



BUDGET WORKSHOP

SEPTEMBER 13, 2021

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

BACKGROUND

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

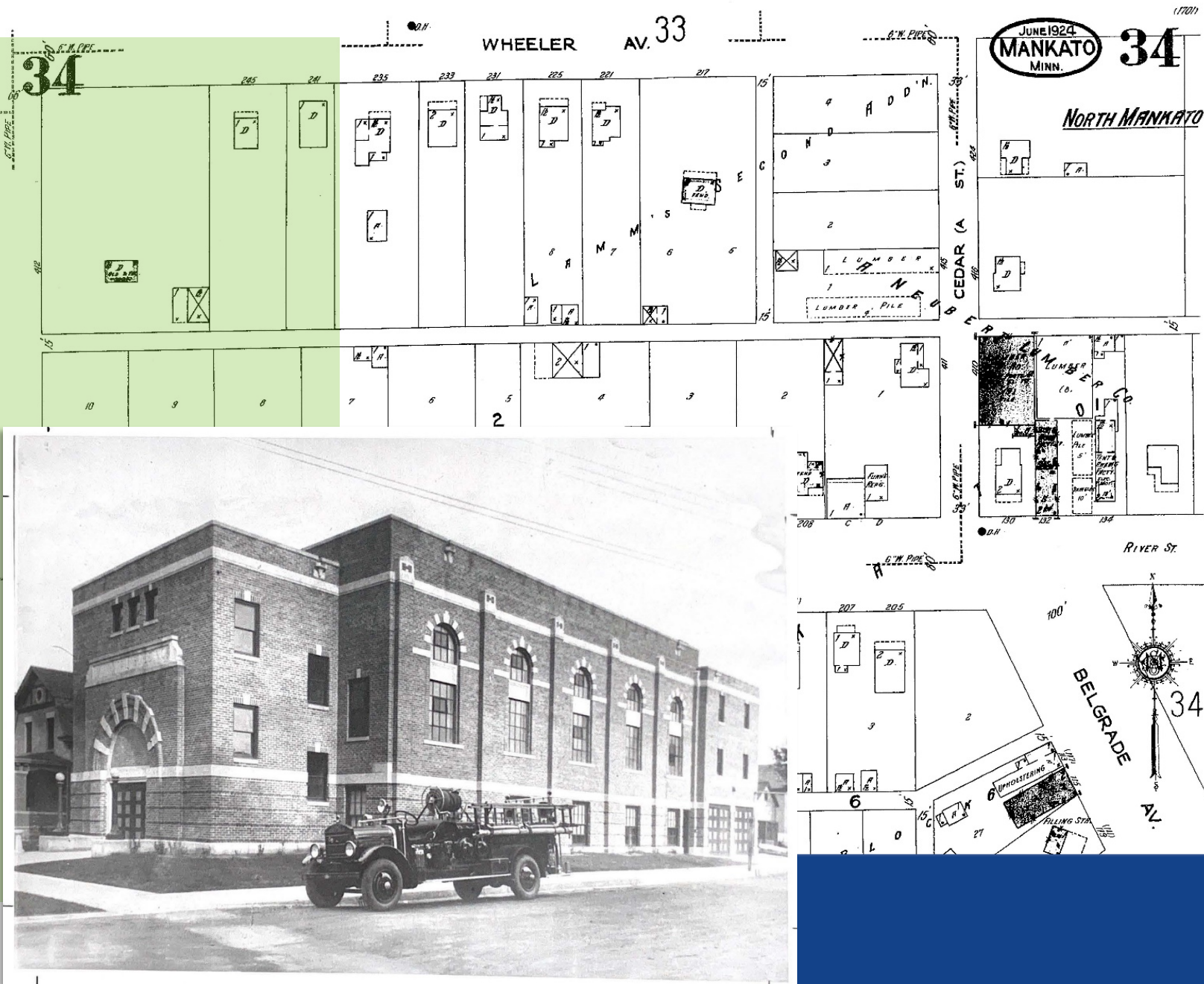
CITY OF NORTH MANKATO																					
TAXABLE MARKET VALUE, TAX CAPACITY, PROPERTY TAX LEVY, AND TAX RATE																					
Tax Payable Year	Est. Market Value	Taxable Market Value	Change in TMV	% Change in TMV	Tax Increment Capacity	Total Tax Capacity	Change in Tax Capacity	General Fund Levy	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)

BUDGET CALENDAR

May	Finance Director distributes SWOT analyses to Department Heads to complete
June	City Administrator sets expectations for budget requests. The finance Director distributes budget calendars, budget worksheets, and capital improvement worksheets to all Department Heads.
July 15th	Department Heads submit budget and capital improvement requests.
July 6-20	CAFR presented to Council. Finance Director assembles preliminary City budget.
End of July	Finance Director presents preliminary City budget to City Administrator
September 13th (12:00 p.m.)	Council Budget Workshop #1 - Tax history & distribution background, Relevant Strategic plans, Proposed Tax Levy guidance
September 13th (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 Budget Workshop #3 - At the regular business meeting, the City Council adopts the proposed property tax levy and announces the time and place of a future city council meeting at which the budget and levy will be discussed, and public input allowed, prior to final budget and levy determination.
September 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 the proposed budget by resolution and certify to the county auditor the proposed property tax levy for taxes payable in the following year. (Will already be completed if Council adopts on Sept. 21st)
October 11th, (12:00 p.m.)	Council Budget Workshop #5 - Present economic development & Recreation Funds (TIF, Joint Economic Development, Caswell Sports, Caswell North, Spring Lake Park Swim Facility, Library Endowment)
October 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 the 2021 Budget and 2021-2025 Capital Improvement Plan (1st hearing).
December 20th	City Council holds Public Hearing (continuation hearing, if necessary).
December 20 th	Council Action #8 - At a regular business meeting, the City Council adopts the 2021 Budget and Tax Levy and 2021-2025 Capital Improvement Plan.

CITY STRUCTURE



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

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

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

BUDGET PROCESS

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

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



Citywide Strategic Planning Process

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

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

Department Business Planning

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

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

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

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

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

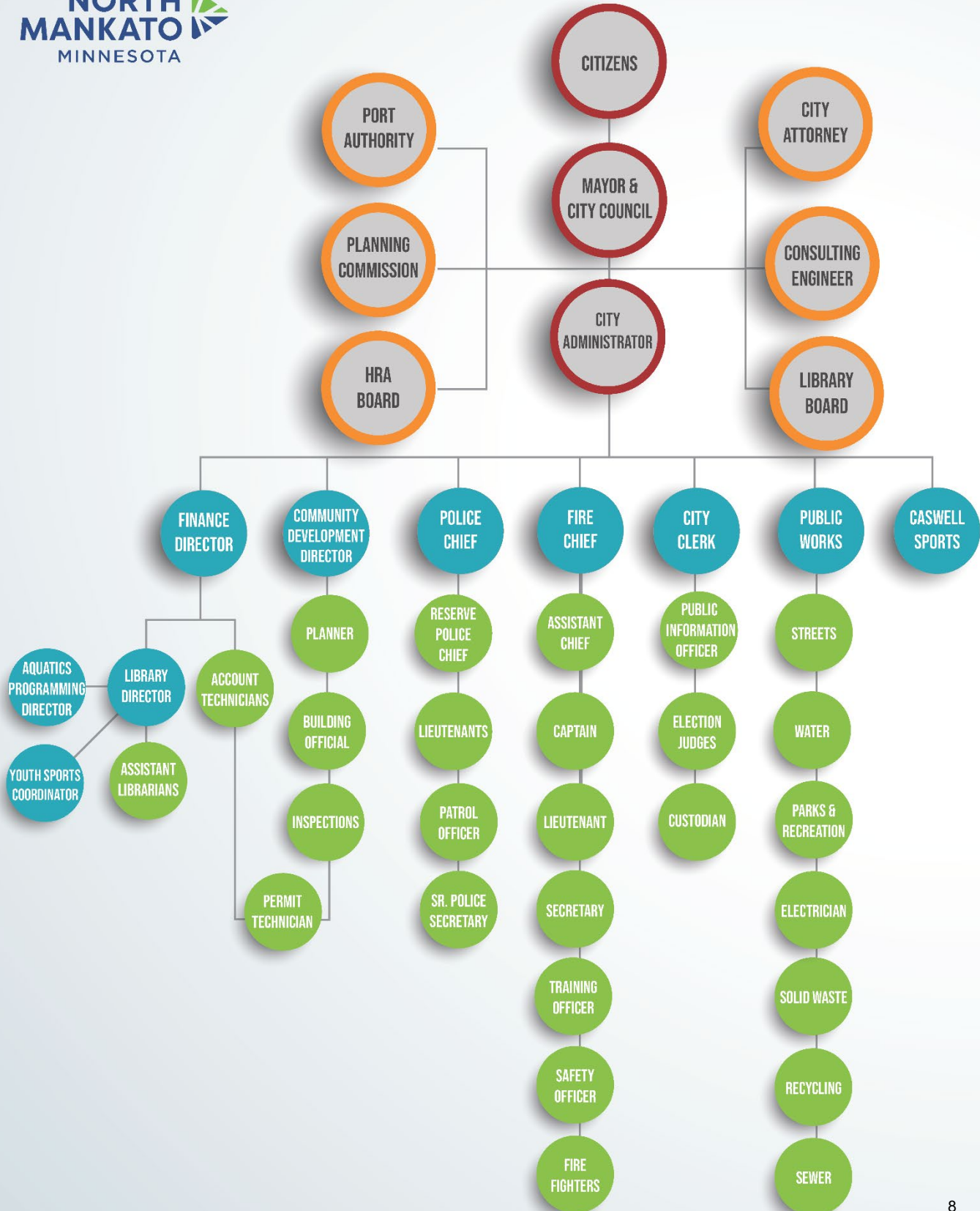
Annual Budget Process

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

Performance Measurement

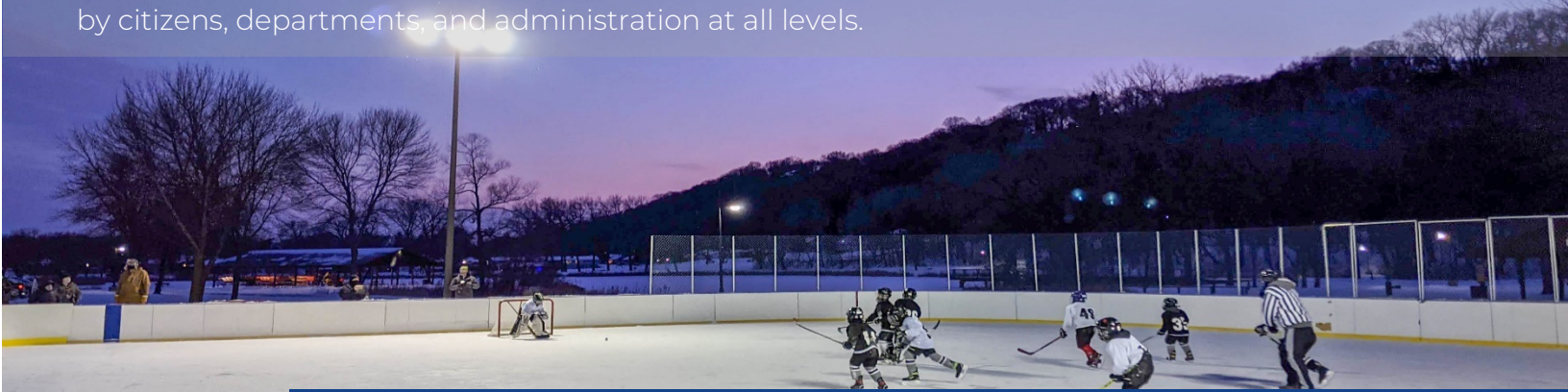
Performance Measurement is how we know when we have done the right things to achieve our goals and how we know when we have done those things right. A successful performance measurement system can lead to the continuous improvement of program performance, improved customer service, strengthened accountability,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

CITY OF NORTH MANKATO ORGANIZATION CHART



CITY STAFFING HISTORY

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



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
General Government Total	4.50	4.75	5.25	5.25
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	
Police Total	14.00	16.50	16.50	16.50
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
Library Total	6.00	5.50	5.50	5.50
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
Community Development Total	3.00	4.50	4.50	4.50
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
Street Total	8.83	7.83	7.83	7.83
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
Park Total	5.80	4.80	4.80	4.80
Shop	2019	2020	2021	2022 Proposed
Mechanic	2	2	2	2
Shop Total	2.00	2.00	2.00	2.00
GENERAL FUND TOTAL	44.13	45.88	46.38	46.38

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
Water Utility Total	6.58	5.83	5.58	5.58
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
Wastewater Utility Total	4.59	3.59	3.34	3.34
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
Recycling Utility Total	1.50	1.50	1.50	1.50
Solid Waste Utility	2019	2020	2021	2022 Proposed
Account Clerk	1	1	1	1
Solid Waste Utility Total	1.00	1.00	1.00	1.00
Storm Water Utility	2019	2020	2021	2022 Proposed
Storm Water Maintenance II	1.2	1.2	1.2	1.2
Storm Water Utility Total	1.20	1.20	1.20	1.20
Youth Football	2019	2020	2021	2022 Proposed
Youth Sports Coordinator	-	-	1	1
Youth Football Total	-	-	1	1
Swim Facility	2019	2020	2021	2022 Proposed
Aquatics Programming/ Rec Director	-	0.5	0.5	1
Swim Facility Total	-	0.5	0.5	1
TOTAL STAFFING LEVELS	59.00	59.50	60.50	61.00

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	
TOTAL REVENUES	\$9,649,013	\$9,914,937	\$9,558,297	\$9,421,580	(\$136,717)	\$9,577,580	\$9,747,344	\$9,900,759	\$10,079,020	
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	
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	
CAPITAL OUTLAY	832,426	619,678	758,250	813,250	55,000	813,250	813,250	813,250	813,250	
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
TOTAL EXPENDITURES	\$10,022,463	\$9,050,669	\$9,459,520	\$9,413,912	(\$45,608)	\$9,622,082	\$9,818,185	\$9,914,427	\$10,069,911	
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
CASH, BEGINNING	3,348,957	3,387,757	3,762,341	4,039,003		4,073,171	4,060,169	4,120,328	4,237,660	
CASH, ENDING	3,387,757	3,762,341	4,039,003	4,073,171		4,060,169	4,120,328	4,237,660	4,377,769	
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%	
REVENUES (Total)	\$9,558,297	\$9,421,580	(\$136,717)	-1%	

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%	Health insurance and temp employees
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%	
Maintenance & Equipment	299,940	306,791	6,851	2%	Adjusted sreet maintenance to pre-covid levels
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%	Redtore parks plan spending to pre-covid levels
Library	612,682	628,885	16,203	3%	Health insurance
Bookmobile	103,229	100,914	(2,315)	-2%	Health insurance
Community Development	629,563	613,648	(15,915)	-3%	Update Note
Miscellaneous	74,700	69,400	(5,300)	-8%	New Note
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
EXPENDITURES (Total)	\$9,459,520	\$9,413,912	(\$45,608)	0%	

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

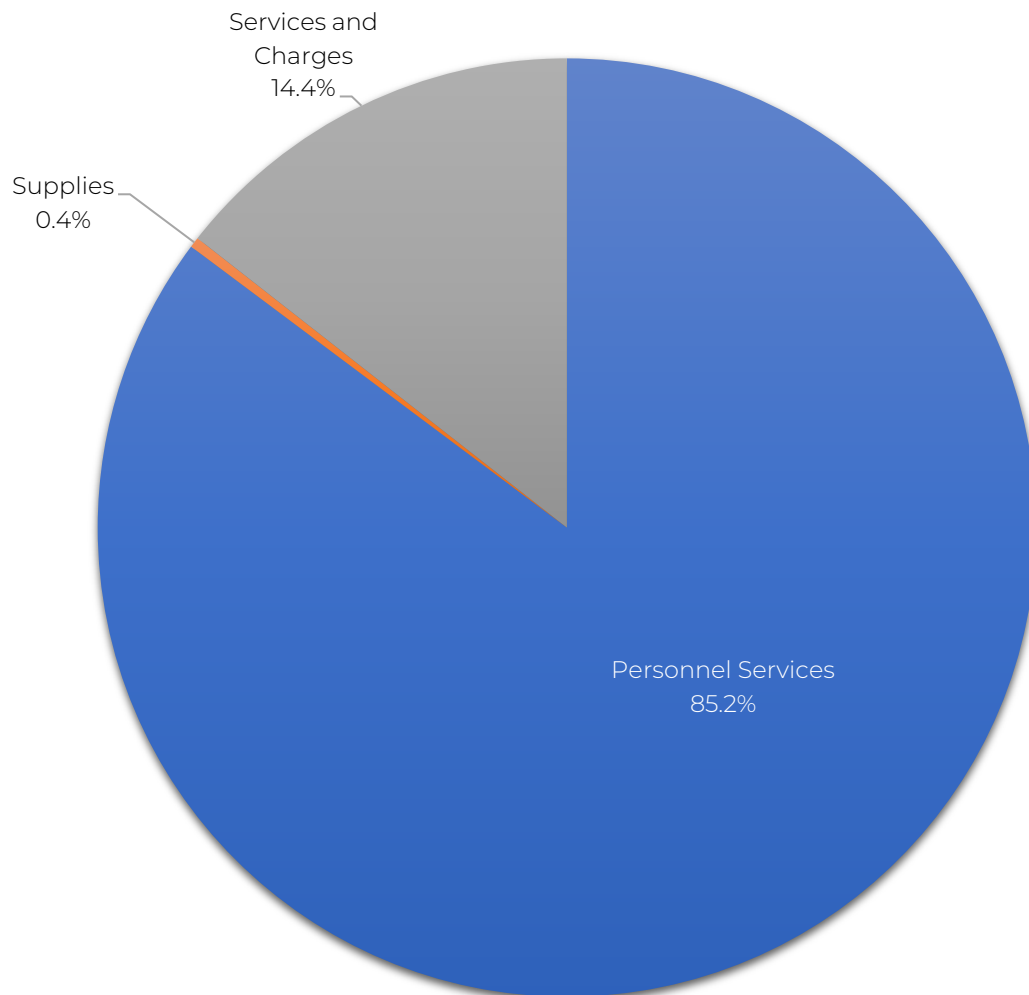
Members:

- 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	-	-	-	-	
TOTAL	\$43,732	\$53,701	\$56,051	\$2,350	

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

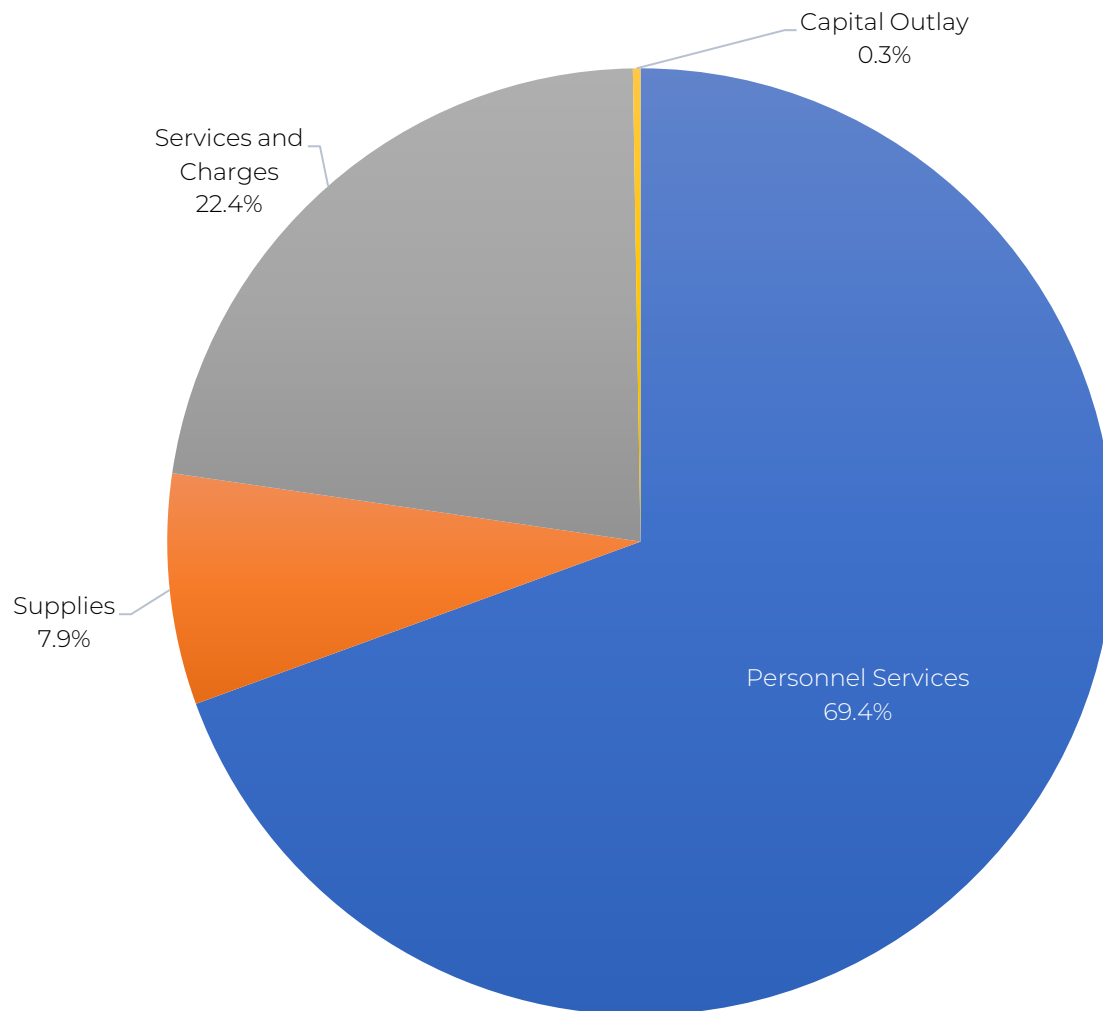
PERSONNEL BREAK DOWN:

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
Department Total		4.75	5.25	5.25



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	-	
TOTAL	\$ 744,198	\$ 699,191	\$ 772,804	\$ 73,613	

2022 General Government Budget



ATTORNEY

Reports to – City Council and City Administrator



Description:

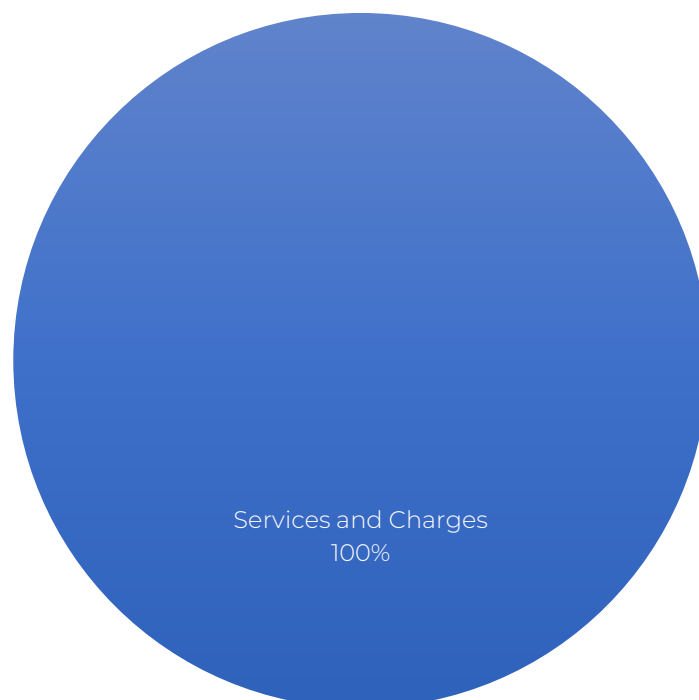
The City of North Mankato has contracted with Kennedy & Kennedy law firm for 20 years to perform legal services for both civil and criminal prosecution.

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	-	-	-	-	
TOTAL	\$128,034	\$115,816	\$115,816	-	

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

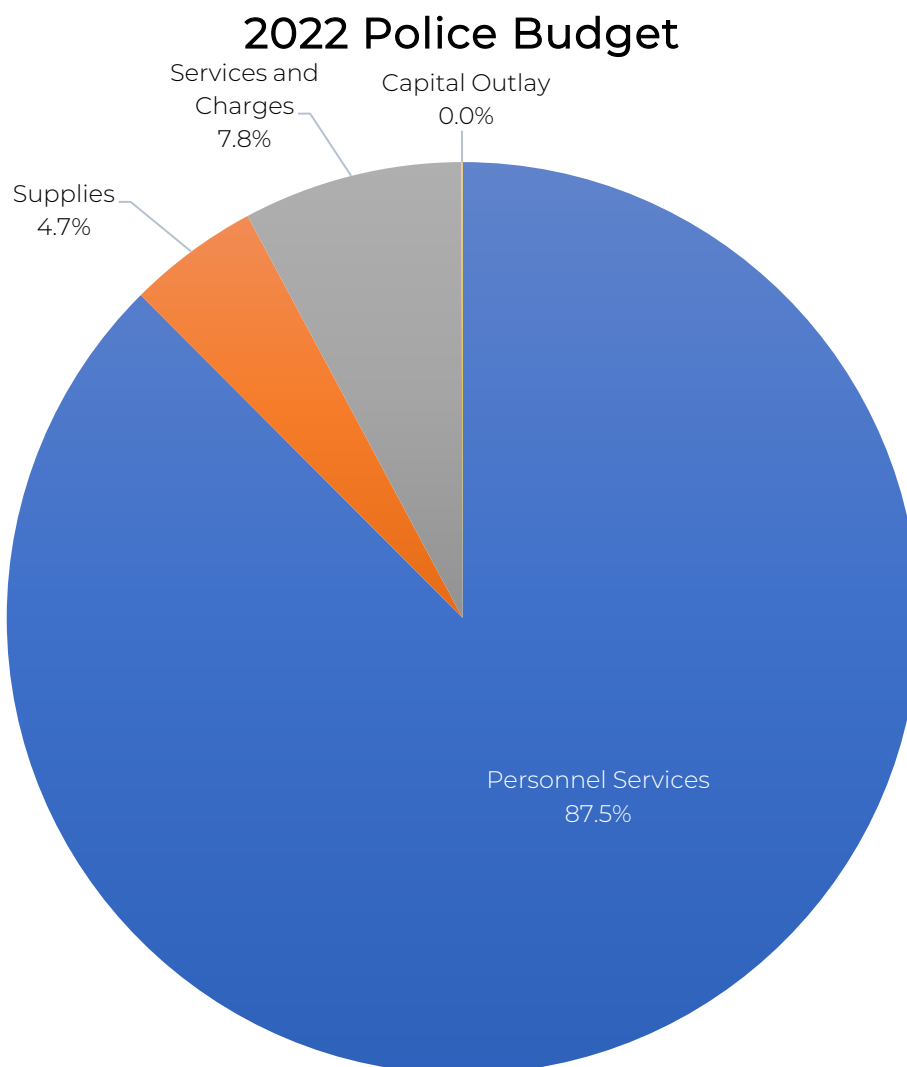
STRENGTHS	FUTURE CONSIDERATIONS
A staff of well trained, dedicated, and professional employees.	Maintaining performance standards.
Committed to service and community involvement.	Getting staff to see the larger "picture" of city/government operations.
Strong community support and trust in its police 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	-	
TOTAL	\$2,298,731	\$2,181,989	2,351,496	169,507	



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.	

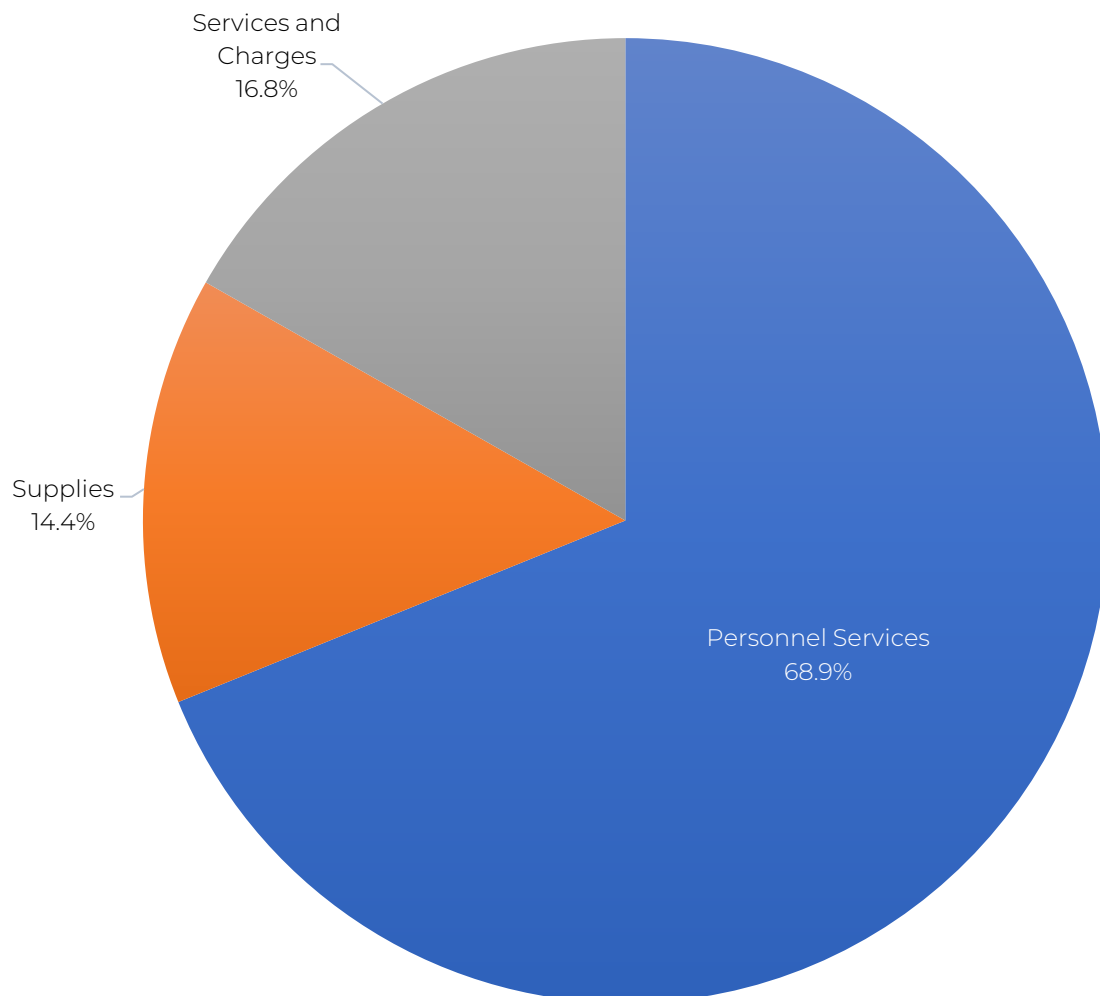
PERSONNEL BREAK DOWN:

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	-	-	-	-	
TOTAL	\$329,522	\$361,457	\$363,976	\$2,519	

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.

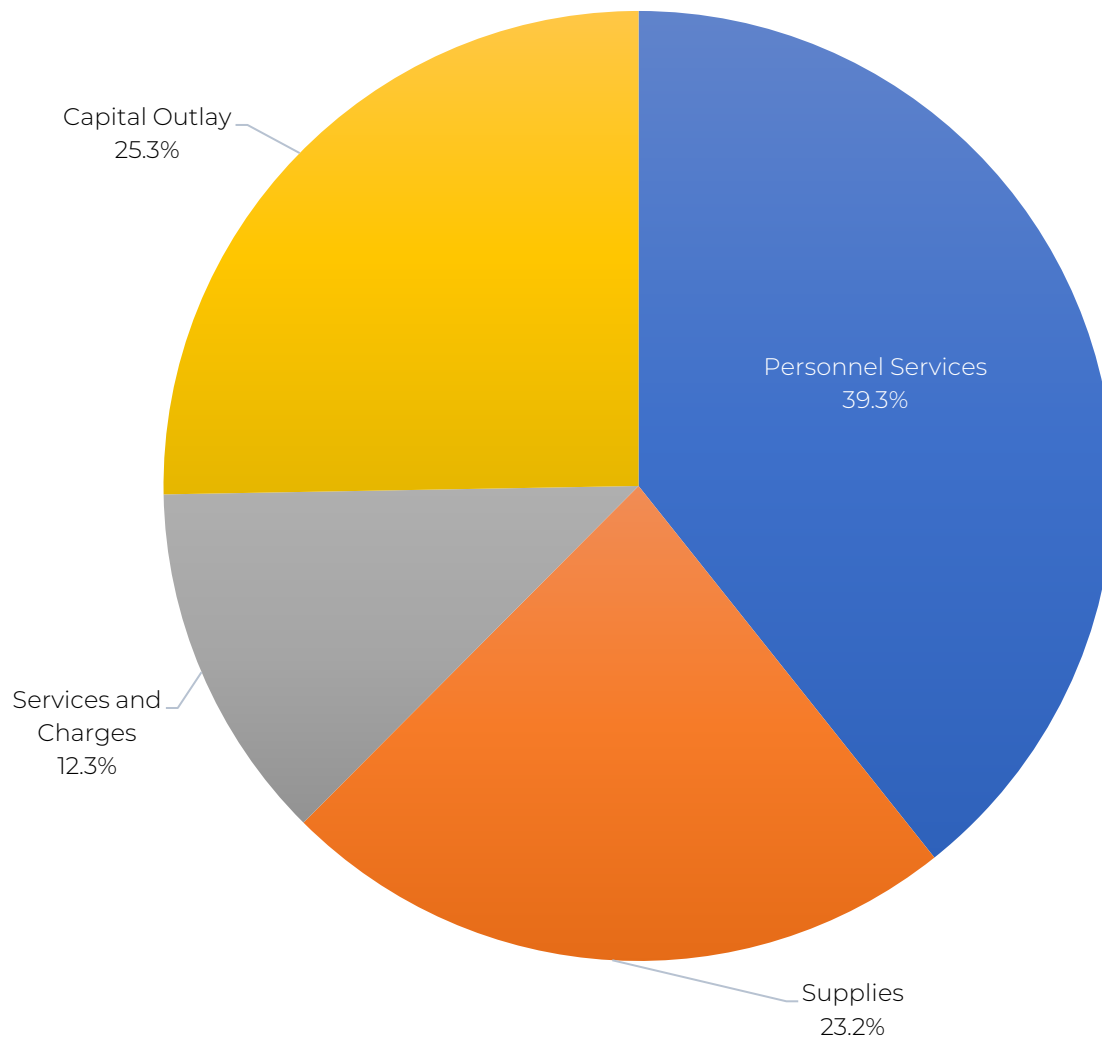
PERSONNEL BREAK DOWN:

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
TOTAL	\$1,928,099	\$1,998,112	1,977,632	(20,480)	

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

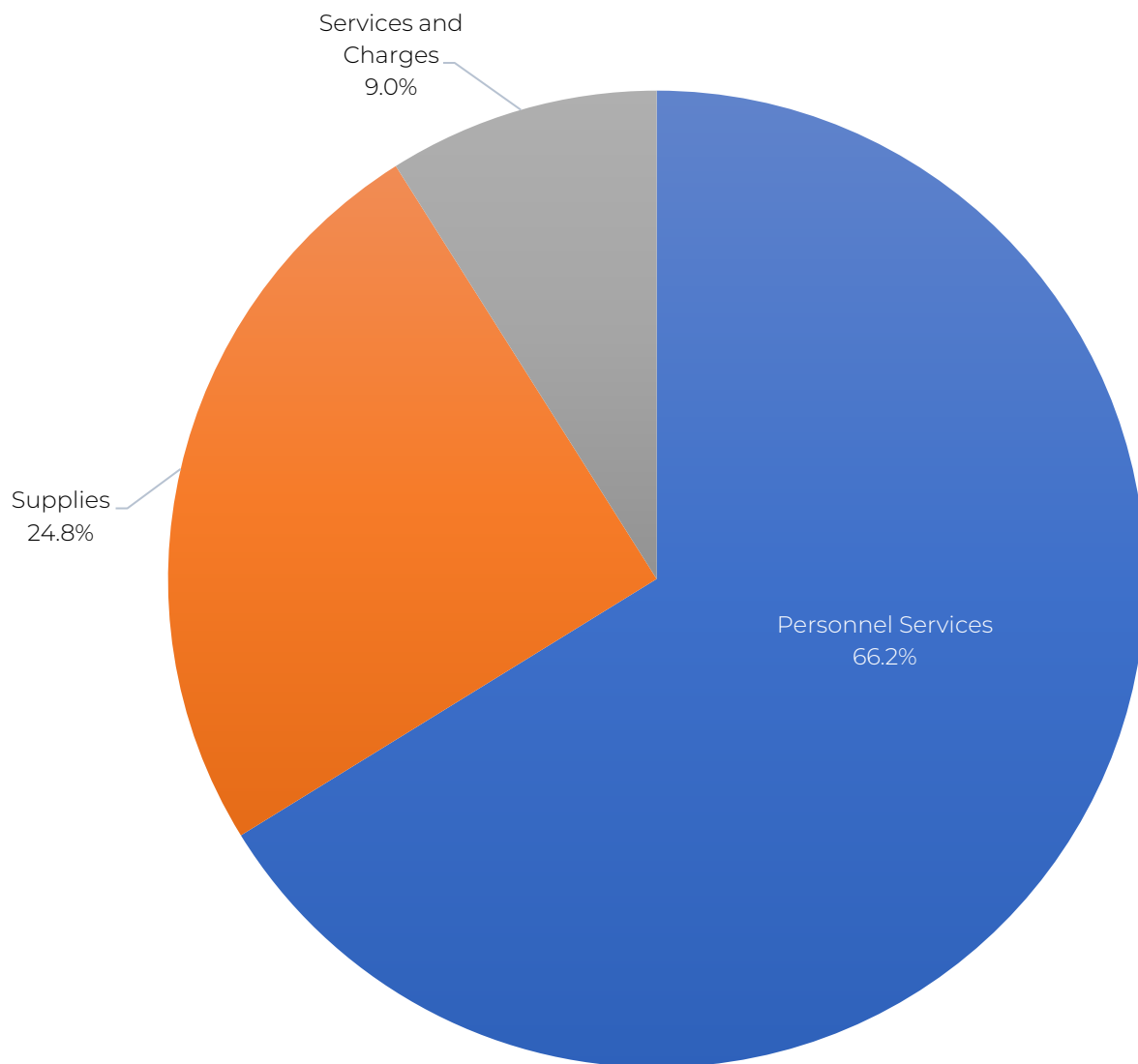
PERSONNEL BREAK DOWN:

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	-	-	-	-	
TOTAL	\$273,323	\$299,940	\$306,791	\$6,851	

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

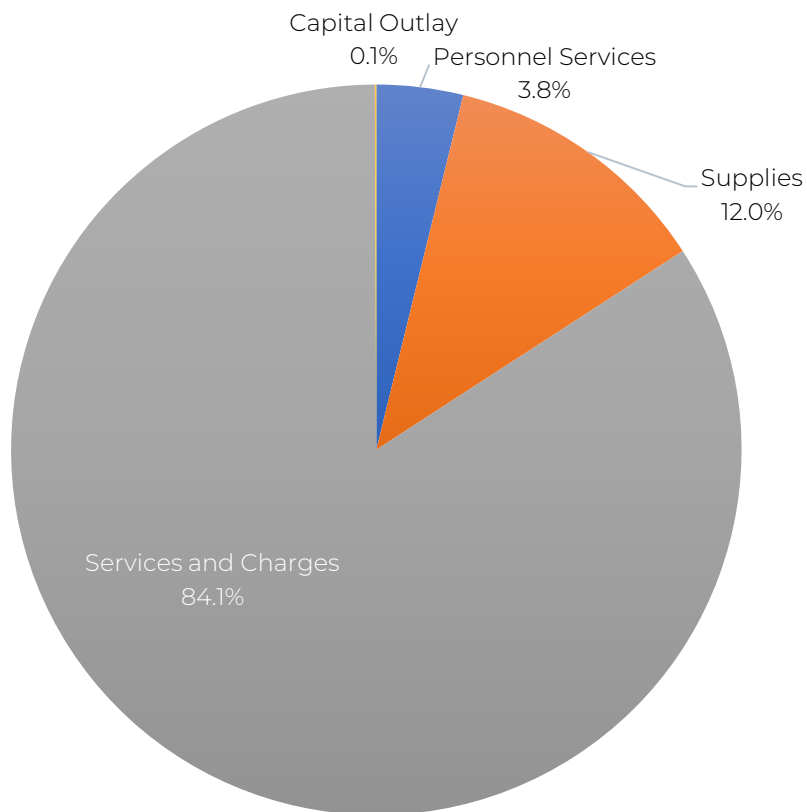
PERSONNEL BREAK DOWN:

DEPARTMENT	JOB CLASSIFICATION	2020	2021	2022
STREET LIGHTING	City Electrician	0.1	0.1	0.1
	Department Total	0.1	0.1	0.1



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	-	
TOTAL	\$340,427	\$375,488	390,154	7,266	

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
	Department Total	4.8	4.8	4.8

NORTH MANKATO PARKS:

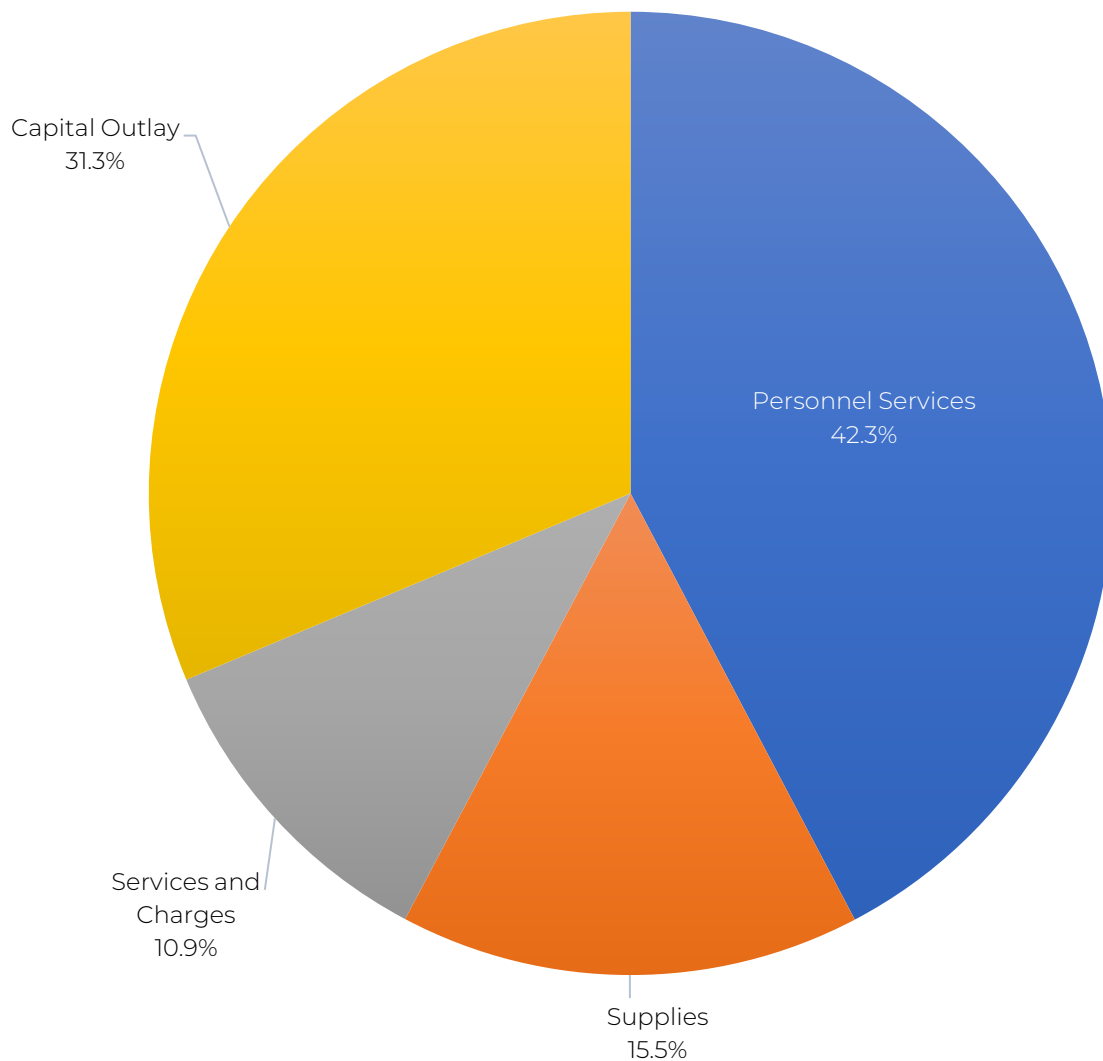
- Benson – 69.12 Acres
- Bluff – 30.01 Acres
- Caswell – 25.00 Acres
- Centennial – 1.00 Acre
- Forest Heights – 5.00 Acres
- King Arthur – 5.10 Acres
- Langness – 1.10 Acres
- Lee Boulevard – 1.20 Acres
- North Ridge – 6.50 Acres
- Pleasant View – 7.79 Acres
- Reserve – 5.39 Acres
- Riverview – 6.20 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)	Decerase 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
TOTAL	\$1,054,882	\$889,225	\$989,835	\$100,580	

2022 Parks Department Budget





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:

- 53rd year of the Summer Reading Program
- 16th Annual Art Splash
- 9th 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
- 4th year participating in Trunk or Treat
- 4th 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

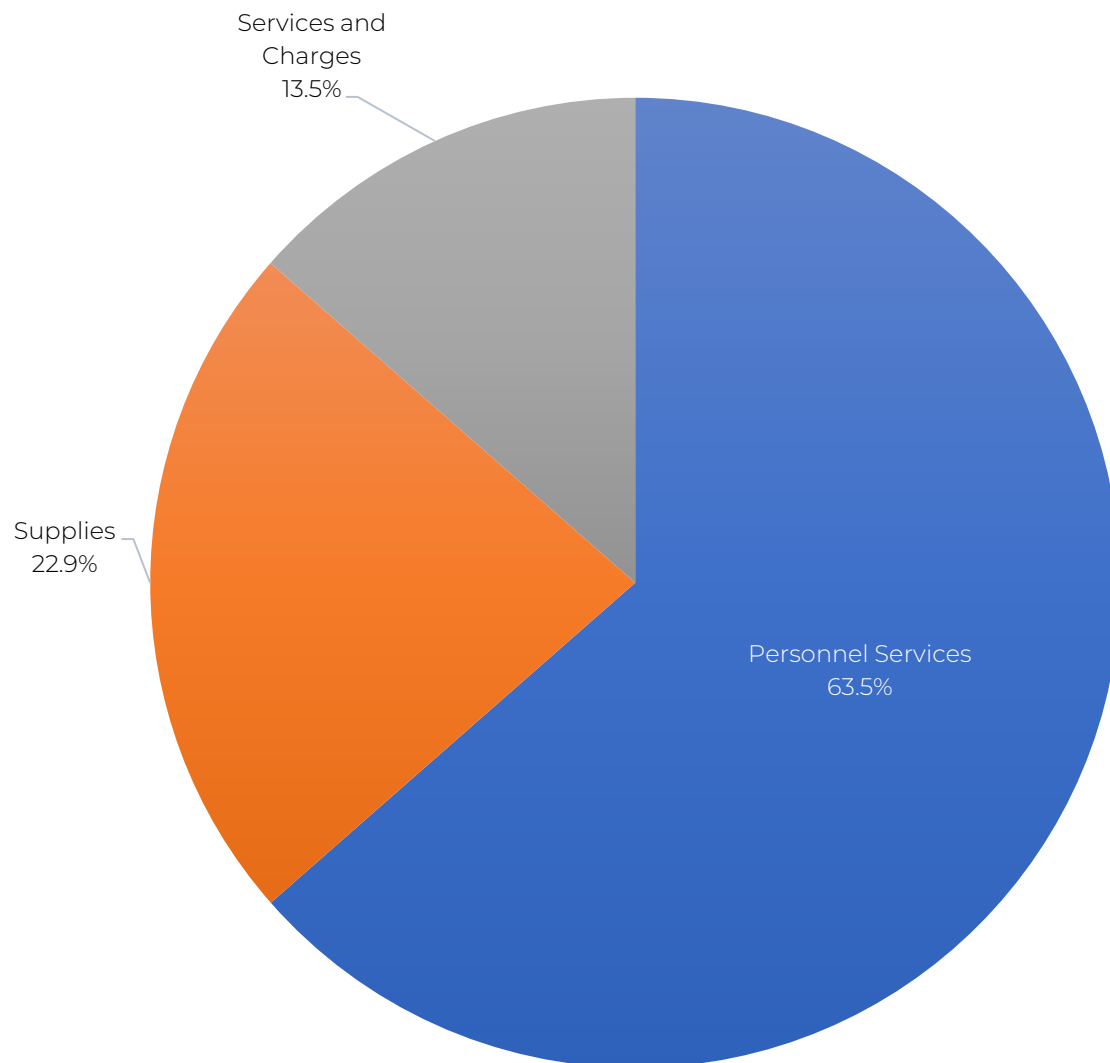
PERSONNEL BREAKDOWN:

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
TOTAL	\$593,714	\$612,682	\$628,885	\$16,203	

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

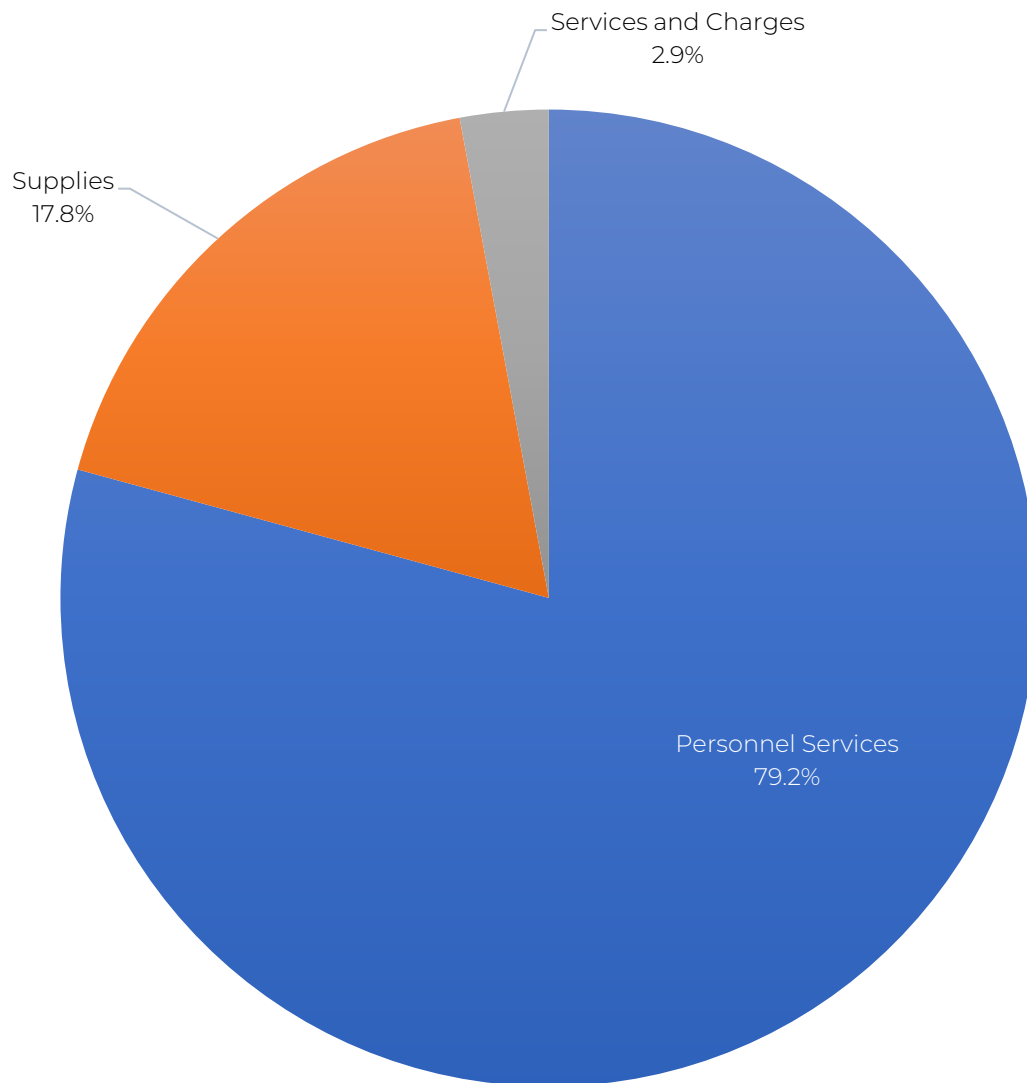
PERSONNEL BREAK DOWN:

Department	Job Classification	2020	2021	2022
BOOKMOBILE	Bookmobile Librarian	1	1	1
	Department Total	1	1	1



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	-	-	-	-	
TOTAL	\$89,906	\$103,229	\$100,914	(\$2,315)	

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

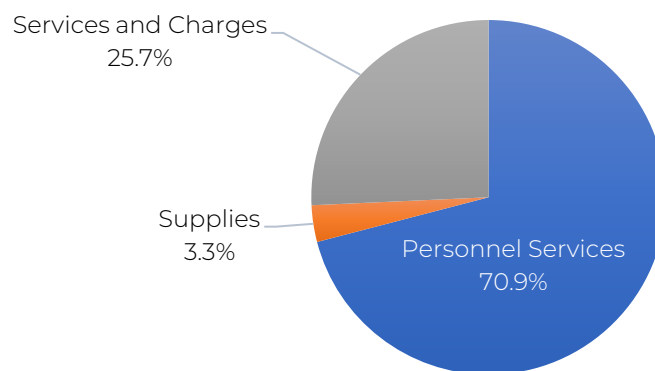
Ensure new growth estimates are achieved to match revenue growth for city operations.

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	-	-	-	
TOTAL	\$637,043	\$629,563	\$613,648	(\$15,915)	

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)	-	-	-	
TOTAL	(\$216,346)	\$74,700	\$69,400	(\$5,300)	

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	-	
TOTAL	\$490,379	\$413,750	\$457,000	\$43,250	

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)	
TOTAL	\$263,516	\$284,850	\$226,910	(\$57,940)	

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	
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

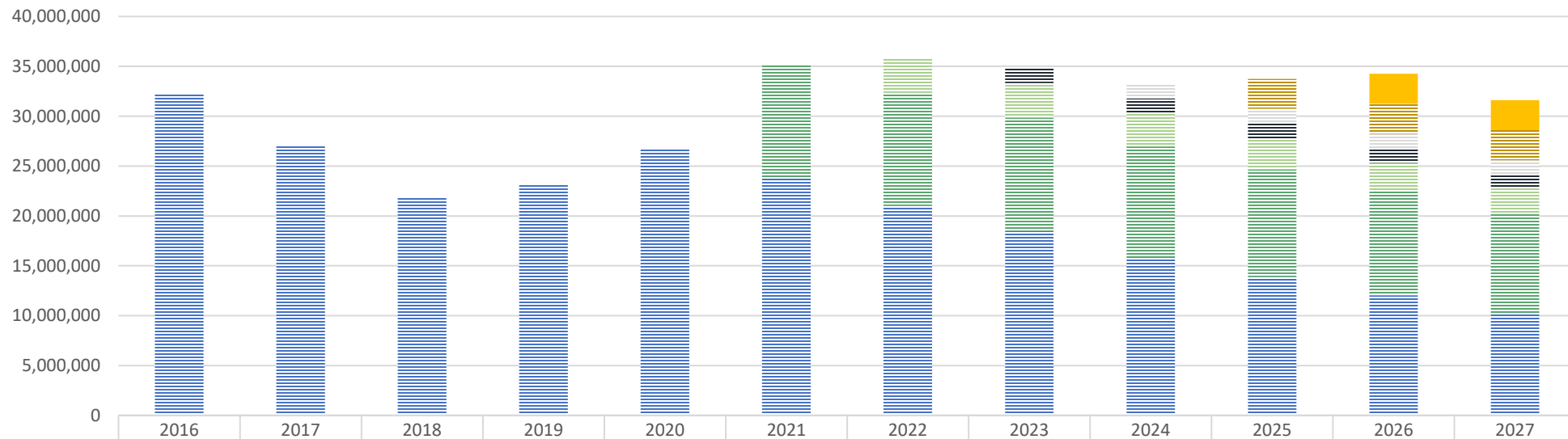
Reports to – Finance Director – Kevin McCann



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



	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
2022A - \$3.5MM							3,500,000	3,500,000	3,300,000	3,095,000	2,885,000	2,675,000
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

TOTAL	\$32,213,109	\$27,082,802	\$21,812,322	\$23,131,300	\$26,723,300	\$35,120,300	\$35,866,200	\$34,820,900	\$33,269,600	\$33,752,100	\$34,248,600	\$31,604,900
--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------

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
REVENUES										
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	-	-	-	-	-	-	-	
TOTAL REVENUES	\$4,252,635	\$7,709,520	\$2,651,458	\$2,973,314	\$321,856	\$3,247,236	\$3,328,983	\$2,768,828	\$2,846,378	
EXPENDITURES (BONDS)										
G.O. Debt Service Funds										
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.
2021 A GO BONDS – Cliff & Harrison				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		2,274,217	2,340,805	2,331,072	2,296,606	
CASH AS % OF EXPENDITURES	54%	51%	69%	85%		77%	72%	84%	80%	