



NORTH MANKATO, MINNESOTA

2014 PROPOSED BUDGET



City of North Mankato, Minnesota

To: Mayor Dehen & City Council
From: John D. Harrenstein, City Administrator
Date: August 2, 2013
Re: Revised DRAFT 2014 proposed budget

The proposed 2014 budget is a starting point for resolving fiscal challenges presented to the city by the previous recession, previous declines in local government aid, and deferred special assessments. These factors and others contributed to the city's bond rating being downgraded from Aa3 to A3 in March of 2013. Because bond ratings serve as a uniform understanding of any one municipality's fiscal strength, a downgrade clearly indicates action must be taken to resolve underlying problems. Therefore, the primary purpose of this proposed budget is to inform rating agencies, citizens, and other stakeholders a plan is in place resolving the systemic fiscal issues leading to the downgrade, policies have been enacted to reduce the risk of additional fiscal problems, and the organization is now positioned to focus on the quality of service provided to residents in a contemporary manner.

Total budgeted expenditures proposed in 2014 for the City of North Mankato are approximately \$17,214,737 compared to approximately \$20,504,091 in fiscal year 2013. The decrease of approximately \$3,289,355 is largely the result of the Highway 14 Interchange project being completed. Total tax capacity is estimated to increase by 1% to 9,974,311 and the city's tax rate is proposed to decrease to 53.977% as a result of the State's levy limit. General Fund spending is estimated to decrease by around \$157,775. Rate increases proposed for the water and wastewater utility result in spending increases for both funds of \$325,784 and \$278,709 respectively.

Debt Study – Interfund Loans

As identified by the debt study completed by Northland Securities, over the past years, approximately \$3.17 million dollars was borrowed by the debt service fund from the General Fund, Water Fund, and Wastewater Fund. A breakdown of the borrowed amount is as follows:

- General Fund \$1,733,208
- Water Fund \$1,083,000
- Wastewater Fund \$353,000

As proposed in the 2014 budget, all interfund loans will be repaid by making annual allocations from the debt service fund to each of the three funds until 2023. This 10 year repayment schedule, combined with estimates on special assessment collection, and anticipated land sales in North Port should allow the city to maintain a flat tax rate in the debt service fund unless other major capital projects are approved.

Staff recommends a **resolution** identifying the interfund loans that were made along with the proposed payment plan in the 2014 budget be adopted by the city council. In addition, staff recommends following adoption of the 2014 budget that the city update its **reserve fund policy** and adopt an **interfund loan** policy. All three efforts will signal to rating agencies, citizens, and other stakeholders that the risk of a similar situation occurring again has been mitigated.

Water Rate Increases

The 2014 Water Fund budget proposes \$2,050,684 in revenue and \$2,018,405 in expenditures. This includes \$355,000 in additional customer revenue achieved by increasing the cost per 1,000 gallons of water above 2,250 from \$2.95 to \$4.35. The bill for a home that uses 5,000 gallons of water per month will pay approximately \$3.85 more each month. A majority of the \$355,000 additional customer revenue will be used for regular on-going capital replacement/improvement projects for the water fund and to

maintain regular cash contributions to the equipment replacement plan. This rate increase serves two purposes: stabilizing cash balances for the five year forecast and reducing the need to borrow for small projects.

Please note that funding for the new water well estimated at 1.5 million dollars is not included as part of this rate increase. Additional rate increases will be needed at the time this project is approved.

Wastewater Fund

The 2014 wastewater fund budget proposes \$2,181,800 in revenue and \$2,050,755 in expenditures. This includes \$636,000 in additional customer revenue by increasing the cost per 1,000 gallons of water above 2,250 from \$3.45 to \$6.35. The bill for a home that uses 5,000 gallons of water per month will pay approximately \$8.00 more each month.

Estimates for the cash balance in the Wastewater Fund for the end of 2013 was approximately \$135,233 or 8% of budgeted expenditures. Even if the outstanding loan from the debt service fund is fully repaid to the wastewater fund in 2014, the fund's cash balance will become negative by the end of the next fiscal year without the proposed rate increase. Simply put, there is a structural imbalance in the wastewater fund that must be resolved. If the rate increase is implemented the fund will maintain a cash balance of between 18% and 28% in the five year forecast.

Like the water fund increase, the wastewater rate increases stabilizes cash balances and reduces the need to borrow for small projects. Of the \$636,000, one third stabilizes the fund, another third will be used for capital projects, and the remaining third will be used to compensate administrative charges for personnel previously charged to only the water and general fund.

Please note that if the clarifier project proposed by the city of Mankato is approved in 2014, an additional rate increase will be needed to pay for the costs of treatment plant upgrades.

Affordability of rate increase

Even with the rate increases in the water and wastewater funds, North Mankato's charges for these services remain one of the lowest in the region (see tables below).

Area Utility Rates (based on 5,000 gallon monthly use)			
City	Water	Sewer	Total
North Mankato - Current	\$18.31	\$20.89	\$39.20
North Mankato - Proposed	\$21.16	\$28.86	\$51.02
Mankato	\$26.33	\$30.19	\$56.52
New Ulm	\$29.00	\$27.85	\$56.85
Eagle Lake	\$23.40	\$35.65	\$59.05
Waseca	\$18.05	\$41.36	\$59.41
Le Sueur	\$22.25	\$44.85	\$67.10
St. Peter	\$27.84	\$54.35	\$82.19

Water		
	Current	Proposed
Base Rate (up to 2250)	\$10.20	\$10.20
Cost Per 1,000 over 2250	\$2.95	\$4.35
Sewer		
	Current	Proposed
Base Rate (up to 2250)	\$11.40	\$11.40
Cost Per 1000 over 2250)	\$3.45	\$6.35

Personnel

A 1-2% merit increase is proposed for the 2014 budget and if approved will be determined based on the final cash position of the city at the end of the year. Health care costs are estimated to increase by 25%. One staff position was not replaced in the General Fund during 2013.

General Fund Adjustment(s)

Noticeable changes to the General Fund exist in the 2014 budget. First, the following funds were consolidated into the General fund – Community Development, Library, Bookmobile, Flood Control, Contingency, and Firemen's Relief. Second, the Financial Administration department and Government Building department were incorporated into the General Government Budget. Civil Defense was moved into the Police Department's budget, Building Inspection was consolidated into the Community Development Department, and Flood Control was moved to the Storm Water budget.

Capital Improvement Budget & Equipment Replacement

No capital improvement budget is included in the proposed budget. However, significant capital needs exist for the city of North Mankato. Staff will present a capital improvement plan for council consideration following adoption of the 2014 budget. A proposed replacement plan for equipment is included in the proposed budget. This fund will eliminate the city's need to use equipment certificates (debt) to finance vehicle and heavy equipment purchases.

Conclusion

As proposed, the 2014 budget articulates a plan to resolve financial pressures experienced by the city over the past few years. A plan is proposed to repay the 3.17 million dollars of interfund loans, utility rate increases will stabilize the water and wastewater funds, and staff proposes to shift the purchase of equipment from debt to cash. Further, the five year forecast predicts general fund balance increases. If estimates on Local Government Aid, special assessment collection, and land sales in the North Port Industrial Park are accurate, the organization can now return to the work of increasing the quality of life for citizens, building the tax base through economic development efforts, and positioning itself to benefit from a stable regional economy and institutional partners in the area. If those assumptions fall short, then tax increases or on-going spending cuts of approximately \$300,000 in the General Fund will be required.

CITY OF NORTH MANKATO, MINNESOTA
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BUDGET SUMMARY FOR FY 2014

2014 Proposed Expenditures by Fund

Funds	2013	2014	\$ + / -	% + / -
General Fund by Department				
Legislative	\$67,660	\$67,660	\$0	0.0%
Gen Gov.	\$641,163	\$745,880	\$104,717	16.3%
Financial Administration	\$198,425	\$0	-\$198,425	-100.0%
City Attorney	\$97,300	\$97,300	\$0	0.0%
Government Building	\$29,321	\$0	-\$29,321	-100.0%
Community Development	\$303,392	\$533,215	\$229,823	75.8%
Police	\$1,568,367	\$1,639,461	\$71,094	4.5%
Fire	\$261,622	\$315,990	\$54,368	20.8%
Building Inspector	\$225,898	\$0	-\$225,898	-100.0%
Civil Defense	\$26,290	\$0	-\$26,290	-100.0%
Flood Control	\$12,000	\$0	-\$12,000	-100.0%
Street Maintenance	\$1,147,923	\$1,042,415	-\$105,508	-9.2%
Equipment Maintenance (Shop)	\$438,514	\$453,814	\$15,300	3.5%
Street Lighting	\$308,820	\$331,786	\$22,966	7.4%
Swimming Pool	\$105,957	\$103,800	-\$2,157	-2.0%
Caswell Park	\$196,163	\$199,948	\$3,785	1.9%
Parks	\$582,808	\$526,058	-\$56,750	-9.7%
Library	\$456,288	\$493,474	\$37,186	8.1%
Library Bookmobile	\$68,714	\$74,864	\$6,150	9.0%
Area Agency Dispersments	\$119,520	\$133,835	\$14,315	12.0%
Transfers	\$286,131	\$225,000	-\$61,131	-21.4%
Interfund Loans	\$0	\$0	\$0	
General Fund Total	\$7,142,276	\$6,984,501	-\$157,774	-2.2%
Community Development Block Grant	\$57,000	\$54,000	-\$3,000	-5.3%
Local Option Sales Tax	\$666,347	\$309,288	-\$357,059	-53.6%
Capital Facilities and Equip. Replacement	\$0	\$205,000	\$205,000	
Join Economic Development Fund	\$165,074	\$156,000	-\$9,074	-5.5%
Debt Service Funds	\$3,554,177	\$2,878,005	-\$676,172	-19.0%
Construction 2013	\$2,241,613	\$0	-\$2,241,613	-100.0%
Water	\$1,692,621	\$2,018,405	\$325,784	19.2%
Sewer	\$1,772,046	\$2,050,755	\$278,709	15.7%
Recycling (Sanitation)	\$1,492,059	\$397,215	-\$1,094,844	-73.4%
Solid Waste	\$0	\$1,109,250	\$1,109,250	
Storm Water	\$299,357	\$270,755	-\$28,602	-9.6%
Public Access	\$246,351	\$253,742	\$7,391	3.0%
Port Authority - General Fund	\$590,350	\$218,260	-\$372,090	-63.0%
Port Authority Federal Revolving Loan Fund	\$0	\$0	\$0	
Port Authority Local Revolving Loan Fund	\$0	\$0	\$0	
Port Authority State Revolving Loan Fund	\$30,827	\$28,968	-\$1,859	-6.0%
TIF 8 - Marigold	\$23,543	\$23,543	\$0	0.0%
TIF 14 Webster Ave - Sign Pro	\$11,202	\$11,202	\$0	0.0%
TIF 2 Webster Ave - FX Fusion	\$5,273	\$5,273	\$0	0.0%
TIF 19 - 422 Belgrade Ave	\$250,000	\$0	-\$250,000	-100.0%
TIF 16 - Creative Companies (Pay-go)	\$23,251	\$0	-\$23,251	-100.0%
TIF 17 - National Dentex (Pay-go)	\$14,895	\$14,845	-\$50	-0.3%
TIF 18 - LJP (Pay-go)	\$85,434	\$85,384	-\$50	-0.1%
TIF 20 - Ziegler (Pay-go)	\$96,821	\$96,771	-\$50	-0.1%
TIF 21 - All-State Peterbilt (Pay-go)	\$26,967	\$26,967	\$0	0.0%
TIF 22 - Lindsay (Pay-go)	\$16,608	\$16,608	\$0	0.0%
TOTAL ALL GOVERNMENT	\$20,504,091	\$17,214,737	-\$3,289,355	-16.0%

Levy Limit Calculation

Levy Limit Base	2012	2013	
Certified NTC Levy	5,152,123	5,383,784	
LGA	1,358,107	1,358,107	
Less Special Levies:			
Bonded Indebtedness	(1,361,030)	(1,454,188)	
Certificates of Indebtedness	(68,985)	(69,484)	
Economic Development			
Tax Abatements	(15,978)	(3,282)	
	5,064,237	5,214,937	
	1.03	1.03	
Levy Limit Base	5,216,164	5,371,385	
Plus Special Levies in 2014:			
Bonded Indebtedness		1,464,400	
Certificates of Indebtedness		65,600	
Economic Development			
Tax Abatements		16,138	
		6,917,523	
LGA certified for 2014		(1,559,008)	
Calculated levy limit for 2014		5,358,515	-0.47%
2014 Property Tax Levy Limit		5,383,784	0.00%

CITY OF NORTH MANKATO																	
TAXABLE MARKET VALUE, TAX CAPACITY, PROPERTY TAX LEVY AND TAX RATE																	
Tax Payable Year (1)	Total Market Value	Tax Increment Tax Capacity	Total Tax Capacity	Change in Tax Capacity	General Fund Levy	Library Levy	Bookmobile Levy	Comm. Dev. Levy	Parkland Levy	Flood Control Levy	Contingency Levy	Port Authority Levy	Firemans Relief Levy	Debt Service Levy	Abatement Levy	Total Levy	Tax Rate
2004	731,360,800	124,135	8,664,367	11.7%	1,932,949	233,505	-	-	55,000	-	19,800	45,000	12,054	1,108,294	-	3,406,602	39.888%
2005	803,155,100	165,397	9,241,924	6.7%	2,203,795	261,023	-	-	55,000	-	19,800	45,000	12,429	1,270,185	57,187	3,924,419	42.462%
2006	832,560,000	178,192	9,514,672	3.0%	2,203,795	305,620	-	-	78,500	6,000	25,000	45,000	12,489	1,248,015	-	3,924,419	41.246%
2007	856,965,300	192,264	9,750,656	2.5%	2,486,493	325,565	-	-	78,500	6,000	25,000	45,000	12,577	1,239,615	-	4,218,750	43.267%
2008	914,595,000	198,385	10,344,239	6.1%	2,714,951	372,830	-	-	78,500	6,000	35,000	65,000	12,817	1,318,471	-	4,603,569	44.503%
2009	926,820,100	182,268	10,484,247	1.4%	2,780,856	367,080	10,500	-	8,500	6,000	55,000	65,000	12,935	1,368,208	-	4,674,079	44.581%
2010	929,989,400	189,067	10,551,259	0.6%	2,753,574	436,745	12,045	-	8,500	6,000	55,000	65,000	13,303	1,463,987	-	4,814,154	45.626%
2011	915,046,500	80,835	10,598,032	0.4%	2,656,357	436,745	12,045	15,978	8,500	6,000	55,000	65,000	32,686	1,525,843	-	4,814,154	45.425%
2012	870,672,800	52,436	10,177,574	-4.0%	3,103,154	419,405	39,831	15,978	-	6,000	50,000	65,000	22,740	1,430,015	-	5,152,123	50.598%
2013	847,806,500	242,538	9,861,666	-3.1%	3,195,028	444,353	42,109	3,282	-	12,000	55,005	74,479	33,856	1,523,672	-	5,383,784	54.566%
2014	858,307,100	242,538	9,974,311	1.1%	3,778,784	-	-	-	-	-	-	75,000	-	1,530,000	-	5,383,784	53.977%

(1) Nicollet County estimate for 2014 taxable market value and tax capacity.

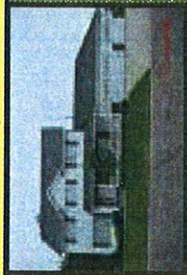
Historical Property Tax and Value for a North Mankato Residence
Example of How the Property Tax Rate Affects Residents
Single Family / Owner Occupied
One Story Frame / 1,231 Square Feet on 0.386 Acres
Three Bedrooms / Two Baths



Years Receive Tax \$	Co Appraised Market Value	Market Value Homestead Exclusion (2)	Taxable Market Value	Net Tax Capacity Value	City Tax Rate	City Tax Amount	Nicollet County Tax Rate	Nicollet County Tax Amount	Region 9 Tax Rate	Region 9 Tax Amount	HRA Tax Rate	HRA Tax Amount	School District #77 Tax Rate	School District Tax Amount (3)	Total Overlapping Tax Rate (3)	School District Referendum Tax Amount	Total Tax Amount	Market Value Homestead Credit (1)	Total Tax Due
2008	\$144,300	\$0	\$144,300	\$1,443	44.503	\$642	49.580	\$715	0.199	\$3	0.363	\$5	13.318	\$192	107.963	\$211	\$1,769	-\$243	\$1,526
2009	\$144,300	\$0	\$144,300	\$1,443	44.581	\$643	50.996	\$736	0.191	\$3	0.355	\$5	17.637	\$255	113.760	\$207	\$1,849	-\$243	\$1,606
2010	\$162,400	\$0	\$162,400	\$1,624	45.626	\$741	51.521	\$837	0.185	\$3	0.350	\$6	19.604	\$318	117.286	\$239	\$2,144	-\$226	\$1,918
2011	\$157,600	\$0	\$157,600	\$1,576	45.425	\$716	52.793	\$832	0.187	\$3	0.357	\$6	19.115	\$301	117.877	\$237	\$2,094	-\$231	\$1,864
2012	\$160,700	-\$22,800	\$137,900	\$1,379	50.598	\$698	53.700	\$741	0.190	\$3	0.367	\$5	20.991	\$289	125.846	\$237	\$1,973	\$0	\$1,973
2013	\$156,500	-\$23,200	\$133,300	\$1,333	54.566	\$727	52.031	\$694	0.188	\$3	0.352	\$5	18.924	\$252	126.061	\$262	\$1,942	\$0	\$1,942
2014 est.	\$158,065	-\$23,000	\$135,065	\$1,351	53.977	\$729	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	\$0	NA

(1), (2) - In 2011, the market value homestead credit (1) program was eliminated for taxes payable in 2012 and beyond, and it was replaced with a homestead market value exclusion (2).
(3) - School District Tax Rate and Amount do not include voter approved levies.

Historical Property Tax and Value for a North Mankato Residence
Example of How the Property Tax Rate Affects Residents
Single Family / Owner Occupied
Two Story Frame / 1,352 Square Feet on 0.275 Acres
Four Bedrooms / Three Baths



Years Receive Tax \$	Co Appraised Market Value	Market Value Homestead Exclusion (2)	Taxable Market Value	Net Tax Capacity Value	City Tax Rate	City Tax Amount	Nicollet County Tax Rate	Nicollet County Tax Amount	Region 9 Tax Rate	Region 9 Tax Amount	HRA Tax Rate	HRA Tax Amount	School District #77 Tax Rate	School District Tax Amount (3)	Total Overlapping Tax Rate (3)	School District Referendum Tax Amount	Total Tax Amount	Market Value Homestead Credit (1)	Total Tax Due
2008	\$262,900	\$0	\$262,900	\$2,629	44.503	\$1,170	49.580	\$1,303	0.199	\$5	0.363	\$10	13.318	\$350	107.963	\$385	\$3,223	-\$136	\$3,087
2009	\$267,000	\$0	\$267,000	\$2,670	44.581	\$1,190	50.996	\$1,362	0.191	\$5	0.355	\$9	17.637	\$471	113.760	\$383	\$3,420	-\$132	\$3,288
2010	\$261,800	\$0	\$261,800	\$2,618	45.626	\$1,194	51.521	\$1,349	0.185	\$5	0.350	\$9	19.604	\$513	117.286	\$386	\$3,457	-\$137	\$3,320
2011	\$251,300	\$0	\$251,300	\$2,513	45.425	\$1,142	52.793	\$1,327	0.187	\$5	0.357	\$9	19.115	\$480	117.877	\$377	\$3,339	-\$146	\$3,193
2012	\$262,200	-\$13,600	\$248,600	\$2,486	50.598	\$1,258	53.700	\$1,335	0.190	\$5	0.367	\$9	20.991	\$522	125.846	\$387	\$3,516	\$0	\$3,516
2013	\$250,100	-\$14,700	\$235,400	\$2,354	54.566	\$1,284	52.031	\$1,225	0.188	\$4	0.352	\$8	18.924	\$445	126.061	\$418	\$3,385	\$0	\$3,385
2014 est.	\$252,601	-\$14,500	\$238,101	\$2,381	53.977	\$1,285	NA	NA	NA	NA	NA	NA	NA	AN	NA	NA	NA	\$0	NA

(1), (2) - In 2011, the market value homestead credit (1) program was eliminated for taxes payable in 2012 and beyond, and it was replaced with a homestead market value exclusion (2).
(3) - School District Tax Rate and Amount do not include voter approved levies.

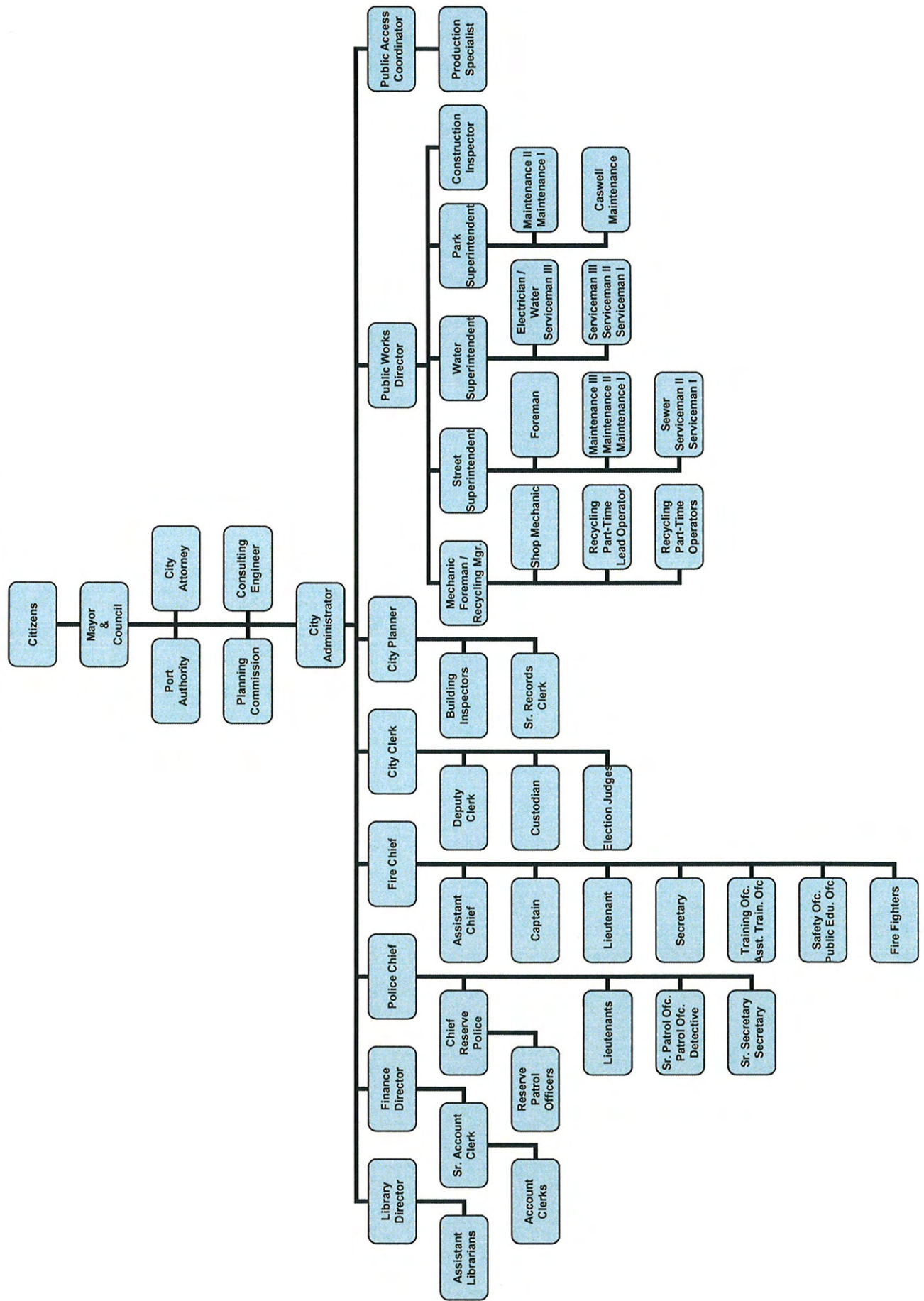
COMPARABLE CITY TAX LEVIES & TAXABLE MARKET VALUES IN NICOLLET COUNTY (CITY RATE ONLY)					
Ranked by "City" Tax Rate (highest lowest)	Comparable Cities	Population	2013 Budget Yr City Tax Rate	Tax Levy	2013 Budget Yr Taxable Market Value
1	North Mankato	13,457	54.566	\$ 5,383,784	\$ 847,806,500
2	Lafayette City	496	52.799	\$ 97,250	\$ 19,238,500
3	St. Peter City	11,503	50.673	\$ 2,041,011	\$ 423,646,800
4	Nicollet City	1,111	46.887	\$ 257,283	\$ 53,261,000
5	Mankato	39,628	44.842	\$ 24,005	\$ 2,982,700
6	Courtland City	607	33.526	\$ 151,789	\$ 43,876,900
7	Belgrade	1,043	15.415	\$ 257,300	\$ 189,814,500
8	Oshawa	501	11.954	\$ 154,708	\$ 144,525,400
9	Ridgely	112	11.526	\$ 45,000	\$ 52,137,200
10	Granby	243	11.397	\$ 95,000	\$ 108,963,400
11	Courtland	610	11.114	\$ 130,160	\$ 147,638,600
12	Nicollet Twp	518	11.038	\$ 119,600	\$ 138,756,000
13	Lafayette	686	10.228	\$ 189,000	\$ 235,220,700
14	West Newton	417	8.210	\$ 95,000	\$ 158,097,100
15	Traverse	331	7.061	\$ 65,000	\$ 105,880,400
16	Lake Prairie	669	6.903	\$ 136,000	\$ 236,435,900
17	Brighton	149	6.755	\$ 32,000	\$ 63,088,800
18	Bernadotte	268	5.961	\$ 75,000	\$ 158,077,100
19	New Sweden	288	5.515	\$ 78,000	\$ 170,470,100

COMPARABLE CITY OVERLAPPING TAX RATE IN NICOLLET COUNTY (ALL TAXING UNITS)				
Ranked by "Overlapping" Tax Rate (highest to lowest)	Comparable Cities	Population	2013 Budget Yr Taxable Market Value	2013 Budget Yr Overlapping Tax Rate
1	North Mankato	13,457	\$ 847,806,500	126.061
2	Lafayette City	496	\$ 19,238,500	120.980
3	St. Peter City	11,503	\$ 423,646,800	119.966
4	Nicollet City	1,111	\$ 53,261,000	116.700
5	Mankato	39,628	\$ 2,982,700	115.398
6	Courtland City	607	\$ 43,876,900	103.451
7	Belgrade	1,043	\$ 189,814,500	87.670
8	Oshawa	501	\$ 144,525,400	84.209
9	Nicollet Twp	518	\$ 138,756,000	83.293
10	Lake Prairie	669	\$ 236,435,900	82.179
11	Granby	243	\$ 108,963,400	81.322
12	Courtland	610	\$ 147,638,600	81.039
13	Lafayette	686	\$ 235,220,700	79.163
14	Traverse	331	\$ 105,880,400	77.178
15	West Newton	417	\$ 158,097,100	77.145
16	Brighton	149	\$ 63,088,800	76.680
17	Bernadotte	268	\$ 158,077,100	75.886
18	New Sweden	288	\$ 170,470,100	75.632
19	Ridgely	112	\$ 52,137,200	72.419

COMPARABLE CITY TAX LEVIES & TAXABLE MARKET VALUES IN MINNESOTA (CITY RATE ONLY)					
Ranked by "City" Tax Rate (highest lowest)	Comparable Cities	Population	2013 Budget Yr City Tax Rate	Tax Levy	2013 Budget Yr Taxable Market Value
1	Hibbing	16,361	79.947	\$ 5,943,180	\$ 612,744,500
2	Hutchinson	14,178	70.708	\$ 6,454,190	\$ 801,179,474
3	Red Wing	16,432	59.330	\$ 13,017,374	\$ 1,551,046,300
4	Owatonna	25,632	58.050	\$ 9,521,037	\$ 1,599,330,200
5	Albert Lea	18,016	57.125	\$ 5,227,050	\$ 759,977,100
6	Sauk Rapids	12,890	56.151	\$ 3,716,434	\$ 625,544,100
7	Worthington	12,803	55.211	\$ 3,085,427	\$ 463,760,000
8	North Mankato	13,394	54.566	\$ 5,383,784	\$ 870,672,800
9	Brainerd	13,606	54.500	\$ 3,953,486	\$ 598,149,800
10	Northfield	20,007	50.947	\$ 7,228,609	\$ 1,048,246,700
11	Marshall	13,619	50.106	\$ 4,806,667	\$ 773,460,400
12	Fairmont	10,589	49.454	\$ 3,120,665	\$ 543,164,353
13	St. Peter	11,459	49.000	\$ 2,041,011	\$ 429,914,500
14	Buffalo	15,453	47.037	\$ 5,731,862	\$ 103,629,400
15	Fergus Falls	13,103	46.319	\$ 4,221,111	\$ 718,301,400
16	Faribault	23,415	45.730	\$ 6,577,969	\$ 1,187,706,800
17	Mankato	39,628	44.840	\$ 14,100,750	\$ 2,604,050,400
18	Cloquet	12,124	37.969	\$ 2,651,950	\$ 703,980,231
19	Willmar	19,610	34.280	\$ 4,140,117	\$ 1,071,500,600

COMPARABLE CITY OVERLAPPING TAX RATE IN MINNESOTA (All Taxing Units)				
Ranked by "Overlapping" Tax Rate (highest to lowest)	Comparable Cities	Population	2013 Budget Yr Taxable Market Value	2013 Budget Yr Overlapping Tax Rate
1	Sauk Rapids	12,890	\$ 625,544,100	170.468
2	Albert Lea	18,016	\$ 759,977,100	150.179
3	Hibbing	16,361	\$ 612,744,500	144.904
4	Hutchinson	14,178	\$ 801,179,474	141.553
5	Owatonna	25,632	\$ 1,599,330,200	141.068
6	Red Wing	16,432	\$ 1,551,046,300	128.430
7	North Mankato	13,394	\$ 870,672,800	126.061
8	Worthington	12,803	\$ 463,760,000	121.823
9	Fairmont	10,589	\$ 543,164,353	121.657
10	Marshall	13,619	\$ 773,460,400	121.057
11	St. Peter	11,459	\$ 429,914,500	120.000
12	Willmar	19,610	\$ 1,071,500,600	115.181
13	Fergus Falls	13,103	\$ 718,301,400	113.184
14	Brainerd	13,606	\$ 598,149,800	112.400
15	Faribault	23,415	\$ 1,187,706,800	111.073
16	Mankato	39,628	\$ 2,604,050,400	107.920
17	Northfield	20,007	\$ 1,048,246,700	88.540
18	Cloquet	12,124	\$ 703,980,231	1.606
19	Buffalo	15,453	\$ 103,629,400	1.346

City of North Mankato Organization Chart 2014



City of North Mankato Full-Time Staffing History

	Proposed 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010	Actual 2009
General Government						
City Administrator	0.5	1	1	1	1	1
City Clerk	1	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1	1
Finance Director	0.5	1	1	1	1	1
Senior Account Clerk	0.5	1	1	1	1	1
Part-time Account Clerk	0.5	0.5	0.5	0.5	0.5	0.5
Custodian	1	1	1	1	1	1
General Government Total	5.00	6.50	6.50	6.50	6.50	6.50
Police						
Police Chief	1	1	1	1	1	1
Police Lieutenant	2	2	2	2	2	2
Senior Patrol Officer	4	4	0	0	0	0
1st. Class	5	5	8	7	7	6
2nd. Class	0	0	0	2	0	1
3rd. Class	0	0	0	0	1	0
Probationary	0	0	0	0	0	1
Detective	1	1	1	1	1	1
Police Secretary (1.5)	1.5	1.5	1.5	1.5	1.5	1.5
Police Total	14.50	14.50	13.50	14.50	13.50	13.50
Library						
Library Director	1	1	1	1	1	1
Assistant Librarian	4	4	5	6	5	3
Bookmobile	1	1	1	1	1	1
Part-time Assistant Librarian	0.5	0.5	0.5	0.5	0	1.5
Library Total	6.50	6.50	7.50	8.50	7.00	6.50
Community Development						
Community Development Director	1	1	1	1	1	1
Senior Records Clerk	1	1	1	1	1	1
Building Inspector	2	2	2	3	3	3
Community Development Total	4.00	4.00	4.00	5.00	5.00	5.00
Street						
Public Works Director	0.33	0.5	0.15	0.15	0.15	0.15
Street Superintendent	0	0	1	1	1	1
Foreman	1	1	1	1	1	1
Street Maint. III	5	5	5	5	5	5
Street Maint. II	0	0	0	0	0	0
Street Maint. I	0	0	0	0	0	0
Construction Manager	1	0	0	0	0	0
Street Total	7.33	6.50	7.15	7.15	7.15	7.15

City of North Mankato Full-Time Staffing History

	Proposed 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010	Actual 2009
Fire						
Fire	Volunteers Reimbursed per call.					
<i>Fire Total</i>	0	0	0	0	0	0
Park						
Park Superintendent	1	1	1	1	1	1
Park Maint. II	2.5	3.5	4.5	4.5	4.5	4.5
Park Maint. I		0	0	0	0	0
Caswell Maint.	0.5	0.5	0.5	0.5	0.5	0.5
<i>Park Total</i>	4.00	5.00	6.00	6.00	6.00	6.00
Shop						
Mechanic Foreman	1	1	1	1	1	1
Mechanic	2	2	2	2	2	2
<i>Shop Total</i>	3.00	3.00	3.00	3.00	3.00	3.00
GENERAL FUND TOTAL	44.33	46.00	47.65	50.65	48.15	47.65
Water Utility						
City Administrator	0.25	0	0	0	0	0
Public Works Director	0.33	0.5	0.85	0.85	0.85	0.85
Finance Director	0.25	0	0	0	0	0
Senior Account Clerk	0.25	0	0	0	0	0
Account Clerk	1	1.4	1.4	1.4	2.2	2.2
Water Superintendent	1	1	1	1	1	1
Water Foreman	1	1	1	0	0	0
Water Serviceman III	0.5	0.5	0.5	0.5	0.5	0.5
Water Serviceman II	1	1	1	2	1	1
Water Serviceman I	1	1	1	1	2	2
<i>Water Utility Total</i>	6.58	6.40	6.75	6.75	7.55	7.55
Wastewater Utility						
City Administrator	0.25	0	0	0	0	0
Public Works Director	0.34	0	0	0	0	0
Finance Director	0.25	0	0	0	0	0
Senior Account Clerk	0.25	0	0	0	0	0
Account Clerk	1	0.4	0.4	0.4	1.2	1.2
Sewer Serviceman II	2	2	2	2	2	2
Water Serviceman III/Electrician	0.5	0.5	0.5	0.5	0.5	0.5
<i>Wastewater Utility Total</i>	4.59	2.90	2.90	2.90	3.70	3.70
Recycling Utility						
Recycling Ctr	0	0.2	0.2	0.2	0.6	0.6
Recycling Lead Operator	0.5	0.5	0.5	0.5	1	1
Recycling Part-time	1	1	1.5	1	1	1.5
<i>Recycling Utility Total</i>	1.50	1.70	2.20	1.70	2.60	3.10

City of North Mankato Full-Time Staffing History

	Proposed 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010	Actual 2009
Storm Water Utility						
Storm Water	1	1	1	1	1	1
<i>Storm Water Utility Total</i>	1.00	1.00	1.00	1.00	1.00	1.00
Public Access						
Public Access Coordinator	1	1	1	1	1	1
Production Specialist Coordinator	1	1	1	1	2	2
<i>Public Access total</i>	2.00	2.00	2.00	2.00	3.00	3.00
Construction Account						
Construction Inspector	0	1	1	1	1	1
<i>Construction Total</i>	0.00	1.00	1.00	1.00	1.00	1.00
GRAND TOTAL	60.00	61.00	63.50	66.00	67.00	67.00

**CITY OF NORTH MANKATO, MINNESOTA
GENERAL FUND
2014 Proposed Budget**

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2014/2013	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	COMMENTS
REVENUES											
General Property Tax	\$2,985,634	\$2,912,118	\$3,625,023	\$3,765,477	\$3,792,484	\$27,007	\$3,811,378	\$3,830,366	\$3,849,450	\$3,868,628	
Franchise Tax	\$339,980	\$345,517	\$353,034	\$349,100	\$349,100	\$0	\$349,100	\$349,100	\$349,100	\$349,100	
Hotel Taxes	\$42,106	\$40,685	\$47,126	\$45,000	\$45,000	\$0	\$45,000	\$45,000	\$45,000	\$45,000	
Other Taxes	\$2,202	\$9,128	\$3,200	\$2,000	\$2,000	\$0	\$2,000	\$2,000	\$2,000	\$2,000	
Licenses & Permits - Business	\$83,230	\$84,413	\$113,715	\$88,450	\$88,450	\$0	\$88,450	\$88,450	\$88,450	\$88,450	
Licenses & Permits - Non Business	\$382,103	\$420,722	\$397,636	\$253,500	\$303,500	\$50,000	\$303,500	\$303,500	\$303,500	\$303,500	
Intergovernmental Revenues	\$1,576,782	\$1,578,360	\$1,668,633	\$1,600,481	\$1,881,717	\$281,236	\$1,881,717	\$1,881,717	\$1,881,717	\$1,881,717	
Charges for Service	\$416,941	\$498,722	\$410,321	\$382,678	\$392,728	\$10,050	\$392,728	\$392,728	\$392,728	\$392,728	
Fines & Forfeitures	\$39,633	\$31,880	\$29,436	\$30,900	\$30,900	\$0	\$30,900	\$30,900	\$30,900	\$30,900	
Special Assessments	\$7,138	\$5,101	\$49,776	\$3,150	\$3,150	\$0	\$3,150	\$3,150	\$3,150	\$3,150	
Transfers & Miscellaneous Revenues	\$467,104	\$232,549	\$490,041	\$625,206	\$501,692	-\$123,514	\$501,692	\$501,692	\$501,692	\$501,692	
Net Receivables	\$61,024	-\$12,375	\$20,270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL REVENUES	\$6,383,876	\$6,146,819	\$7,208,213	\$7,145,942	\$7,390,721	\$244,779	\$7,409,615	\$7,428,603	\$7,447,687	\$7,466,865	
EXPENDITURES & TRANSFERS											
Personnel Service	\$3,766,745	\$3,899,988	\$3,947,175	\$4,028,229	\$4,144,633	\$116,404	\$4,224,678	\$4,307,259	\$4,436,220	\$4,533,760	
Supplies	\$1,019,981	\$1,119,569	\$1,071,288	\$1,185,944	\$1,171,423	-\$14,521	\$1,156,336	\$1,167,679	\$1,179,134	\$1,190,705	
Services and Charges	\$924,639	\$941,869	\$1,011,376	\$1,086,894	\$1,106,752	\$19,858	\$1,116,553	\$1,126,635	\$1,137,015	\$1,147,711	
Capital Outlay Outlay	\$158,453	\$160,711	\$193,508	\$435,558	\$202,858	-\$232,700	\$204,412	\$205,982	\$207,568	\$209,169	
Area Agency Disbursements	\$110,222	\$110,964	\$100,138	\$119,520	\$133,835	\$14,315	\$133,835	\$133,835	\$133,835	\$133,835	
Transfers Subtotal	\$149,000	\$0	\$258,388	\$286,131	\$225,000	-\$61,131	\$200,000	\$200,000	\$200,000	\$200,000	
Interfund Loans	\$340,000	\$1,795,625	-\$9,771	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Net Payables	\$17,311	\$1,089	-\$25,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES & TRANSFERS	\$6,486,352	\$8,029,814	\$6,546,669	\$7,142,276	\$6,984,501	-\$157,775	\$7,035,815	\$7,141,390	\$7,293,772	\$7,415,181	
REVENUES OVER (UNDER) EXPENDITURES	-\$102,476	-\$1,882,995	\$661,544	\$3,666	\$406,220	\$402,554	\$373,800	\$287,213	\$153,915	\$51,685	
UNENCUMBERED CASH, BEGINNING	\$2,440,001	\$2,337,525	\$454,531	\$1,116,074	\$1,119,741	\$3,666	\$1,525,961	\$1,899,761	\$2,186,974	\$2,340,889	
UNENCUMBERED CASH, ENDING	\$2,337,525	\$454,531	\$1,116,074	\$1,119,741	\$1,525,961	\$406,220	\$1,899,761	\$2,186,974	\$2,340,889	\$2,392,574	
CASH BALANCE ANALYSIS											
Actual Fund Balance %	36%	6%	17%	16%	22%		27%	31%	32%	32%	
Actual Fund Balance \$	\$2,337,525	\$454,531	\$1,116,074	\$1,119,741	\$1,525,961	\$406,220	\$1,899,761	\$2,186,974	\$2,340,889	\$2,392,574	
Target Fund Balance %	30%	30%	30%	30%	30%		30%	30%	30%	30%	
Target Fund Balance \$	\$1,945,906	\$2,408,944	\$1,964,001	\$2,142,683	\$2,095,350		\$2,110,745	\$2,142,417	\$2,188,132	\$2,224,554	

CITY OF NORTH MANKATO, MINNESOTA

GENERAL FUND EXPENDITURES & TRANSFERS

2014 Proposed Budget

Legislative:	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2013-2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	COMMENTS
1101 FULL-TIME EMPLOYEES-REGULAR	\$31,800	\$31,800	\$31,800	\$31,800	\$31,800	\$0	\$31,800	\$31,800	\$31,800	\$31,800	
1120 DEFINED CONTRIBUTION PLAN	\$580	\$1,300	\$1,300	\$1,590	\$1,590	\$0	\$1,590	\$1,590	\$1,590	\$1,590	
1122 FICA CONTRIBUTIONS	\$1,714	\$821	\$821	\$890	\$890	\$0	\$890	\$890	\$890	\$890	
1151 WORKER'S COMPENSATION	\$57	\$63	\$72	\$70	\$70	\$0	\$70	\$70	\$70	\$70	
1000 Wage Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Personnel Service	\$34,151	\$33,984	\$33,993	\$34,350	\$34,350	\$0	\$34,350	\$34,350	\$34,350	\$34,350	
2208 OTHER OFFICE SUPPLIES	\$43	\$550	\$144	\$250	\$0	-\$250	\$0	\$0	\$0	\$0	
2250 NON CAPITALIZED EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Supplies	\$43	\$550	\$144	\$250	\$0	-\$250	\$0	\$0	\$0	\$0	
3321 TELEPHONE AND TELEGRAPH	\$498	\$532	\$511	\$550	\$550	\$0	\$550	\$550	\$550	\$550	
3331 TRAVEL EXPENSE	\$1,199	\$1,117	\$1,470	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$1,000	
3361 GENERAL LIABILITY	\$7,972	\$7,589	\$7,179	\$7,810	\$7,810	\$0	\$7,810	\$7,810	\$7,810	\$7,810	
3433 DUES AND SUBSCRIPTIONS	\$24,448	\$17,865	\$26,090	\$23,450	\$23,450	\$0	\$23,450	\$23,450	\$23,450	\$23,450	
3437 MISCELLANEOUS	\$251	\$391	\$221	\$250	\$500	\$250	\$500	\$500	\$500	\$500	
3000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Services and Charges	\$34,368	\$27,494	\$35,472	\$33,060	\$33,310	\$250	\$33,310	\$33,310	\$33,310	\$33,310	
5000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Legislative subtotal:	\$68,562	\$62,028	\$69,610	\$67,660	\$67,660	\$0	\$67,660	\$67,660	\$67,660	\$67,660	
General Government (Admin, Clerk, Finance, Building):											
1101 FULL-TIME EMPLOYEES-REGULAR	\$228,254	\$223,939	\$195,342	\$226,655	\$277,733	\$51,078	\$280,510	\$280,315	\$286,149	\$289,010	
1102 FULL-TIME EMPLOYEES-OVERTIME	\$3,743	\$3,035	\$3,125	\$5,500	\$9,000	\$3,500	\$9,000	\$6,500	\$9,000	\$6,500	
1104 TEMPORARY EMPLOYEES-REGULAR	\$13,395	\$0	\$10,214	\$0	\$23,232	\$23,232	\$23,464	\$6,501	\$23,699	\$6,566	
PART-TIME EMPLOYEES	\$28,058	\$29,897	\$33,925	\$29,110	\$38,949	\$9,839	\$23,232	\$23,232	\$23,232	\$23,232	
PERA CONTRIBUTIONS	\$16,216	\$16,468	\$12,845	\$16,646	\$23,612	\$6,966	\$23,848	\$24,087	\$24,327	\$24,571	
1122 FICA CONTRIBUTIONS	\$16,309	\$15,901	\$14,113	\$17,562	\$25,544	\$7,982	\$25,800	\$26,058	\$26,318	\$26,582	
1131 HEALTH	\$29,615	\$34,670	\$61,362	\$60,840	\$75,585	\$14,745	\$83,144	\$91,458	\$100,604	\$110,664	
VEBA	\$0	\$0	\$0	\$0	\$8,640	\$8,640	\$8,640	\$8,640	\$8,640	\$8,640	
1133 LIFE	\$535	\$535	\$385	\$650	\$930	\$280	\$940	\$949	\$958	\$968	
1134 DISABILITY	\$1,197	\$1,166	\$774	\$1,240	\$1,967	\$727	\$1,987	\$2,007	\$2,027	\$2,047	
1151 WORKER'S COMPENSATION	\$1,394	\$1,397	\$1,477	\$1,490	\$4,066	\$2,576	\$4,107	\$4,148	\$4,189	\$4,231	
1000 Wage Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Personnel Service	\$338,716	\$327,008	\$333,561	\$359,693	\$489,258	\$129,565	\$484,671	\$476,894	\$509,143	\$503,010	
2203 PRINTED FORMS AND PAPER	\$1,879	\$2,732	\$1,709	\$1,500	\$2,500	\$1,000	\$2,525	\$2,550	\$2,576	\$2,602	
2208 OTHER OFFICE SUPPLIES	\$1,097	\$3,763	\$2,862	\$3,000	\$4,100	\$1,100	\$4,141	\$4,182	\$4,224	\$4,266	
2210 AUTO ALLOWANCE	\$4,800	\$4,800	\$2,000	\$4,800	\$4,800	\$0	\$4,848	\$4,896	\$4,945	\$4,995	
2221 EQUIPMENT PARTS	\$11,921	\$3,868	\$4,578	\$10,750	\$10,500	-\$250	\$10,605	\$10,711	\$10,818	\$10,926	
2250 NON CAPITALIZED EQUIPMENT	\$2,442	\$1,151	\$5,568	\$6,500	\$6,500	\$0	\$6,565	\$6,631	\$6,697	\$6,764	
2202 DUPLICATING AND COPYING SUPPLI	\$3,551	\$2,595	\$3,771	\$3,600	\$3,636	\$36	\$3,672	\$3,709	\$3,746	\$3,784	
2204 ENVELOPES AND LETTERHEADS	-	\$2,758	\$0	\$2,500	\$2,525	\$25	\$2,550	\$2,576	\$2,602	\$2,628	
2211 CLEANING SUPPLIES	\$7,071	\$5,229	\$6,397	\$7,000	\$7,000	\$0	\$7,070	\$7,141	\$7,212	\$7,284	
2212 MOTOR FUELS	\$2,358	\$3,862	\$3,683	\$3,700	\$3,737	\$37	\$3,774	\$3,812	\$3,850	\$3,889	
2222 TIRES	\$1,229	\$1,003	\$0	\$750	\$0	-\$750	\$0	\$0	\$0	\$0	
2223 BUILDING REPAIR SUPPLIES	\$15,560	\$21,260	\$12,640	\$22,500	\$17,000	-\$5,500	\$17,170	\$17,342	\$17,515	\$17,690	
2000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Supplies	\$51,908	\$52,121	\$43,208	\$66,600	\$62,298	-\$4,302	\$62,921	\$63,550	\$64,186	\$64,828	
3000 AUDITING AND ACCOUNTING SERVICE	\$16,630	\$14,900	\$18,123	\$18,800	\$18,800	\$0	\$18,988	\$19,178	\$19,370	\$19,563	
3309 EDP, SOFTWARE AND DESIGN	\$7,070	\$9,956	\$8,803	\$12,200	\$14,200	\$2,000	\$14,342	\$14,485	\$14,630	\$14,777	
3310 PROFESSIONAL SERVICES	\$2,085	\$11,957	\$19,432	\$17,150	\$18,000	\$850	\$18,180	\$18,362	\$18,545	\$18,731	
3321 TELEPHONE AND TELEGRAPH	\$26,818	\$27,031	\$26,369	\$28,500	\$28,500	\$0	\$28,785	\$29,073	\$29,364	\$29,657	

**CITY OF NORTH MANKATO, MINNESOTA
GENERAL FUND EXPENDITURES & TRANSFERS
2014 Proposed Budget**

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2013-2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	COMMENTS
3322 POSTAGE	\$13,504	\$11,388	\$11,209	\$14,000	\$14,000	\$0	\$14,140	\$14,281	\$14,424	\$14,568	
3326 CELLULAR/RADIO TELEPHONE SERV	\$1,187	\$1,188	\$1,193	\$1,220	\$1,250	\$30	\$1,263	\$1,275	\$1,288	\$1,301	
3331 TRAVEL EXPENSE	\$2,265	\$2,139	\$7,343	\$4,600	\$4,600	\$0	\$4,646	\$4,692	\$4,739	\$4,787	
3351 LEGAL NOTICES PUBLISHING	\$2,994	\$758	\$6,413	\$4,500	\$4,500	\$0	\$4,545	\$4,590	\$4,636	\$4,683	
3362 PROPERTY INSURANCE	\$1,901	\$1,861	\$1,904	\$1,960	\$1,960	\$0	\$1,980	\$1,999	\$2,019	\$2,040	
3363 AUTOMOTIVE INSURANCE	\$916	\$860	\$827	\$910	\$910	\$0	\$919	\$928	\$938	\$947	
3381 ELECTRIC UTILITIES	\$21,472	\$23,530	\$20,062	\$23,300	\$25,100	\$1,800	\$27,108	\$29,277	\$31,619	\$34,148	
3383 GAS UTILITIES	\$9,046	\$11,320	\$6,702	\$13,000	\$13,000	\$0	\$13,130	\$13,261	\$13,394	\$13,528	
3404 REPAIR & MAINT CONTRACT	\$180	\$180	\$180	\$750	\$750	\$0	\$758	\$765	\$773	\$780	
3415 RENTALS OTHER EQUIPMENT	\$5,644	\$6,308	\$7,529	\$5,800	\$5,800	\$0	\$5,858	\$5,917	\$5,976	\$6,036	
3433 DUES AND SUBSCRIPTIONS	\$5,585	\$5,246	\$3,706	\$7,000	\$7,000	\$0	\$7,070	\$7,141	\$7,212	\$7,284	
3435 BOOKS AND PAMPHLETS	\$284	\$302	\$314	\$400	\$400	\$0	\$408	\$412	\$416	\$420	
3437 MISCELLANEOUS	\$38,069	\$49,753	\$22,884	\$35,230	\$35,230	-\$230	\$35,350	\$35,704	\$36,061	\$36,421	
3440 REMIT STATE TAX	\$531	\$676	\$869	\$550	\$550	\$0	\$556	\$561	\$567	\$572	
Services and Charges	\$156,181	\$179,353	\$163,864	\$189,870	\$194,324	\$4,454	\$198,024	\$201,902	\$205,970	\$210,243	
5000 New Item	\$0	\$0	\$12,825	\$25,000	\$0	-\$25,000	\$0	\$0	\$0	\$0	
Capital Outlay	\$0	\$0	\$12,825	\$25,000	\$0	-\$25,000	\$0	\$0	\$0	\$0	
General Government Subtotal	\$546,805	\$558,482	\$553,457	\$641,163	\$745,880	\$104,717	\$745,616	\$742,346	\$779,299	\$778,081	
Financial Administration:											
Financial Administration Subtotal	\$172,859	\$216,627	\$193,544	\$198,425	\$0	-\$198,425	\$0	\$0	\$0	\$0	Moved to Gen. Government
City Attorney:											
2204 ENVELOPES AND LETTERHEADS	\$190	\$0	\$0	\$100	\$100	\$0	\$100	\$100	\$100	\$100	
Supplies	\$190	\$0	\$0	\$100	\$100	\$0	\$100	\$100	\$100	\$100	
3304 LEGAL FEES	\$95,277	\$98,350	\$93,913	\$96,000	\$96,000	\$0	\$96,960	\$97,930	\$98,909	\$99,898	
3435 BOOKS AND PAMPHLETS	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$0	\$1,200	\$1,200	\$1,200	\$1,200	
Services and Charges	\$96,477	\$99,550	\$95,113	\$97,200	\$97,200	\$0	\$98,160	\$99,130	\$100,109	\$101,098	
City Attorney Subtotal	\$96,667	\$99,550	\$95,113	\$97,300	\$97,300	\$0	\$98,260	\$99,230	\$100,209	\$101,198	
General Government Building:											
General Government Building Subtotal	\$60,483	\$62,428	\$63,605	\$29,321	\$0	-\$29,321	\$0	\$0	\$0	\$0	Moved to Gen. Government
Community Development:											
1101 FULL-TIME EMPLOYEES-REGULAR	\$68,297	\$68,244	\$68,809	\$70,825	\$227,664	\$156,839	\$229,940	\$232,240	\$234,562	\$236,908	
1102 FULL-TIME EMPLOYEES-OVERTIME	\$0	\$37	\$0	\$500	\$1,500	\$1,000	\$1,515	\$1,530	\$1,545	\$1,561	
1104 TEMPORARY EMPLOYEES-REGULAR	\$4,090	\$697	\$0	\$10,000	\$10,000	\$0	\$10,100	\$10,201	\$10,303	\$10,406	
1121 PERA CONTRIBUTIONS	\$4,825	\$4,954	\$4,989	\$5,135	\$16,614	\$11,479	\$16,781	\$16,948	\$17,118	\$17,289	
1122 FICA CONTRIBUTIONS	\$5,445	\$5,178	\$5,167	\$6,225	\$18,296	\$12,071	\$18,479	\$18,664	\$18,850	\$19,039	
1131 HEALTH	\$0	\$0	\$0	\$0	\$45,930	\$45,930	\$50,523	\$55,575	\$61,133	\$67,246	
VEBA				\$0	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	
1133 LIFE	\$151	\$151	\$151	\$700	\$524	-\$176	\$530	\$535	\$540	\$546	
1134 DISABILITY	\$335	\$326	\$303	\$350	\$1,106	\$756	\$1,118	\$1,129	\$1,140	\$1,151	
1151 WORKER'S COMPENSATION	\$280	\$338	\$368	\$364	\$1,292	\$928	\$1,305	\$1,318	\$1,331	\$1,344	
1000 Wage Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Personnel Service	\$83,423	\$79,927	\$79,787	\$94,099	\$327,727	\$233,628	\$335,090	\$342,940	\$351,323	\$360,290	
2203 PRINTED FORMS AND PAPER	\$744	\$3,245	\$1,806	\$4,500	\$4,500	\$0	\$4,545	\$4,590	\$4,636	\$4,683	
2205 SUPPLIES FOR RESALE	\$0	\$1,755	\$1,321	\$3,000	\$3,030	\$30	\$3,060	\$3,091	\$3,122	\$3,153	
2208 OTHER OFFICE SUPPLIES	\$1,741	\$1,500	\$1,321	\$2,200	\$2,000	-\$200	\$2,020	\$2,040	\$2,061	\$2,081	
2218 OTHER OPERATING SUPPLIES	\$220	\$0	\$1,200	\$1,000	\$3,000	\$2,000	\$3,030	\$3,060	\$3,091	\$3,122	
2250 NON CAPITALIZED EQUIPMENT	\$0	\$514	\$350	\$5,000	\$9,000	\$4,000	\$9,090	\$9,181	\$9,273	\$9,365	
2212 Motor Fuels	\$6,800	\$8,060	\$9,235	\$9,200	\$9,500	\$300	\$9,595	\$9,691	\$9,788	\$9,886	
2213 LUBRICANTS & ADDITIVES	\$595	\$583	\$387	\$600	\$600	\$0	\$606	\$612	\$618	\$624	
EQUIPMENT PARTS	\$3,201	\$1,467	\$2,368	\$2,000	\$2,000	\$0	\$2,000	\$2,000	\$2,000	\$2,000	
2222 TIRES	\$649	\$902	\$1,863	\$500	\$0	-\$500	\$0	\$0	\$0	\$0	

**CITY OF NORTH MANKATO, MINNESOTA
GENERAL FUND EXPENDITURES & TRANSFERS
2014 Proposed Budget**

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2013-2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	COMMENTS
2228 OTHER MAINTENANCE SUPPLIES	\$1,567	\$1,483	\$1,152	\$2,000	\$2,000	\$0	\$0	\$0	\$0	\$0	
2250 NON CAPITALIZED EQUIPMENT	\$175	\$747	\$0	\$2,000	\$2,000	\$0	\$0	\$0	\$0	\$0	
Supplies	\$15,682	\$18,591	\$21,438	\$32,000	\$37,630	\$5,630	\$31,946	\$32,266	\$32,588	\$32,914	
3309 EDP, SOFTWARE AND DESIGN	\$0	\$199	\$78	\$150	\$150	\$0	\$152	\$153	\$155	\$156	
3310 PROFESSIONAL SERVICES	\$32,903	\$35,147	\$18,805	\$33,000	\$33,000	\$0	\$33,330	\$33,663	\$34,000	\$34,340	
3326 CELLULAR/RADIO TELEPHONE SERV	\$3,127	\$3,383	\$2,541	\$3,380	\$3,400	\$20	\$3,434	\$3,468	\$3,503	\$3,538	
3331 TRAVEL EXPENSE	\$3,259	\$8,039	\$2,611	\$9,000	\$9,000	\$0	\$9,090	\$9,181	\$9,273	\$9,365	
3343 INTERNET/ADVERTISING	\$18,038	\$3,566	\$13,122	\$19,500	\$19,695	\$195	\$19,892	\$20,091	\$20,292	\$20,495	
3344 NEWSLETTER	\$7,858	\$9,950	\$10,179	\$11,000	\$11,110	\$110	\$11,221	\$11,333	\$11,447	\$11,561	
3351 LEGAL NOTICES PUBLISHING	\$632	\$576	\$779	\$1,000	\$1,010	\$10	\$1,020	\$1,030	\$1,041	\$1,051	
3430 ABATEMENT	\$2,980	\$15,855	\$17,445	\$15,978	\$16,138	\$160	\$16,299	\$16,462	\$16,627	\$16,793	
3433 DUES AND SUBSCRIPTIONS	\$1,032	\$4,065	\$790	\$6,500	\$5,500	-\$1,000	\$5,555	\$5,611	\$5,667	\$5,723	
3437 MISCELLANEOUS	\$32,922	\$49,613	\$65,911	\$64,965	\$55,615	-\$9,350	\$56,171	\$56,733	\$57,300	\$57,873	
3440 REMIT STATE TAX	\$0	\$85	\$898	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3000 AUTOMOTIVE INSURANCE	\$796	\$785	\$595	\$820	\$820	\$0	\$828	\$836	\$845	\$853	
3404 REPAIR & MAINT CONTRACT	\$0	\$0	\$0	\$0	\$300	\$300	\$300	\$300	\$300	\$300	
3438 BUILDING PERMIT SURCHARGE	\$11,897	\$15,862	\$14,788	\$12,000	\$12,120	\$120	\$12,120	\$12,120	\$12,120	\$12,120	
Capital Outlay	\$115,444	\$147,040	\$148,544	\$177,293	\$167,858	-\$9,435	\$169,412	\$170,982	\$172,568	\$174,169	
Community Development Subtotal	\$214,559	\$245,558	\$249,768	\$303,392	\$533,215	\$229,823	\$536,448	\$546,188	\$556,479	\$567,374	
Police:											
1101 FULL-TIME EMPLOYEES-REGULAR	\$797,606	\$808,156	\$874,258	\$914,176	\$943,890	\$29,714	\$953,329	\$962,862	\$972,491	\$982,216	
1102 FULL-TIME EMPLOYEES-OVERTIME	\$27,916	\$29,374	\$34,392	\$35,000	\$35,000	\$0	\$35,350	\$35,704	\$36,061	\$36,421	
1103 PART-TIME EMPLOYEES	\$22,056	\$22,320	\$17,792	\$21,879	\$35,188	\$13,309	\$35,540	\$35,896	\$36,255	\$36,611	
Temporary Employees - Regular				\$0	\$27,150	\$27,150	\$27,422	\$27,696	\$27,973	\$28,252	Crossing Guards, Police Reserve
1106 CROSSING GUARDS	\$12,673	\$12,167	\$12,165	\$16,350	\$0	-\$16,350	\$0	\$0	\$0	\$0	
1107 POLICE RESERVE	\$11,400	\$7,800	\$7,000	\$10,800	\$0	-\$10,800	\$0	\$0	\$0	\$0	
1121 PERA CONTRIBUTIONS	\$117,110	\$122,730	\$128,239	\$135,170	\$5,794	-\$129,376	\$5,852	\$5,911	\$5,970	\$6,030	
Pera Police Fire Contributions				\$0	\$143,377	\$143,377	\$144,811	\$146,259	\$147,722	\$149,199	
1122 FICA CONTRIBUTIONS	\$15,782	\$16,062	\$16,409	\$18,130	\$19,476	\$1,346	\$19,671	\$19,868	\$20,067	\$20,267	
1131 HEALTH	\$110,242	\$133,406	\$171,051	\$212,160	\$209,580	-\$2,580	\$230,538	\$253,592	\$278,951	\$306,846	
VEBA				\$0	\$21,120	\$21,120	\$21,120	\$21,120	\$21,120	\$21,120	
1133 LIFE	\$1,863	\$1,817	\$1,850	\$1,960	\$2,084	\$124	\$2,105	\$2,126	\$2,147	\$2,169	
1134 DISABILITY	\$4,141	\$3,940	\$3,689	\$4,350	\$4,393	\$43	\$4,437	\$4,481	\$4,526	\$4,571	
1151 WORKER'S COMPENSATION	\$23,803	\$23,029	\$24,345	\$24,510	\$24,350	-\$160	\$24,594	\$24,839	\$25,088	\$25,339	
1200 FITNESS PROGRAM	\$1,350	\$1,292	\$1,615	\$1,750	\$1,768	\$18	\$1,785	\$1,803	\$1,821	\$1,839	
1000 Wage Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Personnel Service	\$1,145,941	\$1,182,093	\$1,292,806	\$1,396,235	\$1,473,171	\$76,936	\$1,506,553	\$1,542,156	\$1,580,190	\$1,620,886	
2203 PRINTED FORMS AND PAPER	\$269	\$360	\$933	\$500	\$500	\$0	\$505	\$510	\$515	\$520	
2208 OTHER OFFICE SUPPLIES	\$1,515	\$2,906	\$2,761	\$2,000	\$2,000	\$0	\$2,020	\$2,040	\$2,061	\$2,081	
2211 CLEANING SUPPLIES	\$1,076	\$807	\$621	\$850	\$850	\$0	\$859	\$867	\$876	\$885	
2212 MOTOR FUELS	\$21,073	\$28,524	\$37,146	\$29,000	\$29,000	\$0	\$29,290	\$29,583	\$29,879	\$30,178	
2213 LUBRICANTS & ADDITIVES	\$1,709	\$1,599	\$968	\$1,800	\$1,800	\$0	\$1,818	\$1,836	\$1,855	\$1,873	
2217 UNIFORM & CLOTHING ALLOWANCE	\$11,488	\$16,147	\$15,878	\$2,892	\$2,900	\$8	\$2,929	\$2,958	\$2,988	\$3,018	
2218 OTHER OPERATING SUPPLIES	\$6,281	\$5,313	\$6,689	\$6,200	\$6,200	\$0	\$6,262	\$6,325	\$6,388	\$6,452	
2221 EQUIPMENT PARTS	\$9,528	\$16,377	\$14,929	\$13,200	\$10,000	-\$3,200	\$10,100	\$10,201	\$10,303	\$10,406	
2222 TIRES	\$1,158	\$3,397	\$3,734	\$2,500	\$0	-\$2,500	\$0	\$0	\$0	\$0	
2223 BUILDING REPAIR SUPPLIES	\$10,448	\$3,506	\$2,368	\$6,000	\$6,000	\$0	\$6,060	\$6,121	\$6,182	\$6,244	
2228 OTHER MAINTENANCE SUPPLIES	\$1,981	\$1,674	\$2,428	\$1,800	\$1,800	\$0	\$1,818	\$1,836	\$1,855	\$1,873	
2234 SUPPLIES-POLICE RESERVE	\$63	\$0	\$0	\$500	\$500	\$0	\$505	\$510	\$515	\$520	
2250 NON CAPITALIZED EQUIPMENT	\$9,112	\$18,864	\$14,891	\$25,000	\$15,000	-\$10,000	\$15,150	\$15,302	\$15,455	\$15,609	
2290 POLICE RESERVE EQUIP & SUPPLIES	\$304	\$1,395	\$1,039	\$1,500	\$1,500	\$0	\$1,515	\$1,530	\$1,545	\$1,561	

**CITY OF NORTH MANKATO, MINNESOTA
GENERAL FUND EXPENDITURES & TRANSFERS
2014 Proposed Budget**

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2013-2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	COMMENTS
2000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Supplies	\$76,006	\$100,870	\$104,405	\$93,742	\$78,050	-\$15,692	\$78,831	\$79,619	\$80,415	\$81,219	
3305 MEDICAL AND DENTAL FEES	\$0	\$24	\$68	\$600	\$600	\$0	\$606	\$612	\$618	\$624	
3309 EDP, SOFTWARE AND DESIGN	\$4,562	\$5,854	\$5,028	\$21,000	\$19,000	-\$2,000	\$19,190	\$19,382	\$19,576	\$19,771	
3310 PROFESSIONAL SERVICES	\$4,552	\$6,718	\$6,409	\$5,000	\$5,000	\$0	\$5,050	\$5,101	\$5,152	\$5,203	
3325 DISPATCH SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3326 CELLULAR/RADIO TELEPHONE SERV	\$8,016	\$7,905	\$7,146	\$8,500	\$8,500	\$0	\$8,585	\$8,671	\$8,758	\$8,845	
3331 TRAVEL EXPENSE	\$1,856	\$4,149	\$7,522	\$5,000	\$5,000	\$0	\$5,050	\$5,101	\$5,152	\$5,203	
3343 ADVERTISING	\$859	\$1,020	\$1,020	\$1,100	\$1,000	-\$100	\$1,010	\$1,020	\$1,030	\$1,041	
3352 GENERAL NOTICES AND PUBLIC INF	\$0	\$0	\$659	\$500	\$500	\$0	\$505	\$510	\$515	\$520	
3361 GENERAL LIABILITY	\$8,858	\$9,768	\$9,401	\$10,630	\$10,630	\$0	\$10,736	\$10,844	\$10,952	\$11,062	
3362 PROPERTY INSURANCE	\$2,478	\$2,424	\$2,477	\$2,550	\$2,500	-\$50	\$2,525	\$2,550	\$2,576	\$2,602	
3363 AUTOMOTIVE INSURANCE	\$3,361	\$2,868	\$2,799	\$3,110	\$3,110	\$0	\$3,141	\$3,173	\$3,204	\$3,236	
3381 ELECTRIC UTILITIES	\$7,708	\$7,454	\$8,245	\$8,000	\$8,000	\$0	\$8,080	\$8,161	\$8,242	\$8,325	
3383 GAS UTILITIES	\$5,245	\$4,354	\$4,485	\$5,800	\$5,800	\$0	\$5,858	\$5,917	\$5,976	\$6,036	
3404 REPAIR & MAINT CONTRACT	\$3,098	\$3,057	\$4,149	\$3,200	\$3,200	\$0	\$3,232	\$3,264	\$3,297	\$3,330	
3412 EQUIPMENT RENTAL	\$1,080	\$1,080	\$1,080	\$1,100	\$1,100	\$0	\$1,111	\$1,122	\$1,133	\$1,145	
3433 DUES AND SUBSCRIPTIONS	\$1,221	\$989	\$1,245	\$1,300	\$1,300	\$0	\$1,313	\$1,326	\$1,339	\$1,353	
3435 BOOKS AND PAMPHLETS	\$346	\$365	\$391	\$500	\$500	\$0	\$505	\$510	\$515	\$520	
3437 MISCELLANEOUS	\$505	\$1,050	\$391	\$500	\$500	\$0	\$505	\$510	\$515	\$520	
3000 Civil Defense	\$0	\$0	\$0	\$0	\$12,000	\$12,000	\$12,120	\$12,241	\$12,364	\$12,487	
Services and Charges	\$53,744	\$59,078	\$62,514	\$78,390	\$88,240	\$9,850	\$89,122	\$90,014	\$90,914	\$91,823	
5551 MOTOR VEHICLES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5581 OTHER EQUIPMENT PURCHASE	\$11,458	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital Outlay	\$1,287,149	\$1,342,041	\$1,459,726	\$1,568,367	\$1,639,461	\$71,094	\$1,674,506	\$1,711,789	\$1,751,519	\$1,793,928	
Police Subtotal	\$1,287,149	\$1,342,041	\$1,459,726	\$1,568,367	\$1,639,461	\$71,094	\$1,674,506	\$1,711,789	\$1,751,519	\$1,793,928	
Fire:											
1103 PART-TIME EMPLOYEES	\$121,008	\$103,246	\$119,764	\$131,000	\$125,000	-\$6,000	\$126,250	\$127,513	\$128,788	\$130,076	
1121 PERA CONTRIBUTIONS	\$429	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1122 FICA CONTRIBUTIONS	\$9,257	\$7,898	\$9,162	\$10,022	\$10,000	-\$22	\$10,100	\$10,201	\$10,303	\$10,406	
1151 WORKER'S COMPENSATION	\$9,720	\$11,061	\$11,907	\$11,990	\$16,314	\$4,324	\$16,477	\$16,642	\$16,808	\$16,976	
New Defined Contribution Plan - State Aid	\$0	\$0	\$0	\$0	\$47,343	\$47,343	\$47,343	\$47,343	\$47,343	\$47,343	Moved to General Fund from fire relief
New Defined Contribution Plan - City Contribution	\$0	\$0	\$0	\$0	\$13,673	\$13,673	\$13,673	\$13,673	\$13,673	\$13,673	Moved to General Fund from fire relief
1000 Wage Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Personnel Service	\$140,415	\$122,206	\$140,833	\$153,012	\$212,330	\$59,318	\$213,843	\$215,371	\$216,915	\$218,474	
2203 PRINTED FORMS AND PAPER	\$0	\$0	\$0	\$100	\$100	\$0	\$101	\$102	\$103	\$104	
2212 MOTOR FUELS	\$3,296	\$3,597	\$3,479	\$4,100	\$4,100	\$0	\$4,141	\$4,182	\$4,224	\$4,266	
2213 LUBRICANTS & ADDITIVES	\$424	\$490	\$392	\$600	\$600	\$0	\$606	\$612	\$618	\$624	
2221 EQUIPMENT PARTS	\$9,532	\$5,239	\$10,443	\$8,500	\$8,500	\$0	\$8,585	\$8,671	\$8,758	\$8,845	
2222 TIRES	\$579	\$0	\$228	\$500	\$0	-\$500	\$0	\$0	\$0	\$0	
2223 BUILDING REPAIR SUPPLIES	\$2,523	\$3,940	\$14,324	\$5,500	\$4,500	-\$1,000	\$4,545	\$4,590	\$4,636	\$4,683	
2228 OTHER MAINTENANCE SUPPLIES	\$3,705	\$1,999	\$3,578	\$3,500	\$3,500	\$0	\$3,535	\$3,570	\$3,606	\$3,642	
2243 REPLACE TURNOUT GEAR	\$3,085	\$13,909	\$3,523	\$7,500	\$7,500	\$0	\$7,575	\$7,651	\$7,727	\$7,803	
2244 PUMP TESTING	\$4,878	\$4,629	\$4,344	\$6,000	\$5,000	-\$1,000	\$5,050	\$5,101	\$5,152	\$5,203	
2250 NON CAPITALIZED EQUIPMENT	\$812	\$2,836	\$13,861	\$10,000	\$10,000	\$0	\$10,100	\$10,201	\$10,303	\$10,406	
2000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Supplies	\$28,832	\$36,640	\$54,191	\$46,300	\$43,800	-\$2,500	\$44,238	\$44,680	\$45,127	\$45,578	
3305 MEDICAL AND DENTAL FEES	\$16,464	\$5,656	\$14,552	\$15,000	\$15,000	\$0	\$15,150	\$15,302	\$15,455	\$15,609	
3309 EDP, SOFTWARE AND DESIGN	\$997	\$739	\$276	\$1,000	\$1,000	\$0	\$1,010	\$1,020	\$1,030	\$1,041	
3310 PROFESSIONAL SERVICES	\$160	\$191	\$165	\$500	\$500	\$0	\$505	\$510	\$515	\$520	

**CITY OF NORTH MANKATO, MINNESOTA
GENERAL FUND EXPENDITURES & TRANSFERS
2014 Proposed Budget**

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2013-2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	COMMENTS
3325 DISPATCH SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3326 CELLULAR/RADIO TELEPHONE SVC	\$1,682	\$1,682	\$1,660	\$2,000	\$1,700	-\$300	\$1,717	\$1,734	\$1,752	\$1,769	
3331 TRAVEL EXPENSE	\$8,023	\$9,314	\$11,855	\$10,000	\$9,000	-\$1,000	\$9,090	\$9,181	\$9,273	\$9,365	
3343 INTERNET/ADVERTISING	\$440	\$1,116	\$1,668	\$1,860	\$1,860	\$0	\$1,879	\$1,897	\$1,916	\$1,936	
3361 GENERAL LIABILITY	\$2,837	\$3,126	\$3,008	\$3,810	\$3,800	-\$10	\$3,838	\$3,876	\$3,915	\$3,954	
3362 PROPERTY INSURANCE	\$2,184	\$2,144	\$4,690	\$2,260	\$2,200	-\$60	\$2,222	\$2,244	\$2,267	\$2,289	
3363 AUTOMOTIVE INSURANCE	\$5,768	\$5,511	\$5,076	\$5,680	\$5,600	-\$80	\$5,656	\$5,713	\$5,770	\$5,827	
3381 ELECTRIC UTILITIES	\$6,655	\$8,833	\$9,514	\$8,000	\$8,000	\$0	\$8,080	\$8,161	\$8,242	\$8,325	
3383 GAS UTILITIES	\$4,304	\$4,601	\$3,177	\$5,000	\$5,000	\$0	\$5,050	\$5,101	\$5,152	\$5,203	
3404 REPAIR & MAINT CONTRACT	\$5,494	\$4,317	\$3,138	\$5,500	\$4,500	-\$1,000	\$4,545	\$4,590	\$4,636	\$4,683	
3433 DUES AND SUBSCRIPTIONS	\$1,331	\$1,411	\$1,377	\$1,450	\$1,450	\$0	\$1,465	\$1,479	\$1,494	\$1,509	
3437 MISCELLANEOUS	\$0	\$0	\$268	\$250	\$250	\$0	\$253	\$255	\$258	\$260	
3000 Misc Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Services and Charges	\$56,337	\$48,641	\$60,423	\$62,310	\$59,860	-\$2,450	\$60,459	\$61,063	\$61,674	\$62,291	
5581 OTHER EQUIPMENT PURCHASE	\$0	\$2,650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital Outlay	\$0	\$2,650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Fire Subtotal:	\$225,584	\$210,136	\$255,447	\$261,622	\$315,990	\$54,368	\$318,540	\$321,115	\$323,716	\$326,343	
Building Inspector:											
Building Inspector Subtotal	\$272,140	\$307,018	\$217,240	\$225,898	\$0	-\$225,898	\$0	\$0	\$0	\$0	moved to community development
Civil Defense:											
Civil Defense Subtotal	\$29,615	\$20,450	\$14,190	\$26,290	\$0	-\$26,290	\$0	\$0	\$0	\$0	moved to police
Flood Control:											
Flood Control Subtotal	\$39,046	\$4,800	\$4,800	\$12,000	\$0	-\$12,000	\$0	\$0	\$0	\$0	moved to storm water
Street Maintenance:											
1101 FULL-TIME EMPLOYEES-REGULAR	\$305,429	\$344,289	\$337,231	\$304,862	\$357,980	\$53,118	\$361,560	\$365,176	\$368,827	\$372,516	
1102 FULL-TIME EMPLOYEES-OVERTIME	\$13,865	\$9,668	\$6,046	\$9,000	\$9,000	\$0	\$9,090	\$9,181	\$9,273	\$9,365	
1103 PART-TIME EMPLOYEES	\$0	\$0	\$0	\$15,000	\$0	-\$15,000	\$0	\$0	\$0	\$0	
1104 TEMPORARY EMPLOYEES-REGULAR	\$21,371	\$23,120	\$25,792	\$0	\$16,000	\$16,000	\$16,160	\$16,322	\$16,485	\$16,650	
1121 PERA CONTRIBUTIONS	\$25,040	\$25,687	\$24,861	\$26,441	\$25,060	-\$1,381	\$25,310	\$25,563	\$25,819	\$26,077	
1122 FICA CONTRIBUTIONS	\$26,420	\$25,962	\$25,704	\$29,906	\$27,666	-\$2,240	\$27,943	\$28,222	\$28,504	\$28,789	
1131 HEALTH	\$71,720	\$83,995	\$100,356	\$103,584	\$117,954	\$14,370	\$129,749	\$142,724	\$150,997	\$172,696	
VEBA				\$0	\$12,160	\$12,160	\$12,160	\$12,160	\$12,160	\$12,160	
1133 LIFE	\$799	\$804	\$805	\$830	\$857	\$27	\$866	\$875	\$883	\$892	
1134 DISABILITY	\$1,777	\$1,740	\$1,614	\$1,840	\$1,807	-\$33	\$1,825	\$1,843	\$1,861	\$1,880	
1151 WORKER'S COMPENSATION	\$29,258	\$24,876	\$26,523	\$26,805	\$22,891	-\$3,914	\$23,120	\$23,351	\$23,585	\$23,820	
1000 Wage Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Personnel Service	\$495,679	\$540,140	\$548,932	\$518,268	\$591,375	\$73,107	\$607,783	\$625,416	\$644,394	\$664,846	
2208 OTHER OFFICE SUPPLIES	\$351	\$348	\$239	\$500	\$500	\$0	\$505	\$510	\$515	\$520	
2211 CLEANING SUPPLIES	\$580	\$2,032	\$2,801	\$1,000	\$1,000	\$0	\$1,010	\$1,020	\$1,030	\$1,041	
2212 MOTOR FUELS	\$64,408	\$83,344	\$80,221	\$98,000	\$98,000	\$0	\$98,980	\$99,970	\$100,969	\$101,979	
2213 LUBRICANTS & ADDITIVES	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2217 UNIFORM & CLOTHING ALLOWANCE	\$2,066	\$2,398	\$2,387	\$3,000	\$3,000	\$0	\$3,030	\$3,060	\$3,091	\$3,122	
2220 CUTTING BLADES & BROOMS	\$13,912	\$25,863	\$22,366	\$29,000	\$29,000	\$0	\$29,290	\$29,583	\$29,879	\$30,178	
2223 BUILDING REPAIR SUPPLIES	\$10,119	\$4,182	\$2,605	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2226 SIGN REPAIR MATERIALS	\$11,595	\$7,555	\$4,411	\$11,000	\$11,000	\$0	\$11,110	\$11,221	\$11,333	\$11,447	
2227 PIPE	\$1112	\$18,729	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2228 OTHER MAINTENANCE SUPPLIES	\$15,563	\$17,729	\$13,785	\$20,000	\$20,000	\$0	\$20,200	\$20,402	\$20,606	\$20,812	
2229 GRAVEL & ROCK	\$1,842	\$9,548	\$3,981	\$5,000	\$5,000	\$0	\$5,050	\$5,101	\$5,152	\$5,203	
2230 ASPHALT	\$27,336	\$35,846	\$27,226	\$30,000	\$30,000	\$0	\$30,300	\$30,603	\$30,909	\$31,218	
2231 CONCRETE	\$4,872	\$4,689	\$6,655	\$6,000	\$6,000	\$0	\$6,060	\$6,121	\$6,182	\$6,244	
2232 SEALCOATING OIL	\$60,768	\$100,189	\$86,611	\$85,000	\$85,000	\$0	\$85,850	\$86,709	\$87,576	\$88,451	

CITY OF NORTH MANKATO, MINNESOTA
GENERAL FUND EXPENDITURES & TRANSFERS
2014 Proposed Budget

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2013-2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	COMMENTS
2233 SEALCOATING ROCK	\$12,703	\$29,543	\$0	\$31,000	\$31,000	\$0	\$31,310	\$31,623	\$31,939	\$32,259	
2235 CRACK SEALING MATERIALS	\$0	\$3,256	\$7,060	\$6,000	\$6,000	\$0	\$6,060	\$6,121	\$6,182	\$6,244	
2237 SALT & SAND FOR ICE	\$44,521	\$30,410	\$32,609	\$32,350	\$52,000	\$19,650	\$32,000	\$32,320	\$32,643	\$32,970	
2250 NON CAPITALIZED EQUIPMENT	\$1,282	\$800	\$2,960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Supplies	\$272,174	\$358,732	\$295,916	\$357,850	\$377,500	\$19,650	\$360,755	\$364,363	\$368,006	\$371,686	
3309 EDP, SOFTWARE AND DESIGN	\$207	\$133	\$0	\$300	\$300	\$0	\$303	\$306	\$309	\$312	
3310 PROFESSIONAL SERVICES	\$20,395	\$20,747	\$28,607	\$21,000	\$21,000	\$0	\$21,210	\$21,422	\$21,636	\$21,853	
3326 CELLULAR/RADIO TELEPHONE SERV	\$1,152	\$1,152	\$1,152	\$1,160	\$1,160	\$0	\$1,172	\$1,183	\$1,195	\$1,207	
3331 TRAVEL EXPENSE	\$256	\$597	\$782	\$1,000	\$1,000	\$0	\$1,010	\$1,020	\$1,030	\$1,041	
3352 GENERAL NOTICES AND PUBLIC INF	\$0	\$294	\$192	\$1,000	\$1,000	\$0	\$1,010	\$1,020	\$1,030	\$1,041	
3361 GENERAL LIABILITY	\$11,126	\$11,842	\$11,389	\$12,680	\$12,680	\$0	\$12,807	\$12,935	\$13,064	\$13,195	
3362 PROPERTY INSURANCE	\$3,970	\$5,567	\$6,519	\$6,800	\$6,800	\$0	\$6,868	\$6,937	\$7,006	\$7,076	
3381 ELECTRIC UTILITIES	\$7,348	\$8,314	\$9,154	\$8,500	\$8,500	\$0	\$8,585	\$8,671	\$8,758	\$8,845	
3383 GAS UTILITIES	\$7,511	\$8,388	\$5,319	\$9,000	\$9,000	\$0	\$9,090	\$9,181	\$9,273	\$9,365	
3415 RENTALS OTHER EQUIPMENT	\$1,114	\$2,619	\$489	\$2,000	\$2,000	\$0	\$2,020	\$2,040	\$2,061	\$2,081	
3417 RENTALS-UNIFORMS	\$664	\$549	\$530	\$750	\$750	\$0	\$758	\$765	\$773	\$780	
3418 OTHER RENTALS	\$4,078	\$4,091	\$4,183	\$4,300	\$4,300	\$0	\$4,343	\$4,386	\$4,430	\$4,475	
3433 DUES AND SUBSCRIPTIONS	\$295	\$181	\$186	\$400	\$400	\$0	\$408	\$408	\$412	\$416	
3437 MISCELLANEOUS	\$172	\$150	\$2,498	\$150	\$150	\$0	\$152	\$153	\$155	\$156	
3439 SPECIAL FUEL TAX	\$4,329	\$3,923	\$3,171	\$4,500	\$4,500	\$0	\$4,545	\$4,590	\$4,636	\$4,683	
3000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Services and Charges	\$62,617	\$68,547	\$74,170	\$73,540	\$73,540	\$0	\$74,275	\$75,018	\$75,768	\$76,526	Equipment Purchased prior to John's arrival.
5581 OTHER EQUIPMENT PURCHASE	\$0	\$0	\$21,678	\$68,265	\$0	-\$68,265	\$0	\$0	\$0	\$0	
5000 Chipper - Payment to Nicollet County	\$0	\$0	\$0	\$130,000	\$0	-\$130,000	\$0	\$0	\$0	\$0	
5000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital Outlay	\$0	\$0	\$21,678	\$198,265	\$0	-\$198,265	\$0	\$0	\$0	\$0	
Street Maintenance Subtotal	\$830,470	\$967,419	\$940,696	\$1,147,923	\$1,042,415	-\$105,508	\$1,042,813	\$1,064,797	\$1,088,169	\$1,113,058	
Equipment Maintenance:											
1101 FULL-TIME EMPLOYEES-REGULAR	\$147,067	\$147,537	\$148,345	\$152,884	\$152,875	-\$9	\$154,404	\$155,948	\$157,507	\$159,083	
1102 FULL-TIME EMPLOYEES-OVERTIME	\$287	\$769	\$1,322	\$1,000	\$1,000	\$0	\$1,010	\$1,020	\$1,030	\$1,041	
1121 PERA CONTRIBUTIONS	\$10,328	\$10,766	\$10,851	\$11,160	\$11,083	-\$77	\$11,194	\$11,306	\$11,419	\$11,533	
1122 FICA CONTRIBUTIONS	\$10,153	\$10,195	\$10,314	\$11,772	\$11,695	-\$77	\$11,812	\$11,930	\$12,049	\$12,170	
1131 HEALTH	\$37,470	\$43,963	\$62,587	\$54,288	\$58,860	\$4,572	\$64,746	\$71,221	\$78,343	\$86,177	
VEBA	\$0	\$0	\$0	\$0	\$5,760	\$5,760	\$5,760	\$5,760	\$5,760	\$5,760	
1133 LIFE	\$355	\$355	\$370	\$370	\$353	-\$17	\$357	\$361	\$364	\$368	
1134 DISABILITY	\$793	\$774	\$743	\$820	\$743	-\$77	\$750	\$758	\$765	\$773	
1151 WORKER'S COMPENSATION	\$6,219	\$4,415	\$4,656	\$4,690	\$4,979	\$289	\$5,029	\$5,079	\$5,130	\$5,181	
1000 Wage Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Personnel Service	\$212,672	\$218,774	\$229,188	\$236,984	\$247,349	\$10,365	\$255,062	\$263,382	\$272,369	\$282,085	
2208 OTHER OFFICE SUPPLIES	\$414	\$485	\$419	\$750	\$750	\$0	\$758	\$765	\$773	\$780	
2209 ALLOCATED SUPPLIES	\$256	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2211 CLEANING SUPPLIES	\$4,514	\$1,785	\$2,519	\$4,500	\$4,615	\$115	\$4,661	\$4,708	\$4,755	\$4,802	
2213 LUBRICANTS & ADDITIVES	\$9,321	\$9,286	\$8,744	\$10,500	\$10,500	\$0	\$10,605	\$10,711	\$10,818	\$10,926	
2221 EQUIPMENT PARTS	\$114,028	\$103,026	\$111,628	\$111,000	\$111,000	\$0	\$112,110	\$113,231	\$114,363	\$115,507	
2222 TIRES	\$8,523	\$13,954	\$12,948	\$13,000	\$23,000	\$10,000	\$23,230	\$23,462	\$23,697	\$23,934	
2223 BUILDING REPAIR SUPPLIES	\$1,711	\$655	\$523	\$5,000	\$500	-\$4,500	\$505	\$510	\$515	\$520	
2228 OTHER MAINTENANCE SUPPLIES	\$15,869	\$14,758	\$17,534	\$17,500	\$17,000	-\$500	\$17,170	\$17,342	\$17,515	\$17,690	
2250 NON CAPITALIZED EQUIPMENT	\$5,315	\$5,139	\$4,176	\$1,500	\$1,500	\$0	\$1,515	\$1,530	\$1,545	\$1,561	
2000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Supplies	\$159,950	\$149,087	\$158,492	\$163,750	\$168,865	\$5,115	\$170,554	\$172,259	\$173,982	\$175,722	
3309 EDP, SOFTWARE AND DESIGN	\$105	\$1,901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

**CITY OF NORTH MANKATO, MINNESOTA
GENERAL FUND EXPENDITURES & TRANSFERS
2014 Proposed Budget**

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2013-2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	COMMENTS
3310 PROFESSIONAL SERVICES	\$1,796	\$1,849	\$1,507	\$2,100	\$2,100	\$0	\$2,121	\$2,142	\$2,164	\$2,185	
3331 TRAVEL EXPENSE	\$118	\$180	\$110	\$400	\$400	\$0	\$404	\$408	\$412	\$416	
3362 PROPERTY INSURANCE	\$2,746	\$2,691	\$2,745	\$2,830	\$2,830	\$0	\$2,828	\$2,856	\$2,885	\$2,914	
3363 AUTOMOTIVE INSURANCE	\$13,093	\$10,615	\$15,361	\$11,300	\$11,300	\$0	\$11,413	\$11,527	\$11,642	\$11,759	
3381 ELECTRIC UTILITIES	\$5,370	\$6,221	\$6,910	\$6,500	\$6,500	\$0	\$6,565	\$6,631	\$6,697	\$6,764	
3383 GAS UTILITIES	\$4,099	\$5,548	\$4,617	\$6,000	\$6,000	\$0	\$6,060	\$6,121	\$6,182	\$6,244	
3384 REFUSE DISPOSAL	\$1,404	\$1,357	\$1,463	\$2,000	\$2,000	\$0	\$2,020	\$2,040	\$2,061	\$2,081	
3415 RENTALS OTHER EQUIPMENT	\$0	\$0	\$428	\$150	\$0	-\$150	\$0	\$0	\$0	\$0	
3417 RENTALS-UNIFORMS	\$2,314	\$2,354	\$2,221	\$2,500	\$2,500	\$0	\$2,525	\$2,550	\$2,576	\$2,602	
3418 OTHER RENTALS	\$3,257	\$3,582	\$3,774	\$3,500	\$3,500	\$0	\$3,535	\$3,570	\$3,606	\$3,642	
3433 DUES AND SUBSCRIPTIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3437 MISCELLANEOUS	\$0	\$0	\$0	\$500	\$500	\$0	\$505	\$510	\$515	\$520	
3000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Services and Charges	\$34,302	\$36,297	\$39,134	\$37,780	\$37,600	-\$180	\$37,976	\$38,356	\$38,739	\$39,127	
5000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Equipment Maintenance Subtotal	\$406,924	\$404,159	\$426,813	\$438,514	\$453,814	\$15,300	\$463,592	\$473,997	\$485,090	\$496,934	
Street Lighting:											
1101 FULL-TIME EMPLOYEES-REGULAR	\$7,160	\$7,416	\$7,485	\$7,500	\$7,500	\$0	\$7,651	\$7,727	\$7,805	\$7,883	
1121 PERA CONTRIBUTIONS	\$483	\$501	\$523	\$545	\$545	\$0	\$550	\$556	\$562	\$567	
1122 FICA CONTRIBUTIONS	\$548	\$567	\$573	\$575	\$590	\$15	\$596	\$602	\$608	\$614	
Life	\$0	\$0	\$0	\$0	\$18	\$18	\$18	\$18	\$18	\$18	
Disability	\$0	\$0	\$0	\$0	\$38	\$38	\$38	\$38	\$38	\$38	
Workers Compensation	\$0	\$0	\$0	\$0	\$495	\$495	\$495	\$495	\$495	\$495	
Personnel Service	\$8,190	\$8,485	\$8,581	\$8,620	\$9,186	\$566	\$9,348	\$9,436	\$9,525	\$9,614	
2221 EQUIPMENT PARTS	\$10,753	\$16,161	\$10,612	\$15,200	\$15,200	\$0	\$15,352	\$15,506	\$15,661	\$15,817	
2228 OTHER MAINTENANCE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Supplies	\$10,753	\$16,161	\$10,612	\$15,200	\$15,200	\$0	\$15,352	\$15,506	\$15,661	\$15,817	
3310 PROFESSIONAL SERVICES	\$35	\$0	\$1,550	\$5,000	\$5,000	\$0	\$5,050	\$5,101	\$5,152	\$5,203	
3381 ELECTRIC UTILITIES	\$249,155	\$273,674	\$276,688	\$280,000	\$302,400	\$22,400	\$302,400	\$302,400	\$302,400	\$302,400	
3000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Services and Charges	\$249,190	\$273,674	\$278,238	\$285,000	\$307,400	\$22,400	\$307,450	\$307,501	\$307,552	\$307,603	
5000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Street Lighting Subtotal	\$268,134	\$298,320	\$297,430	\$308,820	\$331,786	\$22,966	\$332,150	\$332,442	\$332,737	\$333,035	
Swimming Pool:											
1102 FULL-TIME EMPLOYEES-OVERTIME	\$985	\$1,215	\$0	\$1,000	\$0	-\$1,000	\$0	\$0	\$0	\$0	
1104 TEMPORARY EMPLOYEES-REGULAR	\$41,162	\$35,057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1122 FICA CONTRIBUTIONS	\$3,225	\$2,775	\$0	\$77	\$0	-\$77	\$0	\$0	\$0	\$0	
1151 WORKER'S COMPENSATION	\$2,141	\$1,729	\$1,566	\$1,580	\$0	-\$1,580	\$0	\$0	\$0	\$0	
1000 Wage Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Personnel Service	\$47,513	\$40,776	\$1,566	\$2,657	\$0	-\$2,657	\$0	\$0	\$0	\$0	
2208 OTHER OFFICE SUPPLIES	\$0	\$24	\$490	\$250	\$250	\$0	\$253	\$255	\$258	\$260	
2211 CLEANING SUPPLIES	\$638	\$549	\$533	\$650	\$650	\$0	\$657	\$663	\$670	\$676	
2216 CHEMICALS AND CHEMICAL PRODUCT	\$14,630	\$11,926	\$8,597	\$15,000	\$15,000	\$0	\$15,150	\$15,302	\$15,455	\$15,609	
2221 EQUIPMENT PARTS	\$828	\$2,470	\$333	\$2,700	\$2,700	\$0	\$2,727	\$2,754	\$2,782	\$2,810	
2223 BUILDING REPAIR SUPPLIES	\$1,861	\$1,137	\$454	\$2,000	\$2,000	\$0	\$2,020	\$2,040	\$2,061	\$2,081	
2228 OTHER MAINTENANCE SUPPLIES	\$1,677	\$1,694	\$446	\$2,400	\$2,400	\$0	\$2,424	\$2,448	\$2,473	\$2,497	

CITY OF NORTH MANKATO, MINNESOTA

GENERAL FUND EXPENDITURES & TRANSFERS

2014 Proposed Budget

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2013-2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	COMMENTS
2250 NON CAPITALIZED EQUIPMENT	\$934	\$1,660	\$343	\$3,000	\$3,000	\$0	\$3,030	\$3,060	\$3,091	\$3,122	
2254 SOFT DRINKS	\$3,084	\$3,425	\$0	\$3,500	\$3,500	\$0	\$3,535	\$3,570	\$3,606	\$3,642	
2259 MERCHANDISE FOR RESALE	\$2,027	\$2,165	\$0	\$1,850	\$1,850	\$0	\$1,869	\$1,887	\$1,906	\$1,925	
2260 POPCORN	\$615	\$637	\$0	\$500	\$500	\$0	\$510	\$510	\$515	\$520	
2261 OTHER ITEMS	\$3,076	\$2,854	\$0	\$3,200	\$3,200	\$0	\$3,232	\$3,264	\$3,297	\$3,330	
2000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Supplies	\$29,369	\$28,541	\$11,196	\$35,050	\$35,050	\$0	\$35,401	\$35,755	\$36,112	\$36,473	
3310 PROFESSIONAL SERVICES	\$442	\$0	\$46,922	\$47,500	\$48,000	\$500	\$48,480	\$48,965	\$49,454	\$49,949	
3361 GENERAL LIABILITY	\$442	\$488	\$471	\$540	\$540	\$0	\$545	\$551	\$556	\$562	
3362 PROPERTY INSURANCE	\$4,018	\$3,932	\$3,970	\$4,110	\$4,110	\$0	\$4,151	\$4,193	\$4,235	\$4,277	
3381 ELECTRIC UTILITIES	\$2,594	\$2,676	\$2,914	\$2,800	\$2,800	\$0	\$2,828	\$2,856	\$2,885	\$2,914	
3383 GAS UTILITIES	\$359	\$296	\$248	\$600	\$600	\$0	\$606	\$612	\$618	\$624	
3433 DUES AND SUBSCRIPTIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3437 MISCELLANEOUS	\$100	\$100	\$308	\$100	\$100	\$0	\$101	\$102	\$103	\$104	
3440 REMIT STATE TAX	\$2,619	\$2,636	\$1,846	\$2,600	\$2,600	\$0	\$2,626	\$2,652	\$2,679	\$2,706	
3000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Services and Charges	\$10,133	\$10,127	\$56,679	\$58,250	\$58,750	\$500	\$59,338	\$59,931	\$60,530	\$61,135	
5581 OTHER EQUIPMENT PURCHASE	\$7,124	\$0	\$0	\$10,000	\$10,000	\$0	\$10,000	\$10,000	\$10,000	\$10,000	
Capital Outlay	\$7,124	\$0	\$0	\$10,000	\$10,000	\$0	\$10,000	\$10,000	\$10,000	\$10,000	
Swimming Pool Subtotal	\$94,139	\$79,444	\$69,441	\$105,957	\$103,800	-\$2,157	\$104,738	\$105,685	\$106,642	\$107,609	
Caswell Park:											
1101 FULL-TIME EMPLOYEES-REGULAR	\$31,456	\$24,034	\$19,592	\$26,000	\$21,554	-\$4,446	\$21,770	\$21,987	\$22,207	\$22,429	
1102 FULL-TIME EMPLOYEES-OVERTIME	\$6,473	\$8,373	\$4,681	\$4,500	\$4,500	\$0	\$4,545	\$4,590	\$4,636	\$4,683	
1104 TEMPORARY EMPLOYEES-REGULAR	\$19,695	\$18,901	\$19,304	\$16,000	\$34,000	\$18,000	\$34,340	\$34,683	\$35,030	\$35,381	
1109 SEASONAL EMP. CASWELL CONCESSIONS	\$20,089	\$15,614	\$16,397	\$18,000	\$0	-\$18,000	\$0	\$0	\$0	\$0	
1121 PERA CONTRIBUTIONS	\$2,229	\$2,147	\$1,561	\$2,211	\$1,108	-\$1,103	\$1,119	\$1,130	\$1,141	\$1,153	
1122 FICA CONTRIBUTIONS	\$5,805	\$4,977	\$4,500	\$5,087	\$3,770	-\$1,317	\$3,807	\$3,845	\$3,884	\$3,923	
1131 HEALTH	\$2,317	\$2,681	\$152	\$0	\$3,345	\$3,345	\$3,680	\$4,047	\$4,452	\$4,897	
VEBA				\$0	\$460	\$460	\$460	\$460	\$460	\$460	
1133 LIFE	\$50	\$50	\$50	\$50	\$50	\$0	\$51	\$51	\$52	\$52	
1134 DISABILITY	\$110	\$108	\$100	\$110	\$105	-\$5	\$106	\$107	\$108	\$109	
1151 WORKER'S COMPENSATION	\$0	\$468	\$1,041	\$1,050	\$1,772	\$722	\$1,790	\$1,808	\$1,826	\$1,844	
1000 Wage Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Personnel Service	\$88,223	\$77,352	\$67,378	\$73,008	\$70,663	-\$2,345	\$71,666	\$72,710	\$73,796	\$74,931	
2206 TOURNAMENT/EVENT EXPENDITURES	\$22,353	\$12,038	\$44,740	\$22,000	\$22,000	\$0	\$22,000	\$22,000	\$22,000	\$22,000	
2208 OTHER OFFICE SUPPLIES	\$56	\$43	\$118	\$100	\$100	\$0	\$101	\$102	\$103	\$104	
2211 CLEANING SUPPLIES	\$2,279	\$3,053	\$1,473	\$3,000	\$3,000	\$0	\$3,030	\$3,060	\$3,091	\$3,122	
2212 MOTOR FUELS	\$0	\$0	\$0	\$250	\$250	\$0	\$253	\$255	\$258	\$260	
2213 LUBRICANTS & ADDITIVES	\$13	\$0	\$0	\$50	\$50	\$0	\$51	\$51	\$52	\$52	
2216 CHEMICALS AND CHEMICAL PRODUCT	\$1,275	\$1,524	\$1,562	\$1,400	\$1,400	\$0	\$1,414	\$1,428	\$1,442	\$1,457	
2217 UNIFORM & CLOTHING ALLOWANCE	\$622	\$841	\$0	\$625	\$630	\$5	\$636	\$643	\$649	\$656	
2221 EQUIPMENT PARTS	\$4,027	\$6,928	\$3,912	\$5,000	\$5,000	\$0	\$5,050	\$5,101	\$5,152	\$5,203	
2222 TIRES	\$345	\$2,275	\$8	\$500	\$500	\$0	\$505	\$510	\$515	\$520	
2223 BUILDING REPAIR SUPPLIES	\$3,665	\$1,257	\$8,369	\$3,500	\$3,500	\$0	\$3,535	\$3,570	\$3,606	\$3,642	
2225 LANDSCAPING MATERIALS	\$90	\$850	\$1,065	\$100	\$100	\$0	\$101	\$102	\$103	\$104	
2226 SIGN REPAIR MATERIALS	\$495	\$238	\$116	\$400	\$400	\$0	\$404	\$408	\$412	\$416	
2228 OTHER MAINTENANCE SUPPLIES	\$15,577	\$17,632	\$6,241	\$15,000	\$15,000	\$0	\$15,150	\$15,302	\$15,455	\$15,609	replace backstops in 2014, dugout benches and screens
2250 NON CAPITALIZED EQUIPMENT	\$0	\$2,585	\$2,188	\$2,500	\$9,000	\$6,500	\$9,090	\$9,181	\$9,273	\$9,365	2015
CONCESSIONS	\$57,442	\$50,882	\$55,910	\$52,375	\$52,000	-\$375	\$52,520	\$53,045	\$53,576	\$54,111	
Supplies	\$108,239	\$100,144	\$125,702	\$106,800	\$112,930	\$6,130	\$113,839	\$114,758	\$115,685	\$116,622	

**CITY OF NORTH MANKATO, MINNESOTA
GENERAL FUND EXPENDITURES & TRANSFERS
2014 Proposed Budget**

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2013-2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	COMMENTS
3310 PROFESSIONAL SERVICES	\$0	\$0	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3321 TELEPHONE AND TELEGRAPH	\$1,168	\$1,794	\$1,733	\$2,000	\$2,000	\$0	\$2,020	\$2,040	\$2,061	\$2,081	
3381 ELECTRIC UTILITIES	\$6,504	\$7,120	\$7,185	\$7,500	\$7,500	\$0	\$8,100	\$8,748	\$9,448	\$10,204	
3418 OTHER RENTALS	\$528	\$114	\$546	\$550	\$550	\$0	\$556	\$561	\$567	\$572	
3433 DUES AND SUBSCRIPTIONS	\$510	\$463	\$255	\$255	\$255	\$0	\$258	\$260	\$263	\$265	
3437 MISCELLANEOUS	\$25	\$64	\$237	\$50	\$50	\$0	\$51	\$51	\$52	\$52	
3440 REMIT STATE TAX	\$6,102	\$5,912	\$5,886	\$6,000	\$6,000	\$0	\$6,060	\$6,121	\$6,182	\$6,244	
3000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Services and Charges	\$14,837	\$15,467	\$16,216	\$16,355	\$16,355	\$0	\$17,044	\$17,781	\$18,571	\$19,418	
5000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Caswell Park Subtotal	\$211,300	\$192,963	\$209,295	\$196,163	\$199,948	\$3,785	\$202,549	\$205,248	\$208,053	\$210,971	
Parks:											
1101 FULL-TIME EMPLOYEES-REGULAR	\$223,126	\$231,407	\$204,657	\$197,420	\$167,014	-\$30,406	\$168,684	\$170,371	\$172,074	\$173,795	
1102 FULL-TIME EMPLOYEES-OVERTIME	\$2,861	\$2,126	\$1,098	\$3,500	\$4,500	\$1,000	\$4,545	\$4,590	\$4,636	\$4,683	
1104 TEMPORARY EMPLOYEES-REGULAR	\$16,352	\$15,285	\$21,928	\$11,000	\$12,800	\$1,800	\$12,928	\$13,057	\$13,188	\$13,320	
1121 PERA CONTRIBUTIONS	\$16,140	\$16,944	\$14,651	\$14,569	\$11,327	-\$3,242	\$11,440	\$11,555	\$11,670	\$11,787	
1122 FICA CONTRIBUTIONS	\$16,930	\$16,908	\$15,848	\$17,284	\$13,276	-\$4,008	\$13,408	\$13,542	\$13,678	\$13,815	
1131 HEALTH	\$64,767	\$75,953	\$91,193	\$97,032	\$81,825	-\$15,207	\$90,008	\$99,008	\$108,909	\$119,800	
VEBA				\$0	\$8,140	\$8,140	\$8,140	\$8,140	\$8,140	\$8,140	
1133 LIFE	\$563	\$564	\$479	\$500	\$385	-\$115	\$389	\$393	\$397	\$401	
1134 DISABILITY	\$1,251	\$1,220	\$961	\$1,080	\$812	-\$268	\$820	\$828	\$836	\$845	
1151 WORKER'S COMPENSATION	\$8,708	\$7,769	\$6,428	\$5,885	\$5,442	-\$443	\$5,496	\$5,551	\$5,607	\$5,663	
1000 Wage Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Personnel Service	\$350,698	\$368,176	\$357,244	\$348,270	\$305,520	-\$42,750	\$315,858	\$327,036	\$339,136	\$352,248	
2208 OTHER OFFICE SUPPLIES	\$358	\$331	\$362	\$450	\$450	\$0	\$455	\$459	\$464	\$468	
2211 CLEANING SUPPLIES	\$2,766	\$1,701	\$2,288	\$3,000	\$3,000	\$0	\$3,030	\$3,060	\$3,091	\$3,122	
2212 MOTOR FUELS	\$20,165	\$26,382	\$24,259	\$34,700	\$34,700	\$0	\$35,047	\$35,397	\$35,751	\$36,109	
2213 LUBRICANTS & ADDITIVES	\$3,262	\$3,137	\$2,166	\$3,500	\$3,500	\$0	\$3,535	\$3,570	\$3,606	\$3,642	
2215 SHOP MATERIALS	\$0	\$0	\$0	\$300	\$300	\$0	\$303	\$306	\$309	\$312	
2216 CHEMICALS AND CHEMICAL PRODUCT	\$2,898	\$2,913	\$4,822	\$5,000	\$5,000	\$0	\$5,050	\$5,101	\$5,152	\$5,203	
2217 UNIFORM & CLOTHING ALLOWANCE	\$2,316	\$2,637	\$2,994	\$2,750	\$2,750	\$0	\$2,778	\$2,805	\$2,833	\$2,862	
2221 EQUIPMENT PARTS	\$41,662	\$28,115	\$43,061	\$40,000	\$35,000	-\$5,000	\$35,350	\$35,704	\$36,061	\$36,421	
2222 TIRES	\$2,801	\$4,187	\$3,639	\$4,000	\$0	-\$4,000	\$0	\$0	\$0	\$0	
2223 BUILDING REPAIR SUPPLIES	\$2,466	\$9,771	\$2,584	\$5,000	\$5,000	\$0	\$5,050	\$5,101	\$5,152	\$5,203	
2225 LANDSCAPING MATERIALS	\$758	\$1,411	\$2,640	\$3,500	\$3,500	\$0	\$3,535	\$3,570	\$3,606	\$3,642	
2226 SIGN REPAIR MATERIALS	\$121	\$66	\$300	\$4,000	\$4,000	\$0	\$4,040	\$4,080	\$4,121	\$4,162	
2228 OTHER MAINTENANCE SUPPLIES	\$19,062	\$13,341	\$12,153	\$20,000	\$15,000	-\$5,000	\$15,150	\$15,302	\$15,455	\$15,609	
2239 Flowers	\$3,323	\$2,318	\$43	\$1,500	\$1,500	\$0	\$1,515	\$1,530	\$1,545	\$1,561	
2250 NON CAPITALIZED EQUIPMENT	\$1,613	\$2,353	\$1,033	\$2,500	\$2,500	\$0	\$2,525	\$2,550	\$2,576	\$2,602	
2000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Supplies	\$103,571	\$98,663	\$102,343	\$130,200	\$116,200	-\$14,000	\$117,362	\$118,536	\$119,721	\$120,918	
3309 EDP, SOFTWARE AND DESIGN	\$56	\$0	\$0	\$200	\$200	\$0	\$202	\$204	\$206	\$208	
3310 PROFESSIONAL SERVICES	\$4,765	\$7,920	\$5,640	\$7,000	\$7,000	\$0	\$7,070	\$7,141	\$7,212	\$7,284	
3321 TELEPHONE AND TELEGRAPH	\$345	\$377	\$359	\$400	\$400	\$0	\$404	\$408	\$412	\$416	
3326 CELLULAR/RADIO TELEPHONE SERV	\$516	\$516	\$516	\$520	\$520	\$0	\$525	\$530	\$536	\$541	
3331 TRAVEL EXPENSE	\$320	\$160	\$743	\$500	\$500	\$0	\$505	\$510	\$515	\$520	
3352 GENERAL NOTICES AND PUBLIC INF	\$836	\$147	\$0	\$1,500	\$1,500	\$0	\$1,515	\$1,530	\$1,545	\$1,561	
3361 GENERAL LIABILITY	\$3,452	\$3,811	\$8,669	\$4,500	\$4,500	\$0	\$4,192	\$4,233	\$4,276	\$4,319	
3362 PROPERTY INSURANCE	\$16,723	\$16,479	\$17,568	\$17,340	\$17,340	\$0	\$17,513	\$17,689	\$17,865	\$18,044	
3363 AUTOMOTIVE INSURANCE	\$2,971	\$2,811	\$2,535	\$2,910	\$2,910	\$0	\$2,939	\$2,968	\$2,998	\$3,028	

**CITY OF NORTH MANKATO, MINNESOTA
GENERAL FUND EXPENDITURES & TRANSFERS
2014 Proposed Budget**

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2013-2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	COMMENTS
3381 ELECTRIC UTILITIES	\$10,628	\$10,404	\$8,727	\$11,500	\$11,500	\$0	\$11,615	\$11,731	\$11,848	\$11,967	
3383 GAS UTILITIES	\$3,509	\$3,897	\$2,420	\$4,200	\$4,200	\$0	\$4,242	\$4,284	\$4,327	\$4,371	
3384 REFUSE DISPOSAL	\$936	\$983	\$995	\$1,200	\$1,200	\$0	\$1,212	\$1,224	\$1,236	\$1,249	
3418 OTHER RENTALS	\$1,846	\$3,338	\$2,444	\$3,200	\$3,200	\$0	\$3,232	\$3,264	\$3,297	\$3,330	
3433 DUES AND SUBSCRIPTIONS	\$154	\$10	\$15	\$200	\$200	\$0	\$202	\$204	\$206	\$208	
3437 MISCELLANEOUS	\$2,236	\$189	\$717	\$200	\$200	\$0	\$202	\$204	\$206	\$208	
3440 REMIT STATE TAX	\$1,320	\$1,273	\$1,161	\$1,400	\$1,400	\$0	\$1,414	\$1,428	\$1,442	\$1,457	
3441 CONTRACTORS	\$6,883	\$2,644	\$3,019	\$5,000	\$5,000	\$0	\$5,050	\$5,101	\$5,152	\$5,203	
3000 Soccer Association - MUSCO Lighting Agreement	\$0	\$0	\$0	\$17,918	\$17,918	\$0	\$17,918	\$17,918	\$17,918	\$17,918	
Services and Charges	\$57,495	\$54,959	\$55,528	\$79,338	\$79,338	\$0	\$79,952	\$80,573	\$81,199	\$81,832	
5581 OTHER EQUIPMENT PURCHASE	\$5,369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5000 IMPROVEMENT OTHER THAN BLDG	\$3,462	\$0	\$0	\$25,000	\$25,000	\$0	\$25,000	\$25,000	\$25,000	\$25,000	
5000 OTHER EQUIPMENT PURCHASE	\$15,597	\$11,021	\$10,462	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital Outlay	\$24,428	\$11,021	\$10,462	\$25,000	\$25,000	\$0	\$25,000	\$25,000	\$25,000	\$25,000	
Parks Subtotal:	\$536,192	\$532,819	\$525,577	\$582,808	\$526,058	-\$56,750	\$538,173	\$551,144	\$565,056	\$579,998	
Parkland:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Moved to Parks
Library:	\$161,609	\$149,199	\$199,855	\$164,468	\$190,984	\$26,516	\$192,894	\$194,823	\$196,771	\$198,738	
1101 FULL-TIME EMPLOYEES-REGULAR	\$45	\$124	\$121	\$500	\$500	\$0	\$505	\$510	\$515	\$520	
1102 FULL-TIME EMPLOYEES-OVERTIME	\$21,363	\$12,473	\$15,014	\$12,857	\$12,731	-\$126	\$12,858	\$12,987	\$13,117	\$13,248	
1103 PART-TIME EMPLOYEES	\$29,001	\$38,701	\$40,339	\$48,125	\$48,000	-\$125	\$48,480	\$48,965	\$49,454	\$49,949	
1104 TEMPORARY EMPLOYEES-REGULAR	\$13,655	\$14,355	\$14,303	\$14,889	\$14,769	-\$120	\$14,917	\$15,066	\$15,217	\$15,369	
1121 PERA CONTRIBUTIONS	\$16,299	\$17,205	\$17,668	\$19,931	\$19,294	-\$637	\$19,487	\$19,682	\$19,879	\$20,078	
1122 FICA CONTRIBUTIONS	\$17,063	\$20,016	\$23,863	\$24,648	\$33,000	\$8,352	\$36,300	\$39,930	\$43,923	\$48,315	
1131 HEALTH	\$0	\$0	\$0	\$0	\$3,840	\$3,840	\$3,840	\$3,840	\$3,840	\$3,840	
1133 LIFE	\$390	\$451	\$445	\$470	\$429	-\$41	\$433	\$437	\$442	\$446	
1134 DISABILITY	\$862	\$971	\$885	\$1,030	\$897	-\$133	\$905	\$915	\$924	\$933	
1151 WORKER'S COMPENSATION	\$1,342	\$1,520	\$1,602	\$1,614	\$1,296	-\$318	\$1,309	\$1,322	\$1,335	\$1,349	
1000 Wage Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Personnel Service	\$261,650	\$255,015	\$314,094	\$288,532	\$325,739	\$37,207	\$331,928	\$338,476	\$345,416	\$352,785	
2218 OTHER OPERATING SUPPLIES	\$13,812	\$17,639	\$13,341	\$14,000	\$14,000	\$0	\$14,140	\$14,281	\$14,424	\$14,568	
2221 EQUIPMENT PARTS	\$200	\$385	\$676	\$1,165	\$1,150	-\$15	\$1,162	\$1,173	\$1,185	\$1,197	
2223 BUILDING REPAIR SUPPLIES	\$2,330	\$2,834	\$2,950	\$2,500	\$2,500	\$0	\$2,525	\$2,550	\$2,576	\$2,602	
2228 OTHER MAINTENANCE SUPPLIES	\$2,009	\$2,401	\$2,587	\$2,000	\$2,000	\$0	\$2,020	\$2,040	\$2,061	\$2,081	
2250 NON CAPITALIZED EQUIPMENT	\$2,578	\$4,563	\$1,762	\$2,500	\$2,500	\$0	\$2,525	\$2,550	\$2,576	\$2,602	
2351 LIBRARY MATLS - BOOKS	\$48,586	\$48,369	\$42,708	\$38,450	\$38,450	\$0	\$38,835	\$39,223	\$39,615	\$40,011	
2352 LIBRARY MATLS - AUDIO BOOKS	\$7,670	\$6,811	\$5,714	\$7,500	\$7,500	\$0	\$7,575	\$7,651	\$7,727	\$7,805	
2353 LIBRARY MATLS - PERIODICALS	\$5,421	\$5,689	\$4,219	\$4,500	\$4,500	\$0	\$4,545	\$4,590	\$4,636	\$4,683	
2354 LIBRARY MATLS - VIDEOS/DVDS	\$13,180	\$11,272	\$15,026	\$12,000	\$12,000	\$0	\$12,120	\$12,241	\$12,364	\$12,487	
2355 LIBRARY MATLS - NEWSPAPERS	\$1,992	\$1,414	\$2,486	\$2,000	\$2,000	\$0	\$2,020	\$2,040	\$2,061	\$2,081	
2356 LIBRARY MATLS - ELECTRONICS	\$21,399	\$35,993	\$26,014	\$22,000	\$22,000	\$0	\$22,220	\$22,442	\$22,667	\$22,893	
2357 LIBRARY MATLS - MUSIC	\$745	\$356	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2358 RVLS AUDIO BOOKS	\$-1,191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2359 RVLS MATERIALS	\$10,576	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Supplies	\$129,307	\$137,726	\$117,485	\$108,615	\$108,600	-\$15	\$109,686	\$110,783	\$111,891	\$113,010	
3309 EDP, SOFTWARE AND DESIGN	\$1,357	\$218	\$0	\$1,400	\$1,400	\$0	\$1,414	\$1,428	\$1,442	\$1,457	
3321 TELEPHONE AND TELEGRAPH	\$2,007	\$1,877	\$1,872	\$2,000	\$2,000	\$0	\$2,020	\$2,040	\$2,061	\$2,081	
3331 TRAVEL EXPENSE	\$30	\$53	\$154	\$500	\$500	\$0	\$505	\$510	\$515	\$520	

**CITY OF NORTH MANKATO, MINNESOTA
GENERAL FUND EXPENDITURES & TRANSFERS
2014 Proposed Budget**

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2013-2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	COMMENTS
3362 PROPERTY INSURANCE	\$5,873	\$5,750	\$5,368	\$5,355	\$5,355	\$0	\$5,409	\$5,463	\$5,517	\$5,572	
3381 ELECTRIC UTILITIES	\$7,988	\$8,612	\$8,846	\$8,600	\$8,600	\$0	\$8,686	\$8,773	\$8,861	\$8,949	
3383 GAS UTILITIES	\$1,139	\$1,500	\$1,036	\$1,800	\$1,800	\$0	\$1,800	\$1,836	\$1,818	\$1,855	
3404 REPAIR & MAINT CONTRACT	\$1,142	\$976	\$943	\$1,200	\$1,200	\$0	\$1,212	\$1,224	\$1,236	\$1,249	
3418 OTHER RENTALS	\$814	\$1,046	\$1,217	\$920	\$920	\$0	\$929	\$938	\$948	\$957	
3437 MISCELLANEOUS	\$2,369	\$1,971	\$3,659	\$2,210	\$2,210	\$0	\$2,232	\$2,254	\$2,277	\$2,300	
3440 REMIT STATE TAX	\$367	\$436	\$440	\$450	\$450	\$0	\$455	\$459	\$464	\$468	
3600 LIBRARY AUTOMATION	\$20,924	\$22,152	\$23,570	\$24,000	\$24,000	\$0	\$24,240	\$24,482	\$24,727	\$24,974	
3602 SPECIAL PROGRAMS-LIBRARY	\$3,262	\$2,043	\$3,588	\$3,000	\$3,000	\$0	\$3,030	\$3,060	\$3,091	\$3,122	
3603 SPECIAL PROGRAMS-OTHER	\$0	\$0	\$4,057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3604 SUMMER READING	\$7,043	\$8,325	\$10,124	\$7,706	\$7,700	-\$6	\$7,777	\$7,855	\$7,933	\$8,013	
3605 UNALLOCATED-LIBRARY	-\$183	\$3,743	\$524	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3606 SPECIAL PROGRAMS-ACHF GRANT	\$0	\$0	\$839	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Services and Charges	\$54,134	\$58,701	\$66,234	\$59,141	\$59,135	-\$6	\$59,726	\$60,324	\$60,927	\$61,536	
5000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Library Bookmobile:	\$445,091	\$451,442	\$497,814	\$456,288	\$493,474	\$37,186	\$501,341	\$509,583	\$518,234	\$527,331	
1101 FULL-TIME EMPLOYEES-REGULAR	\$30,742	\$32,723	\$30,735	\$23,369	\$31,316	\$8,017	\$31,700	\$32,017	\$32,337	\$32,660	
1102 FULL-TIME EMPLOYEES-OVERTIME	\$0	\$207	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1121 PERA CONTRIBUTIONS	\$2,149	\$2,272	\$2,228	\$2,235	\$2,275	\$40	\$2,298	\$2,321	\$2,344	\$2,368	
1122 FICA CONTRIBUTIONS	\$2,262	\$2,119	\$1,503	\$2,355	\$2,401	\$46	\$2,425	\$2,449	\$2,474	\$2,499	
1131 HEALTH	\$4,404	\$8,212	\$17,518	\$18,096	\$19,620	\$1,524	\$19,816	\$20,014	\$20,215	\$20,417	
VEBA	\$0	\$0	\$0	\$0	\$1,920	\$1,920	\$1,920	\$1,920	\$1,920	\$1,920	
1133 LIFE	\$38	\$43	\$68	\$80	\$80	\$0	\$81	\$82	\$82	\$83	
1134 DISABILITY	\$84	\$95	\$135	\$170	\$70	-\$100	\$71	\$71	\$72	\$73	
1151 WORKER'S COMPENSATION	\$184	\$202	\$210	\$212	\$212	\$0	\$214	\$216	\$218	\$221	
1000 Wage Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Personnel Service	\$39,864	\$45,873	\$52,397	\$46,517	\$57,964	\$11,447	\$58,525	\$59,091	\$59,663	\$60,240	
2212 MOTOR FUELS	\$4,515	\$5,302	\$5,977	\$4,222	\$4,200	-\$22	\$4,242	\$4,284	\$4,327	\$4,371	
2218 OTHER OPERATING SUPPLIES	\$178	\$586	\$50	\$501	\$500	-\$1	\$505	\$510	\$515	\$520	
2221 EQUIPMENT PARTS	\$648	\$3,360	\$954	\$1,500	\$1,500	\$0	\$1,515	\$1,530	\$1,545	\$1,561	
2222 TIRES	\$159	\$0	\$725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2250 NON CAPITALIZED EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2351 LIBRARY MAT'L'S - BOOKS	\$173	\$7,324	\$17,906	\$14,264	\$9,000	-\$5,264	\$9,090	\$9,181	\$9,273	\$9,365	
2359 RVL'S MATERIALS	\$17,124	\$1,428	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Supplies	\$22,797	\$18,000	\$25,611	\$20,487	\$15,200	-\$5,287	\$15,352	\$15,506	\$15,661	\$15,817	
3326 CELLULAR/RADIO TELEPHONE SERV	\$992	\$958	\$987	\$1,010	\$1,000	-\$10	\$1,010	\$1,020	\$1,030	\$1,041	
3363 AUTOMOTIVE INSURANCE	\$198	\$194	\$186	\$200	\$200	\$0	\$202	\$204	\$206	\$208	
3437 MISCELLANEOUS	\$250	\$166	\$16	\$500	\$500	\$0	\$505	\$510	\$515	\$520	
3600 LIBRARY AUTOMATION	\$0	\$550	\$586	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3604 SUMMER READING	\$0	\$710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3000 New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Services and Charges	\$1,440	\$2,578	\$1,774	\$1,710	\$1,700	-\$10	\$1,717	\$1,734	\$1,752	\$1,769	
Library Bookmobile Subtotal	\$64,101	\$66,452	\$79,782	\$68,714	\$74,864	\$6,150	\$75,594	\$76,331	\$77,075	\$77,826	
Area Agency Dispersements:											
3453 MN Valley Drug Task Force	\$19,500	\$19,500	\$19,500	\$19,500	\$19,500	\$0	\$19,500	\$19,500	\$19,500	\$19,500	

**CITY OF NORTH MANKATO, MINNESOTA
GENERAL FUND EXPENDITURES & TRANSFERS
2014 Proposed Budget**

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2013-2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	COMMENTS
3454 Summit Center	\$12,000	\$12,000	\$0	\$12,000	\$12,000	\$0	\$12,000	\$12,000	\$12,000	\$12,000	
3456 Twin Rivers Center for the Arts	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$10,000	\$10,000	\$10,000	\$10,000	
3000 All Seasons Arena	\$23,085	\$23,085	\$23,085	\$23,085	\$23,100	\$15	\$23,100	\$23,100	\$23,100	\$23,100	
3334 Mass Transit - Bus	\$45,637	\$46,379	\$47,553	\$54,935	\$54,935	\$0	\$54,935	\$54,935	\$54,935	\$54,935	
Mankato - North Mankato MPO	\$0	\$0	\$0	\$0	\$3,800	\$3,800	\$3,800	\$3,800	\$3,800	\$3,800	
Business on Belgrade	\$0	\$0	\$0	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
Greater Mankato Diversity Council	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500	\$500	\$500	
Area Agency Subtotal	\$110,222	\$110,964	\$100,138	\$119,520	\$133,835	\$14,315	\$133,835	\$133,835	\$133,835	\$133,835	
Transfers:											
101 6720 TRANSFER TO 215 CDBG FUND	\$0	\$0	\$16,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
101 6720 TRANSFER TO 222 HEALTH INS FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
101 6720 TRANSFER TO 230 CAP. FAC. FUND	\$0	\$0	\$101,388	\$0	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	
220 6720 Community Development transfer to 101 Gene	\$35,000	\$0	\$111,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
225 6720 Parkland transfer to 101 General Fund	\$29,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
227 6720 Contingency Fund transfer to 101 General Fun	\$85,000	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
101 6720 General fund transfer to 227 Contingency	\$0	\$0	\$0	\$286,131	\$0	-\$286,131	\$0	\$0	\$0	\$0	
TRANSFER TO FUND 250 - MARIGOLD	\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$0	\$0	\$0	\$0	
TRANSFER TO CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$225,000	-\$61,131	\$200,000	\$200,000	\$200,000	\$200,000	
Transfers Total	\$149,000	\$0	\$258,388	\$286,131	\$225,000	-\$61,131	\$200,000	\$200,000	\$200,000	\$200,000	
Interfund Loans:											
101 11312 DUE FROM OTHER FUNDS	\$340,000	\$0	-\$2,047,524	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
220 11312 DUE FROM OTHER FUNDS	\$0	\$88,101	-\$88,101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
101 11311 DUE FROM OTHER FUNDS - 215 CDBG	\$0	\$0	\$8,475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
101 11311 DUE FROM OTHER FUNDS - 250 TIF	\$0	\$0	\$323,007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
101 11311 DUE FROM OTHER FUNDS - 345	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
101 11311 DUE FROM OTHER FUNDS - 356	\$0	\$0	\$1,005,477	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
101 11311 DUE FROM OTHER FUNDS - 407	\$0	\$0	\$61,163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
101 11311 DUE FROM OTHER FUNDS - 316	\$0	\$0	\$652,731	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
101 11311 DUE FROM OTHER FUNDS - debt service	\$0	\$1,707,524	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
101 11311 fund/port funds/capital funds	\$0	\$1,795,625	-\$9,771	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Interfund Loans	\$340,000	\$1,795,625	-\$9,771	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Net Payables:											
Reconciliation to cash	\$0	\$0	\$23,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11550 PREPAID INSURANCE	-\$10,178	\$5,787	\$10,579	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22021 ACCOUNTS PAYABLE	\$39,170	\$69,563	-\$23,592	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22081 DUE TO OTHER GOVERNMENTS	\$0	-\$49,916	-\$3,040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22161 ACCRUED WAGES PAYABLE	-\$11,681	-\$24,346	-\$32,870	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Net Payables	\$17,311	\$1,089	-\$25,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL GENERAL FUND EXPENDITURES & TRANSFERS	\$6,486,352	\$8,029,814	\$6,546,669	\$7,142,276	\$6,984,501	-\$157,775	\$7,035,815	\$7,141,390	\$7,293,772	\$7,415,181	

**CITY OF NORTH MANKATO, MINNESOTA
WATER UTILITY FUND
2014 Proposed Budget**

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2014/2013	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	COMMENTS
REVENUES:											
CUSTOMER RECIEPTS	\$1,415,226	\$1,409,341	\$1,524,372	\$1,450,000	\$1,805,000	\$355,000	\$1,805,000	\$1,815,000	\$1,815,000	\$1,815,000	
CHARGES FOR SERVICE	\$100,727	\$92,782	\$86,963	\$86,800	\$86,800	\$0	\$86,800	\$86,800	\$86,800	\$86,800	
STATE SALES TAX	\$20,061	\$13,317	\$15,533	\$15,950	\$16,834	\$884	\$16,834	\$16,922	\$16,922	\$16,922	
SPECIAL ASSESSMENTS & MISCELLANEOUS	\$30,420	\$17,397	\$2,241	\$33,496	\$33,750	\$254	\$33,750	\$33,750	\$33,750	\$33,750	
DEBT PROCEEDS	\$900,010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TRANSFERS & INTERFUND LOAN REPAYMENT	\$0	\$822,000	\$0	\$382,397	\$108,300	-\$274,097	\$108,300	\$108,300	\$108,300	\$108,300	
TOTAL REVENUES	\$2,466,443	\$2,344,836	\$1,629,109	\$1,968,643	\$2,050,684	\$82,041	\$2,050,684	\$2,060,772	\$2,060,772	\$2,060,772	
EXPENDITURES & TRANSFERS:											
PERSONNEL	\$521,097	\$519,222	\$449,686	\$521,754	\$583,618	\$61,864	\$607,215	\$632,343	\$659,130	\$687,720	
SUPPLIES	\$132,635	\$133,567	\$116,571	\$163,100	\$164,600	\$1,500	\$166,246	\$167,908	\$169,588	\$171,283	
SERVICES & CHARGES	\$238,009	\$344,780	\$357,759	\$356,730	\$385,588	\$32,858	\$393,311	\$397,072	\$400,871	\$404,707	
CAPITAL OUTLAY	\$8,439	\$0	\$0	\$42,166	\$250,000	\$207,834	\$250,000	\$250,000	\$250,000	\$250,000	
TRANSFERS OUT & INTERFUND LOANS	\$373,630	\$105,540	\$103,076	\$130,540	\$128,506	-\$2,034	\$128,506	\$128,506	\$128,506	\$128,506	
DEBT SERVICE	\$511,005	\$526,497	\$1,381,295	\$478,331	\$502,093	\$23,762	\$501,797	\$502,348	\$496,326	\$361,508	
TOTAL EXPENDITURES & TRANSFERS	\$1,784,815	\$1,629,607	\$2,408,387	\$1,692,621	\$2,018,405	\$325,784	\$2,047,076	\$2,078,178	\$2,104,421	\$2,003,724	
Cash Receipts Over (Under) Expenditures	\$681,629	\$715,229	-\$779,278	\$276,022	\$32,279	-\$243,743	\$3,608	-\$17,406	-\$43,649	\$57,048	
UNENCUMBERED CASH, BEGINNING	\$49,306	\$730,935	\$1,446,164	\$666,886	\$942,908	\$276,022	\$975,188	\$978,796	\$961,391	\$917,742	Includes water capital facility fund.
UNENCUMBERED CASH, ENDING	\$730,935	\$1,446,164	\$666,886	\$942,908	\$975,188	\$32,279	\$978,796	\$961,391	\$917,742	\$974,790	
% FUND BALANCE	41%	89%	28%	56%	48%		48%	46%	44%	49%	

**CITY OF NORTH MANKATO, MINNESOTA
WATER UTILITY EXPENDITURES AND TRANSFERS
2014 Proposed Budget**

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2013/2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	COMMENTS
PERSONNEL:											
FULL-TIME EMPLOYEES-REGULAR	\$365,963	\$360,009	\$280,341	\$312,691	\$362,795	\$50,104	\$373,678	\$384,889	\$396,435	\$408,328	
FULL-TIME EMPLOYEES-OVERTIME	\$11,287	\$10,902	\$10,304	\$20,600	\$12,500	-\$8,100	\$12,500	\$12,500	\$12,500	\$12,500	
TEMPORARY EMPLOYEES-REGULAR	\$12,297	\$8,132	\$4,004	\$9,000	\$3,200	-\$5,800	\$3,232	\$3,264	\$3,297	\$3,330	
PERA CONTRIBUTIONS	\$25,867	\$26,384	\$22,037	\$27,064	\$26,303	-\$761	\$26,566	\$26,831	\$27,100	\$27,371	
FICA CONTRIBUTIONS	\$27,872	\$28,688	\$23,196	\$29,248	\$29,574	\$326	\$29,870	\$30,169	\$30,471	\$30,775	
HEALTH	\$63,871	\$71,520	\$96,237	\$108,701	\$119,626	\$10,925	\$131,589	\$144,747	\$159,222	\$175,144	
VEBA	\$0	\$0	\$0	\$0	\$13,593	\$13,593	\$13,593	\$13,593	\$13,593	\$13,593	
LIFE	\$898	\$817	\$691	\$920	\$782	-\$138	\$790	\$798	\$806	\$814	
DISABILITY	\$1,976	\$1,758	\$1,385	\$1,930	\$1,643	-\$287	\$1,659	\$1,676	\$1,693	\$1,710	
WORKER'S COMPENSATION	\$11,065	\$11,012	\$11,490	\$11,600	\$13,602	\$2,002	\$13,738	\$13,875	\$14,014	\$14,154	
New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Personnel	\$521,097	\$519,222	\$449,686	\$521,754	\$583,618	\$61,864	\$607,215	\$632,343	\$659,130	\$687,720	
SUPPLIES:											
PRINTED FORMS AND PAPER	\$1,103	\$190	\$900	\$1,500	\$1,500	\$0	\$1,515	\$1,530	\$1,545	\$1,561	
OTHER OFFICE SUPPLIES	\$4,454	\$1,316	\$3,581	\$4,000	\$5,500	\$1,500	\$5,555	\$5,611	\$5,667	\$5,723	
MOTOR FUELS	\$14,033	\$19,557	\$20,236	\$20,000	\$20,000	\$0	\$20,200	\$20,402	\$20,606	\$20,812	
LUBRICANTS & ADDITIVES	\$1,233	\$1,273	\$1,779	\$1,300	\$1,300	\$0	\$1,326	\$1,326	\$1,339	\$1,353	
CHEMICALS AND CHEMICAL PRODUCT	\$54,502	\$35,536	\$35,309	\$40,000	\$40,000	\$0	\$40,400	\$40,804	\$41,212	\$41,624	
UNIFORM & CLOTHING ALLOWANCE	\$1,994	\$2,149	\$2,253	\$2,700	\$2,700	\$0	\$2,727	\$2,754	\$2,782	\$2,810	
OTHER OPERATING SUPPLIES	\$1,055	\$812	\$1,017	\$1,600	\$1,600	\$0	\$1,616	\$1,632	\$1,648	\$1,665	
EQUIPMENT PARTS	\$24,867	\$49,449	\$26,226	\$41,000	\$41,000	\$0	\$41,410	\$41,824	\$42,242	\$42,665	
TIRES	\$2,180	\$3,063	\$1,417	\$2,500	\$2,500	\$0	\$2,525	\$2,550	\$2,576	\$2,602	
BUILDING REPAIR SUPPLIES	\$3,592	\$1,169	\$6,770	\$8,000	\$8,000	\$0	\$8,080	\$8,161	\$8,242	\$8,325	
OTHER MAINTENANCE SUPPLIES	\$12,891	\$11,172	\$9,345	\$15,000	\$15,000	\$0	\$15,150	\$15,302	\$15,455	\$15,609	
NON CAPITALIZED EQUIPMENT	\$1,889	\$1,200	\$864	\$10,500	\$10,500	\$0	\$10,605	\$10,711	\$10,818	\$10,926	
MERCHANDISE FOR RESALE	\$8,842	\$6,682	\$6,873	\$15,000	\$15,000	\$0	\$15,150	\$15,302	\$15,455	\$15,609	
Supplies	\$132,635	\$133,567	\$116,571	\$163,100	\$164,600	\$1,500	\$166,246	\$167,908	\$169,588	\$171,283	
SERVICES & CHARGES:											
AUDITING AND ACCOUNTING SERVIC	\$3,715	\$3,200	\$4,133	\$4,410	\$4,500	\$90	\$4,545	\$4,590	\$4,636	\$4,683	
ENGINEERING FEES	\$0	\$0	\$1,130	\$1,000	\$1,000	\$0	\$1,010	\$1,020	\$1,030	\$1,041	
EDP, SOFTWARE AND DESIGN	\$5,087	\$4,858	\$5,641	\$5,640	\$5,800	\$160	\$5,858	\$5,917	\$5,976	\$6,036	
PROFESSIONAL SERVICES	\$2,642	\$42,312	\$25,562	\$64,630	\$66,000	\$1,370	\$66,660	\$67,327	\$68,000	\$68,680	Well head protection plan
TELEPHONE AND TELEGRAPH	\$10,405	\$10,483	\$10,302	\$11,000	\$11,000	\$0	\$11,110	\$11,221	\$11,333	\$11,447	
POSTAGE	\$12,273	\$10,840	\$11,153	\$13,000	\$13,000	\$0	\$13,130	\$13,261	\$13,394	\$13,528	
CELLULAR/RADIO TELEPHONE SERV	\$2,958	\$2,958	\$2,428	\$3,000	\$3,000	\$0	\$3,030	\$3,060	\$3,091	\$3,122	
TRAVEL EXPENSE	\$1,282	\$1,742	\$2,819	\$4,000	\$4,000	\$0	\$4,040	\$4,080	\$4,121	\$4,162	
INTERNET SERVICE AND E-MAIL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
GENERAL NOTICES AND PUBLIC INF	\$1,483	\$1,904	\$472	\$2,000	\$2,000	\$0	\$2,020	\$2,040	\$2,061	\$2,081	
GENERAL LIABILITY	\$9,451	\$9,892	\$9,355	\$10,650	\$10,650	\$0	\$10,757	\$10,864	\$10,973	\$11,082	
PROPERTY INSURANCE	\$8,516	\$8,352	\$11,058	\$8,790	\$8,800	\$10	\$8,888	\$8,977	\$9,067	\$9,157	
AUTOMOTIVE INSURANCE	\$1,419	\$1,352	\$1,229	\$1,360	\$1,360	\$0	\$1,374	\$1,387	\$1,401	\$1,415	
ELECTRIC UTILITIES - WATER PLANT 1	\$37,212	\$41,697	\$44,642	\$45,000	\$52,488	\$7,488	\$53,013	\$53,543	\$54,078	\$54,619	8% increase in 2014
ELECTRIC UTILITIES - WATER PLANT 2	\$82,113	\$88,275	\$104,489	\$105,000	\$118,000	\$13,000	\$119,180	\$120,372	\$121,576	\$122,791	
GAS UTILITIES - WATER PLANT 1	\$1,949	\$3,939	\$2,638	\$3,000	\$3,000	\$0	\$3,030	\$3,060	\$3,091	\$3,122	
GAS UTILITIES - WATER PLANT 2	\$11,394	\$12,997	\$8,729	\$14,000	\$14,000	\$0	\$14,140	\$14,281	\$14,424	\$14,568	
REPAIR & MAINT CONTRACT	\$1,147	\$1,348	\$1,306	\$2,300	\$2,300	\$0	\$2,323	\$2,346	\$2,370	\$2,393	

**CITY OF NORTH MANKATO, MINNESOTA
WATER UTILITY EXPENDITURES AND TRANSFERS
2014 Proposed Budget**

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2013/2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	COMMENTS
OTHER RENTALS	\$411	\$0	\$33	\$250	\$250	\$0	\$253	\$255	\$258	\$260	
DUES AND SUBSCRIPTIONS	\$2,957	\$644	\$667	\$3,000	\$3,000	\$0	\$3,030	\$3,060	\$3,091	\$3,122	
MISCELLANEOUS	\$5,347	\$8,472	\$3,523	\$1,149	\$1,500	\$351	\$1,515	\$1,530	\$1,545	\$1,561	
REMIT STATE TAX	\$14,006	\$14,248	\$15,866	\$15,700	\$15,700	\$0	\$15,857	\$16,016	\$16,176	\$16,337	
REMIT ST SURCHARGE-WATER TEST	\$29,864	\$29,864	\$30,281	\$31,000	\$31,000	\$0	\$31,310	\$31,623	\$31,939	\$32,259	
Water Appropriation Fee			\$6,851	\$6,851	\$17,240	\$10,389	\$17,240	\$17,240	\$17,240	\$17,240	
Adjustment to payables	-\$7,623	\$45,402	\$26,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Adjust cash to actual	\$0	\$0	\$26,634	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Services & Charges	\$238,009	\$344,780	\$357,759	\$356,730	\$389,588	\$32,858	\$393,311	\$397,072	\$400,871	\$404,707	
CAPITAL OUTLAY:											
OTHER EQUIPMENT PURCHASE	\$0	\$0	\$0	\$12,100	\$0	-\$12,100	\$0	\$0	\$0	\$0	
CAPITAL CONTRIBUTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
BUILDING	\$8,439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Water tower interior recoating	\$0	\$0	\$0	\$0	\$150,000	\$150,000	\$0	\$0	\$0	\$0	
Pull and Repair Well #7	\$0	\$0	\$0	\$0	\$70,000	\$70,000	\$0	\$65,000	\$65,000	\$0	
Pull and Repair Well #8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Annual Capital outlay estimate	\$0	\$0	\$0	\$30,066	\$30,000	-\$66	\$250,000	\$185,000	\$185,000	\$250,000	
Capital Outlay	\$8,439	\$0	\$0	\$42,166	\$250,000	\$207,834	\$250,000	\$250,000	\$250,000	\$250,000	
TRANSFERS OUT:											
TRANSF TO CAP FACILITY FUND 231	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$0	\$40,000	\$40,000	\$40,000	\$40,000	
TRANSFER TO GENERAL FUND 5%	\$63,630	\$65,540	\$63,076	\$65,540	\$88,506	\$22,966	\$88,506	\$88,506	\$88,506	\$88,506	
TRANSFER TO 222 HEALTH INS FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Due to debt service func (356 & 238)	\$270,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transfer to Construction Fund	\$0	\$0	\$0	\$25,000	\$0	-\$25,000	\$0	\$0	\$0	\$0	
Transfers out	\$373,630	\$105,540	\$103,076	\$130,540	\$128,506	-\$2,034	\$128,506	\$128,506	\$128,506	\$128,506	
DEBT SERVICE:											
BOND PRINCIPAL	\$301,677	\$310,417	\$1,200,833	\$352,833	\$0	-\$352,833	\$0	\$0	\$0	\$0	
BOND INTEREST	\$199,664	\$208,893	\$179,908	\$123,998	\$0	-\$123,998	\$0	\$0	\$0	\$0	
UNAMORT BOND ISSUE COST	\$880	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
UNAMORT BOND DISC & PREM	\$3,141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
BOND ISSUANCE COSTS	\$2,519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
FISCAL AGENTS' FEE	\$1,943	\$1,584	\$553	\$1,500	\$1,500	\$0	\$1,500	\$1,500	\$1,500	\$1,500	
DISCOUNT ON BONDS ISSUED	\$1,181	\$5,603	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
New Item (bond costs)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1999 G.O. Water Rev. Bond Principal	\$0	\$0	\$0	\$0	\$26,000	\$26,000	\$26,000	\$27,000	\$28,000	\$29,000	
1999 G.O. Water Rev. Bond Interest	\$0	\$0	\$0	\$0	\$5,212	\$5,212	\$4,396	\$3,580	\$2,732	\$1,853	
2006B G.O. Utility Rev. Bonds	\$0	\$0	\$0	\$0	\$118,096	\$118,096	\$118,265	\$118,225	\$118,018	\$117,619	Split between water and sewer
2007B G.O. Utility Rev. Bonds	\$0	\$0	\$0	\$0	\$12,281	\$12,281	\$11,943	\$12,337	\$11,964	\$12,320	Split between water and sewer
2008B G.O. Water Rev. Bonds Principal	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$105,000	
2008B G.O. Water Rev. Bond Interest	\$0	\$0	\$0	\$0	\$82,353	\$82,353	\$80,803	\$79,190	\$77,515	\$74,919	
2009B G.O. Utility Rev. Bonds	\$0	\$0	\$0	\$0	\$21,097	\$21,097	\$20,647	\$20,197	\$19,747	\$19,297	Split between water and sewer
2010C GO Refunding Bonds Principal	\$0	\$0	\$0	\$0	\$185,554	\$185,554	\$188,243	\$190,319	\$186,850	\$0	fund
Debt	\$511,005	\$526,497	\$1,381,295	\$476,331	\$502,093	\$23,762	\$501,797	\$502,348	\$496,326	\$361,508	
TOTAL EXPENDITURES & TRANSFERS	\$1,784,815	\$1,629,607	\$2,408,387	\$1,692,621	\$2,018,405	\$325,784	\$2,047,076	\$2,078,178	\$2,104,421	\$2,003,724	

**CITY OF NORTH MANKATO, MINNESOTA
WASTEWATER UTILITY FUND
2014 Proposed Budget**

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2014/2013	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	COMMENTS
REVENUES:											
Customer Receipts	\$1,490,288	\$1,510,773	\$1,525,239	\$1,510,000	\$2,146,000	\$636,000	\$2,146,000	\$2,146,000	\$2,151,000	\$2,151,000	
Misc. Revenue	\$743	\$517	\$2,735	\$500	\$500	\$0	\$500	\$500	\$500	\$500	
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transfers & Interfund Loan Repayment	\$750,000	\$752,295	\$0	\$210,820	\$35,300	-\$175,520	\$35,300	\$35,300	\$35,300	\$35,300	
TOTAL REVENUES	\$2,241,032	\$2,263,584	\$1,527,974	\$1,721,320	\$2,181,800	\$460,480	\$2,181,800	\$2,181,800	\$2,186,800	\$2,186,800	
EXPENSES & TRANSFERS:											
Personnel	\$241,172	\$200,962	\$211,243	\$224,538	\$396,681	\$172,143	\$410,799	\$425,640	\$441,250	\$457,679	
Supplies	\$22,509	\$56,997	\$45,603	\$49,500	\$42,515	-\$6,985	\$42,880	\$43,249	\$43,621	\$43,998	
Services & Charges	\$1,038,203	\$839,559	\$935,092	\$1,066,850	\$937,543	-\$129,307	\$946,918	\$956,387	\$965,951	\$975,611	
Capital Outlay	\$0	\$0	\$19,248	\$37,424	\$250,000	\$212,576	\$250,000	\$250,000	\$250,000	\$250,000	
Transfers	\$865,760	\$470,880	\$117,880	\$142,880	\$179,090	\$36,210	\$179,090	\$179,090	\$179,340	\$179,340	
Debt Service	\$342,381	\$335,767	\$342,917	\$250,854	\$244,926	-\$5,928	\$241,291	\$246,578	\$242,290	\$246,902	
TOTAL EXPENSES & TRANSFERS	\$2,510,025	\$1,904,165	\$1,671,983	\$1,772,046	\$2,050,755	\$278,709	\$2,070,978	\$2,100,944	\$2,122,453	\$2,153,530	
Revenues Over (Under) Expenses	\$-268,993	\$359,420	\$-144,009	\$-50,726	\$131,045	\$181,772	\$110,822	\$80,856	\$64,347	\$33,270	
UNENCUMBERED CASH, BEGINNING	\$239,541	\$-29,452	\$329,968	\$185,959	\$135,233	-\$50,726	\$266,279	\$377,100	\$457,956	\$522,304	
UNENCUMBERED CASH, ENDING	\$-29,452	\$329,968	\$185,959	\$135,233	\$266,279	\$131,045	\$377,100	\$457,956	\$522,304	\$555,574	
% FUND BALANCE	-1%	17%	11%	8%	13%		18%	22%	25%	26%	

**CITY OF NORTH MANKATO, MINNESOTA
WASTEWATER EXPENSES AND TRANSFERS
2014 Proposed Budget**

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2013/2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	COMMENTS
PERSONNEL:											
FULL-TIME EMPLOYEES-REGULAR	\$143,776	\$130,533	\$126,241	\$129,980	\$243,280	\$113,300	\$250,578	\$258,096	\$265,839	\$273,814	
FULL-TIME EMPLOYEES-OVERTIME	\$3,931	\$2,600	\$2,311	\$5,000	\$5,000	\$0	\$5,000	\$5,000	\$5,000	\$5,000	
TEMPORARY EMPLOYEES REGULAR	\$0	\$0	\$0	\$11,000	\$11,000	\$0	\$11,000	\$11,000	\$11,000	\$11,000	
PERA CONTRIBUTIONS	\$9,745	\$9,139	\$9,302	\$9,790	\$17,638	\$7,848	\$17,814	\$17,992	\$18,172	\$18,354	
FICA CONTRIBUTIONS	\$10,090	\$8,678	\$8,810	\$11,170	\$18,611	\$7,441	\$18,797	\$18,985	\$19,175	\$19,367	
HEALTH	\$44,755	\$37,409	\$49,867	\$47,861	\$77,796	\$29,935	\$84,019	\$90,741	\$98,000	\$105,840	
VEBA	\$9,106	\$5,072	\$0	\$0	\$9,273	\$9,273	\$9,366	\$9,459	\$9,554	\$9,650	
LIFE	\$337	\$286	\$300	\$310	\$508	\$198	\$514	\$519	\$524	\$529	
DISABILITY	\$727	\$604	\$600	\$680	\$1,062	\$382	\$1,073	\$1,084	\$1,094	\$1,105	
WORKER'S COMPENSATION	\$10,467	\$9,268	\$8,687	\$8,747	\$12,513	\$3,766	\$12,638	\$12,765	\$12,892	\$13,021	
Accounts Payable Misc.	\$8,237	\$1,873	\$5,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Personnel	\$241,172	\$200,962	\$211,243	\$224,538	\$396,681	\$172,143	\$410,799	\$425,640	\$441,250	\$457,679	
SUPPLIES:											
PRINTED FORMS AND PAPER	\$971	\$0	\$900	\$1,500	\$1,515	\$15	\$1,530	\$1,545	\$1,561	\$1,577	
OTHER OFFICE SUPPLIES	\$3,916	\$373	\$2,979	\$3,500	\$3,500	\$0	\$3,535	\$3,570	\$3,606	\$3,642	
MOTOR FUELS	\$1,254	\$2,608	\$4,291	\$2,500	\$2,500	\$0	\$2,525	\$2,550	\$2,576	\$2,602	
LUBRICANTS & ADDITIVES	\$456	\$446	\$292	\$500	\$500	\$0	\$505	\$510	\$515	\$520	
UNIFORM & CLOTHING ALLOWANCE	\$883	\$858	\$955	\$1,000	\$1,000	\$0	\$1,010	\$1,020	\$1,030	\$1,041	
EQUIPMENT PARTS	\$9,512	\$48,706	\$31,051	\$25,000	\$25,000	\$0	\$25,250	\$25,503	\$25,758	\$26,015	
BUILDING REPAIR SUPPLIES	\$700	\$1,110	\$753	\$2,500	\$2,500	\$0	\$2,525	\$2,550	\$2,576	\$2,602	
OTHER MAINTENANCE SUPPLIES	\$4,864	\$1,749	\$3,724	\$8,000	\$5,000	-\$3,000	\$5,000	\$5,000	\$5,000	\$5,000	
SMALL TOOLS & MINOR EQUIPMENT	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
NON CAPITALIZED EQUIPMENT	\$0	\$1,147	\$655	\$5,000	\$1,000	-\$4,000	\$1,000	\$1,000	\$1,000	\$1,000	
NEW ITEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Supplies	\$22,509	\$56,997	\$45,603	\$49,500	\$42,515	-\$6,985	\$42,880	\$43,249	\$43,821	\$43,988	
SERVICES & CHARGES:											
AUDITING AND ACCOUNTING SERVICE	\$3,005	\$2,800	\$3,497	\$3,570	\$3,600	\$30	\$3,636	\$3,672	\$3,709	\$3,746	
ENGINEERING FEES	\$0	\$0	\$282	\$2,000	\$2,000	\$0	\$2,020	\$2,040	\$2,061	\$2,081	
EDP, SOFTWARE AND DESIGN	\$4,009	\$4,209	\$4,209	\$5,000	\$5,000	\$0	\$5,050	\$5,101	\$5,152	\$5,203	
PROFESSIONAL SERVICES	\$5,143	\$1,618	\$5,138	\$10,000	\$5,000	-\$5,000	\$5,050	\$5,101	\$5,152	\$5,203	
TELEPHONE AND TELEGRAPH	\$522	\$525	\$696	\$560	\$550	-\$10	\$556	\$561	\$567	\$572	
POSTAGE	\$10,920	\$9,508	\$9,733	\$11,500	\$11,500	\$0	\$11,615	\$11,731	\$11,848	\$11,967	
CELLULAR/RADIO TELEPHONE SERV	\$258	\$258	\$258	\$260	\$260	\$0	\$263	\$265	\$268	\$271	
TRAVEL EXPENSE	\$571	\$855	\$216	\$2,000	\$2,000	\$0	\$2,020	\$2,040	\$2,061	\$2,081	
GENERAL LIABILITY	\$8,858	\$12,685	\$13,798	\$15,270	\$15,423	\$153	\$15,577	\$15,733	\$15,890	\$16,049	
PROPERTY INSURANCE	\$6,589	\$3,004	\$1,247	\$1,280	\$1,300	\$20	\$1,313	\$1,326	\$1,339	\$1,353	
AUTOMOTIVE INSURANCE	\$1,048	\$1,015	\$1,161	\$1,060	\$1,100	\$40	\$1,111	\$1,122	\$1,133	\$1,145	
ELECTRIC UTILITIES	\$27,901	\$33,511	\$28,151	\$31,000	\$31,310	\$310	\$31,623	\$31,939	\$32,259	\$32,581	
SEWAGE TREATMENT	\$825,810	\$799,260	\$829,939	\$975,000	\$850,000	-\$125,000	\$858,500	\$867,085	\$875,756	\$884,513	
REPAIR & MAINT CONTRACT	\$0	\$1,115	\$535	\$1,500	\$1,500	\$0	\$1,515	\$1,530	\$1,545	\$1,561	
REPAIR & MAINT CONTRACT	\$1,147	\$883	\$771	\$1,150	\$1,500	\$350	\$1,515	\$1,530	\$1,545	\$1,561	
DUES AND SUBSCRIPTIONS	\$2,183	\$45	\$23	\$2,000	\$2,000	\$0	\$2,020	\$2,040	\$2,061	\$2,081	
MISCELLANEOUS	\$128	\$58	\$1,105	\$2,500	\$3,500	\$1,000	\$3,535	\$3,570	\$3,606	\$3,642	
MISCELLANEOUS	\$372	\$2,532	\$2,627	\$1,000	\$0	-\$1,000	\$0	\$0	\$0	\$0	
Accounts payable misc.	\$139,740	-\$34,322	\$31,705	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SERVICES & CHARGES	\$1,038,203	\$839,559	\$935,092	\$1,066,850	\$937,543	-\$129,307	\$946,918	\$956,387	\$965,951	\$975,611	
CAPITAL OUTLAY:											
OTHER EQUIPMENT PURCHASE	\$0	\$0	\$19,248	\$26,750	\$250,000	\$223,250	\$250,000	\$250,000	\$250,000	\$250,000	
New Item	\$0	\$0	\$0	\$10,674	\$0	-\$10,674	\$0	\$0	\$0	\$0	
CAPITAL OUTLAY	\$0	\$0	\$19,248	\$37,424	\$250,000	\$212,576	\$250,000	\$250,000	\$250,000	\$250,000	

**CITY OF NORTH MANKATO, MINNESOTA
WASTEWATER EXPENSES AND TRANSFERS**

2014 Proposed Budget

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2013/2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	COMMENTS
TRANSFERS OUT:											
TRANSFER TO FUND 232	\$45,000	\$45,000	\$45,000	\$45,000	\$70,000	\$25,000	\$70,000	\$70,000	\$70,000	\$70,000	
TRANSFER TO GENERAL FUND 4%	\$70,760	\$72,880	\$72,880	\$72,880	\$109,090	\$36,210	\$109,090	\$109,090	\$109,340	\$109,340	
TRANSFER TO 222 HEALTH INS FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Interfund Loan -	\$750,000	\$353,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TRANSFER TO Construction Fund	\$0	\$0	\$0	\$25,000	\$0	-\$25,000	\$0	\$0	\$0	\$0	
TRANSFERS OUT	\$865,760	\$470,880	\$117,880	\$142,880	\$179,090	\$36,210	\$179,090	\$179,090	\$179,340	\$179,340	
DEBT SERVICE:											
BOND PRINCIPAL	\$264,837	\$267,815	\$280,922	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
BOND INTEREST	\$76,314	\$67,342	\$61,555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
FISCAL AGENTS' FEE	\$1,230	\$610	\$440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1997A Public Facilities Loan	\$0	\$0	\$0	\$71,494	\$71,494	\$0	\$71,494	\$71,494	\$71,494	\$71,494	
2005A G.O. Capital Projects Fund	\$0	\$0	\$0	\$67,358	\$64,473	-\$2,885	\$62,698	\$65,766	\$63,663	\$66,390	
2006B G.O. Utility Revenue Bonds	\$0	\$0	\$0	\$40,515	\$39,365	-\$1,150	\$39,422	\$39,408	\$39,339	\$39,206	
2007B G.O. Utility Revenue Bonds	\$0	\$0	\$0	\$71,487	\$69,594	-\$1,893	\$67,677	\$69,910	\$67,794	\$69,812	
DEBT SERVICE	\$342,381	\$335,767	\$342,917	\$250,854	\$244,926	-\$5,928	\$241,291	\$246,578	\$242,290	\$246,902	
TOTAL EXPENSES & TRANSFERS	\$2,510,025	\$1,904,165	\$1,671,983	\$1,772,046	\$2,050,755	\$278,709	\$2,070,978	\$2,100,944	\$2,122,453	\$2,153,530	

**CITY OF NORTH MANKATO, MINNESOTA
SOLID WASTE FUND REVENUE AND EXPENSES
2014 Proposed Budget**

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2013/2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	COMMENTS
REVENUES:											
Customer Sales					\$1,025,000	n/a	\$1,025,000	\$1,025,000	\$1,025,000	\$1,025,000	
State Sales Tax					\$87,000	n/a	\$87,000	\$87,000	\$87,000	\$87,000	
MISCELLANEOUS					\$0	n/a	\$0	\$0	\$0	\$0	
ABATEMENT FEES					\$0	n/a	\$0	\$0	\$0	\$0	
TRASH BAG TAGS					\$0	n/a	\$0	\$0	\$0	\$0	
TOTAL REVENUES					\$1,112,000	\$0	\$1,112,000	\$1,112,000	\$1,112,000	\$1,112,000	
EXPENSES & TRANSFERS											
SERVICES & CHARGES:											
Hansen Contract					\$585,000	n/a	\$585,000	\$585,000	\$585,000	\$585,000	
MWP Contract					\$320,000	n/a	\$320,000	\$320,000	\$320,000	\$320,000	
Remit Sales Tax					\$87,000	n/a	\$87,000	\$87,000	\$87,000	\$87,000	
Yard Waste Disposal					\$2,000	n/a	\$2,000	\$2,000	\$2,000	\$2,000	
Brush Disposal					\$4,000	n/a	\$4,000	\$4,000	\$4,000	\$4,000	
TOTAL SERVICES & CHARGES					\$998,000	\$0	\$998,000	\$998,000	\$998,000	\$998,000	
TRANSFERS											
Transfer to General Fund					\$51,250	n/a	\$51,250	\$51,250	\$51,250	\$51,250	
Transfer to Recycling Fund					\$60,000	n/a	\$60,000	\$60,000	\$60,000	\$60,000	
TOTAL TRANSFERS					\$111,250	\$111,250	\$111,250	\$111,250	\$111,250	\$111,250	
TOTAL EXPENSES & TRANSFERS					\$1,109,250	\$1,109,250	\$1,109,250	\$1,109,250	\$1,109,250	\$1,109,250	
Revenues - Expenditures					\$2,750	n/a	\$2,750	\$2,750	\$2,750	\$2,750	
Beginning Cash Balance					\$0	\$0	\$2,750	\$5,500	\$8,250	\$11,000	
On-Going Cash Available					\$2,750	n/a	\$5,500	\$8,250	\$11,000	\$13,750	

**CITY OF NORTH MANKATO, MINNESOTA
RECYCLING UTILITY FUND
2014 Proposed Budget**

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2014/2013	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	COMMENTS
REVENUES:											
General Property Tax Revenue	\$50,000	\$50,000	\$50,000	\$50,000	\$30,000	-\$20,000	\$30,000	\$30,000	\$30,000	\$30,000	
NM Solid Waste & Recycling Collection Fees	\$1,021,673	\$1,025,447	\$1,023,283	\$1,020,000	\$0	-\$1,020,000	\$0	\$0	\$0	\$0	
State Sales Tax	\$87,071	\$87,402	\$87,208	\$87,000	\$0	-\$87,000	\$0	\$0	\$0	\$0	
Recycling Revenue	\$160,559	\$216,275	\$149,121	\$179,500	\$179,500	\$0	\$179,500	\$179,500	\$179,500	\$179,500	
Nicollet County Payments	\$153,265	\$153,255	\$160,707	\$153,282	\$153,282	\$0	\$89,282	\$89,282	\$89,282	\$89,282	
Transfers	\$0	\$0	\$0	\$0	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	
TOTAL REVENUES	\$1,472,568	\$1,532,380	\$1,470,318	\$1,489,782	\$422,782	-\$1,067,000	\$358,782	\$358,782	\$358,782	\$358,782	
EXPENSES & TRANSFERS:											
Personnel	\$183,383	\$175,676	\$197,916	\$172,785	\$184,714	-\$8,071	\$166,599	\$168,518	\$170,473	\$172,466	
Supplies	\$29,026	\$20,254	\$32,619	\$44,250	\$44,250	\$0	\$44,693	\$45,139	\$45,591	\$46,047	
Services & Charges	\$1,012,293	\$1,020,473	\$1,024,341	\$1,114,870	\$77,620	-\$1,037,250	\$78,396	\$79,180	\$79,972	\$80,772	
Capital Outlay	\$0	\$7,463	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transfers Out	\$125,105	\$116,460	\$46,460	\$46,460	\$0	-\$46,460	\$0	\$0	\$0	\$0	
Debt Payments	\$110,975	\$113,475	\$118,102	\$113,694	\$110,631	-\$3,063	\$101,665	\$103,555	\$107,568	\$106,353	
TOTAL EXPENSES & TRANSFERS	\$1,460,781	\$1,453,802	\$1,419,438	\$1,492,059	\$397,215	-\$1,094,844	\$391,352	\$396,393	\$403,604	\$405,637	
Revenues Over (Under) Expenses	\$11,786	\$78,578	\$50,880	-\$2,277	\$25,567	\$27,844	-\$32,570	-\$37,611	-\$44,822	-\$46,855	
UNENCUMBERED CASH, BEGINNING	-\$3,690	\$8,097	\$86,675	\$137,555	\$184,111	\$46,556	\$209,678	\$177,108	\$139,497	\$94,676	
UNENCUMBERED CASH, ENDING	\$8,097	\$86,675	\$137,555	\$135,278	\$209,678	\$74,400	\$177,108	\$139,497	\$94,676	\$47,820	
% FUND BALANCE	1%	6%	10%	9%	53%	-7%	45%	35%	23%	12%	

**CITY OF NORTH MANKATO, MINNESOTA
RECYCLING EXPENSES AND TRANSFERS
2014 Proposed Budget**

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2013/2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	COMMENTS
PERSONNEL:											
FULL-TIME EMPLOYEES-REGULAR	\$40,479	\$27,397	\$14,343	\$14,022	\$6,000	-\$8,022	\$6,180	\$6,365	\$6,556	\$6,753	
FULL-TIME EMPLOYEES-OVERTIME	\$120	\$240	\$906	\$2,500	\$2,525	\$25	\$2,550	\$2,576	\$2,602	\$2,628	
PART-TIME EMPLOYEES	\$23,405	\$33,535	\$40,983	\$42,428	\$42,844	\$416	\$43,272	\$43,705	\$44,142	\$44,583	
TEMPORARY EMPLOYEES-REGULAR	\$96,171	\$95,400	\$128,996	\$100,000	\$101,000	\$1,000	\$102,010	\$103,030	\$104,060	\$105,101	
PERA CONTRIBUTIONS	\$2,508	\$2,441	\$3,778	\$4,275	\$3,541	-\$734	\$3,577	\$3,612	\$3,648	\$3,685	
FICA CONTRIBUTIONS	\$4,417	\$3,761	\$4,222	\$4,530	\$3,737	-\$793	\$3,774	\$3,812	\$3,850	\$3,888	
HEALTH	\$17,798	\$8,064	\$1,591	\$1,310	\$1,310	\$0	\$1,441	\$1,585	\$1,744	\$1,918	
LIFE	\$84	\$40	\$17	\$30	\$30	\$0	\$31	\$31	\$31	\$32	
DISABILITY	\$174	\$78	\$34	\$50	\$51	\$1	\$51	\$52	\$52	\$53	
WORKER'S COMPENSATION	\$3,613	\$3,051	\$3,617	\$3,640	\$3,676	\$36	\$3,713	\$3,750	\$3,788	\$3,826	
Accrued wages & benefits payable	\$5,387	\$1,669	-\$573	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Personnel	\$183,383	\$175,676	\$197,916	\$172,785	\$164,714	-\$8,071	\$166,599	\$168,518	\$170,473	\$172,466	
SUPPLIES:											
PRINTED FORMS AND PAPER	\$593	\$0	\$1,928	\$1,500	\$1,500	\$0	\$1,515	\$1,530	\$1,545	\$1,561	
OTHER OFFICE SUPPLIES	\$1,917	\$146	\$1,437	\$2,000	\$2,000	\$0	\$2,020	\$2,040	\$2,061	\$2,081	
CLEANING SUPPLIES	\$451	\$458	\$714	\$1,000	\$1,000	\$0	\$1,010	\$1,020	\$1,030	\$1,041	
MOTOR FUELS	\$901	\$1,062	\$1,896	\$1,300	\$1,300	\$0	\$1,313	\$1,326	\$1,339	\$1,353	
LUBRICANTS & ADDITIVES	\$446	\$460	\$293	\$500	\$500	\$0	\$505	\$510	\$515	\$520	
UNIFORM & CLOTHING ALLOWANCE	\$0	\$343	\$65	\$450	\$450	\$0	\$455	\$459	\$464	\$468	
EQUIPMENT PARTS	\$10,595	\$4,624	\$12,602	\$13,000	\$13,000	\$0	\$13,130	\$13,261	\$13,394	\$13,528	
TIRES	\$3,391	\$0	\$732	\$1,000	\$1,000	\$0	\$1,010	\$1,020	\$1,030	\$1,041	
BUILDING REPAIR SUPPLIES	\$2,366	\$397	\$2,116	\$3,500	\$3,500	\$0	\$3,535	\$3,570	\$3,606	\$3,642	
OTHER MAINTENANCE SUPPLIES	\$6,331	\$6,600	\$7,907	\$8,000	\$8,000	\$0	\$8,080	\$8,161	\$8,242	\$8,325	
RECYCLING SUPPLIES	\$1,686	\$1,831	\$2,362	\$2,000	\$2,000	\$0	\$2,020	\$2,040	\$2,061	\$2,081	
NON CAPITALIZED EQUIPMENT	\$349	\$4,333	\$566	\$10,000	\$10,000	\$0	\$10,100	\$10,201	\$10,303	\$10,406	
NEW ITEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Supplies	\$29,026	\$20,254	\$32,619	\$44,250	\$44,250	\$0	\$44,693	\$45,139	\$45,591	\$46,047	
SERVICES & CHARGES:											
Hansen Contract	\$549,736	\$613,855	\$584,730	\$614,250	\$0	-\$614,250	\$0	\$0	\$0	\$0	
MWP Contract	\$302,415	\$290,041	\$268,527	\$325,000	\$0	-\$325,000	\$0	\$0	\$0	\$0	
Remit Sales Tax	\$87,071	\$87,402	\$87,208	\$90,000	\$0	-\$90,000	\$0	\$0	\$0	\$0	
Yard Waste Disposal	\$2,000	\$2,000	\$2,000	\$2,000	\$0	-\$2,000	\$0	\$0	\$0	\$0	
Brush Disposal	\$2,583	\$2,232	\$1,800	\$4,000	\$0	-\$4,000	\$0	\$0	\$0	\$0	
PROFESSIONAL SERVICES	\$6,116	\$8,250	\$31,534	\$10,000	\$8,000	-\$2,000	\$8,080	\$8,161	\$8,242	\$8,325	
AUDITING AND ACCOUNTING SERVIC	\$1,415	\$1,200	\$1,590	\$1,680	\$1,680	\$0	\$1,697	\$1,714	\$1,731	\$1,748	
EDP, SOFTWARE AND DESIGN	\$2,004	\$2,105	\$2,105	\$2,320	\$2,320	\$0	\$2,343	\$2,367	\$2,390	\$2,414	
APPLIANCE RECYCLING	\$10,286	\$5,255	\$3,341	\$10,000	\$10,000	\$0	\$10,100	\$10,201	\$10,303	\$10,406	
ELECTRONICS DISPOSAL	\$2,991	\$7,412	\$30	\$6,000	\$6,000	\$0	\$6,060	\$6,121	\$6,182	\$6,244	
TELEPHONE AND TELEGRAPH	\$893	\$895	\$860	\$950	\$950	\$0	\$960	\$969	\$979	\$989	
POSTAGE	\$5,460	\$4,777	\$4,854	\$5,600	\$5,600	\$0	\$5,656	\$5,713	\$5,770	\$5,827	
CELLULAR/RADIO TELEPHONE SERV	\$0	\$636	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TRAVEL EXPENSE	\$0	\$288	\$71	\$500	\$500	\$0	\$505	\$510	\$515	\$520	
GENERAL NOTICES AND PUBLIC INF	\$1,262	\$779	\$44	\$2,000	\$2,000	\$0	\$2,020	\$2,040	\$2,061	\$2,081	
PROPERTY INSURANCE	\$5,697	\$5,581	\$7,078	\$5,870	\$5,870	\$0	\$5,929	\$5,988	\$6,048	\$6,108	
AUTOMOTIVE INSURANCE	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
ELECTRIC UTILITIES	\$8,294	\$9,859	\$10,897	\$11,000	\$11,000	\$0	\$11,110	\$11,221	\$11,333	\$11,447	
GAS UTILITIES	\$5,830	\$6,346	\$6,596	\$8,400	\$8,400	\$0	\$8,484	\$8,569	\$8,655	\$8,741	
RENTALS-UNIFORMS	\$194	\$90	\$300	\$300	\$300	\$0	\$303	\$306	\$309	\$312	
OTHER RENTALS	\$9,397	\$8,984	\$8,011	\$8,000	\$8,000	\$0	\$8,080	\$8,161	\$8,242	\$8,325	
MISCELLANEOUS	\$3,761	\$6,112	\$913	\$7,000	\$7,000	\$0	\$7,070	\$7,141	\$7,212	\$7,284	

**CITY OF NORTH MANKATO, MINNESOTA
RECYCLING EXPENSES AND TRANSFERS
2014 Proposed Budget**

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2013/2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	COMMENTS
SALES TAX RECYCLING CONTAINERS	\$2	\$2	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
ACCOUNTS PAYABLE	\$4,827	-\$45,627	\$2,151	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Services & Charges	\$1,012,293	\$1,020,473	\$1,024,341	\$1,114,870	\$77,620	-\$1,037,250	\$78,396	\$79,180	\$79,972	\$80,772	
CAPITAL OUTLAY:											
OTHER EQUIPMENT PURCHASE	\$0	\$7,463	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Capital Outlay	\$0	\$7,463	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TRANSFERS OUT:											
TRANSFER TO GENERAL FUND 4%	\$45,105	\$46,460	\$46,460	\$46,460	\$0	-\$46,460	\$0	\$0	\$0	\$0	
TRANSFER TO FUND 225	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DUE TO OTHER FUNDS	\$70,000	\$70,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Transfers Out	\$125,105	\$116,460	\$46,460	\$46,460	\$0	-\$46,460	\$0	\$0	\$0	\$0	
DEBT SERVICE:											
2004B	\$0	\$0	\$0	\$0	\$110,231	\$110,231	\$91,975	\$0	\$0	\$0	
2012A	\$0	\$0	\$0	\$0	\$0	\$0	\$9,290	\$103,155	\$107,168	\$105,953	End date 2025
BOND PRINCIPAL	\$55,000	\$60,000	\$60,000	\$65,000	\$0	-\$65,000	\$0	\$0	\$0	\$0	
BOND INTEREST	\$55,375	\$53,075	\$49,746	\$48,094	\$0	-\$48,094	\$0	\$0	\$0	\$0	
BOND ISSUANCE COSTS	\$600	\$400	\$400	\$600	\$400	-\$200	\$400	\$400	\$400	\$400	
FISCAL AGENTS' FEE	\$0	\$0	\$7,956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DISCOUNT ON BONDS ISSUED	\$110,975	\$113,475	\$118,102	\$113,694	\$110,631	-\$3,063	\$101,665	\$103,555	\$107,568	\$106,353	
Total Debt Service	\$110,975	\$113,475	\$118,102	\$113,694	\$110,631	-\$3,063	\$101,665	\$103,555	\$107,568	\$106,353	
TOTAL EXPENSES & TRANSFERS	\$1,460,781	\$1,453,802	\$1,419,438	\$1,492,059	\$397,215	-\$1,094,844	\$391,352	\$396,393	\$403,604	\$405,637	

**CITY OF NORTH MANKATO, MINNESOTA
STORM WATER UTILITY FUND
2014 Proposed Budget**

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2014/2013	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	COMMENTS
REVENUES:											
Customer Receipts	\$272,530	\$272,689	\$274,823	\$275,000	\$275,000	\$0	\$275,000	\$275,000	\$275,000	\$275,000	
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL REVENUES	\$272,530	\$272,689	\$274,823	\$275,000	\$275,000	\$0	\$275,000	\$275,000	\$275,000	\$275,000	
EXPENSES & TRANSFERS:											
Personnel	\$55,844	\$61,781	\$67,190	\$67,746	\$71,573	\$3,827	\$74,923	\$78,025	\$81,361	\$84,954	
Supplies	\$5,229	\$3,029	\$6,970	\$2,050	\$8,550	\$6,500	\$8,636	\$8,722	\$8,722	\$8,809	
Services & Charges	\$88,869	\$57,358	\$45,092	\$47,370	\$38,370	-\$9,000	\$38,754	\$39,141	\$39,141	\$39,533	
Capital Outlay	\$0	\$6,580	\$18,438	\$70,000	\$27,000	-\$43,000	\$27,000	\$27,000	\$27,000	\$27,000	
Transfers Out	\$103,166	\$83,947	\$205,698	\$56,750	\$70,250	\$13,500	\$45,250	\$45,250	\$45,250	\$45,250	
Debt Service	\$20,944	\$19,952	\$52,967	\$55,441	\$55,012	-\$429	\$53,443	\$58,387	\$51,664	\$51,120	
TOTAL EXPENSES & TRANSFERS	\$274,053	\$232,648	\$396,355	\$299,357	\$270,755	-\$28,602	\$248,005	\$256,525	\$253,138	\$256,665	
Revenues Over (Under) Expenses	-\$1,523	\$40,042	-\$121,533	-\$24,357	\$4,245	\$28,602	\$26,995	\$18,475	\$21,862	\$18,335	
UNENCUMBERED CASH, BEGINNING	\$108,162	\$106,639	\$146,680	\$25,148	\$791	-\$24,357	\$5,036	\$32,031	\$50,506	\$72,367	
UNENCUMBERED CASH, ENDING	\$106,639	\$146,680	\$25,148	\$791	\$5,036	\$4,245	\$32,031	\$50,506	\$72,367	\$90,702	
% FUND BALANCE	39%	63%	6%	0%	2%		13%	20%	29%	35%	

CITY OF NORTH MANKATO, MINNESOTA STORM WATER EXPENSES AND TRANSFERS 2014 Proposed Budget											
	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Proposed 2014	+/- 2013/2014	Forecast Year 3 2015	Forecast Year 4 2016	Forecast Year 5 2017	Forecast Year 5 2018	COMMENTS
PERSONNEL:											
FULL-TIME EMPLOYEES-REGULAR	\$34,251	\$38,840	\$41,981	\$41,335	\$41,701	\$366	\$43,005	\$43,865	\$44,742	\$45,637	
FULL-TIME EMPLOYEES-OVERTIME	\$573	\$993	\$405	\$500	\$500	\$0	\$505	\$510	\$515	\$520	
PERA CONTRIBUTIONS	\$2,437	\$2,874	\$2,935	\$3,035	\$3,060	\$25	\$3,090	\$3,121	\$3,152	\$3,184	
FICA CONTRIBUTIONS	\$2,427	\$2,759	\$2,814	\$3,205	\$3,228	\$23	\$3,261	\$3,293	\$3,326	\$3,359	
HEALTH	\$14,654	\$14,654	\$17,518	\$18,096	\$19,620	\$1,524	\$21,582	\$23,740	\$26,114	\$28,726	
VEBA	\$0	\$0	\$0	\$0	\$1,920	\$1,920	\$1,920	\$1,920	\$1,920	\$1,920	
LIFE	\$96	\$96	\$97	\$100	\$96	-\$4	\$97	\$98	\$99	\$100	
DISABILITY	\$215	\$209	\$194	\$220	\$203	-\$17	\$205	\$207	\$209	\$211	
WORKER'S COMPENSATION	\$1,195	\$1,183	\$1,246	\$1,255	\$1,246	-\$9	\$1,258	\$1,271	\$1,284	\$1,297	
New Item	\$0	\$173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Personnel	\$55,844	\$61,781	\$67,190	\$67,746	\$71,573	\$3,827	\$74,923	\$78,025	\$81,361	\$84,954	
SUPPLIES:											
MOTOR FUELS	\$0	\$0	\$0	\$500	\$500	\$0	\$505	\$510	\$510	\$515	
LUBRICANTS & ADDITIVES	\$0	\$0	\$0	\$200	\$200	\$0	\$202	\$204	\$204	\$206	
UNIFORM & CLOTHING ALLOWANCE	\$343	\$368	\$389	\$350	\$350	\$0	\$354	\$357	\$357	\$361	
EQUIPMENT	\$4,886	\$2,661	\$6,581	\$1,000	\$7,500	\$6,500	\$7,575	\$7,651	\$7,651	\$7,727	
SUPPLIES	\$5,229	\$3,029	\$6,970	\$2,050	\$8,550	\$6,500	\$8,636	\$8,722	\$8,722	\$8,809	
SERVICES & CHARGES:											
AUDITING AND ACCOUNTING SERVICE	\$795	\$700	\$954	\$950	\$950	\$0	\$960	\$969	\$969	\$979	
PROFESSIONAL SERVICES	\$6,270	\$143	\$2,014	\$2,000	\$2,000	\$0	\$2,020	\$2,040	\$2,040	\$2,061	
TELEPHONE AND TELEGRAPH	\$0	\$302	\$382	\$420	\$420	\$0	\$424	\$428	\$428	\$433	
ELECTRIC UTILITIES	\$21,417	\$22,661	\$21,457	\$22,000	\$23,000	\$1,000	\$23,230	\$23,462	\$23,462	\$23,697	Webster, Tyler, Sherman, Wheeler, & Mankato pumping stations
REPAIR & MAINT CONTRACT	\$4,383	\$353	\$17,204	\$7,000	\$7,000	\$0	\$7,070	\$7,141	\$7,141	\$7,212	
MISCELLANEOUS	\$28,344	\$5,537	\$3,082	\$15,000	\$5,000	-\$10,000	\$5,050	\$5,101	\$5,101	\$5,152	
DEPRECIATION EXPENSE	\$27,661	\$27,662	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
New Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Commodities	\$88,869	\$57,358	\$45,092	\$47,370	\$38,370	-\$9,000	\$38,754	\$39,141	\$39,141	\$39,533	
CAPITAL OUTLAY:											
IMPROVEMENT OTHER THAN BLDG	\$0	\$6,580	\$18,438	\$70,000	\$15,000	-\$55,000	\$15,000	\$15,000	\$15,000	\$15,000	
FLOOD CONTROL	\$0	\$0	\$0	\$0	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	
Capital Outlay	\$0	\$6,580	\$18,438	\$70,000	\$27,000	-\$43,000	\$27,000	\$27,000	\$27,000	\$27,000	
TRANSFERS OUT:											
TRANSFER TO GENERAL FUND	\$11,400	\$11,750	\$176,750	\$11,750	\$13,750	\$2,000	\$13,750	\$13,750	\$13,750	\$13,750	
TRANSFER TO EQUIPMENT REPLACEMENT	\$45,385	\$45,000	\$0	\$45,000	\$31,500	-\$13,500	\$31,500	\$31,500	\$31,500	\$31,500	
TRANSFER TO FLOOD CONTROL 226	\$36,039	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
ACCOUNTS PAYABLE	\$10,342	\$27,197	\$28,948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transfer to Construction Fund	\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$0	\$0	\$0	\$0	
Transfers out	\$103,166	\$83,947	\$205,698	\$56,750	\$70,250	\$13,500	\$45,250	\$45,250	\$45,250	\$45,250	
DEBT SERVICE:											
BOND PRINCIPAL	\$0	\$0	\$34,167	\$34,833	\$0	-\$34,833	\$0	\$0	\$0	\$0	
BOND INTEREST	\$20,281	\$19,290	\$18,474	\$20,281	\$0	-\$20,281	\$0	\$0	\$0	\$0	
BOND ISSUANCE COSTS	\$334	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
FISCAL AGENTS' FEE	\$327	\$326	\$327	\$327	\$327	\$0	\$0	\$0	\$0	\$0	
DISCOUNT ON BONDS ISSUED	\$2	\$336	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2007B G.O. Utility Revenue Bonds	\$0	\$0	\$0	\$0	\$12,281	\$12,281	\$11,943	\$12,787	\$11,964	\$12,320	
2009B G.O. Utility Revenue Bonds	\$0	\$0	\$0	\$0	\$42,404	\$42,404	\$41,500	\$45,600	\$39,700	\$38,800	
Debt	\$20,944	\$19,952	\$52,967	\$55,441	\$55,012	-\$429	\$53,443	\$58,387	\$51,664	\$51,120	
TOTAL EXPENSES & TRANSFERS	\$274,053	\$232,648	\$396,355	\$299,357	\$270,755	-\$28,602	\$248,005	\$256,525	\$253,138	\$256,665	

CAPITAL FACILITIES & EQUIPMENT REPLACEMENT

2014 PROPOSED BUDGET

	Budget 2014	Forecast 2015	Forecast 2016	Forecast 2017	Forecast 2018	Forecast 2019	Forecast 2020	COMMENTS
REVENUES:								
UNRESERVED FUND BALANCE	\$0	\$145,000	\$50,000	\$5,000	\$90,000	\$25,000	\$80,000	
Transfer from General Fund	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	
Transfer from Water Fund	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	
Transfer from Wastewater Fund	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	
Transfer from Stormwater Fund	\$31,500	\$31,500	\$31,500	\$31,500	\$31,500	\$31,500	\$31,500	
Transfer from Recycling Fund	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	
EQUIPMENT RESERVE REVENUE	\$350,000	\$495,000	\$400,000	\$355,000	\$440,000	\$375,000	\$430,000	
EXPENDITURES:								
Police Cruiser	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	
General Equipment - Trucks, Skid loaders, Mowers, etc.	\$60,000	\$60,000	\$60,000	\$80,000	\$80,000	\$80,000	\$80,000	
Drug Taskforce Armoured Car	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	
Jetter	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	
Backhoe	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	
Street Sweeper	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	
Loader	\$0	\$0	\$0	\$150,000	\$0	\$150,000	\$0	
Dump Truck	\$0	\$0	\$0	\$0	\$225,000	\$0	\$140,000	
Tar Distributor	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	1/2 nicollet county
Roller	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,000	
Pickup - (Streets, Parks, Shop, Wat., Sew., Storm.,)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Flat Bed with Crane	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Fire Department Masks	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
EQUIPMENT RESERVE EXPENDITURES	\$205,000	\$445,000	\$395,000	\$265,000	\$415,000	\$295,000	\$285,000	
EQUIPMENT RESERVE (est. end of year fund balance)	\$145,000	\$50,000	\$5,000	\$90,000	\$25,000	\$80,000	\$145,000	

CITY OF NORTH MANKATO, MINNESOTA
DEBT SERVICE FUNDS
2014 Proposed Budget

[illegible]

Financial Plans

CITY OF NORTH MANKATO, MN

Total Combined City Debt Service Funds

Description	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Proj 2013	Proj 2014	Proj 2015	Proj 2016	Proj 2017	Proj 2018	Proj 2019	Proj 2020	Proj 2021	Proj 2022
Sources																
Property Tax	1,189,615	1,268,421	1,318,208	1,413,987	1,475,843	1,380,015	1,422,586	1,531,479	1,582,379	1,808,279	1,841,179	1,503,807	1,407,932	1,023,309	922,679	621,865
Investment Interest	218,731	261,029	173,436	347	24,591	149	-	-	-	-	-	-	-	-	-	-
Special assessments	1,632,649	1,558,379	1,778,184	702,247	761,598	878,393	948,882	915,474	1,002,176	676,328	759,518	286,066	104,838	103,154	89,860	85,849
Street construction aid	-	200,000	50,000	83,469	238,763	269,737	272,063	273,181	273,725	273,425	272,500	271,425	269,938	267,763	269,500	270,300
Refunding bond proceeds	-	2,185,391	42,413	3,455,000	-	895,000	-	-	-	-	-	-	-	-	-	-
Other	24,645	-	-	-	350,000	-	-	-	-	-	-	-	-	-	-	-
Total Sources	3,065,640	5,473,220	3,362,241	5,655,050	2,850,795	3,423,294	2,643,531	2,720,134	2,958,280	2,758,032	2,873,197	2,061,298	1,782,707	1,394,226	1,282,039	978,014
Uses																
Principal	3,041,000	5,335,604	4,487,000	3,736,000	3,873,000	2,395,000	1,943,000	1,654,000	1,560,000	1,865,000	1,570,000	1,465,000	1,590,000	1,385,000	1,430,000	975,000
Interest	851,068	726,722	805,983	755,312	755,378	687,062	524,754	469,434	426,587	382,186	334,481	289,289	243,555	200,015	155,748	115,455
Payment to Port Authority	-	-	-	-	-	-	-	23,442	225,756	223,156	225,506	222,806	225,056	222,081	223,603	219,797
Other (Incl. Future Bond Pmts from Escrow)	-	45,133	-	24,644	-	16,348	745,000	1,175,000	410,000	-	-	-	-	-	-	-
Total Uses	3,892,068	6,107,459	5,292,983	4,515,956	4,628,378	3,098,410	3,212,754	3,371,876	2,622,343	2,470,342	2,129,988	1,977,095	2,058,611	1,807,096	1,809,351	1,310,252
Net Sources and Uses before Transfers	(826,428)	(634,239)	(1,930,742)	1,139,094	(1,777,583)	324,884	(569,223)	(601,742)	335,936	287,690	743,209	84,203	(275,904)	(412,870)	(527,311)	(332,238)
Total Net Sources and Uses After Transfers	(686,243)	(509,654)	(1,182,115)	1,394,842	(1,438,728)	650,333	(355,761)	(363,337)	777,305	721,959	1,154,969	538,372	180,115	39,161	(70,408)	118,359
Ending Fund Balance	670,040	160,386	(1,021,729)	373,113	(1,065,615)	(415,282)	(771,043)	(1,134,380)	(357,090)	364,869	1,519,838	2,058,210	2,238,325	2,277,486	2,207,077	2,325,437
Increase/(Decrease) General Fund Loan	-	-	-	-	2,047,524	(314,316)	(40,000)	(662,208)	(766,000)	(265,000)	-	-	-	-	-	-
Increase/(Decrease) Utility Fund Loan	-	-	-	-	1,436,000	-	-	-	(90,000)	(419,000)	(927,000)	-	-	-	-	-
Increase/(Decrease) Other DS Fund Loan	280,000	(992,060)	1,155,366	680,000	(2,341,420)	-	-	-	-	-	-	-	-	-	-	-
Change in Net Interfund Loans	280,000	(992,060)	1,155,366	680,000	1,142,104	(314,316)	(40,000)	(662,208)	(856,000)	(684,000)	(927,000)	-	-	-	-	-
Total Net Interfund Loans Due To/(From)	1,498,114	506,054	1,661,420	2,341,420	3,483,524	3,169,208	3,129,208	2,467,000	1,611,000	927,000	(0)	(0)	(0)	(0)	(0)	(0)
Ending Cash Balance (not incl. escrow)	2,166,966	643,752	615,469	508,902	500,108	295,194	644,433	793,888	1,125,193	1,163,152	1,391,121	1,929,493	2,109,608	2,148,769	2,078,360	2,196,720

**CITY OF NORTH MANKATO, MINNESOTA
PORT AUTHORITY GENERAL FUND - 228
2014 Proposed Budget**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROPOSED	2014 FORECAST	+/- 2014/2013	2015 FORECAST	2016 FORECAST	2017 FORECAST	2018 FORECAST	COMMENTS
REVENUES:											
31110 AD VALOREM	\$65,000	\$65,000	\$65,000	\$74,479	\$75,000	\$521	\$75,000	\$75,000	\$75,000	\$75,000	
TOTAL TAXES	\$65,000	\$65,000	\$65,000	\$74,479	\$75,000	\$521	\$75,000	\$75,000	\$75,000	\$75,000	
33130 FEDERAL GRANTS - COMM DEV BLOCK	\$0	\$30,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL INTERGOVERNMENTAL REVENUE	\$0	\$30,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34302 SALE OF PROPERTY	\$0	\$0	\$30,000	\$808,600	\$120,000	-\$688,600	\$0	\$798,000	\$0	\$0	SCCS, Cemstone, Future Sale of 2 North Port 12 acre sites
34953 REFUND AND REIMBURSEMENT	\$0	\$18,550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34950 OTHER INCOME	\$6,398	\$2,537	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36210 INTEREST EARNINGS	\$684	\$587	\$493	\$587	\$0	\$0	\$0	\$0	\$0	\$0	
36242 LOAN INTEREST	\$762	\$793	\$825	\$859	\$0	-\$859	\$0	\$0	\$0	\$0	
36241 LOAN PRINCIPAL - WSK Holding LLC	\$0	\$0	\$0	\$234	\$0	-\$234	\$0	\$0	\$0	\$0	Moved to local revolving loan fund
36242 LOAN INTEREST - Bradley Blume	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Moved to local revolving loan fund
36242 LOAN INTEREST - Bradley Blume	\$0	\$0	\$0	\$225	\$0	-\$225	\$0	\$0	\$0	\$0	Moved to local revolving loan fund
TOTAL MISCELLANEOUS REVENUES	\$7,844	\$22,501	\$31,368	\$809,918	\$120,000	-\$689,918	\$0	\$798,000	\$0	\$0	
39310 2011B TAXABLE G.O. TAX INCREMENT REVENUE BOND PROCE	\$0	\$455,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	422 Belgrade
TOTAL BOND PROCEEDS	\$0	\$455,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
39202 TRANSFERS	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
39203 TRANSFERS	\$0	\$0	\$1,259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
39203 TRANSFERS 254 TIF 17 National Dentex	\$0	\$0	\$2,445	\$2,445	\$0	\$0	\$2,445	\$2,445	\$2,445	\$2,445	Admin Fee
39203 TRANSFERS 257 TIF 20 Ziegler	\$0	\$0	\$4,254	\$4,254	\$0	\$0	\$4,254	\$4,254	\$4,254	\$4,254	Admin Fee
39203 TRANSFERS 256 TIF 18 LJP	\$0	\$0	\$7,956	\$7,956	\$0	\$0	\$7,956	\$7,956	\$7,956	\$7,956	Admin Fee
39203 TRANSFERS 259 TIF 22 Lindsay	\$0	\$0	\$832	\$832	\$0	\$0	\$832	\$832	\$832	\$832	Admin Fee
39203 TRANSFERS 260 TIF 21 Alstate	\$0	\$0	\$1,267	\$1,267	\$0	\$0	\$1,267	\$1,267	\$1,267	\$1,267	Admin Fee
39203 TRANSFERS from 240 PA Joint Econ Devel Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22210 UNEARNED REVENUE	\$0	\$15,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	815 Park Avenue
TOTAL TRANSFERS	\$0	\$200,000	\$16,517	\$16,754	\$16,754	\$0	\$16,754	\$16,754	\$16,754	\$16,754	
TOTAL REVENUE	\$72,844	\$773,001	\$112,884	\$901,151	\$211,754	-\$689,397	\$91,754	\$889,754	\$91,754	\$91,754	
BEGINNING CASH BALANCE	\$53,491	\$43,130	\$734,716	-\$261,994	\$48,808	\$48,808	\$42,302	\$28,549	\$251,826	\$149,036	
ON-GOING AVAILABLE CASH	\$43,130	\$734,716	-\$261,994	\$48,808	\$42,302	\$48,808	\$28,549	\$251,826	\$149,036	\$50,622	
EXPENDITURES:											
1104 TEMPORARY EMPLOYEES	\$0	\$0	\$0	\$1,560	\$1,576	\$16	\$1,591	\$1,607	\$1,623	\$1,640	
1122 FICA CONTRIBUTIONS	\$0	\$0	\$0	\$100	\$101	\$1	\$102	\$103	\$104	\$105	
TOTAL PERSONNEL SERVICES	\$0	\$0	\$0	\$1,660	\$1,677	\$17	\$1,693	\$1,710	\$1,727	\$1,745	
2208 OTHER OFFICE SUPPLIES	\$99	\$128	\$300	\$200	\$100	-\$100	\$101	\$102	\$103	\$104	
TOTAL SUPPLIES	\$99	\$128	\$300	\$200	\$100	-\$100	\$101	\$102	\$103	\$104	
3301 AUDITING AND ACCOUNTING SERVICE	\$2,740	\$2,500	\$3,180	\$3,100	\$3,100	\$0	\$3,131	\$3,162	\$3,194	\$3,226	
3310 PROFESSIONAL SERVICE	\$26,726	\$8,462	\$15,259	\$5,000	\$15,000	\$10,000	\$15,150	\$15,302	\$15,455	\$15,609	
3326 CELLULAR/TELEPHONE SERVICE	\$571	\$723	\$704	\$780	\$780	\$0	\$788	\$796	\$804	\$812	
3331 TRAVEL EXPENSE	\$95	\$109	\$114	\$100	\$100	\$0	\$101	\$102	\$103	\$104	
3343 ADVERTISING	\$4,525	\$7,437	\$3,086	\$4,000	\$4,000	\$0	\$4,040	\$4,080	\$4,121	\$4,162	
3420 BUSINESS APPRECIATION LUNCH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
											Real Estate Taxes, Downtown Grants, City Center, Legal Fees, Recording, Etc. Real estate tax on 510 and 514 Webster Avenue and publication costs
3437 MISCELLANEOUS	\$48,451	\$53,138	\$42,304	\$40,000	\$40,000	\$0	\$40,000	\$40,000	\$40,000	\$40,000	
6630 DISCOUNT ON BONDS ISSUED	\$0	\$8,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6630 GMG	\$0	\$0	\$0	\$0	\$30,000	\$30,000	\$37,000	\$0	\$0	\$0	
TOTAL SERVICES AND CHARGES	\$83,107	\$81,287	\$64,647	\$52,980	\$92,980	\$40,000	\$100,210	\$63,442	\$63,676	\$63,913	
5511 LAND	\$0	\$0	\$135,562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL CAPITAL OUTLAY	\$0	\$0	\$135,562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6720 TRANSFER to 338/258 TIF 19 - 422 Belgrade	\$0	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	422 Belgrade Project
6720 TRANSFER to 371 2011B Bonds	\$0	\$0	\$37,642	\$32,007	\$0	-\$32,007	\$0	\$0	\$0	\$0	422 Belgrade Debt Payments - transferred into debt service fund 371
11312 TRANSFER to fund 368 (1994A P.A. Rev. Bonds)	\$0	\$0	\$192,418	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Northport Center, Nicollet County Services, 1750 Commerce Drive

**CITY OF NORTH MANKATO, MINNESOTA
PORT AUTHORITY GENERAL FUND - 228
2014 Proposed Budget**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROPOSED	2014 FORECAST	+/- 2014/2013	2015 FORECAST	2016 FORECAST	2017 FORECAST	2018 FORECAST	COMMENTS
11311											
TRANSFER to fund 379 (debt service fund)	\$0	\$0	\$279,025	\$3,503	\$3,503	\$0	\$3,503	\$9,212	\$9,037	\$9,406	FX Fusion, Webster Avenue,
Special Assessments - North Port	\$0	\$0	\$0	\$395,000	\$0	-\$395,000	\$0	\$452,011	\$0	\$0	Belgrade Avenue, Mairgold
TRANSFER to fund 240 for RIST property payment	\$0	\$0	\$0	\$105,000	\$120,000	\$15,000		\$140,000	\$120,000	\$115,000	
TOTAL TRANSFERS & INTERFUND LOANS	\$0	\$0	\$909,085	\$535,510	\$123,503	-\$412,007	\$3,503	\$601,223	\$129,037	\$124,406	
TOTAL EXPENDITURES	\$83,206	\$81,415	\$1,109,594	\$590,350	\$218,260	-\$372,090	\$105,507	\$666,477	\$194,544	\$190,168	
REVENUE - EXPENDITURES	-\$10,362	\$697,586	-\$996,709	\$310,801	-\$6,506	-\$317,307	-\$13,753	\$223,277	-\$102,790	-\$98,414	

**CITY OF NORTH MANKATO, MINNESOTA
JOINT ECONOMIC DEVELOPMENT FUND - 240
PROPOSED 2014 BUDGET**

LINE	REVENUES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 PROPOSED	+/- 2014/2013	2015 FORECAST	2016 FORECAST	2017 FORECAST	2018 FORECAST	COMMENTS
REVENUES:												
36210	INTEREST EARNINGS	\$3,662	\$3,480	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36220	RENTS & ROYALTIES	\$3,310	\$11,946	\$14,160	\$9,160	\$5,000	-\$4,160	\$0	\$0	\$0	\$0	
36234	SALE OF LAND		\$675,733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36242	LOAN INTEREST	\$0	\$0	\$3,225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36241	LOAN PRINCIPAL - Karen LeFebvre	\$974	\$1,027	\$1,082	\$1,140	\$1,201	\$61	\$1,266	\$1,334	\$1,406	\$1,481	
36242	LOAN INTEREST - Karen LeFebvre	\$0	\$0	\$0	\$3,167	\$3,106	-\$61	\$3,041	\$2,973	\$2,901	\$2,826	
New	TRANSFER FROM 228 FOR RIST PROPERTY	\$0	\$0	\$0	\$105,000	\$120,000	\$15,000	\$0	\$140,000	\$120,000	\$115,000	
	INTERFUND LOAN REPAYMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL MISCELLANEOUS REVENUES		\$7,946	\$692,186	\$18,624	\$118,467	\$129,307	\$10,840	\$4,307	\$144,307	\$124,307	\$119,307	
39310	OTHER LONG TERM DEBT PROCEEDS (RIST)	\$0	\$1,008,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL BOND PROCEEDS		\$0	\$1,008,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL REVENUE		\$7,946	\$1,700,186	\$18,624	\$118,467	\$129,307	\$10,840	\$4,307	\$144,307	\$124,307	\$119,307	
BEGINNING CASH BALANCE		\$351,999	\$266,140	\$442,175	\$205,298	\$158,692	-\$46,607	\$131,999	\$4,306	\$613	\$920	
ON-GOING AVAILABLE CASH		\$266,140	\$442,175	\$205,298	\$158,692	\$131,999	-\$26,693	\$4,306	\$613	\$920	\$227	
EXPENDITURES:												
3310	PROFESSIONAL SERVICE	\$0	\$3,400	\$6,308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3437	MISCELLANEOUS	\$10,874	\$36,751	\$23,192	\$35,074	\$30,000	-\$5,074	\$10,000	\$30,000	\$10,000	\$10,000	
TOTAL SERVICES AND CHARGES		\$10,874	\$40,151	\$29,500	\$35,074	\$30,000	-\$5,074	\$10,000	\$30,000	\$10,000	\$10,000	
5511	LAND	\$30,931	\$1,008,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5521	BUILDING & STRUCTURE PURCHASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL CAPITAL OUTLAY		\$30,931	\$1,008,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6601	CONTRACT FOR DEED (RIST)	\$0	\$108,000	\$100,000	\$100,000	\$100,000	\$0	\$100,000	\$100,000	\$100,000	\$100,000	
6611	CONTRACT FOR DEED (RIST)	\$0	\$18,000	\$34,000	\$30,000	\$26,000	-\$4,000	\$22,000	\$18,000	\$14,000	\$10,000	
TOTAL DEBT SERVICE		\$0	\$126,000	\$134,000	\$130,000	\$126,000	-\$4,000	\$122,000	\$118,000	\$114,000	\$110,000	
6720	OPERATING TRANSFERS - 101 General Fund	\$52,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6720	OPERATING TRANSFERS - 215 CDBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6720	OPERATING TRANSFERS - 220 Community Develop	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6720	OPERATING TRANSFERS - 448 PA Construction Fun	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6720	OPERATING TRANSFERS - 316 Bond Reserve	\$0	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6720	OPERATING TRANSFERS - 368 PA Revenue Bonds (\$0	\$0	\$92,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL TRANSFERS		\$52,000	\$350,000	\$92,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES		\$93,805	\$1,524,151	\$255,500	\$165,074	\$156,000	-\$9,074	\$132,000	\$148,000	\$124,000	\$120,000	
REVENUE - EXPENDITURES		-\$85,859	\$176,035	-\$236,876	-\$46,607	-\$26,693	\$19,914	-\$127,693	-\$3,693	\$307	-\$693	

**CITY OF NORTH MANKATO, MINNESOTA
FEDERAL REVOLVING LOAN - 229
2014 Proposed Budget**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 PROPOSED	+/- 2014/2013	2015 FORECAST	2016 FORECAST	2017 FORECAST	2018 FORECAST	COMMENTS
REVENUES:											
OTHER STATE GRANTS & AIDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total State Grants & Aids	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Accounts Receivable	\$272										
INTEREST EARNINGS	\$0	\$3	\$155	\$22	\$0	-\$22	\$0	\$0	\$0	\$0	
LOAN INTEREST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LOAN PRINCIPAL - John Zender	\$1,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Moved to Local Revolving Loan Fund
LOAN INTEREST - John Zender	\$981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Moved to Local Revolving Loan Fund
LOAN PRINCIPAL - Thin Film (NMP Holdings)	\$21,766	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Moved to State Revolving Loan Fund
LOAN INTEREST - Thin Film (NMP Holdings)	\$7,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Moved to State Revolving Loan Fund
LOAN PRINCIPAL - Minnesota Truck & Tractor	\$1,758	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Moved to Local Revolving Loan Fund
LOAN INTEREST - Minnesota Truck & Tractor	\$1,722	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Moved to Local Revolving Loan Fund
LOAN PRINCIPAL - Bastian - Angies Kettle Corn	\$4,285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Moved to Local Revolving Loan Fund
LOAN INTEREST - Bastian - Angies Kettle Corn	\$3,659	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Moved to Local Revolving Loan Fund
LOAN PRINCIPAL - Mankato Business Prod.	\$9,554	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LOAN INTEREST - Mankato Business Prod.	\$247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LOAN PRINCIPAL - Coughlan Bros.	\$32,619	\$33,611	\$20,077	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LOAN INTEREST - Coughlan Bros.	\$2,143	\$1,151	\$201	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LOAN PRINCIPAL - Capstone Press	\$8,594	\$8,855	\$9,011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LOAN INTEREST - Capstone Press	\$676	\$415	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LOAN PRINCIPAL - John Zender	\$5,470	\$5,693	\$76,486	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LOAN INTEREST - John Zender	\$3,406	\$3,184	\$592	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LOAN PRINCIPAL - Angie's Kettle Corn 2	\$3,609	\$3,757	\$85,833	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LOAN INTEREST - Angie's Kettle Corn 2	\$3,662	\$3,515	\$2,903	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LOAN PRINCIPAL - Howard Drive LLC	\$41,639	\$60,664	\$78,613	\$64,348	\$0	-\$64,348	\$0	\$0	\$0	\$0	Final Payment Oct, 2013
LOAN INTEREST - Howard Drive LLC	\$6,917	\$5,336	\$3,187	\$788	\$0	-\$788	\$0	\$0	\$0	\$0	
LOAN PRINCIPAL - Thin Film (NMP Holdings)	\$8,331	\$8,670	\$9,024	\$9,391	\$9,774	\$383	\$10,172	\$10,587	\$11,018	\$11,467	
LOAN INTEREST - Thin Film (NMP Holdings)	\$9,848	\$9,509	\$9,156	\$8,788	\$8,405	-\$383	\$8,007	\$7,593	\$7,161	\$6,713	
LOAN PRINCIPAL - GMJ (DE Commerce Property)	\$11,658	\$9,972	\$11,320	\$10,018	\$7,632	-\$2,386	\$0	\$0	\$0	\$0	Loan matures 2014
LOAN INTEREST - GMJ (DE Commerce Property)	\$2,171	\$1,548	\$1,160	\$542	\$131	-\$411	\$0	\$0	\$0	\$0	
LOAN PRINCIPAL - Equity Supply (Kevin Boerboom)	\$0	\$0	\$5,000	\$5,718	\$1,755	-\$3,964	\$1,799	\$1,844	\$1,891	\$1,939	
LOAN INTEREST - Equity Supply (Kevin Boerboom)	\$0	\$0	\$0	\$532	\$1,245	\$714	\$1,201	\$1,156	\$1,109	\$1,061	

**CITY OF NORTH MANKATO, MINNESOTA
FEDERAL REVOLVING LOAN - 229
2014 Proposed Budget**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 PROPOSED	+/- 2014/2013	2015 FORECAST	2016 FORECAST	2017 FORECAST	2018 FORECAST	COMMENTS
LOAN PRINCIPAL - Stanley & BeverlyDefries (Countryside Redridgeration)	\$4,331	\$4,508	\$4,691	\$4,882	\$5,081	\$199	\$5,288	\$5,504	\$37,889	\$0	Can be renewed or extended upon approval of the Port Authority
LOAN INTEREST - Stanley & Beverly Defries (Countryside Refidgeration)	\$2,808	\$2,632	\$2,448	\$2,257	\$2,058	-\$199	\$1,851	\$1,636	\$1,411	\$0	
LOAN PRINCIPAL - Creative Companies (Thomas Peterson)	\$11,651	\$12,126	\$12,620	\$13,134	\$13,669	\$535	\$14,226	\$181,985	\$0	\$0	Renewable in five year increments
LOAN INTEREST - Creative Companies (Thomas Peterson)	\$10,164	\$9,690	\$9,196	\$8,682	\$8,146	-\$535	\$7,590	\$1,209	\$0	\$0	
LOAN PRINCIPAL - Randy Appel (FX Fusion)	\$3,711	\$2,616	\$2,518	\$2,398	\$2,718	\$320	\$2,829	\$2,944	\$3,064	\$3,189	
LOAN INTEREST - Randy Appel (FX Fusion)	\$1,913	\$1,953	\$1,700	\$1,468	\$1,500	\$31	\$1,389	\$1,274	\$1,154	\$1,029	
LOAN PRINCIPAL - Theuninck Rolling Green Properties LLC	\$0	\$1,169	\$13,385	\$7,069	\$8,013	\$944	\$8,339	\$8,679	\$9,033	\$9,401	
LOAN INTEREST - Theuninck Rolling Green Properties LLC	\$0	\$1,998	\$21,564	\$10,349	\$10,989	\$640	\$10,663	\$10,323	\$9,969	\$9,601	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Loans Payments	\$228,345	\$192,573	\$380,986	\$150,387	\$81,117	-\$69,271	\$73,354	\$234,733	\$83,699	\$44,399	
TOTAL REVENUE	\$228,345	\$192,573	\$380,986	\$150,387	\$81,117	-\$69,271	\$73,354	\$234,733	\$83,699	\$44,399	
BEGINNING CASH BALANCE	\$367,848	\$290,431	\$216,713	\$597,699	\$748,086	\$150,387	\$829,203	\$902,557	\$1,137,290	\$1,220,989	
ON-GOING AVAILABLE CASH	\$290,431	\$216,713	\$597,699	\$748,086	\$829,203	\$81,117	\$902,557	\$1,137,290	\$1,220,989	\$1,265,388	
EXPENDITURES:											
Transfer to Local Revolving Loan Fund	\$0	\$213,857	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transfer to State Revolving Loan Fund	\$0	\$52,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Transfers	\$0	\$266,291	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Loan Interest	\$5,762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Loan Interest	\$5,762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LOAN ISSUED - Zender	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LOAN ISSUED - Howard Dr LLC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LOAN ISSUED - Thin Film DEED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LOAN ISSUED - Thin Film PA loan	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LOAN ISSUED - MN Truck & Tractor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LOAN PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Loan Issued -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LOAN ISSUED - Theuninck Rolling Green	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
ACCOUNTS RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DUE FROM OTHER FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Loans Payments	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$305,762	\$266,291	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
REVENUE - EXPENDITURES	-\$77,417	-\$73,718	\$380,986	\$150,387	\$81,117	-\$69,271	\$73,354	\$234,733	\$83,699	\$44,399	

**CITY OF NORTH MANKATO, MINNESOTA
STATE REVOLVING LOAN FUND - 235
2014 Proposed Budget**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 PROPOSED	+/- 2014/2013	2015 FORECAST	2016 FORECAST	2017 FORECAST	2018 FORECAST	COMMENTS
REVENUES:											
LOAN PRINCIPAL - Thin Film (North Mankato Passives)	\$0	\$0	\$23,110	\$23,813	\$24,537	\$724	\$25,284	\$26,053	\$26,845	\$27,662	
LOAN INTEREST - Thin Film (North Mankato Passives)	\$0	\$6,539	\$5,858	\$5,155	\$4,431	-\$724	\$3,685	\$2,916	\$2,123	\$1,307	
TOTAL MISCELLANEOUS REVENUES	\$0	\$6,539	\$28,968	\$28,968	\$28,968	\$0	\$28,968	\$28,968	\$28,968	\$28,968	
TRANSFERS	\$0	\$52,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From Federal Revolving Loan Fund
TOTAL TRANSFERS	\$0	\$52,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL REVENUE	\$0	\$58,974	\$28,968	\$28,968	\$28,968	\$0	\$28,968	\$28,968	\$28,968	\$28,968	
BEGINNING CASH BALANCE	\$0	\$0	\$12,580	\$18,373	\$16,514	-\$1,859	\$16,515	\$16,515	\$16,515	\$16,515	
ON-GOING AVAILABLE CASH	\$0	\$12,580	\$18,373	\$16,514	\$16,515	\$0	\$16,515	\$16,515	\$16,515	\$16,515	
EXPENDITURES:											
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL SERVICES AND CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
OTHER LT OBLIGATION PRINCIPAL	\$0	\$18,488	\$18,488	\$23,813	\$24,537		\$25,284	\$26,053	\$26,845	\$27,662	Remitted to state
OTHER LT OBLIGATION INTEREST	\$0	\$5,232	\$4,687	\$7,014	\$4,431	-\$2,583	\$3,685	\$2,916	\$2,123	\$1,307	Remitted to state
TOTAL OTHER LONG TERM DEBT	\$0	\$5,232	\$23,175	\$30,827	\$28,968	-\$2,583	\$28,968	\$28,968	\$28,968	\$28,968	
LOAN RECEIVABLE	\$0	\$205,806	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Remaining balance of loans after transfer in 2011
DUE TO OTHER GOVERNMENTS	\$0	\$-164,645	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Remaining balance owed to state at time of transfer
ACCRUED INTEREST PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL CHANGE IN ASSET/LIABILITIES TO RECONCILE CASH	\$0	\$41,161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$0	\$46,393	\$23,175	\$30,827	\$28,968	-\$2,583	\$28,968	\$28,968	\$28,968	\$28,968	
REVENUE - EXPENDITURES	\$0	\$12,580	\$5,793	-\$1,859	\$0	\$2,583	\$0	\$0	\$0	\$0	

**CITY OF NORTH MANKATO, MINNESOTA
LOCAL REVOLVING LOAN FUND - 234
2014 Proposed Budget**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 PROPOSED	+/- 2014/2013	2015 FORECAST	2016 FORECAST	2017 FORECAST	2018 FORECAST	COMMENTS
REVENUES:											
LOAN INTEREST	\$0	\$5,925	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LOAN PRINCIPAL - Minnesota Truck & Tractor	\$0	\$0	\$1,880	\$1,946	\$2,016	\$69	\$2,087	\$2,162	\$2,238	\$2,318	
LOAN INTEREST - Minnesota Truck & Tractor	\$0	\$0	\$1,600	\$1,533	\$1,464	-\$69	\$1,392	\$1,318	\$1,241	\$1,162	
LOAN PRINCIPAL - John Zender	\$0	\$0	\$22,021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Final Payment
LOAN INTEREST - John Zender	\$0	\$0	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LOAN PRINCIPAL - Bastian (Angie's Kettle Corn)	\$0	\$0	\$4,642	\$4,831	\$5,028	\$197	\$5,232	\$5,446	\$5,668	\$5,898	
LOAN INTEREST - Bastian (Angie's Kettle Corn)	\$0	\$0	\$3,303	\$3,114	\$2,917	-\$197	\$2,712	\$2,499	\$2,277	\$2,046	
LOAN PRINCIPAL - WSK Holding LLC	\$0	\$0	\$0	\$859	\$894	\$35	\$931	\$968	\$1,008	\$1,049	
LOAN INTEREST - WSK Holding LLC	\$0	\$0	\$0	\$234	\$199	-\$35	\$163	\$125	\$86	\$44	
LOAN PRINCIPAL - Bradley Blume	\$0	\$0	\$0	\$0	\$215	\$215	\$660	\$680	\$700	\$722	
LOAN INTEREST - Bradley Blume	\$0	\$0	\$0	\$225	\$224	-\$1	\$210	\$189	\$169	\$148	
Natural Pathways					2,219	2,219	2,219	2,219	2,219	2,219	
Nakato Bar & Grill					2,219	2,219	2,219	2,219	2,219	2,219	
Southern Minnesota Surgical					2,220	2,220	2,220	2,220	2,220	2,220	
TOTAL LOAN REPAYMENT	\$0	\$5,925	\$33,616	\$12,743	\$19,615	\$6,873	\$20,045	\$20,045	\$20,045	\$20,045	
Transfer from Federal Revolving Loan	\$0	\$213,857	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL TRANSFERS	\$0	\$213,857	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL REVENUE	\$0	\$219,782	\$33,616	\$12,743	\$19,615	\$6,873	\$20,045	\$20,045	\$20,045	\$20,045	
BEGINNING CASH BALANCE	\$0	\$0	\$66,507	\$100,122	\$112,865	\$12,743	\$132,480	\$152,525	\$172,569	\$192,614	
ON-GOING AVAILABLE CASH	\$0	\$66,507	\$100,122	\$112,865	\$132,480	\$19,615	\$152,525	\$172,569	\$192,614	\$212,658	
EXPENDITURES:											
LOAN	\$0	\$153,276	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Remaining balance of loans
TOTAL CHANGE IN ASSET/LIABILITIES TO F	\$0	\$153,276	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$0	\$153,276	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
REVENUE - EXPENDITURES	\$0	\$66,507	\$33,616	\$12,743	\$19,615	\$6,873	\$20,045	\$20,045	\$20,045	\$20,045	

CITY OF NORTH MANKATO, MINNESOTA

MARIGOLD TIF 8 - 250

PROPOSED 2014 BUDGET

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 PROPOSED	+/- 2014/2013	2015 FORECAST	2016 FORECAST	2017 FORECAST	2018 FORECAST	COMMENTS
REVENUES:											
TAX INCREMENT	\$0	\$0	\$21,707	\$21,743	\$21,742	-\$1	\$21,742	\$21,742	\$21,742	\$21,742	Prior Years in Fund 238. Decertifies in 2037.
OPERATING TRANSFER - GENERAL FUND	\$0	\$0	\$323,007	\$286,131	\$0	-\$286,131	\$0	\$0	\$0	\$0	The total amount accrued over several years, not just 2012 and 2013.
OPERATING TRANSFER - FUND 228	\$0	\$0	\$279,025	\$35,704	\$0	-\$35,704	\$0	\$0	\$0	\$0	The total amount accrued over several years, not just 2012 and 2013.
OPERATING TRANSFER - FUND 238	\$0	\$0	\$17,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	The total amount accrued over several years, not just 2012 and 2013.
TOTAL REVENUE	\$0	\$0	\$641,281	\$343,578	\$21,742	-\$321,836	\$21,742	\$21,742	\$21,742	\$21,742	
BEGINNING CASH BALANCE	\$0	\$0	\$641,281	\$343,578	\$21,742	-\$321,836	\$21,742	\$21,742	\$21,742	\$21,742	
ON-GOING AVAILABLE CASH	\$0	\$0	-\$473,588	\$145,936	\$465,971	\$464,170	\$462,369	\$422,188	\$383,186	\$383,186	
EXPENDITURES:	\$0	-\$473,588	\$145,936	\$465,971	\$464,170	-\$321,836	\$462,369	\$422,188	\$383,186	\$341,706	
MISCELLANEOUS	\$0	\$0	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL SERVICES AND CHARGES	\$0	\$0	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
OPERATING TRANSFERS - 379 2001D/2010D GO Tax Increment Bonds	\$0	\$473,588	\$21,707	\$23,543	\$23,543	\$0	\$23,543	\$61,923	\$60,744	\$63,223	These expenditures cannot exceed TIF revenues. They are placed here to reflect the actual payments needed to cover Marigold's portion of the debt service. In reality, only the amount increment collected will be used. The remainder will be covered by general property tax as reflected in the debt service fund.
TOTAL TRANSFERS	\$0	\$473,588	\$21,707	\$23,543	\$23,543	\$0	\$23,543	\$61,923	\$60,744	\$63,223	
TOTAL EXPENDITURES	\$0	\$473,588	\$21,757	\$23,543	\$23,543	\$0	\$23,543	\$61,923	\$60,744	\$63,223	
REVENUE - EXPENDITURES	\$0	-\$473,588	\$619,524	\$320,035	-\$1,801	-\$321,836	-\$1,801	-\$40,181	-\$39,002	-\$41,481	

**CITY OF NORTH MANKATO, MINNESOTA
WEBSTER AVENUE TIF 14 (SIGN PRO) 251
PROPOSED 2014 BUDGET**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 PROPOSED	+/- 2014/2013	2015 FORECAST	2016 FORECAST	2017 FORECAST	2018 FORECAST	COMMENTS
REVENUES:											
TAX INCREMENT	\$0	\$0	\$0	\$11,202	\$11,202	\$0	\$11,202	\$11,202	\$11,202	\$11,202	District Expires in 2027
TOTAL TAXES	\$0	\$0	\$0	\$11,202	\$11,202	\$0	\$11,202	\$11,202	\$11,202	\$11,202	
TOTAL REVENUE	\$0	\$0	\$0	\$11,202	\$11,202	\$0	\$11,202	\$11,202	\$11,202	\$11,202	
BEGINNING CASH BALANCE	\$0	\$0	\$15,578	\$0	\$0	\$0	\$1	\$1	\$1	\$1	
ON-GOING AVAILABLE CASH	\$0	\$0	\$0	\$0	\$1	\$0	\$1	\$1	\$1	\$439	
EXPENDITURES:											
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Publication fees
TOTAL SERVICES AND CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
OPERATING TRANSFERS - 379 2001D/2010D GO											
Tax Increment Bonds	\$0	\$0	\$66,311	\$3,189	\$3,189	\$0	\$3,189	\$8,388	\$8,229	\$8,564	Debt service on bonds
TOTAL TRANSFERS	\$0	\$0	\$66,311	\$3,189	\$3,189	\$0	\$3,189	\$8,388	\$8,229	\$8,564	
DUE TO OTHER FUNDS 238 Tax Incr Proj Fund	\$0	\$0	-\$50,733	\$8,013	\$8,013	\$0	\$8,013	\$2,814	\$2,973	\$2,200	
TOTAL CHANGE IN ASSET/LIABILITIES TO RECONCILE CASH	\$0	\$0	-\$50,733	\$8,013	\$8,013	\$0	\$8,013	\$2,814	\$2,973	\$2,200	
TOTAL EXPENDITURES	\$0	\$0	\$15,578	\$11,202	\$11,202	\$0	\$11,202	\$11,202	\$11,202	\$10,764	
REVENUE - EXPENDITURES	\$0	\$0	-\$15,578	\$0	\$0	\$0	\$0	\$0	\$0	\$438	

CITY OF NORTH MANKATO, MINNESOTA
PORT AUTHORITY TIF 16 - CREATIVE COMPANIES - 253
2014 Proposed Budget

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 PROPOSED	+/- 2014/2013	2015 FORECAST	2016 FORECAST	2017 FORECAST	2018 FORECAST	COMMENTS
REVENUES:											
TAX INCREMENT	\$0	\$0	\$23,189	\$23,251	\$0	-\$23,251	\$0	\$0	\$0	\$0	\$0 District Expires in 2013
TOTAL TAXES	\$0	\$0	\$23,189	\$23,251	\$0	-\$23,251	\$0	\$0	\$0	\$0	
TOTAL REVENUE	\$0	\$0	\$23,189	\$23,251	\$0	-\$23,251	\$0	\$0	\$0	\$0	
BEGINNING CASH BALANCE	\$0	\$0	\$34,536	\$35,704	\$35,704		\$35,704	\$35,704	\$35,704	\$35,704	
ON-GOING AVAILABLE CASH	\$0	\$0	\$35,704	\$35,704	\$35,704	\$0	\$35,704	\$35,704	\$35,704	\$35,704	
EXPENDITURES:											
LAND ACQUISITION, SOIL CORRECTION	\$0	\$0	\$21,967	\$23,251	\$0	-\$23,251	\$0	\$0	\$0	\$0	Pay as you go = increment net of expenses
MISCELLANEOUS	\$0	\$0	\$54			\$0				\$0	
TOTAL SERVICES AND CHARGES	\$0	\$0	\$22,021	\$23,251	\$0	-\$23,251	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$0	\$0	\$22,021	\$23,251	\$0	-\$23,251	\$0	\$0	\$0	\$0	
REVENUE - EXPENDITURES	\$0	\$0	\$1,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

**CITY OF NORTH MANKATO, MINNESOTA
PORT AUTHORITY TIF 17 - NATIONAL DENTEX - 254
2014 Proposed Budget**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 PROPOSED	+/- 2014/2013	2015 FORECAST	2016 FORECAST	2017 FORECAST	2018 FORECAST	COMMENTS
REVENUES:											
TAX INCREMENT	\$0	\$0	\$14,853	\$14,895	\$14,895	\$0	\$14,895	\$14,895	\$14,895	\$14,895	District Expires in 2018
TOTAL TAXES	\$0	\$0	\$14,853	\$14,895	\$14,895	\$0	\$14,895	\$14,895	\$14,895	\$14,895	
TOTAL REVENUE	\$0	\$0	\$14,853	\$14,895	\$14,895	\$0	\$14,895	\$14,895	\$14,895	\$14,895	
BEGINNING CASH BALANCE	\$0	\$0	-\$2,472	\$0	\$0	\$0	\$50	\$100	\$150	\$200	
ON-GOING AVAILABLE CASH	\$0	\$0	\$0	\$0	\$50	-\$12,400	\$100	\$150	\$200	\$250	
EXPENDITURES:											
LAND ACQUISITION, SOIL CORRECTION	\$0	\$0	\$12,375	\$12,422	\$12,400	\$12,400	\$12,400	\$12,400	\$12,400	\$12,400	Pay as you go = increment net of expenses
MISCELLANEOUS	\$0	\$0	\$34	\$12,422	\$12,400	\$12,400	\$12,400	\$12,400	\$12,400	\$12,400	
TOTAL SERVICES AND CHARGES	\$0	\$0	\$12,409	\$12,422	\$12,400	\$12,400	\$12,400	\$12,400	\$12,400	\$12,400	
OPERATING TRANSFERS - 228 Port Authority General fund	\$0	\$0	\$0	\$2,445	\$2,445	\$0	\$2,445	\$2,445	\$2,445	\$2,445	Admin fees
TOTAL TRANSFERS	\$0	\$0	\$0	\$2,445	\$2,445	\$0	\$2,445	\$2,445	\$2,445	\$2,445	
DUE TO OTHER FUNDS 238 Tax Incr Proj Fund	\$0	\$0	-\$28	\$28	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL CHANGE IN ASSET/LIABILITIES TO RECONCILE CASH	\$0	\$0	-\$28	\$28	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$0	\$0	\$12,381	\$14,895	\$14,845	\$12,400	\$14,845	\$14,845	\$14,845	\$14,845	
REVENUE - EXPENDITURES	\$0	\$0	\$2,472	\$0	\$50	-\$12,400	\$50	\$50	\$50	\$50	

CITY OF NORTH MANKATO, MINNESOTA
PORT AUTHORITY TIF 2 - WEBSTER AVENUE (FX FUSION) - 255
2014 Proposed Budget

	2010 ACTUAL	2011 ACTUAL	2012 PROJECTED	2013 PROPOSED	2014 FORECAST	2013-2014	2015 FORECAST	2016 FORECAST	2017 FORECAST	2018 FORECAST	COMMENTS
REVENUES:											
TAX INCREMENT	\$0	\$0	\$5,992	\$6,003	\$6,003	\$0	\$6,003	\$6,003	\$6,003	\$6,003	District Expires in 2036
TOTAL TAXES	\$0	\$0	\$5,992	\$6,003	\$6,003	\$0	\$6,003	\$6,003	\$6,003	\$6,003	
TOTAL REVENUE	\$0	\$0	\$5,992	\$6,003	\$6,003	\$0	\$6,003	\$6,003	\$6,003	\$6,003	
BEGINNING CASH BALANCE	\$0	\$0	-\$3,208	\$0	\$730		\$1,460	\$2,191	-\$2,007	-\$6,054	
ON-GOING AVAILABLE CASH	\$0	\$0	\$0	\$730	\$1,460	\$0	\$2,191	-\$2,007	-\$6,054	-\$5,021	
EXPENDITURES:											
MISCELLANEOUS	\$0	\$0	\$14								
TOTAL SERVICES AND CHARGES	\$0	\$0	\$14								
OPERATING TRANSFERS - 379											
2001D/2010D GO Tax Increment Bonds	\$0	\$0	\$5,272	\$5,273	\$5,273	\$0	\$5,273	\$10,201	\$10,050	\$4,970	These expenditures cannot exceed TIF revenues. They are placed here to reflect the actual payments needed to cover Webster Avenue's portion of the debt service. In reality, only the amount increment collected will be used. The remainder will be covered by general property tax as reflected in the debt service fund.
TOTAL TRANSFERS	\$0	\$0	\$5,272	\$5,273	\$5,273	\$0	\$5,273	\$10,201	\$10,050	\$4,970	
DUE TO OTHER FUNDS 238 Tax Incr Proj	\$0	\$0	-\$2,502	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL CHANGE IN ASSET/LIABILITIES TO RECONCILE CASH	\$0	\$0	-\$2,502	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$0	\$0	\$2,784	\$5,273	\$5,273	\$0	\$5,273	\$10,201	\$10,050	\$4,970	
REVENUE - EXPENDITURES	\$0	\$0	\$3,208	\$730	\$730	\$0	\$731	-\$4,198	-\$4,047	\$1,033	

**CITY OF NORTH MANKATO, MINNESOTA
PORT AUTHORITY TIF 18 - LJP ENTERPRISES - 256
2014 Proposed Budget**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROPOSED	2014 FORECAST	2013-2014	2015 FORECAST	2016 FORECAST	2017 FORECAST	2018 FORECAST	COMMENTS
REVENUES:											
TAX INCREMENT	\$0	\$0	\$0	\$85,434	\$85,434	\$0	\$85,434	\$85,434	\$85,434	\$85,434	District Expires in 2020
TOTAL TAXES	\$0	\$0	\$0	\$85,434	\$85,434	\$0	\$85,434	\$85,434	\$85,434	\$85,434	
TOTAL REVENUE	\$0	\$0	\$0	\$85,434	\$85,434	\$0	\$85,434	\$85,434	\$85,434	\$85,434	
BEGINNING CASH BALANCE	\$0	\$0	-\$7,500	\$0	\$0		\$50	\$100	\$150	\$200	
ON-GOING AVAILABLE CASH	\$0	\$0	\$0	\$0	\$50		\$100	\$150	\$200	\$250	
EXPENDITURES:											
LAND ACQUISITION, SOIL CORRECTION	\$0	\$0	\$0	\$69,978	\$77,428	\$7,450	\$77,428	\$77,428	\$77,428	\$77,428	Pay as you go = increment net of expenses
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Publication fees
TOTAL SERVICES AND CHARGES	\$0	\$0	\$0	\$69,978	\$77,428	\$7,450	\$77,428	\$77,428	\$77,428	\$77,428	
OPERATING TRANSFERS - 228 Port Authority											
General Fund	\$0	\$0	\$0	\$7,956	\$7,956	\$0	\$7,956	\$7,956	\$7,956	\$7,956	Admin fees
TOTAL TRANSFERS	\$0	\$0	\$0	\$7,956	\$7,956	\$0	\$7,956	\$7,956	\$7,956	\$7,956	
DUE TO OTHER FUNDS 238 Tax Incr Proj	\$0	\$0	-\$7,500	\$7,500	\$0	-\$7,500	\$0	\$0	\$0	\$0	
Fund											
TOTAL CHANGE IN ASSET/LIABILITIES TO RECONCILE CASH	\$0	\$0	-\$7,500	\$7,500	\$0	-\$7,500	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$0	\$0	-\$7,500	\$85,434	\$85,384	-\$50	\$85,384	\$85,384	\$85,384	\$85,384	
REVENUE - EXPENDITURES	\$0	\$0	\$7,500	\$0	\$50	\$50	\$50	\$50	\$50	\$50	

**CITY OF NORTH MANKATO, MINNESOTA
PORT AUTHORITY TIF 19 - 422 BELGRADE - 258
2014 Proposed Budget**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROPOSED	2014 FORECAST	2014-2013	2015 FORECAST	2016 FORECAST	2017 FORECAST	2018 FORECAST	COMMENTS
REVENUES:											
TAX INCREMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$32,000	\$32,000	\$32,000	\$33,778	District Expires in 2038
422 Payback	\$0		\$0		\$19,094		\$20,020				
TOTAL TAXES	\$0	\$0	\$0	\$0	\$19,094	\$0	\$52,020	\$32,000	\$32,000	\$33,778	
LOAN INTEREST	\$0	\$0	\$5,766	\$1,214	\$0	-\$1,214	\$0	\$0	\$0	\$0	
TOTAL MISCELLANEOUS REVENUES	\$0	\$0	\$5,766	\$1,214	\$0	-\$1,214	\$0	\$0	\$0	\$0	
TRANSFERS - 238 Tax Increment Project Funds	\$0	\$0	\$6,230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TRANSFERS - 448 Port Authority Construction	\$0	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL TRANSFERS	\$0	\$0	\$406,230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL REVENUE	\$0	\$0	\$411,996	\$1,214	\$19,094	-\$1,214	\$52,020	\$32,000	\$32,000	\$33,778	
BEGINNING CASH BALANCE	\$0	\$0	\$0	\$261,996	\$13,210		\$32,304	\$54,434	\$56,869	\$59,654	
ON-GOING AVAILABLE CASH	\$0	\$0	\$261,996	\$13,210	\$32,304	\$248,786	\$54,434	\$56,869	\$59,654	\$59,654	
EXPENDITURES:											
MISCELLANEOUS	\$0	\$0		\$20		-\$20					Publication fees
MISCELLANEOUS - Payment to 422 Belgrade	\$0	\$0	\$150,000	\$250,000		-\$250,000					Payment to developer
TOTAL SERVICES AND CHARGES	\$0	\$0	\$150,000	\$250,000	\$0	-\$250,000	\$0	\$0	\$0	\$0	
OPERATING TRANSFERS - 371 2011B GO Bonds	\$0	\$0	\$0	\$0	\$0	\$0	\$29,890	\$29,565	\$29,215	\$33,778	Debt service on bonds
TOTAL TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$29,890	\$29,565	\$29,215	\$33,778	
TOTAL EXPENDITURES	\$0	\$0	\$150,000	\$250,000	\$0	-\$250,000	\$29,890	\$29,565	\$29,215	\$33,778	
REVENUE - EXPENDITURES	\$0	\$0	\$261,996	-\$248,786	\$19,094	\$248,786	\$22,130	\$2,435	\$2,785	\$0	

CITY OF NORTH MANKATO, MINNESOTA
PORT AUTHORITY TIF 20 - ZIEGLER CATEPILLAR - 257
2014 Proposed Budget

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROPOSED	2014 FORECAST	2013-2014	2015 FORECAST	2016 FORECAST	2017 FORECAST	2018 FORECAST	COMMENTS
REVENUES:											
TAX INCREMENT	\$0	\$0	\$0	\$96,821	\$96,821	\$0	\$96,821	\$96,821	\$96,821	\$96,821	District Expires in 2021
TOTAL TAXES	\$0	\$0	\$0	\$96,821	\$96,821	\$0	\$96,821	\$96,821	\$96,821	\$96,821	
TOTAL REVENUE	\$0	\$0	\$0	\$96,821	\$96,821	\$0	\$96,821	\$96,821	\$96,821	\$96,821	
BEGINNING CASH BALANCE	\$0	\$0	\$0	\$0	\$0		\$50	\$100	\$150	\$200	
ON-GOING AVAILABLE CASH	\$0	\$0	\$0	\$0	\$50	\$50	\$100	\$150	\$200	\$250	
EXPENDITURES:											
LAND ACQUISITION, SOIL CORRECTION	\$0	\$0	\$0	\$92,517	\$92,517	-\$50	\$92,517	\$92,517	\$92,517	\$92,517	Pay as you go = increment net of expenses
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Publication fees
TOTAL SERVICES AND CHARGES	\$0	\$0	\$0	\$92,567	\$92,517	-\$50	\$92,517	\$92,517	\$92,517	\$92,517	
OPERATING TRANSFERS - 228 Port Authority General Fund	\$0	\$0	\$0	\$4,254	\$4,254	\$0	\$4,254	\$4,254	\$4,254	\$4,254	Admin fees
TOTAL TRANSFERS	\$0	\$0	\$0	\$4,254	\$4,254	\$0	\$4,254	\$4,254	\$4,254	\$4,254	
TOTAL EXPENDITURES	\$0	\$0	\$0	\$96,821	\$96,771	-\$50	\$96,771	\$96,771	\$96,771	\$96,771	
REVENUE - EXPENDITURES	\$0	\$0	\$0	\$0	\$50	\$50	\$50	\$50	\$50	\$50	

CITY OF NORTH MAHARAJATO, MINNESOTA
PORT AUTHORITY TIF 21 - ALL-STATE PETERBILT - 260
2014 Proposed Budget

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROPOSED	2014 FORECAST	2013-2014	2015 FORECAST	2016 FORECAST	2017 FORECAST	2018 FORECAST	COMMENTS
REVENUES:											
TAX INCREMENT	\$0	\$0	\$0	\$27,017	\$27,017	\$0	\$27,017	\$27,017	\$27,017	\$27,017	District Expires in 2021
TOTAL TAXES	\$0	\$0	\$0	\$27,017	\$27,017	\$0	\$27,017	\$27,017	\$27,017	\$27,017	
TOTAL REVENUE	\$0	\$0	\$0	\$27,017	\$27,017	\$0	\$27,017	\$27,017	\$27,017	\$27,017	
BEGINNING CASH BALANCE	\$0	\$0	\$0	\$0	\$50	\$0	\$100	\$150	\$200	\$250	
ON-GOING AVAILABLE CASH	\$0	\$0	\$0	\$50	\$100	\$0	\$150	\$200	\$250	\$300	
EXPENDITURES:											
LAND ACQUISITION, SOIL CORRECTION	\$0	\$0	\$0	\$25,700	\$25,700	\$0	\$25,700	\$25,700	\$25,700	\$25,700	Pay as you go = increment net of expenses
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Publication fees
TOTAL SERVICES AND CHARGES	\$0	\$0	\$0	\$25,700	\$25,700	\$0	\$25,700	\$25,700	\$25,700	\$25,700	
OPERATING TRANSFERS - 228 Port Authority	\$0	\$0	\$0	\$1,267	\$1,267	\$0	\$1,267	\$1,267	\$1,267	\$1,267	Admin fees
General Fund	\$0	\$0	\$0	\$1,267	\$1,267	\$0	\$1,267	\$1,267	\$1,267	\$1,267	
TOTAL TRANSFERS	\$0	\$0	\$0	\$1,267	\$1,267	\$0	\$1,267	\$1,267	\$1,267	\$1,267	
TOTAL EXPENDITURES	\$0	\$0	\$0	\$26,967	\$26,967	\$0	\$26,967	\$26,967	\$26,967	\$26,967	
REVENUE - EXPENDITURES	\$0	\$0	\$0	\$50	\$50	\$0	\$50	\$50	\$50	\$50	

**CITY OF NORTH MAHARAJATO, MINNESOTA
PORT AUTHORITY TIF 22 - LINDSAY - 259**

2014 Proposed Budget

REVENUES	2010 ACTUAL	2011 ACTUAL	2012 PROJECTED	2013 PROPOSED	2014 FORECAST	2013-2014	2015 FORECAST	2016 FORECAST	2017 FORECAST	2018 FORECAST	COMMENTS
REVENUES:											
TAX INCREMENT	\$0	\$0	\$0	\$16,658	\$16,658	\$16,658	\$16,658	\$16,658	\$16,658	\$16,658	District Expires in 2021
TOTAL TAXES	\$0	\$0	\$0	\$16,658	\$16,658	\$16,658	\$16,658	\$16,658	\$16,658	\$16,658	
TOTAL REVENUE	\$0	\$0	\$0	\$16,658	\$16,658	\$16,658	\$16,658	\$16,658	\$16,658	\$16,658	
BEGINNING CASH BALANCE	\$0	\$0	\$0	\$0	\$50	\$0	\$100	\$150	\$200	\$250	
ON-GOING AVAILABLE CASH	\$0	\$0	\$0	\$50	\$100	\$16,658	\$150	\$200	\$250	\$300	
EXPENDITURES:											
LAND ACQUISITION, SOIL CORRECTION	\$0	\$0	\$0	\$15,776	\$15,776	\$0	\$15,776	\$15,776	\$15,776	\$15,776	Pay as you go = increment net of expenses
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Publication fees
TOTAL SERVICES AND CHARGES	\$0	\$0	\$0	\$15,776	\$15,776	\$0	\$15,776	\$15,776	\$15,776	\$15,776	
OPERATING TRANSFERS - 228 Port Authority	\$0	\$0	\$0	\$832	\$832	\$0	\$832	\$832	\$832	\$832	Admin fees
General Fund	\$0	\$0	\$0	\$832	\$832	\$0	\$832	\$832	\$832	\$832	
TOTAL TRANSFERS	\$0	\$0	\$0	\$832	\$832	\$0	\$832	\$832	\$832	\$832	
TOTAL EXPENDITURES	\$0	\$0	\$0	\$16,608	\$16,608	\$0	\$16,608	\$16,608	\$16,608	\$16,608	
REVENUE - EXPENDITURES	\$0	\$0	\$0	\$50	\$50	\$16,658	\$50	\$50	\$50	\$50	

CITY OF NORTH MANKATO, MINNESOTA
Construction Fund - 431 thru 433
2014 Proposed Budget

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 PROPOSED	+/-	2015 FORECAST	2016 FORECAST	2017 FORECAST	2018 FORECAST	COMMENTS
REVENUES										
FEDERAL GRANTS - OTHER	1,169,382	0	0	0	0	0	0	0	0	
MUNICIPAL STATE AID - STREETS	0	-59,155	102,152	0	-102,152	0	0	0	0	
STATE AID - CONSTRUCTION	92,156	0	648,352	0	-648,352	0	0	0	0	
OTHER STATE GRANTS & AIDS	0	242,852	2,338	0	-2,338	0	0	0	0	
COUNTY GRANTS & AIDS - HIGHWAYS	918,491	502,668	92,900	0	-92,900	0	0	0	0	
TOTAL INTERGOVERNMENTAL REVENUES	2,180,029	685,365	845,742	0	-845,742	0	0	0	0	
OTHER INCOME	128,491	0	0	0	0	0	0	0	0	
INTEREST EARNINGS	682	1,449	0	0	0	0	0	0	0	
TOTAL MISCELLANEOUS REVENUES	129,173	1,449	0	0	0	0	0	0	0	
2011A \$3,215,000 G.O. Bonds - 14/41 Interchange	3,215,000	0	0	0	0	0	0	0	0	
TOTAL BOND PROCEEDS	3,215,000	0	0	0	0	0	0	0	0	
TRANSFERS Close Fund 430 2010 Construction into 431 2011 Construction	2,848,587	0	0	0	0	0	0	0	0	
TRANSFERS from GENERAL FUND	0	0	25,000	0	-25,000	0	0	0	0	
TRANSFERS from WATER FUND	0	0	25,000	0	-25,000	0	0	0	0	
TRANSFERS from SEWER FUND	0	0	25,000	0	-25,000	0	0	0	0	
TRANSFERS from SALES TAX FUND	0	0	25,000	0	-25,000	0	0	0	0	
TRANSFERS from STORM WATER FUND	0	0	25,000	0	-25,000	0	0	0	0	
TOTAL TRANSFERS AND INTERFUND LOANS	2,848,587	0	125,000	0	0	0	0	0	0	
TOTAL REVENUE	8,372,789	687,814	970,742	0	-845,742	0	0	0	0	
BEGINNING CASH BALANCE	0	4,512,965	1,271,709	837	-1,270,871	837	837	837	837	
ON-GOING AVAILABLE CASH	4,512,965	1,271,709	837	837	0	837	837	837	837	
EXPENDITURES										
TOTAL CONSTRUCTION INSPECTION	96,398	108,303	106,545	0	-106,545	0	0	0	0	
TOTAL STREET IMPROVEMENTS - GENERAL	309,789	46,848	26,939	0	-26,939	0	0	0	0	
TOTAL CLIFF COURT RECONSTRUCTION TOTAL EXPENDITURES	0	5,096	25,881	0	-25,881	0	0	0	0	
TOTAL LOOKOUT DRIVE / HWY 14 / HOWARD DRIVE	14,340	15,241	2,414	0	-2,414	0	0	0	0	
TOTAL CARLSON DRIVE / ROCKFORD ROAD	117,423	69,067	10,430	0	-10,430	0	0	0	0	
TOTAL 14/41 INTERCHANGE	195,403	1,585,495	1,517,818	0	-1,517,818	0	0	0	0	
TOTAL CSAH 41 / CARLSON DRIVE / HOWARD DRIVE	2,960,574	2,083,149	278,000	0	-278,000	0	0	0	0	
TOTAL ST. JOHN COURT	13,481	15,873	0	0	0	0	0	0	0	
TOTAL HWY 41 BIKE TRAIL	29,278	0	0	0	0	0	0	0	0	
TOTAL DRUMMER SUBDIVISION	123,139	0	0	0	0	0	0	0	0	
TOTAL BITUMINOUS WEARING COURSE	0	0	273,588	0	-273,588	0	0	0	0	
TOTAL EXPENDITURES - ALL PROJECTS	3,859,824	3,929,070	2,241,613	0	-2,241,613	0	0	0	0	
REVENUE - EXPENDITURES	4,512,965	-3,241,256	-1,270,871	0	1,395,871	0	0	0	0	

CITY OF NORTH MANKATO, MINNESOTA
PUBLIC ACCESS AUTHORITY- 861 & PUBLIC ACCESS EQUIPMENT REPLACEMENT - 862
2014 Proposed Budget

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 PROPOSED	+/- 2014/2013	2015 FORECAST	2016 FORECAST	2017 FORECAST	2018 FORECAST	COMMENTS
REVENUES											
MISCELLANEOUS REVENUES											
OTHER CULTURE-RECREATION	\$20	\$10	\$0	\$50	\$20	-\$30	\$20	\$20	\$20	\$20	
TAPE SALES	\$125	\$15	\$44	\$25	\$50	\$25	\$50	\$50	\$50	\$50	
MEMBERSHIP DUES	\$278	\$247	\$198	\$250	\$250	\$0	\$250	\$250	\$250	\$250	
CITY SALES TAX	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
INTEREST EARNINGS	\$55	\$0	\$0	\$30	\$30	\$0	\$30	\$30	\$30	\$30	
CONTRIBUTIONS AND DONATIONS	\$83	\$0	\$200	\$100	\$100	\$0	\$100	\$100	\$100	\$100	
STATE SALES TAX - PARTS	\$9	\$1	\$3	\$10	\$0	-\$10	\$0	\$0	\$0	\$0	
CABLE TV REVENUES	\$219,449	\$189,567	\$182,825	\$190,000	\$185,000	-\$5,000	\$185,000	\$185,000	\$185,000	\$185,000	
ACCOUNTS RECEIVABLE	\$2,022	\$2,008	\$2,209	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DUE FROM OTHER GOVERNMENT	\$17,804	\$8,651	-\$226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL MISCELLANEOUS REVENUES	\$204,238	\$200,499	\$185,253	\$190,465	\$185,450	-\$5,015	\$185,450	\$185,450	\$185,450	\$185,450	
TOTAL REVENUE	\$204,238	\$200,499	\$185,253	\$190,465	\$185,450	-\$5,015	\$185,450	\$185,450	\$185,450	\$185,450	
BEGINNING CASH BALANCE	\$718,689	\$723,372	\$688,948	\$603,167	\$547,281	\$478,989	\$466,583	\$390,683	\$306,945	\$215,130	
ON-GOING AVAILABLE CASH	\$723,372	\$688,948	\$603,167	\$547,281	\$478,989	\$466,583	\$390,683	\$306,945	\$215,130	\$114,992	
EXPENDITURES											
PERSONNEL SERVICES											
FULLTIME EMPLOYEE REGULAR	\$109,313	\$103,064	\$103,955	\$105,961	\$109,140	\$3,179	\$112,414	\$115,786	\$119,260	\$122,838	
TEMPORARY EMPLOYEE	\$1,343	\$120	\$420	\$10,000	\$10,300	\$300	\$10,609	\$10,927	\$11,255	\$11,593	
PERA CONTRIBUTIONS	\$8,046	\$7,482	\$7,537	\$7,682	\$7,912	\$230	\$8,149	\$8,393	\$8,645	\$8,904	
FICA CONTRIBUTIONS	\$8,288	\$7,282	\$7,335	\$8,871	\$9,137	\$266	\$9,411	\$9,693	\$9,984	\$10,284	
HEALTH	\$27,297	\$29,309	\$39,727	\$36,192	\$37,278	\$1,086	\$38,396	\$39,548	\$40,734	\$41,956	
LIFE	\$304	\$276	\$277	\$390	\$402	\$12	\$414	\$426	\$439	\$452	
DISABILITY	\$675	\$599	\$675	\$790	\$814	\$24	\$838	\$863	\$889	\$916	
WORKER'S COMPENSATION	\$583	\$547	\$614	\$600	\$618	\$18	\$637	\$656	\$676	\$696	
PREPAID INSURANCE	-\$10	\$436	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
ACCRUED WAGES PAYABLE	\$28	-\$10	-\$478	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
HOSPITAL/MEDICAL INSURANCE	\$4,804	-\$65	-\$7,387	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
VOLUNTARY LIFE WITHHELD	-\$16	-\$90	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL PERSONNEL SERVICES	\$160,655	\$148,951	\$152,627	\$170,486	\$175,601	\$5,115	\$180,868	\$186,292	\$191,882	\$197,639	
SUPPLIES											
DUPPLICATING AND COPYING SUPPLIES	\$0	\$0	\$0	\$100	\$103	\$3	\$106	\$109	\$112	\$115	
OTHER OFFICE SUPPLIES	\$686	\$512	\$1,948	\$1,200	\$1,236	\$36	\$1,273	\$1,311	\$1,350	\$1,391	
UNIFORM & CLOTHING ALLOWANCE	\$0	\$0	\$0	\$500	\$515	\$15	\$530	\$546	\$562	\$579	
OTHER OPERATING SUPPLIES	\$688	\$385	\$322	\$1,500	\$1,545	\$45	\$1,591	\$1,639	\$1,688	\$1,739	
EQUIPMENT PARTS	-\$180	\$9,228	\$5,395	\$9,000	\$9,270	\$270	\$9,548	\$9,834	\$10,129	\$10,433	
BUILDING REPAIR SUPPLIES	\$654	\$10,018	\$5,028	\$1,500	\$1,545	\$45	\$1,591	\$1,639	\$1,688	\$1,739	
NON CAPITALIZED EQUIPMENT	\$4,887	\$2,100	\$2,657	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TAPES FOR SALE	\$0	\$0	\$378	\$1,000	\$1,030	\$30	\$1,061	\$1,093	\$1,126	\$1,160	
TOTAL SUPPLIES	\$6,935	\$22,242	\$15,729	\$14,800	\$15,244	\$444	\$15,700	\$16,171	\$16,655	\$17,156	
SERVICES AND CHARGES											
AUDITING AND ACCOUNTING SERVICE	\$0	\$0	\$318	\$200	\$206	\$6	\$212	\$218	\$225	\$232	
LEGAL FEES	\$604	\$11,335	\$40,140	\$200	\$206	\$6	\$212	\$218	\$225	\$232	
EDP, SOFTWARE & DESIGN	\$1,669	\$4,744	\$2,395	\$1,000	\$1,030	\$30	\$1,061	\$1,093	\$1,126	\$1,160	
PROFESSIONAL SERVICES	\$8,475	\$7,540	\$12,325	\$10,000	\$10,300	\$300	\$10,609	\$10,927	\$11,255	\$11,593	
TELEPHONE	\$4,872	\$4,976	\$5,841	\$6,000	\$6,180	\$180	\$6,365	\$6,556	\$6,753	\$6,956	
POSTAGE	\$2,120	\$1,809	\$1,800	\$2,000	\$2,060	\$60	\$2,122	\$2,186	\$2,252	\$2,320	
TRAVEL EXPENSE	\$338	\$2,137	\$0	\$3,500	\$3,605	\$105	\$3,713	\$3,824	\$3,939	\$4,057	

CITY OF NORTH MANKATO, MINNESOTA
PUBLIC ACCESS AUTHORITY- 861 & PUBLIC ACCESS EQUIPMENT REPLACEMENT - 862
2014 Proposed Budget

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 PROPOSED	+/- 2014/2013	2015 FORECAST	2016 FORECAST	2017 FORECAST	2018 FORECAST	COMMENTS
ADVERTISING	\$0	\$0	\$0	\$1,500	\$1,545	\$45	\$1,591	\$1,639	\$1,688	\$1,739	
GENERAL NOTICES & PUBLIC INFO	\$0	\$0	\$0	\$500	\$515	\$15	\$530	\$546	\$562	\$579	
GENERAL LIABILITY	\$1,016	\$989	\$1,300	\$1,300	\$1,339	\$39	\$1,379	\$1,420	\$1,463	\$1,507	
PROPERTY INSURANCE	\$1,589	\$1,210	\$1,361	\$2,600	\$2,678	\$78	\$2,758	\$2,841	\$2,926	\$3,014	
ELECTRIC UTILITIES	\$5,273	\$5,518	\$5,312	\$5,000	\$5,150	\$150	\$5,305	\$5,464	\$5,628	\$5,797	
GAS UTILITIES	\$358	\$993	\$820	\$1,800	\$1,854	\$54	\$1,910	\$1,967	\$2,026	\$2,087	
REFUSE DISPOSAL	\$206	\$225	\$243	\$400	\$412	\$12	\$424	\$437	\$450	\$464	
WATER BILLING	\$200	\$187	\$189	\$300	\$309	\$9	\$318	\$328	\$338	\$348	
DUES AND SUBSCRIPTIONS	\$0	\$0	\$0	\$3,000	\$3,090	\$90	\$3,183	\$3,278	\$3,376	\$3,477	
MISCELLANEOUS	\$25	\$0	\$27	\$1,500	\$1,545	\$45	\$1,591	\$1,639	\$1,688	\$1,739	
REMIT STATE TAX	\$9	\$1	\$3	\$60	\$62	\$2	\$64	\$66	\$68	\$70	
ACCOUNTS PAYABLE	\$5,078	\$537	-\$1,819	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DUE TO OTHER GOVERNMENTS	\$0	-\$19	-\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL SERVICES AND CHARGES	\$32,331	\$42,181	\$70,201	\$40,860	\$42,086	\$1,226	\$43,347	\$44,647	\$45,988	\$47,371	
CAPITAL OUTLAY											
PRODUCTION EQUIPMENT	-\$4,182	\$21,253	\$32,773	\$20,205	\$20,811	\$606	\$21,435	\$22,078	\$22,740	\$23,422	
ACCOUNTS PAYABLE	\$3,815	\$295	-\$295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL CAPITAL OUTLAY	-\$367	\$21,548	\$32,477	\$20,205	\$20,811	\$606	\$21,435	\$22,078	\$22,740	\$23,422	
TOTAL EXPENDITURES	\$199,555	\$234,922	\$271,034	\$246,351	\$253,742	\$7,391	\$261,350	\$269,188	\$277,265	\$285,588	
REVENUE - EXPENDITURES	\$4,683	-\$34,424	-\$85,781	-\$55,886	-\$68,292	-\$12,406	-\$75,900	-\$83,738	-\$91,815	-\$100,138	

**CITY OF NORTH MANKATO, MINNESOTA
COMMUNITY DEVELOPMENT BLOCK GRANT - 215
2014 Proposed Budget**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 PROPOSED	+/- 2014-2013	2015 FORECAST	2016 FORECAST	2017 FORECAST	2018 FORECAST	COMMENTS
REVENUES											
FEDERAL GRANTS - COMM DEV BLOC	\$0	\$83,000	\$8,475	\$61,000	\$50,000	-\$11,000	\$50,000	\$50,000	\$50,000	\$50,000	
FEDERAL GRANTS - EMERG PREPARE	\$8,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
OTHER STATE GRANTS AND AIDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL INTERGOVERNMENTAL REVENUES	\$8,000	\$83,000	\$8,475	\$61,000	\$50,000	-\$11,000	\$50,000	\$50,000	\$50,000	\$50,000	
Reverse Transfer from General Fund	\$0	\$0	\$16,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL TRANSFERS	\$0	\$0	\$16,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL REVENUE	\$8,000	\$83,000	\$24,475	\$61,000	\$50,000	-\$11,000	\$50,000	\$50,000	\$50,000	\$50,000	
BEGINNING CASH BALANCE	\$0	\$0	-\$13,101	\$0	\$4,000	\$4,000	\$0	\$0	\$0	\$0	
ON-GOING AVAILABLE CASH	\$0	-\$13,101	\$0	\$4,000	\$0	-\$4,000	\$0	\$0	\$0	\$0	
EXPENDITURES											
Housing Rehab - Grants	\$8,000	\$80,101	\$0	\$40,000	\$42,000	\$2,000	\$0	\$0	\$0	\$0	
Comprehensive Plan	\$0	\$0	\$0	\$9,000	\$9,000	\$0	\$0	\$0	\$0	\$0	
238 Nicollet Move	\$0	\$0	\$0	\$5,000	\$0	-\$5,000	\$0	\$0	\$0	\$0	
To be determined by City Council							\$50,000	\$50,000	\$50,000	\$50,000	
Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL SERVICES AND CHARGES	\$8,000	\$80,101	\$0	\$54,000	\$51,000	-\$3,000	\$50,000	\$50,000	\$50,000	\$50,000	
Transfers	\$0	\$16,000	\$11,375	\$3,000	\$3,000	\$0	\$0	\$0	\$0	\$0	
TOTAL TRANSFERS	\$0	\$16,000	\$11,375	\$3,000	\$3,000	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$8,000	\$96,101	\$11,375	\$57,000	\$54,000	-\$3,000	\$50,000	\$50,000	\$50,000	\$50,000	
REVENUE - EXPENDITURES	\$0	-\$13,101	\$13,101	\$4,000	-\$4,000	-\$8,000	\$0	\$0	\$0	\$0	



City of North Mankato, Minnesota

To: Mayor Dehen & City Council
From: John D. Harrenstein, City Administrator
Clara Thorne, Finance Director
Julie Eddington, Bond Counsel
Date: July 30, 2013
Re: Sales tax remaining funds

Background

On November 7th, 2006, the citizens of North Mankato approved a sales tax to fund several local projects. The voter approved referendum and special legislation limited the sales tax expenditures to \$6,000,000 plus associated interest and bond costs. In April of 2012, the city council approved improvements to the Caswell Park North soccer fields. During discussion on this item, councilors questioned total amount remaining for the city to spend using sales tax funds. The purpose of this memo is to inform the city council of that amount.

Overview of Past & Budgeted Spending

As of this date, the following amounts have been spent using sales tax funds.

	<i>Actual</i>	<i>Proposed</i>	
<i>T.H CSAH 41 - Principal</i>	\$ 194	\$ 1,500,000	\$ 1,499,806
<i>Regional Parks</i>	\$ 2,180,688	\$ 2,500,000	\$ 319,312
<i>Taylor Library</i>	\$ 969,539	\$ 750,000	\$ (219,539)
<i>Riverfront Development</i>	\$ 1,332,849	\$ 750,000	\$ (582,849)
<i>Lake Improvements</i>	\$ 278,231	\$ 500,000	\$ 221,769
	\$ 4,761,500	\$ 6,000,000	\$ 1,238,500

A portion of these expenditures were funded with tax exempt bonds in the amount of \$3,310,000 and the remaining \$1,451,500 was funded directly by sales tax collections. Thus far the city has expended a total of \$4,761,500 for capital projects that can be funded with the sales tax (not including the cost of issuing bonds or interest on bond payments, which are not a part of the 6 million maximum, also please note this includes 2013 budgeted expenditures, not actual).

In addition, in 2011 the Port Authority issued General Obligation Bonds to finance the local portion of the Highway 14/41 Interchange improvements. Those bonds are secured by ad valorem tax and the city council pledged sales tax revenues to pay a portion of the debt service on the bonds. This amount was intended to be \$1,500,000 (see resolution 63-06). However, as can be seen in the table above, the amount of sales tax available for any future spending on the voter approved projects is **\$1,238,500**. This spending occurs in approximately \$225,000 yearly increments between 2015 and 2022 (please note 2022 would be a partial payment).

Funding the Highway 14/41 debt

As proposed in the 2014 budget, the sales tax pays the first **\$1,238,500** principal costs and additional interest costs for the Highway 14/41 Interchange bond (2011A) issued by the Port Authority. These amounts are programmed into the proposed 2014 budget in the debt service fund. Currently, this amount will cover the costs of the bonds until mid year 2022 and at that point general ad valorem taxes in the debt service levy will fund the remaining portion of this debt until its final payment in 2034.

Options for other spending

The special legislation approved by the state legislature limited spending at 6 million dollars. Upon advice from Bond Counsel, the remaining \$1,238,500 could be allocated to other projects approved by the

legislature such as regional parks and the downtown area. However, because the \$225,000 each year includes interest which does apply to the \$6 million dollar limit, for every \$1.00 reallocated from the \$1,238,500 a corresponding deduction of \$1.45 would be applied to the remaining amount available to fund debt service for the 14/41 interchange. The resulting gap would be covered by property taxes.

Even if the city council were to allocated funding from the sales tax to other sources, staff estimates approximately \$185,000 in 2014 would be available for reallocation.

Conclusion

First, the city has not exceeded the \$6 million dollar limitation for expenditures of sales tax revenues nor does staff estimate it will.

Second, the 2014 proposed budget anticipates all future sales tax revenues be used to fund outstanding sales tax debt and one half of the 14/41 interchange debt service.

Third, the city council may elect to not fund the first 1.2 million dollars of interchange debt entirely with sales tax collections. If this approach is pursued, then different assumptions will be made for the financial forecast in the debt service fund between 2019-2022 which now estimate healthy balances in the debt service fund dependent on special assessment revenue and land sales.

**CITY OF NORTH MANKATO, MINNESOTA
SALES TAX FUND(S)
2014 Proposed Budget**

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
REVENUES											
LOCAL OPTION SALES TAX	82,610	377,655	439,849	461,509	544,443	500,000	500,000	500,000	500,000	500,000	500,000
Sales Tax	82,610	377,655	439,849	461,509	544,443	500,000	500,000	500,000	500,000	500,000	500,000
INTEREST EARNINGS	-	2,756	717	1,172	689	1,200	-	-	-	-	-
INTEREST EARNINGS	-	665	-	-	-	-	-	-	-	-	-
Interest	-	3,421	717	1,172	689	1,200	-	-	-	-	-
GENERAL OBLIGATION BOND PROCEEDS	-	1,778,000	750,000	-	-	-	-	-	-	-	-
GENERAL OBLIGATION BOND PROCEEDS	-	32,000	(0)	-	-	-	-	-	-	-	-
GENERAL OBLIGATION BOND PROCEEDS	-	750,000	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	2,560,000	750,000	-	-	-	-	-	-	-	-
ACCOUNTS RECEIVABLE	(82,610)	6,195	76,415	(0)	-	-	-	-	-	-	-
DUE FROM OTHER GOVERNMENT	-	-	(75,430)	(13,442)	(17,446)	-	-	-	-	-	-
Accounts Receivable	(82,610)	6,195	985	(13,442)	(17,446)	-	-	-	-	-	-
OTHER INCOME	-	1,125	-	-	150,000	-	-	-	-	-	-
Miscellaneous	-	1,125	-	-	150,000	-	-	-	-	-	-
TOTAL REVENUE	-	2,948,397	1,191,550	449,239	677,686	501,200	500,000	500,000	500,000	500,000	500,000
BEGINNING CASH BALANCE	-	4,400	1,257,075	1,279,375	884,118	159,686	(5,461)	185,251	174,807	172,463	148,394
ON-GOING AVAILABLE CASH	(10,600)	1,257,075	1,279,375	884,118	159,686	(5,461)	185,251	174,807	172,463	148,394	128,525
EXPENDITURES											
TRUNK HIGHWAY 14/41 INTERCHANGE	-	-	-	194	-	-	24,500	225,756	223,156	225,506	222,806
Sub-Total	-	-	-	194	-	-	24,500	225,756	223,156	225,506	222,806
CASWELL PARK	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	-	-	31,410	30,902	163,434	-	-	-	-	-	-
CASWELL NORTH SOCCER FIELDS	-	8,763	-	-	-	-	-	-	-	-	-
Sub-Total	-	-	950	20,854	552,372	344,918	-	-	-	-	-
BENSON PARK	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	-	717,769	86,306	91,855	131,154	-	-	-	-	-	-
SPRING LAKE PARK	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	-	12,801	650	1,800	1,687	-	-	-	-	-	-
NORTH MANKATO TAYLOR LIBRARY	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	10,600	843,109	108,752	1,850	5,229	-	-	-	-	-	-
RIVERFRONT REDEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	-	33,577	541,564	462,163	258,828	36,717	-	-	-	-	-
SPRING LAKE - LAKE IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	-	76,942	183,588	(5,739)	6,502	-	-	-	-	-	-
BENSON LAKE - LAKE IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE - Issuance costs	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	-	(42,269)	6,256	5,803	800	800	-	-	-	-	-
TRANSFERS - Debt Service Fund 311	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	-	45,031	209,775	234,813	282,113	283,912	284,788	284,688	279,188	288,563	297,063
Total Expenditures	10,600	1,695,722	1,169,250	844,496	1,402,117	666,347	309,288	510,444	502,344	524,069	519,869
Revenue - Expenditures	(10,600)	1,252,675	22,300	(395,257)	(724,432)	(165,147)	190,712	(10,444)	(2,344)	(24,069)	(19,869)