



# 2023 Budget

City of North Mankato



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# BUDGET CALENDAR

<b>May</b>	Finance Director distributes SWOT analyses to Department Heads to complete
<b>June</b>	City Administrator sets expectations for budget requests. Finance Director distributes budget calendars, budget worksheets and capital improvement worksheets to all Department Heads.
<b>July 15th</b>	Department Heads submit budget and capital improvement requests.
<b>June/July</b>	CAFR presented to Council. Finance Director assembles preliminary City budget.
<b>End of July</b>	Finance Director presents preliminary City budget to City Administrator
<b>August 29th (1:00 p.m.)</b>	Council Budget Workshop #1 - Tax history & distribution background, Relevant Strategic plans, Proposed Tax Levy guidance
<b>September 12th (12:00 p.m.)</b>	Council Budget Workshop #2 - Present Tax Levy supported funds (Gen. Fund, Debt Service Fund, Port Authority Gen. Fund)
<b>September 19th (7:00 p.m.)</b>	Council Action #1 - 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.
<b>September 26th (12:00 p.m.)</b>	Council Budget Workshop #3 - Present Utility funds (Water, Sewer, Solid Waste, Recycling, Stormwater)
<b>September 30th</b>	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. 19th)
<b>October 10th, (12:00 p.m.)</b>	Council Budget Workshop #4 - Present economic development & Recreation Funds (TIF, Joint Economic Development, Caswell Sports, Caswell North, Spring Lake Park Swim Facility, Library Endowment)
<b>October 24th (12:00 p.m.)</b>	Council Budget Workshop #5 - Present 5-year Capital Improvement Plan & Capital Facilities/Equipment Replacement Fund)
<b>November 11 - 24</b>	Period for county auditors to prepare and county treasurers to mail parcel specific notices of proposed tax levies to taxpayers.
<b>November 30th</b>	Staff publishes notice for December 5th "Truth in Taxation" hearing as required by state statute
<b>December 5th</b>	Council Action #2 - At a regular business meeting the City Council holds required Public Hearing for 2023 Budget and 2023-2027 Capital Improvement Plan (1st hearing).
<b>December 19th</b>	City Council holds Public Hearing (continuation hearing, if necessary).
<b>December 19th</b>	Council Action #3 - At a regular business meeting the City Council adopts 2023 Budget and Tax Levy and 2023-2027 Capital Improvement Plan.





# 2023 BUDGET OVERVIEW

Tax History & Distribution, Relevant Strategic Plans, and  
Proposed 2023 Tax Levy



# EXECUTIVE SUMMARY

The purpose of this workshop complies with the budget calendar previously approved by the city council 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 \$1.5 billion for 2023. This is nearly a \$200 million increase (or about 16%) between 2022 and 2023 in new growth.
- The total city tax capacity increased by an estimate of \$2.5 million between 2022 and 2023.
- **The 2023 tax levy is estimated at \$7.75 million which is an 8.8% increase and amounts to approximately \$626,685 in new revenue for the City. \$554,366 in new revenue is allocated to the General Fund for 2023 and \$72,319 is dedicated to the debt service fund.**
- The value of the community increased by 16% and new construction makes up 1.45% of that increase.
- The estimated tax rate is 44.545% a 3.3 percentage point reduction from 2022.
- North Mankato is comprised of 5 major tax classifications including residential, commercial, industrial, agricultural, and tax-exempt properties.
  - o Residential parcels make up 77% of total City parcels. These parcels pay 58% of all city tax amounts.
  - o Commercial and industrial properties make up 5% of total City parcels and contribute to 28% of the City tax levy.
- The top 10 highest contributing tax entities in North Mankato contribute to 7.73% of the total levy or approximately \$564,907.
- The average North Mankato homeowner pays roughly \$1,046 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 (1)	Est. Market Value	Taxable Market Value	Change in TMV	% Change in TMV	Tax Increment Tax Capacity	Total Tax Capacity	Change in Tax Capacity	General Fund Levy	Library Levy	Bookmobile Levy	Comm. Dev. Levy	Parkland Levy	Flood Control Levy	Contingency Levy	Port Authority Levy	Fireman's Relief Levy	Debt Service Levy	Abatement Levy	Total Levy	Percent Levy Increase	Tax Rate
2006	834,232,100	832,560,000			178,192	9,514,672	3.0%	2,203,795	305,620	-	-	78,500	6,000	25,000	45,000	12,489	1,248,015	-	3,924,419	0.00%	41.246%
2007	857,502,300	856,965,300	24,405,300	2.93%	192,264	9,750,656	2.5%	2,486,493	325,565	-	-	78,500	6,000	25,000	45,000	12,577	1,239,615	-	4,218,750	7.50%	43.267%
2008	917,161,600	914,595,000	57,629,700	6.72%	198,385	10,344,239	6.1%	2,714,951	372,830	-	-	78,500	6,000	35,000	65,000	12,817	1,318,471	-	4,603,569	9.12%	44.503%
2009	945,061,500	926,820,100	12,225,100	1.34%	182,268	10,484,247	1.4%	2,780,856	367,080	10,500	-	8,500	6,000	55,000	65,000	12,935	1,368,208	-	4,674,079	1.53%	44.581%
2010	935,435,600	929,989,400	3,169,300	0.34%	189,067	10,551,259	0.6%	2,753,574	436,745	12,045	-	8,500	6,000	55,000	65,000	13,303	1,463,987	-	4,814,154	3.00%	45.626%
2011	915,774,000	915,046,500	(14,942,900)	-1.61%	80,835	10,598,032	0.4%	2,656,357	436,745	12,045	15,978	8,500	6,000	55,000	65,000	32,686	1,525,843	-	4,814,154	0.00%	45.425%
2012	950,583,400	870,672,800	(44,373,700)	-4.85%	52,436	10,177,574	-4.0%	3,103,154	419,405	39,831	15,978	-	6,000	50,000	65,000	22,740	1,430,015	-	5,152,123	7.02%	50.598%
2013	925,270,700	847,806,500	(22,866,300)	-2.63%	242,538	9,861,666	-3.1%	3,195,028	444,353	42,109	3,282	-	12,000	55,005	74,479	33,856	1,523,672	-	5,383,784	4.50%	54.566%
2014	933,833,600	856,917,400	9,110,900	1.07%	240,045	9,963,464	1.0%	3,778,784	-	-	-	-	-	-	75,000	-	1,530,000	-	5,383,784	0.00%	54.009%
2015	983,644,400	898,894,600	41,977,200	4.90%	255,229	10,432,202	4.7%	3,991,414	-	-	-	-	-	-	75,000	-	1,441,457	88,543	5,596,414	3.949%	53.620%
2016	1,013,909,400	919,768,100	20,873,500	2.32%	257,824	11,062,061	6.0%	4,177,929	-	-	-	-	-	-	75,000	-	1,430,128	111,347	5,794,404	3.538%	53.606%
2017	1,046,173,100	975,204,800	55,436,700	6.03%	314,983	11,255,834	1.8%	4,282,256	-	-	-	-	-	-	75,000	-	1,440,953	112,083	5,910,292	2.000%	52.485%
2018	1,110,030,400	1,041,251,400	66,046,600	6.77%	313,969	12,373,308	9.9%	4,621,889	-	-	-	-	-	-	75,000	-	1,370,848	221,014	6,288,751	6.403%	52.124%
2019	1,211,310,500	1,134,510,200	93,258,800	8.96%	319,666	13,432,345	8.6%	5,040,048	-	-	-	-	-	-	75,000	-	1,375,458	193,332	6,683,838	6.282%	50.950%
2020	1,248,907,400	1,183,925,900	49,415,700	4.36%	362,059	14,035,775	4.5%	5,119,393							75,000		1,143,970	456,196	6,794,559	1.657%	49.668%
2021	1,306,717,000	1,244,312,100	60,386,200	5.10%	464,654	14,760,762	5.2%	5,218,162							75,000		1,213,070	477,096	6,983,328	2.778%	48.827%
2022	1,369,332,200	1,284,577,400	40,265,300	3.24%	392,673	15,277,920	3.5%	5,300,575							75,000		1,346,736	400,684	7,122,995	2.0%	47.833%
2023 Est.	1,595,895,400	1,484,186,195	199,608,795	16.04%	408,476	17,805,732	16.5%	5,854,941	-	-	-	-	-	-	75,000	-	1,350,405	469,334	7,749,680	8.8%	44.545%

CITY OF NORTH MANKATO AVERAGES FOR TAXABLE MARKET VALUE, TAX CAPACITY, PROPERTY TAX LEVY AND TAX RATE										
Yearly Basis	Est. Market Value	Taxable Market Value	Change in TMV	% Change in TMV	Tax Increment Tax Capacity	Total Tax Capacity	Change in Tax Capacity	Total Levy	Percent Levy Increase	Tax Rate
2023 Est.	1,595,895,400	1,484,186,195	199,608,795	16.04%	408,476	17,805,732	16.5%	7,749,680	8.8%	44.55%
3 Year Avg.	1,423,981,533	1,337,691,898	100,086,765	8.13%	421,934	15,948,138	8.4%	7,285,334	4.53%	47.07%
5 Year Avg.	1,346,432,500	1,266,302,359	88,586,959	7.54%	389,506	15,062,507	7.65%	7,066,880	4.30%	48.36%
10 Year Avg.	1,181,975,340	1,102,354,809	63,637,969	5.88%	332,958	13,039,940	6.17%	6,430,805	3.74%	50.77%
10 Year High	1,595,895,400 (2023)	1,484,186,195 (2023)	199,608,795 (2023)	16.04% (2023)	464,654 (2021)	17,805,732 (2023)	16.55% (2023)	7,749,680 (2023)	8.8% (2023)	54.01% (2013)
10 Year Low	933,833,600 (2014)	856,917,400 (2014)	9,110,900 (2014)	1.07% (2014)	240,045 (2014)	9,963,464 (2014)	1.03% (2014)	5,383,784 (2013)	0.00% (2014)	44.55% (2023)





## PARCELS

- North Mankato contains a total of 5,266 parcels.
- With a population of 14,461, 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 2023 is estimated at **\$1,484,186,195**
- This 2023 value is a **16.04%** increase from the 2022 TMV of \$1,284,577,400.
- Of this increase, 1.45% is new growth.
- The City's TMV has been increasing by an average of 5.88% since 2014.

## NET TAX CAPACITY

- Total NTC of **\$17,805,732**
- 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 2022, the North Mankato tax levy was **\$7.12 million**. This was just **47% of the NTC**.
- The city tax rate in 2022 was **47.83%** which was down from the highest rate of **54.57% in 2013**.
- The **2023 city tax rate is 44.545%**, which is 3.285% lower than 2022.



## RESIDENTIAL AND HOMESTEAD

**\$1,046** Average City Tax payment for resident/homestead parcels

- Residential parcels total 4,035 including single unit, non-agricultural homesteads.
- 77% of parcels
- 59% of city taxes

## AGRICULTURAL

**\$2,271** Average City Tax payment for agriculture parcels

- 11 non-homestead agricultural parcels and 1 agricultural homestead
- Less than 1% of parcels
- Less than 1% of city taxes

## COMMERCIAL AND INDUSTRIAL

**\$7,722** Average City Tax payment for commercial parcels

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

## RENTAL AND NON-HOMESTEAD

**\$1,271** Average City Tax payment for rental/non homestead parcels

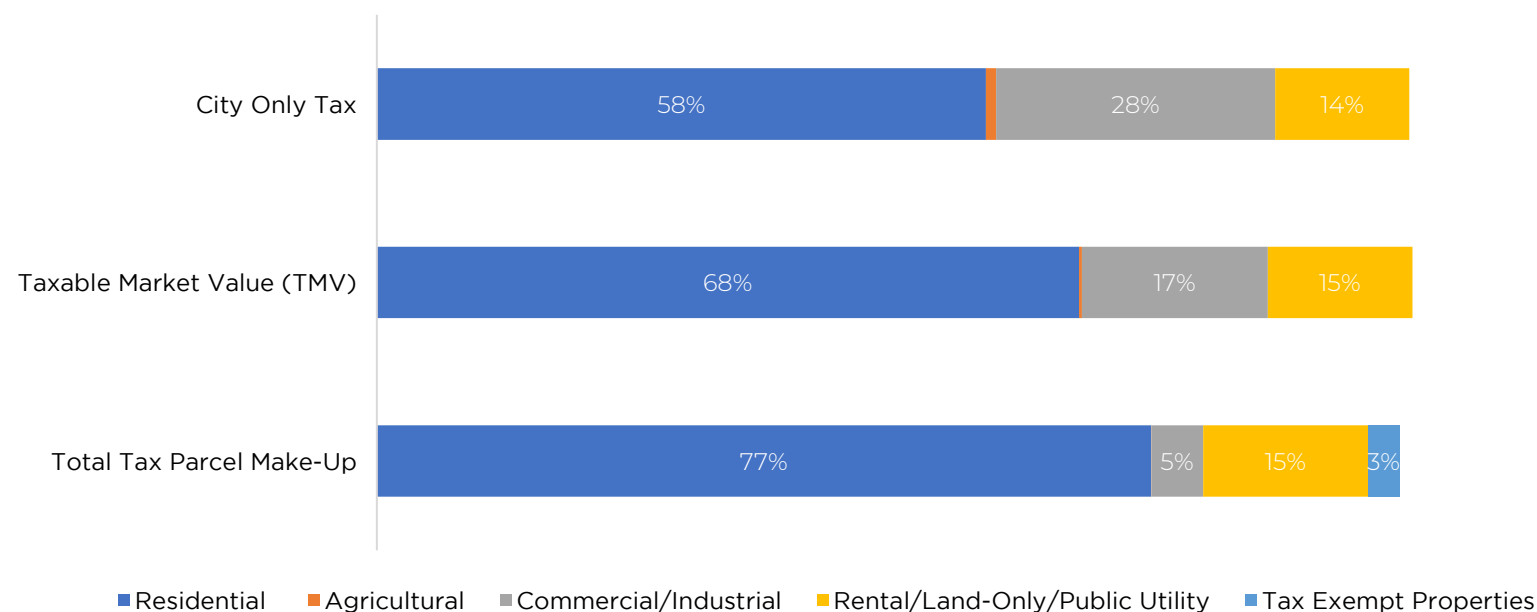
- 780 rental, multi unit, N-H, and /or low income parcels
- 15% of parcels
- 14% of city tax

## TAX EXEMPT PROPERTIES

**\$107,573,100** 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 192 tax exempt properties as of 2022.

## Contributions By Classification



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

# TOP TEN OVERALL

## TAXABLE MARKET VALUE - 2022

NAME OF ENTITY	CLASS	TAXABLE MARKET VALUE
VISTA PRARIE AT MONARCH MEADOWS	RENTAL/NH	\$9,688,600
BLUE STAR POWER SYSTEMS	COMMERCIAL	\$8,457,600
OAK TERRACE ASSISTED LIVING	RENTAL/NH	\$7,286,500
OAK TERRACE SENIOR HOUSING	RENTAL/NH	\$7,281,100
CENTERPOINT ENERGY	COMMERCIAL	\$7,121,000
KATO ENGINEERING	COMMERCIAL	\$6,411,100
FUN.COM	COMMERCIAL	\$6,279,300
TAYLOR CORP	COMMERCIAL	\$6,157,900
THEUNINCK APARTMENTS	RENTAL/NH	\$5,841,500
CARLSON WEDDING SERVICE	COMMERCIAL	\$4,844,000
<b>TOTAL</b>		<b>\$69,368,600</b>

**5.36%** OF THE TOTAL TMV IS FROM THE TOP TEN ENTITIES



# TOP TEN OVERALL

## CITY ONLY TAX - 2022

NAME OF ENTITY	CLASS	CITY TAX PAID
CENTERPOINT ENERGY	COMMERCIAL	\$68,124
KATO ENGINEERING	COMMERCIAL	\$60,974
TAYLOR CORP	COMMERCIAL	\$58,551
VISTA PRAIRIE AT MONARCH MEADOWS	RENTAL/NH	\$57,930
FUN.COM	COMMERCIAL	\$56,713
CARLSON WEDDING SERVICE	COMMERCIAL	\$45,982
CORPORATE GRAPHICS INTERNATIONAL	COMMERCIAL	\$45,584
WIS-PAK	COMMERCIAL	\$43,932
OAK TERRACE ASSISTED LIVING	RENTAL/NH	\$43,567
OAK TERRACE SENIOR LIVING	RENTAL/NH	\$43,535
<b>TOTAL PAID</b>		<b>\$527,890</b>

**7.22%** OF THE CITY TAX IS PAID BY THE TOP TEN ENTITIES



# TOP TEN

## CLASS 1

(RESIDENTIAL HOMESTEAD) - 2022

NAME OF ENTITY	TMV	CITY TAX PAID
47 DEERWOOD CT	\$1,147,700	\$6,264
1545 NOTTINGHAM DR	\$1,017,800	\$5,488
22 NEWCASTLE CT	\$964,900	\$5,171
622 PARKVIEW CT	\$945,300	\$5,054
35 DEERWOOD CT	\$807,100	\$4,228
43 DEERWOOD CT	\$804,800	\$4,214
30 NEWCASTLE CT	\$801,600	\$4,195
18 NEWCASTLE CT	\$775,900	\$4,041
17 ORIOLE PL	\$773,600	\$4,028
26 NEWCASTLE CT	\$751,000	\$3,893
<b>TOTAL</b>	<b>\$8,789,700</b>	<b>\$46,576</b>

**1.11%** 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	254	6.3%	\$364	\$287
\$100,000-199,999	1,820	45.3%	\$726	\$729
\$200,000-299,999	1,230	30.6%	\$1,130	\$1,152
\$300,000-399,999	442	11%	\$1,629	\$1,644
\$400,000-499,999	174	4.3%	\$2,086	\$2,104
\$500,000+	99	2.5%	\$2,806	\$3,018

# HISTORIC AND CITY COMPARISONS

## TAXABLE MARKET VALUE

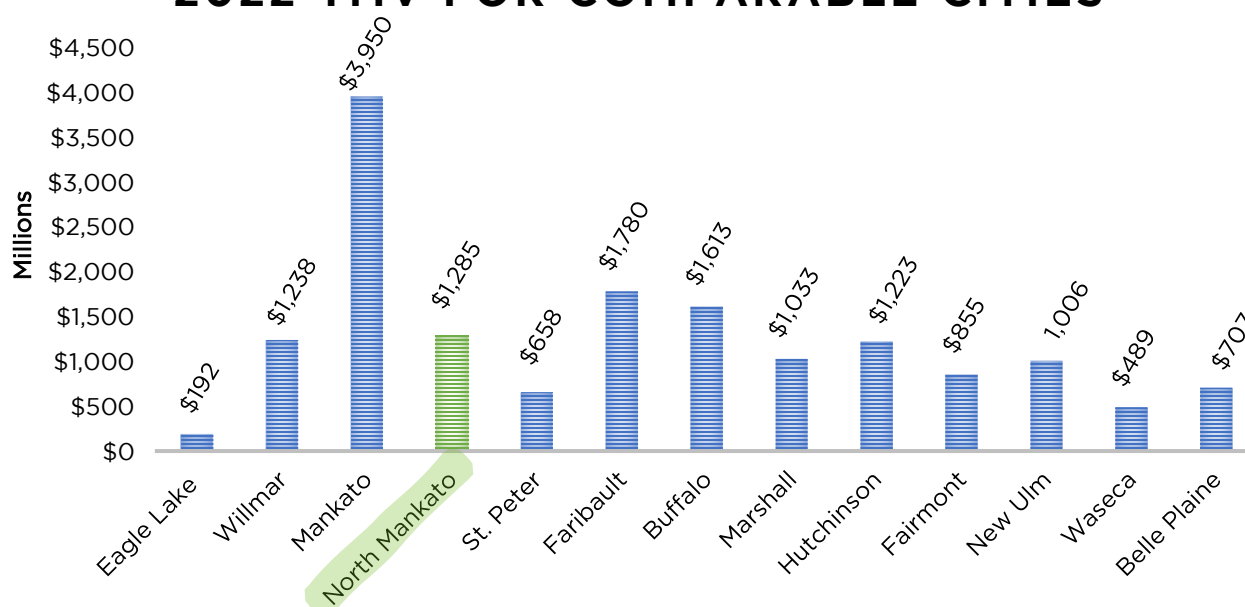
North Mankato est. TMV in 2023- **\$1,484,186,195**

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



### 2022 TMV FOR COMPARABLE CITIES



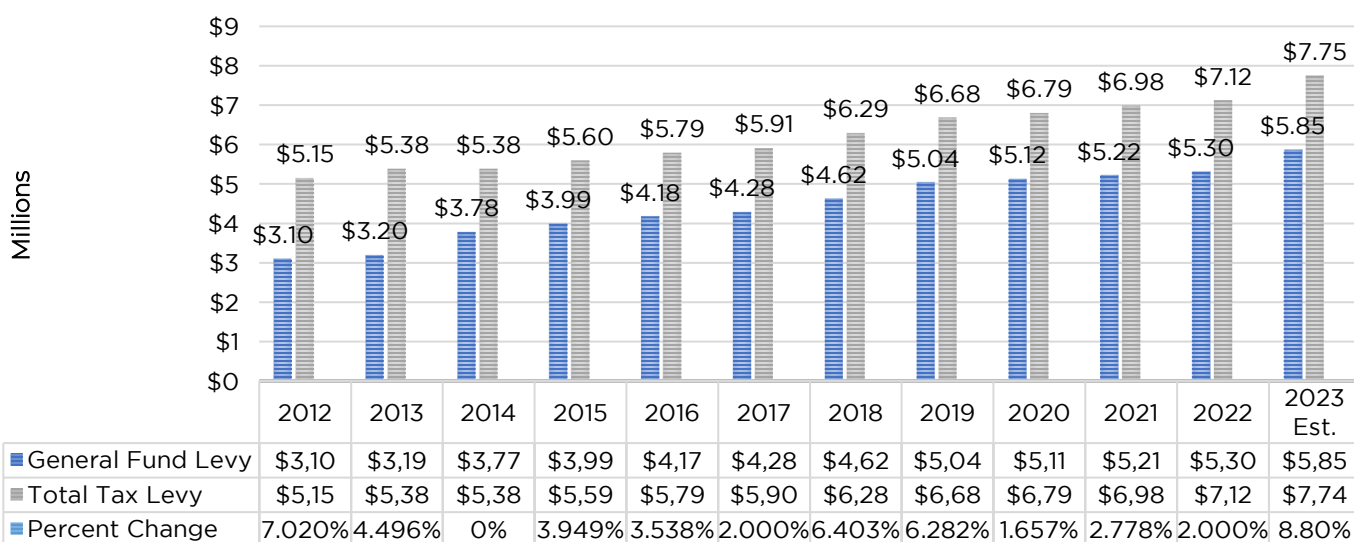


# TAX LEVY

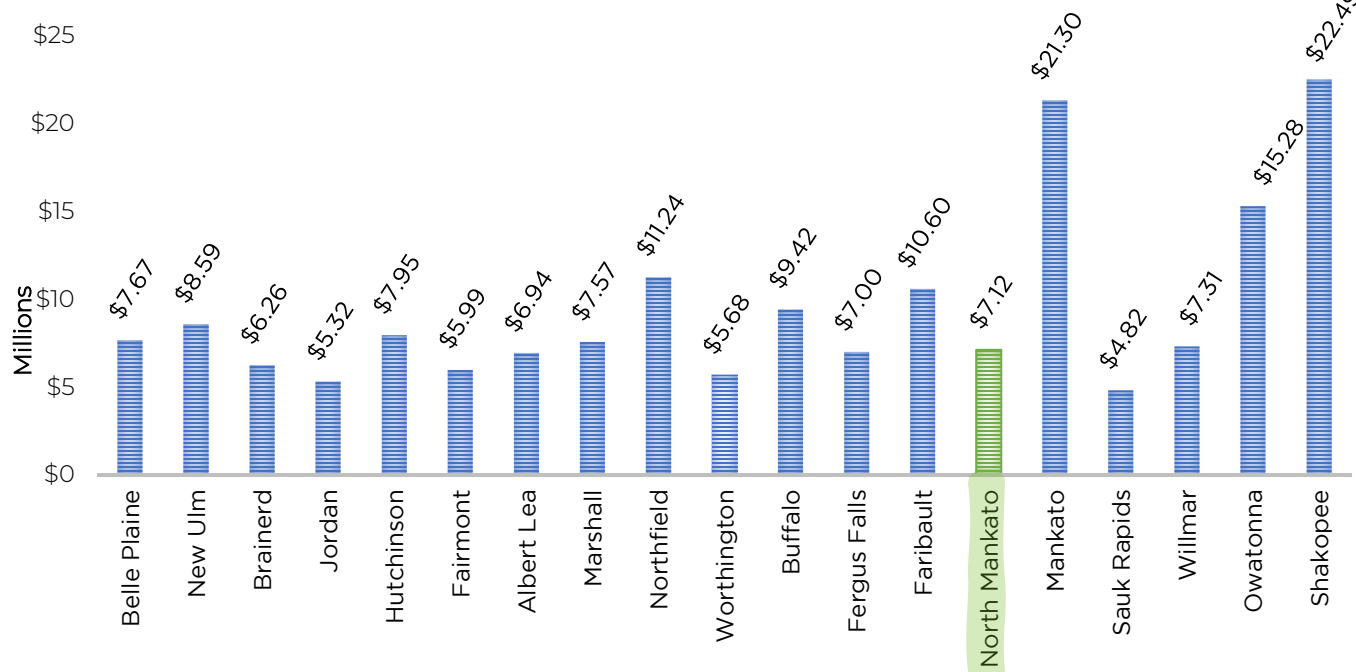
## North Mankato proposed 2023 Levy - **\$7,749,680**

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

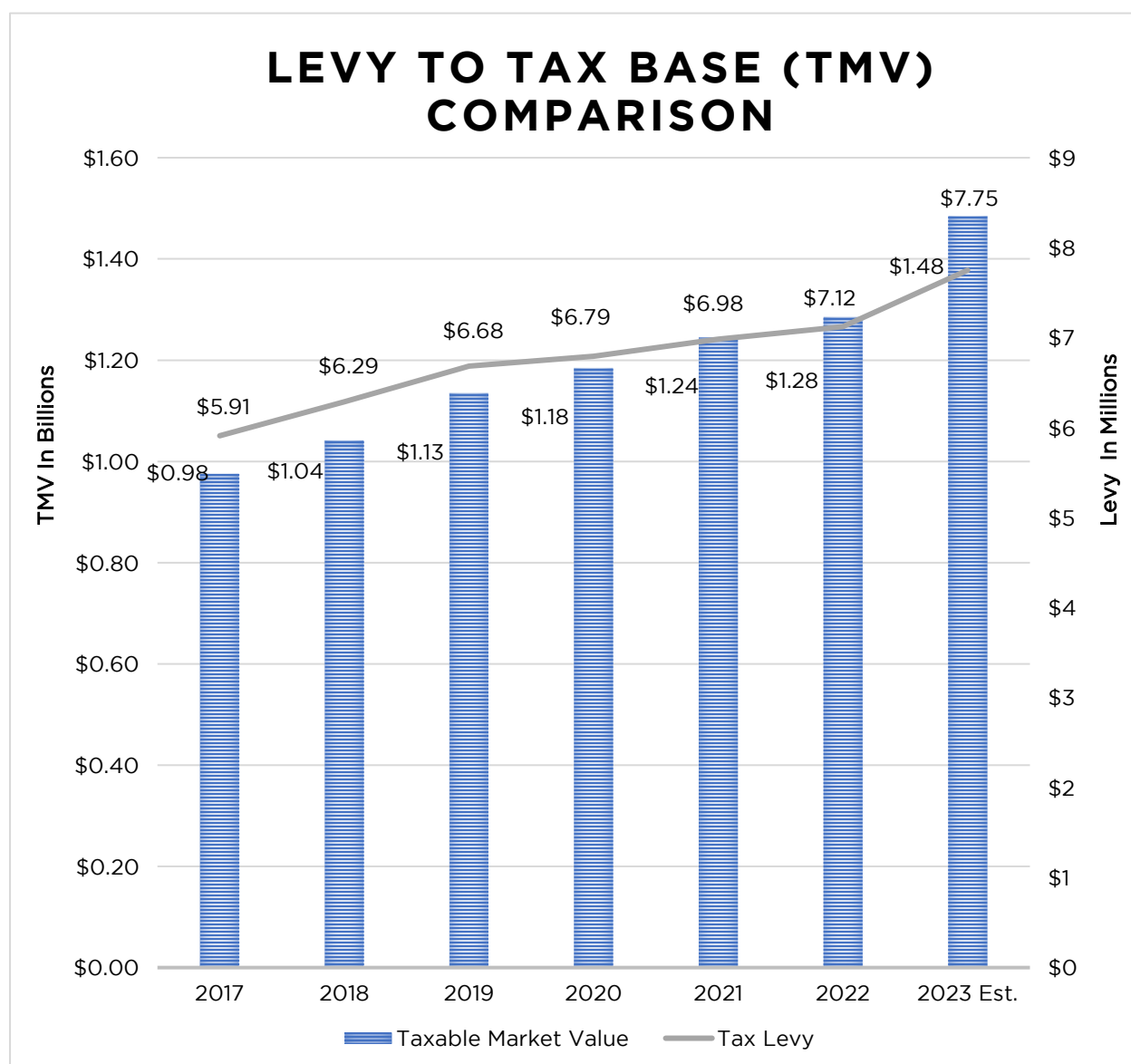


### 2022 TAX LEVIES FOR COMPARABLE CITIES



# 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.



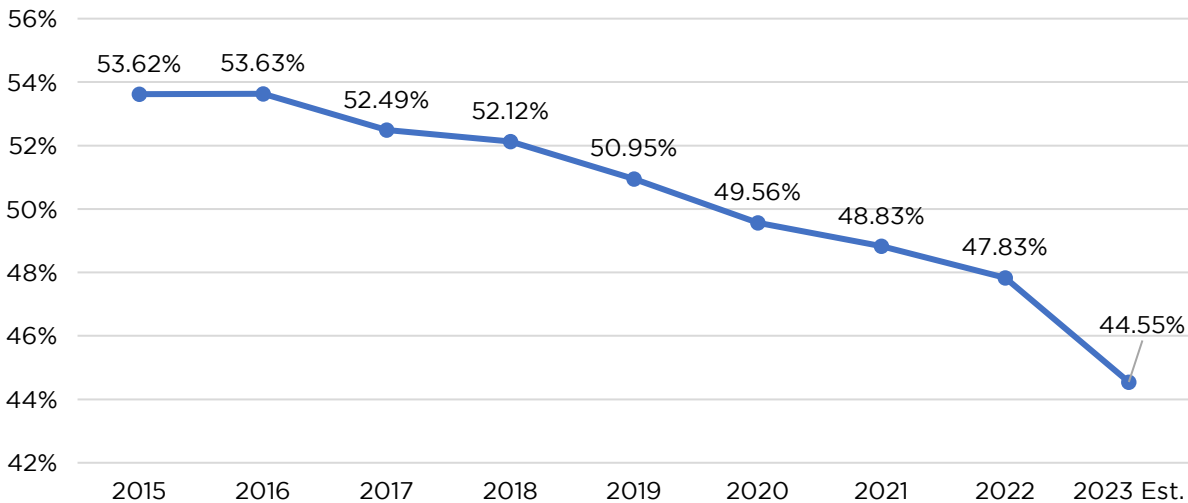
## CITY TAX RATE

North Mankato est. city tax rate in 2023- **44.545%**

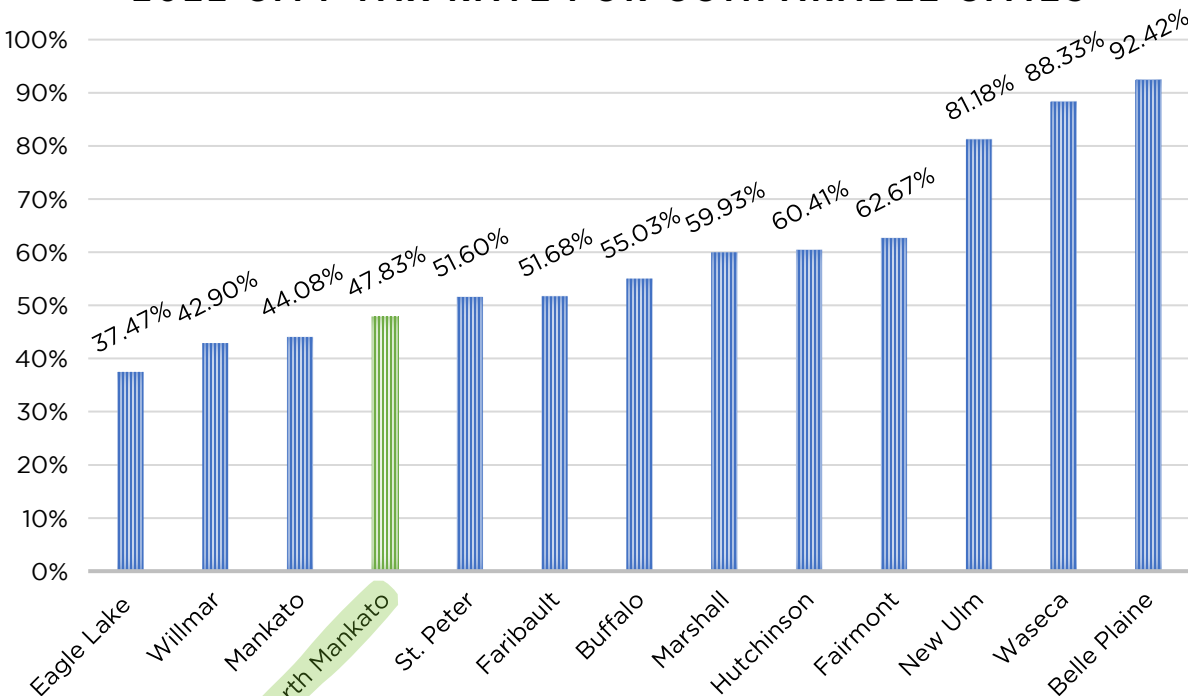
The Tax Rate represents the amount of taxes owed per \$10,000 of home value so that the levy can be raised and then used to invigorate and build up the City.

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

### Historic Tax Rate Changes



### 2022 CITY TAX RATE FOR COMPARABLE CITIES

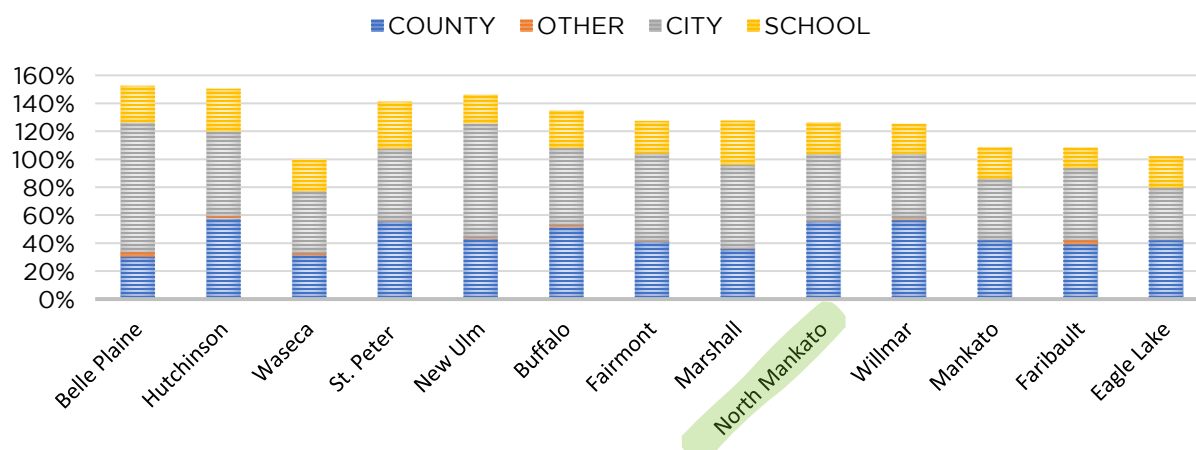


# TOTAL RATE

North Mankato Total Tax Rate in 2022 - **126.14%**

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.

## 2022 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	31.5	57.53	55.6	30.49	43.09	51.32	55.61	36.19	41.22	42.26	56.51	39.33	42.29
OTHER	1.7	1.87	0.43	3.35	1.28	1.73	0.43	0.15	0.38	0.18	1.03	3.01	0.18
CITY	44.4	60.41	51.6	92.42	81.18	55.03	47.83	59.93	62.67	44.07	46.58	51.68	37.47
SCHOOL	22.4	30.52	33.38	26.18	20.32	26.55	22.27	31.33	23.21	22.25	21.2	14.59	22.29
TOTAL	100	150.33	141.01	152.44	145.87	134.63	126.14	127.6	127.48	108.76	125.32	108.61	102.23





# 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;*

	2021	2022	2023 Est.	2022/2023 +/-
Taxable Market Value	\$484,400	\$501,600	\$537,900	\$36,300
County Tax Amount	2,833	2,792	-	-
City Tax Amount	2,365	2,401	2,438	37
School District Amount	1,991	2,006	-	-
Other	24	21	-	-
Special Assessments	21	21	-	-
Total Taxes	\$7,234	\$7,242	TBD	TBD

# RESIDENTIAL



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

	2021	2022	2023 Est.	2022/2023 +/-
Taxable Market Value	\$359,000	\$373,700	\$434,600	\$60,900
County Tax Amount	2,100	2,078	-	-
City Tax Amount	1,753	1,788	1,936	148
School District Amount	1,485	1,500	-	-
Other	18	16	-	-
Special Assessments	21	21	-	-
Total Taxes	\$5,377	\$5,403	TBD	TBD

# 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;*

	2021	2022	2023 Est.	2022/2023 +/-
Taxable Market Value	\$237,200	\$237,200	\$294,600	57,400
County Tax Amount	1,387	1,319	-	-
City Tax Amount	1,158	1,135	1,312	177
School District Amount	1,004	975	-	-
Other	11	10	-	-
Special Assessments	21	21	-	-
Total Taxes	<b>\$3,581</b>	<b>\$3,460</b>	<b>TBD</b>	<b>TBD</b>

# COMMERCIAL / INDUSTRIAL



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

	2021	2022	2023 Est.	2022/2023 +/-
Taxable Market Value	\$1,285,900	\$1,285,900	\$1,454,400	\$168,500
County Tax Amount	14,604	13,885	-	-
City Tax Amount	12,191	11,943	12,623	680
General State Tax	8,443	8,516	-	-
School District Amount	7,880	7,837	-	-
Other	122	107	-	-
Special Assessments	839	839	-	-
Total Taxes	\$ 44,079	\$ 43,128	TBD	TBD



# COMMERCIAL / INDUSTRIAL



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

	2021	2022	2023 Est.	2022/2023 +/-
Taxable Market Value	\$213,800	\$210,900	\$309,100	98,200
County Tax Amount	2,062	1,929	-	-
City Tax Amount	1,722	1,659	2,420	761
General State Tax	729	714	-	-
School District Amount	1,176	1,146	-	-
Other	17	15	-	-
Special Assessments	63	63	-	-
Total Taxes	\$5,769	\$5,525	TBD	TBD



# COMMERCIAL / INDUSTRIAL



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

	2021	2022	2023 Est.	2022/2023 +/-
Taxable Market Value	\$734,900	\$734,900	\$945,400	\$210,500
County Tax Amount	8,158	7,757	-	-
City Tax Amount	6,810	6,672	8,088	1,416
General State Tax	4,479	4,517	-	-
School District Amount	4,435	4,407	-	-
Other	67	61	-	-
Special Assessments	126	126	-	-
Total Taxes	\$24,074	\$23,539	TBD	TBD

# COMMERCIAL / INDUSTRIAL



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

	2021	2022	2023 Est.	2022/2023 +/-
Taxable Market Value	\$3,521,700	\$3,521,700	\$3,878,100	\$356,400
County Tax Amount	40,757	38,752	-	-
City Tax Amount	34,025	33,332	34,216	884
General State Tax	24,531	24,743	-	-
School District Amount	21,862	21,753	-	-
Other	341	301	-	-
Special Assessments	4,983	4,983	-	-
Total Taxes	\$126,499	\$123,864	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.*

## 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







**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

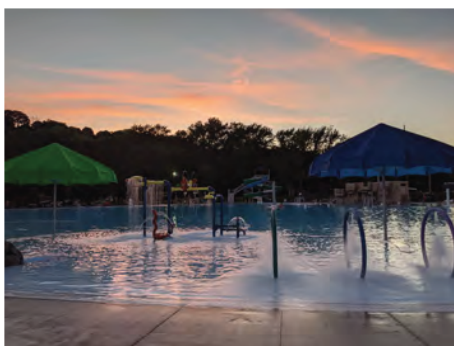
**ADAPTABILITY:** The ability to innovate and adjust means and methods to resolve changing situations.

**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.





## 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

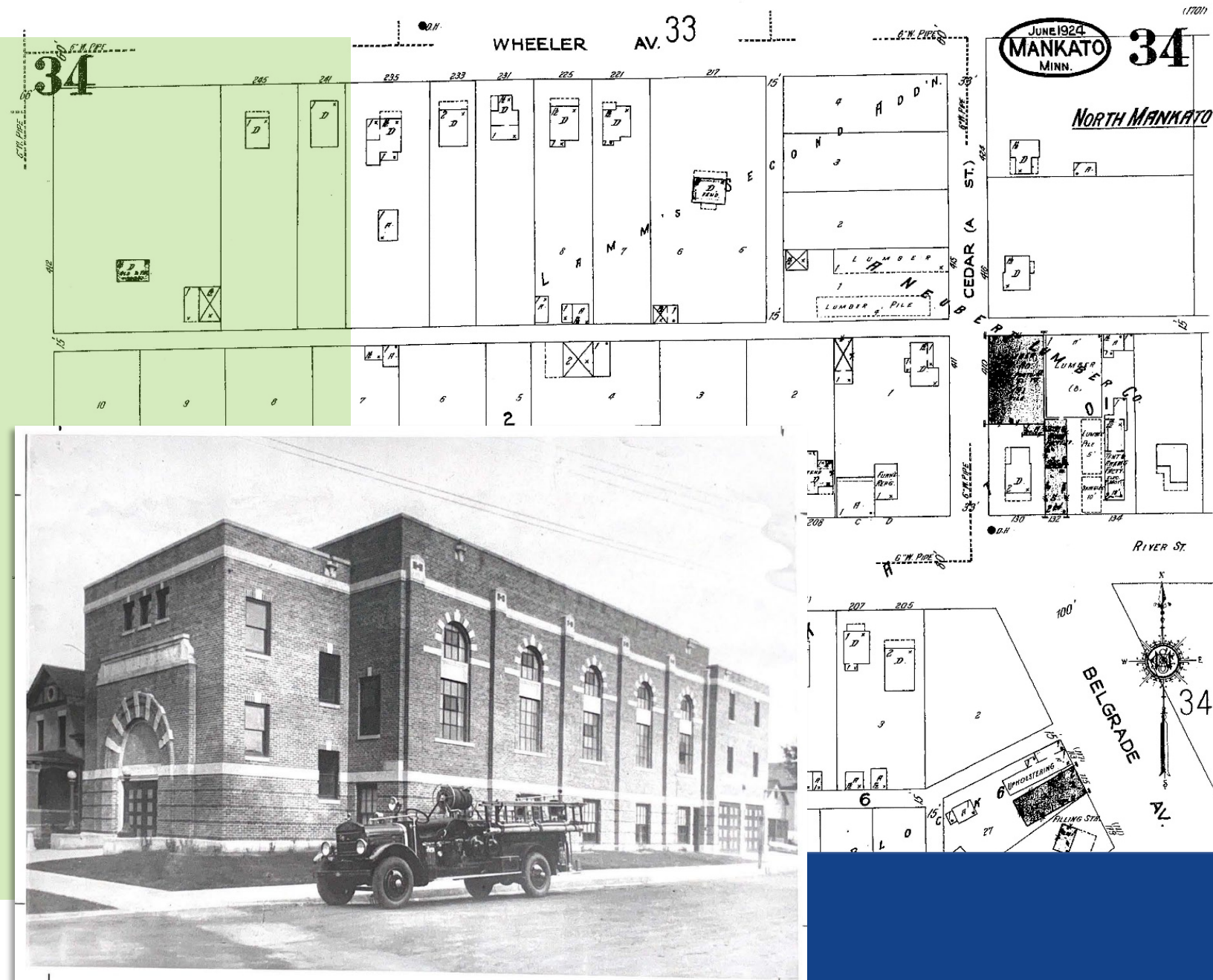
General Fund, Port Authority, and Debt Service.



CITY OF NORTH MANKATO																					
TAXABLE MARKET VALUE, TAX CAPACITY, PROPERTY TAX LEVY AND TAX RATE																					
Tax Payable Year (1)	Est. Market Value	Taxable Market Value	Change in TMV	% Change in TMV	Tax Increment Tax Capacity	Total Tax Capacity	Change in Tax Capacity	General Fund Levy	Library Levy	Bookmobile Levy	Comm. Dev. Levy	Parkland Levy	Flood Control Levy	Contingency Levy	Port Authority Levy	Fireman's Relief Levy	Debt Service Levy	Abatement Levy	Total Levy	Percent Levy Increase	Tax Rate
2006	834,232,100	832,560,000			178,192	9,514,672	3.0%	2,203,795	305,620	-	-	78,500	6,000	25,000	45,000	12,489	1,248,015	-	3,924,419	0.00%	41.246%
2007	857,502,300	856,965,300	24,405,300	2.93%	192,264	9,750,656	2.5%	2,486,493	325,565	-	-	78,500	6,000	25,000	45,000	12,577	1,239,615	-	4,218,750	7.50%	43.267%
2008	917,161,600	914,595,000	57,629,700	6.72%	198,385	10,344,239	6.1%	2,714,951	372,830	-	-	78,500	6,000	35,000	65,000	12,817	1,318,471	-	4,603,569	9.12%	44.503%
2009	945,061,500	926,820,100	12,225,100	1.34%	182,268	10,484,247	1.4%	2,780,856	367,080	10,500	-	8,500	6,000	55,000	65,000	12,935	1,368,208	-	4,674,079	1.53%	44.581%
2010	935,435,600	929,989,400	3,169,300	0.34%	189,067	10,551,259	0.6%	2,753,574	436,745	12,045	-	8,500	6,000	55,000	65,000	13,303	1,463,987	-	4,814,154	3.00%	45.626%
2011	915,774,000	915,046,500	(14,942,900)	-1.61%	80,835	10,598,032	0.4%	2,656,357	436,745	12,045	15,978	8,500	6,000	55,000	65,000	32,686	1,525,843	-	4,814,154	0.00%	45.425%
2012	950,583,400	870,672,800	(44,373,700)	-4.85%	52,436	10,177,574	-4.0%	3,103,154	419,405	39,831	15,978	-	6,000	50,000	65,000	22,740	1,430,015	-	5,152,123	7.02%	50.598%
2013	925,270,700	847,806,500	(22,866,300)	-2.63%	242,538	9,861,666	-3.1%	3,195,028	444,353	42,109	3,282	-	12,000	55,005	74,479	33,856	1,523,672	-	5,383,784	4.50%	54.566%
2014	933,833,600	856,917,400	9,110,900	1.07%	240,045	9,963,464	1.0%	3,778,784	-	-	-	-	-	-	75,000	-	1,530,000	-	5,383,784	0.00%	54.009%
2015	983,644,400	898,894,600	41,977,200	4.90%	255,229	10,432,202	4.7%	3,991,414	-	-	-	-	-	-	75,000	-	1,441,457	88,543	5,596,414	3.949%	53.620%
2016	1,013,909,400	919,768,100	20,873,500	2.32%	257,824	11,062,061	6.0%	4,177,929	-	-	-	-	-	-	75,000	-	1,430,128	111,347	5,794,404	3.538%	53.606%
2017	1,046,173,100	975,204,800	55,436,700	6.03%	314,983	11,255,834	1.8%	4,282,256	-	-	-	-	-	-	75,000	-	1,440,953	112,083	5,910,292	2.000%	52.485%
2018	1,110,030,400	1,041,251,400	66,046,600	6.77%	313,969	12,373,308	9.9%	4,621,889	-	-	-	-	-	-	75,000	-	1,370,848	221,014	6,288,751	6.403%	52.124%
2019	1,211,310,500	1,134,510,200	93,258,800	8.96%	319,666	13,432,345	8.6%	5,040,048	-	-	-	-	-	-	75,000	-	1,375,458	193,332	6,683,838	6.282%	50.950%
2020	1,248,907,400	1,183,925,900	49,415,700	4.36%	362,059	14,035,775	4.5%	5,119,393							75,000		1,143,970	456,196	6,794,559	1.657%	49.668%
2021	1,306,717,000	1,244,312,100	60,386,200	5.10%	464,654	14,760,762	5.2%	5,218,162							75,000		1,213,070	477,096	6,983,328	2.778%	48.827%
2022	1,369,332,200	1,284,577,400	40,265,300	3.24%	392,673	15,277,920	3.5%	5,300,575							75,000		1,346,736	400,684	7,122,995	2.0%	47.833%
2023 Est.	1,595,895,400	1,484,186,195	199,608,795	16.04%	408,476	17,805,732	16.5%	5,854,941	-	-	-	-	-	-	75,000	-	1,350,405	469,334	7,749,680	8.8%	44.545%

CITY OF NORTH MANKATO AVERAGES FOR TAXABLE MARKET VALUE, TAX CAPACITY, PROPERTY TAX LEVY AND TAX RATE										
Yearly Basis	Est. Market Value	Taxable Market Value	Change in TMV	% Change in TMV	Tax Increment Tax Capacity	Total Tax Capacity	Change in Tax Capacity	Total Levy	Percent Levy Increase	Tax Rate
2023 Est.	1,595,895,400	1,484,186,195	199,608,795	16.04%	408,476	17,805,732	16.5%	7,749,680	8.8%	44.55%
3 Year Avg.	1,423,981,533	1,337,691,898	100,086,765	8.13%	421,934	15,948,138	8.4%	7,285,334	4.53%	47.07%
5 Year Avg.	1,346,432,500	1,266,302,359	88,586,959	7.54%	389,506	15,062,507	7.65%	7,066,880	4.30%	48.36%
10 Year Avg.	1,181,975,340	1,102,354,809	63,637,969	5.88%	332,958	13,039,940	6.17%	6,430,805	3.74%	50.77%
10 Year High	1,595,895,400 (2023)	1,484,186,195 (2023)	199,608,795 (2023)	16.04% (2023)	464,654 (2021)	17,805,732 (2023)	16.55% (2023)	7,749,680 (2023)	8.8% (2023)	54.01% (2013)
10 Year Low	933,833,600 (2014)	856,917,400 (2014)	9,110,900 (2014)	1.07% (2014)	240,045 (2014)	9,963,464 (2014)	1.03% (2014)	5,383,784 (2013)	0.00% (2014)	44.55% (2023)

# CITY STRUCTURE



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

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

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



# BUDGET PROCESS

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

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



## Citywide Strategic Planning Process

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

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

## Department Business Planning

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

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

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

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

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

## Annual Budget Process

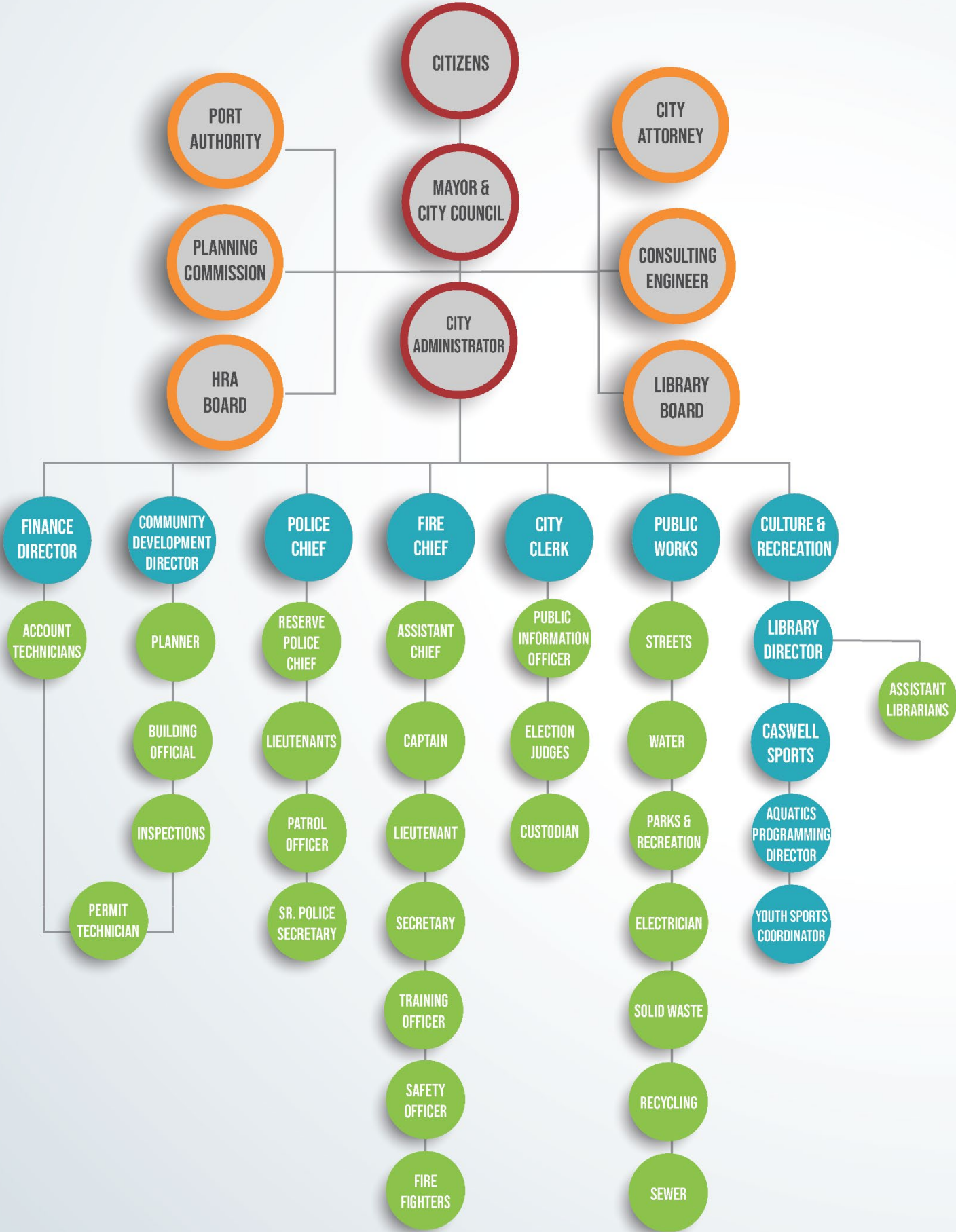
After the strategic planning process, departments develop their projected level of financial resources needed to meet their department plans in accordance with the strategic plan. Resource allocations will flow from the department plans - departments' annual budgets will then flow from their longer-term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

## Performance Measurement

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

# CITY OF NORTH MANKATO

## ORGANIZATION CHART



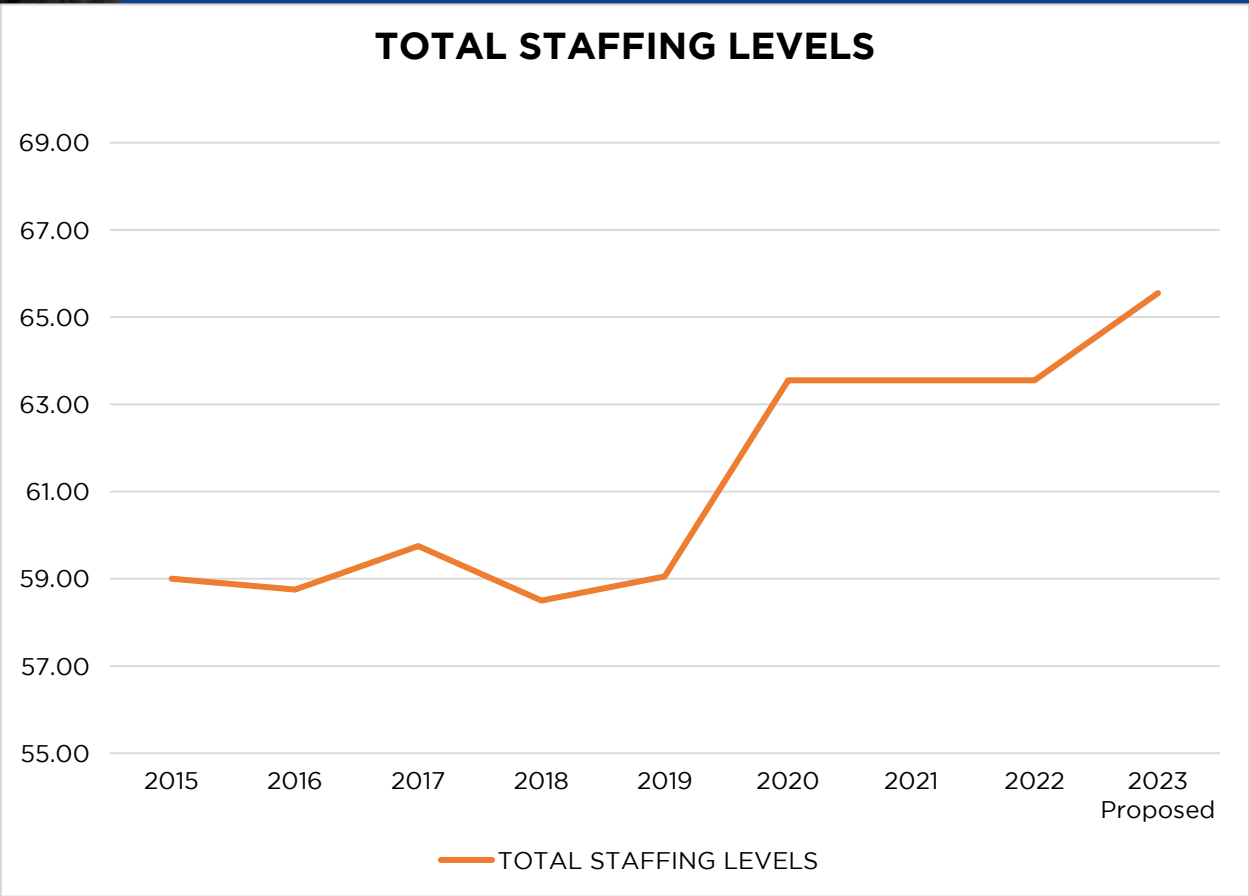


# CITY STAFFING HISTORY

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



TOTAL STAFFING LEVELS





# STAFFING SUMMARY BY DEPT.

General Government	2020	2021	2022	2023 Proposed
City Administrator	0.5	0.5	0.5	0.5
City Clerk	1	1	1	1
Finance Director	0.5	0.5	0.5	0.5
Senior Account Clerk	0.5	0.5	0.5	0.5
Part-time Account Clerk/Planning Intern	0.25	0.25	0.25	0.25
Public Information Officer	1	1	1	1
Custodian	1	1	1	1
<b>General Government Total</b>	<b>4.75</b>	<b>4.75</b>	<b>4.75</b>	<b>4.75</b>
Police	2020	2021	2022	2023 Proposed
Police Chief	1	1	1	1
Police Lieutenant	3	3	3	3
Senior Patrol Officer	3	3	4	3
1st. Class	3	3	3	3
2nd. Class	2	2	3	2
3rd. Class	2	2	0	3
Probationary	0	0	0	1
Detective	1	1	1	1
Part-time Police Secretary	0.5	0.5	0.5	0.5
Police Secretary	1	1	1	1
<b>Police Total</b>	<b>16.50</b>	<b>16.50</b>	<b>16.50</b>	<b>18.50</b>
Street	2020	2021	2022	2023 Proposed
Public Works Director	0.33	0.33	0.33	0.33
Street Foreman	1	1	1	1
Street Maint. III	4	4	4	4
Street Maint. II	2	2	2	2
Street Maint. I	0.5	0.5	0.5	0.5
<b>Street Total</b>	<b>7.83</b>	<b>7.83</b>	<b>7.83</b>	<b>7.83</b>
Park	2020	2021	2022	2023 Proposed
Park Foreman	1	1	1	1
Park Maint. II	0.5	0.5	0.5	0.5
Park Maint. I	1.8	1.8	1.8	1.8
Youth Sports Coordinator	1	1	1	1
Aquatics & Recreation Coordinator	1	1	1	1
Caswell Maint.	0.5	0.5	0.5	0.5
Caswell Park Coordinator	1	1	1	1
<b>Park Total</b>	<b>6.80</b>	<b>6.80</b>	<b>6.80</b>	<b>6.80</b>
Shop	2020	2021	2022	2023 Proposed
Mechanic	2	2	2	2
<b>Shop Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
Library	2020	2021	2022	2023 Proposed
Library Director	1	1	1	1
Assistant Librarian	3	3	3	3
Bookmobile	1	1	1	1
Part-time Assistant Librarian	1	1	1	1
<b>Library Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
Community Development	2020	2021	2022	2023 Proposed
Community Development Director	1	1	1	1
Planner	1	1	1	1
Senior Records Clerk/Permit Clerk	1	1	0	0
Records Clerk/Permit Clerk	0	0	1	1
Building Official	1	1	1	1
Building Inspector	1	1	1	1
<b>Community Development Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>GENERAL FUND TOTAL</b>	<b>48.88</b>	<b>48.88</b>	<b>48.88</b>	<b>50.88</b>

Water Utility	2020	2021	2022	2023 Proposed
City Administrator	0.25	0.25	0.25	0.25
Public Works Director	0.33	0.33	0.33	0.33
Finance Director	0.25	0.25	0.25	0.25
Account Clerk	1.25	1.25	1.25	1.25
Water Superintendent/Interim Parks Operations Manager	1	1	1	1
Water Foreman	1	1	1	1
Water Serviceman III / Electrician	0.5	0.5	0.5	0.5
Water Serviceman II	0	0	0	0
Water Serviceman I	2	2	2	2
<b>Water Utility Total</b>	<b>6.58</b>	<b>6.58</b>	<b>6.58</b>	<b>6.58</b>
Wastewater Utility	2020	2021	2022	2023 Proposed
City Administrator	0.25	0.25	0.25	0.25
Public Works Director	0.34	0.34	0.34	0.34
Finance Director	0.25	0.25	0.25	0.25
Account Clerk	1.25	1.25	1.25	1.25
Sewer Serviceman II	1	1	1	1
Water Serviceman III/Electrician	0.5	0.5	0.5	0.5
Street Superintendent	1	1	1	1
<b>Wastewater Utility Total</b>	<b>4.59</b>	<b>4.59</b>	<b>4.59</b>	<b>4.59</b>
Recycling Utility	2020	2021	2022	2023 Proposed
Recycling Lead Operator	0.5	0.5	0.5	0.5
Recycling Part-time	1	1	1	1
<b>Recycling Utility Total</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>
Storm Water Utility	2020	2021	2022	2023 Proposed
Storm Water Maintenance II	1	1	1	1
<b>Storm Water Utility Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Solid Waste Utility	2020	2021	2022	2023 Proposed
Account Clerk	1	1	1	1
<b>Solid Waste Utility Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>TOTAL STAFFING LEVELS</b>	<b>63.55</b>	<b>63.55</b>	<b>63.55</b>	<b>65.55</b>





# FUND SUMMARIES





# EXECUTIVE SUMMARY

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

\$7,749,680

## Tax Levy

The total tax levy for the City for the 2023 Budget is \$7,749,680, an 8.8% increase from 2022. This is a \$626,685 increase from 2022 with \$554,366 going to the General Fund and \$72,319 to the Debt Service Fund. The operating levy increase of \$554,366 is proposed to support General Fund operations and two new police officers, and the debt service levy increase is to cover current and future debt service payments while meeting debt reserve policies.

\$10,232,715

## General Fund Revenues

The City's General Fund Budget for 2023 is proposed at \$10,232,715 which is an increase of \$811,135. The increase is a result of an increased tax levy, transfers, permits, and interest earnings.

\$90,976

## Port Authority General Fund Revenues

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

\$3,339,218

## Debt Service Fund Revenues

The City's Debt Service Revenue for 2023 is proposed at \$3,339,218 of which the total Tax Levy of the debt service fund is proposed at \$1,819,739. The balance is comprised of sales tax, special assessments, state aid, and TIF payments. Total debt payments in 2023 are \$3,159,356, an increase of \$312,305. The total outstanding debt projected for 2023 is \$46,240,900. The 2023 budget includes a proposed debt issuance of \$6.5 million for indoor recreation.

GENERAL FUND HISTORY AND FORECAST										
SOURCES	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	COMMENTS
REVENUES										
PROPERTY TAX	5,105,890	5,201,575	5,300,575	5,854,941	554,366	6,001,315 166	6,151,348 166	6,305,132 166	6,462,760 166	7.67% Levy increase; 1.45% new growth
SALES TAX	118	225	164	166	2					
FRANCHISE TAX	513,512	540,223	513,000	516,000	3,000	521,160	526,372	531,636	536,951	
OTHER TAX	75,075	178,995	94,000	104,000	10,000	104,040	104,080	104,121	104,162	Gambling tax increase collections Liquor licenses to reflect actual
LICENSE AND PERMITS - BUSINESS	118,560	131,923	121,850	130,150	8,300	130,150	129,775	129,775	129,775	
LICENSE AND PERMITS - NON-BUSINESS	402,166	497,382	397,350	503,450	106,100	508,460	513,521	518,632	523,794	Building permits to reflect actual
INTERGOVERNMENTAL	2,194,067	2,241,056	2,439,219	2,470,000	30,781	2,479,953	2,489,956	2,500,009	2,510,112	Additional State-Aid in 2023
CHARGES FOR SERVICES	840,113	100,080	58,370	53,150	(5,220)	53,150	53,150	53,150	53,150	Cable TV revenue decreases
FINES AND FORFEITURES	25,863	30,312	19,400	19,200	(200)	19,200	19,200	19,200	19,200	
SPECIAL ASSESSMENTS	5,233	7,769	5,150	5,150	-	5,150	5,150	5,150	5,150	
MISCELLANEOUS	64,524	450,153	178,752	242,758	64,006	245,557	247,467	260,995	264,146	Interest rates and insurance dividends
TRANSFERS IN	569,817	261,750	293,750	333,750	40,000	333,750	333,750	333,750	333,750	Increased transfers from utility funds
TOTAL REVENUES	\$9,914,939	\$9,641,443	\$9,421,580	\$10,232,715	\$811,135	\$10,402,051	\$10,573,935	\$10,761,716	\$10,943,116	
EXPENDITURES										
PERSONNEL SERVICES	4,933,967	4,990,609	5,217,523	5,517,051	299,528	5,660,262	5,782,803	5,934,555	6,090,909	Two new officers, temp labor
SUPPLIES	937,883	1,079,141	1,143,710	1,256,410	112,700	1,273,181	1,280,074	1,297,079	1,304,210	
SERVICES AND CHARGES	1,762,899	1,667,718	1,555,019	1,656,004	100,985	1,665,880	1,675,822	1,685,923	1,696,146	
CAPITAL OUTLAY	1,248,430	746,338	813,250	941,750	128,500	816,000	814,250	849,250	849,250	Increase of \$50K for Parks and \$80K for Streets ASA Repairs, Transit contract increase
AREA AGENCY DISBURSEMENTS	263,516	230,640	227,410	382,452	155,042	382,452	382,452	382,452	382,452	
TRANSFERS OUT	490,379	438,960	457,000	457,000	-	457,000	532,000	507,000	507,000	
TOTAL EXPENDITURES	\$9,637,074	\$9,153,405	\$9,413,912	\$10,210,667	\$796,755	\$10,254,775	\$10,467,401	\$10,656,259	\$10,829,967	
REVENUES OVER (UNDER) EXPENDITURES	277,864	488,038	7,668	22,048		147,276	106,534	105,457	113,149	Future reductions necessary depending on LGA
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	195,070	-	26,500	131,000		131,000	131,000	131,000	131,000	Repayment from debt service
CASH, BEGINNING	3,387,757	3,792,341	5,099,187	5,133,355		5,264,392	5,520,648	5,736,169	5,950,637	
CASH, ENDING	3,762,341	5,099,187	5,133,355	5,286,403		5,564,679	5,802,213	6,038,670	6,282,819	
CASH AS % OF EXPENDITURES	39%	56%	55%	52%		54%	55%	57%	58%	Meets fund balance policy

# 2022 & 2023 REVENUES AND EXPENDITURES

GENERAL FUND REVENUES	2022 ADOPTED	2023 PROPOSED	+/-	%+/-	NOTES
Property Tax	\$5,300,575	\$5,854,941	\$554,366	10%	8.8% Levy increase; 1.45% new growth
Sales Tax	164	166	2	1%	
Franchise Tax	513,000	516,000	3,000	1%	
Other Tax	94,000	104,000	10,000	11%	Gambling tax increase collections
License and Permit - Business	121,850	130,150	8,300	7%	Liquor licenses to reflect actual
License and Permit - Non-Business	397,350	503,450	106,100	27%	Building permits to reflect actual
Intergovernmental	2,439,219	2,470,000	30,781	1%	Additional State-Aid in 2023
Charges for Service	58,370	53,150	(5,220)	-9%	Cable TV revenue decreases
Fines and Forfeitures	19,400	19,200	(200)	-1%	
Special Assessments	5,150	5,150	-	0%	
Miscellaneous	178,752	242,758	64,006	36%	Interest rates and insurance dividends
Transfers In	293,750	333,750	40,000	14%	Increased transfers from utility funds
REVENUES (Total)	\$9,421,580	\$10,232,715	\$811,135	8%	

GENERAL FUND EXPENDITURES	2022 ADOPTED	2023 PROPOSED	+/-	%+/-	NOTES
Legislative	\$56,051	\$62,003	\$5,952	11%	COLA
General Government	772,804	739,780	(33,024)	-4%	Wage adjustments and no elections
Attorney	115,816	135,000	19,184	17%	Contracts
Police	2,351,496	2,619,877	268,381	11%	New positions and clothing allowances
Fire	363,976	382,030	18,054	5%	
Streets	1,977,632	2,136,231	158,599	8%	Wage adjustments and street maintenance
Maintenance & Equipment	306,791	314,465	7,674	3%	
Street Lighting	382,754	391,050	8,296	2%	
Parks	989,835	1,127,644	137,809	14%	Restore parks plan spending to pre-COVID levels
Library	628,885	650,085	21,200	3%	
Bookmobile	100,914	105,430	4,516	4%	
Community Development	613,648	648,960	35,312	6%	
Miscellaneous	68,900	58,660	(10,240)	-15%	Fireworks adjustment
Area Agency Disbursements	227,410	382,452	155,042	68%	ASA capital spending, Mankato transit contract
Transfers	457,000	457,000	-	0%	
EXPENDITURES (Total)	\$9,413,912	\$10,210,667	\$796,755	8%	



# 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

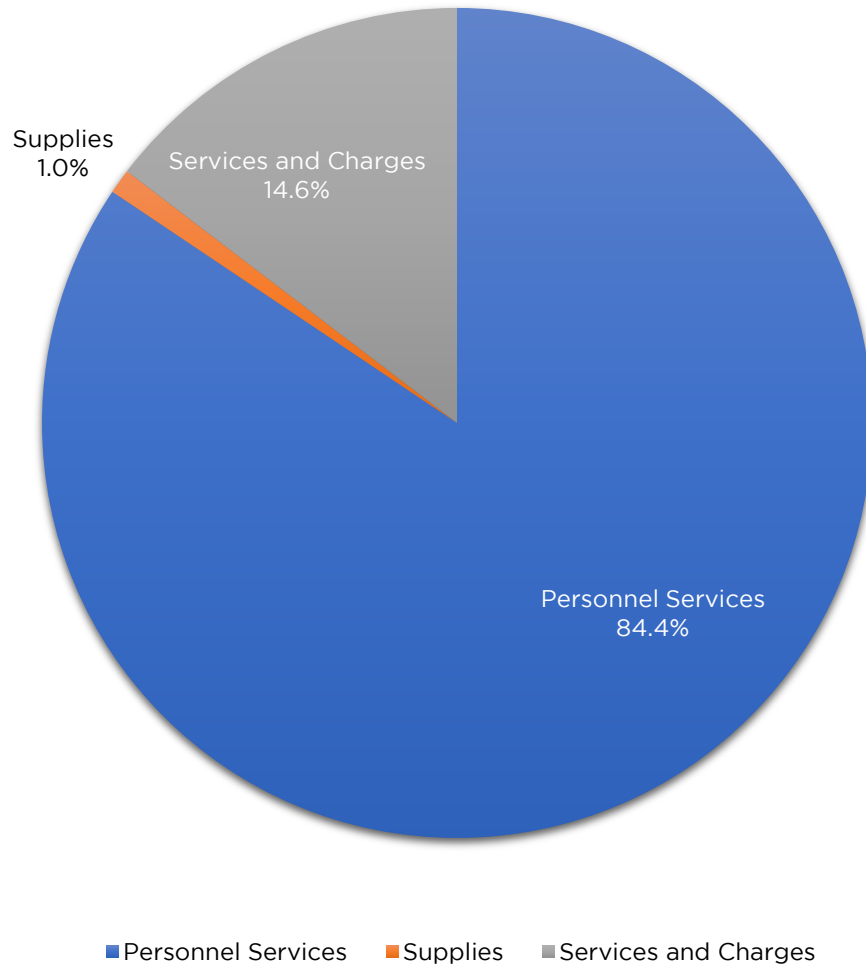
## Members:

- Mayor – Scott Carlson
- Council Member – Matt Peterson
- Council Member – Sandra Oachs
- Council Member – Billy Steiner
- Council Member – James Whitlock



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

## 2023 Legislative Budget





# GENERAL GOVERNMENT

Reports to – Kevin McCann- City Administrator



Description:

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

Departments:

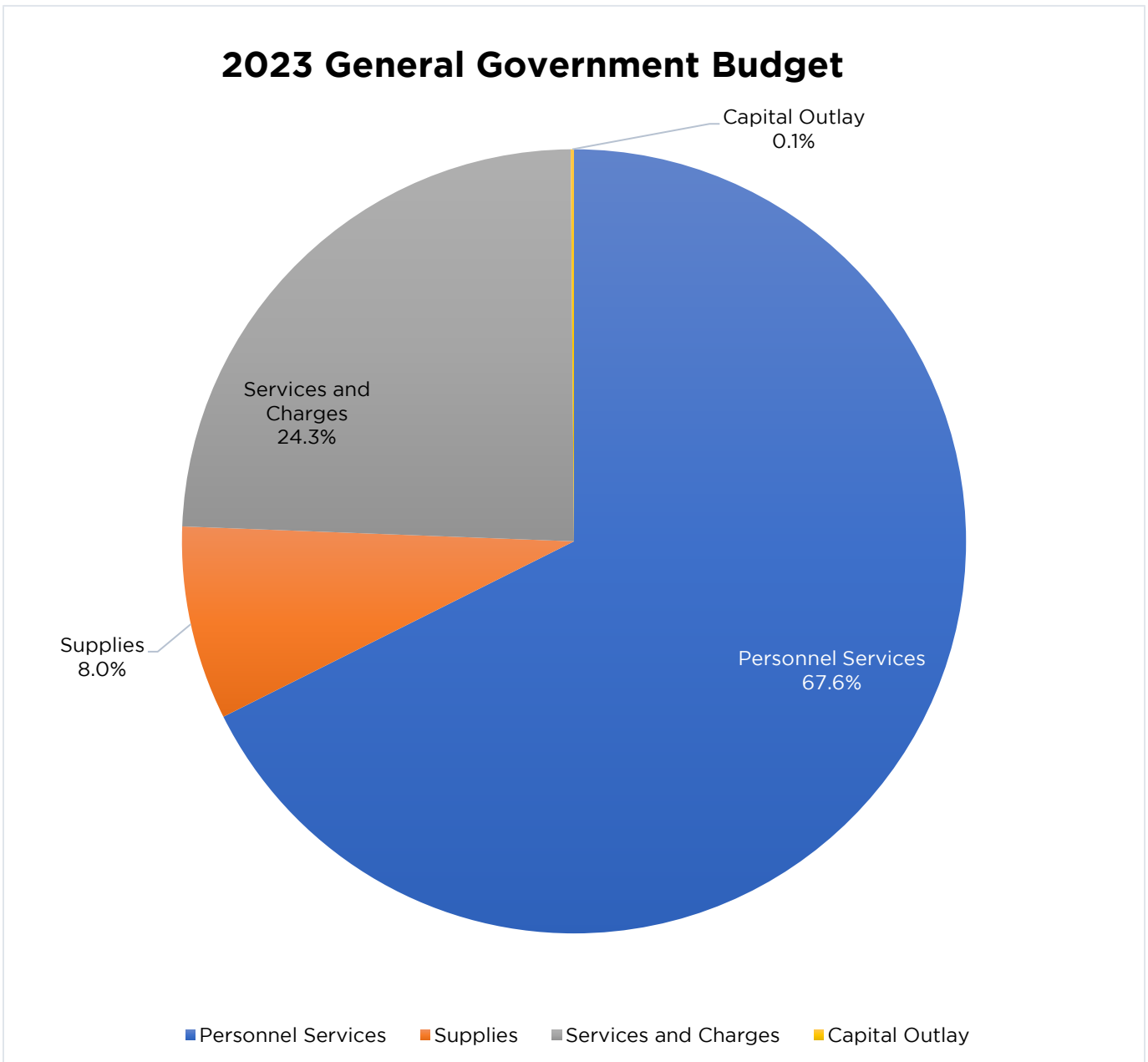
- Administration
- City Clerk
- Building Services
- Finance
- Customer Services
- Finance/Utilities
- Payroll/Benefits

PERSONNEL BREAK DOWN:

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



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



# ATTORNEY

Reports to – City Council and City Administrator



## Description:

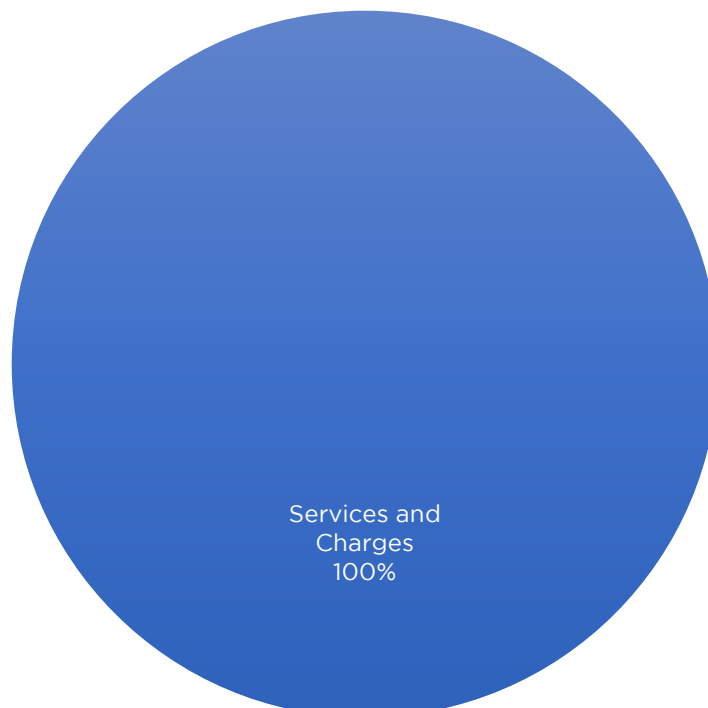
The City of North Mankato has contracted with Kennedy & Kennedy law firm for 20 years to perform legal services for both civil and criminal prosecution.

## Service:

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

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

## 2022 City Attorney Budget





# POLICE DEPARTMENT

*Reports to - Ross Gullickson - Chief of Police*



## Description:

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

## Services:

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

## Highlights (2021 figures):

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

## Opportunities/Goals (2022 & 2023):

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

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

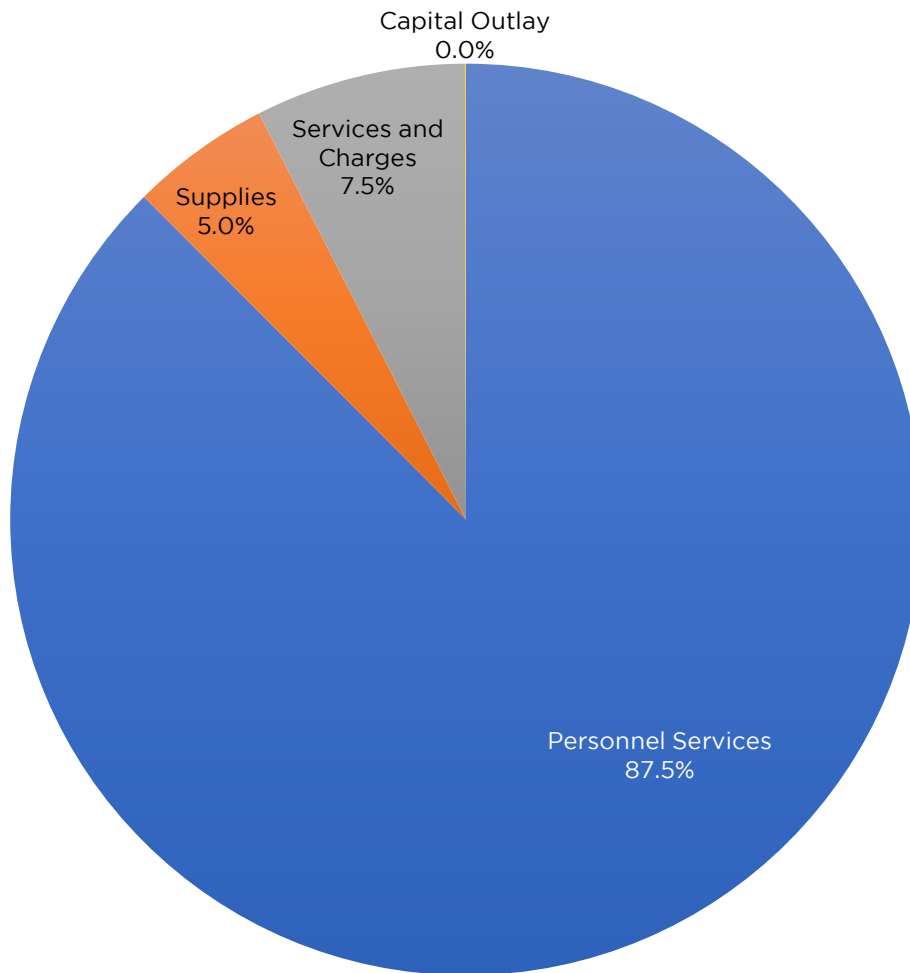
#### PERSONNEL BREAK DOWN:

Department	Job Classification	2021	2022	2023
POLICE	Police Chief	1	1	1
	Police Lieutenant	3	3	3
	Senior Patrol Officer	3	4	3
	1st. Class	3	3	3
	2nd. Class	2	3	2
	3rd. Class	2	0	3
	Probationary	0	0	1
	Detective	1	1	1
	Part-time Police Secretary	0.5	0.5	0.5
	Police Secretary	1	1	1
Department Total		16.5	16.5	18.5



Police	2021 Actual	2022 Adopted	2023 Proposed	+/- 2022/2023	Comments
Personnel	2,099,153	2,058,158	2,292,817	234,659	New officers
Supplies	105,086	109,500	130,500	21,000	Uniform allowance
Services & Charges	161,464	182,838	195,560	12,722	Property, vehicle, liability insurance increases
Capital Outlay	-	1,000	1,000	-	
<b>TOTAL</b>	<b>\$2,365,703</b>	<b>\$2,351,496</b>	<b>\$2,619,877</b>	<b>\$268,381</b>	

## 2023 Police Budget





# FIRE DEPARTMENT

*Reports to - Jim Zwaschka- Fire Chief*



## Description:

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

## Services:

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

## Highlights:

- Responded to 140 calls for service:

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

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

## Opportunities:

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

## Future Challenges:

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

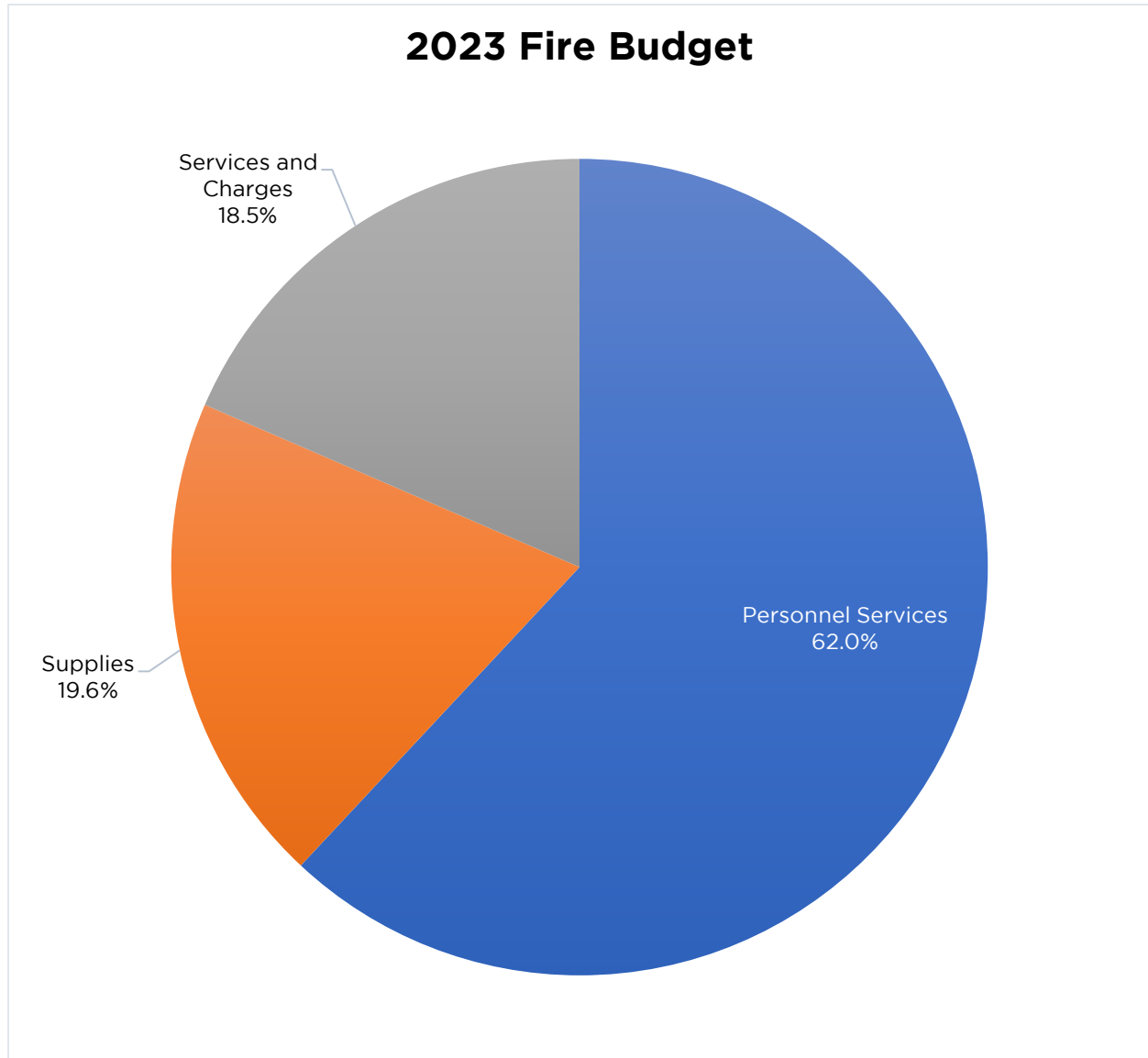
STRENGTHS	FUTURE CONSIDERATIONS
A staff of well trained, dedicated firefighters.	Aging apparatus and facilities with increased cost of preventative maintenance
Strong community support and trust for fire department.	Rely on a neighboring department for vehicle extrication.
Firefighters with diverse backgrounds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

#### PERSONNEL BREAK DOWN:

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



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





# STREET DEPARTMENT

*Reports to - Nate Host - Public Works Director*



## Description:

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

## Services:

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

## Highlights:

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

## Opportunities:

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

## Future Challenges:

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



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

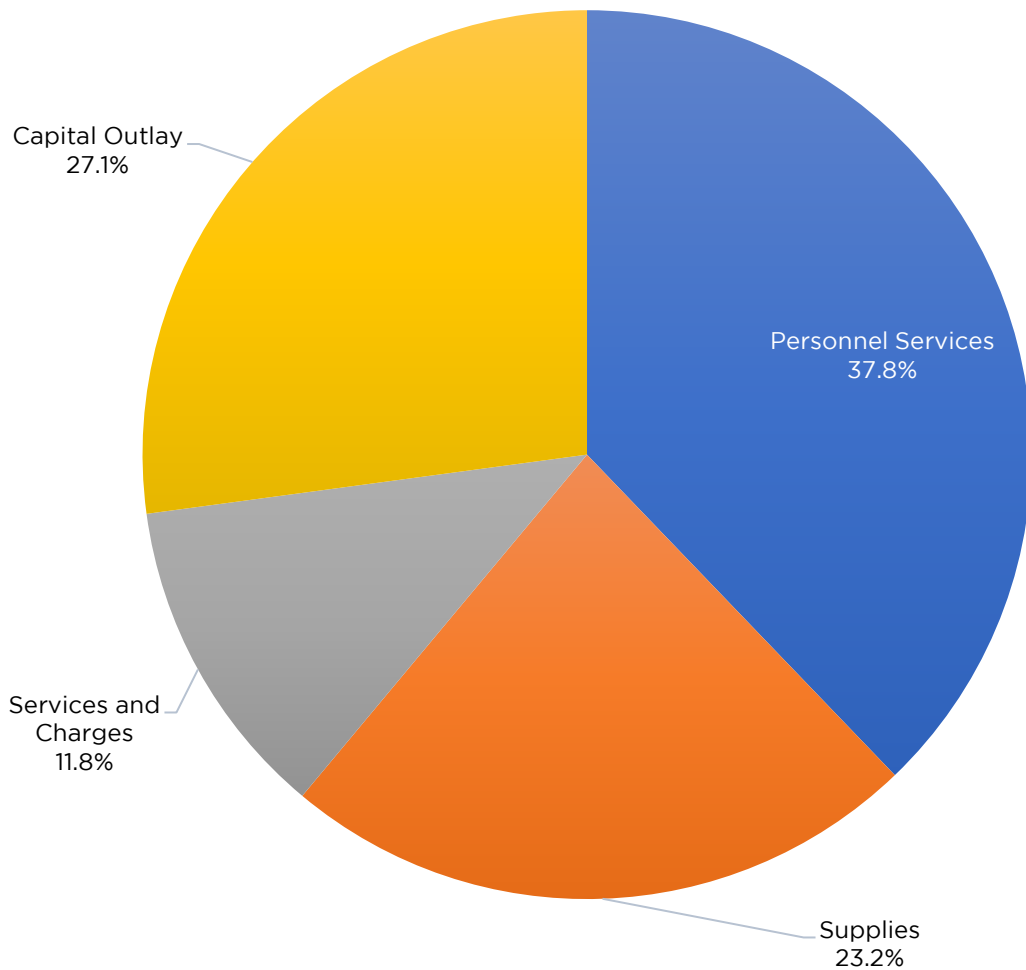
#### PERSONNEL BREAK DOWN:

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



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

## 2023 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

### Highlights:

- 5,000 vehicle hours maintained

### Opportunities:

- Increased technology for fleet maintenance
- Needs assessment

### Future Challenges:

- Aging fleet requiring increased repair

### PERSONNEL BREAK DOWN:

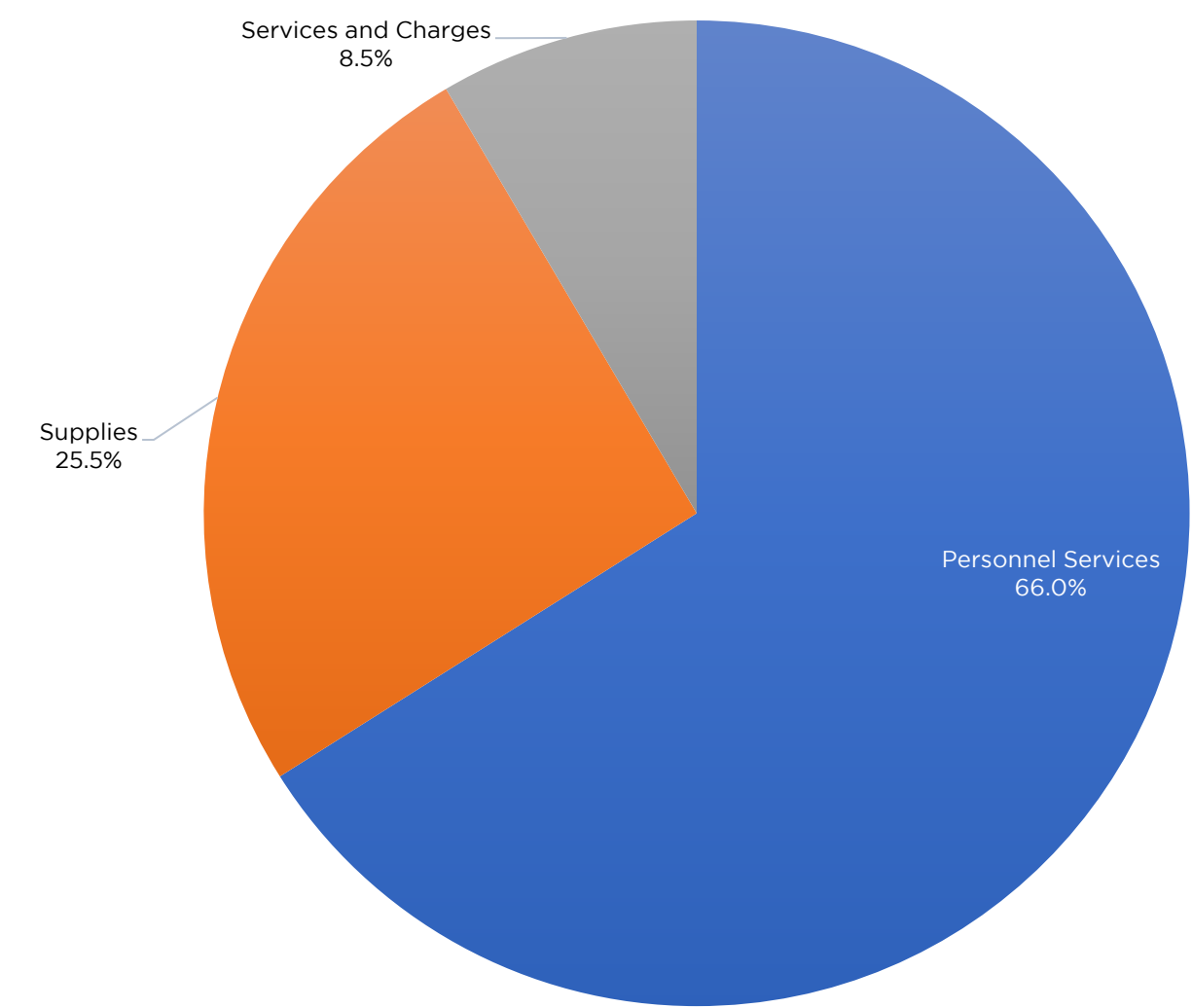
DEPARTMENT	JOB CLASSIFICATION	2021	2022	2023
MAINT. & EQUIP.	Mechanic II	2	2	2
Department Total		2	2	2

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



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

## 2023 Maintenance and Equipment Budget



# STREET LIGHTING

Reports to – Nate Host – Public Works Director



## Description:

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

## Services:

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

## Opportunities:

- Utilize new fixtures to reduce costs
- Increase environmental sustainability

## Highlights:

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

## Future Challenges:

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

## PERSONNEL BREAK DOWN:

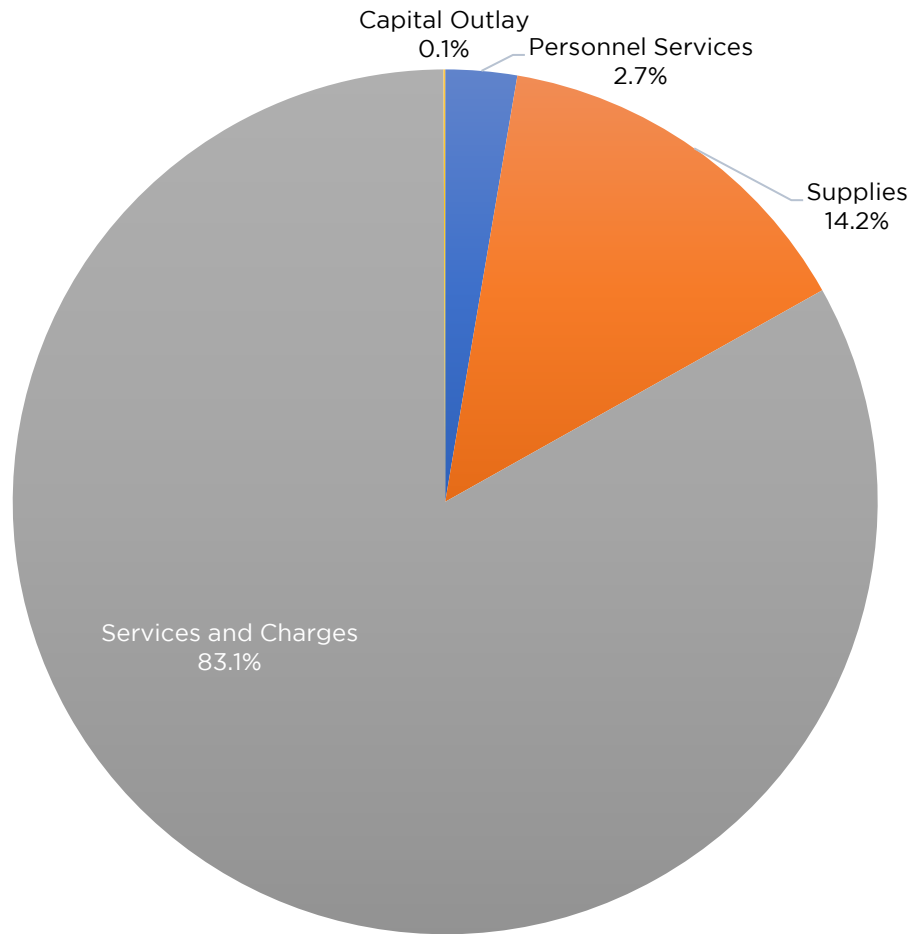
DEPARTMENT	JOB CLASSIFICATION	2021	2022	2023
STREET LIGHTING	City Electrician	0.1	0.1	0
	Department Total	0.1	0.1	0

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



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

## 2023 Street Lighting Budget



# PARKS DEPARTMENT

*Reports to - Nate Host - Public Works Director*



## Description:

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

## Services:

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

## Opportunities:

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

## Highlights:

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

## Future Challenges:

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



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

#### PERSONNEL BREAKDOWN:

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

#### NORTH MANKATO PARKS:

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

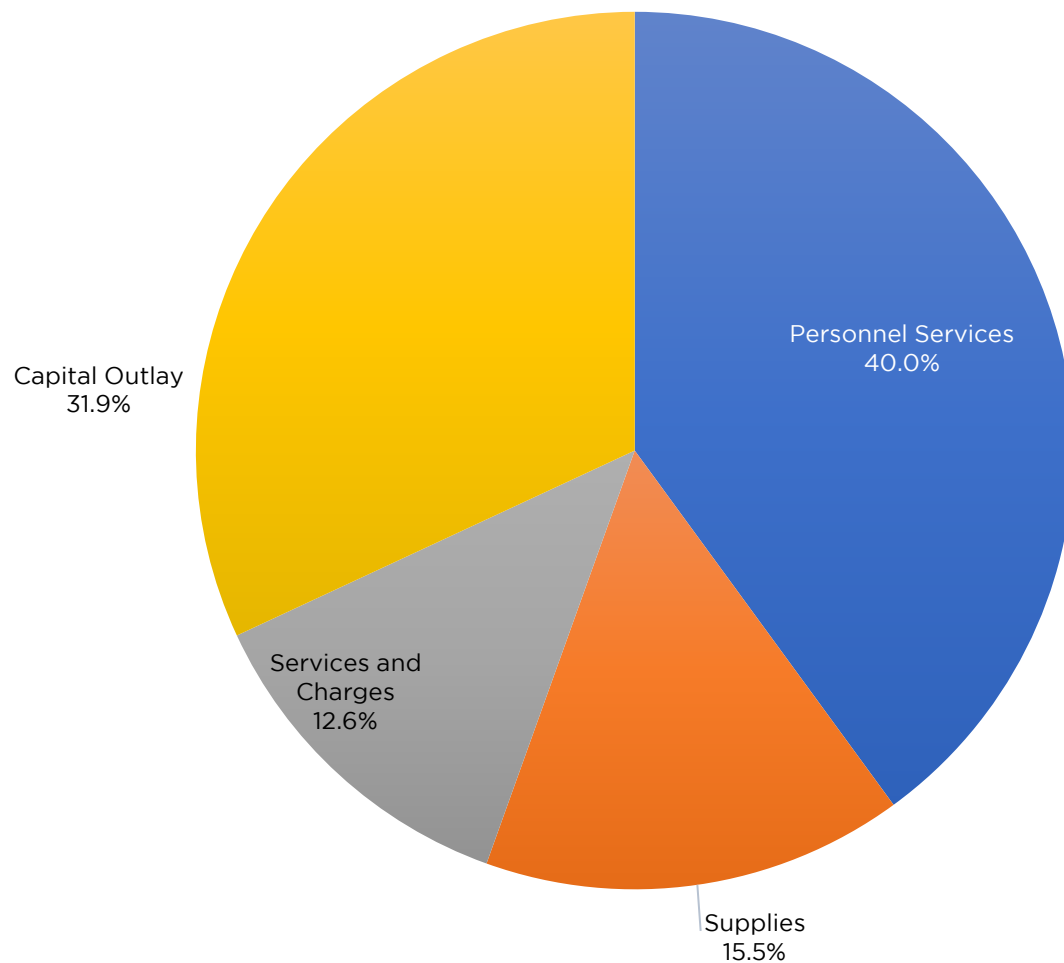
Total Acreage – 250.31 Acres





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

### 2023 Parks Department Budget



# LIBRARY

*Reports to - Katie Heintz - Library Director*

- Library expansion



## Description:

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

## Services:

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

## Opportunities:

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

## Highlights:

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

## Future Challenges:

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

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

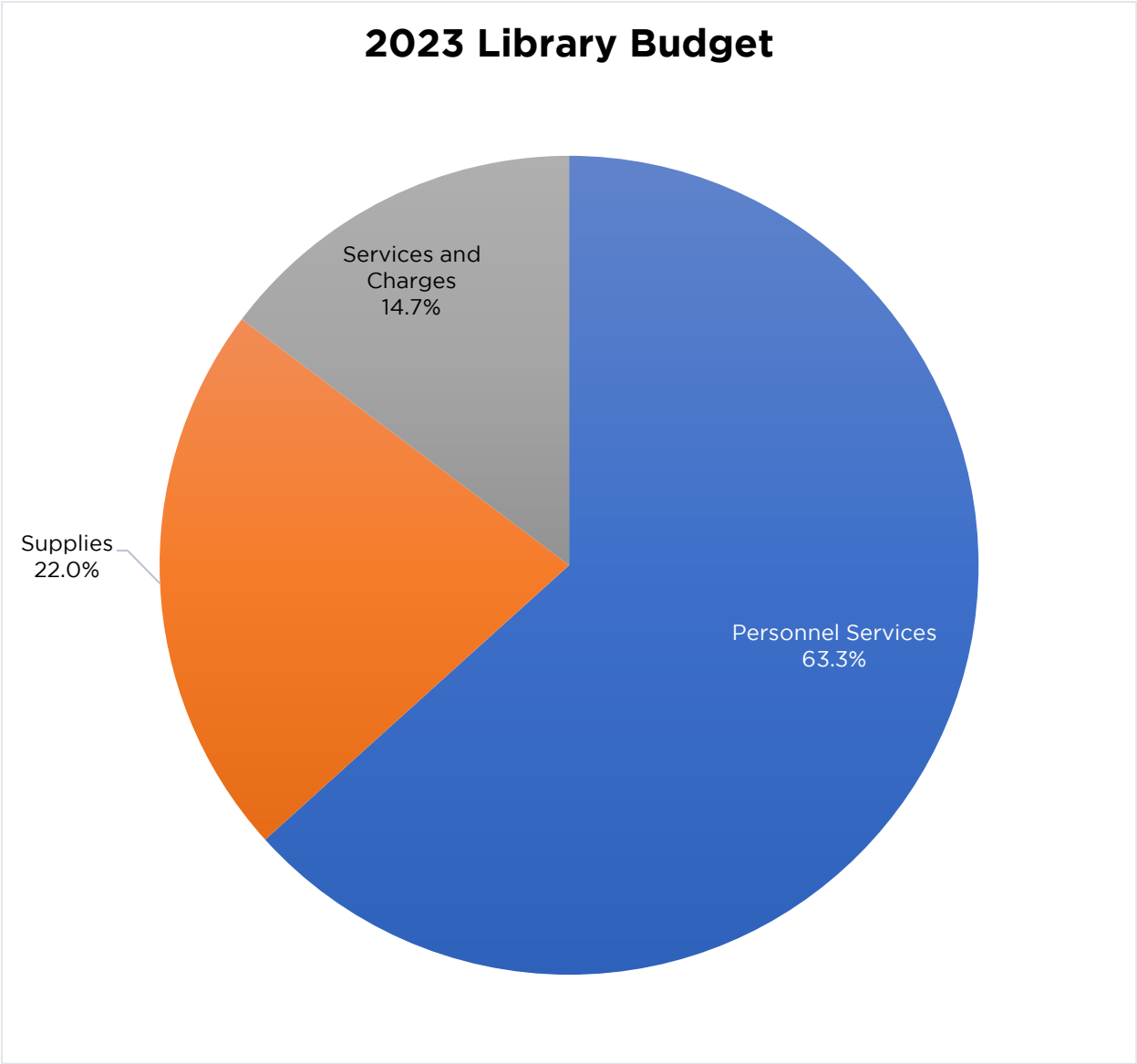
#### PERSONNEL BREAKDOWN:

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





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



# BOOKMOBILE

Reports to - Katie Heintz - Library Director



## Description:

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

## Services:

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

## Opportunities:

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

## Highlights:

- 716 stops for service
- 8,325 individuals served

## Future Challenges:

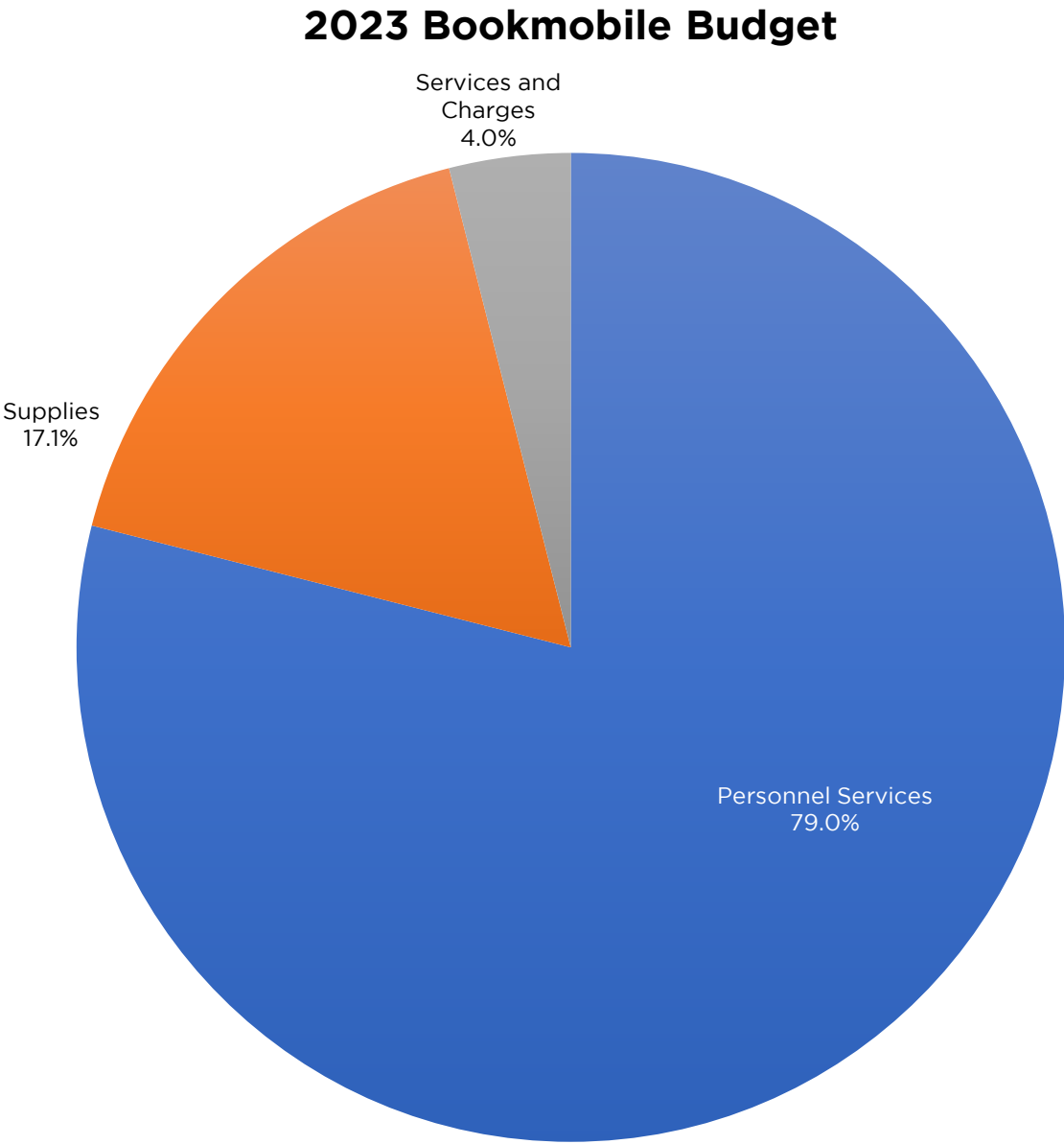
- Prepare for the need to replace the Bookmobile
- Improve staffing, backup drivers/librarians

## PERSONNEL BREAK DOWN:

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



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





# COMMUNITY DEVELOPMENT

*Reports to - Mike Fischer - Community  
Development Director*



## Description:

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

## Services:

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

## Highlights:

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

## Future Threats:

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

## STRENGTHS

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

Strong potential in the downtown area with growing business associations

Timely and efficient inspections and permitting process

Vibrant community art and deeply loyal residents

## FUTURE CONSIDERATIONS

Lack of land guided for multifamily development

Housing options for newer and workforce individuals

The limited land for commercial development

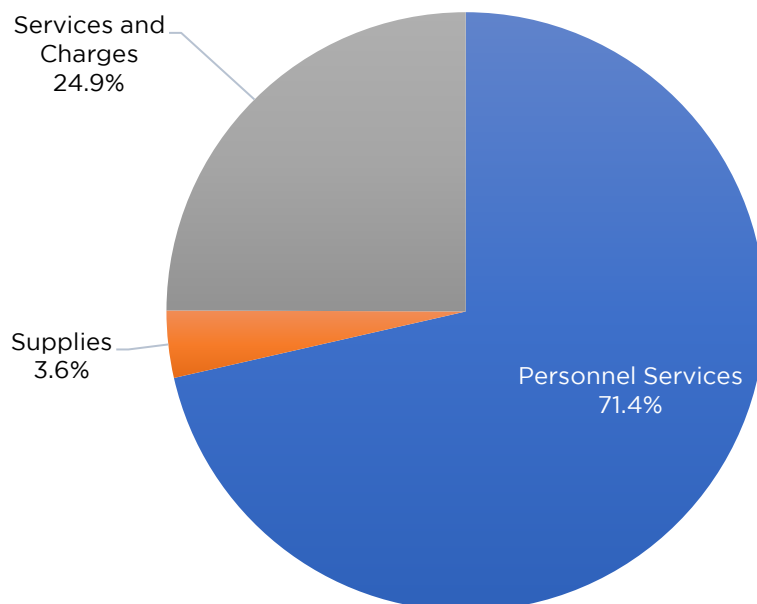
Reuse of Perkins and Taco John's, and redevelopment of Norwood Inn

PERSONNEL BREAK DOWN:

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

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

## 2023 Community Development Budget



# MISCELLANEOUS

Reports to - Kevin McCann - City Administrator



## Description:

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

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

# TRANSFERS OUT

Reports to - Kevin McCann - City Administrator



## Description:

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

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

# AREA AGENCY DISBURSEMENTS

Reports to - Kevin McCann - City Administrator



## Description:

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

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



# PORT AUTHORITY OVERVIEW





## History:

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

## Description:

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

## Services:

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

## Accomplishments:

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

## Future Challenges:

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

# PORT AUTHORITY GENERAL FUND HISTORY AND FORECAST

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



# DEBT SERVICE OVERVIEW





# DEBT SERVICE FUND

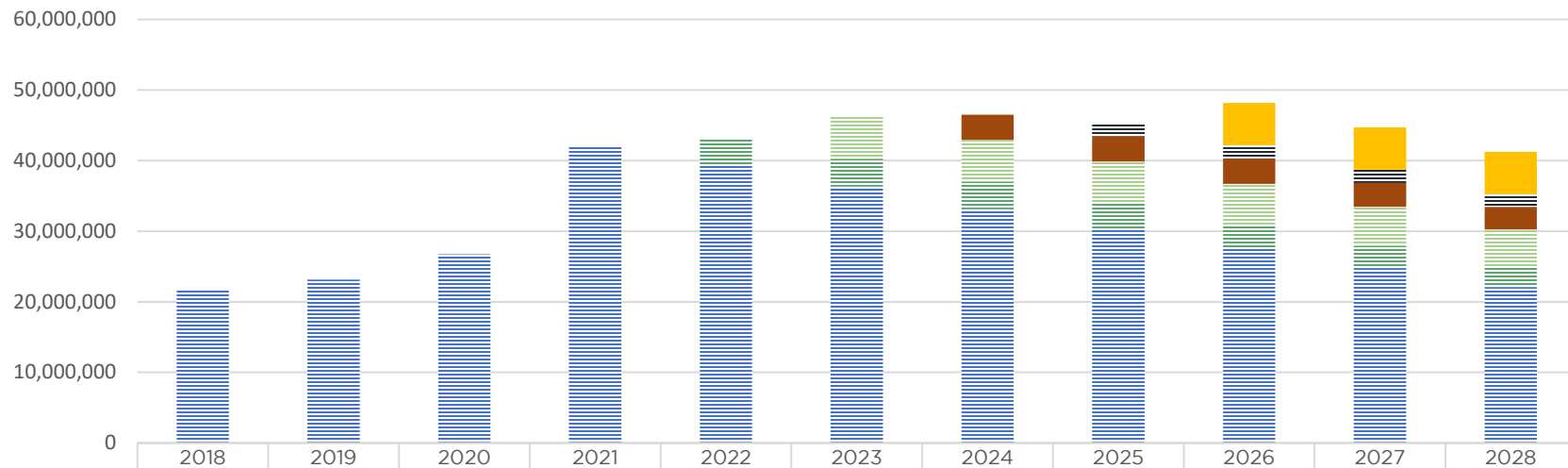
Reports to - Interim Finance Director - Jessica Ryan



## Description:

Debt Service Funds are used to account for the accumulation of resources used for the payment of principal, interest, and fiscal agent fees on long-term liabilities. The City of North Mankato strategically uses debt to provide consistency in its high quality of municipal services, without subjecting residents and business to dramatic spikes and declines in taxes. Several different types of bonds are used by the City of North Mankato for providing services, including General Obligation Bonds, Revenue Bonds, Capital Lease Bonds, and Lease Revenue Bonds. General Obligation total outstanding debt projected for 2023 totals \$46,240,900.

## Existing Debt & Future Debt



### TOTAL

\$21,812,322	\$23,131,300	\$26,723,300	\$41,980,300	\$43,151,200	\$46,240,900	\$46,509,600	\$45,357,100	\$48,183,600	\$44,724,900	\$41,240,200
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# DEBT SERVICE FUND HISTORY AND FORECAST

	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	COMMENTS
REVENUES										
PROPERTY TAX	1,680,554	1,690,166	1,747,420	1,819,739	72,319	1,992,614	2,181,912	2,389,194	2,616,167	4% D/S Levy Increase (8.8% Total Levy Increase)
TAX INCREMENT TRANSFER IN	133,727	133,123	159,582	188,035	28,452	72,190	70,310	68,935	67,015	
SALES TAX TRANSFER IN	513,503	583,284	524,107	691,500	167,393	728,700	493,700	481,300	499,900	Sales Tax transfer toward Indoor Rec
SPECIAL ASSESSMENTS - CURRENT	120,188	98,628	177,136	226,775	49,639	281,746	283,881	313,829	306,682	
SP. ASSESS. - INTEREST/PENALTY	560,963	141,922	62,421	62,000	(421)	33,000	53,000	75,000	103,000	
SP. ASSESS. - DELINQUENT	734	7,355	16,572	16,572	-	33,417	33,417	33,417	33,417	
SP. ASSESS. - DEFERRED	251	3,695	24,726	21,673	(3,053)	18,620	15,566	12,513	900	
INTERGOVERNMENTAL	-	-	259,350	257,300	(2,050)	260,100	-	-	-	MnDOT reimbursement
INVESTMENT EARNINGS	3,916	183	2,000	2,000	-	2,000	2,000	2,000	2,000	
TRANSFERS IN	2,332,401	1,855,080	-	-	-	-	-	-	-	
BOND PROCEEDS	2,479,306	1,637,905	-	53,625	-	-	30,000	90,000	-	
<b>TOTAL REVENUES</b>	<b>\$7,825,542</b>	<b>\$6,151,341</b>	<b>\$2,973,314</b>	<b>\$3,339,218</b>	<b>\$312,279</b>	<b>\$3,353,502</b>	<b>\$3,163,787</b>	<b>\$3,466,188</b>	<b>\$3,629,081</b>	
EXPENDITURES (BONDS)					-					
<b>G.O. Debt Service Funds</b>										
2009D GO STATE AID STREET AND REFUNDING BONDS	256,100	259,350	-	-	-	-	-	-	-	Refunded 1998B State Aid Street Bonds (Countryside Dr. & Commerce Extension) & Extend CSAH41/ Carlson Dr./ Howard Dr.
2010A GO IMPROVEMENT BONDS	213,075	1,311,918	199,120	188,600	(10,520)	187,400	186,000	189,400	182,400	CSAH 41/ Carlson Dr./ Howard Dr.
2010C GO REFUNDING BONDS	676,105	770,143	274,573	-	(274,573)	-	-	-	-	Refunds 2001A Water Revenue Bonds, 2002A G.O. Improvement Bonds, 2003A Improvement Bonds, 2006A Improvement Bonds (Water Plant #2 Radium Removal, Water Loop - Howard to Pleasant View, Northgate Presidential, Rolling Green, Lor Ray Dr. Extension, Mary Cir.)
2012A GO CROSS OVER REFUNDING BONDS	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	80,388	614,192	77,538	67,550	(9,988)	70,550	73,350	70,950	73,550	Roe Crest-Noretta-Belgrade Ravine, Old Belgrade Avenue
2015A GENERAL OBLIGATION BONDS	129,093	72,293	146,543	164,343	17,800	176,743	193,625	200,078	200,703	West Carlson Dr Extension
2015B GENERAL OBLIGATION REFUNDING BONDS	-	-	257,700	260,500	2,800	260,500	-			Refunds 2005A, 2006B, 2006C, 2007B, 2008B and 2009D.
2016A GENERAL OBLIGATION BONDS	128,550	126,450	129,250	132,000	2,750	129,700	127,400	125,100	73,300	75' Ladder Fire Truck & Roe Crest
2018A GENERAL OBLIGATION BONDS - Swim Facility	330,694	354,094	352,119	354,769	2,650	352,194	354,394	351,369	353,119	Spring Lake Swim Facility Project
2018A GENERAL OBLIGATION BONDS - Jefferson	34,344	38,669	38,069	42,244	4,175	41,344	40,444	39,544	38,644	Jefferson Ave.
2019A G.O. IMPROVEMENT BONDS - Commerce & Tyler	132,185	120,675	116,100	114,300	(1,800)	117,450	115,550	118,600	116,600	Commerce & Tyler Ave.
2019A GENERAL OBLIGATION BONDS - Equipment	4,240	27,900	34,900	34,300	(600)	33,700	33,100	32,500	31,900	Equipment
2020B - Monroe, Hoover SRTS, Countryside		46,797	250,000	260,850	10,850	256,550	257,200	252,800	248,400	
<b>2021A GO BONDS - Cliff &amp; Harrison</b>			51,474	122,450	70,976	144,150	145,250	146,150	146,850	
<b>2022A GO BONDS - Lor Ray &amp; McKinley</b>				145,657		273,848	345,598	345,098	339,223	

# DEBT SERVICE FUND HISTORY AND FORECAST (CONTINUED)

	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	COMMENTS
PROJECTED DEBT SERVICE										
Bonds Issued 2023 - Somerset (\$2.825), Roundabout (\$.75)	-	-	-	-	-	107,250	294,400	298,550	297,475	
Bonds Issued 2023 - Indoor Rec (\$5.97)						191,400	422,875	425,675	423,250	
Bonds Issued 2024 - Hoover SRTS (\$0.18) & Garfield (\$0.5)	-	-	-	-	-	-	-	-	-	Anticipating full state-aid funded project
Bonds Issued 2025 - Sherman 700 Block (\$0.4)	-	-	-	-	-	-	-	57,000	155,500	
Bonds Issued 2026 - PW Building (\$6.0)						-	-	-	180,000	
TOTAL G.O. DEBT SERVICE FUNDS	2,076,152	3,742,480	1,927,385	1,887,562	(185,480)	2,342,778	2,589,185	2,652,813	2,860,913	
PORT AUTHORITY DEBT SERVICE										
2010D GO TIF REFUNDING BONDS	115,100	116,189	111,938	280,184	168,247					Webster Avenue, Belgrade Avenue (Marigold, et al), FX Fusion.
2011A PORT AUTHORITY GO BONDS	2,675,078	207,100	198,975	200,825	1,850	202,575	194,325	196,075	197,725	Highway 14/41 Interchange Bonds. Receives partial support from Sales Tax.
2011B PORT AUTHORITY TAXABLE GO TAX INC. REVENUE BONDS	33,215	32,615	32,015	31,385	(630)	35,615	34,735	33,835	32,915	422 Belgrade TIF.
2021A GO Bonds - Belgrade Ave.			12,631	27,900	15,269	37,100	36,100	35,100	34,100	
TOTAL PORT AUTHORITY FUNDS	2,823,393	355,904	355,559	540,294	184,736	275,290	265,160	265,010	264,740	
SALES TAX DEBT SERVICE										
2009C GO SALES TAX REVENUE BONDS	230,350	233,700	231,200	233,000	1,800	234,400	-	-	-	Regional Park & Downtown Redevelopment Projects
2010B GO SALES TAX REVENUE BONDS	68,075	66,150	64,225	67,300	3,075	65,200	62,800	-	-	Regional Park & Downtown Redevelopment Projects
2021A GO SALES TAX REVENUE			228,682	391,200	162,518	429,100	430,900	481,300		
TOTAL SALES TAX BONDS	298,425	299,850	524,107	691,500	167,393	728,700	493,700	481,300	-	
TRANSFERS OUT										
OPERATING TRANSFERS TO 603 RIVERBEND ONGOING SUPPORT	-	-	40,000	40,000	-	40,000	40,000	-	-	Place Holder for Now. Dependent on Recycling Revenue.
OPERATING TRANSFER TO ELIMINATE CASH DEFICIT	1,619,956									
OPERATING TRANSFERS	496,345									
TOTAL TRANSFERS OUT	2,116,301	-	40,000	40,000	-	40,000	40,000	-	-	
TOTAL EXPENDITURES	7,314,270	4,398,234	2,847,051	3,159,356	312,305	3,279,518	3,337,438	3,398,435	3,714,521	
REVENUES OVER (UNDER) EXPENDITURES	511,271	1,753,107	126,263	179,862	(26)	73,985	(173,651)	67,753	(85,440)	
TOTAL INTERFUND LOAN ACTIVITY	(312,920)	(294,984)	(143,600)	(143,600)		-	-	-	-	Repayment of loan to General, Water, and Sewer Funds
CASH, BEGINNING	2,268,254	2,394,394	1,746,700	1,729,363		1,765,625	1,839,609	1,665,959	1,733,711	
CASH, ENDING	2,394,394	1,746,700	1,729,363	1,765,625		1,839,609	1,665,959	1,733,711	1,648,271	
CASH AS % OF EXPENDITURES	51%	28%	61%	56%		56%	50%	51%	44%	





# ENTERPRISE FUNDS

Enterprise Fund Overview - Water, Sewer, Solid Waste, Recycling, Stormwater,  
& Hotel Fund



## UTILITY RATES

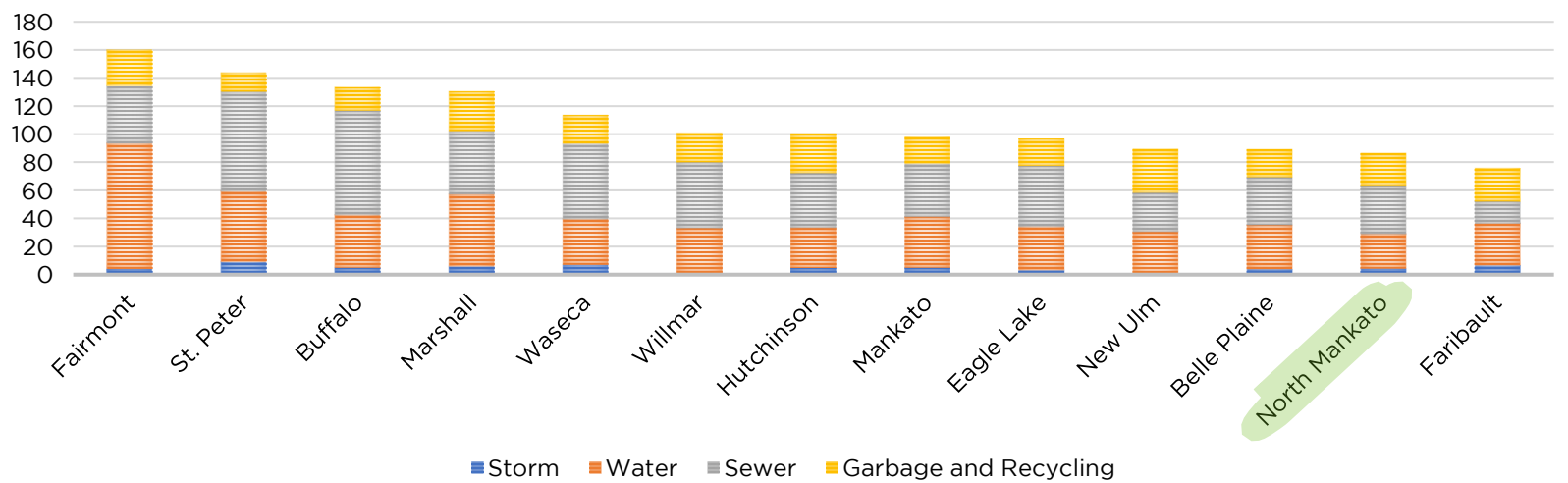
North Mankato Avg. Monthly Utility in 2022 - **\$86.86\***

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>
<i>STORM</i>	\$3.75	\$9.08	\$3.96	\$7.00	\$4.85	\$4.89	\$5.00	\$5.80	\$3.16	\$4.25	\$0	\$1.00	\$6.53
<i>WATER</i>	\$31.90	\$50.24	\$89.32	\$32.92	\$29.05	\$36.49	\$37.80	\$51.52	\$31.30	\$25.15	\$31.00	\$32.47	\$30.30
<i>Garbage and Recycling</i>	\$19.89	\$13.45	\$25.70	\$20.36	\$28.34	\$18.92	\$16.50	\$28.09	\$19.14	\$23.00	\$30.98	\$21.08	\$23.84
<i>SEWER</i>	\$33.99	\$70.80	\$40.72	\$53.41	\$38.51	\$37.89	\$73.95	\$44.95	\$43.30	\$34.46	\$27.68	\$46.64	\$15.54
<b>TOTAL</b>	<b>\$89.53</b>	<b>\$143.57</b>	<b>\$159.70</b>	<b>\$113.69</b>	<b>\$100.75</b>	<b>\$98.19</b>	<b>\$133.25</b>	<b>\$130.36</b>	<b>\$96.90</b>	<b>\$86.86</b>	<b>\$89.66</b>	<b>\$101.19</b>	<b>\$76.21</b>

## 2022 UTILITY RATES FOR COMPARABLE CITIES



## 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 2023 operating budget is \$2,589,040, which is a \$217,806 increase from 2022. This is attributed to increases in capital outlay, personnel services, supplies, utilities, and transfers out to the Capital Facilities fund.

\$2,589,040

## 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 2023 operating budget is \$2,823,613, a \$231,499 increase from 2022. The increase is due to transfers out to the Capital and Facilities Replacement fund, capital projects, and Mankato treatment costs.

\$2,823,613

## Recycling

The Recycling Fund is used to account for the operations of the City of North Mankato's Recycling operations. The 2023 Recycling Fund budget is \$571,796, which is an \$8,518 increase from the 2022 budget. The increase relates to personnel services and recycling contract fees.

\$571,796

## 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 2023 operating budget is \$531,252. This is a \$23,541 increase from 2022. The increase is due to a transfer to the General Fund.

\$531,252

## Solid Waste

The Solid Waste Fund is related to the City's refuse and general garbage collection. The Solid Waste Fund's 2023 budget is \$872,011. This is an increase of \$36,877 from 2022. The increase relates to spring and fall clean up expenses, disposal costs, and decrease in debt.

\$872,011

## Hotel

The Hotel Fund is related to the City's housing for temporary workers. The Hotel Fund's 2023 budget is \$238,623. This is an increase of \$71,702 from 2022. The increase relates to facility maintenance, debt service, insurance, and taxes.

\$238,623



## 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 2021, North Mankato produced 499 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 2021, 486 million gallons were pumped, and the 5,564, customers consumed 394 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	5,144
Commercial	230
Rural	19
Public	28
Landlord	143
<b>TOTAL</b>	<b>5,564</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 - Public Works Director



## 2021 Output Measures

- 2,251 utility locates
- 345 curb box shutoffs completed for non- payment
- 5 water main breaks
- 77 automatic water meters were installed
- 213 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

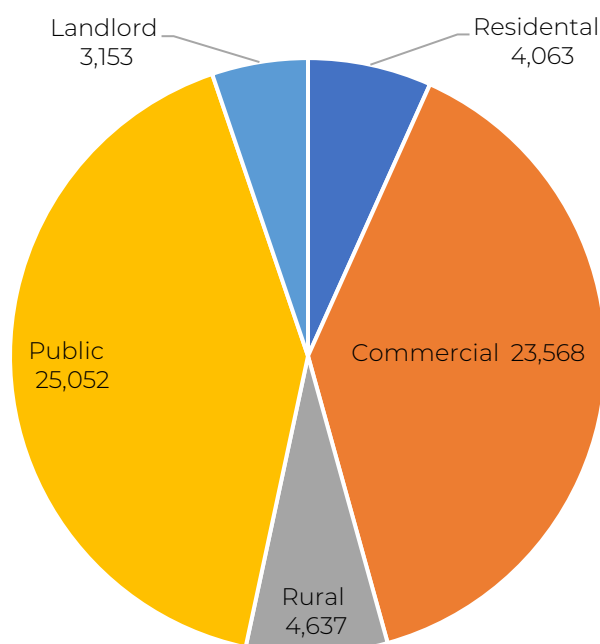
## PERSONNEL BREAK DOWN:

Department	Job Classification	2021	2022	2023 Proposed
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	1.25	1.25	1.25
	Water Superintendent/Interim Parks Operations Manager	1	1	1
	Water Foreman	1	1	1
	Water Serviceman III / Electrician	0.5	0.5	0.5
	Water Serviceman II	0	0	0
	Water Serviceman I	2	2	2
Department Total		6.58	6.58	6.58

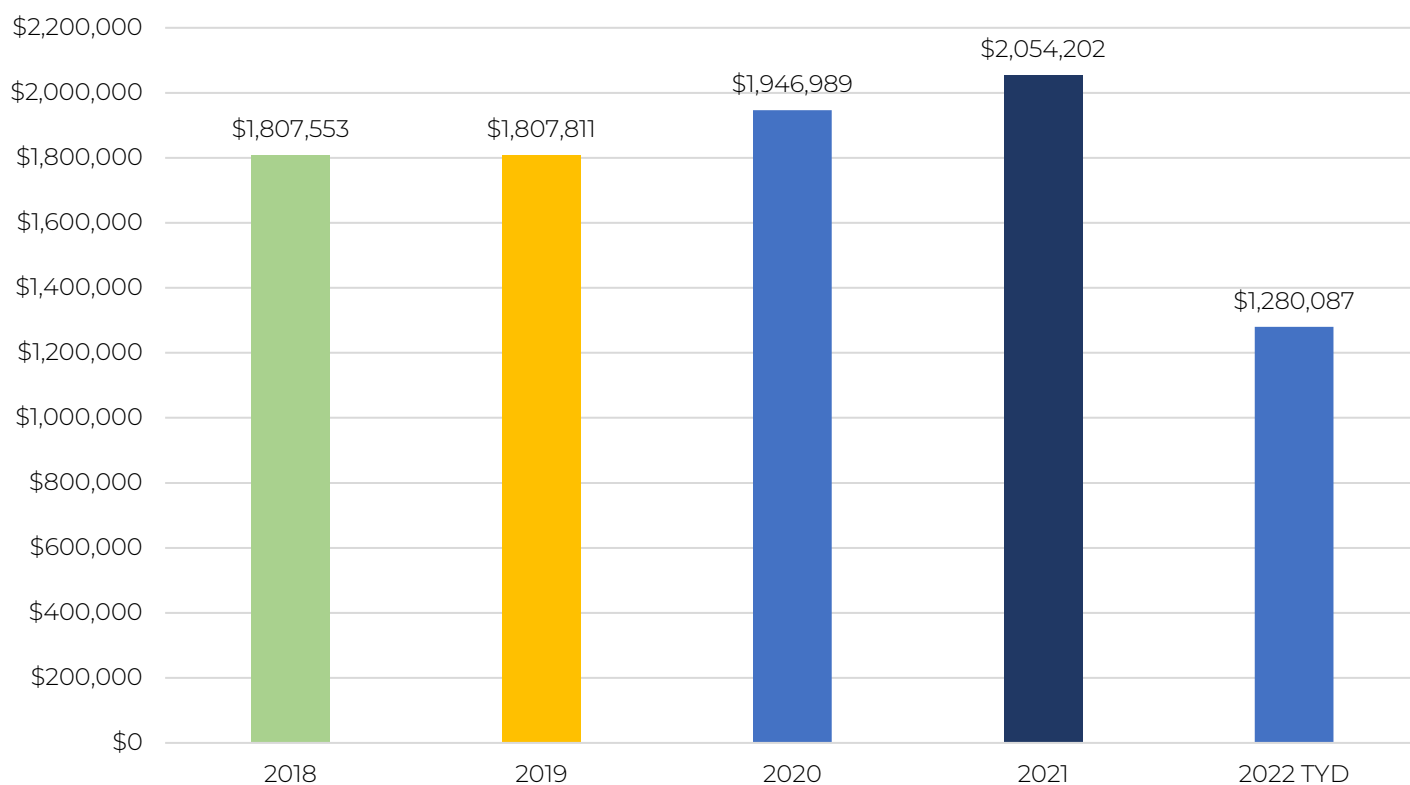




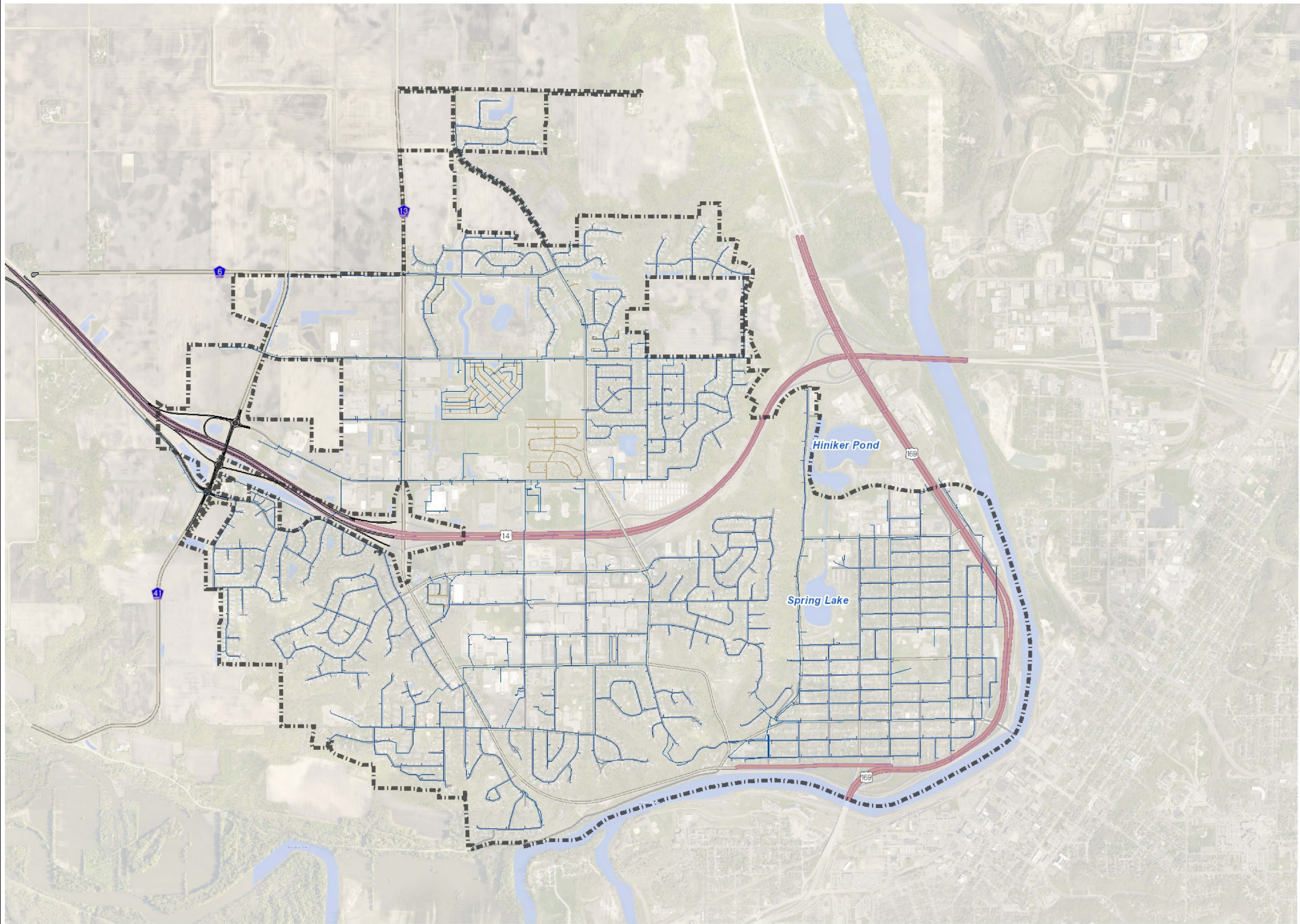
## Gallons of Water Used Per Month By Category 2022 YTD



## Total Billed 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

**Man Name  
WATER**



**Disclaimer:**  
This drawing is neither a legally recorded map nor a survey and is not intended to be used as one. This drawing is a compilation of records, information, and data located in various city, county, and state offices, and other sources affecting the area shown, and is to be used for reference purposes only. The City of North Mankato is not responsible for any inaccuracies herein contained.

0 2,000 Feet



# WATER DEPARTMENT

Reports to - Public Works Director



	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	COMMENTS
REVENUES										
CUSTOMER RECEIPTS	1,936,580	2,043,972	1,900,000	2,200,000	300,000	2,277,768	2,289,157	2,300,603	2,312,106	Proposed rate increase in 2024
CHARGES FOR SERVICES	144,185	197,745	165,000	180,500	15,500	180,500	180,500	180,500	180,500	20 new homes; New radio read meters
STATE SALES TAX	19,608	23,682	20,000	24,000	4,000	24,000	24,000	24,000	24,000	
SPECIAL ASSESSMENTS AND MISCELLANEOUS	181,847	76,214	53,940	77,690	23,750	69,690	69,690	69,690	68,912	
TRANSFERS IN	246,971	200,575	-	-	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$2,529,192</b>	<b>\$2,542,188</b>	<b>\$2,138,940</b>	<b>\$2,482,190</b>	<b>\$343,250</b>	<b>\$2,551,958</b>	<b>\$2,563,347</b>	<b>\$2,574,793</b>	<b>\$2,585,518</b>	
EXPENDITURES										
PERSONNEL SERVICES	631,024	659,737	727,586	739,774	12,188	760,817	767,534	789,945	813,072	Wage increases
SUPPLIES	175,493	194,809	192,250	210,250	18,000	212,338	214,446	216,576	218,726	
SERVICES AND CHARGES	383,788	380,430	393,823	401,223	7,400	404,982	408,779	412,614	402,214	
CAPITAL OUTLAY	534,715	508,686	480,000	621,907	141,907	396,907	376,907	376,907	366,907	Well repairs 6 year rotation; filter rehabs in 22 & 23
DEBT SERVICE	63,977	66,163	340,575	358,886	18,311	357,715	334,655	330,831	335,747	Matures 2024-2037
TRANSFERS OUT	140,000	140,000	237,000	257,000	20,000	257,000	257,000	257,000	257,000	Increase to Cap. Facilities
<b>TOTAL EXPENDITURES</b>	<b>\$1,928,997</b>	<b>\$1,949,824</b>	<b>\$2,371,234</b>	<b>\$2,589,040</b>	<b>\$217,806</b>	<b>\$2,389,759</b>	<b>\$2,359,321</b>	<b>\$2,383,873</b>	<b>\$2,393,666</b>	
REVENUES OVER (UNDER) EXPENDITURES	600,194	592,364	(232,294)	(106,850)	125,445	162,200	204,027	190,920	191,853	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	108,300	-	108,300	-	-	-	-	-	-	
CASH, BEGINNING	723,739	955,621	1,441,826	1,317,832		1,277,403	1,373,182	1,577,209	1,768,129	
CASH, ENDING	955,621	1,441,826	1,317,832	1,210,983		1,373,182	1,577,209	1,768,129	1,964,897	
CASH AS % OF TOTAL EXPENDITURES	50%	74%	56%	47%		57%	67%	74%	82%	Exceeds reserve policy requirement

# WASTEWATER

*Reports to - 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 4,183 hours in 2021. 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	5,236
Commercial	234
Rural	28
Total	5,498

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
Total	23,182.00

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
18"	23,558.57
20"	33.58
21"	4,841.81
24"	4,130.28
27"	10,817.85
30"	102.59
Total	342,209.28



# WASTEWATER

*Reports to – Public Works Director*



## Services:

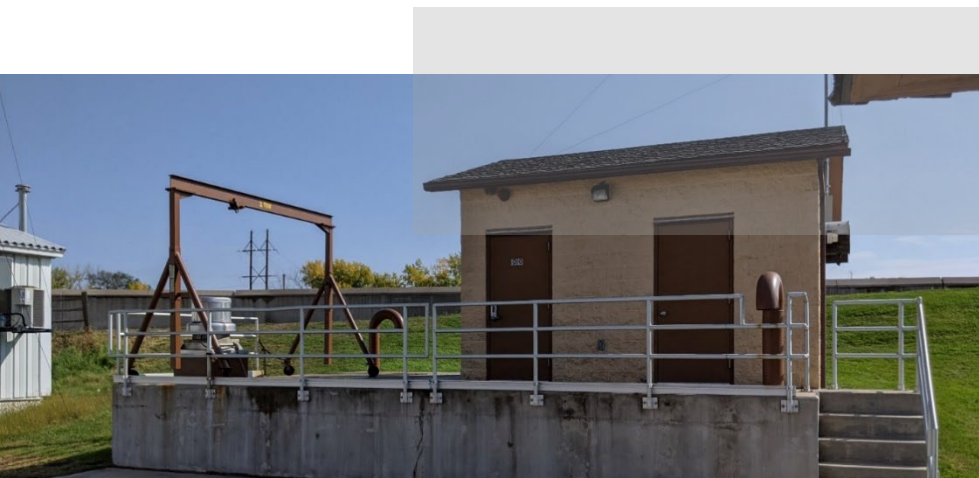
- Jet & Televiser sewers
- Repair Manholes
- Conduct Manhole inspections
- Repair sewer main breaks
- Maintain Lift stations
- Conduct wastewater samples

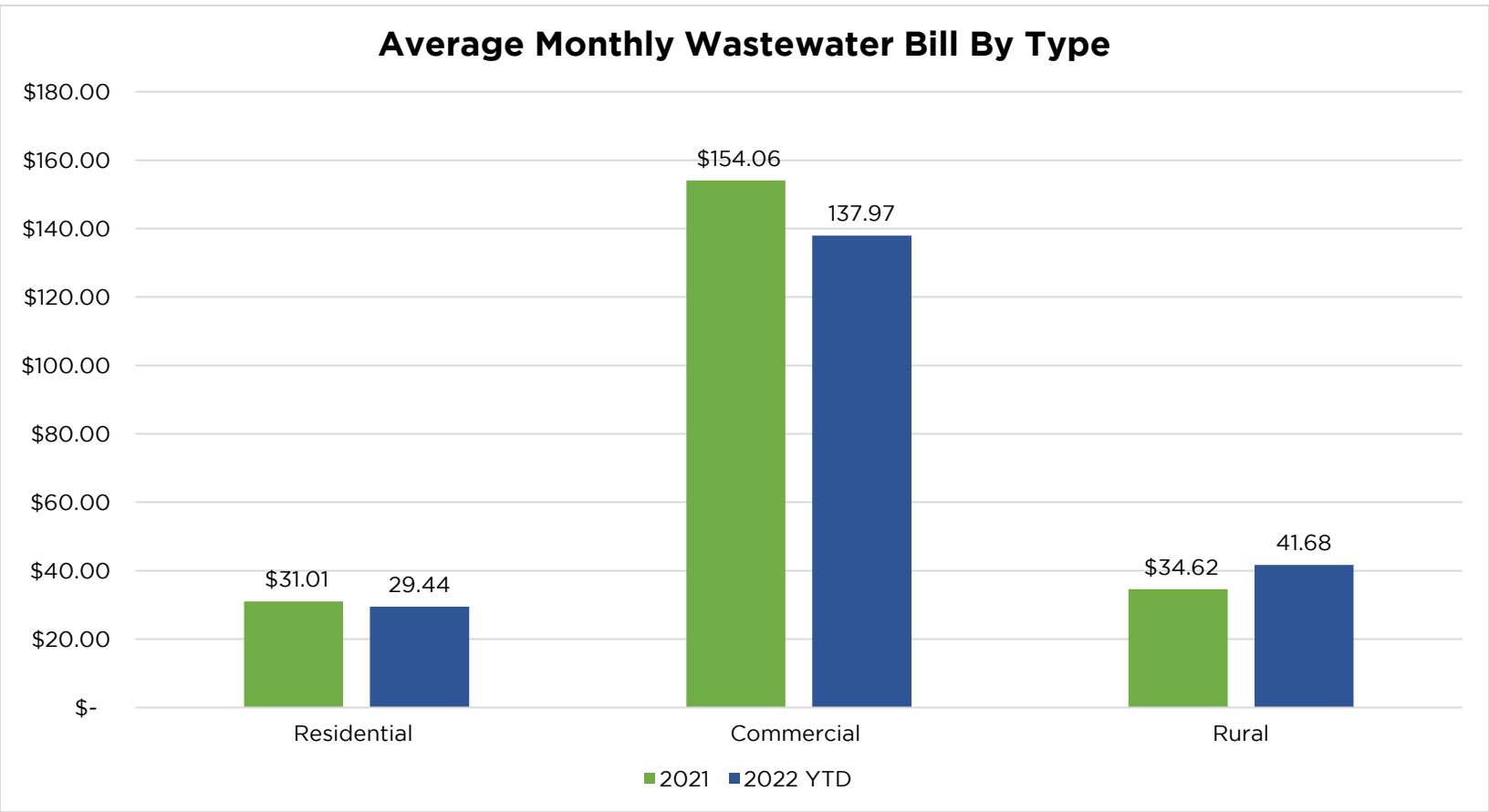
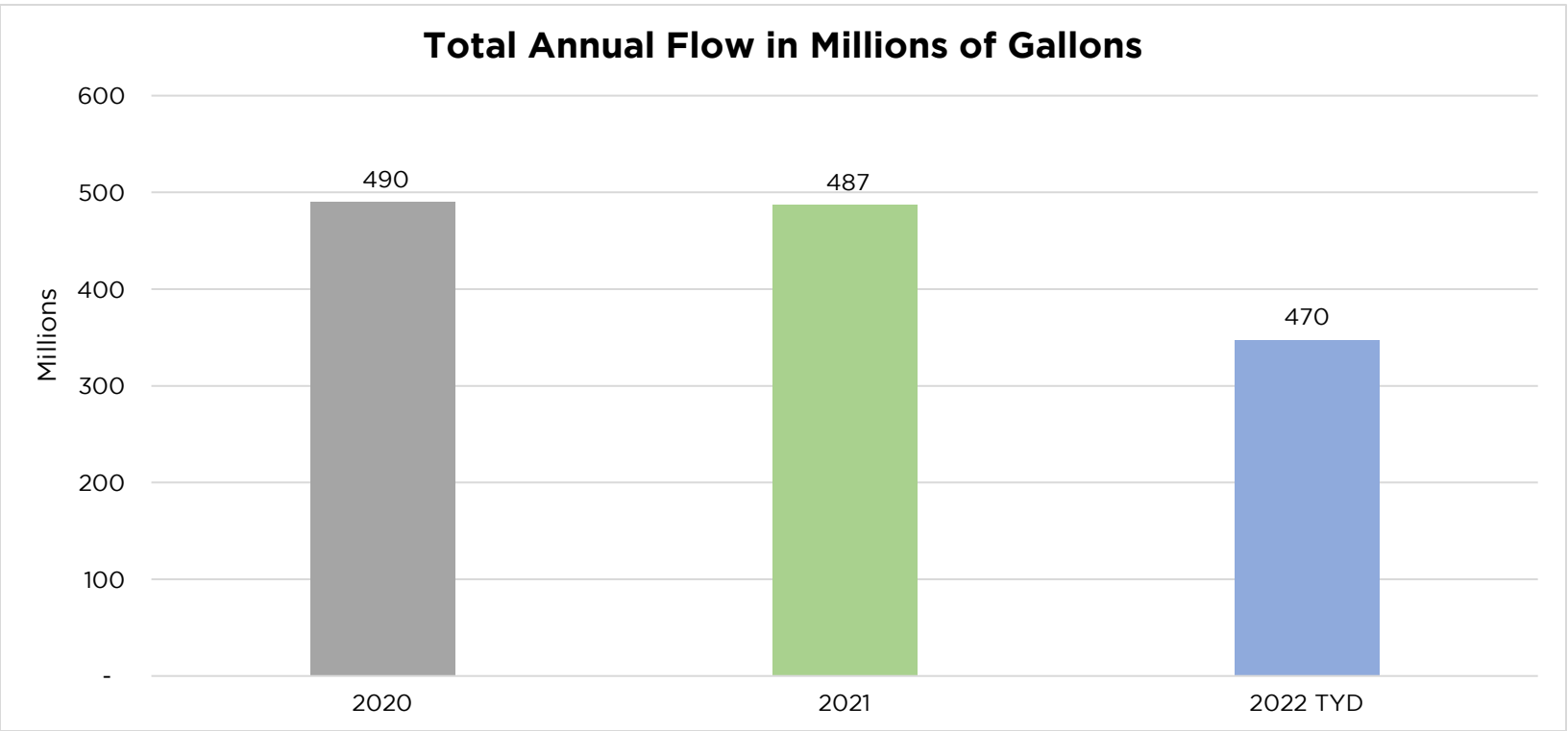
## 2021 Output Measures:

- 60,885 lineal feet of sanitary sewer televised
- 45,291 lineal feet of line jetted
- 2 sewer repairs

## PERSONNEL BREAK DOWN:

Department	Job Classification	2021	2022	2023 Proposed
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	1.25	1.25
	Sewer Serviceman II	1	1	1
	Water Serviceman III/Electrician	0.5	0.5	0.5
	Street Superintendent	1	1	1
	<b>Department Total</b>	<b>4.59</b>	<b>4.59</b>	<b>4.59</b>

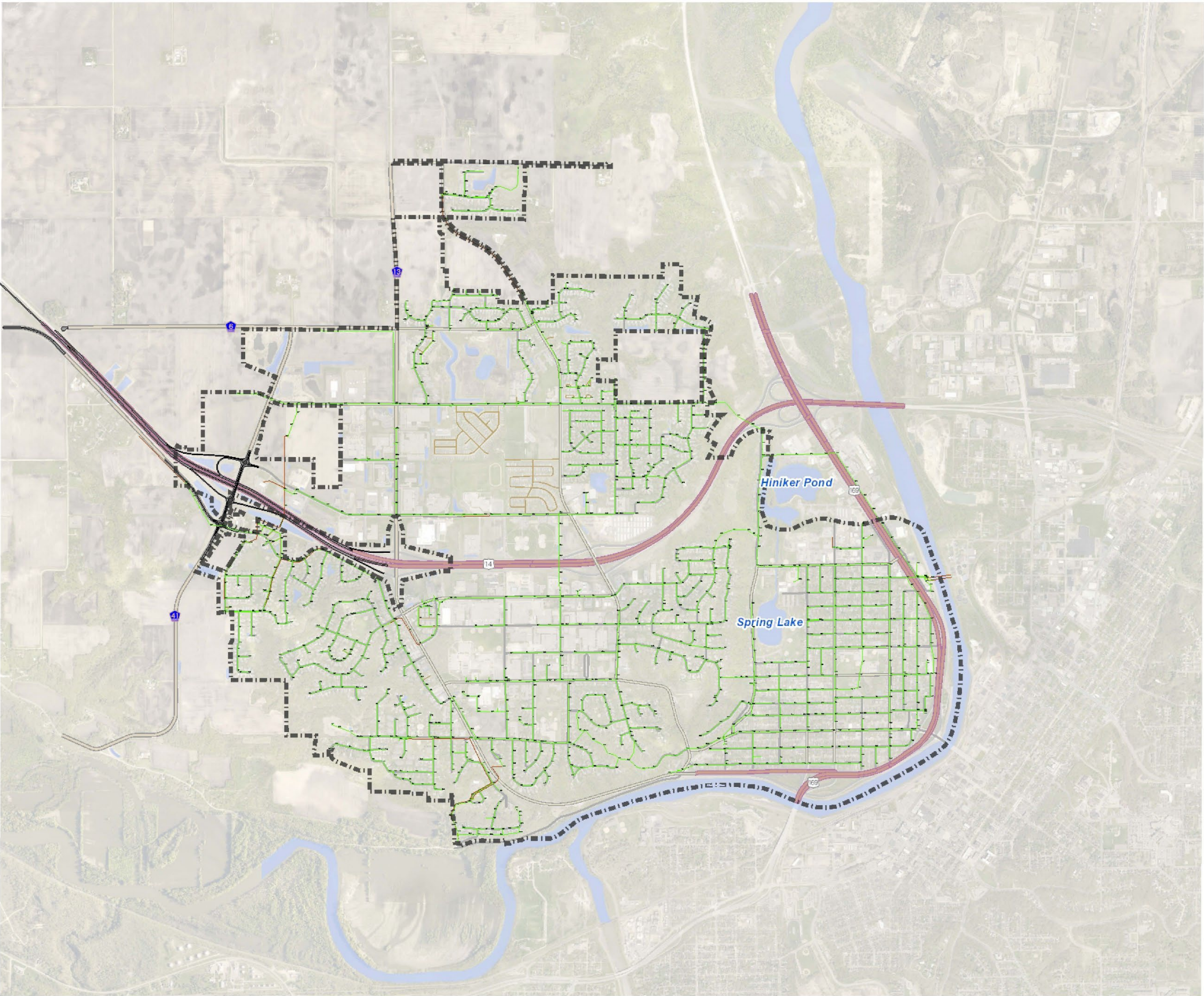






**Legend**

- 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

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**Map Name**  
**WASTEWATER**



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# WASTEWATER FUND - 602

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	COMMENTS
REVENUES										
CUSTOMER RECEIPTS	2,599,233	2,601,840	2,580,000	2,698,964	118,964	2,725,954	2,753,214	2,780,746	2,808,553	\$1.50/mo. Rate increase in 2023 (8.8%)
SPECIAL ASSESSMENTS AND MISCELLANEOUS	117,297	111,418	26,200	12,000	(14,200)	12,000	11,000	10,000	8,846	
TRANSFERS IN	-	-	-	-	-	-	-	-	-	
BONDS ISSUED	9,507	37,749	-	-	-	-	-	-	-	
CAPITAL CONTRIBUTIONS	336,251	179,766	-	-	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$3,062,288</b>	<b>\$2,930,773</b>	<b>\$2,606,200</b>	<b>\$2,710,964</b>	<b>\$104,764</b>	<b>\$2,737,954</b>	<b>\$2,764,214</b>	<b>\$2,790,746</b>	<b>\$2,817,399</b>	
EXPENDITURES										
PERSONNEL SERVICES	564,551	488,416	544,449	538,636	(5,813)	553,655	569,153	585,144	601,643	
SUPPLIES	28,613	33,345	47,250	48,050	800	48,515	48,984	49,459	48,897	
SERVICES AND CHARGES	1,284,863	1,208,428	1,295,810	1,353,310	57,500	1,384,841	1,417,137	1,450,218	1,444,829	Treatment Costs
CAPITAL OUTLAY	364,089	373,577	285,000	486,907	201,907	300,000	263,000	205,000	205,000	Marvin Blvd pump & controls
DEBT SERVICE	48,206	59,581	214,605	166,710	(47,895)	167,550	139,450	143,486	138,610	Retirement of debt
TRANSFERS OUT	185,000	185,000	205,000	230,000	25,000	230,000	230,000	230,000	210,000	
<b>TOTAL EXPENDITURES</b>	<b>\$2,475,323</b>	<b>\$2,348,346</b>	<b>\$2,592,114</b>	<b>\$2,823,613</b>	<b>\$231,499</b>	<b>\$2,684,561</b>	<b>\$2,667,724</b>	<b>\$2,663,307</b>	<b>\$2,648,979</b>	
REVENUES OVER (UNDER) EXPENDITURES	586,966	582,427	14,086	(112,649)	(126,735)	53,393	96,490	127,439	168,420	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	35,300	-	35,300	35,300	-	-	-	-	-	
CASH, BEGINNING	946,110	1,362,249	1,556,126	1,556,126		1,478,777	1,532,170	1,628,660	1,756,099	
CASH, ENDING	1,362,249	1,556,126	1,605,512	1,478,777		1,532,170	1,628,660	1,756,099	1,924,519	
CASH AS % OF TOTAL EXPENDITURES	55%	66%	62%	52%		57%	61%	66%	73%	Exceeds reserve policy requirement

# RECYCLING

Reports to – 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

- 1,342 tons of recycled material in 2021
- 448 tons of waste collected at Spring and Fall junk drop off events
- Over 4,740 customers in 2021

## PERSONNEL BREAK DOWN:

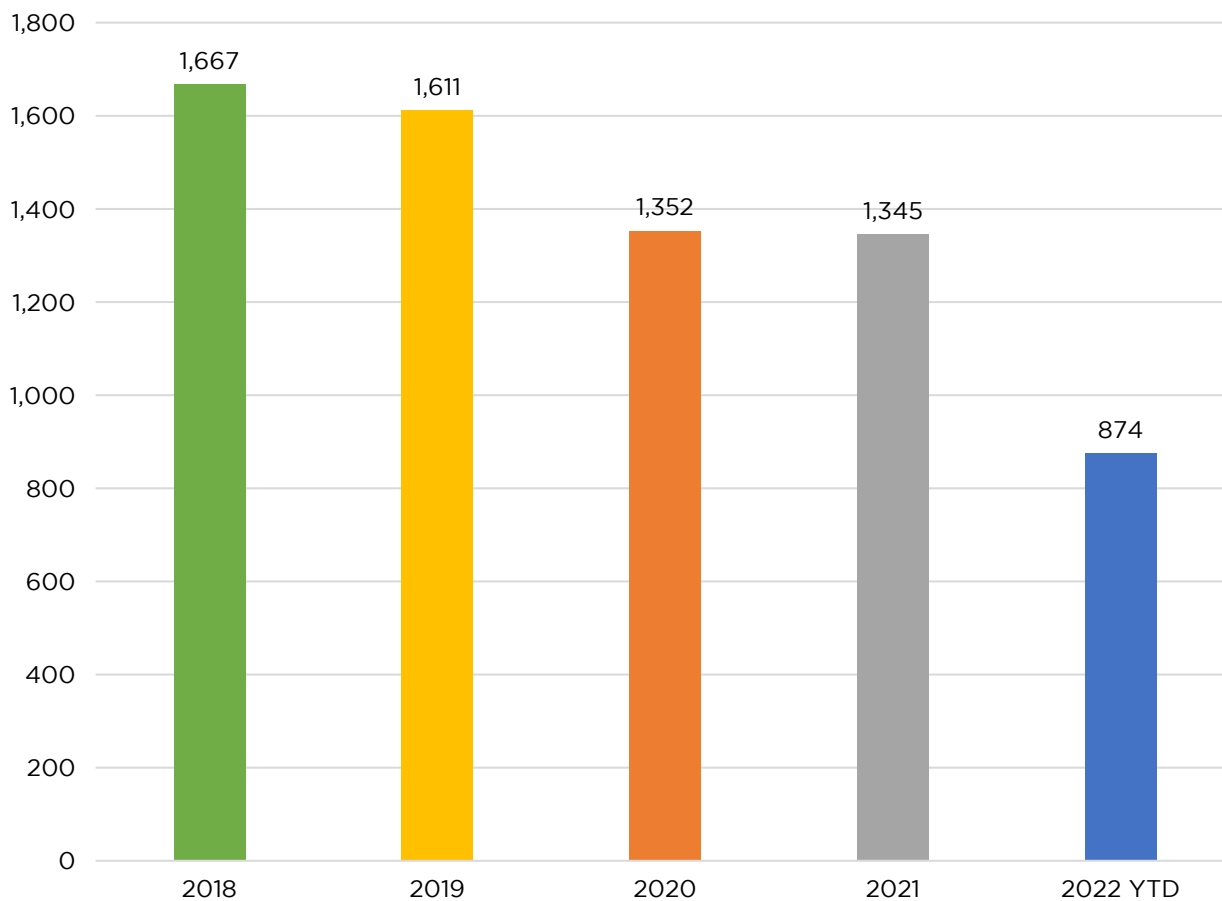
Department	Job Classification	2021	2022	2023 Proposed
RECYCLING	Recycling Center Operator	0.5	0.5	0.5
	Recycling Part-time	1	1	1
	<b>Department Total</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>



# RECYCLING STATISTICS

2021 Total		
Commodity	Percent	Tons
OCC	14.37%	193.31
Other Fiber	37.76%	508.08
Aluminum	1.85%	24.85
Steel Scrap	1.16%	15.61
Steel Cans	2.37%	31.93
PET	4.71%	63.36
HDPEN	1.43%	19.26
HDPEC	1.28%	17.16
Other Plastics	0.60%	8.07
Mixed Rigids	0.57%	7.69
Glass	24.55%	330.32
Aseptic	0.18%	2.47
Residuals	9.17%	123.36
<b>Total</b>	<b>100%</b>	<b>1,345.46</b>

**Recycling Center Tonnage**





# RECYCLING FUND - 603



	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	COMMENTS
REVENUES										
RECYCLING COLLECTION FEES	393,778	454,599	450,000	456,172	6,172	459,593	463,040	466,513	470,012	Increased collections
STATE SALES TAX - SANITATION	-	-	-	-	-	-	-	-	-	
RECYCLING REVENUE	17,041	71,646	12,800	51,600	38,800	51,600	51,600	51,600	51,600	
FACILITY RENTAL	60,085	61,371	63,036	63,036	-	65,904	67,387	68,903	70,453	
TRANSFERS IN	40,000	40,000	40,000	40,000	-	40,000	40,000	-	-	
<b>TOTAL REVENUES</b>	<b>\$510,904</b>	<b>\$627,616</b>	<b>\$565,836</b>	<b>\$610,808</b>	<b>\$44,972</b>	<b>\$617,097</b>	<b>\$622,027</b>	<b>\$587,016</b>	<b>\$592,065</b>	
EXPENDITURES										
PERSONNEL SERVICES	64,694	55,657	71,075	73,848	2,773	75,227	77,395	79,628	81,928	Wages budgeted on hours of operation
SUPPLIES	22,560	10,307	21,750	21,775	25	22,188	22,410	22,635	22,861	
SERVICES AND CHARGES	408,274	342,212	361,250	369,250	8,000	368,428	372,070	375,747	379,462	Recycling Transfer
CAPITAL OUTLAY	3,490	-	5,000	5,000	-	5,000	5,000	5,000	5,000	
DEBT SERVICE	12,970	10,921	104,203	101,923	(2,280)	104,486	106,818	-	-	Matures 2/1/2025
TRANSFERS OUT	-	43,607	-	-	-	-	-	-	-	
<b>TOTAL EXPENDITURES</b>	<b>\$511,987</b>	<b>\$462,704</b>	<b>\$563,278</b>	<b>\$571,796</b>	<b>\$8,518</b>	<b>\$575,329</b>	<b>\$583,693</b>	<b>\$483,010</b>	<b>\$489,251</b>	
REVENUES OVER (UNDER) EXPENDITURES	(1,083)	164,912	2,558	39,012	36,454	41,768	38,335	104,006	102,814	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES										
CASH, BEGINNING	162,862	122,031	218,753	221,311	263,282	260,323	302,091	340,426	444,432	
CASH, ENDING	122,031	218,753	221,311	260,323	299,736	302,091	340,426	444,432	547,246	
CASH AS % OF TOTAL EXPENDITURES	24%	47%	39%	46%		53%	58%	92%	112%	

# STORM WATER / FLOOD CONTROL

Reports to - 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.

Highlights:

- 150 hours of storm water structure maintenance
- 38 hours of rain/storm cleanup
- 111 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.

Services:

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

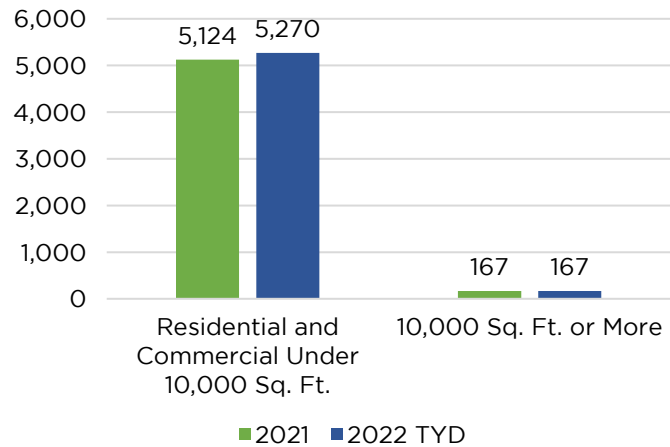
Future Challenges:

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

PERSONNEL BREAK DOWN:

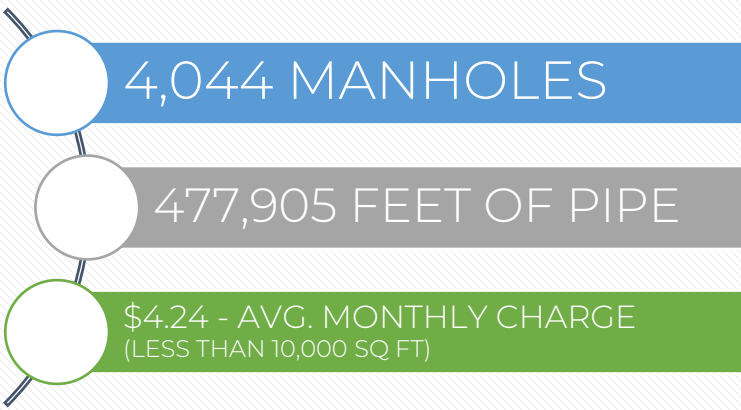
Department	Job Classification	2021	2022	2023 Proposed
STORM WATER	Public Water Maintenance II	1	1	1
Department Total		1.00	1.00	1.00

Stormwater Number of Bills  
By Type

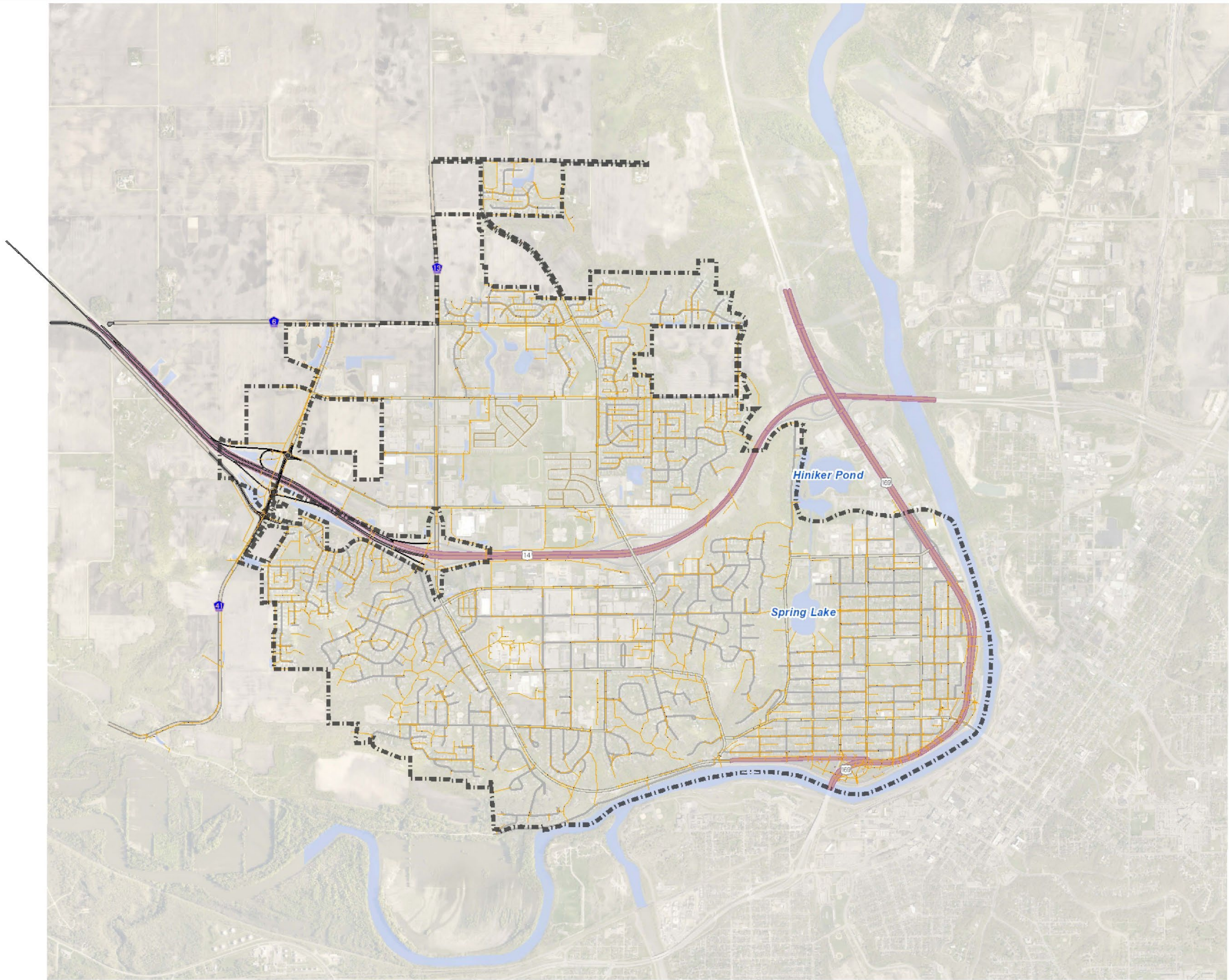


## STORMWATER

### FACTS AND FIGURES







**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
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  - Red: Band\_1
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**Map Name**  
**STORMWATER**



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# STORMWATER FUND - 604



	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	COMMENTS
REVENUES										
CUSTOMER RECEIPTS	401,044	740,218	456,000	519,000	63,000	524,190	529,432	534,726	540,073	\$0.50/month increase (11.8%)
OTHER	7,160	1,450	500	500	-	500	500	500	500	
INTEREST EARNED	-	-	-	-	-	-	-	-	-	
BONDS ISSUED	1,117	1,117	-	-	-	-	-	-	-	
CAPITAL CONTRIBUTIONS	502,783	186,104	-	-	-	-	-	-	-	
TRANSFERS IN	107,490	65,000	65,000	65,000	-	65,000	65,000	65,000	65,000	2019 Ravine D/S from GF
<b>TOTAL REVENUES</b>	<b>\$1,019,593</b>	<b>\$993,889</b>	<b>\$521,500</b>	<b>\$584,500</b>	<b>\$63,000</b>	<b>\$589,690</b>	<b>\$594,932</b>	<b>\$600,226</b>	<b>\$605,573</b>	
EXPENDITURES										
PERSONNEL SERVICES	141,989	105,242	107,033	97,342	(9,691)	101,242	105,328	109,609	114,097	
SUPPLIES	23,359	17,204	29,500	29,500	-	29,580	29,661	29,743	29,825	
SERVICES AND CHARGES	162,916	167,670	114,310	115,310	1,000	116,364	117,429	118,504	119,591	
CAPITAL OUTLAY	34,282	12,220	90,000	90,000	-	92,700	95,482	98,346	101,296	Ravine work
DEBT SERVICE	22,717	20,485	113,618	105,850	(7,768)	103,300	60,700	59,700	63,650	Retirement of debt
TRANSFERS OUT	53,250	53,250	53,250	93,250	40,000	93,250	93,250	93,250	93,250	Toward underdrain in GF
<b>TOTAL EXPENDITURES</b>	<b>\$438,514</b>	<b>\$376,071</b>	<b>\$507,711</b>	<b>\$531,252</b>	<b>\$23,541</b>	<b>\$536,436</b>	<b>\$501,850</b>	<b>\$509,152</b>	<b>\$521,709</b>	
REVENUES OVER (UNDER) EXPENDITURES	581,079	617,818	13,789	53,248	79,459	53,254	93,082	91,074	83,864	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	(9,205)	-	(10,000)	(15,000)		(15,000)	(15,000)	(15,000)	(15,000)	GF Interfund Loan Repayment Matures 2030
CASH, BEGINNING	578,232	-	417,416	431,205		484,453	537,707	537,707	630,789	
CASH, ENDING	-	417,416	431,205	484,453		537,707	630,789	628,781	714,653	
CASH AS A % OF TOTAL EXPENDITURES	0%	111%	85%	91%		100%	126%	123%	137%	

# SOLID WASTE

Reports to - 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

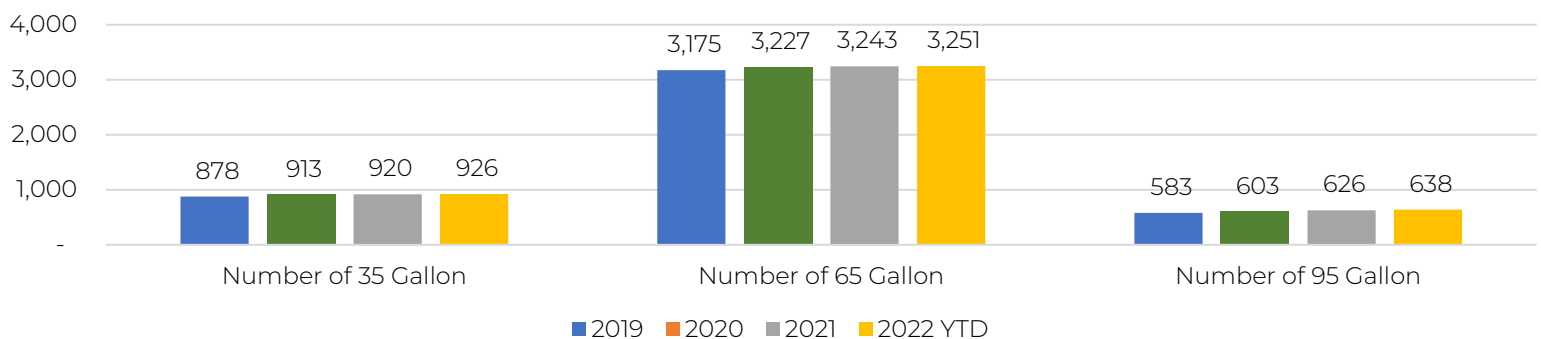
## Highlights:

- 4,789 carts distributed in 2021
- 3,315 tons of solid waste in 2021, down from 3,588 tons in 2019
- 100% of garbage is burned at Willmarth Power Plant
- 96 tons of compost in 2021

## PERSONNEL BREAK DOWN:

Department	Job Classification	2021	2022	2023 Proposed
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



	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	COMMENTS
REVENUES										
CUSTOMER RECEIPTS	837,491	845,984	885,500	912,791	27,291	974,730	979,198	983,689	988,202	Increased collections
MISCELLANEOUS	28,486	10,127	-	100	100	100	100	100	100	
TRANSFERS IN	-	43,607	-	-	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$865,976</b>	<b>\$899,718</b>	<b>\$885,500</b>	<b>\$912,891</b>	<b>\$27,391</b>	<b>\$974,830</b>	<b>\$979,298</b>	<b>\$983,789</b>	<b>\$988,302</b>	
EXPENDITURES										
PERSONNEL SERVICES	95,899	98,046	95,697	83,259	(12,438)	85,986	88,818	91,758	94,811	
SUPPLIES	462	289	7,500	7,500	-	7,575	7,651	7,727	7,804	
SERVICES AND CHARGES	689,627	694,803	642,137	717,532	75,395	724,655	739,932	747,279	754,699	Rising landfill & clean-up costs
CAPITAL OUTLAY	40,360	40,538	-	-	-	-	-	-	-	
DEBT SERVICE	5,900	7,415	44,800	18,720	(26,080)	18,120	13,920	14,664	14,160	Retirement of debt
TRANSFERS OUT	45,000	45,000	45,000	45,000	-	45,000	45,000	45,000	45,000	
<b>TOTAL EXPENDITURES</b>	<b>\$877,247</b>	<b>\$886,090</b>	<b>\$835,134</b>	<b>\$872,011</b>	<b>\$36,877</b>	<b>\$881,336</b>	<b>\$895,321</b>	<b>\$906,428</b>	<b>\$916,474</b>	
REVENUES OVER (UNDER) EXPENDITURES	(11,271)	13,628	50,366	40,880	(9,486)	93,494	83,977	77,361	71,828	
FUND BALANCE BEGINNING	(60,307)	(71,577)	(54,510)	(4,144)	24	(9,462)	82,815	84,032	166,792	
FUND BALANCE ENDING	(71,577)	(57,949)	(4,144)	36,736	(9,462)	84,032	166,792	161,393	238,620	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES						-	-	-	-	
CASH, BEGINNING	21,236	10,589	938	51,304	58,911	92,184	185,678	269,655	347,016	
CASH, ENDING	10,589	938	51,304	92,184	49,425	185,678	269,655	347,016	418,844	
CASH AS A % OF TOTAL EXPENDITURES	1%	0%	6%	11%		21%	30%	38%	46%	



# HOTEL FUND SUMMARY



# HOTEL FUND - 652

Reports to – Kevin McCann – 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 - Kevin McCann - Executive Vice President, Port Authority



	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	COMMENTS
REVENUES										
LEASE REVENUE	-	187,500	450,000	262,500	(187,500)	-	-	-	-	Hylife Foods lease ends 7/2023
CONCESSIONS	-	363,644	-	-	-	-	-	-	-	
CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	
HOTEL TAXES	-	146,667	160,000	93,333	(66,667)	-	-	-	-	Hylife Foods lodging tax payment end 7/2023
TRANSERS IN	-	-	-	-	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>-</b>	<b>\$697,810</b>	<b>\$610,000</b>	<b>\$355,833</b>	<b>(\$254,167)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
EXPENDITURES										
PERSONNEL SERVICES	-	-	-	-	-	-	-	-	-	
SUPPLIES	-	3,729	-	-	-	-	-	-	-	
SERVICES AND CHARGES	-	88,737	-	135,000	135,000	135,350	135,704	136,061	136,422	Maintenance, insurance, taxes
CAPITAL OUTLAY	-	-	100,000	-	(100,000)	-	-	-	-	
DEBT SERVICE		150,427	66,921	103,623	36,702	286,773	283,073	284,323	285,473	2021 B - \$4.5 Million Matures in 2043
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>\$242,893</b>	<b>\$166,921</b>	<b>\$238,623</b>	<b>\$71,702</b>	<b>\$422,123</b>	<b>\$418,777</b>	<b>\$420,384</b>	<b>\$421,895</b>	
REVENUES OVER (UNDER) EXPENDITURES	-	454,917	443,079	117,210	(325,868)	(422,123)	(418,777)	(420,384)	(421,895)	
CASH, BEGINNING	-	-	1,949,393	2,392,472		2,509,682	2,087,560	1,668,783	1,248,400	
CASH, ENDING	-	1,949,393	2,392,472	2,509,682		2,087,560	1,668,783	1,248,400	826,505	
CASH AS A % OF TOTAL EXPENDITURES	0%	803%	1433%	1052%		495%	398%	297%	196%	





# RECREATION, SPECIAL REVENUE & ECONOMIC DEVELOPMENT

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



\$554,150

## Spring Lake Park Swim Facility

In 2021, the City of North Mankato established the Spring Lake Park Swim Facility Fund. The Spring Lake Park Swim Facility accounts for the operations of the Swim Facility including all staff, equipment, utilities, supplies, and concessions. The 2023 budget is a \$68,513 increase from the 2022 adopted budget. The increase relates in part to an increase in personnel services, event and concession expenditures, and utilities.

\$558,819

## 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. The Caswell Sports Fund includes Caswell Park Softball Fields. The total Caswell Sports Fund's 2023 budget is \$558,819. It is a \$22,907 increase from the 2022 adopted budget related to moving Caswell North and the Culture and Recreation Programs to their own funds.

\$62,566

## Caswell North Fund

In 2022, the City of North Mankato established the Caswell North Fund to be separate from the Caswell Sports Fund. This fund covers all activity at the Caswell North Soccer Fields. The 2023 budget is \$62,566.

\$248,132

## Youth Football Fund

In 2021, the City of North Mankato established the Youth Football Fund. This program offers flag and tackle football for kids ages fourth to sixth grade. This fund accounts for the operations of the program including its staff, supplies, uniforms, and services. The 2023 budget is \$248,132, which is an increase of \$125,059 from the 2022 adopted budget. The increase relates to an increase in participation and adding a mini tyke's age group.

\$46,456

## Culture & Recreation Fund

In 2022, the City of North Mankato established the Culture & Recreation Fund. This fund includes activities such as wrestling, tennis, soccer, t-ball, golf, and more. This fund accounts for the operations of the programs including its staff, supplies, uniforms, and services. The 2023 budget is \$46,456 which previously was part of the Caswell Sports Fund.

\$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 2023 budget remained the same as the 2022 adopted budget.

\$691,500

## 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 2023 budget is a \$167,393 increase from 2022. The increase is due to the Debt Service Fund related to the 2021A Caswell Improvement Bond.

\$32,200

## 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 2023 budget totals \$32,200, which is \$9,000 more than 2022 due to North Mankato Activities and Business Assoc, Business on Belgrade, and Connecting Commerce donations.

\$58,500

## 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 2023 budget is \$1,500 more than 2022. This is due to an increase in property taxes.

\$420

## 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 4 active loans with \$518,353 in principal outstanding at the end of 2021.

\$29,525

## 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 \$29,525 in 2023. The principal outstanding at the end of 2021 was \$90,656.

\$319,525

## PAYGO TIF District Funds

The City of North Mankato has three 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 \$1,526 decrease from 2022 due to an anticipated decrease from Blue Star Power.

\$159,197

## 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 \$18,138 increase from 2022 due to an increase in the Marigold 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:

- 43,000 Total visitors in 2022
- 165 swimming lesson classes with 893 participants in 2022
- Offered a wide variety of events, such as four 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

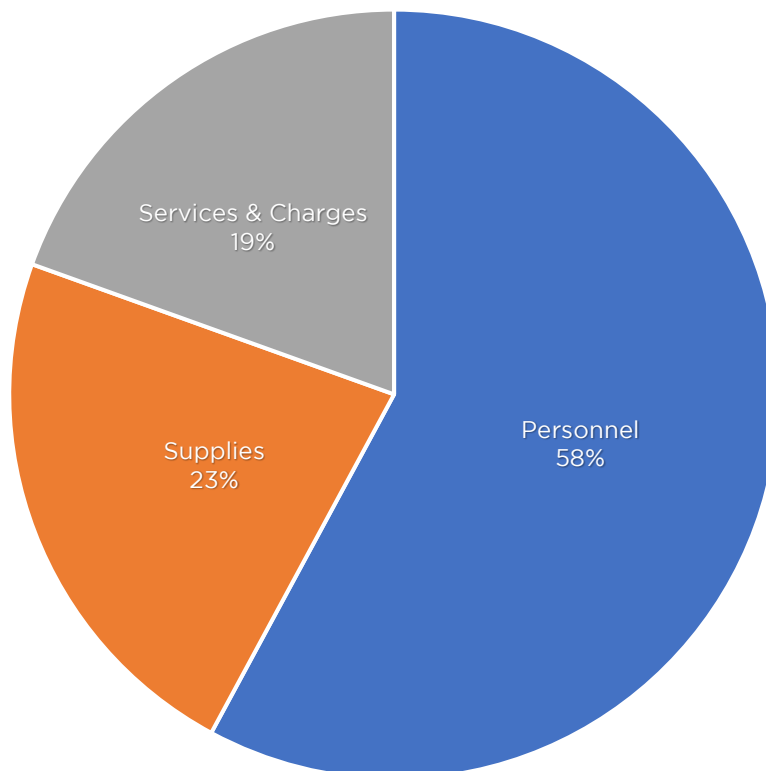
Reports to - Katie Heintz - Library Director

## PERSONNEL BREAK DOWN:

Department	Job Classification	2021	2022	2023
SWIM FACILITY	Aquatic Manager	0.5	1	1
	Lifeguard Trainer	0.25	0.5	0.5
	Lifeguards (FTE)	11.25	11.25	11.25
	Concessions Attendants (FTE)	4	4	4
	Desk Attendants (FTE)	5	5	5
	Department Total	21	21.75	21.75

Swim Facility	2021 Actual	2022 Adopted	2023 Proposed	+/- 2022/2023	Comments
Personnel	267,446	266,987	320,750	53,763	Full time aquatics manager allocated 2/3
Supplies	130,412	124,789	125,300	511	Swim facility operations of concessions/chemicals/events
Services & Charges	107,988	93,861	108,100	14,239	Utilities
Capital Outlay	-	-	-	-	
<b>TOTAL</b>	<b>\$505,846</b>	<b>\$485,637</b>	<b>\$554,150</b>	<b>\$68,513</b>	

## 2023 Swim Facility Budget





# SWIM FACILITY

Reports to - Katie Heintz - Library Director

## Swim Facility Event Breakdown

Event	2020	2021	2022	2023 Est.
Adult Night Attendees	1,304	665	1,253	1,350
Aqua Fitness Attendees	5	1,703	1,224	800
Birthday Parties	18	39	41	42
Swim Lesson Registrants	542	943	893	890
Toddler Time Attendees	95	1,011	839	840
<b>Total</b>	<b>1,964</b>	<b>4,361</b>	<b>4,250</b>	<b>3,922</b>

## Swim Facility Event Revenue Breakdown

Event	2020	2021	2022	2023 Est.
Adult Night Attendees	\$7,939	\$8,816	\$16,000	\$18,000
Birthday Parties	\$3,597	\$6,181	\$6,703	\$7,000
Swim Lesson Registrants	\$22,355	\$39,774	\$40,843	\$43,000
Toddler Time Attendees	\$264	\$3,063	\$2,889	\$3,000
Alcohol Sales	\$7,810	\$7,055	\$12,645	\$13,000
Concession Sales	\$76,077	\$97,380	\$107,285	\$111,000
<b>Total</b>	<b>\$118,042</b>	<b>\$162,269</b>	<b>\$186,365</b>	<b>\$195,000</b>

## Swim Facility Pass Breakdown

Event	2020	2021	2022	2023 Est.
Day Pass	22,221	23,708	22,626	23,330
Punch Pass	296	438	643	500
Family Pass	516	676	629	650
Single Pass	30	38	27	25
Additional Member/Babysitter Pass	174	277	269	275
55+ Pass	-	21	15	15
<b>Total</b>	<b>23,237</b>	<b>25,158</b>	<b>24,209</b>	<b>24,795</b>

## Swim Facility Pass Revenue Breakdown

Event	2020	2021	2022	2023 Est.
Day Pass	\$104,058	\$111,670	\$137,218	\$140,000
Season Pass	\$83,119	\$110,980	\$98,702	\$104,000
Private Rental	-	\$5,678	\$7,149	\$7,500
<b>Total</b>	<b>\$187,177</b>	<b>\$228,328</b>	<b>\$243,069</b>	<b>\$251,500</b>

# SWIM FACILITY

Reports to - Katie Heintz - Library Director

## SPRING LAKE PARK SWIM FACILITY BUDGET

	ACTUAL	ACTUAL	BUDGET	YTD	BUDGET	Diff.	Forecast	Forecast	Forecast	Forecast
	2020	2021	2022	2022	2023	2022/2023	2023	2024	2025	2026
<b>REVENUES</b>										
Food and Beverage Tax	\$ 420	\$ 522	\$ 520	\$ 600	\$ 650	\$ 130	\$ 657	\$ 664	\$ 671	\$ 678
Beer/Alcohol Sales Taxable	\$ 7,810	\$ 7,055	\$ 7,055	\$ 12,645	\$ 13,000	\$ 5,945	\$ 13,130	\$ 13,261	\$ 13,394	\$ 13,528
Other Income - Non Taxable	\$ 338	\$ 8,338	\$ 7,561	\$ 1,479	\$ 2,000	\$ (5,561)	\$ 2,020	\$ 2,040	\$ 2,060	\$ 2,081
COVID-19 Revenue	\$ 63,044	\$ 214	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
Swim Memberships	\$187,177	\$110,980	\$103,299	\$ 98,702	\$104,000	\$ 701	\$ 105,040	\$ 106,090	\$ 107,151	\$ 108,223
Swim Daily Admissions		\$111,670	\$111,577	\$137,218	\$140,000	\$ 28,423	\$ 141,400	\$ 142,814	\$ 144,242	\$ 145,684
Swim Punch Cards	\$ 222	\$ 15,842	\$ 15,249	\$ 27,704	\$ 30,000	\$ 14,751	\$ 30,300	\$ 30,603	\$ 30,909	\$ 31,218
Concessions (taxable)	\$ 76,077	\$ 97,380	\$ 97,021	\$107,285	\$111,000	\$ 13,979	\$ 112,110	\$ 113,231	\$ 114,363	\$ 115,507
Beer/Alcohol Sales Intoxicating	\$ 353	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
Clothing Sales			\$ -	\$ 500	\$ 800	\$ 800	\$ 808	\$ 816	\$ 824	\$ 832
Birthday Party Packages		\$ 6,181	\$ 6,181	\$ 6,703	\$ 7,000	\$ 819	\$ 7,070	\$ 7,141	\$ 7,212	\$ 7,284
Warming House Rental	\$ 3,597	\$ 162	\$ 162	\$ 278	\$ 400	\$ 238	\$ 404	\$ 408	\$ 412	\$ 416
Private Pool Rental		\$ 5,678	\$ 5,678	\$ 7,149	\$ 7,500	\$ 1,822	\$ 7,575	\$ 7,651	\$ 7,728	\$ 7,805
Events	\$ 7,939	\$ 8,816	\$ 8,816	\$ 16,000	\$ 18,000	\$ 9,184	\$ 18,180	\$ 18,362	\$ 18,546	\$ 18,731
Pool Advertising - Taxable		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Pool Advertising - Non Taxable		\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
Sponsorships		\$ 20,150	\$ 20,150	\$ 28,915	\$ 30,000	\$ 9,850	\$ 30,300	\$ 30,603	\$ 30,909	\$ 31,218
Concessions (non-food)		\$ 34	\$ 34	\$ 350	\$ 500	\$ 466	\$ 505	\$ 510	\$ 515	\$ 520
Concession State Tax	\$ 5,250	\$ 6,694	\$ 6,670	\$ 7,401	\$ 7,600	\$ 930	\$ 7,676	\$ 7,753	\$ 7,831	\$ 7,909
State tax	\$ 13,819	\$ 18,031	\$ 17,456	\$ 20,295	\$ 23,000	\$ 5,544	\$ 23,230	\$ 23,462	\$ 23,697	\$ 23,934
State Tax - Beer/Alcohol Sales	\$ 184	\$ 485	\$ 485	\$ 869	\$ 900	\$ 415	\$ 909	\$ 918	\$ 927	\$ 936
City Tax - Beer/Alcohol Sales	\$ 39	\$ 35	\$ 35	\$ 63	\$ 66	\$ 31	\$ 67	\$ 68	\$ 69	\$ 70
County Tax - Beer/Alcohol Sales	\$ 39	\$ 35	\$ 35	\$ 63	\$ 66	\$ 31	\$ 67	\$ 68	\$ 69	\$ 70
City Tax	\$ 1,007	\$ 1,312	\$ 1,270	\$ 1,476	\$ 1,500	\$ 230	\$ 1,515	\$ 1,530	\$ 1,545	\$ 1,560
County Tax	\$ 1,006	\$ 1,312	\$ 1,270	\$ 1,476	\$ 1,500	\$ 230	\$ 1,515	\$ 1,530	\$ 1,545	\$ 1,560
Concession City Tax	\$ 380	\$ 487	\$ 485	\$ 538	\$ 550	\$ 65	\$ 556	\$ 562	\$ 568	\$ 574
Concession County Tax	\$ 380	\$ 487	\$ 485	\$ 538	\$ 550	\$ 65	\$ 556	\$ 562	\$ 568	\$ 574
Donations	\$ 1,420	\$ 9,743	\$ 9,743	\$ 637	\$ 5,000	\$ (4,743)	\$ 5,050	\$ 5,101	\$ 5,152	\$ 5,204
Special Programs - Swim Lessons	\$ 22,355	\$ 39,774	\$ 39,774	\$ 40,843	\$ 43,000	\$ 3,226	\$ 43,430	\$ 43,864	\$ 44,303	\$ 44,746
Special Programs - Toddler Time		\$ 3,063	\$ 3,063	\$ 2,889	\$ 3,000	\$ (63)	\$ 3,030	\$ 3,060	\$ 3,091	\$ 3,122
Special Programs - Adult Fitness		\$ -	\$ -	\$ 100	\$ 800	\$ 800	\$ 808	\$ 816	\$ 824	\$ 832
Special Programs - Training Programs		\$ 3,080	\$ 3,080	\$ 3,003	\$ 3,000	\$ (80)	\$ 3,030	\$ 3,060	\$ 3,091	\$ 3,122
Special Programs - Water Activities Punch Cards		\$ -	\$ -	\$ 93	\$ 500	\$ 500	\$ 505	\$ 510	\$ 515	\$ 520
Refund/Reimbursement	\$ 1,178	\$ 3,037	\$ -	\$ 777	\$ 1,000	\$ 1,000	\$ 1,010	\$ 1,020	\$ 1,030	\$ 1,040
Other Income		\$ 36	\$ -	\$ 349	\$ 400	\$ 400	\$ 404	\$ 408	\$ 412	\$ 416
Transfer In		\$ 25,210	\$ 14,451	\$ -	\$ -	\$ (14,451)	\$ -	\$ -	\$ -	\$ -
<b>Total Swim Facility Revenues</b>	<b>\$394,035</b>	<b>\$505,842</b>	<b>\$481,605</b>	<b>\$526,938</b>	<b>\$557,282</b>	<b>\$ (75,677)</b>	<b>\$562,857</b>	<b>\$568,486</b>	<b>\$574,173</b>	<b>\$579,914</b>

# SWIM FACILITY

## CITY OF NORTH MANKATO, MINNESOTA SWIM FACILITY - 203 2023 Budget

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST
<b>EXPENDITURES</b>									
<b>SWIM FACILITY - GENERAL FUND - 101</b>									
FULL-TIME EMPLOYEES-REGULAR		-	-	23,374	23,374	24,075	24,797	25,541	26,307
PART-TIME EMPLOYEES	12,079	30,385	30,570	11,000	(19,570)	11,000	11,000	11,000	11,000
PART-TIME EMPLOYEES-OVERTIME	5,157	6,739	6,739		(6,739)	-	-	-	-
TEMPORARY EMPLOYEES-REGULAR	94,953	180,151	179,724	220,000	40,276	222,200	224,422	226,666	228,933
TEMPORARY EMPLOYEES-OVERTIME	3,968	14,566	14,566	13,000	(1,566)	13,000	13,000	13,000	13,000
SEASONAL EMP. - OVERTIME					-	-	-	-	-
FULL-TIME EMPLOYEES-OVERTIME					-	-	-	-	-
PERA CONTRIBUTIONS	1,293	2,600	2,614	2,025	(589)	2,045	2,065	2,086	2,107
FICA CONTRIBUTIONS	8,886	17,736	17,718	20,000	2,282	20,200	20,402	20,606	20,812
HEALTH		-	-	9,000	9,000	9,360	9,734	10,123	10,528
LIFE	3	-	-	51	51	52	53	54	55
DISABILITY		-	-	100	100	101	102	103	104
VEBA		-	-	1,200	1,200	1,200	1,200	1,200	1,200
COVID-19 PAYROLL	40,683	214	-	-	-	-	-	-	-
WORKER'S COMPENSATION	8,197	15,056	15,056	21,000	5,944	21,210	21,422	21,636	21,852
<b>PERSONNEL SERVICES</b>	<b>175,219</b>	<b>267,446</b>	<b>266,987</b>	<b>320,750</b>	<b>53,763</b>	<b>324,443</b>	<b>328,197</b>	<b>332,015</b>	<b>335,898</b>
MERCHANDISE FOR RESALE	198	67	67	5,000	4,933	5,050	5,101	5,152	5,204
CONCESSIONS	33,193	42,944	43,151	50,000	6,849	50,500	51,005	51,515	52,030
ALCOHOLIC BEVERAGES	1,935	3,247	3,624	5,000	1,376	5,050	5,101	5,152	5,204
OTHER OFFICE SUPPLIES	559	815	815	1,000	185	1,010	1,020	1,030	1,040
SPONSOR BANNERS	1,760	7,829	7,829	3,000	(4,829)	3,000	3,000	3,000	3,000
PRINTED FORMS AND PAPER	422	176	126	300	174	300	300	300	300
CLEANING SUPPLIES	122	871	871	2,000	1,129	2,020	2,040	2,060	2,081
UNIFORM & CLOTHING		4,253	4,253	4,000	(253)	4,000	4,000	4,000	4,000
POSTAGE	315	281	281	300	19	300	300	300	300
CHEMICALS AND CHEMICAL PRODUCT	19,048	36,156	31,357	32,000	643	32,320	32,643	32,969	33,299
EQUIPMENT PARTS		1,149	1,149	1,000	(149)	1,010	1,020	1,030	1,040
BUILDING MAINTENANCE	761	4,630	4,630	4,000	(630)	4,040	4,080	4,121	4,162
SIGN MATERIALS	976	2,520	2,520	1,000	(1,520)	1,000	1,000	1,000	1,000
OTHER MAINTENANCE SUPPLIES	17,910	7,670	7,615	8,000	385	8,080	8,161	8,243	8,325
NON CAPITALIZED EQUIPMENT	7,482	12,924	11,622	5,000	(6,622)	5,050	5,101	5,152	5,204
SPEC PROG - SWIM LESSONS		431	431	200	(231)	200	200	200	200
SPEC PROG - TODDLER TIME		99	99	100	1	100	100	100	100
SPEC PROG - ADULT FITNESS		-	-	100	100	100	100	100	100
SPEC PROG - TRAINING PROGRAMS		540	540	800	260	800	800	800	800
SPECIAL PROGRAMS - OTHER		3,809	3,809	2,500	(1,309)	2,500	2,500	2,500	2,500
<b>SUPPLIES</b>	<b>84,680</b>	<b>130,412</b>	<b>124,789</b>	<b>125,300</b>	<b>511</b>	<b>126,430</b>	<b>127,572</b>	<b>128,724</b>	<b>129,889</b>



**CITY OF NORTH MANKATO, MINNESOTA**  
**SWIM FACILITY - 203**  
**2023 Budget**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST
PROFESSIONAL SERVICES	2,219	9,754	3,514	8,000	4,486	8,000	8,000	8,000	8,000
ADVERTISING	541	1,480	1,480	300	(1,180)	300	300	300	300
INTERNET	1,020	1,993	1,432	1,500	68	1,500	1,500	1,500	1,500
LEGAL NOTICES PUBLISHING					-	-	-	-	-
IT, SOFTWARE AND EQUIPMENT	6,049	10,793	6,943	7,000	57	7,000	7,000	7,000	7,000
DUES AND SUBSCRIPTIONS	1,012	1,890	1,636	2,000	364	2,000	2,000	2,000	2,000
TRAVEL , TRAINING & MEETINGS	709	2,173	2,173	3,000	827	3,000	3,000	3,000	3,000
TELEPHONE		600	383	800	417	800	800	800	800
CELLULAR SERVICE	225	306	263	500	237	500	500	500	500
ELECTRIC UTILITIES	8,976	9,625	9,625	10,000	375	10,100	10,201	10,303	10,406
GAS UTILITIES	7,297	15,579	14,921	15,000	79	15,150	15,302	15,455	15,610
RENTALS	420	1,242	792	800	8	800	800	800	800
REMIT STATE TAX	22,899	29,393	28,165	33,000	4,835	33,330	33,663	34,000	34,340
GENERAL LIABILITY	168	183	183	200	17	202	204	206	208
PROPERTY INSURANCE	13,342	13,098	13,098	13,000	(98)	13,130	13,261	13,394	13,528
MISCELLANEOUS	775	527	527	500	(27)	505	510	515	520
MERCHANT FEES - CREDIT CARD FEES	4,621	9,351	8,726	12,500	3,774	12,500	12,500	12,500	12,500
COVID-19 EXPENSES	22,361				-	-	-	-	-
<b>SERVICES AND CHARGES</b>	<b>92,633</b>	<b>107,988</b>	<b>93,861</b>	<b>108,100</b>	<b>14,239</b>	<b>108,817</b>	<b>109,541</b>	<b>110,273</b>	<b>111,012</b>
OTHER EQUIPMENT PURCHASE	(682)				-	-	-	-	-
OTHER	1,740				-	-	-	-	-
<b>CAPITAL OUTLAY</b>	<b>1,058</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>353,950</b>	<b>505,846</b>	<b>485,637</b>	<b>554,150</b>	<b>68,513</b>	<b>559,690</b>	<b>565,310</b>	<b>571,012</b>	<b>576,799</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>39,732</b>	<b>(4)</b>	<b>(4,032)</b>	<b>3,132</b>	<b>7,164</b>	<b>3,117</b>	<b>3,075</b>	<b>3,009</b>	<b>2,911</b>
<b>FUND BALANCE BEGINNING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,333</b>	<b>12,497</b>	<b>(14,673)</b>	<b>15,614</b>	<b>(11,598)</b>
<b>FUND BALANCE ENDING</b>	<b>-</b>	<b>-</b>	<b>(4,032)</b>	<b>3,132</b>	<b>12,497</b>	<b>15,614</b>	<b>(11,598)</b>	<b>18,623</b>	<b>(8,687)</b>
<b>CASH, BEGINNING</b>	<b>-</b>	<b>39,732</b>	<b>4,032</b>	<b>-</b>	<b>9,365</b>	<b>3,132</b>	<b>6,249</b>	<b>9,324</b>	<b>12,333</b>
<b>CASH, ENDING</b>	<b>39,732</b>	<b>4,032</b>	<b>-</b>	<b>3,132</b>	<b>16,529</b>	<b>6,249</b>	<b>9,324</b>	<b>12,333</b>	<b>15,244</b>

## 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:

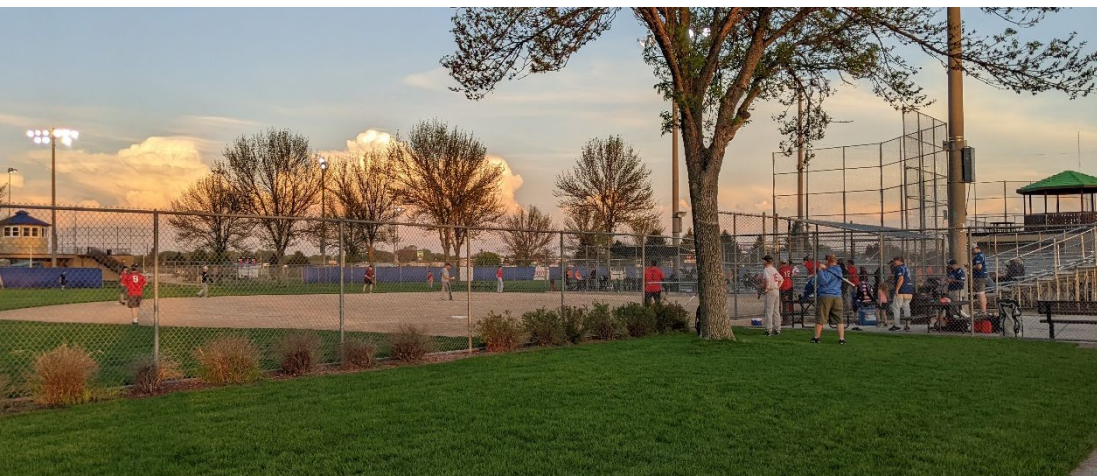
- Create high school events for smaller schools
- Outdoor recreation and educational opportunities for area youth
- Youth softball and sand volleyball leagues
- Larger soccer tournaments currently hosted in other parts of the Midwest
- Indoor sports facility development

## Highlights:

- Generated an estimated \$7.9 million in economic impact through events and tournaments.
- Facilitated the third year of the Caswell Sports Adult Slow Pitch Softball League and Sand Volleyball League (with an additional 7 teams)
- Added ten new advertisers to Caswell Park sponsorship revenues.
- Hosted one national tournament, six state tournaments, one slow pitch invitational, created two high school tournaments with teams traveling up to 3 hours, created a Junior Olympic softball tournament
- Concession sales totaled about \$127,000 with an additional \$5,400 in alcohol sales.
- Hosted 385 teams and 27,295 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
- Increased labor costs due to labor shortage in the area
- Increased equipment costs and delay in getting supplies due to supply chain issues.



# CASWELL SPORTS FUND

*Reports to - Phil Tostenson - Caswell Sports Director*

CASWELL SPORTS	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	+/- 2022/2023	COMMENTS
PERSONNEL	120,376	169,354	200,594	213,249	12,655	
SUPPLIES	148,666	165,803	223,545	224,600	1,055	
SERVICES & CHARGES	54,586	147,067	109,274	118,970	9,696	
CAPITAL OUTLAY	3,047	-	2,500	2,000	(500)	
<b>CASWELL SOFTBALL TOTAL</b>	<b>326,675</b>	<b>482,224</b>	<b>535,913</b>	<b>558,819</b>	<b>22,906</b>	

CASWELL NORTH	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 PROPOSED	+/- 2022/2023	COMMENTS
PERSONNEL	27,944	29,203	29,777	30,670	893	
SUPPLIES	9,366	16,741	13,500	20,700	7,200	
SERVICES & CHARGES	9,022	10,818	10,527	10,696	169	
CAPITAL OUTLAY	2,995	-	500	500	-	
<b>CASWELL NORTH TOTAL</b>	<b>\$49,327</b>	<b>\$56,762</b>	<b>\$54,304</b>	<b>\$62,566</b>	<b>\$8,262</b>	
<b>CASWELL TOTAL</b>	<b>\$376,002</b>	<b>\$538,986</b>	<b>\$590,217</b>	<b>\$621,385</b>	<b>\$31,168</b>	



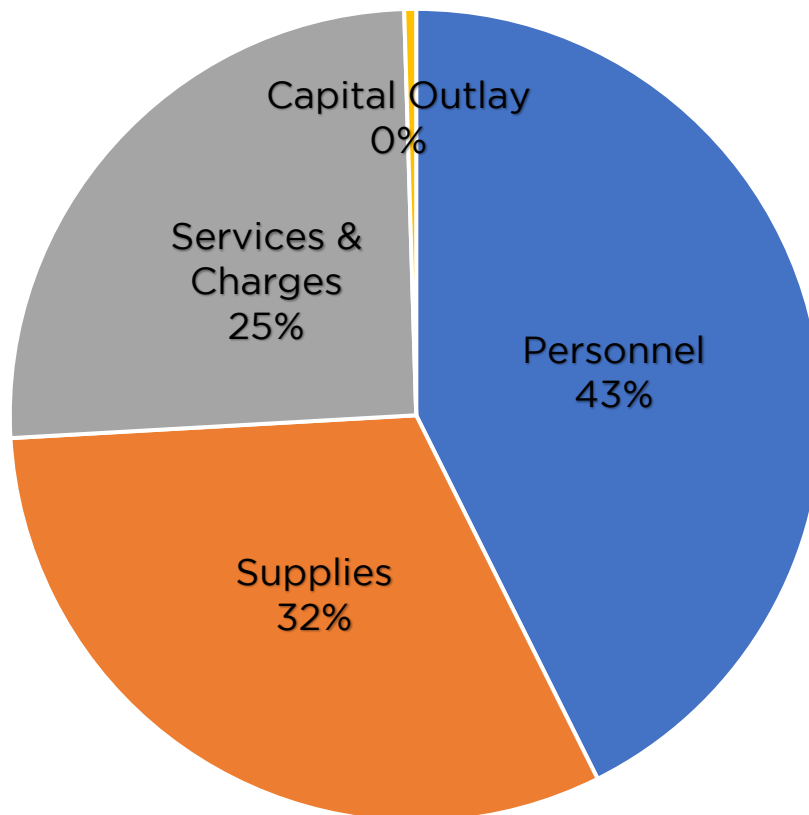
# CASWELL SPORTS FUND

*Reports to - Phil Tostenson - Caswell Sports Director*

## PERSONNEL BREAK DOWN:

Department	Job Classification	2021	2022	2023
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



# CITY OF NORTH MANKATO, MINNESOTA

## CASWELL SPORTS FUND - 201

### 2023 Budget

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST
<b>REVENUES</b>									
<b>CASWELL PARK UNALLOCATED</b>									
HOTEL-MOTEL TAX	14,580	24,818	35,000	35,000	-	35,350	35,704	36,061	36,422
FOOD & BEVERAGE	33,853	59,390	50,000	60,000	10,000	61,200	62,424	63,672	64,945
CONTRIBUTIONS/DONATIONS		1,950	-	-	-	-	-	-	-
TRANSFER IN	77,000	77,000	77,000	77,000	-	77,000	77,000	77,000	77,000
<b>TOTAL CASWELL PARK UNALLOCATED</b>	<b>125,434</b>	<b>163,158</b>	<b>162,000</b>	<b>172,000</b>	<b>10,000</b>	<b>173,550</b>	<b>175,128</b>	<b>176,733</b>	<b>178,367</b>
<b>CASWELL PARK</b>									
FOOD AND BEVERAGE TAX	290	595	-	600	600	606	612	618	624
ALCOHOLIC BEVERAGES	10,517	9,303	15,000	6,000	(9,000)	6,060	6,121	6,182	6,244
SALES TAX-CASWELL	7,594	1,656	25,000	2,000	(23,000)	2,020	2,040	2,060	2,081
OTHER INCOME NON TAXABLE	1,509	2,484	500	500	-	505	510	515	520
COVID-19 REVENUE	21,172	745	-	-	-	-	-	-	-
OTHER TAXABLE	157	-	-	80	80	81	82	83	84
CONCESSIONS - SOFTBALL	47,510	109,735	140,000	150,000	10,000	151,500	153,015	154,545	156,090
CLOTHING SALES	3,610	5,819	14,000	5,000	(9,000)	5,050	5,101	5,152	5,204
STREAMING REVENUE				5,000	5,000	5,000	5,000	5,000	5,000
FIELD RENTALS AND FEES - CASWELL PARK	2,331	3,390	5,451	-	(5,451)	-	-	-	-
FIELD RENTALS NON-TAXABLE - CASWELL PARK SOFTBALL	9,305	12,161	-	13,000	13,000	13,130	13,261	13,394	13,528
FIELD RENTALS NON-TAXABLE - PARK/VOLLEYBALL					-	-	-	-	-
HOTEL REBATES	(780)	-	-	-	-	-	-	-	-
FARMERS MARKET	514	1,517	700	2,000	1,300	2,020	2,040	2,060	2,081
TOURNAMENT REVENUES		500	-	500	500	505	510	515	520
CASWELL PARK ADVERTISING - TAXABLE					-	-	-	-	-
CASWELL PARK SPONSORSHIPS - NON TAXABLE	27,200	34,600	60,000	55,000	(5,000)	55,550	56,106	56,667	57,234
CASWELL SPONSORSHIPS - NON TAXABLE	3,699				-	-	-	-	-
CASWELL TOURNAMENT ENTRY FEES - TAXABLE	18,586	11,495	21,000	-	(21,000)	-	-	-	-
CASWELL TOURNAMENT ENTRY FEES - NON TAX	-	4,900	11,105	20,000	8,895	20,200	20,402	20,606	20,812
MINNESOTA STATE HIGH SCHOOL LEAGUE BANQUET TICKETS	-		5,000	13,000	8,000	13,130	13,261	13,394	13,528
CASWELL GATE FEES (USA NATIONALS & NAFA)	11,650	9,196	12,600	12,600	-	12,726	12,853	12,982	13,112
STATE TAX - CONCESSIONS	3,266	7,544	-	8,500	8,500	8,585	8,671	8,758	8,846
STATE TAX - ALCOHOL	723	640	-	600	600	606	612	618	624
CITY TAX - ALCOHOL	53	47	-	50	50	51	52	53	54
COUNTY TAX - ALCOHOL	53	47	-	50	50	51	52	53	54
CITY SALES TAX	552	120	-	130	130	131	132	133	134
COUNTY TAX	552	120	-	130	130	131	132	133	134
CITY SALES TAX - CONCESSIONS	238	549	-	600	600	606	612	618	624
COUNTY SALES TAX - CONCESSIONS	238	549	-	600	600	606	612	618	624
CONTRIBUTIONS/DONATIONS	1,500	1,500	1,500	-	(1,500)	-	-	-	-
REFUND & REIMBURSEMENT	1,396	6,902	500	3,000	2,500	3,030	3,060	3,091	3,122
MIRACLE LEAGUE REVENUE					-	-	-	-	-
OTHER NON-TAXABLE					-	-	-	-	-
<b>TOTAL CASWELL PARK</b>	<b>173,435</b>	<b>226,112</b>	<b>312,356</b>	<b>298,940</b>	<b>(13,416)</b>	<b>301,880</b>	<b>304,849</b>	<b>307,848</b>	<b>310,878</b>

**CITY OF NORTH MANKATO, MINNESOTA**  
**CASWELL SPORTS FUND - 201**  
**2023 Budget**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST
<b>ADULT VOLLEYBALL</b>									
STATE SALES TAX		1,766	-	1,900	1,900	1,919	1,938	1,957	1,977
OTHER INCOME NON TAXABLE		-	26,400		(26,400)	-	-	-	-
VOLLEYBALL LEAGUE FEES	13,480	18,896	-	21,000	21,000	21,210	21,422	21,636	21,852
VOLLEYBALL PLAYER FEES	4,922	7,084	-	8,000	8,000	8,080	8,161	8,243	8,325
CITY SALES TAX		128	-	150	150	152	154	156	158
COUNTY SALES TAX		128		150	150	152	154	156	158
<b>TOTAL ADULT VOLLEYBALL</b>	<b>18,403</b>	<b>28,002</b>	<b>26,400</b>	<b>31,200</b>	<b>4,800</b>	<b>31,513</b>	<b>31,829</b>	<b>32,148</b>	<b>32,470</b>
<b>ADULT SOFTBALL</b>									
STATE SALES TAX	14	4,402	-	3,500	3,500	3,535	3,570	3,606	3,642
OTHER INCOME NON TAXABLE		6,500	69,185		(69,185)	-	-	-	-
OTHER INCOME TAXABLE				100	100	100	100	100	100
SUMMER SOFTBALL LEAGUE FEES	28,141	30,870	-	31,000	31,000	31,310	31,623	31,939	32,258
SUMMER SOFTBALL PLAYER FEES	17,335	19,642	-	20,000	20,000	20,200	20,402	20,606	20,812
FALL SOFTBALL LEAGUE FEES	9,609	10,273	-	10,500	10,500	10,500	10,500	10,500	10,500
FALL SOFTBALL PLAYER FEES	2,743	2,959	-	3,200	3,200	3,200	3,200	3,200	3,200
CITY SALES TAX	1	321	-	300	300	303	306	309	312
COUNTY SALES TAX	1	321	-	300	300	303	306	309	312
<b>TOTAL ADULT SOFTBALL</b>	<b>57,845</b>	<b>75,288</b>	<b>69,185</b>	<b>68,900</b>	<b>(285)</b>	<b>69,451</b>	<b>70,007</b>	<b>70,569</b>	<b>71,136</b>
<b>ADULT HOCKEY</b>									
STATE SALES TAX		749				-	-	-	-
OTHER INCOME NON TAXABLE						-	-	-	-
OTHER INCOME TAXABLE						-	-	-	-
LEAGUE MAINTENANCE FEES		10,892				-	-	-	-
CITY SALES TAX		54				-	-	-	-
COUNTY TAX		54				-	-	-	-
CONTRIBUTIONS/DONATIONS						-	-	-	-
REFUND & REIMBURSEMENT						-	-	-	-
<b>TOTAL ADULT HOCKEY</b>	<b>-</b>	<b>11,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>375.116</b>	<b>504.310</b>	<b>569.941</b>	<b>571.040</b>	<b>1.099</b>	<b>576.394</b>	<b>581.813</b>	<b>587.298</b>	<b>592.851</b>



**CITY OF NORTH MANKATO, MINNESOTA**  
**CASWELL SPORTS FUND - 201**  
**2023 Budget**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST
<b>EXPENDITURES</b>									
<b>CASWELL PARK UNALLOCATED</b>									
MERCHANT FEES - CREDIT CARDS	6	10	20	-	(20)	-	-	-	-
<b>TOTAL CASWELL PARK UNALLOCATED</b>	<b>6</b>	<b>30</b>	<b>20</b>	<b>-</b>	<b>(20)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASWELL PARK</b>									
<b>CASWELL PARK PERSONNEL</b>									
FULL-TIME EMPLOYEES-REGULAR	20,969	44,437	47,648	68,824	21,176	70,889	73,016	75,206	77,462
PART-TIME EMPLOYEES		5,235			-	-	-	-	-
TEMPORARY EMPLOYEES-REGULAR	18,821	43,889	40,000	40,000	-	40,400	40,804	41,212	41,624
TEMPORARY EMPLOYEES-OVERTIME	3,301	5,743	11,000	1,000	(10,000)	1,010	1,020	1,030	1,040
SEASONAL EMP. CASWELL CONCESSIONS	18,431	29,724	40,000	41,000	1,000	41,410	41,824	42,242	42,664
SEASONAL EMP. CASWELL CONCESSIONS - OVERTIME	2,094	3,197	5,000	1,000	(4,000)	1,010	1,020	1,030	1,040
UNEMPLOYMENT - COVID 19	5,149				-	-	-	-	-
FULL-TIME EMPLOYEES-OVERTIME	147	98	4,000	2,000	(2,000)	2,020	2,040	2,060	2,081
PERA CONTRIBUTIONS	1,584	3,709	3,873	5,462	1,589	5,517	5,572	5,628	5,684
FICA CONTRIBUTIONS	4,792	9,836	10,454	12,075	1,621	12,196	12,318	12,441	12,565
HEALTH	3,667	11,473	10,325	12,100	1,775	12,584	13,087	13,610	14,154
LIFE	45	92	109	157	48	159	161	163	165
DISABILITY	93	172	209	302	93	305	308	311	314
VEBA	490	1,200	1,200	1,920	720	1,920	1,920	1,920	1,920
COVID 19 PAYROLL	13,800	745			-	-	-	-	-
WORKER'S COMPENSATION	8,046	8,876	10,404	11,209	805	11,321	11,434	11,548	11,663
<b>TOTAL CASWELL PARK PERSONNEL</b>	<b>101,427</b>	<b>168,427</b>	<b>184,222</b>	<b>197,049</b>	<b>12,827</b>	<b>200,741</b>	<b>204,524</b>	<b>208,401</b>	<b>212,376</b>
<b>CASWELL PARK SUPPLIES</b>									
CONCESSION MISC.	30,055	63,995	52,695	85,000	32,305	85,850	86,709	87,576	88,452
ALCOHOLIC BEVERAGES	5,087	5,220	3,000	5,000	2,000	5,050	5,101	5,152	5,204
OTHER OFFICE SUPPLIES	833	694	1,000	1,000	-	1,010	1,020	1,030	1,040
TOURNAMENT/EVENT EXPENDITURES	30,295	35,998	102,000	60,000	(42,000)	60,600	61,206	61,818	62,436
FARMERS MARKET	346	1,102	700	500	(200)	500	500	500	500
PRINTED FORMS AND PAPER	375	301	500	500	-	500	500	500	500
CLEANING SUPPLIES	871	2,969	4,000	4,000	-	4,040	4,080	4,121	4,162
UNIFORM & CLOTHING ALLOWANCE	250	1,389	1,000	1,000	-	1,010	1,020	1,030	1,040
POSTAGE	13	-	50	50	-	50	50	50	50
MOTOR FUELS	1,552	2,155	1,100	1,100	-	1,111	1,122	1,133	1,144
LUBRICANTS & ADDITIVES	721	201	900	900	-	909	918	927	936
CHEMICALS AND CHEMICAL PRODUCT	2,300	-	3,000	4,000	1,000	4,040	4,080	4,121	4,162
EQUIPMENT PARTS	8,984	13,200	10,000	11,000	1,000	11,110	11,221	11,333	11,446
TIRES	90	566	600	800	200	808	816	824	832
BUILDING REPAIR SUPPLIES	494	6,607	2,000	3,000	1,000	3,030	3,060	3,091	3,122
LANDSCAPING MATERIALS	2,154	8,355	5,000	5,000	-	5,050	5,101	5,152	5,204
SIGN MATERIALS	-	926	3,500	3,500	-	3,535	3,570	3,606	3,642
OTHER MAINTENANCE SUPPLIES	13,043	21,261	17,000	19,000	2,000	19,190	19,382	19,576	19,772
NON CAPITALIZED EQUIPMENT	1,623	602	15,000	8,000	(7,000)	8,080	8,161	8,243	8,325
COVID 19 EXPENSES	2,224					-	-	-	-
<b>TOTAL CASWELL PARK SUPPLIES</b>	<b>101,310</b>	<b>165,543</b>	<b>223,045</b>	<b>213,350</b>	<b>(9,695)</b>	<b>215,473</b>	<b>217,617</b>	<b>219,783</b>	<b>221,969</b>
<b>CASWELL PARK SERVICES AND CHARGES</b>									
CONCESSION % TO TOURNAMENT DIRECTOR	2,721	9,387	11,000	10,000	(1,000)	10,000	10,000	10,000	10,000
PROFESSIONAL SERVICES	1,521	7,549	3,000	8,000	5,000	8,080	8,161	8,243	8,325
ADVERTISING	1,399	1,993	2,000	2,000	-	2,000	2,000	2,000	2,000
INTERNET	1,116	1,020	2,989	1,020	(1,969)	1,020	1,020	1,020	1,020
IT, SOFTWARE AND EQUIPMENT	6,342	8,603	8,000	8,000	-	8,000	8,000	8,000	8,000
DUES AND SUBSCRIPTIONS	1,740	2,795	600	3,000	2,400	3,030	3,060	3,091	3,122
TRAVEL EXPENSE	1,101	705	3,000	2,000	(1,000)	2,000	2,000	2,000	2,000
TELEPHONE	560	1,143	1,000	1,100	100	1,111	1,122	1,133	1,144
CELLULAR SERVICE	347	525	500	500	-	505	510	515	520

**CITY OF NORTH MANKATO, MINNESOTA**  
**CASWELL SPORTS FUND - 201**  
**2023 Budget**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST
ELECTRIC UTILITIES	7,288	10,496	11,000	11,000	-	11,220	11,444	11,673	11,906
OTHER RENTALS	-	80	2,000	-	(2,000)	-	-	-	-
REMIT STATE TAX	13,553	11,866	20,758	12,000	(8,758)	12,120	12,241	12,363	12,487
GENERAL LIABILITY	3,793	6,349	2,621	6,000	3,379	6,060	6,121	6,182	6,244
PROPERTY INSURANCE	12,087	11,904	12,028	12,000	(28)	12,600	13,230	13,892	14,587
AUTOMOTIVE INSURANCE	132	144	150	150	-	152	154	156	158
MISCELLANEOUS	(87)	3,631	700	700	-	707	714	721	728
MERCHANT FEES - CREDIT CARDS	965	150	2,000	1,000	(1,000)	1,000	1,000	1,000	1,000
<b>TOTAL CASWELL PARK SERVICES AND CHARGES</b>	<b>54,580</b>	<b>78,339</b>	<b>83,346</b>	<b>78,470</b>	<b>(4,876)</b>	<b>79,605</b>	<b>80,777</b>	<b>81,989</b>	<b>83,241</b>
<b>CASWELL PARK CAPITAL OUTLAY</b>									
IMPROVEMENT OTHER THAN BLDG	-	-	-	-	-	-	-	-	-
OTHER EQUIPMENT PURCHASE	2,995	-	2,000	2,000	-	2,000	2,000	2,000	2,000
OTHER	52	-	-	-	-	-	-	-	-
<b>TOTAL CASWELL PARK CAPITAL OUTLAY</b>	<b>3,047</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>TOTAL CASWELL PARK</b>	<b>260,364</b>	<b>412,309</b>	<b>492,613</b>	<b>490,869</b>	<b>(1,744)</b>	<b>497,819</b>	<b>504,918</b>	<b>512,173</b>	<b>519,586</b>
<b>ADULT VOLLEYBALL</b>									
TEMPORARY EMPLOYEES-REGULAR	-	861	1,000	15,000	14,000	15,000	15,000	15,000	15,000
FICA CONTRIBUTIONS	-	66	65	1,200	1,135	1,200	1,200	1,200	1,200
TOURNAMENT EXPENSE	11,487	-	-	500	500	500	500	500	500
PRINTED FORMS AND PAPER	-	-	-	-	-	-	-	-	-
UNIFORM & CLOTHING	-	-	-	-	-	-	-	-	-
PROFESSIONAL SERVICES	-	12,408	8,000	8,000	-	8,000	8,000	8,000	8,000
OTHER MAINTENANCE SUPPLIES	-	260	500	600	100	600	600	600	600
ADVERTISING	-	-	-	-	-	-	-	-	-
REMIT STATE TAX	-	2,022	2,000	2,200	200	2,200	2,200	2,200	2,200
MISCELLANEOUS	-	629	300	300	-	300	300	300	300
MERCHANT FEES-CREDIT CARDS	-	226	300	300	-	300	300	300	300
OTHER EQUIPMENT PURCHASE	-	-	500	-	(500)	-	-	-	-
<b>TOTAL ADULT VOLLEYBALL</b>	<b>11,487</b>	<b>16,472</b>	<b>12,665</b>	<b>28,100</b>	<b>15,435</b>	<b>28,100</b>	<b>28,100</b>	<b>28,100</b>	<b>28,100</b>
<b>ADULT SOFTBALL</b>									
PART-TIME EMPLOYEES	-	-	15,307	-	(15,307)	-	-	-	-
TOURNAMENT EXPENSES	-	-	-	5,000	5,000	5,000	5,000	5,000	5,000
PRINTED FORMS AND PAPER	-	-	-	150	150	150	150	150	150
FALL SOFTBALL LEAGUE	645	-	-	-	-	-	-	-	-
SUMMER SOFTBALL LEAGUE	32,645	-	-	-	-	-	-	-	-
PROFESSIONAL SERVICES	-	33,851	-	25,000	25,000	25,000	25,000	25,000	25,000
OTHER MAINTENANCE SUPPLIES	-	-	-	5,000	5,000	5,000	5,000	5,000	5,000
REMIT STATE TAX	-	5,029	-	4,000	4,000	4,000	4,000	4,000	4,000
MISCELLANEOUS	-	9,079	15,308	-	(15,308)	-	-	-	-
MERCHANT FEES - CREDIT CARDS	-	606	-	700	700	700	700	700	700
<b>TOTAL ADULT SOFTBALL</b>	<b>33,290</b>	<b>48,565</b>	<b>30,615</b>	<b>39,850</b>	<b>9,236</b>	<b>39,850</b>	<b>39,850</b>	<b>39,850</b>	<b>39,850</b>
<b>ADULT HOCKEY</b>									
UNEMPLOYMENT COVID	5,149	-	-	-	-	-	-	-	-
TOURNAMENT SUPPLIES	-	-	-	-	-	-	-	-	-
PROFESSIONAL SERVICES	-	1,050	-	-	-	-	-	-	-
OTHER RENTALS	-	2,960	-	-	-	-	-	-	-
REMIT STATE TAX	-	858	-	-	-	-	-	-	-
MERCHANT FEES - CREDIT CARDS	-	-	-	-	-	-	-	-	-
COVID-19 PAYROLL	13,800	-	-	-	-	-	-	-	-
SOCCER LEAGUE	355	-	-	-	-	-	-	-	-
COVID-19 EXPENSES	2,224	-	-	-	-	-	-	-	-
<b>TOTAL ADULT HOCKEY</b>	<b>21,527</b>	<b>4,868</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>326,674</b>	<b>482,244</b>	<b>535,913</b>	<b>558,819</b>	<b>22,907</b>	<b>565,769</b>	<b>572,868</b>	<b>580,123</b>	<b>587,536</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>48,442</b>	<b>22,066</b>	<b>34,029</b>	<b>12,221</b>	<b>(21,808)</b>	<b>10,625</b>	<b>8,945</b>	<b>7,175</b>	<b>5,315</b>



# CITY OF NORTH MANKATO, MINNESOTA

## CASWELL NORTH FUND - 204

### 2023 Budget

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST
<b>REVENUES</b>										
<b>CASWELL NORTH FUND - 204</b>										
STATE TAX - ALCOHOL						-	-	-	-	-
CITY TAX - ALCOHOL						-	-	-	-	-
COUNTY TAX - ALCOHOL						-	-	-	-	-
CASWELL NORTH ADVERTISING				500	500		500	500	500	500
ALCOHOLIC BEVERAGES						-	-	-	-	-
CONCESSIONS - SOCCER	-					-	-	-	-	-
CONTRIBUTIONS/DONATIONS						-	-	-	-	-
REFUND & REIMBURSEMENT	218	561		1,599	1,400	1,400	1,414	1,428	1,442	1,456
OTHER INCOME NON TAXABLE		898	500		500	-	505	510	515	520
FIELD RENTALS AND FEES - CASWELL NORTH (all except Mankato United)						-	-	-	-	-
FIELD RENTALS NON-TAXABLE - CASWELL NORTH (Mankato United)	40,261	47,489	48,000		48,000	-	48,480	48,965	49,455	49,950
COVID-19 REVENUE	6,185	305				-	-	-	-	-
TRANSFER IN						-	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>	<b>46,664</b>	<b>49,253</b>	<b>48,500</b>	<b>2,099</b>	<b>50,400</b>	<b>1,400</b>	<b>50,899</b>	<b>51,403</b>	<b>51,912</b>	<b>52,426</b>

# CITY OF NORTH MANKATO, MINNESOTA

## CASWELL NORTH FUND - 204

### 2023 Budget

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST
<b>EXPENDITURES</b>										
<b>CASWELL NORTH PERSONNEL</b>										
FULL-TIME EMPLOYEES-REGULAR	14,011	18,601	19,313	14,104	20,060	747	20,662	21,282	21,920	22,578
PART-TIME EMPLOYEES						-	-	-	-	-
TEMPORARY EMPLOYEES-REGULAR						-	-	-	-	-
FULL-TIME EMPLOYEES-OVERTIME						-	-	-	-	-
SEASONAL EMP. CASWELL CONCESSIONS						-	-	-	-	-
PERA CONTRIBUTIONS	1,039	1,371	1,448	1,051	1,505	57	1,550	1,597	1,645	1,694
FICA CONTRIBUTIONS	881	1,225	1,477	932	1,535	58	1,581	1,628	1,677	1,727
HEALTH	5,079	6,803	6,122	4,622	6,122	-	6,367	6,622	6,887	7,162
LIFE	29	38	44	32	46	2	46	46	46	46
DISABILITY	54	71	85	56	88	3	89	90	91	92
VEBA	466	600	600	450	600	-	600	600	600	600
FFCRA PAYROLL	159					-	-	-	-	-
COVID-19 PAYROLL	6,185	305				-	-	-	-	-
WORKER'S COMPENSATION	40	189	688	239	714	26	721	728	735	742
<b>TOTAL PERSONNEL</b>	<b>27,944</b>	<b>29,203</b>	<b>29,777</b>	<b>21,486</b>	<b>30,670</b>	<b>893</b>	<b>31,616</b>	<b>32,593</b>	<b>33,601</b>	<b>34,641</b>
<b>CASWELL NORTH SUPPLIES</b>										
CONCESSION MISC.						-	-	-	-	-
ALCOHOLIC BEVERAGES						-	-	-	-	-
OTHER OFFICE SUPPLIES						-	-	-	-	-
TOURNAMENT/EVENT EXPENDITURES						-	-	-	-	-
CLEANING SUPPLIES	-	276	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	2,218	4,000	(1,000)	4,040	4,080	4,121	4,162
SIGN REPAIR MATERIALS						-	-	-	-	-
EQUIPMENT PARTS	1,267	1,174	1,200	1,214	1,200	-	1,212	1,224	1,236	1,248
BUILDING REPAIR SUPPLIES	530	2,225	2,000	37	2,000	-	2,020	2,040	2,060	2,081
LANDSCAPING MATERIALS	4,865	4,743	3,000	5,219	5,000	2,000	5,050	5,101	5,152	5,204
OTHER MAINTENANCE SUPPLIES	200	7,740	1,300	6,061	7,500	6,200	7,575	7,651	7,728	7,805
NON CAPITALIZED EQUIPMENT	-	583				-	-	-	-	-
<b>TOTAL SUPPLIES</b>	<b>9,366</b>	<b>16,741</b>	<b>13,500</b>	<b>14,749</b>	<b>20,700</b>	<b>7,200</b>	<b>20,907</b>	<b>21,116</b>	<b>21,327</b>	<b>21,540</b>



CITY OF NORTH MANKATO, MINNESOTA  
CASWELL NORTH FUND - 204  
2023 Budget

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST
CASWELL NORTH SERVICES AND CHARGES										
CONCESSION % TO TOURNAMENT DIRECTOR			200			(200)	-	-	-	-
PROFESSIONAL SERVICES	2,784	2,959	1,000	655	1,000	-	1,010	1,020	1,030	1,040
INTERNET	827	768	500	638	800	300	800	800	800	800
IT, SOFTWARE AND EQUIPMENT	101	56	500	189	300	(200)	303	306	309	312
DUES AND SUBSCRIPTIONS		125		46	50	50	51	52	53	54
TRAVEL EXPENSE		25		14	25	25	25	25	25	25
CELLULAR SERVICE	129	129	130	5	130	-	131	132	133	134
ELECTRIC UTILITIES	2,119	3,757	5,000	3,033	5,000	-	5,050	5,101	5,152	5,204
GAS UTILITIES	451	544	500	596	600	100	606	612	618	624
REFUSE DISPOSAL						-	-	-	-	-
RENTALS	115					-	-	-	-	-
REMIT STATE TAX						-	-	-	-	-
GENERAL LIABILITY	50	49	54	51	51	(3)	52	53	54	55
PROPERTY INSURANCE	2,447	2,406	2,643	1,138	1,200	(1,443)	1,260	1,323	1,389	1,458
AUTOMOTIVE INSURANCE						-	-	-	-	-
MISCELLANEOUS				1,440	1,500	1,500	1,515	1,530	1,545	1,560
MERCHANT FEES - CREDIT CARD				42	40	40				
TOTAL SERVICES AND CHARGES	9,022	10,818	10,527	7,846	10,696	169	10,803	10,954	11,108	11,266
CASWELL NORTH CAPITAL OUTLAY										
OTHER EQUIPMENT PURCHASE	2,995		500	-	500	-	500	500	500	500
TOTAL CAPITAL OUTLAY	2,995	-	500	-	500	-	500	500	500	500
TOTAL EXPENDITURES	49,326	56,761	54,304	44,081	62,566	8,262	63,826	65,163	66,536	67,947
REVENUES OVER (UNDER) EXPENDITURES	(2,662)	(7,508)	(5,804)	(41,981)	(12,166)	(6,862)	(12,927)	(13,760)	(14,624)	(15,521)

# 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 age 4 to sixth grade. The goal of the program is to teach the players the values of sportsmanship, hard work, and determination.

## Services:

- Flag Football: Age 4 to 2<sup>nd</sup> grade
- Tackle Football: 3<sup>rd</sup> grade to 6<sup>th</sup> grade

- Registration revenue of \$126,438, which contributes to the overall revenue of \$192,579.
- Additional New Uniforms in 2022
- Several new towns joined the football program including Janesville and New Ulm

## Opportunities

- Possible expansion to other communities
- Run weeklong spring or summer camps

## Future Challenges:

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

Department	Job Classification	2021	2022	2023
YOUTH FOOTBALL	Youth Football Director	1	1	1
Department Total		1	1	1

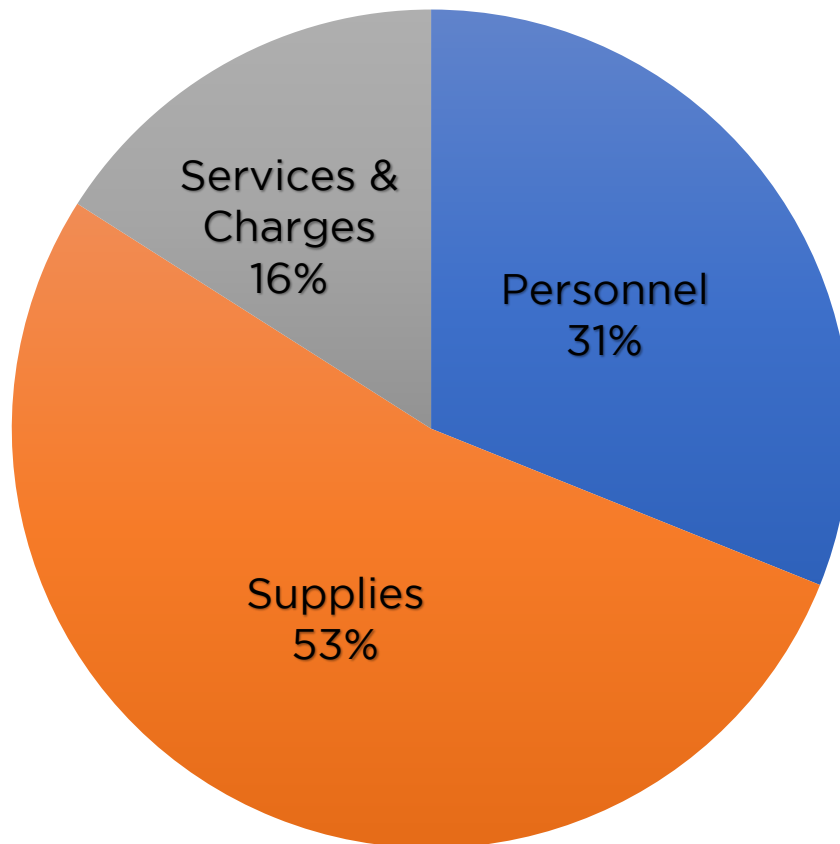


# YOUTH FOOTBALL FUND

Reports to - Neil Kaus - Youth Football Director

Youth Football	2021 Actual	2022 Adopted	2023 Proposed	+/- 2022/2023	Comments
Personnel	63,689	65,071	77,122	12,051	Wage adjustment
Supplies	81,869	33,004	131,350	98,346	Increase in uniform expense
Services & Charges	37,754	24,998	39,660	14,662	Increase in photography
Capital Outlay	-	-	-	-	
<b>TOTAL</b>	<b>\$183,312</b>	<b>\$123,073</b>	<b>\$248,132</b>	<b>\$125,059</b>	

2023 Youth Football Budget





# YOUTH FOOTBALL FUND

*Reports to - Neil Kaus - Youth Football Director*

## Youth Football Player Breakdown

Grade	2020	2021	2022	2023 Est.
Mini Tykes	-	-	41	60
Kindergarten	-	67	59	80
First Grade	-	100	115	110
Second Grade	-	88	127	140
Third Grade	-	114	151	160
Fourth Grade	-	171	156	190
Fifth Grade	-	157	185	190
Sixth Grade	-	146	151	190
<b>Total</b>	<b>-</b>	<b>843</b>	<b>944</b>	<b>1,120</b>

## Youth Football Registration Revenue Breakdown

Grade	2020	2021	2022	2023 Est.
Mini Tykes	-	-	\$3,485	\$5,700
Kindergarten	-	\$5,025	\$5,015	\$7,600
First Grade	-	\$7,500	\$9,775	\$10,450
Second Grade	-	\$6,600	\$10,795	\$24,500
Third Grade	-	\$17,100	\$22,650	\$28,000
Fourth Grade	-	\$25,650	\$23,400	\$33,250
Fifth Grade	-	\$23,550	\$27,750	\$33,250
Sixth Grade	-	\$21,900	\$22,650	\$33,250
<b>Total</b>	<b>-</b>	<b>\$107,325</b>	<b>\$125,520</b>	<b>\$176,000</b>

## Youth Football Sponsorship and Donation Revenue Breakdown

Revenue	2020	2021	2022	2023 Est.
Sponsorship	-	\$39,050	\$38,925	\$57,280
Donation	-	\$7,224	-	\$15,000
<b>Total Revenue</b>	<b>-</b>	<b>\$46,274</b>	<b>\$38,925</b>	<b>\$72,280</b>
<b>Total Football Revenue</b>	<b>-</b>	<b>\$157,015</b>	<b>\$142,350</b>	<b>\$249,400</b>

# YOUTH FOOTBALL FUND

	Mankato North Mankato Youth Football					
	Actual	YTD	Budget	Proposed	Proposed	Proposed
INCOME	2021	2022	2023	2024	2025	2026
Registration	\$ 109,850	\$ 103,425	\$ 177,000	\$ 177,000	\$ 177,000	\$ 177,000
Team Sponsorships	\$ 17,725	\$ 17,725	\$ 17,725	\$ 17,725	\$ 17,725	\$ 17,725
OFC Sponsorship	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Mankato Clinic Sponsorship	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Tail Wind	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Hatampa	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Scheels (T-Shirts)			\$ 7,280	\$ 7,280	\$ 7,280	\$ 7,280
Other Sponsors	\$ 125		\$ 11,075			
Donations	\$ 7,224	\$ -	\$ 15,000	\$ -	\$ -	\$ -
Refund & Reimbursement	\$ 114		\$ 120			
Covid 19 Revenue	\$ 777					
<b>TOTAL REVENUE</b>	<b>\$ 157,015</b>	<b>\$ 142,350</b>	<b>\$ 249,400</b>	<b>\$ 223,205</b>	<b>\$ 223,205</b>	<b>\$ 223,205</b>
EXPENSE						
Full-Time Employees Regular	\$ 43,981	\$ 46,350	\$ 58,837	\$ 60,602	\$ 62,420	\$ 64,293
Temporary Employees Regular	\$ 1,740			\$ -	\$ -	\$ -
PERA Contributions	\$ 3,299	\$ 3,476	\$ 4,413	\$ 4,545	\$ 4,682	\$ 4,822
FICA Contributions	\$ 3,281	\$ 3,546	\$ 4,501	\$ 4,636	\$ 4,775	\$ 4,918
Health	\$ 8,562	\$ 9,994	\$ 5,789	\$ 6,194	\$ 6,628	\$ 7,092
Life	\$ 38	\$ 87	\$ 134	\$ 135	\$ 137	\$ 138
Disability	\$ 74	\$ 196	\$ 258	\$ 261	\$ 263	\$ 266
VEBA	\$ 1,300	\$ 1,200	\$ 3,175	\$ 3,175	\$ 3,175	\$ 3,175
Covid 19 Payroll	\$ 777			\$ -	\$ -	\$ -
Workers Compensation	\$ 637	\$ 222	\$ 15	\$ 15	\$ 15	\$ 15
Office Supplies	\$ 140		\$ 200	\$ 202	\$ 204	\$ 206
Tournament/Event Expenditure	\$ 747	\$ 253	\$ 500	\$ 505	\$ 510	\$ 515
Referees	\$ 9,680	\$ 12,120	\$ 12,000	\$ 12,120	\$ 12,241	\$ 12,364
Printed Forms & Paper	\$ 47	\$ 1,515	\$ 1,000	\$ 1,010	\$ 1,020	\$ 1,030
Uniform & Clothing	\$ 68,071	\$ 10,000	\$ 102,350	\$ 10,000	\$ 10,100	\$ 10,201
Postage	\$ -	\$ 101	\$ -	\$ -	\$ -	\$ -
Motor Fuels	\$ 174		\$ 500	\$ 505	\$ 510	\$ 515
Professional Services	\$ 1,939	\$ 1,616	\$ 1,600	\$ 1,616	\$ 1,632	\$ 1,648
Photography	\$ 8,701	\$ 5,808	\$ 12,320	\$ 12,443	\$ 12,568	\$ 12,693
Advertising	\$ 3,500	\$ 1,010	\$ 1,000	\$ 1,010	\$ 1,020	\$ 1,030
Internet	\$ -	\$ 303	\$ 300	\$ 303	\$ 306	\$ 309
IT, Software, & Design	\$ 4,814	\$ 505	\$ 500	\$ 505	\$ 510	\$ 515
Dues & Subscriptions	\$ 506	\$ 2,121	\$ 2,100	\$ 2,121	\$ 2,142	\$ 2,164
Travel, Training & Meetings	\$ 1,010	\$ -	\$ 1,000	\$ 1,010	\$ 1,020	\$ 1,030
Telephone	\$ 437	\$ 303	\$ 400	\$ 404	\$ 408	\$ 412
Cellular Service	\$ 495	\$ -	\$ 500	\$ 505	\$ 510	\$ 515
Equipment Parts	\$ -	\$ 5,126	\$ 5,000	\$ 5,050	\$ 5,101	\$ 5,152
Landscaping Materials	\$ 925	\$ 505	\$ 900	\$ 909	\$ 918	\$ 927
Sign and Banner Materials	\$ 904	\$ -	\$ 900	\$ 909	\$ 918	\$ 927
Other Maintenance Supplies	\$ 8,640	\$ 505	\$ 5,000	\$ 5,050	\$ 5,101	\$ 5,152
Rentals	\$ -	\$ 505	\$ 500	\$ 505	\$ 510	\$ 515
Non Capitalized Equipment	\$ 2,221	\$ 15,000	\$ 15,000	\$ 15,150	\$ 15,302	\$ 15,455
General Liability	\$ 95	\$ 606	\$ 600	\$ 606	\$ 612	\$ 618
Property Insurance	\$ 337	\$ -	\$ 340	\$ 343	\$ 347	\$ 350
Miscellaneous	\$ 2,578	\$ 101	\$ 1,500	\$ 1,515	\$ 1,530	\$ 1,545
Merchant Fees - Credit Cards	\$ 3,662	\$ -	\$ 5,000	\$ 5,050	\$ 5,101	\$ 5,152
<b>TOTAL EXPENDITURES</b>	<b>\$ 183,312</b>	<b>\$ 123,073</b>	<b>\$ 248,132</b>	<b>\$ 158,910</b>	<b>\$ 162,235</b>	<b>\$ 165,661</b>
<b>REV-EXP</b>	<b>\$ (26,297)</b>	<b>\$ 19,277</b>	<b>\$ 1,268</b>	<b>\$ 64,295</b>	<b>\$ 60,970</b>	<b>\$ 57,544</b>

# CULTURE & RECREATION FUND

*Reports to - Katie Heintz - Library Director*

## Description:

The North Mankato Culture and Recreation Fund is a collection of several sports offered to the children in North Mankato and our surrounding community. New in 2022, it includes fitness classes such as Active Aging Classes for the seniors in our community. This fund also hosts culture and recreation classes and events including Trivia Nights, First Aid & CPR Training, and Babysitter Training.

## Highlights:

- Increased soccer registrations from 79 in 2021 to 169 in 2022
- Added Senior Fitness Classes in 2022
- Increased wrestling registrations from 77 in 2021 to 90 in 2022
- Offered 77 scholarships while working with Connecting Kids Mankato

## Services:

- Wrestling
- Tennis
- Soccer
- T-Ball
- Golf
- Fitness Classes
- Culture and Recreation Classes/Events

## Opportunities:

- Youth Volleyball
- Youth Basketball
- Additional Training Camps
- Weight Loss Challenges

## Future Challenges:

- Creating a Culture and Recreation activity book
- Finding staff or coaches during the worker shortage
- Locating alternate areas to hold classes (example: indoor volleyball nets)





# CULTURE & RECREATION FUND

*Reports to - Katie Heintz - Library Director*

## Wrestling

2020	2021	2022 YTD	2023 Est.
Registrations	77	90	75
Revenue	\$11,225	\$11,569	\$9,000
Expense	\$2,099	\$17,594	\$4,300
<b>Revenues Over/Under</b>	<b>\$9,126</b>	<b>\$(6,025)</b>	<b>\$4,700</b>

## Tennis

2020	2021	2022 YTD	2023 Est.
Registrations	88	105	110
Revenue	\$5,820	\$8,721	\$9,533
Expense	\$5,240	\$4,229	\$5,030
<b>Revenues Over/Under</b>	<b>\$580</b>	<b>\$4,492</b>	<b>\$4,503</b>

## Soccer

2020	2021	2022 YTD	2023 Est.
Registrations	79	169	170
Revenue	\$4,345	\$9,505	\$10,250
Expense	\$3,466	\$7,200	\$5,980
<b>Revenues Over/Under</b>	<b>\$879</b>	<b>\$2,305</b>	<b>\$4,270</b>

## T-Ball

2020	2021	2022 YTD	2023 Est.
Registrations	41	39	40
Revenue	\$3,633	\$2,936	\$4,500
Expense	\$1,326	\$2,001	\$2,100
<b>Revenues Over/Under</b>	<b>\$2,307</b>	<b>\$935</b>	<b>\$1,700</b>

Golf			
2020	2021	2022 YTD	2023 Est.
Registrations	78	33	40
Revenue	\$6,545	\$3,770	\$7,700
Expense	\$7,642	\$2,987	\$4,850
Revenues Over/Under	\$(1,097)	\$783	\$2,850

Sand Volleyball			
2020	2021	2022 YTD	2023 Est.
Registrations			30
Revenue			\$300
Expense			\$300
Revenues Over/Under			\$0

Fitness Classes (Non-Swim)			
2020	2021	2022 YTD	2023 Est.
Registrations			100
Revenue			\$751
Expense			\$696
Revenues Over/Under			\$55

Culture & Quality of Life Programming			
2020	2021	2022 YTD	2023 Est.
Registrations			500
Revenue			\$9,000
Expense			\$2,000
Revenues Over/Under			\$7,000

General Operations			
2020	2021	2022 YTD	2023 Est.
Revenue			\$2,500
Expense		\$14,906	\$21,200
Revenues Over/Under			\$(18,700)

CITY OF NORTH MANKATO, MINNESOTA CULTURE AND RECREATION FUND - 205 2023 Budget								
	2021 ACTUAL	2022 BUDGET	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST
<b>REVENUES</b>								
<b>GENERAL OPERATIONS</b>								
CONTRIBUTIONS/DONATIONS	-	-	2,500	2,500	2,500	2,500	2,500	2,500
<b>TOTAL GENERAL OPERATIONS</b>	-	-	2,500	2,500	2,500	2,500	2,500	2,500
<b>WRESTLING</b>								
OTHER INCOME NON TAXABLE	7,700		8,000	8,000	8,080	8,161	8,243	8,325
WRESTLING SPONSORSHIPS	2,000		1,000	1,000	1,010	1,020	1,030	1,040
<b>TOTAL WRESTLING</b>	9,700	-	9,000	9,000	9,090	9,181	9,273	9,365
<b>TENNIS</b>								
STATE SALES TAX			117	117	118	119	120	121
OTHER INCOME NON TAXABLE	5,820	5,000	7,700	2,700	7,700	7,700	7,700	7,700
OTHER INCOME TAXABLE			1,700	1,700	1,700	1,700	1,700	1,700
CITY SALES TAX			8	8	8	8	8	8
COUNTY TAX			8	8	8	8	8	8
<b>TOTAL TENNIS</b>	5,820	5,000	9,533	4,533	9,534	9,535	9,536	9,537
<b>SOCCER</b>								
OTHER INCOME NON TAXABLE	4,345	5,000	10,000	5,000	10,100	10,201	10,303	10,406
SOCCER SPONSORSHIPS			250	250	250	250	250	250
CONTRIBUTIONS/DONATIONS		500	(500)	(500)	-	-	-	-
<b>TOTAL SOCCER</b>	4,345	5,500	10,250	4,750	10,350	10,451	10,553	10,656
<b>T-BALL</b>								
OTHER INCOME NON TAXABLE	2,633	3,000	3,000	-	3,030	3,060	3,091	3,122
T-BALL SPONSORSHIPS-NON TAX	500	500	500	-	505	510	515	520
CONTRIBUTIONS/DONATIONS	500	1,000	1,000	-	1,010	1,020	1,030	1,040
<b>TOTAL T-BALL</b>	3,633	4,500	4,500	-	4,545	4,590	4,636	4,682
<b>GOLF</b>								
OTHER INCOME NON TAXABLE	6,545	6,500	6,500	-	6,565	6,631	6,697	6,764
GOLF SPONSORSHIPS-NON TAX			1,200	1,200	1,200	1,200	1,200	1,200
<b>TOTAL GOLF</b>	6,545	6,500	7,700	1,200	7,765	7,831	7,897	7,964
<b>YOUTH SAND VOLLEYBALL</b>								
OTHER INCOME NON TAXABLE			300	300	303	306	309	312
<b>TOTAL YOUTH SAND VOLLEYBALL</b>	-	-	300	300	303	306	309	312
<b>FITNESS</b>								
STATE SALES TAX			45	45	45	45	45	45
OTHER INCOME TAXABLE			700	700	700	700	700	700
CITY SALES TAX			3	3	3	3	3	3
COUNTY TAX			3	3	3	3	3	3
<b>TOTAL FITNESS</b>	-	-	751	751	751	751	751	751
<b>CULTURE &amp; QUALITY OF LIFE PROGRAMMING</b>								
STATE SALES TAX			300	300	300	300	300	300
OTHER INCOME NON TAXABLE			3,600	3,600	3,636	3,672	3,709	3,746
OTHER INCOME TAXABLE			3,600	3,600	3,600	3,600	3,600	3,600
CITY SALES TAX			50	50	50	50	50	50
COUNTY TAX			50	50	50	50	50	50
CONTRIBUTIONS/DONATIONS			1,400	1,400	1,400	1,400	1,400	1,400
<b>TOTAL CULTURE &amp; QUALITY OF LIFE PROGRAMMING</b>	-	-	9,000	9,000	9,036	9,072	9,109	9,146
<b>TOTAL REVENUES</b>	30,043	21,500	53,534	32,034	53,874	54,217	54,564	54,913



**CITY OF NORTH MANKATO, MINNESOTA**  
**CULTURE AND RECREATION FUND - 205**  
**2023 Budget**

	2021 ACTUAL	2022 BUDGET	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST
<b>EXPENDITURES</b>								
<b>GENERAL OPERATIONS</b>					-	-	-	-
FULL-TIME EMPLOYEES REGULAR		18,755	11,000		11,000	11,000	11,000	11,000
PERA CONTRIBUTIONS		1,407	900		900	900	900	900
FICA CONTRIBUTIONS		1,435	700		700	700	700	700
HEALTH		8,327	6,000		6,000	6,000	6,000	6,000
LIFE		43			-	-	-	-
DISABILITY		82			-	-	-	-
VEBA		816	700		700	700	700	700
WORKER'S COMPENSATION		92			-	-	-	-
PRINTED FORMS AND PAPER		-	200		200	200	200	200
UNIFORMS & CLOTHING		-	600		600	600	600	600
ADVERTISING		-	100		100	100	100	100
IT, SOFTWARE & EQUIPMENT		-	200		200	200	200	200
DUES AND SUBSCRIPTIONS		-	700		700	700	700	700
OTHER MAINTENANCE SUPPLIES		-	100		100	100	100	100
<b>TOTAL GENERAL OPERATIONS</b>	-	30,957	21,200	-	21,200	21,200	21,200	21,200
<b>WRESTLING</b>					-	-	-	-
TOURNAMENT EXPENSES			1,000		1,000	1,000	1,000	1,000
PROFESSIONAL SERVICE			1,600		1,600	1,600	1,600	1,600
ADVERTISING	50				-	-	-	-
TRAVEL & TRAINING			700		700	700	700	700
OTHER RENTALS	533		1,000		1,000	1,000	1,000	1,000
MISCELLANEOUS	1,150				-	-	-	-
CREDIT CARD FEES	366				-	-	-	-
<b>TOTAL WRESTLING</b>	2,099	-	4,300	-	4,300	4,300	4,300	4,300
<b>TENNIS</b>				-	-	-	-	-
UNIFORMS & CLOTHING			500		500	500	500	500
PROFESSIONAL SERVICE	4,685	2,500	3,200		3,200	3,200	3,200	3,200
OTHER MAINTENANCE SUPPLIES			500		500	500	500	500
REMIT STATE TAX			130		130	130	130	130
MISCELLANEOUS	360	1,500	500	(1,000)	500	500	500	500
MERCHANT FEES-CREDIT CARDS	195	200	200	-	200	200	200	200
<b>TOTAL TENNIS</b>	5,240	4,200	5,030	(1,000)	5,030	5,030	5,030	5,030
<b>SOCCER</b>				-	-	-	-	-
TEMPORARY EMPLOYEES-REGULAR	960	2,000	2,000	-	2,000	2,000	2,000	2,000
FICA CONTRIBUTIONS	73	100	100	-	100	100	100	100
WORKER'S COMPENSATION	637	1,000	1,000	-	1,000	1,000	1,000	1,000
UNIFORM AND CLOTHING	1,368	1,000	1,000	-	1,000	1,000	1,000	1,000
PROFESSIONAL SERVICE			60		60	60	60	60
ADVERTISING	20	20	20	-	20	20	20	20
OTHER MAINTENANCE SUPPLIES	288	300	1,500	1,200	1,500	1,500	1,500	1,500
MERCHANT FEES - CREDIT CARDS	120	300	300	-	300	300	300	300
<b>TOTAL SOCCER</b>	3,466	4,720	5,980	1,200	5,980	5,980	5,980	5,980

**CITY OF NORTH MANKATO, MINNESOTA  
CULTURE AND RECREATION FUND - 205  
2023 Budget**

	2021 ACTUAL	2022 BUDGET	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST
<b>SOCCER</b>								
TEMPORARY EMPLOYEES-REGULAR	960	2,000	2,000	-	2,000	2,000	2,000	2,000
FICA CONTRIBUTIONS	73	100	100	-	100	100	100	100
WORKER'S COMPENSATION	637	1,000	1,000	-	1,000	1,000	1,000	1,000
UNIFORM AND CLOTHING	1,368	1,000	1,000	-	1,000	1,000	1,000	1,000
PROFESSIONAL SERVICE			60		60	60	60	60
ADVERTISING	20	20	20	-	20	20	20	20
OTHER MAINTENANCE SUPPLIES	288	300	1,500	1,200	1,500	1,500	1,500	1,500
MERCHANT FEES - CREDIT CARDS	120	300	300	-	300	300	300	300
<b>TOTAL SOCCER</b>	<b>3,466</b>	<b>4,720</b>	<b>5,980</b>	<b>1,200</b>	<b>5,980</b>	<b>5,980</b>	<b>5,980</b>	<b>5,980</b>
<b>T-BALL</b>								
TEMPORARY EMPLOYEES-REGULAR	336	200	900	700	900	900	900	900
FICA CONTRIBUTIONS	26	15	80	65	80	80	80	80
UNIFORM AND CLOTHING	328	400	500	100	500	500	500	500
OTHER MAINTENANCE SUPPLIES	537		500	500	500	500	500	500
MISCELLANEOUS			20		20	20	20	20
MERCHANT FEES - CREDIT CARDS	99	100	100	-	100	100	100	100
<b>TOTAL T-BALL</b>	<b>1,326</b>	<b>715</b>	<b>2,100</b>	<b>1,365</b>	<b>2,100</b>	<b>2,100</b>	<b>2,100</b>	<b>2,100</b>
<b>GOLF</b>								
TEMPORARY EMPLOYEES-REGULAR	3,520	2,700	2,700	-	2,700	2,700	2,700	2,700
FICA CONTRIBUTIONS	269	200	200	-	200	200	200	200
WORKER'S COMPENSATION	637	650	950	300	950	950	950	950
UNIFORM AND CLOTHING			500		500	500	500	500
NONCAPITALIZED EQUIPMENT	2,682							
MISCELLANEOUS	326	310	300	(10)	300	300	300	300
MERCHANT FEES - CREDIT CARDS	208	300	200	(100)	200	200	200	200
<b>TOTAL GOLF</b>	<b>7,642</b>	<b>4,160</b>	<b>4,850</b>	<b>190</b>	<b>4,850</b>	<b>4,850</b>	<b>4,850</b>	<b>4,850</b>
<b>YOUTH SAND VOLLEYBALL</b>								
PROFESSIONAL SERVICE			200	200	200	200	200	200
MISCELLANEOUS			75	75	75	75	75	75
MERCHANT FEES - CREDIT CARDS			25	25	25	25	25	25
<b>TOTAL YOUTH SAND VOLLEYBALL</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>FITNESS</b>								
PRINTED FORMS AND PAPER			100					
ADVERTISING			25					
TRAVEL & TRAINING			100		100	100	100	100
SUPPLIES			400					
REMIT STATE TAX			51		51	51	51	51
MERCHANT FEES - CREDIT CARDS			20	20	20	20	20	20
<b>TOTAL FITNESS</b>	<b>-</b>	<b>-</b>	<b>696</b>	<b>20</b>	<b>171</b>	<b>171</b>	<b>171</b>	<b>171</b>
<b>CULTURE &amp; QUALITY OF LIFE PROGRAMMING</b>								
PRINTED FORMS AND PAPER			100					
PROFESSIONAL SERVICE			1,000		1,000	1,000	1,000	1,000
ADVERTISING			25					
TRAVEL & TRAINING			100		100	100	100	100
SUPPLIES			679					
REMIT STATE TAX			56		56	56	56	56
MERCHANT FEES - CREDIT CARDS			40	40	40	40	40	40
<b>TOTAL CULTURE &amp; QUALITY OF LIFE PROGRAMMING</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>40</b>	<b>1,196</b>	<b>1,196</b>	<b>1,196</b>	<b>1,196</b>
<b>TOTAL EXPENDITURES</b>	<b>19,773</b>	<b>44,752</b>	<b>46,456</b>	<b>2,115</b>	<b>45,127</b>	<b>45,127</b>	<b>45,127</b>	<b>45,127</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>10,270</b>	<b>(23,252)</b>	<b>7,078</b>	<b>29,919</b>	<b>8,747</b>	<b>9,090</b>	<b>9,437</b>	<b>9,786</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
- Party on the Prairie

## Highlights:

- 54th year of the Summer Reading Program
- 17<sup>th</sup> Annual Art Splash
- 10<sup>th</sup> year of Community Read
- Hosted the Bookin' on Belgrade 5k since 2014
- Coordinated 4th 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.
- 5<sup>th</sup> year participating in Trunk or Treat
- Drop-off point for the Sharing Tree

## Future Challenges:

- Donations to fund programs
- Coming up with different and exciting programs for all age groups





# LIBRARY ENDOWMENT - 213

**CITY OF NORTH MANKATO, MINNESOTA  
LIBRARY ENDOWMENT FUND - 213  
2023 Budget**

	2020 ACTUAL	2021 ACTUAL	2022 PROPOSED	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST
<b>REVENUES</b>									
<b>INVESTMENT EARNINGS</b>									
INTEREST EARNINGS					-				
<b>TOTAL INVESTMENT EARNINGS</b>	-	-	-	-	-	-	-	-	-
<b>CONTRIBUTIONS AND DONATIONS</b>									
FOOD & BEVERAGE TAX		12	-	-		-	-	-	-
STATE TAX - OTHER		163	-	-		-	-	-	-
CITY SALES TAX		12				-	-	-	-
COUNTY SALES TAX		12				-	-	-	-
CONTRIBUTIONS/DONATIONS PRIVATE	852	2,000	3,000	3,000	-	3,000	3,000	3,000	3,000
CONTRIBUTIONS - SPEC PROGRAMS	14,019	13,528	6,000	6,000	-	6,000	6,000	6,000	6,000
CONTRIBUTIONS - SPEC PROG BOOKIN' ON BELGRADE	90	1,682	1,000	1,000	-	1,000	1,000	1,000	1,000
CONTRIBUTIONS - MUSIC IN THE PARK	3,742	1,786	1,000	1,000	-	1,000	1,000	1,000	1,000
CONTRIBUTIONS - SPELLING BEE	2,110	953	1,000	1,000	-	1,000	1,000	1,000	1,000
CONTRIBUTIONS - SPEC PROG BACKPACK FOR BOOKS	3,745	110	5,000	5,000	-	5,000	5,000	5,000	5,000
CONTRIBUTIONS - SPEC PROG COMMUNITY READ	500		1,000	1,000	-	1,000	1,000	1,000	1,000
CONTRIBUTIONS - SPEC PROG SUMMER READ	5,000	9,932	12,000	12,000	-	12,000	12,000	12,000	12,000
CONTRIBUTIONS - SPEC PROG ACHF GRANTS					-	-	-	-	-
COVID-19 Revenue	722	-	-	-	-	-	-	-	-
<b>TOTAL CONTRIBUTIONS AND DONATIONS</b>	30,779	30,190	30,000	30,000	-	30,000	30,000	30,000	30,000
<b>OTHER</b>									
OTHER INCOME - NON-TAXABLE - ART SPLASH	35	481	1,500	500	(1,000)	1,500	1,500	1,500	1,500
<b>TOTAL OTHER</b>	35	481	1,500	500	(1,000)	1,500	1,500	1,500	1,500
<b>TRANSFERS IN</b>									
TRANSFERS FROM 101 GENERAL FUND	18,417	21,750	15,000	15,000	-	18,500	18,500	18,500	18,500
<b>TOTAL TRANSFERS IN</b>	18,417	21,750	15,000	15,000	-	18,500	18,500	18,500	18,500
<b>TOTAL REVENUES</b>	49,231	52,421	46,500	45,500	(1,000)	50,000	50,000	50,000	50,000
<b>EXPENDITURES</b>									
<b>SUPPLIES</b>									
SPECIAL PROGRAMS - LIBRARY	26,242	30,014	20,000	20,000	-	20,000	20,000	20,000	20,000
SPECIAL PROGRAMS - COMMUNITY READ	-	-	5,000	5,000	-	5,000	5,000	5,000	5,000
SPECIAL PROGRAMS - SUMMER READING	5,080	8,770	14,000	14,000	-	14,000	14,000	14,000	14,000
SPECIAL PROGRAMS - ART SPLASH	-	2,150	4,500	4,500	-	4,500	4,500	4,500	4,500
SPECIAL PROGRAMS - BACKPACK BOOK CLUB	2,320	-	5,000	5,000	-	5,000	5,000	5,000	5,000
SPECIAL PROGRAMS - BOOKIN' ON BELGRADE	298	1,677	4,000	4,000	-	4,000	4,000	4,000	4,000
SPECIAL PROGRAMS - MUSIC IN THE PARK	4,750	3,350	200	200	-	200	200	200	200
SPECIAL PROGRAMS - SPELLING BEE	630	585	500	500	-	500	500	500	500
SPECIAL PROGRAMS - ACHF GRANTS OTHER		1,716			-	-	-	-	-
REMIT STATE TAX		198				-	-	-	-
MISCELLANEOUS		380			-	-	-	-	-
MERCHANT FEES - CREDIT CARDS	93	45	50	50	-	50	50	50	50
COVID-19 EXPENSES	722								
<b>TOTAL SUPPLIES</b>	40,136	48,885	53,250	53,250	-	53,250	53,250	53,250	53,250
<b>TOTAL EXPENDITURES</b>	40,136	48,885	53,250	53,250	-	53,250	53,250	53,250	53,250
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	9,095	3,536	(6,750)	(7,750)	(1,000)	(3,250)	(3,250)	(3,250)	(3,250)
<b>FUND BALANCE BEGINNING</b>	46,446	55,540	59,077	52,327		44,577	41,327	38,077	34,827
<b>FUND BALANCE ENDING</b>	55,540	59,077	52,327	44,577		41,327	38,077	34,827	31,577
<b>CASH, BEGINNING</b>	49,903	59,563	62,085	55,335		47,585	44,335	41,085	37,835
<b>CASH, ENDING</b>	59,563	62,085	55,335	47,585		44,335	41,085	37,835	34,585

# LOCAL OPTION SALES TAX

*Reports to - Kevin McCann - 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:

- \$808,264 sales tax collected in 2021
- \$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



# LOCAL OPTION SALES TAX - 221

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	COMMENTS
<b>REVENUES</b>										
SALES TAXES	695,603	808,264	700,000	800,000	100,000	800,000	800,000	800,000	800,000	
<b>TOTAL REVENUES</b>	<b>\$695,603</b>	<b>\$808,264</b>	<b>\$700,000</b>	<b>\$800,000</b>	<b>\$100,000</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$800,000</b>	
<b>EXPENDITURES</b>										
TRUNK HIGHWAY 14/41 INTERCHANGE D/S	215,075									Transfer to D/S fund ended
CASWELL PARK	28,692									
SPRING LAKE PARK		16,211								
RIVERFRONT DEVELOPMENT			118,600		(118,600)					Belgrade Business Incentive
SPRING LAKE - LAKE IMPROVEMENTS		2,200								
TRANSFERS - Debt Service Fund 311	298,425	299,850	524,107	691,500	167,393	728,700	493,700	481,300	499,900	2009C, 2010B, & 2021A Bonds
<b>TOTAL EXPENDITURES</b>	<b>\$542,195</b>	<b>\$318,261</b>	<b>\$642,707</b>	<b>\$691,500</b>	<b>\$48,793</b>	<b>\$728,700</b>	<b>\$493,700</b>	<b>\$481,300</b>	<b>\$499,900</b>	
REVENUES OVER (UNDER) EXPENDITURES	\$153,408	\$490,003	\$57,293	\$108,500	\$51,207	\$71,300	\$306,300	\$318,700	\$300,100	
TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	-	-	-		-	-	-	-	-	
CASH, BEGINNING	179,578	337,266	822,588	879,881	938,686	989,893	996,881	1,061,193	1,303,181	
CASH, ENDING	337,266	822,588	879,881	988,381	989,893	1,061,193	1,303,181	1,379,893	1,603,281	
CASH, AS % OF EXPENDITURES	62%	258%	137%	143%		146%	264%	287%	321%	

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 - Kevin McCann - 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:

- \$51,034 collected in 2021
- \$26,400 donated in 2021

## Future Challenges:

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



# GAMBLING 10% FUND - 864

CITY OF NORTH MANKATO, MINNESOTA GAMBLING 10% FUND 864 2023 Budget									
	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST
REVENUES									
CONTRIBUTIONS AND DONATIONS									
EAGLES AERIE 269	14,684	20,022	18,254	20,022	1,768	20,022	20,022	20,022	20,022
LOYOLA BOOSTER CLUB	12,778	16,618	13,145	16,618	3,473	16,618	16,618	16,618	16,618
MANKATO AREA HOCKEY ASSN	1,949	4,125	4,189	4,125	(64)	4,125	4,125	4,125	4,125
MANKATO AREA YOUTH BASEBALL	7,667	10,269	8,410	10,269	1,859	10,269	10,269	10,269	10,269
	(2,025)				-	-	-	-	-
TOTAL CONTRIBUTIONS AND DONATIONS	35,053	51,034	43,998	51,034	7,036	51,034	51,034	51,034	51,034
TOTAL REVENUES	35,053	51,034	43,998	51,034	7,036	51,034	51,034	51,034	51,034
EXPENDITURES									
GAMBLING DONATION DISBURSEMENT									
ACE MENTOR PROGRAM	500	500	500	500	-	500	500	500	500
BENCHS (Humane Society)	500	500	500	500	-	500	500	500	500
BOY SCOUT TROOP #29	500	500	500	500	-	500	500	500	500
CHILDREN'S MUSEUM OF SOUTHERN MINNESOTA	2,000	2,000	1,000	1,000	-	1,000	1,000	1,000	1,000
COMMUNITY RESOURCE DIRECTORY				2,500	2,500	2,500	2,500	2,500	2,500
CONNECTING KIDS		500	500	500	-	500	500	500	500
ECHO FOOD SHELF	1,000	1,000	1,000	1,000	-	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
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	500
LASTING IMPRINT		500	500	500	-	500	500	500	500
LEEP	500	1,000	500	500	-	500	500	500	500
MAGFA	500	500	500	500	-	500	500	500	500
MANKATO AREA FOUNDATION	1,500				-	-	-	-	-
MANKATO AREA LACROSSE PROGRAM	500	500	500	500	-	500	500	500	500
MANKATO AREA PUBLIC SCHOOLS DIST. 77	3,000	3,000	3,500	2,000	(1,500)	2,000	2,000	2,000	2,000
MANKATO WEST ACTIVITIES DEPT.		1,000		1,000	1,000	1,000	1,000	1,000	1,000
MN RIVER AREA AGENCY ON AGING	750				-	-	-	-	-
MISS FUN DAYS	500				-	-	-	-	-
MNMYF FOOTBALL	500	500			-	-	-	-	-
MRCI		2,000	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
SOUTH CENTRAL COLLEGE	3,000	3,000	3,000	3,000	-	3,000	3,000	3,000	3,000
TOYS FOR TOTS	500	500	500	500	-	500	500	500	500
UNITED WAY		2,900	1,700	1,700	-	1,700	1,700	1,700	1,700
YMCA BROTHERS, SISTERS	1,000	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000
YWCA - It's time to talk table sponsor	1,000				-	-	-	-	-
SBDC	500	500	500	500	-	500	500	500	500
Rotary table sponsor	600				-	-	-	-	-
North Mankato Activities and Business Assoc.				5,000	5,000	5,000	5,000	5,000	5,000
Business on Belgrade				1,000	1,000	1,000	1,000	1,000	1,000
Connecting Commerce				1,000	1,000	1,000	1,000	1,000	1,000
OTHER			1,500	1,500	-	1,500	1,500	1,500	1,500
TOTAL GAMBLING DONATIONS	23,600	26,400	23,200	32,200	9,000	32,200	32,200	32,200	32,200
TOTAL EXPENDITURES	23,600	26,400	23,200	32,200	9,000	32,200	32,200	32,200	32,200
REVENUES OVER (UNDER) EXPENDITURES	11,453	24,634	20,798	18,834	(1,964)	18,834	18,834	18,834	18,834
CASH, BEGINNING	64,838	64,815	98,000	118,798	89,395	137,632	156,466	175,300	194,134
CASH, ENDING	64,815	98,000	118,798	137,632		156,466	175,300	194,134	212,968



# ECONOMIC DEVELOPMENT





# JOINT ECONOMIC DEVELOPMENT FUND

*Reports to - Kevin McCann - 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 Trust property
- Wetland delineation as potential development occurs



# JOINT ECONOMIC DEVELOPMENT - 240

CITY OF NORTH MANKATO, MINNESOTA

PORT AUTHORITY JOINT ECONOMIC DEVELOPMENT - 240

2023 Budget

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	COMMENTS
REVENUES												
MISCELLANEOUS												
RENTS AND ROYALTIES	9,020	36,275	11,275	10,258	11,275	-	11,275	11,275	11,275	11,275	11,275	Cropland lease
SALE OF LAND					-	-	-	-	-	-	-	
ANTICIPATED SALE OF LAND			66,750		150,000	83,250	150,000		150,000			Projected Low Sales
LOAN PRINCIPAL - LEFEBVRE					-	-	-	-	-	-	-	Matures 2038
LOAN INTEREST - LEFEBVRE	2,662	2,567	2,480	1,451	2,400	(80)	2,382	2,279	2,170	2,039		Matures 2038
TOTAL MISCELLANEOUS REVENUES	11,682	38,842	80,505	11,709	163,675	83,170	163,657	13,554	163,445	13,314	11,275	
TRANSFERS IN												
TRANSFER IN FROM 228 PA GENERAL FUND - FOR RIST PAYMENT						-				-	-	
TOTAL TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	
DEBT												
BENCO OWNER EQUITY (REPAYMENT)					-	-	-	-	-	-	-	
TOTAL DEBT	-	-	-	-	-	-	-	-	-	-	-	
TOTAL REVENUES	11,682	38,842	80,505	11,709	163,675	83,170	163,657	13,554	163,445	13,314	11,275	
EXPENDITURES												
ENGINEERING FEES					-	-	-	-	-	-	-	
PROFESSIONAL SERVICES			15,000		15,450	450	15,914	16,391	16,883	17,389	17,911	
MISCELLANEOUS			7,000		7,000	-	7,000	7,000	7,000	7,000	7,000	
PROPERTY TAX	35,944	33,276	35,000	16,356	36,050	1,050	37,132	38,246	39,393	40,575	41,792	
SERVICES AND CHARGES	35,944	33,276	57,000	16,356	58,500	1,500	60,046	61,637	63,276	64,964	66,703	
LAND PURCHASE					-	-	-	-	-	-	-	
BOND PRINCIPAL - RIST CONTRACT FOR DEED						-				-	-	MATURES 1/15/19
BOND INTEREST - RIST CONTRACT FOR DEED						-				-	-	MATURES 1/15/19
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	
TRANSFERS OUT												
OPERATING TRANSFERS - 316 Bond Reserve						-						
TOTAL TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURES	35,944	33,276	57,000	16,356	58,500	1,500	60,046	61,637	63,276	64,964	66,703	
REVENUES OVER (UNDER) EXPENDITURES	(24,262)	5,566	23,505	(4,647)	105,157	81,670	103,611	(48,083)	100,169	(51,650)	(55,428)	
FUND BALANCE BEGINNING	1,174,372	1,150,110	1,155,677	1,155,677	1,179,182	1,151,030	1,284,339	1,232,700	1,387,950	1,184,617	1,488,119	
FUND BALANCE ENDING	1,150,110	1,155,677	1,179,182	1,151,030	1,284,339	1,232,700	1,387,950	1,184,617	1,488,119	1,132,968	1,432,691	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES												
(INCREASE) DECREASE IN ASSETS												
LOAN RECEIVABLE	1,645	1,371	1,827		1,925	98	1,925	2,029	2,138	2,268		
TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	1,645	1,371	1,827		1,925	98	1,925	2,029	2,138	2,268	-	
CASH, BEGINNING	26,614	3,997	11,527	11,527	35,032	6,880	140,189	243,800	195,717	295,886	244,236	
CASH, ENDING	3,997	11,527	35,032	6,880	140,189	88,550	243,800	195,717	295,886	244,236	188,808	



# FEDERAL REVOLVING LOAN

*Reports to - Kevin McCann - 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.

## Highlights:

- Four active loans
- \$518,353 in loans receivable at the end of 2021

## Services:

- Loans up to \$300,000





# FEDERAL REVOLVING LOAN - 229

**CITY OF NORTH MANKATO, MINNESOTA  
FEDERAL REVOLVING LOAN FUND - 229  
2023 Budget**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	COMMENTS
<b>REVENUES</b>											
INTEREST EARNINGS	1,562	625	-	871	871	871	871	871	871	871	
UNREALIZED GAIN/LOST - INVESTMENT	4,228	2,699	-	5,073	5,073	5,073	5,073	5,073	5,073	5,073	
LOAN INTEREST					-	-	-	-	-	-	
LOAN INTEREST - Equity Supply (Kevin Boerboom)	962	910	857	475	(382)						Matures in 2023
LOAN INTEREST - Stanley & Beverly Defries (Countryside Refrigeration)	682	374	145		(145)						Complete
LOAN INTEREST - Theuninck Rolling Green Properties LLC	8,820	1,242			-						Matures in 2021
LOAN INTEREST - D&K Powdercoating	6,041	5,468	4,928	4,271	(658)	3,644	2,999	2,334	1,649	943	Matures in 2029
LOAN INTEREST - Mankato Brewery	2,153	1,966	1,774	1,576	(198)	1,372	1,162	945	721	491	Matures in 2030
LOAN INTEREST - Next Gen RF	10,174	10,328	9,720	9,031	(689)	8,315	7,568	6,792	5,846	4,999	
<b>TOTAL REVENUES</b>	<b>34,621</b>	<b>23,613</b>	<b>17,425</b>	<b>21,297</b>	<b>3,872</b>	<b>19,275</b>	<b>17,673</b>	<b>16,015</b>	<b>8,314</b>	<b>7,378</b>	
<b>EXPENDITURES</b>											
ECONOMIC DEVELOPMENT LOANS					-	-	-	-	-	-	Future Loans
MISCELLANEOUS	420	420		420	420	433	446	459	473	487	
UNCOLLECTIBLE-BAD DEBT					-	-	-	-	-	-	
<b>SERVICES AND CHARGES</b>	<b>420</b>	<b>420</b>	<b>-</b>	<b>420</b>	<b>420</b>	<b>433</b>	<b>446</b>	<b>459</b>	<b>473</b>	<b>487</b>	
<b>TRANSFERS OUT</b>											
OPERATING TRANSFERS					-	-	-	-	-	-	
<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>420</b>	<b>420</b>	<b>-</b>	<b>420</b>	<b>420</b>	<b>433</b>	<b>446</b>	<b>459</b>	<b>473</b>	<b>487</b>	
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>34,201</b>	<b>23,193</b>	<b>17,425</b>	<b>20,877</b>	<b>3,452</b>	<b>18,842</b>	<b>17,227</b>	<b>15,556</b>	<b>7,841</b>	<b>6,891</b>	
<b>FUND BALANCE BEGINNING</b>	<b>1,828,269</b>	<b>1,862,470</b>	<b>1,886,960</b>	<b>1,904,385</b>	<b>1,898,504</b>	<b>1,901,957</b>	<b>1,940,666</b>	<b>1,920,799</b>	<b>1,957,893</b>	<b>1,936,354</b>	<b>1,965,734</b>
<b>FUND BALANCE ENDING</b>	<b>1,862,470</b>	<b>1,886,960</b>	<b>1,904,385</b>	<b>1,925,261</b>	<b>1,901,957</b>	<b>1,920,799</b>	<b>1,957,893</b>	<b>1,936,354</b>	<b>1,965,734</b>	<b>1,943,245</b>	<b>1,965,734</b>
<b>ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES</b>											
<b>(INCREASE) DECREASE IN ASSETS</b>					-						
INTEREST RECEIVABLE ON INVESTMENT					-						
LOAN RECEIVABLE					-						
LOAN PRINCIPAL - Equity Supply (Kevin Boerboom)	2,038	2,090	2,142	1,275	(867)	-					Matures in 2023
LOAN PRINCIPAL - Stanley & Beverly Defries (Countryside Refrigeration)	6,457	13,538	6,817		(6,817)						Complete
LOAN PRINCIPAL - Theuninck Rolling Green Properties LLC	10,182	214,945			-						Matures in 2021
LOAN PRINCIPAL - D&K Powdercoating	18,820	19,393	19,982	20,590	608	21,216	21,862	22,527	23,212	23,918	Matures in 2029
LOAN PRINCIPAL - Mankato Brewery	6,134	6,320	6,513	6,711	198	6,915	7,125	7,342	7,565	7,795	Matures in 2030
LOAN PRINCIPAL - Next Gen RF	15,611	16,247	16,908	17,597	689	18,314	19,060	19,387	20,783	21,630	
ALLOWANCE FOR UNCOLLECTIBLE AC					-						
<b>TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES</b>	<b>59,242</b>	<b>272,533</b>	<b>52,362</b>		<b>(6,189)</b>	<b>46,445</b>	<b>48,048</b>	<b>49,256</b>	<b>51,560</b>		
<b>CASH, BEGINNING</b>	<b>977,558</b>	<b>1,070,261</b>	<b>1,366,041</b>	<b>1,383,466</b>	<b>1,377,585</b>	<b>1,381,038</b>	<b>1,419,747</b>	<b>1,399,880</b>	<b>1,436,974</b>	<b>1,415,435</b>	<b>1,444,815</b>
<b>CASH, ENDING</b>	<b>1,070,261</b>	<b>1,366,041</b>	<b>1,383,466</b>	<b>1,404,342</b>	<b>1,381,038</b>	<b>1,399,880</b>	<b>1,436,974</b>	<b>1,415,435</b>	<b>1,444,815</b>	<b>1,422,326</b>	<b>1,444,815</b>

# LOCAL REVOLVING LOAN

*Reports to - Kevin McCann - 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:

- Ten active loans
- \$90,656 in loans receivable at the end of 2021
- Created Business support loan program for COVID-19 response

## 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

## CITY OF NORTH MANKATO, MINNESOTA LOCAL REVOLVING LOAN & NORTHSIDE REVIVALS FUND - 234 2023 Budget

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	COMMENTS
<b>REVENUES</b>											
LOAN INTEREST					-						
LOAN INTEREST - Minnesota Truck & Tractor	1,003	898	814	711	(103)	612	510	405	295	182	MATURES 2030
LOAN INTEREST - Southern MN Surgical	941	1,572	1,237	221	(1,016)	198					MATURES 2025
COVID-19 Assistance Loans		1,024	3,327	2,850	(477)	1,829	1,046				TOTAL Loans
NORTHSIDE REVIVALS LOAN INTEREST - 1					-	632	559	482			
NORTHSIDE REVIVALS LOAN INTEREST - 2					-	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	482		
NORTHSIDE REVIVALS LOAN INTEREST - 6					-	770	702	632	482		
NORTHSIDE REVIVALS LOAN INTEREST - 7					-		770	702	559		
NORTHSIDE REVIVALS LOAN INTEREST - 8					-		770	702	559		
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>1,944</b>	<b>3,493</b>	<b>5,377</b>	<b>3,782</b>	<b>(1,595)</b>	<b>6,847</b>	<b>6,882</b>	<b>5,155</b>	<b>2,377</b>	<b>182</b>	
<b>TRANSFERS IN</b>											
TRANSFERS					-	-			-	-	
<b>TOTAL TRANSFERS IN</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL REVENUES</b>	<b>1,944</b>	<b>3,493</b>	<b>5,377</b>	<b>3,782</b>	<b>(1,595)</b>	<b>6,847</b>	<b>6,882</b>	<b>5,155</b>	<b>2,377</b>	<b>182</b>	
<b>EXPENDITURES</b>											
PROFESSIONAL SERVICES				1,000	1,000	-	-	-	-		
BAD DEBT EXPENSE					-						
<b>NORTHSIDE REVIVALS</b>											
Grant			3,000	3,000	-	3,000	3,000	3,000			One \$3k grants/year
Loan			25,000	25,000	-	50,000	50,000	50,000			One \$25K loans/year
Professional Services - Architect Consultation			600		(600)	1,200	600	600			
Advertising			500	500	-	500	500	500			
Miscellaneous	226	500	-	-	-						
Credit Card Fees		25	-	25	25						
<b>TOTAL EXPENDITURES</b>	<b>226</b>	<b>525</b>	<b>29,100</b>	<b>29,525</b>	<b>400</b>	<b>54,700</b>	<b>54,100</b>	<b>54,100</b>	<b>-</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,718</b>	<b>2,969</b>	<b>(23,723)</b>	<b>(25,743)</b>	<b>(1,995)</b>	<b>(47,853)</b>	<b>(47,218)</b>	<b>(48,945)</b>	<b>2,377</b>	<b>182</b>	
<b>FUND BALANCE BEGINNING</b>	<b>231,522</b>	<b>233,241</b>	<b>236,209</b>	<b>212,486</b>	<b>237,367</b>	<b>235,372</b>	<b>162,812</b>	<b>187,519</b>	<b>115,594</b>	<b>138,574</b>	
<b>FUND BALANCE ENDING</b>	<b>233,241</b>	<b>236,209</b>	<b>212,486</b>	<b>186,743</b>	<b>235,372</b>	<b>187,519</b>	<b>115,594</b>	<b>138,574</b>	<b>117,971</b>	<b>138,755</b>	
<b>ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES</b>											
LOAN PRINCIPAL - Minnesota Truck & Tractor	2,486	2,827	2,666	2,769	103	2,859	2,961	3,066	3,185	3,298	MATURES 2030
LOAN PRINCIPAL - Southern MN Surgical	1,933	2,011	2,093	2,179	85	2,267					MATURES 2025
COVID-19 Assistance Loans	(134,400)	12,500	24,252		(24,252)	25,749	26,532	26,532			TOTAL Loans
NORTHSIDE REVIVALS - FORGIVABLE LOAN	(2,610)				-						
NORTHSIDE REVIVALS LOAN PRINCIPAL - 1			1,660		(1,660)	1,798	1,871	1,948			
NORTHSIDE REVIVALS LOAN PRINCIPAL - 2					-	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			
<b>TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES</b>	<b>(132,591)</b>	<b>17,339</b>	<b>30,671</b>		<b>(25,724)</b>	<b>37,722</b>	<b>43,258</b>	<b>43,790</b>	<b>3,185</b>	<b>3,298</b>	
<b>CASH, BEGINNING</b>	<b>189,545</b>	<b>57,189</b>	<b>104,717</b>	<b>80,994</b>	<b>105,875</b>	<b>103,880</b>	<b>31,320</b>	<b>56,027</b>	<b>(15,898)</b>	<b>7,082</b>	
<b>CASH, ENDING</b>	<b>57,189</b>	<b>104,717</b>	<b>80,994</b>	<b>55,251</b>	<b>103,880</b>	<b>56,027</b>	<b>(15,898)</b>	<b>7,082</b>	<b>(13,521)</b>	<b>7,263</b>	



# TIF DISTRICT FUNDS

Reports to – Kevin McCann – 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	F/X Fusion	2028
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:

- LJP Waste Solutions, Ziegler Caterpillar, and Lindsay Windows decertified in 2021



# PAYGO TIF DISTRICT FUNDS

**CITY OF NORTH MANKATO, MINNESOTA**  
**TOTAL PAYGO TIF DISTRICTS**  
**2023 Budget**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	COMMENTS
<b>REVENUES</b>											
<b>TAX INCREMENTS</b>											
FUND 256 TIF 1-18 LJP WASTE SOLUTIONS	79,468	-	-	-	-	-	-	-	-	-	Decertified 2021
FUND 257 TIF 1-20 ZIEGLER CATEPILLAR	87,089	87,088	-	-	-	-	-	-	-	-	Decertified 2021
FUND 259 TIF 1-22 LINDSAY WINDOWS	21,307	21,498	-	-	-	-	-	-	-	-	Decertified 2021
FUND 261 TIF 1-23 D&K POWDER COATING	66,140	67,307	67,307	-	67,307	-	67,307	67,307	-	-	Decertified 2025
FUND 262 TIF 1-24 BIRCHWOOD COTTAGES	39,028	41,195	41,195	-	44,481	3,286	41,195	41,195	41,195	-	Decertified 2028
FUND 263 TIF 1-25 BLUE STAR POWER	25,465	212,549	212,549	-	207,737	(4,812)	207,737	207,737	207,737	207,737	Decertified 2028
<b>TOTAL TAX INCREMENTS</b>	<b>318,497</b>	<b>429,637</b>	<b>321,051</b>	<b>-</b>	<b>319,525</b>	<b>(1,526)</b>	<b>316,239</b>	<b>316,239</b>	<b>248,932</b>	<b>207,737</b>	
TOTAL OTHER											
TOTAL TRANSFERS IN											
<b>TOTAL REVENUES</b>	<b>318,497</b>	<b>429,637</b>	<b>321,051</b>	<b>-</b>	<b>319,525</b>	<b>(1,526)</b>	<b>316,239</b>	<b>316,239</b>	<b>248,932</b>	<b>207,737</b>	
<b>EXPENDITURES</b>											
<b>ECONOMIC DEVELOPMENT</b>											
<b>PERSONNEL SERVICES</b>											
<b>SUPPLIES</b>											
<b>SERVICES &amp; CHARGES - PAYGO</b>											
FUND 256 TIF 1-18 LJP WASTE SOLUTIONS	79,468	-	-	-	-	-	-	-	-	-	Decertified 2021
FUND 257 TIF 1-20 ZIEGLER CATEPILLAR	87,089	87,088	-	-	-	-	-	-	-	-	Decertified 2021
FUND 259 TIF 1-22 LINDSAY WINDOWS	21,307	21,498	-	-	-	-	-	-	-	-	Decertified 2021
FUND 261 TIF 1-23 D&K POWDER COATING	66,140	67,307	67,307	-	67,307	-	67,307	67,307	-	-	Decertified 2025
FUND 262 TIF 1-24 BIRCHWOOD COTTAGES	39,028	41,195	41,195	-	44,481	3,286	41,195	41,195	41,195	-	Decertified 2028
FUND 263 TIF 1-25 BLUE STAR POWER	25,465	212,549	212,549	-	207,737	(4,812)	207,737	207,737	207,737	207,737	Decertified 2028
<b>SERVICES AND CHARGES</b>	<b>318,497</b>	<b>429,637</b>	<b>321,051</b>	<b>-</b>	<b>319,525</b>	<b>(1,526)</b>	<b>316,239</b>	<b>316,239</b>	<b>248,932</b>	<b>207,737</b>	
<b>CAPITAL OUTLAY</b>											
TOTAL TRANSFERS OUT											
<b>TOTAL EXPENDITURES</b>	<b>318,497</b>	<b>429,637</b>	<b>321,051</b>	<b>-</b>	<b>319,525</b>	<b>(1,526)</b>	<b>316,239</b>	<b>316,239</b>	<b>248,932</b>	<b>207,737</b>	
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
FUND BALANCE BEGINNING	-	-	-	-	-	-	-	-	-	-	
FUND BALANCE ENDING	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES</b>											
CASH, BEGINNING	-	-	-	-	-	-	-	-	-	-	
CASH, ENDING	-	-	-	-	-	-	-	-	-	-	



# DEBT TIF DISTRICT FUNDS

CITY OF NORTH MANKATO, MINNESOTA										
DEBT TIF DISTRICTS										
2023 Budget										
	2020 ACTUAL	2021 ACTUAL	2022 PROPOSED	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	COMMENTS
REVENUES										
TAX INCREMENTS										
FUND 250 TIF 1-8 MARIGOLD	75,683	77,536	77,536	81,782	4,246	87,368	113,291	115,557	117,868	Decertified 2037
FUND 251 TIF 1-14 WEBSTER (F/X Fusion)	-	26,522	33,127	26,522	(6,605)	26,522	26,522	26,522	26,522	Decertified 2027, now 2028
FUND 255 TIF 2 WEBSTER AVE. (Sign Pro)	6,917	6,917	6,917	6,914	(3)	6,914	6,914	6,914	6,914	Decertified 2036
FUND 258 TIF 1-19 422 BELGRADE	32,058	32,059	32,059	36,171	4,112	36,171	36,171	36,171	36,171	Decertified 2039
FUND 264 TIF 1-26 BELGRADE REDEV. (Frandsen)			74,711	11,504	(63,207)	74,711	74,711	74,711	74,711	Decertified 2047
TOTAL TAX INCREMENTS	114,658	143,034	224,350	162,893	(61,457)	231,686	257,609	259,875	262,186	
OTHER										
PAYMENT IN LIEU OF INCREMENT - 422 BELGRADE	-	-	-	-	-	-	-	(2,861)	-	
TOTAL OTHER	-	-	-	-	-	-	-	(2,861)	-	
TOTAL TRANSFERS IN	-	-	-	-	-	-	-	-	-	
TOTAL REVENUES	114,658	143,034	224,350	162,893	(61,457)	231,686	257,609	257,014	262,186	
EXPENDITURES										
ECONOMIC DEVELOPMENT										
PERSONNEL SERVICES	-	-	-	-	-	-	-	-	-	
SUPPLIES	-	-	-	-	-	-	-	-	-	
SERVICES AND CHARGES	-	-	-	-	-	3,736	3,736	3,736	74,711	
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	
TRANSFERS OUT										
FUND 250 TIF 1-8 MARIGOLD - 2010D BONDS	70,000	70,000	75,000	100,000	25,000	85,000	-	-	-	FINAL D/S PAYMENT IN 2024
FUND 251 TIF 1-14 WEBSTER - 2010D BONDS	11,595	11,194	11,285	10,651	(634)	8,064	4,063	8,906	8,594	FINAL D/S PAYMENT IN 2037
FUND 255 TIF 2 WEBSTER AVE. - 2010D BONDS	6,182	6,916	6,917	6,182	(735)	6,182	-	-	-	FINAL D/S PAYMENT IN 2024
FUND 258 TIF 1-19 422 BELGRADE	33,215	32,090	31,490	30,860	(630)	35,090	34,210	33,310	35,615	FINAL D/S PAYMENT IN 2035
FUND 264 TIF 1-26 BELGRADE REDEV. (Frandsen)			16,367	11,504	(4,863)	40,836	39,836	38,836	108,811	FINAL D/S PAYMENT IN 2037
TOTAL TRANSFERS OUT	120,992	120,200	141,059	159,197	18,138	175,171	78,108	81,052	153,020	
TOTAL EXPENDITURES	120,992	120,200	141,059	159,197	18,138	178,907	81,844	84,787	227,731	
REVENUES OVER (UNDER) EXPENDITURES	(6,334)	22,834	83,291	3,696	(79,595)	52,779	175,765	172,226	34,455	
FUND BALANCE BEGINNING	(288,762)	(295,094)	(272,261)	(188,970)	(329,479)	(409,752)	(114,300)	(356,503)	57,934	
FUND BALANCE ENDING	(295,094)	(272,261)	(188,970)	(185,952)	(409,752)	(356,503)	57,934	(182,964)	175,694	
TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	(16,500)	-	(16,500)			(116,000)	(116,000)	(116,000)	(117,000)	Marigold Interfund Loan - Payoff in 2028
CASH, BEGINNING	270,876	248,044	254,377	337,668	197,159	116,886	412,338	170,135	584,572	
CASH, ENDING	248,044	254,377	337,668	340,686	116,886	170,135	584,572	343,674	702,332	



# MARIGOLD TIF DISTRICT FUND

CITY OF NORTH MANKATO, MINNESOTA TIF 1-8 MARIGOLD DAIRY - 250 2023 Budget												
	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	2029 FORECAST	COMMENTS
REVENUES												
PROPERTY TAXES												
TAX INCREMENTS	75,683	77,536	77,536	81,782	4,246	87,368	113,291	115,557	117,868	120,225	122,630	Decertified 2037
TOTAL PROPERTY TAXES	75,683	77,536	77,536	81,782	4,246	87,368	113,291	115,557	117,868	120,225	122,630	
OTHER												
OTHER INCOME - CONTRIBUTION FROM 101 GENERAL FUND					-	-	-	-	-			
SALE OF LAND					-	-	-	-	-			
TOTAL OTHER	-	-	-	-	-	-	-	-	-			
TRANSFERS IN												
TRANSFERS - 228 PA GENERAL FUND					-							
TRANSFERS					-	-	-	-	-			
TOTAL TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	
TOTAL REVENUES	75,683	77,536	77,536	81,782	4,246	87,368	113,291	115,557	117,868	120,225	122,630	
EXPENDITURES												
ECONOMIC DEVELOPMENT												
MISCELLANEOUS					-	-	-	-	-			
SERVICES AND CHARGES	-	-	-	-	-	-	-	-	-			
TRANSFERS OUT												
OPERATING TRANSFERS - 379 2010D BONDS	70,000	70,000	75,000	100,000	25,000	85,000						FINAL PAYMENT IN 2024
TOTAL TRANSFERS OUT	70,000	70,000	75,000	100,000	25,000	85,000	-	-	-	-	-	
TOTAL EXPENDITURES	70,000	70,000	75,000	100,000	25,000	85,000	-	-	-	-	-	
REVENUES OVER (UNDER) EXPENDITURES	5,683	7,536	2,536	(18,218)	(20,754)	2,368	113,291	115,557	117,868	120,225	122,630	
FUND BALANCE BEGINNING	(393,877)	(388,193)	(380,657)	(378,121)	2,536	(396,339)	(393,971)	(280,680)	(165,123)	(47,255)	72,970	
FUND BALANCE ENDING	(388,193)	(380,657)	(378,121)	(396,339)	15,568	(393,971)	(280,680)	(165,123)	(47,255)	72,970	195,600	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES												
INCREASE (DECREASE) IN LIABILITIES					-							
DUE TO OTHER FUNDS - General Fund	(16,500)		(16,500)		16,500	(116,000)	(116,000)	(116,000)	(117,000)	(28,138)		FINAL PAYMENT IN 2028
TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	(16,500)				16,500	(116,000)	(116,000)	(116,000)	(117,000)	(28,138)	-	
CASH, BEGINNING	165,761	154,945	145,981	148,517	2,536	130,299	132,667	245,958	361,515	479,383	599,608	
CASH, ENDING	154,945	145,981	148,517	130,299	15,568	132,667	245,958	361,515	479,383	599,608	722,238	





# CAPITAL IMPROVEMENT PLAN

CIP Memo

2023-2027 CIP Schedule

2023-2027 Debt Forecast

To: Kevin McCann, City Administrator  
From: Jessica Ryan, Interim Finance Director  
Date: December 27, 2022  
Re: Updated proposed 2023-2027 CIP Schedule

### **2023-2027 CIP**

Attached you will find the proposed 2023-2027 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 (2023-2027) 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 2022 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 \$42,833,172, the total value of projects identified in the 2023-2027 CIP is \$2,451,578 less than the 2022-2026 CIP. The budget also includes \$60,000 of identified but not scheduled funds. The CIP includes moving the Caswell Indoor Recreation Project from 2022 to 2023 as well as removing the improvements from Wheeler Avenue and Page Avenue. Additionally, the estimates for Somerset Drive increased and moved to 2024. For Howard Drive, the amount in the CIP was reduced to reflect the City portion of the project. In 2022, \$3.95 million was issued in GO Improvement Bonds for the Lor Ray Drive project and the McKinley Avenue project. Additional projects on the CIP include Hoover Drive Safe Routes to School, Sherman Street, and ravine improvements.

The \$19.9 million proposed for 2023 is the result of the following:

- \$919,822 for equipment replacement (attached Exhibit A)
- \$949,500 for pavement management and park improvements
- \$490,000 for the water fund
- \$295,000 for the sewer fund
- \$17,284,850 for bonded projects Howard/Lor Ray Roundabout and Indoor Rec Facility



## 2023-2027 Proposed Cash Expenditures

The 2023-2027 CIP proposes the following cash expenditures:

Project or Activity	2022-2026	2023-2027	Variance	IDENTIFIED BUT NOT SCHEDULED	TOTAL CIP	Funding Source
Website	40,000		(40,000)		-	Cash / Capital Facilities & Equipment Replacement
Server Updates	-	36,822	36,822		-	Cash / Capital Facilities & Equipment Replacement
Loader	-		-		-	Cash / Capital Facilities & Equipment Replacement
Loader Snow Blower	-		-		-	Cash / Capital Facilities & Equipment Replacement
Sweeper	215,000	557,000	342,000		557,000	Cash / Capital Facilities & Equipment Replacement
Excavator	-		-		-	Cash / Capital Facilities & Equipment Replacement
General Equipment - Trucks, Skid loaders, Mowers, etc.	500,000	500,000	-		500,000	Cash / Capital Facilities & Equipment Replacement
Police Cruiser	375,000	395,000	20,000		395,000	Cash / Capital Facilities & Equipment Replacement
Police Radios	100,000	135,000	35,000		135,000	Cash / Capital Facilities & Equipment Replacement
Police Evidence Room Heat	3,000	3,000	-		3,000	Cash / Capital Facilities & Equipment Replacement
Sirens - Upgrade (from 2012), Plant #2, Expansion, City Shop	27,000		(27,000)		-	Cash / Capital Facilities & Equipment Replacement
Dump Truck	140,000		(140,000)		-	Cash / Capital Facilities & Equipment Replacement
Tandem Dump Truck with Plow, Wing and Sander (3)	270,000		(270,000)		-	Cash / Capital Facilities & Equipment Replacement
Roller (2)			-		-	Cash / Capital Facilities & Equipment Replacement
Fire Engine	110,000	250,000	140,000		250,000	Cash / Capital Facilities & Equipment Replacement
Replace roof on Station #2	-		-		-	Cash / Capital Facilities & Equipment Replacement
Replace HVAC units at Station #2	-		-		-	Cash / Capital Facilities & Equipment Replacement
Breathing Air Compressor & Cascade Bottl	40,000		(40,000)		-	Cash / Capital Facilities & Equipment Replacement
Overhaul Air Pack/Work Room	-		-		-	Cash / Capital Facilities & Equipment Replacement
Exhaust Capture System	7,500		(7,500)		-	Cash / Capital Facilities & Equipment Replacement
Overhaul Community Room Kitchen	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)	30,000	30,000	-		30,000	Cash / Capital Facilities & Equipment Replacement
Fire Pumper	-		-		-	Cash / Capital Facilities & Equipment Replacement
Mower Replacement	170,000	176,000	6,000	60,000	236,000	Cash / Capital Facilities & Equipment Replacement
Chipper and Truck Replacement		60,000	60,000		60,000	
Asphalt Roller Replacement		50,000	50,000		50,000	
Leaf Collector Replacement		125,000	125,000		125,000	
Single Axle Truck Replacement		225,000	225,000		225,000	
City Signs		30,000	30,000		30,000	
Parks Trailer/Band Shell	150,000		(150,000)		-	Cash / Capital Facilities & Equipment Replacement
Library Bookdrop Off Station	6,000		(6,000)		-	Cash / Capital Facilities & Equipment Replacement
Sub-Total Cash / Capital Facilities & Equipment Replacement	2,233,500	2,622,822	389,322	60,000	2,646,000	

## 2023-2027 Bonding

The 2023-2027 CIP proposes the following debt expenditures:

Project or Activity	2022-2026	2023-2027	Variance	IDENTIFIED BUT NOT SCHEDULED	TOTAL CIP	Funding Source
Belgrade Ave. Improvements (lights, charging station, ped crossing)		1,500,000	1,500,000		1,500,000	G.O. Improvement Bonds / Property Tax & Assessments
Caswell Park Improvements	2,600,000		(2,600,000)		-	State Appropriation 2.0 million / Sales tax bonds 0.6 mil.
McKinley (Center to Range)	1,675,000		(1,675,000)		-	Fed Funds 0.2 mil / City Funds 1.5 mil
Hoover Dr. SRTS		520,000	520,000		520,000	\$0.18M City Bonds/\$0.34 Grants
Lor Ray Dr. (Monarch Meadows to Somerset)	3,690,000		(3,690,000)		-	State Grant and Fed Funds 1.9 mil / City Funds 1.8 mil
Caswell Indoor Recreation - City Portion	17,000,000	17,000,000	-		17,000,000	State Appropriation 8.5 / Sales Tax Bonds \$6.5 / City Abatement Bonds \$2.0
Garfield Ave. (Center to Range)	1,300,000		(1,300,000)		-	
Howard Dr./Lor Ray Dr. Roundabout - City Portion	1,500,000	284,850	(1,215,150)		284,850	Grant and state-aid funded
Cross St. (Monroe to Webster)	1,706,250		(1,706,250)		-	
Sherman (South to Garfield)	1,750,000	800,000	(950,000)		800,000	G.O. Improvement Bonds \$0.4M/\$0.4M grants/state-aid
Ravine Improvements		1,500,000	1,500,000		1,500,000	G.O. Improvement Bonds
Page (Center to Range)	1,300,000		(1,300,000)		-	
Wheeler Ave (300 Block)	625,000		(625,000)		-	
Somerset Dr. Improvements	2,500,000	4,316,000	1,816,000		4,316,000	G.O. Improvement Bonds \$4.0M/\$0.325M grants/state-aid
TBD PW Building		6,000,000	6,000,000	TBD	6,000,000	G.O. CIP Bonds
Sub-Total Bonds	35,646,250	31,920,850	(3,725,400)	-	31,920,850	

### **Sales Tax Project**

As proposed, the 2023-2027 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. This project was moved from 2022 to 2023 due to the State Legislature not completing a bonding bill.

### **Parks Plan**

The 2023 budget includes \$370,000 in capital funds. Of that amount, \$150,000 is allocated for Lady Bug Lake Improvements at Benson Park. The budget also includes \$125,000 for a shelter at Pleasantview Park. For years 2024-2027, Parks funding has been allocated annually according to the Park Capital Improvement Plan. Staff has identified the following projects in Exhibit B as the 2023-2027 Parks Plan. Minor revisions may be needed to stay within the budgeted amounts.

### **Streets Plan**

The 2023 budget includes \$579,500 in street funding. This includes pavement management for part of North Ridge Dr, Oak Terrace Dr, and more. Exhibit C identifies the street maintenance projects for 2023-2027. Minor revisions may be needed to stay within the budgeted amounts.

### **Water Fund Plan**

The 2023 budget includes \$490,000 in water capital funding. Of that amount, \$350,000 is allocated for a filter rehab at Plant 2. Exhibit D identifies the water fund capital projects for 2023-2027.

### **Sewer Fund Plan**

The 2023 budget includes \$295,000 in sewer capital funding. \$120,000 of that budget is allocated for the Northridge force main replacement. Exhibit E identifies the sewer fund capital projects for 2023-2027.

## Exhibit A

### Five-Year Capital Improvement Schedule - Bonded portions For Years 2023-2027

Project or Activity	Strategic Program Area	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	Funding Source
Website	Admin/Leg.						Cash / Capital Facilities & Equipment Replacement
Server Updates	Admin/Leg.	36,822					Cash / Capital Facilities & Equipment Replacement
Sweeper	Infrastructure	282,000		275,000			Cash / Capital Facilities & Equipment Replacement
General Equipment - Trucks, Skid loaders, Mowers, etc.	Infrastructure	100,000	100,000	100,000	100,000	100,000	Cash / Capital Facilities & Equipment Replacement
Police Cruiser	Public Safety	80,000	80,000	80,000	80,000	75,000	Cash / Capital Facilities & Equipment Replacement
Police Radios	Public Safety	55,000	20,000	20,000	20,000	20,000	Cash / Capital Facilities & Equipment Replacement
Police Evidence Room Heat	Public Safety		3,000				Cash / Capital Facilities & Equipment Replacement
Sirens - Upgrade (from 2012), Plant #2, Expansion, City Shop	Public Safety						Cash / Capital Facilities & Equipment Replacement
Dump Truck	Infrastructure						Cash / Capital Facilities & Equipment Replacement
Tandem Dump Truck with Plow, Wing and Sander (3)	Infrastructure						Cash / Capital Facilities & Equipment Replacement
Fire Engine	Public Safety	250,000					Cash / Capital Facilities & Equipment Replacement
Breathing Air Compressor & Cascade Bottles	Public Safety						Cash / Capital Facilities & Equipment Replacement
Exhaust Capture System	Public Safety						Cash / Capital Facilities & Equipment Replacement
Overhaul Community Room Kitchen	Public Safety				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			Cash / Capital Facilities & Equipment Replacement
Mower Replacement	Recreation	86,000	90,000				Cash / Capital Facilities & Equipment Replacement
Chipper and Truck Replacement	Recreation		60,000				Cash / Capital Facilities & Equipment Replacement
Asphalt Roller Replacement	Infrastructure		50,000				Cash / Capital Facilities & Equipment Replacement
Leaf Collector Replacement	Infrastructure		125,000				Cash / Capital Facilities & Equipment Replacement
Single Axle Truck Replacement	Infrastructure				225,000		Cash / Capital Facilities & Equipment Replacement
City Signs	Infrastructure	30,000					Cash / Capital Facilities & Equipment Replacement
Parks Trailer/Bandshell	Recreation						Cash / Capital Facilities & Equipment Replacement
Library Furniture	Recreation						Cash / Capital Facilities & Equipment Replacement
<b>Sub-Total Cash / Capital Facilities &amp; Equipment Replacement</b>		<b>919,822</b>	<b>528,000</b>	<b>505,000</b>	<b>475,000</b>	<b>195,000</b>	



## Exhibit A

### Five-Year Capital Improvement Schedule - Bonded portions For Years 2023-2027

Project or Activity	Strategic Program Area	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	Funding Source
Pavement Management Plan	Infrastructure	579,500	2,075,000	495,000	415,000	600,000	Cash / General Fund / MSA Dollars
Park Improvements	Recreation	370,000	300,000	250,000	200,000	140,000	Cash / General Fund / Donations
Sub-Total Cash / General Fund		949,500	2,375,000	745,000	615,000	740,000	
Jetter	Infrastructure						Cash / Sewer Fund
Pull & Repair Well Pumps	Infrastructure	65,000	65,000	100,000	100,000	100,000	Cash / Water Fund
Pull & Service High Service Pumps	Infrastructure	15,000	15,000	15,000	15,000	15,000	Cash / Water Fund
Wellhead Protection Measures	Infrastructure	5,000	5,000	5,000	5,000	5,000	Cash / Water Fund
Micrometer, Valve Inserts, Reservoir Repair	Infrastructure						Cash / Water Fund
Reroof Water Plant	Infrastructure		125,000				Cash / Water Fund
Water Tower Painting	Infrastructure			150,000			Cash / Water Fund
Rehab Filters	Infrastructure	350,000					Cash / Water Fund
Vehicles	Infrastructure	35,000	35,000	35,000	35,000	35,000	Cash / Water Fund
Capital Contributions	Infrastructure	20,000	20,000	20,000	20,000	20,000	Cash / Water Fund
City Hall Front Entrance	Infrastructure						Cash / Water Fund
Sub-Total Cash / Water Fund		490,000	265,000	325,000	175,000	175,000	
City Hall Front Entrance	Infrastructure						Community Development Block Grant
Sub-Total Grant / CDBG		-	-				
Highway 14 Trail from LorRay to Lake Street	Recreation						G.O. Bonds
West Carlson Drive Extension	Vibrant Business						G.O. Improvement Bonds / Property Tax & Special Asses
75' Ladder Fire Truck	Public Safety						G.O. Bonds
Roe Crest - Lee Blvd to Marie Lane	Infrastructure						G.O. Improvement Bonds / Property Tax & Special Asses
Lookout Drive Roundabout and from Hwy 14 to Commerce	Infrastructure						G.O. Improvement Bonds and Municipal State Aid Advanc
250 KW Portable Generator	Infrastructure						Cash / Sewer Fund
Carol Ct. Forcemain	Infrastructure						Cash / Sewer Fund
Asphalt Zipper	Infrastructure						Cash / Sewer Fund
Vehicles	Infrastructure	35,000	35,000	35,000	35,000	35,000	Cash / Sewer Fund
Capital Contributions	Infrastructure	260,000	250,000	250,000	250,000	250,000	Cash / Sewer Fund
City Hall Front Entrance	Infrastructure						Cash / Sewer Fund
Lift Station on Howard/Timm	Infrastructure						TBD
Sub-Total Cash / Sewer Fund		295,000	285,000	285,000	285,000	285,000	

## Exhibit A

Five-Year Capital Improvement Schedule - Bonded portions For Years 2023-2027							
Project or Activity	Strategic Program Area	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	Funding Source
Project or Activity	Strategic Program Area	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	Funding Source
Caswell Park Phase #1 - Softfall deferred maint.	Recreation						State Appropriation/Sales Tax Bonds
McKinley Ave. (300,400,500 Block)	Infrastructure						Fed Funds/City Funds
Lor Ray Dr. (Monarch Meadow to Summerset)	Infrastructure						Fed Funds/City Funds
Caswell Park Phase #2 Fieldouse Construction	Recreation	17,000,000					State Appropriation/Sales Tax Bonds
Howard Dr./Lor Ray Dr. Roundabout - City Portion	Infrastructure	284,850					Grant and state-aid funded
Somerset Ln. Improvements	Infrastructure		4,316,000				G.O. Improvement Bonds
Hoover Dr. SRTS	Infrastructure		520,000				City Bonds/Grants
Garfield Ave. (Center to Range)	Infrastructure						G.O. Improvement Bonds / Property Tax & Assessments
Cross St. (Monroe to Webster)	Infrastructure						G.O. Improvement Bonds / Property Tax & Assessments
Sherman St. (700 Block - Monroe to Garfield)	Infrastructure			800,000			G.O. Improvement Bonds
Page Ave. (Center to Range)	Infrastructure						G.O. Improvement Bonds / Property Tax & Assessments
Belgrade Ave. Improvements (Three-lane & Interchange)	Infrastructure			1,500,000			G.O. Improvement Bonds / Property Tax & Assessments
Wheeler Ave (300 Block)	Infrastructure						G.O. Improvement Bonds / Property Tax & Assessments
Ravine Project	Infrastructure					1,500,000	G.O. Improvement Bonds
PW Building - Build in 2026	Infrastructure				6,000,000		G.O. CIP Bonds
Sub-Total Bonds		17,284,850	4,836,000	2,300,000	6,000,000	1,500,000	
Total 2023-2027 CIP		19,939,172	8,289,000	4,160,000	7,550,000	2,895,000	

## Exhibit A

**Five-Year Capital Improvement Schedule - Bonded portions  
For Years 2023-2027**

Project or Activity	Strategic Program Area	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	Funding Source
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Strategic Program Area	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	Strategic Program Area
Public Safety	385,000	103,000	130,000	150,000	95,000	Public Safety
Recreation	17,456,000	450,000	250,000	200,000	140,000	Recreation
Infrastructure	2,061,350	7,736,000	3,780,000	7,200,000	2,660,000	Infrastructure
Comm. Dev.	-	-	-	-	-	Comm. Dev.
Admin/Leg.	36,822	-	-	-	-	Admin/Leg.
North Kato Ideas	-	-	-	-	-	North Kato Ideas
	19,939,172	8,289,000	4,160,000	7,550,000	2,895,000	

	Funding Source	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	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	370,000	300,000	250,000	200,000	140,000	Cash / General Fund / Donations
	Cash / General Fund / MSA Dollars	579,500	2,075,000	495,000	415,000	600,000	Cash / General Fund / MSA Dollars
	Cash / Capital Facilities & Equipment Replacement	919,822	528,000	505,000	475,000	195,000	Cash / Capital Facilities & Equipment Replacement
	Community Development Block Grant	-	-	-	-	-	Community Development Block Grant
	Cash / Water Fund	490,000	265,000	325,000	175,000	175,000	Cash / Water Fund
	Cash / Sewer Fund	295,000	285,000	285,000	285,000	285,000	Cash / Sewer Fund
	G.O. Bonds	-	-	-	-	-	G.O. Bonds
	State Appropriation/Sales Tax Bonds	17,000,000	-	-	-	-	State Appropriation/Sales Tax Bonds
	G.O. Improvement Bonds	-	4,316,000	800,000	-	1,500,000	G.O. Improvement Bonds
	G.O. Improvement Bonds / Property Tax & Special Assessments	-	-	1,500,000	-	-	G.O. Improvement Bonds / Property Tax & Assessments
	G.O. Improvement Bonds and Municipal State Aid Advance	-	-	-	-	-	G.O. Improvement Bonds and Municipal State Aid
	City Bonds/Grants	-	520,000	-	-	-	City Bonds/Grants
	Grant and state-aid funded	284,850	-	-	-	-	Grant and state-aid funded
	G.O. Sales Tax Bonds				-	-	G.O. Sales Tax Bonds
	G.O. Utility Bonds	-	-	-	-	-	G.O. Utility Bonds
	G.O. TIF Bonds	-	-	-	-	-	G.O. TIF Bonds
	G.O. CIP Bonds	-	-	-	6,000,000	-	G.O. CIP Bonds
	Fed Funds/City Funds	-	-	-	-	-	Fed Funds/City Funds
	TBD	-	-	-	-	-	TBD
		19,939,172	8,289,000	4,160,000	7,550,000	2,895,000	



Exhibit B						
PARK CAPITAL IMPROVEMENT PLAN AND PARK MAINTENANCE UPDATES						
Item	Category	2023	2024	2025	2026	2027
Update Playground Structures	Capital Improvement					
Splash Pad at Fallenstein	Capital Improvement					
Fallenstein Shelter	Capital Improvement					
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					\$ 90,000.00
Playground Structures	Capital Improvement					\$ 50,000.00
Shelter at Wheeler Horseshoe Pit	Capital Improvement					
Park Playground Structures	Capital Improvement					
Park Sign Replacements	Maintenance	\$ 20,000.00	\$ 20,000.00			
Ash Tree Removals Via DNR Grant	Maintenance	\$ 18,750.00	\$ 18,750.00			
Playground Woodchips	Maintenance	\$ 10,000.00				
Crack Seal and Resurface Wheeler Park Tennis Court	Maintenance					
Resurface King Arthur Tennis Court	Maintenance					
Spring Lake Park Bridge Replacements	Maintenance	\$ 30,000.00			\$ 30,000.00	
Park Structure Updates	Maintenance	\$ 20,000.00		\$ 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 Ovelay 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					\$ 17,000.00
Park Structure Updates	Maintenance					
Seal Coat Bluff Park Trails	Maintenance					
Crack Seal and Resurface King Arthur Tennis Court	Maintenance					
Unidentified Projects	Maintenance					\$ 130,000.00
	Total Capital Improvement	\$ 370,000.00	\$ 300,000.00	\$ 250,000.00	\$ 200,000.00	\$ 140,000.00
	Total Maintenance	\$ 136,250.00	\$ 38,750.00	\$ 52,000.00	\$ 107,000.00	\$ 167,000.00
	Total	\$ 506,250.00	\$ 338,750.00	\$ 302,000.00	\$ 307,000.00	\$ 307,000.00

**Exhibit C**
**CITY FUNDED PROJECTS - STREETS CAPITAL IMPROVEMENT PLAN**

Street Name	Start/Finish	Type	2023	2024	2025	2026	2027
North Ridge Dr	Goldfinch Ct to North Ridge Ln	Mill and Overlay	\$ 202,000.00				
James Dr	Lor Ray Dr to Roe Crest Dr	Mill and Overlay	\$ 85,000.00				
Oak Terrace Dr	Marie Ln to Marie Ct	Mill and Overlay	\$ 195,000.00				
Oak Terrace Ct	Cul-de-sac	Mill and Overlay	\$ 22,500.00				
Caswell Park	West Parking Lot	Mill and Overlay	\$ 30,000.00				
James Ct	James Dr	Mill and Overlay		\$ 25,000.00			
Sharon Dr	James Dr to James Ct	Mill and Overlay		\$ 115,000.00			
North Ridge Dr	2209 to Goldfinch Ct	Mill and Overlay		\$ 160,000.00			
Peggy Ln	Candi Ln to Commerce Dr	Mill and Overlay		\$ 40,000.00			
Mary Cir	Candi Ln to Mary Ln	Mill and Overlay		\$ 130,000.00			
Collette Dr	Sharon Dr to North End	Mill and Overlay		\$ 70,000.00			
Lor Ray Dr	Carlson Dr to Timm Rd	Mill and Overlay		\$ 115,000.00			
Sherman St	Monroe Ave to Webster Ave	Mill and Overlay		\$ 130,000.00			
Haughton Ave	Countryside Dr to Howard Dr	Mill and Overlay		\$ 185,000.00			
Green Acres Dr	Lor Ray Dr to Haughton Ave	Mill and Overlay		\$ 115,000.00			
Castle Dr	Haughton Ave to Lamar Dr	Mill and Overlay		\$ 75,000.00			
La Mar West	Lor Ray Dr to Haughton Ave	Mill and Overlay		\$ 115,000.00			
LaMar East	Haughton Ave to Howard Dr	Mill and Overlay		\$ 190,000.00			
Lake St	Belgrade Ave to Spring Lake Park	Mill and Overlay		\$ 150,000.00			
Lake St	Spring Lake Park to Webster Ave	Mill and Overlay		\$ 165,000.00			
Webster Ave	Lake St to 169	Mill and Overlay		\$ 250,000.00			
Candi Ln	Mary Cir to Peggy Ln	Mill and Overlay			\$ 30,000.00		
Linda Ln	Meyer Ln to Peggy Ln	Mill and Overlay			\$ 50,000.00		
Sherman St	Belgrade Ave to Monroe Ave	Mill and Overlay			\$ 130,000.00		
2 Alleys		Mill and Overlay	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	
Unidentified Projects		Mill and Overlay			\$ 240,000.00	\$ 370,000.00	\$ 600,000.00
Bolton and Menk Bid Package			\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	
<b>Mill and Overlay Total:</b>			<b>\$ 579,500.00</b>	<b>\$ 2,075,000.00</b>	<b>\$ 495,000.00</b>	<b>\$ 415,000.00</b>	<b>\$ 600,000.00</b>

Exhibit D						
WATER CAPITAL IMPROVEMENT AND MAINTENANCE PLAN						
Item	Category	2023	2024	2025	2026	2027
Reroof Plant 2	Capital Improvement		\$ 125,000.00			
SCADA UPDATES - Fiber Conversion	Capital Improvement	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
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					
Rehab Filter 2 at Plant 2	Maintenance	\$ 350,000.00				
Pull and Repair Well 6	Maintenance					
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 9	Maintenance				\$ 100,000.00	\$ 100,000.00
Replace Pump #1 and #2 at Water Plant 1	Maintenance					
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		
Pull And Service High Service Pump at Water Plant 2 (Pump 3)	Maintenance				\$ 15,000.00	\$ 15,000.00
Wellhead Protection Measures	Maintenance	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
	Total Capital Improvement	\$ 55,000.00	\$ 180,000.00	\$ 205,000.00	\$ 55,000.00	\$ 55,000.00
	Total Maintenance	\$ 435,000.00	\$ 85,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00
	Total	\$ 490,000.00	\$ 265,000.00	\$ 325,000.00	\$ 175,000.00	\$ 175,000.00



**Exhibit E**

## SEWER CAPITAL IMPROVEMENT AND MAINTENANCE PLAN

Item	Category	2023	2024	2025	2026	2027
Marvin Lift Station Pump and Control Improvements	Capital Improvement					
Carol Court Pump and Control Replacements	Capital Improvement	\$ 75,000				
Carol Court Gravity Overflow Replacement	Capital Improvement					
Marvin Lift Station Forcemain Replacement	Capital Improvement					
Northridge Forcemain Replacement	Capital Improvement	\$ 120,000				
Marie Lane Forcemain Replacement	Capital Improvement		\$ 150,000			
Howard Dr Forcemain Replacement	Capital Improvement			\$ 88,000		
TBD	Capital Improvement			\$ 42,000	\$ 150,000	\$ 150,000
VFD at Main Lift Station 2, Pump 6	Maintenance					
Replace Howard Lift Station Pump 1 and 2	Maintenance	\$ 40,000				
Replace Oak Terrace Pump 1	Maintenance		\$ 25,000	\$ 25,000		
Replace Oak Terrace Controls	Maintenance			\$ 20,000		
SCADA - Fiber Conversion	Maintenance	\$ 25,000	\$ 25,000	\$ 25,000		
Manhole Lining Project	Maintenance	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Sewer Main Lining Projects	Maintenance	\$ -	\$ 25,000	\$ 25,000	\$ 75,000	\$ 75,000
Vehicles	Maintenance	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
	<b>Total Capital Improvement</b>	\$ 195,000	\$ 150,000	\$ 130,000	\$ 150,000	\$ 150,000
	<b>Total Maintenance</b>	\$ 100,000	\$ 135,000	\$ 155,000	\$ 135,000	\$ 135,000
	<b>Total</b>	\$ 295,000	\$ 285,000	\$ 285,000	\$ 285,000	\$ 285,000

# CONSTRUCTION FUND

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 PROPOSED	+/- 2022/2023	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	COMMENTS
REVENUES										
INTERGOVERNMENTAL	524,878	1,166,714	-	3,425,000	3,425,000	-	-	-	-	
INVESTMENT EARNINGS	-	(17,230)	-	-	-	-	-	-	-	
MISCELLANEOUS REVENUE	-	100,000	-	26,667	26,667	-	-	-	-	Sales tax bond proceeds
TRANSFERS IN	2,288,827	577,505	-	-	-	-	-	-	-	
BOND PROCEEDS	3,515,005	3,721,058	5,000,000	3,225,000	(1,775,000)	3,000,000	3,000,000	3,000,000	3,000,000	Project TBD
TOTAL REVENUES	\$6,328,710	\$5,548,047	\$5,000,000	\$6,676,667	\$1,676,667	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	
EXPENDITURES										
WEST CARLSON DRIVE	-	-	-	-	-	-	-	-	-	
SWIM FACILITY PROJECT	13,969	-	-	-	-					
JEFFERSON AVE. PROJECT	12,116	80	-	-	-					
TYLER AVE & COMMERCE DR.	394,453	22,935	-	-	-					
INDOOR REC					-					
MONROE, COUNTRYSIDE, DAKOTA MEADOWS SRTS	3,351,056	162,872	-	-	-	-				Harrison, Monroe, SRTS, Ravine
2021 PROJECT-CLIFF & HARRISON, CASWELL NORTH & CASWELL	94,509	1,298,588	-	-	-					
BELGRADE REDEVELOPMENT PUBLIC IMPROVEMENTS (TIF)					-					
CASWELL PARK PROJECT		276,186	2,750,000	1,000,000	(1,750,000)					Caswell Indoor
2022 PROJECT- LOR RAY & MCKINEY		107,685	3,500,000	1,000,000	(2,500,000)					
2023 PROJECT- LOR RAY HOWARD ROUNDABOUT	1,680	17,044	-							
2024-SOMERSET		11,069	-	-	-	2,200,000	2,200,000	2,200,000	2,200,000	-
TRANSFERS OUT	2,860,888	1,019,316	-	-	-					
FUTURE CONSTRUCTION PROJECTS					-	3,000,000	3,000,000	3,000,000	3,000,000	
TOTAL EXPENDITURES	\$6,728,671	\$2,915,775	\$6,250,000	\$2,000,000	\$(4,250,000)	\$5,200,000	\$5,200,000	\$5,200,000	\$5,200,000	
REVENUES OVER (UNDER) EXPENDITURES	(399,961)	2,632,272	(1,250,000)	4,676,667	2,501,667	(2,200,000)	(2,200,000)	(2,200,000)	(2,200,000)	
CASH, BEGINNING	823,807	823,807	823,807	(5,055,493)	(3,228,051)	(378,826)	(726,384)	(2,578,826)	(2,926,384)	
CASH, ENDING	423,845	3,456,079	(426,193)	(378,826)	(726,384)	(2,578,826)	(2,926,384)	(4,778,826)	(5,126,384)	

# 2023-2027 Debt Expenditures

Project or Activity	Strategic Program Area	2022 ADOPTED	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST
Caswell Park Phase #1 - Softfall deferred maint.	Recreation	2,600,000					
McKinley Ave. (300,400,500 Block)	Infrastructure	1,675,000					
Lor Ray Dr. (Monarch Meadow to Summerset)	Infrastructure	3,690,000					
Caswell Park Phase #2 Fieldhouse Construction	Recreation	8,500,000	17,000,000				
Howard Dr./Lor Ray Dr. Roundabout - City Portion	Infrastructure		284,850				
Somerset Ln. Improvements	Infrastructure		4,316,000				
Hoover Dr. SRTS	Infrastructure			520,000			
Garfield Ave. (Center to Range)	Infrastructure						
Cross St. (Monroe to Webster)	Infrastructure						
Sherman St. (700 Block - Monroe to Garfield)	Infrastructure				800,000		
Page Ave. (Center to Range)	Infrastructure						
Belgrade Ave. Improvements (Three-lane & Interchange)	Infrastructure				1,500,000		
Wheeler Ave (300 Block)	Infrastructure						
Ravine Project	Infrastructure						1,500,000
PW Building - Build in 2026	Infrastructure					6,000,000	
<b>Sub-Total Bonds</b>		<b>16,465,000</b>	<b>21,600,850</b>	<b>520,000</b>	<b>2,300,000</b>	<b>6,000,000</b>	<b>1,500,000</b>



# DEBT SERVICE FUND

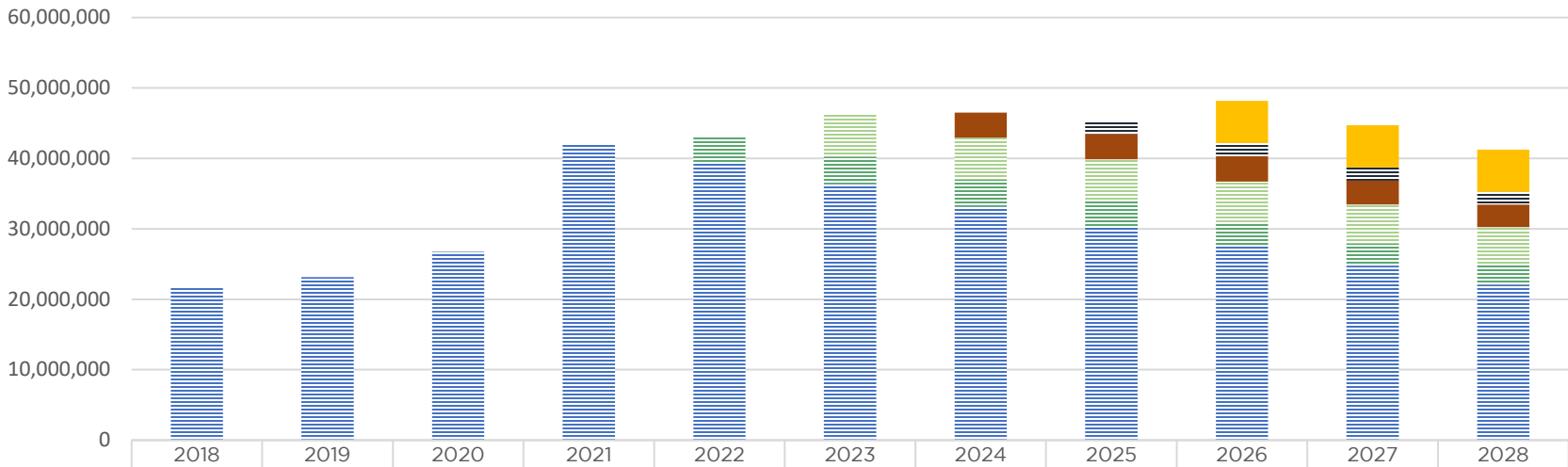
Reports to – Interim Finance Director – Jessica Ryan



Description:

Debt Service Funds are used to account for the accumulation of resources used for the payment of principal, interest, and fiscal agent fees on long-term liabilities. The City of North Mankato strategically uses debt to provide consistency in its high quality of municipal services, without subjecting residents and business to dramatic spikes and declines in taxes. Several different types of bonds are used by the City of North Mankato for providing services, including General Obligation Bonds, Revenue Bonds, Capital Lease Bonds, and Lease Revenue Bonds. General Obligation total outstanding debt projected for 2023 totals \$46,240,900.

Existing Debt & Future Debt



2026A - \$6.0MM - Public Works									6,000,000	6,000,000	6,000,000
2025A - \$1.9MM					-	-	-	1,900,000	1,900,000	1,900,000	1,800,000
2024A - \$3.575MM - Somerset & Roundabout					-		3,575,000	3,575,000	3,575,000	3,385,000	3,185,000
2023B - \$5.97 MM - Indoor Rec Abatement						5,970,000	5,970,000	5,970,000	5,735,000	5,490,000	5,240,000
2022A - \$3.925MM - Lor Ray & McKinley					3,925,000	3,925,000	3,800,000	3,595,000	3,380,000	3,160,000	2,925,000
Original Existing	21,812,322	23,131,300	26,723,300	41,980,300	39,226,200	36,345,900	33,164,600	30,317,100	27,593,600	24,789,900	22,090,200

TOTAL	\$21,812,322	\$23,131,300	\$26,723,300	\$41,980,300	\$43,151,200	\$46,240,900	\$46,509,600	\$45,357,100	\$48,183,600	\$44,724,900	\$41,240,200
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