

NORTH MANKATO CITY COUNCIL WORKSHOP
October 17, 2011

2012 Budget

A. Revised Bonded Debt Schedules

Enclosed please find updated bonded debt schedules for your budget workbook. These schedules have been updated with the addition of the 2011A and 2011B Port Authority bonds. You will note that our total bonded debt has fluctuated in a very narrow range over the last 10 years. The gross bonded debt per capita at yearend will be virtually the same as it was in 2001.

B. House Research Simulation Report

Enclosed you will find the House Research Report on the impacts of the change in the Market Value Homestead Credit. The first three pages are an overview and the other pages are the impact projections for North Mankato, Mankato, St. Peter and New Ulm.

C. Fee Schedule

Attached you will find a report from the Finance Director comparing current fees with the City of Mankato.

D. Snow Removal

The Public Works Director, the Police Chief and Street Superintendent will be on hand to discuss snow removal policies.

E. Revised Budget Worksheet

As per Council request, the department heads have reviewed their budgets and provided some reduction alternatives for your consideration. The Sports Institute is surveying other communities regarding their signage at recreational facilities. That report will be presented at a future workshop.

October 10, 2011

CITY OF NORTH MANKATO
 BONDED DEBT
 12/31/2011

Fiscal Year	Population	Total Bonded Debt	General Obligation Debt	G.O. Special Assessment Debt	G.O. Utility Revenue Bonds	Port Authority Revenue Bonds	Tax Incremental Bonds	Gross Bonded Debt Per Capita	Special Assessment Debt Per Capita
2001	12,054	29,641,873	1,025,000	15,434,000	4,592,873	7,625,000	990,000	2,459	1,280
2002	12,316	30,263,977	750,000	16,886,000	4,317,977	7,320,000	990,000	2,457	1,371
2003	12,429	31,099,658	450,000	17,728,000	4,976,658	6,980,000	965,000	2,502	1,426
2004	12,489	28,967,973	1,965,000	14,259,000	5,233,973	6,585,000	925,000	2,319	1,142
2005	12,577	30,029,822 *	1,920,000	16,145,000	4,959,822	6,125,000	880,000	2,387	1,284
2006	12,817	34,299,054	2,360,000	19,255,000	6,204,054	5,645,000	835,000	2,676	1,502
2007	12,935	33,935,920	2,015,000	19,199,000	6,726,920	5,210,000	785,000	2,624	1,484
2008	13,003	33,736,063	3,805,000	18,053,000	8,673,063	2,510,000	695,000	2,594	1,388
2009	13,045	35,104,528	3,576,000	17,176,000	11,432,528	2,235,000	685,000	2,691	1,317
2010	13,394	33,816,257	2,963,000	17,593,000	10,415,257	2,030,000	815,000	2,525	1,314
2011	13,494	34,049,192	2,488,000	15,735,000	9,656,192	4,900,000	1,270,000	2,523	1,166

* Net of Refunding.

CITY OF NORTH MANKATO
SCHEDULE OF INDEBTEDNESS
12/31/11

	Issued	Retired	Outstanding	Final Maturity	Principal Due/2012	Interest Due/2012
G.O. Street Reconstruction Bonds - 2004	\$1,035,000	\$355,000	\$680,000	2/1/20	\$65,000	\$28,195
G.O. Capital Improvement Plan Bonds-2008C	2,145,000	525,000	1,620,000	2/1/19	195,000	49,860
G.O. Equipment Certificates of Indebted.-2009A	306,000	118,000	188,000	12/1/14	61,000	4,700
TOTAL DEBT (100% TAXES)	\$3,486,000	\$998,000	\$2,488,000		\$321,000	\$82,755
Revenue Bonds						
G.O. Wastewater Treatment Note - 1997	1,032,679	561,487	471,192	2/20/19	55,922	15,572
G.O. Sewer Refunding Bonds - 2003	945,000	805,000	140,000	2/1/12	140,000	2,380
G.O. Capital Improvement Bonds - 2004	1,445,000	325,000	1,120,000	2/1/25	60,000	50,675
G.O. Utility Improvement Bonds - 2006B	1,600,000	305,000	1,295,000	2/1/21	110,000	51,561
G.O. Utility Revenue Bonds - 2007B	890,000	130,000	760,000	2/1/23	50,000	31,203
G.O. Water Revenue Bonds - 2008B	2,295,000	90,000	2,205,000	2/1/29	45,000	85,085
G.O. Utility Revenue Bonds - 2009B	690,000	70,000	620,000	2/1/24	40,000	21,215
G.O. Sales Tax Revenue Bonds - 2009C	2,560,000	265,000	2,295,000	2/1/24	135,000	77,516
G.O. Sales Tax Revenue Bonds - 2010B	750,000	0	750,000	2/1/25	50,000	20,950
TOTAL UTILITY REVENUE BONDS	\$12,207,679	\$2,551,487	\$9,656,192		\$685,922	\$356,157
Port Authority						
G.O. Port Authority Revenue Bond - 1994A	940,000	785,000	155,000	5/1/13	75,000	9,300
G.O. P.A. Taxable Refunding Bonds 2003	1,610,000	1,320,000	290,000	2/1/13	145,000	10,875
G.O. P.A. Taxable Refunding Bond - 2009A	1,370,000	130,000	1,240,000	2/1/19	140,000	41,271
G.O. Taxable TIF Bonds - 2010D	815,000	0	815,000	2/1/24	0	35,508
G.O. P.A. Bonds 2011A (TH14)	3,215,000	0	3,215,000	2/1/34	0	58,672
G.O. Taxable TIF Bonds - 2011B	455,000	0	455,000	2/1/35	0	13,458
TOTAL PORT AUTHORITY BONDS	\$8,405,000	\$2,235,000	\$6,170,000		\$360,000	\$169,084
Special Assessment Bonds						
G.O. Improvement Note - 1999	442,988	227,988	215,000	8/1/19	24,000	6,751
G.O. Improvement Bond of 2001	1,325,000	1,265,000	60,000	2/1/12	60,000	1,275
G.O. Capital Improvement Bonds of 2005A	2,495,000	1,320,000	1,175,000	2/1/20	190,000	39,180
G.O. Improvement Bonds of 2005D	1,600,000	820,000	780,000	2/1/16	165,000	24,189
G.O. Improvement Bonds of 2006C	1,760,000	700,000	1,060,000	2/1/18	160,000	39,200
G.O. Improvement Bonds 2007A	2,550,000	1,175,000	1,375,000	2/1/18	385,000	48,056
G.O. Improvement Bonds 2008A	1,815,000	385,000	1,430,000	2/1/19	185,000	44,600
G.O. State Aid Street Bond of 2009D	3,120,000	140,000	2,980,000	4/1/25	175,000	95,613
G.O. Improvement Bonds 2010A	2,305,000	0	2,305,000	12/1/27	0	75,350
G.O. Refunding Bonds 2010C	4,355,000	0	4,355,000	2/1/22	300,000	93,978
TOTAL SPECIAL ASSESSMENT BONDS	\$21,767,988	\$6,032,988	\$15,735,000		\$1,644,000	\$468,192
TOTAL CITY BONDED INDEBTEDNESS	\$45,866,667	\$11,817,475	\$34,049,192		\$3,010,922	\$1,076,188

House Research Simulation Report: Property Tax

Simulation #11F1

Date 9/20/2011

Steve Hinze, Legislative Analyst (steve.hinze@house.mn)

DESCRIPTION

BASELINE: Final Pay 2011

ALTERNATIVE: Pay 2011 under MVHC conversion with no levy change

This report compares actual property taxes payable in 2011 to what property tax burdens would be in 2011 if the market value homestead credit had been replaced by a homestead market value exclusion (as it was for pay 2012 in Laws 2011, Special Session #1, chapter 7). This run is a slight revision over its predecessors (#11C8 and #11C9), incorporating some minor updates in a few data elements reported by the counties and correcting a few minor errors. The run is designed to show the effect of the MVHC conversion – for the most part, no adjustments to levies have been made, i.e. the simulation assumes levies are the same, except that jurisdictions with permanent credit reimbursement reductions in law were assumed to reduce their levies by the amount of the permanent reduction (so that their levy is equal to what is really their net levy under current law).

KEY POINTS

- **Statewide, property taxes would be higher by \$272 million, or 3.4%, according to the simulation.**
- **On a statewide average basis, property tax changes vary by property type from +2.5% (on commercial-industrial property) to +6.6% (on agricultural property).** Increases on other large property types are 3.2% on residential homesteads, 4.6% on residential non-homestead property, 4.6% on apartments, 3.3% on public utility property, and 3.8% on seasonal-recreational property.
- **Note that** the simulation does not show any difference in the market value of homestead properties under the conversion. However, the exclusion is taken into account in computing the overall tax burden for each class of property, and in computing taxes for the hypothetical homes shown at the bottom of each page. The aggregate effect of the exclusion is reflected in the change in tax capacity shown in the tables in the middle of each page of the simulation.

The simulations are estimates only. House Research strives to make property tax simulations accurate, but simulations are only approximations of reality. They depend upon judgments about how much local government officials will decide to levy, which are highly speculative. Generally the results are most accurate on a statewide level, and tend to be less accurate as the jurisdiction under scrutiny gets smaller.

ASSUMPTIONS:**BASELINE: Final Pay 2011**

- **Property values** (taxable market values) are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are actual levies reported by county auditors on the abstracts of tax lists.
- **Property tax credits** are actual amounts reported by county auditors on the abstracts of tax lists.

ALTERNATIVE: Pay 2011 under MVHC conversion with no levy change

- **Market values** are the same as baseline.
- **County, city and town levies** are the same as baseline. No adjustments were made for jurisdictions that might choose to reduce levies in light of the elimination of the credit, except that cities and towns now subject to a reduction in market value credit reimbursements were assumed to reduce levies since they would no longer be subject to the reductions (meaning that the levy amount was adjusted to reflect the actual net yield of the levy under current law).
- **School district and special taxing district levies** were assumed not to change.
- **Agricultural market value credit amounts** are actual amounts reported by county auditors on the abstracts of tax lists.
- **The state property tax levy** was not changed.

SIMULATION PARAMETERS

	Baseline	Alternative
Disabled homestead	0.45%	0.45%
Residential homestead:		
<\$500,000	1.0	1.0*
>\$500,000	1.25	1.25
Residential non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income	0.75	0.75
Commercial-industrial-public utility:		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
Commercial seasonal recreational:		
Homestead resorts (1c):		
<\$600,000	0.5	0.5
\$600,000 - \$2,300,000	1.0	1.0
>\$2,300,000	1.25	1.25
Nonhomestead resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Non-commercial seasonal recreational:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Agricultural land & buildings:		
Homestead:		
<\$1,140,000	0.5	0.5
>\$1,140,000	1.0	1.0
Nonhomestead		
Agricultural and rural vacant	1.0	1.0
Managed forest land	0.65	0.65
Credits:		
Homestead:		
Rate	0.4%	0%
Maximum	\$304	\$0
Phase-out rate	0.09%	0%
Agricultural homestead land:		
Rate	0.3%	0%
Maximum	\$345	\$0
Phase-out rate	0.05%	0%

House Research Department

* Tax capacity reduced by amount of homestead market value exclusion.

Nicollet County	North Mankato city
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Tax Burdens by Property Class	Estimated Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	644,208	644,208	0	0.0	7,747	8,084	337	4.4	1.20	1.25
Res Non-Hmstd	60,313	60,313	0	0.0	874	931	56	6.4	1.45	1.54
Misc props	3,960	3,960	0	0.0	64	68	4	6.5	1.62	1.73
Apartments	48,444	48,444	0	0.0	786	837	51	6.5	1.62	1.73
Low-inc Apts	6,282	6,282	0	0.0	63	67	4	6.4	1.00	1.06
Seasonal Rec	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo	25,022	25,022	0	0.0	663	694	32	4.8	2.65	2.78
Com/Ind Hi	114,793	114,793	0	0.0	3,996	4,190	194	4.9	3.48	3.65
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	8,160	8,160	0	0.0	283	296	14	4.9	3.46	3.63
Ag Hmstd House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	69	69	0	0.0	0	0	0	7.2	0.68	0.73
Ag Non-Hmstd	4,295	4,295	0	0.0	51	54	4	7.2	1.18	1.26
Total	915,547	915,547	0	0.0	14,526	15,222	696	4.8	1.59	1.66

Tax Base

Tax Rates

	Taxable Market Value					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	10,686	9,887	-799	-7.5	County	52.76	56.39	0.00	0.00
(-) TIF Tax Capacity	81	81	0	0.0	City/Town	45.40	49.10	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.05	20.13	14.98	14.98
(=) Taxable Tax Capacity	10,605	9,806	-799	-7.5	Special District	0.54	0.58	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	117.74	126.19	14.98	14.98

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	120,200	120,200	120,200	0.0	1,331	1,363	32	2.4	1.11	1.13
Res Hmstd: Avg Val	180,200	180,200	180,200	0.0	2,181	2,279	97	4.5	1.21	1.26
Res Hmstd: Hi Val	240,200	240,200	240,200	0.0	3,032	3,194	162	5.3	1.26	1.33
Res Hmstd: Ex-Hi Val	360,400	360,400	360,400	0.0	4,735	5,027	292	6.2	1.31	1.39
Apartment	300,000	300,000	300,000	0.0	4,865	5,182	317	6.5	1.62	1.73
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	3,973	4,163	190	4.8	2.65	2.78
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	9,195	9,638	444	4.8	3.06	3.21
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	33,564	35,191	1,627	4.8	3.36	3.52

Blue Earth County

Mankato city (part)

Tax Burdens by Property Class	Estimated Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,190,723	1,190,723	0	0.0	12,085	12,634	549	4.5	1.01	1.06
Res Non-Hmstd	228,456	228,456	0	0.0	2,760	2,889	129	4.7	1.21	1.26
Misc props	8,493	8,493	0	0.0	125	131	6	4.7	1.47	1.54
Apartments	237,560	237,560	0	0.0	3,348	3,508	160	4.8	1.41	1.48
Low-inc Apts	31,482	31,482	0	0.0	273	286	13	4.7	0.87	0.91
Seasonal Rec	318	318	0	0.0	4	5	0	4.8	1.41	1.48
Com/Ind: Lo	112,110	112,110	0	0.0	2,684	2,774	91	3.4	2.39	2.47
Com/Ind Hi	706,357	706,357	0	0.0	22,192	22,953	761	3.4	3.14	3.25
Publ U: Elec Gen	12,816	12,816	0	0.0	277	291	14	5.0	2.17	2.27
Publ U: Other	39,657	39,657	0	0.0	1,242	1,285	43	3.4	3.13	3.24
Ag Hmstd House	1,008	1,008	0	0.0	11	12	1	4.6	1.14	1.19
Ag Hmstd Land	504	504	0	0.0	2	3	0	5.5	0.49	0.52
Ag Non-Hmstd	23,804	23,804	0	0.0	240	253	13	5.3	1.01	1.06
Total	2,593,289	2,593,289	0	0.0	45,245	47,023	1,778	3.9	1.74	1.81

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	34,734	33,047	-1,687	-4.9	County	41.97	44.19	0.00	0.00	
(-) TIF Tax Capacity	854	854	0	0.0	City/Town	39.57	41.64	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.03	20.11	14.98	14.98	
(=) Taxable Tax Capacity	33,880	32,193	-1,687	-5.0	Special District	0.19	0.20	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	Total	100.76	106.15	14.98	14.98	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	110,900	110,900	0.0	1,011	1,054	43	4.3	0.91	0.95
Res Hmstd: Avg Val	166,200	166,200	0.0	1,701	1,777	76	4.5	1.02	1.07
Res Hmstd: Hi Val	221,600	221,600	0.0	2,392	2,501	109	4.5	1.08	1.13
Res Hmstd: Ex-Hi Val	332,400	332,400	0.0	3,774	3,949	175	4.6	1.14	1.19
Apartment	300,000	300,000	0.0	4,228	4,430	202	4.8	1.41	1.48
Comm/Ind: Lo Val	150,000	150,000	0.0	3,591	3,712	121	3.4	2.39	2.47
Comm/Ind: Med Val	300,000	300,000	0.0	8,303	8,586	283	3.4	2.77	2.86
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,296	31,333	1,037	3.4	3.03	3.13

Nicollet County

Mankato city (part)

Tax Burdens by Property Class	Estimated Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Res Non-Hmstd	173	173	0	0.0	2	2	0	5.4	1.26	1.33
Misc props	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Apartments	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo	874	874	0	0.0	22	23	1	4.0	2.55	2.65
Com/Ind Hi	1,963	1,963	0	0.0	66	68	3	4.1	3.34	3.48
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3	3	0	0.0	0	0	0	4.1	3.35	3.48
Ag Hmstd House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	21	21	0	0.0	0	0	0	6.2	1.11	1.18
Total	3,034	3,034	0	0.0	90	94	4	4.1	2.98	3.10

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	54	54	0	0.0	County	52.37	56.01	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	39.56	41.63	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.50	19.59	14.98	14.98	
(=) Taxable Tax Capacity	54	54	0	0.0	Special District	0.54	0.58	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	Total	110.97	117.80	14.98	14.98	

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Comm/Ind: Lo Val	150,000	150,000	0.0	3,820	3,974	154	4.0	2.55	2.65
Comm/Ind: Med Val	300,000	300,000	0.0	8,839	9,198	359	4.1	2.95	3.07
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	32,261	33,576	1,315	4.1	3.23	3.36

Nicollet County

St. Peter city

Tax Burdens by Property Class	Estimated Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	341,456	341,456	0	0.0	3,869	4,103	234	6.0	1.13	1.20
Res Non-Hmstd	43,382	43,382	0	0.0	594	641	47	8.0	1.37	1.48
Misc props	2,101	2,101	0	0.0	34	37	3	8.0	1.62	1.75
Apartments	26,467	26,467	0	0.0	414	447	33	8.1	1.56	1.69
Low-inc Apts	12,982	12,982	0	0.0	125	135	10	7.9	0.96	1.04
Seasonal Rec	162	162	0	0.0	3	3	0	8.1	1.56	1.69
Com/Ind: Lo	25,081	25,081	0	0.0	646	684	38	5.9	2.58	2.73
Com/Ind Hi	30,125	30,125	0	0.0	1,019	1,080	61	6.0	3.38	3.59
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,788	1,788	0	0.0	60	64	4	6.0	3.38	3.58
Ag Hmstd House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	38	38	0	0.0	0	0	0	9.0	0.56	0.61
Ag Non-Hmstd	22	22	0	0.0	0	0	0	9.0	1.12	1.23
Total	483,602	483,602	0	0.0	6,764	7,194	430	6.4	1.40	1.49

Tax Base

Tax Rates

	Taxable Market					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	5,349	4,848	-501	-9.4	County	52.77	56.40	0.00	0.00
(-) TIF Tax Capacity	663	663	0	0.0	City/Town	43.56	48.78	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.55	16.77	15.81	15.81
(=) Taxable Tax Capacity	4,685	4,185	-501	-10.7	Special District	0.54	0.58	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	112.42	122.53	15.81	15.81

Tax Burdens on
Hypothetical Properties

	Taxable Market				Net Tax			Effective Tax Rates	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	108,100	108,100	0.0	1,111	1,158	47	4.3	1.03	1.07
Res Hmstd: Avg Val	162,100	162,100	0.0	1,852	1,965	113	6.1	1.14	1.21
Res Hmstd: Hi Val	216,100	216,100	0.0	2,593	2,772	178	6.9	1.20	1.28
Res Hmstd: Ex-Hi Val	324,200	324,200	0.0	4,077	4,386	310	7.6	1.26	1.35
Apartment	300,000	300,000	0.0	4,690	5,069	379	8.1	1.56	1.69
Comm/Ind: Lo Val	150,000	150,000	0.0	3,865	4,093	227	5.9	2.58	2.73
Comm/Ind: Med Val	300,000	300,000	0.0	8,940	9,471	531	5.9	2.98	3.16
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	32,623	34,569	1,946	6.0	3.26	3.46

Brown County

New Ulm city

Tax Burdens by Property Class	Estimated Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	524,738	524,738	0	0.0	6,580	6,918	338	5.1	1.25	1.32
Res Non-Hmstd	43,618	43,618	0	0.0	678	747	69	10.1	1.56	1.71
Misc props	1,758	1,758	0	0.0	33	36	3	10.3	1.87	2.06
Apartments	16,537	16,537	0	0.0	293	323	30	10.3	1.77	1.95
Low-inc Apts	5,472	5,472	0	0.0	60	66	6	10.0	1.09	1.20
Seasonal Rec	658	658	0	0.0	11	12	1	10.4	1.66	1.83
Com/Ind: Lo	49,093	49,093	0	0.0	1,386	1,493	107	7.7	2.82	3.04
Com/Ind Hi	92,050	92,050	0	0.0	3,408	3,676	268	7.9	3.70	3.99
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	931	931	0	0.0	34	37	3	7.9	3.68	3.97
Ag Hmstd House	308	308	0	0.0	4	4	0	7.6	1.35	1.45
Ag Hmstd Land	71	71	0	0.0	0	0	0	19.6	0.42	0.50
Ag Non-Hmstd	2,398	2,398	0	0.0	30	34	3	11.5	1.27	1.42
Total	737,632	737,632	0	0.0	12,518	13,348	830	6.6	1.70	1.81

Tax Base

Tax Rates

	Tax Base				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	8,613	7,578	-1,035	-12.0	County	44.86	48.87	0.00	0.00
(-) TIF Tax Capacity	46	46	0	0.0	City/Town	64.15	72.97	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.85	18.45	18.32	18.32
(=) Taxable Tax Capacity	8,567	7,532	-1,035	-12.1	Special District	1.27	1.43	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	127.13	141.71	18.32	18.32

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change		Base	Alter
Res Hmstd: Lo Val	86,900	86,900	86,900	0.0	970	974	4	0.4	1.12	1.12
Res Hmstd: Avg Val	130,300	130,300	130,300	0.0	1,640	1,724	84	5.1	1.26	1.32
Res Hmstd: Hi Val	173,700	173,700	173,700	0.0	2,310	2,473	163	7.1	1.33	1.42
Res Hmstd: Ex-Hi Val	260,600	260,600	260,600	0.0	3,652	3,975	323	8.8	1.40	1.53
Apartment	300,000	300,000	300,000	0.0	5,317	5,864	547	10.3	1.77	1.95
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,234	4,562	328	7.7	2.82	3.04
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	9,787	10,553	766	7.8	3.26	3.52
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	35,704	38,511	2,807	7.9	3.57	3.85



CITY OF NORTH MANKATO

Memorandum

To: Wendell Sande, City Administrator
From: Clara Thorne, Finance Director
Subject: License, Permits and Miscellaneous Fee Schedule
Date: October 13, 2011
Cc:

Attached is a schedule comparing license, permits, and miscellaneous fees for the City of North Mankato with comparable fees in the City of Mankato. It is my understanding the Mankato fees are at 2011 rates and have not been updated for any projected increases in 2012.

The North Mankato fees are in the left column and Mankato fees are in the right column with those fees that are the same between the two cities highlighted yellow.

License, Permits and Miscellaneous Fees

General	North Mankato	Mankato
Assessment search	\$ 25.00	\$ 25.00
Burning permit	\$ -	
Cabaret	\$ 375.00 per year	
Carnival License	\$ 60.00 per day	\$ 60.00 per day
Charitable solicitation		\$ -
Cigarette	\$ 150.00	\$ 188.00 per year
City audit	\$ 5.00	
City budget	\$ 10.00	
City code	\$ 60.00	\$ 60.00
Coin operated amusement device		
per site	\$ 15.00	\$ 15.00
per device	\$ 15.00	\$ 15.00
City plat maps	\$ 5.00 + sales tax	
Community room rental	\$ 60.00	
Concession permit		
first day	\$ 20.00	
add'l day	\$ 5.00	
deposit	\$ 100.00	
Copies of city documents	\$ 0.25	
Dance license		
Annual		\$ 375.00
Single		\$ 5.00
Demolition permit	\$ 10.00	
Dog license		
neutered female/male 1 yr		\$ 5.00
non-neutered female/male 1 yr		\$ 10.00
neutered female/male 2 yrs	\$ 10.00	\$ 10.00
non-neutered female/male 2 yrs	\$ 20.00	\$ 20.00
duplicate 2 yrs	\$ 2.00	
Excavation permit	\$ 10.00 + type of surfacing	
Fireworks permit		\$ 50.00 per day
Mailbox license		
non-breakway		\$ 10.00
Mobile home park	\$ 60.00	
Moving permit	\$ 30.00	
Parade permit	\$ 15.00	\$ 15.00
Pawn shop license		\$ 313.00 per year
Peddlers		
per day	\$ 15.00	
per week	\$ 30.00	
two weeks		\$ 60.00
per month	\$ 60.00	
per 6 months	\$ 185.00	
Refuse hauling		
first vehicle	\$ 30.00	\$ 30.00
add'l vehicle	\$ 20.00	\$ 20.00
Rental license		
one-time app'l fee	\$ 25.00	
per unit	\$ 25.00	
up to 6 units		\$ 45.00
in excess of 6 unites		\$ 12.00
transfer fee		\$ 15.00
Snow removal	\$ 75.00 per hour; 1 hr min.	
Soft drink	\$ 20.00	\$ 20.00
Taxicab	\$ 20.00 per vehicle	\$ 20.00 per vehicle
Theater (based on seats)		
Tree trimmer licenses	\$ 50.00	
first vehicle (+ insurance verification)		\$ 50.00
add'l vehicle		\$ 10.00

License, Permits and Miscellaneous Fees

	North Mankato	Mankato
General Park and Forestry		
Park use		
Park shelter reservations	\$ 60.00	
Beer permit	\$ 25.00	
Deposit (refundable)	\$ 250.00	
Audio permit	\$ -	
Amplified music permit		\$ 25.00
Amplified music permit (deposit)		\$ 250.00
Park permit		
General		\$ 25.00
Gathering less than 100		\$ 50.00
Gathering 100-200		\$ 100.00
Gathering more than 200		\$ 150.00
Camping		
Unimproved site		\$ 14.00 per day
Improved sites w/electricity		\$ 17.00 per day
RV electricity less than 50 amp		\$ 20.00 per day
RV electricity 50 amp service		\$ 25.00 per day
Pavilion rental		\$ 50.00 per day/occurrence
Elks/Floyd Roberts Pavilion		
Non profit		\$ 50.00
Mankato residents (\$200 security deposit)		\$ 100.00
Out of town (\$200 security deposit)		\$ 125.00
4-H Building		
Non profit		\$ 100.00
Mankato residents (\$200 security deposit)		\$ 150.00
Out of town (\$200 security deposit)		\$ 200.00
Softball tournament fees		
Maintenance (Caswell)	\$ 35.00 per field	\$ 50.00
Maintenance (SCC)	\$ 20.00 per field	
Light fees	\$ 20.00 per hour	\$ 30.00
Dragging fees	\$ 6.00 per time	
Striping fees	\$ 6.00 per time	
Diamond dry	\$ 10.00 per bag	at cost
Performance fee (per tournament-refundable)		\$ 100.00
Deposit (applied toward fees if held)		\$ 50.00
Concession use		\$ 20.00 per day per complex
Swimming facility		
Up thru June 10		
Family	\$ 36.00	
Single	\$ 17.00	
Babysitter	\$ 5.00	
10-swim punch card	\$ 11.25	
From June 11		
Family	\$ 40.00	\$ 85.00
Single	\$ 19.00	\$ 45.00
Babysitter	\$ 5.00	
10-swim punch card	\$ 12.50	\$ 22.50
Single admission	\$ 1.50	\$ 2.50
Tourtellotte Pool (Mankato)		
General admission (wading pool)		\$ 1.00
Punch pass (wading pool)		\$ 10.00
Main pool private rental		\$ 75.00 per hour
Wading pool private rental		\$ 15.00 per hour
Tree planting		\$ 30.00
Boulevard tree purchase		\$ 35.00 \$50 on website
Recycle bin		\$ 2.41
Weed mowing	\$ 75.00 per hour	\$ 100.00 per hour

License, Permits and Miscellaneous Fees

	North Mankato	Mankato
Engineering		
Dumpster/container/trailer permit		
1-7 days		\$ 50.00 Proposed
8-14 days		\$ 75.00 Proposed
Each 7 day increment after 14 days		\$ 210.00 Proposed
Excavation permits		
Street		\$ 160.00
ROW		\$ 85.00
Structure moving		
Directional signage		\$ 30.00
Initial		
Initial		\$ 200.00
Annual		
Annual		\$ 100.00
Quest (plan download)		
Quest (plan download)		\$ 20.00
Food Carts in ROW		
Food Carts in ROW		\$ 155.00 annual
Planning		
Annexation petition	\$ 5.00 per acre (min \$100 - max \$600)	\$ 5.00
Conditional use permits	\$ 335.00 + \$2 per notice	\$ 335.00 + \$2 per notice
Encroaching right-of-way	\$ 155.00	\$ 155.00
Ordinance amendment	\$ 335.00	\$ 335.00
Plat subdivision		
Preliminary	\$ 60.00 + \$5 per lot	\$ 60.00 + \$5 per lot; + \$2 per no
Final	\$ 60.00 + \$10 /per lot over 10 lots	\$ 60.00 + \$10 per lot over 10 lot
Rezoning	\$ 335.00 + \$2 per notice	\$ 335.00 + \$2 per notice
Sign permit	\$ 30.00 + \$5 state surcharge	\$ 30.00 1st 100 sq ft, \$5 each a
Utility easements, street or alley vacation	\$ 325.00	\$ 325.00
Variance		
Residential + \$2 pr notice	\$ 95.00	\$ 95.00
All others	\$ 325.00	\$ 325.00
Wetland sequencing or replacement plan	\$ 270.00	\$ 270.00
Wetland exemption or no net loss determin	\$ 200.00	\$ 200.00
Wetland delineation review	\$ 100.00	\$ 100.00
Notification billing	\$ 2.00 for each required notice	\$ 2.00
Zoning maps	\$ 10.00	\$ 10.00
Plan review fees		
Residential		
New dwellings		
Single family	\$ 50.00	\$ -
Two family	\$ 75.00	\$ -
Townhome	\$ 50.00	\$ 50.00
3 units or more	65.00% of bldg permit fee	
Addition	\$ 25.00	
Similar plans	\$ 10.00 per each add'l set	
Accessory structures		
Garage	\$ 25.00	
utility shed	\$ 10.00	
Deck/porch	\$ 25.00	
Commercial		
New buildings	65.00% of bldg permit fee	
Additions		
Over 5,000 sq ft	65.00% of bldg permit fee	
Under 5,000 sp ft	32.50% of bldg permit fee	
Economic Development		
TIF	\$ 3,750.00 or actual, whichever is greater	
Grant applications	\$ 3,750.00 or actual, whichever is greater	
Industrial Revenue bonds	\$ 3,750.00 or actual, whichever is greater	
Building Permits		
Total valuation		
\$1.00 to \$500	\$ 23.00	\$ 23.00
\$501 to \$2,000	\$ 23.50 + \$3.05 for add'l \$100 or fraction thereof to \$2,000	\$ 26.55 to \$69.25
\$2,001 to \$25,000	\$ 69.25 + \$14.00 for add'l \$1,000 or fraction thereof to \$25,000	\$ 83.25 to \$391.25
\$25,001 to \$50,000	\$ 391.25 + \$10.10 for add'l \$1,000 or fraction thereof to \$50,000	\$ 401.35 to \$643.75
\$50,001 to \$100,000	\$ 643.75 + \$7.00 for add'l \$1,000 or fraction thereof to \$100,000	\$ 643.75 + \$7.00 for add'l \$1,000
\$100,001 to \$500,000	\$ 993.75 + \$5.60 for add'l \$1,000 or fraction thereof to \$500,000	\$ 993.75 + \$5.60 for add'l \$1,000
\$500,001 to \$1,000,000	\$ 3,233.75 + \$4.75 for add'l \$1,000 or fraction thereof to \$1,000,000	\$ 3,233.75 + \$4.75 for add'l \$1,000
\$1,000,001 and up	\$ 5,608.75 + \$3.15 for add'l \$1,000 or fraction thereof	\$ 5,608.75 + \$3.15 for add'l \$1,000
Plan review		
3 units or more	65.00% of bldg permit fee	65.00%
Industrial/commercial	65.00% of bldg permit fee	65.00%

License, Permits and Miscellaneous Fees

	North Mankato	Mankato
Plumbing Permit		
Per fixture	\$ 1.00	\$ 1.00
Per inspection	\$ 20.00	\$ 20.00
Plus residential	\$ 20.00 per unit	\$ 20.00
Plus commercial	\$ 20.00 per room	\$ 20.00
Plus re-inspections	\$ 20.00	\$ 20.00
State surcharge	\$ 5.00	\$ 5.00
Liquor		
On-sale intoxicating	\$ 3,375.00	
Class new		\$ 5,000.00
Class R (over 60% food)		\$ 3,000.00
Class RB (40-59% food)		\$ 4,000.00
Class B (20-39% food)		\$ 5,000.00
Sunday on-sale intoxicating	\$ 200.00	\$ 200.00
Club on-sale	\$ 300.00	\$ 300.00
Wine license	\$ 250.00	\$ 250.00
Bottle club (set-up license)	\$ 300.00	\$ 300.00
On-sale 3.2 liquor	\$ 250.00	\$ 250.00
Off-sale 3.2 liquor	\$ 30.00	\$ 30.00
Off-sale intoxicating	\$ 200.00	\$ 200.00
Temporary 3.2 liquor	\$ 25.00	\$ 25.00
Temporary intoxicating on-sale liquor	\$ 125.00	\$ 125.00
Temporary non enclosed license in the license premises (not to exceed 3 days)	\$ 125.00	\$ 125.00
Permanent non enclosed license in the license premises	\$ 375.00	\$ 375.00
Investigation fees (Liquor)		
On-sale intoxicating liquor	\$ 500.00	\$ 500.00
Off-sale intoxicating liquor	\$ 625.00	\$ 625.00
Club on-sale	\$ 625.00	\$ 625.00
Wine license	\$ 125.00	\$ 125.00
On-sale 3.2 liquor	\$ 125.00	\$ 125.00
Off-sale 3.2 liquor	\$ 125.00	\$ 125.00
Temporary 3.2 liquor	\$ 30.00	\$ 30.00
Temporary intoxicating	\$ 30.00	\$ 30.00
Police Department fees		
Duplication of audio tapes	\$ 10.00 per tape	
Duplication of pictures	\$ 6.00 per 1st picture; \$1 for add'l picture	
Police reports- accident, case file	\$ 0.25 each page	\$ 4.00 + \$0.25 add'l page

* Highlighted fees are equal between cities.

CITY OF NORTH MANKATO
 Potential Expenditure Reductions and Revenue Enhancements - 2012
 Budget Workshop
 10/03/11

Possible Revenue Enhancements

Licenses - Increase 25%	\$19,900	
Street Lighting User Fee \$1.00 /Month or \$4.35 / Acre	\$80,690	
Building Permits and Plan Review Fees - Increase 10%	\$21,800	
Other:		
Total Revenue Enhancements		

Required Reductions from Initial Budget Propopsal

7.50% Levy Increase	\$225,007
5.00% Levy Increase	\$345,361
2.50% Levy Increase	\$465,715

CITY OF NORTH MANKATO
 Potential Expenditure Reductions and Revenue Enhancements - 2012
 Budget Workshop
 10/17/11

<u>Expenditure Reductions</u>	<u>Possible Reductions</u>	<u>Reductions</u>
<u>Section 1</u>		
1 _____	_____	_____
2 _____	_____	_____
3 _____	_____	_____
4 _____	_____	_____
5 _____	_____	_____
6 _____	_____	_____
Total - Section 1		=====

<u>Section 2</u>		
7 Crossing Guards	\$15,000	_____
8 Twin Rivers Council for the Arts Appropriation	\$10,000	_____
9 Summit Center Appropriation	\$12,000	_____
10 Mass Transit - Bus Service	\$53,000	_____
11 Building Inspection Non-Capitalized Equipment	\$10,000	_____
12 Street Non-Capital Equipment	\$8,000	_____
13 Maintenance of Shop - Non-Capital Equipment	\$7,000	_____
14 Reduce Newsletter to 2 Times per Year	\$11,000	_____
15 Street Roof Repair	\$26,000	_____
16 Street Pipe	\$7,500	_____
17 Swim Facility	\$58,850 Net	_____
18 Eliminate Parkland Levy	\$8,500	_____
19 Defer Equipment Certificates 1 Year - Levy	\$69,000	_____
Total - Section 2		=====

CITY OF NORTH MANKATO
Potential Expenditure Reductions and Revenue Enhancements - 2012
Budget Workshop
10/17/11

Possible

Section 3

20 Reduce Training & Travel - Public Works	\$2,500	_____
21 Reduce Seasonal Employees - Public Works - Discontinue curbside brush pickup - Change special services to drop off only	\$20,000	_____
22 Reduce flowers - Park	\$2,000	_____
23 Reduce pool hours and staff	\$10,000	_____
24 Close warming house	\$4,000	_____
25 Defer sign replacements - 1 year	\$8,500	_____
26 Snow removal - call snow emergencies	\$5,000	_____
27 Library - Non-capital equipment	\$2,500	_____
28 Library - Summer Reading	\$3,500	_____
29 Miscellaneous	\$2,000	_____
Total - Section 3		=====
