



**City of Newport**  
2024 Adopted  
General Fund and Enterprise Fund Budgets  
Capital Improvement Plans

Prepared and Presented By:

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City Administrator

December 2023



# MEMO

TO: Honorable Mayor, City Council, and Newport Community  
FROM: Joe Hatch, City Administrator  
DATE: December 7, 2023  
SUBJECT: 2024 Levy, Budget, and Capital Improvement Plan (CIP)

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## Background

The Newport City Council met several times in the past months preparing the 2024 budget and CIP. Discussions began in July based on budget assumptions and continued into August and September. Many assumptions are now known, and staff present a 2024 budget with focus on the priorities of the community including parks, trails, and public safety.

## Items of Note for Budget and CIP

- City staff implemented a new team approach for budget planning this year.
- Residential assessed property values increased by 9.6%
- The median home value increased by \$27,900 to \$318,900.
- Debt service decreased by \$8,080 to \$1,139,094.
- Local Government Aid (LGA) increased by \$41,584 to \$494,059.
- Deficit spending is a significant part of the general fund budget.

## Highlights of 2024 Proposed CIP and City Budget

- Continued investments in Newport parks and trails/quality of life.
  - Newport dog park.
  - Busy Beaver playground equipment and redesign.
  - Trails.
  - Future Investments.
    - Loveland Park.
    - Lions Park.
    - Trails.
    - Cedar Lane.

- Emergency Response Focus
  - Ability for city to respond to loss of power.
  - Overall response to any emergency incident.
  - Safety gear for river rescue.
  - Functional safety vehicles for response.
  - Public Safety costs have increased based on contract with Washington County, and we have an increase in staffing levels for the Fire Department.
- Area Study Results and Implementation
  - Code Enforcement Process Improvements
  - Zoning Code Rewrite
  - Trails Master Plan
- Other
  - Increases in costs to maintain City Hall.

**Recommendation**

Staff recommends the Newport City council approve resolution number 2023-60 approving the 2024 Newport levy at \$3,797,102.00, budget, and CIP.

## **PROPERTY TAXES**

***Current ad valorem:*** Established by the State Legislature with Levy Limits.

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

## **INTERGOVERNMENTAL REVENUE**

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

## **LICENSES & PERMITS**

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

***Liquor licenses:*** Fees paid to the City for all liquor licensing.

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

***Building permits:*** Fees collected by the City for all building permits. In 2023, the City contracted with the City of West Saint Paul 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 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  
2024 ADOPTED BUDGET**

REVENUE	2020 ACTUAL BUDGET	2021 ACTUAL BUDGET	2022 ACTUAL BUDGET	2023 APPROVED BUDGET	2024 APPROVED BUDGET
<b>Property Taxes</b>					
Current ad valorem	1,893,896	1,858,170	2,056,081	1,968,627	2,210,008
Ad valorem in lieu (Rec&Eng Center)					63,000
Fiscal disparities	381,122	368,425	247,813	370,980	313,735
Fire relief	15,938	5,396			
Special Assessments/debt service					
Total Property Taxes	2,290,956	2,231,991	2,303,894	2,339,607	2,586,743
<b>Intergovernmental Revenue</b>					
Local governmental aid	563,975	527,195	527,195	452,475	494,059
Market Value & other tax credits					
Police town aid					
Police training reimbursement					
State fire relief aid	24,582	23,969	12,749	24,000	
Other/miscellaneous grants	36,814	78,576	18,631	25,000	35,000
Total Intergovernmental Revenue	625,371	629,740	558,575	501,475	529,059
<b>Licenses and Permits</b>					
Conditional use permits	1,950	2,000	3,150	1,700	2,000
Licenses and permits	600	150	475		1,000
Liquor licenses	273	1,350	8,660	8,600	8,600
Cigarette licenses		1,000	1,000	750	1,000
Building permit fees	371,947	478,655	122,389	100,000	100,000
Animal licenses/citations	1,095	1,395	1,290	1,400	1,400
Recycling/sanitation	2,100	1,800	1,200	2,400	2,100
Total Licenses and Permits	377,965	486,350	138,164	114,850	116,100
<b>Charges for Services</b>					
Planning and zoning					
Special assessment search	-				
Accident reports					
Antenna franchise fees	94,203	95,878	99,903	98,000	75,000
Miscellaneous	15,864	57,790		22,000	24,000
Total Charges for Services	110,067	153,668	99,903	120,000	99,000
<b>Other Revenue</b>					
Fines and forfeits	24,642	32,470	27,390	27,000	28,000
Interest earned on investments	76,825	8,737	(74,942)	20,000	25,000
Billboard/rent/sale property	-	123,015	151,290	156,588	161,129
Donations	564	10,769	270	3,500	3,500
Other	77,364	38,896	28,333	50,000	50,000
Total Other Revenue	179,395	213,887	132,341	257,088	267,629
<b>TOTAL REVENUE</b>	<b>3,583,754</b>	<b>3,715,636</b>	<b>3,232,877</b>	<b>3,333,020</b>	<b>3,598,531</b>

## **MAYOR & COUNCIL**

*Personal Services:* Mayor & Council salary. Mayor - \$6,000/year, Council - \$4,000/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 leadership to the Newport City Council; provide citizens of Newport with professional admin. services; maintain all municipal records; assist the public in matters of Health, Welfare and Safety.

*Personnel services:* Reflects all costs associated with the personnel (3 FTE) for Admin. 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 including awards, plaques, coffee service, copy, etc.

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

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

*Travel & Mileage:* Transportation allowance for travel and meals at conferences and official meetings.

*Printing & Publication:* Informational material for public notices.

*Postage:* Mailings of official city business.

*Dues & Subscriptions:* League of MN Cities, MN Managers Association, 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, including recruitment and training.

*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  
2024 ADOPTED BUDGET**

<u>EXPENDITURES: GENERAL GOVERN</u>	2020 ACTUAL BUDGET	2021 ACTUAL BUDGET	2022 ACTUAL BUDGET	2023 APPROVED BUDGET	2024 APPROVED BUDGET
<b>Mayor and Council</b>					
Personnel services	22,560	22,560	22,600	25,200	25,200
PERA	909	690	690	1,260	1,260
FICA/Medicare	1,726	1,726	1,401	1,928	1,563
Medicare			328		365
Workers Comp	98	92	88	100	100
Education	208	95	439	1,500	1,500
Computer & phone service		589	596	750	750
Travel/conferences	47	10	220	1,200	1,200
Memberships	270		30	400	400
Miscellaneous			62		
Total Mayor and Council	25,818	25,762	26,454	32,338	32,338
<b>Administration</b>					
Personnel services (2.6)	224,141	249,937	274,819	263,000	256,000
PERA	17,283	18,745	17,416	20,300	19,200
FICA	17,227	18,766	16,488	20,650	15,872
Medicare			3,857		3,712
Health Insurance	25,826	34,355	40,514	55,650	44,600
Workers Comp	2,070	1,804	2,207	2,300	2,300
Office supplies	3,229	3,903	4,869	7,000	6,000
Education	815	1,691	2,967	5,000	5,000
Computer & phone services	9,204	10,989	11,010	12,000	12,000
Postage	2,946	1,459	3,144	3,500	3,500
Travel & mileage	1,297	1,334	2,778	3,500	3,500
Printing and publishing	1,540	1,034	2,190	3,000	3,000
Miscellaneous	7,444	31,048	14,502	16,000	16,000
Dues and subscriptions	7,531	6,590	6,521	8,300	7,500
Contractual services	9,106	11,699	9,622	13,000	13,000
Capital outlay		-		2,000	2,000
Total Administration	329,659	393,354	412,904	435,200	413,184
<b>Elections</b>					
Temporary employees	4,143	1,217	3,976	700	12,000
Operating supplies	723	92	372	700	700
Travel and conferences				100	100
Printing and publishing					
Miscellaneous	172			500	200
Total Elections	5,038	1,309	4,348	2,000	13,000
<b>Rental Inspections</b>					
Part-time employees	-		481	4,200	4,200
FICA/Medicare					
Total Inspections	-	-	481	4,200	4,200

## **PROFESSIONAL SERVICES**

Provide for the specialized services that require expert knowledge in the specific fields.

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

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

**Legal:** Legal related work and legal retainer for attendance of Council meeting and special meeting.

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

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

**Building Inspector:** Contracted building inspection services with the City of West Saint Paul.

**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 \$30/member/meeting.

**Operating supplies:** Supplies to be used to cover expenses associated with materials and other supplies necessary to 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 Bolton & Menk.

**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  
2024 ADOPTED BUDGET**

<b>EXPENDITURES: GENERAL GOVERN</b>	<b>2020 ACTUAL BUDGET</b>	<b>2021 ACTUAL BUDGET</b>	<b>2022 ACTUAL BUDGET</b>	<b>2023 APPROVED BUDGET</b>	<b>2024 APPROVED BUDGET</b>
<b>Professional services</b>					
Accounting/audit	32,236	37,021	39,764	37,000	42,000
Engineering	82,380	96,048	53,750	80,000	80,000
Legal	69,510	64,381	113,589	88,000	100,000
IT, phone support & hardware	11,035	16,711	24,776	20,000	30,000
Financial/Assessment services	31,911	44,973	35,278	42,000	42,000
Building inspection	209,895	221,285	71,377	85,000	83,000
Insurance	50,263	55,668	58,106	58,000	82,000
Misc. contracted services	18,858	22,107	38,707	45,000	47,000
Total Professional Services	506,088	558,194	435,347	455,000	506,000
<b>Planning and Zoning</b>					
Personnel services	1,260	1,500	1,050	1,800	3,000
FICA	96	115	65	138	186
Medicare			15		44
Operating/Education			45	500	500
Professional services	25,468	31,624	33,796	58,000	40,000
Travel and conferences				1,000	1,000
Total Planning & Zoning	26,824	33,239	34,971	61,438	44,730
<b>Government Buildings</b>					
<b>City Hall/Public Safety Building</b>					
Operating supplies	141	200	2,641	4,000	4,000
Repairs and maintenance	100	50	1,971	6,000	25,000
Utilities	6,125	7,101	19,337	45,000	38,000
Capital outlay				14,000	14,000
Total City Hall	6,366	7,351	23,949	69,000	81,000
<b>Library</b>					
Personnel	15,586	15,770	19,567	25,000	26,500
PERA	1,019	982	1,239	1,875	1,988
FICA	966	978	1,214	1,550	1,643
Medicare	226	229	283	363	384
Supplies	624	263	502	1,100	500
Computer and phones	4,125	2,936	2,756	2,500	3,000
Repairs and maintenance	32	777	544	750	750
Utilities	2,078	2,364	3,959	4,500	4,500
Contracted Services	1,730	1,730	1,762	2,500	2,000
Capital outlay				4,500	1,500
Total Library	26,386	26,028	31,825	44,638	42,765
<b>Railroad Tower</b>					
Repairs and maintenance				200	200
Utilities	367	349	294	800	400
Total Railroad Tower	367	349	294	1,000	600
Total Government Buildings	33,119	33,728	56,068	114,638	124,365
Total General Government	926,546	1,045,586	970,573	1,104,813	1,137,816

## **POLICE SERVICES**

The City of Newport contracts law enforcement services with Washington County Sheriff's Office.

*Personnel Services:* Reflects all the costs associated with contracting with Washington County Sheriff's Office for police services and code enforcement through the City of West Saint Paul.

*Animal Control:* For transportation and boarding

## **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.

*Personnel Services:* Reflects pay per hour for 20-25 paid-on-call fire fighters.

*Workers Compensation:* Workers Compensation

*Office supplies:* Stationary, paper supplies.

*Vehicle supplies:* Reflects radio repair, parts for servicing, 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 radios.

*Travel & Conferences:* Training.

*Memberships:* Membership dues.

*Subscriptions:* Professional information.

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

*Contractual:* Vehicle repairs and maintenance. Physicals and inoculations.

*Fire Relief:* The City of Newport's Fire Relief Association for retirement transferred to PERA in 2023.

*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.

**CITY OF NEWPORT, MINNESOTA  
GENERAL FUND  
2024 ADOPTED BUDGET**

EXPENDITURES: PUBLIC SAFETY	2020 ACTUAL BUDGET	2021 ACTUAL BUDGET	2022 ACTUAL BUDGET	2023 APPROVED BUDGET	2024 APPROVED BUDGET
<b>Law Enforcement</b>					
Personnel services	574,469	871,814	914,649	1,026,148	1,067,109
CSO	338	565		7,000	7,000
Animal control	4,999	4,003	4,179	6,500	5,500
Total Police Department	579,806	876,382	918,828	1,039,648	1,079,609
<b>Fire Protection</b>					
Personnel services (25)	49,784	60,789	57,318	100,000	130,000
Civil Defence				300	-
Fica	3,931	4,678	3,572	6,200	8,060
Medicare			836	1,450	1,885
Workers' comp. insurance	10,338	7,668	8,560	12,000	12,000
Office supplies	29	1,005	3,216	2,000	2,500
Education	6,662	4,569	7,817	11,000	11,000
Fuel	1,912	3,494	3,856	8,000	8,000
Vehicle supplies	1,683	3,528	1,832	3,500	3,500
Repairs & maintenance	8,541	16,717	6,043	10,000	10,000
Tools and equipment	3,842	2,691	7,127	5,000	13,000
Computers & phones (1-cell)	5,343	6,095	5,024	7,500	7,500
Computers					10,000
Radios - 800 MHz (27) * \$400/yr	13,271	12,675	14,941	16,000	16,000
Travel and conferences	101			1,000	1,000
Uniforms	1,469	2,293	4,548	3,000	3,500
Memberships & subscriptions	1,800	150	1,240	2,100	1,100
Contractual & Fire Inspections	7,432	8,160	11,508	13,500	16,000
Fire Relief	15,938	5,396	455		
State Fire Relief Aid	22,902	23,969	26,719	24,000	5,000
Capital outlay				7,500	7,500
Total Fire Protection	154,978	163,877	164,612	234,050	267,545
<b>Fire Station No. 1</b>					
Operating supplies			109		
Repairs and maintenance	484	1,288	(497)		
Utilities	5,995	6,906	10,479		
Capital outlay					
Total Fire Station No. 1	6,479	8,194	10,091		
<b>Fire Station No. 2</b>					
Operating supplies			51		
Repairs and maintenance					
Utilities	1,648	1,988	2,561		
Capital outlay					
Total Fire Station No. 2	1,648	1,988	2,612		
Total Public Safety	742,911	1,050,441	1,096,143	1,273,698	1,347,154

## **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 roadways .

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

**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:** Staff attendance to public works conferences and seminars.

**Education:** Continuing education.

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

**Communications:** Telephone and cellular phones.

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

**Street Maintenance:** Cost to cover annual street maintenance.

**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, etc.

**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 toilet.

*Capital Outlay:* Unanticipated.

## **GOVERNMENT FACILITIES**

*Public Works Garage:* Maintenance and utility expenditures.

**CITY OF NEWPORT, MINNESOTA  
GENERAL FUND  
2024 ADOPTED BUDGET**

EXPENDITURES: OPERATIONS & MA	2020 ACTUAL BUDGET	2021 ACTUAL BUDGET	2022 ACTUAL BUDGET	2023 APPROVED BUDGET	2024 APPROVED BUDGET
<b>Streets</b>					
Personnel services (1.94)	126,432	129,990	129,847	137,000	140,500
Full-time overtime	3,480	561	2,641	6,000	6,000
PERA	9,743	9,791	9,678	10,725	10,988
FICA	9,204	9,117	7,856	10,940	9,083
Medicare			1,838		2,124
Health insurance	35,187	37,172	34,686	24,950	26,900
Workers' compensation	45,502	6,605	31,184	49,000	37,000
Education			200	1,500	1,000
Operations and supplies	58,635	64,498	68,538	70,000	72,000
Fuel	6,581	13,300	11,013	26,000	17,000
Vehicle supplies	15,930	13,710	4,167	17,000	15,000
Repairs & maint.-general					3,000
Street maintenance	86,197	79,919	87,022	90,000	92,000
Small tools and equipment	1,914	3,344	202	4,000	3,000
Computer (2) & phone (5) services	2,178	3,429	1,610	4,000	3,000
Travel and milage			186	500	500
Repairs & maint.-vehicles	6,827	6,045	10,124	7,000	9,500
Rentals				3,000	3,000
Uniforms	2,454	2,659	3,217	3,500	3,500
Miscellaneous	372	1,334	372	3,500	2,000
Dues & Subscriptions	508		1,265	700	1,500
Contracted services	5,491	17,980	14,795	16,000	16,800
Capital Outlay				1,200	1,200
Total Streets	416,635	399,454	420,441	486,515	476,595
<b>Composting</b>					
Personnel services	4,394	5,152	6,683	6,600	8,800
PERA	330	386	485	495	660
FICA	272	319	414	409	546
Medicare	64	75	97	96	128
Operating supplies				250	250
Contracted Services		559	915	1,400	1,200
Miscellaneous contractual	350				
Total Composting	5,410	6,492	8,594	9,250	11,583
<b>Public Works Garage</b>					
Operating supplies	3,978	6,766	4,065	6,500	6,500
Repairs and maintenance	2,668	3,116	774	3,500	3,500
Utilities	17,114	18,949	21,882	30,000	26,000
Capital outlay		5,249		3,000	3,000
Total Public Works Garage	23,760	34,080	26,721	43,000	39,000
Total Public Works	445,805	440,026	455,756	538,764	527,178

## **PARKS**

Develop and enhance parks, natural settings and outdoor spaces for education and enjoyment. The Park Board will work with Staff, Council, local businesses, volunteers, and partners to achieve this mission.

**Personnel Services:** Reflects the costs associated with personnel (3.35 FTE) assigned to the Parks Dept.

**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:** Full-time Overtime for emergency services.

**Seasonal Personnel Services:** Seasonal help to maintain the parks.

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

**Vehicle supplies:** Licenses lift gates, repairs, etc.

**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, etc.

**Phone:** For phone lines.

**Miscellaneous contractual:** Includes vehicle repair, equipment repair and contractual needs.

**Capital outlay:** Replacement of equipment.

**Miscellaneous:** Unanticipated.

## **RECREATION**

Mailers and discounted rates for residents to participate in the City of Woodbury's Rec Program. **Personnel**

**Services:** Cost of brochure, mailing and participation fees.

**Supplies:** Recreation material.

## **PARKS BUILDINGS-WARMING HOUSES**

Provide for ice rink warming house supervision during open hours.

Part-time Employees: Part-time employees warming house supervision.

Operating supplies: Items necessary to maintain this service.

Repairs and maintenance: Items for needed maintenance.

Utilities: Warming house heating and electrical expenses.

## **MISCELLANEOUS**

**Contingency:** Reflects unanticipated costs to the City that are not covered by line items.

**CITY OF NEWPORT, MINNESOTA  
GENERAL FUND  
2024 ADOPTED BUDGET**

<u>EXPENDITURES: OPERATIONS &amp; MA</u>	2020 ACTUAL BUDGET	2021 ACTUAL BUDGET	2022 ACTUAL BUDGET	2023 APPROVED BUDGET	2024 APPROVED BUDGET
<b>Parks</b>					
Personnel services (3.35)	253,287	273,767	302,098	262,000	270,810
Full-time Overtime			406	4,400	4,400
PERA	20,654	21,453	18,871	19,980	20,641
FICA	20,498	21,226	15,520	22,139	18,861
Medicare			3,629		4,411
Health insurance	35,705	38,051	44,756	55,350	59,400
Workers' compensation	5,712	33,295	8,755	8,500	10,000
Seasonal/Part-time personnel	18,527	12,176	1,072	23,000	29,000
Education		1,953	913	4,000	2,500
Operating supplies	9,627	7,910	13,612	11,000	14,500
Fuel	5,280	7,113	8,583	13,000	12,000
Vehicle supplies	5,986	5,220	311	6,500	6,500
Tools and minor equipment	230	1,232	627	3,000	2,000
Phones (2) - warming houses		32	134	300	300
Travel and Mileage			527		1,000
Rental		441		1,500	1,500
Uniforms	3,255	2,765	4,080	3,900	4,500
Miscellaneous	2,530	1,010	1,274	5,000	3,500
Dues and Subscriptions		1,500		1,500	1,500
Miscellaneous contractual	8,153	9,884	18,978	18,000	20,000
Capital outlay	1,433	4,591	3,820	10,000	5,000
<b>Total Parks</b>	<b>390,877</b>	<b>443,619</b>	<b>447,967</b>	<b>473,069</b>	<b>492,323</b>
<b>Recreation</b>					
Personnel services				8,200	-
Supplies				-	
<b>Total Recreation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,200</b>	<b>0</b>
<b>Parks Buildings - Warming Houses</b>					
Part time employees	4,775	1,503	6,129	5,700	7,000
PERA	176		460	150	150
Fica	296	93	380	353	434
Medicare	69	22	89	83	102
Operating supplies	638			400	400
Repairs and maintenance				250	200
Utilities	1,890	3,243	3,826	5,600	4,500
<b>Total Parks Buildings</b>	<b>7,844</b>	<b>4,861</b>	<b>10,883</b>	<b>12,536</b>	<b>12,786</b>
<b>Total Parks and Recreation</b>	<b>398,721</b>	<b>448,480</b>	<b>458,850</b>	<b>493,805</b>	<b>505,108</b>
<b>Miscellaneous</b>					
Contingency	-	741	250	20,000	20,000
<b>TOTAL EXPENDITURES</b>	<b>2,513,983</b>	<b>2,985,274</b>	<b>2,981,573</b>	<b>3,431,081</b>	<b>3,537,257</b>

## **OTHER FINANCING SOURCES**

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

***Economic Development Authority:*** 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.

***Parks:*** For maintenance and replacement items for the parks and recreation programs.

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

***Building:*** For maintenance at city hall/public safety building, library, public works building/garage – roofs, carpeting, painting etc.

**CITY OF NEWPORT, MINNESOTA  
GENERAL FUND  
2024 ADOPTED BUDGET**

<u>EXPENDITURES: OPERATIONS &amp; MA</u>	2020 ACTUAL BUDGET	2021 ACTUAL BUDGET	2022 ACTUAL BUDGET	2023 APPROVED BUDGET	2024 APPROVED BUDGET
Excess (Deficiency) of Revenue over Expenditures	1,069,771	730,361	251,304	(98,061)	61,274
<b><u>Other Financing Sources (uses) net</u></b>					
Economic Dev. Authority	(25,000)				
Heritage Preservation Fund	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
Parks Fund	(33,000)	(33,660)	(275,000)	(200,000)	(150,000)
City/Fire Hall Fund	(415,000)	(600,000)			
Equipment Fund	(33,000)	(91,800)	(300,000)	(200,000)	(200,000)
Buildings Fund	(25,000)	(25,000)	(25,000)	(50,000)	(55,000)
Total Other Financing Sources	<u>(540,000)</u>	<u>(759,460)</u>	<u>(609,000)</u>	<u>(459,000)</u>	<u>(414,000)</u>
Other Financing Sources (uses) net	(540,000)	(759,460)	(609,000)	(459,000)	(414,000)
Net change in fund balance	529,771	(29,099)	(357,696)	(557,061)	(352,726)
Fund Balance: Beginning of Year	2,902,976	3,432,747	3,403,648	3,045,953	2,488,892
Fund Balance: End of Year	<u>3,432,747</u>	<u>3,403,648</u>	<u>3,045,953</u>	<u>2,488,892</u>	<u>2,136,167</u>
Ratio: Fund balance to expenditures	112.4%	90.9%	84.8%	64.0%	54.1%

**CITY OF NEWPORT, MINNESOTA  
WATER ENTERPRISE FUND  
2024 ADOPTED BUDGET**

	2020 ACTUAL BUDGET	2021 ACTUAL BUDGET	2022 ACTUAL BUDGET	2023 APPROVED BUDGET	2024 APPROVED BUDGET
<b>Operating revenue (3 % esc)</b>					
Water sales	\$ 434,730	\$ 507,596	\$ 530,168	\$ 458,415	562,455
Trunk connection fees	117,250	126,000	7,000	30,000	27,500
Access fees	70,350	75,600	4,200	15,000	15,000
Permits and licenses	6,660	7,576	958	4,500	3,000
Total operating revenue	<u>628,990</u>	<u>716,772</u>	<u>542,326</u>	<u>507,915</u>	<u>607,955</u>
<b>Operating expenses</b>					
Personnel (1.85)	96,872	101,462	114,849	122,325	124,640
Overtime	1,081	2,033	1,299	4,000	2,400
PERA	7,308	6,812	8,668	9,474	9,528
FICA	7,144	8,600	6,945	9,664	7,876
Medicare			1,625		1,842
Employee benefits	14,424	14,152	18,380	21,651	21,050
Workers Comp	2,944	3,874	3,632	5,000	4,500
Education	46	583	69	1,500	1,000
Fuel	1,914	1,503	5,408	4,500	6,000
Insurance				4,500	
Supplies	26,124	32,152	18,601	20,000	20,000
Vehicle supplies	1,070	121		2,000	1,500
Tools & minor equip.	1,841	2,183	1,074	2,500	2,500
Repair & maint. supply	3,881	268	801	3,000	3,000
Professional services	2,830	102	295	30,000	4,000
Engineering fees	2,474	4,234	28,066	7,000	30,000
Connection fee	9,340	9,456	9,288	9,600	10,000
Telephone	240	240	274	450	400
Postage	794	800	800	1,000	900
Utilities (Xcel)	46,581	48,693	59,777	65,000	65,000
Gopher State	816	749	705	1,000	1,000
Contracted services	15,599	48,719	43,387	20,000	45,000
Vehicle repair & maint.				8,500	
Depreciation	137,959	195,337	212,395	182,000	215,000
Uniforms	1,082	986	1,253	1,400	1,500
Capital Expenses				16,000	16,000
Refunds & Reimbursements					
Other	2,958	1,724	57,320	12,500	25,000
Total operating expenses	<u>385,322</u>	<u>484,783</u>	<u>594,911</u>	<u>564,564</u>	<u>619,637</u>
Operating income (loss)	243,668	231,989	(52,585)	(56,649)	(11,682)
<b>Cash flows</b>					
Operating income (loss)	243,668	231,989	(52,585)	(56,649)	(11,682)
Depreciation	137,959	195,337	212,395	182,000	215,000
Change in assets and liabilities	(40,090)	(145,185)	(63,216)	(6,671)	
Acquisition of capital assets	0	0	0	0	
Net cash provided (used) by noncapital financing activities					
2011 Bond meter change	(17,186)	(16,856)	(16,780)	(13,450)	(15,409)
2013 Street Bond	(2,748)	(2,748)	(2,748)	(2,748)	(2,748)
2014 Street Bond	(21,114)	(21,114)	(20,289)	(21,451)	(20,991)
2016 Street Bond	(27,930)	(27,930)	(25,695)	(25,280)	(24,840)
2016 Tower Painting	(17,790)	(17,790)	(47,803)	(46,998)	(46,193)
2018A Debt Service (Catherine Extension)					
2021 Street Bond			(35,314)	(32,290)	(31,790)
Interest received	10,471	1,576	(66,470)	300	
Well #1 rehab	0	0	0	0	
250,000 Tower Inspection/Ma	0	0	0	0	
500,000 Tower Inspection/Maint					
State Grants and Aids		144	569		
Misc. and Assets		1,456,243			
Transfers In/Out	(207,000)	50,000	(454,006)		
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Net change in net position	58,240	1,703,666	(571,942)	(23,237)	61,348
Beginning of year	<u>2,495,765</u>	<u>2,554,005</u>	<u>4,257,671</u>	<u>3,685,729</u>	<u>3,662,492</u>
End of year	<u>\$ 2,554,005</u>	<u>\$ 4,257,671</u>	<u>\$ 3,685,729</u>	<u>\$ 3,662,492</u>	<u>\$ 3,723,839</u>

**CITY OF NEWPORT, MINNESOTA  
SEWER ENTERPRISE FUND  
2024 ADOPTED BUDGET**

	2020 ACTUAL BUDGET	2021 ACTUAL BUDGET	2022 ACTUAL BUDGET	2023 APPROVED BUDGET	2024 APPROVED BUDGET
Operating revenue (2.5 % esc)					
Sewer charges	\$ 703,804	\$ 823,422	\$ 859,493	\$ 755,508	903,004
Trunk connection fees	119,000	126,000	10,500	30,000	27,500
Access fees	71,400	75,600	11,300	20,000	17,500
MetCouncil access fees	168,980	178,920	17,395	35,000	32,500
Permits and licenses	6,463	7,676	1,414		2,500
Total operating revenue	<u>1,069,647</u>	<u>1,211,618</u>	<u>900,102</u>	<u>840,508</u>	<u>983,004</u>
Operating expenses					
Salaries (1.85)	102,181	103,255	114,347	122,325	124,640
Overtime	0		711	2,400	2,400
PERA	7,447	7,649	8,578	9,354	9,528
FICA	7,970	8,237	7,311	9,541	7,876
Medicare			1,710		1,842
Employee benefits	13,238	13,558	17,984	21,892	20,900
Work Comp					
Education		382	23	1,500	800
Supplies	3,820	489	3,695	10,000	5,000
Fuel	1,500	936	4,257	4,500	6,000
Vehicle supplies				2,500	2,500
Repair & maint. supplies	4,396	1,865	55	5,000	4,000
Tools & minor equipment	2,013	681	335	3,500	3,000
Professional services					
Engineering fee	2,534	6,255	58,452	5,500	30,000
Telephone	240	240	274	500	500
Postage	790	800	800	900	900
Insurance				4,500	
Utilities	12,226	10,171	9,679	18,000	15,500
Gopher State	816	749	705	800	1,000
MCES sewer charges/contract	311,962	341,055	360,222	346,380	367,550
Met Council SAC charges	157,599	211,956	24,750	40,000	32,500
Contractual services	3,190	24,848	10,390	20,000	17,500
Uniforms	1,268	983	1,252	1,500	1,500
Dues and subscriptions				500	
Depreciation	103,445	123,692	133,522	137,697	138,000
Capital Outlay					
Refunds & Reimbursements					
Other	(11,529)	(4,931)	21,449	5,000	5,000
Total operating expenses	<u>725,106</u>	<u>852,870</u>	<u>780,501</u>	<u>773,790</u>	<u>798,437</u>
Operating income (loss)	344,541	358,748	119,601	66,718	184,567
Cash flows					
Operating income (loss)	344,541	358,748	119,601	66,718	184,567
Depreciation	103,445	123,692	133,522	137,697	138,000
Change in assets and liabilities:	(17,896)	(44,818)	7,111	2,006	
Cash flows from noncapital financing activities					
2011 Street Bond	(24,064)	(24,064)	(21,356)	(17,119)	(19,611)
2013 Street Bond	(16,731)	(16,731)	(16,731)	(16,731)	(16,731)
2014 Street Bond	(35,190)	(35,190)	(33,815)	(35,752)	(34,985)
2016 Street Bond	(35,684)	(35,684)	(32,854)	(32,335)	(31,785)
2018A Debt Service (Catherine extension)					
2021 Street Bond			(35,314)	(32,290)	(30,800)
Interest received	21,916	5,724	(68,169)	15,632	
State grant and aid		143			
Telemetry System financing					
Lift station rehab					
Transfers In/Out	(207,000)	50,000	(389,514)		
Capital Equip & Assests	0	1,391,243	0	0	
Change in net position	<u>133,337</u>	<u>1,773,063</u>	<u>(337,519)</u>	<u>87,826</u>	<u>188,655</u>
Beginning of year	<u>1,687,753</u>	<u>1,821,090</u>	<u>3,594,153</u>	<u>3,256,634</u>	<u>3,344,460</u>
End of year	<u>\$ 1,821,090</u>	<u>\$ 3,594,153</u>	<u>\$ 3,256,634</u>	<u>\$ 3,344,460</u>	<u>\$ 3,533,115</u>

**CITY OF NEWPORT, MINNESOTA  
STORM SEWER ENTERPRISE FUND  
2024 ADOPTED BUDGET**

	2020 ACTUAL BUDGET	2021 ACTUAL BUDGET	2022 ACTUAL BUDGET	2023 APPROVED BUDGET	2024 APPROVED BUDGET
Operating revenue (2 % esc)					
Storm sewer charges	\$ 172,885	\$ 181,132	\$ 186,962	\$ 187,760	194,515
Total operating revenue	<u>172,885</u>	<u>181,132</u>	<u>186,962</u>	<u>187,760</u>	<u>194,515</u>
Operating expenses					
Salaries (.285)	12,713	13,065	18,650	20,475	21,200
PERA	954	980	1,399	1,536	1,590
FICA	939	969	1,111	1,566	1,314
Medicare			260		307
Insurance	2,390	2,692	4,102	5,364	5,200
Vehicle Supplies					
Utilities					
Depreciation	29,329	28,640	21,942	21,795	22,000
Engineering fees	46,038	5,960	94,529	30,000	60,000
Contracted Services	(4,519)	5,981		14,000	14,000
Other Misc.	12,523	26,107	10,177	20,000	20,000
Total operating expenses	<u>100,367</u>	<u>84,394</u>	<u>152,170</u>	<u>114,736</u>	<u>145,612</u>
Operating income (loss)	72,518	96,738	34,792	73,024	48,903
Cash flows					
Operating income (loss)	72,518	96,738	34,792	73,024	48,903
Depreciation	29,329	28,640	21,942	21,795	22,000
Change in assets and liabilities	11519	45134	46865		
Interest received	56	124	-13091		
Financing activity					
2013 Street Bond	(2,902)	(2,902)	(2,902)	(2,902)	(2,902)
2014 Street Bond	(14,076)	(14,076)	(13,526)	(14,301)	(13,994)
2016 Street Bond	(13,070)	(13,070)	(12,698)	(12,490)	(12,270)
2021 Street Bond			(21,498)	(19,610)	(19,310)
North Ravine Debt Service 2012-2031	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Transfer In/Out	179,550		-281751		
Change in net position	242,924	120,588	(261,867)	25,516	2,427
Beginning of year	<u>(12,709)</u>	<u>230,215</u>	<u>350,803</u>	<u>88,936</u>	<u>114,452</u>
End of year	<u>\$ 230,215</u>	<u>\$ 350,803</u>	<u>\$ 88,936</u>	<u>\$ 114,452</u>	<u>\$ 116,879</u>

**CITY OF NEWPORT, MINNESOTA  
STREET LIGHT ENTERPRISE FUND  
2024 ADOPTED BUDGET**

	2020 ACTUAL BUDGET	2021 ACTUAL BUDGET	2022 ACTUAL BUDGET	2023 APPROVED BUDGET	2024 APPROVED BUDGET
Operating revenue (no esc)					
Street light charges	86,035	87,953	89,905	93,178	90,000
Total operating revenue	86,035	87,953	89,905	93,178	90,000
Operating expenses					
Salaries (.175)	8,819	9,127	12,520	13,610	14,200
PERA	662	684	941	1,021	1,065
FICA	655	682	745	1,041	880
Medicare			174		206
Insurance	1,257	1,367	2,590	3,090	3,100
Supplies					
Utilities	39,101	43,074	50,549	47,858	54,000
Depreciation					
Other					
Total operating expenses	50,494	54,934	67,519	66,620	73,451
Operating income (loss)	35,541	33,019	22,386	26,558	16,549
Cash flows					
Operating income (loss)	35,541	33,019	22,386	26,558	
Depreciation					
Change in assets & liabilities		-125			
Transfer to Other CIP for lights					-55000
Interest received	1873		-4763		
Net change in cash and cash equivalents	37,414	32,894	17,623	26,558	(55,000)
Beginning of year	198,143	235,557	268,451	286,074	312,632
End of year	\$ 235,557	\$ 268,451	\$ 286,074	\$ 312,632	\$ 257,632

**CITY OF NEWPORT, MINNESOTA  
NEWPORT ECONOMIC DEVELOPMENT AUTHORITY  
2024 ADOPTED BUDGET**

	2020 ACTUAL BUDGET	2021 ACTUAL BUDGET	2022 ACTUAL BUDGET	2023 APPROVED BUDGET	2024 APPROVED BUDGET
<b>Revenue</b>					
Intergovernment/Levee Prop. Reim. Grants	8,458			336,323	
Investment earnings	37,430	9,968	(60,054)	4,539	15,000
Land Sales	397,000		150,000		
Property tax on City Bailey Med. Prop. Red Rock Gateway Properties					
Lodging Tax					
Miscellaneous	(5,318)	12,273			
<b>Total Revenue</b>	<u>437,570</u>	<u>22,241</u>	<u>89,946</u>	<u>340,863</u>	<u>15,000</u>
<b>Expenditures</b>					
Personnel services (0.4)					33,000
PERA					2,475
FICA					2,046
Medicare	407				479
Professional consulting services	9,362	20,284	3,234		15,000
Special projects					
Red Rock Gateway properties Development Incentive Program	1,980				
Façade Improvement Program					20,000
Matching Grant for Cleanup					
Property purchases on the Levee & Breach	15,016			359,426	
Land Purchase for Water Reservoir Area Study	37,453			46,934	
Miscellaneous costs	18,571	-			20,000
<b>Total Expenditures</b>	<u>82,790</u>	<u>20,284</u>	<u>3,234</u>	<u>406,360</u>	<u>93,000</u>
<b>Excess (deficiency) of revenue over expenditures</b>	<b>354,780</b>	<b>1,957</b>	<b>86,712</b>	<b>(65,498)</b>	<b>(78,000)</b>
<b>Other financing sources</b>					
Transfers in	25,000				
Transfers out			85,000	350,000	
<b>Net change in fund balances</b>	<b>379,780</b>	<b>1,957</b>	<b>1,712</b>	<b>(415,498)</b>	<b>(78,000)</b>
<b>Fund balances (deficit)</b>					
Beginning of year	1,885,729	2,265,508	2,267,465	2,269,177	1,853,680
End of year	<u>2,265,508</u>	<u>2,267,465</u>	<u>2,269,177</u>	<u>1,853,680</u>	<u>1,775,680</u>