSCRIPTIONS	-	3,566	-	3,700	3,700	3,700	3,700	3,700	3,700	
TRAVEL EXPENSE	173	61	100	200	100	200	200	200	200	
BUSINESS APPRECIATION LUNCH	-	-	3,000	3,000	-	3,030	3,060	3,091	3,122	
PROPERTY INSURANCE	216	214	250	225	(25)	225	225	225	225	
PROPERTY TAXES					-	-	-	-	-	
MISCELLANEOUS			2,500	2,500	-	2,500	2,500	2,500	2,500	
MISCELLANEOUS - PURCHASE PROPERTY	250				-	-	-	-	-	
MISCELLANEOUS - GREATER MANKATO GROWTH (REDA)	35,789	30,789	31,000	31,000	-	31,310	31,623	31,939	32,258	
MISCELLANEOUS - CITY CENTER PARTNERSHIP	5,000	5,000	5,000	5,000	-	5,000	5,000	5,000	5,000	Partnership Agreement
MISCELLANEOUS - REAL ESTATE TAX					-	-	-	-	-	
MISCELLANEOUS - OTHER	260	270	500	500	-	505	510	515	520	
MISCELLANEOUS- CONNECTING COMMERCE	2,000		2,000	2,000	-	2,000	2,000	2,000	2,000	
SERVICES AND CHARGES	69,848	56,888	80,150	79,225	(925)	79,820	80,421	81,028	81,641	
TRANSFERS OUT										
OPERATING TRANSFERS TO 240 JEDA FOR RIST PROPERTY PAYMENT	-	-	-	-	-	-	-	-	-	
OPERATING TRANSFERS TO 379 2010D GO TAX INC BONDS	12,735	12,294	12,395	12,395	12,442	47	12,394			FINAL PAYMENT IN 2024
TOTAL TRANSFERS OUT	12,735	12,294	12,395	12,395	12,442	47	12,394	-	-	
TOTAL EXPENDITURES	\$84,039	\$71,160	\$93,989	\$93,332	(657)	\$93,879	\$82,086	\$82,693	\$83,306	
REVENUES OVER (UNDER) EXPENDITURES	33,753	13,565	799	(2,356)	(3,155)	(2,903)	8,922	4,950	1,694	
FUND BALANCE BEGINNING	95,824	129,577	143,143	143,942		-	141,740	(2,903)	150,662	
FUND BALANCE ENDING	129,577	143,143	143,942	141,586		(2,903)	150,662	2,047	152,356	
CASH, BEGINNING	94,233	132,506	149,895	150,694		148,338	145,435	154,357	159,307	
CASH, ENDING	132,506	149,895	150,694	143,338		145,435	154,357	159,307	161,001	
CASH AS % OF EXPENDITURES	158%	211%	160%	159%		155%	188%	193%	193%	



# DEBT SERVICE OVERVIEW



# DEBT SERVICE FUND

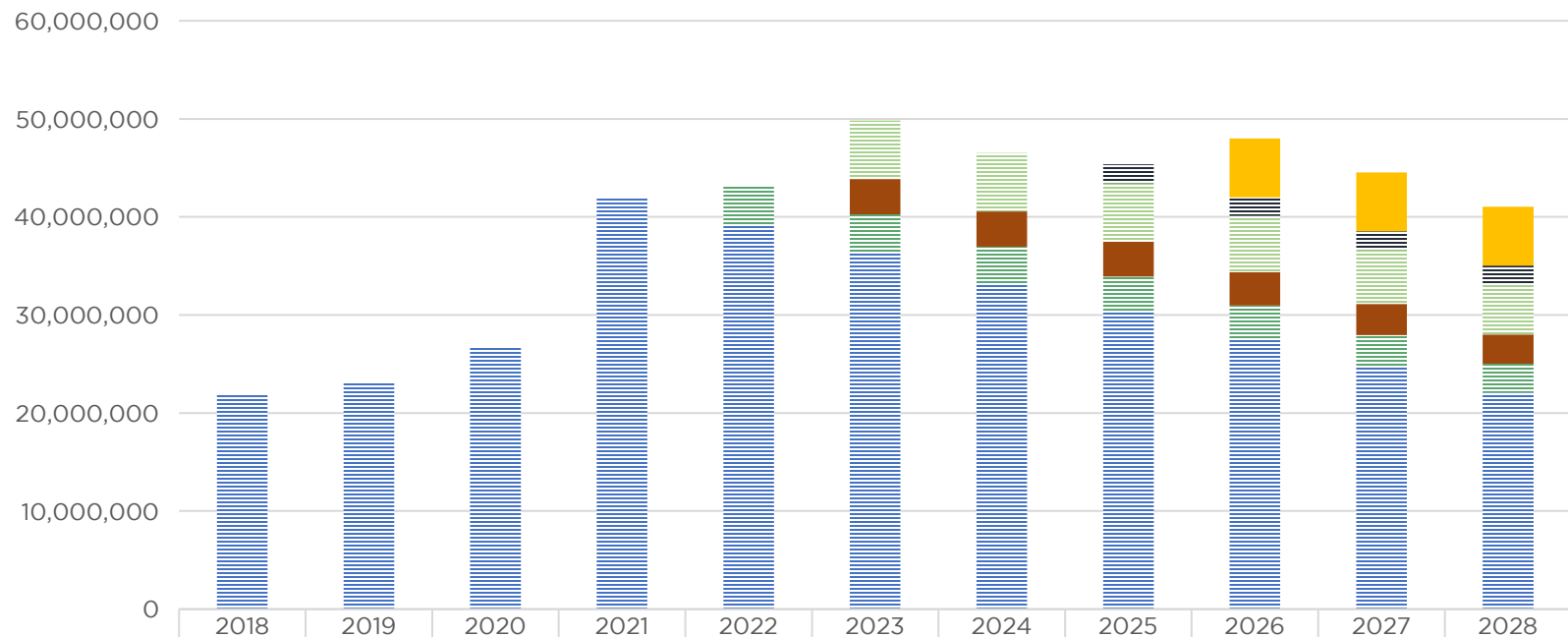
Reports to - Interim Finance Director - Jessica Ryan



## Description:

Debt Service Funds are used to account for the accumulation of resources used for the payment of principal, interest, and fiscal agent fees on long-term liabilities. The City of North Mankato strategically uses debt to provide consistency in its high quality of municipal services, without subjecting residents and business to dramatic spikes and declines in taxes. Several different types of bonds are used by the City of North Mankato for providing services, including General Obligation Bonds, Revenue Bonds, Capital Lease Bonds, and Lease Revenue Bonds. General Obligation total outstanding debt projected for 2022 totals \$43,151,200.

### Existing Debt & Future Debt



TOTAL	\$21,812,322	\$23,131,300	\$26,723,300	\$41,980,300	\$43,151,200	\$49,815,900	\$46,609,600	\$45,357,100	\$47,993,600	\$44,524,900	\$41,035,200
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# DEBT SERVICE FUND HISTORY AND FORECAST

	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	COMMENTS
REVENUES										
PROPERTY TAX	1,680,554	1,690,166	1,747,420	1,869,739	122,319	2,019,318	2,180,863	2,355,332	2,543,759	7% D/S Levy Increase (7.67% Total Levy Increase)
TAX INCREMENT TRANSFER IN	133,727	133,123	159,582	188,713	29,131	199,430	70,310	68,935	67,015	
SALES TAX TRANSFER IN	513,503	583,284	524,107	691,500	167,393	728,700	493,700	481,300	499,900	Sales Tax transfer toward Indoor Rec
SPECIAL ASSESSMENTS - CURRENT	120,188	98,628	177,136	226,775	49,639	281,746	283,881	313,829	306,682	
SP. ASSESS. - INTEREST/PENALTY	560,963	141,922	62,421	62,000	(421)	33,000	53,000	75,000	103,000	
SP. ASSESS. - DELINQUENT	734	7,355	16,572	16,572	-	33,417	33,417	33,417	33,417	
SP. ASSESS. - DEFERRED	251	3,695	24,726	21,673	(3,053)	18,620	15,566	12,513	900	
INTERGOVERNMENTAL	-	-	259,350	257,300	(2,050)	260,100	-	-	-	MnDOT reimbursement
INVESTMENT EARNINGS	3,916	183	2,000	2,000	-	2,000	2,000	2,000	2,000	
TRANSFERS IN	2,332,401	1,855,080	-	-	-	-	-	-	-	
BOND PROCEEDS	2,479,306	1,637,905	-	53,625	-	-	30,000	90,000	-	
<b>TOTAL REVENUES</b>	<b>\$7,825,542</b>	<b>\$6,151,341</b>	<b>\$2,973,314</b>	<b>\$3,389,896</b>	<b>\$362,958</b>	<b>\$3,576,331</b>	<b>\$3,162,738</b>	<b>\$3,432,326</b>	<b>\$3,556,673</b>	
EXPENDITURES (BONDS)					-					
<b>G.O. Debt Service Funds</b>										
2009D GO STATE AID STREET AND REFUNDING BONDS	256,100	259,350	-	-	-	-	-	-	-	Refunded 1998B State Aid Street Bonds (Countryside Commerce Extension) & Extend CSAH41/ Carlson Dr./ Howard Dr.
2010A GO IMPROVEMENT BONDS	213,075	1,311,918	199,120	188,600	(10,520)	187,400	186,000	189,400	182,400	CSAH 41/ Carlson Dr./ Howard Dr.
2010C GO REFUNDING BONDS	676,105	770,143	274,573	-	(274,573)	-	-	-	-	Refunds 2001A Water Revenue Bonds, 2002A G.O. Improvement Bonds, 2003A Improvement Bonds, 2004A Improvement Bonds (Water Plant #2 Radium Removal Water Loop - Howard to Pleasant View, Northgate Presidential, Rolling Green, Lor Ray Dr. Extension, M Refunds 2004A, 2004B, 2005D (Lookout Dr. Recon 2004D Recycling Center and 2005D, Klingel, Deerw Seykora, Whispering Oak Twins, Rolling Green, & Otter Court)
2012A GO CROSS OVER REFUNDING BONDS	91,380	-	-	-	-	-	-	-	-	Roe Crest-Noretta-Belgrade Ravine, Old Belgrade A West Carlson Dr Extension
2014A GENERAL OBLIGATION BONDS	80,388	614,192	77,538	67,550	(9,988)	70,550	73,350	70,950	73,550	Refunds 2005A, 2006B, 2006C, 2007B, 2008B and
2015A GENERAL OBLIGATION BONDS	129,093	72,293	146,543	164,343	17,800	176,743	193,625	200,078	200,703	
2015B GENERAL OBLIGATION REFUNDING BONDS	-	-	257,700	260,500	2,800	260,500	-			
2016A GENERAL OBLIGATION BONDS	128,550	126,450	129,250	132,000	2,750	129,700	127,400	125,100	73,300	75' Ladder Fire Truck & Roe Crest
2018A GENERAL OBLIGATION BONDS - Swim Facility	330,694	354,094	352,119	354,769	2,650	352,194	354,394	351,369	353,119	Spring Lake Swim Facility Project
2018A GENERAL OBLIGATION BONDS - Jefferson	34,344	38,669	38,069	42,244	4,175	41,344	40,444	39,544	38,644	Jefferson Ave.
2019A G.O. IMPROVEMENT BONDS - Commerce & Tyler	132,185	120,675	116,100	114,300	(1,800)	117,450	115,550	118,600	116,600	Commerce & Tyler Ave.
2019A GENERAL OBLIGATION BONDS - Equipment	4,240	27,900	34,900	34,300	(600)	33,700	33,100	32,500	31,900	Equipment
2020B - Monroe, Hoover SRTS, Countryside		46,797	250,000	260,850	10,850	256,550	257,200	252,800	248,400	
<b>2021A GO BONDS - Cliff &amp; Harrison</b>			51,474	122,450	70,976	144,150	145,250	146,150	146,850	
<b>2022A GO BONDS - Lor Ray &amp; McKinley</b>				145,657		273,848	345,598	345,098	339,223	

	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	COMMENTS
PROJECTED DEBT SERVICE										
Bonds Issued 2023 - Somerset (\$2.825), Roundabout (\$.75)	-	-	-	-	-	107,250	294,400	298,550	297,475	
Bonds Issued 2023 - Indoor Rec (\$5.97)						191,400	422,875	425,675	423,250	
Bonds Issued 2024 - Hoover SRTS (\$0.18) & Garfield (\$0.5)	-	-	-	-	-	-	-	-	-	Anticipating full state-aid funded project
Bonds Issued 2025 - Sherman 700 Block (\$0.4)	-	-	-	-	-	-	-	57,000	155,500	
Bonds Issued 2026 - PW Building (\$6.0)						-	-	-	180,000	
TOTAL G.O. DEBT SERVICE FUNDS	2,076,152	3,742,480	1,927,385	1,887,562	(185,480)	2,342,778	2,589,185	2,652,813	2,860,913	
PORT AUTHORITY DEBT SERVICE										
2010D GO TIF REFUNDING BONDS	115,100	116,189	111,938	117,233	5,295	112,088	4,463	9,306	8,994	Webster Avenue, Belgrade Avenue (Marigold, et al), FX Fusion.
2011A PORT AUTHORITY GO BONDS	2,675,078	207,100	198,975	200,825	1,850	202,575	194,325	196,075	197,725	Highway 14/41 Interchange Bonds. Receives partial support from Sales Tax.
2011B PORT AUTHORITY TAXABLE GO TAX INC. REVENUE BONDS	33,215	32,615	32,015	31,385	(630)	35,615	34,735	33,835	32,915	422 Belgrade TIF.
2021A GO Bonds - Belgrade Ave.			12,631	27,900	15,269	37,100	36,100	35,100		
TOTAL PORT AUTHORITY FUNDS	2,823,393	355,904	355,559	377,343	21,784	387,378	269,623	274,316	239,634	
SALES TAX DEBT SERVICE										
2009C GO SALES TAX REVENUE BONDS	230,350	233,700	231,200	233,000	1,800	234,400	-	-	-	Regional Park & Downtown Redevelopment Projects
2010B GO SALES TAX REVENUE BONDS	68,075	66,150	64,225	67,300	3,075	65,200	62,800	-	-	Regional Park & Downtown Redevelopment Projects
2021A GO SALES TAX REVENUE			228,682	391,200	162,518	429,100	430,900	481,300		
TOTAL SALES TAX BONDS	298,425	299,850	524,107	691,500	167,393	728,700	493,700	481,300	-	
TRANSFERS OUT										
OPERATING TRANSFERS TO 603 RIVERBEND ONGOING SUPPORT	-	-	40,000	40,000	-	40,000	40,000	-	-	Place Holder for Now. Dependent on Recycling Revenue.
OPERATING TRANSFER TO ELIMINATE CASH DEFICIT	1,619,956									
OPERATING TRANSFERS	496,345									
TOTAL TRANSFERS OUT	2,116,301	-	40,000	40,000	-	40,000	40,000	-	-	
TOTAL EXPENDITURES	7,314,270	4,398,234	2,847,051	2,996,405	3,697	3,498,855	3,392,508	3,408,429	3,100,546	
REVENUES OVER (UNDER) EXPENDITURES	511,271	1,753,107	126,263	393,492	359,261	77,476	(229,770)	23,897	456,127	
TOTAL INTERFUND LOAN ACTIVITY	(312,920)	(294,984)	(143,600)	(143,600)	(143,600)	-	-	-	-	Repayment of loan to General, Water, and Sewer Funds
CASH, BEGINNING	2,268,254	2,394,394	1,746,700	1,729,363		1,979,255	2,056,731	1,826,961	1,850,858	
CASH, ENDING	2,394,394	1,746,700	1,729,363	1,979,255		2,056,731	1,826,961	1,850,858	2,306,984	
CASH AS % OF EXPENDITURES	51%	28%	61%	66%		59%	54%	54%	49%	



## 2023 Levy Options

		<b>1</b>		<b>2</b>		<b>3</b>		<b>4</b>	
<b>2022 Levy</b>		<b>7.67% Levy</b>		<b>10.4% Levy</b>		<b>13.2% Levy</b>		<b>Flat Tax Rate</b>	
		<b>Increase</b>	<b>+/- 2022</b>	<b>Increase</b>	<b>+/- 2022</b>	<b>Increase</b>	<b>+/- 2022</b>		<b>+/- 2022</b>
<b>General Fund Levy</b>	5,300,575	\$5,724,621	\$424,046	\$5,724,621	\$424,046	\$5,724,621	\$424,046	\$5,724,621	\$424,046
<b>Port Authority</b>	75,000	75,000	-	75,000	-	75,000	-	75,000	-
<b>Debt Service Tax</b>	1,346,736	1,400,405	53,669	1,400,405	53,669	1,400,405	53,669	1,400,405	53,669
<b>Abatement</b>	400,684	469,334	68,650	469,334	68,650	469,334	68,650	469,334	68,650
<b>Additional Levy</b>				\$192,572		\$391,311		\$652,269	
<b>Total Tax Levy</b>	<b>\$7,122,995</b>	<b>\$7,669,360</b>		<b>\$7,861,932</b>		<b>\$8,060,671</b>		<b>\$8,321,629</b>	
<b>Levy Increase</b>		<b>\$546,365</b>		<b>\$738,937</b>		<b>\$937,676</b>		<b>\$1,198,634</b>	
<b>% Increase</b>		<b>7.67%</b>		<b>10.4%</b>		<b>13.2%</b>		<b>16.8%</b>	
<b>+/- New Growth</b>		<b>\$443,082</b>		<b>\$635,654</b>		<b>\$834,392</b>		<b>\$1,095,351</b>	
<b>Tax Rate &amp; Est. Tax Rate</b>	<b>47.833%</b>	<b>44.084%</b>		<b>45.191%</b>		<b>46.333%</b>		<b>47.833%</b>	
<b>Tax Rate Change</b>		<b>-3.749%</b>		<b>-2.642%</b>		<b>-1.500%</b>		<b>0.000%</b>	
		One new officer, ASA repairs, Transit increase		Two new officers, more for parks, streets		Build reserves		Reduce debt issuance	