CITY OF NORTH MANKATO, MINNESOTA
RECYCLING - 603
2016 Proposed Budget

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014 ADOPTED	2015 Estimate	2015 ADOPTED	2016 PROPOSED	+/- 2015/2016	2017 FORECAST	2018 FORECAST	2019 FORECAST	2020 FORECAST	COMMENTS
REVENUES													
GENERAL PROPERTY TAX	50,000	-	-	-	-	-	-	-	-	-	-	-	
RECYCLING COLLECTON FEES	1,023,283	1,032,324	127,997	30,000	315,000	315,000	318,600	3,600	320,193	321,794	323,403	325,020	
STATE SALES TAX - SANITATION	87,208	88,026	-	-	-	-	-	-	-	-	-	-	
RECYCLING REVENUE	149,163	119,275	107,073	179,550	87,411	115,000	85,301	(29,699)	85,301	85,301	85,301	85,301	
FACILITY RENTAL	160,668	145,796	161,304	153,232	96,861	95,000	96,861	1,861	96,861	96,861	96,861	-	
TRANSFERS IN	-	570	-	60,000	30,000	-	-	-	-	-	-	-	
BONDS ISSUED	-	-	-	-	-	-	-	-	-	-	-	-	
CAPITAL CONTRIBUTIONS	(17,060)	-	-	-	-	-	-	-	-	-	-	-	
TOTAL REVENUES	1,453,261	1,385,991	396,374	422,782	529,272	525,000	500,762	(24,238)	502,355	503,956	505,565	410,321	
EXPENDITURES													
PERSONNEL SERVICES	198,497	205,899	178,192	114,214	219,703	165,138	253,354	88,216	253,878	254,416	254,969	255,538	
SUPPLIES	32,619	20,168	37,349	44,250	34,794	34,794	24,950	(9,844)	25,200	25,452	25,706	25,963	
SERVICES AND CHARGES	1,052,208	1,061,646	134,590	77,620	205,425	205,523	193,184	(12,339)	197,756	201,333	202,714	207,900	
CAPITAL OUTLAY	-	-	3,125	-	-	-	-	-	-	-	-	-	
DEBT SERVICE	111,969	67,396	63,662	110,631	110,955	101,665	103,555	1,890	107,568	106,353	104,935	108,268	
TRANSFERS OUT	46,460	46,460	55,921	8,500	8,500	58,500	-	(50,000)	-	-	-	-	
TOTAL EXPENDITURES	1,441,753	1,401,570	472,840	355,215	579,377	565,620	575,043	17,923	584,402	587,554	588,324	597,669	
REVENUES OVER (UNDER) EXPENDITURES	11,508	(15,579)	(76,467)	67,567	(50,105)	(40,620)	(74,281)		(82,047)	(83,598)	(82,759)	(187,348)	
FUND BALANCE BEGINNING	482,268	493,776	478,197	478,197	401,730	401,730	351,625		277,344	195,297	111,699	28,940	
FUND BALANCE ENDING	493,776	478,197	401,730	545,764	351,625	361,110	277,344		195,297	111,699	28,940	(158,408)	
FUND BALANCE AS % OF TOTAL EXPENDITURES	34%	34%	85%	154%	61%	64%	48%		33%	19%	5%	-27%	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	101,265	(32,096)	(27,050)	-	7,180	-	-		-	-	-	-	
CASH, BEGINNING	71,389	184,161	136,485	136,485	32,968	32,968	(9,957)		(84,238)	(166,285)	(249,883)	(332,642)	
CASH, ENDING	184,161	136,485	32,968	204,052	(9,957)	(7,652)	(84,238)		(166,285)	(249,883)	(332,642)	(519,990)	
CASH AS % OF TOTAL EXPENDITURES	13%	10%	7%	57%	-2%	-1%	-15%		-28%	-43%	-57%	-87%	

CITY OF NORTH MANKATO, MINNESOTA
RECYCLING - 603
2016 Proposed Budget

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014 ADOPTED	2015 ESTIMATE	2015 ADOPTED	2016 PROPOSED	+/- 2015/2016	2017 FORECAST	2018 FORECAST	2019 FORECAST	2020 FORECAST	COMMENTS
REVENUES													
GENERAL PROPERTY TAX								-					
CURRENT AD VALOREM TAXES	50,000	-	-	-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	
TOTAL GENERAL PROPERTY TAX	50,000	-	-	-	-	-	-	-	-	-	-	-	-
RECYCLING COLLECTION FEES								-	-	-	-	-	
RATE CLASS I	-	-	-	30,000	-	-	-	-	-	-	-	-	
CUSTOMER CHARGES	1,023,283	1,032,324	127,997	-	315,000	315,000	318,600	3,600	320,193	321,794	323,403	325,020	
					-	-	-	-	-	-	-	-	
TOTAL RECYCLING COLLECTON FEES	1,023,283	1,032,324	127,997	30,000	315,000	315,000	318,600	3,600	320,193	321,794	323,403	325,020	
STATE SALES TAX - SANITATION								-	-	-	-	-	
STATE SALES TAX - SANITATION	87,208	88,026	-	-	-	-	-	-	-	-	-	-	
TOTAL STATE SALES TAX - SANITATION	87,208	88,026	-	-	-	-	-	-	-	-	-	-	
RECYCLING REVENUE								-	-	-	-	-	
PLASTIC SALES	38,113	24,390	22,374	50,000	15,800	22,800	15,800	(7,000)	15,800	15,800	15,800	15,800	
NEWSPRINT SALES	11,867	4,502	2,447	18,000	1,500	5,000	1,500	(3,500)	1,500	1,500	1,500	1,500	
METAL SALES	20,168	12,865	9,033	15,000	10,000	14,700	10,000	(4,700)	10,000	10,000	10,000	10,000	
ALUMINUM SALES	17,524	15,449	19,005	15,000	18,200	18,200	18,200	-	18,200	18,200	18,200	18,200	
GLASS SALES	8,660	10,089	9,974	6,500	6,500	9,300	6,500	(2,800)	6,500	6,500	6,500	6,500	
OFFICE PAPER SALES	5,193	4,194	4,981	10,000	5,500	4,300	5,500	1,200	5,500	5,500	5,500	5,500	
CARDBOARD	21,841	25,855	24,670	38,000	17,000	23,900	17,000	(6,900)	17,000	17,000	17,000	17,000	
ELECTRONICS DISPOSAL	16,373	8,797	4,362	15,000	4,000	8,700	4,000	(4,700)	4,000	4,000	4,000	4,000	
CITY SALES TAX	0	0	0	-	-	-	-	-	-	-	-	-	
INTEREST EARNINGS	-	5,007	4,290	-	2,110	-	-	-	-	-	-	-	
STATE SALES TAX - PARTS	3	3	2	-	-	-	-	-	-	-	-	-	
SALE OF RECYCLING CONTAINERS	39	48	33	50	-	-	-	-	-	-	-	-	
OTHER INCOME	9,381	8,074	5,904	12,000	6,801	8,100	6,801	(1,299)	6,801	6,801	6,801	6,801	
					-	-	-	-	-	-	-	-	
TOTAL RECYCLING REVENUE	149,163	119,275	107,073	179,550	87,411	115,000	85,301	(29,699)	85,301	85,301	85,301	85,301	
FACILITY RENTAL								-	-	-	-	-	
FACILITY RENTAL - NICOLLET COUNTY	160,668	145,796	161,304	153,232	96,861	95,000	96,861	1,861	96,861	96,861	96,861	-	R48-14 Operating Agreement
					-	-	-	-	-	-	-	-	Nicollet Co. final DS 12/31/14.
TOTAL FACILITY RENTAL	160,668	145,796	161,304	153,232	96,861	95,000	96,861	1,861	96,861	96,861	96,861	-	
TRANSFERS IN								-	-	-	-	-	
TRANSFERS - 345 2005 GO Imp Bonds		570			-	-	-	-	-	-	-	-	
TRANSFERS - Debt Service				60,000	30,000	-	-	-	-	-	-	-	
TOTAL TRANSFERS IN	-	570	-	60,000	30,000	-	-	-	-	-	-	-	
BONDS ISSUED								-	-	-	-	-	
GENERAL OBLIGATION BOND PROCEEDS						-	-	-	-	-	-	-	
TOTAL BONDS ISSUED	-	-	-	-	-	-	-	-	-	-	-	-	
CAPITAL CONTRIBUTIONS								-	-	-	-	-	
CONTRIBUTED CAPITAL	(17,060)				-	-	-	-	-	-	-	-	
TOTAL CAPITAL CONTRIBUTIONS	(17,060)	-	-	-	-	-	-	-	-	-	-	-	
TOTAL REVENUES	1,453,261	1,385,991	396,374	422,782	529,272	525,000	500,762	(24,238)	502,355	503,956	505,565	410,321	
EXPENDITURES													
PERSONNEL SERVICES								-	-	-	-	-	
FULL-TIME EMPLOYEES-REGULAR	14,343	15,398	7,939	6,000	6,000	6,000	6,240	240	6,427	6,620	6,819	7,024	
PART-TIME EMPLOYEES	40,983	40,477	40,267	42,844	43,915	43,915	51,742	7,827	51,742	51,742	51,742	51,742	
TEMPORARY EMPLOYEES-REGULAR	128,996	138,653	122,946	50,500	155,000	100,000	180,000	80,000	180,000	180,000	180,000	180,000	
FULL-TIME EMPLOYEES-OVERTIME	906	30	31	2,525	2,550	2,550	2,550	-	2,576	2,602	2,628	2,654	
PERA CONTRIBUTIONS	3,778	4,028	3,437	3,541	3,619	3,619	4,540	921	4,676	4,816	4,960	5,109	
FICA CONTRIBUTIONS	4,222	4,137	3,599	3,737	3,818	3,818	4,631	813	4,770	4,913	5,060	5,212	
HEALTH	1,591	-	1,828	1,310	1,441	1,441	-	(1,441)	-	-	-	-	
OPEB COSTS	8	-	(6,836)	-	-	-	-	-	-	-	-	-	
LIFE	17	17	-	30	30	30	14	(16)	14	14	14	14	
DISABILITY	34	35	-	51	52	52	30	(22)	30	30	30	30	

CITY OF NORTH MANKATO, MINNESOTA
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	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014 ADOPTED	2015 ESTIMATE	2015 ADOPTED	2016 PROPOSED	+/- 2015/2016	2017 FORECAST	2018 FORECAST	2019 FORECAST	2020 FORECAST	COMMENTS
VEBA	-	-	221	-	-	-	-	-	-	-	-	-	
WORKER'S COMPENSATION	3,617	3,125	4,759	3,676	3,278	3,713	3,607	(106)	3,643	3,679	3,716	3,753	
TOTAL PERSONNEL SERVICES	198,497	205,899	178,192	114,214	219,703	165,138	253,354	88,216	253,878	254,416	254,969	255,538	
SUPPLIES								-	-	-	-	-	
OTHER OFFICE SUPPLIES	1,437	1,305	185	2,000	1,020	1,020	200	(820)	202	204	206	208	
RECYCLING SUPPLIES	2,362	-	915	2,000	1,518	1,518	1,000	(518)	1,010	1,020	1,030	1,040	
PRINTED FORMS AND PAPER	1,928	348	1,629	1,500	830	830	1,650	820	1,667	1,684	1,701	1,718	
CLEANING SUPPLIES	714	759	423	1,000	640	640	640	-	646	652	659	666	
UNIFORM & CLOTHING ALLOWANCE	65	132	116	450	190	190	190	-	192	194	196	198	
MOTOR FUELS	1,896	1,412	1,555	1,300	1,370	1,370	1,370	-	1,384	1,398	1,412	1,426	
LUBRICANTS & ADDITIVES	293	399	641	500	411	411	400	(11)	404	408	412	416	
EQUIPMENT PARTS	12,602	6,132	19,998	13,000	9,229	9,229	9,000	(229)	9,090	9,181	9,273	9,366	
TIRES	732	235	207	1,000	1,046	1,046	200	(846)	202	204	206	208	
BUILDING REPAIR SUPPLIES	2,116	718	3,403	3,500	1,613	1,613	1,500	(113)	1,515	1,530	1,545	1,560	
OTHER MAINTENANCE SUPPLIES	7,907	6,702	8,220	8,000	6,827	6,827	6,800	(27)	6,868	6,937	7,006	7,076	
NON CAPITALIZED EQUIPMENT	566	2,026	57	10,000	10,100	10,100	2,000	(8,100)	2,020	2,040	2,060	2,081	
TOTAL SUPPLIES	32,619	20,168	37,349	44,250	34,794	34,794	24,950	(9,844)	25,200	25,452	25,706	25,963	
SERVICES AND CHARGES								-	-	-	-	-	
RENTALS-UNIFORMS	-	600	-	300	303	303	300	(3)	303	306	309	312	
POSTAGE	4,854	4,680	2,262	5,600	5,656	5,656	1,000	(4,656)	1,010	1,020	1,030	1,040	
PROFESSIONAL SERVICES	7,241	25,288	17,659	8,000	8,080	8,080	8,000	(80)	8,080	8,161	8,243	8,325	
GENERAL NOTICES AND PUBLIC INF	44	568	507	2,000	2,020	2,020	1,300	(720)	1,313	1,326	1,339	1,352	
AUDITING AND ACCOUNTING SERVIC	1,590	1,496	1,836	1,680	1,500	1,500	1,500	-	1,515	1,530	1,545	1,560	
EDP, SOFTWARE AND DESIGN	2,105	2,212	2,292	2,320	2,100	2,100	2,200	100	2,222	2,244	2,266	2,289	
OPS-REFUSE CONTRACT	584,730	556,254	-	-	132,500	132,500	136,000	3,500	140,000	143,000	143,800	148,400	
DISPOSAL CONTRACT	268,527	284,879	-	-	-	-	-	-	-	-	-	-	
YARD WASTE DISPOSAL	-	1,600	-	-	-	-	-	-	-	-	-	-	
BRUSH DISPOSAL	1,800	4,125	-	-	-	-	-	-	-	-	-	-	
APPLIANCE RECYCLING	3,341	1,309	2,025	10,000	7,000	7,000	2,500	(4,500)	2,525	2,550	2,576	2,602	
ELECTRONICS DISPOSAL	30	1,744	14,683	6,000	4,100	4,100	6,000	1,900	6,060	6,121	6,182	6,244	
ELECTRIC UTILITIES	10,897	9,708	10,828	11,000	11,110	11,110	11,000	(110)	11,110	11,221	11,333	11,446	
TRAVEL EXPENSE	71	166	20	500	505	505	-	(505)	-	-	-	-	
TELEPHONE AND TELEGRAPH	860	731	791	950	960	960	800	(160)	808	816	824	832	
CELLULAR/RADIO TELEPHONE SERV	-	-	-	-	127	127	127	-	128	129	130	131	
GAS UTILITIES	6,596	7,870	10,184	8,400	8,484	8,484	8,569	85	8,655	8,742	8,829	8,917	
OTHER RENTALS	8,011	6,959	6,600	8,000	8,080	8,080	7,000	(1,080)	7,070	7,141	7,212	7,284	ljp trailer rent
REMIT STATE TAX	87,208	88,026	-	-	-	-	-	-	-	-	-	-	
SALES TAX RECYCLING CONTAINERS	3	4	2	-	-	-	-	-	-	-	-	-	
DEPRECIATION EXPENSE	56,311	56,260	55,017	-	-	-	-	-	-	-	-	-	
GENERAL LIABILITY	-	323	1,263	-	1,095	-	1,106	1,106	1,117	1,128	1,139	1,150	
PROPERTY INSURANCE	7,078	5,643	7,656	5,870	4,735	5,928	4,782	(1,146)	4,830	4,878	4,927	4,976	
AUTOMOTIVE INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	
MISCELLANEOUS	913	1,201	965	7,000	7,070	7,070	1,000	(6,070)	1,010	1,020	1,030	1,040	misc.
TOTAL SERVICES AND CHARGES	1,052,208	1,061,646	134,590	77,620	205,425	205,523	193,184	(12,339)	197,756	201,333	202,714	207,900	
CAPITAL OUTLAY							-	-	-	-	-	-	
OTHER EQUIPMENT PURCHASE			3,125	-	-	-	-	-	-	-	-	-	
							-	-	-	-	-	-	
TOTAL CAPITAL OUTLAY	-	-	3,125	-	-	-	-	-	-	-	-	-	
DEBT SERVICE								-					
BOND PRINCIPAL	-	-	-		-	-	-	-					
BOND INTEREST	62,681	-			-	-	-	-					
BOND INTEREST	-	-		-	-	-	-	-					
FISCAL AGENTS' FEE	400	400	668	400	400	400	400	-	400	400	400	400	
BOND ISSUANCE COSTS	32,249	-	-	-	-	-	-	-					
DISCOUNT ON BONDS ISSUED	0	-	-	-	-	-	-	-					
DISCOUNT ON BONDS ISSUED	854	854	854	-	-	-	-	-					

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	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014 ADOPTED	2015 ESTIMATE	2015 ADOPTED	2016 PROPOSED	+/- 2015/2016	2017 FORECAST	2018 FORECAST	2019 FORECAST	2020 FORECAST	COMMENTS
2004B GO BONDS PRINCIPAL - Refunded 2/1/2015 by 2012A				64,900	70,000	70,000	-	(70,000)					Refunded 2/1/2015
2004B GO BONDS INTEREST - Refunded 2/1/2015 by 2012A		46,943	44,180	45,331	21,975	21,975	-	(21,975)					Refunded 2/1/2015
2012A GO REFUNDING BONDS PRINCIPAL							85,000	85,000	90,000	90,000	90,000	95,000	Matures 2/1/2025
2012A GO REFUNDING BONDS INTEREST		19,199	17,961		18,580	9,290	18,155	8,865	17,168	15,953	14,535	12,868	Matures 2/1/2025
PRIOR PERIOD ADJUSTMENT - BOND ISSUANCE COSTS	15,785						-	-					
TOTAL DEBT SERVICE	111,969	67,396	63,662	110,631	110,955	101,665	103,555	1,890	107,568	106,353	104,935	108,268	
TRANSFERS OUT								-	-	-	-	-	
OPERATING TRANSFERS - 101 GENERAL FUND 4%	46,460	46,460			-								
OPERATING TRANSFERS - 230 CAPITAL FACILITIES				8,500	8,500	8,500							
OPERATING TRANSFERS - 651 SOLID WASTE			55,921			50,000	-	(50,000)	-	-	-	-	
TOTAL TRANSFERS OUT	46,460	46,460	55,921	8,500	8,500	58,500	-	(50,000)	-	-	-	-	
TOTAL EXPENDITURES	1,441,753	1,401,570	472,840	355,215	579,377	565,620	575,043	17,923	584,402	587,554	588,324	597,669	
REVENUES OVER (UNDER) EXPENDITURES	11,508	(15,579)	(76,467)	67,567	(50,105)	(40,620)	(74,281)	(42,161)	(82,047)	(83,598)	(82,759)	(187,348)	
FUND BALANCE BEGINNING	482,268	493,776	478,197	478,197	401,730	401,730	351,625		277,344	195,297	111,699	28,940	
FUND BALANCE ENDING	493,776	478,197	401,730	545,764	351,625	361,110	277,344		195,297	111,699	28,940	(158,408)	
FUND BALANCE AS % OF TOTAL EXPENDITURES	34%	34%	85%	154%	406%	64%	48%		33%	19%	5%	-27%	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES													
(INCREASE) DECREASE IN ASSETS													
BOND RESERVE ESCROW	(900,666)	19,196	14,290		867,180								
ACCOUNTS RECEIVABLE	25,556	1,256	5,295										
PREPAID INSURANCE	(273)	432	3,313										
LAND	-	-	-										
BUILDINGS	-	-	-										
DEPRECIATION BUILDING	37,665	37,664	37,664										
MACHINERY & EQUIPMENT	17,060	-	-										
DEPRECIATION MACH & EQUIP	18,646	18,595	17,353										
UNAMORTIZED COND DISC & PREM	854	854	854										
UNAMORT BOND ISSUANCE COSTS	15,785												
INCREASE (DECREASE) IN LIABILITIES													
ACCRUED INTEREST PAYABLE	12,935	(6,725)	(1,771)										
ACCOUNTS PAYABLE	(1,494)	(38,630)	(24,752)										
DUE TO OTHER FUNDS													
DUE TO OTHER GOVERNMENTS	(657)	67	(7,244)										
ACCRUED WAGES PAYABLE	268	372	(33)										
FEDERAL WITHHOLDING	-	-	-										
STATE WITHHOLDING	-	-	-										
FICA TAX WITHHOLDING	-	-	-										
PERA CONTRIBUTIONS	-	-	-										
HOSPITAL/MIDICAL INSURANCE	117	(117)	-										
UNITED WAY	(4)	-	-										
OTHER	-	-	-										
SELECT ACCOUNT WITHHOLD	-	-	-										
VOLUNTARY LIFE WITHHELD		-	-										
VEBA													
COMPENSATED ABSENCES DUE WITHIN 1 YEAR	895	(282)	(183)										
BONDS PAYABLE - CURRENT	5,000	-	865,000										
BONDS PAYABLE	870,000	(65,000)	-										
BONDS PAYABLE - NONCURRENT			(930,000)		(860,000)								
COMPENSATED ABSENCES PAYABLE	(430)	220	(0)										
LONG TERM OPEB LIABILITY	8	-	(6,836)										
TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	101,265	(32,096)	(27,050)	-	7,180	-	-	-	-	-	-	-	
CASH, BEGINNING	71,389	184,161	136,485	136,485	32,968	32,968	(9,957)	(84,238)	(84,238)	(166,285)	(249,883)	(332,642)	
CASH, ENDING	184,161	136,485	32,968	204,052	(9,957)	(7,652)	(84,238)		(166,285)	(249,883)	(332,642)	(519,990)	
CASH AS % OF TOTAL EXPENDITURES	13%	10%	7%	57%	-2%	-1%	-15%		-28%	-43%	-57%	-87%	