



City of North Mankato, Minnesota

To: Mayor Dehen & City Council
From: John D. Harrenstein, City Administrator
Date: August 11, 2015
Re: 2016 Proposed Budget

Overview

Total budgeted expenditures proposed in 2016 for the City of North Mankato are approximately \$18,238,000 compared to \$18,892,000 estimated to be spent by the end of 2015. The decreased spending of approximately \$650,000 is attributed to onetime costs incurred relocating CCTV to Bethany Lutheran College in 2015 (\$334,000), reduced spending in the sales tax fund (\$180,000), reductions in the Port Authority General Fund (\$116,000) and a reduction in estimates for Port Authority State Revolving Loan payments (\$29,000).

Staff recommends the tax rate remain flat at 54% for 2016. General Fund revenues are estimated to increase by \$360,000 fueled by a 3.1% anticipated growth in the tax base (\$160,000), additional electric and cable franchisee payments (\$150,000) and increased collections from fire/police insurance premiums as well as a small increase in State Aid (\$51,000). Expenditures in the General Fund are proposed to increase by \$540,000 for capital outlay associated with the Pavement Management Plan and Parks Master Plan (\$275,000), transfers that resume regular contributions to the Capital Equipment & Facilities Fund as well as annual payments to KTV (\$220,000) and increased personnel costs.

A 3% merit increase is proposed for the 2016 Budget. Total staffing is proposed to remain constant at 58 total Full Time Equivalents in 2016.

2016 Proposed Budget linked to Community Vision & Strategic Plan

"North Mankato is a growing and safe community with outstanding recreational assets, well maintained infrastructure, vibrant business districts, and provides residents with an excellent quality of life."

The above statement was adopted by the City Council as the vision statement of our community and segregates the vision into five strategic program areas: Outstanding Recreational Assets, Well Planned & Maintained Infrastructure, Safe Community, Growing & Vibrant Business – Industrial – Residential Districts, and Excellent Quality of Life. As described below, the proposed 2016 Budget funds those strategic program areas with the intent of accomplishing the vision statement of the community.

a. Pavement Management Plan (Well Planned & Maintained Infrastructure)

The 2016 Budget allocates an additional \$150,000 in spending for bituminous overlays.

In 2014 the City Council adopted a Pavement Management plan that recommended a total of \$564,000 annual spending for seal coating and bituminous overlay. Following adoption of the plan, in 2015 the City set aside \$322,000 for this program or 57% of the recommended amount. In 2016 staff proposes to set aside \$472,000 or 84% of the recommended amount by increasing the overlay budget to \$350,000 compared to the \$200,000 spent last year.

b. Parks Plan / Conservation Management (Outstanding Recreational Assets)

The 2016 Budget allocates an additional \$125,000 in annual spending on the park system associated with the adoption of the Parks Master Plan in 2015. In addition, another \$90,000 is set aside to replace the filter at Spring Lake Swim Facility.

These allocations bring total spending on capital outlay in parks to \$300,000 which exceeds the recommendation of the Parks plan. The \$125,000 set aside in 2016 will fund completion of a bridge between Lady Bug Lake and Lady Bug Bay, additional parking at Benson Park, resurfacing tennis courts, replacement of playground equipment in one of the City parks, addition of other play features at the Spring Lake Swim Facility, and reestablish the boulevard tree program. The Parks plan also called for additional enhancement of trails and greenways, adoption of policies related to greenways, and analysis of the urban forest. Work on these policies is underway parks staff continue to be trained in conservation management techniques.

c. Caswell Expansion (Outstanding Recreational Assets)

The 2015 Proposed Budget called for deliberation on seeking additional sales tax authorization to maintain existing regional recreation assets and other projects of a recreational nature. Following that request, the City Council adopted Resolution 7-15 calling for the extension of the local option sales tax for \$9.0 million in additional spending. While the request to extend the sales tax did not succeed, efforts will resume in the 2016 legislative session.

Following adoption of the Parks Master Plan in 2015, the City Council directed staff to commission the development of options for expanding indoor recreation at Caswell Park. Those plans are underway and will likely be proposed as an amendment to the Parks plan later this year. If the sales tax legislation is successful, immediate financial resources available for an indoor recreation facility would amount to approximately \$2.5 million and could be located on 10 acres of land located immediately west of Caswell Park valued at \$500,000.

d. Industrial Park Expansion (Vibrant Business, Industrial, & Residential Districts)

The recent annexation of property near the highway 14/41 interchange and anticipated completion of the extension of Carlson Drive warrants additional master planning regarding additional infrastructure projects associated with the North Port Industrial Park. The 2016 Budget allocates funding to complete this analysis.

Summary

The proposed 2016 Budget builds on a foundation of strategic planning. Funding for a variety of programs approved by the City Council ensures North Mankato may continue its promise to citizens of a community that is safe, growing, recreational, and focused on strengthening neighborhoods for existing and future generations.

**CITY OF NORTH MANKATO
BUDGET CALENDAR
FISCAL YEAR 2016 BUDGET**

June 26	Finance Director distributes budget calendars, budget worksheets and capital improvement worksheets to all Department Heads.
July 10	Department Heads submit budget and capital improvement requests.
July 13 - 24	Finance Director assembles preliminary City budget.
July 27	Finance Director presents preliminary City budget to City Administrator
July 31	Deadline for Department of Revenue to certify Local Government Aid to be paid in 2016.
August 1	Last day for officers of volunteer firefighters' relief association paying lump sum pensions to estimate accrued liability of the fund for the following year and certify requirements to the City Council.
August 17 (6:00 p.m.)	Council Budget Workshop.
September 8 (6:00 p.m.)	Council Budget Workshop.
September 21	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. This public input meeting must occur after Nov. 24 and before December 29, and must start at or after 6 p.m. The time and place of the public input meeting must be included in the minutes but newspaper publication of the minutes is not required.
September 30	Deadline for City to adopt proposed budget by resolution and certify to the county auditor the proposed property tax levy for taxes payable in the following year. Cities must provide the county auditor with the following information: The time and place of the meeting at which the budget and levy will be discussed and public input allowed. (Again, meeting must occur after Nov. 24 and before December 29, and must not start before 6 p.m.), a phone number that city tax payers may call if they have questions related to the auditor's property tax notice; this does not require listing a private phone number, and an address where comments will be received by mail.
November 11 - 24	Period for county auditors to prepare and county treasurers to mail parcel specific notices of proposed tax levies to taxpayers.
November 16 (6:00 p.m.)	Council Budget Workshop.
November 23	Publish notice of public hearing (not less than 7 days and not more than 30 days before the event).
November 25 - December 28	Period for counties, cities and school districts to hold public hearings to adopt final tax levies.
December 7	City Council holds required Public Hearing for 2016 Budget and 2016-2020 Capital Improvement Plan (1st hearing).
December 21	City Council holds Public Hearing (continuation hearing, if necessary).
December 21	City Council adopts 2016 Budget and Tax Levy and 2016-2020 Capital Improvement Plan.
December 28	Deadline for City to certify final tax levy to county auditor (on or before five working days after December 20 in each year).
December 28	Deadline for cities to certify compliance with Truth in Taxation law to Department of Revenue.
December 30	Deadline for cities to file the Property Tax Levy Report with the Department of Revenue.
January 31	Deadline to submit summary budget information to State Auditor and to publish budget summary in newspaper.

BUDGET SUMMARY FOR FY 2016				
2016 Proposed Expenditures by Fund				
Funds	2015	2016	\$ + / -	% + / -
General Fund by Department				
Legislative	\$ 36,088	\$ 36,121	33	0.1%
Gen Government Adm.	\$ 656,049	\$ 655,878	(171)	0.0%
City Attorney	\$ 106,300	\$ 106,300	-	0.0%
Police	\$ 1,814,594	\$ 1,874,431	59,837	3.3%
Fire	\$ 314,133	\$ 340,383	26,250	8.4%
Street Maintenance	\$ 1,179,410	\$ 1,363,970	184,560	15.6%
Equipment Maintenance (Shop)	\$ 466,886	\$ 414,135	(52,751)	-11.3%
Street Lighting	\$ 346,263	\$ 346,311	48	0.0%
Swimming Facility	\$ 113,715	\$ 113,376	(339)	-0.3%
Caswell Park	\$ 222,291	\$ 229,026	6,735	3.0%
Caswell Park North Soccer Fields	\$ 23,430	\$ 35,012	11,582	49.4%
Parks	\$ 577,072	\$ 666,417	89,345	15.5%
Library	\$ 501,817	\$ 528,598	26,781	5.3%
Library Bookmobile	\$ 79,834	\$ 82,371	2,537	3.2%
Community Development	\$ 454,140	\$ 494,811	40,671	9.0%
Miscellaneous Unallocated	\$ 68,928	\$ 5,000	(63,928)	-92.7%
Area Agency Disbursements	\$ 210,001	\$ 198,173	(11,828)	-5.6%
Transfers	\$ -	\$ 220,770	220,770	0.0%
General Fund Total	7,170,951	7,711,083	540,132	7.5%
Water	\$ 2,002,258	\$ 2,025,958	23,700	1.2%
Wastewater (Sewer)	\$ 2,237,176	\$ 2,185,983	(51,193)	-2.3%
Solid Waste (Garbage)	\$ 745,000	\$ 754,553	9,553	1.3%
Recycling (Sanitation)	\$ 565,620	\$ 575,043	9,423	1.7%
Storm Water	\$ 274,046	\$ 273,257	(789)	-0.3%
Debt Service Funds	\$ 3,048,866	\$ 3,007,545	(41,321)	-1.4%
Community Development Block Grant	\$ 63,000	\$ 67,602	4,602	7.3%
Local Option Sales Tax	\$ 683,444	\$ 503,144	(180,300)	-26.4%
Capital Facilities and Equip. Replacement	\$ 252,000	\$ 519,000	267,000	106.0%
Construction Funds	\$ 770,816	\$ -	(770,816)	-100.0%
Port Authority - General Fund	\$ 194,856	\$ 78,862	(115,994)	-59.5%
Joint Economic Development Fund	\$ 152,000	\$ 144,479	(7,521)	-4.9%
Port Authority Federal Revolving Loan Fund	\$ -	\$ -	-	0.0%
Port Authority Local Revolving Loan Fund	\$ -	\$ -	-	0.0%
Port Authority State Revolving Loan Fund	\$ 28,968	\$ -	(28,968)	-100.0%
TIF 8 - Marigold	\$ 23,543	\$ 61,923	38,380	163.0%
TIF 14 Webster Ave - Sign Pro	\$ 3,189	\$ 8,388	5,199	163.0%
TIF 17 - National Dentex (Pay-go)	\$ 17,786	\$ 13,436	(4,350)	-24.5%
TIF 2 Webster Ave - FX Fusion	\$ 5,273	\$ 10,201	4,929	93.5%
TIF 18 - LJP (Pay-go)	\$ 87,996	\$ 79,468	(8,528)	-9.7%
TIF 20 - Ziegler (Pay-go)	\$ 99,723	\$ 90,514	(9,209)	-9.2%
TIF 19 - 422 Belgrade Ave	\$ 29,890	\$ 29,565	(325)	-1.1%
TIF 22 - Lindsay (Pay-go)	\$ 17,157	\$ 16,062	(1,095)	-6.4%
TIF 21 - All-State Peterbilt (Pay-go)	\$ 28,327	\$ 26,518	(1,809)	-6.4%
TIF 23 - D&K Powdercoating (Pay-go)	\$ -	\$ -	-	0.0%
Public Access	\$ 390,281	\$ 55,770	(334,511)	-85.7%
TOTAL ALL GOVERNMENT	\$ 18,892,166	\$ 18,238,354	(653,812)	-3.5%



CITY OF
NORTH MANKATO

2015 STRATEGIC PLAN

VISION - North Mankato is a growing and safe community with outstanding recreational assets, well maintained infrastructure, vibrant business districts and neighborhoods, and provides residents with an excellent quality of life.

Goals

Outstanding Recreational Assets

Well Planned & Maintained Infrastructure

Safe Community

Growing & Vibrant Business, Industrial & Residential Districts

Excellent Quality of Life

Strategic Program Areas

Library, Parks & Trails

Public Works & Infrastructure

Public Safety

Community & Economic Development

Legislation, Administration & Public Engagement

Action Steps

- ☒ 11th Annual Art Splash
- ☒ Conduct Community Read
- ☒ Host author presentations
- ☒ Almost 5K Fun Run
- ☒ Implementation Benson Park Prairie Restoration
- ☒ Finish Parks Master Plan
- ☐ Analyze library expansion
- ☒ Expand Imagination Station services
- ☐ Conduct one fundraising event for the library
- ☐ Determine future needs for Spring Lake Swim Facility
- ☒ Develop plan to maximize Caswell North Soccer Fields
- ☒ Determine funding options for Parks Master Plan
- ☐ Replace two bridges in Spring Lake Park
- ☐ Seal walking trails

- ☒ Implement Pavement Management System
- ☐ Analyze future traffic plan for Webster Avenue & 169 intersection
- ☒ Determine funding options for deferred street maintenance
- ☒ Complete Main Lift Station upgrade
- ☐ Complete improvements to Lookout Drive interchange
- ☐ Conduct regular street maintenance sealing
- ☐ Complete Well #9
- ☐ Begin Wellhead Protection Plan

- ☒ Continue to maintain crime prevention programs
- ☐ Begin searching for options to replace ladder truck
- ☒ Implement new records management system in police department
- ☒ Increase community police involvement in schools
- ☒ Continue improvement in fire safety public education to further decrease calls
- ☒ Utilize training to address changing emergency needs of our community

- ☒ Purchase building permit software
- ☒ Act on portions of Comprehensive Plan
- ☐ Orderly Annexation Agreement
- ☒ Sell five acres in North Port in 2015
- ☒ Determine long term parking strategy for downtown
- ☐ Propose policy for commercial grant & loan program
- ☒ Propose planned unit development language to zoning code
- ☒ Participate in Safe Routes to School initiative
- ☒ Participate in Envision 2020 Process

- ☒ Financial Management system upgrade
- ☒ Develop long term strategy for information technology
- ☐ Create Revenue Guide
- ☒ Implement credit card and online payment system
- ☒ Continue weekly E-newsletter
- ☐ Update Personnel Handbook
- ☐ Review Storm Water Utility Fee
- ☐ Review Debt Policy
- ☐ Update Special Assessment Policy
- ☒ Employee Recognition Program



CITY OF NORTH MANKATO TAXABLE MARKET VALUE, TAX CAPACITY, PROPERTY TAX LEVY AND TAX RATE																		
Tax Payable Year (1)	Total Market Value	Taxable Market Value	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	Firemans Relief Levy	Debt Service Levy	Abatement Levy	Total Levy	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	41.246%
2007	857,502,300	856,965,300	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	43.267%
2008	917,161,600	914,595,000	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	44.503%
2009	945,061,500	926,820,100	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	44.581%
2010	935,435,600	929,989,400	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	45.626%
2011	915,774,000	915,046,500	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	45.425%
2012	950,583,400	870,672,800	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	50.598%
2013	925,270,700	847,806,500	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	54.566%
2014	933,833,600	856,917,400	240,045	9,963,464	1.0%	3,778,784	-	-	-	-	-	-	75,000	-	1,530,000	-	5,383,784	54.009%
2015	972,010,900	898,894,600	255,229	10,432,114	4.7%	3,991,414	-	-	-	-	-	-	75,000	-	1,441,457	88,543	5,596,414	53.620%
2016 Est.	1,002,037,500	926,760,333	263,141	10,755,510	3.1%	4,150,629	-	-	-	-	-	-	75,000	-	1,430,128	111,347	5,767,104	53.620%
2017 Est.	1,007,047,688	931,394,134	264,457	10,809,287	0.5%	4,167,903	-	-	-	-	-	-	75,000	-	1,440,954	112,083	5,795,940	53.620%

(1) Nicollet County estimate for 2016 total market value.

Historical Property Tax and Value for a North Mankato Residence
Example of How the Property Tax Rate Affects Residents
Single Family / Owner Occupied
One Story Frame / 1,231 Square Feet on 0.386 Acres
Three Bedrooms / Two Baths



Years Receive Tax \$	Co Appraised Market Value	Market Value Homestead Exclusion (2)	Taxable Market Value	Net Tax Capacity Value	City Tax Rate	City Tax Amount	Nicollet County Tax Rate	Nicollet County Tax Amount	Region 9 Tax Rate	Region 9 Tax Amount	HRA Tax Rate	HRA Tax Amount	School District #77 Tax Rate	School District Tax Amount (3)	Total Overlapping Tax Rate (3)	School District Referendum Tax Amount	Total Tax Amount	Market Value Homestead Credit (1)	Total Tax Due
2008	\$144,300	\$0	\$144,300	\$1,443	44.503	\$642	49.580	\$715	0.199	\$3	0.363	\$5	13.318	\$192	107.963	\$211	\$1,769	-\$243	\$1,526
2009	\$144,300	\$0	\$144,300	\$1,443	44.581	\$643	50.996	\$736	0.191	\$3	0.355	\$5	17.637	\$255	113.760	\$207	\$1,849	-\$243	\$1,606
2010	\$162,400	\$0	\$162,400	\$1,624	45.626	\$741	51.521	\$837	0.185	\$3	0.350	\$6	19.604	\$318	117.286	\$239	\$2,144	-\$226	\$1,918
2011	\$157,600	\$0	\$157,600	\$1,576	45.425	\$716	52.793	\$832	0.187	\$3	0.357	\$6	19.115	\$301	117.877	\$237	\$2,094	-\$231	\$1,864
2012	\$160,700	-\$22,800	\$137,900	\$1,379	50.598	\$698	53.700	\$741	0.190	\$3	0.367	\$5	20.991	\$289	125.846	\$237	\$1,973	\$0	\$1,973
2013	\$156,500	-\$23,200	\$133,300	\$1,333	54.566	\$727	52.031	\$694	0.188	\$3	0.352	\$5	18.924	\$252	126.061	\$262	\$1,942	\$0	\$1,942
2014	\$156,500	-\$23,200	\$133,300	\$1,333	54.009	\$720	51.244	\$683	0.173	\$2	0.323	\$4	24.078	\$321	129.827	\$242	\$1,973	\$0	\$1,973
2015	\$160,700	-\$22,800	\$137,900	\$1,379	53.620	\$739	49.380	\$680	0.153	\$2	0.301	\$4	22.600	\$312	126.054	\$254	\$1,991	\$0	\$1,991
2016 est.	\$160,700	-\$22,800	\$137,900	\$1,379	53.620	\$739	NA	NA	NA	NA	NA	NA	NA	AN	NA	NA	NA	\$0	NA

(1), (2) - In 2011, the market value homestead credit (1) program was eliminated for taxes payable in 2012 and beyond, and was replaced with a homestead market value exclusion (2).

(3) - School District Tax Rate and Amount do not include voter approved levies.

Historical Property Tax and Value for a North Mankato Residence
Example of How the Property Tax Rate Affects Residents
Single Family / Owner Occupied
Two Story Frame / 1,352 Square Feet on 0.275 Acres
Four Bedrooms / Three Baths



Years Receive Tax \$	Co Appraised Market Value	Market Value Homestead Exclusion (2)	Taxable Market Value	Net Tax Capacity Value	City Tax Rate	City Tax Amount	Nicollet County Tax Rate	Nicollet County Tax Amount	Region 9 Tax Rate	Region 9 Tax Amount	HRA Tax Rate	HRA Tax Amount	School District #77 Tax Rate	School District Tax Amount (3)	Total Overlapping Tax Rate (3)	School District Referendum Tax Amount	Total Tax Amount	Market Value Homestead Credit (1)	Total Tax Due
2008	\$262,900	\$0	\$262,900	\$2,629	44.503	\$1,170	49.580	\$1,303	0.199	\$5	0.363	\$10	13.318	\$350	107.963	\$385	\$3,223	-\$136	\$3,087
2009	\$267,000	\$0	\$267,000	\$2,670	44.581	\$1,190	50.996	\$1,362	0.191	\$5	0.355	\$9	17.637	\$471	113.760	\$383	\$3,420	-\$132	\$3,288
2010	\$261,800	\$0	\$261,800	\$2,618	45.626	\$1,194	51.521	\$1,349	0.185	\$5	0.350	\$9	19.604	\$513	117.286	\$386	\$3,457	-\$137	\$3,320
2011	\$251,300	\$0	\$251,300	\$2,513	45.425	\$1,142	52.793	\$1,327	0.187	\$5	0.357	\$9	19.115	\$480	117.877	\$377	\$3,339	-\$146	\$3,193
2012	\$262,200	-\$13,600	\$248,600	\$2,486	50.598	\$1,258	53.700	\$1,335	0.190	\$5	0.367	\$9	20.991	\$522	125.846	\$387	\$3,516	\$0	\$3,516
2013	\$250,100	-\$14,700	\$235,400	\$2,354	54.566	\$1,284	52.031	\$1,225	0.188	\$4	0.352	\$8	18.924	\$445	126.061	\$418	\$3,385	\$0	\$3,385
2014	\$250,100	-\$14,700	\$235,400	\$2,354	54.009	\$1,271	51.244	\$1,206	0.173	\$4	0.323	\$8	24.078	\$567	129.827	\$387	\$3,443	\$0	\$3,443
2015	\$287,300	-\$11,400	\$275,900	\$2,759	53.620	\$1,479	49.380	\$1,362	0.153	\$4	0.301	\$8	22.600	\$584	126.054	\$493	\$3,931	\$0	\$3,931
2016 est.	\$287,300	-\$11,400	\$275,900	\$2,759	53.620	\$1,479	NA	NA	NA	NA	NA	NA	NA	AN	NA	NA	NA	\$0	NA

(1), (2) - In 2011, the market value homestead credit (1) program was eliminated for taxes payable in 2012 and beyond, and was replaced with a homestead market value exclusion (2).

(3) - School District Tax Rate and Amount do not include voter approved levies.

COMPARABLE CITY TAX LEVIES & TAXABLE MARKET VALUES IN NICOLLET COUNTY (CITY RATE ONLY)					
Ranked by "City" Tax Rate (highest lowest)	Comparable Cities	Population	2015 Budget Yr City Tax Rate	Tax Levy	2015 Budget Yr Taxable Market Value
1	Lafayette City	486	54.962	\$ 99,195	\$ 20,010,600
2	North Mankato	13,610	53.620	\$ 5,596,414	\$ 898,894,600
3	Nicollet City	1,116	50.426	\$ 292,000	\$ 55,877,100
4	St. Peter City	11,758	46.790	\$ 2,170,354	\$ 459,298,300
5	Mankato City	-	43.847	\$ 23,436	\$ 2,980,700
6	Courtland City	619	32.445	\$ 168,925	\$ 50,507,800
7	Belgrade Twp	1,034	14.211	\$ 294,000	\$ 238,624,100
8	Granby Twp	235	9.599	\$ 115,000	\$ 157,206,600
9	Oshawa Twp	500	9.193	\$ 154,708	\$ 193,002,700
10	Courtland Twp	602	8.487	\$ 130,160	\$ 199,227,300
11	Nicollet Twp	506	8.449	\$ 124,384	\$ 188,524,300
12	Lafayette Twp	681	7.671	\$ 190,000	\$ 319,837,800
13	Lake Prairie Twp	654	6.066	\$ 166,000	\$ 331,764,900
14	West Newton Twp	413	5.935	\$ 95,000	\$ 217,770,300
15	Traverse Twp	336	5.342	\$ 65,000	\$ 143,340,100
16	Brighton Twp	148	4.857	\$ 32,000	\$ 87,438,300
17	Ridgely Twp	108	4.682	\$ 25,000	\$ 72,219,600
18	Bernadotte Twp	263	4.366	\$ 75,000	\$ 220,688,900
19	New Sweden Twp	277	4.117	\$ 83,000	\$ 242,711,500

COMPARABLE CITY OVERLAPPING TAX RATE IN NICOLLET COUNTY (ALL TAXING UNITS)				
Ranked by "Overlapping" Tax Rate (highest to lowest)	Comparable Cities	Population	2015 Budget Yr Taxable Market Value	2015 Budget Yr Overlapping Tax Rate**
1	North Mankato	13,610	\$ 898,894,600	126.054
2	Lafayette Twp	681	\$ 319,837,800	124.113
3	Mankato City	-	\$ 2,980,700	115.331
4	St. Peter City	11,758	\$ 459,298,300	113.604
5	Nicollet City	1,116	\$ 55,877,100	112.783
6	Courtland City	619	\$ 50,507,800	102.356
7	Belgrade Twp	1,034	\$ 238,624,100	87.245
8	Lake Prairie Twp	654	\$ 331,764,900	82.740
9	Oshawa Twp	500	\$ 193,002,700	82.227
10	Nicollet Twp	506	\$ 188,524,300	81.483
11	Bernadotte Twp	263	\$ 220,688,900	81.040
12	New Sweden Twp	277	\$ 242,711,500	80.791
13	Courtland Twp	602	\$ 199,227,300	78.419
14	Lafayette City	486	\$ 20,010,600	77.603
15	West Newton Twp	413	\$ 217,770,300	75.867
16	Brighton Twp	148	\$ 87,438,300	74.789
17	Traverse Twp	336	\$ 143,340,100	72.804
18	Granby Twp	235	\$ 157,206,600	72.061
19	Ridgely Twp	108	\$ 72,219,600	61.443

**Overlapping Tax Rate figures were taken from the "Nicollet County Rates Taxes Payable 2014 Tax Extension Rates Sheet" provided by the Nicollet County Treasury and are representative of the highest available value for city or township available.

COMPARABLE CITY TAX LEVIES & TAXABLE MARKET VALUES IN MINNESOTA (CITY RATE ONLY)					
Ranked by "City" Tax Rate (highest lowest)	Comparable Cities	Population	2015 Budget Yr City Tax Rate	Tax Levy	2015 Budget Yr Taxable Market Value
1	Hibbing	16,340	82.365	\$ 5,626,172	\$ 634,729,600
2	Hutchinson	14,124	74.416	\$ 6,656,623	\$ 742,545,200
3	Brainerd	13,659	71.310	\$ 4,899,273	\$ 553,572,100
4	Red Wing	16,505	65.852	\$ 17,193,124	\$ 1,843,150,300
5	Albert Lea	17,945	63.216	\$ 5,958,559	\$ 760,652,800
6	Owatonna	25,660	59.533	\$ 10,202,518	\$ 1,449,584,700
7	Northfield	20,313	56.675	\$ 7,166,706	\$ 1,116,888,966
8	North Mankato	13,610	53.620	5,596,414	\$ 898,894,600
9	Faribault	23,631	53.168	\$ 6,880,685	\$ 1,090,176,900
10	Fergus Falls	13,280	52.956	\$ 4,934,330	\$ 778,303,900
11	Worthington	12,986	51.780	\$ 3,262,150	\$ 560,304,900
12	Buffalo	15,911	51.769	\$ 5,839,684	\$ 963,485,500
13	Marshall	13,719	51.052	\$ 5,380,444	\$ 825,924,400
14	Sauk Rapids	13,307	48.170	\$ 3,418,418	\$ 7,096,571
15	St. Peter	11,758	46.790	\$ 2,170,350	\$ 459,298,300
16	Fairmont	10,464	46.165	\$ 3,410,000	\$ 617,249,100
17	Mankato	41,202	43.560	\$ 15,132,325	\$ 34,751,695
18	Cloquet	12,258	38.056	\$ 2,729,059	\$ 641,689,900
19	Willmar	19,731	35.168	\$ 4,451,101	\$ 12,510,060

COMPARABLE CITY OVERLAPPING TAX RATE IN MINNESOTA (All TAXING UNITS)				
Ranked by "Overlapping" Tax Rate (highest to lowest)	Comparable Cities	Population	2015 Budget Yr Taxable Market Value	2015 Budget Yr Overlapping Tax Rate
1	Cloquet	12,258	\$ 641,689,900	165.378
2	Sauk Rapids	13,307	\$ 7,096,571	161.408
3	Hibbing	16,340	\$ 634,729,600	149.699
4	Hutchinson	14,124	\$ 742,545,200	143.808
5	Albert Lea	17,945	\$ 760,652,800	139.163
6	Owatonna	25,660	\$ 1,449,584,700	134.297
7	Brainerd	13,659	\$ 553,572,100	132.322
8	Northfield	20,313	\$ 1,116,888,966	132.252
9	Buffalo	15,911	\$ 963,485,500	129.771
10	Worthington	12,986	\$ 560,304,900	129.480
11	North Mankato	13,610	\$ 898,894,600	126.054
12	Red Wing	16,505	\$ 1,843,150,300	123.815
13	Fergus Falls	13,280	\$ 778,303,900	118.150
14	Faribault	23,631	\$ 1,090,176,900	114.615
15	St. Peter	11,758	\$ 459,298,300	113.604
16	Marshall	13,719	\$ 825,924,400	107.106
17	Mankato	41,202	\$ 34,751,695	103.978
18	Fairmont	10,464	\$ 617,249,100	100.854
19	Willmar	19,731	\$ 12,510,060	99.851

North Mankato, MN Special Assessments

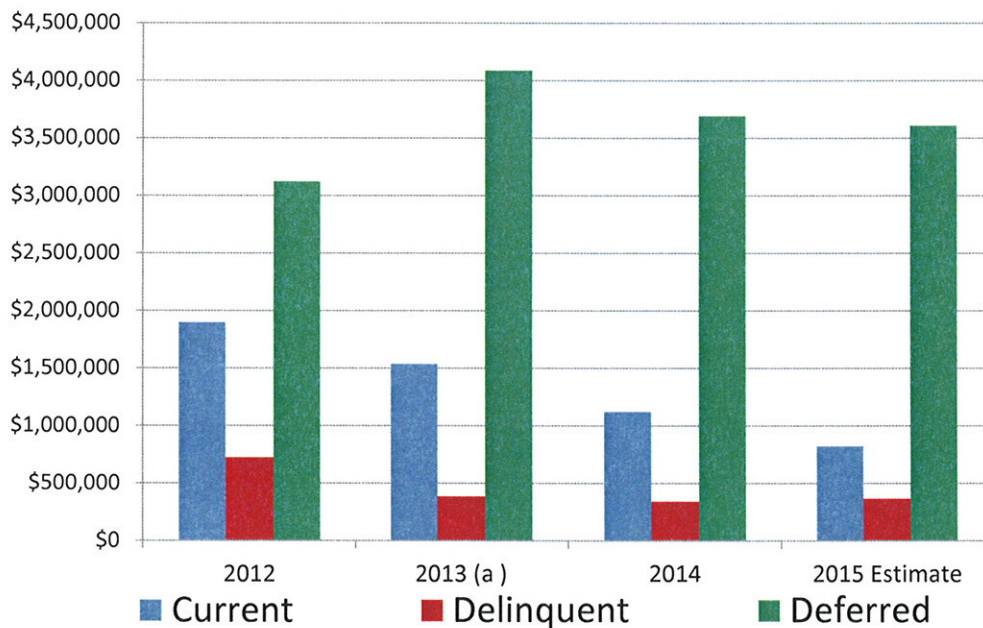
	2012	2013 (a)	2014	2015 Estimate
<u>Principal Outstanding:</u>				
Current	\$1,899,004	\$1,539,454	\$1,121,964	\$823,618
Delinquent	\$724,069	\$384,084	\$339,264	\$365,007
Deferred	\$3,122,704	\$4,087,948	\$3,692,901	\$3,612,109
Total Outstanding	\$5,745,777	\$6,011,487	\$5,154,129	\$4,800,734
 Annual Change of outstanding		\$265,710	-\$857,358	-\$353,395

(a) In 2013 deferred assessments of \$2,600,985 were certified; in 2014 \$1,581,690 of deferred assessments were recinded. The 2013 balance has been adjusted for comparison purposes.

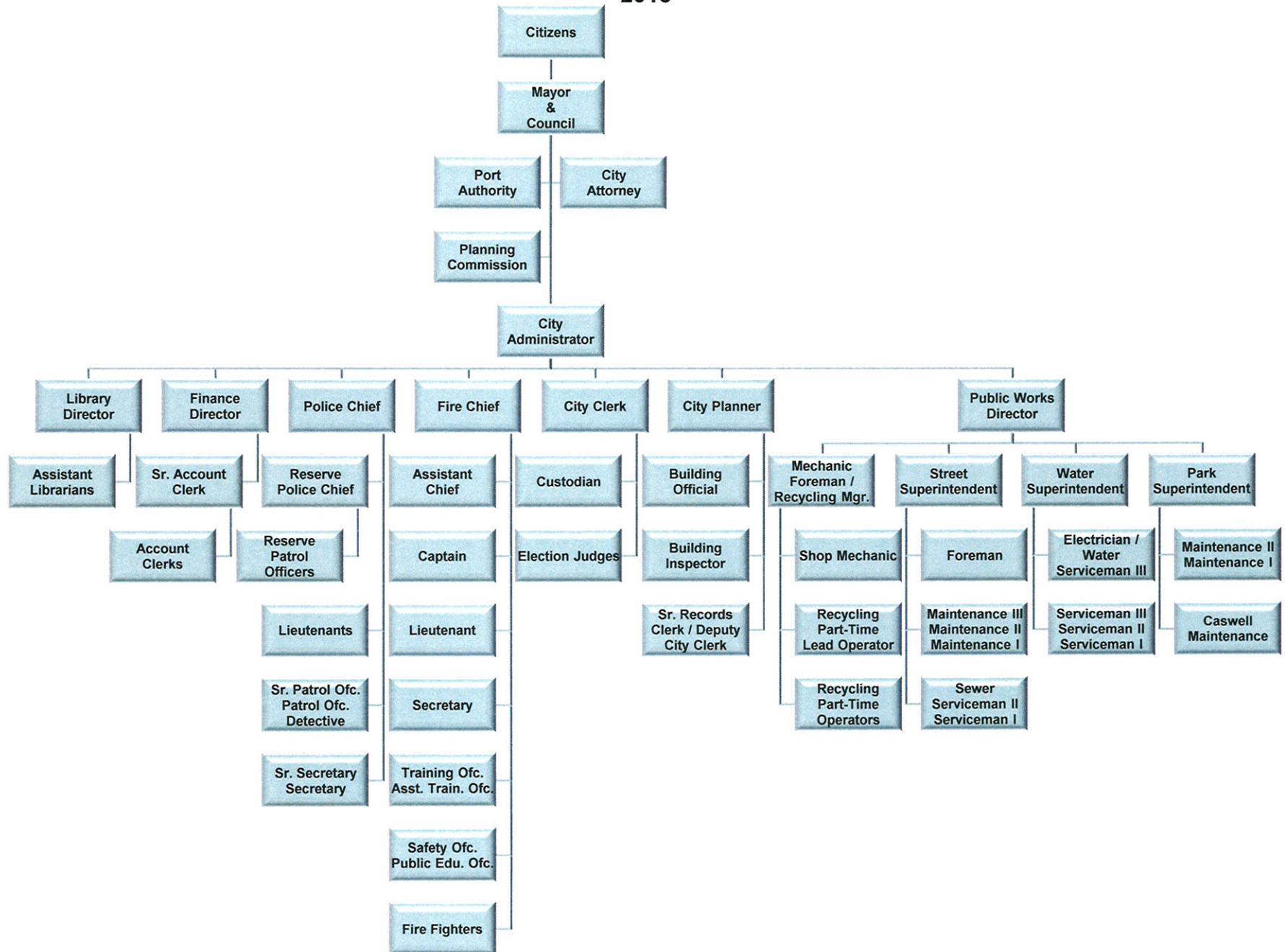
	2013 Actual	2014 Actual	2015 Estimate (b)	2016 Estimate
<u>Collection:</u>				
Current	\$447,245	\$554,759	\$914,323	\$267,748
Delinquent	\$145,108	\$179,710	\$33,926	\$33,926
Deferred	\$616,386	\$345,468	\$430,792	\$289,359
Total Collected (includes interest)	\$1,208,740	\$1,079,937	\$1,379,041	\$591,033

(b) Estimated collections of current assessments are at 80% of Pay 2015 outstanding balance plus interest scheduled out in future years plus \$350,000 pre-pay and \$266,740 of tax forfeit parcel sales; estimated delinquent assessment collections are at 10% of the Pay 2015 balance.

City's Principal Balance of Current, Deferred and Delinquent Special Assessments Includes General Fund, Debt Service Funds, and Enterprise Funds



City of North Mankato Organization Chart 2015



City of North Mankato Full-Time Staffing History								
	Proposed 2016	Actual 2015	Actual 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010	Actual 2009
General Government								
City Administrator	0.5	0.5	0.5	1	1	1	1	1
City Clerk	1	1	1	1	1	1	1	1
Deputy City Clerk	0	0	1	1	1	1	1	1
Finance Director	0.5	0.5	0.5	1	1	1	1	1
Senior Account Clerk	0.5	0.5	0.5	1	1	1	1	1
Part-time Account Clerk	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Custodian	1	1	1	1	1	1	1	1
General Government Total	4.00	4.00	5.00	6.50	6.50	6.50	6.50	6.50
Police								
Police Chief	1	1	1	1	1	1	1	1
Police Lieutenant	3	3	2	2	2	2	2	2
Senior Patrol Officer	4	4	4	4	0	0	0	0
1st. Class	3	3	5	5	8	7	7	6
2nd. Class	1	0	0	0	0	2	0	1
3rd. Class	0	1	0	0	0	0	1	0
Probationary	1	1	0	0	0	0	0	1
Detective	1	1	1	1	1	1	1	1
Police Secretary (1.5)	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Police Total	15.50	15.50	14.50	14.50	13.50	14.50	13.50	13.50
Library								
Library Director	1	1	1	1	1	1	1	1
Assistant Librarian	3	3	4	4	5	6	5	3
Bookmobile	1	1	1	1	1	1	1	1
Part-time Assistant Librarian	0.5	0.5	0.5	0.5	0.5	0.5	0	1.5
Library Total	5.50	5.50	6.50	6.50	7.50	8.50	7.00	6.50

City of North Mankato Full-Time Staffing History								
	Proposed 2016	Actual 2015	Actual 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010	Actual 2009
Community Development								
Community Development Director	1	1	1	1	1	1	1	1
Senior Records Clerk/Deputy City Clerk	1	1	1	1	1	1	1	1
Building Official	1	1	0	0	0	0	0	0
Building Inspector	1	1	2	2	2	3	3	3
Community Development Total	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00
Street								
Public Works Director	0.33	0.33	0.33	0.5	0.15	0.15	0.15	0.15
Street Superintendent	0	0	0	0	1	1	1	1
Foreman	1	1	1	1	1	1	1	1
Street Maint. III	5	5	5	5	5	5	5	5
Street Maint. II	0	0	0	0	0	0	0	0
Street Maint. I	0	0	0	0	0	0	0	0
Construction Manager	0	0	1	0	0	0	0	0
Street Total	6.33	6.33	7.33	6.50	7.15	7.15	7.15	7.15
Fire								
Fire	Volunteers Reimbursed per call.							
Fire Total	0	0	0	0	0	0	0	0
Park								
Park Superintendent	0	0	1	1	1	1	1	1
Park Maint. II	2.5	2.5	2.5	3.5	4.5	4.5	4.5	4.5
Park Maint. I	2	2		0	0	0	0	0
Caswell Maint.	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Park Total	5.00	5.00	4.00	5.00	6.00	6.00	6.00	6.00
Shop								
Mechanic Foreman	1	1	1	1	1	1	1	1
Mechanic	2	2	2	2	2	2	2	2
Shop Total	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
GENERAL FUND TOTAL	43.33	43.33	44.33	46.00	47.65	50.65	48.15	47.65

City of North Mankato Full-Time Staffing History								
	Proposed 2016	Actual 2015	Actual 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010	Actual 2009
Water Utility								
City Administrator	0.25	0.25	0.25	0	0	0	0	0
Public Works Director	0.33	0.33	0.33	0.5	0.85	0.85	0.85	0.85
Finance Director	0.25	0.25	0.25	0	0	0	0	0
Senior Account Clerk	0.25	0.25	0.25	0	0	0	0	0
Account Clerk	1	1	1	1.4	1.4	1.4	2.2	2.2
Water Superintendent/Interim Parks Operations Manager	1	1	1	1	1	1	1	1
Water Foreman	1	1	1	1	1	0	0	0
Water Serviceman III / Electrician	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Water Serviceman II	1	1	1	1	1	2	1	1
Water Serviceman I	1	1	1	1	1	1	2	2
Water Utility Total	6.58	6.58	6.58	6.40	6.75	6.75	7.55	7.55
Wastewater Utility								
City Administrator	0.25	0.25	0.25	0	0	0	0	0
Public Works Director	0.34	0.34	0.34	0	0	0	0	0
Finance Director	0.25	0.25	0.25	0	0	0	0	0
Senior Account Clerk	0.25	0.25	0.25	0	0	0	0	0
Account Clerk	1	1	1	0.4	0.4	0.4	1.2	1.2
Sewer Serviceman II	2	2	2	2	2	2	2	2
Water Serviceman III/Electrician	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Wastewater Utility Total	4.59	4.59	4.59	2.90	2.90	2.90	3.70	3.70
Recycling Utility								
Recycling Ctr	0	0	0	0.2	0.2	0.2	0.6	0.6
Recycling Lead Operator	0.5	0.5	0.5	0.5	0.5	0.5	1	1
Recycling Part-time	1	1	1	1	1.5	1	1	1.5
Recycling Utility Total	1.50	1.50	1.50	1.70	2.20	1.70	2.60	3.10
Solid Waste Utility								
Account Clerk	1	1	0	0	0	0	0	0
Storm Water Utility Total	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00

City of North Mankato Full-Time Staffing History

	Proposed 2016	Actual 2015	Actual 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010	Actual 2009
Storm Water Utility								
Storm Water Maintenance II	1	1	1	1	1	1	1	1
Storm Water Utility Total	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Access								
Public Access Coordinator	0	0	1	1	1	1	1	1
Production Specialist Coordinator	0	0	1	1	1	1	2	2
Public Access total	0.00	0.00	2.00	2.00	2.00	2.00	3.00	3.00
Construction Account								
Construction Inspector	0	0	0	1	1	1	1	1
Construction Total	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
GRAND TOTAL	58.00	58.00	60.00	61.00	63.50	66.00	67.00	67.00

City of North Mankato Full-Time Staffing History								
	Proposed 2016	Actual 2015	Actual 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010	Actual 2009
Storm Water Utility								
Storm Water Maintenance II	1	1	1	1	1	1	1	1
<i>Storm Water Utility Total</i>	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Access								
Public Access Coordinator	0	0	1	1	1	1	1	1
Production Specialist Coordinator	0	0	1	1	1	1	2	2
<i>Public Access total</i>	0.00	0.00	2.00	2.00	2.00	2.00	3.00	3.00
Construction Account								
Construction Inspector	0	0	0	1	1	1	1	1
<i>Construction Total</i>	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
GRAND TOTAL	58.00	58.00	60.00	61.00	63.50	66.00	67.00	67.00