



2024 Budget

City of North Mankato



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2024 Budget Calendar

June 1st	Finance Director distributes SWOT analyses to Department Heads to complete
June 16th	SWOT analyses due back to Finance Director
June 20th	City Administrator sets expectations for budget requests. Finance Director distributes budget calendars, budget worksheets and capital improvement worksheets to all Department Heads.
July 7th	Department Heads submit budget and capital improvement requests.
June/July	CAFR presented to Council. Finance Director assembles preliminary City budget.
End of July	Finance Director presents preliminary City budget to City Administrator
August 7th	Levy overview of all department requests
August 21st	Council Budget Workshop #2 - Tax history & distribution background, relevant strategic plans, proposed tax levy guidance.
September 5th	Council Budget Workshop #3 - Present Tax Levy supported funds (Gen. Fund, Debt Service Fund, Port Authority Gen. Fund)
September 18th	Council Budget Workshop #4 - Present 5 year Capital Improvement Plan, Capital Facilities/Equipment Replacement Fund, and Construction Fund.
September 18th	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.
September 30th	Deadline for City to adopt proposed budget by resolution and certify to the county auditor the proposed property tax levy for taxes payable in the following year. (Will already be completed if Council adopts on Sept. 18th)
October 2nd	Council Budget Workshop #5 - Present economic development & Recreation Funds (TIF, Joint Economic Development, Caswell Sports, Caswell North, Spring Lake Park Swim Facility, Football, Library Endowment)
October 16th	Council Budget Workshop #6 - Present Utility funds (Water, Sewer, Solid Waste, Recycling, Stormwater)
November 6th	Review budget and levy
November 13 - 24th	Period for county auditors to prepare and county treasurers to mail parcel specific notices of proposed tax levies to taxpayers.
November 29th	Staff publishes notice for December 4th "Truth In Taxation" hearing as required by state statute.
December 4th	Council Action #2 - At a regular business meeting the City Council holds required Public Hearing for 2024 Budget and 2024-2028 Capital Improvement Plan (1st hearing).
December 18th	City Council holds Public Hearing (continuation hearing, if necessary).
December 18th	Council Action #3 - At a regular business meeting the City Council adopts 2024 Budget and Tax Levy and 2024-2028 Capital Improvement Plan.



2024 Budget Overview

Tax History & Distribution, Relevant Strategic Plans, and
Proposed 2024 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 just over \$1.6 billion for 2024. This is nearly a \$118 million increase (or about 8%) between 2023 and 2024 in new growth.
- The total city tax capacity increased by an estimate of \$1.4 million between 2023 and 2024.
- The 2024 tax levy is estimated at \$8.75 million which is a 12.93% increase and amounts to approximately \$1.0 million in new revenue for the City. The general fund levy for 2024 would reduce by about \$60,000, the debt service fund would increase by \$177,000, the tax abatement levy would increase by \$3,000, and a new capital levy would be created for \$882,500.
- The value of the community increased by 8% and new construction makes up 1.08% of that increase.
- The estimated tax rate is 45.528% a 1.5 percentage point increase from 2023.
- 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 59% of all city tax amounts.
 - o Commercial and industrial properties make up 5% of total City parcels and contribute to 26% of the City tax levy.
- The top 10 highest contributing tax entities in North Mankato contribute to 7.04% of the total levy or approximately \$609,979.
- The average North Mankato homeowner pays roughly \$1,273.44 in city taxes. Roughly 84% of all residents contributing to the tax levy have an estimated property value between \$100,000 and \$400,000.
- 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	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	Capital Levy	Firemans 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	0.0%	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	7.5%	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	9.1%	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	1.5%	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	3.0%	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	0.0%	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	7.0%	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	4.5%	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	0.0%	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	3.9%	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	3.5%	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	2.0%	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	6.4%	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	6.3%	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	1.7%	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	2.8%	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	1,596,511,000	1,484,758,704	200,181,304	15.58%	408,476	17,812,600	16.6%	5,854,941	-	-	-	-	-		75,000		-	1,350,405	469,334	7,749,680	8.8%	44.028%
2024 Est.	1,722,997,400	1,602,391,331	117,632,627	7.92%	440,838	19,223,358	7.9%	5,794,592	-	-	-	-	-		75,000	882,500	-	1,527,666	472,334	8,752,092	12.93%	45.528%

	CITY OF NORTH MANKATO														
	TAXABLE MARKET VALUE, TAX CAPACITY, PROPERTY TAX LEVY AND TAX RATE														
Tax Payable Year	Est.Market Value	Taxable Market Value	Change in TMV	% Change in TMV	Tax Increment Tax Capacity	Total Tax Capacity	Change in Tax Capacity	General Fund Levy	Port Authority Levy	Capital Levy	Debt Service Levy	Abatement Levy	Total Levy	Percent Levy Increase	Tax Rate
3 year Avg.	1,562,946,867	1,457,242,478	119,359,744	8.91%	413,996	17,437,960	9.3%	5,650,036	75,000	882,500	1,408,269	447,451	7,874,922	7.91%	45.80%
5 Year Avg.	1,448,893,000	1,359,993,087	93,576,226	7.24%	413,740	16,222,083	7.5%	5,457,533	75,000	882,500	1,316,369	455,129	7,480,531	5.63%	47.18%
10 Year Avg.	1,260,953,280	1,176,959,454	74,547,393	6.52%	353,037	13,966,617	6.9%	4,940,120	75,000	882,500	1,364,069	300,196	6,767,635	5.03%	49.87%
10 Year High	1,722,997,400	1,602,391,331	200,181,304	15.58%	464,654	19,223,358	16.6%	5,854,941	75,000	882,500	1,527,666	477,096	8,752,092	12.93%	53.62%
10 Year Low	983,644,400	898,894,600	20,873,500	2.32%	255,229	10,432,202	1.8%	3,991,414	75,000	882,500	1,143,970	88,543	5,596,414	1.66%	44.03%



PARCELS

- North Mankato contains a total of 5,281 parcels.
- With a population of 14,251, 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 2024 is estimated at \$1,602,391,331
- This 2024 value is a 7.92% increase from the 2023 TMV of \$1,484,758,704.
- Of this increase, 1.08% is new growth.
- The City's TMV has been increasing by an average of 6.52% since 2015.

NET TAX CAPACITY

- Total NTC of \$19,223,358
- 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 2023, the North Mankato tax levy was \$7.75 million. This was just 43.5% of the NTC.
- The city tax rate in 2023 was 44.028% which was down from the highest rate of 54.57% in 2013.
- The proposed 2024 city tax rate is estimated at 45.528%.

RESIDENTIAL AND HOMESTEAD

\$1,273 Average City Tax payment for resident/homestead parcels

- Residential parcels total 4,042 including single unit, non-agricultural homesteads.
- 77% of parcels
- 59% of city taxes

AGRICULTURAL

\$1,231 Average City Tax payment for agriculture parcels

- 27 non-homestead agricultural parcels and 2 agricultural homestead
- Less than 1% of parcels
- Less than 1% of city taxes

COMMERCIAL AND INDUSTRIAL

\$9,291 Average City Tax payment for commercial parcels

- 247 commercial and public utility parcels
- 5% of parcels
- 26% of city taxes

RENTAL AND NON-HOMESTEAD

\$1,465 Average City Tax payment for rental/non homestead parcels

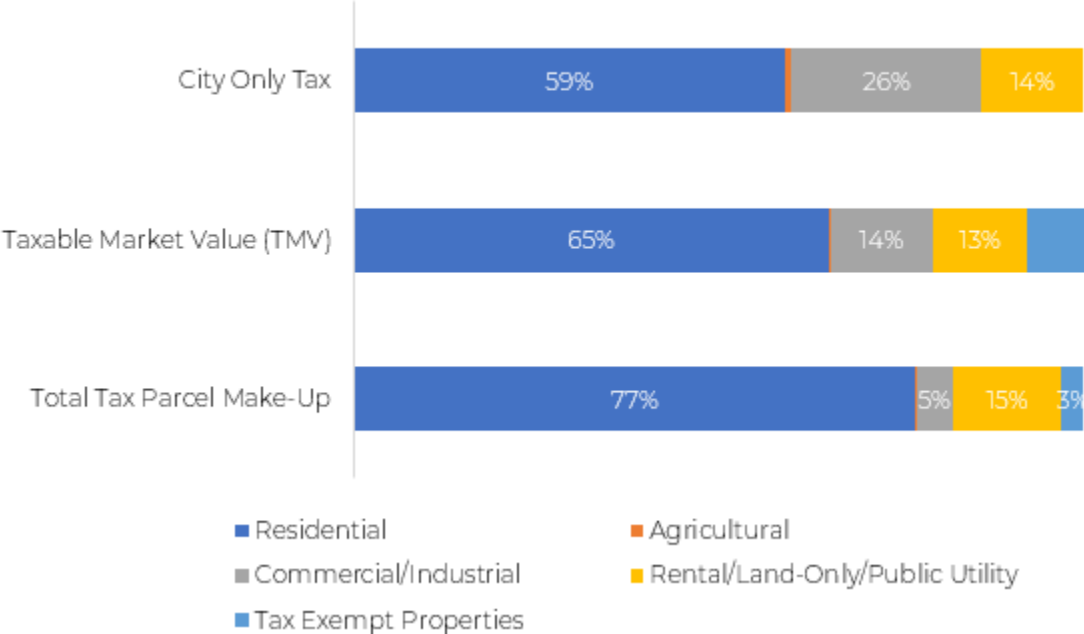
- 771 rental, multi unit, N-H, and /or low income parcels
- 15% of parcels
- 14% of city tax

TAX EXEMPT PROPERTIES

\$135,733,300 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 2023.

Contributions By Classification



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

TOP TEN OVERALL

TAXABLE MARKET VALUE - 2023

NAME OF ENTITY	CLASS	TAXABLE MARKET VALUE
WEST LAKE HOLDINGS LLC	COMMERCIAL	\$9,336,500
VISTA PRAIRIE AT MONARCH MEADOWS LLC	RENTAL/NH	\$9,081,300
MINNEGASCO INC	COMMERCIAL	\$8,058,400
OAK TERRACE ASSISTED LIVING OF NORTH MANKATO LLC	RENTAL/NH	\$7,516,600
COSTUMES GALORE INC	COMMERCIAL	\$6,984,100
OAK TERRACE SENIOR HOUSING OF NORTH MANKATO LLC	RENTAL/NH	\$6,970,000
TAYLOR CORPORATION	COMMERCIAL	\$6,929,300
KATO ENGINEERING CO	COMMERCIAL	\$6,898,800
THEUNINCK CRAIG	RENTAL/NH	\$6,539,800
THEUNINCK CRAIG	RENTAL/NH	\$5,959,000
TOTAL		\$74,273,800

4.82% OF THE TOTAL TMV IS FROM THE TOP TEN ENTITIES



TOP TEN OVERALL

CITY ONLY TAX - 2023

NAME OF ENTITY	CLASS	CITY TAX PAID
WEST LAKE HOLDINGS LLC	COMMERCIAL	\$88,960
MINNEGASCO INC	COMMERCIAL	\$77,091
COSTUMES GALORE INC	COMMERCIAL	\$66,455
TAYLOR CORPORATION	COMMERCIAL	\$65,931
KATO ENGINEERING CO	COMMERCIAL	\$65,639
VISTA PRAIRIE AT MONARCH MEADOWS LLC	RENTAL/NH	\$54,298
CORPORATE GRAPHICS INTERNATIONAL	COMMERCIAL	\$50,388
CARLSON WEDDING SERVICE	COMMERCIAL	\$49,463
WIS-PAK OF MANKATO INC	COMMERCIAL	\$45,969
ZIEGLER MANKATO LLC	COMMERCIAL	\$45,783
TOTAL PAID		\$609,979

7.04% OF THE CITY TAX IS PAID BY THE TOP TEN ENTITIES



TOP TEN

CLASS 1

(RESIDENTIAL HOMESTEAD) - 2023

NAME OF ENTITY	TMV	CITY TAX PAID
1545 Nottingham Dr	\$1,554,600	\$8,697
47 Deerwood Ct	\$1,289,800	\$7,114
622 Parkview Ct	\$1,136,100	\$6,195
22 Newcastle Ct	\$1,068,200	\$5,789
30 Otter Ct	\$968,800	\$5,195
30 Newcastle Ct	\$963,700	\$5,164
43 Deerwood Ct	\$933,100	\$4,981
634 Marie Ln	\$913,200	\$4,862
35 Deerwood Ct	\$905,000	\$4,813
17 Oriole Pl	\$877,100	\$4,646
TOTAL	\$10,609,600	\$57,458

1.12% 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	118	2.9%	\$199	\$204
\$100,000-199,999	1209	30.1%	\$778	\$768
\$200,000-299,999	1529	38.0%	\$1,159	\$1,169
\$300,000-399,999	630	15.7%	\$1,615	\$1,636
\$400,000-499,999	319	7.9%	\$2,114	\$2,121
\$500,000+	221	5.5%	\$2,827	\$3,071

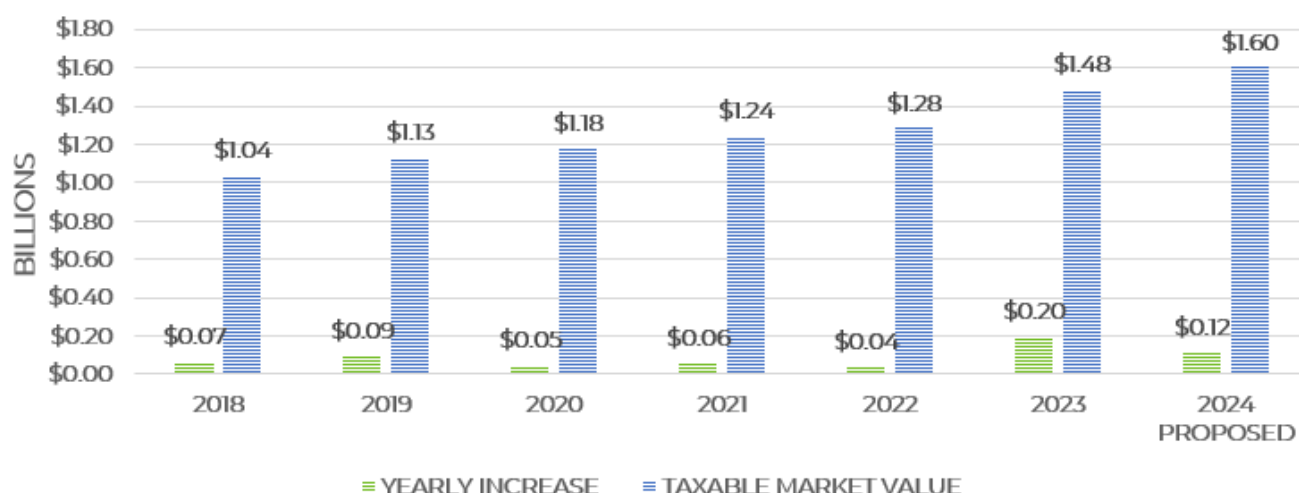
HISTORIC AND CITY COMPARISONS

TAXABLE MARKET VALUE

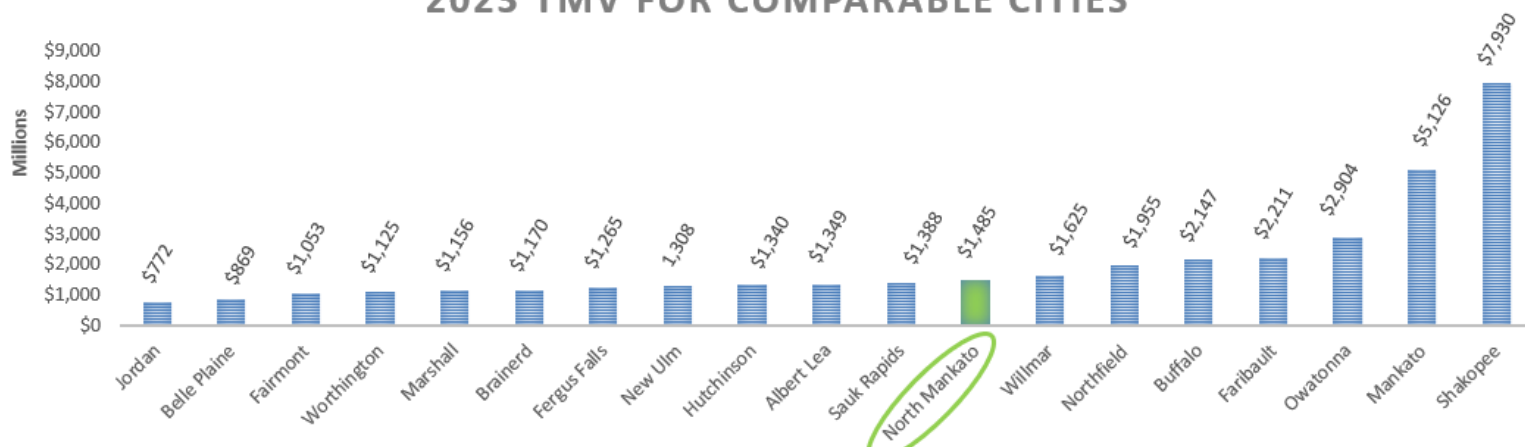
North Mankato est. TMV in 2024- **\$1,602,391,331**

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



2023 TMV FOR COMPARABLE CITIES

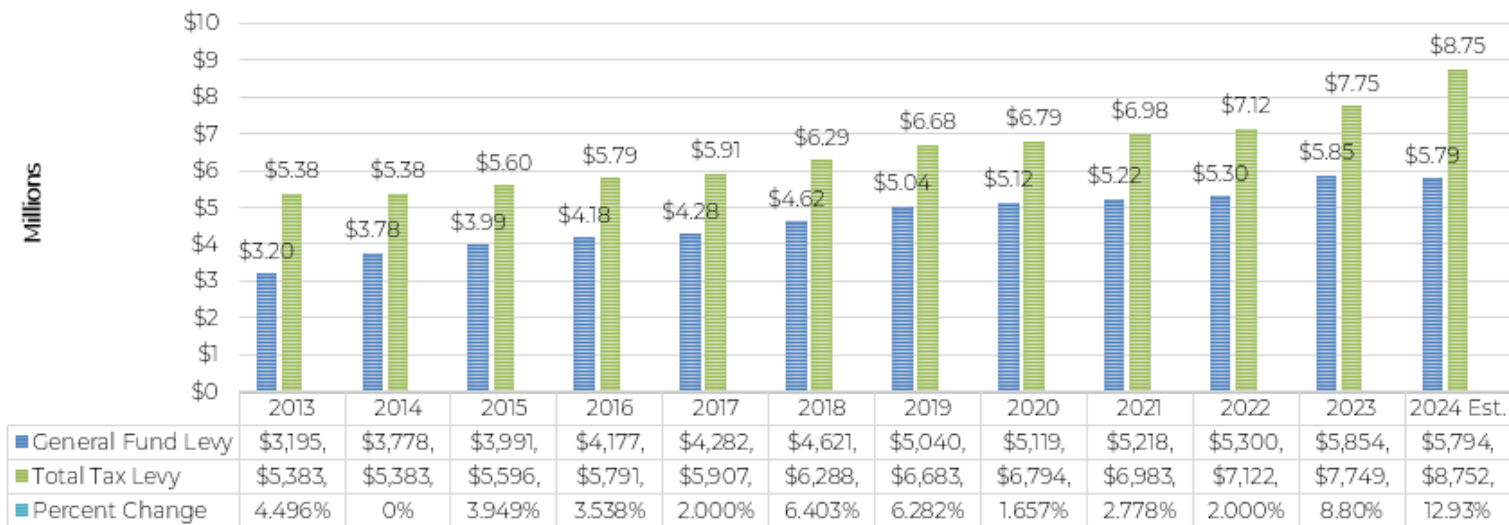


TAX LEVY

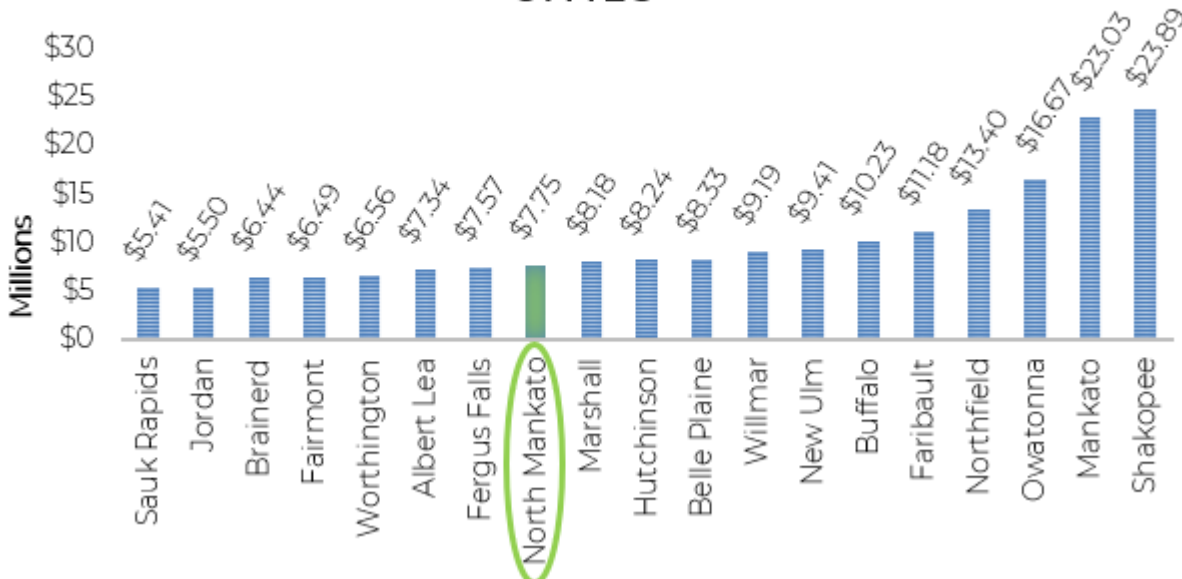
North Mankato proposed 2024 Levy - **\$8,752,092**

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



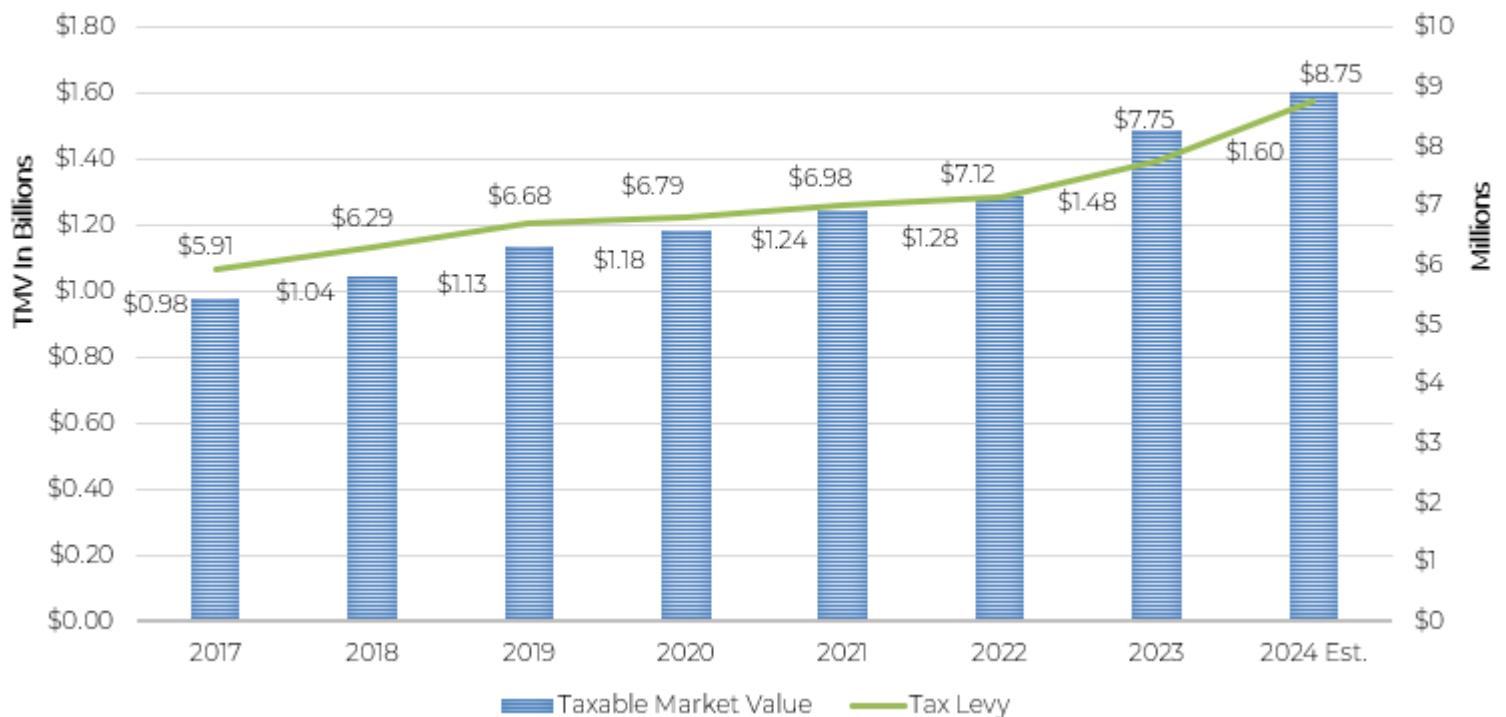
2023 TAX LEVIES FOR COMPARABLE CITIES



LEVY AND TMV

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

LEVY TO TAX BASE (TMV) COMPARISON

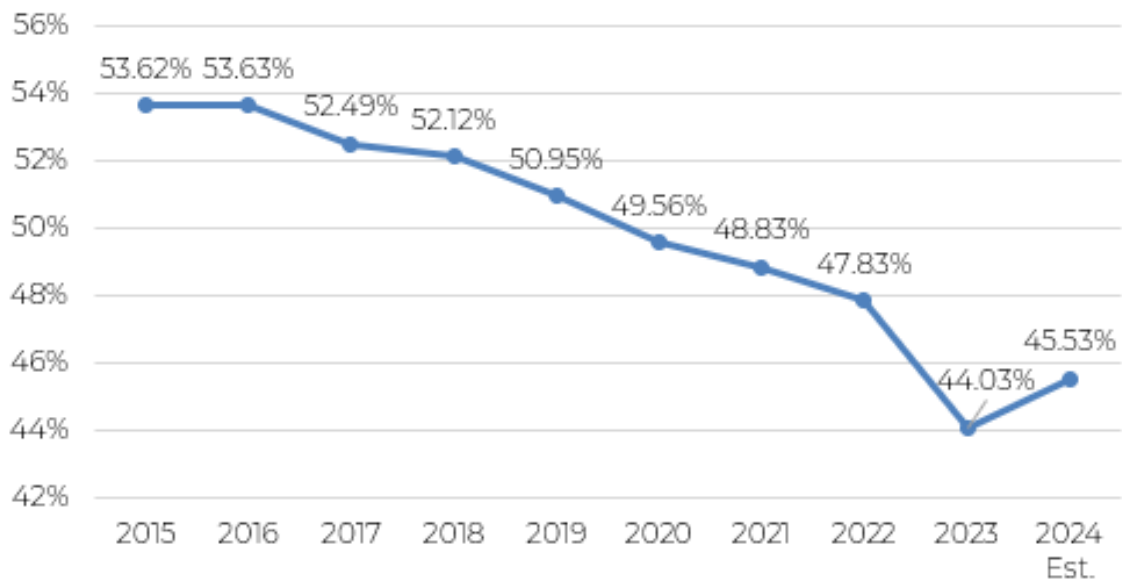


CITY TAX RATE

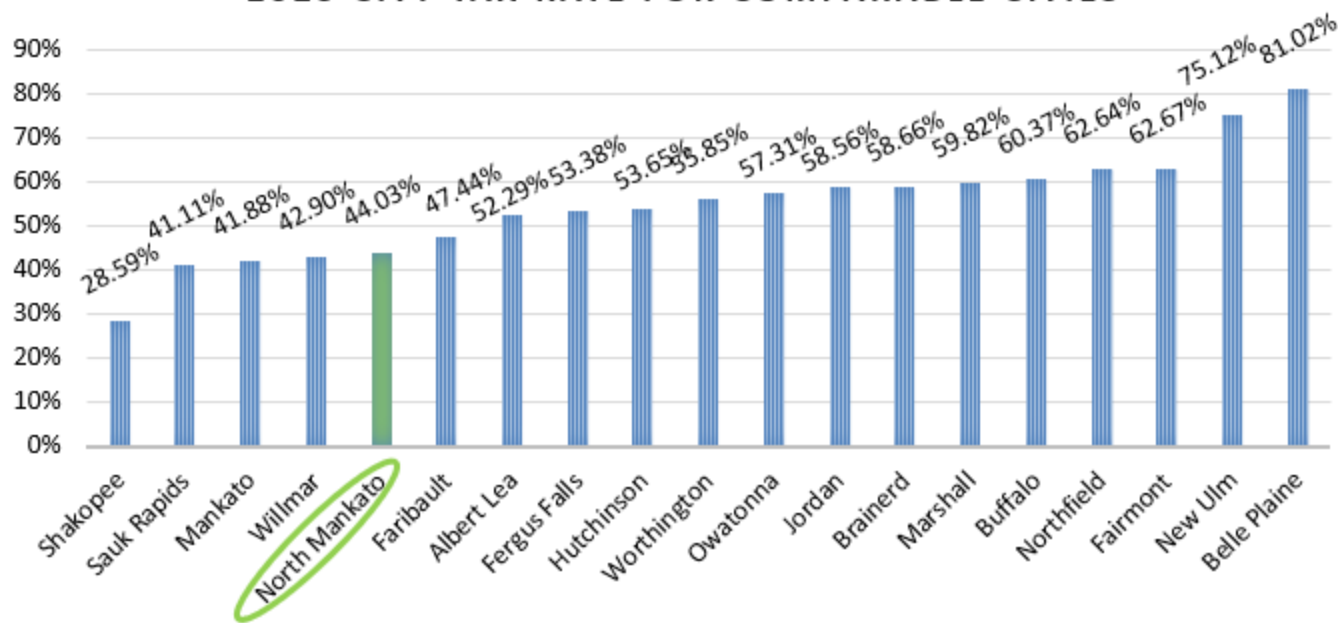
North Mankato est. city tax rate in 2024- **45.528%**

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



2023 CITY TAX RATE FOR COMPARABLE CITIES



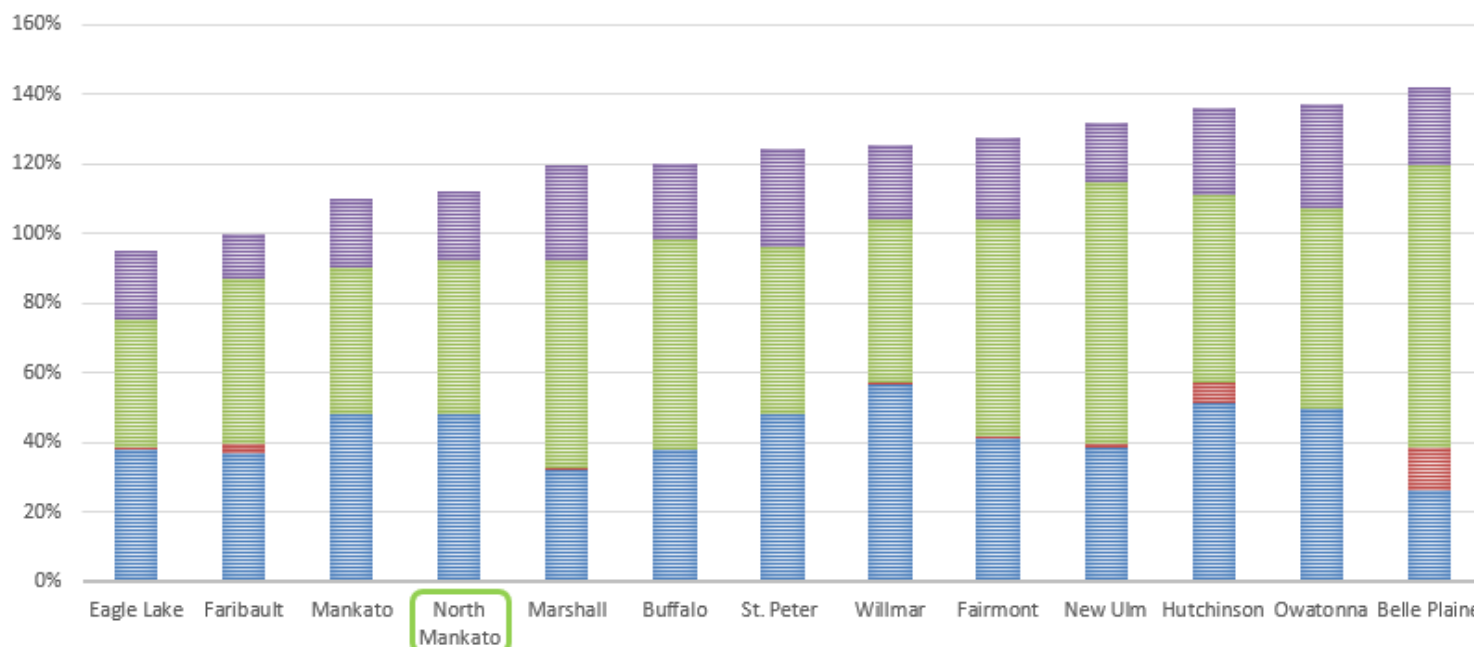
TOTAL RATE

North Mankato Total Tax Rate in 2023 - **112.237%**

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.

2023 TOTAL TAX RATES FOR COMPARABLE CITIES

COUNTY OTHER CITY SCHOOL



Tax Rate	Eagle Lake	Faribault	Mankato	North Mankato	Marshall	Buffalo	St. Peter	Willmar	Fairmont	New Ulm	Hutchinson	Owatonna	Belle Plaine
COUNTY	38.24	36.95	48.128	48.128	32.374	37.848	48.128	56.51	41.22	38.7957	51.351	50.055	26.5781
OTHER	0.155	2.762	0.367	0.367	0.139	0	0.367	1.03	0.38	1.1046	6.17	0	11.9394
CITY	36.932	47.444	41.882	44.028	59.82	60.371	47.727	46.58	62.67	75.1202	53.653	57.305	81.0187
SCHOOL	19.673	12.888	19.714	19.714	27.389	21.767	28.413	21.2	23.21	17.1624	24.823	29.88	22.5687
TOTAL	95	100.044	110.091	112.237	119.722	119.987	124.635	125.32	127.48	132.1829	135.997	137.24	142.1049



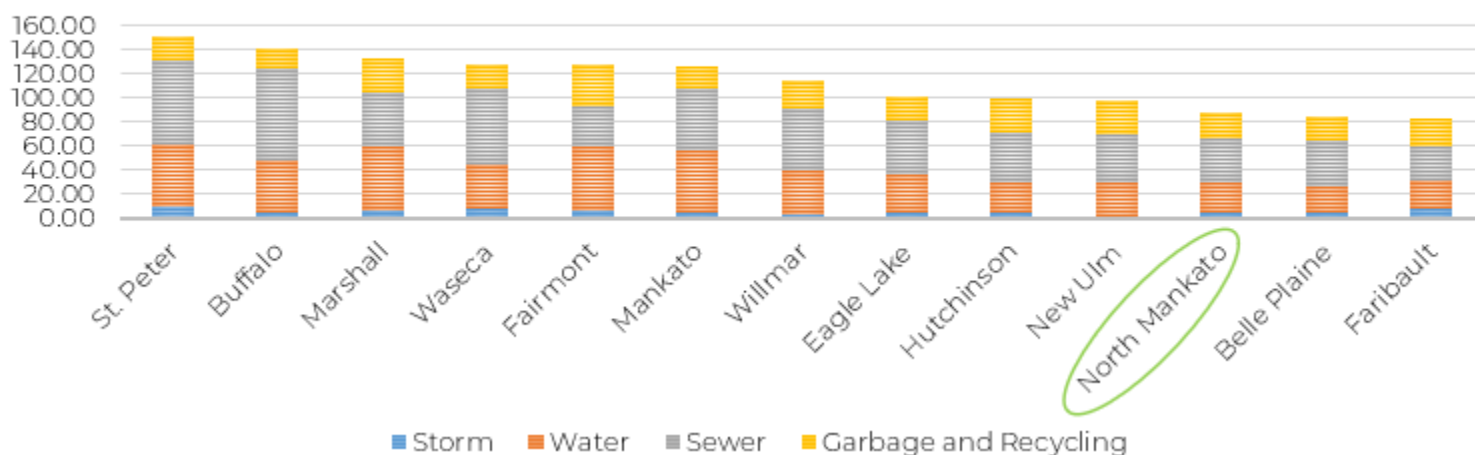
UTILITY RATES

North Mankato Avg. Monthly Utility in 2023 - **\$88.86***

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.

2023 UTILITY RATES FOR COMPARABLE CITIES



City	Storm	Water	Sewer	Garbage and Recycling	Total
St. Peter	9.53	50.75	71.50	18.75	150.53
Buffalo	5.00	42.00	77.40	17.50	141.90
Marshall	5.80	53.15	45.85	28.09	132.89
Waseca	7.00	36.94	63.70	20.36	128.00
Fairmont	5.76	52.93	34.37	34.72	127.78
Mankato	4.89	51.42	51.63	18.92	126.86
Willmar	2.62	36.44	52.72	22.00	113.78
Eagle Lake	3.63	32.87	45.03	20.26	101.79
Hutchinson	5.00	24.00	42.10	29.02	100.12
New Ulm	0.00	29.00	41.10	28.09	98.19
North Mankato	4.75	25.15	35.96	23.00	88.86
Belle Plaine	3.83	21.77	38.69	19.89	84.18
Faribault	7.48	23.05	28.41	23.84	82.78



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*

	2022	2023	2024 Est.	2023/2024 +/-
Taxable Market Value	\$501,600	\$537,900	\$602,300	\$64,400
County Tax Amount	2,792	2,633	-	-
City Tax Amount	2,401	2,410	2,859	449
School District Amount	2,006	1,980	-	-
Other	21	20	-	-
Special Assessments	21	21	-	-
Total Taxes	\$7,242	\$7,064	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*

	2022	2023	2024 Est.	2023/2024 +/-
Taxable Market Value	\$377,000	\$434,600	\$487,300	\$52,700
County Tax Amount	2,078	2,091	-	-
City Tax Amount	1,788	1,913	2,219	306
School District Amount	1,500	1,585	-	-
Other	16	16	-	-
Special Assessments	21	21	-	-
Total Taxes	\$5,403	\$5,626	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*

	2022	2023	2024 Est.	2023/2024 +/-
Taxable Market Value	\$251,800	\$304,400	\$344,600	\$40,200
County Tax Amount	1,319	1,417	-	-
City Tax Amount	1,135	1,297	1,541	244
School District Amount	975	1,091	-	-
Other	10	11	-	-
Special Assessments	21	21	-	-
Total Taxes	\$3,460	\$3,837	TBD	TBD

COMMERCIAL / INDUSTRIAL



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

	2022	2023	2024 Est.	2023/2024 +/-
Taxable Market Value	\$1,285,900	\$1,454,400	\$1,454,400	\$0
County Tax Amount	13,885	13,629	-	-
City Tax Amount	11,943	12,477	12,902	425
General State Tax	8,516	8,610	-	-
School District Amount	7,837	8,015	-	-
Other	107	105	-	-
Special Assessments	819	800	-	-
Total Taxes	\$ 43,107	\$ 43,636	TBD	TBD

COMMERCIAL / INDUSTRIAL



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

	2022	2023	2024 Est.	2023/2024 +/-
Taxable Market Value	\$210,900	\$309,100	\$321,100	12,000
County Tax Amount	1,929	2,612	-	-
City Tax Amount	1,659	2,392	2,582	190
General State Tax	714	1,050	-	-
School District Amount	1,146	1,587	-	-
Other	15	20	-	-
Special Assessments	63	63	-	-
Total Taxes	\$5,525	\$7,724	TBD	TBD

COMMERCIAL / INDUSTRIAL



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

	2022	2023	2024 Est.	2023/2024 +/-
Taxable Market Value	\$734,900	\$945,400	\$945,400	\$0
County Tax Amount	7,757	8,732	-	-
City Tax Amount	6,672	7,995	8,267	272
General State Tax	4,517	5,250	-	-
School District Amount	4,407	5,158	-	-
Other	61	67	-	-
Special Assessments	126	126	-	-
Total Taxes	\$23,539	\$27,328	TBD	TBD

COMMERCIAL / INDUSTRIAL



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

	2022	2023	2024 Est.	2023/2024 +/-
Taxable Market Value	\$3,521,700	\$3,878,100	\$4,629,400	\$751,300
County Tax Amount	38,752	36,939	-	-
City Tax Amount	33,332	33,819	41,812	7,993
General State Tax	24,743	24,608	-	-
School District Amount	21,753	21,617	-	-
Other	301	283	-	-
Special Assessments	4,983	4,714	-	-
Total Taxes	\$123,864	\$121,980	TBD	TBD



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

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

Values

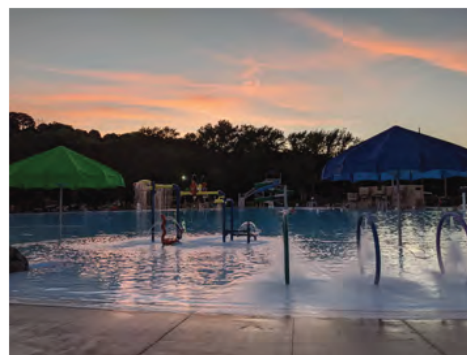
ADAPTABILITY: The ability to innovate and adjust means and methods to resolve changing situations.

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

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

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

EXCELLENCE: Going above and beyond expectations.



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

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

Goals

**Outstanding
Recreational
Assets**

**Well Planned &
Maintained
Infrastructure**

Safe Community

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

**Excellent
Quality of Life**

Strategic Program Areas

**Library, Parks &
Trails**

**Public Works &
Infrastructure**

Public Safety

**Community &
Economic
Development**

**Legislation,
Administration &
Public Engagement**

Program Action Areas

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

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

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

- Community Development & Planning
- Planning Commission
- Port Authority

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





Strategic Program Areas

Outstanding Recreational Assets

Well Planned & Maintained Infrastructure

Safe Community

Growing & Vibrant Business, Industrial & Residential Districts

Excellent Quality of Life

Strategic Goals

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

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

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



- Ensure North Mankato continues to be a place of growth and choice for residential, commercial, and industrial uses.
- Provide a supportive community for business recruitment, retention, and expansion for business growth and health in North Mankato.

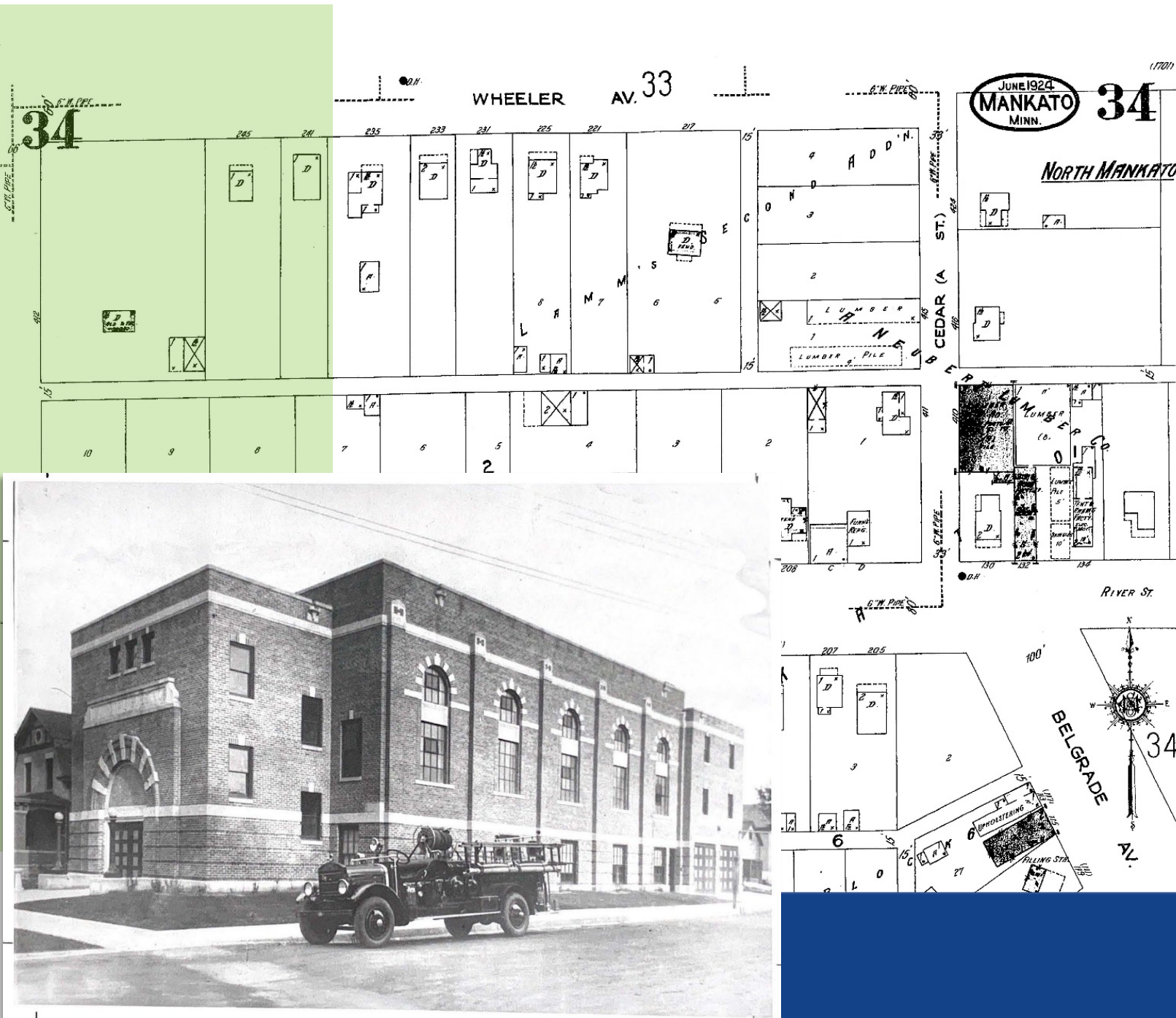
- Provide secure, accurate, and well managed elections.
- Utilize new technology for better access and storage of records, service to customers, and human resource functions.
- Inform and educate the public and organizational partners of activities and services of North Mankato.
- Deploy best practice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



TAX LEVY SUPPORTED FUNDS

General Fund, Port Authority, and Debt Service.

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.

Throughout 2023, the Mayor and the City Council conducted strategic planning sessions on their Goals and Expectations for the next several years. The 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

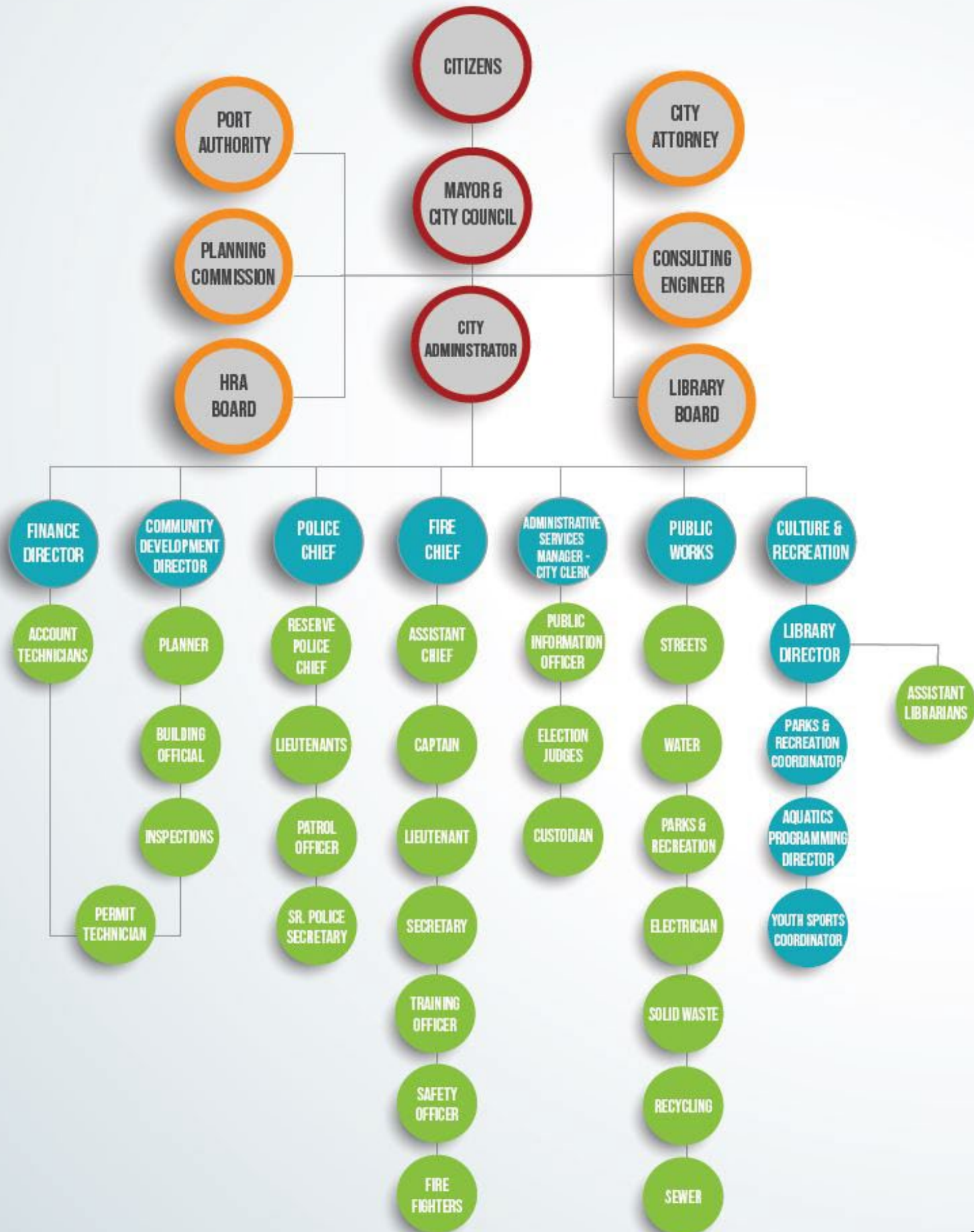
After the strategic planning process, departments develop their projected level of financial resources needed to meet their department plans in accordance with the strategic plan. Resource allocations will flow from the department plans – departments' annual budgets will then flow from their longer-term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



STAFFING SUMMARY BY DEPT.

General Government	2021	2022	2023	2024 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	0
IT Coordinator	0	0	0	1
Permit Clerk	0.25	0.25	0.25	0.25
Public Information Officer	1	1	1	1
Custodian	1	1	1	1
General Government Total	4.75	4.75	4.25	5.25
Police	2021	2022	2023	2024 PROPOSED
Police Chief	1	1	1	1
Police Lieutenant	3	3	3	3
Police Officer	10	10	12	12
Detective	1	1	1	1
Drug Task Force Agent	0	0	0	1
Part-time Police Secretary	0.5	0.5	0.5	0
Police Secretary	1	1	1	2
Police Total	16.50	16.50	18.50	20.00
Street	2021	2022	2023	2024 PROPOSED
Public Works Director	0.33	0.33	0.33	0.33
Street Foreman	1	1	1	1
Environmental Tech	0	0	0	0.5
Street Maint. III	4	4	5	5
Street Maint. II	2	2	1	1
Street Maint. I	0.5	0.5	0.5	0.5
Street Total	7.83	7.83	7.83	8.33
Street Lighting	2021	2022	2023	2024 PROPOSED
Water Serviceman III/Electrician	.10	.10	.10	.10
Street Lighting Total	.10	.10	.10	.10
Park	2021	2022	2023	2024 PROPOSED
Park Foreman	1	1	1	1
Park Maint. II	0.5	0.5	1	1
Park Maint. I	1.8	1.8	2	2
Park Total	3.30	3.30	4.00	4.00
Shop	2021	2022	2023	2024 PROPOSED
Mechanic	2	2	2	2
Shop Total	2.00	2.00	2.00	2.00
Library	2021	2022	2023	2024 PROPOSED
Library Director/Culture Director	1	1	1	0.7
Assistant Librarian	3	3	3	3
Bookmobile	1	1	1	1
Part-time Assistant Librarian	1	1	1.5	1.5
Library Total	6.00	6.00	6.50	6.20
Community Development	2021	2022	2023	2024 PROPOSED
Community Development Director	1	1	1	1
Planner	1	1	1	1
Senior Records Clerk/Permit Clerk	1	0	0	0
Records Clerk/Permit Clerk	0	1	0.5	0.5
Building Official	1	1	0	0
Building Inspector	1	1	2	2
Community Development Total	5.00	5.00	4.50	4.50
GENERAL FUND TOTAL	45.48	45.48	47.68	50.38

Culture & Rec	2021	2022	2023	2024 PROPOSED
Caswell Park Coordinator	0.5	0.5	0.5	0.5
Caswell Head Grounds Crew	0.5	0.5	1	1
Youth Sports Coordinator	1	1	1	0.5
Aquatic Manager	1	1	1	1
Culture, Recreation, & Quality of Life Director	0	0	0	0.3
Culture & Rec Total	3	3	3.5	3.3

Water Utility	2021	2022	2023	2024 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	0.45	0.45	0.45	0.45
Water Serviceman II	0	0	0	0
Water Serviceman I	2	2	3	3
Water Utility Total	6.53	6.53	7.53	7.53

Wastewater Utility	2021	2022	2023	2024 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	0.45	0.45	0.45	0.45
Street Superintendent	1	1	1	1
Wastewater Utility Total	4.54	4.54	4.54	4.54

Recycling Utility	2021	2022	2023	2024 PROPOSED
Recycling Lead Operator	0.5	0.5	0.5	0.5
Recycling Part-time	1	1	1	1
Recycling Utility Total	1.50	1.50	1.50	1.50

Storm Water Utility	2021	2022	2023	2024 PROPOSED
Storm Water Maintenance II	1	1	1	1
Environmental Tech	0	0	0	0.5
Storm Water Utility Total	1.00	1.00	1.00	1.50

Solid Waste Utility	2021	2022	2023	2024 PROPOSED
Account Clerk	1	1	1	1
Solid Waste Utility Total	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	63.05	63.05	66.75	69.75



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.



\$8,752,092

Tax Levy

The total tax levy for the City for the 2024 Budget is \$8,752,092, a 12.93% increase from 2023. This is a \$1,002,412 increase from 2023 with \$60,349 less going to the General Fund, \$180,261 more to the Debt Service Fund, and creating a Capital Levy of \$882,500. The operating levy is proposed to support General Fund operations, 3 new positions, and increases for ASA and Transit. The debt service levy increase is to cover current and future debt service payments while meeting debt reserve policies. The new Capital Levy will support the capital facilities and replacement fund. Many items were moved from the General Fund to the Capital Fund.

\$10,467,368

General Fund Revenues

The City's General Fund Revenue Budget for 2024 is proposed at \$10,467,368 which is an increase of \$234,653. The increase is a result of increased contributions, permits, local government aid, and interest earnings.

\$90,521

Port Authority General Fund Revenues

The Port Authority General Fund received \$75,000 in property tax support. The total revenue budget for 2024 is proposed at \$90,521, a decrease of \$455. The remaining revenue relates to TIF administrative fees and loan repayments. The Port Authority levy has been flat for ten years. The fund is used to implement the economic development programs of the City.

\$3,390,148

Debt Service Fund Revenues

The City's Debt Service Revenue for 2024 is proposed at \$3,390,148 of which the total Tax Levy of the debt service fund is proposed at \$1,527,666. The balance is comprised of sales tax, special assessments, state aid, and TIF payments. Total debt payments in 2024 are \$3,156,668, a decrease of \$2,689. The 2024 budget includes a proposed debt issuance of \$5.2 million for street reconstruction, lift station rehab, ravine maintenance, and a safe routes to school improvement.

**CITY OF NORTH MANKATO, MINNESOTA
GENERAL FUND
2024 PROPOSED BUDGET**

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	2029 FORECAST	COMMENTS
REVENUES											
PROPERTY TAX	5,201,575	5,308,657	5,854,941	5,794,592	(60,349)	5,968,430	6,147,483	6,331,907	6,521,864	6,717,520	12.93% Levy Increase
SALES TAX	225	185	166	216	50	216	216	216	216	216	
FRANCHISE TAX	540,223	527,112	516,000	534,619	18,619	539,965	545,365	550,819	556,328	561,891	Increased franchise tax collections
OTHER TAX	178,995	107,689	104,000	124,000	20,000	124,040	124,080	124,121	124,162	124,204	Gambling tax increase collections
LICENSE AND PERMITS - BUSINESS	131,923	118,414	130,150	136,150	6,000	135,550	135,550	135,550	135,550	135,550	New cannabinoids and golf cart licenses
LICENSE AND PERMITS - NON BUSINESS	497,382	536,344	503,450	517,550	14,100	522,700	527,903	533,156	538,463	543,822	Building permits to reflect actual
INTERGOVERNMENTAL	2,241,056	2,337,095	2,470,000	2,666,070	196,070	2,627,485	2,638,957	2,650,487	2,662,074	2,673,719	Additional State-Aid in 2024
CHARGES FOR SERVICES	100,080	52,917	53,150	56,400	3,250	56,400	56,400	56,400	56,400	56,400	
FINES AND FORFEITURES	30,312	21,960	19,200	25,500	6,300	25,500	25,500	25,500	25,500	25,500	
SPECIAL ASSESSMENTS	7,769	3,027	5,150	3,550	(1,600)	3,550	3,550	3,550	3,550	3,550	
MISCELLANEOUS	450,153	340,035	242,758	274,971	32,213	273,295	276,386	279,605	282,959	286,455	Interest rates and insurance dividends
TRANSFERS IN	444,211	589,157	333,750	333,750	-	333,750	333,750	333,750	333,750	333,750	
TOTAL REVENUES	9,823,904	9,942,592	10,232,715	10,467,368	234,653	10,610,881	10,815,140	11,025,061	11,240,816	11,462,577	
EXPENDITURES											
PERSONNEL SERVICES	4,990,609	5,209,587	5,517,051	6,534,316	1,017,265	6,705,164	6,881,202	7,062,591	7,249,513	7,442,132	3 new positions, temp labor, wage
SUPPLIES	1,079,141	1,098,418	1,256,410	1,382,975	126,565	1,371,042	1,409,240	1,397,565	1,436,026	1,424,616	Elections, Police uniforms for new officers, Street maintenance
SERVICES AND CHARGES	1,667,749	1,810,716	1,656,254	1,836,185	179,931	1,857,118	1,873,720	1,865,457	1,877,349	1,889,387	Increased utilities
CAPITAL OUTLAY	746,306	1,294,346	941,500	-	(941,500)	-	-	-	-	-	Moved to Capital Facilities Fund
AREA AGENCY DISBURSEMENTS	230,640	248,474	382,452	456,001	73,549	467,680	467,680	467,680	467,680	467,680	ASA Repairs, Transit contract increase
TRANSFERS OUT	438,960	497,391	457,000	153,700	(303,300)	181,700	251,700	255,650	283,550	353,450	Moved to Capital Facilities Fund
TOTAL EXPENDITURES	9,153,405	10,158,933	10,210,667	10,363,177	152,510	10,582,704	10,883,542	11,048,943	11,314,118	11,577,265	
REVENUES OVER (UNDER)	670,499	(216,340)	22,048	104,191	82,143	28,177	(68,402)	(23,882)	(73,302)	(114,688)	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	-	-	31,500	131,000	131,000	131,000	131,500	132,000	43,138	-	Repayment from debt service
CASH, BEGINNING	3,792,341	5,099,187	4,780,145	4,833,693		4,833,693	4,833,693	4,896,791	5,004,909	4,974,745	
CASH, ENDING	5,099,187	4,882,847	4,833,693	5,068,884		4,992,870	4,896,791	5,004,909	4,974,745	4,860,057	
CASH AS % OF EXPENDITURES	56%	48%	47%	49%		47%	45%	45%	44%	42%	Meets fund balance policy

2023 & 2024 REVENUES AND EXPENDITURES

GENERAL FUND REVENUES	2023 ADOPTED	2024 PROPOSED	+/-	%+/-	NOTES
Property Tax	\$5,854,941	\$5,794,592	\$(60,349)	-1%	12.93% Total Levy increase (1.04%) General Fund Levy decrease
Sales Tax	166	216	50	30%	
Franchise Tax	516,000	534,619	18,619	4%	Increased franchise tax collections
Other Tax	104,000	124,000	20,000	19%	Gambling tax increase collections
License and Permit - Business	130,150	136,150	6,000	5%	New cannabinoids and golf cart licenses
License and Permit - Non-Business	503,450	517,550	14,100	3%	Building permits to reflect actual
Intergovernmental	2,470,000	2,666,070	196,070	8%	Additional State-Aid in 2024
Charges for Service	53,150	56,400	3,250	6%	
Fines and Forfeitures	19,200	25,500	6,300	33%	
Special Assessments	5,150	3,550	(1,600)	-31%	
Miscellaneous	242,758	274,971	32,213	13%	Interest rates and insurance dividends
Transfers In	333,750	333,750	0	0%	
REVENUES (Total)	\$10,232,715	\$10,467,368	\$234,653	2%	

GENERAL FUND EXPENDITURES	2023 ADOPTED	2024 PROPOSED	+/-	%+/-	NOTES
Legislative	\$62,003	\$62,977	\$974	2%	
General Government	739,780	975,068	235,288	32%	New position, Elections
Attorney	135,000	130,200	(4,800)	-4%	
Police	2,619,877	3,313,133	693,256	26%	New positions, Wages, Uniforms
Fire	382,030	428,960	46,930	12%	Wages for Fire Calls
Streets	2,136,231	1,657,728	(478,503)	-22%	Moved mill and overlay to 230 Fund
Maintenance & Equipment	314,465	342,838	28,373	9%	
Street Lighting	391,050	409,630	18,580	5%	
Parks	1,127,644	839,203	(288,441)	-26%	Moved park improvements to 230 Fund
Library	650,085	703,561	53,476	8%	Wages, Electronics
Bookmobile	105,430	110,868	5,438	5%	
Community Development	648,960	672,200	23,240	4%	
Miscellaneous	58,660	64,110	5,450	9%	City insurance increase
Area Agency Disbursements	382,452	456,001	73,549	19%	ASA capital spending, Mankato transit contract
Events		43,000	43,000	100%	New Department
Transfers	457,000	153,700	(303,300)	-66%	Moved to 230 Fund
EXPENDITURES (Total)	\$10,210,667	\$10,363,177	\$152,510	1%	

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:

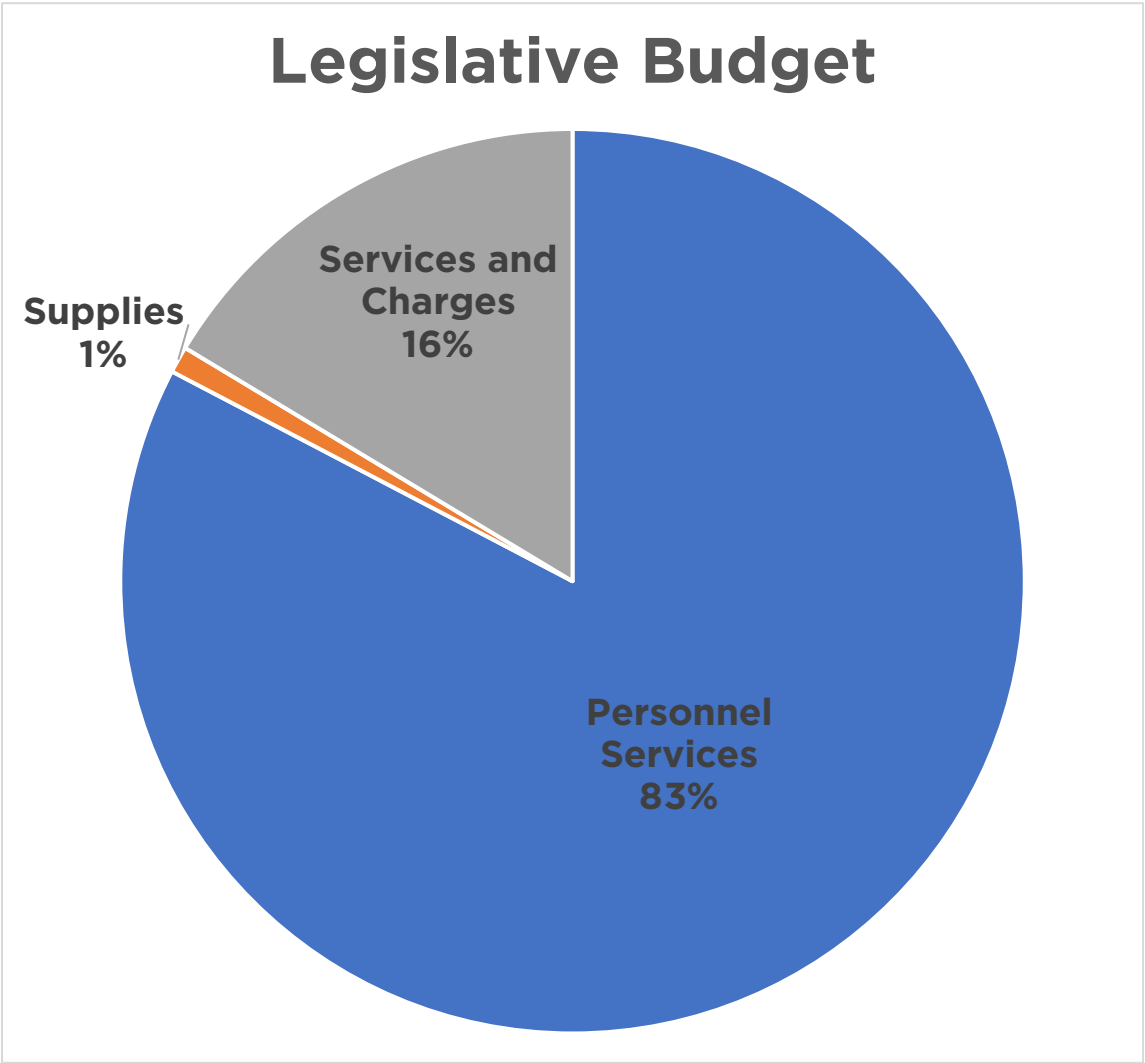
- Adaptability
 - The ability to adjust and methods to resolve changing situations
- Excellence
 - Going above and beyond expectations
- Responsibility
 - Taking ownership and being accountable for performance
- Integrity
 - Being honest, impartial, and aligning actions with principles
- Leadership
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

Members:

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



Legislative	2022 Actual	2023 Adopted	2024 Proposed	+/- 2023/2024	Comments
Personnel	44,520	52,333	52,067	(266)	
Supplies	0	600	600	0	
Services & Charges	12,115	9,070	10,310	1,240	
Capital Outlay	-	-	-	-	
TOTAL	\$56,636	\$62,003	\$62,977	\$974	



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:

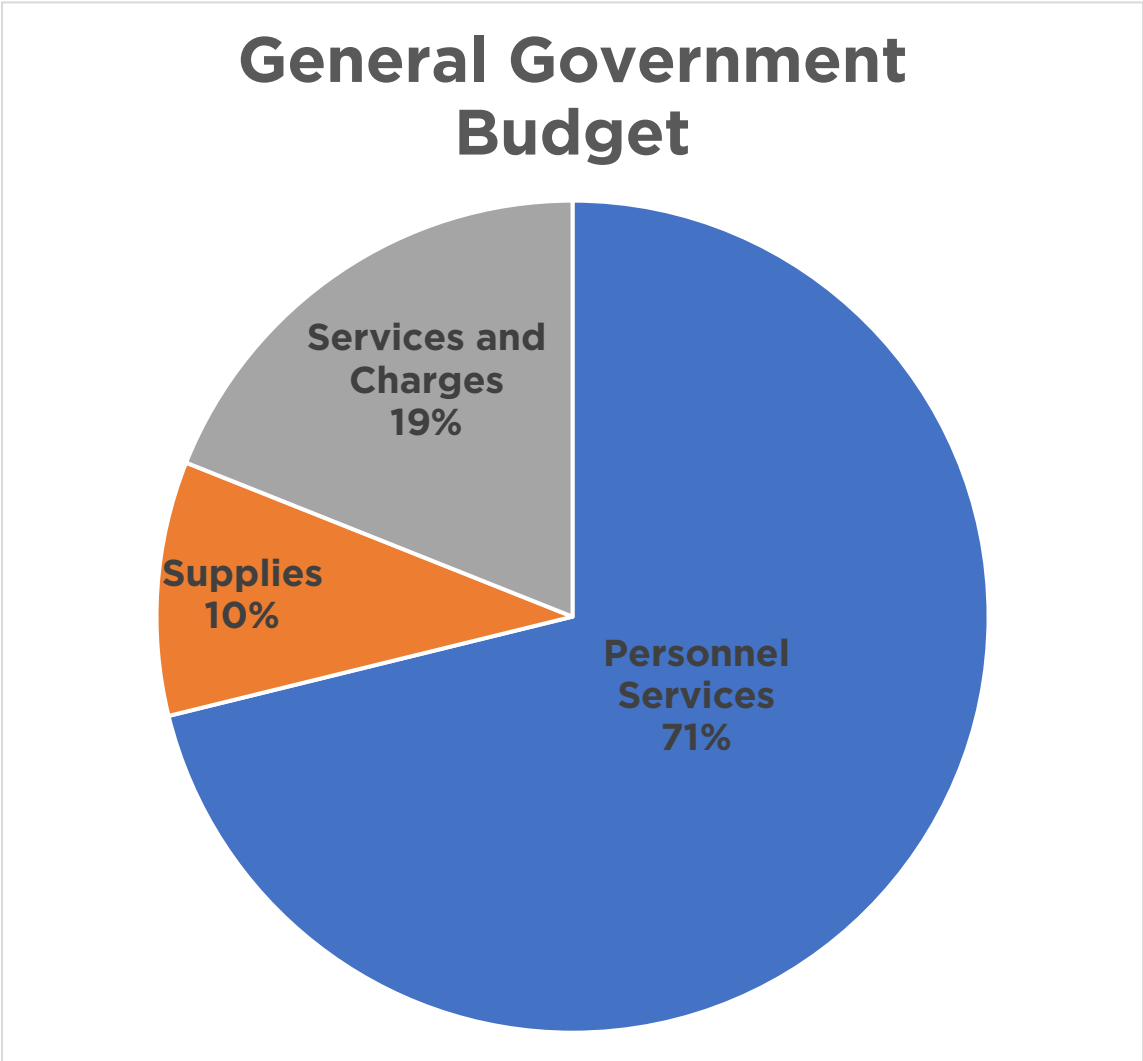
- Administration
- City Clerk
- Building Services
- Finance
- Customer Services
- Finance/Utilities
- Payroll/Benefits

PERSONNEL BREAK DOWN:

Department	Job Classification	2022	2023	2024
GENERAL GOVERNMENT	City Administrator	0.5	0.5	0.5
	City Clerk	1	1	1
	Finance Director	0.5	0.5	0.5
	Senior Account Clerk	0.5	0	0
	IT Coordinator	0	0	1
	Permit Clerk	0.25	0.25	0.25
	Public Information Officer	1	1	1
	Custodian	1	1	1
	Department Total	4.75	4.25	5.25



General Government	2022 Actual	2023 Adopted	2024 Proposed	+/- 2023/2024	Comments
Personnel	485,731	500,220	693,898	193,678	New Position, Wages
Supplies	66,590	59,100	96,250	37,150	Election Year
Services & Charges	200,657	179,460	184,920	5,460	Professional services
Capital Outlay	850	1,000	0	(1,000)	Move to 230 Fund
TOTAL	\$753,829	\$739,780	\$975,068	\$235,288	



ATTORNEY

Reports to – City Council and City Administrator



Description:

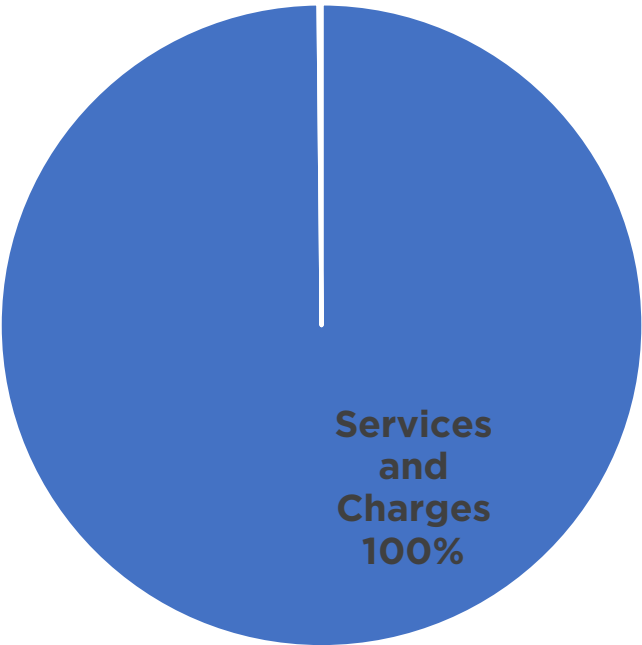
The City of North Mankato has contracted with Kennedy & Kennedy law firm for 20 years to perform legal services for both civil and criminal prosecution.

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	2022 Actual	2023 Adopted	2024 Proposed	+/- 2023/2024	Comments
Personnel					
Supplies	204	-	200	200	
Services & Charges	10 6,257	135,000	130,000	(5,000)	
Capital Outlay	-	-	-	-	
TOTAL	\$ 10 6,257	\$ 135,000	\$ 130,200	\$(4,800)	

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 14,800 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 17 sworn officers, 2 administrative staff, and approximately 20 reserve officers with an operating budget of approximately 3.3 million dollars.

Services:

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

Highlights (2022):

- Responded to over 9,000 calls for service.
- 1,000 more traffic stops conducted throughout the city.
- 3% reduction in Part A offenses.
- 24% increase in Part B offenses.
- 3.5% crime overall crime rate.
- Attended/staffed 51 community public education or community events.
- Provided 300+ visits/walk throughs/extra patrols of local schools.
- Senior Police Secretary awarded Excellence in Support Award from the MN Women of Police Association.
- 1,100 hours of time volunteered by Reserve Unit.

Opportunities/Goals:

- Body cameras.
- One-time public safety funding from the state.
- Grant dollars.
- Officer wellness program.
- CSO (Community Service Officer) program.

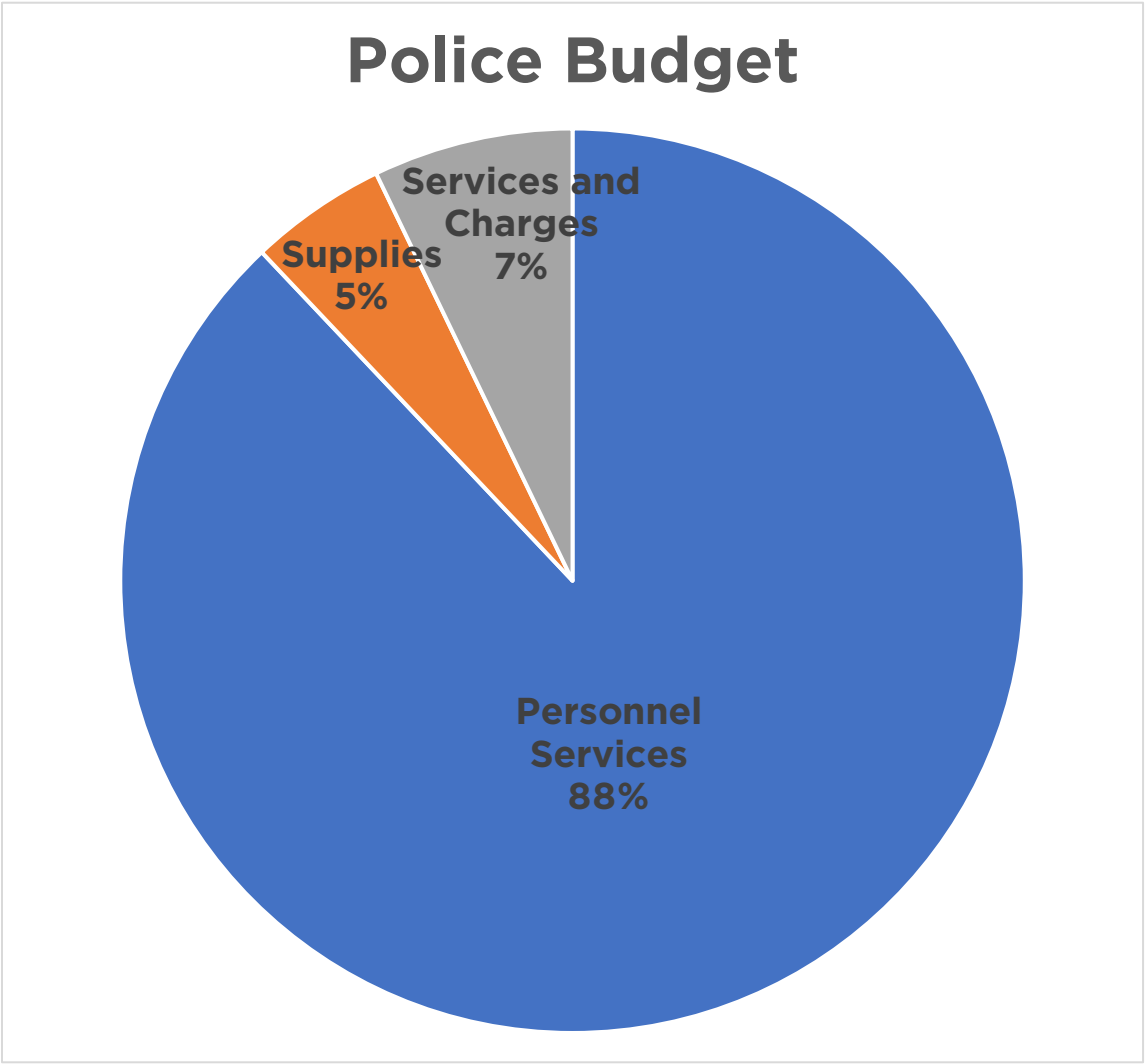
STRENGTHS	FUTURE CHALLENGES & CONSIDERATIONS
A staff of well trained, dedicated, and professional employees.	Turnover/retirements - Lack of new officers' profession-wide.
Committed to service and community involvement.	Pay scale and competitiveness.
Strong community support and trust in its police force.	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.
Added two additional police officers.	Safely and effectively responding to mental health related calls for service.
Dedicated and professional reserve program.	Recreational marijuana and drug paraphernalia legalization impacts (locally and regionally).

PERSONNEL BREAK DOWN:

Department	Job Classification	2022	2023	2024
POLICE	Police Chief	1	1	1
	Police Lieutenant	3	3	3
	Police Officer	10	12	12
	Detective	1	1	1
	Drug Task Force Agent	0	0	1
	Part-time Police Secretary	0.5	0.5	0
	Police Secretary	1	1	2
Department Total		16.50	18.50	20.00



Police	2022 Actual	2023 Adopted	2024 Proposed	+/- 2023/2024	Comments
Personnel	2,298,957	2,292,817	2,913,656	620,839	New officer, Fill vacancies
Supplies	127,192	130,500	162,550	32,050	Uniform allowance
Services & Charges	199,371	195,560	236,927	41,367	Professional services, Training, Utilities
Capital Outlay	14,545	1,000	0	(1,000)	
TOTAL	\$2,640,065	\$2,619,877	\$3,313,133	\$693,256	



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 14,800 people. These services are provided by 35 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.
- Provide ladder truck for elevated master stream for surrounding departments large incidents.
- Addition of expanded auto extrication capabilities fall 2023 to include hydraulic extrication tools.
- 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 that covers multiple surrounding counties.

Highlights:

- Average dispatch to fires officer arrival on scene time 6.27 minutes
- Turn out per incident firefighters 17.44
- Rise in call volume for same June to June timeline up 14%
- Five new firefighters started June 1st also first class trained jointly with Mankato Fire
- Applied for FEMA firefighter assistance grant for \$168,000 to replace 2009 radios
- Application for Reginal Grant for \$24,810.00 for 6 thermal imagers
- Purchase of Hurst E-Draulic Jaws of Life and support equipment using \$50,000 relief association funds
- Addition of iPads for first-out engines used for mapping, monthly vehicle checks, on-scene photos for reports, and pre-plan information.
- Upcoming arrival of replacement support vehicle
- Opportunities from last year's report that have been initiated
 - Add technology to equipment and stations
 - Add vehicle extrication equipment and training
 - Get closer to 35+ member to lighten load on group
 - Increase firefighter hourly wage to match area
 - Utilize grant dollars, Applied for department and reginal FEMA
 - Replacement of support vehicle from 1991



Opportunities:

- Develop joint fire explorers in the local area
- One time state dollars slated for December
- Develop stronger incremental replacement plans for day-to-day use equipment and facilities
- Assign department duties across more of department keeping people engaged
- AFG Grants to cover large sized purchases
- Donations from industry
- Leased Equipment
- Community Risk Reduction in Rental Housing
- Training future department leadership for incident management

Future Challenges:

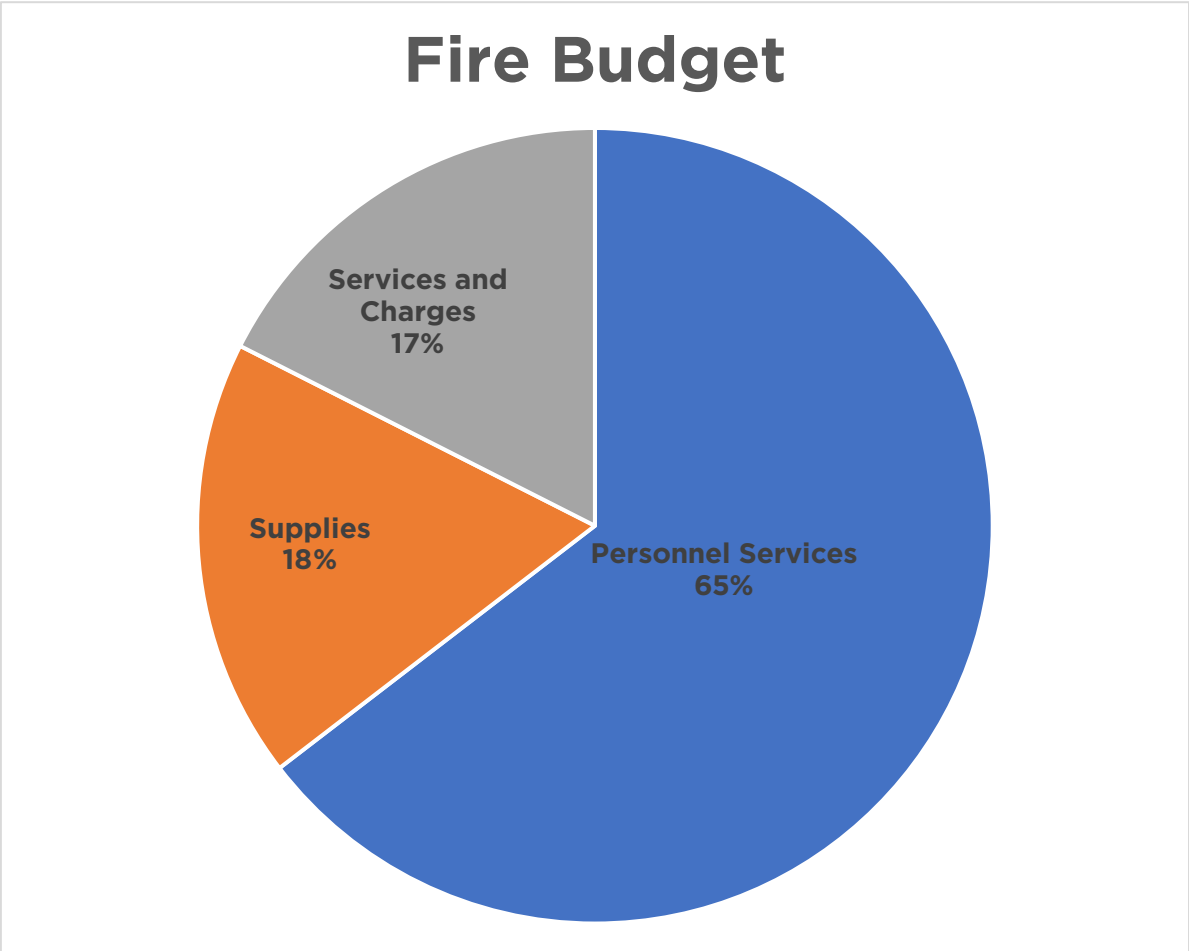
- Turnover / retirements. Lack of applications for paid on call services
- Increased level of training requirements
- New and changing environments changing nature of calls
- Health situations created by the dangers of firefighting
- Understanding the diversity and cultural changes in our community
- Time is the new money and requesting time on demand of firefighters, families, and employers
- Supporting members with life challenges and requests for service
- Availability of parts for older front-line engines
- Next Apparatus to be replaced will be at a cost of \$800,000

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)
Good relationship with surrounding departments for assistance, comparison, and training opportunities.	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	2022	2023	2024
FIRE	Fire Chief	1	1	1
	Assistant Fire Chief	1	1	1
	Station Captains	2	2	2
	Training Officer (Capt.)	1	1	1
	Assistant Training Officer (Lt.)	1	1	1
	Safety Officer (Lt.)	1	1	1
	Fire Lieutenants	3	3	3
	Public Education Officer	1	1	1
	Fire Fighters	23	24	24
Department Total (All Volunteer)		34	35	35

Fire	2022 Actual	2023 Adopted	2024 Proposed	+/- 2023/2024	Comments
Personnel	239,193	236,689	277,000	40,311	Increased number of calls
Supplies	43,891	74,700	76,750	2,050	Overhead door repairs
Services & Charges	71,377	70,641	75,210	4,569	
Capital Outlay	-	-	-	-	
TOTAL	\$354,462	\$382,030	\$428,960	\$46,930	



STREET DEPARTMENT

Reports to – Luke Arnold – 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 102 lane miles and 97 cul-de-sacs.

Services:

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

Opportunities:

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

Immediate Challenges:

- Parts availability for aging fleet is making it difficult to repair some equipment. One unit has been retired due to a lack of available parts with no replacement available and another unit is being considered for retirement due to safety concerns.
- Damage to roadways from severe winter weather in 2022/2023 has dramatically increased the need for pavement repairs.

Planning Challenges:

- Poor material condition of the existing public works facility will require extensive repairs and rehabilitation in 2023 or complete replacement within the next three years.
- Plan for replacement staff being hired before the institutional knowledge of veteran staff is lost due to retirement.
- Continued expansion of City requires more maintenance which requires more manpower, materials, equipment, etc.

STRENGTHS

Experienced staff who know the system and maintenance required and can utilize existing equipment efficiently.

Responsive, skilled, and dedicated employees.

Strong department leadership with the addition of Bryan Bode as Street Superintendent in 2019

FUTURE CONSIDERATIONS

Aging equipment that cannot always be repaired due to age and lack of parts availability.

Funding levels will not be able to keep up with the short-term roadway repair and replacement surge from severe winter damage.

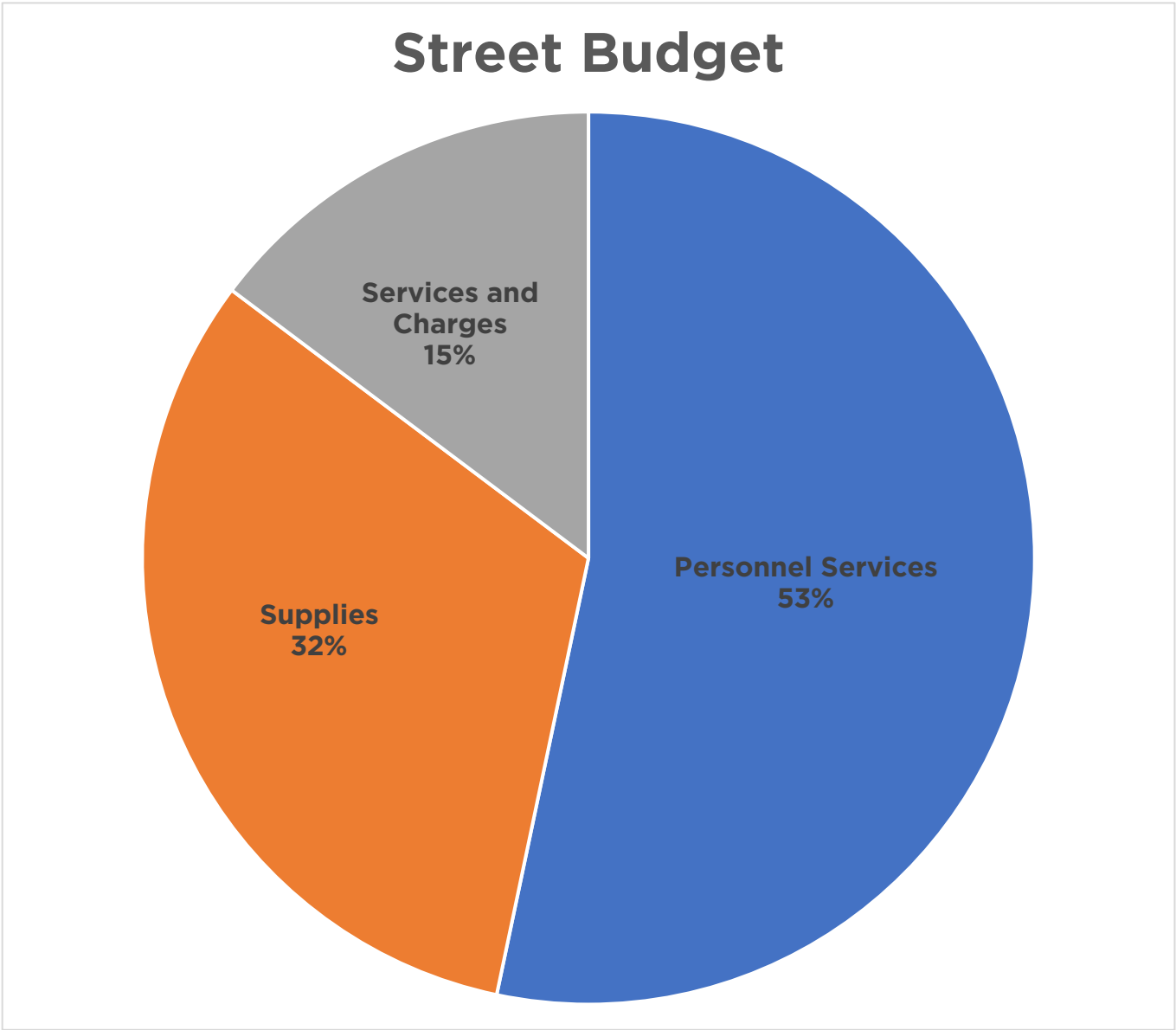
No formal work tracking or assignment system in place to facilitate timely and efficient responses to maintenance needs reported by residents or identified by staff.

PERSONNEL BREAK DOWN:

Department	Job Classification	2022	2023	2024
STREET	Public Works Director	0.33	0.33	0.33
	Street Foreman	1	1	1
	Environmental Tech	0	0	0.5
	Street Maintenance III	4	5	5
	Street Maintenance II	2	1	1
	Street Maintenance I	0.5	0.5	0.5
Department Total		7.83	7.83	8.33



Street	2022 Actual	2023 Adopted	2024 Proposed	+/- 2023/2024	Comments
Personnel	709,599	807,921	883,578	75,657	New position, Wages
Supplies	393,307	496,610	529,650	33,040	Street maintenance materials/rock/oil/patch
Services & Charges	312,074	252,200	244,500	(7,700)	Increased utilities
Capital Outlay	510,772	579,500	0	(579,500)	Moved to 230 Fund
TOTAL	\$1,925,751	\$2,136,231	\$1,657,728	\$(478,503)	



MAINTENANCE & EQUIPMENT

Reports to – Luke Arnold – Public Works Director



Description:

North Mankato employs qualified mechanics to service the city’s fleet of over 290 inventoried equipment including police cruisers, dump trucks, skid loaders, mowers, trailers, and small engine tools. 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
- Support for other departments within public works

Opportunities:

- Re-evaluate the fleet needs and utility to reduce the number of units and increase the utility and efficiency of the fleet overall.
- Explore electric vehicles for some uses.
- Leverage the need for new equipment to achieve higher efficiency, significantly reduce repair expenses and lower manpower needs.

Future Challenges:

- Repair expenses for the aging fleet are making it difficult to repair some equipment and are causing significant budget overruns.
- City special events require shop personnel to support the events which removes them from their primary role to repair and maintain the fleet and increases costs due to unbudgeted overtime expense.

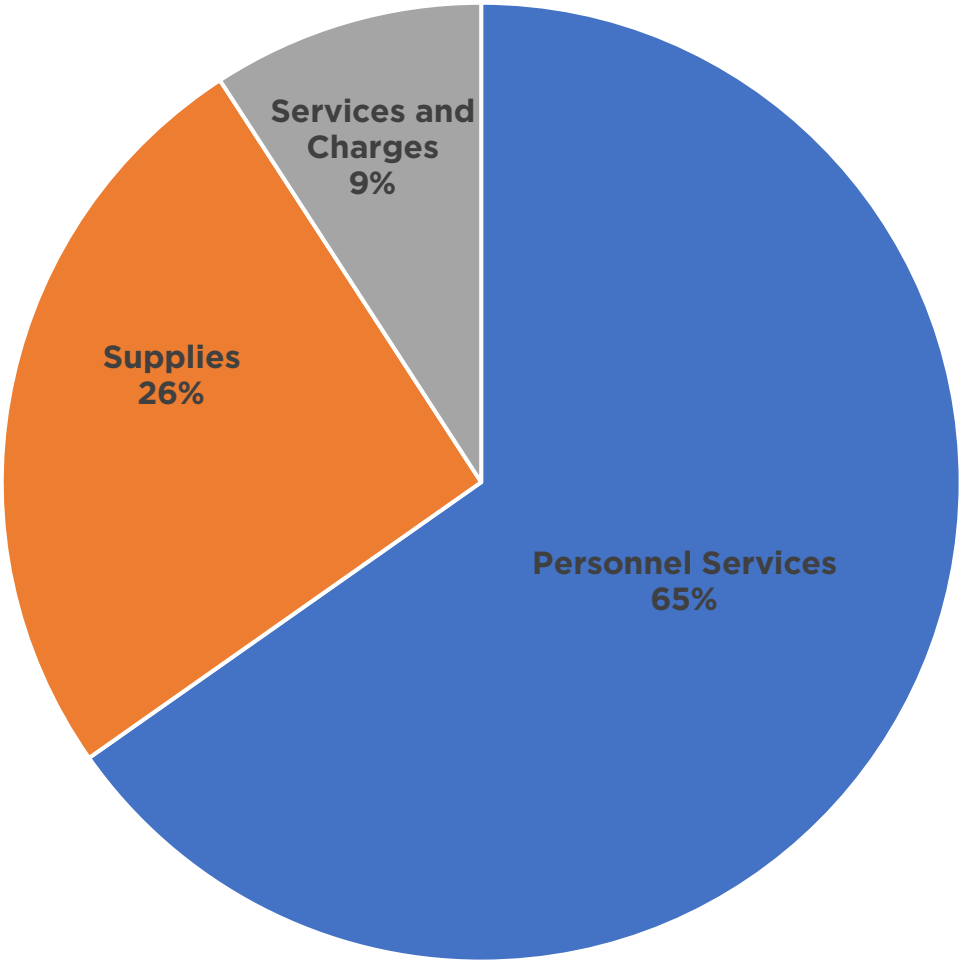
STRENGTHS	FUTURE CONSIDERATIONS
Experienced staff who can quickly execute repairs to existing equipment efficiently.	Aging equipment that cannot always be repaired due to age and lack of parts availability.
Consistently high quality of work.	Repair volumes occasionally tax the existing staff’s ability to keep up with urgent needs.

PERSONNEL BREAK DOWN:

DEPARTMENT	JOB CLASSIFICATION	2022	2023	2024
MAINT. & EQUIP.	Mechanic II	2	2	2
	Department Total	2	2	2

	2022 Actual	2023 Adopted	2024 Proposed	+/- 2023/2024	Comments
Personnel	187,452	207,665	223,688	16,023	Wages
Supplies	87,240	80,100	87,700	7,600	Tires
Services & Charges	30,537	26,700	31,450	4,750	Increased utilities
Capital Outlay	-	-	-	-	
TOTAL	\$305,229	\$314,465	\$342,838	\$28,373	

Maintenance & Equipment Budget



STREET LIGHTING

Reports to – Luke Arnold – Public Works Director



Description:

The street lighting dept is responsible for maintenance of all streetlights owned by the City and coordination of maintenance for streetlights leased by the City from BENCO and EXCEL as well as traffic signals and lights operated by the City through other agreements. The lighting system includes 550 streetlights that provide safe lighting for traffic, pedestrians, and residents. A major effort has been undertaken to replace the current bulbs with energy-efficient LED bulbs. Operations are largely under the direction of the City Electrician. This position is funded mostly by the water and sewer utility funds.

Services:

- Pay for electricity used by streetlights and traffic signals.
- Install and maintain City electric infrastructure including streetlights, traffic signals, lift station electric motors and controls, and other electric systems in City facilities.
- Support for other departments within public works.

Opportunities:

- Establish city standards for design and replacement of lighting and signals including choices such as color temperature and allowed manufacturers.

Future Challenges:

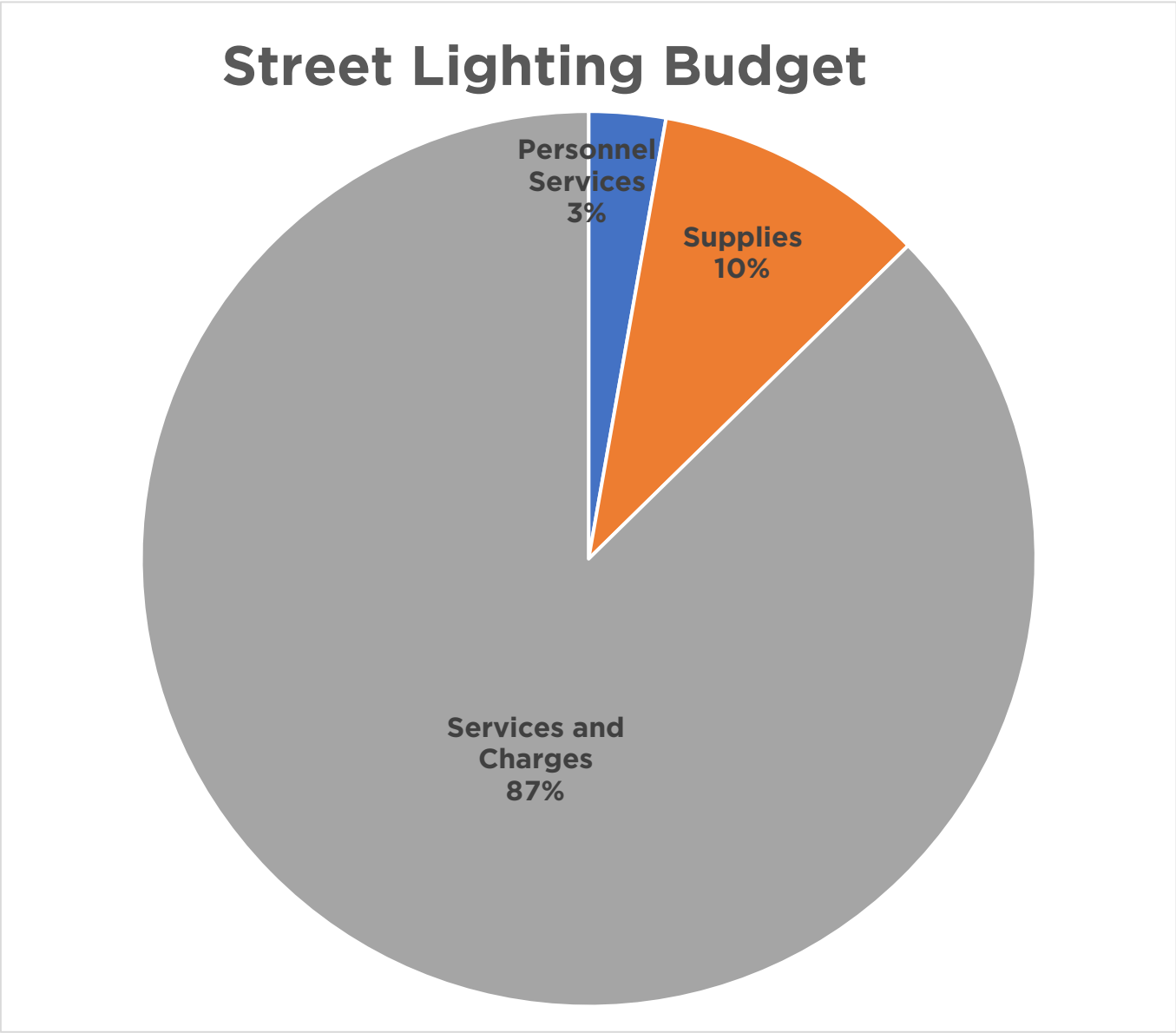
- Streetlight pole material condition for some locations is deteriorating or needs repairs due to incorrect installation.
- New Construction requires timely installation of new poles.

PERSONNEL BREAK DOWN:

DEPARTMENT	JOB CLASSIFICATION	2022	2023	2024
STREET LIGHTING	City Electrician	0.1	0.1	0.1
	Department Total	0.1	0.1	0.1

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 and excellent quality of work.	One employee frequently results in short term delays in repairs and new installations.

Street Lighting	2022 Actual	2023 Adopted	2024 Proposed	+/- 2023/2024	Comments
Personnel	10,208	10,445	11,355	910	
Supplies	21,335	55,500	40,500	(15,000)	
Services & Charges	337,893	325,105	357,775	32,670	Increased utilities
Capital Outlay	0	0	0	-	
TOTAL	\$369,436	\$391,050	\$409,630	\$18,580	



PARKS DEPARTMENT

Reports to – Luke Arnold – 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. 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 high standards.

Opportunities:

- Continue to link greenways and parks with accessible trails
- Utilize needed ravine repairs to provide accessible trails and access to natural environments and features.

Future Challenges:

- Emerald Ash Borer active infestations were discovered this spring and are already impacting tree management efforts.
- Updating the 10 year Parks comprehensive plan.
- Replacement of retiring Parks Superintendent.

Services:

- Turf, tree, and weed management
- Function as a liaison between City and recreation groups
- Maintain and plow trails, boulevards, and sidewalks
- Plant and preserve flowers and prairies
- Support for other departments within public works



STRENGTHS	FUTURE CONSIDERATIONS
Strong technical knowledge in the department, especially regarding green space and forestry	Operational procedures are well established but relatively inflexible, so are poorly suited to operational flexibility and adaptability to changing conditions.
Flexibility within the department to maneuver between different tasks	Aging equipment
Continuity with summer seasonal hires	

PERSONNEL BREAKDOWN:

Department	Job Classification	2022	2023	2024
	Park Foreman	1	1	1
	Park Maintenance II	0.5	1	1
	Park Maintenance I	1.8	2	2
	Department Total	3.3	4	4

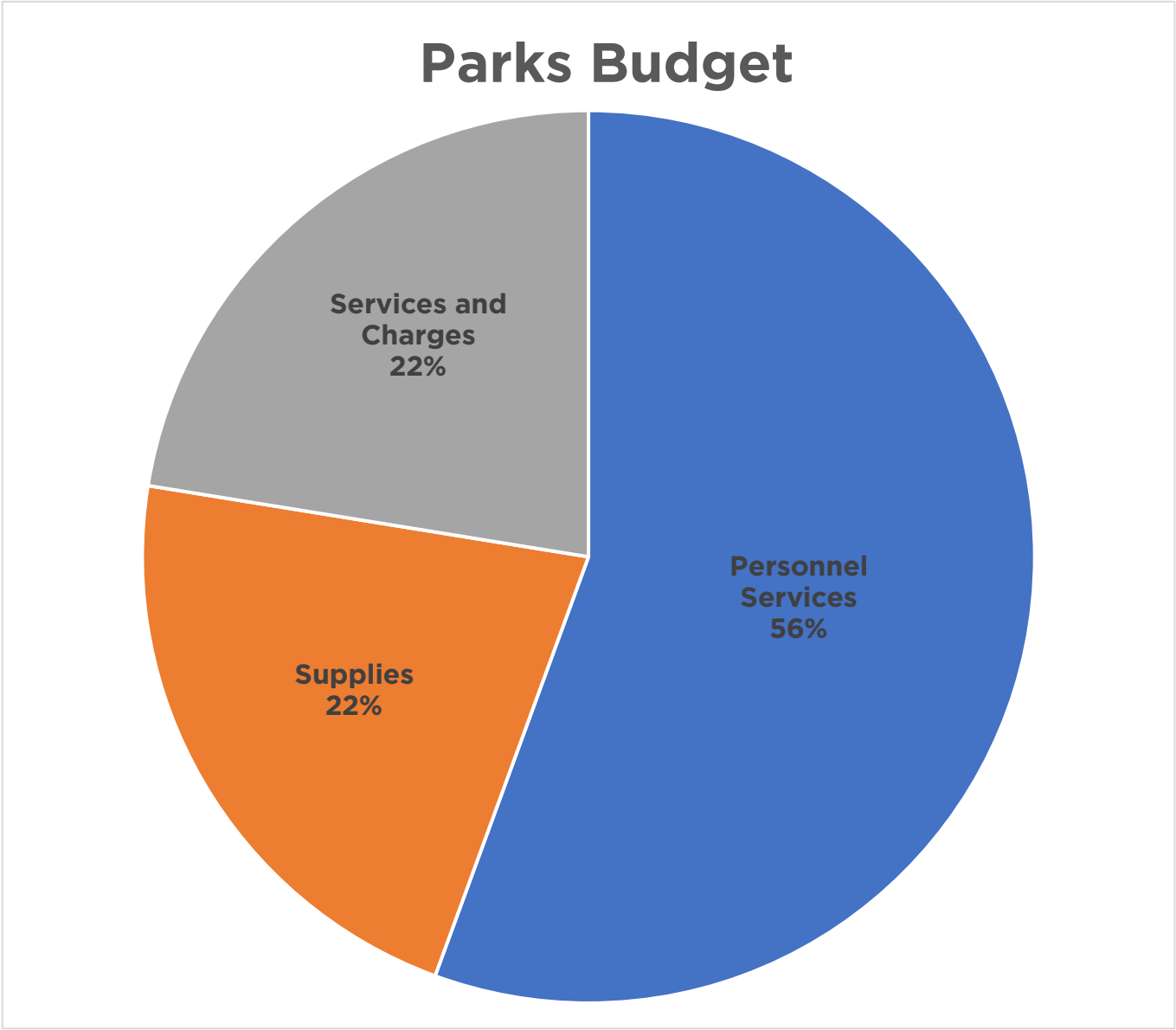
NORTH MANKATO PARKS:

- 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	2022 Actual	2023 Adopted	2024 Proposed	+/- 2023/2024	Comments
Personnel	402,038	450,567	466,478	15,911	Wages
Supplies	199,592	175,100	184,325	9,225	Emerald Ash Borer
Services & Charges	157,876	141,977	188,400	46,423	Utilities, Court resurfacing
Capital Outlay	766,478	360,000	0	(360,000)	Moved to 230 Fund
TOTAL	\$1,525,984	\$1,127,644	\$839,203	\$(288,441)	



LIBRARY

Reports to - Katie Heintz – Culture, Recreation, & Quality of Life Director



Description:

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

Services:

- Adult and children programming
- Circulation of paper and electronic materials
- Community events throughout the City
- Providing access to public computers
- Proctoring
- Summer reading program
- Assisting patrons with research needs
- Collaboration with other libraries, area nonprofits, and business associations

Opportunities:

- Grants continue to become available to create new programs

- Locating existing and/or new programming
- Complete strategic plan that identifies space and programming needs
- Continue to increase the number of collaborative relationships for maximum regional impacts

Highlights:

- Continue to host Adult Spelling Nights
- 2023's Edible Book Festival had 20 entries and 85 participants
- Host a variety of book clubs for both adults and children
- Held Pet Photography in the Library with 31 animals getting their photo taken
- Easter Egg hunt had about 170 kids
- Bookin' on Belgrade had 165 in the event
- Started a Picnic in the Park Program
- Art Splash continues to be a huge success
- Coordinated Music in the Park in both July and September
- Will host another Pumpkin Walk

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



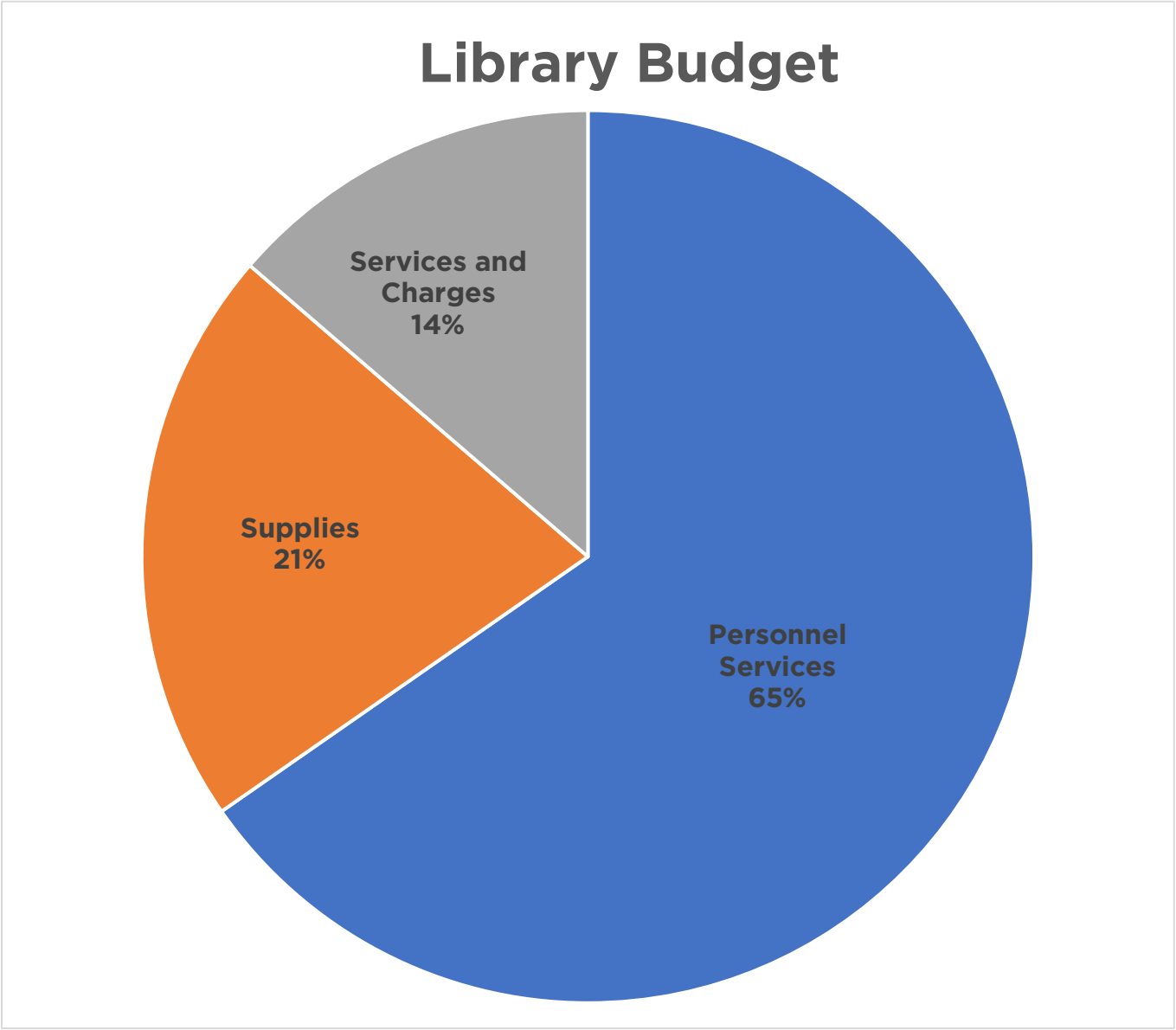
STRENGTHS	FUTURE CONSIDERATIONS
Hosted 680 programs with an attendance of 22,866 people in 2022.	Public libraries have seen a downward trend in circulation for the past decade.
The children's area continues to attract visitors with various interactive and learning toys.	Increasingly harder to retain program numbers from year to year. Need to continue to find new and interesting programs.
The online book collection continues to grow with OverDrive expanding by 666 new items in 2022.	Lack of space and strategic plan needed to grow programs and keep up with public interests

PERSONNEL BREAKDOWN:

Department	Job Classification	2022	2023	2024
LIBRARY	Library Director	1	1	0.7
	Assistant Librarians	3	3	3
	Part-time Assistant Librarian	1	1.5	1.5
	Department Total	5	5.5	5.2



Library	2022 Actual	2023 Adopted	2024 Proposed	+/- 2023/2024	Comments
Personnel	388,293	411,565	447,311	35,746	Part Time and Temporary Employees
Supplies	128,931	142,700	157,500	14,800	Electronics
Services & Charges	102,115	95,820	98,750	2,930	
Capital Outlay	-	-	-	-	
TOTAL	\$620,190	\$650,085	\$703,561	\$53,476	



BOOKMOBILE

Reports to - Katie Heintz – Culture, Recreation, & Quality of Life 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
- More stops at Parks and community events in the surrounding areas

Future Challenges:

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

Highlights:

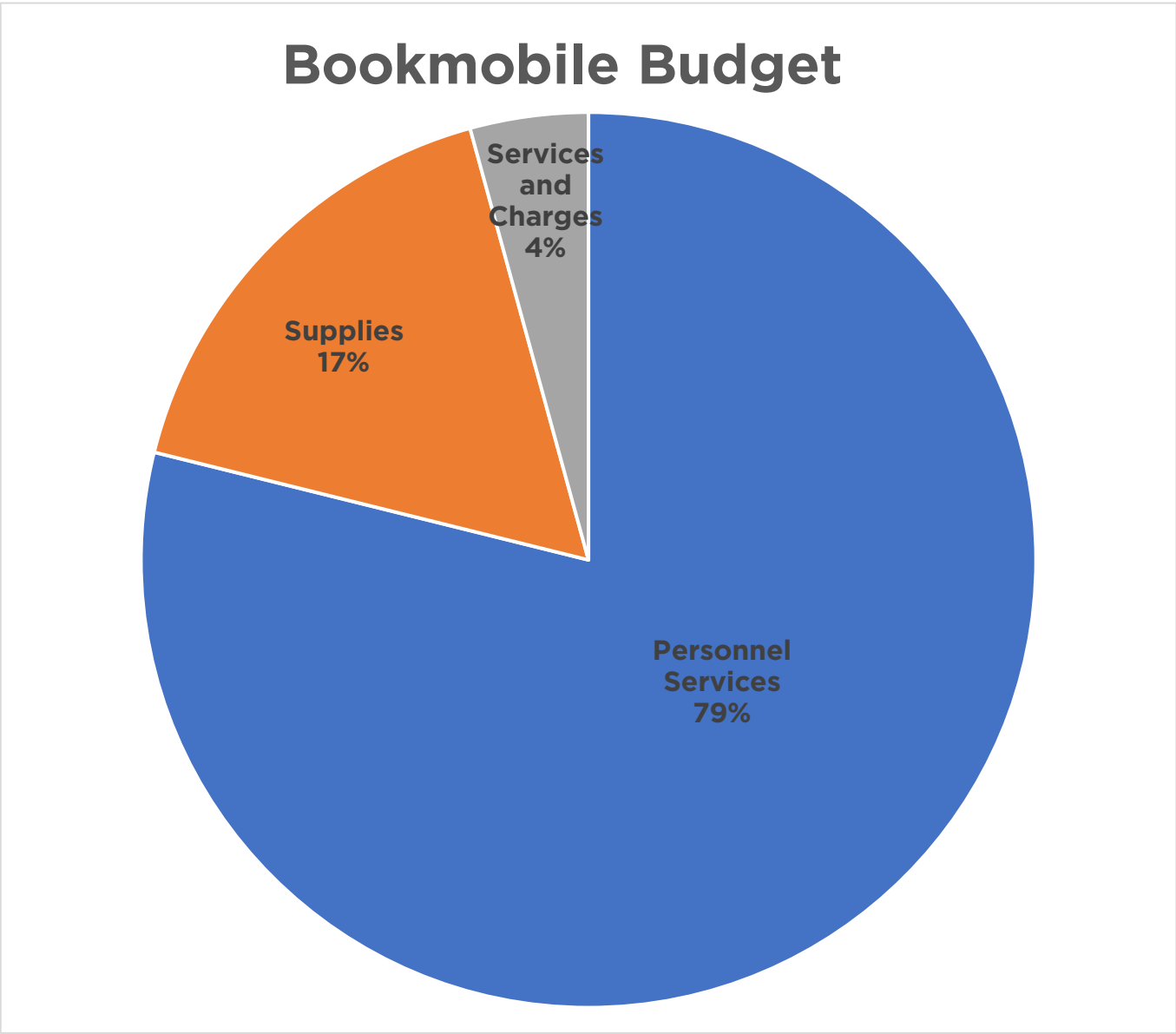
- 781 stops for service in 2022
- 9,934 individuals served in 2022
- Added 760 items to the collection

PERSONNEL BREAK DOWN:

Department	Job Classification	2022	2023	2024
BOOKMOBILE	Bookmobile Librarian	1	1	1
	Department Total	1	1	1



Bookmobile	2022 Actual	2023 Adopted	2024 Proposed	+/- 2023/2024	Comments
Personnel	79,244	83,252	87,440	4,188	
Supplies	12,403	18,000	18,700	700	
Services & Charges	4,537	4,178	4,728	550	
Capital Outlay	-	-	-	-	
TOTAL	\$96,185	\$105,430	\$110,868	\$5,438	



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
- Housing Initiatives
- Transportation Planning
- Economic Development
- Building/Plumbing Inspections
- Issue Building Permits
- Administrator Rental License Program
- City Code enforcement
- Promote economic development
- Assessment Searches
- Prepare planning studies
- Review building construction plans
- Administration of Wetland Conservation Act
- Planning Commission and Traffic & Safety Committees

2023 Highlights:

- Redevelopment of Norwood Inn
- Addition of 9-unit apartment on Nicollet Ave.
- Construction of Gordini building
- Successful DEED funding applications for Gordini
- Opening of Chipotle and Starbucks
- Addition to Volk Building in Northport
- Addition to RDO
- Successful transition to new permitting software
- Adoption of Lookout Drive Area Plan
- Adoption of Comprehensive Plan update
- Progress on Belgrade 3 lane conversion
- Start of Howard/Lor Ray roundabout
- Participation in City strategic planning effort

Future Threats:

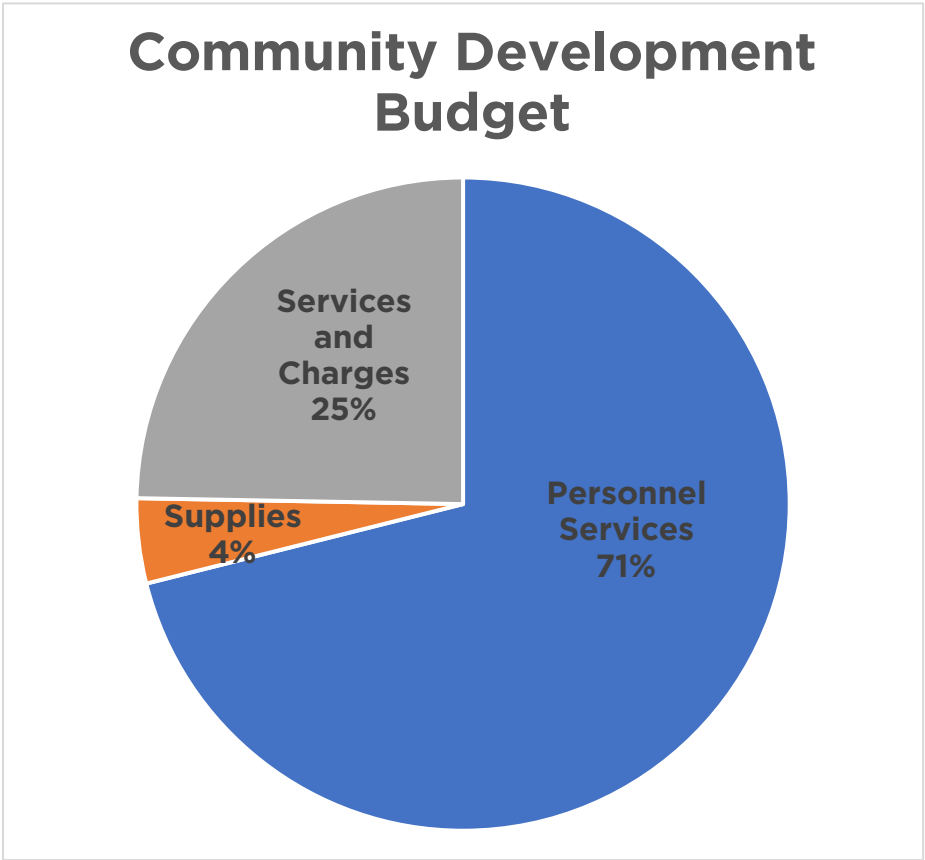
- Ability to attract commercial development
- Supply of newer workforce housing
- Land guided for multi-family development
- Supply of senior patio homes

STRENGTHS	FUTURE CONSIDERATIONS
Growth in the industrial park, annual population, and single-family neighborhoods	Lack of land guided for multifamily development
Strong potential in the downtown area with growing business associations	Housing options for workforce individuals and multi-family options
Timely and efficient inspections and permitting process	The limited land for commercial development
Vibrant community art and deeply loyal residents	Coordination with Mankato and MnDot on 169 Corridor
Planning documents and studies	Develop orderly annexation agreement with Belgrade Township

PERSONNEL BREAK DOWN:

Department	Job Classification	20 22	20 23	20 24
COMMUNITY	Community Development Director	1	1	1
	Planner	1	1	1
	Records Clerk/Permit Clerk	1	0.5	0.5
	Building Official	1	0	0
	Building Inspector	1	2	2
Department Total		5	4.5	4.5

Community Development	2022 Actual	2023 Adopted	2024 Proposed	+/- 20 23/20 24	Comments
Personnel	364,352	463,577	477,845	14,268	
Supplies	17,733	23,500	28,250	4,750	Postage
Services & Charges	200,400	161,883	166,105	4,222	Newsletter costs
Capital Outlay	850	-	-	-	
TOTAL	\$583,335	\$648,960	\$672,200	\$23,240	



MISCELLANEOUS/EVENTS

Reports to – Kevin McCann – City Administrator



Description:

Miscellaneous and Events activities relate to the events the City hosts or helps host, the 235 Wheeler Ave. rental, various banking and credit card fees and various engineering fees released to private developments.

Miscellaneous	2022 Actual	2023 Adopted	2024 Proposed	+/- 2023/2024	Comments
Personnel	-	-	-	-	
Supplies	-	-	-	-	
Services & Charges	75,508	58,660	64,110	5,450	
Capital Outlay	-	-	-	-	
TOTAL	\$75,508	\$58,660	\$64,110	\$5,450	

Events	2022 Actual	2023 Adopted	2024 Proposed	+/- 2023/2024	Comments
Anthony Ford Pond Hockey	-	-	7,000	7,000	
Belgrade Events	-	-	5,000	5,000	
Fun Days	-	-	11,000	11,000	2024: Increase to Insurance
Movies in the Park	-	-	1,500	1,500	
Symphony on the Prairie	-	-	12,000	12,000	
Other Events	-	-	6,500	6,500	2024: \$5k for 125 th Anniversary
TOTAL	-	-	\$43,000	\$43,000	

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	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	+/- 2023/2024	Comments
230-Capital Facilities	300,000	300,000	0	(300,000)	Separate Levy
201-Caswell Sports Fund	77,000	77,000	77,000	-	
213-Library Endowment	15,000	15,000	15,000	-	
604-Storm Water Fund	65,000	65,000	61,700	(3,300)	North Ridge Ravine D/S
TOTAL	\$457,000	\$457,000	\$153,700	\$(303,300)	

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	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	+/- 2023/2024	Comments
DUES AND SUBSCRIPTIONS					
PROFESSIONAL SERVICES		500		(500)	
MASS TRANSIT - BUS	81,430	96,000	130,547	34,547	Per Proposal by Mankato
ALL SEASONS ARENA	8,753	112,202	211,000	98,798	ASA Upgrades
COALITION OF GREATER MN CITIES (CGMC)	29,163	31,000	35,057	4,057	Per Presentation to Council
NATIONAL LEAGUE OF CITIES	1,604	1,500	1,700	200	
HIGHWAY 14 PARTNERSHIP	1,000	2,500	2,500	-	
HIGHWAY 169 COALITION			500	500	
MINNESOTA TRANSPORTATION ALLIANCE			525	525	
LEAGUE OF MINNESOTA CITIES	14,077	13,000	15,372	2,372	4.5% Increase per letter
SCENIC BYWAY ALLIANCE			150	150	
MANKATO-NORTH MANKATO MPO	4,697	8,000	5,700	(2,300)	
GREATER MANKATO DIVERSITY COUNCIL	500	1,500	-	(1,500)	Move to Charitable Gambling Fund
BUSINESS ON BELGRADE/CONNECTING COMMERCE/NORTH KATO MAGAZINE (Business Development)		10,000	-	(10,000)	Move to Charitable Gambling Fund
MN VALLEY DRUG TASK FORCE	23,000	23,000	-	(23,000)	New DTF Employee
TAPESTRY PROJECT (MN Council of Churches)		6,000	-	(6,000)	Move to Charitable Gambling Fund
SUMMIT CENTER Vine Faith In Action	19,000	12,000	-	(12,000)	Move to Charitable Gambling Fund
TWIN RIVERS CENTER FOR THE ARTS	13,000	13,000	-	(13,000)	Move to Charitable Gambling Fund
MISCELLANEOUS	5,750	5,750	6,450	700	
DUES AND SUBSCRIPTIONS	-	-	-	-	
BETHANY LUTHERAN COLLEGE KTV CONTRACT	46,500	46,500	46,500	-	
TOTAL	\$248,474	\$382,452	\$456,001	\$73,549	

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:

- Upcoming sale of Norwood Inn for redevelopment
- Sale of land to Gordini for 120,000 square foot facility
- Adoption of Lookout Drive Corridor Study to guide future transportation efforts in Northport Area

Future Challenges:

- Extension of utilities to serve land adjacent to Timm Road
- Utility/street extensions to serve Frederick Trust property
- Building finishes that are complementary to existing building guidelines
- State statute prohibition of new wells in Mt. Simon aquifer.
- Finding intrigued developers/businesses to locate

PORT AUTHORITY GENERAL FUND HISTORY AND FORECAST

CITY OF NORTH MANKATO, MINNESOTA PORT AUTHORITY GENERAL FUND - 228 2024 Budget											
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	2029 FORECAST	COMMENTS
REVENUES											
PROPERTY TAXES											
CURRENT AD VALOREM TAXES	75,000	75,000	75,000	75,000	-	75,000	75,000	75,000	75,000	75,000	
TOTAL PROPERTY TAXES	75,000	75,000	75,000	75,000	-	75,000	75,000	75,000	75,000	75,000	
MISCELLANEOUS											
OTHER INCOME											
OTHER INCOME 261 D&K Powdercoating	3,366	3,366	3,365	4,722	1,357	4,722	-	-	-	-	TIF admin fees Decertify 2025
OTHER INCOME 262 Birchwood Cottages	2,060	2,224	2,224	2,050	(174)	2,050	2,050				TIF admin fees Decertify 2026
OTHER INCOME 263 Blue Star Power Systems	4,251	4,155	10,387	8,174	(2,213)	8,174	8,174				TIF admin fees Decertify 2026
OTHER INCOME 264 Belgrade				575	575	575	575	575	575	575	TIF admin fees Decertify
REFUND & REIMBURSEMENT	49	11			-	-	-	-	-	-	
LOAN INTEREST					-	-	-	-	-	-	
TOTAL MISCELLANEOUS REVENUES	9,726	9,756	15,976	15,521	(455)	15,521	10,799	575	575	575	
TOTAL REVENUES	84,726	84,756	90,976	90,521	(455)	90,521	85,799	75,575	75,575	75,575	
EXPENDITURES											
TEMPORARY EMPLOYEES-REGULAR	1,855	875	1,500	1,500	-	1,500	1,500	1,500	1,500	1,500	Meeting pay
FICA CONTRIBUTIONS	75	32	115	115	-	115	115	115	115	115	
DEFINED CONTRIBUTION PLAN	49	27	50	50	-	50	50	50	50	50	
PERSONNEL SERVICES	1,979	934	1,665	1,665	-	1,665	1,665	1,665	1,665	1,665	
PROFESSIONAL SERVICES	11,846	1,504	25,000	5,000	(20,000)	5,050	5,101	5,152	5,204	5,256	Platting costs
ADVERTISING					-	-	-	-	-	-	
LEGAL NOTICES PUBLISHING	206	-	300	300	-	300	300	300	300	300	
AUDITING AND ACCOUNTING SERVICE	4,936	2,660	5,800	7,000	1,200	7,000	7,000	7,000	7,000	7,000	
DUES AND SUBSCRIPTIONS	3,566	3,670	3,700	4,000	300	4,000	4,000	4,000	4,000	4,000	
TRAVEL EXPENSE	61	119	200	200	-	200	200	200	200	200	
CELLULAR/RADIO TELEPHONE SERVICE					-	-	-	-	-	-	
BUSINESS APPRECIATION LUNCH	-	-	3,000	3,000	-	3,030	3,060	3,091	3,122	3,153	
PROPERTY INSURANCE	214	74	225	225	-	225	225	225	225	225	
PROPERTY TAXES					-	-	-	-	-	-	
MISCELLANEOUS			2,500	2,500	-	2,500	2,500	2,500	2,500	2,500	
MISCELLANEOUS - PURCHASE PROPERTY - Cemstone					-	-	-	-	-	-	
MISCELLANEOUS - PURCHASE PROPERTY					-	-	-	-	-	-	
MISCELLANEOUS - GREATER MANKATO GROWTH (REDA)	30,789	31,262	31,000	35,058	4,058	35,409	35,763	36,121	36,482	36,847	2024: New agreement
MISCELLANEOUS - CITY CENTER PARTNERSHIP	5,000	5,000	5,000	5,000	-	5,000	5,000	5,000	5,000	5,000	
MISCELLANEOUS - REAL ESTATE TAX					-	-	-	-	-	-	
MISCELLANEOUS - OTHER	270		500	500	-	505	510	515	520	525	
MISCELLANEOUS - CONNECTING COMMERCE			2,000	-	(2,000)	-	-	-	-	-	
MISCELLANEOUS					-	-	-	-	-	-	
DISCOUNT ON BONDS ISSUED					-	-	-	-	-	-	
SERVICES AND CHARGES	56,888	44,289	79,225	62,783	(16,442)	62,783	62,783	64,104	64,553	65,006	
TRANSFERS OUT											
OPERATING TRANSFERS TO 240 JEDA FOR RIST PROPERTY PAYMENT					-						
OPERATING TRANSFERS TO 379 2010D GO TAX INC BONDS	12,294	12,394	12,442	12,394	(48)						Paid Early
TOTAL TRANSFERS OUT	12,294	12,394	12,442	12,394	(48)	-	-	-	-	-	
TOTAL EXPENDITURES	71,160	57,617	93,332	76,842	(16,490)	64,448	64,448	65,769	66,218	66,671	
REVENUES OVER (UNDER) EXPENDITURES	13,566	27,139	(2,356)	13,679	16,035	26,073	21,351	9,806	9,357	8,904	
FUND BALANCE BEGINNING	129,577	143,143	170,282	167,926		181,605	207,678	229,029	238,835	248,192	
FUND BALANCE ENDING	143,143	170,282	167,926	181,605		207,678	229,029	238,835	248,192	257,096	-
CASH, BEGINNING	132,506	149,895	177,034	174,678		188,357	214,430	235,781	245,587	254,944	
CASH, ENDING	149,895	177,034	174,678	188,357		214,430	235,781	245,587	254,944	263,848	-
CASH AS % OF EXPENDITURES	211%	307%	187%	245%		333%	366%	373%	385%	396%	

DEBT SERVICE OVERVIEW



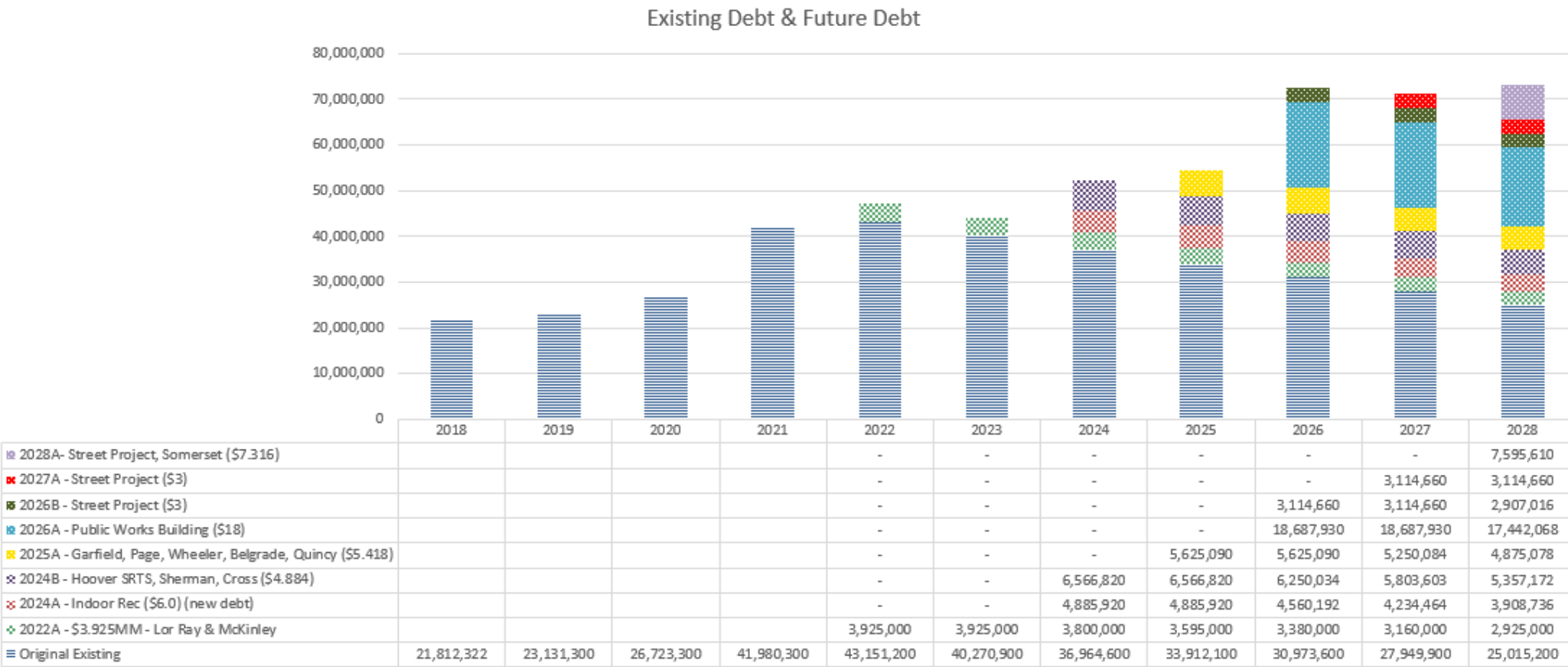
DEBT SERVICE FUND

Reports to – 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 2024 totals \$52.217.340.



DEBT SERVICE FUND HISTORY AND FORECAST

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	COMMENTS
REVENUES										
PROPERTY TAX	1,690,166	1,747,420	1,819,739	2,000,000	180,261	2,190,000	2,398,050	2,625,865	2,875,322	13% D/S Levy Increase (12.33% Total Levy Increase)
TAX INCREMENT TRANSFER IN	133,123	137,086	188,035	206,455	18,421	70,310	68,410	66,490	69,455	
SALES TAX TRANSFER IN	583,284	535,613	691,500	728,700	37,200	752,590	1,374,161	1,652,051	1,782,151	Sales Tax transfer toward Indoor Rec
SPECIAL ASSESSMENTS - CURRENT	154,263	97,600	226,775	131,993	(94,782)	353,731	398,825	431,678	464,531	
SPECIAL ASSESSMENTS - DEFERRED	141,922	246,754	62,000	62,000	-	103,000	125,000	153,000	231,000	
SPECIAL ASSESSMENTS - DELINQUENT	7,355	4,317	16,572	-	(16,572)	33,417	33,417	33,417	33,417	
SPECIAL ASSESSMENTS - INTEREST/PENALTY	3,695	928	21,673	500	(21,173)	15,566	12,513	9,460	6,407	
INTERGOVERNMENTAL	-	-	257,300	260,500	3,200	250,000	250,000	250,000	250,000	MnDOT reimbursement
INVESTMENT EARNINGS	183	(4,120)	2,000	-	(2,000)	2,000	2,000	2,000	2,000	
TRANSFERS IN	1,855,080	2,440,604	-	-	-	-	-	-	-	
BOND PROCEEDS	1,637,905	-	53,625	-	(53,625)	30,000	30,000	30,000	30,000	
TOTAL REVENUES	6,206,975	5,206,202	3,339,218	3,390,148	50,930	3,800,615	4,692,376	5,253,961	5,744,283	
EXPENDITURES										
DEBT SERVICE FUNDS										
2010C GO REFUNDING BONDS	770,143	274,653	-	-	-	-	-	-	-	Refunds 2001A Water Revenue Bonds, 2002A G.O.
2012A GO CROSS OVER REFUNDING BONDS	-	-	-	525	525	525	525	-	-	Refunds 2004A, 2004B, 2005D (Lookout Dr.
2021C REFUNDING (2014A GENERAL OBLIGATION BONDS)	614,192	67,587	67,550	70,550	3,000	73,350	70,950	73,550	70,950	Roe Crest-Noretta-Belgrade Ravine, Old Belgrade Avenue
2015A GENERAL OBLIGATION BONDS	72,293	146,643	164,343	176,743	12,400	193,625	200,078	200,703	206,203	West Carlson Dr Extension
2015B GENERAL OBLIGATION REFUNDING BONDS	259,350	257,300	260,500	260,500	-	-	-	-	-	Refunds 2005A, 2006B, 2006C, 2007B, 2008B and 2009D.
2016A GENERAL OBLIGATION BONDS	126,450	129,350	132,000	129,700	(2,300)	127,400	125,100	73,300	72,000	75' Ladder Fire Truck & Roe Crest
2018A GENERAL OBLIGATION BONDS - Swim Facility	354,094	351,969	354,769	352,194	(2,575)	354,394	351,369	353,119	349,644	Spring Lake Swim Facility Project
2018A GENERAL OBLIGATION BONDS - Jefferson	38,669	37,919	42,244	41,344	(900)	40,444	39,544	38,644	37,744	Jefferson Ave.
2019A G.O. IMPROVEMENT BONDS - Commerce & Tyler	120,675	120,200	114,300	117,450	3,150	115,550	118,600	116,600	114,600	Commerce & Tyler Ave.
2019A GENERAL OBLIGATION BONDS - Equipment	27,900	31,075	34,300	33,700	(600)	33,100	32,500	31,900	31,300	Equipment
2020A GENERAL OBLIGATION BONDS - Monroe, Countryside	46,797	250,100	260,850	256,550	(4,300)	257,200	252,800	248,400	248,950	
2021A GO BONDS - Cliff & Harrison	425	51,324	122,450	144,150	21,700	145,250	146,150	146,850	147,350	
2021C REFUNDING (2010A GO IMPROVEMENT BONDS)	1,311,918	200,419	188,600	187,400	(1,200)	186,000	189,400	182,400	-	CSAH 41/ Carlson Dr./ Howard Dr.
2022A GO BONDS - Lor Ray & McKinley	-	-	145,657	273,848	128,191	345,598	345,098	339,223	342,848	
PROJECTED DEBT SERVICE										
Bonds Issued 2024 - Indoor Rec (\$6.0)	-	-	-	-	-	129,645	446,431	576,076	576,076	
Bonds Issued 2024 - Hoover SPTS (\$0.18)	-	-	-	-	-	3,600	16,189	16,189	16,189	
Bonds Issued 2024 - Sherman 700 Block (\$0.49)	-	-	-	-	-	9,800	44,071	44,071	44,071	
Bonds Issued 2024 - Sherman (South Ave-Garfield) (\$2.325)	-	-	-	-	-	45,449	206,372	206,372	206,372	
Bonds Issued 2024 - Cross (\$1.889)	-	-	-	-	-	36,926	167,672	167,672	167,672	
Bonds Issued 2025 - Garfield (\$1.209)	-	-	-	-	-	-	23,633	107,314	107,314	
Bonds Issued 2025 - Page (\$1.34)	-	-	-	-	-	-	26,194	118,942	118,942	
Bonds Issued 2025 - Wheeler (\$.819)	-	-	-	-	-	-	16,009	72,696	72,696	
Bonds Issued 2025 - Belgrade Interchange (\$1.5)	-	-	-	-	-	-	29,322	133,144	133,144	
Bonds Issued 2025 - Quincy St (\$.55)	-	-	-	-	-	-	10,751	48,819	48,819	
Bonds Issued 2026 - P/W Building (\$18.0)	-	-	-	-	-	-	-	351,864	1,597,726	
Bonds Issued 2026 - Street Project (\$3.0)	-	-	-	-	-	-	-	58,644	266,288	
Bonds Issued 2027 - Street Project (\$3.0)	-	-	-	-	-	-	-	-	58,644	
TOTAL DEBT SERVICE FUNDS	3,742,905	1,918,538	1,887,562	2,044,653	157,091	2,097,855	2,858,756	3,706,490	5,035,540	
PORT AUTHORITY DEBT SERVICE										
2010D GO TIF REFUNDING BONDS	116,189	179,416	280,184	108,025	(172,159)	-	-	-	-	Webster Avenue, Belgrade Avenue (Marigold, et al), FX
2011A PORT AUTHORITY GO BONDS	207,100	198,950	200,825	202,575	1,750	194,325	196,075	197,725	194,325	Highway 14/41 Interchange Bonds. Receives partial support
2011B PORT AUTHORITY TAXABLE GO TAX INC. REVENUE	32,615	32,015	31,385	35,615	4,230	34,735	33,835	32,915	36,880	422 Belgrade TIF.
2021A GO BONDS - Belgrade Ave.	425	12,481	27,900	37,100	9,200	36,100	35,100	34,100	33,100	
TOTAL PORT AUTHORITY FUNDS	356,329	422,862	540,294	383,315	(156,979)	265,160	265,010	264,740	264,305	
SALES TAX DEBT SERVICE										
2009C GO SALES TAX REVENUE BONDS	233,700	459,682	233,000	234,400	1,400	-	-	-	-	Regional Park & Downtown Redevelopment Projects.
2010B GO SALES TAX REVENUE BONDS	66,150	64,425	67,300	65,200	(2,100)	62,800	-	-	-	Regional Park & Downtown Redevelopment Projects.
2021A GO SALES TAX REVENUE BONDS	-	-	391,200	429,100	37,900	430,900	481,300	499,900	630,000	
TOTAL SALES TAX BONDS	299,850	524,107	691,500	728,700	37,200	493,700	481,300	499,900	630,000	
TRANSFERS OUT										
OPERATING TRANSFERS TO 603 RIVERBEND ONGOING SUP	-	-	40,000	-	(40,000)	-	-	-	-	Dependent on Recycling Revenue.
OPERATING TRANSFER TO ELIMINATE CASH DEFICIT	1,919,793	1,967,906	-	-	(40,000)	-	-	-	-	
TOTAL TRANSFERS OUT	1,919,793	1,967,906	40,000	-	(40,000)	-	-	-	-	
TOTAL EXPENDITURES	6,318,877	4,833,413	3,159,356	3,156,668	(2,689)	2,856,715	3,605,066	4,471,130	5,929,845	
REVENUES OVER (UNDER) EXPENDITURES	(111,901)	372,789	179,862	233,480	53,619	943,900	1,087,310	782,831	(185,562)	
TOTAL INTERFUND LOAN ACTIVITY	-	(143,600)	(143,600)	-	(143,600)	-	-	-	-	Repayment of loan to General, Water, and Sewer Funds
CASH, BEGINNING	1,928,973	1,265,870	1,761,826	1,798,088		2,031,568	2,975,468	4,062,778	4,845,608	
CASH, ENDING	1,265,870	1,761,826	1,798,088	2,031,568		2,975,468	4,062,778	4,845,608	4,660,046	



ENTERPRISE FUNDS

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

UTILITY FUNDS

Water Utility

The Water Utility Fund is used to account for the operations of the City of North Mankato's Water Utility. The Water Utility Fund's 2024 operating budget is \$2,549,293, which is a \$39,747 decrease from 2023. This is attributed to decreases in the capital outlay and transfers out.

\$2,549,293

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 2024 operating budget is \$2,824,687, a \$228,926 decrease from 2023. The decrease is due to the capital outlay and transfers out.

\$2,824,687

Recycling

The Recycling Fund is used to account for the operations of the City of North Mankato's Recycling operations. The 2024 Recycling Fund budget is \$538,811 which is a \$32,985 decrease from the 2023 budget. The decrease relates mostly due to the Spring and Fall Clean Ups being drop off only for 2024.

\$538,811

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 2024 operating budget is \$574,208. This is an \$42,956 increase from 2023. The increase is due to personnel and the hiring of a MS4 inspector.

\$574,208

Solid Waste

The Solid Waste Fund is related to the City's refuse and general garbage collection. The Solid Waste Fund's 2024 budget is \$932,075. This is an increase of \$40,064 from 2023. The increase relates mainly to brush disposal, brush site gate, and the disposal contracts.

\$932,075



Description:

The water department conducts maintenance within the city water system, including, but not limited to; water sampling, utility locates, water plant maintenance, water tower maintenance, lift station maintenance, storm water station maintenance, citizen water meter replacements, water main break repairs, system flushing, rounds and analysis.

System Overview:

The North Mankato Water System has two water plants with a total capacity of 14,000 Gallons per minute. In 2022, North Mankato produced 497 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 2022, 502 million gallons were pumped, and the 5,544 customers consumed 376 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	5,138
Commercial	231
Rural	19
Public	27
Landlord	129
TOTAL	5,544

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
Total	405,670.29



WATER DEPARTMENT

Reports to – Duane Rader – Water/Parks Superintendent



2022 Output Measures

- 2,430 utility locates
- 391 curb box shutoffs completed
- 8 water main breaks
- 147 valves were exercised
- 1,456 hydrants were flushed.

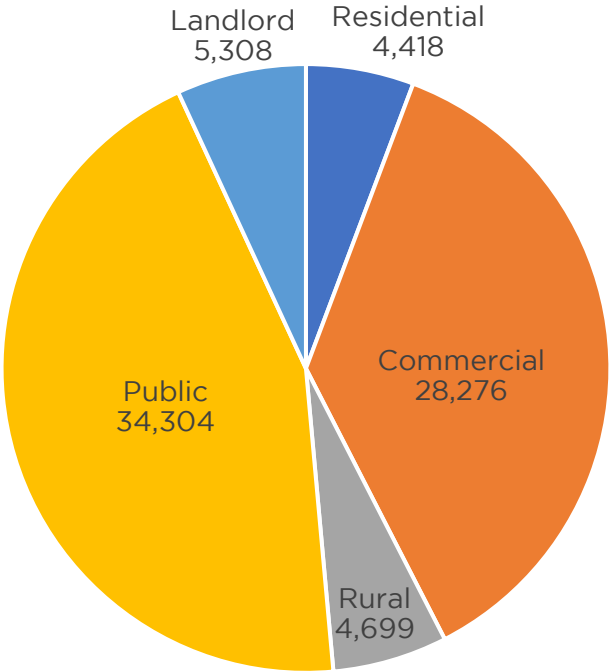
Services:

- Pump Water from Wells
- Produce Water at Plant
- Distribute Water to Customers
- Inspect, Repair, & Flush Fire Hydrants
- Leak Detections
- Exercise Values
- Repair Water Main breaks
- Conduct water Samples
- Water Plant Maintenance

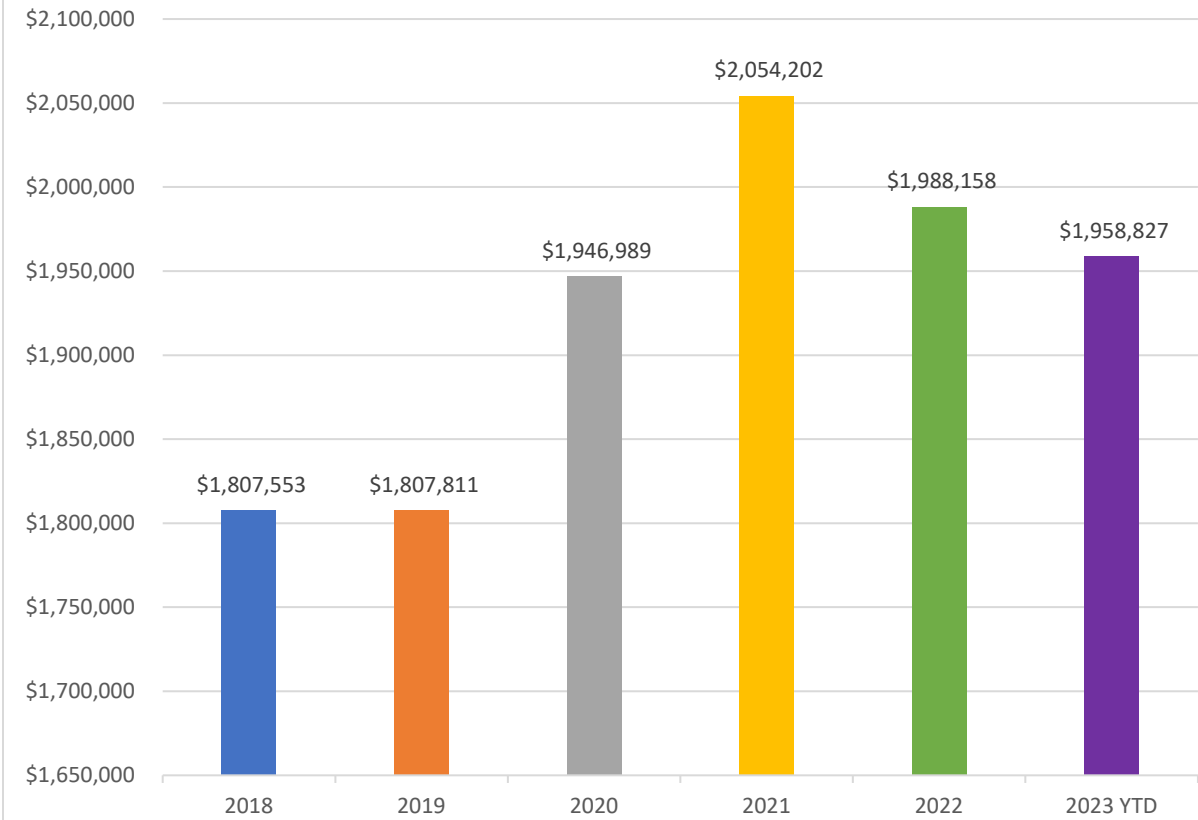
PERSONNEL BREAK DOWN:

Department	Job Classification	2022	2023	2024 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	1.50	1.50
	Water Superintendent/Interim Parks Operations Manager	1	1	1
	Water Foreman	1	1	1
	Water Serviceman III / Electrician	0.5	0.45	0.45
	Water Serviceman II	0	0	0
	Water Serviceman I	2	3	3
	Department Total	6.58	7.78	7.78

Gallons of Water Used Per Month by Category



Total Billed Annually



WATER DEPARTMENT

Reports to – Duane Rader – Water/Parks Superintendent



CITY OF NORTH MANKATO, MINNESOTA WATER UTILITY FUND - 601 2024 BUDGET										
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	COMMENTS
REVENUES										
CUSTOMER RECEIPTS	2,043,972	1,967,693	2,200,000	2,244,834	44,834	2,256,058	2,335,006	2,346,681	2,426,082	2024: 0.50 rate increase (remove online payment fee) Increases in 2026 and 2028 as well
CHARGES FOR SERVICES	197,745	170,734	180,500	255,500	75,000	801,500	750,400	225,300	120,200	1.83 per meter per month start 2029
STATE SALES TAX	23,682	21,202	24,000	24,400	400	64,100	64,100	27,350	20,000	
SPECIAL ASSESSMENTS AND MISCELLANEOUS	76,214	64,322	77,690	77,890	200	74,890	78,190	73,885	71,890	
TRANSFERS IN	200,575	571,244	-	-	-	-	-	-	-	
BONDS ISSUED	(0)	-	-	-	-	-	-	-	-	
TOTAL REVENUES	2,542,188	2,795,195	2,482,190	2,602,624	120,434	3,196,548	3,227,696	2,673,216	2,638,172	
EXPENDITURES										
PERSONNEL SERVICES	659,737	793,029	739,774	845,075	105,301	870,156	896,027	922,717	950,250	
SUPPLIES	194,809	248,354	210,250	347,200	136,950	895,397	855,615	332,857	251,503	Meter swaps starting 2025
SERVICES AND CHARGES	877,336	914,455	401,223	452,165	50,942	460,753	762,877	506,537	468,234	
CAPITAL OUTLAY	11,780	15,896	621,907	439,000	(182,907)	620,000	639,000	685,000	692,000	Capital Improvement Requests - Review Each Year
DEBT SERVICE	66,163	50,450	358,886	358,853	(33)	336,055	331,431	335,747	335,135	
TRANSFERS OUT	140,000	237,000	257,000	107,000	(150,000)	107,000	107,000	107,000	107,000	
TOTAL EXPENDITURES	1,949,824	2,259,185	2,589,040	2,549,293	(39,747)	3,289,360	3,591,950	2,889,858	2,804,122	
REVENUES OVER (UNDER) EXPENDITURES	592,364	536,010	(106,850)	53,332	160,181	(92,812)	(364,254)	(216,642)	(165,950)	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	-	-	-	-	-	-	-	-	-	
CASH, BEGINNING	955,621	1,441,826	1,496,726	1,389,877		1,443,208	1,350,396	986,143	769,501	
CASH, ENDING	1,441,826	1,496,726	1,389,877	1,443,208		1,350,396	986,143	769,501	603,551	
CASH AS % OF TOTAL EXPENDITURES	74%	66%	54%	57%		41%	27%	27%	22%	

*Will need to review CIP each year so fund can support

WASTEWATER

Reports to – Luke Arnold - 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 3,990 hours in 2022. 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
16"	1,664.85
18"	23,558.57
20"	33.58
21"	4,841.81
24"	4,130.28
27"	10,817.85
30"	102.59
Total	342,209.27

WASTEWATER

Reports to – Luke Arnold - Public Works Director

Services:

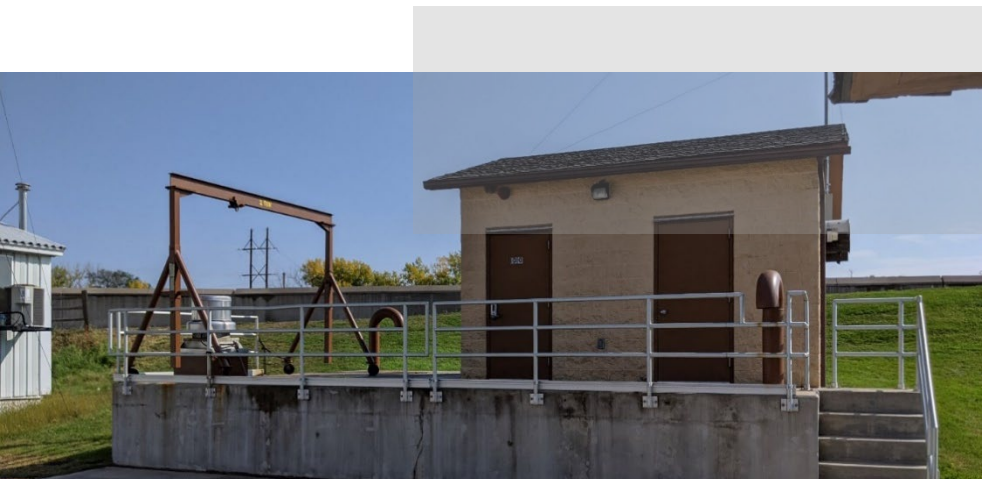
- Jet & Televiser sewers
- Repair Manholes
- Conduct Manhole inspections
- Repair sewer main breaks
- Maintain Lift stations
- Conduct wastewater samples

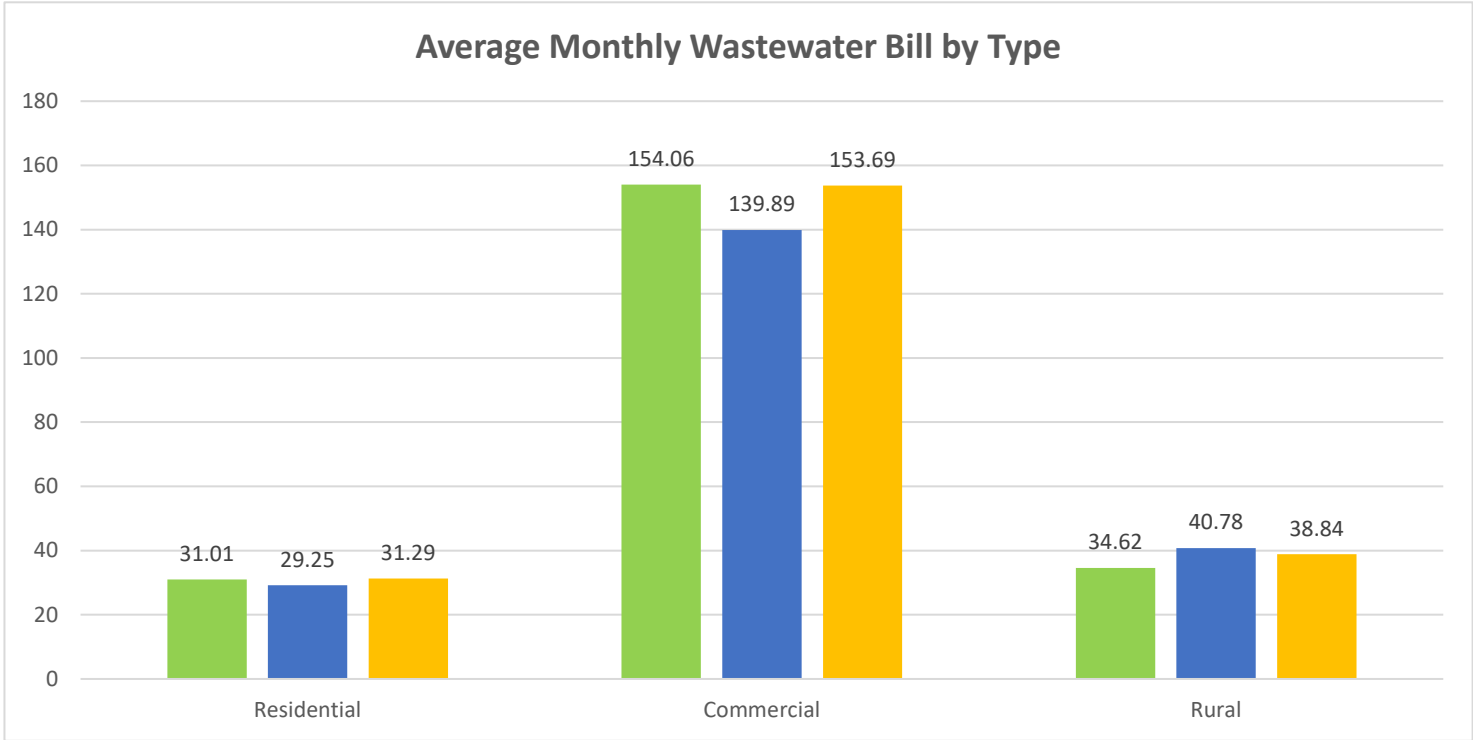
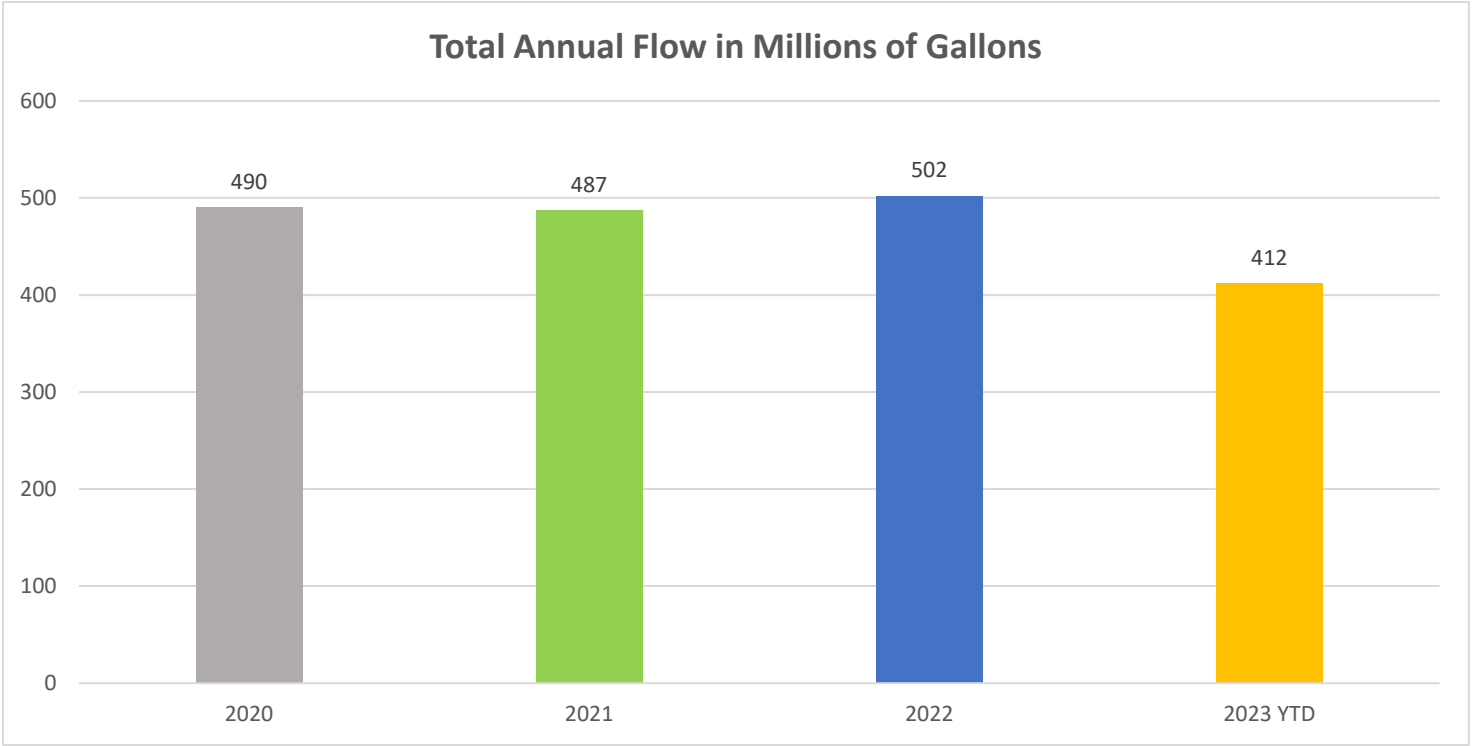
2022 Output Measures:

- 20,450 lineal feet of sanitary sewer televised
- 35,400 lineal feet of line jetted

PERSONNEL BREAK DOWN:

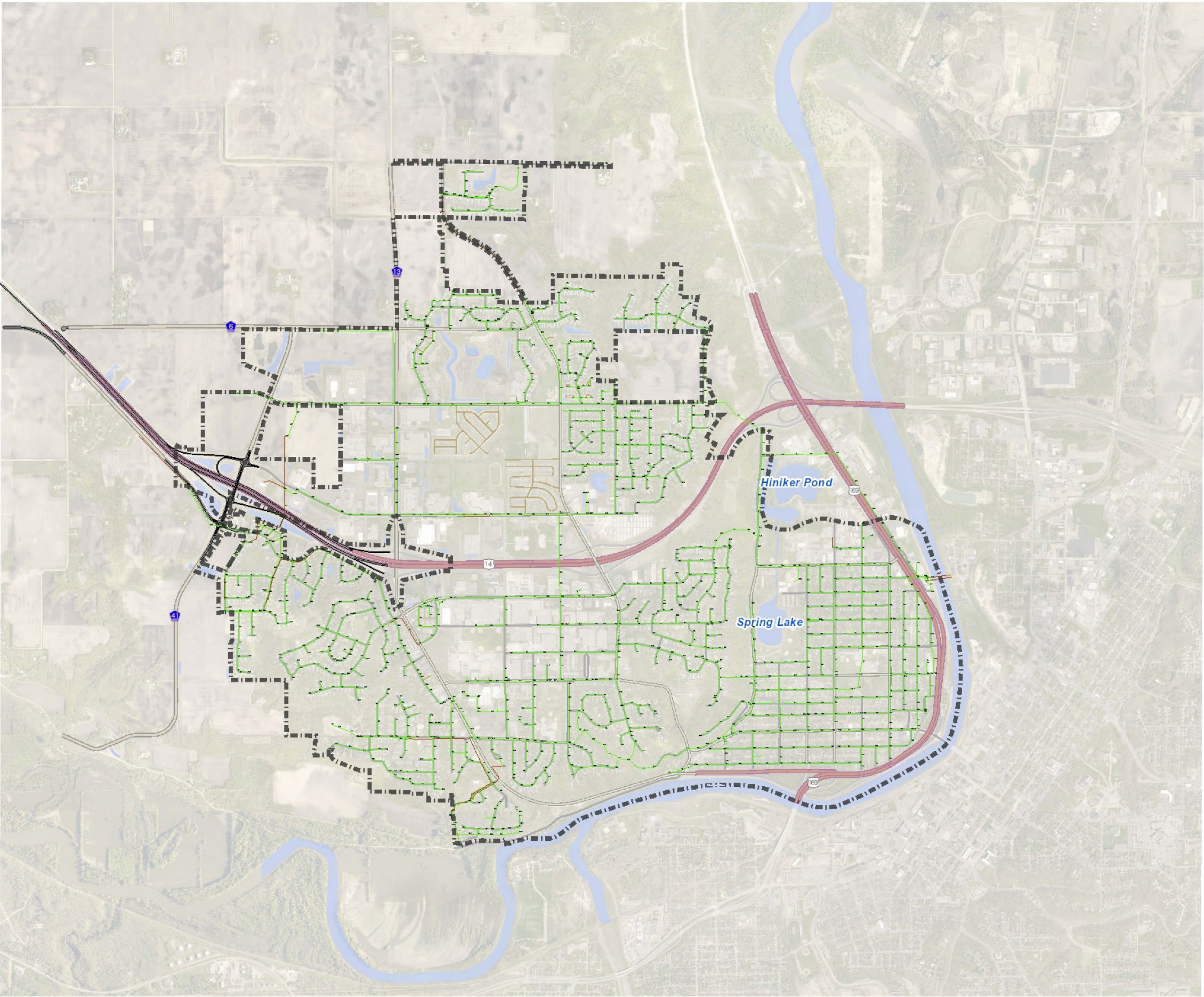
Department	Job Classification	2022	2023	2024 Proposed
WASTEWATER	City Administrator	0.25	0.25	0.25
	Public Works Director	0.34	0.34	0.34
	Finance Director	0.25	0.25	0.25
	Account Clerk	1.25	1.25	1.25
	Sewer Serviceman II	1	1	1
	Water Serviceman III/Electrician	0.5	0.45	0.45
	Street Superintendent	1	1	1
	Department Total	4.59	4.54	4.54





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



CITY OF NORTH MANKATO, MINNESOTA WASTEWATER FUND COLLECTIONS - 602 2024 Budget											
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	2029 FORECAST	COMMENTS
REVENUES											
CUSTOMER RECEIPTS	2,601,840	2,534,513	2,698,964	2,718,756	118,964	2,813,612	2,841,748	2,870,165	2,898,867	2,927,856	2025: Plan for Increase due to CIP
SPECIAL ASSESSMENTS AND MISCELLANEOUS	111,418	2,605	12,000	30,000	(14,200)	30,000	30,000	19,000	18,000	16,846	
TRANSFERS IN	-	25,683	-	-	-	-	-	-	-	-	
BONDS ISSUED	37,749	13,967	-	-	-	-	-	-	-	-	
CAPITAL CONTRIBUTIONS	179,766	1,243,844	-	-	-	-	-	-	-	-	
TOTAL REVENUES	2,930,773	3,820,611	2,710,964	2,748,756	104,764	2,843,612	2,871,748	2,889,165	2,916,867	2,944,702	
EXPENDITURES											
PERSONNEL SERVICES	488,416	562,018	538,636	572,013	33,377	588,870	606,257	624,191	642,692	661,776	
SUPPLIES	33,345	43,824	48,050	44,750	(3,300)	45,176	45,606	46,041	46,479	45,871	
SERVICES AND CHARGES	1,574,492	1,660,675	1,353,310	1,440,975	87,665	1,474,134	1,508,093	1,542,872	1,578,492	1,614,972	Treatment Costs
CAPITAL OUTLAY	7,513	35,031	486,907	470,000	(16,907)	1,196,000	641,000	644,000	648,000	651,000	Northridge Forcemain, Man Hole & Pipe Lining, Oak Terrace Pump, SCADA, Vehicle
DEBT SERVICE	59,581	32,507	166,710	166,949	239	158,432	231,676	232,554	228,382	143,231	
TRANSFERS OUT	185,000	205,000	230,000	130,000	(100,000)	130,000	130,000	130,000	130,000	110,000	Remove Transfer to CIP
TOTAL EXPENDITURES	2,348,346	2,539,056	2,823,613	2,824,687	1,074	3,592,612	3,162,632	3,219,658	3,274,045	3,226,850	
REVENUES OVER (UNDER) EXPENDITURES	582,427	1,281,556	(112,649)	(75,931)	103,690	(749,000)	(290,884)	(330,493)	(357,178)	(282,148)	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	-	-	35,300	-	-	-	-	-	-	-	
CASH, BEGINNING	1,362,249	1,556,126	2,020,936	1,943,587		1,867,656	1,118,656	827,772	497,279	140,101	
CASH, ENDING	1,556,126	2,020,936	1,943,587	1,867,656		1,118,656	827,772	497,279	140,101	(142,047)	
CASH AS % OF TOTAL EXPENDITURES	66%	80%	69%	66%		31%	26%	15%	4%	-4%	Exceeds reserve policy requirement

*Will need to review CIP each year so fund can support

RECYCLING

Reports to – Luke Arnold - 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 drive-through 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

- 1,322 tons of recycled material in 2022
- 79,716 pounds of electronics recycled in 2022
- 306 tons of material for spring and fall clean up in 2022

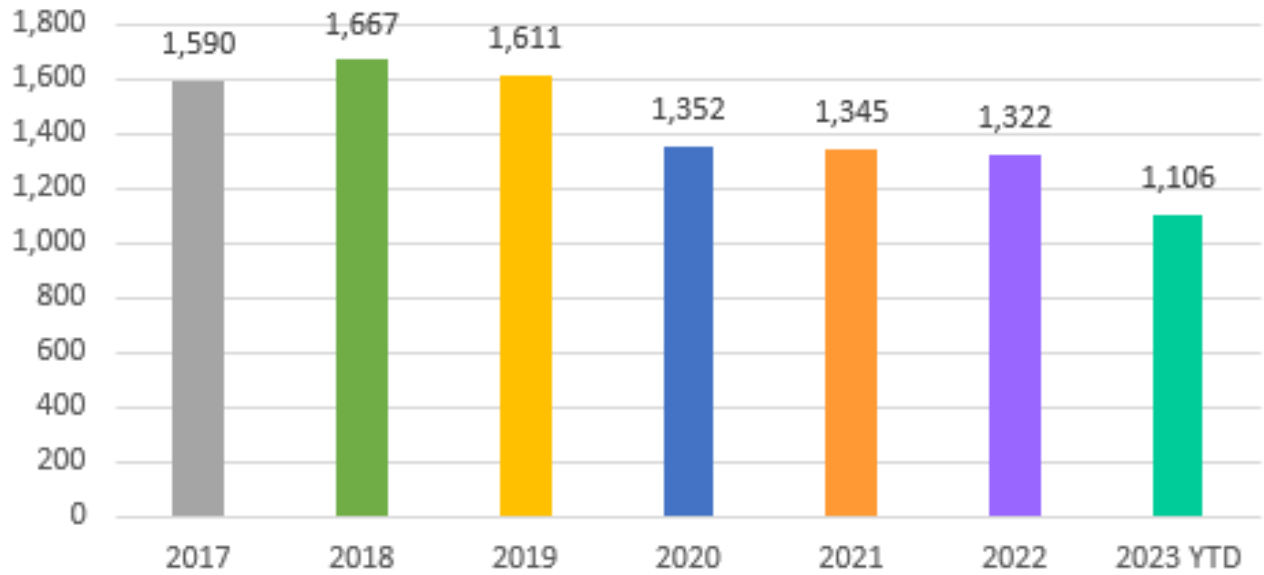
PERSONNEL BREAK DOWN:

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



RECYCLING STATISTICS

Recycling Center Tonnage



RECYCLING FUND - 603



CITY OF NORTH MANKATO, MINNESOTA RECYCLING - 603 2024 Budget

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	COMMENTS
REVENUES										
GENERAL PROPERTY TAX					-	-	-	-	-	
RECYCLING COLLECTION FEES	454,599	456,521	456,172	463,015	6,843	469,960	477,009	484,164	491,426	Increased collections
STATE SALES TAX - SANITATION	-	-	-	-	-	-	-	-	-	
RECYCLING REVENUE	71,646	47,561	51,600	11,600	(40,000)	11,600	11,600	11,600	11,600	Due to Dem-Con
FACILITY RENTAL	61,371	65,724	63,036	65,230	2,194	66,698	68,199	69,733	71,302	
TRANSFERS IN	40,000	40,000	40,000	-	(40,000)	-	-	-	-	
BONDS ISSUED					-	-	-	-	-	
CAPITAL CONTRIBUTIONS					-	-	-	-	-	
TOTAL REVENUES	627,616	609,805	610,808	539,845	(70,963)	548,258	556,808	565,497	574,328	
EXPENDITURES										
PERSONNEL SERVICES	55,657	62,915	73,848	61,800	(12,048)	63,578	65,409	67,293	69,233	
SUPPLIES	10,307	44,106	21,775	27,300	5,525	27,573	27,849	28,128	28,409	
SERVICES AND CHARGES	342,212	349,846	369,250	345,225	(24,025)	373,457	351,723	380,022	358,356	Reduced due to Clean Up Events
CAPITAL OUTLAY	-	-	5,000	-	(5,000)	100,000	50,000	200,000	-	Carts, Building Maintenance
DEBT SERVICE	10,921	8,746	101,923	104,486	2,563	106,818	-	-	-	Matures 2/1/2025
TRANSFERS OUT	43,607	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURES	462,704	465,612	571,796	538,811	(32,985)	671,426	494,981	675,443	455,998	
REVENUES OVER (UNDER) EXPENDITURES	164,912	144,193	39,012	1,034	(37,978)	(123,168)	61,827	(109,946)	118,330	
FUND BALANCE BEGINNING	687,373	852,286	996,482	1,035,494		1,036,528	913,360	975,187	865,241	
FUND BALANCE ENDING	852,286	996,482	1,035,494	1,036,528		913,360	975,187	865,241	983,571	
FUND BALANCE AS % OF TOTAL EXPENDITURES	184%	214%	181%	192%		136%	197%	128%	216%	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES										
CASH, BEGINNING	122,031	218,753	343,562	382,574		383,608	260,440	322,267	212,321	
CASH, ENDING	218,753	343,562	382,574	383,608		260,440	322,267	212,321	330,651	
CASH AS % OF TOTAL EXPENDITURES	47%	74%	67%	71%		39%	65%	31%	73%	



Description:

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

Services:

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

Strengths:

- Experienced staff who knows the system and maintenance required and can utilize existing equipment efficiently.

Opportunities:

- Conduct a system evaluation and upgrade study to identify needed future improvements.
- Utilize trenchless technologies to rehabilitate existing pipes without road repairs.
- Leverage the need to perform a systemwide condition evaluation to initiate a digital twin development program and increase system real-time monitoring capabilities.

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	2022	2023	2024 Proposed
STORM WATER	Public Water Maintenance II	1	1	1.50
Department Total		1.00	1.00	1.50



Legend

-  City Limits
-  Manhole Box
-  Manholes
-  Culverts
-  Back Yard Drains
-  Catch Basins
-  Storm Pipe
-  Subsurface Basin
-  Medians
-  Roadways
- Roads**
 -  US TRUNK HWY
 -  COUNTY STATE AID HWY
 -  MUNICIPAL STATE AID STREET
 -  LOCAL STREET
 -  RAMP
 -  PRIVATE STREET
-  Lakes & Ponds
-  Minnesota River
- Nman_cty19_3inch.sid**
 -  Red: Band_1
 -  Green: Band_2
 -  Blue: Band_3

Map Name
STORMWATER



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STORMWATER FUND - 604



CITY OF NORTH MANKATO, MINNESOTA STORMWATER FUND - 604 2024 Budget										
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	COMMENTS
REVENUES										
CUSTOMER RECEIPTS	740,218	473,034	519,000	552,430	33,430	625,622	631,878	638,197	712,247	2024: 0.75 increase Potential Increase in 2025
OTHER	1,450	(3,574)	500	500	-	500	500	500	500	
INTEREST EARNED	-	-	-	-	-	-	-	-	-	
BONDS ISSUED	1,117	1,010	-	-	-	-	-	-	-	
CAPITAL CONTRIBUTIONS	186,104	805,012	-	-	-	-	-	-	-	
TRANSFERS IN	65,000	65,000	65,000	61,700	(3,300)	89,700	159,700	163,650	191,550	Debt Service Bonds
TOTAL REVENUES	993,889	1,340,482	584,500	614,630	30,130	715,822	792,078	802,347	904,297	
EXPENDITURES										
PERSONNEL SERVICES	105,242	97,964	97,342	159,933	62,591	166,215	172,788	179,670	186,876	New: MS4 Specialist
SUPPLIES	17,204	13,365	29,500	29,200	(300)	29,297	29,395	29,494	29,593	
SERVICES AND CHARGES	167,670	293,958	115,310	120,025	4,715	121,282	122,553	123,838	125,139	
CAPITAL OUTLAY	12,220	-	90,000	110,000	20,000	250,000	210,000	225,000	250,000	LS Repairs, Vehicle
DEBT SERVICE	20,485	17,889	105,850	103,300	(2,550)	89,700	159,700	163,650	191,550	Proposed Bonds for Ravine Projects
TRANSFERS OUT	53,250	173,964	93,250	51,750	(41,500)	51,750	51,750	51,750	51,750	Removed transfer to Cap Facilities Fund
TOTAL EXPENDITURES	376,071	597,140	531,252	574,208	42,956	708,244	746,186	773,402	834,908	
REVENUES OVER (UNDER) EXPENDITURES	617,818	743,343	53,248	40,422	(12,826)	7,578	45,892	28,945	69,389	
FUND BALANCE BEGINNING	3,243,277	3,892,408	4,635,751	4,688,999		4,729,421	4,736,999	4,782,891	4,811,836	
FUND BALANCE ENDING	3,892,408	4,635,751	4,688,999	4,729,421		4,736,999	4,782,891	4,811,836	4,881,225	
FUND BALANCE AS % OF TOTAL EXPENDITURES	1035%	776%	883%	824%		669%	641%	622%	585%	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	(10,000)	(10,000)	(15,000)	-		(15,000)	(15,000)	(15,000)	(15,000)	GF Interfund Loan Repayment
CASH, BEGINNING	-	417,416	207,289	260,537		300,959	308,537	354,429	383,374	
CASH, ENDING	417,416	207,289	260,537	300,959		308,537	354,429	383,374	452,763	
CASH AS A % OF TOTAL EXPENDITURES	111%	35%	49%	52%		44%	47%	50%	54%	

SOLID WASTE

Reports to – Luke Arnold - 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 and fall clean up services for the community which has been very popular with residents.

Services:

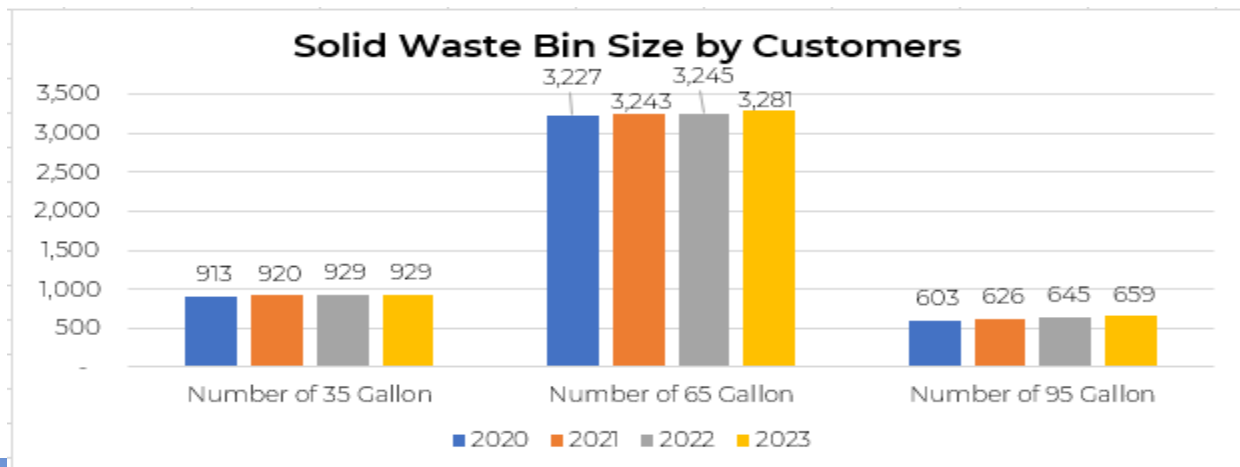
- Trash collection
- Spring and fall clean up
- Cart distribution

Highlights:

- 4,819 carts serviced per month in 2022
- 3,461 tons of solid waste in 2022
- 100% of garbage is burned at Willmarth Power Plant
- 96 tons of compost in 2022

PERSONNEL BREAK DOWN:

Department	Job Classification	2022	2023	2024 Proposed
SOLID WASTE	Account Clerk	1	1	1
	Department Total	1	1	1



SOLID WASTE FUND - 651



CITY OF NORTH MANKATO, MINNESOTA SOLID WASTE - 651 2024 BUDGET

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	COMMENTS
REVENUES										
CUSTOMER RECEIPTS	845,984	912,537	912,791	972,796	60,005	982,524	992,349	1,002,272	1,012,295	\$0.75 increase in 2024
MISCELLANEOUS	10,127	7,640	100	5,300	5,200	5,300	5,300	5,300	5,300	
TRANSFERS IN	43,607	-	-	-	-	-	-	-	-	
BONDS ISSUED						-	-	-	-	
CAPITAL CONTRIBUTIONS						-	-	-	-	
TOTAL REVENUES	899,718	920,177	912,891	978,096	65,205	987,824	997,649	1,007,572	1,017,595	
EXPENDITURES										
PERSONNEL SERVICES	98,046	78,379	83,259	63,915	(19,344)	65,653	67,441	69,281	71,174	Benefit elections
SUPPLIES	289	11,515	7,200	11,000	3,800	11,110	11,221	11,333	11,446	
SERVICES AND CHARGES	694,803	736,168	717,832	774,040	56,208	815,763	794,758	823,794	802,874	Brush disposal & contracts
CAPITAL OUTLAY	40,538	42,279	-	20,000	20,000	-	75,000	-	-	Brush site gate, garbage carts
DEBT SERVICE	7,415	2,532	18,720	18,120	(600)	13,920	14,664	14,160	13,656	Bond payments
TRANSFERS OUT	45,000	45,000	45,000	45,000	-	45,000	45,000	45,000	45,000	
TOTAL EXPENDITURES	886,090	915,872	872,011	932,075	60,064	951,446	1,008,084	963,568	944,150	
REVENUES OVER (UNDER) EXPENDITURES	13,628	4,305	40,880	46,021	5,141	36,378	(10,435)	44,004	73,445	
FUND BALANCE BEGINNING	(71,579)	(57,950)	(53,646)	(12,766)		33,255	69,633	59,198	103,202	
FUND BALANCE ENDING	(57,950)	(53,646)	(12,766)	33,255		69,633	59,198	103,202	176,647	
FUND BALANCE AS % OF TOTAL EXPENDITURES	-7%	-6%	-1%	4%		7%	6%	11%	19%	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES										
CASH, BEGINNING	10,589	938	19,904	60,784		106,805	143,183	132,748	176,752	
CASH, ENDING	938	19,904	60,784	106,805		143,183	132,748	176,752	250,197	
CASH AS % OF TOTAL EXPENDITURES	0%	2%	7%	11%		15%	13%	18%	26%	



RECREATION, SPECIAL REVENUE, & ECONOMIC DEVELOPMENT

Spring Lake Park Swim Facility, Caswell Sports, 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

RECREATION OVERVIEW

\$656,183

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 2024 budget is \$656,183 which is a \$102,033 increase from the 2023 budget. The increase relates in part to an increase in personnel services, event and concession expenditures, and utilities.

\$598,743

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 the Caswell Park Softball Fields, adult softball leagues, and adult volleyball leagues. The total Caswell Sports Fund's 2024 budget is \$598,743. It is a \$39,924 increase from the 2023 budget related to personnel services, concessions, and supplies.

\$101,950

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 2024 budget is \$101,950 which is an increase of \$39,384 from the 2023 budget. This is due to allocating personnel correctly to this fund.

\$44,882

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 2024 budget is \$44,882 which is \$1,874 less than the 2023 budget.

\$167,484

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 three to sixth grade. This fund accounts for the operations of the program including its staff, supplies, uniforms, and services. The 2024 budget is \$167,484, which is a decrease of \$17,882 from the 2023 budget. The decrease relates to uniform purchases.

\$56,275

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 2024 budget is \$56,275 which is \$3,025 more than the 2023 budget.

\$728,700

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 2024 budget is \$728,700 which is a \$37,200 increase from 2023. The increase is due to the Debt Service Fund related to the 2021A Caswell Improvement Bond.

\$84,360

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 2024 budget totals \$84,360, which is \$52,160 more than 2023 due to moving the Twin Rivers Council and Vine Faith in Action from the general fund into the charitable gambling fund.

\$60,312

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 2024 budget is \$60,312 which is \$1,812 more than 2023. 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 \$474,258 in principal outstanding at the end of 2022.

\$29,550

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 \$29,550 in 2023. The principal outstanding at the end of 2022 was \$30,238.

\$195,916

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 \$36,719 increase from 2023 due to three final payments due in 2024.

\$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 in 2024 is the same as the 2023 adopted budget.

REGIONAL SPORTS, TOURISM, & RECREATIONAL PROGRAMS



SWIM FACILITY

Reports to – Katie Heintz – Culture, Recreation, and
Quality of Life 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:

- 48,000 Total visitors in 2023
- 133 swimming lesson classes with 893 participants in 2023
- Offered a wide variety of events, such as adult nights, toddler time, and adult water fitness classes
- Held 45 birthday parties at the swim facility

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



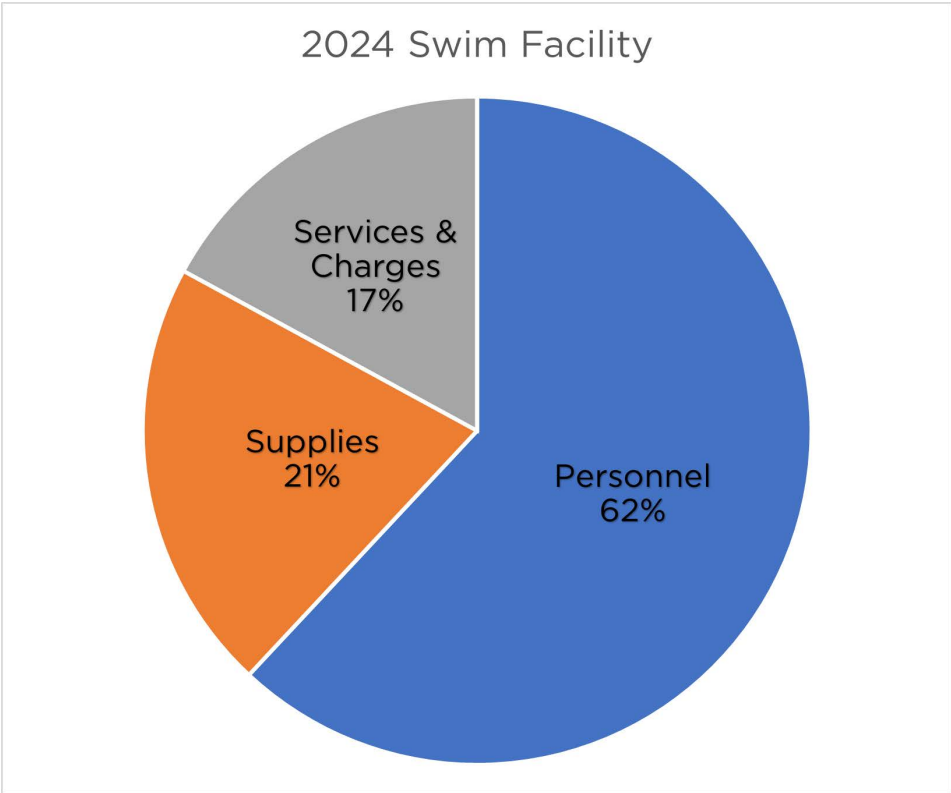
SWIM FACILITY

Reports to – Katie Heintz – Culture, Recreation,
and Quality of Life Director

PERSONNEL BREAK DOWN:

Department	Job Classification	2022	2023	2024
SWIM FACILITY	Aquatic Manager	0.5	0.5	0.6
	Culture, Recreation, & Quality of Life Director	0	0	0.1
	Lifeguards (0.5 FTE each)	19	19	19
	Concessions/Attendants (0.5 FTE each)	23.5	27.5	27.5
	Department Total	43.0	47.0	47.2

Swim Facility	2022 Actual	2023 Adopted	2024 Proposed	+/- 2023/2024	Comments
Personnel	325,922	320,750	406,533	85,783	Reallocate FT positions
Supplies	130,089	125,300	137,700	12,400	Concessions/Chemicals/Events
Services & Charges	102,918	108,100	111,950	3,850	Utilities
Capital Outlay		-	-	-	
TOTAL	30	\$554,150	\$656,183	\$102,033	



SWIM FACILITY

Reports to – Katie Heintz – Culture, Recreation,
and Quality of Life Director

Swim Facility Event Breakdown

Event	2021	2022	2023	2024 Est.
Adult Night Attendees	665	1,253	702	800
Aqua Fitness Attendees	1,703	1,224	1,075	1,100
Birthday Parties	39	41	45	46
Swim Lesson Registrants	943	893	777	900
Toddler Time Attendees	1,011	839	1,141	1,050
Total	4,361	4,250	3,740	3,998

Swim Facility Event Revenue Breakdown

Event	2021	2022	2023	2024 Est.
Adult Night Attendees	\$8,816	\$16,000	\$8,718	\$12,000
Birthday Parties	\$6,181	\$6,703	\$8,046	\$8,200
Swim Lesson Registrants	\$39,774	\$40,843	\$38,220	\$41,000
Toddler Time Attendees	\$3,063	\$2,889	\$4,305	\$4,200
Alcohol Sales	\$7,055	\$12,645	\$7,516	\$13,000
Concession Sales	\$97,380	\$107,285	\$140,828	\$145,000
Total	\$162,269	\$186,365	\$207,633	\$223,400

Swim Facility Pass Breakdown

Event	2021	2022	2023	2024 Est.
Day Pass	23,708	22,626	25,138	25,500
Punch Pass	438	643	550	550
Family Pass	676	629	652	650
Single Pass	38	27	38	35
Additional Member/Babysitter Pass	277	269	243	240
55+ Pass	21	15	37	30
Total	25,158	24,209	24,209	24,795

Swim Facility Pass Revenue Breakdown

Event	2021	2022	2023	2024 Est.
Day Pass	\$111,670	\$137,218	\$177,186	\$180,000
Season Pass	\$110,980	\$98,702	\$98,702	\$118,000
Private Rental	\$5,678	\$7,149	\$7,149	\$7,500
Total	\$228,328	\$243,069	\$243,069	\$305,500

SWIM FACILITY

Reports to – Katie Heintz – Culture, Recreation, and Quality of Life Director

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST
REVENUES									
CHARGES FOR SERVICES									
STATE TAX - CONCESSIONS	6,694	7,441	7,600	9,900	2,300	9,999	10,099	10,200	10,302
STATE TAX - OTHER	18,031	21,389	23,000	25,500	2,500	25,755	26,013	26,273	26,536
STATE TAX - ALCOHOL	485	896	900	900	-	909	918	927	936
CITY TAX - ALCOHOL	35	65	66	66	-	67	68	69	70
COUNTY TAX - ALCOHOL	35	65	66	66	-	67	68	69	70
FOOD & BEVERAGE TAX - Pool	522	604	650	800	150	808	816	824	832
CITY SALES TAX	1,312	1,555	1,500	1,860	360	1,879	1,898	1,917	1,936
COUNTY TAX	1,312	1,555	1,500	1,860	360	1,879	1,898	1,917	1,936
CITY SALES TAX - CONCESSIONS	487	541	550	725	175	732	739	746	753
COUNTY TAX - CONCESSIONS	487	541	550	725	175	732	739	746	753
TOTAL SALES TAX	29,400	34,654	36,382	42,402	6,020	42,827	43,256	43,688	44,124
CULTURE AND RECREATION									
SWIM PASS - MEMBERSHIPS	110,980	113,658	104,000	120,000	16,000	121,200	122,412	123,636	124,872
SWIM PASS - DAY PASSES	111,670	137,554	140,000	182,000	42,000	183,820	185,658	187,515	189,390
SWIM PASS - PUNCH CARDS	15,842	28,530	30,000	35,000	5,000	35,350	35,704	36,061	36,422
ALCOHOLIC BEVERAGES	7,055	13,037	13,000	13,000	-	13,130	13,261	13,394	13,528
ADVERTISING	-	-	-	-	-	-	-	-	-
SWIM CONCESSION STAND - TAXABLE	97,380	107,770	111,000	146,000	35,000	147,460	148,935	150,424	151,928
SWIM CONCESSION STAND - NON FOOD ITEMS	34	442	500	500	-	505	510	515	520
CLOTHING SALES	-	500	800	500	(300)	505	510	515	520
POOL BIRTHDAY PARTY PACKAGES	6,181	6,865	7,000	8,200	1,200	8,282	8,365	8,449	8,533
WARMING HOUSE RENTAL	162	278	400	400	-	404	408	412	416
PRIVATE POOL RENTAL	5,678	7,149	7,500	7,500	-	7,575	7,651	7,728	7,805
SPEC PROG - SWIM LESSONS	39,774	40,843	43,000	43,000	-	43,430	43,864	44,303	44,746
SPEC PROG - TODDLER TIME	3,063	2,889	3,000	4,500	1,500	4,545	4,590	4,636	4,682
SPEC PROG - ADULT FITNESS	-	100	800	500	(300)	505	510	515	520
SPEC PROG - TRAINING PROGRAMS	3,080	2,873	3,000	3,000	-	3,030	3,060	3,091	3,122
SPEC PROG - WATER ACTIVITIES	-	130	500	250	(250)	253	256	259	262
SWIMMING POOL SPECIAL EVENTS	8,816	16,000	18,000	18,000	-	18,180	18,362	18,546	18,731
SWIM SPONSORSHIPS - NON TAX	20,150	27,915	30,000	31,000	1,000	31,310	31,623	31,939	32,258
REFUND AND REIMBURSEMENT	3,037	2,015	1,000	1,000	-	1,010	1,020	1,030	1,040
OTHER INCOME NON TAXABLE	8,338	1,544	2,000	2,000	-	2,020	2,040	2,060	2,081
OTHER INCOME	36	349	400	400	-	404	408	412	416
COVID-19 REVENUE	214	-	-	-	-	-	-	-	-
TOTAL CULTURE AND RECREATION	441,489	510,441	515,900	616,750	100,850	622,918	629,147	635,440	641,792
CONTRIBUTIONS AND DONATIONS									
CONTRIBUTIONS/DONATIONS	9,743	647	5,000	2,500	(2,500)	2,500	2,500	2,500	2,500
TOTAL CONTRIBUTIONS AND DONATIONS	9,743	647	5,000	2,500	(2,500)	2,500	2,500	2,500	2,500
TRANSFERS IN									
TRANSFER IN	25,210	13,191	-	-	-	-	-	-	-
TOTAL TRANSFERS IN	25,210	13,191	-	-	-	-	-	-	-
TOTAL REVENUES	505,842	558,933	557,282	661,652	104,370	668,245	674,903	681,628	688,416

SWIM FACILITY

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST
EXPENDITURES									
FULL-TIME EMPLOYEES-REGULAR	-	30,229	23,374	51,237	27,863	52,774	54,357	55,988	57,668
PART-TIME EMPLOYEES	30,385	5,563	11,000	6,200	(4,800)	6,200	6,200	6,200	6,200
PART-TIME EMPLOYEES-OVERTIME	6,739	-	-	1,000	1,000	1,000	1,000	1,000	1,000
TEMPORARY EMPLOYEES-REGULAR	180,151	221,050	220,000	220,000	-	222,200	224,422	226,666	228,933
TEMPORARY EMPLOYEES-OVERTIME	14,566	13,351	13,000	18,000	5,000	18,000	18,000	18,000	18,000
SEASONAL EMP CONCESSIONS - REGULAR			28,000	28,000	28,000	28,000	28,000		
SEASONAL EMP CONCESSIONS - OVERTIME	-	-	-	-	-	-	-	-	-
FULL-TIME EMPLOYEES-OVERTIME	-	-	-	3,000	3,000	3,030	3,060	3,091	3,122
PERA CONTRIBUTIONS	2,600	2,684	2,025	5,899	3,874	5,958	6,018	6,078	6,139
FICA CONTRIBUTIONS	17,736	20,411	20,000	23,872	3,872	24,111	24,352	24,596	24,842
HEALTH	-	11,298	9,000	17,303	8,303	17,995	18,715	19,464	20,243
LIFE	-	53	51	117	66	118	119	120	121
DISABILITY	-	92	100	225	125	227	229	231	233
VEBA	-	1,100	1,200	1,680	480	1,680	1,680	1,680	1,680
COVID-19 PAYROLL	214	-	-	-	-	-	-	-	-
WORKER'S COMPENSATION	15,056	20,090	21,000	30,000	9,000	30,300	30,603	30,909	31,218
PERSONNEL SERVICES	267,446	325,922	320,750	406,533	85,783	411,593	416,755	394,023	399,399
MERCHANDISE FOR RESALE	67	5,443	5,000	3,000	(2,000)	3,030	3,060	3,091	3,122
CONCESSIONS	42,944	49,169	50,000	69,000	19,000	69,690	70,387	71,091	71,802
ALCOHOLIC BEVERAGES	3,247	5,378	5,000	5,000	-	5,050	5,101	5,152	5,204
OTHER OFFICE SUPPLIES	815	1,059	1,000	500	(500)	505	510	515	520
SPONSOR BANNERS	7,829	2,643	3,000	2,000	(1,000)	2,000	2,000	2,000	2,000
PRINTED FORMS AND PAPER	176	521	300	300	-	300	300	300	300
CLEANING SUPPLIES	871	2,027	2,000	4,000	2,000	4,040	4,080	4,121	4,162
UNIFORM & CLOTHING	4,253	4,377	4,000	2,000	(2,000)	2,000	2,000	2,000	2,000
POSTAGE	281	185	300	300	-	300	300	300	300
CHEMICALS AND CHEMICAL PRODUCT	36,156	29,942	32,000	31,000	(1,000)	31,310	31,623	31,939	32,258
EQUIPMENT PARTS	1,149	289	1,000	1,000	-	1,010	1,020	1,030	1,040
BUILDING MAINTENANCE	4,630	9,660	4,000	5,000	1,000	5,050	5,101	5,152	5,204
SIGN MATERIALS	2,520	553	1,000	500	(500)	500	500	500	500
OTHER MAINTENANCE SUPPLIES	7,670	8,464	8,000	8,000	-	8,080	8,161	8,243	8,325
NON CAPITALIZED EQUIPMENT	12,924	7,074	5,000	2,000	(3,000)	2,020	2,040	2,060	2,081
SPEC PROG - SWIM LESSONS	431	-	200	700	500	700	700	700	700
SPEC PROG - TODDLER TIME	99	30	100	100	-	100	100	100	100
SPEC PROG - ADULT FITNESS	-	116	100	100	-	100	100	100	100
SPEC PROG - TRAINING PROGRAMS	540	797	800	500	(300)	500	500	500	500
SPECIAL PROGRAMS - OTHER	3,809	2,363	2,500	2,700	200	2,700	2,700	2,700	2,700
SUPPLIES	130,412	130,089	125,300	137,700	12,400	138,985	140,283	141,594	142,918

SWIM FACILITY

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST
PROFESSIONAL SERVICES	9,754	9,864	8,000	2,000	(6,000)	2,000	2,000	2,000	2,000
ADVERTISING	1,480	169	300		(300)	-	-	-	-
INTERNET	1,993	1,308	1,500	1,500	-	1,500	1,500	1,500	1,500
LEGAL NOTICES PUBLISHING	-	-	-	-	-	-	-	-	-
IT, SOFTWARE AND EQUIPMENT	10,793	4,783	7,000	7,000	-	7,000	7,000	7,000	7,000
DUES AND SUBSCRIPTIONS	1,890	2,180	2,000	2,000	-	2,000	2,000	2,000	2,000
TRAVEL , TRAINING & MEETINGS	2,173	3,847	3,000	4,000	1,000	4,000	4,000	4,000	4,000
TELEPHONE	600	762	800	800	-	800	800	800	800
CELLULAR SERVICE	306	498	500	500	-	500	500	500	500
ELECTRIC UTILITIES	9,625	10,328	10,000	10,000	-	10,100	10,201	10,303	10,406
GAS UTILITIES	15,579	13,275	15,000	15,000	-	15,150	15,302	15,455	15,610
RENTALS	1,242	552	800	1,200	400	1,200	1,200	1,200	1,200
REMIT STATE TAX	29,393	34,697	33,000	40,000	7,000	40,400	40,804	41,212	41,624
GENERAL LIABILITY	183	200	200	2,050	1,850	2,071	2,092	2,113	2,134
PROPERTY INSURANCE	13,098	8,266	13,000	13,000	-	13,130	13,261	13,394	13,528
MISCELLANEOUS	527	88	500	300	(200)	303	306	309	312
MERCHANT FEES - CREDIT CARD FEES	9,351	12,100	12,500	12,500	-	12,500	12,500	12,500	12,500
COVID-19 EXPENSES	-	-	-	-	-	-	-	-	-
DISCRETIONARY EMPLOYEE EXPENDITURES				100	100	100	100	100	100
SERVICES AND CHARGES	107,988	102,918	108,100	111,950	3,850	112,754	113,566	114,386	115,214
OTHER EQUIPMENT PURCHASE	-	-	-	-	-	-	-	-	-
OTHER	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	505,846	558,930	554,150	656,183	102,033	663,332	670,604	650,003	657,531
REVENUES OVER (UNDER) EXPENDITURES	(4)	3	3,132	5,469	2,337	4,913	4,299	31,625	30,885

CASWELL SPORTS FUND

Reports to – Brad Walsh – Parks and Recreation
Coordinator

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
- Larger soccer tournaments currently hosted in other parts of the Midwest
- Indoor sports facility development

Highlights:

- Hosted over 25 tournaments including the State High School Tournament, Men's National, several Pepper's events, and an All Star tournament.
- Facilitated a Summer Softball League, Summer Sand Volleyball League, and a Fall Softball League.
- Sold over \$137,000 in concessions and an additional \$15,000 in alcohol sales.

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 – Brad Walsh – Parks and Recreation
Coordinator

CASWELL SPORTS	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	+/- 2023/2024	COMMENTS
PERSONNEL	168,427	221,939	197,049	232,023	34,974	Includes temp, seasonal, volleyball refs
GENERAL OPERATIONS	243,892	296,195	293,820	252,620	(41,200)	
YOUTH TOURNAMENTS				25,700	25,700	Split from general operations
ADULT TOURNAMENTS				16,700	16,700	Split from general operations
VOLLEYBALL	16,472	20,749	28,100	27,000	(1,100)	
SOFTBALL	48,565	35,057	39,850	44,700	4,850	
HOCKEY	4,868	6,000				
CASWELL TOTAL	482,224	579,940	558,819	598,743	39,924	

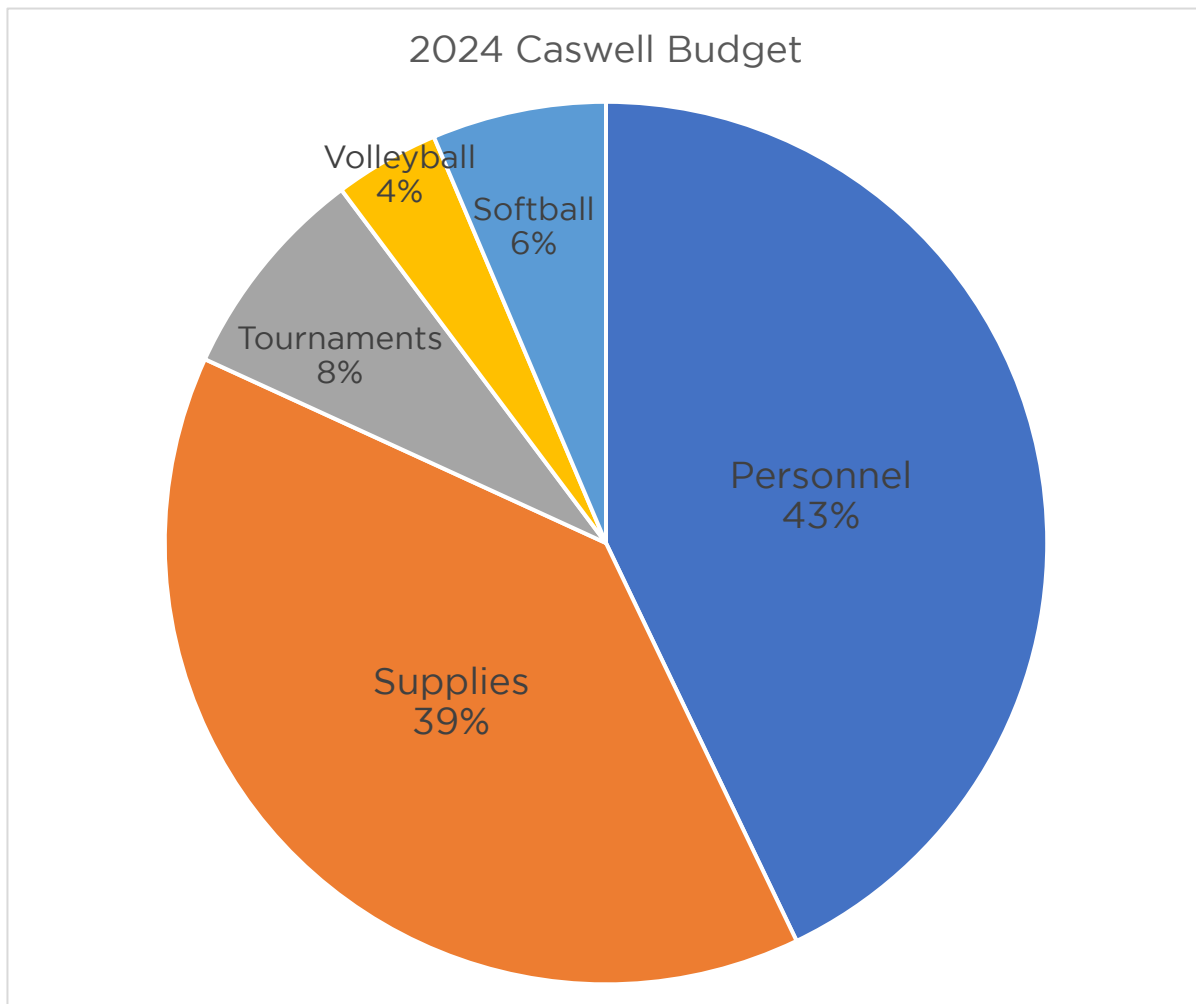
CASWELL NORTH	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	COMMENTS
PERSONNEL	29,203	29,649	30,670	68,503	37,833	Reallocate FT employees
SUPPLIES	16,741	19,182	20,700	20,300	(400)	
SERVICES & CHARGES	10,818	10,992	10,696	13,147	2,451	
CAPITAL OUTLAY	-	-	500	-	(500)	
CASWELL NORTH TOTAL	56,762	59,823	62,566	101,950	39,384	
CASWELL TOTAL	\$538,986	\$639,763	\$621,385	\$700,693	\$79,308	

CASWELL SPORTS FUND

Reports to – Brad Walsh – Parks and Recreation
Coordinator

PERSONNEL BREAK DOWN:

Department	Job Classification	2022	2023	2024
CASWELL SPORTS	Caswell Sports Director	.5	.5	.4
	Caswell Head Grounds Crew	.5	.5	.8
	Culture, Recreation, & Quality of Life Director			.2
	Aquatics & Recreation Coordinator	.34	.3	.3
	Seasonal Grounds Crew (11, 0.5 FTE)	2.5	5.5	5.5
	Concessions (23, 0.5 FTE)	7.5	11.5	11.5
Department Total		11.34	18.3	18.7



CITY OF NORTH MANKATO, MINNESOTA CASWELL SPORTS FUND - 201 2024 Budget									
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST
REVENUES									
CASWELL PARK UNALLOCATED									
HOTEL-MOTEL TAX	24,818	38,958	35,000	47,000	12,000	47,470	47,945	48,424	48,908
FOOD & BEVERAGE	59,390	60,942	60,000	78,000	18,000	79,560	81,151	82,774	84,429
CONTRIBUTIONS/DONATIONS	1,950	-	-	-	-	-	-	-	-
TRANSFER IN	77,000	77,000	77,000	77,000	-	77,000	77,000	77,000	77,000
TOTAL CASWELL PARK UNALLOCATED	163,158	176,900	172,000	202,000	30,000	204,030	206,096	208,198	210,337
CASWELL PARK GENERAL OPERATIONS									
FOOD AND BEVERAGE TAX	595	678	600	800	200	808	816	824	832
ALCOHOLIC BEVERAGES	9,303	6,280	6,000	16,000	10,000	16,160	16,322	16,485	16,650
STATE SALES TAX	1,656	834	2,000	135	(1,865)	136	137	138	139
OTHER INCOME NON TAXABLE	2,484	-	500	-	(500)	-	-	-	-
COVID-19 REVENUE	745	-	-	-	-	-	-	-	-
OTHER TAXABLE	-	80	80	-	(80)	-	-	-	-
CONCESSIONS - SOFTBALL	109,735	124,924	150,000	165,000	15,000	166,650	168,317	170,000	171,700
CLOTHING SALES	5,819	4,313	5,000	5,000	-	5,050	5,101	5,152	5,204
STREAMING REVENUE	-	-	5,000	-	(5,000)	-	-	-	-
FIELD RENTALS AND FEES - CASWELL PARK	3,390	-	-	-	-	-	-	-	-
FIELD RENTALS NON-TAXABLE - CASWELL PARK SOFTBALL	12,161	12,870	13,000	13,000	-	13,130	13,261	13,394	13,528
FIELD RENTALS NON-TAXABLE - PARK/VOLLEYBALL	-	-	-	-	-	-	-	-	-
HOTEL REBATES	-	-	-	-	-	-	-	-	-
FARMERS MARKET	1,517	2,501	2,000	-	(2,000)	-	-	-	-
TOURNAMENT REVENUES	500	500	500	-	(500)	-	-	-	-
CASWELL PARK ADVERTISING - TAXABLE	-	-	-	-	-	-	-	-	-
CASWELL PARK SPONSORSHIPS - NON TAXABLE	34,600	48,350	55,000	65,000	10,000	65,650	66,307	66,970	67,640
CASWELL SPONSORSHIPS - NON TAXABLE	-	-	-	-	-	-	-	-	-
CASWELL TOURNAMENT ENTRY FEES - TAXABLE	11,495	-	-	-	-	-	-	-	-
CASWELL TOURNAMENT ENTRY FEES - NON TAX	4,900	18,800	20,000	-	(20,000)	-	-	-	-
MINNESOTA STATE HIGH SCHOOL LEAGUE BANQUET TICKETS	-	12,175	13,000	-	(13,000)	-	-	-	-
CASWELL GATE FEES (USA NATIONALS & NAFA)	9,196	12,055	12,600	-	(12,600)	-	-	-	-
STATE TAX - CONCESSIONS	7,544	8,893	8,500	10,000	1,500	10,100	10,201	10,303	10,406
STATE TAX - ALCOHOL	640	432	600	1,200	600	1,212	1,224	1,236	1,248
CITY TAX - ALCOHOL	47	31	50	100	50	101	102	103	104
COUNTY TAX - ALCOHOL	47	31	50	100	50	101	102	103	104
CITY SALES TAX	120	61	130	10	(120)	10	10	10	10
COUNTY TAX	120	61	130	10	(120)	10	10	10	10
CITY SALES TAX - CONCESSIONS	549	647	600	800	200	808	816	824	832
COUNTY SALES TAX - CONCESSIONS	549	647	600	800	200	808	816	824	832
CONTRIBUTIONS/DONATIONS	1,500	-	-	-	-	-	-	-	-
REFUND & REIMBURSEMENT	6,902	4,334	3,000	5,000	2,000	5,050	5,101	5,152	5,204
MIRACLE LEAGUE REVENUE	-	-	-	-	-	-	-	-	-
OTHER NON-TAXABLE	-	-	-	-	-	-	-	-	-
TOTAL CASWELL PARK GENERAL OPERATIONS	226,112	259,496	298,940	282,955	(15,985)	285,784	288,643	291,528	294,443
CASWELL PARK YOUTH TOURNAMENTS									
STATE SALES TAX	-	-	-	1,050	1,050	1,061	1,072	1,083	1,094
STREAMING REVENUE	-	-	-	4,000	4,000	4,040	4,080	4,121	4,162
TOURNAMENT REVENUES	-	-	-	500	500	505	510	515	520
CASWELL TOURNAMENT ENTRY FEES - NON TAX	-	-	-	10,000	10,000	10,100	10,201	10,303	10,406
GATE FEES	-	-	-	12,000	12,000	12,120	12,241	12,363	12,487
CITY SALES TAX	-	-	-	75	75	76	77	78	79
COUNTY TAX	-	-	-	75	75	76	77	78	79
TOTAL CASWELL PARK YOUTH TOURNAMENTS	-	-	-	27,700	27,700	27,978	28,258	28,541	28,827

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST
CASWELL PARK ADULT TOURNAMENTS									
STATE SALES TAX				725	725	732	739	746	753
STREAMING REVENUE				1,000	1,000	1,010	1,020	1,030	1,040
TOURNAMENT REVENUES				500	500	505	510	515	520
CASWELL TOURNAMENT ENTRY FEES - TAXABLE				10,000	10,000	10,100	10,201	10,303	10,406
GATE FEES					-	-	-	-	-
CITY SALES TAX				50	50	51	52	53	54
COUNTY TAX				50	50	51	52	53	54
TOTAL CASWELL PARK ADULT TOURNAMENTS	-	-	-	12,325	12,325	12,449	12,574	12,700	12,827
ADULT VOLLEYBALL									
STATE SALES TAX	1,766	1,880	1,900	2,301	401	2,324	2,347	2,370	2,394
OTHER INCOME NON TAXABLE	-	-	-		-	-	-	-	-
VOLLEYBALL LEAGUE FEES	18,896	19,946	21,000	21,135	135	21,346	21,559	21,775	21,993
VOLLEYBALL PLAYER FEES	7,084	7,400	8,000	12,329	4,329	12,452	12,577	12,703	12,830
CITY SALES TAX	128	137	150	168	18	170	172	174	176
COUNTY SALES TAX	128	137	150	168	18	170	172	174	176
TOTAL ADULT VOLLEYBALL	28,002	29,499	31,200	36,101	4,901	36,462	36,827	37,196	37,569
ADULT SOFTBALL									
STATE SALES TAX	4,402	3,350	3,500	4,132	632	4,173	4,215	4,257	4,300
OTHER INCOME NON TAXABLE	6,500	-	-		-	-	-	-	-
OTHER INCOME TAXABLE	-	93	100		(100)	-	-	-	-
SUMMER SOFTBALL LEAGUE FEES	30,870	29,600	31,000	28,162	(2,838)	28,444	28,728	29,015	29,305
SUMMER SOFTBALL PLAYER FEES	19,642	19,034	20,000	18,151	(1,849)	18,333	18,516	18,701	18,888
FALL SOFTBALL LEAGUE FEES	10,273	-	10,500	10,707	207	10,707	10,707	10,707	10,707
FALL SOFTBALL PLAYER FEES	2,959	-	3,200	3,082	(118)	3,082	3,082	3,082	3,082
CITY SALES TAX	321	244	300	300	-	303	306	309	312
COUNTY SALES TAX	321	244	300	300	-	303	306	309	312
TOTAL ADULT SOFTBALL	75,288	52,564	68,900	64,834	(4,066)	65,345	65,860	66,380	66,906
TOTAL REVENUES	504,310	518,459	571,040	625,915	54,875	632,048	638,258	644,543	650,909
EXPENDITURES									
CASWELL PARK UNALLOCATED									
MERCHANT FEES - CREDIT CARDS	10	-	-		-	-	-	-	-
TOTAL CASWELL PARK UNALLOCATED	10	-	-	-	-	-	-	-	-
CASWELL PARK									
CASWELL PARK PERSONNEL									
FULL-TIME EMPLOYEES-REGULAR	44,437	64,954	68,824	65,740	(3,084)	67,712	69,743	71,835	73,990
PART-TIME EMPLOYEES	5,235	-	-		-	-	-	-	-
TEMPORARY EMPLOYEES-REGULAR	43,889	54,888	40,000	56,534	16,534	57,099	57,670	58,247	58,829
TEMPORARY EMPLOYEES-OVERTIME	5,743	11,132	1,000	11,307	10,307	11,420	11,534	11,649	11,765
SEASONAL EMP. CASWELL CONCESSIONS	29,724	42,839	41,000	44,124	3,124	44,565	45,011	45,461	45,916
SEASONAL EMP. CASWELL CONCESSIONS - OVERTIME	3,197	975	1,000	1,324	324	1,337	1,350	1,364	1,378
UNEMPLOYMENT - COVID 19	-	-	-		-	-	-	-	-
FULL-TIME EMPLOYEES-OVERTIME	98	2,680	2,000	2,760	760	2,788	2,816	2,844	2,872
PERA CONTRIBUTIONS	3,709	4,867	5,462	6,084	622	6,145	6,206	6,268	6,331
FICA CONTRIBUTIONS	9,836	13,146	12,075	13,906	1,831	14,045	14,185	14,327	14,470
HEALTH	11,473	17,172	12,100	15,780	3,680	16,411	17,067	17,750	18,460
LIFE	92	92	157	150	(7)	152	154	156	158
DISABILITY	172	161	302	289	(13)	292	295	298	301
VEBA	1,200	1,860	1,920	1,200	(720)	1,200	1,200	1,200	1,200
H.S.A.				875	875				
COVID 19 PAYROLL	745	-	-		-	-	-	-	-
WORKER'S COMPENSATION	8,876	7,175	11,209	11,950	741	12,070	12,191	12,313	12,436
TOTAL CASWELL PARK PERSONNEL	168,427	221,939	197,049	232,023	34,974	235,236	239,422	243,712	248,106

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST
CASWELL PARK GENERAL OPERATIONS									
CONCESSION MISC.	63,995	84,628	85,000	100,000	15,000	101,000	102,010	103,030	104,060
ALCOHOLIC BEVERAGES	5,220	4,289	5,000	13,000	8,000	13,130	13,261	13,394	13,528
CONCESSION % TO TOURNAMENT DIRECTOR	9,387	9,743	10,000	-	(10,000)	-	-	-	-
OTHER OFFICE SUPPLIES	694	1,129	1,000	1,000	-	1,010	1,020	1,030	1,040
TOURNAMENT/EVENT EXPENDITURES	35,998	58,451	60,000	2,000	(58,000)	2,020	2,040	2,060	2,081
FARMERS MARKET	1,102	2,530	500	-	(500)	-	-	-	-
PRINTED FORMS AND PAPER	301	-	500	500	-	500	500	500	500
CLEANING SUPPLIES	2,969	3,848	4,000	5,000	1,000	5,050	5,101	5,152	5,204
UNIFORM & CLOTHING ALLOWANCE	1,389	3,215	1,000	1,500	500	1,515	1,530	1,545	1,560
POSTAGE	-	14	50	50	-	50	50	50	50
MOTOR FUELS	2,155	895	1,100	1,100	-	1,111	1,122	1,133	1,144
LUBRICANTS & ADDITIVES	201	403	900	600	(300)	606	612	618	624
CHEMICALS AND CHEMICAL PRODUCT	-	3,493	4,000	4,000	-	4,040	4,080	4,121	4,162
PROFESSIONAL SERVICES	7,549	8,757	8,000	2,000	(6,000)	2,020	2,040	2,060	2,081
UMPIRES					-				
ADVERTISING	1,993	987	2,000	1,000	(1,000)	1,000	1,000	1,000	1,000
INTERNET	1,020	1,020	1,020	1,020	-	1,020	1,020	1,020	1,020
IT, SOFTWARE AND EQUIPMENT	8,603	8,842	8,000	7,000	(1,000)	7,000	7,000	7,000	7,000
DUES AND SUBSCRIPTIONS	2,795	3,966	3,000	3,000	-	3,030	3,060	3,091	3,122
TRAVEL EXPENSE	705	1,743	2,000	2,500	500	2,500	2,500	2,500	2,500
TELEPHONE	1,143	1,456	1,100	1,000	(100)	1,010	1,020	1,030	1,040
CELLULAR SERVICE	525	375	500	500	-	505	510	515	520
ELECTRIC UTILITIES	10,496	14,123	11,000	15,000	4,000	15,300	15,606	15,918	16,236
EQUIPMENT PARTS	13,200	11,285	11,000	11,000	-	11,110	11,221	11,333	11,446
TIRES	566	776	800	800	-	808	816	824	832
BUILDING REPAIR SUPPLIES	6,607	1,432	3,000	3,000	-	3,030	3,060	3,091	3,122
LANDSCAPING MATERIALS	8,355	5,262	5,000	7,000	2,000	7,070	7,141	7,212	7,284
SIGN MATERIALS	926	6,319	3,500	6,500	3,000	6,565	6,631	6,697	6,764
OTHER MAINTENANCE SUPPLIES	21,261	28,027	19,000	26,000	7,000	26,260	26,523	26,788	27,056
OTHER RENTALS	80	-	-	-	-	-	-	-	-
NON CAPITALIZED EQUIPMENT	602	4,742	8,000	8,000	-	8,080	8,161	8,243	8,325
REMIT STATE TAX	11,866	12,315	12,000	13,500	1,500	13,635	13,771	13,909	14,048
GENERAL LIABILITY	6,349	5,581	6,000	6,000	-	6,060	6,121	6,182	6,244
PROPERTY INSURANCE	11,904	6,197	12,000	8,500	(3,500)	8,925	9,371	9,840	10,332
AUTOMOTIVE INSURANCE	144	139	150	150	-	152	154	156	158
MISCELLANEOUS	3,631	79	700	100	(600)	101	102	103	104
MERCHANT FEES - CREDIT CARDS	150	136	1,000	200	(800)	200	200	200	200
COVID 19 EXPENSES					-	-	-	-	-
DISCRETIONARY EMPLOYEE EXPENDITURES				100	100	100	100	100	100
IMPROVEMENT OTHER THAN BLDG					-	-	-	-	-
OTHER EQUIPMENT PURCHASE	-	-	2,000		(2,000)	-	-	-	-
OTHER	-	-	-		-	-	-	-	-
TOTAL CASWELL PARK GENERAL OPERATIONS	243,882	296,195	293,820	252,620	(41,200)	255,513	258,454	261,445	264,487
CASWELL PARK YOUTH TOURNAMENTS									
TOURNAMENT EXPENDITURES				12,000	12,000	12,120	12,241	12,363	12,487
PROFESSIONAL SERVICES				3,000	3,000	3,030	3,060	3,091	3,122
UMPIRES				10,000	10,000	10,100	10,201	10,303	10,406
MISCELLANEOUS				300	300	303	306	309	312
MERCHANT FEES - CREDIT CARDS				400	400	404	408	412	416
TOTAL CASWELL PARK YOUTH TOURNAMENTS	-	-	-	25,700	25,700	25,957	26,216	26,478	26,743

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST
CASWELL PARK ADULT TOURNAMENTS					-	-	-	-	-
TOURNAMENT EXPENDITURES				6,000	6,000	6,060	6,121	6,182	6,244
PROFESSIONAL SERVICES				3,000	3,000	3,030	3,060	3,091	3,122
UMPIRES				7,000	7,000	7,070	7,141	7,212	7,284
MISCELLANEOUS				300	300	303	306	309	312
MERCHANT FEES - CREDIT CARDS				400	400	404	408	412	416
TOTAL CASWELL PARK ADULT TOURNAMENTS	-	-	-	16,700	16,700	16,867	17,036	17,206	17,378
ADULT VOLLEYBALL									
TEMPORARY EMPLOYEES-REGULAR	861	15,444	15,000	18,000	3,000	18,000	18,000	18,000	18,000
FICA CONTRIBUTIONS	66	1,181	1,200	1,500	300	1,500	1,500	1,500	1,500
WORKER'S COMPENSATION				3,000	3,000				
TOURNAMENT EXPENSE	-	378	500	500	-	500	500	500	500
PRINTED FORMS AND PAPER	-	-	-	200	200	200	200	200	200
PROFESSIONAL SERVICES	12,408	110	8,000	-	(8,000)	-	-	-	-
OTHER MAINTENANCE SUPPLIES	260	1,158	600	600	-	600	600	600	600
ADVERTISING					-	-	-	-	-
REMIT STATE TAX	2,022	2,153	2,200	2,500	300	2,500	2,500	2,500	2,500
MISCELLANEOUS	629	137	300	300	-	300	300	300	300
MERCHANT FEES-CREDIT CARDS	226	188	300	400	100	400	400	400	400
TOTAL ADULT VOLLEYBALL	16,472	20,749	28,100	27,000	(1,100)	24,000	24,000	24,000	24,000
ADULT SOFTBALL									
TOURNAMENT EXPENSES	-	4,407	5,000	5,000	-	5,000	5,000	5,000	5,000
PRINTED FORMS AND PAPER	-	134	150	200	50	200	200	200	200
PROFESSIONAL SERVICES	33,851	21,828	25,000	25,000	-	25,000	25,000	25,000	25,000
OTHER MAINTENANCE SUPPLIES	-	4,308	5,000	10,000	5,000	10,000	10,000	10,000	10,000
REMIT STATE TAX	5,029	3,844	4,000	4,000	-	4,000	4,000	4,000	4,000
MISCELLANEOUS	9,079	-	-		-	-	-	-	-
MERCHANT FEES - CREDIT CARDS	606	536	700	500	(200)	500	500	500	500
TOTAL ADULT SOFTBALL	48,565	35,057	39,850	44,700	4,850	44,700	44,700	44,700	44,700
TOTAL EXPENDITURES	482,224	579,939	558,819	598,743	39,924	602,273	609,828	617,541	625,414
REVENUES OVER (UNDER) EXPENDITURES	22,086	(61,480)	12,221	27,172	14,951	29,775	28,430	27,002	25,495
FUND BALANCE BEGINNING	77,938	102,787	41,307	53,528	80,700	80,700	110,475	138,905	165,907
FUND BALANCE ENDING	102,787	41,307	53,528	80,700	95,651	110,475	138,905	165,907	191,402
CASH, BEGINNING	70,279	89,659	28,179	40,400		67,572	97,347	125,777	152,779
CASH, ENDING	89,659	28,179	40,400	67,572		97,347	125,777	152,779	178,274

CITY OF NORTH MANKATO, MINNESOTA CASWELL NORTH FUND - 204 2024 Budget									
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST
REVENUES									
CASWELL NORTH FUND - 204									
STATE TAX - ALCOHOL	-	-	-	-	-	-	-	-	-
CITY TAX - ALCOHOL	-	-	-	-	-	-	-	-	-
COUNTY TAX - ALCOHOL	-	-	-	-	-	-	-	-	-
CASWELL NORTH ADVERTISING	-	500	500	500	-	500	500	500	500
ALCOHOLIC BEVERAGES	-	-	-	-	-	-	-	-	-
CONCESSIONS - SOCCER	-	-	-	-	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-	-	-	-	-
REFUND & REIMBURSEMENT	-	1,773	1,400	1,400	-	1,414	1,428	1,442	1,456
OTHER INCOME NON TAXABLE	-	750	500	3,125	2,625	3,156	3,188	3,220	3,252
FIELD RENTALS AND FEES - CASWELL NORTH (all except Mankato uni	-	-	-	3,000	3,000	3,030	3,060	3,091	3,122
FIELD RENTALS NON-TAXABLE - CASWELL NORTH (Mankato United)	-	49,258	48,000	48,000	-	48,480	48,965	49,455	49,950
COVID-19 REVENUE	-	-	-	-	-	-	-	-	-
TRANSFER IN	-	7,543	-	13,125	13,125	13,125	13,125	13,125	13,125
TOTAL MISCELLANEOUS	-	59,824	50,400	69,150	18,750	69,705	70,266	70,833	71,405
TOTAL REVENUES	-	59,824	50,400	69,150	18,750	69,705	70,266	70,833	71,405
EXPENDITURES									
CASWELL NORTH PERSONNEL									
FULL-TIME EMPLOYEES-REGULAR	-	19,755	20,060	46,715	26,655	48,116	49,559	51,046	52,577
PART-TIME EMPLOYEES	-	-	-	-	-	-	-	-	-
TEMPORARY EMPLOYEES-REGULAR	-	-	-	1,500	1,500	1,515	1,530	1,545	1,560
FULL-TIME EMPLOYEES-OVERTIME	-	-	-	400	400	404	408	412	416
SEASONAL EMP. CASWELL CONCESSIONS	-	-	-	-	-	-	-	-	-
PERA CONTRIBUTIONS	-	1,472	1,505	3,504	1,999	3,609	3,717	3,829	3,944
FICA CONTRIBUTIONS	-	1,316	1,535	3,573	2,038	3,680	3,790	3,904	4,021
HEALTH	-	6,162	6,122	9,810	3,688	10,202	10,610	11,034	11,475
LIFE	-	38	46	107	61	108	109	110	111
DISABILITY	-	67	88	206	118	208	210	212	214
VEBA	-	600	600	720	120	720	720	720	720
H S A	-	-	-	613	613	613	613	613	613
FFCRA PAYROLL	-	-	-	-	-	-	-	-	-
COVID-19 PAYROLL	-	-	-	-	-	-	-	-	-
WORKER'S COMPENSATION	-	239	714	1,355	641	1,369	1,383	1,397	1,411
TOTAL PERSONNEL	-	29,649	30,670	68,503	37,833	70,544	72,649	74,822	77,062

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST
CASWELL NORTH SUPPLIES									
CONCESSION MISC.					-	-	-	-	-
ALCOHOLIC BEVERAGES	-	-	-		-	-	-	-	-
OTHER OFFICE SUPPLIES	-	-	-		-	-	-	-	-
TOURNAMENT/EVENT EXPENDITURES					-	-	-	-	-
CLEANING SUPPLIES	-	-	1,000	600	(400)	606	612	618	624
UNIFORM & CLOTHING ALLOWANCE	-	-	-		-	-	-	-	-
MOTOR FUELS	-	-	-		-	-	-	-	-
LUBRICANTS & ADDITIVES	-	-	-		-	-	-	-	-
CHEMICALS AND CHEMICAL PRODUCT	-	2,218	4,000	3,000	(1,000)	3,030	3,060	3,091	3,122
SIGN REPAIR MATERIALS	-	-	-		-	-	-	-	-
EQUIPMENT PARTS	-	2,794	1,200	2,000	800	2,020	2,040	2,060	2,081
BUILDING REPAIR SUPPLIES	-	37	2,000	2,000	-	2,020	2,040	2,060	2,081
LANDSCAPING MATERIALS	-	5,219	5,000	5,000	-	5,050	5,101	5,152	5,204
SIGN AND BANNER MATERIALS		71		200	200	200	200		
OTHER MAINTENANCE SUPPLIES	-	6,972	7,500	7,500	-	7,575	7,651	7,728	7,805
NON CAPITALIZED EQUIPMENT	-	1,872	-		-	-	-	-	-
TOTAL SUPPLIES	-	19,182	20,700	20,300	(400)	20,501	20,704	20,709	20,917
CASWELL NORTH SERVICES AND CHARGES									
CONCESSION % TO TOURNAMENT DIRECTOR	-	-	-		-	-	-	-	-
PROFESSIONAL SERVICES	-	1,036	1,000	1,200	200	1,212	1,224	1,236	1,248
INTERNET	-	924	800	800	-	800	800	800	800
IT, SOFTWARE AND EQUIPMENT	-	189	300	500	200	505	510	515	520
DUES AND SUBSCRIPTIONS	-	46	50	50	-	51	52	53	54
TRAVEL EXPENSE	-	14	25	25	-	25	25	25	25
CELLULAR SERVICE	-	5	130	130	-	131	132	133	134
ELECTRIC UTILITIES	-	5,298	5,000	7,000	2,000	7,070	7,141	7,212	7,284
GAS UTILITIES	-	809	600	900	300	909	918	927	936
REFUSE DISPOSAL	-	-	-		-	-	-	-	-
RENTALS	-	-	-		-	-	-	-	-
REMIT STATE TAX	-	-	-		-	-	-	-	-
GENERAL LIABILITY	-	51	51	52	1	53	54	55	56
PROPERTY INSURANCE	-	1,138	1,200	1,450	250	1,523	1,599	1,679	1,763
AUTOMOTIVE INSURANCE					-	-	-	-	-
MISCELLANEOUS	-	1,440	1,500	1,000	(500)	1,010	1,020	1,030	1,040
MERCHANT FEES - CREDIT CARD	-	42	40	40	-	40	40		
TOTAL SERVICES AND CHARGES	-	10,992	10,696	13,147	2,451	13,329	13,515	13,665	13,860
CASWELL NORTH CAPITAL OUTLAY									
OTHER EQUIPMENT PURCHASE	-	-	500		(500)	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	500	-	(500)	-	-	-	-
TOTAL EXPENDITURES	-	59,824	62,566	101,950	39,384	104,374	106,868	109,196	111,839
REVENUES OVER (UNDER) EXPENDITURES	-	(0)	(12,166)	(32,800)	(20,634)	(34,669)	(36,602)	(38,363)	(40,434)
FUND BALANCE BEGINNING		-	(5,804)	(17,970)		(17,970)	(52,639)	(89,241)	(127,604)
FUND BALANCE ENDING		(0)	(17,970)	(50,770)		(52,639)	(89,241)	(127,604)	(168,038)

CULTURE & RECREATION FUND

Reports to – Katie Heintz – Culture, Recreation, and Quality of Life Director

Description:

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

Services:

- Wrestling
- Tennis
- Soccer
- T-Ball
- Golf
- Sand Volleyball
- Fitness Classes
- Weight Loss Challenge
- Culture and Recreation Classes/Events

Opportunities:

- Pickleball
- Youth Basketball
- Additional Training Camps

Highlights:

- Created the first Culture and Recreation activity book
- Added Youth Volleyball
- Offered over 70 scholarships while working with Connecting Kids Mankato

Future Challenges:

- Finding staff or coaches
- Locating alternate areas to hold classes (example: indoor volleyball nets)
- Finding additional classes or activities that the public would like to see offered



CULTURE & RECREATION FUND

Reports to – Katie Heintz – Culture, Recreation, and
Quality of Life Director

Wrestling

	2021	2022	2023 YTD	2024 Est.
Registrations	77	91	70	95
Revenue		\$ 12,165	\$ 14,206	\$ 13,350
Expense		\$ 18,103	\$ 5,037	\$ 7,200
Revenues Over/Under		\$ (5,938)	\$ 9,169	\$ 6,150

Tennis

	2021	2022	2023 YTD	2024 Est.
Registrations	88	110	60	80
Revenue		\$ 9,350	\$ 4,976	\$ 6,500
Expense		\$ 7,583	\$ 4,153	\$ 5,540
Revenues Over/Under		\$ 1,767	\$ 823	\$ 960

Soccer

	2021	2022	2023 YTD	2024 Est.
Registrations	0	169	157	160
Revenue		\$ 9,505	\$ 11,281	\$ 10,100
Expense		\$ 7,200	\$ 8,519	\$ 8,550
Revenues Over/Under		\$ 2,305	\$ 2,762	\$ 1,550

T-Ball

	2021	2022	2023 YTD	2024 Est.
Registrations	41	38	36	40
Revenue		\$ 2,985	\$ 2,629	\$ 3,100
Expense		\$ 2,001	\$ 3,459	\$ 2,710
Revenues Over/Under		\$ 984	\$ (830)	\$ 390

Golf				
	2021	2022	2023 YTD	2024 Est.
Registrations	78	32	15	30
Revenue		\$3,770	\$1,361	\$3,050
Expense		\$2,987	\$2,168	\$2,950
Revenues Over/Under		\$783	\$(807)	\$100

Sand Volleyball				
	2021	2022	2023 YTD	2024 Est.
Registrations			20	30
Revenue			\$1,261	\$1,950
Expense			\$573	\$965
Revenues Over/Under			\$688	\$985

Fitness Classes (Non-Swim)				
	2021	2022	2023 YTD	2024 Est.
Revenue		\$73	\$2,593	\$2,950
Expense		\$314	\$1,789	\$1,545
Revenues Over/Under		\$(241)	\$804	\$1,405

Culture & Quality of Life Programming				
	2021	2022	2023 YTD	2024 Est.
Revenue		\$1,744	\$3,011	\$2,970
Expense		\$1,502	\$1,917	\$1,050
Revenues Over/Under		\$242	\$1,094	\$1,920

General Operations				
	2021	2022	2023 YTD	2024 Est.
Revenue		\$22,167	\$2,520	\$4,500
Expense		\$22,069	\$22,567	\$12,572

YOUTH FOOTBALL FUND

Reports to – Katie Heintz – Culture, Recreation, and Quality of Life 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 3 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 3 to 2nd grade
- Tackle Football: 3rd grade to 6th grade

Highlights:

- 1,047 players for the 2023 season
- Registration revenue of over \$152,000
- Additional New Uniforms in 2023

Opportunities

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

Future Challenges:

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

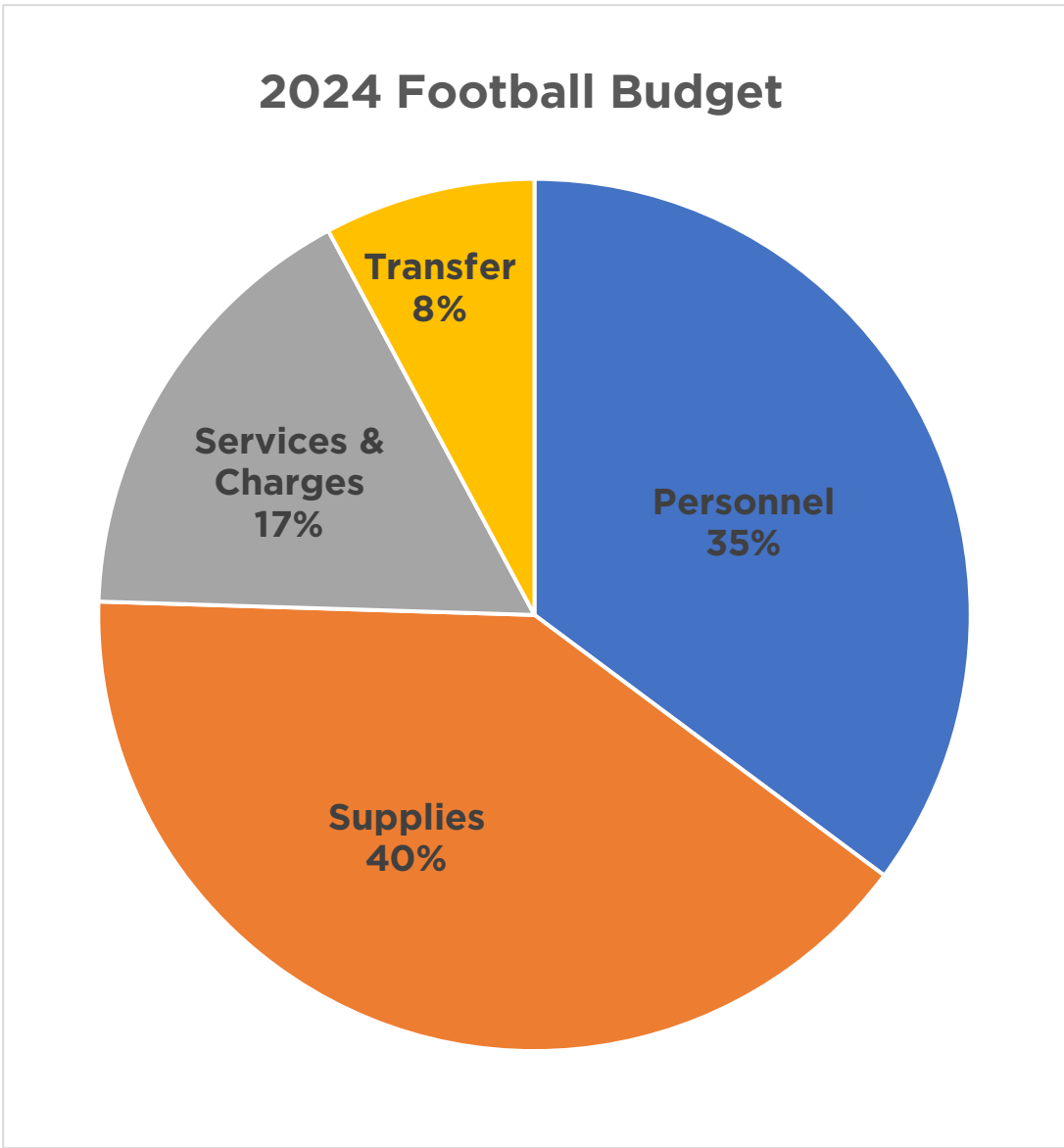
Department	Job Classification	2022	2023	2024
YOUTH FOOTBALL	Caswell Sports Director			0.1
	Youth Football Director	1	1	0.5
	Department Total	1	1	0.6



YOUTH FOOTBALL FUND

Reports to – Katie Heintz – Culture, Recreation, and Quality of Life Director

Youth Football	2022 Actual	2023 Budget	2024 Proposed	+/- 2023/2024	Comments
Personnel	79,910	77,122	58,934	(18,188)	Reduce FTE to PTE
Supplies	108,565	143,350	67,500	(75,850)	Decrease in uniform expense
Services & Charges	27,210	27,660	27,925	265	
Transfer	-	-	13,125	13,125	Transfer to Caswell North
TOTAL	\$215,685	\$248,132	\$167,484	\$(80,648)	



YOUTH FOOTBALL FUND

Youth Football Player Breakdown

Grade	2021	2022	2023 YTD	2024 Est.
Mini Tykes	-	41	54	55
Kindergarten	67	59	57	65
First Grade	100	115	97	105
Second Grade	88	138	153	115
Third Grade	114	151	171	160
Fourth Grade	171	156	174	185
Fifth Grade	157	185	164	185
Sixth Grade	146	151	177	180
Total	843	955	1,047	1,050

Youth Football Registration Revenue Breakdown

Grade	2021	2022	2023 YTD	2024 Est.
Mini Tykes	-	\$3,485	\$5,130	\$5,500
Kindergarten	\$5,025	\$5,015	\$5,415	\$6,500
First Grade	\$7,500	\$9,775	\$9,215	\$10,500
Second Grade	\$6,600	\$11,730	\$14,535	\$11,500
Third Grade	\$17,100	\$22,650	\$29,925	\$28,800
Fourth Grade	\$25,650	\$23,400	\$30,450	\$33,300
Fifth Grade	\$23,550	\$27,750	\$28,700	\$33,300
Sixth Grade	\$21,900	\$22,650	\$30,975	\$32,400
Total	\$107,325	\$125,520	\$154,345	\$161,800

Youth Football Revenue Breakdown

Revenue	2021	2022	2023 YTD	2024 Est.
Sponsorship	\$39,050	\$61,425	\$54,475	\$60,000
Donation	\$7,224	\$4,000	\$1,097	\$21,000
Other	\$3,416	\$1,204	\$(1,556)	\$1,100
Total Football Revenue	\$157,015	\$192,149	\$208,361	\$243,900

LIBRARY ENDOWMENT FUND

Reports to - Katie Heintz – Culture, Recreation,
and Quality of Life 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:

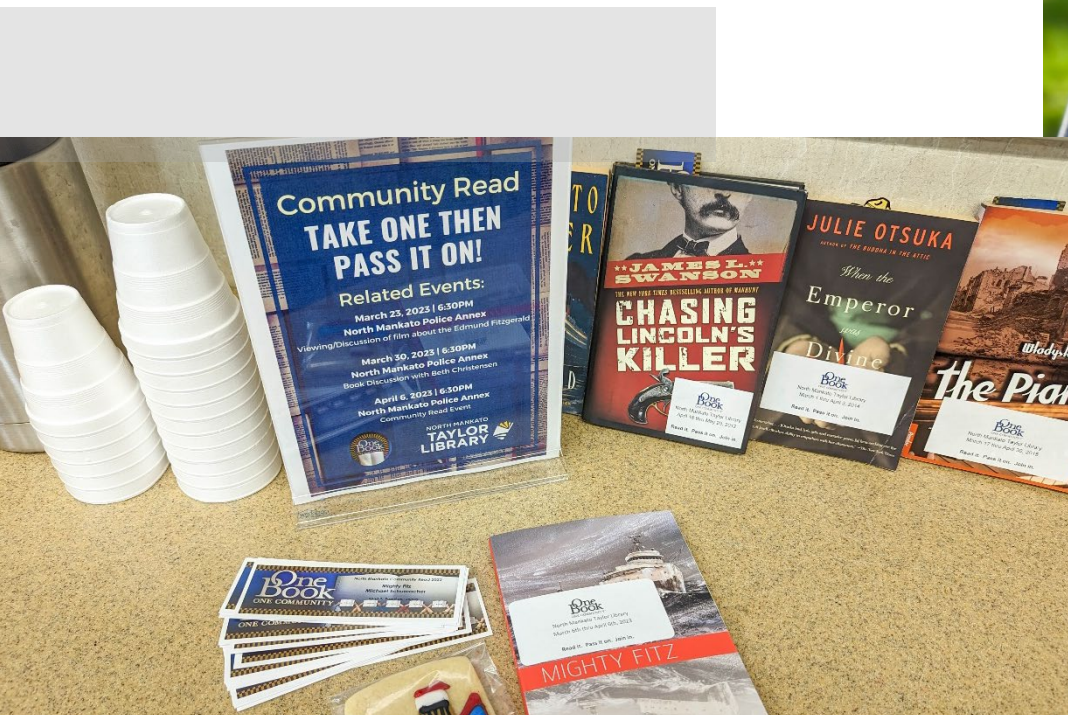
- Bookin' on Belgrade
- Music in the Park
- Adult Spelling Bee
- Backpack for Books
- Community Read
- Art Splash
- Party on the Prairie
- Summer Reading Programs

Highlights:

- 55th year of the Summer Reading Program
- 18th Annual Art Splash
- 11th year of Community Read
- Hosted the Bookin' on Belgrade 5k since 2014
- Coordinated 5th 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.
- 6th 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 2024 Budget									
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST
REVENUES									
INVESTMENT EARNINGS									
INTEREST EARNINGS					-				
TOTAL INVESTMENT EARNINGS	-				-	-	-	-	-
CONTRIBUTIONS AND DONATIONS									
FOOD & BEVERAGE TAX	12	20	-		-	-	-	-	-
STATE TAX - OTHER	163	277	-		-	-	-	-	-
CITY SALES TAX	12	20			-	-	-	-	-
COUNTY SALES TAX	12	20			-	-	-	-	-
CONTRIBUTIONS/DONATIONS PRIVATE	2,000	1,419	3,000	3,000	-	3,000	3,000	3,000	3,000
CONTRIBUTIONS - SPEC PROGRAMS	13,528	16,128	6,000	8,500	2,500	8,500	8,500	8,500	8,500
CONTRIBUTIONS - SPEC PROG BOOKIN' ON BELGRADE	1,682	2,445	1,000	2,000	1,000	2,000	2,000	2,000	2,000
CONTRIBUTIONS - MUSIC IN THE PARK	1,786	3,467	1,000	2,000	1,000	2,000	2,000	2,000	2,000
CONTRIBUTIONS - SPELLING BEE	953	1,530	1,000	1,000	-	1,000	1,000	1,000	1,000
CONTRIBUTIONS - SPEC PROG BACKPACK FOR BOOKS	110	4,866	5,000	5,000	-	5,000	5,000	5,000	5,000
CONTRIBUTIONS - SPEC PROG COMMUNITY READ			1,000	5,000	4,000	5,000	5,000	5,000	5,000
CONTRIBUTIONS - SPEC PROG SUMMER READ	9,932	11,454	12,000	14,000	2,000	14,000	14,000	14,000	14,000
CONTRIBUTIONS - SPEC PROG ACHF GRANTS					-	-	-	-	-
COVID-19 Revenue	-	-	-		-	-	-	-	-
TOTAL CONTRIBUTIONS AND DONATIONS	30,190	41,647	30,000	40,500	10,500	40,500	40,500	40,500	40,500
OTHER									
OTHER INCOME - NON-TAXABLE - ART SPLASH	481	860	500	850	350	850	850	850	850
TOTAL OTHER	481	860	500	850	350	850	850	850	850
TRANSFERS IN									
TRANSFERS FROM 101 GENERAL FUND	21,750	15,000	15,000	15,000	-	15,000	15,000	15,000	15,000
TOTAL TRANSFERS IN	21,750	15,000	15,000	15,000	-	15,000	15,000	15,000	15,000
TOTAL REVENUES	52,421	57,507	45,500	56,350	10,850	56,350	56,350	56,350	56,350
EXPENDITURES									
SUPPLIES									
SPECIAL PROGRAMS - LIBRARY	30,014	47,705	20,000	19,000	(1,000)	19,000	19,000	19,000	19,000
SPECIAL PROGRAMS - COMMUNITY READ	-	-	5,000	5,000	-	5,000	5,000	5,000	5,000
SPECIAL PROGRAMS - SUMMER READING	8,770	13,156	14,000	14,000	-	14,000	14,000	14,000	14,000
SPECIAL PROGRAMS - ART SPLASH	2,150	3,300	4,500	4,500	-	4,500	4,500	4,500	4,500
SPECIAL PROGRAMS - BACKPACK BOOK CLUB	-	3,896	5,000	5,000	-	5,000	5,000	5,000	5,000
SPECIAL PROGRAMS - BOOKIN' ON BELGRADE	1,677	4,229	4,000	4,000	-	4,000	4,000	4,000	4,000
SPECIAL PROGRAMS - MUSIC IN THE PARK	3,350	3,800	200	3,800	3,600	3,800	3,800	3,800	3,800
SPECIAL PROGRAMS - SPELLING BEE	585	591	500	500	-	500	500	500	500
SPECIAL PROGRAMS - ACHF GRANTS OTHER	1,716	930	-		-	-	-	-	-
REMIT STATE TAX	198	337	-		-	-	-	-	-
MISCELLANEOUS	380	-	-	400	400	400	400	400	400
MERCHANT FEES - CREDIT CARDS	45	58	50	75	25	75	75	75	75
COVID-19 EXPENSES					-	-	-	-	-
TOTAL SUPPLIES	48,885	78,002	53,250	56,275	3,025	56,275	56,275	56,275	56,275
TOTAL EXPENDITURES	48,885	78,002	53,250	56,275	3,025	56,275	56,275	56,275	56,275

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.

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

Highlights:

- \$832,743 sales tax collected in 2022
- \$808,264 sales tax collected in 2021
- \$695,603 sales tax collected in 2020

Future Challenges:

- Maintaining consistent sales tax revenues



LOCAL OPTION SALES TAX - 221

CITY OF NORTH MANKATO, MINNESOTA SALES TAX FUND(S) - 221 2024 Budget

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	COMMENTS
REVENUES										
SALES TAXES	808,264	832,743	800,000	950,000	150,000	950,000	950,000	950,000	950,000	
TOTAL REVENUES	808,264	832,743	800,000	950,000	150,000	950,000	950,000	950,000	950,000	
EXPENDITURES										
CASWELL PARK	16,211	-	-		-	-	-	-	-	
NORTH MANKATO TAYLOR LIBRARY					-	-	-	-	-	
SPRING LAKE - LAKE IMPROVEMENTS	2,200				-	-	-	-	-	
TRANSFERS - Debt Service Fund 311	299,850	524,107	691,500	728,700	37,200	493,700	481,300	499,900	630,000	2009C, 2010B, 2021A Bonds
TOTAL EXPENDITURES	318,261	524,107	691,500	728,700	37,200	493,700	481,300	499,900	630,000	
REVENUES OVER (UNDER) EXPENDITURES	490,003	308,636	108,500	221,300	112,800	456,300	468,700	450,100	320,000	
TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES					-	-	-	-	-	
CASH, BEGINNING	337,266	822,588	402,849	511,349	-	732,649	1,188,949	1,657,649	2,107,749	
CASH, ENDING	822,588	402,849	511,349	732,649	-	1,188,949	1,657,649	2,107,749	2,427,749	
CASH. AS % OF EXPENDITURES	258%	32%	74%	101%	0%	241%	344%	422%	385%	

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 GAMBLING 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

Groups:

- Eagles
- Loyola Booster
- Mankato Area Hockey Association
- Mankato Area Youth Baseball

Highlights:

- \$32,963 collected in 2022
- \$26,530 donated in 2022

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 2024 Budget									
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST
REVENUES									
CONTRIBUTIONS AND DONATIONS									
EAGLES AERIE 269	20,022	10,496	20,022	20,000	(22)	20,000	20,000	20,000	20,000
LOYOLA BOOSTER CLUB	16,618	15,211	16,618	13,000	(3,618)	13,000	13,000	13,000	13,000
MANKATO AREA HOCKEY ASSN	4,125	4,699	4,125	5,000	875	5,000	5,000	5,000	5,000
MANKATO AREA YOUTH BASEBALL	10,269	2,557	10,269	4,000	(6,269)	4,000	4,000	4,000	4,000
					-				
TOTAL CONTRIBUTIONS AND DONATIONS	51,034	32,963	51,034	42,000	(9,034)	42,000	42,000	42,000	42,000
TOTAL REVENUES	51,034	32,963	51,034	42,000	(9,034)	42,000	42,000	42,000	42,000
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
BETHANY COLLEGE				560	560	560	560	560	560
BOY SCOUT TROOP #29	500	500	500	500	-	500	500	500	500
BUSINESS ON BELGRADE			1,000	10,000	9,000	10,000	10,000	10,000	10,000
CHILDREN'S MUSEUM OF SOUTHERN MINNESOTA	2,000	2,000	1,000	2,000	1,000	2,000	2,000	2,000	2,000
COMMUNITY RESOURCE DIRECTORY			2,500	2,500	-	2,500	2,500	2,500	2,500
CONNECTING COMMERCE			1,000	1,000	-	1,000	1,000	1,000	1,000
CONNECTING KIDS	500	500	500	500	-	500	500	500	500
DANCING WITH THE MANKATO STARS				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
GREATER MANKATO DIVERSITY COUNCIL				1,500	1,500	1,500	1,500	1,500	1,500
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	500	500	500	500	-	500	500	500	500
LASTING IMPRINT	500	500	500	500	-	500	500	500	500
LEEP	1,000	2,000	500	2,000	1,500	2,000	2,000	2,000	2,000
MAGFA	500	500	500	500	-	500	500	500	500
MANKATO AREA LACROSSE PROGRAM	500	500	500	500	-	500	500	500	500
MANKATO AREA PUBLIC SCHOOLS DIST. 77	3,000	2,500	2,000	3,500	1,500	3,500	3,500	3,500	3,500
MANKATO WEST ACTIVITIES DEPT.	1,000	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000
MN COUNCIL OF CHURCHES - TAPESTRY PROJECT				6,000	6,000	6,000	6,000	6,000	6,000
MNMYF FOOTBALL	500				-	-	-	-	-
MRCI	2,000	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000
NORTH MANKATO BUSINESS & ACTIVITIES			5,000	5,000	-	5,000	5,000	5,000	5,000
PARTNERS FOR AFFORDABLE HOUSING	1,000	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000
RIVER MEADOWS COMMUNITY GARDEN		500			-	-	-	-	-
SBDC	500	500	500	500	-	500	500	500	500
SOUTH CENTRAL COLLEGE	3,000	3,000	3,000	3,000	-	3,000	3,000	3,000	3,000
SOUTHERN MN INITIATIVE FOUNDATION (SMIF)				500	500	500	500	500	500
TOYS FOR TOTS	500	500	500	500	-	500	500	500	500
TWIN RIVERS COUNCIL - NicBluCares				2,700	2,700	2,700	2,700	2,700	2,700
TWIN RIVERS COUNCIL - Annual Appropriation				13,000	13,000	13,000	13,000	13,000	13,000
UNITED WAY	2,900	3,530	1,700	4,100	2,400	4,100	4,100	4,100	4,100
VINE FAITH IN ACTION - SUMMIT CENTER				12,000	12,000	12,000	12,000	12,000	12,000
YMCA BROTHERS, SISTERS	1,000	1,000	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	26,400	26,530	32,200	84,360	52,160	84,360	84,360	84,360	84,360
TOTAL EXPENDITURES	26,400	26,530	32,200	84,360	52,160	84,360	84,360	84,360	84,360
REVENUES OVER (UNDER) EXPENDITURES	24,634	6,433	18,834	(42,360)	(61,194)	(42,360)	(42,360)	(42,360)	(42,360)

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:

- Sale to Gordini
- Northport Industrial Expansion plan being developed

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



JOINT ECONOMIC DEVELOPMENT - 240

CITY OF NORTH MANKATO, MINNESOTA PORT AUTHORITY JOINT ECONOMIC DEVELOPMENT - 240 2024 Budget												
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	2029 FORECAST	COMMENTS
REVENUES												
MISCELLANEOUS												
RENTS AND ROYALTIES	36,275	10,258	11,275	8,613	9,000	(2,275)	9,000	9,000	9,000	9,000	9,000	Cropland lease
SALE OF LAND			150,000	696,800	150,000	-	150,000	150,000	150,000	150,000	150,000	
REFUND & REIMBURSEMENT				3,892		-	-	-	-	-	-	
LOAN INTEREST - LEFEBVRE	2,567	2,468	2,400	1,786	2,265	(135)	2,265	2,265	2,265	2,265	2,265	Matures 2038
TOTAL MISCELLANEOUS REVENUES	38,842	12,726	163,675	711,091	161,265	(2,410)	161,265	161,265	161,265	161,265	161,265	
TRANSFERS IN												
TRANSFER IN FROM 228 PA GENERAL FUND - FOR RIST PAYMENT						-				-	-	
TOTAL TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	
DEBT												
BENCO OWNER EQUITY (REPAYMENT)			-			-						
TOTAL DEBT	-	-	-	-	-	-	-	-	-	-	-	
TOTAL REVENUES	38,842	12,726	163,675	711,091	161,265	(2,410)	161,265	161,265	161,265	161,265	161,265	
EXPENDITURES												
ENGINEERING FEES			-			-	-	-	-	-	-	
PROFESSIONAL SERVICES		560	15,450	142,802	3,000	(12,450)	3,090	3,183	3,278	3,376	3,477	
MISCELLANEOUS			7,000	296,006	7,000	-	7,000	7,000	7,000	7,000	7,000	
PROPERTY TAX	33,276	32,712	36,050	25,156	50,312	14,262	51,821	53,376	54,977	56,626	58,325	
SERVICES AND CHARGES	33,276	33,272	58,500	463,964	60,312	1,812	61,911	63,559	65,255	67,002	68,802	
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	33,276	33,272	58,500	463,964	60,312	1,812	61,911	63,559	65,255	67,002	68,802	
REVENUES OVER (UNDER) EXPENDITURES	5,566	(20,546)	105,175	247,127	100,953	(4,222)	99,354	97,706	96,010	94,263	92,463	

FEDERAL REVOLVING LOAN

Reports to – Kevin McCann – Executive Vice President

Description:

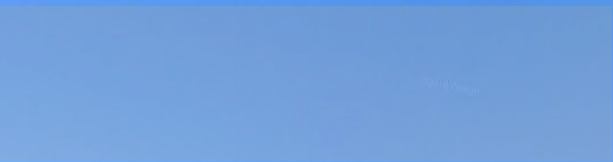
The Federal Revolving Loan Fund began in 1986 as a business loan from the State to the Coloplast. The loan was repaid to the City of North Mankato with the intention of establishing a revolving loan program for future businesses to apply to. The program is tied to the rules and regulations from the federal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

Services:

- Loans up to \$300,000

Highlights:

- Four active loans
- \$474,258 in loans receivable at the end of 2022



FEDERAL REVOLVING LOAN - 229

CITY OF NORTH MANKATO, MINNESOTA FEDERAL REVOLVING LOAN FUND - 229 2024 Budget

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	2029 FORECAST	COMMENTS
REVENUES											
INTEREST EARNINGS	625	3,877	871	3,400	2,529	3,400	3,400	3,400	3,400	3,400	
UNREALIZED GAIN/LOST - INVESTMENT	2,699	20,244	5,073	15,000	9,927	15,000	15,000	15,000	15,000	15,000	
LOAN INTEREST	1,297	595			-	-	-	-	-	-	
LOAN INTEREST - Equity Supply (Kevin Boerboom)	910	853	475	475	-	475					Matures in 2023 - Paying Slow will continue
LOAN INTEREST - Stanley & Beverly Defries (Countryside Refrigeration)	374				-	-					Complete
LOAN INTEREST - Theuninck Rolling Green Properties LLC	1,242				-	-					Complete
LOAN INTEREST - D&K Powdercoating	5,468	4,878	4,271	3,644	(626)	3,644	2,999	2,999	2,334	1,649	Matures in 2029
LOAN INTEREST - Mankato Brewery	1,966	1,758	1,576	1,372	(204)	1,372	1,162	1,162	945	721	Matures in 2030
LOAN INTEREST - Next Gen RF	10,328	9,664	9,031	8,315	(717)	8,315	7,568	7,568	6,792	5,846	
TOTAL REVENUES	24,910	41,869	21,297	32,206	10,909	32,206	30,129	30,129	28,471	26,616	
EXPENDITURES											
ECONOMIC DEVELOPMENT LOANS					-	-	-	-	-	-	Future Loans
MISCELLANEOUS	420	420	420	420	-	433	446	459	473	487	
UNCOLLECTIBLE-BAD DEBT					-	-	-	-	-	-	
SERVICES AND CHARGES	420	420	420	420	-	433	446	459	473	487	
TRANSFERS OUT											
OPERATING TRANSFERS					-	-	-	-	-	-	
TOTAL TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURES	420	420	420	420	-	433	446	459	473	487	
REVENUES OVER (UNDER) EXPENDITURES	24,490	41,449	20,877	31,786	10,909	31,773	29,683	29,670	27,998	26,129	
FUND BALANCE BEGINNING	1,862,470	1,886,960	1,928,409	1,949,286		1,981,072	2,012,845	2,042,528	2,072,198	2,100,195	
FUND BALANCE ENDING	1,886,960	1,928,409	1,949,286	1,981,072		2,012,845	2,042,528	2,072,198	2,100,195	2,126,324	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES											
(INCREASE) DECREASE IN ASSETS											
INTEREST RECEIVABLE ON INVESTMENT					-						
LOAN RECEIVABLE					-						
LOAN PRINCIPAL - Equity Supply (Kevin Boerboom)	2,090		1,275	1,275	-	1,275	-				Matures in 2023 - Paying Slow will continue
Refrigeration)	13,538				-						Complete
LOAN PRINCIPAL - Theuninck Rolling Green Properties LLC	214,945				-						Complete
LOAN PRINCIPAL - D&K Powdercoating	19,393		20,590	21,216	626	20,539	21,216	21,862	22,527	23,212	Matures in 2029
LOAN PRINCIPAL - Mankato Brewery	6,320		6,711	6,915	204	6,711	6,915	7,125	7,342	7,565	Matures in 2030
LOAN PRINCIPAL - Next Gen RF	16,247		17,597	18,314	717	17,597	18,314	19,060	19,387	20,783	
ALLOWANCE FOR UNCOLLECTIBLE AC					-						
TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	272,533				1,548	46,122	46,445	48,048	49,256	51,560	
CASH, BEGINNING	1,070,261	1,366,041	1,407,490	1,428,367	1,460,153	1,460,153	1,491,926	1,521,609	1,551,279	1,579,276	
CASH, ENDING	1,366,041	1,407,490	1,428,367	1,460,153	1,471,062	1,491,926	1,521,609	1,551,279	1,579,276	1,605,405	

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:

- \$30,238 in loans receivable at the end of 2022
- 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 2024 Budget											
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	2029 FORECAST	COMMENTS
REVENUES											
LOAN INTEREST					-						
LOAN INTEREST - Minnesota Truck & Tractor	898	717	711	621	(90)	719	612	510	405	295	MATURES 2030
LOAN INTEREST - Southern MN Surgical	1,572	597	221	140	(81)	198					MATURES 2025
COVID-19 Assistance Loans	1,024	2,220	2,850	2,589	(261)	2,589	1,829	1,046			TOTAL Loans
NORTHSIDE REVIVALS LOAN INTEREST - 1					-	702	632	559	482		
NORTHSIDE REVIVALS LOAN INTEREST - 2					-	770	632	559	482		
NORTHSIDE REVIVALS LOAN INTEREST - 3					-		702	632	559		
NORTHSIDE REVIVALS LOAN INTEREST - 4					-		702	632	559		
NORTHSIDE REVIVALS LOAN INTEREST - 5					-		770	702	632	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	
TOTAL MISCELLANEOUS REVENUES	3,493	3,534	3,782	3,350	(432)	5,366	6,649	6,882	5,155	2,377	
TRANSFERS IN											
TRANSFERS					-		-			-	
TOTAL TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	
TOTAL REVENUES	3,493	3,534	3,782	3,350	(432)	5,366	6,649	6,882	5,155	2,377	
EXPENDITURES											
PROFESSIONAL SERVICES		789	1,000	1,000	-	1,000	1,000	1,000	1,000	1,000	
BAD DEBT EXPENSE					-	-	-	-	-	-	
NORTHSIDE REVIVALS											
Grant		-	3,000	3,000	-	3,000	3,000	3,000	3,000	3,000	One \$3k grants/year
Loan		-	25,000	25,000	-	25,000	25,000	25,000	25,000	25,000	One \$25K loans/year
Professional Services - Architect Consultation					-	-	-	-	-	-	
Advertising		-	500	-	(500)	-	-	-	-	-	
Miscellaneous	500	500	-	500	500	500	500	500	500	500	
Credit Card Fees	25	41	25	50	25	50	50	50	50	50	
TOTAL EXPENDITURES	525	1,330	29,525	29,550	25	29,500	29,500	29,500	29,500	1,000	
REVENUES OVER (UNDER) EXPENDITURES	2,969	2,204	(25,743)	(26,200)	(457)	(24,134)	(22,851)	(22,618)	(24,345)	1,377	
FUND BALANCE BEGINNING	233,241	236,209	238,413	212,670		186,470	162,336	139,485	116,867	92,522	
FUND BALANCE ENDING	236,209	238,413	212,670	186,470		162,336	139,485	116,867	92,522	93,899	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES											
LOAN PRINCIPAL - Minnesota Truck & Tractor	2,827		2,769	2,859	90	2,761	2,859	2,961	3,066	3,185	MATURES 2030
LOAN PRINCIPAL - Southern MN Surgical	2,011		2,179	2,260	81	2,011	2,267				MATURES 2025
COVID-19 Assistance Loans	12,500				-	24,989	25,749	26,532	26,532		TOTAL Loans
NORTHSIDE REVIVALS - FORGIVABLE LOAN					-						
NORTHSIDE REVIVALS LOAN PRINCIPAL - 1					-	1,728	1,798	1,871	1,948		
NORTHSIDE REVIVALS LOAN PRINCIPAL - 2					-	1,660	1,728	1,798	1,871		
NORTHSIDE REVIVALS LOAN PRINCIPAL - 3					-		1,660	1,728	1,798		
NORTHSIDE REVIVALS LOAN PRINCIPAL - 4					-		1,660	1,728	1,798		
NORTHSIDE REVIVALS LOAN PRINCIPAL - 5					-			1,660	1,728		
NORTHSIDE REVIVALS LOAN PRINCIPAL - 6					-			1,660	1,728		
NORTHSIDE REVIVALS LOAN PRINCIPAL - 7					-			1,660	1,660		
NORTHSIDE REVIVALS LOAN PRINCIPAL - 8					-			1,660	1,660		
TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	17,339	-	4,948	5,119	172	33,150	37,722	43,258	43,790	3,185	
CASH, BEGINNING	57,189	104,717	106,921	81,178		54,978	30,844	7,993	(14,625)	(38,970)	
CASH, ENDING	104,717	106,921	81,178	54,978		30,844	7,993	(14,625)	(38,970)	(37,593)	

TIF DISTRICT FUNDS

Reports to – Kevin McCann – Executive Vice President

Active Districts:

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.

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
IDD 8	Marigold Redev.	2037
IDD 19	422 Belgrade	2039
IDD 26	Belgrade Redev.	2047

Highlights:

- Two new TIF projects are in progress: Gordini and Hotel Redevelopment



DEBT TIF DISTRICT FUNDS

CITY OF NORTH MANKATO, MINNESOTA DEBT TIF DISTRICTS 2024 Budget											
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	2029 FORECAST	COMMENTS
REVENUES											
TAX INCREMENTS											
FUND 250 TIF 1-8 MARIGOLD	77,536	81,783	81,782	96,616	14,834	96,616	96,616	96,616	96,616	96,616	Decertified 2037
FUND 251 TIF 1-14 WEBSTER (F/X Fusion)	26,522	26,525	26,522	26,525	3	26,522	26,522	26,522	26,522	-	Decertified 2027, now 2028
FUND 255 TIF 2 WEBSTER AVE. (Sign Pro)	6,917	6,916	6,914	6,913	(1)	6,912	6,911	6,910	6,909	6,908	Decertified 2036
FUND 258 TIF 1-19 422 BELGRADE	32,059	36,171	36,171	38,302	2,131	-	38,302	38,302	38,302	38,302	Decertified 2039
FUND 264 TIF 1-26 BELGRADE REDEV. (Frandsen)	-	11,508	11,504	37,100	25,596	-	37,100	37,100	37,100	37,100	Decertified 2047
FUND 265 TIF 2-1 GORDINI	-	-	-	-	-	86,455	87,373	88,301	89,238	90,184	Decertified 2033
FUND 266 TIF 2-2 HOTEL REDEVELOPMENT	-	-	-	-	-	-	70,152	71,486	72,840	74,214	Decertified 2051
TOTAL TAX INCREMENTS	143,034	162,903	162,893	205,456	42,563	216,505	362,976	365,237	367,527	343,324	
OTHER											
PAYMENT IN LIEU OF INCREMENT - 422 BELGRADE	-	-	-	-	-	-	-	-	-	-	
TOTAL OTHER	-	-	-	-	-	-	-	-	-	-	
TOTAL TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	
TOTAL REVENUES	143,034	162,903	162,893	205,456	42,563	216,505	362,976	365,237	367,527	343,324	
EXPENDITURES											
ECONOMIC DEVELOPMENT											
PERSONNEL SERVICES	-	-	-	-	-	-	-	-	-	-	
SUPPLIES	-	-	-	-	-	-	-	-	-	-	
SERVICES AND CHARGES	-	-	-	1,855	1,855	1,855	1,855	1,855	1,855	1,855	
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	
TRANSFERS OUT											
FUND 250 TIF 1-8 MARIGOLD - 2010D BONDS	70,000	75,000	100,000	107,625	7,625	-	-	-	-	-	FINAL D/S PAYMENT IN 2024
FUND 251 TIF 1-14 WEBSTER - 2010D BONDS	11,194	11,285	10,651	8,064	(2,587)	-	-	-	-	-	FINAL D/S PAYMENT IN 2024
FUND 255 TIF 2 WEBSTER AVE. - 2010D BONDS	6,916	6,917	6,182	6,182	-	-	-	-	-	-	FINAL D/S PAYMENT IN 2024
FUND 258 TIF 1-19 422 BELGRADE	32,090	31,490	30,860	35,090	4,230	34,210	33,310	32,390	36,355	35,180	FINAL D/S PAYMENT IN 2035
FUND 264 TIF 1-26 BELGRADE REDEV. (Frandsen)	-	11,506	11,504	37,100	25,596	36,100	35,100	34,100	33,100	37,000	
FUND 265 TIF 2-1 GORDINI	-	-	-	-	-	86,455	87,373	88,301	89,238	90,184	
FUND 266 TIF 2-2 HOTEL REDEVELOPMENT	-	-	-	-	-	-	70,152	71,486	72,840	74,214	
TOTAL TRANSFERS OUT	120,200	136,198	159,197	194,061	34,864	156,765	225,935	226,277	231,533	236,578	
TOTAL EXPENDITURES	120,200	136,198	159,197	195,916	36,719	158,620	227,790	228,132	233,388	238,433	
REVENUES OVER (UNDER) EXPENDITURES	22,834	26,705	3,696	9,540	5,906	57,885	135,186	137,105	134,139	104,891	
FUND BALANCE BEGINNING	(295,094)	(272,261)	-	-	-	-	-	-	-	-	
FUND BALANCE ENDING	(272,261)	-	-	-	-	-	-	-	-	-	
TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	16,500	16,500	16,500	116,000	99,500	116,000	116,000	117,000	28,138	-	Marigold Interfund Loan - Payoff in 2028
CASH, BEGINNING	248,044	254,377	-	-	-	-	-	-	-	-	
CASH, ENDING	254,377	-	-	-	-	-	-	-	-	-	

PAYGO TIF DISTRICT FUNDS

CITY OF NORTH MANKATO, MINNESOTA											
TOTAL PAYGO TIF DISTRICTS											
2024 Budget											
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	2029 FORECAST	COMMENTS
REVENUES											
TAX INCREMENTS											
FUND 256 TIF 1-18 LJP WASTE SOLUTIONS	-	-	-	-	-	-	-	-	-	-	Decertified 2021
FUND 257 TIF 1-20 ZIEGLER CATEPILLAR	87,088	-	-	-	-	-	-	-	-	-	Decertified 2021
FUND 259 TIF 1-22 LINDSAY WINDOWS	21,498	-	-	-	-	-	-	-	-	-	Decertified 2021
FUND 261 TIF 1-23 D&K POWDER COATING	67,307	67,306	67,307	67,307	-	67,307	-	-	-	-	Decertified 2025
FUND 262 TIF 1-24 BIRCHWOOD COTTAGES	41,195	44,481	44,481	44,481	-	44,481	44,481	-	-	-	Decertified 2026
FUND 263 TIF 1-25 BLUE STAR POWER	212,549	207,737	207,737	207,737	-	207,737	207,737	207,737	207,737	-	Decertified 2028
TOTAL TAX INCREMENTS	429,637	319,524	319,525	319,525	-	319,525	252,218	207,737	207,737	-	
TOTAL OTHER					-						
TOTAL TRANSFERS IN					-						
TOTAL REVENUES	429,637	319,524	319,525	319,525	-	319,525	252,218	207,737	207,737	-	
EXPENDITURES											
ECONOMIC DEVELOPMENT											
PERSONNEL SERVICES					-						
SUPPLIES					-						
SERVICES & CHARGES - PAYGO											
FUND 256 TIF 1-18 LJP WASTE SOLUTIONS	-	-	-	-	-	-	-	-	-	-	Decertified 2021
FUND 257 TIF 1-20 ZIEGLER CATEPILLAR	87,088	-	-	-	-	-	-	-	-	-	Decertified 2021
FUND 259 TIF 1-22 LINDSAY WINDOWS	21,498	-	-	-	-	-	-	-	-	-	Decertified 2021
FUND 261 TIF 1-23 D&K POWDER COATING	67,307	67,306	67,307	67,307	-	67,307	-	-	-	-	Decertified 2025
FUND 262 TIF 1-24 BIRCHWOOD COTTAGES	41,195	44,481	44,481	44,481	(0)	44,481	44,481	-	-	-	Decertified 2026
FUND 263 TIF 1-25 BLUE STAR POWER	212,549	207,737	207,737	207,737	-	207,737	207,737	207,737	207,737	-	Decertified 2028
SERVICES AND CHARGES	429,637	319,524	319,525	319,525	(0)	319,525	252,218	207,737	207,737	-	
CAPITAL OUTLAY					-						
TOTAL TRANSFERS OUT					-						
TOTAL EXPENDITURES	429,637	319,524	319,525	319,525	(0)	319,525	252,218	207,737	207,737	-	
REVENUES OVER (UNDER) EXPENDITURES	(0)	-	(0)	-	0	-	-	-	-	-	
FUND BALANCE BEGINNING											
FUND BALANCE ENDING											
TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES											
CASH, BEGINNING											
CASH, ENDING											

MARIGOLD TIF DISTRICT FUND

CITY OF NORTH MANKATO, MINNESOTA TIF 1-8 MARIGOLD DAIRY - 250 2024 Budget											
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 PROPOSED	+/- 2023/2024	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	2029 FORECAST	COMMENTS
REVENUES											
PROPERTY TAXES											
TAX INCREMENTS	77,536	81,783	81,782	96,616	14,834	96,616	96,616	96,616	96,616	96,616	Decertified 2037
TOTAL PROPERTY TAXES	77,536	81,783	81,782	96,616	14,834	96,616	96,616	96,616	96,616	96,616	
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	77,536	81,783	81,782	96,616	14,834	96,616	96,616	96,616	96,616	96,616	
EXPENDITURES											
ECONOMIC DEVELOPMENT											
MISCELLANEOUS					-	-	-	-	-	-	
SERVICES AND CHARGES	-	-	-	-	-	-	-	-	-	-	
TRANSFERS OUT											
OPERATING TRANSFERS - 379 2010D BONDS	70,000	75,000	100,000	107,625	7,625						FINAL PAYMENT IN 2024
TOTAL TRANSFERS OUT	70,000	75,000	100,000	107,625	7,625	-	-	-	-	-	
TOTAL EXPENDITURES	70,000	75,000	100,000	107,625	7,625	-	-	-	-	-	
REVENUES OVER (UNDER) EXPENDITURES	7,536	6,783	(18,218)	(11,009)	7,209	96,616	96,616	96,616	96,616	96,616	
FUND BALANCE BEGINNING	(388,193)	(380,657)	(373,874)	(392,092)		(403,101)	(306,485)	(209,869)	(113,253)	(16,637)	
FUND BALANCE ENDING	(380,657)	(373,874)	(392,092)	(403,101)		(306,485)	(209,869)	(113,253)	(16,637)	79,979	
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	99,500	116,000	116,000	117,000	28,138		FINAL PAYMENT IN 2028
TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	16,500	16,500	16,500	116,000	99,500	116,000	116,000	117,000	28,138	-	
CASH, BEGINNING	154,945	145,981	152,764	134,546		123,537	220,153	316,769	413,385	510,001	
CASH, ENDING	145,981	152,764	134,546	123,537		220,153	316,769	413,385	510,001	606,617	



CAPITAL IMPROVEMENT

CIP Memo

2024-2028 CIP Schedule

Streets, Parks, Water, Sewer,
Storm Water CIP Schedules

To: Kevin McCann, City Administrator
From: Jessica Ryan, Finance Director
Date: December 4, 2023
Re: 2024-2028 CIP Schedule

2024-2028 CIP

Attached is the 2024-2028 CIP Schedule (**Exhibit A**) for the City of North Mankato. This document is part 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 regular City Council deliberations.

The first years of the CIP (2024-2028) become a capital budget. Items placed in the identified but not yet scheduled category should not be seen as fixed commitments but as 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 2024 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 \$72,525,475, the total value of projects identified in the 2024-2028 CIP is \$29,692,303 more than the 2023-2027 CIP. The budget includes \$652,595 of identified but not scheduled funds. It is important to note that the significant increase comes from 3 main things. First, we moved several items from the general fund to the CIP fund. Second, we added two departments to these schedules so we could be more transparent. Third, Public Works Director Arnold reviewed each item and updated their cost estimates and project year, which has not been done in quite some time. The CIP also includes moving the Caswell Indoor Recreation Project from 2023 to 2025. In 2023, no bonds were issued. Additional projects on the CIP include Northridge Forcemain and Lift Station Rehab, Sherman St, Cross St, Page Ave, Quincy St, Wheeler Ave, Garfield Ave, and Haughton Ave.

The \$8.8 million proposed for 2024 is the result of the following:

- \$1,061,475 for equipment replacement (attached Exhibit A)
- \$849,000 for pavement management and park improvements
- \$40,000 for the culture and recreation funds
- \$439,000 for the water fund
- \$470,000 for the sewer fund
- \$110,000 for the stormwater fund

- \$5,850,000 for bonded projects (Northridge force main and lift station rehab, Hoover Dr SRTS, Sherman St, and ravine improvements)

2024-2028 Proposed Cash Expenditures

The 2024 CIP proposes the following cash expenditures:

Five-Year Capital Improvement Schedule For Years 2024-2028					
Project or Activity	2023-2027	2024-2028	Variance	TOTAL CIP	Notes
Re Roof City Hall		150,000	150,000	150,000	
Server Updates	36,822		(36,822)	-	
Sweeper	557,000	275,000	(282,000)	275,000	
Parks General Equipment - Trucks, Mowers, etc.		791,000	791,000	791,000	
Street General Equipment - Trucks, Skid loaders, etc.	500,000	891,000	391,000	891,000	
Police Cruiser	395,000	510,000	115,000	510,000	\$170,000 coming from Safety Money
Police Radios	135,000	100,000	(35,000)	100,000	
Police Heat in Garage		5,000	5,000	5,000	
Police Evidence Room Heat	3,000		(3,000)	-	Safety Money to be Used
Replace Controls/Equip for Heating & AC		90,405	90,405	90,405	Safety Money to be Used
Police Body Cameras		108,475	108,475	108,475	Safety Money to be Used
Police Project TBD		52,595	52,595	52,595	Safety Money to be Used
Dump Truck		140,000	140,000	140,000	
Used Plow		90,000	90,000	90,000	
Fire Engine	250,000	800,000	550,000	800,000	Some Safety Money to be Used
Replace roof on Station #2		160,000	160,000	160,000	
Overhaul Community Room Kitchen	50,000	100,000	50,000	100,000	
Replace overhead doors at Station #2 (5 Doors: 4 in front and one in back)	30,000	30,000	-	30,000	
Mower Replacement	176,000		(176,000)	-	
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)	-	
Sub-Total Cash / Capital Facilities & Equipment Replacement	2,622,822	4,753,475	2,130,653	4,753,475	Some items moved from General Fund to Capital Fund
Pavement Management Plan	4,164,500	3,271,000	(893,500)	3,271,000	
Park Improvements	1,260,000	1,615,000	355,000	1,615,000	
Sub-Total Cash / Dept Plans	5,424,500	4,886,000	(538,500)	4,886,000	
Groomer for Fields		40,000	40,000	40,000	
Shades and Foul Poles		300,000	300,000	300,000	
Repair leak in liner		-	-	-	
PA System for Pool Area		7,000	7,000	7,000	
Update Tables and Chairs		6,000	6,000	6,000	
Sub-Total Cash / Culture & Rec	-	353,000	353,000	353,000	Not included in prior years

Five-Year Capital Improvement Schedule For Years 2024-2028					
Project or Activity	2023-2027	2024-2028	Variance	TOTAL CIP	Notes
Pull & Repair Well Pumps	430,000	694,000	264,000	694,000	Pump repair costs vary by size & location of pump
Pull & Service High Service Pumps	75,000	68,000	(7,000)	68,000	
Wellhead Protection Measures	25,000	28,000	3,000	28,000	
Reroof Water Plant	125,000	125,000	-	125,000	
Water Tower Painting	150,000	50,000	(100,000)	50,000	Reduced to repaint logo only
Rehab Filters	350,000	-	(350,000)	-	
Vehicles	175,000	331,000	156,000	331,000	
Drainage From Splashpad		175,000	175,000	175,000	
Leak Locator		22,000	22,000	22,000	
Lead Water Service Line Inventory		12,000	12,000	12,000	
Lead Service Line Replacement		647,000	647,000	647,000	Result of State Mandate
Pave Tower Blvd Access Road		80,000	80,000	80,000	
Water Fill Station		150,000	150,000	150,000	
SCADA Updates		110,000	110,000	110,000	
Projects TBD		583,000	583,000	583,000	
Capital Contributions	100,000		(100,000)	-	
Sub-Total Cash / Water Fund	1,430,000	3,075,000	1,645,000	3,075,000	
Vehicles	175,000	268,000	93,000	268,000	
North Ridge Lift Station Submersible Pump Conversion		800,000	800,000	800,000	
Maintenance		1,088,000	1,088,000	1,088,000	
Capital Contributions	1,260,000	1,443,000	183,000	1,443,000	
Sub-Total Cash / Sewer Fund	1,435,000	3,599,000	2,164,000	3,599,000	
Capital Contributions		250,000	250,000	250,000	
Sub-Total Cash / Recycle Fund	-	250,000	250,000	250,000	
Maintenance		50,000	50,000	50,000	
Capital Contributions		995,000	995,000	995,000	
Sub-Total Cash / Storm Water Fund	-	1,045,000	1,045,000	1,045,000	Not included in prior years
Capital Contributions		75,000	75,000	75,000	
Sub-Total Cash / Solid Waste Fund	-	75,000	75,000	75,000	

2024-2028 Bonding

The 2024-2028 CIP proposes the following debt expenditures:

Project or Activity	2023-2027	2024-2028	Variance	IDENTIFIED BUT NOT SCHEDULED	TOTAL CIP	Notes
Northridge Forcemain and Lift Station Rehab		1,000,000	1,000,000		1,000,000	Total Project= 1,000,000
Hoover Dr. SRTS	520,000	180,000	(340,000)		180,000	Total Project = 520,000 0.34 Grants / 0.18 City Funds
Sherman St. (South to Monroe)	800,000	3,170,000	2,370,000		3,170,000	Total Project= 4,240,600 1.07 MSA/3.17 City Funds
Ravine Improvements	1,500,000	3,000,000	1,500,000		3,000,000	
Caswell Park Phase #2 Fieldhouse Construction (City Portion)	17,000,000	12,750,000	(4,250,000)		12,750,000	Total Project= 25,500,000 State Appropriation 12.75 / Sales Tax Bonds 12.75
Cross St. (Monroe to Webster)		1,995,000	1,995,000		1,995,000	Total Project= 1,995,000
Page Ave (Center to Range)		1,470,000	1,470,000		1,470,000	Total Project= 1,470,000
Quincy St (McKinley to Webster)		578,000	578,000		578,000	Total Project= 578,000
Wheeler Ave (Cross to Range)		903,000	903,000		903,000	Total Project= 903,000
Garfield Ave. (Center to Range)		1,333,000	1,333,000		1,333,000	Total Project= 1,333,000 May be able to get LRIP funds
PW Building - Build in 2026	6,000,000	18,000,000	12,000,000		18,000,000	Total Project= 18,000,000
Belgrade Ave. Improvements (Three-lane & Interchange)	1,500,000	241,000	(1,259,000)		241,000	Total Project= 1,985,000 1.744 Grants / 0.241 City Funds
Haughton Ave (Countryside to Howard)		4,012,000	4,012,000		4,012,000	Total Project= 4,012,000
Somerset Dr. Improvements	4,316,000	5,257,000	941,000		5,257,000	Total Project = 5,257,000
Howard Dr./Lor Ray Dr. Roundabout - City Portion	284,850		(284,850)		-	
Street Reconstruction Project (TBD)			-	600,000	600,000	
Sub-Total Bonds	31,920,850	53,889,000	21,968,150	600,000	54,489,000	

Sales Tax Project

As proposed, the 2024-2028 CIP includes the \$25.5 million Caswell Indoor Recreation Facility construction. As currently proposed, \$12.75 million has been allocated from the Sales Tax Bonds, with another bonding request from the State for \$12.75 million and the balance from a future abatement bond. This project was moved from 2023 to 2025 due to the State Legislature.

Parks Plan

The 2024 budget includes \$204,000 in capital funds. Of that amount, \$65,000 is allocated for the Wheeler Park parking lots. The budget also includes \$112,000 for work at Spring Lake Park, \$20,000 for park sign replacements, and \$3,000 for King Arthur Park. For the years 2024-2028, Parks funding has been allocated annually according to the Park Capital Improvement Plan. Staff has identified the following projects in Exhibit B as the 2024-2028 Parks Capital Improvement Plan. Minor revisions may be needed to stay within the budgeted amounts.

Streets Plan

The 2024 budget includes \$645,000 in street mill and overlay projects. This includes pavement management for Green Acres Dr, Castle Dr, La Mar, and more. The budget also includes \$520,000 for the Hoover Safe Routes to School project. Exhibit C identifies the street maintenance projects for 2024-2028. Minor revisions may be needed to stay within the budgeted amounts.

Water Fund Plan

The 2024 budget includes \$289,000 in water capital funding. Of that amount, \$175,000 is allocated for new drainage from the splashpad. The water plan also includes \$150,000 in annual maintenance. Exhibit D identifies the water fund capital projects for 2024-2028.

Sewer Fund Plan

The 2024 budget includes \$290,000 in sewer capital funding. \$230,000 of that budget is allocated for the Northridge force main replacement. The sewer plan also includes \$180,000 in annual maintenance. Exhibit E identifies the sewer fund capital projects for 2024-2028.

Storm Water Fund Plan

The 2024 budget includes \$110,000 in stormwater capital funding. Of that amount, \$50,000 is for the lift station repairs and upgrades. Exhibit F identifies the stormwater fund capital projects for 2024-2028.

Exhibit A

Five-Year Capital Improvement Schedule - Bonded portions
For Years 2024-2028

Project or Activity	Dept.	Strategic Program Area	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	Estimated 5 year costs	IDENTIFIED BUT NOT SCHEDULED	TOTAL CIP	Notes
Re Roof City Hall	Gen Gov	Admin/Leg.			150,000			150,000		150,000	
Police Cruiser	Police	Public Safety	170,000	85,000	85,000	85,000	85,000	510,000		510,000	2024: Public Safety Money to be used
Body Cameras	Police	Public Safety	108,475					108,475		108,475	2024: Public Safety Money to be used
Police Radios	Police	Public Safety	20,000	20,000	20,000	20,000	20,000	100,000		100,000	
Heat in Police Garage	Police	Public Safety		5,000				5,000		5,000	
Replace Controls/Equip for Heating & AC	Police	Public Safety	90,405					90,405		90,405	2024: Public Safety Money to be used
Project TBD - Public Safety Money	Police	Public Safety	52,595					52,595		52,595	2024: Public Safety Money to be used
Fire Engine/Pump Truck	Fire	Public Safety		800,000				800,000		800,000	Will be receiving some public safety money to be used towards this truck
Station 2 Roof Replacement	Fire	Public Safety	160,000					160,000		160,000	
Overhead Doors at Station 2	Fire	Public Safety		30,000				30,000		30,000	
Overhaul Community Room Kitchen	Fire	Public Safety		100,000				100,000		100,000	
General Equipment - Mowers, Etc	Parks	Equipment	90,000	60,000	60,000	60,000	60,000	330,000		330,000	2024: Mower (90)
General Equipment - Mowers, Etc	Parks	Equipment		130,000				130,000		130,000	2025: Chipper (90), 2 UTV's (40)
Motor Vehicles	Parks	Equipment	60,000	63,000	66,000	69,000	73,000	331,000		331,000	
Used Plow from Nicollet County	Streets	Equipment	90,000					90,000		90,000	
Streets Trucks	Streets	Motor Vehicles	120,000	63,000	66,000	69,000	73,000	391,000		391,000	2024: 2 trucks
General Equipment - Skid loaders, etc	Streets	Equipment	100,000	100,000	100,000	100,000	100,000	500,000		500,000	
Sweeper	Streets	Equipment		275,000				275,000		275,000	
Dump Truck	Streets	Equipment				140,000		140,000		140,000	
Chipper and Truck Replacement	Streets	Equipment		60,000				60,000		60,000	
Asphalt Roller Replacement	Streets	Equipment		50,000				50,000		50,000	
Leaf Collector Replacement	Streets	Equipment		125,000				125,000		125,000	
Single Axle Truck Replacement	Streets	Motor Vehicles			225,000			225,000		225,000	
Sub-Total Cash / Capital Facilities & Equipment Replacement			1,061,475	1,961,000	777,000	543,000	411,000	4,753,475	-	4,753,475	
Street Mill and Overlay Projects	Streets	Infrastructure	645,000	583,000	701,000	669,000	673,000	3,271,000		3,271,000	2024: Green Acres, La Mar, Castle, Caswell Lot, 2 Aliys
Park Improvements	Parks	Recreation	204,000	242,000	269,000	350,000	550,000	1,615,000		1,615,000	
Sub-Total Cash / Dept Plans			849,000	825,000	970,000	1,019,000	1,223,000	4,886,000	-	4,886,000	
Groomer for Fields	Caswell	Recreation	40,000					40,000		40,000	
Shades and Foul Poles	Caswell	Recreation		300,000				300,000		300,000	
Repair leak in liner	Swim Facility	Recreation									
PA System for Pool Area	Swim Facility	Recreation		7,000				7,000		7,000	
Update Tables and Chairs	Library	Recreation		6,000				6,000		6,000	
Sub-Total Cash / Culture & Rec			40,000	313,000	-	-	-	353,000	-	353,000	
Pull & Repair Well Pumps	Water	Infrastructure	125,000	126,000	132,000	152,000	159,000	694,000		694,000	Pump repair costs vary by size & location of pump
Pull & Service High Service Pumps	Water	Infrastructure	20,000		23,000	25,000		68,000		68,000	
Wellhead Protection Measures	Water	Infrastructure	5,000	5,000	6,000	6,000	6,000	28,000		28,000	
Drainage From Splashpad	Water	Infrastructure	175,000					175,000		175,000	
Leak Locator	Water	Capital	22,000					22,000		22,000	
Lead Water Service Line Inventory	Water	Capital	12,000					12,000		12,000	
Lead Service Line Replacement	Water	Capital		150,000	158,000	165,000	174,000	647,000		647,000	
Reroof Water Plant	Water	Infrastructure		125,000				125,000		125,000	
Water Tower Painting (Logo)	Water	Infrastructure		50,000				50,000		50,000	
Pave Tower Blvd Access Road	Water	Infrastructure		80,000				80,000		80,000	
Water Fill Station	Water	Capital			150,000			150,000		150,000	
Rehab Filters	Water	Infrastructure						-		-	
Vehicles	Water	Capital	60,000	63,000	66,000	69,000	73,000	331,000		331,000	
SCADA Updates	Water	Infrastructure	20,000	21,000	22,000	23,000	24,000	110,000		110,000	
Project TBD	Water	Capital			82,000	245,000	256,000	583,000		583,000	
Sub-Total Cash / Water Fund			439,000	620,000	639,000	685,000	692,000	3,075,000	-	3,075,000	
Vehicles	Sewer	Capital	60,000		66,000	69,000	73,000	268,000		268,000	
North Ridge Lift Station Submersible Pump Conversion	Sewer	Capital		800,000				800,000		800,000	
Maintenance	Sewer	Maintenance	180,000	308,000	200,000	200,000	200,000	1,088,000		1,088,000	
Capital Improvements	Sewer	Capital	230,000	88,000	375,000	375,000	375,000	1,443,000		1,443,000	
Sub-Total Cash / Sewer Fund			470,000	1,196,000	641,000	644,000	648,000	3,599,000	-	3,599,000	
Capital Improvements	Recycling	Infrastructure		100,000	50,000	100,000		250,000		250,000	Recycle Carts, Building Maintenance
Sub-Total Cash / Recycling Fund			-	100,000	50,000	100,000	-	250,000	-	250,000	
Maintenance	Storm Water	Maintenance		50,000				50,000		50,000	
Capital Improvements	Storm Water	Infrastructure	110,000	200,000	210,000	225,000	250,000	995,000		995,000	
Sub-Total Cash / Storm Water Fund			110,000	250,000	210,000	225,000	250,000	1,045,000	-	1,045,000	
Capital Improvements	Solid Waste	Maintenance			75,000			75,000		75,000	Garbage Carts
Sub-Total Cash / Solid Waste Fund			-	-	75,000	-	-	75,000	-	75,000	

Exhibit A

Five-Year Capital Improvement Schedule - Bonded portions
For Years 2024-2028

Project or Activity	Dept.	Strategic Program Area	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	Estimated 5 year costs	IDENTIFIED BUT NOT SCHEDULED	TOTAL CIP	Notes
Project or Activity	Dept.	Strategic Program Area	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	Estimated 5 year costs	IDENTIFIED BUT NOT SCHEDULED	TOTAL CIP	Notes
Northridge Forcemain and Lift Station Rehab		Infrastructure	1,000,000					1,000,000		1,000,000	Total Project= 1,000,000
Hoover Dr. SRTS		Infrastructure	180,000					180,000		180,000	Total Project = 520,000 0.34 Grants / 0.18 City Funds
Sherman St. (South to Monroe)		Infrastructure	3,170,000					3,170,000		3,170,000	Total Project= 4,240,600 1.07 MSA/3.17 City Funds
Ravine Improvements		Infrastructure	1,500,000			1,500,000		3,000,000		3,000,000	
Caswell Park Phase #2 Fieldhouse Construction		Recreation		12,750,000				12,750,000		12,750,000	Total Project= 25,500,000 State Appropriation 12.75 / Sales Tax Bonds 12.75
Cross St. (Monroe to Webster)		Infrastructure		1,995,000				1,995,000		1,995,000	Total Project= 1,995,000
Page Ave. (Center to Range)		Infrastructure		1,470,000				1,470,000		1,470,000	Total Project= 1,470,000
Quincy St (McKinley to Webster)		Infrastructure		578,000				578,000		578,000	Total Project= 578,000
Wheeler Ave (Cross to Range)		Infrastructure			903,000			903,000		903,000	Total Project= 903,000
Garfield Ave. (Center to Range)		Infrastructure			1,333,000			1,333,000		1,333,000	Total Project= 1,333,000 May be able to get LRIP funds
PW Building - Build in 2026		Infrastructure		1,500,000	16,500,000			18,000,000		18,000,000	Total Project= 18,000,000
Belgrade Ave. Improvements (Three-lane & Interchange)		Infrastructure			241,000			241,000		241,000	Total Project= 1,985,000 1.744 Grants / 0.241 City Funds
Haughton Ave (Countryside to Howard)		Infrastructure				4,012,000		4,012,000		4,012,000	Total Project= 4,012,000
Somerset Ln. Improvements		Infrastructure					5,257,000	5,257,000		5,257,000	Total Project = 5,257,000
Street Reconstruction Project (TBD)		Infrastructure				600,000		600,000		600,000	
Sub-Total Bonds			5,850,000	16,293,000	18,977,000	6,112,000	5,257,000	54,489,000	-	54,489,000	
Total 2024 CIP			8,819,475	23,558,000	22,339,000	9,328,000	8,481,000	72,525,475	-	72,525,475	

Exhibit B							
PARK CAPITAL IMPROVEMENT PLAN AND PARK MAINTENANCE UPDATES							
Item	Category		2024	2025	2026	2027	2028
Wheeler Park Parking Lot	Capital Improvement	Other Park Improvements	\$ 65,000.00				
Park Sign Replacements	Capital Improvement	Other Park Improvements	\$ 20,000.00				
King Arthur Benches	Capital Improvement	Other Park Improvements	\$ 3,000.00				
Spring Lake Park Shelter 1 Renovation	Capital Improvement	Building & Structure	\$ 30,000.00				
Spring Lake Park Bridge Replacement	Capital Improvement	Building & Structure	\$ 82,000.00				
Pave Old Belgrade Hill Trail	Capital Improvement	Other Park Improvements		\$ 40,000.00			
North Ridge Park Shelter	Capital Improvement	Building & Structure		\$ 40,000.00			
Benson Park Long Lake Bridge	Capital Improvement	Building & Structure		\$ 140,000.00			
Forest Heights Swinging Bench	Capital Improvement	Other Equipment		\$ 3,000.00			
Levee Trail Seal Coating	Capital Improvement	Other Park Improvements		\$ 15,000.00			
Spring Lake Park Fountain and Pump	Capital Improvement	Other Equipment			\$ 30,000.00		
Walter S Farm Park Walking Path to Countryside Dr	Capital Improvement	Other Park Improvements			\$ 25,000.00		
Spring Lake Park Swing Set Replacement	Capital Improvement	Other Equipment			\$ 25,000.00		
Pleasantview Park Shelter w/ Facilities	Capital Improvement	Building & Structure			\$ 40,000.00		
Lookout Dr Rest Area Stone Wall Renovation	Capital Improvement	Other Park Improvements			\$ 30,000.00		
Wheeler Park Improve Plumbing	Capital Improvement	Other Park Improvements			\$ 25,000.00		
Riverview Park Improve Plumbing	Capital Improvement	Other Park Improvements			\$ 25,000.00		
Spring Lake Park Trails Sealcoating	Capital Improvement	Other Park Improvements			\$ 25,000.00		
Centennial Park Concrete Replacement	Capital Improvement	Other Park Improvements			\$ 40,000.00		
Walter S Farm Park Playground for Older Kids	Capital Improvement	Other Equipment				\$ 100,000.00	
Langness Playground Addition	Capital Improvement	Other Equipment				\$ 50,000.00	
Forest Heights Park Shelter w/ Facilities	Capital Improvement	Building & Structure				\$ 45,000.00	
Benson Park Capital Improvement Project	Capital Improvement	Other Park Improvements				\$ 150,000.00	
Benson Park Natural Playscape	Capital Improvement	Other Equipment					\$ 250,000.00
Reserve Park Ball Field	Capital Improvement	Other Park Improvements					\$ 30,000.00
King Arthur Shelter Addition	Capital Improvement	Building & Structure					\$ 40,000.00
Spring Lake Park Shelter 3 Renovation	Capital Improvement	Building & Structure					\$ 50,000.00
Bluff Park Trails Sealcoating	Capital Improvement	Other Park Improvements					\$ 25,000.00
Wheeler Park Bandshell	Capital Improvement	Building & Structure					\$ 150,000.00
Reserve Park Pond Treatment	Capital Improvement	Other Park Improvements	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 5,000.00	\$ 5,000.00
Ash Tree Removals Via DNR Grant	Maintenance	General Fund	\$ 40,000.00	\$ 50,000.00	\$ 60,000.00	\$ 70,000.00	\$ 80,000.00
Langness, Walter S Farm and Forest Heights Basketball Courts	Maintenance	General Fund	\$ 20,000.00				
Riverview Park Landscaping Updates	Maintenance	General Fund	\$ 4,000.00				
Northridge Park Basketball Court Mill and Overlay	Maintenance	General Fund		\$ 20,000.00			
Benson Park Crack Sealing	Maintenance	General Fund		\$ 15,000.00			
Tower Park Tennis Courts	Maintenance	General Fund			\$ 20,000.00		
Tower Park Tennis Courts	Maintenance	General Fund			\$ 20,000.00		
Wheeler Park Tennis Courts	Maintenance	General Fund					
King Arthur Tennis Courts	Maintenance	General Fund				\$ 20,000.00	
Forrest Heights Tennis Courts	Maintenance	General Fund					\$ 20,000.00
	Total Capital Improvement		\$ 204,000.00	\$ 242,000.00	\$ 269,000.00	\$ 350,000.00	\$ 550,000.00
	Total Maintenance		\$ 64,000.00	\$ 85,000.00	\$ 100,000.00	\$ 90,000.00	\$ 100,000.00
	Total		\$ 268,000.00	\$ 327,000.00	\$ 369,000.00	\$ 440,000.00	\$ 650,000.00

Exhibit C							
CITY FUNDED PROJECTS - STREETS CAPITAL IMPROVEMENT PLAN							
Street Name	Start/Finish	Type	2024	2025	2026	2027	2028
Hoover SRTS		SRTS	\$ 520,000.00				
Sherman	Belgrade to Monroe	Reconstruct	\$ 2,496,000.00				
Sherman	South to Belgrade	Reconstruct	\$ 719,000.00				
Page	Center to Range	Reconstruct		\$ 1,470,000.00			
Cross	Monroe to Webster	Reconstruct		\$ 1,995,000.00			
Quincy	McKinley to Webster	Reconstruct		\$ 578,000.00			
Garfield	Center to Range	Reconstruct			\$ 1,333,000.00		
Wheeler	Cross to Range	Reconstruct			\$ 903,000.00		
Belgrade Ave	Three Lane & Interchange	Reconstruct			\$ 1,985,000.00		
Haughton Ave	Countryside Dr to Howard Dr	Reconstruct				\$ 4,012,000.00	
Somerset Ln		Reconstruct					\$ 5,257,000.00
TBD		Reconstruct				\$ 600,000.00	
Caswell Park	West Parking Lot	Mill and Overlay	\$ 45,000.00				
Green Acres Dr	Lor Ray Dr to Haughton Ave	Mill and Overlay	\$ 135,000.00				
Castle Dr	Haughton Ave to Lamar Dr	Mill and Overlay	\$ 85,000.00				
La Mar West	Lor Ray Dr to Haughton Ave	Mill and Overlay	\$ 130,000.00				
LaMar East	Haughton Ave to Howard Dr	Mill and Overlay	\$ 190,000.00				
Sharon Dr	James Dr to James Ct	Mill and Overlay		\$ 121,000.00			
Peggy Ln	Candi Ln to Commerce Dr	Mill and Overlay		\$ 40,000.00			
Mary Cir	Candi Ln to Mary Ln	Mill and Overlay		\$ 137,000.00			
Sherman St	Monroe Ave to Webster Ave	Mill and Overlay		\$ 137,000.00			
Candi Ln	Mary Cir to Peggy Ln	Mill and Overlay		\$ 32,000.00			
Linda Ln	Meyer Ln to Peggy Ln	Mill and Overlay		\$ 53,000.00			
Lake St	Belgrade Ave to Spring Lake Park	Mill and Overlay			\$ 165,000.00		
Lake St	Spring Lake Park to Webster Ave	Mill and Overlay			\$ 182,000.00		
James Ct	James Dr	Mill and Overlay			\$ 27,000.00		
Center Ave	Belgrade to Webster	Mill and Overlay			\$ 260,000.00		
Webster Ave	Lake St to 169	Mill and Overlay				\$ 250,000.00	
2 Alleys		Mill and Overlay	\$ 45,000.00	\$ 47,000.00	\$ 50,000.00	\$ 52,000.00	\$ 55,000.00
Unidentified Projects		Mill and Overlay				\$ 350,000.00	\$ 600,000.00
Bolton & Menk Bid Package		Mill and Overlay	\$ 15,000.00	\$ 16,000.00	\$ 17,000.00	\$ 17,000.00	\$ 18,000.00
		SRTS Total:	\$ 520,000.00	\$ -	\$ -	\$ -	\$ -
		Reconstruct Total:	\$ 3,215,000.00	\$ 4,043,000.00	\$ 4,221,000.00	\$ 4,612,000.00	\$ 5,257,000.00
		Mill and Overlay Total:	\$ 645,000.00	\$ 583,000.00	\$ 701,000.00	\$ 669,000.00	\$ 673,000.00
		GRAND TOTAL	\$ 4,380,000.00	\$ 4,626,000.00	\$ 4,922,000.00	\$ 5,281,000.00	\$ 5,930,000.00

Exhibit D						
WATER CAPITAL IMPROVEMENT AND MAINTENANCE PLAN						
Item	Category	2024	2025	2026	2027	2028
Reroof Plant 2	Capital Improvement		\$125,000.00			
Leak Locator	Capital Improvement	\$22,000.00				
SCADA Updates - Fiber Conversion	Capital Improvement	\$20,000.00	\$21,000.00	\$22,000.00	\$23,000.00	\$24,000.00
Drainage From Splashpad	Capital Improvement	\$175,000.00				
Water Tower Re-Painting Logo (Tower)	Capital Improvement		\$50,000.00			
Lead Water Service Line Inventory	Capital Improvement	\$12,000.00				
Lead Service Line Replacement	Capital Improvement		\$150,000.00	\$158,000.00	\$165,000.00	\$174,000.00
Pave Tower Blvd Access Road	Capital Improvement		\$80,000.00			
Water Fill Station	Capital Improvement			\$150,000.00		
Unknown Future Projects	Capital Improvement			\$82,000.00	\$245,000.00	\$256,000.00
Vehicles	Capital Improvement	\$60,000.00	\$63,000.00	\$66,000.00	\$69,000.00	\$73,000.00
Rehab Filter 1 at Plant 2	Maintenance					
Rehab Filter 2 at Plant 2	Maintenance					
Pull and Repair Well 6	Maintenance				\$152,000.00	
Pull and Repair Well 7	Maintenance					\$159,000.00
Pull and Repair Well 8	Maintenance	\$125,000.00				
Pull and Repair Well 5	Maintenance		\$126,000.00			
Pull and Repair Well 9	Maintenance			\$132,000.00		
Replace Pump #1 and #2 at Water Plant 1	Maintenance					
Pull And Service High Service Pump at Water Plant 1 (Pump 2)	Maintenance					
Pull And Service High Service Pump at Water Plant 2 (Pump 5)	Maintenance	\$20,000.00				
Pull And Service High Service Pump at Water Plant 1 (Pump 3)	Maintenance					
Pull And Service High Service Pump at Water Plant 2 (Pump 6)	Maintenance			\$23,000.00		
Pull And Service High Service Pump at Water Plant 1 (Pump 1)	Maintenance					
Pull And Service High Service Pump at Water Plant 2 (Pump 4)	Maintenance				\$25,000.00	
Wellhead Protection Measures	Maintenance	\$5,000.00	\$5,000.00	\$6,000.00	\$6,000.00	\$6,000.00
Micrometer, Valve Inserts, Hillside Reservoir, Etc	Maintenance					
	Total Capital Improvement	\$289,000.00	\$489,000.00	\$478,000.00	\$502,000.00	\$527,000.00
	Total Maintenance	\$150,000.00	\$131,000.00	\$161,000.00	\$183,000.00	\$165,000.00
	Total	\$439,000.00	\$620,000.00	\$639,000.00	\$685,000.00	\$692,000.00

Exhibit E						
SEWER CAPITAL IMPROVEMENT AND MAINTENANCE PLAN						
Item	Category	2024	2025	2026	2027	2028
Marvin Lift Station Pump and Control Improvements	Capital Improvement					
Carol Court Pump and Control Replacements	Capital Improvement					
Carol Court Gravity Overflow Replacement	Capital Improvement					
Marvin Lift Station Forcemain Replacement	Capital Improvement					
North Ridge Lift Station Submersible Pump Conversion	Capital Improvement		\$800,000			
North Ridge Force Main Replacement	Capital Improvement	\$230,000				
Marie Lane Forcemain Replacement	Capital Improvement			\$150,000		
Howard Dr Forcemain Replacement	Capital Improvement		\$88,000			
Vehicles	Capital Improvement	\$60,000	\$63,000	\$66,000	\$69,000	\$73,000
TBD	Capital Improvement			\$225,000	\$375,000	\$375,000
VFD at Main Lift Station 2, Pump 6	Maintenance					
Replace Howard Lift Station Pump 1 and 2	Maintenance					
Replace Oak Terrace Pump 1 & 2	Maintenance	\$55,000				
Replace Oak Terrace Controls	Maintenance		\$20,000			
SCADA - Fiber Conversion	Maintenance	\$25,000	\$25,000			
Manhole Lining Projects	Maintenance	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000
Sewer Main Lining Projects	Maintenance	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000
	Total Capital Improvement	\$290,000	\$951,000	\$441,000	\$444,000	\$448,000
	Total Maintenance	\$180,000	\$245,000	\$200,000	\$200,000	\$200,000
	Total	\$470,000	\$1,196,000	\$641,000	\$644,000	\$648,000

Exhibit F STORM WATER CAPITAL IMPROVEMENT AND MAINTENCE PLAN						
Item	Category	2024	2025	2026	2027	2028
Wheeler Corp Station - Electrical Upgrades And Generator Backup	Maintenance					
Storm Sewer Lining or Grouting Project	Maintenance		\$ 50,000			
North Ridge Mill and Overlay Underdrain	Capital Improvement					
Lift Station Repairs and Upgrades	Capital Improvement	\$ 50,000	\$ 200,000	\$ 210,000	\$ 225,000	\$ 250,000
Vehicles	Capital Improvement	\$ 60,000				
	Total Maintenance	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -
	Total Capital Improvement	\$ 110,000.00	\$ 200,000.00	\$ 210,000.00	\$ 225,000.00	\$ 250,000.00
	Total	\$ 110,000.00	\$ 250,000.00	\$ 210,000.00	\$ 225,000.00	\$ 250,000.00

To: Mayor, Council Members, and City Administrator
From: Jessica Ryan, Finance Director
Subject: Final Budget Review
Date: November 6, 2023

Overview

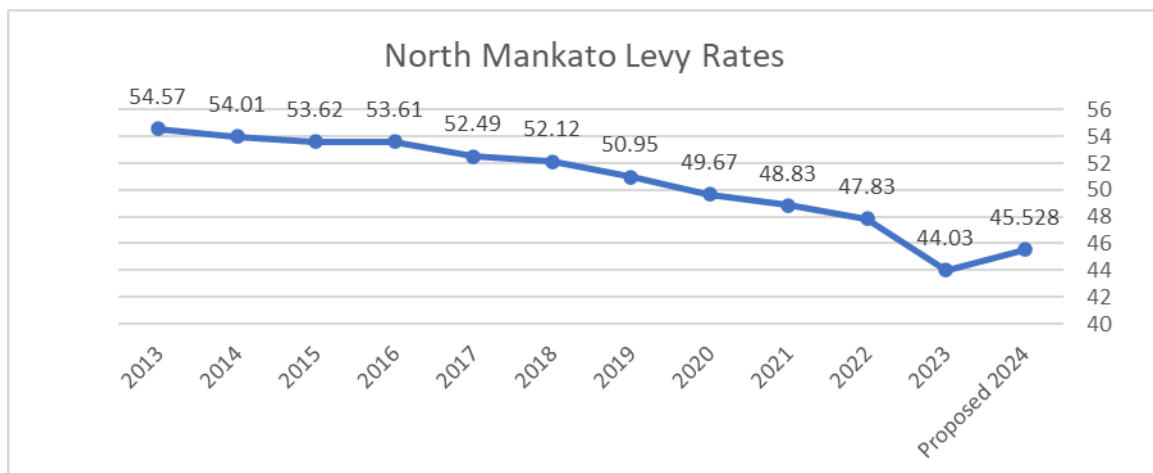
The budget process started back in July. Since then, I have worked with departments to get an understanding of their budget needs for 2024. Staff brought several requests to the Council for their guidance on what should be included in the final budget. We have also made several changes to the budget for this upcoming year such as adding a capital levy and moving items out of the general fund (which should be used for operating expenses only), adding a new department in the general fund to accurately track event expenditures, and changing the coding of items for the Caswell fund based on the recommendations of the department analysis that was completed this year.

Levy Summary

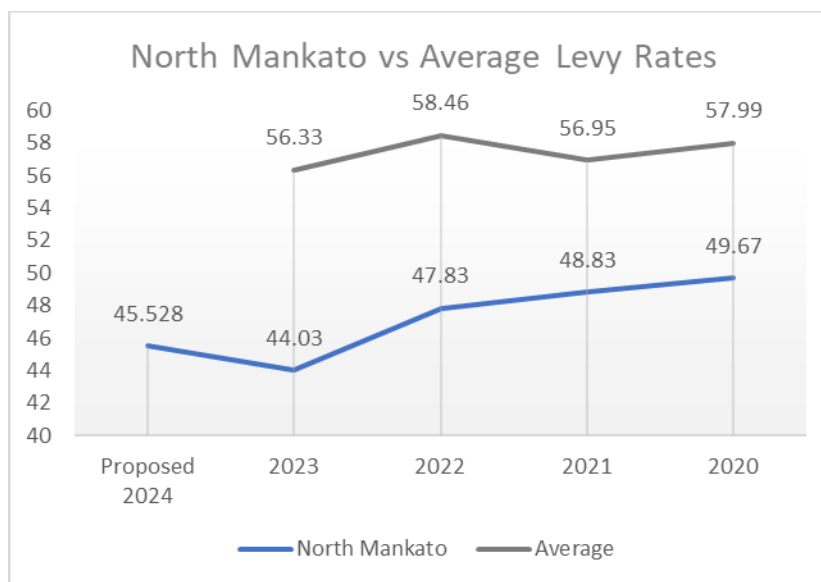
In September, the council approved a preliminary levy of \$8,752,092 or 45.528% after looking at several different options. This levy amount is an increase of 12.93% from 2023 however it is only a 1.5% tax rate change. This means, that a house valued at \$344,600 in 2024 paid \$1,297 in City taxes in 2023 and will pay approximately \$1,541 in 2024. That is only a \$244 increase for the year.

Some of the items included in the levy are vehicles, a parks mower, an increase to mill and overlay for streets, 3.5 new positions (Drug Task Force Agent, IT Coordinator, Environmental Tech, and Full Time Police Secretary), a new roof for Fire Station 2, work at several parks, an increase to bus transit costs, and upgrades for the All Seasons Arena.

Below is a graph that shows the levy rates for North Mankato over the past several years. The City's highest rate was in 2013 at 54.57%. The City has worked diligently since then to lower that rate. In 2023 there was a large decrease of 3.8%. With the proposed rate in 2024 of 45.528%, the rate is still lower than it was in 2022.



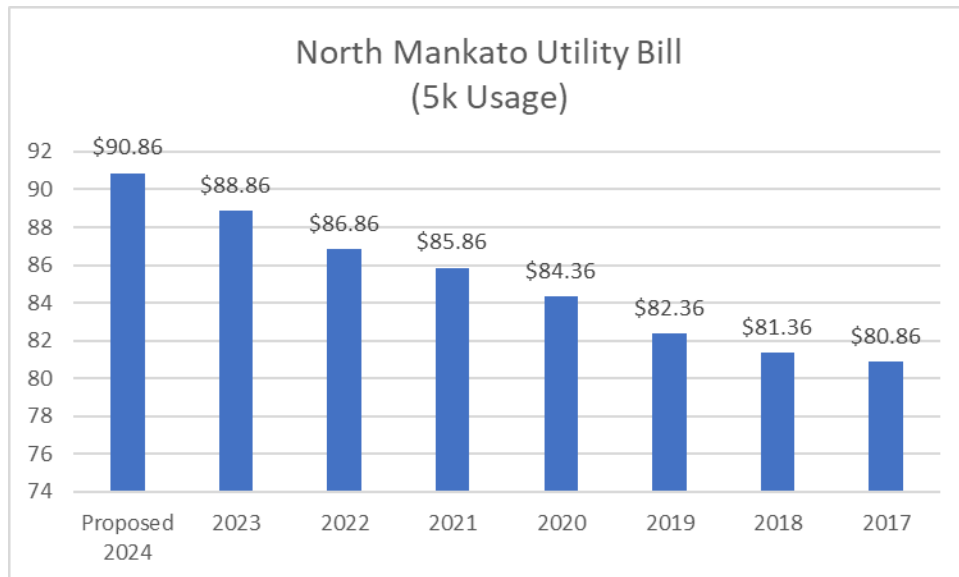
When compared to other similar cities, North Mankato's levy rate is still below the average.



City	Proposed 2024	2023	2022	2021	2020
North Mankato	45.528	44.03	47.83	48.83	49.67
Eagle Lake		36.93	37.47	36.76	34.79
Faribault		47.44	51.68	52.57	53.77
Mankato		41.88	44.07	44.04	44.06
Marshall		59.82	59.93	59.01	58.41
Buffalo		60.37	55.03	54.26	55.81
Willmar		53.03	46.58	40.84	39.84
St. Peter		47.73	51.60	51.70	51.65
Fairmont		62.67	62.67	61.05	61.04
New Ulm		75.12	81.18	77.97	89.05
Hutchinson		53.65	60.41	63.88	66.34
Belle Plaine		81.02	92.42	84.38	83.18
Average		56.33	58.46	56.95	57.99

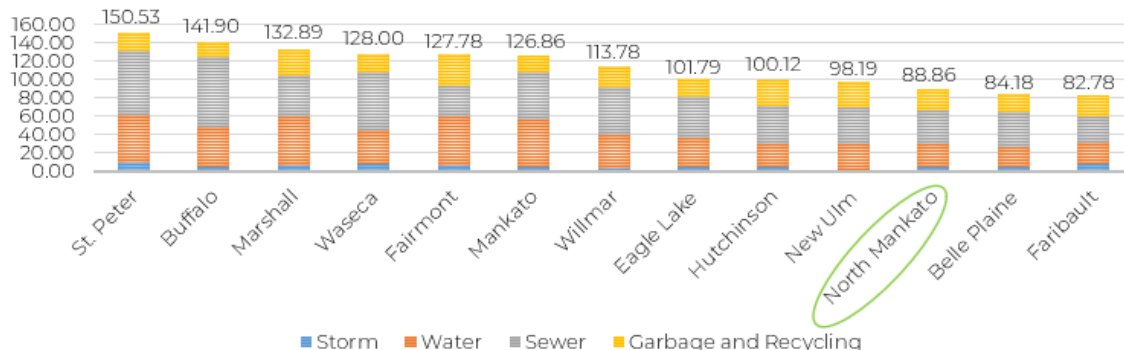
Utility Rates

The 2024 budget includes \$2 in utility rate increases. \$0.50 to the water base rate, \$0.75 to the garbage rate, and \$0.75 to the base storm water rate. These fees will allow the City to remove the online payment fees, do upgrades at the brush site, fund the Environmental Tech position, do repairs at the lift station, and more. Below is a chart that shows the cost of a utility bill over the past several years. The price is based on 5,000 gallons of water usage and medium garbage carts.



The 2024 price of \$90.86 still puts North Mankato in the bottom quarter of utility costs compared to several similar Cities.

**2023 UTILITY RATES FOR
COMPARABLE CITIES**



Summary

In summary, I believe we have had a very productive budget season and have come up with a great plan for 2024. Our tax levy, though increasing, is small enough to have a minimal impact on our residents and a large impact on City operations. Our utility rates are still very low compared to those around us and will allow us to continue offering great service for those in our great City.

Thank you for all your support during this process and I look forward to everything we can accomplish over the years to come.

Jessica Ryan

Jessica Ryan

Finance Director