



**City of Newport**  
2017 Adopted  
General Fund and Enterprise Fund Budgets  
Capital Improvement Plans

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City Administrator

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# City of Newport

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## Mission and Vision Statements



## Mission Statement

The City of Newport is committed to serving the people and businesses of Newport by creating an environment which encourages pride in the community, promotes prosperity for businesses, and improves the quality of life for all.



## Vision Statement

Newport is a historic city on the Mississippi River where small-town tradition is preserved, strong work ethic and self reliance is valued, and a shared sense of community pride fosters active family neighborhoods, expanding business opportunities, and a healthy lifestyle for all to enjoy!

**CITY OF NEWPORT  
FINANCIAL MANAGEMENT PLAN SUMMARY  
2017 - 2019**

	2011	2012	2013	2014	2015	2016	2017	2018	2019
	Actual	Actual	Actual	Actual	Actual	Final	Final		
<b>GENERAL FUND</b>									
<b>REVENUE</b>									
12 Taxes	1,704,318	1,826,793	1,863,043	1,844,229	1,603,618	1,357,106	1,653,977	1,635,200	1,569,805
13 Fiscal Disparities	310,234	286,461	254,961	288,232	358,965	354,222	347,600	347,600	351,076
14 Licenses and Permits	83,258	75,652	89,767	77,636	75,363	75,250	75,250	75,250	76,003
15 Intergovernmental	125,473	103,030	85,462	91,907	116,138	42,500	42,500	42,500	42,925
16 LGA/HACA	589,007	589,106	589,360	627,489	654,481	634,880	635,425	632,974	601,300
17 Charges for Services	79,732	93,339	98,929	92,905	93,957	84,350	84,350	84,350	85,194
18 Fines and Fees	70,006	58,234	68,193	66,381	61,850	52,000	52,000	52,000	52,520
19 Miscellaneous	118,470	186,138	80,610	55,879	60,021	22,000	22,000	22,000	22,220
20 Transfer in									
21 to Calendar Fund									
22 to DARE Fund									
23 to Buy Forfeiture Fund									
24 Proceeds from sale of assets									
25 Interest on Investments	8,401	7,937	5,598	24,376	23,478	8,000	8,000	8,000	8,000
<b>TOTAL REVENUE</b>	<b>3,088,899</b>	<b>3,226,690</b>	<b>3,135,923</b>	<b>3,169,034</b>	<b>3,047,871</b>	<b>2,630,308</b>	<b>2,921,102</b>	<b>2,899,874</b>	<b>2,809,042</b>
<b>EXPENSES</b>									
29 General Government	815,523	716,778	661,435	604,138	662,602	704,394	710,976	727,105	741,647
30 Public Safety	774,614	796,184	798,606	859,977	997,226	763,522	724,724	736,712	751,446
31 Fire	229,662	178,243	204,217	180,035	212,079	212,604	223,189	221,632	226,065
32 Public Works	449,533	509,618	420,225	411,028	364,838	416,910	422,943	428,976	437,556
33 Culture & Recreation	342,171	278,194	391,481	325,211	364,096	351,310	382,483	405,112	413,214
34 Capital Outlay									
35 Other		-	4,200	9,150	7,463	22,500	20,000	10,000	10,200
36 Transfer out									
37 to Economic Development A	70,000	150,000	246,250	218,500	361,000	25,000	75,000	34,900	34,900
38 to Heritage Preservation Fund	7,200	7,200	7,200	7,200	9,000	9,000	9,000	9,000	9,000
39 to Lease Revenue Bonds of 2001									
40 to Pioneer Days Fund									
41 to Street Reconstruction Fund									
42 to Economic Recovery Fund									
43 to Fire Engine Fund	64,032								
44 to City Hall Complex Fund									
45 to Parks Fund	11,800	11,800	57,000	32,000	40,000	50,000	85,000	50,000	50,000
46 to Streetlight Enterprise Fund	12,000								
47 to Equipment Fund		50,000	75,000	278,000	65,000	74,000	150,000	23,000	32,000
48 to Building Fund			40,000	70,000	85,000	85,000	102,000	100,000	50,000
49 to Buy Forfeiture Fund	288								
50 New Employees - Positions Added		-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>2,776,823</b>	<b>2,698,017</b>	<b>2,905,614</b>	<b>2,995,239</b>	<b>3,168,304</b>	<b>2,714,240</b>	<b>2,905,315</b>	<b>2,746,437</b>	<b>2,756,028</b>
<b>REVENUE OVER (UNDER) FUND BALANCE</b>	<b>312,076</b>	<b>528,673</b>	<b>230,309</b>	<b>173,795</b>	<b>(120,433)</b>	<b>(83,932)</b>	<b>15,787</b>	<b>153,437</b>	<b>53,014</b>
<b>Ending Fund Balance</b>	<b>1,160,102</b>	<b>1,688,775</b>	<b>1,919,084</b>	<b>2,092,879</b>	<b>1,972,446</b>	<b>1,888,514</b>	<b>1,904,301</b>	<b>2,057,738</b>	<b>2,110,752</b>
<b>Fund Balance as a Percent of</b>	<b>42%</b>	<b>63%</b>	<b>66%</b>	<b>70%</b>	<b>62%</b>	<b>70%</b>	<b>66%</b>	<b>75%</b>	<b>77%</b>
<b>GENERAL FUND OPERATING ANNUAL INCREASE</b>	<b>1,704,318</b>	<b>2,113,254</b>	<b>2,118,004</b>	<b>2,132,461</b>	<b>1,962,583</b>	<b>1,711,328</b>	<b>2,001,577</b>	<b>1,982,800</b>	<b>1,920,881</b>
<b>ANNUAL INCREASE</b>		<b>24.0%</b>	<b>0.2%</b>	<b>0.7%</b>	<b>-8.0%</b>	<b>-12.8%</b>	<b>17.0%</b>	<b>-0.9%</b>	<b>-3.1%</b>
<b>DEBT SERVICE LEVIES</b>									
<b>EXISTING</b>									
62 Equipment Cert portion of 2011A GO Bond		85,833	91,928	89,723	87,518	85,313	88,358	85,995	83,633
63 CIP Refunding Bonds of 2010A		126,308	130,172	128,361	126,127	128,962			
64 Street 2013A GO Bonds				68,707	69,151	68,364	72,616	71,128	69,254
Street 2014A GO Bonds					33,323	286,449	148,795	151,519	148,865
Street 2016A GO Bonds							14,678	19,349	19,696
<b>FUTURE</b>									
67 Redevelopment Options			0	0	0			165,270	165,270
68 Pavement Management			0	0				69,518	69,518
69 Equipment			0	0	0	0	0	55,025	121,514
70			0	0	0	0	0	0	0
<b>TOTAL SPECIAL LEVIES</b>	<b>0</b>	<b>212,141</b>	<b>222,100</b>	<b>286,791</b>	<b>316,119</b>	<b>569,088</b>	<b>324,447</b>	<b>617,804</b>	<b>677,750</b>
<b>TOTAL TAX LEVIES-Based</b>	<b>1,704,318</b>	<b>2,325,395</b>	<b>2,340,104</b>	<b>2,419,252</b>	<b>2,278,702</b>	<b>2,280,416</b>	<b>2,326,024</b>	<b>2,600,604</b>	<b>2,598,631</b>
<b>Adjustment for Fiscal Disparities Distrib</b>	<b>(311,804)</b>	<b>(311,804)</b>	<b>(254,961)</b>	<b>(288,232)</b>	<b>(358,965)</b>	<b>(354,222)</b>	<b>(347,600)</b>	<b>(347,600)</b>	<b>(347,600)</b>
<b>NET LEVY TO TAXPAYERS</b>	<b>1,704,318</b>	<b>2,013,591</b>	<b>2,085,143</b>	<b>2,131,020</b>	<b>1,919,737</b>	<b>1,926,194</b>	<b>1,978,424</b>	<b>2,253,004</b>	<b>2,251,031</b>
<b>EXISTING TAX CAPACITY (TAX INCREMENT CAPTURED TAX CAPACITY)</b>	<b>3,272,713</b>	<b>3,091,764</b>	<b>2,914,360</b>	<b>2,826,929</b>	<b>2,826,929</b>	<b>2,911,737</b>	<b>2,940,854</b>	<b>2,970,263</b>	<b>2,999,966</b>
<b>NEW REDEVELOPMENT TAX</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL TAX CAPACITY</b>	<b>3,272,713</b>	<b>3,091,764</b>	<b>2,914,360</b>	<b>2,826,929</b>	<b>2,826,929</b>	<b>2,911,737</b>	<b>2,940,854</b>	<b>2,970,263</b>	<b>2,999,966</b>
<b>TAX RATE ON TAX CAPACITY</b>	<b>60.261%</b>	<b>65.128%</b>	<b>71.547%</b>	<b>75.383%</b>	<b>67.909%</b>	<b>66.153%</b>	<b>67.274%</b>	<b>75.852%</b>	<b>75.035%</b>
<b>TAX RATE % CHANGE</b>	<b>12.34%</b>	<b>8.08%</b>	<b>9.86%</b>	<b>5.36%</b>	<b>-9.91%</b>	<b>-2.59%</b>	<b>1.69%</b>	<b>12.75%</b>	<b>-1.08%</b>
<b>Market Value</b>	<b>156,900</b>	<b>156,900</b>	<b>145,133</b>	<b>140,779</b>	<b>140,779</b>	<b>145,002</b>	<b>146,452</b>	<b>147,916</b>	<b>149,396</b>
<b>Tax Capacity</b>	<b>1,338</b>	<b>1,338</b>	<b>1,209</b>	<b>1,162</b>	<b>1,162</b>	<b>1,208</b>	<b>1,224</b>	<b>1,240</b>	<b>1,256</b>
<b>City Taxes after MVHC or Exclusion</b>	<b>\$871</b>	<b>\$871</b>	<b>\$865</b>	<b>\$876</b>	<b>\$789</b>	<b>\$799</b>	<b>\$823</b>	<b>\$941</b>	<b>\$942</b>
<b>% tax increase on average home</b>		<b>7.30%</b>	<b>-0.71%</b>	<b>1.22%</b>	<b>-9.91%</b>	<b>1.29%</b>	<b>3.00%</b>	<b>14.29%</b>	<b>0.18%</b>

## **PROPERTY TAXES**

**Current ad valorem:** Established by the State Legislature with Levy Limits. The collectable tax revenues for 2017 reflect a total ad valorem tax which includes the Fire Relief levy.

**Fiscal disparities:** Under this program, metro communities share in the growth of commercial and industrial property value. The program redistributes this growth to all municipalities through a formula based on population and market value of taxable property. The distribution levy is determined by multiplying the city's prior year tax rate by the distribution levy.

**Delinquent:** Delinquent taxes collected from previous years.

**Fire Relief:** The City's levy portion of Fire Department revenue.

## **INTERGOVERNMENTAL REVENUE**

**Local Government Aid:** Monies to be received from the State.

**Market Value Homestead Credit:** Eliminated by the State Legislature in 2010.

**Police Town Aid:** The City no longer receives this due to contracting with Washington County Sheriff's Office.

**Police Training Reimbursement:** The City no longer receives this due to contracting with Washington County Sheriff's Office.

**State Fire Relief Aid:** Amount to be received from the State. This is a pass through number given directly to the Fire Relief Association.

## **LICENSES & PERMITS**

**Licenses & Permits:** Fees collected by the City for general permits and contractor licenses.

**Liquor licenses:** Fees collected by the City for all liquor licensing including on-sale intoxicating, off-sale, Sunday and 3.2%.

**Cigarette license:** Fees collected by the City from establishments that sell cigarettes.

**Building permits:** Fees collected by the City for all building permits. In 2010 the City contracted with Cottage Grove to perform all building inspections, except electrical.

**Animal license and citations:** Dog tags.

**Recycling / Sanitation:** Fees collected by the City from garbage/recycling haulers

## **CHARGES FOR SERVICES**

**Accident Reports:** Fees collected for copies of accident reports.

***Antenna & franchise fees:*** Accounts for the lease revenue the City receives from its two antenna towers from Sprint, along with franchise fees from Xcel Energy.

### **OTHER REVENUE**

***Fines & forfeits:*** Revenue received from the courts for tickets, or bad checks, etc.

***Interest on investments:*** This number is based on the estimated interest gained from funds invested that are directly related to the General Fund.

***Other Revenue:*** Unanticipated one-time revenues.

**CITY OF NEWPORT, MINNESOTA**

**GENERAL FUND  
2017 APPROVED BUDGET**

<b>REVENUE</b>	<b>2012 ACTUAL BUDGET</b>	<b>2013 ACTUAL BUDGET</b>	<b>2014 ACTUAL BUDGET</b>	<b>2015 ACTUAL BUDGET</b>	<b>2016 APPROVED BUDGET</b>	<b>2017 APPROVED BUDGET</b>
<b>Property Taxes</b>						
Current ad valorem	\$ 1,825,793	1,798,043	\$ 1,780,332	1,546,785	1,301,137	1,599,170
Fiscal disparities	286,461	254,961	288,232	358,965	354,222	347,600
Fire relief	1,000	65,000	63,897	56,833	55,969	54,807
Special Assessments/debt service	0					
Total Property Taxes	2,113,254	2,118,004	2,132,461	1,962,583	1,711,328	2,001,577
<b>Intergovernmental Revenue</b>						
Local governmental aid	589,106	589,360	627,489	654,481	634,880	635,425
Market Value & other tax credits	0	0		0		
Police town aid	45,308	47,653	53,312	55,829		
Police training reimbursement	2,325	2,771	2,314	2,332		
State fire relief aid	12,577	13,776	17,656	24,973	12,500	12,500
Other/miscellaneous grants	42,820	21,262	18,625	33,004	30,000	30,000
Total Intergovernmental Revenue	692,136	674,822	719,396	770,619	677,380	677,925
<b>Licenses and Permits</b>						
Conditional use permits	2,100	2,050	2,950	2,450	-	-
Licenses and permits	1,180	1,650	1,450	975	11,750	11,750
Liquor licenses	8,430	10,690	8,660	8,660	8,600	8,600
Cigarette licenses	250	1,250	500	1,000	500	500
Building permit fees	58,387	70,217	60,321	56,758	50,000	50,000
Animal licenses/citations	2,305	1,810	2,255	2,220	2,000	2,000
Recycling/sanitation	3,000	2,100	1,500	3,300	2,400	2,400
Total Licenses and Permits	75,652	89,767	77,636	75,363	75,250	75,250
<b>Charges for Services</b>						
Planning and zoning	0	0	0		1,000	1,000
Special assessment search	0	0	0	0	-	-
Accident reports	153	150	197	289	100	100
Antenna franchise fees	80,591	81,904	80,869	79,222	83,000	83,000
Miscellaneous	12,595	16,875	11,839	14,446	250	250
Total Charges for Services	93,339	98,929	92,905	93,957	84,350	84,350
<b>Other Revenue</b>						
Fines and forfeits	58,234	68,193	66,381	61,850	52,000	52,000
Interest earned on investments	7,937	5,598	24,376	23,478	8,000	8,000
Rent or sale of property	2,138	5,279	5,611	0	-	-
Donations	48,884	6,045	4,757	10,669	8,000	8,000
Other	135,116	69,286	45,511	49,352	14,000	14,000
Total Other Revenue	252,309	154,401	146,636	145,349	82,000	82,000
<b>TOTAL REVENUE</b>	<b>3,226,690</b>	<b>3,135,923</b>	<b>3,169,034</b>	<b>3,047,871</b>	<b>2,630,308</b>	<b>2,921,102</b>

## **MAYOR & COUNCIL**

**Personal Services:** Mayor & Council salary. Mayor - \$4,350/year, Council - \$3,800/year (each member)

**Worker's Compensation:** Workers Compensation

**Travel/Conferences:** Attend League Conf., Training sessions.

**Memberships:** Includes membership to Mayor's Association, and dues and subscriptions.

**Education:** Training, conferences.

## **ADMINISTRATION**

Provide executive leadership to the Newport City Council; provide the citizens of Newport with professional administrative services; maintain all municipal records, financial data and investments in an efficient and effective manner; assist the public in all manners relating to the Health, Welfare and Safety.

**Personnel services:** Reflects all costs associated with the personnel (2.3 FTE) for the Administration Department.

**PERA:** PERA stands for Public Employees Retirement Association.

**Health Insurance:** Health and dental insurance for the employees in the Administration Department.

**Workers Compensation:** Workers Compensation.

**Office supplies:** Licenses, general supplies for office operation, including awards, plaques, coffee service, copy and fax machine, etc.

**Computer and Phone Services:** Internet, equipment, telephones, and cellular phone bills.

**Equipment repair/maintenance:** General maintenance agreement for the copy machine, fix and repair computers.

**Travel & Mileage:** Transportation allowance as per administrative contract, travel to and meals at conferences and official meetings.

**Printing & Publication:** Partial payment of the City newsletter, and informational material for the public information notices.

**Postage:** Mailings of official city business.

**Dues & Subscriptions:** League of MN Cities, MN Managers Association, newspaper, etc.

**Education:** Continuing education, training, conferences and seminars.

**Contractual Services:** Unanticipated contractual services.

*Capital outlay and miscellaneous:* Furniture, etc.

*Miscellaneous:* Unanticipated miscellaneous capital, supplies, services, and equipment.

## **ELECTIONS**

Provide for the public to vote in local, state and federal elections in accordance with the statutory requirements, including recruitment and training of election judges.

*Temporary employees:* Election and training.

*Operating supplies:* Equipment, and general supplies.

*Travel & conferences:* Training for staff to keep current of any changes in the elections law.

*Printing & Publication:* Notices in the newspaper.



**CITY OF NEWPORT, MINNESOTA**

**GENERAL FUND  
2017 APPROVED BUDGET**

<u>EXPENDITURES: GENERAL GOVERNMENT</u>	<u>2012 ACTUAL BUDGET</u>	<u>2013 ACTUAL BUDGET</u>	<u>2014 ACTUAL BUDGET</u>	<u>2015 ACTUAL BUDGET</u>	<u>2016 APPROVED BUDGET</u>	<u>2017 APPROVED BUDGET</u>
Mayor and Council						
Personnel services	\$ 20,481	\$ 19,550	\$ 19,550	19,550	19,550	19,550
PERA	228	218	218	534	326	500
FICA/Medicare	1,567	1,495	1,508	1,495	1,496	1,496
Workers Comp	42	75	91	75	50	90
Travel/conferences	492	0	312	755	300	750
Memberships	65	15	75	50	100	100
Education	194	95	325	1,050	1,000	1,000
Miscellaneous	0	0	0	291	0	0
Total Mayor and Council	<u>23,069</u>	<u>21,448</u>	<u>22,079</u>	<u>23,800</u>	<u>22,822</u>	<u>23,486</u>
Administration						
Personnel services (2.3)	170,150	152,859	157,206	161,699	174,472	173,416
PERA	10,312	9,637	11,350	8,416	12,415	13,006
FICA/Medicare	11,970	11,815	12,701	11,923	13,415	13,266
Health Insurance	52,235	21,280 *	24,335	30,176	27,395	28,591
Workers Comp	1,443	2,449	2,113	1,763	2,400	2,000
Office supplies	4,655	6,247	4,933	3,603	8,000	8,000
Computer & phone services	761	2,394	1,167	489	2,500	5,500
Equipment repairs & maintenance	0	0	0	0	14,000	0
Travel & mileage	1,344	1,281	2,297	3,036	3,000	3,200
Printing and publishing	9,176	6,200	7,657	3,842	9,000	8,000
Postage	4,309	4,795	3,648	3,069	4,400	4,400
Dues and subscriptions	6,597	7,619	6,988	7,207	6,600	7,500
Education	2,791	2,718	2,521	2,938	3,500	4,000
Contractual services	3,368	7,365	1,833	7,949	10,000	16,000
Capital outlay	9,474	0	0	0	2,000	2,000
Miscellaneous	9,063	12,055 *	7,209	5,640	5,000	6,000
Total Administration	<u>297,648</u>	<u>248,714</u>	<u>245,958</u>	<u>251,750</u>	<u>298,097</u>	<u>294,880</u>
Elections						
Temporary employees	2,884	960	2,774	944	3,250	1,210
Operating supplies	612	0	474	0	800	100
Travel and conferences	0	0	0	300	250	-
Printing and publishing	0	0	0	16	500	-
Miscellaneous	1,045	564	563	0	500	500
Total Elections	<u>4,541</u>	<u>1,524</u>	<u>3,811</u>	<u>1,260</u>	<u>5,300</u>	<u>1,810</u>
Rental Inspections						
Part-time employees				1,074		1,360
FICA/Medicare				83		104
Total Inspections				<u>1,157</u>	<u>0</u>	<u>1,464</u>

## **PROFESSIONAL SERVICES**

Provide for the specialized services that require expert knowledge in the specific fields of law, engineering, accounting, inspection and insurance.

**Accounting/Audit:** Continue the annual audit with Malloy, Montague, Karnowski, Radosevich & Co.,

**Engineering:** Contracted Engineer consultation with MSA.

**Legal:** Reflects legal related work and legal retainer for attendance of Council meeting and special meeting as requested by the Council or Administrator.

**IT, phone, and hardware:** Contractual services with Atomic Data for office IT, phone, and internet support and service.

**Financial:** Contractual services for financial services with Ehlers.

**Building Inspector:** In 2010, the City contracted out building inspection services with the City of C.G. The City retains 72% of building permit revenue. Additionally, in 2011, the City contracted out to a private inspector due to the State shutdown. The City retains 25% of electrical permit revenue.

**Insurance - Property/Casualty:** Insurance placed with the League of MN Cities Insurance Trust.

**Miscellaneous Contracted Service:** Zoning Ordinance Codification. Property appraisals, ROW purchases, and unanticipated and undesignated professional service needs including computer service, Banyon Contract Service, and copy machine lease.

## **PLANNING & ZONING**

Provide professional support to the Planning Commission and to ensure proper and legal interpretation and enforcement of the zoning ordinance. Make recommendations on planning and development matters, oversee and enforce the zoning, subdivision, and Comprehensive Plan.

**Personnel Services:** Pays planning commission members at \$50/member/meeting.

**Operating supplies:** Supplies to be used to cover expenses associated with materials and other supplies necessary to prepare and provide planning information to the public and/or planning commission.

**Professional Services:** Those services that require outside professional assistance, e.g. Comprehensive Land Use Plan update. Consultation is provided by TKDA.

**Travel & conferences:** Covers the cost to attend Planning conferences and seminars.

**Printing & Publishing:** Public hearing notices.

**Dues and Subscriptions:** Planning magazine and planning association memberships.

**Education:** Continuing education, training, seminars.

## **GOVERNMENT FACILITIES**

Maintain in good repair those buildings owned by the public of the City of Newport.

*City Hall:* Maintenance and utility expenditures.

*Public Library:* The budget reflects personnel costs, supplies, capital maintenance, and utility expenditures.

*Railroad Tower:* Capital maintenance and utility expenditures.

**CITY OF NEWPORT, MINNESOTA**

**GENERAL FUND  
2017 APPROVED BUDGET**

<b>EXPENDITURES: GENERAL GOVERNMENT</b>	<b>2012 ACTUAL BUDGET</b>	<b>2013 ACTUAL BUDGET</b>	<b>2014 ACTUAL BUDGET</b>	<b>2015 ACTUAL BUDGET</b>	<b>2016 APPROVED BUDGET</b>	<b>2017 APPROVED BUDGET</b>
Professional services						
Accounting/audit	40,925	40,721	33,377	34,849	33,000	35,000
Engineering	19,959	17,534	2,888	36,785	28,000	28,000
Legal	62,626	66,790	65,414	74,343	72,000	72,000
IT, phone support & hardware	44,949	34,349	34,710	38,403	37,961	18,000
Financial/Assessment services	26,240	23,533	28,183	25,358	28,000	28,000
Building inspection	12,315	27,352	19,254	15,782	16,000	16,000
Insurance	62,956	70,963	70,937	66,924	66,524	68,000
Misc. contracted services	12,663	12,973	11,722	23,753	12,000	18,000
Total Professional Services	<u>282,633</u>	<u>294,215</u>	<u>266,485</u>	<u>316,197</u>	<u>293,485</u>	<u>283,000</u>
Planning and Zoning						
Personnel services	25,257	26,165	(735)	0	0	0
Part time - planning com.		1,050	1,170	1,410	1,800	1,800
PERA	1,805	1,892	(53)	0	0	0
FICA/Medicare	1,967	2,114	33	107	138	138
Health Insurance	4,017	3,532	249	0	0	0
Workers Comp	139	278	0	0	0	0
Operating supplies	0	412	18	20	500	500
Professional services	30,906	21,133	37,447	33,988	38,000	58,000
Travel and conferences	0	0	0	23	1,000	1,000
Printing and publishing	0	0	0	0	0	0
Education	0	0	0	0	0	0
Miscellaneous	2,103	1,265	316	0	0	0
Total Planning & Zoning	<u>66,194</u>	<u>57,841</u>	<u>38,445</u>	<u>35,548</u>	<u>41,438</u>	<u>61,438</u>
Government Buildings						
City Hall						
Operating supplies	659	318	165	696	500	700
Repairs and maintenance	1,491	2,014	156	4,291	4,100	4,100
Utilities	6,987	8,269	8,333	6,654	9,100	8,200
Capital outlay	4,161	1,301	670	5,297	4,000	4,000
Total City Hall	<u>13,298</u>	<u>11,902</u>	<u>9,324</u>	<u>16,938</u>	<u>17,700</u>	<u>17,000</u>
Library						
Personnel	13,253	15,477	10,976	8,552	13,000	15,370
FICA			680	531	805	953
Medicare			159	124	190	223
PERA			630	488	957	1,153
Supplies		808	717	539	750	750
Computer and phones		1,374	1,619	1,853	1,600	1,900
Repairs and maintenance	727	903	26	237	750	750
Utilities	3,425	2,605	2,330	2,158	3,200	2,500
Capital outlay	11,378	4,051	519	1,111	3,500	3,500
Total Library	<u>28,783</u>	<u>25,218</u>	<u>17,656</u>	<u>15,593</u>	<u>24,752</u>	<u>27,099</u>
Railroad Tower						
Repairs and maintenance	33	0	0	0	200	200
Utilities	579	573	380	359	600	600
Total Railroad Tower	<u>612</u>	<u>573</u>	<u>380</u>	<u>359</u>	<u>800</u>	<u>800</u>
Total Government Buildings	<u>42,693</u>	<u>37,693</u>	<u>27,360</u>	<u>32,890</u>	<u>43,252</u>	<u>44,899</u>
Total General Government	<u>716,778</u>	<u>661,435</u>	<u>604,138</u>	<u>662,602</u>	<u>704,394</u>	<u>710,976</u>

## **POLICE SERVICES**

The Newport City Council approved a contract for law enforcement services with Washington County Sheriff's Office effective January 1, 2016.

*Personnel Services:* Reflects all the costs associated with contracting with Washington County Sheriff's Office for police services.

*Animal Control:* For boarding

*Departmental services:* This reflects the wage differential for the year between the contract wages and Washington County's wages.

**CITY OF NEWPORT, MINNESOTA**

**GENERAL FUND  
2017 APPROVED BUDGET**

EXPENDITURES: PUBLIC SAFETY	2012 ACTUAL BUDGET	2013 ACTUAL BUDGET	2014 ACTUAL BUDGET	2015 ACTUAL BUDGET	2016 APPROVED BUDGET	2017 APPROVED BUDGET
Police Department						
Personnel services (7)	516,562	493,574	508,890	654,262	696,498	710,594
PERA	71,139	70,300	81,538	82,938		
FICA/Medicare	7,782	3,189 *	8,244	8,866		
Workers' Compensation	15,927	26,762	26,189	22,056		
Health insurance	94,173	74,688 *	86,940	76,823		
Overtime	0	13,033	22,325	39,857		
CSO	0	12,020	11,055	5,080		
Animal control	0	0	778	119		4,800
Office supplies	4,141	5,250	3,243	5,507		
Cell phones and pagers	3,387	3,374	4,070	6,938		
Vehicle supplies	1,864	5,876	3,040	4,270		
Tools and equipment	820	807	941	452		
Fuel (8000 gal. per year)	26,738	26,818	26,155	16,199		
Uniforms	6,060	7,501	6,156	9,115		
Travel	30	0	264	0		
Departmental services	258	7,257	7,348	3,587	67,024	9,330
Memberships & conferences	445	207	275	481		
Education	2,621	5,203	5,811	4,170		
Vehicle repair and maintenance	2,142	5,080	2,976	5,159		
Dispatch	38,720	32,042	32,640	33,772		
MDC lease – Wash. Co.	3,375	5,625	6,000	7,000		
Radios 800 MHz - 15 radios @ \$400/yr	0	0	7,501	6,181		
Capital outlay	0	0	7,598	4,394		
Total Police Department	796,184	798,606	859,977	997,226	763,522	724,724

## **FIRE PROTECTION**

The Newport Fire Department dedicates its efforts to provide for the safety and welfare of the public through preservation and protection of life, property, and the environment. This Department strives to meet the task through sustained training and education, fire prevention programs, fire suppression, and emergency preparedness.

**Personnel Services:** Reflects pay per hour for 25 paid-on-call fire fighters.

**Workers Compensation:** Workers Compensation

**Office supplies:** Stationary, paper supplies.

**Vehicle supplies:** Reflects radio repair, parts for servicing, fire dept. equipment resuscitators, radio change over.

**Tools & Equipment:** Minor tools.

**Fuel:** Fuel for equipment.

**Uniforms:** Gear replacement.

**Communication:** Phone and stamps.

**800 MHz Radios:** The department's annual operations cost for 27 radios @ \$400/year.

**Travel & Conferences:** Training.

**Memberships:** Capitol City Regional Firefighters Association, Firehouse, MN State Fire Chief's Association, Wakota Care, Wakota Mutual Aid Association, Smoke-Eater.

**Subscriptions:** Professional information.

**Education:** State fire school, Northeast Metro Tech College, Hennepin Tech College, Fire Institute Association of Minnesota, Dakota Co. Tech College.

**Contractual:** Vehicle repairs and maintenance will be coded against this line. Physicals and inoculations.

**Fire Relief:** The City of Newport's contribution to the firefighters relief association.

**State Fire Relief Aid:** This item is a straight pass through.

**Fire Marshall:** Salary for the Fire Marshall.

**Capital Outlay:** Replacement of hoses, air packs, and turn-out gear.

## **GOVERNMENT FACILITIES**

*Fire Station #1:* Operating supplies, maintenance and utility expenditures.

*Fire Station #2:* Operating supplies, maintenance and utility expenditures.



**CITY OF NEWPORT, MINNESOTA**

**GENERAL FUND  
2017 APPROVED BUDGET**

<b>EXPENDITURES: PUBLIC SAFETY</b>	<b>2012 ACTUAL BUDGET</b>	<b>2013 ACTUAL BUDGET</b>	<b>2014 ACTUAL BUDGET</b>	<b>2015 ACTUAL BUDGET</b>	<b>2016 APPROVED BUDGET</b>	<b>2017 APPROVED BUDGET</b>
<b>Fire Protection</b>						
Personnel services (28)	36,393	30,461	28,597	52,095	58,275	61,200
Fica/Medicare		2,260	2,101	3,985	4,460	4,682
Workers' comp. insurance	3,693	8,309	8,068	6,762	7,000	9,000
Office supplies	1,739	826	173	748	2,000	2,000
Vehicle supplies	8,499	1,375	771	1,923	2,000	2,000
Tools and equipment	4,055	1,588	3,258	1,846	4,200	4,200
Fuel	1,722	5,656	3,236	2,385	3,000	3,000
Uniforms	1,026	0	195	2,430	2,000	2,100
Computers & phones (1-cell)	1,524	1,507	1,596	1,250	1,250	4,850
Radios - 800 MHz (27) * \$400/yr	0	12,383	9,302	12,353	12,600	12,600
Travel and conferences	758	587	389	1,450	800	800
Memberships & subscriptions	753	809	534	754	800	2,600
Education	5,262	6,691	2,280	11,620	8,900	10,000
Repairs & maintenance	265	315	25	291	850	850
Contractual	11,425	2,869	8,060	6,584	7,000	7,000
Fire Relief	65,438	69,213	63,897	56,833	55,969	54,807
State Fire Relief Aid	12,577	19,687	20,656	38,979	13,000	13,000
Fire Marshall	0	0	0	0		
Civil Defence	4,622	0	0	0	300	300
Capital outlay	10,000	21,172	14,808	0	15,000	15,000
<b>Total Fire Protection</b>	<b>169,751</b>	<b>185,708</b>	<b>167,946</b>	<b>202,288</b>	<b>199,404</b>	<b>209,989</b>
<b>Fire Station No. 1</b>						
Operating supplies	0	0	0	157	500	500
Repairs and maintenance	187	1,251	971	1,151	1,000	1,000
Utilities	6,359	8,167	8,391	6,617	7,500	7,500
Capital outlay	0	6,539	0	0	1,200	1,200
<b>Total Fire Station No. 1</b>	<b>6,546</b>	<b>15,957</b>	<b>9,362</b>	<b>7,925</b>	<b>10,200</b>	<b>10,200</b>
<b>Fire Station No. 2</b>						
Operating supplies	0	63	0	0	500	500
Repairs and maintenance	0	0	0	0	0	0
Utilities	1,946	2,489	2,542	1,866	2500	2500
Capital outlay	0	0	185	0	0	0
<b>Total Fire Station No. 2</b>	<b>1,946</b>	<b>2,552</b>	<b>2,727</b>	<b>1,866</b>	<b>3,000</b>	<b>3,000</b>
<b>Total Public Safety</b>	<b>974,427</b>	<b>1,002,823</b>	<b>1,040,012</b>	<b>1,209,305</b>	<b>976,126</b>	<b>947,913</b>

## **STREETS DIVISION**

The Newport Public Works Department is responsible for the operation and maintenance of all water systems, sanitary sewer systems, storm water systems, City-owned equipment, and City roadways, including snow removal and sanding, pavement repairs, striping, signs, and traffic signals.

**Personnel Services:** Reflects all costs associated with the personnel (1.94 FTE) assigned to the Street Department.

**PERA:** PERA stands for Public Employees Retirement Association.

**Workers Compensation:** Workers Compensation

**Health Insurance:** Health and dental insurance for the employees in the Street Department.

**Full-time overtime:** Snow plowing and emergency call-outs.

**Part-time Personnel Services:** Seasonal part-time.

**Operations and Supplies:** Sand-salt, gravel, black top, cleaning supplies, shop supplies.

**Miscellaneous materials and supplies:** Special projects, events, and non-anticipated activities.

**Vehicle supplies:** New items, repair parts, replacement items, motors, bulbs, filters, gaskets etc.

**Small tools and equipment:** Shovels, rakes, brooms, saws, drills, small mowers, chainsaws, etc.

**Fuel:** Fuel for all equipment.

**Uniforms:** Includes the cost of uniforms for each employee.

**Rental:** Warning lights, portable toilets, small tools, pieces of equipment to buildings.

**Travel and Mileage:** New item for attendance to public works conferences and seminars.

**Education:** Continuing education.

**Dues and Subscriptions:** Washington County Public Health, Street Superintendent Association.

**Communications:** Telephone, pagers, cellular.

**Vehicle repairs:** For repairing and maintaining vehicles.

**Street Maintenance:** Cost to cover the expenditure to seal coat approximately one-third of the City streets annually.

**Capital outlay:** Miscellaneous equipment utilized for street repair and maintenance.

***Contracted Services:*** Technical support, curb repair and replacement, tree removal, dust control, vehicle repairs, MnDOT inspections, unanticipated repair work.

***Miscellaneous:*** Unanticipated.

### **COMPOSTING & RECYCLING**

Provide for the continuation of the central compost site program.

***Personal Services:*** Part-time help to receive composting at the City's compost site.

***Operating supplies:*** Signs, repair parts, etc.

***Contracted Services:*** Portable toilets.

***Capital Outlay:*** Unanticipated.

### **GOVERNMENT FACILITIES**

***Public Works Garage:*** Maintenance and utility expenditures.

**CITY OF NEWPORT, MINNESOTA**

**GENERAL FUND  
2017 APPROVED BUDGET**

<u>EXPENDITURES: OPERATIONS &amp; MAINTENANCE</u>	<u>2012 ACTUAL BUDGET</u>	<u>2013 ACTUAL BUDGET</u>	<u>2014 ACTUAL BUDGET</u>	<u>2015 ACTUAL BUDGET</u>	<u>2016 APPROVED BUDGET</u>	<u>2017 APPROVED BUDGET</u>
<b>Streets</b>						
Personnel services (1.94)	245,250	113,612	113,405	109,656	112,140	114,650
PERA	17,933	8,585	8,371	8,210	9,200	9,394
FICA/Medicare	18,841	9,296	9,145	8,052	9,250	9,582
Workers' compensation	18,880	18,192	23,933	13,260	19,000	17,000
Health insurance	31,962	26,757 *	32,067	29,354	32,100	33,170
Full-time overtime	0	3,205	9,035	1,860	4,500	4,600
Part-time personnel	0	4,394	4,330	2,118	6,000	6,000
Education		1,074	836	681	500	500
Operations and supplies	26,980	52,545	46,904	51,151	50,000	50,000
Vehicle supplies	14,094	10,805	13,450	12,791	15,500	15,500
Small tools and equipment	459	1,114	2,752	0	2,000	2,000
Fuel	14,547	17,745	14,010	9,305	17,000	17,000
Uniforms	2,414	1,496	1,014	1,858	4,000	4,000
Computer (2) & phone (5) services	4,861	1,385	1,551	1,789	6,000	6,000
Travel and milage		0	0	0	500	500
Street maintenance	80,818	96,731	79,379	79,739	82,000	82,000
Repairs & maint.-vehicles	3,734	231	3,942	3,069	5,200	5,200
Rentals		51	0	171	3,000	3,000
Dues & Subscriptions		297	0	347	400	400
Contracted services		6,213	9,233	5,496	10,000	10,000
Capital Outlay	202	11,060	0	0	2,000	2,000
Miscellaneous	9,399	1,672	19	655	3,500	3,500
<b>Total Streets</b>	<b>490,374</b>	<b>386,460</b>	<b>373,376</b>	<b>339,562</b>	<b>393,790</b>	<b>395,996</b>
<b>Composting</b>						
Personnel services	4,528	4,364	3,900	4,580	4,290	4,600
FICA			383	284	280	285
Medicare			90	66	75	67
PERA				344	325	345
Operating supplies	685	30	80	244	50	50
Contracted Services	0	0	0	0	600	600
Miscellaneous contractual	513	4,483	473	433	-	-
<b>Total Composting</b>	<b>5,726</b>	<b>8,877</b>	<b>4,926</b>	<b>5,951</b>	<b>5,620</b>	<b>5,947</b>
<b>Public Works Garage</b>						
Operating supplies	374	4,046	2,076	1,965	1,200	2,000
Repairs and maintenance	1,930	1,702	1,399	2,683	1,500	2,000
Utilities	10,578	19,140	18,475	14,677	12,800	15,000
Capital outlay	636	0	10,776	0	2,000	2,000
<b>Total Public Works Garage</b>	<b>13,518</b>	<b>24,888</b>	<b>32,726</b>	<b>19,325</b>	<b>17,500</b>	<b>21,000</b>
<b>Total Public Works</b>	<b>509,618</b>	<b>420,225</b>	<b>411,028</b>	<b>364,838</b>	<b>416,910</b>	<b>422,943</b>

## **PARKS**

Develop, preserve, and enhance parks, natural settings and outdoor spaces for recreation, education, and enjoyment of area citizens. Newport Park Board will collaborate with City Staff and Council, local businesses, volunteers, and other partners to achieve this mission.

**Personnel Services:** Reflects the costs associated with personnel (2.6 FTE) assigned to the Parks Department.

**PERA:** PERA stands for Public Employees Retirement Association.

**Health Insurance:** Health and dental insurance for the employees in the Parks Department.

**Workers Compensation:** Workers Compensation

**Over-time:** Reflects a change in positions. Union contract requires over-time if called out.

**Seasonal Personnel Services:** Seasonal help to maintain the parks and ice rinks.

**Operating Supplies:** Planters, flowers, lumber, grass seed and seed.

**Vehicle supplies:** Licenses lift gates, repair bearings.

**Tools and minor equipment:** Weed trimmer, blades, chain saws, etc.

**Fuel:** Gas, oil, and lubes for all equipment connected to the Parks.

**Uniforms:** Uniforms for seasonal and full-time.

**Rental:** Portable toilets, general rental equipment.

**Phone:** For phone lines at both warming houses

**Miscellaneous contractual:** Includes vehicle repair, equipment repair and contractual needs (i.e. Trugreen Turf service) for the Parks.

**Capital outlay:** Replacement of equipment.

**Miscellaneous:** Unanticipated.

## **RECREATION**

Provide for supervision of recreational activities for the City of Newport youth.

**Personnel Services:** Provides for the hiring of two (2) part-time summer recreation employees.

**Supplies:** Recreation material, paints, crafts.

**Utilities:** Gas, electric.

## **SPECIAL PROJECT CONTRIBUTIONS**

Provide assistance and support for special entities that strengthen the society.

*Newport Athletic Association:* Assistance for the bathroom facilities for the youth baseball/softball programs.

## **MISCELLANEOUS**

*Contingency:* Reflects unanticipated costs to the City that are not covered by line items or for expenditures approved by Council or Administration in response to contracts, special legislation, or policy changes. This also includes monies for painting fire hydrants in 2017.

**CITY OF NEWPORT, MINNESOTA**

**GENERAL FUND  
2017 APPROVED BUDGET**

<u>EXPENDITURES: OPERATIONS &amp; MAINTENANCE</u>	<u>2012 ACTUAL BUDGET</u>	<u>2013 ACTUAL BUDGET</u>	<u>2014 ACTUAL BUDGET</u>	<u>2015 ACTUAL BUDGET</u>	<u>2016 APPROVED BUDGET</u>	<u>2017 APPROVED BUDGET</u>
<b>Parks</b>						
Personnel services (2.6)	144,470	226,392	179,060	216,842	181,900	211,375
Overtime		1,242	4,929	1,586	2,300	2,400
PERA	10,247	15,764	13,339	14,101	14,000	16,033
FICA/Medicare	12,114	30,814	15,094	15,750	15,600	17,425
Health insurance	33,357	31,104 *	30,203	29,082	30,580	41,611
Workers' compensation	11,027	13,474	12,208	9,516	11,000	11,000
Part-time personnel services	10,695	23,349 *	18,029	18,923	19,000	14,000
Education			1,253	2,737		
Operating supplies	7,968	4,415	5,454	7,102	10,000	10,000
Vehicle supplies	2,925	4,731	4,088	4,867	5,200	5,200
Tools and minor equipment	1,880	0	1,636	2,419	3,000	3,000
Fuels	8,601	5,586	7,906	5,730	8,500	8,500
Uniforms	1,231	2,690	1,205	1,990	1,500	1,500
Rental	34	0	0	0	1,500	1,500
Phones (2) - warming houses	1,370	743	572	344	1,500	300
Miscellaneous contractual	8,199	8,790	9,681	9,353	10,000	10,000
Capital outlay	15,167	8,018	3,609	10,148	17,000	17,000
Miscellaneous	0	1,525	464	571	500	500
<b>Total Parks</b>	<b>269,285</b>	<b>378,637</b>	<b>308,730</b>	<b>351,061</b>	<b>333,080</b>	<b>371,343</b>
<b>Recreation</b>						
Personnel services	2,062	2,733	2,486	1,954	2,700	3,000
Supplies	392	342	311	296	500	500
Capital outlay	0	0	0	0	0	0
<b>Total Recreation</b>	<b>2,454</b>	<b>3,075</b>	<b>2,797</b>	<b>2,250</b>	<b>3,200</b>	<b>3,500</b>
<b>Parks Buildings - Warming Houses</b>						
Part time employees		1,220	6,755	6,300	7,500	3,750
Fica		76	419	391	465	233
Medicare		18	98	91	110	54
PERA			0	124	205	103
Operating supplies	0	0	0	0	500	250
Repairs and maintenance	0	1,871	467	0	500	250
Utilities	3,542	4,963	5,636	3,726	5,000	2,500
Capital outlay	0	0	0	0	0	0
<b>Total Parks Buildings</b>	<b>3,542</b>	<b>8,147</b>	<b>13,375</b>	<b>10,632</b>	<b>14,280</b>	<b>7,140</b>
<b>Special Contributions</b>						
Athletic Association	2,913	1,621	309	153	750	500
<b>Total Special Projects</b>	<b>2,913</b>	<b>1,621</b>	<b>309</b>	<b>153</b>	<b>750</b>	<b>500</b>
<b>Total Parks and Recreation</b>	<b>278,194</b>	<b>391,480</b>	<b>325,211</b>	<b>364,096</b>	<b>351,310</b>	<b>382,483</b>
<b>Miscellaneous</b>						
Contingency	0	4,200	9,150	7,463	22,500	20,000
<b>TOTAL EXPENDITURES</b>	<b>2,479,017</b>	<b>2,480,163</b>	<b>2,389,539</b>	<b>2,608,304</b>	<b>2,471,240</b>	<b>2,484,315</b>

## **OTHER FINANCING SOURCES**

The following list outlines the purpose of the special revenue funds and major capital reserve funds.

***Economic Development Authority:*** Money that is to be used to promote development or redevelopment action items in the City.

***Heritage Preservation:*** A revolving fund to pay for the work that Heritage Preservation Consultant performs throughout the year. He receives grant dollars for the work he performs, which pays for his work.

***Parks:*** Money is to be spent of maintenance and replacement items for the parks and recreation programs.

***Equipment Revolving:*** Money for capital equipment purchases – vehicles, mowers, etc.

***Building:*** Money for maintenance at city hall, library, fire stations, garage – roofs, carpeting, painting etc.



**CITY OF NEWPORT, MINNESOTA**

**GENERAL FUND  
2017 APPROVED BUDGET**

<u>EXPENDITURES: OPERATIONS &amp; MAINTENANCE</u>	<u>2012 ACTUAL BUDGET</u>	<u>2013 ACTUAL BUDGET</u>	<u>2014 ACTUAL BUDGET</u>	<u>2015 ACTUAL BUDGET</u>	<u>2016 APPROVED BUDGET</u>	<u>2017 APPROVED BUDGET</u>
Excess (Deficiency) of Revenue over Expenditures	747,673	655,760	779,495	439,567	159,068	436,787
<b><u>Other Financing Sources (uses) net</u></b>						
Economic Dev. Authority	(150,000)	(246,250)	(218,500)	(361,000) *	(25,000)	(75,000)
Heritage Preservation Fund	(7,200)	(7,200)	(7,200)	(9,000)	(9,000)	(9,000)
Parks Fund	(11,800)	(57,000)	(32,000)	(40,000) *	(50,000)	(85,000)
Public Works Building Fund			0			
Buy Forfeiture Fund			0			
Fire Engine Fund			0			
Equipment Fund	(50,000)	(75,000)	(278,000)	(65,000) *	(74,000)	(150,000)
Buildings Fund		(40,000)	(70,000)	(85,000) *	(85,000)	(102,000)
Streetlight Enterprise Fund						
Total Other Financing Sources	<u>(219,000)</u>	<u>(425,450)</u>	<u>(605,700)</u>	<u>(560,000)</u>	<u>(243,000)</u>	<u>(421,000)</u>
Other Financing Sources (uses) net	(219,000)	(425,450)	(605,700)	(560,000)	(243,000)	(421,000)
Net change in fund balance	528,673	230,310	173,795	(120,433)	(83,932)	15,787
Fund Balance: Beginning of Year	1,160,102	1,688,775	1,919,091	2,092,886	1,972,453	1,888,521
Fund Balance: End of Year	<u>\$ 1,688,775</u>	<u>\$ 1,919,085</u>	<u>\$ 2,092,886</u>	<u>1,972,453</u>	<u>1,888,521</u>	<u>1,904,308</u>
Ratio: Fund balance to expenditures	62.6%	66.0%	69.9%	62.3%	69.6%	65.5%

**CITY OF NEWPORT, MINNESOTA**

**WATER ENTERPRISE FUND  
2017 APPROVED BUDGET**

	2011 ACTUAL BUDGET	2012 ACTUAL BUDGET	2013 ACTUAL BUDGET	2014 ACTUAL BUDGET	2015 ACTUAL BUDGET	2016 APPROVED BUDGET	2017 APPROVED BUDGET
Operating revenue	15%	15%					
Water sales	\$ 183,372	\$ 228,980	240,952	266,575	\$ 269,661	\$ 263,956	\$ 281,773
Trunk connection fees	0	0	4,500	0	4,500	120	120
Permits and licenses	3,420	0	1,620	315	404	3,000	3,000
Total operating revenue	<u>186,792</u>	<u>228,980</u>	<u>247,072</u>	<u>266,890</u>	<u>274,565</u>	<u>267,076</u>	<u>284,893</u>
Operating expenses							
Personnel	50,167	20,806	75,888	85,675	83,713	86,100	92,000
Overtime			1,271	5,904	935	2,400	2,400
PERA			4,916	6,513	6,380	6,638	7,080
FICA/Medicare			5,185	6,844	6,430	6,770	7,222
Employee benefits	8,551	5,651	9,663	11,970	12,472	12,125	14,289
Workers Comp			5,867	5,300	3,154	5,300	5,300
Education			706	861	392	1,500	1,500
Fuel			2,000	1,604	860	2,000	2,500
Insurance	6,373	7,032	2,933	2,570	2,280	2,348	2,419
Supplies	22,462	10,235	11,400	15,955	14,637	15,076	15,528
Vehicle supplies			386	3,352	0	3,000	3,000
Tools & minor equip.			1,641	4,711	1,046	2,000	2,000
Repair & maint. supply			2,402	3,491	1,498	3,000	3,000
Professional services			2,275	19,074	22,847	7,500	7,500
Engineering fees				337	0	2,500	2,500
Connection fee			6,107	6,032	6,032	6,000	6,000
Telephone			583	586	262	700	700
Postage			750	788	912	750	750
Utilities (Xcel)	25,985	27,967	32,684	29,032	29,704	30,595	31,513
Gopher State			627	680	600	1,000	1,000
Contracted services			22,643	14,759	6,972	25,000	25,000
Vehicle repair & maint.			3,485	15,870	11,026	5,000	5,000
Depreciation	74,699	74,999	74,999	65,851	70,308	70,002	70,003
Uniforms			695	777	732	1,000	1,000
Capital Expenses			8,821	7,987	9,330	10,000	10,000
Refunds & Reimbursements					248		
Other	28,821	26,051	1,474	11,868	13,969	14,388	14,820
Total operating expenses	<u>217,058</u>	<u>172,741</u>	<u>279,401</u>	<u>328,391</u>	<u>306,739</u>	<u>322,692</u>	<u>334,024</u>
Operating income (loss)	(30,266)	56,239	(32,329)	(61,501)	(32,174)	(55,616)	(49,131)
Cash flows							
Operating income (loss)	(30,266)	56,239	(32,329)	(61,501)	(32,174)	(55,616)	(49,131)
Depreciation	74,699	74,999	74,999	65,851	70,308	70,002	70,003
Change in assets and liabilities	(12,465)	(6,673)	727	(3,569)	(18,638)	(6,671)	(6,671)
Acquisition of capital assets	116,610	0	0	0	0	0	0
Net cash provided (used) by noncapital financing activities			0	0			
Water meter changout	0	(12,655)	(14,832)	(16,673)	(16,673)	(16,673)	(16,673)
Telemetry controls	0	0	0				
2013 Street			0	(2,748)	(2,748)	(2,748)	(2,748)
2014 Street Bond					(4,918)	(21,001)	(20,636)
2016 Street Bond							
2016 Tower Painting							
Interest received	2,921	1,831	416	591	409	300	300
Well #1 rehab	0		0		0	0	0
250,000 Tower Inspection/Maint	0	0			0	0	0
500,000 Tower Inspection/Maint					0		
State Grants and Aids					6,474		
Misc.					1,762		
Transfers Out					(53,104)		
Capital Equipment Replacement	0	0			0	0	0
Net change in net position	151,499	113,741	28,981	(25,177)	(70,501)	(32,407)	(25,556)
Cash and cash equivalents							
Beginning of year	<u>204,421</u>	<u>355,920</u>	<u>469,661</u>	<u>498,642</u>	<u>473,465</u>	<u>402,964</u>	<u>370,556</u>
End of year	<u>\$ 355,920</u>	<u>\$ 469,661</u>	<u>\$ 498,642</u>	<u>\$ 473,465</u>	<u>\$ 402,964</u>	<u>\$ 370,556</u>	<u>\$ 345,001</u>

**CITY OF NEWPORT, MINNESOTA**

**SEWER ENTERPRISE FUND  
2017 APPROVED BUDGET**

	2011 ACTUAL BUDGET	2012 ACTUAL BUDGET	2013 ACTUAL BUDGET	2014 ACTUAL BUDGET	2015 ACTUAL BUDGET	2016 APPROVED BUDGET	2017 APPROVED BUDGET
Operating revenue	3%	3%					
Sewer charges	\$ 330,254	\$ 367,409	376,223	\$ 375,115	\$ 444,816	\$ 413,522	\$ 425,928
Trunk connection fees	0	0	3,000		4,500	0	0
Permits and licenses	21,965	210	315	315	509	3,000	3,000
Total operating revenue	352,219	367,619	379,538	375,430	449,825	416,522	428,928
Operating expenses							
Salaries	47,382	24,667	75,694	85,508	88,374	86,100	92,000
Overtime			2,530	6,032	305	2,300	2,400
PERA			4,993	6,510	6,335	6,460	7,080
FICA/Medicare			5,267	6,807	6,386	6,585	7,222
Employee benefits	8,161	5,655	10,485	12,965	13,501	13,235	15,456
Work Comp			6,079	5,368	3,154	5,450	5,500
Education			621	418	649	1,500	1,500
Supplies	9,562	8,464	727	1,168	0	10,300	10,609
Fuel			2,000	1,604	860	2,000	2,500
Vehicle supplies			0	0	74	3,000	3,000
Repair & maint. supplies			120	3,178	3,858	5,000	5,000
Tools & minor equipment			0	655	160	1,500	1,500
Professional services			2,275	12,487	12,897	2,500	2,500
Engineering fee				670	0		2,500
Telephone			1,208	1,250	547	1,500	550
Postage			724	775	848	750	750
Insurance	6,313	9,035	5,011	5,760	5,463	5,627	5,796
Utilities	5,749	8,248	9,017	11,004	8,032	8,273	8,521
Gopher State			627	680	600	750	750
MCES sewer charges/contracting	171,392	221,122	155,795	247,014	190,469	207,845	220,600
Contractual services (jetting, lift repairs)			543	2,550	1,542	30,000	30,000
Uniforms			545	707	722	1,500	1,500
Dues and subscriptions			0		0	500	500
Depreciation	31,134	33,011	33,014	95,525	45,114	40,000	40,000
Capital Outlay			1,184		9,330		
Refunds & Reimbursements					898		
Other	9,228	4,737	0	90	10,239	10,546	10,863
Total operating expenses	288,921	314,939	318,459	508,725	410,357	453,221	478,596
Operating income (loss)	63,298	52,680	61,079	(133,295)	39,468	(36,699)	(49,668)
Cash flows							
Operating income (loss)	63,298	52,680	61,079	(133,295)	39,468	(36,699)	(49,668)
Depreciation	31,134	33,011	33,014	95,525	45,114	40,000	40,000
Change in assets and liabilities	(19,287)	2,000	(6,455)	53,949	(39,761)	2,002	2,003
Cash flows from noncapital financing activities							
I/I project financing	9,573	(24,064)	(18,878)	(24,064)	(24,064)	(24,064)	(24,064)
I/I project	276,903	(355,152)			0	0	0
2013 Street Bond				(16,731)	(16,731)	(16,731)	(16,731)
2014 Street Bond				(8,169)	(8,169)	(35,002)	(34,393)
2016 Street Bond							
Interest received	4,643	(8,967)	598	911	639	3,062	2,738
State grant and aid			1,500	7,450	49,864		
Telemetry System financing	0	0					
Lift station rehab		(54,000)					
Transfers In					(121,206)		
Capital Equipment Replacement	0					0	0
Change in net position	366,264	(354,492)	70,858	(24,424)	(74,846)	(67,432)	(80,115)
Cash and cash equivalents							
Beginning of year	654,534	1,020,798	666,306	737,164	712,740	637,894	570,462
End of year/Cash	\$ 1,020,798	\$ 666,306	\$ 737,164	\$ 712,740	\$ 637,894	\$ 570,462	\$ 490,347

**CITY OF NEWPORT, MINNESOTA**

**STORM SEWER ENTERPRISE FUND  
2017 APPROVED BUDGET**

	2011 ACTUAL BUDGET	2012 ACTUAL BUDGET	2013 ACTUAL BUDGET	2014 ACTUAL BUDGET	2015 ACTUAL BUDGET	2016 APPROVED BUDGET	2017 APPROVED BUDGET
Operating revenue							
Storm sewer charges	\$ 12,123	\$ 26,949	\$ 22,547	\$ 41,739	\$ 70,973	\$ 82,000	\$ 101,900
Total operating revenue	12,123	26,949	22,547	41,739	70,973	82,000	101,900
Operating expenses							
Salaries	0	0		6,349	10,473	10,550	12,618
PERA				460	785	790	946
FICA/Medicar	0	0		484	783	805	965
Insurance	0	0		1,083	2,410	2,270	3,009
Vehicle Supplies	0	0			0	3,000	3,000
Utilities	0	0			0	0	0
Depreciation	0	0			1,596	1	2
Engineering fees				2,457			
Contracted Services					0		
Other/Street Sweeping	2,111	740	6,933	4,524	630	649	668
Total operating expenses	2,111	740	6,933	15,357	16,677	18,065	21,209
Operating income (loss)	10,012	26,209	15,614	26,382	54,296	63,935	80,691
Cash flows							
Operating income (loss)	10,012	26,209	15,614	26,382	54,296	63,935	80,691
Depreciation	0	0	0	0	0	0	0
Change in assets and liabilities	(337)	(6,123)	21,172	(20,325)	(10,904)	0	0
Interest received	41	177	18	32	29	22	24
2013 Street				(2,903)	(2,903)	(2,903)	(2,903)
2014 Street Bond					(3,279)	(14,001)	(13,757)
2016 Street Bond							
North Ravine Debt Service 2012-2031	0	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Transfer In	0				1,539		
Change in net position	9,716	263	16,804	(16,814)	18,778	27,053	44,055
Cash and cash equivalents							
Beginning of year	4,736	14,789	15,052	31,856	15,042	33,820	60,873
End of year	\$ 14,452	\$ 15,052	\$ 31,856	\$ 15,042	\$ 33,820	\$ 60,873	\$ 104,928

**CITY OF NEWPORT, MINNESOTA**

**STREET LIGHT ENTERPRISE FUND  
2017 APPROVED BUDGET**

	2011 ACTUAL BUDGET	2012 ACTUAL BUDGET	2013 ACTUAL BUDGET	2014 ACTUAL BUDGET	2015 ACTUAL BUDGET	2016 APPROVED BUDGET	2017 APPROVED DRAFT
Operating revenue							
Street light charges	46,267	50,655	57,470	65,440	72,924	76,402	80,224
Total operating revenue	<u>46,267</u>	<u>50,655</u>	<u>57,470</u>	<u>65,440</u>	<u>72,924</u>	<u>76,402</u>	<u>80,224</u>
Operating expenses							
Salaries	0	0	0	6,349	6,964	7,085	7,605
PERA	0	0	0	460	522	535	570
FICA/Medicare				484	522	545	582
Insurance	0	0	5	1,083	1,157	1,285	1,345
Supplies	0	0	0		0	0	0
Utilities	49,115	43,544	48,400	43,458	42,122	49,009	50,480
Depreciation	0	0	0		0	0	0
Other	0	0	0	16	22	0	0
Total operating expenses	<u>49,115</u>	<u>43,544</u>	<u>48,405</u>	<u>51,850</u>	<u>51,309</u>	<u>58,459</u>	<u>60,582</u>
Operating income (loss)	(2,848)	7,111	9,065	13,590	21,615	17,943	19,642
Cash flows							
Operating income (loss)	(2,848)	7,111	9,065	13,590	21,615	17,943	19,642
Depreciation	0	0	0		0	0	0
Change in assets & liabilities	12,000	(735)	(13,521)	2,568	(1,069)	0	0
Interest received	65	49	12	39	37	52	53
Net change in cash and cash equivalents	<u>9,217</u>	<u>6,425</u>	<u>(4,444)</u>	<u>16,197</u>	<u>20,583</u>	<u>17,995</u>	<u>19,695</u>
Cash and cash equivalents							
Beginning of year	<u>168</u>	<u>9,385</u>	<u>15,810</u>	<u>11,366</u>	<u>27,563</u>	<u>48,146</u>	<u>66,141</u>
End of year	<u>\$ 9,385</u>	<u>\$ 15,810</u>	<u>\$ 11,366</u>	<u>\$ 27,563</u>	<u>\$ 48,146</u>	<u>\$ 66,141</u>	<u>\$ 85,836</u>

**CITY OF NEWPORT**

**2014-2021 EQUIPMENT CIP  
2017 APPROVED BUDGET**

**Fund 401**

<u>REVENUE</u>		2014	2015	2016	2017	2018	2019	2020	2021
Transfer from General Fund		\$ 278,000	\$ 65,000	\$ 74,000	\$ 150,000	\$ 23,000	\$ 32,000	\$ -	\$ 40,000
Investment Earnings		\$ 197							
<b>TOTAL REVENUE</b>		<b>\$ 278,197</b>	<b>\$ 65,000</b>	<b>\$ 74,000</b>	<b>\$ 150,000</b>	<b>\$ 23,000</b>	<b>\$ 32,000</b>	<b>\$ -</b>	<b>\$ 40,000</b>
<u>EXPENDITURES</u>									
General									
11 I-Pad replacement				4,000					
Administration computers	Life span					1500	750		
Public Works									
12 GMC Canyon - Bruce	10								
13 Ford Explorer (former squad)	10								
00 Wacker asphalt roller one-ton	20								
03 Ford 550 Utility Truck w&s	15								
99 S-10 Chev Pickup (parks)	15							35,000	
99 Chev 2500 3/4 ton (parks)	15			35,000					
05 Chev 2500 3/4 ton	15							35,000	
09 Chev 2500 Pickup	15								
82 Ford 555 Backhoe	40								
68 Cat 12 Motor Grader	50								
98 John Deere Front End Loader	20								
81 Elgin Pelican Sweeper	20	65,000							
66 Layton Pull Type Paver	30						26,000		
91 Vermeer Chipper	30								25,000
13 Bob Cat Skid Steer	15								
13 Tool Cat 5600 Bobcat	15								
12 Mower -Farris	10								
04 Mower - Farris Mower	10		15,925						
07 Mower - John Deere	10					35,000			
08 JD 1565 Front Mount Mower	15							23,000	
80 Allis Chalmers Tractor	40								
71 Ford 2000 Tractor	50								
14 International Dump Truck	20								
11 International Dump Truck	20								
01 Dump Truck - Sterling	20								
00 Chev HD Dump Truck	15				45,000				
87 Sreco Sewer Rodder	40								
09 Towmaster tandem trailer	20								
95 24' Tandem Trailer	25								
90 Stepp asphalt trailer	30								
93 Leroi Diesel air compressor	30								
Police Department									
14 Ford Explorer squad	5	42,629							
09 Ford Explorer Investigator	5								
03 Chevey Tahoe									
15 Ford Explorer squad	5		43,704						
Squad computers									
Portable Radios									
Fire Department									
70 F-1 GMC 4x4 Grass Rig									
09 Ford CV (former inv. Squad)	5								
82 F-2 Ford 8000 Tanker/Tender							225,000		
13 F- , Emax Typhoon Pumper									
88 F-2 Ford L9000 Pumper									
88 F-1 Ford Crew Grass Rig						65,000			
04 F-1 Sterling Pumper									
05 F-1 Crown VicChief's Vehicle									
67 F-1 10Kw Generator				1,700					
Portable Radios	10								75,000
Structural Firefighting Gear	10			17,300	23000		4,000	10,000	22,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 107,629</b>	<b>\$ 59,629</b>	<b>\$ 58,000</b>	<b>\$ 68,000</b>	<b>\$ 101,500</b>	<b>\$ 255,750</b>	<b>\$ 103,000</b>	<b>\$ 122,000</b>
Excess (Deficiency) of Revenue over Expenditures		\$ 170,568	\$ 5,371	\$ 16,000	\$ 82,000	\$ (78,500)	\$ (223,750)	\$ (103,000)	\$ (82,000)
Fund Balance: Beginning of Year		87,794	258,362	263,733	279,733	361,733	283,233	59,483	(43,517)
Fund Balance: End of Year		<u>\$ 258,362</u>	<u>\$ 263,733</u>	<u>\$ 279,733</u>	<u>\$ 361,733</u>	<u>\$ 283,233</u>	<u>\$ 59,483</u>	<u>\$ (43,517)</u>	<u>\$ (125,517)</u>

CITY OF NEWPORT, MINNESOTA

2014-2021 PARKS CIP  
2017 APPROVED BUDGET

REVENUE	2014	2015	2016	2017	2018	2019	2020	2021
Transfer from General Fund	\$ 32,000	\$ 40,000	\$ 50,000	\$ 85,000	\$ 50,000	\$ 50,000		\$ 23,300
Investments	\$ 41							
Donations	\$ 4,528							
<b>TOTAL REVENUE</b>	<b>\$ 36,568</b>	<b>\$ 40,000</b>	<b>\$ 50,000</b>	<b>\$ 85,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 23,300</b>
<b>EXPENDITURES</b>								
Bailey School Forest								
Install 45' gazebo								
Parkinglot and trail maintenance							5,000	
Busy Beaver Park								
Build shelter with table				15,000				
Fencing			6,000					
Fishing Pier			95,000					
Lions Park								
New lighting for skating						30,000		
Asphalt hockey rink							30,000	
Parkinglot overlay							10,000	
Rink Repair					20,000			
Install new play structure							50,000	
Loveland Park								
Repair warming house	2,817							
Lighting of the skating rink			30,000					
Finish tennis courts								
Parkinglot overlay								
Replace 2 ADA drinking fountains					7,500			
New fencing for backstops		15,785						
Springler system on ball fields								15,000
Pioneer Park								
Veteran's Memorial	2,702							
Install class 5 parking with bituminous				8,500				
Install ADA swing & hard surface					5,000			
Upgrade park lighting								
Run water to large pavilion				5,000				
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,519</b>	<b>\$ 15,785</b>	<b>\$ 131,000</b>	<b>\$ 28,500</b>	<b>\$ 32,500</b>	<b>\$ 30,000</b>	<b>\$ 95,000</b>	<b>\$ 15,000</b>
Excess (Deficiency) of Revenue over Expenditures	\$ 31,049	\$ 24,215	\$ (81,000)	\$ 56,500	\$ 17,500	\$ 20,000	\$ (95,000)	\$ 8,300
Fund Balance: Beginning of Year	11,408	42,457	66,672	-14,328	42,172	59,672	79,672	-15,328
Fund Balance: End of Year	<u>\$ 42,457</u>	<u>\$ 66,672</u>	<u>\$ (14,328)</u>	<u>\$ 42,172</u>	<u>\$ 59,672</u>	<u>\$ 79,672</u>	<u>\$ (15,328)</u>	<u>\$ (7,028)</u>

CITY OF NEWPORT, MINNESOTA

2014-2021 BUILDINGS CIP  
2017 APPROVED BUDGET

REVENUE	2014	2015	2016	2017	2018	2019	2020	2021
Transfer from General Fund	\$ 70,000	\$ 85,000	\$ 85,000	\$ 102,000	\$ 100,000	\$ 50,000	\$ 35,000	\$ 75,000
Investment earnings								
<b>TOTAL REVENUE</b>	<b>\$ 70,000</b>	<b>\$ 85,000</b>	<b>\$ 85,000</b>	<b>\$ 102,000</b>	<b>\$ 100,000</b>	<b>\$ 50,000</b>	<b>\$ 35,000</b>	<b>\$ 75,000</b>
<b>EXPENDITURES</b>								
City Hall								
Upgrade HVAC in Police Department	7,598							
Carpet Council Chambers/Offices			17,000					
Paint interior and exterior			5,000					
Replace roof								
Reconstruct parking lot								
Fire Hall No.1								
Replace HVAC throughout building	8,950							
Tuck point all brink on building			20,000					
Paint exterior of building			7,500					
Paint interior of building			4,000					
Upgrade lighting throughout building			5,500					
Carpet upstairs level								
Reconstruct all driving surfaces						30,000		
Upgrade garage doors & openers							10,000	
Concrete work for aprons & sidewalk							15,000	
Replace roof on east site								50,000
Replace roof on west side								
Fire Hall No.2								
Renovate exterior of building	-	-		-	12,000	-	-	-
Replace HVAC throughout building (2013)					-			
Upgrade lighting & garage doors					6,000			
Upgrade insulation, interior, and roof					11,000			
Reconstruct all driving surfaces						16,000		
Library & Community Center								
Upgrade entry doors								
Foundation repair			8,000					
Install new roof			7,000					
Paint exterior			5,000					
Upgrade lighting				5,000				
Carpeting				5,000				
Public Works								
Paint interior of maint. Shop & exterior						16,500		
Tiling of floor repair	4,630							
Security system				6,000				
Upgrade garage doors & openers								8,000
New floor hoists for heavy equipment								55,000
Reroof building								
Update HVAC for office area								10,000
Upgrade garage HVAC to radiant heat								20,000
Reconstruct all asphalt driving surfaces								
Railroad Club								
Exterior upgrades to siding								
Install new roof			7,000					
Upgrade windows and doors								
Upgrade electrical system & lighting			6,000					
Upgrade HVAC								8,000
Railroad Tower - roof								
		4,099						
<b>TOTAL EXPENDITURES</b>	<b>\$ 21,178</b>	<b>\$ 4,099</b>	<b>\$ 92,000</b>	<b>\$ 16,000</b>	<b>\$ 29,000</b>	<b>\$ 62,500</b>	<b>\$ 25,000</b>	<b>\$ 151,000</b>
Excess (Deficiency) of Revenue over Expenditures	\$ 48,822	\$ 80,901	\$ (7,000)	\$ 86,000	\$ 71,000	\$ (12,500)	\$ 10,000	\$ (76,000)
Fund Balance: Beginning of Year	40,010	88,832	169,733	162,733	248,733	319,733	307,233	317,233
Fund Balance: End of Year	\$ 88,832	\$ 169,733	\$ 162,733	\$ 248,733	\$ 319,733	\$ 307,233	\$ 317,233	\$ 241,233



**CITY OF NEWPORT, MINNESOTA**

**NEWPORT ECONOMIC DEVELOPMENT AUTHORITY  
2017 APPROVED BUDGET**

	2009 ACTUAL BUDGET	2010 ACTUAL BUDGET	2011 ACTUAL BUDGET	2012 ACTUAL BUDGET	2013 ACTUAL BUDGET	2014 ACTUAL BUDGET	2015 ACTUAL BUDGET	2016 APPROVED BUDGET	2017 APPROVED BUDGET
<b>Revenue</b>									
Intergovernmental	\$ -	\$ -	\$ 305,806	\$ 24,405	\$ 109,590	\$ 23,858	\$ 361,000	25,000	75,000
Investment earnings	79	1,000	1,119	2,226	472	561	1,500	750	750
Land Sales								75,000	90,000
Lodging Tax	0	0	0	5,320	5,199	6,681	5,200	-	
Miscellaneous	0	0	0	14,051	13,412	5,663	0	-	
<b>Total Revenue</b>	<b>79</b>	<b>1,000</b>	<b>306,925</b>	<b>46,002</b>	<b>128,673</b>	<b>36,763</b>	<b>367,700</b>	<b>100,750</b>	<b>165,750</b>
<b>Expenditures</b>									
General Government	0	17,642	750	151,698	0		0	-	
Professional consulting services	0	0	0	0	129,572	39,511		40,000	40,000
Special projects									
Red Rock Gateway properties	0	0	0	0	0			150,000	450,000
Business Incentive Program	0	0	0	0					
Façade Improvement Program	0	0	0	0				10,000	10,000
Lions Park extension								11,000	
Matching Grant for Cleanup	0	0	0	0					
Property purchase behind City Hall	0	0	0	0				35,000	35,000
Property purchases on the Levee	0	0	0	0	211,964			100,000	90,000
Property purchases by Mill Pond	0	0	0	0		139,201	350		
Knauff clean-up						216,659	23,063		
Miscellaneous costs	0	0	0	0			32,725	15,000	15,000
<b>Total Expenditures</b>	<b>0</b>	<b>17,642</b>	<b>750</b>	<b>151,698</b>	<b>341,536</b>	<b>395,371</b>	<b>56,138</b>	<b>361,000</b>	<b>640,000</b>
Excess (deficiency) of revenue over expenditures	79	(16,642)	306,175	(105,696)	(212,863)	(358,608)	311,562	(260,250)	(474,250)
<b>Other financing sources</b>									
Transfers in	19,937	108,393	70,000	150,000	246,250	218,500	361,000	25,000	75,000
Transfers out	0	0	0	18,750	0		0		
<b>Net change in fund balances</b>	<b>20,016</b>	<b>91,751</b>	<b>376,175</b>	<b>25,554</b>	<b>33,387</b>	<b>(140,108)</b>	<b>672,562</b>	<b>(235,250)</b>	<b>(399,250)</b>
<b>Fund balances (deficit)</b>									
Beginning of year	49,207	69,223	160,974	537,149	562,703	596,090	455,982	455,982	1,128,544
End of year	<u>\$ 69,223</u>	<u>\$ 160,974</u>	<u>\$ 537,149</u>	<u>\$ 562,703</u>	<u>\$ 596,090</u>	<u>\$ 455,982</u>	<u>\$ 1,128,544</u>	<u>220,732</u>	<u>729,294</u>