

City of North Mankato 2016 -2020 Capital Improvement Schedule

September 8, 2015



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2016-2020 CIP Overview

- Estimates additional \$2.855M dollars of spending in the 2016-2020 CIP of \$14.006M compared to previous 2015-2019 CIP of \$11.151M.
 - Changes are the result of increased costs and additional funding for equipment replacement, pavement management and park improvements; Caswell Park Expansion costs and a decrease in state aid projects.
- Source of Fund
 - Cash increases \$985,000
 - Financing increases \$2,695,000
 - MSA decreases - \$780,000



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2016 Planned Projects

- Pavement Management Plan
- Park Improvements
- Equipment Replacement
- Roe Crest Rehabilitation
- 75' Ladder Truck
- Projects Under Consideration
 - Ringhoffer Drive Extension, Indoor Athletic Facility at Caswell



2016-2020 CIP vs. 2015-2019 CIP

- General Fund
 - Street Improvements (Pavement Mgt Plan) annual allocation increased \$150,000 in yrs. 1-3; net increase \$615,000.
 - Park Improvements annual allocation increased \$125,000 in yrs. 1-2; net increase \$455,000.
- Water Fund
 - Pull & Repair Pumps shifted 2017-2019 to 2018-2020 decreased \$70,000.
 - Recoat 500K Water Tower Exterior moved from 2018 to 2020.
- Sewer Fund
 - 250K Portable Generator increased \$43,000 and moved from 2018 to 2016.
 - Marvin Lift Station Rehabilitation increased \$30,000.
 - Jetter for \$300,000 purchased in 2015.



2016-2020 CIP vs. 2015-2019 CIP

- Capital Facilities
 - Street Sweeper increase \$10,000
 - Tar Distributer (used; ½ Nicollet County) increase \$15,000; move from 2018 to 2016.
 - Police cruiser annual allocation increase of \$2,000; net increase \$10,000.
 - Pool Filter Upgrade added for \$90,000 in 2016.
 - Police Taser added for \$20,000 in 2016.
 - Street Department Roof added for \$20,000 in 2016.
 - Sirens Upgrade decreased \$48,000 and shifted to every other year.
 - Dump Truck added in 2019 and 2020; net increase \$315,000.
 - Roller added in 2020 for \$30,000.
 - Tractor Backhoe for \$100,000 removed from 2016.
 - Loader for \$150,000 removed from 2019.
 - Street Department Expansion listed in out years beyond 2020.



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2016-2020 CIP vs. 2015-2019 CIP

- GO Bonds/Construction Fund/Equipment
 - 75" Ladder Truck increased \$150,000.
 - Caswell Park Expansion added for \$2,500,000 in 2017.
- Levy Forecast
 - No tax rate change estimated (not withstanding outstanding variables).
 - Forecast \$12,000 more revenue in DS fund based on growth in 2016.
 - Assumes a 0.5% growth in tax base in following years.
 - Assumes \$5.5M in G.O. borrowing; which could grow another \$2.5M depending upon Sales Tax authorization.



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2015 CIP Initiated and/or Completed

- Capital Facilities
 - Financial Computer System (Completion October 2015)
 - Community Development Software & Laptops (Initiated; Est. Completion Jan 2016)
 - Downtown Parking (Completed)
 - Fire SCBAs moved to 2017
 - Police Dept Interior Updates (not Initiated)
 - Police Cruiser (Completion in 2015)
 - Siren – Rockford Rd & College Dr. (Completed 2015)
 - General Equipment – 3 Parks Trucks, 1 Street Truck, 1 Mower (Completed 2015)
- General Fund
 - Park Improvements – Spring Lake Park Lights, Reserve Park Playground Equipment, Forest Heights Park Tennis Court, Tower Park Tennis Court (Completed)
 - Pavement Management Plan – 2015 Bituminous Street Imp (Completed)



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2015 CIP Initiated and/or Completed

- G.O. Bonds
 - Hwy 14 Trail from LorRay Dr. to Lake St (Initiated)
 - West Carlson Dr. Extension (Initiated)
 - Lookout Dr. Roundabout & From Hwy 14 to Commerce (Initiated)
- Water Fund
 - Pull & Repair Well Pump #5 and #6 (Completed)
 - Well No. 9 (Not in CIP, but important to mention)
- Sewer Fund
 - Jetter (Initiated)



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2015-2019 CIP Altered

- Removed from Active CIP
 - Capital Facilities
 - Tractor Backhoe (2016) will be purchased out of General Equipment
 - Loader (2019) replace with Pool Filter and Tar Distributer.
 - Sirens (2016 & 2018)
 - Water
 - Pull & Repair Well Pump (2017)



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Questions

- Questions



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**Five-Year Capital Improvement Schedule
For Years 2016 - 2020**

Project or Activity	2015 BUDGET	2015 EST	2016	2017	2018	2019	2020	Estimated 5 year costs	Funding Source
Street Sweeper			190,000					190,000	Cash / Capital Facilities & Equipment Replacement
Tar Distributor (Used; 1/2 Nicollet County)			90,000					90,000	Cash / Capital Facilities & Equipment Replacement
General Equipment - Trucks, Skid loaders, Mowers, etc.	60,000	70,708	60,000	60,000	60,000	60,000	60,000	300,000	Cash / Capital Facilities & Equipment Replacement
Police Cruiser	35,000	33,661	37,000	37,000	37,000	37,000	37,000	185,000	Cash / Capital Facilities & Equipment Replacement
Pool - upgrade filter			90,000					90,000	Cash / Capital Facilities & Equipment Replacement
Police Taser			20,000					20,000	Cash / Capital Facilities & Equipment Replacement
Street Department Roof Loader			20,000	150,000				150,000	Cash / Capital Facilities & Equipment Replacement
SCBA Air Packs (Plus a \$40,000 Contribution from Relief Assn.)	60,000	-	60,000					60,000	Cash / Capital Facilities & Equipment Replacement
Sirens - Upgrade (from 2012), Plant #2, Expansion, City Shop	20,000	24,220	-	28,000	-	28,000		56,000	Cash / Capital Facilities & Equipment Replacement
Tandem Dump Truck with Plow, Wing and Sander Roller					200,000	200,000	140,000	540,000	Cash / Capital Facilities & Equipment Replacement
Street Department Expansion (\$400,000)						30,000	30,000	60,000	Cash / Capital Facilities & Equipment Replacement
Pavement Management Plan	200,000	191,274	350,000	350,000	350,000	315,000	250,000	1,615,000	Cash / General Fund
Park Improvements	75,000	70,000	200,000	200,000	165,000	165,000	100,000	830,000	Cash / General Fund
Jetter	300,000	337,000						-	Cash / Sewer Fund
250 KW Portable Generator			145,000					145,000	Cash / Sewer Fund
Marvin Lift Station Rehab (Control, gravity line, force main) [Installed in 1978]					110,000			110,000	Cash / Sewer Fund
Pull & Repair Well Pump #6, #7, #8, #9, #5	70,000	107,429	65,000	-	65,000	65,000	65,000	260,000	Cash / Water Fund
Rehabilitation of Filter at Plant 1				350,000				350,000	Cash / Water Fund
Recoat 500K Water Tower Exterior							150,000	150,000	Cash / Water Fund
Highway 14 Trail from LorRay to Lake Street	350,000	550,000						-	G.O. Bonds
75' Ladder Fire Truck			400,000					400,000	G.O. Bonds
West Carlson Drive Extension	1,150,000	900,000						-	G.O. Improvement Bonds / Property Tax & Special Assessments
Roe Crest - Lee Blvd to Marie Lane			1,385,000					1,385,000	G.O. Improvement Bonds / Property Tax & Special Assessments
Yearly Capital Improvement Costs					1,500,000			1,500,000	G.O. Improvement Bonds / Property Tax & Special Assessments
Yearly Capital Improvement Costs					-	1,500,000		1,500,000	G.O. Improvement Bonds / Property Tax & Special Assessments
Yearly Capital Improvement Costs							1,500,000	1,500,000	G.O. Improvement Bonds / Property Tax & Special Assessments
Lookout Drive Roundabout and from Hwy 14 to Commerce	780,000	1,084,796						-	G.O. Improvement Bonds and Municipal State Aid Advance
Caswell Park Expansion				2,500,000				2,500,000	G.O. Sales Tax Bonds
Total	3,100,000	3,369,088	3,112,000	3,675,000	2,487,000	2,400,000	2,332,000	14,006,000	

2015 BUDGET	2015 EST	2016	2017	2018	2019	2020	Estimated 5 year costs	Strategic Program Area
115,000	57,881	517,000	65,000	37,000	65,000	37,000	721,000	Public Safety
425,000	620,000	290,000	2,700,000	165,000	165,000	100,000	3,420,000	Recreation
1,410,000	1,791,207	2,305,000	910,000	2,285,000	2,170,000	2,195,000	9,865,000	Infrastructure
1,150,000	900,000	-	-	-	-	-	-	Vibrant Business / Industrial / Neighborhoods
-	-	-	-	-	-	-	-	Excellent Quality of Life
3,100,000	3,369,088	3,112,000	3,675,000	2,487,000	2,400,000	2,332,000	14,006,000	

2015 BUDGET	2015 EST	2016	2017	2018	2019	2020	Estimated 5 year costs	Funding Source
275,000	261,274	550,000	550,000	515,000	480,000	350,000	2,445,000	Cash / General Fund
175,000	128,589	567,000	275,000	297,000	355,000	267,000	1,761,000	Cash / Capital Facilities & Equipment Replacement
70,000	107,429	65,000	350,000	65,000	65,000	215,000	760,000	Cash / Water Fund
300,000	337,000	145,000	-	110,000	-	-	255,000	Cash / Sewer Fund
350,000	550,000	400,000	-	-	-	-	400,000	G.O. Bonds
1,150,000	900,000	1,385,000	-	1,500,000	1,500,000	1,500,000	5,885,000	G.O. Improvement Bonds / Property Tax & Special Assessments
780,000	1,084,796	-	-	-	-	-	-	G.O. Improvement Bonds and Municipal State Aid Advance
-	-	-	2,500,000	-	-	-	2,500,000	G.O. Sales Tax Bonds
3,100,000	3,369,088	3,112,000	3,675,000	2,487,000	2,400,000	2,332,000	14,006,000	

**CITY OF NORTH MANKATO, MINNESOTA
CAPITAL FACILITIES & EQUIPMENT REPLACEMENT - 230
2016 Proposed Budget**

	AMOUNT	2013 ACTUAL	2014 ACTUAL	2014 BUDGET	2015 Estimate	2015 ADOPTED	2016 PROPOSED	+/- 2015/2016	2017 FORECAST	2018 FORECAST	2019 FORECAST	2020 FORECAST	COMMENTS
REVENUES													
MISCELLANEOUS								-					
INVESTMENT EARNINGS								-					
INTEREST EARNINGS								-					
TOTAL INVESTMENT EARNINGS	-	-	-	-	-	-	-	-	-	-	-	-	
CONTRIBUTIONS AND DONATIONS													
CONTRIBUTIONS/DONATIONS								-					
CONTRIBUTIONS/DONATIONS PRIVATE			19,875					-					
TOTAL CONTRIBUTIONS AND DONATIONS	-	-	19,875	-	-	-	-	-	-	-	-	-	
OTHER													
OTHER INCOME TAXABLE		11,446	1,348					-					
STATE TAX - OTHER					299			-					
CITY SALES TAX					22			-					
REFUND & REIMBURSEMENT			75,225					-					
OTHER INCOME-NON-TAXABLE			2,063					-					
SALE OF ASSETS PUBLIC SAFETY		16,500	19,817					-					
SALES OF GENERAL FIXED ASSETS					4,349			-					
TOTAL OTHER	-	27,946	98,452	-	4,670	-	-	-	-	-	-	-	
TOTAL MISCELLANEOUS REVENUES	-	27,946	118,327	-	4,670	-	-	-	-	-	-	-	
TRANSFERS IN													
TRANSFER IN - General Fund			235,000	210,000	-	-	165,000	165,000	165,000	165,000	200,000	210,000	
TRANSFER IN - Water		40,000	65,000	45,000	45,000	45,000	45,000	-	45,000	45,000	45,000	45,000	
TRANSFER IN - Sewer			100,000	75,000	75,000	75,000	75,000	-	75,000	75,000	75,000	75,000	
TRANSFER IN - Recycling				8,500	8,500	8,500	-	(8,500)	-	-	-	-	
TRANSFER IN - Storm Water			31,500	31,500	31,500	41,500	41,500	-	41,500	41,500	41,500	41,500	
TOTAL TRANSFERS IN	-	40,000	431,500	370,000	160,000	170,000	326,500	156,500	326,500	326,500	361,500	371,500	
TOTAL REVENUES	-	67,946	549,827	370,000	164,670	170,000	326,500	156,500	326,500	326,500	361,500	371,500	
EXPENDITURES													
Police Detective Car			36,275	-	-	-	-	-					
City Hall Roof Replacement			96,689	-	-	-	-	-					
Drug Taskforce Armored Car	60,000		55,711	60,000	-	-	-	-					
Police Cruiser	420,000		22,200	35,000	35,000	35,000	37,000	2,000	37,000	37,000	37,000	37,000	
General Equipment - Trucks, Skid loaders, Mowers, etc.	860,000	41,377	116,439	60,000	60,000	60,000	60,000	-	60,000	60,000	60,000	60,000	
Civil Defense Sirens	132,000			-	20,000	20,000	-	(20,000)	20,000	20,000	20,000	20,000	
233 Wheeler, 231 Wheeler (downtown parking)				-	12,000	12,000	12,000	-	12,000	12,000			92k due in 2019 and \$180K for 235
Fire Department Masks	60,000			-	-	60,000	-	(60,000)	60,000				
Library Equipment				-	5,000	-	-	-					Bookmobile 12/2014 sale \$5,083
Financial Computer System	50,000		7,193	50,000	20,000	20,000	-	(20,000)					
Police Department Interior Updates				-	10,000	10,000	-	(10,000)					
Community Development Software and Laptops				-	35,000	35,000	-	(35,000)					
Upgrade Filter at Swimming Pool	100,000			-	-	-	90,000	90,000					
Street Sweeper	200,000			-	-	-	190,000	190,000					
Tar Distributor	75,000			-	-	-	90,000	90,000					1/2 Nicollet County
Loader	150,000			-	-	-	-	-	150,000				
Dump Truck	225,000			-	-	-	-	-		200,000	200,000	140,000	
Roller (2)	60,000			-	-	-	-	-			30,000	30,000	
Jetter	300,000			-	-	-	-	-					Moved to Sewer Fund purchase
Update Salt Storage Building	10,000			-	-	-	-	-					moved to general equipment
Storage Mezzanine -Shop	22,500			-	-	-	-	-					moved to general equipment
Replace Exterior Doors Municipal Building	15,000			-	-	-	-	-					moved to general equipment
Lower Level Restrooms	10,000			-	-	-	-	-					moved to general equipment
Street Light Contorl Replacements/Upgrades	10,000			-	-	-	-	-					
8 New Street Light Replacement Polies & 2 New Tall Street lght Replaceme	9,000			-	-	-	-	-					
Taser Replacement	20,000			-	-	-	20,000	20,000					
Body Cameras	20,000			-	-	-	-	-					

CITY OF NORTH MANKATO, MINNESOTA
CAPITAL FACILITIES & EQUIPMENT REPLACEMENT - 230
2016 Proposed Budget

	AMOUNT	2013 ACTUAL	2014 ACTUAL	2014 BUDGET	2015 Estimate	2015 ADOPTED	2016 PROPOSED	+/- 2015/2016	2017 FORECAST	2018 FORECAST	2019 FORECAST	2020 FORECAST	COMMENTS
Replace HVAC Units (City Buildings) Each year	5,000					-		-					
Street Department Roof	20,000					-	20,000	20,000					
Garage Doors - Shop	10,000					-							
Overhead Storage - Shop	25,000					-							
Replace Diving Boards	10,000					-							
Diving Well Resurface	30,000					-							
Guard Towers (3)	5,000					-							
Replace Dugout Awnnings and Benches (Caswell)	20,000					-							
Large Color Printer	10,000					-							
Standby Power from Water Plant 2 to Fire 2	10,000					-							
Bleachers Caswell North	10,000					-							
Picnic Tables Caswell North	5,000					-							
Community Room Police Annex	20,000					-							
Copier Finance Office	15,000					-							
Replace Backstop Fencing	10,000					-							
Replace overhead doors at Station #2	25,000					-							
Replace roof on Station #2	68,000					-							
4 Radar Units for Squad Cars	10,000					-							
Commerce Drive pole rehab	140,000					-							
Swim Facility Add Slide	20,000					-							
CAPITAL OUTLAY													
TOTAL PURCHASES	3,276,500	41,377	334,507	205,000	197,000	252,000	519,000	267,000	339,000	329,000	347,000	287,000	
TRANSFERS OUT	(162,000)												
OPERATING TRANSFER OUT													
TOTAL TRANSFERS OUT	(162,000)												
TOTAL EXPENDITURES	3,114,500	41,377	334,507	205,000	197,000	252,000	519,000	267,000	339,000	329,000	347,000	287,000	
REVENUES OVER (UNDER) EXPENDITURES		26,569	215,320	165,000	(32,330)	(82,000)	(192,500)	(110,500)	(12,500)	(2,500)	14,500	84,500	
FUND BALANCE BEGINNING			26,569	26,569	241,889	241,889	209,559		17,059	4,559	2,059	16,559	
FUND BALANCE ENDING		26,569	241,889	191,569	209,559	159,889	17,059		4,559	2,059	16,559	101,059	
FUND BALANCE AS % OF EXPENDITURES		64%	72%	93%	106%	63%	3%		1%	1%	5%	35%	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES													
(INCREASE) DECREASE IN ASSETS													
ACCOUNTS RECEIVABLE		-	-										
DUE FROM OTHER FUNDS		-	-										
INCREASE (DECREASE) IN LIABILITIES													
ACCOUNTS PAYABLE PENDING		-	-										
ACCOUNTS PAYABLE		5,386	(4,503)										
DUE TO OTHER GOVERNMENTS		-	27										
TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES		5,386	(4,476)										
CASH, BEGINNING			31,954	31,954	242,799	242,799	210,469		17,969	5,469	2,969	17,469	
CASH, ENDING		31,954	242,799	196,954	210,469	160,799	17,969		5,469	2,969	17,469	101,969	
CASH AS % OF EXPENDITURES		77%	73%	96%	107%	64%	3%		2%	1%	5%	36%	

CITY OF NORTH MANKATO, MINNESOTA

DEBT SERVICE FUNDS

2016 Proposed Budget

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014 ADOPTED	2015 ESTIMATED	2015 ADOPTED	2016 PROPOSED	+/- 2015/2016	2017 FORECAST	2018 FORECAST	2019 FORECAST	2020 FORECAST	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST	2025 FORECAST	COMMENTS
REVENUES																		
TAXES																		
PROPERTY TAXES																		
CURRENT AD VALOREM TAXES	68,985	-	63,318	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CURRENT AD VALOREM TAXES	246,935	-	238,335	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CURRENT AD VALOREM TAXES	462,195	-	575,094	1,530,000	1,530,000	1,530,000	1,541,475	11,475	1,553,036	1,564,684	1,576,419	1,588,242	1,600,154	1,612,155	1,624,246	1,636,428	1,648,701	
CURRENT AD VALOREM TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CURRENT AD VALOREM TAXES	115,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CURRENT AD VALOREM TAXES	96,490	-	90,852	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CURRENT AD VALOREM TAXES	-	340,512	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CURRENT AD VALOREM TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CURRENT AD VALOREM TAXES	196,321	165,688	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CURRENT AD VALOREM TAXES	57,598	340,279	190,299	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CURRENT AD VALOREM TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CURRENT AD VALOREM TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CURRENT AD VALOREM TAXES	99,928	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CURRENT AD VALOREM TAXES	36,563	674,856	29,359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CURRENT AD VALOREM TAXES	-	2,337	163,273	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CURRENT AD VALOREM TAXES	-	-	179,471	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ABATEMENT LEVY ADJUSTMENT	-	-	-	-	(88,543)	(88,543)	(111,347)	(22,804)	(112,083)	(115,208)	(113,133)	(111,021)	(108,871)	(106,683)	(104,458)	(107,196)	(104,746)	
TOTAL PROPERTY TAXES	1,380,015	1,523,672	1,530,000	1,530,000	1,441,457	1,441,457	1,430,128	(11,329)	1,440,954	1,449,477	1,463,287	1,477,222	1,491,284	1,505,473	1,519,789	1,529,233	1,543,955	
ABATEMENT LEVY																		
ABATEMENT LEVY 2014A GO BONDS	-	-	-	-	88,543	88,543	82,288	(6,255)	80,638	83,988	82,188	80,388	78,588	76,788	74,988	78,188	76,238	
ABATEMENT LEVY 2015A GO BONDS	-	-	-	-	-	-	29,059	29,059	31,445	31,220	30,945	30,633	30,283	29,895	29,470	29,008	28,508	
TOTAL ABATEMENT LEVY	-	-	-	-	88,543	88,543	111,347	22,804	112,083	115,208	113,133	111,021	108,871	106,683	104,458	107,196	104,746	
TOTAL PROPERTY TAXES	1,380,015	1,523,672	1,530,000	1,530,000	1,530,000	1,530,000	1,541,475	11,475	1,553,036	1,564,684	1,576,419	1,588,242	1,600,154	1,612,155	1,624,246	1,636,428	1,648,701	
TAX INCREMENT TRANSFER IN																		
TRANSFERS from 258 Port Authority TIF 19 422 Belgrade for 2011B	-	-	30,190	-	29,890	29,890	29,565	(325)	29,215	33,778	33,253	32,690	32,090	31,490	30,860	35,090	34,210	2011B Matures 02/01/2035
TRANSFERS from 250 TIF #8 Marigold for 2010D	-	-	23,543	-	23,543	23,543	61,923	38,380	60,744	63,223	84,466	85,600	82,640	83,306	83,629	79,813	-	Rfnding of 2001D matures 02/01/2024
TRANSFERS from 251 TIF #14 Webster for 2010D	-	-	3,189	-	3,189	3,189	8,388	5,199	8,229	8,564	11,442	11,595	11,194	11,285	11,329	10,812	-	Rfnding of 2001D matures 02/01/2024
TRANSFERS from 228 Port Authority General Fund 2010D	-	-	3,503	-	3,503	3,503	9,212	6,709	9,037	9,406	12,567	12,735	12,294	12,394	12,442	11,875	-	Rfnding of 2001D matures 02/01/2024
TRANSFERS from 255 TIF #2 Webster Ave for 2010D	-	-	5,273	-	5,273	5,273	10,201	4,928	10,050	4,970	9,870	4,770	9,661	4,553	9,433	9,188	-	Rfnding of 2001D matures 02/01/2024
TAX INCREMENT TRANSFER IN	-	29,360	-	38,948	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL TAX INCREMENT TRANSFER IN	-	29,360	65,698	38,948	65,398	65,398	119,289	53,891	117,275	119,941	151,598	147,390	147,879	143,028	147,693	146,778	34,210	
SALES TAX TRANSFER IN																		
2011A PORT AUTHORITY GO BONDS	-	-	24,500	24,500	225,756	225,756	223,156	(2,600)	225,506	222,806	215,078	-	-	-	-	-	-	Per schedule
2009C GO SALES TAX REVENUE BONDS	-	-	215,363	215,963	216,013	215,612	211,513	(4,099)	232,013	231,763	230,350	230,350	233,700	231,200	233,000	234,400	-	Matures 12/01/2024
2010B GO SALES TAX REVENUE BONDS	-	-	70,225	69,825	69,475	69,075	68,475	(600)	67,350	66,100	69,725	68,075	66,150	64,225	67,300	65,200	62,800	Matures 12/01/2025
SALES TAX TRANSFER IN	282,913	284,713	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL SALES TAX TRANSFER IN	282,913	284,713	310,088	309,288	511,244	510,443	503,144	(7,299)	524,869	520,669	516,166	298,425	299,850	295,425	300,300	299,600	62,800	
SPECIAL ASSESSMENTS																		
SPECIAL ASSESSMENTS - CURRENT																		
PRINCIPAL	-	-	28,107	-	1,960	-	1,909	1,909	1,857	1,805	1,754	1,702	1,650	1,598	1,547	1,495	1,443	
PRINCIPAL	10,410	3,162	19,211	11,438	12,738	21,203	12,167	(9,036)	11,595	11,024	10,452	9,880	9,309	8,737	6,714	-	-	
PRINCIPAL	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PRINCIPAL	27,571	7,654	-	4,283	-	1,919	(1,919)	-	-	-	-	-	-	-	-	-	-	
PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PRINCIPAL	2,806	2,670	2,534	2,154	1,919	89,243	-	(89,243)	-	-	-	-	-	-	-	-	-	
PRINCIPAL	208,654	82,543	93,366	91,471	105,865	104,606	98,605	(6,001)	20,939	20,047	19,155	18,263	17,371	16,480	12,785	-	-	
PRINCIPAL	3,074	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PRINCIPAL	363,312	133,077	208,217	131,204	72,110	13,373	68,105	54,732	64,099	11,964	-	-	-	-	-	-	-	
PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PRINCIPAL	24,532	19,890	23,670	15,328	12,080	11,568	11,496	(72)	10,911	10,327	-	-	-	-	-	-	-	
PRINCIPAL	16,533	16,241	15,502	12,467	11,977	69,775	11,470	(58,305)	10,963	10,457	9,950	9,444	8,728	-	-	-	-	
PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PRINCIPAL	433	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PARCEL B PRE-PAYMENT & Subsequent payment	-	-	-	-	350,000	350,000	-	(350,000)	-	-	-	-	-	-	-	-	-	
PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PRINCIPAL	145,332	170,735	147,126	137,443	62,433	-	54,800	54,800	48,544	29,211	10,264	9,785	9,307	8,830	6,851	-	-	
TAX FORFEIT - NORTHGATE NO 2	-	-	-	-	266,740	-	-	-	-	-	-	-	-	-	-	-	-	
PRINCIPAL	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL SPECIAL ASSESSMENTS - CURRENT	862,658	435,972	537,753	405,788	897,822	661,667	258,552	(403,135)	168,908	94,836	51,676	49,074	46,366	35,645	27,697	1,495	1,443	
SPECIAL ASSESSMENTS - INTEREST/PENALTY																		
CURRENT SP ASSM INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CURRENT SP ASSM INTEREST	1,264	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CURRENT SP ASSM INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CURRENT SP ASSM INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

**CITY OF NORTH MANKATO, MINNESOTA
DEBT SERVICE FUNDS
2016 Proposed Budget**

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014 ADOPTED	2015 ESTIMATED	2015 ADOPTED	2016 PROPOSED	+/- 2015/2016	2017 FORECAST	2018 FORECAST	2019 FORECAST	2020 FORECAST	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST	2025 FORECAST	COMMENTS
CURRENT SP ASSM INTEREST	19,779	18,287	14,273	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CURRENT SP ASSM INTEREST	10,589	11,826	25,782	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CURRENT SP ASSM INTEREST	10	-	56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CURRENT SP ASSM INTEREST	-	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CURRENT SP ASSM INTEREST	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CURRENT SP ASSM INTEREST	2,585	17,025	20,134	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL SPECIAL ASSESSMENTS - INTEREST/PENALTY	34,232	47,148	60,244	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SPECIAL ASSESSMENTS - DELINQUENT																		
SPECIAL ASSESSMENTS DELINQUENT	(1)	1	-	4,280	2,038	2,038	2,038	-	2,038	2,038	2,038	2,038	2,038	2,038	2,038	2,038	2,038	-
SPECIAL ASSESSMENTS DELINQUENT	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SPECIAL ASSESSMENTS DELINQUENT	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SPECIAL ASSESSMENTS DELINQUENT	0	50,832	48,116	15,026	16,845	16,838	16,845	7	16,845	16,845	16,845	16,845	16,845	16,845	16,845	16,845	16,845	-
SPECIAL ASSESSMENTS DELINQUENT	(18,498)	32,826	63,978	11,928	9,061	15,030	9,061	(5,969)	9,061	9,061	9,061	9,061	9,061	9,061	9,061	9,061	9,061	-
SPECIAL ASSESSMENTS DELINQUENT	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SPECIAL ASSESSMENTS DELINQUENT	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SPECIAL ASSESSMENTS DELINQUENT	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SPECIAL ASSESSMENTS DELINQUENT	(1)	55,685	64,187	41,174	5,473	4,271	5,473	1,202	5,473	5,473	5,473	5,473	5,473	5,473	5,473	5,473	5,473	-
TOTAL SPECIAL ASSESSMENTS - DELINQUENT	(18,498)	139,343	176,281	72,406	33,417	38,177	33,417	(4,760)	33,417	33,417	33,417	33,417	33,417	33,417	33,417	33,417	33,417	-
SPECIAL ASSESSMENTS - DEFERRED																		
SPECIAL ASSESSMENTS-DEFERRED	-	36,842	4,968	71,268	280,792	-	30,272	-	71,268	-	30,272	3,324	-	35,851	700	-	-	-
SPECIAL ASSESSMENTS-DEFERRED	-	-	-	79,381	-	71,385	-	(71,385)	150,766	-	-	-	-	-	-	-	-	-
SPECIAL ASSESSMENTS-DEFERRED	-	-	60,000	-	30,000	-	-	-	-	150,000	30,000	-	-	-	-	-	-	-
SPECIAL ASSESSMENTS-DEFERRED	-	483,627	100,500	-	-	-	96,600	96,600	-	217,500	405,545	-	-	100,600	-	-	-	-
SPECIAL ASSESSMENTS-DEFERRED	-	-	-	-	-	6,854	6,569	(285)	6,854	-	-	-	-	6,570	-	-	-	-
SPECIAL ASSESSMENTS-DEFERRED	-	95,918	180,000	150,000	120,000	230,783	155,918	(74,865)	230,783	150,000	5,918	60,000	-	5,917	-	-	-	-
SPECIAL ASSESSMENTS-DEFERRED	-	-	-	-	-	-	-	-	-	175,000	175,000	-	-	-	-	-	-	2015A - West Carlson Dr Extension
TOTAL SPECIAL ASSESSMENTS - DEFERRED	-	616,386	345,468	300,649	430,792	309,022	289,359	(19,663)	459,671	367,500	598,305	268,324	175,000	148,938	700	-	-	-
TOTAL SPECIAL ASSESSMENTS	878,391	1,238,849	1,119,746	778,843	1,362,031	1,008,886	581,328	(427,558)	661,996	495,752	683,297	350,815	254,782	218,000	62,014	34,912	1,443	-
INTERGOVERNMENTAL																		
STATE																		
OTHER STATE GRANTS AND AIDS	269,737	271,163	272,141	273,181	273,725	273,725	273,425	(300)	272,500	271,425	269,938	267,763	269,500	270,300	270,700	270,700	270,300	
TOTAL STATE	269,737	271,163	272,141	273,181	273,725	273,725	273,425	(300)	272,500	271,425	269,938	267,763	269,500	270,300	270,700	270,700	270,300	-
TOTAL INTERGOVERNMENTAL	269,737	271,163	272,141	273,181	273,725	273,725	273,425	(300)	272,500	271,425	269,938	267,763	269,500	270,300	270,700	270,700	270,300	-
INVESTMENT EARNINGS																		
INTEREST EARNINGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST EARNINGS	-	2,352	2,029	-	1,010	1,010	-	(1,010)	-	-	-	-	-	-	-	-	-	-
INTEREST EARNINGS	-	1,446	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST EARNINGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST EARNINGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST EARNINGS	149	3,173	29,530	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST EARNINGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST EARNINGS	96	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST EARNINGS	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL INVESTMENT EARNINGS	261	6,971	31,560	-	1,010	1,010	-	(1,010)	-	-	-	-	-	-	-	-	-	-
MISCELLANEOUS																		
OTHER																		
OTHER INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LEASE REVENUE NCSB	7,800	3,150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOAN INTEREST	(6,470)	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER	1,330	3,150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUES	1,330	3,150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS IN																		
TRANSFERS from 221 Sales Tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS from 308 2008C Capital Imp Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS from 341 2001B GO Imp Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS from 344 2004A GO St Reconst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS from 345 2005 GO Imp Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS	493,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS from 604 Storm Water Fund	45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS from 316 Bond Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS from 316 Bond Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS from 238 Port Authority TIF Project	92,000	255,201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS	234,711	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS from 228 Port Authority General Fund	37,642	32,007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS from 228 Port Authority General Fund	-	3,503	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS from 250 TIF #8 Marigold	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS from 251 TIF #14 Webster	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS from 255 TIF #2 Webster Ave	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS from 256 TIF #18 LJP Enterprises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFER FROM 316 BOND RESERVE	-	432,201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**CITY OF NORTH MANKATO, MINNESOTA
DEBT SERVICE FUNDS
2016 Proposed Budget**

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014 ADOPTED	2015 ESTIMATED	2015 ADOPTED	2016 PROPOSED	+/- 2015/2016	2017 FORECAST	2018 FORECAST	2019 FORECAST	2020 FORECAST	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST	2025 FORECAST	COMMENTS
TRANSFER IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TRANSFER IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TRANSFER IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TRANSFER IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TRANSFER IN	741,880	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL TRANSFERS IN	1,875,133	767,912	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
BONDS PROCEEDS																		
GENERAL OBLIGATION BOND PROCEEDS	-	-	5,030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL OBLIGATION BOND PROCEEDS	430,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL OBLIGATION BOND PROCEEDS	465,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL OBLIGATION BOND PROCEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL BONDS ISSUED	895,000	-	5,030	-	-	-	-	(370,801)	3,129,676	2,972,471	3,197,418	2,652,635	2,572,165	2,538,908	2,404,953	2,388,418	2,017,454	
TOTAL REVENUES	5,382,780	4,125,789	3,334,262	2,930,260	3,743,408	3,389,462	3,018,661	(370,801)	3,129,676	2,972,471	3,197,418	2,652,635	2,572,165	2,538,908	2,404,953	2,388,418	2,017,454	
EXPENDITURES																		
DEBT SERVICE FUNDS																		
2009A GO EQUIPMENT CERTIFICATES																		
BOND PRINCIPAL	61,000	63,000	64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	Matures 12/01/2014
BOND INTEREST	4,700	3,175	1,600	1,600	-	-	-	-	-	-	-	-	-	-	-	-	-	
FISCAL AGENTS' FEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL 2009A GO EQUIPMENT CERTIFICATES	65,700	66,175	65,600	65,600	-	-	-	-	-	-	-	-	-	-	-	-	-	
2009C GO CAPITAL IMPROVEMENT PLAN REFUNDING BONDS																		
BOND PRINCIPAL	195,000	200,000	200,000	200,000	210,000	210,000	215,000	5,000	230,000	225,000	145,000	-	-	-	-	-	-	Matures 02/01/2019
BOND INTEREST	49,860	43,935	37,935	37,935	31,470	31,470	24,458	(7,012)	17,115	9,270	2,610	-	-	-	-	-	-	
FISCAL AGENTS' FEE	400	400	400	400	400	400	400	400	400	400	400	-	-	-	-	-	-	
TOTAL 2009C GO CAPITAL IMPROVEMENT PLAN REFUNDING BONDS	245,260	244,335	238,335	237,935	241,870	241,870	239,858	(1,612)	247,515	234,670	148,010	-	-	-	-	-	-	
MISCELLANEOUS - CONTRIBUTION TO COMPONENT UNIT 368	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
FISCAL AGENTS' FEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
BOND PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
BOND INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
BOND PRINCIPAL	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
BOND INTEREST	1,275	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
FISCAL AGENTS' FEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL	61,275	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
BOND PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
BOND INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
FISCAL AGENTS' FEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
BOND PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
BOND INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
FISCAL AGENTS' FEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2004A GO STREET RECONSTRUCTION																		
BOND PRINCIPAL	65,000	65,000	70,000	70,000	480,000	480,000	-	(480,000)	-	-	-	-	-	-	-	-	-	Refunded by 2012A Fund 357.
BOND INTEREST	28,195	33,680	29,160	22,860	13,863	13,863	-	(13,863)	-	-	-	-	-	-	-	-	-	Crosses over 02/01/2015, new payments in Fund 357.
BOND ISSUANCE COSTS	9,324	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
FISCAL AGENTS' FEE	400	400	526	-	131	-	-	-	-	-	-	-	-	-	-	-	-	
Discount on Bonds Issued	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL 2004A GO STREET RECONSTRUCTION	102,919	99,080	99,686	92,860	493,994	493,863	-	(493,863)	-	-	-	-	-	-	-	-	-	
2005D GO IMPROVEMENT BONDS																		
PROFESSIONAL SERVICES	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
BOND PRINCIPAL	310,000	615,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Refunded by 2012A
BOND INTEREST	45,828	13,591	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Crosses over 02/01/2013
BOND ISSUANCE COSTS	7,024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
FISCAL AGENTS' FEE	680	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discount on Bonds Issued	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL 2005D GO IMPROVEMENT BONDS	363,332	628,591	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2005A GO CAPITAL PROJECT BONDS																		
PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
BOND PRINCIPAL	-	145,000	140,000	140,000	135,000	135,000	120,000	(15,000)	-	-	-	-	-	-	-	-	-	Matures 02/01/2016
BOND INTEREST	-	16,689	11,810	11,810	6,930	6,930	2,250	(4,680)	-	-	-	-	-	-	-	-	-	
BOND ISSUANCE COSTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
FISCAL AGENTS' FEE	-	-	280	-	280	-	280	280	-	-	-	-	-	-	-	-	-	
Discount on Bonds Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL 2005A GO CAPITAL PROJECT BONDS	-	161,689	152,090	151,810	142,210	141,930	122,530	(19,400)	-	-	-	-	-	-	-	-	-	
BOND PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Fund 346 closed to 356 in 2012

**CITY OF NORTH MANKATO, MINNESOTA
DEBT SERVICE FUNDS
2016 Proposed Budget**

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014 ADOPTED	2015 ESTIMATED	2015 ADOPTED	2016 PROPOSED	+/- 2015/2016	2017 FORECAST	2018 FORECAST	2019 FORECAST	2020 FORECAST	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST	2025 FORECAST	COMMENTS	
BOND INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
FISCAL AGENTS' FEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
2007A GO IMPROVEMENT BONDS																			
BOND PRINCIPAL	385,000	375,000	130,000	130,000	125,000	125,000	125,000	-	120,000	115,000	-	-	-	-	-	-	-	Matures 02/01/2018	
BOND INTEREST	48,056	32,856	22,724	22,724	17,529	17,529	12,388	(5,141)	7,320	2,415	-	-	-	-	-	-	-		
FISCAL AGENTS' FEE	400	400	400	400	400	400	400	400	400	400	-	-	-	-	-	-	-		
TOTAL 2007A GO IMPROVEMENT BONDS	433,456	408,256	153,124	152,724	142,929	142,829	137,788	(4,741)	127,720	117,815	-	-	-	-	-	-	-		
2008A GO IMPROVEMENT BONDS																			
BOND PRINCIPAL	185,000	185,000	180,000	180,000	180,000	180,000	175,000	(5,000)	175,000	175,000	175,000	-	-	-	-	-	-	Matures 02/01/2019	
BOND INTEREST	44,600	39,235	33,625	33,625	27,820	27,820	21,873	(5,945)	15,838	9,625	3,238	-	-	-	-	-	-		
FISCAL AGENTS' FEE	800	400	400	400	400	400	400	400	400	400	400	-	-	-	-	-	-		
TOTAL 2008A GO IMPROVEMENT BONDS	230,400	224,635	214,025	213,625	208,220	207,820	197,273	(10,545)	191,238	185,025	178,638	-	-	-	-	-	-		
2009D GO STATE AID STREET AND REFUNDING BONDS																			
BOND PRINCIPAL	175,000	180,000	185,000	185,000	190,000	190,000	195,000	5,000	200,000	205,000	210,000	215,000	225,000	235,000	245,000	255,000	265,000	Matures 04/01/2025	
BOND INTEREST	95,613	92,063	88,181	88,181	83,725	83,725	78,425	(5,300)	72,500	66,425	59,938	52,763	44,500	35,300	25,700	15,700	5,300		
FISCAL AGENTS' FEE	400	800	400	400	-	-	400	400	400	400	400	400	400	400	400	400	400	400	
TOTAL 2009D GO STATE AID STREET AND REFUNDING BONDS	271,013	272,863	273,581	273,181	273,725	273,725	273,825	100	272,900	271,825	270,338	268,163	269,900	270,700	271,100	271,100	270,700		
2010A GO IMPROVEMENT BONDS																			
BOND PRINCIPAL	175,000	175,000	100,000	100,000	125,000	125,000	145,000	20,000	150,000	155,000	155,000	160,000	165,000	170,000	170,000	170,000	180,000	Matures 12/01/2027	
BOND INTEREST	75,350	75,350	73,850	73,850	71,850	71,850	69,350	(2,500)	65,725	61,975	57,325	52,875	47,075	41,300	35,350	29,400	22,400		
FISCAL AGENTS' FEE	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
TOTAL 2010A GO IMPROVEMENT BONDS	75,750	150,750	174,250	173,850	197,250	196,850	214,750	17,900	216,125	217,375	212,725	213,075	212,475	211,700	205,750	204,600	202,800		
BOND PRINCIPAL	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	MN PFA loan moved to Sewer Fund in 2013	
BOND INTEREST	6,751	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
FISCAL AGENTS' FEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
TOTAL	30,751	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
2009C GO IMPROVEMENT BONDS																			
BOND PRINCIPAL	750,000	160,000	155,000	155,000	150,000	150,000	150,000	-	145,000	140,000	-	-	-	-	-	-	-	Matures 02/01/2018	
BOND INTEREST	184,443	32,800	26,500	26,500	20,400	20,400	14,400	(6,000)	8,500	2,800	-	-	-	-	-	-	-		
FISCAL AGENTS' FEE	1,200	400	400	400	400	400	400	400	400	400	-	-	-	-	-	-	-		
TOTAL 2009C GO IMPROVEMENT BONDS	935,643	193,200	181,900	181,900	170,800	170,800	164,800	(5,600)	163,900	143,200	-	-	-	-	-	-	-		
2010C GO REFUNDING BONDS																			
BOND PRINCIPAL	-	485,000	1,300,000	125,000	70,000	70,000	270,000	200,000	200,000	95,000	545,000	635,000	750,000	270,000	-	-	-		
BOND INTEREST	-	131,640	100,744	77,244	76,018	76,018	73,148	(2,870)	68,785	65,693	57,515	40,905	19,943	4,253	-	-	-		
FISCAL AGENTS' FEE	-	317	317	-	316	316	320	320	320	320	320	320	320	320	-	-	-		
TOTAL 2010C GO REFUNDING BONDS	-	616,957	1,401,061	202,244	146,334	146,018	343,468	197,450	269,105	161,013	602,835	676,225	770,263	274,573	-	-	-		
2012A GO CROSS OVER REFUNDING BONDS																			
BOND PRINCIPAL	-	-	160,000	160,000	155,000	155,000	235,000	80,000	85,000	85,000	90,000	-	-	-	-	-	-	2004A Xover matures 2/1/2020	
BOND INTEREST	-	1,811	3,143	3,143	5,231	5,231	6,625	1,394	4,919	3,772	2,433	855	-	-	-	-	-	2005D Xover matures 2/1/2016	
FISCAL AGENTS' FEE	-	525	131	-	131	130	130	130	130	130	130	130	-	-	-	-	-	2004B (Recycling) matures 2/1/2025	
TOTAL 2012A GO CROSS OVER REFUNDING BONDS	-	2,336	163,274	163,143	160,362	160,231	241,755	81,524	90,049	88,902	87,563	90,985	-	-	-	-	-		
2014A GO BONDS																			
BOND PRINCIPAL	-	-	-	-	50,000	50,000	55,000	5,000	55,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	65,000	65,000	Matures 12/01/2029
BOND INTEREST	-	-	-	-	38,543	38,543	27,288	(11,255)	25,838	23,988	22,188	20,388	18,588	16,788	14,988	13,188	11,238		
BOND ISSUANCE COSTS	-	-	8,013	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
FISCAL AGENTS' FEE	-	-	750	-	750	-	750	750	750	750	750	750	750	750	750	750	750		
TOTAL 2014A GO BONDS	-	-	8,763	-	89,293	88,543	83,038	(5,505)	81,388	84,738	82,938	81,138	79,338	77,538	75,738	73,938	76,988		
2015A GO BONDS																			
BOND PRINCIPAL	-	-	-	-	-	-	100,000	100,000	125,000	145,000	75,000	90,000	35,000	110,000	130,000	145,000	165,000	Matures 12/01/2030	
BOND INTEREST	-	-	-	-	-	-	58,438	58,438	45,900	44,525	42,640	41,515	39,985	39,337	37,138	34,343	31,008	Updated 7/14/15 to reduce baloon pymts	
BOND ISSUANCE COSTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
FISCAL AGENTS' FEE	-	-	-	-	-	-	400	400	400	400	400	400	400	400	400	400	400		
TOTAL 2015A GO BONDS	-	-	-	-	-	-	158,838	158,838	171,300	189,925	118,040	131,915	75,385	148,737	167,538	179,743	196,408		
2015B GO REFUNDING BONDS																			
BOND PRINCIPAL	-	-	-	-	-	-	(4,359)	(4,359)	(3,875)	(15,817)	(12,567)	(13,617)	(14,427)	(14,305)	(14,345)	(14,445)	(9,620)	Estimated from 7/2/15 Northland proposal	
BOND INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
BOND ISSUANCE COSTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
FISCAL AGENTS' FEE	-	-	-	-	-	-	400	400	400	400	400	400	400	400	400	400	400		
TOTAL 2015B GO REFUNDING BONDS	-	-	-	-	-	-	(3,959)	(3,959)	(3,475)	(15,217)	(12,167)	(13,217)	(14,027)	(13,905)	(13,945)	(14,045)	(9,220)		
PROJECTED DEBT SERVICE																			
Bonds Issued 2015																			
Bonds Issued 2016 Equip									32,498	104,955	33,355	32,800	2,170	12,170	21,915	21,365	25,775	West Carlson Dr Extension	
Bonds Issued 2016									129,875	318,320	258,920	92,850	31,590	31,590	101,590	119,665	117,010	75 Ladder Fire Truck Roe Crest - Lee Blvd to Marie Lane	
Bonds Issued 2017																			
Bonds Issued 2018											119,818	101,980	50,930	140,930	143,635	141,023	143,220		
Bonds Issued 2019												126,643	56,685	85,920	85,095	84,210			
Bonds Issued 2020																			

**CITY OF NORTH MANKATO, MINNESOTA
DEBT SERVICE FUNDS
2016 Proposed Budget**

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014 ADOPTED	2015 ESTIMATED	2015 ADOPTED	2016 PROPOSED	+/- 2015/2016	2017 FORECAST	2018 FORECAST	2019 FORECAST	2020 FORECAST	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST	2025 FORECAST	COMMENTS	
TOTAL PROJECTED DEBT SERVICE	-	-	-	-	-	-	-	-	162,373	421,275	410,093	354,273	219,933	562,517	783,264	883,828	996,546		
TOTAL DEBT SERVICE FUNDS	2,815,497	3,068,867	3,125,688	1,908,472	2,266,987	2,283,379	2,173,966	(89,413)	1,980,138	2,100,545	2,099,012	1,802,556	1,613,266	1,532,859	1,489,444	1,614,364	1,734,222		
PORT AUTHORITY DEBT SERVICE																			
1994A PORT AUTHORITY GO REVENUE BONDS																			
BOND PRINCIPAL	-	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
BOND INTEREST	-	4,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
FISCAL AGENTS' FEE	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
TOTAL 1994A PORT AUTHORITY GO REVENUE BONDS	-	85,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
2003A PORT AUTHORITY GO TAXABLE REVENUE REFUNDING BONDS																			
BOND PRINCIPAL	-	145,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
BOND INTEREST	-	3,625	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
FISCAL AGENTS' FEE	-	350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
TOTAL 2003A PORT AUTHORITY GO TAXABLE REVENUE REFUNDING BONDS	-	148,975	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
2009A PORT AUTHORITY GO TAXABLE REFUNDING BONDS																			
BOND PRINCIPAL	-	145,000	145,000	145,000	150,000	150,000	155,000	5,000	160,000	170,000	175,000	-	-	-	-	-	-	Matures 02/01/2019	
BOND INTEREST	-	38,059	34,071	34,071	29,646	29,646	24,296	(5,350)	17,996	11,226	3,828	-	-	-	-	-	-		
FISCAL AGENTS' FEE	-	400	400	-	400	-	400	400	400	400	400	-	-	-	-	-	-		
TOTAL 2009A PORT AUTHORITY GO TAXABLE REFUNDING BONDS	-	183,459	179,471	179,071	180,046	179,646	179,696	50	178,396	181,626	179,228	-	-	-	-	-	-		
2011B PORT AUTHORITY GO BONDS																			
BOND PRINCIPAL	-	-	-	-	130,000	130,000	130,000	-	135,000	135,000	140,000	140,000	145,000	145,000	150,000	155,000	155,000	Matures 02/01/2034	
BOND INTEREST	63,087	97,056	97,056	97,056	95,756	95,756	93,156	(2,600)	90,506	87,806	85,056	82,081	78,603	74,797	70,644	66,069	61,419		
FISCAL AGENTS' FEE	525	525	525	-	525	-	525	525	525	525	525	525	525	525	525	525	525	525	
TOTAL 2011B PORT AUTHORITY GO BONDS	63,612	97,581	97,581	97,056	226,281	225,756	223,681	(2,075)	226,031	223,331	225,581	222,606	224,128	220,322	221,169	221,594	216,944		
2011B PORT AUTHORITY TAXABLE GO TAX INC. REVENUE BONDS																			
MISCELLANEOUS	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
BOND PRINCIPAL	-	-	10,000	10,000	10,000	10,000	10,000	-	10,000	15,000	15,000	15,000	15,000	15,000	15,000	20,000	20,000	Matures 02/01/2035	
BOND INTEREST	13,221	20,340	20,190	20,190	19,890	19,890	19,565	(325)	19,215	18,778	18,253	17,690	17,090	16,490	15,860	15,090	14,210		
FISCAL AGENTS' FEE	525	525	525	-	525	-	525	525	525	525	525	525	525	525	525	525	525	525	
TOTAL 2011B PORT AUTHORITY TAXABLE GO TAX INC. REVENUE BONDS	13,766	20,865	30,715	30,190	30,415	29,890	30,090	200	29,740	34,303	33,778	33,215	32,615	32,015	31,385	35,615	34,735		
2010D GO TIF REFUNDING BONDS																			
BOND PRINCIPAL	580,000	-	-	-	-	-	55,000	55,000	55,000	55,000	90,000	90,000	95,000	105,000	105,000	105,000	105,000	Matures 02/01/2037	
BOND INTEREST	53,934	35,508	35,508	35,508	35,508	35,508	34,724	(784)	33,066	31,163	28,345	24,700	20,789	16,538	11,833	6,888	4,063	Refunding of 2001D matures 02/01/2024	
FISCAL AGENTS' FEE	400	400	400	-	400	-	400	400	400	400	400	400	400	400	400	400	400	400	New bonds FX Fusion matures 02/01/2031
TOTAL 2010D GO TIF REFUNDING BONDS	634,334	35,908	35,908	35,508	35,908	35,508	90,124	54,616	88,466	86,563	118,745	115,100	116,189	111,938	117,233	112,088	4,463		
TOTAL PORT AUTHORITY FUNDS	711,711	571,988	343,675	341,825	472,650	470,800	523,591	52,791	522,628	525,823	557,332	370,921	372,932	364,274	369,786	369,296	256,142		
SALES TAX DEBT SERVICE																			
2009C GO SALES TAX REVENUE BONDS																			
BOND PRINCIPAL	185,000	140,000	145,000	145,000	150,000	150,000	150,000	-	175,000	180,000	185,000	190,000	200,000	205,000	215,000	225,000	-	Matures 12/01/2024	
BOND INTEREST	97,113	73,463	69,963	69,963	65,613	65,612	61,113	(4,500)	56,613	51,363	45,963	39,950	33,300	25,800	17,600	9,000	-		
FISCAL AGENTS' FEE	800	400	400	-	400	-	400	400	400	400	400	400	400	400	400	400	400	400	
TOTAL 2009C GO SALES TAX REVENUE BONDS	282,913	213,863	215,363	214,963	216,013	215,612	211,513	(4,100)	232,013	231,763	231,363	230,350	233,700	231,200	233,000	234,400	400		
2010E GO SALES TAX REVENUE BONDS																			
BOND PRINCIPAL	-	50,000	50,000	50,000	50,000	50,000	50,000	-	50,000	50,000	55,000	55,000	55,000	55,000	60,000	60,000	60,000	Matures 12/01/2025	
BOND INTEREST	-	20,450	19,825	19,825	19,075	19,075	18,075	(1,000)	16,950	15,700	14,325	12,675	10,750	8,825	6,900	4,800	2,400		
FISCAL AGENTS' FEE	-	400	400	-	400	-	400	400	400	400	400	400	400	400	400	400	400	400	
TOTAL 2010E GO SALES TAX REVENUE BONDS	-	70,850	69,825	69,825	69,475	69,075	68,475	(600)	67,350	66,100	69,725	68,075	66,150	64,225	67,300	65,200	62,800		
TOTAL SALES TAX BONDS	282,913	284,713	285,588	284,788	285,488	284,687	279,988	(4,700)	299,363	297,863	301,088	298,425	299,850	295,425	300,300	299,600	63,200		
UNALLOCATED																			
ECONOMIC DEVELOPMENT LOANS																			
TOTAL UNALLOCATED																			
TRANSFERS OUT																			
OPERATING TRANSFERS TO 316 BOND RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
OPERATING TRANSFERS TO 356 2008 BONDS	-	-	-	342,920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
OPERATING TRANSFERS TO 316 BOND RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
OPERATING TRANSFERS TO 316 BOND RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
OPERATING TRANSFERS TO 344 2004 GO IMP BONDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
OPERATING TRANSFERS TO 603 SANITARY COLLECTION FUND	-	570	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
OPERATING TRANSFERS TO 355 2005C GO RFND BONDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
OPERATING TRANSFERS TO 101 GENERAL FUND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
OPERATING TRANSFERS TO 602 WATER FUND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
OPERATING TRANSFERS TO 603 SEWER FUND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
OPERATING TRANSFERS TO 604 RIVERBEND ONGOING SUPPORT	-	-	-	-	30,000	30,000	30,000	-	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
OPERATING TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
OPERATING TRANSFER TO 368 2009A PA Tax Rfnd Bonds	-	432,201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
OPERATING TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
OPERATING TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
OPERATING TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
OPERATING TRANSFERS	496,364	-	-	-	-														

**CITY OF NORTH MANKATO, MINNESOTA
DEBT SERVICE FUNDS
2016 Proposed Budget**

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014 ADOPTED	2015 ESTIMATED	2015 ADOPTED	2016 PROPOSED	+/ 2015/2016	2017 FORECAST	2018 FORECAST	2019 FORECAST	2020 FORECAST	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST	2025 FORECAST	COMMENTS
TOTAL EXPENDITURES	4,306,485	4,358,339	3,754,951	2,878,005	3,955,125	3,048,868	3,007,545	(41,321)	2,832,128	2,954,230	2,987,432	2,501,902	2,316,048	2,222,559	2,189,530	2,313,260	2,083,564	
REVENUES OVER (UNDER) EXPENDITURES	1,076,295	(232,549)	(603,826)	(603,826)	(1,024,515)	(1,024,515)	(336,232)	(329,480)	297,548	18,241	209,986	150,733	256,117	316,349	215,423	75,158	(66,110)	
FUND BALANCE BEGINNING		(371,277)	(603,826)	(603,826)	(1,024,515)	(1,024,515)	(336,232)		(325,116)	(27,568)	(9,327)	200,660	351,393	607,510	923,859	1,139,282	1,214,440	
FUND BALANCE ENDING		(603,826)	(1,024,515)	(551,570)	(336,232)	(683,919)	(325,116)		(27,568)	(9,327)	200,660	351,393	607,510	923,859	1,139,282	1,214,440	1,148,330	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES																		
(INCREASE) DECREASE IN ASSETS																		
BOND ESCROW																		
BOND ESCROW	356,714	339,627	1,168,970															
BOND ESCROW	598,426	-																Crossover in 2014
BOND RESERVE ESCROW	(422,162)	5,786	4,271		412,126	413,150		(413,150)										
BOND RESERVE ESCROW	(457,405)	457,405																Crossover in 2015
TOTAL BOND ESCROW ACTIVITY	75,553	802,818	1,173,240		412,126	413,150		(413,150)										
DUE FROM OTHER FUNDS	(300,542)	300,542																
DUE FROM OTHER FUNDS	(372,700)	372,700																
DUE FROM OTHER FUNDS	(281,111)	281,111																
DUE FROM OTHER FUNDS	-	(50,888)	50,888															
DUE FROM OTHER FUNDS	(170,670)	170,670																
DUE FROM OTHER FUNDS	(21,266)	21,266																
DUE FROM OTHER FUNDS	(94,235)	94,235																
DUE FROM OTHER FUNDS	-	-																
DUE FROM OTHER FUNDS	203,041	-																
DUE FROM OTHER FUNDS	-	-																
DUE FROM OTHER FUNDS	-	-																
DUE FROM OTHER FUNDS	-	-																
DUE TO OTHER FUNDS	(118,637)	1,817,781	(50,888)															
DUE TO OTHER FUNDS TO 101 GENERAL FUND	-	-	(169,320)		(169,320)	(169,320)	-	(169,320)	(169,320)	(169,320)	(169,320)	(169,320)	(151,384)					Final payment 2021
DUE TO OTHER FUNDS TO 601 WATER FUND	-	-	(108,300)		(108,300)	(108,300)	-	(108,300)	(108,300)	(108,300)	(108,300)	(108,300)	(108,300)	(108,300)	(108,300)			Final payment 2023
DUE TO OTHER FUNDS TO 602 SEWER FUND	-	-	(35,300)		(35,300)	(35,300)	-	(35,300)	(35,300)	(35,300)	(35,300)	(35,300)	(35,300)	(35,300)	(35,300)			Final payment 2023
JE 562 (AJE20) adjust Fund 255 equity account for prior year debt payment that was mov		30,752																
	-	-																
DUE TO OTHER FUNDS	(71,165)	-																
DUE TO OTHER FUNDS	159,105	(210,688)																
DUE TO OTHER FUNDS	(493,900)	-																
DUE TO OTHER FUNDS	(10,620)	-																
DUE TO OTHER FUNDS	135,542	(135,542)																
DUE TO OTHER FUNDS	75,750	(145,423)																
DUE TO OTHER FUNDS	(69,601)	(372,700)																
DUE TO OTHER FUNDS	830,523	(2,253,477)																
DUE TO OTHER FUNDS	330,947	(435,719)																
DUE TO OTHER FUNDS	(186)	-																
DUE TO OTHER FUNDS	(641,737)	-																
TOTAL INTERFUND LOAN ACTIVITY	(911,464)	(515,380)	(312,920)		(312,920)	(312,920)	(312,920)		(312,920)	(312,920)	(312,920)	(312,920)	(294,984)	(143,600)	(143,600)			
INTEREST RECEIVABLE ON INVEST	875	900	1,041															
INTEREST RECEIVABLE ON INVEST	6,470	0																
LOAN RECEIVABLE	-	155,000																
LOAN RECEIVABLE	-	-	3,215,000															
ACCRUED INTEREST REC LOANS	(7,050)	7,050																
DEFERRED TAXES RECEIVABLE	-	-																
DEFERRED TAXES RECEIVABLE	-	-																
DEFERRED TAXES RECEIVABLE	-	-																
DEFERRED TAXES RECEIVABLE	-	-																
DEFERRED TAXES RECEIVABLE	-	-																
DEFERRED TAXES RECEIVABLE	-	-																
DEFERRED TAXES RECEIVABLE	-	-																
DEFERRED TAXES RECEIVABLE	-	-																
DEFERRED TAXES RECEIVABLE	0	-																
ACCOUNTS RECEIVABLE	0	-																
ACCOUNTS RECEIVABLE	(0)	-																
ACCOUNTS RECEIVABLE	0	-																
ACCOUNTS RECEIVABLE	(1)	-																
ACCOUNTS RECEIVABLE	0	-																
SP ASSESSMENTS REC-CURRENT	(229)	665																
SP ASSESSMENTS REC-CURRENT	-	-																
SP ASSESSMENTS REC-CURRENT	0	-																

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SP ASSESSMENTS REC-CURRENT	-	-																
SP ASSESSMENTS REC-CURRENT	-	-																
SP ASSESSMENTS REC-CURRENT	(0)	-																
SP ASSESSMENTS REC-CURRENT	(835)	16,734	10,548															
SP ASSESSMENTS REC-CURRENT	-	-																
SP ASSESSMENTS REC-CURRENT	(18,498)	(24,309)	(39,075)															
SP ASSESSMENTS REC-CURRENT	(10)	10																
SP ASSESSMENTS REC-CURRENT	(0)	(56)	56															
SP ASSESSMENTS REC-CURRENT	-	-																
SP ASSESSMENTS REC-CURRENT	3	15																
SP ASSESSMENTS REC-CURRENT	141	(3,347)	(56,345)															
SP ASSESSMENTS REC-DELINQUENT	1,429	(3,396)																
SP ASSESSMENTS REC-DELINQUENT	-	-																
SP ASSESSMENTS REC-DELINQUENT	-	-																
SP ASSESSMENTS REC-DELINQUENT	(35,643)	(18,105)	(74)															
SP ASSESSMENTS REC-DELINQUENT	-	-																
SP ASSESSMENTS REC-DELINQUENT	(10,038)	(31,034)	59,690															
SP ASSESSMENTS REC-DELINQUENT	-	-																
SP ASSESSMENTS REC-DELINQUENT	(138)	3,397																
SP ASSESSMENTS REC-DELINQUENT	(67,248)	369,025	(12,019)															
SP ASSESSMENTS REC-DEFERRED	-	-	(22,227)															
SP ASSESSMENTS REC-DEFERRED	7,609	12,982	17,894															
SP ASSESSMENTS REC-DEFERRED	(0)	-																
SP ASSESSMENTS REC-DEFERRED	-	-																
SP ASSESSMENTS REC-DEFERRED	25,391	9,484																
SP ASSESSMENTS REC-DEFERRED	-	-																
SP ASSESSMENTS REC-DEFERRED	-	-																
SP ASSESSMENTS REC-DEFERRED	2,263	2,263	2,263															
SP ASSESSMENTS REC-DEFERRED	172,266	126,581	156,808															
SP ASSESSMENTS REC-DEFERRED	-	-																
SP ASSESSMENTS REC-DEFERRED	244,407	173,267	274,014															
SP ASSESSMENTS REC-DEFERRED	18,432	15,822	18,699															
SP ASSESSMENTS REC-DEFERRED	9,631	10,563	10,457															
SP ASSESSMENTS REC-DEFERRED	(0)	(2,600,985)	1,682,190															
SP ASSESSMENTS REC-DEFERRED	-	-																
SP ASSESSMENTS REC-DEFERRED	522	45,028																
SP ASSESSMENTS REC-DEFERRED	187,914	22,327	254,333															
SP ASSM REC-DEF'D OUTSIDE CITY	(191,062)	-	52,271															
SP ASSM REC-DEF'D OUTSIDE CITY	-	-																
SP ASSM REC-DEF'D OUTSIDE CITY	-	-																
SP ASSM REC-DEF'D OUTSIDE CITY	(0)	-																
SP ASSM REC-DEF'D OUTSIDE CITY	-	-																
SP ASSM REC-DEF'D OUTSIDE CITY	-	-																
SP ASSM REC-DEF'D OUTSIDE CITY	0	-																
DUE FROM OTHER GOVERNMENT UNIT	-	-																
DUE FROM OTHER GOVERNMENT UNIT	175,000	180,000	185,000															
DUE FROM OTHER GOVERNMENT UNIT	(750)	750																
INCREASE (DECREASE) IN LIABILITIES																		
ACCRUED INTEREST PAYABLE	-	-																
ACCRUED INTEREST PAYABLE	-	-	6,857															
ACCRUED INTEREST PAYABLE	-	-																
ACCRUED INTEREST PAYABLE	-	-																
ACCRUED INTEREST PAYABLE	315	(315)																
ACCRUED INTEREST PAYABLE	181	(181)																
ACCRUED INTEREST PAYABLE	-	-																
ACCRUED INTEREST PAYABLE	0	-																
ACCRUED INTEREST PAYABLE	0	-																
ACCRUED INTEREST PAYABLE	-	(0)																
ACCRUED INTEREST PAYABLE	(1,618)	-																
ACCRUED INTEREST PAYABLE	(339)	-																
ACCRUED INTEREST PAYABLE	-	-																
ACCOUNTS PAYABLE	-	-																
ACCOUNTS PAYABLE	-	-																
ACCOUNTS PAYABLE	-	-																
ACCOUNTS PAYABLE	(2,100)	-																
DEFERRED REVENUE	(595,284)	-																
DEFERRED REVENUE	0	-																
DEFERRED REVENUE	-	-																
DEFERRED REVENUE	(34,875)	-																
DEFERRED REVENUE	(9,795)	-																
DEFERRED REVENUE	(1,322,120)	-																
DEFERRED REVENUE	(1,487,440)	-																
DEFERRED REVENUE	(119,183)	-																
DEFERRED REVENUE	(3,084,268)	-																

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DEFERRED REVENUE	(0)	-																
DEFERRED REVENUE	(48,809)	-																
DEFERRED REVENUE	(2,478,330)	-																
DEFERRED REVENUE	(3,215,000)	-																
DEFERRED REV-OUTSIDE CITY	0	-																
DEFERRED REV-OUTSIDE CITY	0	-																
DEFERRED REV-OUTSIDE CITY	(0)	-																
UNAVAILABLE TAXES ASSESSMENTS			22,227															
UNAVAILABLE TAXES ASSESSMENTS	777,309	(9,587)	(70,165)															
UNAVAILABLE TAXES ASSESSMENTS	9,484	(9,484)																
UNAVAILABLE TAXES ASSESSMENTS	7,532	(2,263)	(2,263)															
UNAVAILABLE TAXES ASSESSMENTS	1,185,498	(108,476)	(156,734)															
UNAVAILABLE TAXES ASSESSMENTS	1,253,072	(142,234)	(333,705)															
UNAVAILABLE TAXES ASSESSMENTS	100,751	(15,822)	(18,699)															
UNAVAILABLE TAXES ASSESSMENTS	94,637	(10,563)	(10,457)															
UNAVAILABLE TAXES ASSESSMENTS	-	2,600,985	(1,682,190)															
UNAVAILABLE TAXES ASSESSMENTS	48,424	(48,424)																
UNAVAILABLE TAXES ASSESSMENTS	2,357,664	(391,352)	(242,314)															
UNAVAILABLE REVENUE - OTHER	2,805,000	(180,000)	(185,000)															
UNAVAILABLE REVENUE - OTHER	3,215,000	-	(3,215,000)															
TOTAL ADJUSTMENTS FROM CHANGES IN MISCELLANEOUS ASSETS	(23,442)	152,917	(78,918)															
TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	(859,353)	440,354	783,402		99,206	100,230	(312,920)	(413,150)	(312,920)	(312,920)	(312,920)	(312,920)	(294,984)	(143,600)	(143,600)			
CASH, BEGINNING		295,197	503,002	503,002	865,715	865,715	1,653,204		1,351,400	1,336,028	1,041,349	938,416	776,228	737,362	910,111	981,934	1,057,092	