



# 2022 Budget

City of North Mankato

# Budget Table of Contents

<b>Section</b>	<b>Page</b>
<b>2022 Tax Levy</b>	<b>1</b>
Executive Summary	2
At a Glance	5
Historic and City Comparisons	10
Historical Property Tax and Values	16
Strategic Plan	21
<b>Tax Levy Supported Funds</b>	<b>24</b>
Background	25
Fund Summaries	34
Department Reports & Budgets	38
Port Authority Overview	69
Debt Service Overview	72
<b>Utility Fund Overview</b>	<b>76</b>
Executive Summary	77
Water Department	80
Wastewater	85
Recycling	90
Storm Water	93
Solid Waste	96
Hotel Fund	98
<b>Recreation, Special Revenue, &amp; Economic Development</b>	<b>101</b>
Executive Summary	102
Swim Facility	106
Caswell Sports Fund	111
Youth Football Fund	121
Library Endowment Fund	125



Local Option Sales Tax	127
Charitable Gambling Funds	129
Joint Economic Development Fund	132
Federal Revolving Loan Fund	134
Local Revolving Loan Fund	136
TIF District Funds	138
<b>Capital Improvement Plan</b>	<b>142</b>
CIP Memo	143
2022-2026 CIP Schedule	147
2022-2026 Debt Forecast	156

# BUDGET CALENDAR

May	Finance Director distributes SWOT analyses to Department Heads to complete
June	City Administrator sets expectations for budget requests. 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
September 13th (12:00 p.m.)	Council Budget Workshop #1 - Tax history & distribution background, Relevant Strategic plans, Proposed Tax Levy guidance
September 13 (12:00 p.m.)	Council Budget Workshop #2 - Present Tax Levy supported funds (Gen. Fund, Debt Service Fund, Port Authority Gen. Fund)
September 20th (7:00 p.m.)	Council Action #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 27th (12:00 p.m.)	Council Budget Workshop #4 - Present Utility funds (Water, Sewer, Solid Waste, Recycling, Stormwater)
September 30th	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. (Will already be completed if Council adopts on Sept. 21st)
October 11th, (12:00 p.m.)	Council Budget Workshop #5 - Present economic development & Recreation Funds (Spring Lake Park Swim Facility, Caswell Sports Fund, Youth Football, Library Endowment Fund, Sales Tax Fund, Charitable Gambling Fund, Joint Economic Development Fund, Revolving Loan Funds, and TIF District Funds)
October 25th (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 6th	Council Action #7 - At a regular business meeting the City Council holds required Public Hearing for 2022 Budget and 2022-2026 Capital Improvement Plan (1st hearing).
December 20th	City Council holds Public Hearing (continuation hearing, if necessary).
December 20th	Council Action #8 - At a regular business meeting the City Council adopts 2022 Budget and Tax Levy and 2022-2026 Capital Improvement Plan.





# 2022 BUDGET OVERVIEW

Tax History & Distribution, Relevant Strategic Plans, and  
Proposed 2022 Tax Levy

# EXECUTIVE SUMMARY

The purpose of this workshop complies with the budget calendar previously approved by the city council. The calendar indicates that the September 13<sup>th</sup> workshop is convened to review and discuss the tax history & distribution backgrounds, relevant strategic plans, and the proposed tax levy.

- The taxable market value (TMV) of the community is estimated at nearly \$1.3 billion for 2022. This is a \$50 million increase (or 4.0%) between 2021 and 2022 in new growth.
- The total city tax capacity increased by an estimate of \$594,045 between 2021 and 2022
- **The 2022 tax levy is estimated at \$7.12 million which is a 2.0% increase and amounts to approximately \$140,000 in new operating revenue for the City. \$82,000 in new revenue is allocated to the General Fund for 2022 and \$57,000 is dedicated to the debt service fund.**
- The value of the community increased by 4.02% and new construction makes up 1.3% of that increase.
- The estimated tax rate is 47.897%, a 0.93 percentage point reduction from 2021.
- North Mankato is comprised of 5 major tax classifications including residential, commercial, industrial, agricultural, and tax-exempt properties.
  - o Residential parcels make up 75% of total City parcels. These parcels pay 59% of all city tax amounts.
  - o Commercial and industrial properties make up 5% of total City parcels and contribute to 27% of the City tax levy.
- The top 10 highest contributing tax entities in North Mankato contribute to 6.9% of the total levy or approximately \$528,529.
- The average North Mankato homeowner pays roughly \$1,000 in city taxes. Roughly 80% of all residents contributing to the tax levy have an estimated property value between \$100,000 and \$300,000.
- When compared to other similarly sized cities, North Mankato ranks in upper third for TMV, in the middle third for levy, and the bottom third for city tax rates. City utility rates are competitive when compared to similar cities in terms of population size and geographic location.
- Randomly selected commercial and residential properties suggest that the city portion of property tax rates has remained relatively flat over the last three years.



CITY OF NORTH MANKATO																					
TAXABLE MARKET VALUE, TAX CAPACITY, PROPERTY TAX LEVY AND TAX RATE																					
Tax Payable Year (l)	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
2005	810,495,800	803,155,100			165,397	9,241,924	6.7%	2,203,795	261,023	-	-	55,000	-	19,800	45,000	12,429	1,270,185	57,187	3,924,419	15.20%	42.462%
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%	48.812%
2022 Est.	1,359,305,700	1,294,389,316	50,077,216	4.02%	483,354	15,354,807	4.0%	5,300,575	-	-	-	-	-	-	75,000	-	1,346,736	400,684	7,122,995	2.000%	47.897%

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
2022 Est.	1,359,305,700	1,294,389,316	50,077,216	4.02%	483,354	15,354,807	4.0%	7,122,995	2.000%	47.897%
3 Year Avg.	1,304,976,700	1,240,875,772	53,293,039	4.49%	436,689	14,717,115	4.57%	6,966,961	2.15%	48.792%
5 Year Avg.	1,247,254,200	1,179,677,783	63,836,903	5.84%	388,740	13,991,399	6.44%	6,774,694	3.82%	49.89%
10 Year Avg.	1,113,910,220	1,039,698,032	42,371,652	4.09%	325,432	12,253,222	4.26%	6,194,215	3.31%	51.77%
10 Year High	1,359,305,700 (2022)	1,294,389,316 (2022)	93,258,800 (2019)	8.96% (2018)	483,354 (2022)	15,354,807 (2022)	9.90% (2018)	7,122,995 (2022)	6.40% (2018)	54.566% (2013)
10 Year Low	925,270,700 (2013)	847,806,500 (2013)	-22,866,300 (2013)	-2.63% (2013)	240,045 (2014)	9,861,666 (2013)	-3.10% (2013)	5,383,784 (2013)	0.00% (2014)	47.897% (2022)



# AT A GLANCE



## PARCELS

- North Mankato contains a total of **5,256 parcels**.
- With a **population of 14,275**, North Mankato's total parcel count includes both rented and owned residences, commercial and industrial zones, agricultural plots, and tax exempt properties.

## TAXABLE MARKET VALUE

- Total TMV for 2022 is estimated at **\$1,294,389,316**
- This 2022 value is a **4.0%** increase from the 2021 TMV of \$1,244,312,100
- Of this increase, 1.3% is new growth.
- The City's TMV has been increasing by an average of **4.1% since 2013**.

## NET TAX CAPACITY

- Total NTC of **\$15,354,807**
- The "tax capacity value" is determined by **multiplying the taxable market value of the property by the statutory percentage rates** (also called class rates) for the specific classification(s) / use(s) on the property.

## TAX RATE AND LEVY

- In 2021, the North Mankato tax levy was **\$7.0 million**. This was just **48% of the NTC**.
- The city tax rate in **2021 was 48.83%** which was down from **54.56% in 2013**.
- The proposed **2022 city tax rate** is estimated at **47.897%**

# TAX CLASSIFICATIONS 2021

## RESIDENTIAL AND HOMESTEAD

**\$1,033** Average City Tax payment for resident/homestead parcels

- Residential parcels total 3,967 including single unit, non-agricultural homesteads.
- 75% of parcels
- 59% of city taxes

## AGRICULTURAL

**\$907** Average City Tax payment for agriculture parcels

- 13 non-homestead agricultural parcels and 1 agricultural homestead
- less than 1% of parcels
- 1% of city taxes

## COMMERCIAL AND INDUSTRIAL

**\$7,074** Average City Tax payment for commercial parcels

- 261 commercial and public utility parcels
- 5% of parcels
- 27% of city taxes

## RENTAL AND NON-HOMESTEAD

**\$1,386** Average City Tax payment for rental/non homestead parcels

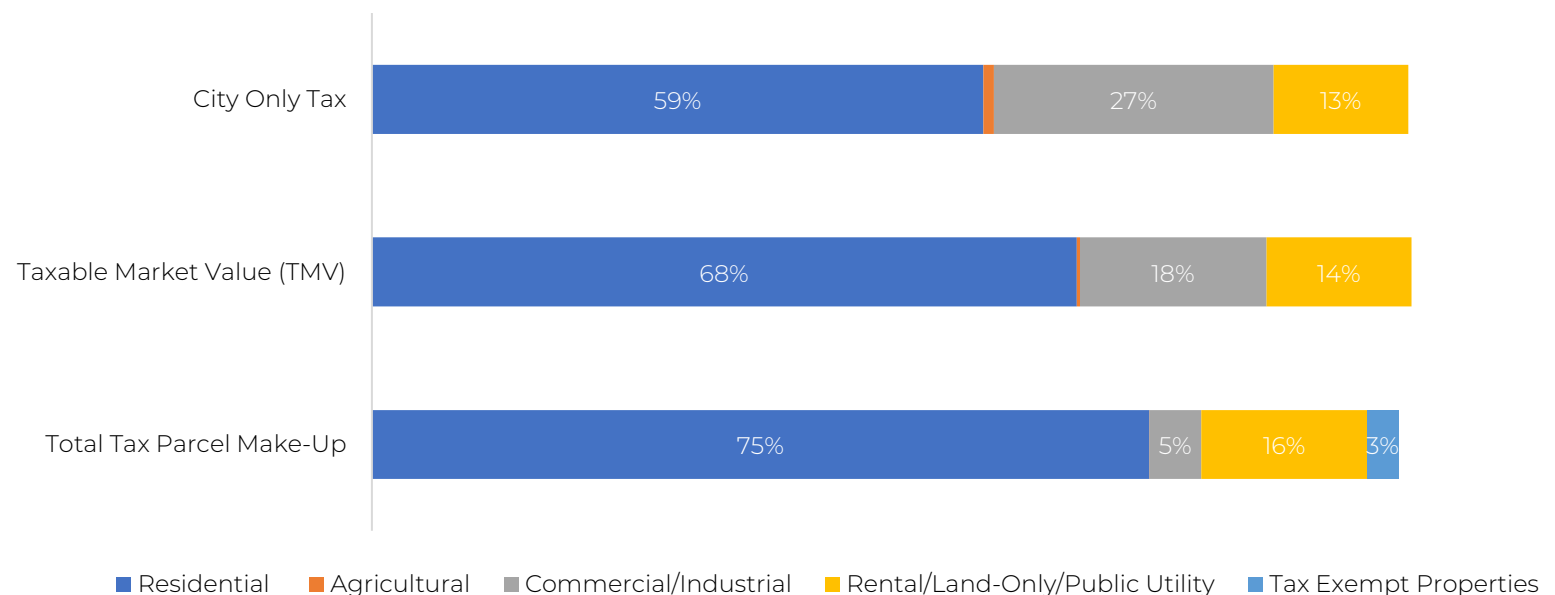
- 825 rental, multi unit, N-H, and /or low income parcels
- 16% of parcels
- 13% of city tax

## TAX EXEMPT PROPERTIES

**\$107,496,200** Total Estimated Market Value of tax exempt parcels

- Schools, medical clinics, and places of worship are just some of the tax exempt properties in North Mankato.
- There are a total of 190 tax exempt properties as of 2021.

## Contributions By Classification



ANY CLASSIFICATIONS NOT REPRESENTED MAKE UP LESS THAN 2% OF CONTRIBUTIONS IN A GIVEN AREA.



# TOP TEN OVERALL

## TAXABLE MARKET VALUE - 2021

NAME OF ENTITY	CLASS	TAXABLE MARKET VALUE
VISTA PRARIE AT MONARCH MEADOWS	RENTAL/NH	\$8,701,700
BLUE STAR POWER SYSTEMS	COMMERCIAL	\$8,446,300
OAK TERRACE ASSISTED LIVING	RENTAL/NH	\$6,528,800
OAK TERRACE SENIOR HOUSING	RENTAL/NH	\$6,520,800
KATO ENGINEERING	COMMERCIAL	\$6,411,100
FUN.COM	COMMERCIAL	\$6,279,200
CENTERPOINT ENERGY	COMMERCIAL	\$6,263,200
TAYLOR CORP	COMMERCIAL	\$6,157,900
THEUNINCK APARTMENTS	RENTAL/NH	\$5,246,400
CARLSON WEDDING SERVICE	COMMERCIAL	\$4,844,000
<b>TOTAL</b>		<b>\$65,399,500</b>

**5.00%** OF THE TOTAL TMV IS FROM THE TOP TEN ENTITIES



# TOP TEN OVERALL

## CITY ONLY TAX - 2021

NAME OF ENTITY	CLASS	CITY TAX PAID
KATO ENGINEERING	COMMERCIAL	\$62,241
CENTERPOINT ENERGY	COMMERCIAL	\$61,163
FUN.COM	COMMERCIAL	\$60,954
TAYLOR CORPORATION	COMMERCIAL	\$59,768
VISTA PRARIE AT MONARCH MEADOWS	RENTAL/NH	\$53,110
CARLSON WEDDING SERVICE	COMMERCIAL	\$46,937
CORPORATE GRAPHICS INTERNATIONAL	COMMERCIAL	\$46,531
WIS-PAK	COMMERCIAL	\$44,845
CARLSON CRAFT	COMMERCIAL	\$40,388
OAK TERRACE ASSISTED LIVING	RENTAL/NH	\$39,848
<b>TOTAL PAID</b>		<b>\$515,784</b>

7.00% OF THE CITY TAX IS PAID BY THE TOP TEN ENTITIES



# TOP TEN

## CLASS 1

### (RESIDENTIAL HOMESTEAD) - 2021

NAME OF ENTITY	TMV	CITY TAX PAID
47 DEERWOOD CT	\$1,107,700	\$6,151
1545 NOTTINGHAM DR	\$962,100	\$5,262
43 DEERWOOD CT	\$956,800	\$5,229
22 NEW CASTLE CT	\$929,800	\$5,065
622 PARKVIEW CT	\$905,400	\$4,916
35 DEERWOOD CT	\$777,900	\$4,138
17 ORIOLE PL	\$773,600	\$4,111
18 NEWCASTLE CT	\$748,700	\$3,959
26 NEWCASTLE CT	\$725,800	\$3,820
2283 NORTHRIDGE DR.	\$659,400	\$3,414
<b>TOTAL</b>	<b>\$8,547,200</b>	<b>\$46,065</b>

**1.00%** OF CLASS 1 CITY TAXES ARE PAID BY THE TOP TEN ENTITIES

PROPERTY VALUE RANGE	NUMBER OF PARCELS	PERCENTAGE OF CLASS 1 PARCELS	Median City Tax Paid	AVERAGE CITY TAX PAID
\$0-99,999	116	2.24%	\$390	\$310
\$100,000-199,999	2,153	41.66%	\$738	\$738
\$200,000-299,999	1,956	37.85%	\$1,147	\$1,171
\$300,000-399,999	621	12.02%	\$1,647	\$1,667
\$400,000-499,999	214	4.14%	\$2,123	\$2,145
\$500,000+	108	2.09%	\$2,846	\$3,064



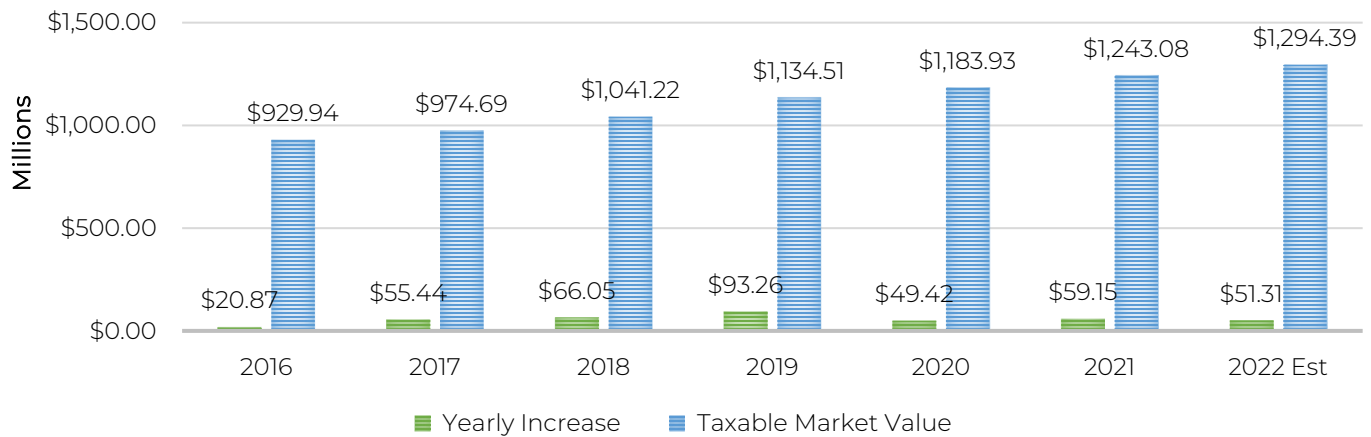
# HISTORIC AND CITY COMPARISONS

## TAXABLE MARKET VALUE

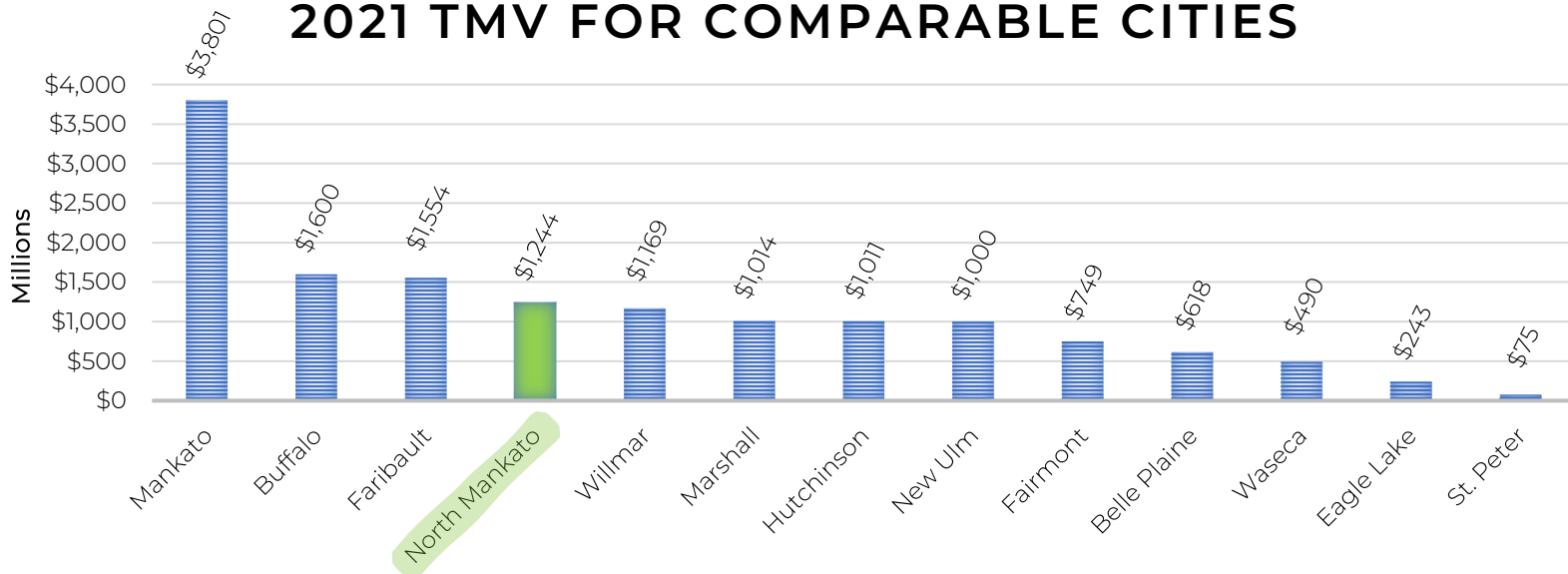
North Mankato est. TMV in 2022- **\$1,294,389,316**

A property's TMV is its estimated market value without any tax exemptions, deferrals, or value exclusions that apply. For example, many homeowners have a Homestead Market Value Exclusion, which reduces the amount of home value that is subject to be taxed. The below values are rounded to the millions.

### HISTORIC TAXABLE MARKET VALUES



### 2021 TMV FOR COMPARABLE CITIES

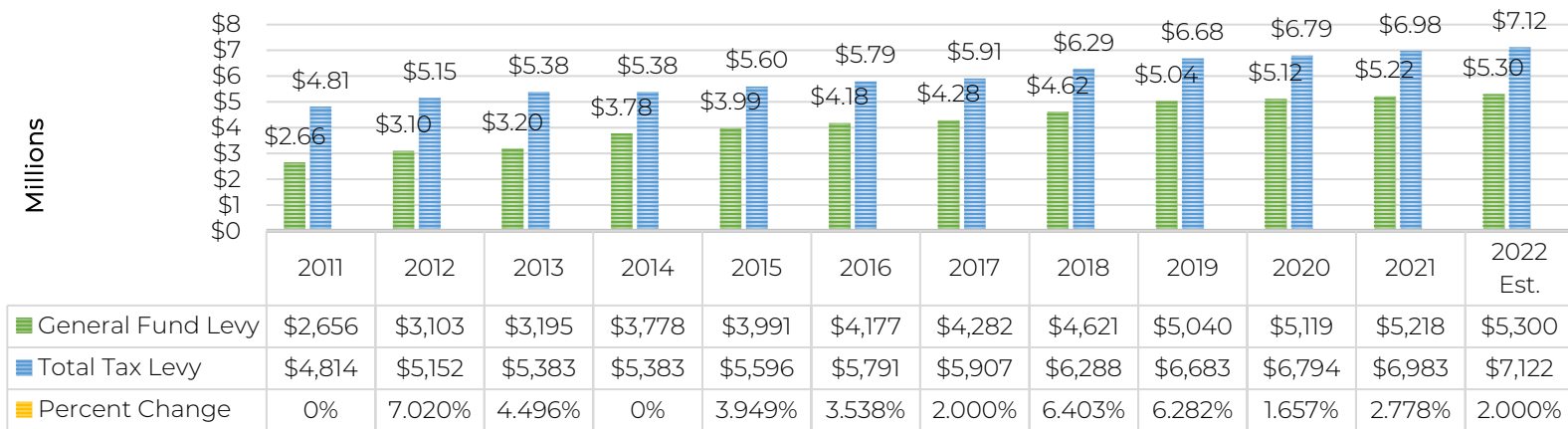


## TAX LEVY

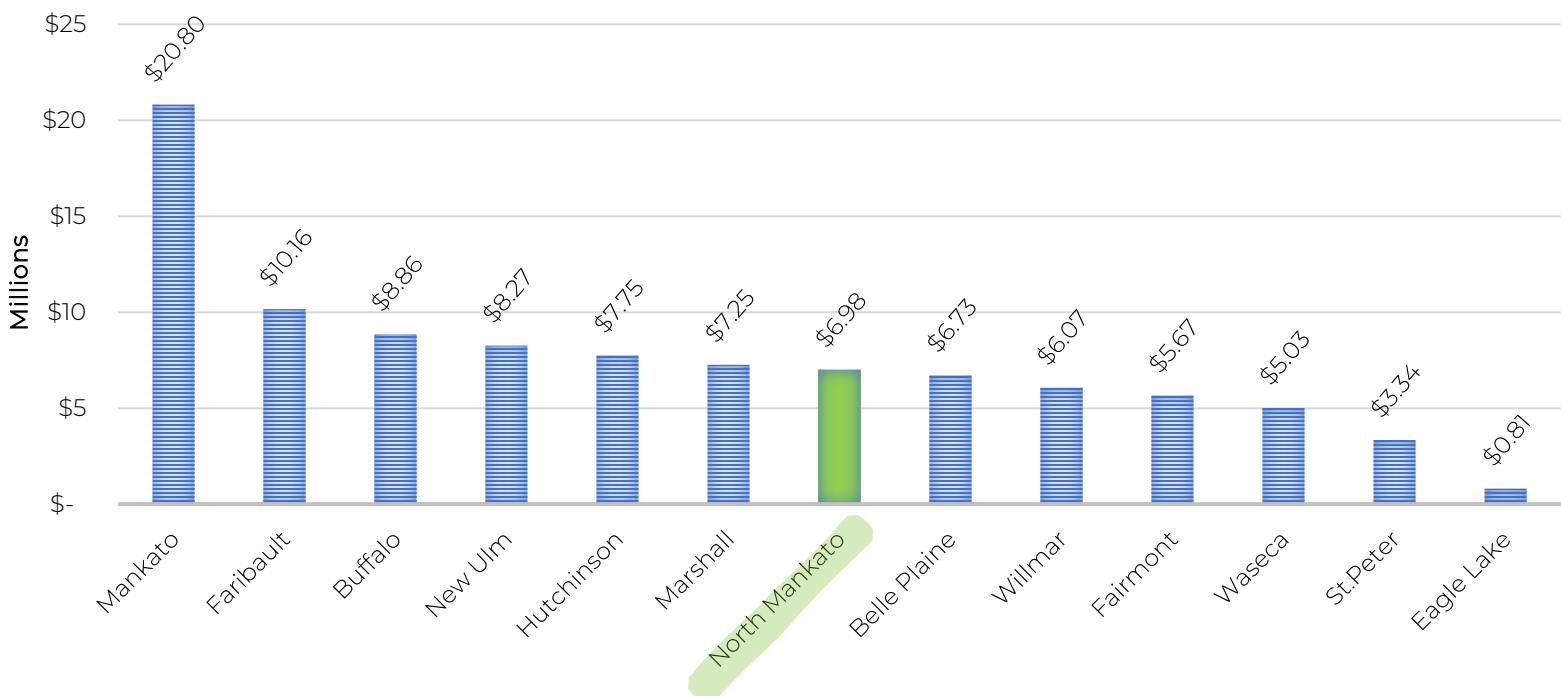
### North Mankato proposed 2022 Levy - **\$7,122,995**

The City's Tax Levy is the amount of money that the City needs to collect from property owners to deliver an array of services for residents each year. This is split amongst the General Fund, the Debt Service Fund, and the Port Authority Fund. The Total and General Fund Levy are shown in the chart below. City levies include all levies spread across all city parcels.

## HISTORIC LEVY GROWTH



## 2021 TAX LEVIES FOR COMPARABLE CITIES



# LEVY AND TMV

Taxing jurisdictions certify a levy equal to the amount of money they intend to raise from property taxes in the upcoming year. This levy is created based upon the priorities of the governing body. Based on the current taxing philosophy of North Mankato, the TMV and the City's levy go hand in hand. As a result, the City has captured new growth and continued to encourage City development

## LEVY TO TAX BASE (TMV) COMPARISON



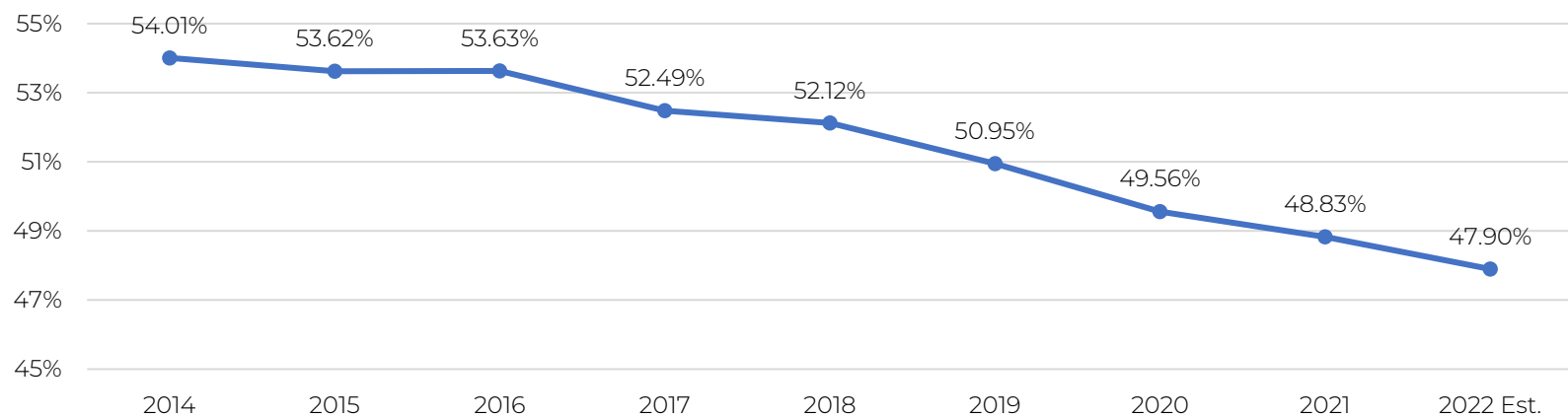
## CITY TAX RATE

North Mankato est. city tax rate in 2022- **47.897%**

The Tax Rate represents the amount of taxes owed per \$10,000 of home value so that the levy can be raised and then used to invigorate and build up the City.

The City's Tax Rate has been on a general decline since 2013 when it was 54.57%.

### Historic Tax Rate Changes



### 2021 CITY TAX RATE FOR COMPARABLE CITIES



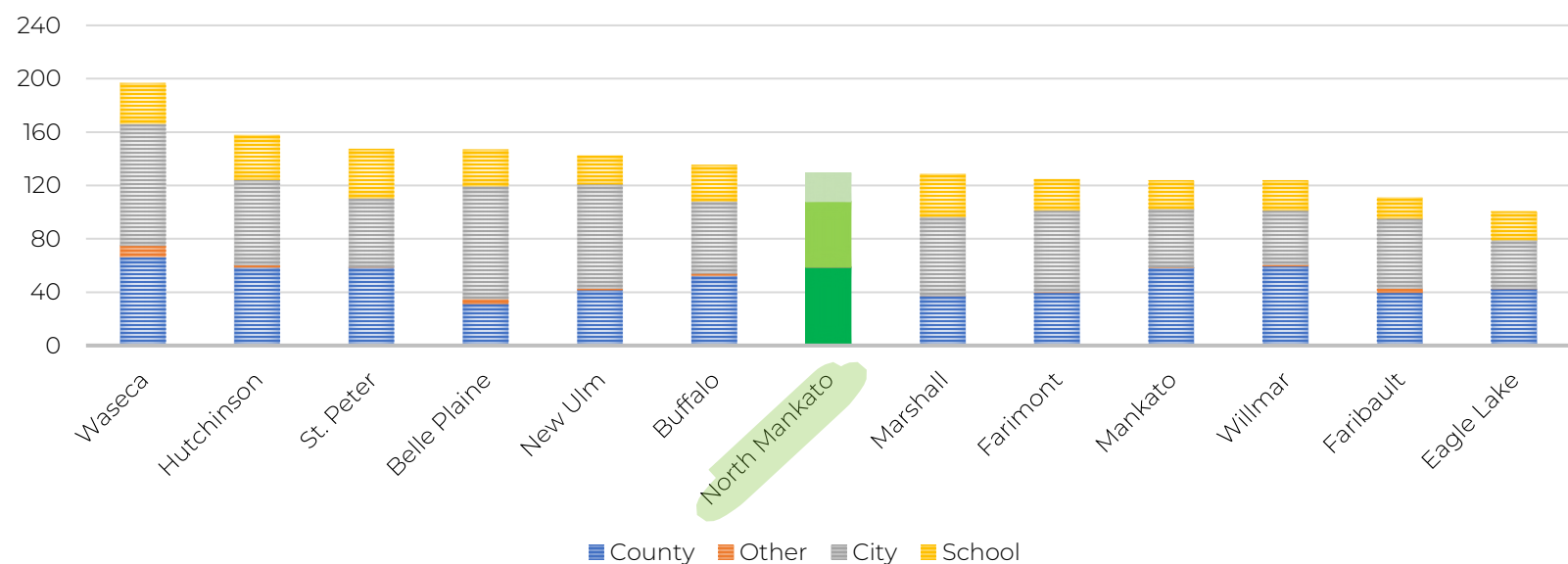


# TOTAL RATE

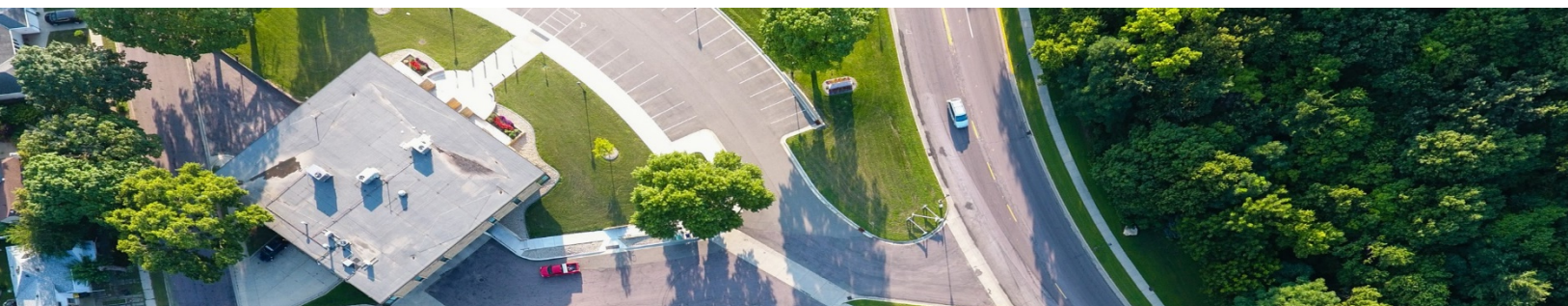
North Mankato Total Tax Rate in 2021 - **129.25%**

A City's Total or Overlapping Tax Rate is a sum of all rates applied to the City. This includes city, county, and school tax rates. The category of "other" includes taxes like HRA, Region 9, and additional outlying rates.

## 2021 TOTAL TAX RATES FOR COMPARABLE CITIES



	Waseca	Hutchinson	St. Peter	Belle Plaine	New Ulm	Buffalo	North Mankato	Marshall	Fairmont	Mankato	Willmar	Faribault	Eagle Lake
COUNTY	66.10	58.56	58.47	31.72	41.69	52.25	58.49	37.51	39.90	58.12	59.47	39.85	42.45
OTHER	8.88	1.88	0.49	3.43	1.30	1.73	0.49	0.15	0.38	0.49	1.12	3.03	0.18
CITY	91.00	63.88	51.70	84.38	77.97	54.26	48.83	59.01	61.05	44.04	40.84	52.57	36.76
SCHOOL	30.52	33.54	36.86	27.39	21.47	27.20	21.44	32.33	23.58	21.42	22.54	15.74	21.45
TOTAL	196.50	157.86	147.52	146.92	142.43	135.44	129.25	129.00	124.91	124.07	123.97	111.19	100.84

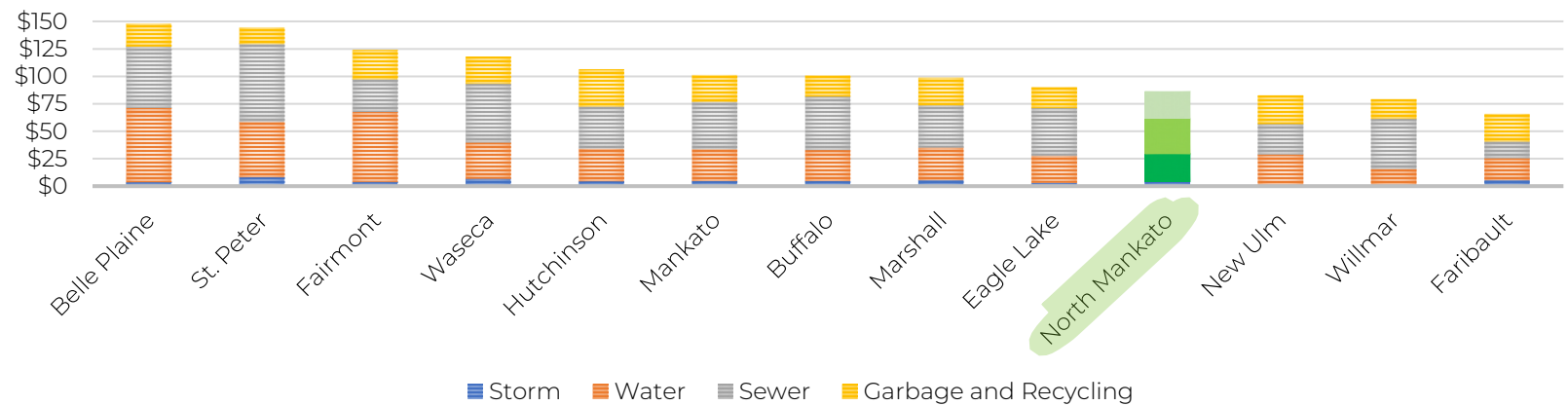


## UTILITY RATES

North Mankato Avg. Monthly Utility in 2021 **\$86.36\***

Following the North Mankato Strategic Plan, utilities fall under Well Planned & Maintained Infrastructure. Primarily managed by the Public Works departments, City provided utility rates include storm, water, and sewer rates. Solid waste and recycling rates have also been included, but collection may come from independent carriers.

## 2021 UTILITY RATES FOR COMPARABLE CITIES



	<i>Belle Plaine</i>	<i>St. Peter</i>	<i>Fairmont</i>	<i>Waseca</i>	<i>Hutchinson</i>	<i>Mankato</i>	<i>Buffalo</i>	<i>Marshall</i>	<i>Eagle Lake</i>	<i>North Mankato</i>	<i>New Ulm</i>	<i>Willmar</i>	<i>Faribault</i>
<i>STORM</i>	\$3.67	\$8.25	\$3.96	\$7.00	\$4.71	\$4.76	\$5.00	\$5.80	\$3.16	\$4.25	\$0	\$1	\$5.70
<i>WATER</i>	\$67.48	\$50.24	\$63.60	\$32.92	\$29.55	\$28.98	\$28.04	\$29.55	\$24.85	\$25.15	\$29.00	\$14.87	\$19.82
<i>Garbage and Recycling</i>	\$20.60	\$15.07	\$26.85	\$24.79	\$33.79	\$24.24	\$19.37	\$24.87	\$19.14	\$24.50	\$26.04	\$17.83	\$25.17
<i>SEWER</i>	\$56.01	\$70.80	\$29.73	\$53.41	\$38.51	\$43.30	\$48.60	\$38.51	\$43.30	\$32.46	\$27.85	\$45.66	\$15.54
<b>TOTAL</b>	<b>\$147.76</b>	<b>\$144.36</b>	<b>\$124.14</b>	<b>\$118.12</b>	<b>\$106.56</b>	<b>\$101.28</b>	<b>\$101.01</b>	<b>\$98.73</b>	<b>\$90.45</b>	<b>\$86.36</b>	<b>\$82.89</b>	<b>\$79.36</b>	<b>\$66.23</b>





# HISTORICAL PROPERTY TAX AND VALUES





# HOW PROPERTY TAXES EFFECT RESIDENTS AND BUSINESSES



Government spending and revenues will affect tax bills the most. If spending increases or revenues from other sources such as state aid decrease, your property taxes may increase. Conversely, if spending decreases or revenue from other sources increases, there may see a decrease in the property tax bill. Since property taxes are levy-based, it is possible to have the property tax increase while the market value decreases and vice versa. A property tax rate is calculated by dividing the property tax levy by the total taxable market value in a city, township, county, or school district.



*Single Family / Owner Occupied  
One Story Brick / 2,126 Square Feet on 0.62 Acres  
Four Bedrooms / 2 Full Bath; 1 3/4 Bath; 1 1/2 Bath; 1 Whirlpool Tub;*

	2020	2021	2022 Est.	2021/2022 +/-
<b>Taxable Market Value</b>	\$449,700	\$484,400	\$501,600	\$17,200
<b>County Tax Amount</b>	2,477	2,833	-	-
<b>City Tax Amount</b>	2,234	2,365	2,404	39
<b>School District Amount</b>	1,845	1,991	-	-
<b>Other</b>	21	24	-	-
<b>Special Assessments</b>	21	21	-	-
<b>Total Taxes</b>	<b>\$6,598</b>	<b>\$7,234</b>	<b>TBD</b>	<b>TBD</b>

# RESIDENTIAL



*Single Family / Owner Occupied  
Two Story Frame / 2,052 Square Feet on .24 Acres  
Four Bedrooms / 1 Full Bath; 1 3/4 Bath; 1 1/2 Bath;*

	2020	2021	2022 Est.	2021/2022 +/-
Taxable Market Value	\$235,300	\$237,200	\$237,200	-
County Tax Amount	1,296	1,387	-	-
City Tax Amount	1,169	1,158	1,136	-22
School District Amount	993	1,004	-	-
Other	11	11	-	-
Special Assessments	21	21	-	-
Total Taxes	\$3,490	\$3,581	TBD	TBD



*Single Family / Owner Occupied  
One Story Townhome / 2,156 Square Feet on 0.39 Acres  
Four Bedrooms / 1 Full Bath; 2 3/4 Bath;*

	2020	2021	2022 Est.	2021/2022 +/-
Taxable Market Value	\$344,400	\$359,000	\$373,700	\$14,700
County Tax Amount	1,896	2,100	-	-
City Tax Amount	1,710	1,753	1,790	37
School District Amount	1,424	1,485	-	-
Other	16	18	-	-
Special Assessments	21	21	-	-
Total Taxes	\$5,067	\$5,377	TBD	TBD

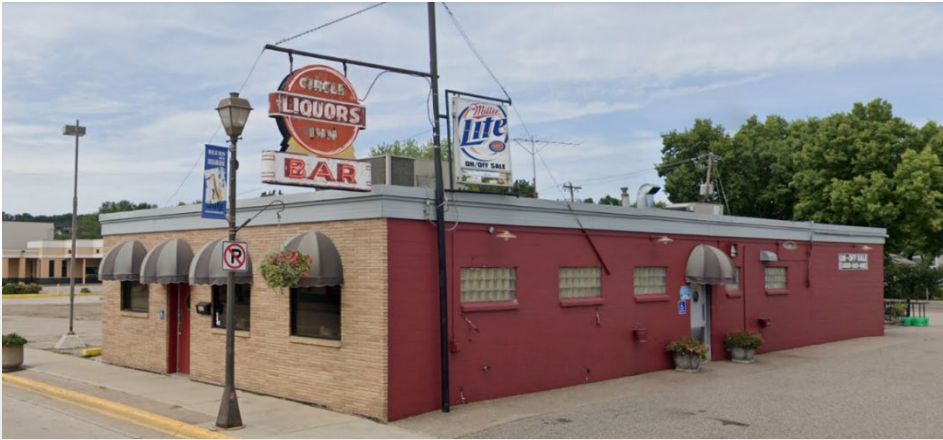


# COMMERCIAL / INDUSTRIAL



Single Story / 14,615 Square Feet on 1.59 Acres  
Store / Large Retail

	2020	2021	2022 Est.	2021/2022 +/-
Taxable Market Value	\$1,285,900	\$1,285,900	\$1,285,900	-
County Tax Amount	13,751	14,604	-	-
City Tax Amount	12,401	12,191	11,959	-232
General State Tax	9,116	8,443	-	-
School District Amount	7,908	7,880	-	-
Other	117	122	-	-
Special Assessments	893	839	-	-
Total Taxes	\$44,186	\$ 44,079	TBD	TBD



Single Story / 2,442 Square Feet on 0.267 Acres  
Bar / Lounge

	2020	2021	2022 Est.	2021/2022 +/-
Taxable Market Value	\$213,800	\$213,800	\$210,900	-2,900
County Tax Amount	1,941	2,062	-	-
City Tax Amount	1,751	1,722	1,661	-61
General State Tax	787	729	-	-
School District Amount	1,178	1,176	-	-
Other	16	17	-	-
Special Assessments	63	63	-	-
Total Taxes	\$5,736	\$5,769	TBD	TBD



# COMMERCIAL / INDUSTRIAL



23,970 Square Feet on 1.86 Acres  
One Office / Two Warehouses

	2020	2021	2022 Est.	2021/2022 +/-
Taxable Market Value	\$733,900	\$734,900	\$734,900	-
County Tax Amount	7,670	8,158	-	-
City Tax Amount	6,918	6,810	6,681	-129
General State Tax	4,828	4,479	-	-
School District Amount	4,443	4,435	-	-
Other	65	67	-	-
Special Assessments	126	126	-	-
Total Taxes	\$24,050	\$24,075	TBD	TBD



Two Story / 88,652 Square Feet on 9.2 Acres  
Office / Manufacturing (Light) / Warehouse

	2020	2021	2022 Est.	2021/2022 +/-
Taxable Market Value	\$3,521,700	\$3,521,700	\$3,521,700	-
County Tax Amount	38,378	40,757	-	-
City Tax Amount	34,611	34,025	33,377	-648
General State Tax	26,487	24,531	-	-
School District Amount	21,950	21,862	-	-
Other	322	341	-	-
Special Assessments	5,348	4,983	-	-
Total Taxes	\$127,096	\$126,499	TBD	TBD



**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 that cultivates economic development and diversity.*

**MISSION** – *Deliver citizens a clean and safe community through responsive, financially sound municipal services that balance resources and responsibilities to maintain public infrastructure, pursue economic development, communicate with the public, manage future growth, and fulfill public trust.*

Values

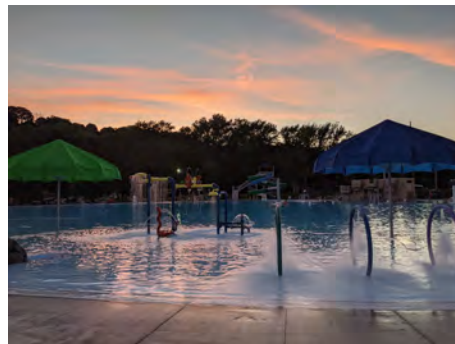
**ADAPTABILITY:** The ability to innovate and adjust means and methods to resolve changing situations.

**RESPONSIBILITY:** Taking initiative, ownership and being accountable for performance.

**LEADERSHIP:** Achieving a common goal through empathy and by motivating others.

**INTEGRITY:** Being honest, impartial and aligning actions with principles.

**EXCELLENCE:** Going above and beyond expectations.



**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 that cultivates economic development and diversity.*

**MISSION** - *Deliver citizens a clean and safe community through responsive, financially sound municipal services that balance resources and responsibilities to maintain public infrastructure, pursue economic development, communicate with the public, manage future growth, and fulfill public trust.*

## 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**

## Program Action Areas

- Taylor Library
- Caswell Sports
- Parks Department
- Spring Lake Park Swim Facility
- Culture & Recreation Events

- Street Department
- Maintenance & Equipment
- Water
- Wastewater
- Solid Waste & Recycling
- Storm Water
- Capital Improvement

- Police Department
- Fire Department
- Emergency Management
- Flood Control

- Community Development & Planning
- Planning Commission
- Port Authority

- City Council
- City Clerk
- Public Information Office
- Finance & Utility Billing







## Strategic Program Areas

### Outstanding Recreational Assets

### Well Planned & Maintained Infrastructure

### Safe Community

### Growing & Vibrant Business, Industrial & Residential Districts

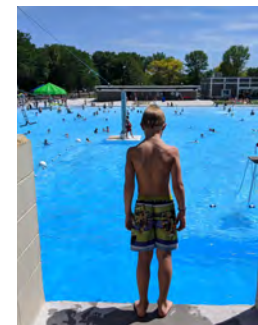
### Excellent Quality of Life

## Strategic Goals

- Provide a comprehensive and balanced system of parks, green ways, and trails that meet the high standards set by the City of North Mankato and government to enhance resident and visitor quality of life.
- The North Mankato Taylor Library will continue to be the library of choice for citizens and regional patrons.
- Continue role as leader of programming and events in the region.
- Caswell Park will be the premier softball complex in Minnesota and the Midwest United States for adult and girls fast pitch softball tournaments.
- Caswell Park will be the Mankato/North Mankato MSA's premier site for adult softball.
- Caswell will serve as a regional and state tourism destination for the state of Minnesota.
- Caswell will provide the highest level of turf facility maintenance for all softball facilities in Minnesota and the Upper Midwest United States.
- Establish a Culture, Recreation and Quality of Life Department.

- Provide safe and clean streets with good driving surfaces for North Mankato residents.
- Identify replacement plan for public works facility by end of 2022.
- Implement energy conservation measures across all public works department.
- Purchase and maintain a fleet of vehicles to meet the city's infrastructure and recreational demands.
- Install and maintain appropriate infrastructure to collect and convey waste to the Mankato Wastewater and Water Recovery Treatment Center.
- Provide clean drinking water to homes and businesses in North Mankato.
- Provide for the weekly collection of solid waste from residences in North Mankato.
- Provide for the bi-weekly collection of recycling from residences in North Mankato.
- Provide for the protection of life and property through oversight of North Mankato's storm water utility and flood control system.

- Protect & preserve the life of safety of property and residents.
- Continue public outreach, community policing approach, and coordination with outside agencies.
- Advance emergency preparedness.
- Continue staff development, wellness, and training efforts.



- Ensure North Mankato continues to be a place of growth and choice for residential, commercial, and industrial uses.
- Provide a supportive community for business recruitment, retention, and expansion for business growth and health in North Mankato.
- Provide secure, accurate, and well managed elections.
- Utilize new technology for better access and storage of records, service to customers, and human resource functions.
- Inform and educate the public and organizational partners of activities and services of North Mankato.
- Deploy best practice and meet Council expectations for financial targets and management of the City's finances.
- Coordinate the activities of several departments into one division related to Culture, Recreation and Quality of Life initiatives and promote events for the enjoyment of residents and visitors.
- Provide an exceptional user experience and offer a place of belonging for residents and visitors.
- Invest in local partnerships with sponsors to enhance the quality of life amenities for residents and visitors.
- Develop partnerships, programming and planning, and obtain funding for the Caswell Indoor Recreation Facility





# TAX LEVY SUPPORTED FUNDS

General Fund, Port Authority, and Debt Service.



## BACKGROUND

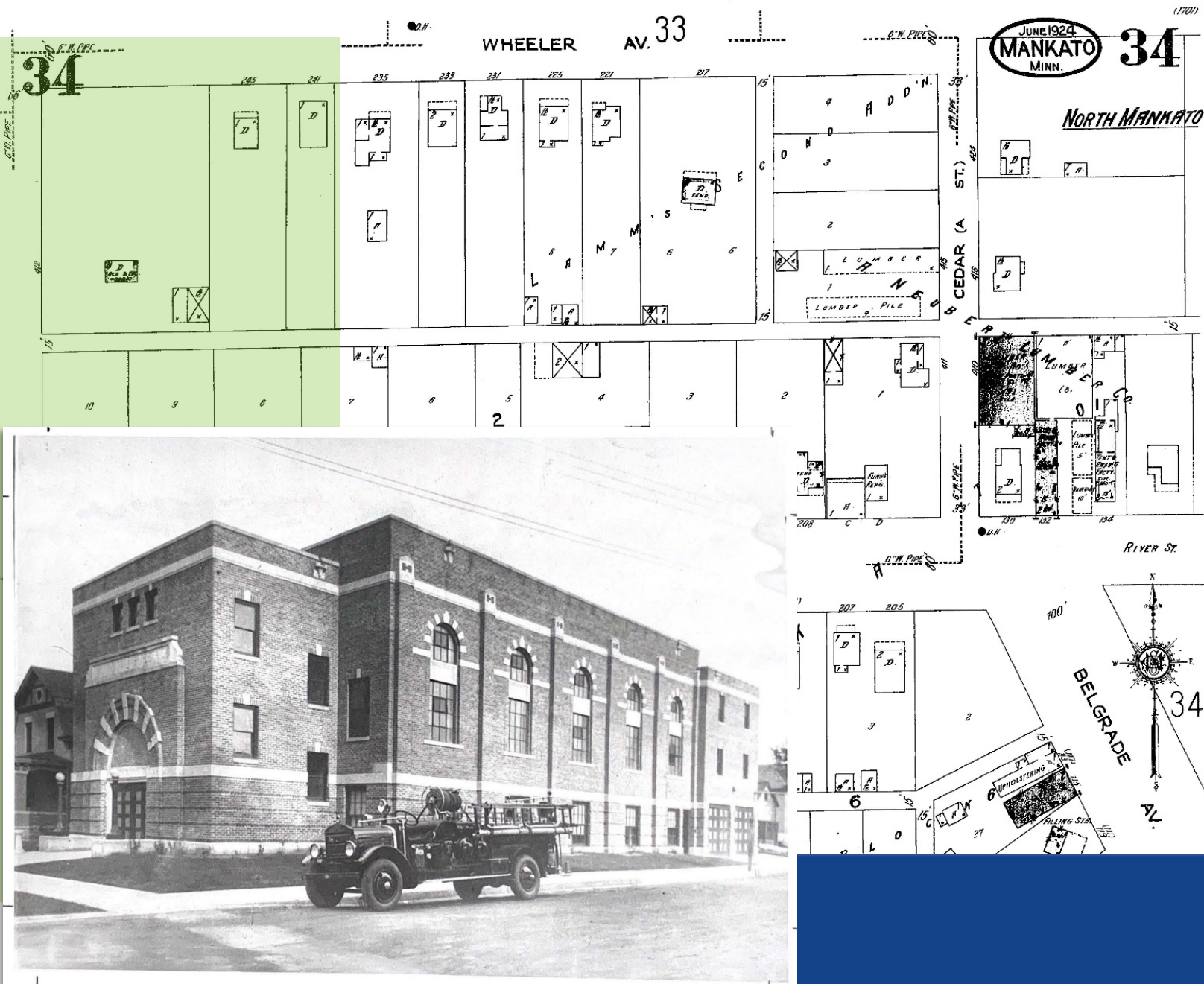
The purpose of this workshop is to review, present, and discuss the recommended budget for property tax supported funds, such as the General, Debt Service, and Port Authority General Fund.

CITY OF NORTH MANKATO																					
TAXABLE MARKET VALUE, TAX CAPACITY, PROPERTY TAX LEVY, AND TAX RATE																					
Tax Payable Year	Est. Market Value	Taxable Market Value	Change in TMV	% Change in TMV	Tax Increment 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
2005	810,495,800	803,155,100			165,397	9,241,924	6.7%	2,203,795	261,023	-	-	55,000	-	19,800	45,000	12,429	1,270,185	57,187	3,924,419	-	42.462%
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%	48.812%
2022 EST	1,359,305,700	1,294,389,316	50,077,216	4.02%	483,354	15,354,807	4.0%	5,300,575	-	-	-	-	-	-	75,000	-	1,346,736	400,684	7,122,995	2.000%	47.897%



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
2022 Est.	1,359,305,700	1,294,389,316	50,077,216	4.02%	483,354	15,354,807	4.0%	7,122,995	2.000%	47.897%
3 Year Avg.	1,304,976,700	1,240,875,772	53,293,039	4.49%	436,689	14,717,115	4.57%	6,966,961	2.15%	48.792%
5 Year Avg.	1,247,254,200	1,179,677,783	63,836,903	5.84%	388,740	13,991,399	6.44%	6,774,694	3.82%	49.89%
10 Year Avg.	1,113,910,220	1,039,698,032	42,371,652	4.09%	325,432	12,253,222	4.26%	6,194,215	3.31%	51.77%
10 Year High	1,359,305,700 (2022)	1,294,389,316 (2022)	93,258,800 (2019)	8.96% (2018)	483,354 (2022)	15,354,807 (2022)	9.90% (2018)	7,122,995 (2022)	6.40% (2018)	54.566% (2013)
10 Year Low	925,270,700 (2013)	847,806,500 (2013)	-22,866,300 (2013)	-2.63% (2013)	240,045 (2014)	9,861,666 (2013)	-3.10% (2013)	5,383,784 (2013)	0.00% (2014)	47.897% (2022)

# 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

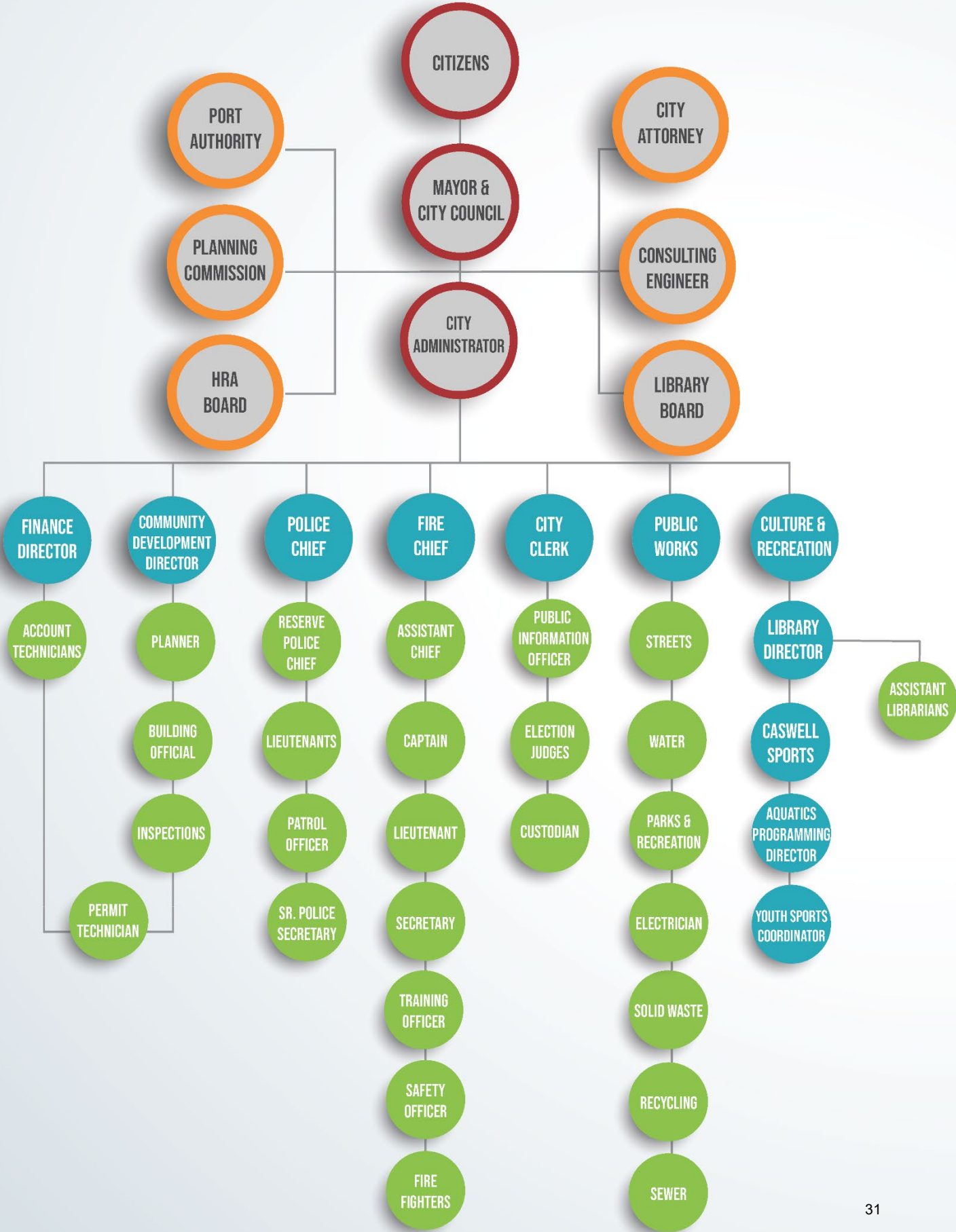
After the strategic planning process, departments develop their projected level of financial resources needed to meet their department plans in accordance with the strategic plan. Resource allocations will flow from the department plans – departments' annual budgets will then flow from their longer-term 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.

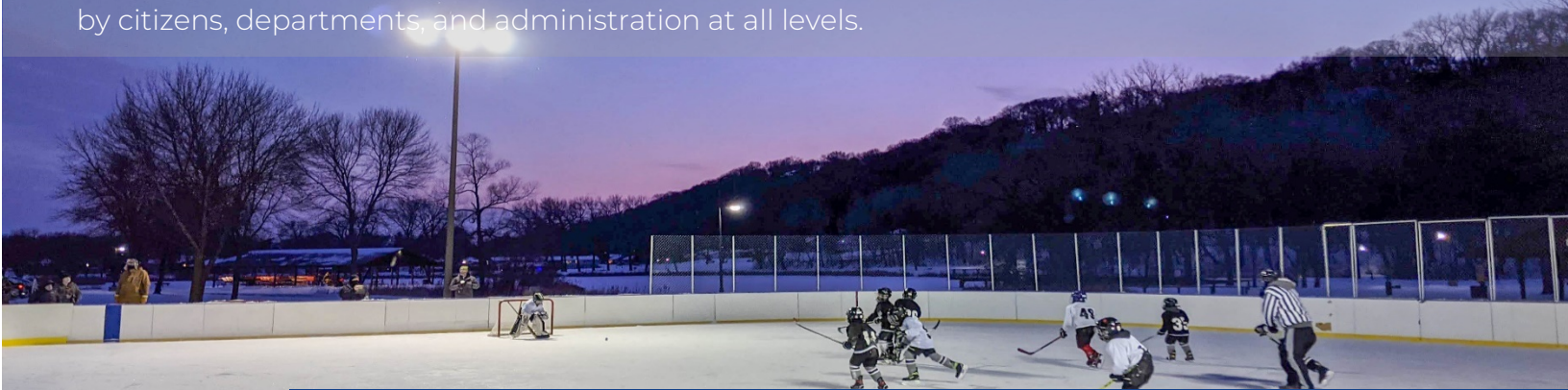
# CITY OF NORTH MANKATO

## ORGANIZATION CHART

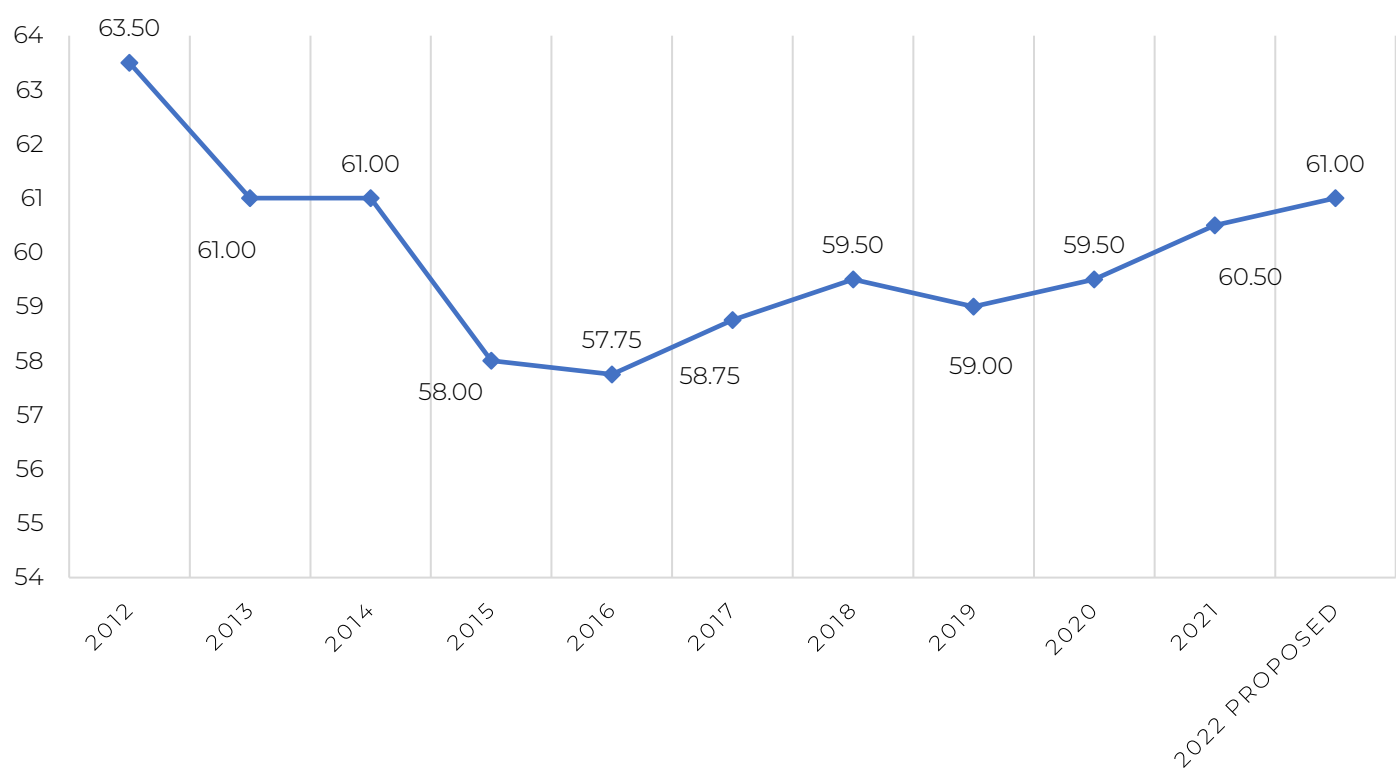


# CITY STAFFING HISTORY

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.



CITY STAFFING HISTORY





# STAFFING SUMMARY BY DEPT.

General Government	2019	2020	2021	2022 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
Account Clerk	0.5	0.5	0.5	0.5
Senior Account Clerk	-	-	0.5	0.5
Part-time Account Clerk/Planning Intern	-	0.25	0.25	0.25
Public Information Officer	1	1	1	1
Custodian	1	1	1	1
<b>General Government Total</b>	<b>4.50</b>	<b>4.75</b>	<b>5.25</b>	<b>5.25</b>
Police	2019	2020	2021	2022 Proposed
Police Chief	1	1	1	1
Police Lieutenant	3	3	3	3
Senior Patrol Officer	2	2	3	3
1st. Class	4	5	6	7
2nd. Class	2	2	-	-
3rd. Class	-	-	-	-
Detective	1	1	1	1
Part-time Police Secretary	-	0.5	0.5	0.5
Police Secretary (1.5)	1	1	1	1
Vacancy		1	1	
<b>Police Total</b>	<b>14.00</b>	<b>16.50</b>	<b>16.50</b>	<b>16.50</b>
Library	2019	2020	2021	2022 Proposed
Library Director	1	1	1	1
Assistant Librarian	3	3	3	3
Bookmobile	1	1	1	1
Part-time Assistant Librarian	1	0.5	0.5	0.5
<b>Library Total</b>	<b>6.00</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>
Community Development	2019	2020	2021	2022 Proposed
Community Development Director	1	1	1	1
Senior Records Clerk/Deputy City Clerk	-	-	-	-
Account Clerk-Permits		0.5	0.5	0.5
Building Official	1	1	1	1
Building Inspector	1	1	1	1
City Planner	-	1	1	1
<b>Community Development Total</b>	<b>3.00</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>
Street	2019	2020	2021	2022 Proposed
Public Works Director	0.33	0.33	0.33	0.33
Street Superintendent	-	-	-	-
Street Foreman	1	1	1	1
Street Maint. III	6	5	4	4
Street Maint. II	1	1	2	2
Street Maint. I	0.5	0.5	0.5	0.5
<b>Street Total</b>	<b>8.83</b>	<b>7.83</b>	<b>7.83</b>	<b>7.83</b>
Park	2019	2020	2021	2022 Proposed
Park Foreman	1	1	1	1
Park Maint. II	0.5	0.5	0.5	0.5
Park Maint. I	2.8	1.8	1.8	1.8
Caswell Maint.	0.5	0.5	0.5	0.5
Caswell Park Coordinator	1	1	1	1
<b>Park Total</b>	<b>5.80</b>	<b>4.80</b>	<b>4.80</b>	<b>4.80</b>
Shop	2019	2020	2021	2022 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>
<b>GENERAL FUND TOTAL</b>	<b>44.13</b>	<b>45.88</b>	<b>46.38</b>	<b>46.38</b>

Water Utility	2019	2020	2021	2022 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	1.5	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	1	-	-	-
Water Serviceman I	1	1	1	1
<b>Water Utility Total</b>	<b>6.58</b>	<b>5.83</b>	<b>5.58</b>	<b>5.58</b>
Wastewater Utility	2019	2020	2021	2022 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	1
Sewer Serviceman II	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>3.59</b>	<b>3.34</b>	<b>3.34</b>
Recycling Utility	2019	2020	2021	2022 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>
Solid Waste Utility	2019	2020	2021	2022 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>
Storm Water Utility	2019	2020	2021	2022 Proposed
Storm Water Maintenance II	1.2	1.2	1.2	1.2
<b>Storm Water Utility Total</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>
Youth Football	2019	2020	2021	2022 Proposed
Youth Sports Coordinator	-	-	1	1
<b>Youth Football Total</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>
Swim Facility	2019	2020	2021	2022 Proposed
Aquatics Programming/ Rec Director	-	0.5	0.5	1
<b>Swim Facility Total</b>	<b>-</b>	<b>0.5</b>	<b>0.5</b>	<b>1</b>
<b>TOTAL STAFFING LEVELS</b>	<b>59.00</b>	<b>59.50</b>	<b>60.50</b>	<b>61.00</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.*

\$7,122,995

## Tax Levy

The total tax levy for the City for the 2022 Budget is \$7,122,995 a 2.00% increase from 2021. This is a \$139,667 increase from 2021 with \$82,413 going to the General Fund and \$57,254 to the Debt Service Fund. The operating levy increase of \$82,413 is proposed to support General Fund operations and the debt service levy increase is to cover current and future debt service payments while meeting debt reserve policies.

\$9,421,580

## General Fund Revenues

The City's General Fund Budget for 2022 is proposed at \$9,421,580 which is a decrease of \$136,717. The decrease is a result of moving swim operations to a swim facility special revenue fund. Other major decreases are due to decreases in permits, interest earning, fines, and other miscellaneous items.

\$94,788

## Port Authority General Fund Revenues

The Port Authority General Fund received \$75,000 in property tax support. The total Budget for 2022 is proposed at \$94,788, an increase of \$2,700. 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.

\$2,973,314

## Debt Service Fund Revenues

The City of North Mankato generally issues debt each year to pay for approved capital improvement projects and equipment replacements. The City's Debt Service Revenue for 2022 is proposed at \$2,973,314 of which the total Tax Levy of the debt service fund is proposed at \$1,747,420. The balance is comprised of sales tax, special assessments, state aid, and TIF payments. Total debt payments in 2022 are \$2,859,630, an increase of \$55,275. The total outstanding debt projected for 2022 is \$35,866,200. The 2022 budget includes a proposed debt issuance of \$3.5 million.



# GENERAL FUND HISTORY AND FORECAST

SOURCES	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2022 PROPOSED	+/- 2021/2021	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	COMMENTS
REVENUES										
PROPERTY TAX	5,042,041	5,105,890	5,218,167	5,300,575	82,408	5,435,740	5,574,351	5,716,497	5,862,268	2.0% Levy increase; 1.3% in new growth
SALES TAX	3,356	118	5,756	164	(5,592)	164	164	164	164	
FRANCHISE TAX	482,563	513,512	501,000	513,000	12,000	518,130	523,312	528,545	533,829	Increased connections
OTHER TAX	103,979	75,075	95,000	94,000	(1,000)	94,040	94,080	94,121	94,162	
LICENSE AND PERMITS - BUSINESS	118,590	118,560	134,295	121,850	(12,445)	121,850	121,450	121,450	121,450	
LICENSE AND PERMITS - NON-BUSINESS	297,144	402,166	357,350	397,350	40,000	401,300	405,290	409,319	413,389	Building estimate
INTERGOVERNMENTAL	2,211,606	2,194,067	2,340,411	2,439,219	98,808	2,449,084	2,458,999	2,468,963	2,478,977	2022 LGA allocation increase
CHARGES FOR SERVICES	185,582	840,113	406,213	58,370	(347,843)	58,370	58,370	58,370	58,370	Swim facility moved to separate fund
FINES AND FORFEITURES	26,399	25,863	26,000	19,400	(6,600)	19,400	19,400	19,400	19,400	Court fine activity
SPECIAL ASSESSMENTS	6,457	5,233	12,200	5,150	(7,050)	5,150	5,150	5,150	5,150	
MISCELLANEOUS	569,589	64,522	200,156	178,752	(21,403)	180,602	193,028	185,030	198,111	Decreased interest earnings
TRANSFERS IN	601,708	569,817	261,750	293,750	32,000	293,750	293,750	293,750	293,750	Utility transfer; franchise tax increase
<b>TOTAL REVENUES</b>	<b>\$9,649,013</b>	<b>\$9,914,937</b>	<b>\$9,558,297</b>	<b>\$9,421,580</b>	<b>(\$136,717)</b>	<b>\$9,577,580</b>	<b>\$9,747,344</b>	<b>\$9,900,759</b>	<b>\$10,079,020</b>	
EXPENDITURES					-					
PERSONNEL SERVICES	4,880,370	4,933,967	5,238,531	5,217,523	(21,008)	5,326,047	5,488,343	5,605,041	5,750,775	Insurance rate reduction, swim facility moved to separate fund
SUPPLIES	1,186,701	979,140	1,195,835	1,143,710	(52,125)	1,154,523	1,159,947	1,175,976	1,182,122	Swim facility moved to separate fund
SERVICES AND CHARGES	1,949,645	1,763,989	1,568,304	1,555,519	(12,785)	1,538,352	1,566,735	1,555,250	1,583,854	Swim facility moved to separate fund
CAPITAL OUTLAY	832,426	619,678	758,250	813,250	55,000	813,250	813,250	813,250	813,250	Parks increase to pre-covid levels
AREA AGENCY DISBURSEMENTS	292,286	263,516	284,850	226,910	(57,940)	226,910	226,910	226,910	226,910	Lake St. costs moved to storm
TRANSFERS OUT	881,034	490,379	413,750	457,000	43,250	563,000	563,000	538,000	513,000	Increase to capital facilities fund to pre-covid level
<b>TOTAL EXPENDITURES</b>	<b>\$10,022,463</b>	<b>\$9,050,669</b>	<b>\$9,459,520</b>	<b>\$9,413,912</b>	<b>(\$45,608)</b>	<b>\$9,622,082</b>	<b>\$9,818,185</b>	<b>\$9,914,427</b>	<b>\$10,069,911</b>	
REVENUES OVER (UNDER) EXPENDITURES	(373,450)	864,268	98,788	7,668	(91,109)	(44,502)	(70,841)	(13,668)	9,109	Future reductions necessary depending on LGA
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	185,820	195,070	177,884	26,500	(151,384)	31,500	131,000	131,000	131,000	Repayment from debt service ends in 2021
<b>CASH, BEGINNING</b>	<b>3,348,957</b>	<b>3,387,757</b>	<b>3,762,341</b>	<b>4,039,003</b>		<b>4,073,171</b>	<b>4,060,169</b>	<b>4,120,328</b>	<b>4,237,660</b>	
<b>CASH, ENDING</b>	<b>3,387,757</b>	<b>3,762,341</b>	<b>4,039,003</b>	<b>4,073,171</b>		<b>4,060,169</b>	<b>4,120,328</b>	<b>4,237,660</b>	<b>4,377,769</b>	
CASH AS % OF EXPENDITURES	34%	42%	43%	56%		42%	42%	43%	43%	Meets fund balance policy 35-50%

# 2021 & 2022 REVENUES AND EXPENDITURES

GENERAL FUND REVENUES	2021 ADOPTED	2022 PROPOSED	+/-	%+/-	NOTES
Property Tax	5,218,167	5,300,575	82,408	2%	1.3% new growth
Sales Tax	5,756	164	(5,592)	-34%	Swim facility moved to new fund
Franchise Tax	501,000	513,000	12,000	2%	New connections
Other Tax	95,000	94,000	(1,000)	-1%	
License and Permit - Business	134,295	121,850	(12,845)	-11%	Liquor license
License and Permit - Non-Business	357,350	397,350	40,000	10%	Building permits
Intergovernmental	2,340,411	2,439,219	98,808	4%	2020 LGA allotment increase
Charges for Service	406,213	58,370	(347,843)	-596%	pool/concession fees moved to new fund
Fines and Forfeitures	26,000	19,400	(6,600)	-34%	Court fine activity
Special Assessments	12,200	5,150	(7,050)	-137%	
Miscellaneous	200,156	178,752	(21,403)	-11%	
Transfers In	261,750	293,750	32,000	11%	
<b>REVENUES (Total)</b>	<b>\$9,558,297</b>	<b>\$9,421,580</b>	<b>(\$136,717)</b>	<b>-1%</b>	

GENERAL FUND EXPENDITURES	2021 ADOPTED	2022 PROPOSED	+/-	%+/-	NOTES
Legislative	53,701	56,051	2,350	4%	COLA
General Government	699,191	772,804	73,613	10%	Wage adjustment and temp employees for election
Attorney	115,816	115,816	-	0%	
Police	2,181,989	2,351,496	169,507	7%	Fill vacant position, Health insurance and Clothing allowances
Fire	361,457	363,976	2,519	1%	
Streets	1,998,112	1,977,632	(20,480)	-1%	Adjusted sreet maintenance to pre-covid levels
Maintenance & Equipment	299,940	306,791	6,851	2%	
Street Lighting	375,488	382,754	7,266	2%	Equipment parts
Swim Facility	365,797	-	(365,797)	0%	Moved to separate fund
Parks	889,255	989,835	100,580	10%	Restore parks plan spending to pre-covid levels
Library	612,682	628,885	16,203	3%	COLA
Bookmobile	103,229	100,914	(2,315)	-2%	Health insurance
Community Development	629,563	613,648	(15,915)	-3%	Rental inspection temp labor
Miscellaneous	74,700	69,400	(5,300)	-8%	Firewords adjustment
Area Agency Disbursements	284,850	226,910	(57,940)	-26%	Mankato Flood station moved to GF from storm
Transfers	413,750	457,000	43,250	9%	Restore Capital Facilities Fund transfer to pre-covid
<b>EXPENDITURES (Total)</b>	<b>\$9,459,520</b>	<b>\$9,413,912</b>	<b>(\$45,608)</b>	<b>0%</b>	

# 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

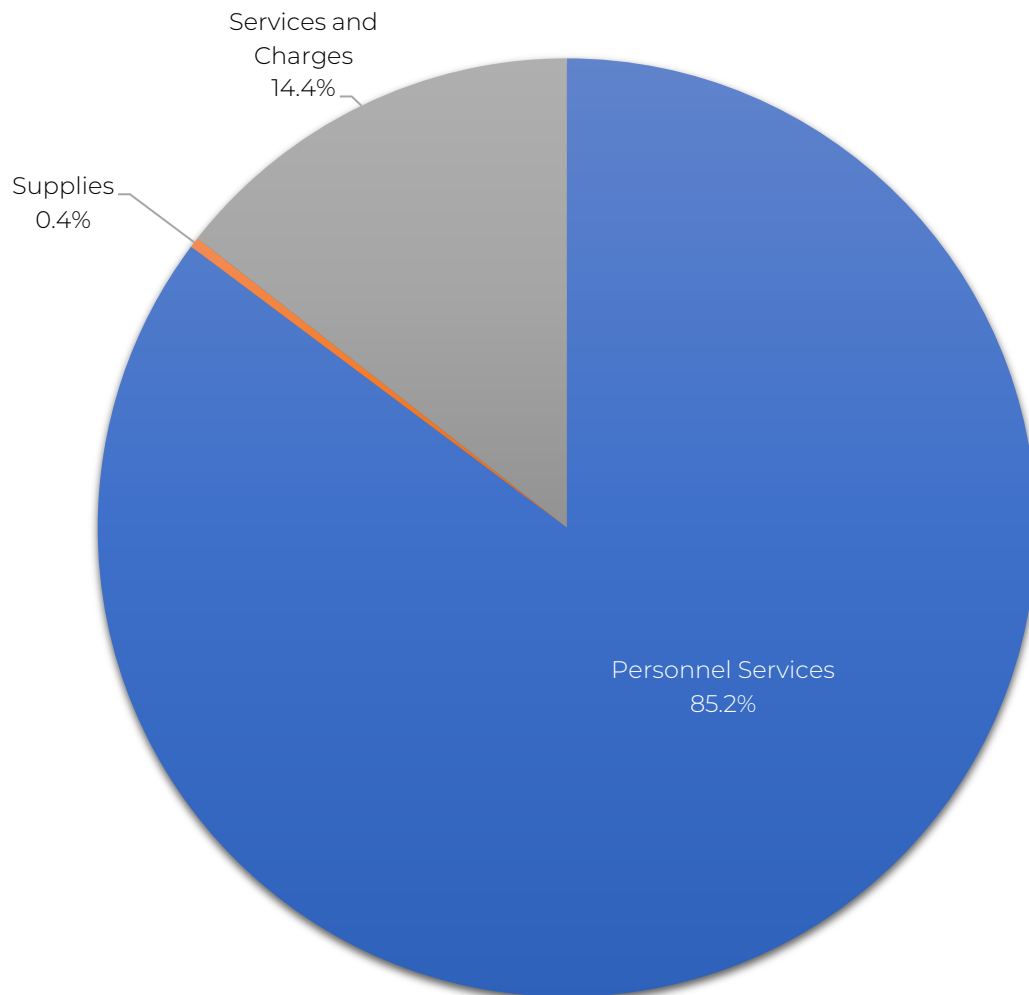
## Members:

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



Legislative	2020 Actual	2021 Adopted	2022 Proposed	+/- 2021/2022	Comments
Personnel	33,948	45,681	47,766	2,085	Cost of living increase
Supplies	-	200	200	-	
Services & Charges	9,784	7,820	8,085	265	Increase to pre-covid levels
Capital Outlay	-	-	-	-	
<b>TOTAL</b>	<b>\$43,732</b>	<b>\$53,701</b>	<b>\$56,051</b>	<b>\$2,350</b>	

## 2022 Legislative Budget



# GENERAL GOVERNMENT



*Reports to – John Harrenstein- 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:

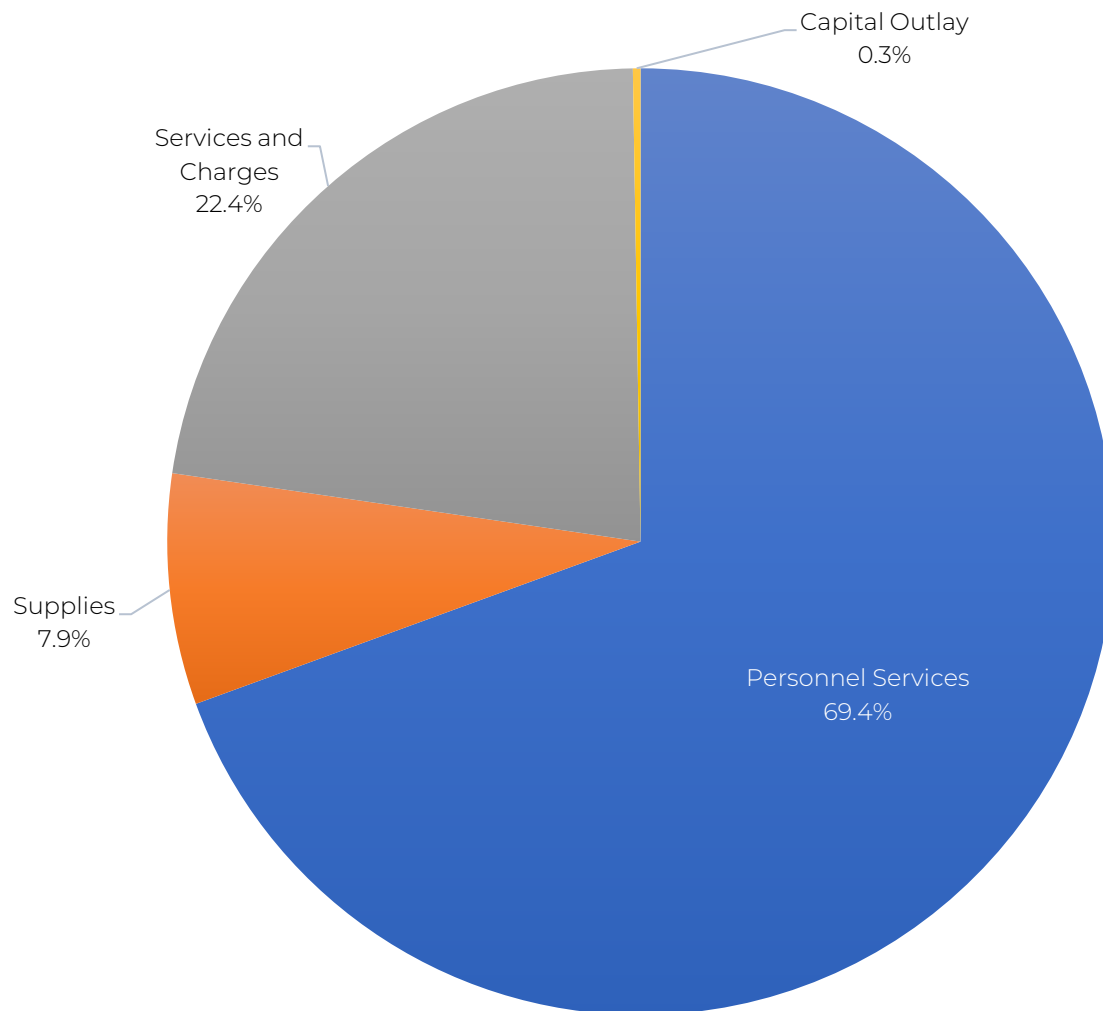
Department	Job Classification	2020	2021	2022
GENERAL GOVERNMENT	City Administrator	0.5	0.5	0.5
	City Clerk	1	1	1
	Finance Director	0.5	0.5	0.5
	Senior Account Clerk	-	0.5	0.5
	Accountant Clerk	0.5	0.5	0.5
	Intern	0.25	0.25	0.25
	Public Information Officer	1	1	1
	Custodian	1	1	1
	<b>Department Total</b>	<b>4.75</b>	<b>5.25</b>	<b>5.25</b>





General Government	2020 Actual	2021 Adopted	2022 Proposed	+/- 2021/2022	Comments
Personnel	485,479	479,950	536,569	56,619	Cost of living increases and election judges for 2022 election
Supplies	39,140	54,900	60,900	6,000	Election supplies
Services & Charges	217,782	162,341	173,335	10,994	Website update and Copier rentals
Capital Outlay	1,798	2,000	2,000	-	
<b>TOTAL</b>	<b>\$ 744,198</b>	<b>\$ 699,191</b>	<b>\$ 772,804</b>	<b>\$ 73,613</b>	

## 2022 General Government Budget



# ATTORNEY

*Reports to – City Council and City Administrator*



## Description:

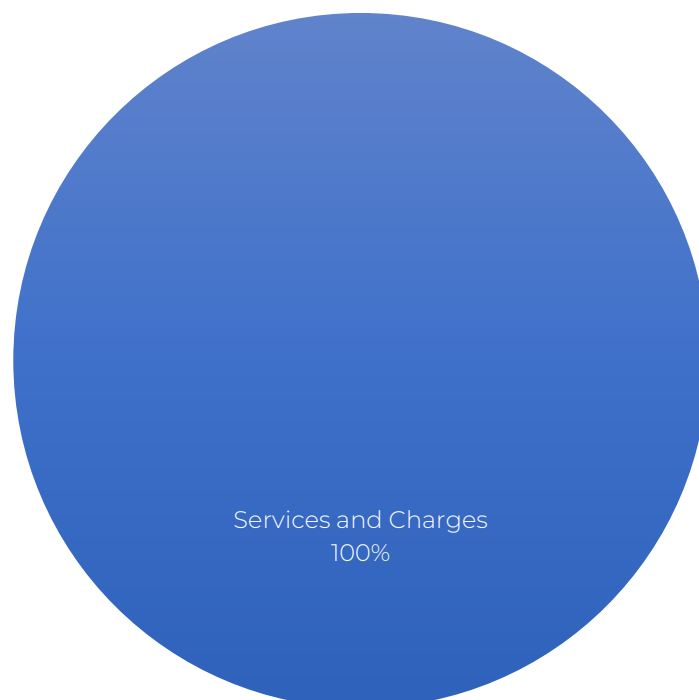
The City of North Mankato has contracted with Kennedy & Kennedy law firm for 20 years to perform legal services for both civil and criminal prosecution.

## 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	2020 Actual	2021 Adopted	2022 Proposed	+/- 2021/2022	Comments
Personnel	-	-	-	-	
Supplies	204	300	300	-	
Services & Charges	127,830	115,516	115,516	-	
Capital Outlay	-	-	-	-	
<b>TOTAL</b>	<b>\$128,034</b>	<b>\$115,816</b>	<b>\$115,816</b>	<b>-</b>	

## 2021 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 approximately 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 approx. Twenty reserve officers with an operating budget of approx. 2 million dollars.

## Services:

- 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 from Misdemeanors to Felonies.
- Specialize investigative measures (i.e., narcotics, violent crime, etc.).
- Provide a cadre of tactical team members for high-risk situations
- Maintain a police/paramedic program

## Highlights (2020 figures):

- 19% reduction in Part 2 crimes
- Responded to 8,377 calls for service.
- 30+ community events attended.
- 12 public education events conducted.
- Provided 147+ visits/walkthroughs/extra patrols of local schools and parks.
- 36% clearance rate.
- Reached an average response time of 3 minutes.

## Opportunities:

- Increase social media footprint.
- Collaborate more with Nicollet County law enforcement and various public safety entities.
- Increase Emergency Management training and preparedness.
- Give staff projects to showcase skill sets. Keep people engaged and creative.
- Continue to be on forefront of technology and funding sources.
- Utilize grant dollars more.

## Future Challenges:

- Turnover/retirements - Lack of new officers' profession-wide
- Changing case law and criminal procedure
- Responding to societal discussion on the future of police practices and reform



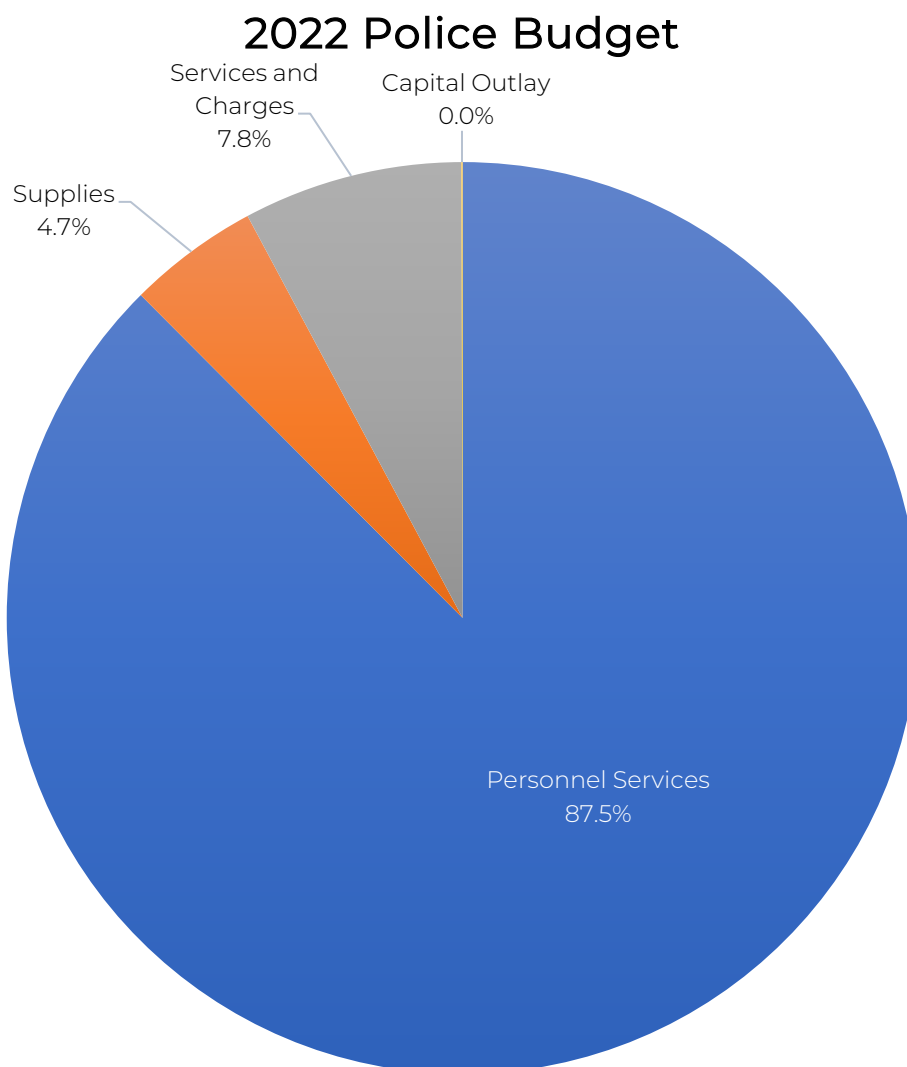
STRENGTHS	FUTURE CONSIDERATIONS
A staff of well trained, dedicated, and professional employees.	Maintaining performance standards.
Committed to service and community involvement.	Getting staff to see the larger "picture" of city/government operations.
Strong community support and trust in its police force.	Policy manual not updated.
Fully staffed at all levels.	Resistance by some to accept and champion change.
Marked improvement in the utilization of technology, replacing equipment, and getting staff, the tools need to perform jobs effectively and safely.	

### PERSONNEL BREAK DOWN:

Department	Job Classification	2020	2021	2022
POLICE	Police Chief	1	1	1
	Police Lieutenant	3	3	3
	Senior Patrol Officer	2	3	3
	1st. Class	5	6	7
	2nd. Class	2	-	-
	3rd. Class	-	-	-
	Detective	1	1	1
	Part-time Police Secretary	0.5	0.5	0.5
	Police Secretary (1.5)	1	1	1
	Vacancy	1	1	-
Department Total		16.5	16.5	16.5



Police	2020 Actual	2021 Adopted	2022 Proposed	+/- 2021/2022	Comments
Personnel	2,001,653	1,905,448	2,058,158	152,710	Filling of a vacancy
Supplies	99,310	109,500	109,500	-	
Services & Charges	158,756	166,041	182,838	16,797	Equipment purchase
Capital Outlay	39,003	1,000	1,000	-	
<b>TOTAL</b>	<b>\$2,298,731</b>	<b>\$2,181,989</b>	<b>2,351,496</b>	<b>169,507</b>	



# FIRE DEPARTMENT

*Reports to - Dan Giefer- 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 14,000 people. These services are provided by 32 volunteer firefighters, with four recruits in training.

## 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 139 calls for service(2020):

CO Incidents	6
Gas Leaks	15
Automobile Fires	11
Residential Fires	44
Mutual Aid Fires	18
Mutual Aid Air Truck Requests	6
False Alarms	62

- 19 training sessions with 363 in total attendance throughout the sessions.
- Added and certified 4 new firefighters.
- Had an average response time of 6 minutes.

## Opportunities:

- Develop a joint fire explorers' program with other local communities.
- Add mobile devices to the responding apparatus for electronic mapping capability.
- Offer EMT training for firefighters.
- Increase Incident Command System training and preparedness.
- Assign department duties across more of the department, keeping people engaged.
- Add vehicle extrication equipment and training.
- Utilize grant dollars more.

## Future Challenges:

- Turnover/retirements. Lack of applicants' for paid-on-call services
- Increased levels of required training.
- Understanding the diversity and cultural changes in our community



STRENGTHS	FUTURE CONSIDERATIONS
A staff of well trained, dedicated firefighters committed to service and community involvement.	Improve replacement rate of personnel protective equipment and apparatus.
Strong community support and trust in its fire department.	Rely on a neighboring department for vehicle extrication.
Firefighters with diverse skillsets and experiences.	Maintaining performance standards through physical health.
Five fire instructors as members of the department.	Operating under department by-laws (moving toward Standard Operating Guidelines).
Membership in several local, regional, and state organizations with a goal of improved training, knowledge sharing, and shared services.	Getting staff to see the larger "picture" of city/government operations.
Ability to adapt to any call for service.	

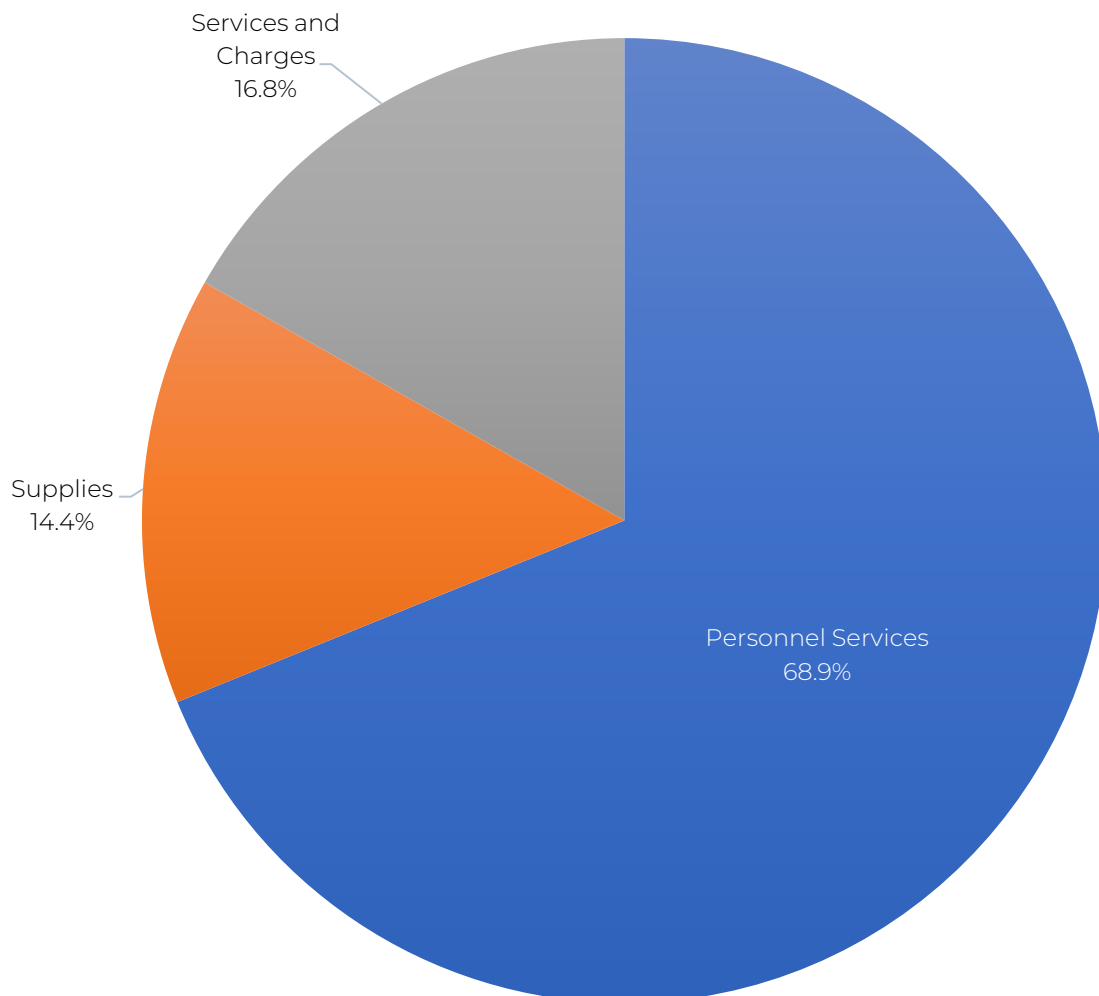
## PERSONNEL BREAK DOWN:

Department	Job Classification	2020	2021	2022
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	23	21	23
Department Total (All Volunteer)		34	32	34



Fire	2020 Actual	2021 Adopted	2022 Proposed	+/- 2021/2022	Comments
Personnel	223,812	244,620	250,639	6,019	Increase in cost of living
Supplies	46,636	53,660	52,250	(1,410)	Decrease in maintenance supplies
Services & Charges	59,074	63,177	61,087	(2,090)	Repair and Maint. contract decrease
Capital Outlay	-	-	-	-	
<b>TOTAL</b>	<b>\$329,522</b>	<b>\$361,457</b>	<b>\$363,976</b>	<b>\$2,519</b>	

## 2022 Fire Budget



# STREET DEPARTMENT

*Reports to – Nate Host – Public Works Director*



## Highlights:

- 22 snow removal events
- 14 clean up and repair events
- 14,875 lbs. of crack seal material applied
- 756 tons of asphalt patch material applied
- 100,079 lineal feet of sanitary sewer televised.
- 11 lane miles of chip seal coat completed.
- 535 tons of street sweeping waste collected
- 1,679 tons of recycling collected
- 251 Street signs maintained or replaced.

## 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

## 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 improvement budgets.





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.

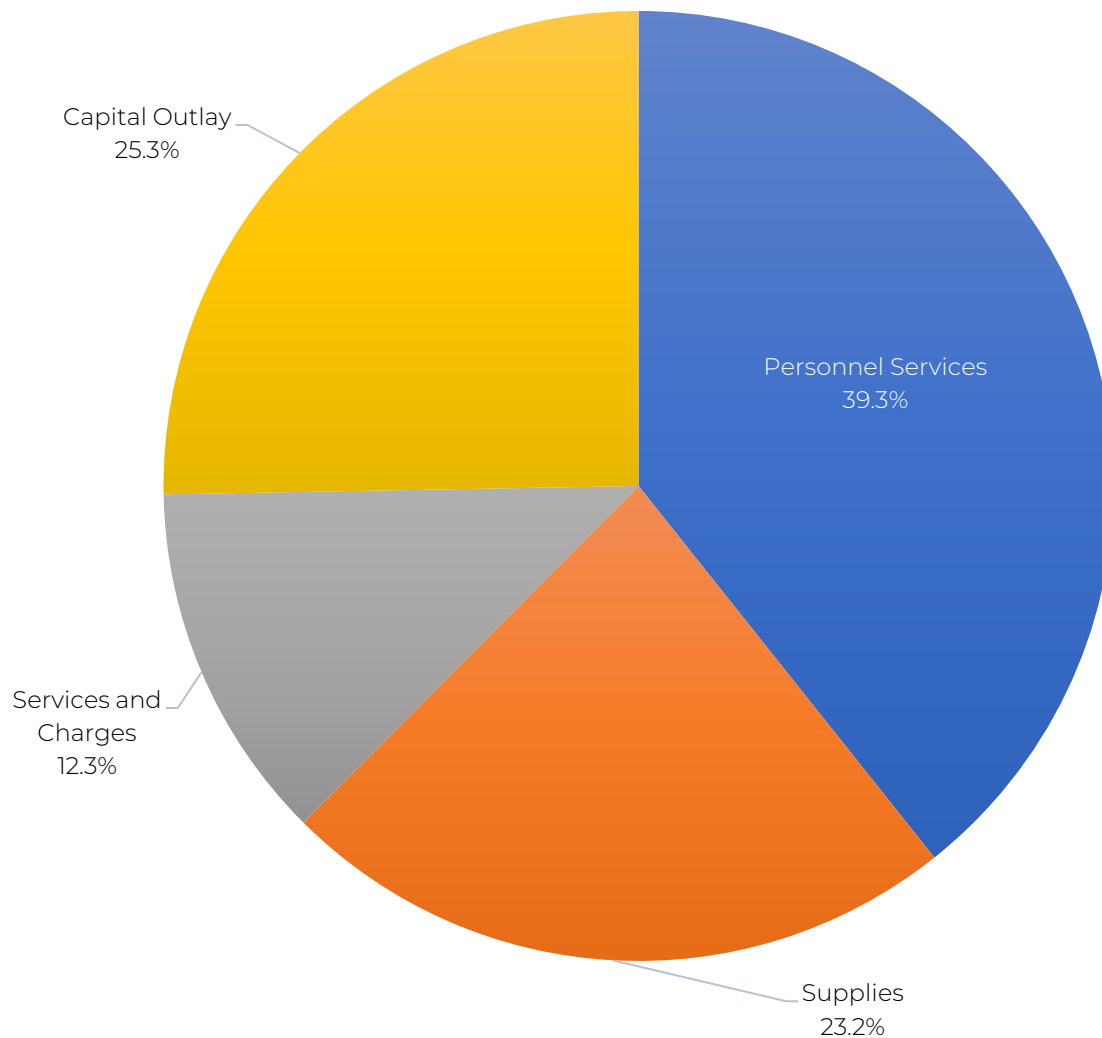
### PERSONNEL BREAK DOWN:

Department	Job Classification	2020	2021	2022
STREET	Public Works Director	0.33	0.33	0.33
	Street Foreman	1	1	1
	Street Maintenance III	5	4	4
	Street Maintenance II	1	2	2
	Street Maintenance I	0.5	0.5	0.5
Department Total		7.83	7.83	7.83



Street	2020 Actual	2021 Adopted	2022 Proposed	+/- 2021/2022	Comments
Personnel	755,907	765,495	777,159	11,664	Cost of living increase
Supplies	345,107	451,000	458,110	7,110	Increase in concrete and crack sealing materials
Services & Charges	288,006	231,617	242,363	10,746	Rentals and equipment parts
Capital Outlay	538,080	550,000	500,000	(50,000)	Pavement management plan
<b>TOTAL</b>	<b>\$1,928,099</b>	<b>\$1,998,112</b>	<b>1,977,632</b>	<b>(20,480)</b>	

## 2022 Street Budget



# 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 to

### Highlights:

- 5,353 vehicle hours maintained

### Future Challenges:

- Aging fleet requiring increased repair

### Opportunities:

- Increased technology for fleet maintenance
- Needs assessment

### STRENGTHS

Dedicated and knowledgeable staff

Consistently high quality of work

### FUTURE CONSIDERATIONS

Managing volume of repairs with available staff and space

### PERSONNEL BREAK DOWN:

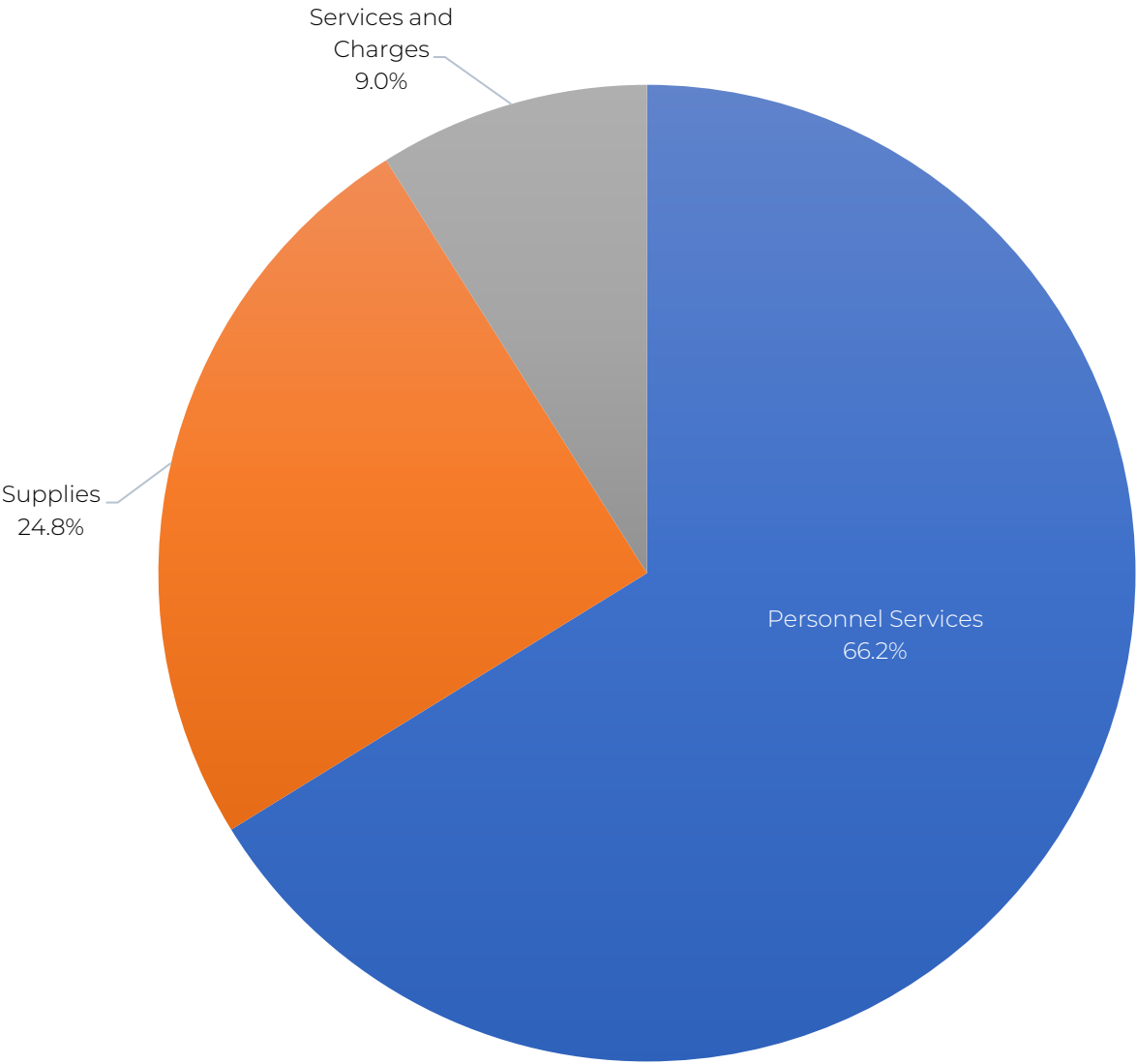
DEPARTMENT	JOB CLASSIFICATION	2020	2021	2022
MAINT. & EQUIP.	Mechanic II	2	2	2
Department Total		2	2	2





	2020 Actual	2021 Adopted	2022 Proposed	+/- 2021/2022	Comments
Personnel	191,334	197,936	199,141	1,205	Cost of living increase
Supplies	60,032	74,700	80,750	6,050	Tires
Services & Charges	21,958	27,304	26,900	(404)	Decrease in utilities
Capital Outlay	-	-	-	-	
<b>TOTAL</b>	<b>\$273,323</b>	<b>\$299,940</b>	<b>\$306,791</b>	<b>\$6,851</b>	

## 2022 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 # streetlights that provide safe lighting for traffic, pedestrians, and residents. The primary expenditures rate 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 Tom Neubert, City Electrician.

## 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
- 534 total lights in City
- 300 lights LED

## Future Challenges:

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

## STRENGTHS

Ensure lighting is reliable and consistent in the spaces in which it is provided.

Experienced staff providing dependable service

## FUTURE CONSIDERATIONS

Increased cost in lighting infrastructure for sustainability

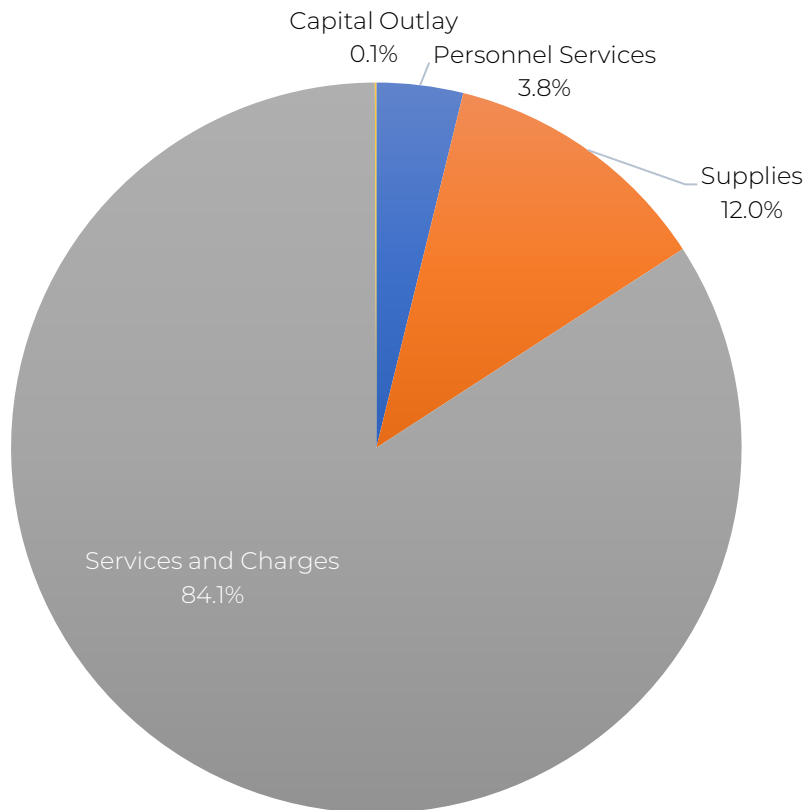
## PERSONNEL BREAK DOWN:

DEPARTMENT	JOB CLASSIFICATION	2020	2021	2022
STREET LIGHTING	City Electrician	0.1	0.1	0.1
	<b>Department Total</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>



Street Lighting	2020 Actual	2021 Adopted	2022 Proposed	+/- 2021/2022	Comments
Personnel	7,865	7,883	14,649	6,766	Cost of living increase
Supplies	19,669	45,500	46,000	500	Christmas lights
Services & Charges	312,893	321,855	321,855	-	
Capital Outlay	-	250	250	-	
<b>TOTAL</b>	<b>\$340,427</b>	<b>\$375,488</b>	<b>390,154</b>	<b>7,266</b>	

## 2022 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:

- 3,955 acres mowed
- 1,100 acres trimmed
- 745 trees trimmed
- 151 tree inspections
- 5 playground upgrades completed
- Creating and fostering phenomenal public spaces for residents and visitors

## 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	2020	2021	2022
PARKS	Park Superintendent	-	-	-
	Park Foreman	1	1	1
	Park Maintenance	2.3	2.3	2.3
	Caswell Maintenance	0.5	0.5	0.5
	Caswell Park Coordinator	1	1	1
	<b>Department Total</b>	<b>4.8</b>	<b>4.8</b>	<b>4.8</b>

### NORTH MANKATO PARKS:

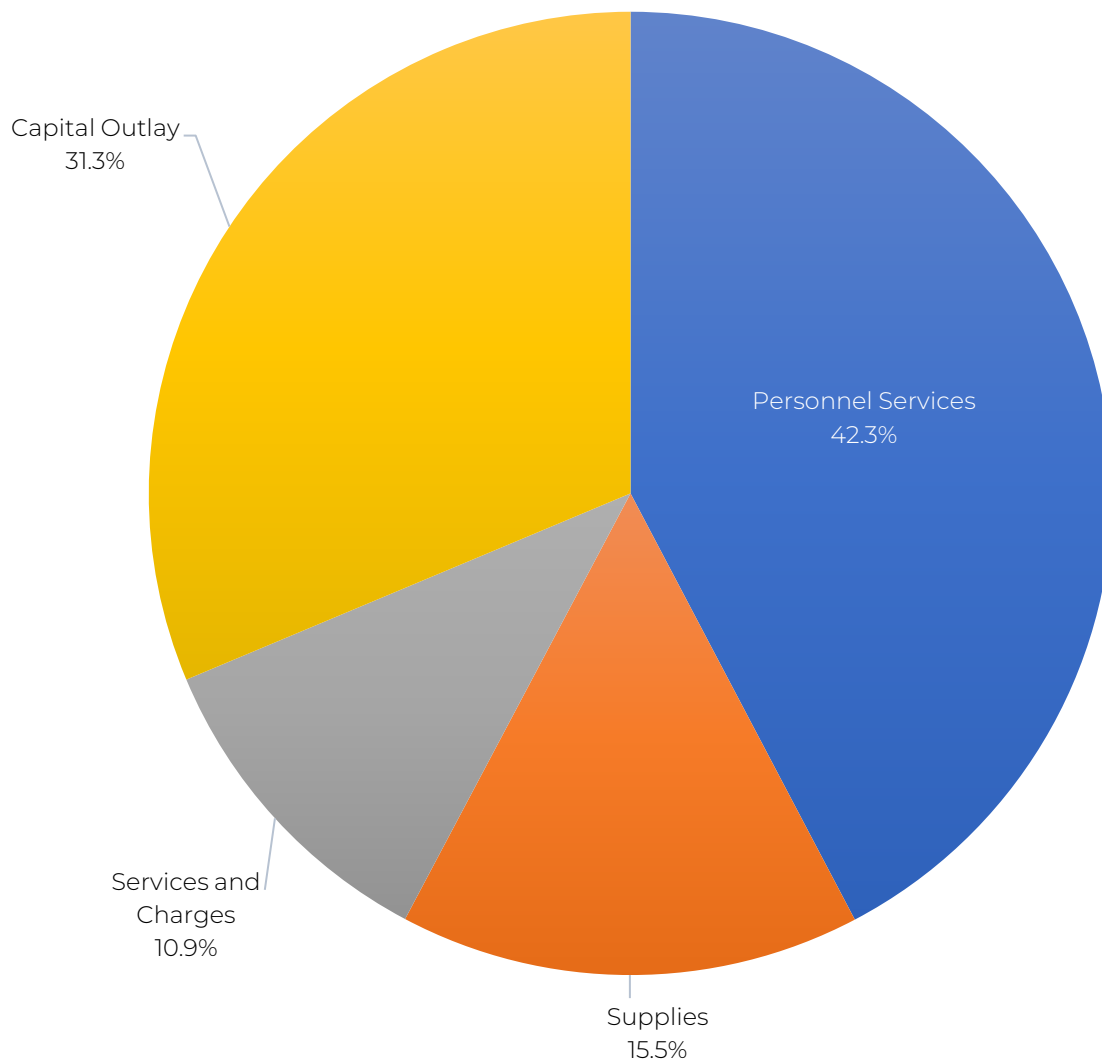
- Benson – 69.12 Acres
- Bluff – 30.01 Acres
- Caswell – 25.00 Acres
- Centennial – 1.00 Acre
- Forest Heights – 5.00 Acres
- King Arthur – 5.10 Acres
- Langness – 1.10 Acres
- Lee Boulevard – 1.20 Acres
- North Ridge – 6.50 Acres
- Pleasant View – 7.79 Acres
- Reserve – 5.39 Acres
- Riverview – 6.20 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	2020 Actual	2021 Adopted	2022 Proposed	+/- 2021/2022	Comments
Personnel	452,404	435,593	418,603	(16,990)	Decerases in health insurance
Supplies	169,489	145,000	153,050	8,050	Event expenditures
Services & Charges	138,272	108,662	108,182	(480)	Return to pre-covid levels
Capital Outlay	294,718	200,000	310,000	110,000	Park improvements
<b>TOTAL</b>	<b>\$1,054,882</b>	<b>\$889,225</b>	<b>\$989,835</b>	<b>\$100,580</b>	

## 2022 Parks Department Budget



# LIBRARY

*Reports to - Katie Heintz – Library Director*



## 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
- Library expansion

## Highlights:

- 53<sup>rd</sup> year of the Summer Reading Program
- 16<sup>th</sup> Annual Art Splash
- 9<sup>th</sup> year of Community Read
- Hosted the Bookin' on Belgrade 5k since 2014
- Coordinated 3rd 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.
- Worked with Community Education to provide Adult Computer Classes
- Hosted first Pumpkin Walk in Bluff Park
- Hosted first Halloween Drive-In Movie
- 4<sup>th</sup> year participating in Trunk or Treat
- 4<sup>th</sup> year as a drop-off point for the Holiday Sharing Tree
- Hosted first 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 925 programs with an attendance of 24,324 people in 2020.	Public libraries have seen a downward trend in circulation for eight 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:

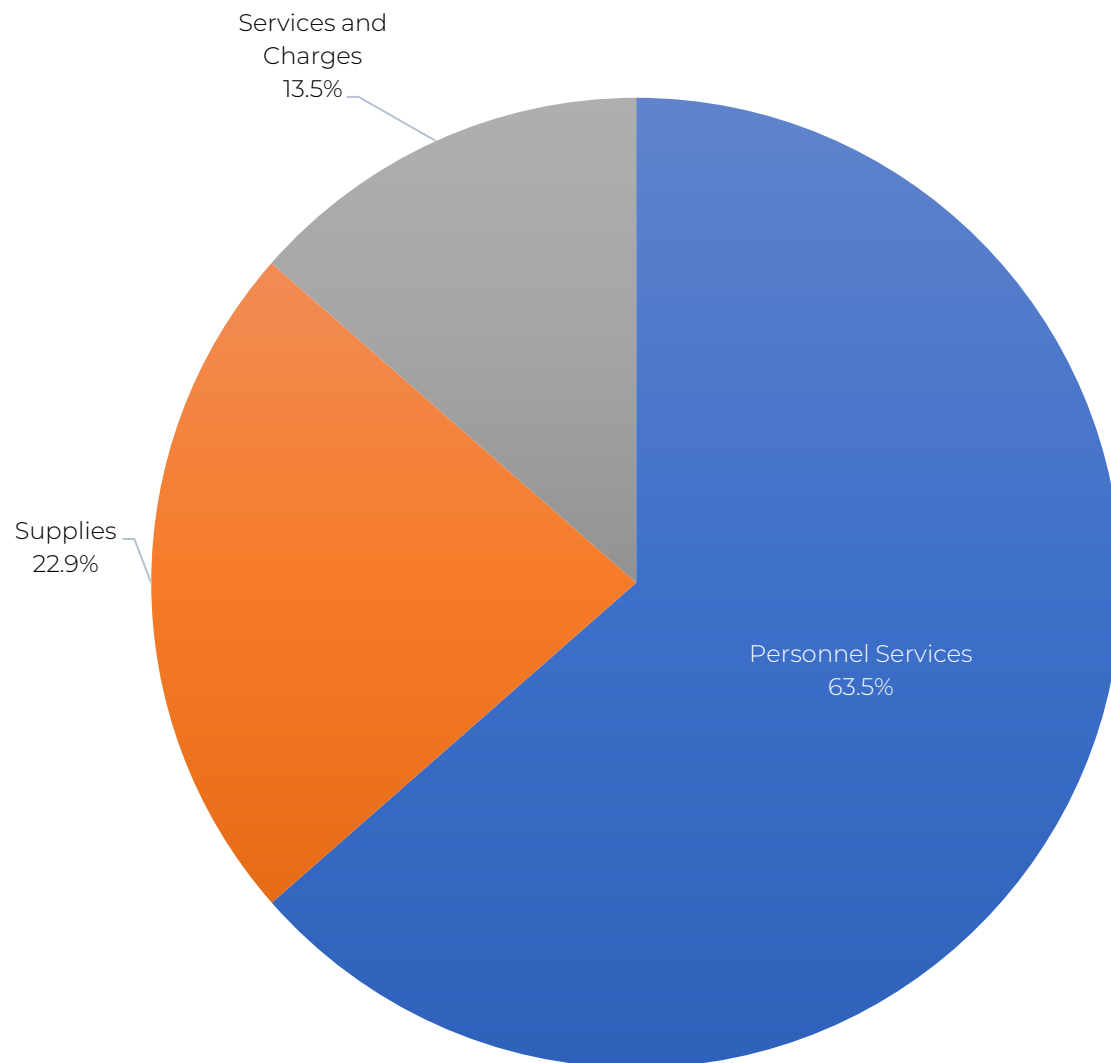
Department	Job Classification	2020	2021	2022
LIBRARY	Library Director	1	1	1
	Assistant Librarians	3	3	3
	Part-time Assistant Librarian	0.5	0.5	0.5
Department Total		4.5	4.5	4.5





Library	2020 Actual	2021 Adopted	2022 Proposed	+/- 2021/2022	Comments
Personnel	341,142	390,234	399,540	9,306	Cost of living increase
Supplies	122,027	140,900	144,150	3,250	Building maintenance
Services & Charges	130,545	80,548	85,195	4,647	Computers and automation
Capital Outlay	-	1,000	-	(1,000)	Decrease in equipment purchase
<b>TOTAL</b>	<b>\$593,714</b>	<b>\$612,682</b>	<b>\$628,885</b>	<b>\$16,203</b>	

## 2022 Library Budget



# 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:

- 277 stops for service
- 3,245 individuals served

## Future Challenges:

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

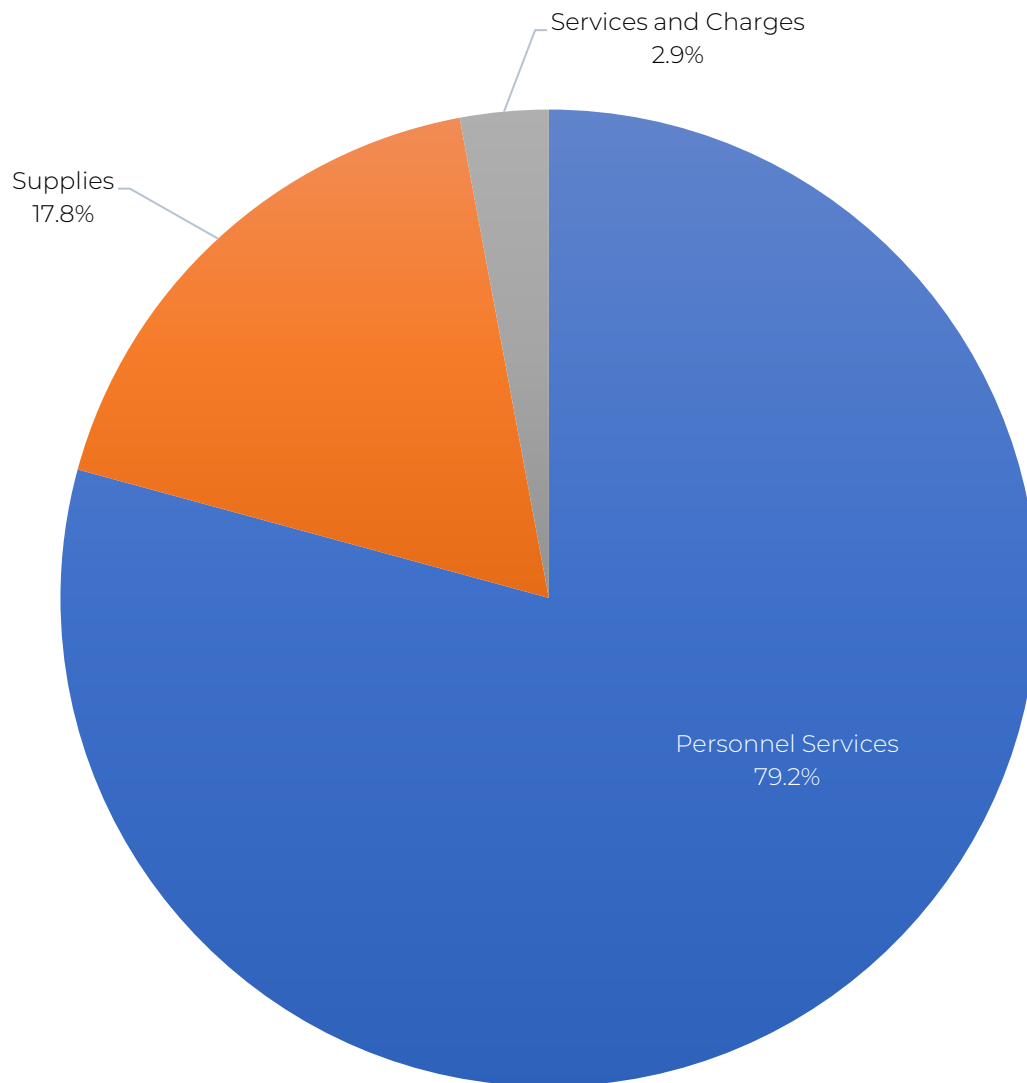
## PERSONNEL BREAK DOWN:

Department	Job Classification	2020	2021	2022
BOOKMOBILE	Bookmobile Librarian	1	1	1
	<b>Department Total</b>	<b>1</b>	<b>1</b>	<b>1</b>



Bookmobile	2020 Actual	2021 Adopted	2022 Proposed	+/- 2021/2022	Comments
Personnel	77,645	80,385	79,961	(424)	Decrease in health insurance
Supplies	9,744	19,250	18,000	(1,250)	Decrease in parts
Services & Charges	2,518	3,594	2,953	(641)	Return to pre-covid levels
Capital Outlay	-	-	-	-	
<b>TOTAL</b>	<b>\$89,906</b>	<b>\$103,229</b>	<b>\$100,914</b>	<b>(\$2,315)</b>	

## 2022 Bookmobile Budget



# COMMUNITY DEVELOPMENT

Reports to – Mike Fischer – Community



## 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.

## Highlights:

- 2020 Census
- Distribution and processing of COVID business loans and outdoor seating expansion applications
- Expansion of Reserve subdivision
- 18 new single-family homes
- 1,471 building permits issued
- 2,481 building inspections conducted
- Preparation for Rooftop/Frandsen project
- Planning for a new hotel
- Highway 14 vegetative buffer funding
- Working on an update of the city's comprehensive plan to reflect community values

## Services:

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

## Future Threats:

- Highway 169, corridor/Webster Ave.
- Conflicts of interest at Metropolitan planning organization
- Poor regional actors in economic development

## 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 attraction of commercial development

Ensure new growth estimates are achieved to match revenue growth for city operations.

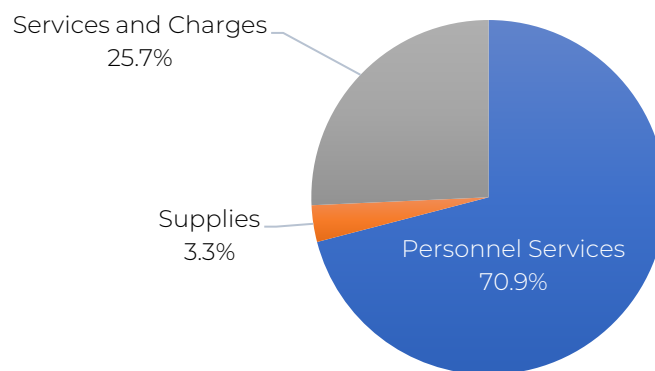


## PERSONNEL BREAK DOWN:

Department	Job Classification	2020	2021	2022
COMMUNITY DEVELOPMENT	Community Development Director	1	1	1
	Senior Records Clerk/Deputy City Clerk	-	-	-
	Building Official	1	1	1
	Account Clerk-Permits	0.5	0.5	0.5
	Building Inspector	1	1	1
	City Planner	1	1	1
Department Total		4.5	4.5	4.5

Community Development	2020 Actual	2021 Adopted	2022 Proposed	+/- 2021/2022	Comments
Personnel	362,779	457,507	435,338	(22,169)	Decrease in health insurance
Supplies	16,673	20,500	20,500	-	
Services & Charges	255,793	151,556	157,810	6,254	Advertising
Capital Outlay	1,798	-	-	-	
<b>TOTAL</b>	<b>\$637,043</b>	<b>\$629,563</b>	<b>\$613,648</b>	<b>(\$15,915)</b>	

## 2022 Community Development Budget



# MISCELLANEOUS

Reports to – John Harrenstein – City Administrator



## Description:

Miscellaneous activities relate to the Fun Days' fireworks, the 235 Wheeler Ave. rental, and various banking and credit card fees. In 2020, this category was used to account for CARES Act funding related to the COVID-19 Pandemic.

Miscellaneous	2020 Actual	2021 Adopted	2022 Proposed	+/- 2021/2022	Comments
Personnel	-	-	-	-	
Supplies	-	-	-	-	
Services & Charges	38,690	74,700	69,400	(5,300)	Decrease in fireworks expense
Capital Outlay	(255,036)	-	-	-	
<b>TOTAL</b>	<b>(\$216,346)</b>	<b>\$74,700</b>	<b>\$69,400</b>	<b>(\$5,300)</b>	

# TRANSFERS OUT

Reports to – John Harrenstein – 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	2020 ACTUAL	2021 ADOPTED	2022 PROPOSED	+/- 2021/2022	Comments
420-Construction Monroe Ave. and Countryside Dr.	-	-	-	-	
423-Construction Lor Ray/Summerset	-	-	-	-	
437- SLPSF Construction	-	-	-	-	
438- Marie Lane and Jefferson Ave.	-	-	-	-	
230-Capital Facilities	337,379	250,000	300,000	50,000	Restore to pre-covid levels
201-Caswell Sports Fund	77,000	77,000	77,000	-	
213-Library Endowment	16,000	21,750	15,000	(6,750)	
604 – Storm Water Fund	60,000	65,000	65,000	-	
<b>TOTAL</b>	<b>\$490,379</b>	<b>\$413,750</b>	<b>\$457,000</b>	<b>\$43,250</b>	

# AREA AGENCY DISBURSEMENTS

Reports to – John Harrenstein – 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	2020 ACTUAL	2021 ADOPTED	2022 PROPOSED	+/- 2021/2022	Comments
All Seasons Arena	-	24,000	24,000	-	
Mankato Flood Station Control	-	55,000	-	(55,000)	Manakto Flood Station moved to GF from Storm
Coalition of Greater MN Cities (CGMC)	-	28,000	29,360	(1,360)	
National League of Cities	-	1,500	1,500	-	
Highway 14 Partnership	-	2,500	2,500	-	
Highway 169 Coalition	-	-	-	-	
Minnesota Transportation Alliance	-	500	500	-	
League of Minnesota Cities	-	13,000	13,000	-	
Scenic Byway Alliance	-	50	50	-	
Mass Transit - Bus	55,350	18,000	30,000	12,000	
Mass Transit - Ruby Ride	16,962	10,000	-	(10,000)	
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	12,000	-	
City Center Partnership - Art Sculpture Walk	-	5,000	-	(5,000)	
Professional Services	6,647	2,400	-	(2,400)	
Dues and Subscriptions	70,434	2,400	-	(2,400)	
Bethany Lutheran College KTV Contract	54,250	50,000	48,450	(1,500)	
<b>TOTAL</b>	<b>\$263,516</b>	<b>\$284,850</b>	<b>\$226,910</b>	<b>(\$57,940)</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:

- Issued loan to Birchwood Cottages
- Created Business support loan program for COVID-19 response
- Adopted Conduit debt policy and issued a conduit debt policy for VINE Faith and Action and Bethany Lutheran College.

## 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

# PORT AUTHORITY GENERAL FUND HISTORY AND FORECAST

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 ADOPTED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	COMMENTS
REVENUES										
TOTAL PROPERTY TAXES	75,000	75,000	75,000	75,000	-	75,000	75,000	75,000	75,000	
MISCELLANEOUS										
SALE OF LAND - Soco LLP (Spinners Bar)	-	-	-	-	-	-	-	-	-	
OTHER INCOME	61,837	25,000		-	-	-	-	-	-	
OTHER INCOME 256 TIF 18 LJP	7,956	6,685	3,973	-	(3,973)	-	-	-	-	TIF admin fees Decertify 2021
OTHER INCOME 257 TIF 20 Ziegler	4,254	4,254	4,354	-	(4,354)	-	-	-	-	TIF admin fees Decertify 2021 but est. loan pay go complete in 2020
OTHER INCOME 259 TIF 22 Lindsay	1,034	1,066	1,065	-	(1,065)					TIF admin fees Decertify 2021
OTHER INCOME 261 D&K Powder Coating	1,946	3,308	3,307	3,365	58	3,365	3,365	3,365	-	TIF admin fees Decertify 2025
OTHER INCOME 262 Birchwood Cottages	-	1,952	1,951	2,060	109	2,060	2,256	2,256	2,256	TIF admin fees Decertify 2026
OTHER INCOME 263 Blue Star Power Systems	-	509	2,438	10,627	8,189	10,627	10,627	10,627	10,627	TIF admin fees Decertify 2026
OTHER INCOME 264 Belgrade	-	-	-	3,736	3,736	3,736	3,736	3,736	3,736	TIF admin fees Decertify 2047
REFUND & REIMBURSEMENT	21	19	-	-	-	-	-	-	-	
LOAN INTEREST	209	-	-	-	-	-	-	-	-	
TOTAL MISCELLANEOUS REVENUES	77,257	42,793	17,088	19,788	2,700	19,788	19,984	19,984	16,619	
TOTAL REVENUES	\$152,257	\$117,793	\$92,088	\$94,788	\$2,700	\$94,788	\$94,984	\$94,984	\$91,619	
EXPENDITURES										
TEMPORARY EMPLOYEES-REGULAR	1,295	1,365	1,200	1,300	100	1,300	1,300	1,300	1,300	Meeting pay
FICA CONTRIBUTIONS	51	52	50	99	49	99	99	99	99	
DEFINED CONTRIBUTION PLAN	35	39	35	45	10	45	45	45	45	
PERSONNEL SERVICES	1,382	1,456	1,285	1,444	159	1,444	1,444	1,444	1,444	
PROFESSIONAL SERVICES	58,823	21,706	30,000	30,000	-	30,300	30,603	30,909	31,218	Platting costs
ADVERTISING	-	-	-	-	-	-	-	-	-	
LEGAL NOTICES PUBLISHING	204	-	500	300	(200)	300	300	300	300	
AUDITING AND ACCOUNTING SERVICE	4,019	4,454	7,700	5,500	(2,200)	5,500	5,500	5,500	5,500	
TRAVEL EXPENSE	45	173	100	100	-	100	100	100	100	
BUSINESS APPRECIATION LUNCH	2,356	-	2,500	3,000	500	3,030	3,060	3,091	3,122	
PROPERTY INSURANCE	217	216	200	250	50	250	250	250	250	
PROPERTY TAXES	-	-	1,000	-	(1,000)	-	-	-	-	
MISCELLANEOUS	2,828	-	2,500	2,500	-	2,500	2,500	2,500	2,500	
MISCELLANEOUS – PURCHASE PROPERTY	-	250	-	-	-	-	-	-	-	
MISCELLANEOUS - GREATER MANKATO GROWTH (REDA)	30,891	35,789	30,910	31,000	90	31,310	31,623	31,939	32,258	
MISCELLANEOUS - CITY CENTER PARTNERSHIP	10,000	5,000	5,000	5,000	-	5,000	5,000	5,000	5,000	Partnership Agreement
MISCELLANEOUS - REAL ESTATE TAX	-	-	-	-	-	-	-	-	-	
MISCELLANEOUS - OTHER	-	260	500	-	500	-	505	510	515	
MISCELLANEOUS- CONNECTING COMMERCE	-	2,000	-	2,000	2,000	2,000	2,000	2,000	2,000	
SERVICES AND CHARGES	109,382	69,848	80,910	80,150	(760)	80,795	81,446	82,104	82,768	
TRANSFERS OUT										
OPERATING TRANSFERS TO 240 JEDA FOR RIST PROPERTY PAYMENT	-	-	-	-	-	-	-	-	-	
OPERATING TRANSFERS TO 379 2010D GO TAX INC BONDS	12,567	12,735	12,395	12,395	-	12,395	12,394	-	-	FINAL PAYMENT IN 2024
TOTAL TRANSFERS OUT	12,567	12,735	12,395	12,395	-	12,395	12,394	-	-	
TOTAL EXPENDITURES	\$123,330	\$84,039	\$94,590	\$93,989	(\$600)	\$94,634	\$95,284	\$83,548	\$84,212	
REVENUES OVER (UNDER) EXPENDITURES	28,927	33,753	(2,502)	799	-	154	(300)	11,436	7,407	
FUND BALANCE BEGINNING	66,897	95,824	108,527	106,025		106,824	106,978	106,678	106,678	
FUND BALANCE ENDING	95,824	129,577	106,025	106,824		106,978	1106,678	118,114	118,114	
CASH, BEGINNING	67,227	94,233	132,506	130,004		130,004	130,258	129,858	141,294	
CASH, ENDING	94,233	132,506	130,004	130,803		130,158	129,858	141,294	148,701	
CASH AS % OF EXPENDITURES	76%	158%	137%	139%		138%	136%	169%	177%	

# DEBT SERVICE OVERVIEW





# DEBT SERVICE FUND

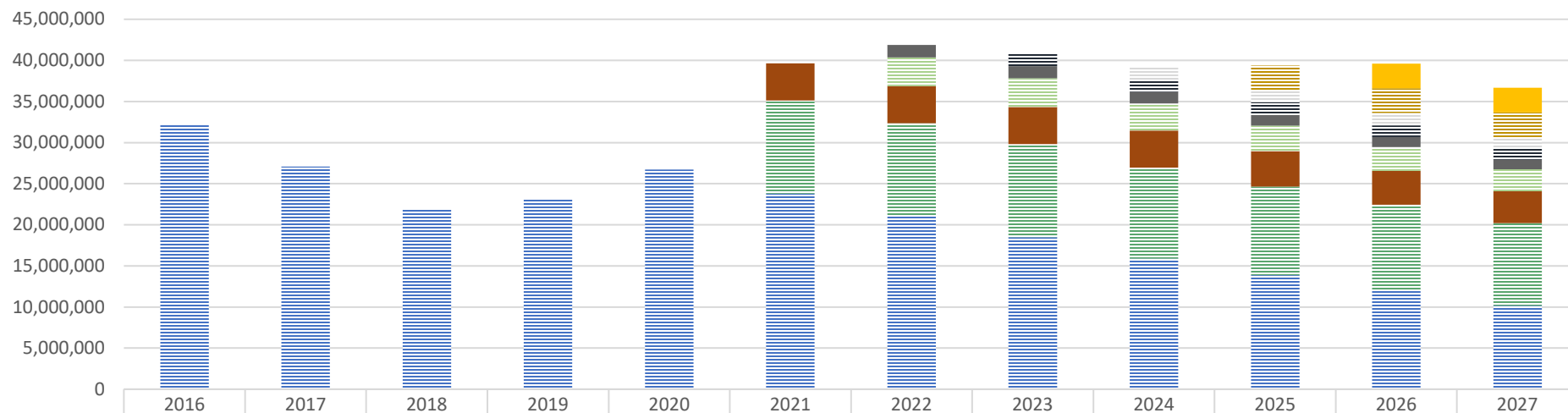
Reports to – Finance Director – Kevin McCann



## 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 2021 totals \$35,120,300.

## Existing Debt & Future Debt



2026A - \$3.0MM											3,000,000	3,000,000
2025A - \$3.0MM							-	-	-	3,000,000	3,000,000	3,000,000
2024A - \$1.5MM							-	-	1,500,000	1,500,000	1,500,000	1,415,000
2023A - \$1.5MM								1,500,000	1,500,000	1,500,000	1,415,000	1,330,000
2022B - \$1.5MM - Abatement							1,500,000	1,500,000	1,415,000	1,330,000	1,240,000	1,150,000
2022A - \$3.5MM							3,500,000	3,500,000	3,300,000	3,095,000	2,885,000	2,675,000
2021B - \$4.5MM - HOTEL						4,500,000	4,500,000	4,500,000	4,500,000	4,305,000	4,110,000	3,910,000
2021A - \$11.335MM						11,335,000	11,335,000	11,335,000	11,095,000	10,775,000	10,440,000	10,040,000
Original Existing	32,213,109	27,082,802	21,812,322	23,131,300	26,723,300	23,785,300	21,031,200	18,485,900	15,874,600	13,882,100	12,008,600	10,144,900

<b>TOTAL</b>	\$32,213,109	\$27,082,802	\$21,812,322	\$23,131,300	\$26,723,300	\$39,620,300	\$41,866,200	\$40,820,900	\$39,184,600	\$39,387,100	\$39,598,600	\$36,664,900
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# DEBT SERVICE FUND HISTORY AND FORECAST

	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2022 PROPOSED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	COMMENTS
<b>REVENUES</b>										
PROPERTY TAX	1,568,790	1,600,166	1,690,166	1,747,420	57,254	1,791,979	1,837,674	1,884,535	1,932,591	2.5% increase
TAX INCREMENT TRANSFER IN	147,910	133,727	132,494	159,582	27,088	188,713	199,430	70,310	68,935	
SALES TAX TRANSFER IN	526,669	513,503	299,850	524,107	224,257	691,500	728,700	493,700	481,300	
SPECIAL ASSESSMENTS - CURRENT	51,816	84,554	164,651	177,136	12,484	215,499	229,042	249,300	295,622	
SP. ASSESS. – INTEREST/PENALTY	1,863	251	27,779	62,421	17,421	21,673	18,620	15,566	12,513	
SP. ASSESS. – DELINQUENT	7,206	734	33,417	16,572	(16,845)	16,572	33,417	33,417	33,417	
SP. ASSESS. - DEFERRED	365,511	560,963	45,000	24,726	(3,053)	62,000	20,000	20,000	20,000	
INTERGOVERNMENTAL	252,550	-	256,100	259,350	3,250	257,300	260,100	-	-	MnDOT reimbursement
INVESTMENT EARNINGS	20,157	3,916	2,000	2,000	-	2,000	2,000	2,000	2,000	
TRANSFERS IN	1,310,162	2,332,401	-	-	-	-	-	-	-	
BOND PROCEEDS	-	2,479,306	-	-	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$4,252,635</b>	<b>\$7,709,520</b>	<b>\$2,651,458</b>	<b>\$2,973,314</b>	<b>\$321,856</b>	<b>\$3,247,236</b>	<b>\$3,328,983</b>	<b>\$2,768,828</b>	<b>\$2,846,378</b>	
<b>EXPENDITURES (BONDS)</b>										
<b>G.O. Debt Service Funds</b>										
2007A GO IMPROVEMENT BONDS		-	-	-	-	-	-	-	-	
2008A GO IMPROVEMENT BONDS	178,238	-	-	-	-	-	-	-	-	Bennett, 400 Block Pierce Ave Reconstruction, Howard Drive West Extension.
2008C GO CAPITAL IMPROVEMENT PLAN REFUNDING BONDS	147,610	-	-	-	-	-	-	-	-	Refunded 1997 Bonds for Fire Station #2, Police Annex, Refunded 1999 Revenue Bonds for Taylor Library.
2009D GO STATE AID STREET AND REFUNDING BONDS	252,550	-	-	-	-	-	-	-	-	Refunded 1998B State Aid Street Bonds (Countryside Dr. & Commerce Extension) & Extend CSAH41/ Carlson Dr./ Howard Dr.
2010A GO IMPROVEMENT BONDS	212,725	213,075	212,475	211,700	(775)	205,750	204,800	202,800	205,600	CSAH 41/ Carlson Dr./ Howard Dr.
2010C GO REFUNDING BONDS	602,715	676,105	770,263	274,573	(495,690)	-	-	-	-	Refunds 2001A Water Revenue Bonds, 2002A G.O. Improvement Bonds, 2003A Improvement Bonds, 2006A Improvement Bonds (Water Plant #2 Radium Removal, Water Loop - Howard to Pleasant View, Northgate Presidential, Rolling Green, LorRay Drive Extension, Mary Cir)
2012A GO CROSS OVER REFUNDING BONDS	87,958	91,380	-	-	-	-	-	-	-	Refunds 2004A, 2004B, 2005D (Lookout Dr. Reconstruction, 2004D Recycling Center and 2005D Klingel, Deerwood, Seykora, Whispering Oak Twins, Rolling Green, & Otter Court)
2014A GENERAL OBLIGATION BONDS	82,188	80,388	79,338	77,538	(1,800)	75,738	78,938	76,988	75,038	Roe Crest-Noretta-Belgrade Ravine, Old Belgrade Avenue
2015A GENERAL OBLIGATION BONDS	115,593	129,093	72,243	146,543	74,300	164,343	176,743	193,625	200,078	West Carlson Dr Extension
2015B GENERAL OBLIGATION REFUNDING BONDS	-	-	259,750	257,700	(2,050)	260,500	260,500	-	-	Refunds 2005A, 2006B, 2006C, 2007B, 2008B and 2009D.
2016A GENERAL OBLIGATION BONDS	130,650	128,550	126,400	129,250	2,850	132,000	129,700	127,400	125,100	75' Ladder Fire Truck & Roe Crest
2018A GENERAL OBLIGATION BONDS - Swim Facility	79,321	330,694	354,244	352,119	(2,125)	354,769	352,194	354,394	351,369	Spring Lake Swim Facility Project
2018A GENERAL OBLIGATION BONDS – Jefferson	9,261	34,344	38,819	38,069	(750)	42,244	41,344	40,444	39,544	Jefferson Ave.
2019A G.O. IMPROVEMENT BONDS - Commerce & Tyler		132,185	117,900	116,100	(1,800)	114,300	117,450	115,550	118,600	Commerce & Tyler Ave.
2019A GENERAL OBLIGATION BONDS – Equipment		4,240	30,450	34,900	4,450	34,300	33,700	33,100	32,500	Equipment
2020B - Monroe, Hoover SRTS, Countryside		-	46,697	250,000	203,303	260,850	256,550	257,200	252,800	Est.
<b>2021 A GO BONDS – Cliff &amp; Harrison</b>				51,474	51,474	122,450	144,150	145,250	146,150	

# DEBT SERVICE FUND HISTORY AND FORECAST (CONTINUED)

	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2022 PROPOSED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	COMMENTS
PROJECTED DEBT SERVICE										
Bonds Issued 2022	-	-	-	-	-	78,750	276,500	276,944	277,275	\$3.5 Million
Bonds Issued 2023	-	-	-	-	-	-	33,750	117,794	115,881	\$1.5 Million
Bonds Issued 2024	-	-	-	-	-	-	-	33,750	117,794	\$1.5 Million
Bonds Issued 2025	-	-	-	-	-	-	-	-	67,500	\$3.0 Million
TOTAL G.O. DEBT SERVICE FUNDS	1,898,808	2,076,152	2,108,577	1,939,964	(168,612)	1,845,993	2,106,318	1,975,238	2,125,228	
PORT AUTHORITY DEBT SERVICE										
2009A PORT AUTHORITY GO TAXABLE REFUNDING BONDS	178,828	-	-	-	-	-	-	-	-	
2010D GO TIF REFUNDING BONDS	118,745	115,100	116,189	111,938	(4,251)	117,233	112,088	4,463	9,306	Webster Avenue, Belgrade Avenue (Marigold, et al), FX Fusion.
2011A PORT AUTHORITY GO BONDS	225,581	2,675,078	207,125	198,975	(8,150)	200,825	202,575	194,325	196,075	Highway 14/41 Interchange Bonds. Receives partial support from Sales Tax.
2011B PORT AUTHORITY TAXABLE GO TAX INC. REVENUE BONDS	33,778	33,215	32,615	32,015	(600)	31,385	35,615	34,735	33,835	422 Belgrade TIF.
2021A GO Bonds – Belgrade Ave.				12,631	12,631	27,900	37,100	36,100	35,100	
TOTAL PORT AUTHORITY FUNDS	556,932	2,823,393	355,929	355,559	(370)	377,343	387,378	269,623	274,316	
SALES TAX DEBT SERVICE										
2009C GO SALES TAX REVENUE BONDS	231,363	230,350	233,700	231,200	(2,500)	233,000	234,400	-	-	Regional Park & Downtown Redevelopment Projects.
2010B GO SALES TAX REVENUE BONDS	69,725	68,075	66,150	64,225	(1,925)	67,300	65,200	62,800	-	Regional Park & Downtown Redevelopment Projects.
2021A GO SALES TAX REVENUE				228,682	228,682	391,200	429,100	430,900	481,300	
TOTAL SALES TAX BONDS	301,088	298,425	299,850	524,107	224,257	691,500	728,700	493,700	481,300	
TRANSFERS OUT										
OPERATING TRANSFERS TO 603 RIVERBEND ONGOING SUPPORT	1,340,162	-	40,000	40,000	-	40,000	40,000	40,000	-	
OPERATING TRANSFER TO ELIMINATE CASH DEFICIT	-	1,619,956	-	-	-	-	-	-	-	
OPERATING TRANSFERS	-	496,345								
TOTAL TRANSFERS OUT	1,340,162	2,116,301	40,000	40,000	-	40,000	40,000	40,000	-	
TOTAL EXPENDITURES	4,096,989	7,314,270	2,804,355	2,859,630	55,275	2,954,835	3,262,395	2,778,561	2,880,844	
REVENUES OVER (UNDER) EXPENDITURES	155,645	395,250	(152,898)	113,684	266,581	292,401	66,588	(9,733)	(34,446)	
TOTAL INTERFUND LOAN ACTIVITY	(312,920)	(312,920)	(294,984)	(143,600)	151,384	(143,600)	-	-	-	Repayment of loan to General, Water, and Sewer Funds
CASH, BEGINNING	2,488,568	2,268,254	2,394,394	1,946,512		2,125,417	2,274,217	2,340,805	2,331,072	
CASH, ENDING	2,268,254	2,394,394	1,946,512	2,125,417		2,274,217	2,340,805	2,331,072	2,296,606	
CASH AS % OF EXPENDITURES	54%	51%	69%	85%		77%	72%	84%	80%	



# ENTERPRISE FUNDS

Water, Sewer, Solid Waste, Recycling & Stormwater

## EXECUTIVE SUMMARY

The purpose of this workshop is to examine Utility Funds for the 2022 budget. Included in this report are the summaries and overviews for the water, sewer, solid waste, recycling, and stormwater funds including department summaries and overviews.



## UTILITY RATES

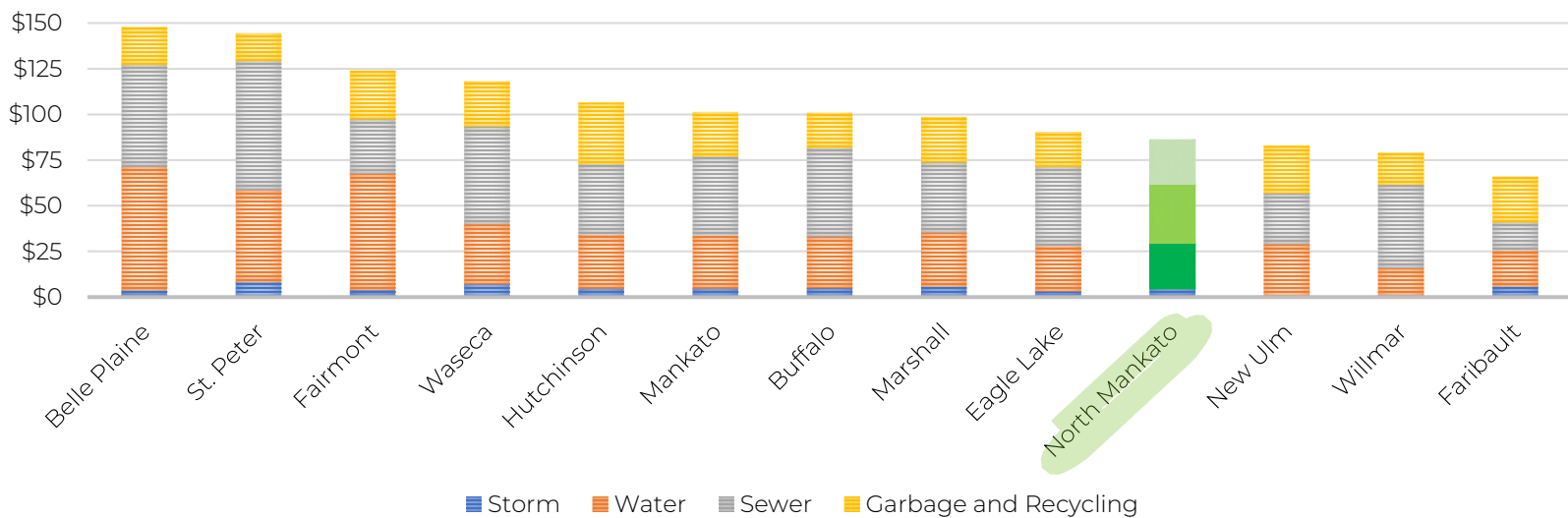
North Mankato Avg. Monthly Utility in 2021 **\$86.36\***

Following the North Mankato Strategic Plan, utilities fall under Well Planned & Maintained Infrastructure. Primarily managed by the Public Works departments, City provided utility rates include storm, water, and sewer rates. Solid waste and recycling rates have also been included, but collection may come from independent carriers.

\* This amount is calculated based on 5K water usage.

	<i>Belle Plaine</i>	<i>St. Peter</i>	<i>Fairmont</i>	<i>Waseca</i>	<i>Hutchinson</i>	<i>Mankato</i>	<i>Buffalo</i>	<i>Marshall</i>	<i>Eagle Lake</i>	<i>North Mankato</i>	<i>New Ulm</i>	<i>Willmar</i>	<i>Faribault</i>
STORM	\$3.67	\$8.25	\$3.96	\$7.00	\$4.71	\$4.76	\$5.00	\$5.80	\$3.16	\$4.25	\$0.00	\$1.00	\$5.70
WATER	\$67.48	\$50.24	\$63.60	\$32.92	\$29.55	\$28.98	\$28.04	\$29.55	\$24.85	\$25.15	\$29.00	\$14.87	\$19.82
GARBAGE AND RECYCLING	\$20.60	\$15.07	\$26.85	\$24.79	\$33.79	\$24.24	\$19.37	\$24.87	\$19.14	\$24.50	\$26.04	\$17.83	\$25.17
SEWER	\$56.01	\$70.80	\$29.73	\$53.41	\$38.51	\$43.30	\$48.60	\$38.51	\$43.30	\$32.46	\$27.85	\$45.66	\$15.54
TOTAL	<b>\$147.76</b>	<b>\$144.36</b>	<b>\$124.14</b>	<b>\$118.12</b>	<b>\$106.56</b>	<b>\$101.28</b>	<b>\$101.01</b>	<b>\$98.73</b>	<b>\$90.45</b>	<b>\$86.36</b>	<b>\$82.89</b>	<b>\$79.36</b>	<b>\$66.23</b>

## 2021 UTILITY RATES FOR COMPARABLE CITIES



# UTILITY FUNDS

## Water Utility

The Water Utility Fund is used to account for the operations of the City of North Mankato's Water Utility. The Water Utility Fund's 2022 operating budget is \$2,371,234. This is a \$446,977 increase from 2021. Increases are due to increases in capital outlay related to filter rehabs, personnel services, and transfers out to the General Fund as part of franchise fee.

\$2,371,234

## Wastewater Utility

The Wastewater Utility Fund is used to account for the operations of the City of North Mankato's Wastewater Utility. The Wastewater Utility Fund's 2022 operating budget is \$2,592,114. This is a \$42,425 increase from 2021. The increase is attributed to transfers out to General Fund as part of personnel costs, Mankato treatment costs, and franchise fee.

\$2,592,114

## Recycling

The Recycling Fund is used to account for the operations of the City of North Mankato's Recycling operations. The 2022 Recycling Fund budget is \$563,278, which is an \$36,877 increase from the 2021 budget. The increase relates to personnel services and recycling contract fees.

\$563,278

## Storm Water Utility

The Storm Water Utility Fund is used to account for the operations of the City of North Mankato's storm water utilities. The Storm Water Utility Fund's 2022 operating budget is \$508,126. This is a \$60,623 increase from 2021. The increase is due to increases in capital outlay and moving the Lake St. flood station costs back to the storm water fund.

\$508,126

## Solid Waste

The Solid Waste Fund is related to the City's refuse and general garbage collection. The Solid Waste Fund's 2022 budget is \$835,104. This is an increase of \$8,693 from 2021. The increase relates to spring and fall clean up expenses.

\$835,134

# WATER DEPARTMENT

Reports to – Nate Host – Public Works Director



## Description:

The water department is responsible for providing clean drinking water to homes and businesses in North Mankato. To achieve this mission the water utility produces and distributes water to customers. Major annual responsibilities include daily samples and maintenance of the water plants and distribution system.

## System Overview:

The North Mankato Water System has two water plants with a total capacity of 14,000 Gallons per minute. In 2020 North Mankato produced 474 million gallons at the two plants. Our water system has five active wells, two water towers, and one hillside reservoir for storage facilities with a capacity of 2.5 million gallons. The five active wells have a combined pumping capacity of 6,480 gallons per minute. In 2020, 491 million gallons were pumped, and the 5,368, customers consumed 372 million gallons of water. There is a backup connection with the Mankato Water system for emergency response. The water system's 667 fire hydrants are each flushed annually for system maintenance.

The North Mankato water system has 405,670 feet (76.83 miles) of pipe. This includes:

Customer Breakdown	
Type	Amount
Residential	5,043
Commercial	230
Rural	19
Public	27
Landlord	102
<b>TOTAL</b>	<b>5,421</b>

Watermain Breakdown	
Pipe Size	Length - Feet
1"	822.02
2"	1,020.87
4"	7,512.90
6"	188,478.94
8"	88,594.50
10"	39,835.10
12"	50,777.28
16"	28,628.68
<b>Total</b>	<b>405,670.28</b>



# WATER DEPARTMENT

Reports to – Nate Host – Public Works Director



## 2020 Output Measures

- 2,250 utility locates
- 267 curb box shutoffs completed for non- payment
- 6 water main breaks
- 98 automatic water meters were installed
- 126 valves were replaced
- 1,434 hydrants were flushed.

## Services:

- Pump Water from Wells
- Produce Water at Plant
- Distribute Water to Customers
- Flush Fire Hydrants (system flushing)
- Inspect & Repair Fire Hydrants
- Exercise Values
- Repair Water Main breaks
- Conduct water Samples
- Water Plant Maintenance

## PERSONNEL BREAK DOWN:

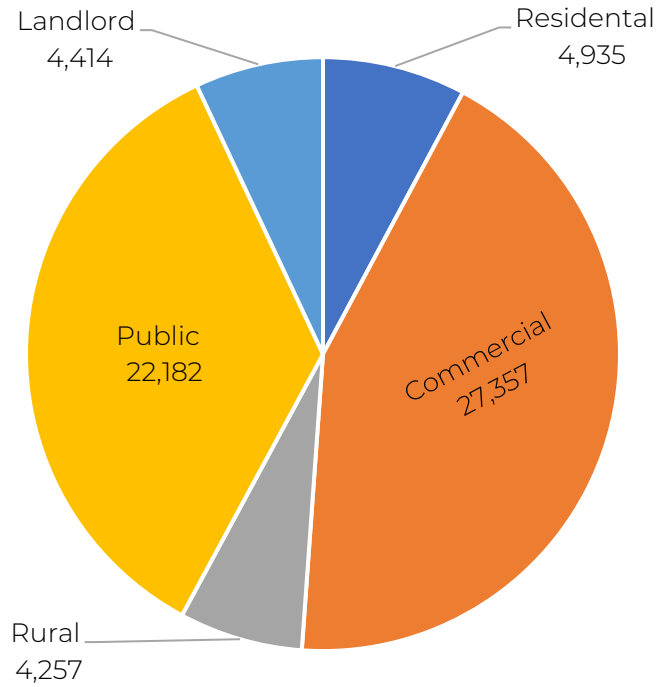
Department	Job Classification	2020	2021	2022
WATER	City Administrator	0.25	0.25	0.25
	Public Works Director	0.33	0.33	0.33
	Finance Director	0.25	0.25	0.25
	Account Clerk	1.50	1.25	1.25
	Water Superintendent	1	1	1
	Water Foreman	1	1	1
	Water Serviceman III / Electrician	0.50	0.50	0.50
	Water Serviceman II	-	-	-
	Water Serviceman I	1	1	1
Department Total		5.83	5.58	5.58



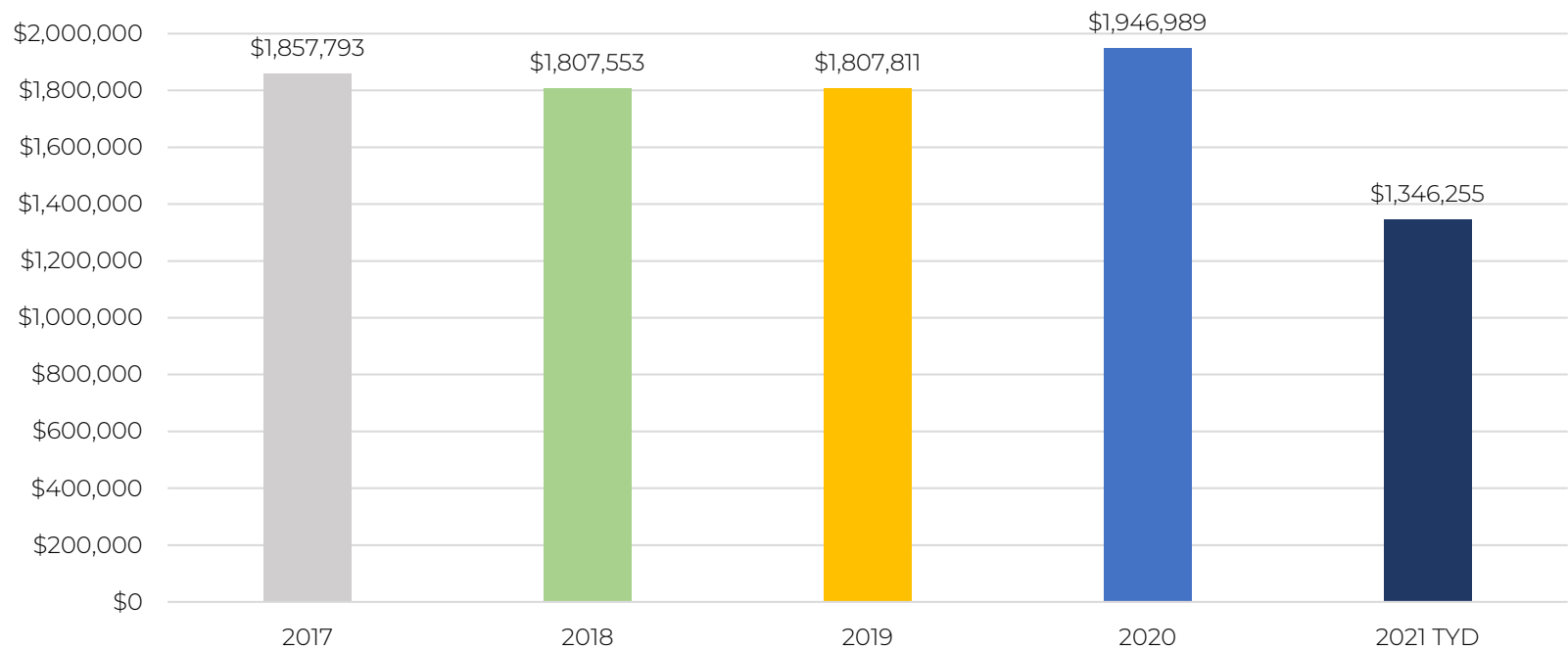


# WATER STATISTICS

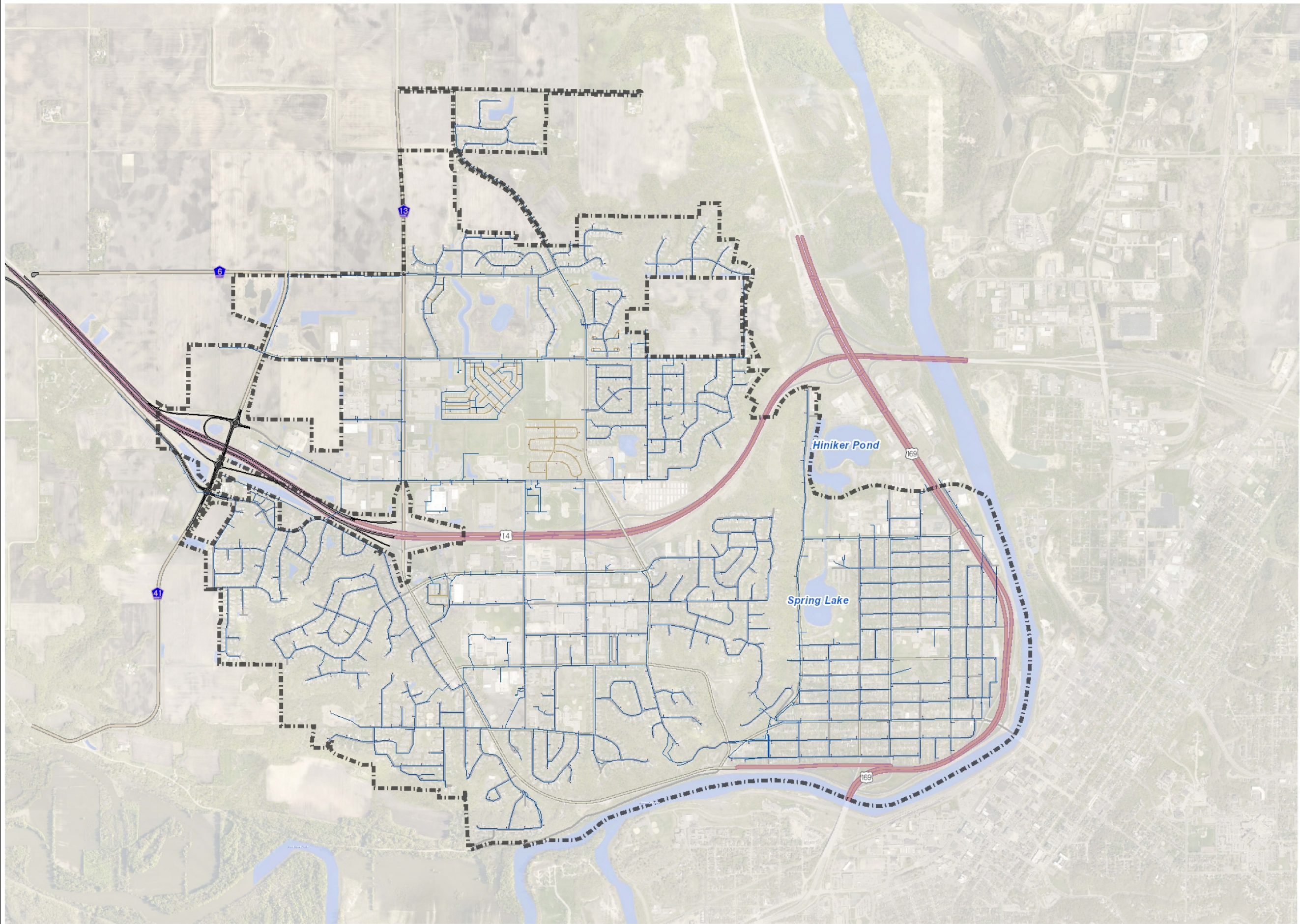
**Gallons of Water Used Per Month By Category**  
2021 YTD



**Total Customer Revenue Annually**







**Legend**

- City Limits
- Hydrants
- Valves
- Water Storage Facilities
  - Reservoir
  - Tower
- Wells
- Watermain
- Fire Service
- Medians
- Roadways
- Roads
  - US TRUNK HWY
  - COUNTY STATE AID HWY
  - MUNICIPAL STATE AID STREET
  - LOCAL STREET
  - RAMP
  - PRIVATE STREET
- Lakes & Ponds
- Minnesota River
- Nman\_cty19\_3inch.sid
  - Red: Band\_1
  - Green: Band\_2
  - Blue: Band\_3

**Map Name**  
**WATER**



**Disclaimer:**  
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0 2,000 Feet



# WATER DEPARTMENT

*Reports to – Nate Host – Public Works Director*

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 PROPOSED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	COMMENTS
<b>REVENUES</b>										
CUSTOMER RECEIPTS	1,803,214	1,936,580	1,850,000	1,900,000	50,000	2,000,000	2,010,000	2,020,050	2,030,150	Future rate increase in 2023
CHARGES FOR SERVICES	191,997	144,185	161,000	165,000	4,000	165,000	165,000	165,000	165,000	20 new homes; new radio read meters
STATE SALES TAX	22,228	19,608	20,000	20,000	-	20,000	20,000	20,000	20,000	
SPECIAL ASSESSMENTS AND MISCELLANEOUS	97,538	181,847	58,100	53,940	(4,160)	53,440	53,440	53,440	53,440	
TRANSFERS IN	-	-	-	-	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$2,114,978</b>	<b>\$2,282,221</b>	<b>\$2,089,100</b>	<b>\$2,138,940</b>	<b>\$49,840</b>	<b>\$2,238,440</b>	<b>\$2,248,440</b>	<b>\$2,258,490</b>	<b>\$2,268,590</b>	
<b>EXPENDITURES</b>										
PERSONNEL SERVICES	665,290	631,024	690,743	727,586	36,843	748,490	760,734	782,999	805,977	Wage adjustment; Health plan change
SUPPLIES	203,600	175,493	172,250	192,250	20,000	194,168	196,106	198,062	200,039	
SERVICES AND CHARGES	435,559	381,842	383,222	393,823	10,601	397,582	401,379	405,214	409,086	
CAPITAL OUTLAY	459,237	534,715	193,200	480,000	286,800	470,000	245,000	155,000	155,000	Filter rehabs 2022-2023; Well repairs 6 year rotation
DEBT SERVICE	78,858	63,977	344,843	340,575	(4,268)	354,655	356,889	337,064	337,314	Matures 2024-2037
TRANSFERS OUT	225,000	140,000	140,000	237,000	97,000	237,000	237,000	237,000	237,000	Increase to GF and capital facilities to pre-covid levels
<b>TOTAL EXPENDITURES</b>	<b>\$2,067,544</b>	<b>\$1,927,051</b>	<b>\$1,924,257</b>	<b>\$2,371,234</b>	<b>\$446,977</b>	<b>\$2,401,895</b>	<b>\$2,197,108</b>	<b>\$2,155,339</b>	<b>\$2,144,416</b>	
REVENUES OVER (UNDER) EXPENDITURES	47,434	355,169	164,843	(232,294)	(397,137)	(163,455)	51,333	143,152	124,175	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	108,300	108,300	108,300	108,300	-	108,300	-	-	-	D/S interfund loan matures in 2023
CASH, BEGINNING	818,043	723,739	955,621	1,228,764		1,104,770	1,049,615	1,100,948	1,244,099	
CASH, ENDING	723,739	955,621	1,228,764	1,104,770		1,049,615	1,100,948	1,244,099	1,368,274	
CASH AS % OF TOTAL EXPENDITURES	35%	50%	64%	47%		44%	50%	59%	64%	

# WASTEWATER

Reports to – Nate Host – Public Works Director



## Description:

The mission of the Wastewater Utility is to safely collect and convey wastewater for treatment and processing. All Wastewater in North Mankato is treated at the Mankato Water Resources Recovery Facility. The North Mankato Wastewater utility is responsible for maintaining several lift stations and the collection system for waste in North Mankato.

## System Overview

The North Mankato Wastewater utility has 10 lift stations, 1,310 manholes, 23,182 feet (4.39 miles) of force main, and a 337,000-foot (63.90-mile) gravity system. The lift stations have a total pumping hour of 5,026 hours in 2020. There are four main trunk lines that feed the main lift station to Mankato. North Mankato conducted regular televising and jetting of sewer lines. At this time, each line is televised and jetted on average every three years. Some lines are inspected annually based on performance.

Customer Breakdown	
Type	Amount
Residential	5,209
Commercial	257
Rural	28
<b>Total</b>	<b>5,494</b>

Force Main Breakdown	
Pipe Size	Length - Feet
2"	1,042.29
4"	172.84
6"	9,204.78
8"	5,927.36
10"	5,490.98
12"	645.77
20"	697.98
<b>Total</b>	<b>23,182.00</b>

Gravity Main Breakdown	
Pipe Size	Length - Feet
4"	773.04
6"	2,425.21
8"	197,462.48
10"	49,871.20
12"	27,624.95
15"	18,902.86
16"	1,664.85
18"	23,558.57
20"	33.58
21"	4,841.81
24"	4,130.28
27"	10,817.85
30"	102.59
<b>Total</b>	<b>342,209.28</b>



# WASTEWATER

Reports to – Nate Host – Public Works Director

**Services:**

- Jet & Televisе sewers
- Repair Manholes
- Conduct Manhole inspections
- Repair sewer main breaks
- Maintain Lift stations
- Conduct wastewater samples

**2020 Output Measures:**

- 100,079 lineal feet of sanitary sewer televised
- 152,826 lineal feet of line jetted
- 10 sewer repairs

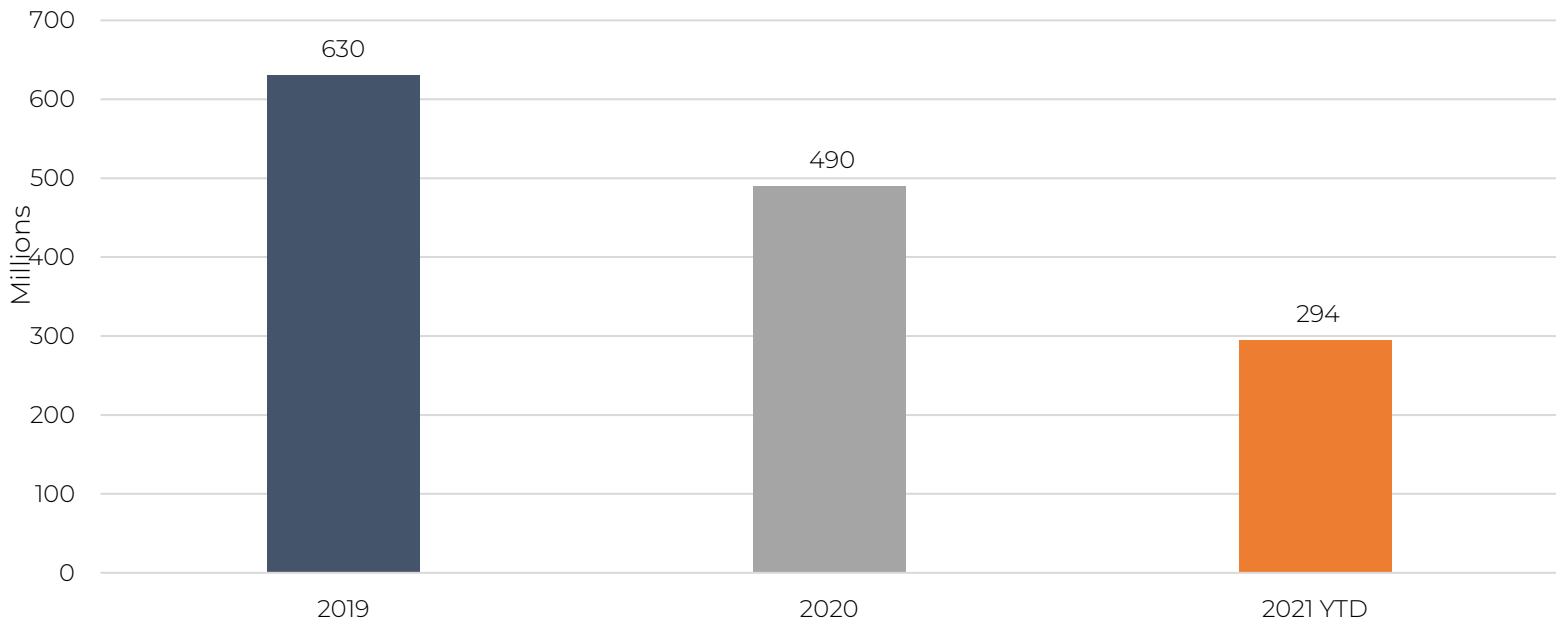
**PERSONNEL BREAK DOWN:**

Department	Job Classification	2020	2021	2022
WASTEWATER	City Administrator	0.25	0.25	0.25
	Public Works Director	0.34	0.34	0.34
	Finance Director	0.25	0.25	0.25
	Account Clerk	1.25	1	1
	Sewer Serviceman II	-	-	-
	Water Serviceman III/Electrician	0.50	0.50	0.50
	Street Superintendent	1	1	1
Department Total		3.59	3.34	3.34

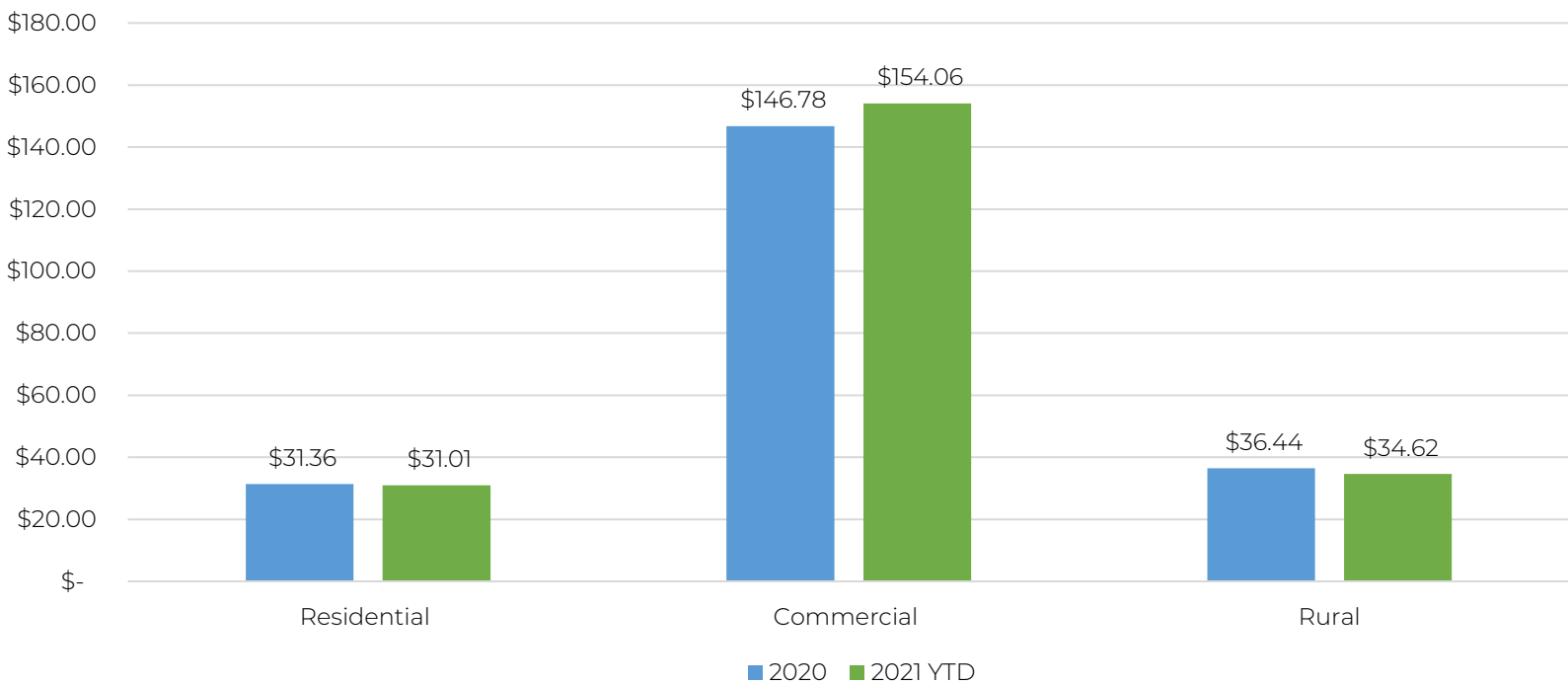


# WASTEWATER STATISTICS

## Total Annual Flow in Millions of Gallons



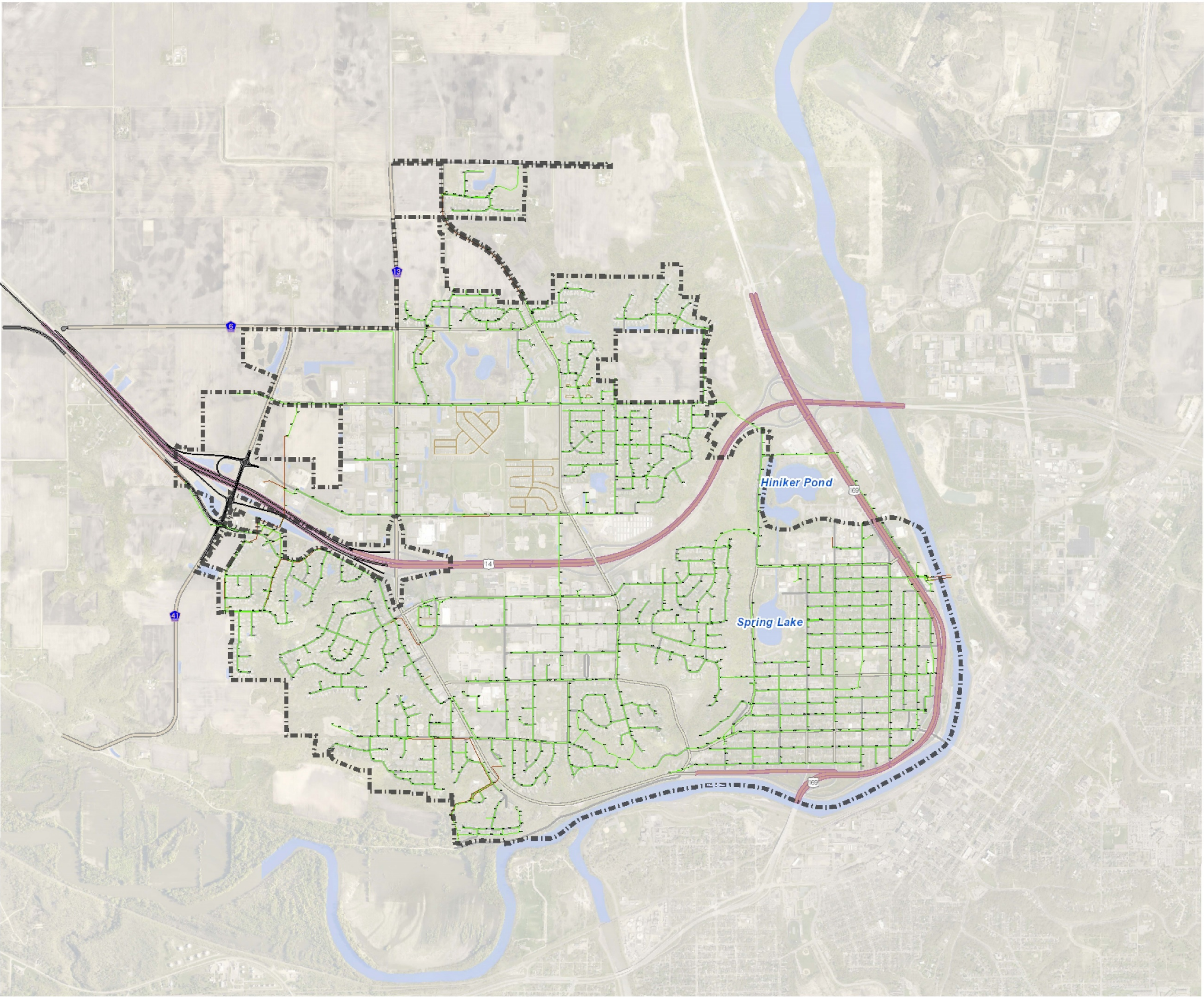
## Average Monthly Wastewater Bill By Type





**Legend**

- City Limits
- Sanitary Valves
- Sanitary Manholes
- Sanitary Holding Tank
- Lift Stations
- Sanitary Pipe
- Forcemain
- Casing
- Medians
- Roadways
- Roads
  - US TRUNK HWY
  - COUNTY STATE AID HWY
  - MUNICIPAL STATE AID STREET
  - LOCAL STREET
  - RAMP
  - PRIVATE STREET
- Lakes & Ponds
- Minnesota River
- Nman\_cty19\_3inch.sid
  - Red: Band\_1
  - Green: Band\_2
  - Blue: Band\_3



0 2,397 Feet

**Map Name**  
**WASTEWATER**



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# WASTEWATER FUND - 602



	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 PROPOSED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	COMMENTS
<b>REVENUES</b>										
CUSTOMER RECEIPTS	2,379,079	2,599,333	2,544,000	2,580,000	36,000	2,605,800	2,631,858	2,658,177	2,684,759	Increased revenue collections
SPECIAL ASSESSMENTS AND MISCELLANEOUS	320,359	117,297	22,100	26,200	4,100	18,100	16,100	14,100	12,100	Consent assessments
TRANSFERS IN	-	-	-	-	-	-	-	-	-	
BONDS ISSUED	10,857	9,507	-	-	-	-	-	-	-	
CAPITAL CONTRIBUTIONS	311,498	336,251	-	-	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$3,021,793</b>	<b>\$3,062,388</b>	<b>\$2,566,100</b>	<b>\$2,606,200</b>	<b>\$40,100</b>	<b>\$2,623,900</b>	<b>\$2,647,958</b>	<b>\$2,672,277</b>	<b>\$2,696,859</b>	
<b>EXPENDITURES</b>										
PERSONNEL SERVICES	468,869	564,551	531,697	544,449	12,752	559,874	575,788	592,209	609,151	Wage adjustments
SUPPLIES	61,914	28,613	46,630	47,250	620	47,707	48,168	48,634	49,104	
SERVICES AND CHARGES	1,250,425	1,284,863	1,245,583	1,295,810	50,227	1,325,941	1,356,803	1,388,413	1,420,791	Mankato Treatment Charges
CAPITAL OUTLAY	317,364	364,089	290,500	285,000	(5,500)	290,000	295,000	285,000	235,000	
DEBT SERVICE	57,109	48,206	250,280	214,605	(35,675)	157,620	159,170	160,670	162,020	Maturing debt 2022-2034
TRANSFERS OUT	295,000	185,000	185,000	205,000	20,000	205,000	205,000	205,000	205,000	Increase to General Fund
<b>TOTAL EXPENDITURES</b>	<b>\$2,450,681</b>	<b>\$2,475,323</b>	<b>\$2,549,689</b>	<b>\$2,592,114</b>	<b>\$42,425</b>	<b>\$2,586,142</b>	<b>\$2,639,929</b>	<b>\$2,679,926</b>	<b>\$2,681,066</b>	
REVENUES OVER (UNDER) EXPENDITURES	571,112	587,006	16,411	14,086	(2,325)	37,758	8,029	(7,649)	15,793	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	35,300	35,300	35,300	35,300	-	35,300	-	-	-	D/S interfund loan matures 2023
CASH, BEGINNING	684,896	946,110	1,362,249	1,413,960		1,463,346	1,536,404	1,544,433	1,536,784	
CASH, ENDING	946,110	1,362,249	1,413,960	1,463,346		1,536,404	1,544,433	1,536,784	1,552,577	
CASH AS % OF TOTAL EXPENDITURES	39%	55%	55%	56%		59%	59%	57%	58%	



# RECYCLING

Reports to – Nate Host – Public Works Director



## Description:

The recycling utility of the City of North Mankato is responsible for the biweekly collection of recycling from customers and operating the Riverbend Recycling Center at 600 Webster Avenue. West Central Sanitation is responsible for collecting the recyclables, baling them at the recycling center, and transporting them to Dem-Con Recycling Center in Shakopee, Minnesota, for resale or disposal.

## Services:

- Biweekly recycling collection
- Riverbend recycling center management
- Recycling carts provided at a rate of \$8.00 per month

## Future Challenges

- Replacement of aging equipment
- Consider a weekly pickup schedule
- Maintain clean streams of recyclables

## Highlights

- 1,775 tons of recycled material in 2020
- 569 tons of waste collected at Spring and Fall junk drop off events
- Over 4,740 customers in 2021

## PERSONNEL BREAK DOWN:

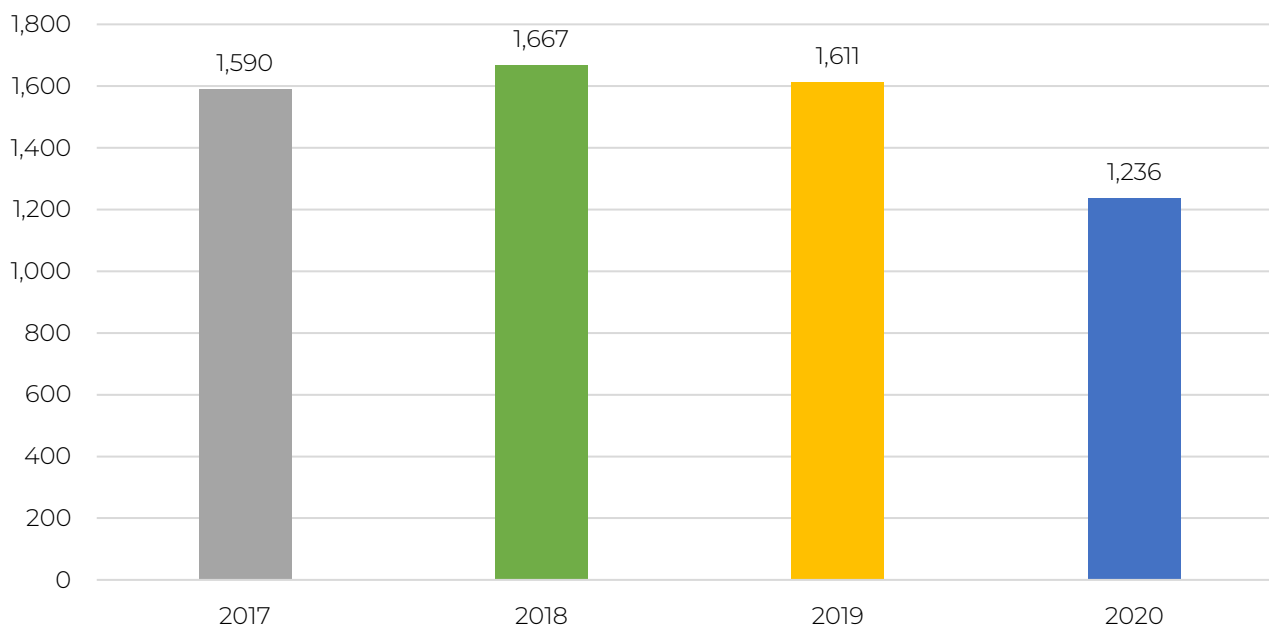
Department	Job Classification	2020	2021	2022
RECYCLING	Recycling Center Operator	1.5	1.5	1.5
	<b>Department Total</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>



# RECYCLING STATISTICS

2020 Total		
Commodity	Percent	Tons
OCC	13.41%	181.39
Other Fiber	40.33%	545.35
Aluminum	1.71%	23.12
Steel Scrap	1.17%	15.76
Steel Cans	2.39%	32.38
PET	4.52%	61.09
HDPEN	1.43%	19.37
HDPEC	1.24%	16.82
Other Plastics	0.61%	8.29
Mixed Rigid	0.64%	8.60
Glass	22.92%	309.93
Aseptic	0.19%	2.58
Residuals	9.43%	127.49
<b>Total</b>	<b>100%</b>	<b>1,352.18</b>

## Recycling Center Tonnage



# RECYCLING FUND - 603



	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 PROPOSED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	COMMENTS
<b>REVENUES</b>										
RECYCLING COLLECTION FEES	389,473	393,778	429,000	450,000	21,000	453,375	456,775	460,201	463,653	Increased collections
STATE SALES TAX - SANITATION	-	-	-	-	-	-	-	-	-	
RECYCLING REVENUE	11,707	17,041	12,700	12,800	100	12,800	12,800	12,800	12,800	
FACILITY RENTAL	122,572	60,085	61,200	63,036	1,836	64,454	65,904	67,387	68,903	West-Central Agreement
TRANSFERS IN	30,000	40,000	40,000	40,000	-	40,000	40,000	40,000	-	
<b>TOTAL REVENUES</b>	<b>\$553,753</b>	<b>\$510,904</b>	<b>\$542,900</b>	<b>\$565,836</b>	<b>\$22,936</b>	<b>\$570,629</b>	<b>\$575,479</b>	<b>\$580,388</b>	<b>\$545,356</b>	
<b>EXPENDITURES</b>										
PERSONNEL SERVICES	32,642	64,604	48,560	71,075	22,515	73,120	75,227	77,395	79,628	Wages budgeted on actual hours
SUPPLIES	31,720	22,650	21,250	21,750	500	21,968	22,188	22,410	22,635	
SERVICES AND CHARGES	428,487	408,274	352,760	361,250	8,490	364,821	368,428	372,070	375,747	Utility billing inserting contract; Hauling and transfer fees
CAPITAL OUTLAY	-	3,490	2,500	5,000	2,500	5,000	5,000	5,000	5,000	
DEBT SERVICE	15,389	12,970	101,331	104,203	2,872	101,923	104,486	106,818	-	Matures in 2025
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	
<b>TOTAL EXPENDITURES</b>	<b>\$508,238</b>	<b>\$511,987</b>	<b>\$526,401</b>	<b>\$563,278</b>	<b>\$36,877</b>	<b>\$566,832</b>	<b>\$ 575,329</b>	<b>\$583,693</b>	<b>\$483,010</b>	
REVENUES OVER (UNDER) EXPENDITURES	45,515	(1,083)	16,499	2,558		3,797	150	(3,305)	62,346	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES										
CASH, BEGINNING	157,120	162,862	122,031	138,530	-	141,088	144,885	145,035	141,730	
CASH, ENDING	162,862	122,031	138,530	141,088	-	144,885	145,035	141,730	204,076	
CASH AS % OF TOTAL EXPENDITURES	32%	24%	26%	25%		26%	25%	24%	42%	

# STORM WATER / FLOOD CONTROL

Reports to - Nate Host – Public Works Director



### Description:

The storm water department conducts maintenance and inspections on the city storm water mains, ravines, holding ponds, manholes and corps stations. The Municipal Separate Storm Sewer System (MS4) permit was created by the Minnesota Pollution Control Agency (MPCA) to comply with the Clean Water Act. As a part of MS4, cities with populations over 10,000 people must apply for coverage under the state general permit.

### Services:

- Main line repairs
- Main line inspections
- Main line jetting
- Structure Inspections
- Structure maintenance
- Flood station and levee maintenance

### Highlights:

- 242 hours of storm water structure maintenance
- 102 hours of manhole structure maintenance
- 588 hours of MS4 and ravine maintenance.

### Opportunities:

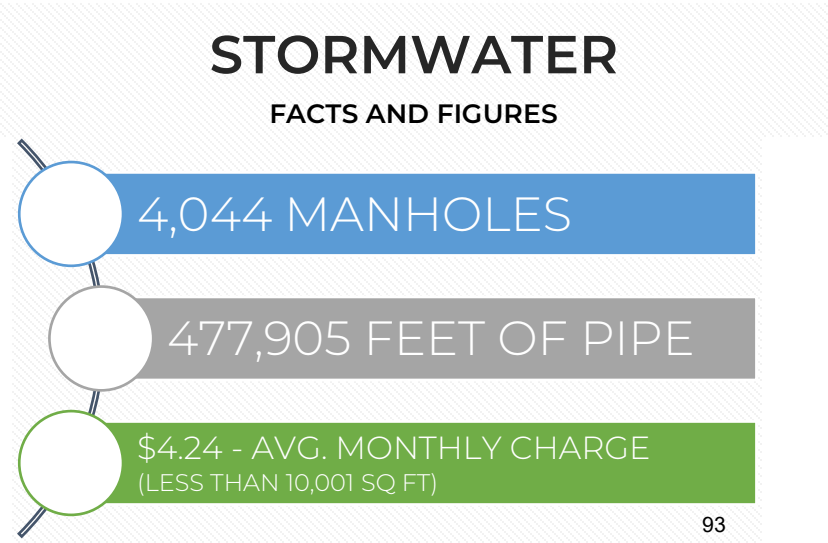
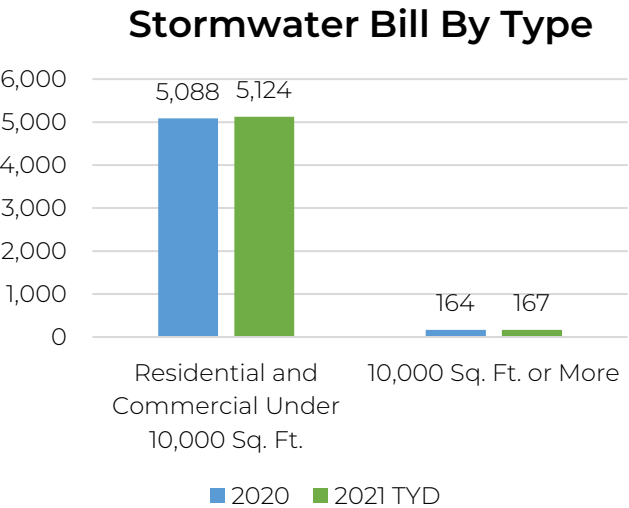
- Experienced staff to pass knowledge onto younger staff.
- Emphasis on staff learning all maintenance roles to be flexible.

### Future Challenges:

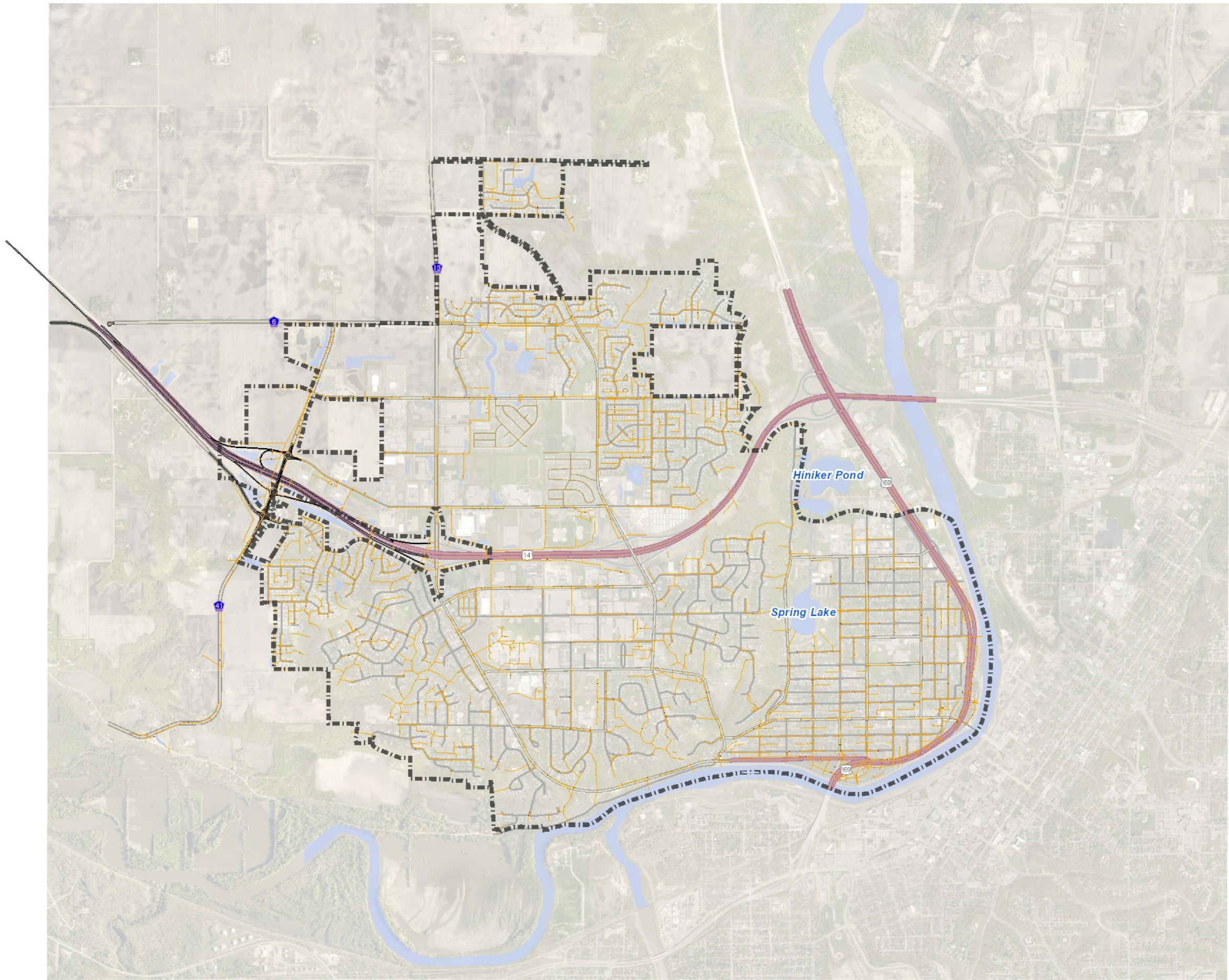
- Aging infrastructure
- Fluxes in annual storm damage and rainfall in a changing climate
- Ravine and bluff erosion control

### PERSONNEL BREAK DOWN:

Department	Job Classification	2020	2021	2022
STORM WATER	Public Works II	1.2	1.2	1.2
Department Total		1.2	1.2	1.2







**Legend**

- City Limits
- Manhole Box
- Manholes
- Culverts
- Back Yard Drains
- Catch Basins
- Storm Pipe
- Subsurface Basin
- Medians
- Roadways
- Roads
  - US TRUNK HWY
  - COUNTY STATE AID HWY
  - MUNICIPAL STATE AID STREET
  - LOCAL STREET
  - RAMP
  - PRIVATE STREET
- Lakes & Ponds
- Minnesota River
- Nman\_cty19\_3inch.sid
  - Red: Band\_1
  - Green: Band\_2
  - Blue: Band\_3

0 2,397 Feet





# STORMWATER FUND - 604



	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 PROPOSED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	COMMENTS
<b>REVENUES</b>										
CUSTOMER RECEIPTS	398,787	401,044	452,000	456,000	4,000	460,560	465,166	469,818	474,516	
INTEREST EARNED	4,957	-	-	-	-	-	-	-	-	
OTHER	6,658	7,160	-	500	500	500	500	500	500	
BONDS ISSUED	631	1,117	-	-	-	-	-	-	-	
CAPITAL CONTRIBUTIONS	385,428	502,783	-	-	-	-	-	-	-	
TRANSFERS IN	-	107,490	65,000	65,000	-	65,000	65,000	65,000	65,000	2019 Ravine D/S from GF
<b>TOTAL REVENUES</b>	<b>\$796,462</b>	<b>\$1,019,593</b>	<b>\$517,000</b>	<b>\$521,500</b>	<b>\$4,500</b>	<b>\$526,060</b>	<b>\$530,666</b>	<b>\$535,318</b>	<b>\$540,016</b>	
<b>EXPENDITURES</b>										
PERSONNEL SERVICES	35,328	141,989	106,754	107,033	279	111,270	115,705	120,350	125,218	
SUPPLIES	24,892	23,359	29,500	29,500	-	29,580	29,661	29,743	29,825	
SERVICES AND CHARGES	223,856	162,916	86,767	114,310	27,543	115,364	116,429	117,504	118,591	Lake St. Flood Station moved to GF
CAPITAL OUTLAY	-	34,282	55,000	90,000	35,000	90,900	91,810	92,728	93,656	Ravine work, Levee Re-Certification, Concrete Dike Caulking, Pump Parts at Wheeler Corp station, Curb Reconstruction, Storm Pipe, Sherman corps station generator, Webster pump house, wheeler corps station generator hookup
DEBT SERVICE	27,655	22,717	115,818	113,618	(2,200)	105,880	103,300	60,700	60,700	Maturities 2022-2034
TRANSFERS OUT	53,250	53,250	53,665	53,665	-	54,084	54,507	54,935	55,367	
<b>TOTAL EXPENDITURES</b>	<b>\$364,982</b>	<b>\$438,514</b>	<b>\$447,504</b>	<b>\$508,126</b>	<b>\$60,623</b>	<b>\$507,048</b>	<b>\$511,412</b>	<b>\$475,950</b>	<b>\$483,357</b>	
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>431,480</b>	<b>581,079</b>	<b>69,496</b>	<b>13,374</b>		<b>19,012</b>	<b>19,254</b>	<b>59,358</b>	<b>56,659</b>	
<b>ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES</b>	<b>-</b>	<b>(9,205)</b>	<b>(10,000)</b>	<b>(10,000)</b>		<b>(15,000)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>GF Interfund Loan Repayment Matures 2030</b>
CASH, BEGINNING	-	578,232	-	59,496		62,870	66,882	71,136	115,494	
CASH, ENDING	578,232	-	59,496	62,870	-	66,882	71,136	115,494	157,153	
CASH AS A % OF TOTAL EXPENDITURES	158%	0%	13%	12%		13%	14%	24%	33%	

# SOLID WASTE

Reports to – Nate Host– Public Works Director



## Description:

The Solid Waste utility of the City of North Mankato is responsible for the weekly collection of solid waste from residential customers in the community. West Central Sanitation is responsible for collecting the solid waste and disposing of it at the Minnesota Waste Processing Facility (MWP) in Mankato. The solid waste fund also provides spring pick up and fall drop off services for the community which has been very popular with residents.

## Services:

- Trash collection
- Spring clean up
- Cart distribution

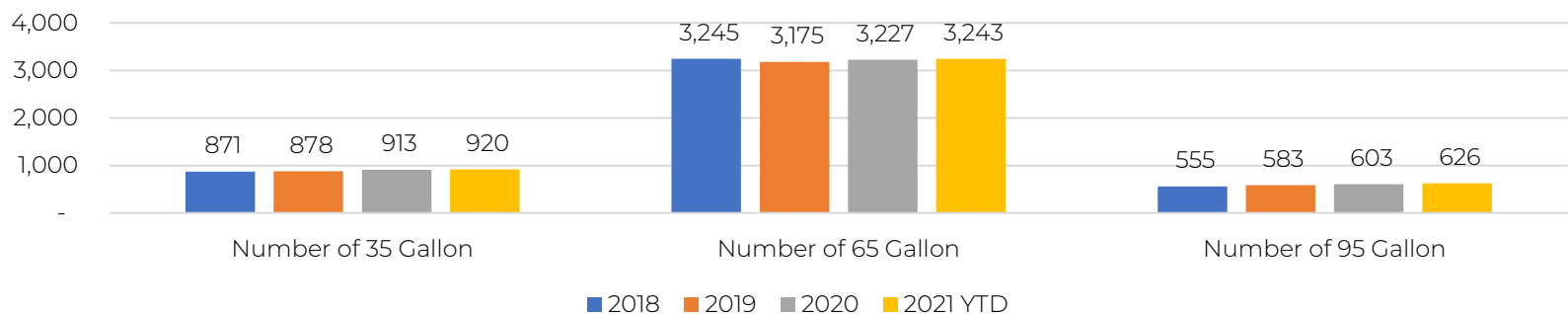
## Highlights:

- 4,789 carts distributed in 2021
- 3,116 tons of solid waste in 2020, down from 3,588 tons in 2019
- 100% of garbage is burned at Willmarth Power Plant
- 96 tons of compost in 2020

## PERSONNEL BREAK DOWN:

Department	Job Classification	2020	2021	2022
SOLID WASTE	Account Clerk	1	1	1
	<b>Department Total</b>	<b>1</b>	<b>1</b>	<b>1</b>

## Solid Waste Bin Size by Customers



# SOLID WASTE FUND - 651



	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 PROPOSED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	COMMENTS
<b>REVENUES</b>										
CUSTOMER RECEIPTS	825,054	837,491	824,138	885,500	61,362	889,535	893,590	897,665	901,761	Rate increase \$1/month in 2022
MISCELLANEOUS	2,356	28,486	-	-	-	-	-	-	-	
TRANSFERS IN	-	-	-	-	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$827,410</b>	<b>\$865,976</b>	<b>\$824,138</b>	<b>\$885,500</b>	<b>\$61,362</b>	<b>\$889,535</b>	<b>\$893,590</b>	<b>\$897,665</b>	<b>\$901,761</b>	
<b>EXPENDITURES</b>										
PERSONNEL SERVICES	98,084	95,899	95,508	95,697	189	98,763	101,944	105,242	108,665	
SUPPLIES	8,465	462	7,500	7,500	-	7,575	7,651	7,727	7,804	
SERVICES AND CHARGES	634,770	689,627	633,633	642,137	8,504	648,518	654,964	661,473	668,047	Rising landfill and annual clean-up costs
CAPITAL OUTLAY	40,360	40,360	-	-	-	-	-	-	-	
DEBT SERVICE	7,100	5,900	44,800	44,800	-	43,600	42,400	-	-	Debt for New Carts ; Maturity 12/01/2024
TRANSFERS OUT	45,000	45,000	45,000	45,000	-	45,000	45,000	45,000	45,000	
<b>TOTAL EXPENDITURES</b>	<b>\$833,779</b>	<b>\$877,247</b>	<b>\$826,441</b>	<b>\$835,134</b>	<b>\$8,693</b>	<b>\$843,456</b>	<b>\$851,959</b>	<b>\$819,442</b>	<b>\$829,516</b>	
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(6,369)</b>	<b>(11,271)</b>	<b>(2,303)</b>	<b>50,366</b>	<b>52,669</b>	<b>46,079</b>	<b>41,631</b>	<b>78,223</b>	<b>72,245</b>	
FUND BALANCE BEGINNING	(53,938)	(60,307)	(71,578)	(52,207)	(2,303)	(23,515)	22,564	64,195	142,418	
FUND BALANCE ENDING	(60,307)	(71,578)	(52,207)	(54,510)	2,303	22,564	64,195	142,418	214,663	
<b>ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES</b>					-	-	-	-	-	
CASH, BEGINNING	22,355	21,236	10,589	8,286		58,652	104,731	146,362	224,585	
CASH, ENDING	21,236	10,589	8,286	58,652		104,731	146,362	224,585	296,830	
CASH AS A % OF TOTAL EXPENDITURES	3%	1%	1%	7%		12%	17%	27%	36%	





# RECREATION, SPECIAL REVENUE & ECONOMIC DEVELOPMENT

Spring Lake Park Swim Facility, Caswell Sports Fund, Youth Football, Library Endowment Fund, Sales Tax Fund, Charitable Gambling Fund, Joint Economic Development Fund, Hotel Fund, Revolving Loan Funds, and TIF District Funds

## EXECUTIVE SUMMARY

The purpose of this workshop is to present economic development & recreation fund overviews including information pertaining to the Spring Lake Park Swim Facility, Library Endowment Fund, Caswell Park, Caswell North, Football, Port Authority General Fund, Joint Economic Development Fund, Revolving Loan Funds, and TIF District Funds



# RECREATION OVERVIEW

\$485,637

## Spring Lake Park Swim Facility

In 2021, the City of North Mankato established the Spring Lake Park Swim Facility Fund to account for and track sports, recreational, and tourism activities in the City of North Mankato which were previously accounted for in the General Fund. The Spring Lake Park Swim Facility accounts for the operations of the Swim Facility including all staff, equipment, utilities, supplies, and concessions. The 2022 budget is a \$31,486 increase from the 2021 adopted budget. The increase relates in part to an increase in personnel services, event and concession expenditures, and utilities.

## Caswell Sports Fund

In 2018, the City of North Mankato established the Caswell Sports Fund to account for and track sports, recreational, and tourism activities in the City of North Mankato which were previously accounted for in the General Fund. The Caswell Sports Fund includes Caswell Park and Caswell North Soccer Fields. The total Caswell Sports Fund's 2022 budget is a \$634,969. It is a \$87,845 increase from the 2021 adopted budget related to returning to a full season of operation.

\$634,969

\$123,073

## Youth Football Fund

In 2021, the City of North Mankato established the Youth Football Fund to account for and track sports, recreational, and tourism activities in the City of North Mankato which were previously accounted for in the General Fund. This program offers flag and tackle football for kids in pre-k to sixth grade. This fund accounts for the operations of the program including its staff, supplies, and services. The 2022 budget is \$123,073, which is a decrease of \$73,176 from the 2021 adopted budget. The decrease relates to a decrease in uniform expenses.

\$53,250

## Library Endowment Fund

The Library Endowment was created by a donation from the Glen Taylor Foundation for children's programming. The fund accounts for contributions and activities related to library programs. The 2022 budget remained the same as the 2021 adopted budget.

\$642,707

## Local Option Sales Tax

The Local Option Sales Tax Fund is used to track and pay for projects related to the 0.5% North Mankato sales tax. The 2022 budget is a \$342,867 increase from 2021. The increase is due to Riverfront Development as part of the Belgrade Business Incentive as well as Transfers to the Debt Service Fund related to the 2021A Caswell Improvement Bond.

\$23,200

## Charitable Gambling Fund

The Charitable Gambling Fund was established to account for the 10% of gambling revenues generated from non-profit gambling operations within the City. The 2021 budget totals \$23,200, which is \$2,500 more than 2021 due to United Way and MRCI donation.

\$57,000

## **Joint Economic Development Fund**

The Joint Economic Development Fund was established as a joint effort by the City and BENCO Electric Co-op to establish the North Port Industrial Park in the City. The 2021 budget is \$5,000 less than 2021. This is due to a decrease in property taxes.

\$155,252

## **Hotel**

The Hotel Fund is related to the City's housing for temporary workers. The Hotel Fund's 2022 budget is \$155,252. This is an increase of \$155,252 from 2021. The increase relates to facility maintenance and debt service due to the issuance of a bond for the hotel.

\$0

## **Federal Revolving Loan Fund**

This fund is used to account for business loans that have been financed with Federal funds controlled by the City. There are 6 active loans with \$793,076 in principal outstanding at the end of 2020.

\$29,100

## **Local Revolving Loan Fund**

This fund is used to account for business loans that have been financed by the Port Authority with local funds. The fund was expanded in 2018 to include grants and loans for homeowners to improve their properties as part of the Northside Revivals Program. The Northside Revivals Program budget is \$29,100 in 2022. The principal outstanding at the end of 2020 was \$38,311.

\$321,051

## **PAYGO TIF District Funds**

The City of North Mankato has six active Pay As You Go (PAYGO) TIF districts. The TIF districts are each set up as separate funds which track the tax increments collected and the increment, less administrative fees back to the property owner. The total budget for all PAYGO TIF districts is a \$20,722 decrease from 2021 due to recent decertified TIF Districts: LJP, Zeigler, and Lindsay Windows.

\$141,059

## **Debt TIF District Funds**

The City of North Mankato has five active debt TIF districts. The TIF districts are each set up as separate funds which track the tax increments collected and the transfers to the associated debt service fund to make debt payments related to the TIF district's project. The total budget for all Debt TIF districts is a \$14,651 increase from 2021 due to the new Belgrade Ave. Redevelopment TIF District.



# REGIONAL SPORTS, TOURISM, & RECREATIONAL PROGRAMS



# SWIM FACILITY

*Reports to – Katie Heintz – Library Director*

## Description:

Spring Lake Park Swim Facility (SLPSF) is a regional destination for visitors, families, and community members alike. In 2019, renovations replaced the previous sand-bottom facilities with a PVC-lined, 60,000 square foot swimming area. Other improvements include diving wells, a zipline, waterslides, and splash zones for younger visitors. SLPSF also conducts swimming lessons, birthday parties, private rentals, and various, well-attended community events.

## Services:

- Public swimming
- Well attended swimming lessons
- Various concessions
- Facility rentals

## Opportunities:

- Community sponsorships
- Expanded theme nights
- Adaptive and flexible lifeguard training

## Highlights:

- Safe 2021 opening amid COVID-19 pandemic
- 46,000 Total visitors in 2021
- 943 Swimming lessons in 2021
- Offered a wide variety of events, such as six adult nights, a murder mystery night, and adult water fitness classes
- Updated concessions and locker room areas

## Future Challenges:

- Yearly hiring of capable and skilled staff as many are young adults in the community

### STRENGTHS

Best swimming facility in Southern Minnesota

Annual community support and enthusiastic staff

### FUTURE CONSIDERATIONS

High yearly turnover of staff





# SWIM FACILITY

*Reports to – Katie Heintz – Library Director*

Swim Facility Event Breakdown				
Event	2019	2020	2021	2022 Est.
Adult Night Attendees	-	1,304	665	678
Aqua Fitness Attendees	-	5	1,703	1,737
Birthday Parties	-	18	39	40
Swim Lesson Registrants	-	542	943	962
Toddler Time Attendees	-	95	1,011	1,031
<b>Total</b>	<b>-</b>	<b>1,964</b>	<b>4,361</b>	<b>4,448</b>

Swim Facility Event Revenue Breakdown				
Event	2019	2020	2021	2022 Est.
Adult Night	-	\$7,800	\$8,480	\$8,650
Birthday Parties	-	\$3,458	\$6,157	\$6,280
Swim Lesson	-	\$22,355	\$37,801	\$38,557
Toddler Time	-	\$264	\$3,196	\$3,260
Alcohol Sales	-	\$9,136	\$8,870	\$9,047
Concession Sales	\$32,439	\$83,887	\$109,149	\$111,332
<b>Total</b>	<b>\$32,439</b>	<b>\$126,900</b>	<b>\$173,653</b>	<b>\$177,126</b>

Swim Facility Pass Breakdown				
Event	2019	2020	2021	2022 Est.
Day Pass	16,295	22,221	45,657	46,570
Punch Pass	143	296	438	447
Family Pass	160	516	676	689
Single Pass	6	30	38	39
Additional Member/Babysitter Pass	34	174	277	282
55+ Pass	-	-	21	21
<b>Total</b>	<b>16,638</b>	<b>23,237</b>	<b>47,106</b>	<b>48,048</b>

Swim Facility Pass Revenue Breakdown				
Event	2019	2020	2021	2022 Est.
Day Pass	\$55,504	\$103,598	\$121,214	\$123,638
Season Pass	\$11,330	\$83,119	\$119,692	\$122,086
Private Rental	-	-	\$2,300	\$2,346
<b>Total</b>	<b>\$66,834</b>	<b>\$186,716</b>	<b>\$243,206</b>	<b>\$248,070</b>



# SWIM FACILITY

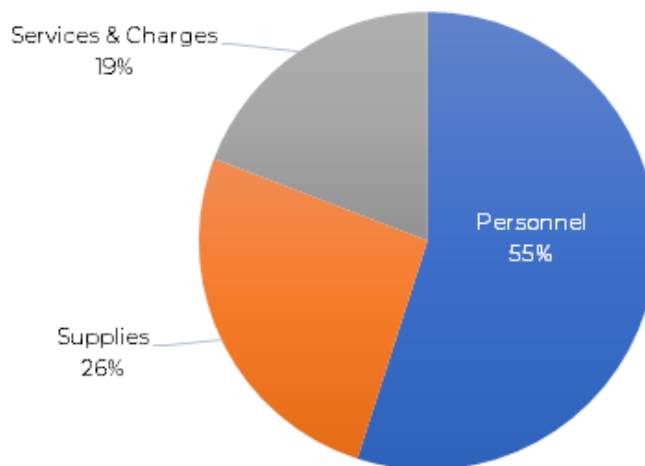
*Reports to – Katie Heintz – Library Director*

## PERSONNEL BREAK DOWN:

Department	Job Classification	2020	2021	2022
SWIM FACILITY	Aquatic Manager	0.5	0.5	1
	Lifeguard Trainer	0.25	0.5	0.5
	Lifeguards (FTE)	9.5	11.25	11.25
	Concessions Attendants (FTE)	2.5	4	4
	Desk Attendants (FTE)	3.25	5	5
<b>Department Total</b>		<b>16</b>	<b>21.25</b>	<b>21.75</b>

Swim Facility	2020 Actual	2021 Adopted	2022 Proposed	+/- 2021/2022	Comments
Personnel	27,952	262,987	266,987	4,733	Full time aquatics manager allocated 2/3
Supplies	80,425	101,560	125,581	24,021	Swim facility operations of concessions/chemicals/events
Services & Charges	52,315	86,337	93,069	6,732	Utilities
Capital Outlay	4,000	4,000	-	(4,000)	
<b>TOTAL</b>	<b>\$164,692</b>	<b>\$454,151</b>	<b>\$485,637</b>	<b>\$31,486</b>	

## 2022 Swim Facility Budget



# SWIM FACILITY

## SPRING LAKE PARK SWIM FACILITY BUDGET

	Actual	Actual	BUDGET	YTD	Diff.	Forecast	Forecast	Forecast	Forecast
	2019	2020	2021	2022	2021/2022	2022	2023	2024	2025
<b>REVENUES</b>									
Swim Memberships	\$ 73,515	\$ 187,177	\$ 80,000	\$ 103,299	\$ 23,299	\$ 103,299	\$ 103,299	\$ 103,299	\$ 103,299
Swim Daily Admissions			\$ 110,000	\$ 111,577	\$ 1,577	\$ 111,577	\$ 111,577	\$ 111,577	\$ 111,577
Swim Punch Cards		\$ 222	\$ 10,000	\$ 15,249	\$ 5,249	\$ 15,249	\$ 15,249	\$ 15,249	\$ 15,249
Special Programs - Swim Lessons		\$ 22,355	\$ 25,000	\$ 39,774	\$ 14,774	\$ 39,774	\$ 39,774	\$ 39,774	\$ 39,774
Special Programs - Toddler Time			\$ 800	\$ 3,063	\$ 2,263	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063
Special Programs - Training Programs			\$ 200	\$ 3,080	\$ 2,880	\$ 3,080	\$ 3,080	\$ 3,080	\$ 3,080
Special Programs			\$ 3,000		\$ (3,000)	\$ -	\$ -	\$ -	\$ -
Concessions (taxable)	\$ 30,421	\$ 76,077	\$ 101,103	\$ 97,021	\$ (4,082)	\$ 97,021	\$ 97,021	\$ 97,021	\$ 97,021
Concessions (non-food)				\$ 34	\$ 34	\$ 34	\$ 34	\$ 34	\$ 34
Concession State Tax	\$ 2,091	\$ 5,250	\$ 6,977	\$ 6,670	\$ (308)	\$ 6,670	\$ 6,670	\$ 6,670	\$ 6,670
Concession City Tax	\$ 152	\$ 380	\$ 506	\$ 485	\$ (20)	\$ 485	\$ 485	\$ 485	\$ 485
Concession County Tax	\$ 152	\$ 380	\$ 506	\$ 485	\$ (20)	\$ 485	\$ 485	\$ 485	\$ 485
Food and Beverage Tax		\$ 420	\$ 558	\$ 520	\$ (38)	\$ 520	\$ 520	\$ 520	\$ 520
Beer/Alcohol Sales Taxable		\$ 7,810	\$ 15,620	\$ 7,055	\$ (8,565)	\$ 7,055	\$ 7,055	\$ 7,055	\$ 7,055
Beer/Alcohol Sales Intoxicating		\$ 353	\$ 706		\$ (706)	\$ -	\$ -	\$ -	\$ -
State Tax - Beer/Alcohol Sales		\$ 184	\$ 244	\$ 485	\$ 241	\$ 485	\$ 485	\$ 485	\$ 485
City Tax - Beer/Alcohol Sales		\$ 39	\$ 52	\$ 35	\$ (17)	\$ 35	\$ 35	\$ 35	\$ 35
County Tax - Beer/Alcohol Sales		\$ 39	\$ 52	\$ 35	\$ (17)	\$ 35	\$ 35	\$ 35	\$ 35
Other income	\$ 464	\$ 338		\$ 7,561	\$ 7,561	\$ 7,561	\$ 7,561	\$ 7,561	\$ 7,561
COVID-19 Revenue		\$ 63,044			\$ -	\$ -	\$ -	\$ -	\$ -
Birthday Party Packages	\$ 185	\$ 3,597	\$ 3,500	\$ 6,181	\$ 2,681	\$ 6,181	\$ 6,181	\$ 6,181	\$ 6,181
Warming House Rental		\$ -	\$ 5,625	\$ 162	\$ (5,463)	\$ 162	\$ 162	\$ 162	\$ 162
Private Pool Rental				\$ 5,678	\$ 5,678	\$ 5,678	\$ 5,678	\$ 5,678	\$ 5,678
Events		\$ 7,939	\$ 8,000	\$ 8,816	\$ 816	\$ 8,816	\$ 8,816	\$ 8,816	\$ 8,816
Pool Advertising - Taxable					\$ -	\$ -	\$ -	\$ -	\$ -
Pool Advertising - Non Taxable					\$ -	\$ -	\$ -	\$ -	\$ -
Sponsorships			\$ 30,000	\$ 20,150	\$ (9,850)	\$ 20,150	\$ 20,150	\$ 20,150	\$ 20,150
State tax	\$ 4,996	\$ 13,819	\$ 18,365	\$ 17,456	\$ (909)	\$ 17,456	\$ 17,456	\$ 17,456	\$ 17,456
City Tax	\$ 364	\$ 1,007	\$ 1,338	\$ 1,270	\$ (68)	\$ 1,270	\$ 1,270	\$ 1,270	\$ 1,270
County Tax	\$ 364	\$ 1,006	\$ 1,337	\$ 1,270	\$ (68)	\$ 1,270	\$ 1,270	\$ 1,270	\$ 1,270
Donations		\$ 1,420	\$ 4,000	\$ 9,743	\$ 5,743	\$ 9,743	\$ 9,743	\$ 9,743	\$ 9,743
Refund/Reimbursement	\$ 351	\$ 1,178	\$ 500		\$ (500)	\$ -	\$ -	\$ -	\$ -
Transfer In	\$ 92,269				\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Swim Facility Revenues</b>	<b>\$ 205,324</b>	<b>\$ 394,034</b>	<b>\$ 427,988</b>	<b>\$ 467,152</b>	<b>\$ 39,164</b>	<b>\$ 467,152</b>	<b>\$ 467,152</b>	<b>\$ 467,152</b>	<b>\$ 467,152</b>

# SWIM FACILITY

	Actual		Budget	BUDGET	YTD	Diff.	Forecast	Forecast	Forecast	Forecast
EXPENDITURES	2019	2020	2021	2022	2021/2022	2022	2023	2024	2025	
Full-time Employees	\$ 18,406	\$ -			\$ -					
Part-Time Employees-Regular	\$ 1,487	\$ 12,079	\$ 31,680	\$ 30,570	\$ (1,110)	\$ 31,997	\$ 32,317	\$ 32,640	\$ 32,966	
Part-time Employees-Overtime		\$ 5,157		\$ 6,739	\$ 6,739	\$ -	\$ -	\$ -	\$ -	
Temporary Employees-Regular	\$ 15,399	\$ 94,953	\$ 200,785	\$ 179,724	\$ (21,060)	\$ 202,793	\$ 204,821	\$ 206,869	\$ 208,938	
Temporary Employees-Overtime	\$ 15,138	\$ 3,968		\$ 14,566	\$ 14,566	\$ -	\$ -	\$ -	\$ -	
FULL-TIME EMPLOYEES-OVERTIME	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	
PERA CONTRIBUTIONS	\$ 1,446	\$ 1,293	\$ 2,376	\$ 2,614	\$ 238	\$ 2,400	\$ 2,424	\$ 2,448	\$ 2,472	
FICA CONTRIBUTIONS	\$ 2,656	\$ 8,886	\$ 20,207	\$ 17,718	\$ (2,489)	\$ 20,207	\$ 20,207	\$ 20,207	\$ 20,207	
HEALTH	\$ 6,085				\$ -	\$ -	\$ -	\$ -	\$ -	
LIFE	\$ 33		\$ 83		\$ (83)	\$ 83	\$ 83	\$ 83	\$ 83	
DISABILITY	\$ 70		\$ 159		\$ (159)	\$ 159	\$ 159	\$ 159	\$ 159	
VEBA	\$ 600				\$ -	\$ -	\$ -	\$ -	\$ -	
WORKER'S COMPENSATION	\$ 289	\$ 8,197	\$ 6,964	\$ 15,056	\$ 8,092	\$ 6,964	\$ 6,964	\$ 6,964	\$ 6,964	
COVID-19 Payroll		\$ 40,683			\$ -	\$ -	\$ -	\$ -	\$ -	
Unemployment					\$ -					
Unemployment - Covid 19					\$ -					
PERSONNEL SERVICES	\$ 61,609	\$ 175,216	\$ 262,254	\$ 266,987	\$ 4,733	\$ 264,603	\$ 266,975	\$ 269,370	\$ 271,789	
Sponsor Banners			\$ 1,500	\$ 7,829	\$ 6,329	\$ 1,515	\$ 1,530	\$ 1,545	\$ 1,560	
Spec Prog - Swim Lessons			\$ 200	\$ 431	\$ 231					
Spec Prog - Toddler Time			\$ 200	\$ 99	\$ (101)					
Spec Prog - Adult Fitness			\$ 200		\$ (200)					
Spec Prog - Training Programs			\$ 760	\$ 540	\$ (220)					
Spec Prog - Other				\$ 3,809	\$ 3,809					
OTHER OFFICE SUPPLIES	\$ 1,392	\$ 559	\$ 300	\$ 815	\$ 515	\$ 303	\$ 306	\$ 309	\$ 312	
PRINTED FORMS AND PAPER	\$ 270	\$ 422	\$ 1,500	\$ 126	\$ (1,374)	\$ 1,515	\$ 1,530	\$ 1,545	\$ 1,560	
CLEANING SUPPLIES	\$ 2,138	\$ 122	\$ 2,000	\$ 871	\$ (1,129)	\$ 2,020	\$ 2,040	\$ 2,060	\$ 2,081	
UNIFORM & CLOTHING	\$ 592		\$ 2,100	\$ 4,253	\$ 2,153	\$ 2,121	\$ 2,142	\$ 2,163	\$ 2,185	
Postage		\$ 315	\$ 300	\$ 281	\$ (19)	\$ 300	\$ 300	\$ 300	\$ 300	
CHEMICALS AND CHEMICAL PRODUCT	\$ 16,406	\$ 19,048	\$ 20,000	\$ 31,357	\$ 11,357	\$ 21,000	\$ 22,050	\$ 23,153	\$ 24,311	
EQUIPMENT PARTS	\$ 70		\$ 3,000	\$ 1,149	\$ (1,851)	\$ 3,030	\$ 3,060	\$ 3,091	\$ 3,122	
BUILDING MAINTENANCE	\$ 971	\$ 761	\$ 1,000	\$ 4,630	\$ 3,630	\$ 1,010	\$ 1,020	\$ 1,030	\$ 1,040	
Sign Materials		\$ 976	\$ 6,300	\$ 2,520	\$ (3,780)	\$ 6,300	\$ 6,300	\$ 6,300	\$ 6,300	
OTHER MAINTENANCE SUPPLIES	\$ 4,563	\$ 17,910	\$ 7,000	\$ 7,615	\$ 615	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	
Rentals				\$ 792	\$ 792	\$ -	\$ -	\$ -	\$ -	
NON CAPITALIZED EQUIPMENT	\$ 1,842	\$ 7,482	\$ 10,000	\$ 11,622	\$ 1,622	\$ 10,100	\$ 10,201	\$ 10,303	\$ 10,406	
CONCESSIONS (cost of product)	\$ 16,213	\$ 33,193	\$ 43,000	\$ 43,151	\$ 151	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	
Alcohol		\$ 1,935	\$ 2,000	\$ 3,624	\$ 1,624	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
Merchandise for Resale		\$ 198	\$ 200	\$ 67	\$ (133)	\$ 200	\$ 200	\$ 200	\$ 200	
SUPPLIES	\$ 44,457	\$ 82,921	\$ 101,560	\$ 125,581	\$ 24,021	\$ 101,414	\$ 102,679	\$ 103,999	\$ 105,377	
PROFESSIONAL SERVICES	\$ 65,760	\$ 2,219	\$ 3,000	\$ 3,514	\$ 514	\$ 3,030	\$ 3,060	\$ 3,091	\$ 3,122	
Advertising	\$ 684	\$ 541	\$ 300	\$ 1,480	\$ 1,180	\$ 300	\$ 300	\$ 300	\$ 300	
INTERNET	\$ 938	\$ 1,020	\$ 1,020	\$ 1,432	\$ 412	\$ 1,030	\$ 1,040	\$ 1,050	\$ 1,061	
LEGAL NOTICES PUBLISHING		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	
IT, SOFTWARE AND EQUIPMENT	\$ 1,568	\$ 6,049	\$ 2,000	\$ 6,943	\$ 4,943	\$ 2,020	\$ 2,040	\$ 2,060	\$ 2,081	
DUES AND SUBSCRIPTIONS	\$ 100	\$ 1,012	\$ 1,100	\$ 1,636	\$ 536	\$ 1,111	\$ 1,122	\$ 1,133	\$ 1,144	
TRAVEL , TRAINING & MEETINGS	\$ 1,580	\$ 709	\$ 700	\$ 2,173	\$ 1,473	\$ 707	\$ 714	\$ 721	\$ 728	
TELEPHONE	\$ 566		\$ 500	\$ 383	\$ (117)	\$ 505	\$ 510	\$ 515	\$ 520	
CELLULAR SERVICE	\$ 129	\$ 225	\$ 498	\$ 263	\$ (235)	\$ 498	\$ 498	\$ 498	\$ 498	
ELECTRIC UTILITIES	\$ 7,420	\$ 8,976	\$ 11,928	\$ 9,625	\$ (2,303)	\$ 11,928	\$ 11,928	\$ 11,928	\$ 11,928	
GAS UTILITIES	\$ 932	\$ 7,297	\$ 9,698	\$ 14,921	\$ 5,223	\$ 9,698	\$ 9,698	\$ 9,698	\$ 9,698	
REMIT STATE TAX	\$ 8,119	\$ 22,899	\$ 30,431	\$ 28,165	\$ (2,266)	\$ 30,736	\$ 31,043	\$ 31,353	\$ 31,667	
GENERAL LIABILITY	\$ 52	\$ 168	\$ 195	\$ 183	\$ (12)	\$ 195	\$ 195	\$ 195	\$ 195	
PROPERTY INSURANCE	\$ 3,591	\$ 13,342	\$ 15,467	\$ 13,098	\$ (2,369)	\$ 15,467	\$ 15,467	\$ 15,467	\$ 15,467	
MISCELLANEOUS	\$ 5,208	\$ 775	\$ 500	\$ 527	\$ 27	\$ 500	\$ 500	\$ 500	\$ 500	
MERCHANT FEES - CREDIT CARD FEES	\$ 872	\$ 4,621	\$ 9,000	\$ 8,726	\$ (274)	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	
COVID-19 Expenses		\$ 22,361			\$ -	\$ -	\$ -	\$ -	\$ -	
Other		\$ 3,920			\$ -	\$ -	\$ -	\$ -	\$ -	
SERVICES AND CHARGES	\$ 97,519	\$ 96,134	\$ 86,337	\$ 93,069	\$ 6,732	\$ 86,725	\$ 87,115	\$ 87,509	\$ 87,909	
OTHER EQUIPMENT PURCHASE	\$ 6,000	\$ (682)	\$ 4,000		\$ (4,000)	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	
CAPITAL OUTLAY	\$ 6,000	\$ (682)	\$ 4,000	\$ -	\$ (4,000)	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	
TOTAL SWIMMING FACILITY	\$ 209,585	\$ 353,589	\$ 454,151	\$ 485,637	\$ 31,486	\$ 456,742	\$ 460,769	\$ 464,878	\$ 469,075	
REVENUE Over/(Under) EXPENDITURES	\$ (4,261)	\$ 40,445	\$ (26,163)	\$ (18,485)		\$ 10,410	\$ 6,383	\$ 2,274	\$ (1,923)	



# CASWELL SPORTS FUND

*Reports to – Phil Tostenson – Caswell Sports Director*

## Description:

Caswell Sports manages Caswell Park Softball Complex, Caswell North Soccer Complex in upper North Mankato, and Caswell South Complex at South Central College. They are regional destinations for recreation and sporting events. The staff is responsible for running adult leagues, youth and adult tournaments, building and grounds maintenance, and an extensive turf management program. Staff also works with a variety of user groups at the complexes as well as area hospitality businesses to enhance the tournament experience and improve the economic impact to the local economy.

## Services:

- Bidding on tournaments when applicable
- Administering adult and youth recreational leagues
- Running youth and adult tournaments
- Setting up hotel room blocks for events
- Assists with other City sponsored groups and events
- Applying for grants for park improvements

## Opportunities:

- Create high school events for smaller schools
- Outdoor recreation and educational opportunities for area youth
- Youth softball and sand volleyball leagues
- Larger soccer tournaments currently hosted in other parts of the Midwest
- Indoor sports facility development
- Sectional soccer tournaments

## Highlights (2020):

- Four-year USA Northern Nationals host and James Farrell Award winner.
- Generated an estimated \$4.5 million in economic impact through events and tournaments.
- Facilitated the second year of the Caswell Sports Adult Slow Pitch Softball League.
- Added four advertisers to Caswell Park totaling \$30,899 in added sponsorship revenues.
- Hosted two national tournaments, nine state tournaments, and four slow pitch invitationals.
- Concession sales totaled about \$47,510, and there was \$10,517 in alcohol sales. This contributed to a total revenue of \$289,916.
- Hosted 573 teams and 20,339 visitors.
- Complexes held close to 2,000 games in total.

## Future Challenges:

- Limited area to expand in summer months
- Space availability for winter recreational opportunities
- The City of Mankato is currently proposing upgrades for Thomas Park to create a quality girls' softball tournament facility. Caswell Park could lose current high school events and simply become a tournament *site* rather than the *host site*. Both situations could mean lost revenues and negative economic impact.



# CASWELL SPORTS FUND

*Reports to – Phil Tostenson – Caswell Sports Director*

Adult Teams and Programs Breakdown				
Event	2019	2020	2021	2022 Est.
Summer Softball	120	83	98	100
Fall Softball	39	32	34	35
Volleyball	92	64	88	90
<b>Total</b>	<b>251</b>	<b>179</b>	<b>220</b>	<b>225</b>

Adult Teams and Programs Revenue Breakdown				
Event	2019	2020	2021	2022 Est.
Summer Softball	\$3,546	\$45,272	\$50,512	\$51,522
Fall Softball	\$10,364	\$12,353	\$12,750	\$13,005
Volleyball	-	\$18,403	\$25,980	\$26,499
<b>Total</b>	<b>\$13,910</b>	<b>\$76,028</b>	<b>\$89,242</b>	<b>\$91,026</b>

Youth Teams and Programs				
Event	2019	2020	2021	2022 Est.
T-Ball	-	-	41	42
Soccer	-	-	79	81
Tennis	-	-	88	90
Golf	-	-	78	80
<b>Total</b>	<b>-</b>	<b>-</b>	<b>286</b>	<b>292</b>

Youth Teams and Programs Revenue Breakdown				
Event	2019	2020	2021	2022 Est.
T-Ball	-	-	\$2,665	\$2,718
Soccer	-	-	\$4,345	\$4,432
Tennis	-	-	\$5,815	\$5,931
Golf	-	-	\$6,630	\$6,763
<b>Total</b>	<b>-</b>	<b>-</b>	<b>\$19,455</b>	<b>\$19,844</b>

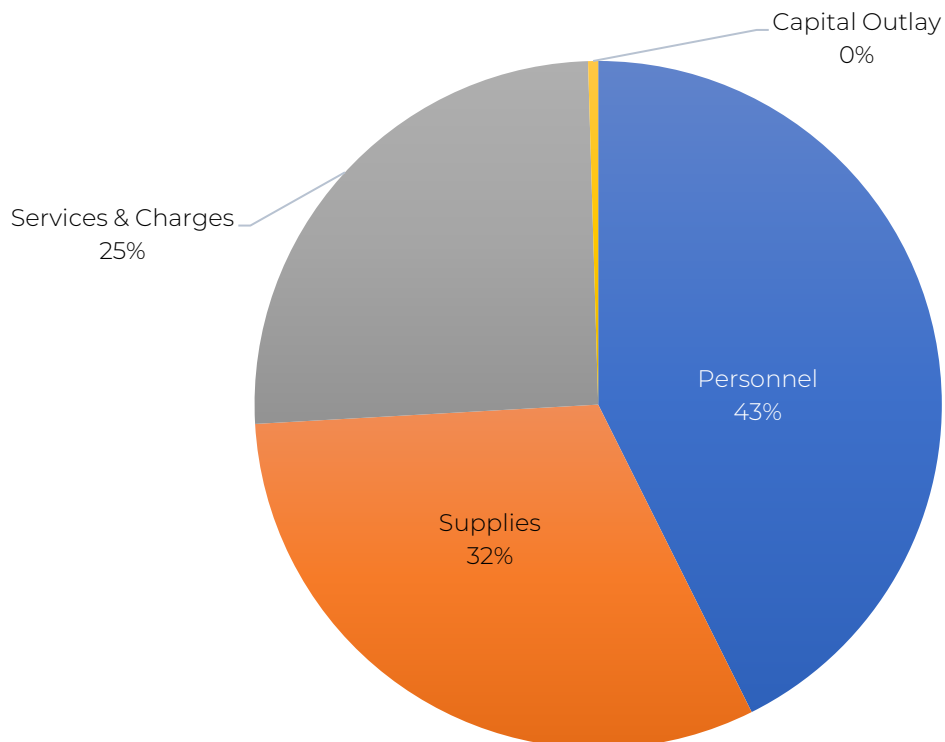
# CASWELL SPORTS FUND

*Reports to – Phil Tostenson – Caswell Sports Director*

## PERSONNEL BREAK DOWN:

Department	Job Classification	2020	2021	2022
CASWELL SPORTS	Caswell Sports Director	1	1	1
	Caswell Head Grounds Crew	1	1	1
	Seasonal Grounds Crew (5, 0.5 FTE)	2.5	2.5	2.5
	Concessions (15, 0.5 FTE)	7.5	7.5	7.5
Department Total		12	12	12

## 2022 Caswell Sports Budget





# CASWELL SPORTS FUND

*Reports to – Phil Tostenson – Caswell Sports Director*

CASWELL SOFTBALL	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2022 PROPOSED	+/- 2021/2022	COMMENTS
PERSONNEL	149,748	101,427	140,782	184,222	43,440	
SUPPLIES	224,997	122,735	229,060	183,945	(45,115)	
SERVICES & CHARGES	119,508	80,477	122,446	122,466	20	
CAPITAL OUTLAY	65,455	3,047	2,000	2,000	-	
<b>CASWELL SOFTBALL TOTAL</b>	<b>\$559,708</b>	<b>\$307,686</b>	<b>\$494,288</b>	<b>\$492,633</b>	<b>\$(1,655)</b>	
<b>CASWELL TOTAL</b>	<b>\$607,915</b>	<b>\$354,697</b>	<b>\$547,123</b>	<b>\$634,969</b>	<b>\$87,845</b>	

CASWELL NORTH (SOCCER FACILITY)	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2022 PROPOSED	+/- 2021/2022	COMMENTS
PERSONNEL	27,382	27,944	28,808	29,777	969	
SUPPLIES	12,198	9,366	13,700	13,700	-	
SERVICES & CHARGES	8,626	6,706	9,827	10,327	500	
CAPITAL OUTLAY	-	2,995	500	500	-	
<b>CASWELL NORTH TOTAL</b>	<b>\$48,207</b>	<b>\$47,011</b>	<b>\$52,835</b>	<b>\$54,304</b>	<b>\$1,469</b>	

CASWELL RECREATION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2022 PROPOSED	+/- 2021/2022	COMMENTS
PERSONNEL	-	-	-	56,694	56,694	Youth and adult recreation departments created in Caswell Fund; FT aquatics manager allocated 1/3 Caswell
SUPPLIES	-	-	-	3,200	3,200	
SERVICES & CHARGES	-	-	-	28,638	28,638	
CAPITAL OUTLAY	-	-	-	500	500	
<b>CASWELL REC TOTAL</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$57,075</b>	<b>\$57,075</b>	111

**CITY OF NORTH MANKATO, MINNESOTA**  
**CASWELL SPORTS FUND - 201**  
**2022 Budget**

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 PROPOSED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST
<b>REVENUES</b>									
<b>CHARGES FOR SERVICES</b>									
<b>CASWELL SPORTS FUND - 201</b>									
FOOD AND BEVERAGE TAX		290							
SALES TAX-CASWELL	2,674	7,594	20,758	25,000	4,242	25,250	25,503	25,758	26,016
OTHER TAXABLE		157			-	-	-	-	-
STATE SALES TAX						-	-	-	-
CITY SALES TAX						-	-	-	-
COUNTY SALES TAX						-	-	-	-
City Sales Tax		1			-	-	-	-	-
County Tax		1			-	-	-	-	-
State sales tax		14			-	-	-	-	-
STATE TAX - CONCESSIONS	9,379	3,266			-	-	-	-	-
STATE TAX - ALCOHOL	1,897	723			-	-	-	-	-
CITY TAX - ALCOHOL	138	53			-	-	-	-	-
COUNTY TAX - ALCOHOL	138	53			-	-	-	-	-
CITY SALES TAX	194	552			-	-	-	-	-
STATE TAX - ALCOHOL	53				-	-	-	-	-
CITY TAX - ALCOHOL	4				-	-	-	-	-
COUNTY TAX - ALCOHOL	4				-	-	-	-	-
COUNTY TAX	194	552			-	-	-	-	-
CITY SALES TAX - CONCESSIONS	682	238			-	-	-	-	-
<b>TOTAL GENERAL GOVERNMENT</b>	<b>15,358</b>	<b>13,494</b>	<b>20,758</b>	<b>25,000</b>	<b>4,242</b>	<b>25,250</b>	<b>25,503</b>	<b>25,758</b>	<b>26,016</b>
<b>CULTURE AND RECREATION</b>									
ALCOHOLIC BEVERAGES	27,590	10,517	10,000	15,000	5,000	15,150	15,302	15,455	15,610
CONTRIBUTIONS/DONATIONS						-	-	-	-
CONCESSIONS - SOFTBALL	136,429	47,510	131,738	140,000	8,262	141,400	142,814	144,242	145,684
ALCOHOLIC BEVERAGES	768				-	-	-	-	-
OTHER INCOME NON TAXABLE	8,747	1,509	500	500	-	505	510	515	520
CLOTHING SALES	12,700	3,610	3,700	14,000	10,300	14,140	14,281	14,424	14,568
CONCESSIONS - SOCCER		-			-	-	-	-	-
FIELD RENTALS AND FEES - CASWELL PARK	10,565	2,331	5,451	5,451	(0)	5,506	5,561	5,617	5,673
FIELD RENTALS NON-TAXABLE - CASWELL PARK SOFTBALL	25,629	9,305			-	-	-	-	-
FIELD RENTALS NON-TAXABLE - PARK/VOLLEYBALL					-	-	-	-	-
ADULT VOLLEYBALL & SOFTBALL LEAGUE MAINTENANCE FEES	2,586				-	-	-	-	-
HOTEL REBATES	4,160	(780)			-	-	-	-	-
FARMERS MARKET	1,537	514	700	700	-	707	714	721	728
TOURNAMENT REVENUES	6,065				-	-	-	-	-
CASWELL PARK ADVERTISING - TAXABLE					-	-	-	-	-
FALL SOFTBALL LEAGUE	9,884	9,609	14,875		(14,875)	-	-	-	-
SUMMER SOFTBALL LEAGUE		28,141	54,310		(54,310)	-	-	-	-
VOLLEYBALL LEAGUE		13,480	26,400		(26,400)	-	-	-	-
TENNIS		3,538	4,000		(4,000)	-	-	-	-
CASWELL PARK SPONSORSHIPS - NON TAXABLE	24,550	27,200	30,050	60,000	29,950	60,600	61,206	61,818	62,436
FALL SOFTBALL PLAYER FEES		2,743			-	-	-	-	-
SUMMER SOFTBALL PLAYER FEES		17,131			-	-	-	-	-
VOLLEYBALL PLAYER FEES		4,922			-	-	-	-	-
SOCCER LEAGUE		1,159	1,200		(1,200)	-	-	-	-
CASWELL SPONSORSHIPS - NON TAXABLE		3,699	-		-	-	-	-	-
CASWELL TOURNAMENT ENTRY FEES - TAXABLE	1,877	18,586	21,000	21,000	-	21,210	21,422	21,636	21,852
CASWELL TOURNAMENT ENTRY FEES - NON TAX	14,400	-	11,105	11,105	-	11,216	11,328	11,441	11,555
MINNESOTA STATE HIGH SCHOOL LEAGUE BANQUET TICKETS	11,460	-	5,000	5,000	-	5,050	5,101	5,152	5,204
CASWELL GATE FEES (USA NATIONALS & NAFA)	16,570	11,650	12,600	12,600	-	12,726	12,853	12,982	13,112

CITY OF NORTH MANKATO, MINNESOTA CASWELL SPORTS FUND - 201 2022 Budget									
	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 PROPOSED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST
CASWELL GATE FEES (USA NATIONALS & NAFA)	16,570	11,650	12,600	12,600	-	12,726	12,853	12,982	13,112
COVID-19 REVENUE		21,172				-	-	-	-
CONTRIBUTIONS/DONATIONS					-	-	-	-	-
COUNTY SALES TAX - CONCESSIONS	682	238			-	-	-	-	-
REFUND & REIMBURSEMENT	240	218			-	-	-	-	-
CONTRIBUTIONS/DONATIONS	(1,502)	1,500	1,500	1,500	-	1,515	1,530	1,545	1,560
REFUND & REIMBURSEMENT	1,176	1,396	500	500	-	505	510	515	520
OTHER INCOME NON TAXABLE			500	500	-	505	510	515	520
MIRACLE LEAGUE REVENUE					-	-	-	-	-
OTHER NON-TAXABLE					-	-	-	-	-
FIELD RENTALS AND FEES - CASWELL NORTH (all except Mankato United)					-	-	-	-	-
FIELD RENTALS NON-TAXABLE - CASWELL NORTH (Mankato United)	48,470	40,261	48,000	48,000	-	48,480	48,965	49,455	49,950
COVID-19 REVENUE		6,185			-	-	-	-	-
OTHER INCOME NON TAXABLE				5,000	5,000	5,050	5,101	5,152	5,204
VOLLEYBALL LEAGUE FEES					-	-	-	-	-
VOLLEYBALL PLAYER FEES					-	-	-	-	-
OTHER INCOME NON TAXABLE				26,400	26,400	26,664	26,931	27,200	27,472
OTHER INCOME NON TAXABLE				5,000	5,000	5,050	5,101	5,152	5,204
CONTRIBUTIONS/DONATIONS				500	500	505	510	515	520
OTHER INCOME NON TAXABLE				3,000	3,000	3,030	3,060	3,091	3,122
T-BALL SCHOLARSHIPS-NON TAX				500	500	505	510	515	520
CONTRIBUTIONS/DONATIONS				1,000	1,000	1,010	1,020	1,030	1,040
OTHER INCOME NON TAXABLE				69,185	69,185	69,877	70,576	71,282	71,995
SUMMER SOFTBALL LEAGUE FEES					-	-	-	-	-
SUMMER SOFTBALL PLAYER FEES		204			-	-	-	-	-
OTHER INCOME NON TAXABLE				6,500	6,500	6,565	6,631	6,697	6,764
<b>TOTAL CULTURE AND RECREATION</b>	<b>364,585</b>	<b>287,550</b>	<b>383,129</b>	<b>452,941</b>	<b>69,812</b>	<b>457,471</b>	<b>462,047</b>	<b>466,667</b>	<b>471,333</b>
<b>OTHER TAXES</b>									
HOTEL-MOTEL TAX	19,596	14,580	35,000	35,000	-	35,350	35,704	36,061	36,422
FOOD & BEVERAGE		33,853	45,000	50,000	5,000	51,000	52,020	53,060	54,121
<b>TOTAL OTHER TAXES</b>	<b>19,596</b>	<b>48,434</b>	<b>80,000</b>	<b>85,000</b>	<b>5,000</b>	<b>86,350</b>	<b>87,724</b>	<b>89,121</b>	<b>90,543</b>
<b>TRANSFERS IN</b>						-	-	-	-
TRANSFER IN	209,988	77,000	77,000	77,000	-	77,000	77,000	77,000	77,000
<b>TOTAL TRANSFERS IN</b>	<b>209,988</b>	<b>77,000</b>	<b>77,000</b>	<b>77,000</b>	<b>-</b>	<b>77,000</b>	<b>77,000</b>	<b>77,000</b>	<b>77,000</b>
<b>TOTAL REVENUES</b>	<b>609,526</b>	<b>426,478</b>	<b>560,887</b>	<b>639,941</b>	<b>79,054</b>	<b>646,071</b>	<b>652,274</b>	<b>658,546</b>	<b>664,892</b>

CITY OF NORTH MANKATO, MINNESOTA CASWELL SPORTS FUND - 201 2022 Budget									
	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 PROPOSED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST
<b>EXPENDITURES</b>									
<b>CASWELL PARK</b>									
FULL-TIME EMPLOYEES-REGULAR	25,193	20,969	25,814	47,648	21,834	49,077	50,549	52,065	53,627
PART-TIME EMPLOYEES					-	-	-	-	-
TEMPORARY EMPLOYEES-REGULAR	49,427	18,821	40,000	40,000	-	40,400	40,804	41,212	41,624
TEMPORARY EMPLOYEES-OVERTIME	10,195	3,301	1,000	11,000	10,000	11,110	11,221	11,333	11,446
SEASONAL EMP. CASWELL CONCESSIONS	34,171	18,431	45,000	40,000	(5,000)	40,400	40,804	41,212	41,624
SEASONAL EMP. CASWELL CONCESSIONS - OVERTIME	4,458	2,094	1,000	5,000	4,000	5,050	5,101	5,152	5,204
UNEMPLOYMENT COVID		5,149				-	-	-	-
FULL-TIME EMPLOYEES-OVERTIME	252	147	2,000	4,000	2,000	4,040	4,080	4,121	4,162
PERA CONTRIBUTIONS	1,908	1,584	2,236	3,873	1,637	3,912	3,951	3,991	4,031
FICA CONTRIBUTIONS	11,531	4,792	8,783	10,454	1,671	10,559	10,665	10,772	10,880
HEALTH	4,176	3,667	4,670	10,325	5,655	10,738	11,168	11,615	12,080
LIFE	50	45	59	109	50	110	111	112	113
DISABILITY	99	93	113	209	96	211	213	215	217
VEBA	600	490	600	1,200	600	1,200	1,200	1,200	1,200
WORKER'S COMPENSATION	7,686	8,046	9,507	10,404	897	10,508	10,613	10,719	10,826
COVID-19 PAYROLL		13,800				-	-	-	-
<b>PERSONNEL SERVICES</b>	149,748	101,427	140,782	184,222	43,440	187,315	190,480	193,719	197,034
CONCESSION MISC.	78,485	30,055	52,695	52,695	(0)	53,222	53,754	54,292	54,835
ALCOHOLIC BEVERAGES	13,761	5,087	3,000	3,000	-	3,030	3,060	3,091	3,122
CONCESSION % TO TOURNAMENT DIRECTOR	10,534	2,721	11,000	11,000	-	11,000	11,000	11,000	11,000
OTHER OFFICE SUPPLIES	577	833	1,000	1,000	-	1,010	1,020	1,030	1,040
TOURNAMENT/EVENT EXPENDITURES	106,647	30,295	105,000	105,000	-	106,050	107,111	108,182	109,264
FARMERS MARKET	736	346	700	700	-	700	700	700	700
FALL SOFTBALL LEAGUE		645	6,615		(6,615)	-	-	-	-
SUMMER SOFTBALL LEAGUE	7,978	32,645	24,000		(24,000)	-	-	-	-
VOLLEYBALL LEAGUE		11,487	11,500		(11,500)	-	-	-	-
TENNIS		2,184	3,000		(3,000)	-	-	-	-
SOCCER LEAGUE		355				-	-	-	-
PRINTED FORMS AND PAPER	411	375	500	500	-	500	500	500	500
CLEANING SUPPLIES	3,572	871	4,000	4,000	-	4,040	4,080	4,121	4,162
UNIFORM & CLOTHING ALLOWANCE	851	250	1,000	1,000	-	1,010	1,020	1,030	1,040
POSTAGE	30	13	50	50	-	50	50	50	50
MOTOR FUELS	1,017	1,552	1,100	1,100	-	1,111	1,122	1,133	1,144
LUBRICANTS & ADDITIVES	400	721	900	900	-	909	918	927	936
CHEMICALS AND CHEMICAL PRODUCT		2,300	3,000	3,000	-	3,030	3,060	3,091	3,122
<b>SUPPLIES</b>	224,997	122,735	229,060	183,945	(45,115)	185,662	187,395	189,147	190,915
PROFESSIONAL SERVICES	615	1,521	3,000	3,000	-	3,030	3,060	3,091	3,122
ADVERTISING	149	1,399	2,000	2,000	-	2,000	2,000	2,000	2,000
INTERNET	3,214	1,116	2,989	2,989	-	2,989	2,989	2,989	2,989
IT, SOFTWARE AND EQUIPMENT	10,932	6,342	8,000	8,000	-	8,000	8,000	8,000	8,000
DUES AND SUBSCRIPTIONS	2,261	1,740	600	600	-	606	612	618	624
TRAVEL EXPENSE	2,865	1,101	3,000	3,000	-	3,000	3,000	3,000	3,000
TELEPHONE	723	560	1,000	1,000	-	1,010	1,020	1,030	1,040
CELLULAR SERVICE	363	347	500	500	-	505	510	515	520
ELECTRIC UTILITIES	11,181	7,288	11,000	11,000	-	11,220	11,444	11,673	11,906
REFUSE DISPOSAL					-	-	-	-	-
EQUIPMENT PARTS	15,008	8,984	10,000	10,000	-	10,100	10,201	10,303	10,406
TIRES	1,304	90	600	600	-	606	612	618	624
BUILDING REPAIR SUPPLIES	998	494	2,000	2,000	-	2,020	2,040	2,060	2,081
LANDSCAPING MATERIALS	5,897	2,154	5,000	5,000	-	5,050	5,101	5,152	5,204
SIGN MATERIALS	550	-	500	500	-	505	510	515	520
OTHER MAINTENANCE SUPPLIES	13,223	13,043	17,000	17,000	-	17,170	17,342	17,515	17,690
OTHER RENTALS	1,937	-	2,000	2,000	-	2,020	2,040	2,060	2,081
NON CAPITALIZED EQUIPMENT	16,575	1,623	15,000	15,000	-	15,150	15,302	15,455	15,610
REMIT STATE TAX	15,980	13,553	20,758	20,758	(0)	20,966	21,176	21,388	21,602
GENERAL LIABILITY	2,621	3,793	2,621	2,621	-	2,647	2,673	2,700	2,727
PROPERTY INSURANCE	12,028	12,087	12,028	12,028	-	12,629	13,260	13,923	14,619
AUTOMOTIVE INSURANCE	147	132	150	150	-	152	154	156	158
MISCELLANEOUS	776	(87)	700	700	-	707	714	721	728
MERCHANT FEES - CREDIT CARDS	97	965	2,000	2,000	-	2,000	2,000	2,000	2,000
MERCHANT FEES - CREDIT CARDS	67	6		20	20	20	20	20	20
CONTRIBUTION TO SOFTBALL ASSOCIATION					-	-	-	-	-
COVID-19 EXPENSES		2,224				-	-	-	-
<b>SERVICES AND CHARGES</b>	119,508	80,477	122,446	122,466	20	124,102	125,780	127,502	129,271
OTHER EQUIPMENT PURCHASE	63,355	2,995	2,000	2,000	-	2,000	2,000	2,000	2,000
OTHER	2,100	52			-	-	-	-	-
IMPROVEMENT OTHER THAN BLDG					-	-	-	-	-
SOFTBALL ASSOCIATION CONTRIBUTION					-	-	-	-	-
<b>CAPITAL OUTLAY</b>	65,455	3,047	2,000	2,000	-	2,000	2,000	2,000	2,000
<b>TOTAL CASWELL PARK</b>	559,708	307,686	494,288	492,633	(1,655)	499,079	505,655	512,368	519,220



CITY OF NORTH MANKATO, MINNESOTA CASWELL SPORTS FUND - 201 2022 Budget									
	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 PROPOSED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST
CASWELL NORTH SOCCER FIELDS									
FULL-TIME EMPLOYEES-REGULAR	18,045	14,011	17,930	19,313	1,383	19,892	20,489	21,104	21,737
PART-TIME EMPLOYEES					-	-	-	-	-
TEMPORARY EMPLOYEES-REGULAR					-	-	-	-	-
FULL-TIME EMPLOYEES-OVERTIME					-	-	-	-	-
SEASONAL EMP. CASWELL CONCESSIONS					-	-	-	-	-
PERA CONTRIBUTIONS	1,291	1,039	1,345	1,448	103	1,491	1,536	1,582	1,629
FICA CONTRIBUTIONS	1,196	881	1,372	1,477	105	1,521	1,567	1,614	1,662
HEALTH	6,085	5,079	6,803	6,122	(681)	6,367	6,622	6,887	7,162
LIFE	33	29	41	44	3	44	44	44	44
DISABILITY	70	54	79	85	6	86	87	88	89
VEBA	600	466	600	600	-	600	600	600	600
FFCRA PAYROLL		159				-	-	-	-
COVID-19 PAYROLL		6,185				-	-	-	-
WORKER'S COMPENSATION	62	40	638	688	50	695	702	709	716
PERSONNEL SERVICES	27,382	27,944	28,808	29,777	969	30,696	31,647	32,628	33,639
TOURNAMENT/EVENT EXPENDITURES					-	-	-	-	-
OTHER OFFICE SUPPLIES					-	-	-	-	-
CLEANING SUPPLIES	986	-	1,000	1,000	-	1,010	1,020	1,030	1,040
UNIFORM & CLOTHING ALLOWANCE					-	-	-	-	-
MOTOR FUELS					-	-	-	-	-
LUBRICANTS & ADDITIVES		44			-	-	-	-	-
CHEMICALS AND CHEMICAL PRODUCT		2,460	5,000	5,000	-	5,050	5,101	5,152	5,204
SIGN REPAIR MATERIALS					-	-	-	-	-
EQUIPMENT PARTS	2,092	1,267	1,200	1,200	-	1,212	1,224	1,236	1,248
TIRES					-	-	-	-	-
BUILDING REPAIR SUPPLIES		530	2,000	2,000	-	2,020	2,040	2,060	2,081
LANDSCAPING MATERIALS	6,254	4,865	3,000	3,000	-	3,030	3,060	3,091	3,122
OTHER MAINTENANCE SUPPLIES	2,458	200	1,300	1,300	-	1,313	1,326	1,339	1,352
ALCOHOLIC BEVERAGES	293		-		-	-	-	-	-
CONCESSION MISC.					-	-	-	-	-
CONCESSION % TO TOURNAMENT DIRECTOR	115		200	200	-	200	200	200	200
SUPPLIES	12,198	9,366	13,700	13,700	-	13,835	13,971	14,108	14,247
					-	-	-	-	-
ENGINEERING FEES					-	-	-	-	-
PROFESSIONAL SERVICES	337	469	1,000	1,000	-	1,010	1,020	1,030	1,040
TELEPHONE					-	-	-	-	-
INTERNET	478	827	500	500	-	500	500	500	500
IT, SOFTWARE AND EQUIPMENT	142	101	500	500	-	505	510	515	520
DUES AND SUBSCRIPTIONS					-	-	-	-	-
TRAVEL EXPENSE					-	-	-	-	-
GENERAL NOTICES AND PUBLIC INFO					-	-	-	-	-
CELLULAR SERVICE	129	129	130	130	-	131	132	133	134
ELECTRIC UTILITIES	4,585	2,119	4,500	5,000	500	5,050	5,101	5,152	5,204
GAS UTILITIES	399	451	500	500	-	505	510	515	520
REFUSE DISPOSAL					-	-	-	-	-
RENTALS		115			-	-	-	-	-
NON CAPITALIZED EQUIPMENT	-	-			-	-	-	-	-
GENERAL LIABILITY	44	50	54	54	0	55	56	57	58
PROPERTY INSURANCE	2,452	2,447	2,643	2,643	(0)	2,775	2,914	3,060	3,213
AUTOMOTIVE INSURANCE					-	-	-	-	-
OTHER RENTALS					-	-	-	-	-
MISCELLANEOUS					-	-	-	-	-
REMIT STATE TAX	61		-		-	-	-	-	-
CONTRACTORS					-	-	-	-	-
SERVICES AND CHARGES	8,626	6,706	9,827	10,327	500	10,531	10,743	10,962	11,189
OTHER EQUIPMENT PURCHASE		2,995	500	500	-	500	500	500	500
CAPITAL OUTLAY	-	2,995	500	500	-	500	500	500	500
TOTAL CASWELL NORTH SOCCER FIELDS	48,207	47,011	52,835	54,304	1,469	55,562	56,861	58,198	59,575

CITY OF NORTH MANKATO, MINNESOTA CASWELL SPORTS FUND - 201 2022 Budget									
	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 PROPOSED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST
CASWELL TENNIS									
PART-TIME EMPLOYEES				2,500	2,500	2,500	2,500	2,500	2,500
PERSONNEL SERVICES				2,500	2,500	2,500	2,500	2,500	2,500
MISCELLANEOUS				1,500	1,500	1,500	1,500	1,500	1,500
MERCHANT FEES-CREDIT CARDS				200	200	200	200	200	200
SERVICES AND CHARGES				1,700	1,700	1,700	1,700	1,700	1,700
TOTAL CASWELL TENNIS				4,200	4,200	4,200	4,200	4,200	4,200
CASWELL RECREATION									
FULL-TIME EMPLOYEES-REGULAR				18,755	18,755	19,318	19,898	20,495	21,110
PART-TIME EMPLOYEES					-	-	-	-	-
TEMPORARY EMPLOYEES-REGULAR					-	-	-	-	-
FULL-TIME EMPLOYEES-OVERTIME					-	-	-	-	-
SEASONAL EMP. CASWELL CONCESSIONS					-	-	-	-	-
PERA CONTRIBUTIONS				1,407	1,407	1,449	1,492	1,537	1,583
FICA CONTRIBUTIONS				1,435	1,435	1,478	1,522	1,568	1,615
HEALTH				8,327	8,327	8,660	9,006	9,366	9,741
LIFE				43	43	43	43	43	43
DISABILITY				82	82	83	84	85	86
VEBA				816	816	816	816	816	816
FFCRA PAYROLL						-	-	-	-
COVID-19 PAYROLL						-	-	-	-
WORKER'S COMPENSATION				92	92	93	94	95	96
PERSONNEL SERVICES	-	-	-	30,957	30,957	31,940	32,955	34,005	35,090
CASWELL VOLLEYBALL									
TEMPORARY EMPLOYEES-REGULAR				1,000	1,000	1,000	1,000	1,000	1,000
FICA CONTRIBUTIONS				65	65	65	65	65	65
PERSONNEL SERVICES				1,065	1,065	1,065	1,065	1,065	1,065
OTHER MAINTENANCE SUPPLIES				500	500	500	500	500	500
SUPPLIES				500	500	500	500	500	500
PROFESSIONAL SERVICES				8,000	8,000	8,000	8,000	8,000	8,000
REMIT STATE TAX				2,000	2,000	2,000	2,000	2,000	2,000
MISCELLANEOUS				300	300	300	300	300	300
MERCHANT FEES-CREDIT CARDS				300	300	300	300	300	300
SERVICES AND CHARGES				10,600	10,600	10,600	10,600	10,600	10,600
OTHER EQUIPMENT PURCHASE				500	500	500	500	500	500
CAPITAL OUTLAY				500	500	500	500	500	500
TOTAL CASWELL VOLLEYBALL				12,665	12,665	12,665	12,665	12,665	12,665
CASWELL SOCCER									
TEMPORARY EMPLOYEES-REGULAR				2,000	2,000	2,000	2,000	2,000	2,000
FICA CONTRIBUTIONS				100	100	100	100	100	100
WORKER'S COMPENSATION				1,000	1,000	1,000	1,000	1,000	1,000
PERSONNEL SERVICES				3,100	3,100	3,100	3,100	3,100	3,100
UNIFORM AND CLOTHING				1,000	1,000	1,000	1,000	1,000	1,000
OTHER MAINTENANCE SUPPLIES				300	300	300	300	300	300
SUPPLIES				1,300	1,300	1,300	1,300	1,300	1,300
ADVERTISING				20	20	20	20	20	20
MERCHANT FEES - CREDIT CARDS				300	300	300	300	300	300
SERVICES AND CHARGES				320	320	320	320	320	320
TOTAL CASWELL SOCCER				4,720	4,720	4,720	4,720	4,720	4,720
CASWELL T-BALL									
TEMPORARY EMPLOYEES-REGULAR				200	200	200	200	200	200
FICA CONTRIBUTIONS				15	15	15	15	15	15
PERSONNEL SERVICES				215	215	215	215	215	215
UNIFORM AND CLOTHING				400	400	400	400	400	400
OTHER MAINTENANCE SUPPLIES					-	-	-	-	-
SUPPLIES				400	400	400	400	400	400
MERCHANT FEES - CREDIT CARDS				100	100	100	100	100	100
SERVICES AND CHARGES				100	100	100	100	100	116
TOTAL CASWELL T-BALL				715	715	715	715	715	715

CITY OF NORTH MANKATO, MINNESOTA  
CASWELL SPORTS FUND - 201  
2022 Budget

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 PROPOSED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST
CASWELL SOFTBALL									
PART-TIME EMPLOYEES				15,307	15,307	15,307	15,307	15,307	15,307
PERSONNEL SERVICES				15,307	15,307	15,307	15,307	15,307	15,307
PROFESSIONAL SERVICES						-	-	-	-
REMIT STATE TAX						-	-	-	-
MISCELLANEOUS				15,308	15,308	15,308	15,308	15,308	15,308
MERCHANT FEES - CREDIT CARDS						-	-	-	-
SERVICES AND CHARGES				15,308	15,308	15,308	15,308	15,308	15,308
TOTAL CASWELL SOFTBALL				30,615	30,615	30,615	30,615	30,615	30,615
CASWELL GOLF									
TEMPORARY EMPLOYEES-REGULAR				2,700	2,700	2,700	2,700	2,700	2,700
FICA CONTRIBUTIONS				200	200	200	200	200	200
WORKER'S COMPENSATION				650	650	650	650	650	650
PERSONNEL SERVICES				3,550	3,550	3,550	3,550	3,550	3,550
NONCAPITALIZED EQUIPMENT						-	-	-	-
MISCELLANEOUS				310	310	310	310	310	310
MERCHANT FEES - CREDIT CARDS				300	300	300	300	300	300
SERVICES AND CHARGES				610	610	610	610	610	610
TOTAL CASWELL GOLF				4,160	4,160	4,160	4,160	4,160	4,160
TOTAL EXPENDITURES	607,915	354,697	547,123	634,969	87,845	643,656	652,546	661,646	670,960
REVENUES OVER (UNDER) EXPENDITURES	1,611	71,781	13,764	4,973	(8,792)	2,415	(272)	(3,100)	(6,068)
CASH, BEGINNING	1,842	-	70,279	84,043		89,016	91,431	91,159	88,059
CASH, ENDING	-	70,279	84,043	89,016		91,431	91,159	88,059	81,991

# YOUTH FOOTBALL FUND

*Reports to – Neil Kaus – Youth Football Director*

## Description:

The youth football program was acquired by the city of North Mankato in late 2021. The program takes place from August through October, and the players range from pre-k to sixth grade. The goal of the program is to teach the players the values of sportsmanship, hard work, and determination.

## Highlights:

- 840 players for the 2021 season
- Total of 52 Teams
- Registration revenue of \$105,225, which contributes to the overall revenue of \$142,499.
- New Uniforms in 2021
- 3-year coaching certification through USA Football

## Services:

- Flag Football: Pre-K to 2<sup>nd</sup> grade
- Tackle Football: 3<sup>rd</sup> grade to 6<sup>th</sup> grade

## Opportunities

- Possible expansion to other communities
- Expanding program to the 5-year-old age group

## Future Challenges:

- Retaining players and coaches
- Purchasing of new helmets and equipment

Department	Job Classification	2020	2021	2022
YOUTH FOOTBALL	Youth Football Director	1	1	1
Department Total		1	1	1





# YOUTH FOOTBALL FUND

*Reports to – Neil Kaus – Youth Football Director*

## Youth Football Player Breakdown

Grade	2019	2020	2021	2022 Est.
Pre-K	-	-	-	50
Kindergarten	-	-	67	72
First Grade	-	-	100	107
Second Grade	-	-	88	94
Third Grade	91	-	114	122
Fourth Grade	132	65	171	183
Fifth Grade	186	65	157	168
Sixth Grade	164	65	145	155
Seventh Grade	-	65	-	-
Eighth Grade	-	65	-	-
<b>Total</b>	<b>573</b>	<b>325</b>	<b>842</b>	<b>950</b>

## Youth Football Registration Revenue Breakdown

Grade	2019	2020	2021	2022 Est.
Pre-K	-	-	-	\$3,750
Kindergarten	-	-	\$5,025	\$5,371
First Grade	-	-	\$7,500	\$8,017
Second Grade	-	-	\$6,600	\$7,055
Third Grade	\$7,859	\$2,400	\$17,100	\$18,278
Fourth Grade	\$11,400	\$2,400	\$25,650	\$27,417
Fifth Grade	\$16,063	\$2,400	\$23,550	\$25,173
Sixth Grade	\$14,163	\$2,400	\$21,750	\$23,249
Seventh Grade	-	\$2,400	-	-
Eighth Grade	-	\$2,400	-	-
<b>Total</b>	<b>\$49,485</b>	<b>\$12,000</b>	<b>\$107,175</b>	<b>\$118,309</b>

## Youth Football Sponsorship and Donation Revenue Breakdown

Revenue	2019	2020	2021	2022 Est.
Sponsorship	\$2,250	\$2,500	\$31,050	\$31,671
Donation	\$8,835	5,000	\$6,224	\$6,348
<b>Total Revenue</b>	<b>\$11,085</b>	<b>\$7,500</b>	<b>\$37,274</b>	<b>\$38,019</b>
<b>Total Football Revenue</b>	<b>\$60,570</b>	<b>\$19,500</b>	<b>\$144,449</b>	<b>\$156,329</b>

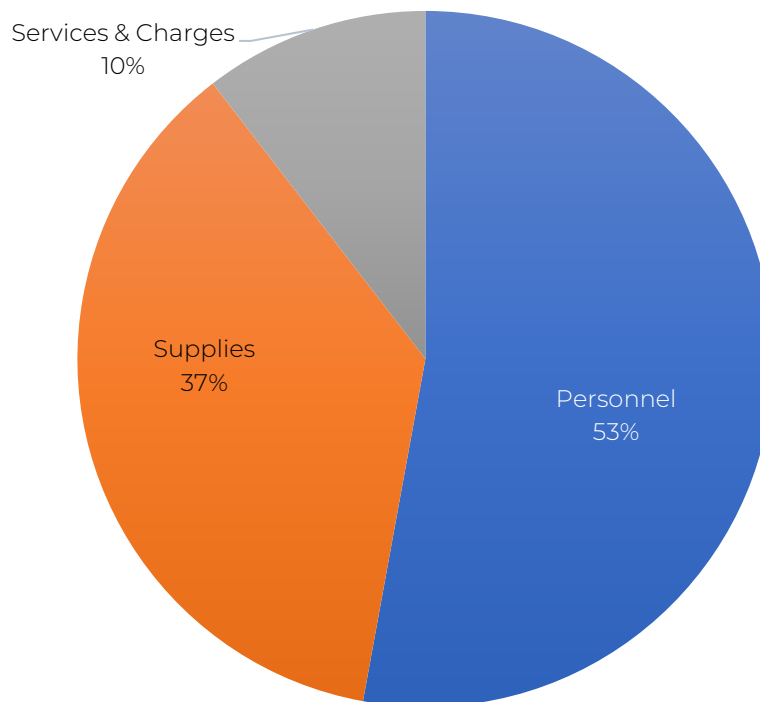
\*In 2020, a season was still held, and there was a temporary addition of seventh and eighth grade players

# YOUTH FOOTBALL FUND

*Reports to – Neil Kaus – Youth Football Director*

Youth Football	2020 Actual	2021 Adopted	2022 Proposed	+/- 2021/2022	Comments
Personnel	-	62,858	65,071	2,213	Wage adjustment
Supplies	-	120,641	45,124	(75,517)	Decrease in uniform expense
Services & Charges	1,740	12,750	12,878	128	Increase in photography and subscription expense
Capital Outlay	-	-	-	-	
<b>TOTAL</b>	<b>\$1,740</b>	<b>\$196,249</b>	<b>\$123,073</b>	<b>\$(73,176)</b>	

## 2022 Youth Football Budget



# YOUTH FOOTBALL FUND

INCOME	Mankato North Mankato Youth Football							
	Actual 2019	Actual 2020	Budget 2021	Proposed 2022	+/- 2021/2022	Proposed 2023	Proposed 2024	Proposed 2025
Registration	\$ 49,485.00	\$ 12,000.00	\$ 107,175	\$ 118,309	\$ 11,134	\$ 118,309	\$ 118,309	\$ 118,309
Team Sponsorships	\$ 2,250.00	\$ 2,500.00	\$ 17,725	\$ 17,725	\$ -	\$ 17,725	\$ 17,725	\$ 17,725
OFC Sponsorship	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	\$ 12,000
Mankato Clinic Sponsorship	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
Tail Wind	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
Hatampa	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
<b>TOTAL REVENUE</b>	<b>\$ 51,735</b>	<b>\$ 14,500</b>	<b>\$ 146,100</b>	<b>\$ 157,234</b>	<b>\$ 11,134</b>	<b>\$ 157,234</b>	<b>\$ 157,234</b>	<b>\$ 157,234</b>
<b>EXPENSE</b>								
Full-Time Employees Regular	\$ -	\$ -	\$ 45,000	\$ 46,350	\$ 1,350	\$ 47,741	\$ 49,173	\$ 50,648
PERA Contributions	\$ -	\$ -	\$ 3,375	\$ 3,476	\$ 101	\$ 3,581	\$ 3,688	\$ 3,799
FICA Contributions	\$ -	\$ -	\$ 3,443	\$ 3,546	\$ 103	\$ 3,653	\$ 3,762	\$ 3,875
Health	\$ -	\$ -	\$ 9,340	\$ 9,994	\$ 654	\$ 10,693	\$ 11,442	\$ 12,243
Life	\$ -	\$ -	\$ 86	\$ 87	\$ 1	\$ 88	\$ 89	\$ 89
Disability	\$ -	\$ -	\$ 194	\$ 196	\$ 2	\$ 198	\$ 200	\$ 202
VEBA	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
Workers Compensation	\$ -	\$ -	\$ 220	\$ 222	\$ 2	\$ 224	\$ 227	\$ 229
Tournament/Event Expenditures	\$ -	\$ -	\$ 250	\$ 253	\$ 3	\$ 255	\$ 258	\$ 260
Referees	\$ -	\$ -	\$ 12,000	\$ 12,120	\$ 120	\$ 12,241	\$ 12,364	\$ 12,487
Printed Forms & Paper	\$ -	\$ -	\$ 1,500	\$ 1,515	\$ 15	\$ 1,530	\$ 1,545	\$ 1,561
Uniform & Clothing	\$ -	\$ -	\$ 95,716	\$ 10,000	\$ (85,716)	\$ 10,100	\$ 10,201	\$ 10,303
Postage	\$ -	\$ -	\$ 100	\$ 101	\$ 1	\$ 102	\$ 103	\$ 104
Professional Services	\$ -	\$ 1,740	\$ 1,600	\$ 1,616	\$ 16	\$ 1,632	\$ 1,648	\$ 1,665
Photography	\$ -	\$ -	\$ 5,750	\$ 5,808	\$ 58	\$ 5,866	\$ 5,924	\$ 5,983
Advertising	\$ -	\$ -	\$ 1,000	\$ 1,010	\$ 10	\$ 1,020	\$ 1,030	\$ 1,041
Internet	\$ -	\$ -	\$ 300	\$ 303	\$ 3	\$ 306	\$ 309	\$ 312
IT, Software, & Design	\$ -	\$ -	\$ 500	\$ 505	\$ 5	\$ 510	\$ 515	\$ 520
Dues & Subscriptions	\$ -	\$ -	\$ 2,100	\$ 2,121	\$ 21	\$ 2,142	\$ 2,164	\$ 2,185
Travel, Training & Meetings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ 300	\$ 303	\$ 3	\$ 306	\$ 309	\$ 312
Cellular Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Parts	\$ -	\$ -	\$ 5,075	\$ 5,126	\$ 51	\$ 5,177	\$ 5,229	\$ 5,281
Landscaping Materials	\$ -	\$ -	\$ 500	\$ 505	\$ 5	\$ 510	\$ 515	\$ 520
Sign Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Maintenance Supplies	\$ -	\$ -	\$ 500	\$ 505	\$ 5	\$ 510	\$ 515	\$ 520
Rentals	\$ -	\$ -	\$ 500	\$ 505	\$ 5	\$ 510	\$ 515	\$ 520
Non Capitalized Equipment	\$ -	\$ -	\$ 5,000	\$ 15,000	\$ 10,000	\$ 15,150	\$ 15,302	\$ 15,455
General Liability	\$ -	\$ -	\$ 600	\$ 606	\$ 6	\$ 612	\$ 618	\$ 624
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ 100	\$ 101	\$ 1	\$ 102	\$ 103	\$ 104
Merchant Fees - Credit Cards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 1,740</b>	<b>\$ 196,249</b>	<b>\$ 123,073</b>	<b>\$ (73,176)</b>	<b>\$ 125,959</b>	<b>\$ 128,948</b>	<b>\$ 132,044</b>
<b>REV-EXP</b>	<b>\$ 51,735.00</b>	<b>\$ 12,760</b>	<b>\$ (50,149)</b>	<b>\$ 34,161</b>	<b>\$ 84,310</b>	<b>\$ 31,275</b>	<b>\$ 28,286</b>	<b>\$ 25,190</b>
<b>BEGINNING CASH</b>			<b>\$ 100,000</b>	<b>\$ 49,851</b>		<b>\$ 84,012</b>	<b>\$ 115,287</b>	<b>\$ 143,574</b>
<b>ENDING CASH</b>			<b>\$ 49,851</b>	<b>\$ 84,012</b>		<b>\$ 115,287</b>	<b>\$ 143,574</b>	<b>\$ 168,764</b>

# LIBRARY ENDOWMENT FUND

*Reports to - Katie Heintz – Library Director*

## Description:

The Library Endowment Fund was created from a donation from the Glen A. Taylor Foundation to fund library programming. The Library Endowment Fund is responsible for the backpack book program, Bookin' on Belgrade, Art Splash, summer reading and other events and programs. The fund is strictly used to operate these events, all staff costs come out of the Library budget in the General Fund.

## Services:

- Bookin' on Belgrade
- Music in the Park
- Adult Spelling Bee
- Backpack for Books
- Community Read
- Art Splash

## Highlights:

- 53rd year of the Summer Reading Program
- 16<sup>th</sup> Annual Art Splash
- 9<sup>th</sup> year of Community Read
- Hosted the Bookin' on Belgrade 5k since 2014
- Coordinated 3<sup>rd</sup> Annual Music in the Park
- Worked with the Backpack Program to put on their Feed and Read program.
- Donated food grown at Taylor Library Garden to the ECHO Food Shelf.
- 4<sup>th</sup> year participating in Trunk or Treat
- Drop-off point for the Sharing Tree

## Future Challenges:

- Donations to fund programs





# LIBRARY ENDOWMENT - 213

	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2022 PROPOSED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	COMMENTS
<b>REVENUES</b>										
TOTAL CONTRIBUTIONS AND DONATIONS	44,196	30,779	30,000	30,000	-	30,000	30,000	30,000	30,000	
TOTAL OTHER	1,654	35	1,500	1,500	-	1,500	1,500	1,500	1,500	
TOTAL TRANSFERS IN	15,000	18,417	21,750	15,000	(6,750)	21,000	21,000	21,000	21,000	Decrease GF transfer due to available library fund balance
<b>TOTAL REVENUES</b>	<b>\$60,850</b>	<b>\$49,231</b>	<b>\$53,250</b>	<b>\$46,500</b>	<b>\$(6,750)</b>	<b>\$52,500</b>	<b>\$52,500</b>	<b>\$52,500</b>	<b>\$52,500</b>	
<b>EXPENDITURES</b>										
SUPPLIES	59,823	40,136	53,250	53,250	-	53,250	53,250	53,250	53,250	
<b>TOTAL EXPENDITURES</b>	<b>\$59,823</b>	<b>\$40,136</b>	<b>\$53,250</b>	<b>\$53,250</b>	<b>-</b>	<b>\$53,250</b>	<b>\$53,250</b>	<b>\$53,250</b>	<b>\$53,250</b>	
REVENUES OVER (UNDER) EXPENDITURES	1,027	9,095	-	(6,750)	(6,750)	(750)	(750)	(750)	(750)	
FUND BALANCE BEGINNING	48,675	49,701	-	52,001		45,251	44,501	43,751	43,001	
<b>FUND BALANCE ENDING</b>	<b>49,701</b>	<b>58,796</b>	<b>52,001</b>	<b>45,251</b>		<b>44,501</b>	<b>43,751</b>	<b>43,001</b>	<b>42,251</b>	
CASH, BEGINNING	47,660	49,903	59,563	59,563		52,813	52,063	52,063	51,313	
CASH, ENDING	49,603	59,563	59,563	52,813		52,063	51,313	51,313	50,563	

# LOCAL OPTION SALES TAX

*Reports to – John Harrenstein – City Administrator*

## Description:

The Local Option Sales Tax Fund is used to track and pay for projects related to the 0.5% North Mankato sales tax. The sales tax was approved by the North Mankato residents in 2008, and the State in 2009 for \$9,000,000 million. The maximum sales tax collection was increased by the residents in 2016 to \$15,000,00. The sales tax can be spent on regional parks, trails, recreational facilities, expansion of the Taylor Library, riverfront redevelopment, and lake improvements.

## Highlights:

- \$695,603 sales tax collected in 2020
- \$679,219 sales tax collected in 2019

## Future Challenges:

- Maintaining consistent sales tax revenues

## Services:

- Account for sales tax receipts from State of MN
- Transfer approved portions to the appropriate debt service funds for current projects
- Appropriate purchases/projects related to the approved list

## CITY OF NORTH MANKATO - SPORTS FACILITY



# LOCAL OPTION SALES TAX - 221

	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2022 PROPOSED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	COMMENTS
<b>REVENUES</b>										
SALES TAXES	679,219	695,603	600,000	700,000	100,000	700,000	700,000	700,000	700,000	
<b>TOTAL REVENUES</b>	<b>\$679,219</b>	<b>\$695,603</b>	<b>\$600,000</b>	<b>\$700,000</b>	<b>\$100,000</b>	<b>\$700,000</b>	<b>\$700,000</b>	<b>\$700,000</b>	<b>\$700,000</b>	
<b>EXPENDITURES</b>										
TRUNK HIGHWAY 14/41 INTERCHANGE D/S	225,581	215,078	-	-	-	-	-	-	-	Transfer to D/S fund ended
CASWELL PARK	-	-	-	-	-	-	-	-	-	
CASWELL SOFTBALL	59,988	28,692	-	-	-	-	-	-	-	
CASWELL NORTH SOCCER FIELDS	4,291		-	-	-					
RIVERFRONT DEVELOPMENT	750	-	-	118,600	118,600	-	-	-	-	Belgrade business incentive
TRANSFERS - Debt Service Fund 311	301,088	298,425	299,850	524,107	224,257	691,500	728,700	493,700	481,300	2009C , 2010B , & 2021A Bonds
<b>TOTAL EXPENDITURES</b>	<b>\$591,697</b>	<b>\$542,195</b>	<b>\$299,850</b>	<b>\$642,707</b>	<b>\$342,857</b>	<b>\$691,500</b>	<b>\$728,700</b>	<b>\$493,700</b>	<b>\$481,300</b>	
REVENUES OVER (UNDER) EXPENDITURES	87,522	153,408	300,150	57,293	(242,857)	8,500	(28,700)	206,300	218,700	
<b>TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
CASH, BEGINNING	91,181	179,578	337,266	637,416		694,709	703,209	674,509	880,809	
CASH, ENDING	179,578	337,266	637,416	694,709		703,209	674,509	880,809	1,099,509	
CASH, AS % OF EXPENDITURES	30%	62%	213%	108%		102%	93%	178%	228%	

2009C Bonds: Issued for regional parks and downtown development

2010B Bonds: Issued for regional parks and downtown development

2021A Bonds: Issued for Caswell Park improvements, Caswell North Field improvements, and Caswell indoor rec.

# CHARITABLE GAMING FUNDS

*Reports to – John Harrenstein – City Administrator*

## Description:

The Charitable Gambling Fund is used to account for the 10% of gambling revenues generated from non-profit gambling operations within the City. The funds are then donated to other non-profits and service groups around the area.

## Services:

- Gambling revenue collections
- Donations to non-profits

## Highlights:

- \$35,053 collected in 2020
- \$23,600 donated in 2020

## Future Challenges:

- Consistent revenues from businesses that operate non-profit gambling operations





# GAMBLING 10% FUND - 864

	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2022 PROPOSED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	COMMENTS
REVENUES										
CONTRIBUTIONS AND DONATIONS										
EAGLES AERIE 269	20,001	14,684	15,386	18,254	2,868	18,254	18,254	18,254	18,254	
LOYOLA BOOSTER CLUB	11,520	12,778	8,720	13,145	4,425	13,145	13,145	13,145	13,145	
MANKATO AREA HOCKEY ASSN	6,189	1,949	3,568	4,189	621	4,189	4,189	4,189	4,189	
MANKATO AREA YOUTH BASEBALL	6,099	7,667	4,393	8,409	4,016	8,409	8,409	8,409	8,409	
MISC.	932	(2,025)	-	-	-	-	-	-	-	
TOTAL CONTRIBUTIONS AND DONATIONS	44,741	35,053	32,067	43,998	11,931	43,997	43,997	43,997	43,997	
TOTAL REVENUES	\$44,741	\$35,053	\$32,067	\$43,998	\$11,931	\$43,997	\$43,997	\$43,997	\$43,997	
EXPENDITURES										
GAMBLING DONATION DISBURSEMENT										
AMERICAN CANCER SOCIETY	-	-	-	-	-	-	-	-	-	
COMMUNITY EDUCATION & RECREATION	-	-	500	-	(500)	-	-	-	-	
DAKOTA MEADOWS MIDDLE SCHOOL ACHIEV.	-	-	-	-	-	-	-	-	-	
DISTRICT 77 STUDENT ACTIVITIES	-	-	-	-	-	-	-	-	-	
MANKATO AREA FOUNDATION	-	1,500	-	-	-	-	-	-	-	
MANKATO AREA 77 LANCERS	-	-	500	-	(500)	-	-	-	-	
MANKATO UNITED SOCCER CLUB	500	-	500	-	(500)	-	-	-	-	
MN RIVER AREA AGENCY ON AGING	-	750	-	-	-	-	-	-	-	
MNMYF FOOTBALL	500	500	500	-	(500)	-	-	-	-	
NORTH MANKATO ELEMENTARY PTO	-	-	-	-	-	-	-	-	-	
RIVER VALLEY FOUNDATION	200	-	-	-	-	-	-	-	-	
ROTARY TABLE SPONSOR	-	600	-	-	-	-	-	-	-	
SALVATION ARMY	-	-	-	-	-	-	-	-	-	
SANTA ANONYMOUS	-	-	-	-	-	-	-	-	-	
TWIN RIVERS COUNCIL FOR THE ARTS	100	-	-	-	-	-	-	-	-	
YMCA YOUTH IN GOVERNMENT	500	-	500	-	(500)	-	-	-	-	
YWCA – It's time to talk table sponsor	-	1,000	-	-	-	-	-	-	-	
ACE MENTOR PROGRAM	-	500	500	500	-	500	500	500	500	
BOY SCOUT TROOP #29	500	500	500	500	-	500	500	500	500	
CONNECTING KIDS	-	-	-	500	500	500	500	500	500	
GIRL SCOUTS OF MN & WI RIVER VALLEYS	500	500	500	500	-	500	500	500	500	
HIGH SCHOOL GRADUATION CELEBRATION	500	500	500	500	-	500	500	500	500	
HOLIDAY SHARING TREE	500	500	500	500	-	500	500	500	500	
HOUSE OF HOPE	-	750	500	500	-	500	500	500	500	
LEEP	500	500	500	500	-	500	500	500	500	
LASTING IMPRINT	-	-	-	500	500	500	500	500	500	
MAGFA	500	500	500	500	-	500	500	500	500	
MANKATO AREA LACROSSE PROGRAM	500	500	500	500	-	500	500	500	500	
MISS FUN DAYS	500	500	500	500	-	500	500	500	500	
TOYS FOR TOTS	500	500	500	500	-	500	500	500	500	
HUMANE SOCIETY (BENCHES)	500	500	500	500	-	500	500	500	500	Requesting Funds
SBDC	-	500	500	500	-	500	500	500	500	
MRCI	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	
CHILDREN'S MUSEUM OF SOUTHERN MINNESOTA	1,000	2,000	1,000	1,000	-	1,000	1,000	1,000	1,000	
ECHO FOOD SHELF	1,000	1,000	1,200	1,000	(200)	1,000	1,000	1,000	1,000	
MANKATO WEST ACTIVITIES DEPT.	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	
PARTNERS FOR AFFORDABLE HOUSING	1,000	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000	
YMCA BROTHERS, SISTERS	500	1,000	500	1,000	500	1,000	1,000	1,000	1,000	
FEEDING OUR COMMUNITIES PARTNERS	1,500	1,500	1,500	1,500	-	1,500	1,500	1,500	1,500	
OTHER	3,125	-	1,500	1,500	-	1,500	1,500	1,500	1,500	Additional opportunities
UNITED WAY	-	-	-	1,700	1,700	1,700	1,700	1,700	1,700	
MANKATO AREA PUBLIC SCHOOLS DIST. 77	3,000	3,000	2,000	2,000	-	2,000	2,000	2,000	2,000	
SOUTH CENTRAL COLLEGE	-	3,000	3,000	3,000	-	3,000	3,000	3,000	3,000	
TOTAL GAMBLING DONATIONS	17,925	23,600	20,700	23,200	2,500	23,200	23,200	23,200	23,200	
TOTAL EXPENDITURES	\$17,925	\$23,600	\$20,700	\$23,200	\$2,500	\$23,200	\$23,200	\$23,200	\$23,200	
REVENUES OVER (UNDER) EXPENDITURES	26,816	11,453	11,367	20,798	9,431	20,797	20,797	20,797	20,797	
CASH, BEGINNING	38,953	64,838	64,816	76,183		96,981	117,778	138,575	159,372	
CASH, ENDING	64,838	64,816	76,183	96,981		117,778	138,575	159,372	180,169	

# ECONOMIC DEVELOPMENT



# JOINT ECONOMIC DEVELOPMENT FUND

*Reports to – John Harrenstein – Executive Vice President*

## Description:

The Joint Economic Development Fund was started as a collaboration between the North Mankato Port Authority and BENCO Electric Cooperative to develop the North Port Industrial Park in 1990. The fund is used to acquire and develop property and all associated costs with the Northport Industrial Park.

## Services:

- Purchase and sale of land in Northport Industrial Park

## Highlights:

- 305 acres occupied out of 382
- Estimated 1,100 jobs
- 2021 Taxable Market Value of \$76.1 million
- Northport Industrial Expansion plan being developed

## Future Challenges:

- Long term impact of COVID-19 pandemic on economy
- Extension of utilities to serve land adjacent to Timm Road
- Utility/street extensions to serve Frederick Mann Trust property
- Wetland delineation as potential development occurs



# JOINT ECONOMIC DEVELOPMENT - 240

	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2022 PROPOSED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	COMMENTS
REVENUES										
MISCELLANEOUS										
RENTS AND ROYALTIES	9,613	9,020	9,020	11,275	2,255	11,275	11,275	11,275	11,275	Cropland lease
SALE OF LAND	375,000	-	-	-	-	-	-	-	-	
ANTICIPATED SALE OF LAND	-	-	-	66,750	66,750	150,000	-	150,000	-	
LOAN INTEREST - LEFEBVRE	2,746	2,662	2,574	2,480	(94)	2,382	2,279	2,170	2,039	Matures 2038
TOTAL MISCELLANEOUS REVENUES	387,359	11,682	11,594	80,505	45,911	163,657	13,554	163,445	13,314	
TRANSFERS IN										
TRANSFER IN FROM 228 PA GENERAL FUND	-	-	23,000	-	-	-	-	-	-	FOR RIST PAYMENT
TOTAL TRANSFERS IN	-	-	23,000	-	-	-	-	-	-	GF Transfer
TOTAL REVENUES	\$387,359	\$11,682	\$34,594	\$80,505	\$45,911	\$163,657	\$13,554	\$163,445	\$13,314	
EXPENDITURES										
PROFESSIONAL SERVICES	680	-	-	15,000	15,000	15,450	15,914	16,391	16,883	
MISCELLANEOUS	1,818	-	-	7,000	7,000	7,000	7,000	7,000	7,000	
PROPERTY TAX	42,262	35,944	40,000	35,000	(5,000)	36,050	37,132	38,246	39,393	
SERVICES AND CHARGES	44,760	35,944	40,000	57,000	17,000	58,500	60,046	61,637	63,276	
LAND PURCHASE	125,300	-	-	-	-	-	-	-	-	
BOND PRINCIPAL - RIST CONTRACT FOR DEED	200,000	-	-	-	-	-	-	-	-	
BOND INTEREST - RIST CONTRACT FOR DEED	4,978	-	-	-	-	-	-	-	-	
CAPITAL OUTLAY	330,278	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURES	\$375,038	\$35,944	\$40,000	\$57,000	\$17,000	\$58,500	\$60, 046	\$61,637	\$63,276	
REVENUES OVER (UNDER) EXPENDITURES	12,321	(24,262)	(5,406)	23,505	28,911	105,157	(46,492)	101,808	(49,962)	
FUND BALANCE BEGINNING	1,162,052	1,174,373	1,150,111	1,144,705		1,168,210	1,273,367	1,226,875	1,328,683	
FUND BALANCE ENDING	1,174,373	1,150,111	1,144,705	1,168,210		1,273,367	1,226,875	1,328,683	1,278,721	
LOAN RECEIVABLE	-	1,645	1,733	1,827	88	1,925	2,029	2,138	2,268	
TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	-	1,645	1,733	1,827	88	1,925	2,029	2,138	2,268	
CASH, BEGINNING	12,732	26,614	3,997	324		25,656	132,738	88,275	192,221	
CASH, ENDING	26,614	3,997	324	25,656		132,738	88,275	192,221	144,527	



# HOTEL FUND SUMMARY



# HOTEL FUND - 652

Reports to – John Harrenstein – Executive Vice President, Port Authority



## Description:

The Norwood Hotel was acquired by the North Mankato Port Authority in 2021. It is currently owned by the Port Authority of North Mankato but operated by the City of North Mankato.

## Services:

- Housing facility for temporary workers

## Highlights:

- Able to house 200 temporary workers

## Future Challenges:

- Repurpose to a hospitality facility



# HOTEL FUND -652

Reports to – John Harrenstein – Executive Vice President, Port Authority



	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 PROPOSED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	COMMENTS
<b>REVENUES</b>										
LEASE REVENUE	-		150,000	450,000	300,000	37,500	-	-	-	Hylife Foods lease ends through 2023
CONCESSIONS	-		-	-	-	-	-	-	-	
CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	
OTHER TAXES	-	-	120,000	160,000	40,000	13,333				Hylife Foods lodging tax payment through 2023
TRANSERS IN	-	-	-	-	-	-	-	-	-	
<b>TOTAL REVENUES</b>	-	-	<b>\$270,000</b>	<b>\$610,000</b>	<b>\$340,000</b>	<b>\$50,833</b>	-	-	-	
<b>EXPENDITURES</b>										
PERSONNEL SERVICES	-	-	-	-	-	-	-	-	-	
SUPPLIES	-	-	-	-	-	-	-	-	-	
SERVICES AND CHARGES	-	-	-	-	-	-	-	-	-	
CAPITAL OUTLAY	-	-	-	100,000	100,000	-	-	-	-	HVAC, roof, plumbing, etc.
DEBT SERVICE	-	-	-	55,252	55,252	85,515	278,335	278,335	278,335	2021 B – \$4.5 Million Matures in 2043
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>\$155,252</b>	<b>\$155,252</b>	<b>\$85,515</b>	<b>\$278,335</b>	<b>\$278,335</b>	<b>\$278,335</b>	
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	<b>270,000</b>	<b>454,748</b>	<b>184,748</b>	<b>(34,682)</b>	<b>(278,335)</b>	<b>(278,335)</b>	<b>(278,335)</b>	
CASH, BEGINNING	-	-	-	270,000	-	724,748	690,066	411,731	133,396	
CASH, ENDING	-	-	270,000	724,748	-	690,066	411,731	133,396	(144,939)	
CASH AS A % OF TOTAL EXPENDITURES	0%	0%	0%	467%	-	807%	148%	48%	-52%	



# FEDERAL REVOLVING LOAN

*Reports to – John Harrenstein – Executive Vice President*

## Description:

The Federal Revolving Loan Fund began in 1986 as a business loan from the State to the Coloplast. The loan was repaid to the City of North Mankato with the intention of establishing a revolving loan program for future businesses to apply to. The program is tied to the rules and regulations from the federal government.

## Services:

- Loans up to \$300,000

## Highlights:

- Six active loans
- \$793,076 in loans receivable at the end of 2020





# FEDERAL REVOLVING LOAN - 229

	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2022 PROPOSED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	COMMENTS
REVENUES										
INTEREST EARNINGS	5,726	1,562	-	-	-	-	-	-	-	
UNREALIZED GAIN/LOST INVESTMENT	15,336	4,228	-	-	-	-	-	-	-	
LOAN INTEREST	-	-	-	-	-	-	-	-	-	
LOAN INTEREST - Equity Supply (Kevin Boerboom)	1,008	962	910	857	(53)	475	-	-	-	Matures in 2023
LOAN INTEREST - Stanley & Beverly Defries (Countryside Refrigeration)	914	682	419	145	(274)	-	-	-	-	
LOAN INTEREST - Theuninck Rolling Green Properties LLC	9,186	8,820	8,405	-	(8,405)	-	-	-	-	Matures in 2021; possible restructure
LOAN INTEREST - D&K Powder coating	6,596	6,041	5,517	4,928	(588)	4,322	3,697	3,054	2,390	Matures in 2029
LOAN INTEREST - Mankato Brewery	2,319	2,153	1,966	1,774	(192)	1,576	1,372	1,162	945	Matures in 2030
LOAN INTEREST - Next Gen RF	11,579	10,174	10,382	9,720	(662)	9,031	8,315	7,568	6,792	Matures in 2033
TOTAL REVENUES	\$52,665	\$34,621	\$ 27,599	\$17,425	\$(10,175)	\$15,404	\$13,384	\$11,784	\$10,127	
EXPENDITURES										
SERVICES AND CHARGES	70	420	-	-	-	-	-	-	-	
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURES	\$70	\$420	\$-	\$-	\$-	\$-	\$-	\$-	-	
REVENUES OVER /UNDER EXPENDITURES	52,595	34,201	27,599	17,425	(10,175)	15,404	13,384	11,784	10,127	
FUND BALANCE BEGINNING	1,775,674	1,828,269	1,862,470	1,890,069	-	1,907,494	1,922,898	1,936,283	1,948,066	
FUND BALANCE ENDING	1,828,269	1,862,470	1,890,069	1,907,494	-	1,922,898	1,936,283	1,948,066	1,958,193	
CHANGES IN ASSETS AND LIABILITIES										
LOAN PRINCIPAL - Equity Supply (Kevin Boerboom)	1,988	2,038	2,090	2,142	52	32,948	-	-	-	Matures in 2023
LOAN PRINCIPAL - Stanley & Beverly Defries (Countryside Refrigeration)	6,204	6,457	6,720	6,817	97	-	-	-	-	Matures in 2022
LOAN PRINCIPAL - Theuninck Rolling Green Properties LLC	9,784	10,182	10,597	-	(10,597)	-	-	-	-	Matures in 2021
LOAN PRINCIPAL - D&K Powder coating	18,265	18,820	19,344	19,933	588	20,539	21,164	21,807	22,471	Matures in 2029
LOAN PRINCIPAL - Mankato Brewery	5,953	6,134	6,321	6,513	192	6,711	6,915	7,125	7,342	Matures in 2030
LOAN PRINCIPAL - Next Gen RF	-	15,611	16,247	16,908	661	17,597	18,314	19,060	19,387	Matures in 2033
TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	42,194	59,242	61,319	52,312	(9,006)	77,795	46,393	47,993	49,200	
CASH, BEGINNING	866,065	977,558	1,070,261	1,159,179		1,228,916	1,322,115	1,381,892	1,441,669	
CASH, ENDING	977,558	1,070,261	1,159,179	1,228,916		1,322,115	1,381,892	1,441,669	1,500,995	

# LOCAL REVOLVING LOAN

Reports to – John Harrenstein – Executive Vice President

## Description:

The program is intended to be more flexible than the Federal RLF program, but with less funding available. Loans are typically \$10,000 to \$100,000. The fund has been expanded from time-to-time and now includes the Northside Revivals Program. The Northside Revivals program is for residential home improvement loans for homes over 50 years old for eligible improvements. The fund was also used to create the COVID-19 Assistance Loan Program for businesses struggling during the business shutdown orders.

## Highlights:

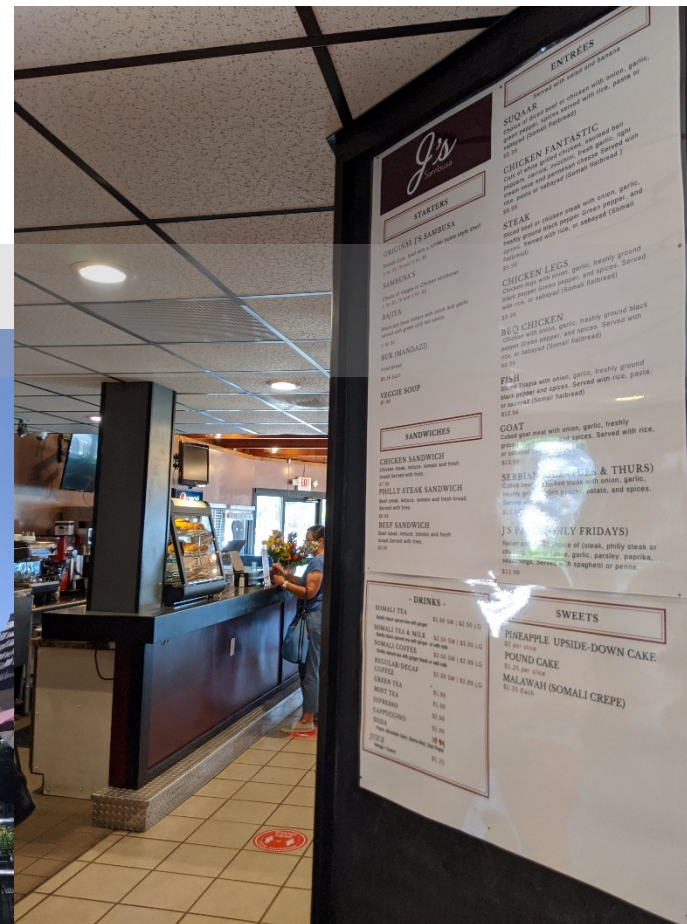
- Three active loans
- \$38,311 in loans receivable at the end of 2020
- Created Business support loan program for COVID-19 response
- 14 COVID-19 Assistance Loans issued totaling \$134,400

## Future Challenges:

- Additional funding may be needed as loan applications increase overtime

## Services:

- Business loans up to \$100,000
- Northside Revival loans up to \$25,000



# LOCAL REVOLVING LOAN - 234

	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2022 PROPOSED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	COMMENTS
REVENUES										
LOAN INTEREST	-	-	-	-	-	-	-	-	-	
LOAN INTEREST - Minnesota Truck & Tractor	1,072	1,003	905	814	(92)	719	621	519	413	MATURES 2030
LOAN INTEREST - WSK Holding LLC	3	-	-	-	-	-	-	-	-	MATURED 2019
LOAN PRINCIPAL - Southern MN Surgical	-	-	-	467	467	389	307	221	221	
LOAN INTEREST - Southern Minnesota Surgical	543	941	-	-	-	-	-	-	-	MATURED 2019
COVID-19 Assistance Loans	-	-	944	3,327	2,382	2,589	1,829	1,046	-	TOTAL Loans – 12 Outstanding
NORTHSIDE REVIVALS LOAN INTEREST - 1	-	-	770	770	-	702	632	559	482	
NORTHSIDE REVIVALS LOAN INTEREST - 2	-	-	-	-	-	770	632	559	482	
NORTHSIDE REVIVALS LOAN INTEREST - 3	-	-	-	-	-	-	702	632	559	
NORTHSIDE REVIVALS LOAN INTEREST - 4	-	-	-	-	-	-	702	632	559	
NORTHSIDE REVIVALS LOAN INTEREST - 5	-	-	-	-	-	-	770	702	632	
NORTHSIDE REVIVALS LOAN INTEREST - 6	-	-	-	-	-	-	770	702	632	
NORTHSIDE REVIVALS LOAN INTEREST - 7	-	-	-	-	-	-	-	770	702	
NORTHSIDE REVIVALS LOAN INTEREST - 8	-	-	-	-	-	-	-	770	702	
TOTAL MISCELLANEOUS REVENUES	1,618	1,944	2,620	5,378	2,758	5,168	6,965	7,112	5,384	
TOTAL REVENUES	\$1,618	\$1,944	\$2,620	\$5,378	\$2,758	\$5,168	\$6,965	\$7,112	\$5,384	
EXPENDITURES										
BAD DEBT EXPENSE	-	-	-	-	-	-	-	-	-	
NORTHSIDE REVIVALS	-	-	-	-	-	-	-	-	-	
Grant	-	-	3,000	3,000	-	3,000	3,000	3,000	3,000	One \$3k grants/year
Loan	-	-	25,000	25,000	-	25,000	50,000	50,000	50,000	One \$25K loans/year
Professional Services - Architect Consultation	-	-	600	600	-	600	1,200	600	600	
Advertising	-	-	500	500	-	500	500	500	500	
Miscellaneous	-	226	-	-	-	-	-	-	-	
TOTAL EXPENDITURES	\$-	\$226	\$29,100	\$29,100	\$-	\$29,100	\$54,700	\$54,100	\$54,100	
REVENUES OVER (UNDER) EXPENDITURES	1,618	1,718	(26,480)	(23,722)	2,758	(23,932)	(47,735)	(46,988)	(48,716)	
FUND BALANCE BEGINNING	229,904	231,522	233,240	231,760	-	233,038	234,106	236,371	239,383	
FUND BALANCE ENDING	231,522	233,240	231,760	233,038	-	234,106	236,371	239,383	240,667	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES										
LOAN PRINCIPAL - Minnesota Truck & Tractor	2,400	2,486	2,575	2,666	88	2,761	2,859	2,961	3,006	MATURES 2030
LOAN PRINCIPAL - WSK Holding LLC	540	-	-	-	-	-	-	-	-	MATURES 2019
LOAN PRINCIPAL - Southern MN Surgical	1,500	450	-	1933	1,933	2,011	2,093	2,179	2,179	
COVID-19 Assistance Loans	-	(134,400)	5,950	24,252	18,301	24,989	25,749	26,532	26,532	TOTAL Loans
NORTHSIDE REVIVALS – FORGIVEABLE LOAN	-	(2,610)	-	-	-	-	-	-	-	
NORTHSIDE REVIVALS LOAN PRINCIPAL - 1	-	-	1,660	1,660	-	1,728	1,798	1,871	1,948	
NORTHSIDE REVIVALS LOAN PRINCIPAL - 2	-	-	-	-	-	1,660	1,728	1,798	1,871	
NORTHSIDE REVIVALS LOAN PRINCIPAL - 3	-	-	-	-	-	-	1,660	1,728	1,798	
NORTHSIDE REVIVALS LOAN PRINCIPAL - 4	-	-	-	-	-	-	1,660	1,728	1,798	
NORTHSIDE REVIVALS LOAN PRINCIPAL - 5	-	-	-	-	-	-	-	1,660	1,728	
NORTHSIDE REVIVALS LOAN PRINCIPAL - 6	-	-	-	-	-	-	-	1,660	1,728	
NORTHSIDE REVIVALS LOAN PRINCIPAL - 7	-	-	-	-	-	-	-	1,660	1,660	
NORTHSIDE REVIVALS LOAN PRINCIPAL - 8	-	-	-	-	-	-	-	1,660	1,660	
TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	4,440	(134,074)	10,185	30,511	20,323	33,150	37,548	45,437	45,968	
CASH, BEGINNING	184,747	189,545	57,189	40,893	-	47,681	56,900	46,712	45,161	137
CASH, ENDING	189,545	57,189	40,894	47,681	-	56,900	46,712	45,161	42,414	



# TIF DISTRICT FUNDS

*Reports to – John Harrenstein – Executive Vice President*

## Description:

Tax Increment Financing (TIF) is a public financing tool as governed by State statute. The use of TIF is done to achieve development and redevelopment goals as overseen by the North Mankato Port Authority in collaboration with private investors to deliver a long-term benefit to North Mankato. When a TIF District is created, a base valuation of the property in the district is established. All taxing authorities (city, county, school district, etc.) continue to receive tax revenue from the based valuation. Taxes from the increase in property value (increment) go to the TIF district. This increment can be used to pay debt service, upfront development costs for additional improvements, or for individual projects on a “pay-as-you-go” basis. After the TIF District is decertified, no more increment is dedicated, and the full taxes go back to the taxing authorities. Each TIF District has a unique district budget fund. For reporting purposes, a total is used for all TIF Districts.

## Active Districts:

District No.	Business Name	Decertify
IDD 23	D&K Powder Coating	2025
IDD 14	Sign Pro	2027
IDD 24	Birchwood Cottages	2028
IDD 25	Blue Star Power	2028
Dist. 2	FX Fusion	2036
IDD 8	Marigold Redev.	2037
IDD 19	422 Belgrade	2039
IDD 26	Belgrade Redev.	2047

## Highlights:

- Belgrade Ave. Redevelopment (Frandsen Bank building & future restaurant building) approved in 2019





# PAYGO TIF DISTRICT FUNDS

	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2022 PROPOSED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	COMMENTS
REVENUES										
TAX INCREMENTS										
FUND 256 TIF 1-18 LJP WASTE SOLUTIONS	79,468	79,468	79,468	-	(79,468)	-	-	-	-	Decertified 2021
FUND 257 TIF 1-20 ZIEGLER CATERPILLAR	87,089	87,089	87,089	-	(87,089)	-	-	-	-	Decertified 2021
FUND 259 TIF 1-22 LINDSAY WINDOWS	20,670	21,307	21,307	-	(21,307)	-	-	-	-	Decertified 2021
FUND 261 TIF 1-23 D&K POWDER COATING	38,919	66,140	66,140	67,307	1,167	67,307	67,307	67,307	-	Decertified 2025
FUND 262 TIF 1-24 BIRCHWOOD COTTAGES	-	38,028	39,028	41,195	2,167	41,195	41,195	41,195	41,195	Decertified 2028
FUND 263 TIF 1-25 BLUE STAR POWER	-	25,465	48,740	212,549	163,808	212,549	212,549	212,549	212,549	Decertified 2028
TOTAL REVENUES	\$226,146	\$317,497	\$341,773	\$321,051	\$(20,722)	\$321,051	\$321,051	\$321,051	\$253,744	
EXPENDITURES					-	-	-	-	-	
SERVICES & CHARGES										
FUND 256 TIF 1-18 LJP WASTE SOLUTIONS	79,468	79,468	79,468	-	-	-	-	-	-	Decertified 2021
FUND 257 TIF 1-20 ZIEGLER CATERPILLAR	87,089	87,089	87,089	-	-	-	-	-	-	Decertified 2021
FUND 259 TIF 1-22 LINDSAY WINDOWS	20,670	20,670	20,670	-	-	-	-	-	-	Decertified 2021
FUND 261 TIF 1-23 D&K POWDER COATING	38,919	66,140	66,140	67,307	1,167	67,307	67,307	67,307	-	Decertified 2025
FUND 262 TIF 1-24 BIRCHWOOD COTTAGES	-	38,028	39,028	41,195	2,167	41,195	41,195	41,195	41,195	Decertified 2028
FUND 263 TIF 1-25 BLUE STAR POWER	-	25,465	48,740	212,549	163,808	212,549	212,549	212,549	212,549	Decertified 2028
TOTAL EXPENDITURES	\$226,146	\$317,497	\$341,773	\$321,051	\$(20,722)	\$321,051	\$321,051	\$321,051	\$253,744	
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-	-	-	-	-	
FUND BALANCE BEGINNING	-	-	-	-	-	-	-	-	-	
FUND BALANCE ENDING	-	-	-	-	-	-	-	-	-	
TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	-	-	-	-	-	-	-	-	-	
CASH, BEGINNING	-	-	-	-	-	-	-	-	-	
CASH, ENDING	-	-	-	-	-	-	-	-	-	

# DEBT TIF DISTRICT FUNDS

	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2022 PROPOSED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	COMMENTS
REVENUES										
TAX INCREMENTS										
FUND 250 TIF 1-8 MARIGOLD	71,195	75,683	151,366	77,536	(73,530)	77,536	87,368	113,291	115,557	Decertified 2037
FUND 251 TIF 1-14 WEBSTER (F/X Fusion)	6,916	6,917	6,916	6,917	1	6,182	6,182	6,182	6,182	Decertified 2027, now 2028
FUND 255 TIF 2 WEBSTER AVE. (Sign Pro)	16,569	-	-	33,127	33,127	33,127	33,127	33,127	33,127	Decertified 2036
FUND 258 TIF 1-19 422 BELGRADE	32,059	32,058	32,058	32,059	1	32,058	32,058	32,058	32,058	Decertified 2039
FUND 264 TIF 1-26 BELGRADE AVE REDEV. (FRANDSEN)	-	-	-	74,711	74,711	74,711	74,711	74,711	74,711	Decertified 2047
TOTAL TAX INCREMENTS	126,739	114,658	190,341	224,350	34,009	223,614	233,446	259,369	261,635	
OTHER										
PAYMENT IN LIEU OF INCREMENT - 422 BELGRADE	-	-	-	-	-	-	-	-	1,252	
TOTAL REVENUES	\$126,739	\$114,658	\$190,341	\$224,350	\$34,009	\$223,614	\$233,446	\$259,369	\$262,887	
EXPENDITURES	-				-	-	-	-	-	
TRANSFERS OUT										
FUND 250 TIF 1-8 MARIGOLD - 2010D BONDS	84,466	70,000	75,683	75,000	(683)	72,000	85,000	-	-	FINAL D/S PAYMENT IN 2024
FUND 251 TIF 1-14 WEBSTER - 2010D BONDS	11,442	11,595	11,194	11,285	91	11,285	11,329	11,329	11,329	FINAL D/S PAYMENT IN 2037
FUND 255 TIF 2 WEBSTER AVE. - 2010D BONDS	6,182	6,182	6,916	6,917	1	6,182	6,182	-	-	FINAL D/S PAYMENT IN 2024
FUND 258 TIF 1-19 422 BELGRADE	33,253	33,215	32,615	31,490	(1,125)	30,860	35,090	34,210	33,310	FINAL D/S PAYMENT IN 2035
FUND 264 TIF 1-26 BELGRADE REDEV. (FRANDSEN)	-	-	-	16,367	16,367	31,636	40,836	39,836	38,836	FINAL D/S PAYMENT IN 2037
TOTAL EXPENDITURES	\$135,343	\$120,992	\$126,408	\$141,059	\$14,651	\$151,963	\$178,437	\$85,375	\$83,475	
REVENUES OVER (UNDER) EXPENDITURES	(8,604)	(6,334)	63,933	83,291	19,359	71,652	55,009	173,994	179,412	
FUND BALANCE BEGINNING	(280,157)	(288,760)	(300,777)	(236,845)	-	(211,898)	(183,322)	(162,188)	(23,069)	
FUND BALANCE ENDING	(288,760)	(295,094)	(236,845)	(211,898)	-	(183,322)	(162,188)	(23,069)	120,468	
TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	(16,500)	(16,500)	(16,500)	(16,500)	-	(16,500)	(116,000)	(116,000)	(116,000)	FINAL MARIGOLD INTERFUND LOAN PAYMENT IN 2028 of \$28K
CASH, BEGINNING	291,663	270,877	248,044	295,476	-	298,581	310,658	215,792	238,911	
CASH, ENDING	270,877	248,044	295,476	320,423	-	310,658	215,792	238,911	265,447	

# MARIGOLD TIF DISTRICT FUND

	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2022 PROPOSED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	2029 FORECAST	COMMENTS
REVENUES													
TAX INCREMENTS													
TAX INCREMENTS	71,195	75,683	75,683	77,536	1,853	77,536	87,368	113,291	115,557	117,868	120,225	122,630	Decertified 2037
TOTAL REVENUES	\$71,195	\$75,683	\$75,683	\$77,536	\$1,853	\$77,536	\$87,368	\$113,291	\$115,557	\$117,868	\$120,225	\$122,630	
EXPENDITURES					-	-	-	-	-	-	-	-	
TRANSFERS OUT													
OPERATING TRANSFERS	84,466	70,000	75,683	75,000	(683)	72,000	85,000	-	-	-	-	-	FINAL D/S PAYMENT IN 2024
TOTAL EXPENDITURES	\$84,466	\$70,000	\$75,683	\$75,000	\$(683)	\$72,000	\$85,000	\$-	\$-	\$-	\$-	\$-	
REVENUES OVER (UNDER) EXPENDITURES	(13,271)	5,683	-	2,536	2,536	5,536	2,368	113,291	115,557	117,868	120,255	122,630	
FUND BALANCE BEGINNING	(380,606)	(393,876)	(393,876)	(393,876)		(391,340)	(385,803)	(383,435)	(270,144)	(154,588)	(36,720)	83,506	
FUND BALANCE ENDING	(393,876)	(388,193)	(393,876)	(391,340)		(385,803)	(383,435)	(270,144)	(154,588)	(36,720)	83,506	206,135	
TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	(16,500)	(16,500)	(16,500)	(16,500)	-	(16,500)	(116,000)	(116,000)	(116,000)	(117,000)	(28,138)	-	FINAL INTERFUND LOAN PAYMENT IN 2028
CASH, BEGINNING	195,532	165,761	154,945	138,445		140,981	130,017	16,385	13,676	13,233	14,101	106,188	
CASH, ENDING	165,761	154,945	138,445	140,981		130,017	16,385	13,676	13,233	14,101	106,188	228,818	





# Capital Improvement Plan

CIP Memo

2022-2026 CIP Schedule

2022-2026 Debt Forecast



To: John Harrenstein, City Administrator  
From: Kevin McCann, Finance Director and Nate Host, Public Works Director  
Date: November 1, 2021  
Re: Proposed 2022-2026 CIP Schedule

### **2022-2026 CIP**

Attached you will find the proposed 2022-2026 CIP Schedule (**Exhibit A**) for the City of North Mankato. This document is the first draft of a multi-year planning instrument identifying the needs and financing sources for vehicles, equipment, public infrastructure, and amenities over the next five years. The CIP also serves as a tool to inform residents, businesses, and other stakeholders how the City plans to address significant capital needs over the next five to ten years. The attached Exhibit A includes additional future needs, and potential projects planned for the future as identified but not yet scheduled. These projects have been identified during strategic planning efforts or during regular deliberations of the City Council.

The first years of the CIP (2022-2026) become a capital budget. Items placed in the identified but not yet scheduled category should not be seen as fixed commitments, but future placeholders for projects and equipment/vehicles on the horizon. The City prepares the CIP separately from the operating budgets, but they are closely linked. Expenditures budgeted for 2021 in the operating budgets of the General Fund, Construction Funds, Capital Facilities & Equipment Replacement Fund and Utility funds are identified in the CIP with the identified funding source(s). The CIP has been split into two parts: cash expenditures and bonding. The cash expenditures are for equipment and small-scale projects as part of the operating budgets, while the bonding section is for large scale infrastructure and recreational projects.

### **Five-Year Capital Improvements**

At \$45,284,750, the total value of projects identified in the 2022-2026 CIP is over \$12.8 million larger than the 2021-2025 CIP. This includes increasing the Caswell Indoor Recreation Project from \$5.5 million in the 2021-2025 CIP to \$17.0 million in the 2022-2026 CIP, due to the latest cost estimates and anticipation of being awarded \$8.5 million in matching funds from the State of Minnesota. In 2021, \$9.15 million in sales tax bonds were issued to complete phase 1 and phase 2 of the Caswell Regional Sporting Complex Updates and Expansion. Of this amount, it is estimated \$6.5 million will be available to match the State funds and the remaining is proposed to be funded with an abatement bond. Other projects include the various street improvements and staggering when large ravine improvement projects could occur. The proposed CIP is larger due to taking into consideration many of the projects identified through the various planning efforts of the City, equipment and infrastructure needs based on staff input, and anticipated continued new development in the City. A new change in the CIP document is show the total project costs, compared to the historic practice of only showing the city cost of a project after grants and other funds.

The increase of \$12.8 million is the result of the following:

- \$ (120,070) decrease in the Capital Facilities and Equipment Replacement as noted below
- \$ 150,000 increase in the Pavement Management Plan due to an increase of \$50,000/year.
- \$ 200,000 increase in the Parks Management Plan due to a donation and ARPA funds toward a \$350,000 splash pad.
- \$ 111,800 increase in the Water Fund improvements due to water tower painting
- \$ 1,500 increase in the Sewer Fund improvements
- \$ 12,490,000 increase in the major capital improvements due to the Caswell Park Improvements and utilizing the total project's cost.

### **2022-2026 Proposed Cash Expenditures**

The 2022 CIP proposes the following cash expenditures:

Project or Activity	2021-2025	2022-2026	Variance
Website		40,000	40,000
Loader	175,000	-	(175,000)
Loader Snow Blower	160,000	-	(160,000)
Sweeper		215,000	215,000
Excavator	200,000	-	(200,000)
General Equipment - Trucks, Skid loaders, Mowers, etc.	500,000	500,000	-
Police Cruiser	287,600	375,000	87,400
Police Radios	95,470	100,000	4,530
Police Evidence Room Heat	3,000	3,000	-
Sirens - Upgrade (from 2012), Plant #2, Expansion, City Shop	27,000	27,000	-
Dump Truck	140,000	140,000	-
Tandem Dump Truck with Plow, Wing and Sander (3)	270,000	270,000	-
Roller (2)	-	-	-
Fire Engine	110,000	110,000	-
Replace roof on Station #2	90,000	-	(90,000)
Replace HVAC units at Station #2	72,000	-	(72,000)
Breathing Air Compressor & Cascade Bottles	40,000	40,000	-
Overhaul Air Pack/Work Room	-	-	-
Exhaust Capture System	7,500	7,500	-
Overhaul Community Room Kitchen	50,000	50,000	-
Replace overhead doors at Station #2 (5 Doors: 4 in front and one in back)	30,000	30,000	-
Fire Pumper	-	-	-
Mower Replacement	90,000	170,000	80,000
Parks Trailer/Band Shell	-	150,000	150,000
Library Bookdrop Off Station	6,000	6,000	-
Sub-Total Cash / Capital Facilities & Equipment Replacement	2,353,570	2,233,500	(120,070)

## **2022-2026 Bonding**

The 2022-2026 CIP proposes the following debt expenditures:

Project or Activity	Strategic Program Area	2021 ADOPTED	2022 FORECAST	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	Estimated 5 year costs
Belgrade Ave. Improvements (lights, charging station, ped crossing)	Infrastructure	425,000						-
Cliff Ct.	Infrastructure	1,000,000						-
Harrison Ave. (Cross to Range)	Infrastructure	750,000						-
Caswell Park Phase #1 - Artificial Turf	Recreation	1,673,749						-
Caswell Park Phase #1 - Fieldhouse Design	Recreation	599,516						-
Caswell Park Phase #1 - Softfall deferred maint.	Recreation		2,600,000					2,600,000
McKinley Ave. (300,400,500 Block)	Infrastructure		1,675,000					1,675,000
Lor Ray Dr. (Monarch Meadow to Summerset)	Infrastructure		3,690,000					3,690,000
Caswell Park Phase #2 Fieldhouse Construction	Recreation		8,500,000	8,500,000				17,000,000
Garfield Ave. (Center to Range)	Infrastructure					1,300,000		1,300,000
Howard Dr./Lor Ray Dr. Roundabout - City Portion	Infrastructure			1,500,000				1,500,000
Cross St. (Monroe to Webster)	Infrastructure					1,706,250		1,706,250
Sherman St. (South to Garfield)	Infrastructure						1,750,000	1,750,000
Ravine Improvements	Infrastructure							-
Quincy St. (McKinley to Webster)	Infrastructure							-
Page Ave. (Center to Range)	Infrastructure						1,300,000	1,300,000
Clare Ct.	Infrastructure							-
Clare Dr.	Infrastructure							-
Marvin Blvd	Infrastructure							-
Wheeler Ave (300 Block)	Infrastructure						625,000	625,000
Somerset Dr. Improvements	Infrastructure			1,000,000	1,500,000			2,500,000
PW Building	Infrastructure							-
<b>Sub-Total Bonds</b>		<b>4,448,265</b>	<b>16,465,000</b>	<b>11,000,000</b>	<b>1,500,000</b>	<b>3,006,250</b>	<b>3,675,000</b>	<b>35,646,250</b>

## **Sales Tax Project**

As proposed, the 2022-2026 CIP includes the \$17.0 million Caswell Indoor Recreation Facility construction. As currently proposed, \$6.5 million has been allocated from the 2021A Sales Tax Bonds, with another bonding request from the State for \$8.5 million and the balance from a future abatement bond.

## **Parks Plan**

The 2022 budget includes \$600,000 in parks funding in 2022 toward a splash pad. The city will receive a \$150,000 donation toward the splash pad and \$150,000 will be coming from ARPA funds, with \$50,000 coming from the Parks Plan annual funding. For years 2023-2026, \$300,000 in Parks funding has been allocated annually. Staff has identified the following projects in Exhibit B as the 2022-2026 Parks Plan. Minor revisions may be needed to stay within the budgeted amounts.

### **Streets Plan**

The 2022 budget includes \$500,000 in street funding. This includes reducing the spending of \$550,000 in the General Fund in 2021 to \$500,000 in 2022 to go back to historic levels. Exhibit C identifies the street maintenance projects for 2022-2026. Minor revisions may be needed to stay within the budgeted amounts.

### **Water Fund Plan**

The 2022 budget includes \$480,000 in water capital funding. Exhibit D identifies the water fund capital projects for 2022-2026.

### **Sewer Fund Plan**

The 2022 budget includes \$285,000 in sewer capital funding. Exhibit E identifies the sewer fund capital projects for 2022-2026.



Exhibit A

Five-Year Capital Improvement Schedule  
For Years 2022-2026

Project or Activity	Strategic Program Area	2021 ADOPTED	2022 FORECAST	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	Estimated 5 year costs	IDENTIFIED BUT NOT SCHEDULED	TOTAL CIP	Funding Source
Website	Admin/Leg.		40,000					40,000		40,000	Cash / Capital Facilities & Equipment Replacement
Loader	Infrastructure	175,000						-		-	Cash / Capital Facilities & Equipment Replacement
Sweeper	Infrastructure			215,000				215,000		215,000	Cash / Capital Facilities & Equipment Replacement
Excavator	Infrastructure							-		-	Cash / Capital Facilities & Equipment Replacement
General Equipment - Trucks, Skid loaders, Mowers, etc.	Infrastructure	100,000	100,000	100,000	100,000	100,000	100,000	500,000		500,000	Cash / Capital Facilities & Equipment Replacement
Police Cruiser	Public Safety		75,000	75,000	75,000	75,000	75,000	375,000		375,000	Cash / Capital Facilities & Equipment Replacement
Police Radios	Public Safety	19,094	20,000	20,000	20,000	20,000	20,000	100,000		100,000	Cash / Capital Facilities & Equipment Replacement
Police Evidence Room Heat	Public Safety				3,000			3,000		3,000	Cash / Capital Facilities & Equipment Replacement
Detective Squad	Public Safety							-		-	Cash / Capital Facilities & Equipment Replacement
Sirens - Upgrade (from 2012), Plant #2, Expansion, City Shop	Public Safety	27,000	27,000					27,000		27,000	Cash / Capital Facilities & Equipment Replacement
Dump Truck	Infrastructure					140,000		140,000		140,000	Cash / Capital Facilities & Equipment Replacement
Tandem Dump Truck with Plow, Wing and Sander (3)	Infrastructure		270,000					270,000		270,000	Cash / Capital Facilities & Equipment Replacement
Roller (2)	Infrastructure							-	30,000	30,000	Cash / Capital Facilities & Equipment Replacement
Fire Engine	Public Safety				110,000			110,000		110,000	Cash / Capital Facilities & Equipment Replacement
Replace roof on Station #2	Public Safety							-		-	Cash / Capital Facilities & Equipment Replacement
Replace HVAC units at Station #2	Public Safety							-		-	Cash / Capital Facilities & Equipment Replacement
Breathing Air Compressor & Cascade Bottles	Public Safety	40,000	40,000					40,000		40,000	Cash / Capital Facilities & Equipment Replacement
Overhaul Air Pack/Work Room	Public Safety							-		-	Cash / Capital Facilities & Equipment Replacement
Exhaust Capture System	Public Safety	7,500	7,500					7,500		7,500	Cash / Capital Facilities & Equipment Replacement
Overhaul Community Room Kitchen	Public Safety						50,000	50,000		50,000	Cash / Capital Facilities & Equipment Replacement
Replace overhead doors at Station #2 (5 Doors: 4 in front and one in back)	Public Safety					30,000		30,000		30,000	Cash / Capital Facilities & Equipment Replacement
Fire Pumper	Public Safety							-	550,000	550,000	Cash / Capital Facilities & Equipment Replacement
Mower Replacement	Recreation	90,000	70,000	100,000				170,000	60,000	230,000	Cash / Capital Facilities & Equipment Replacement
Parks Trailer/Bandshell	Recreation		150,000					150,000		150,000	Cash / Capital Facilities & Equipment Replacement
Bluff Park Overlook	Recreation							-		-	Cash / Capital Facilities & Equipment Replacement
Library Outdoor Music	Recreation							-		-	Cash / Capital Facilities & Equipment Replacement
Library Furniture	Recreation		6,000					6,000		6,000	Cash / Capital Facilities & Equipment Replacement
Library Bookdrop Off Station	Recreation							-		-	Cash / Capital Facilities & Equipment Replacement
Benson Park North Parking Lot	Recreation							-		-	Cash / Capital Facilities & Equipment Replacement
Benson Park Lady Bug Trail Bridge	Recreation							-	100,000	100,000	Cash / Capital Facilities & Equipment Replacement
Bluff Park Tree Planting	Recreation							-	25,000	25,000	Cash / Capital Facilities & Equipment Replacement
Benson Park Interpretation & Plant/Prairie	Recreation							-	400,000	400,000	Cash / Capital Facilities & Equipment Replacement
Benson Park Informal Amphitheater	Recreation							-	100,000	100,000	Cash / Capital Facilities & Equipment Replacement
Benson Park Natural Play Area	Recreation							-	600,000	600,000	Cash / Capital Facilities & Equipment Replacement
Benson Park Linear Pond Bridge	Recreation							-	100,000	100,000	Cash / Capital Facilities & Equipment Replacement
Facility Improvements - Library	Infrastructure							-		-	Cash / Capital Facilities & Equipment Replacement
Facility Improvements - City Hall	Infrastructure							-		-	Cash / Capital Facilities & Equipment Replacement
Sub-Total Cash / Capital Facilities & Equipment Replacement		458,594	805,500	510,000	308,000	365,000	245,000	2,233,500	1,965,000	4,198,500	

Exhibit A

Five-Year Capital Improvement Schedule  
For Years 2022-2026

Project or Activity	Strategic Program Area	2021 ADOPTED	2022 FORECAST	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	Estimated 5 year costs	IDENTIFIED BUT NOT SCHEDULED	TOTAL CIP	Funding Source
Pavement Management Plan	Infrastructure	550,000	500,000	500,000	500,000	500,000	500,000	2,500,000		2,500,000	Cash / General Fund / MSA Dollars
Park Improvements	Recreation	200,000	600,000	300,000	300,000	300,000	300,000	1,800,000		1,800,000	Cash / General Fund / Donations
Sub-Total Cash / General Fund		750,000	1,100,000	800,000	800,000	800,000	800,000	4,300,000	-	4,300,000	
Pull & Repair Well Pumps	Infrastructure	100,000	65,000	65,000	65,000	100,000	100,000	395,000		395,000	Cash / Water Fund
Micrometer, Valve Inserts, Reservoir Repair	Infrastructure	13,200						-		-	Cash / Water Fund
Reroof Water Plant	Infrastructure	25,000	-		125,000			125,000		125,000	Cash / Water Fund
Water Tower Painting	Infrastructure					150,000		150,000		150,000	Cash / Water Fund
Rehab Filters	Infrastructure		350,000	350,000				700,000		700,000	Cash / Water Fund
Vehicles	Infrastructure	35,000	35,000	35,000	35,000	35,000	35,000	175,000		175,000	Cash / Water Fund
Capital Contributions	Infrastructure	20,000	30,000	20,000	20,000	20,000	20,000	110,000		110,000	Cash / Water Fund
Sub-Total Cash / Water Fund		193,200	480,000	470,000	245,000	305,000	155,000	1,655,000	-	1,655,000	
250 KW Portable Generator	Infrastructure							-		-	Cash / Sewer Fund
Carol Ct. Forcemain	Infrastructure							-		-	Cash / Sewer Fund
Vehicles	Infrastructure	35,000	35,000	35,000	35,000	35,000	35,000	175,000		175,000	Cash / Sewer Fund
Capital Contributions	Infrastructure	255,500	250,000	255,000	260,000	250,000	260,000	1,275,000		1,275,000	Cash / Sewer Fund
Lift Station on Howard/Timm	Infrastructure							-	TBD	TBD	TBD
Sub-Total Cash / Sewer Fund		290,500	285,000	290,000	295,000	285,000	295,000	1,450,000	-	1,450,000	

**Exhibit A**

Five-Year Capital Improvement Schedule For Years 2022-2026											
Project or Activity	Strategic Program Area	2021 ADOPTED	2022 FORECAST	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	Estimated 5 year costs	IDENTIFIED BUT NOT SCHEDULED	TOTAL CIP	Funding Source
Project or Activity	Strategic Program Area	2021 ADOPTED	2022 FORECAST	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	Estimated 5 year costs	IDENTIFIED BUT NOT SCHEDULED	TOTAL CIP	Funding Source
Belgrade Ave. Improvements (lights, charging station, ped crossing)	Infrastructure	425,000						-		-	G.O. Improvement Bonds / Property Tax & Assessments
Cliff Ct.	Infrastructure	1,000,000						-		-	G.O. Improvement Bonds / Property Tax & Assessments
Harrison Ave. (Cross to Range)	Infrastructure	750,000						-		-	G.O. Improvement Bonds / Property Tax & Assessments
Caswell Park Phase #1 - Artificial Turf	Recreation	1,673,749						-		-	G.O. Sales Tax Bonds
Caswell Park Phase #1 - Fieldhouse Design	Recreation	599,516						-		-	G.O. Sales Tax Bonds
Caswell Park Phase #1 - Softfall deferred maint.	Recreation		2,600,000					2,600,000		2,600,000	State Appropriation 2.0 million / Sales tax bonds 0.6 mil.
McKinley Ave. (300,400,500 Block)	Infrastructure		1,675,000					1,675,000		1,675,000	Fed Funds 0.2 mil / City Funds 1.5 mil
Lor Ray Dr. (Monarch Meadow to Summerset)	Infrastructure		3,690,000					3,690,000		3,690,000	State Grant and Fed Funds 1.9 mil / City Funds 1.8 mil
Caswell Park Phase #2 Fieldhouse Construction	Recreation		8,500,000	8,500,000				17,000,000		17,000,000	State Appropriation 8.5 / Sales Tax Bonds \$6.5 / City Ab
Garfield Ave. (Center to Range)	Infrastructure					1,300,000		1,300,000		1,300,000	G.O. Improvement Bonds / Property Tax & Assessments
Howard Dr./Lor Ray Dr. Roundabout - City Portion	Infrastructure			1,500,000				1,500,000		1,500,000	G.O. Improvement Bonds / Property Tax & Assessments
Cross St. (Monroe to Webster)	Infrastructure					1,706,250		1,706,250		1,706,250	G.O. Improvement Bonds / Property Tax & Assessments
Sherman St. (South to Garfield)	Infrastructure						1,750,000	1,750,000		1,750,000	G.O. Capital Project Bonds
Ravine Improvements	Infrastructure							-	1,150,000	1,150,000	G.O. Improvement Bonds / Property Tax & Assessments
Quincy St. (McKinley to Webster)	Infrastructure							-	550,000	550,000	G.O. Improvement Bonds / Property Tax & Assessments
Page Ave. (Center to Range)	Infrastructure						1,300,000	1,300,000		1,300,000	G.O. Improvement Bonds / Property Tax & Assessments
Clare Ct.	Infrastructure							-	1,500,000	1,500,000	G.O. Improvement Bonds / Property Tax & Assessments
Clare Dr.	Infrastructure							-	1,200,000	1,200,000	G.O. Improvement Bonds / Property Tax & Assessments
Marvin Blvd	Infrastructure							-	1,750,000	1,750,000	G.O. Improvement Bonds / Property Tax & Assessments
Wheeler Ave (300 Block)	Infrastructure						625,000	625,000		625,000	G.O. Improvement Bonds / Property Tax & Assessments
Somerset Dr. Improvements	Infrastructure			1,000,000	1,500,000			2,500,000		2,500,000	G.O. Improvement Bonds / Property Tax & Assessments
PW Building	Infrastructure							-	TBD	TBD	G.O. Improvement Bonds / Property Tax & Assessments
Sub-Total Bonds		4,448,265	16,465,000	11,000,000	1,500,000	3,006,250	3,675,000	35,646,250	6,150,000	41,796,250	
Total 2022-2026 CIP		6,140,559	19,135,500	13,070,000	3,148,000	4,761,250	5,170,000	45,284,750	8,115,000	53,399,750	

**Exhibit A**

**Five-Year Capital Improvement Schedule  
For Years 2022-2026**

Project or Activity	Strategic Program Area	2021 ADOPTED	2022 FORECAST	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	Estimated 5 year costs	IDENTIFIED BUT NOT SCHEDULED	TOTAL CIP	Funding Source
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Strategic Program Area	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	Estimated 5 year costs	Future Years	TOTAL CIP	Strategic Program Area
Public Safety	93,594	169,500	95,000	208,000	125,000	145,000	742,500	550,000	1,292,500	Public Safety
Recreation	2,563,265	11,926,000	8,900,000	300,000	300,000	300,000	21,726,000	1,385,000	23,111,000	Recreation
Infrastructure	3,483,700	7,000,000	4,075,000	2,640,000	4,336,250	4,725,000	22,776,250	6,180,000	28,956,250	Infrastructure
Comm. Dev.	-	-	-	-	-	-	-	-	-	Comm. Dev.
Admin/Leg.	-	40,000	-	-	-	-	40,000	-	40,000	Admin/Leg.
North Kato Ideas	-	-	-	-	-	-	-	-	-	North Kato Ideas
	6,140,559	19,135,500	13,070,000	3,148,000	4,761,250	5,170,000	45,284,750	8,115,000	53,399,750	

Funding Source	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	Estimated 5 year costs	Future Years	TOTAL CIP	Funding Source
Cash / Donation	-	-	-	-	-	-	-	-	-	Cash / Donation
Cash / State of MN / G.O. Sales Tax Bonds	-	-	-	-	-	-	-	-	-	Cash / State of MN / G.O. Sales Tax Bonds
Cash / General Fund	-	-	-	-	-	-	-	-	-	Cash / General Fund
Cash / General Fund / Donations	200,000	600,000	300,000	300,000	300,000	300,000	1,800,000	-	1,800,000	Cash / General Fund / Donations
Cash / General Fund / MSA Dollars	550,000	500,000	500,000	500,000	500,000	500,000	2,500,000	-	2,500,000	Cash / General Fund / MSA Dollars
Cash / Capital Facilities & Equipment Replacement	458,594	805,500	510,000	308,000	365,000	245,000	2,233,500	1,965,000	4,198,500	Cash / Capital Facilities & Equipment Replacement
Community Development Block Grant	-	-	-	-	-	-	-	-	-	Community Development Block Grant
Cash / Water Fund	193,200	480,000	470,000	245,000	305,000	155,000	1,655,000	-	1,655,000	Cash / Water Fund
Cash / Sewer Fund	290,500	285,000	290,000	295,000	285,000	295,000	1,450,000	-	1,450,000	Cash / Sewer Fund
G.O. Bonds	-	-	-	-	-	-	-	-	-	G.O. Bonds
G.O. Abatement Bonds	-	-	-	-	-	-	-	-	-	G.O. Abatement Bonds
G.O. Capital Project Bonds	-	-	-	-	-	1,750,000	1,750,000	-	1,750,000	G.O. Capital Project Bonds
G.O. Improvement Bonds / Property Tax & Special Assessments	2,175,000	-	2,500,000	1,500,000	3,006,250	1,925,000	8,931,250	6,150,000	15,081,250	G.O. Improvement Bonds / Property Tax & Assessments
G.O. Improvement Bonds and Municipal State Aid Advance	-	-	-	-	-	-	-	-	-	G.O. Improvement Bonds and Municipal State Aid
Utility Funds/Assessments	-	-	-	-	-	-	-	-	-	Utility Funds/Assessments
Remaining Bond Proceeds	-	-	-	-	-	-	-	-	-	Remaining Bond Proceeds
G.O. Sales Tax Bonds	2,273,265	-	-	-	-	-	-	-	-	G.O. Sales Tax Bonds
G.O. Utility Bonds	-	-	-	-	-	-	-	-	-	G.O. Utility Bonds
G.O. TIF Bonds	-	-	-	-	-	-	-	-	-	G.O. TIF Bonds
State Appropriation 2.0 million / Sales tax bonds 0.6 mil.	-	2,600,000	-	-	-	-	2,600,000	-	2,600,000	State Appropriation 2.0 million / Sales tax bonds 0.6 mil.
Fed Funds 0.2 mil / City Funds 1.5 mil	-	1,675,000	-	-	-	-	1,675,000	-	1,675,000	Fed Funds 0.2 mil / City Funds 1.5 mil
State Grant and Fed Funds 1.9 mil / City Funds 1.8 mil	-	3,690,000	-	-	-	-	3,690,000	-	3,690,000	State Grant and Fed Funds 1.9 mil / City Funds 1.8 mil
State Appropriation 8.5 / Sales Tax Bonds \$6.5 / City Abatement Bonds \$2.0	-	8,500,000	8,500,000	-	-	-	17,000,000	-	17,000,000	State Appropriation 8.5 / Sales Tax Bonds \$6.5 / City Abatement Bonds \$2.0
TBD	-	-	-	-	-	-	-	-	-	TBD
	6,140,559	19,135,500	13,070,000	3,148,000	4,761,250	5,170,000	45,284,750	8,115,000	53,399,750	



Exhibit B

PARK CAPITAL IMPROVEMENT PLAN AND PARK MAINTENANCE UPDATES						
Item	Category	2022	2023	2024	2025	2026
Update Playground Structures	Capital Improvement	\$ 50,000.00				
Splash Pad at Fallenstein (\$50,000 GF - Balance donation & ARPA)	Capital Improvement	\$ 350,000.00				
Benson Park: Lady Bug Lake Improvements	Capital Improvement	\$ 150,000.00				
Pave Old Belgrade Hill Trail	Capital Improvement		\$ 45,000.00			
Pleasantview Park Shelter	Capital Improvement		\$ 125,000.00			
Update Playground Equipment	Capital Improvement		\$ 50,000.00			
Wheeler Park Bandshell	Capital Improvement			\$ 125,000.00		
Update Playground Equipment	Capital Improvement			\$ 50,000.00		
North Ridge Park Shelter	Capital Improvement			\$ 125,000.00		
Natural Playscape at Benson Park	Capital Improvement				\$ 250,000.00	
Update Playground Structure	Capital Improvement					\$ 50,000.00
Benson Park Capital Improvement Project	Capital Improvement					\$ 150,000.00
Mobile Pump Track	Capital Improvement					
Playground Structures	Capital Improvement					
Shelter at Wheeler Horseshoe Pit	Capital Improvement					
Park Playground Structures	Capital Improvement					
Park Sign Replacements	Maintenance	\$ 25,000.00				
Crack Seal and Resurface Wheeler Park Tennis Court	Maintenance	\$ 13,000.00				
Resurface King Arthur Tennis Court	Maintenance	\$ 15,000.00				
Spring Lake Park Bridge Replacements	Maintenance		\$ 30,000.00			\$ 30,000.00
Park Structure Updates	Maintenance		\$ 20,000.00		\$ 20,000.00	
Update Spring Lake Park Baseball Field 4	Maintenance		\$ 2,500.00			
Resurface Langness, Walter S Farm and Forest Heights Basketball Courts	Maintenance		\$ 15,000.00			
Wallyn Park Retaining Wall Replacement	Maintenance		\$ 20,000.00			
Levee Trail Seal Coating	Maintenance				\$ 15,000.00	
Crackseal and Resurface Forrest Heights Tennis Courts	Maintenance				\$ 17,000.00	
Mill and Overlay Northridge Park Basketball Court	Maintenance					\$ 15,000.00
Seal Coat Spring Lake Park Trails	Maintenance					\$ 25,000.00
Replace Centennial Park Concrete	Maintenance					\$ 20,000.00
Crack Seal and Resurface Tower Park Tennis Court	Maintenance					\$ 17,000.00
Crack Seal and Resurface Wheeler Park Tennis Court	Maintenance					
Park Structure Updates	Maintenance					
Seal Coat Bluff Park Trails	Maintenance					
Crack Seal and Resurface King Arthur Tennis Court	Maintenance					
Unidentified Projects	Maintenance					
	<b>Total Capital Improvement</b>	\$ 550,000.00	\$ 220,000.00	\$ 300,000.00	\$ 250,000.00	\$ 200,000.00
	<b>Total Maintenance</b>	\$ 53,000.00	\$ 87,500.00	\$ -	\$ 52,000.00	\$ 107,000.00
	<b>Total</b>	\$ 603,000.00	\$ 307,500.00	\$ 300,000.00	\$ 302,000.00	\$ 307,000.00

CITY FUNDED PROJECTS - STREETS CAPITAL IMPROVEMENT PLAN							
Street Name	Start/Finish	Type	2022	2023	2024	2025	2026
Peregrine Lane		Mill and Overlay					
Lor Ray	Lee Blvd to South End	Mill and Overlay					
Nottingham	Lor Ray to James	Mill and Overlay					
Commerce Lane	Lookout Dr to Commerce Dr	Mill and Overlay					
Hodgeson Rd	James to cul de sac	Mill and Overlay					
Clare Dr	Roe Crest to Clare Ct	Mill and Overlay					
Valerie Lane		Mill and Overlay					
Marvin Blvd	Entire Road	Mill and Overlay					
Cliff Dr	Marie to Clare	Mill and Overlay					
Sharon Dr	James to Collette	Mill and Overlay					
Collette	Sharon Dr to North End	Mill and Overlay					
Clare Dr	Roe Crest to Clare Ct	Mill and Overlay					
Clare Ct	Clare Dr to Clare Dr	Mill and Overlay					
Marie Ct	Marie to Cul de sac	Mill and Overlay					
Carol Ct	Cul-de-sac	Mill and Overlay					
Queen Ct	Cul-de-sac	Mill and Overlay	\$ 17,000.00				
King Ct	Cul-de-sac	Mill and Overlay	\$ 15,000.00				
Nottingham	James to End of 2020 Project	Mill and Overlay	\$ 50,000.00				
Roe Crest Dr	Including Roe Crest CT	Mill and Overlay	\$ 135,000.00				
North River Dr	City Limit to Intersection	Mill and Overlay	\$ 30,000.00				
Garfield	Lake Street to End	Mill and Overlay	\$ 35,000.00				
Sherman St	Belgrade to Monroe	Mill and Overlay	\$ 80,000.00				
Shady Oak Dr	Marie to Marie	Mill and Overlay	\$ 65,000.00				
Village Ct	Cul-de-sac	Mill and Overlay	\$ 15,000.00				
Candi CT	Candi Lane	Mill and Overlay	\$ 10,000.00				
Sherman St	Monroe to Webster	Mill and Overlay		\$ 80,000.00			
James CT	James Dr	Mill and Overlay		\$ 15,000.00			
Sharon Dr	James to James	Mill and Overlay		\$ 115,000.00			
Oak Terrace Dr	Marie to Marie	Mill and Overlay		\$ 125,000.00			
Lor Ray	Carlson to Timm Rd	Mill and Overlay		\$ 115,000.00			
Linda Lane	Myer Lane to Peggy Lane	Mill and Overlay			\$ 50,000.00		
James Dr	Lor Ray to Roe Crest	Mill and Overlay			\$ 85,000.00		
Haughton Ave	Countryside to Howard	Mill and Overlay			\$ 125,000.00		
Mary Circle	Candi to Mary Lane	Mill and Overlay			\$ 130,000.00		
Collette Dr	Sharon Dr to North End	Mill and Overlay			\$ 70,000.00		
Peggy Lane	Candi Lane to Commerce	Mill and Overlay				\$ 40,000.00	
2 Alleys		Mill and Overlay	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Unidentified Projects		Mill and Overlay				\$ 370,000.00	\$ 370,000.00
Bolton and Menk Bid Package			\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
Mill and Overlay Total:			\$ 497,000.00	\$ 495,000.00	\$ 505,000.00	\$ 455,000.00	\$ 415,000.00

Exhibit D

WATER CAPITAL IMPROVEMENT AND MAINTENANCE PLAN						
Item	Category	2022	2023	2024	2025	2026
Reroof Plant 2	Capital Improvement			\$ 125,000.00		
SCADA Upgrades	Capital Improvement	\$ 10,000.00				
Water Tower Re-Painting (Tower)	Capital Improvement				\$ 150,000.00	
Vehicles	Capital Improvement	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
Rehab Filter 1 at Plant 2	Maintenance	\$ 350,000.00				
Rehab Filter 2 at Plant 2	Maintenance		\$ 350,000.00			
Pull and Repair Well 6	Maintenance					
Pull and Repair Well 9	Maintenance	\$ 65,000.00				
Pull and Repair Well 7	Maintenance		\$ 65,000.00			
Pull and Repair Well 8	Maintenance			\$ 65,000.00		
Pull and Repair Well 5	Maintenance				\$ 100,000.00	
Pull and Repair Well	Maintenance					\$ 100,000.00
Pull And Service High Service Pump at Water Plant 1 (Pump 1)	Maintenance					
Pull And Service High Service Pump at Water Plant 2 (Pump 1)	Maintenance	\$ 15,000.00				
Pull And Service High Service Pump at Water Plant 1 (Pump 2)	Maintenance		\$ 15,000.00			
Pull And Service High Service Pump at Water Plant 2 (Pump 2)	Maintenance			\$ 15,000.00		
Pull And Service High Service Pump at Water Plant 1 (Pump 3)	Maintenance				\$ 15,000.00	\$ 15,000.00
Pull And Service High Service Pump at Water Plant 2 (Pump 3)	Maintenance					
Wellhead Protection Measures	Maintenance	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
	<b>Total Capital Improvement</b>	\$ 45,000.00	\$ 35,000.00	\$ 160,000.00	\$ 185,000.00	\$ 35,000.00
	<b>Total Maintenance</b>	\$ 435,000.00	\$ 435,000.00	\$ 85,000.00	\$ 120,000.00	\$ 120,000.00
	<b>Total</b>	\$ 480,000.00	\$ 470,000.00	\$ 245,000.00	\$ 305,000.00	\$ 155,000.00

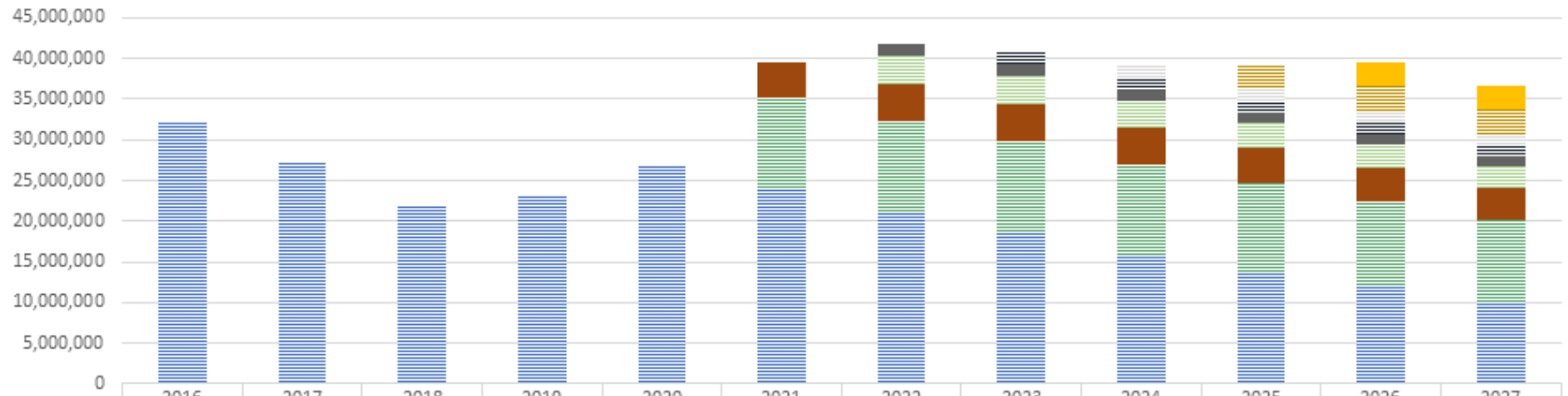
SEWER CAPITAL IMPROVEMENT AND MAINTENCE PLAN						
Item	Category	2022	2023	2024	2025	2026
Marvin Lift Station Pump and Control Improvements	Capital Improvement					
Carol Court Gravity Overflow Replacement	Capital Improvement	\$ 50,000				
Marvin Lift Station Forcemain Replacement	Capital Improvement	\$ 110,000				
Northridge Forcemain Replacement	Capital Improvement		\$ 120,000			
Marie Lane Forcemain Replacement	Capital Improvement			\$ 150,000		
Howard Dr Forcemain Replacement	Capital Improvement				\$ 88,000	
Vehicles	Capital Improvement	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Unidentified	Capital Improvement				\$ 17,000	\$ 160,000
VFD at Main Lift Station 2, Pump 6	Maintenance	\$ 5,000				
Replace Howard Lift Station Pump 1 and 2	Maintenance		\$ 40,000			
Replace Oak Terrace Pump 1	Maintenance			\$ 20,000	\$ 25,000	
Replace Oak Terrace Controls	Maintenance				\$ 20,000	
Manhole Lining Project	Maintenance	\$ 35,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Sewer Main Lining Projects	Maintenance	\$ 50,000	\$ 70,000	\$ 65,000	\$ 75,000	\$ 75,000
	<b>Total Capital Improvement</b>	\$ 195,000	\$ 155,000	\$ 185,000	\$ 140,000	\$ 195,000
	<b>Total Maintenance</b>	\$ 90,000	\$ 135,000	\$ 110,000	\$ 145,000	\$ 100,000
	<b>Total</b>	\$ 285,000	\$ 290,000	\$ 295,000	\$ 285,000	\$ 295,000



CONSTRUCTION FUND

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 PROPOSED	+/- 2021/2022	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	COMMENTS
REVENUES										
INTERGOVERNMENTAL	2,225,615	524,878	-	-	-	-	-	-	-	
INVESTMENT EARNINGS	4,957	-	-	-	-	-	-	-	-	
MISCELLANEOUS REVENUE	22,500	-	8,000,000	-	(8,000,000)	-	-	-	-	Sales tax bond proceeds
TRANSFERS IN	575,505	2,288,827	-	-	-	-	-	-	-	
BOND PROCEEDS	1,813,871	3,515,005	1,500,000	5,000,000	3,500,000	3,000,000	3,000,000	3,000,000	3,000,000	Project TBD
TOTAL REVENUES	\$4,642,448	\$6,328,709	\$9,500,000	\$5,000,000	(\$4,500,000)	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	
EXPENDITURES										
WEST CALRSON DRIVE	1,689	-	-	-	-	-	-	-	-	
SWIM FACILITY PROJECT	2,881,678	13,969	-	-	-	-	-	-	-	
JEFFERSON AVE. PROJECT	29,867	12,116	-	-	-	-	-	-	-	
TYLER AVE & COMMERCE DR.	4,090,645	394,453	-	-	-	-	-	-	-	
INDOOR REC				-	-	-	-	-	-	
MONROE, COUNTRYSIDE, DAKOTA MEADOWS SRTS	80,687	3,351,056	-	-	-	-	-	-	-	Harrison, Monroe, SRTS, Ravine
2021 PROJECT-CLIFF & HARRISON, CASWELL NORTH & CASWELL	-	94,509	1,500,000	-	(1,500,000)	-	-	-	-	
BELGRADE REDEVELOPMENT PUBLIC IMPROVEMENTS (TIF)	-	-	639,400	-	(639,400)	-	-	-	-	
CASWELL PARK PROJECT	-	-		2,750,000	2,750,000	-	-	-	-	Caswell Indoor
2022 PROJECT- LOR RAY & MCKINEY	-	-	-	3,500,000	3,500,000	-	-	-	-	
2023 PROJECT- LOR RAY HOWARD ROUNDABOUT	7,111	1,680	-	-	-	-	-	-	-	
2025-SOMERSET	-	-	-	-	-	-	-	-	-	-
TRANSFERS OUT	418,067	2,860,888	-		-					
FUTURE CONSTRUCTION PROJECTS	-	-	-	-	-	3,000,000	3,000,000	3,000,000	3,000,000	
TOTAL EXPENDITURES	\$7,509,744	\$6,728,671	\$2,139,400	\$6,250,000	\$4,110,600	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	
REVENUES OVER (UNDER) EXPENDITURES	(2,867,296)	(399,962)	7,360,600	(1,250,000)	(8,610,600)	-	-	-	-	
CASH, BEGINNING	2,312,872	823,807	1,137,666	498,266		7,048,266	7,048,266	7,048,266	7,048,266	
CASH, ENDING	823,807	1,137,666	498,266	7,048,266		7,048,266	7,048,266	7,048,266	7,048,266	

Existing Debt & Future Debt



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2026A - \$3.0MM											3,000,000	3,000,000
2025A - \$3.0MM							-	-	-	3,000,000	3,000,000	3,000,000
2024A - \$1.5MM							-	-	1,500,000	1,500,000	1,500,000	1,415,000
2023A - \$1.5MM							-	1,500,000	1,500,000	1,500,000	1,415,000	1,330,000
2022B - \$1.5MM - Abatement							1,500,000	1,500,000	1,415,000	1,330,000	1,240,000	1,150,000
2022A - \$3.5MM							3,500,000	3,500,000	3,300,000	3,095,000	2,885,000	2,675,000
2021B - \$4.5MM - HOTEL						4,500,000	4,500,000	4,500,000	4,500,000	4,305,000	4,110,000	3,910,000
2021A - \$11.335MM						11,335,000	11,335,000	11,335,000	11,095,000	10,775,000	10,440,000	10,040,000
Original Existing	32,213,109	27,082,802	21,812,322	23,131,300	26,723,300	23,785,300	21,031,200	18,485,900	15,874,600	13,882,100	12,008,600	10,144,900

<b>TOTAL</b>	\$32,213,109	\$27,082,802	\$21,812,322	\$23,131,300	\$26,723,300	\$39,620,300	\$41,866,200	\$40,820,900	\$39,184,600	\$39,387,100	\$39,598,600	\$36,664,900
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