



**CITY OF NEWPORT
COUNCIL WORKSHOP MEETING
NEWPORT CITY HALL
NOVEMBER 7, 2013
IMMEDIATELY FOLLOWING THE REGULAR CITY COUNCIL MEETING**

MAYOR: Tim Geraghty
COUNCIL: Tom Ingemann
Bill Sumner
Tracy Rahm
Steve Gallagher

City Administrator: Deb Hill
Supt. of Public Works: Bruce Hanson
Chief of Police: Curt Montgomery
Fire Chief: Mark Mailand
Executive Analyst: Renee Helm

AGENDA

1. Roll call
2. Discuss the 2014 Draft Budgets
3. Adjournment



MEMO

TO: Mayor and Council
FROM: Deb Hill, City Administrator
DATE: October 22, 2013
SUBJECT: 2014 Proposed Budget

Highlights of 2014 Proposed Budget:

General Fund

- LGA increased by \$38,462
- Received a \$10,000 police grant
- Total Budgeted income is increased by \$26,009
- The personnel services for the Executive Analyst position - 90% is now in Administration – half was being charged in planning in 2013
- Professional planning services have been utilized more – this line item was raised by \$20,000 to reflect actual spending
- Insurance was raised by \$12,242 to reflect actual spending
- The police budget is increased by \$31,684 - \$10,000 that is reflected from the police grant, another \$10,000 in a mandatory PERA increase, and \$15,000 in anticipated overtime
- Parks budget is decreased by \$30,243 – this is mainly due to allocating 20% each of Bruce Hanson and John Neska’s time to water and sewer
- Total expenditures are decreased by \$18,658
- \$605,700 in transfers are budgeted

Storm Water

- Rates were increased to meet debt service and future pond cleaning
- 10% of Deb and 2.5% of Renee’s personnel expenses
- Change in cash equivalents is projected to be \$30,747

Street Lights

- Rates were increased to meet future utility costs
- 10% of Deb and 2.5% of Renee’s personnel expenses
- Change in cash equivalents is projected to be \$27,971

Water

- Personnel services include 1FTE public works person, 10% each of Hanson and Neska, 20% of Deb and 2.5% of Renee
- Many line items were added for better budget planning, tracking and transparency
- Education and the like were added due to new employees and their need for training
- Change in cash equivalents for 2013 was (\$26,251), for 2014 it is projected to be (\$12,772)

Sewer

- Personnel services include 1FTE public works person, 10% each of Hanson and Neska, 20% of Deb and 2.5% of Renee

- \$30,000 increase in Met Council charges to reflect actual billing
- Many line items were added for better budget planning, tracking and transparency
- Education and the like were added due to new employees and their need for training
- A \$75,000 lift station rehab is budgeted with the funds coming from cash
- The change in cash equivalents is projected to be (\$68,975)

Buildings CIP

- \$20,000 for new carpet for council chambers, city offices, and fire 1 upper level
- \$30,000 for Fire 1 HVAC replacement
- \$70,000 transfer - \$50,000 total budgeted expenditures

Parks CIP

- \$6000 community garden fence
- \$5000 for warming house repairs - Loveland
- \$15,000 to finish the Veteran’s memorial
- \$8500 to upgrade Pioneer Park lighting
- \$32,000 transfer - \$34,500 total budgeted expenditures

Equipment CIP

- \$65,000 to replace the '81 sweeper
- \$43,000 to replace the '00 Crown Victoria
- \$278,000 transfer - \$108,000 total budgeted expenditures

Summary

| | |
|----------------------|-----------------|
| General Revenue | \$2,127,797 |
| 2011A Cert of Ind. | 89,723 |
| 2010A GO Bonds | 128,361 |
| 2013A GO Bonds | 68,707 |
| Total | \$2,414,588 |
| Preliminary Levy | \$2,420,695 |
| 2013 Levy | \$2,351,000 |
| Total increase | \$61,588 |
| Percent increase | 2.62% |

The change in median market value from 2013 to 2014 is projected to be -5.5%.

For a home valued at \$148,000 in 2013 the actual city tax was \$878.67. For 2014 it is projected to be \$831.54. (See attached tax impact worksheet)

Proposed Pay 2014 Property Tax Impact Worksheet

Taxing District:

1200 Newport

STEP 1 - Calculate the Taxing District's Tax Rate:

| Item | Actual Pay 2013 (A) | Proposed Pay 2014 (B) | % Change (C) |
|---|---------------------|-----------------------|--------------|
| 1. Levy before reduction for state aids | \$2,351,000 | \$2,420,695 | 3.0% |
| 2. State Aids | \$0 | \$0 | 0.0% |
| 3. Certified Property Tax Levy | \$2,351,000 | \$2,420,695 | 3.0% |
| 4. Fiscal Disparity Portion of Levy | \$287,572 | \$329,444 | 14.6% |
| 5. Local Portion of Levy | \$2,063,428 | \$2,091,251 | 1.3% |
| 6. Local Taxable Value | 2,914,326 | 2,899,667 | -0.5% |
| 7. Local Tax Rate | 70.803% | 72.120% | 1.9% |
| 8. Market Value Referenda Levy | \$0 | \$0 | 0.0% |
| 9. Fiscal Disparity Portion of Levy (SD only) | \$0 | \$0 | 0.0% |
| 10. Local Portion of Levy | \$0 | \$0 | 0.0% |
| 11. Referenda Market Value | 0 | 0 | 0.0% |
| 12. Market Value Referenda Rate | 0.00000% | 0.00000% | 0.0% |

STEP 2 - Calculate the Impact of the Taxing District's Rate on Residential Homestead Taxes:

13. Assumes a -5.5% change in market value from 2013 to 2014, which is the city median change.

| (D) Market Value Before Exclusion | (E) Homestead Market Value Exclusion | (F) Taxable Market Value | (G) Tax Capacity | (H) Taxing District Portion of Tax |
|--------------------------------------|---|-----------------------------|---------------------|---------------------------------------|
|--------------------------------------|---|-----------------------------|---------------------|---------------------------------------|

| Actual Pay 2013 | | | | |
|-----------------|---------------------------|-----------|-----------------------------|-------------------------|
| Pay 2013 MV | 76,000 @40% - rem @ 9% | (D) - (E) | 500,000@1.0% rem @ 1.25% | (A7 x G) + (A12 X D) |
| 14. 148,000 | 23,900 | 124,100 | 1,241 | \$878.67 |
| 15. 105,800 | 27,700 | 78,100 | 781 | \$552.97 |
| 16. 158,700 | 23,000 | 135,700 | 1,357 | \$960.80 |
| 17. 264,600 | 13,400 | 251,200 | 2,512 | \$1,778.57 |
| 18. 423,300 | 0 | 423,300 | 4,233 | \$2,997.09 |

| Proposed Pay 2014 | | | | |
|---------------------|---------------------------|-----------|-----------------------------|-------------------------|
| Pay 2014 MV X 0.945 | 76,000 @40% - rem @ 9% | (D) - (E) | 500,000@1.0% rem @ 1.25% | (B7 x G) + (B12 x D) |
| 19. 139,900 | 24,600 | 115,300 | 1,153 | \$831.54 |
| 20. 100,000 | 28,200 | 71,800 | 718 | \$517.82 |
| 21. 150,000 | 23,700 | 126,300 | 1,263 | \$910.88 |
| 22. 250,000 | 14,700 | 235,300 | 2,353 | \$1,696.98 |
| 23. 400,000 | 1,200 | 398,800 | 3,988 | \$2,876.15 |

| Percentage Change from 2013 to 2014 | | | | |
|-------------------------------------|------|-------|-------|-------|
| 24. -5.5% | 2.9% | -7.1% | -7.1% | -5.4% |
| 25. -5.5% | 1.8% | -8.1% | -8.1% | -6.4% |
| 26. -5.5% | 3.0% | -6.9% | -6.9% | -5.2% |
| 27. -5.5% | 9.7% | -6.3% | -6.3% | -4.6% |
| 28. -5.5% | 0.0% | -5.8% | -5.8% | -4.0% |

CITY OF NEWPORT, MINNESOTA

GENERAL FUND
2014 DRAFT BUDGET

| REVENUE | 2010 ACTUAL BUDGET | 2011 ACTUAL BUDGET | 2012 APPROVED BUDGET | 2012 ACTUAL BUDGET | 2013 AMMENDED BUDGET | 2014 DRAFT BUDGET | DIFFERENCE BETWEEN 2013 APPROVED AND 2014 DRAFT |
|--|--------------------------|--------------------------|----------------------------|--------------------------|----------------------------|-------------------------|---|
| Property Taxes | | | | | | | |
| Current ad valorem | \$ 1,437,249 | \$ 1,634,410 | \$ 1,715,821 | \$ 1,825,793 | \$ 1,776,328 | \$ 1,776,328 | 0 |
| Fiscal disparities | 244,626 | 310,234 | 318,838 | 286,461 | 287,572 | 287,572 | 0 |
| Delinquent | 22,670 | 4,908 | 0 | 0 | 0 | 0 | 0 |
| Fire relief | 65,760 | 65,000 | 64,200 | 1,000 | 65,000 | 63,897 | (1,103) |
| Special Assessments/debt service | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Property Taxes | 1,770,305 | 2,014,552 | 2,098,859 | 2,113,254 | 2,128,900 | 2,127,797 | (1,103) |
| Intergovernmental Revenue | | | | | | | |
| Local governmental aid | 588,876 | 588,876 | 588,876 | 589,106 | 588,876 | 627,338 | 38,462 |
| Market Value & other tax credits | (38) | 131 | 0 | 0 | 0 | 0 | 0 |
| Police town aid | 51,292 | 46,565 | 50,000 | 45,308 | 50,000 | 45,000 | (5,000) |
| Police training reimbursement | 2,151 | 2,651 | 3,000 | 2,325 | 2,650 | 2,300 | (350) |
| State fire relief aid | 14,530 | 13,091 | 14,000 | 12,577 | 13,500 | 12,500 | (1,000) |
| Other/miscellaneous grants | 24,949 | 63,166 | 10,000 | 42,820 | 20,000 | 30,000 | 10,000 |
| Total Intergovernmental Revenue | 681,760 | 714,480 | 665,876 | 692,136 | 675,026 | 717,138 | 42,112 |
| Licenses and Permits | | | | | | | |
| Conditional use permits | 0 | 0 | 600 | 2,100 | 0 | 0 | 0 |
| Licenses and permits | 4,384 | 1,740 | 4,500 | 1,180 | 4,500 | 4,500 | 0 |
| Liquor licenses | 8,360 | 8,330 | 8,300 | 8,430 | 8,300 | 8,300 | 0 |
| Cigarette licenses | 500 | 800 | 100 | 250 | 500 | 500 | 0 |
| Building permit fees | 79,848 | 66,218 | 45,000 | 58,387 | 60,000 | 50,000 | (10,000) |
| Animal licenses/citations | 1,975 | 1,970 | 2,000 | 2,305 | 2,000 | 2,000 | 0 |
| Recycling/sanitation | 900 | 4,200 | 1,000 | 3,000 | 1,000 | 1,000 | 0 |
| Total Licenses and Permits | 95,967 | 83,258 | 61,500 | 75,652 | 76,300 | 66,300 | (10,000) |
| Charges for Services | | | | | | | |
| Planning and zoning | 6,431 | 1,050 | 5,500 | 0 | 1,000 | 1,000 | 0 |
| Special assessment search | 0 | 0 | 200 | 0 | 0 | 0 | 0 |
| Accident reports | 107 | 206 | 100 | 153 | 100 | 100 | 0 |
| Antenna franchise fees | 59,150 | 69,132 | 82,000 | 80,591 | 92,000 | 83,000 | (9,000) |
| Miscellaneous | 72 | 9,344 | 250 | 12,595 | 250 | 250 | 0 |
| Total Charges for Services | 65,760 | 79,732 | 88,050 | 93,339 | 93,350 | 84,350 | (9,000) |
| Other Revenue | | | | | | | |
| Fines and forfeits | 52,659 | 70,006 | 48,000 | 58,234 | 48,000 | 52,000 | 4,000 |
| Interest earned on investments | 8,348 | 8,401 | 2,500 | 7,937 | 8,000 | 8,000 | 0 |
| Rent or sale of property | 644 | 2,477 | 0 | 2,138 | 0 | 0 | 0 |
| Donations | 6,995 | 52,055 | 2,000 | 48,884 | 8,000 | 8,000 | 0 |
| Other | 13,050 | 63,938 | 14,000 | 135,116 | 14,000 | 14,000 | 0 |
| Total Other Revenue | 81,696 | 196,877 | 66,500 | 252,309 | 78,000 | 82,000 | 4,000 |
| TOTAL REVENUE | 2,695,488 | 3,088,899 | 2,980,785 | 3,226,690 | 3,051,576 | 3,077,585 | 26,009 |

CITY OF NEWPORT, MINNESOTA

GENERAL FUND
2014 DRAFT BUDGET

| EXPENDITURES: GENERAL GOVERNMENT | 2010 ACTUAL BUDGET | 2011 ACTUAL BUDGET | 2012 APPROVED BUDGET | 2012 ACTUAL BUDGET | 2013 AMMENDED BUDGET | 2014 DRAFT BUDGET | DIFFERENCE BETWEEN 2013 APPROVED AND 2014 DRAFT |
|-----------------------------------|--------------------------|--------------------------|----------------------------|--------------------------|----------------------------|-------------------------|---|
| Mayor and Council | | | | | | | |
| Personnel services | \$ 20,413 | \$ 23,545 | \$ 19,550 | \$ 20,481 | \$ 19,550 | \$ 19,550 | (0) |
| PERA | 598 | 0 | 598 | 228 | 598 | 218 | (380) |
| FICA/Medicare | 1,496 | 0 | 1,496 | 1,567 | 1,496 | 1,496 | 0 |
| Workers Comp | 37 | 0 | 37 | 42 | 46 | 50 | 4 |
| Travel/conferences | 0 | 0 | 300 | 492 | 300 | 300 | 0 |
| Memberships | 20 | 0 | 100 | 65 | 100 | 100 | 0 |
| Education | 365 | 80 | 2,000 | 194 | 2,000 | 1,000 | (1,000) |
| Miscellaneous | 63 | 133 | 0 | 0 | 0 | 0 | 0 |
| Total Mayor and Council | 22,991 | 23,758 | 24,080 | 23,069 | 24,089 | 22,714 | (1,375) |
| Administration | | | | | | | |
| Personnel services | 240,070 | 280,207 | 176,423 | 170,150 | 148,470 | 163,317 | 14,847 |
| PERA | 0 | 0 | 9,745 | 10,312 | 10,764 | 11,841 | 1,077 |
| FICA/Medicare | 0 | 0 | 12,425 | 11,970 | 10,353 | 12,494 | 2,141 |
| Health Insurance | 40,403 | 66,112 | 51,253 | 52,235 | 30,511 | 27,499 | (3,012) |
| Workers Comp | 0 | 0 | 1,138 | 1,443 | 1,389 | 1,900 | 511 |
| Office supplies | 13,129 | 6,153 | 13,523 | 4,655 | 12,500 | 7,500 | (5,000) |
| Computer and phone services | 4,329 | 949 | 1,600 | 761 | 2,600 | 2,000 | (600) |
| Equipment repairs and maintenance | 13,565 | 24,978 | 13,972 | 0 | 14,391 | 14,000 | (391) |
| Travel & mileage | 2,501 | 486 | 2,576 | 1,344 | 500 | 1,500 | 1,000 |
| Printing and publishing | 5,316 | 5,626 | 5,476 | 9,176 | 5,640 | 9,000 | 3,360 |
| Postage | 2,943 | 3,341 | 3,031 | 4,309 | 3,441 | 4,400 | 959 |
| Dues and subscriptions | 6,772 | 6,464 | 6,975 | 6,597 | 6,658 | 6,600 | (58) |
| Education | 4,315 | 2,149 | 2,500 | 2,791 | 4,200 | 4,500 | 300 |
| Contractual services | 15,671 | 14,194 | 16,141 | 3,368 | 14,620 | 10,000 | (4,620) |
| Capital outlay | 338 | 1,686 | 3,000 | 9,474 | 1,737 | 2,000 | 263 |
| Miscellaneous | 1,362 | 5,082 | 6,500 | 9,063 | 5,234 | 5,000 | (234) |
| Total Administration | 350,714 | 417,427 | 326,278 | 297,648 | 273,008 | 283,551 | 10,543 |
| Elections | | | | | | | |
| Temporary employees | 4,539 | 732 | 4,000 | 2,884 | 1,000 | 3,000 | 2,000 |
| Operating supplies | 107 | 0 | 1,600 | 612 | 100 | 800 | 700 |
| Travel and conferences | 0 | 0 | 400 | 0 | 0 | 250 | 250 |
| Printing and publishing | 0 | 0 | 500 | 0 | 0 | 500 | 500 |
| Miscellaneous | 1,066 | 940 | 500 | 1,045 | 500 | 500 | 0 |
| Total Elections | 5,712 | 1,672 | 7,000 | 4,541 | 1,600 | 5,050 | 3,450 |

CITY OF NEWPORT, MINNESOTA

GENERAL FUND
2014 DRAFT BUDGET

| EXPENDITURES: GENERAL GOVERNMENT | 2010 ACTUAL BUDGET | 2011 ACTUAL BUDGET | 2012 APPROVED BUDGET | 2012 ACTUAL BUDGET | 2013 AMMENDED BUDGET | 2014 DRAFT BUDGET | DIFFERENCE BETWEEN 2013 APPROVED AND 2014 DRAFT |
|-----------------------------------|--------------------------|--------------------------|----------------------------|--------------------------|----------------------------|-------------------------|---|
| Professional services | | | | | | | |
| Accounting/audit | 34,765 | 42,930 | 35,000 | 67,165 | 44,218 | 35,000 | (9,218) |
| Engineering | 10,880 | 26,390 | 25,000 | 19,959 | 27,182 | 28,000 | 818 |
| Legal | 72,640 | 72,670 | 72,000 | 62,626 | 74,850 | 72,000 | (2,850) |
| IT, phone support and hardware | 30,100 | 26,253 | 30,000 | 44,949 | 32,960 | 45,000 | 12,040 |
| Financial/Assessment services | 25,596 | 33,498 | 22,000 | 0 | 34,503 | 25,000 | (9,503) |
| Building inspection | 39,047 | 17,929 | 40,000 | 12,315 | 20,000 | 15,000 | (5,000) |
| Insurance | 53,976 | 50,152 | 63,000 | 62,956 | 51,657 | 64,000 | 12,343 |
| Miscellaneous contracted services | 416 | 5,608 | 10,000 | 12,663 | 5,776 | 10,000 | 4,224 |
| Total Professional Services | 267,420 | 275,430 | 297,000 | 282,633 | 291,146 | 294,000 | 2,854 |
| Planning and Zoning | | | | | | | |
| Personnel services | 30,831 | 2,086 | 23,473 | 25,257 | 25,493 | 0 | (25,493) |
| Part time - planning commission | | | | | | 1,800 | 1,800 |
| PERA | 0 | 0 | 1,408 | 1,805 | 1,848 | 0 | (1,848) |
| FICA/Medicare | 0 | 0 | 1,796 | 1,967 | 1,808 | 138 | (1,670) |
| Health Insurance | 0 | 0 | 4,062 | 4,017 | 3,794 | 0 | (3,794) |
| Workers Comp | 0 | 0 | 228 | 139 | 277 | 0 | (277) |
| Planning commission | 0 | 0 | 3,000 | 0 | 3,000 | 0 | (3,000) |
| Operating supplies | 0 | 0 | 100 | 0 | 100 | 700 | 600 |
| Professional services | 15,444 | 61,930 | 4,500 | 30,906 | 10,000 | 30,000 | 20,000 |
| Travel and conferences | 0 | 0 | 500 | 0 | 1,000 | 1,000 | 0 |
| Printing and publishing | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education | 0 | 0 | 0 | 0 | 750 | 750 | 0 |
| Dues and subscriptions | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital outlay | 0 | 0 | 0 | 1,178 | 0 | 0 | 0 |
| Miscellaneous | 16,987 | 4,020 | 0 | 925 | 0 | 0 | 0 |
| Total Planning and Zoning | 63,262 | 68,036 | 39,066 | 66,194 | 48,070 | 34,388 | (13,682) |
| Government Buildings | | | | | | | |
| City Hall | | | | | | | |
| Operating supplies | 1,192 | 676 | 100 | 659 | 100 | 100 | 0 |
| Repairs and maintenance | 3,247 | 1,409 | 6,500 | 1,491 | 6,500 | 6,500 | 0 |
| Utilities | 7,957 | 9,478 | 8,442 | 6,987 | 8,695 | 8,000 | (695) |
| Capital outlay | 358 | 4,737 | 3,500 | 4,161 | 3,500 | 4,000 | 500 |
| Total City Hall | 12,754 | 16,300 | 18,542 | 13,298 | 18,795 | 18,600 | (195) |
| Library | | | | | | | |
| Personnel | 0 | 0 | 12,500 | 13,253 | 12,500 | 13,145 | 645 |
| Supplies | | | | | 320 | 500 | 180 |
| Computer and phones | | | | | | 1,600 | |
| Repairs and maintenance | 0 | 455 | 750 | 727 | 750 | 750 | 0 |
| Utilities | 3,773 | 3,009 | 4,003 | 3,425 | 3,500 | 3,500 | 0 |
| Capital outlay | 0 | 0 | 7,500 | 11,378 | 6,500 | 4,900 | (1,600) |
| Total Library | 3,773 | 3,464 | 24,753 | 28,783 | 23,570 | 24,395 | 825 |
| Railroad Tower | | | | | | | |
| Operating supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Repairs and maintenance | 0 | 0 | 750 | 33 | 300 | 300 | 0 |
| Phone | 0 | 0 | 300 | 0 | 300 | 300 | 0 |
| Utilities | 124 | 489 | 132 | 579 | 520 | 500 | (20) |
| Total Railroad Tower | 124 | 489 | 1,182 | 612 | 1,120 | 1,100 | (20) |
| Total Government Buildings | 16,651 | 20,253 | 44,477 | 42,693 | 43,485 | 44,095 | 610 |
| Total General Government | 726,750 | 806,576 | 737,901 | 716,778 | 681,399 | 683,798 | 2,399 |

CITY OF NEWPORT, MINNESOTA

GENERAL FUND
2014 DRAFT BUDGET

| EXPENDITURES: PUBLIC SAFETY | 2010 ACTUAL BUDGET | 2011 ACTUAL BUDGET | 2012 APPROVED BUDGET | 2012 ACTUAL BUDGET | 2013 AMMENDED BUDGET | 2014 DRAFT BUDGET | DIFFERENCE BETWEEN 2013 APPROVED AND 2014 DRAFT |
|---------------------------------------|--------------------------|--------------------------|----------------------------|--------------------------|----------------------------|-------------------------|---|
| Police Department | | | | | | | |
| Personnel services (7) | 569,885 | 596,916 | 514,723 | 516,562 | 479,683 | 485,565 | 5,882 |
| PERA | 0 | 0 | 68,670 | 71,139 | 69,075 | 80,816 | 11,741 |
| FICA/Medicare | 0 | 0 | 37,257 | 7,782 | 5,953 | 8,438 | 2,485 |
| Workers' Compensation | 0 | 0 | 21,410 | 15,927 | 18,115 | 20,500 | 2,385 |
| Health insurance | 95,265 | 86,682 | 86,048 | 94,173 | 84,692 | 86,448 | 1,756 |
| Overtime | 0 | 0 | 0 | 0 | 15,000 | 30,000 | 15,000 |
| CSO | 0 | 0 | 0 | 0 | 12,000 | 11,200 | (800) |
| Animal control | 0 | 0 | 4,500 | 0 | 3,000 | 1,000 | (2,000) |
| Office supplies | 4,263 | 2,025 | 4,391 | 4,141 | 4,300 | 3,300 | (1,000) |
| Cell phones and pagers | 3,416 | 1,717 | 3,518 | 3,387 | 3,200 | 3,000 | (200) |
| Vehicle supplies | 8,427 | 3,721 | 8,680 | 1,864 | 8,500 | 6,000 | (2,500) |
| Tools and equipment | 804 | 433 | 828 | 820 | 800 | 1,000 | 200 |
| Fuel (8000 gal. per year) | 22,642 | 27,219 | 26,000 | 26,738 | 28,325 | 27,500 | (825) |
| Uniforms | 9,018 | 6,111 | 9,289 | 6,060 | 8,500 | 8,500 | 0 |
| Travel | | | | 30 | | | 0 |
| Departmental services | 9,274 | 8,351 | 5,000 | 258 | 8,602 | 7,500 | (1,102) |
| Memberships and conferences | 450 | 242 | 470 | 445 | 350 | 450 | 100 |
| Education | 4,026 | 3,916 | 4,147 | 2,621 | 4,100 | 5,500 | 1,400 |
| Vehicle repair and maintenance | 3,351 | 470 | 3,452 | 2,142 | 3,500 | 4,000 | 500 |
| Dispatch | 28,745 | 19,811 | 29,607 | 38,720 | 27,000 | 29,000 | 2,000 |
| MDC lease - Washington County | 3,500 | 9,085 | 3,605 | 3,375 | 9,358 | 6,000 | (3,358) |
| Radios 800 MHz - 15 radios @ \$400/yr | 0 | 0 | 6,000 | 0 | 6,180 | 6,200 | 20 |
| Capital outlay | 5,860 | 7,892 | 7,500 | 0 | 7,500 | 7,500 | 0 |
| Total Police Department | 768,926 | 774,591 | 845,095 | 796,184 | 807,733 | 839,417 | 31,684 |
| Animal Control/CSO | | | | | | | |
| Personnel services / CSO | 66 | 0 | 0 | 0 | 0 | 0 | 0 |
| FICA/Medicare | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Animal impound | 166 | 0 | 0 | 0 | 0 | 0 | 0 |
| Uniforms | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Animal Control/CSO | 232 | 0 | 0 | 0 | 0 | 0 | 0 |

CITY OF NEWPORT, MINNESOTA

GENERAL FUND
2014 DRAFT BUDGET

| EXPENDITURES: PUBLIC SAFETY | 2010 ACTUAL BUDGET | 2011 ACTUAL BUDGET | 2012 APPROVED BUDGET | 2012 ACTUAL BUDGET | 2013 AMMENDED BUDGET | 2014 DRAFT BUDGET | DIFFERENCE BETWEEN 2013 APPROVED AND 2014 DRAFT |
|----------------------------------|--------------------------|--------------------------|----------------------------|--------------------------|----------------------------|-------------------------|---|
| Fire Protection | | | | | | | |
| Personnel services (28) | 28,236 | 27,059 | 29,700 | 36,393 | 37,000 | 37,000 | 0 |
| Fica/Medicare | | | | | | 2,600 | 2,600 |
| Workers' compensation insurance | 1,890 | 4,421 | 3,253 | 3,693 | 4,067 | 6,300 | 2,233 |
| Office supplies | 6,689 | 7,210 | 6,000 | 1,739 | 6,000 | 2,500 | (3,500) |
| Vehicle supplies | 11,652 | 6,728 | 4,000 | 8,499 | 4,000 | 4,000 | 0 |
| Tools and equipment | 0 | 172 | 4,000 | 4,055 | 4,000 | 4,000 | 0 |
| Fuel | 1,902 | 3,130 | 2,018 | 1,722 | 3,321 | 2,300 | (1,021) |
| Uniforms | 6,756 | 54,351 | 1,000 | 1,026 | 1,000 | 1,000 | 0 |
| Computers and phones (1-cell) | 2,421 | 1,449 | 2,568 | 1,524 | 1,537 | 1,550 | 13 |
| Radios - 800 MHz (27) * \$400/yr | 0 | 0 | 11,124 | 0 | 11,458 | 11,800 | 342 |
| Travel and conferences | 617 | 1,093 | 655 | 758 | 1,160 | 800 | (360) |
| Memberships and subscriptions | 505 | 3,318 | 536 | 753 | 3,520 | 800 | (2,720) |
| Education | 6,536 | 9,278 | 6,934 | 5,262 | 9,843 | 8,000 | (1,843) |
| Repairs and maintenance | 264 | 759 | 280 | 265 | 805 | 850 | 45 |
| Contractual | 4,604 | 8,904 | 6,500 | 11,425 | 6,500 | 6,500 | 0 |
| Fire Relief | 66,660 | 71,816 | 64,200 | 65,438 | 65,000 | 63,897 | (1,103) |
| State Fire Relief Aid | 13,630 | 13,091 | 14,000 | 12,577 | 13,500 | 12,500 | (1,000) |
| Fire Marshall | 0 | 23 | 3,000 | 0 | 3,000 | 3,000 | 0 |
| Civil Defence | 96 | 678 | 300 | 4,622 | 300 | 300 | 0 |
| Capital outlay | 2,424 | 6,200 | 20,000 | 10,000 | 15,000 | 15,000 | 0 |
| Total Fire Protection | 154,882 | 219,680 | 180,068 | 169,751 | 191,011 | 184,697 | (6,314) |
| Fire Station No. 1 | | | | | | | |
| Operating supplies | 241 | | 500 | 0 | 500 | 500 | 0 |
| Repairs and maintenance | 342 | 444 | 1,000 | 187 | 1,000 | 1,000 | 0 |
| Utilities | 10,600 | 6,602 | 11,246 | 6,359 | 9,222 | 7,500 | (1,722) |
| Capital outlay | 34,201 | 817 | 1,500 | 0 | 6,500 | 1,500 | (5,000) |
| Total Fire Station No. 1 | 45,384 | 7,863 | 14,246 | 6,546 | 17,222 | 10,500 | (6,722) |
| Fire Station No. 2 | | | | | | | |
| Operating supplies | 0 | 0 | 500 | 0 | 500 | 500 | 0 |
| Repairs and maintenance | 175 | 0 | 0 | 0 | 0 | 0 | 0 |
| Utilities | 3,128 | 2,142 | 3,318 | 1,946 | 2,272 | 1,800 | (472) |
| Capital outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Fire Station No. 2 | 3,303 | 2,142 | 3,818 | 1,946 | 2,772 | 2,300 | (472) |
| Total Public Safety | 972,727 | 1,004,276 | 1,043,227 | 974,427 | 1,018,738 | 1,036,914 | 18,176 |

CITY OF NEWPORT, MINNESOTA

GENERAL FUND
2014 DRAFT BUDGET

| EXPENDITURES: OPERATIONS & MAINTENANCE | 2010 ACTUAL BUDGET | 2011 ACTUAL BUDGET | 2012 APPROVED BUDGET | 2012 ACTUAL BUDGET | 2013 AMMENDED BUDGET | 2014 DRAFT BUDGET | DIFFERENCE BETWEEN 2013 APPROVED AND 2014 DRAFT |
|--|--------------------------|--------------------------|----------------------------|--------------------------|----------------------------|-------------------------|---|
| Streets | | | | | | | |
| Personnel services (2) | 242,135 | 197,906 | 200,432 | 245,250 | 107,855 | 105,631 | (2,224) |
| PERA | 0 | 0 | 12,026 | 17,933 | 7,820 | 7,965 | 145 |
| FICA/Medicare | 0 | 0 | 15,333 | 18,841 | 7,574 | 8,405 | 831 |
| Workers' compensation | 0 | 0 | 14,094 | 18,880 | 13,158 | 5,421 | (7,737) |
| Health insurance | 47,253 | 37,338 | 28,643 | 31,962 | 29,519 | 31,821 | 2,302 |
| Full-time overtime | 0 | 0 | 0 | 0 | 10,000 | 4,180 | (5,820) |
| Part-time personnel | 0 | 0 | 6,000 | 0 | 6,000 | 6,000 | 0 |
| Education | | | | | | 500 | 500 |
| Operations and supplies | 39,550 | 68,063 | 40,737 | 26,980 | 70,105 | 50,000 | (20,105) |
| Vehicle supplies | 5,173 | 17,779 | 5,328 | 14,094 | 18,312 | 15,000 | (3,312) |
| Small tools and equipment | 537 | 280 | 553 | 459 | 288 | 2,000 | 1,712 |
| Fuel | 17,844 | 16,909 | 18,379 | 14,547 | 17,416 | 15,000 | (2,416) |
| Uniforms | 4,572 | 3,817 | 4,709 | 2,414 | 3,932 | 4,000 | 68 |
| Computer (2) and phone (5) services | 3,720 | 5,966 | 3,832 | 4,861 | 6,145 | 9,000 | 2,855 |
| Cell phones (3) | | | | 0 | | | 0 |
| Travel and milage | | | | | | 500 | 500 |
| Street maintenance | 11,861 | 61,056 | 80,000 | 80,818 | 62,888 | 80,000 | 17,112 |
| Repairs and maintenance-vehicles | 5,778 | 3,956 | 5,951 | 3,734 | 4,075 | 5,000 | 925 |
| Rentals | | | | | | 3,000 | 3,000 |
| Dues and Subscriptions | | | | | | 400 | 400 |
| Contracted services | | | | | | 10,000 | 10,000 |
| Capital Outlay | | | | 202 | | 2,000 | 2,000 |
| Miscellaneous | 3,171 | 19,321 | 3,266 | 9,399 | 19,901 | 3,000 | (16,901) |
| Total Streets | 381,594 | 432,391 | 439,283 | 490,374 | 384,988 | 368,823 | (16,165) |
| Composting | | | | | | | |
| Personnel services | 5,311 | 0 | 4,500 | 4,528 | 4,500 | 4,500 | 0 |
| Operating supplies | 14 | 210 | 500 | 685 | 500 | 50 | (450) |
| Contracted Services | 0 | 0 | 0 | 0 | 0 | 600 | 600 |
| Miscellaneous contractual | 0 | 500 | 0 | 513 | 0 | 0 | 0 |
| Total Composting | 5,325 | 710 | 5,000 | 5,726 | 5,000 | 5,150 | 150 |
| Public Works Garage | | | | | | | |
| Operating supplies | 527 | 125 | 500 | 374 | 500 | 1,000 | 500 |
| Repairs and maintenance | 2,810 | 5,595 | 750 | 1,930 | 750 | 1,500 | 750 |
| Utilities | 14,147 | 11,422 | 15,009 | 10,578 | 12,500 | 12,500 | 0 |
| Capital outlay | 0 | 0 | 1,500 | 636 | 2,000 | 2,000 | 0 |
| Total Public Works Garage | 17,484 | 17,142 | 17,759 | 13,518 | 15,750 | 17,000 | 1,250 |
| Total Public Works | 404,403 | 450,243 | 462,042 | 509,618 | 405,738 | 390,973 | (14,765) |

CITY OF NEWPORT, MINNESOTA

GENERAL FUND
2014 DRAFT BUDGET

| EXPENDITURES: OPERATIONS & MAINTENANCE | 2010 ACTUAL BUDGET | 2011 ACTUAL BUDGET | 2012 APPROVED BUDGET | 2012 ACTUAL BUDGET | 2013 AMMENDED BUDGET | 2014 DRAFT BUDGET | DIFFERENCE BETWEEN 2013 APPROVED AND 2014 DRAFT |
|---|--------------------------|--------------------------|----------------------------|--------------------------|----------------------------|-------------------------|---|
| Parks | | | | | | | |
| Personnel services (3) | 205,570 | 256,856 | 164,971 | 144,470 | 224,290 | 180,795 | (43,495) |
| Overtime | | | | | | 2,035 | 2,035 |
| PERA | 0 | 0 | 9,898 | 10,247 | 15,490 | 13,255 | (2,235) |
| FICA/Medicare | 0 | 0 | 12,620 | 12,114 | 18,317 | 15,440 | (2,877) |
| Health insurance | 49,941 | 46,157 | 31,368 | 33,357 | 33,523 | 35,112 | 1,589 |
| Workers' compensation | 0 | 0 | 3,562 | 11,027 | 7,928 | 7,928 | 0 |
| Part-time personnel services | 0 | 0 | 4,700 | 10,695 | 15,145 | 19,000 | 3,855 |
| Operating supplies | 8,232 | 10,555 | 8,479 | 7,968 | 10,800 | 10,000 | (800) |
| Vehicle supplies | 3,179 | 2,733 | 3,274 | 2,925 | 2,500 | 5,000 | 2,500 |
| Tools and minor equipment | 870 | 138 | 896 | 1,880 | 1,500 | 3,000 | 1,500 |
| Fuels | 697 | 71 | 718 | 8,601 | 4,015 | 7,500 | 3,485 |
| Uniforms | 351 | 1,397 | 362 | 1,231 | 1,500 | 1,500 | 0 |
| Rental | 0 | 554 | 0 | 34 | 1,500 | 1,500 | 0 |
| Quest phone lines - warming houses (2) | 890 | 1,258 | 0 | 1,370 | 1,300 | 1,500 | 200 |
| Miscellaneous contractual | 7,180 | 10,853 | 7,500 | 8,199 | 7,500 | 10,000 | 2,500 |
| Capital outlay | 2,850 | 3,783 | 2,936 | 15,167 | 15,600 | 17,000 | 1,400 |
| Miscellaneous | 0 | 388 | 0 | 0 | 400 | 500 | 100 |
| Total Parks | 279,760 | 334,743 | 251,284 | 269,285 | 361,308 | 331,065 | (30,243) |
| Recreation | | | | | | | |
| Personnel services | 1,759 | 2,241 | 2,500 | 2,062 | 2,500 | 2,700 | 200 |
| Supplies | 284 | 256 | 500 | 392 | 500 | 500 | 0 |
| Capital outlay | 0 | 0 | 500 | 0 | 0 | 0 | 0 |
| Total Recreation | 2,043 | 2,497 | 3,500 | 2,454 | 3,000 | 3,200 | 200 |
| Parks Buildings - Warming Houses | | | | | | | |
| Part time employees | | | | | | 7,500 | 7,500 |
| Fica | | | | | | 465 | 465 |
| Medicare | | | | | | 110 | 110 |
| Operating supplies | 286 | 0 | 0 | 0 | 0 | 500 | 500 |
| Repairs and maintenance | 0 | 432 | 500 | 0 | 500 | 500 | 0 |
| Utilities | 4,786 | 2,684 | 5,000 | 3,542 | 5,000 | 5,000 | 0 |
| Capital outlay | 0 | 1,815 | 0 | 0 | 0 | 0 | 0 |
| Total Parks Buildings | 5,072 | 4,931 | 5,500 | 3,542 | 5,500 | 14,075 | 8,575 |
| Special Contributions | | | | | | | |
| Athletic Association | 100 | 7,237 | 5,000 | 2,913 | 5,000 | 2,000 | (3,000) |
| Total Special Projects | 100 | 7,237 | 5,000 | 2,913 | 5,000 | 2,000 | (3,000) |
| Total Parks and Recreation | 286,975 | 349,408 | 265,284 | 278,194 | 374,808 | 350,340 | (24,468) |
| Capital outlay | | | | | | | |
| Property Purchase | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | | | | | | | |
| Contingency | 8,661 | 1,000 | 10,000 | 0 | 10,000 | 10,000 | 0 |
| TOTAL EXPENDITURES | 2,399,516 | 2,611,503 | 2,518,454 | 2,479,017 | 2,490,683 | 2,472,025 | (18,658) |

CITY OF NEWPORT, MINNESOTA

GENERAL FUND
2014 DRAFT BUDGET

| EXPENDITURES: OPERATIONS & MAINTENANCE | 2010 ACTUAL BUDGET | 2011 ACTUAL BUDGET | 2012 APPROVED BUDGET | 2012 ACTUAL BUDGET | 2013 AMMENDED BUDGET | 2014 DRAFT BUDGET | DIFFERENCE BETWEEN 2013 APPROVED AND 2014 DRAFT |
|---|--------------------------|--------------------------|----------------------------|--------------------------|----------------------------|-------------------------|---|
| Excess (Deficiency) of Revenue over Expenditures | 295,972 | 477,396 | 462,331 | 747,673 | 560,893 | 605,560 | 44,667 |
| Other Financing Sources (uses) net | | | | | | | |
| Economic Development Authority | 0 | (70,000) | (250,000) | (150,000) | (245,000) | (218,500) | 26,500 |
| Heritage Preservation Fund | (7,200) | (7,200) | (7,200) | (7,200) | (7,200) | (7,200) | 0 |
| Parks Fund | 0 | (11,800) | (11,800) | (11,800) | (57,000) | (32,000) | 25,000 |
| Public Works Building Fund | (153,457) | 0 | 0 | 0 | 0 | 0 | 0 |
| Buy Forfeiture Fund | (2,784) | (288) | 0 | 0 | 0 | 0 | 0 |
| Fire Engine Fund | (64,032) | (64,032) | 0 | 0 | 0 | 0 | 0 |
| Equipment Fund | 0 | 0 | (50,000) | (50,000) | (75,000) | (278,000) | (203,000) |
| Buildings Fund | 0 | 0 | 0 | 0 | (40,000) | (70,000) | (30,000) |
| Streetlight Enterprise Fund | 0 | (12,000) | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources | (227,473) | (165,320) | (319,000) | (219,000) | (424,200) | (605,700) | (181,500) |
| Other Financing Sources (uses) net | (227,473) | (165,320) | (319,000) | (219,000) | (424,200) | (605,700) | (181,500) |
| Net change in fund balance | 68,499 | 312,076 | 143,331 | 528,673 | 136,693 | (140) | (136,833) |
| Fund Balance: Beginning of Year | 779,527 | 848,026 | 1,160,102 | 1,160,102 | 1,688,775 | 1,825,468 | 136,693 |
| Fund Balance: End of Year | \$ 848,026 | \$ 1,160,102 | \$ 1,303,433 | \$ 1,688,775 | \$ 1,825,468 | \$ 1,825,328 | (140) |
| Ratio: Fund balance to expenditures | 35.3% | 41.8% | 45.9% | 62.6% | 62.6% | 59.3% | |

CITY OF NEWPORT, MINNESOTA

**WATER ENTERPRISE FUND
2014 DRAFT BUDGET**

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|---|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| | ACTUAL | ACTUAL | APPROVED BUDGET | DRAFT BUDGET | DRAFT BUDGET | DRAFT BUDGET | DRAFT BUDGET |
| Operating revenue | 15% | 15% | 0% | | | | |
| Water sales | \$ 183,372 | \$ 228,980 | \$ 190,000 | \$ 231,630 | \$ 247,265 | \$ 263,956 | \$ 281,773 |
| Trunk connection fees | 0 | 0 | 120 | 120 | 120 | 120 | 120 |
| Permits and licenses | 3,420 | 0 | 100 | 3,000 | 3,000 | 3,000 | 3,000 |
| Total operating revenue | <u>186,792</u> | <u>228,980</u> | <u>190,220</u> | <u>234,750</u> | <u>250,385</u> | <u>267,076</u> | <u>284,893</u> |
| Operating expenses | | | | | | | |
| Personnel | 50,167 | 20,806 | 66,673 | 82,465 | 87,820 | 90,545 | 93,261 |
| Overtime | | | | 2,200 | 2,266 | 2,334 | 2,488 |
| PERA | | | | 6,138 | 6,531 | 6,734 | 6,942 |
| FICA/Medicare | | | | 6,477 | 6,891 | 7,105 | 7,325 |
| Employee benefits | 8,551 | 5,651 | 20,298 | 12,900 | 13,287 | 13,686 | 14,096 |
| Workers Comp | | | | 5,300 | 5,300 | 5,300 | 5,300 |
| Education | | | | 1,500 | 1,500 | 1,500 | 1,500 |
| Fuel | | | | 1,000 | 1,500 | 2,000 | 2,500 |
| Insurance | 6,373 | 7,032 | 6,761 | 2,500 | 2,575 | 2,652 | 2,732 |
| Supplies | 22,462 | 10,235 | 23,830 | 10,000 | 10,300 | 10,609 | 10,927 |
| Vehicle supplies | | | | 3,000 | 3,000 | 3,000 | 3,000 |
| Tools and minor equipment | | | | 2,000 | 2,000 | 2,000 | 2,000 |
| Repair and maintenance supply | | | | 3,000 | 3,000 | 3,000 | 3,000 |
| Professional services | | | | 7,500 | 7,500 | 7,500 | 7,500 |
| Connection fee | | | | 6,000 | 6,000 | 6,000 | 6,000 |
| Telephone | | | | 700 | 700 | 700 | 700 |
| Postage | | | | 750 | 750 | 750 | 750 |
| Utilities (Xcel) | 25,985 | 27,967 | 27,567 | 28,000 | 28,840 | 29,705 | 30,596 |
| Gopher State | | | | 1,000 | 1,000 | 1,000 | 1,000 |
| Contracted services | | | | 25,000 | 25,000 | 25,000 | 25,000 |
| Vehicle repair and maintenance | | | | 5,000 | 5,000 | 5,000 | 5,000 |
| Depreciation | 74,699 | 74,999 | 70,000 | 70,000 | 70,001 | 70,002 | 70,003 |
| Uniforms | | | | 1,000 | 1,000 | 1,000 | 1,000 |
| Capital Expenses | | | | 10,000 | 10,000 | 10,000 | 10,000 |
| Other | 28,821 | 26,051 | 30,000 | | 0 | 0 | 0 |
| Total operating expenses | <u>217,058</u> | <u>172,741</u> | <u>245,129</u> | <u>293,430</u> | <u>301,761</u> | <u>307,122</u> | <u>312,621</u> |
| Operating income (loss) | (30,266) | 56,239 | (54,909) | (58,680) | (51,376) | (40,046) | (27,728) |
| Cash flows | | | | | | | |
| Operating income (loss) | (30,266) | 56,239 | (54,909) | (58,680) | (51,376) | (40,046) | (27,728) |
| Depreciation | 74,699 | 74,999 | 70,000 | 70,000 | 70,001 | 70,002 | 70,003 |
| Change in assets and liabilities | (12,465) | (6,673) | (6,672) | (6,671) | (6,671) | (6,671) | (6,671) |
| Acquisition of capital assets | 116,610 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net cash provided (used) by noncapital financing activities | | | | | | | |
| Water meter changout | 0 | (12,655) | (16,673) | (16,673) | (16,673) | (16,673) | (16,673) |
| Telemetry controls | 0 | 0 | 0 | | (12,500) | (12,500) | (12,500) |
| 2013 Street | | | | (2,748) | (2,748) | (2,748) | (2,748) |
| Interest received | 2,921 | 1,831 | 2,000 | 2,000 | 300 | 300 | 300 |
| Well #1 rehab | 0 | | 0 | 0 | 0 | 0 | 0 |
| 250,000 Tower Inspection/Maint | 0 | 0 | (10,000) | 0 | 0 | 0 | 0 |
| 500,000 Tower Inspection/Maint | 0 | 0 | (10,000) | | 0 | 0 | 0 |
| Net change in cash and cash equivalents | 151,499 | 113,741 | (26,254) | (12,772) | (19,667) | (8,336) | 3,983 |
| Cash and cash equivalents | | | | | | | |
| Beginning of year | <u>204,421</u> | <u>355,920</u> | <u>469,661</u> | <u>443,407</u> | <u>430,635</u> | <u>410,968</u> | <u>402,632</u> |
| End of year | <u>\$ 355,920</u> | <u>\$ 469,661</u> | <u>\$ 443,407</u> | <u>\$ 430,635</u> | <u>\$ 410,968</u> | <u>\$ 402,632</u> | <u>\$ 406,615</u> |

CITY OF NEWPORT, MINNESOTA

**SEWER ENTERPRISE FUND
2014 DRAFT BUDGET**

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|---|--------------|------------|--------------------|-----------------|-----------------|-----------------|-----------------|
| | ACTUAL | ACTUAL | APPROVED BUDGET | DRAFT BUDGET | DRAFT BUDGET | DRAFT BUDGET | DRAFT BUDGET |
| Operating revenue | 3% | 3% | | | | | |
| Sewer charges | \$ 330,254 | \$ 367,409 | \$ 378,431 | \$ 389,784 | \$ 401,478 | \$ 413,522 | \$ 425,928 |
| Trunk connection fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Permits and licenses | 21,965 | 210 | 0 | 3,000 | 3,000 | 3,000 | 3,000 |
| Total operating revenue | 352,219 | 367,619 | 378,431 | 392,784 | 404,478 | 416,522 | 428,928 |
| Operating expenses | | | | | | | |
| Salaries | 47,382 | 24,667 | 66,674 | 84,965 | 87,514 | 90,139 | 92,844 |
| Overtime | | | | 2,200 | 2,200 | 2,200 | 2,275 |
| PERA | | | | 6,319 | 6,345 | 6,535 | 6,700 |
| FICA/Medicare | | | | 6,668 | 6,868 | 7,075 | 7,200 |
| Employee benefits | 8,161 | 5,655 | 21,367 | 12,245 | 12,612 | 12,991 | 13,380 |
| Work Comp | | | | 5,368 | 5,450 | 5,450 | 5,500 |
| Education | | | | 1,500 | 1,500 | 1,500 | 1,500 |
| Supplies | 9,562 | 8,464 | 10,144 | 10,000 | 10,000 | 10,300 | 10,609 |
| Fuel | | | | 1,000 | 1,500 | 2,000 | 2,500 |
| Vehicle supplies | | | | 3,000 | 3,000 | 3,000 | 3,000 |
| Repair and maintenance supplies | | | | 5,000 | 5,000 | 5,000 | 5,000 |
| Tools and minor equipment | | | | 1,500 | 1,500 | 1,500 | 1,500 |
| Professional services | | | | 2,500 | 2,500 | 2,500 | 2,500 |
| Telephone | | | | 1,500 | 1,500 | 1,500 | 1,500 |
| Postage | | | | 750 | 750 | 750 | 750 |
| Insurance | 6,313 | 9,035 | 6,697 | 4,500 | 4,600 | 4,738 | 4,880 |
| Utilities | 5,749 | 8,248 | 6,099 | 6,000 | 6,180 | 6,365 | 6,556 |
| Gopher State | | | | 750 | 750 | 750 | 750 |
| MCES sewer charges/contracting | 171,392 | 221,122 | 150,000 | 180,000 | 182,000 | 184,000 | 186,000 |
| Contractual services (jetting, lift repairs) | | | | 30,000 | 30,000 | 30,000 | 30,000 |
| Uniforms | | | | 1,500 | 1,500 | 1,500 | 1,500 |
| Dues and subscriptions | | | | 500 | 500 | 500 | 500 |
| Depreciation | 31,134 | 33,011 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Capital Outlay | | | | | | | |
| Other | 9,228 | 4,737 | 9,790 | | 0 | 0 | 0 |
| Total operating expenses | 288,921 | 314,939 | 310,771 | 407,765 | 413,769 | 420,293 | 426,944 |
| Operating income (loss) | 63,298 | 52,680 | 67,660 | (14,981) | (9,292) | (3,771) | 1,983 |
| Cash flows | | | | | | | |
| Operating income (loss) | 63,298 | 52,680 | 29,391 | (14,981) | (9,292) | (3,771) | 1,983 |
| Depreciation | 31,134 | 33,011 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Change in assets and liabilities | (19,287) | 2,000 | 2,000 | 2,000 | 2,001 | 2,002 | 2,003 |
| Cash flows from noncapital financing activities | | | | | | | |
| I/I project financing | 9,573 | (24,064) | (24,064) | (24,064) | (24,064) | (24,064) | (24,064) |
| I/I project | 276,903 | (355,152) | 0 | 0 | 0 | 0 | 0 |
| 2013 Street | | | | | (16,731) | (16,731) | (16,731) |
| Interest received | 4,643 | (8,967) | 2,908 | 3,069 | 2,738 | 2,653 | 2,593 |
| Telemetry System financing | 0 | 0 | 0 | | (12,500) | (12,500) | (12,500) |
| Lift station rehab | 0 | (54,000) | 0 | (75,000) | 0 | 0 | 0 |
| Vehicle purchase | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net change in cash and cash equivalents | 366,264 | (354,492) | (26,855) | (68,975) | (17,847) | (12,412) | (6,716) |
| Cash and cash equivalents | | | | | | | |
| Beginning of year | 654,534 | 1,020,798 | 666,306 | 639,451 | 570,476 | 552,628 | 540,216 |
| End of year | \$ 1,020,798 | \$ 666,306 | \$ 639,451 | \$ 570,476 | \$ 552,628 | \$ 540,216 | \$ 533,501 |

CITY OF NEWPORT, MINNESOTA

STORM SEWER ENTERPRISE FUND
2014 DRAFT BUDGET

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|---|-----------|-----------|--------------------|-----------------|-----------------|-----------------|-----------------|
| | ACTUAL | ACTUAL | APPROVED BUDGET | DRAFT BUDGET | DRAFT BUDGET | DRAFT BUDGET | DRAFT BUDGET |
| Operating revenue | | | | | | | |
| Sewer charges | \$ 12,123 | \$ 26,949 | \$ 30,000 | \$ 40,000 | \$ 60,000 | \$ 80,000 | \$ 100,000 |
| Total operating revenue | 12,123 | 26,949 | 30,000 | 40,000 | 60,000 | 80,000 | 100,000 |
| Operating expenses | | | | | | | |
| Salaries | 0 | 0 | 0 | 6,485 | 6,680 | 6,880 | 7,086 |
| Employee benefits | 0 | 0 | 0 | 2,693 | 2,774 | 2,857 | 2,943 |
| Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 1 | 2 |
| Other/Street Sweeping | 2,111 | 740 | 762 | 3,500 | 3,605 | 3,713 | 3,825 |
| Total operating expenses | 2,111 | 740 | 762 | 12,678 | 13,058 | 13,451 | 13,856 |
| Operating income (loss) | 10,012 | 26,209 | 29,238 | 27,322 | 46,942 | 66,549 | 86,144 |
| Cash flows | | | | | | | |
| Operating income (loss) | 10,012 | 26,209 | 29,238 | 27,322 | 46,942 | 66,549 | 86,144 |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Change in assets and liabilities | 318 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest received | 41 | 177 | 16 | 18 | 20 | 22 | 24 |
| 2013 Street | | | | | (2,903) | (2,903) | (2,903) |
| North Ravine Debt Service 2012-2031 | 0 | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) |
| Net change in cash and cash equivalents | 10,371 | 6,386 | 9,254 | 7,340 | 24,059 | 43,668 | 63,265 |
| Cash and cash equivalents | | | | | | | |
| Beginning of year | 4,736 | 15,107 | 21,493 | 30,747 | 38,087 | 62,145 | 105,813 |
| End of year | \$ 15,107 | \$ 21,493 | \$ 30,747 | \$ 38,087 | \$ 62,145 | \$ 105,813 | \$ 169,079 |

CITY OF NEWPORT, MINNESOTA

**STREET LIGHT ENTERPRISE FUND
2014 DRAFT BUDGET**

| | 2011 ACTUAL | 2012 ACTUAL | 2013 APPROVED BUDGET | 2014 DRAFT BUDGET | 2015 DRAFT BUDGET | 2016 DRAFT BUDGET | 2017 DRAFT BUDGET |
|---|----------------|----------------|----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Operating revenue | | | | | | | |
| Street light charges | 46,267 | 50,655 | 56,227 | 83,454 | 87,210 | 91,134 | 95,235 |
| Total operating revenue | 46,267 | 50,655 | 56,227 | 83,454 | 87,210 | 91,134 | 95,235 |
| Operating expenses | | | | | | | |
| Salaries | 0 | 0 | 0 | 6,485 | 6,680 | 6,485 | 6,680 |
| Employee benefits | 0 | 0 | 0 | 2,693 | 2,774 | 2,693 | 2,774 |
| Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Utilities | 49,115 | 43,544 | 44,850 | 46,196 | 47,582 | 49,009 | 50,479 |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total operating expenses | 49,115 | 43,544 | 44,850 | 55,374 | 57,035 | 58,187 | 59,933 |
| Operating income (loss) | (2,848) | 7,111 | 11,377 | 28,080 | 30,175 | 32,947 | 35,302 |
| Cash flows | | | | | | | |
| Operating income (loss) | (2,848) | 7,111 | 11,377 | 28,080 | 30,175 | 32,947 | 35,302 |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Change in assets and liabilities | 12,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest received | 65 | 49 | 50 | 50 | 51 | 52 | 53 |
| Net change in cash and cash equivalents | 9,217 | 7,160 | 11,426 | 28,131 | 30,226 | 32,999 | 35,355 |
| Cash and cash equivalents | | | | | | | |
| Beginning of year | 168 | 9,385 | 16,545 | 27,971 | 56,102 | 86,328 | 119,327 |
| End of year | \$ 9,385 | \$ 16,545 | \$ 27,971 | \$ 56,102 | \$ 86,328 | \$ 119,327 | \$ 154,682 |

CITY OF NEWPORT, MINNESOTA

EQUIPMENT CIP
2014 DRAFT BUDGET

Fund 401

| REVENUE | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|--|------------------|-------------------|-------------------|------------------|------------------|--------------------|-------------------|-------------------|
| Transfer from General Fund | \$ 50,000 | \$ 75,000 | \$ 278,000 | \$ 65,000 | \$ 50,000 | \$ 50,000 | \$ 100,000 | \$ 100,000 |
| Investment Earnings | \$ 841 | | | | | | | |
| TOTAL REVENUE | \$ 50,841 | \$ 75,000 | \$ 278,000 | \$ 65,000 | \$ 50,000 | \$ 50,000 | \$ 100,000 | \$ 100,000 |
| EXPENDITURES | | | | | | | | |
| Public Works | | | | | | | | |
| 02 S-10 Pickup | 18,702 | | | | | | | |
| 00 One-ton | | | | 45,000 | | | | |
| 03 Utility Truck water and sewer | | | | | | | 100,000 | |
| 99 S-10 Pickup (parks) | | | | | | | | |
| 99 3/4 ton (parks) | | | | | | | | |
| 05 3/4 ton | | | | | | | | |
| 82 Ford Backhoe | | | | | | | | |
| 68 Motor Grader | | | | | | | | |
| 98 Front End Loader | | | | | | | | |
| 81 Sweeper | | | 65,000 | | | | | |
| 98 Loader - John Deere | | | | | | | | |
| 66 Paver | | | | | | 26,000 | | |
| 91 Chipper | | | | | | 26,523 | | |
| 96 Skid Steer | | 31,562 | | | | | | |
| 01 Mower -Farris | | 19,000 | | | | | | |
| 03 Mower - Farris Mower | | | | | | | 35,000 | |
| 06 Mower - John Deere | | | | | | | | |
| 87 Dump Truck - Ford | | 150,000 | | | | | | |
| 90 Dump Truck - Ford | | | | | | | | |
| 03 Dump Truck - Sterling | | | | | | | | |
| Police Department | | | | | | | | |
| 13 Ford Explorer | 41,284 | | | | | | | |
| 09 Ford CV | | | | | | | | 43,000 |
| 09 Ford CV | | | | | 43,500 | | | |
| 09 Ford Explorer Investigator | | | | | | | | |
| 00 Ford CV | | | 43,000 | | | | | |
| 03 Chevy Tahoe 4x4 | | | | | | 43,000 | | |
| Portable Radios | | | | | | | | |
| Fire Department | | | | | | | | |
| 70 F-1 Grass Rig | | | | | | | | |
| 82 F-2 Tanker/Tender | | | | | | | | 150,000 |
| 86 F-1 Rescue | | | | 450,000 bonds | | | | |
| 88 F-2 Pumper | | | | Replace with '86 | | | | |
| 88 F-1 Grass Rig | | | | | 40,000 | | | |
| 04 F-1 Pumper | | | | | | | | |
| 05 F-1 Chief's Vehicle | | | | | | Replace with Tahoe | | |
| 67 F-1 10kw Generator | | | | | | 70,000 | | |
| TOTAL EXPENDITURES | \$ 59,986 | \$ 200,562 | \$ 108,000 | \$ 45,000 | \$ 83,500 | \$ 165,523 | \$ 135,000 | \$ 193,000 |
| Excess (Deficiency) of Revenue over Expenditures | \$ (9,145) | \$ (125,562) | \$ 170,000 | \$ 20,000 | \$ (33,500) | \$ (115,523) | \$ (35,000) | \$ (93,000) |
| Fund Balance: Beginning of Year | 218,803 | 209,658 | 84,096 | 254,096 | 274,096 | 240,596 | 125,074 | 90,074 |
| Fund Balance: End of Year | \$ 209,658 | \$ 84,096 | \$ 254,096 | \$ 274,096 | \$ 240,596 | \$ 125,074 | \$ 90,074 | \$ (2,927) |

CITY OF NEWPORT, MINNESOTA

PARKS CIP
2014 DRAFT BUDGET

| REVENUE | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Transfer from General Fund | \$ 11,800 | \$ 57,000 | \$ 32,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 |
| Investments | \$ 170 | | | | | | | |
| Donations | \$ 1,212 | | | | | | | |
| TOTAL REVENUE | \$ 13,182 | \$ 57,000 | \$ 32,000 | \$ 40,000 |
| EXPENDITURES | | | | | | | | |
| Bailey School Forest | | | | | | | | |
| Install 45' gazebo | 25,697 | | | | | | | |
| Parkinglot and trail maintenance | | | | | | | | |
| Busy Beaver Park | | | | | | | | |
| Build shelter with table | | | | | | 15,000 | | |
| Community Garden | | | | | | | | |
| Install Fence | | | 6,000 | | | | | |
| Lions Park | | | | | | | | |
| New lighting for skating | | | | | | | | 30,000 |
| Asphalt hockey rink | | | | | | | | |
| Parkinglot overlay | | | | | | | | |
| Rink Repair | | | | | | | 20,000 | |
| Install new play structure | | | | | | 50,000 | | |
| Loveland Park | | | | | | | | |
| Repair warming house | | | 5,000 | | | | | |
| Lighting of the skating rink | | | | | 30,000 | | | |
| Finish tennis courts | | 64,800 | | | | | | |
| Parkinglot overlay | 33,144 | | | | | | | |
| Replace 2 ADA drinking fountains | | | | | | | 7,500 | |
| New fencing for backstops | | | | 16,000 | | | | |
| Springler system on ball fields | | | | | | | | 15,000 |
| Pioneer Park | | | | | | | | |
| Veteran's Memorial | | | 15,000 | | | | | |
| Install class five parking area with bituminous | | | | | | 8,500 | | |
| Install ADA swing and hard surface | | | | | | | 5,000 | |
| Upgrade park lighting | | | 8,500 | | | | | |
| Run water to large pavilion | | | | | 5,000 | | | |
| TOTAL EXPENDITURES | \$ 58,841 | \$ 64,800 | \$ 34,500 | \$ 16,000 | \$ 35,000 | \$ 73,500 | \$ 32,500 | \$ 45,000 |
| Excess (Deficiency) of Revenue over Expenditures | \$ (45,659) | \$ (7,800) | \$ (2,500) | \$ 24,000 | \$ 5,000 | \$ (33,500) | \$ 7,500 | \$ (5,000) |
| Fund Balance: Beginning of Year | 73,994 | 28,335 | 20,535 | 18,035 | 42,035 | 47,035 | 13,535 | 21,035 |
| Fund Balance: End of Year | \$ 28,335 | \$ 20,535 | \$ 18,035 | \$ 42,035 | \$ 47,035 | \$ 13,535 | \$ 21,035 | \$ 16,035 |

CITY OF NEWPORT, MINNESOTA

BUILDINGS CIP
2014 DRAFT BUDGET

| REVENUE | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Transfer from General Fund | \$ 40,000 | \$ 70,000 | \$ 50,000 | \$ 55,000 | \$ 60,000 | \$ 65,000 | \$ 70,000 |
| TOTAL REVENUE | \$ 40,000 | \$ 70,000 | \$ 50,000 | \$ 55,000 | \$ 60,000 | \$ 65,000 | \$ 70,000 |
| EXPENDITURES | | | | | | | |
| City Hall | | | | | | | |
| Upgrade HVAC in Police Department | | - | 7,500 | - | - | - | - |
| Carpet Council Chambers/Offices | | 17,000 | | | | | |
| Paint interior and exterior | | | | 5,000 | | | |
| Replace roof | | | | | 30,000 | | |
| Reconstruct parking lot | | | | | | | |
| Fire Hall No.1 | | | | | | | |
| Replace HVAC throughout building | | 30,000 | - | - | | | - |
| Tuck point all brick 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 | | 3,000 | | | | | |
| Reconstruct all driving surfaces | | | | | | 30,000 | |
| Upgrade garage doors & openers | | | | | | | |
| Concrete work for aprons and sidewalk | | | | | | | |
| Replace roof on east site | | | | | | | |
| Replace roof on west side | | | | | | | |
| Fire Hall No.2 | | | | | | | |
| Renovate exterior of building | | - | - | 12,000 | - | - | - |
| Replace HVAC throughout building | - | | done | | - | - | - |
| 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 | 12,000 | | | | | | |
| Foundation repair | | | 8,000 | | | | |
| Install new roof | | | 15,000 | | | | |
| Paint exterior | | | 5,000 | | | | |
| Upgrade lighting | | | | | 5,000 | | |
| Carpeting | | | | | 5,000 | | |
| Public Works | | | | | | | |
| Paint interior of maint. Shop and exterior | | | 16,500 | | | | |
| Tiling of floor repair | | | 5,000 | | | | |
| Security system | | | 6,000 | | | | |
| Upgrade garage doors & openers | | | | | | | |
| New floor hoists for heavy equipment | | | | | | | |
| Reroof building | | | | | | | |
| Update HVAC for office area | | | | | | | |
| Upgrade garage HVAC to radiant heat | | | | | | | |
| Reconstruct all asphalt driving surfaces | | | | | | | |
| Railroad Club | | | | | | | |
| Exterior upgrades to siding | | | | | | | |
| Install new roof | | | 12,000 | | | | |
| Upgrade windows and doors | | | | | | | - |
| Upgrade electrical system & lighting | | | | 6,000 | | | |
| Upgrade HVAC | | | | | | | |
| Railroad Tower | | | | | | | |
| TOTAL EXPENDITURES | \$ 12,000 | \$ 50,000 | \$ 92,000 | \$ 49,000 | \$ 40,000 | \$ 41,000 | \$ 16,000 |
| Excess (Deficiency) of Revenue over Expenditures | \$ 28,000 | \$ 32,000 | \$ (42,000) | \$ 6,000 | \$ 20,000 | \$ 24,000 | \$ 54,000 |
| Fund Balance: Beginning of Year | - | 28,000 | 60,000 | 18,000 | 24,000 | 44,000 | 68,000 |
| Fund Balance: End of Year | \$ 28,000 | \$ 60,000 | \$ 18,000 | \$ 24,000 | \$ 44,000 | \$ 68,000 | \$ 122,000 |