

CITY OF NORTH MANKATO, MINNESOTA
WATER UTILITY FUND - 601
2016 Proposed Budget

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014 BUDGET	2015 ESTIMATE	2015 ADOPTED	2016 PROPOSED	+/- 2014/2015	2017 FORECAST	2018 FORECAST	2019 FORECAST	2020 FORECAST	COMMENTS
REVENUES													
CUSTOMER RECEIPTS	1,524,372	1,414,887	1,705,589	1,805,000	1,708,378	1,750,000	1,750,000	-	1,758,750	1,767,544	1,790,000	1,798,950	
CHARGES FOR SERVICES	90,492	96,479	110,615	86,800	98,600	98,600	98,600	-	98,845	99,091	99,720	99,971	
STATE SALES TAX	15,533	24,844	21,843	16,834	16,750	16,750	16,750	-	16,829	16,908	17,110	17,191	
SPECIAL ASSESSMENTS AND MISCELLANEOUS	37,875	41,334	36,790	33,750	42,144	36,285	35,194	(1,091)	35,075	34,436	34,090	33,332	
TRANSFERS IN	2,464	-	218,202	108,300	-	-	-	-	-	-	-	-	
BONDS ISSUED	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL REVENUES	1,670,735	1,577,544	2,093,038	2,050,684	1,865,872	1,901,635	1,900,544	(1,091)	1,909,499	1,917,979	1,940,920	1,949,443	
EXPENDITURES													
PERSONNEL SERVICES	450,177	497,912	614,775	583,618	602,969	603,359	628,546	25,187	653,950	681,002	709,843	740,625	
SUPPLIES	116,575	127,235	151,303	164,600	164,600	164,600	154,800	(9,800)	156,348	157,912	159,492	161,087	
SERVICES AND CHARGES	305,069	329,550	330,069	389,588	407,634	409,420	398,626	(10,794)	360,600	363,853	367,140	370,459	
CAPITAL OUTLAY	445,500	402,129	408,019	270,000	241,104	165,000	90,000	(75,000)	350,000	90,000	90,000	415,000	
DEBT SERVICE	162,282	148,857	140,034	502,093	531,784	519,879	613,986	94,107	606,681	473,015	471,406	472,755	
TRANSFERS OUT	65,540	145,059	153,506	133,506	140,000	140,000	140,000	-	140,000	140,000	140,000	140,000	
TOTAL EXPENDITURES	1,545,143	1,650,742	1,797,706	2,043,405	2,088,091	2,002,258	2,025,958	23,700	2,267,579	1,905,782	1,937,881	2,299,926	
REVENUES OVER (UNDER) EXPENDITURES	125,592	(73,198)	295,332	7,279	(222,219)	(100,623)	(125,414)	(24,791)	(358,080)	12,197	3,039	(350,483)	
FUND BALANCE BEGINNING	9,885,107	10,010,699	9,937,501	9,937,501	10,232,833	10,232,833	10,010,614		9,885,200	9,527,120	9,539,317	9,542,356	
FUND BALANCE ENDING	10,010,699	9,937,501	10,232,833	9,944,780	10,010,614	10,132,210	9,885,200		9,527,120	9,539,317	9,542,356	9,191,873	
FUND BALANCE AS % OF TOTAL EXPENDITURES	648%	602%	569%	487%	479%	506%	488%		420%	501%	492%	400%	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	15,149	45,238	(308,581)	-	108,300	-	108,300		108,300	108,300	108,300	108,300	
CASH, BEGINNING	908,543	1,049,284	1,021,323	1,021,323	1,008,075	1,008,075	894,156		877,042	627,261	747,758	859,097	
CASH, ENDING	1,049,284	1,021,323	1,008,075	1,028,602	894,156	907,452	877,042		627,261	747,758	859,097	616,915	
CASH AS % OF TOTAL EXPENDITURES	68%	62%	56%	50%	43%	45%	43%		28%	39%	44%	27%	

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REVENUES													
CUSTOMER RECEIPTS								-					
RATE CLASS I	1,524,372	1,414,887	1,705,589	1,805,000	1,708,378	1,750,000	1,750,000	-	1,758,750	1,767,544	1,790,000	1,798,950	
TOTAL CUSTOMER RECEIPTS	1,524,372	1,414,887	1,705,589	1,805,000	1,708,378	1,750,000	1,750,000	-	1,758,750	1,767,544	1,790,000	1,798,950	
CHARGES FOR SERVICES								-					
CONNECTION/RECONNECTION FEES	3,416	2,880	2,480	4,000	3,500	3,500	3,500	-	3,500	3,500	3,500	3,500	
PENALTIES AND FORFEITED DISCOUNT	41,823	46,513	52,294	40,000	49,000	49,000	49,000	-	49,245	49,491	50,120	50,371	
METER READING CHARGE	8,011	7,435	7,240	9,000	9,000	9,000	9,000	-	9,000	9,000	9,000	9,000	
ESTIMATION CHARGES	28,310	29,913	30,966	28,000	28,000	28,000	28,000	-	28,000	28,000	28,000	28,000	
CUSTOMER SERVICES	8,632	9,285	11,403	5,500	8,800	8,800	8,800	-	8,800	8,800	8,800	8,800	
LABOR CHARGES	300	453	6,231	300	300	300	300	-	300	300	300	300	
TOTAL CHARGES FOR SERVICES	90,492	96,479	110,615	86,800	98,600	98,600	98,600	-	98,845	99,091	99,720	99,971	
STATE SALES TAX								-					
STATE SALES TAX - WATER	14,243	14,052	18,337	15,884	15,750	15,750	15,750	-	15,829	15,908	16,110	16,191	
STATE SALES TAX - PARTS	593	638	784	450	500	500	500	-	500	500	500	500	
REFUNDS & REIMBURSEMENTS			2,722	500									
REFUNDS & REIMBURSEMENTS	697	10,154			500	500	500	-	500	500	500	500	
TOTAL STATE SALES TAX	15,533	24,844	21,843	16,834	16,750	16,750	16,750	-	16,829	16,908	17,110	17,191	
SPECIAL ASSESSMENTS AND MISCELLANEOUS								-					
SPECIAL ASSESSMENTS								-					
PRINCIPAL	4,507	5,345	3,629	950	9,249	3,093	2,299	(794)	2,174	1,529	1,168	404	
CURRENT SP ASSM INTEREST	830	-	5		-	402	-	(402)	-	-	-	-	
SPECIAL ASSESSMENTS DELINQUENT	(3,961)	-			105	-	105	105	105	105	105	105	
TOTAL SPECIAL ASSESSMENTS	1,377	5,345	3,633	950	9,354	3,495	2,404	(1,091)	2,279	1,634	1,273	509	
INTERGOVERNMENTAL								-					
OTHER STATE GRANTS AND AIDS	-	-			-	-	-	-	-	-	-	-	
TOTAL INTERGOVERNMENTAL	-	-	-	-	-	-	-	-	-	-	-	-	
INVESTMENT EARNINGS								-					
INTEREST EARNINGS	107	-			-	-	-	-	-	-	-	-	
INTEREST EARNINGS	4,127	-		850	-	-	-	-	-	-	-	-	
TOTAL INVESTMENT EARNINGS	4,233	-	-	850	-	-	-	-	-	-	-	-	
OTHER								-					
OTHER INCOME	1	3,259	(66)	100	100	100	100	-	100	100	100	100	
CITY SALES TAX	1,079	1,067	1,391	950	1,190	1,190	1,190	-	1,196	1,202	1,217	1,223	
WATER TESTING STATE SURCHARGE	31,185	31,555	31,832	30,900	31,500	31,500	31,500	-	31,500	31,500	31,500	31,500	
TAX ON STATE SURCHARGE	-	1			-	-	-	-	-	-	-	-	
PREMIUMS ON BONDS SOLD	-	107			-	-	-	-	-	-	-	-	
TOTAL OTHER	32,265	35,989	33,157	31,950	32,790	32,790	32,790	-	32,796	32,802	32,817	32,823	
TOTAL SPECIAL ASSESSMENTS AND MISCELLANEOUS	37,875	41,334	36,790	33,750	42,144	36,285	35,194	(1,091)	35,075	34,436	34,090	33,332	
TRANSFERS IN								-					
TRANSFERS	-	-			-	-	-	-	-	-	-	-	
TRANSFERS to 356 to transfer remaining bond escrow	2,464	-			-	-	-	-	-	-	-	-	
TRANSFERS from Debt Service Fund				108,300	-	-	-	-	-	-	-	-	
CAPITAL CONTRIBUTIONS			218,202										
TOTAL TRANSFERS IN	2,464	-	218,202	108,300	-	-	-	-	-	-	-	-	
BONDS ISSUED								-					
GENERAL OBLIGATION BOND PROCEEDS	-	-					-	-	-	-	-	-	
TOTAL BONDS ISSUED	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL REVENUES	1,670,735	1,577,544	2,093,038	2,050,684	1,865,872	1,901,635	1,900,544	(1,091)	1,909,499	1,917,979	1,940,920	1,949,443	

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EXPENDITURES								-					
FULL-TIME EMPLOYEES-REGULAR	280,341	310,132	380,863	362,795	368,769	368,769	390,448	21,679	402,161	414,226	426,653	439,453	
FULL-TIME EMPLOYEES-OVERTIME	10,304	11,734	29,088	12,500	12,500	12,500	12,500	-	12,500	12,500	12,500	12,500	
TEMPORARY EMPLOYEES-REGULAR	4,004	3,916	4,272	3,200	3,200	3,200	3,200	-	3,232	3,264	3,297	3,330	
PERA CONTRIBUTIONS	22,037	23,167	28,800	26,303	28,595	28,595	30,222	1,627	30,524	30,829	31,137	31,448	
FICA CONTRIBUTIONS	23,196	22,865	28,315	29,574	29,413	29,413	31,070	1,657	31,381	31,695	32,012	32,332	
HEALTH	96,237	107,046	121,145	119,626	130,464	130,464	128,956	(1,508)	141,852	156,037	171,641	188,805	
OPEB COSTS	491	5,980	(12,143)					-	-	-	-	-	
LIFE	691	666	836	782	841	841	890	49	899	908	917	926	
DISABILITY	1,385	1,368	1,767	1,643	1,792	1,792	1,899	107	1,918	1,937	1,956	1,976	
VEBA			14,549	13,593	14,717	14,717	15,567	850	15,567	15,567	15,567	15,567	
H.SA			1,563	-	1,625	1,625	1,625	-	1,625	1,625	1,625	1,625	
WORKER'S COMPENSATION	11,490	11,039	15,721	13,602	11,053	11,443	12,169	726	12,291	12,414	12,538	12,663	
PERSONNEL SERVICES	450,177	497,912	614,775	583,618	602,969	603,359	628,546	25,187	653,950	681,002	709,843	740,625	
PRINTED FORMS AND PAPER	900	1,306	66	1,500	1,500	1,500	1,500	-	1,515	1,530	1,545	1,560	
OTHER OFFICE SUPPLIES	3,581	3,027	893	5,500	5,500	5,500	3,500	(2,000)	3,535	3,570	3,606	3,642	
MOTOR FUELS	20,236	16,212	17,116	20,000	20,000	20,000	20,000	-	20,200	20,402	20,606	20,812	
LUBRICANTS & ADDITIVES	1,779	1,384	1,025	1,300	1,300	1,300	1,300	-	1,313	1,326	1,339	1,352	
CHEMICALS AND CHEMICAL PRODUCT	35,309	34,440	34,319	40,000	40,000	40,000	38,000	(2,000)	38,380	38,764	39,152	39,544	
UNIFORM & CLOTHING ALLOWANCE	2,253	640	391	2,700	2,700	2,700	2,700	-	2,727	2,754	2,782	2,810	
OTHER OPERATING SUPPLIES	203	312						-	-	-	-	-	
OTHER OPERATING SUPPLIES	815	541	728	1,600	1,600	1,600	800	(800)	808	816	824	832	
EQUIPMENT PARTS	4,588	10,851						-	-	-	-	-	
EQUIPMENT PARTS	1,876	5,263						-	-	-	-	-	
EQUIPMENT PARTS	5,155	15,926						-	-	-	-	-	
EQUIPMENT PARTS	14,608	6,300	42,504	41,000	41,000	41,000	41,000	-	41,410	41,824	42,242	42,664	
TIRES	1,417	867	2,850	2,500	2,500	2,500	2,500	-	2,525	2,550	2,576	2,602	
BUILDING REPAIR SUPPLIES	6,649	7,751						-	-	-	-	-	
BUILDING REPAIR SUPPLIES	92	-						-	-	-	-	-	
BUILDING REPAIR SUPPLIES	30	-	8,185	8,000	8,000	8,000	8,000	-	8,080	8,161	8,243	8,325	
OTHER MAINTENANCE SUPPLIES	5,696	5,728						-	-	-	-	-	
OTHER MAINTENANCE SUPPLIES	3,649	3,777	22,615	15,000	15,000	15,000	15,000	-	15,150	15,302	15,455	15,610	
NON CAPITALIZED EQUIPMENT	-	220						-	-	-	-	-	
NON CAPITALIZED EQUIPMENT	-	470						-	-	-	-	-	
NON CAPITALIZED EQUIPMENT	147	-						-	-	-	-	-	
NON CAPITALIZED EQUIPMENT	718	5,208	5,877	10,500	10,500	10,500	5,500	(5,000)	5,555	5,611	5,667	5,724	
MERCHANDISE FOR RESALE	6,873	7,012	14,733	15,000	15,000	15,000	15,000	-	15,150	15,302	15,455	15,610	
SUPPLIES	116,575	127,235	151,303	164,600	164,600	164,600	154,800	(9,800)	156,348	157,912	159,492	161,087	
AUDITING AND ACCOUNTING SERVICE	4,133	3,923	4,913	4,500	4,500	4,500	4,500	-	4,545	4,590	4,636	4,682	
ENGINEERING FEES	-	13,075						-	-	-	-	-	
ENGINEERING FEES	320	19,573						-	-	-	-	-	
ENGINEERING FEES	811	7,359	2,523	1,000	1,000	1,000	1,000	-	1,010	1,020	1,030	1,040	
EDP, SOFTWARE AND DESIGN	5,641	5,042	6,160	5,800	18,800	18,800	13,800	(5,000)	13,938	14,077	14,218	14,360	
PROFESSIONAL SERVICES	1,573	1,153						-	-	-	-	-	
PROFESSIONAL SERVICES	1,930	2,286						-	-	-	-	-	
PROFESSIONAL SERVICES	11,900	359						-	-	-	-	-	
PROFESSIONAL SERVICES	10,160	4,592	20,763	66,000	66,000	66,000	66,000	-	25,000	25,250	25,503	25,758	Prof svc increased in 2014 by Paragon
TELEPHONE AND TELEGRAPH	10,302	10,260	9,939	11,000	11,000	11,000	10,000	(1,000)	10,100	10,201	10,303	10,406	
POSTAGE	11,153	11,006	4,677	13,000	5,000	5,000	5,000	-	5,050	5,101	5,152	5,204	Postage reduced in 2014 by Paragon
CELLULAR/RADIO TELEPHONE SERVICE	2,428	2,322	2,459	3,000	3,000	3,000	3,000	-	3,030	3,060	3,091	3,122	
TRAVEL EXPENSE	2,819	2,470	7,009	4,000	4,000	4,000	4,000	-	4,040	4,080	4,121	4,162	
GENERAL NOTICES AND PUBLIC INF	-	223						-	-	-	-	-	
GENERAL NOTICES AND PUBLIC INF	472	-	883	2,000	2,000	2,000	2,000	-	2,020	2,040	2,060	2,081	
GENERAL LIABILITY	9,355	3,492	2,210	10,650	2,146	1,700	2,146	446	2,167	2,189	2,211	2,233	
PROPERTY INSURANCE	11,058	8,952	9,519	8,800	5,346	7,600	5,613	(1,987)	5,669	5,726	5,783	5,841	
AUTOMOTIVE INSURANCE	1,229	1,311	1,573	1,360	1,272	1,250	1,297	47	1,310	1,323	1,336	1,349	
ELECTRIC UTILITIES - WATER PLANT 1	149,131	162,273	53,684	52,488	53,400	53,400	53,400	-	53,934	54,473	55,018	55,568	
ELECTRIC UTILITIES - WATER PLANT 2			125,004	118,000	119,180	119,180	119,180	-	120,372	121,576	122,792	124,020	

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GAS UTILITIES - WATER PLANT 1	11,367	12,631	2,817	3,000	3,030	3,030	3,030	-	3,060	3,091	3,122	3,153	
GAS UTILITIES - WATER PLANT 2			12,912	14,000	14,000	14,000	14,000	-	14,140	14,281	14,424	14,568	
REPAIR & MAINT CONTRACT	-	-						-	-	-	-	-	
REPAIR & MAINT CONTRACT	1,306	1,419	1,395	2,300	2,300	2,300	2,000	(300)	2,020	2,040	2,060	2,081	
OTHER RENTALS	33	154	170	250	253	253	253	-	256	259	262	265	
DUES AND SUBSCRIPTIONS	667	907	5,963	3,000	9,000	9,000	6,000	(3,000)	6,060	6,121	6,182	6,244	
MISCELLANEOUS	11,134	8,143	4,074	18,740				-	-	-	-	-	
REMIT STATE TAX	15,866	15,767	20,406	15,700	15,857	15,857	15,857	-	16,016	16,176	16,338	16,501	
REMIT ST SURCHARGE-WATER TEST	30,281	30,857	31,016	31,000	31,310	31,310	31,310	-	31,623	31,939	32,258	32,581	
WATER APPROPRIATION FEE					35,240	35,240	35,240	-	35,240	35,240	35,240	35,240	
SERVICES AND CHARGES	305,069	329,550	330,069	389,588	407,634	409,420	398,626	(10,794)	360,600	363,853	367,140	370,459	
DEPRECIATION EXPENSE	423,258	394,248	389,217		-	-	-	-	-	-	-	-	
BUILDING & STRUCTURES	-	-			-	-	-	-	-	-	-	-	
IMPROVEMENT OTHER THAN BLDG	-	-			-	-	-	-	-	-	-	-	
IMPROVEMENT OTHER THAN BLDG	-	198			-	-	-	-	-	-	-	-	
IMPROVEMENT OTHER THAN BLDG			3,330		-	-	-	-	-	-	-	-	
OTHER EQUIPMENT PURCHASE	22,242	-			-	-	-	-	-	-	-	-	
OTHER EQUIPMENT PURCHASE	-	3,273			-	-	-	-	-	-	-	-	
OTHER EQUIPMENT PURCHASE	-	-			-	-	-	-	-	-	-	-	
OTHER EQUIPMENT PURCHASE	-	4,411			100,000	100,000	25,000	(75,000)	350,000	25,000	25,000	350,000	
WATER TOWER INTERIOR RECOATING			-	150,000	-	-	-	-	-	-	-	-	
WATER TOWER EXTERIOR RECOATING					-	-	-	-	-	-	-	-	
PULL AND REPAIR WELL #6, #7, #8 AND #9			-	70,000	106,104	65,000	65,000	-	-	65,000	65,000	65,000	6 year rotation
PULL AND REPAIR WELL #8					-	-	-	-	-	-	-	-	
FINANCIAL SYSTEM UPGRADE			15,472	50,000	35,000	-	-	-	-	-	-	-	
ROE CREST-LEE BLVD TO MARIE LANE					-	-	-	-	-	-	-	-	
ANNUAL CAPITAL OUTLAY ESTIMATE					-	-	-	-	-	-	-	-	
WELL #5 BUILDING AND VEHICLE STORAGE					-	-	-	-	-	-	-	-	
CAPITAL OUTLAY	445,500	402,129	408,019	270,000	241,104	165,000	90,000	(75,000)	350,000	90,000	90,000	415,000	
BOND PRINCIPAL	0	-	-	360,500	-	-	-	-	-	-	-	-	
BOND INTEREST	161,382	147,228	-	140,093	-	-	-	-	-	-	-	-	
FISCAL AGENTS' FEE	553	1,176	1,036	1,500	1,500	1,500	1,500	-	1,500	1,500	1,500	1,500	
Discount on Bonds Issued	346	453	346				-	-	-	-	-	-	
AJE 2 ADJ FUND BAL BOND ISSUE GASB63/65							-	-	-	-	-	-	
2005A G.O. Improvement Bonds Principal	-	-			25,000	25,000	27,500	2,500	27,500	30,000	30,000	32,500	Matures 2020
2005A G.O. Improvement Bonds Interest	-	-	6,873		6,349	6,349	5,383	(966)	4,331	3,195	1,980	683	
2006B G.O. Utility Rev. Bonds Principal	-	-			90,000	90,000	93,750	3,750	97,500	101,250	105,000	112,500	Matures 2021
2006B G.O. Utility Rev. Bonds Interest	-	-	30,408		28,264	28,264	24,475	(3,789)	20,519	16,369	12,011	7,390	
2007B G.O. Utility Rev. Bonds Principal	-	-			8,250	8,250	9,000	750	9,000	9,750	9,750	10,500	Matures 2023
2007B G.O. Utility Rev. Bonds Interest	-	-	3,890		3,693	3,692	3,337	(355)	2,964	2,570	2,155	1,720	
2008B G.O. Water Rev. Bonds Principal	-	-			50,000	50,000	50,000	-	50,000	105,000	110,000	110,000	Matures 2029
2008B G.O. Water Rev. Bond Interest	-	-	81,707		80,803	80,803	79,190	(1,613)	77,515	74,919	71,098	66,973	
2009B G.O. Utility Rev. Bonds Principal	-	-			15,000	15,000	15,000	-	15,000	15,000	15,000	16,667	Matures 2024
2009B G.O. Utility Rev. Bonds Interest	-	-	6,059		5,647	5,647	5,197	(450)	4,747	4,297	3,847	3,367	
2010C GO Refunding Bonds Principal	-	-			180,000	180,000	185,000	5,000	185,000	-	-	-	Matures 2017
2010C GO Refunding Bonds Interest	-	-	9,715		8,244	8,244	5,319	(2,925)	1,850	-	-	-	
Projected debt service:													
2014A G.O. Bonds Principal - Roe Crest/Belgrade Hill Sewer	-	-			10,000	10,000	10,000	-	10,000	10,000	10,000	10,000	Matures 2029
2014A G.O. Bonds Interest - Roe Crest/Belgrade Hill Sewer			-		7,544	7,130	5,025	(2,105)	4,725	4,425	4,125	3,825	
2014A G.O. Bonds Issuance Cost - Roe Crest/Belgrade Hill Sewer					-	-							
2015 GO Water - Roe Crest - Lee Blvd to Marie Lane	-	-	-	-				-	-	-	-	-	
2015 GO (New Well #9) Principal	-	-	-	-	793		78,000	78,000	79,000	80,000	81,000	82,000	Matures 2034
2015 GO (New Well #9) Interest	-	-	-	-	10,697		16,310	16,310	15,530	14,740	13,940	13,130	
DEBT SERVICE	162,282	148,857	140,034	502,093	531,784	519,879	613,986	94,107	606,681	473,015	471,406	472,755	
TRANSFERS OUT													
RESIDUAL EQUITY TRANSFER	-	-	-	45,000				-	-	-	-	-	
OPERATING TRANSFERS	-	-			-	-	-	-	-	-	-	-	
OPERATING TRANSFERS to General Fund 101	65,540	65,540	88,506	88,506	95,000	95,000	95,000	-	95,000	95,000	95,000	95,000	

CITY OF NORTH MANKATO, MINNESOTA
WATER UTILITY FUND - 601
2016 Proposed Budget

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014 BUDGET	2015 ESTIMATE	2015 ADOPTED	2016 PROPOSED	+/- 2015/2016	2017 FORECAST	2018 FORECAST	2019 FORECAST	2020 FORECAST	COMMENTS
OPERATING TRANSFERS to Equipment Certificate Fund 407		39,519						-					
OPERATING TRANSFERS to Capital Facilities Fund 230		40,000	65,000		45,000	45,000	45,000	-	45,000	45,000	45,000	45,000	
OPERATING TRANSFERS								-					
TOTAL TRANSFERS OUT	65,540	145,059	153,506	133,506	140,000	140,000	140,000	-	140,000	140,000	140,000	140,000	
TOTAL EXPENDITURES	1,545,143	1,650,742	1,797,706	2,043,405	2,088,091	2,002,258	2,025,958	23,700	2,267,579	1,905,782	1,937,881	2,299,926	
REVENUES OVER (UNDER) EXPENDITURES	125,592	(73,198)	295,332	7,279	(222,219)	(100,623)	(125,414)	(24,791)	(358,080)	12,197	3,039	(350,483)	
FUND BALANCE BEGINNING	9,885,107	10,010,699	9,937,501	9,937,501	10,232,833	10,232,833	10,010,614		9,885,200	9,527,120	9,539,317	9,542,356	
FUND BALANCE ENDING	10,010,699	9,937,501	10,232,833	9,944,780	10,010,614	10,132,210	9,885,200		9,527,120	9,539,317	9,542,356	9,191,873	
FUND BALANCE AS % OF TOTAL EXPENDITURES	648%	602%	569%	487%	479%	506%	488%		420%	501%	492%	400%	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES													
(INCREASE) DECREASE IN ASSETS													
BOND ESCROW-	875,527	-											
ACCOUNTS RECEIVABLE	(42,449)	(313)	(61,373)										
ACCOUNTS RECEIVABLE	647	(2,370)	(2,956)										
SP ASSESSMENTS REC-CURRENT	1	-											
SP ASSESSMENTS REC-DELINQUENT	2,982	-	(805)										
SP ASSESSMENTS REC-DEFERRED	522	(4,181)	(12,186)										
DUE FROM OTHER FUNDS - Debt Service	(1,083,000)	-	108,300		108,300		108,300	-	108,300	108,300	108,300	108,300	Matures in 2023
DUE FROM OTHER FUNDS	1,083,000	-											
TRANSFERS from Debt Service Fund													
INVENTORY	(248)	(565)	89										
PREPAID INSURANCE	(275)	2,961	9,016										
DESCRIPTION OF LAND-	-	-											
BUILDINGS	-	-	(351,360)										
DEPRECIATION BUILDING	400,764	362,826	362,826										
MACHINERY & EQUIPMENT	-	-	(26,473)										
DEPRECIATION MACH-EQUIP-	22,494	31,421	5,169										
CONSTRUCTION IN PROGRESS			(5,006)										
UNAMORTIZED. BOND DISC & ISSUE COST PORT AUTHORITY	40,920	-											
UNAMORTIZED BOND DISC & PREMIUM	19,590	453	453										
INCREASE (DECREASE) IN LIABILITIES													
ACCRUED INTEREST PAYABLE - BONDS	(18,526)	(3,194)	(3,464)				-						
ACCOUNTS PAYABLE	724	796	25,293										
CONTRACTS PAYABLE	0	-											
DUE TO OTHER GOVERNMENTS	672	(1,238)	(5,295)										
ACCRUED WAGES PAYABLE	220	1,143	4,627										
HOSPITAL/MEDICAL INSURANCE	2,733	2,126	3,599										
Compensated Absences Due Within 1 Year	(33,374)	9,365	(4,070)										
UNAMORTIZED BOND PREMIUM	1,279	(107)	(107)										
BONDS PAYABLE-CURRENT PORTION	(848,000)	6,667	8,750										
BONDS PAYABLE-NONCURRENT	(352,833)	(359,500)	(368,250)										
OTHER LONG-TERM LIABILITIES	2,730	(7,032)	16,784										
LONG TERM OPEB LIABILITY	491	5,980	(12,143)										
AJE 2 ADJ FUND BAL BOND ISSUE GASB63/65	(61,443)												
TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	15,149	45,238	(308,581)	-	108,300	-	108,300	-	108,300	108,300	108,300	108,300	
CASH, BEGINNING	908,543	1,049,284	1,021,323	1,021,323	1,008,075	1,008,075	894,156		877,042	627,261	747,758	859,097	
CASH, ENDING	1,049,284	1,021,323	1,008,075	1,028,602	894,156	907,452	877,042		627,261	747,758	859,097	616,915	
CASH AS % OF TOTAL EXPENDITURES	68%	62%	56%	50%	43%	45%	43%		28%	39%	44%	27%	