

**CITY OF NORTH MANKATO, MINNESOTA
WASTEWATER FUND COLLECTIONS - 602
2017 Proposed Budget**

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 ESTIMATED	2017 PROPOSED	+/- 2016/2017	2018 FORECAST	2019 FORECAST	2020 FORECAST	2021 FORECAST	COMMENTS
REVENUES												
CUSTOMER RECEIPTS	1,535,142	2,092,942	2,073,784	2,100,105	2,100,105	2,270,000	169,895	2,292,700	2,315,627	2,338,783	2,362,171	Rate Increase
SPECIAL ASSESSMENTS AND MISCELLANEOUS	4,111	3,282	1,155	5,007	5,007	4,193	(814)	4,193	2,710	2,069	1,957	
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	
BONDS ISSUED	-	-	-	-	-	-	-	-	-	-	-	
CAPITAL CONTRIBUTIONS	-	95,053	-	-	-	-	-	-	-	-	-	
TOTAL REVENUES	1,539,253	2,191,276	2,074,938	2,105,112	2,105,112	2,274,193	169,081	2,296,893	2,318,337	2,340,852	2,364,128	
EXPENDITURES												
PERSONNEL SERVICES	197,492	351,151	376,282	386,946	386,946	396,852	9,906	407,706	418,916	430,498	442,462	
SUPPLIES	40,416	17,225	18,470	34,695	34,695	32,780	(1,915)	29,573	29,869	30,168	30,471	
SERVICES AND CHARGES	733,893	797,908	1,019,720	1,081,864	1,131,864	1,110,214	28,350	1,100,611	1,111,616	1,122,732	1,133,959	Treatment Costs
CAPITAL OUTLAY	306,436	315,582	340,333	145,000	145,000	245,500	100,500	255,500	265,500	275,500	285,500	Increased capital c
DEBT SERVICE	91,779	51,987	191,058	391,956	391,956	370,603	(21,352)	411,052	323,900	221,188	221,068	
TRANSFERS OUT	72,880	209,000	185,000	185,000	185,000	185,000	-	185,000	185,000	185,000	185,000	
TOTAL EXPENDITURES	1,442,897	1,742,852	2,130,864	2,225,461	2,275,461	2,340,949	115,489	2,389,442	2,334,801	2,265,086	2,298,460	
REVENUES OVER (UNDER) EXPENDITURES	96,356	448,424	(55,925)	(120,349)	(170,349)	(66,756)	53,592	(92,549)	(16,464)	75,767	65,669	
FUND BALANCE BEGINNING	8,656,267	8,752,623	9,201,047	9,098,668	9,097,653	9,106,183		8,946,878	8,854,328	8,837,865	8,913,631	
FUND BALANCE ENDING	8,752,623	9,201,047	9,145,122	8,978,319	8,977,304	9,039,427		8,854,328	8,837,865	8,913,631	8,979,300	
FUND BALANCE AS % OF TOTAL EXPENDITURES	607%	528%	429%	403%	395%	386%		371%	379%	394%	391%	
ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	(87,909)	252,261				40,151	-	35,300	35,300	35,300	35,300	
CASH, BEGINNING	396,780	405,228	1,105,912	1,012,765		877,717		851,813	794,564	813,400	924,467	
CASH, ENDING	405,228	1,105,912	1,012,765	932,568		851,813		794,564	813,400	924,467	1,025,435	
CASH AS % OF TOTAL EXPENDITURES	28%	63%	48%	42%		36%		33%	35%	41%	45%	

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	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 ESTIMATED	2017 PROPOSED	+/- 2016/2017	2018 FORECAST	2019 FORECAST	2020 FORECAST	2021 FORECAST	COMMENTS
REVENUES												
CUSTOMER RECEIPTS												
CONNECTION/RECONNECTION FEES	-			-	-		-	-	-	-	-	
RATE CLASS I	1,535,142	2,092,942	2,073,784	2,100,105	2,100,105	2,270,000	169,895	2,292,700	2,315,627	2,338,783	2,362,171	
TOTAL CUSTOMER RECEIPTS	1,535,142	2,092,942	2,073,784	2,100,105	2,100,105	2,270,000	169,895	2,292,700	2,315,627	2,338,783	2,362,171	
SPECIAL ASSESSMENTS AND MISCELLANEOUS												
SPECIAL ASSESSMENTS												
PRINCIPAL CURRENT	(3,344)	3,282	3,142	2,403	2,403	2,291	(112)	2,291	2,180	2,069	1,957	
SPECIAL ASSESSMENTS DELINQUENT	2,353		(1,987)	-	-		-	-	-	-	-	
TOTAL SPECIAL ASSESSMENTS	(991)	3,282	1,155	2,403	2,403	2,291	(112)	2,291	2,180	2,069	1,957	
INVESTMENT EARNINGS												
INTEREST EARNINGS	5,102			2,604	2,604	1,902	(702)	1,902	530	-	-	
TOTAL INVESTMENT EARNINGS	5,102	-	-	2,604	2,604	1,902	(702)	1,902	530	-	-	
OTHER												
OTHER INCOME	-			-	-		-	-	-	-	-	
TOTAL OTHER	-	-	-	-	-	-	-	-	-	-	-	
TOTAL SPECIAL ASSESSMENTS AND MISCELLANEOUS	4,111	3,282	1,155	5,007	5,007	4,193	(814)	4,193	2,710	2,069	1,957	
TRANSFERS IN												
TRANSFERS	-			-	-		-	-	-	-	-	
TOTAL TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	
BONDS ISSUED												
GENERAL OBLIGATION BOND PROCEEDS	-			-	-		-	-	-	-	-	
TOTAL BONDS ISSUED	-	-	-	-	-	-	-	-	-	-	-	
CAPITAL CONTRIBUTIONS												
CAPITAL CONTRIBUTIONS	-	95,053		-	-		-	-	-	-	-	
TOTAL CAPITAL CONTRIBUTIONS	-	95,053	-	-	-	-	-	-	-	-	-	
TOTAL REVENUES	1,539,253	2,191,276	2,074,938	2,105,112	2,105,112	2,274,193	169,081	2,296,893	2,318,337	2,340,852	2,364,128	
EXPENDITURES												
FULL-TIME EMPLOYEES-REGULAR	21,245	241,359	253,242	254,730	254,730	266,163	11,433	274,148	282,372	290,843	299,568	
TEMPORARY EMPLOYEES-REGULAR	-	2,864	3,951	11,000	11,000	11,000	-	11,000	11,000	11,000	11,000	
FULL-TIME EMPLOYEES-OVERTIME	13	14,427	16,254	10,000	10,000	10,000	-	10,000	10,000	10,000	10,000	
PERA CONTRIBUTIONS	1,438	18,340	19,934	19,856	19,856	20,736	880	20,943	21,152	21,364	21,578	
FICA CONTRIBUTIONS	1,431	18,276	19,498	21,092	21,092	22,018	926	22,238	22,460	22,685	22,912	
HEALTH	-	50,149	45,054	50,154	50,154	44,317	(5,837)	46,533	48,860	51,303	53,868	
OPEB COSTS	-	(16,399)	(2,543)	-	-		-	-	-	-	-	
LIFE	35	548	544	580	580	606	26	612	618	624	630	
DISABILITY	70	1,160	1,096	1,239	1,239	1,230	(9)	1,242	1,254	1,267	1,280	
VEBA		6,772	8,178	6,766	6,766	9,866	3,100	9,965	10,065	10,166	10,268	
HSA				-	-		-	-	-	-	-	
WORKER'S COMPENSATION	8,527	13,656	11,074	11,529	11,529	10,916	(613)	11,025	11,135	11,246	11,358	
PERSONNEL SERVICES	197,492	351,151	376,282	386,946	386,946	396,852	9,906	407,706	418,916	430,498	442,462	
OTHER OFFICE SUPPLIES	2,708	453	3,692	3,500	3,500	3,500	-	3,535	3,570	3,606	3,642	
PRINTED FORMS AND PAPER	696	66	563	1,515	1,515	1,000	(515)	1,010	1,020	1,030	1,040	
UNIFORM & CLOTHING ALLOWANCE	102	-	25	1,000	1,000	100	(900)	101	102	103	104	
MOTOR FUELS	1,863	1,456	1,670	2,500	2,500	2,000	(500)	2,020	2,040	2,060	2,081	
LUBRICANTS & ADDITIVES	410	745	637	680	680	680	-	687	694	701	708	
EQUIPMENT PARTS	31,760	10,613	8,027	15,000	15,000	15,000	-	15,150	15,302	15,455	15,610	
BUILDING REPAIR SUPPLIES	375	687		2,500	2,500	2,500	-	2,525	2,550	2,576	2,602	
OTHER MAINTENANCE SUPPLIES	3,172	1,828	3,567	5,000	5,000	5,000	-	5,050	5,101	5,152	5,204	
NON CAPITALIZED EQUIPMENT	2,040	1,830	289	3,000	3,000	3,000	-	3,030	3,060	3,091	3,122	
SUPPLIES	40,416	17,225	18,470	34,695	34,695	32,780	(1,915)	29,573	29,869	30,168	30,471	
POSTAGE	9,403	3,120	3,545	3,000	3,000	3,500	500	3,535	3,570	3,606	3,642	Postage reduced in 2014 by Paragon
PROFESSIONAL SERVICES	2,845	14,283	47,584	14,000	14,000	17,000	3,000	17,170	17,342	17,515	17,690	Prof svc increased in 2014 by Parag
AUDITING AND ACCOUNTING SERVICE	3,176	3,931	2,994	3,600	3,600	3,500	(100)	3,535	3,570	3,606	3,642	
ENGINEERING FEES	8,487	17,107	17,745	25,000	25,000	20,000	(5,000)	20,200	20,402	20,606	20,812	
EDP, SOFTWARE AND DESIGN	4,424	5,307	1,591	18,800	18,800	5,000	(13,800)	5,050	5,101	5,152	5,204	
DUES AND SUBSCRIPTIONS	45	5,040	23	4,500	4,500	100	(4,400)	101	102	103	104	

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	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 ESTIMATED	2017 PROPOSED	+/- 2016/2017	2018 FORECAST	2019 FORECAST	2020 FORECAST	2021 FORECAST	COMMENTS
TRAVEL EXPENSE	1,586	1,635	925	2,000	2,000	2,000	-	2,020	2,040	2,060	2,081	
TELEPHONE AND TELEGRAPH	1,118	1,218	1,230	550	550	1,300	750	1,313	1,326	1,339	1,352	
CELLULAR/RADIO TELEPHONE SERVICE	258	395	503	400	400	500	100	505	510	515	520	
ELECTRIC UTILITIES	33,576	29,353	26,434	33,500	33,500	30,000	(3,500)	30,300	30,603	30,909	31,218	
SEWAGE TREATMENT	611,091	700,373	891,809	950,000	1,000,000	1,000,000	50,000	1,010,000	1,020,100	1,030,301	1,040,604	
REPAIR & MAINT CONTRACT	779	1,395	617	3,000	3,000	1,500	(1,500)	1,515	1,530	1,545	1,560	
GENERAL LIABILITY	17,630	26,274	20,621	20,621	20,621	20,621	-	20,827	21,035	21,245	21,457	
PROPERTY INSURANCE	1,226	1,654	1,036	1,088	1,088	1,063	(25)	1,074	1,085	1,096	1,107	
AUTOMOTIVE INSURANCE	1,300	1,852	1,377	1,405	1,405	1,630	225	1,646	1,662	1,679	1,696	
MISCELLANEOUS	2,694	2,374	1,687	400	400	2,500	2,100	2,525	2,550	2,576	2,602	
SERVICES AND CHARGES	733,893	797,908	1,019,720	1,081,864	1,131,864	1,110,214	28,350	1,100,611	1,111,616	1,122,732	1,133,959	
DEPRECIATION EXPENSE	306,436	302,071		-	-		-	-	-	-	-	
IMPROVEMENT OTHER THAN BLDG		3,330										
OTHER EQUIPMENT PURCHASE	-		584	-	-	500	500	500	500	500	500	
OTHER EQUIPMENT PURCHASE	-	10,181	300,500	145,000	145,000	245,000	100,000	255,000	265,000	275,000	285,000	2017 - Sewer Camera update and 250 KW portable Generator, 2018 - Marvin Lift Station Rehab and Generator at MLS #1, 2019 One Ton Truck with Crane & Update Oak Terrace Lift Station Controls , 2020 - One new pickup
FINANCIAL SYSTEM UPGRADE			37,976	-	-		-	-	-	-	-	
ROE CREST/NORETTA/OLD BELGRADE HILL RAVINE LIFT STATION UPGRADE			338	-	-		-	-	-	-	-	
250 KW PORTABLE GENERATOR				-	-		-	-	-	-	-	
SEWER CAMERA UPDATE				-	-		-	-	-	-	-	
NEW SERVER			936				-	-	-	-	-	
CAPITAL OUTLAY	306,436	315,582	340,333	145,000	145,000	245,500	100,500	255,500	265,500	275,500	285,500	
FISCAL AGENTS' FEE	580	440	690	440	440	440	-	-	-	-	-	
BOND ISSUANCE COSTS			79,113				-	-	-	-	-	
Discount on Bonds Issued	529	529	(69,471)	-	-		-	-	-	-	-	
1997A Public Facilities Loan - Principal				64,008	64,008	66,206	2,198	68,480	37,022	-	-	MATURES 2019
1997A Public Facilities Loan - Interest		10,932		7,486	7,486	5,288	(2,198)	3,014	630	-	-	MATURES 2019
1998B Public Facilities Loan - Principal	24,000			27,000	27,000	28,000	1,000	29,000	30,000	-	-	MATURES 2019
1998B Public Facilities Loan - Interest	6,752	4,922		3,580	3,580	2,732	(848)	1,853	942	-	-	MATURES 2019
2005A G.O. Capital Projects Fund - Principal							-					Refunded by 2015B 9/21/2015
2005A G.O. Capital Projects Fund - Interest		6,873					-					
2006B G.O. Utility Revenue Bonds - Principal				31,250	31,250		(31,250)					Refunded by 2015B 2/1/2016
2006B G.O. Utility Revenue Bonds - Interest		10,136		4,401	4,401		(4,401)					
2007B G.O. Utility Revenue Bonds - Principal				42,000	42,000	42,000	-	45,500				Refunded by 2015B 2/1/2018
2007B G.O. Utility Revenue Bonds - Interest		18,154		15,573	15,573	13,830	(1,743)	6,479				
2015B Refunding Bonds Principal				60,000	60,000	62,500	2,500	109,250	115,250	82,250	82,250	MATURES 2022
2015B Refunding Bonds Interest				16,118	16,118	14,318	(1,800)	12,443	9,165	5,708	5,708	
2015B Refunding Bonds Issuance Cost							-					
2014 GO Sewer Revenue Bonds - Principal - Main Lift Station				40,000	40,000	40,000	-	45,000	45,000	45,000	45,000	MATURES 2029
2014 GO Sewer Revenue Bonds - Interest - Main Lift Station Upgrades				20,275	20,275	19,075	(1,200)	17,875	16,525	15,175	15,175	MATURES 2029
2014 GO Sewer Revenue Bonds - Principal - Roe Crest/Noretta/Old Belgrade Hill Sewer				40,000	40,000	40,000	-	40,000	40,000	45,000	45,000	MATURES 2029
2014 GO Sewer Revenue Bonds - Interest - Roe Crest/Noretta/Old Belgrade Hill Sewer				19,825	19,825	18,625	(1,200)	17,425	16,225	15,025	15,025	MATURES 2029
2016 Roe Crest Drive Reconstruction				-	-	17,590	17,590	14,734	13,140	13,030	12,910	
DEBT SERVICE	91,779	51,987	191,058	391,956	391,956	370,603	(21,352)	411,052	323,900	221,188	221,068	
TRANSFERS OUT												
OPERATING TRANSFERS to General Fund 101	72,880	109,000	110,000	110,000	110,000	110,000	-	110,000	110,000	110,000	110,000	
OPERATING TRANSFERS to Capital Facilities Fund 230		100,000	75,000	75,000	75,000	75,000	-	75,000	75,000	75,000	75,000	
TOTAL TRANSFERS OUT	72,880	209,000	185,000	185,000	185,000	185,000	-	185,000	185,000	185,000	185,000	

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TOTAL EXPENDITURES	1,442,897	1,742,852	2,130,864	2,225,461	2,275,461	2,340,949	115,489	2,389,442	2,334,801	2,265,086	2,298,460	
REVENUES OVER (UNDER) EXPENDITURES	96,356	448,424	(55,925)	(120,349)	(170,349)	(66,756)	53,592	(92,549)	(16,464)	75,767	65,669	
FUND BALANCE BEGINNING	8,656,267	8,752,623	9,201,047	9,098,668	8,849,465	9,106,183	7,515	8,978,319	8,885,770	8,869,307	8,945,073	
FUND BALANCE ENDING	8,752,623	9,201,047	9,145,122	8,978,319	8,679,116	9,039,427	61,107	8,885,770	8,869,307	8,945,073	9,010,742	
FUND BALANCE AS % OF TOTAL EXPENDITURES	607%	528%	429%	403%	381%	386%		372%	380%	395%	392%	
TOTAL ADJUSTMENTS FROM CHANGES IN ASSETS AND LIABILITIES	(87,909)	252,261	(37,222)	40,151	35,300	40,853	-	34,770	35,300	35,300	35,300	
CASH, BEGINNING	396,780	405,228	1,105,912	1,012,765	1,012,765	877,717		851,813	794,035	812,871	923,937	
CASH, ENDING	405,228	1,105,912	1,012,765	932,568	877,717	851,813		794,035	812,871	923,937	1,024,906	
CASH AS % OF TOTAL EXPENDITURES	28%	1	48%	42%	39%	36%		33%	35%	41%	45%	