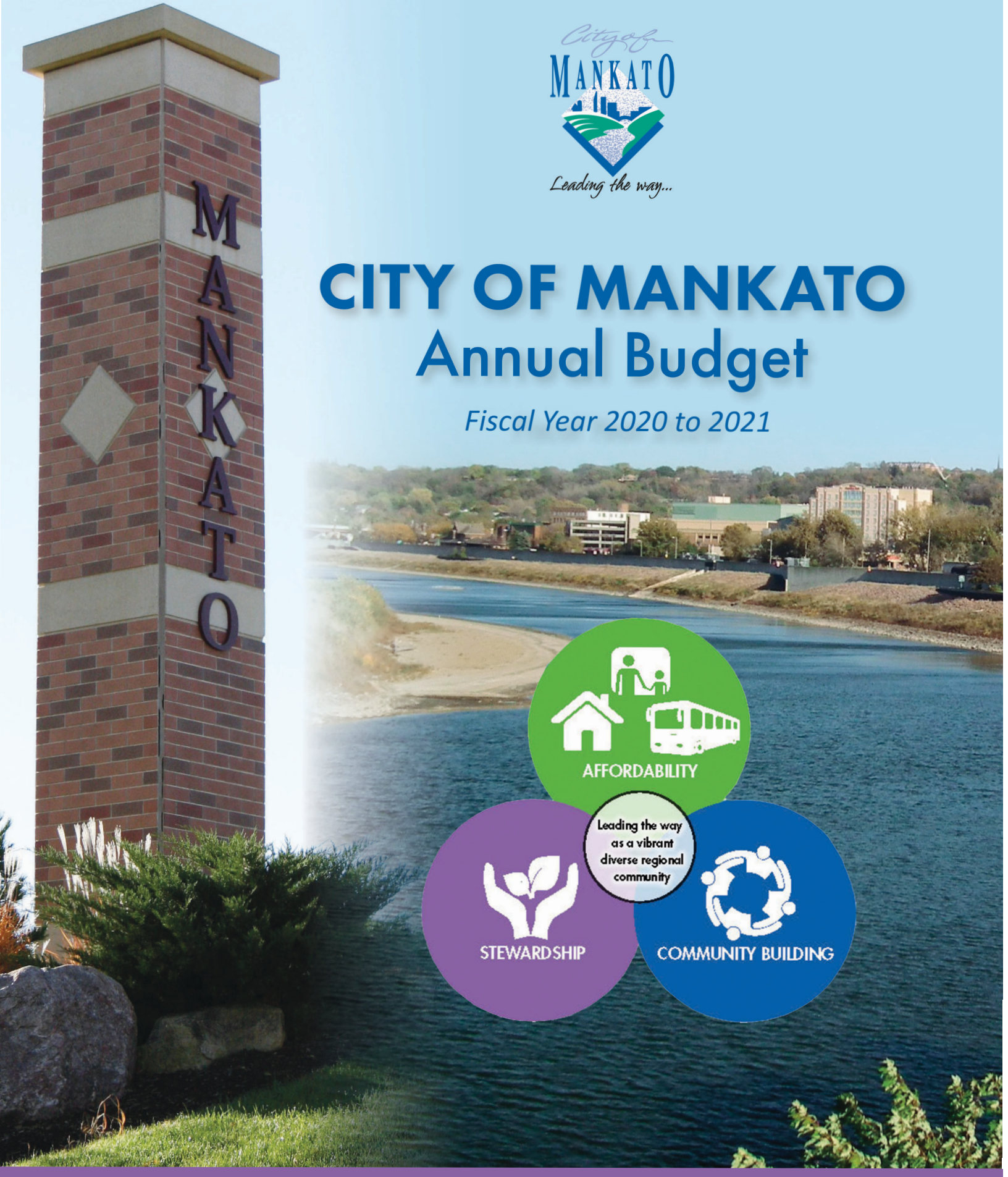
City of MANKATO

Leading the way...

CITY OF MANKATO
Annual Budget

Fiscal Year 2020 to 2021



City of Mankato

Leading the way...

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August 23rd, 2019

Dear Honorable Mayor Massad and Members of the City Council,

Pursuant to the Mankato City Charter and Minnesota Statutes, the City Manager hereby submits to the City Council a recommended revision for Fiscal Years (FY) 2020/2021 Biennial Budget for all funds of the City of Mankato.

Minnesota law requires local governments to establish a preliminary tax annually in September of each year. Similar to previous years the preliminary tax levy is the maximum the can be set by the City Council and is utilized to notice the taxpayer of potential changes in property taxes. After the preliminary levy is set, the levy may not increase (only decrease) prior to final adoption. The city's tax capacity increased (by 3.41 percent) enabling the tax extension rate to remain relatively flat at 44.028 for the eighth consecutive year. The proposed 3.41 percent levy increase results in an increase of $674,000 to the levy. Of which $362,005 (53.71%) is due to new construction, $229,227 (34.01%) is the result of market growth and $82,835 (12.29%) is unabsorbed. The increase in tax capacity and resulting collections will ensure a continued high level of municipal services and responsible capital improvement program that Mankato residents and businesses have come to enjoy. Included in the proposed levy amount, is a $90,000 increase to the Economic Development Authority (EDA). The EDA levy has remained constant over the last five years, it is believed that this increase will provide necessary resources to continue to provide for realistic operation, program and alignment of marketing service delivery in conjunction with Greater Mankato Growth.

The budget document features a comprehensive "All Funds Overview" introduction at the beginning of the document. The City Council and citizens are urged to review this section carefully as it not only capsulizes the financial strategy for Mankato's budget, but gives insight into the financial policies that city staff will ask the City Council to consider in the coming year. Specifically, further policy refinement will be offered on fund balances, distribution of levy proceeds between operating budgets and capital improvement/debt, and tighter controls on use of capital replacement funding.

The City Council will notice proposed increases in water, sewer, and storm water rates. The increases are projected to address growing capital replacement needs in utilities, and also provide the reasonable fund balance reserves necessary to maintain high quality credit ratings for debt service reserves, and cash flow for operations. It is recommended that the rate increases be phased in over a three year period anticipating a stepped up storm water improvement program, and a major wastewater treatment capital project, in addition to possible water treatment plant improvements to address rising nitrates in the Minnesota River. All of the Mankato Wastewater Customer Communities have agreed to the changes in the Wastewater User Charge System addressing debt and capital replacement. In addition, you will note a more robust five

year capital project plan within the public safety, public works, parks and IGC capital replacement funds. To include many of Mankato's major parks and facilities.

Although the second year of the (FY) 2020-2021 budget is projected and adopted upon City Council approval of this document, it is expected that minor amendments will come forward during a streamlined two-year process. At mid-year 2020, city staff will review revenue projections and make recommendations for adjustments to be presented in August 2020. As required by Minnesota Statute, the City Council will be required to finalize the 2021 levy, and adopt the final budget adjustments prior to the end of the year for (FY) 2021. Overall, the adoption of the two-year budget process will greatly reduce the City Council's time devoted to annual budget review and enable city leaders to more fully concentrate on policy issues and strategic planning initiatives.

I look forward to working with you, staff, and the community of Mankato, as we deliberate the 2019 budget revisions, related capital improvement plan, and important financial policy changes.

Respectfully submitted,



Patrick Hentges

City Manager

City of Mankato

Leading the way...

Introduction

City Council Contact Information



Najwa Massad
Mayor
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Current term through 2022



Mike Laven
President, Serves at-large
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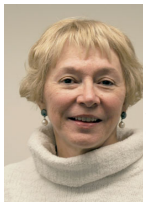
Current term through 2020



Karen Foreman
Serves Ward 1
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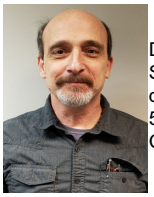
507-382-4256
Current term through 2022



Dennis Dieken
Serves Ward 2
ddieken@mankatomn.gov
507-345-3320
Current term through 2020



Mark Frost
Serves Ward 3
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507-340-2115
Current term through 2022



Jenn Melby-Kelley
Serves Ward 4
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Current term through 2020



Jessica Hatanpa
Serves Ward 5
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Current term through 2022



Patrick Hentges
City Manager
phentges@mankatomn.gov
507-387-8695
Appointed by the City Council

Deputy City Manager	Alison Zelms	
Service Departments		
Public Safety	Amy Vokal	Director
Civic Center	Eric Jones and Brian Sather	Co-Directors
Public Works	Jeff Johnson	Director
Community Development	Paul Vogel	Director
Administrative Support Departments		
Human Resources	Tricia Bleck and Sheila Huber	Co-coordinators
Public Information and Communications	Shelly Schulz	Director
Finance	Dan Scott	Director
Information Technology	Doug Storm	Director
City Manager's Office	Parker Skophammer	Assistant to the City Manager

Vision

Leading the way as a vibrant, diverse, regional community.

Leadership Philosopy

We belong to an organization that cares about making a positive difference in the lives of others. Our work is challenging and has purpose. We listen and engage with each other and our community.

We are empowered and trusted to make good decisions that align with Public Service Principles and Core Values. Our organization is committed to investing in and developing each other. We will recognize and celebrate our collective achievements and individual accomplishments.

Public Service Principles

Responsive
Prompt to respond and serve.

Efficient
Highest performance at greatest economy.

Greater Good
Serve for the good of the community and region.

Innovation
Embracing new ideas and methods to improve service delivery.

Open
Spirit of accessibility in policy making and operation.

Neighborly
Concern and compassion for others.

Core Values

Positive attitude
We take a positive approach, show initiative and a willingness to improve. We take pride in the work we do.

Accountability
We take responsibility for our actions and the completion of our work.

Respect
We treat everyone with courtesy and dignity and value their perspectives, acknowledging our differences.

Teamwork
Together, we collaborate on ideas and share information, resources and responsibility for the best possible outcomes.

Integrity
We lead by example by being honest, doing the right thing and following through. Our actions reflect our words.

Employee motto:
Work hard. Have fun.

Community Profile

Located in the scenic Minnesota River Valley and an hour and a half from Minneapolis-St. Paul, Mankato is the centerpiece of a prosperous, progressive, and culturally rich region of the Midwest. Mankato has earned several livability awards, making it an excellent place to work, play, live and raise a family.

Mankato's economic diversity and growth leads Minnesota, and is among the top in the nation. Mankato has a population of 43,571 with a contiguous urban population area of 96,740. There is a trade area population of more than 400,000; and there are 1.6 million people who live within 60 miles. Mankato is the region's commercial, industrial, educational, health care and technology cent. The region's stability is underpinned by an ever growing agricultural economy.

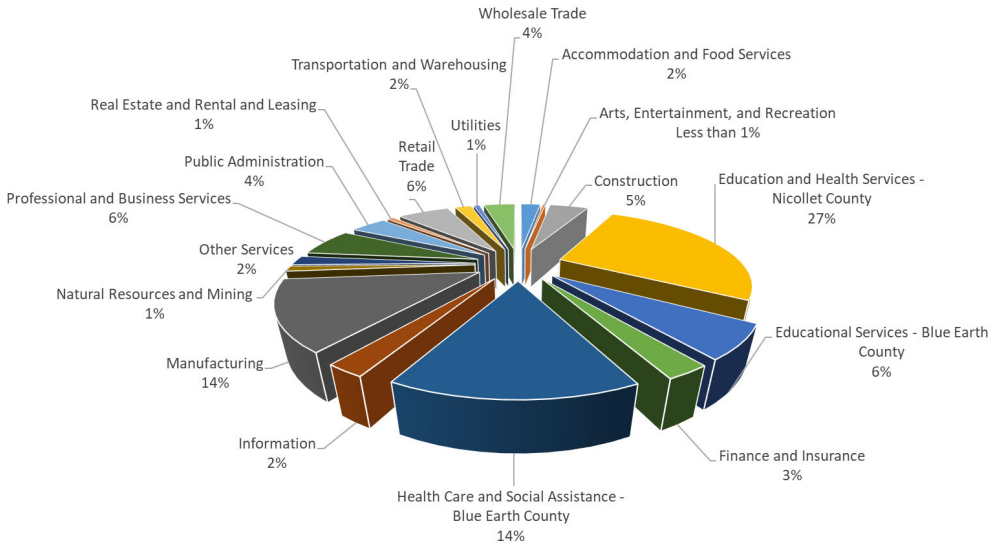
The city has all of the amenities and resources of a large city while at the same time providing the peace of mind and quality of life associated with small town America. The city is renowned for its natural beauty. Rivers, lakes, ravines, bluffs, natural prairies and forested areas offer breathtaking landscapes and provide a scenic backdrop for an area of rich cultural heritage steeped in historical significance.

Our public K-12 school system is ranked nationally, and the Greater Mankato Area hosts five superb higher education institutions. Enjoying superior health care provided by Mayo Clinic Health System and the Mankato Clinic, Mankato is recognized as one of the best small cities in America.

Recreational and cultural opportunities exist for all ages and interest levels. The River Valley and area lakes allow a broad range of activities for the outdoor enthusiast, including biking, skiing, kayaking, fishing and boating. As a regional arts center, residents enjoy national touring artists, symphony orchestra, and a culture rich in heritage, historical significance and art. For the sports enthusiasts, the higher-education institutions are known for their nationally ranked sports teams.

ECONOMIC INDICATORS

Metropolitan Statistical Area (MSA)	Populations (2018)	2018 MSA median house value	2018 MSA median household income	2018 Core City unemployment rate	2018 MSA unemployment rate	Minnesota city retail sales (per capita)	2018 Cost of doing business (U.S. = 100)	MSA GDP growth % (2017-2018)
Duluth	87,213	$170,300	$49,050	3.20	3.80	$16,558.03	87.2	5.00
Mankato	43,571	$173,100	$45,621	3.20	2.40	$30,118.70	90.3	2.90
Moorhead	43,522	$181,900	$60,677	2.10	2.90*	$11,355.14	87	-1.10
Rochester	117,444	$220,900	$70,094	1.50	2.60	$19,830.18	100.8	5.00
St. Cloud	67,889	$155,900	$49,080	6.90	3.10	$20,170.38	89	0.50
Comparative rank	5th	3rd	5th	3rd	1st	1st	4th	5th



MANKATO-NORTH MANKATO MSA-ECONOMIC DIVERSITY

Industry	2012	2017	2018	% Growth 2017 - 2018	% Growth 2012 - 2018
Health Care and Social Assistance (Blue Earth County)	$322,313,985	$412,229,678	$435,306,313	6%	35%
Manufacturing	$336,877,414	$404,325,958	$419,231,266	4%	24%
Professional and Business Services	$148,255,896	$198,285,933	$187,527,180	-5%	26%
Educational Services (Blue Earth County)	$154,057,050	$188,417,833	$195,393,774	4%	27%
Retail Trade	$145,511,552	$176,567,772	$183,150,545	4%	26%
Education and Health Services (Nicollet County)	$140,865,650	$170,366,280	$184,698,001	8%	31%
Construction	$81,936,826	$129,981,356	$139,848,337	8%	71%
Public Administration	$88,290,092	$116,431,724	$122,327,980	5%	39%
Wholesale Trade	$130,675,447	$113,268,620	$115,190,265	2%	-12%
Finance and Insurance	$67,932,052	$80,137,162	$83,403,600	4%	23%
Information	$66,259,122	$76,571,629	$74,016,135	-3%	12%
Leisure and Hospitality	$55,517,440	$75,857,613	$80,429,058	6%	45%
Other Services		$53,871,598	$61,007,368	13%	
Transportation and Warehousing		$53,352,447	$59,357,045	11%	
Natural Resources and Mining	$24,430,355	$34,492,114	$33,936,283	-2%	39%
Utilities (Blue Earth County)	$17,389,266	$19,408,349	$21,537,990	11%	24%
Real Estate and Rental and Leasing	$13,247,360	$17,814,558	$23,604,525	33%	78%

TOTAL WAGES MANKATO-NORTH MANKATO MSA-ECONOMIC DIVERSITY

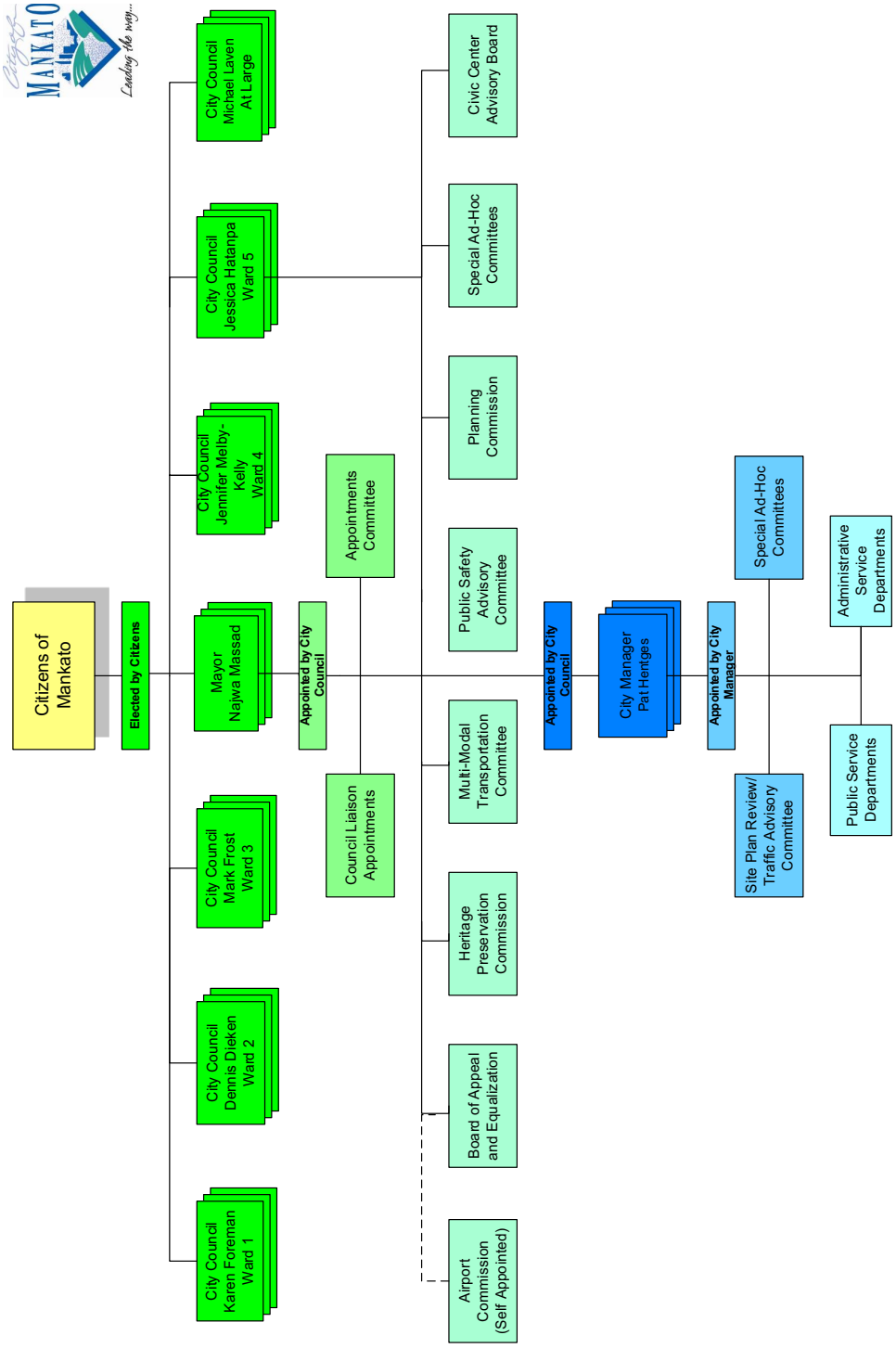
Below is a table of the principal property tax payers in 2018. As shown in the table, Mankato enjoys broad diversity in the type of businesses invested in the community, and which are stabilizing forces in the face of economic change. Communities with a broader economic base, and more specific property value that is spread across numerous business types have more resilient revenue streams. Further, this type of property value mix spreads the impact of value growth and related levy increases across various sectors, allowing for continued community investment without overly burdening any specific class of property.

Principal Property Tax Payers	Business Type	Taxable Assessed Value	% of Taxable Value
Xcel Energy	Utility	$1,306,784	2.87
River Hills Mall	Shopping Center	$1,116,640	2.45
Wal-Mart Stores, Inc.	Retail	$608,085	1.33
Highland Hills of Mankato	Apartments	$363,796	0.80
Mankato Clinic LTD	Medical	$360,878	0.79
Inland Ral Estate Corp	Apartments	$317,246	0.70
Minnesota Gas Company	Utility	$304,324	0.67
Archer-Daniels Midland	Soybean Processor	$282,672	0.62
Kearney Properties LTD	Retail	$276,162	0.61
ISJ Mayo Health Systems	Hospital	$260,756	0.57
Monks Road Associates	Apartments	$259,417	0.57
Mills Properties, Inc.	Hardware Distribution	$244,130	0.54
Quarter at Mankato LLC	Apartments	$237,689	0.52
Federated Mutual Insurance Company	Insurance	$230,342	0.51
J L Partnership	Commercial Real Estate	$227,866	0.50
Verizon Communications	Wireless Telecommunications	-	-
Harvest States	Agriculture	-	-
Menard, Inc.	Hardware Distribution	-	-
Highland Hills of Mankato Phase II	Apartments	-	-
PDL Leasing LLC	Manufacturing	-	-
		$6,396,787	**14.05**

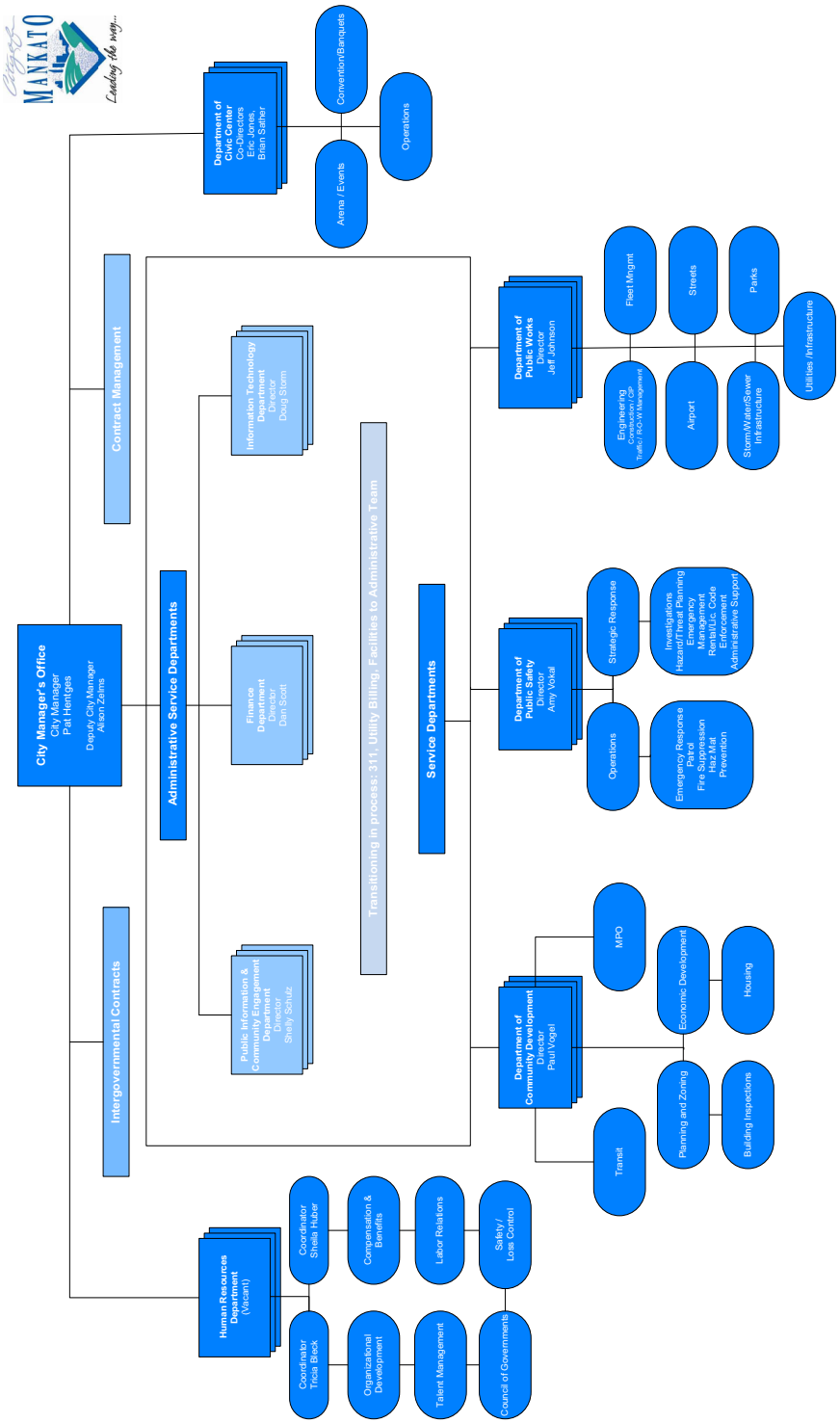
MAJOR EMPLOYERS

Principal Employers	Employees	% of Total Employment
Immanuel St. Joseph's - Mayo Health System	2,300	9.18
Minnesota State University, Mankato	2,000	7.98
Independent School District 77	1,450	5.79
Mankato Clinic	793	3.17
Walmart Distribution Center	525	2.10
Blue Earth County	479	1.91
Monarch Healthcare Management (Formerly Thro Co)	436	1.74
MRCI Industrial Operation	425	1.70
City of Mankato	387	1.54
Minnesota Elevator, Inc.	330	1.32
Consolidated Communications	-	-
Bethany Lutheran College	-	-
	9,125	**36.43**

Org Structure



Org Structure



Budget Calendar

April 1st - 12th	Budget/CIP Overview to all Departments/Divisions
May 31st	Submission of Proposed CIP Projects Due (April 1st – May 31st)
June 7th	Staff Input Operating Budget (April 1st- June 7th)
July 1st – July 19th	Internal Budget/Capital Review
July 1st - August 20th	Assembly of Budget Document
August 23rd	Proposed Budget Sent to Council
August 26th	Council Work Session ♦ Review of proposed budget focused on property tax supported funds and a preliminary estimate of the property tax levy
September 9th	Last (final) Council Meeting opportunity to adopt a preliminary property tax levy for certification to Blue Earth County and Nicollet County
September 12th	Public Open House for CIP
September 19th	CIP Bus Tour
September 26th	Planning Commission to review and provide comment on proposed 5 year (FY 2020-2024) CIP
October 7th	Budget Work Session (Budget Marathon) ♦ Enterprise Funds, General Fund, Special Revenue Funds
November 4th	Regular Council Meeting with Budget Work Session to follow: ♦ Community Investment Plan (2020-2024)
November 25th	Budget Work Session: ♦ Community Partnership Annual Reports (Southern MN Initiative Foundation, Greater Mankato Growth, Visit Mankato, City Center Partnership, and Twin Rivers Council for the Arts, Mankato Diversity Council)
December 2nd	Budget Hearing/Truth in Taxation meeting and adoption of final property tax levy amounts and 2020-2021 budget
December 9th	Continuation of Budget Hearing (if needed)



Budget Overview

Budget Overview

This budget document represents a two year budget document, with expenditures for 2020 projected at $131,396,166 compared to revenues of $134,188,833 resulting in a net income of $2,792,667. As compared to 2019, which resulted in expenditures of $131,371,513 and revenue of $136,110,128. This has resulted in an increase of expenditures of 0.02% and a (1.41%) decrease in revenue between FY- 2019 and FY – 2020. Ultimately, these reduction can be attributed to two primary components. On the expenditure side, significant saving are generated from the city's reduction in debt principal and interest payments to the amount of $1.85 million dollars in 2020, as compared to 2019. Most of the revenue reduction is attributed to significant reductions in inter-fund transfers, specifically related to fleet. Over the course of 2019 staff worked to reconcile the replacement calculation that was assigned to each vehicle within the organizations fleet, especially those that have state and/or federal funding associated with its procurement. As a result, it was determined that in some specific areas the replacement amount being set aside, could be reduced as additional funding was available from other governmental organizations.

In 2021, expenditures are expected to reach $129,508,350 with offsetting revenues at $135,361,678 respectively. Although the second year of the 2020-2021 budget is projected and adopted with this document, it is expected that minor amendments will come forward during a streamlined year-two process, allowing flexibility to address changing capital needs and to adjust revenue or expenditures based on economic or operational fluctuations. For example, there may be sales tax eligible capital projects that are presented for consideration, and operating budgets may adjust based on service level expectation changes.

BUDGET DESCRIPTION, ACCOUNTING BASIS, AND LAYOUT

One of the primary duties of the City Manager in the City Charter is to "prepare and submit the annual budget and capital program to the Council." Also per the City Charter, the City Manager must submit a budget message that explains the budget "both in fiscal terms and in terms of the work programs. It shall outline the proposed financial policies of the City for the ensuing fiscal year, describe the important features of the budget, indicate any major changes from the current year in financial policies, expenditures, and revenues together with the reasons for such changes, summarize the City's debt position and include such other material as the Manager deems desirable." The City Manager, in close consultation with the City Leadership Team and staff throughout the operation, is submitting a balanced two-year budget that allows for both short and long term financial planning, and anticipates continued policy considerations to assure maintenance of the City's strong financial position.

The accounts of the City are organized and operated on a fund basis. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related, legal, and contractual provisions of the revenue sources and related expenditures. Further, the revenues and expenditures of various departments are

provided by Fund, further summarized according to traditional accounting systems via an established “chart of accounts” and are provided according to the following budget basis of accounting which fluctuates by type of use and fund type.

The City prepares its Comprehensive Annual Financial Report (CAFR) in accordance with GAAP as established by the Governmental Accounting Standards Board (GASB), and the budget is prepared similarly, but with nuances allowed for under the budgetary basis of accounting. The term "basis of accounting" is used to describe the timing of recognition, that is, when the effects of transactions or events should be recognized. The basis of accounting used for purposes of financial reporting in accordance with generally accepted accounting principles (GAAP) is not necessarily the same basis used in preparing the budget document. For example, governmental funds are required to use the modified accrual basis of accounting in GAAP financial statements whereas the cash basis of accounting or the "cash plus encumbrances" basis of accounting may be used in those same funds for budgetary purposes.

Disparities between GAAP and the budgetary basis of accounting often occur because regulations governing budgeting (e.g., laws or ordinances of the state, county, city or some other jurisdiction) differ from GAAP. Further, the budget is a planning document meant to serve as a financial plan that guides expenditure decisions throughout the year (whereas the CAFR reflects actual activity in GAAP financial statements), an operations guide identifying key operational goals and resource shifts, a policy document that outlines rationale for decision making and long range planning, and a communications device for internal users and the public. For these reasons, differences in the budgetary basis are necessary in order to provide a clear picture of current position and future plans to guide financial policy decisions that impact operations and affect the community.

The main differences between GAAP and the budgetary basis of accounting used in this document are as follows:

- The budget for proprietary/enterprise funds are prepared on an accrual basis, also in accordance with GAAP. Revenues are recognized when earned, and expenses are recorded at the time liabilities are incurred. Unbilled utility service receivables are recorded at year-end. Capital outlays in the Enterprise Funds are recorded as assets on a GAAP basis and expenses on a budget basis.
- Governmental funds are budgeted for and accounted for using the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual (i.e., when they become measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.
  - Major revenues that are susceptible to accrual include property taxes (excluding delinquent taxes received over 60 days after year-end), special assessments, intergovernmental revenues, charges for services, and interest on investments. Major revenues that are not susceptible to accrual include fees and miscellaneous revenues; such revenues are recorded only as received because they are not measurable

until collected.

The following budget overview and fund analysis introduction provides a summary of spending and revenue budget categories for the major funds within the city's financial structure.

General Fund (1000's)	**Enterprise/Business Funds (6000's Cont'd)**
Community Development	Housing/BEC
General Government	Transit
Public Safety	Major Utilities (Operations, Wastewater, Water)
Public Works	Minor Utilities (Refuse, Stormwater Drainage, Street Light)
Special Revenue Funds (2000's)	Public Works (Airport, Infrastructure, Parking)
Grants and Special Use	**Internal Service Funds (7000's)**
Partnership	Administrative Services
Debt Service Funds (3000's, 4000's, 5000's)	Building Facilities Replacement
Debt Service	Central Insurance
Enterprise/Business Funds (6000's)	Equipment Replacement
Civic Center	Information Technology Capital
Economic Development	Public Works (Garage)

A detailed breakdown of Major Revenue and Expenditure Changes are highlighted in each major fund overview throughout the budget document. More detailed changes are reported within the summary of each functional area of the operation.

REVENUE/RESOURCE TRENDS

The City's practice is to budget revenues conservatively. Revenue requests for 2020 and 2021 are based on 2018 actual and 2019 projected collections, historical trends, anticipated changes and known impacts that affect particular revenues. The City met or exceeded most of its 2018 budgeted revenues and expects to do the same in 2019.

The City Manager's Office and operating departments annually review license and permit fees, charges for services, and fines and forfeitures charged by City departments. The rate increases recommended for the 2020 and 2021 budget are primarily related to increasing operation, maintenance and capital investment for utilities, as well as implementing and funding prudent fund balance policies to plan for the future. This is proposed to be accomplished over several years in order to ease the impact on customers while still allowing for continued investment in and upkeep of important infrastructure. In addition, the continued growth of the economy, planned use of reserves, and ongoing analysis of revenue collections has also contributed to the increased use of non-property tax revenues.

Further, this budget builds on the Council's policy of optimizing resources and limiting the tax burden for City services. This is achieved by maximizing alternative revenue sources and leveraging effective partnerships for service delivery, enforcing license and permit policies, charging users for specific services where feasible, leveraging internal loan opportunities to reduce interest, supporting and investing in strategic economic growth, and through lean operations that prioritize investment in City personnel in order to increase employee capacity and output. The 2019 total local property tax levy is projected to remain flat at 44.02%, resulting in collections

growing by $674,000 from 2019 to 2020, and resulting in a total of $20,326,000 in local property tax collected.

The increased collection is the result of the city's total net tax capacity increasing. Since 2014, tax capacity has grown from about $33.3 million to about $46.2 million for taxes payable 2020. This new tax capacity is due to consistent increases in the apartment, commercial, and residential property types. Value and new construction growth in those property types have increased the overall tax base. Apartments and commercial/industrial have assumed more of the tax base over the long-term, resulting in a comparative reduction for the residential homestead property share. However, last year's market value increases on residential property resulted in its portion increasing slightly.

Property Tax

The local property tax levy and State Local Government Aid (LGA) are the primary sources of revenue supporting services included in the General Fund. The fund supports community development costs for planning and zoning and building inspections (offset with permit and license fees), public works costs such as streets and parks maintenance, snow plowing operations (offset with grants, special assessments, and user fees where possible), and public safety costs including police, fire, and emergency management, in addition to grants to non-profits.

The total amount of net tax capacity in 2020 is projected at about $46.2 million. This capacity is calculated by taking the total taxable values within the Mankato city limits times the individual state classification rates. The increase over prior year in tax capacity is 3.41%, and is the result of increases in residential and commercial/industrial property classes, and constant values in apartments with little added in the way of new construction. Most of the increase in the 2020 capacity is absorbed by in new construction accounting for 53.71% of the total levy increase. Unusual, compared to previous years where market growth has typically been the primary force behind tax capacity growth.



The net tax capacity proposed increase combined with a flat levy rate results in approximately $20.326 million in total local property tax levy in 2020 and a projected $21.3 million in 2021. The 2020 local levy is comprised of (1) the general purpose tax levy ($15 million respectively) and (2) the debt levy ($4.8 million respectively). The Council has identified two additional specific uses of the general purpose levy beyond operation of general fund activities. Dedication of the levy to Transit, of which is proposed to stay flat at $165,000 and the Economic Development Authority, (EDA) is proposed to increase by $90,000, allowing for a levy amount of $315,000. The EDA levy of which has remained flat over the last five years is being proposed to increase to offset growing operational program costs and the utilization of Greater Mankato Growth for convention marketing services.

Finally, Local Government Aid (LGA) is estimated by the state is $7.3 million in 2020 and 2021, of which is a $173,202 increase from the LGA amount the city received in 2019, this is made possible by state legislative action. The LGA is a general purpose aid that can be used for any lawful expenditure. It is also intended to be used for property tax relief. The Department of Revenue certifies LGA for cities based on current LGA statutes, including any changes enacted during the most recent legislative session. Due to the disbursement methodology of LGA, Mankato's continuing economic prosperity results in constant diminishment of the rate of return of state aid, as the local tax base grows providing exponentially more local resource to provide services and increase quality of life. LGA is still well below its height in the 2000's when the City received $9.8 million annually.

As the city grows with new development and orderly annexation it is necessary to sustain both operational services as well as ongoing capital maintenance. Growth will result in additional facilities (e.g. road, utilities, rights of way, and parks) and additional population (e.g. additional users of the old and new facilities will degrade them faster) as well as regional impacts that

result in necessary maintenance, repair and replacement. Recognizing this pressure, the council discussed a new financial target in 2018 – growing the distribution of operating (General Fund, EDA, Transit) levy and debt (debt service and non-financed capital replacement) on a proportionate basis. To achieve that, this and future budgets will target distribution of the allocation of Net Tax Capacity increase at 70% operating and 30% debt/capital. This will assure that neither aspect of service is short changed as population increases, properties expand, are built, or grow in value and service expectation.



Lodging (Hotel/Motel) Tax

A half-percent lodging tax is imposed on short-term lodging in Mankato (limited to not more than 3 percent by statute). State law requires that 95 percent of the revenue raised by a lodging tax be used to fund a local convention or tourism bureau for the purpose of marketing and promoting the City as a tourist or convention center. The City has designated Visit Mankato as its local Convention and Visitor Bureau (CVB) and operates a civic center which hosts sports, tournaments, meetings, conventions, and other events. Of the tax collected from hotels within the City Center Convention Campus 95% is segregated and dedicated to fund and support fulfillment of convention related activities and dedicated to a convention campus marketing plan, collaboratively with the Civic Center, City Center Convention Campus partners, and CVB. Of all remaining lodging tax, 95% is passed through to the CVB for tourism promotion and destination marketing. The lodging tax has shown strong growth since 2007, despite a volatile decade for tourism and visitor spending nationally. 2020 revenue is anticipated to remain relatively flat, based on slowing growth in 20

Gambling Tax



Historically, a local gambling tax of three percent of the gross receipts from all lawfull gambling of each licensed organization. Currently, the City maintains reports for gambling enforcement activities with costs offset by this tax, however based on our goal of community policing, we typically only report time spent on inspection, and have not filed inspection reports, fines, penalties or other formal corrective action. This has become problematic with the regulatory board, and this budget recommends a change to apply the state authorized contribution of ten percent per year of net profits derived from lawful gambling to be disbursed for allow able purposes. Allowable purposes include charitable contributions and distributions for allowable departmental purposes. This change has a net zero impact on the financial outcome of this fund, but changes the source of revenue for numerous grants and activities from the local property tax levy to gambling funds. Staff have established a new gambling org in preparation for this change. The new Gambling org now located within the Special Revenue Fund, would no longer act as a revenue stream to the General Fund. Instead gambling revenues will be collected within the Special Revenue Fund and corresponding eligible expenditures, many of which were once housed in the General Fund, will not be account for within the Gambling org and offset the revenue reduction within the general fund.

Revenue for 2020 and 2021 is projected to come in at $105,000, steady with 2018 actual results and projected 2019 receipts.

Franchise Taxes

In 2008, the City adopted franchise fees for all utility providers. Franchise fees are assessed by the city to utiltiy providers (i.e. electric, gas, cable) for the use of the public right-of-way such as streets, alleys, medians and other public property necessary to deliver their services. Because the primary impact of utility providers is on services provided within the General Fund, that is the fund supported by this revenue.

Franchise fees were increased in 2015, as allowed within the existing franchise agreements, which is the primary reason for the almost $450,000 increase in revenue that year. Revenue in

this category is primarily impacted by customer use, as electric and gas fees are charged on a flat fee basis, and only cable revenue is charged as a percentage of gross sales. Revenues in 2020 and 2021 are projected at $1,610,000 due to 2019 activity being on target with projections.

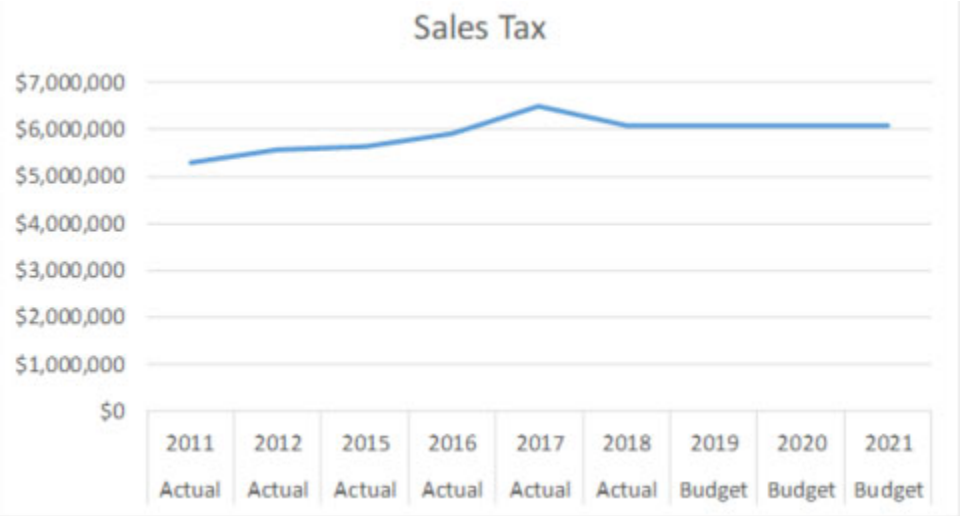
Food & Beverage and Entertainment Tax

Mankato's half-percent food and beverage tax is used to fund operational costs at the civic center. Items subject to the half percent tax are served food and beverages (including liquor) and ticket sales for entertainment purposes. Previously, civic center costs were covered by the half-percent sales tax; however, in 2008 legislation eliminated operational costs as a possible use, but chose to give the community an option of a food and beverage tax as a replacement. The City Council passed an ordinance on September 8, 2008, and the ordinance became effective January 1, 2009, with collections starting April 1. The implementation of a food, beverage and entertainment tax was in lieu of levying a property tax for civic center operations. The civic center generates an economic impact of $67.5 million a year, which stimulates greater Mankato's economy in many ways, but specifically impacts spill-over retail activity in near by bars and restaurants that charge this tax, and ultimately support the maintenance and expansion of entertainment which impacts qualtiy of life as well as retail business.

Tax receipts in this category saw steady growth through 2015, when the tax peaked at $872,946. The City continues to invest in tourism, recreation, the river and other natural resources, and arts and culture events and amenities, and expects this source to strengthen, and if increased to fully cover the cost of all city funded event fenues. Over the last 18 months, the tax has shown sensitivity, but is still performing well. In line with our conservative approach to revenue projection, 2019 are projected at $750,000 of revenue, reflective of actual 2017 and anticipated 2018 receipts.

Sales Tax

The half-percent sales tax was originally imposed in 1991, broadened by voter referendum in 1996, and scheduled to sunset in 2022. The orignial tax was eligible to be used to repay bond principal and intersted for construction of the civic center, fund additional capital projects at the civic center, fund the Riverfront 2000 initiative, and fund capital projects at the Mankato Regional Airport. Motorized vehicle sales are excluded from the half-percent sales tax and instead are subject to a vehicle excise tax of $20, and remitted by auto dealers to the City.



The half-cent sales tax was extended by public vote in 2016 and authorization of the State Legislature in 2017. It provides a source of revenue other than property tax to pay for infrastructure needs and recreation amentities that will support community vitality for current residences while providing enhancements that keep and attract new families, businesesses and visitors. Additionally, it provides important matching funds to leverage federal, state, and private resources that would expand the value of the tax. The extended tax sunsets in 2038 and is expected to provide $47 million of funding for construction and improvements to regional recreational facilities, including indoor athletic facilities; improvements to the flood control and levee system; water quality improvement projects in Blue Earth and Nicollet counties; expansion of a transit building and related transit improvements; regional public safety and emergency communications equipment, and matching funds for regional facilities such as a historic museum, supportive housing, and a senior center.

Sales tax has remaind relatively consistent over the course of the last several years. As this is a source of funding for planned capital improvements, a shift in return can be absorbed with future planning. The City has adopted a thorough sales tax expenditure policy that requires strict vetting of projects, with specific requirements for projects that provide enhancement or expansion to existing facilities versus proposals for new facilities that provide a significant new level of service. Partnerships to limit operating impacts to the City are an essential component of the policy (included in the appendices of the budget document).

Currently, staff are working with consultants and citizens on the formalizing the design of Thomas Park softball fields, Rosa Parks baseball fields and other park improvements and Tourtellotte Pool improvements. Each one of these projects is heavly relignent on sales tax funding.

UTILITY RATES

Rates that support the maintenance and operation of the water, wastewater, refuse, and stormwater drainage utilities are all proposed to increase in FY 2020 and FY 2021. It should be noted that per the Charter, utility rates are increased in one year increments via Council Resolution, so although future increases are projected here, the passage of the 2020-2021 Budget only

approves the first year of increases, with any subsequent adjustments requiring future Council action.

Water and Wastewater Utilities

The water and wastewater utilities are accounted for as separate funds, aside for the utility administration budget, in which all of the charges billed on the utility bill are received, and then transferred in accordance with the relative receipts by charge type. The water and wastewater system charges are established for Mankato utility customers in concert when it comes to the flat rate charge that is established, and from there the variable use-based monthly unite charge, paid per customer based on individually metered flows. Therefore the two systems are presented jointly here for clarity of the system interaction and interrelation of the fixed rate portion of the monthly bill.

	2019	2020	2021
Fixed cost of service for water and wastewater (per month)	*No Change*	*No Change*	*No Change*
Residential unit			
Cost of service per residential unit	$ 11.23	$ 11.23	$ 11.23
Fees based on meter size			
5/8 inch	$ 11.90	$ 11.90	$ 11.90
3/4 inch	$ 16.77	$ 16.77	$ 16.77
1 inch	$ 28.00	$ 28.00	$ 28.00
1 1/2 inch	$ 56.00	$ 56.00	$ 56.00
2 inch	$ 89.60	$ 89.60	$ 89.60
3 inch	$ 179.21	$ 179.21	$ 179.21
4 inch	$ 280.02	$ 280.02	$ 280.02
6 inch	$ 559.70	$ 559.70	$ 559.70
Monthly Rate (based on actual use)	*$0.28 Water & $0.28 Wastewater*	*$0.21 Water & $ 0.15 Wastewater*	*$0.13 Water & $0.16 Wastewater*
Water rates per month (per 100 cubic feet--750 gallons)	$ 4.25	$ 4.46	$ 4.59
Wastewater rates per month (per 100 cubic feet--750 gallons)	$ 4.33	$ 4.48	$ 4.64

Many of the major improvements and expansions necessitate financing based on the life of the projects and magnitude (multi-million) of costs. This type of financing traditionally requires industry-standard coverages to exist in the way of designated fund balance at least equal to one year of debt service. In addition, industry standard is to also maintain three months of operating reserve in order to assure that in the case of an emergency or other fiscal constraint the utility can continue operating while contingencies are made. The combination of these issues necessitates a series of phased increases to both the water and sewer variable rates. The information below illustrates the current and proposed rates which will be necessary not only in 2020 but also 2021 in order to properly operate the systems. No change to the fixed cost rate is proposed.

Water - Mankato strives to offer the highest quality drinking water and meet the community's expanding water needs in the most environmentally sensitive, cost-effective way for residents. Mankato's drinking water meets and exceeds all state and federal standards for high quality water and is in full compliance with the Federal Safe Drinking Water Act. Mankato's wastewater treatment plant is a state leader in meeting wastewater quality standards because the treated wastewater Mankato discharges into the Minnesota River removes phosphorus to a very low level. Mankato's water reclamation facility provides advanced wastewater treatment. Using recycled water instead of taking it from ground water protects our ground water resources. The city of Mankato realized a savings of at least $10 million for this first of its kind agreement.

Water unit rates (calculated on a per unit basis) are proposed to increase $0.21 in 2020 and $0.13 in 2021. The 2020 proposed increase results in approximately $335,000 and $200,000 in 2021 of which is additional revenue necessary to maintain and operate the water treatment system.

Wastewater - Mankato's wastewater treatment plant and water reclamation facility serve Mankato's wastewater treatment plant serves the cities of Mankato, North Mankato, Eagle Lake, Madison Lake, Skyline, South Bend Township and the Lake Washington Sanitation District. The wastewater treatment customer communities are charged for service based on their share of inflow to the treatment plant, applied to the specific plant related costs, both operation, maintenance, and capital improvement.

Wastewater unit rates (calculated on a per unit basis) are proposed to increase $0.15 in 2020 and a $.16 increase in 2021. The 2020 proposed increase results in approximately $205,000 in additional revenue necessary to maintain and operate the water treatment system for Mankato customers. The 2020 fund budget also anticipates $1.690 million in additional charges for service revenue due from customer communities who will absorb a 3% increase in Plant operations and maintenance cost on par with Mankato, and based on measured community wastewater flows.

Refuse & Recycling

Mankato's curbside recycling program is designed to reduce waste and increase recycling. West Central Sanitation is the garbage and recycling service provider in the city of Mankato. Service is single sort--where all recycling can be placed in one cart. Mankato residents can choose from three different cart sizes: 35-gallon; 65-gallon and 95-gallon, and each having a different monthly fee. Since the goal is to increase recycling and reduce waste, recycling carts must be the same or larger size than the garbage cart. The City also provides free Christmas tree recycling, leaf vacuum, spring clean-up, organics recycling, yard waste, which are all absorbed within the monthly rate, and appliance recycling for a separate per-item fee. After review of system wide operating costs, in order to properly fund the increasing cost of refuse and recycling hauling services, a series of 3% rate increases, generating about $57,000 in additional annual revenue is

proposed. It should be noted that the additional rate increases also covers increased future organic recycling costs.

	2019	2020	2021
Refuse & recycling (per month) unlimited recycling included in rates	*3% Increase*	*3% Increase*	*3% Increase*
35-gallon cart	$ 12.25	$ 12.62	$ 13.00
65-gallon cart	$ 17.82	$ 18.36	$ 18.92
95-gallon cart	$ 27.85	$ 28.69	$ 29.55

Stormwater Drainage Utility

The storm drainage system is a network of catch basins, manholes, channels and underground pipes that carry stormwater (rain water) to holding ponds and eventually the Minnesota River. The network consists of public and private systems. The main part of the storm drain system is the catch basin. The majority of the stormwater enters these structures, from which water flows to the storm drain main lines. Depending on the location, water enters into a stormwater retention pond. These ponds are designed to control the quantity, quality, timing and distribution of stormwater before it enters the Minnesota River. This process is an essential part of keeping debris and sediment from reaching the river. In addition to improving water quality, this process reduces the impact a storm has on the Minnesota River by holding and releasing stormwater at a slower rate and helps reduce downstream flooding.

The City is responsible for maintaining public drainage system and structures and does so by projecting and funding projects as part of the stormwater drainage utility, through the assessment of monthly fees, which generate funds to help pay for maintenance and improvements. System maintenance and expansion are generally constructed and funded in coordination with street and other utility improvements to minimize overall project costs. No increase is recommended by staff at this time for FY- 2020 or FY – 2021.

	2019	2020	2021
Storm water utility (per month)	*$0.67 Residential, $0.25 Commercial*	*No Increase*	*No Increase*
Cost of service	$ 4.76	$ 4.76	$ 4.76
Commercial units, for each 1,000 square feet over 10,000 square feet	$ 1.69	$ 1.69	$ 1.69

EXPENDITURE TRENDS

There are four primary drivers of cost in the overall budget – personnel, contracted services, capital maintenance/ outlay, and capital investment (for major replacement, expansion of existing or construction of new facilities). This type of expenditure spread is common for most local government entities, particularly those that work to balance operational costs with maintenance investments which allow the city to gain the most value out of the full life-cycle of each capital asset. Further, personnel costs tend to rise based on the cost of both negotiated salary changes, and increases needed for competitive retention. Competitive Minneapolis-area governmental entities within easy drive times of Mankato, have begun to recruit high performers in Mankato, and we need to remain mindful of not only this, but national and private sector leakage by career type.

	2020 Employee Count	2021 Employee Count	2020 Salaries & Benefits	2021 Salaries & Benefits
GENERAL FUND				
COMMUNITY DEVELOPMENT	7.15	7.15	864,751	909,061
PUBLIC SAFETY	93.67	93.67	12,622,284	13,122,622
PUBLIC WORKS	37.98	37.98	4,734,590	4,928,209
Subtotal	138.80	138.80	18,221,625	18,959,892
SPECIAL REVENUE FUNDS				
PARTNERSHIP	2.40	2.40	285,961	302,625
Subtotal	2.40	2.40	285,961	302,625
ENTERPRISE FUNDS				
CIVIC CENTER	13.60	13.60	1,614,710	1,695,739
COMMUNITY DEVELOPMENT - ECONOMIC DEVELOPMENT	2.09	2.09	310,455	328,100
COMMUNITY DEVELOPMENT - HOUSING	6.63	7.83	714,898	875,273
COMMUNITY DEVELOPMENT - HOUSING BEC	3.26	3.06	356,893	354,185
COMMUNITY DEVELOPMENT - TRANSIT	39.82	39.82	2,923,911	3,037,494
MAJOR PUBLIC UTILITIES	37.80	37.80	4,414,281	4,628,924
MINOR PUBLIC UTILITIES	3.20	3.20	369,012	384,266
PUBLIC WORKS - AIRPORT	1.73	1.73	203,874	210,886
PUBLIC WORKS - PARKING	1.00	1.00	100,022	104,216
Subtotal	109.13	110.13	11,008,056	11,619,083
INTERNAL SERVICE FUNDS				
ADMINISTRATIVE SERVICES	45.30	45.30	4,766,957	4,986,807
PUBLIC WORKS - GARAGE	11.70	11.70	1,330,717	1,392,758
Subtotal	57.00	57.00	6,097,674	6,379,565
Total	307.33	308.33	35,613,316	37,261,165

Over time the City has consistently placed importance on the value of investing in what has been described by the City Council as “the City’s greatest asset – employees.” As a government entity, our City main product is public service, primarily provided by people. Mankato has traditionally placed a high value on hiring, training, and retaining highly motivated employees that are committed to quality customer service and the public service values of respect, integrity,

positive attitude, teamwork, and accountability. Over many years the number of full-time equivalent positions has remained substantially constant, with the majority of increases occurring in Public Safety, and Transit (primarily grant funded) in recent years.

Requests for additional staffing in FY- 2020 and 2021 is limited. In FY – 2020 (1) – Facilities Technician, resources for this position would be allocated from the General Fund (0.20 FTE) and the remaining current allocated resources of part-time dollars in the civic center would be utilized to fund this position. In addition, it is proposed that a part-time Transit Dispatcher position be reclassified into a full-time position. This position would be funded utilizing state transportation resources, it expected that these resources would fund 100% of the reclassification from a part-time to a full-time position. In addition, a portion of Environmental Sustainability Coordinator was added to the General Fund, specifically within the planning and zoning org. This reallocation was executed as the duties of this position will also include ensuring compliance in accordance with our environmental policies and strategic planning from our citizens and business community on many of our ongoing issues. This function is currently performed by Community Development staff, they will also play a role in this function going forward.

Finally, in FY-2021 it is proposed that an additional Housing Specialist be added to assist with the growing housing demands, this position would be largely funded through HUD reimbursable dollars.

In addition, over the last few years the cost of personnel related expenses (primarily salaries and benefits, including pension, dental, and health insurance costs) has risen due to contract salary increases, performance and merit increases, and overall increases in salary and benefits. These increases have still resulted in a current salary structure that in the case of many job classifications is lower than our competitive set. In 2019 the city has implemented a new classification and compensation system that includes adjustments to job descriptions that will better align duties within the organization, strives to expand the potential applicant pool by assuring that arbitrary or unnecessary knowledge skills, and abilities are eliminated, and adjusts salaries to the market. Due to the nature of the changes to the classification and compensation plan – a shift in how non-union personnel progress financially, and broadening of the categorization system – there is a net neutral impact to the budget. Future adjustments for high performance are expected to be absorbed by average and low performance which will now be compensated at a lesser rate of increase until the employee achieves high performance status.

The City has been able to maintain a relatively stable number of full time equivalent employees despite rapid community growth, primarily based on our commitment to building and maintaining strong operational partnerships to leverage and optimize service/costs. These partnerships are not just philosophical in nature, but rather translate to actual operational partnership where one entity will provide expanded services with a position/employee, paid in part via contract by the receiving entity, negating significant overhead and duplication between providers. A list of illustrative but not exhaustive examples follows.

Blue Earth County - Mankato

- Legal – The County provides legal services and prosecutes all misdemeanor city cases with existing County staff and the City reimburses the County per contract.
- Housing – City employees manage all City and County
- Accounting for special funds

Mankato Area Public Schools/District 77 - Mankato

- Communications/IGC – The City provides communication services to the District
- Survey – The School "piggy backed" on a survey primarily funded by the City, and provided the cost of expanded survey area
- School Resource Officers – The City provides School Resource Officers funded by grants

Neighboring Communities - Mankato

- Flood Control – Mankato manages the flood control system for North Mankato
- Wastewater Customer Communities – Mankato provides wastewater treatment to six communities and itself
- Metropolitan Planning Organization (MPO)
- Council of Governments (COG) – The City provides COG services to paying member entities with staff that also provides HR services in Mankato

PLANNING FOR THE FUTURE



The 2019-23 Strategic Plan which will help move the City forward to achieve successes that align with or vision of a city that is "leading the way as a vibrant diverse regional community." The Strategic Plan is a dynamic living document that results from, and is adjusted through, continuing community engagement such as citizen and business surveys, social media, personal interactions, requests for feedback, and regular interaction with our service partners and community members. It is activated through the day-to-day actions, forethought, and long-term planning of the City Council and all City employees as they serve the public.

The three themes that arose from survey feedback, community conversations, staff and city council retreats, were Affordability, Community Building, and Stewardship. These themes form the basis around which the rest of the strategic plan will develop, first by identifying significant issues that impact our ability to make progress on the theme area, then by identifying key strategies that will help activate the theme, and finally by outlining specific action plans that will be the basis of departmental and cross-functional work plans that operationalize the plan.

Affordability - It is essential that we maintain and advance our efforts of being an affordable community, so that our economy will remain robust and the community will experience enhanced vibrancy thus minimizing displacement of residents and businesses, and improving quality of life. Success directly impacts attraction and retention of individuals, families and businesses in the community. Affordability is comprised of four major elements—housing, transportation, services, and cultural/recreational opportunities. Quality, affordable housing is fundamental to the health and well-being of a community and the people who live there, and essential to a thriving economy that supports a variety of industries. As income gaps continue to grow and technology changes the landscape of the job market, the number of households able to afford to live and work within the same community is diminishing, both globally and in Mankato and the greater area.

Equity issues associated with race, socio-economic factors, age, and disability will be important factors in examining affordability as certain populations are disparately impacted by reduced access to the four major elements. Goals and strategies that address affordability must be structured to provide equal access for all populations in the Greater Mankato area. In addition to affordability that can be directly impacted by City programming and policy, our influence and support for our regional government partners to flourish and provide additional housing opportunities, and for the private sector and other partners to provide quality wages quality affordable childcare, and schedules that allow for shared rides and time for both work and enrichment become essential to our ability to lead the way as a vibrant diverse regional community.

Community Building - The City strives to build civic capacity by partnering with community members with whom we can collaborate, identify shared interests, constructively disagree, and work together with, to move the region forward. Successful community building also includes the infrastructure: roads, water, sewer, electricity, housing, and transportation; things which provide the basic community foundation where people live, work and play. Other examples of community building include providing opportunities for quality education, health care, business, recreation, and spiritual celebration.

Through effective community building efforts and strategies, we strive to increase social justice, improve individual and collective well-being, proactively solve problems, and to reduce the negative impacts of otherwise disconnected individuals and groups. We seek out and foster partnerships, increasing engagement, especially with our most vulnerable populations, create and grow social connections, and plan with a resilient mindset. Through our community building efforts, we will assure that Mankato and the region become even more vibrant, prosperous, welcoming, and inclusive, while providing a dynamic economic, social, and built environment. As a City team, we work with our community partners to remain nimble, allowing us the freedom to adapt to, embrace, and capitalize on change.

Stewardship - Stewardship, for the City of Mankato is the management of the human, fiscal and environmental capital resources available. As stewards, we are entrusted to use these resources to meet the needs of the community. Our primary objective is creating and maintaining an effective organization that meets the needs of the community and promotes the prosperity of our region.

Human Capital is the City's most valuable asset and to be able to recruit and retain experienced and dedicated employees, the City should strive to be the "Employer of Choice" in our region. Fiscal Capital is the means through which our organization procures the services and materials to meet the needs of our community and should be directed to providing the best value. Environmental Capital encompasses the natural and built environment which provides our community with not only basic physical needs, but also, with quality of life needs.

Effective and sustainable use of resources requires balancing the community's wide range of needs and wants. Effective management of these resources can only be achieved with the collaboration and support of our stakeholders, partners and community members.

SIGNIFICANT POLICY CONSIDERATIONS FOR 2020-2021

The 2020-2021 Budget provides spending authority for two fiscal years, and may be amended for a variety of purposes in accordance with the City Charter. Although the budget provides specific near term authority, it also sets the stage for longer range financial forecasting and planning for necessary policy decisions to maintain balance, assure proper use of staff time for continued planning, and to prepare the community for continuing decision points. This "planning with flexibility" is essential to maintaining proper financial stewardship of public funds.

Dialogue on a number of policy items is anticipated following adoption of the 2020-2021 Budget, as outlined below.

Facilities and Vehicle Management

- Create Management/Energy Savings/Vehicle policy to prioritize projects, meet the longest life-cycle of buildings and equipment and vehicles with the lowest life-cycle cost outlay. *The 2020-2021 Budget recommends fund balance targets and identifies capital replacement accounts that will continue to build toward those targets.*

Use of Existing MSA Funds

- Review and recommend options to utilize existing MSA fund balance to create an internal revolving loan fund for streets/drainage related special assessments, and reduce debt issued for SA. *The 2020-2021 Budget and anticipated bond issuance will prioritize use of unrestricted and unassigned MSA Fund Balance to (1) reduce issuance and interest cost, (2) leverage dollars to better address asset life, (3) assist with achieving and maintaining targeted fund balances in funds that are the source for debt repayment.*

Civic Center & Vetter Stone Amphitheater Maintenance, Expansion and Operation

- Carefully prioritize annual maintenance, repair, and long-term capital replacement and expansion needs related to Verizon Center, Arena, Grand Hall, and Vetter Stone Amphitheater. *The capital replacement accounts related to the Civic Center reflect projects that prioritize asset life extension and optimization.*
- Review ROI for adjusting Food and Beverage Tax to fully support existing entertainment ventures (including community event support) that provide quality of life and provide economic value through visitor spending and other retail spending in the community. *The operating budget for the Civic Center and related facilities reflects a change from*

contractual staffing to in-house staffing, reduces the number of full time staff, and shifts reliance on temporary contractual staffing to part time and flexible staffing that includes scheduling work to be accomplished by non-civic center departments. The intent is to provide greater controls, improved financial performance, and position the city to utilize the full Food and Beverage Tax to address prior year operating deficits and future capital replacement (non-major expenses that improve the facility).

Long Range Capital Investment Plan (CIP)

- Continue to develop a ten year capital investment plan that adequately projects long term capital repair and expansion, incorporates illustrative projects from various master plans, and provides sufficient information to plan for necessary resources. *The capital plan includes two years of funded projects – 2020 and 2021 – and a supplemental plan that identifies four additional years of prospective projects that are not yet authorized or funded. The CIP establishes, prioritizes, and plans funding for projects to improve existing and develop new infrastructure and facilities. The multi-year forecast is a basic tool for documenting anticipated capital projects which are "unfunded" project needs that have been identified, but specific solutions and funding have not been secured. This allows the city – including community members and developers - to plan, provide input, seek funding, and retains the flexibility to annually fund fully developed projects based on changing priorities, opportunities and circumstances such as rapid deterioration of an asset or new development partnership.*

Targeted Fund Balances

- The financial policies of the city have been updated and are recommended as included in the 2020-2021 Budget. Specifically a section for fund balances and targets has been added, with initial fund balance targets and explanations for each significant fund of the City. Fund balances and targets provide financial flexibility that allows for wise short and long term financial planning. Adequate fund balances provide the City with options to respond to many issues and afford a buffer against shocks and other forms of financial risk. A fund balance policy helps the organization when it is necessary to address a financial downtown or wisely plan for the use of additional funds. Each fund balance target is unique to the type of service provided for within each fund, revenue sources available to the fund, and the level of risk each fund is exposed to, based on market and local factors that could influence revenue or expenditure levels.

Capital Replacement and Building/Facility Accounts

- The 2020-2021 budget includes capital replacement accounts for Airport, Parking, Civic Center, Riverfront Park that are associated with the Sales Tax and funded with identified

annual transfers. In addition the budget includes Building/Facility Accounts funded with departmental transfers for Public Safety Center, Public Works/Transit Facility, and Intergovernmental Center. Over the next year staff will be clarifying and updating the specific internal service charge methodology necessary to adequately fund the major facilities identified as well as mechanisms for funding other facilities at appropriate levels as identified in the Ameresco Facility Replacement Plan.

CONCLUSION

The summary information provided here is intended to serve as broad policy, financial, communication, and future planning information. It sets the stage for detailed financial information that is provided throughout the remainder of the document. By reviewing this section, and the ensuing series of high level financial reports, a reader should have a strong indication of operational, capital, and financial trends that shape the City Manager's Proposed 2020-2021 Budget, and will continue to drive near and long term financial decision making. If community members have questions about the budget or would like a presentation at a future meeting, we recommend making contact with the Deputy City Manager by placing a call to 311.

All Funds Combined by Service Area

	2020 Revenue	2020 Expense	2021 Revenue	2021 Expense	% Change Revenue	% Change Expense	Net Income (Loss)
GENERAL FUND							
GENERAL GOVERNMENT							
GENERAL GOVERNMENT	25,116,487	935,000	26,380,487	1,364,000	1.0	(40.1)	24,181,487
Subtotal	**25,116,487**	**935,000**	**26,380,487**	**1,364,000**	**5.0**	**45.9**	**25,016,487**
COMMUNITY DEVELOPMENT							
PLANNING AND ZONING	34,200	485,517	34,200	507,878	(14.9)	17.2	(451,317)
BLDG INSPECTION	1,093,150	604,019	1,093,150	625,768	0.0	1.6	489,131
Subtotal	**1,127,350**	**1,089,536**	**1,127,350**	**1,133,646**	**0.0**	**4.0**	**(6,296)**
PUBLIC SAFETY							
PUBLIC SAFETY OPERATIONS	1,087,926	1,923,685	1,094,600	1,978,468	0.9	8.2	(835,759)
POLICE INVESTIGATION	0	1,592,079	0	1,652,728	0.0	6.3	(1,592,079)
POLICE PATROL	2,000	8,143,334	2,000	8,341,533	(60.0)	5.0	(8,141,334)
PSC BUILDINGS & GROUNDS	0	342,004	0	317,451	0.0	3.3	(342,004)
EMERGENCY MANAGEMENT	0	280,833	0	287,189	0.0	(34.0)	(280,833)
FIRE SUPPRESSION	383,000	4,104,457	383,000	4,205,309	3.7	4.0	(3,721,457)
Subtotal	**1,472,926**	**16,386,392**	**1,479,600**	**16,782,678**	**0.5**	**2.4**	**(15,303,078)**
PUBLIC WORKS							
STREET MAINTENANCE	659,976	3,272,436	659,976	3,340,220	8.2	0.1	(2,612,460)
STREET SNOW REMOVAL	0	1,264,179	0	1,368,605	0.0	2.4	(1,264,179)
STREET TRAFFIC CONTROL MAINT	251,000	601,402	251,000	619,222	14.1	3.9	(350,402)
ENGINEERING	922,000	1,690,246	922,000	1,694,041	(11.8)	0.9	(768,246)
PARKS RECREATION ACTIVITIES	11,500	1,062,676	11,500	1,127,781	(72.3)	(3.9)	(1,051,176)
PARKS GROUND MAINTENANCE	133,600	1,368,212	128,600	1,392,400	20.8	(5.9)	(1,234,612)
PARKS FORESTRY & LANDSCAPING	12,000	1,253,789	12,000	1,305,190	(33.3)	1.3	(1,241,789)
PARKS FACILITIES	93,000	874,177	93,000	934,130	0.0	19.6	(781,177)
Subtotal	**2,083,076**	**11,387,117**	**2,078,076**	**11,781,589**	**(0.2)**	**3.5**	**(9,703,513)**
SPECIAL REVENUE FUNDS							
PARTNERSHIP							
HIGHWAY # 14 PARTNERSHIP	67,000	65,000	10,000	0	(21.6)	(18.8)	2,000
MN VALLEY COG	111,700	104,639	111,700	110,612	(26.6)	(2.0)	7,061
METROPOLITAN PLANNING ORG	351,849	351,349	220,863	220,363	(27.0)	(24.8)	500
Subtotal	**530,549**	**520,988**	**342,563**	**330,975**	**(35.4)**	**(36.5)**	**11,588**
GRANTS & SPECIAL USE							
GAMBLING TAX	105,000	68,500	105,000	68,500	0.0	0.0	36,500
LODGING TAX	630,000	630,000	630,000	630,000	0.0	0.0	0
PUBLIC SAFETY GRANT & EQUIPMEN	4,000	0	4,000	0	(93.0)	(100.0)	4,000
COMMUNITY SIGNAGE PROGRAM	5,500	0	500	0	(84.3)	(100.0)	5,500
PARKS GRANTS	5,000	0	5,000	0	66.7	0.0	5,000

	2020 Revenue	2020 Expense	2021 Revenue	2021 Expense	% Change Revenue	% Change Expense	Net Income (Loss)
COMMUNITY INVESTMENT	10,000	10,000	10,000	10,000	0.0	0.0	0
Subtotal	**759,500**	**708,500**	**754,500**	**708,500**	**(0.7)**	**0.0**	**46,000**
ENTERPRISE FUNDS							
CIVIC CENTER							
CIVIC CENTER OPERATIONS	6,275,001	6,266,415	6,404,607	6,402,035	2.1	2.0	8,586
CIVIC CENTER CAPITAL IMPR	890,780	889,430	757,780	753,932	(28.8)	(28.9)	1,350
Subtotal	**7,165,781**	**7,155,845**	**7,162,387**	**7,155,967**	**(0.0)**	**0.0**	**6,420**
SALES TAX							
SALES TAX	5,466,000	5,465,200	5,427,000	5,066,700	0.8	13.2	800
Subtotal	**5,466,000**	**5,465,200**	**5,427,000**	**5,066,700**	**(0.7)**	**(7.3)**	**360,300**
COMMUNITY DEVELOPMENT - ECONOMIC DEVELOPMENT							
NEIGHBORHOOD IMPROVEMENT	145	0	83	0	(97.1)	(100.0)	145
EASTWOOD INDUSTRIAL PARK	1,000	0	1,000	0	0.0	0.0	1,000
ECONOMIC DEVELOPMENT	1,651,841	2,009,071	1,517,032	1,930,856	21.5	2.3	(357,230)
COMMUNITY BLOCK GRANT	377,417	377,417	376,000	262,450	(22.6)	(13.7)	0
EDA BUILDINGS	615,175	186,105	615,175	186,667	(18.5)	(7.5)	429,070
Subtotal	**2,645,578**	**2,572,593**	**2,509,290**	**2,379,973**	**(5.2)**	**(7.5)**	**129,317**
REVOLVING LOAN FUND							
RLF - FEDERAL	5,262	0	5,253	0	(0.7)	0.0	5,262
RLF - STATE	1,999	0	1,224	0	(0.1)	(100.0)	1,999
RLF - CITY	297,645	140,000	243,824	190,000	149.4	0.0	157,645
Subtotal	**304,906**	**140,000**	**250,301**	**190,000**	**(17.9)**	**35.7**	**60,301**
COMMUNITY DEVELOPMENT - HOUSING							
MANKATO EDA - PUBLIC HOUSING	947,016	907,710	1,047,016	1,046,278	(1.5)	(5.6)	39,306
MANKATO EDA - CFP	268,200	268,200	285,200	285,200	2.0	2.0	0
MANKATO EDA - VOUCHER	3,046,596	3,046,595	3,063,626	3,063,623	5.1	5.3	1
MANKATO EDA - SHELTER PLUS	54,707	54,707	54,707	54,707	2.9	8.3	0
Subtotal	**4,316,519**	**4,277,212**	**4,450,549**	**4,449,808**	**3.1**	**4.0**	**741**
COMMUNITY DEVELOPMENT - HOUSING BEC							
BEC EDA - PUBLIC HOUSING	397,930	391,070	404,500	400,922	2.2	2.0	6,860
BEC EDA - BRECKENRIDGE PH	84,064	75,085	86,947	77,413	20.9	26.3	8,979
BEC EDA - BRECKENRIDGE MR	73,625	72,975	76,625	75,453	20.4	24.6	650
BEC EDA - CFP	122,200	122,200	122,200	122,200	3.2	3.2	0
BEC EDA - VOUCHERS	481,100	480,896	486,100	485,419	2.8	3.5	204
BEC EDA - BRIDGES	100,960	100,604	79,960	79,539	61.4	66.0	356
Subtotal	**1,259,879**	**1,242,830**	**1,256,332**	**1,240,946**	**(0.3)**	**(0.2)**	**15,386**
HOUSING MHFA							
MHFA SITES	27,000	8,600	27,000	8,600	0.0	(31.7)	18,400
Subtotal	**27,000**	**8,600**	**27,000**	**8,600**	**0.0**	**0.0**	**18,400**
COMMUNITY DEVELOPMENT - TRANSIT							
TRANSIT FACILITIES	0	331,048	0	348,062	0.0	17.2	(331,048)
TRANSIT OPERATIONS	454,000	1,503,322	230,000	1,222,784	(24.4)	51.4	(1,049,322)

	2020 Revenue	2020 Expense	2021 Revenue	2021 Expense	% Change Revenue	% Change Expense	Net Income (Loss)
TRANSIT FIXED ROUTES	3,585,409	2,056,622	3,704,942	2,086,185	42.1	116.1	1,528,787
TRANSIT MOBILITY BUS	821,169	829,795	852,169	856,445	114.4	66.0	(8,626)
TRANSIT UNIVERSITY ROUTE 1	0	0	0	0	(100.0)	(100.0)	0
TRANSIT LATE NIGHT EXPRESS	16,500	24,458	16,500	24,735	(34.0)	17.6	(7,958)
TRANSIT MSU SHUTTLE PARKING LO	0	0	0	0	(100.0)	(100.0)	0
TRANSIT MRCI SERVICE	0	0	0	0	(100.0)	(100.0)	0
TRANSIT MSU STOMPER EXPRESS EV	0	0	0	0	(100.0)	(100.0)	0
TRANSIT UNIVERSITY EVENT SERVI	0	0	0	0	(100.0)	(100.0)	0
TRANSIT STADIUM HEIGHTS RT 9	0	0	0	0	(100.0)	(100.0)	0
TRANSIT JAMES AVENUE ROUTE 12	0	0	0	0	(100.0)	(100.0)	0
TRANSIT ROUTE 13 WICKERSHAM	0	0	0	0	(100.0)	(100.0)	0
TRANSIT ROUTE 1 NORTH	0	0	0	0	(100.0)	(100.0)	0
TRANSIT ROUTE 1 SOUTH	0	0	0	0	(100.0)	(100.0)	0
TRANSIT ROUTE 1 SOUTH B	0	0	0	0	(100.0)	(100.0)	0
TRANSIT ROUTE 1 NORTH B	0	0	0	0	(100.0)	(100.0)	0
NEW SERVICE EXPANSION	0	0	0	0	(100.0)	(100.0)	0
TRANSIT CAPITAL IMPROVEMENTS	184,512	90,000	184,512	0	0.0	0.0	94,512
Subtotal	**5,061,590**	**4,835,244**	**4,988,123**	**4,538,211**	**(1.5)**	**(6.1)**	**449,912**
MAJOR PUBLIC UTILITIES							
UTILITY ADMINISTRATION	3,301,500	2,809,089	3,303,500	2,821,715	(7.7)	(5.1)	492,411
UTILITY BILLING	0	469,861	0	473,814	0.0	(2.5)	(469,861)
WW TREATMENT / MAINTENANCE	5,963,750	5,902,530	6,117,000	5,959,282	(0.5)	(0.4)	61,220
WASTEWATER CAPITAL IMPR	200,000	140,000	200,000	12,000	(46.7)	(62.4)	60,000
WASTEWATER PLANT CAPITAL IMPR	2,205,000	683,896	2,105,000	100,000	80.0	(44.2)	1,521,104
WW LIFT STATIONS	0	144,847	0	156,711	0.0	(9.7)	(144,847)
WW COLLECTION	7,440,000	7,246,962	7,665,000	7,278,532	3.0	7.6	193,038
WATER MAINT, TREATMENT & STORA	9,001,000	6,715,987	9,201,000	6,831,862	4.0	3.4	2,285,013
WATER DISTRIBUTION	0	1,998,403	0	2,009,715	0.0	7.6	(1,998,403)
WATER METER SERVICE	15,000	272,746	15,000	277,150	0.0	10.1	(257,746)
WATER CAPITAL IMPROVEMENTS	400,000	270,000	500,000	30,000	(21.4)	(46.9)	130,000
Subtotal	**28,526,250**	**26,654,321**	**29,106,500**	**25,950,781**	**2.0**	**(2.6)**	**3,155,719**
MINOR PUBLIC UTILITIES							
REFUSE COLLECTION	2,146,500	2,110,005	2,207,500	2,082,630	2.1	0.9	36,495
STORM WATER OPERATIONS	2,501,000	2,475,512	2,556,000	2,530,142	1.1	0.9	25,488

	2020 Revenue	2020 Expense	2021 Revenue	2021 Expense	% Change Revenue	% Change Expense	Net Income (Loss)
STORM WATER CAPITAL IMPR	1,179,000	1,176,638	1,131,000	1,116,468	(39.3)	(39.4)	2,362
STREET LIGHTING OPERATIONS	596,000	575,395	612,000	587,395	1.5	1.5	20,605
Subtotal	**6,422,500**	**6,337,550**	**6,506,500**	**6,316,635**	**1.3**	**(0.3)**	**189,865**
PUBLIC WORKS - AIRPORT							
AIRPORT OPERATIONS	1,040,000	643,349	1,040,000	643,989	55.7	(3.9)	396,651
AIRPORT IMPROVEMENTS	0	396,000	0	396,000	(100.0)	(0.5)	(396,000)
AIRPORT CAPITAL IMPROVEMENTS	718,000	717,400	986,000	986,000	(74.6)	(74.6)	600
Subtotal	**1,758,000**	**1,756,749**	**2,026,000**	**2,025,989**	**15.2**	**15.3**	**11**
PUBLIC WORKS - PARKING							
SPECIAL SRVC DIST-MAINTENTANCE	44,000	44,000	44,000	44,000	(14.7)	2.3	0
PARKING-SPECIAL SVC DISTRICT	616,367	608,364	618,500	613,964	38.8	4.8	8,003
PARKING-GENERAL	269,000	118,490	274,000	118,490	(0.7)	21.5	150,510
PARKING CAPITAL	372,000	372,000	200,000	100,000	(24.8)	(24.8)	0
Subtotal	**1,301,367**	**1,142,854**	**1,136,500**	**876,454**	**(12.7)**	**(23.3)**	**260,046**
INTERNAL SERVICE FUNDS							
ADMINISTRATIVE SERVICES							
COUNCIL / MANAGER	7,151,200	1,879,220	7,150,000	1,914,217	5.5	2.5	5,271,980
PUBLIC INFORMATION	70,000	532,817	70,000	554,057	0.0	(52.1)	(462,817)
CUSTOMER SERVICE-311	0	758,796	0	796,745	0.0	0.0	(758,796)
HUMAN RESOURCES	0	905,562	0	888,146	(100.0)	(16.3)	(905,562)
SECTION 125 PLAN / MEDICAL & D	275,000	275,000	275,000	275,000	48.6	48.6	0
IGC BUILDINGS & GROUNDS	136,751	819,441	136,751	824,309	12.1	1.8	(682,691)
FINANCE	649,000	1,151,882	904,000	1,188,441	(10.6)	2.2	(502,882)
INFORMATION TECHNOLOGY	62,500	2,021,394	62,500	2,104,071	(26.0)	6.0	(1,958,894)
Subtotal	**8,344,451**	**8,344,112**	**8,598,251**	**8,544,986**	**3.0**	**2.4**	**53,265**
INFO TECH CAPITAL REPLACEMENT							
INFO TECH CAPITAL REPLACEMENT	504,555	502,000	492,000	380,000	7.1	88.0	2,555
Subtotal	**504,555**	**502,000**	**492,000**	**380,000**	**(2.5)**	**(24.3)**	**112,000**
PUBLIC WORKS - GARAGE							
CENTRAL GARAGE OPERATIONS	40,000	1,618,403	30,000	1,633,037	(91.0)	(2.3)	(1,578,403)
CENTRAL GARAGE FLEET SUPPLY	0	606,639	0	631,753	0.0	(10.4)	(606,639)
CENTRAL GARAGE PARTS & FUEL	3,294,000	1,099,898	3,364,000	1,103,851	5.9	2.4	2,194,102
PW FACILITIES BLDG & GROUNDS	400,000	399,738	400,000	415,992	21.2	5.7	262
EQUIPMENT REPLACEMENT	4,075,200	4,075,000	3,496,000	3,321,000	12.6	29.7	200
Subtotal	**7,809,200**	**7,799,678**	**7,290,000**	**7,105,633**	**(6.6)**	**(8.9)**	**184,367**
CENTRAL INSURANCE							
CENTRAL INSURANCE	7,551,000	7,544,000	8,095,000	8,004,000	2.8	2.9	7,000
Subtotal	**7,551,000**	**7,544,000**	**8,095,000**	**8,004,000**	**7.2**	**6.1**	**91,000**

	2020 Revenue	2020 Expense	2021 Revenue	2021 Expense	% Change Revenue	% Change Expense	Net Income (Loss)
RISK MANAGEMENT							
RISK MANAGEMENT	575,000	574,000	575,000	574,000	(27.0)	(25.8)	1,000
Subtotal	**575,000**	**574,000**	**575,000**	**574,000**	**0.0**	**0.0**	**1,000**
BUILDING FACILITES REPLACEMENT							
BUILDING CAPITAL REPLACEMENT	5,000	0	5,000	0	0.0	0.0	5,000
PUBLIC SAFETY CAPITAL REPLACEM	640,000	635,000	525,000	225,500	8.9	1,487.5	5,000
PUBLIC WORKS CAPITAL REPL	730,000	722,000	550,000	338,000	(7.7)	100.0	8,000
IGC CAPITAL REPLACEMENT	602,000	600,000	335,000	335,000	201.0	1,900.0	2,000
PARKS CAPITAL REPLACEMENT	895,000	895,000	475,000	310,000	138.7	160.9	0
Subtotal	**2,872,000**	**2,852,000**	**1,890,000**	**1,208,500**	**(34)**	**(58)**	**681,500**
DEBT SERVICE FUND							
DEBT SERVICE							
DEBT SERVICE	10,927,450	10,903,925	11,152,450	11,129,860	(5.2)	(4.7)	23,525
DEBT SERVICE-ENERGY SAVINGS	259,919	259,919	259,919	259,919	0.0	0.0	0
Subtotal	**11,187,369**	**11,163,844**	**11,412,369**	**11,389,779**	**2**	**2**	**22,590**
Total	**134,188,833**	**131,396,166**	**135,361,678**	**129,508,350**	**0.9**	**(1.4)**	**5,853,327**

All Funds Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
BILLINGS TO DEPARTME	12,307,745	5,916,673	12,686,762	12,506,712	(1.4)	13,037,512
CHARGES FOR SERVICES	8,665,871	4,600,077	9,741,250	9,824,550	0.9	9,886,300
CONTRIBUTED CAPITAL	1,236,117	0	0	0	0.0	0
FEDERAL GRANTS	7,039,465	2,911,267	7,018,445	5,700,534	(18.8)	5,578,091
FINES & FORFEITURES	286,567	136,411	361,000	287,000	(20.5)	290,000
GAIN (LOSS) ON SALE	363,956	0	27,000	50,000	85.2	40,000
INTERFUND TRANSFER	16,595,773	4,265,765	20,300,248	20,767,293	2.3	19,941,651
INVESTMENT INCOME	606,521	719,832	483,500	578,600	19.7	606,650
LICENSES & PERMITS	1,498,424	858,563	1,636,513	1,606,326	(1.8)	1,615,000
LOCAL GRANTS	513,375	120,923	581,135	408,590	(29.7)	300,000
MISCELLANEOUS	4,479,808	2,024,078	4,283,309	4,343,778	1.4	4,306,212
PREMIUM ON BONDS ISS	298,960	71,722	0	0	0.0	0
PROCEEDS OF LT LIAB	202,253	613,226	114,610	100,000	(12.7)	100,000
RENTAL INCOME	4,586,433	1,985,967	3,962,791	3,887,748	(1.9)	3,873,759
SALES	27,431,016	13,343,968	28,138,592	29,099,871	3.4	29,774,887
SPECIAL ASSESSMENTS	9,743,085	924,215	3,926,100	3,299,867	(16.0)	3,812,000
STATE GRANTS	12,114,591	3,910,063	13,801,669	13,797,631	(0.0)	13,217,364
TAXES	25,946,285	2,806,858	26,884,799	27,930,333	3.9	28,982,252
Total	**133,916,248**	**45,209,609**	**133,947,723**	**134,188,833**	**0.2**	**135,361,678**
EXPENDITURES						
CAPITAL OUTLAY	47,956	2,750,795	11,492,325	10,457,464	(9.0)	6,641,300
COST OF SALES	1,361,450	615,768	1,241,620	1,301,990	4.9	1,327,830
DS - INTEREST	1,821,965	896,455	1,539,870	1,419,329	(7.8)	1,871,653
DS - PRINCIPAL	8,681,437	10,924,885	14,561,190	12,833,185	(11.9)	12,907,396
INSURANCE	7,845,209	4,218,854	8,240,639	8,540,410	3.6	9,002,410
OTHER CHARGES	24,951,962	7,086,579	15,044,525	16,125,155	7.2	16,432,478
OTHER SERVICES	13,075,665	6,207,465	12,273,381	12,666,977	3.2	11,939,420
SALARIES & BENEFITS	30,253,827	14,583,769	34,143,085	35,613,316	4.3	37,261,165
SUPPLIES	5,023,509	2,321,352	5,214,283	5,549,941	6.4	5,533,779
TRANSFERS OUT	17,821,320	5,101,511	17,417,029	18,897,002	8.5	18,622,411
UTILITIES	3,338,984	1,551,930	3,289,356	3,452,774	5.0	3,607,426
VEHICLE OPERATIONS	5,113,294	2,334,886	5,086,301	4,538,624	(10.8)	4,361,082
Total	**119,336,576**	**58,594,248**	**129,543,604**	**131,396,166**	**1.4**	**129,508,350**

Operating Fund Crosswalk

	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Debt Service
ADMINISTRATIVE SERVICES				X	
City Council/City Manager				X	
City Elections				X	
Finance				X	
Human Resources				X	
Information Technology				X	
Legal				X	
311 / Public Information				X	
CIVIC CENTER			X		
Civic Center			X		
COMMUNITY DEVELOPMENT	X		X		
Building Inspections	X				
Economic Development			X		
Housing			X		
Planning and Zoning	X				
Transit			X		
GENERAL GOVERNMENT	X				
General Government	X				
PUBLIC SAFETY	X				
Emergency Management	X				
Fire	X				
Investigation	X				
Police	X				
Operations	X				
PUBLIC WORKS	X		X	X	
Airport			X		
Engineering	X				
Facilities				X	
Garage				X	
Infrastructure			X		
Parking			X		
Parks	X				
Recreation	X				
Streets	X				
PUBLIC UTILITIES			X		
Operations			X		
Refuse			X		
Wastewater			X		
Water			X		

		General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Debt Service
PARTNERSHIP			X			
	Highway #14 Partnership		X			
	Metropolitan Planning Org		X			
	MN Valley COG		X			
	Mobile Digital Computers		X			
	Shared Records System		X			

Capital Improvement Budget Crosswalk

	Admin Services	Civic Center	Comm. Dev.	Public Safety	Public Utilities	Public Works
Airport Capital Improvement						X
Capital Replacement Funds	X					
Civic Center Capital Impr		X				
Equipment Replacement						X
HUD Capital Funds			X			
Info Tech Capital Replacement	X					
Mass Transit Capital Replacement			X			X
MnDOT Grant Funds						X
Parking Capital Improvement						X
Sales Tax (Riverfront 2000)	X					
Sewer Collection Capital Imp					X	
State ATP Funding						X
State TED Funding			X			X
Stormwater						X
Wastewater Plant Capital Imp					X	
Water Capital Improvements					X	

Personnel Overview

	2020 Employee Count	2021 Employee Count	2020 Salaries & Benefits	2021 Salaries & Benefits
GENERAL FUND				
COMMUNITY DEVELOPMENT	7.15	7.15	864,751	909,061
PUBLIC SAFETY	93.67	93.67	12,622,284	13,122,622
PUBLIC WORKS	37.98	37.98	4,734,590	4,928,209
Subtotal	**138.80**	**138.80**	**18,221,625**	**18,959,892**
SPECIAL REVENUE FUNDS				
PARTNERSHIP	2.40	2.40	285,961	302,625
Subtotal	**2.40**	**2.40**	**285,961**	**302,625**
ENTERPRISE FUNDS				
CIVIC CENTER	13.60	13.60	1,614,710	1,695,739
COMMUNITY DEVELOPMENT - ECONOMIC DEVELOPMENT	2.09	2.09	310,455	328,100
COMMUNITY DEVELOPMENT - HOUSING	6.63	7.83	714,898	875,273
COMMUNITY DEVELOPMENT - HOUSING BEC	3.26	3.06	356,893	354,185
COMMUNITY DEVELOPMENT - TRANSIT	39.82	39.82	2,923,911	3,037,494
MAJOR PUBLIC UTILITIES	37.80	37.80	4,414,281	4,628,924
MINOR PUBLIC UTILITIES	3.20	3.20	369,012	384,266
PUBLIC WORKS - AIRPORT	1.73	1.73	203,874	210,886
PUBLIC WORKS - PARKING	1.00	1.00	100,022	104,216
Subtotal	**109.13**	**110.13**	**11,008,056**	**11,619,083**
INTERNAL SERVICE FUNDS				
ADMINISTRATIVE SERVICES	45.30	45.30	4,766,957	4,986,807
PUBLIC WORKS - GARAGE	11.70	11.70	1,330,717	1,392,758
Subtotal	**57.00**	**57.00**	**6,097,674**	**6,379,565**
Total	**307.33**	**308.33**	**35,613,316**	**37,261,165**

Property Tax Analysis

Property Tax Analysis

THE TAX LEVY: DISTRIBUTION AND YEAR-OVER-YEAR CHANGES

As you may have heard me say in the past, I compare the property tax levy to a pie. The overall size of the pie is determined by the total tax capacity (the total taxable values times the individual state classification rates) for the jurisdiction. The thickness of the pie is determined by the budgeting decisions of the jurisdictions (how much money they levy). The size of each slice – the amount of property taxes a specific property is responsible for – is determined by that property's tax capacity (again, its taxable value times the classification rate).

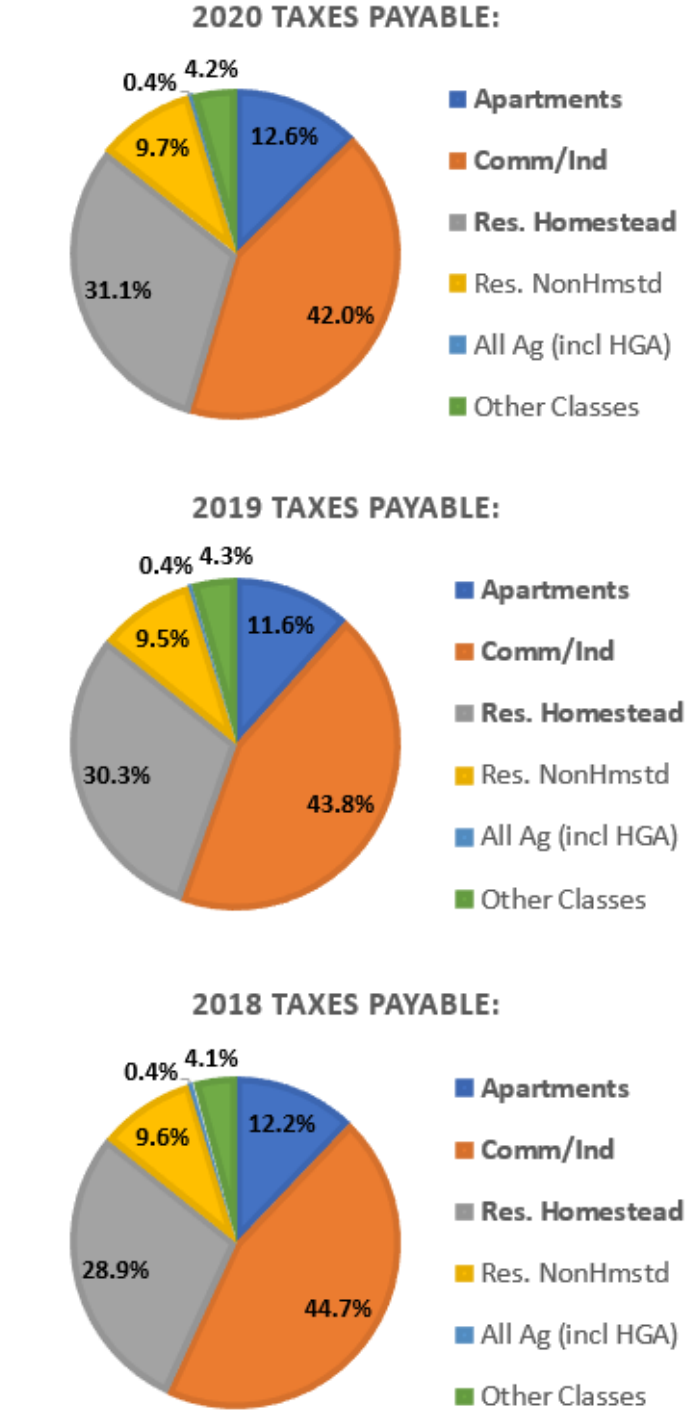
All three parts of this "property tax pie" can (and oftentimes do) change annually:

- The pie can grow larger or smaller if the tax capacity of all the property (the values or classification rates) increase or decrease each year. Property values can increase or decrease en masse due to market changes or new development or the Legislature may make changes to the classification rates statewide.
- The pie can grow thicker or thinner depending on the budgeting decisions of governments and if they levy more or less tax dollars each year. For example, as more money is levied, the pie becomes thicker, meaning there is more "property tax pie" to be collected. This is usually evidenced by increased local tax rates.
- The slices of the pie can grow wider or narrower depending on the value changes to individual properties and changes made to individual classification rates. Property values can increase or decrease based on the market or changes owners make to their property or their use of the property may change resulting in different classification rates.

Not every owner will experience the same changes. If the pie grows larger because of increasing values, you could assume everyone's slice would become wider. However that may not be true if someone owns a property that did not see its individual tax capacity increase because its value did not change. In that case, other property owners whose values did increase would have wider slices because the whole pie must be divided up. As another example, one could assume that if the budgets for governments increased, it would result in a thicker pie, higher tax rates, and more taxes paid per property. However that may not be true if the overall pie also grows due to new development. That stretching of the pie could thin the pie back out. These are just two examples of the many combinations of the possible impacts of these three parts.

MANKATO'S PROPERTY TAX LEVY AND MARKET INDICATIONS

Net Tax Capacity (NTC) by Major Property Type



Notes: "All Ag (incl HGA)" is an estimation at this point due to reporting/homestead changes.
All information is deemed preliminary for discussion purposes only
Blue Earth County Taxpayer Services 7/17/2019

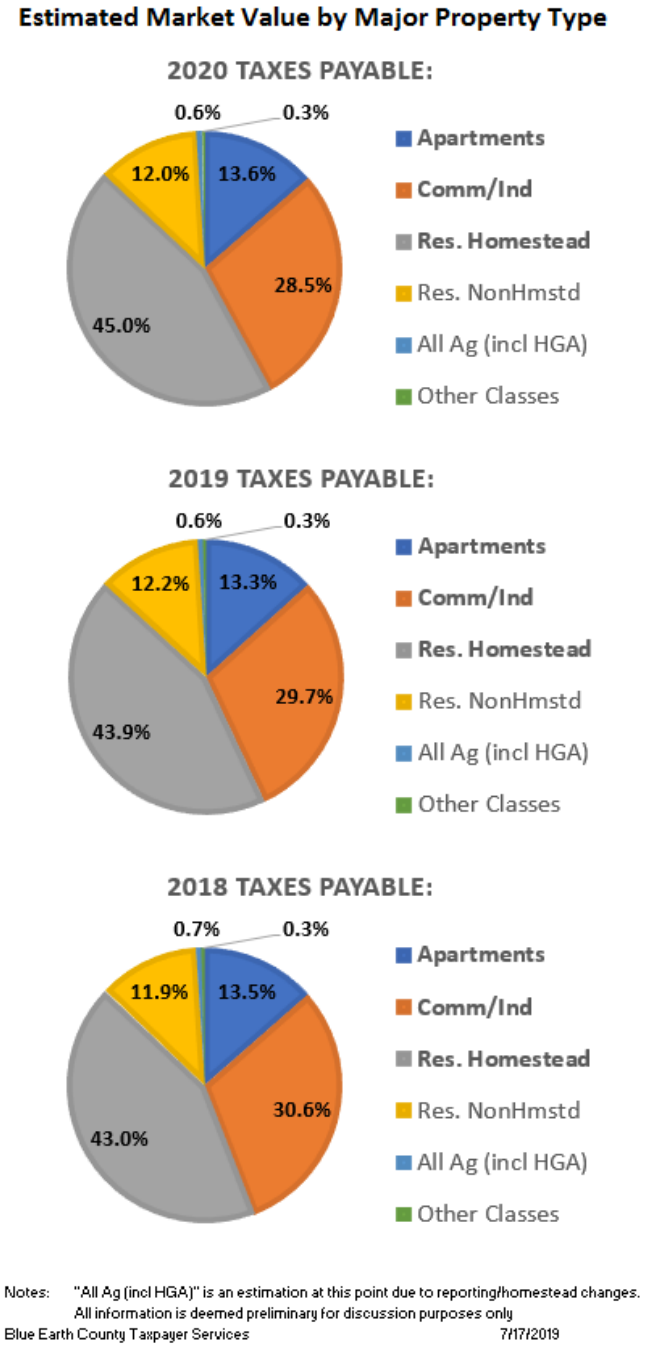
First, it is very important to note the following data and analysis is provided to facilitate discussion only and is not considered final as there can still be changes made to the 2019 assessment that will impact the figures, and additionally the 2020 levy is not yet set.

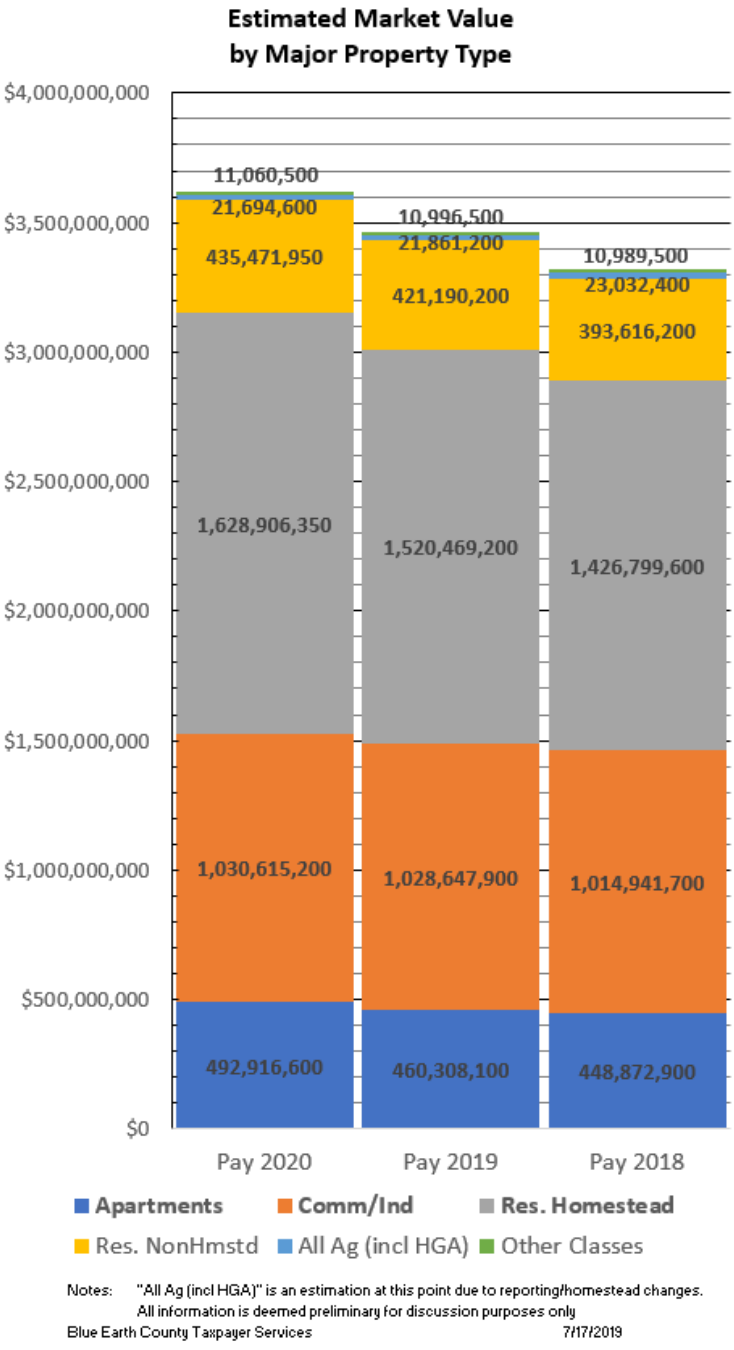
The "property tax pie" in Mankato is about 2.2% larger than last year and has grown over 41% since payable 2013. The recent increases are due to increases in value (based on market factors and new construction and development). The city's total net tax capacity increased from about $32.7 million for taxes payable 2013 to about $46.3 million for taxes payable 2020. This new tax capacity is due to consistent increases in the apartment, commercial, and residential property types over the past few years. The increases in those property types have increased the overall tax base. Apartments and commercial/industrial have assumed more of the tax base over the long-term, resulting in a reduction for the residential homestead property share. However, last year's market value increases on residential property have resulted in its portion increasing slightly.

As noted above, total net tax capacity can change due to valuation changes (based on market

factors) and/or due to new construction/development. For the city's apartment, commercial and residential property, the value increases are due to a combination of market growth and new construction (see below).

As the following graph and charts show, the apartment, commercial and residential values have





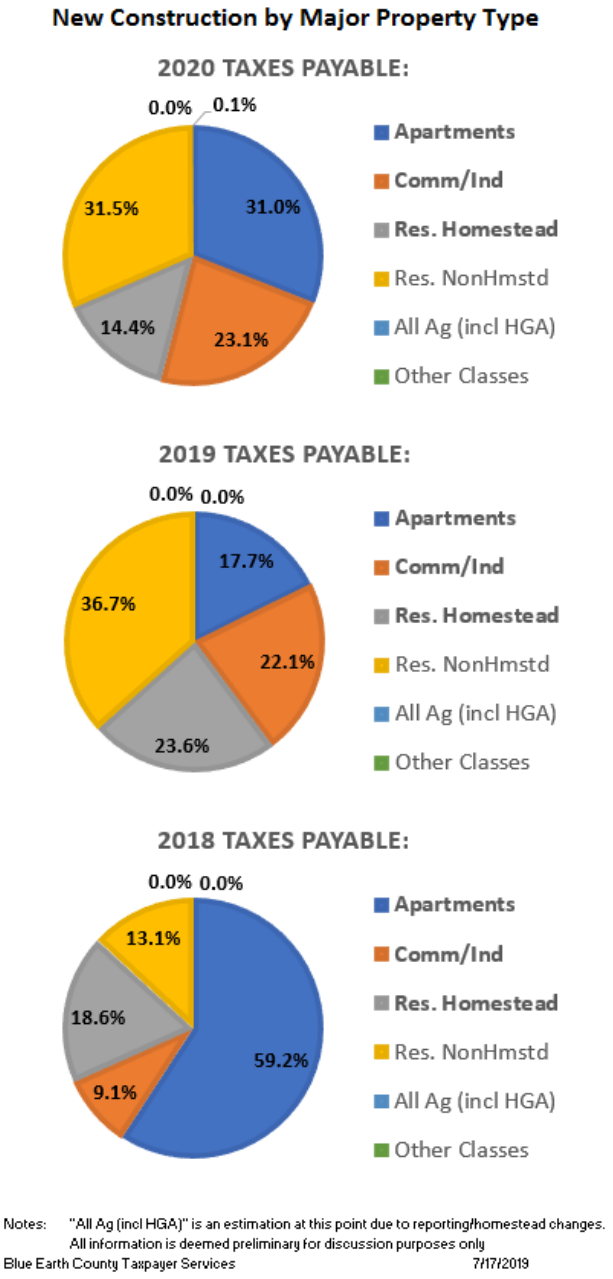
all increased year over year in each of the three payable years presented. Commercial market

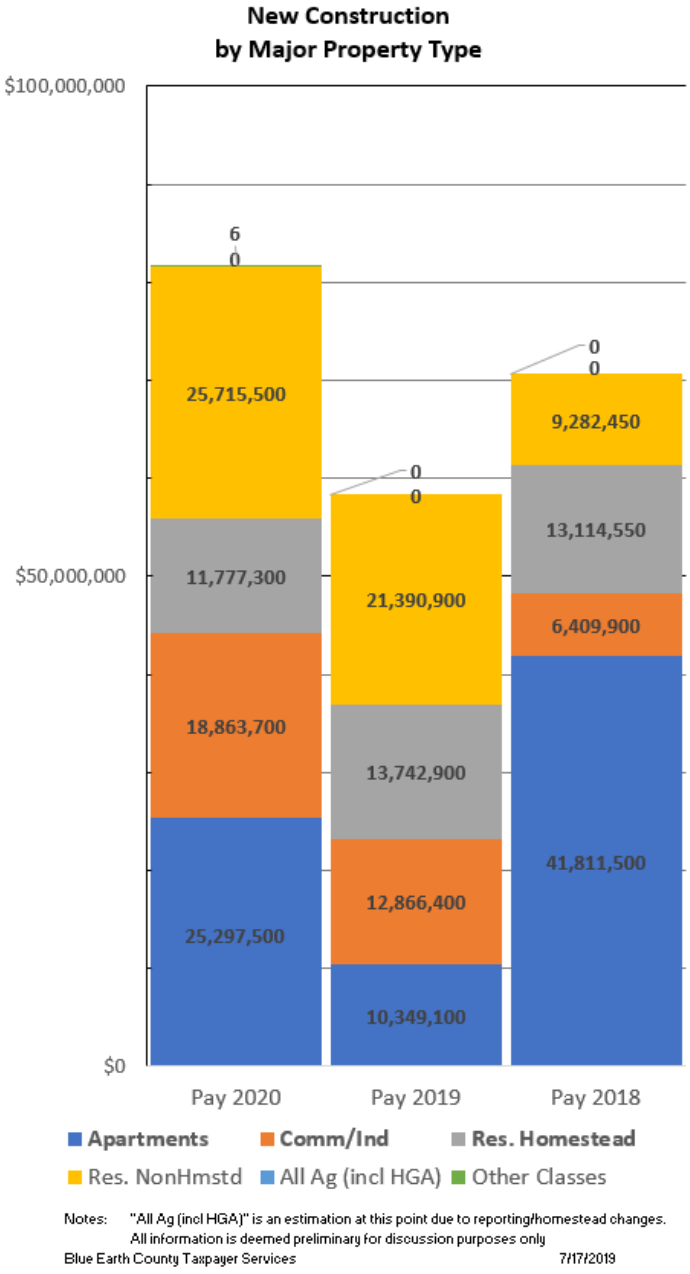
value grew just 0.2% over last year's market value while apartments (4+ units) were up 7.1% and residential homestead was up 7.1%.

Market indications, based on current sales data being reported to our office, indicate a continued stabilization of all our property types. The commercial and residential markets continue to appear stable, with some limited potential increases. Apartments look to be the strongest of our markets, in terms of potential increases, for the 2020 assessment (pay 2021).

To continue the analogy, these increases will make the "property tax pie" larger, but the discrepancies in the growth percentages among the various types of property classes will also cause changes in the width of the individual slices. Some property owners will have bigger slices and shares of the property tax pie even if their local governments do not raise the levies.

Mankato did realize a sizable increase in the amount of new construction between the pay 2019





and 2020 years – an increase of about $23.4 million, for a total of $81.7 million in new construction for pay 2020. The city is experiencing fluctuations in new construction, with years of increases and decreases. The trend appears to be more normalized levels of new construction after two years of changes in apartment and commercial/industrial construction recently. Residential, commercial, and apartment new construction all increased compared to last year, with apartment over double year-over-year.

While it is nearly impossible to forecast new construction because we only receive information after the permit has been issued, it should be noted the city's annual new construction potential appears to be stabilizing over the longer term. There are a limited number of projects in the planning, development or active construction stages. Residential new construction is ongoing. Once construction begins, our assessor's office staff adds new construction amounts for the next assessment which increases the county's overall tax base.

To continue the analogy, these increases will make the "property tax pie" larger, but the discrepancies in the growth percentages among the various types of property classes will also cause changes in the width of the individual slices. Any new construction growth may also cause the pie to become thinner, thus reducing local tax rates, depending on the levy decisions of the various governments. It is also important to note here that frequently the new construction value is part of Tax Increment Financing projects, which will impact what the overall local tax rate will be as those tax dollars are dedicated to specific projects.

MANKATO'S PROPERTY TAX IMPACTS

Again, a note of caution that the following data and analysis is provided to facilitate discussion only and is not considered final as there can still be changes made to the 2019 assessment that will impact the figures, and additionally the 2020 levy is not yet set.

As discussed above, the city's "property tax pie" is growing larger because of an increase in the city's total net tax capacity. This is stretching the pie thinner and results in a lowering of the city's tax rate. If everything else was held constant, it would result in an overall reduction in taxes for taxpayers. Based on preliminary data, with an assumption of no increase in the city's tax levy, the city's tax rate would decrease about 1.5 percentage points (or about -3.4%) compared to the pay 2019 rate if everything else was held constant.

However, if the city, school, and/or county increase their levies, they could negate the city's thinning of the pie due to tax capacity growth. Additionally, due to the valuation increases seen in certain property classes and in specific instances where individual properties have been greatly improved since last year, some property owners will see tax increases. Even though the pie may be thinning, those owners' respective slices are growing much wider – especially in residential property types. Due to the market value growth and new construction increasing the residential property type's share, these property owners will generally see tax increases.

Levy Increase Preparation Worksheet

2020 Budget Preparation Worksheet **Mankato City** *Prepared* *7/18/2019*

THIS SHEET SUMMARIZES THE VARIOUS AVENUES OF LEVY INCREASE ABSORPTION

2018 pay 2019 Net Tax Capacity (NTC)	44,648,027		DISCUSSION PURPOSES
2018 pay 2019 City Levy	19,652,000		ONLY
2018 pay 2019 City Local NTC Tax Rate	44.015%	(City Levy / NTC)	Draft Status

2019 pay 2020 Values and NTCs

Class	Value Est	Prelim NTC	
Residential	1,933,160,000	20,403,300	
Apartment	477,752,000	6,026,333	
Commercial	984,386,667	15,503,000	
Industrial	266,220,000	4,276,350	
Seasonal	-	-	
Agricultural	196,800,000	241,017	
Totals	3,900,198,667	46,450,000	(Note the TOTAL Val Est is inflated due to Class Rates used)
	(Note total may be inflated)		(Note total is under-estimated due to rounding and other estimates)

...Proposed Levy Increase (as %)	4.07%	(Enter proposed levy increase here as a percent)
...Proposed Levy	20,450,854	(Last year's levy times increase percentage)
...Proposed Levy Increase	798,854	(This year's proposed levy minus last year's levy)

	New Const	Mrkt Growth	Unabsorbed
Proposed Levy Increase (as %) Absorbed By...	53.71%	34.01%	12.29%
Proposed Levy Increase (as $) Absorbed By...	429,038	271,675	98,141

2019 pay 2020 Proposed City Local NTC Tax Rate 44.028%

5-Year Property Tax Projection

August 8, 2019	Budget 2016	Budget 2017	Budget 2018	Budget 2019		Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2022	Comments
City Tax Levy											Blue Earth County assumptions in MV Growth & New Construction Growth
General Fund Levy	11,212,000	12,160,000	13,449,000	14,362,000		15,120,000	16,300,000	17,900,000	19,200,000	20,500,000	GF Levy reflects Tax Capacity Growth & 44.00 tax rate
Debt Service Levy	5,016,000	5,050,000	5,000,000	4,900,000		4,800,000	4,600,000	4,000,000	3,900,000	3,700,000	Debt Levy Required based upon Debt Schedules from Springsted
Transit Levy	167,000	165,000	165,000	165,000		165,000	165,000	175,000	175,000	175,000	Transit Levy - Stable
EDA Levy	225,000	225,000	225,000	225,000		365,000	365,000	365,000	365,000	365,000	Economic Development Levy - Stable
Total City Tax Levy	16,620,000	17,600,000	18,839,000	19,652,000		20,450,000	21,430,000	22,440,000	23,640,000	24,740,000	Reflects growth in Tax Capacity
Total Tax Levy	16,620,000	17,600,000	18,839,000	19,652,000		20,450,000	21,430,000	22,440,000	23,640,000	24,740,000	Total Estimated Tax Levy
Net Tax Capacity	38,030,700	40,280,000	42,928,252	44,648,027		46,450,000	48,772,500	51,211,125	53,771,680	56,460,250	Reflects 5% market growth … Tax Capacity is "net of" tax increment
Extension Rate	**43.71**	**43.70**	**0.4388**	**0.4402**		**0.4403**	**0.4394**	**0.4382**	**0.4396**	**0.4382**	Tax Rate Target of 43.90 is linked to 5% estimated growth in tax capacity
											Tax Rate Target is 43.90
Total Budgeted Levy Increase ($)	1,487,675	980,000	1,239,000	813,000		798,000	980,000	1,010,000	1,200,000	1,100,000	
Total Budgeted Levy Increase (%)	**7.98%**	**5.90%**	**7.04%**	**4.32%**		**4.06%**	**4.80%**	**4.72%**	**5.35%**	**4.66%**	Levy Increase @ target of 5% is linked to tax capacity growth
General Fund Tax Levy	11,212,000	12,160,000	13,449,000	14,362,000		15,120,000	16,300,000	17,900,000	19,200,000	20,500,000	
Local Government Aid	6,938,495	6,938,495	7,102,043	7,104,345		7,284,487	7,284,487	7,284,487	7,284,487	7,284,487	
General Fund Levy Base	**18,150,495**	**19,098,495**	**20,551,043**	**21,466,345**		**22,404,487**	**23,584,487**	**25,184,487**	**26,484,487**	**27,784,487**	**General Fund Levy Base (LGA + GF Levy)**
LGA + G.F. Levy + MV Aid											



GENERAL FUND (1000)

GENERAL FUND (1000) Overview

The general fund account services activities primarily supported by state and local general taxes (levy and state aid). With the functions of the general fund being heavily relied on staff oversight, this results in personnel being the largest expenditure within the fund. In fiscal year 2020 and fiscal year 2021, employee count remains relatively consistent with 138 full-time employees, resulting in approximately 60% of total expenditures within the general fund or $18,186,386 in fiscal year 2020 and $18,914,110 in 2021. Other expenditures include general government costs, community development operational costs such as planning and zoning and building inspections, public works operational costs including streets, snow plowing, and park maintenance; and public safety operational costs including police, fire and emergency management.

In 2020, the general fund revenue is estimated at $29,799,839 which is a $201,615 increase from 2019. Expenditures are projected at $29,798,045, a $206,874 increase from 2019. In 2021 revenues are projected at $31,065,513, a $1,117,674 increase from 2020. Expenditures are projected at $31,061,913.

In 2020, the general fund balance is projected to remain stable at $12 million. Of the total fund balance, $9,465,021 is considered an unrestricted fund balance. Per the city of Mankato's financial policies, "The city will strive to maintain unassigned fund balance equivalent to a minimum of five months or 42 percent of the prior fiscal year general fund operating expenditures." While the city's unrestricted fund balance does continue to grow each year, it is not growing at the same rate as general fund expenditures. In future years, a solution must be identified to adjust the targeted fund balance percentage (noting that the 42 percent unrestricted fund balance percentage is regarded by Government Finance Officers Association (GFOA) as a best practice) or identify additional funding solutions and prioritizations. This is addressed within the revised financial policies which identify targeted fund balance goals for all major funds and not just the general fund.

Property tax levy: Should the city council choose to keep the tax extension rate at or below 44.028 percent, the tax capacity increase or additions to tax base will pay all city spending increases in the general fund. Provided that property owner market values have not increased, all Mankato property tax payers will see no increase in the city portion of their property tax bills. This represents the sixth consecutive year the tax rate has essentially remained the same.

Property tax capacity: The city's net tax capacity grew by 3.41 percent in 2020. The increase brings the overall market value of the city to nearly $3.9 billion or about a $150 million increase. About 54 percent reflects an increased value from new construction and 34 percent reflects growth in existing property values based on tax improvements or adjustments to market values from sales ratios. The gain enables the levy to increase by $674,000 keeping property taxes and tax capacity rate stable at a level of 44.028 percent. As discussed during the series of financial

policy discussions in 2018, this budget moves toward a goal of a proportionate split of property tax levy at 75% operating and 25% debt service/capital.

Other General fund revenue changes

Summary of significant revenue changes:

- $95,000 reduction in gambling tax proceeds, moved to special revenue fund.
- $610,000 reduction in lodging tax proceeds, moved to special revenue fund.
- $75,000 reduction in court fines (based off of 2018 actuals and 2019 projections).
- $125,000 reduction in engineering fees.
- $45,000 increase in state aid for police insurance.

General fund expenditures: Summary of 2020 major expenditure changes in the general fund are payroll and benefit adjustments:

- Salary adjustment $ 268,602
- (3% cost-of-living adjustments (COLA), reallocation of part-time police hours, reallocation of the Environmental Sustainability Coordinator position (.20% of the FTE), this shift was based on duties of the position and a portion of a new Facilities Tech Position (.20), this position was created by utilizing primarily allocated part-time dollars within the Civic Center fund in combination with approximately $20,000 from the General Fund.
- Health Insurance (15% premium increase) $ 473,700
- Commodities and external service charges have remained relatively flat as compared to previous years within the general fund.

5-Year Fund Projection

August 8, 2019	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Comments
General Fund Revenue:							
General Fund Levy	14,362,000	15,120,000	16,300,000	17,115,000	17,975,000	18,870,000	Relects 5% annual increase to G.F. Levy assuming 5% growth in tax
Federal Aid	12,000	8,000	8,000	8,000	8,000	8,000	
Local Government Aid (LGA)	7,111,285	7,284,487	7,284,487	7,284,487	7,284,487	7,284,487	Reflects new amounts per LMC & then remains flat
Other State Aids	1,030,576	1,142,976	1,137,976	1,200,000	1,200,000	1,200,000	Reflects flat amount throughout projection period
Local Aids	122,500	117,500	117,500	117,500	117,500	117,500	Reflects flat amount throughout projection period
Licenses / Permits	1,621,513	1,606,326	1,615,000	1,615,000	1,615,000	1,615,000	Reflects flat amount throughout projection period
Service Charges	1,409,050	1,290,550	1,290,550	1,290,550	1,290,550	1,290,550	Reflects flat amount throughout projection period
Fines	311,000	232,000	230,000	230,000	230,000	230,000	Reflects flat amount throughout projection period
Miscellaneous & Other	602,300	508,000	518,000	525,000	525,000	525,000	Reflects flat amount throughout projection period
Rental Income	21,000	29,000	29,000	29,000	29,000	29,000	Reflects flat amount throughout projection period
Franchise Fees	1,610,000	1,610,000	1,610,000	1,610,000	1,610,000	1,610,000	Reflects flat amount throughout projection period
Transfers	1,385,000	925,000	925,000	925,000	925,000	925,000	Reflects flat amount throughout projection period
Total General Fund Revenue	29,598,224	29,873,839	31,065,513	31,949,537	32,809,537	33,704,537	
General Fund Expenditures:							
Personal Services	17,420,639	18,221,625	18,959,892	19,400,000	20,000,000	20,500,000	Reflects projected 2 1/2% increase in labor contracts
Commodities & Supplies	1,634,305	1,638,049	1,692,749	1,695,000	1,728,000	1,762,000	Reflects an estimated 2% growth from 2022 through 2024
Other Services	3,572,419	2,954,725	3,134,896	3,610,000	3,680,000	3,750,000	Reflects an estimated 2% growth from 2022 through 2024
Insurance	168,000	191,000	193,000	195,000	195,000	195,000	Reflects flat amount throughout period
Utilities	278,925	331,500	306,500	312,500	319,000	325,000	Reflects an estimated 2% growth from 2022 through 2024
Other Charges	3,040,847	3,029,793	3,340,043	3,364,000	3,430,000	3,500,000	Reflects an estimated 2% growth from 2022 through 2024
Capital Outlay	15,000	76,200	46,000	-	-	-	Reflects zero capital outlay from 2022 through 2024
Vehicle Cost Transfers	3,007,585	2,969,327	2,828,337	2,900,000	2,900,000	2,900,000	Reflects flat amount throughout period
Other Financing / Transfers	453,450	459,826	560,496	460,000	460,000	460,000	Reflects flat amount throughout period
Total General Fund Expenditures	29,591,170	29,872,045	31,061,913	31,936,500	32,712,000	33,392,000	
Income or (Loss)	7,054	1,794	3,600	13,037	97,537	312,537	
Fund Balance - January 1	11,943,662	11,950,716	11,952,510	11,956,110	11,969,147	12,066,684	
Surplus or Deficit	7,054	1,794	3,600	13,037	97,537	312,537	
Fund Balance - December 31	11,950,716	11,952,510	11,956,110	11,969,147	12,066,684	12,379,221	
Fund Balance as a % of Expenditures	40.01%	38.48%	37.44%	36.59%	36.14%		

Personnel by Service Area

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
GENERAL FUND						
COMMUNITY DEVELOPMENT						
Full-Time	7.00	7.15	7.15	770,994	842,424	886,734
Part-Time	0.00	0.00	0.00	20,815	21,530	21,530
Flexible Staffing Resources	0.00	0.00	0.00	8,486	797	797
Subtotal	**7.00**	**7.15**	**7**	**800,295**	**864,751**	**909,061**
PUBLIC SAFETY						
Full-Time	85.00	85.00	85.00	10,636,417	11,334,500	11,825,003
Part-Time	6.42	8.67	8.67	246,435	278,506	288,341
Flexible Staffing Resources	0.00	0.00	0.00	1,187,902	1,009,278	1,009,278
Subtotal	**91.42**	**93.67**	**94**	**12,070,754**	**12,622,284**	**13,122,622**
PUBLIC WORKS						
Full-Time	37.00	37.25	37.25	3,920,637	4,153,964	4,344,172
Part-Time	0.73	0.73	0.73	50,075	52,429	55,208
Flexible Staffing Resources	0.00	0.00	0.00	578,879	528,197	528,197
Subtotal	**37.73**	**37.98**	**38**	**4,549,591**	**4,734,590**	**4,927,577**
Total	**136.15**	**138.80**	**139**	**17,420,639**	**18,221,625**	**18,959,260**

Capital Outlay

	Quantity	Price	Total Price
ENGINEERING			
MACHINERY & EQUIPMENT			
2020 - Sewer Cam	1	6,200	6,200
2020 - Total Station	1	59,000	59,000
2021 - GPS Rover replacement	1	35,000	35,000
Subtotal	**3**	**100,200**	**100,200**
PARKS GROUND MAINTENANCE			
BLDGS & STRUCTURES			
2020 - Mankato Storage fees for seasonal vehicles & equipment	1	10,000	10,000
2021 - Mankato Storage fees for seasonal vehicles & equipment	1	10,000	10,000
Subtotal	**2**	**20,000**	**20,000**
PUBLIC SAFETY OPERATIONS			
FURNITURE & EQUIPMENT			
2020 - Furniture & equipment	1	1,000	1,000
2021 - Furniture & equipment	1	1,000	1,000
Subtotal	**2**	**2,000**	**2,000**
Total	**7**	**122,200**	**122,200**

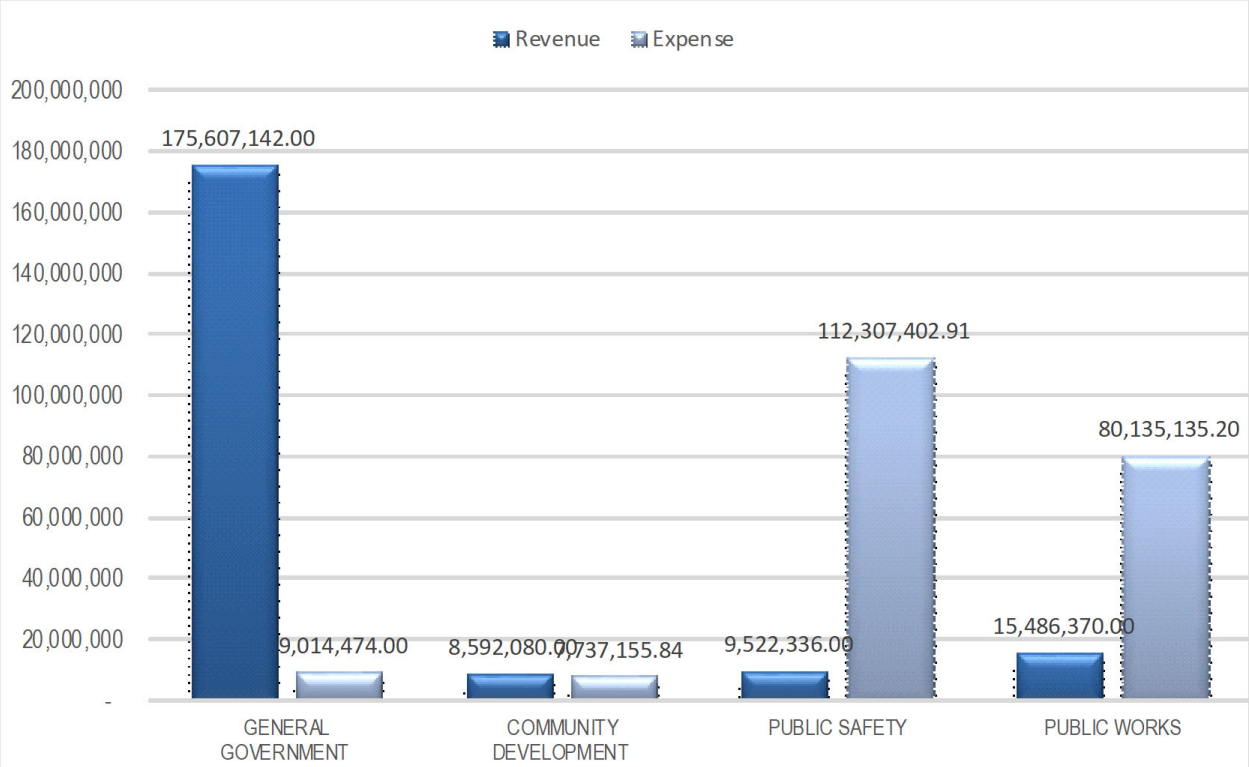
Transfer Crosswalk

Due From (Fund-Org-Object)	Amount	Due To (Fund-Org-Object)	Description
1010 - General Fund			
1010-410010-392020	30,000	2370-410016-507200	Transfer for Lodging Tax
1010-410010-392020	180,000	6000-493000-507200	PILOT - Water
1010-410010-392020	155,000	6000-493000-507200	PILOT - Wastewater
1010-410010-392020	40,000	6030-495010-507200	PILOT - Refuse
1010-410010-392020	50,000	6060-496010-507200	PILOT - Stormwater
1010-431011-334180	50,000	4020-431020-334180	Transfer for MSA Seal Coating
1010-431011-392020	100,000	6060-496010-507200	Transfer for Street Sweeping
1010-431011-392020	100,000	6030-495010-507200	Transfer for Spring Clean Up
1010-431011-392020	100,000	6030-495010-507200	Transfer for Fall Leaf Pickup
1010-431016-392020	100,000	4020-431020-507200	Transfer for MSA Signals
1010-452011-392020	50,000	6060-496010-507200	Transfer for Storm Water Costs Parks Related
6100-498016-392020	12,500	1010-421011-507200	Sober Bus Transfer from Police Patrol
7010-501013-392020	50,000	1010-421012-507200	Transfer for Facilities Operations
7010-501013-392020	150,000	1010-431011-507200	Transfer for Facilities Operations
7010-501013-392020	150,000	1010-452014-507200	Transfer for Facilities Operations
7070-502011-392020	25,000	1010-421012-507200	Transfer for Capital Facilities Replacement
7070-502012-392020	25,000	1010-431011-507200	Transfer for Capital Facilities Replacement
7070-502012-392020	25,000	1010-452014-507200	Transfer for Capital Facilities Replacement

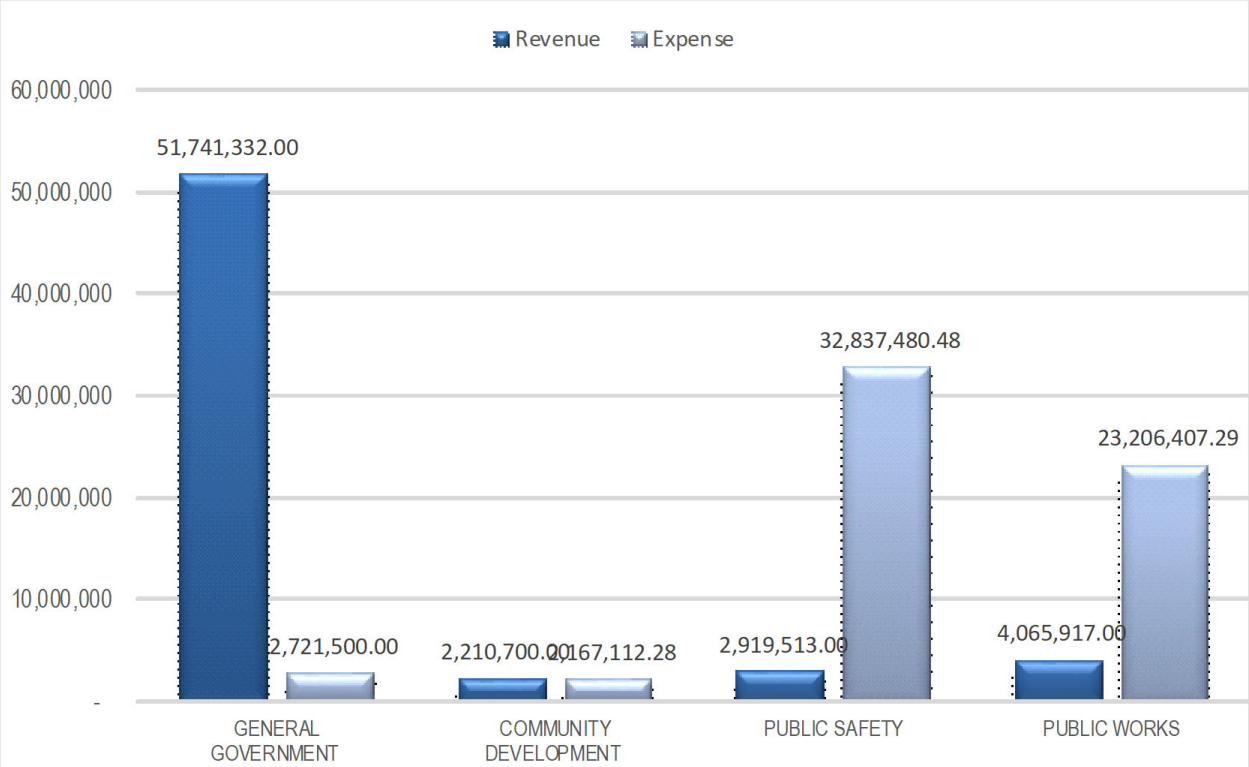
Fund Combined by Service Area

	2020 Revenue	2020 Expense	2021 Revenue	2021 Expense	% Change Revenue	% Change Expense	Net Income (Loss)
GENERAL FUND							
GENERAL GOVERNMENT							
GENERAL GOVERNMENT	25,116,487	935,000	26,380,487	1,364,000	5.0	45.9	25,016,487
Subtotal	**25,116,487**	**935,000**	**26,380,487**	**1,364,000**	**5.0**	**45.9**	**25,016,487**
COMMUNITY DEVELOPMENT							
PLANNING AND ZONING	34,200	485,517	34,200	507,878	0.0	4.6	(473,678)
BLDG INSPECTION	1,093,150	604,019	1,093,150	625,768	0.0	3.6	467,382
Subtotal	**1,127,350**	**1,089,536**	**1,127,350**	**1,133,646**	**0.0**	**4.0**	**(6,296)**
PUBLIC SAFETY							
PUBLIC SAFETY OPERATIONS	1,087,926	1,923,685	1,094,600	1,978,468	0.6	2.8	(883,868)
POLICE INVESTIGATION	0	1,592,079	0	1,652,728	0.0	3.8	(1,652,728)
POLICE PATROL	2,000	8,143,334	2,000	8,341,533	0.0	2.4	(8,339,533)
PSC BUILDINGS & GROUNDS	0	342,004	0	317,451	0.0	(7.2)	(317,451)
EMERGENCY MANAGEMENT	0	280,833	0	287,189	0.0	2.3	(287,189)
FIRE SUPPRESSION	383,000	4,104,457	383,000	4,205,309	0.0	2.5	(3,822,309)
Subtotal	**1,472,926**	**16,386,392**	**1,479,600**	**16,782,678**	**0.5**	**2.4**	**(15,303,078)**
PUBLIC WORKS							
STREET MAINTENANCE	659,976	3,272,436	659,976	3,340,220	0.0	2.1	(2,680,244)
STREET SNOW REMOVAL	0	1,264,179	0	1,368,605	0.0	8.3	(1,368,605)
STREET TRAFFIC CONTROL MAINT	251,000	601,402	251,000	619,222	0.0	3.0	(368,222)
ENGINEERING	922,000	1,690,246	922,000	1,694,041	0.0	0.2	(772,041)
PARKS RECREATION ACTIVITIES	11,500	1,062,676	11,500	1,127,781	0.0	6.1	(1,116,281)
PARKS GROUND MAINTENANCE	133,600	1,368,212	128,600	1,392,400	(3.7)	1.8	(1,263,800)
PARKS FORESTRY & LANDSCAPING	12,000	1,253,789	12,000	1,305,190	0.0	4.1	(1,293,190)
PARKS FACILITIES	93,000	874,177	93,000	934,130	0.0	6.9	(841,130)
Subtotal	**2,083,076**	**11,387,117**	**2,078,076**	**11,781,589**	**(0.2)**	**3.5**	**(9,703,513)**
Total	**29,799,839**	**29,798,045**	**31,065,513**	**31,061,913**	**4.2**	**4.2**	**3,600**

2020 Revenue vs Expense by Service Area



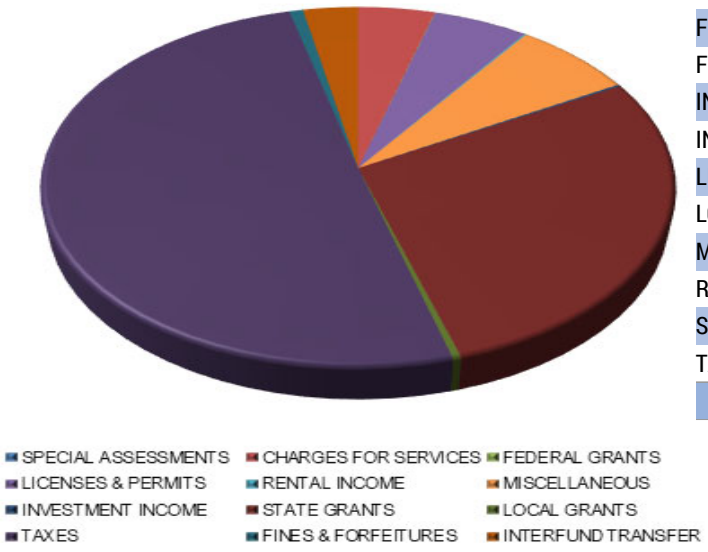
2021 Revenue vs Expense by Service Area



Combined Fund Budget

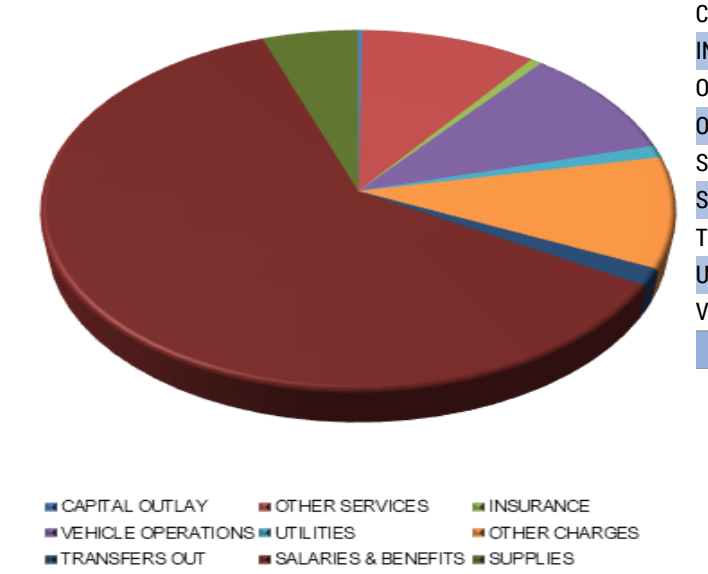
	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	1,652,032	576,546	1,409,050	1,290,550	-8	1,290,550.0
FEDERAL GRANTS	9,185	12,429	12,000	8,000	-33	8,000.0
FINES & FORFEITURES	230,006	101,970	311,000	232,000	-25	230,000.0
INTERFUND TRANSFER	712,690	250,000	895,000	925,000	3	925,000.0
INVESTMENT INCOME	55,205	668,348	45,000	50,000	11	60,000.0
LICENSES & PERMITS	1,480,784	852,323	1,621,513	1,606,326	-1	1,615,000.0
LOCAL GRANTS	109,325	15,435	121,000	116,000	-4	116,000.0
MISCELLANEOUS	2,286,082	704,108	1,953,800	2,069,500	6	2,069,500.0
RENTAL INCOME	37,251	2,364	21,000	29,000	38	29,000.0
STATE GRANTS	8,239,146	1,452,030	8,141,861	8,427,463	4	8,422,463.0
TAXES	13,737,143	360,711	15,067,000	15,046,000	0	16,300,000.0
Total	**28,548,848**	**4,996,265**	**29,598,224**	**29,799,839**	**0.7**	**31,065,513**
EXPENDITURES						
CAPITAL OUTLAY	15,347	1,094	15,000	76,200	408	46,000.0
INSURANCE	162,014	110,739	168,000	191,000	14	193,000.0
OTHER CHARGES	2,474,805	1,284,557	3,040,847	2,975,793	-2	3,340,043.1
OTHER SERVICES	3,456,771	1,327,008	3,572,419	2,957,530	-17	3,134,896.2
SALARIES & BENEFITS	16,767,927	7,536,692	17,420,639	18,221,625	5	18,959,892.0
SUPPLIES	1,525,725	600,044	1,634,305	1,620,549	-1	1,692,749.0
TRANSFERS OUT	272,500	272,500	453,450	459,826	1	560,496.0
UTILITIES	339,104	140,524	278,925	331,500	19	306,500.0
VEHICLE OPERATIONS	3,275,456	1,515,163	3,007,585	2,964,022	-1	2,828,336.9
Total	**28,289,648**	**12,788,321**	**29,591,171**	**29,798,045**	**0.7**	**31,061,913**
Net Income (Loss)	**259,200**	**(7,792,056)**	**7,053**	**1,794**	**(435.3)**	**3,600**

2020 Combined Fund Budget Revenues



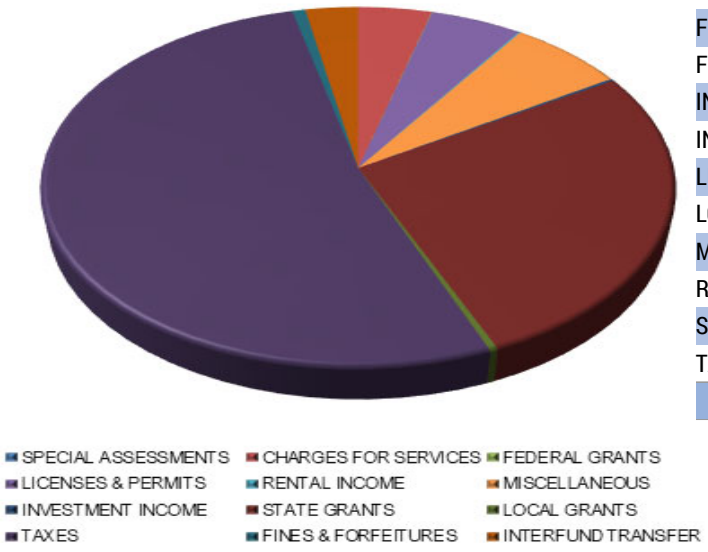
CHARGES FOR SERVICES	$1,290,550
FEDERAL GRANTS	$8,000
FINES & FORFEITURES	$232,000
INTERFUND TRANSFER	$925,000
INVESTMENT INCOME	$50,000
LICENSES & PERMITS	$1,606,326
LOCAL GRANTS	$116,000
MISCELLANEOUS	$2,069,500
RENTAL INCOME	$29,000
STATE GRANTS	$8,427,463
TAXES	$15,046,000
Total	**$29,799,839**

2020 Combined Fund Budget Expenditures



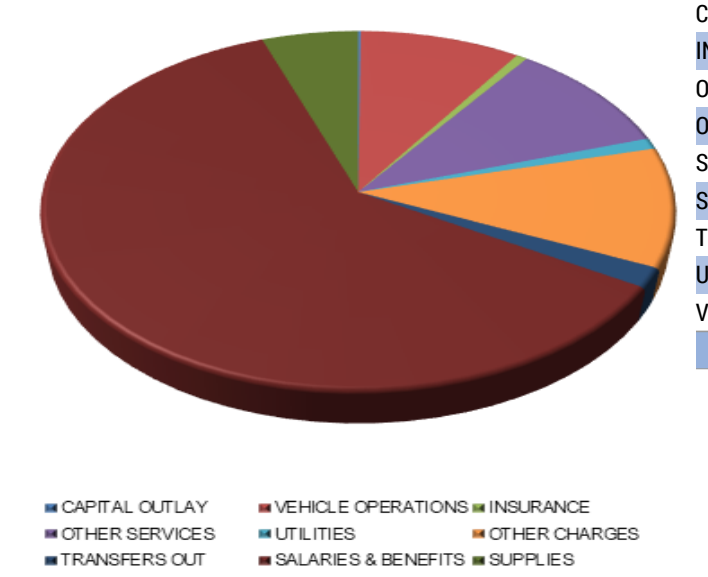
CAPITAL OUTLAY	$76,200
INSURANCE	$191,000
OTHER CHARGES	$2,975,793
OTHER SERVICES	$2,957,530
SALARIES & BENEFITS	$18,221,625
SUPPLIES	$1,620,549
TRANSFERS OUT	$459,826
UTILITIES	$331,500
VEHICLE OPERATIONS	$2,964,022
Total	**$29,798,045**

2021 Combined Fund Budget Revenues



CHARGES FOR SERVICES	$1,290,550
FEDERAL GRANTS	$8,000
FINES & FORFEITURES	$230,000
INTERFUND TRANSFER	$925,000
INVESTMENT INCOME	$60,000
LICENSES & PERMITS	$1,615,000
LOCAL GRANTS	$116,000
MISCELLANEOUS	$2,069,500
RENTAL INCOME	$29,000
STATE GRANTS	$8,422,463
TAXES	$16,300,000
Total	**$31,065,513**

2021 Combined Fund Budget Expenditures



CAPITAL OUTLAY	$46,000
INSURANCE	$193,000
OTHER CHARGES	$3,340,043
OTHER SERVICES	$3,134,896
SALARIES & BENEFITS	$18,959,892
SUPPLIES	$1,692,749
TRANSFERS OUT	$560,496
UTILITIES	$306,500
VEHICLE OPERATIONS	$2,828,337
Total	**$31,061,913**

City of Mankato

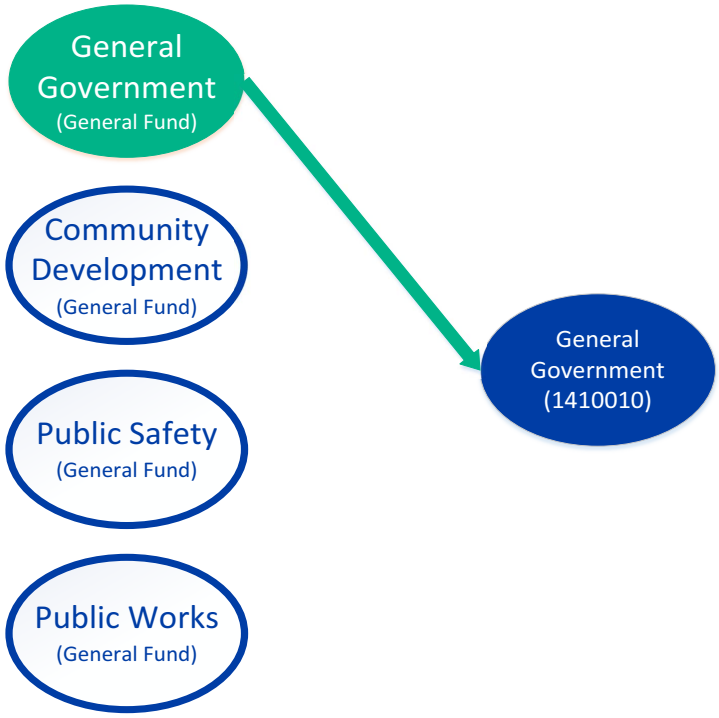
Leading the way...

GENERAL GOVERNMENT

GENERAL GOVERNMENT Introduction

Within the General Fund, the General Government is responsible for the collection of the tax levy, local government aid and franchise fees. The expenditures represent various grant activity the Council has authorized. This profile will provide a detailed overview of General Government.

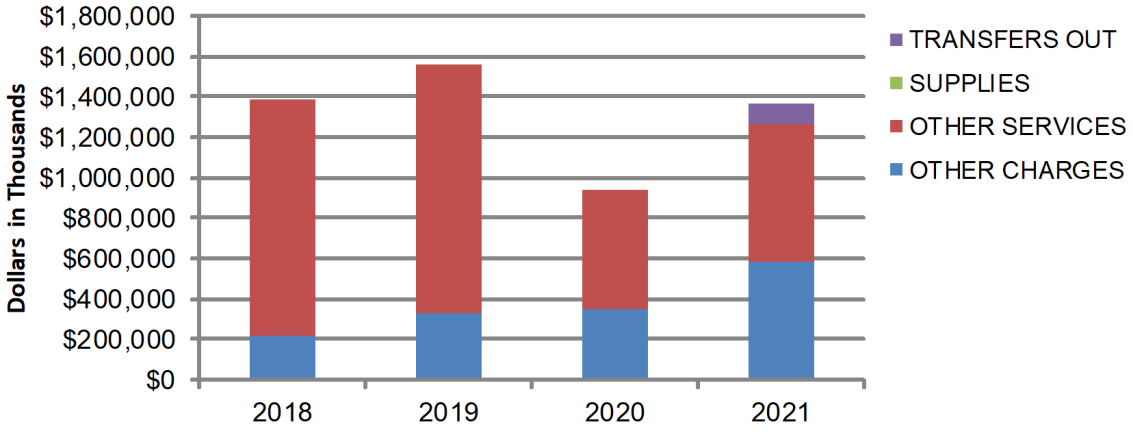
Fund Structure



Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	1,276	0	0	1,000	0	1,000.0
INTERFUND TRANSFER	428,022	0	395,000	425,000	8	425,000.0
INVESTMENT INCOME	55,205	668,348	45,000	50,000	11	60,000.0
MISCELLANEOUS	1,614,921	419,541	1,610,000	1,610,000	0	1,610,000.0
STATE GRANTS	7,806,338	1,038,248	7,756,385	7,984,487	3	7,984,487.0
TAXES	13,737,143	360,711	15,067,000	15,046,000	0	16,300,000.0
Total	**23,642,906**	**2,486,847**	**24,873,385**	**25,116,487**	**1**	**26,380,487**
EXPENDITURES						
OTHER CHARGES	74,225	66,411	329,521	353,000	7	582,000.0
OTHER SERVICES	1,161,058	411,926	1,232,000	582,000	-53	682,000.0
SUPPLIES	30	0	0	0	0	0.0
TRANSFERS OUT	0	0	0	0	0	100,000.0
Total	**1,235,312**	**478,337**	**1,561,521**	**935,000**	**(40)**	**1,364,000**
Net Income (Loss)	**22,407,594**	**2,008,511**	**23,311,864**	**24,181,487**	**67**	**25,016,487**

Expense Snapshot



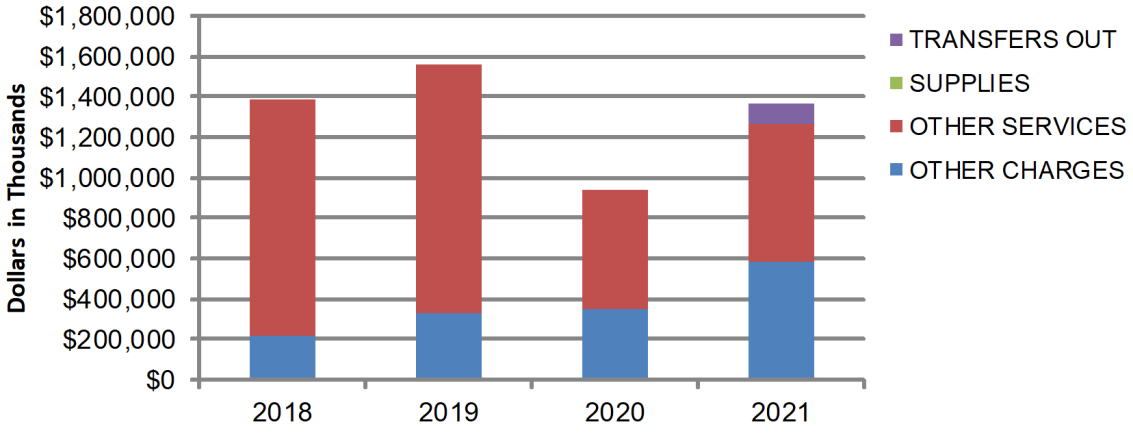
GENERAL GOVERNMENT (1410010) Overview

The General Government budget is utilized primarily to house revenues that are received in the form of the tax levy, state aid, gambling and lodging tax.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	1,276	0	0	1,000	0	1,000
INTERFUND TRANSFER	428,022	0	395,000	425,000	8	425,000
INVESTMENT INCOME	55,205	668,348	45,000	50,000	11	60,000
MISCELLANEOUS	1,614,921	419,541	1,610,000	1,610,000	0	1,610,000
STATE GRANTS	7,806,338	1,038,248	7,756,385	7,984,487	3	7,984,487
TAXES	13,737,143	360,711	15,067,000	15,046,000	0	16,300,000
Total	**23,642,906**	**2,486,847**	**24,873,385**	**25,116,487**	**1.0**	**26,380,487**
Total Revenues	**23,642,906**	**2,486,847**	**24,873,385**	**25,116,487**	**1.0**	**26,380,487**
EXPENDITURES						
OTHER CHARGES	74,225	66,411	329,521	353,000	7	582,000
OTHER SERVICES	1,161,058	411,926	1,232,000	582,000	-53	682,000
SUPPLIES	30	0	0	0	0	0
TRANSFERS OUT	0	0	0	0	0	100,000
Total	**1,235,312**	**478,337**	**1,561,521**	**935,000**	**(40.1)**	**1,364,000**
Total Expenditures	**1,235,312**	**478,337**	**1,561,521**	**935,000**	**(40.1)**	**1,364,000**

Expense Snapshot



City of Mankato

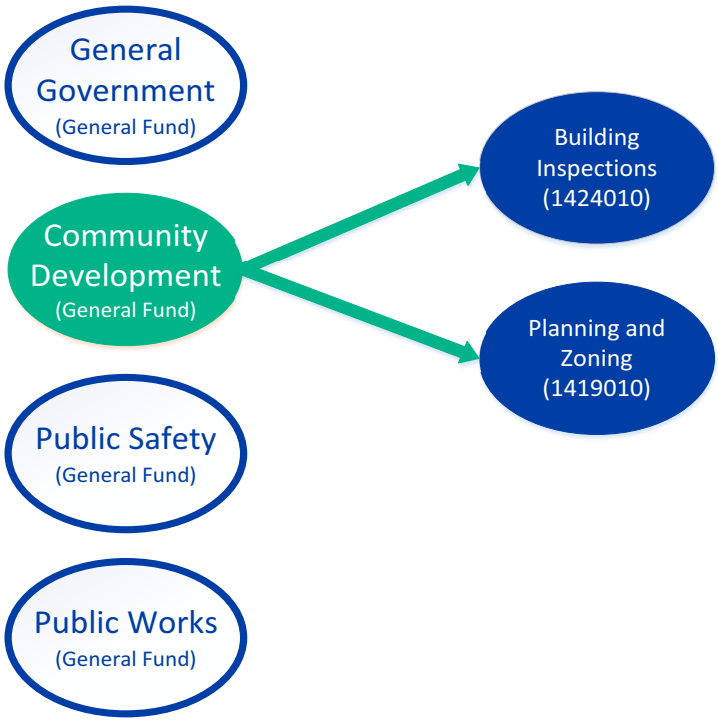
Leading the way...

COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT Introduction

Community Development planning and zoning and building inspections are responsible for coordinating land use and regional transportation related planning, zoning functions as required by state statutes as well as providing up-to-date procedures to ensure living conditions and places of business meet the MN State Building Code. This profile will provide a detailed overview of Planning and Zoning and Building Inspections in the General Fund. In addition, Community Development conducts economic development initiatives, and manages federal housing and homeownership programs and coordinates transit. These functions are covered in the Enterprise Fund.

Fund Structure



Authorized Staffing

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
FULL-TIME						
ASSOCIATE DIR OF PLANNING	0.00	1.00	1.00	0	145,665	154,583
BUDGETED SALARY CONTINGENCY	0.00	0.00	0.00	0	11,580	11,580
BUILDING & DEV SRVC COORD	1.00	1.00	1.00	131,143	116,495	124,315
ENVIROMENTAL SUSTANAIBILITY CO	0.00	0.15	0.15	0	15,980	17,065
INSPECTOR I (BUILDING)	0.00	2.00	2.00	0	230,082	239,188
INSPECTOR I - BUILDING	2.00	0.00	0.00	215,762	0	0
INSPECTOR II (PLUMBING)	0.00	1.00	1.00	0	125,745	130,568
INSPECTOR II - PLUMBING	1.00	0.00	0.00	118,429	0	0
PLANNER	0.00	2.00	2.00	0	196,877	209,435
PLANNING ASSISTANT	2.00	0.00	0.00	182,941	0	0
PLANNING COORDINATOR	1.00	0.00	0.00	122,719	0	0
Subtotal	**7.00**	**7.15**	**7**	**770,994**	**842,424**	**886,734**
PART-TIME						
PT, TEMP, INTERN	0.00	0.00	0.00	20,815	21,530	21,530
Subtotal	**0.00**	**0.00**	**0**	**20,815**	**21,530**	**21,530**
FLEXIBLE STAFFING RESOURCES						
	0.00	0.00	0.00	0	797	797
BUDGETED OVERTIME BUILDING INSPECTIONS	0.00	0.00	0.00	691	0	0
PT, TEMP, INTERN	0.00	0.00	0.00	765	0	0
SICK LEAVE LUMP SUM	0.00	0.00	0.00	4,031	0	0
VACATION LEAVE LUMP SUM	0.00	0.00	0.00	2,999	0	0
Subtotal	**0.00**	**0.00**	**0**	**8,486**	**797**	**797**
Total	**7.00**	**7.15**	**7**	**800,295**	**864,751**	**909,061**

Service Objectives

Northeast Industrial Area AUAR

- Update the AUAR, and finish the update for the Greater East Mankato Infill District, with focus on sustainable best practices for future development, and including surface water management, preservation of natural areas (wetlands and woodlands), building density for transit orientated development, and coordination of improvements with other partners (e.g. Eagle Lake, ISD 77, BEC) and specific coordination with ISD 77 to identify the location of future elementary school to accommodate increased population growth on the east side of Mankato. This will require funding for consultant services and establishment of a technical advisory committee/project management team for guidance and oversight.

Southeast District Master Plan

- Complete master plan with focus on water quality initiative and the Indian Creek sub watersheds, scaled utility and public service improvements that provide for affordable and low impact sustainable development strategies, and sustainable development scenarios that will complement the water quality improvements, infrastructure improvements, and lower development costs for affordable housing options, building off the Indian Creek Redesign project completed in 2005. This will require funding for consultant services and establishment of a technical advisory committee/project management team for guidance and oversight

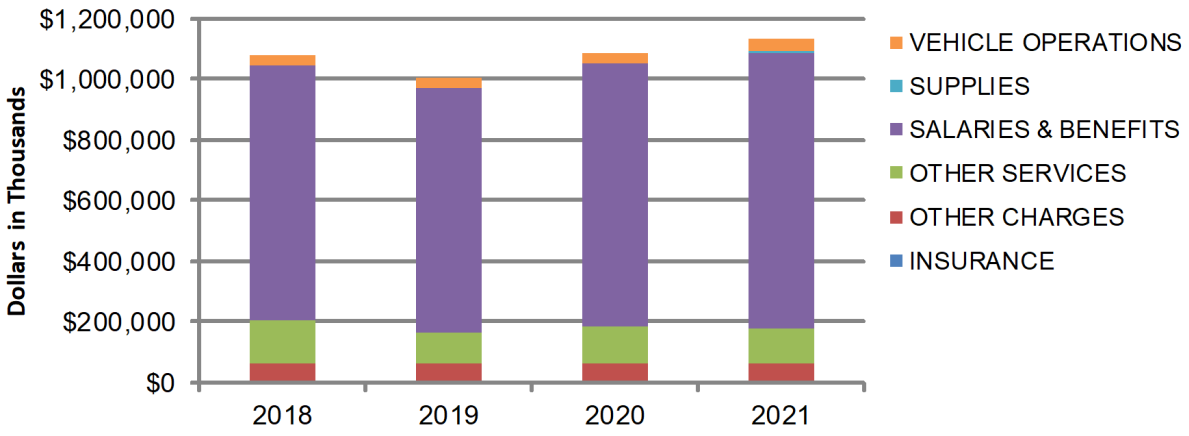
Service Metrics

Building Permit Activity	2016 # of Permits	2016 Dollar Vollume	2017 # of Permits	2017 Dollar Volume	2018 (thru May) # of Permits	2018 Dollar Volume
Commercial/Industrial (New)	29	$17,586,500.00	10	$12,912,200.00	12	$26,171,031.00
Commercial/Industrial (Repair)	217	$13,798,800.00	107	$128,843,133.00	70	$41,894,443.00
Single Family	120	$24,282,400.00	90	$17,800,500.00	87	$17,455,059.00
Multi-Family	3	$11,029,400.00	2	$5,100,000.00	3	$16,623,498.00
Residential	1089	$7,596,850.00	665	$6,232,365.00	558	$4,448,112.00
Public Exempt	7	$1,568,800.00	22	$4,604,800.00	9	$1,788,709.00

Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	378,848	166,712	28,050	27,550	-2	27,550.0
INTERFUND TRANSFER	49,980	0	0	0	0	0.0
LICENSES & PERMITS	1,043,796	362,148	1,103,800	1,098,300	0	1,098,300.0
MISCELLANEOUS	23	60	1,500	1,500	0	1,500.0
Total	**1,472,647**	**528,921**	**1,133,350**	**1,127,350**	**(1)**	**1,127,350**
EXPENDITURES						
INSURANCE	904	0	0	0	0	0.0
OTHER CHARGES	62,642	30,095	62,750	62,650	0	62,650.0
OTHER SERVICES	126,484	34,633	106,100	123,905	17	118,600.0
SALARIES & BENEFITS	833,884	358,858	800,295	864,751	8	909,061.0
SUPPLIES	2,124	663	3,600	3,900	8	3,700.0
VEHICLE OPERATIONS	31,495	13,960	35,918	34,330	-4	39,635.0
Total	**1,057,532**	**438,209**	**1,008,663**	**1,089,536**	**8**	**1,133,646**
Net Income (Loss)	**415,115**	**90,712**	**124,687**	**37,814**	**(31)**	**(6,296)**

Expense Snapshot



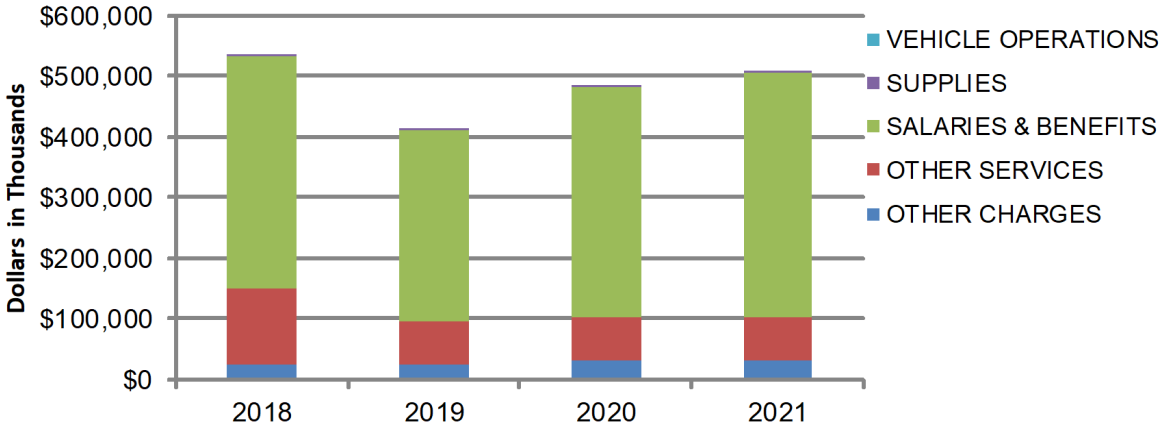
PLANNING AND ZONING (1419010) Overview

This budget accounts for the land use and planning function within the city. Land Use and Planning largest revenue source is developed in the form of permits and service charges. While the largest expenditures come primarily from salaries and contractual services for specific initiatives.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	19,657	24,180	27,200	26,700	-2	26,700
INTERFUND TRANSFER	49,980	0	0	0	0	0
LICENSES & PERMITS	15,992	7,362	11,500	6,000	-48	6,000
MISCELLANEOUS	0	0	1,500	1,500	0	1,500
Total	**85,629**	**31,542**	**40,200**	**34,200**	**(14.9)**	**34,200**
Total Revenues	**85,629**	**31,542**	**40,200**	**34,200**	**(14.9)**	**34,200**
EXPENDITURES						
OTHER CHARGES	25,065	12,000	25,700	31,600	23	31,600
OTHER SERVICES	107,017	25,308	69,350	71,350	3	71,350
SALARIES & BENEFITS	366,453	151,862	318,002	380,867	20	403,428
SUPPLIES	829	417	1,100	1,700	55	1,500
VEHICLE OPERATIONS	205	78	0	0	0	0
Total	**499,569**	**189,666**	**414,152**	**485,517**	**17.2**	**507,878**
Total Expenditures	**499,569**	**189,666**	**414,152**	**485,517**	**17.2**	**507,878**

Expense Snapshot



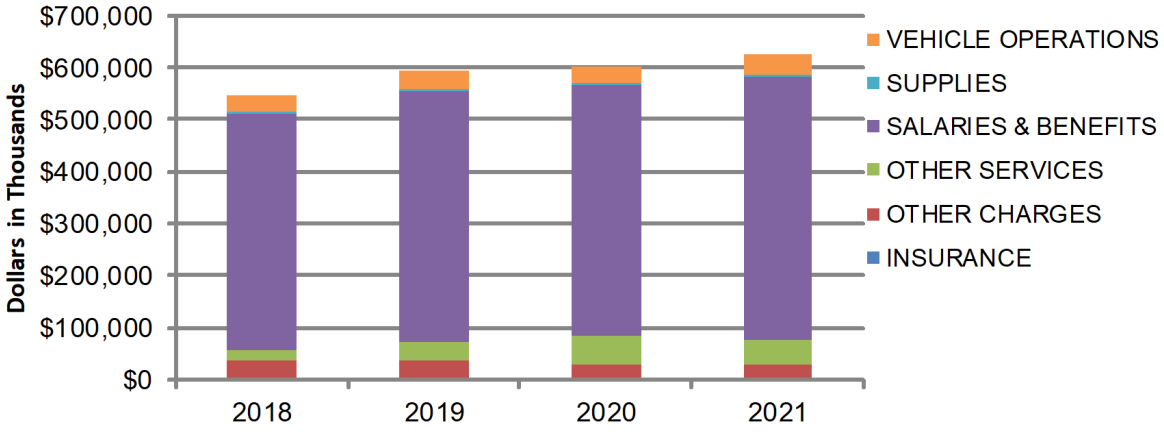
BLDG INSPECTION (1424010) Overview

The Building Inspections budget account for activity associated with administering codes and ordinances related to building safety. The largest revenue source for Building Inspections is generated from permits for buildings, rental housing and city plumbing, while its largest expenditure is primarily salaries and benefits associated with staff.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	359,191	142,532	850	850	0	850
LICENSES & PERMITS	1,027,804	354,786	1,092,300	1,092,300	0	1,092,300
MISCELLANEOUS	23	60	0	0	0	0
Total	**1,387,018**	**497,379**	**1,093,150**	**1,093,150**	**0.0**	**1,093,150**
Total Revenues	**1,387,018**	**497,379**	**1,093,150**	**1,093,150**	**0.0**	**1,093,150**
EXPENDITURES						
INSURANCE	904	0	0	0	0	0
OTHER CHARGES	37,577	18,095	37,050	31,050	-16	31,050
OTHER SERVICES	19,467	9,325	36,750	52,555	43	47,250
SALARIES & BENEFITS	467,430	206,996	482,292	483,884	0	505,633
SUPPLIES	1,295	245	2,500	2,200	-12	2,200
VEHICLE OPERATIONS	31,290	13,881	35,918	34,330	-4	39,635
Total	**557,963**	**248,543**	**594,510**	**604,019**	**1.6**	**625,768**
Total Expenditures	**557,963**	**248,543**	**594,510**	**604,019**	**1.6**	**625,768**

Expense Snapshot



City of Mankato

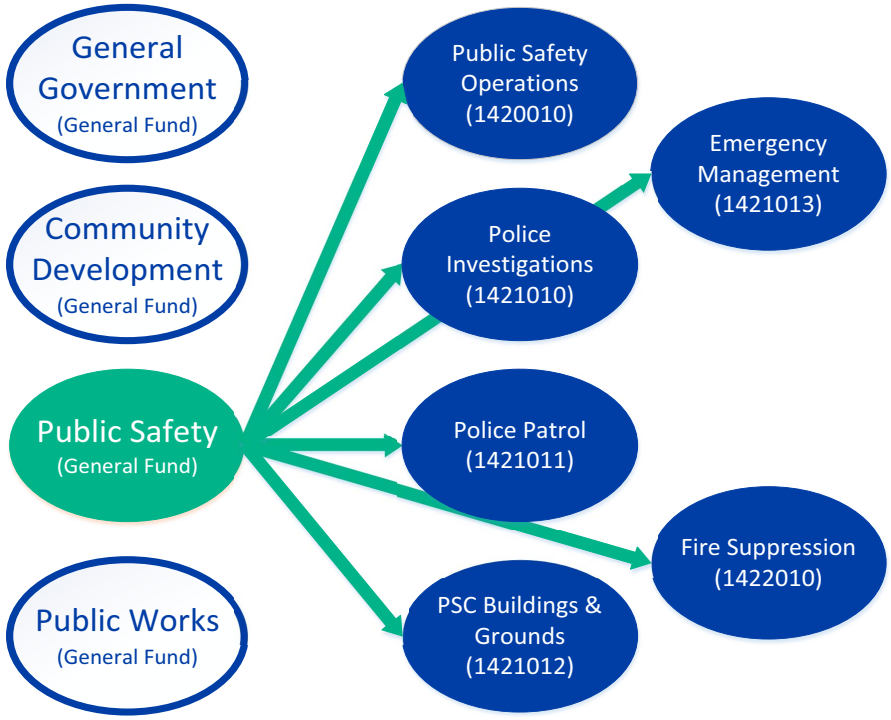
Leading the way...

PUBLIC SAFETY

PUBLIC SAFETY Introduction

Within the General Fund, Public Safety is responsible for Public Safety Operations, Police, and Fire. This profile will provide a detailed overview of Public Safety Operations, Police, and Fire in the General Fund. The Public Safety Operations is leading the way delivering efficient and responsive public safety services for the greater good of the community and region. Police are supplemented by full-time and part-time Community Service Officers who provide response to nuisance complaints, animal control, traffic assistance, and general support to the department. Fire services provide suppression of fires that are combated by the use of full-time and volunteer personnel.

Fund Structure



Authorized Staffing

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
FULL-TIME						
ADMINISTRATIVE SECRETARY PS	1.00	1.00	1.00	100,013	107,294	111,653
ANIMAL CONTROL OFFICER	0.00	1.00	1.00	0	90,868	94,825
ANIMAL IMPOUND OFFICER	1.00	0.00	0.00	83,001	0	0
ASSOCIATE DIRECTOR (PS EMRG M)	0.00	1.00	1.00	0	179,435	188,544
ASSOCIATE DIRECTOR PS (FIRE)	0.00	1.00	1.00	0	177,389	185,993
BUDGETED SHIFT DIFFERENTIAL	0.00	0.00	0.00	6,230	6,267	6,267
COMMUNITY SERVICE OFFICER	2.00	2.00	2.00	168,903	178,079	185,905
DEPUTY DIR OF PS	0.00	1.00	1.00	0	151,633	169,700
DEPUTY DIR OF PS POLICE	1.00	0.00	0.00	168,361	0	0
DEPUTY DIRECTOR OF PS EMRG M	1.00	0.00	0.00	168,361	0	0
DEPUTY DIRECTOR OF PS FIRE	1.00	0.00	0.00	172,394	0	0
DIRECTOR OF PUBLIC SAFETY	1.00	1.00	1.00	189,933	200,774	212,364
FIRE LIEUTENANT	3.00	3.00	3.00	420,566	433,542	449,020
FIREFIGHTER	11.00	11.00	11.00	1,298,262	1,348,534	1,405,882
LAW ENFRCMT TECH SPECIALIST	1.00	1.00	1.00	97,098	104,685	110,917
POLICE OFFICER	44.00	44.00	44.00	5,404,348	5,795,179	6,048,923
POLICE SERGEANT	5.00	5.00	5.00	703,413	751,826	777,829
PROPERTY EVEIDENCE CLERK	1.00	0.00	0.00	86,830	0	0
PS COMMANDER	1.00	0.00	0.00	136,636	0	0
PS COMMANDER (FIRE)	0.00	3.00	3.00	0	479,965	498,433
PS COMMANDER (PATROL)	0.00	5.00	5.00	0	823,247	851,083
PS COMMANDER - PATROL	5.00	0.00	0.00	772,131	0	0
PS COMMANDER FIRE	2.00	0.00	0.00	292,108	0	0
PT, TEMP, INTERN	0.00	0.00	0.00	0	21,530	21,530
RECORDS CLERK	3.00	3.00	3.00	249,676	263,746	276,885
RECORDS CLERK (PROPERTY EVID)	0.00	1.00	1.00	0	93,415	97,324
RECORDS SUPERVISOR	1.00	1.00	1.00	118,153	127,092	131,926
Subtotal	**85.00**	**85.00**	**85**	**10,636,417**	**11,334,500**	**11,825,003**

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
PART-TIME						
COMMUNITY SERVICE AIDE	1.14	0.00	0.00	38,587	0	0
COMMUNITY SERVICE OFFICER	2.27	5.84	5.84	72,487	124,282	131,552
FIREFIGHTER PT	0.00	1.60	1.60	0	102,633	105,198
FIREFIGHTER REGULAR PT	1.39	0.00	0.00	79,894	0	0
HEAVY EQUIPMENT TECH A	0.50	0.50	0.50	12,534	12,826	12,826
PART TIME POLICE OFFICER	1.12	0.73	0.73	42,933	38,765	38,765
Subtotal	**6.42**	**8.67**	**9**	**246,435**	**278,506**	**288,341**
FLEXIBLE STAFFING RESOURCES						
	0.00	0.00	0.00	0	483,620	483,620
BUDGETED COMP PAYOFF	0.00	0.00	0.00	64,956	69,258	69,258
BUDGETED FLSA PAYOFF	0.00	0.00	0.00	9,967	10,030	10,030
BUDGETED OFF DUTY OT	0.00	0.00	0.00	116,032	116,767	116,767
BUDGETED OVERTIME FIRE SUPPRESSION	0.00	0.00	0.00	118,369	0	0
BUDGETED OVERTIME POLICE INVESTIGATIONS	0.00	0.00	0.00	24,920	0	0
BUDGETEDOVERTIMEPOLICEPATROL	0.00	0.00	0.00	303,961	0	0
BUDGETED OVERTIME PUBLIC SAFETY OPERATIONS	0.00	0.00	0.00	5,607	0	0
BUDGETED VOLUNTEER FIRE	0.00	0.00	0.00	312,046	0	0
FIREFIGHTER REGULAR PT	0.00	0.00	0.00	20,797	0	0
PAID ON CALL FIREFIGHTER	0.00	0.00	0.00	0	307,883	307,883
PARK RANGER	0.00	0.00	0.00	4,031	4,189	4,189
POLICE RSRV OFFICER	0.00	0.00	0.00	18,350	17,531	17,531
SICK LEAVE LUMP SUM	0.00	0.00	0.00	125,589	0	0
VACATION LEAVE LUMP SUM	0.00	0.00	0.00	63,277	0	0
Subtotal	**0.00**	**0.00**	**0**	**1,187,902**	**1,009,278**	**1,009,278**
Total	**91.42**	**93.67**	**94**	**12,070,754**	**12,622,284**	**13,122,622**

Service Objectives

Training Plan

Create a formal training plan for Police and Fire that focuses on optimizing resources, building each member to his/her full capacity, and creating a resilient emergency response system that builds on a team approach, involves key community partners, and instills strong working relationships between all responders so that the best outcomes can be achieved.

POLICE

Community Policing Policy

- Draft a clear, comprehensive community policing policy that includes clarity of intent, specifies different areas of focus and operational/organizational nuances, identifies any practices specific to equity for specific demographics and includes community outreach, partnership, and engagement strategy to reinforce education and expand understanding of the philosophy. This will require integrating a community outreach and engagement effort, and clarifying the purpose of the various methods used and the desired outcomes.

Training and Response Policy (CIT and Mental/Behavioral Health Response)

- Create a clear training and response policy with regard to mental health and behavior disorder intervention, including de-escalation techniques, and review and implement a proactive partnership-oriented response model to address vulnerable populations and crisis intervention response (e.g. Olathe, KS or San Antonio, TX models). This requires proper funding and scheduling to provide necessary state-mandated training for CIT, de-escalation and implicit bias, and other training.

Emergency Management

- Continue to expand emergency management focus to include coordination of resources through coordinated drills and continuity of operations training, expansion of partnerships including the CERT program and assistance with community events.

FIRE

Clarify Current Staffing Model and Provide Community Outreach

- Create a clear education piece that outlines the current staffing model, goals, desired outcomes, that can be used in community outreach and engagement to include recruiting additional part-time and volunteer forces, reassure the community about response models, and assist with clarity with our partners about the City priority of Fire planning and response. This should include internal engagement to reassure personnel of their value and focus improvement efforts around bolstering the current model through optimizing deployment of volunteers who also work as full-time employees in non-public safety departments.

Clarify and Reinforce Community-based EMS Response Model

- Work closely with community EMS response partners (Gold Cross, Mayo Clinic Health Systems, BEC 311-Dispatch) to review data, establish joint metrics, review current response and deployment models and existing resources to optimize the right equipment and personnel being deployed based on dispatch modern dispatch triage and medical response protocols. In addition look at opportunities to reinforce partnerships through public outreach, education, engagement, training, and co-location whenever possible.

Improve Fire Prevention Focus

- Increase focus on fire prevention and education by deploying a fire management officer ("fire marshal") that will lead public safety and other relevant city and partner personnel in shortening the current inspection cycle, building community relationships, conducting pre-incident plans, and deploying the concepts of High Performing Organizations by seeking unique opportunities to improve fire prevention throughout the community.

Training to Optimize Full-time/Part-time/Volunteers

- Continue to focus on providing the highest level of training possible for all eligible volunteer members and other identified personnel that can bolster emergency response in fire, medical, and emergency situations, including pumper training, emergency training, and other specialties that will maximize resources. This will require consistent and accurate documentation and ongoing re-training so that certifications and experience are maintained.

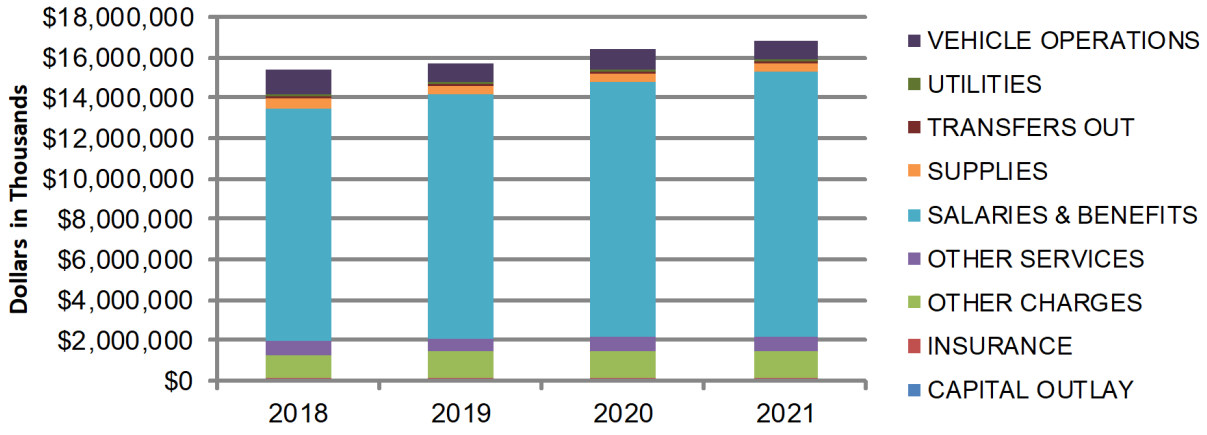
Service Metrics

2016 - Part 1 Crimes	2017 - Part 1 Crimes	2018 - Part 1 Crimes (Thru May)
1,478	643	1,208
2016 - Part 2 Crimes	**2017 - Part 2 Crimes**	**2018 - Part 2 Crimes (Thru May)**
1,274	1,507	2,707
2016 - Fire calls (Structure)	**2017 - Fire calls (Structure)**	**2018 - Fire calls (Structure)**
3	5	1
2016 - Medical/Ambulance Assists	**2017 - Medical/Ambulance Assists**	**2018 - Medical/Ambulance Assists (Thru May)**
1,897	934	963

Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	241,361	74,593	157,000	204,500	30	204,500.0
FEDERAL GRANTS	9,185	12,429	12,000	8,000	-33	8,000.0
FINES & FORFEITURES	230,006	101,970	311,000	232,000	-25	230,000.0
LICENSES & PERMITS	382,336	461,348	506,113	497,426	-2	506,100.0
LOCAL GRANTS	21,187	15,435	33,000	28,000	-15	28,000.0
MISCELLANEOUS	422,956	266,024	300,300	392,000	31	392,000.0
STATE GRANTS	158,599	241,807	133,500	111,000	-17	111,000.0
Total	**1,465,630**	**1,173,605**	**1,452,913**	**1,472,926**	**1**	**1,479,600**
EXPENDITURES						
CAPITAL OUTLAY	1,003	0	1,000	1,000	0	1,000.0
INSURANCE	104,235	58,899	109,000	106,500	-2	108,500.0
OTHER CHARGES	1,147,840	664,293	1,318,396	1,384,703	5	1,384,903.1
OTHER SERVICES	613,814	414,928	651,974	662,261	2	677,921.0
SALARIES & BENEFITS	11,301,425	5,174,422	12,070,754	12,622,284	5	13,122,622.0
SUPPLIES	266,711	132,842	407,155	411,749	1	415,749.0
TRANSFERS OUT	97,500	97,500	96,225	102,384	6	102,831.0
UTILITIES	117,809	58,332	116,000	132,000	14	107,000.0
VEHICLE OPERATIONS	989,468	457,529	965,415	963,511	0	862,151.9
Total	**14,639,805**	**7,058,744**	**15,735,919**	**16,386,392**	**4**	**16,782,678**
Net Income (Loss)	**(13,174,175)**	**(5,885,139)**	**(14,283,006)**	**(14,913,466)**	**(62)**	**(15,303,078)**

Expense Snapshot



5-Year Fund Projection

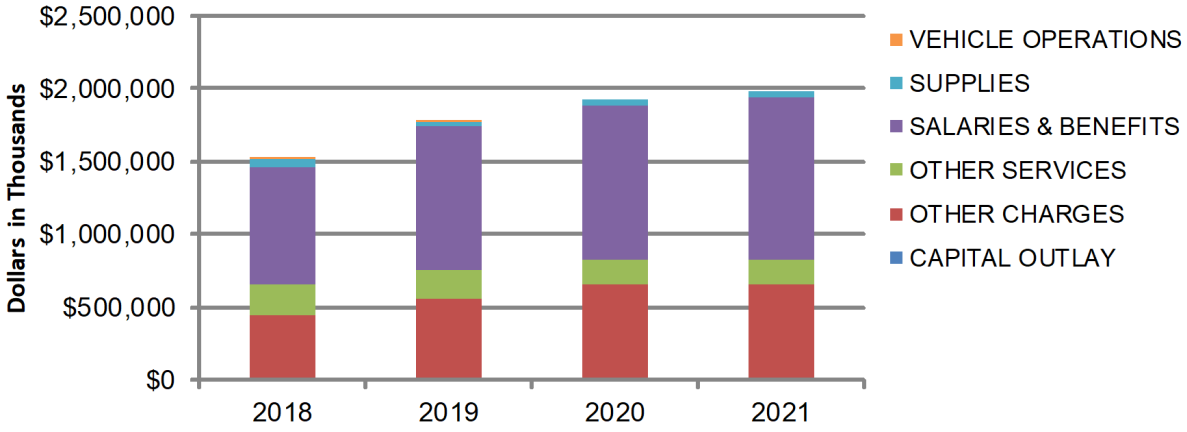
PUBLIC SAFETY OPERATIONS (1420010) Overview

The Public Safety Operations budget contains the administrative functions within the Department of Public Safety. This budget contains a large amount of the various licenses that the city administers. Salaries associated with the Public Safety administrative function are typically the primary expense.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	188,514	74,593	129,000	176,500	37	176,500
FEDERAL GRANTS	9,185	12,429	12,000	8,000	-33	8,000
FINES & FORFEITURES	230,006	101,970	311,000	232,000	-25	230,000
LICENSES & PERMITS	255,708	229,573	256,113	247,426	-3	256,100
LOCAL GRANTS	21,187	15,435	33,000	28,000	-15	28,000
MISCELLANEOUS	373,423	240,277	273,300	365,000	34	365,000
STATE GRANTS	77,454	210,599	64,000	31,000	-52	31,000
Total	**1,155,476**	**884,876**	**1,078,413**	**1,087,926**	**0.9**	**1,094,600**
Total Revenues	**1,155,476**	**884,876**	**1,078,413**	**1,087,926**	**0.9**	**1,094,600**
EXPENDITURES						
CAPITAL OUTLAY	1,003	0	1,000	1,000	0	1,000
OTHER CHARGES	462,459	289,137	561,790	651,985	16	652,730
OTHER SERVICES	171,995	130,772	186,872	178,548	-4	174,048
SALARIES & BENEFITS	811,592	403,587	989,889	1,051,847	6	1,110,385
SUPPLIES	34,140	23,118	30,555	40,305	32	40,305
VEHICLE OPERATIONS	11,191	4,371	7,200	0	-100	0
Total	**1,492,380**	**850,986**	**1,777,306**	**1,923,685**	**8.2**	**1,978,468**
Total Expenditures	**1,492,380**	**850,986**	**1,777,306**	**1,923,685**	**8.2**	**1,978,468**

Expense Snapshot



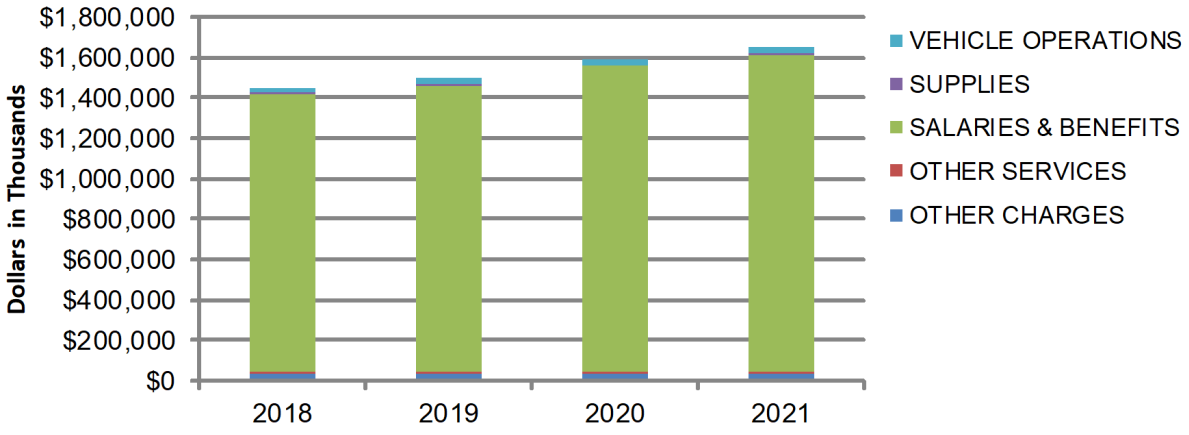
POLICE INVESTIGATION (1421010) Overview

This budget accounts for the revenues and expenditures associated with the Police Investigation division of Public Safety. There are no revenues associated with this budget. The largest expenditure associated with this budget is related to salaries and benefits.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
Total Revenues					**0.0**	
EXPENDITURES						
OTHER CHARGES	29,578	23,655	32,690	37,588	15	37,588
OTHER SERVICES	10,727	2,111	10,600	11,670	10	11,670
SALARIES & BENEFITS	1,386,173	629,884	1,415,723	1,506,936	6	1,566,215
SUPPLIES	1,820	1,219	9,925	7,000	-29	8,700
VEHICLE OPERATIONS	23,143	6,744	29,094	28,885	-1	28,555
Total	**1,451,436**	**663,611**	**1,498,031**	**1,592,078**	**6.3**	**1,652,727**
Total Expenditures	**1,451,436**	**663,611**	**1,498,031**	**1,592,078**	**6.3**	**1,652,727**

Expense Snapshot



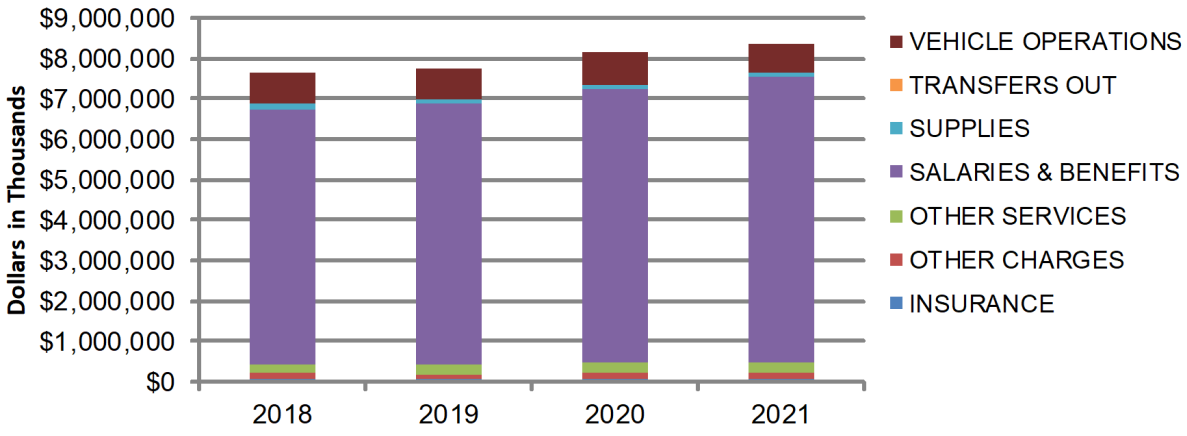
POLICE PATROL (1421011) Overview

This budget accounts for the revenues and expenditures associated with the Police Patrol division of Public Safety. While there are some miscellaneous that are recorded in this budget, the Police Patrol budget does not account for a vast amount of revenue. The largest expense associated with police patrol is salaries and expenditures associated with vehicles and equipment.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
MISCELLANEOUS	1,702	217	5,000	2,000	-60	2,000
Total	**1,702**	**217**	**5,000**	**2,000**	**(60.0)**	**2,000**
Total Revenues	**1,702**	**217**	**5,000**	**2,000**	**(60.0)**	**2,000**
EXPENDITURES						
INSURANCE	86,507	52,525	83,000	91,000	10	93,000
OTHER CHARGES	116,254	53,450	115,151	116,003	1	115,548
OTHER SERVICES	196,971	116,537	225,702	250,223	11	270,383
SALARIES & BENEFITS	6,134,223	2,763,378	6,482,805	6,798,730	5	7,067,120
SUPPLIES	44,336	29,572	89,800	98,644	10	99,844
TRANSFERS OUT	12,500	12,500	12,500	12,500	0	12,500
VEHICLE OPERATIONS	693,016	338,959	746,479	776,234	4	683,138
Total	**7,283,807**	**3,366,923**	**7,755,436**	**8,143,334**	**5.0**	**8,341,533**
Total Expenditures	**7,283,807**	**3,366,923**	**7,755,436**	**8,143,334**	**5.0**	**8,341,533**

Expense Snapshot



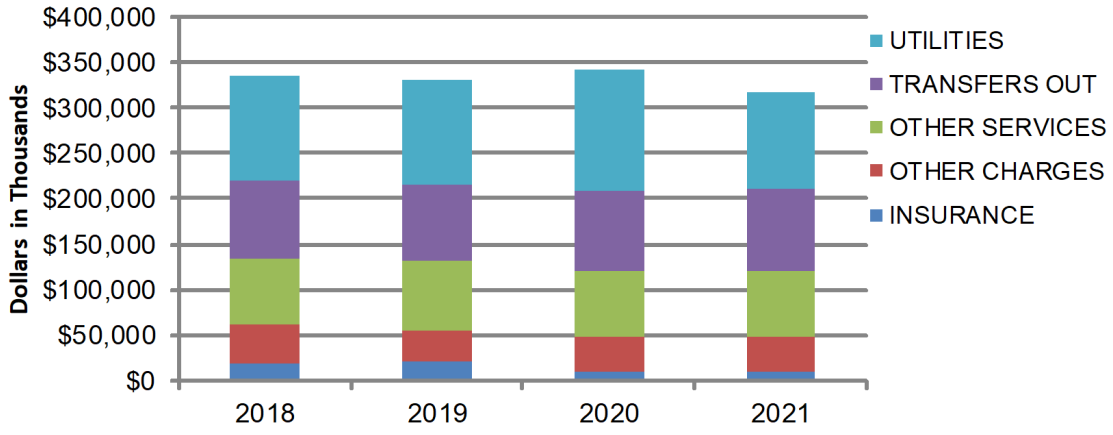
PSC BUILDINGS & GROUNDS (1421012) Overview

This budget exists to account for the costs associated with maintaining the Public Safety Center from a maintenance standpoint. There are no revenues associated with this budget. The largest expenditures are a result of snow removal, boiler inspections and roof inspections.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
Total Revenues					**0.0**	
EXPENDITURES						
INSURANCE	13,880	3,695	20,500	10,500	-49	10,500
OTHER CHARGES	45,360	12,059	34,275	37,000	8	37,000
OTHER SERVICES	79,943	50,962	76,600	72,620	-5	72,620
TRANSFERS OUT	85,000	85,000	83,725	89,884	7	90,331
UTILITIES	117,809	58,332	116,000	132,000	14	107,000
Total	**341,991**	**210,046**	**331,100**	**342,004**	**3.3**	**317,451**
Total Expenditures	**341,991**	**210,046**	**331,100**	**342,004**	**3.3**	**317,451**

Expense Snapshot



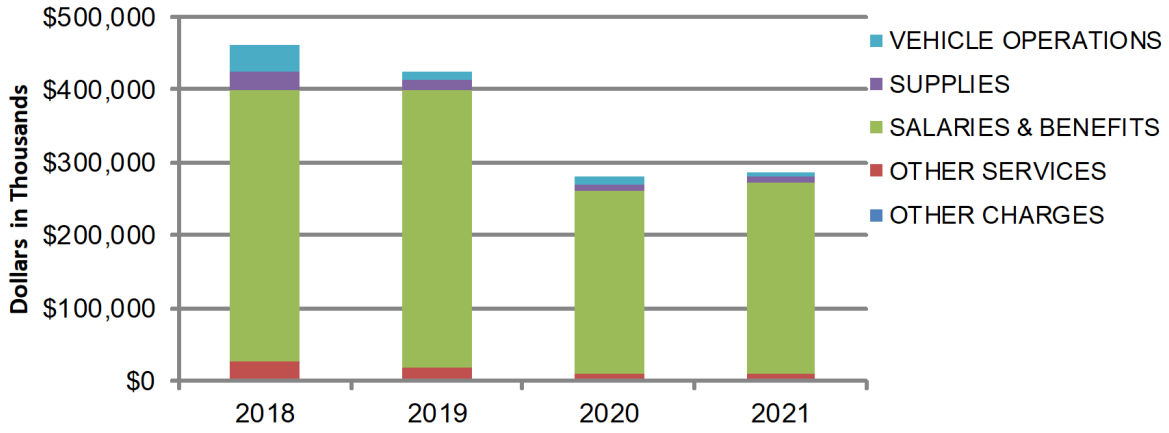
EMERGENCY MANAGEMENT (1421013) Overview

The purpose of this budget is to account for functions related to Emergency Management, specifically responding to and recovery from threats or actual disasters. There are no expenditures associated with this particular budget. However, the largest expenditures associated with the Emergency Management budget are associated with salaries and cost tied to equipment and vehicles.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
Total Revenues					**0.0**	
EXPENDITURES						
OTHER CHARGES	593	600	800	515	-36	425
OTHER SERVICES	8,007	2,504	17,000	8,400	-51	8,400
SALARIES & BENEFITS	261,768	119,358	381,872	252,176	-34	263,844
SUPPLIES	6,570	3,947	13,500	9,000	-33	9,000
VEHICLE OPERATIONS	14,897	7,297	12,646	10,742	-15	5,520
Total	**291,833**	**133,704**	**425,818**	**280,833**	**(34.0)**	**287,189**
Total Expenditures	**291,833**	**133,704**	**425,818**	**280,833**	**(34.0)**	**287,189**

Expense Snapshot



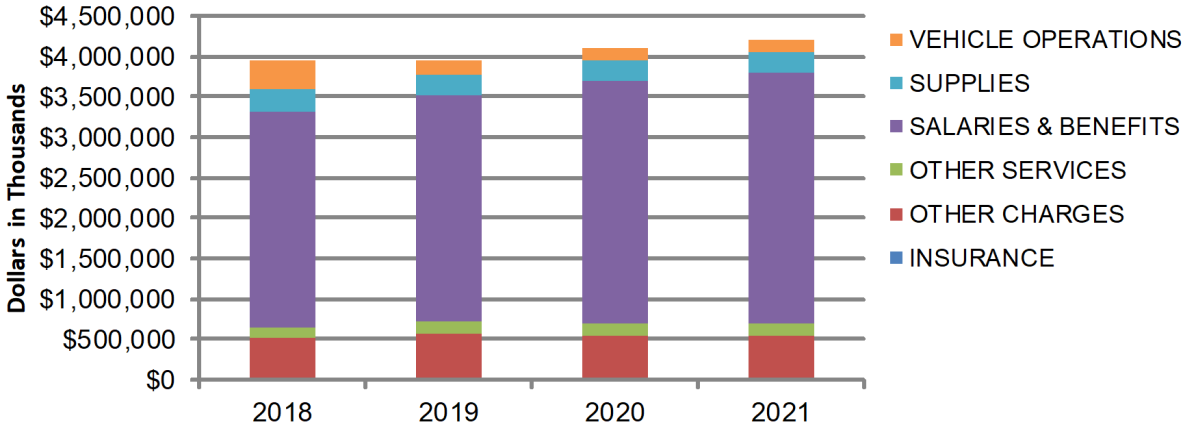
FIRE SUPPRESSION (1422010) Overview

The Fire Suppressions budget accounts for the financial activity related to executing the division's functions. The fire suppression budget generates a large portion of its revenue from rental housing licenses. The majority of this budgets expenditures are spent on salaries and benefits or equipment.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	52,848	0	28,000	28,000	0	28,000
LICENSES & PERMITS	126,628	231,775	250,000	250,000	0	250,000
MISCELLANEOUS	47,831	25,529	22,000	25,000	14	25,000
STATE GRANTS	81,145	31,208	69,500	80,000	15	80,000
Total	**308,452**	**288,512**	**369,500**	**383,000**	**3.7**	**383,000**
Total Revenues	**308,452**	**288,512**	**369,500**	**383,000**	**3.7**	**383,000**
EXPENDITURES						
INSURANCE	3,848	2,679	5,500	5,000	-9	5,000
OTHER CHARGES	493,597	285,391	573,690	541,613	-6	541,613
OTHER SERVICES	146,170	112,043	135,200	140,800	4	140,800
SALARIES & BENEFITS	2,707,669	1,258,215	2,800,465	3,012,595	8	3,115,058
SUPPLIES	179,845	74,985	263,375	256,800	-2	257,900
VEHICLE OPERATIONS	247,222	100,157	169,996	147,650	-13	144,939
Total	**3,778,351**	**1,833,469**	**3,948,226**	**4,104,457**	**4.0**	**4,205,309**
Total Expenditures	**3,778,351**	**1,833,469**	**3,948,226**	**4,104,457**	**4.0**	**4,205,309**

Expense Snapshot



City of Mankato

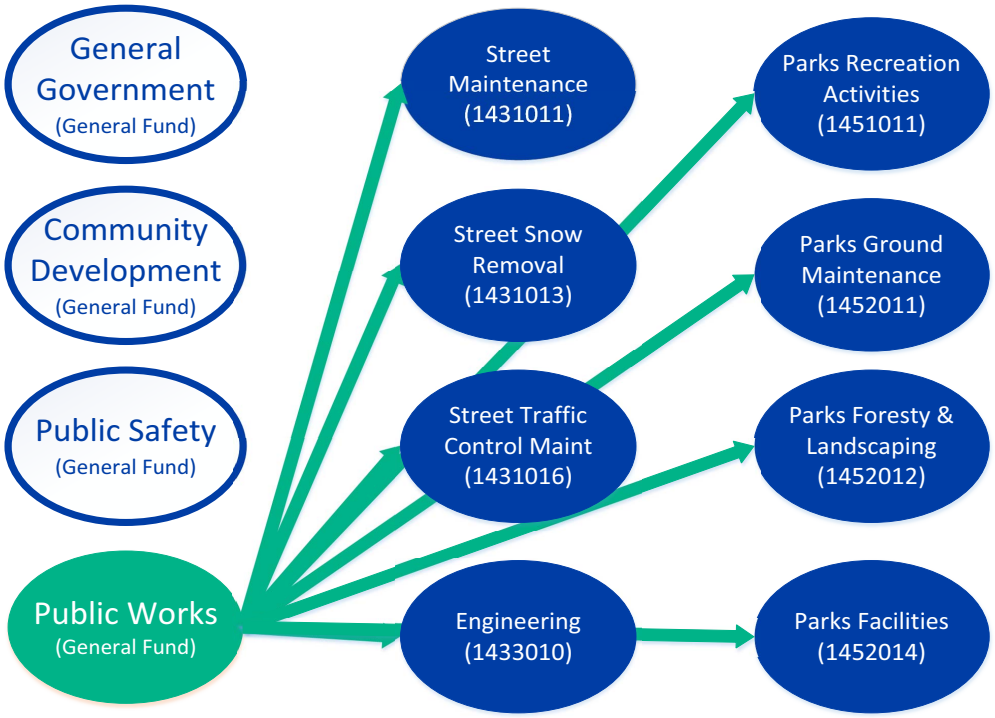
Leading the way...

PUBLIC WORKS

PUBLIC WORKS Introduction

Within the General Fund, Public Works is responsible for Streets, Engineering, and Parks and Natural Resources. This profile will provide a detailed overview of Public Works in the General Fund. Streets operates and maintains all above and below ground assets contained within the city's public rights-of-ways, airport, and parks. The Engineering Division coordinates and/or provides professional level design, contract administration, and construction management services on municipal public works projects. Parks and Natural Resources operates and maintains all above and below ground assets contained within the city's public parks, airport, and rights-of-ways.

Fund Structure



Authorized Staffing

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
FULL-TIME						
ASSISTANT CITY ENGINEER	1.00	1.00	1.00	143,008	157,105	166,335
ASSOCIATE CIVIL ENGINEER	2.00	2.00	2.00	219,375	201,143	214,507
DEPUTY DIRECTOR OF PUBLIC WORK	0.00	0.50	0.50	0	66,728	71,158
DEPUTY DIRECTOR OF PW OPERATIO	0.50	0.00	0.00	75,889	0	0
DIRECTOR OF PUBLIC WORKS	0.50	0.35	0.35	92,139	68,718	72,430
ENGINEERING TECHNICIAN	5.00	5.00	5.00	471,781	491,518	515,257
FACILITIES FOREPERSON	1.00	0.00	0.00	126,710	0	0
FACILITIES TECH (BLDG)	0.00	0.40	0.40	0	35,239	37,622
NATURAL RESOURCES SPECIALIST	1.00	1.00	1.00	100,131	110,074	116,843
PARKS FOREPERSON	1.00	0.00	0.00	122,194	0	0
PARKS SUPERINTENDENT	1.00	1.00	1.00	122,465	134,335	140,112
PARKS SUPERVISOR (FACILITIES)	0.00	1.00	1.00	0	135,371	137,380
PARKS SUPERVISOR (GROUNDS)	0.00	1.00	1.00	0	128,976	132,165
PARKS TECHNICIAN A	8.00	8.00	8.00	767,027	827,179	866,723
SR. ENGINEERING TECHNICIAN	3.00	3.00	3.00	323,801	346,125	359,786
STREETS FOREPERSON	1.00	0.00	0.00	125,728	0	0
STREETS SUPERINTENDENT	1.00	1.00	1.00	139,499	148,166	153,538
STREETS SUPERVISOR	0.00	1.00	1.00	0	133,503	138,512
STREETS TECHNICIAN A	9.00	9.00	9.00	881,779	947,043	989,423
STREETS TECHNICIAN B	2.00	2.00	2.00	209,111	222,741	232,381
Subtotal	**37.00**	**37.25**	**37**	**3,920,637**	**4,153,964**	**4,344,172**
PART-TIME						
STREETS TECHNICIAN A	0.73	0.73	0.73	50,075	52,429	55,208
Subtotal	**0.73**	**0.73**	**1**	**50,075**	**52,429**	**55,208**
FLEXIBLE STAFFING RESOURCES						
	0.00	0.00	0.00	0	151,473	151,473
BUDGETEDOVERTIMEENGINEERING	0.00	0.00	0.00	8,734	0	0
BUDGETED OVERTIME PARKS & GROUNDS MAINTENANCE	0.00	0.00	0.00	8,530	0	0
BUDGETED OVERTIME PARKS BLDGS & FACILITIES	0.00	0.00	0.00	5,757	0	0
BUDGETED OVERTIME PARKS FORESTRY & LANDSCAPING	0.00	0.00	0.00	6,017	0	0
BUDGETED OVERTIME PARKS RECREATION	0.00	0.00	0.00	3,800	0	0
BUDGETED OVERTIME STREET RIGHT OF WAY MAINT	0.00	0.00	0.00	30,214	0	0
BUDGETED OVERTIME STREET SNOW REMOVAL	0.00	0.00	0.00	64,209	0	0
BUDGETED OVERTIME STREET TRAFFIC CONTROL	0.00	0.00	0.00	4,031	0	0

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
GENERAL PARKS/FSTRY WORKER	0.00	0.00	0.00	291,050	291,308	291,308
MAINTENANCE WORKER -STREETS	0.00	0.00	0.00	51,819	51,695	51,695
SEASONAL EMPLOYEES	0.00	0.00	0.00	36,309	33,721	33,721
SICK LEAVE LUMP SUM	0.00	0.00	0.00	42,272	0	0
VACATION LEAVE LUMP SUM	0.00	0.00	0.00	26,137	0	0
Subtotal	**0.00**	**0.00**	**0**	**578,879**	**528,197**	**528,197**
Total	**37.73**	**37.98**	**38**	**4,549,591**	**4,734,590**	**4,927,577**

Service Objectives

ENGINEERING

Community Engagement for Capital Projects, Pavement Management and Street Lighting

- Improve engagement methods to all community members as well as specifically affected property owners to build consensus on purpose, value, and impact of projects, using methods like facilitated public meetings, “meeting people where they are,” creation of self-service options for project-specific information, and interaction at various project development and implementation stages.
- Build comprehensive understanding of pavement management and street maintenance by developing prioritization guides and maintenance policies that inform and engage the public about various street related construction activities, including roadway classification, project phasing, life-cycle cost impacts of program, and education prior to and during projects.
- Create community information pieces and engagement process to assure clarity about lighting infill requirements and related process for requests to light specific areas of the City is understandable and accessible to residents.

Drainage

- Increase focus on maintenance and improvement of drainage facilities through resident engagement, adoption of a surface water management policy, development of sustainable city and external funding sources, and enhanced outreach to generate private improvements.

Maintain and improve roadway traffic level of service

- Provide an acceptable level of service, by maintaining traffic flow at a prescribed level through proper utilization of intersection control and roadway geometry, development of periodic route evaluation schedules, asset inventory data, traffic control improvements balanced with other roadway maintenance, finalizing integration of traffic signals and engagement on capacity in the preliminary design of reconstruction to determine desired level of service in line with cost tolerance.

Maximize Right-of-Way utilization for multimodal transportation

- Balance the use of right-of-way for various modes of transportation and work to de-conflict incompatible uses through implementation of Complete Streets Plan, evaluation of non-motorized facilities during preliminary design, development of appropriate traffic control measures, integration with transit plans, and increased public engagement.

Pedestrian Way Finding Signage

- Implement the Way Finding Plan items related to pedestrian and vehicular signage by engaging the community to approve design and implementation of final phases of sign installation for pedestrian signage and primary and develop language, build consensus on primary and secondary arrival points, and implement final phases of vehicular signage.

Park Rules Signage

- Identify sign mounting system, order, design and fabricate signs for final installation.

Street Lighting Policy

- Assure proper lighting for safety by reviewing and modifying the existing policy to incorporate current lighting standards, establishing lighting infill requirements, developing maintenance schedule, collecting current lighting assets in Cartegraph, and updating the street light rate analysis.

Comprehensive Right of Way management

- Continue to carefully manage non-public activities to protect the public's investment in improvement within City right-of-way, through development of permitting in Tyler Munis including implementation of a citizen self-service module, streamlining of staff process to improve customer satisfaction, and creation of additional permits as needed.

PARKS

Emerald Ash Borer (EAB) Plan

- Implement an EAB plan to ready the City to take action and respond if detected, by finalizing the draft EAB Management Plan and updating for new best practices, including cost estimates for options to mitigate or prevent an infestation, and timelines and guidelines for each option with updates if an option is deployed.

Tree trimming in parks

- Increase the frequency of inspection and trimming of park trees to minimize risk, reduce operational costs for mowing apparatus processes that are slowed by low hanging branches, creating a 5-year trimming cycle to be accomplished in summer and winter months to maximize use of existing staff, and prioritizing over other less important tasks.

Park shelter usage

- Increase park shelter usage by improving public outreach and education about available amenities through evaluation, grading, and inventory of shelters, creating a plan for routine maintenance and replacement, equipping shelters with power at a rate of one per year, and adding powered shelters to the rental reservation system as completed.

STREETS

Street maintenance

- Prolong the value of city investment by performing street maintenance aimed at maximizing and extending the surface life, creating a routine street sweeping schedule to increase cleanliness and clear debris that deteriorates the surface, creating a 5-year chip sealing plan and associated crack sealing operation, timely patching streets, and fixing broken curb pieces.

Traffic signal maintenance

- Improve traffic navigation thought the city by properly timing and maintaining street signals, including painting poles, replacing lights, and repairing/replacing cones and backing plates, testing push buttons and updating all signal signs.

Snow removal

- Maintain efficient snow removal processes, through consistent weather monitoring, pretreatment, deploying appropriate resources to streets, trails, and the central garage, approaching snow removal as a cross-departmental team, and evaluating snow plow routes as the city grows.

INFRASTRUCTURE DIVISION

Water Conservation, Inflow and Infiltration

- Continue to systematically reduce Inflow and Infiltration (I&I) into sanitary sewer collection system through flow monitoring and studies, manhole sealing, pipe lining and replacement, record accuracy, and pre/post-rain event inspections of system, including sump pump, manhole, piping, by visual and TV inspection methods.
- Reduce water loss in the domestic water distribution system through leak monitoring with updated technology, proper record keeping, review of trends, regular distribution system operation and maintenance procedures, and purchasing data loggers to record continuous pressure readings.

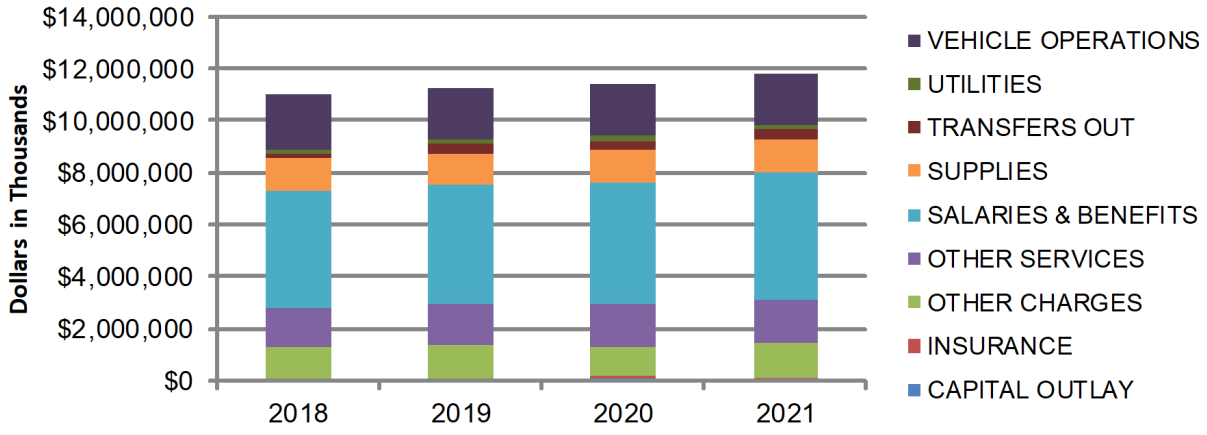
Service Metrics

2016 Shelter/Pavilion Rentals	2017 Shelter/Pavilion Rentals	2018 Shelter/Pavilion Rentals (Thru May)
1,559	435	308
Snow Plowing		
2016 Hours Logged	2017 Hours Logged	2018 Hours Logged
2,795	2,058	5,229.50
Snow Removal		
2016 Inches of Precipitation	2017 Inches of Precipitation	2018 Inches of Precipitation
31	18	60.5
Streets		
2016 Pothole Repair	2017 Pothole Repair	2018 Pothole Repair
1,119	196.5	73.75

Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	1,030,547	335,241	1,224,000	1,057,500	-14	1,057,500.0
INTERFUND TRANSFER	234,688	250,000	500,000	500,000	0	500,000.0
LICENSES & PERMITS	54,652	28,827	11,600	10,600	-9	10,600.0
LOCAL GRANTS	88,139	0	88,000	88,000	0	88,000.0
MISCELLANEOUS	248,181	18,483	42,000	66,000	57	66,000.0
RENTAL INCOME	37,251	2,364	21,000	29,000	38	29,000.0
STATE GRANTS	274,209	171,976	251,976	331,976	32	326,976.0
Total	**1,967,666**	**806,891**	**2,138,576**	**2,083,076**	**(3)**	**2,078,076**
EXPENDITURES						
CAPITAL OUTLAY	14,344	1,094	14,000	75,200	437	45,000.0
INSURANCE	56,875	51,840	59,000	84,500	43	84,500.0
OTHER CHARGES	1,190,097	523,758	1,330,180	1,175,440	-12	1,310,490.0
OTHER SERVICES	1,555,415	465,521	1,582,345	1,589,364	0	1,656,375.2
SALARIES & BENEFITS	4,632,618	2,003,411	4,549,591	4,734,590	4	4,928,209.0
SUPPLIES	1,256,861	466,539	1,223,550	1,204,900	-2	1,273,300.0
TRANSFERS OUT	175,000	175,000	357,225	357,442	0	357,665.0
UTILITIES	221,295	82,192	162,925	199,500	22	199,500.0
VEHICLE OPERATIONS	2,254,493	1,043,674	2,006,252	1,966,181	-2	1,926,550.0
Total	**11,356,999**	**4,813,031**	**11,285,068**	**11,387,117**	**1**	**11,781,589**
Net Income (Loss)	**(9,389,334)**	**(4,006,139)**	**(9,146,492)**	**(9,304,041)**	**(387)**	**(9,703,513)**

Expense Snapshot



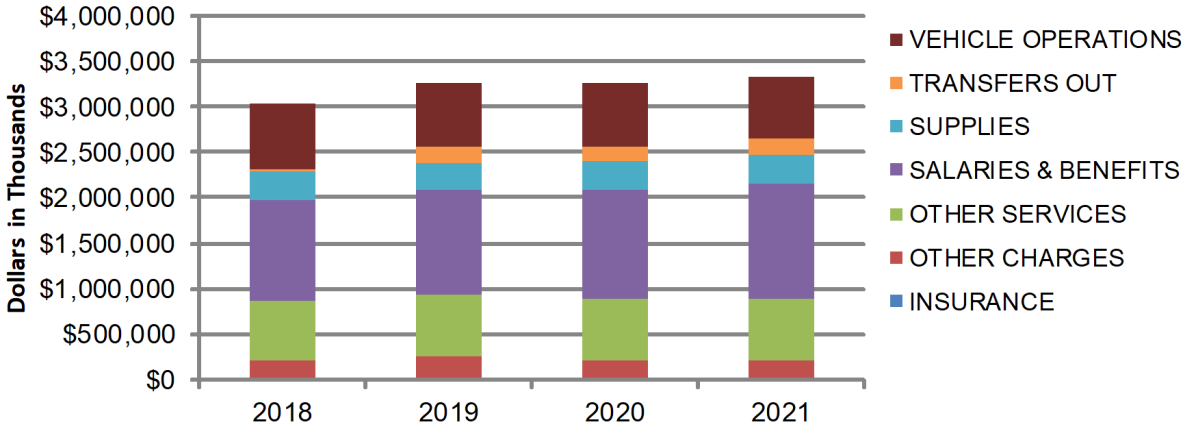
STREET MAINTENANCE (1431011) Overview

This budget accounts for all activity related to Street Maintenance. The primary revenue within this budget is State Aid-MSA dollars. The largest expenditure is related to salaries and benefits.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	184,688	150,000	350,000	350,000	0	350,000
LOCAL GRANTS	88,139	0	88,000	88,000	0	88,000
MISCELLANEOUS	65,032	2,848	0	0	0	0
STATE GRANTS	221,976	171,976	171,976	221,976	29	221,976
Total	**559,834**	**324,824**	**609,976**	**659,976**	**8.2**	**659,976**
Total Revenues	**559,834**	**324,824**	**609,976**	**659,976**	**8.2**	**659,976**
EXPENDITURES						
INSURANCE	3,316	1,750	7,000	7,000	0	7,000
OTHER CHARGES	182,268	124,305	256,450	208,750	-19	208,800
OTHER SERVICES	750,220	157,659	666,400	674,300	1	682,800
SALARIES & BENEFITS	1,153,509	518,704	1,152,977	1,207,640	5	1,258,283
SUPPLIES	275,456	46,925	310,750	298,750	-4	322,250
TRANSFERS OUT	25,000	25,000	175,000	175,000	0	175,000
VEHICLE OPERATIONS	665,525	304,191	699,686	700,996	0	686,087
Total	**3,055,294**	**1,178,534**	**3,268,263**	**3,272,436**	**0.1**	**3,340,220**
Total Expenditures	**3,055,294**	**1,178,534**	**3,268,263**	**3,272,436**	**0.1**	**3,340,220**

Expense Snapshot



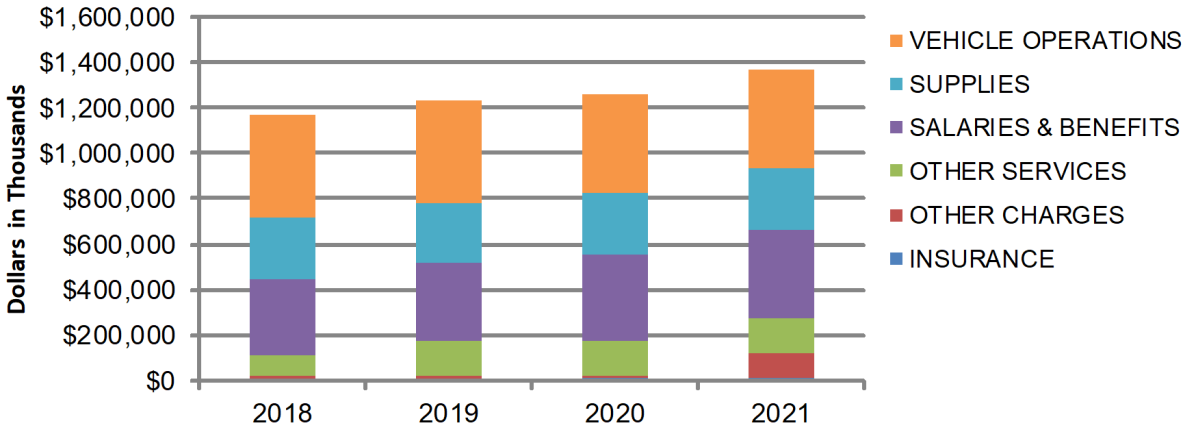
STREET SNOW REMOVAL (1431013) Overview

The purpose of this budget is manage all activity associated with removal of snow within the city. While there are no revenues accounted for in this budget, the largest expenditures are associated with salaries and equipment charges

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
Total Revenues					**0.0**	
EXPENDITURES						
INSURANCE	3,177	9,530	5,500	10,000	82	10,000
OTHER CHARGES	9,189	8,984	12,000	12,500	4	112,500
OTHER SERVICES	115,712	152,039	154,500	154,500	0	155,000
SALARIES & BENEFITS	291,132	218,234	345,986	376,976	9	388,907
SUPPLIES	431,456	162,305	264,000	269,000	2	269,000
VEHICLE OPERATIONS	617,699	437,674	452,076	441,203	-2	433,198
Total	**1,468,363**	**988,764**	**1,234,062**	**1,264,178**	**2.4**	**1,368,604**
Total Expenditures	**1,468,363**	**988,764**	**1,234,062**	**1,264,178**	**2.4**	**1,368,604**

Expense Snapshot



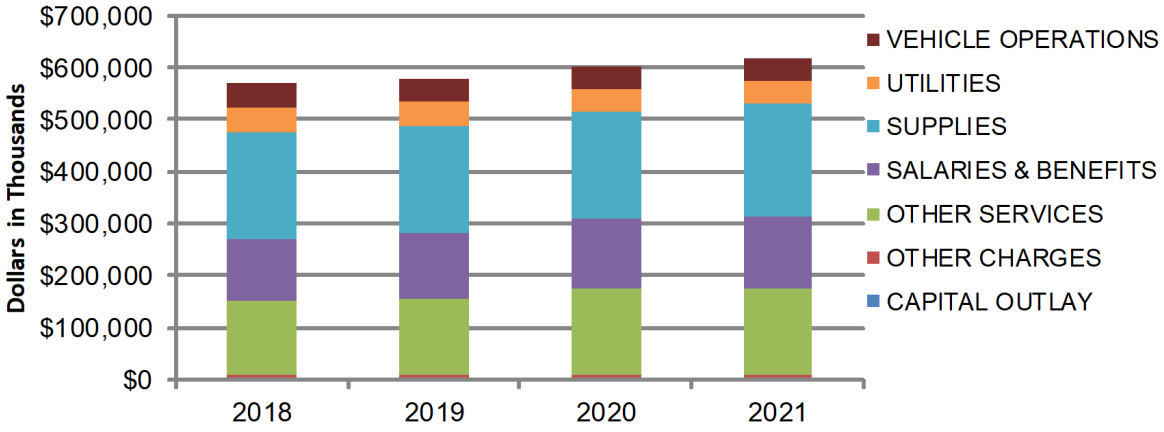
STREET TRAFFIC CONTROL MAINT (1431016) Overview

The purpose of this budget is to account for all activity associated with the administration and maintenance of street traffic controls. This budget does receive Minnesota State Aid as a revenue. This budget's largest expenditures is related to supplies for traffic signs, posts and center line striping.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	0	0	20,000	1,000	-95	1,000
INTERFUND TRANSFER	0	100,000	100,000	100,000	0	100,000
MISCELLANEOUS	47,749	3,941	25,000	50,000	100	50,000
STATE GRANTS	50,000	0	75,000	100,000	33	100,000
Total	**97,749**	**103,941**	**220,000**	**251,000**	**14.1**	**251,000**
Total Revenues	**97,749**	**103,941**	**220,000**	**251,000**	**14.1**	**251,000**
EXPENDITURES						
CAPITAL OUTLAY	0	70	0	0	0	0
OTHER CHARGES	240	0	10,000	10,000	0	10,000
OTHER SERVICES	191,653	8,500	145,700	166,000	14	166,000
SALARIES & BENEFITS	140,247	54,566	128,157	133,333	4	138,153
SUPPLIES	186,392	80,125	205,700	204,700	0	217,700
UTILITIES	37,078	21,125	45,000	45,000	0	45,000
VEHICLE OPERATIONS	37,340	16,438	44,064	42,369	-4	42,369
Total	**592,949**	**180,823**	**578,622**	**601,402**	**3.9**	**619,222**
Total Expenditures	**592,949**	**180,823**	**578,622**	**601,402**	**3.9**	**619,222**

Expense Snapshot



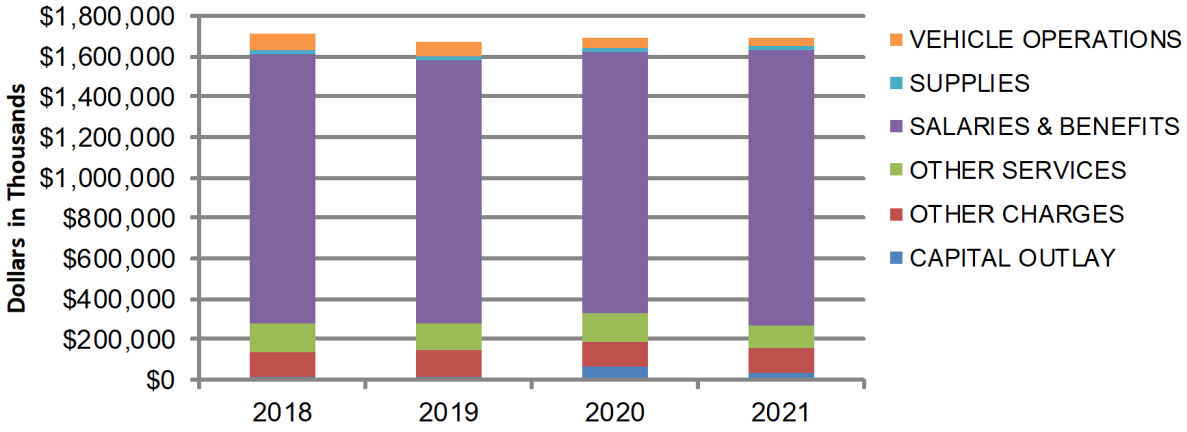
ENGINEERING (1433010) Overview

The purpose of this budget is to account for projects conducted in the city by our Engineering Department. A large source of income generated by the Engineering Department is via engineering service fees. Salaries and benefits account for the largest percentage of expenditures, followed by consulting charges.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	908,727	287,284	1,034,000	907,000	-12	907,000
LICENSES & PERMITS	54,202	28,707	11,000	10,000	-9	10,000
MISCELLANEOUS	11,356	2,171	500	5,000	900	5,000
Total	**974,285**	**318,162**	**1,045,500**	**922,000**	**(11.8)**	**922,000**
Total Revenues	**974,285**	**318,162**	**1,045,500**	**922,000**	**(11.8)**	**922,000**
EXPENDITURES						
CAPITAL OUTLAY	14,229	1,024	10,500	65,200	521	35,000
OTHER CHARGES	108,093	66,125	132,840	125,550	-5	125,550
OTHER SERVICES	81,852	53,263	135,855	136,855	1	109,355
SALARIES & BENEFITS	1,388,753	550,159	1,304,148	1,292,986	-1	1,356,692
SUPPLIES	18,083	4,522	20,300	20,550	1	21,050
VEHICLE OPERATIONS	72,984	24,265	72,265	49,105	-32	46,394
Total	**1,683,994**	**699,357**	**1,675,908**	**1,690,246**	**0.9**	**1,694,041**
Total Expenditures	**1,683,994**	**699,357**	**1,675,908**	**1,690,246**	**0.9**	**1,694,041**

Expense Snapshot



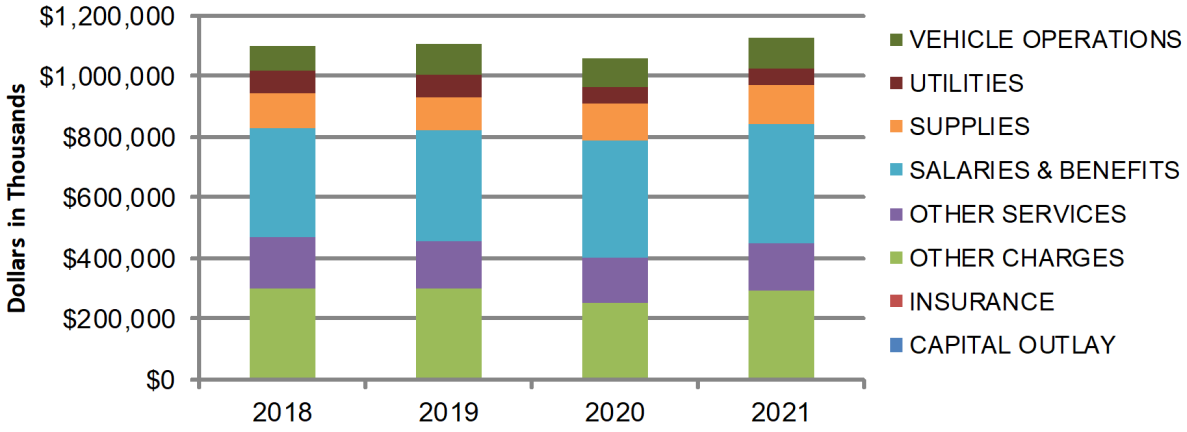
PARKS RECREATION ACTIVITIES (1451011) Overview

This budget manages the recreation aspect of the Parks Division. This budget does account for the revenue generated via rent for use of Franklin Rogers Park. The major expenditures associated with this budget are related to salary and benefits and contractual costs, specifically associated with the city's agreement with the YMCA for managing Tourtellotte Pool.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	10,262	0	11,000	11,500	5	11,500
MISCELLANEOUS	0	0	10,500	0	-100	0
RENTAL INCOME	0	0	20,000	0	-100	0
Total	**10,262**	**0**	**41,500**	**11,500**	**(72.3)**	**11,500**
Total Revenues	**10,262**	**0**	**41,500**	**11,500**	**(72.3)**	**11,500**
EXPENDITURES						
CAPITAL OUTLAY	0	0	3,500	0	-100	0
INSURANCE	370	315	500	500	0	500
OTHER CHARGES	257,204	68,388	299,765	255,465	-15	295,465
OTHER SERVICES	125,545	14,997	153,500	148,548	-3	151,059
SALARIES & BENEFITS	356,415	147,130	365,943	383,375	5	397,035
SUPPLIES	113,896	39,406	105,500	121,450	15	130,700
UTILITIES	28,926	10,307	75,000	55,000	-27	55,000
VEHICLE OPERATIONS	76,219	31,077	101,609	98,338	-3	98,022
Total	**958,576**	**311,620**	**1,105,317**	**1,062,676**	**(3.9)**	**1,127,781**
Total Expenditures	**958,576**	**311,620**	**1,105,317**	**1,062,676**	**(3.9)**	**1,127,781**

Expense Snapshot



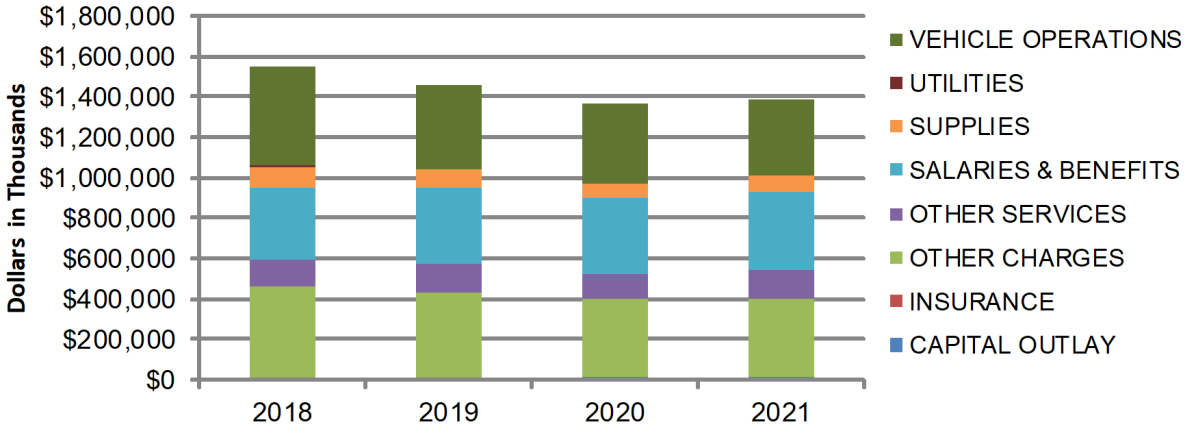
PARKS GROUND MAINTENANCE (1452011) Overview

The budget accounts for the actual maintenance associated with the city's Parks Division. This budget does generate revenue from service charges for use of the various park shelters. The largest expenditure associated with this budget is within the salary/benefits and equipment line items.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	35,091	22,861	53,000	43,000	-19	43,000
INTERFUND TRANSFER	50,000	0	50,000	50,000	0	50,000
LICENSES & PERMITS	450	120	600	600	0	600
MISCELLANEOUS	12,531	725	1,000	1,000	0	1,000
RENTAL INCOME	29,805	2,334	1,000	29,000	2,800	29,000
STATE GRANTS	2,233	0	5,000	10,000	100	5,000
Total	**130,110**	**26,041**	**110,600**	**133,600**	**20.8**	**128,600**
Total Revenues	**130,110**	**26,041**	**110,600**	**133,600**	**20.8**	**128,600**
EXPENDITURES						
CAPITAL OUTLAY	0	0	0	10,000	0	10,000
INSURANCE	4,275	1,750	4,000	4,000	0	4,000
OTHER CHARGES	451,638	187,500	426,000	386,500	-9	391,000
OTHER SERVICES	121,106	15,852	146,400	121,300	-17	136,300
SALARIES & BENEFITS	330,823	143,857	371,428	380,847	3	393,106
SUPPLIES	45,517	22,235	94,700	67,150	-29	71,800
UTILITIES	4,453	1,717	3,570	4,500	26	4,500
VEHICLE OPERATIONS	562,602	145,843	407,727	393,915	-3	381,694
Total	**1,520,413**	**518,755**	**1,453,825**	**1,368,212**	**(5.9)**	**1,392,400**
Total Expenditures	**1,520,413**	**518,755**	**1,453,825**	**1,368,212**	**(5.9)**	**1,392,400**

Expense Snapshot



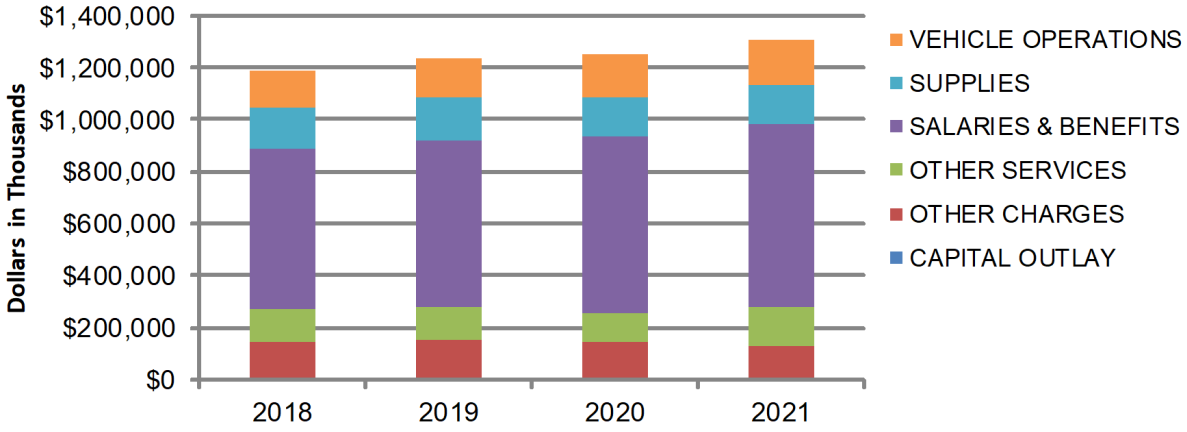
PARKS FORESTRY & LANDSCAPING (1452012) Overview

The purpose of this budget is to account for operational costs associated with the city's forestry and landscaping function of the Parks Division. This budget does generate a small amount of revenue from service charges associated with tree planting. The largest expenditures associated with this budget is related to salaries/benefits and contractual services. Of which is utilized for things such as stump and tree removal.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	1,100	1,775	13,000	2,000	-85	2,000
MISCELLANEOUS	10,377	8,791	5,000	10,000	100	10,000
Total	**11,477**	**10,566**	**18,000**	**12,000**	**(33.3)**	**12,000**
Total Revenues	**11,477**	**10,566**	**18,000**	**12,000**	**(33.3)**	**12,000**
EXPENDITURES						
CAPITAL OUTLAY	115	0	0	0	0	0
OTHER CHARGES	143,838	63,035	155,850	149,400	-4	129,900
OTHER SERVICES	72,467	34,699	124,050	108,862	-12	146,862
SALARIES & BENEFITS	654,834	265,149	643,443	678,147	5	703,981
SUPPLIES	130,229	81,501	161,900	149,100	-8	156,600
VEHICLE OPERATIONS	149,102	52,292	152,932	168,281	10	167,848
Total	**1,150,586**	**496,677**	**1,238,175**	**1,253,789**	**1.3**	**1,305,190**
Total Expenditures	**1,150,586**	**496,677**	**1,238,175**	**1,253,789**	**1.3**	**1,305,190**

Expense Snapshot



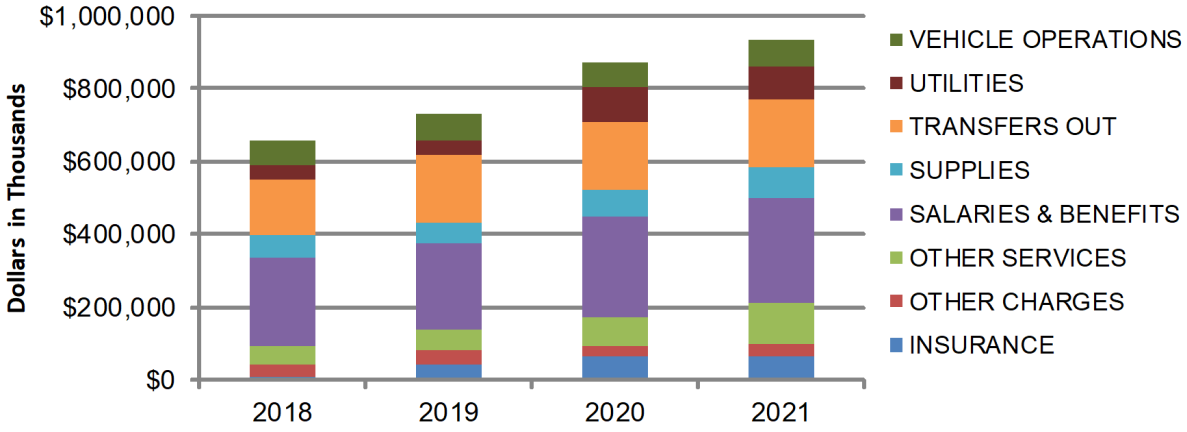
PARKS FACILITIES (1452014) Overview

This budget accounts for the financial activity associated with the maintenance of park buildings and structures. There is no revenue activity within this budget. The major expenditures are result of employee salary/benefits.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	75,367	23,321	93,000	93,000	0	93,000
MISCELLANEOUS	101,136	8	0	0	0	0
RENTAL INCOME	7,446	30	0	0	0	0
Total	**183,949**	**23,359**	**93,000**	**93,000**	**0.0**	**93,000**
Total Revenues	**183,949**	**23,359**	**93,000**	**93,000**	**0.0**	**93,000**
EXPENDITURES						
INSURANCE	45,737	38,495	42,000	63,000	50	63,000
OTHER CHARGES	37,627	5,420	37,275	27,275	-27	37,275
OTHER SERVICES	96,859	28,512	55,940	79,000	41	109,000
SALARIES & BENEFITS	316,906	105,613	237,509	281,286	18	292,052
SUPPLIES	55,833	29,521	60,700	74,200	22	84,200
TRANSFERS OUT	150,000	150,000	182,225	182,442	0	182,665
UTILITIES	150,839	49,043	39,355	95,000	141	95,000
VEHICLE OPERATIONS	73,021	31,895	75,893	71,974	-5	70,938
Total	**926,822**	**438,499**	**730,897**	**874,177**	**19.6**	**934,130**
Total Expenditures	**926,822**	**438,499**	**730,897**	**874,177**	**19.6**	**934,130**

Expense Snapshot





SPECIAL REVENUE FUNDS (2000)

SPECIAL REVENUE FUNDS (2000) Overview

Special Revenue Funds are a series of sub funds that are required to be maintained as separate and independent funds within the budget. For budget presentation purposes the Special Revenue Funds are classified into two groups, partnerships, and grants and special uses. The partnership sub funds are intergovernmental sources of revenue held in trust under agreement with other governmental agencies. Grants and special use sub funds typically involve the project management of grants, or donation funds, and cannot be commingled with other reserves or expenses. Each has a unique intergovernmental revenue source or grant agreement specifying independent cost accounting.

In 2020, revenues are projected at $1,290,049 and expenditures are estimated at $1,229,488. In 2021, revenues are projected at 1,097,063 and expenditures are estimated at 1,039,475. The significant increase to the expenditures and revenues in 2020 to the Special Revenue fund is largely do the relocation of the lodging and gambling tax mentioned herein.

Major Changes:

As previously mentioned there were two primary changes that are being proposed from a tracking and accounting perspective, related to tracking of gambling tax and lodging tax.

Lodging Tax: Staff have moved from the General fund to the Special Revenue fund. Staff will create a Lodging Tax account that allows for a greater amount tracking and oversight. A half-percent lodging tax is imposed on short-term lodging in Mankato (limited to not more than 3 percent by statute). State law requires that 95 percent of the revenue raised by a lodging tax be used to fund a local convention or tourism bureau for the purpose of marketing and promoting the City as a tourist or convention center.

Gambling tax: This budget recommends a change in the collection of the state gambling tax, moving from the historic three percent gross receipt collection and applying the state authorized contribution of ten percent per year of net profits. This change has a net zero impact on the financial outcome of the fund, as collections are anticipated to remain consistent. However, this change would allow for enhanced tracking and report ability for the gambling tax.

Personnel by Service Area

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
SPECIAL REVENUE FUNDS						
PARTNERSHIP						
Full-Time	2.40	2.40	2.40	259,683	269,814	286,478
Part-Time	0.00	0.00	0.00	18,913	16,147	16,147
Flexible Staffing Resources	0.00	0.00	0.00	983	0	0
Subtotal	**2.40**	**2.40**	**2**	**279,579**	**285,961**	**302,625**
Total	**2.40**	**2.40**	**2**	**279,579**	**285,961**	**302,625**

CIP Fund Overview

Project Name	Project Year	Project Costs
PUBLIC SAFETY POLICE		
2020		
Public Safety Center building updates	2020	55,000
Subtotal		**55,000**
2021		
EOC Upgrade	2021	10,000
Subtotal		**10,000**
PUBLIC SAFETY FIRE EQUIPMENT		
2020		
Ladder Truck	2020	600,000
Public Safety emergency support vehicle opt.1	2020	125,800
Public Safety emergency support vehicle opt.2	2020	75,000
Replace ARMER radios	2020	190,666
Rescue/Hazmat watercraft opt. 1	2020	40,000
Rescue/Hazmat watercraft opt. 2	2020	30,000
Subtotal		**1,061,466**
2021		
Fire support vehicle	2021	38,000
Ladder Truck	2021	700,000
Replace ARMER radios	2021	190,666
Turnout gear washer/dryer	2021	34,000
Subtotal		**962,666**
Total		**2,089,132**

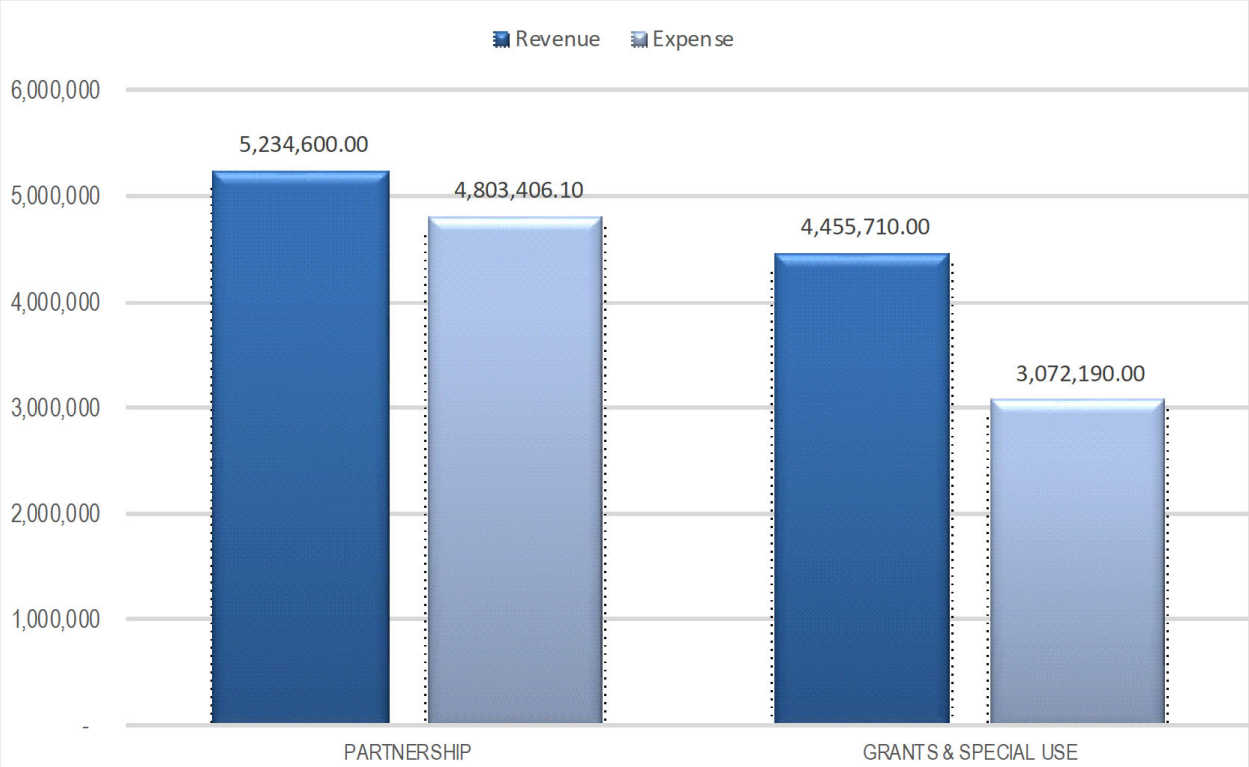
Transfer Crosswalk

Due From (Fund-Org-Object)	Amount	Due To (Fund-Org-Object)	Description
2270 - Highway 14 Partnership Fund			
2270-410011-392020	10,000	7020-505010-507200	Highway 14 Partnership Membership
2300 - MPO Fund			
2300-465014-392020	20,000	4020-431020-507200	Transfer for MPO Dues
2370 - Lodging Tax Fund			
1010-410010-392020	30,000	2370-410016-507200	Transfer for Lodging Tax

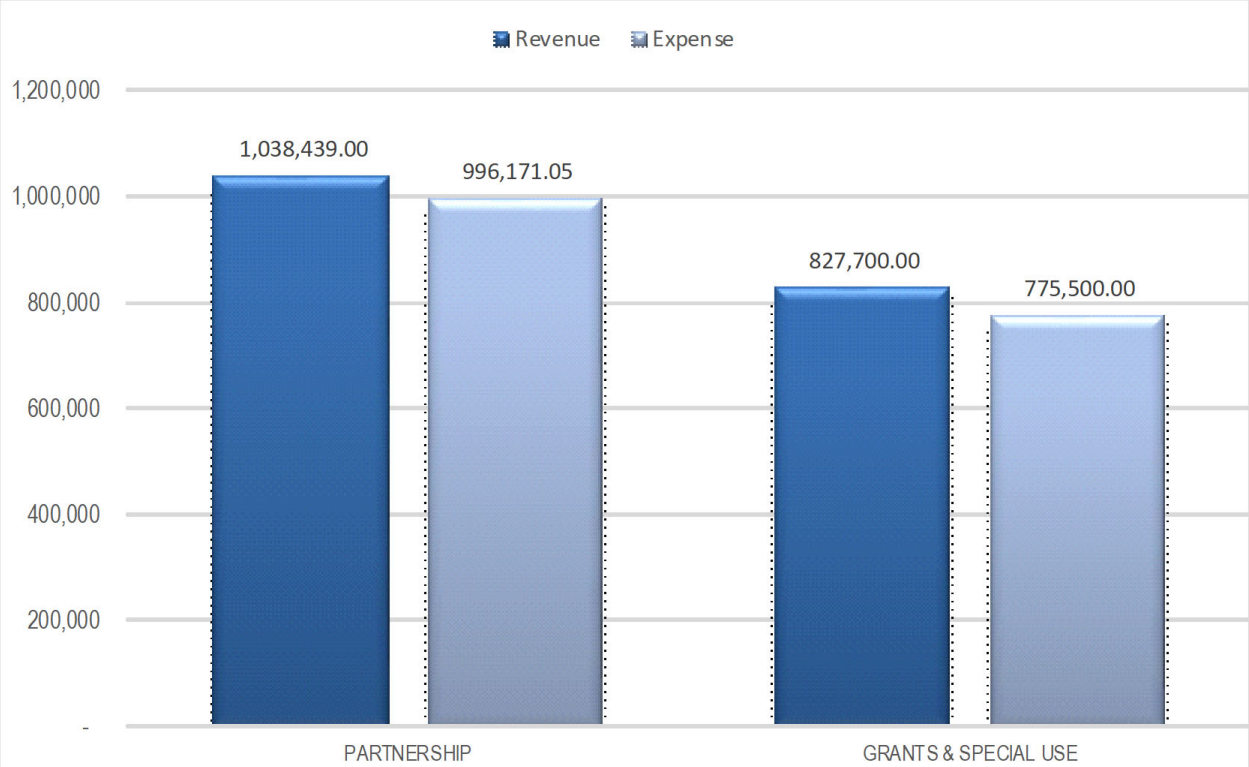
Fund Combined by Service Area

	2020 Revenue	2020 Expense	2021 Revenue	2021 Expense	% Change Revenue	% Change Expense	Net Income (Loss)
SPECIAL REVENUE FUNDS							
PARTNERSHIP							
HIGHWAY # 14 PARTNERSHIP	67,000	65,000	10,000	0	(85.1)	(100.0)	10,000
MN VALLEY COG	111,700	104,639	111,700	110,612	0.0	5.7	1,088
METROPOLITAN PLANNING ORG	351,849	351,349	220,863	220,363	(37.2)	(37.3)	500
Subtotal	**530,549**	**520,988**	**342,563**	**330,975**	**(35.4)**	**(36.5)**	**11,588**
GRANTS & SPECIAL USE							
GAMBLING TAX	105,000	68,500	105,000	68,500	0.0	0.0	36,500
LODGING TAX	630,000	630,000	630,000	630,000	0.0	0.0	0
PUBLIC SAFETY GRANT & EQUIPMEN	4,000	0	4,000	0	0.0	0.0	4,000
COMMUNITY SIGNAGE PROGRAM	5,500	0	500	0	(90.9)	0.0	500
PARKS GRANTS	5,000	0	5,000	0	0.0	0.0	5,000
COMMUNITYINVESTMENT	10,000	10,000	10,000	10,000	0.0	0.0	0
Subtotal	**759,500**	**708,500**	**754,500**	**708,500**	**(0.7)**	**0.0**	**46,000**
Total	**1,290,049**	**1,229,488**	**1,097,063**	**1,039,475**	**(15.0)**	**(15.5)**	**57,588**

2020 Revenue vs. Expense by Service Area



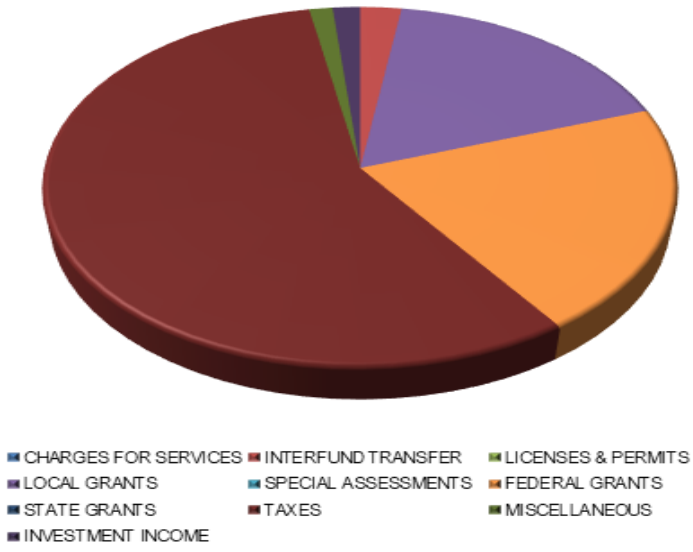
2021 Revenue vs. Expense by Service Area



Combined Fund Budget

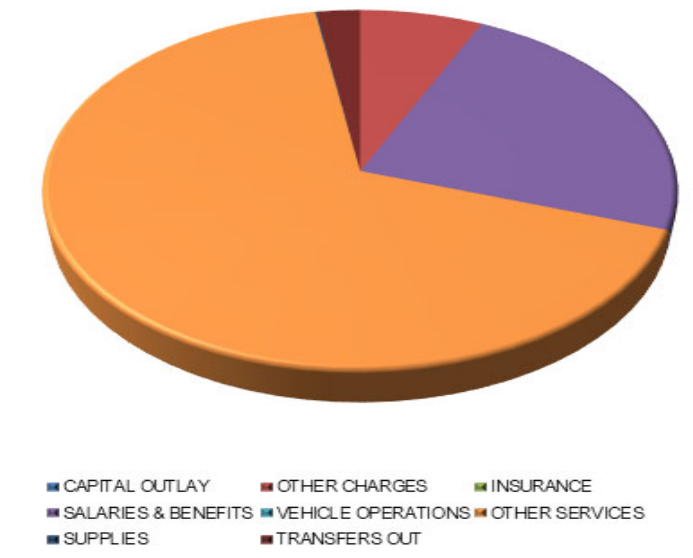
	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
FEDERAL GRANTS	257,866	26,819	374,975	265,459	-29	200,863.0
INTERFUND TRANSFER	28,000	28,000	159,009	30,000	-81	30,000.0
INVESTMENT INCOME	24,313	180	15,000	20,000	33	20,000.0
LOCAL GRANTS	195,772	105,488	194,049	222,590	15	111,200.0
MISCELLANEOUS	16,424	10,815	49,002	17,000	-65	0.0
STATE GRANTS	32,698	8,175	32,698	0	-100	0.0
TAXES	0	0	0	735,000	0	735,000.0
Total	**555,074**	**179,476**	**824,733**	**1,290,049**	**56.4**	**1,097,063**
EXPENDITURES						
CAPITAL OUTLAY	0	0	54,000	0	-100	0.0
OTHER CHARGES	22,730	6,121	16,900	85,400	405	85,400.0
OTHER SERVICES	288,418	58,818	401,500	827,077	106	620,400.0
SALARIES & BENEFITS	192,621	99,876	279,579	285,961	2	302,625.0
SUPPLIES	176	0	800	1,050	31	1,050.0
TRANSFERS OUT	0	0	0	30,000	0	30,000.0
Total	**503,945**	**164,815**	**752,779**	**1,229,488**	**63.3**	**1,039,475**
Net Income (Loss)	**51,129**	**14,661**	**71,954**	**60,561**	**(672.5)**	**57,588**

2020 Combined Fund Budget Revenues



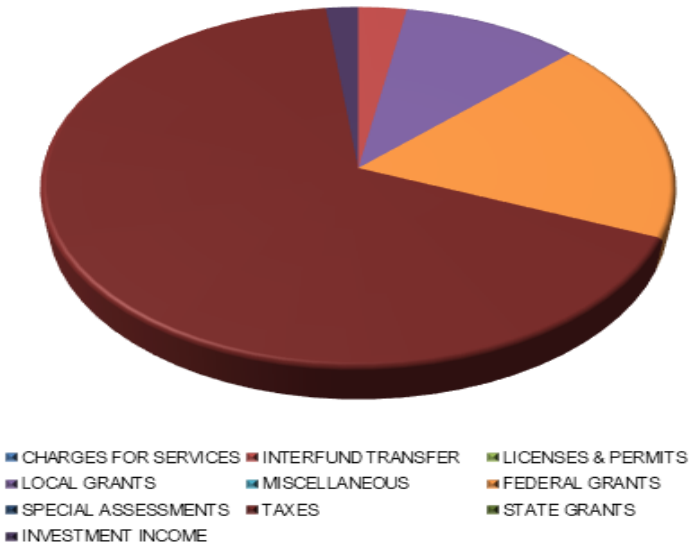
FEDERAL GRANTS	$265,459
INTERFUND TRANSFER	$30,000
INVESTMENT INCOME	$20,000
LOCAL GRANTS	$222,590
MISCELLANEOUS	$17,000
TAXES	$735,000
Total	**$1,290,049**

2020 Combined Fund Budget Expenditures



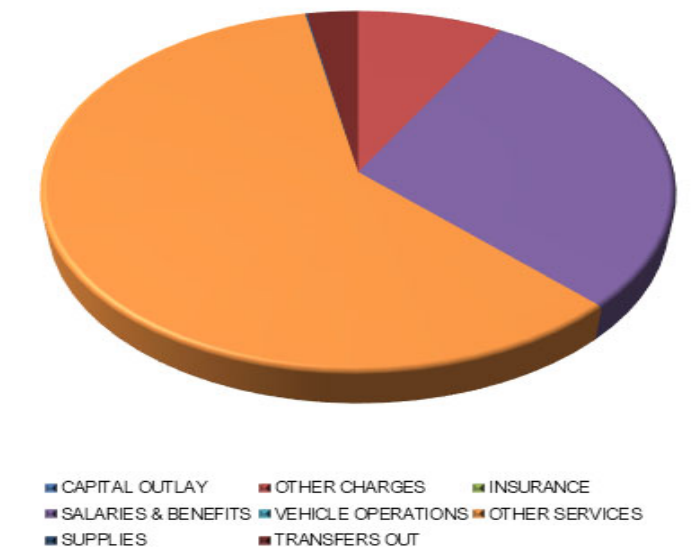
OTHER CHARGES	$85,400
OTHER SERVICES	$827,077
SALARIES & BENEFITS	$285,961
SUPPLIES	$1,050
TRANSFERS OUT	$30,000
Total	**$1,229,488**

2021 Combined Fund Budget Revenues



FEDERAL GRANTS	$200,863
INTERFUND TRANSFER	$30,000
INVESTMENT INCOME	$20,000
LOCAL GRANTS	$111,200
TAXES	$735,000
Total	**$1,097,063**

2021 Combined Fund Budget Expenditures



OTHER CHARGES	$85,400
OTHER SERVICES	$620,400
SALARIES & BENEFITS	$302,625
SUPPLIES	$1,050
TRANSFERS OUT	$30,000
Total	**$1,039,475**

City of Mankato

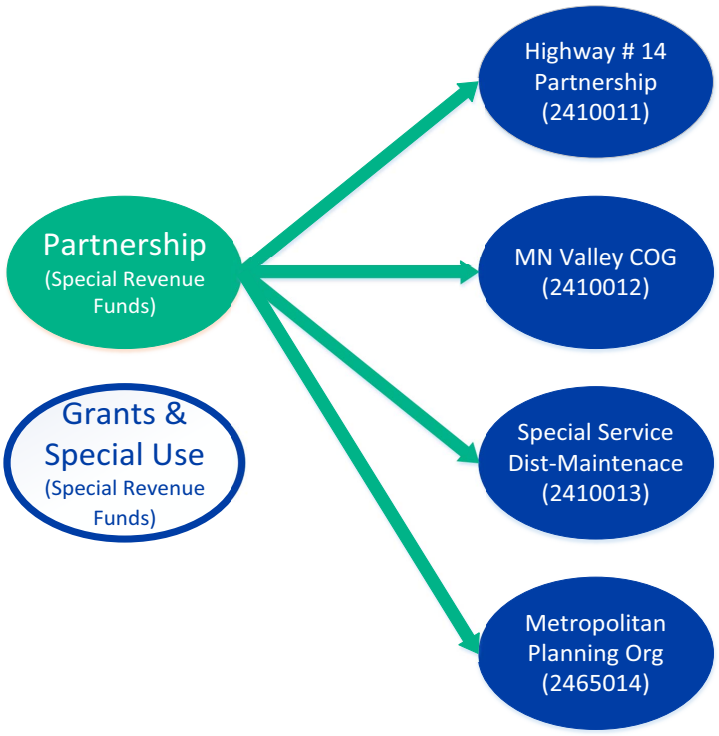
Leading the way...

PARTNERSHIP

PARTNERSHIP Introduction

Partnership funds consist of programs that are multi-jurisdictional and the City of Mankato is the fiscal host. This profile will provide a detailed overview of Partnership.

Fund Structure



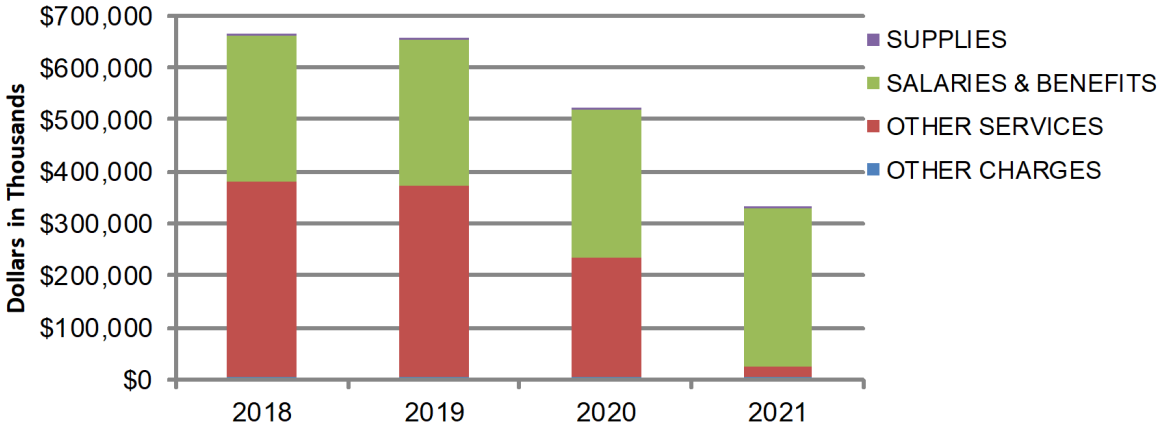
Authorized Staffing

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
FULL-TIME						
DIRECTOR OF COMMUNITY DEVLPMNT	0.40	0.40	0.40	73,956	76,709	80,876
HR TECHNICIAN - COG	1.00	0.00	0.00	92,179	0	0
MVCOG PROGRAM ADMINISTRATOR	0.00	1.00	1.00	0	90,039	96,012
TRANSPORTATION PLANNER	1.00	1.00	1.00	93,548	103,066	109,590
Subtotal	**2.40**	**2.40**	**2**	**259,683**	**269,814**	**286,478**
PART-TIME						
PT, TEMP, INTERN	0.00	0.00	0.00	18,913	16,147	16,147
Subtotal	**0.00**	**0.00**	**0**	**18,913**	**16,147**	**16,147**
FLEXIBLE STAFFING RESOURCES						
SICK LEAVE LUMP SUM	0.00	0.00	0.00	469	0	0
VACATION LEAVE LUMP SUM	0.00	0.00	0.00	514	0	0
Subtotal	**0.00**	**0.00**	**0**	**983**	**0**	**0**
Total	**2.40**	**2.40**	**2**	**279,579**	**285,961**	**302,625**

Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
FEDERAL GRANTS	251,652	26,819	359,975	265,459	-26	200,863.0
INTERFUND TRANSFER	28,000	28,000	95,009	30,000	-68	30,000.0
INVESTMENT INCOME	114	180	1,000	500	-50	500.0
LOCAL GRANTS	195,772	105,488	194,049	222,590	15	111,200.0
MISCELLANEOUS	16,412	10,815	37,002	12,000	-68	0.0
STATE GRANTS	32,698	8,175	32,698	0	-100	0.0
Total	**524,648**	**179,476**	**719,733**	**530,549**	**(26)**	**342,563**
EXPENDITURES						
OTHER CHARGES	6,477	3,350	6,900	6,900	0	6,900.0
OTHER SERVICES	280,750	58,818	366,500	227,077	-38	20,400.0
SALARIES & BENEFITS	192,621	99,876	279,579	285,961	2	302,625.0
SUPPLIES	176	0	800	1,050	31	1,050.0
Total	**480,024**	**162,043**	**653,779**	**520,988**	**(20)**	**330,975**
Net Income (Loss)	**44,624**	**17,433**	**65,954**	**9,561**	**(293)**	**11,588**

Expense Snapshot



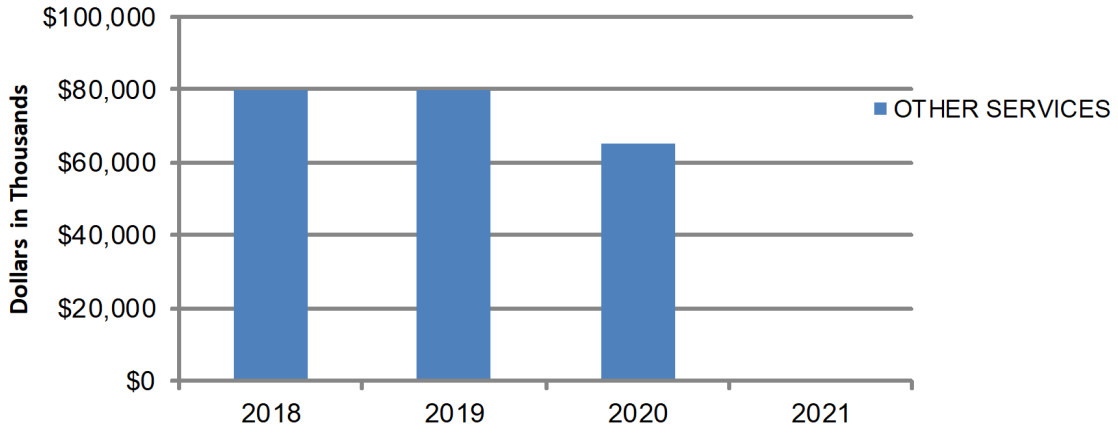
HIGHWAY # 14 PARTNERSHIP (2410011) Overview

This fund accounts for the activity for the activity of the Highway #14 partnership. The City acts as the fiscal agent for the Highway #14 partnership. The revenues within this budget are made up primarily of member assessments and private member assessments.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	8,000	8,000	10,000	10,000	0	10,000
LOCAL GRANTS	45,200	43,200	55,000	45,000	-18	0
MISCELLANEOUS	11,300	10,800	20,500	12,000	-41	0
Total	**64,500**	**62,000**	**85,500**	**67,000**	**(21.6)**	**10,000**
Total Revenues	**64,500**	**62,000**	**85,500**	**67,000**	**(21.6)**	**10,000**
EXPENDITURES						
OTHER SERVICES	75,410	46,209	80,000	65,000	-19	0
Total	**75,410**	**46,209**	**80,000**	**65,000**	**(18.8)**	**0**
Total Expenditures	**75,410**	**46,209**	**80,000**	**65,000**	**(18.8)**	**0**

Expense Snapshot



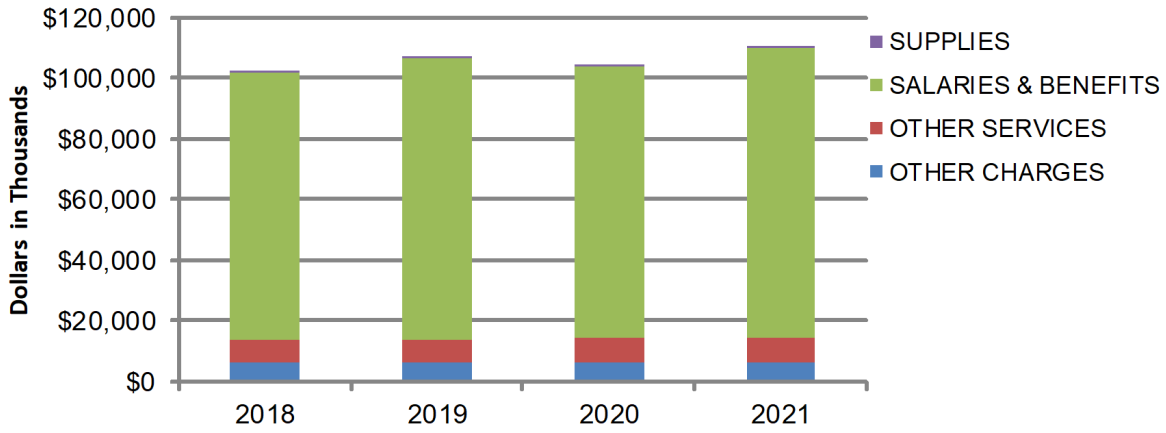
MN VALLEY COG (2410012) Overview

This fund accounts for the activity of the Council of Governments (COG). The City acts as the fiscal agent for the COG. The COG generates the vast majority of its revenues from membership dues. The largest expenditure in this budget was related to salaries and benefits.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	0	0	25,000	0	-100	0
INVESTMENT INCOME	114	180	1,000	500	-50	500
LOCAL GRANTS	109,950	57,288	109,587	111,200	1	111,200
MISCELLANEOUS	0	15	16,502	0	-100	0
Total	**110,064**	**57,482**	**152,089**	**111,700**	**(26.6)**	**111,700**
Total Revenues	**110,064**	**57,482**	**152,089**	**111,700**	**(26.6)**	**111,700**
EXPENDITURES						
OTHER CHARGES	6,127	3,000	6,400	6,400	0	6,400
OTHER SERVICES	5,562	1,925	7,500	7,900	5	7,900
SALARIES & BENEFITS	67,960	37,972	92,859	90,039	-3	96,012
SUPPLIES	119	0	50	300	500	300
Total	**79,767**	**42,898**	**106,809**	**104,639**	**(2.0)**	**110,612**
Total Expenditures	**79,767**	**42,898**	**106,809**	**104,639**	**(2.0)**	**110,612**

Expense Snapshot



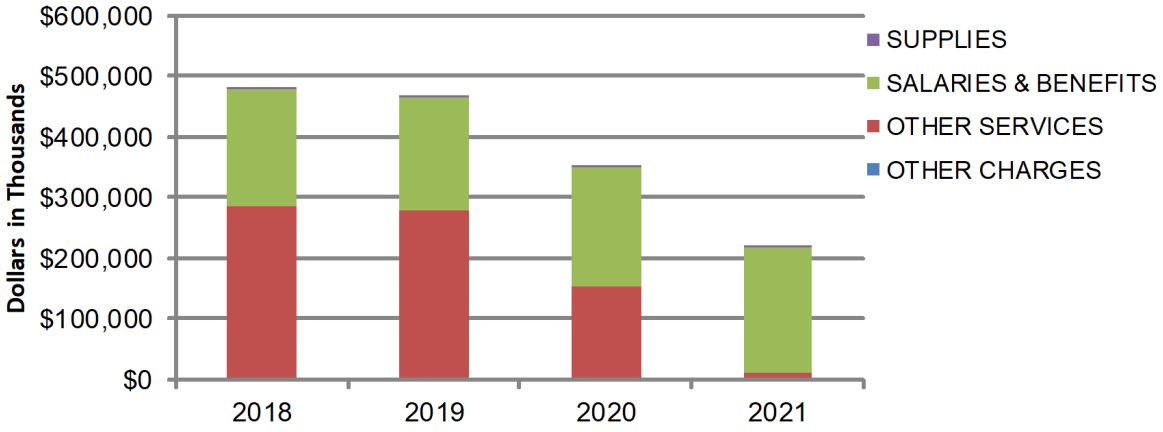
METROPOLITAN PLANNING ORG (2465014) Overview

This fund accounts for the activity of the Metropolitan Planning Organization. The City acts as the fiscal agent for the MPO. The MPO's revenues are derived from a combination of federal and state aid dollars and local contribution from the like of the city of Mankato, Blue Earth County, Nicollet County, and City of North Mankato. The largest expenditures associated with this budget is related to salary and benefit costs, as well as contractual costs.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
FEDERAL GRANTS	251,652	26,819	359,975	265,459	-26	200,863
INTERFUND TRANSFER	20,000	20,000	60,009	20,000	-67	20,000
LOCAL GRANTS	40,622	5,000	29,462	66,390	125	0
MISCELLANEOUS	5,112	0	0	0	0	0
STATE GRANTS	32,698	8,175	32,698	0	-100	0
Total	**350,084**	**59,994**	**482,144**	**351,849**	**(27.0)**	**220,863**
Total Revenues	**350,084**	**59,994**	**482,144**	**351,849**	**(27.0)**	**220,863**
EXPENDITURES						
OTHER CHARGES	350	350	500	500	0	500
OTHER SERVICES	199,779	10,683	279,000	154,177	-45	12,500
SALARIES & BENEFITS	124,661	61,904	186,721	195,922	5	206,613
SUPPLIES	58	0	750	750	0	750
Total	**324,847**	**72,936**	**466,971**	**351,349**	**(24.8)**	**220,363**
Total Expenditures	**324,847**	**72,936**	**466,971**	**351,349**	**(24.8)**	**220,363**

Expense Snapshot



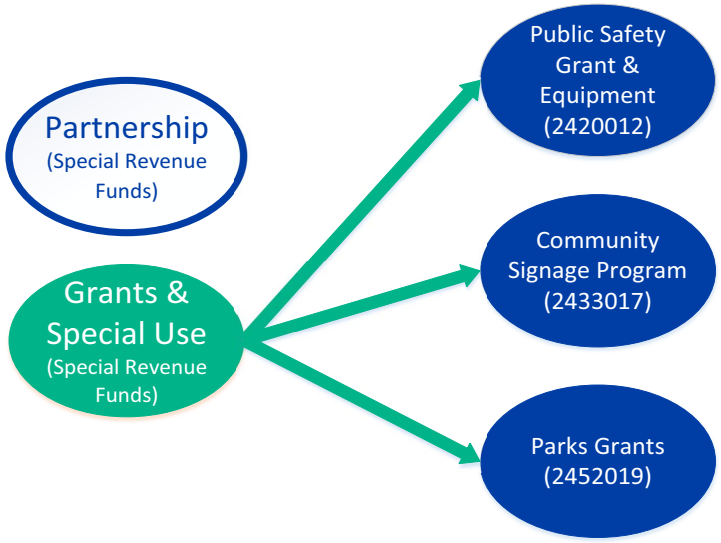


GRANTS & SPECIAL USE

GRANTS & SPECIAL USE Introduction

The city of Mankato's special revenue fund for Grants & Special Use is responsible for expenditures related to grant projects and opportunities and special use. This profile will provide a detailed overview of Grants & Special Use.

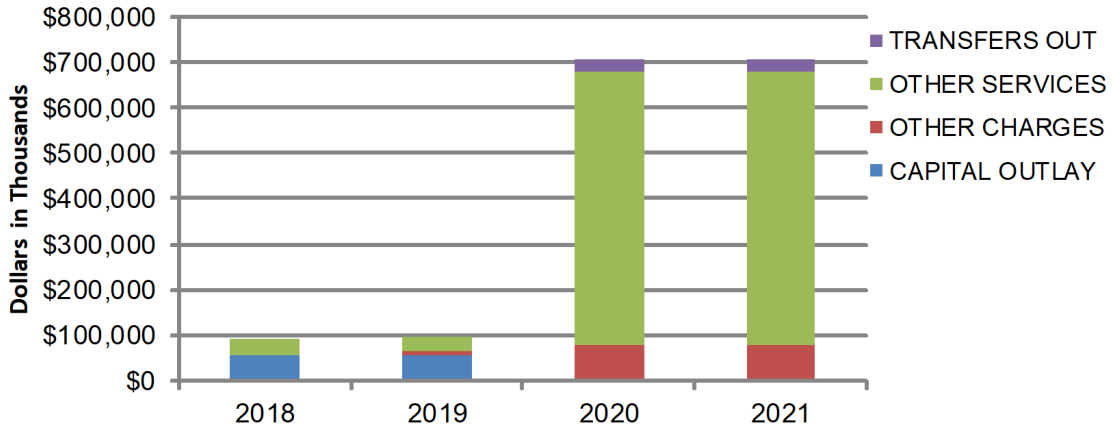
Fund Structure



Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
FEDERAL GRANTS	6,215	0	15,000	0	-100	0.0
INTERFUND TRANSFER	0	0	64,000	0	-100	0.0
INVESTMENT INCOME	24,199	0	14,000	19,500	39	19,500.0
MISCELLANEOUS	12	0	12,000	5,000	-58	0.0
TAXES	0	0	0	735,000	0	735,000.0
Total	**30,425**	**0**	**105,000**	**759,500**	**623**	**754,500**
EXPENDITURES						
CAPITAL OUTLAY	0	0	54,000	0	-100	0.0
OTHER CHARGES	16,253	2,772	10,000	78,500	685	78,500.0
OTHER SERVICES	7,667	0	35,000	600,000	1,614	600,000.0
TRANSFERS OUT	0	0	0	30,000	0	30,000.0
Total	**23,921**	**2,772**	**99,000**	**708,500**	**616**	**708,500**
Net Income (Loss)	**6,505**	**(2,772)**	**6,000**	**51,000**	**(2,418)**	**46,000**

Expense Snapshot

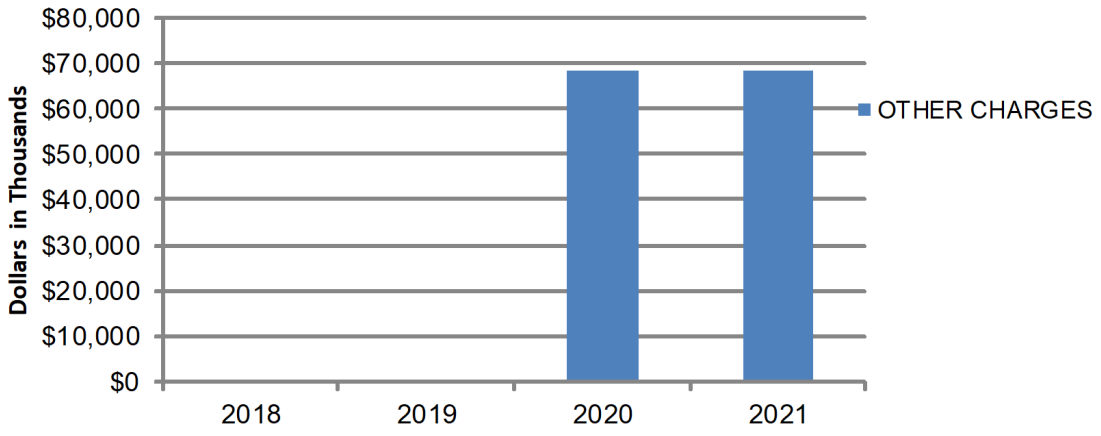


GAMBLING TAX (2410015) Overview

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
TAXES	0	0	0	105,000	0	105,000
Total	**0**	**0**	**0**	**105,000**	**0.0**	**105,000**
Total Revenues	**0**	**0**	**0**	**105,000**	**0.0**	**105,000**
EXPENDITURES						
OTHER CHARGES	0	0	0	68,500	0	68,500
Total	**0**	**0**	**0**	**68,500**	**0.0**	**68,500**
Total Expenditures	**0**	**0**	**0**	**68,500**	**0.0**	**68,500**

Expense Snapshot

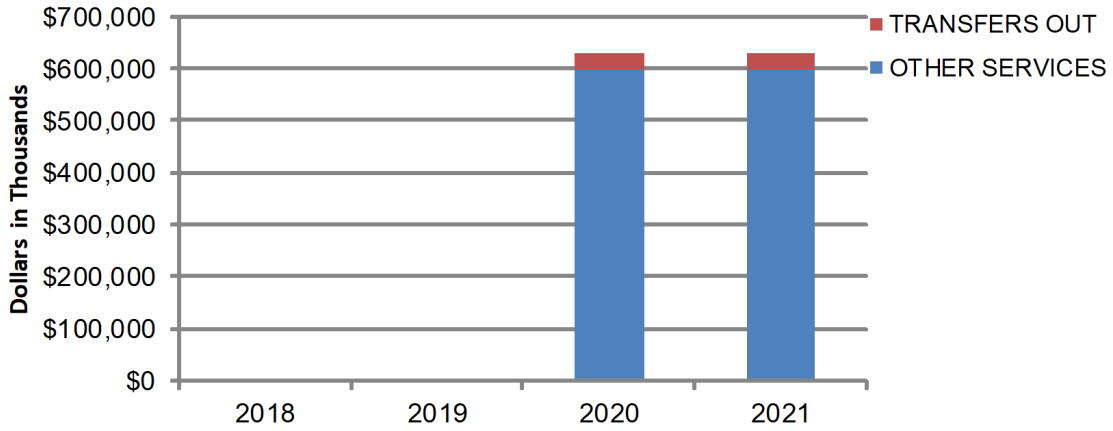


LODGING TAX (2410016) Overview

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
TAXES	0	0	0	630,000	0	630,000
Total	**0**	**0**	**0**	**630,000**	**0.0**	**630,000**
Total Revenues	**0**	**0**	**0**	**630,000**	**0.0**	**630,000**
EXPENDITURES						
OTHER SERVICES	0	0	0	600,000	0	600,000
TRANSFERS OUT	0	0	0	30,000	0	30,000
Total	**0**	**0**	**0**	**630,000**	**0.0**	**630,000**
Total Expenditures	**0**	**0**	**0**	**630,000**	**0.0**	**630,000**

Expense Snapshot



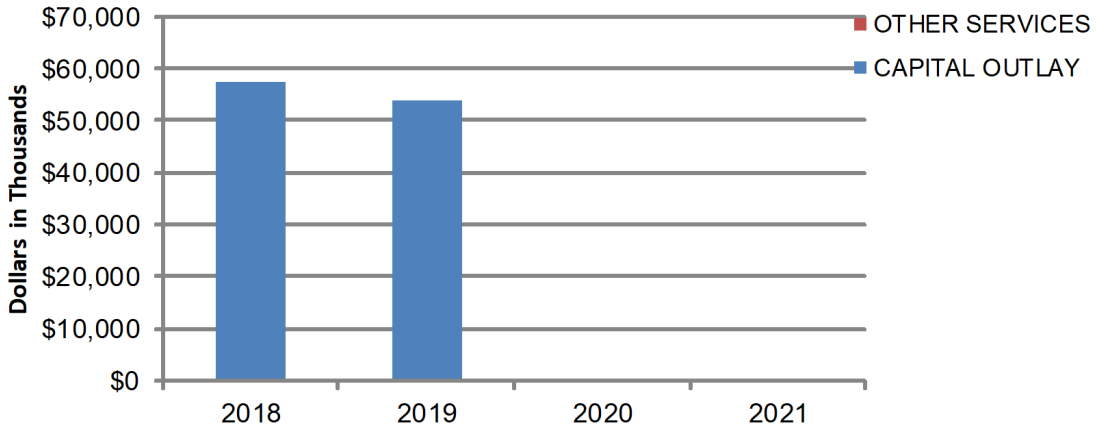
PUBLIC SAFETY GRANT & EQUIPMEN (2420012) Overview

The purpose of this fund is to account for all Public Safety grants and donations that are beyond the scope of the Public Safety operating budget. Both the revenues and expenditures associated with this budget are fluid in nature.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
FEDERAL GRANTS	6,215	0	15,000	0	-100	0
INTERFUND TRANSFER	0	0	39,000	0	-100	0
INVESTMENT INCOME	5,089	0	3,000	4,000	33	4,000
Total	**11,304**	**0**	**57,000**	**4,000**	**(93.0)**	**4,000**
Total Revenues	**11,304**	**0**	**57,000**	**4,000**	**(93.0)**	**4,000**
EXPENDITURES						
CAPITAL OUTLAY	0	0	54,000	0	-100	0
OTHER SERVICES	7,667	0	0	0	0	0
Total	**7,667**	**0**	**54,000**	**0**	**(100.0)**	**0**
Total Expenditures	**7,667**	**0**	**54,000**	**0**	**(100.0)**	**0**

Expense Snapshot



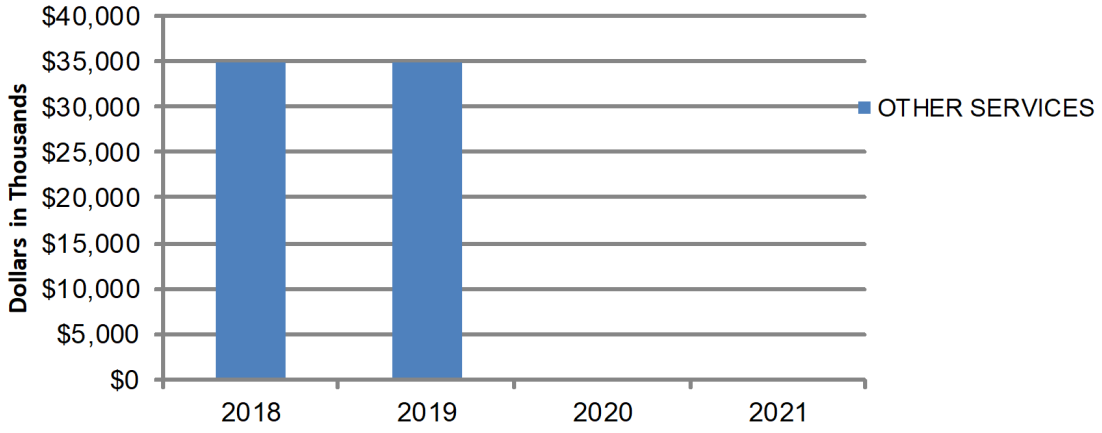
COMMUNITY SIGNAGE PROGRAM (2433017) Overview

The purpose of this budget is to account for all activity associated with the blue informational signage. The major revenue in this budget is generated via fees for advertisements on the blue informational signage. The largest expense is associated with the equipment and material for the signs.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	0	0	25,000	0	-100	0
INVESTMENT INCOME	256	0	0	500	0	500
MISCELLANEOUS	12	0	10,000	5,000	-50	0
Total	**268**	**0**	**35,000**	**5,500**	**(84.3)**	**500**
Total Revenues	**268**	**0**	**35,000**	**5,500**	**(84.3)**	**500**
EXPENDITURES						
OTHER SERVICES	0	0	35,000	0	-100	0
Total	**0**	**0**	**35,000**	**0**	**(100.0)**	**0**
Total Expenditures	**0**	**0**	**35,000**	**0**	**(100.0)**	**0**

Expense Snapshot



PARKS GRANTS (2452019) Overview

This budget is to account for donations or one time revenue activity associated with our Parks Department. Both expenditures and revenues fluctuate based on the year.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INVESTMENT INCOME	7,713	0	1,000	5,000	400	5,000
MISCELLANEOUS	0	0	2,000	0	-100	0
Total	**7,713**	**0**	**3,000**	**5,000**	**66.7**	**5,000**
Total Revenues	**7,713**	**0**	**3,000**	**5,000**	**66.7**	**5,000**
EXPENDITURES						
Total Expenditures	**0**	**0**	**0**	**0**	**0.0**	**0**

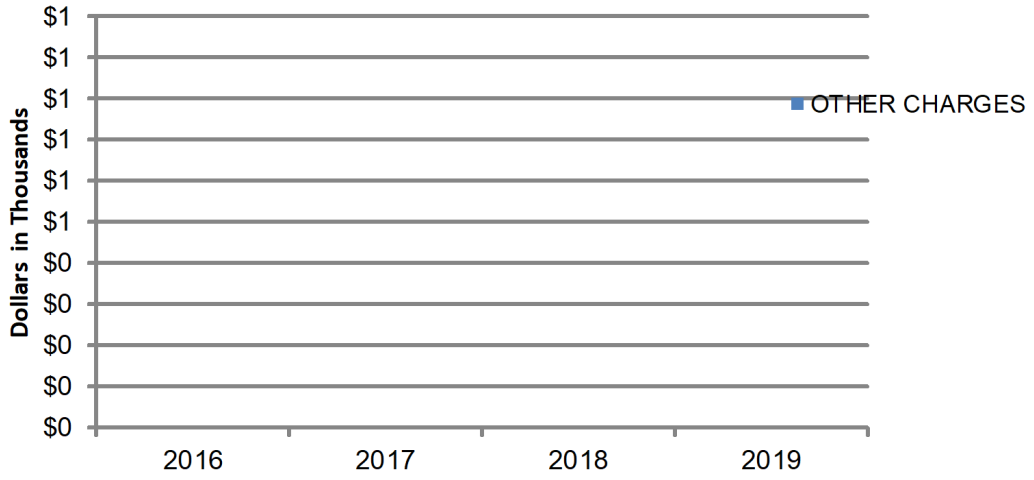
Expense Snapshot

MHFA COMMUNITY REVOLVING LOAN (2463011) Overview

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
Total Revenues					0.0	
EXPENDITURES						
Total Expenditures	0	0	0	0	0.0	0

Expense Snapshot



RLF - FEDERAL (2465010) Overview

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
Total Revenues					0.0	
EXPENDITURES						
Total Expenditures	0	0	0	0	0.0	0

Expense Snapshot

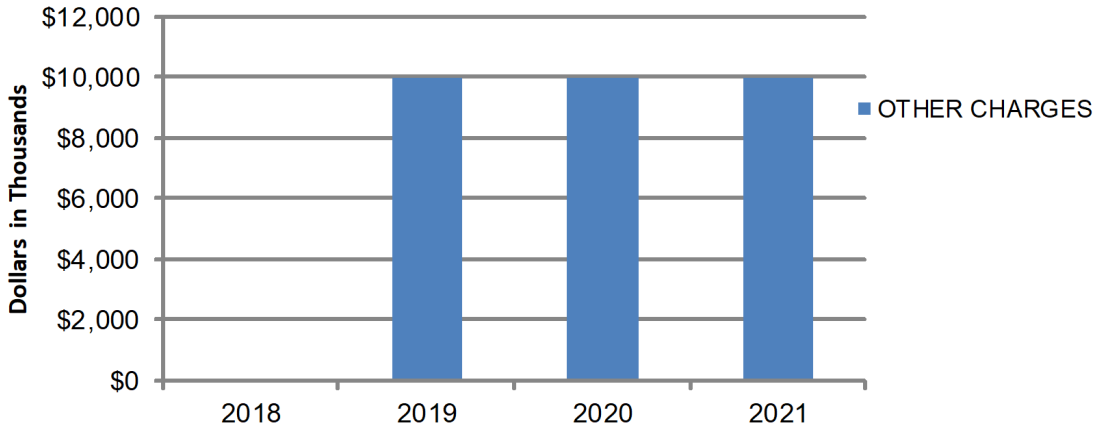
COMMUNITY INVESTMENT (2465023) Overview

The purpose of this fund is to account for deposits received from developers and sub dividers to be used to finance future capital improvements in accordance with the sub dividers agreements. Both the expenditures and revenues associated with this budget are fluid.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INVESTMENT INCOME	11,141	0	10,000	10,000	0	10,000
Total	**11,141**	**0**	**10,000**	**10,000**	**0.0**	**10,000**
Total Revenues	**11,141**	**0**	**10,000**	**10,000**	**0.0**	**10,000**
EXPENDITURES						
OTHER CHARGES	16,253	2,772	10,000	10,000	0	10,000
Total	**16,253**	**2,772**	**10,000**	**10,000**	**0.0**	**10,000**
Total Expenditures	**16,253**	**2,772**	**10,000**	**10,000**	**0.0**	**10,000**

Expense Snapshot





ENTERPRISE FUNDS (6000)

ENTERPRISE FUNDS (6000) Overview

The city's enterprise funds are used to organize budgeting (planning budgetary basis) and accounting (what actually occurred by Generally Accepted Accounting Principles (GAAP) basis). They are accounted for at year end on the GAAP basis of proprietary funds, which distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. Enterprise funds are presented in two distinguished groups: major and minor public utilities funds and other enterprise funds including civic center, mass transit, airport, housing and economic development.

The principal operating revenues for the city's enterprise funds are charges for customer services, dedicated (restricted) tax revenue and grant/entitlement funding including:

Civic center – Event and rental charges, food and beverage tax and sales tax.

Economic Development Authority (EDA) – EDA levy, state and federal grants, property lease and sale revenue.

Housing – Federal and state grant and entitlement funds.

Transit – Federal and state grant funding, partner cost shares and service charges.

Major utilities (water and sewer) – Charges for service, customer community cost share, grant funding when awarded and sales tax for capital match as appropriate.

Minor utilities (refuse, stormwater drainage and streetlight) – User fees and surcharges.

Airport – Federal and state funding, service charges and lease revenues and sales tax for capital match as appropriate.

Parking – Lease revenue and assessments.

Operating expenses for enterprise funds and internal service funds include cost of services, administrative expenses and depreciation transfers to build capital reserves that maintain and replace assets. Capital investment expenses are reported in the capital fund and funded by depreciation accounts or other available sources dedicated to the project. The following are major revenue and expenditure changes related to the enterprise funds:

Civic center operations fund: Civic center operational budgets are balanced primarily due to the use of the food, beverage and entertainment tax. Currently, the city is collecting one-half percent of the full one percent authorization. Concert and event activity at Riverfront Park/Vetter Stone Amphitheater continues to be more profitable. Furthermore, the extension of the half-

cent sales tax provides additional long-term funding availability for major capital replacements such as roof repair or park upgrades.

It's recommended that several major roof projects be funded: concourse roof, Ellerbe roof and skyway roof. In addition, replacement of the ceiling tiles within the civic center arena and replacement of the escalator chain. There are several other smaller projects outlined in the capital improvement section of document for 2020.

As discussions evolve with the five-year strategic plan, the city council may wish to identify alternative funding strategies to the sales tax to support depreciation and long term maintenance of the civic center. Within existing legislation, the city does have the authority to increase the food, beverage and entertainment tax to a full 1 percent. This increase would generate approximately $700,000 of additional ongoing revenue to assure the civic center is self-sustaining with operations and annual maintenance paid for through direct sales revenue, lease payments and dedicated tax with major capital repair and replacement funded with sales tax. As seen in the five-year fund projection, there are operating challenges within existing revenue sources partially based on the enterprise expansion with Vetter Stone Plaza and the Grand Hall. The need to increase resources to attract increasing talent quality, diversify event types and optimize facility use as an economic generator and a quality amenity for area residents.

Economic development/public housing: The 2020 EDA levy is proposed at $365,000 an increase of $140,000. The proposed increase is to offset growing operational and program costs. The economic development levy has remained flat at $225,000 over the last six years.

The Housing Choice Voucher programs are still subject to receiving only a prorated portion of our administrative fee. Most recently this has been at 80% and the reduction has been in place since at least 2013. Stagnant revenues from Housing and Urban Development (HUD) coupled with rising costs poses issues with housing program budgets. The long term financial outlook for housing will be evaluated in 2019 and 2020 in conjunction with the evaluation of public housing reposition options.

The 2020 and 2021 budget reflects revenue for current leases of the EDA buildings located on Industrial Road, Eastwood Centre and Map Drive. Buildings are fully leased with the exception of 480 and 500 Industrial Road.

Mass transit fund: The property tax levy for mass transit is $165,000. The budget incorporates the expanded service contract with Minnesota State University, Mankato (MSU, Mankato) and the revenue associated with route realignments. In 2018-19 budget adjustments were made to accommodate significant system expansion, funded with state grants to assure 80 percent cost share of bus purchase and operational support. Expansion included:

- Service to Eagle Lake seven hours a day, Monday through Friday, and five hours on Sunday.
- Additional dispatch hours.

- Route 7 will operate all day (stops include downtown, MSU and MRCI).
- Double our transit hours.
- Increased hours allow for consolidation of routes 2 and 6, eliminating the passenger transfer at MSU.
- Continuous service to and from North Mankato.

In 2020, much more minor adjustments are requested. To include reclassifying a part time dispatcher to a full-time dispatch position which is largely funded through state dollars. Also, in fiscal year 2020, transit will look to add four buses to the fleet and replace one additional bus. All of these buses would be acquired utilizing 80% state/local dollars and a 20% local match.

Major and minor public utilities: The city's utilities are divided into major and minor operations. Major operations are significant and include essential services that provide clean drinking water and protect the environment through proper reclamation of wastewater that is treated and released. These funds collectively total $26.3 million of expenditures in 2020 and $25.9 million in 2021. While generating collectively $28.1 million in revenue in 2020 and $28.6 million in 2021. Water and wastewater systems represent the most capital and maintenance intensive operations in the city and often rely on financing to pay for significant capital projects. A series of rate increases are proposed for water and wastewater funds to build industry standard reserves to one year of debt service and three months of operating cash. In addition, increases will provide a reasonable level of ongoing annual maintenance and capital repair to maximize the useful life of equipment and facilities while reducing life-cycle cost of utilities.

A forthcoming policy decision is necessary regarding appropriate reserve levels and continuing ongoing rate adjustments to sustain ongoing operations, maintenance and capital replacement as well as build and maintain necessary reserves.

Minor utilities are for dedicated service charges that fund smaller yet still critical operations that have less direct operational impact and smaller but significant capital outlay. They are funded through dedicated service charges and not general taxes. Service charges assure proper and safe collection of garbage and recycling, maintenance and expansion of stormwater drainage system and safe lighting of area streets. A series of rate increases for garbage and stormwater are proposed to absorb increases in hauling fees, implement surface water management plan, conduct annual maintenance and construct capacity expansion projects proposed to address erosion and reduce flooding.

Water: The most significant source of revenue available to operate the water fund is the monthly unit charge for service applied to the amount of gallons used by the customer. Based on this, 2020 includes $7.61 million in revenue based on a rate increase of $0.21 per unit, resulting in a $335,000 revenue enhancements. In 2021, a rate increase of $0.13 per unit is proposed generating approximately $8.1 million, an increase of $200,000 over 2020. The 2020 and 2021 year rate increases are necessary to fund ongoing capital repair and improvements, increasing operational costs to meet regulatory requirements and implementation of industry standard

reserve levels (accumulated and reserved fund balance) to meet bonding requirements and assure service continuity.

The 2020 budget includes $270,000 of capital improvements and $30,000 of projects to occur in 2021. 2020 includes $20,000 for nitrate removal, $62,000 for 14 well upgrades, $63,000 for Programmable Logic Controller (PLC) upgrades (internal system controls) and $125,000 for Hazelton pump station rehab. In 2021, the only project currently being recommended is $30,000 for sludge blow down piping.

Wastewater: The most significant source of revenue to operate the wastewater fund is the monthly unit charge for service applied to amount of gallons used by customer. 2020 includes $7.4 million of unit charge revenue based on a rate increase of $0.15 per unit. 2021 includes $7.65 million of unit charge revenue based on a rate increase of $.16 per unit. This results in a projected increase of $205,000 in 2020 and $250,000 in 2021. The proposed increases are being recommended to fund ongoing capital repair and improvements, increase operational costs to meet regulatory requirements and future adoption and implementation of industry standard reserve levels (accumulated and reserved fund balance) to meet bonding requirements and assure continuous operations. Finally, revenue from fixed cost of service charge is proposed to remain flat and is projected to generate $1.575 million.

The budget also includes revenue from customer community charges of approximately $1,690,000 in 2020 and $1,700,000 in 2021 for plant operating and capital expenses charged to customer communities per agreement. This will result in approximately $24,000 in increased revenue in 2020 and $27,000 in 2021 respectively.

Stormwater drainage: The stormwater fund does not project any fee changes or significant budget adjustments at this time for FY-2020 or FY-2021. Revenue is expected to increase slightly based on growth. However, based on the expenses associated with mitigating drainage issues this may be something that is brought to the council for a potential rate increase in future years.

Streetlight: The streetlight fund does not project any fee changes or significant budget adjustments. Revenue is expected to increase slightly based on community growth. However, the current demand for additional street lights can only be met through petitioning because the cost to expand and augment the current system cannot be absorbed within the existing rate structure.

Airport fund: The airport fund remains stable in terms of operational spending. Airport operations are funded primarily from hangar leases, agricultural land rents, fuel sales and Federal Aviation Administration support. The fund identifies reoccurring capital improvement projects that are part of the state of Minnesota which requires a five-year capital plan for airports. Funding for these projects would be primarily based on availability of state/federal funds and grant awards targeted at eligible aviation needs. Federally funded projects generally receive 90 percent federal and 5 percent state which requires a 5 percent local match. State-only funded proj-

ects generally require a 20% local match. Locally funded grant matches are provided from the sales tax fund.

Parking funds: There were no proposed rate increase in 2020 or 2021. However, staff are currently conducting a "per-day parking" analysis. The parking fund underwrites the maintenance of no cost parking lots in the Old Town area. Similar to the City Center core, the "per-stall" cost is necessary to fund basic lot maintenance.

Personnel by Service Area

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
ENTERPRISE FUNDS						
CIVIC CENTER						
Full-Time	13.00	13.60	13.60	1,231,553	1,406,610	1,487,639
Part-Time	0.00	0.00	0.00	275,516	194,815	194,815
Flexible Staffing Resources	0.00	0.00	0.00	25,005	13,285	13,285
Subtotal	**13.00**	**13.60**	**14**	**1,532,074**	**1,614,710**	**1,695,739**
COMMUNITY DEVELOPMENT - ECONOMIC DEVELOPMENT						
Full-Time	2.09	2.09	2.09	277,814	298,613	316,258
Part-Time	0.00	0.00	0.00	11,897	11,842	11,842
Flexible Staffing Resources	0.00	0.00	0.00	8,066	0	0
Subtotal	**2.09**	**2.09**	**2**	**297,777**	**310,455**	**328,100**
COMMUNITY DEVELOPMENT - HOUSING						
Full-Time	7.04	6.25	6.45	705,125	691,042	749,652
Part-Time	1.00	0.38	0.38	22,931	23,856	25,194
Flexible Staffing Resources	0.00	0.00	0.00	9,879	0	0
Subtotal	**8.04**	**6.63**	**7**	**737,935**	**714,898**	**774,846**
COMMUNITY DEVELOPMENT - HOUSING BEC						
Full-Time	2.47	3.26	3.06	238,719	356,893	354,185
Subtotal	**2**	**3**	**3**	**238,719**	**356,893**	**354,185**
COMMUNITY DEVELOPMENT - TRANSIT						
Full-Time	16.00	17.00	17.00	1,319,721	1,636,336	1,718,224
Part-Time	12.09	22.82	22.82	620,310	1,264,263	1,295,958
Flexible Staffing Resources	0.00	0.00	0.00	562,676	23,312	23,312
Subtotal	**28**	**40**	**40**	**2,502,707**	**2,923,911**	**3,037,494**
MAJOR PUBLIC UTILITIES						
Full-Time	38.40	37.80	37.80	4,106,682	4,232,972	4,447,615
Part-Time	0.00	0.00	0.00	12,978	12,918	12,918
Flexible Staffing Resources	0.00	0.00	0.00	207,858	168,391	168,391
Subtotal	**38**	**38**	**38**	**4,327,518**	**4,414,281**	**4,628,924**

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
MINOR PUBLIC UTILITIES						
Full-Time	3.00	3.20	3.20	295,933	340,788	356,042
Flexible Staffing Resources	0.00	0.00	0.00	30,204	28,224	28,224
Subtotal	**3**	**3**	**3**	**326,137**	**369,012**	**384,266**
PUBLIC WORKS - AIRPORT						
Full-Time	1.00	1.00	1.00	131,373	139,846	145,005
Part-Time	0.73	0.73	0.73	38,918	40,430	42,283
Flexible Staffing Resources	0.00	0.00	0.00	25,251	23,598	23,598
Subtotal	**2**	**2**	**2**	**195,542**	**203,874**	**210,886**
PUBLIC WORKS - PARKING						
Full-Time	1.00	1.00	1.00	88,050	100,022	104,216
Flexible Staffing Resources	0.00	0.00	0.00	265	0	0
Subtotal	**1**	**1**	**1**	**88,315**	**100,022**	**104,216**
Total	**97.82**	**109.13**	**109**	**10,246,723**	**11,008,056**	**11,518,656**

Capital Outlay

	Quantity	Price	Total Price
AIRPORT CAPITAL IMPROVEMENTS			
OTHER IMPROVEMENTS			
2020 - Acquire Airport Mower	1	21,000	21,000
2020 - Acquire Snowblower	1	39,900	39,900
2020 - Airport Fuel Farm Replacement	1	120,000	120,000
2020 - Benefit Cost Analysis for Control Tower	1	25,000	25,000
2020 - Construct D3 Apron Connector Taxiway	1	76,500	76,500
2020 - Construct Taxiway B2 Connector	1	9,000	9,000
2020 - Expand Runway 15/33 Holding Bays	1	15,000	15,000
2020 - Rehabilitate Runway 15-33	1	5,000	5,000
2020 - Rehabilitate Taxiway A & B Remainders	1	3,000	3,000
2020 - Remove Taxiway C	1	3,000	3,000
Subtotal	**10**	**317,400**	**317,400**
BEC EDA - CFP			
CFP ADMINISTRATION			
2020 - RAD Consultant and needs assessment	1	25,000	25,000
Subtotal	**1**	**25,000**	**25,000**
CFP DWELLING STRUCTURES			
2020 - 1unit modernized, dwelling equipment updates for 2 furnaces, 4 Range/ Refrigerators, 2 water heaters.	1	80,800	80,800
2021 - 2 units modernized, dwelling equipment updates for 2 furnaces, 4 Range/ Refrigerators, 2 water heater	1	114,000	114,000
Subtotal	**2**	**194,800**	**194,800**

	Quantity	Price	Total Price
CFP OPERATIONS			
2021 -	1	8,200	8,200
Subtotal	**1**	**8,200**	**8,200**
CFP SITE IMPROVEMENTS			
2020 - 3 units landscaped, 3 units concrete work, 2 units foundation repairs.	2	16,400	16,400
Subtotal	**2**	**16,400**	**16,400**
CIVIC CENTER CAPITAL IMPR			
FURNITURE & EQUIPMENT			
2020 -	1	100,000	100,000
2021 -	1	100,000	100,000
Subtotal	**2**	**200,000**	**200,000**
OTHER IMPROVEMENTS			
2020 - Mankato Civic Center - Arena Concourse walkway - Roof Replacement	1	175,854	175,854
2020 - Mankato Civic Center - Arena Upper Handrails	1	80,000	80,000
2020 - Mankato Civic Center - Catering Kitchen Cooling Coils	1	35,000	35,000
2020 - Mankato Civic Center - Ceiling Tile Replacement	1	70,000	70,000
2020 - Mankato Civic Center - Chiller Control Panel Upgrade	1	40,000	40,000
2020 - Mankato Civic Center - Cooling Tower Holding Tank	1	25,000	25,000
2020 - Mankato Civic Center - Ellerbe Hall Roof Replacement	1	51,576	51,576
2020 - Mankato Civic Center - Escalator Chain Replacement	1	120,000	120,000
2020 - Mankato Civic Center - Fire Door Replacement	1	30,000	30,000
2020 - Mankato Civic Center - Grand Hall Exhaust Study	1	15,000	15,000
2020 - Mankato Civic Center - Heating Fan Coils	1	27,000	27,000
2020 - Mankato Civic Center - Rekeying of the original facility	1	40,000	40,000
2020 - Mankato Civic Center - Trash Compactor	1	65,000	65,000
2020 - Mankato Civic Center - Venue Refresh Master Plan	1	15,000	15,000
2021 - Mankato Civic Center - Arena Lobby Roof - Roof Replacement	1	233,932	233,932
2021 - Mankato Civic Center - Chiller Control Panel Upgrade	1	40,000	40,000
2021 - Mankato Civic Center - Escalator Obsolete Controller Replacement	1	130,000	130,000
2021 - Mankato Civic Center - Fire Door Replacement	1	30,000	30,000
2021 - Mankato Civic Center - Grand Hall Exhaust & Arena Dry Coolers	1	150,000	150,000
2021 - Mankato Civic Center - Turbine rebuild Chiller #1	1	40,000	40,000
2021 - Mankato Civic Center - Unit Heaters	1	30,000	30,000
Subtotal	**21**	**1,443,362**	**1,443,362**
MANKATO EDA - CFP			
CFP ADMINISTRATION			
2020 - RAD Consultant and needs assessment	1	40,000	40,000
Subtotal	**1**	**40,000**	**40,000**
CFP DWELLING STRUCTURES			
2020 - 3 units under going modernization.	1	210,000	210,000
2021 - 4 units under going modernization.	1	250,000	250,000
Subtotal	**2**	**460,000**	**460,000**

	Quantity	Price	Total Price
CFP FEES & COSTS			
2021 -	1	8,000	8,000
Subtotal	**1**	**8,000**	**8,000**
CFP OPERATIONS			
2021 -	1	9,000	9,000
Subtotal	**1**	**9,000**	**9,000**
CFP SITE IMPROVEMENTS			
2020 - 3 units landscaped, 3 units concrete work, 6 units foundation repairs.	1	10,200	10,200
2021 - 3 units landscaped, 3 units concrete work, 6 units foundation repairs.	1	10,200	10,200
Subtotal	**2**	**20,400**	**20,400**
DWELLING EQUIP NON-EXPENDABLE			
2020 - 1 Furnace and 2 ranges, refrigerators, and water heaters.	1	8,000	8,000
2021 - 1 Furnace and 2 ranges, refrigerators, and water heaters.	1	8,000	8,000
Subtotal	**2**	**16,000**	**16,000**
PARKING CAPITAL			
OTHER IMPROVEMENTS			
2020 - Civic Center Ramp - Elevator Sump Pump Reconfiguration	1	25,000	25,000
2020 - Civic Center Ramp Riverfront Dr. Stairwell	1	175,000	175,000
2020 - Mankato Place Ramp - Connecting Skyways	1	160,000	160,000
2020 - Parking District Gum Removal Machine Replacement	1	12,000	12,000
2021 - Cherry St Ramp Stairwells	1	25,000	25,000
2021 - Mankato Place Ramp - Feasibility Study for Center Stairwell	1	35,000	35,000
2021 - Mankato Place Ramp Stairwells	1	40,000	40,000
Subtotal	**7**	**472,000**	**472,000**
STORM WATER CAPITAL IMPR			
OTHER IMPROVEMENTS			
2020 -	1	976,638	976,638
2021 -	1	916,468	916,468
Subtotal	**2**	**1,893,106**	**1,893,106**
TRANSIT CAPITAL IMPROVEMENTS			
OTHER IMPROVEMENTS			
2020 - Transit Facility - Boiler Piping Changes & Loop Pumps	1	30,000	30,000
2020 - Transit Facility - Fans in Bus Bays	1	40,000	40,000
2020 - Transit Facility- Safety Improvements to Bus Wash Exit: Installation of a heating source for the Bus	1	20,000	20,000
Subtotal	**3**	**90,000**	**90,000**
TRANSIT FACILITIES			
MACHINERY & EQUIPMENT			
2020 - On-going bus shelter replacements.	1	25,000	25,000
2021 - On-going bus shelter replacements.	1	25,000	25,000
Subtotal	**2**	**50,000**	**50,000**
TRANSIT OPERATIONS			
MACHINERY & EQUIPMENT			
2020 - Purchase snow removal equipment for bus shelters.	1	28,000	28,000

	Quantity	Price	Total Price
2020 - Trailer to haul snow removal equipment.	1	2,000	2,000
Subtotal	**2**	**30,000**	**30,000**
WASTEWATER CAPITAL IMPR			
OTHER IMPROVEMENTS			
2020 - Infra - Pohl Creek (Tanager) liftstation upgrade Utilizing an engineer and general contractor, sele	1	140,000	140,000
2021 - Aeration DO probe Replacement	1	12,000	12,000
Subtotal	**2**	**152,000**	**152,000**
WASTEWATER PLANT CAPITAL IMPR			
OTHER IMPROVEMENTS			
2020 - Burial of overhead power lines running through the facility from the south end of the digester compl	1	120,000	120,000
2020 - Current blowers would be replaced with high efficiency turbo blowers to reduce overall electrical co	1	50,000	50,000
2020 - D&D 1 of 10 Control Building History - Control Building was built in 1975 as a 2 story kasota stone	1	76,275	76,275
2020 - D&D 10 of 10 Gas storage History - Biogas has been utilized at the facility since the 1956 start-up	1	46,533	46,533
2020 - D&D 2 of 10 Digester Control Building History - Current digester complex was constructed in 1956, a	1	90,802	90,802
2020 - D&D 3 of 10 Biosolids Storage Expansion History - Current biosolids storage bunker was built in 200	1	35,595	35,595
2020 - D&D 4 of 10 Barscreeen improvement Replace existing influent screens with new multirake 1/4 opening	1	7,678	7,678
2020 - D&D 5 of 10 Digesters replacement History - Digesters were installed in 1956, and roofs were replac	1	89,049	89,049
2020 - D&D 6 of 10 aeration repairs Remove existing walkways that are deteriorating, and repair or brace w	1	3,941	3,941
2020 - D&D 7 of 10 Chlorine Contact Tank replacement History - Existing chlorine contact tank was built in	1	38,999	38,999
2020 - D&D 8 of 10 Liquid Storage Dig 4 History - Digester was constructed in 2000, and has functioned as	1	36,465	36,465
2020 - D&D 9 of 10 SPB HVAC and pump upgrade History - The solids processing was constructed in 2000 to se	1	8,059	8,059
2020 - Replace three rollers, belts, several bearings on press 1, and replace sensor equipment, wash box sp	1	80,500	80,500

	Quantity	Price	Total Price
2021 - Current blowers would be replaced with high efficiency turbo blowers to reduce overall electrical co	1	100,000	100,000
Subtotal	**14**	**783,896**	**783,896**
WATER CAPITAL IMPROVEMENTS			
OTHER IMPROVEMENTS			
2020 - Hazelton Rehab	1	125,000	125,000
2020 - Nitrate Removal Pilot	1	20,000	20,000
2020 - Well 14 VFD Installation	1	62,000	62,000
2020 - WHF PLC upgrade	1	63,000	63,000
2021 - Press piping replacement	1	30,000	30,000
Subtotal	**5**	**300,000**	**300,000**
WATER DISTRIBUTION			
MACHINERY & EQUIPMENT			
2020 - Utilities locator (Water piping and service lines, electrical and fiber lines, trace wire for water	1	10,000	10,000
2021 - Utilities locator (Water piping and service lines, electrical and fiber lines, trace wire for water	1	5,000	5,000
Subtotal	**2**	**15,000**	**15,000**
WATER MAINT, TREATMENT & STORA			
BLDGS & STRUCTURES			
2020 - Vehicle storage	1	7,500	7,500
2021 - Vehicle Storage	1	7,500	7,500
Subtotal	**2**	**15,000**	**15,000**
WW COLLECTION			
OTHER IMPROVEMENTS			
2020 - Jet / Vac Nozzles	1	5,000	5,000
2020 - Rodder Accessories	1	2,000	2,000
2020 - TV inspection unit upgrades	1	3,000	3,000
2021 - Jet / Vac Nozzles	1	5,000	5,000
2021 - Rodder Accessories	1	2,000	2,000
2021 - TV inspection unit upgrades	1	3,000	3,000
Subtotal	**6**	**20,000**	**20,000**
WW TREATMENT / MAINTENANCE			
OTHER IMPROVEMENTS			
2020 - Replacement of breakroom tables and chairs. A team of staff members would be selected to choose the	1	7,500	7,500
Subtotal	**1**	**7,500**	**7,500**
Total	**96**	**6,587,064**	**6,587,064**

CIP Fund Overview

Project Name	Project Year	Project Costs
PUBLIC SAFETY POLICE EQUIPMENT		
2020		
Replace expired tactical team gear	2020	4,000
Replace weapon optics	2020	5,667
Subtotal		**9,667**
2021		
Replace expired tactical team gear	2021	4,000
Replace weapon optics	2021	5,667
Subtotal		**9,667**
SALES TAX - CIVIC CENTER		
2020		
Civic Center - Arena EIFS - Painting	2020	300,000
Civic Center Air Cooling Towers	2020	200,000
Civic Center Trash Compactor	2020	65,000
Mankato Civic Center - Arena Concourse Walkway - Roof Replacement	2020	175,854
Mankato Civic Center - Arena Upper Handrails	2020	80,000
Mankato Civic Center - Catering Kitchen Cooling Coils	2020	35,000
Mankato Civic Center - Ceiling Tile Replacement	2020	70,000
Mankato Civic Center - Chiller Control Panel Upgrade	2020	40,000
Mankato Civic Center - Cooling Tower Holding Tank	2020	25,000
Mankato Civic Center - Ellerbe Hall Roof Replacement	2020	51,576
Mankato Civic Center - Escalator Chain Replacement	2020	120,000
Mankato Civic Center - Fire Door Replacement	2020	30,000
Mankato Civic Center - Fixtures, Furniture, and Equipment	2020	100,000
Mankato Civic Center - Grand Hall Exhaust Study	2020	15,000
Mankato Civic Center - Heating Fan Coils	2020	27,000
Mankato Civic Center - Rekeying of the Original Facility	2020	40,000
Mankato Civic Center - Venue Refresh Master Plan	2020	15,000
Mankato Civic Center Trash Compactor	2020	65,000
Verizon Civic Center - Arena Concourse Walkway - Roof Replacement	2020	175,854
Subtotal		**1,630,284**
2021		
Mankato Civic Center - Arena Lobby - Roof Replacement	2021	233,932
Mankato Civic Center - Ballroom Roof Replacement	2021	335,790
Mankato Civic Center - Chiller Control Panel Upgrade	2021	40,000
Mankato Civic Center - Escalator Obsolete Controller Replacement	2021	130,000
Mankato Civic Center - Fire Door Replacement	2021	30,000
Mankato Civic Center - Fixtures, Furniture, and Equipment	2021	100,000
Mankato Civic Center - Grand Hall Exhaust & Arena Dry Coolers	2021	150,000
Mankato Civic Center - Turbine Rebuild Chiller #1	2021	40,000
Mankato Civic Center - Unit Heaters	2021	30,000
Regional Erosion & Wetlands Projects	2021	800,000

Project Name	Project Year	Project Costs
Venue Refresh Phase I: Arena Restroom Remodel	2021	250,000
Verizon Civic Center - Ballroom Roof Replacement	2021	335,790
Verizon Civic Center - Unit Heaters	2021	19,200
Subtotal		**2,494,712**
COMMUNITY DEVELOPMENT - TRANSIT		
2020		
Bus shelter replacement	2020	25,000
Dispatching Software	2020	150,000
Genfare Upgrades	2020	100,000
Snow removal equipment	2020	28,000
Trailer to haul snow removal equipment	2020	2,000
Transit Facility - Boiler Piping Changes & Loop Pumps	2020	30,000
Transit Facility - Fans in Bus Bays	2020	40,000
Transit Facility- Safety Improvements to Bus Wash Exit	2020	20,000
Subtotal		**395,000**
2021		
Bus shelter replacement	2021	25,000
Subtotal		**25,000**
WATER CAPITAL IMPROVEMENT FUND		
2020		
High Lift Pump #3 Rehab	2020	25,000
Lime Slaker Rehab	2020	12,000
Madison Tower Cleaning/Balcerzak coating evaluation	2020	12,000
Membrane Valve Replacement	2020	50,000
Nitrate Removal Pilot	2020	20,000
Painting of Balcerzak Tower	2020	130,000
Security camera installation	2020	60,000
Softener 3 and 4 Rehab	2020	130,000
Waste Handling Facility Hazelton Pump #1 Rehab	2020	125,000
Well 14 Rehab	2020	62,000
Well 17 Installation	2020	2,100,000
WTP PLC upgrade	2020	213,000
Subtotal	**24,240**	**2,939,000**
2021		
Clean and inspect reservoirs and towers	2021	30,000
High Lift Pump Rehab	2021	25,000
Hilltop Booster #3 Rehab	2021	25,000
Membrane Feed Pump Rehab.	2021	30,000
Membrane Valve Replacement	2021	50,000
Painting of Balcerzak Tower	2021	370,000
Sludge Blow Down Piping Replacement	2021	30,000
Waste Handling Facility Hazelton Pump #1 Rehab	2021	125,000
Well 11 Rehab	2021	70,000

Project Name	Project Year	Project Costs
Well 14 Rehab	2021	100,000
Subtotal	**20,210**	**855,000**
WW COLLECTIONS CAPITAL IMPROVEMENT FUND		
2020		
Pohl Creek (Tanager) liftstation upgrade	2020	280,000
Subtotal	**2,020**	**280,000**
2021		
Aeration DO probe replacement	2021	24,000
Subtotal	**2,021**	**24,000**
WASTEWATER PLANT CAPITAL IMPROVEMENT FUND		
2020		
2028 - Blower Replacement with turbo blowers	2020	50,000
Belt Filter Press Upgrade	2020	80,500
Cash/ Bond for CIP Master Plan Coverage	2020	1,883,000
EQ forcemain replacement	2020	930,000
Excel Feed line relocation	2020	120,000
Expand Administrative space at the WRRF	2020	950,000
Main lift pump rebuild 1 of 6	2020	140,000
Replace existing chlorine contact basin	2020	1,800,000
Upgrade barscreen to improve removal of debris	2020	1,400,000
Upgrade current DAF electrical MCC	2020	395,000
Waste Receiving station expansion	2020	250,000
Subtotal	**22,220**	**7,998,500**
2021		
2028 - Blower Replacement with turbo blowers	2021	100,000
Cash/ Bond for CIP Master Plan Coverage	2021	471,678
Digester Complex Upgrade	2021	9,600,000
Expand Administrative space at the WRRF	2021	950,000
Expansion of Existing Biosolids storage	2021	1,700,000
Main lift pump rebuild 2 of 6	2021	144,000
ORP / pH probe replacement	2021	40,000
Primary Knife valve replacement	2021	100,000
Replace existing chlorine contact basin	2021	1,800,000
Structural repairs to aeration basins 2 and 3	2021	400,000
Upgrade MCC 5	2021	400,000
Waste Receiving station expansion	2021	250,000
Subtotal	**24,252**	**15,955,678**
SUPPLEMENTAL WW PLANT MASTER PLAN PROJECTS		
2020		
Disinfection and Digestion Upgrade Packet 1 of 10 - Control Building Renovation	2020	125,000
Disinfection and Digestion Upgrade Packet 10 of 10 - Digester Gas Storage	2020	75,000
Disinfection and Digestion Upgrade Packet 2 of 10 - Solids Thickening and Digester Control Building	2020	125,000
Disinfection and Digestion Upgrade Packet 3 of 10 - Expansion of Existing Biosolids storage	2020	300,000

Project Name	Project Year	Project Costs
Disinfection and Digestion Upgrade Packet 4 of 10 - Upgrade barscreen to improve removal of debris	2020	250,000
Disinfection and Digestion Upgrade Packet 5 of 10 - Replace original 1956 digesters	2020	850,000
Disinfection and Digestion Upgrade Packet 6 of 10 - Structural repairs to aeration basins 2 and 3	2020	12,000
Disinfection and Digestion Upgrade Packet 7 of 10 - Replace existing chlorine contact basin	2020	65,000
Disinfection and Digestion Upgrade Packet 8 of 10 - Digester 4 conversion to liquid storage	2020	46,000
Disinfection and Digestion Upgrade Packet 9 of 10 - HVAC and Pump upgrades at Solids Processing Building	2020	35,000
Subtotal	**20,200**	**1,883,000**
2021		
Disinfection and Digestion Upgrade Packet 1 of 10 - Control Building Renovation	2021	100,000
Disinfection and Digestion Upgrade Packet 10 of 10 - Digester Gas Storage	2021	103,500
Disinfection and Digestion Upgrade Packet 2 of 10 - Solids Thickening and Digester Control Building	2021	100,000
Disinfection and Digestion Upgrade Packet 3 of 10 - Expansion of Existing Biosolids storage	2021	1,905,163
Disinfection and Digestion Upgrade Packet 4 of 10 - Upgrade barscreen to improve removal of debris	2021	925,556
Disinfection and Digestion Upgrade Packet 5 of 10 - Replace original 1956 digesters	2021	100,000
Disinfection and Digestion Upgrade Packet 6 of 10 - Structural repairs to aeration basins 2 and 3	2021	137,469
Disinfection and Digestion Upgrade Packet 7 of 10 - Replace existing chlorine contact basin	2021	710,837
Subtotal	**16,168**	**4,082,525**
STORMWATER CAPITAL FUND		
2020		
2019 Warren Street Basin Expansion	2020	1,440,000
Indian Creek Pump Station Facility & Electrical	2020	1,222,600
Indian Creek Stabilization	2020	500,000
Lake Street Pump Station	2020	339,800
Monks Avenue Ravine	2020	346,326
Private Property BMPs	2020	300,000
Soda Blaster Grafitii Remover	2020	15,000
Stormwater Master Plan	2020	350,000
Street Reconstruction Projects	2020	486,338
Street Reconstruction Projects 2019	2020	603,060
Street Reconstruction Projects 2020	2020	706,865
Thompson Creek Gate and Operator	2020	10,000
Underground pipe locating equipment	2020	10,000
Subtotal	**26,260**	**6,329,989**
2021		
Honeymead Pump Station Facility & Electrical	2021	401,800
Indian Creek Pump Station Facility & Electrical	2021	253,800
Lake Dorthy & Clover Leaf Pond	2021	3,000,000
Land Of Memories Bank Stabilization	2021	2,122,673
Manhole Casting Cutter	2021	18,000
Northside Sanitary Sewer Lift Station Wet Pit rehabilitation	2021	90,000

Project Name	Project Year	Project Costs
Private Property BMPs	2021	300,000
Street Reconstruction Projects	2021	444,168
Street Reconstruction Projects 2019	2021	751,001
Street Reconstruction Projects 2021	2021	610,936
Subtotal	**20,210**	**7,992,378**
SALES TAX - AIRPORT		
2020		
Acquire Airport Mower	2020	70,000
Acquire Mower Attachment	2020	110,000
Acquire Snowblower	2020	133,000
airport runway 15	2020	400,000
Benefit-Cost Analysis for Control Tower	2020	195,000
Construct Apron Connector Taxiway	2020	200,000
Construct D3 Apron Connector Taxiway	2020	85,000
Construct Taxiway B2 Connector	2020	90,000
Expand General Aviation Apron	2020	1,100,000
Expand Runway 15/33 Holding Bays	2020	400,000
Mankato Regional Airport - Airport Maintenance Vehicle	2020	70,000
Mankato Regional Airport - Runway 15 Safety Area	2020	500,000
Mankato Regional Airport - Taxiway B2 Connector	2020	550,000
Rehabilitate Runway 15-33	2020	50,000
Rehabilitate Taxiway A & B Remainders	2020	480,000
Rehabilitate Taxiway C	2020	100,000
Relocate Airport Beacon	2020	35,000
Remove Taxiway C	2020	30,000
Taxiway and Apron Improvements Final Design	2020	165,000
Subtotal	**38,380**	**4,763,000**
2021		
Acquire Airport Maintenance Vehicle	2021	70,000
Acquire Snowblower	2021	133,000
airport runway 15	2021	600,000
Construct D2 Apron Connector Taxiway	2021	70,000
Construct D3 Apron Connector Taxiway	2021	500,000
Construct Taxiway B2 Connector	2021	500,000
Expand General Aviation Apron	2021	90,000
Expand Runway 15/33 Holding Bays	2021	2,050,000
Mankato Regional Airport - Fuel Farm Replacement	2021	230,000
Rehabilitate Runway 15-33	2021	50,000
Rehabilitate Taxiway A & B Remainders	2021	400,000
Rehabilitate Taxiways D, E	2021	120,000
Remove Taxiway C	2021	70,000
Subtotal	**26,273**	**4,883,000**

Project Name	Project Year	Project Costs
SALES TAX - PARKING		
2020		
Civic Center Ramp - Elevator Sump Pump Reconfiguration	2020	25,000
Civic Center Ramp Riverfront Drive Stairwell	2020	175,000
Mankato Place Ramp - Connecting Skyways	4040	320,000
Parking District Gum Removal Machine Replacement	2020	12,000
Replace Expansion Joints in Mankato Place Ramp	2020	15,000
Subtotal	**12,120**	**547,000**
2021		
Cherry Street Ramp Stairwells	4042	40,000
Civic Center Ramp Riverfront Drive Stairwell	2021	175,000
Mankato Place Ramp - Feasibility Study for Center Stairwell	2021	35,000
Mankato Place Ramp Stairwells	4042	75,000
Subtotal	**12,126**	**325,000**
SALES TAX - SPECIAL PROJECTS		
2020		
Regional Park / Land of Memories / ENC	2020	100,000
Replace ARMER Radios	2020	575,000
Water Quality	2020	100,000
Subtotal	**6,060**	**775,000**
2021		
Regional Park / Land of Memories / ENC	2021	100,000
Replace ARMER Radios	2021	325,000
Subtotal	**4,042**	**425,000**
PUBLIC WORKS - INFRASTRUCTURE		
2021		
Underground Pipe Loacting Equipment	2021	10,000
Subtotal	**2,021**	**10,000**
Total		**64,632,400**

Transfer Crosswalk

Due From (Fund-Org-Object)	Amount	Due To (Fund-Org-Object)	Description
6100 - Transit Fund			
6100-498016-392020	12,500	1010-421011-507200	Transfer for Sober Bus from Police Patrol
6102 - Transit Capital Replacement Fund			
6102-498040-392020	150,000	7030-503010-507200	Transfer for Transit Capital Replacement Funding
6110 - Parking Operations Fund			
6110-498210-392020	30,000	3010-3003010-507200	Transfer for Clean & Safe Program
6110-498210-392020	80,000	6200-498510-507200	Core Block Assessment - Civic Center
6110-498210-392020	22,000	6800-465031-507200	Core Block Assessment - Hilton Hotel
6110-498210-392020	15,000	6800-465031-507200	Transfer for Hilton Hotel Reserve Parking per D.A.

Due From (Fund-Org-Object)	Amount	Due To (Fund-Org-Object)	Description
6110-498210-392020	17,000	7020-505013-507200	Core Block Assessment - IGC Offices
6110-498210-392020	9,000	7020-505013-507200	Core Block Assessment - IGC Council Chambers
6110-498210-392020	4,000	7020-505013-507200	Core Block Assessment - IGC District 77 Buildout
6112 - Parking Capital Replacement Fund			
6112-498214-392020	200,000	6200-498510-507200	Transfer for Parking Capital Replacement Fund
6120 - Airport Operations Fund			
6120-498110-392020	400,000	6200-498510-507200	Transfer for Airport
6122 - Airport Capital Replacement Fund			
6122-498114-392020	100,000	6200-498510-507200	Transfer for Airport Capital Replacement
6122-498114-392020	400,000	6200-498510-507200	Transfer for Airport
6200 - Sales Tax Fund			
4610-452016-392020	100,000	6200-498510-507200	Transfer for Riverfront Park Costs
4640-498511-392020	300,000	6200-498510-507200	Transfer for Civic Center Expansion Funding
4785-452022-392020	100,000	6200-498510-507200	Transfer for Franklin Rogers Park
4790-452023-392020	200,000	6200-498510-507200	Transfer for Aquatic Center Funding
4805-431037-392020	200,000	6200-498510-507200	Transfer for Flood Levee Project Fund
6110-498210-392020	80,000	6200-498510-507200	Transfer for Core Block Assessment - Civic Center
6112-498214-392020	200,000	6200-498510-507200	Transfer for Parking Capital Replacement
6122-498114-392020	100,000	6200-498510-507200	Transfer for Airport Capital Replacement
6220-498513-392020	200,000	6200-498510-507200	Transfer for Pre-2009 Deficits
6250-498519-392020	450,000	6200-498510-507200	Transfer for Civic Center Capital Replacement
6220 - Civic Center Operations Fund			
6220-498513-392020	200,000	6200-498510-507200	Transfer for Pre-2009 Deficits
6250-498519-392020	155,780	6220-498513-507200	Transfer for MSU Leasehold Improvements
6250 - Civic Center Capital Improvement Fund			
6250-498519-392020	450,000	6200-498510-507200	Transfer for Civic Center Capital Replacement
6250-498519-392020	155,780	6220-498513-507200	Transfer for MSU Leasehold Improvements
6800 - Economic Development Fund			
6800-465028-392020	500,000	3010-3003010-507200	Transfer for PSC Lease Revenue Payment
7030-503010-392020	500,000	6800-465028-507200	Transfer for Lease Revenue Bond for PSC
6110-498210-392020	22,000	6800-465031-507200	Core Block Assessment - Hilton Hotel
6110-498210-392020	15,000	6800-465031-507200	Transfer for Hilton Hotel Reserve Parking per D.A.
6000 - Utility Operations			
1010-410010-392020	180,000	6000-493000-507200	PILOT - Water Utility
1010-410010-392020	155,000	6000-493000-507200	PILOT - Wastewater Utility
3010-470010-392020	100,000	6000-493000-507200	Transfer for Water Utility Share of D.S
3010-470010-392020	100,000	6000-493000-507200	Transfer for Wastewater Utility Share of D.S
6010-494010-392020	920,000	6000-493000-507200	Transfer for Water Utility Fund
7010-501013-392020	100,000	6000-493000-507200	Transfer for Facilities Operation
6010 - Water Utility			
6010-494010-392020	925,000	6000-493000-507200	Transfer for Water Utility Fund
6012-494021-392020	400,000	6010-494010-507200	Transfer for Water Capital Replacement Funding
3010-470010-392020	750,725	6010-494014-507200	Transfer for Bond Principal & Interest - Water
6012 - Water Utility Capital			

Due From (Fund-Org-Object)	Amount	Due To (Fund-Org-Object)	Description
6012-494021-392020	400,000	6010-494010-507200	Transfer for Water Capital Replacement Funding
6020 - WWTP Operations			
6020-494512-392020	4,223,000	6026-494525-507200	Transfer for City Share of WWTP Billing
6024-494523-392020	600,000	6020-494512-507200	Transfer for WWTP Capital Replacement per Formula
6024 - WWTP Capital Replacement			
6024-494523-392020	600,000	6020-494512-507200	Transfer for WWTP Capital Replacement per Formula
6024-494523-392020	1,500,000	6020-494512-507200	Transfer for WWTP Debt Service Reduction
6026 - WW Collection & Conyance			
6020-494512-392020	4,223,000	6026-494525-507200	Transfer for City Share of WWTP Billing
6022-494521-392020	100,000	6026-494525-507200	Transfer for WW Collection Capital Replacment
6022-494521-392020	800,000	6026-494525-507200	Transfer for WW Collection Capital Replacment
3010-3003010-392045	750,725	6026-494525-507210	Transfer for Bond Principal & Interest - Wastewater
6022 - WW Collection Capital Replacement			
6022-494521-392020	100,000	6026-494525-507200	Transfer for WW Collection Capital Replacment
6022-494521-392020	800,000	6026-494525-507200	Transfer for WW Collection Capital Replacment
6030 - Refuse Utility			
1010-410010-392020	40,000	6030-495010-507200	PILOT - Refuse Utility
1010-431011-392020	100,000	6030-495010-507200	Transfer for Spring Clean Up
1010-431011-392020	100,000	6030-495010-507200	Transfer for Fall Leaf Pick Up
6060 - Stormwater Utility Operations			
1010-410010-392020	50,000	6060-496010-507200	PILOT - Storm Water Utility
1010-431011-392020	100,000	6060-496010-507200	Transfer for G.F. Street Sweeping Costs
1010-452011-392020	50,000	6060-496010-507200	Transfer for G.F. Parks Storm Water Costs
3010-3003010-392020	25,000	6060-496010-507200	Transfer for Subsurface Drainage
6062-496011-392020	800,000	6060-496010-507200	Transfer for Stormwater Capital Replacement
3010-3003010-392045	100,000	6060-496010-507210	Transfer for Bond Principal & Interest - Stormwater
6062 Stormwater Capital Replacement			
6062-496011-392020	800,000	6060-496010-507200	Transfer for Stormwater Capital Replacement

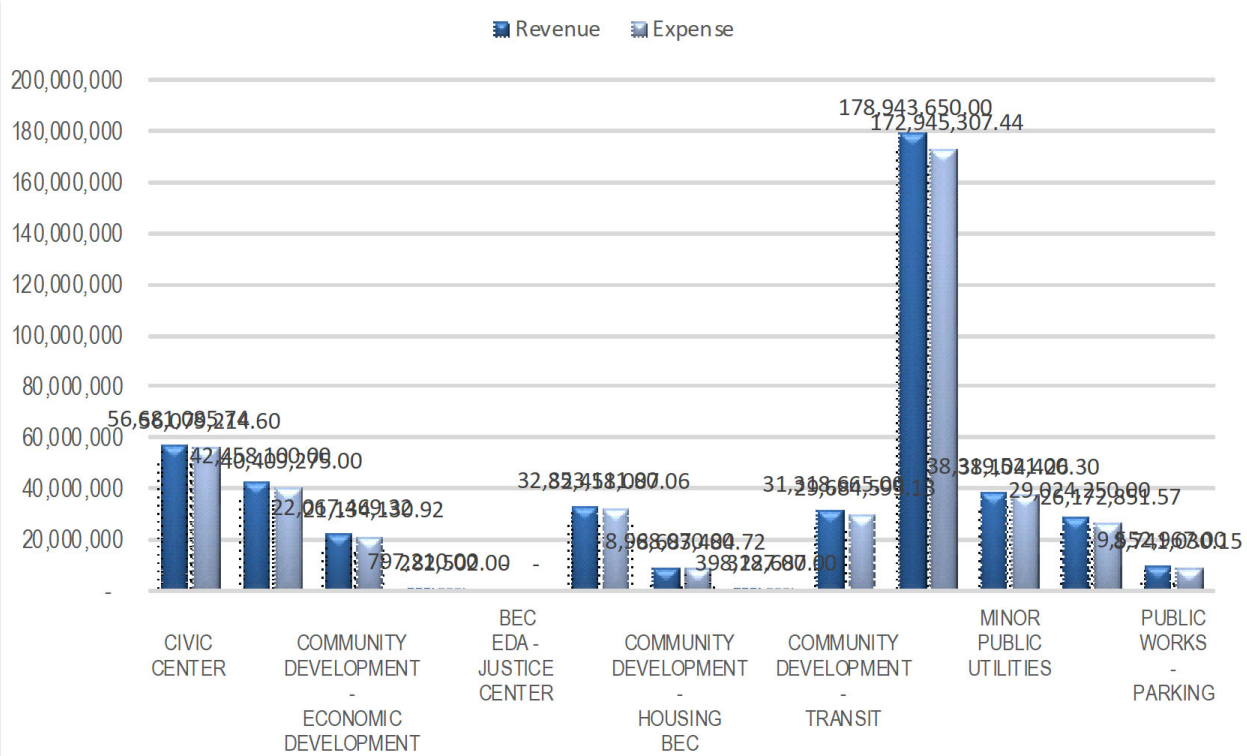
Fund Combined by Service Area

	2020 Revenue	2020 Expense	2021 Revenue	2021 Expense	% Change Revenue	% Change Expense	Net Income (Loss)
ENTERPRISE FUNDS							
CIVIC CENTER							
CIVIC CENTER OPERATIONS	6,275,001	6,266,415	6,404,607	6,402,035	2.1	2.2	2,572
CIVIC CENTER CAPITAL IMPR	890,780	889,430	757,780	753,932	(14.9)	(15.2)	3,848
Subtotal	**7,165,781**	**7,155,845**	**7,162,387**	**7,155,967**	**(0.0)**	**0.0**	**6,420**
SALES TAX							
SALES TAX	5,466,000	5,465,200	5,427,000	5,066,700	(0.7)	(7.3)	360,300
Subtotal	**5,466,000**	**5,465,200**	**5,427,000**	**5,066,700**	**(0.7)**	**(7.3)**	**360,300**
COMMUNITY DEVELOPMENT - ECONOMIC DEVELOPMENT							
NEIGHBORHOOD IMPROVEMENT	145	0	83	0	(42.8)	0.0	83
EASTWOOD INDUSTRIAL PARK	1,000	0	1,000	0	0.0	0.0	1,000
ECONOMICDEVELOPMENT	1,651,841	2,009,071	1,517,032	1,930,856	(8.2)	(3.9)	(413,824)
COMMUNITY BLOCK GRANT	377,417	377,417	376,000	262,450	(0.4)	(30.5)	113,550
EDA BUILDINGS	615,175	186,105	615,175	186,667	0.0	0.3	428,508
Subtotal	**2,645,578**	**2,572,593**	**2,509,290**	**2,379,973**	**(5.2)**	**(7.5)**	**129,317**
REVOLVING LOAN FUND							
RLF - FEDERAL	5,262	0	5,253	0	(0.2)	0.0	5,253
RLF - STATE	1,999	0	1,224	0	(38.8)	0.0	1,224
RLF - CITY	297,645	140,000	243,824	190,000	(18.1)	35.7	53,824
Subtotal	**304,906**	**140,000**	**250,301**	**190,000**	**(17.9)**	**35.7**	**60,301**
COMMUNITY DEVELOPMENT - HOUSING							
MANKATO EDA - PUBLIC HOUSING	947,016	907,710	1,047,016	1,046,278	10.6	15.3	738
MANKATO EDA - CFP	268,200	268,200	285,200	285,200	6.3	6.3	0
MANKATOEDA-VOUCHER	3,046,596	3,046,595	3,063,626	3,063,623	0.6	0.6	3
MANKATO EDA - SHELTER PLUS	54,707	54,707	54,707	54,707	0.0	0.0	0
Subtotal	**4,316,519**	**4,277,212**	**4,450,549**	**4,449,808**	**3.1**	**4.0**	**741**
COMMUNITY DEVELOPMENT - HOUSING BEC							
BEC EDA - PUBLIC HOUSING	397,930	391,070	404,500	400,922	1.7	2.5	3,578
BEC EDA - BRECKENRIDGE PH	84,064	75,085	86,947	77,413	3.4	3.1	9,534
BEC EDA - BRECKENRIDGE MR	73,625	72,975	76,625	75,453	4.1	3.4	1,172
BEC EDA - CFP	122,200	122,200	122,200	122,200	0.0	0.0	0

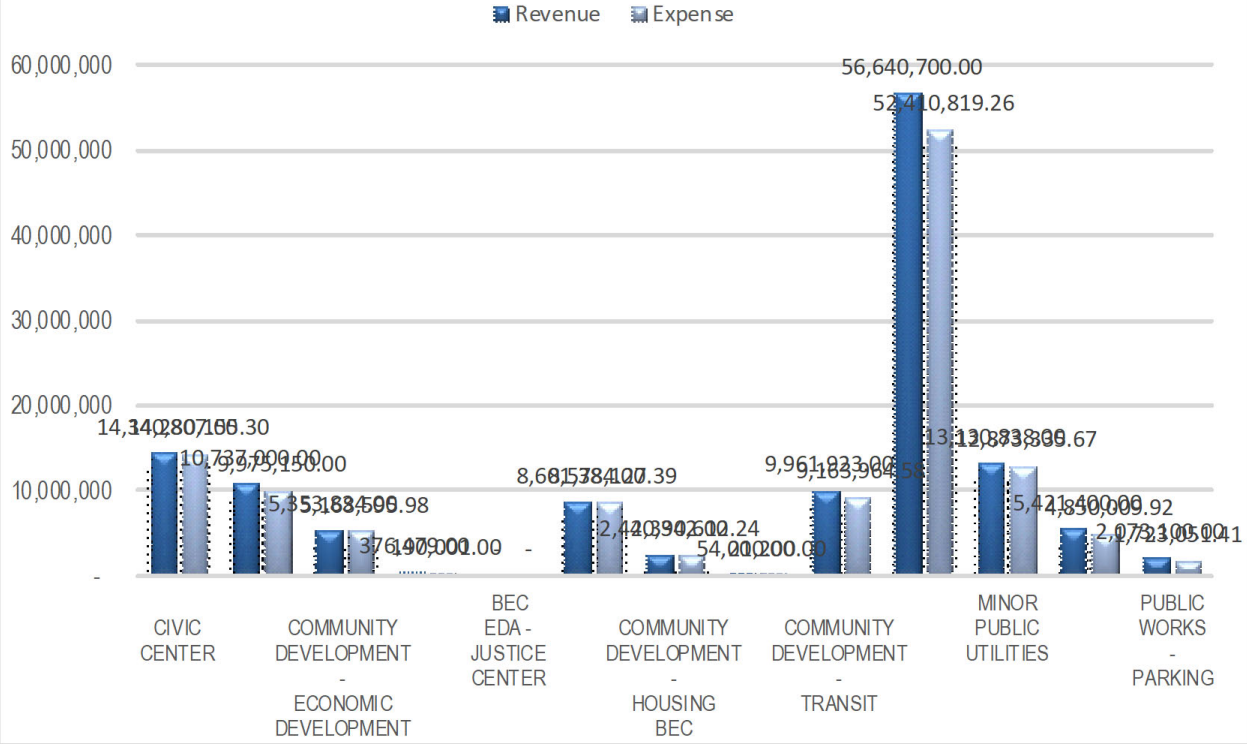
	2020 Revenue	2020 Expense	2021 Revenue	2021 Expense	% Change Revenue	% Change Expense	Net Income (Loss)
BEC EDA - VOUCHERS	481,100	480,896	486,100	485,419	1.0	0.9	681
BEC EDA - BRIDGES	100,960	100,604	79,960	79,539	(20.8)	(20.9)	421
Subtotal	**1,259,879**	**1,242,830**	**1,256,332**	**1,240,946**	**(0.3)**	**(0.2)**	**15,386**
HOUSING MHFA							
MHFA SITES	27,000	8,600	27,000	8,600	0.0	0.0	18,400
Subtotal	**27,000**	**8,600**	**27,000**	**8,600**	**0.0**	**0.0**	**18,400**
COMMUNITY DEVELOPMENT - TRANSIT							
TRANSIT FACILITIES	0	331,048	0	348,062	0.0	5.1	(348,062)
TRANSIT OPERATIONS	454,000	1,503,322	230,000	1,222,784	(49.3)	(18.7)	(992,784)
TRANSIT FIXED ROUTES	3,585,409	2,056,622	3,704,942	2,086,185	3.3	1.4	1,618,757
TRANSIT MOBILITY BUS	821,169	829,795	852,169	856,445	3.8	3.2	(4,276)
TRANSIT LATE NIGHT EXPRESS	16,500	24,458	16,500	24,735	0.0	1.1	(8,235)
TRANSIT CAPITAL IMPROVEMENTS	184,512	90,000	184,512	0	0.0	(100.0)	184,512
Subtotal	**5,061,590**	**4,835,244**	**4,988,123**	**4,538,211**	**(1.5)**	**(6.1)**	**449,912**
MAJOR PUBLIC UTILITIES							
UTILITY ADMINISTRATION	3,301,500	2,809,089	3,303,500	2,821,715	0.1	0.4	481,785
UTILITY BILLING	0	469,861	0	473,814	0.0	0.8	(473,814)
WW TREATMENT / MAINTENANCE	5,963,750	5,902,530	6,117,000	5,959,282	2.6	1.0	157,718
WASTEWATER CAPITAL IMPR	200,000	140,000	200,000	12,000	0.0	(91.4)	188,000
WASTEWATER PLANT CAPITAL IMPR	2,205,000	683,896	2,105,000	100,000	(4.5)	(85.4)	2,005,000
WW LIFT STATIONS	0	144,847	0	156,711	0.0	8.2	(156,711)
WW COLLECTION	7,440,000	7,246,962	7,665,000	7,278,532	3.0	0.4	386,468
WATER MAINT, TREATMENT & STORA	9,001,000	6,715,987	9,201,000	6,831,862	2.2	1.7	2,369,138
WATER DISTRIBUTION	0	1,998,403	0	2,009,715	0.0	0.6	(2,009,715)
WATER METER SERVICE	15,000	272,746	15,000	277,150	0.0	1.6	(262,150)
WATER CAPITAL IMPROVEMENTS	400,000	270,000	500,000	30,000	25.0	(88.9)	470,000
Subtotal	**28,526,250**	**26,654,321**	**29,106,500**	**25,950,781**	**2.0**	**(2.6)**	**3,155,719**
MINOR PUBLIC UTILITIES							
REFUSE COLLECTION	2,146,500	2,110,005	2,207,500	2,082,630	2.8	(1.3)	124,870
STORM WATER OPERATIONS	2,501,000	2,475,512	2,556,000	2,530,142	2.2	2.2	25,858
STORM WATER CAPITAL IMPR	1,179,000	1,176,638	1,131,000	1,116,468	(4.1)	(5.1)	14,532
STREET LIGHTING OPERATIONS	596,000	575,395	612,000	587,395	2.7	2.1	24,605
Subtotal	**6,422,500**	**6,337,550**	**6,506,500**	**6,316,635**	**1.3**	**(0.3)**	**189,865**

	2020 Revenue	2020 Expense	2021 Revenue	2021 Expense	% Change Revenue	% Change Expense	Net Income (Loss)
PUBLIC WORKS - AIRPORT							
AIRPORT OPERATIONS	1,040,000	643,349	1,040,000	643,989	0.0	0.1	396,011
AIRPORTIMPROVEMENTS	0	396,000	0	396,000	0.0	0.0	(396,000)
AIRPORT CAPITAL IMPROVEMENTS	718,000	717,400	986,000	986,000	37.3	37.4	0
Subtotal	**1,758,000**	**1,756,749**	**2,026,000**	**2,025,989**	**15.2**	**15.3**	**11**
PUBLIC WORKS - PARKING							
SPECIAL SRVC DIST-MAINTENTANCE	44,000	44,000	44,000	44,000	0.0	0.0	0
PARKING-SPECIAL SVC DISTRICT	616,367	608,364	618,500	613,964	0.3	0.9	4,536
PARKING-GENERAL	269,000	118,490	274,000	118,490	1.9	0.0	155,510
PARKING CAPITAL	372,000	372,000	200,000	100,000	(46.2)	(73.1)	100,000
Subtotal	**1,301,367**	**1,142,854**	**1,136,500**	**876,454**	**(12.7)**	**(23.3)**	**260,046**
Total	**64,255,371**	**61,588,999**	**64,846,482**	**60,200,064**	**0.9**	**(2.3)**	**4,646,418**

2020 Revenue vs. Expense by Service Area



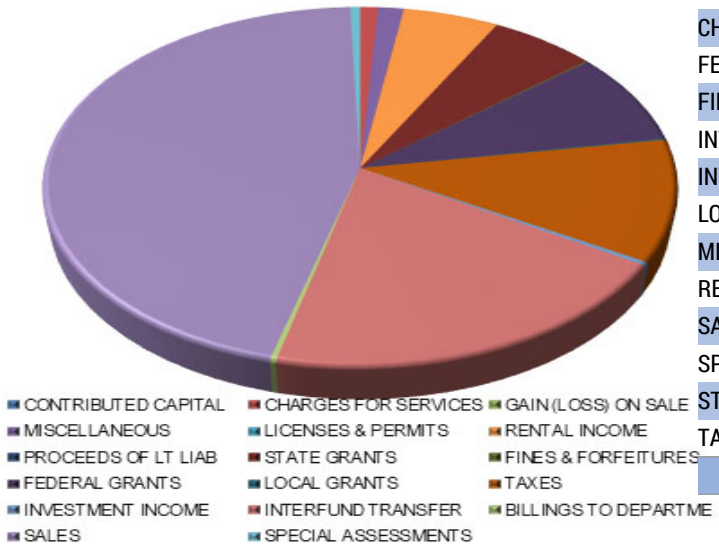
2020 Revenue vs. Expense by Service Area



Combined Fund Budget

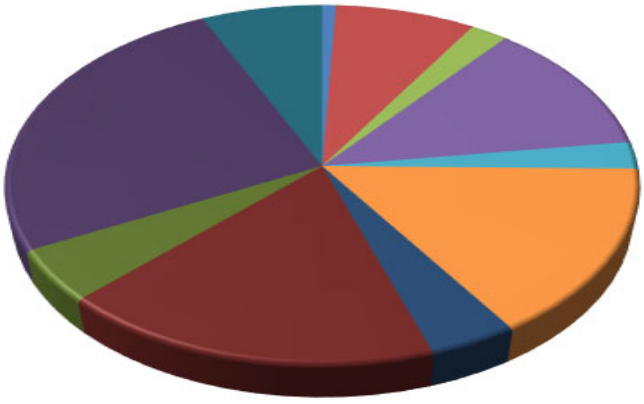
	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
BILLINGS TO DEPARTME	0	30,814	0	184,512	0	184,512.0
CHARGES FOR SERVICES	462,873	576,672	729,400	644,300	-12	652,250.0
CONTRIBUTED CAPITAL	1,236,117	0	0	0	0	0.0
FEDERAL GRANTS	6,682,031	2,721,319	6,631,470	5,327,075	-20	5,269,228.0
FINES & FORFEITURES	56,562	34,441	50,000	55,000	10	60,000.0
GAIN (LOSS) ON SALE	308,788	0	2,000	0	-100	0.0
INTERFUND TRANSFER	9,719,473	1,117,077	13,192,101	12,983,169	-2	13,064,082.0
INVESTMENT INCOME	220,960	36,890	175,500	182,600	4	185,650.0
LICENSES & PERMITS	17,640	6,240	15,000	0	-100	0.0
LOCAL GRANTS	53,351	0	75,000	70,000	-7	72,800.0
MISCELLANEOUS	1,102,222	986,984	994,607	936,278	-6	931,712.0
PROCEEDS OF LT LIAB	90,000	0	0	0	0	0.0
RENTAL INCOME	4,217,226	1,605,594	3,603,316	3,481,997	-3	3,468,008.0
SALES	27,430,836	13,343,968	28,137,592	29,098,871	3	29,773,887.0
SPECIAL ASSESSMENTS	354,000	0	221,100	359,867	63	362,000.0
STATE GRANTS	2,831,070	1,546,884	5,029,110	3,882,368	-23	3,775,101.0
TAXES	7,058,451	2,445,375	6,917,799	7,049,333	2	7,047,252.0
Total	**61,841,600**	**24,452,256**	**65,773,995**	**64,255,371**	**(2.3)**	**64,846,482**
EXPENDITURES						
CAPITAL OUTLAY	32,609	912,617	8,459,605	4,219,764	-50	2,953,300.0
COST OF SALES	1,361,450	615,768	1,241,620	1,301,990	5	1,327,830.0
DS - PRINCIPAL	18,931	2,490,534	6,216,190	4,897,000	-21	5,065,000.0
INSURANCE	431,628	218,519	548,389	473,660	-14	473,660.0
OTHER CHARGES	18,148,014	4,526,442	9,039,765	9,538,417	6	9,451,790.1
OTHER SERVICES	8,095,338	4,236,015	6,864,703	7,371,745	7	6,724,598.6
SALARIES & BENEFITS	8,241,955	4,262,754	10,246,723	11,008,056	7	11,619,083.0
SUPPLIES	2,076,594	951,897	2,221,078	2,539,392	14	2,450,830.0
TRANSFERS OUT	14,745,711	3,332,804	13,982,153	15,797,006	13	15,553,899.0
UTILITIES	2,824,713	1,331,714	2,805,607	2,946,274	5	3,125,926.0
VEHICLE OPERATIONS	1,766,308	782,261	2,008,425	1,495,696	-26	1,454,147.5
Total	**57,743,251**	**23,661,324**	**63,634,258**	**61,588,999**	**(3.2)**	**60,200,064**
Net Income (Loss)	**4,098,349**	**790,931**	**2,139,737**	**2,666,371**	**(136.5)**	**4,646,418**

2020 Combined Fund Budget Revenues



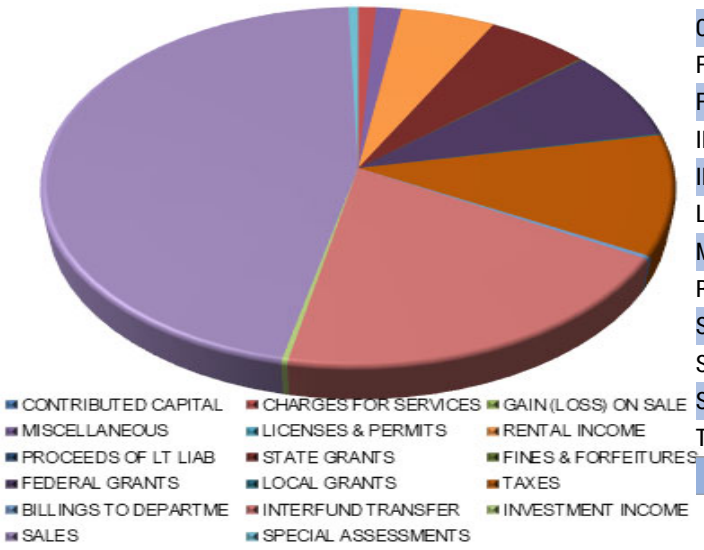
BILLINGS TO DEPARTME	$184,512
CHARGES FOR SERVICES	$644,300
FEDERAL GRANTS	$5,327,075
FINES & FORFEITURES	$55,000
INTERFUND TRANSFER	$12,983,169
INVESTMENT INCOME	$182,600
LOCAL GRANTS	$70,000
MISCELLANEOUS	$936,278
RENTAL INCOME	$3,481,997
SALES	$29,098,871
SPECIAL ASSESSMENTS	$359,867
STATE GRANTS	$3,882,368
TAXES	$7,049,333
Total	**$64,255,371**

2020 Combined Fund Budget Expenditures



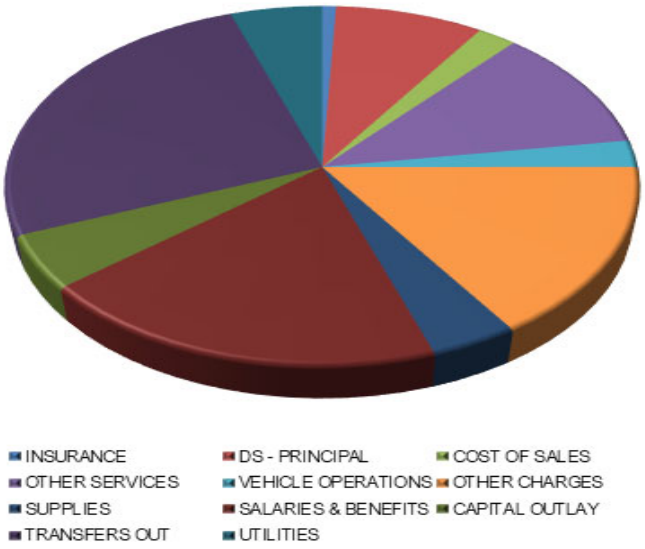
CAPITAL OUTLAY	$4,219,764
COST OF SALES	$1,301,990
DS - PRINCIPAL	$4,897,000
INSURANCE	$473,660
OTHER CHARGES	$9,538,417
OTHER SERVICES	$7,371,745
SALARIES & BENEFITS	$11,008,056
SUPPLIES	$2,539,392
TRANSFERS OUT	$15,797,006
UTILITIES	$2,946,274
VEHICLE OPERATIONS	$1,495,696
Total	**$61,588,999**

2020 Combined Fund Budget Revenues



BILLINGS TO DEPARTME	$184,512
CHARGES FOR SERVICES	$652,250
FEDERAL GRANTS	$5,269,228
FINES & FORFEITURES	$60,000
INTERFUND TRANSFER	$13,064,082
INVESTMENT INCOME	$185,650
LOCAL GRANTS	$72,800
MISCELLANEOUS	$931,712
RENTAL INCOME	$3,468,008
SALES	$29,773,887
SPECIAL ASSESSMENTS	$362,000
STATE GRANTS	$3,775,101
TAXES	$7,047,252
Total	**$64,846,482**

2021 Combined Fund Budget Expenditures



CAPITAL OUTLAY	$2,953,300
COST OF SALES	$1,327,830
DS - PRINCIPAL	$5,065,000
INSURANCE	$473,660
OTHER CHARGES	$9,451,790
OTHER SERVICES	$6,724,599
SALARIES & BENEFITS	$11,619,083
SUPPLIES	$2,450,830
TRANSFERS OUT	$15,553,899
UTILITIES	$3,125,926
VEHICLE OPERATIONS	$1,454,148
Total	**$60,200,064**

City of MANKATO

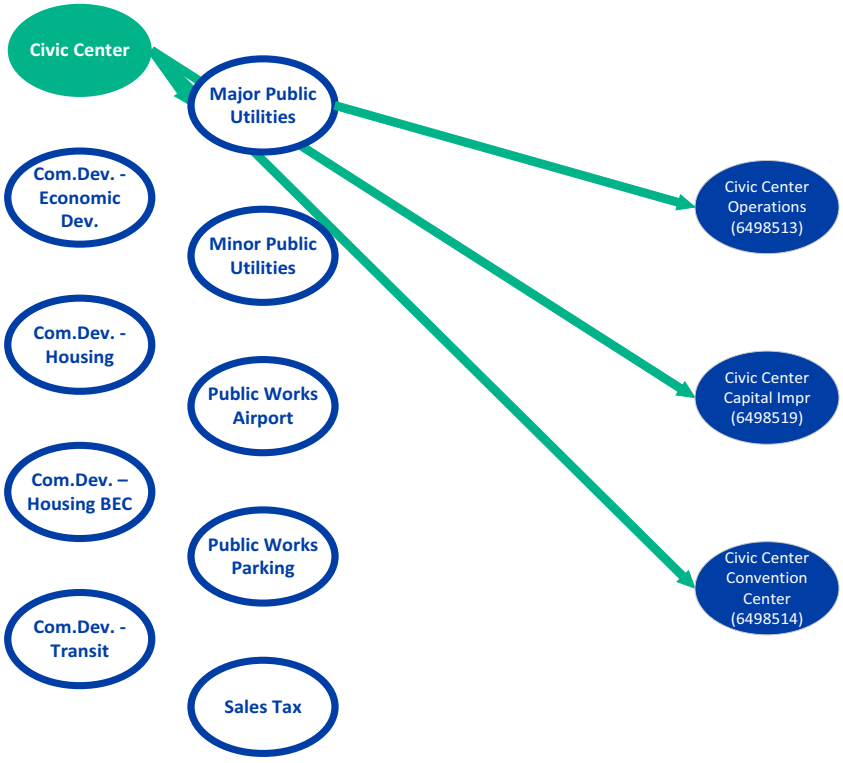
Leading the way...

CIVIC CENTER

CIVIC CENTER Introduction

Within the Enterprise Fund, the Civic Center brings a diverse level of activity to Mankato and the surrounding region. This profile with provide a detailed overview of the Civic Center. From WCHA Hockey, country and rock concerts, to performing arts and comedy, the arena can accommodate up to 7,300 patrons. In addition, exhibition space and meeting room options are utilized for receptions or large weddings, as well as expos and conventions. Civic Center staff endeavor to meet or exceed every client's expectations by making each event a special one. Staff is dedicated to being responsive to each client's needs, open to their requests, innovative in their delivery of service, and efficient in performance of their duties.

Fund Structure



Authorized Staffing

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
FULL-TIME						
ACCOUNTING CLERK	1.00	1.00	1.00	82,265	88,649	92,559
CIVIC CENTER CO-DIRECTOR	2.00	2.00	2.00	311,006	341,334	361,201
CIVIC CENTER SUPERINTENDENT	1.00	1.00	1.00	116,582	128,511	136,033
EVENTS COORDINATOR	2.00	2.00	2.00	168,169	185,518	197,313
EVENTS SPECIALIST	1.00	1.00	1.00	70,441	77,875	83,112
FACILITIES TECH (BLDG)	0.00	0.60	0.60	0	52,862	56,433
MAINTENANCE ENGINEER	1.00	0.00	0.00	83,609	0	0
MAINTENANCE REPAIRPERSON (CC)	0.00	1.00	1.00	0	90,289	94,233
MARKETING SPECIALIST	1.00	1.00	1.00	80,352	88,091	91,986
OPERATIONS MANAGER	1.00	0.00	0.00	95,030	0	0
OPERATIONS SPECIALIST	1.00	1.00	1.00	71,164	79,299	84,613
OPERATIONS SUPERVISOR	0.00	1.00	1.00	0	105,069	111,845
PRODCT/TECHNICAL SPECIALIST	1.00	0.00	0.00	70,441	0	0
PRODUCTION/TECHNICAL SPECIALIS	0.00	1.00	1.00	0	80,316	85,604
TICKET OFFICE SPECIALIST	1.00	1.00	1.00	82,494	88,797	92,707
Subtotal	**13.00**	**13.60**	**14**	**1,231,553**	**1,406,610**	**1,487,639**
PART-TIME						
PT, TEMP, INTERN	0.00	0.00	0.00	275,516	194,815	194,815
Subtotal	**0.00**	**0.00**	**0**	**275,516**	**194,815**	**194,815**
FLEXIBLE STAFFING RESOURCES						
	0.00	0.00	0.00	0	13,285	13,285
BUDGETED OVERTIME CIVIC CENTER OPERATIONS	0.00	0.00	0.00	11,515	0	0
SICK LEAVE LUMP SUM	0.00	0.00	0.00	8,582	0	0
VACATION LEAVE LUMP SUM	0.00	0.00	0.00	4,908	0	0
Subtotal	**0.00**	**0.00**	**0**	**25,005**	**13,285**	**13,285**
Total	**13.00**	**13.60**	**14**	**1,532,074**	**1,614,710**	**1,695,739**

Service Objectives

Vetterstone Amphitheatre and Riverfront Park

- Produce a comprehensive Riverfront Park strategy that provides clarity about near term clarity on the type of events that the Amphitheater should target relative to the optimal attendance size, maximizing use of the amenity for events, accommodating and balancing related year round use as a public park, and aligning capital investment, layout, and other operational plans with the Strategic Plan. This may require some planning/design funds and will necessitate creation of a staff advisory committee including Community Development, Parks, Engineering, and Verizon Center staff to assure a viable product.

Sound/Noise Policy

- Create a formal noise policy that clearly articulates standards, expectations, measuring/monitoring and other operational practices, sets appropriate community expectations, and provides a procedure for reporting concerns and timeframe for follow-up. Assure that the finalized policy and procedures are available on the City and Verizon Center websites and available to city staff and the public in other formats so that questions can be answered and issues addressed in a timely consistent manner.

Facility Maintenance Management

- Review current practice and make recommendations on whether to centralize certain aspects of maintenance within the Facilities Division, clearly outline responsibilities by maintenance activity, and place related improvement projects within appropriate funds with associated transfers.

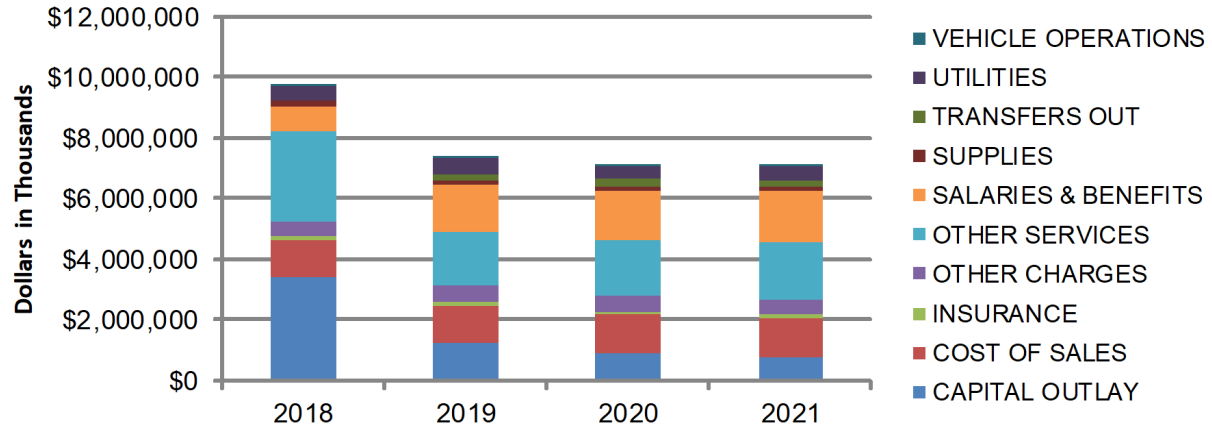
Financial Sustainability

- Strive to assure each produced event is memorable for all patrons, generates economic value to the region, positive cash flow for each venue, a diversity of events that provide exposure to the region and quality experiences for residents.
- Review mutli-year operational and capital plans to determine necessary funding levels to cash-flow facilities while providing capacity to grow and expand the return on investment on events, with an eye for determining whether an increase in Food and Beverage Tax would benefit the overall pro forma of the Verizon Center and related operations.

Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	10,472	376,768	212,400	128,300	-40	136,250.0
INTERFUND TRANSFER	650,000	650,000	1,250,410	880,780	-30	745,780.0
INVESTMENT INCOME	54,066	20,349	9,500	28,000	195	30,050.0
MISCELLANEOUS	599,170	605,608	697,423	666,820	-4	679,810.0
RENTAL INCOME	1,638,159	821,267	1,567,320	1,652,780	5	1,673,630.0
SALES	2,985,928	1,688,270	2,882,192	3,069,101	6	3,156,867.0
STATE GRANTS	3,444	0	0	0	0	0.0
TAXES	739,741	251,939	775,000	740,000	-5	740,000.0
Total	**6,680,979**	**4,414,202**	**7,394,245**	**7,165,781**	**(3)**	**7,162,387**
EXPENDITURES						
CAPITAL OUTLAY	0	128,036	1,250,410	889,430	-29	753,932.0
COST OF SALES	1,361,450	615,768	1,241,620	1,301,990	5	1,327,830.0
INSURANCE	92,211	67,194	90,980	96,000	6	96,000.0
OTHER CHARGES	547,263	266,864	531,249	498,500	-6	499,050.0
OTHER SERVICES	2,552,687	1,641,529	1,799,750	1,862,778	4	1,872,972.0
SALARIES & BENEFITS	949,988	586,873	1,532,074	1,614,710	5	1,695,739.0
SUPPLIES	164,180	90,146	155,150	157,876	2	160,851.0
TRANSFERS OUT	2,646,423	236,596	225,885	227,988	1	230,154.0
UTILITIES	491,329	204,756	496,622	460,292	-7	473,276.0
VEHICLE OPERATIONS	28,953	18,622	70,450	46,281	-34	46,163.3
Total	**8,834,483**	**3,856,384**	**7,394,190**	**7,155,845**	**(3)**	**7,155,967**
Net Income (Loss)	**(2,153,504)**	**557,818**	**55**	**9,936**	**183**	**6,420**

Expense Snapshot



5-Year Fund Projection

August 8, 2019	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Comments
Civic Center Operations Revenue:							
Food & Beverage Tax	775,000	740,000	740,000	800,000	800,000	800,000	Reflects flat growth from 2022 through 2024
Sponsorships & Sales	2,882,192	3,069,101	3,156,867	3,300,000	3,400,000	3,450,000	Reflects modest growth throughout period
Cost of Sales	(1,241,620)	(1,301,990)	(1,327,830)	(1,500,000)	(1,500,000)	(1,500,000)	Reflects flat growth from 2022 through 2024
Charges for Service	212,400	128,300	136,250	150,000	150,000	150,000	Reflects flat growth from 2022 through 2024
Investment Income	9,500	18,000	18,050	18,000	18,000	18,000	Reflects flat growth from 2022 through 2024
Miscellaneous & Reimbursements	697,423	666,820	679,810	690,000	690,000	690,000	Reflects flat growth from 2022 through 2024
Rents	1,567,320	1,652,780	1,673,630	1,700,000	1,700,000	1,700,000	Reflects flat growth from 2022 through 2024
Transfers	-	-	-			-	
Total Civic Center Operations Revenue	4,902,215	4,973,011	5,076,777	5,158,000	5,258,000	5,308,000	
Civic Center Operations Expenditures:							
Personal Services	1,532,074	1,614,710	1,695,739	1,740,000	1,783,000	1,828,000	Reflects estimated 2.5% increase in labor costs
Commodities & Supplies	155,150	157,876	160,851	165,000	170,000	175,000	Reflects modest increase in supplies
Other Services	1,799,750	1,862,778	1,872,972	1,900,000	1,900,000	1,900,000	Reflects flat growth
Insurance	90,980	96,000	96,000	96,000	96,000	96,000	Reflects flat growth
Utilities	496,622	460,292	473,276	475,000	475,000	475,000	Reflects flat growth
Other Charges & Maintenance	531,249	498,500	499,050	500,000	510,000	520,000	Reflects modest increase in maintenance
Capital Outlay	-	-	-	-	-	-	
Vehicle Transfers	70,450	46,281	46,163	48,000	48,000	48,000	Reflects flat growth
Other Financing / Transfers	225,885	227,988	230,154	230,000	230,000	230,000	Reflects flat growth
Total Civic Center Operations Expenditures:	4,902,160	4,964,425	5,074,205	5,154,000	5,212,000	5,272,000	
Income or (Loss)	55	8,586	2,572	4,000	46,000	36,000	
Fund Balance - January 1	(8,096,002)	(8,095,947)	(8,087,361)	(8,084,789)	(8,080,789)	(8,034,789)	
Income or Loss	55	8,586	2,572	4,000	46,000	36,000	
Fund Balance - December 31	(8,095,947)	(8,087,361)	(8,084,789)	(8,080,789)	(8,034,789)	(7,998,789)	
Fund Balance as a % of Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%		

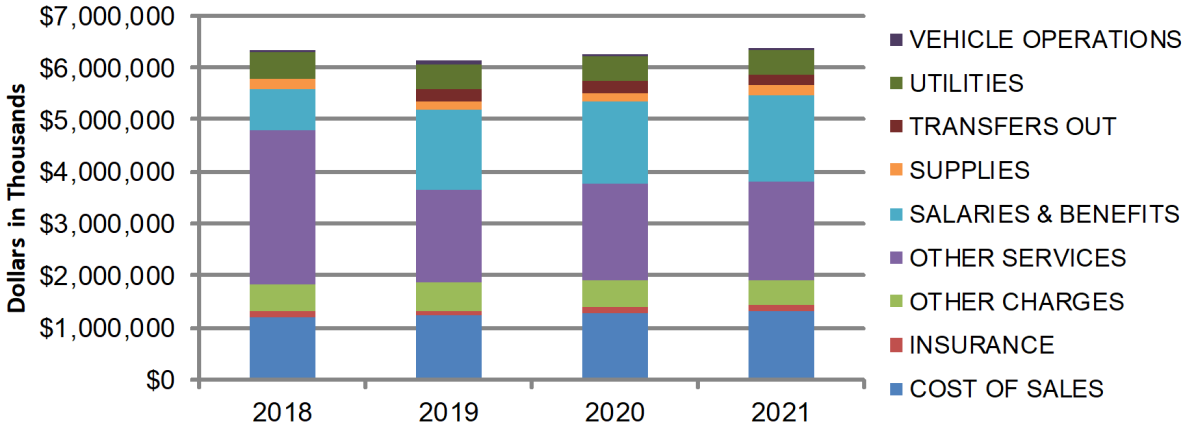
CIVIC CENTER OPERATIONS (6498513) Overview

The purpose of this budget is to account for the revenue and day to day operational expenditures associated with operating the civic center. This budget hosts many revenue sources that assist in funding the Civic Center operation, the largest of them being City Food & Beverage Tax, Alcohol Tax, catering sales, sponsorship income and finally contractual staffing.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	10,472	376,768	212,400	128,300	-40	136,250
INTERFUND TRANSFER	400,000	200,000	0	0	0	0
INVESTMENT INCOME	42,051	20,349	9,500	18,000	89	18,050
MISCELLANEOUS	599,170	605,608	697,423	666,820	-4	679,810
RENTAL INCOME	1,638,159	821,267	1,567,320	1,652,780	5	1,673,630
SALES	2,985,928	1,688,270	2,882,192	3,069,101	6	3,156,867
STATE GRANTS	3,444	0	0	0	0	0
TAXES	739,741	251,939	775,000	740,000	-5	740,000
Total	**6,418,964**	**3,964,202**	**6,143,835**	**6,275,001**	**2.1**	**6,404,607**
Total Revenues	**6,418,964**	**3,964,202**	**6,143,835**	**6,275,001**	**2.1**	**6,404,607**
EXPENDITURES						
COST OF SALES	1,361,450	615,768	1,241,620	1,301,990	5	1,327,830
INSURANCE	92,211	67,194	90,980	96,000	6	96,000
OTHER CHARGES	547,263	266,864	531,249	498,500	-6	499,050
OTHER SERVICES	2,496,668	1,627,337	1,799,750	1,862,778	4	1,872,972
SALARIES & BENEFITS	949,988	586,873	1,532,074	1,614,710	5	1,695,739
SUPPLIES	164,180	90,146	155,150	157,876	2	160,851
TRANSFERS OUT	0	0	225,885	227,988	1	230,154
UTILITIES	491,329	204,756	496,622	460,292	-7	473,276
VEHICLE OPERATIONS	28,953	18,622	70,450	46,281	-34	46,163
Total	**6,132,040**	**3,477,560**	**6,143,780**	**6,266,415**	**2.0**	**6,402,035**
Total Expenditures	**6,132,040**	**3,477,560**	**6,143,780**	**6,266,415**	**2.0**	**6,402,035**

Expense Snapshot



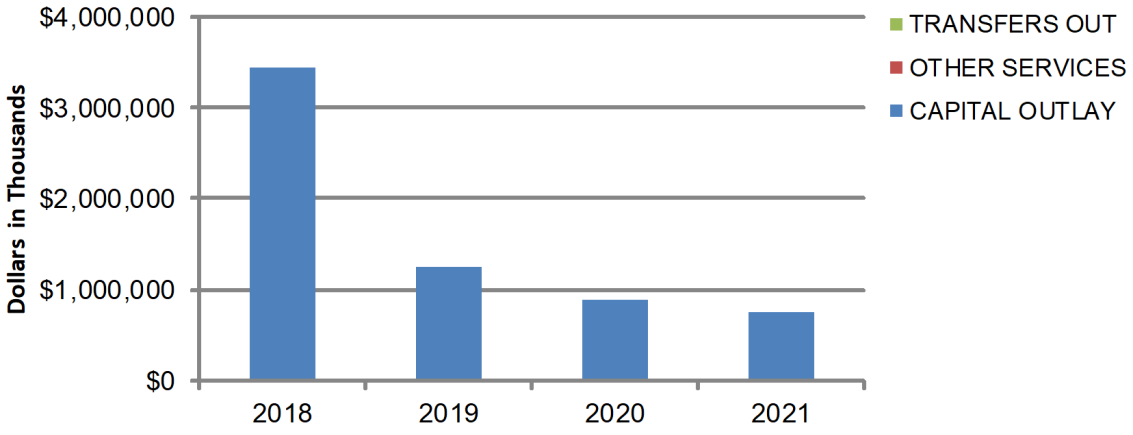
CIVIC CENTER CAPITAL IMPR (6498519) Overview

This budget accounts for largest capital expenditures for either equipment or improvements to the Civic Center building. This budget is supported by fund depreciation and a portion of MSU's lease payment. The largest expenditures in this budget are associated with proposed capital projects and equipment.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	250,000	450,000	1,250,410	880,780	-30	745,780
INVESTMENT INCOME	12,016	0	0	10,000	0	12,000
Total	**262,016**	**450,000**	**1,250,410**	**890,780**	**(28.8)**	**757,780**
Total Revenues	**262,016**	**450,000**	**1,250,410**	**890,780**	**(28.8)**	**757,780**
EXPENDITURES						
CAPITAL OUTLAY	0	128,036	1,250,410	889,430	-29	753,932
OTHER SERVICES	56,020	14,192	0	0	0	0
TRANSFERS OUT	2,646,423	236,596	0	0	0	0
Total	**2,702,443**	**378,825**	**1,250,410**	**889,430**	**(28.9)**	**753,932**
Total Expenditures	**2,702,443**	**378,825**	**1,250,410**	**889,430**	**(28.9)**	**753,932**

Expense Snapshot



City of Mankato

Leading the way...

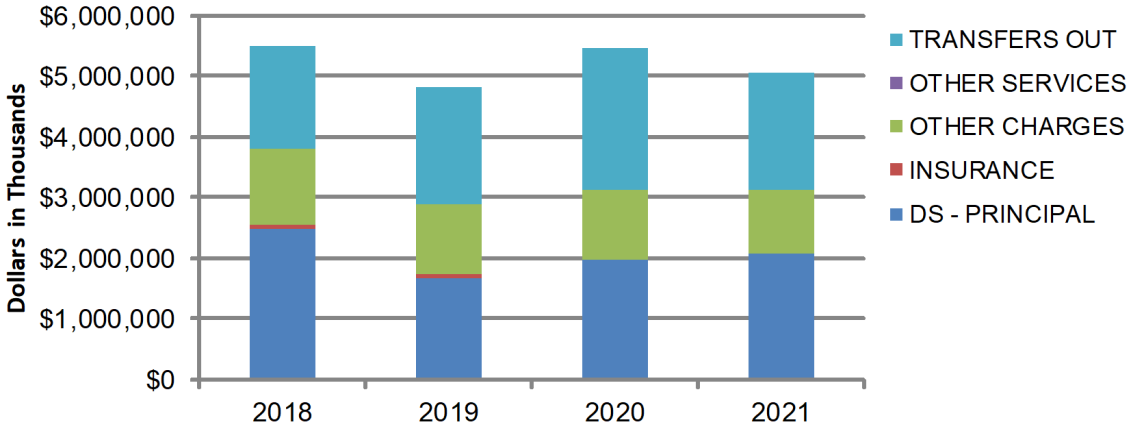
SALES TAX

SALES TAX Introduction

Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
GAIN (LOSS) ON SALE	(54,014)	0	0	0	0	0.0
INTERFUND TRANSFER	452,156	0	0	40,000	0	0.0
INVESTMENT INCOME	5,814	0	5,000	6,000	20	7,000.0
MISCELLANEOUS	18	13	0	0	0	0.0
TAXES	5,633,554	2,193,430	5,420,000	5,420,000	0	5,420,000.0
Total	**6,037,528**	**2,193,443**	**5,425,000**	**5,466,000**	**1**	**5,427,000**
EXPENDITURES						
DS - PRINCIPAL	0	1,685,000	1,685,000	1,970,000	17	2,070,000.0
INSURANCE	0	0	63,000	0	-100	0.0
OTHER CHARGES	3,299,910	592,175	1,146,325	1,160,200	1	1,061,700.0
OTHER SERVICES	1,854	0	5,000	5,000	0	5,000.0
TRANSFERS OUT	2,026,192	2,494,867	1,930,000	2,330,000	21	1,930,000.0
Total	**5,327,956**	**4,772,042**	**4,829,325**	**5,465,200**	**13**	**5,066,700**
Net Income (Loss)	**709,572**	**(2,578,599)**	**595,675**	**800**	**81**	**360,300**

Expense Snapshot



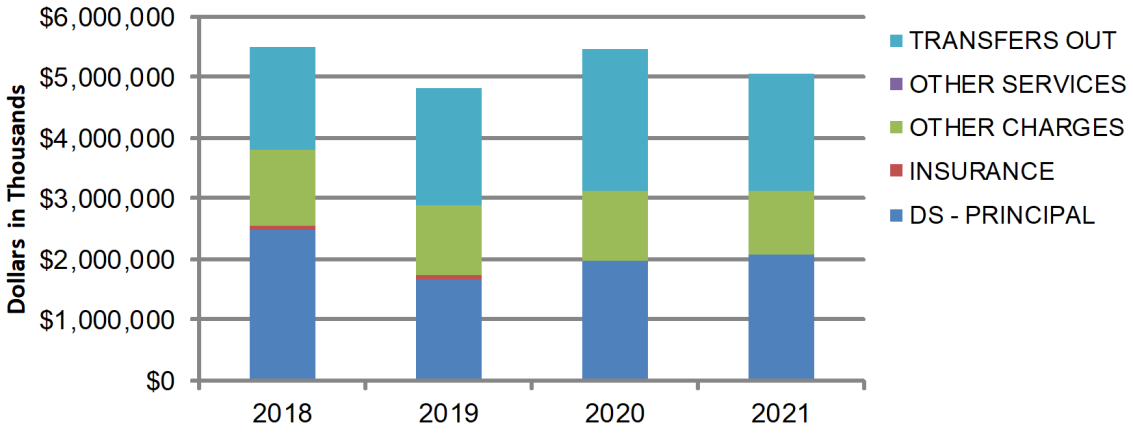
SALES TAX (6498510) Overview

This fund accounts for all activity associated with collecting and expending Sales Tax dollars.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
GAIN (LOSS) ON SALE	(54,014)	0	0	0	0	0
INTERFUND TRANSFER	452,156	0	0	40,000	0	0
INVESTMENT INCOME	5,814	0	5,000	6,000	20	7,000
MISCELLANEOUS	18	13	0	0	0	0
TAXES	5,633,554	2,193,430	5,420,000	5,420,000	0	5,420,000
Total	**6,037,528**	**2,193,443**	**5,425,000**	**5,466,000**	**0.8**	**5,427,000**
Total Revenues	**6,037,528**	**2,193,443**	**5,425,000**	**5,466,000**	**0.8**	**5,427,000**
EXPENDITURES						
DS - PRINCIPAL	0	1,685,000	1,685,000	1,970,000	17	2,070,000
INSURANCE	0	0	63,000	0	-100	0
OTHER CHARGES	3,299,910	592,175	1,146,325	1,160,200	1	1,061,700
OTHER SERVICES	1,854	0	5,000	5,000	0	5,000
TRANSFERS OUT	2,026,192	2,494,867	1,930,000	2,330,000	21	1,930,000
Total	**5,327,956**	**4,772,042**	**4,829,325**	**5,465,200**	**13.2**	**5,066,700**
Total Expenditures	**5,327,956**	**4,772,042**	**4,829,325**	**5,465,200**	**13.2**	**5,066,700**

Expense Snapshot



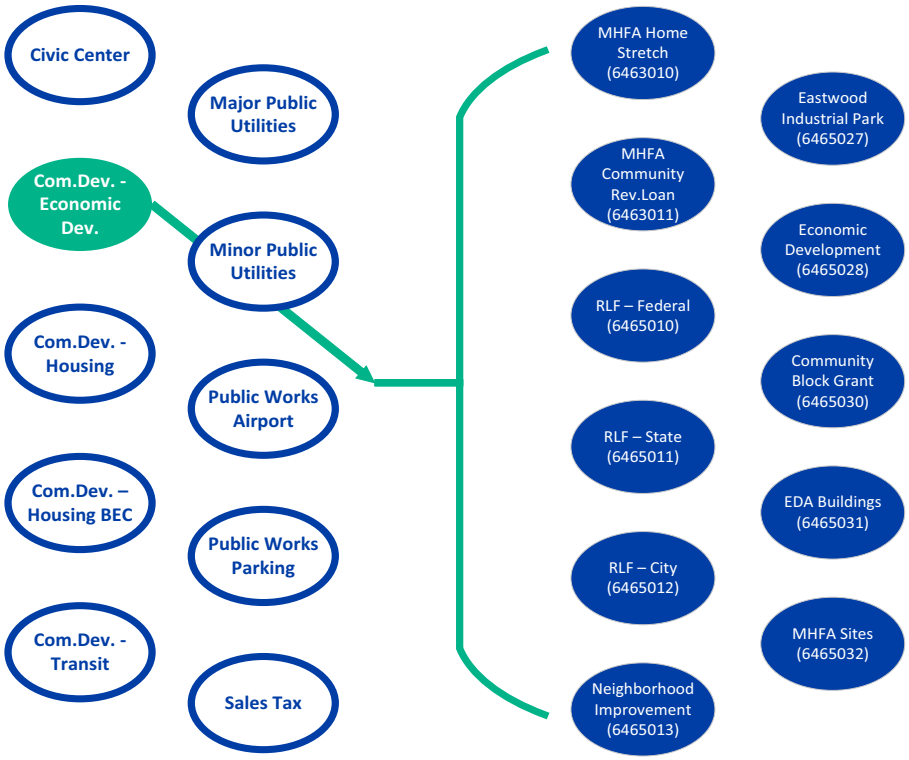


COMMUNITY DEVELOPMENT - ECONOMIC DEVELOPMENT

COMMUNITY DEVELOPMENT - ECONOMIC DEVELOPMENT Introduction

Within the Enterprise Funds, Community Development is responsible for Economic Development, Transit, and Housing initiatives. This profile will provide a detailed overview of Economic Development. Community Development is also responsible for Planning and Zoning and Building Inspections which serve functions within the General Fund.

Fund Structure



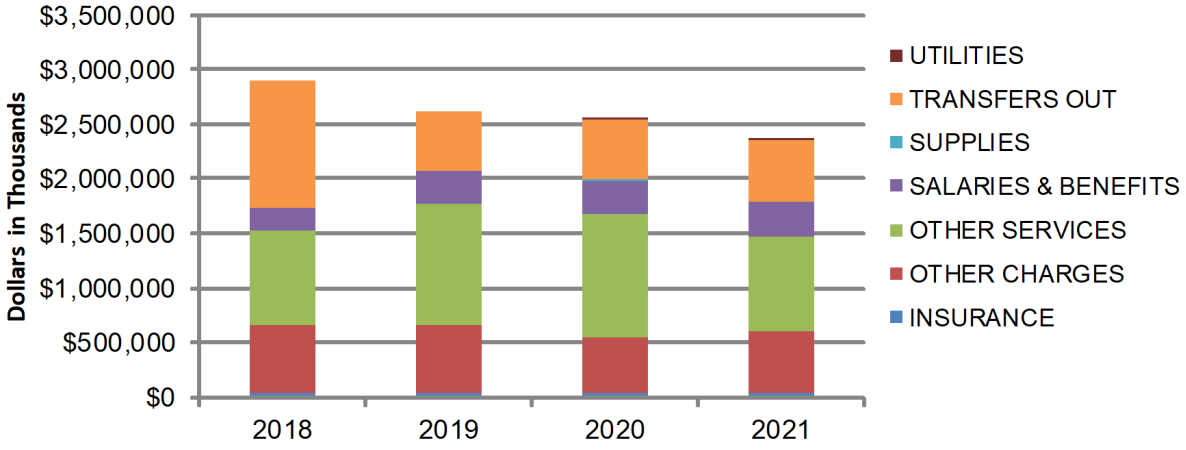
Authorized Staffing

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
FULL-TIME						
ASSOCIATE DIR OF HSING/ECON DE	0.00	0.49	0.49	0	72,522	77,127
DIRECTOR OF COMMUNITY DEVLPMNT	0.60	0.60	0.60	110,933	120,595	127,038
ECONOMICS DEVELOPMENT SPCLST	1.00	1.00	1.00	93,592	105,496	112,093
HOUSING & ECON DEV COORDINATOR	0.49	0.00	0.00	63,289	0	0
PT, TEMP, INTERN	0.00	0.00	0.00	10,000	0	0
Subtotal	**2.09**	**2.09**	**2**	**277,814**	**298,613**	**316,258**
PART-TIME						
PT, TEMP, INTERN	0.00	0.00	0.00	11,897	11,842	11,842
Subtotal	**0.00**	**0.00**	**0**	**11,897**	**11,842**	**11,842**
FLEXIBLE STAFFING RESOURCES						
SICK LEAVE LUMP SUM	0.00	0.00	0.00	5,706	0	0
VACATION LEAVE LUMP SUM	0.00	0.00	0.00	2,360	0	0
Subtotal	**0.00**	**0.00**	**0**	**8,066**	**0**	**0**
Total	**2.09**	**2.09**	**2**	**297,777**	**310,455**	**328,100**

Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	0	0	7,500	10,000	33	10,000.0
CONTRIBUTED CAPITAL	156,867	0	0	0	0	0.0
FEDERAL GRANTS	273,224	207,018	687,350	476,417	-31	375,000.0
GAIN (LOSS) ON SALE	362,802	0	1,500	0	-100	0.0
INTERFUND TRANSFER	494,269	0	500,000	675,000	35	640,000.0
INVESTMENT INCOME	55,834	0	45,000	61,000	36	61,000.0
MISCELLANEOUS	182,794	35,578	48,236	84,034	74	69,001.0
RENTAL INCOME	1,334,999	173,575	810,996	664,876	-18	630,037.0
STATE GRANTS	8,324	0	1,000	2,000	100	2,000.0
TAXES	467,657	6	505,717	672,251	33	722,252.0
Total	**3,336,771**	**416,176**	**2,607,299**	**2,645,578**	**1**	**2,509,290**
EXPENDITURES						
INSURANCE	37,313	20,601	45,700	40,500	-11	40,500.0
OTHER CHARGES	839,214	395,510	608,364	510,452	-16	559,035.0
OTHER SERVICES	830,006	385,485	1,115,164	1,128,966	1	869,556.0
SALARIES & BENEFITS	273,452	131,843	297,777	310,455	4	328,100.0
SUPPLIES	565	23	500	500	0	500.0
TRANSFERS OUT	101,849	36,341	552,175	555,720	1	556,282.0
UTILITIES	24,872	0	(16,648)	26,000	-256	26,000.0
Total	**2,107,272**	**969,804**	**2,603,031**	**2,572,593**	**(1)**	**2,379,973**
Net Income (Loss)	**1,229,499**	**(553,628)**	**4,268**	**72,985**	**440**	**129,317**

Expense Snapshot



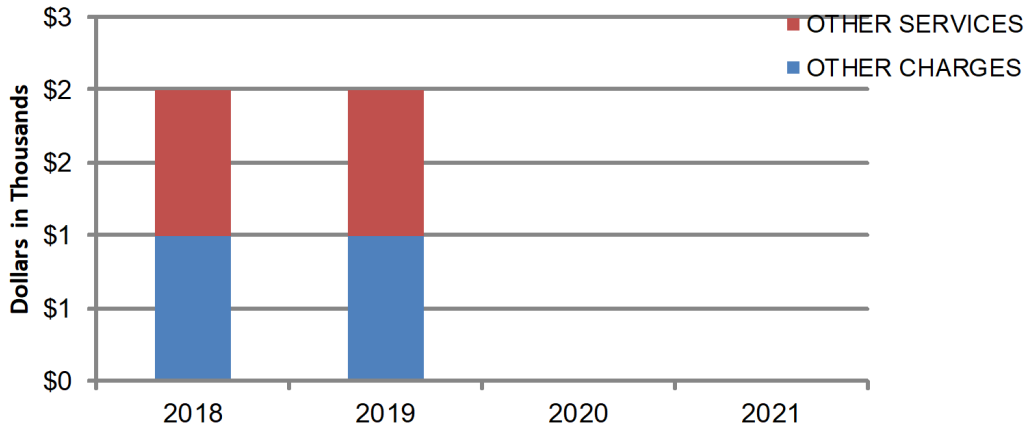
NEIGHBORHOOD IMPROVEMENT (6465013) Overview

The purpose of the fund is to account for the repayment of SCDP loans. These funds can be expanded anywhere in the City considered necessary for renewal and revitalization.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INVESTMENT INCOME	10	0	0	0	0	0
MISCELLANEOUS	256	94	4,993	145	-97	83
Total	**265**	**94**	**4,993**	**145**	**(97.1)**	**83**
Total Revenues	**265**	**94**	**4,993**	**145**	**(97.1)**	**83**
EXPENDITURES						
OTHER CHARGES	37,404	0	1	0	-100	0
OTHER SERVICES	0	0	1	0	-100	0
Total	**37,404**	**0**	**2**	**0**	**(100.0)**	**0**
Total Expenditures	**37,404**	**0**	**2**	**0**	**(100.0)**	**0**

Expense Snapshot

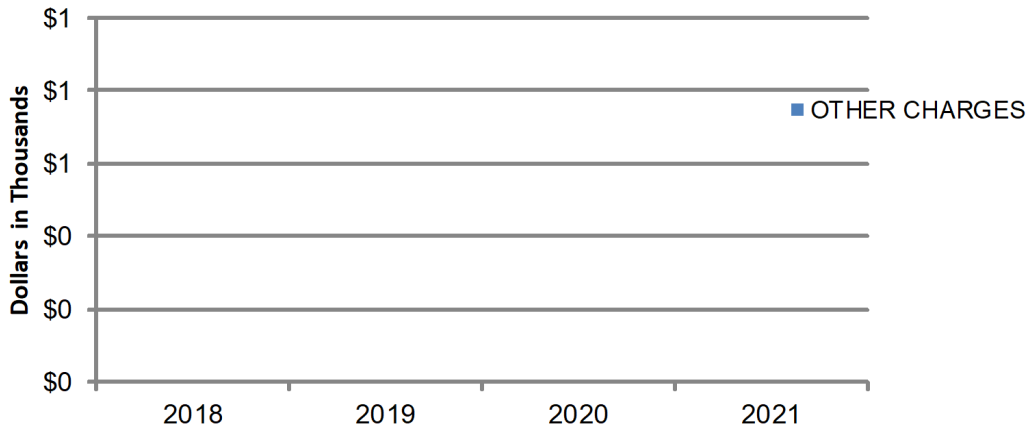


EASTWOOD INDUSTRIAL PARK (6465027) Overview

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INVESTMENT INCOME	731	0	0	1,000	0	1,000
Total	**731**	**0**	**0**	**1,000**	**0.0**	**1,000**
Total Revenues	**731**	**0**	**0**	**1,000**	**0.0**	**1,000**
EXPENDITURES						
OTHER CHARGES	1,407	0	0	0	0	0
Total	**1,407**	**0**	**0**	**0**	**0.0**	**0**
Total Expenditures	**1,407**	**0**	**0**	**0**	**0.0**	**0**

Expense Snapshot



ECONOMIC DEVELOPMENT (6465028) Overview

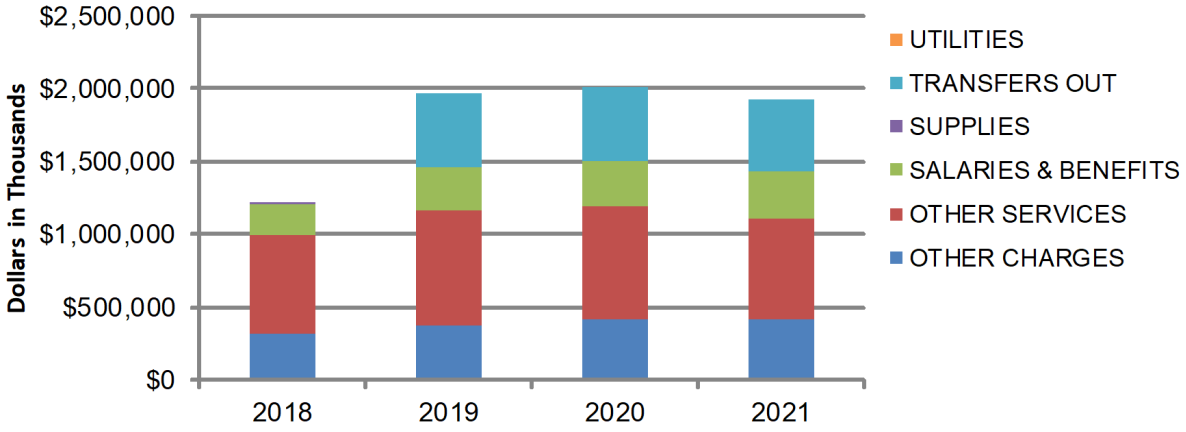
The purpose of this fund is to account for activity associated with Economic Development operations.

This budget accounts for the Economic Development levy and leases. The largest expenditure within this budget is associated with salaries and benefits.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	0	0	7,500	10,000	33	10,000
CONTRIBUTED CAPITAL	156,867	0	0	0	0	0
FEDERAL GRANTS	37,125	51,300	200,000	100,000	-50	0
GAIN (LOSS) ON SALE	362,802	0	500	0	-100	0
INTERFUND TRANSFER	494,269	0	500,000	675,000	35	640,000
INVESTMENT INCOME	55,093	0	45,000	60,000	33	60,000
MISCELLANEOUS	69,945	22,070	42,143	64,714	54	49,743
RENTAL INCOME	85,233	19,894	58,141	67,876	17	33,037
STATE GRANTS	8,324	0	1,000	2,000	100	2,000
TAXES	467,657	6	505,717	672,251	33	722,252
Total	**1,737,316**	**93,270**	**1,360,001**	**1,651,841**	**21.5**	**1,517,032**
Total Revenues	**1,737,316**	**93,270**	**1,360,001**	**1,651,841**	**21.5**	**1,517,032**
EXPENDITURES						
OTHER CHARGES	598,048	341,330	378,390	413,150	9	413,150
OTHER SERVICES	717,033	326,580	787,713	784,966	0	689,106
SALARIES & BENEFITS	273,452	131,843	297,777	310,455	4	328,100
SUPPLIES	565	23	500	500	0	500
TRANSFERS OUT	0	0	500,000	500,000	0	500,000
UTILITIES	197	0	0	0	0	0
Total	**1,589,295**	**799,777**	**1,964,379**	**2,009,071**	**2.3**	**1,930,856**
Total Expenditures	**1,589,295**	**799,777**	**1,964,379**	**2,009,071**	**2.3**	**1,930,856**

Expense Snapshot



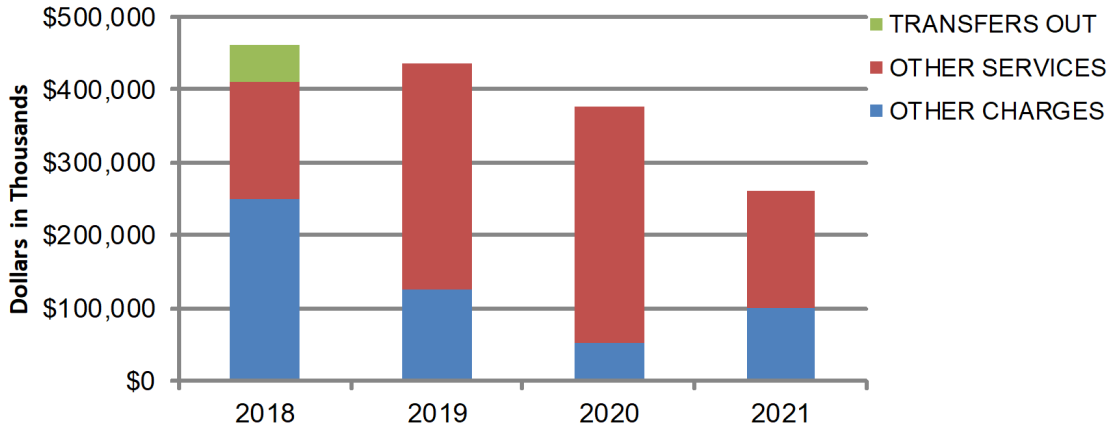
COMMUNITY BLOCK GRANT (6465030) Overview

The purpose of this fund is to account for the activity associated with Community block Grants.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
FEDERAL GRANTS	236,099	155,718	487,350	376,417	-23	375,000
MISCELLANEOUS	45,410	13,044	100	1,000	900	1,000
Total	**281,509**	**168,762**	**487,450**	**377,417**	**(22.6)**	**376,000**
Total Revenues	**281,509**	**168,762**	**487,450**	**377,417**	**(22.6)**	**376,000**
EXPENDITURES						
OTHER CHARGES	126,955	31,575	125,000	51,417	-59	100,000
OTHER SERVICES	94,726	58,731	312,450	326,000	4	162,450
TRANSFERS OUT	49,980	0	0	0	0	0
Total	**271,661**	**90,306**	**437,450**	**377,417**	**(13.7)**	**262,450**
Total Expenditures	**271,661**	**90,306**	**437,450**	**377,417**	**(13.7)**	**262,450**

Expense Snapshot



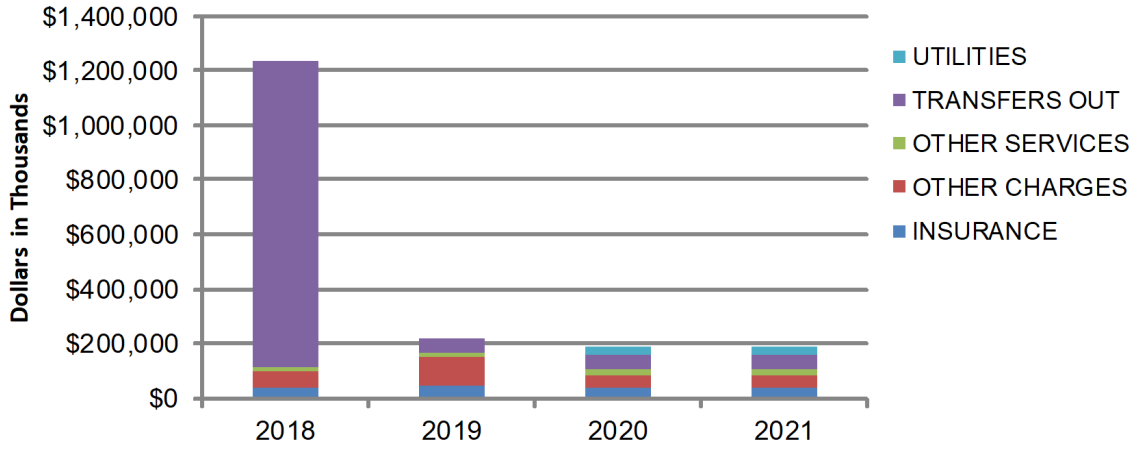
EDA BUILDINGS (6465031) Overview

The purpose of this fund is to account for the activity associated with EDA buildings.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
GAIN (LOSS) ON SALE	0	0	1,000	0	-100	0
MISCELLANEOUS	67,183	371	1,000	18,175	1,718	18,175
RENTAL INCOME	1,249,765	153,680	752,855	597,000	-21	597,000
Total	**1,316,948**	**154,052**	**754,855**	**615,175**	**(18.5)**	**615,175**
Total Revenues	**1,316,948**	**154,052**	**754,855**	**615,175**	**(18.5)**	**615,175**
EXPENDITURES						
INSURANCE	37,313	20,601	45,700	40,500	-11	40,500
OTHER CHARGES	75,400	22,605	104,973	45,885	-56	45,885
OTHER SERVICES	18,247	175	15,000	18,000	20	18,000
TRANSFERS OUT	51,869	36,341	52,175	55,720	7	56,282
UTILITIES	24,675	0	(16,648)	26,000	-256	26,000
Total	**207,504**	**79,722**	**201,200**	**186,105**	**(7.5)**	**186,667**
Total Expenditures	**207,504**	**79,722**	**201,200**	**186,105**	**(7.5)**	**186,667**

Expense Snapshot





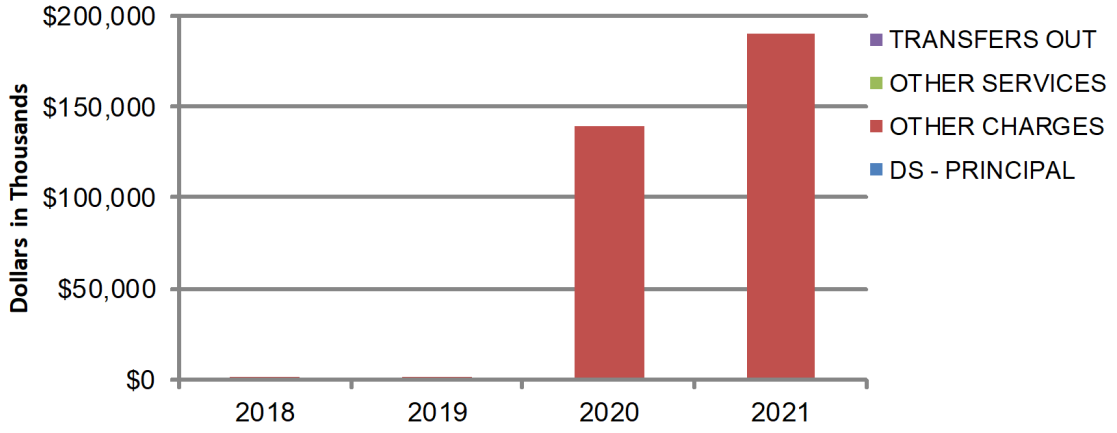
REVOLVING LOAN FUND

REVOLVING LOAN FUND Introduction

Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	0	0	0	190,000	0	190,000.0
INVESTMENT INCOME	42,468	0	51,500	42,000	-18	42,000.0
MISCELLANEOUS	29,577	12,017	23,048	20,824	-10	18,301.0
PROCEEDS OF LT LIAB	90,000	0	0	0	0	0.0
STATE GRANTS	60,000	0	0	0	0	0.0
TAXES	52,499	0	52,082	52,082	0	0.0
Total	**274,544**	**12,017**	**126,630**	**304,906**	**141**	**250,301**
EXPENDITURES						
DS - PRINCIPAL	18,931	121	0	0	0	0.0
OTHER CHARGES	0	0	1	140,000	13,999,900	190,000.0
OTHER SERVICES	49,479	0	0	0	0	0.0
TRANSFERS OUT	79,613	0	0	0	0	0.0
Total	**148,023**	**121**	**1**	**140,000**	**13,999,900**	**190,000**
Net Income (Loss)	**126,521**	**11,896**	**126,629**	**164,906**	**(13,999,928)**	**60,301**

Expense Snapshot



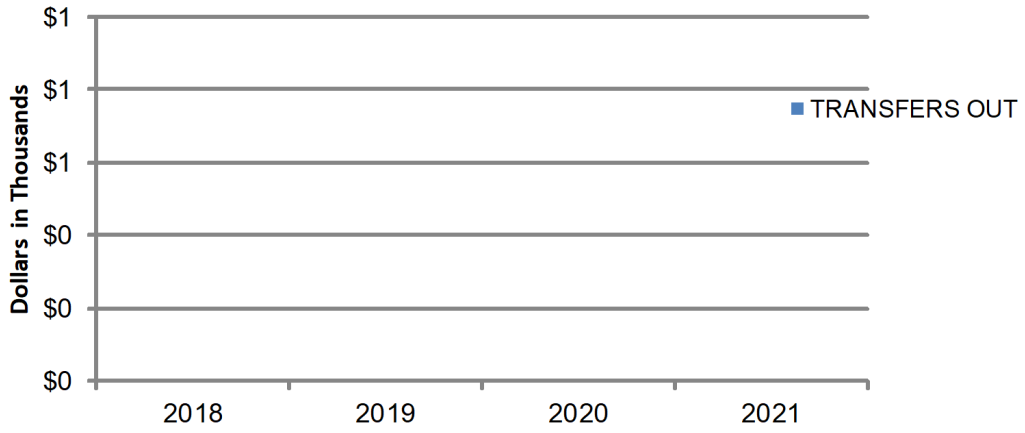
RLF - FEDERAL (6465010) Overview

The purpose of this fund is to account for the activity of the economic development loans that have been financed with Federal funds.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INVESTMENT INCOME	2,579	0	500	2,000	300	2,000
MISCELLANEOUS	4,930	2,145	4,800	3,262	-32	3,253
Total	**7,509**	**2,145**	**5,300**	**5,262**	**(0.7)**	**5,253**
Total Revenues	**7,509**	**2,145**	**5,300**	**5,262**	**(0.7)**	**5,253**
EXPENDITURES						
TRANSFERS OUT	79,613	0	0	0	0	0
Total	**79,613**	**0**	**0**	**0**	**0.0**	**0**
Total Expenditures	**79,613**	**0**	**0**	**0**	**0.0**	**0**

Expense Snapshot



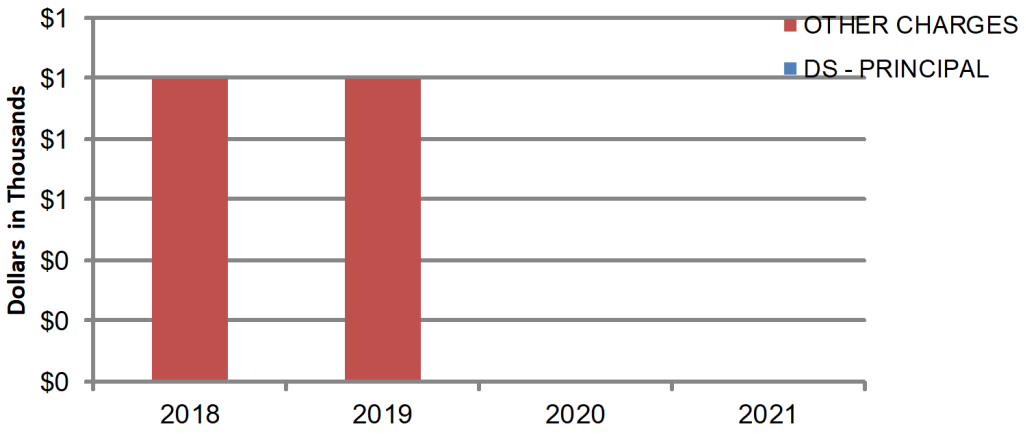
RLF - STATE (6465011) Overview

The purpose of this fund is to account for the activity of economic development loans that have been financed with state funds.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INVESTMENT INCOME	0	0	1,000	0	-100	0
MISCELLANEOUS	3,442	1,442	1,000	1,999	100	1,224
PROCEEDS OF LT LIAB	90,000	0	0	0	0	0
STATE GRANTS	60,000	0	0	0	0	0
Total	**153,442**	**1,442**	**2,000**	**1,999**	**(0.1)**	**1,224**
Total Revenues	**153,442**	**1,442**	**2,000**	**1,999**	**(0.1)**	**1,224**
EXPENDITURES						
DS - PRINCIPAL	18,931	121	0	0	0	0
OTHER CHARGES	0	0	1	0	-100	0
Total	**18,931**	**121**	**1**	**0**	**(100.0)**	**0**
Total Expenditures	**18,931**	**121**	**1**	**0**	**(100.0)**	**0**

Expense Snapshot



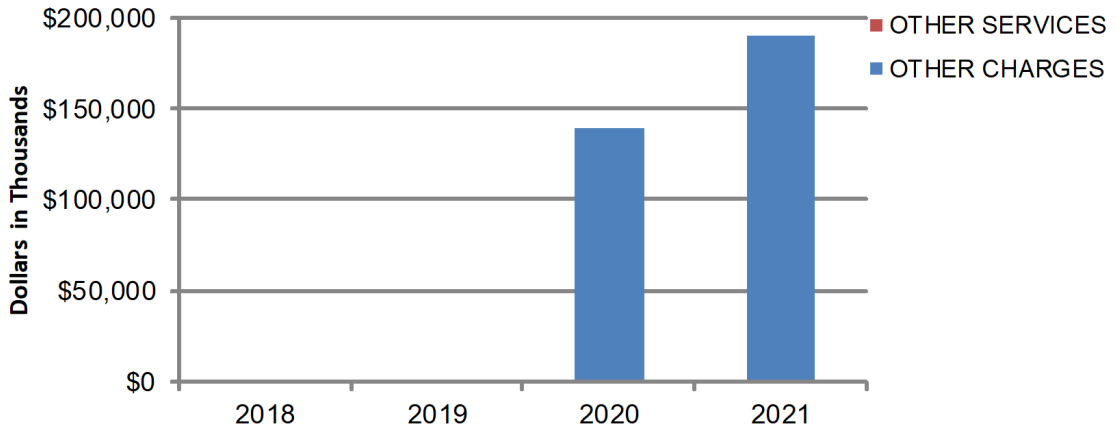
RLF - CITY (6465012) Overview

The purpose of this fund is to account for the activity of economic loans that have been financed internally.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	0	0	0	190,000	0	190,000
INVESTMENT INCOME	39,889	0	50,000	40,000	-20	40,000
MISCELLANEOUS	21,206	8,430	17,248	15,563	-10	13,824
TAXES	52,499	0	52,082	52,082	0	0
Total	**113,594**	**8,430**	**119,330**	**297,645**	**149.4**	**243,824**
Total Revenues	**113,594**	**8,430**	**119,330**	**297,645**	**149.4**	**243,824**
EXPENDITURES						
OTHER CHARGES	0	0	0	140,000	0	190,000
OTHER SERVICES	49,479	0	0	0	0	0
Total	**49,479**	**0**	**0**	**140,000**	**0.0**	**190,000**
Total Expenditures	**49,479**	**0**	**0**	**140,000**	**0.0**	**190,000**

Expense Snapshot



City of Mankato

Leading the way...

BEC EDA - JUSTICE CENTER

BEC EDA - JUSTICE CENTER Introduction

Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
EXPENDITURES						

Expense Snapshot

BEC EDA - JUSTICE CENTER (B853016) Overview

The purpose of this budget is to account for the activity associated with BEC EDA- Justice Center.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
Total Revenues					0.0	
EXPENDITURES						
Total Expenditures	0	0	0	0	0.0	0

Expense Snapshot

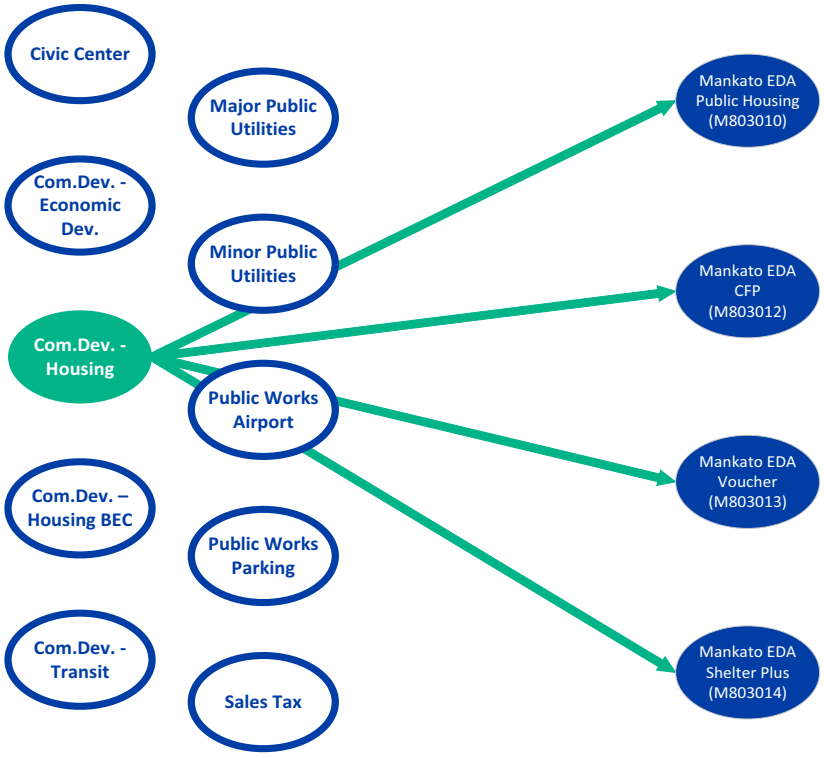


COMMUNITY DEVELOPMENT - HOUSING

COMMUNITY DEVELOPMENT - HOUSING Introduction

Within the Enterprise Funds, Community Development is responsible for Economic Development, Transit, and Housing initiatives. This profile will provide a detailed overview of the Mankato EDA Housing Authority of which manages the federal and state housing and homeowners.

Fund Structure



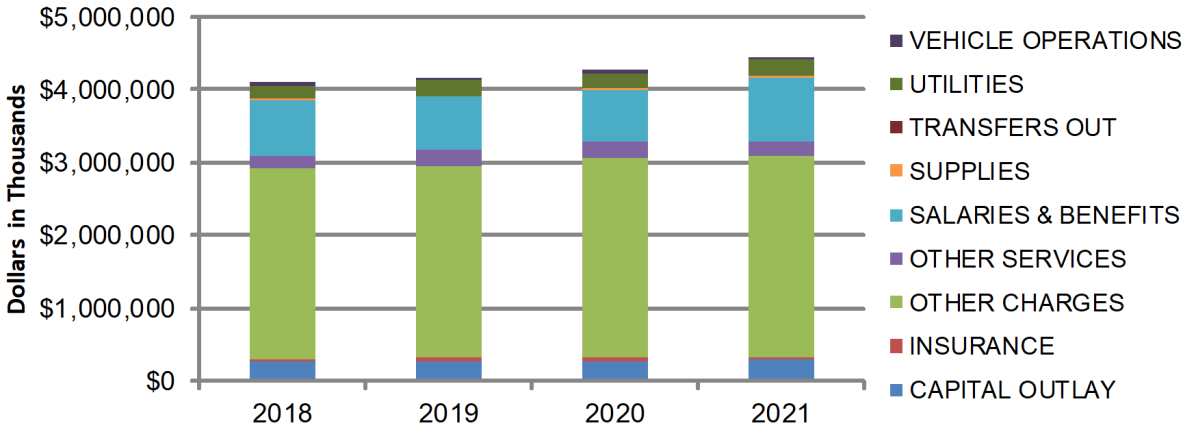
Authorized Staffing

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
FULL-TIME						
ASSOCIATE DIR OF HSING/ECON DE	0.00	0.25	0.25	0	35,463	37,683
COMMUNITY DEVELOPMENT SP	0.71	0.50	0.70	66,417	53,488	79,501
HOUSING & COMM DEV MANAGER	0.82	0.00	0.00	90,494	0	0
HOUSING & ECON DEV COORDINATOR	0.30	0.00	0.00	37,093	0	0
HOUSING COORDINATOR	0.00	0.65	0.65	0	83,881	89,077
HOUSING MAINTENA FOREPERSON	0.75	0.00	0.00	90,480	0	0
HOUSING MAINTENANCE SUP	0.00	0.65	0.65	0	84,550	89,576
HSG SPECIALIST	0.00	1.70	1.70	0	199,436	207,270
HSG SPECIALIST (PBL HSG)	0.00	0.55	0.55	0	59,736	63,415
HSG SPECIALIST - PBL HSG MGR	0.70	0.00	0.00	67,919	0	0
HSG SPECIALIST - PRGM MANAGER	1.73	0.00	0.00	186,635	0	0
MAINTENANCE REPAIRPERSON (HSG)	0.00	1.95	1.95	0	174,488	183,130
MAINTENANCE REPAIRPERSON HSG	2.03	0.00	0.00	166,087	0	0
Subtotal	**7.04**	**6.25**	**6**	**705,125**	**691,042**	**749,652**
PART-TIME						
REHAB./DEVELOPMENT SPECIALIST	1.00	0.38	0.38	22,931	23,856	25,194
Subtotal	**1.00**	**0.38**	**0**	**22,931**	**23,856**	**25,194**
FLEXIBLE STAFFING RESOURCES						
SICK LEAVE LUMP SUM	0.00	0.00	0.00	5,274	0	0
VACATION LEAVE LUMP SUM	0.00	0.00	0.00	4,605	0	0
Subtotal	**0.00**	**0.00**	**0**	**9,879**	**0**	**0**
Total	**8.04**	**6.63**	**7**	**737,935**	**714,898**	**774,846**

Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
FEDERAL GRANTS	3,081,939	1,468,483	3,291,740	3,375,028	3	3,392,028.0
INTERFUND TRANSFER	245,241	0	0	58,775	0	175,805.0
INVESTMENT INCOME	4,279	4,328	2,000	4,700	135	4,700.0
MISCELLANEOUS	106,482	39,709	69,900	85,000	22	85,000.0
RENTAL INCOME	814,482	392,003	804,000	783,016	-3	783,016.0
SALES	11,121	7,053	8,000	10,000	25	10,000.0
STATE GRANTS	3,549	0	0	0	0	0.0
Total	**4,267,094**	**1,911,576**	**4,175,640**	**4,316,519**	**3**	**4,450,549**
EXPENDITURES						
CAPITAL OUTLAY	32,609	37,491	262,953	268,200	2	285,200.0
INSURANCE	47,320	0	48,000	48,000	0	48,000.0
OTHER CHARGES	3,121,944	1,426,715	2,637,440	2,753,164	4	2,753,164.0
OTHER SERVICES	254,583	202,073	219,040	211,999	-3	211,999.0
SALARIES & BENEFITS	673,915	337,541	737,935	714,898	-3	875,273.0
SUPPLIES	32,705	13,058	17,000	23,500	38	23,500.0
TRANSFERS OUT	245,241	0	0	0	0	0.0
UTILITIES	198,703	109,479	200,000	214,000	7	214,000.0
VEHICLE OPERATIONS	25,452	12,460	45,518	43,451	-5	38,672.2
Total	**4,632,473**	**2,138,817**	**4,167,886**	**4,277,212**	**3**	**4,449,808**
Net Income (Loss)	**(365,379)**	**(227,241)**	**7,754**	**39,307**	**141**	**741**

Expense Snapshot



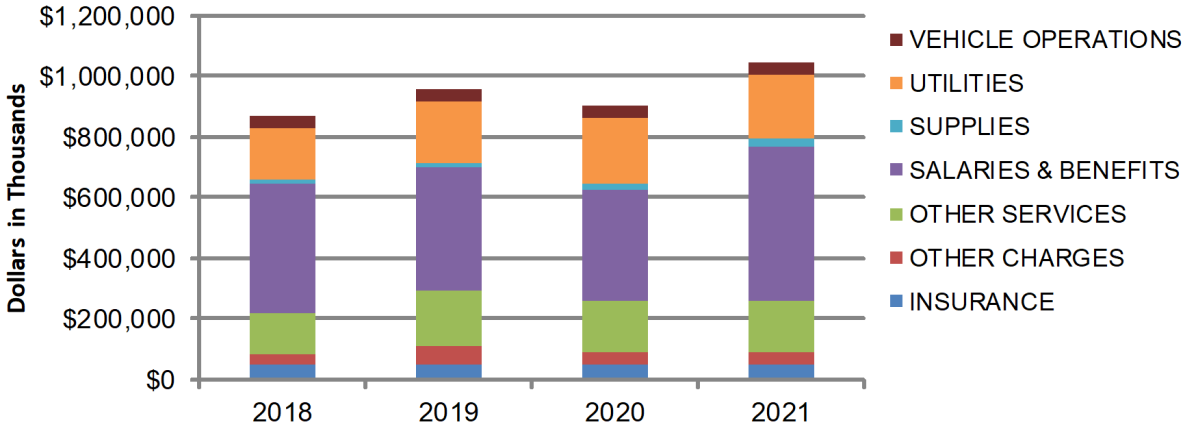
MANKATO EDA - PUBLIC HOUSING (M803010) Overview

The purpose of this budget is to account for the activity associated with EDA-Public Housing.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
FEDERAL GRANTS	154,444	52,993	121,552	121,500	0	121,500
INTERFUND TRANSFER	245,241	0	0	0	0	100,000
INVESTMENT INCOME	3,237	3,409	1,000	3,500	250	3,500
MISCELLANEOUS	43,457	19,609	26,900	31,000	15	31,000
RENTAL INCOME	814,482	392,003	804,000	783,016	-3	783,016
SALES	9,063	5,723	8,000	8,000	0	8,000
STATE GRANTS	1,989	0	0	0	0	0
Total	**1,271,914**	**473,737**	**961,452**	**947,016**	**(1.5)**	**1,047,016**
Total Revenues	**1,271,914**	**473,737**	**961,452**	**947,016**	**(1.5)**	**1,047,016**
EXPENDITURES						
INSURANCE	47,320	0	48,000	48,000	0	48,000
OTHER CHARGES	563,291	2,880	66,600	46,100	-31	46,100
OTHER SERVICES	199,909	169,552	182,650	168,900	-8	168,900
SALARIES & BENEFITS	360,946	185,374	402,454	364,759	-9	508,106
SUPPLIES	30,510	12,898	16,000	22,500	41	22,500
UTILITIES	198,703	109,479	200,000	214,000	7	214,000
VEHICLE OPERATIONS	25,452	12,460	45,518	43,451	-5	38,672
Total	**1,426,132**	**492,643**	**961,222**	**907,710**	**(5.6)**	**1,046,278**
Total Expenditures	**1,426,132**	**492,643**	**961,222**	**907,710**	**(5.6)**	**1,046,278**

Expense Snapshot



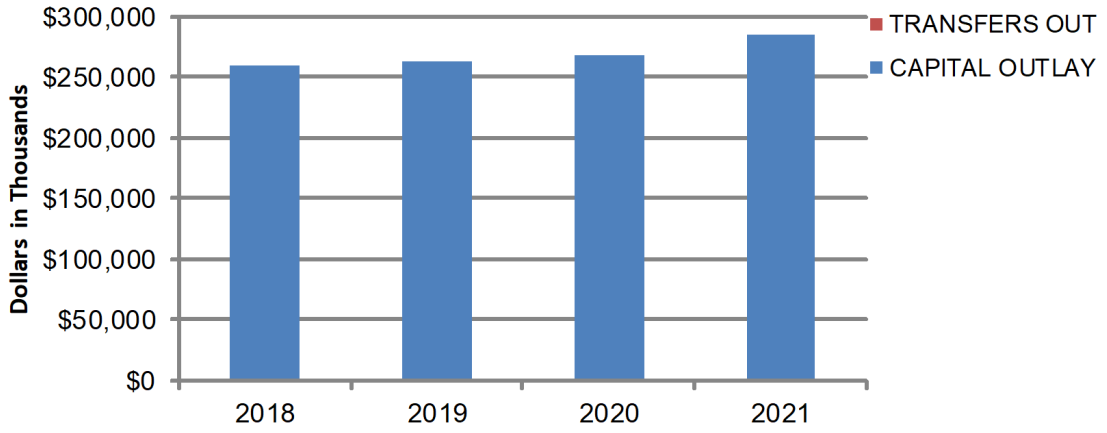
MANKATO EDA - CFP (M803012) Overview

The purpose of this budget is to account for the activity associated with EDA-CFP.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
FEDERAL GRANTS	75,980	0	262,953	268,200	2	285,200
Total	**75,980**	**0**	**262,953**	**268,200**	**2.0**	**285,200**
Total Revenues	**75,980**	**0**	**262,953**	**268,200**	**2.0**	**285,200**
EXPENDITURES						
CAPITAL OUTLAY	32,609	37,491	262,953	268,200	2	285,200
TRANSFERS OUT	245,241	0	0	0	0	0
Total	**277,850**	**37,491**	**262,953**	**268,200**	**2.0**	**285,200**
Total Expenditures	**277,850**	**37,491**	**262,953**	**268,200**	**2.0**	**285,200**

Expense Snapshot



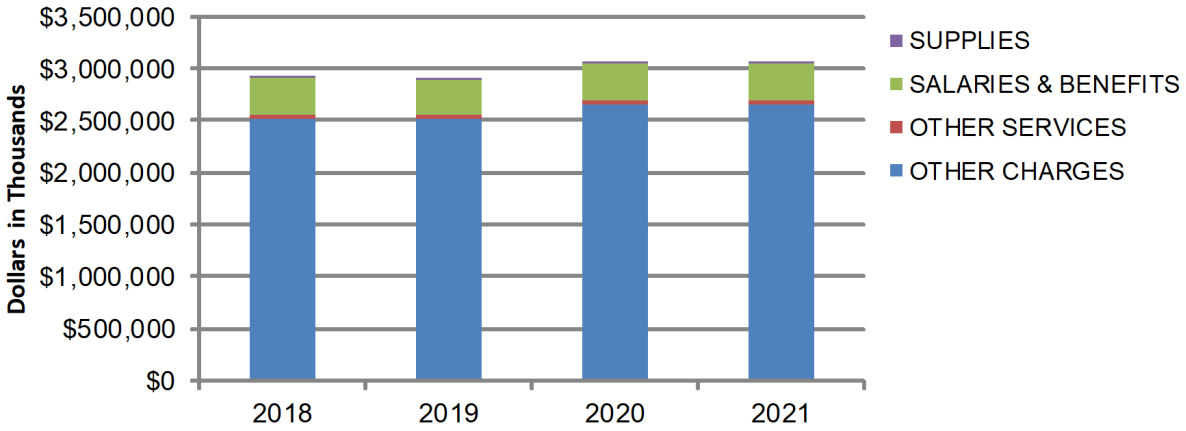
MANKATO EDA - VOUCHER (M803013) Overview

The purpose of this budget is to account for the activity associated with EDA- Vouchers.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
FEDERAL GRANTS	2,806,384	1,400,732	2,854,064	2,930,621	3	2,930,621
INTERFUND TRANSFER	0	0	0	58,775	0	75,805
INVESTMENT INCOME	1,042	917	1,000	1,200	20	1,200
MISCELLANEOUS	62,961	20,035	43,000	54,000	26	54,000
SALES	2,059	1,330	0	2,000	0	2,000
STATE GRANTS	1,560	0	0	0	0	0
Total	**2,874,005**	**1,423,014**	**2,898,064**	**3,046,596**	**5.1**	**3,063,626**
Total Revenues	**2,874,005**	**1,423,014**	**2,898,064**	**3,046,596**	**5.1**	**3,063,626**
EXPENDITURES						
OTHER CHARGES	2,511,155	1,407,938	2,520,333	2,652,357	5	2,652,357
OTHER SERVICES	54,673	32,521	36,390	43,099	18	43,099
SALARIES & BENEFITS	314,715	152,167	335,480	350,139	4	367,167
SUPPLIES	2,196	160	1,000	1,000	0	1,000
Total	**2,882,739**	**1,592,786**	**2,893,203**	**3,046,595**	**5.3**	**3,063,623**
Total Expenditures	**2,882,739**	**1,592,786**	**2,893,203**	**3,046,595**	**5.3**	**3,063,623**

Expense Snapshot



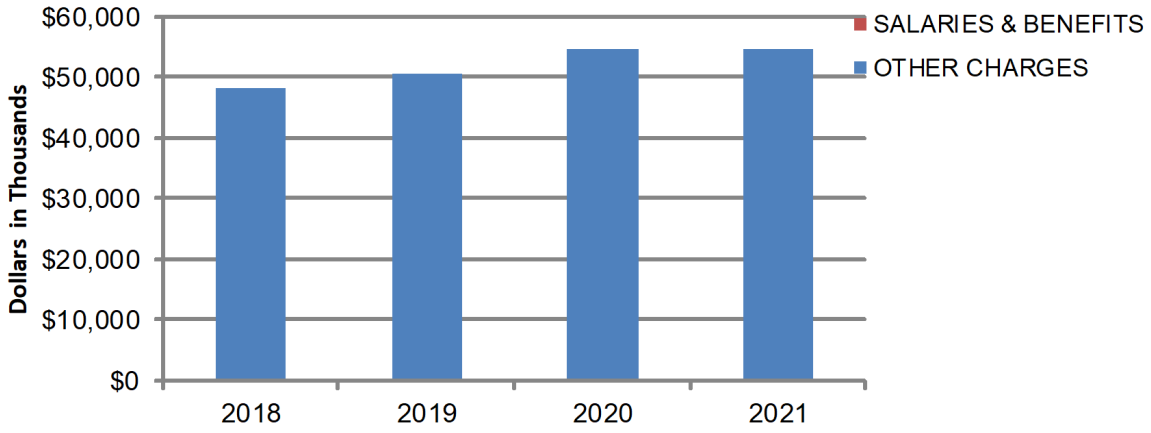
MANKATO EDA - SHELTER PLUS (M803014) Overview

The purpose of this budget is to account for the activity associated with Shelter Plus.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
FEDERAL GRANTS	45,131	14,758	53,171	54,707	3	54,707
INVESTMENT INCOME	0	2	0	0	0	0
MISCELLANEOUS	64	65	0	0	0	0
Total	**45,195**	**14,825**	**53,171**	**54,707**	**2.9**	**54,707**
Total Revenues	**45,195**	**14,825**	**53,171**	**54,707**	**2.9**	**54,707**
EXPENDITURES						
OTHER CHARGES	47,497	15,897	50,507	54,707	8	54,707
SALARIES & BENEFITS	(1,746)	0	0	0	0	0
Total	**45,751**	**15,897**	**50,507**	**54,707**	**8.3**	**54,707**
Total Expenditures	**45,751**	**15,897**	**50,507**	**54,707**	**8.3**	**54,707**

Expense Snapshot



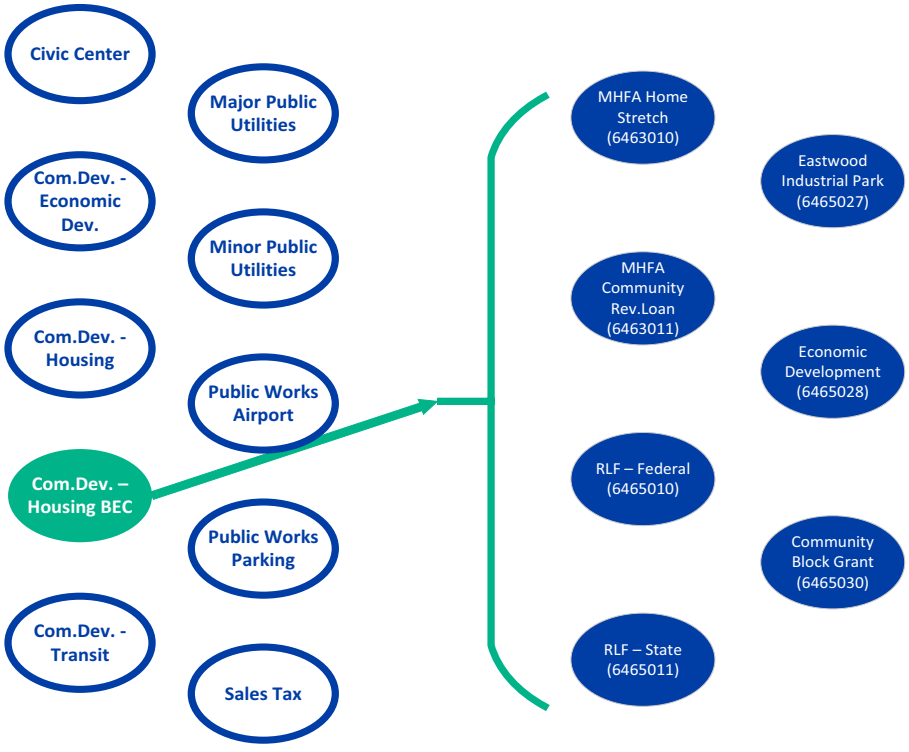


COMMUNITY DEVELOPMENT - HOUSING BEC

COMMUNITY DEVELOPMENT - HOUSING BEC Introduction

Within the Enterprise Fund, Community Development is responsible for Economic Development, Transit, and Housing initiatives. This profile will provide a detailed overview of Housing in BEC. Housing manages federal and state housing and homeownership programs.

Fund Structure



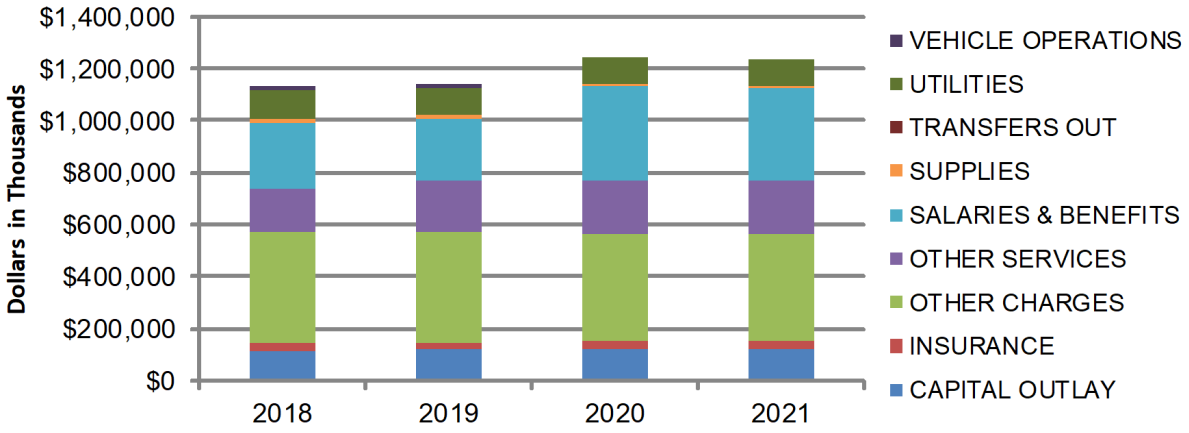
Authorized Staffing

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
FULL-TIME						
ASSOCIATE DIR OF HSING/ECON DE	0.00	0.26	0.26	0	35,456	37,682
COMMUNITY DEVELOPMENT SP	0.29	0.50	0.30	27,131	53,491	34,078
HOUSING & COMM DEV MANAGER	0.18	0.00	0.00	19,867	0	0
HOUSING & ECON DEV COORDINATOR	0.21	0.00	0.00	24,728	0	0
HOUSING COORDINATOR	0.00	0.35	0.35	0	45,168	47,969
HOUSING MAINTENA FOREPERSON	0.25	0.00	0.00	29,702	0	0
HOUSING MAINTENANCE SUP	0.00	0.35	0.35	0	44,750	47,388
HSG SPECIALIST	0.00	0.30	0.30	0	35,195	36,575
HSG SPECIALIST (PBL HSG)	0.00	0.45	0.45	0	48,877	51,885
HSG SPECIALIST - PBL HSG MGR	0.30	0.00	0.00	29,108	0	0
HSG SPECIALIST - PRGM MANAGER	0.27	0.00	0.00	29,126	0	0
MAINTENANCE REPAIRPERSON (HSG)	0.00	1.05	1.05	0	93,956	98,608
MAINTENANCE REPAIRPERSON HSG	0.97	0.00	0.00	79,057	0	0
Subtotal	**2.47**	**3.26**	**3**	**238,719**	**356,893**	**354,185**
PART-TIME						
FLEXIBLE STAFFING RESOURCES						
Total	**2.47**	**3.26**	**3**	**238,719**	**356,893**	**354,185**

Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
FEDERAL GRANTS	613,944	277,214	770,330	745,630	-3	742,200.0
INTERFUND TRANSFER	116,435	0	9,602	108,114	1,026	107,997.0
INVESTMENT INCOME	3,933	3,985	2,500	3,900	56	3,900.0
MISCELLANEOUS	17,177	16,197	14,500	16,100	11	16,100.0
RENTAL INCOME	341,705	181,500	307,000	309,325	1	309,325.0
SALES	4,073	1,334	2,700	2,950	9	2,950.0
STATE GRANTS	64,812	50,308	62,560	73,860	18	73,860.0
Total	**1,162,079**	**530,537**	**1,169,192**	**1,259,879**	**8**	**1,256,332**
EXPENDITURES						
CAPITAL OUTLAY	0	7,393	118,431	122,200	3	122,200.0
INSURANCE	28,861	0	28,000	31,010	11	31,010.0
OTHER CHARGES	590,813	195,991	428,992	411,434	-4	411,758.0
OTHER SERVICES	156,103	117,651	197,235	209,543	6	209,293.0
SALARIES & BENEFITS	191,277	107,038	238,719	356,893	50	354,185.0
SUPPLIES	15,257	3,963	13,400	8,200	-39	8,950.0
TRANSFERS OUT	116,435	0	0	0	0	0.0
UTILITIES	98,838	52,173	98,565	103,550	5	103,550.0
VEHICLE OPERATIONS	14,318	7,214	21,433	0	-100	0.0
Total	**1,211,902**	**491,423**	**1,144,775**	**1,242,830**	**9**	**1,240,946**
Net Income (Loss)	**(49,823)**	**39,115**	**24,417**	**17,049**	**1,186**	**15,386**

Expense Snapshot



5-Year Fund Projection

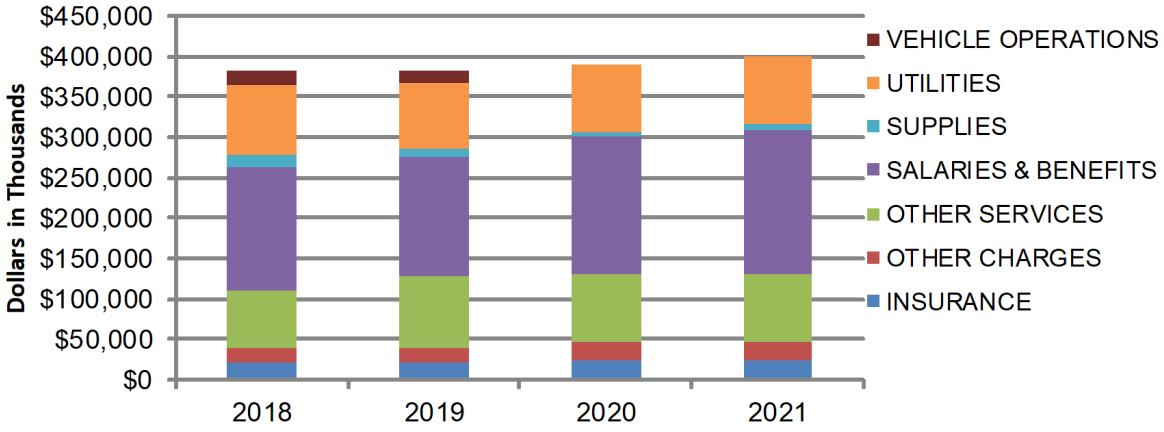
BEC EDA - PUBLIC HOUSING (B853010) Overview

The purpose of this budget is to account for the activity associated with BEC EDA- Public Housing.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
FEDERAL GRANTS	159,396	61,676	168,111	163,430	-3	160,000
INTERFUND TRANSFER	116,435	0	0	0	0	10,000
INVESTMENT INCOME	2,538	3,184	2,250	2,500	11	2,500
MISCELLANEOUS	11,676	13,619	5,000	8,000	60	8,000
RENTAL INCOME	251,168	132,964	212,000	222,000	5	222,000
SALES	3,126	875	2,000	2,000	0	2,000
Total	**544,339**	**212,318**	**389,361**	**397,930**	**2.2**	**404,500**
Total Revenues	**544,339**	**212,318**	**389,361**	**397,930**	**2.2**	**404,500**
EXPENDITURES						
INSURANCE	23,103	0	22,000	25,000	14	25,000
OTHER CHARGES	124,228	2,500	18,000	20,900	16	20,900
OTHER SERVICES	64,758	45,504	88,770	85,900	-3	85,900
SALARIES & BENEFITS	119,400	66,844	145,632	168,420	16	177,922
SUPPLIES	13,316	3,532	10,850	5,850	-46	6,200
UTILITIES	82,302	43,661	81,000	85,000	5	85,000
VEHICLE OPERATIONS	12,060	5,916	17,000	0	-100	0
Total	**439,167**	**167,957**	**383,252**	**391,070**	**2.0**	**400,922**
Total Expenditures	**439,167**	**167,957**	**383,252**	**391,070**	**2.0**	**400,922**

Expense Snapshot



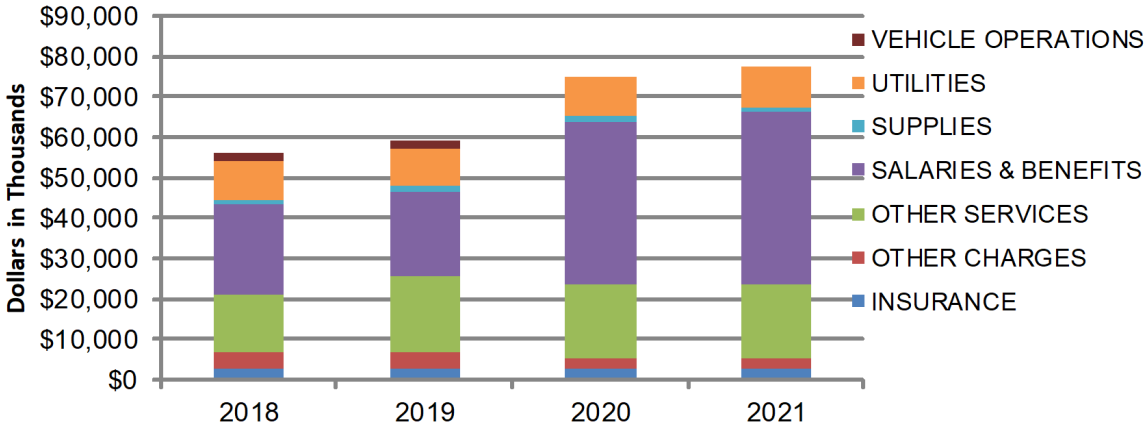
BEC EDA - BRECKENRIDGE PH (B853011) Overview

The purpose of this budget is to account for the activity associated with BEC EDA- Breckenridge PH.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
FEDERAL GRANTS	32,049	12,650	33,788	30,000	-11	30,000
INTERFUND TRANSFER	0	0	0	25,114	0	27,997
INVESTMENT INCOME	1,192	576	50	1,000	1,900	1,000
MISCELLANEOUS	309	548	500	500	0	500
RENTAL INCOME	29,006	15,976	35,000	27,000	-23	27,000
SALES	484	139	200	450	125	450
Total	**63,040**	**29,889**	**69,538**	**84,064**	**20.9**	**86,947**
Total Revenues	**63,040**	**29,889**	**69,538**	**84,064**	**20.9**	**86,947**
EXPENDITURES						
INSURANCE	2,879	0	3,000	3,010	0	3,010
OTHER CHARGES	57,003	225	3,910	2,150	-45	2,150
OTHER SERVICES	12,201	6,486	18,730	18,230	-3	18,230
SALARIES & BENEFITS	16,865	9,195	20,985	40,595	93	42,923
SUPPLIES	1,055	205	1,200	1,200	0	1,200
UTILITIES	9,154	4,254	9,400	9,900	5	9,900
VEHICLE OPERATIONS	1,128	657	2,216	0	-100	0
Total	**100,286**	**21,022**	**59,441**	**75,085**	**26.3**	**77,413**
Total Expenditures	**100,286**	**21,022**	**59,441**	**75,085**	**26.3**	**77,413**

Expense Snapshot



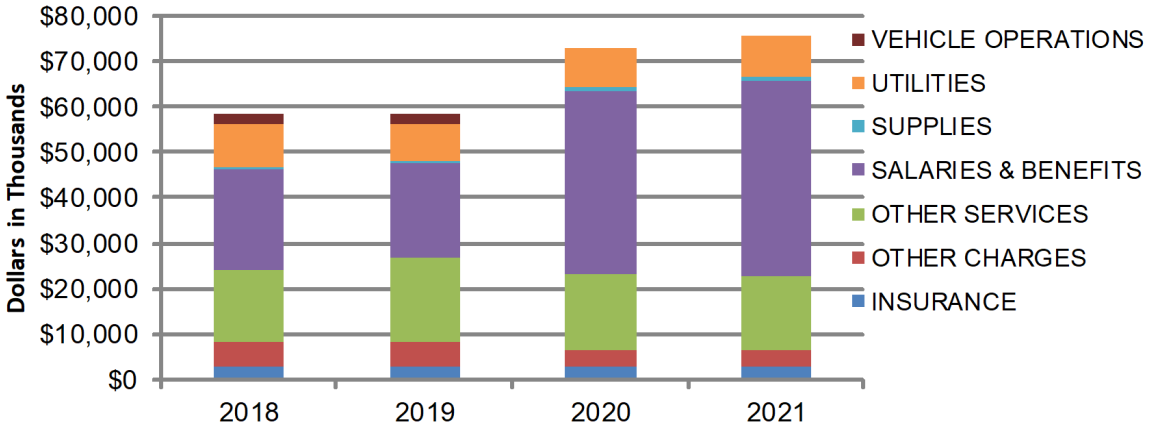
BEC EDA - BRECKENRIDGE MR (B853012) Overview

The purpose of this budget is to account for the activity associated with BEC EDA- Breckenridge MR.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	0	0	0	11,000	0	14,000
INVESTMENT INCOME	52	115	150	200	33	200
MISCELLANEOUS	1,448	240	500	1,600	220	1,600
RENTAL INCOME	61,531	32,560	60,000	60,325	1	60,325
SALES	426	321	500	500	0	500
Total	**63,457**	**33,235**	**61,150**	**73,625**	**20.4**	**76,625**
Total Revenues	**63,457**	**33,235**	**61,150**	**73,625**	**20.4**	**76,625**
EXPENDITURES						
INSURANCE	2,879	0	3,000	3,000	0	3,000
OTHER CHARGES	54,756	225	5,500	3,500	-36	3,500
OTHER SERVICES	8,475	3,695	18,330	16,580	-10	16,330
SALARIES & BENEFITS	16,865	9,195	20,985	40,595	93	42,923
SUPPLIES	617	159	350	650	86	1,050
UTILITIES	7,382	4,258	8,165	8,650	6	8,650
VEHICLE OPERATIONS	1,130	640	2,217	0	-100	0
Total	**92,104**	**18,172**	**58,547**	**72,975**	**24.6**	**75,453**
Total Expenditures	**92,104**	**18,172**	**58,547**	**72,975**	**24.6**	**75,453**

Expense Snapshot



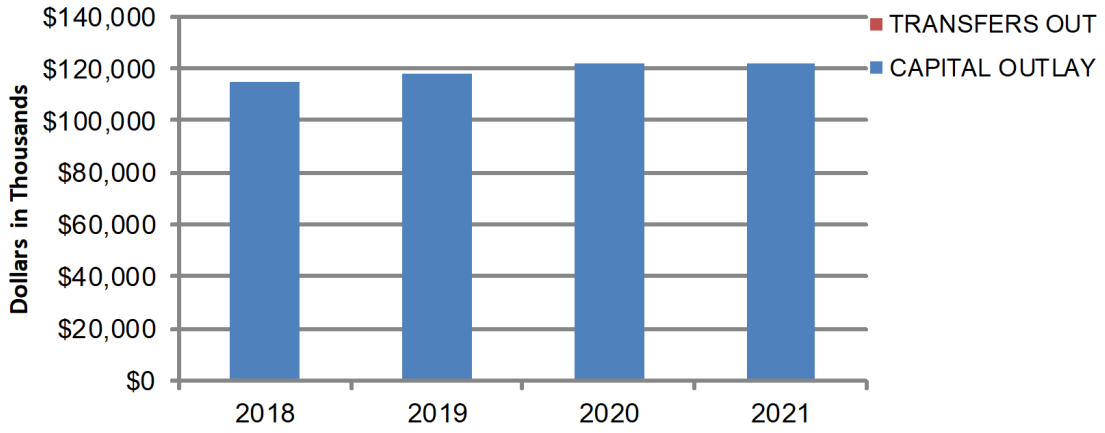
BEC EDA - CFP (B853013) Overview

The purpose of this budget is to account for the activity associated with BEC EDA- CFP.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
FEDERAL GRANTS	27,931	0	118,431	122,200	3	122,200
Total	**27,931**	**0**	**118,431**	**122,200**	**3.2**	**122,200**
Total Revenues	**27,931**	**0**	**118,431**	**122,200**	**3.2**	**122,200**
EXPENDITURES						
CAPITAL OUTLAY	0	7,393	118,431	122,200	3	122,200
TRANSFERS OUT	116,435	0	0	0	0	0
Total	**116,435**	**7,393**	**118,431**	**122,200**	**3.2**	**122,200**
Total Expenditures	**116,435**	**7,393**	**118,431**	**122,200**	**3.2**	**122,200**

Expense Snapshot



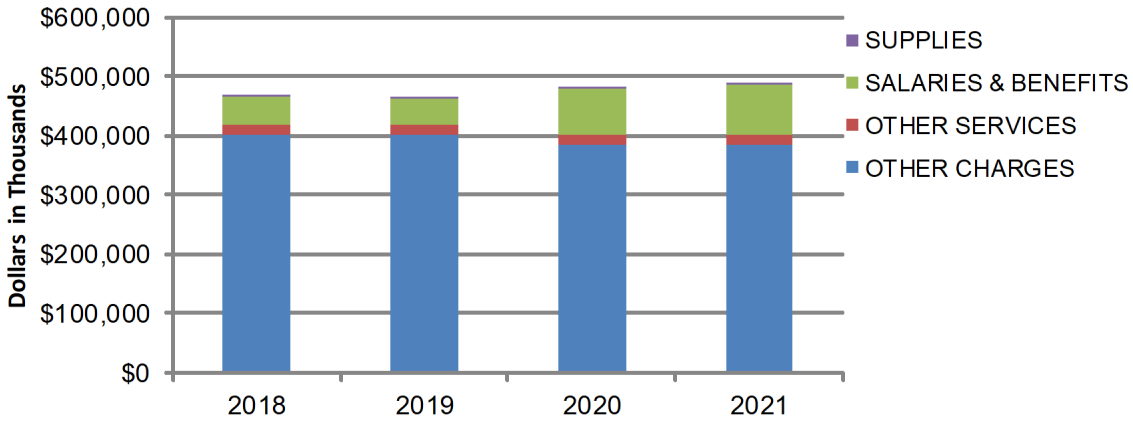
BEC EDA - VOUCHERS (B853014) Overview

The purpose of this budget is to account for the activity associated with BEC EDA- Vouchers.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
FEDERAL GRANTS	394,568	202,888	450,000	430,000	-4	430,000
INTERFUND TRANSFER	0	0	9,602	45,000	369	50,000
INVESTMENT INCOME	76	11	50	100	100	100
MISCELLANEOUS	1,730	1,264	8,500	6,000	-29	6,000
SALES	37	0	0	0	0	0
Total	**396,412**	**204,163**	**468,152**	**481,100**	**2.8**	**486,100**
Total Revenues	**396,412**	**204,163**	**468,152**	**481,100**	**2.8**	**486,100**
EXPENDITURES						
OTHER CHARGES	354,825	193,040	401,582	384,884	-4	385,208
OTHER SERVICES	12,158	7,693	16,405	14,973	-9	14,973
SALARIES & BENEFITS	38,147	21,079	45,504	80,539	77	84,738
SUPPLIES	268	67	1,000	500	-50	500
Total	**405,399**	**221,879**	**464,491**	**480,896**	**3.5**	**485,419**
Total Expenditures	**405,399**	**221,879**	**464,491**	**480,896**	**3.5**	**485,419**

Expense Snapshot



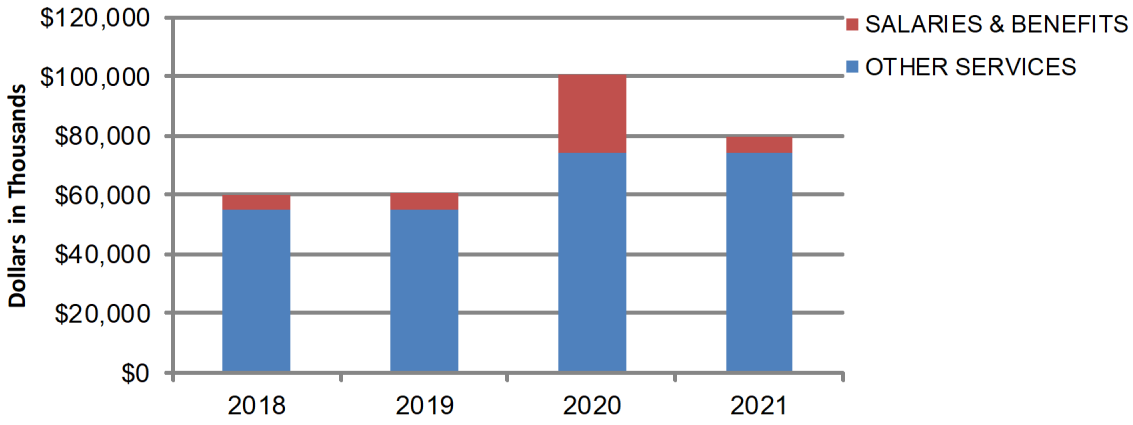
BEC EDA - BRIDGES (B853015) Overview

The purpose of this budget is to account for the activity associated with BEC EDA- Bridges.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	0	0	0	27,000	0	6,000
INVESTMENT INCOME	74	99	0	100	0	100
MISCELLANEOUS	2,014	525	0	0	0	0
STATE GRANTS	64,812	50,308	62,560	73,860	18	73,860
Total	**66,900**	**50,932**	**62,560**	**100,960**	**61.4**	**79,960**
Total Revenues	**66,900**	**50,932**	**62,560**	**100,960**	**61.4**	**79,960**
EXPENDITURES						
OTHER SERVICES	58,512	54,273	55,000	73,860	34	73,860
SALARIES & BENEFITS	0	726	5,613	26,744	376	5,679
Total	**58,512**	**54,999**	**60,613**	**100,604**	**66.0**	**79,539**
Total Expenditures	**58,512**	**54,999**	**60,613**	**100,604**	**66.0**	**79,539**

Expense Snapshot



City of Mankato

Leading the way...

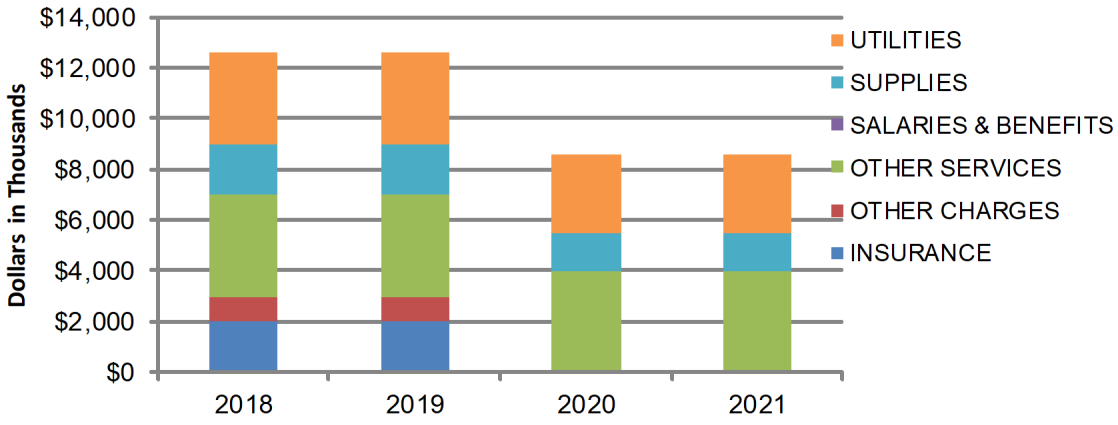
HOUSING MHFA

HOUSING MHFA Introduction

Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INVESTMENT INCOME	1,104	0	0	0	0	0.0
MISCELLANEOUS	4,998	800	0	0	0	0.0
RENTAL INCOME	17,389	9,356	27,000	27,000	0	27,000.0
Total	**23,491**	**10,156**	**27,000**	**27,000**	**0**	**27,000**
EXPENDITURES						
INSURANCE	0	0	2,000	0	-100	0.0
OTHER CHARGES	0	0	1,000	0	-100	0.0
OTHER SERVICES	3,155	1,244	4,000	4,000	0	4,000.0
SALARIES & BENEFITS	3,437	0	0	0	0	0.0
SUPPLIES	585	0	2,000	1,500	-25	1,500.0
UTILITIES	3,091	1,578	3,600	3,100	-14	3,100.0
Total	**10,268**	**2,822**	**12,600**	**8,600**	**(32)**	**8,600**
Net Income (Loss)	**13,223**	**7,334**	**14,400**	**18,400**	**239**	**18,400**

Expense Snapshot

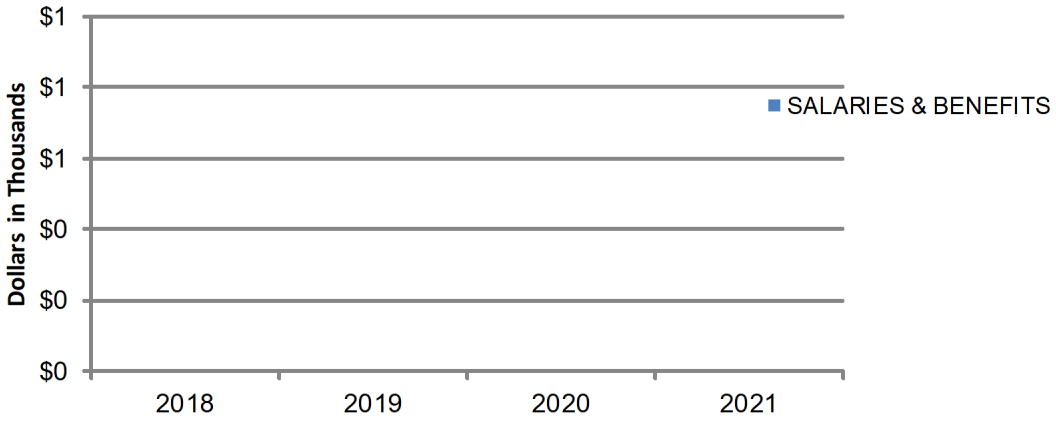


MHFA HOME STRETCH (6463010) Overview

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INVESTMENT INCOME	1,104	0	0	0	0	0
MISCELLANEOUS	0	100	0	0	0	0
Total	**1,104**	**100**	**0**	**0**	**0.0**	**0**
Total Revenues	**1,104**	**100**	**0**	**0**	**0.0**	**0**
EXPENDITURES						
SALARIES & BENEFITS	3,437	0	0	0	0	0
Total	**3,437**	**0**	**0**	**0**	**0.0**	**0**
Total Expenditures	**3,437**	**0**	**0**	**0**	**0.0**	**0**

Expense Snapshot

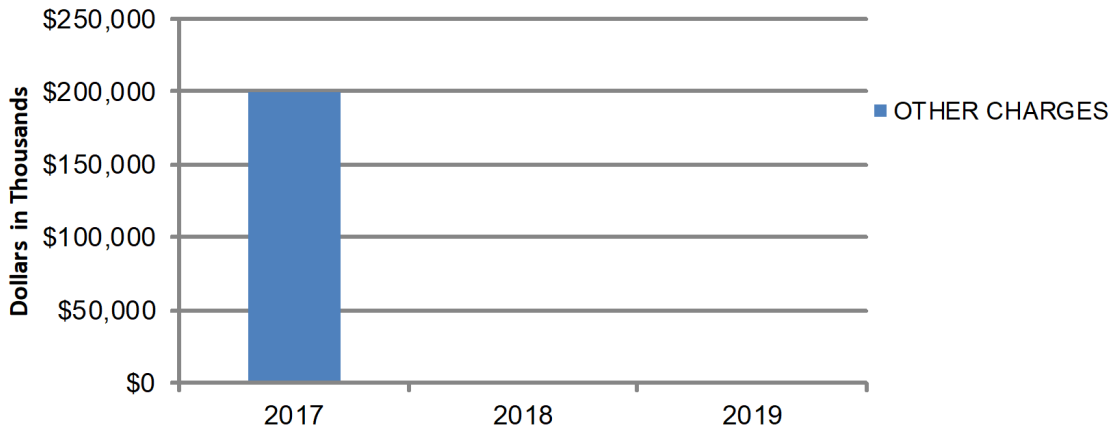


MHFA COMMUNITY REVOLVING LOAN (6463011) Overview

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
MISCELLANEOUS	0	700	0	0	0	0
Total	**0**	**700**	**0**	**0**	**0.0**	**0**
Total Revenues	**0**	**700**	**0**	**0**	**0.0**	**0**
EXPENDITURES						
Total Expenditures	**0**	**0**	**0**	**0**	**0.0**	**0**

Expense Snapshot



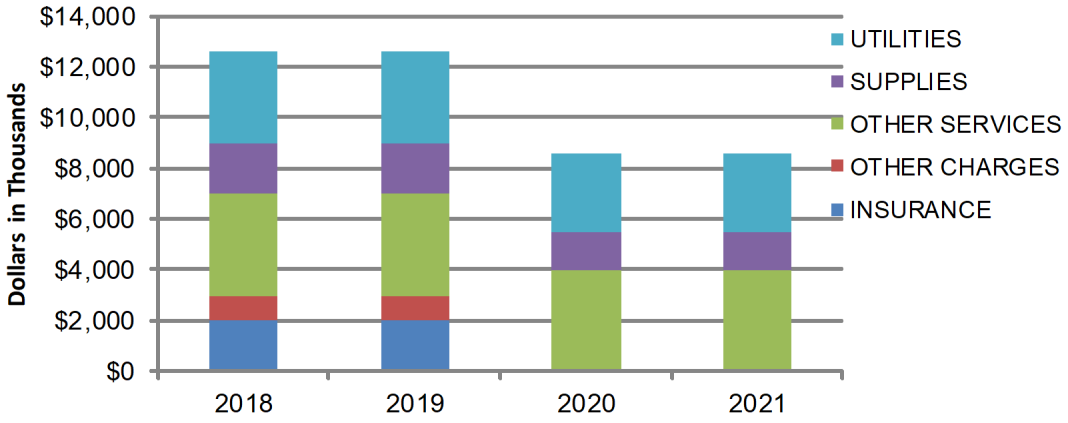
MHFA SITES (6465032) Overview

The purpose of this fund is to account for the costs associated with a first time home buyers education program and to account for all State loan funds originally received from MHFA that are being recycled through this revolving Loan Fund. This program has been designed by the Minnesota Housing Finance Agency (MHFA).

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
MISCELLANEOUS	4,998	0	0	0	0	0
RENTAL INCOME	17,389	9,356	27,000	27,000	0	27,000
Total	**22,387**	**9,356**	**27,000**	**27,000**	**0.0**	**27,000**
Total Revenues	**22,387**	**9,356**	**27,000**	**27,000**	**0.0**	**27,000**
EXPENDITURES						
INSURANCE	0	0	2,000	0	-100	0
OTHER CHARGES	0	0	1,000	0	-100	0
OTHER SERVICES	3,155	1,244	4,000	4,000	0	4,000
SUPPLIES	585	0	2,000	1,500	-25	1,500
UTILITIES	3,091	1,578	3,600	3,100	-14	3,100
Total	**6,831**	**2,822**	**12,600**	**8,600**	**(31.7)**	**8,600**
Total Expenditures	**6,831**	**2,822**	**12,600**	**8,600**	**(31.7)**	**8,600**

Expense Snapshot



City of Mankato

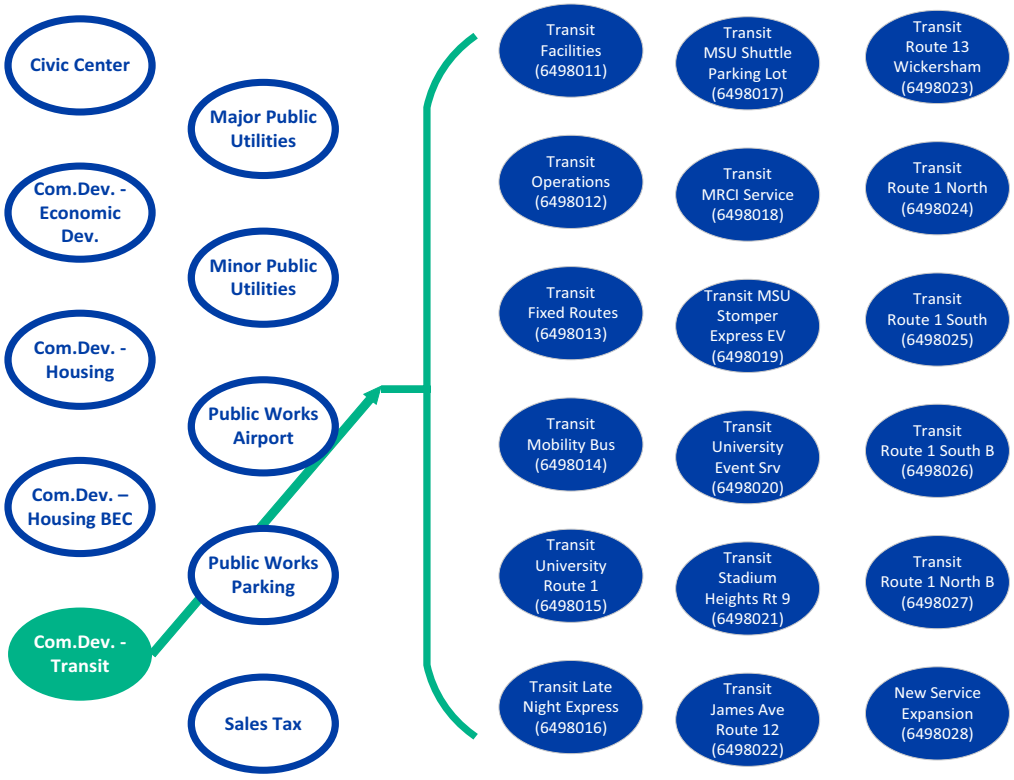
Leading the way...

COMMUNITY DEVELOPMENT - TRANSIT

COMMUNITY DEVELOPMENT - TRANSIT Introduction

Within the Enterprise Funds, Community Development is responsible for Economic Development, Transit, and Housing initiatives. This profile will provide a detailed overview of Transportation. The main operations include coordinating, conducting, and developing efficient means of transit. Community Development is also responsible for Planning and Zoning and Building Inspections which serve functions within the General Fund.

Fund Structure



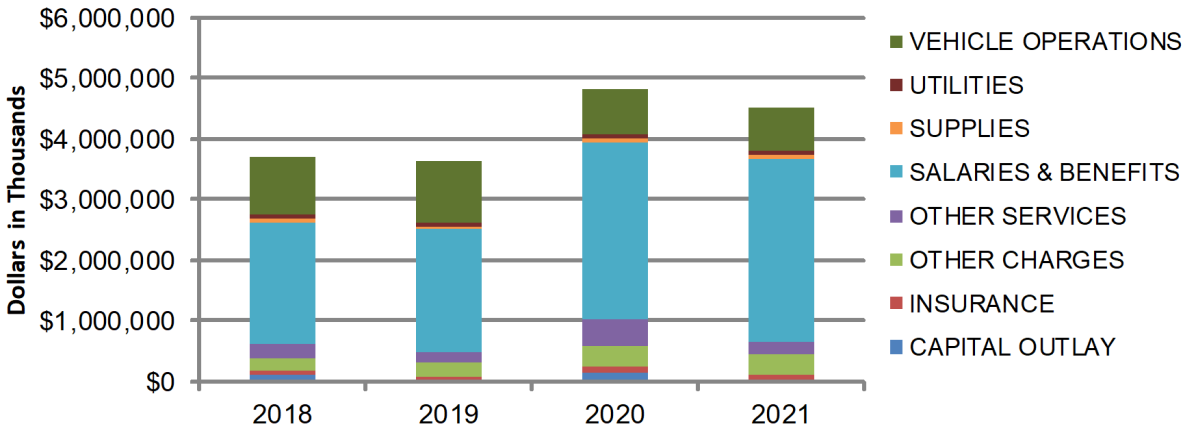
Authorized Staffing

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
FULL-TIME						
BUDGETED SALARY CONTINGENCY	0.00	0.00	0.00	0	42,169	45,149
BUS DRIVER	10.00	10.00	10.00	741,978	834,811	875,421
GIS TECHNICIAN	1.00	1.00	1.00	87,011	96,050	102,012
HEAVY EQUIPMENT TECH B	0.00	1.00	1.00	0	106,378	111,095
PLANNING ASSISTANT	1.00	0.00	0.00	84,015	0	0
TRANSIT ADMINISTRATIVE SUPERVS	1.00	1.00	1.00	93,548	102,896	109,558
TRANSIT MAINTENANCE/RELIEF	1.00	1.00	1.00	86,082	90,702	94,530
TRANSIT OPERATIONS SUPERVISOR	1.00	1.00	1.00	109,857	117,705	124,769
TRANSIT SUPERINTENDENT	1.00	1.00	1.00	117,230	130,826	138,842
TRANSPORTATION DEVELP PLANNER	0.00	1.00	1.00	0	114,799	116,848
Subtotal	**16.00**	**17.00**	**17**	**1,319,721**	**1,636,336**	**1,718,224**
PART-TIME						
BUS DRIVER	11.36	22.09	22.09	586,710	1,224,866	1,255,484
TRANSIT SCHEDULAR	0.73	0.73	0.73	33,600	39,397	40,474
Subtotal	**12.09**	**22.82**	**23**	**620,310**	**1,264,263**	**1,295,958**
FLEXIBLE STAFFING RESOURCES						
	0.00	0.00	0.00	0	23,312	23,312
BUS DRIVER	0.00	0.00	0.00	543,351	0	0
SICK LEAVE LUMP SUM	0.00	0.00	0.00	13,342	0	0
VACATION LEAVE LUMP SUM	0.00	0.00	0.00	5,983	0	0
Subtotal	**0.00**	**0.00**	**0**	**562,676**	**23,312**	**23,312**
Total	**28.09**	**39.82**	**40**	**2,502,707**	**2,923,911**	**3,037,494**

Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
BILLINGS TO DEPARTME	0	30,814	0	184,512	0	184,512.0
FEDERAL GRANTS	958,420	0	588,000	730,000	24	760,000.0
INTERFUND TRANSFER	593,876	12,500	80,100	12,500	-84	12,500.0
INVESTMENT INCOME	0	0	1,000	0	-100	0.0
LOCAL GRANTS	53,351	0	75,000	70,000	-7	72,800.0
MISCELLANEOUS	17,929	1,221	10,500	0	-100	0.0
SALES	164,095	85,907	194,000	178,070	-8	179,070.0
STATE GRANTS	2,462,383	1,424,825	3,907,200	3,721,508	-5	3,614,241.0
TAXES	165,000	0	165,000	165,000	0	165,000.0
Total	**4,415,054**	**1,555,268**	**5,020,800**	**5,061,590**	**1**	**4,988,123**
EXPENDITURES						
CAPITAL OUTLAY	0	0	5,000	145,000	2,800	25,000.0
INSURANCE	79,800	47,662	113,909	94,200	-17	94,200.0
OTHER CHARGES	381,351	108,963	237,371	337,000	42	340,400.0
OTHER SERVICES	145,583	25,085	188,669	461,200	144	188,348.0
SALARIES & BENEFITS	1,923,714	981,087	2,502,707	2,923,911	17	3,037,494.0
SUPPLIES	30,279	8,903	57,084	65,300	14	59,345.0
UTILITIES	44,814	31,658	61,620	65,000	5	67,600.0
VEHICLE OPERATIONS	958,914	379,581	1,184,493	743,633	-37	725,823.7
Total	**3,564,455**	**1,582,939**	**4,350,853**	**4,835,244**	**11**	**4,538,211**
Net Income (Loss)	**850,599**	**(27,671)**	**669,947**	**226,346**	**(3,248)**	**449,912**

Expense Snapshot



5-Year Fund Projection

August 8, 2019	Budget 2019		Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Comments
Transit Revenue:								
Tax Levy	165,000		165,000	165,000	165,000	165,000	165,000	Levy to remain flat
Federal Aid	588,000		730,000	760,000	1,000,000	1,000,000	1,000,000	Estimate of Federal Funding
State Aid	3,338,800		3,721,508	3,614,241	3,800,000	3,900,000	4,000,000	Estimate of State Funding
Local Aid	75,000		70,000	72,800	75,000	75,000	75,000	
Route Fares	175,500		178,070	179,070	190,000	190,000	190,000	Farebox revenue to remain flat
Miscellaneous	1,000		-	-	-	-	-	
Interest	1,000		-	-	-	-	-	
Transfers	12,500		12,500	12,500	12,500	12,500	12,500	General Fund transfer - LNX
Fund Balance Allocation	67,600		-	-	-		-	
Total Transit Revenue	4,424,400		4,877,078	4,803,611	5,242,500	5,342,500	5,442,500	
Transit Expenditues:								
Salary & Benefits	2,025,944		2,923,911	3,037,494	3,110,000	3,190,000	3,270,000	Reflects 2.5% projected increase from 2022 through 2024
Commodities / Supplies	53,296		65,300	59,345	60,000	60,000	60,000	Reflects flat to modest increase throughout period
Other Services	183,174		461,200	188,348	480,000	490,000	500,000	Reflects flat to modest increase throughout period
Insurance	69,555		94,200	94,200	95,000	95,000	95,000	Reflects flat to modest increase throughout period
Utilities	61,620		65,000	67,600	70,000	70,000	70,000	Reflects flat to modest increase throughout period
Other Charges	235,044		337,000	340,400	350,000	360,000	370,000	Reflects flat to modest increase throughout period
Capital Outlay	5,000		55,000	25,000	-	-	-	
Vehicle Transfers	998,461		743,633	725,824	750,000	750,000	750,000	Reflects flat to modest increase throughout period
Other Financing / Transfers	-		-	-	-		-	
Total Transit Expenditures	3,632,094		4,745,244	4,538,211	4,915,000	5,015,000	5,115,000	
Income or (Loss)	792,306		131,834	265,400	327,500	327,500	327,500	
Fund Balance - January 1	594,191		1,386,497	1,518,331	1,783,731	2,111,231	2,438,731	
Income or Loss	792,306		131,834	265,400	327,500	327,500	327,500	
Fund Balance - December 31	1,386,497		1,518,331	1,783,731	2,111,231	2,438,731	2,766,231	
Fund Balance as a % of Expenditures	29.22%		33.46%	36.29%	42.10%	47.68%		

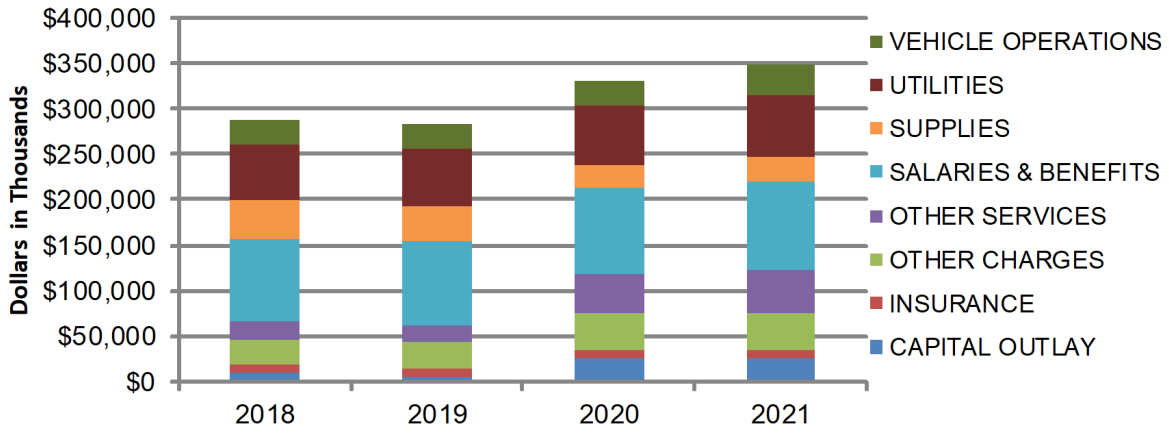
TRANSIT FACILITIES (6498011) Overview

This budget accounts for all of the day to day activity and maintenance associated with the transit facility. The most substantial expenditures related to this budget are from salaries and benefits.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
Total Revenues					**0.0**	
EXPENDITURES						
CAPITAL OUTLAY	0	0	5,000	25,000	400	25,000
INSURANCE	9,429	5,183	9,591	11,000	15	11,000
OTHER CHARGES	230,570	3,993	28,573	38,500	35	40,040
OTHER SERVICES	15,494	7,602	19,498	44,900	130	46,696
SALARIES & BENEFITS	78,351	31,713	90,906	92,960	2	96,788
SUPPLIES	24,254	2,247	40,332	27,000	-33	28,080
UTILITIES	42,739	25,706	61,620	65,000	5	67,600
VEHICLE OPERATIONS	31,080	11,325	26,894	26,688	-1	32,858
Total	**431,912**	**87,763**	**282,414**	**331,048**	**17.2**	**348,062**
Total Expenditures	**431,912**	**87,763**	**282,414**	**331,048**	**17.2**	**348,062**

Expense Snapshot



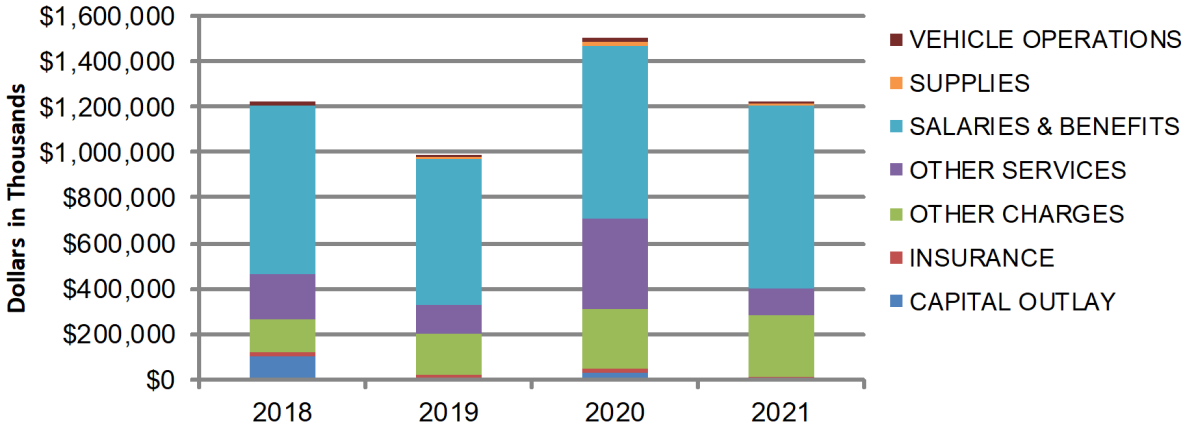
TRANSIT OPERATIONS (6498012) Overview

The purpose of this budget is to account for the activity related to the overall oversite and administration of the transit function as a whole. Within this budget the tax levy related to transit is collected, as well as various state aid fund sources. The largest expense related to this budget are related to salaries and benefit costs.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	0	0	61,600	0	-100	0
INVESTMENT INCOME	0	0	1,000	0	-100	0
MISCELLANEOUS	275	634	1,000	0	-100	0
SALES	41,256	16,001	38,000	45,000	18	45,000
STATE GRANTS	237,321	0	334,000	244,000	-27	20,000
TAXES	165,000	0	165,000	165,000	0	165,000
Total	**443,852**	**16,636**	**600,600**	**454,000**	**(24.4)**	**230,000**
Total Revenues	**443,852**	**16,636**	**600,600**	**454,000**	**(24.4)**	**230,000**
EXPENDITURES						
CAPITAL OUTLAY	0	0	0	30,000	0	0
INSURANCE	14,506	7,330	18,500	15,000	-19	15,000
OTHER CHARGES	137,990	73,318	183,708	266,500	45	267,080
OTHER SERVICES	114,902	8,694	128,562	393,500	206	117,940
SALARIES & BENEFITS	540,485	194,405	644,335	766,162	19	804,689
SUPPLIES	3,766	5,207	1,968	16,300	728	8,385
VEHICLE OPERATIONS	52,482	26,438	15,952	15,860	-1	9,690
Total	**864,131**	**315,392**	**993,024**	**1,503,322**	**51.4**	**1,222,784**
Total Expenditures	**864,131**	**315,392**	**993,024**	**1,503,322**	**51.4**	**1,222,784**

Expense Snapshot



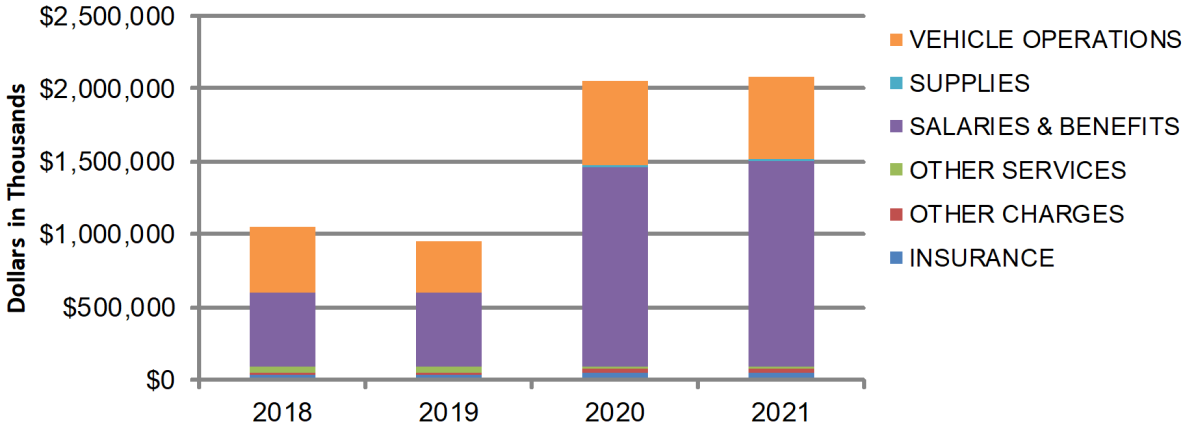
TRANSIT FIXED ROUTES (6498013) Overview

The purpose of this budget is to account for all financial activity related to fixed routes.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
FEDERAL GRANTS	958,420	0	588,000	730,000	24	760,000
LOCAL GRANTS	45,311	0	75,000	70,000	-7	72,800
MISCELLANEOUS	14,987	196	0	0	0	0
SALES	80,098	39,458	95,000	97,070	2	97,070
STATE GRANTS	1,322,748	1,039,853	1,765,000	2,688,339	52	2,775,072
Total	**2,421,565**	**1,079,508**	**2,523,000**	**3,585,409**	**42.1**	**3,704,942**
Total Revenues	**2,421,565**	**1,079,508**	**2,523,000**	**3,585,409**	**42.1**	**3,704,942**
EXPENDITURES						
INSURANCE	18,045	22,959	31,000	53,000	71	53,000
OTHER CHARGES	1,887	10,306	22,460	21,500	-4	22,360
OTHER SERVICES	6,908	4,500	32,435	16,300	-50	16,952
SALARIES & BENEFITS	749,295	447,741	507,318	1,364,453	169	1,408,569
SUPPLIES	0	0	10,633	15,000	41	15,600
VEHICLE OPERATIONS	495,101	243,544	347,922	586,369	69	569,704
Total	**1,271,236**	**729,050**	**951,768**	**2,056,622**	**116.1**	**2,086,185**
Total Expenditures	**1,271,236**	**729,050**	**951,768**	**2,056,622**	**116.1**	**2,086,185**

Expense Snapshot



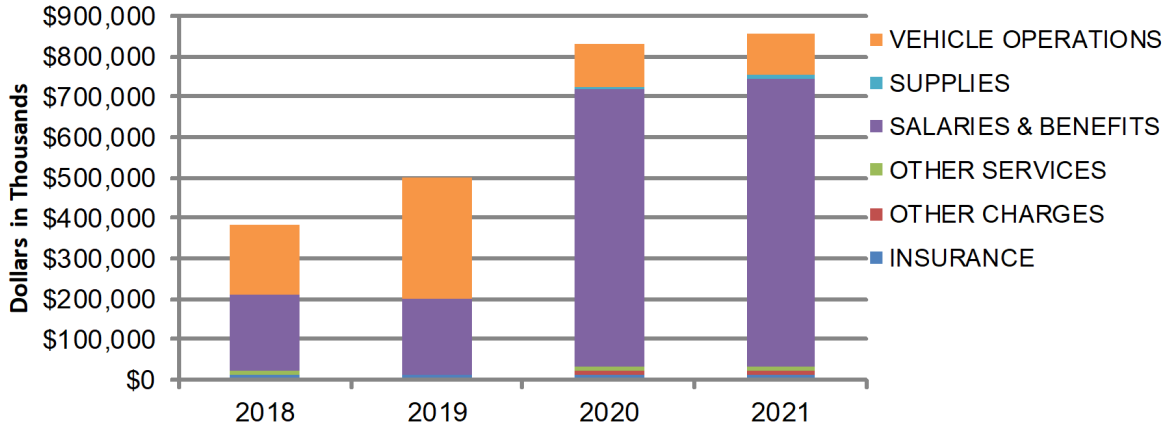
TRANSIT MOBILITY BUS (6498014) Overview

The purpose of this budget is to account for all financial activity related to the Mobility Bus.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	0	0	6,000	0	-100	0
SALES	22,315	10,230	30,000	32,000	7	33,000
STATE GRANTS	378,250	142,375	347,000	789,169	127	819,169
Total	**400,565**	**152,605**	**383,000**	**821,169**	**114.4**	**852,169**
Total Revenues	**400,565**	**152,605**	**383,000**	**821,169**	**114.4**	**852,169**
EXPENDITURES						
INSURANCE	9,923	3,731	10,464	13,200	26	13,200
OTHER CHARGES	0	0	200	10,500	5,150	10,920
OTHER SERVICES	685	0	2,164	6,500	200	6,760
SALARIES & BENEFITS	204,888	98,746	187,890	689,241	267	716,076
SUPPLIES	0	0	260	7,000	2,592	7,280
VEHICLE OPERATIONS	113,366	36,493	298,788	103,354	-65	102,209
Total	**328,862**	**138,970**	**499,765**	**829,795**	**66.0**	**856,445**
Total Expenditures	**328,862**	**138,970**	**499,765**	**829,795**	**66.0**	**856,445**

Expense Snapshot



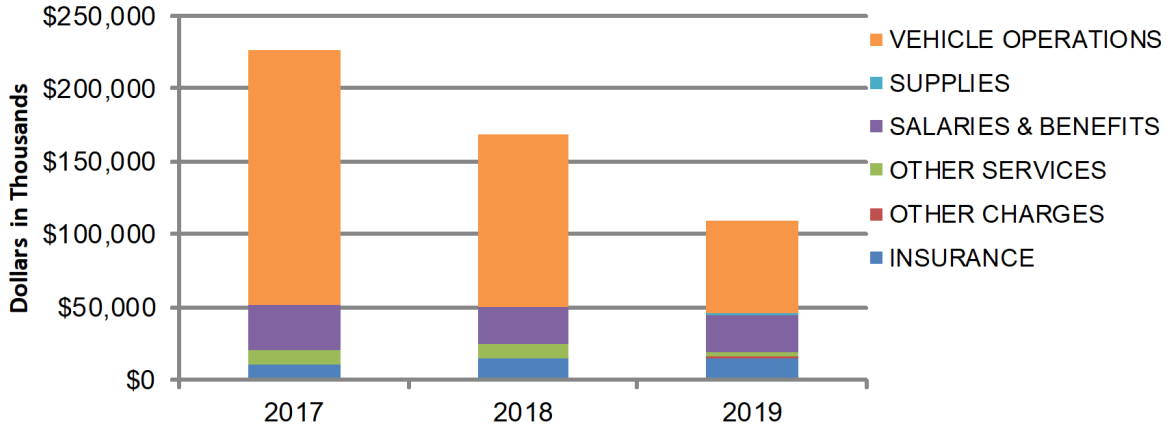
TRANSIT UNIVERSITY ROUTE 1 (6498015) Overview

The purpose of this budget is to account for all financial activity related to Transit University Route.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
MISCELLANEOUS	0	0	500	0	-100	0
SALES	210	0	1,000	0	-100	0
STATE GRANTS	87,860	0	132,000	0	-100	0
Total	**88,070**	**0**	**133,500**	**0**	**(100.0)**	**0**
Total Revenues	**88,070**	**0**	**133,500**	**0**	**(100.0)**	**0**
EXPENDITURES						
INSURANCE	7,573	0	14,730	0	-100	0
OTHER CHARGES	0	0	885	0	-100	0
OTHER SERVICES	0	0	3,972	0	-100	0
SALARIES & BENEFITS	23,323	0	25,372	0	-100	0
SUPPLIES	0	0	848	0	-100	0
VEHICLE OPERATIONS	11,771	0	63,208	0	-100	0
Total	**42,667**	**0**	**109,015**	**0**	**(100.0)**	**0**
Total Expenditures	**42,667**	**0**	**109,015**	**0**	**(100.0)**	**0**

Expense Snapshot



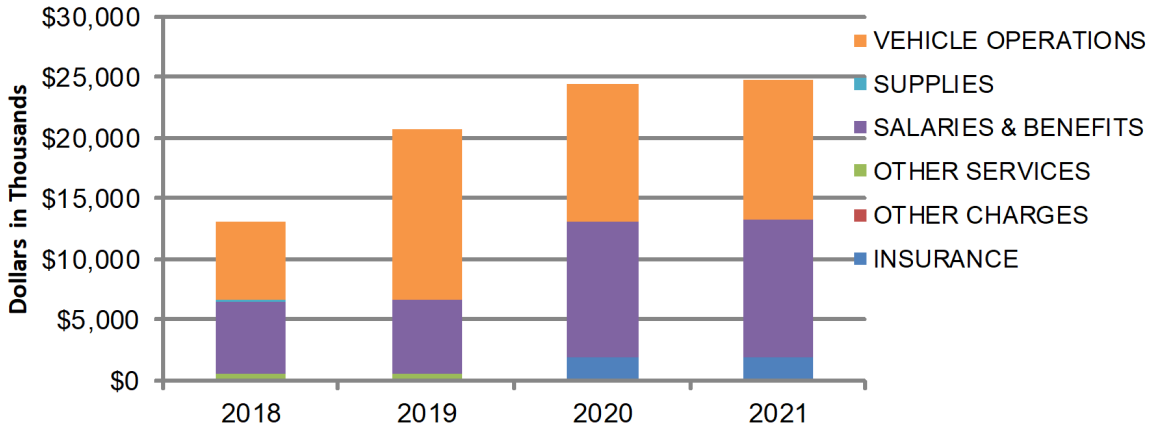
TRANSIT LATE NIGHT EXPRESS (6498016) Overview

The purpose of this budget is to account for all financial activity related to the Late Night Express.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	12,500	12,500	12,500	12,500	0	12,500
SALES	2,921	1,854	12,500	4,000	-68	4,000
Total	**15,421**	**14,354**	**25,000**	**16,500**	**(34.0)**	**16,500**
Total Revenues	**15,421**	**14,354**	**25,000**	**16,500**	**(34.0)**	**16,500**
EXPENDITURES						
INSURANCE	260	910	0	2,000	0	2,000
OTHER CHARGES	0	76	103	0	-100	0
OTHER SERVICES	0	0	515	0	-100	0
SALARIES & BENEFITS	5,576	3,260	5,999	11,095	85	11,372
SUPPLIES	0	0	103	0	-100	0
VEHICLE OPERATIONS	7,996	2,606	14,079	11,363	-19	11,363
Total	**13,832**	**6,852**	**20,799**	**24,458**	**17.6**	**24,735**
Total Expenditures	**13,832**	**6,852**	**20,799**	**24,458**	**17.6**	**24,735**

Expense Snapshot



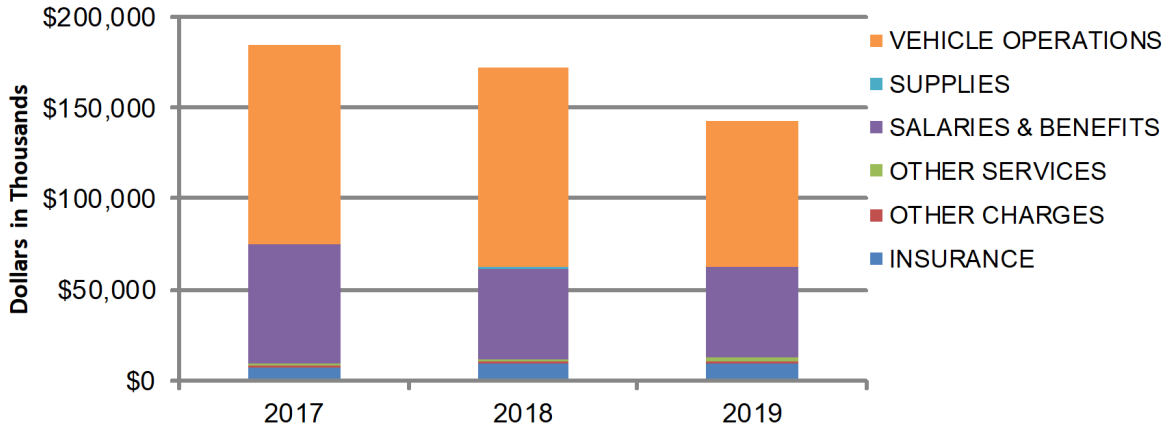
TRANSIT MSU SHUTTLE PARKING LO (6498017) Overview

The purpose of this budget is to account for all financial activity related to the MSU shuttle parking lot.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
SALES	42	0	1,000	0	-100	0
STATE GRANTS	81,059	0	152,000	0	-100	0
Total	**81,101**	**0**	**153,000**	**0**	**(100.0)**	**0**
Total Revenues	**81,101**	**0**	**153,000**	**0**	**(100.0)**	**0**
EXPENDITURES						
INSURANCE	5,067	0	9,820	0	-100	0
OTHER CHARGES	0	0	1,242	0	-100	0
OTHER SERVICES	0	0	1,333	0	-100	0
SALARIES & BENEFITS	22,680	0	49,855	0	-100	0
SUPPLIES	0	0	462	0	-100	0
VEHICLE OPERATIONS	33,863	0	80,498	0	-100	0
Total	**61,610**	**0**	**143,210**	**0**	**(100.0)**	**0**
Total Expenditures	**61,610**	**0**	**143,210**	**0**	**(100.0)**	**0**

Expense Snapshot



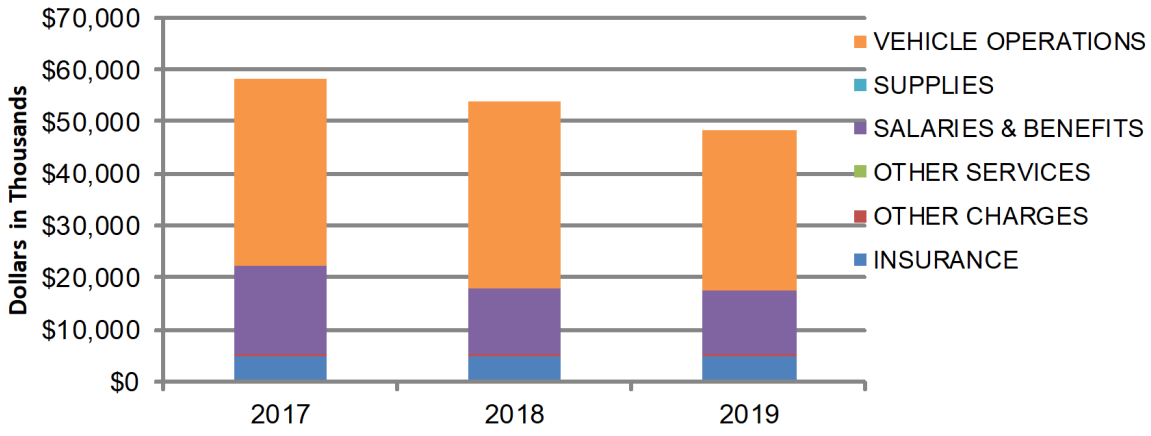
TRANSIT MRCI SERVICE (6498018) Overview

The purpose of this budget is to account for all financial activity related to MRCI Service.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
SALES	355	0	11,000	0	-100	0
Total	**355**	**0**	**11,000**	**0**	**(100.0)**	**0**
Total Revenues	**355**	**0**	**11,000**	**0**	**(100.0)**	**0**
EXPENDITURES						
INSURANCE	2,533	0	5,000	0	-100	0
OTHER CHARGES	0	0	200	0	-100	0
SALARIES & BENEFITS	7,106	0	12,406	0	-100	0
SUPPLIES	0	0	56	0	-100	0
VEHICLE OPERATIONS	267	0	30,597	0	-100	0
Total	**9,906**	**0**	**48,259**	**0**	**(100.0)**	**0**
Total Expenditures	**9,906**	**0**	**48,259**	**0**	**(100.0)**	**0**

Expense Snapshot



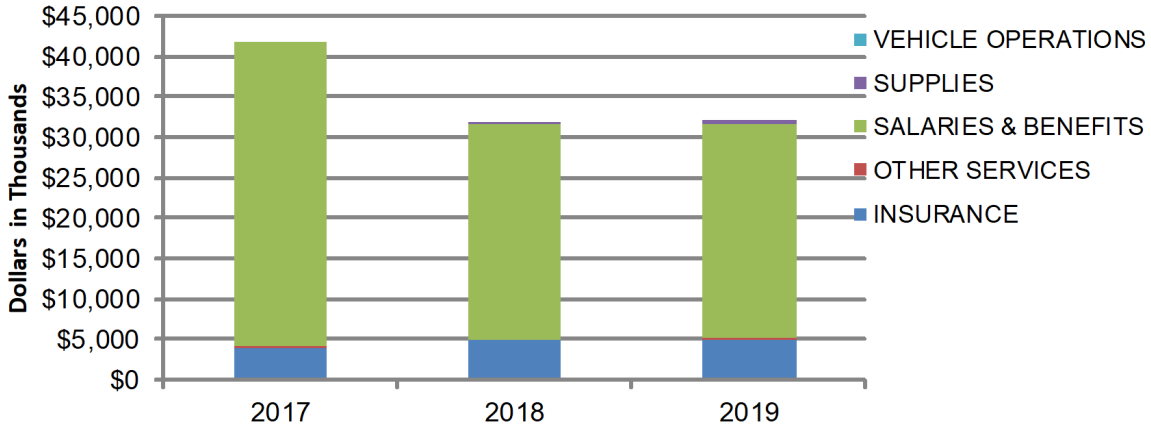
TRANSIT MSU STOMPER EXPRESS EV (6498019) Overview

The purpose of this budget is to account for all financial activity related to MSU Stomper Express.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
SALES	353	0	1,000	0	-100	0
STATE GRANTS	35,662	0	105,000	0	-100	0
Total	**36,015**	**0**	**106,000**	**0**	**(100.0)**	**0**
Total Revenues	**36,015**	**0**	**106,000**	**0**	**(100.0)**	**0**
EXPENDITURES						
INSURANCE	2,533	0	4,986	0	-100	0
OTHER SERVICES	0	0	82	0	-100	0
SALARIES & BENEFITS	18,905	0	26,604	0	-100	0
SUPPLIES	0	0	465	0	-100	0
VEHICLE OPERATIONS	17,457	0	0	0	0	0
Total	**38,895**	**0**	**32,137**	**0**	**(100.0)**	**0**
Total Expenditures	**38,895**	**0**	**32,137**	**0**	**(100.0)**	**0**

Expense Snapshot



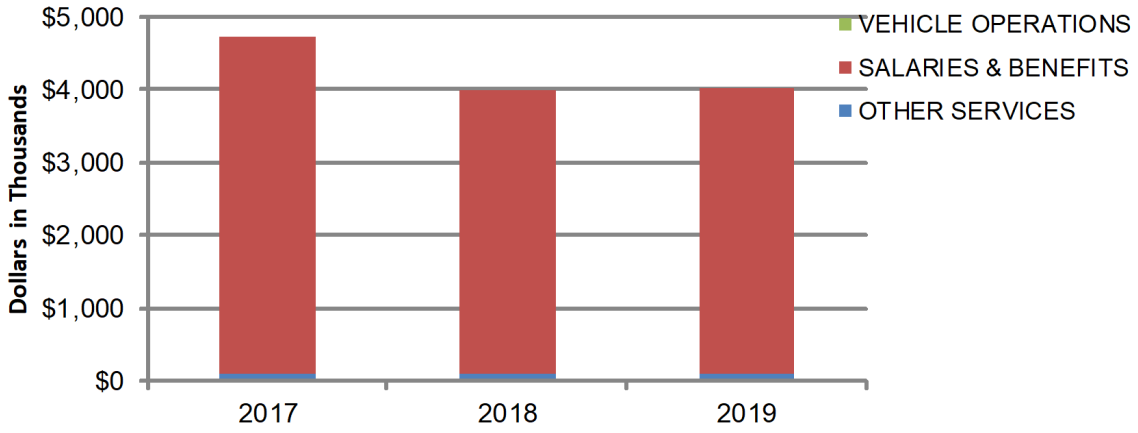
TRANSIT UNIVERSITY EVENT SERVI (6498020) Overview

The purpose of this budget is to account for all financial activity related to University Event Service.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
MISCELLANEOUS	0	0	9,000	0	-100	0
Total	**0**	**0**	**9,000**	**0**	**(100.0)**	**0**
Total Revenues	**0**	**0**	**9,000**	**0**	**(100.0)**	**0**
EXPENDITURES						
OTHER SERVICES	0	0	108	0	-100	0
SALARIES & BENEFITS	913	0	3,902	0	-100	0
VEHICLE OPERATIONS	3,136	0	0	0	0	0
Total	**4,050**	**0**	**4,010**	**0**	**(100.0)**	**0**
Total Expenditures	**4,050**	**0**	**4,010**	**0**	**(100.0)**	**0**

Expense Snapshot



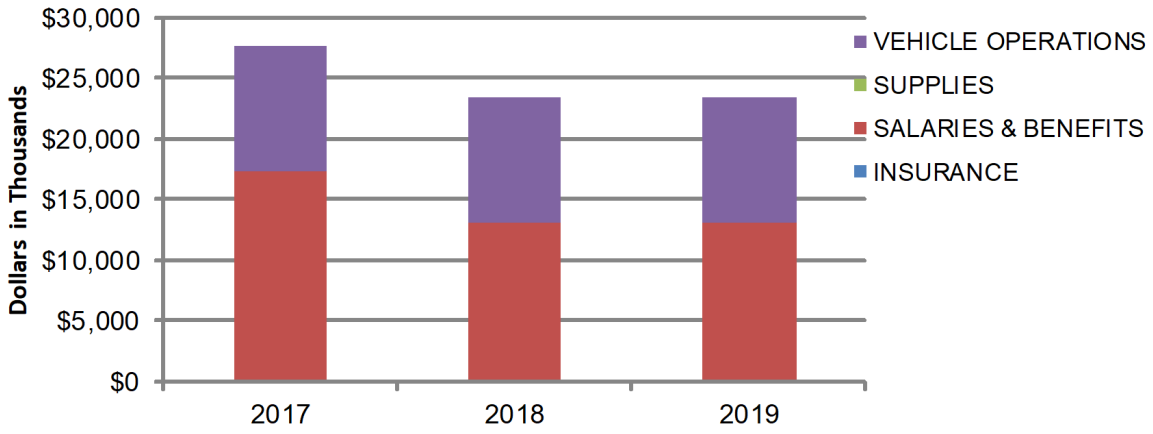
TRANSIT STADIUM HEIGHTS RT 9 (6498021) Overview

The purpose of this budget is to account for all financial activity related to Stadium Heights Route 9.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
SALES	105	0	100	0	-100	0
STATE GRANTS	22,001	0	40,000	0	-100	0
Total	**22,106**	**0**	**40,100**	**0**	**(100.0)**	**0**
Total Revenues	**22,106**	**0**	**40,100**	**0**	**(100.0)**	**0**
EXPENDITURES						
INSURANCE	2,533	0	0	0	0	0
SALARIES & BENEFITS	535	0	13,103	0	-100	0
SUPPLIES	0	0	103	0	-100	0
VEHICLE OPERATIONS	5,680	0	10,229	0	-100	0
Total	**8,748**	**0**	**23,435**	**0**	**(100.0)**	**0**
Total Expenditures	**8,748**	**0**	**23,435**	**0**	**(100.0)**	**0**

Expense Snapshot



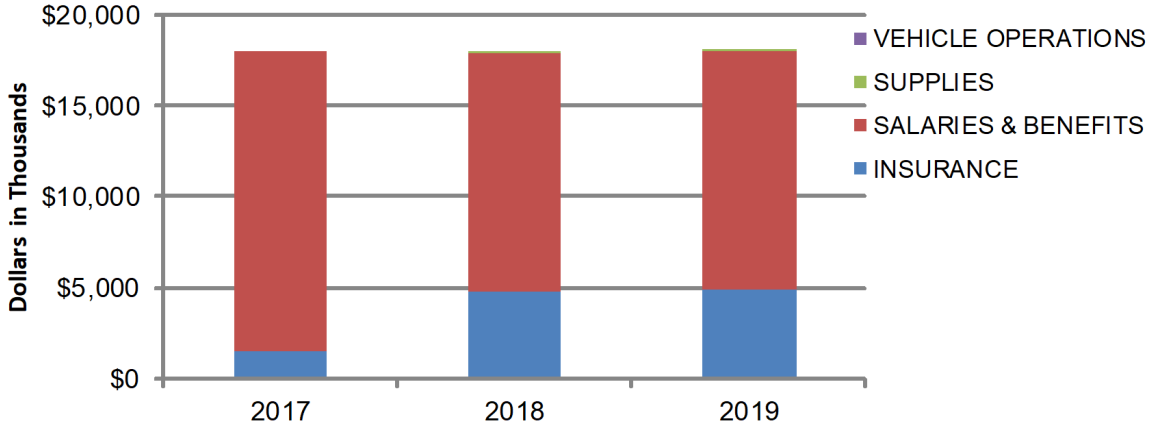
TRANSIT JAMES AVENUE ROUTE 12 (6498022) Overview

The purpose of this budget is to account for all financial activity related to James Avenue Route 12.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
SALES	642	0	0	0	0	0
STATE GRANTS	22,753	0	39,400	0	-100	0
Total	**23,395**	**0**	**39,400**	**0**	**(100.0)**	**0**
Total Revenues	**23,395**	**0**	**39,400**	**0**	**(100.0)**	**0**
EXPENDITURES						
INSURANCE	2,533	0	4,909	0	-100	0
SALARIES & BENEFITS	1,061	0	13,103	0	-100	0
SUPPLIES	0	0	103	0	-100	0
VEHICLE OPERATIONS	7,652	0	0	0	0	0
Total	**11,246**	**0**	**18,115**	**0**	**(100.0)**	**0**
Total Expenditures	**11,246**	**0**	**18,115**	**0**	**(100.0)**	**0**

Expense Snapshot



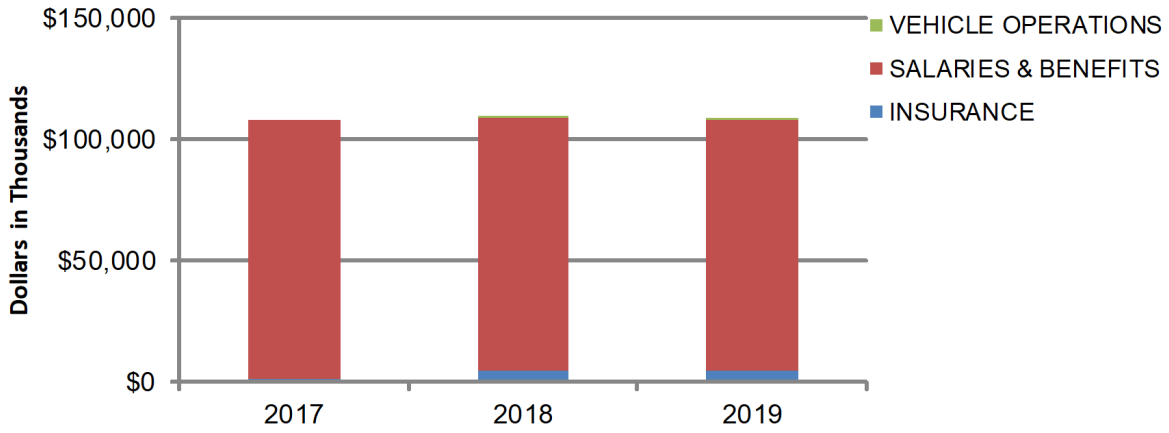
TRANSIT ROUTE 13 WICKERSHAM (6498023) Overview

The purpose of this budget is to account for all financial activity related to Route 13 Wickersham.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
SALES	2,759	0	4,000	0	-100	0
Total	**2,759**	**0**	**4,000**	**0**	**(100.0)**	**0**
Total Revenues	**2,759**	**0**	**4,000**	**0**	**(100.0)**	**0**
EXPENDITURES						
INSURANCE	2,533	0	4,909	0	-100	0
SALARIES & BENEFITS	36,733	0	102,733	0	-100	0
VEHICLE OPERATIONS	67,958	0	300	0	-100	0
Total	**107,223**	**0**	**107,942**	**0**	**(100.0)**	**0**
Total Expenditures	**107,223**	**0**	**107,942**	**0**	**(100.0)**	**0**

Expense Snapshot



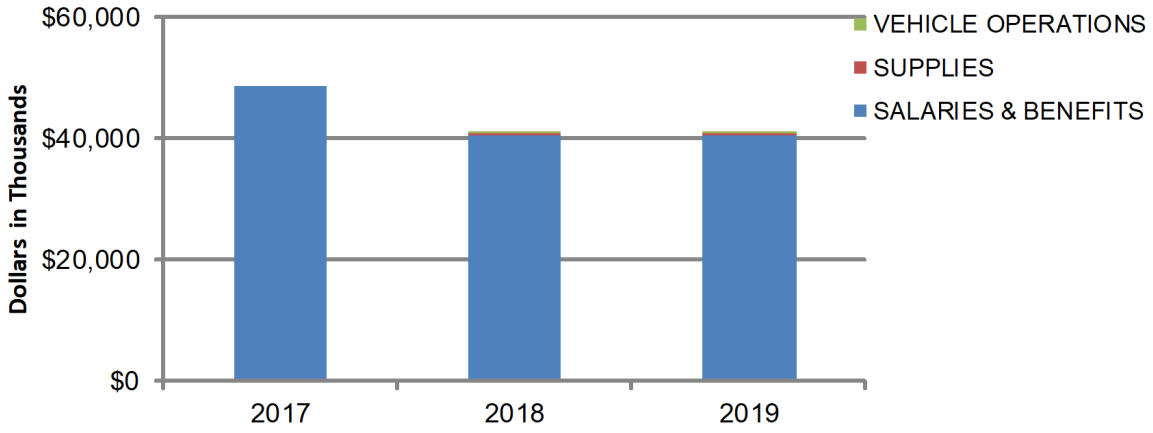
TRANSIT ROUTE 1 NORTH (6498024) Overview

The purpose of this budget is to account for all financial activity related to Route 1 North.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
SALES	91	0	100	0	-100	0
STATE GRANTS	0	0	25,000	0	-100	0
Total	**91**	**0**	**25,100**	**0**	**(100.0)**	**0**
Total Revenues	**91**	**0**	**25,100**	**0**	**(100.0)**	**0**
EXPENDITURES						
SALARIES & BENEFITS	11,236	0	40,429	0	-100	0
SUPPLIES	0	0	309	0	-100	0
VEHICLE OPERATIONS	24,015	0	300	0	-100	0
Total	**35,251**	**0**	**41,038**	**0**	**(100.0)**	**0**
Total Expenditures	**35,251**	**0**	**41,038**	**0**	**(100.0)**	**0**

Expense Snapshot



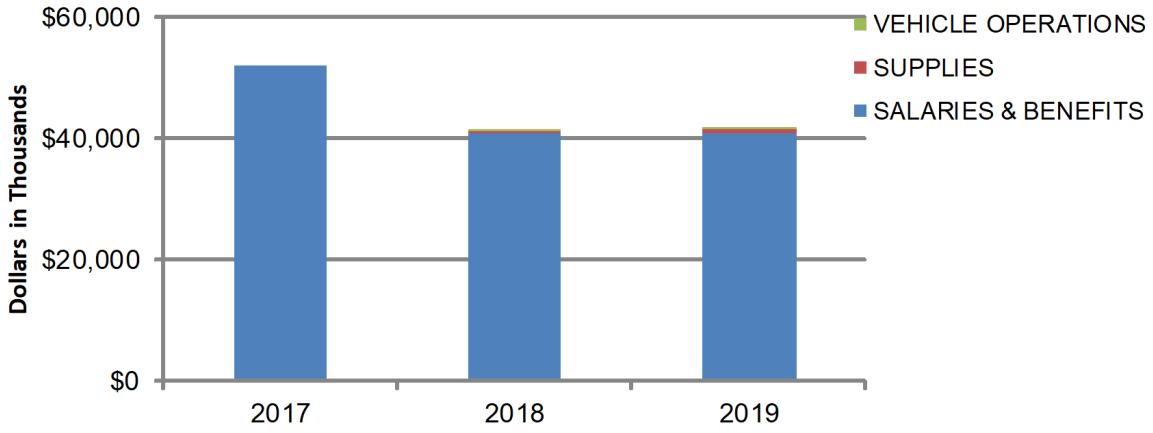
TRANSIT ROUTE 1 SOUTH (6498025) Overview

The purpose of this budget is to account for all financial activity related to Route 1 South.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
SALES	128	0	100	0	-100	0
STATE GRANTS	0	0	25,000	0	-100	0
Total	**128**	**0**	**25,100**	**0**	**(100.0)**	**0**
Total Revenues	**128**	**0**	**25,100**	**0**	**(100.0)**	**0**
EXPENDITURES						
SALARIES & BENEFITS	8,761	0	40,692	0	-100	0
SUPPLIES	0	0	927	0	-100	0
VEHICLE OPERATIONS	17,567	0	300	0	-100	0
Total	**26,328**	**0**	**41,919**	**0**	**(100.0)**	**0**
Total Expenditures	**26,328**	**0**	**41,919**	**0**	**(100.0)**	**0**

Expense Snapshot



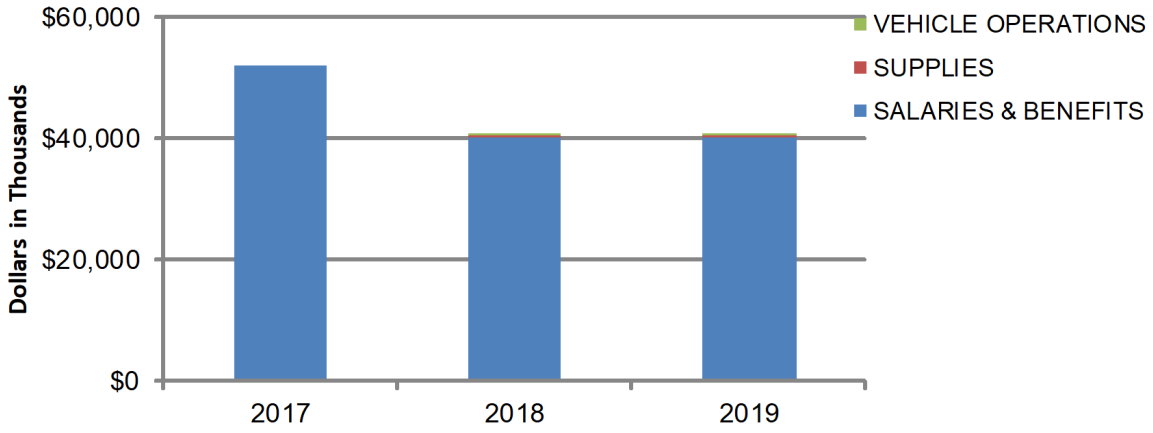
TRANSIT ROUTE 1 SOUTH B (6498026) Overview

The purpose of this budget is to account for all financial activity related to Route 1 South B.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
SALES	90	0	100	0	-100	0
STATE GRANTS	0	0	25,000	0	-100	0
Total	**90**	**0**	**25,100**	**0**	**(100.0)**	**0**
Total Revenues	**90**	**0**	**25,100**	**0**	**(100.0)**	**0**
EXPENDITURES						
SALARIES & BENEFITS	7,562	0	40,139	0	-100	0
SUPPLIES	0	0	206	0	-100	0
VEHICLE OPERATIONS	32,262	0	300	0	-100	0
Total	**39,824**	**0**	**40,645**	**0**	**(100.0)**	**0**
Total Expenditures	**39,824**	**0**	**40,645**	**0**	**(100.0)**	**0**

Expense Snapshot



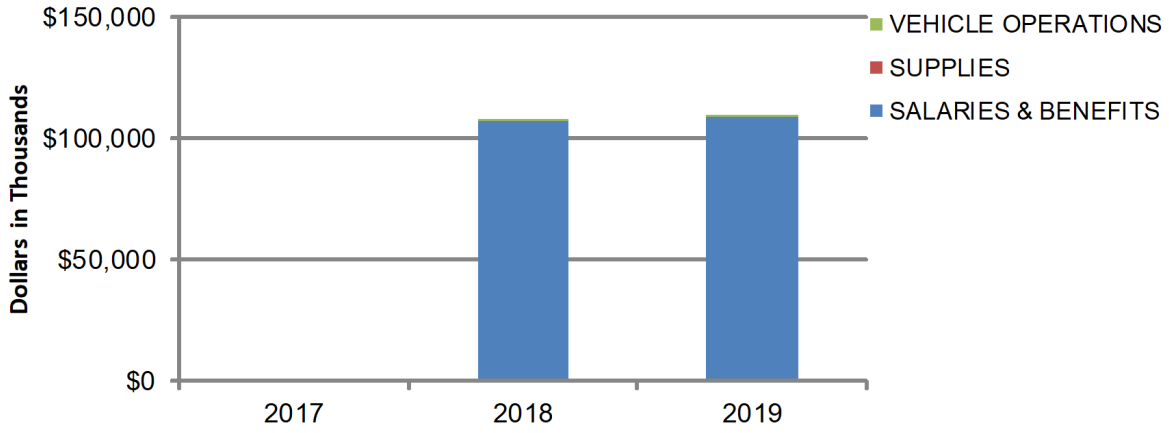
TRANSIT ROUTE 1 NORTH B (6498027) Overview

This budget accounts for all activity related to Transit Route 1 North B.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
SALES	43	0	100	0	-100	0
STATE GRANTS	0	0	25,000	0	-100	0
Total	**43**	**0**	**25,100**	**0**	**(100.0)**	**0**
Total Revenues	**43**	**0**	**25,100**	**0**	**(100.0)**	**0**
EXPENDITURES						
SALARIES & BENEFITS	46,257	0	108,425	0	-100	0
SUPPLIES	0	0	309	0	-100	0
VEHICLE OPERATIONS	0	0	300	0	-100	0
Total	**46,257**	**0**	**109,034**	**0**	**(100.0)**	**0**
Total Expenditures	**46,257**	**0**	**109,034**	**0**	**(100.0)**	**0**

Expense Snapshot

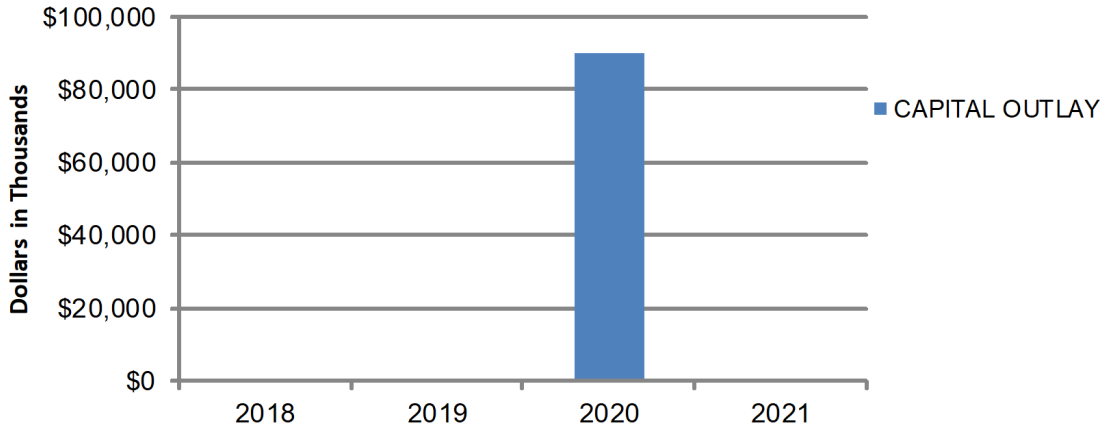


TRANSIT CAPITAL IMPROVEMENTS (6498040) Overview

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
BILLINGS TO DEPARTME	0	30,814	0	184,512	0	184,512
INTERFUND TRANSFER	581,376	0	0	0	0	0
Total	**581,376**	**30,814**	**0**	**184,512**	**0.0**	**184,512**
Total Revenues	**581,376**	**30,814**	**0**	**184,512**	**0.0**	**184,512**
EXPENDITURES						
CAPITAL OUTLAY	0	0	0	90,000	0	0
Total	**0**	**0**	**0**	**90,000**	**0.0**	**0**
Total Expenditures	**0**	**0**	**0**	**90,000**	**0.0**	**0**

Expense Snapshot

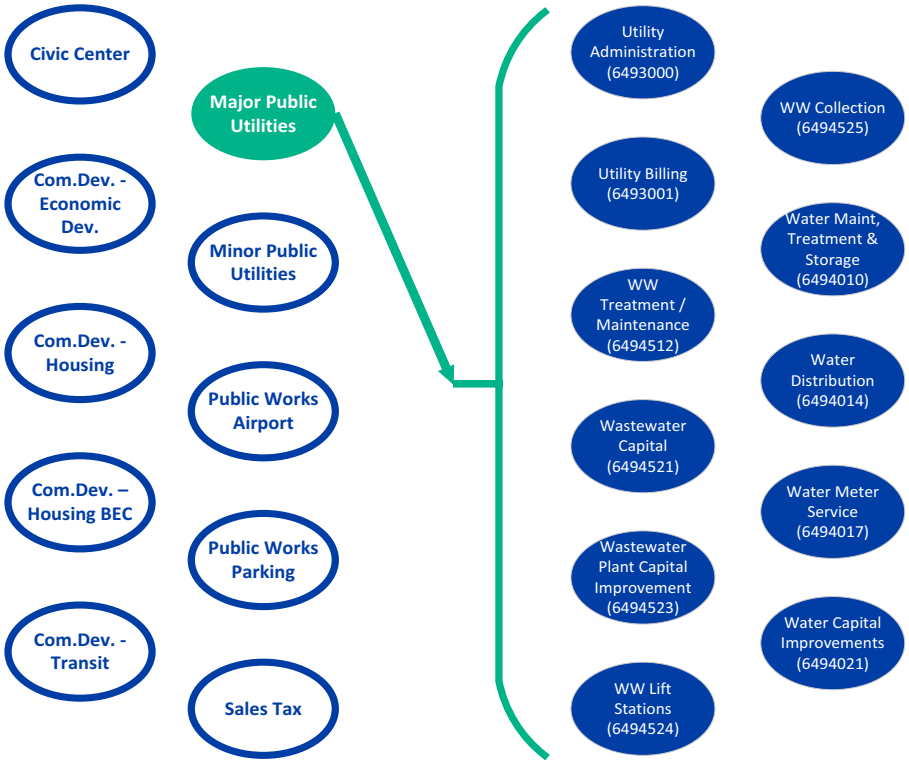




MAJOR PUBLIC UTILITIES

MAJOR PUBLIC UTILITIES Introduction

Fund Structure



Authorized Staffing

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
FULL-TIME						
ASSISTANT TO CITY MANAGER	0.00	0.60	0.60	0	84,581	89,928
CHEMIST (WATER TREATMENT PLAN)	0.00	1.00	1.00	0	114,508	121,389
CHEMIST - WATER TREATMENT PLAN	1.00	0.00	0.00	104,097	0	0
DIRECTOR OF PUB UTILITY	1.00	0.00	0.00	183,225	0	0
DIRECTOR OF PUBLIC WORKS	0.15	0.30	0.30	27,641	58,896	62,078
ENVIROMENTAL SUSTANAIBILITY CO	0.00	0.65	0.65	0	69,258	73,954
ENVIRONMENTAL SPECIALIST	1.00	0.00	0.00	105,241	0	0

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
GEN SUPERINTENDENT (PUB UTL)	0.00	1.00	1.00	0	151,884	160,659
GEN SUPERINTENDENT OF UTILTIES	1.00	0.00	0.00	140,944	0	0
INDUSTRIAL CHEMIST	1.00	1.00	1.00	111,008	118,579	123,220
INFRASTRUCTURE SUPERINTENDENT	1.00	1.00	1.00	131,531	140,491	145,650
PROCESS CHEMIST	1.00	1.00	1.00	115,510	123,270	127,911
PT, TEMP, INTERN	0.00	0.00	0.00	7,535	0	0
SR ACCOUNT CLERK (OPERATIONS)	0.00	0.25	0.25	0	25,986	27,032
SR ACCOUNT CLERK (UTILITIES)	0.00	1.00	1.00	0	106,851	108,933
SR ACCOUNT CLERK OPERATIONS	0.25	0.00	0.00	24,275	0	0
SR ACCOUNT CLERK UTILITIES	1.00	0.00	0.00	92,761	0	0
UTILITIES TECH A OPERATOR	15.00	15.00	15.00	1,471,277	1,531,789	1,622,392
UTILITY FOREPERSON -WTR DIS	1.00	0.00	0.00	121,524	0	0
UTILITY FOREPERSON -WW CLCT	1.00	0.00	0.00	121,959	0	0
UTILITY SUPERVISOR (WTR DIS)	0.00	1.00	1.00	0	129,669	134,580
UTILITY SUPERVISOR (WW CLCT)	0.00	1.00	1.00	0	129,774	134,693
UTLITIES TECHNICIAN A	7.00	7.00	7.00	667,356	716,345	748,712
UTLITIES TECHNICIAN B	2.00	2.00	2.00	204,124	219,258	228,911
WATER BILLING CLERK	1.00	1.00	1.00	92,044	98,429	102,582
WATER TRM PL SUPERINTENDENT	1.00	1.00	1.00	129,243	139,299	147,626
WRRF SUPERINTENDENT	0.00	1.00	1.00	0	139,178	147,524
WTP FOREPERSON	1.00	0.00	0.00	126,008	0	0
WTP SUPERVISOR	0.00	1.00	1.00	0	134,927	139,841
WWTP SUPERINTENDENT	1.00	0.00	0.00	129,379	0	0
Subtotal	**38.40**	**37.80**	**38**	**4,106,682**	**4,232,972**	**4,447,615**
PART-TIME						
PT, TEMP, INTERN	0.00	0.00	0.00	12,978	12,918	12,918
Subtotal	**0.00**	**0.00**	**0**	**12,978**	**12,918**	**12,918**
FLEXIBLE STAFFING RESOURCES						
	0.00	0.00	0.00	0	98,659	98,659
BUDGETED OVERTIME UTILITY ADMINSITRATION	0.00	0.00	0.00	6,909	0	0
BUDGETEDOVERTIMEUTILITYBILLING	0.00	0.00	0.00	4,606	0	0
BUDGETED OVERTIME UTILITY METER SERVICE	0.00	0.00	0.00	2,073	0	0
BUDGETED OVERTIME WATER DISTRIBUTION	0.00	0.00	0.00	31,479	0	0
BUDGETED OVERTIME WATER MAINT. TREATMENT & STORA	0.00	0.00	0.00	11,861	0	0
BUDGETED OVERTIME WW COLLECTIONS	0.00	0.00	0.00	8,291	0	0
BUDGETED OVERTIME WW TREATMENT/MAINTENACE	0.00	0.00	0.00	22,368	0	0
MAINTENANCE WKR UTILITY - WWTP	0.00	0.00	0.00	0	19,133	19,133

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
MAINTENANCE WKR UTILITY WTP	0.00	0.00	0.00	0	13,458	13,458
MAINTENANCE WORKER - INFRA	0.00	0.00	0.00	0	37,141	37,141
SEASONAL EMPLOYEES	0.00	0.00	0.00	68,764	0	0
SICK LEAVE LUMP SUM	0.00	0.00	0.00	30,844	0	0
VACATION LEAVE LUMP SUM	0.00	0.00	0.00	20,663	0	0
Subtotal	**0.00**	**0.00**	**0**	**207,858**	**168,391**	**168,391**
Total	**38.40**	**37.80**	**38**	**4,327,518**	**4,414,281**	**4,628,924**

Service Objectives

Utility Rates and Financial Planning

- Assess current rate structure for all utilities and develop a long term rate strategy that identifies funding needs for operation, annual maintenance, and capital replacement, and provides funding strategies and associated series of rate adjustments that provide long term stability.
- Determine appropriate level of Fund Balances in each Utility Fund per industry standard, review of historical spending patterns, and future projections.
- Review and Determine Organizational Structure for Public Utilities to assure effectiveness, streamline customer service, and align operational cost with available resources.

Water Quality and Supply

- Develop a Water Quality Strategy for the City of Mankato that addresses regulatory challenges, evaluates cost considerations and identifies potential external grant resources, and involves stakeholders for implementation.
- Complete Water Supply Plan goals as outlined in 2016 Water Supply Plan, including conducting the AWWA water loss survey, developing a comprehensive water conservation ordinance, implementing a new billing system with individualized consumption information, and working with non-residential customers on water reduction strategies.

Community Engagement

- Develop and Implement Community Education Plan on Public Utilities, and reach out to schools, civic/neighborhood organizations and other interested parties to provide education and presentations.

Water Conservation, Inflow and Infiltration

- Continue to systematically reduce Inflow and Infiltration (I&I) into sanitary sewer collection system through flow monitoring and studies, manhole sealing, pipe lining and replacement, record accuracy, and pre/post-rain event inspections of system, including sump pump, manhole, piping, by visual and TV inspection methods.
- Reduce water loss in the domestic water distribution system through leak monitoring

with updated technology, proper record keeping, review of trends, regular distribution system operation and maintenance procedures, and purchasing data loggers to record continuous pressure readings.

Flood Control

- Achieve an acceptable Army Corps of Engineers rating on flood control system through implementation of findings from flood damage reduction inspection report using city crews and supplementing with contracted work as necessary.

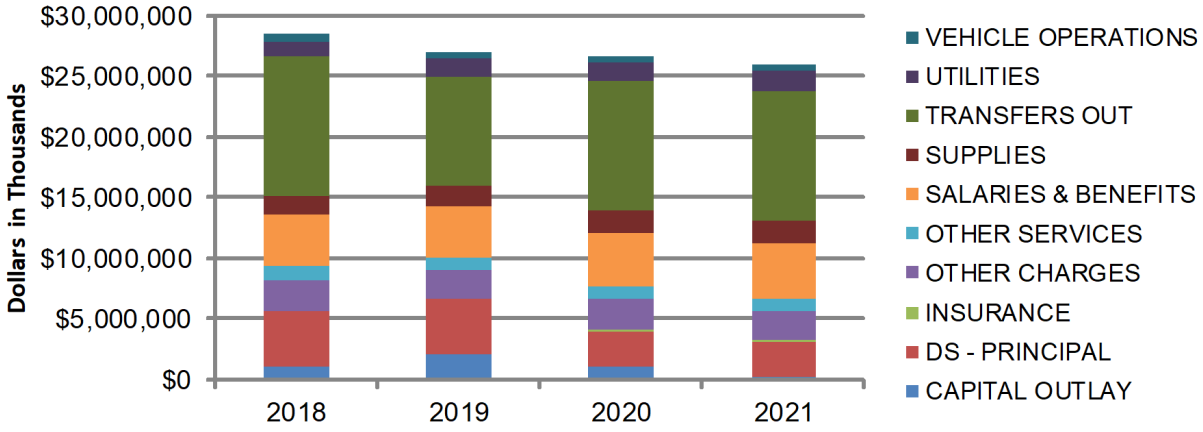
Service Metrics

Water			
Type	2016	2017	2018 (Thru May)
Total Finished Vol. Produced	1,832.84	863.329	877.639
Avg. Daily Produced, MGD	5.006	4.798	29.089
Total # of Meters Issued	500	121	62
Wastewater			
Type	2016	2017	2018 (Thru May)
Total Flow, MGD	3,172.966	1,166.040	1,561.970
Avg. Daily Flow, MGD	7.772	7.718	51.706

Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	0	698	0	0	0	0.0
CONTRIBUTED CAPITAL	814,142	0	0	0	0	0.0
GAIN (LOSS) ON SALE	0	0	500	0	-100	0.0
INTERFUND TRANSFER	5,534,500	0	7,549,000	7,973,000	6	8,099,000.0
INVESTMENT INCOME	30,107	8,228	52,000	26,000	-50	26,000.0
LICENSES & PERMITS	1,200	1,800	0	0	0	0.0
MISCELLANEOUS	113,284	268,049	25,000	30,000	20	30,000.0
RENTAL INCOME	26,310	2,358	40,000	0	-100	0.0
SALES	18,876,693	8,955,348	19,897,700	20,497,250	3	20,951,500.0
STATE GRANTS	19,447	0	0	0	0	0.0
Total	**25,415,682**	**9,236,480**	**27,564,200**	**28,526,250**	**3**	**29,106,500**
EXPENDITURES						
CAPITAL OUTLAY	0	431,524	2,150,761	1,128,896	-48	164,500.0
DS - PRINCIPAL	0	805,412	4,531,190	2,927,000	-35	2,995,000.0
INSURANCE	78,657	43,975	84,300	89,450	6	89,450.0
OTHER CHARGES	6,125,457	1,066,424	2,237,257	2,485,457	11	2,394,473.1
OTHER SERVICES	1,168,347	817,650	1,044,179	1,140,052	9	1,044,598.6
SALARIES & BENEFITS	3,640,808	1,807,714	4,327,518	4,414,281	2	4,628,924.0
SUPPLIES	1,411,093	655,265	1,629,744	1,864,766	14	1,788,434.0
TRANSFERS OUT	7,456,469	340,000	9,006,115	10,590,435	18	10,690,765.0
UTILITIES	1,406,634	640,097	1,455,603	1,536,815	6	1,691,312.0
VEHICLE OPERATIONS	453,858	222,262	501,747	477,170	-5	463,324.3
Total	**21,741,323**	**6,830,323**	**26,968,414**	**26,654,321**	**(1)**	**25,950,781**
Net Income (Loss)	**3,674,359**	**2,406,157**	**595,786**	**1,871,929**	**(200)**	**3,155,719**

Expense Snapshot



5-Year Fund Projection

Utility Administration Fund 6000	2018	2019	2020	2021	2022
Beginning Balance	$ 1,163,423	$ 137,103	$ 43,426	$ 184,519	$ 339,686
Revenues					
Operating Revenue & Transfers In	**$ 3,210,000**	**$ 3,240,000**	**$ 3,285,600**	**$ 3,331,884**	**$ 3,378,862**
Expenditures & Other Use of Funds					
Operating Expenditures	$ 2,063,320	$ 1,913,677	$ 1,944,508	$ 1,976,716	$ 2,010,363
Transfers Out/Debt	$ 2,173,000	$ 1,420,000	$ 1,200,000	$ 1,200,000	$ 1,600,000
Total Expenditures and Other Uses	**$ 4,236,320**	**$ 3,333,677**	**$ 3,144,508**	**$ 3,176,716**	**$ 3,610,363**
Total Revene Over/(Under) Expenses	$ (1,026,320)	$ (93,677)	$ 141,092	$ 155,168	$ (231,501)
Use of Fund Balance for Deficit	*$ 1,100,000*	*$ 93,677*	*$ -*		*$ 231,501*
Fund Balance at Year End	**$ 137,103**	**$ 43,426**	**$ 184,519**	**$ 339,686**	**$ 108,186**

Water Funds Combined	2018	2019	2020	2021	2022
Beginning Balance	$ (152,775)	$ 14,766	$ 63,202	$ 441,975	$ 1,487,745
Revenues					
Total Operating Revenue & Transfers In	**$ 9,583,500**	**$ 9,247,780**	**$ 9,478,102**	**$ 10,302,111**	**$ 11,019,239**
Expenditures & Other Use of Funds					
Total Operating Expenditures	$ 5,229,973	$ 5,166,019	$ 5,219,604	$ 5,231,616	$ 5,650,250
Total Debt Service and Transfers Out	$ 4,185,985	$ 4,033,325	$ 3,879,725	$ 4,024,725	$ 4,024,725
Total Expenditures and Other Uses	**$ 9,415,958**	**$ 9,199,344**	**$ 9,099,329**	**$ 9,256,341**	**$ 9,674,975**
Total Revene Over/(Under) Expenses	$ 167,542	$ 48,436	$ 378,773	$ 1,045,770	$ 1,344,264
Use of Fund Balance for Deficit	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
Fund Balance at Year End	**$ 14,766**	**$ 63,202**	**$ 441,975**	**$ 1,487,745**	**$ 2,832,009**
Fund Balance Goal	**$ 4,842,742**	**$ 4,809,705**	**$ 4,865,876**	**$ 4,920,129**	**$ 4,937,288**

Wastewater Funds Combined	2018	2019	2020	2021	2022
Beginning Balance	$ 1,917,027	$ 1,638,468	$ 1,194,470	$ 1,012,198	$ 2,510,754
Revenues					
Total Operating Revenue & Transfers In	**$ 13,156,800**	**$ 14,057,754**	**$ 15,388,434**	**$ 15,103,844**	**$ 15,691,149**
Expenditures & Other Use of Funds					
Total Operating Expenditures	$ 5,168,875	$ 6,050,842	$ 6,396,627	$ 5,253,409	$ 5,452,485
Total Debt Service and Transfers Out	$ 8,266,485	$ 8,450,910	$ 9,174,078	$ 8,351,879	$ 8,361,970
Total Expenditures and Other Uses	**$ 13,435,360**	**$ 14,501,752**	**$ 15,570,705**	**$ 13,605,288**	**$ 13,814,455**
Total Revene Over/(Under) Expenses	$ (278,560)	$ (443,998)	$ (182,271)	$ 1,498,556	$ 1,876,694
Use of Fund Balance for Deficit	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
Fund Balance at Year End	**$ 1,638,467**	**$ 1,194,470**	**$ 1,012,199**	**$ 2,510,754**	**$ 4,387,448**
Fund Balance Goal	**$ 4,498,704**	**$ 4,718,621**	**$ 4,716,637**	**$ 4,430,832**	**$ 4,480,601**

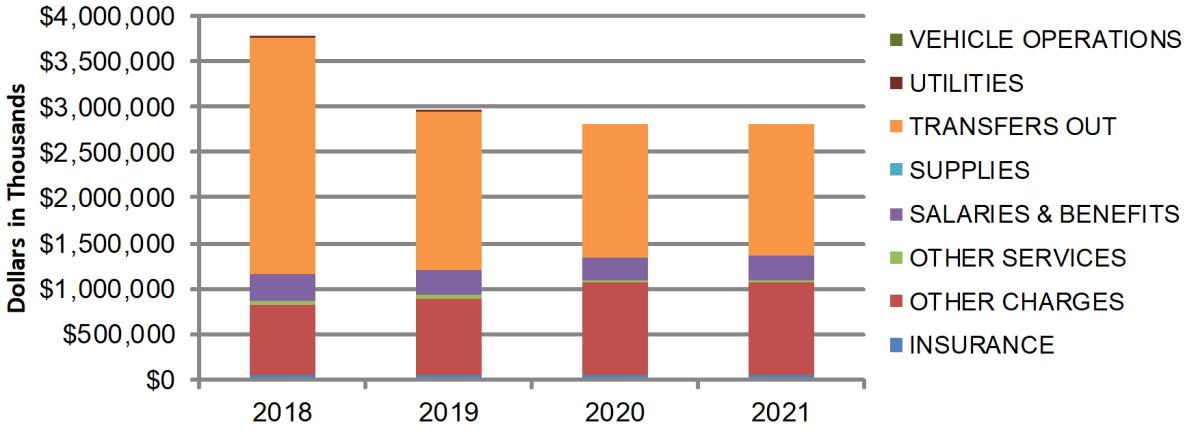
UTILITY ADMINISTRATION (6493000) Overview

The purpose of this budget is to account of the administration and oversite functions of the Utility Department as a whole. This budget accounts for the fixed cost charges associated with water and sewer. The largest expenditures associated with this budget are generated from charges for salaries and benefits.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	0	398	0	0	0	0
INTERFUND TRANSFER	0	0	250,000	0	-100	0
INVESTMENT INCOME	4,725	0	2,000	5,000	150	5,000
MISCELLANEOUS	1,163	14,289	5,000	5,000	0	5,000
RENTAL INCOME	26,310	2,358	20,000	0	-100	0
SALES	3,234,038	1,607,980	3,298,500	3,291,500	0	3,293,500
STATE GRANTS	785	0	0	0	0	0
Total	**3,267,020**	**1,625,024**	**3,575,500**	**3,301,500**	**(7.7)**	**3,303,500**
Total Revenues	**3,267,020**	**1,625,024**	**3,575,500**	**3,301,500**	**(7.7)**	**3,303,500**
EXPENDITURES						
INSURANCE	37,222	15,709	44,100	44,100	0	44,100
OTHER CHARGES	787,020	420,000	847,250	1,032,500	22	1,032,500
OTHER SERVICES	28,628	5,354	33,750	20,200	-40	22,200
SALARIES & BENEFITS	188,280	80,755	287,540	255,489	-11	266,315
SUPPLIES	822	400	1,650	1,800	9	1,600
TRANSFERS OUT	1,776,925	340,000	1,740,000	1,455,000	-16	1,455,000
UTILITIES	21,212	2,493	5,900	0	-100	0
VEHICLE OPERATIONS	1,096	929	0	0	0	0
Total	**2,841,205**	**865,639**	**2,960,190**	**2,809,089**	**(5.1)**	**2,821,715**
Total Expenditures	**2,841,205**	**865,639**	**2,960,190**	**2,809,089**	**(5.1)**	**2,821,715**

Expense Snapshot



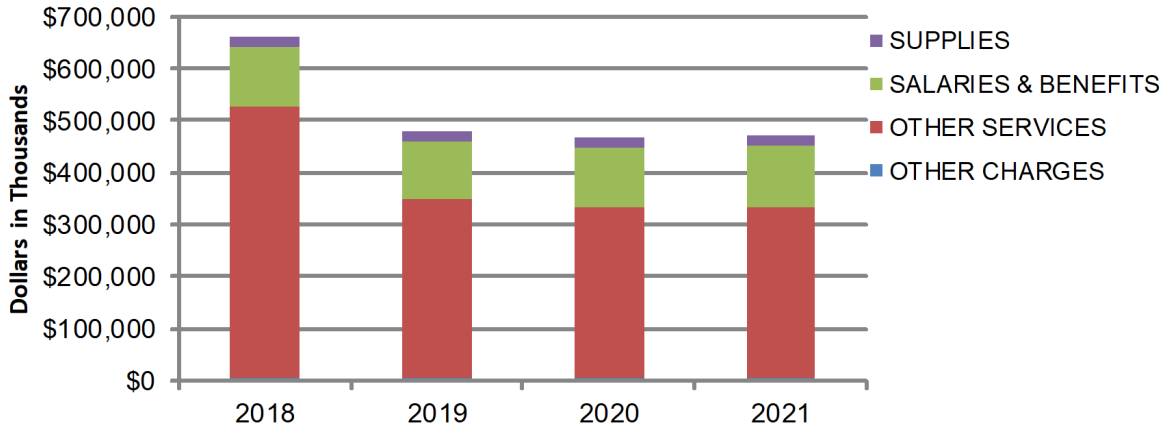
UTILITY BILLING (6493001) Overview

This budget accounts for the activity associated with the Utility Billing function. The largest expenditure associated with this budget is related to salaries and benefits.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
Total Revenues					**0.0**	
EXPENDITURES						
OTHER CHARGES	437	45	7,000	6,500	-7	6,500
OTHER SERVICES	350,926	163,559	342,700	325,500	-5	325,500
SALARIES & BENEFITS	101,608	45,110	111,385	116,661	5	120,814
SUPPLIES	15,055	7,069	21,000	21,200	1	21,000
Total	**468,024**	**215,780**	**482,084**	**469,861**	**(2.5)**	**473,814**
Total Expenditures	**468,024**	**215,780**	**482,084**	**469,861**	**(2.5)**	**473,814**

Expense Snapshot



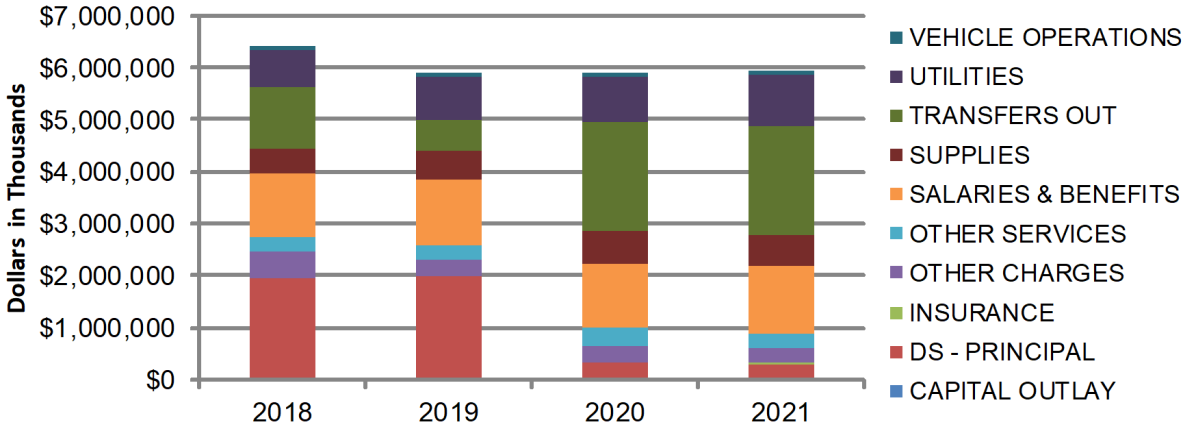
WW TREATMENT / MAINTENANCE (6494512) Overview

This budget accounts for all activity associated with the treatment and maintenance of wastewater. Within this budget all City of Mankato and partner community sewer charges are accounted for and make up the majority of the revenue within this budget. The largest expenditures associated with this budget include charges for chemicals, electricity, salaries and benefits.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	4,000,000	0	4,270,000	4,223,000	-1	4,349,000
INVESTMENT INCOME	113	0	0	0	0	0
LICENSES & PERMITS	1,200	1,800	0	0	0	0
MISCELLANEOUS	0	1,834	0	0	0	0
SALES	1,581,890	650,618	1,721,200	1,740,750	1	1,768,000
STATE GRANTS	4,480	0	0	0	0	0
Total	**5,587,684**	**654,253**	**5,991,200**	**5,963,750**	**(0.5)**	**6,117,000**
Total Revenues	**5,587,684**	**654,253**	**5,991,200**	**5,963,750**	**(0.5)**	**6,117,000**
EXPENDITURES						
CAPITAL OUTLAY	0	1,733	0	7,500	0	0
DS - PRINCIPAL	0	805,412	1,975,190	309,000	-84	312,000
INSURANCE	21,540	15,030	29,800	27,350	-8	27,350
OTHER CHARGES	1,551,784	157,807	293,040	321,907	10	284,518
OTHER SERVICES	457,866	100,959	276,080	333,602	21	253,849
SALARIES & BENEFITS	1,091,175	518,821	1,288,558	1,242,741	-4	1,308,404
SUPPLIES	434,227	239,617	539,127	621,966	15	592,584
TRANSFERS OUT	100,000	0	600,475	2,100,489	250	2,100,504
UTILITIES	734,154	319,364	845,045	864,565	2	1,008,512
VEHICLE OPERATIONS	90,531	37,404	79,496	73,411	-8	71,561
Total	**4,481,276**	**2,196,147**	**5,926,811**	**5,902,530**	**(0.4)**	**5,959,282**
Total Expenditures	**4,481,276**	**2,196,147**	**5,926,811**	**5,902,530**	**(0.4)**	**5,959,282**

Expense Snapshot

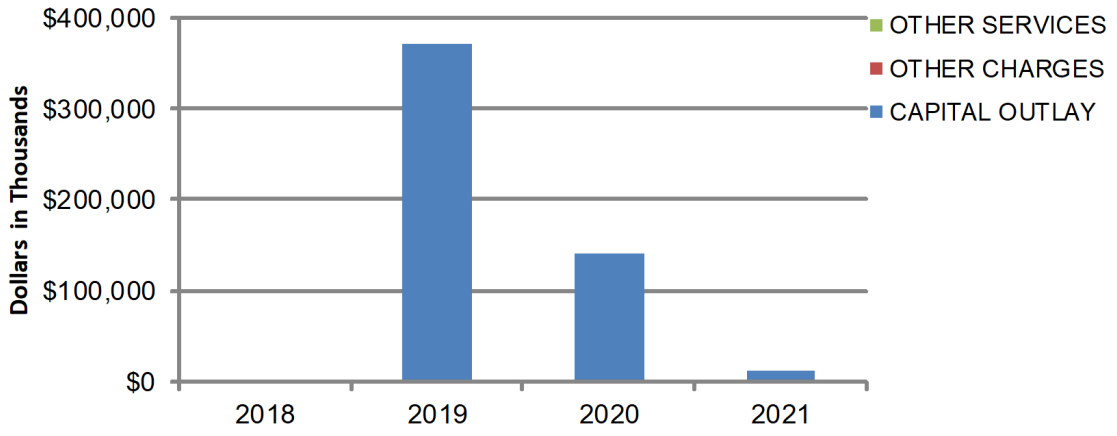


WASTEWATER CAPITAL IMPR (6494521) Overview

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	100,000	0	375,000	200,000	-47	200,000
INVESTMENT INCOME	113	0	0	0	0	0
SALES	0	147,322	0	0	0	0
Total	**100,113**	**147,322**	**375,000**	**200,000**	**(46.7)**	**200,000**
Total Revenues	**100,113**	**147,322**	**375,000**	**200,000**	**(46.7)**	**200,000**
EXPENDITURES						
CAPITAL OUTLAY	0	61,088	372,261	140,000	-62	12,000
OTHER CHARGES	14,882	0	0	0	0	0
OTHER SERVICES	5,694	0	0	0	0	0
Total	**20,577**	**61,088**	**372,261**	**140,000**	**(62.4)**	**12,000**
Total Expenditures	**20,577**	**61,088**	**372,261**	**140,000**	**(62.4)**	**12,000**

Expense Snapshot



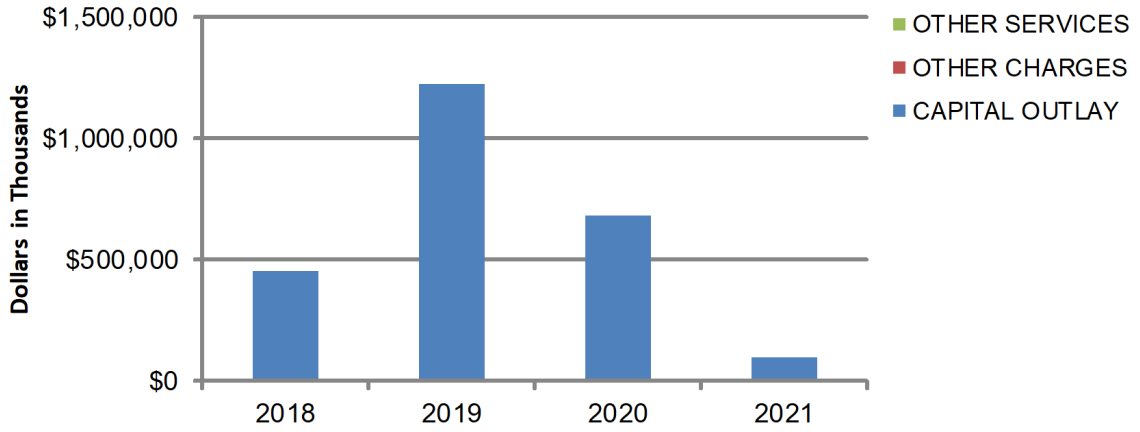
WASTEWATER PLANT CAPITAL IMPR (6494523) Overview

The purpose of this budget is to account for activity associated with Wastewater Plant Capital. This budget is funded primarily through bond depreciation. The major expenses associated with this budget relate to the execution of capital project.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	0	0	1,225,000	2,200,000	80	2,100,000
INVESTMENT INCOME	7,717	0	0	5,000	0	5,000
MISCELLANEOUS	0	250,000	0	0	0	0
Total	**7,717**	**250,000**	**1,225,000**	**2,205,000**	**80.0**	**2,105,000**
Total Revenues	**7,717**	**250,000**	**1,225,000**	**2,205,000**	**80.0**	**2,105,000**
EXPENDITURES						
CAPITAL OUTLAY	0	303,447	1,225,000	683,896	-44	100,000
OTHER CHARGES	16,868	0	0	0	0	0
OTHER SERVICES	33,126	415,546	0	0	0	0
Total	**49,994**	**718,993**	**1,225,000**	**683,896**	**(44.2)**	**100,000**
Total Expenditures	**49,994**	**718,993**	**1,225,000**	**683,896**	**(44.2)**	**100,000**

Expense Snapshot

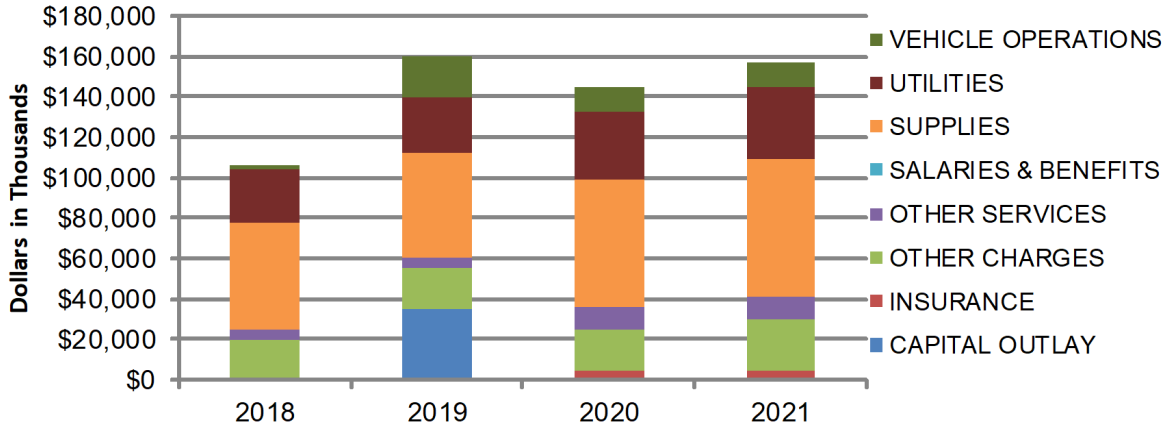


WW LIFT STATIONS (6494524) Overview

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
Total Revenues					**0.0**	
EXPENDITURES						
CAPITAL OUTLAY	0	0	35,000	0	-100	0
INSURANCE	8,173	5,537	0	5,000	0	5,000
OTHER CHARGES	8,784	6,170	20,000	20,000	0	25,000
OTHER SERVICES	1,504	773	5,000	11,500	130	11,500
SALARIES & BENEFITS	810	360	0	0	0	0
SUPPLIES	18,161	11,403	52,750	62,500	18	67,500
UTILITIES	27,168	14,800	26,700	33,750	26	36,300
VEHICLE OPERATIONS	23,811	12,442	20,987	12,097	-42	11,411
Total	**88,408**	**51,483**	**160,437**	**144,846**	**(9.7)**	**156,710**
Total Expenditures	**88,408**	**51,483**	**160,437**	**144,846**	**(9.7)**	**156,710**

Expense Snapshot



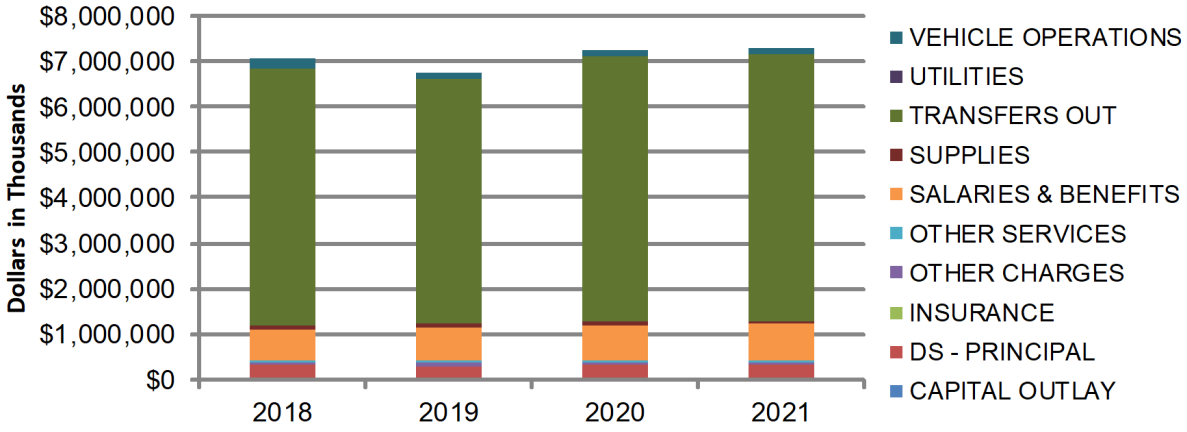
WW COLLECTION (6494525) Overview

This budget accounts for all activity associated with Wastewater Collections. The major revenue within this budget is generated from sewer usage fees from customers. The major expense in this budget is related to debt service payments and salary/benefit payments.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CONTRIBUTED CAPITAL	307,869	0	0	0	0	0
INVESTMENT INCOME	16,806	8,228	0	15,000	0	15,000
MISCELLANEOUS	53,917	32	0	0	0	0
SALES	6,464,358	3,086,183	7,220,000	7,425,000	3	7,650,000
STATE GRANTS	2,319	0	0	0	0	0
Total	**6,845,269**	**3,094,442**	**7,220,000**	**7,440,000**	**3.0**	**7,665,000**
Total Revenues	**6,845,269**	**3,094,442**	**7,220,000**	**7,440,000**	**3.0**	**7,665,000**
EXPENDITURES						
CAPITAL OUTLAY	0	0	10,000	10,000	0	10,000
DS - PRINCIPAL	0	0	302,000	307,000	2	312,000
INSURANCE	0	315	0	0	0	0
OTHER CHARGES	738,837	33,506	79,755	75,425	-5	70,275
OTHER SERVICES	16,211	21,044	21,600	23,700	10	26,200
SALARIES & BENEFITS	523,879	341,064	733,211	771,359	5	802,876
SUPPLIES	48,269	16,993	73,200	75,100	3	75,700
TRANSFERS OUT	4,454,407	0	5,395,725	5,873,725	9	5,873,725
UTILITIES	192	34	0	0	0	0
VEHICLE OPERATIONS	103,562	49,997	120,039	110,653	-8	107,756
Total	**5,885,357**	**462,953**	**6,735,530**	**7,246,962**	**7.6**	**7,278,532**
Total Expenditures	**5,885,357**	**462,953**	**6,735,530**	**7,246,962**	**7.6**	**7,278,532**

Expense Snapshot



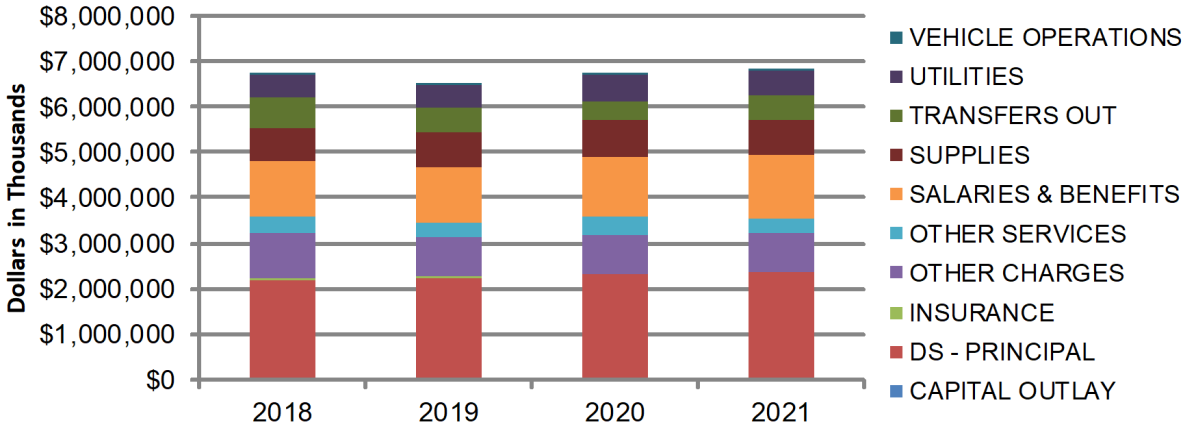
WATER MAINT, TREATMENT & STORA (6494010) Overview

The purpose of this budget is to account for all activity associated with water treatment, maintenance & storage. This budget accounts for the revenues received for water service. The most significant expenditures related to this budget include chemicals, debt servicing payments and electricity.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CONTRIBUTED CAPITAL	506,274	0	0	0	0	0
GAIN (LOSS) ON SALE	0	0	500	0	-100	0
INTERFUND TRANSFER	900,000	0	920,000	950,000	3	950,000
INVESTMENT INCOME	8	0	50,000	1,000	-98	1,000
MISCELLANEOUS	58,204	1,894	20,000	25,000	25	25,000
RENTAL INCOME	0	0	20,000	0	-100	0
SALES	7,588,514	3,435,843	7,643,000	8,025,000	5	8,225,000
STATE GRANTS	11,863	0	0	0	0	0
Total	**9,064,862**	**3,437,737**	**8,653,500**	**9,001,000**	**4.0**	**9,201,000**
Total Revenues	**9,064,862**	**3,437,737**	**8,653,500**	**9,001,000**	**4.0**	**9,201,000**
EXPENDITURES						
CAPITAL OUTLAY	0	0	0	7,500	0	7,500
DS - PRINCIPAL	0	0	2,254,000	2,311,000	3	2,371,000
INSURANCE	11,722	7,384	10,100	13,000	29	13,000
OTHER CHARGES	1,947,284	380,889	895,012	872,625	-3	819,180
OTHER SERVICES	200,697	99,285	296,699	364,150	23	341,950
SALARIES & BENEFITS	1,065,042	545,404	1,237,654	1,325,394	7	1,399,749
SUPPLIES	666,552	277,900	755,017	827,200	10	776,050
TRANSFERS OUT	534,500	0	519,190	410,496	-21	510,811
UTILITIES	552,630	270,412	507,753	568,000	12	576,000
VEHICLE OPERATIONS	21,764	9,280	16,622	16,622	0	16,622
Total	**5,000,191**	**1,590,555**	**6,492,046**	**6,715,987**	**3.4**	**6,831,862**
Total Expenditures	**5,000,191**	**1,590,555**	**6,492,046**	**6,715,987**	**3.4**	**6,831,862**

Expense Snapshot



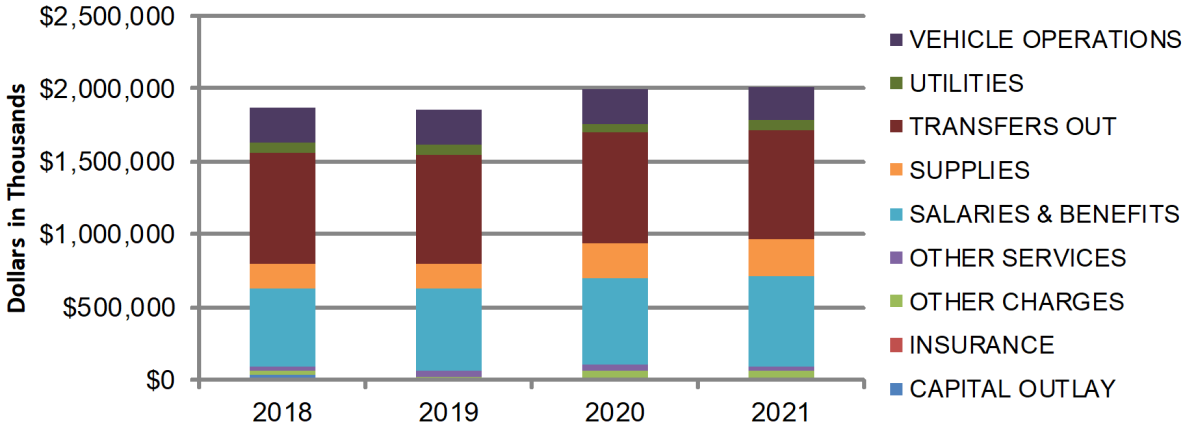
WATER DISTRIBUTION (6494014) Overview

This budget accounts for all activity associated with water distribution. The largest expenditures for this budget are related to expenditures for salaries and benefits and for servicing debt payments.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
SALES	0	27,402	0	0	0	0
Total	**0**	**27,402**	**0**	**0**	**0.0**	**0**
Total Revenues	**0**	**27,402**	**0**	**0**	**0.0**	**0**
EXPENDITURES						
CAPITAL OUTLAY	0	0	0	10,000	0	5,000
INSURANCE	0	0	300	0	-100	0
OTHER CHARGES	876,029	7,608	26,500	52,500	98	52,500
OTHER SERVICES	22,430	10,582	30,200	37,000	23	39,000
SALARIES & BENEFITS	562,031	227,135	567,073	598,623	6	622,132
SUPPLIES	223,054	89,677	172,200	245,100	42	244,100
TRANSFERS OUT	590,638	0	750,725	750,725	0	750,725
UTILITIES	71,277	32,994	70,205	70,500	0	70,500
VEHICLE OPERATIONS	198,494	99,286	240,555	233,955	-3	225,758
Total	**2,543,953**	**467,282**	**1,857,758**	**1,998,403**	**7.6**	**2,009,715**
Total Expenditures	**2,543,953**	**467,282**	**1,857,758**	**1,998,403**	**7.6**	**2,009,715**

Expense Snapshot



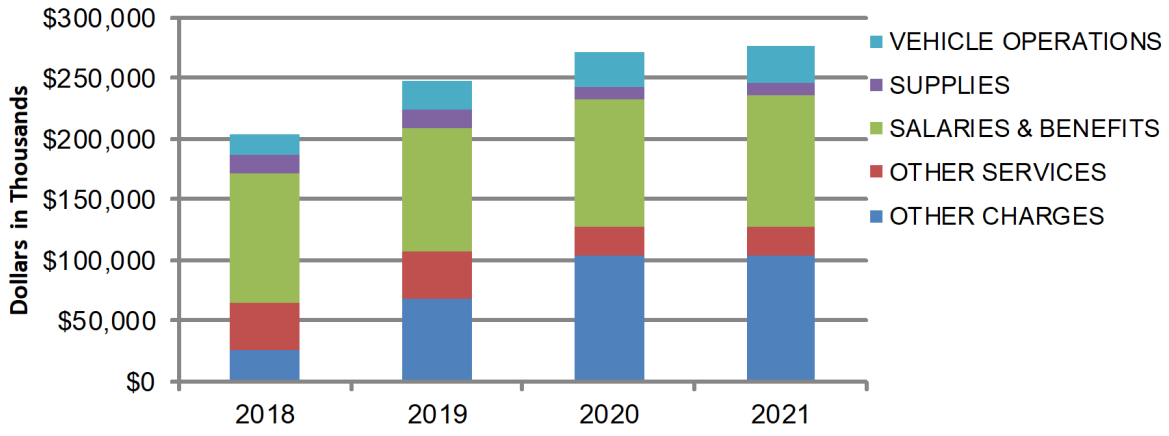
WATER METER SERVICE (6494017) Overview

The purpose of this budget is to account for all activity associated with water meter service. The largest expenditure associated with this budget is related to salaries and benefits and repairs to system main breaks.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	0	300	0	0	0	0
SALES	7,892	0	15,000	15,000	0	15,000
Total	**7,892**	**300**	**15,000**	**15,000**	**0.0**	**15,000**
Total Revenues	**7,892**	**300**	**15,000**	**15,000**	**0.0**	**15,000**
EXPENDITURES						
OTHER CHARGES	129,617	60,399	68,700	104,000	51	104,000
OTHER SERVICES	34,692	549	38,150	24,400	-36	24,400
SALARIES & BENEFITS	107,983	49,064	102,098	104,014	2	108,634
SUPPLIES	4,952	12,205	14,800	9,900	-33	9,900
VEHICLE OPERATIONS	14,600	12,925	24,048	30,432	27	30,216
Total	**291,845**	**135,142**	**247,796**	**272,746**	**10.1**	**277,150**
Total Expenditures	**291,845**	**135,142**	**247,796**	**272,746**	**10.1**	**277,150**

Expense Snapshot



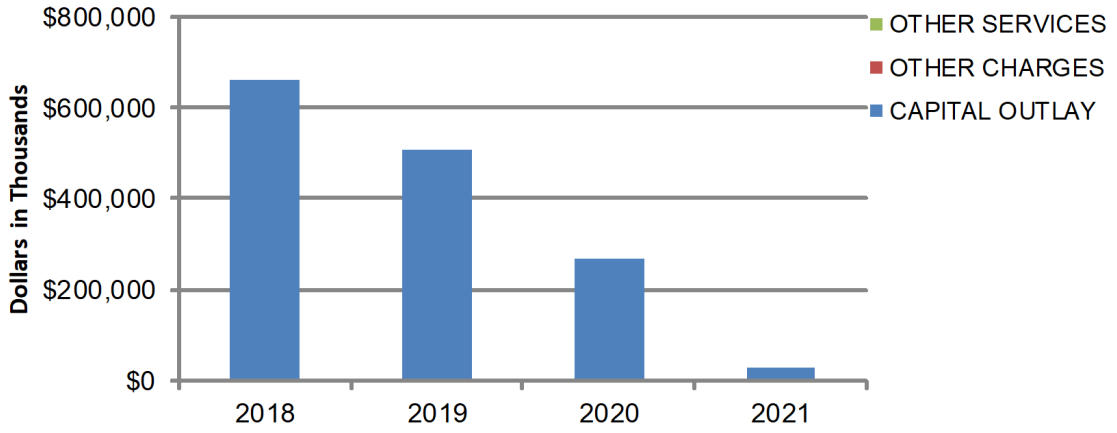
WATER CAPITAL IMPROVEMENTS (6494021) Overview

The purpose of this budget is to account for the large capital purchases related to the Water Utility. The largest expenditures are related to the capital improvement projects, of which are support by inter-fund transfers from other Major Utility revenues.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	534,500	0	509,000	400,000	-21	500,000
INVESTMENT INCOME	625	0	0	0	0	0
Total	**535,125**	**0**	**509,000**	**400,000**	**(21.4)**	**500,000**
Total Revenues	**535,125**	**0**	**509,000**	**400,000**	**(21.4)**	**500,000**
EXPENDITURES						
CAPITAL OUTLAY	0	65,256	508,500	270,000	-47	30,000
OTHER CHARGES	53,916	0	0	0	0	0
OTHER SERVICES	16,571	0	0	0	0	0
Total	**70,486**	**65,256**	**508,500**	**270,000**	**(46.9)**	**30,000**
Total Expenditures	**70,486**	**65,256**	**508,500**	**270,000**	**(46.9)**	**30,000**

Expense Snapshot



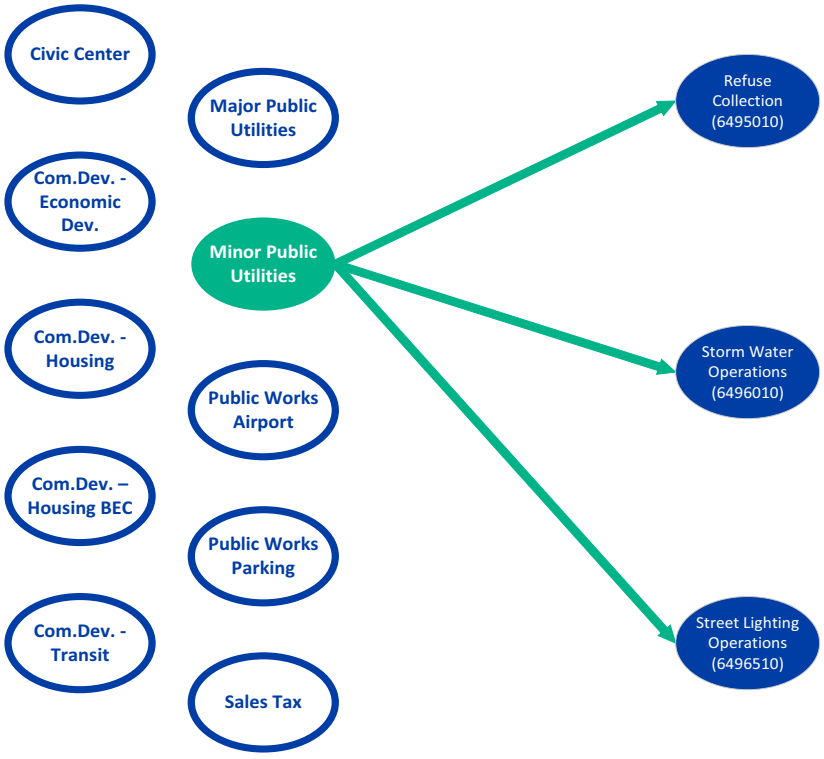
City of Mankato

Leading the way...

MINOR PUBLIC UTILITIES

MINOR PUBLIC UTILITIES Introduction

Fund Structure



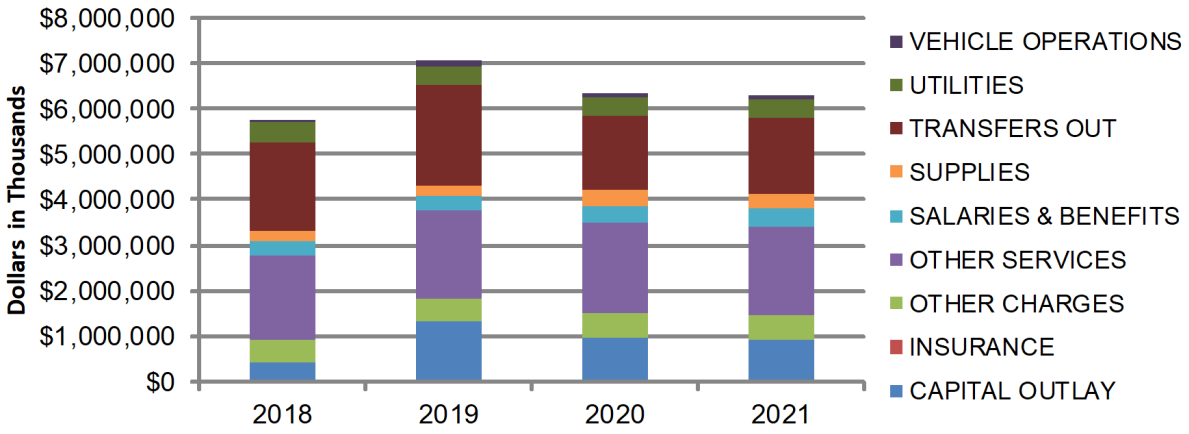
Authorized Staffing

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
FULL-TIME						
ENVIROMENTAL SUSTANAIBILITY CO	0.00	0.20	0.20	0	21,310	22,755
UTLITIES TECHNICIAN A	2.00	2.00	2.00	188,865	204,593	213,849
WATER QUALITY SPECIALIST	1.00	1.00	1.00	107,068	114,885	119,438
Subtotal	**3.00**	**3.20**	**3**	**295,933**	**340,788**	**356,042**
PART-TIME						
FLEXIBLE STAFFING RESOURCES						
	0.00	0.00	0.00	0	8,037	8,037
BUDGETED OVERTIME STORM WATER UTILITY	0.00	0.00	0.00	5,757	0	0
BUDGETED OVERTIME STREET LIGHTING UTILITY	0.00	0.00	0.00	1,209	0	0
MAINTENANCE WORKER - INFRA	0.00	0.00	0.00	0	20,187	20,187
SEASONAL EMPLOYEES	0.00	0.00	0.00	20,158	0	0
SICK LEAVE LUMP SUM	0.00	0.00	0.00	1,191	0	0
VACATION LEAVE LUMP SUM	0.00	0.00	0.00	1,889	0	0
Subtotal	**0.00**	**0.00**	**0**	**30,204**	**28,224**	**28,224**
Total	**3.00**	**3.20**	**3**	**326,137**	**369,012**	**384,266**

Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	0	0	5,000	0	-100	0.0
CONTRIBUTED CAPITAL	265,108	0	0	0	0	0.0
INTERFUND TRANSFER	976,500	0	1,941,139	1,178,000	-39	1,130,000.0
INVESTMENT INCOME	12,785	0	5,000	8,000	60	8,000.0
LICENSES & PERMITS	16,440	4,440	15,000	0	-100	0.0
MISCELLANEOUS	18,837	1,346	80,000	16,000	-80	16,000.0
SALES	5,273,902	2,559,081	5,060,000	5,220,500	3	5,352,500.0
STATE GRANTS	1,392	6,645	0	0	0	0.0
Total	**6,564,964**	**2,571,512**	**7,106,139**	**6,422,500**	**(10)**	**6,506,500**
EXPENDITURES						
CAPITAL OUTLAY	0	189,193	1,348,800	976,638	-28	916,468.0
INSURANCE	2,585	0	0	0	0	0.0
OTHER CHARGES	585,031	184,143	459,503	546,250	19	546,250.0
OTHER SERVICES	2,197,772	832,539	1,942,368	1,978,705	2	1,951,530.0
SALARIES & BENEFITS	328,894	186,755	326,137	369,012	13	384,266.0
SUPPLIES	318,027	141,181	251,100	347,100	38	337,100.0
TRANSFERS OUT	1,993,875	225,000	2,199,541	1,622,373	-26	1,674,094.0
UTILITIES	408,164	206,887	411,245	397,627	-3	407,906.0
VEHICLE OPERATIONS	209,706	83,412	112,969	99,845	-12	99,021.2
Total	**6,044,054**	**2,049,109**	**7,051,662**	**6,337,550**	**(10)**	**6,316,635**
Net Income (Loss)	**520,909**	**522,403**	**54,477**	**84,950**	**(260)**	**189,865**

Expense Snapshot



5-Year Fund Projection

Stormwater	2018	2019	2020	2021	2022
Beginning Balance	$ 2,165,337	$ 2,829,958	$ 2,704,717	$ 1,899,912	$ (229,360)
Revenues					
Operating Revenue & Transfers In	**$ 2,101,000**	**$ 2,351,000**	**$ 2,667,364**	**$ 2,706,249**	**$ 2,745,718**
Expenditures & Other Use of Funds					
Operating Expenditures	$ 915,506	$ 2,276,241	$ 3,276,669	$ 4,626,386	$ 2,659,070
Debt Service and Transfers Out	$ 520,873	$ 200,000	$ 204,500	$ 209,135	$ 213,909
Total Expenditures and Other Uses	**$ 1,436,379**	**$ 2,476,241**	**$ 3,481,169**	**$ 4,835,521**	**$ 2,872,979**
Total Revene Over/(Under) Expenses	$ 664,621	$ (125,241)	$ (813,805)	$ (2,129,272)	$ (127,261)
Use of Fund Balance for Deficit					
Fund Balance at Year End	**$ 2,829,958**	**$ 2,704,717**	**$ 1,890,912**	**$ (229,360)**	**$ (356,621)**

Refuse	2018	2019	2020	2021	2022
Beginning Balance	$ 27,595	$ 65,228	$ 121,861	$ 176,916	$ 230,084
Revenues					
Total Operating Revenue & Transfers In	**$ 2,001,000**	**$ 2,065,000**	**$ 2,156,260**	**$ 2,251,627**	**$ 2,351,285**
Expenditures & Other Use of Funds					
Total Operating Expenditures	$ 1,728,367	$ 1,773,367	$ 1,859,155	$ 1,949,147	$ 2,043,549
Total Debt Service and Transfers Out	$ 235,000	$ 235,000	$ 242,050	$ 249,312	$ 256,791
Total Expenditures and Other Uses	**$ 1,963,367**	**$ 2,008,367**	**$ 2,101,205**	**$ 2,198,459**	**$ 2,300,340**
Total Revene Over/(Under) Expenses	$ 37,633	$ 56,633	$ 55,055	$ 53,168	$ 50,945
Use of Fund Balance for Deficit	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
Fund Balance at Year End	**$ 65,228**	**$ 121,861**	**$ 176,916**	**$ 230,084**	**$ 281,029**

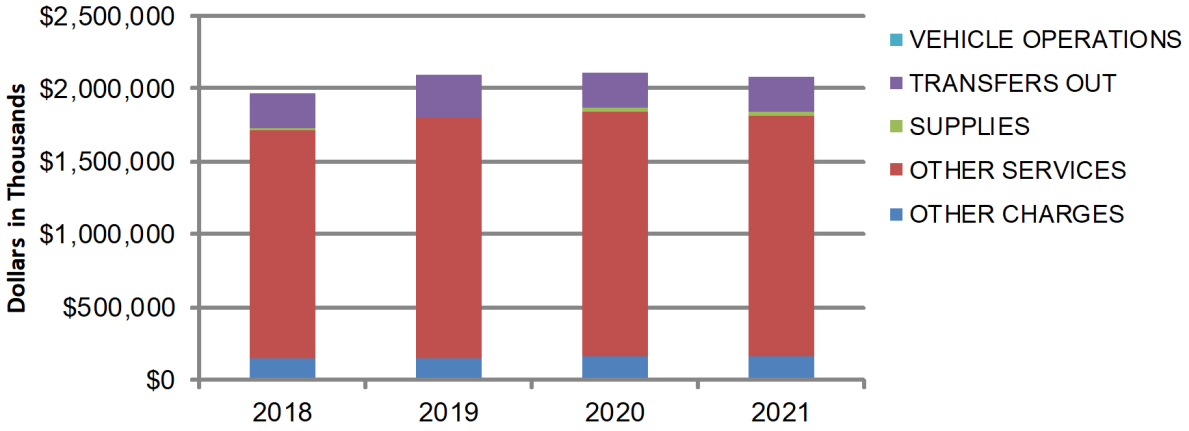
REFUSE COLLECTION (6495010) Overview

This budget accounts for all activity associated with the Refuse Utility. The major revenue within this budget is generated from the Refuse customer charges. The major expenditure within this budget is related to contractual hauling costs.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
MISCELLANEOUS	2,592	259	10,000	5,000	-50	5,000
SALES	1,954,019	922,881	2,093,000	2,141,500	2	2,202,500
STATE GRANTS	0	6,645	0	0	0	0
Total	**1,956,611**	**929,785**	**2,103,000**	**2,146,500**	**2.1**	**2,207,500**
Total Revenues	**1,956,611**	**929,785**	**2,103,000**	**2,146,500**	**2.1**	**2,207,500**
EXPENDITURES						
OTHER CHARGES	150,296	72,000	144,000	168,000	17	168,000
OTHER SERVICES	1,563,846	664,490	1,652,368	1,677,005	1	1,649,630
SUPPLIES	0	0	10,000	25,000	150	25,000
TRANSFERS OUT	123,768	0	285,000	240,000	-16	240,000
VEHICLE OPERATIONS	63,554	0	0	0	0	0
Total	**1,901,464**	**736,490**	**2,091,368**	**2,110,005**	**0.9**	**2,082,630**
Total Expenditures	**1,901,464**	**736,490**	**2,091,368**	**2,110,005**	**0.9**	**2,082,630**

Expense Snapshot



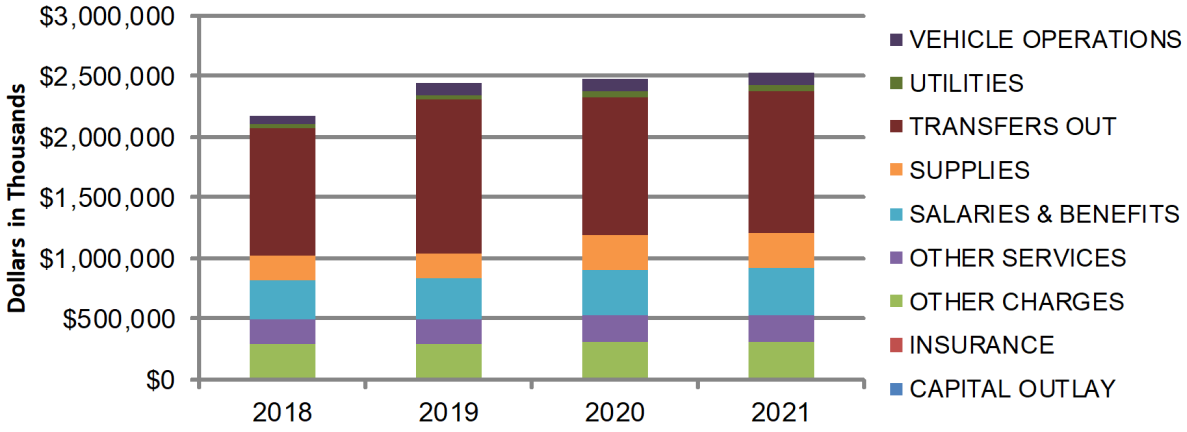
STORM WATER OPERATIONS (6496010) Overview

This budget accounts for all activity associated with the Storm Water Utility. The major revenue in this budget is generated from the Storm Water customer charges. The major expenditure within this budget is related to salaries and benefits.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	0	0	5,000	0	-100	0
CONTRIBUTED CAPITAL	265,108	0	0	0	0	0
INVESTMENT INCOME	7,511	0	5,000	5,000	0	5,000
LICENSES & PERMITS	16,440	4,440	15,000	0	-100	0
MISCELLANEOUS	3,807	50	50,000	1,000	-98	1,000
SALES	2,702,391	1,364,211	2,400,000	2,495,000	4	2,550,000
STATE GRANTS	1,369	0	0	0	0	0
Total	**2,996,627**	**1,368,701**	**2,475,000**	**2,501,000**	**1.1**	**2,556,000**
Total Revenues	**2,996,627**	**1,368,701**	**2,475,000**	**2,501,000**	**1.1**	**2,556,000**
EXPENDITURES						
CAPITAL OUTLAY	0	22	0	0	0	0
INSURANCE	2,585	0	0	0	0	0
OTHER CHARGES	280,436	97,143	287,450	312,250	9	312,250
OTHER SERVICES	268,673	140,783	217,000	228,700	5	228,900
SALARIES & BENEFITS	324,653	184,576	324,928	367,617	13	382,871
SUPPLIES	272,902	118,998	211,100	292,100	38	282,100
TRANSFERS OUT	1,457,547	225,000	1,266,500	1,125,000	-11	1,175,000
UTILITIES	87,363	49,535	35,000	50,000	43	50,000
VEHICLE OPERATIONS	144,321	82,852	110,266	99,845	-9	99,021
Total	**2,838,480**	**898,909**	**2,452,244**	**2,475,512**	**0.9**	**2,530,142**
Total Expenditures	**2,838,480**	**898,909**	**2,452,244**	**2,475,512**	**0.9**	**2,530,142**

Expense Snapshot



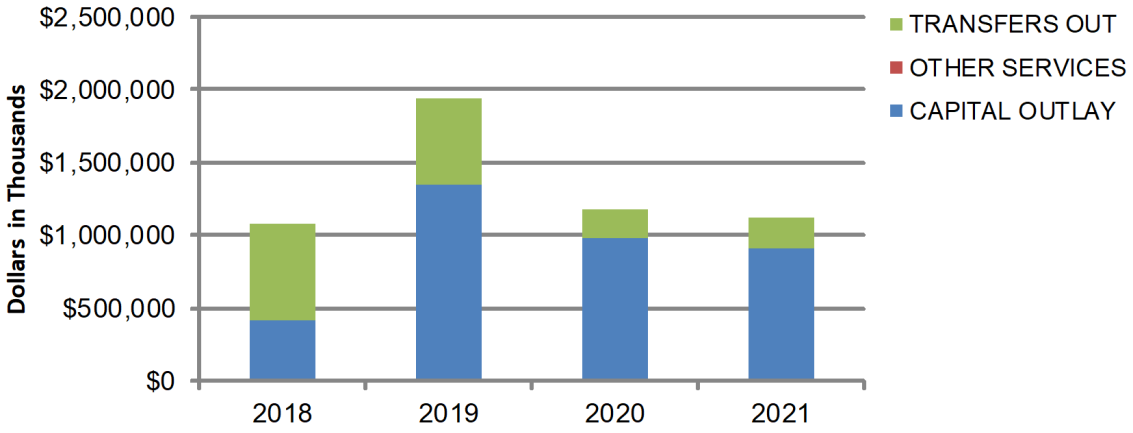
STORM WATER CAPITAL IMPR (6496011) Overview

The purpose of this budget is to account for capital projects associated to the Storm Water function. The major revenue within this budget, is an inter-fund transfer from the Storm Water Operations budget to the Storm Water Capital Improvement budget. The major expenditures related to this budget are associated with proposed capital projects.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	976,500	0	1,941,139	1,178,000	-39	1,130,000
INVESTMENT INCOME	1,827	0	0	1,000	0	1,000
Total	**978,327**	**0**	**1,941,139**	**1,179,000**	**(39.3)**	**1,131,000**
Total Revenues	**978,327**	**0**	**1,941,139**	**1,179,000**	**(39.3)**	**1,131,000**
EXPENDITURES						
CAPITAL OUTLAY	0	189,171	1,348,800	976,638	-28	916,468
OTHER SERVICES	287,217	0	0	0	0	0
TRANSFERS OUT	412,560	0	592,339	200,000	-66	200,000
Total	**699,777**	**189,171**	**1,941,139**	**1,176,638**	**(39.4)**	**1,116,468**
Total Expenditures	**699,777**	**189,171**	**1,941,139**	**1,176,638**	**(39.4)**	**1,116,468**

Expense Snapshot



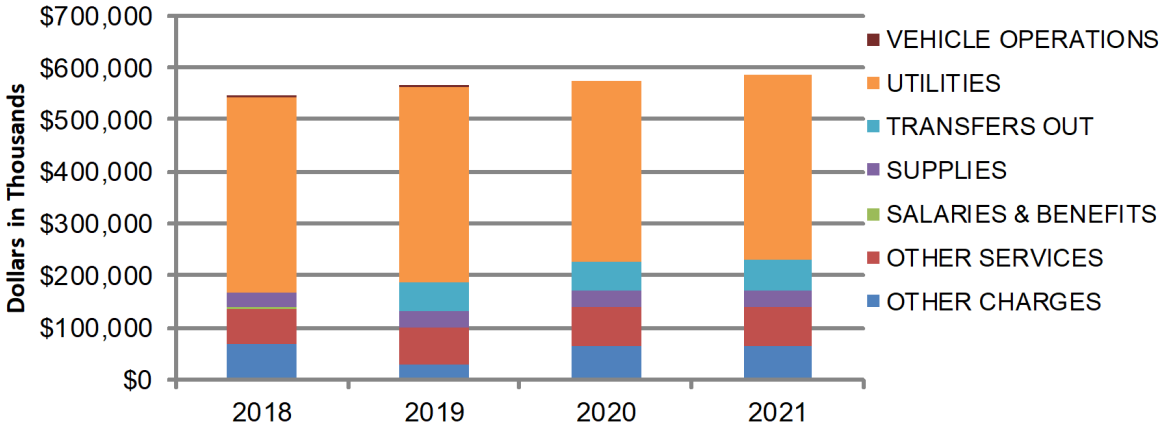
STREET LIGHTING OPERATIONS (6496510) Overview

This budget account for all activity associated with street lighting. The major revenue in the budget is generated from customer charges. The major expenditure associated with this budget is from electricity costs.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INVESTMENT INCOME	3,446	0	0	2,000	0	2,000
MISCELLANEOUS	12,437	1,037	20,000	10,000	-50	10,000
SALES	617,492	271,989	567,000	584,000	3	600,000
STATE GRANTS	23	0	0	0	0	0
Total	**633,399**	**273,027**	**587,000**	**596,000**	**1.5**	**612,000**
Total Revenues	**633,399**	**273,027**	**587,000**	**596,000**	**1.5**	**612,000**
EXPENDITURES						
OTHER CHARGES	154,299	15,000	28,053	66,000	135	66,000
OTHER SERVICES	78,036	27,265	73,000	73,000	0	73,000
SALARIES & BENEFITS	4,241	2,179	1,209	1,395	15	1,395
SUPPLIES	45,125	22,183	30,000	30,000	0	30,000
TRANSFERS OUT	0	0	55,702	57,373	3	59,094
UTILITIES	320,801	157,352	376,245	347,627	-8	357,906
VEHICLE OPERATIONS	1,830	560	2,703	0	-100	0
Total	**604,333**	**224,539**	**566,912**	**575,395**	**1.5**	**587,395**
Total Expenditures	**604,333**	**224,539**	**566,912**	**575,395**	**1.5**	**587,395**

Expense Snapshot

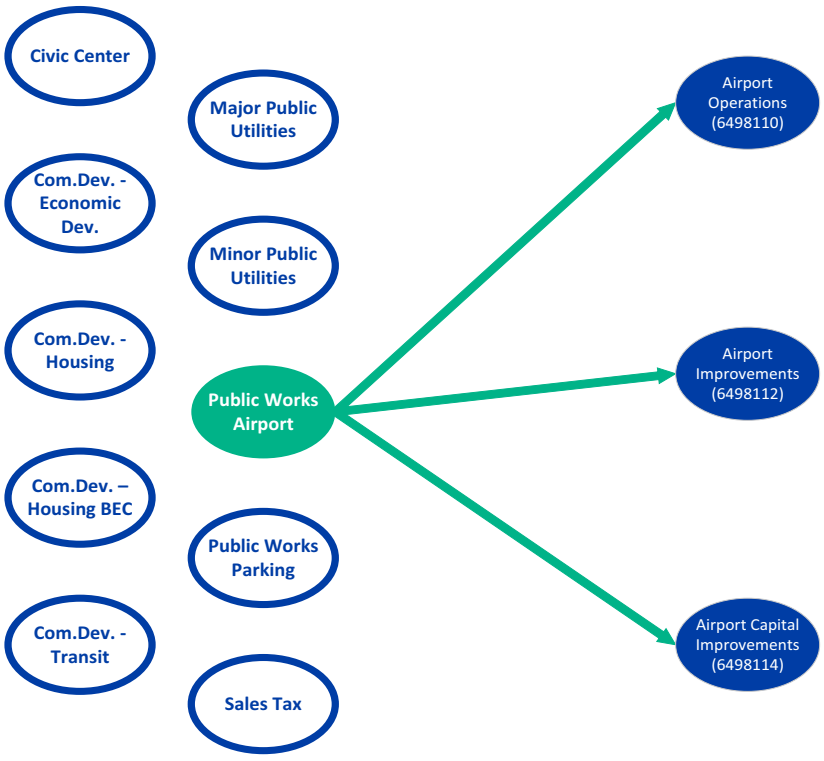


PUBLIC WORKS - AIRPORT

PUBLIC WORKS - AIRPORT Introduction

Public Works oversees planning and designing of new construction and reconstruction of the Mankato Regional Airport. A recent improvement project continues to make the Mankato Regional Airport one of Mankato's best positioned assets for growth. This profile will provide a detailed overview of Public Works-Airport.

Fund Structure



Authorized Staffing

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
FULL-TIME						
AIRPORT MANAGER	1.00	0.00	0.00	131,373	0	0
AIRPORT SUPERINTENDENT	0.00	1.00	1.00	0	139,846	145,005
Subtotal	**1.00**	**1.00**	**1**	**131,373**	**139,846**	**145,005**
PART-TIME						
MAINTENANCE REPAIRPERSON	0.73	0.00	0.00	38,918	0	0
MAINTENANCE REPAIRPERSON (AIR)	0.00	0.73	0.73	0	40,430	42,283
Subtotal	**0.73**	**0.73**	**1**	**38,918**	**40,430**	**42,283**
FLEXIBLE STAFFING RESOURCES						
MAINTENANCE REPAIRPERSON	0.00	0.00	0.00	21,993	0	0
MAINTENANCE REPAIRPERSON (AIR)	0.00	0.00	0.00	0	23,598	23,598
SICK LEAVE LUMP SUM	0.00	0.00	0.00	2,025	0	0
VACATION LEAVE LUMP SUM	0.00	0.00	0.00	1,233	0	0
Subtotal	**0.00**	**0.00**	**0**	**25,251**	**23,598**	**23,598**
Total	**1.73**	**1.73**	**2**	**195,542**	**203,874**	**210,886**

Service Objectives

Minnesota Air Spectacular Air Show

- Work with Air show planners to prepare Airport for a possible 2019 Air show for the City of Mankato, and attend or support those who attend the 2017 ICAS meeting to prepare for upcoming Air show if the City of Mankato is chosen to host an Air show event.

24/7 on-call support

- Provide24-7 On call support to all hanger Tenants, MNDOT, FAA airfield maintenance personnel, and Emergency Services. Maintain Airport according to FAA and MNDOT standards and regulations.

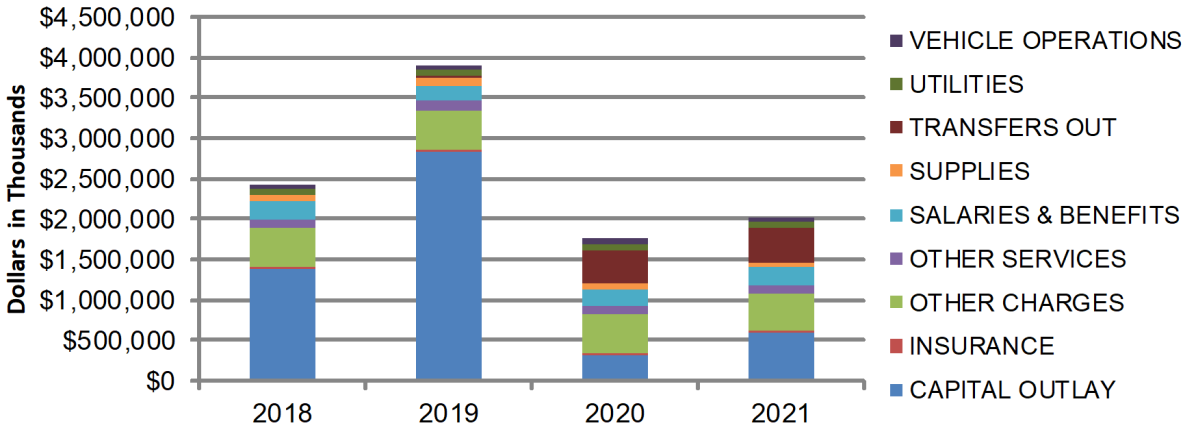
Hangar and Ag Land Leases

- Increase occupancy by aggressively advertising corporate and T-hanger space, keeping all hanger space clean and ready to lease, using Tyler/Munis for quarterly invoicing of all hanger leases to better track lease payments and energy use, and updating the 3-year Ag Leases which are up for renewal at the end of 2018.

Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	450,646	197,646	499,000	504,000	1	504,000.0
FEDERAL GRANTS	1,754,503	768,604	1,294,050	0	-100	0.0
INTERFUND TRANSFER	100,000	100,000	991,850	1,118,000	13	1,386,000.0
INVESTMENT INCOME	1,977	0	1,000	1,000	0	1,000.0
MISCELLANEOUS	3,866	1,569	5,000	5,000	0	5,000.0
RENTAL INCOME	44,183	25,535	47,000	45,000	-4	45,000.0
STATE GRANTS	207,412	65,105	1,058,350	85,000	-92	85,000.0
Total	**2,562,588**	**1,158,459**	**3,896,250**	**1,758,000**	**(55)**	**2,026,000**
EXPENDITURES						
CAPITAL OUTLAY	0	0	2,828,250	317,400	-89	586,000.0
INSURANCE	28,448	17,026	35,500	30,500	-14	30,500.0
OTHER CHARGES	1,404,270	235,334	475,220	464,200	-2	464,200.0
OTHER SERVICES	425,124	55,169	121,600	113,200	-7	111,000.0
SALARIES & BENEFITS	175,645	81,957	195,542	203,874	4	210,886.0
SUPPLIES	99,295	37,586	87,750	64,500	-26	64,500.0
TRANSFERS OUT	0	0	22,922	423,610	1,748	424,318.0
UTILITIES	85,641	51,641	70,358	83,890	19	83,182.0
VEHICLE OPERATIONS	71,120	45,250	58,505	55,575	-5	51,402.7
Total	**2,289,545**	**523,963**	**3,895,647**	**1,756,749**	**(55)**	**2,025,989**
Net Income (Loss)	**273,043**	**634,496**	**603**	**1,251**	**(1,810)**	**11**

Expense Snapshot



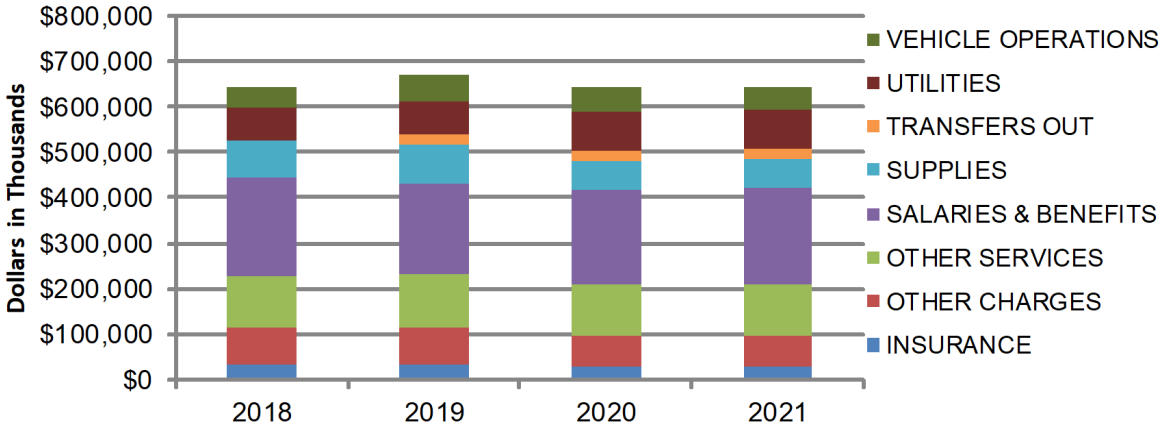
AIRPORT OPERATIONS (6498110) Overview

The purpose of this budget is to account for the activity of operating and maintaining the Airport. The revenues for this budget include various leases. Specially, leases for hangars, terminal lease and the leases related to agricultural land located on the Airport grounds.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	450,646	197,646	499,000	504,000	1	504,000
INTERFUND TRANSFER	0	0	30,000	400,000	1,233	400,000
INVESTMENT INCOME	0	0	1,000	1,000	0	1,000
MISCELLANEOUS	3,866	1,569	5,000	5,000	0	5,000
RENTAL INCOME	44,183	25,535	47,000	45,000	-4	45,000
STATE GRANTS	83,874	0	86,000	85,000	-1	85,000
Total	**582,570**	**224,750**	**668,000**	**1,040,000**	**55.7**	**1,040,000**
Total Revenues	**582,570**	**224,750**	**668,000**	**1,040,000**	**55.7**	**1,040,000**
EXPENDITURES						
INSURANCE	28,448	17,026	35,500	30,500	-14	30,500
OTHER CHARGES	75,790	37,334	79,220	68,200	-14	68,200
OTHER SERVICES	97,645	38,332	119,600	113,200	-5	111,000
SALARIES & BENEFITS	175,645	81,957	195,542	203,874	4	210,886
SUPPLIES	99,295	37,586	87,750	64,500	-26	64,500
TRANSFERS OUT	0	0	22,922	23,610	3	24,318
UTILITIES	85,641	51,641	70,358	83,890	19	83,182
VEHICLE OPERATIONS	71,120	45,250	58,505	55,575	-5	51,403
Total	**633,585**	**309,126**	**669,397**	**643,349**	**(3.9)**	**643,989**
Total Expenditures	**633,585**	**309,126**	**669,397**	**643,349**	**(3.9)**	**643,989**

Expense Snapshot

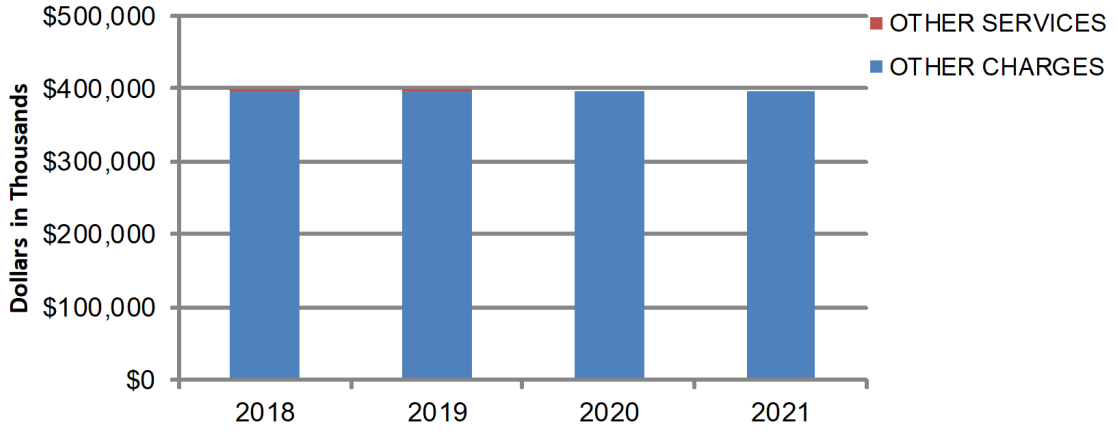


AIRPORT IMPROVEMENTS (6498112) Overview

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
FEDERAL GRANTS	0	10,003	0	0	0	0
INTERFUND TRANSFER	0	0	265,000	0	-100	0
STATE GRANTS	0	556	135,000	0	-100	0
Total	**0**	**10,559**	**400,000**	**0**	**(100.0)**	**0**
Total Revenues	**0**	**10,559**	**400,000**	**0**	**(100.0)**	**0**
EXPENDITURES						
OTHER CHARGES	1,319,164	198,000	396,000	396,000	0	396,000
OTHER SERVICES	0	0	2,000	0	-100	0
Total	**1,319,164**	**198,000**	**398,000**	**396,000**	**(0.5)**	**396,000**
Total Expenditures	**1,319,164**	**198,000**	**398,000**	**396,000**	**(0.5)**	**396,000**

Expense Snapshot



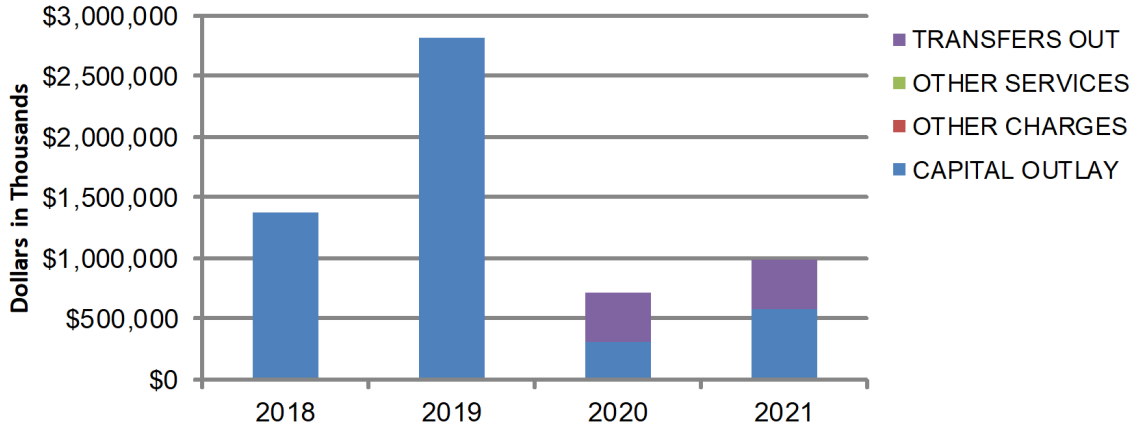
AIRPORT CAPITAL IMPROVEMENTS (6498114) Overview

The purpose of the budget is to account for the activity associated with large capital improvements to the Airport buildings and grounds. This budget is largely funded by Federal and State Aid dollars. The major expense in this budget are related to the capital improvement projects.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
FEDERAL GRANTS	1,754,503	758,601	1,294,050	0	-100	0
INTERFUND TRANSFER	100,000	100,000	696,850	718,000	3	986,000
INVESTMENT INCOME	1,977	0	0	0	0	0
STATE GRANTS	123,538	64,549	837,350	0	-100	0
Total	**1,980,018**	**923,150**	**2,828,250**	**718,000**	**(74.6)**	**986,000**
Total Revenues	**1,980,018**	**923,150**	**2,828,250**	**718,000**	**(74.6)**	**986,000**
EXPENDITURES						
CAPITAL OUTLAY	0	0	2,828,250	317,400	-89	586,000
OTHER CHARGES	9,316	0	0	0	0	0
OTHER SERVICES	327,479	16,837	0	0	0	0
TRANSFERS OUT	0	0	0	400,000	0	400,000
Total	**336,796**	**16,837**	**2,828,250**	**717,400**	**(74.6)**	**986,000**
Total Expenditures	**336,796**	**16,837**	**2,828,250**	**717,400**	**(74.6)**	**986,000**

Expense Snapshot



City of Mankato

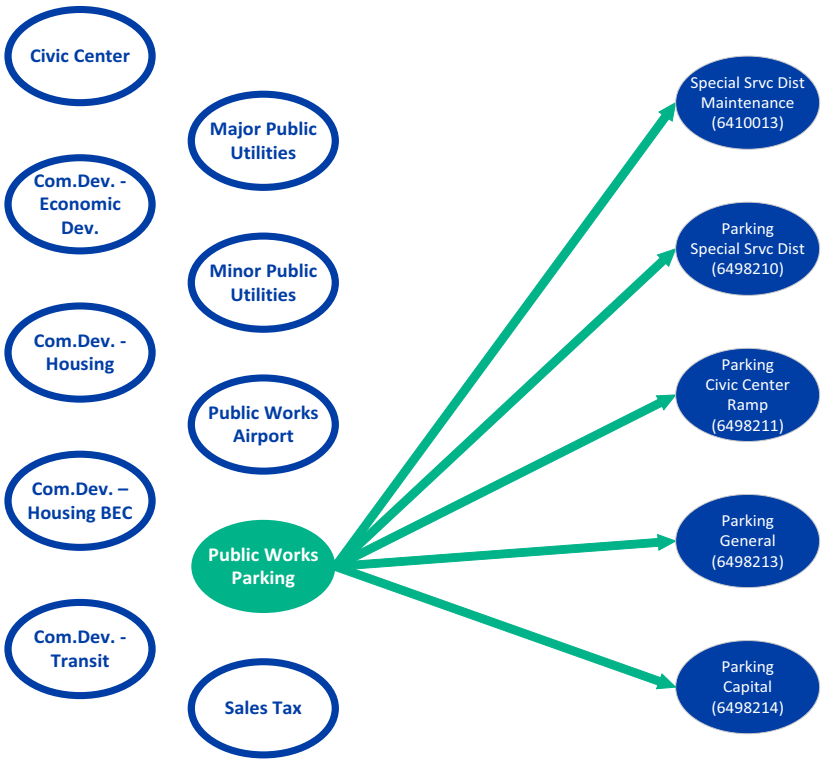
Leading the way...

PUBLIC WORKS - PARKING

PUBLIC WORKS - PARKING Introduction

It is the responsibility of the Mankato Parking services to provide public parking that is reliable, safe, efficient, cost-effective, customer focused, and environmentally responsible manner. This profile will provide a detailed overview of Parking. The goal is to support existing business development and foster new growth within the City Center and neighborhood business.

Fund Structure



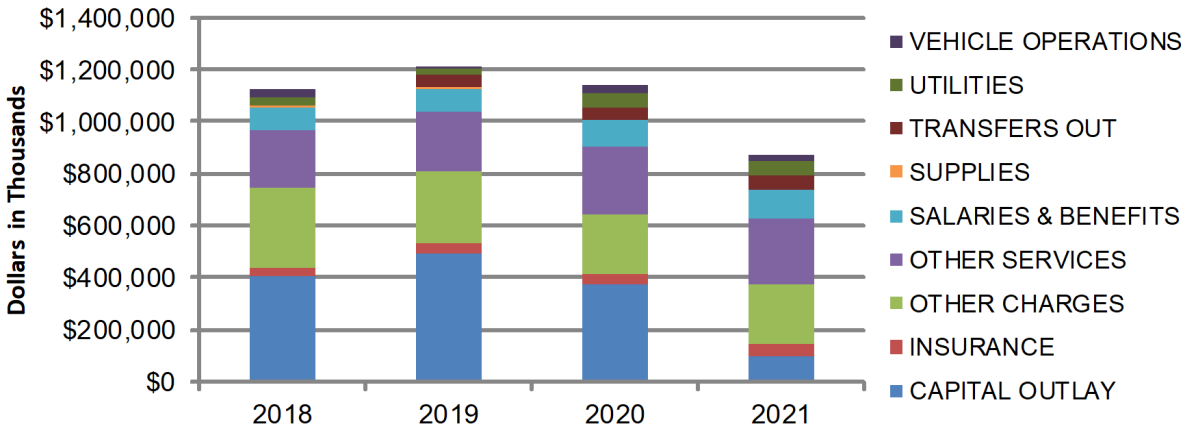
Authorized Staffing

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
FULL-TIME						
ENGINEERING PARKING FCLTS TEC	1.00	0.00	0.00	88,050	0	0
FACILITIES TEC (PARKING)	0.00	1.00	1.00	0	100,022	104,216
Subtotal	**1.00**	**1.00**	**1**	**88,050**	**100,022**	**104,216**
PART-TIME						
FLEXIBLE STAFFING RESOURCES						
SICK LEAVE LUMP SUM	0.00	0.00	0.00	61	0	0
VACATION LEAVE LUMP SUM	0.00	0.00	0.00	204	0	0
Subtotal	**0.00**	**0.00**	**0**	**265**	**0**	**0**
Total	**1.00**	**1.00**	**1**	**88,315**	**100,022**	**104,216**

Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	1,755	1,560	5,500	2,000	-64	2,000.0
FINES & FORFEITURES	56,562	34,441	50,000	55,000	10	60,000.0
INTERFUND TRANSFER	556,496	354,577	870,000	749,000	-14	577,000.0
INVESTMENT INCOME	8,594	0	1,000	2,000	100	2,000.0
MISCELLANEOUS	8,089	4,876	21,000	12,500	-40	12,500.0
SALES	115,024	46,976	93,000	121,000	30	121,000.0
SPECIAL ASSESSMENTS	354,000	0	221,100	359,867	63	362,000.0
STATE GRANTS	308	0	0	0	0	0.0
Total	**1,100,827**	**442,429**	**1,261,600**	**1,301,367**	**3**	**1,136,500**
EXPENDITURES						
CAPITAL OUTLAY	0	118,980	495,000	372,000	-25	100,000.0
INSURANCE	36,433	22,061	37,000	44,000	19	44,000.0
OTHER CHARGES	1,252,760	54,323	277,043	231,760	-16	231,760.0
OTHER SERVICES	310,644	157,590	227,700	256,302	13	256,302.0
SALARIES & BENEFITS	80,826	41,945	88,315	100,022	13	104,216.0
SUPPLIES	4,607	1,773	7,350	6,150	-16	6,150.0
TRANSFERS OUT	79,613	0	45,515	46,880	3	48,286.0
UTILITIES	62,627	33,446	24,642	56,000	127	56,000.0
VEHICLE OPERATIONS	3,986	13,461	13,310	29,740	123	29,740.0
Total	**1,831,497**	**443,578**	**1,215,875**	**1,142,854**	**(6)**	**876,454**
Net Income (Loss)	**(730,670)**	**(1,149)**	**45,725**	**158,513**	**(156)**	**260,046**

Expense Snapshot



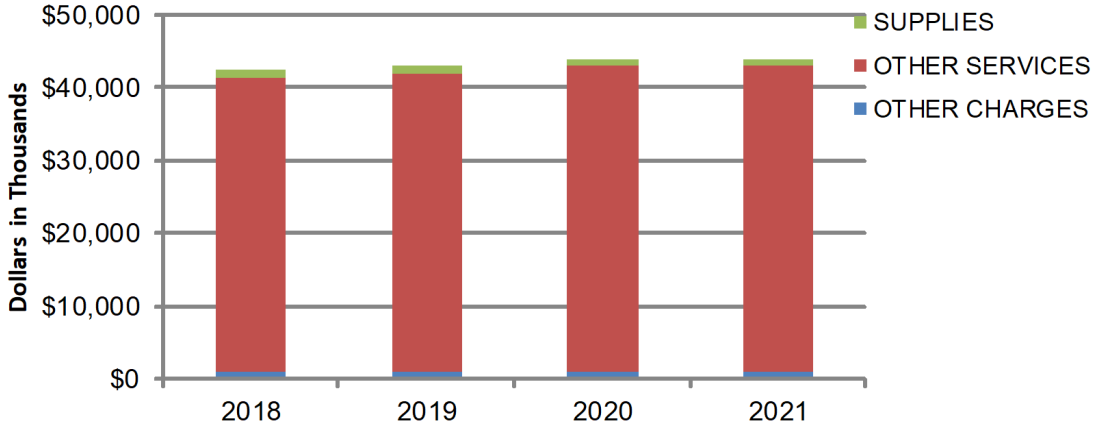
SPECIAL SRVC DIST-MAINTENTANCE (6410013) Overview

This budget accounts for all activity related to the special Srvc maintenance district. The largest expenditure related to this budget is associated to contractual costs.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	1,755	1,560	5,500	2,000	-64	2,000
INVESTMENT INCOME	177	0	0	0	0	0
SPECIAL ASSESSMENTS	52,538	0	46,100	42,000	-9	42,000
Total	**54,471**	**1,560**	**51,600**	**44,000**	**(14.7)**	**44,000**
Total Revenues	**54,471**	**1,560**	**51,600**	**44,000**	**(14.7)**	**44,000**
EXPENDITURES						
OTHER CHARGES	1,398	12	1,000	1,000	0	1,000
OTHER SERVICES	38,246	19,124	41,000	42,000	2	42,000
SUPPLIES	1,781	544	1,000	1,000	0	1,000
Total	**41,425**	**19,680**	**43,000**	**44,000**	**2.3**	**44,000**
Total Expenditures	**41,425**	**19,680**	**43,000**	**44,000**	**2.3**	**44,000**

Expense Snapshot



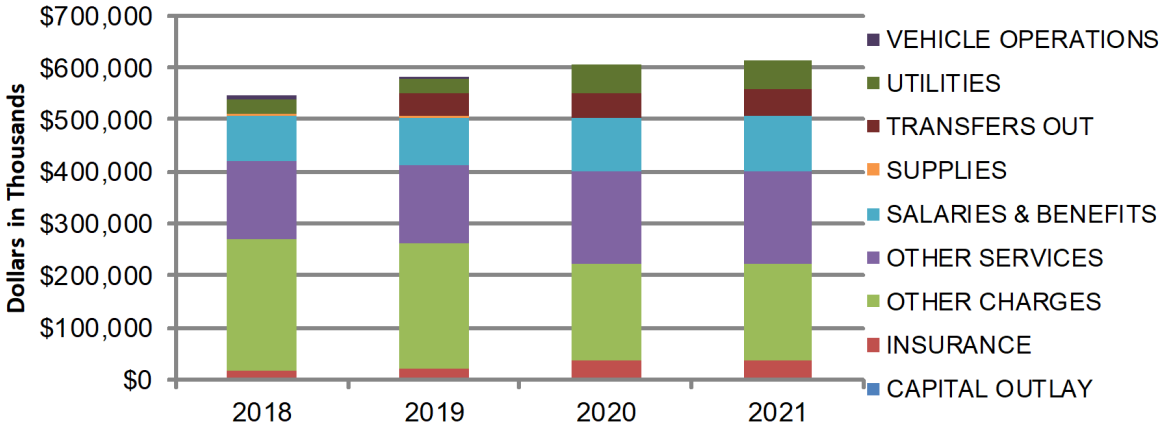
PARKING-SPECIAL SVC DISTRICT (6498210) Overview

This budget accounts for all activity associated within the special Service District. This budget's revenues account for parking assessments in the Special Service District and various ramp permits. The major expenditures within the budget include salaries and benefits and building repairs.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	356,496	154,577	175,000	177,000	1	177,000
MISCELLANEOUS	0	0	1,000	2,500	150	2,500
SALES	76,833	46,646	93,000	119,000	28	119,000
SPECIAL ASSESSMENTS	301,462	0	175,000	317,867	82	320,000
STATE GRANTS	308	0	0	0	0	0
Total	**735,098**	**201,223**	**444,000**	**616,367**	**38.8**	**618,500**
Total Revenues	**735,098**	**201,223**	**444,000**	**616,367**	**38.8**	**618,500**
EXPENDITURES						
CAPITAL OUTLAY	0	1,000	0	0	0	0
INSURANCE	26,873	18,561	22,000	38,000	73	38,000
OTHER CHARGES	84,422	38,884	239,043	183,760	-23	183,760
OTHER SERVICES	240,458	118,624	153,700	181,302	18	181,302
SALARIES & BENEFITS	80,826	41,945	88,315	100,022	13	104,216
SUPPLIES	2,670	896	4,100	2,400	-41	2,400
TRANSFERS OUT	0	0	45,515	46,880	3	48,286
UTILITIES	49,628	33,446	24,642	56,000	127	56,000
VEHICLE OPERATIONS	2,048	48	3,050	0	-100	0
Total	**486,926**	**253,403**	**580,365**	**608,364**	**4.8**	**613,964**
Total Expenditures	**486,926**	**253,403**	**580,365**	**608,364**	**4.8**	**613,964**

Expense Snapshot



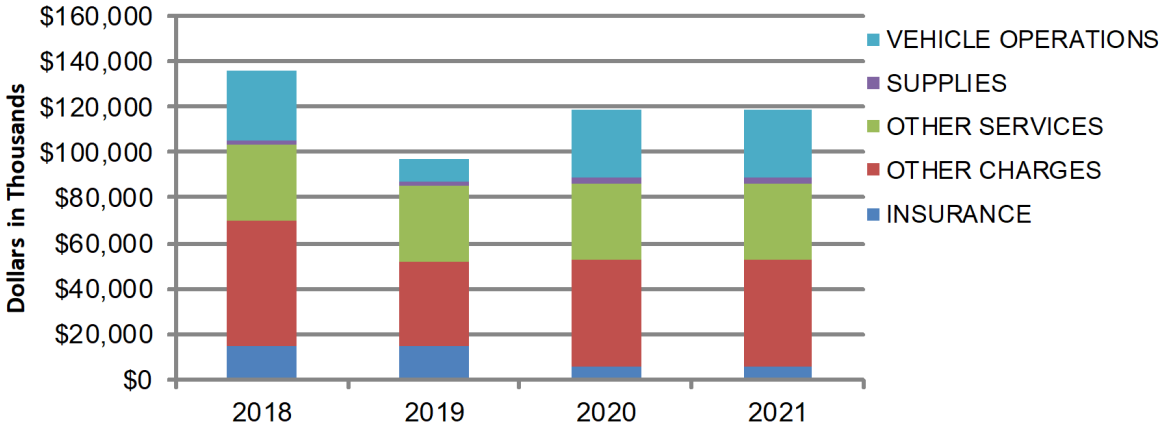
PARKING-GENERAL (6498213) Overview

The purpose of this budget is to account for general parking costs throughout the city. The major revenue associated with this account is associated with parking fines. The major expenses associated with this budget is related to snow removal and surface parking lot sealing

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
FINES & FORFEITURES	56,562	34,441	50,000	55,000	10	60,000
INTERFUND TRANSFER	0	0	200,000	200,000	0	200,000
INVESTMENT INCOME	1,665	0	1,000	2,000	100	2,000
MISCELLANEOUS	8,089	4,876	20,000	10,000	-50	10,000
SALES	915	330	0	2,000	0	2,000
Total	**67,230**	**39,647**	**271,000**	**269,000**	**(0.7)**	**274,000**
Total Revenues	**67,230**	**39,647**	**271,000**	**269,000**	**(0.7)**	**274,000**
EXPENDITURES						
INSURANCE	6,305	3,500	15,000	6,000	-60	6,000
OTHER CHARGES	903,896	15,427	37,000	47,000	27	47,000
OTHER SERVICES	30,704	19,843	33,000	33,000	0	33,000
SUPPLIES	156	333	2,250	2,750	22	2,750
VEHICLE OPERATIONS	1,938	13,413	10,260	29,740	190	29,740
Total	**943,001**	**52,515**	**97,510**	**118,490**	**21.5**	**118,490**
Total Expenditures	**943,001**	**52,515**	**97,510**	**118,490**	**21.5**	**118,490**

Expense Snapshot



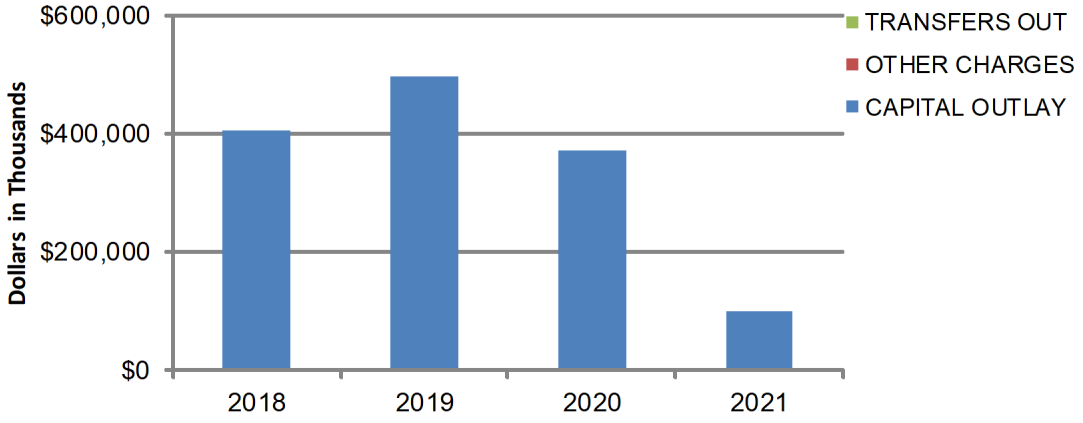
PARKING CAPITAL (6498214) Overview

This budget accounts for all capital projects associated with the Parking Fund. The major expenditures related to this fund are associated with the execution of budget capital projects.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	200,000	200,000	495,000	372,000	-25	200,000
INVESTMENT INCOME	6,751	0	0	0	0	0
Total	**206,751**	**200,000**	**495,000**	**372,000**	**(24.8)**	**200,000**
Total Revenues	**206,751**	**200,000**	**495,000**	**372,000**	**(24.8)**	**200,000**
EXPENDITURES						
CAPITAL OUTLAY	0	117,980	495,000	372,000	-25	100,000
OTHER CHARGES	263,044	0	0	0	0	0
TRANSFERS OUT	79,613	0	0	0	0	0
Total	**342,657**	**117,980**	**495,000**	**372,000**	**(24.8)**	**100,000**
Total Expenditures	**342,657**	**117,980**	**495,000**	**372,000**	**(24.8)**	**100,000**

Expense Snapshot





INTERNAL SERVICE FUNDS (7000)

INTERNAL SERVICE FUNDS (7000) Overview

Internal service funds account for the financing of goods and services provided by one governmental department to other departments on a cost reimbursements basis. Five functions make up internal service funds. Following are major revenue and expenditure changes related to various internal service sub funds:

Administrative services: This fund accounts for the cost of providing administrative services to all functions of the city. Administrative services include accounting, data processing, payroll, personnel, purchasing, accounts payable, public information and customer service (311), information technology and human resources. Administrative service activities are billed based on a flat usage rate for services provided.

The fiscal year 2020 and fiscal year 2021 funding transfers for administrative services remain consistent with 2019 levels. It should be noted that there is a decrease in administrative service positions. This is due to the shifting of the assistant to the city manager position, of which was previously funded entirely through administrative service charges and is now split between utilities and administrative services. Also, with the reorganization that took place in the human resources department in 2018, due to unexpected circumstances and the unfunded vacancy of the human resources director position, along with several other minor commodity/service cutbacks resulted in a reduction of approximately $230,000 in expenditures within human resources. However, with the elimination of the Blue Earth County and city of Mankato human resources partnership there was a corresponding $191,000 elimination in revenue.

Central insurance: This fund accounts for costs of the city's health insurance and self-insurance programs. Premiums are paid to the fund by benefiting funds. Health insurance claims are paid from this fund.

The fund uses revenue reimbursements from employee health insurance premium costs. In 2019, the annual premium was $24,000. Cost for 2020 is proposed at $27,600 per year, which is an additional $3,600 annually per employee at an increase of approximately 15% percent over 2019.

Major fund expenses include Blue Cross Blue Shield administration, direct payment of claims and stop loss reinsurance of catastrophic claims more than $175,000.

Central garage: This fund accounts costs to maintain the city's vehicle fleet. All city vehicles are assigned to this fund and users are charged a mileage rate.

Maintenance rates and fuel charges remain stable; however, there is an increase in overall vehicle expenditures. It is believed that this increase better reflects the amount of maintenance performed and fuel used during a calendar year.

Equipment replacement fund: This fund provides the resources necessary to replace the city's major items of equipment when necessary. Users are charged a mileage or hourly rate and these charges are transferred into the equipment replacement fund.

In 2018 there was no increase to the equipment depreciation rate. Nineteen pieces of equipment/vehicles are proposed to be either replaced (fourteen pieces) or expanded (five pieces) to the fleet in 2020. Of the five expansion pieces that are being proposed, all of them have considerable funding from the state. Thirteen pieces of equipment/vehicles are proposed to be either replaced (nine pieces) or expanded (four pieces) to the fleet in 2021. Of the four expansion pieces that are being proposed in 2021 all of them have considerable state funding.

Building facilities replacement: This fund is a source for anticipated costs to replace or perform major upkeep of existing building facilities. Designated fund-to-fund budgeted transfers have been established to provide adequate funding. Within this fund there are four specific accounts including Intergovernmental Center building capital replacement, parks capital replacement, public works capital replacement and public safety capital replacement.

Noteworthy projects in 2020 include the relocation of the Elks Nature Center $125,000 of which is proposed to be funded out of the parks capital replacement fund. The remaining $125,000 is proposed to be funded by sales tax dollars as it is an eligible expense. Highland park improvements of which $455,000 is proposed to be funded by the parks capital replacement fund and $150,000 of the project would be funded via grant proceeds. Bienapfl park improvements of which $100,000 is proposed to utilized parks capital replacement funding with the remaining $100,000 being funded by Community Development Block Grant dollars. $50,000 is being proposed from the parks capital improvement fund to improve Alexander and Erlandson restrooms. Finally, $475,000 is being allocated from the Intergovernmental Center Capital Replacement fund to replace the existing roof.

Personnel by Service Area

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
INTERNAL SERVICE FUNDS						
ADMINISTRATIVE SERVICES						
Full-Time	47.00	45.30	45.30	4,664,873	4,705,212	4,925,062
Part-Time	0.00	0.00	0.00	33,727	41,154	41,154
Flexible Staffing Resources	0.00	0.00	0.00	94,949	20,591	20,591
Subtotal	**47.00**	**45.30**	**45**	**4,793,549**	**4,766,957**	**4,986,807**
PUBLIC WORKS - GARAGE						
Full-Time	12.60	11.70	11.70	1,347,353	1,288,207	1,350,248
Flexible Staffing Resources	0.00	0.00	0.00	55,242	42,510	42,510
Subtotal	**12.60**	**11.70**	**12**	**1,402,595**	**1,330,717**	**1,392,758**
Total	**59.60**	**57.00**	**57**	**6,196,144**	**6,097,674**	**6,379,565**

Capital Outlay

	Quantity	Price	Total Price
CENTRAL GARAGE OPERATIONS			
BLDGS & STRUCTURES			
2020 - rental cost for vehicles	1	5,000	5,000
2021 - rental cost for vehicles	1	5,000	5,000
Subtotal	**2**	**10,000**	**10,000**
EQUIPMENT REPLACEMENT			
MACHINERY & EQUIPMENT			
2020 - New - Airport Mower Flail Boom 30% City Share of Funding	1	60,000	60,000
2020 - New - Transit Class 500 Arboc Bus 12 Passenger 30 % City Share of Funding	1	167,000	167,000
2020 - New - Transit Class 500 Arboc Bus 12 Passenger 30 % City Share of Funding	1	167,000	167,000
2020 - New - Transit Class 700 Gillig Bus 44 Passenger 30 % City Share of Funding	2	1,100,000	1,100,000
2020 - Replace # 5186 Street Dump Truck (2007) Mack Tandem Diesel	1	240,000	240,000
2020 - Replace # 11 Police Pick Up - Ford F 150 1/2 Ton 4x4	1	40,000	40,000
2020 - Replace # 24 Police Interceptor	1	65,000	65,000
2020 - Replace # 25 Police Interceptor	1	65,000	65,000
2020 - Replace # 3395 Water Utilities Trailer (2005) Witzco Trailer 35 T Challe	1	40,000	40,000

	Quantity	Price	Total Price
2020 - Replace # 4027 Water Utilities Pickup (2005) Chevrolet Silverado	1	30,000	30,000
2020 - Replace # 4028 Engineering Pick Up Super Cab 1/2 Ton 4x4	1	30,000	30,000
2020 - Replace # 4313 Wastewater Pickup (2007) 1 Ton 4x4	1	60,000	60,000
2020 - Replace # 5179 Street Sterling (1999) 2 1/2 Ton Diesel	1	210,000	210,000
2020 - Replace # 58 Inspection Pick Up Ford Ranger 1/2 Ton	1	30,000	30,000
2020 - Replace # 6031 Street Pot Hole Patcher (2004) Freightliner Wildcat	1	200,000	200,000
2020 - Replace # 6121 Parks Small Loader (2006) Bobcat S 250	1	60,000	60,000
2020 - Replace # 7558 Parks Toro Mower (2005) 4 x 4 10 1/2 Foot	1	70,000	70,000
2020 - Replace # 800 Transit Bus Class 500 (2011) 12 Passenger	1	167,000	167,000
2021 - New - Airport Snow Blower 30 % City Share of Funding	2	200,000	200,000
2021 - New - Transit Class 500 Bus 12 Passenger Arboc 30% City Share of Funding	1	172,000	172,000
2021 - New - Transit Class 500 Bus 12 Passenger Arboc 30% City Share of Funding	1	172,000	172,000
2021 - Replace # 26 Police Interceptor (2016) Ford Explorer Utility 4x4	1	68,000	68,000
2021 - Replace # 4318 Water Utilities Pickup (2009) Chevrolet 2500	1	40,000	40,000
2021 - Replace # 4320 Wastewater Pickup (2010) Chevrolet Silverado 1500	1	40,000	40,000
2021 - Replace # 5011 Street Pickup (1990) Ford LS 8000	1	250,000	250,000
2021 - Replace # 6014 Water Utilities Back Hoe (2005) John Deere Excavator	1	200,000	200,000
2021 - Replace # 7 Police Interceptor (2016) Ford Explorer Utility 4x4	1	68,000	68,000

	Quantity	Price	Total Price
2021 - Replace # 801 Transit Class 500 Bus (2013) 12 Passenger	1	172,000	172,000
2021 - Replace # 850 Transit Gillig Bus (2009) 38 Passenger	1	565,000	565,000
2021 - Replace # 910 Fire Suburban (2007) Chevrolet Suburban Full Size	1	100,000	100,000
Subtotal	**32**	**4,848,000**	**4,848,000**
IGC BUILDINGS & GROUNDS			
FURNITURE & EQUIPMENT			
2020 - Misc Furniture replacement	1	500	500
2021 - Misc Furniture replacement	1	500	500
Subtotal	**2**	**1,000**	**1,000**
IGC CAPITAL REPLACEMENT			
OTHER IMPROVEMENTS			
2020 - Intergovernmental Center Building Exterior Cleaning & Repairs	1	30,000	30,000
2020 - Intergovernmental Center Council Chamber Repairs	1	30,000	30,000
2020 - Intergovernmental Center Hydronics Engineering Study	1	30,000	30,000
2020 - Intergovernmental Center Re-key Building	1	35,000	35,000
2020 - Intergovernmental Center Roof Replacement - Front Half	1	475,000	475,000
2021 - Intergovernmental Center Back Hallway	1	50,000	50,000
2021 - Intergovernmental Center Building Exterior Cleaning & Repairs	1	30,000	30,000
2021 - Intergovernmental Center Elevator Controls Upgrade	1	90,000	90,000
2021 - Intergovernmental Center Skylights	1	165,000	165,000
Subtotal	**9**	**935,000**	**935,000**
INFO TECH CAPITAL REPLACEMENT			
OTHER IMPROVEMENTS-TECHNOLOGY			
2020 - Conference Room Technology	1	15,000	15,000
2020 - Fiber Communications Infrastructure Expansion and Maintenance	1	100,000	100,000
2020 - GIS Plotter	1	12,000	12,000
2020 - IT Security	1	40,000	40,000
2020 - Org Equipment Upgrades	1	35,000	35,000
2020 - Security Access Control System Upgrades and Expansion	1	15,000	15,000
2020 - Security Camera System Upgrades and Expansion	1	115,000	115,000
2020 - Server Virtualization Upgrades	1	70,000	70,000
2020 - Video Storage Solution	1	85,000	85,000
2020 - Wireless Network Upgrades	1	15,000	15,000
2021 - Conference Room Technology	1	25,000	25,000
2021 - Fiber Communications Infrastructure Expansion and Maintenance	1	75,000	75,000
2021 - IT security	1	40,000	40,000
2021 - Network Equipment Upgrades	1	15,000	15,000
2021 - Security Access Control System Upgrades and Expansion	1	15,000	15,000

	Quantity	Price	Total Price
2021 - Security Camera System Upgrades and Expansion	1	95,000	95,000
2021 - Server Virtualization	1	15,000	15,000
2021 - Video Storage Solution	1	50,000	50,000
2021 - ViOP Phone System Upgrades	1	50,000	50,000
Subtotal	**19**	**882,000**	**882,000**
PARKS CAPITAL REPLACEMENT			
OTHER IMPROVEMENTS			
2020 - Alexander Park Bathrooms	1	25,000	25,000
2020 - Bienapfel Park 50 K CIP 100 K CDBG	1	100,000	100,000
2020 - Elks Nature Center	1	125,000	125,000
2020 - Erlandson Park Improvements	1	20,000	20,000
2020 - Highland Park 150 K CIP 150 K DNR	1	455,000	455,000
2020 - Sibley Park - Overlook & Wall 100 K	1	95,000	95,000
2020 - Thomas Park	1	75,000	75,000
2021 - Buscher Park Bathrooms	1	50,000	50,000
2021 - Highland Park - Bathroom	1	10,000	10,000
2021 - Sibley Parkway - 70 K CIP 100 K CDBG	1	120,000	120,000
2021 - Trail Creek Park	1	130,000	130,000
Subtotal	**11**	**1,205,000**	**1,205,000**
PUBLIC INFORMATION			
FURNITURE & EQUIPMENT			
2020 -	1	1,000	1,000
2021 -	1	1,000	1,000
Subtotal	**2**	**2,000**	**2,000**
PUBLIC SAFETY CAPITAL REPLACEM			
OTHER IMPROVEMENTS			
2020 - Armer Radio Replacement	1	450,000	450,000
2020 - Fire Station 2 - Concrete Apron Replacement & Footings for HAZMAT Shed	1	15,000	15,000
2020 - Fire Station 3 - Replace Overhead Apparatus Bay Doors	1	20,000	20,000
2020 - Public Safety Center - Fire Apparatus Bay Floor Grate Repairs	1	15,000	15,000
2020 - Public Safety Center - Maintenance Walkway for Air Handler	1	25,000	25,000
2020 - Public Safety Center - Parking Ramp Coating & Repairs	1	20,000	20,000
2020 - Public Safety Center - State Street HVAC Upgrades	1	75,000	75,000
2020 - Public Safety Center - Turnout Gear Washer & Dryer	1	15,000	15,000

	Quantity	Price	Total Price
2021 - Fire Station 3 - Carpeting	1	7,500	7,500
2021 - Fire Station 3 - MAU Replacement	1	40,000	40,000
2021 - Fire Station 3 - Parking Lot Reconstruction	1	80,000	80,000
2021 - Public Safety Center - Sidewalk Handrail to Upper Parking Lot	1	8,000	8,000
2021 - Public Safety Center, Fire Station 2 & 3 - BAS Upgrade	1	90,000	90,000
Subtotal	**13**	**860,500**	**860,500**
PUBLIC WORKS CAPITAL REPL			
OTHER IMPROVEMENTS			
2020 - Exterior Door Replacement	1	120,000	120,000
2020 - Public Works Center - Asbestos Abatement	1	25,000	25,000
2020 - Public Works Center - Bay 3 Pressure Washer	1	15,000	15,000
2020 - Public Works Center - Floor Drain Replacement	1	25,000	25,000
2020 - Public Works Center - Garage Area Restroom Upgrade	1	120,000	120,000
2020 - Public Works Center - Lunch Room Tables and Chairs	1	20,000	20,000
2020 - Public Works Center - Master Plan Phase I - Site Preparation	1	150,000	150,000
2020 - Public Works Center - New Fuel Station	1	120,000	120,000
2020 - Public Works Center - Replace Oil Heater in Bay 3	1	20,000	20,000
2020 - Public Works Old Infrastructure/DNR - Building maintenance, HVAC Upgrades, and Roofing Repairs	1	22,000	22,000
2020 - Public Works Old Infrastructure/DNR - Garage Remodel	1	85,000	85,000
2021 - Public Works Center - Asbestos Abatement	1	25,000	25,000
2021 - Public Works Center - Central Garage Additional Hoist and chimney removal	1	35,000	35,000
2021 - Public Works Center - Circulating Pumps	1	15,000	15,000
2021 - Public Works Center - Power Roof Vents	1	40,000	40,000
2021 - Public Works Center - Replace Vehicle Hoists	1	23,000	23,000
2021 - Public Works Center - Skylight Installation	1	50,000	50,000
2021 - Public Works Center - Welding Shop Exhaust System	1	150,000	150,000
Subtotal	**18**	**1,060,000**	**1,060,000**
Total	**108**	**9,803,500**	**9,803,500**

CIP Fund Overview

Project Name	Project Year	Project Costs
INFO TECH CAPITAL REPLACEMENT		
2020		
Conference Room(s) Technology	2020	15,000
Fiber Communications Infrastructure Expansion and Maintenance	2020	200,000
GIS Plotter / Scanner	2020	12,000
Information Technology Security	2020	40,000
Network Equipment Upgrades	2020	35,000
Security Access Control System Upgrades and Expansion	2020	30,000
Security Camera System Upgrades and Expansion	2020	230,000
Server Virtualization Upgrades	2020	70,000
Unmanned Aerial System (UAS)	2020	32,000
Video Storage Solution	2020	160,000
Wireless Network Upgrades	2020	15,000
Subtotal		**839,000**
2021		
City VoIP Phone System Upgrade	2021	50,000
Conference Room(s) Technology	2021	25,000
Fiber Communications Infrastructure Expansion and Maintenance	2021	175,000
Information Technology Security	2021	40,000
Network Equipment Upgrades	2021	15,000
Security Access Control System Upgrades and Expansion	2021	30,000
Security Camera System Upgrades and Expansion	2021	210,000
Server Virtualization Upgrades	2021	15,000
Video Storage Solution	2021	100,000
Subtotal		**660,000**
IGC CAPITAL REPLACEMENT FUND		
2020		
IGC Roof Replacement - Front Half	2020	225,000
Intergovernmental Center Building Exterior Cleaning & Repairs	2020	30,000
Intergovernmental Center Hydronics Engineering Study	2020	30,000
Intergovernmental Center Re-key Building	2020	35,000
Intergovernmental Center Roof Replacement - Front Half	2020	475,000
Intergovernmental Council Chamber Repairs	2020	30,000
Subtotal		**825,000**
2021		
IGC Elevator Controls Upgrade	2021	69,000
IGC Skylights	2021	165,000
Intergovernmental Center Back Hallway	2021	50,000
Intergovernmental Center Building Exterior Cleaning & Repairs	2021	30,000
Intergovernmental Center Elevator Controls Upgrade	2021	90,000
Intergovernmental Center Skylights	2021	165,000
Subtotal		**569,000**

Project Name	Project Year	Project Costs
PARKS CAPITAL REPLACEMENT FUND		
2020		
Alexander Park Improvements	2020	25,000
Bienapfl Park	2020	100,000
Development of Park on PWC Land-Behind Public Works Building	2020	500,000
Elks Nature Center Relovation Improvements	2020	125,000
Erlandson Park Bathrooms	2020	20,000
Highland Park Improvements	2020	705,000
Land of Memories Campground Improvements	2020	175,000
Parks Surface Upgrades	2020	95,000
Sibley Park Overlook	2020	145,000
Thomas Park Bathrooms	2020	75,000
Subtotal		**1,965,000**
2021		
Buscher Park Improvements	2021	50,000
Highland Park Improvements	2021	10,000
Prairie Winds Park improvements	2021	355,000
Rogers/Sibley Parkway Park Development	2021	290,000
Trail Creek Park Improvements	2021	260,000
Subtotal		**965,000**
PUBLIC WORKS BUILDING REPLACEMENT FUND		
2020		
DNR/Old Utility Buildings - Building and HVAC Upgrades	2020	22,000
Public Works Campus - Lunch Room Tables and Chairs	2020	20,000
Public Works Campus - New Fuel Station	2020	150,000
Public Works Center - Asbestos Abatement	2020	25,000
Public Works Center - Bay 3 Pressure Washer	2020	15,000
Public Works Center - Floor Drain Replacement	2020	25,000
Public Works Center - Garage Area Restroom Upgrade	2020	120,000
Public Works Center - Lunch Room Tables and Chairs	2020	20,000
Public Works Center - Master Plan Phase I - Site Preparation	2020	150,000
Public Works Center - New Fuel Station	2020	120,000
Public Works Center - Replace Oil Heater in Bay 3	2020	20,000
Public Works Old Infrastructure/DNR - Building and HVAC Upgrades	2020	22,000
Public Works Old Infrastructure/DNR - Garage Remodel	2020	85,000
PWC Floor Drain Replacement	2020	25,000
PWC Garage Area Restroom Upgrade	2020	120,000
PWC Master Plan Phase I - Site Preparation	2020	150,000
Subtotal	**32,320**	**1,089,000**
2021		
Public Works - 750 Mound Ave Demolition	2021	125,000
Public Works Campus - New Fuel Station	2021	150,000
Public Works Center - Asbestos Abatement	2021	25,000
Public Works Center - Central Garage Additional Hoist	2021	35,000

Project Name	Project Year	Project Costs
Public Works Center - Circulating Pumps	2021	15,000
Public Works Center - Exterior Door Replacement	2021	120,000
Public Works Center - Power Roof Vents	2021	40,000
Public Works Center - Replace Vehicle Hoists	2021	23,000
Public Works Center - Skylight Installation	2021	50,000
Public Works Center - Welding Shop Exhaust System	2021	150,000
Subtotal	**20,210**	**733,000**
PUBLIC SAFETY BUILDING REPLACEMENT FUND		
2020		
ARMER Radio replacement	2020	450,000
Fire Station 2 - Concrete Apron Replacement & Footings for HAZMAT Shed	2020	15,000
Fire Station 3 - Replace Overhead Apparatus Bay Doors	2020	20,000
Public Safety Center - Fire Apparatus Bay Floor Grate Repairs	2020	15,000
Public Safety Center - Maintenance Walkway for Air Handler	2020	25,000
Public Safety Center - Parking Ramp Coating & Repairs	2020	20,000
Public Safety Center - State Street HVAC Upgrades	2020	75,000
Public Safety Center - Turnout Gear Washer & Dryer	2020	15,000
Public Safety Center State Street HVAC Upgrades	2020	50,000
Public Safety Ramp Coating & Repairs	2020	20,000
Subtotal	**20,200**	**705,000**
2021		
Fire Station 3 - Carpeting	2021	7,500
Fire Station 3 - MAU Replacement	2021	40,000
Fire Station 3 - Parking Lot Reconstruction	2021	80,000
Public Safety Center - Sidewalk Handrail to Upper Parking Lot	2021	8,000
Public Safety Center, Fire Station 2 & 3 - BAS Upgrade	2021	90,000
Subtotal	**10,105**	**225,500**
Total		**8,575,500**

Transfer Crosswalk

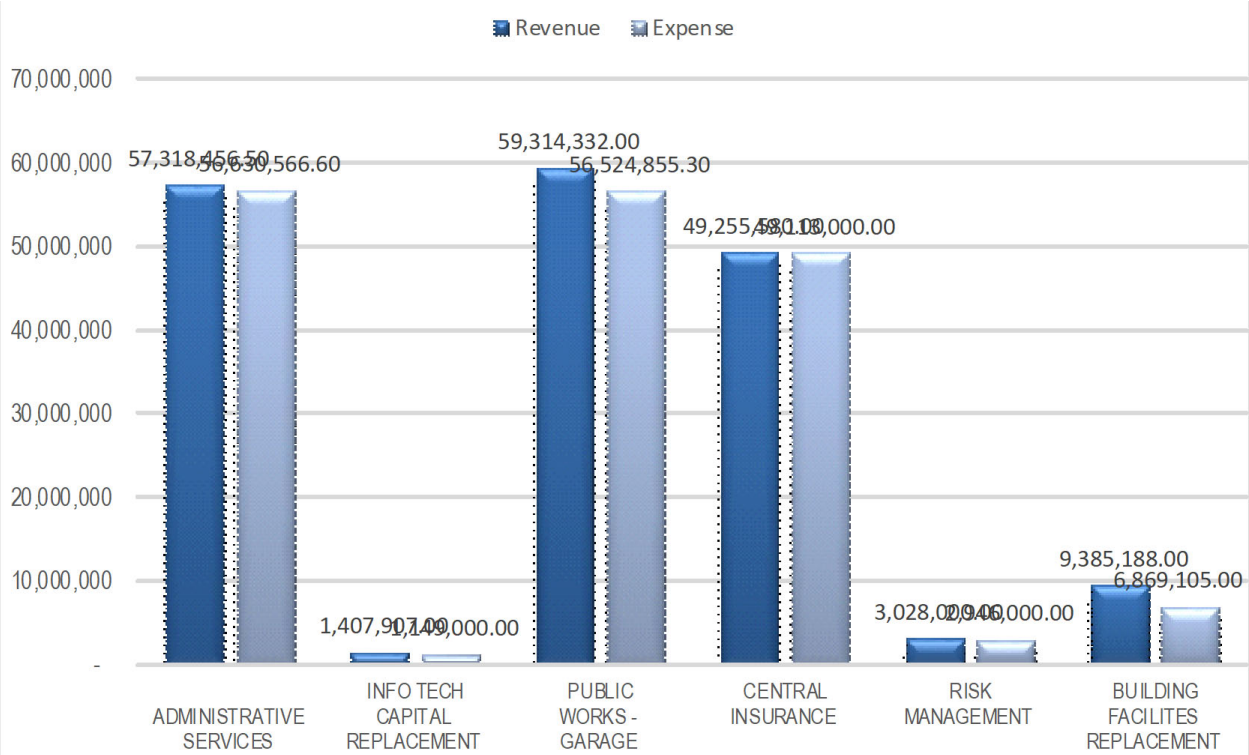
Due From (Fund-Org-Object)	Amount	Due To (Fund-Org-Object)	Description
7010 - Central Garage Fund			
7010-501013-392020	50,000	1010-421012-507200	Transfer for Facilities Operations
7010-501013-392020	150,000	1010-452014-507200	Transfer for Facilities Operations
7010-501013-392020	100,000	6000-493000-507200	Transfer for Facilities Operations
7010-501013-392020	50,000	7010-501010-507200	Transfer for Facilities Operations
7010-501013-392020	50,000	7020-505013-507200	Transfer for Facilities Operations
7010-501013-392020	50,000	7010-501010-507200	Transfer for Facilities Operations
7070-502012-392020	400,000	7010-501010-507200	Transfer for Facilities Capital Replacement
7020 - Administrative Services Fund			
2270-410011-392020	10,000	7020-505010-507200	Highway 14 Partnership Membership
6110-498210-392020	17,000	7020-505013-507200	Core Block Parking Assessment - IGC
6110-498210-392020	9,000	7020-505013-507200	Core Block Parking Assessment - Council Chambers
6110-498210-392020	4,000	7020-505013-507200	Core Block Parking Assessment - IGC Buildout
7070-502013-392020	200,000	7020-505013-507200	Transfer for Facilities Capital Replacement
7010-501013-392020	50,000	7020-505013-507200	Transfer for Facilities Operations Funding
1010-410010-392020	100,000	7020-505016-507200	Transfer for General Fund Deficit - Contingency Only
7060-504010-392020	50,000	7020-505016-507200	Transfer for Insurance Fund Deficit - Contingency Only
7080-506000-392020	250,000	7020-505017-507200	Transfer for Technology Capital Replacement
7030 - Equipment Replacement Fund			
7030-503010-392020	500,000	6800-465028-507200	Transfer for PSC Lease Revenue Payment
7070-502011-392020	500,000	7030-503010-507200	Transfer for Facilities Capital Replacement
6102-498040-392020	150,000	7030-503010-507200	Transfer for Facilities Capital Replacement
7070 - Bldg Facilities Capital Replacement Fund			
7070-502011-392020	25,000	1010-421012-507200	Transfer for Facilities Capital Replacement
7070-502011-392020	500,000	7030-503010-507200	Transfer for Facilities Capital Replacement
7070-502012-392020	25,000	1010-431011-507200	Transfer for Facilities Capital Replacement
7070-502012-392020	25,000	1010-452014-507200	Transfer for Facilities Capital Replacement
7070-502012-392020	50,000	6000-493000-507200	Transfer for Facilities Capital Replacement
7070-502012-392020	50,000	6000-493000-507200	Transfer for Facilities Capital Replacement
7070-502012-392020	400,000	7010-501010-507200	Transfer for Facilities Capital Replacement
7070-502013-392020	200,000	7020-505013-507200	Transfer for Facilities Capital Replacement
7080 - Technology Capital Replacement Fund			
7080-506000-392020	250,000	7020-505017-507200	Transfer for Technology Capital Replacement Funding

Fund Combined by Service Area

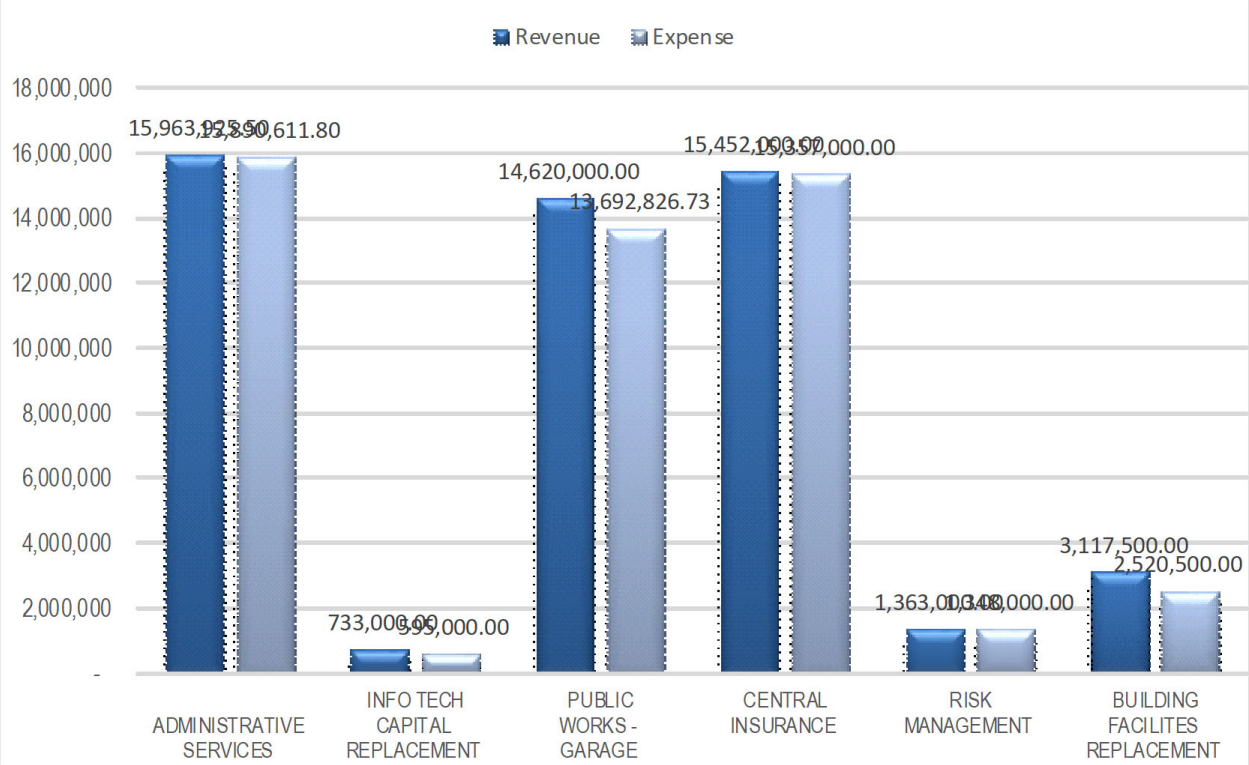
	2020 Revenue	2020 Expense	2021 Revenue	2021 Expense	% Change Revenue	% Change Expense	Net Income (Loss)
INTERNAL SERVICE FUNDS							
ADMINISTRATIVE SERVICES							
COUNCIL / MANAGER	7,151,200	1,879,220	7,150,000	1,914,217	(0.0)	1.9	5,235,783
PUBLIC INFORMATION	70,000	532,817	70,000	554,057	0.0	4.0	(484,057)
CUSTOMER SERVICE-311	0	758,796	0	796,745	0.0	5.0	(796,745)
HUMAN RESOURCES	0	905,562	0	888,146	0.0	(1.9)	(888,146)
SECTION 125 PLAN / MEDICAL & D	275,000	275,000	275,000	275,000	0.0	0.0	0
IGC BUILDINGS & GROUNDS	136,751	819,441	136,751	824,309	0.0	0.6	(687,559)
FINANCE	649,000	1,151,882	904,000	1,188,441	39.3	3.2	(284,441)
INFORMATION TECHNOLOGY	62,500	2,021,394	62,500	2,104,071	0.0	4.1	(2,041,571)
Subtotal	**8,344,451**	**8,344,112**	**8,598,251**	**8,544,986**	**3.0**	**2.4**	**53,265**
INFO TECH CAPITAL REPLACEMENT							
INFO TECH CAPITAL REPLACEMENT	504,555	502,000	492,000	380,000	(2.5)	(24.3)	112,000
Subtotal	**504,555**	**502,000**	**492,000**	**380,000**	**(2.5)**	**(24.3)**	**112,000**
PUBLIC WORKS - GARAGE							
CENTRAL GARAGE OPERATIONS	40,000	1,618,403	30,000	1,633,037	(25.0)	0.9	(1,603,037)
CENTRAL GARAGE FLEET SUPPLY	0	606,639	0	631,753	0.0	4.1	(631,753)
CENTRAL GARAGE PARTS & FUEL	3,294,000	1,099,898	3,364,000	1,103,851	2.1	0.4	2,260,149
PW FACILITIES BLDG & GROUNDS	400,000	399,738	400,000	415,992	0.0	4.1	(15,992)
EQUIPMENT REPLACEMENT	4,075,200	4,075,000	3,496,000	3,321,000	(14.2)	(18.5)	175,000
Subtotal	**7,809,200**	**7,799,678**	**7,290,000**	**7,105,633**	**(6.6)**	**(8.9)**	**184,367**
CENTRAL INSURANCE							
CENTRAL INSURANCE	7,551,000	7,544,000	8,095,000	8,004,000	7.2	6.1	91,000
Subtotal	**7,551,000**	**7,544,000**	**8,095,000**	**8,004,000**	**7.2**	**6.1**	**91,000**
RISK MANAGEMENT							
RISK MANAGEMENT	575,000	574,000	575,000	574,000	0.0	0.0	1,000
Subtotal	**575,000**	**574,000**	**575,000**	**574,000**	**0.0**	**0.0**	**1,000**

	2020 Revenue	2020 Expense	2021 Revenue	2021 Expense	% Change Revenue	% Change Expense	Net Income (Loss)
BUILDING FACILITES REPLACEMENT							
BUILDING CAPITAL REPLACEMENT	5,000	0	5,000	0	0.0	0.0	5,000
PUBLIC SAFETY CAPITAL REPLACEM	640,000	635,000	525,000	225,500	(18.0)	(64.5)	299,500
PUBLIC WORKS CAPITAL REPL	730,000	722,000	550,000	338,000	(24.7)	(53.2)	212,000
IGC CAPITAL REPLACEMENT	602,000	600,000	335,000	335,000	(44.4)	(44.2)	0
PARKS CAPITAL REPLACEMENT	895,000	895,000	475,000	310,000	(46.9)	(65.4)	165,000
Subtotal	**2,872,000**	**2,852,000**	**1,890,000**	**1,208,500**	**(34.2)**	**(57.6)**	**681,500**
Total	**27,656,206**	**27,615,790**	**26,940,251**	**25,817,119**	**(2.6)**	**(6.5)**	**1,123,132**

2020 Revenue vs. Expense by Service Area



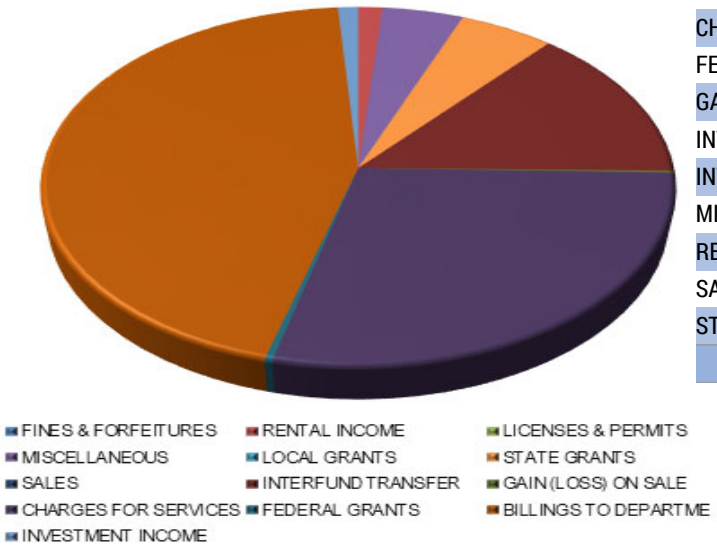
2021 Revenue vs. Expense by Service Area



Combined Fund Budget

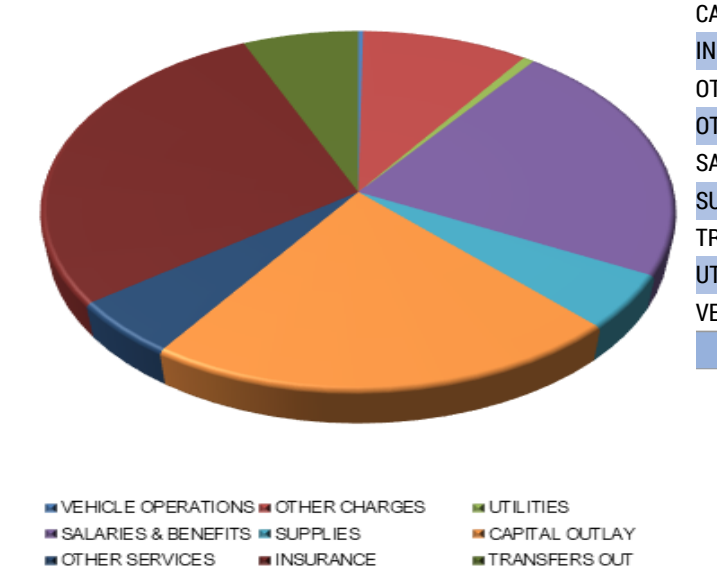
	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
BILLINGS TO DEPARTME	12,307,745	5,885,859	12,686,762	12,322,200	-3	12,853,000.0
CHARGES FOR SERVICES	6,550,967	3,446,859	7,602,800	7,889,700	4	7,943,500.0
FEDERAL GRANTS	90,384	150,700	0	100,000	0	100,000.0
GAIN (LOSS) ON SALE	55,168	0	25,000	50,000	100	40,000.0
INTERFUND TRANSFER	2,095,688	1,845,688	3,277,688	3,842,755	17	3,036,200.0
INVESTMENT INCOME	298,719	14,415	243,000	316,000	30	316,000.0
LOCAL GRANTS	154,927	0	191,086	0	-100	0.0
MISCELLANEOUS	725,005	321,967	1,259,900	1,270,000	1	1,254,000.0
RENTAL INCOME	331,956	378,009	338,475	376,751	11	376,750.5
SALES	180	0	1,000	1,000	0	1,000.0
STATE GRANTS	1,011,677	902,975	598,000	1,487,800	149	1,019,800.0
Total	**23,622,416**	**12,946,472**	**26,223,711**	**27,656,206**	**5.5**	**26,940,251**
EXPENDITURES						
CAPITAL OUTLAY	0	1,837,083	2,963,720	6,161,500	108	3,642,000.0
INSURANCE	7,251,567	3,889,596	7,524,250	7,875,750	5	8,335,750.0
OTHER CHARGES	3,546,911	854,492	2,151,013	2,597,545	21	2,627,245.0
OTHER SERVICES	1,221,768	549,988	1,379,759	1,435,625	4	1,384,525.0
SALARIES & BENEFITS	5,051,325	2,684,448	6,196,144	6,097,674	-2	6,379,565.0
SUPPLIES	1,421,013	769,410	1,358,100	1,388,950	2	1,389,150.0
TRANSFERS OUT	2,313,499	1,496,207	2,276,096	1,804,840	-21	1,805,286.0
UTILITIES	175,167	79,692	204,824	175,000	-15	175,000.0
VEHICLE OPERATIONS	71,529	37,463	70,291	78,906	12	78,597.7
Total	**21,052,778**	**12,198,380**	**24,124,196**	**27,615,790**	**14.5**	**25,817,119**
Net Income (Loss)	**2,569,638**	**748,093**	**2,099,515**	**40,416**	**94.0**	**1,123,132**

2020 Combined Fund Budget Revenues



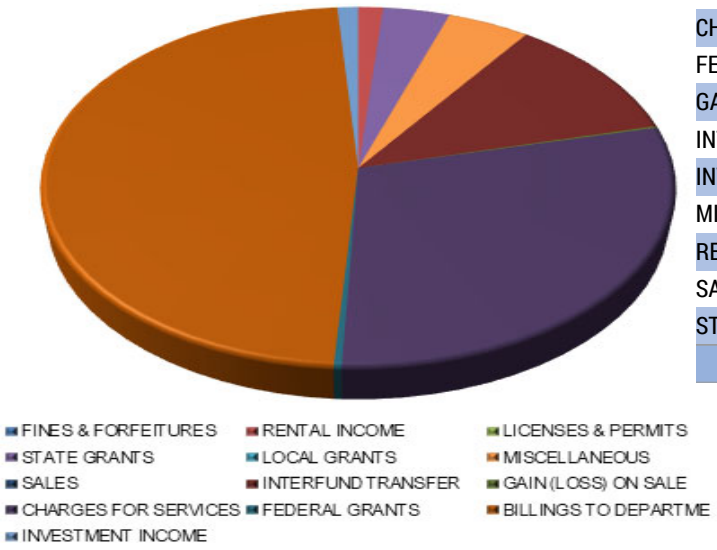
BILLINGS TO DEPARTME	$12,322,200
CHARGES FOR SERVICES	$7,889,700
FEDERAL GRANTS	$100,000
GAIN (LOSS) ON SALE	$50,000
INTERFUND TRANSFER	$3,842,755
INVESTMENT INCOME	$316,000
MISCELLANEOUS	$1,270,000
RENTAL INCOME	$376,751
SALES	$1,000
STATE GRANTS	$1,487,800
Total	**$27,656,206**

2020 Combined Fund Budget Expenditures



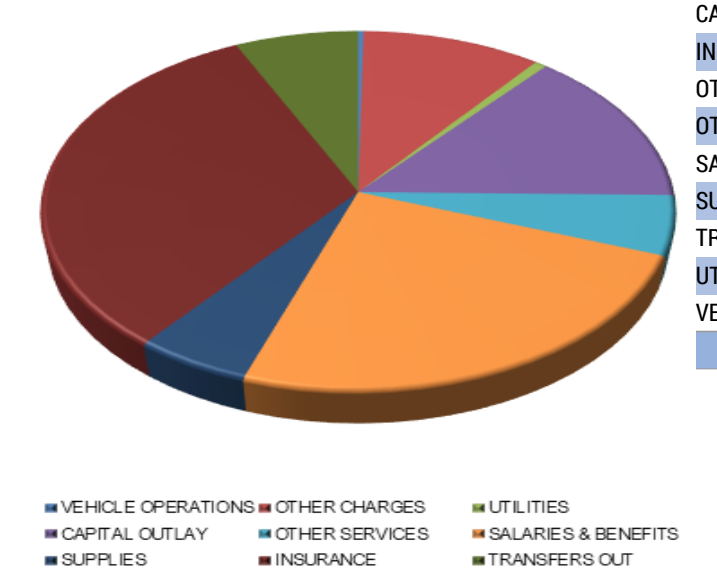
CAPITAL OUTLAY	$6,161,500
INSURANCE	$7,875,750
OTHER CHARGES	$2,597,545
OTHER SERVICES	$1,435,625
SALARIES & BENEFITS	$6,097,674
SUPPLIES	$1,388,950
TRANSFERS OUT	$1,804,840
UTILITIES	$175,000
VEHICLE OPERATIONS	$78,906
Total	**$27,615,790**

2021 Combined Fund Budget Revenues



BILLINGS TO DEPARTME	$12,853,000
CHARGES FOR SERVICES	$7,943,500
FEDERAL GRANTS	$100,000
GAIN (LOSS) ON SALE	$40,000
INTERFUND TRANSFER	$3,036,200
INVESTMENT INCOME	$316,000
MISCELLANEOUS	$1,254,000
RENTAL INCOME	$376,751
SALES	$1,000
STATE GRANTS	$1,019,800
Total	**$26,940,251**

2021 Combined Fund Budget Expenditures



CAPITAL OUTLAY	$3,642,000
INSURANCE	$8,335,750
OTHER CHARGES	$2,627,245
OTHER SERVICES	$1,384,525
SALARIES & BENEFITS	$6,379,565
SUPPLIES	$1,389,150
TRANSFERS OUT	$1,805,286
UTILITIES	$175,000
VEHICLE OPERATIONS	$78,598
Total	**$25,817,119**

City of Mankato

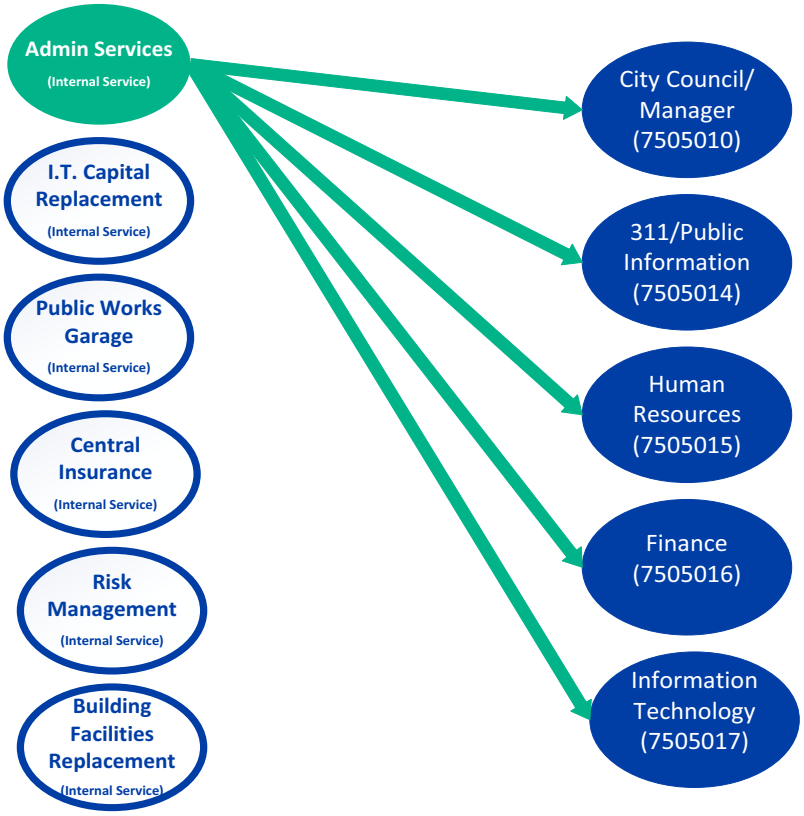
Leading the way...

ADMINISTRATIVE SERVICES

ADMINISTRATIVE SERVICES Introduction

This fund accounts for the cost of providing Administrative Services to all functions of the city. Administrative Services functions include Accounting, Data Processing, Payroll, Personnel, Purchasing, Accounts Payable, Public Information, Customer Service (311), Information Technology, and Human Resources. Administrative Service activities are billed based on a flat usage rate for the services provided.

Fund Structure



Authorized Staffing

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
FULL-TIME						
311 CUSTOMER SERVICE AGENT	7.00	7.00	7.00	547,848	605,204	635,270
311 CUSTOMER SERVICE SUPERVISO	0.00	1.00	1.00	0	115,745	122,735
311 EXPEDITOR	1.00	0.00	0.00	107,652	0	0
ACCOUNTANT	1.00	1.00	1.00	131,373	140,072	145,235
ACCOUNTANT (CIVIC CENTER)	0.00	1.00	1.00	0	139,360	144,526
ACCOUNTANT - CIVIC CENTER	1.00	0.00	0.00	130,252	0	0
ACCOUNTANT I	1.00	0.00	0.00	83,683	0	0
ACCOUNTANT I (ACCTS PAYABLE)	0.00	1.00	1.00	0	87,834	93,507
ACCOUNTANT I (ACCTS RECEIVABL)	0.00	1.00	1.00	0	92,273	98,044
ACCOUNTANT I (SPECIAL ASSESS)	0.00	1.00	1.00	0	92,235	98,006
ACCOUNTANT I -ACCTS RECEIVABLE	1.00	0.00	0.00	83,723	0	0
ACCOUNTS PAYABLE CLERK	1.00	0.00	0.00	92,761	0	0
ADMINISTRATIVE SECRETARY HR	1.00	0.00	0.00	97,098	0	0
ADMINISTRATIVE SECRETARY LEGAL	1.00	1.00	1.00	92,920	100,203	104,376
ASSISTANT TO CITY MANAGER	0.00	0.30	0.30	0	42,290	44,967
BUDGETED SALARY CONTINGENCY	0.00	0.00	0.00	0	7,500	7,500
BUSINESS ANALYST/SOFTWARE DVLP	0.00	1.00	1.00	0	103,127	109,504
CITY MANAGER	1.00	1.00	1.00	230,490	250,720	258,262
COMM. & ENGMT SPECIALIST	0.00	1.00	1.00	0	94,131	100,599
COMMUNICATION & ENGAGEMENT COR	0.00	1.00	1.00	0	119,965	127,389
COMP/BENEFITS ANALYST	0.00	1.00	1.00	0	110,853	117,854
COUNCILMBR AT LARGE	1.00	1.00	1.00	17,592	18,720	19,173
COUNCILMEMBER	5.00	5.00	5.00	58,899	63,588	65,097
CUSTODIAN	1.00	1.00	1.00	84,842	90,289	94,233
DEPUTY CITY MANAGER	1.00	1.00	1.00	195,735	208,387	219,730
DEPUTY DIRECTOR OF HUMAN RSRC	1.00	0.00	0.00	152,033	0	0
DIRECTOR OF HUMAN RESOURCES	1.00	0.00	0.00	184,889	0	0
EXECUTIVE ASSISTANT	1.00	1.00	1.00	104,308	112,468	118,486
FINANCE DIRECTOR	1.00	1.00	1.00	181,676	193,369	199,549
GIS COORDINATOR	1.00	1.00	1.00	118,383	126,327	131,161
GIS TECHNICIAN	1.00	1.00	1.00	86,853	83,627	89,440
HR SPECIALIST	0.00	1.00	1.00	0	105,225	111,597
HR TECHNICIAN - PAYROLL	1.00	0.00	0.00	107,881	0	0
HUMAN RESOURCES COORDINATOR	1.00	2.00	2.00	130,252	280,968	297,776
HUMAN RESOURCES GENERALIST	1.00	0.00	0.00	100,683	0	0
INFORMATION TECH DIRECTOR	1.00	1.00	1.00	181,676	192,720	198,884
MANAGEMENT ANALYST	1.00	1.00	1.00	97,186	107,035	114,277
MAYOR	1.00	1.00	1.00	23,455	24,757	25,360

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
MICROCOMPUTER & NTWRK TECH	2.00	2.00	2.00	215,762	198,712	207,642
MICROCOMPUTER & NTWRK TECH I	2.00	0.00	0.00	175,901	0	0
PT, TEMP, INTERN	0.00	0.00	0.00	8,074	0	0
PUBLIC INFO CSTR SRV DIRECTOR	1.00	1.00	1.00	181,676	192,877	197,390
PUBLIC INFORMATION SPECIALIST	1.00	0.00	0.00	92,761	0	0
SAFETY & LOSS COORDINATOR	1.00	0.00	0.00	122,719	0	0
SAFETY & LOSS SPECIALIST	0.00	1.00	1.00	0	130,939	132,942
SR MICROCOMPUTER & NTWRK TECH	0.00	2.00	2.00	0	232,442	246,405
SR. COMPUTER PRGMR/ANALYST	2.00	0.00	0.00	220,709	0	0
SR. MANAGEMENT ANALYST	1.00	0.00	0.00	118,383	0	0
SR. PROGRAMMER ANALYST	0.00	1.00	1.00	0	126,196	131,025
WEB PROGRAMMER/ANALYST	1.00	1.00	1.00	104,745	115,054	117,121
Subtotal	**47.00**	**45.30**	**45**	**4,664,873**	**4,705,212**	**4,925,062**
PART-TIME						
PT, TEMP, INTERN	0.00	0.00	0.00	33,727	41,154	41,154
Subtotal	**0.00**	**0.00**	**0**	**33,727**	**41,154**	**41,154**
FLEXIBLE STAFFING RESOURCES						
	0.00	0.00	0.00	0	20,591	20,591
BUDGETEDOVERTIMEFINANCE	0.00	0.00	0.00	5,757	0	0
BUDGETED OVERTIME HUMAN RESOURCES	0.00	0.00	0.00	5,181	0	0
BUDGETED OVERTIME INFORMATION TECHNOLOGY	0.00	0.00	0.00	6,909	0	0
SICK LEAVE LUMP SUM	0.00	0.00	0.00	49,860	0	0
VACATION LEAVE LUMP SUM	0.00	0.00	0.00	27,241	0	0
Subtotal	**0.00**	**0.00**	**0**	**94,949**	**20,591**	**20,591**
Total	**47.00**	**45.30**	**45**	**4,793,549**	**4,766,957**	**4,986,807**

Service Objectives

IT PROJECT GOALS AND OUTLOOK

Security Cameras

- Continue to leverage video to assist in crime prevention and investigation by identifying and replacing aging analog cameras with High Definition (HD) cameras in key facilities, leveraging mobile technology for better access/viewing, implementing a covert/mobile security camera solution and implementing a unified and scalable video storage solution for the system. Begin reviewing options and impacts of body cameras, related data storage and retrieval, operational policies, and replacement cycle.

Vehicle AVL (GPS Insight)

- Complete integration of GPS Insight data directly in GIS system so that internal applications showing vehicle locations can be deployed, and external facing applications allowing the public to see real-time data on activities like bus routes (City and MSU), snow plowing, and leaf pick-up.

UAS (Unmanned Aerial System)

- Create a user committee for creation of a citywide UAS policy by determining potential operational usage, cost savings, regulations, licensing and insurance, necessary data integration, deployment and vendor recommendations, and an operational policy.

HR PROJECT GOALS AND OUTLOOK

Review & Update All City Job Descriptions

- Review Minimum Qualifications to determine actual job relevance and with the goal of eliminating barriers to underrepresented groups in the workforce, and ensuring descriptions/classifications accurately reflect requirements for successful job performance.

Completion of Classification Study

- Convert to a new classification system that supports and promotes broader employee skill sets, includes "tiered position titling," is designed for both site-based and consultant utilization, and will be more proactive and nimble in reorganizing service delivery to citizens as internal and external factors shift. This work will include submission of next pay equity report required by the State of Minnesota.

Adoption of New Pay Structure

- Develop a new open range pay structure in conjunction with the revised classification system and classification study, which will include a pay for performance component.

Recruitment and Succession Strategy Development

- Prepare a succession plan that allows for future-focused hiring to include more marketing about Mankato as an Employer of Choice, moves away from traditional recruitment strategies toward innovative pathways into the workforce, focuses on opportunities for cross-department collaboration, and intentionally looks for candidate diversity that represents local demographics.

2018 Early Retirement Incentive Plan

- Introduce an early retirement incentive to employees in the Benefits Open Enrollment process for 2018.

Increase Workforce Diversity

- Develop a diversity and inclusion plan for direct targeted recruitment and referral of qualified and diverse candidate to departments for City employment and identify, promote and encourage alternative career paths that eliminate systematic barriers for potential employees.

Performance Management System Enhancement

- Develop and implement a forward-looking performance management system focused on identifying, measuring, managing and developing the performance of the people in the organization, and includes creation of an evaluation instrument based on organizational values, goals achievement, and continuous improvement and professional development.

Transition to Electronic Personnel Records

- Implement an electronic format that will allow elimination of paper files and greater supervisor accessibility to files will be accomplished in phases across multiple years.

BEC Contract Evolution

Revise the Human Resources Service contract with Blue Earth County to continue partnership by evolving the contractual relationship to meet current needs.

COMMUNICATIONS AND 311 PROJECT GOALS AND OUTLOOK

Community Engagement

- Shift communication and outreach efforts toward two-way communication, and integrating the efforts of the Racial Equity and Leadership (REAL) team, so that people will be better informed, get involved in decisions on topics that affect them, help the City to generate consensus, and result in a community that is more inclusive.
- Encourage and provide additional internal/external engagement opportunities that are creative, imaginative, and appropriate.
- Create a public engagement toolkit which assists and makes accountable each department to develop engagement plans for operational and project/program related activities, as a guide to help departments determine target audiences and effective strategies.

FINANCE

Financial Planning for ½ Cent Sales Tax Extension

- Provide revenue forecasting and record of dedicated uses that will help to prioritize eligible projects, utilize the financial policies for consideration of project viability, target public private partnerships to leverage funds for projects with high collaborative investment, and create the type of funding and capacity that is sustainable for long term operation.

Financial Planning that Reduces Reliance on Debt Service

- Identify opportunities for funding and resource capacity that will further strengthen the City's credit rating and reduce the overall cost of issuance for GO Bond projects. Examples include review of existing MSA fund balance for creation of a revolving loan allowing for internal financing of assessments, creation of long term plans and rate structures that will support annual maintenance and capital replacement for utilities and city facilities, and implementation of a policy for use of energy savings following repayment of loans.

Budget and Finance Education and Transparency

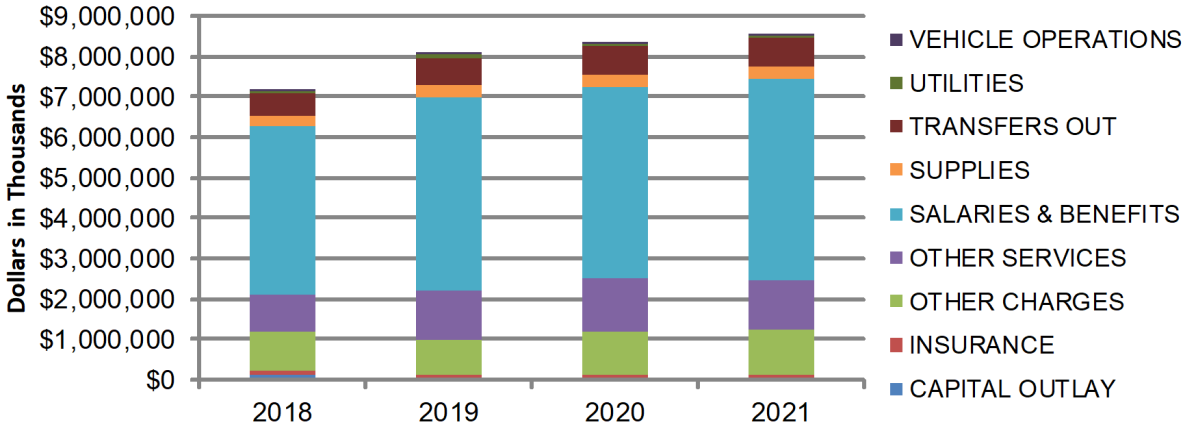
- Implement continuous enhancement of budget document and online tools that will better tell the story of the decision making process, policy implementation, and capital

investment, including creation of a financial portal, distribution of a budget-in-brief, enhancements to supporting text and statistics that clarify future issues, and trends, as well as the policy response.

Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	6,550,967	3,446,859	7,602,800	7,889,700	4	7,943,500.0
INTERFUND TRANSFER	0	0	50,000	0	-100	200,000.0
INVESTMENT INCOME	30,867	14,415	5,000	30,000	500	30,000.0
LOCAL GRANTS	154,927	0	191,086	0	-100	0.0
MISCELLANEOUS	250,528	124,365	192,400	288,000	50	288,000.0
RENTAL INCOME	105,175	70,875	117,475	135,751	16	135,750.5
SALES	180	0	1,000	1,000	0	1,000.0
STATE GRANTS	15,754	0	0	0	0	0.0
Total	**7,108,398**	**3,656,515**	**8,159,761**	**8,344,451**	**2**	**8,598,251**
EXPENDITURES						
CAPITAL OUTLAY	0	57	2,500	1,500	-40	1,500.0
INSURANCE	108,737	68,423	126,250	122,750	-3	122,750.0
OTHER CHARGES	876,786	259,798	838,120	1,080,945	29	1,110,645.0
OTHER SERVICES	734,720	502,883	1,228,759	1,283,850	4	1,234,750.0
SALARIES & BENEFITS	3,782,640	2,054,162	4,793,549	4,766,957	-1	4,986,807.0
SUPPLIES	225,391	116,736	281,350	290,650	3	290,850.0
TRANSFERS OUT	566,435	90,519	688,225	697,442	1	697,666.0
UTILITIES	101,778	49,029	88,300	89,500	1	89,500.0
VEHICLE OPERATIONS	4,066	1,986	4,788	10,518	120	10,518.0
Total	**6,400,553**	**3,143,592**	**8,051,841**	**8,344,112**	**4**	**8,544,986**
Net Income (Loss)	**707,845**	**512,922**	**107,920**	**339**	**253**	**53,265**

Expense Snapshot



5-Year Fund Projection

August 8, 2019	Budget 2019		Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Comments
Administrative Fund Revenue:								
Local Aid - District 77	70,000		70,000	70,000	70,000	70,000	70,000	
Local Aid - County	121,086		-	-	-	-	-	
Charges for Service	6,780,000		7,140,000	7,140,000	7,140,000	7,140,000	7,140,000	
Other Charges	631,714		678,700	733,500	850,000	900,000	950,000	
Miscellaneous	389,486		320,000	319,000	500,000	550,000	600,000	
Rents & Leases	117,475		135,751	135,751	135,751	135,751	135,751	
Transfers	50,000		-	200,000	-	-	-	
Fund Balance Allocation	-		-	-			-	
Total Administrative Fund Revenue	8,159,761		8,344,451	8,598,251	8,695,751	8,795,751	8,895,751	
Administrative Fund Expenditures:								
Personal Services	4,793,549		4,766,957	4,986,807	5,111,000	5,239,000	5,370,000	Reflects 2.5% increase in labor costs
Commodities	281,350		290,650	290,850	290,000	290,000	290,000	Projection remains flat
Other Services	1,228,759		1,283,850	1,234,750	1,275,000	1,280,000	1,290,000	Reflects modest increase
Insurance	126,250		122,750	122,750	125,000	130,000	130,000	Projection is relatively flat
Utilities	88,300		89,500	89,500	92,000	94,000	96,000	Projection is relatively flat
Other Charges	838,120		1,080,945	1,110,645	1,100,000	1,100,000	1,100,000	Projection remains flat
Capital Outlay	2,500		1,500	1,500	-	-	-	Projection remains flat
Vehicle Transfers	12,013		17,960	18,184	20,000	20,000	20,000	Projection remains flat
Transfers	681,000		690,000	690,000	690,000	690,000	690,000	Projection remains flat
Total Administrative Fund Expenditures:	8,051,841		8,344,112	8,544,986	8,703,000	8,843,000	8,986,000	
Income or (Loss)	107,920		339	53,265	(7,249)	(47,249)	(90,249)	
Fund Balance - January 1	1,957,521		2,065,441	2,065,780	2,119,045	2,111,796	2,064,547	
Surplus or Deficit	107,920		339	53,265	(7,249)	(47,249)	(90,249)	
Fund Balance - December 31	2,065,441		2,065,780	2,119,045	2,111,796	2,064,547	1,974,298	
Fund Balance as a % of Expenditures	24.75%		24.18%	24.35%	23.88%	22.98%		

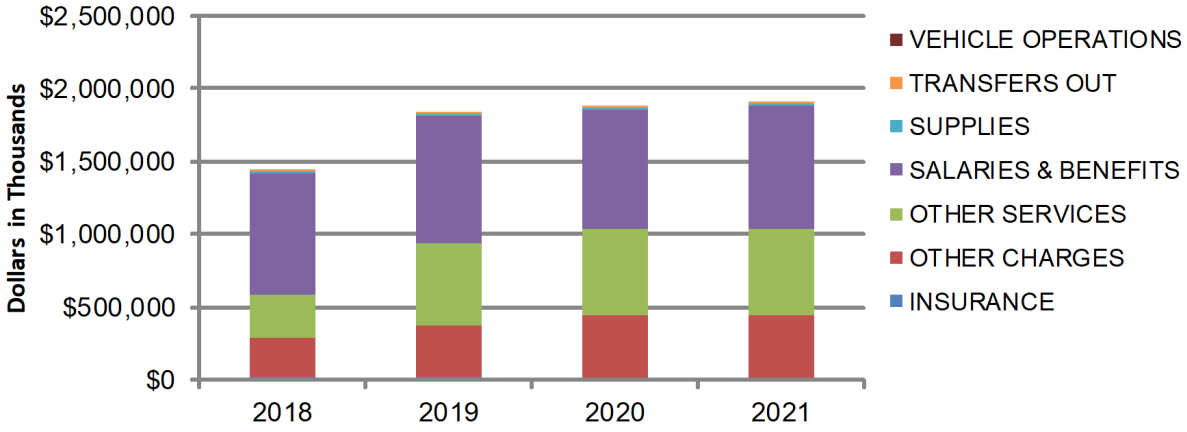
COUNCIL / MANAGER (7505010) Overview

This budget manages the financial activity associated with the City Manager's Office, as well as the Mayor and Council members. The largest revenue associated with this budget is related to service charges for management fees. The largest expenses are related to salaries, contractual expenses and expenses for subscriptions and memberships.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	5,775,025	3,184,275	6,780,200	7,141,200	5	7,140,000
MISCELLANEOUS	12,178	2,273	1,000	10,000	900	10,000
STATE GRANTS	15,754	0	0	0	0	0
Total	**5,802,958**	**3,186,548**	**6,781,200**	**7,151,200**	**5.5**	**7,150,000**
Total Revenues	**5,802,958**	**3,186,548**	**6,781,200**	**7,151,200**	**5.5**	**7,150,000**
EXPENDITURES						
INSURANCE	2,467	1,890	20,250	5,250	-74	5,250
OTHER CHARGES	145,678	13,168	346,370	445,370	29	445,370
OTHER SERVICES	248,517	294,215	577,200	582,000	1	582,000
SALARIES & BENEFITS	608,717	380,190	866,718	823,850	-5	858,847
SUPPLIES	2,472	395	12,750	12,750	0	12,750
TRANSFERS OUT	48,000	8,000	10,000	10,000	0	10,000
VEHICLE OPERATIONS	570	15	0	0	0	0
Total	**1,056,420**	**697,873**	**1,833,288**	**1,879,220**	**2.5**	**1,914,217**
Total Expenditures	**1,056,420**	**697,873**	**1,833,288**	**1,879,220**	**2.5**	**1,914,217**

Expense Snapshot



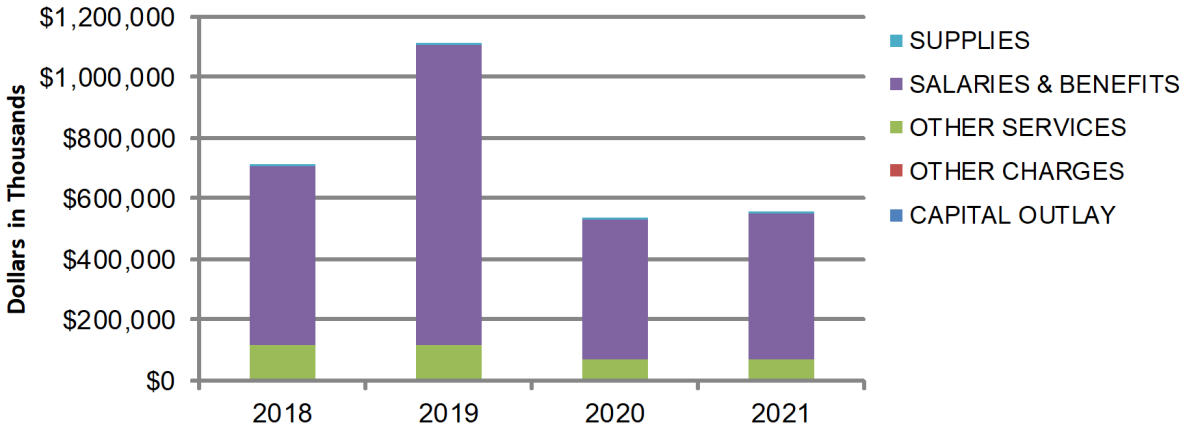
PUBLIC INFORMATION (7505014) Overview

The Public Information budget accounts for the expense and revenues related to the city's communication, community engagement and customer service operations. This budget accounts for one revenue source that is associated with an established partnership with the City and the Mankato Area Public Schools to provide communication services.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	66,700	33,350	70,000	70,000	0	70,000
MISCELLANEOUS	401	804	0	0	0	0
Total	**67,101**	**34,154**	**70,000**	**70,000**	**0.0**	**70,000**
Total Revenues	**67,101**	**34,154**	**70,000**	**70,000**	**0.0**	**70,000**
EXPENDITURES						
CAPITAL OUTLAY	0	0	2,000	1,000	-50	1,000
OTHER CHARGES	400	400	1,000	1,000	0	1,000
OTHER SERVICES	73,367	30,170	113,445	65,800	-42	65,800
SALARIES & BENEFITS	594,598	458,326	992,295	461,517	-53	482,757
SUPPLIES	2,934	175	4,700	3,500	-26	3,500
Total	**671,298**	**489,071**	**1,113,440**	**532,817**	**(52.1)**	**554,057**
Total Expenditures	**671,298**	**489,071**	**1,113,440**	**532,817**	**(52.1)**	**554,057**

Expense Snapshot

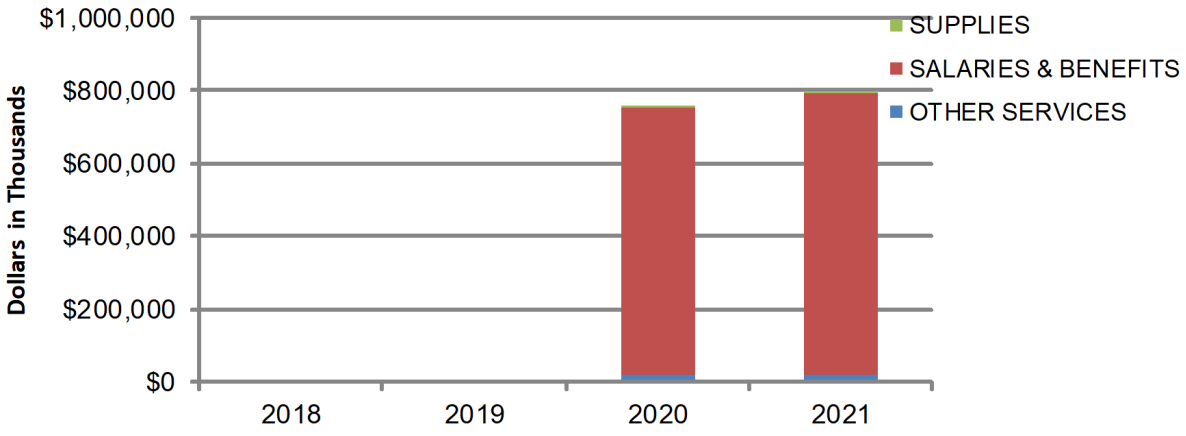


CUSTOMER SERVICE-311 (7505019) Overview

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
Total Revenues					**0.0**	
EXPENDITURES						
OTHER SERVICES	0	0	0	21,500	0	21,500
SALARIES & BENEFITS	0	0	0	735,046	0	772,995
SUPPLIES	0	0	0	2,250	0	2,250
Total	**0**	**0**	**0**	**758,796**	**0.0**	**796,745**
Total Expenditures	**0**	**0**	**0**	**758,796**	**0.0**	**796,745**

Expense Snapshot



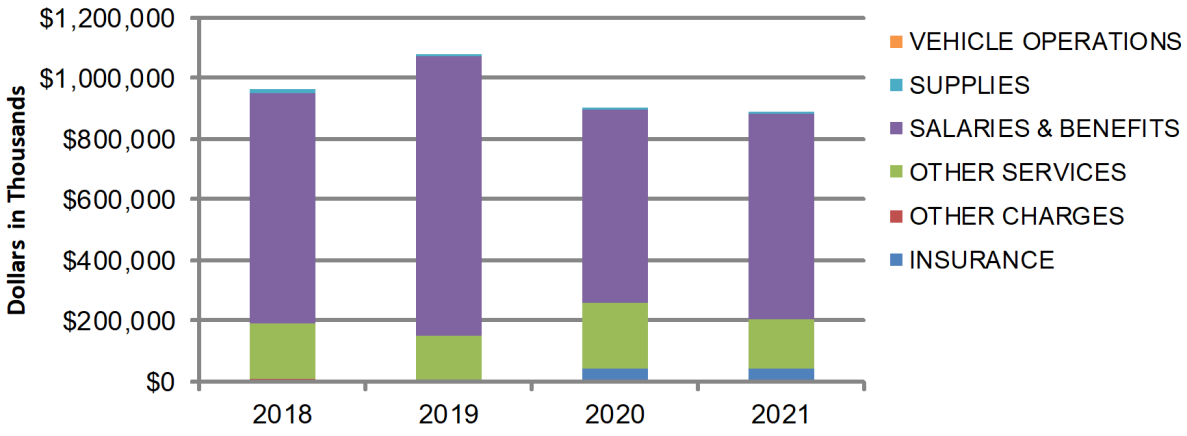
HUMAN RESOURCES (7505015) Overview

This budget accounts for all financial activity associated with the Human Resources department. The single revenue source associated with this budget is related to the contractual agreement with Blue Earth County. The largest expense associated with this budget is related to salaries and benefits.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
LOCAL GRANTS	154,927	0	191,086	0	-100	0
MISCELLANEOUS	171	15	0	0	0	0
Total	**155,098**	**15**	**191,086**	**0**	**(100.0)**	**0**
Total Revenues	**155,098**	**15**	**191,086**	**0**	**(100.0)**	**0**
EXPENDITURES						
INSURANCE	41,367	23,658	0	42,000	0	42,000
OTHER CHARGES	4,236	624	4,975	4,175	-16	4,175
OTHER SERVICES	143,604	44,823	145,014	212,350	46	162,750
SALARIES & BENEFITS	767,233	312,202	921,892	642,037	-30	674,221
SUPPLIES	2,986	789	10,000	5,000	-50	5,000
VEHICLE OPERATIONS	203	264	0	0	0	0
Total	**959,629**	**382,359**	**1,081,881**	**905,562**	**(16.3)**	**888,146**
Total Expenditures	**959,629**	**382,359**	**1,081,881**	**905,562**	**(16.3)**	**888,146**

Expense Snapshot



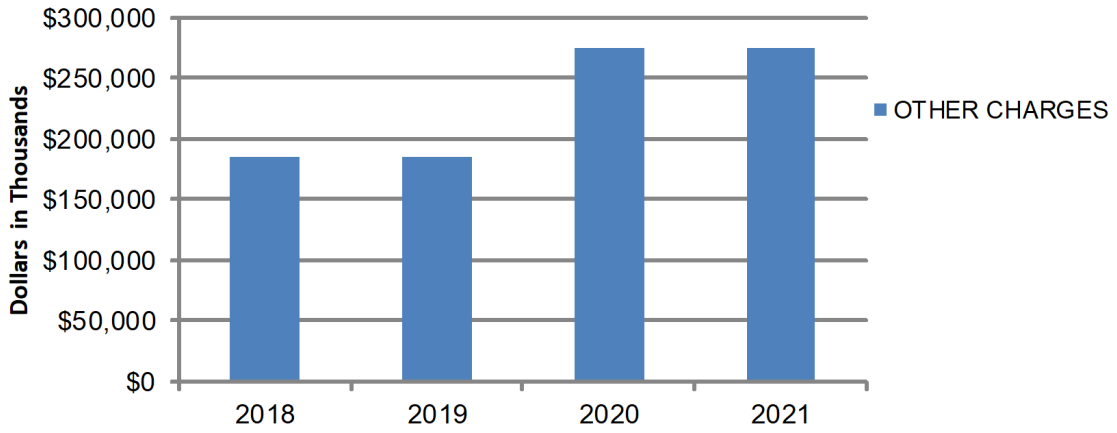
SECTION 125 PLAN / MEDICAL & D (7505018) Overview

This budget accounts for the employee's medical flexible spending. The largest expenditure associated with this account is related to health care expenditures.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
MISCELLANEOUS	234,236	120,121	185,000	275,000	49	275,000
Total	**234,236**	**120,121**	**185,000**	**275,000**	**48.6**	**275,000**
Total Revenues	**234,236**	**120,121**	**185,000**	**275,000**	**48.6**	**275,000**
EXPENDITURES						
OTHER CHARGES	236,307	130,504	185,000	275,000	49	275,000
Total	**236,307**	**130,504**	**185,000**	**275,000**	**48.6**	**275,000**
Total Expenditures	**236,307**	**130,504**	**185,000**	**275,000**	**48.6**	**275,000**

Expense Snapshot



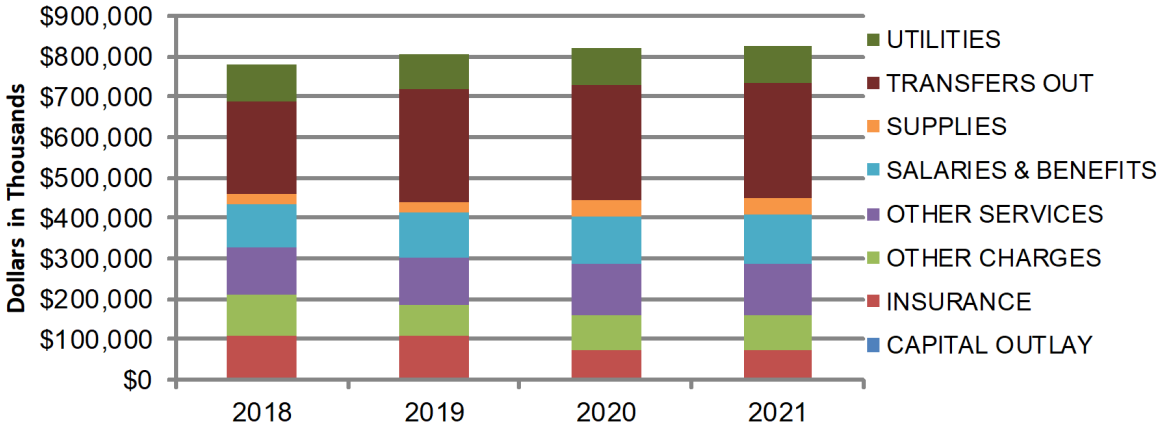
IGC BUILDINGS & GROUNDS (7505013) Overview

This budget accounts for daily maintenance and operation of the IGC. Various rent agreements from Region 9 and the Mankato School District account for the largest revenues within this budget. While the largest expenditures are related to contractual employment for assistance cleaning the building and equipment utilized to repair the building.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	0	0	100	0	-100	0
MISCELLANEOUS	987	35	4,400	1,000	-77	1,000
RENTAL INCOME	98,675	67,875	117,475	135,751	16	135,751
Total	**99,662**	**67,910**	**121,975**	**136,751**	**12.1**	**136,751**
Total Revenues	**99,662**	**67,910**	**121,975**	**136,751**	**12.1**	**136,751**
EXPENDITURES						
CAPITAL OUTLAY	0	57	500	500	0	500
INSURANCE	64,538	42,560	106,000	75,000	-29	75,000
OTHER CHARGES	184,662	16,427	76,375	82,400	8	82,400
OTHER SERVICES	84,940	67,568	120,000	131,000	9	131,500
SALARIES & BENEFITS	79,644	39,530	109,994	114,449	4	118,393
SUPPLIES	17,399	10,424	25,900	39,150	51	39,350
TRANSFERS OUT	268,435	82,519	278,225	287,442	3	287,666
UTILITIES	101,778	49,029	88,300	89,500	1	89,500
Total	**801,396**	**308,114**	**805,294**	**819,441**	**1.8**	**824,309**
Total Expenditures	**801,396**	**308,114**	**805,294**	**819,441**	**1.8**	**824,309**

Expense Snapshot



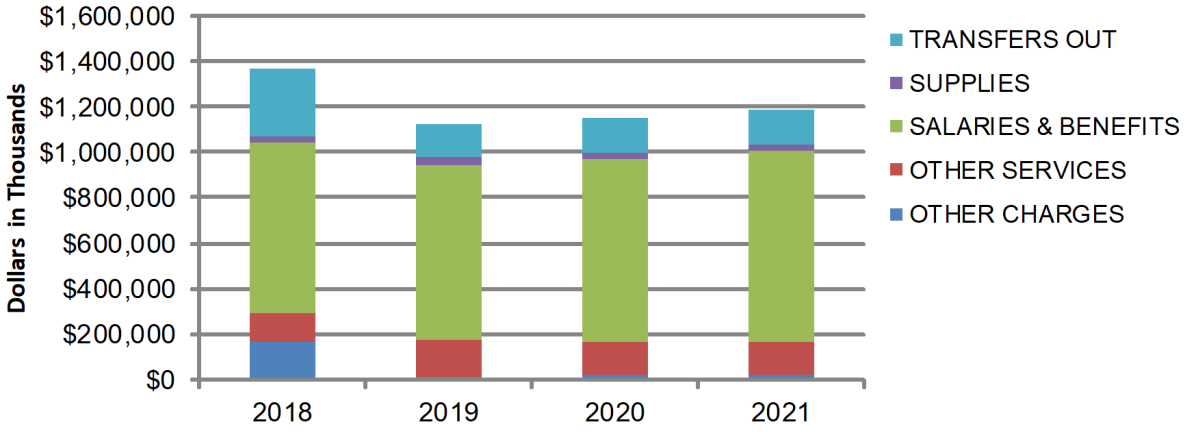
FINANCE (7505016) Overview

This budget reflects all financial activity associated with the Finance department. The largest revenue associated with this budget is related to service charges for various improvement bonds. While the largest expenditure is generated by salaries and benefits.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	607,898	199,321	669,000	616,000	-8	671,000
INTERFUND TRANSFER	0	0	50,000	0	-100	200,000
INVESTMENT INCOME	30,867	14,415	5,000	30,000	500	30,000
MISCELLANEOUS	2,555	967	1,000	2,000	100	2,000
SALES	180	0	1,000	1,000	0	1,000
Total	**641,500**	**214,703**	**726,000**	**649,000**	**(10.6)**	**904,000**
Total Revenues	**641,500**	**214,703**	**726,000**	**649,000**	**(10.6)**	**904,000**
EXPENDITURES						
OTHER CHARGES	8,728	400	11,000	23,000	109	23,000
OTHER SERVICES	100,342	32,138	160,600	146,000	-9	146,000
SALARIES & BENEFITS	714,957	366,277	776,167	803,882	4	840,441
SUPPLIES	20,928	14,748	29,000	29,000	0	29,000
TRANSFERS OUT	250,000	0	150,000	150,000	0	150,000
Total	**1,094,957**	**413,564**	**1,126,767**	**1,151,882**	**2.2**	**1,188,441**
Total Expenditures	**1,094,957**	**413,564**	**1,126,767**	**1,151,882**	**2.2**	**1,188,441**

Expense Snapshot



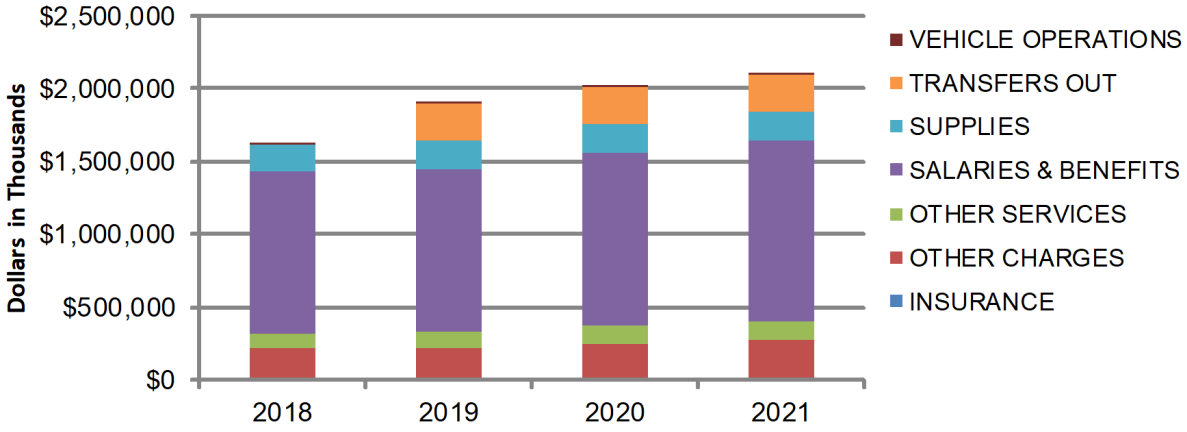
INFORMATION TECHNOLOGY (7505017) Overview

The purpose of this budget is to account for the operational cost associated with the City's Information Technology Department. This budget does account for several service charges, which offset operational costs for items such as printing, GIS services and equipment. The largest expenditure associated with this budget is associated with this budget is related to salaries and benefits.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
CHARGES FOR SERVICES	101,343	29,913	83,500	62,500	-25	62,500
MISCELLANEOUS	0	150	1,000	0	-100	0
RENTAL INCOME	6,500	3,000	0	0	0	0
Total	**107,843**	**33,063**	**84,500**	**62,500**	**(26.0)**	**62,500**
Total Revenues	**107,843**	**33,063**	**84,500**	**62,500**	**(26.0)**	**62,500**
EXPENDITURES						
INSURANCE	365	315	0	500	0	500
OTHER CHARGES	296,775	98,275	213,400	250,000	17	279,700
OTHER SERVICES	83,950	33,969	112,500	125,200	11	125,200
SALARIES & BENEFITS	1,017,492	497,637	1,126,483	1,186,176	5	1,239,153
SUPPLIES	178,671	90,205	199,000	199,000	0	199,000
TRANSFERS OUT	0	0	250,000	250,000	0	250,000
VEHICLE OPERATIONS	3,293	1,707	4,788	10,518	120	10,518
Total	**1,580,546**	**722,108**	**1,906,171**	**2,021,394**	**6.0**	**2,104,071**
Total Expenditures	**1,580,546**	**722,108**	**1,906,171**	**2,021,394**	**6.0**	**2,104,071**

Expense Snapshot



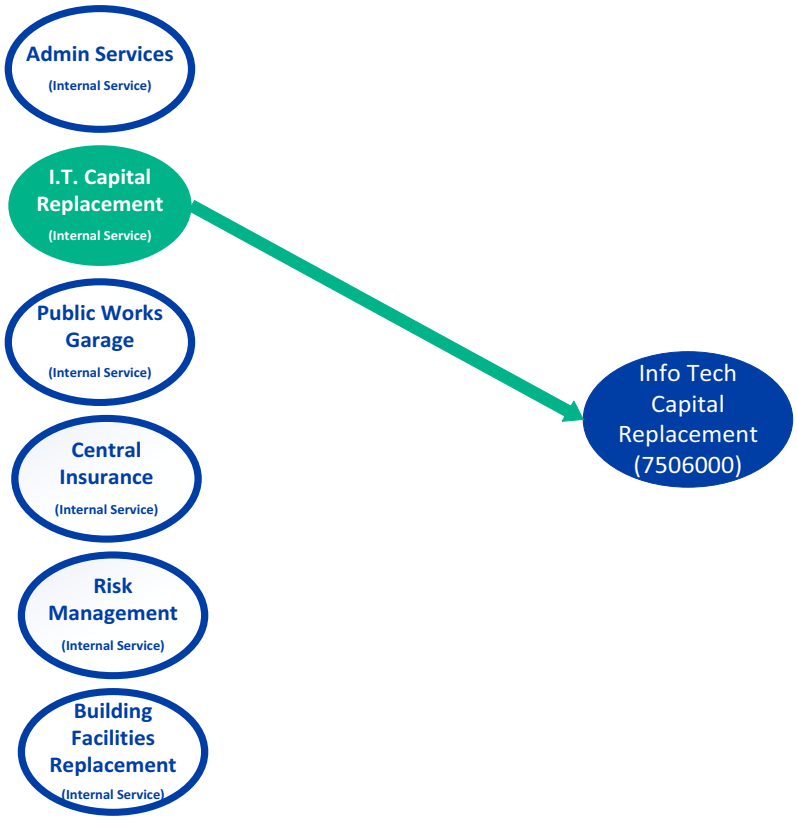


INFO TECH CAPITAL REPLACEMENT

INFO TECH CAPITAL REPLACEMENT Introduction

The Information Technology Capital Replacement Fund will facilitate the funding for technology solutions, software systems, projects, technology equipment and replacement. Keeping the city's technology systems and communication systems up to date. Implementing network and software systems redundancy solutions to ensure all service areas retain access to critical operational systems for service delivery. This profile will provide a detailed overview of Information Technology Capital.

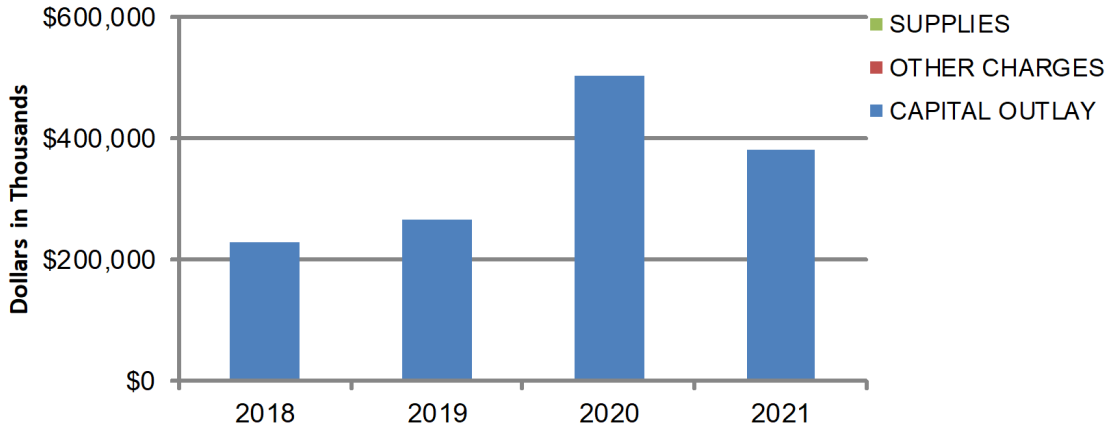
Fund Structure



Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	0	0	250,000	262,555	5	250,000.0
INVESTMENT INCOME	980	0	0	1,000	0	1,000.0
MISCELLANEOUS	1,993	0	0	0	0	0.0
RENTAL INCOME	226,781	296,352	221,000	241,000	9	241,000.0
Total	**229,754**	**296,352**	**471,000**	**504,555**	**7**	**492,000**
EXPENDITURES						
CAPITAL OUTLAY	0	156,394	267,000	502,000	88	380,000.0
OTHER CHARGES	45,666	0	0	0	0	0.0
SUPPLIES	5,320	0	0	0	0	0.0
Total	**50,986**	**156,394**	**267,000**	**502,000**	**88**	**380,000**
Net Income (Loss)	**178,767**	**139,958**	**204,000**	**2,555**	**(74)**	**112,000**

Expense Snapshot



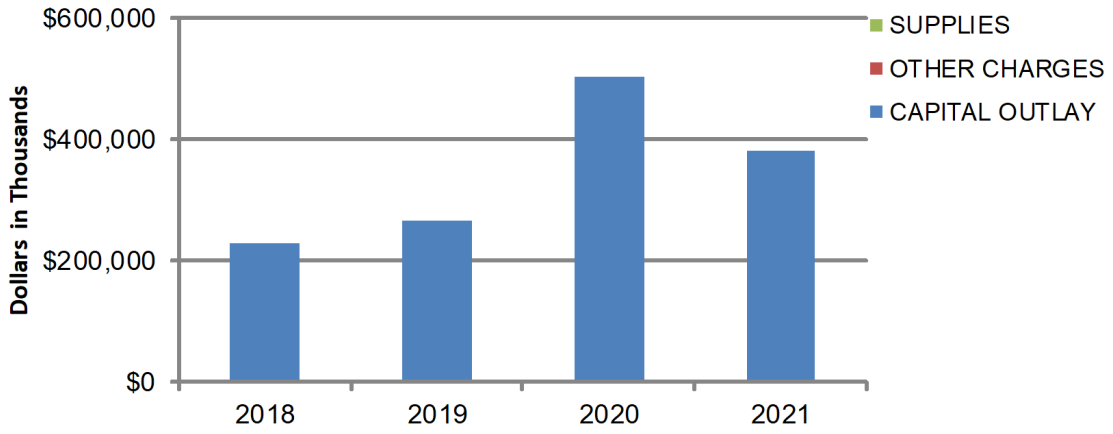
INFO TECH CAPITAL REPLACEMENT (7506000) Overview

The purpose of this fund is to provide the resources to necessary to purchase and replace Information Technology equipment. The largest revenue generator in this budget is the result of cell tower rents. The largest expenditures in this budget is associated with the purchase and acquisition of IT equipment, such as security cameras, video storage, and security access control systems.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	0	0	250,000	262,555	5	250,000
INVESTMENT INCOME	980	0	0	1,000	0	1,000
MISCELLANEOUS	1,993	0	0	0	0	0
RENTAL INCOME	226,781	296,352	221,000	241,000	9	241,000
Total	**229,754**	**296,352**	**471,000**	**504,555**	**7.1**	**492,000**
Total Revenues	**229,754**	**296,352**	**471,000**	**504,555**	**7.1**	**492,000**
EXPENDITURES						
CAPITAL OUTLAY	0	156,394	267,000	502,000	88	380,000
OTHER CHARGES	45,666	0	0	0	0	0
SUPPLIES	5,320	0	0	0	0	0
Total	**50,986**	**156,394**	**267,000**	**502,000**	**88.0**	**380,000**
Total Expenditures	**50,986**	**156,394**	**267,000**	**502,000**	**88.0**	**380,000**

Expense Snapshot



City of Mankato

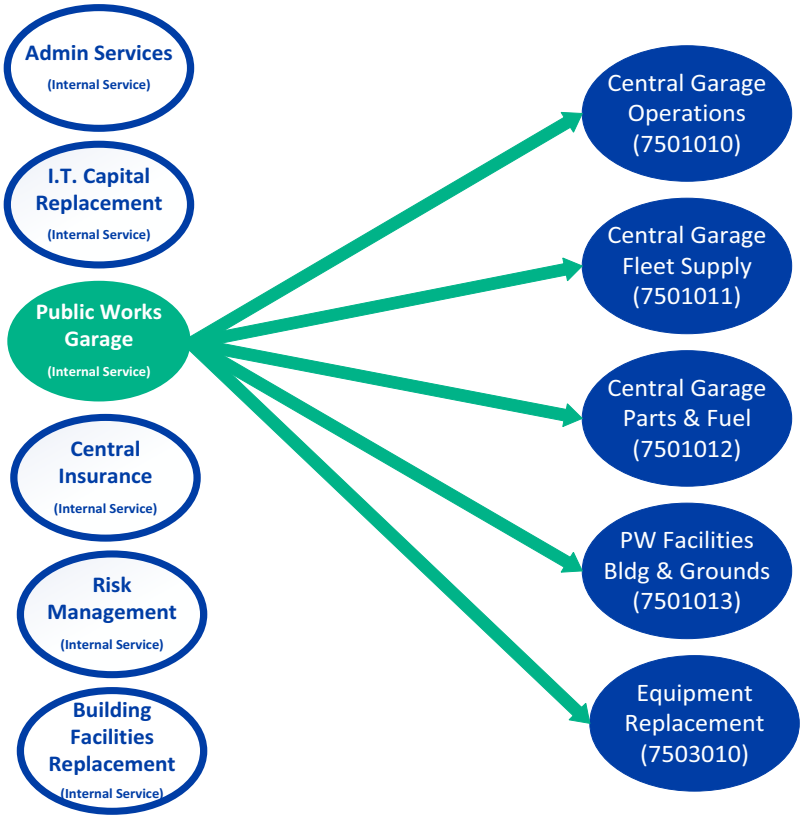
Leading the way...

PUBLIC WORKS - GARAGE

PUBLIC WORKS - GARAGE Introduction

Public Works-Garage is responsible for providing safe, dependable and efficient fleet of vehicles for the city of Mankato. The central garage was built as an energy efficient building with solar panels and air-lock doors. This profile will provide a detailed overview of Public Works-Garage.

Fund Structure



Authorized Staffing

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
FULL-TIME						
ASSISTANT TO CITY MANAGER	0.00	0.10	0.10	0	14,097	14,990
CENTRAL GARAGE FOREPERSON	1.00	0.00	0.00	109,403	0	0
CENTRAL GARAGE SUPERVISOR	0.00	1.00	1.00	0	120,003	126,777
DEPUTY DIRECTOR OF PUBLIC WORK	0.00	0.50	0.50	0	66,729	71,156
DEPUTY DIRECTOR OF PW OPERATIO	0.50	0.00	0.00	75,890	0	0
DIRECTOR OF PUBLIC WORKS	0.35	0.35	0.35	64,496	68,711	72,429
ENGINEERING FACILITIES TECHNIC	2.00	0.00	0.00	170,455	0	0
FACILITIES PROJECT COORDINATOR	1.00	1.00	1.00	142,632	128,854	137,043
FACILITIES TECH (BLDG)	0.00	2.00	2.00	0	158,767	165,939
GARAGE SUPERINTENDENT	1.00	1.00	1.00	134,165	143,441	148,688
HEAVY EQUIPMENT TECH A	3.00	3.00	3.00	290,165	310,921	324,745
HEAVY EQUIPMENT TECH B	2.00	1.00	1.00	198,857	103,489	108,205
PARTS CLERK	1.00	1.00	1.00	88,467	95,224	99,177
SR ACCOUNT CLERK (OPERATIONS)	0.00	0.75	0.75	0	77,971	81,099
SR ACCOUNT CLERK OPERATIONS	0.75	0.00	0.00	72,823	0	0
Subtotal	**12.60**	**11.70**	**12**	**1,347,353**	**1,288,207**	**1,350,248**
PART-TIME						
FLEXIBLE STAFFING RESOURCES						
	0.00	0.00	0.00	0	42,510	42,510
BUDGETED OVERTIME CENTRAL GARAGE FLEET	0.00	0.00	0.00	36,272	0	0
BUDGETED OVERTIME IGC BUILDING & GROUNDS	0.00	0.00	0.00	575	0	0
SICK LEAVE LUMP SUM	0.00	0.00	0.00	12,221	0	0
VACATION LEAVE LUMP SUM	0.00	0.00	0.00	6,174	0	0
Subtotal	**0.00**	**0.00**	**0**	**55,242**	**42,510**	**42,510**
Total	**12.60**	**11.70**	**12**	**1,402,595**	**1,330,717**	**1,392,758**

Service Objectives

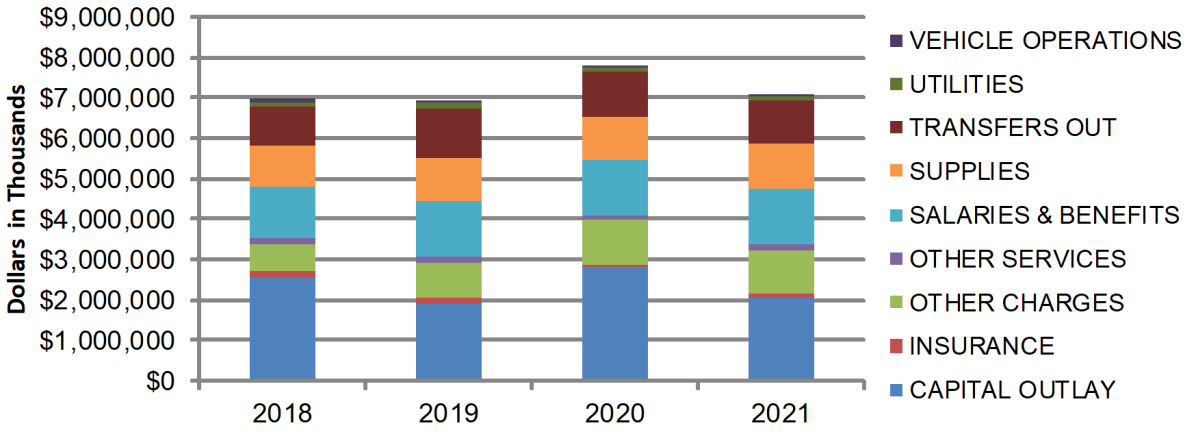
Asset Management and Staffing

- Implement a barcode system to increase inventory accuracy and speed up ticket entry during maintenance process.
- Address staffing needs for the Transit Facility as system grows and number of buses expands.

Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
BILLINGS TO DEPARTME	5,147,585	2,304,072	5,356,762	4,901,200	-9	4,788,000.0
FEDERAL GRANTS	0	150,700	0	0	0	0.0
GAIN (LOSS) ON SALE	55,168	0	25,000	50,000	100	40,000.0
INTERFUND TRANSFER	330,000	330,000	1,252,000	1,238,200	-1	1,176,200.0
INVESTMENT INCOME	240,957	0	230,000	260,000	13	260,000.0
MISCELLANEOUS	19,290	10,102	55,000	37,000	-33	21,000.0
RENTAL INCOME	0	10,781	0	0	0	0.0
STATE GRANTS	980,475	902,975	588,000	1,322,800	125	1,004,800.0
Total	**6,773,475**	**3,708,630**	**7,506,762**	**7,809,200**	**4**	**7,290,000**
EXPENDITURES						
CAPITAL OUTLAY	0	1,280,765	1,920,220	2,806,000	46	2,052,000.0
INSURANCE	107,411	44,415	158,000	88,000	-44	88,000.0
OTHER CHARGES	2,093,735	378,694	830,893	1,068,600	29	1,068,600.0
OTHER SERVICES	323,599	45,917	146,000	146,775	1	144,775.0
SALARIES & BENEFITS	1,268,685	630,286	1,402,595	1,330,717	-5	1,392,758.0
SUPPLIES	1,190,302	652,675	1,076,750	1,098,300	2	1,098,300.0
TRANSFERS OUT	1,747,064	1,405,688	1,212,871	1,107,398	-9	1,107,620.0
UTILITIES	73,389	30,664	116,524	85,500	-27	85,500.0
VEHICLE OPERATIONS	67,463	35,477	65,503	68,388	4	68,079.7
Total	**6,871,648**	**4,504,580**	**6,929,356**	**7,799,678**	**13**	**7,105,633**
Net Income (Loss)	**(98,173)**	**(795,949)**	**577,406**	**9,522**	**199**	**184,367**

Expense Snapshot



5-Year Fund Projection

August 8, 2019	Budget 2019		Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Comments
Garage Fund Revenue:								
	-		-	-	-		-	
Miscellaneous	55,000		40,000	30,000	50,000	60,000	70,000	
Transfers - Gas & Oil	1,010,297		994,000	994,000	1,100,000	1,150,000	1,200,000	Estimated Revenue matches Total Departmental Transfers
Transfers - Parts & Labor	2,100,880		2,300,000	2,370,000	2,400,000	2,450,000	2,500,000	Estimated Revenue matches Total Departmental Transfers
Transfers	400,000		400,000	400,000	400,000	400,000	400,000	Estimated amount matches Fund To Fund Transfer spreadsheet
Fund Balance Allocation	320,000		-	-	-	-	-	
Total Garage Fund Revenue	3,886,177		3,734,000	3,794,000	3,950,000	4,060,000	4,170,000	
Garage Fund Expenditures:								
Personal Services	1,402,595		1,330,717	1,392,758	1,427,000	1,463,000	1,500,000	Reflects 2.5% increase for labor contracts
Commodities & Supplies	1,076,750		1,098,300	1,098,300	1,150,000	1,175,000	1,200,000	
Contractual & Other	420,524		320,275	318,275	320,000	340,000	360,000	
Maintenance & Other	398,893		444,600	444,600	445,000	450,000	460,000	
Capital Outlay	-		5,000	5,000	-	-	-	
Vehicle Transfers	72,686		75,786	75,700	78,000	80,000	82,000	
Other Financing / Transfers	415,000		450,000	450,000	450,000	450,000	450,000	Estimated to remain flat - Facilities Capital & Operations
Total Garage Fund Expenditures	3,786,448		3,724,678	3,784,633	3,870,000	3,958,000	4,052,000	
Income or (Loss)	99,729		9,322	9,367	80,000	102,000	118,000	
Fund Balance - January 1	1,957,521		2,057,250	2,066,572	2,075,939	2,155,939	2,257,939	
Surplus or Deficit	99,729		9,322	9,367	80,000	102,000	118,000	
Fund Balance - December 31	2,057,250		2,066,572	2,075,939	2,155,939	2,257,939	2,375,939	
Fund Balance as a % of Expenditures	55.23%		54.60%	53.64%	54.47%	55.72%		

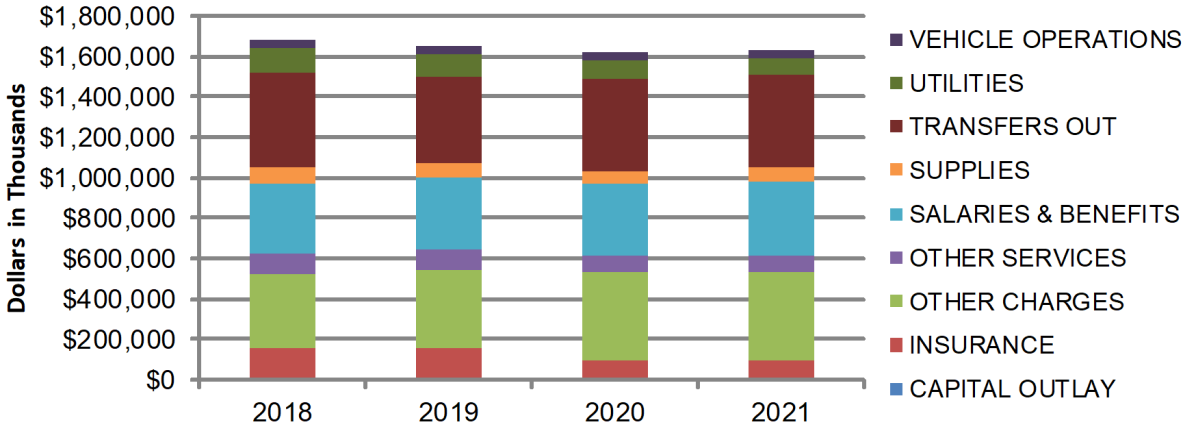
CENTRAL GARAGE OPERATIONS (7501010) Overview

This budget accounts for the cost of maintain the City's vehicle fleet. The largest expenditures are related to salaries/benefits and auto insurance for all of City of Mankato vehicle fleet.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	0	0	390,000	0	-100	0
INVESTMENT INCOME	8,422	0	5,000	10,000	100	10,000
MISCELLANEOUS	19,290	5,395	50,000	30,000	-40	20,000
STATE GRANTS	4,822	0	0	0	0	0
Total	**32,534**	**5,395**	**445,000**	**40,000**	**(91.0)**	**30,000**
Total Revenues	**32,534**	**5,395**	**445,000**	**40,000**	**(91.0)**	**30,000**
EXPENDITURES						
CAPITAL OUTLAY	0	0	0	5,000	0	5,000
INSURANCE	106,651	43,785	158,000	88,000	-44	88,000
OTHER CHARGES	342,383	161,118	390,293	436,500	12	436,500
OTHER SERVICES	61,804	32,615	98,380	84,350	-14	82,350
SALARIES & BENEFITS	415,487	166,400	355,884	356,852	0	373,372
SUPPLIES	57,918	27,655	73,400	64,600	-12	64,600
TRANSFERS OUT	375,000	415,000	422,183	457,398	8	457,620
UTILITIES	73,389	24,407	116,524	85,500	-27	85,500
VEHICLE OPERATIONS	20,802	9,377	42,064	40,203	-4	40,095
Total	**1,453,434**	**880,358**	**1,656,728**	**1,618,403**	**(2.3)**	**1,633,037**
Total Expenditures	**1,453,434**	**880,358**	**1,656,728**	**1,618,403**	**(2.3)**	**1,633,037**

Expense Snapshot



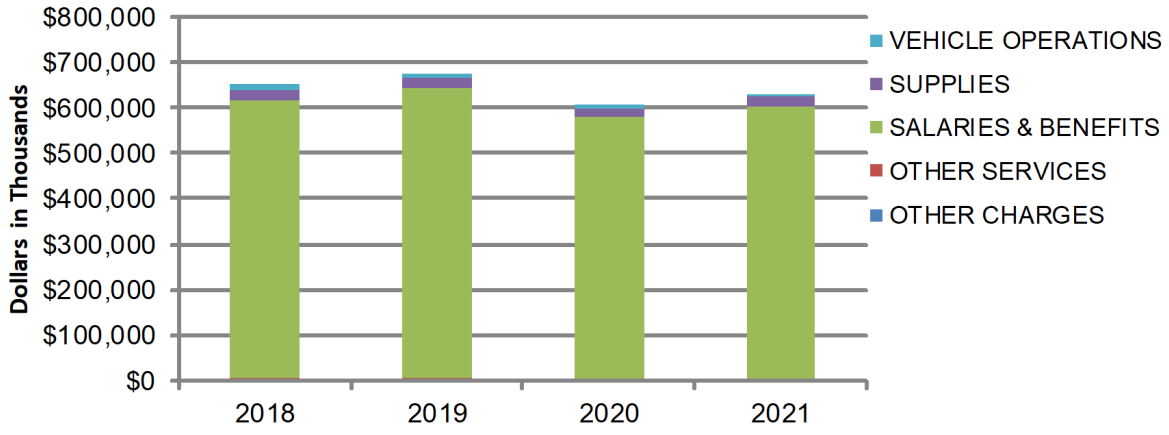
CENTRAL GARAGE FLEET SUPPLY (7501011) Overview

This budget accounts primarily for the personnel costs associated with maintaining the City's vehicle fleet. While there are no revenues associated with this budget. The largest expenditures are related to salaries and benefits.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
Total Revenues					**0.0**	
EXPENDITURES						
OTHER CHARGES	0	0	1,200	1,200	0	1,200
OTHER SERVICES	0	(129)	5,000	1,000	-80	1,000
SALARIES & BENEFITS	542,034	265,222	637,101	576,260	-10	601,574
SUPPLIES	13,977	8,209	21,000	21,000	0	21,000
VEHICLE OPERATIONS	36,307	18,023	12,749	7,179	-44	6,979
Total	**592,315**	**291,323**	**677,050**	**606,638**	**(10.4)**	**631,752**
Total Expenditures	**592,315**	**291,323**	**677,050**	**606,638**	**(10.4)**	**631,752**

Expense Snapshot



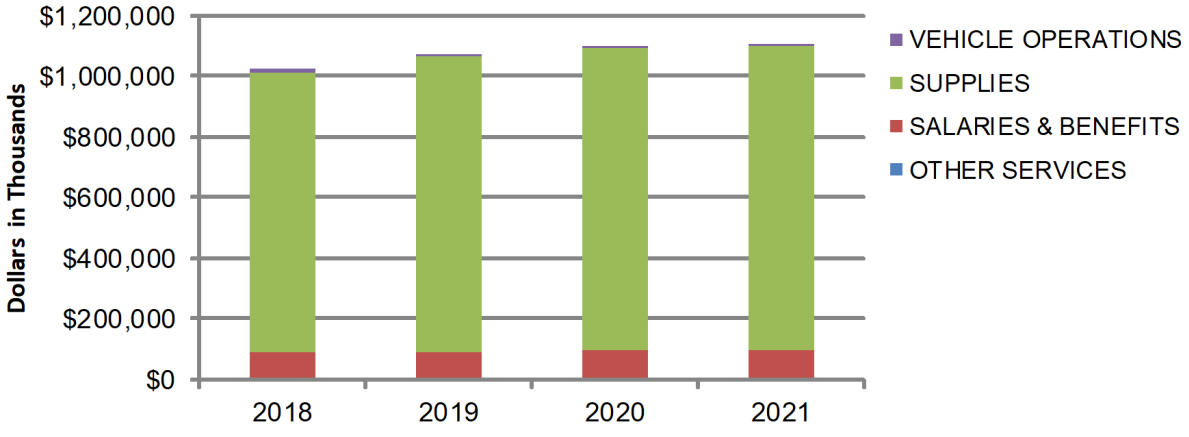
CENTRAL GARAGE PARTS & FUEL (7501012) Overview

The purpose of this budget is to account for the purchase of parts equipment relate to City vehicles. The largest expenditure associated with this budget is related to salaries and benefits.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
BILLINGS TO DEPARTME	3,152,877	1,572,073	3,111,177	3,294,000	6	3,364,000
Total	**3,152,877**	**1,572,073**	**3,111,177**	**3,294,000**	**5.9**	**3,364,000**
Total Revenues	**3,152,877**	**1,572,073**	**3,111,177**	**3,294,000**	**5.9**	**3,364,000**
EXPENDITURES						
OTHER SERVICES	0	(135)	0	0	0	0
SALARIES & BENEFITS	85,818	42,689	92,086	95,224	3	99,177
SUPPLIES	1,027,797	616,071	975,000	1,000,000	3	1,000,000
VEHICLE OPERATIONS	8,053	4,112	7,245	4,674	-35	4,674
Total	**1,121,667**	**662,738**	**1,074,331**	**1,099,898**	**2.4**	**1,103,851**
Total Expenditures	**1,121,667**	**662,738**	**1,074,331**	**1,099,898**	**2.4**	**1,103,851**

Expense Snapshot



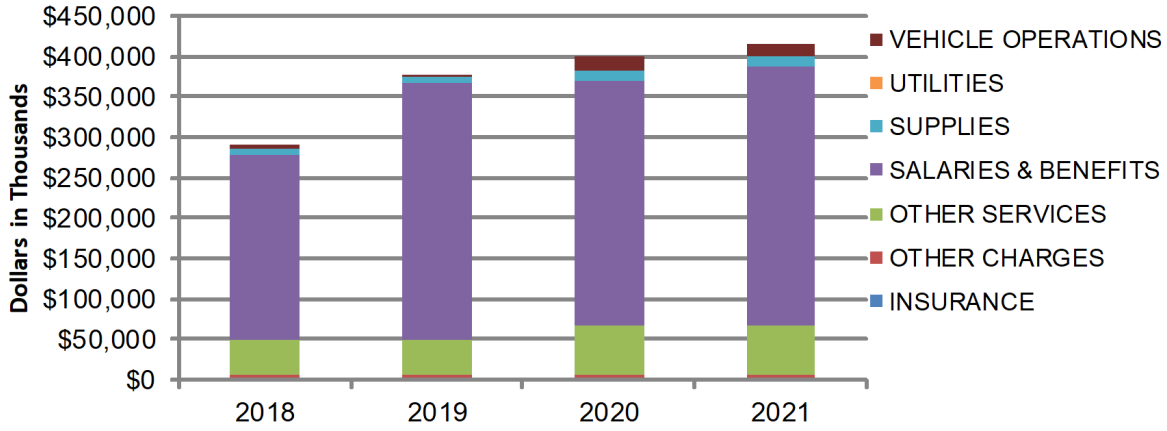
PW FACILITIES BLDG & GROUNDS (7501013) Overview

The budget accounts for the day to day operation and maintenance of the Public Works Center. The largest expenditure related to this budget are associated to salaries and benefits.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	330,000	330,000	330,000	400,000	21	400,000
RENTAL INCOME	0	10,781	0	0	0	0
Total	**330,000**	**340,781**	**330,000**	**400,000**	**21.2**	**400,000**
Total Revenues	**330,000**	**340,781**	**330,000**	**400,000**	**21.2**	**400,000**
EXPENDITURES						
INSURANCE	760	630	0	0	0	0
OTHER CHARGES	1,664	1,576	7,400	6,900	-7	6,900
OTHER SERVICES	27,310	13,566	42,620	61,425	44	61,425
SALARIES & BENEFITS	225,347	155,975	317,524	302,381	-5	318,635
SUPPLIES	280	740	7,350	12,700	73	12,700
UTILITIES	0	6,256	0	0	0	0
VEHICLE OPERATIONS	2,301	3,964	3,444	16,332	374	16,332
Total	**257,661**	**182,707**	**378,338**	**399,738**	**5.7**	**415,992**
Total Expenditures	**257,661**	**182,707**	**378,338**	**399,738**	**5.7**	**415,992**

Expense Snapshot



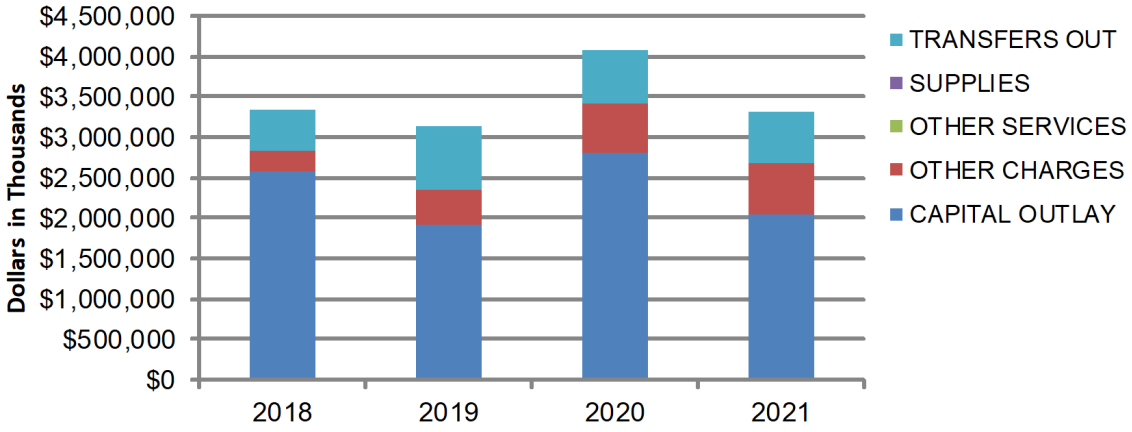
EQUIPMENT REPLACEMENT (7503010) Overview

The purpose of this fund is to provide the resources necessary to replace the City's major items of equipment when necessary. The largest revenue generator comes from depreciation from which users are charged a mileage or hourly rate and these charges are transferred into the equipment replacement fund. The largest expenditures in this budget is associated with the purchase and acquisition of equipment.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
BILLINGS TO DEPARTME	1,994,708	731,999	2,245,585	1,607,200	-28	1,424,000
FEDERAL GRANTS	0	150,700	0	0	0	0
GAIN (LOSS) ON SALE	55,168	0	25,000	50,000	100	40,000
INTERFUND TRANSFER	0	0	532,000	838,200	58	776,200
INVESTMENT INCOME	232,535	0	225,000	250,000	11	250,000
MISCELLANEOUS	0	4,707	5,000	7,000	40	1,000
STATE GRANTS	975,653	902,975	588,000	1,322,800	125	1,004,800
Total	**3,258,064**	**1,790,381**	**3,620,585**	**4,075,200**	**12.6**	**3,496,000**
Total Revenues	**3,258,064**	**1,790,381**	**3,620,585**	**4,075,200**	**12.6**	**3,496,000**
EXPENDITURES						
CAPITAL OUTLAY	0	1,280,765	1,920,220	2,801,000	46	2,047,000
OTHER CHARGES	1,749,689	216,000	432,000	624,000	44	624,000
OTHER SERVICES	234,485	0	0	0	0	0
SUPPLIES	90,330	0	0	0	0	0
TRANSFERS OUT	1,372,064	990,688	790,688	650,000	-18	650,000
Total	**3,446,568**	**2,487,453**	**3,142,908**	**4,075,000**	**29.7**	**3,321,000**
Total Expenditures	**3,446,568**	**2,487,453**	**3,142,908**	**4,075,000**	**29.7**	**3,321,000**

Expense Snapshot



City of Mankato

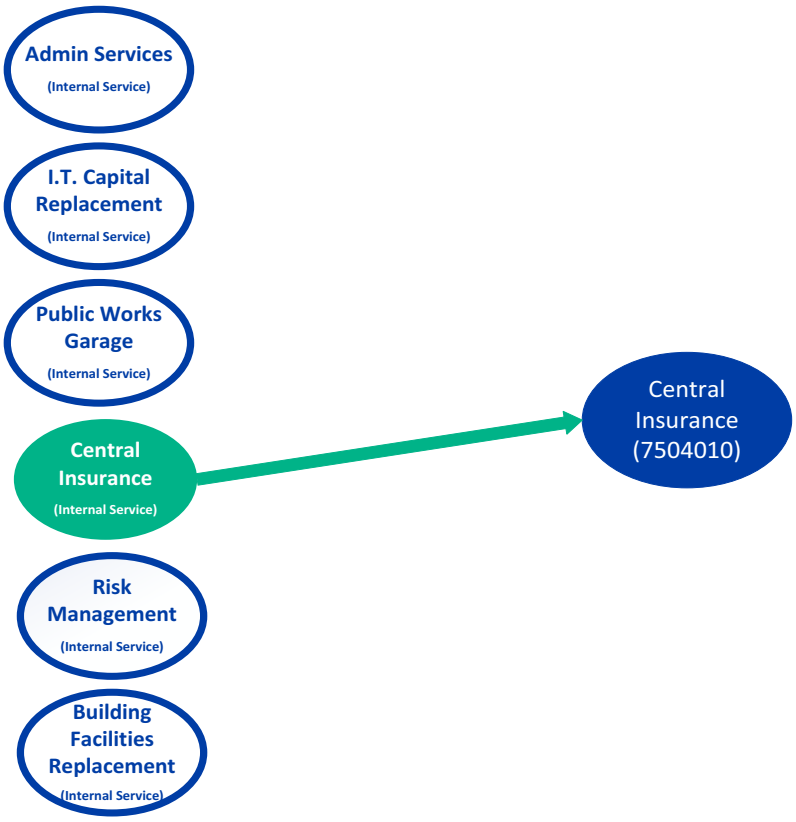
Leading the way...

CENTRAL INSURANCE

CENTRAL INSURANCE Introduction

General Government consists of insurance programs. Central Insurance Fund accounts for all activities related to the group health insurance plan. This profile will provide a detailed overview of Central Insurance.

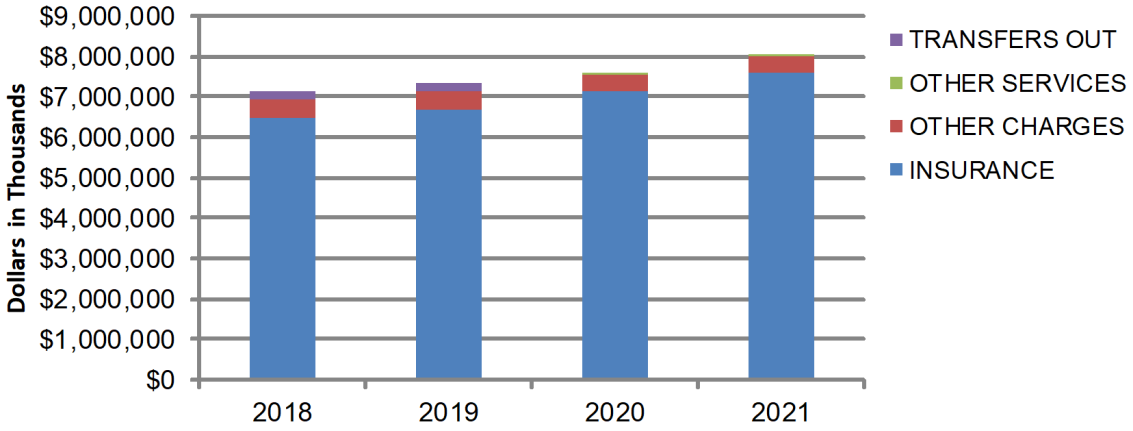
Fund Structure



Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
BILLINGS TO DEPARTME	7,160,160	3,581,787	7,330,000	7,421,000	1	8,065,000.0
INTERFUND TRANSFER	250,000	0	0	100,000	0	0.0
INVESTMENT INCOME	13,146	0	5,000	15,000	200	15,000.0
STATE GRANTS	15,448	0	10,000	15,000	50	15,000.0
Total	**7,438,753**	**3,581,787**	**7,345,000**	**7,551,000**	**3**	**8,095,000**
EXPENDITURES						
INSURANCE	6,949,426	3,685,804	6,690,000	7,115,000	6	7,575,000.0
OTHER CHARGES	397,565	204,000	458,000	424,000	-7	424,000.0
OTHER SERVICES	5,619	0	5,000	5,000	0	5,000.0
TRANSFERS OUT	0	0	175,000	0	-100	0.0
Total	**7,352,611**	**3,889,804**	**7,328,000**	**7,544,000**	**3**	**8,004,000**
Net Income (Loss)	**86,143**	**(308,017)**	**17,000**	**7,000**	**352**	**91,000**

Expense Snapshot



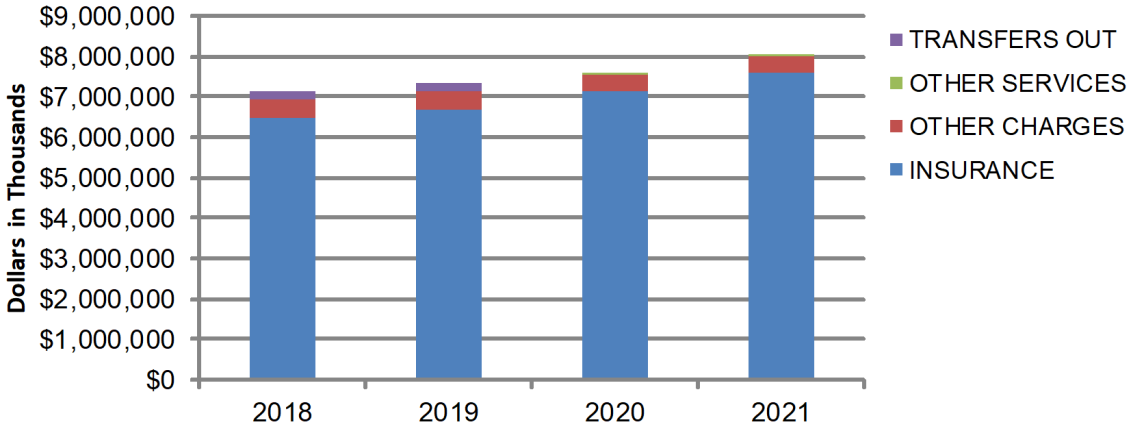
CENTRAL INSURANCE (7504010) Overview

This fund accounts for the costs of the City's health Insurance Self Insurance Programs. Premiums are paid to the fund by benefiting funds and Health Insurance Claims are paid from the fund.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
BILLINGS TO DEPARTME	7,160,160	3,581,787	7,330,000	7,421,000	1	8,065,000
INTERFUND TRANSFER	250,000	0	0	100,000	0	0
INVESTMENT INCOME	13,146	0	5,000	15,000	200	15,000
STATE GRANTS	15,448	0	10,000	15,000	50	15,000
Total	**7,438,753**	**3,581,787**	**7,345,000**	**7,551,000**	**2.8**	**8,095,000**
Total Revenues	**7,438,753**	**3,581,787**	**7,345,000**	**7,551,000**	**2.8**	**8,095,000**
EXPENDITURES						
INSURANCE	6,949,426	3,685,804	6,690,000	7,115,000	6	7,575,000
OTHER CHARGES	397,565	204,000	458,000	424,000	-7	424,000
OTHER SERVICES	5,619	0	5,000	5,000	0	5,000
TRANSFERS OUT	0	0	175,000	0	-100	0
Total	**7,352,611**	**3,889,804**	**7,328,000**	**7,544,000**	**2.9**	**8,004,000**
Total Expenditures	**7,352,611**	**3,889,804**	**7,328,000**	**7,544,000**	**2.9**	**8,004,000**

Expense Snapshot



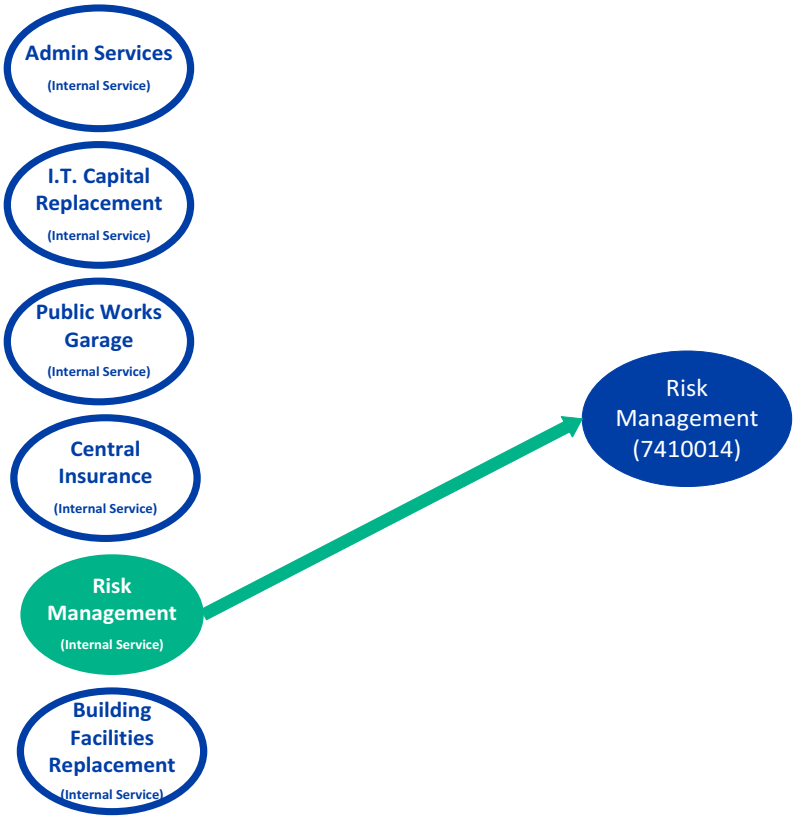
City of Mankato

Leading the way...

RISK MANAGEMENT

RISK MANAGEMENT Introduction

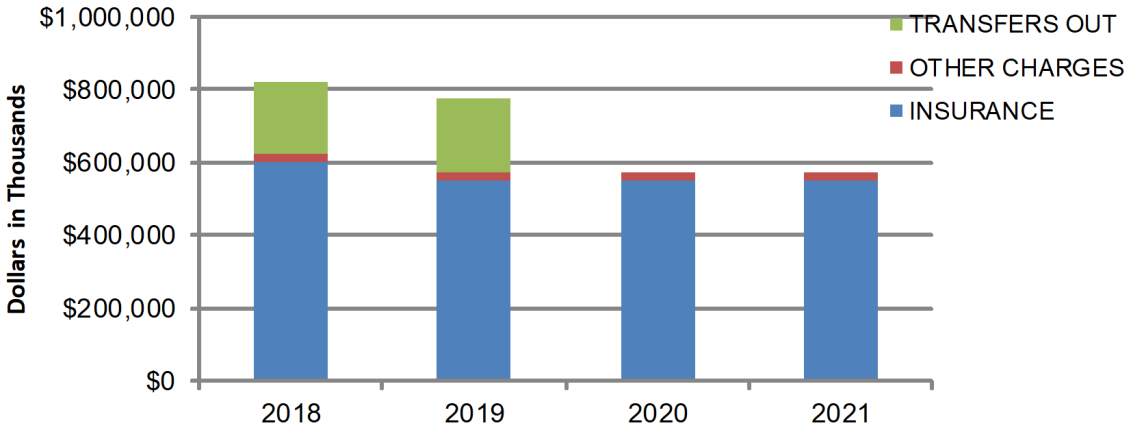
Fund Structure



Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	0	0	225,000	0	-100	0.0
INVESTMENT INCOME	5,667	0	3,000	5,000	67	5,000.0
MISCELLANEOUS	45,902	0	560,000	570,000	2	570,000.0
Total	**51,569**	**0**	**788,000**	**575,000**	**(27)**	**575,000**
EXPENDITURES						
INSURANCE	85,993	90,954	550,000	550,000	0	550,000.0
OTHER CHARGES	24,000	12,000	24,000	24,000	0	24,000.0
TRANSFERS OUT	0	0	200,000	0	-100	0.0
Total	**109,993**	**102,954**	**774,000**	**574,000**	**(26)**	**574,000**
Net Income (Loss)	**(58,424)**	**(102,954)**	**14,000**	**1,000**	**68**	**1,000**

Expense Snapshot



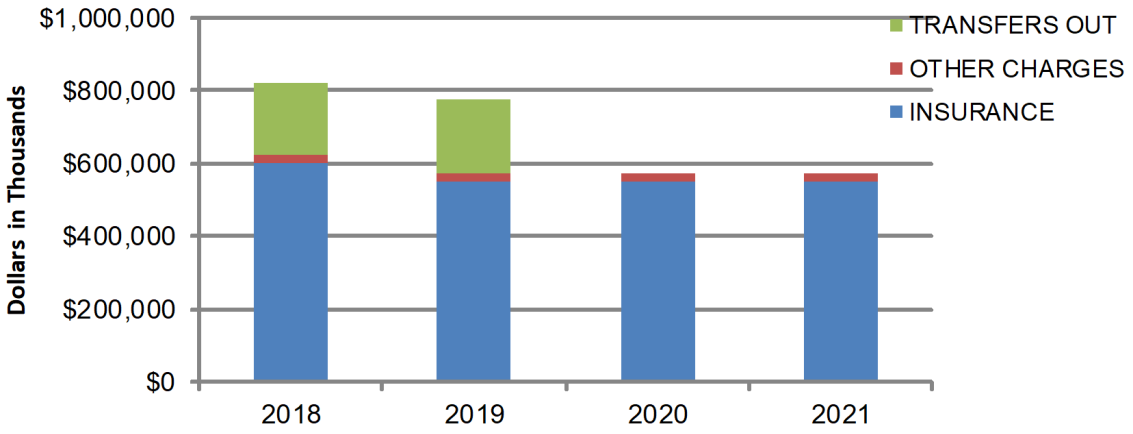
RISK MANAGEMENT (7410014) Overview

The purpose of this fund is to account for all rebates received from the insurance carrier for property, liability and workers compensation. The funds are intended to be used for any and all retroactive premium adjustments based upon experience modifications or any other risk management expenditures.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	0	0	225,000	0	-100	0
INVESTMENT INCOME	5,667	0	3,000	5,000	67	5,000
MISCELLANEOUS	45,902	0	560,000	570,000	2	570,000
Total	**51,569**	**0**	**788,000**	**575,000**	**(27.0)**	**575,000**
Total Revenues	**51,569**	**0**	**788,000**	**575,000**	**(27.0)**	**575,000**
EXPENDITURES						
INSURANCE	85,993	90,954	550,000	550,000	0	550,000
OTHER CHARGES	24,000	12,000	24,000	24,000	0	24,000
TRANSFERS OUT	0	0	200,000	0	-100	0
Total	**109,993**	**102,954**	**774,000**	**574,000**	**(25.8)**	**574,000**
Total Expenditures	**109,993**	**102,954**	**774,000**	**574,000**	**(25.8)**	**574,000**

Expense Snapshot



City of Mankato

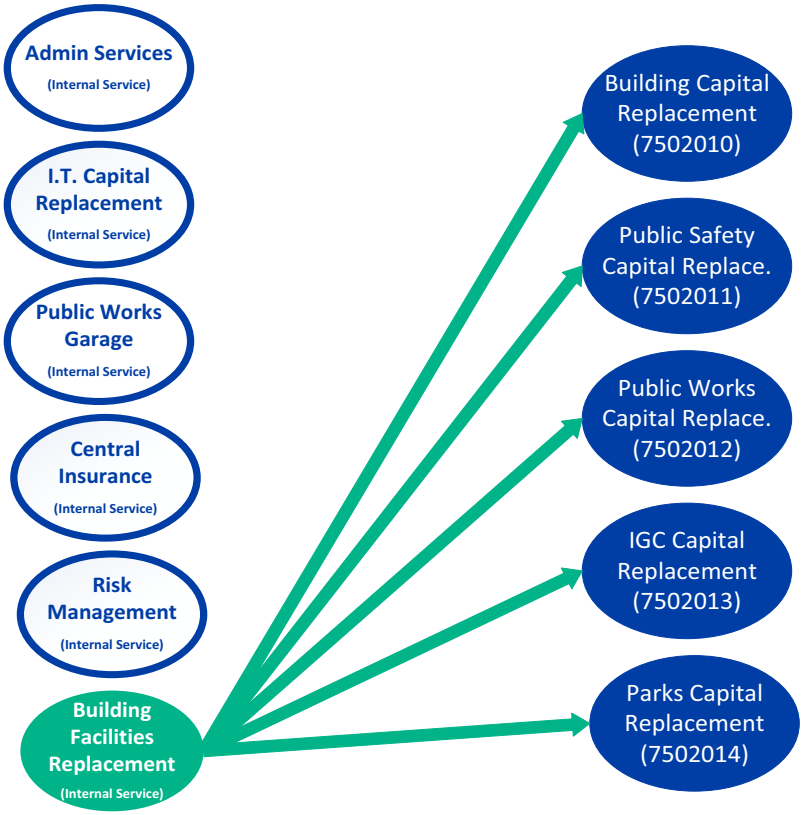
Leading the way...

BUILDING FACILITES REPLACEMENT

BUILDING FACILITES REPLACEMENT Introduction

The Building Facilities Replacement Fund provides funding to preserve the City's investment into its facilities. A schedule of routine preventive maintenance/repair and minor facility rehabilitation maintains an acceptable level of facility condition and reduces the need for future, more expensive replacement. This profile will provide a detailed overview of Building Facilities Replacement.

Fund Structure



Authorized Staffing

	2019 Employee Count	2020 Employee Count	2021 Employee Count	2019 Salaries & Benefits	2020 Salaries & Benefits	2021 Salaries & Benefits
FULL-TIME						
PART-TIME						
FLEXIBLE STAFFING RESOURCES						
Total						

Service Objectives

Janitorial/Custodial

- Maintain clean presentation of buildings, arrange meetings, and make minor repairs by negotiating janitorial contracts with building coordinators who will determine levels of service and contract types needed, making recommendations, and clarifying responsibility of building occupants for window cleaning, sidewalk and general ground maintenance.

Building Maintenance

- Provide routine maintenance as prescribed by the manufacture and/or perform essential repairs to keep buildings in good repair, communicating planned work and impacts to building coordinator, and using contractors as appropriate.

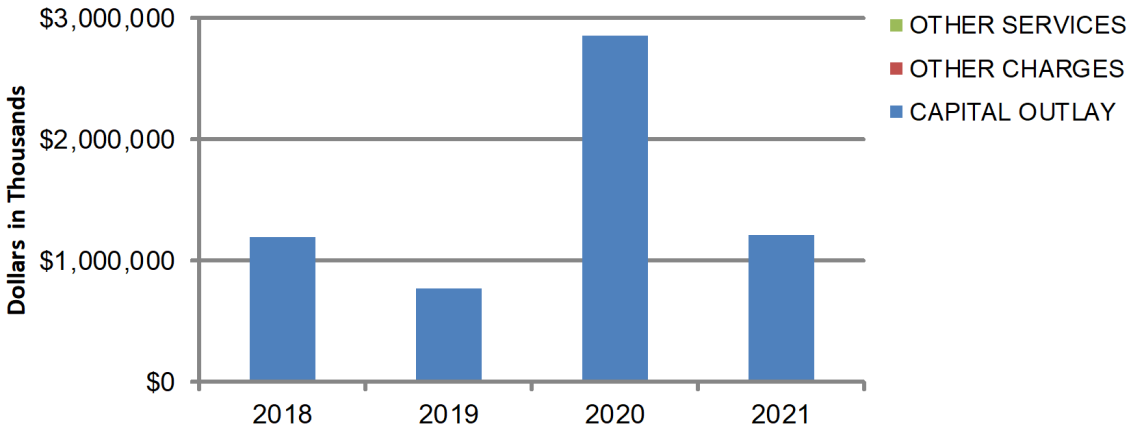
Facility utilities

- Monitor and advise building coordinators of utility usage, make recommendations for appropriate use/ranges, and assess need for trash bins to accommodate refuse, building waste, and recycling.

Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
FEDERAL GRANTS	90,384	0	0	100,000	0	100,000.0
INTERFUND TRANSFER	1,515,688	1,515,688	1,500,688	2,242,000	49	1,410,000.0
INVESTMENT INCOME	7,103	0	0	5,000	0	5,000.0
MISCELLANEOUS	407,292	187,500	452,500	375,000	-17	375,000.0
STATE GRANTS	0	0	0	150,000	0	0.0
Total	**2,020,467**	**1,703,188**	**1,953,188**	**2,872,000**	**47**	**1,890,000**
EXPENDITURES						
CAPITAL OUTLAY	0	399,867	774,000	2,852,000	268	1,208,500.0
OTHER CHARGES	109,158	0	0	0	0	0.0
OTHER SERVICES	157,830	1,188	0	0	0	0.0
Total	**266,988**	**401,055**	**774,000**	**2,852,000**	**268**	**1,208,500**
Net Income (Loss)	**1,753,479**	**1,302,133**	**1,179,188**	**20,000**	**(236)**	**681,500**

Expense Snapshot

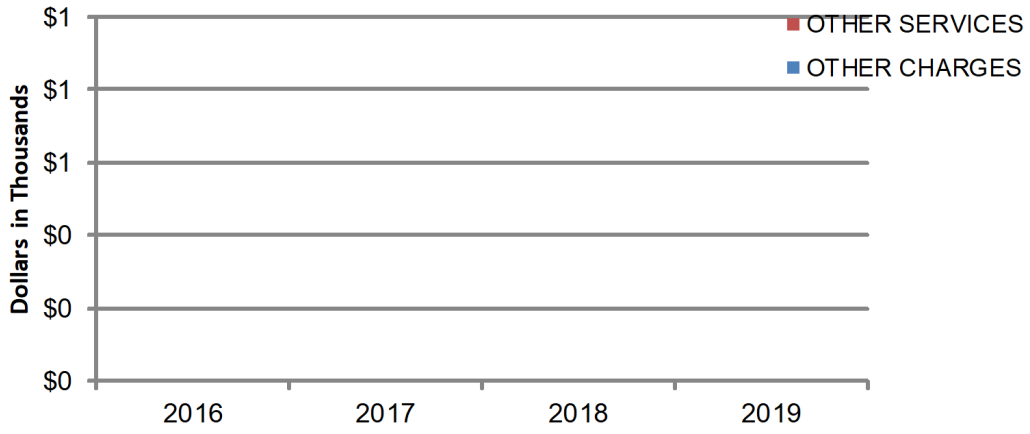


BUILDING CAPITAL REPLACEMENT (7502010) Overview

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INVESTMENT INCOME	7,103	0	0	5,000	0	5,000
Total	**7,103**	**0**	**0**	**5,000**	**0.0**	**5,000**
Total Revenues	**7,103**	**0**	**0**	**5,000**	**0.0**	**5,000**
EXPENDITURES						
Total Expenditures	**0**	**0**	**0**	**0**	**0.0**	**0**

Expense Snapshot



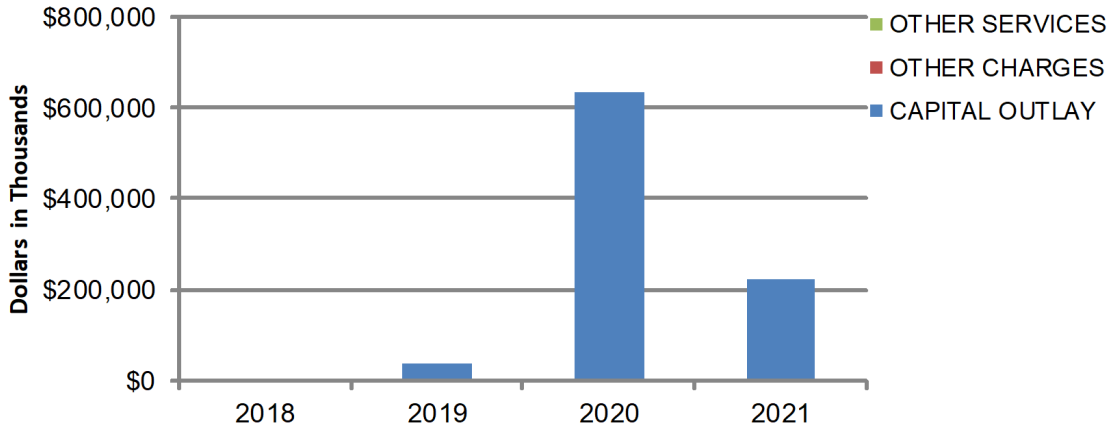
PUBLIC SAFETY CAPITAL REPLACEM (7502011) Overview

The purpose of this fund is to provide a funding source for the anticipated costs to replace existing building facilities and equipment and major upkeep of existing building facilities specifically related to the Public Safety Center.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	525,000	525,000	510,000	640,000	25	525,000
MISCELLANEOUS	32,292	0	77,500	0	-100	0
Total	**557,292**	**525,000**	**587,500**	**640,000**	**8.9**	**525,000**
Total Revenues	**557,292**	**525,000**	**587,500**	**640,000**	**8.9**	**525,000**
EXPENDITURES						
CAPITAL OUTLAY	0	0	40,000	635,000	1,488	225,500
OTHER CHARGES	5,457	0	0	0	0	0
OTHER SERVICES	36,550	1,187	0	0	0	0
Total	**42,007**	**1,187**	**40,000**	**635,000**	**1,487.5**	**225,500**
Total Expenditures	**42,007**	**1,187**	**40,000**	**635,000**	**1,487.5**	**225,500**

Expense Snapshot



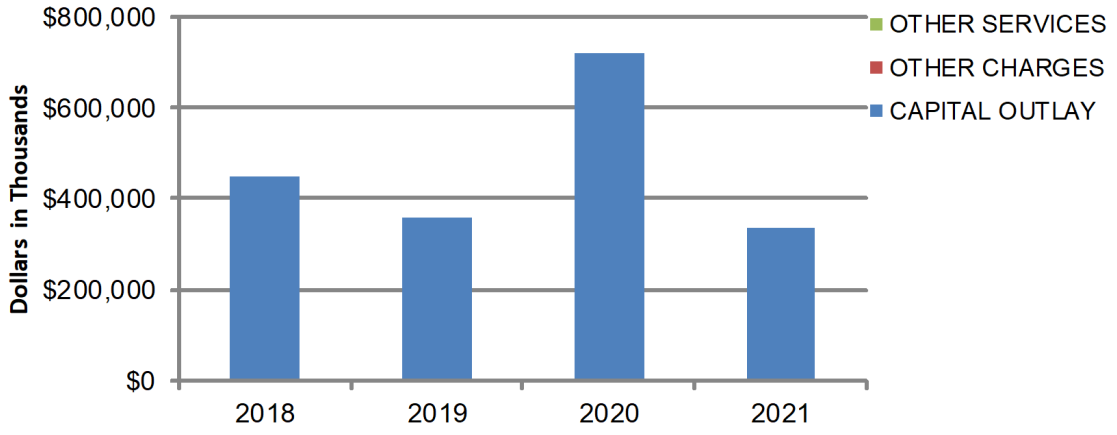
PUBLIC WORKS CAPITAL REPL (7502012) Overview

The purpose of this fund is to provide a funding source for the anticipated costs to replace existing building facilities and equipment and major upkeep of existing building facilities specifically related to the Public Works Center.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	500,000	500,000	790,688	730,000	-8	550,000
Total	**500,000**	**500,000**	**790,688**	**730,000**	**(7.7)**	**550,000**
Total Revenues	**500,000**	**500,000**	**790,688**	**730,000**	**(7.7)**	**550,000**
EXPENDITURES						
CAPITAL OUTLAY	0	356,147	361,000	722,000	100	338,000
OTHER CHARGES	58,881	0	0	0	0	0
OTHER SERVICES	28,057	0	0	0	0	0
Total	**86,938**	**356,147**	**361,000**	**722,000**	**100.0**	**338,000**
Total Expenditures	**86,938**	**356,147**	**361,000**	**722,000**	**100.0**	**338,000**

Expense Snapshot



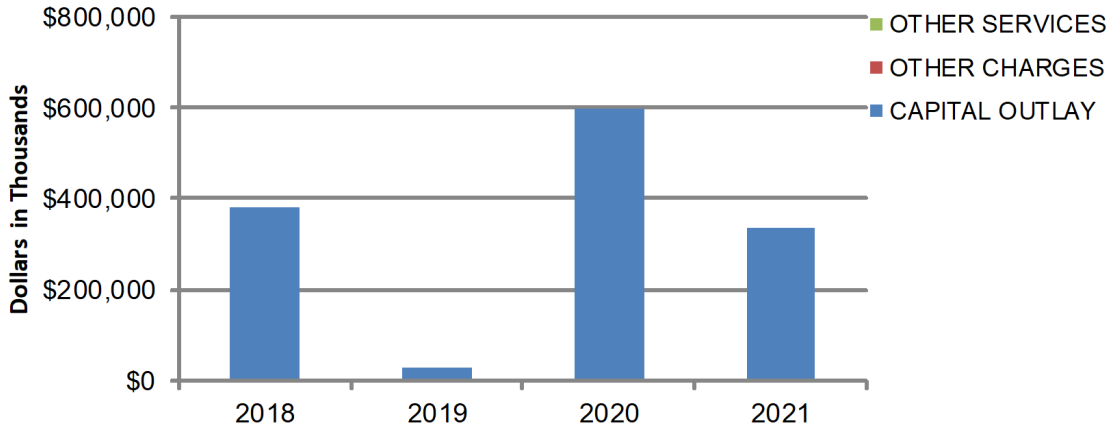
IGC CAPITAL REPLACEMENT (7502013) Overview

The purpose of this fund is to provide a funding source for the anticipated costs to replace existing building facilities and equipment and major upkeep of existing building facilities specifically related to the IGC.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	490,688	490,688	200,000	602,000	201	335,000
Total	**490,688**	**490,688**	**200,000**	**602,000**	**201.0**	**335,000**
Total Revenues	**490,688**	**490,688**	**200,000**	**602,000**	**201.0**	**335,000**
EXPENDITURES						
CAPITAL OUTLAY	0	17,979	30,000	600,000	1,900	335,000
OTHER CHARGES	22,861	0	0	0	0	0
OTHER SERVICES	21,421	1	0	0	0	0
Total	**44,281**	**17,980**	**30,000**	**600,000**	**1,900.0**	**335,000**
Total Expenditures	**44,281**	**17,980**	**30,000**	**600,000**	**1,900.0**	**335,000**

Expense Snapshot



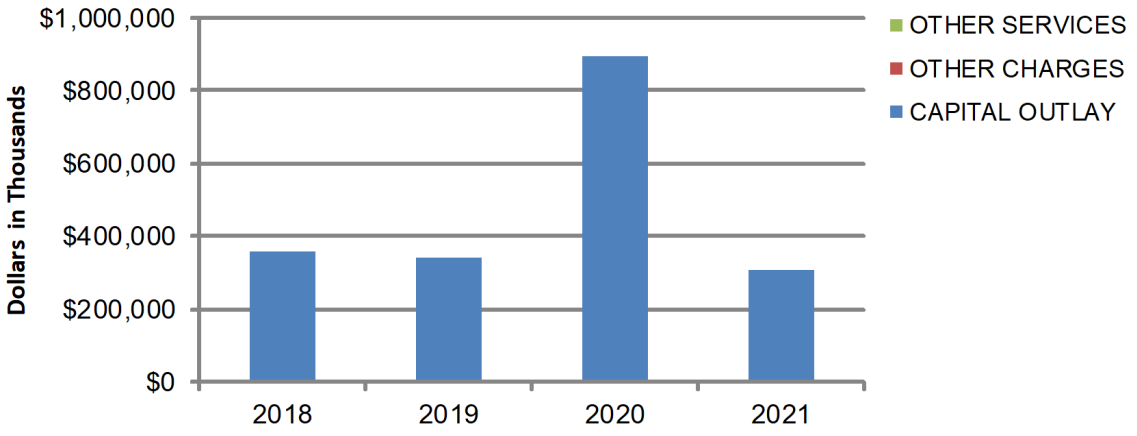
PARKS CAPITAL REPLACEMENT (7502014) Overview

The purpose of this fund is to provide a funding source for the anticipated costs to replace existing building facilities and equipment and major upkeep of existing building facilities specifically related to Park Facilitates.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
FEDERAL GRANTS	90,384	0	0	100,000	0	100,000
INTERFUND TRANSFER	0	0	0	270,000	0	0
MISCELLANEOUS	375,000	187,500	375,000	375,000	0	375,000
STATE GRANTS	0	0	0	150,000	0	0
Total	**465,384**	**187,500**	**375,000**	**895,000**	**138.7**	**475,000**
Total Revenues	**465,384**	**187,500**	**375,000**	**895,000**	**138.7**	**475,000**
EXPENDITURES						
CAPITAL OUTLAY	0	25,742	343,000	895,000	161	310,000
OTHER CHARGES	21,960	0	0	0	0	0
OTHER SERVICES	71,803	0	0	0	0	0
Total	**93,762**	**25,742**	**343,000**	**895,000**	**160.9**	**310,000**
Total Expenditures	**93,762**	**25,742**	**343,000**	**895,000**	**160.9**	**310,000**

Expense Snapshot





Debt Services/CIP



DEBT SERVICE FUND (3000)

DEBT SERVICE FUND (3000) Overview

The Debt Service Fund accounts for the resources accumulated and payments made on principal and interest for long term general obligation debt of governmental funds. This section also includes an overview of the city's capital projects of which include Surface Transportation projects, Capital Replacement and Sales Tax projects. Each of these respective sections will provide a summary of all projects associated with a specific fund, followed by detailed descriptions of each project listed in the summary.

DEBT SERVICE FUND:

Overall revenues in debt service will continue to decline as they have done for the past several years from 11,527,060 in 2019, to $10,927,450 in 2020, which represents a 5.3% decrease. With a slight increase of debt service revenue proposed in 2021 of $225,000 or an increase of 2%. The tax levy portion of the fund will be set at $4.8 million. For expenditures, we will spend less in 2020 with total expenditures reaching $10,903,925, a reduction of $537,275 as compared to fiscal year 2019. In 2021, an increase of $225,935 is proposed, resulting in total expenditures of $11,129,860.

COMMUNITY INVESTMENT PLAN (CIP)

In 2018, staff again worked to evolve the CIP into a more comprehensive document that would not only provide projects for the next budget year, but would also identify future capital needs and potential funding sources several years out. Within this budget document, you will find Capital Replacement, Surface Transportation and Sales Tax projects for fiscal year 2020 and fiscal year 2021, of which have been programmed within each respective budget. Along with a cash flow with the purpose of illustrating project impact on operating budgets, service rates and fund balances. In addition, a supplemental CIP forecast has also been provided which allows a more detailed look at the final four years of anticipated capital improvement projects funded through Capital Replacement, Surface Transportation and Sales Tax. The supplemental CIP forecast contains a five year cash flow for each of the respective capital accounts, as well as corresponding overview for each project being proposed.

PURPOSE OF CAPITAL INVESTMENT PROGRAM

The city of Mankato's Capital Investment Plan (CIP) establishes, prioritizes, and plans funding for projects to improve existing and develop new infrastructure and facilities. A CIP promotes better use of the city's limited financial resources, reduces costs and assists in the coordination of public and private development.

The city's CIP is a five year roadmap which identifies the major expenses over and above routine annual operating expenses. While the CIP serves as a long range plan, it is reviewed and revised annually, with the first year being funded and remaining years being anticipated. Priorities may be changed due to funding opportunities or circumstances that cause a more rapid deterioration of an asset.

As a basic tool for documenting anticipated capital projects, it includes “unfunded” projects which needs have been identified but specific solutions and funding have not necessarily been determined.

The overall goal of the CIP Review Team is to develop CIP recommendations that:

- preserve the past, by investing in the continued upgrade of city assets and infrastructure;
- protect the present with improvements to city facilities and infrastructure; and
- plan for the future.

There are several benefits for developing and adopting a Capital Investment Plan program. Not only does the CIP become a management tool for city staff, elected and appointed officials, it also provides valuable information to the citizens, developers and businesses who are interested in the development of the community. The CIP document also assists in leveraging available resources through improved timing of projects and coordinating city projects with those of other public or private entities.

Additional benefits include:

- The CIP is a tool to implement the Comprehensive and Strategic Plan, as well as a number of other master plans completed for various city service areas.
- The CIP allows the city an opportunity to distribute or prorate the cost of capital improvements over a period of years, thus maintaining tax stability and avoiding sharp changes in the debt structure.
- The CIP process allows various city departments and the general public to suggest a variety of potential projects which are subsequently evaluated based upon established criteria and financial feasibility for inclusion in the CIP.
- The CIP, by anticipating needs in advance, provides adequate time for proper design of new projects and review of policy decisions to see whether they were properly made, and adjusts capital expenditures according to the financial resources of the community.
- The CIP, by listing long range projects, helps to keep the public informed as to what the city needs and its plans to meet such needs, as well as affords time for input on final design and project timing that controls cost and limits neighborhood disruption.
- The CIP provides an opportunity to save money in the acquisition of land as sites for public facilities by anticipating future needs and acquiring the land at lower costs before private development would increase the costs.
- The CIP will prevent premature development of areas and prevent excessive costs and demands on the city in providing services and extending city utilities.
- The CIP will help to achieve a more balanced development of projects to avoid concentration or overemphasis upon any single project.
- The CIP makes available to other governmental agencies, private utilities, private investors, and other industries, a comprehensive view of public improvement projects for which they may make sounder judgments concerning their own programs.
- The CIP guides or assists the development community in making investments or development decisions.

Despite the many benefits of capital improvement programming it is important to highlight the fact that this is a fluid document and a general guide. Therefore, changes can occur for a number of reasons such as changing economic conditions or shifts in public policy. Private economic decisions can also affect the timing, scale and location of capital projects.

Depending on funding availability, community support and other economic factors the projects within the outlook could shift in projected funding year or change completely. The likelihood of a project moving forward depends primarily on the funding sources, necessity for ongoing provision of service and timing necessary to extend the overall asset life at least cost. These fluctuations make flexibility within the plan essential to its sustainability. The best example of this type of project is in the major utility funds. Capital maintenance and replacement projects for the water and wastewater systems are costly but essential to assure availability and quality of influent and effluent of the system. The facility master plan for these utilities aligns with both asset life, regulatory need and rate structure to assure a balance that does not overburden the rate payer nor underserve the needs of the system.

5-Year Fund Projection

August 8, 2019	Budget 2019		Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Comments
Debt Service Revenue:								
Debt Levy	4,900,000		4,800,000	4,600,000	4,000,000	3,900,000	3,700,000	Estimates based upon Baker Tilley bond documents
Tax Increment			300,000	300,000	300,000	300,000	300,000	Tailwind Tax Increment Stream
Assessments	3,255,000		2,590,000	3,100,000	2,900,000	2,800,000	2,700,000	Estimates based upon Baker Tilley bond documents
Other Taxes	-		-	-			-	
Interest / Miscellaneous / Rental	481,000		411,000	426,000	426,000	426,000	426,000	
Franchise Fees	-		-	-			-	
Transfers	2,891,060		2,826,450	2,726,450	2,700,000	2,700,000	2,700,000	Estimates based upon Fund To Fund Transfer spreadsheet
Total Debt Service Revenue	11,527,060		10,927,450	11,152,450	10,326,000	10,126,000	9,826,000	
Debt Service Expenditures:								
Personal Services	-		-	-			-	
Commodities	-		-	-			-	
Contractual	55,000		75,000	75,000	75,000	75,000	75,000	Bond Counsel, Bond Consultant, & Township Tax Loss Payments
Other Charges	796,000		928,000	928,000	928,000	928,000	928,000	
Debt Payments	9,884,870		9,095,595	9,454,130	8,625,000	8,425,000	8,125,000	Estimates based upon Baker Tilley bond documents
Other Financing / Transfers	705,330		805,330	672,730	675,000	675,000	675,000	EDA Lease Revenue Bond, All Seasons Arena Funding, Clean & Safe District Levy
Total Debt Service Expenditures	11,441,200		10,903,925	11,129,860	10,303,000	10,103,000	9,803,000	
Income or (Loss)	85,860		23,525	22,590	23,000	23,000	23,000	
Fund Balance - January 1	5,312,978		5,398,838	5,422,363	5,444,953	5,467,953	5,490,953	
Income or Loss	85,860		23,525	22,590	23,000	23,000	23,000	
Fund Balance - December 31	5,398,838		5,422,363	5,444,953	5,467,953	5,490,953	5,513,953	
Fund Balance as a % of Expenditures	49.52%		48.72%	52.85%	54.13%	56.02%		

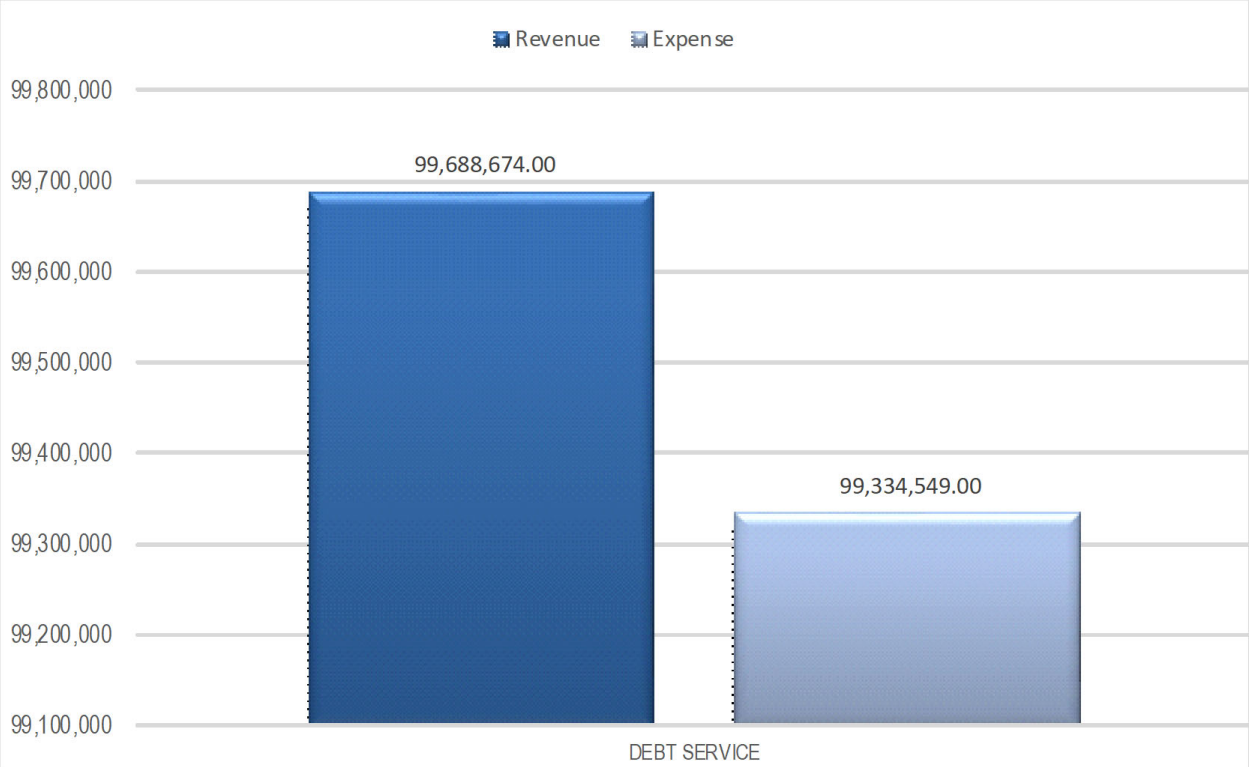
Transfer Crosswalk

Due From (Fund-Org-Object)	Amount	Due To (Fund-Org-Object)	Description
3010 - Debt Service Fund			
3010-3003010-392020	300,000	5020-431022-507200	Transfer of Collected Assessments
3010-3003010-392020	300,000	5030-431023-507200	Transfer of Collected Assessments
3010-3003010-392020	300,000	5040-431027-507200	Transfer for Minor Street Revolving
3010-3003010-392020	25,000	6060-496010-507200	Transfer for Subsurface Drainage
3010-3003010-392020	100,000	6000-493000-507200	Transfer for Utility Share - Water
3010-3003010-392020	100,000	6000-493000-507200	Transfer for Utility Share - Wastewater
3010-3003010-392030	750,725	6010-494010-507200	Transfer for Bond Issue - Water Utility
3010-3003010-392040	750,725	6026-494525-507200	Transfer for Bond Issue - Wastewater Utility
3010-3003010-392045	100,000	6060-496010-507200	Transfer for Bond Issue - Stormwater
6110-498210-392020	30,000	3010-3003010-507200	Transfer for Clean & Safe District
4620-452020-392020	42,730	3010-3003010-507200	Transfer for All Season Arena Debt
5030-431023-392020	135,500	3010-3003010-507200	Transfer for Amortized MN DOT Site Costs
6800-465028-392020	500,000	3010-3003010-507200	Transfer for EDA Lease Revenue Bond

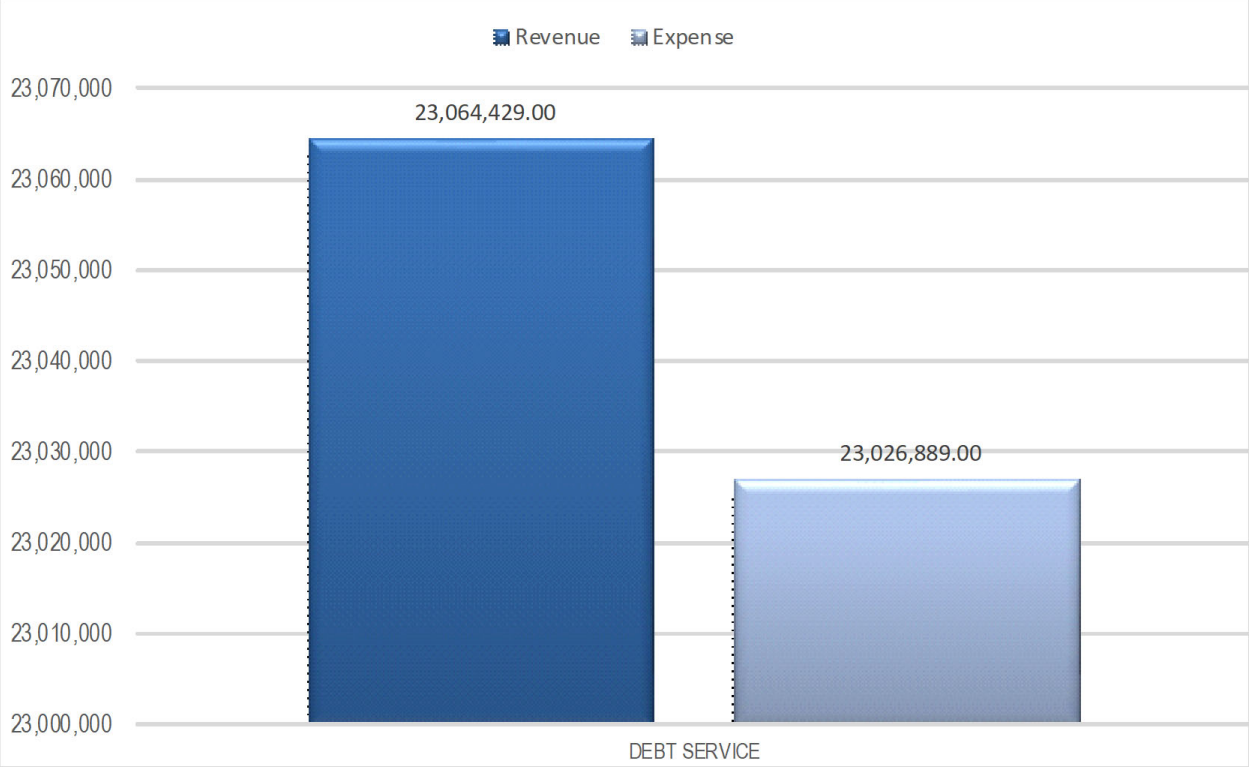
Fund Combined by Service Area

	2020 Revenue	2020 Expense	2021 Revenue	2021 Expense	% Change Revenue	% Change Expense	Net Income (Loss)
DEBT SERVICE FUND							
DEBT SERVICE							
DEBT SERVICE	10,927,450	10,903,925	11,152,450	11,129,860	2.1	2.1	22,590
DEBT SERVICE-ENERGY SAVINGS	259,919	259,919	259,919	259,919	0.0	0.0	0
Subtotal	**11,187,369**	**11,163,844**	**11,412,369**	**11,389,779**	**2.0**	**2.0**	**22,590**
Total	**11,187,369**	**11,163,844**	**11,412,369**	**11,389,779**	**2.0**	**2.0**	**22,590**

2020 Revenue vs. Expense by Service Area



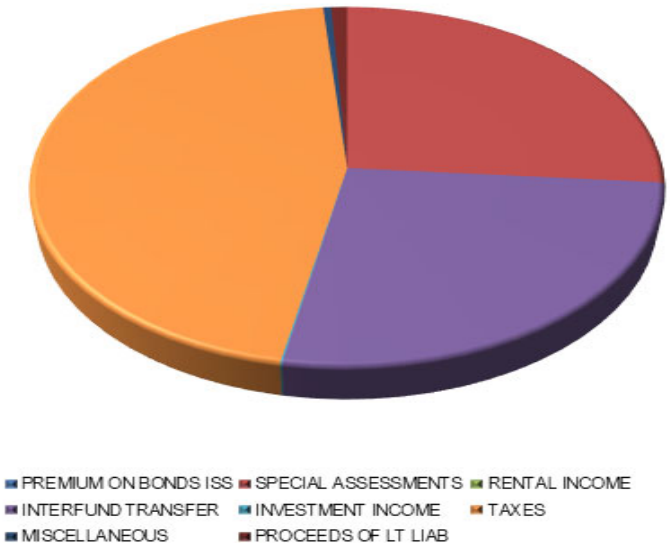
2021 Revenue vs. Expense by Service Area



Combined Fund Budget

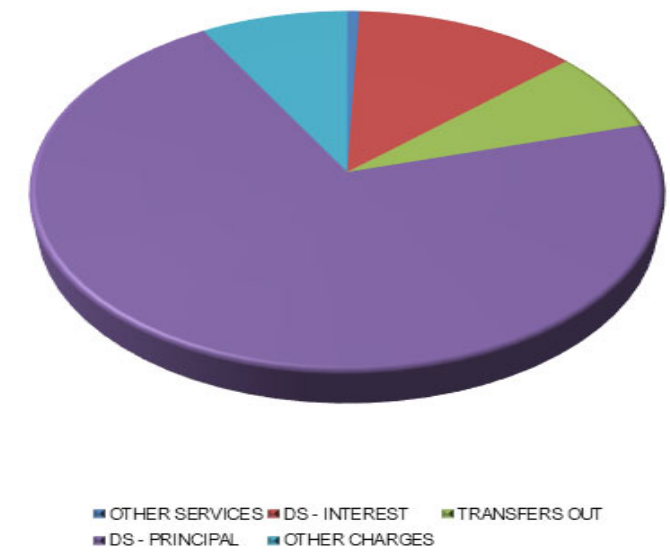
	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	4,039,922	1,025,000	2,776,450	2,986,369	8	2,886,369.0
INVESTMENT INCOME	7,323	0	5,000	10,000	100	25,000.0
MISCELLANEOUS	350,076	205	26,000	51,000	96	51,000.0
PREMIUM ON BONDS ISS	298,960	71,722	0	0	0	0.0
PROCEEDS OF LT LIAB	112,253	613,226	114,610	100,000	-13	100,000.0
SPECIAL ASSESSMENTS	9,389,085	924,215	3,705,000	2,940,000	-21	3,450,000.0
TAXES	5,150,691	772	4,900,000	5,100,000	4	4,900,000.0
Total	**19,348,311**	**2,635,140**	**11,527,060**	**11,187,369**	**(2.9)**	**11,412,369**
EXPENDITURES						
DS - INTEREST	1,821,965	896,455	1,539,870	1,419,329	-8	1,871,653.0
DS - PRINCIPAL	8,662,506	8,434,351	8,345,000	7,936,185	-5	7,842,396.0
OTHER CHARGES	759,503	414,966	796,000	928,000	17	928,000.0
OTHER SERVICES	13,371	35,636	55,000	75,000	36	75,000.0
TRANSFERS OUT	489,610	0	705,330	805,330	14	672,730.0
Total	**11,746,954**	**9,781,408**	**11,441,200**	**11,163,844**	**(2.4)**	**11,389,779**
Net Income (Loss)	**7,601,357**	**(7,146,268)**	**85,860**	**23,525**	**120.0**	**22,590**

2020 Combined Fund Budget Revenues



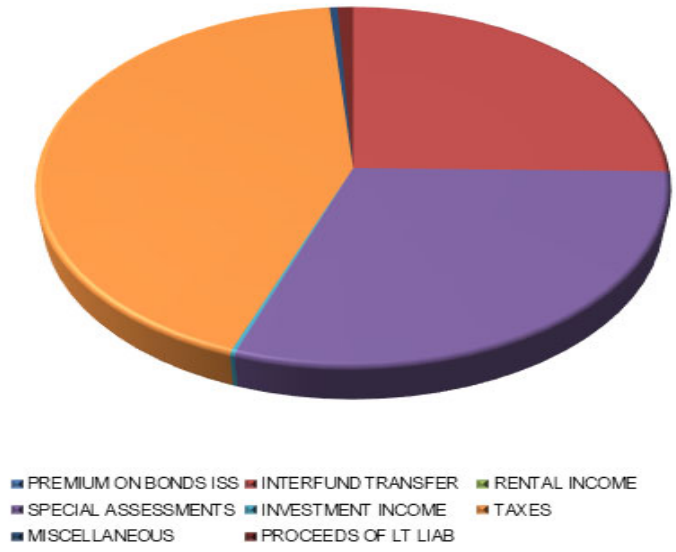
INTERFUND TRANSFER	$2,986,369
INVESTMENT INCOME	$10,000
MISCELLANEOUS	$51,000
PROCEEDS OF LT LIAB	$100,000
SPECIAL ASSESSMENTS	$2,940,000
TAXES	$5,100,000
Total	**$11,187,369**

2020 Combined Fund Budget Expenditures



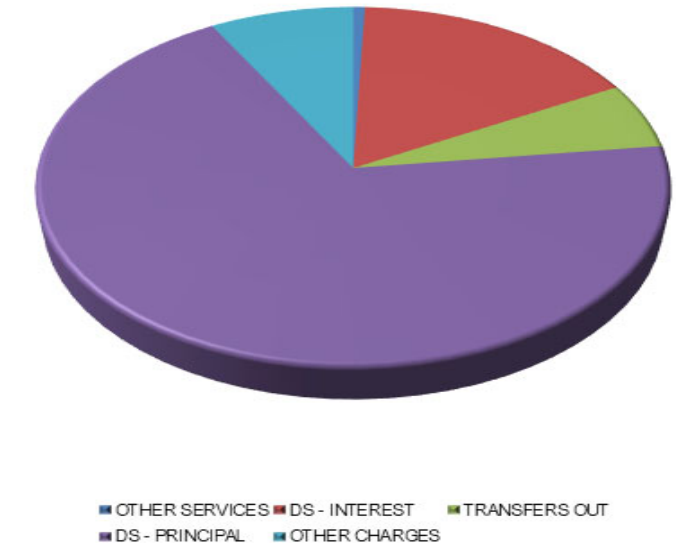
DS - INTEREST	$1,419,329
DS - PRINCIPAL	$7,936,185
OTHER CHARGES	$928,000
OTHER SERVICES	$75,000
TRANSFERS OUT	$805,330
Total	**$11,163,844**

2020 Combined Fund Budget Revenues



INTERFUND TRANSFER	$2,886,369
INVESTMENT INCOME	$25,000
MISCELLANEOUS	$51,000
PROCEEDS OF LT LIAB	$100,000
SPECIAL ASSESSMENTS	$3,450,000
TAXES	$4,900,000
Total	**$11,412,369**

2021 Combined Fund Budget Expenditures



DS - INTEREST	$1,871,653
DS - PRINCIPAL	$7,842,396
OTHER CHARGES	$928,000
OTHER SERVICES	$75,000
TRANSFERS OUT	$672,730
Total	**$11,389,779**

City of Mankato

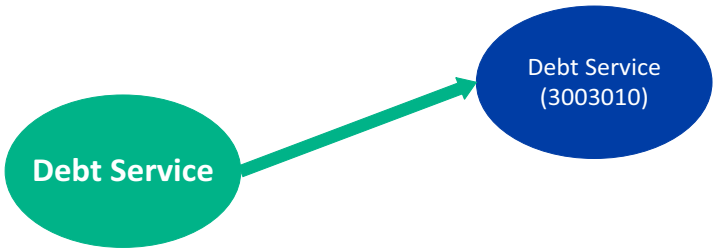
Leading the way...

DEBT SERVICE

DEBT SERVICE Introduction

Debt Service accounts for collection of special assessment payments and property taxes necessary to retire general obligation bonds. General obligation backed bonds are used to finance public improvements associated with road, sewer, water, and stormwater reconstruction and new construction. This profile will provide a detailed overview of Debt Service.

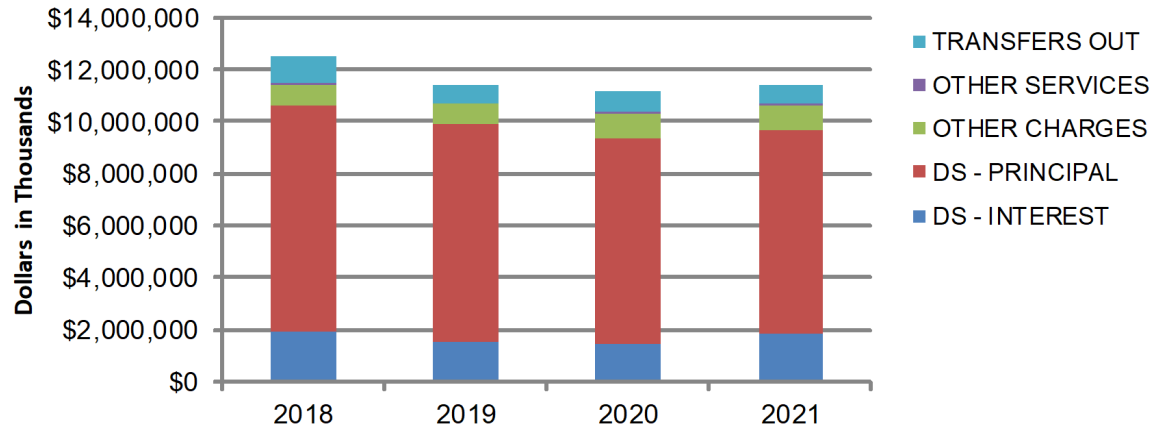
Fund Structure



Budgets Combined by Function

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	4,039,922	1,025,000	2,776,450	2,986,369	8	2,886,369.0
INVESTMENT INCOME	7,323	0	5,000	10,000	100	25,000.0
MISCELLANEOUS	350,076	205	26,000	51,000	96	51,000.0
PREMIUM ON BONDS ISS	298,960	71,722	0	0	0	0.0
PROCEEDS OF LT LIAB	112,253	613,226	114,610	100,000	-13	100,000.0
SPECIAL ASSESSMENTS	9,389,085	924,215	3,705,000	2,940,000	-21	3,450,000.0
TAXES	5,150,691	772	4,900,000	5,100,000	4	4,900,000.0
Total	**19,348,311**	**2,635,140**	**11,527,060**	**11,187,369**	**(3)**	**11,412,369**
EXPENDITURES						
DS - INTEREST	1,821,965	896,455	1,539,870	1,419,329	-8	1,871,653.0
DS - PRINCIPAL	8,662,506	8,434,351	8,345,000	7,936,185	-5	7,842,396.0
OTHER CHARGES	759,503	414,966	796,000	928,000	17	928,000.0
OTHER SERVICES	13,371	35,636	55,000	75,000	36	75,000.0
TRANSFERS OUT	489,610	0	705,330	805,330	14	672,730.0
Total	**11,746,954**	**9,781,408**	**11,441,200**	**11,163,844**	**(2)**	**11,389,779**
Net Income (Loss)	**7,601,357**	**(7,146,268)**	**85,860**	**23,525**	**120**	**22,590**

Expense Snapshot



5-Year Fund Projection

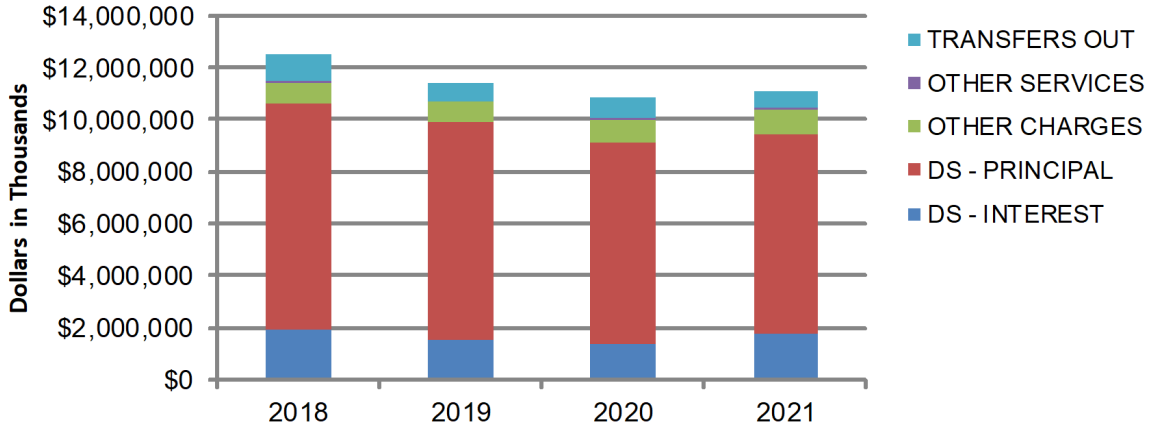
DEBT SERVICE (3003010) Overview

The purpose of this budget is to account for all activity associated with debt service. This budget accounts for the tax levy contribution to the debt service, as well as all expenditure related to debt service.

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	4,039,922	1,025,000	2,776,450	2,726,450	-2	2,626,450
INVESTMENT INCOME	7,323	0	5,000	10,000	100	25,000
MISCELLANEOUS	350,076	205	26,000	51,000	96	51,000
PREMIUM ON BONDS ISS	298,960	71,722	0	0	0	0
PROCEEDS OF LT LIAB	112,253	613,226	114,610	100,000	-13	100,000
SPECIAL ASSESSMENTS	9,389,085	924,215	3,705,000	2,940,000	-21	3,450,000
TAXES	5,150,691	772	4,900,000	5,100,000	4	4,900,000
Total	**19,348,311**	**2,635,140**	**11,527,060**	**10,927,450**	**(5.2)**	**11,152,450**
Total Revenues	**19,348,311**	**2,635,140**	**11,527,060**	**10,927,450**	**(5.2)**	**11,152,450**
EXPENDITURES						
DS - INTEREST	1,709,511	855,847	1,539,870	1,345,595	-13	1,804,130
DS - PRINCIPAL	8,645,000	8,345,000	8,345,000	7,750,000	-7	7,650,000
OTHER CHARGES	759,503	414,966	796,000	928,000	17	928,000
OTHER SERVICES	13,371	35,636	55,000	75,000	36	75,000
TRANSFERS OUT	489,610	0	705,330	805,330	14	672,730
Total	**11,616,994**	**9,651,449**	**11,441,200**	**10,903,925**	**(4.7)**	**11,129,860**
Total Expenditures	**11,616,994**	**9,651,449**	**11,441,200**	**10,903,925**	**(4.7)**	**11,129,860**

Expense Snapshot

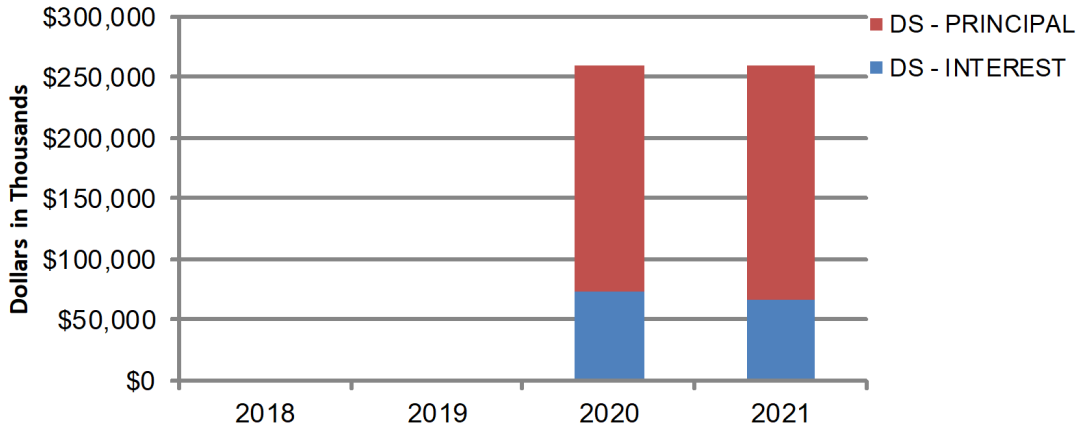


DEBT SERVICE-ENERGY SAVINGS (3003020) Overview

Budget Detail

	2018 Actuals	2019 Actual thru June	2019 Budget	2020 Proposed Budget	% Change 19 to 20	2021 Proposed Budget
REVENUES						
INTERFUND TRANSFER	0	0	0	259,919	0	259,919
Total	**0**	**0**	**0**	**259,919**	**0.0**	**259,919**
Total Revenues	**0**	**0**	**0**	**259,919**	**0.0**	**259,919**
EXPENDITURES						
DS - INTEREST	112,454	40,608	0	73,734	0	67,523
DS - PRINCIPAL	17,506	89,351	0	186,185	0	192,396
Total	**129,959**	**129,959**	**0**	**259,919**	**0.0**	**259,919**
Total Expenditures	**129,959**	**129,959**	**0**	**259,919**	**0.0**	**259,919**

Expense Snapshot



City of Mankato

Leading the way...

Surface Transportation CIP

City of Mankato

Leading the way...

STREET PROJECTS

2020 CIP Fund Overview

Project Name	Project Year	Project Costs
2020 Alley Improvements	2020	496,325
2020 Resurfacing	2020	1,204,512
Belle Avenue	2020	1,118,707
Development Project	2020	1,000,000
Germania Park Redevelopment Phase 1	2020	2,209,847
Glenview Avenue	2020	538,304
MN River Trail Bridge	2020	650,000
Parkway Ave	2020	959,619
Petition, Expansion and Major Streets	2020	500,000
Pohl Road and Stadium Road Intersection Improvements	2020	1,296,893
Rail Corridor Quiet Zone Improvements	2020	50,000
State Aid Route Lights	2020	250,000
Subtotal		**10,274,207**
Total		**10,274,207**

2021 CIP Fund Overview

Project Name	Project Year	Project Costs
2021 Alley Improvements	2021	374,923
2021 Pavement Rehabilitation	2021	1,260,000
2nd/Good Council Sidewalk	2021	202,290
Development Project	2021	1,000,000
Germania Park Redevelopment Phase 2	2021	1,210,000
Gwyn Drive Reconstruction	2021	524,353
Petition, Expansion and Major Streets	2021	425,000
Stoltzman Trail South	2021	860,000
TH 14 Riverfront Drive intersection improvements	2021	5,705,860
TH 169/Owatonna Street Signal Revisions	2021	185,000
Warren Street	2021	3,861,208
Subtotal		**15,608,634**
Total		**15,608,634**

2022 CIP Fund Overview

Project Name	Project Year	Project Costs
2022 Alley Improvements	2022	436,830
2022 Pavement Rehabilitation	2022	910,000
Development Project	2022	1,000,000
Germania Park Redevelopment Phase 3	2022	1,221,000
Petition, Expansion and Major Streets	2022	368,000
Riverfront Drive Main to Madison	2022	5,087,520
Tile Street	2022	1,240,114
Subtotal		**10,263,464**
Total		**10,263,464**

2023 CIP Fund Overview

Project Name	Project Year	Project Costs
2nd Street Plum to Madison	2023	2,552,966
Development Projects	2023	1,000,000
Germania Park Redevelopment Phase 4	2023	1,084,000
Hubbel Street	2023	1,779,647
Pavement Rehabilitation	2023	935,000
Petition, Expansion and Major Streets	2023	800,000
Stoltzman Trail North	2023	850,000
Subtotal		**9,001,613**
Total		**9,001,613**

2024 CIP Fund Overview

Project Name	Project Year	Project Costs
Development Projects	2024	1,000,000
Fourth Street from Main Street to Madison Ave	2024	2,389,052
Germania Park Phase 5	2024	1,252,010
Pavement Rehabilitation	2024	910,000
Petition, Expansion and Major Streets	2024	500,000
Rita Road	2024	1,860,004
Subtotal		**7,911,066**
Total		**7,911,066**

Project: 2020 Alley Improvements

Department: STREET PROJECTS

Project Years: 2020 - 2020

Project Description

Alleys proposed for improvement as a part of this project included: 13-282, 13-283, 13-284, 13-286, 13-287, 18-106, 18-156,18-154 A andB, and 18-183.

Project Justification

In June of 2009, Short Elliott Hendrickson Inc. (SEH) was approved by the City of Mankato to develop an Alley Master Plan to assist in more efficiently programming alley improvements over the next 5 to 10 years. After the 2017 construction year, using the guidelines that were established for the 2009 Alley Master Plan, City Staff drafted an annex to the Alley Plan for years 2018-2022. The alleys in this study are the remainder of the alleys that were identified as a part of the original study that are in need of improvements. The grouping of projects for each year were established through their geographic location to minimize mobilization and increase contractor efficiencies, ensuring minimal disruption to neighborhoods. The projects were also grouped to maintain a consistent per year project cost. After all of the alleys within this appendix to the Master Plan are completed all future alley improvements shall be done through property owner petitions or on an as needed basis for maintenance activities as identified by city staff.

Engagement Strategy

An informational meeting will be held before the feasibility hearing adjacent property owners.

Project Uses

	2020	2021	2022	2023	2024	Total
Admin/bonding	25,672	0	0	0	0	25,672
Construction Contingency	38,897	0	0	0	0	38,897
Engineering	42,787	0	0	0	0	42,787
Storm Water	26,265	0	0	0	0	26,265
Street	362,704	0	0	0	0	362,704
Total	**496,325**	**0**	**0**	**0**	**0**	**496,325**

Funding and Sources

	2020	2021	2022	2023	2024	Total
G.O. Bonding	342,810	0	0	0	0	342,810
Special Assessments	120,000	0	0	0	0	120,000
Stormwater Utility	33,515	0	0	0	0	33,515
Total	**496,325**	**0**	**0**	**0**	**0**	**496,325**

Project Timeline

January - Feasibility

February - Hearing

March - Bid

May - Start of construction

October - Project Completion

Project: 2020 Resurfacing

Department: STREET PROJECTS

Project Years: 2020 - 2020

Project Description

Rehabilitation of pavement on Riverfront Drive from Carney Avenue to the western terminus. This project will replace deficient curb and gutter, pavement and pedestrian facilities. This project also repairs and replaces miscellaneous sidewalk sections throughout the community.

Project Justification

Riverfront Drive from Carney Avenue to the end carries nearly 6,000 vehicles per day with approximately 40% of them being heavy commercial vehicles. A majority of these heavy commercial vehicles are accessing the CHS facility at the end of the road. The road currently has an aggregate pavement rating of 52. However, due to the nature of the traffic, this roadway can rapidly deteriorate if the condition is allowed to degrade below a rating of 50. A significant portion of the project cost will be born by CHS.

Engagement Strategy

Staff will meet with property owners prior to the feasibility hearing at an informational meeting. Additionally staff will coordinate traffic closely with the CHS facility to ensure uninterrupted operations.

Project Uses

	2020	2021	2022	2023	2024	Total
Admin/bonding	62,302	0	0	0	0	62,302
Contingency	94,397	0	0	0	0	94,397
Engineering	103,837	0	0	0	0	103,837
Sanitary Sewer	9,750	0	0	0	0	9,750
Storm water	26,937	0	0	0	0	26,937
Street	897,342	0	0	0	0	897,342
Watermain	9,947	0	0	0	0	9,947
Total	**1,204,512**	**0**	**0**	**0**	**0**	**1,204,512**

Funding and Sources

	2020	2021	2022	2023	2024	Total
G.O. Bonding	80,536	0	0	0	0	80,536
MSAS	750,000	0	0	0	0	750,000
Sewer Utility	50,000	0	0	0	0	50,000
Special Assessments	239,606	0	0	0	0	239,606
Stormwater Utility	34,370	0	0	0	0	34,370
Water Utility	50,000	0	0	0	0	50,000
Total	**1,204,512**	**0**	**0**	**0**	**0**	**1,204,512**

Project Timeline

January - Feasibility

February - Hearing

March - Bid

May - Start of construction

October - Project Completion

Project: Belle Avenue

Department: STREET PROJECTS

Project Years: 2020 - 2020

Project Description

The total reconstruction of Belle Avenue from Long Street to Extension Street. This work will include sanitary sewer, watermain, sewer and water end services, concrete curb and gutter, aggregate base, bituminous pavement, concrete sidewalk, signage and striping.

Project Justification

This portion of Belle Avenue is one of the final remaining roads in this neighborhood to be reconstructed. The sewer is clay pipe and the water is cast iron pipe dating to the mid-1940's. The roadway as an aggregate pavement rating of 52. In order to ensure reliable uninterrupted service it is recommended that the street and utilities be reconstructed.

Engagement Strategy

An informational meeting will be held with the property owners prior to the feasibility hearing.

Project Uses

	2020	2021	2022	2023	2024	Total
Admin/bonding	57,864	0	0	0	0	57,864
Contingency	87,673	0	0	0	0	87,673
Engineer	96,441	0	0	0	0	96,441
Sanitary Sewer	116,181	0	0	0	0	116,181
Storm Water	80,915	0	0	0	0	80,915
Street	547,664	0	0	0	0	547,664
Watermain	131,969	0	0	0	0	131,969
Total	**1,118,707**	**0**	**0**	**0**	**0**	**1,118,707**

Funding and Sources

	2020	2021	2022	2023	2024	Total
G.O. Bonding	344,200	0	0	0	0	344,200
Sewer Utility	148,247	0	0	0	0	148,247
Special Assessments	354,620	0	0	0	0	354,620
Stormwater Utility	103,247	0	0	0	0	103,247
Water Utility	168,393	0	0	0	0	168,393
Total	**1,118,707**	**0**	**0**	**0**	**0**	**1,118,707**

Project Timeline

January - Feasibility

February - Hearing

March - Bid

May - Construction

October - Project completion

Project: Development Project

Department: STREET PROJECTS

Project Years: 2020 - 2020

Project Description

Improvements for a developer petitioned project as identified in a development or subdivision agreement.

Project Justification

Developers are able, through the agreement process, to petition and assess project cost through the special assessment process. These projects are 100% assessable. An allowance has been accounted for in the overall Community Investment budget.

Project Uses

	2020	2021	2022	2023	2024	Total
Development Project	1,000,000	0	0	0	0	1,000,000
Total	**1,000,000**	**0**	**0**	**0**	**0**	**1,000,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Special Assessments	1,000,000	0	0	0	0	1,000,000
Total	**1,000,000**	**0**	**0**	**0**	**0**	**1,000,000**

Project Timeline

A timeline will be developed upon execution of a development or subdividers agreement.

Project: Germania Park Redevelopment Phase 1

Department: STREET PROJECTS

Project Years: 2020 - 2020

Project Description

The Germania Park Capital Improvements Plan (CIP) covers an area of Mankato generally bounded by Riverfront Drive, 1st Avenue, Trunk Highway 14 (TH 14), and the Minnesota River. The existing subsurface of this area is predominantly bedrock, which has limited the development to smaller residential developments and industrial businesses. Most of the city-owned infrastructure is original and dates 50 to 75 years in age, with the exception of Pine Street and a few residential streets on the east side of 3rd Avenue.

In 2011, Short Elliott Hendrickson, Inc. was retained by the City of Mankato to develop a master plan for the Germania Park area. This plan originally envisioned the improvements starting in 2015. Due to funding priorities within the Community Investment Plan these projects were delayed until 2020.

This project will included improvements on 5th Avenue from the quarry boundary to Spruce Street, 4th Avenue from the quarry boundary to Spruce Street, Maxfield Street from 5th Avenue to 3rd Avenue and Brooks Street from 3rd Avenue to 5th Avenue.

Project Justification

The project area generally has utilities that are 50-75 years old. Sewer is believed to be made of vitrified clay. Vitrified clay is a brittle material susceptible to cracking, joint displacement, root intrusion, and infiltration. The sanitary sewer manholes are of a similar age and likely block or brick built. Due to the age and material build of the sanitary sewer, it is suggested that all sanitary sewer within the project area be reconstructed and replaced with polyvinyl chloride (PVC) pipe. The watermain is most likely made of cast iron, which is susceptible to breaking due to deterioration and freezing conditions in colder weather. It is also 6-inch in diameter, which is undersized compared to current standards. Fire flow in the CIP area was known to be substandard before construction of water main on Cleveland Street in the summer of 2011, due to a lack of water main looping and small pipe sizes.

Engagement Strategy

An informational meeting will be held with the property owners prior to the feasibility hearing.

Project Uses

	2020	2021	2022	2023	2024	Total
Admin/bonding	114,303	0	0	0	0	114,303
Construction Contingency	173,185	0	0	0	0	173,185
Engineering	190,504	0	0	0	0	190,504
Sanitary Sewer	318,390	0	0	0	0	318,390
Stormwater	65,765	0	0	0	0	65,765
Street	1,084,886	0	0	0	0	1,084,886
Watermain	262,814	0	0	0	0	262,814
Total	**2,209,847**	**0**	**0**	**0**	**0**	**2,209,847**

Funding and Sources

	2020	2021	2022	2023	2024	Total
G.O. Bonding	890,314	0	0	0	0	890,314
Sewer Utility	406,266	0	0	0	0	406,266
Special Assessments	494,000	0	0	0	0	494,000
Stormwater Utility	83,916	0	0	0	0	83,916
Water Utility	335,351	0	0	0	0	335,351
Total	**2,209,847**	**0**	**0**	**0**	**0**	**2,209,847**

Project Timeline

January - Feasibility

February - Hearing

March - Bid

May - Construction

October - Project completion

Project: Glenview Avenue

Department: STREET PROJECTS

Project Years: 2020 - 2020

Project Description

Reconstruction of Glenview Avenue from Glenwood Avenue to Main Street. This project will replace the sanitary sewer, domestic water, and storm sewer mains; curb and gutter; aggregate base; bituminous surfacing; sewer and water services to each and every lot; street lighting; signage.

Project Justification

Glenview Avenue's utilities date to the early 1940s and are recommended for replacement. Additionally the aggregate pavement rating for the street is 13. The age and condition of the infrastructure is approaching the failure point and replacement is recommended.

Engagement Strategy

A informational meeting will be held with the property owners prior to the feasibility hearing.

Project Uses

	2020	2021	2022	2023	2024	Total
Admin/Bonding	27,843	0	0	0	0	27,843
Contingency	42,187	0	0	0	0	42,187
Engineering	46,405	0	0	0	0	46,405
Sanitary Sewer	44,427	0	0	0	0	44,427
Storm Water	33,621	0	0	0	0	33,621
Street	266,656	0	0	0	0	266,656
Watermain	77,165	0	0	0	0	77,165
Total	**538,304**	**0**	**0**	**0**	**0**	**538,304**

Funding and Sources

	2020	2021	2022	2023	2024	Total
G.O. Bonding	148,293	0	0	0	0	148,293
Sewer Utility	56,688	0	0	0	0	56,688
Special Assessments	191,960	0	0	0	0	191,960
Stormwater Utility	42,900	0	0	0	0	42,900
Water Utility	98,463	0	0	0	0	98,463
Total	**538,304**	**0**	**0**	**0**	**0**	**538,304**

Project Timeline

January - Feasibility

February - Hearing

March - Bid

May - Construction

October - Project completion

Project: MN River Trail Bridge

Department: STREET PROJECTS

Project Years: 2020 - 2020

Project Description

Remove current pedestrian bridge with deficient piles and abatements. The current bridge was a repurposed railroad trestle that is no longer considered serviceable. The piers and abutments have suffered erosion and damage due to flood events in 2014, 2016, and 2018, and need to be restructured with adequate stabilization to meet the current and future hydraulics of the stream ensuring its resilience to climate change. The option to utilize a historic structure for this crossing is available. The use of the historic structure is dependent on Mankato Township procuring adequate funding to remove and rehabilitate the Kern Bridge (formerly MnDOT Bridget No. L5669). The bridge is listed in the National Register of Historic Places (National Register) as the only example of a bowstring through-truss/arch bridge in Minnesota. It holds exceptional significance as the longest bowstring truss/arch in the United States and the second longest in North America. Should the Kern Bridge be unable to be utilized at the North Minnesota River Trail crossing, the replacement bridge would be a modern, compliant, accessible, engineered structure.

Project Justification

The current bridge that crosses the Minnesota River is in a state that is unserviceable due to deficient piles and abatements. The replacement bridge would be a modern, compliance and accessible pre-engineered structure. This bridge is a critical waterway crossing of a regional trail that links Mankato to points south and west of the Sakatah Singing Hills State Trail and will serve as a link in the Minnesota River Trail.

Project Uses

	2020	2021	2022	2023	2024	Total
Admin/Bonding	38,793	0	0	0	0	38,793
Construction	487,774	0	0	0	0	487,774
Contingency	58,777	0	0	0	0	58,777
Engineering	64,656	0	0	0	0	64,656
Total	**650,000**	**0**	**0**	**0**	**0**	**650,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Grant	228,375	0	0	0	0	228,375
Sales Tax	421,625	0	0	0	0	421,625
Total	**650,000**	**0**	**0**	**0**	**0**	**650,000**

Project Timeline

January Design

March Bid

October Completion

Project: Parkway Ave

Department: STREET PROJECTS

Project Years: 2020 - 2020

Project Description

Reconstruction of Parkway Avenue from Glenwood Avenue to Rita Road. This project will replace the sanitary sewer, water main, end services, storm sewer, concrete curb and gutter, aggregate base, bituminous pavement, signage and striping.

Project Justification

Parkway Avenue has suffered from watermain breaks averaging just over 1 per year for the last 5 years. Additionally the road has an aggregate pavement rating of 48 and is continuing to deteriorate. Without major rehabilitation to the road and utilities further deterioration will continue until the point of failure.

Project Uses

	2020	2021	2022	2023	2024	Total
Admin/Bonding	49,635	0	0	0	0	49,635
Contingency	75,206	0	0	0	0	75,206
Engineering	82,726	0	0	0	0	82,726
Sanitary Sewer	108,933	0	0	0	0	108,933
Storm Water	147,641	0	0	0	0	147,641
Street	368,032	0	0	0	0	368,032
Watermain	127,446	0	0	0	0	127,446
Total	**959,619**	**0**	**0**	**0**	**0**	**959,619**

Funding and Sources

	2020	2021	2022	2023	2024	Total
G.O. Bonding	229,021	0	0	0	0	229,021
Sewer Utility	138,999	0	0	0	0	138,999
Special Assessments	240,588	0	0	0	0	240,588
Stormwater Utility	188,390	0	0	0	0	188,390
Water Utility	162,621	0	0	0	0	162,621
Total	**959,619**	**0**	**0**	**0**	**0**	**959,619**

Project Timeline

January - Feasibility

February - Hearing

March - Bid

May - Construction

October - Project completion

Project: Petition, Expansion and Major Streets

Department: STREET PROJECTS

Project Years: 2020 - 2020

Project Description

Improvement to minor local roads and alleys. Typically pavement and transportation related.

Project Justification

Each year the Public Works Department receives request for improvements to the transportation system. Many of these project are local streets, or alleys. This budget line item exists to allow for minor projects that are petitioned to be designed and constructed within a single construction season, outside of the normal Community Investment Plan process.

Project Uses

	2020	2021	2022	2023	2024	Total
Petition Project	500,000	0	0	0	0	500,000
Total	**500,000**	**0**	**0**	**0**	**0**	**500,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
G.O. Bonding	500,000	0	0	0	0	500,000
Total	**500,000**	**0**	**0**	**0**	**0**	**500,000**

Project Timeline

A project schedule will be developed upon receiving the petition.

Project: Pohl Road and Stadium Road Intersection Improvements

Department: STREET PROJECTS

Project Years: 2020 - 2020

Project Description

The Pohl Road and Stadium Road Intersection improvements is a safety and intersection capacity improvement that will install a roundabout at this intersection. Also included with this project will be pavement rehabilitation on Pohl Road between Balcerzak Drive and Stadium Road. This is in the Long Range Transportation Plan as a short term project. This project will be done in conjunction with Blue Earth County.

Project Justification

Currently there are 12,100 vehicles per day on Stadium Road and 5,100 vehicles per day on Pohl Road. Stadium Road serves as the principle access to Minnesota State University - Mankato. This intersection also has a crash rate that is above the typical value for a similar intersection and by constructing the roundabout, the crash rate will be reduced by almost 50%.

Engagement Strategy

An informational meeting will be held for interested members of the public prior to the feasibility hearing in conjunction with Blue Earth County Public Works staff.

Project Uses

	2020	2021	2022	2023	2024	Total
Admin/Bonding	65,788	0	0	0	0	65,788
Contingency	99,678	0	0	0	0	99,678
Engineering	109,646	0	0	0	0	109,646
Right-of-Way	25,000	0	0	0	0	25,000
Sanitary Sewer	4,060	0	0	0	0	4,060
Storm Water	112,479	0	0	0	0	112,479
Street	880,242	0	0	0	0	880,242
Total	**1,296,893**	**0**	**0**	**0**	**0**	**1,296,893**

Funding and Sources

	2020	2021	2022	2023	2024	Total
ATP	795,814	0	0	0	0	795,814
Blue Earth County	165,324	0	0	0	0	165,324
G.O. Bonding	196,220	0	0	0	0	196,220
Special Assessments	139,535	0	0	0	0	139,535
Total	**1,296,893**	**0**	**0**	**0**	**0**	**1,296,893**

Project Timeline

January - Feasibility

February - Hearing

March - Bid

May - Start of construction

October - Project Completion

Project: Rail Corridor Quiet Zone Improvements

Department: STREET PROJECTS

Project Years: 2020 - 2020

Project Description

Quite zone improvements for rail corridor through Mankato

A rough cost estimate is: roughly 10 crossings or less on a single rail line is about $25,000. Roughly 20 crossings on a single rail line would be about $30,000-35,000. These are just informal cost estimates. According to Mr. Mielke a typical Quiet Zones study includes:

- Consultant team collects crossing information through the FRA's website. Produce base map of corridor and develop individual crossing maps and preliminary assessment.
- An on-site diagnostic meeting is held. Gets all the players together, including the FRA and pertinent private railroads. This includes the owner of the railroad in question, and other rail firms that use the track(s) identified. You invite MnDOT folks, those that participate in Quiet Zones. Also the agencies that manage the concerned streets, whether it's the City or the County. You can also involve emergency services and school district. You then take the whole group on an actual field visit to each crossing and brainstorm. You come up with a variety of options for each crossing.

Note: there is an option for a public meeting at this point, which some clients elect to do depending on size/scope/funding availability/policy, etc.

Project Justification

Since the mid 1990's, there has been discussion and planning for quiet zone improvements for the rail corridor through Mankato. However, the level of improvement have not qualified for FRA designation and train warning devices continue to cause disturbances in neighborhoods and throughout the City.

Engagement Strategy

conduct neighborhood and industry outreach to determine scope of improvements and access concerns.

Project Uses

	2020	2021	2022	2023	2024	Total
Feasibility and design	50,000	0	0	0	0	50,000
Total	**50,000**	**0**	**0**	**0**	**0**	**50,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
MSA	50,000	0	0	0	0	50,000
Total	**50,000**	**0**	**0**	**0**	**0**	**50,000**

Project Timeline

2020- begin and complete feasibility and design of rail corridor improvements and submit to FRA for approval. Include available grant funding. Initial focus on Sibley Park and Germania Park neighborhoods

2021 - continue explore grant and partnership funding opportunities - possible construction

2022 - 2028 construct improvements

Project: State Aid Route Lights

Department: STREET PROJECTS

Project Years: 2020 - 2020

Project Description

Install feed point and convert all non-metered lights to LED.

Project Justification

As a part of the energy savings project performed in 2017 all metered light systems were converted to LED lights. There are some lighting systems that do not have meters at their feed-points. Once the feed points are metered the remaining street lights operated by the City of Mankato can be converted to LED fixtures.

Project Uses

	2020	2021	2022	2023	2024	Total
Bonding and Administration	12,931	0	0	0	0	12,931
Construction	195,925	0	0	0	0	195,925
Contingency	19,592	0	0	0	0	19,592
Enigneering	21,552	0	0	0	0	21,552
Total	**250,000**	**0**	**0**	**0**	**0**	**250,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
MSAS	250,000	0	0	0	0	250,000
Total	**250,000**	**0**	**0**	**0**	**0**	**250,000**

Project Timeline

January - Design

February - Feasibility hearing

Project: 2021 Alley Improvements

Department: STREET PROJECTS

Project Years: 2021 - 2021

Project Description

Pavement and drainage improvements will be made to Alleys: 13-304, 13-302, 13-153,13-176, 13-177, 13-103, 13-127, 13-102.

Project Justification

In June of 2009, Short Elliott Hendrickson Inc. (SEH) was approved by the City of Mankato to develop an Alley Master Plan to assist in more efficiently programming alley improvements over the next 5 to 10 years. After the 2017 construction year, using the guidelines that were established for the 2009 Alley Master Plan, City Staff drafted an annex to the Alley Plan for years 2018-2022. The alleys in this study are the remainder of the alleys that were identified as a part of the original study that are in need of improvements. The grouping of projects for each year were established through their geographic location to minimize mobilization and increase contractor efficiencies, ensuring minimal disruption to neighborhoods. The projects were also grouped to maintain a consistent per year project cost. After all of the alleys within this appendix to the Master Plan are completed all future alley improvements shall be done through property owner petitions or on an as needed basis for maintenance activities as identified by city staff.

Engagement Strategy

An informational meeting will be held with the property owners prior to the feasibility hearing.

Project Uses

	2020	2021	2022	2023	2024	Total
Admin/bonding	0	19,393	0	0	0	19,393
Construction Contingency	0	29,383	0	0	0	29,383
Engineering	0	32,321	0	0	0	32,321
Storm Water	0	33,865	0	0	0	33,865
Street	0	259,961	0	0	0	259,961
Total	**0**	**374,923**	**0**	**0**	**0**	**374,923**

Funding and Sources

	2020	2021	2022	2023	2024	Total
G.O. Bonding	0	216,031	0	0	0	216,031
Special Assessments	0	115,680	0	0	0	115,680
Stormwater Utility	0	43,212	0	0	0	43,212
Total	**0**	**374,923**	**0**	**0**	**0**	**374,923**

Project Timeline

January - Feasibility

February - Hearing

March - Bid

May - ConstructionOctober - Project completion

Project: 2021 Pavement Rehabilitation

Department: STREET PROJECTS

Project Years: 2021 - 2021

Project Description

Rehabilitation of pavement on various streets in Mankato - including the resurfacing of Riverfront Dr from Sibley St to Stoltzman Rd.

Project Justification

Periodic renewal and improvement of pavement section on various streets is needed to maintain high quality surface transportation network in the City of Mankato. Streets to be evaluated on an annual basis.

Engagement Strategy

An informational meeting will be held with the property owners prior to the feasibility hearing.

Project Uses

	2020	2021	2022	2023	2024	Total
Bonding	0	65,172	0	0	0	65,172
Construction Cost	0	987,461	0	0	0	987,461
Contingency	0	98,746	0	0	0	98,746
Engineering	0	108,621	0	0	0	108,621
Total	**0**	**1,260,000**	**0**	**0**	**0**	**1,260,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
G.O. Bonding	0	850,000	0	0	0	850,000
Sewer Utility	0	50,000	0	0	0	50,000
Special Assessments	0	300,000	0	0	0	300,000
Stormwater Utility	0	10,000	0	0	0	10,000
Water Utility	0	50,000	0	0	0	50,000
Total	**0**	**1,260,000**	**0**	**0**	**0**	**1,260,000**

Project Timeline

January - Feasibility

February - Hearing

March - Bid

May - Start of construction

October - Project Completion

Project: 2nd/Good Council Sidewalk

Department: STREET PROJECTS

Project Years: 2021 - 2021

Project Description

Project Justification

Project Uses

	2020	2021	2022	2023	2024	Total
Construction	0	202,290	0	0	0	202,290
Total	**0**	**202,290**	**0**	**0**	**0**	**202,290**

Funding and Sources

	2020	2021	2022	2023	2024	Total
G.O. Bonding	0	184,179	0	0	0	184,179
Special Assessments	0	14,316	0	0	0	14,316
Stormwater Utility	0	3,795	0	0	0	3,795
Total	**0**	**202,290**	**0**	**0**	**0**	**202,290**

Project Timeline

Project: Development Project

Department: STREET PROJECTS

Project Years: 2021 - 2021

Project Description

Improvements for a developer petitioned project as identified in a development or subdivision agreement.

Project Justification

Developers are able, through the agreement process, to petition and assess project cost through the special assessment process. These projects are 100% assessable. An allowance has been accounted for in the overall Community Investment budget.

Project Uses

	2020	2021	2022	2023	2024	Total
Development Project	0	1,000,000	0	0	0	1,000,000
Total	**0**	**1,000,000**	**0**	**0**	**0**	**1,000,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Special Assessments	0	1,000,000	0	0	0	1,000,000
Total	**0**	**1,000,000**	**0**	**0**	**0**	**1,000,000**

Project Timeline

A timeline will be developed once a development or subdivision agreement is executed.

Project: Germania Park Redevelopment Phase 2

Department: STREET PROJECTS

Project Years: 2021 - 2021

Project Description

The Germania Park Capital Improvements Plan (CIP) covers an area of Mankato generally bounded by Riverfront Drive, 1st Avenue, Trunk Highway 14 (TH 14), and the Minnesota River. The existing subsurface of this area is predominantly bedrock, which has limited the development to smaller residential developments and industrial businesses. Most of the city-owned infrastructure is original and dates 50 to 75 years in age, with the exception of Pine Street and a few residential streets on the east side of 3rd Avenue.

In 2011, Short Elliott Hendrickson, Inc. was retained by the City of Mankato to develop a master plan for the Germania Park area. This plan originally envisioned the improvements starting in 2015. Due to funding priorities within the Community Investment Plan these projects were delayed until 2019.

This project will included improvements on 5th Avenue from the quarry boundary to Spruce Street, 4th Avenue from the quarry boundary to Spruce Street, Maxfield Street from 5th Avenue to 3rd Avenue adn Brooks Street from 3rd Avenue to 5th Avenue.

Project Justification

The project area generally has utilities that are 50-75 years old. Sewer is believed to be made of vitrified clay. Vitrified clay is a brittle material susceptible to cracking, joint displacement, root intrusion, and infiltration. The sanitary sewer manholes are of a similar age and likely block or brick built. Due to the age and material build of the sanitary sewer, it is suggested that all sanitary sewer within the project area be reconstructed and replaced with polyvinyl chloride (PVC) pipe. The watermain is most likely made of cast iron, which is susceptible to breaking due to deterioration and freezing conditions in colder weather. It is also 6-inch in diameter, which is undersized compared to current standards. Fire flow in the CIP area was known to be substandard before construction of water main on Cleveland Street in the summer of 2011, due to a lack of water main looping and small pipe sizes.

Engagement Strategy

An informational meeting will be held with the property owners prior to the feasibility hearing.

Project Uses

	2020	2021	2022	2023	2024	Total
Admin/Bonding	0	62,586	0	0	0	62,586
Contingency	0	94,828	0	0	0	94,828
Engineering	0	104,310	0	0	0	104,310
Sanitary Sewer	0	98,745	0	0	0	98,745
Storm Water	0	58,786	0	0	0	58,786
Street	0	522,491	0	0	0	522,491
Watermain	0	268,254	0	0	0	268,254
Total	**0**	**1,210,000**	**0**	**0**	**0**	**1,210,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
G.O. Bonding	0	311,000	0	0	0	311,000
Sewer Utility	0	114,000	0	0	0	114,000
Special Assessments	0	428,000	0	0	0	428,000
Stormwater Utility	0	65,000	0	0	0	65,000
Water Utility	0	292,000	0	0	0	292,000
Total	**0**	**1,210,000**	**0**	**0**	**0**	**1,210,000**

Project Timeline

January - Feasibility

February - Hearing

March - Bid

May - Construction

October - Project completion

Project: Gwyn Drive Reconstruction

Department: STREET PROJECTS

Project Years: 2021 - 2021

Project Description

There will be a total reconstruction of Gwyn Drive. Resurface is included in that, along with replacing the watermain, storm and sewer systems.

Project Justification

The systems are extremely old dating back to 1940s and are are in need of replacement. The aggregate pavement rating is 54. While Gwyn Drive is generally a local road, it does see increased traffic as it severs as the primary access to the community of Skyline.

Engagement Strategy

An informational meeting will be held with the property owners prior to the feasibility hearing.

Project Uses

	2020	2021	2022	2023	2024	Total
Admin/bonding	0	27,122	0	0	0	27,122
Construction Contingency	0	41,093	0	0	0	41,093
Engineering	0	45,203	0	0	0	45,203
Sanitary Sewer	0	69,982	0	0	0	69,982
Storm Water	0	23,253	0	0	0	23,253
Street	0	232,378	0	0	0	232,378
Watermain	0	85,322	0	0	0	85,322
Total	**0**	**524,353**	**0**	**0**	**0**	**524,353**

Funding and Sources

	2020	2021	2022	2023	2024	Total
G.O. Bonding	0	136,217	0	0	0	136,217
Sewer Utility	0	81,180	0	0	0	81,180
Special Assessments	0	160,313	0	0	0	160,313
Stormwater Utility	0	47,669	0	0	0	47,669
Water Utility	0	98,974	0	0	0	98,974
Total	**0**	**524,353**	**0**	**0**	**0**	**524,353**

Project Timeline

January - Feasibility

February - Hearing

March - Bid

May - Construction

October - Project completion

Project: Petition, Expansion and Major Streets

Department: STREET PROJECTS

Project Years: 2021 - 2021

Project Description

Improvement to minor local roads and alleys. Typically pavement and transportation related.

Project Justification

Each year the Public Works Department receives request for improvements to the transportation system. Many of these project are local streets, or alleys. This budget line item exists to allow for minor projects that are petitioned to be designed and constructed within a single construction season, outside of the normal Community Investment Plan process.

Project Uses

	2020	2021	2022	2023	2024	Total
Petition Project	0	425,000	0	0	0	425,000
Total	**0**	**425,000**	**0**	**0**	**0**	**425,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
G.O. Bonding	0	425,000	0	0	0	425,000
Total	**0**	**425,000**	**0**	**0**	**0**	**425,000**

Project Timeline

A timeline will be developed upon receiving.

Project: Stoltzman Trail South

Department: STREET PROJECTS

Project Years: 2021 - 2021

Project Description

Stoltzman Trail South spans from the south end to Fairfield Ave.

Project Justification

Stoltzman Trail is intended to provide connectivity and ease pedestrian travel in the area. It will provide access to the newly built Stoltzman Park.

Project Uses

	2020	2021	2022	2023	2024	Total
Stoltzman Trail	0	860,000	0	0	0	860,000
Total	**0**	**860,000**	**0**	**0**	**0**	**860,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Blue Earth County	0	360,000	0	0	0	360,000
MSAS	0	500,000	0	0	0	500,000
Total	**0**	**860,000**	**0**	**0**	**0**	**860,000**

Project Timeline

January - Feasibility

February - Hearing

March - Bid

May - Start of construction

October - Project Completion

Project: TH 14 Riverfront Drive intersection improvements

Department: STREET PROJECTS

Project Years: 2021 - 2021

Project Description

This project would construct two roundabouts at the ramps on TH 14 and Riverfront Drive. This is an intersection that has been identified in the LRTP for capacity improvement. This would be a joint project between MnDOT, Blue Earth County and the City of Mankato

Project Justification

Currently the ramps on TH 14 and Riverfront Drive operate at a low level of service during peak times. As a part of the LRTP it was recommended that roundabouts be constructed at each of the ramps to improve capacity, level of service and reduce delay.

Project Uses

	2020	2021	2022	2023	2024	Total
Unidentified	0	5,705,860	0	0	0	5,705,860
Total	**0**	**5,705,860**	**0**	**0**	**0**	**5,705,860**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Blue Earth County	0	713,225	0	0	0	713,225
MnDOT	0	4,279,350	0	0	0	4,279,350
MSAS	0	713,285	0	0	0	713,285
Total	**0**	**5,705,860**	**0**	**0**	**0**	**5,705,860**

Project Timeline

In development

Project: TH 169/Owatonna Street Signal Revisions

Department: STREET PROJECTS

Project Years: 2021 - 2021

Project Description

Replacement of existing signal system at the intersection of TH 169 ramps and Owatonna Street.

Project Justification

This improvement was identified both the Mankato Area Planning Organization Long Range Transportation Plan and the Riverfront Drive Corridor Study. This project will replace the signals at the TH 169 Ramps at Owatonna Street and Riverfront Drive. This will allow for the installation triple left turn lanes a aid in reducing the AM Peak. This is especially evident with the south-bound TH 169 movement to eastbound Riverfront Drive. Over 670 vehicles make this left-turn today in the AM peak hour and thisnumber is anticipated to rise to 860 by 2041.

Project Uses

	2020	2021	2022	2023	2024	Total
New Signal System	0	185,000	0	0	0	185,000
Total	**0**	**185,000**	**0**	**0**	**0**	**185,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
MnDOT	0	185,000	0	0	0	185,000
Total	**0**	**185,000**	**0**	**0**	**0**	**185,000**

Project Timeline

This project will be lead by MnDOT and a schedule will be developed at the project approaches.

Project: Warren Street

Department: STREET PROJECTS

Project Years: 2021 - 2021

Project Description

The reconstruction of Warren Street from Glenwood Avenue to Riverfront Drive. The project will install new sanitary sewer, watermain, storm sewer, concrete curb and gutter, aggregate base, bituminous pavement sidewalks, end services, signage, striping and signals. The road section installed will be dependent on the outcome of the Warren Street Corridor conducted in 2019 or 2020 by the Mankato Area Planning Organization Study.

Project Justification

This segment of Warren Street currently has over 9000 vehicles per day traveling along it. It was originally a concrete street that was overlaid in 2007 with bituminous pavement. The aggregate pavement rating is 53 and is continuing to deteriorate. Additionally a major sanitary sewer line dating to the late 1930's is in this segment of Warren Street and is reaching the end of the its life. This sewer line provides service to all of the area south of Balcerzak Drive and west of Pohl Road. This is highly critical infrastructure that will require proactive preservation activities to prevent failure and unscheduled emergency maintenance.

Engagement Strategy

A corridor study will be performed by the Mankato Area Planning Organization in 2019 or 2020. As a part of this study a robust public engagement process will be conducted. Additionally as the project nears contraction an informational meeting will be held with the adjacent property owners prior to the feasibility hearing.

Project Uses

	2020	2021	2022	2023	2024	Total
Admin/Bonding	0	199,717	0	0	0	199,717
Contingency	0	302,603	0	0	0	302,603
Engineering	0	332,863	0	0	0	332,863
Sanitary Sewer	0	576,260	0	0	0	576,260
Storm Water	0	215,119	0	0	0	215,119
Street	0	1,988,202	0	0	0	1,988,202
Watermain	0	246,444	0	0	0	246,444
Total	**0**	**3,861,208**	**0**	**0**	**0**	**3,861,208**

Funding and Sources

	2020	2021	2022	2023	2024	Total
City MSA	0	1,250,000	0	0	0	1,250,000
G.O. Bonding	0	599,648	0	0	0	599,648
Sewer Utility	0	735,308	0	0	0	735,308
Special Assessments	0	687,297	0	0	0	687,297
Stormwater Utility	0	274,492	0	0	0	274,492
Water Utility	0	314,463	0	0	0	314,463
Total	**0**	**3,861,208**	**0**	**0**	**0**	**3,861,208**

Project Timeline

January - Feasibility

February - Hearing

March - Bid

May - Construction

October - Project completion



Capital Replacement



COMMUNITY DEVELOPMENT - TRANSIT

Cash Flow

Transit

	2020	2021	2022	2023	2024
Projected fund balance	$ 581,376.00	$ 635,376.00	$ 779,376.00	$ 923,376.00	$ 1,067,376.00
Revenue	$ 144,000.00	$ 144,000.00	$ 144,000.00	$ 144,000.00	$ 144,000.00
Available Funds	$ 725,376.00	$ 779,376.00	$ 923,376.00	$ 1,067,376.00	$ 1,211,376.00

Project Name	2020	2021	2022	2023	2024	Total	Illustrative
Transit Facility - Boiler Piping Changes & Loop Pumps	$ (30,000.00)					**$ (30,000.00)**	
Transit Facility - Fans in Bus Bays	$ (40,000.00)					**$ (40,000.00)**	
Transit Facility- Safety Improvements to Bus Wash Exit	$ (20,000.00)					**$ (20,000.00)**	
Public Works Center - Transit Office Remodel	$ -					**$ -**	$ (100,000.00)
Total	**$ (90,000.00)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (90,000.00)**	**$ (100,000.00)**
Fund Balance	$ 635,376.00	$ 779,376.00	$ 923,376.00	$ 1,067,376.00	$ 1,211,376.00		

2020 CIP Fund Overview

Project Name	Project Year	Project Costs
Transit Facility - Boiler Piping Changes & Loop Pumps	2020	30,000
Transit Facility - Fans in Bus Bays	2020	40,000
Transit Facility- Safety Improvements to Bus Wash Exit	2020	20,000
Subtotal		**90,000**
Total		**90,000**

Illustrative CIP Fund Overview

Project Name	Project Costs
Public Works Center - Transit Office Remodel	100,000
Subtotal	**100,000**
Total	**100,000**

Project: Transit Facility - Boiler Piping Changes & Loop Pumps

Department: COMMUNITY DEVELOPMENT - TRANSIT

Project Years: 2020 - 2020

Project Description
Install boiler loop pumps at the Transit Facility.

Project Justification
Installation of primary circulating pumps to distribute fluid throughout the building mechanical systems. Pumps were left out of the original design but are needed to ensure system effectiveness.

Project Uses

	2020	2021	2022	2023	2024	Total
Boiler pumps	30,000	0	0	0	0	30,000
Total	**30,000**	**0**	**0**	**0**	**0**	**30,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	30,000	0	0	0	0	30,000
Total	**30,000**	**0**	**0**	**0**	**0**	**30,000**

Project Timeline
Pumps will be purchased and installed in spring of 2020.

Project: Transit Facility - Fans in Bus Bays

Department: COMMUNITY DEVELOPMENT - TRANSIT

Project Years: 2020 - 2020

Project Description

Install large overhead fans in the Transit Facility.

Project Justification

Installation of large overhead fans to circulate air in the bus storage area of the Transit Facility. In the winter months, condensation on the overhead doors could lead to premature failure. Installation of fans will help to circulate air in the space to more evenly distribute the moisture during cold weather months.

Project Uses

	2020	2021	2022	2023	2024	Total
Purchase and install fans	40,000	0	0	0	0	40,000
Total	**40,000**	**0**	**0**	**0**	**0**	**40,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	40,000	0	0	0	0	40,000
Total	**40,000**	**0**	**0**	**0**	**0**	**40,000**

Project Timeline

Fans would be purchased and installed in January 2020.

Project: Transit Facility- Safety Improvements to Bus Wash Exit

Department: COMMUNITY DEVELOPMENT - TRANSIT

Project Years: 2020 - 2020

Project Description

Installation of a heating source for the Bus Wash Exit.

Project Justification

During the winter months, the bus wash exit becomes very icy to the point of being unsafe at which time has to close. Installation of an underground heating source in the concrete apron will allow the automatic wash to remain open during the season to ensure buses remain clean and last longer.

Project Uses

	2020	2021	2022	2023	2024	Total
Bus Wash Safety Improvements	20,000	0	0	0	0	20,000
Total	**20,000**	**0**	**0**	**0**	**0**	**20,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	20,000	0	0	0	0	20,000
Total	**20,000**	**0**	**0**	**0**	**0**	**20,000**

Project Timeline

Installation would occur in the summer of 2020.



WATER CAPITAL IMPROVEMENT FUND

Cash Flow

Water Capital	2020	2021	2022	2023	2024
Projected Fund Balance	$ 116,047.00	$ 202,047.00	$ 307,797.00	$ 714,770.00	
Transfer-In	$ 400,000.00	$ 500,000.00	$ 400,000.00	$ 400,000.00	
Available Funds	$ 641,047.00	$ 742,797.00	$ 864,770.00	$ 1,288,452.00	

Project Name	2020	2021	2022	2023	2024	Total
Nitrate Removal Pilot	$ (20,000.00)					
Well 14 Upgrade and inspection	$ (62,000.00)					
WHF PLC upgrade	$ (63,000.00)					
Sludge Blow Down Piping		$ (30,000.00)				
Security Camera Installation			$ (30,000.00)			
WTP Master Plan				$ (200,000.00)		$ (200,000.00)
Softener #3 and #4 Rehab						
Hazelton Pump #1	$ (125,000.00)					$ (125,000.00)
Well 17 installation (Over 2 years)						
Skyline Booster installation and Tower installation						
North City Booster Installation						
Balcerzak Tower Replacement						
Hazelton Pump #2						
Total	$ (270,000.00)	$ (30,000.00)	$ (30,000.00)	$ (200,000.00)		$ (325,000.00)

Fund Balance	202,047	307,797	714,770	1,133,452	

2020 CIP Fund Overview

Project Name	Project Year	Project Costs
Nitrate Removal Pilot	2020	20,000
Waste Handling Facility Hazelton Pump #1 Rehab	2020	125,000
Well 14 Rehab	2020	62,000
WTP PLC upgrade	2020	63,000
Subtotal		**270,000**
Total		**270,000**

2021 CIP Fund Overview

Project Name	Project Year	Project Costs
Sludge Blow Down Piping Replacement	2021	30,000
Subtotal		**30,000**
Total		**30,000**

2022 CIP Fund Overview

Project Name	Project Year	Project Costs
Security camera installation	2022	30,000
Subtotal		**30,000**
Total		**30,000**

2023 CIP Fund Overview

Project Name	Project Year	Project Costs
WTP Master Plan	2023	200,000
Subtotal		**200,000**
Total		**200,000**

Illustrative CIP Fund Overview

Project Name	Project Costs
Balcerzak Tower Replacement	4,300,000
North City Booster Installation	1,000,000
Skyline Booster Installation and Tower Installation	2,600,000
Softener 3 and 4 Rehab	130,000
Well 17 Installation	2,500,000
Subtotal	**10,530,000**
Total	**10,530,000**

Project: Nitrate Removal Pilot

Department: WATER CAPITAL IMPROVEMENT FUND

Project Years: 2020 - 2020

Project Description

Nitrate removal Pilot. The pilot is looking to see if a new technology would be able to biologically remove nitrate from Mankato's source water. The six week pilot will outline the % removal of nitrates.

If the pilot is successful it will allow Mankato to decrease the dependency upon the deep wells and lean more heavily on the renewable source of the river barring any other contaminants or treatment deficiencies.

A grant was secured from MDH's source water protection competitive grants section. This is a $10,000 matching funds grant. This money needs to be spent by April 31st 2021. There is also outside sources that have pledged money to support the pilot.

Project Justification

This is an expansion of the water feasibility study completed in December 2017. We are looking for cost effective and operations friendly measures to remove nitrates in the drinking water. If the pilot works it will be a sustainable way to remove nitrates. The manufacture boasts low waste and low operating costs.

Project Uses

	2020	2021	2022	2023	2024	Total
NItrate Removal Program	20,000	0	0	0	0	20,000
Total	**20,000**	**0**	**0**	**0**	**0**	**20,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Water Capital	20,000	0	0	0	0	20,000
Total	**20,000**	**0**	**0**	**0**	**0**	**20,000**

Project Timeline

Spring 2020 the pilot will begin. It is a six week pilot program. After wrap up there will be a report completed.

Project: Waste Handling Facility Hazelton Pump #1 Rehab

Department: WATER CAPITAL IMPROVEMENT FUND

Project Years: 2020 - 2020

Project Description

Inspection and rehab of #1 Hazelton lime press pump. Replacement of seals, wear ring, cast iron pedestal, impeller, pump casing, and gaskets. This will be the first overhaul since 1999.

Priority - High

Project Justification

The Hazelton pumps feed lime slurry to the dewatering presses for roughly 6 hours a day. If one were to fail we would lose 50% of our dewatering capacity. During high flow months we would not be able to keep up with lime waste production. The pumps have not been rehabbed in since installation in 1999. The seals on both pumps are leaking. If we are completing a seal repair it would be more feasible to replace the other items in need of attention the same time the seals are replaced. The seal itself cost $7,000 without labor.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Project Uses

	2020	2021	2022	2023	2024	Total
Construction	125,000	0	0	0	0	125,000
Total	**125,000**	**0**	**0**	**0**	**0**	**125,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sewer Utility	125,000	0	0	0	0	125,000
Total	**125,000**	**0**	**0**	**0**	**0**	**125,000**

Project Timeline

Spring of 2021

Project: Well 14 Rehab

Department: WATER CAPITAL IMPROVEMENT FUND

Project Years: 2020 - 2020

Project Description

Upgrade motor and install a VFD.

Project Justification

The inspection and rehab the pump, motor, casing, and bearings based off the preventative maintenance rotation. If the integrity of the well casing, shaft and bowls are not verified, future cost will greatly increase. This work will be done out of the operating budget. The VFD upgrade is part of the CIP. I suggest to upgrade to a high efficiency motor as well as install a VFD to meet the city's demand. We maintain a 60-40 blend and have a difficult time maintaining that with the current well setup. The ability to control the blending ratio will allow the facility to optimize chemical usage.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)
-

Project Uses

	2020	2021	2022	2023	2024	Total
Well rehab and upgrade	62,000	0	0	0	0	62,000
Total	**62,000**	**0**	**0**	**0**	**0**	**62,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Revolving Fund	62,000	0	0	0	0	62,000
Total	**62,000**	**0**	**0**	**0**	**0**	**62,000**

Project Timeline

Spring of 2020. Upgrade will have to be completed outside the typical high demand season.

Project: WTP PLC upgrade

Department: WATER CAPITAL IMPROVEMENT FUND

Project Years: 2020 - 2020

Project Description

Upgrading current/outdated Programming Logic Controllers (PLC). This project would entail purchasing new equipment, install the current program, and install into the new cabinets.

Project Justification

PLC Upgrade-The current PLC's are outdated. Our programmer and their suppliers do not stock our current PLC cards. They have been discontinued. If one were to fail our only option for replacement would be upgrade or searching E-Bay for a replacement. This upgrade was suggested by IN-Control while they were programming our current system. PLC cards become obsolete quickly and are not able to be refurbished. If a card were to fail that particular portion of the process would be run in manual until a replacement is found. If no replacement is found an emergency upgrade would be needed. In 2012 there was an analysis of all PLC cards on hand and recommended spares needed. I have a quote to upgrade the PLC's from 2012 with a total of $171,276. It is suggested to do the PLC upgrade in two phases. Phase 1 would be in 2020 with upgrading from GE Fanuc to Rockwell. The $150,000 would cover the hardware and programming costs. Phase 2 would be to complete the PLC2 with another $125,000. Between the phase 1 and 2 we would get an accurate cost estimate to upgrade the remote sites as well as spare parts for the Membrane PLC system.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Project Uses

	2020	2021	2022	2023	2024	Total
PLC upgrade to most recent technology	63,000	0	0	0	0	63,000
Total	**63,000**	**0**	**0**	**0**	**0**	**63,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Revolving Fund	63,000	0	0	0	0	63,000
Total	**63,000**	**0**	**0**	**0**	**0**	**63,000**

Project Timeline

Summer of 2020. This will be an extended project possibly spanning 3 months.

Project: Sludge Blow Down Piping Replacement

Department: WATER CAPITAL IMPROVEMENT FUND

Project Years: 2021 - 2021

Project Description

Replacement of the core blow and lime feed piping. During a fitting replacement it was noticed that there was excessive corrosion inside the piping. The bottom 1/2 of the pipe is corroded and the coating has been degraded. All piping is 4" piping and above all other piping and conduit. This is 25' in the air and will be a tough project to complete. The piping leads from the basement pumps and to the third floor presses.

Project Justification

We replaced one fitting due to corrosion and will be having to chase it throughout the system unless it is replaced.

Project Uses

	2020	2021	2022	2023	2024	Total
30000	0	30,000	0	0	0	30,000
Total	**0**	**30,000**	**0**	**0**	**0**	**30,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Water Capital	0	30,000	0	0	0	30,000
Total	**0**	**30,000**	**0**	**0**	**0**	**30,000**

Project Timeline

Spring of 2021



WW COLLECTIONS CAPITAL IMPROVEMENT FUND

Cash Flow

Wastewater Capital						
Projected Fund Balance	$ 419,477.00	$ 479,477.00	$ 667,477.00	$ 751,477.00		
Transfer-In	$ 200,000	$ 200,000	$ 100,000	$ 100,000		
Available Funds	$ 619,477	$ 679,477	$ 767,477	$ 851,477		
Project Name	2020	2021	2022	2023	Illustrative	Total
Pohl Creek (Tanager) liftstation upgrade	$ (140,000.00)					$ (140,000.00)
Muffin Monster Grinder replacement			$ (16,000.00)			$ (16,000.00)
Aeration DO probe replacement		$ (12,000.00)				$ (12,000.00)
Muffin Monster Grinder replacement					$ (18,000.00)	$ (18,000.00)
Total	**$ (140,000.00)**	**$ (12,000.00)**	**$ (16,000.00)**	**$ -**	**$ (18,000.00)**	**$ (186,000.00)**
Fund Balance	$ 479,477.00	$ 667,477.00	$ 751,477.00	$ 851,477.00		

2020 CIP Fund Overview

Project Name	Project Year	Project Costs
Pohl Creek (Tanager) liftstation upgrade	2020	140,000
Subtotal		**140,000**
Total		**140,000**

2021 CIP Fund Overview

Project Name	Project Year	Project Costs
Aeration DO probe replacement	2021	12,000
Subtotal		**12,000**
Total		**12,000**

2022 CIP Fund Overview

Project Name	Project Year	Project Costs
Muffin Monster Grinder replacement	2022	16,000
Subtotal		**16,000**
Total		**16,000**

Project: Pohl Creek (Tanager) liftstation upgrade

Department: WW COLLECTIONS CAPITAL IMPROVEMENT FUND

Project Years: 2020 - 2020

Project Description

Utilizing an engineer and general contractor, select larger replacement pumps, new control panel, and increase the existing forcemain with larger forcemain.

Project Justification

Pohl liftstation is located in a highly active area of Mankato for expansion, and with the recent addition of apartment complex's the existing station now has extended run times under normal flow conditions. This is compounded during rain events, as this area is prone to inflow and infiltration issues. This upgrade is needed to make sure the liftstation does not curb growth in this area of town. Cost estimate is based on engineer projections from the wastewater facility plan.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Project Uses

	2020	2021	2022	2023	2024	Total
full project cost	140,000	0	0	0	0	140,000
Total	**140,000**	**0**	**0**	**0**	**0**	**140,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sewer Utility	140,000	0	0	0	0	140,000
Total	**140,000**	**0**	**0**	**0**	**0**	**140,000**

Project Timeline

1st quarter 2020 - request bids, and design traffic flow changes, and notify effected residents. 2nd quarter 2020 - award bids and begin construction. 3rd quarter 2020 - complete construction.

Project: Aeration DO probe replacement

Department: WW COLLECTIONS CAPITAL IMPROVEMENT FUND

Project Years: 2021 - 2021

Project Description

Replace existing DO probes with new ones. - funding was $12,000, but zeroed as the project was moved into general operating budget 6494512 with the understanding maintenance items will no longer be charged as CIP's.

Project Justification

Our DO probes keep us notified of flows which could place our effluent out of compliance. In addition, they are being used as a control measure to increase electrical efficiency of our blowers. These probes were replaced in 2017 and have a four year life span.

Project Uses

	2020	2021	2022	2023	2024	Total
Replacement probes	0	12,000	0	0	0	12,000
Total	**0**	**12,000**	**0**	**0**	**0**	**12,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Waste Water	0	12,000	0	0	0	12,000
Total	**0**	**12,000**	**0**	**0**	**0**	**12,000**

Project Timeline

1st quarter 2021 order probes. 2nd quarter have staff replace old probes with new.

City of Mankato

Leading the way...

WASTEWATER PLANT CAPITAL IMPROVEMENT FUND

Cash Flow

Wastewater Plant Capital					
Projected Fund Balance	$ 1,873,015.00	$ 1,839,515.00	$ 3,367,836.83	$ 3,896,538.06	
Transfer-In	$ 2,100,000.00	$ 2,100,000.00	$ 1,105,000.00	$ 824,440.00	
Available Funds	$ 3,973,015.00	$ 3,939,515.00	$ 4,472,836.83	$ 4,720,978.06	
Project Name	**2020**	**2021**	**2022**	**2023**	**Total**
2020 - Belt Filter Press Upgrade	$ (80,500.00)				**$ (80,500.00)**
2020 - Excel Feed line relocation	$ (120,000.00)				**$ (120,000.00)**
2022 - Waste Receiving station expansion			$ (250,000.00)	$ (250,000.00)	**$ (500,000.00)**
2028 - Blower Replacement with turbo blowers	$ (50,000.00)	$ (100,000.00)	$ (150,000.00)	$ (200,000.00)	**$ (500,000.00)**
Cash for master plan project coverage	$ (1,883,000.00)	$ (471,678.17)	$ (176,298.78)	$ (239,411.22)	**$ (3,173,888.16)**
Total	$ (2,133,500.00)	$ (571,678.17)	$ (576,298.78)	$ (689,411.22)	**$ (4,374,388.16)**
Fund Balance	$ 1,839,515.00	$ 3,367,836.83	$ 3,896,538.06	$ 4,031,566.84	

2020 CIP Fund Overview

Project Name	Project Year	Project Costs
2028 - Blower Replacement with turbo blowers	2020	50,000
Belt Filter Press Upgrade	2020	80,500
Cash/ Bond for CIP Master Plan Coverage	2020	1,883,000
Excel Feed line relocation	2020	120,000
Subtotal		**2,133,500**
Total		**2,133,500**

2021 CIP Fund Overview

Project Name	Project Year	Project Costs
2028 - Blower Replacement with turbo blowers	2021	100,000
Cash/ Bond for CIP Master Plan Coverage	2021	471,678
Subtotal		**571,678**
Total		**571,678**

2022 CIP Fund Overview

Project Name	Project Year	Project Costs
2028 - Blower Replacement with turbo blowers	2022	150,000
Cash/ Bond for CIP Master Plan Coverage	2022	176,299
Waste Receiving station expansion	2022	250,000
Subtotal		**576,299**
Total		**576,299**

2023 CIP Fund Overview

Project Name	Project Year	Project Costs
2028 - Blower Replacement with turbo blowers	2023	200,000
Cash/ Bond for CIP Master Plan Coverage	2023	239,411
Waste Receiving station expansion	2023	250,000
Subtotal		**689,411**
Total		**689,411**

2024 CIP Fund Overview

Project Name	Project Year	Project Costs
2028 - Blower Replacement with turbo blowers	2024	300,000
Subtotal		**300,000**
Total		**300,000**

Project: 2028 - Blower Replacement with turbo blowers

Department: WASTEWATER PLANT CAPITAL IMPROVEMENT FUND

Project Years: 2020 - 2028

Project Description

Current blowers would be replaced with high efficiency turbo blowers to reduce overall electrical costs, and be sized in preparation for biological nutrient removal in the future.

Project Justification

Current blowers are highly inefficient, and current turbo blowers are around 6 years ROI. The current blowers will be reaching a point of necessary rebuild around 2025, (cost is spread over 2025 and 2026) thus true cost includes rebuild of existing blowers to extend life span. Capital in years prior to 2029 is being allocated to pay for blowers. If it was determined to change this to an ESCO based project, funds saved can be allocated to the initial startup of the project.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)
-

Project Uses

	2020	2021	2022	2023	2024	Total
Cash Reserve	50,000	100,000	150,000	200,000	300,000	800,000
Total	**50,000**	**100,000**	**150,000**	**200,000**	**300,000**	**800,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Waste Water	50,000	100,000	150,000	200,000	300,000	800,000
Total	**50,000**	**100,000**	**150,000**	**200,000**	**300,000**	**800,000**

Project Timeline

2025 - rebuild Blowers 1 and 2

2026 - rebuild blowers 3 and 4

2028 - engineering costs of design and selection of new blowers

2029 - installation of new turbo blowers.

Project: Belt Filter Press Upgrade

Department: WASTEWATER PLANT CAPITAL IMPROVEMENT FUND

Project Years: 2020 - 2020

Project Description

Replace three rollers, belts, several bearings on press 1, and replace sensor equipment, wash box sprayers, box seals, and drive on both presses. In addition, the polymer system will be upgraded to accept liquid polymer or dry polymer. Press components would be ordered through Komline (sole supplier of parts for our presses), and installed in tandem with city staff. The polymer system would be purchased through bid process, and installed by third party. Finally, add level sensors to truck bay to reduce amount of staff time dedicated to monitoring press process.

Project Justification

A recent emergency repair on press 2 illustrated the need for several components to be repaired on the press, and polymer market has become difficult for us to find bids for the size of dry polymer bags we utilize, reconfiguration of the polymer system will update electronics with new parts, and allow the system to be more versatile with the types of polymer we can purchase. 2020 is the most opportunist year so this can be completed prior to the disinfection and digestion upgrade starting major construction in 2021.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Project Uses

	2020	2021	2022	2023	2024	Total
Belt filter press upgrade	80,500	0	0	0	0	80,500
Total	**80,500**	**0**	**0**	**0**	**0**	**80,500**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Waste Water	80,500	0	0	0	0	80,500
Total	**80,500**	**0**	**0**	**0**	**0**	**80,500**

Project Timeline

December 2019 - council approves budget

December 2019 - WRRF orders rollers from Komline to utilize 2019 pricing, and due to 6 week lead on parts.

January 2020 - design of polymer system completed, and bids procured, and system ordered.

February 2020 - press parts installed after winter haul complete

June 2020 - Polymer skid installed, and controls completed.

Project: Cash/ Bond for CIP Master Plan Coverage

Department: WASTEWATER PLANT CAPITAL IMPROVEMENT FUND

Project Years: 2020 - 2023

Project Description

Reference supplement.

Project Justification

Project Uses

	2020	2021	2022	2023	2024	Total
Transfer	1,883,000	471,678	176,299	239,411	0	2,770,388
Total	**1,883,000**	**471,678**	**176,299**	**239,411**	**0**	**2,770,388**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Waste Water	1,883,000	471,678	176,299	239,411	0	2,770,388
Total	**1,883,000**	**471,678**	**176,299**	**239,411**	**0**	**2,770,388**

Project Timeline

Project: Excel Feed line relocation

Department: WASTEWATER PLANT CAPITAL IMPROVEMENT FUND

Project Years: 2020 - 2020

Project Description

Relocation of main feed from overhead transmission line and secondary meter to underground feed and primary metering. Installation of underground feed and new meter would be completed first, followed by the removal of overhead transmission lines within the confines of the WRRF.

Project Justification

Xcel's overhead line needs to be moved to reduce overall costs associated with the disinfection and digestion upgrade, as the overhead lines are in the way of proper installation of various buildings in scope. In addition, the overhead lines have been an issue historically with proper maintenance of the existing digesters. Scope of this work has already been discussed with Xcel, and a bid for work has been produced.

Engagement Strategy

- City Website
- CIP open House

Project Uses

	2020	2021	2022	2023	2024	Total
Contingency	5,085	0	0	0	0	5,085
Xcel - construction of underground	91,226	0	0	0	0	91,226
Xcel - Decommission of overhead lines	23,689	0	0	0	0	23,689
Total	**120,000**	**0**	**0**	**0**	**0**	**120,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Waste Water	120,000	0	0	0	0	120,000
Total	**120,000**	**0**	**0**	**0**	**0**	**120,000**

Project Timeline

December 2019 - Budget approved

January 2020 - Agreement with Xcel signed

2nd quarter 2020 - electrical work preformed.



SUPPLEMENTAL WW PLANT MASTER PLAN PROJECTS

Cash Flow

Wastewater Plant Capital						
	2020	**2021**	**2022**	**2023**	**2024**	
2023 - Upgrade regional trunk line - Thompson Ravine to WRRF (customer community line)			$2,000,000.00	$2,755,555.00		**$ 4,755,555.00**
Disinfection and Digestion Upgrade Packet 1 of 10 - Control Building Renovation	$125,000.00	$100,000.00	$521,767.00	$879,782.00	$2,094,489.00	**$ 3,721,038.00**
Disinfection and Digestion Upgrade Packet 10 of 10 - Digester Gas Storage	$75,000.00	$103,500.00	$679,472.00	$702,902.00	$328,021.00	**$ 1,888,895.00**
Disinfection and Digestion Upgrade Packet 2 of 10 - Solids Thickening and Digester Control Building	$125,000.00	$100,000.00	$1,821,202.00	$2,400,072.00	$1,668,991.00	**$ 6,296,840.00**
Disinfection and Digestion Upgrade Packet 3 of 10 - Expansion of Existing Biosolids storage	$300,000.00	$1,905,163.00	$437,921.00	$0.00	$0.00	**$ 2,643,084.00**
Disinfection and Digestion Upgrade Packet 4 of 10 - Upgrade barscreen to improve removal of debris	$250,000.00	$925,556.00	$925,556.00	$0.00	$0.00	**$ 2,101,112.00**
Disinfection and Digestion Upgrade Packet 5 of 10 - Replace original 1956 digesters	$850,000.00	$100,000.00	$2,566,849.00	$6,999,692.00	$3,112,316.00	**$ 13,790,257.00**
Disinfection and Digestion Upgrade Packet 6 of 10 - Structural repairs to aeration basins 2 and 3	$12,000.00	$137,469.00	$0.00	$0.00	$0.00	**$ 149,469.00**
Disinfection and Digestion Upgrade Packet 7 of 10 - Replace existing chlorine contact basin	$65,000.00	$710,837.00	$3,604,046.00	$2,063,670.00	$683,911.00	**$ 7,187,989.00**
Disinfection and Digestion Upgrade Packet 8 of 10 - Digester 4 conversion to liquid storage	$46,000.00	$0.00	$0.00	$441,120.00	$110,280.00	**$ 597,400.00**
Disinfection and Digestion Upgrade Packet 9 of 10 - HVAC and Pump upgrades at Solids Processing Building	$35,000.00	$0.00	$0.00	$848,763.00	$206,760.00	**$ 1,090,523.00**
Amount Funded via PFA - D&D upgrade	$0.00	$3,610,846.83	$10,380,514.22	$14,096,589.78	$8,067,748.37	**$ 36,155,699.21**
Amount Funder via PFA - Regional collections			$2,000,000.00	$2,755,555.00		**$ 4,755,555.00**
Amount Covered via Bond / Cash	$1,883,000.00	$ 471,678.17	$ 176,298.78	$ 239,411.22	$ 137,019.63	**$ 3,310,907.79**
Total of CIP costs	$1,883,000.00	$4,082,525.00	$12,556,813.00	$17,091,556.00	$8,204,768.00	$44,222,162.00

2020 CIP Fund Overview

Project Name	Project Year	Project Costs
Disinfection and Digestion Upgrade Packet 1 of 10 - Control Building Renovation	2020	125,000
Disinfection and Digestion Upgrade Packet 10 of 10 - Digester Gas Storage	2020	75,000
Disinfection and Digestion Upgrade Packet 2 of 10 - Solids Thickening and Digester Control Building	2020	125,000
Disinfection and Digestion Upgrade Packet 3 of 10 - Expansion of Existing Biosolids storage	2020	300,000
Disinfection and Digestion Upgrade Packet 4 of 10 - Upgrade barscreen to improve removal of debris	2020	250,000
Disinfection and Digestion Upgrade Packet 5 of 10 - Replace original 1956 digesters	2020	850,000
Disinfection and Digestion Upgrade Packet 6 of 10 - Structural repairs to aeration basins 2 and 3	2020	12,000
Disinfection and Digestion Upgrade Packet 7 of 10 - Replace existing chlorine contact basin	2020	65,000
Disinfection and Digestion Upgrade Packet 8 of 10 - Digester 4 conversion to liquid storage	2020	46,000
Disinfection and Digestion Upgrade Packet 9 of 10 - HVAC and Pump upgrades at Solids Processing Building	2020	35,000
Subtotal		**1,883,000**
Total		**1,883,000**

2021 CIP Fund Overview

Project Name	Project Year	Project Costs
Disinfection and Digestion Upgrade Packet 1 of 10 - Control Building Renovation	2021	100,000
Disinfection and Digestion Upgrade Packet 10 of 10 - Digester Gas Storage	2021	103,500
Disinfection and Digestion Upgrade Packet 2 of 10 - Solids Thickening and Digester Control Building	2021	100,000
Disinfection and Digestion Upgrade Packet 3 of 10 - Expansion of Existing Biosolids storage	2021	1,905,163
Disinfection and Digestion Upgrade Packet 4 of 10 - Upgrade barscreen to improve removal of debris	2021	925,556
Disinfection and Digestion Upgrade Packet 5 of 10 - Replace original 1956 digesters	2021	100,000
Disinfection and Digestion Upgrade Packet 6 of 10 - Structural repairs to aeration basins 2 and 3	2021	137,469
Disinfection and Digestion Upgrade Packet 7 of 10 - Replace existing chlorine contact basin	2021	710,837
Subtotal		**4,082,525**
Total		**4,082,525**

2022 CIP Fund Overview

Project Name	Project Year	Project Costs
2023 - Upgrade regional trunk line - Thompson Ravine to WRRF (customer community line)	2022	2,000,000
Disinfection and Digestion Upgrade Packet 1 of 10 - Control Building Renovation	2022	521,767
Disinfection and Digestion Upgrade Packet 10 of 10 - Digester Gas Storage	2022	679,472
Disinfection and Digestion Upgrade Packet 2 of 10 - Solids Thickening and Digester Control Building	2022	1,821,202
Disinfection and Digestion Upgrade Packet 3 of 10 - Expansion of Existing Biosolids storage	2022	437,921
Disinfection and Digestion Upgrade Packet 4 of 10 - Upgrade barscreen to improve removal of debris	2022	925,556
Disinfection and Digestion Upgrade Packet 5 of 10 - Replace original 1956 digesters	2022	2,566,849
Disinfection and Digestion Upgrade Packet 7 of 10 - Replace existing chlorine contact basin	2022	3,604,046
Subtotal		**12,556,813**
Total		**12,556,813**

2023 CIP Fund Overview

Project Name	Project Year	Project Costs
2023 - Upgrade regional trunk line - Thompson Ravine to WRRF (customer community line)	2023	2,755,555
Disinfection and Digestion Upgrade Packet 1 of 10 - Control Building Renovation	2023	879,782
Disinfection and Digestion Upgrade Packet 10 of 10 - Digester Gas Storage	2023	702,902
Disinfection and Digestion Upgrade Packet 2 of 10 - Solids Thickening and Digester Control Building	2023	2,400,072
Disinfection and Digestion Upgrade Packet 5 of 10 - Replace original 1956 digesters	2023	6,999,692
Disinfection and Digestion Upgrade Packet 7 of 10 - Replace existing chlorine contact basin	2023	2,063,670
Disinfection and Digestion Upgrade Packet 8 of 10 - Digester 4 conversion to liquid storage	2023	441,120
Disinfection and Digestion Upgrade Packet 9 of 10 - HVAC and Pump upgrades at Solids Processing Building	2023	848,763
Subtotal		**17,091,556**
Total		**17,091,556**

2024 CIP Fund Overview

Project Name	Project Year	Project Costs
Disinfection and Digestion Upgrade Packet 1 of 10 - Control Building Renovation	2024	2,094,489
Disinfection and Digestion Upgrade Packet 10 of 10 - Digester Gas Storage	2024	328,021
Disinfection and Digestion Upgrade Packet 2 of 10 - Solids Thickening and Digester Control Building	2024	1,668,991
Disinfection and Digestion Upgrade Packet 5 of 10 - Replace original 1956 digesters	2024	3,112,316
Disinfection and Digestion Upgrade Packet 7 of 10 - Replace existing chlorine contact basin	2024	683,911
Disinfection and Digestion Upgrade Packet 8 of 10 - Digester 4 conversion to liquid storage	2024	110,280
Disinfection and Digestion Upgrade Packet 9 of 10 - HVAC and Pump upgrades at Solids Processing Building	2024	206,760
Subtotal		**8,204,768**
Total		**8,204,768**

Project: Disinfection and Digestion Upgrade Packet 1 of 10 - Control Building Renovation

Department: SUPPLEMENTAL WW PLANT MASTER PLAN PROJECTS

Project Years: 2020 - 2024

Project Description

History - Control Building was built in 1975 as a 2 story kasota stone structure serving as the main operations staff area, lab space, lunch room, solids thickening (DAF), aeration blowers, 2 stall garage, maintenance shop, electrical room, and standby generator. The building was retro fitted in 2000 to have the aeration blowers replaced and relocated, maintenance shop and garage space moved to new building, expansion of operational office space, expansion of lab space, installation of conference room, addition of a public restroom, and electrical upgrades to our SCADA system.

Project plan - The DAF thickener and standby generator are being removed from the building due to treatment process reconfiguration with the digester upgrade. The areas these were located with be reconfigured into new lab space to accommodate Mankato's vision of a consolidate certified lab for all water analysis (water, stormwater, and wastewater). The 2nd floor will be retrofitted with a larger lunchroom to accommodate current staff, staff work stations, ADA compliant elevator (no elevator currently exists), and public restrooms. The existing operational space will be reconfigured, locker rooms will be expanded to accommodate current staff, electrical and HVAC upgrades will occur for energy efficiency, record storage areas, conference room will be set-up to accommodate public meetings, and common areas will be redesigned to accommodate the general public better for tours and facility engagement.

Project Justification

Current staff do not have enough space; some offices are in areas designated as hallways, proper record storage is lacking, lockerrooms do not fit current staff, lunch room lacks proper size for number of onsite staff, HVAC system needs upgrades, electrical systems will be getting upgraded in the DandD upgrade, and building needs efficiency upgrades.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)
- Customer Community Meetings

Project Uses

	2020	2021	2022	2023	2024	Total
Construction and Materials	0	0	307,950	513,250	1,231,800	2,053,000
Contingency	0	0	91,615	162,693	366,461	620,769
Engineering	125,000	100,000	54,969	91,615	219,876	591,460
General Requirements	0	0	27,716	46,193	110,862	184,771
Inflation	0	0	8,722	14,706	42,310	65,738
Site Work	0	0	30,795	51,325	123,180	205,300
Total	**125,000**	**100,000**	**521,767**	**879,782**	**2,094,489**	**3,721,038**

Funding and Sources

	2020	2021	2022	2023	2024	Total
PFA	0	0	513,045	865,076	2,052,179	3,430,300
Waste Water	125,000	100,000	8,722	14,706	42,310	290,738
Total	**125,000**	**100,000**	**521,767**	**879,782**	**2,094,489**	**3,721,038**

Project Timeline

Summer 2020 - Final engineering report for project completed.

Spring 2021 - PFA project funding submitted to MPCA.

Summer 2021 - PFA award notification

Fall 2021 - Project out for bids

Winter 2021 - Bid accepted by Mankato

Spring 2022 - Construction begins

Fall 2024 - Project Concluded

Project: Disinfection and Digestion Upgrade Packet 10 of 10 - Digester Gas Storage

Department: SUPPLEMENTAL WW PLANT MASTER PLAN PROJECTS

Project Years: 2020 - 2024

Project Description

History - Biogas has been utilized at the facility since the 1956 start-up. Previously storage was via a tank mounted floating cover on a digester. In 1991, the facility transitioned to a membrane based gas storage (dystor), which has required replacement every 10 - 12 years. The last replacement had several cost over-runs due to unforeseen circumstances surrounding the fact the membrane was located on top an active digester.

Scope - A new ground mounted storage tank and gas treatment system will be installed and connected to the digesters to store excess gas, which will be used by boilers to decrease the need for utilizing natural gas at the facility.

Project Justification

Gas storage is necessary to maximize the benefit of having anaerobic digesters, and therefore reduce utility bills. The decision to have the storage tank on the ground allows for the maximum storage capacity and true volume monitoring of gas on hand. In addition, the maintenance on the dome will be much lower due to being located on the ground.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Project Uses

	2020	2021	2022	2023	2024	Total
Construction and Materials	0	0	387,200	387,200	193,600	968,000
Contingency	0	0	115,192	115,192	57,596	287,980
Engineering	75,000	103,500	92,154	115,192	34,558	420,404
General Requirements	0	0	34,848	34,848	17,424	87,120
Inflation	0	0	11,358	11,750	5,483	28,591
Site Work	0	0	38,720	38,720	19,360	96,800
Total	**75,000**	**103,500**	**679,472**	**702,902**	**328,021**	**1,888,895**

Funding and Sources

	2020	2021	2022	2023	2024	Total
PFA	0	0	11,358	11,750	5,483	28,591
Waste Water	75,000	103,500	668,114	691,152	322,538	1,860,304
Total	**75,000**	**103,500**	**679,472**	**702,902**	**328,021**	**1,888,895**

Project Timeline

Summer 2020 - Final engineering report for project completed.

Spring 2021 - PFA project funding submitted to MPCA.

Summer 2021 - PFA award notification

Fall 2021 - Project out for bids

Winter 2021 - Bid accepted by Mankato

Spring 2022 - Construction begins

Fall 2024 - Project Concluded

Project: Disinfection and Digestion Upgrade Packet 3 of 10 - Expansion of Existing Biosolids storage

Department: SUPPLEMENTAL WW PLANT MASTER PLAN PROJECTS

Project Years: 2020 - 2024

Project Description

History - Current biosolids storage bunker was built in 2000 with the outlook of 9 months of storage at 2020 flows would work for the facility. After several years of hauling biosolids to the Ponderosa landfill Mankato decided greater than 12 months of storage would better to remove the need to haul during the winter. The facility plan determined the size based on 2040 projections.

Scope - Construct new biosolids bunker to increase total storage between two bunkers to meet at least 12 months of storage at 2040 flow projections.

Project Justification

Currently our biosolids bunker only holds 10 months of storage. Thus, we must haul biosolids in both fall and winter. We want to remove the winter haul, since this ties up snowplows to accomplish this task, and we receive the most complaints about the product applied to the fields in the winter time. Finally, as the facility expands our storage time will only decrease, thus the planned expansion would allow for the goal of 12 months of storage to be met well into 2040.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Project Uses

	2020	2021	2022	2023	2024	Total
Contingencies	0	334,552	76,893	0	0	411,445
Engineering	300,000	200,731	46,136	0	0	546,867
Equipment and Materials	0	1,079,200	269,800	0	0	1,349,000
General Requirements	0	97,128	24,282	0	0	121,410
Inflation	0	31,672	7,320	0	0	38,992
Site Work	0	161,880	13,490	0	0	175,370
Total	**300,000**	**1,905,163**	**437,921**	**0**	**0**	**2,643,084**

Funding and Sources

	2020	2021	2022	2023	2024	Total
PFA	0	1,873,491	430,601	0	0	2,304,092
Waste Water	300,000	31,672	7,320	0	0	338,992
Total	**300,000**	**1,905,163**	**437,921**	**0**	**0**	**2,643,084**

Project Timeline

Summer 2020 - Final engineering report for project completed.

Spring 2021 - PFA project funding submitted to MPCA.

Summer 2021 - PFA award notification

Fall 2021 - Project out for bids

Winter 2021 - Bid accepted by Mankato

Spring 2022 - Construction begins

Fall 2024 - Project Concluded

Project: Disinfection and Digestion Upgrade Packet 4 of 10 - Upgrade barscreen to improve removal of debris

Department: SUPPLEMENTAL WW PLANT MASTER PLAN PROJECTS

Project Years: 2020 - 2024

Project Description

Replace existing influent screens with new multirake 1/4 opening screenings, and replace existing grinder / compactor. The new screens would maintain the existing hydraulic capacity of 42 MGD.

Project Justification

The main screen and rake are in need of replacing, and the current 1/2 clearing allows the passage of debris resulting in increased maintenance needs through the facility. In addition, the current screens negatively impacts the biosolids applied to farm fields by allowing debris to make it to the solids treatment process. In addition, spiral heat exchangers designated in the disenfection and digestion upgrade require fine debris removal than our current screen.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Project Uses

	2020	2021	2022	2023	2024	Total
Construction and Materials	0	558,500	558,500	0	0	1,117,000
Contingencies	0	162,338	162,338	0	0	324,676
Engineering	250,000	98,397	98,397	0	0	446,794
General Requirements	0	55,850	55,850	0	0	111,700
Inflation	0	15,471	15,471	0	0	30,942
Site work	0	35,000	35,000	0	0	70,000
Total	**250,000**	**925,556**	**925,556**	**0**	**0**	**2,101,112**

Funding and Sources

	2020	2021	2022	2023	2024	Total
PFA	0	910,085	910,085	0	0	1,820,170
Waste Water	250,000	15,471	15,471	0	0	280,942
Total	**250,000**	**925,556**	**925,556**	**0**	**0**	**2,101,112**

Project Timeline

Summer 2020 - Final engineering report for project completed.

Spring 2021 - PFA project funding submitted to MPCA.

Summer 2021 - PFA award notification

Fall 2021 - Project out for bids

Winter 2021 - Bid accepted by Mankato

Spring 2022 - Construction begins

Fall 2024 - Project Concluded

Project: Disinfection and Digestion Upgrade Packet 6 of 10 - Structural repairs to aeration basins 2 and 3

Department: SUPPLEMENTAL WW PLANT MASTER PLAN PROJECTS

Project Years: 2020 - 2024

Project Description

Remove existing walkways that are deteriorating, and repair or brace walls to extend life of the structure. Replace one walkway on each basin with one pre manufactured walkway.

Project Justification

Walkways were installed in 1975, and the concrete is beginning to deteriorate. In addition, one of the walls bowed during the 2000 facility upgrade, and the stress is causing the concrete to shows signs of stress.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Project Uses

	2020	2021	2022	2023	2024	Total
Construction and Materials	0	80,000	0	0	0	80,000
Contingency	0	23,125	0	0	0	23,125
Engineering	12,000	19,546	0	0	0	31,546
General Requirements	0	5,000	0	0	0	5,000
Inflation	0	2,298	0	0	0	2,298
Site Work	0	7,500	0	0	0	7,500
Total	**12,000**	**137,469**	**0**	**0**	**0**	**149,469**

Funding and Sources

	2020	2021	2022	2023	2024	Total
PFA	0	135,171	0	0	0	135,171
Waste Water	12,000	2,298	0	0	0	14,298
Total	**12,000**	**137,469**	**0**	**0**	**0**	**149,469**

Project Timeline

Summer 2020 - Final engineering report for project completed.

Spring 2021 - PFA project funding submitted to MPCA.

Summer 2021 - PFA award notification

Fall 2021 - Project out for bids

Winter 2021 - Bid accepted by Mankato

Spring 2022 - Construction begins

Fall 2024 - Project Concluded

Project: Disinfection and Digestion Upgrade Packet 8 of 10 - Digester 4 conversion to liquid storage

Department: SUPPLEMENTAL WW PLANT MASTER PLAN PROJECTS

Project Years: 2020 - 2024

Project Description

History - Digester was constructed in 2000, and has functioned as a primary digester. The digester has experienced mixing issues, and the exterior brickwork needs to be repaired.

Scope - Digester is to be retrofitted to be used as a storage tank with a HVAC system to remove odors from the area. The conversion will increase the liquid storage onsite allowing for reduced need for operating the belt filter press on weekends.

Project Justification

Facility plan indicated the tank needs repairs, but overall the tank still has plenty of life left. Re-utilization will be a cheaper option for meeting operational needs for digestion than installing a new 4th digester during the disinfection and digestion upgrade.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Project Uses

	2020	2021	2022	2023	2024	Total
Construction and Materials	0	0	0	256,000	64,000	320,000
Contingency	0	0	0	76,160	19,040	95,200
Engineering	46,000	0	0	52,946	13,237	112,183
General Requirements	0	0	0	23,040	5,760	28,800
Inflation	0	0	0	7,374	1,843	9,217
Site Work	0	0	0	25,600	6,400	32,000
Total	**46,000**	**0**	**0**	**441,120**	**110,280**	**597,400**

Funding and Sources

	2020	2021	2022	2023	2024	Total
PFA	0	0	0	7,374	1,843	9,217
Waste Water	46,000	0	0	433,746	108,437	588,183
Total	**46,000**	**0**	**0**	**441,120**	**110,280**	**597,400**

Project Timeline

Summer 2020 - Final engineering report for project completed.

Spring 2021 - PFA project funding submitted to MPCA.

Summer 2021 - PFA award notification

Fall 2021 - Project out for bids

Winter 2021 - Bid accepted by Mankato

Spring 2022 - Construction begins

Fall 2024 - Project Concluded

Project: Disinfection and Digestion Upgrade Packet 9 of 10 - HVAC and Pump upgrades at Solids Processing Building

Department: SUPPLEMENTAL WW PLANT MASTER PLAN PROJECTS

Project Years: 2020 - 2024

Project Description

History - The solids processing was constructed in 2000 to serve as the final processing step in our digestion train. The structure is a two story building housing the filter press, polymer system, several chemical tanks, boilers, HVAC equipment, and gas compression system.

Scope - The existing heat pumps, boilers, and gas compressors will not mesh with the planned operations of the new digesters, and they have reach the end of their first lifecycle. The gas compressors will be removed, and the space re purposed for odor control. The boilers will be removed and replaced with high efficiency boilers, and the pumps will be converted from re-circulation pumps to positive displacement press feed pumps.

Project Justification

Existing equipment has reached the end of their life, and even if repaired will not mesh with the needs of the new digester operations.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Project Uses

	2020	2021	2022	2023	2024	Total
Construction and Materials	0	0	0	524,000	131,000	655,000
Contingency	0	0	0	146,540	35,698	182,238
Engineering	35,000	0	0	101,875	24,817	161,692
General Requirements	0	0	0	47,160	11,790	58,950
Inflation	0	0	0	14,188	3,455	17,643
Site Work	0	0	0	15,000	0	15,000
Total	**35,000**	**0**	**0**	**848,763**	**206,760**	**1,090,523**

Funding and Sources

	2020	2021	2022	2023	2024	Total
PFA	0	0	0	834,575	203,304	1,037,879
Waste Water	35,000	0	0	14,188	3,456	52,644
Total	**35,000**	**0**	**0**	**848,763**	**206,760**	**1,090,523**

Project Timeline

Summer 2020 - Final engineering report for project completed.

Spring 2021 - PFA project funding submitted to MPCA.

Summer 2021 - PFA award notification

Fall 2021 - Project out for bids

Winter 2021 - Bid accepted by Mankato

Spring 2022 - Construction begins

Fall 2024 - Project Concluded

City of Mankato

Leading the way...

STORMWATER CAPITAL FUND

Cash Flow

Storm Water	2020	2021	2022	2023	2024
Projected Fund Balance	$1,500,000	$ 1,133,862	$ 1,066,994	$ 937,214	$749,227
Transfer-In	$800,000	$850,000	$750,000	$750,000	$750,000
Available Funds	2,300,000	1,983,862	1,816,994	1,687,214	1,499,227

Project Name	2020	2021	2022	2023	2024
Lake Street Pump Station	$ (339,800.00)				
Private Property BMPs	$ (100,000.00)	$ (100,000.00)	$ (100,000.00)	$ (100,000.00)	$ (100,000.00)
Street reconstruction projects	$ (486,338.00)	$ (444,168.00)	$ (627,730.00)	$ (537,987.00)	$ (479,642.00)
Warren Street Basin Expansion	$ (240,000.00)				
Indian Creek Pump Station Facility & Electrical		$ (253,800.00)			
Honeymead Pump Station Facility & Electrical		$ (118,900.00)			
Mulberry Pumping Station Facility & Electrical					$ (166,089.00)
Warren Creek Facility & Electrical			$ (152,050.00)		
Lake Dorthy Pump Station				$ (300,000.00)	
	$ (1,166,138.00)	**$ (916,868.00)**	**$ (879,780.00)**	**$ (937,987.00)**	**$ (745,731.00)**
Fund Balance	$ 1,133,862	$ 1,066,994	$ 937,214	$ 749,227	$ 753,496

2020 CIP Fund Overview

Project Name	Project Year	Project Costs
2019 Warren Street Basin Expansion	2020	240,000
Lake Street Pump Station	2020	339,800
Private Property BMPs	2020	100,000
Street Reconstruction Projects	2020	486,338
Subtotal		**1,166,138**
Total		**1,166,138**

2021 CIP Fund Overview

Project Name	Project Year	Project Costs
Honeymead Pump Station Facility & Electrical	2021	118,900
Indian Creek Pump Station Facility & Electrical	2021	253,800
Private Property BMPs	2021	100,000
Street Reconstruction Projects	2021	444,168
Subtotal		**916,868**
Total		**916,868**

2022 CIP Fund Overview

Project Name	Project Year	Project Costs
Private Property BMPs	2022	100,000
Street Reconstruction Projects	2022	627,730
Warren Creek Facility & Electrical	2022	152,050
Subtotal		**879,780**
Total		**879,780**

2023 CIP Fund Overview

Project Name	Project Year	Project Costs
Lake Dorthy & Clover Leaf Pond	2023	300,000
Private Property BMPs	2023	100,000
Street Reconstruction Projects	2023	537,987
Subtotal		**937,987**
Total		**937,987**

2024 CIP Fund Overview

Project Name	Project Year	Project Costs
Mulberry Pumping Station Facility & Electrical	2024	166,089
Private Property BMPs	2024	100,000
Street Reconstruction Projects	2024	479,642
Subtotal		**745,731**
Total		**745,731**

Project: 2019 Warren Street Basin Expansion

Department: STORMWATER CAPITAL FUND

Project Years: 2020 - 2020

Project Description

This project increase the capacity and treatment of the Warren Street storm water basin through rerouting pipes and constructing a second basin. IN order to complete the project, land acquisition or an easement is required from Minnesota State University, Mankato.

Project Justification

This basin no longer has the required level of service to meet the needs of the watershed. The low level of service results in overtopping in lower intensity storms and increase the chance of failure of the embankment.

Engagement Strategy

An informational meeting will be held with the property owners prior to the feasibility hearing.

City

- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Community

- Community Investment Plan open house (future opportunities--detailed on overall Community Investment Plan communications and engagement action plan)
- City website (Community Investment Plan project pages and respective web page)
- Direct mail to area residents living near project
- Focus groups
- Pop-up events
- Informational materials (print and electronic)
- Online newsletter
- News release and email notification asking for input
- Utility insert
- Online engagement tools
- Surveys (online)
- Online city calendar
- Social media
- Video
- Other

Project Uses

	2020	2021	2022	2023	2024	Total
Stormwater	240,000	0	0	0	0	240,000
Total	**240,000**	**0**	**0**	**0**	**0**	**240,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	240,000	0	0	0	0	240,000
Total	**240,000**	**0**	**0**	**0**	**0**	**240,000**

Project Timeline

January - Feasibility Hearing

March - Bid

May - Start of construction

October - Project Completion

Project: Lake Street Pump Station

Department: STORMWATER CAPITAL FUND

Project Years: 2020 - 2020

Project Description

Lake Street Pump Station is located northeast of the Lake Street and Webster Avenue Intersection.

Project Justification

Several deficiencies were noted in the station. These included structural deterioration in the building components and electrical issues that need to be addressed to ensure the reliability of the station. The detail of the deterioration and reliability issues are noted in the 2017 Flood Risk Reduction System Pump Station Modernization Study performed by SEH. This project is being proposed to be done as a Section 208 project with the US Army Corps of engineering. This may allow for additional outside funding from the Corps, but the amount will not be determined until the Section 208 application is submitted 18 months before the start of the project.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)
- Other

Project Uses

	2020	2021	2022	2023	2024	Total
Pump Station Improvements	339,800	0	0	0	0	339,800
Total	**339,800**	**0**	**0**	**0**	**0**	**339,800**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Stormwater Utility	339,800	0	0	0	0	339,800
Total	**339,800**	**0**	**0**	**0**	**0**	**339,800**

Project Timeline

This project will be design the year prior to construction and submitted to COE for approval for construction in the project year.

Project: Private Property BMPs

Department: STORMWATER CAPITAL FUND

Project Years: 2020 - 2024

Project Description

As a part of the Surface Water Management Policy, a cost sharing program for property owners has been established. This program provides a public contribution to private improvements that are on surface water conveyances that carry public water.

Project Justification

In order to promote improvements along surface waters a cost sharing program was established as a part of the Surface Water Management Policy. By promoting private investment along surface waters conveying public drainage property owner will be able to achieve the desired level of service of an improvement should for private property.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)
- Other

Project Uses

	2020	2021	2022	2023	2024	Total
BMPs	100,000	100,000	100,000	100,000	100,000	500,000
Total	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**500,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Stormwater Utility	100,000	100,000	100,000	100,000	100,000	500,000
Total	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**500,000**

Project Timeline

The timeline is developed for individual projects as they are submitted.

Project: Street Reconstruction Projects

Department: STORMWATER CAPITAL FUND

Project Years: 2020 - 2024

Project Description

Each year, the City of Mankato performs reconstruction and resurfacing projects identified in the Community Investment Plan. While each project has a different mix of funding sources, the costs associated with storm drainage improvements have generally been funded through the storm water utility fund. These costs represent the total storm drainage costs for all of the 2020-2024 Surface Transportation Community Investment Plan.

Project Justification

The stormwater utility fund the replacement, improvements and repair of the stormwater drainage system in the City of Mankato. This line item accounts for all of the drainage work that is funding by the utility in the annual Surface Transportation Community Investment Plan and related activities.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)
- Other

Project Uses

	2020	2021	2022	2023	2024	Total
Construction	486,338	444,168	627,730	537,987	479,642	2,575,865
Total	**486,338**	**444,168**	**627,730**	**537,987**	**479,642**	**2,575,865**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Stormwater Utility	486,338	444,168	627,730	537,987	479,642	2,575,865
Total	**486,338**	**444,168**	**627,730**	**537,987**	**479,642**	**2,575,865**

Project Timeline

This is a budgetary line item that does not have a specific project process.

Project: Honeymead Pump Station Facility & Electrical

Department: STORMWATER CAPITAL FUND

Project Years: 2021 - 2021

Project Description

Honeymead Pump Station is located adjacent to Sibley Park, at the intersection of Spence Street and West 3rd Street. It is part of the USACE Stage 2 drainage area, which is approximately 293 acres in size, and includes the area tributary to three storm water pump stations, including the Le Hillier East pump station and the Le Hillier West pump station. Of the three, only the Honeymead pump station is located within the City of Mankato. The Honeymead pump station has three vertical turbine pumps, with a design capacity of 52,400 gallons per minute (gpm).

Project Justification

Several deficiencies were noted in the station. These included structural deterioration in the building components and electrical issues that need to be addressed to ensure the reliability of the station. The detail of the deterioration and reliability issues are noted in the 2017 Flood Risk Reduction System Pump Station Modernization Study performed by SEH. This project is being proposed to be done as a Section 208 project with the US Army Corps of engineering. This may allow for additional outside funding from the Corps, but the amount will not be determined until the Section 208 application is submitted 18 months before the start of the project.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)
- Other

Project Uses

	2020	2021	2022	2023	2024	Total
Pump station updates	0	118,900	0	0	0	118,900
Total	**0**	**118,900**	**0**	**0**	**0**	**118,900**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Stormwater Utility	0	118,900	0	0	0	118,900
Total	**0**	**118,900**	**0**	**0**	**0**	**118,900**

Project Timeline

This project will be design the year prior to construction and submitted to COE for approval for construction in the project year.

Project: Indian Creek Pump Station Facility & Electrical

Department: STORMWATER CAPITAL FUND

Project Years: 2021 - 2021

Project Description

Indian Creek Pump Station is located northeast of the Sibley Parkway and Poplar Street Intersection. The total drainage area for the Indian Creek pump station is approximately 5,720 acres, however, during blocked flow conditions, approximately 3,800 acres of the watershed is diverted to the Blue Earth River. The Indian Creek pump station has four vertical turbine pumps, with a design capacity of 136,000 gpm

Project Justification

Several deficiencies were noted in the station. These included structural deterioration in the building components and electrical issues that need to be addressed to ensure the reliability of the station. The detail of the deterioration and reliability issues are noted in the 2017 Flood Risk Reduction System Pump Station Modernization Study performed by SEH. This project is being proposed to be done as a Section 208 project with the US Army Corps of engineering. This may allow for additional outside funding from the Corps, but the amount will not be determined until the Section 208 application is submitted 18 months before the start of the project.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)
- Other

Project Uses

	2020	2021	2022	2023	2024	Total
Pump Station Improvements	0	253,800	0	0	0	253,800
Total	**0**	**253,800**	**0**	**0**	**0**	**253,800**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Stormwater Utility	0	253,800	0	0	0	253,800
Total	**0**	**253,800**	**0**	**0**	**0**	**253,800**

Project Timeline

This project will be design the year prior to construction and submitted to COE for approval for construction in the project year.



INFO TECH CAPITAL REPLACEMENT

Cash Flow

Information Technology

	2020	2021	2022	2023	
Projected fund balance	$ 299,591.00	$ 287,591.00	$ 397,591.00	$ 587,591.00	$ 812,591.00
Info Tech Capital Replacement Transfer	$ 250,000.00	$ 250,000.00	$ 250,000.00	$ 250,000.00	$ 250,000.00
Cell Tower Rent	$ 240,000.00	$ 240,000.00	$ 240,000.00	$ 240,000.00	$ 240,000.00
Available Funds	$ 789,591.00	$ 777,591.00	$ 887,591.00	$ 1,077,591.00	$ 1,302,591.00

Project Name	2020	2021	2022	2023	2024	Total
Intranet project						$ (20,000.00)
Security access control system upgrades and expansion	$ (15,000.00)	$ (15,000.00)	$ (15,000.00)	$ (15,000.00)	$ (15,000.00)	$ (75,000.00)
Fiber communications infrastructure expansion and maintenance	$ (100,000.00)	$ (75,000.00)	$ (75,000.00)	$ (75,000.00)	$ (75,000.00)	$ (375,000.00)
Video storage solution	$ (85,000.00)	$ (50,000.00)	$ (25,000.00)	$ (50,000.00)	$ (25,000.00)	$ (295,000.00)
Security camera system upgrades and expansion	$ (115,000.00)	$ (95,000.00)	$ (75,000.00)	$ (75,000.00)	$ (75,000.00)	$ (425,000.00)
User Data File Storage			$ (40,000.00)			$ (40,000.00)
Wireless Network Upgrades	$ (15,000.00)					$ (15,000.00)
Server Virtualization Upgrades	$ (70,000.00)	$ (15,000.00)	$ (45,000.00)	$ (25,000.00)	$ (45,000.00)	$ (155,000.00)
Network Equipment Upgrades	$ (35,000.00)	$ (15,000.00)				$ (50,000.00)
Information Technology Security	$ (40,000.00)	$ (40,000.00)				$ (80,000.00)
GIS Plotter	$ (12,000.00)					$ (12,000.00)
Conference Room(s) Technology	$ (15,000.00)	$ (25,000.00)	$ (25,000.00)	$ (25,000.00)	$ (25,000.00)	$ (90,000.00)
VoIP Phone System Upgrade		$ (50,000.00)				$ (50,000.00)
Total	**$ (502,000.00)**	**$ (380,000.00)**	**$ (300,000.00)**	**$ (265,000.00)**	**$ (260,000.00)**	$ (1,682,000.00)

Fund Balance	$ 287,591.00	$ 397,591.00	$ 587,591.00	$ 812,591.00	$ 1,042,591.00

2020 CIP Fund Overview

Project Name	Project Year	Project Costs
Conference Room(s) Technology	2020	15,000
Fiber Communications Infrastructure Expansion and Maintenance	2020	100,000
GIS Plotter / Scanner	2020	12,000
Information Technology Security	2020	40,000
Network Equipment Upgrades	2020	35,000
Security Access Control System Upgrades and Expansion	2020	15,000
Security Camera System Upgrades and Expansion	2020	115,000
Server Virtualization Upgrades	2020	70,000
Video Storage Solution	2020	85,000
Wireless Network Upgrades	2020	15,000
Subtotal		**502,000**
Total		**502,000**

2021 CIP Fund Overview

Project Name	Project Year	Project Costs
City VoIP Phone System Upgrade	2021	50,000
Conference Room(s) Technology	2021	25,000
Fiber Communications Infrastructure Expansion and Maintenance	2021	75,000
Information Technology Security	2021	40,000
Network Equipment Upgrades	2021	15,000
Security Access Control System Upgrades and Expansion	2021	15,000
Security Camera System Upgrades and Expansion	2021	95,000
Server Virtualization Upgrades	2021	15,000
Video Storage Solution	2021	50,000
Subtotal		**380,000**
Total		**380,000**

2022 CIP Fund Overview

Project Name	Project Year	Project Costs
Conference Room(s) Technology	2022	25,000
Fiber Communications Infrastructure Expansion and Maintenance	2022	75,000
Security Access Control System Upgrades and Expansion	2022	15,000
Security Camera System Upgrades and Expansion	2022	75,000
Server Virtualization Upgrades	2022	45,000
User Data File Storage	2022	40,000
Video Storage Solution	2022	25,000
Subtotal		**300,000**
Total		**300,000**

2023 CIP Fund Overview

Project Name	Project Year	Project Costs
Conference Room(s) Technology	2023	25,000
Fiber Communications Infrastructure Expansion and Maintenance	2023	75,000
Security Access Control System Upgrades and Expansion	2023	15,000
Security Camera System Upgrades and Expansion	2023	75,000
Server Virtualization Upgrades	2023	25,000
Video Storage Solution	2023	50,000
Subtotal		**265,000**
Total		**265,000**

2024 CIP Fund Overview

Project Name	Project Year	Project Costs
Conference Room(s) Technology	2024	25,000
Fiber Communications Infrastructure Expansion and Maintenance	2024	75,000
Security Access Control System Upgrades and Expansion	2024	15,000
Security Camera System Upgrades and Expansion	2024	75,000
Server Virtualization Upgrades	2024	45,000
Video Storage Solution	2024	25,000
Subtotal		**260,000**
Total		**260,000**

Project: Conference Room(s) Technology

Department: INFO TECH CAPITAL REPLACEMENT

Project Years: 2020 - 2024

Project Description

Conference Room(s) Technology Upgrades.

Project Justification

Refresh aging technology in our meeting spaces to ensure our staff have modern technology tools and solutions.

Project Uses

	2020	2021	2022	2023	2024	Total
Conference room technology	15,000	25,000	25,000	25,000	25,000	115,000
Total	**15,000**	**25,000**	**25,000**	**25,000**	**25,000**	**115,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
IT Capital Replacement Fund	15,000	25,000	25,000	25,000	25,000	115,000
Total	**15,000**	**25,000**	**25,000**	**25,000**	**25,000**	**115,000**

Project Timeline

Project will be on-going over next 1-5 years.

Project: Fiber Communications Infrastructure Expansion and Maintenance

Department: INFO TECH CAPITAL REPLACEMENT

Project Years: 2020 - 2024

Project Description

Expand and maintain the city's fiber communication infrastructure to key city facilities. Identified facilities include; Parks, Water Utility Sites, Traffic Signals, Lighting System. As the city's fiber footprint continues to expand, portions of these funds need to be allocated for relocation and maintenance to the existing fiber communication infrastructure.

Project Justification

By investing in high speed communication infrastructure, the network foundation is created for the City to facilitate the deployment of enterprise level technology systems (VoIP, Security Access, Security Cameras, etc.) across the City's network. The fiber infrastructure also interconnects other critical systems; Traffic Signals and Lighting System.

Project Uses

	2020	2021	2022	2023	2024	Total
Fiber Infrastructure and Maintenance	100,000	75,000	75,000	75,000	75,000	400,000
Total	**100,000**	**75,000**	**75,000**	**75,000**	**75,000**	**400,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
IT Capital Replacement Fund	100,000	75,000	75,000	75,000	75,000	400,000
Total	**100,000**	**75,000**	**75,000**	**75,000**	**75,000**	**400,000**

Project Timeline

This is an ongoing annual project

Project: GIS Plotter / Scanner

Department: INFO TECH CAPITAL REPLACEMENT

Project Years: 2020 - 2020

Project Description
Replace the GIS plotter with a combination plotter / large plan scanner.

Project Justification
The current GIS plotter is over 10years old and is starting to lack in performance and reliability.

Project Uses

	2020	2021	2022	2023	2024	Total
Plotter / Scanner	12,000	0	0	0	0	12,000
Total	**12,000**	**0**	**0**	**0**	**0**	**12,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
IT Capital Replacement Fund	12,000	0	0	0	0	12,000
Total	**12,000**	**0**	**0**	**0**	**0**	**12,000**

Project Timeline
1st quarter 2020

Project: Information Technology Security

Department: INFO TECH CAPITAL REPLACEMENT

Project Years: 2020 - 2021

Project Description

Upgrade our Network Firewall(s) and implement additional cybersecurity management solutions to enhance our threat defense systems.

Project Justification

Information Technology Security (IT Security) is growing in importance due to reliance on computer systems, the internet, wireless networks, and mobile devices. Over the next 2-3 years IT will be placing a high priority on the defense systems we have and place and upgrading them to the latest technology, implementing cybersecurity software to ensure our systems and data are secure.

Project Uses

	2020	2021	2022	2023	2024	Total
Information Technology Security	40,000	40,000	0	0	0	80,000
Total	**40,000**	**40,000**	**0**	**0**	**0**	**80,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
IT Capital Replacement Fund	40,000	40,000	0	0	0	80,000
Total	**40,000**	**40,000**	**0**	**0**	**0**	**80,000**

Project Timeline

Additional Information Technology Security solutions will be implemented over the next 2-3 years. Major firewall upgrades will start first quarter 2020 and carry over in 2021. Staff training will be another important component with the project to ensure staff leverage the software and monitoring features.

Project: Network Equipment Upgrades

Department: INFO TECH CAPITAL REPLACEMENT

Project Years: 2020 - 2021

Project Description
Network Equipment Upgrades.

Project Justification
Replace aging network switches to increase network performance.

Project Uses

	2020	2021	2022	2023	2024	Total
Network Equipment Upgrades	35,000	15,000	0	0	0	50,000
Total	**35,000**	**15,000**	**0**	**0**	**0**	**50,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
IT Capital Replacement Fund	35,000	15,000	0	0	0	50,000
Total	**35,000**	**15,000**	**0**	**0**	**0**	**50,000**

Project Timeline
Phase one will occur 1st and 2nd quarters of 2020. Phase two is projected for 2021 1st quarter.

Project: Security Access Control System Upgrades and Expansion

Department: INFO TECH CAPITAL REPLACEMENT

Project Years: 2020 - 2024

Project Description

Continue to expand and maintain the city's security access control system. Portions of these funds are to be allocated to maintenance and replacement of any failing access control components.

Project Justification

Enterprise Security Access Control System is integrated in most city buildings on a single software platform. Provides the ability to configure employee access cards to specific doors in multiple buildings. This centralized system creates efficiencies for system management, alarming, and reporting features.

Project Uses

	2020	2021	2022	2023	2024	Total
Fiber Infrastructure and Maintenance	15,000	15,000	15,000	15,000	15,000	75,000
Total	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**	**75,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
IT Capital Replacement Fund	15,000	15,000	15,000	15,000	15,000	75,000
Total	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**	**75,000**

Project Timeline

This is an ongoing annual project.

Project: Security Camera System Upgrades and Expansion

Department: INFO TECH CAPITAL REPLACEMENT

Project Years: 2020 - 2024

Project Description

Continue to expand and maintain the city's video security camera system. Portions of these funds need to be allocated to replace aging analog cameras with High Definition (HD) cameras.

Project Justification

Continue to expand and maintain the city's video security camera system. Portions of these funds need to be allocated to replace aging analog cameras with High Definition (HD) cameras.

Project Uses

	2020	2021	2022	2023	2024	Total
Security Camera System Upgrades and Replacements	115,000	95,000	75,000	75,000	75,000	435,000
Total	**115,000**	**95,000**	**75,000**	**75,000**	**75,000**	**435,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
IT Capital Replacement Fund	115,000	95,000	75,000	75,000	75,000	435,000
Total	**115,000**	**95,000**	**75,000**	**75,000**	**75,000**	**435,000**

Project Timeline

This is an ongoing annual project.

Project: Server Virtualization Upgrades

Department: INFO TECH CAPITAL REPLACEMENT

Project Years: 2020 - 2024

Project Description

Upgrade our server virtualization environment. Replacing Cisco chassis, server blades, fiber connects, and added memory for performance.

Project Justification

Equipment is over 7 years old and by the end of 2021 the main chassis is no longer supported by Cisco. Upgraded equipment will provide more server capacity and increased performance for server scalability.

Project Uses

	2020	2021	2022	2023	2024	Total
Server Virtualization Upgrades	70,000	15,000	45,000	25,000	45,000	200,000
Total	**70,000**	**15,000**	**45,000**	**25,000**	**45,000**	**200,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
IT Capital Replacement Fund	70,000	15,000	45,000	25,000	45,000	200,000
Total	**70,000**	**15,000**	**45,000**	**25,000**	**45,000**	**200,000**

Project Timeline

1st quarter 2021

Project: Video Storage Solution

Department: INFO TECH CAPITAL REPLACEMENT

Project Years: 2020 - 2024

Project Description

Continue to expand the unified video storage solution for the city's security video systems. Incorporating both the video security system and public safety squad car video system.

Project Justification

This unified storage solution, provides the city will have a more agile, scalable, reliable, and cost effective solution for future video storage demands. Upgrading our security cameras to High Definition (HD) requires additional storage capacity. And looking into the future, public safety body cameras will eventually become a reality.

Project Uses

	2020	2021	2022	2023	2024	Total
Video Storage Solution	85,000	50,000	25,000	50,000	25,000	235,000
Total	**85,000**	**50,000**	**25,000**	**50,000**	**25,000**	**235,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
IT Capital Replacement Fund	85,000	50,000	25,000	50,000	25,000	235,000
Total	**85,000**	**50,000**	**25,000**	**50,000**	**25,000**	**235,000**

Project Timeline

This is an ongoing annual project.

Project: Wireless Network Upgrades

Department: INFO TECH CAPITAL REPLACEMENT

Project Years: 2020 - 2020

Project Description

Replace 18 Cisco wireless network access points in the City's core facilities.

Project Justification

This wireless network is widely used by city staff to access software resources for daily operational business. This is not a public wireless network, city private network for city use only. The current wireless access points will not be supported with the latest software version being released.

Project Uses

	2020	2021	2022	2023	2024	Total
Install new wireless access points	15,000	0	0	0	0	15,000
Total	**15,000**	**0**	**0**	**0**	**0**	**15,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
IT Capital Replacement Fund	15,000	0	0	0	0	15,000
Total	**15,000**	**0**	**0**	**0**	**0**	**15,000**

Project Timeline

Replace all wireless access points by 2nd quarter 2020.

Project: City VoIP Phone System Upgrade

Department: INFO TECH CAPITAL REPLACEMENT

Project Years: 2021 - 2021

Project Description

Upgrade the VoIP Phone System. This upgrade will consist of upgrading the software to the latest version, replacing all staff desktop phones, and expanding our redundant backup phone system solutions at our disaster recovery site (Public Works Center).

Project Justification

The current Cisco Call Manager software version we are on is no longer supported as of July 2022. The latest software Cisco software version will not support our current desktop phones. Current desktop phones were installed in 2007.We need to expanding our phone systems redundancy for the 311 call center and unity servers (voice mail).

Project Uses

	2020	2021	2022	2023	2024	Total
Phone System Upgrade	0	50,000	0	0	0	50,000
Total	**0**	**50,000**	**0**	**0**	**0**	**50,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
IT Capital Replacement Fund	0	50,000	0	0	0	50,000
Total	**0**	**50,000**	**0**	**0**	**0**	**50,000**

Project Timeline

Project is estimated to start 2nd quarter in 2020, and be completed 3rd quarter 2020.



IGC CAPITAL REPLACEMENT FUND

Cash Flow

IGC Replacement Fund	2020	2021	2022	2023	2024
Projected fund Balance	$692,968	$292,968	$157,968	$227,968	$72,968
Transfer-in IGC	$200,000	$200,000	$200,000	$200,000	$200,000
Available Funds	$892,968	$492,968	$357,968	$427,968	$272,968

Project Name	2020	2021	2022	2023	2024	Total	Illustrative
Intergovernmental Center - Council Chamber Repairs	$ (30,000.00)					**$ (30,000.00)**	
Intergovernmental Center - Hydronics Engineering Study	$ (30,000.00)					**$ (30,000.00)**	
Intergovernmental Center - Building Exterior Cleaning & Repairs	$ (30,000.00)	$ (30,000.00)	$ (30,000.00)	$ (30,000.00)	$ (30,000.00)	**$ (150,000.00)**	
Intergovernmental Center - Roof Replacement - Front Half	$ (475,000.00)					**$ (475,000.00)**	
Intergovernmental Center - Re-key Building	$ (35,000.00)					**$ (35,000.00)**	
Intergovernmental Center - Back Hallway		$ (50,000.00)				**$ (50,000.00)**	
Intergovernmental Center - Elevator Controls Upgrade		$ (90,000.00)				**$ (90,000.00)**	
Intergovernmental Center - Skylights		$ (165,000.00)				**$ (165,000.00)**	
Intergovernmental Center - Building Exterior EFIS Repairs & Painting			$ (100,000.00)			**$ (100,000.00)**	
Intergovernmental Center - Roof Top HVAC Units #1 & #2 Replacement				$ (325,000.00)		**$ (325,000.00)**	
Intergovernmental Center - Interior Lighting Upgrades						**$ -**	$ (265,000.00)
Intergovernmental Center - Carpet Replacement and Painting on the 2nd floor.						**$ -**	$ (520,000.00)
Intergovernmental Center - Elevator Car and Mechanical Equipment Replacement						**$ -**	$ (110,000.00)
Total	$ (600,000.00)	$ (335,000.00)	$ (130,000.00)	$ (355,000.00)	$ (30,000.00)	**$ (1,450,000.00)**	$ (895,000.00)
Fund Balance	$ 292,967.72	$ 157,967.72	$ 227,967.72	$ 72,967.72	$ 242,967.72		

2020 CIP Fund Overview

Project Name	Project Year	Project Costs
Intergovernmental Center Building Exterior Cleaning & Repairs	2020	30,000
Intergovernmental Center Hydronics Engineering Study	2020	30,000
Intergovernmental Center Re-key Building	2020	35,000
Intergovernmental Center Roof Replacement - Front Half	2020	475,000
Intergovernmental Council Chamber Repairs	2020	30,000
Subtotal		**600,000**
Total		**600,000**

2021 CIP Fund Overview

Project Name	Project Year	Project Costs
Intergovernmental Center Back Hallway	2021	50,000
Intergovernmental Center Building Exterior Cleaning & Repairs	2021	30,000
Intergovernmental Center Elevator Controls Upgrade	2021	90,000
Intergovernmental Center Skylights	2021	165,000
Subtotal		**335,000**
Total		**335,000**

2022 CIP Fund Overview

Project Name	Project Year	Project Costs
Intergovernmental Center Building Exterior Cleaning & Repairs	2022	30,000
Intergovernmental Center Exterior EFIS Repairs & Painting	2022	100,000
Subtotal		**130,000**
Total		**130,000**

2023 CIP Fund Overview

Project Name	Project Year	Project Costs
Intergovernmental Center Building Exterior Cleaning & Repairs	2023	30,000
Intergovernmental Center Roof Top HVAC Units #1 & #2 Replacement	2023	325,000
Subtotal		**355,000**
Total		**355,000**

2024 CIP Fund Overview

Project Name	Project Year	Project Costs
Intergovernmental Center Building Exterior Cleaning & Repairs	2024	30,000
Subtotal		**30,000**
Total		**30,000**

Illustrative CIP Fund Overview

Project Name	Project Costs
Intergovernmental Center - Interior Lighting Upgrades	265,000
Intergovernmental Center Carpet Replacement and Painting on the 2nd floor	520,000
Intergovernmental Center Elevator Car and Mechanical Equipment Replacement	110,000
Subtotal	**895,000**
Total	**895,000**

Project: Intergovernmental Center Building Exterior Cleaning & Repairs

Department: IGC CAPITAL REPLACEMENT FUND

Project Years: 2020 - 2024

Project Description

Multi-year project to clean and repair the exterior of the Intergovernmental Center.

Project Justification

The Intergovernmental Center holds the offices for both City of Mankato and Independent School District 77 administration. The building, located in the heart of Downtown Mankato, is also the site of several outdoor concerts and events throughout the year.

Project Uses

	2020	2021	2022	2023	2024	Total
IGC Building Exterior Cleaning & Repairs	30,000	30,000	30,000	30,000	30,000	150,000
Total	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**150,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
IGC Building	30,000	30,000	30,000	30,000	30,000	150,000
Total	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**150,000**

Project Timeline

Cleaning and exterior work will take place in the spring of each year to ensure the building is ready to host summer outdoor concerts.

Project: Intergovernmental Center Hydronics Engineering Study

Department: IGC CAPITAL REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description

Evaluation of the existing hydronics in the IGC mechanical system.

Project Justification

The current hydronics in the mechanical system are not running properly due to sediment build up. An evaluation is needed of the entire system to recommend options for draining and cleaning the system and subsequent conversion to glycol.

Project Uses

	2020	2021	2022	2023	2024	Total
IGC Hydronics Study	30,000	0	0	0	0	30,000
Total	**30,000**	**0**	**0**	**0**	**0**	**30,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
IGC Building	30,000	0	0	0	0	30,000
Total	**30,000**	**0**	**0**	**0**	**0**	**30,000**

Project Timeline

An engineering firm will be contacted in winter of 2020 to complete the study. The final report will be complete by May 1, 2020 to ensure ample time to review and program any necessary follow up projects in future capital improvement plans.

Project: Intergovernmental Center Re-key Building

Department: IGC CAPITAL REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description

Replacement of lock hardware throughout the Intergovernmental Center.

Project Justification

Replacement of the original lock assemblies throughout the city portion of the IGC. The hardware is reaching the end of its useful life and obtaining replacement parts is becoming difficult. The new hardware would allow us to transition this building to the new system in place at the majority of the city's facilities.

Project Uses

	2020	2021	2022	2023	2024	Total
IGC Re-key Building	35,000	0	0	0	0	35,000
Total	**35,000**	**0**	**0**	**0**	**0**	**35,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
IGC Building	35,000	0	0	0	0	35,000
Total	**35,000**	**0**	**0**	**0**	**0**	**35,000**

Project Timeline

Hardware will be ordered in February of 2020 with installation complete in early summer of 2020.

Project: Intergovernmental Center Roof Replacement - Front Half

Department: IGC CAPITAL REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description

Replace north 2nd floor roofs, 3rd floor roof, and lower level bump out roofs.

Project Justification

These Roof sections were evaluated in 2017 and been identified for replacement within 2-3 years, they have exceeded its life expectancy and are continuously in need of numerous repairs.

Project Uses

	2020	2021	2022	2023	2024	Total
Construction	454,500	0	0	0	0	454,500
Contingency	20,500	0	0	0	0	20,500
Total	**475,000**	**0**	**0**	**0**	**0**	**475,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	475,000	0	0	0	0	475,000
Total	**475,000**	**0**	**0**	**0**	**0**	**475,000**

Project Timeline

Project bidding will be done over the winter months with construction taking place between June and August of 2020.

Project: Intergovernmental Council Chamber Repairs

Department: IGC CAPITAL REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description

Repair water damage above the council chambers.

Project Justification

In late 2018, a leak in the skylight over the Council Chambers was detected. Unfortunately, substantial water damage was done to the drywall above the interior roof structure of the room. Repairs are needed to restore the area to its preexisting condition.

Project Uses

	2020	2021	2022	2023	2024	Total
IGC Council Chamber Repairs	30,000	0	0	0	0	30,000
Total	**30,000**	**0**	**0**	**0**	**0**	**30,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
IGC Building	30,000	0	0	0	0	30,000
Total	**30,000**	**0**	**0**	**0**	**0**	**30,000**

Project Timeline

Repairs will be completed in the spring of 2020.

Project: Intergovernmental Center Back Hallway

Department: IGC CAPITAL REPLACEMENT FUND

Project Years: 2021 - 2021

Project Description

Asbestos Abatement and refresh of the back hallway of the IGC.

Project Justification

The first floor hallway between the Mankato Place Mall and the IGC is in need of a refresh. The space is in need of cosmetic upgrades as well as removal and abatement of the original asbestos floor tile left over before the addition of the IGC.

Project Uses

	2020	2021	2022	2023	2024	Total
IGC Back Hallway	0	50,000	0	0	0	50,000
Total	**0**	**50,000**	**0**	**0**	**0**	**50,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
IGC Building	0	50,000	0	0	0	50,000
Total	**0**	**50,000**	**0**	**0**	**0**	**50,000**

Project Timeline

The project will be bid in Summer of 2021 with completion in fall of 2021.

Project: Intergovernmental Center Elevator Controls Upgrade

Department: IGC CAPITAL REPLACEMENT FUND

Project Years: 2021 - 2021

Project Description

Upgrade original elevator mechanical relays and controls to solid state.

Project Justification

This elevator was installed in 1997. The mechanical relays have been failing periodically over the past 3 yeas causing 2-3 entrapments per year.

Project Uses

	2020	2021	2022	2023	2024	Total
Elevator upgrades	0	90,000	0	0	0	90,000
Total	**0**	**90,000**	**0**	**0**	**0**	**90,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
IGC Building	0	90,000	0	0	0	90,000
Total	**0**	**90,000**	**0**	**0**	**0**	**90,000**

Project Timeline

Summer 2021

Project: Intergovernmental Center Skylights

Department: IGC CAPITAL REPLACEMENT FUND

Project Years: 2021 - 2021

Project Description

Upgrade the skylights over the front entry, Council Chambers and the Finance Director's office.

Project Justification

Skylights are original to the building and showing signs of fatigue. To prevent future catastrophic failure, replacement is warranted at this time.

Project Uses

	2020	2021	2022	2023	2024	Total
IGC Skylights	0	165,000	0	0	0	165,000
Total	**0**	**165,000**	**0**	**0**	**0**	**165,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
IGC Building	0	165,000	0	0	0	165,000
Total	**0**	**165,000**	**0**	**0**	**0**	**165,000**

Project Timeline

Replacements will be made in the summer months of 2021.



PARKS CAPITAL REPLACEMENT FUND

Cash Flow

Parks	2020	2021	2022	2023	2024		
Projected Fund Balance	$810,617.00	$420,617.00	$455,617.00	$480,617.00	$ 605,617.00		
Transfer from Parks Operational Maintenance	$100,000.00	$100,000.00	$100,000.00	$100,000.00	$100,000.00		
CBDG Funds (*) If qualifying project	$100,000.00	$100,000.00	$100,000.00	$100,000.00	$100,000.00		
Grants (awarded**) (proposed***)	$150,000.00			$187,500.00	$75,000.00		
Charter Bonds(@) (Expansion of new parks only; needs a match)				$565,000.00			
Sales Tax funding (#) (Only regional parks; needs a match)		$125,000.00		$187,500.00	$75,000.00		
Payment-in-lieu park dedication funding (Needs a match)				$125,000.00			
Other contributions !				$10,000.00			
Budgeted Amount for Parks CIP Projects (General Fund) Note: these	$375,000.00	$375,000.00	$375,000.00	$375,000.00	$375,000.00		
Available Funds	$1,535,617.00	$1,120,617.00	$1,030,617.00	$2,130,617.00	$1,330,617.00		
Project Name	**2020**	**2021**	**2022**	**2023**	**2024**	**Total**	**Illustrative**
Highland Park Improvements** ($75K Bathrooms%)	($455,000.00)	($10,000.00)				**$ (465,000.00)**	
Sibley Park Overlook	($95,000.00)					**$ (95,000.00)**	
Trail Creek Park Improvements		($130,000.00)				**$ (130,000.00)**	
Rogers/Sibley Parkway Park Development*		($120,000.00)				**$ (120,000.00)**	
Hiniker Pond Park Improvements ($50K Bathrooms%)					($355,000.00)	**$ (355,000.00)**	
Alexander Park Improvements* (5)	($25,000.00)		($150,000.00)			**$ (175,000.00)**	
Lions Park Improvements				($125,000.00)		**$ (125,000.00)**	$ -
Buscher Park Improvements (Bathrooms Only%)		($50,000.00)				**$ (50,000.00)**	
Erlandson Park Improvements ($20K Bathrooms%)	($20,000.00)			$ (175,000.00)		**$ (195,000.00)**	
Bienapfl Park improvements*	($100,000.00)					**$ (100,000.00)**	
Elks Nature Center Relocation# ($125K Sales, $125K CIP Fund%)	$ (125,000.00)					**$ (125,000.00)**	
Facilty Maintenance				$ (50,000.00)	($50,000.00)	**$ (100,000.00)**	
Rasmussen Floating Trail#*** ($187.5K Sales, $187.5 Grant)				($187,500.00)		**$ (187,500.00)**	
Land of Memories Park Improvements# ($75K Sales, $75K Grant)					$ (75,000.00)	**$ (75,000.00)**	
Thomas Park (6)	($75,000.00)					**$ (75,000.00)**	
Surface Upgrades (1)(2) (4)	($95,000.00)		($400,000.00)	$0.00	($125,000.00)	**$ (715,000.00)**	
CIP funding incurred	($990,000.00)	($310,000.00)	($550,000.00)	($537,500.00)	($605,000.00)	**$ (3,087,500.00)**	
Land of Memories Park Improvements# ($75K Sales, $75K Grant)					$ (75,000.00)	**$ (75,000.00)**	
Elks Nature Center Relocation#	$ (125,000.00)					**$ (125,000.00)**	
Sibley Park Improvements (Ball Field Side)#						**$ -**	$ (350,000.00)
Rasmussen Floating Trail#*** ($187.5K Sales, $187.5 Grant)				($187,500.00)		**$ (187,500.00)**	
Land of Memories Campground Improvements#						**$ -**	$ (200,000.00)
Proposed Sales Tax Funding Incurred	**$ (125,000.00)**	**$ -**	**$ -**	**$ (187,500.00)**	**$ (75,000.00)**	**$ (387,500.00)**	**$ (550,000.00)**
Development of Park on PWC Land - Behind Public Works Building*@ (100K CDBG, 125K PIL, 225K Charter Bonds)				($450,000.00)		**$ (450,000.00)**	$ (275,000.00)
Kearney Pond Park !@ (10K Other, 340K Charter,)				$ (350,000.00)		**$ (350,000.00)**	
Prairie Winds Park improvements		($355,000.00)				**$ (355,000.00)**	
Proposed Charter Bond Funding Incurred	**$ -**	**$ (355,000.00)**	**$ -**	**$ (800,000.00)**	**$ -**	**$ (800,000.00)**	**$ (275,000.00)**
Total Capital Enhancement	**$ (1,115,000.00)**	**$ (665,000.00)**	**$ (550,000.00)**	**$ (1,525,000.00)**	**$ (680,000.00)**	**$ (7,717,500.00)**	**$ (825,000.00)**
Fund Balance	$ 420,617.00	$ 455,617.00	$ 480,617.00	$ 605,617.00	$ 650,617.00		
Illustrative Funding Total							
(1) 2019 costs - Basketball court resurfacing estimate $30,000: West Mankato Park, Highland Park, Heritage Estates Park, Erlandson Park, Country Club Park, Alexander Park							
(2) 2019 costs-Tennis Courts $20,000							
(3) Bathroom/shelter remodels funding source TBD (not included in the costs above)							
% Costs based on Facilities Park Buildings Review Summary							
(4) 2022 costs - Jaycee $100K, Caledonia $100K Parking%							
(5) 2020 - Alexander $25,000 bathroom modifications proposed							
(6) 2020 $75K included for bathorom improvements in existing facility							

2020 CIP Fund Overview

Project Name	Project Year	Project Costs
Alexander Park Improvements	2020	25,000
Bienapfl Park	2020	100,000
Elks Nature Center Relovation Improvements	2020	125,000
Erlandson Park Bathrooms	2020	20,000
Highland Park Improvements	2020	455,000
Parks Surface Upgrades	2020	95,000
Sibley Park Overlook	2020	95,000
Thomas Park Bathrooms	2020	75,000
Subtotal		**990,000**
Total		**990,000**

2021 CIP Fund Overview

Project Name	Project Year	Project Costs
Buscher Park Improvements	2021	50,000
Highland Park Improvements	2021	10,000
Rogers/Sibley Parkway Park Development	2021	120,000
Trail Creek Park Improvements	2021	130,000
Subtotal		**310,000**
Total		**310,000**

2022 CIP Fund Overview

Project Name	Project Year	Project Costs
Alexander Park Improvements	2022	150,000
Parks Surface Upgrades	2022	400,000
Subtotal		**550,000**
Total		**550,000**

2023 CIP Fund Overview

Project Name	Project Year	Project Costs
Erlandson Park Improvements	2023	175,000
Facility Maintenance Upgrades	2023	50,000
Lions Park Improvements	2023	125,000
Ramussen Floating Trail	2023	187,500
Subtotal		**537,500**
Total		**537,500**

2024 CIP Fund Overview

Project Name	Project Year	Project Costs
Facility Maintenance Upgrades	2024	50,000
Hiniker Pond Park Improvements	2024	355,000
Land of Memories Park Improvements	2024	75,000
Parks Surface Upgrades	2024	125,000
Subtotal		**605,000**
Total		**605,000**

Project: Alexander Park Improvements

Department: PARKS CAPITAL REPLACEMENT FUND

Project Years: 2020 - 2022

Project Description

Bathroom upgrades, shelter upgrades.

Project Justification

The restroom facility and shelter were built in 1990. The way the neighborhood utilizes these facilities has changed over the years and is in need of improvements.

Project Uses

	2020	2021	2022	2023	2024	Total
Other Park Improvments	25,000	0	100,000	0	0	125,000
Shelter	0	0	50,000	0	0	50,000
Total	**25,000**	**0**	**150,000**	**0**	**0**	**175,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	25,000	0	50,000	0	0	75,000
CBDG	0	0	100,000	0	0	100,000
Total	**25,000**	**0**	**150,000**	**0**	**0**	**175,000**

Project Timeline

To be completed in 2022.

Project: Bienapfl Park

Department: PARKS CAPITAL REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description

In conjunction with street reconstruction and other infrastructure projects proposed in Germania Park, park improvements are proposed. CDBG is proposed for $100,000 of the improvements.

Project Justification

With the proposed street and infrastructure modifications proposed for the neighborhood, park modifications are proposed.

Project Uses

	2020	2021	2022	2023	2024	Total
Park Improvements	100,000	0	0	0	0	100,000
Total	**100,000**	**0**	**0**	**0**	**0**	**100,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
CBDG	100,000	0	0	0	0	100,000
Total	**100,000**	**0**	**0**	**0**	**0**	**100,000**

Project Timeline

The project is proposed for 2020.

Project: Elks Nature Center Relovation Improvements

Department: PARKS CAPITAL REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description

Relocation of Elks Nature Center.

Project Justification

The existing nature center is located in an area prone to flooding.

Project Uses

	2020	2021	2022	2023	2024	Total
Nature Center Improvements	125,000	0	0	0	0	125,000
Total	**125,000**	**0**	**0**	**0**	**0**	**125,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	125,000	0	0	0	0	125,000
Total	**125,000**	**0**	**0**	**0**	**0**	**125,000**

Project Timeline

To be completed in 2021.

Project: Erlandson Park Bathrooms

Department: PARKS CAPITAL REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description

The propose of the project is to upgrade and maintain the restroom building in Erlandson Park.

Project Justification

An evaluation was conducted of park buildings and it was determined that maintenance and repairs are needed in the facility.

Project Uses

	2020	2021	2022	2023	2024	Total
Bathroom maintenance and repairs	20,000	0	0	0	0	20,000
Total	**20,000**	**0**	**0**	**0**	**0**	**20,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	20,000	0	0	0	0	20,000
Total	**20,000**	**0**	**0**	**0**	**0**	**20,000**

Project Timeline

The proposed improvement will occur in 2020.

Project: Highland Park Improvements

Department: PARKS CAPITAL REPLACEMENT FUND

Project Years: 2020 - 2021

Project Description

A new playground unit will be installed in Highland Park. The play equipment will be designed to meet CPSC requirements for safe play equipment and will provide opportunities for play in accordance with ADA requirements.

Project Justification

The Highland Park playground equipment is life cycled out. It is also difficult to find replacement parts for this unit. Due to its age and condition, the unit is scheduled for replacement. A DNR grant has been secured to fund a portion of the project.

Project Uses

	2020	2021	2022	2023	2024	Total
Other Park Improvements	269,000	10,000	0	0	0	279,000
Playground	186,000	0	0	0	0	186,000
Total	**455,000**	**10,000**	**0**	**0**	**0**	**465,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	455,000	10,000	0	0	0	465,000
Total	**455,000**	**10,000**	**0**	**0**	**0**	**465,000**

Project Timeline

Preliminary grading work to be completed in 2019 with playground installation, park amenities, and final grading done in 2020.

Project: Parks Surface Upgrades

Department: PARKS CAPITAL REPLACEMENT FUND

Project Years: 2020 - 2024

Project Description

Surface improvements in the parks are needed including resurfacing of Alexander and Erlandson Parks. Surface improvements may also include resurfacing and reconstruction of parking lots at related parks.

Project Justification

Surface improvements in the parks are needed including resurfacing of Alexander and Erlandson Parks. Surface improvements may also include resurfacing and reconstruction of parking lots at related parks.

Project Uses

	2020	2021	2022	2023	2024	Total
Surface Improvements	95,000	0	400,000	0	125,000	620,000
Total	**95,000**	**0**	**400,000**	**0**	**125,000**	**620,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	95,000	0	400,000	0	125,000	620,000
Total	**95,000**	**0**	**400,000**	**0**	**125,000**	**620,000**

Project Timeline

The improvements are scheduled for 2023 and 2024.

Project: Sibley Park Overlook

Department: PARKS CAPITAL REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description

Reconstruct the wall around the Sibley Park outlook and install a base which allows for adequate drainage in the future. A design for the proposed wall replacement will be formulated in 2019.

Project Justification

The wall on the outlook has been pushed out approximately 6 inches by the freeze thaw cycle. The wall is in danger of falling and could pose a public hazard if necessary repairs are not made.

Project Uses

	2020	2021	2022	2023	2024	Total
Wall reconstruction	95,000	0	0	0	0	95,000
Total	**95,000**	**0**	**0**	**0**	**0**	**95,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	95,000	0	0	0	0	95,000
Total	**95,000**	**0**	**0**	**0**	**0**	**95,000**

Project Timeline

To be completed in 2020.

Project: Thomas Park Bathrooms

Department: PARKS CAPITAL REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description

Thomas Park restroom building is in need of maintenance and repairs.

Project Justification

An evaluation was conducted of park buildings and it was determined that maintenance and repairs are needed in the facility.

Project Uses

	2020	2021	2022	2023	2024	Total
Bathroom renovations and maintenance	75,000	0	0	0	0	75,000
Total	**75,000**	**0**	**0**	**0**	**0**	**75,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	75,000	0	0	0	0	75,000
Total	**75,000**	**0**	**0**	**0**	**0**	**75,000**

Project Timeline

The anticipated improvements would be completed in 2020.

Project: Buscher Park Improvements

Department: PARKS CAPITAL REPLACEMENT FUND

Project Years: 2021 - 2021

Project Description

Bathroom upgrade based on Parks Facility Upgrades Needed document.

Project Justification

Improvements to the restroom facility are needed to required maintenance of the building.

Project Uses

	2020	2021	2022	2023	2024	Total
Bathroom Upgrades	0	50,000	0	0	0	50,000
Total	**0**	**50,000**	**0**	**0**	**0**	**50,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	0	50,000	0	0	0	50,000
Total	**0**	**50,000**	**0**	**0**	**0**	**50,000**

Project Timeline

To be completed in 2021.

Project: Rogers/Sibley Parkway Park Development

Department: PARKS CAPITAL REPLACEMENT FUND

Project Years: 2021 - 2021

Project Description

Develop the lot located at the SE corner of Rogers Street and Sibley Parkway into a basic neighborhood park with a small playground unit and a trail.

Project Justification

The neighborhood is lacking a neighborhood park. They are in fairly close proximity to Sibley Park, however this is a very popular Community Park with a regional draw. This park would fulfill the needs of the area residents for a neighborhood park and create a small space for local gatherings.

Project Uses

	2020	2021	2022	2023	2024	Total
Park Development	0	120,000	0	0	0	120,000
Total	**0**	**120,000**	**0**	**0**	**0**	**120,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	0	20,000	0	0	0	20,000
CBDG	0	100,000	0	0	0	100,000
Total	**0**	**120,000**	**0**	**0**	**0**	**120,000**

Project Timeline

To be completed in 2021.

Project: Trail Creek Park Improvements

Department: PARKS CAPITAL REPLACEMENT FUND

Project Years: 2021 - 2021

Project Description

Install a two stall family restroom facility within the park and bring electrical power to the shelter.

Project Justification

The neighborhood is rich with in home child care providers. Many of these providers take the children to the park on a daily basis which creates a very busy environment. While at the park, the only restroom facility is a portable restroom which prevents the child care provider from supervising the other children while supporting younger children in their toileting needs. This park also serves as a trail head for the neighborhood to access the Sakatah Trail. There is currently no power at the shelter. This limits the neighborhood usage.

Project Uses

	2020	2021	2022	2023	2024	Total
Power to Shelter	0	10,000	0	0	0	10,000
Prefabricated Restroom Facility	0	120,000	0	0	0	120,000
Total	**0**	**130,000**	**0**	**0**	**0**	**130,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	0	130,000	0	0	0	130,000
Total	**0**	**130,000**	**0**	**0**	**0**	**130,000**

Project Timeline

To be completed in 2021.



PUBLIC WORKS BUILDING REPLACEMENT FUND

Cash Flow

Public Works Center	2020	2021	2022	2023	2024
Projected Fund Balance	$557,554	$505,554	$597,554	$1,002,554	$1,527,554
Transfer-In PWC	$550,000	$550,000	$550,000	$550,000	$550,000
Available Funds	$1,107,554	$1,055,554	$1,147,554	$1,552,554	$2,077,554

Project Name	2020	2021	2022	2023	2024	Total
Public Works Center - New Fuel Station	$ (120,000.00)					$ (120,000.00)
Public Works Center - Asbestos Abatement	$ (25,000.00)	$ (25,000.00)	$ (25,000.00)	$ (25,000.00)	$ (25,000.00)	$ (125,000.00)
Public Works Center - Replace Oil Heater in Bay 3	$ (20,000.00)					$ (20,000.00)
Public Works Center - Garage Area Restroom Upgrade	$ (120,000.00)					$ (120,000.00)
Public Works Center - Floor Drain Replacement	$ (25,000.00)					$ (25,000.00)
Public Works Center - Master Plan Phase I - Site Preparation	$ (150,000.00)					$ (150,000.00)
Public Works Old Infrastructure/DNR - Building and HVAC Upgrades	$ (22,000.00)					$ (22,000.00)
Public Works Center - Lunch Room Tables and Chairs	$ (20,000.00)					$ (20,000.00)
Public Works Center - Bay 3 Pressure Washer	$ (15,000.00)					$ (15,000.00)
Public Works Old Infrastructure/DNR - Garage Remodel	$ (85,000.00)					$ (85,000.00)
Public Works Center - Welding Shop Exhaust System		$ (150,000.00)				$ (150,000.00)
Public Works Center - Replace Vehicle Hoists		$ (23,000.00)				$ (23,000.00)
Public Works Center - Central Garage Additional Hoist & Chimney Removal		$ (35,000.00)				$ (35,000.00)
Public Works Center - Skylight Installation		$ (50,000.00)				$ (50,000.00)
Public Works Center - Circulating Pumps		$ (15,000.00)				$ (15,000.00)
Public Works Center - Power Roof Vents		$ (40,000.00)				$ (40,000.00)
Public Works Center - Exterior Door Replacement		$ (120,000.00)	$ (120,000.00)			$ (240,000.00)
Public Works Center - Painting of Bays 1, 2, & 3					$ (300,000.00)	$ (300,000.00)
Public Works Center - 1st Floor Remodel of Administration Building						
Total	$ (602,000.00)	$ (458,000.00)	$ (145,000.00)	$ (25,000.00)	$ (325,000.00)	$ (1,555,000.00)
Fund Balance	$ 505,554.07	$ 597,554.07	$ 1,002,554.07	$ 1,527,554.07	$ 1,752,554.07	

2020 CIP Fund Overview

Project Name	Project Year	Project Costs
Public Works Center - Asbestos Abatement	2020	25,000
Public Works Center - Bay 3 Pressure Washer	2020	15,000
Public Works Center - Floor Drain Replacement	2020	25,000
Public Works Center - Garage Area Restroom Upgrade	2020	120,000
Public Works Center - Lunch Room Tables and Chairs	2020	20,000
Public Works Center - Master Plan Phase I - Site Preparation	2020	150,000
Public Works Center - New Fuel Station	2020	120,000
Public Works Center - Replace Oil Heater in Bay 3	2020	20,000
Public Works Old Infrastructure/DNR - Building and HVAC Upgrades	2020	22,000
Public Works Old Infrastructure/DNR - Garage Remodel	2020	85,000
Subtotal		**602,000**
Total		**602,000**

2021 CIP Fund Overview

Project Name	Project Year	Project Costs
Public Works Center - Asbestos Abatement	2021	25,000
Public Works Center - Central Garage Additional Hoist	2021	35,000
Public Works Center - Circulating Pumps	2021	15,000
Public Works Center - Exterior Door Replacement	2021	120,000
Public Works Center - Power Roof Vents	2021	40,000
Public Works Center - Replace Vehicle Hoists	2021	23,000
Public Works Center - Skylight Installation	2021	50,000
Public Works Center - Welding Shop Exhaust System	2021	150,000
Subtotal		**458,000**
Total		**458,000**

2022 CIP Fund Overview

Project Name	Project Year	Project Costs
Public Works Center - Asbestos Abatement	2022	25,000
Public Works Center - Exterior Door Replacement	2022	120,000
Subtotal		**145,000**
Total		**145,000**

2023 CIP Fund Overview

Project Name	Project Year	Project Costs
Public Works Center - Asbestos Abatement	2023	25,000
Subtotal		**25,000**
Total		**25,000**

2024 CIP Fund Overview

Project Name	Project Year	Project Costs
Public Works Center - Asbestos Abatement	2024	25,000
Public Works Center - Painting of Bays 1, 2, & 3	2024	300,000
Subtotal		**325,000**
Total		**325,000**

Project: Public Works Center - Asbestos Abatement

Department: PUBLIC WORKS BUILDING REPLACEMENT FUND

Project Years: 2020 - 2024

Project Description

Multi-year project to continue the abatement of asbestos throughout the facility.

Project Justification

The original MNDOT portions of the building still contain asbestos wrapping on some of the mechanical systems that should be removed. This project would also remove the old mechanical units that were serviced by the piping.

Project Uses

	2020	2021	2022	2023	2024	Total
Asbestos Abatement	25,000	25,000	25,000	25,000	25,000	125,000
Total	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**125,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Public Works Building	25,000	25,000	25,000	25,000	25,000	125,000
Total	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**125,000**

Project Timeline

Work will be undertaken each year as service area schedules allow.

Project: Public Works Center - Bay 3 Pressure Washer

Department: PUBLIC WORKS BUILDING REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description
Replace the existing equipment pressure washer.

Project Justification
This pressure washer is 12 yrs old and the heat exchanger is showing signs of pending failure.

Project Uses

	2020	2021	2022	2023	2024	Total
New pressure washer	15,000	0	0	0	0	15,000
Total	**15,000**	**0**	**0**	**0**	**0**	**15,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Public Works Building	15,000	0	0	0	0	15,000
Total	**15,000**	**0**	**0**	**0**	**0**	**15,000**

Project Timeline
Equipment will be purchased in January 2020 so it can be utilized during the snow removal operations.

Project: Public Works Center - Floor Drain Replacement

Department: PUBLIC WORKS BUILDING REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description

Replace the failing floor drains in Bay 2 and 3.

Project Justification

The floor drains in Bays 2 and 3 of the Public Works Center are original to the facility. They are failing and are in need of replacement to ensure a clean and safe environment for staff.

Project Uses

	2020	2021	2022	2023	2024	Total
PWC floor drain replacement	25,000	0	0	0	0	25,000
Total	**25,000**	**0**	**0**	**0**	**0**	**25,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	25,000	0	0	0	0	25,000
Total	**25,000**	**0**	**0**	**0**	**0**	**25,000**

Project Timeline

2nd quarter - 2020

Project: Public Works Center - Garage Area Restroom Upgrade

Department: PUBLIC WORKS BUILDING REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description
Remodel the garage restrooms.

Project Justification
These restrooms are from the original 1960's construction and have most of the original plumbing fixtures. They currently do not meet the current ADA standards.

Project Uses

	2020	2021	2022	2023	2024	Total
PWC restroom upgrades	120,000	0	0	0	0	120,000
Total	**120,000**	**0**	**0**	**0**	**0**	**120,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	120,000	0	0	0	0	120,000
Total	**120,000**	**0**	**0**	**0**	**0**	**120,000**

Project Timeline
2nd quarter - 2020

Project: Public Works Center - Lunch Room Tables and Chairs

Department: PUBLIC WORKS BUILDING REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description

New lower level lunch room tables and chairs.

Project Justification

The existing 8 year old plastic tables and chairs were a temporary solution to occupy the building. They have exceeded the recommended time of 5 years. They are becoming unsightly and worn looking.

Project Uses

	2020	2021	2022	2023	2024	Total
Tables and Chairs	20,000	0	0	0	0	20,000
Total	**20,000**	**0**	**0**	**0**	**0**	**20,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Public Works Building	20,000	0	0	0	0	20,000
Total	**20,000**	**0**	**0**	**0**	**0**	**20,000**

Project Timeline

Furniture will be acquired in January 2020.

Project: Public Works Center - Master Plan Phase I - Site Preparation

Department: PUBLIC WORKS BUILDING REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description

Site improvements to the south end of the Public Works Center

Project Justification

With the relocation of the fuel island to the southern edge of the Public Works Campus, improvements to the drainage and pavement will need to be made to ensure efficient and safe operations. Soil contamination has previously been identified in this area and will need to be disposed of per MPCA guidelines.

Project Uses

	2020	2021	2022	2023	2024	Total
PWC Master Plan Phase I	150,000	0	0	0	0	150,000
Total	**150,000**	**0**	**0**	**0**	**0**	**150,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Public Works Building	150,000	0	0	0	0	150,000
Total	**150,000**	**0**	**0**	**0**	**0**	**150,000**

Project Timeline

Design will take place in conjunction with the fuel station upgrade in fall of 2019.

Construction will begin in spring of 2020.

Project: Public Works Center - New Fuel Station

Department: PUBLIC WORKS BUILDING REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description

Install a New Fueling Station with Canopy for the Public Works Center.

Project Justification

New Fuel Station is to replace the old fueling station area which will help prevent rain water from washing fuel contaminants into the storm drain system. This project will have 80% funding from MNDOT/Federal Government and 20% from the City of Mankato. Transit has applied for and has been awarded a grant of $480,000 in 2020. The city's match of $120,000 will come from the Public Works Capital Fund as this will be a shared use facility. The Public Works Master Plan calls for the new fueling station to be located in the southwest corner of the campus which will reduce the light pollution into the neighboring Eastwood Manor.

Project Uses

	2020	2021	2022	2023	2024	Total
Construct New Fueling Station	120,000	0	0	0	0	120,000
Total	**120,000**	**0**	**0**	**0**	**0**	**120,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	120,000	0	0	0	0	120,000
Total	**120,000**	**0**	**0**	**0**	**0**	**120,000**

Project Timeline

Design can begin in fall of 2019 with construction to start in spring of 2020. This work can be done while the existing fuel station is still in service, not creating any disruption of service. Once the new station is on line the old fuel station can be removed.

Project: Public Works Center - Replace Oil Heater in Bay 3

Department: PUBLIC WORKS BUILDING REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description

Replacement of the waste oil unit heater in Bay 3. Waste oil generated from the Central Garage is used as a source of heat for this area.

Project Justification

This unit is a carryover from MnDOT and has reached the end of its useful life.

Project Uses

	2020	2021	2022	2023	2024	Total
Replace Oil Heater	20,000	0	0	0	0	20,000
Total	**20,000**	**0**	**0**	**0**	**0**	**20,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Public Works Building	20,000	0	0	0	0	20,000
Total	**20,000**	**0**	**0**	**0**	**0**	**20,000**

Project Timeline

New unit will be purchased and installed after the heating season has ended in spring of 2020.

Project: Public Works Old Infrastructure/DNR - Building and HVAC Upgrades

Department: PUBLIC WORKS BUILDING REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description

Replace exterior doors, bathroom plumbing fixtures, carpet replacement in the 117 Rogers St (DNR), HVAC improvements, and roofing repairs

Project Justification

The MN Department of Natural Resources is a long term lease holder for this facility. Improvements are necessary to keep the building up to acceptable standards in accordance with the lease.

Project Uses

	2020	2021	2022	2023	2024	Total
Building and HVAC Upgrades	22,000	0	0	0	0	22,000
Total	**22,000**	**0**	**0**	**0**	**0**	**22,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Public Works Building	22,000	0	0	0	0	22,000
Total	**22,000**	**0**	**0**	**0**	**0**	**22,000**

Project Timeline

2nd quarter 2020

Project: Public Works Old Infrastructure/DNR - Garage Remodel

Department: PUBLIC WORKS BUILDING REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description

Remodel the rear garage area of 117 Rogers St to maximize usable space for vehicle storage.

Project Justification

With the likely demolition of the 750 Mound Ave building, staff is recommended some modifications to this existing space to create 3 drive thru bays for parking and storage for Public Safety and Public Works.

Project Uses

	2020	2021	2022	2023	2024	Total
Garage Remodel	85,000	0	0	0	0	85,000
Total	**85,000**	**0**	**0**	**0**	**0**	**85,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Public Works Building	85,000	0	0	0	0	85,000
Total	**85,000**	**0**	**0**	**0**	**0**	**85,000**

Project Timeline

Bids will be solicited in winter of 2020.

Construction would begin in the spring of 2020.

Project: Public Works Center - Central Garage Additional Hoist

Department: PUBLIC WORKS BUILDING REPLACEMENT FUND

Project Years: 2021 - 2021

Project Description

Remove the old boiler chimney in the Central Garage and install a new drive on hoist.

Project Justification

As the city vehicle fleet grows and ages, Central Garage staff are undertaking more maintenance activities to extend the useful life of the equipment. An additional drive on hoist would help maximize efficiencies in the shop by allowing full utilization of the existing stalls. The unused chimney would need to be removed to allow space for the additional full depth stall and hoist.

Project Uses

	2020	2021	2022	2023	2024	Total
Chimney demolition	0	12,000	0	0	0	12,000
Purchase and install hoist	0	23,000	0	0	0	23,000
Total	**0**	**35,000**	**0**	**0**	**0**	**35,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Public Works Building	0	35,000	0	0	0	35,000
Total	**0**	**35,000**	**0**	**0**	**0**	**35,000**

Project Timeline

Chimney will be demolished in January 2021 as the roof penetration has already been sealed during a previous project.

Hoist will be purchased and installed in February 2021.

Project: Public Works Center - Circulating Pumps

Department: PUBLIC WORKS BUILDING REPLACEMENT FUND

Project Years: 2021 - 2021

Project Description

Replacement of the Public Works Center Circulating Pumps

Project Justification

Replacement of the aging circulating pumps located in the basement mechanical room of the Public Works Center. These pumps are a critical element of the HVAC system in the facility.

Project Uses

	2020	2021	2022	2023	2024	Total
Circulating Pumps & Installation	0	15,000	0	0	0	15,000
Total	**0**	**15,000**	**0**	**0**	**0**	**15,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Public Works Building	0	15,000	0	0	0	15,000
Total	**0**	**15,000**	**0**	**0**	**0**	**15,000**

Project Timeline

Pumps would be installed during the spring to reduce downtime to the system.

Project: Public Works Center - Exterior Door Replacement

Department: PUBLIC WORKS BUILDING REPLACEMENT FUND

Project Years: 2021 - 2022

Project Description

Remove and replace aging overhead and service doors at the Public Works Center.

Project Justification

Many of the overhead and service entry doors have been in place since the building was owned by MnDOT. Some of the doors are starting to rust, warp, and not work properly. This project will replace ten (10) each of the overhead and service entrance doors throughout the facility.

Project Uses

	2020	2021	2022	2023	2024	Total
Replace 10 Overhead Doors	0	70,000	70,000	0	0	140,000
Replace 10 Service Doors	0	50,000	50,000	0	0	100,000
Total	**0**	**120,000**	**120,000**	**0**	**0**	**240,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Public Works Building	0	120,000	120,000	0	0	240,000
Total	**0**	**120,000**	**120,000**	**0**	**0**	**240,000**

Project Timeline

Doors will be identified for replacement in the spring of 2022. Work will take place in the summer of 2022.

Project: Public Works Center - Power Roof Vents

Department: PUBLIC WORKS BUILDING REPLACEMENT FUND

Project Years: 2021 - 2021

Project Description

Replacement of the Power Roof Vents in Bays 2 and 3 of the Public Works Center.

Project Justification

These vent noxious fumes such as vehicle exhaust, carbon monoxide, and nitrogen dioxide to ensure a safe working environment is present for employees.

Project Uses

	2020	2021	2022	2023	2024	Total
New Power Roof Vents	0	40,000	0	0	0	40,000
Total	**0**	**40,000**	**0**	**0**	**0**	**40,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Public Works Building	0	40,000	0	0	0	40,000
Total	**0**	**40,000**	**0**	**0**	**0**	**40,000**

Project Timeline

Construction will take place in May of 2021.

Project: Public Works Center - Replace Vehicle Hoists

Department: PUBLIC WORKS BUILDING REPLACEMENT FUND

Project Years: 2021 - 2021

Project Description

Replace two (2) 4 post vehicle hoists

Project Justification

The hoists currently used by Central Garage staff were left by MnDOT after the City purchased the building. They are beyond their life expectancy and should be replaced to provide a safer working environment for staff.

Project Uses

	2020	2021	2022	2023	2024	Total
2 vehicle hoists and installation	0	23,000	0	0	0	23,000
Total	**0**	**23,000**	**0**	**0**	**0**	**23,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Public Works Building	0	23,000	0	0	0	23,000
Total	**0**	**23,000**	**0**	**0**	**0**	**23,000**

Project Timeline

Vehicle hoists would be purchased and installed by staff in February of 2021.

Project: Public Works Center - Skylight Installation

Department: PUBLIC WORKS BUILDING REPLACEMENT FUND

Project Years: 2021 - 2021

Project Description

Installation of skylights in the maintenance and storage bays of the Public Works Center.

Project Justification

Skylights would be installed in Bays 1, 2 and 3 of the Public Works Center to increase the amount of natural light entering the building and reducing the need for continuous lighting throughout the day.

Project Uses

	2020	2021	2022	2023	2024	Total
Skylights	0	50,000	0	0	0	50,000
Total	**0**	**50,000**	**0**	**0**	**0**	**50,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Public Works Building	0	50,000	0	0	0	50,000
Total	**0**	**50,000**	**0**	**0**	**0**	**50,000**

Project Timeline

Bids would be solicited in spring of 2021 with installation occurring in the summer months.

Project: Public Works Center - Welding Shop Exhaust System

Department: PUBLIC WORKS BUILDING REPLACEMENT FUND

Project Years: 2021 - 2021

Project Description

Replacement of the Welding Shop Exhaust and engineering study to determine proper sizing.

Project Justification

The exhaust system was installed prior to the city acquiring the property. The system is no longer functioning properly and a replacement needs to be designed to maintain the air quality for those working in the space.

Project Uses

	2020	2021	2022	2023	2024	Total
Engineering Study	0	15,000	0	0	0	15,000
New MAU for Welding Shop	0	135,000	0	0	0	135,000
Total	**0**	**150,000**	**0**	**0**	**0**	**150,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Public Works Building	0	150,000	0	0	0	150,000
Total	**0**	**150,000**	**0**	**0**	**0**	**150,000**

Project Timeline

Engineering study will be conducted in January 2021.

Bids will be solicited in March of 2021.

Construction to begin in May of 2021.



PUBLIC SAFETY BUILDING REPLACEMENT FUND

Cash Flow

Public Safety Center					
Fund Balance	$1,135,010	$1,025,010	$1,324,510	$1,609,510	$1,994,510
Transfer-In PSC	$525,000	$525,000	$525,000	$525,000	$525,000
Available Funds	$1,660,010	$1,550,010	$1,849,510	$2,134,510	$2,519,510

Project Name	2020	2021	2022	2023	2024	Total
Public Safety Center - Fire Apparatus Bay Floor Grate Repairs	$ (15,000.00)					**$ (15,000.00)**
Public Safety Center - Maintenance Walkway for Air Handler	$ (25,000.00)					**$ (25,000.00)**
Fire Station 3 - Replace Overhead Apparatus Bay Doors	$ (20,000.00)					**$ (20,000.00)**
Public Safety Center - Turnout Gear Washer & Dryer	$ (15,000.00)					**$ (15,000.00)**
Fire Station 2 - Concrete Apron Replacement & Footings for HAZMAT Shed	$ (15,000.00)					**$ (15,000.00)**
Public Safety Center - Parking Ramp Coating & Repairs	$ (20,000.00)					**$ (20,000.00)**
Public Safety Center - State Street HVAC Upgrades	$ (75,000.00)					**$ (75,000.00)**
ARMER Radio Replacement	$ (450,000.00)					**$ (450,000.00)**
Public Safety Center - Sidewalk Handrail to Upper Parking Lot		$ (8,000.00)				**$ (8,000.00)**
Public Safety Center, Fire Station 2 & 3 - BAS Upgrade		$ (90,000.00)				**$ (90,000.00)**
Fire Station 3 - MAU Replacement		$ (40,000.00)				**$ (40,000.00)**
Fire Station 3 - Carpeting		$ (7,500.00)				**$ (7,500.00)**
Fire Station 3 - Parking Lot Reconstruction		$ (80,000.00)				**$ (80,000.00)**
Public Safety Center - Fire Apparatus Bay Door Refurbishment			$ (110,000.00)			**$ (110,000.00)**
Public Safety Center - Boiler Replacement			$ (130,000.00)			**$ (130,000.00)**
Fire Station 3 - Paint Apparatus Bay Interior				$ (60,000.00)		**$ (60,000.00)**
Fire Station 3 - HVAC Replacement				$ (80,000.00)		**$ (80,000.00)**
Total	$ (635,000.00)	$ (225,500.00)	$ (240,000.00)	$ (140,000.00)	$ -	**$ (1,240,500.00)**
Fund Balance	$ 1,025,009.97	$ 1,324,509.97	$ 1,609,509.97	$ 1,994,509.97	$ 2,519,509.97	

2020 CIP Fund Overview

Project Name	Project Year	Project Costs
ARMER Radio replacement	2020	450,000
Fire Station 2 - Concrete Apron Replacement & Footings for HAZMAT Shed	2020	15,000
Fire Station 3 - Replace Overhead Apparatus Bay Doors	2020	20,000
Public Safety Center - Fire Apparatus Bay Floor Grate Repairs	2020	15,000
Public Safety Center - Maintenance Walkway for Air Handler	2020	25,000
Public Safety Center - Parking Ramp Coating & Repairs	2020	20,000
Public Safety Center - State Street HVAC Upgrades	2020	75,000
Public Safety Center - Turnout Gear Washer & Dryer	2020	15,000
Subtotal		**635,000**
Total		**635,000**

2021 CIP Fund Overview

Project Name	Project Year	Project Costs
Fire Station 3 - Carpeting	2021	7,500
Fire Station 3 - MAU Replacement	2021	40,000
Fire Station 3 - Parking Lot Reconstruction	2021	80,000
Public Safety Center - Sidewalk Handrail to Upper Parking Lot	2021	8,000
Public Safety Center, Fire Station 2 & 3 - BAS Upgrade	2021	90,000
Subtotal		**225,500**
Total		**225,500**

2022 CIP Fund Overview

Project Name	Project Year	Project Costs
Public Safety Center - Boiler Replacement	2022	130,000
Public Safety Center - Fire Apparatus Bay Door Refurbishment	2022	110,000
Subtotal		**240,000**
Total		**240,000**

2023 CIP Fund Overview

Project Name	Project Year	Project Costs
Fire Station 3 - HVAC Replacement	2023	80,000
Fire Station 3 - Paint Apparatus Bay Interior	2023	60,000
Subtotal		**140,000**
Total		**140,000**

Project: ARMER Radio replacement

Department: PUBLIC SAFETY BUILDING REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description

This project will replace all Public Safety portable and mobile vehicle ARMER radios with upgraded next generation Motorola APX P25 radios. The project will also include the installation of a radio management system and higher level of encryption for the radios. Replacing Public Safety radios will allow for the transfer of certain portable radios to the Public Works Department and Verizon Center in order to bring them onto the Statewide ARMER Raiod System for inter-operable radio communication with public safety during critical incidents or community emergencies.

Project Justification

The current radios used by Public Safety personnel were put into service in 2012 and will be 8 years old at the end of 2019. Motorola stopped manufacturing our current radios in 2014 and will no longer provide repair service or support after December 31, 2019. These radios require technical and software updates frequently, which we will no longer be able to complete due to the "end of life" of these radios.

The upgraded radios will allow for Bluetooth connections to be made by fire staff while wearing SCBA equipment, creating more clear and safe communications during a structure fire or other incident requiring the use of SCBA equipment.

Currently, in order to reprogram the radios, they must be taken out of service for a period of time to connect them to a computer to complete the programming or install the update. The installation of the Radio Management System would allow for these updates to be completed utilizing wireless technology while keeping the radios, and personnel, in service. This option also saves the staff time needed to physically complete the updates.

Our current radios have a basic level of encryption for talk-group security. With the advancement of technology, programs are available to the media, public, and criminals to help defeat these basic levels of encryption in order to monitor public safety communications. It is becoming increasingly common for public safety agencies to enhance their encryption level in order to prevent this monitoring from occurring. By increasing the encryption level of new police radios, we will have the option to utilize enhanced encrypted talk-groups for normal communications or specific incidents that the general public, media, and criminals cannot monitor.

As of today, Public Safety, Public Works, and Civic Center personnel are on different radio systems and are unable to communicate directly during a critical incident or community emer-

gency. With the purchase of new Public Safety radios, the transfer of existing properly working radios to Public Works and Civic Center personnel will allow these service areas to migrate onto the Statewide ARMER radio system. This will allow for complete radio inter-operability between each of these service areas during critical incidents or community emergencies.

Lastly, the Civic Center radio system currently utilizes two city owned 800MHz repeated radio channels. Once the Civic Center has been migrated to the Statewide ARMER radio system, these two radio channels will be programmed into each Public Safety radio and utilized as a back-up radio system for Public Safety should the Statewide ARMER radio system fail or local ARMER infrastructure be damaged due to a natural disaster.

Project Uses

	2020	2021	2022	2023	2024	Total
Replace Public Safety ARMER radios	450,000	0	0	0	0	450,000
Total	**450,000**	**0**	**0**	**0**	**0**	**450,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	450,000	0	0	0	0	450,000
Total	**450,000**	**0**	**0**	**0**	**0**	**450,000**

Project Timeline

This project will be completed during a 4 year timeline beginning in 2020 with the replacement of full-time personnel portable radios and installing the Radio Management System. This phase will allow for existing radios to be transferred to Public Works and Civic Center personnel. The next 3 years of the timeline will see the replacement of part-time and reserve personnel radios (2021), vehicle mobile radios (2022), and any remaining personnel (2023).

Project: Fire Station 2 - Concrete Apron Replacement & Footings for HAZMAT Shed

Department: PUBLIC SAFETY BUILDING REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description
Replacement of Apron and shed relocation at Fire Station 2

Project Justification
Replace failing concrete on the rear App Bay apron and install a concrete pad or footings for the hazmat equipment shed.

Project Uses

	2020	2021	2022	2023	2024	Total
Replacement apron and shed footings	15,000	0	0	0	0	15,000
Total	**15,000**	**0**	**0**	**0**	**0**	**15,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	15,000	0	0	0	0	15,000
Total	**15,000**	**0**	**0**	**0**	**0**	**15,000**

Project Timeline
Concrete work will be performed in May of 2020.

Project: Fire Station 3 - Replace Overhead Apparatus Bay Doors

Department: PUBLIC SAFETY BUILDING REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description

Replacement of Overhead Doors at Fire 3.

Project Justification

The overhead apparatus bay doors were installed during construction of the facility in 1994. The paint has faded, window panels are leaking, and repairs are not cost effective. Full replacement is recommended at this time.

Project Uses

	2020	2021	2022	2023	2024	Total
Replace overhead doors	20,000	0	0	0	0	20,000
Total	**20,000**	**0**	**0**	**0**	**0**	**20,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	20,000	0	0	0	0	20,000
Total	**20,000**	**0**	**0**	**0**	**0**	**20,000**

Project Timeline

Doors will be replaced in spring of 2020.

Project: Public Safety Center - Fire Apparatus Bay Floor Grate Repairs

Department: PUBLIC SAFETY BUILDING REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description
Repair of the floor grates in the Fire Apparatus Bays.

Project Justification
The Fire Apparatus Bay floor grates are starting to show wear due to excessive rusting from salt and road chemicals. The grates are starting to delaminate and will need to be machined to fit the existing casting.

Project Uses

	2020	2021	2022	2023	2024	Total
Repair Floor Grates	15,000	0	0	0	0	15,000
Total	**15,000**	**0**	**0**	**0**	**0**	**15,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	15,000	0	0	0	0	15,000
Total	**15,000**	**0**	**0**	**0**	**0**	**15,000**

Project Timeline
Work will be completed during the summer of 2020.

Project: Public Safety Center - Maintenance Walkway for Air Handler

Department: PUBLIC SAFETY BUILDING REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description

Installation of a maintenance walkway on the roof of the PSC.

Project Justification

Installation of a maintenance walkway will bring us in compliance with OSHA regulations for regular maintenance activities of the air handling unit.

Project Uses

	2020	2021	2022	2023	2024	Total
Walkway for Air Handler	25,000	0	0	0	0	25,000
Total	**25,000**	**0**	**0**	**0**	**0**	**25,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	25,000	0	0	0	0	25,000
Total	**25,000**	**0**	**0**	**0**	**0**	**25,000**

Project Timeline

Project will be installed in the summer of 2020.

Project: Public Safety Center - Parking Ramp Coating & Repairs

Department: PUBLIC SAFETY BUILDING REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description

Public Safety Center parking ramp top level coatings and concrete repairs.

Project Justification

There are developing locations where the concrete structure is in need of repairs and several areas of the top level of the parking ramp will either need repairs or replacement.

Project Uses

	2020	2021	2022	2023	2024	Total
Construction & Repairs	20,000	0	0	0	0	20,000
Total	**20,000**	**0**	**0**	**0**	**0**	**20,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	20,000	0	0	0	0	20,000
Total	**20,000**	**0**	**0**	**0**	**0**	**20,000**

Project Timeline

Work will be completed in the summer of 2020.

Project: Public Safety Center - State Street HVAC Upgrades

Department: PUBLIC SAFETY BUILDING REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description

Replace the building's 3 forced air furnaces and two ac condensers.

Project Justification

These units are 15+ years old and are showing signs of fatigue. With the upgrades underway by Mayo Ambulance, the ac condensers will be relocated to the roof.

Project Uses

	2020	2021	2022	2023	2024	Total
PSC State Street HVAC Upgrades	75,000	0	0	0	0	75,000
Total	**75,000**	**0**	**0**	**0**	**0**	**75,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	75,000	0	0	0	0	75,000
Total	**75,000**	**0**	**0**	**0**	**0**	**75,000**

Project Timeline

2nd quarter - 2020

Project: Public Safety Center - Turnout Gear Washer & Dryer

Department: PUBLIC SAFETY BUILDING REPLACEMENT FUND

Project Years: 2020 - 2020

Project Description

Replacement of Turnout Gear Washer and Dryer.

Project Justification

Replacement of turnout gear washer and dryer at the Public Safety Center and move equipment up to replace units at Fire Station 3 which are past their life expectancy.

Project Uses

	2020	2021	2022	2023	2024	Total
Purchase Washer/Dryer	15,000	0	0	0	0	15,000
Total	**15,000**	**0**	**0**	**0**	**0**	**15,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	15,000	0	0	0	0	15,000
Total	**15,000**	**0**	**0**	**0**	**0**	**15,000**

Project Timeline

Equipment will be ordered in January of 2020.

Project: Fire Station 3 - Carpeting

Department: PUBLIC SAFETY BUILDING REPLACEMENT FUND

Project Years: 2021 - 2021

Project Description
Replacement of Fire 3 main hallway carpet.

Project Justification
The carpeting was originally installed during construction of the facility in 1994. Carpeting is showing wear and is recommended for replacement.

Project Uses

	2020	2021	2022	2023	2024	Total
Fire 3 Carpet Replacement	0	7,500	0	0	0	7,500
Total	**0**	**7,500**	**0**	**0**	**0**	**7,500**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	0	7,500	0	0	0	7,500
Total	**0**	**7,500**	**0**	**0**	**0**	**7,500**

Project Timeline
Carpet will be replaced in spring of 2021.

Project: Fire Station 3 - MAU Replacement

Department: PUBLIC SAFETY BUILDING REPLACEMENT FUND

Project Years: 2021 - 2021

Project Description

Replacement of the Make-up Air Unit.

Project Justification

Make-up Air Unit is out of compliance and needs to be brought up to code to meet current regulations and use. Engineering study is included to determine proper sizing for the facility.

Project Uses

	2020	2021	2022	2023	2024	Total
Engineering Study	0	10,000	0	0	0	10,000
MAU replacement	0	30,000	0	0	0	30,000
Total	**0**	**40,000**	**0**	**0**	**0**	**40,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	0	40,000	0	0	0	40,000
Total	**0**	**40,000**	**0**	**0**	**0**	**40,000**

Project Timeline

Engineering study will be conducted in January/February 2021. Installation will occur in spring of 2021.

Project: Fire Station 3 - Parking Lot Reconstruction

Department: PUBLIC SAFETY BUILDING REPLACEMENT FUND

Project Years: 2021 - 2021

Project Description

Reconstruction of the parking lot and apparatus bay exit road at Fire Station 3.

Project Justification

The parking lot and exit road is experiencing rapid deterioration and is past the point of preventative maintenance. A full reconstruction to include select curb and gutter replacement is necessary to restore the proper drainage.

Project Uses

	2020	2021	2022	2023	2024	Total
Construction	0	70,000	0	0	0	70,000
Contingency	0	7,500	0	0	0	7,500
Design	0	2,500	0	0	0	2,500
Total	**0**	**80,000**	**0**	**0**	**0**	**80,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	0	80,000	0	0	0	80,000
Total	**0**	**80,000**	**0**	**0**	**0**	**80,000**

Project Timeline

Survey will take place in the fall of 2020.

Bidding in February of 2021.

Construction beginning in May of 2021.

Project: Public Safety Center - Sidewalk Handrail to Upper Parking Lot

Department: PUBLIC SAFETY BUILDING REPLACEMENT FUND

Project Years: 2021 - 2021

Project Description
Install handrail to upper parking lot.

Project Justification
Installation of a handrail to the upper parking lot will reduce slips and falls in the winter season.

Project Uses

	2020	2021	2022	2023	2024	Total
Install Handrail	0	8,000	0	0	0	8,000
Total	**0**	**8,000**	**0**	**0**	**0**	**8,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	0	8,000	0	0	0	8,000
Total	**0**	**8,000**	**0**	**0**	**0**	**8,000**

Project Timeline
Handrail will be fabricated and installed in spring of 2021.

Project: Public Safety Center, Fire Station 2 & 3 - BAS Upgrade

Department: PUBLIC SAFETY BUILDING REPLACEMENT FUND

Project Years: 2021 - 2021

Project Description

Upgrade of the Building Automation System at each of the public safety facilities.

Project Justification

Installation of a main control panel and necessary equipment to incorporate all of the Public Safety Facilities into the central City of Mankato Building Automation System allowing for remote monitoring and troubleshooting of the building mechanical systems.

Project Uses

	2020	2021	2022	2023	2024	Total
Public Safety BAS Upgrades	0	90,000	0	0	0	90,000
Total	**0**	**90,000**	**0**	**0**	**0**	**90,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Capital Replacement Fund	0	90,000	0	0	0	90,000
Total	**0**	**90,000**	**0**	**0**	**0**	**90,000**

Project Timeline

Installation will occur in winter of 2021.

City of Mankato

Leading the way...

Sales Tax CIP

City of Mankato

Leading the way...

SALES TAX - CIVIC CENTER

Cash Flow

Mankato Civic Center

	2020	2021	2022	2023	2024
Projected fund balance	$ 955,142.06	$ 681,445.06	$ 543,246.06	$ 432,979.06	$ 503,712.06
MSU Lease Hold	$ 155,733.00	$ 155,733.00	$ 155,733.00	$ 155,733.00	$ 155,733.00
MSU Scoreboard	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
Sales Tax - Civic Center Capital	$ 350,000.00	$ -	$ -	$ -	$ -
Sales Tax - FF&E	$ 100,000.00	$ -	$ -	$ -	$ -
Proposed Use - 1/2 Percent Food & Beverage - Civic Center Capital		$350,000	$350,000	$350,000	$350,000
Proposed Use - 1/2 Percent Food & Beverage - FF & E		$100,000	$100,000	$100,000	$100,000
Revenue Total	$ 615,733.00	$ 615,733.00	$ 615,733.00	$ 615,733.00	$ 615,733.00
Available Funds	$ 1,570,875.06	$ 1,297,178.06	$ 1,158,979.06	$ 1,048,712.06	$ 1,119,445.06

Project Name	2020	2021	2022	2023	2024	Total	Illustrative
Mankato Civic Center - Ellerbe Hall Roof Replacement	$ (51,576.00)					**$ (51,576.00)**	
Mankato Civic Center - Venue Refresh Master Plan	$ (15,000.00)					**$ (15,000.00)**	
Mankato Civic Center - Fixtures, Furniture and Equipment	$ (100,000.00)	$ (100,000.00)	$ (100,000.00)	$ (100,000.00)	$ (100,000.00)	**$ (500,000.00)**	
Mankato Civic Center - Cooling Tower Holding Tank	$ (25,000.00)					**$ (25,000.00)**	
Mankato Civic Center - Trash Compactor	$ (65,000.00)					**$ (65,000.00)**	
Mankato Civic Center - Arena Concourse walkway - Roof Replacement	$ (175,854.00)					**$ (175,854.00)**	
Mankato Civic Center - Rekeying of the original facility	$ (40,000.00)					**$ (40,000.00)**	
Mankato Civic Center - Fire Door Replacement	$ (30,000.00)	$ (30,000.00)	$ (30,000.00)	$ (30,000.00)	$ (30,000.00)	**$ (150,000.00)**	
Mankato Civic Center - Grand Hall Exhaust Study	$ (15,000.00)					**$ (15,000.00)**	
Mankato Civic Center - Catering Kitchen Cooling Coils	$ (35,000.00)					**$ (35,000.00)**	
Mankato Civic Center - Ceiling Tile Replacement	$ (70,000.00)					**$ (70,000.00)**	
Mankato Civic Center - Heating Fan Coils	$ (27,000.00)					**$ (27,000.00)**	
Mankato Civic Center - Escalator Chain Replacement	$ (120,000.00)					**$ (120,000.00)**	
Mankato Civic Center - Arena Upper Handrails	$ (80,000.00)					**$ (80,000.00)**	
Mankato Civic Center - Chiller Control Panel Upgrade	$ (40,000.00)	$ (40,000.00)				**$ (80,000.00)**	
Mankato Civic Center - Turbine rebuild Chiller #1		$ (40,000.00)				**$ (40,000.00)**	
Mankato Civic Center - Building Exterior base lime stone deterioration			$ (265,000.00)			**$ (265,000.00)**	
Mankato Civic Center - Arena Lobby Roof - Roof Replacement		$ (233,932.00)				**$ (233,932.00)**	
Mankato Civic Center - Unit Heaters		$ (30,000.00)				**$ (30,000.00)**	
Mankato Civic Center - Escalator Obsolete Controller Replacement		$ (130,000.00)				**$ (130,000.00)**	
Mankato Civic Center - Grand Hall Exhaust & Arena Dry Coolers		$ (150,000.00)				**$ (150,000.00)**	
Mankato Civic Center - Banquet Hall Partition Wall				$ (90,000.00)		**$ (90,000.00)**	
Mankato Civic Center - Restroom Refresh						**$ -**	$ (250,000.00)
Mankato Civic Center - Banquet Hall Carpet Replacement			$ (175,000.00)			**$ (175,000.00)**	
Mankato Civic Center - Banquet Hall Lighting Controls				$ (125,000.00)		**$ (125,000.00)**	
Mankato Civic Center - Arena EIFS - Painting						**$ -**	$ (400,000.00)
Mankato Civic Center - Air Cooling Towers				$ (200,000.00)		**$ (200,000.00)**	
Mankato Civic Center - Seating Replacement Banquet Hall			$ (156,000.00)			**$ (156,000.00)**	
Mankato Civic Center - Arena - Roof Replacement						**$ -**	$ (850,000.00)
Mankato Civic Center - Ice Plant Replacement						**$ -**	$ (1,500,000.00)
Mankato Civic Center - Boiler Replacement						**$ -**	$ (1,200,000.00)
Phase 2 - Locker Room Expansion & Commissary						**$ -**	$ (400,000.00)
Total	**$ (889,430.00)**	**$ (753,932.00)**	**$ (726,000.00)**	**$ (545,000.00)**	**$ (130,000.00)**	**$ (3,044,362.00)**	**$ (4,600,000.00)**
Fund Balance	$ 681,445.06	$ 543,246.06	$ 432,979.06	$ 503,712.06	$ 989,445.06		

2020 CIP Fund Overview

Project Name	Project Year	Project Costs
Mankato Civic Center - Arena Concourse Walkway - Roof Replacement	2020	175,854
Mankato Civic Center - Arena Upper Handrails	2020	80,000
Mankato Civic Center - Catering Kitchen Cooling Coils	2020	35,000
Mankato Civic Center - Ceiling Tile Replacement	2020	70,000
Mankato Civic Center - Chiller Control Panel Upgrade	2020	40,000
Mankato Civic Center - Cooling Tower Holding Tank	2020	25,000
Mankato Civic Center - Ellerbe Hall Roof Replacement	2020	51,576
Mankato Civic Center - Escalator Chain Replacement	2020	120,000
Mankato Civic Center - Fire Door Replacement	2020	30,000
Mankato Civic Center - Fixtures, Furniture, and Equipment	2020	100,000
Mankato Civic Center - Grand Hall Exhaust Study	2020	15,000
Mankato Civic Center - Heating Fan Coils	2020	27,000
Mankato Civic Center - Rekeying of the Original Facility	2020	40,000
Mankato Civic Center - Venue Refresh Master Plan	2020	15,000
Mankato Civic Center Trash Compactor	2020	65,000
Subtotal		**889,430**
Total		**889,430**

2021 CIP Fund Overview

Project Name	Project Year	Project Costs
Mankato Civic Center - Arena Lobby - Roof Replacement	2021	233,932
Mankato Civic Center - Chiller Control Panel Upgrade	2021	40,000
Mankato Civic Center - Escalator Obsolete Controller Replacement	2021	130,000
Mankato Civic Center - Fire Door Replacement	2021	30,000
Mankato Civic Center - Fixtures, Furniture, and Equipment	2021	100,000
Mankato Civic Center - Grand Hall Exhaust & Arena Dry Coolers	2021	150,000
Mankato Civic Center - Turbine Rebuild Chiller #1	2021	40,000
Mankato Civic Center - Unit Heaters	2021	30,000
Subtotal		**753,932**
Total		**753,932**

2022 CIP Fund Overview

Project Name	Project Year	Project Costs
Mankato Civic Center - Banquet Hall Carpet Replacement	2022	175,000
Mankato Civic Center - Building Exterior Base Limestone Deterioration	2022	265,000
Mankato Civic Center - Fire Door Replacement	2022	30,000
Mankato Civic Center - Fixtures, Furniture, and Equipment	2022	100,000
Mankato Civic Center - Seating Replacement Banquet Hall	2022	156,000
Subtotal		**726,000**
Total		**726,000**

2023 CIP Fund Overview

Project Name	Project Year	Project Costs
Mankato Civic Center - Banquet Hall Lighting Controls	2023	125,000
Mankato Civic Center - Banquet Hall Partition Wall	2023	90,000
Mankato Civic Center - Fire Door Replacement	2023	30,000
Mankato Civic Center - Fixtures, Furniture, and Equipment	2023	100,000
Mankato Civic Center Air Cooling Towers	2023	200,000
Subtotal		**545,000**
Total		**545,000**

2024 CIP Fund Overview

Project Name	Project Year	Project Costs
Mankato Civic Center - Fire Door Replacement	2024	30,000
Mankato Civic Center - Fixtures, Furniture, and Equipment	2024	100,000
Subtotal		**130,000**
Total		**130,000**

Illustrative CIP Fund Overview

Project Name	Project Costs
Mankato Civic Center - Arena - Roof Replacement	850,000
Mankato Civic Center - Arena EIFS - Painting	400,000
Mankato Civic Center - Boiler Replacement	1,200,000
Mankato Civic Center - Ice Plant Replacement	1,500,000
Mankato Civic Center - Restroom Refresh	250,000
Phase 2 - Locker Room Expansion and Commissary	400,000
Subtotal	**4,600,000**
Total	**4,600,000**

Project: Mankato Civic Center - Arena Concourse Walkway - Roof Replacement

Department: SALES TAX - CIVIC CENTER

Project Years: 2020 - 2020

Project Description

The arena concourse roofs have seen rapid deterioration in the last year. Several major leaks have developed during Spring of 2019 and emergency repairs have been made. Replacement is needed to maintain facility readiness for events in the Arena.

Project Justification

These roofs were installed in 1995 and are 7 years over their life expectancy. The 12,561 square foot roof cost if figured at $14 per square foot for a 30 year roof. Recommend replacement in 2020.

Project Uses

	2020	2021	2022	2023	2024	Total
Civic Center Improvements	175,854	0	0	0	0	175,854
Total	**175,854**	**0**	**0**	**0**	**0**	**175,854**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	175,854	0	0	0	0	175,854
Total	**175,854**	**0**	**0**	**0**	**0**	**175,854**

Project Timeline

2nd quarter - 2020

Project: Mankato Civic Center - Arena Upper Handrails

Department: SALES TAX - CIVIC CENTER

Project Years: 2020 - 2020

Project Description
Installation of handrails in the Arena seating bowl

Project Justification
At the time of the original construction, handrails were not required in the upper arena. The city has received several requests from attendees that handrails should be installed to make ingress and egress safer

Project Uses

	2020	2021	2022	2023	2024	Total
Project Execution	80,000	0	0	0	0	80,000
Total	**80,000**	**0**	**0**	**0**	**0**	**80,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	80,000	0	0	0	0	80,000
Total	**80,000**	**0**	**0**	**0**	**0**	**80,000**

Project Timeline
Installation Summer 2020

Project: Mankato Civic Center - Catering Kitchen Cooling Coils

Department: SALES TAX - CIVIC CENTER

Project Years: 2020 - 2020

Project Description

Replacement of the catering kitchen cooling coils

Project Justification

Due to the required exhaust and air flow in a kitchen of this size, a supplemental cooling system is required to keep the space comfortable during large events. The current coil has been inoperable for many years and the space can get very warm during large events. Replacement is recommended to keep the facility and other equipment from experiencing accelerated deterioration.

Project Uses

	2020	2021	2022	2023	2024	Total
Project Execution	35,000	0	0	0	0	35,000
Total	**35,000**	**0**	**0**	**0**	**0**	**35,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	35,000	0	0	0	0	35,000
Total	**35,000**	**0**	**0**	**0**	**0**	**35,000**

Project Timeline

1st Quarter of 2020

Project: Mankato Civic Center - Ceiling Tile Replacement

Department: SALES TAX - CIVIC CENTER

Project Years: 2020 - 2020

Project Description

The ceiling tiles throughout the arena and concourses are original to the 1995 construction of the facility.

Project Justification

A refresh of the tiles is needed as it is difficult to find matching replacements and renting a large lift is required to replace tiles in the arena.

Project Uses

	2020	2021	2022	2023	2024	Total
Project Execution	70,000	0	0	0	0	70,000
Total	**70,000**	**0**	**0**	**0**	**0**	**70,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	70,000	0	0	0	0	70,000
Total	**70,000**	**0**	**0**	**0**	**0**	**70,000**

Project Timeline

Summer 2020

Project: Mankato Civic Center - Chiller Control Panel Upgrade

Department: SALES TAX - CIVIC CENTER

Project Years: 2020 - 2021

Project Description

Installation of new control Panels for Chillers 1 and 2

Project Justification

The control panels for Chillers 1 and 2 in the 1995 portion of the building are no longer serviceable by the manufacturer. They have reached the end of their life expectancy and parts are very hard to locate. To ensure uninterrupted operation of the HVAC system, replacement is recommended.

Project Uses

	2020	2021	2022	2023	2024	Total
Control Panel Replacement	40,000	40,000	0	0	0	80,000
Total	**40,000**	**40,000**	**0**	**0**	**0**	**80,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	40,000	40,000	0	0	0	80,000
Total	**40,000**	**40,000**	**0**	**0**	**0**	**80,000**

Project Timeline

1st Quarter of 2020

Project: Mankato Civic Center - Cooling Tower Holding Tank

Department: SALES TAX - CIVIC CENTER

Project Years: 2020 - 2020

Project Description
Installation of holding tank for chiller water

Project Justification
Installation of a holding tank for the Arena Chillers to allow year around use of the system

Project Uses

	2020	2021	2022	2023	2024	Total
Project Execution	25,000	0	0	0	0	25,000
Total	**25,000**	**0**	**0**	**0**	**0**	**25,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	25,000	0	0	0	0	25,000
Total	**25,000**	**0**	**0**	**0**	**0**	**25,000**

Project Timeline
1st Quarter of 2020

Project: Mankato Civic Center - Ellerbe Hall Roof Replacement

Department: SALES TAX - CIVIC CENTER

Project Years: 2020 - 2020

Project Description

Replacement of the roof on the Ellerbe Room with a 30 year fully adhered EPDM membrane. A grant application will be submitted to the MN Historical Society for a 50/50 matching grant.

Project Justification

This roof was installed in 1995 and is 7 years over its life expectancy. The roof is in need to repairs due to the EPDM membrane no longer being adhered to the roof deck along the East side of the roof near the flashing.

Project Uses

	2020	2021	2022	2023	2024	Total
Project Execution	51,576	0	0	0	0	51,576
Total	**51,576**	**0**	**0**	**0**	**0**	**51,576**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	51,576	0	0	0	0	51,576
Total	**51,576**	**0**	**0**	**0**	**0**	**51,576**

Project Timeline

Project to be completed in Summer/Fall of 2020

Project: Mankato Civic Center - Escalator Chain Replacement

Department: SALES TAX - CIVIC CENTER

Project Years: 2020 - 2020

Project Description
Replacement of the escalator chains

Project Justification
The escalators are original to the facility and are in need of replacement. The chains are at the end of their life expectancy and are generating excessive noise. Replacement is recommended to keep them in operation.

Project Uses

	2020	2021	2022	2023	2024	Total
Project Execution	120,000	0	0	0	0	120,000
Total	**120,000**	**0**	**0**	**0**	**0**	**120,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	120,000	0	0	0	0	120,000
Total	**120,000**	**0**	**0**	**0**	**0**	**120,000**

Project Timeline
Work to be completed in Summer 2020

Project: Mankato Civic Center - Fire Door Replacement

Department: SALES TAX - CIVIC CENTER

Project Years: 2020 - 2024

Project Description

Multi-year project to replace the aging fire doors within the facility

Project Justification

The fire doors throughout the original facility are beginning to fail as normal wear and tear has taken its toll. These doors see considerable use and need to be kept in good condition to maintain their fire rating. A needs based multi year approach will be undertaken to fund the complete replacement of the original 1995 doors throughout the facility.

Project Uses

	2020	2021	2022	2023	2024	Total
Project Execution	30,000	30,000	30,000	30,000	30,000	150,000
Total	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**150,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	30,000	30,000	30,000	30,000	30,000	150,000
Total	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**150,000**

Project Timeline

Summer 2020

Project: Mankato Civic Center - Fixtures, Furniture, and Equipment

Department: SALES TAX - CIVIC CENTER

Project Years: 2020 - 2024

Project Description

This is funding set aside for various furniture, fixtures, and smaller projects that may arise during the year

Project Justification

As the original portion of the building ages, the furniture and fixtures that were purchased with the original construction continue to wear out and require replacement.

Project Uses

	2020	2021	2022	2023	2024	Total
FF&E Replacement	100,000	100,000	100,000	100,000	100,000	500,000
Total	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**500,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	100,000	100,000	100,000	100,000	100,000	500,000
Total	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**500,000**

Project Timeline

Throughout Fiscal Year

Project: Mankato Civic Center - Grand Hall Exhaust Study

Department: SALES TAX - CIVIC CENTER

Project Years: 2020 - 2020

Project Description

Engineering study to determine feasibility of adding a mechanical exhaust system in the Grand Hall

Project Justification

During construction of the Grand Hall addition, the design called for no mechanical exhaust system. The original design is to ramp up the mechanical system to pressurize the building which will then open vents in the air handler to exhaust the air. However, this will only work when every door in the Grand Hall is closed to build the required pressure for the system to work effectively. Ultimately, this is not possible during most events and a mechanical means of exhaust is necessary to continue to hold large events in this space.

Project Uses

	2020	2021	2022	2023	2024	Total
Study Execution	15,000	0	0	0	0	15,000
Total	**15,000**	**0**	**0**	**0**	**0**	**15,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	15,000	0	0	0	0	15,000
Total	**15,000**	**0**	**0**	**0**	**0**	**15,000**

Project Timeline

January to April 2020

Project: Mankato Civic Center - Heating Fan Coils

Department: SALES TAX - CIVIC CENTER

Project Years: 2020 - 2020

Project Description

Replacement of the Vestibule Heating Fan Coils

Project Justification

Replacement is needed on 6 units located in the Arena vestibules to ensure the sprinkler system does not freeze during the winter months. Expecting the need to replace additional Heating Fan Coils in coming years.

Project Uses

	2020	2021	2022	2023	2024	Total
Replacement of Heating Fan Coils	27,000	0	0	0	0	27,000
Total	**27,000**	**0**	**0**	**0**	**0**	**27,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	27,000	0	0	0	0	27,000
Total	**27,000**	**0**	**0**	**0**	**0**	**27,000**

Project Timeline

Summer 2020

Project: Mankato Civic Center - Rekeying of the Original Facility

Department: SALES TAX - CIVIC CENTER

Project Years: 2020 - 2020

Project Description

Replacement of the Key system and lock sets throughout the original facility

Project Justification

As the original portion of the building ages, the original lock sets and door hardware are requiring excessive amounts of maintenance. A comprehensive replacement of the key system and lock sets is recommended to ensure uninterrupted service and reduce maintenance costs.

Project Uses

	2020	2021	2022	2023	2024	Total
Project Execution	40,000	0	0	0	0	40,000
Total	**40,000**	**0**	**0**	**0**	**0**	**40,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	40,000	0	0	0	0	40,000
Total	**40,000**	**0**	**0**	**0**	**0**	**40,000**

Project Timeline

Summer/Fall 2020

Project: Mankato Civic Center - Venue Refresh Master Plan

Department: SALES TAX - CIVIC CENTER

Project Years: 2020 - 2020

Project Description

Consultation on a "Venue Refresh" for the 1995 portions of the building. We would like to "refresh" the original portion of the building to keep it relevant and up to the expectation of our renters and guests. Key phases of the refresh would include cosmetic remodeling to the arena restrooms, carpet replacement in the banquet hall, reception hall, original meeting rooms and second floor hallways and corridor to the skyway, updated banquet hall seating, general decor updates and focal features, and update the concourse flooring.

Project Justification

To remain relevant and ensure that our building is an inviting space, where people want to spend their time, it is necessary to ensure that the building is not only structurally sound but also a visually appealing place to be. In order to stay on pace with modern design and patron expectations updates are necessary. A consultant specializing in these types of updates will be guiding the refresh to ensure that the most effective updates are made.

Project Uses

	2020	2021	2022	2023	2024	Total
Venue Refresh Master Plan	15,000	0	0	0	0	15,000
Total	**15,000**	**0**	**0**	**0**	**0**	**15,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	15,000	0	0	0	0	15,000
Total	**15,000**	**0**	**0**	**0**	**0**	**15,000**

Project Timeline

Study to be completed in spring of 2020.

Project: Mankato Civic Center Trash Compactor

Department: SALES TAX - CIVIC CENTER

Project Years: 2020 - 2020

Project Description

Replacement of the Civic Center Trash Compactor and develop a Recycling Center.

Project Justification

This compactor was installed in 1996 when the Civic Center was built. It has seen several structural and mechanical repairs in the past 5 years, the main structure unit continues to deteriorate and the mechanical equipment and controls have exceeded their life expectancy.

Project Uses

	2020	2021	2022	2023	2024	Total
Project Execution	65,000	0	0	0	0	65,000
Total	**65,000**	**0**	**0**	**0**	**0**	**65,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	65,000	0	0	0	0	65,000
Total	**65,000**	**0**	**0**	**0**	**0**	**65,000**

Project Timeline

The unit can be ordered in January and installed during the Civic Center summer months when most of the larger events are the Riverfront Park.

Project: Mankato Civic Center - Arena Lobby - Roof Replacement

Department: SALES TAX - CIVIC CENTER

Project Years: 2021 - 2021

Project Description
Replacement of the Arena Lobby Roof with a 30 year fully adhered roof.

Project Justification
The arena Lobby roof has experienced multiple leaking issues, six related to flashing and membrane failures and three directly connected to EIFS caulking and/or flashing problems. This roof were installed in 1995 and are 7 years over their life expectancy. The 16,678 Sqft roof Cost figured at $14 per square foot for a 30 yr. roof.

Project Uses

	2020	2021	2022	2023	2024	Total
Project Execution	0	233,932	0	0	0	233,932
Total	**0**	**233,932**	**0**	**0**	**0**	**233,932**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	0	233,932	0	0	0	233,932
Total	**0**	**233,932**	**0**	**0**	**0**	**233,932**

Project Timeline
Summer/Fall of 2021

Project: Mankato Civic Center - Escalator Obsolete Controller Replacement

Department: SALES TAX - CIVIC CENTER

Project Years: 2021 - 2021

Project Description

Update the two escalator controller equipment in the front lobby of the Civic Center.

Project Justification

The two escalators in the front lobby of the Civic Center still have the original mechanical relay control equipment. Replacement parts are no longer being manufactured and even though after market parts are still available, facilities staff is recommending the upgrade of these controllers to solid state equipment. The 2018 replacement cost is $54,750 for each escalator.

Project Uses

	2020	2021	2022	2023	2024	Total
Escalator Obsolete Controller Replacement	0	130,000	0	0	0	130,000
Total	**0**	**130,000**	**0**	**0**	**0**	**130,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	0	130,000	0	0	0	130,000
Total	**0**	**130,000**	**0**	**0**	**0**	**130,000**

Project Timeline

N/A

Project: Mankato Civic Center - Grand Hall Exhaust & Arena Dry Coolers

Department: SALES TAX - CIVIC CENTER

Project Years: 2021 - 2021

Project Description

Installation of mechanical exhaust for the Grand Hall and Dry Coolers for the Arena

Project Justification

The Grand Hall is lacking a mechanical exhaust system for proper air ventilation during large events. The arena could benefit from installation of a dry cooling system to help control temperatures in the swing seasons and during large events over the winter months. The chillers are unable to operate when temperatures outside are below freezing and the dry cooler would allow us to cool the arena during the winter months when large crowds can cause the temperature in the arena to rise to uncomfortable levels and interfere with ice conditions.

Project Uses

	2020	2021	2022	2023	2024	Total
Project Execution	0	150,000	0	0	0	150,000
Total	**0**	**150,000**	**0**	**0**	**0**	**150,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	0	150,000	0	0	0	150,000
Total	**0**	**150,000**	**0**	**0**	**0**	**150,000**

Project Timeline

Fall of 2021

Project: Mankato Civic Center - Turbine Rebuild Chiller #1

Department: SALES TAX - CIVIC CENTER

Project Years: 2021 - 2021

Project Description

Rebuild of the turbine on Chiller #1

Project Justification

Major maintenance on the turbine in Chiller #1 is past due. The chance of catastrophic failure rises without a major rebuild of the turbine unit.

Project Uses

	2020	2021	2022	2023	2024	Total
Project Execution	0	40,000	0	0	0	40,000
Total	**0**	**40,000**	**0**	**0**	**0**	**40,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	0	40,000	0	0	0	40,000
Total	**0**	**40,000**	**0**	**0**	**0**	**40,000**

Project Timeline

1st Quarter of 2021

Project: Mankato Civic Center - Unit Heaters

Department: SALES TAX - CIVIC CENTER

Project Years: 2021 - 2021

Project Description
There are 24 unit heaters that have small leaks and need replacement.

Project Justification
Unit heaters will eventually fail.

Project Uses

	2020	2021	2022	2023	2024	Total
Civic Center Improvements	0	30,000	0	0	0	30,000
Total	**0**	**30,000**	**0**	**0**	**0**	**30,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	0	30,000	0	0	0	30,000
Total	**0**	**30,000**	**0**	**0**	**0**	**30,000**

Project Timeline
2nd quarter - 2021

SALES TAX - AIRPORT

Cash Flow

Airport

	2020	2021	2022	2023
Projected fund balance	$ 876,000.00	$ 658,600.00	$ 172,600.00	$ (144,400.00)
Revenue	$100,000	$100,000	$100,000	$100,000
Available Funds	$ 976,000.00	$ 758,600.00	$ 272,600.00	$ (44,400.00)

Project Name	2020	2021	2022	2023	Total
Acquire Airport Maintenance Vehicle		$ (21,000.00)			$ (21,000.00)
Aquire Airport Mower	$ (21,000.00)				$ (21,000.00)
Acquire ARFF Vehicle/Equipment	$ -				$ -
Acquire Snowblower	$ (39,900.00)				$ (39,900.00)
Airport - Runway 15 Safety Area				$ (25,000.00)	$ (25,000.00)
ARFF - SRE Building Construction			-		$ -
Airport Fuel Farm Replacement	$ (120,000.00)	$ (180,000.00)	$ (3,000.00)		$ (303,000.00)
Benefit-Cost Analysis for Control Tower	$ (25,000.00)				$ (25,000.00)
Construct D2 Apron Connector Taxiway		$ (7,000.00)	$ (20,000.00)		$ (27,000.00)
Construct D3 Apron Connector Taxiway	$ (76,500.00)	$ (50,000.00)			$ (126,500.00)
Construct Taxiway B2 Connector	$ (9,000.00)	$ (50,000.00)			$ (59,000.00)
Construct T-Hangar				$ (120,000.00)	$ (120,000.00)
Construct Wildlife/Security Fencing & Perimeter Road				$ (75,000.00)	$ (75,000.00)
Design T-Hangar				$ (22,500.00)	$ (22,500.00)
Expand General Aviation Apron		$ (9,000.00)	$ (45,000.00)		$ (54,000.00)
Expand Runway 15/33 Holding Bays	$ (15,000.00)	$ (205,000.00)	$ (65,000.00)		$ (285,000.00)
Install Runway 15 Approach Lighting System			$ (120,000.00)		$ (120,000.00)
Rehabilitate Runway 15-33	$ (5,000.00)	$ (5,000.00)			$ (10,000.00)
Rehabilitate Taxiway A & B Remainders	$ (3,000.00)	$ (40,000.00)			$ (43,000.00)
Rehabilitate Taxiways D, E		$ (12,000.00)	$ (65,000.00)		$ (77,000.00)
Relocate Airport Beacon				$ (1,750.00)	$ (1,750.00)
Remove Taxiway C	$ (3,000.00)	$ (7,000.00)			$ (10,000.00)
Repair Exisiting T-Hangars				$ (81,000.00)	$ (81,000.00)
Site Prep - MSU Aircraft Hangar			$ (99,000.00)		$ (99,000.00)
Update Airport Master Plan / ALP				$ (7,500.00)	$ (7,500.00)
Total	**$ (317,400.00)**	**$ (586,000.00)**	**$ (417,000.00)**	**$ (332,750.00)**	**$ (1,653,150.00)**
Fund Balance	$ 658,600.00	$ 172,600.00	$ (144,400.00)	$ (377,150.00)	

2020 CIP Fund Overview

Project Name	Project Year	Project Costs
Acquire Airport Mower	2020	70,000
Acquire Snowblower	2020	133,000
airport runway 15	2020	400,000
Benefit-Cost Analysis for Control Tower	2020	50,000
Construct D3 Apron Connector Taxiway	2020	85,000
Construct Taxiway B2 Connector	2020	90,000
Expand Runway 15/33 Holding Bays	2020	150,000
Rehabilitate Runway 15-33	2020	50,000
Rehabilitate Taxiway A & B Remainders	2020	30,000
Remove Taxiway C	2020	30,000
Subtotal		**1,088,000**
Total		**1,088,000**

2021 CIP Fund Overview

Project Name	Project Year	Project Costs
Acquire Airport Maintenance Vehicle	2021	70,000
airport runway 15	2021	600,000
Construct D2 Apron Connector Taxiway	2021	70,000
Construct D3 Apron Connector Taxiway	2021	500,000
Construct Taxiway B2 Connector	2021	500,000
Expand General Aviation Apron	2021	90,000
Expand Runway 15/33 Holding Bays	2021	2,050,000
Rehabilitate Runway 15-33	2021	50,000
Rehabilitate Taxiway A & B Remainders	2021	400,000
Rehabilitate Taxiways D, E	2021	120,000
Remove Taxiway C	2021	70,000
Subtotal		**4,520,000**
Total		**4,520,000**

2022 CIP Fund Overview

Project Name	Project Year	Project Costs
airport runway 15	2022	60,000
ARFF - SRE Building Construction	2022	2,000,000
Construct D2 Apron Connector Taxiway	2022	400,000
Expand General Aviation Apron	2022	900,000
Expand Runway 15/33 Holding Bays	2022	650,000
Rehabilitate Taxiways D, E	2022	1,300,000
Site Prep - MSU Aircraft Hangar	2022	330,000
Subtotal		**5,640,000**
Total		**5,640,000**

2023 CIP Fund Overview

Project Name	Project Year	Project Costs
Construct Wildlife/Security Fencing & Perimeter Road	2023	1,500,000
Design T-Hangar	2023	75,000
Relocate Airport Beacon	2023	35,000
Update Airport Master Plan / ALP	2023	150,000
Subtotal		**1,760,000**
Total		**1,760,000**

Illustrative CIP Fund Overview

Project Name	Project Costs
Airport - Runway 15 Safety Area	500,000
Construct T-Hangar	600,000
Install Runway 15 Approach Lighting System	400,000
Repair Exisiting T-Hangars	270,000
Subtotal	**1,770,000**
Total	**1,770,000**

Project: Acquire Airport Mower

Department: SALES TAX - AIRPORT

Project Years: 2020 - 2020

Project Description

Purchase replacement Airport Trim Mower

Project Justification

Current JD1600 mower was purchased in 2006 and is subject to high breakdown and maintenance costs.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Project Uses

	2020	2021	2022	2023	2024	Total
Acquire Airport Trim Mower	70,000	0	0	0	0	70,000
Total	**70,000**	**0**	**0**	**0**	**0**	**70,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Airport CIP	21,000	0	0	0	0	21,000
MnDOT	49,000	0	0	0	0	49,000
Total	**70,000**	**0**	**0**	**0**	**0**	**70,000**

Project Timeline

2020 - Pending State Grant

Project: Acquire Snowblower

Department: SALES TAX - AIRPORT

Project Years: 2020 - 2020

Project Description
Acquire a Large Snowblower.

Project Justification
Acquire a Large Runway/Taxiway/Apron Snowblower to supplement 1990's vintage Oshkosh snowblower.

Engagement Strategy
- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Project Uses

	2020	2021	2022	2023	2024	Total
Acquire snowblower	133,000	0	0	0	0	133,000
Total	**133,000**	**0**	**0**	**0**	**0**	**133,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Airport CIP	39,900	0	0	0	0	39,900
MnDOT	93,100	0	0	0	0	93,100
Total	**133,000**	**0**	**0**	**0**	**0**	**133,000**

Project Timeline
2021 - Purchase equipment

Project: airport runway 15

Department: SALES TAX - AIRPORT

Project Years: 2020 - 2022

Project Description

Fuel Farm - Replace underground storage tanks: This project will replace the existing underground Jet Fuel and Aviation Fuel storage tanks with new above ground tanks. The location of the Fuel Farm would be relocated away from the main aircraft parking area for safety and to allow the MSU aviation aircraft parking area to expand.

Project Justification

The currently fuel tanks were installed in 1992 and have a 30 year replacement date (the tanks are monitored for leakage and are not leaking, but still must be replaced). The airport uses over 500,000 gallons of fuel per year to service aircraft and without fuel these aircraft would not be allowed to fly from Mankato, decreasing airport operations and revenue. Project is dependent on grants from the FAA and/or MnDOT.

Engagement Strategy

CIP Outreach

Annual Open House

Project Uses

	2020	2021	2022	2023	2024	Total
Construct Fueling Apron	400,000	0	0	0	0	400,000
Construct Fueling Facility	0	600,000	0	0	0	600,000
Remove Fuel Facility (Existing)	0	0	60,000	0	0	60,000
Total	**400,000**	**600,000**	**60,000**	**0**	**0**	**1,060,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Airport CIP	120,000	180,000	3,000	0	0	303,000
FAA	0	0	54,000	0	0	54,000
MnDOT	280,000	420,000	3,000	0	0	703,000
Total	**400,000**	**600,000**	**60,000**	**0**	**0**	**1,060,000**

Project Timeline

Fall 2020 - Potential grant award from MNDOT. Spring 2021 - Design project and request bids. Summer 2021 - Replacement fuel farm construction.

Project: Benefit-Cost Analysis for Control Tower

Department: SALES TAX - AIRPORT

Project Years: 2020 - 2020

Project Description

Control Tower - Benefit-Cost Analysis for Control Tower

Project Justification

Cost analysis to determine eligibility for FAA control tower to accommodate increased air traffic at the airport.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Project Uses

	2020	2021	2022	2023	2024	Total
Control Tower B/CA Study	50,000	0	0	0	0	50,000
Total	**50,000**	**0**	**0**	**0**	**0**	**50,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Airport CIP	25,000	0	0	0	0	25,000
MnDOT	25,000	0	0	0	0	25,000
Total	**50,000**	**0**	**0**	**0**	**0**	**50,000**

Project Timeline

2020

Project: Construct D3 Apron Connector Taxiway

Department: SALES TAX - AIRPORT

Project Years: 2020 - 2021

Project Description

Construct Apron Connector Taxiway from B to the MSU apron.

Project Justification

Required for two-way entrance/exit capacity from MSU Aviation growth and loss of Taxiway C in 2020.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Project Uses

	2020	2021	2022	2023	2024	Total
Construct Apron Connector Taxiway	0	500,000	0	0	0	500,000
Design Connector Taxiway	85,000	0	0	0	0	85,000
Total	**85,000**	**500,000**	**0**	**0**	**0**	**585,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Airport CIP	76,500	50,000	0	0	0	126,500
FAA	8,500	450,000	0	0	0	458,500
Total	**85,000**	**500,000**	**0**	**0**	**0**	**585,000**

Project Timeline

2019 - Preliminary Design

Winter 2019 - 2020 - Final Design

Summer 2020 - Construction

Project: Construct Taxiway B2 Connector

Department: SALES TAX - AIRPORT

Project Years: 2020 - 2021

Project Description

Taxiway B2 Connector: Construct a new taxiway entrance to Runway 04/22.

Project Justification

Taxiway B2 Connector: This taxiway would allow aircraft to more efficiently enter and exit the runway, thereby increasing the capacity of the existing runway, especially for MSU aircraft.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Project Uses

	2020	2021	2022	2023	2024	Total
Construct Taxiway B2	0	500,000	0	0	0	500,000
Construct Taxiway B2 (Design)	90,000	0	0	0	0	90,000
Total	**90,000**	**500,000**	**0**	**0**	**0**	**590,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Airport CIP	9,000	50,000	0	0	0	59,000
FAA	81,000	450,000	0	0	0	531,000
Total	**90,000**	**500,000**	**0**	**0**	**0**	**590,000**

Project Timeline

Fall 2019 - Potential grant award from FAA. Spring 2020 - Design project and request bids. Summer 2020 - Taxiway B2 construction.

Project: Expand Runway 15/33 Holding Bays

Department: SALES TAX - AIRPORT

Project Years: 2020 - 2022

Project Description

Expand Runway 15/33 Holding Bays to accommodate MSU Aircraft (2021)

Construct new holding Bays on Runway 4 (2021) and Runway 22 (2022 - when justified)

Project Justification

Expand holding bays at the end of runways to accommodate MSU aviation growth

Project significantly increased in cost due to FAA requirement to accommodate larger jet aircraft in the holding bays.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Project Uses

	2020	2021	2022	2023	2024	Total
Construct Holding Bays Runway 15, 33, 22	0	2,000,000	0	0	0	2,000,000
Construct Holding Bays Runway 4	0	0	650,000	0	0	650,000
Design Holding Bays Runway 15, 33, 22	150,000	0	0	0	0	150,000
Design Holding Bays Runway 4	0	50,000	0	0	0	50,000
Total	**150,000**	**2,050,000**	**650,000**	**0**	**0**	**2,850,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Airport CIP	15,000	205,000	65,000	0	0	285,000
FAA	135,000	1,845,000	585,000	0	0	2,565,000
Total	**150,000**	**2,050,000**	**650,000**	**0**	**0**	**2,850,000**

Project Timeline

2020-2022

Project: Rehabilitate Runway 15-33

Department: SALES TAX - AIRPORT

Project Years: 2020 - 2021

Project Description

Rehab concrete on Runway 15-33 (Crack Seal)

Project Justification

Asset Preservation -- Runway was constructed in 2007 an requires periodic crack sealing to prevent water intrusion and pavement damage.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Project Uses

	2020	2021	2022	2023	2024	Total
Rehab Runway 15-33	50,000	50,000	0	0	0	100,000
Total	**50,000**	**50,000**	**0**	**0**	**0**	**100,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Airport CIP	5,000	5,000	0	0	0	10,000
FAA	45,000	45,000	0	0	0	90,000
Total	**50,000**	**50,000**	**0**	**0**	**0**	**100,000**

Project Timeline

2020-2021

Project: Rehabilitate Taxiway A & B Remainders

Department: SALES TAX - AIRPORT

Project Years: 2020 - 2021

Project Description

Rehabilitate Taxiway A and B Remainders (Mill and Overlay). Mill and overlay pavement on Taxiways A and B.

Project Justification

Taxiway Maintenance - Pavement condition is deteriorating and subject to water intrusion.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Project Uses

	2020	2021	2022	2023	2024	Total
Design - Rehabilitate Taxiway A & B	30,000	0	0	0	0	30,000
Rehabilitate Taxiway A & B	0	400,000	0	0	0	400,000
Total	**30,000**	**400,000**	**0**	**0**	**0**	**430,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Airport CIP	3,000	40,000	0	0	0	43,000
FAA	27,000	360,000	0	0	0	387,000
Total	**30,000**	**400,000**	**0**	**0**	**0**	**430,000**

Project Timeline

2020

Project: Remove Taxiway C

Department: SALES TAX - AIRPORT

Project Years: 2020 - 2021

Project Description
Removal of existing Taxiway C

Project Justification
Removal of existing Taxiway C is required by the FAA due to non-standard design which contributes to runway incursions.

Engagement Strategy
- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Project Uses

	2020	2021	2022	2023	2024	Total
Design - Remove Taxiway C	30,000	0	0	0	0	30,000
Remove Taxiway C	0	70,000	0	0	0	70,000
Total	**30,000**	**70,000**	**0**	**0**	**0**	**100,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Airport CIP	3,000	7,000	0	0	0	10,000
FAA	27,000	63,000	0	0	0	90,000
Total	**30,000**	**70,000**	**0**	**0**	**0**	**100,000**

Project Timeline
2019 - Preliminary Design

Winter 2019 - 2020 - Final Design

Summer 2020 - Construction

Project: Acquire Airport Maintenance Vehicle

Department: SALES TAX - AIRPORT

Project Years: 2021 - 2021

Project Description

Purchase replacement airport maintenance vehicle (Medium Duty Pickup with Plow).

Project Justification

The current airport maintenance truck will reach the end of its useful life in 2020. This vehicle is used for daily airport field inspections, building maintenance and airport street snow plowing in the winter. Current vehicle was purchased new in 2007 and will have approximately 90,000 miles on it in 2020. Project is dependent on grants from the FAA and/or MnDOT.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Project Uses

	2020	2021	2022	2023	2024	Total
Maintenance Vehicle	0	70,000	0	0	0	70,000
Total	**0**	**70,000**	**0**	**0**	**0**	**70,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Airport CIP	0	21,000	0	0	0	21,000
MnDOT	0	49,000	0	0	0	49,000
Total	**0**	**70,000**	**0**	**0**	**0**	**70,000**

Project Timeline

Fall 2019 - Potential grant award from MNDOT. Spring 2020 - Request bids and purchase vehicle.

Project: Construct D2 Apron Connector Taxiway

Department: SALES TAX - AIRPORT

Project Years: 2021 - 2022

Project Description

Design and Construct Taxiway D2 - Apron Connector Taxiway

Project Justification

This taxiway project will connect the T-Hangar area, Fuel Farm and MSU apron to taxiway B, increasing the ability for aircraft to taxi in this congested area.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Project Uses

	2020	2021	2022	2023	2024	Total
Construct Taxiway D2	0	0	400,000	0	0	400,000
Construct Taxiway D2 - Design	0	70,000	0	0	0	70,000
Total	**0**	**70,000**	**400,000**	**0**	**0**	**470,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Airport CIP	0	7,000	20,000	0	0	27,000
FAA	0	63,000	360,000	0	0	423,000
MnDOT	0	0	20,000	0	0	20,000
Total	**0**	**70,000**	**400,000**	**0**	**0**	**470,000**

Project Timeline

2019 - Preliminary Design

Winter 2020 - Final Design

Summer 2021 - Construction

Project: Expand General Aviation Apron

Department: SALES TAX - AIRPORT

Project Years: 2021 - 2022

Project Description

Expand MSU aviation apron and restripe the main apron.

Project Justification

Expansion of the Minnesota State University aviation apron to accommodate program growth and replace lost aircraft parking spaces on the main apron due to the runway visibility zone issue.

Engagement Strategy

Community projects, including sales tax items

- Community Investment Plan open house (future opportunities--detailed on overall Community Investment Plan communications and engagement action plan)
- City website (Community Investment Plan project pages and respective web page)
- Direct mail to area residents living near project
- Focus groups
- Pop-up events
- Informational materials (print and electronic)
- Online newsletter
- News release and email notification asking for input
- Utility insert
- Online engagement tools
- Surveys (online)
- Online city calendar
- Social media
- Video
- Other

City projects, including sales tax items

- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Project Uses

	2020	2021	2022	2023	2024	Total
Construct Apron Expansion	0	0	900,000	0	0	900,000
Design - Construct Apron Expansion	0	90,000	0	0	0	90,000
Total	**0**	**90,000**	**900,000**	**0**	**0**	**990,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Airport CIP	0	9,000	45,000	0	0	54,000
FAA	0	81,000	810,000	0	0	891,000
MnDOT	0	0	45,000	0	0	45,000
Total	**0**	**90,000**	**900,000**	**0**	**0**	**990,000**

Project Timeline

2021 - Design - Linked to removal of existing fuel farm and construction of new fuel farm. (This apron is proposed on the site of the existing fuel farm)

2020 - Construction

Project: Rehabilitate Taxiways D, E

Department: SALES TAX - AIRPORT

Project Years: 2021 - 2022

Project Description

Taxiway Maintenance - Rehabilitate Taxiways D, E (Mill and Overlay)

Reconstruct Taxiway D (Widen in T-Hangar area)

Project Justification

Mill and overlay pavement of Taxiways D and E - Pavement preservation

Reconstruction of Taxiway D - extra width need to accommodate aircraft as they depart the t-hangar area and new fuel farm

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Project Uses

	2020	2021	2022	2023	2024	Total
Design - Rehabilitate Taxiway E	0	30,000	0	0	0	30,000
Design - Widen Taxiway D	0	90,000	0	0	0	90,000
Reconstruct-Widen Taxiway D	0	0	800,000	0	0	800,000
Rehabilitate Taxiways D, E	0	0	500,000	0	0	500,000
Total	**0**	**120,000**	**1,300,000**	**0**	**0**	**1,420,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Airport CIP	0	12,000	65,000	0	0	77,000
FAA	0	108,000	1,170,000	0	0	1,278,000
MnDOT	0	0	65,000	0	0	65,000
Total	**0**	**120,000**	**1,300,000**	**0**	**0**	**1,420,000**

Project Timeline

2021-2022

SALES TAX - PARKING

Cash Flow

Sales Tax - Parking

	2020	2021	2022	2023	2024
Projected fund balance	$ 1,152,447.82	$ 980,447.82	$ 1,080,447.82	$ 780,447.82	$ 945,447.82
Sales Tax - Parking	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ 200,000.00
Available Funds	$ 1,352,447.82	$ 1,180,447.82	$ 1,280,447.82	$ 980,447.82	$ 1,145,447.82

Project Name	2020	2021	2022	2023	2024	Total	Illustrative
Mankato Place Ramp - Feasibility Study for Center Stairwell		$ (35,000.00)				**$ (35,000.00)**	
Parking District Gum Removal Machine Replacement	$ (12,000.00)					**$ (12,000.00)**	
Mankato Place Ramp - Connecting Skyways	$ (160,000.00)					**$ (160,000.00)**	
Civic Center Ramp Riverfront Dr. Stairwell	$ (175,000.00)					**$ (175,000.00)**	
Civic Center Ramp - Elevator Sump Pump Reconfiguration	$ (25,000.00)					**$ (25,000.00)**	
Cherry St Ramp Stairwells		$ (25,000.00)				**$ (25,000.00)**	
Mankato Place Ramp Stairwells		$ (40,000.00)				**$ (40,000.00)**	
Mankato Place Ramp - Center Stairwell Reconstruction						**$ -**	$ (200,000.00)
Civic Center Ramp - Exterior Improvements			$ (500,000.00)			**$ (500,000.00)**	
Broad Street Ramp				$ (35,000.00)		**$ (35,000.00)**	
Total	**$ (372,000.00)**	**$ (100,000.00)**	**$ (500,000.00)**	**$ (35,000.00)**	**$ -**	**$ (1,007,000.00)**	$ (200,000.00)

Fund Balance	$ 980,447.82	$ 1,080,447.82	$ 780,447.82	$ 945,447.82	$ 1,145,447.82

2020 CIP Fund Overview

Project Name	Project Year	Project Costs
Civic Center Ramp - Elevator Sump Pump Reconfiguration	2020	25,000
Civic Center Ramp Riverfront Drive Stairwell	2020	175,000
Mankato Place Ramp - Connecting Skyways	2020	160,000
Parking District Gum Removal Machine Replacement	2020	12,000
Subtotal		**372,000**
Total		**372,000**

2021 CIP Fund Overview

Project Name	Project Year	Project Costs
Cherry Street Ramp Stairwells	2021	25,000
Mankato Place Ramp - Feasibility Study for Center Stairwell	2021	35,000
Mankato Place Ramp Stairwells	2021	40,000
Subtotal		**100,000**
Total		**100,000**

2022 CIP Fund Overview

Project Name	Project Year	Project Costs
Civic Center Ramp - Exterior Improvements	2022	500,000
Subtotal		**500,000**
Total		**500,000**

2023 CIP Fund Overview

Project Name	Project Year	Project Costs
Broad Street Ramp	2023	35,000
Subtotal		**35,000**
Total		**35,000**

Illustrative CIP Fund Overview

Project Name	Project Costs
Mankato Place Ramp Center Stairwell	200,000
Subtotal	**200,000**
Total	**200,000**

Project: Civic Center Ramp - Elevator Sump Pump Reconfiguration

Department: SALES TAX - PARKING

Project Years: 2020 - 2020

Project Description
Reconfigure the existing sump pump for the Civic Center Ramp.

Project Justification
The existing sump pump for the Civic Center Ramp elevator is located under the elevator car. When issues arise, Minnesota Elevator is required to be on site to provide staff access to the sump pump. There is space behind the elevator shaft to move the sump pump pit to allow access for staff.

Project Uses

	2020	2021	2022	2023	2024	Total
Sump Pump Reconfiguration	25,000	0	0	0	0	25,000
Total	**25,000**	**0**	**0**	**0**	**0**	**25,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	25,000	0	0	0	0	25,000
Total	**25,000**	**0**	**0**	**0**	**0**	**25,000**

Project Timeline
Construction to take place in late summer of 2020.

Project: Civic Center Ramp Riverfront Drive Stairwell

Department: SALES TAX - PARKING

Project Years: 2020 - 2020

Project Description

Replace the front glass windows, 5 door replacement and rehab portions of the steps.

Project Justification

The front glass and frame work have settled causing a sag throughout the levels. This has broken seals on 80% of window panes and the main entrance door does not operate properly. The different level doors are rusting and becoming inoperable.

Project Uses

	2020	2021	2022	2023	2024	Total
Parking ramp improvements	175,000	0	0	0	0	175,000
Total	**175,000**	**0**	**0**	**0**	**0**	**175,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	175,000	0	0	0	0	175,000
Total	**175,000**	**0**	**0**	**0**	**0**	**175,000**

Project Timeline

2nd quarter - 2020

Project: Mankato Place Ramp - Connecting Skyways

Department: SALES TAX - PARKING

Project Years: 2020 - 2020

Project Description

Sandblast and paint the three skyways connecting the Mankato Place Ramp to the Intergovernmental Center and Mankato Place Mall.

Project Justification

The original coatings on the steel structure is failing and needs to be removed and the steel super structure will need to be primed and painted. This will provide an additional 10 to 15 years of protection for the super structure.

Project Uses

	2020	2021	2022	2023	2024	Total
Parking Improvements	160,000	0	0	0	0	160,000
Total	**160,000**	**0**	**0**	**0**	**0**	**160,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	160,000	0	0	0	0	160,000
Total	**160,000**	**0**	**0**	**0**	**0**	**160,000**

Project Timeline

Project will be completed in the summer of 2020.

Project: Parking District Gum Removal Machine Replacement

Department: SALES TAX - PARKING

Project Years: 2020 - 2020

Project Description

Replacement of the gum removal machine.

Project Justification

The current machine has been in service for several years and has exceeded its life expectancy. To ensure continued use of the machine to keep the special service district in pristine condition, a new machine needs to be acquired.

Project Uses

	2020	2021	2022	2023	2024	Total
Gum removal machine	12,000	0	0	0	0	12,000
Total	**12,000**	**0**	**0**	**0**	**0**	**12,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	12,000	0	0	0	0	12,000
Total	**12,000**	**0**	**0**	**0**	**0**	**12,000**

Project Timeline

Machine will be purchase in spring of 2020 in preparation for the summer cleaning schedule.

Project: Cherry Street Ramp Stairwells

Department: SALES TAX - PARKING

Project Years: 2021 - 2021

Project Description
Floor coatings and paint the stairwells in the Cherry Street Ramp

Project Justification
Enhance appearance of the stairwells and ensure that investment is protected from corrosion.

Project Uses

	2020	2021	2022	2023	2024	Total
Parking ramp improvements	0	25,000	0	0	0	25,000
Total	**0**	**25,000**	**0**	**0**	**0**	**25,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	0	25,000	0	0	0	25,000
Total	**0**	**25,000**	**0**	**0**	**0**	**25,000**

Project Timeline
Summer of 2021

Project: Mankato Place Ramp - Feasibility Study for Center Stairwell

Department: SALES TAX - PARKING

Project Years: 2021 - 2021

Project Description

Engineering study to determine feasibility of rebuilding the center stairwell in the Mankato Place Ramp.

Project Justification

After the north stairwell and elevator was installed, the former elevator was removed from the center and original location. A study needs to be completed to determine the feasibility of removing the elevator shaft and rebuilding the stairs to make it a more accessible and used space.

Project Uses

	2020	2021	2022	2023	2024	Total
MPR Center Stairwell Study	0	35,000	0	0	0	35,000
Total	**0**	**35,000**	**0**	**0**	**0**	**35,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	0	35,000	0	0	0	35,000
Total	**0**	**35,000**	**0**	**0**	**0**	**35,000**

Project Timeline

Feasibility study will be undertaken in the winter of 2021.

Project: Mankato Place Ramp Stairwells

Department: SALES TAX - PARKING

Project Years: 2021 - 2021

Project Description
Painting of the stairwell interiors as well as installation of a floor coating in the south stairwell.

Project Justification
Enhance appearance of stairwells

Project Uses

	2020	2021	2022	2023	2024	Total
Parking ramp improvements	0	40,000	0	0	0	40,000
Total	**0**	**40,000**	**0**	**0**	**0**	**40,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	0	40,000	0	0	0	40,000
Total	**0**	**40,000**	**0**	**0**	**0**	**40,000**

Project Timeline
Summer of 2021



SALES TAX - SPECIAL PROJECTS

Cash Flow

City Sales Tax
Existing and Future Cash Flow

August 19, 2019	2019	2020	2021	2022	2023	2024	Total
Balance on January 1	1,738,772	1,535,297	1,574,972	1,703,647	1,938,122	1,576,922	
Cash Inflows:							
Interest	5,000	5,000	5,000	5,000	5,000	5,000	50,000
Vehicle Tax	220,000	220,000	220,000	220,000	220,000	220,000	2,200,000
Sales Tax Proceeds	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000	54,300,000
Available Funds	7,363,772	7,160,297	7,199,972	7,328,647	7,563,122	7,201,922	95,552,720
Cash Outflows:							
Existing Debt Service Obligations:							
Debt Service - 2015 Expansion - Principal only	**(1,685,000)**	(1,970,000)	(2,070,000)	(2,170,000)	(2,260,000)	-	(10,155,000)
*** Does not include $ 1.7MM to $ 2.2MM for Debt Reserve							
Building Capital Repayments - Internal Financing:							
Capital Repayment - CC Expansion	**(300,000)**	(100,000)	(100,000)	(100,000)	(500,000)	(800,000)	(3,994,000)
Capital Repayment - Franklin Rogers Park	**(100,000)**	(100,000)	(100,000)	(500,000)	(600,000)	(800,000)	(4,028,700)
Pre-2009 Deficits	**(200,000)**	(100,000)	(100,000)	(500,000)	(453,000)		(1,353,000)
Existing Annual Obligations:							
Bond Interest / Core Block / Admin	**(1,294,325)**	(1,114,325)	(1,114,325)	(1,114,325)	(1,073,200)	(1,030,000)	(18,930,500)
Existing Depreciation Funds:							
Capital Replacement Transfer - RFP	**(100,000)**	(100,000)	(100,000)	(100,000)	(200,000)	(200,000)	(3,500,000)
Capital Replacement Transfer - Parking	**(200,000)**	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(4,000,000)
Capital Replacement Transfer - Airport	**(100,000)**	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(3,600,000)
Capital Replacement Transfer - Civic Center	**(450,000)**	(450,000)	(450,000)	-	-	-	(5,850,000)
Capital Repayments:							
Capital Repayment - Arena De-Humidification	**(240,000)**	-	-	-	-	-	(240,000)
Capital Repayment - Touteloite Pool / Aquatic	**(200,000)**	(100,000)	(62,000)	-	-	-	(362,000)
Capital Repayment - Flood Levee / Control	**(200,000)**	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(1,700,000)
Capital Repayment - Curling Club	-	(100,000)	(100,000)	(6,200)	-	-	(206,200)
Capital Repayment - Riverfront Park	**(69,150)**	(1,000)	(200,000)	-	-	-	(270,150)
Project - Thomas Park - Girls Youth Softball (Design Phase)	**(70,000)**	-	-	-	-	-	(70,000)
Project - Rosa Parks CAF - Youth Baseball Fields (Design Phase)	**(30,000)**	-	-	-	-	-	(30,000)
Project - Existing Facilities - Youth Hockey (Design Phase)	**(50,000)**	-	-	-	-	-	(50,000)
Project - Water Quality	-	(100,000)					(100,000)
Project - Blue Earth County Historical Society	**(80,000)**	-	-	-	-	-	(80,000)
Project - VINE Retaining Wall	**(250,000)**	-	-	-	-	-	(250,000)
Project - POW WOW / Mocassin Park	**(110,000)**	-	-	-	-	-	(110,000)
Project - Regional Park / Land of Memories / ENC	**(100,000)**	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	
Project - Armer Radio / Police	-	(450,000)	(200,000)	-			(650,000)
Projected Expenditures	(5,828,475)	(5,585,325)	(5,496,325)	(5,390,525)	(5,986,200)	(3,730,000)	(42,259,550)
Balance on December 31	1,535,297	1,574,972	1,703,647	1,938,122	1,576,922	3,471,922	

*** Civic Center Debt Service Reserve $ 1.7MM to $ 2.2MM 1,700,000 2,000,000 2,100,000 2,200,000 - -

*** Internally Financed 3.9MM Civic Center Expansion
*** Internally Financed 4.0MM Franklin Rogers Park Stadium
*** Internally Financed 240 K Remaining for Arena De-Humidification

2020 CIP Fund Overview

Project Name	Project Year	Project Costs
Regional Park / Land of Memories / ENC	2020	100,000
Replace ARMER Radios	2020	450,000
Water Quality	2020	100,000
Subtotal		**650,000**
Total		**650,000**

2021 CIP Fund Overview

Project Name	Project Year	Project Costs
Regional Park / Land of Memories / ENC	2021	100,000
Replace ARMER Radios	2021	200,000
Subtotal		**300,000**
Total		**300,000**

2022 CIP Fund Overview

Project Name	Project Year	Project Costs
Regional Park / Land of Memories / ENC	2022	100,000
Subtotal		**100,000**
Total		**100,000**

2023 CIP Fund Overview

Project Name	Project Year	Project Costs
Regional Park / Land of Memories / ENC	2023	100,000
Subtotal		**100,000**
Total		**100,000**

2024 CIP Fund Overview

Project Name	Project Year	Project Costs
Regional Park / Land of Memories / ENC	2024	100,000
Subtotal		**100,000**
Total		**100,000**

Project: Regional Park / Land of Memories / ENC

Department: SALES TAX - SPECIAL PROJECTS

Project Years: 2020 - 2024

Project Description

Project Justification

Project Uses

	2020	2021	2022	2023	2024	Total
Upgrades	100,000	100,000	100,000	100,000	100,000	500,000
Total	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**500,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	100,000	100,000	100,000	100,000	100,000	500,000
Total	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**500,000**

Project Timeline

Project: Replace ARMER Radios

Department: SALES TAX - SPECIAL PROJECTS

Project Years: 2020 - 2021

Project Description

This project will replace all Public Safety portable and mobile vehicle ARMER radios with upgraded next generation Motorola APX P25 radios. The project will also include the installation of a radio management system and higher level of encryption for the radios. Replacing Public Safety radios will allow for the transfer of certain portable radios to the Public Works Department and Verizon Center in order to bring them onto the Statewide ARMER Raiod System for inter-operable radio communication with public safety during critical incidents or community emergencies.

Project Justification

The current radios used by Public Safety personnel were put into service in 2012 and will be 8 years old at the end of 2019. Motorola stopped manufacturing our current radios in 2014 and will no longer provide repair service or support after December 31, 2019. These radios require technical and software updates frequently, which we will no longer be able to complete due to the "end of life" of these radios.

The upgraded radios will allow for Bluetooth connections to be made by fire staff while wearing SCBA equipment, creating more clear and safe communications during a structure fire or other incident requiring the use of SCBA equipment.

Currently, in order to reprogram the radios, they must be taken out of service for a period of time to connect them to a computer to complete the programming or install the update. The installation of the Radio Management System would allow for these updates to be completed utilizing wireless technology while keeping the radios, and personnel, in service. This option also saves the staff time needed to physically complete the updates.

Our current radios have a basic level of encryption for talk-group security. With the advancement of technology, programs are available to the media, public, and criminals to help defeat these basic levels of encryption in order to monitor public safety communications. It is becoming increasingly common for public safety agencies to enhance their encryption level in order to prevent this monitoring from occurring. By increasing the encryption level of new police radios, we will have the option to utilize enhanced encrypted talk-groups for normal communications or specific incidents that the general public, media, and criminals cannot monitor.

As of today, Public Safety, Public Works, and Civic Center personnel are on different radio systems and are unable to communicate directly during a critical incident or community emer-

gency. With the purchase of new Public Safety radios, the transfer of existing properly working radios to Public Works and Civic Center personnel will allow these service areas to migrate onto the Statewide ARMER radio system. This will allow for complete radio inter-operability between each of these service areas during critical incidents or community emergencies.

Lastly, the Civic Center radio system currently utilizes two city owned 800MHz repeated radio channels. Once the Civic Center has been migrated to the Statewide ARMER radio system, these two radio channels will be programmed into each Public Safety radio and utilized as a back-up radio system for Public Safety should the Statewide ARMER radio system fail or local ARMER infrastructure be damaged due to a natural disaster.

Engagement Strategy

- Community Investment Plan open house
- City website (Community Investment Plan project pages)

Project Uses

	2020	2021	2022	2023	2024	Total
Purchase Radios	450,000	200,000	0	0	0	650,000
Total	**450,000**	**200,000**	**0**	**0**	**0**	**650,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	450,000	200,000	0	0	0	650,000
Total	**450,000**	**200,000**	**0**	**0**	**0**	**650,000**

Project Timeline

This project will be completed during a 4 year timeline beginning in 2020 with the replacement of full-time personnel portable radios and installing the Radio Management System. This phase will allow for existing radios to be transferred to Public Works and Civic Center personnel. The next 3 years of the timeline will see the replacement of part-time and reserve personnel radios (2021), vehicle mobile radios (2022), and any remaining personnel (2023).

Project: Water Quality

Department: SALES TAX - SPECIAL PROJECTS

Project Years: 2020 - 2020

Project Description

Project Justification

Project Uses

	2020	2021	2022	2023	2024	Total
Water Quality	100,000	0	0	0	0	100,000
Total	**100,000**	**0**	**0**	**0**	**0**	**100,000**

Funding and Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	100,000	0	0	0	0	100,000
Total	**100,000**	**0**	**0**	**0**	**0**	**100,000**

Project Timeline



General Financial Policies

General Financial Policies

BUDGET MISSION

Budgets are financial plans for future events. A budget is a political instrument that: weighs policy priorities against available public resources; specifies the ways and means of providing public programs and services; establishes the cost of programs and the criteria by which these programs will be evaluated for efficiency and effectiveness; ensures that the programs will be evaluated at least once each budget cycle; redistributes income; provides the government with a spending limitation; and provides transparency by which the government may be held accountable at the end of each budget cycle or political term.

The budget is generally composed of an operating budget, which shows expenditures for the current period, and a capital budget, which shows the financial plans for long-term capital improvements, facilities repair and replacement, and equipment. The two budgets may be consolidated in order to indicate the amount of total estimated revenues available for the current period and the amount of new debt to be incurred for projects in the capital budget.

The City of Mankato has an important responsibility to its residents to plan the adequate funding of services desired by the public, including the provision and maintenance of public facilities, prudent financial management and accurate accounting for public funds. The city strives to ensure that it is capable of adequately funding and providing local government services needed by the community. The City will maintain or improve its infrastructure on a systematic basis to encourage its citizens to maintain quality neighborhoods with rising property values and long-term affordable taxes and fees.

In order to achieve this, the following objectives are established for the city's fiscal performance:

- To protect the City Council's policy-making ability by ensuring that important policy decisions are not controlled by financial problems or emergencies.
- To enhance the City Council's policy-making ability by providing accurate information on the full costs of current operations, new proposals and capital requests.
- To assist sound management of the city government by providing accurate and timely information on the city's financial condition.
- To provide sound principles to guide the decisions of the City Council and city staff which have fiscal impacts.
- To set forth operational principles which promote long-term cost effectiveness while providing services desired by the public with minimal financial risk.
- To employ revenue policies and forecasting tools to identify and prevent undue or unbalanced reliance on certain revenues (especially property taxes) to distribute the costs of municipal services fairly and to provide adequate funds to operate desired programs, as determined by the City Council.
- To provide and improve essential public facilities and prevent deterioration of the city's

infrastructure in order to assist in long-term cost effective provision of city services.
- To protect and enhance the city's credit rating and prevent default on any municipal debt obligations.
- To ensure the legal use and protection of all city funds through a reliable system of financial and accounting controls.

BUDGET STRUCTURE

Each budget document begins with an introduction and budget overview, of which contains the City Manager's budget message and general budget polices, along with any other pertinent information.

The various funds are grouped, for budgeting purposes:

General Fund (1000's)
- Community Development
- General Government
- Public Safety
- Public Works

Special Revenue Funds (2000's)
- Grants and Special Use
- Partnership

Debt Service Funds (3000's, 4000's, 5000's)

Enterprise/Business Funds (6000's)
- Sales Tax (Riverfront 2000, Civic Center & Capital Replacement Accounts for Airport, Parking, Riverfront Park, Civic Center)
- Economic Development
- Housing/BEC
- Transit
- Major Utilities (Operations, Wastewater, Water)
- Minor Utilities (Refuse, Stormwater, Street Light)
- Public Works (Airport, Infrastructure, Parking)

Internal Service Funds (7000's)
- Administrative Services
- Building Facilities Replacement
- Central Insurance
- Information Technology Capital
- Public Works (Garage)

Within each fund, the City Manager will provide a 5-year financial project and any specific budget polices that correlate with each respective fund.

BUDGET CONTROLS

Balanced Budget– The City strives to annually approve a balanced General Fund budget. A balanced budget is a budget in which expenditures are equal to revenues, while also prioritizing capital expenditures and managing outstanding debt.

Budget Basis – All governmental fund type budgets are prepared on the modified accrual basis of accounting in conformity with Generally Accepted Accounting Principles (GAAP). This conforms to the way the City prepares budgets with one exception; capital outlays in the Enterprise Funds are recorded as assets on a GAAP basis and expenses on a budget basis. Governmental funds are budgeted for and accounted for using the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual (i.e., when they become measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.)

Major revenues that are susceptible to accrual include property taxes (excluding delinquent taxes received over 60 days after year-end), special assessments, intergovernmental revenues, charges for services, and interest on investments. Major revenues that are not susceptible to accrual include fees and miscellaneous revenues; such revenues are recorded only as received because they are not measurable until collected.

The budget for proprietary/enterprise funds are prepared on an accrual basis, also in accordance with GAAP. Revenues are recognized when earned, and expenses are recorded at the time liabilities are incurred. Unbilled utility service receivables are recorded at year-end.

Preparation of the Budget – On or before the last City Council meeting in the month of August, the City Manager shall submit to the Council a budget for the ensuing fiscal year and an accompanying message. The City Manager’s message shall explain the budget both in fiscal terms and in terms of the work programs. It shall outline the proposed financial policies of the city for the ensuing fiscal year, describe the important features of the budget, indicate any major changes from the current year in financial policies, expenditures, and revenues together with the reasons for such changes, summarize the city’s debt position and include such other materials as the City Manager deems desirable.

The budget shall provide a complete financial plan of all city funds and activities for the ensuing fiscal year. In organizing the budget, the Manager shall utilize the most feasible combination of expenditure classification by fund organization unit, program, purpose or activity, and object. It shall begin with a clear general summary of its contents; shall show in detail all estimated income, indicating the proposed property tax levy, and all proposed expenditures including debt service, for the ensuing fiscal year; and shall be so arranged as to show figures for budgeted income and expenditures of the current fiscal year and actual income and expenditures of the preceding fiscal year. It shall indicate in separate sections:

1. Proposed expenditures for current operations during the ensuing fiscal year, detailed by offices, departments and agencies in terms of their respective work programs and the method of financing such expenditures;

2. Proposed capital expenditures during the ensuing fiscal year, detailed by offices, departments and agencies when practicable, and the proposed method of financing each such capital expenditure; and

3. Anticipated net surplus or deficit for the ensuing fiscal year of each utility owned or operated by the city and the proposed method of its disposition; subsidiary budgets for each utility giving detailed income and expenditure information shall be attached as appendices to the budget. The total of proposed expenditures shall not exceed the total of estimated income plus surplus.

In April, a budget calendar is created to begin the operating budget process in early May of each year for the following year. This schedule will identify key benchmark dates for adopting a preliminary property tax levy (on or before September 15 of each year). The preliminary levy may be lowered but not raised, once certified to the county. The city will establish a date for a Truth In Taxation (TNT) Public Hearing (between November 25 and December 20). The city will adopt a final property tax levy and certify that levy to the county auditor on or before five working days after December 20 in each year. Based upon these keys dates, the Budget Team will prepare a preliminary Budget document and a proposed budget document.

City Council Action on the Budget

- **Notice and Hearing.** The City Council shall publish in one (1) or more newspapers of general circulation in the city a notice stating:
  - The times and place where the copies of the message and budget are available for inspection by the public; and
  - The time and place, not less than one (1) week after such publication, for a public hearing on the budget.
- **Amendment Before Adoption.** After the public hearing, the City Council may adopt the budget with or without revision. In revising the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law or for debt service or for estimated cash deficit, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than the total of estimated income.
- **Adoption.** The City Council shall adopt the budget on the same day it adopts the levy as required by State Statute. The adopted budget will include major revenue categories and major expenditure/expense categories aligned with combined financial statements in the City's Comprehensive Annual Financial Report. Adoption of the budget shall constitute appropriations of the amounts specified therein as expenditures from the funds indicated and shall constitute a levy of the property tax therein proposed.

Enforcement of the Budget - It is the policy of the City of Mankato to establish budget roll-up groups. These budget roll-up groups will define total budget amounts that will not be exceeded for the respective service area. Budget roll-up groups will not include salaries and benefits or inter-fund transfers. Expenditures may not exceed the total budgeted amount; however, individual line items within a specific budget roll-up group may be exceeded. It is the responsibility of each respective department head to monitor and ensure that each budget roll-up group, within their department, is not exceeded. In the event that a budget roll-up group expenditures exceeds the allotted budgeted amount, the department head can request a budget transfer. A budget transfer is the movement of fund from one service area to another within the same fund. Each budget transfer request will require the approval of the respective department head(s), City Manager and Finance Director.

Implementation, Monitoring and Amendment – The budget and its policies are implemented through the objectives of individual departments and accounting controls of the Finance Department. Progress in the implementation of the budget is monitored monthly through reports to the City Council comparing actual expenditures and revenues with the budget. In these reports, financial data can be presented at a higher level of detail than the final budget. These reports include an analysis of the city's financial condition. Department heads may also report on the progress of departmental objectives and performance measures.

In the event it becomes necessary to modify the adopted budget, then a budget amendment maybe requested by the respective department head. A budget amendment is defined as the increase in an appropriation for any given fund. Any budget amendment must be requested by the respective department head, approved by the City Manager and Finance Director and ultimately approved by City Council action. In addition, any City Council action that appropriates funding, not included with the original budget constitutes a budget amendment.

Any significant addition or supplemental additions to spending programs are brought to the City Manager. Upon the approval and direction of the City Manager, an official budget amendment is drafted and presented to City Council for approval through passage of a resolution. Such amendments shall consider the impact on both revenues and expenditures/expenses so that a balanced or positive balance is attained.

Property Tax

- The city strives to contain the annual increase to the property tax levy at the rate of growth to the net tax capacity.
- The annual property tax levy allocated towards debt services shall not exceed 5,500,000 annually.

BASIS OF ACCOUNTING

Fund Accounting

The accounts of the City are organized on the basis of funds and budget roll-up groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for

with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate.

Governmental resources are allocated to the accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, for budgeting purposes:

Governmental Funds

General Fund - The general fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service Funds - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds - Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by the proprietary funds.

Proprietary Funds

Enterprise Funds - Enterprise funds are used to account for operations and are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Fund - Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the City on a cost-reimbursement basis.

CAPITAL IMPROVEMENT PROGRAM (CIP) POLICY

- The City will develop a multi-year plan for capital improvements and update it annually. The five-year budget capital improvement will be approved and incorporated into the operating budgets.
- The adoption of the five-year CIP is to assist in planning and provide direction for City departments, but it does not establish permanent Council commitment to projects either in scope or timeline of construction.
- The City will identify the estimated cost and potential funding sources for each capital project proposal before it is submitted to the Council for approval and in that process will determine the most effective financing method for the proposed project. All construction projects shall include at least a ten percent contingency prior to receiving bids.

- The City will make all capital improvements in accordance with the adopted capital improvement program, or as it is amended by the Council. Capital purchases, not otherwise funded through an approved budget, shall require City Council approval.
- The City will coordinate development of the capital improvement budget with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
- The City will use inter-governmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and City priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
- The City will maintain all its assets at a level adequate to protect the City's and its citizens' capital investment and to minimize future maintenance and replacement costs.
- The CIP may be amended throughout the year by the City Council.

DEBT POLICIES

The City of Mankato traditionally issues debt on an annual basis. The debt policies provide a framework for managing the City's debt-funded capital financing activities in a way that balances costs to current and future taxpayers without endangering essential City services. The policies include:

- The City will confine long-term borrowing to capital improvements, equipment or projects that have a life of more than 5 years and cannot be financed from current revenues. The City shall not use long-term debt to finance current operations.
- The City may issue debt under the City Charter. Charter Bonds may be issued in an amount equal to ¼ of 1% of the assessed valuation of the City in any calendar year without approval of voters in a referendum election (Section 6.15 of City Code).
- The Department of Finance may recommend the issuance of tax increment bonds. If the City of Mankato has entered into a tax increment financing (TIP) plan with a developer that identifies TIP bonds as a financing source, then a determination is made to either issue the bonds or internally finance the project. TIP bonds are only issued if a TIP Plan document identifies bonding as a finance source.
- The Department of Finance may recommend the issuance of revenue general obligation bonds if the City intends to pledge the revenue of a particular fund.
- The City's Department of Finance in conjunction with its municipal advisor will review all outstanding debt annually for refinancing opportunities.
- Net general obligation debt (debt outstanding less sinking funds and reserves) will not exceed the statutory limit of 3% of the estimated market value of taxable property in the City as required by Minnesota Statute, Section 475.53.
- Where possible, the City will use special assessment, revenue (including G.O. backed revenue) or other self-supporting type bonds instead of general obligation bonds.
- The City will strive to keep the total maturity length of general obligation bonds below 20 years. In all cases, the maturity shall be shorter than the life of the related assets.
- The City will maintain regular communications with bond rating agencies about its financial condition and will follow a policy of full disclosure in every financial report and bond

prospectus. The City will comply with the Securities Exchange Commission (SEC) reporting requirements.

- The Finance Director will maintain a record of all outstanding debt service principal and interest and funding sources.
- The City's financial team for the issuance of debt shall consist of the City Manager, Finance Director, applicable department management (related to the projects to be financed), City Legal Counsel, designated bond counsel and municipal advisor in order to effectively plan and fund the City's capital investment projects.
- The City shall comply with IRS regulations concerning use of, and reinvestment of bond proceeds. The City shall monitor and comply with IRS regulations with regard to potential arbitrage earnings. If arbitrage earnings are believed to be above amounts provided by IRS regulations, the City will set aside earnings in order to pay the appropriate amount to the federal government as required by IRS regulations.
- The City shall provide full secondary market disclosure related to outstanding debt.

FUND BALANCE

Fund balances and targets provide financial flexibility that allows for wise short and long term financial planning. Adequate fund balances provide the City with options to respond to many issues and afford a buffer against shocks and other forms of financial risk. A fund balance policy helps the organization when it is necessary to address a financial downtown or wisely plan for the use of additional funds.

Reasons to adopt targeted fund balances:

- **Plan for Contingencies** - Although a budget should be a well thought out plan to provide services, build and maintain amenities over the short term and plan for expansion in the long term, there is no guarantee that anticipated revenue or planned expenses will match or meet needs each year. Portions of the budget rely on more elastic revenue sources – such as sales tax and state shared revenue – which results in a volatile revenue structure. Additionally, local events such as closure of a major employer, or a downturn in building and property value growth can also negatively affect revenues. Further, there are a number of funds and projects that rely on federal and state revenue sources either for grants or other funding, which could be diverted if there is a nationwide economic swing. Finally, extreme events like major winter storms, flooding or tornado can increase operating or capital costs.
- **Maintain or Improve Bond Rating** - Bond rating agencies evaluate several financial indicators to assess the fiscal health of the city and overall economic health of the broader community. An adequate level of fund balance is considered a sign of creditworthiness because it enhances the city's ability to repay debt on time and in full despite economic or other financial pressures. Fund balances should be maintained at an appropriate level considering the unique characteristics of each government's regional attributes. Rating agencies generally view sudden, unplanned drops in fund balances unfavorably. Planned financial expenditures and sound guidelines for financial sources and uses mitigate changes in fund balance, market volatility, and revenue structure that is sometimes out-

side of the city's direct control.

- **Mitigate Interest Expenses** - There are two main methods for avoiding interest expense through the use of fund balance reserves; (1) internally finance projects using available reserves rather than issuing debt, and (2) cover ongoing expenditures when revenue is unavailable using fund balance rather than delaying or financing projects that would otherwise be fundable. Paying for projects as you go allows government more spending flexibility because less revenue is used to meet future debt service obligations. The city has typically set aside capital replacement funds to pay for equipment, vehicles, and building improvements from existing resources, used 10-year debt issuances for ongoing surface transportation repair, replacement and expansion, and only accessed large longer term issuances for very large projects (Grand Hall, Civic Center, etc.)
- **Generate Investment Income** - Treasury management occurs throughout the year to assure that available fund balance can be invested with a priority on liquidity, financial strength of the creditor, diversity of the portfolio, and finally yield. A well-planned program that can rely on a known amount of cash on hand to invest can provide additional revenue to supplement annual recurring revenue streams. This revenue can help to add to fund balance or fund occasional needs.
- **Ensure Cash is Available when Revenue is Not** - Assuring a fund balance reserve policy is in place and followed allows the city to assure funds are available during periods of the year when revenue inflow is slow but expenditures remain steady. For example, the city relies heavily on local property tax and state funded local government aid. These two sources make up almost 75% of the general fund budget but are received only twice each year. There are numerous funds that rely on cash flow available from reserves to maintain operations (and pay for ongoing cost) while awaiting annual or biannual payment streams. Maintaining adequate reserves that account for inflow and outflow patterns provide balance for known seasonal differences in revenue availability.

Fund Balance Reserve Targets:

Governmental Funds for governmental activities

- General Fund – Maintain a minimum unrestricted fund balance of 40-55% of the next year's budgeted expenditures. This assists in maintaining adequate levels of fund balance to provide for cash flow requirements and contingency needs because major revenues, including property taxes and other governmental aid are received in the second half of the fiscal year requiring all prior expenses to cash flow.
- Debt Service Fund - The debt service fund accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds. This fund is the source for surface transportation projects, community investment plan (CIP) and special revenue projects. There is no targeted fund balance, but rather a target of providing 30% of property tax levied for debt service and capital projects.

Nonmajor Capital Project Funds - Created to account for all resources used for the acquisition of capital facilities by a governmental unit or tax increment except for those financed by enterprise

funds. There is no fund balance target but the source of funds must be sufficient to repay the capital project within the identified time period. Expenditures from the project fund are held as a liability to the source fund until the project is complete and the liability is paid to make the source fund whole. Once this occurs the project fund is closed.

Special Revenue Funds – Created to account for specific revenues that are legally restricted to expenditure for particular purposes. There is no fund balance target because the source of funds may only be expended for the specific purpose and expenditures are only made if funds are available for the specific purpose. Essentially, these funds are self-balancing.

Internal Service Funds

- Central Garage: This fund accounts for the maintenance of vehicles in the city fleet and recommendation and purchase of essential vehicles. The primary source of revenue is cost reimbursement from other city departments related to service provided, primarily gas and oil, parts and labor necessary for maintenance and operation of the fleet. The targeted fund balance is three months operating expense.
- Equipment replacement: This fund provides the necessary resources to replace the City's major equipment and vehicles in a manner to assure the longest useful life for the related service area. The most significant revenue source is cost reimbursed from other departments based on depreciated asset life of the assigned vehicles and equipment. The targeted fund balance is two years of operating and capital expense.
- Administrative Services: This fund accounts for the cost of providing administrative services to all functions of the City. The fund also maintains the Pension Liability reported as part of GASB. The primary source of funding is cost reimbursement from other city departments and agencies that are provided service. The fund balance target is ____% Pension Liability and 6 months operating expense.
- Central Insurance: This fund accounts for all activities related to the group health insurance plan which is self-insured by the city. The source of funds are costs reimbursed by other departments related to pay premiums associated with personnel allocated to each department. The targeted fund balance is 100% of the average of the 10 largest claims received in the last two years, 100% of IBNR plus a premium stabilization fund of not less than 20% of future year premiums.
- Capital Replacement (Building Fund): This fund accounts for capital replacement of the public works, IGC, and public safety center facilities. The source of funds are transfers from the departmental budgets that use the facilities. The targeted fund balance is 25% of the annual transfer.
- Parks Capital Replacement: This fund accounts for a general fund transfer made annually which provides resources to maintain, replace, and enhance neighborhood parks. The fund balance target is 25% of the annual transfer.

Major Enterprise Funds – This set of funds comprise the major utilities operated by the City. In addition to the funds below, The Utility Operations Fund accounts for the administration and oversite of all functions of the Utility Department. The primary revenue source is the fixed cost

of service charge for water and wastewater. The targeted fund balance is three months of operating expense.

- Water Utility: The Water Operations Fund accounts for costs associated with the water utility, including treatment, maintenance and storage, insuring that user charges are sufficient to pay for related costs of service. The primary revenues are fees for the sale and provision of water. The targeted fund balance is three months of operating expense and one year of debt service.
  - Water Fund
  - Water Capital Improvements Fund
- Wastewater Plant Fund: The Wastewater Treatment Plant Fund accounts for costs associated with the processing of all wastewater treatment including city and customer communities and insures that user charges are sufficient to pay for related costs of service. The targeted fund balance is three months of operating expense and one year of debt service.
  - Wastewater Plant Fund
  - Wastewater Plant Capital Improvement Fund
- Wastewater Collections Fund: The Wastewater Collections Fund accounts for costs associated with city of Mankato wastewater customer costs and insures user charges to cover the cost of service. The major revenue within this fund is generated from consumption fees paid by customers. The targeted fund balance is three months of operating expense and one year of debt service.
  - Sewer Collection
  - Sewer Collection Capital Improvement Fund

Nonmajor Enterprise Funds

- Stormwater Fund: This fund accounts for the cost of drainage operations and capital repair. The fund balance target is 25% of average annual capital expense.
- Refuse Fund: This fund accounts for the cost of refuse collection, recycling collection, and landfill fees. The targeted fund balance is three months of operating expense.

Sales Tax Fund (Sales Tax Policy) – The sales tax fund accounts for all activity associated with collecting and expending Sales Tax dollars. Revenue is from sales tax and vehicle taxes collected. The Fund balance target is one and one half year's debt service.

- Airport Capital Replacement (Sales Tax) – This fund holds transfers from the Sales Tax Fund intended to pay for the ongoing capital repair and replacement of the Airport. The targeted fund balance is two years Sales Tax transfer.
- Parking Capital Replacement (Sales Tax) – This fund holds transfers from the Sales Tax Fund intended to pay for the ongoing capital repair and replacement of City Parking Ramps. The targeted fund balance is two years Sales Tax transfer.
- Riverfront Park Capital Replacement (Sales Tax) – This fund holds transfers from the Sales Tax Fund intended to pay for the ongoing capital repair and replacement of Riverfront Park. The targeted fund balance is two years Sales Tax transfer.
- Civic Center Capital Replacement (Sales Tax) – This fund holds transfers from the Sales

Tax Fund intended to pay for the ongoing capital repair and replacement of the Civic Center. The targeted fund balance is two years Sales Tax transfer (excluding the transfer for FF&E).

- Civic Center/Arena Operations Fund – This Fund accounts for the operating revenues and expenses of the Civic Center. The fund holds prior year liabilities for capital projects and operating deficits. Eligible expenses are being reimbursed with future sales tax. Expenses that became ineligible due to the change in state authorized use of the tax will be funded with future transfers of available revenue. The fund balance target is 3 months operating.

Fund Balance Classification and Use, Generally

Fund balance is divided into five classifications based primarily on the extent to which the city is bound to observe constraints imposed upon the use of resources reported in the governmental funds. These classifications are defined as follows.

Nonspendable fund balance – amounts that are not in spendable form (e.g., prepaid items and inventories of supplies). Resources that must be maintained intact pursuant to legal or contractual requirements are also considered nonspendable.

- Restricted fund balance – amounts subject to externally enforceable legal restrictions (creditors, grantors, contributors, and by law through constitutional provisions or enabling regulations).
- Committed fund balance – amounts that can be used only for specific purposes determined by a formal action of the government's highest level of decision-making authority (City Council). Commitments may be changed or lifted only by the City Council taking the same formal action that imposed the constraint originally. The City Council must take action on these commitments before year end.
- Assigned fund balance – amounts a government intends to use for specific purpose; intent can be expressed by the government body or by and official or body to which the governing body delegates the authority. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or limited. The authority to "assign" fund balance is delegated to the City Finance Director.
- Unassigned fund balance – This includes all spendable amounts not contained in the other classifications and, therefore, not subject to any constraints. Only the General Fund can report a positive amount of unassigned fund balance.

Restricted amounts are considered to be spent first when both restricted and unrestricted fund balance is available. Additionally, the city would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

INVESTMENT POLICIES

This policy has been developed to serve as a reference point for the management of city assets. It is the policy of the City to invest public funds in a manner which provides for the following in

order of importance: Safety; Liquidity; and Yield (return on investment) that conforms to all federal, state and local regulations governing the investment of public funds. All investments purchased by the City are expected to be held until maturity. The City will invest in securities that match the City's operational, short-term and longer term core reserve needs.

This Investment Policy applies to all financial assets of the City. All cash and investments are pooled together to achieve economies of scale for each entity.

Investments shall be made with judgment and care under circumstances existing at the time the investment is made. The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. The prudent person standard requires that a fiduciary exercise discretion and average intelligence in making investments that would be generally acceptable as sound. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal liability for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse situations. Investment procedures developed for the Finance Department must be complied with by those with access to and management responsibilities for City investments.

Funds of the City will be invested in accordance with Minnesota statutes 118A. The objectives (and priorities) of the investment policy shall be safety, liquidity, yield, and marketability (in that order). The investment portfolio shall be managed in a manner consistent with these objectives and priorities.

Objectives

The primary objective of the City of Mankato's investment activities shall be:

- Safety - Safety of principal is of critical importance to the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of principal in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
  - Credit Risk - the risk of loss due to failure of the security issuer or backer will be minimized by:
    - Limiting investments to the types of securities listed under “Authorized and Suitable Investments” of this investment policy.
    - Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisors with which the City will do business
    - Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized. Insurance or collateral may be required to ensure return of principal.
  - Interest Rate Risk - the risk that the market value of securities in the portfolio will fall due to changes in market interest rates will be minimized to:
    - Provide for liquidity by reviewing cash flow requirements and make investments

to meet the shorter cash flow needs, thereby avoiding the need to sell securities in the open market prior to maturity.
    - Manage the average maturity of the overall portfolio to be consistent with the risk profile of the City not to exceed 3.5 years, excluding investments matching longer term debt.
- Liquidity - The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements as reasonably anticipated. The portfolio will be structured so that the liquid component, a minimum of five percent of total investments, of the portfolio will be invested only in short-term securities maturing in less than thirty days. Additionally, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). Furthermore, a portion of the portfolio may be placed in money market mutual funds or local government investment pools which offer same day liquidity for short-term funds.
- Yield/Return on Investment - The City's investment portfolio shall be designed with the objective of attaining a market rate of return. The core of investments is limited to low-risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:
    - A security with declining credit may be sold early to minimize loss of principal.
    - A security swap that would improve the quality, yield, or target duration in the portfolio.

Liquidity needs of the portfolio require that the security be sold.

For diversification purposes, the assigned percentage reflects the maximum percentage allowed (for each category) within the total investment portfolio. There is no mandated requirement for assets to be invested in any of the categories as listed below:

Demand Deposits (FDIC or NCUSIF backed) checking accounts	75%
Time Deposits (FDIC or NCUSIF backed)	100%
Municipal Depository Funds (Local Government Investment Pool)	50%
Super NOW Accounts (FDIC or NCUSIF backed)	50%
Certificates of Deposit (FDIC or NCUSIF backed)	50%
Sweep Accounts	50%
Commercial Paper (Rating of A1, P1, or F1)	50%
Repurchase Agreements (30 day maturity & FDIC backed)	50%
Federal Government Direct Obligations	100%
Federal Financing Bank Obligations	100%
Government Sponsored Securities	100%

The Finance Director will select a preferred maturity period when evaluating a potential investment. This date will consider either potential cash flow requirements or conformance to a maturity guideline. When selecting certificates of deposit, the Director will inform the financial

institution if pledged collateral will be required prior to obtaining an interest rate quotation. If no specific maturity or cash flow need is required, then the market trend or yield curve may be used to determine an advantageous maturity.

The Director will attempt to maintain a minimum of thirty days cash flow requirement in the master checking account or a government approved money market fund. Available funds exceeding the thirty day cash flow requirements will be defined as "available excess funds" subject to the following desired maturity schedule. The following guidelines may be deviated from if so directed by the City Manager. The available excess funds shall be scheduled to coincide with projected cash flow needs.

Maturities in this category shall be timed to comply with the following minimum guidelines:

Under 1 year	10% minimum
Under 2 years	30% minimum
Under 3 years	50% minimum
Under 4 years	60% minimum
Under 5 years	70% minimum
Under 10 years	80% minimum
Under 15 years	90% minimum
Under 20 years	100% minimum

If at the end of any fiscal year the above minimum percentages are exceeded the Director shall execute all new investment transactions in shorter term instruments until the minimum standards are met.

Investments for the City, as well as for its component units, are reported at fair value. The broker cash funds operate in accordance with appropriate state laws and regulations. The reported value of these funds is the same as the fair value of the shares.

The Minnesota Municipal Money Market Fund (4M Fund) is regulated by Minnesota Statutes and the Board of Directors of the League of Minnesota Cities and is an external investment pool not registered with the Securities Exchange Commission (SEC) that follows the same regulatory rules of the SEC under rule 2a7. The city's investment in this trust is measured at the net asset value per share provided by the pool which is based on an amortized cost method that approximates fair value.

Delegation of Authority

- Management responsibility for the investment program is delegated by the City Manager to the Finance Director, who shall establish written procedures for the operations of the Investment Program consistent with this Investment Policy. The Finance Director, with assistance from finance department staff, shall:
- Monitor performance of the investment portfolio;

- Ensure funds are invested in accordance with the policy;
- Analyze, recommend and implement policy and operational procedures that will enhance the City's investment program;
- Ensure that proper internal controls are developed to safeguard investment assets.
- No person may engage in an investment transaction except as provided under the terms of this Policy and the procedures established by the Finance Director. The Finance Director shall be responsible for all investment transactions and shall establish a system of internal controls to regulate the activities of subordinates.

Ethics and Conflicts of Interest

The City Manager, Finance Director, and Finance staff involved in the investment process shall refrain from conducting personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Investment staff shall annually disclose to the City Clerk any material financial interests as required by state statute. Investment staff shall subordinate their personal investment transactions to those of the City, particularly with regard to the time of purchases and sales, and shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City.

Prohibited Investments and Transactions

Prohibited investments include inverse floaters, range notes, interest only strips derived from a pool of mortgages (collateralized mortgage obligations), and any security that could result in zero interest accrual if held to maturity.

Specifically restricts:

- Obligations whose coupon payments are determined largely or entirely by an embedded range accumulation option. For example, range notes; these securities are used primarily to enhance interest rates when an investor is confident in a forecast.
- Obligations whose payment represents the principal stream cash flow from underlying mortgage backed securities collateral. For example, Collateralized Mortgage Obligations (CMO).
- Obligations that the interest rate and principal repayment adjusts opposite to the changes in the market. For example, inverse floaters.
- Obligations that under certain environments may pay no interest. For example, principal only securities.
- Obligations that have a maturity that will extend longer than five years under certain rate environments. For example, mortgage backed securities. Additionally, mortgage-backed securities that are defined as high risk or in certificates of deposit secured by letters of credit issued by federal home loan banks are not permissible investments.

Investment Policy Adoption

The City's Investment Policy shall be adopted by resolution by the City Council. The Policy shall be reviewed on a biannual basis by the Finance Department and any modifications made thereto must be approved by the City Council. The Investment Policy will be consolidated within the Financial Management Policy.

PURCHASING POLICY

Employees will be responsible for creating a requisition for each accounts payable purchase. Each requisition will require vendor and purchasing information from the user. Users may enter multiple line items or purchases within a single requisition, as long as the said items are from the same respective vendor.

Purchase Cards:

Purchase cards will be issued to departments and various divisions as deemed necessary for use during emergencies, employee travel, online purchase(s) or unpredictable circumstances. Each purchase card, unless otherwise authorized by the City Manager, will contain a maximum limit of $1,000 per purchase, with a total monthly transaction limit not to exceed $5,000. It shall be the purchase card user's responsibility to submit all receipts associated with the card within 72 hours of purchase, or in the event of business travel, 72 hours from the time a user returns to their primary work location.

Purchase cards should not be utilized for any purchase of goods and/or services associated with contracts, inventory items, PayPal/EBay, or unapproved travel related expenditure as outlined in the City of Mankato Personnel Policy.

Purchase cards should not be used for personal use. Failure to adhere to the provisions associated above will result in additional user(s) training and/or revoking utilization of city of Mankato p-cards.

Wire Transfers:

All wire transfers are executed by the Finance Director and approved (via phone call from the financial institution) by the staff accountant. A security code is required by the financial institution prior to executing any wire transfer. All wire transfers are entered into the ledger system electronically by the Finance Director. All wire transfers are then approved by the City Manager through the accounts payable software.

Bank Transfers:

The City's Ledger system classifies certain activities as bank transfers. These entries, in essence, are the execution of ACH debit activity or EFT debit activity to certain vendors as required. The Finance Director enters all bank transfer activity electronically into the accounts payable soft-

ware. All bank transfers are approved through the electronic approval process set up in the accounts payable software.

TRAVEL POLICY

It is the purpose of this policy statement to establish adequate internal controls to satisfy Internal Revenue Service (IRS) regulations, State laws, and to provide a framework to use as a guide to prescribe circumstances for which travel reimbursements or travel purchasing card transactions will be authorized. Employees are expected to utilize the same care when incurring official expenses that a prudent person would utilize if traveling on personal business.

City Reimbursement of Travel Costs

The City encourages the development of an employee's skills and knowledge when it is determined by the Department Director to be directly related to an employee's position. Employees shall receive approval prior to participating in training.

Work Schedules

The Department Director will make every effort to arrange for work schedules around training course schedules in a manner where there will be no disruption of service. Employees are encouraged to take training courses outside of their work schedule whenever possible.

If an employee has adjusted his/her work schedule to attend an ongoing class during their normal work hours, they must obtain written approval of the work schedule adjustments from the Department Director. A copy of the document outlining the adjusted work schedule and the Department Director's written approval must be filed in the City's personnel file for the specific employee. Each Department Director is responsible for obtaining approval from the City Manager for such changes.

Reimbursement

Within budgetary constraints, the City will reimburse an employee for full or partial cost for successful completion of approved related or required training. All training is subject to supervisory approval. Successful completion means that the employee receives certification or a score that the training organization classifies as passing. The City will not reimburse an employee for college tuition or training costs for unrelated or elective course work. In addition, the City will not reimburse special class fees, activity fees, book fees, and/or cost of supplies.

Upon approval, employees in travel status may be reimbursed for expenses described below in the amounts actually incurred, not to exceed any maximum amounts specified in the Expense Reimbursement Schedule. This schedule will be updated annually and distributed to department supervisors. Reimbursable expenses may include, but are not limited to, the following: Mileage for use of privately owned vehicles, commercial transportation (air, taxi, rental cars, etc.), meals, lodging, parking, and baggage handling.

To receive reimbursement for the outlined expenses, a receipt must be submitted with the reimbursement form where possible. Receipts must be submitted for reimbursement for lodging and airfare. Requests for reimbursement generally should be submitted no later than one hundred twenty (120) days from the date the expense was incurred.

(1) Automobile Travel. Employees shall use a City vehicle for all travel within the State of Minnesota except when authorized or instructed to use their own vehicle. An employee electing to use their personal vehicle when a City vehicle is available does so at their own risk and shall not be reimbursed. The City shall not be responsible for any damage to the employee's vehicle or any other vehicle if the employee elects to use their own vehicle when a city vehicle is available. This provision does not apply to those employees who receive a car allowance.

(2) Mileage. Employees shall be reimbursed at the current IRS rate for each mile driven on City business, while using a non-city furnished vehicle. Reimbursement will not be made when a City vehicle is available. Toll charges shall be reimbursed.

(3) Lodging: Hotel/Motel. Employees are encouraged to select the least expensive lodging within a reasonable proximity of the activity if not staying at the training/conference site. If the cost exceeds the maximum reimbursement rate, reimbursement must be approved with prior authorization from the appropriate Department Director. Reasonable costs and gratuities for baggage handling will be reimbursed.

(4) Meals and Gratuities. Employees shall be reimbursed at the rate specified in the Expense Reimbursement Schedule for daily allowable meals and gratuities. When on travel status for more than one day, meal reimbursements for meals may be combined, but in no circumstances will there be reimbursement of greater than the sum of the reimbursement maximums for the three daily meals. Breakfast reimbursements may be claimed if the employee is away overnight. Lunch reimbursements may be claimed if the employee is in travel status more than 35 miles away from his/her normal office or is away from home overnight.

Dinner reimbursements may be claimed if the employee cannot return home until after 8:00pm or is away from home overnight.

(5) Alcoholic Beverages. There will be no reimbursement for alcoholic beverages.

Meetings

The City Council and/or staff will not hold breakfast, luncheon, or dinner meetings at the expense of the City except where, in their opinion, they provide an advantageous setting for conducting business with visitors, commissions, or committees not practical under other conditions or when the amount or type of business necessitates working through meal times.

(1) Food Expense Allowed. Whenever it is in the best interest of the City and a public purpose is served, the

employee shall be reimbursed for expenses incurred for meals for themselves, visitors, and/or other guests.

(2) Commissions and Committees. Commissions and committees created by the City Council or appointed under State or Federal law may incur no food or entertainment expense unless specifically authorized in the regulations under which they are operating or by special designation by the City Manager.

(3) Parking. Parking fees are reimbursable. Parking costs will not be reimbursed for storing an employee's vehicle at the airport.

Out-of-State Travel

Out of state travel will be restricted to City Council members, the City Manager, and Department Directors except under extraordinary circumstances. Exceptions must receive prior approval from the City Manager. No retroactive approvals shall be made. Requests for exception from this provision must be submitted by Department Directors annually for regularly scheduled events to the City Manager, even if portions of the identified training may be reimbursed by outside entities. The request should include a budget for the out of state travel identifying all expenses, including compensation for staffing coverage, compensatory time, vehicle rentals, meals, lodging, and other related travel expenses. Requests must be submitted to the City Manager by the Department Director at least sixty (60) days in advance of the training for incidental events.

Air Travel

Employees and officials shall be reimbursed for the lowest cost air transportation when it is used for out-of-state travel. No reimbursement will be made for Business or First Class travel. Reasonable costs and gratuities for baggage handling will be reimbursed.

Alternate Travel

If an alternate form of transportation (i.e., train bus, etc.) is used, approval for reimbursement will be subject to approval by the Department Director and the City Manager. Approval is unlikely if direct and indirect costs exceed the cost of air travel. Reasonable costs and gratuities for baggage handling will be reimbursed.

International Travel

International travel will be restricted to the City Manager and City Council members. No exceptions shall be made to this policy.

Spouses / Companion Travel

A spouse or other individual may accompany a City employee at the employee's expense. Travel expenses will not be reimbursed if incurred by a spouse or other individual accompanying an employee on business.

PROCEDURES

Reporting & Recordkeeping

The Banks and Investment Companies are required to provide a monthly statement identifying all holdings and all transaction activity. Investment statements are reconciled each month by the staff accountant as part of the reconciliation process.

The investment securities in the portfolio are marked to Market on a quarterly basis. This action is performed by the Finance Director. A spreadsheet identifying all securities in the portfolio is used to balance to the General Ledger.

The Department of Finance maintains all monthly Broker Dealer statements. In addition, all transaction activity is kept in a separate file. The Department maintains spreadsheets of all investment securities in the portfolio. An annual recap is calculated for accrued interest. A separate spreadsheet that recaps all General Ledger activity by month is also maintained. A master listing of principal cash flows is kept on a spreadsheet. The Finance Department maintains a listing of all securities by full maturity (with the next call date -if any).

Requisition Approval Process:

Once a requisition is created it will go through a workflow approval process. Each department is responsible for establishing their own workflow approval process. Department Heads may assign authorization to approve requisitions based on each budget roll-up group. If sufficient funds are available in the line item, the transaction is approved if less than $500.

All purchase orders over $1,000 will require approval by the City Manager or his/her designee. The City Manager or his/her designee will approve purchases over $1,000 on a daily basis. All purchase orders are approved by the Finance Director or his/her designee.

Requisition Variance:

In the event, a vendor's invoice is received that is in excess of $1,000 and/or 10% of the approved requisition amount, it shall be deemed null and void. To correct, a user must adjust the amount of the goods/services within the purchase order and resend it through the approval process. This is to include various tax and freight fees.

Purchase Orders:

Once a requisition has been approved through the appropriate workflow, a notification will be sent to the originator of the requisition. At such time, the originator or their designee shall be responsible to convert the requisition into a purchase order.

Receiving Document:

After an invoice is received from a vendor it will be the user's responsibility to create a receiving document to ensure accurate receipt of goods. After which, a user or their designee shall print a

bar code and place it on the first page of the vendor invoice and to scan the invoice into Tyler Content Manager (TCM). Thereafter, the Accounts Payable Clerk will release funds and pay invoice.

Expense Vouchers:

Expense Voucher reimbursements are created based upon travel information supplied by the employee. Each employee is required to submit the actual invoice for lodging and airfare per city policy. Meal reimbursement invoices may be required by the respective department head. Meal reimbursements for employees are limited to the amounts listed in the city policy. Employees may exceed the meal reimbursement limits if the department head expressly communicates that as such on the electronic expense voucher. Each employee must submit their own expense voucher for reimbursement. Expense vouchers must not co-mingle the expenses of more than one employee. Each department is responsible for compliance to city policy. Expense vouchers are reviewed for compliance internally by key personnel identified through the workflow and approval hierarchy established within the financial software. Expense vouchers not in compliance with city policy will be denied & sent back to the originator for re-submittal.

Payment Process:

All payments (purchase orders, wire transfers, bank transfers, and expense vouchers) are coordinated and prepared for payment by the Accounts Payable Clerk. All records are balanced prior to processing checks. Utilizing the Accounts Payable software, the Accounts Payable Clerk accesses the check stock and executes the check run. The check run is verified by a check and balance system to match against a computerized edit generated by the software.

Records:

All disbursements entered into the accounts payable system are scanned & archived into the imaging software by either the Operations Assistant or the Accounts Payable Clerk. All original documents are then kept in storage for a minimum of two years after the year of the fiscal year. The imaging system can be accessed via the On-Base software maintained by the City Information Technology staff.

Use Tax:

The Accounts Payable Clerk reviews disbursements to determine if the State Use Tax should be applied. The Use Tax is applied & processed by the Accounts Payable Clerk. The Finance Director files the monthly Sales Tax Report & assures that the Use Tax applied is reported & paid to the MN Department of Revenue.

1099 Reporting:

All 1099 Reports are prepared by the Accounts Payable Clerk.

Checks:

All accounts payable check stock are kept in a fire resistant file & stored in a separate room in the Finance Department. The room is locked & has limited access. The Accounts Payable Clerk, Staff Accountant, & Finance Director have access to the room.

Oversight:

The City Council is provided an electronic PDF file of all disbursements. The PDF file is organized alphabetically by vendor as well as by fund.

Sales Tax Policy

Sales Tax policy considerations related if approved sales tax extension/expansion is granted:

Related to New Capital Constructions:

- Any new construction, expansion or improvement being underwritten by sales tax proceeds should require the following:
  - That the Council be provided information which outlines the anticipated operational costs associated with the improvement. This information should highlight anticipated sources of operational revenue. *Should any of the operational revenue be reliant on levy or general fund revenues, specific notation of this should be made in materials presented to the council and made available for public review.*
  - If operational revenues are derived by a non-related entity to the City, all agreements to that effect should be presented to the governing body before access to sales tax dollars be officially offered for consideration. Included in this should be:
    - Details that provide the length of the financial commitment by the third party and
    - Amounts of the financial assurances committed by the third party.
    - Contracts/lease agreements if applicable
    - Information related to whom responsibility for capital replacement, improvements and/or enhancements will fall. Should the City absorb or maintain any fiduciary responsibility related to post-construction capital improvements or depreciation then a plan providing where the source of those dollars shall come from should be provided at the time of consideration.
  - **If state or other governmental appropriations are used in conjunction with the sales tax,** appropriations received either through grant or bonding are to be used as matching or primary funding source for a new construction project then:
    - If dollars have been officially approved for usage by statue or official agreement at the time the request has been presented to the Council, then apply other protocols listed.
    - If dollars are to be requested or are in consideration of being requested then the Council, prior to receiving a request seeking such dollars, should receive details related to ownership post-construction, depreciation – repair party responsibilities and post-construction operational understandings. Any place-holder dollars used to secure bonding or act as pledge/grants from the sales tax need to be recognized within the sales tax budget structure and notated as unencumbered and available for the purpose of the project. **A time stamp should be placed as to when those dollars would no longer be unencumbered and updates as to the status of the unencumbered dollars should be presented annually in sales tax budget documents.**
  - Any commitment by the City to absorb operational responsibility for any new constructed facilities where construction or expansion dollars are provided by the sales tax should be outlined and provided prior to the governing body making such provi-

sions possible.

- Any new construction or expansion not affiliated with any previously owned city asset at the time of referendum passage related to the extension and expansion of use of the local option sales tax should require a "super majority" vote for approval as identified as five of seven members of the Mankato City Council, provided the following apply:
  - Any cash payment appropriation from either/or sales tax cash reserves or current budgeted fiscal year sales tax receipts that in aggregate reach or exceed $750,000 for any specified project
  - Any bond issuance underwritten by Mankato local option sales tax dollars where the indebtedness and interest charges will equal $1.5 million or greater.
- Any improvement or capital expansion of a facility owned by the City of Mankato at the time of referendum and statue approval for use related to the extension and expansion of use of the local option sales tax shall not require a super majority approval but will be subject to all other provisions highlighted.

Part of the annual City Budget

- Provide information related to the special accounts associated with holding proceeds and expenditures made from sales tax proceeds
- Provide within the annual document
  - Updated cash balances held within the fund
  - Expenditures made since previous update
  - Remaining balances of bonds outstanding as of previous update, listed separately
  - End date of each separate bond underwritten by sales tax proceeds and bond schedule showing interest rates of each bond
  - Anticipated Capital Expenditure requests within the CIP provided for upcoming budget to be financed by sales tax proceeds
  - Remaining available dollars as permitted by most recent statute
  - All depreciation accounts associated with funding by Sales Tax
  - Listing of all dollars held as "unencumbered" for budget purposes

Inclusion into next Debt Management Survey

- Outlier attached as an addition to the "Capital Funding Strategy". This outlier will explain the stated objectives of utilizing the sales tax to pay for bond issuance where it is the primary or sole source of revenue for repayment.
- Attach within the Debt Management Survey the following:
  - Most current to date information that shows outstanding indebtedness to bonds issued per sales tax repayment, assessments of future obligations.

Master Cash Flow
City Sales Tax
Civic Center Facility
Revised 11/7/2017

October 31, 2017	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
Balance on January 1	**3,773,830**	4,098,760	1,331,685	1,579,979	2,236,107	2,892,235	3,548,363	4,048,712	4,549,061	5,049,410	5,549,759	
Cash Inflows:												
Energy Savings Transfer - Dehumidification	-	-	36,971	36,971	36,971	36,971	36,971	36,971	36,971	36,971	36,971	332,739
Energy Savings Transfer - Ameresco Project	-	63,378	63,378	63,378	63,378	63,378	63,378	63,378	63,378	63,378	63,378	633,780
Scoreboard Revenue	-	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	450,000
MSU Leasehold Revenue	155,779	155,779	155,779	155,779	155,779	155,779	-	-	-	-	-	934,674
Sales Tax - Furniture / Fixtures / Equipment	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000
Sales Tax - Civic Center Capital	250,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	3,750,000
Available Funds	4,179,609	4,767,917	2,087,813	2,336,107	2,992,235	3,648,363	4,148,712	4,649,061	5,149,410	5,649,759	6,150,108	45,759,094
Cash Outflows:												
Proposed CIP Projects:												
2017 Posted Expenditures	(80,849)											(80,849)
Ameresco Energy Project		(633,000)										-
2018 Arena Energy Conservation Measures (De-Humidification)		(798,635)										(798,635)
2018 Arena Upgrades (De-Humidification)^		(1,361,953)										-
2018 Arena Improvements (De-Humidification)		(346,248)										-
Roof Replacement — 1995 Original		(151,396)										(151,396)
Walk-through Metal Detectors		(45,000)										-
Roof Replacement - Civic Center & Banquet Hall			(407,834)									(407,834)
Arena Exterior Painting											(300,000)	(300,000)
Furniture / Fixtures / Equipment		(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(1,000,000)
												-
												-
Projected Expenditures	(80,849)	(3,436,232)	(507,834)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(400,000)	(5,124,915)
Balance on December 31	4,098,760	**1,331,685**	**1,579,979**	**2,236,107**	**2,892,235**	**3,548,363**	**4,048,712**	**4,549,061**	**5,049,410**	**5,549,759**	**5,750,108**	

^ As noted at Nov 6, 2017 Work Session, specification for de-humidification will require future consideration of a second unit, with minimum cost of $800,000-$$1,000,000 within the above timeline

Master Cash Flow
City Sales Tax
Airport Capital Improvements

October 31, 2017	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
Balance on January 1	**97,104**	19,427	(258,823)	(282,923)	(182,923)	(82,923)	17,077	117,077	217,077	317,077	(1,826,673)	
Cash Inflows:	-	-	-	-	-	-	-	-	-	-	-	-
Airport Tenants		45,000	-	-	-	-	-	-	-	-	-	45,000
FAA Funding	-	270,000	1,108,800	-	-	-	-	-	-	-	-	1,378,800
MN DOT Funding	-	682,100	299,100	-	-	-	-	-	-	-	-	981,200
Sales Tax - Airport Capital Improvements	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,100,000
Available Funds	197,104	1,116,527	1,249,077	(182,923)	(82,923)	17,077	117,077	217,077	317,077	417,077	(1,726,673)	1,655,574
Cash Outflows:												
Proposed CIP Projects:												
2017 Posted Expenditures	(177,677)											(177,677)
												-
Airport Master Plan - Phase II		(300,000)										(300,000)
Airport Trim Mower		(70,000)										(70,000)
Airport Hangar Repair		(150,000)										(150,000)
Airport Runway Snow Blower		(133,000)										(133,000)
Airport Terminal Remodel		(350,000)										(350,000)
Airport Certification Part 139		(372,350)										(372,350)
												-
Airport MALSR Approach			(300,000)									(300,000)
Airport Runway 15 / 33 Concrete Repair			(50,000)									(50,000)
Airport SRE Building Addition			(800,000)									(800,000)
Airport Wildlife Perimeter Fencing			(382,000)									(382,000)
Airport Certification Part 139										(2,243,750)		(2,243,750)
												-
												-
												-
Projected Expenditures	(177,677)	(1,375,350)	(1,532,000)	-	-	-	-	-	-	(2,243,750)	-	(5,328,777)
Balance on December 31	19,427	(258,823)	(282,923)	(182,923)	(82,923)	17,077	117,077	217,077	317,077	(1,826,673)	(1,726,673)	

Master Cash Flow
City Sales Tax
Parking Capital Replacement Fund

October 31, 2017	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
Balance on January 1	**192,604**	390,940	305,940	250,940	450,940	650,940	850,940	1,050,940	1,250,940	1,450,940	1,650,940	
Cash Inflows:												-
												-
												-
												-
Sales Tax - Parking Capital Improvements	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,200,000
Available Funds	392,604	590,940	505,940	450,940	650,940	850,940	1,050,940	1,250,940	1,450,940	1,650,940	1,850,940	10,697,004
Cash Outflows:												
Proposed CIP Projects:												
2017 Posted Expenditures	(1,664)											(1,664)
												-
Civic Center Ramp - Stairwell Rehab		(150,000)										(150,000)
Mankato Place Ramp - Expansion Joint Rehab		(60,000)										(60,000)
Graif Lot / Blue Brick Lot / MPR Lot		(75,000)										(75,000)
												-
Cherry Street Ramp - Expansion Joint Rehab			(65,000)									(65,000)
Downtown Lots Surface Rehab			(120,000)									(120,000)
Ramp Surface Scrubber			(70,000)									(70,000)
												-
												-
												-
												-
Projected Expenditures	(1,664)	(285,000)	(255,000)	-	-	-	-	-	-	-	-	(541,664)
Balance on December 31	390,940	305,940	250,940	450,940	650,940	850,940	1,050,940	1,250,940	1,450,940	1,650,940	1,850,940	

Master Cash Flow
City Sales Tax
Riverfront Park Capital Replacement Fund
Revised 11/1/2017

October 31, 2017	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
Balance on January 1	**100,117**	36,827	(138,998)	11,002	61,002	161,002	(163,998)	(63,998)	36,002	136,002	236,002	
Cash Inflows:												
												-
												-
Sales Tax - Riverfront Park Capital Improvements	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,100,000
Sales Tax - Riverfront Park FF&E			50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	450,000
Available Funds	200,117	136,827	11,002	161,002	211,002	311,002	(13,998)	86,002	186,002	286,002	386,002	1,960,962
Cash Outflows:												
Proposed CIP Projects:												
2017 Ported Expenditures	(69,315)											(69,315)
RFP - Park Improvements Berm/Grading	(93,975)	(31,025)										(125,000)
RFP - Park Improvements Concrete Tiers		(104,500)										(104,500)
RFP - Park Improvements Various ADA Projects		(140,300)										(140,300)
RFP - Re-Route Park Entrance				(100,000)								(100,000)
RFP - Park Improvements						(475,000)						(475,000)
RFP - Chain Link Fence Improvements												-
												-
RFP - Park Improvements / Conrete / Fencing					(50,000)		(50,000)	(50,000)	(50,000)	(50,000)		(250,000)
Projected Expenditures	(163,290)	(275,825)	-	(100,000)	(50,000)	(475,000)	(50,000)	(50,000)	(50,000)	(50,000)	-	(1,264,115)
Balance on December 31	36,827	(138,998)	11,002	61,002	161,002	(163,998)	(63,998)	36,002	136,002	236,002	386,002	



Glossary

Glossary

Accrual Basis – The basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, regardless that the receipt of cash or the payment of cash may take place in another accounting period.

Adopted Budget – The financial plan of revenues and expenditures for a fiscal year as adopted by the City Council.

Appropriation – A specific amount of money authorized by the City Council, generally during adoption of the annual budget, used to make expenditures for specific purposes.

Assessed Valuation – A value established by the City Property Appraiser for all real or personal property for use as a basis for levying property taxes.

Balanced Budget – When expenditures are exactly offset by an equal amount of revenue.

Bond – A written promise to pay a sum of money on a specific date at a specified interest rate as detailed in a bond resolution.

Budget – Line item revenue estimates and appropriations adopted by City Council for the following year.

Budget Adjustment – A revision to the adopted budget occurring during the fiscal year as approved by the City Council by an amendment or a transfer.

Budget Calendar – The schedule of key dates involved in the process of adopting and executing an adopted budget.

Capital Improvement Program (CIP) – A five-year plan for proposed capital improvements. Also called Community Investment Plan.

Capital Outlay – Purchase of fixed assets that have a value of $10,000 or more, and a useful life of more than four years.

Certified Levy – Total tax levy of a jurisdiction which is certified to the County Auditor.

Carry-Over – Re-appropriation of budget authority for an expenditure to the following year to allow completion of the project. Carry-overs require City Council approval.

City Council – The elected body of members making up the legislative arm of the local government in Mankato.

Contingency (or Undesignated Appropriations) – Budget for expenditures which cannot be placed in departmental budgets, primarily due to uncertainty about the level or timing of expenditures when the budget is adopted. The contingency fund also serves as a hedge against shortfalls in revenue.

Deficit – The excess of expenditures over revenues.

Department – Basic organizational unit of City government responsible for carrying out related functions.

Division – Basic organizational unit of City government that is functionally unique in its service delivery.

EBT – (Electronic Benefit Transfer) A method of electronically issuing food stamp benefits.

Encumbrance – An account used to record the estimated amount of purchase orders or contracts chargeable to an appropriation. The account is credited when goods or services are received and the actual expenditure of the appropriation is known and recorded.

Enterprise Fund – A fund in which the services provided are financed and operating similarly to those of a private business enterprise, i.e., through user fees.

Estimated Market Value – Represents the selling price of a property if it were on the market. Estimated market value is converted to tax capacity before property taxes are levied.

Expenditure (Expense) – Decreases in financial resources other than through interfund transfers.

Five-Year Model – A planning tool used to assess the opportunities and challenges of future budget years based on scenarios of the current budget year.

Fund – An independent fiscal and accounting entity which is segregated for the purpose of performing specific activities or achieving certain objectives.

Fund Balance – Difference between fund assets and fund liabilities (the equity) in governmental funds. Fund balances will be classified as reserved or unreserved.

Reserved Fund Balance – Legally segregated for specific use. They are not available for discretionary appropriation.

Designated Funds – Establish tentative plans for, or restrictions on, the future use of financial resources.

Undesignated Fund Balance – The funds remaining after reduction for reserved and designated balances.

In addition, many of the special funds have restricted use, depending on the legal restrictions governing the levy of the funds they contain. Examples are the Debt Service Fund and the Capital Projects Fund.

Full-Time Equivalent (FTE) – Equivalent of one employee working fulltime, or 2,080 hours per year. An FTE can be filled by any number of employees whose combined hours total 2,080 per year.

GASB (Governmental Accounting Standards Board) – It is the highest source of accounting and financial reporting guidance for state and local governments.

General Fund – The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenues to provide city-wide operating services.

GFOA (Government Financial Officers' Association) – The professional association of state and local finance officers in the United States who are dedicated to the sound management of government financial resources. The association sets program standards for GFOA's Certificate of Achievement for Excellence in Financial Reporting.

GIS – Geographic Information Services.

Indirectly Funded Amount – The portion of appropriations not funded by program revenues such as fees and grants. The portion is funded form shared revenues such as property tax, intergovernmental revenues or a City-wide fee not directly attributable to any one program.

Levy – To impose taxes, special assessments, or service charges or the amount of those taxes, assessments or charges.

Local Performance Aid – A state program for cities and counties that is intended to provide an incentive for local governments to develop and maintain performance measurement systems.

Major Account Series – Three classifications of expenditures made by the City include:

Salaries, wages and benefits – Costs relating to employees or temporary help, including fringe benefits.

Materials, supplies and services – Costs relating to articles of a non-durable nature such as office supplies, professional and technical services, utilities and maintenance, operations and City support services.

Capital Outlay – Costs of durable goods such as furniture and equipment.

Market Value Credit – Started in 2002, this is the primary State program for property tax relief. The State remits a portion of sales and income taxes to local government to assist in keeping property taxes down.

Modified Accrual Basis – Under the modified accrual basis of accounting, revenues are recognize in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

Net Assets – The equity associated with general government less liabilities.

Operating Budget – Financial plan for the fiscal year which authorizes proposed personnel complements, expenditures and the revenues to finance them.

Program – Within each Department are several divisions or programs in the City, each charged with carrying out a specific function.

Preliminary Budget – Budget submitted by the City Manager to the City Council, prior to establishing the levy.

Strategic Priorities – Refers to the funds available for allocation to one-time or capital projects not funded through the budget process. These funds can be allocated from a direct levy or from any surplus that may result at the end of the budget year.

Tax Capacity – City tax base for the purpose of levying property taxes. Properties are multiplied by a Statutory rate which converts into the tax bases (see also Tax Classification Rate).

Tax Capacity Rate – Tax rate applied to tax capacity in order to generate property tax revenue. The rate is obtained by dividing the property tax levy by the available tax capacity.

Tax Classification Rate – Rates at which estimated market values are converted into the property tax base. The classification rates are assigned to properties depending on their type (residential, commercial, farm, etc.) In some cases there are two tiers of classification rates with the rate increasing as the estimated market value increases.

Tax Increment Financing – Financing tool originally intended to combat severe blight in areas which would not be redeveloped “but for” the availability of government subsidies derived from locally generated property tax revenues.

Truth-in-Taxation – Procedures adopted by the 1989 Minnesota Legislature intended to improve accountability in the adoption of the budget and property tax levy of local governments. These procedures are revised annually.

Working Capital – Current assets minus current liabilities. This measure is used as a gauge in determining appropriate fund balances.

City of Mankato

Leading the way...

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