



Freeport City Council Regular Meeting Agenda
Freeport City Hall • December 17, 2013 • 7:00 pm

7:00pm I. Call to Order

7:00pm II. Open Public Forum (opportunity for members of the public to speak)

7:02pm III. Approve Agenda – *Motion to approve agenda*

7:03pm IV. Consent Agenda – *Motion to approve consent agenda*

- a. Approval of October 22, 2013 special meeting minutes; and
- b. Approval of October 29, 2013 regular meeting minutes; and
- c. Approval of November 12, 2013 special meeting minutes; and
- d. Approval of November 26, 2013 regular meeting minutes; and
- e. Approval of proposed 2013 Budget Amendments 9-11; and
- f. Approval of fund transfer not budgeted; and
- g. Approval of claims paid December 05, 2013 (\$21,095.93)
- h. Approval of claims to be paid dated December 11, 2013 (\$24,962.48)

7:04pm V. Reports

- a. Clerk-Treasurer
- b. Public Works Director
- c. Engineer

7:15pm VI. Old Business

- a. 2013 Audit Engagement – *Motion to accept engagement for 2013 audit*
- b. Wellhead Protection Plan Update

7:25pm VII. New Business

- a. 2013 KDV Audit Support Engagement – *Motion to accept engagement for 2013 audit*
- b. Appointment of General Election Judges – *Motion to approve Resolution 2013-030*
- c. Call for Jan. Public Hearing re: Fence Ordinance – *Motion to approve Resolution 2013-031*
- d. 2012 Industrial Park Bonds Levy
- e. Zoning Ordinance Review – *Motion to approve proposal from Municipal Development*

7:45pm VIII. Other (Opportunity to ask for items to be added to the next meeting agenda)

7:45pm IX. Adjourn – *Motion to adjourn*

Next Regular Meeting: January 14, 2013

FREEPORT CITY COUNCIL
SPECIAL MEETING MINUTES
October 22, 2013

A special meeting of the Freeport City Council was convened at 6:00 P.M. by Mayor Matt Worms with Council Members Ken Goebel, Ron Ritter and Carrie Goebel present (Rodney Atkinson arrived after meeting was convened).

Staff in attendance: Mason Schirmer and Attorney Adam Ripple (Rinke Noonan Law Firm).

The Pledge of Allegiance was said by those in attendance.

COUNCIL CONDUCT

Worms said the meeting was called to address Council Conduct and that meeting times had become excessively long and interruptions have become more frequent.

Atkinson calls-in saying he will be late.

Ripple provided Council with a memo addressing Meeting Management Techniques. Ripple said he is providing tools to help with meeting management and decorum. Ripple said an effective meeting is founded on respect for other members, the public and the process; and that should be the guiding principal. Ripple said the focus may be more on decorum.

Ripple said when meetings get out of control, Council should fall back on the techniques mentioned in the memo. Ripple said Robert's Rules of Order should be used as a tool to help stop meetings from dragging-on and stop conversation from being dominated. Ripple said meeting management is every member's responsibility.

Ripple said Freeport does not have a Code of Conduct. Ripple said some cities have adopted a code of conduct which are expectations of how council members should conduct themselves.

Ripple said Schirmer does a great job providing information to council members in the meeting packets. Ripple said it is okay to ask Schirmer for more information, if you need it. Worms said sometimes a council member does not read their packet and it is disrespectful to other council members. Ripple said expectations, such as reading meeting packets, can be put into writing as part of a code of conduct. Ripple said if agenda items are being tabled, that he hoped Council is providing specific direction on what information is needed to make the decision.

| Council Member Rodney Atkinson arrives at ~~7~~6:12 P.M.

Ripple said the Council operates at the will of the majority, so if one council member is not prepared, the rest of Council can still move forward.

Ripple said Council can impose time limits on speakers. Ripple said when council members speak excessively it becomes counterproductive. Ripple said any council member can make a

motion to end debate, after it is seconded you can call for the question and more debate would be out of order.

Ripple said another problem is when a council member continues to bring-up past topics. Atkinson asked about a motion to rescind. Ripple said the appropriate method is a motion to reconsider. Atkinson argued the use of each. Ripple said if use of such a motion is occurring often, council members should reconsider how Council is conducting business.

Atkinson asked why some things in Robert's Rules of Order are followed while others are not. Ripple recommended not getting hung-up on perfectly following Robert's Rules of Order. Ripple said the majority of council business can be handled using informal procedures and that consulting Robert's Rules of Order too much can be a sign of bigger issues. Ripple said trying to follow Robert's Rules of Order can take-away from the job of the Council of carrying-out the business of the city.

Worms asked when a roll call vote is used. Ripple said there are no requirements for when; however, it has been seen during difficult issues. Worms asked who can call for a roll call vote. Ripple said anyone may and that he has seen no contest to that yet.

C. Goebel asked about when it is appropriate to abstain. Ripple said any time you feel there is the appearance of impropriety.

Schirmer asked how items are pulled from the consent agenda. Ripple said any council member can request to do so.

Ripple addressed decorum by saying council members should have respect for everyone and that council members are here to carry out the business of the city. Ripple said everyone needs to act as adults and refrain from profanity. Ripple said side conversations are inappropriate as well as using cell phones during a meeting. Ripple said outside of a meeting, council members have very little authority.

Ripple said a code of conduct is valuable if council members are willing to put in the effort and have meaningful discussion. Ripple said if council members are not willing to call-out fellow council members when they act inappropriately, then a code of conduct is useless. Ripple said council members need to be genuinely concerned about meetings and conduct for it to be worthwhile. Ripple said a code of conduct would also help council members better understand how to interact with staff.

Worms asked about how to maintain order when citizens resist. Ripple said the job of the Mayor is to preside over the meeting and that it is the job of each of the council member's to support the mayor and move forward with business.

Atkinson asked about how to get topics on the agenda. Atkinson said when packets come out on Thursday and that only gives him Monday to ask questions. Schirmer said to Atkinson that it is his personal decision not to read the packet until after business hours on Friday.

Ripple said council can table decisions and give Schirmer direction to pull together the information needed to make a decision and that just because an item is on the agenda does not mean you have to struggle through it.

Worms said he would entertain a motion to research a code of conduct. C. Goebel said it would be a good idea to make it a practice to review such a code periodically, once it is approved. Ripple recommended doing so at the beginning of the year and could be done as part of a workshop. C. Goebel moved and K. Goebel seconded a motion to start the process of creating a code of conduct. Schirmer asked if Council wants Ripple to prepare the document or to just use the template from the League of Minnesota Cities. Atkinson said to use whatever is cheapest. Schirmer said to take this seriously, and if you're just going through the motions, don't bother. C. Goebel asked for examples. Ripple said he can provide examples.

Ripple said the code of conduct would be created by the direction of Council.

Atkinson asked Worms about the use of the gavel to maintain order between council members. Worms said council members need to have respect for each other, not to talk-over each other and or talk endlessly.

Worms asked if Ripple and Schirmer had the direction they needed. Schirmer said yes.

ADJOURNMENT

Worms moved and K. Goebel seconded a motion to adjourn. Motion carried 5-0. Meeting adjourned at 7:12 P.M.

Mason Schirmer, City Clerk

Matthew H. Worms, Mayor

FREEPORT CITY COUNCIL
REGULAR MEETING MINUTES
October 29, 2013

A regular meeting of the Freeport City Council was convened at 7:00 P.M. by Mayor Matt Worms with Council Members Ken Goebel, Ron Ritter, Carrie Goebel and Rodney Atkinson present.

Public in attendance: Carol Moorman (Melrose Beacon), Natascha Hennen (107 3rd St NW), Ben Ettle (312 1st Avenue North) and Lisa Schirmer.

Staff in attendance: Mason Schirmer and Dave Blommel.

The Pledge of Allegiance was said by those in attendance.

OPEN PUBLIC FORUM

No comments received.

APPROVE AGENDA

Schirmer recommended the following items be removed from the agenda: 1) Report - Public Works Director; 2) New Business - Closed Meeting; 3) New Business - Land Sale; and 4) New Business – Employee Benefits. Schirmer provided an updated list of claims to be paid totaling \$45,926.35. C. Goebel moved and K. Goebel seconded a motion to approve the agenda as amended. Motion carried 5-0.

CONSENT AGENDA

Ritter moved and C. Goebel seconded a motion to approve the consent agenda (9/24/13 regular meeting minutes; 10/15/13 special meeting minutes; claims paid 10/17/13 totaling \$18,294.49; claims paid 10/21/13 totaling \$5,431.15; and claims to be paid totaling \$45,926.35). Motion carried 5-0.

REPORTS

Clerk-Treasurer

Schirmer provided council members with a print-out of email messages and a memo regarding council member actions. Schirmer said he received inappropriate emails from Council Member Atkinson. Schirmer presented an email and pointed-out how it was intentionally created to be misleading, and pointed-out where Atkinson admitted how he [Atkinson] had created an email contact named ‘all council’ then emailed Schirmer and carbon copied (cc:) the ‘all council’ contact with a message saying he [Atkinson] was going to make a motion and described his reasoning for the motion. Schirmer said Atkinson’s apparent attempt to discuss city business outside of a public meeting would have been a violation of the open meeting law. Schirmer said he forwarded the message to legal counsel for advice. Schirmer said he received direction from legal counsel then emailed other council members with instruction not to participate in Atkinson’s discussion, so as to prevent an open meeting law violation. Schirmer said he then received another email from Atkinson saying that the initial email was a “test” and that he did not send his initial message to any council members because the ‘all council’ email contact was

actually his own personal email account. Schirmer said the email he received also included Atkinson saying that if there is an open meeting law violation, that he places the blame on Schirmer since Schirmer had emailed the other council members. Schirmer asked if Council had given Atkinson direction to send those inappropriate emails. Schirmer said Atkinson's actions were a misuse of staff time and cost the city money in legal services. Schirmer said the city's attorney Adam Ripple was concerned about Atkinson's actions, since Atkinson's actions directly contradict the information provided to Atkinson and all other council members during the recent special city council meeting regarding meeting management techniques and council conduct, held October 22, 2013.

~~Worms told Atkinson that Schirmer is a professional and instructed Atkinson to stop wasting Schirmer's time.~~

Worms said he stands behind Schirmer 100%. Worms said Schirmer was hired to conduct the city's business in a professional way. Worms said Atkinson's actions should stop immediately, and that all Councilmembers should let Atkinson know his actions were a waste of time. Worms said Atkinson should respect Schirmer; Schirmer is the City Clerk, don't waste Schirmer's time and don't bring the city into a liability issue.

~~C. Goebel ~~told~~ expressed her support of Schirmer brining Atkinson's actions to the attention of all Councilmembers by saying Schirmer she hopes Schirmer continues to rely on Council to help resolve such issues that she and the rest of the council members support him.~~

~~K. Goebel said he thought the matter was a dispute between property owners. Schirmer said the issue is the misuse of staff time. K. Goebel shook his head indicating he did not approve of Atkinson's actions.~~

~~To express his disapproval of Atkinson's actions and express an understanding of the position Atkinson put Schirmer in, Ritter said he had described a personal experience with his family had with employer intimidation when his son's employer posted a specific newspaper article in a certain location. Ritter said he did not support Atkinson's actions.~~

Worms said he hoped Atkinson's disruptive behavior stops so Schirmer can make better use of his time and city funds. Worms thanked Schirmer for bringing the issue to Council's attention.

Atkinson said he had tried repeatedly to get zoning policy information from Schirmer, and to have zoning specifically put onto a meeting agenda. Schirmer said no such request was ever submitted.

Schirmer reminded Council that on the current agenda under 'Other' is '316 8th St SE,' which was added at the request of Atkinson. Schirmer said the present discussion is about the abuse of staff time and that zoning questions would be out-of-order at this point in time.

Engineer

Blommel said the sidewalk panel in front of the Credit Union should be repaired soon.

OLD BUSINESS

Answers to Budget Workshop Questions

Schirmer presented a memo answering questions council members asked during the budget workshop meeting.

Errors & Omissions Insurance Statement

Schirmer presented a memo prepared by the city's Insurance Agent regarding errors and omissions coverage; the memo said such coverage could be purchased by the individual council member under their own personal umbrella coverage.

DEED Grant Application Status

Schirmer said the grant application submitted to DEED for funds to redevelop the Freeport Creamery site was rejected. Schirmer said the DEED representative said the decision was due to a poorly prepared application. Schirmer said the application was prepared by Heidi Pepper of SEH, the city's engineering firm. Schirmer said Pepper apologized and said she will put more effort into the next attempt. Schirmer said he will review the application himself prior to resubmitting.

Famo Feed, Inc. Tax Abatement Termination

K. Goebel moved and C. Goebel seconded a motion to terminate the tax abatement agreement with Famo Feed, Inc. Motion carried 4-0 (Worms abstained).

NEW BUSINESS

Resolution 2013-025

Worms moved and C. Goebel seconded a motion to approve Resolution 2013-025 Capitalization Policy. Motion carried 5-0.

Resolution 2013-026

C. Goebel moved and Ritter seconded a motion to approve Resolution 2013-026 Resolution Appointing Election Judges For Special Primary Election. Motion carried 4-0 (K. Goebel abstained).

Annual Limited Liability Coverage Waiver Renewal

Atkinson moved to waive monetary limits on tort liability and increase from \$500,000 to \$1.5 million. C. Goebel said that is not an option. Schirmer explained the liability coverage waiver form and said the city has traditionally chosen not to waive monetary limits on tort liability. Atkinson said he wants to waive monetary limits on tort liability and purchase excess liability coverage. ~~Atkinson-Worms~~ said ~~the-that since the~~ more insurance the city ~~buyspurchases~~, the more the city can be sued for, why not just leave the limits in place-? Atkinson cited an incident at Holidazzle in Minneapolis as the reasoning for his desire to purchase excess liability coverage, so that injured parties could have more money if they sued. Schirmer said Atkinson's rationing sounded personal. Lisa Schirmer asked if the decision is in the best interest of the City. Worms said purchasing more insurance is just spending more city money. Atkinson said it is the right thing to do. Worms asked if the decision is being made to protect the city's funds and assets, since you're still spending the city's money to buy the excess insurance. Schirmer suggested

asking the city's insurance agent for more information if needed. Worms said with no second the motion by Atkinson dies. K. Goebel said the decision should be tabled until next meeting.

Fire Department Officer Appointments

Ritter moved and C. Goebel seconded a motion to approve the appointments of Dean Jungles to Chief, Natascha Hennen to First Assistant Chief, and Jason Hoppe to Second Assistant Chief effective 1/1/2014 for a term of two years as per Resolution 2013-009. Motion carried 5-0.

OTHER

Letter regarding activities for children

Schirmer presented a letter received anonymously asking that the City consider adding more things to the community for children to do.

316 8th St SE (as requested by Council Member Rodney Atkinson)

Atkinson said he was concerned about house repairs being done using an expired building permit. Atkinson said he was also concerned over how the property owner acted towards Schirmer. Atkinson said he questioned the likelihood that the repairs were due from the same storm event. Atkinson said he is concerned about property owners not following the rules and getting permits as necessary and that he is concerned about how the City enforces building permits.

Worms said the City has Dan Marthaler as the Building Official and that the City Council relies on Marthaler's opinion. Worms said Marthaler had no objection to the work being done at 316 8th St SE.

Opportunity for Council Members To Ask For Items To Be Added To The Next Meeting Agenda

None.

ADJOURNMENT

Worms moved and K. Goebel seconded a motion to adjourn. Motion carried 5-0. Meeting adjourned at 7:59 P.M.

Mason Schirmer, City Clerk

Matthew H. Worms, Mayor

FREEPORT CITY COUNCIL
SPECIAL MEETING MINUTES
November 12, 2013

A special meeting of the Freeport City Council was convened at 7:00 P.M. by Mayor Matt Worms with Council Members Ken Goebel, Ron Ritter, Carrie Goebel and Rodney Atkinson present.

Public in attendance: Carol Moorman (Melrose Beacon), Ben Ettle (312 1st Ave N), Jim Hemker (EDA Member) and Mark Middendorf (711 Main St E).

Staff in attendance: Adrianna Hennen.

The Pledge of Allegiance was said by those in attendance.

RESOLUTION 2013-027

Worms said Council is asked to consider the sale of Lot 01 Block 01 Freeport Industrial Park Plat 6 to Carr's Tree Service, Inc. Worms said the buyer will be constructing a building that will consist of space for cold storage and an office area.

Hemker said the buyer is not applying for either Tax Increment Financing or Tax Abatement.

C. Goebel said she was concerned about the minimal earnest money amount stated within the purchase agreement. Hemker said the EDA gave Schirmer the authorization to prepare the purchase agreement with legal counsel, and that the EDA feels the agreement is sufficient.

Atkinson asked what Council is here to do. Hennen said a resolution is in their meeting packet.

C. Goebel moved and K. Goebel seconded a motion to approve Resolution 2013-027 Sale and Conveyance of Real Property to Carr's Tree Service, Inc. Motion carried 5-0.

ADJOURNMENT

Worms moved and C. Goebel seconded a motion to adjourn. Motion carried 5-0. Meeting adjourned at 7:13 P.M.

Mason Schirmer, City Clerk

Matthew H. Worms, Mayor

FREEPORT CITY COUNCIL
REGULAR MEETING MINUTES
November 26, 2013

A regular meeting of the Freeport City Council was convened at 7:00 P.M. by Mayor Matt Worms with Council Members Ken Goebel, Ron Ritter, Carrie Goebel and Rodney Atkinson present.

Public in attendance: Carol Moorman (Melrose Beacon), Dan Reynoso (AT Group) and Ben Ettle (312 1st Avenue North).

Staff in attendance: Mason Schirmer and Dave Blommel.

The Pledge of Allegiance was said by those in attendance.

OPEN PUBLIC FORUM

No comments received.

APPROVE AGENDA

Schirmer recommended adding item 'g' Resolution 2013-029 to New Business and said Atkinson wanted him [Schirmer] to review the proposed minutes of the October 22, 2013, October 29, 2013, and November 12, 2013 before council considers approving. C. Goebel questioned Atkinson; Atkinson said there were inaccuracies. C. Goebel moved and Ritter seconded a motion to approve the agenda as amended. Motion carried 5-0.

PUBLIC HEARING TO CERTIFY SPECIAL ASSESSMENTS FOR UNPAID SERVICES

Schirmer said 203 2nd Street Northeast and 419 Main Street East have yet to pay for public nuisance mitigation when the city had to mow their lawns. Schirmer said Resolution 2013-028 has been prepared for council's consideration. No comments were received from the public.

CONSENT AGENDA

Ritter moved and C. Goebel seconded a motion to approve the consent agenda (claims paid 11/21/13 totaling \$14,030.95; and claims to be paid totaling \$43,650.98). Atkinson commended Schirmer for getting the \$10 late fee reimbursed from the Credit Union. Motion carried 5-0.

REPORTS

Clerk-Treasurer

Schirmer said a USDA loan payment is due in December if there were no objections, payment would be made. Schirmer said the city received State Fire Relief Aid and if there were no objections, those funds would be paid to the Fire Relief Association. Schirmer presented notice of a Danny's Disposal & Recycling rate increase. Schirmer presented a draft ordinance regarding fences. Schirmer presented a 2014 budget recommendation. Schirmer presented an email from a resident regarding entertainment for children. Schirmer said a resident asked about adding a light to the alley behind the Manor. Schirmer handed-out an article by Rep. Paul Anderson (dated 11/25/13) which was provided by Atkinson as an update.

Atkinson said resident Dan Austing was enthusiastic about the city discussing what can be done to provide entertainment for children.

Worms suggested asking the owner of the Manor if they want the light and will pay for it.

Engineer

Blommel said the control systems at the pump houses should be replaced and that he can put together an initial estimate of costs. Blommel said a light pole had started falling-apart along the trail and was taken-down in early summer; Blommel said the light pole manufacturer is no longer in business and the city's supply of excess poles was used-up replacing previous pole failures. Blommel said the raised sidewalk panel located in front of the Credit Union has been repaired. Blommel said some residents were interested in receiving city water; Blommel said it is often the responsibility of the property owner to pay for the expenses.

Worms suggested confirming the property owner's interests.

Public Works Director

Schirmer provided a report from Jon Stueve. Schirmer said if there was no objection, Stueve would trade-in the used snowblower for a new snowblower as well as purchase tires for the tractor. Schirmer said new street light holiday decorations were recently purchased to replace older decorations. Schirmer said prior to the purchase, Stueve was addressed by multiple Lions club members that said the club would pay for new lights; however, after the purchase, the club said they would not pay for the lights. Ettle said the club had set-up a committee and wanted to purchase new lights that would be used next year.

OLD BUSINESS

Annual Limited Liability Coverage Waiver Renewal

Schirmer said the League of Minnesota Cities Insurance Trust needed the form returned to ensure coverage did not lapse. Schirmer said Atkinson wanted to waive coverage limits and buy more insurance. Schirmer recommended considering changes next year. C. Goebel moved and K. Goebel seconded a motion to not waive statutory limits. Motion carried 4-1 (Atkinson opposed).

NEW BUSINESS

Resolution 2013-028

K. Goebel moved and C. Goebel seconded a motion to approve Resolution 2013-028 Resolution Certifying Unpaid Municipal Fees and Utility Charges Against Property. Motion carried 5-0.

2013 Audit Engagement Letter

Schirmer presented the 2013 Audit Engagement Letter from Steve McDonald of Abdo, Eick & Meyers. Atkinson said the price seemed high. Council asked for a reason why the price is higher than previous years. Worms moved and C. Goebel seconded a motion to table discussion until the next regular council meeting after a reason for the price is obtained from Steve McDonald.

Employee Health Insurance

Dan Reynoso of AT Group said Schirmer asked him to analyze the city's current small group health insurance plan and help the city identify a strategy to cap health insurance expenses before

the Affordable Care Act goes into effect. Reynoso said without change, the city would sustain a thirty to forty percent increase in premiums. Reynoso said insurance is more affordable to the individual employee on the open market. Reynoso recommended dissolving the existing small group plan and providing employees with cash to purchase health insurance with.

Atkinson said it would be administratively easier for the city; no longer would the city worry about picking a plan that benefits one employee more than another. Atkinson ask Reynoso additional questions.

Worms said the strategy seems like a good fit for Freeport. C. Goebel recommended requiring employees provide proof of insurance before money is provided each month. Worms moved and C. Goebel seconded a motion to dissolve the current small group plan effective December 31, 2013 and provide employees with \$10,000 annually to be used to purchase health insurance and that employees must provide proof of insurance monthly.

Tri-County Humane Society Agreement

K. Goebel moved and Ritter seconded a motion to approve an agreement with Tri-County Human Society for stray animal handling effective January 1, 2014. Motion carried 5-0.

New Snowblower

Schirmer said he commented on replacing the snowblower during the Public Works Director Report and no action is necessary.

Budget Amendment

Schirmer presented eight amendments to the 2013 budget. Schirmer said the amendments moved the budget allocations between budget object codes to improve budget analysis. Atkinson moved and Ritter seconded a motion to approve 2013 budget amendments 1-8. Motion carried 5-0.

Resolution 2013-029

Schirmer presented a budget for 2014 and information on bond levy amounts. Worms moved and K. Goebel seconded a motion to approve Resolution 2013-029 A Resolution Adopting The Final 2014 Budget and Tax Levy with a total tax levy of \$397,500. Motion carried 5-0.

OTHER

Opportunity for to ask for items to be added to the next meeting agenda

Schirmer recommended reviewing enterprise fund rates. Worms recommended putting the topic on the next regular meeting agenda.

ADJOURNMENT

Worms moved and K. Goebel seconded a motion to adjourn. Motion carried 5-0. Meeting adjourned at 9:25 P.M.

Mason Schirmer, City Clerk

Matthew H. Worms, Mayor

Document #	Line #	Fund Org Account	Object	Description Fund Account	Decrease Amount	Increase Amount
BT	9					
				Fund 305 Consolidated Debt was divided-out into individual bond funds. This amendment shifts the expenditure budget for Fund 305 to the individual bond funds.		
	1	305	47000	601 Debt Service	56,000.00	
	2	310	47000	600 Debt Service		56,000.00
	3	305	47000	602 Debt Service	35,000.00	
	4	315	47000	600 Debt Service		35,000.00
	5	305	47000	603 Debt Service	55,000.00	
	6	320	47000	600 Debt Service		55,000.00
	7	305	47000	611 Debt Service	980.00	
	8	310	47000	610 Debt Service		980.00
	9	305	47000	612 Debt Service	3,501.00	
	10	315	47000	610 Debt Service		3,501.00
	11	305	47000	613 Debt Service	3,903.00	
	12	320	47000	610 Debt Service		3,903.00
	13	305	47000	617 Debt Service	20,718.00	
	14	330	47000	610 Debt Service		20,718.00
	15	305	47000	618 Debt Service	6,786.00	
	16	325	47000	610 Debt Service		6,786.00
	17	305	47000	620 Debt Service	1,250.00	
	18	320	47000	620 Debt Service		431.25
	19	325	47000	620 Debt Service		402.50
	20	330	47000	620 Debt Service		416.25
				Grand Total	183,138.00	183,138.00

Document #	Line #	Fund Org Account	Object	Description Fund Account	Decrease Amount	Increase Amount
BT	10					
				Fund 305 Consolidated Debt was divided-out into individual bond funds. This amendment shifts the revenue budget for Fund 305 to the individual bond funds.		
	1	305	36103	Special Assessments - 02 Debt	19,705.00	
	2	315	36100	Special Assessments		19,705.00
	3	305	36104	Special Assessments - 03 Debt	12,034.00	
	4	320	36100	Special Assessments		12,034.00
	5	305	36105	Special Assessments - 05 Debt	11,258.00	
	6	325	36100	Special Assessments		11,258.00
	7	305	36106	Special Assessments - 12 Debt	20,000.00	
	8	330	36100	Special Assessments		20,000.00
	9	305	31000	General Property Taxes	150,000.00	
	10	310	31000	General Property Taxes		33,050.98
	11	320	31000	General Property Taxes		51,046.45
	12	325	31000	General Property Taxes		65,902.57
	13	305	36210	Interest Earnings	10,689.00	
	14	330	36210	Interest Earnings		10,689.00
				Grand Total	223,686.00	223,686.00

						Description	Decrease	Increase
Document #	Line #	Fund	Org	Account	Object	Fund Account	Amount	Amount
BT	11							
Object code 720 (Operating Transfers) is used instead of 700 (Transfers) since the money all stays in the city's bank account (no money leaves). This amendment just shifts the budgets from 700 (Transfers) to 720 (Operating Transfers) in the General Funds Fire & Rescue Account (101-42200), the Fire Fund (225), and the Water & Sewer Funds (601 & 602)								
	1	101		42200	700	Fire & Rescue	30,495.00	
	2	101		42200	720	Fire & Rescue		30,495.00
	3	225		42200	700	Fire & Rescue	3,500.00	
	4	225		42200	720	Fire & Rescue		3,500.00
	5	601		43225	700	Water	35,000.00	
	6	601		43225	720	Water		35,000.00
	7	602		43250	700	Sewage Collection and Disposal	35,000.00	
	8	602		43250	720	Sewage Collection and Disposal		35,000.00
Grand Total							103,995.00	103,995.00

Memo

From: Mason Schirmer, Clerk-Treasurer
To: Freeport City Council
Date: December 11, 2013
Re: Approval of Transfer Not Budgeted

The City recently received the following from the sale of an Industrial Park lot to Carr's Tree Service:

- \$37,749.91 Assessment payoff on the lot; and
- \$6,411.59 in land sale proceeds

The assessment amount was directly deposited into the appropriate Bond fund (nothing further needed).

To ensure proper procedure, the land sales proceeds were deposited into the EDA Land Sales account (300-36290). Now the land sales proceeds should be transferred out of the EDA Land Sales account and into the 2012A Bond fund to be used to pay down debt.

Approval simply authorizes the transfer between funds. To perform a transfer, a Journal Entry is made in the accounting system.

Approval of the transfer will be given with approval of the consent agenda.

Fyi, most transfers are done without Council approval, because they are budgeted; however, the sale of land is random and not budgeted.

1203-1209

12/05/13
13:41:01CITY OF FREEPORT
Claim Approval List
For the Accounting Period: 12/13Page: 1 of 1
Report ID: AP100V

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
1207		70 CENTERPOINT ENERGY	159.17					
		11/18/13 Fire Hall	73.98			225 42200	382	10100
		11/18/13 Maintenance Building	85.19			101 43100	382	10100
		Total for Vendor:	159.17					
1205		118 DISPLAY SALES	4,526.15					
		0093841 11/25/13 Street Pole-Christmas Lights	4,526.15*			101 43100	430	10100
		Total for Vendor:	4,526.15					
1209		157 FREEPORT FIRE DEPT RELIEF ASSOC.	15,478.25					
		Police/Fire Supp Aid	3,530.57*			225 42200	315	10100
		Fire State Aid	11,947.68*			225 42200	315	10100
		Total for Vendor:	15,478.25					
1206		418 SEH, INC.	811.25					
		275438 11/12/13 New Tower & H2O Main Loop	811.25*			415 43100	300	10100
		Total for Vendor:	811.25					
1203		510 VERIZON WIRELESS	121.11					
		9715224998 11/19/13 Cell Phone	121.11*			101 43100	320	10100
		Total for Vendor:	121.11					
		# of Claims 5	Total: 21,095.93					
			21,095.93					

Authorized by: 

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CITY OF FREEPORT
Claim Approval List
For the Accounting Period: 12/13

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* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
1204		15 ALBANY MUTUAL TELEPHONE	377.11					
	10152538	12/01/13 836-2685	20.51			601 43225	320	10100
	10152538	12/01/13 836-2685	20.50			602 43250	320	10100
	10152788	12/01/13 836-7158	40.02			101 41000	320	10100
	10152307	12/01/13 836-2278	67.06*			101 43100	320	10100
	10152212	12/01/13 836-2112	77.71*			101 43100	320	10100
	10152213	12/01/13 836-2116	75.01*			101 41000	300	10100
	10152366	12/01/13 836-2411/2413	76.30			225 42200	320	10100
		Total for Vendor:	377.11					
1208		25 AMERIPRIDE LINEN & APPAREL	93.42					
	2200441630	11/01/13 Monthly Service	46.71*			101 41000	410	10100
	2200451678	11/19/13 Monthly Service	46.71*			101 41000	410	10100
		Total for Vendor:	93.42					
1225		38 ATKINSON WELL & PUMP LTD.	421.10					
	30751	12/04/13 Winterized Softball Field	421.10*			101 45200	220	10100
		Total for Vendor:	421.10					
1217		52 BLACK MOUNTAIN SOFTWARE, INC.	3,634.29					
	17808	12/01/13 Utility Billing Annual Main	385.50*			602 43250	433	10100
	17808	12/01/13 Utility Billing Annual Main	385.50*			601 43225	433	10100
	17808	12/01/13 Email Bills Annual Main	29.00*			602 43250	433	10100
	17808	12/01/13 Email Bills Annual Main	29.00*			601 43225	433	10100
	17808	12/01/13 ACH Annual Main	101.00*			602 43250	433	10100
	17808	12/01/13 ACH Annual Main	101.00*			601 43225	433	10100
	17808	12/01/13 AMR Interface Annual Main	78.00*			602 43250	433	10100
	17808	12/01/13 AMR Interface Annual Main	78.00*			601 43225	433	10100
	17808	12/01/13 Rate Analysis Annual Main	15.00*			601 43225	433	10100
	17808	12/01/13 Rate Analysis Annual Main	15.00*			602 43250	433	10100
	17808	12/01/13 Accountning Annual Main	1,092.00*			101 41000	433	10100
	17808	12/01/13 Budget Prep Annual Main	437.00*			101 41000	433	10100
	17808	12/01/13 ACH Direct Depost Annual Main	75.00*			101 41000	433	10100
	17808	12/01/13 MN Main Sales Tax	24.65*			601 43225	433	10100
	17808	12/01/13 MN Main Sales Tax	24.64*			602 43250	433	10100
	17808	12/01/13 Payroll Annual Main	764.00*			101 41000	433	10100
		Total for Vendor:	3,634.29					
1226		76 CENTRAL MINNESOTA CREDIT UNION	1,320.76					
	11/30/13	postage	158.00*			601 43225	200	10100
	11/30/13	postage	158.00*			602 43250	200	10100
	11/30/13	beacon	1.00*			101 41000	433	10100
	11/30/13	maintenance build supplies	76.00			101 43100	220	10100
	11/30/13	Batteries for airpaks	94.06			225 42200	220	10100
	11/30/13	USPS	7.45*			601 43225	200	10100
	11/30/13	Cleaning supplies	48.30			225 42200	220	10100

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* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
		11/30/13 USPS	2.92*			601 43225	200	10100
		11/30/13 Verizon-cellphone	113.55*			101 43100	320	10100
		11/30/13 Training	525.00			225 42200	330	10100
		11/30/13 Light bulbs	31.85*			101 43100	430	10100
		11/30/13 Light bulbs	17.52*			101 43100	430	10100
		11/30/13 Winterize Brush Truck	20.48			225 42200	401	10100
		11/30/13 Light bulbs	7.03*			101 43100	430	10100
		11/30/13 Austin Hardware	46.25*			225 42200	210	10100
		11/30/13 Albany Fleet	13.35			101 43100	210	10100
		Total for Vendor:	1,320.76					
1216		544 COMPUTER HELP SERVICES	55.00					
		555 11/29/13 Black Mountain backups	55.00*			101 41000	300	10100
		Total for Vendor:	55.00					
1221		107 DANNY'S DISPOSAL & RECYCLING,	131.48					
		12/01/13 City Hall trash & recycling	102.39*			101 43100	383	10100
		12/01/13 Fire Hall trash & recycling	29.09			225 42200	383	10100
		Total for Vendor:	131.48					
1215		572 ENGINE 11 COMPANY	3,637.22					
		326 11/17/13 Operating supplies	3,637.22*			225 42200	210	10100
		Total for Vendor:	3,637.22					
1211		145 FINKEN WATER CENTERS	16.03					
		2837812 12/01/13 Rental Water Softener	16.03*			101 41000	410	10100
		Total for Vendor:	16.03					
1223		155 FREEPORT FARM CENTER, INC	4,915.00					
		90622 11/27/13 snowblower	5,665.00*			101 43100	510	10100
		90622 11/27/13 trade-in from old snow blower	-750.00*			101 43100	510	10100
		Total for Vendor:	4,915.00					
1218		174 GOPHER STATE ONE CALL, INC.	11.60					
		83964 11/30/13 Email Tickets	5.80			601 43225	300	10100
		83964 11/30/13 Email Tickets	5.80*			602 43250	300	10100
		Total for Vendor:	11.60					
1219		194 HENNEN LUMBER CO, INC.	4,536.71					
		81681 11/30/13 Snr Cntr Reshingling	4,536.71*			409 49240	366	10100
		Total for Vendor:	4,536.71					
1214		596 MASON SCHIRMER	49.95					
		12/05/13 Seller's documents overnighted	19.95			300 46500	335	10100
		12/09/13 Phone Aug-Nov	30.00			101 41000	320	10100
		Total for Vendor:	49.95					

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CITY OF FREEPORT
Claim Approval List
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* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
1227		294 MID CENTRAL HEATING & A/C, INC.	65.00					
	190114	12/09/13 Fire Hall Heater Main	65.00			225 42200	220	10100
		Total for Vendor:	65.00					
1224		336 MUNICIPAL DEVELOPMENT GROUP,	180.00					
	120713	12/07/13 Draft Fence Ordinance	180.00			101 41800	300	10100
		Total for Vendor:	180.00					
1222		387 RAHNS OIL & PROPANE, INC	466.10					
	11/30/13	City	94.71			101 43100	215	10100
	11/30/13	Fire Dept	352.18*			225 42200	215	10100
	11/30/13	EDA	19.21			300 46500	210	10100
		Total for Vendor:	466.10					
1229		397 RINKE-NOONAN, LTD	2,607.50					
	219768	11/13/13 Council Member Conduct	2,607.50*			101 41000	302	10100
		Total for Vendor:	2,607.50					
1228		440 STEARNS CO AUDITOR/TREASURER	62.95					
	12/05/13	Creek Cleaning Assessment	62.95*			602 43250	430	10100
		Total for Vendor:	62.95					
1220		525 XCEL ENERGY	2,381.26					
	12/03/13	302188142	277.66*			601 43225	381	10100
	12/03/13	302252262	70.23*			101 43160	381	10100
	12/03/13	302290398	96.21*			101 41000	381	10100
	12/03/13	302679657	145.70			101 43100	381	10100
	12/03/13	302700297	21.27			602 43250	381	10100
	12/03/13	302947044	154.89*			601 43225	381	10100
	12/03/13	303193187	30.76			602 43250	381	10100
	12/03/13	303616049	145.48			225 42200	381	10100
	12/03/13	303936749	44.69*			101 43160	381	10100
	12/03/13	303956738	357.24*			101 43160	381	10100
	12/03/13	303963984	250.02*			101 43160	381	10100
	12/03/13	303985901	35.07*			101 43160	381	10100
	12/03/13	304083816	12.00*			101 43160	381	10100
	12/03/13	304098414	16.96			602 43250	381	10100
	12/03/13	392961452	723.08*			101 43160	381	10100
		Total for Vendor:	2,381.26					
# of Claims 19			Total:	24,962.48				

24,962.48

Memo

From: Mason Schirmer, Clerk-Treasurer

To: Freeport City Council

Date: December 11, 2013

Re: Clerk-Treasurer Report

The City recently received a Notice of Public Hearing and Notice of Intent to Enact An Ordinance. Stearns County is considering enacting Ord. #492 amending Ord. #439 related to: native buffer requirements for resorts; creation of an Island Preservation Distract; standards for pervious surfaces; replacement criteria for AM/FM antenna structures.

Jim Obermiller was the resident that made the request for an alley light (not a manor resident). Jim is working with Alcuin Goebel and Robert Carlson (property owner of the manor) on requesting a security light in the alley (at no expense to the City).

Heidi Pepper of SEH, Inc. will be meeting with me on Wednesday, December 18th to review the Old Creamery Site Redevelopment grant. Deadline to resubmit is early February.

Firefighter Wayne Revering will soon be providing the City with a written Leave of Absence request as well as a Fire Relief Association Break in Service request. Wayne is continuing to, recover from a personal injury.

Along with this memo are the financial reports (Expenditures, Revenues, Cash Report). The following are some notes when reviewing the 2013 4th Quarter financial report:

- I. Revenues are at an approximate \$50,000 surplus
 - a. LGA for the year was \$42,473; budgeted was 0
 - b. Interest Earnings are higher than budgeted; a transfer will be made at the end of the year to move the Water and Sewer fund's portions of interest earnings to those funds
- II. Expenditures are at an approximate \$60,000 surplus
 - a. Clerk Wages & Salaries + Health Insurance are under budget by \$27,000 due to employee turnover
 - b. Planning / Zoning is \$6,814 under budget (The 2013 allocated money for recodification, a \$5,000 expense).
- III. Cash Report – The General Fund presently has \$358,042 in cash; the city's next tax settlement will arrive in approximately six months, last year the city used approximately \$150,000 in cash to get from December to June.
- IV. Statement of Cash Flows – I am presently developing a statement of cash flows for 2014-2015; this will help the City determine highest and best use of available cash.

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CITY OF FREEPORT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 12 / 13

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Fund	Received		Estimated Revenue	Revenue	%
	Current Month	Received YTD		To Be Received	Received
101 General Fund	179,289.06	391,917.60	342,385.00	-49,532.60	114 %
225 AFSA Fund	30,744.00	137,617.75	129,141.00	-8,476.75	107 %
300 EDA	11,127.36	16,413.09	12,350.00	-4,063.09	133 %
305 General Obligation Consolidated Debt Service Fund	0.00	0.00	0.00	0.00	** %
310 Bonds, 1999 (Welle)	15,765.24	33,050.98	33,050.98	0.00	100 %
315 Bonds, 2002 (EDA/Industrial Park)	4,733.49	9,466.97	19,705.00	10,238.03	48 %
320 Bonds, 2003 (3rd St NE, 7th St SW, 7th St SE	29,345.73	61,485.24	63,080.45	1,595.21	97 %
325 Bonds, 2005 (Main St Improvements)	40,253.74	826,754.63	77,160.57	-749,594.06	*** %
330 Bonds, 2006 (Industrial Park)	44,161.50	44,161.50	30,689.00	-13,472.50	144 %
407 2006 Small Cities Grant	0.00	3,614.42	0.00	-3,614.42	** %
415 USDA Rural Dev Project	26,592.50	63,799.66	0.00	-63,799.66	** %
416 Bucket Fund - Old Tower Preservation	0.00	105.00	0.00	-105.00	** %
601 Water	16,785.82	151,130.05	443,900.00	292,769.95	34 %
602 Waste Water	3,325.05	69,042.52	83,900.00	14,857.48	82 %
Grand Total:	402,123.49	1,808,559.41	1,235,362.00	-573,197.41	146 %

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CITY OF FREEPORT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 12 / 13

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Fund	Account	Received		Estimated Revenue	Revenue	
		Current Month	Received		To Be Received	% Received
101 General Fund						
31000 General Property Taxes						
31000	General Property Taxes	109,079.97	230,240.95	230,000.00	-240.95	100 %
	Account Group Total:	109,079.97	230,240.95	230,000.00	-240.95	100 %
31800 Other Taxes						
31810	Franchise Fees	0.00	0.00	2,800.00	2,800.00	0 %
	Account Group Total:	0.00	0.00	2,800.00	2,800.00	0 %
32100 Liquor Licenses						
32100	Liquor Licenses	0.00	8,100.00	8,120.00	20.00	100 %
	Account Group Total:	0.00	8,100.00	8,120.00	20.00	100 %
32200 Special Events						
32210	Building Permits	0.00	7,956.51	10,000.00	2,043.49	80 %
32230	Zoning Permit	0.00	395.00	50.00	-345.00	790 %
32231	Pet License	0.00	20.00	40.00	20.00	50 %
	Account Group Total:	0.00	8,371.51	10,090.00	1,718.49	83 %
32300 Gambling Licenses						
32300	Gambling Licenses	0.00	450.00	25.00	-425.00	*** %
	Account Group Total:	0.00	450.00	25.00	-425.00	*** %
33400 State Grants & Aid/PERA						
33400	State Grants & Aid/PERA	0.00	205.00	0.00	-205.00	** %
33401	LGA (Local Gov't Aid)	0.00	42,473.50	0.00	-42,473.50	** %
33402	HACA (Homestead Credit)	0.00	191.03	0.00	-191.03	** %
	Account Group Total:	0.00	42,869.53	0.00	-42,869.53	** %
34000 Charges for Services						
34000	Charges for Services	0.00	1,383.15	100.00	-1,283.15	*** %
	Account Group Total:	0.00	1,383.15	100.00	-1,283.15	*** %
35100 Fines						
35100	Fines	0.00	1,401.53	1,500.00	98.47	93 %
	Account Group Total:	0.00	1,401.53	1,500.00	98.47	93 %
36100 Special Assessments						
36100	Special Assessments	-8,290.91	1,738.08	500.00	-1,238.08	348 %
	Account Group Total:	-8,290.91	1,738.08	500.00	-1,238.08	348 %
36200 Miscellaneous Revenues						
36200	Miscellaneous Revenues	0.00	180.19	1,000.00	819.81	18 %
36210	Interest Earnings	0.00	15,273.66	4,000.00	-11,273.66	382 %
36220	Rents and Royalties	0.00	1,535.00	1,500.00	-35.00	102 %
36230	Donations - Private	0.00	0.00	2,000.00	2,000.00	0 %
36240	Insurance Claims	0.00	0.00	500.00	500.00	0 %
36250	Insurance Dividends	0.00	1,874.00	1,750.00	-124.00	107 %
	Account Group Total:	0.00	18,862.85	10,750.00	-8,112.85	175 %
39100 Transfer From AFSA						

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CITY OF FREEPORT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 12 / 13

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Fund	Account	Received			Revenue		% Received
		Current Month	Received	Estimated Revenue	To Be Received		
101 General Fund							
39100	Transfer From AFSA	3,500.00	3,500.00	3,500.00	0.00	100 %	
	Account Group Total:	3,500.00	3,500.00	3,500.00	0.00	100 %	
39500 Transfer from EDA							
39500	Transfer from EDA	5,000.00	5,000.00	5,000.00	0.00	100 %	
	Account Group Total:	5,000.00	5,000.00	5,000.00	0.00	100 %	
39700 Transfer from Water							
39700	Transfer from Water	35,000.00	35,000.00	35,000.00	0.00	100 %	
	Account Group Total:	35,000.00	35,000.00	35,000.00	0.00	100 %	
39800 Transfer From WasteWater							
39800	Transfer From WasteWater	35,000.00	35,000.00	35,000.00	0.00	100 %	
	Account Group Total:	35,000.00	35,000.00	35,000.00	0.00	100 %	
	Fund Total:	179,289.06	391,917.60	342,385.00	-49,532.60	114 %	
225 AFSA Fund							
33400 State Grants & Aid/PERA							
33400	State Grants & Aid/PERA	0.00	16,478.25	0.00	-16,478.25	** %	
	Account Group Total:	0.00	16,478.25	0.00	-16,478.25	** %	
33600 Grants & Aids from Local Government							
33630	Grants & Aids from Other Local	0.00	3,500.00	0.00	-3,500.00	** %	
	Account Group Total:	0.00	3,500.00	0.00	-3,500.00	** %	
34200 Public Safety							
34202	Fire Contract	30,495.00	96,133.00	95,000.00	-1,133.00	101 %	
34203	Fire Revenues	0.00	1,198.00	250.00	-948.00	479 %	
34205	Rescue Revenues	200.00	4,894.50	5,250.00	355.50	93 %	
	Account Group Total:	30,695.00	102,225.50	100,500.00	-1,725.50	102 %	
36200 Miscellaneous Revenues							
36200	Miscellaneous Revenues	49.00	3,614.00	14,491.00	10,877.00	25 %	
36210	Interest Earnings	0.00	0.00	2,500.00	2,500.00	0 %	
36230	Donations - Private	0.00	11,800.00	11,650.00	-150.00	101 %	
	Account Group Total:	49.00	15,414.00	28,641.00	13,227.00	54 %	
	Fund Total:	30,744.00	137,617.75	129,141.00	-8,476.75	107 %	

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CITY OF FREEPORT
Statement of Revenue Budget vs Actuals
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Fund	Account	Received		Estimated Revenue	Revenue	%
		Current Month	Received		To Be Received	Received
300 EDA						
31000 General Property Taxes						
31000	General Property Taxes	4,715.77	10,001.50	10,000.00	-1.50	100 %
	Account Group Total:	4,715.77	10,001.50	10,000.00	-1.50	100 %
36200 Miscellaneous Revenues						
36210	Interest Earnings	0.00	0.00	500.00	500.00	0 %
36220	Rents and Royalties	0.00	0.00	1,850.00	1,850.00	0 %
36290	Sale Land/Property	6,411.59	6,411.59	0.00	-6,411.59	** %
	Account Group Total:	6,411.59	6,411.59	2,350.00	-4,061.59	273 %
	Fund Total:	11,127.36	16,413.09	12,350.00	-4,063.09	133 %
305 General Obligation Consolidated Debt Service Fund						
31000 General Property Taxes						
31000	General Property Taxes	0.00	0.00	0.00	0.00	** %
	Account Group Total:	0.00	0.00	0.00	0.00	** %
36100 Special Assessments						
36103	Special Assessments - 02 Debt	0.00	0.00	0.00	0.00	** %
36104	Special Assessments - 03 Debt	0.00	0.00	0.00	0.00	** %
36105	Special Assessments - 05 Debt	0.00	0.00	0.00	0.00	** %
36106	Special Assessments - 12 Debt	0.00	0.00	0.00	0.00	** %
	Account Group Total:	0.00	0.00	0.00	0.00	** %
36200 Miscellaneous Revenues						
36210	Interest Earnings	0.00	0.00	0.00	0.00	** %
	Account Group Total:	0.00	0.00	0.00	0.00	** %
	Fund Total:	0.00	0.00	0.00	0.00	** %
310 Bonds, 1999 (Welle)						
31000 General Property Taxes						
31000	General Property Taxes	15,765.24	33,050.98	33,050.98	0.00	100 %
	Account Group Total:	15,765.24	33,050.98	33,050.98	0.00	100 %
	Fund Total:	15,765.24	33,050.98	33,050.98	0.00	100 %
315 Bonds, 2002 (EDA/Industrial Park)						
36100 Special Assessments						
36100	Special Assessments	4,733.49	9,466.97	19,705.00	10,238.03	48 %
	Account Group Total:	4,733.49	9,466.97	19,705.00	10,238.03	48 %
	Fund Total:	4,733.49	9,466.97	19,705.00	10,238.03	48 %

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CITY OF FREEPORT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 12 / 13

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Fund	Account	Received		Estimated Revenue	Revenue	%
		Current Month	Received		To Be Received	Received
320 Bonds, 2003 (3rd St NE, 7th St SW, 7th St SE Improvements)						
31000 General Property Taxes						
31000	General Property Taxes	24,351.18	51,046.45	51,046.45	0.00	100 %
	Account Group Total:	24,351.18	51,046.45	51,046.45	0.00	100 %
36100 Special Assessments						
36100	Special Assessments	4,994.55	10,438.79	12,034.00	1,595.21	87 %
	Account Group Total:	4,994.55	10,438.79	12,034.00	1,595.21	87 %
	Fund Total:	29,345.73	61,485.24	63,080.45	1,595.21	97 %
325 Bonds, 2005 (Main St Improvements)						
31000 General Property Taxes						
31000	General Property Taxes	31,377.83	65,730.23	65,902.57	172.34	100 %
	Account Group Total:	31,377.83	65,730.23	65,902.57	172.34	100 %
36100 Special Assessments						
36100	Special Assessments	8,875.91	12,669.37	11,258.00	-1,411.37	113 %
	Account Group Total:	8,875.91	12,669.37	11,258.00	-1,411.37	113 %
36200 Miscellaneous Revenues						
36210	Interest Earnings	0.00	602.78	0.00	-602.78	** %
36230	Donations - Private	0.00	10,000.00	0.00	-10,000.00	** %
	Account Group Total:	0.00	10,602.78	0.00	-10,602.78	** %
39300						
39310	Bond Proceeds	0.00	715,000.00	0.00	-715,000.00	** %
39320	Bond Premium	0.00	22,752.25	0.00	-22,752.25	** %
	Account Group Total:	0.00	737,752.25	0.00	-737,752.25	** %
	Fund Total:	40,253.74	826,754.63	77,160.57	-749,594.06	*** %
330 Bonds, 2006 (Industrial Park)						
36100 Special Assessments						
36100	Special Assessments	37,749.91	37,749.91	20,000.00	-17,749.91	189 %
	Account Group Total:	37,749.91	37,749.91	20,000.00	-17,749.91	189 %
36200 Miscellaneous Revenues						
36210	Interest Earnings	0.00	0.00	10,689.00	10,689.00	0 %
	Account Group Total:	0.00	0.00	10,689.00	10,689.00	0 %
39200 Transfer from other funds						
39200	Transfer from other funds	6,411.59	6,411.59	0.00	-6,411.59	** %
	Account Group Total:	6,411.59	6,411.59	0.00	-6,411.59	** %
	Fund Total:	44,161.50	44,161.50	30,689.00	-13,472.50	144 %

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CITY OF FREEPORT
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Fund	Account	Received		Revenue		% Received	
		Current Month	Received	Estimated Revenue	To Be Received		
407 2006 Small Cities Grant							
36100 Special Assessments							
36101	Principal on Note	0.00	1,101.72	0.00	-1,101.72	**	%
36102	Penalties and Interest	0.00	2,512.70	0.00	-2,512.70	**	%
Account Group Total:		0.00	3,614.42	0.00	-3,614.42	**	%
Fund Total:		0.00	3,614.42	0.00	-3,614.42	**	%
415 USDA Rural Dev Project							
33100 Federal Grants and Aids							
33100	Federal Grants and Aids	0.00	11,611.60	0.00	-11,611.60	**	%
Account Group Total:		0.00	11,611.60	0.00	-11,611.60	**	%
36100 Special Assessments							
36100	Special Assessments	26,592.50	51,869.56	0.00	-51,869.56	**	%
Account Group Total:		26,592.50	51,869.56	0.00	-51,869.56	**	%
36200 Miscellaneous Revenues							
36210	Interest Earnings	0.00	318.50	0.00	-318.50	**	%
Account Group Total:		0.00	318.50	0.00	-318.50	**	%
Fund Total:		26,592.50	63,799.66	0.00	-63,799.66	**	%
416 Bucket Fund - Old Tower Preservation							
36200 Miscellaneous Revenues							
36230	Donations - Private	0.00	105.00	0.00	-105.00	**	%
Account Group Total:		0.00	105.00	0.00	-105.00	**	%
Fund Total:		0.00	105.00	0.00	-105.00	**	%
601 Water							
31300 General Sales and Use Tax							
31300	General Sales and Use Tax	49.17	2,455.43	1,000.00	-1,455.43	246	%
Account Group Total:		49.17	2,455.43	1,000.00	-1,455.43	246	%
34000 Charges for Services							
34000	Charges for Services	6,642.42	136,365.90	120,000.00	-16,365.90	114	%
34050	Hook-up fee	0.00	1,200.00	2,400.00	1,200.00	50	%
Account Group Total:		6,642.42	137,565.90	122,400.00	-15,165.90	112	%
36100 Special Assessments							
36100	Special Assessments	10,094.23	10,408.60	20,000.00	9,591.40	52	%
Account Group Total:		10,094.23	10,408.60	20,000.00	9,591.40	52	%
36200 Miscellaneous Revenues							

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Fund	Account	Received		Estimated Revenue	Revenue	%
		Current Month	Received		To Be Received	Received
601 Water						
36210	Interest Earnings	0.00	0.12	500.00	499.88	0 %
36280	Sale of Equipment	0.00	700.00	0.00	-700.00	** %
	Account Group Total:	0.00	700.12	500.00	-200.12	140 %
39300						
39310	Bond Proceeds	0.00	0.00	300,000.00	300,000.00	0 %
	Account Group Total:	0.00	0.00	300,000.00	300,000.00	0 %
	Fund Total:	16,785.82	151,130.05	443,900.00	292,769.95	34 %
602 Waste Water						
34000 Charges for Services						
34000	Charges for Services	3,209.81	67,284.58	80,000.00	12,715.42	84 %
34050	Hook-up fee	0.00	1,200.00	2,400.00	1,200.00	50 %
	Account Group Total:	3,209.81	68,484.58	82,400.00	13,915.42	83 %
36100 Special Assessments						
36100	Special Assessments	115.24	429.61	0.00	-429.61	** %
	Account Group Total:	115.24	429.61	0.00	-429.61	** %
36200 Miscellaneous Revenues						
36210	Interest Earnings	0.00	128.33	1,500.00	1,371.67	9 %
	Account Group Total:	0.00	128.33	1,500.00	1,371.67	9 %
	Fund Total:	3,325.05	69,042.52	83,900.00	14,857.48	82 %
	Grand Total:	402,123.49	1,808,559.41	1,235,362.00	-573,197.41	146 %

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Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
101 General Fund	56,755.53	353,557.42	412,008.00	412,008.00	58,450.58	86 %
225 AFSA Fund	64,285.98	110,232.20	129,141.00	129,141.00	18,908.80	85 %
300 EDA	11,450.75	18,174.72	12,350.00	12,350.00	-5,824.72	147 %
305 General Obligation Consolidated Debt Service	0.00	0.00	183,138.00	0.00	0.00	0 %
310 Bonds, 1999 (Welle)	0.00	56,980.00	0.00	56,980.00	0.00	100 %
315 Bonds, 2002 (EDA/Industrial Park)	0.00	38,500.68	0.00	38,501.00	0.32	100 %
320 Bonds, 2003 (3rd St NE, 7th St SW, 7th St SE	0.00	59,334.38	0.00	59,334.25	-0.13	100 %
325 Bonds, 2005 (Main St Improvements)	0.00	154,767.92	0.00	7,188.50	-147,579.42	*** %
330 Bonds, 2006 (Industrial Park)	0.00	186,210.00	0.00	21,134.25	-165,075.75	881 %
409 2012 Hail Damage Repairs	4,536.71	60,031.71	0.00	0.00	-60,031.71	*** %
415 USDA Rural Dev Project	811.25	89,761.13	0.00	0.00	-89,761.13	*** %
601 Water	36,260.38	62,562.02	396,984.00	396,984.00	334,421.98	16 %
602 Waste Water	35,949.38	65,016.05	85,500.00	85,500.00	20,483.95	76 %
Grand Total:	210,049.98	1,255,128.23	1,219,121.00	1,219,121.00	-36,007.23	103 %

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Fund Account	Object	Committed Current Month	Committed	Original	Current	Available	%
101 General Fund							
41000 GENERAL GOVERNMENT							
41000 GENERAL GOVERNMENT							
	200 Postage	0.00	255.37	600.00	600.00	344.63	43 %
	210 Operating Supplies	0.00	1,824.80	4,000.00	3,752.00	1,927.20	49 %
	220 Repair & Maint. Supplies	0.00	1,556.33	750.00	750.00	-806.33	208 %
	300 Professional Services	130.01	6,798.71	3,000.00	4,500.00	-2,298.71	151 %
	302 Legal Consulting	2,607.50	3,758.10	0.00	3,000.00	-758.10	125 %
	320 Telephone	70.02	2,130.35	4,000.00	3,800.00	1,669.65	56 %
	350 Notices & Publication	0.00	2,789.84	1,250.00	1,250.00	-1,539.84	223 %
	351 Periodicals	0.00	246.81	100.00	100.00	-146.81	247 %
	361 Liability Insurance	0.00	14,944.50	0.00	6,343.00	-8,601.50	236 %
	381 Electric	96.21	2,673.09	2,000.00	2,000.00	-673.09	134 %
	410 Rentals	109.45	1,898.17	1,750.00	1,750.00	-148.17	108 %
	430 Miscellaneous	0.00	421.35	500.00	500.00	78.65	84 %
	433 Dues	2,369.00	2,913.88	250.00	498.00	-2,415.88	585 %
	434 League Dues	0.00	749.00	550.00	750.00	1.00	100 %
	450 Sales Tax	0.00	59.22	100.00	100.00	40.78	59 %
	510 Capital Expenditures	0.00	0.00	1,500.00	0.00	0.00	0 %
	570 Office Equip & Furnishing	0.00	794.08	0.00	0.00	-794.08	*** %
	Account Total:	5,382.19	43,813.60	20,350.00	29,693.00	-14,120.60	148 %
	Account Group Total:	5,382.19	43,813.60	20,350.00	29,693.00	-14,120.60	148 %
41100 Legislative (Council/Board)							
41100 Legislative (Council/Board)							
	100 Wages and Salaries	1,380.00	4,585.00	3,900.00	3,900.00	-685.00	118 %
	121 Cities FICA 6.2%	85.56	284.27	250.00	250.00	-34.27	114 %
	122 Cities Share MED 1.45%	20.00	66.45	75.00	75.00	8.55	89 %
	330 Training	0.00	299.00	250.00	299.00	0.00	100 %
	335 Mileage & Reimb Exp	0.00	25.99	100.00	100.00	74.01	26 %
	360 Workers Comp Insurance	0.00	125.44	100.00	125.44	0.00	100 %
	Account Total:	1,485.56	5,386.15	4,675.00	4,749.44	-636.71	113 %
	Account Group Total:	1,485.56	5,386.15	4,675.00	4,749.44	-636.71	113 %
41300 Executive (Mayor/Manager)							
41300 Executive (Mayor/Manager)							
	100 Wages and Salaries	435.00	1,345.00	1,425.00	1,425.00	80.00	94 %
	121 Cities FICA 6.2%	26.97	83.39	100.00	100.00	16.61	83 %
	122 Cities Share MED 1.45%	6.31	19.51	25.00	25.00	5.49	78 %
	330 Training	0.00	120.00	500.00	451.00	331.00	27 %
	335 Mileage & Reimb Exp	0.00	199.82	100.00	100.00	-99.82	200 %
	433 Dues	0.00	30.00	25.00	25.00	-5.00	120 %
	Account Total:	468.28	1,797.72	2,175.00	2,126.00	328.28	85 %
	Account Group Total:	468.28	1,797.72	2,175.00	2,126.00	328.28	85 %
41400 Clerk							

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Fund Account	Object	Committed Current Month	Committed	Original	Current	Available	%
101 General Fund							
41400 Clerk							
	100 Wages and Salaries	1,923.08	36,045.39	58,500.00	58,500.00	22,454.61	62 %
	103 Part time wages	768.00	22,898.19	26,500.00	26,500.00	3,601.81	86 %
	120 Cities Share PERA	195.10	4,009.11	6,200.00	6,200.00	2,190.89	65 %
	121 Cities FICA 6.2%	166.85	3,640.93	5,275.00	5,275.00	1,634.07	69 %
	122 Cities Share MED 1.45%	39.02	851.51	1,250.00	1,250.00	398.49	68 %
	130 Health Insurance	0.00	7,221.00	16,750.00	16,750.00	9,529.00	43 %
	131 Life Insurance	0.00	16.00	24.00	24.00	8.00	67 %
	330 Training	0.00	725.00	1,000.00	1,000.00	275.00	73 %
	335 Mileage & Reimb Exp	0.00	1,052.79	1,000.00	1,000.00	-52.79	105 %
	360 Workers Comp Insurance	0.00	685.95	600.00	665.98	-19.97	103 %
	433 Dues	0.00	0.00	200.00	200.00	200.00	0 %
	Account Total:	3,092.05	77,145.87	117,299.00	117,364.98	40,219.11	66 %
41450 Elections							
	105 Misc Compensation	0.00	823.50	0.00	0.00	-823.50	*** %
	210 Operating Supplies	0.00	387.50	40.00	40.00	-347.50	969 %
	335 Mileage & Reimb Exp	0.00	125.79	0.00	0.00	-125.79	*** %
	350 Notices & Publication	0.00	13.40	0.00	0.00	-13.40	*** %
	Account Total:	0.00	1,350.19	40.00	40.00	-1,310.19	*** %
	Account Group Total:	3,092.05	78,496.06	117,339.00	117,404.98	38,908.92	67 %
41500 Auditor							
41500 Auditor							
	301 Audit	0.00	2,614.44	11,500.00	11,500.00	8,885.56	23 %
	Account Total:	0.00	2,614.44	11,500.00	11,500.00	8,885.56	23 %
41550 Assessor							
	304 Assessing Fees	0.00	5,135.30	4,750.00	4,750.00	-385.30	108 %
	Account Total:	0.00	5,135.30	4,750.00	4,750.00	-385.30	108 %
	Account Group Total:	0.00	7,749.74	16,250.00	16,250.00	8,500.26	48 %
41600 Legal Services							
41600 Legal Services							
	302 Legal Consulting	0.00	0.00	3,000.00	0.00	0.00	0 %
	Account Total:	0.00	0.00	3,000.00	0.00	0.00	0 %
	Account Group Total:	0.00	0.00	3,000.00	0.00	0.00	0 %
41800 Planning / Zoning							
41800 Planning / Zoning							
	300 Professional Services	180.00	1,800.00	6,000.00	6,000.00	4,200.00	30 %
	302 Legal Consulting	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
	303 Engineering	0.00	401.25	1,000.00	1,000.00	598.75	40 %
	350 Notices & Publication	0.00	246.58	200.00	200.00	-46.58	123 %
	429 County Recording Fees	0.00	138.00	200.00	200.00	62.00	69 %
	Account Total:	180.00	2,585.83	9,400.00	9,400.00	6,814.17	28 %
	Account Group Total:	180.00	2,585.83	9,400.00	9,400.00	6,814.17	28 %

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Fund Account	Object	Committed Current Month	Committed	Original	Current	Available	%
101 General Fund							
42000 Public Safety							
42000 Public Safety							
316 Animal Control		0.00	107.38	0.00	0.00	-107.38	*** %
Account Total:		0.00	107.38	0.00	0.00	-107.38	*** %
42050 Building Official							
310 Contractor		0.00	4,486.49	9,500.00	9,500.00	5,013.51	47 %
436 State Surcharge		0.00	454.08	500.00	500.00	45.92	91 %
Account Total:		0.00	4,940.57	10,000.00	10,000.00	5,059.43	49 %
Account Group Total:		0.00	5,047.95	10,000.00	10,000.00	4,952.05	50 %
42100 Police							
42100 Police							
305 Legal Prosecution		0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
Account Total:		0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
Account Group Total:		0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
42200 Fire & Rescue							
42200 Fire & Rescue							
700 Transfers		0.00	0.00	30,495.00	0.00	0.00	0 %
720 Operating Transfers		30,495.00	30,495.00	0.00	30,495.00	0.00	100 %
Account Total:		30,495.00	30,495.00	30,495.00	30,495.00	0.00	100 %
Account Group Total:		30,495.00	30,495.00	30,495.00	30,495.00	0.00	100 %
42800 Civil Defense							
42800 Civil Defense							
310 Contractor		0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
335 Mileage & Reimb Exp		0.00	0.00	250.00	250.00	250.00	0 %
361 Liability Insurance		0.00	0.00	200.00	200.00	200.00	0 %
Account Total:		0.00	0.00	1,450.00	1,450.00	1,450.00	0 %
Account Group Total:		0.00	0.00	1,450.00	1,450.00	1,450.00	0 %
43000 Public Works							
43000 Public Works							
100 Wages and Salaries		2,012.40	48,748.05	50,500.00	50,500.00	1,751.95	97 %
103 Part time wages		898.56	22,857.12	26,500.00	26,500.00	3,642.88	86 %
120 Cities Share PERA		211.05	5,191.50	5,600.00	5,600.00	408.50	93 %
121 Cities FICA 6.2%		180.48	4,439.48	4,800.00	4,800.00	360.52	92 %
122 Cities Share MED 1.45%		42.21	1,038.25	1,150.00	1,150.00	111.75	90 %
130 Health Insurance		0.00	8,892.60	8,000.00	8,000.00	-892.60	111 %
131 Life Insurance		0.00	22.00	24.00	24.00	2.00	92 %
210 Operating Supplies		0.00	72.23	0.00	0.00	-72.23	*** %
240 Clothing Replacement		0.00	169.98	500.00	500.00	330.02	34 %
330 Training		0.00	311.52	200.00	200.00	-111.52	156 %
335 Mileage & Reimb Exp		0.00	22.60	50.00	50.00	27.40	45 %
360 Workers Comp Insurance		0.00	7,205.74	5,000.00	6,408.58	-797.16	112 %
431 Permits/License		0.00	0.00	150.00	150.00	150.00	0 %
Account Total:		3,344.70	98,971.07	102,474.00	103,882.58	4,911.51	95 %
Account Group Total:		3,344.70	98,971.07	102,474.00	103,882.58	4,911.51	95 %

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Fund Account	Object	Committed Current Month	Committed	Original	Current	Available	%
101 General Fund							
43100 Highways, Streets & Roadways							
43100 Highways, Streets & Roadways							
	210 Operating Supplies	13.35	1,397.72	3,500.00	3,500.00	2,102.28	40 %
	215 Gas & Oil	94.71	3,833.75	4,000.00	4,000.00	166.25	96 %
	220 Repair & Maint. Supplies	76.00	432.39	10,000.00	10,000.00	9,567.61	4 %
	225 Street Materials	0.00	6,591.26	0.00	0.00	-6,591.26	*** %
	240 Clothing Replacement	0.00	0.00	500.00	500.00	500.00	0 %
	311 Outside Maintenance	0.00	7,647.22	22,500.00	22,500.00	14,852.78	34 %
	320 Telephone	379.43	2,173.68	1,750.00	1,750.00	-423.68	124 %
	350 Notices & Publication	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
	361 Liability Insurance	0.00	3,666.00	0.00	1,633.00	-2,033.00	224 %
	366 Insurance Claims	0.00	-461.86	0.00	0.00	461.86	*** %
	381 Electric	145.70	1,258.07	2,000.00	2,000.00	741.93	63 %
	382 Heating Gas	85.19	743.57	750.00	750.00	6.43	99 %
	383 Garbage	102.39	1,066.39	750.00	750.00	-316.39	142 %
	401 Truck Repairs	0.00	1,881.05	1,500.00	1,500.00	-381.05	125 %
	430 Miscellaneous	4,582.55	4,868.27	250.00	250.00	-4,618.27	*** %
	431 Permits/License	0.00	0.00	500.00	500.00	500.00	0 %
	433 Dues	0.00	0.00	200.00	200.00	200.00	0 %
	510 Capital Expenditures	4,915.00	4,915.00	0.00	0.00	-4,915.00	*** %
	Account Total:	10,394.32	40,012.51	49,200.00	50,833.00	10,820.49	79 %
43160 Street Lighting							
	300 Professional Services	0.00	189.00	0.00	0.00	-189.00	*** %
	311 Outside Maintenance	0.00	791.10	500.00	500.00	-291.10	158 %
	361 Liability Insurance	0.00	1,773.00	1,750.00	1,773.00	0.00	100 %
	381 Electric	1,492.33	18,157.19	18,000.00	18,000.00	-157.19	101 %
	Account Total:	1,492.33	20,910.29	20,250.00	20,273.00	-637.29	103 %
	Account Group Total:	11,886.65	60,922.80	69,450.00	71,106.00	10,183.20	86 %
45200 Parks							
45200 Parks							
	210 Operating Supplies	0.00	1,073.60	0.00	0.00	-1,073.60	*** %
	220 Repair & Maint. Supplies	421.10	1,272.24	0.00	0.00	-1,272.24	*** %
	361 Liability Insurance	0.00	8,908.00	2,700.00	3,701.00	-5,207.00	241 %
	435 SR Citizen Building	0.00	91.85	750.00	750.00	658.15	12 %
	510 Capital Expenditures	0.00	6,945.81	10,000.00	10,000.00	3,054.19	69 %
	Account Total:	421.10	18,291.50	13,450.00	14,451.00	-3,840.50	127 %
	Account Group Total:	421.10	18,291.50	13,450.00	14,451.00	-3,840.50	127 %
49200 Unallocated Expenditures							
49240 Insurance							
	360 Workers Comp Insurance	0.00	0.00	1,500.00	0.00	0.00	0 %
	361 Liability Insurance	0.00	0.00	9,000.00	0.00	0.00	0 %
	Account Total:	0.00	0.00	10,500.00	0.00	0.00	0 %
	Account Group Total:	0.00	0.00	10,500.00	0.00	0.00	0 %
	Fund Total:	56,755.53	353,557.42	412,008.00	412,008.00	58,450.58	86 %

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Fund Account	Object	Committed Current Month	Committed	Original	Current	Available	%
225 AFSA Fund							
42200 Fire & Rescue							
42200 Fire & Rescue							
	100 Wages and Salaries	6,768.00	6,768.00	5,760.00	5,760.00	-1,008.00	118 %
	115 Drills	18,882.00	18,882.00	16,900.00	16,900.00	-1,982.00	112 %
	116 Fire Calls	5,436.00	5,436.00	6,500.00	6,500.00	1,064.00	84 %
	117 Rescue Calls	6,252.00	6,252.00	9,100.00	9,100.00	2,848.00	69 %
	121 Cities FICA 6.2%	2,314.97	2,314.97	2,372.00	2,372.00	57.03	98 %
	122 Cities Share MED 1.45%	541.42	541.42	555.00	555.00	13.58	98 %
	150 Workers Compensation	0.00	0.00	2,602.00	0.00	0.00	0 %
	210 Operating Supplies	3,683.47	18,380.07	0.00	0.00	-18,380.07	*** %
	215 Gas & Oil	352.18	1,925.59	1,500.00	1,500.00	-425.59	128 %
	220 Repair & Maint. Supplies	207.36	1,382.69	8,000.00	8,000.00	6,617.31	17 %
	240 Clothing Replacement	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
	245 Radio/Pager Repair	0.00	191.28	2,800.00	2,800.00	2,608.72	7 %
	300 Professional Services	0.00	270.06	0.00	0.00	-270.06	*** %
	301 Audit	0.00	3,450.00	3,581.00	3,581.00	131.00	96 %
	302 Legal Consulting	0.00	0.00	500.00	500.00	500.00	0 %
	315 Fire Dept Aid 2%	15,478.25	16,478.25	2,000.00	2,000.00	-14,478.25	824 %
	320 Telephone	76.30	821.65	900.00	900.00	78.35	91 %
	330 Training	525.00	2,675.00	11,000.00	11,000.00	8,325.00	24 %
	333 Physicals	0.00	560.00	1,000.00	1,000.00	440.00	56 %
	335 Mileage & Reimb Exp	0.00	13.96	300.00	300.00	286.04	5 %
	350 Notices & Publication	0.00	118.77	100.00	100.00	-18.77	119 %
	360 Workers Comp Insurance	0.00	4,358.60	0.00	2,602.00	-1,756.60	168 %
	361 Liability Insurance	0.00	6,359.50	4,327.00	4,327.00	-2,032.50	147 %
	381 Electric	145.48	1,923.46	2,100.00	2,100.00	176.54	92 %
	382 Heating Gas	73.98	1,183.55	2,250.00	2,250.00	1,066.45	53 %
	383 Garbage	29.09	319.99	500.00	500.00	180.01	64 %
	401 Truck Repairs	20.48	1,791.67	2,400.00	2,400.00	608.33	75 %
	430 Miscellaneous	0.00	3,655.59	1,000.00	1,000.00	-2,655.59	366 %
	433 Dues	0.00	309.00	288.00	288.00	-21.00	107 %
	450 Sales Tax	0.00	126.00	0.00	0.00	-126.00	*** %
	550 Motor Vehicles	0.00	0.00	34,213.00	34,213.00	34,213.00	0 %
	560 Furniture and Fixtures	0.00	0.00	1,093.00	1,093.00	1,093.00	0 %
	580 Other Equipment	0.00	243.13	0.00	0.00	-243.13	*** %
	700 Transfers	0.00	0.00	3,500.00	0.00	0.00	0 %
	720 Operating Transfers	3,500.00	3,500.00	0.00	3,500.00	0.00	100 %
	Account Total:	64,285.98	110,232.20	129,141.00	129,141.00	18,908.80	85 %
	Account Group Total:	64,285.98	110,232.20	129,141.00	129,141.00	18,908.80	85 %
	Fund Total:	64,285.98	110,232.20	129,141.00	129,141.00	18,908.80	85 %

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Fund Account	Object	Committed Current Month	Committed	Original	Current	Available	%
300 EDA							
46500 EDA Operations							
46500 EDA Operations							
	210 Operating Supplies	19.21	333.18	1,000.00	1,000.00	666.82	33 %
	302 Legal Consulting	0.00	1,395.70	2,200.00	2,200.00	804.30	63 %
	303 Engineering	0.00	3,850.00	0.00	0.00	-3,850.00	*** %
	335 Mileage & Reimb Exp	19.95	54.72	100.00	100.00	45.28	55 %
	429 County Recording Fees	0.00	0.00	50.00	50.00	50.00	0 %
	430 Miscellaneous	0.00	1,129.53	4,000.00	4,000.00	2,870.47	28 %
	700 Transfers	6,411.59	6,411.59	5,000.00	5,000.00	-1,411.59	128 %
	720 Operating Transfers	5,000.00	5,000.00	0.00	0.00	-5,000.00	*** %
	Account Total:	11,450.75	18,174.72	12,350.00	12,350.00	-5,824.72	147 %
	Account Group Total:	11,450.75	18,174.72	12,350.00	12,350.00	-5,824.72	147 %
	Fund Total:	11,450.75	18,174.72	12,350.00	12,350.00	-5,824.72	147 %
305 General Obligation Consolidated Debt Service Fund							
47000 Debt Service							
47000 Debt Service							
	601 Bond Principal - 99 Debt	0.00	0.00	56,000.00	0.00	0.00	0 %
	602 Bond Principal - 02 Debt	0.00	0.00	35,000.00	0.00	0.00	0 %
	603 Bond Principal - 03 Debt	0.00	0.00	55,000.00	0.00	0.00	0 %
	611 Bond Interest - 99 Debt	0.00	0.00	980.00	0.00	0.00	0 %
	612 Bond Interest - 02 Debt	0.00	0.00	3,501.00	0.00	0.00	0 %
	613 Bond Interest - 03 Debt	0.00	0.00	3,903.00	0.00	0.00	0 %
	617 Bond Interest - 12 Debt	0.00	0.00	20,718.00	0.00	0.00	0 %
	618 Bond Interest - 13 Debt	0.00	0.00	6,786.00	0.00	0.00	0 %
	620 Fiscal Agents Fees	0.00	0.00	1,250.00	0.00	0.00	0 %
	Account Total:	0.00	0.00	183,138.00	0.00	0.00	0 %
	Account Group Total:	0.00	0.00	183,138.00	0.00	0.00	0 %
	Fund Total:	0.00	0.00	183,138.00	0.00	0.00	0 %
310 Bonds, 1999 (Welle)							
47000 Debt Service							
47000 Debt Service							
	600 Bond Principal	0.00	56,000.00	0.00	56,000.00	0.00	100 %
	610 Bond Interest	0.00	980.00	0.00	980.00	0.00	100 %
	Account Total:	0.00	56,980.00	0.00	56,980.00	0.00	100 %
	Account Group Total:	0.00	56,980.00	0.00	56,980.00	0.00	100 %
	Fund Total:	0.00	56,980.00	0.00	56,980.00	0.00	100 %

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Fund Account	Object	Committed Current Month	Committed	Original	Current	Available	%
315 Bonds, 2002 (EDA/Industrial Park)							
47000 Debt Service							
47000 Debt Service							
	600 Bond Principal	0.00	35,000.00	0.00	35,000.00	0.00	100 %
	610 Bond Interest	0.00	3,500.68	0.00	3,501.00	0.32	100 %
	Account Total:	0.00	38,500.68	0.00	38,501.00	0.32	100 %
	Account Group Total:	0.00	38,500.68	0.00	38,501.00	0.32	100 %
	Fund Total:	0.00	38,500.68	0.00	38,501.00	0.32	100 %
320 Bonds, 2003 (3rd St NE, 7th St SW, 7th St SE Improvements)							
47000 Debt Service							
47000 Debt Service							
	600 Bond Principal	0.00	55,000.00	0.00	55,000.00	0.00	100 %
	610 Bond Interest	0.00	3,903.13	0.00	3,903.00	-0.13	100 %
	620 Fiscal Agents Fees	0.00	431.25	0.00	431.25	0.00	100 %
	Account Total:	0.00	59,334.38	0.00	59,334.25	-0.13	100 %
	Account Group Total:	0.00	59,334.38	0.00	59,334.25	-0.13	100 %
	Fund Total:	0.00	59,334.38	0.00	59,334.25	-0.13	100 %
325 Bonds, 2005 (Main St Improvements)							
47000 Debt Service							
47000 Debt Service							
	600 Bond Principal	0.00	90,000.00	0.00	0.00	-90,000.00	*** %
	610 Bond Interest	0.00	38,435.00	0.00	6,786.00	-31,649.00	566 %
	620 Fiscal Agents Fees	0.00	402.50	0.00	402.50	0.00	100 %
	650 Bond Issuance Costs	0.00	25,930.42	0.00	0.00	-25,930.42	*** %
	Account Total:	0.00	154,767.92	0.00	7,188.50	-147,579.42	*** %
	Account Group Total:	0.00	154,767.92	0.00	7,188.50	-147,579.42	*** %
	Fund Total:	0.00	154,767.92	0.00	7,188.50	-147,579.42	*** %
330 Bonds, 2006 (Industrial Park)							
47000 Debt Service							
47000 Debt Service							
	600 Bond Principal	0.00	120,000.00	0.00	0.00	-120,000.00	*** %
	610 Bond Interest	0.00	65,760.00	0.00	20,718.00	-45,042.00	317 %
	620 Fiscal Agents Fees	0.00	450.00	0.00	416.25	-33.75	108 %
	Account Total:	0.00	186,210.00	0.00	21,134.25	-165,075.75	881 %
	Account Group Total:	0.00	186,210.00	0.00	21,134.25	-165,075.75	881 %
	Fund Total:	0.00	186,210.00	0.00	21,134.25	-165,075.75	881 %

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Fund Account	Object	Committed Current Month	Committed	Original	Current	Available	%
409	2012 Hail Damage Repairs						
49200	Unallocated Expenditures						
49240	Insurance						
366	Insurance Claims	4,536.71	60,031.71	0.00	0.00	-60,031.71	*** %
	Account Total:	4,536.71	60,031.71	0.00	0.00	-60,031.71	*** %
	Account Group Total:	4,536.71	60,031.71	0.00	0.00	-60,031.71	*** %
	Fund Total:	4,536.71	60,031.71	0.00	0.00	-60,031.71	*** %
415	USDA Rural Dev Project						
43100	Highways, Streets & Roadways						
43100	Highways, Streets & Roadways						
300	Professional Services	811.25	61,796.16	0.00	0.00	-61,796.16	*** %
302	Legal Consulting	0.00	7,277.40	0.00	0.00	-7,277.40	*** %
303	Engineering	0.00	8,086.22	0.00	0.00	-8,086.22	*** %
510	Capital Expenditures	0.00	-19,537.27	0.00	0.00	19,537.27	*** %
610	Bond Interest	0.00	21,630.87	0.00	0.00	-21,630.87	*** %
650	Bond Issuance Costs	0.00	10,507.75	0.00	0.00	-10,507.75	*** %
	Account Total:	811.25	89,761.13	0.00	0.00	-89,761.13	*** %
	Account Group Total:	811.25	89,761.13	0.00	0.00	-89,761.13	*** %
	Fund Total:	811.25	89,761.13	0.00	0.00	-89,761.13	*** %
601	Water						
43200	Sanitation						
43225	Water						
200	Postage	168.37	944.29	800.00	800.00	-144.29	118 %
210	Operating Supplies	0.00	4,948.30	2,000.00	2,000.00	-2,948.30	247 %
220	Repair & Maint. Supplies	0.00	104.55	1,000.00	1,000.00	895.45	10 %
300	Professional Services	5.80	156.49	750.00	750.00	593.51	21 %
302	Legal Consulting	0.00	0.00	500.00	500.00	500.00	0 %
303	Engineering	0.00	0.00	500.00	500.00	500.00	0 %
311	Outside Maintenance	0.00	396.55	1,000.00	1,000.00	603.45	40 %
320	Telephone	20.51	216.16	750.00	750.00	533.84	29 %
330	Training	0.00	90.00	200.00	200.00	110.00	45 %
350	Notices & Publication	0.00	726.41	500.00	500.00	-226.41	145 %
361	Liability Insurance	0.00	1,875.00	1,000.00	1,000.00	-875.00	188 %
381	Electric	432.55	7,015.62	4,500.00	4,500.00	-2,515.62	156 %
382	Heating Gas	0.00	0.00	500.00	500.00	500.00	0 %
430	Miscellaneous	0.00	219.00	200.00	200.00	-19.00	110 %
431	Permits/License	0.00	2,122.90	1,800.00	1,800.00	-322.90	118 %
433	Dues	633.15	893.15	300.00	300.00	-593.15	298 %
440	Chemical Purificaion	0.00	4,538.63	2,500.00	2,500.00	-2,038.63	182 %
450	Sales Tax	0.00	2,600.59	1,500.00	1,500.00	-1,100.59	173 %
460	Lab Testing	0.00	712.50	500.00	500.00	-212.50	143 %
510	Capital Expenditures	0.00	0.00	20,000.00	20,000.00	20,000.00	0 %
515	Well security project	0.00	0.00	500.00	500.00	500.00	0 %

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Fund Account	Object	Committed Current Month	Committed	Original	Current	Available	%
601 Water							
600	Bond Principal	0.00	0.00	300,000.00	300,000.00	300,000.00	0 %
610	Bond Interest	0.00	0.00	20,684.00	20,684.00	20,684.00	0 %
700	Transfers	0.00	0.00	35,000.00	0.00	0.00	0 %
720	Operating Transfers	35,000.00	35,000.00	0.00	35,000.00	0.00	100 %
	Account Total:	36,260.38	62,560.14	396,984.00	396,984.00	334,423.86	16 %
43250 Sewage Collection and Disposal							
210	Operating Supplies	0.00	1.88	0.00	0.00	-1.88	*** %
	Account Total:	0.00	1.88	0.00	0.00	-1.88	*** %
	Account Group Total:	36,260.38	62,562.02	396,984.00	396,984.00	334,421.98	16 %
	Fund Total:	36,260.38	62,562.02	396,984.00	396,984.00	334,421.98	16 %
602 Waste Water							
43200 Sanitation							
43225 Water							
320	Telephone	0.00	19.07	0.00	0.00	-19.07	*** %
	Account Total:	0.00	19.07	0.00	0.00	-19.07	*** %
43250 Sewage Collection and Disposal							
200	Postage	158.00	861.83	600.00	600.00	-261.83	144 %
210	Operating Supplies	0.00	744.86	2,500.00	2,500.00	1,755.14	30 %
215	Gas & Oil	0.00	0.00	100.00	100.00	100.00	0 %
220	Repair & Maint. Supplies	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
300	Professional Services	5.80	5,954.20	100.00	100.00	-5,854.20	*** %
302	Legal Consulting	0.00	0.00	500.00	500.00	500.00	0 %
303	Engineering	0.00	214.00	0.00	0.00	-214.00	*** %
311	Outside Maintenance	0.00	0.00	3,500.00	3,500.00	3,500.00	0 %
320	Telephone	20.50	197.05	800.00	800.00	602.95	25 %
330	Training	0.00	450.00	200.00	200.00	-250.00	225 %
335	Mileage & Reimb Exp	0.00	169.50	200.00	200.00	30.50	85 %
350	Notices & Publication	0.00	354.56	0.00	0.00	-354.56	*** %
361	Liability Insurance	0.00	1,963.07	5,000.00	5,000.00	3,036.93	39 %
381	Electric	68.99	875.49	2,000.00	2,000.00	1,124.51	44 %
430	Miscellaneous	62.95	62.95	0.00	0.00	-62.95	*** %
431	Permits/License	0.00	0.00	400.00	400.00	400.00	0 %
433	Dues	633.14	633.14	100.00	100.00	-533.14	633 %
460	Lab Testing	0.00	81.00	500.00	500.00	419.00	16 %
600	Bond Principal	0.00	0.00	20,000.00	20,000.00	20,000.00	0 %
610	Bond Interest	0.00	11,842.50	12,000.00	12,000.00	157.50	99 %
650	Bond Issuance Costs	0.00	5,592.83	0.00	0.00	-5,592.83	*** %
700	Transfers	0.00	0.00	35,000.00	0.00	0.00	0 %
720	Operating Transfers	35,000.00	35,000.00	0.00	35,000.00	0.00	100 %
	Account Total:	35,949.38	64,996.98	85,500.00	85,500.00	20,503.02	76 %
	Account Group Total:	35,949.38	65,016.05	85,500.00	85,500.00	20,483.95	76 %
	Fund Total:	35,949.38	65,016.05	85,500.00	85,500.00	20,483.95	76 %

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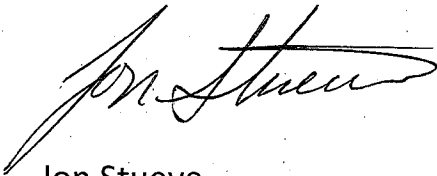
Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
101 General Fund						
10100 Cash	222,371.45	189,268.05	0.00	9,978.99	43,618.04	358,042.47
225 AFSA Fund						
10100 Cash	326,840.39	249.00	30,495.00	3,500.00	55,746.62	298,337.77
300 EDA						
10100 Cash	20,950.45	11,127.36	0.00	11,411.59	0.00	20,666.22
310 Bonds, 1999 (Welle)						
10100 Cash	-14,063.73	15,765.24	0.00	0.00	0.00	1,701.51
315 Bonds, 2002 (EDA/Industrial Park)						
10100 Cash	37,981.69	4,733.49	0.00	0.00	0.00	42,715.18
320 Bonds, 2003 (3rd St NE, 7th St SW, 7th St SE Improvements)						
10100 Cash	-18,011.60	29,345.73	0.00	0.00	0.00	11,334.13
325 Bonds, 2005 (Main St Improvements)						
10100 Cash	139,231.31	40,253.74	0.00	0.00	0.00	179,485.05
10120 Cash with Fiscal Agent	713,766.32	0.00	0.00	0.00	0.00	713,766.32
Total Fund	852,997.63	40,253.74				893,251.37
330 Bonds, 2006 (Industrial Park)						
10100 Cash	634,495.75	44,161.50	0.00	0.00	0.00	678,657.25
10120 Cash with Fiscal Agent	1,152,826.10	0.00	0.00	0.00	0.00	1,152,826.10
Total Fund	1,787,321.85	44,161.50				1,831,483.35
407 2006 Small Cities Grant						
10100 Cash	70,771.50	0.00	0.00	0.00	0.00	70,771.50
409 2012 Hail Damage Repairs						
10100 Cash	-10,289.94	0.00	0.00	0.00	0.00	-10,289.94
410 Park Dedication						
10100 Cash	1,667.61	0.00	0.00	0.00	0.00	1,667.61
411 Wetland Project						
10100 Cash	12,550.61	0.00	0.00	0.00	0.00	12,550.61
412 North End Park Fund						
10100 Cash	1,703.27	0.00	0.00	0.00	0.00	1,703.27
413 City Hall Capital						
10100 Cash	540.16	0.00	0.00	0.00	0.00	540.16
414 Public Works Capital						
10100 Cash	18,948.35	0.00	0.00	0.00	0.00	18,948.35
415 USDA Rural Dev Project						
10100 Cash	-78,772.83	26,592.50	0.00	0.00	811.25	-52,991.58
416 Bucket Fund - Old Tower Preservation						
10100 Cash	5,127.78	0.00	0.00	0.00	0.00	5,127.78
601 Water						
10100 Cash	335,385.53	16,785.82	0.00	35,000.00	0.00	317,171.35
602 Waste Water						
10100 Cash	116,999.35	3,325.05	0.00	35,000.00	0.00	85,324.40
10120 Cash with Fiscal Agent	216,107.99	0.00	0.00	0.00	0.00	216,107.99
Total Fund	333,107.34	3,325.05		35,000.00		301,432.39
910 Payroll Clearing Fund						
10100 Cash	3,439.91	0.00	48,584.98	16,616.96	0.00	35,407.93
930 Claims Clearing Fun						
10100 Cash	44,130.95	0.00	21,095.93	0.00	0.00	65,226.88
Totals	3,954,698.37	381,607.48	100,175.91	111,507.54	100,175.91	4,224,798.31

PUBLIC WORKS REPORT

Water: Nothing new on the water end of things. Average daily pumping is around that 30,000 gallon mark.

Wastewater: Quarterly influent tests were done this month.

Maintenance: The new snow blower has arrived and works great. Also the tractor tires got put on last week. Christmas lights are up and so far nothing but compliments, which is good. Still waiting on outlets for new polls on county road 11, hoping they arrive early next week and as soon as they do will put up remainder of lights on 11. Also we changed our blades on the plow truck hoping it will cut better and eliminate the snow/ice buildup on the roads. Any questions or concerns you know how to get ahold of me.



Jon Stueve

Public Works Director

Memo

From: Mason Schirmer, Clerk-Treasurer

To: Freeport City Council

Date: December 17, 2013

Re: 2013 Audit Engagement

During the November regular Council meeting, Council tabled accepting the 2013 audit engagement letter due to concern over the price of \$17,010.

Steve McDonald of Abdo, Eick & Meyers said the Single Audit is a one-time expense tied to the USDA funding. According to McDonald, a Single Audit must be performed anytime a city spends \$500,000 of federal funds. Next year, a Single Audit would not be necessary.

Furthermore, in 2012 the City approved Resolution 2012-064 (included along with this memo) which states the acceptance of the responsibility to conduct a single audit.

I did not obtain estimates from other firms, since the information above changes the understanding of the City's audit expense.

*Staff recommends a **Motion to accept the 2013 engagement letter and perform the 2013 audit.***

RESOLUTION 2012-064

2012 AUDIT ENGAGEMENT WITH ABDO, EICK & MEYERS CO., LTD.

WHEREAS, Minnesota Statute 412.591 requires Standard Plan and Plan A cities less than 2,500 in population, according to the latest census, with a combined clerk-treasurer position must have an annual audit if the total revenues exceed \$150,000, adjusted for inflation using the annual implicit price deflator; and

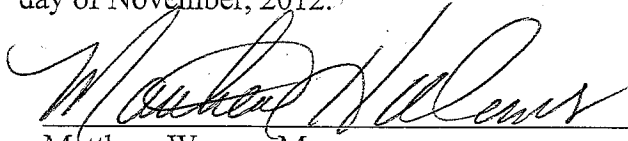
WHEREAS, Minnesota Statute 412.591 states the audit must be performed by the state auditor or a certified public accountant in accordance with minimum procedures prescribed by the state auditor; and

WHEREAS, In 2011, the City of Freeport approved a two-year renewal with a price freeze for 2012 and Abdo, Eick & Meyer has proposed an audit engagement for 2012 at a cost of \$10,925; and

→ WHEREAS, the loan and grant proceeds awarded by the United States Department of Agriculture – Rural Development(USDA-RD) is subject to the Federal Single Audit requirements when eligible expenditures in excess of \$500,000 have been made and Abdo, Eick & Meyer has proposed to offer single audit services at \$2,500;

NOW, THEREFORE, BE IT RESOLVED THAT, The Freeport City Council awards the Engagement Proposal for 2012 to Abdo, Eick & Meyer and authorizes Mayor Worms and Clerk Holthaus to execute and deliver the contract as approved.

Approved by the City of Freeport this 27th day of November, 2012.


Matthew Worms, Mayor

ATTEST:


Victoria Holthaus, Clerk

Mason Schirmer

From: Dave Neiman <bisi1@charter.net>
Sent: Wednesday, December 11, 2013 7:59 AM
To: Mason Schirmer, Freeport
Cc: Karen Voz; Beth Kluthe
Subject: Memo of Concern

Follow Up Flag: Follow up
Flag Status: Flagged

Mason:

I met yesterday with the MDH Source Water Protection Staff to review the current standings of the community Wellhead Protection Plans which are in the State's program. Questions were raised during the meeting regarding the status of the Freeport WHP Plan. Both Karen Voz and I expressed some concerns regarding progress being made on the Freeport Plan, as we have not seen any draft potential contaminant source inventory or draft Plan documents for review, nor have we been advised of any upcoming WHP Committee meetings.

According to the Scoping 2 Decision Notice from MDH, the Freeport WHP Plan is due to be submitted to MDH on or before September 7, 2014. I would call to your attention that prior to submittal of the Plan to MDH for final review and approval, the Plan must be sent to the local units of government for the required 60-day review and comment period. Following the 60-day period, the City Council must publish and hold a Public Hearing to receive final comments from the public and any other concerned parties. Any received comments must then be addressed and incorporated into the final document. The Council will then take formal action to approve the Plan and prepare it for submittal to MDH. In order to meet the September deadline, and allow adequate time for review and necessary administrative matters, it is important that the City have the draft WHP Plan completed by the first of May, 2014. That basically leaves only 4 months to get the entire Plan completed. It will take a concerted effort to complete this work in the time remaining.

Considering the apparent slow progress made so far, I am concerned that the City will have difficulty completing work on the draft WHP Plan by May 1st. You and I briefly reviewed the consultant's proposals received by the City for development of the remaining portion of the WHP Plan. In my experience, both of the proposals seemed to be complete and very reasonably priced. In light of the Plan completion requirement date, and in order to move along the development of the Plan, I would suggest that the Council reconsider the consultant's proposals and quickly retain one of them to complete this work in order to meet the submittal deadline.

I am available, in an advisory role, to assist you and the City with completing the task of developing the WHP Plan. Please let me know what I can do to help the effort proceed in a timely manner.

Dave

Dave Neiman
Source Water Protection Specialist
Minnesota Rural Water Association
217 12th Avenue SE
Elbow Lake, MN 56531
800-367-6792 MRWA Offices



December 9, 2013

Mayor and City Council
City of Freeport
125 East Main Street
Freeport, MN 56331

The City of Freeport has previously contracted for various hours of accounting and consulting services with KDV. The purpose of this letter is to revise the engagement for ongoing services.

We are proposing one or more of (but not limited to) the following consulting services:

- A. Assistance with preparation of 2013 audit work papers for the City's independent auditors – as requested
- B. Training on preparation of specific 2013 audit work papers – as requested
- C. Ongoing 2013-2014 accounting, finance, training, and consulting services – as requested

You agree that it is appropriate to limit the liability of Kern, DeWenter, Viere, Ltd. its shareholders, directors, officers, employees and agents and that this limitation of remedies provision is governed by the laws of Minnesota, without giving effect to choice of law principles.

You further agree that you will not hold us liable for any claim, cost or damage, whether based on warranty, tort, contract or other law, arising from or related to this agreement, the services provided under this agreement, the work product, or for any plans, actions or results of this engagement, except to the extent authorized by this agreement. In no event shall we be liable to you for any indirect, special, incidental, consequential, punitive or exemplary damages, or for loss of profits or loss of goodwill, costs or attorney's fees.

The exclusive remedy available to you shall be the right to pursue claims for actual damages that are directly caused by acts or omissions that are breaches by us of our duties under this agreement.

The City of Freeport agrees to perform the following functions in connection with this engagement:

- Make all management decisions and perform all management functions
- Designate a competent individual to oversee the services

Expert advice. When you need it.™

*Certified Public Accountants
Wealth Management
Payroll Services
Business Valuation
Technology Services*

Twin Cities
3800 American Boulevard W
Suite 1000
Bloomington, Minnesota 55431
Phone: 952.563.6800
Fax: 952.563.6801

St. Cloud
220 Park Avenue S
P.O. Box 1304
St. Cloud, Minnesota 56301
Phone: 320.251.7010
Fax: 320.251.7001

www.kdv.com
877.912.7696

Technology Help Desk:
866.400.6426

- Evaluate the adequacy and results of the services performed
- Accept responsibility for the results of the services
- Establish and maintain internal controls, including monitoring ongoing activities

Our charges for services, including travel and out-of-pocket expenses, will be billed as the work progresses on a monthly basis. Payments for our services are due upon receipt of our billing. These services will be billed at the rate of \$140 per hour. When, and if, our hours or billings approach estimated amounts, we will discuss the progress of the above consulting services with you. We will also provide the City with progress reports on objectives accomplished on an “as requested” basis.

Should our relationship terminate before our engagement is completed, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney’s fees will be added to the amount due.

Any disputes between us that arise under this agreement, or for a breach of this agreement, or that arise out of any other services performed by us for you, must be submitted to non-binding mediation before either of us can start a lawsuit against the other. To conduct mediation, each of us shall designate a representative with authority to fully resolve any and all disputes, and those representatives shall meet and attempt to negotiate a resolution of the dispute. If that effort fails, then a competent and impartial third party acceptable to each side shall be appointed to hold and conduct a non-binding mediation proceeding. You and we will equally share in the expenses of the mediator and each of us will pay for our own attorneys’ fees, if any. No lawsuit or legal process shall be commenced until at least sixty (60) days after the mediator’s first meeting with the parties.

The nature of our engagement makes it inherently difficult, with the passage of time, to present evidence in a lawsuit that fully and fairly establishes the facts underlying any dispute that may arise between us. We both agree that notwithstanding any statute of limitation that might otherwise apply to a claim or dispute, including one arising out of this agreement or the services performed under this agreement, or for breach of contract, fraud or misrepresentation, a lawsuit must be commenced within twenty-four (24) months after the date of our report. This twenty-four (24) month period applies and starts to run on the date of each report, even if we continue to perform services in later periods and even if you or we have not become aware of the existence of a claim or the basis for a possible claim. In the event that a claim or dispute is not asserted at least sixty (60) days before the expiration of this twenty-four (24) month period, then the period of limitation shall be extended by sixty (60) days, to allow the parties to conduct non-binding mediation.

We appreciate the opportunity to be of service to the City of Freeport and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as

described in this letter, please sign the enclosed copy and return it to us. At any time, please feel free to contact Joe Rigdon at 952-563-6868.

Sincerely,



Matt Mayer
Certified Public Accountant



Joe Rigdon
Certified Public Accountant

RESPONSE:

This letter correctly sets forth the understanding of the City of Freeport.

By: _____

Title: _____

Date: _____

RESPONSE:

This letter correctly sets forth the understanding of the City of Freeport.

By: _____

Title: _____

Date: _____

**CITY OF FREEPORT, MINNESOTA
RESOLUTION 2013-030**

RESOLUTION APPOINTING ELECTION JUDGES FOR GENERAL PRIMARY ELECTION

WHEREAS, Minnesota Statute 204B.21 requires each municipality to select qualified election judges for each primary and general election conducted within its jurisdiction, and;

WHEREAS, the City of Freeport has received from the Stearns County Auditor a list of persons named by party affiliation as individuals who may have an interest in serving in such a capacity and have added those names to the current poster of past election judges and city staff has assembled a comprehensive list for city council consideration;

WHEREAS, a special primary election will be held January 28, 2014;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF FREEPORT THAT: The City Council of Freeport hereby: 1) establish an hourly compensation rate of \$14.00 for judge chairs and \$12.00 for judges during the special primary election to be held November 19, 2013; and 2) hereby appointed to serve as election judges:

Mary Ann Laing as Chair,
Dorothy Van Heel,
Gail Osendorf,
Laura Hoeschen,
Jan Thelen,
Irene Goebel, and
Mason Schirmer, City Clerk-Treasurer

DATED THIS 17TH DAY OF DECEMBER, 2013

Motion by:

Second by:

Council members in favor:

Opposed or abstained:

Matthew Worms, Mayor

ATTEST:

Mason Schirmer, Clerk-Treasurer

Motion by:

Drafted by: Mason Schirmer, Clerk-Treasurer
City of Freeport, MN, 125 Main Street East, PO Box 301, Freeport, MN 56331

**CITY OF FREEPORT, MINNESOTA
RESOLUTION 2013-031**

**RESOLUTION CALLING FOR A PUBLIC HEARING ON ORDINANCE 2014-001, ENTITLED
“AN ORDINANCE REPEALING AND REPLACING SECTION 500.45 OF CHAPTER V OF
THE CITY CODE RELATING TO FENCING, SCREENING, AND LANDSCAPING”**

WHEREAS, the City of Freeport (the “City”) desires to consider amendments to Chapter V of the Freeport City Code to comply with to Minnesota law governing non-conforming uses; and

WHEREAS, the City Council has done preliminary review of the statutory requirements and recommendations of the City Clerk, Mason Schirmer and the City Planner, Cynthia Smith-Strack of Municipal Development Group, Inc.; and

WHEREAS, Minnesota law requires the City to hold a public hearing before the City adopts or amends a zoning ordinance.

NOW, THEREFORE, BE IT RESOLVED by the City Council for the City of Freeport, Minnesota, as follows:

1. Public Hearing. The City shall hold a public hearing to consider adopting Ordinance 2014-001, on January 14, 2014, in the Freeport City Hall Council Chambers during the regular City Council Meeting which begins at 7:00 p.m.

2. Notice of Public Hearing. The City Clerk-Treasurer is authorized and directed to cause notice of the hearing to be published once in the official newspaper of the City at least 10 days prior to January 14, 2014. The publication is included as Appendix A of this Resolution.

DATED THIS 17TH DAY OF DECEMBER, 2013

Motion by:

Second by:

Council members in favor:

Opposed or abstained:

Matthew Worms, Mayor

ATTEST:

Mason Schirmer, Clerk-Treasurer

**CITY OF FREEPORT
ORDINANCE 2014-001**

**AN ORDINANCE REPEALING AND REPLACING SECTION 500.45 OF CHAPTER V OF
THE CITY CODE RELATING TO FENCING, SCREENING, AND LANDSCAPING**

- I. THE CITY COUNCIL OF THE CITY OF FREEPORT, MINNESOTA TO PROMOTE THE PUBLIC SAFETY, HEALTH AND WELFARE, HEREBY ORDAINS SECTION 500.45 OF CHAPTER V OF THE CITY CODE IS HEREBY REPEALED IN ITS ENTIRETY AND REPLACED WITH THE FOLLOWING:**

500.45 Fencing, Screening, and Landscaping.

Subdivision 1. Fencing; residential/commercial/landscape.

- a) Permit Required.
 - 1. All permanent fences require a zoning permit from the City Zoning Administrator.
 - 2. Fences exceeding six (6) feet in height require approval from the City Zoning Administrator and issuance of a building permit.
 - 3. Permit Application. Application for a zoning and/or building permit shall be on an approved form and shall include:
 - i. The name, address (property and mailing), and phone number of the Applicant.
 - ii. The name, address, and phone number of the Property Owner, if different than the Applicant.
 - iii. A site plan illustrating the proposed location(s) of the fence on the subject property in relation to property lines, existing buildings, and other pertinent information.
 - iv. A written description of proposed fence materials.
 - v. Applicant and Property Owner signatures.
 - vi. A fee as may be specified by the City Council.
- b) Exemptions. The following are exempt from this Ordinance.
 - i. Snow fences erected and/or maintained between November 1 - April 10.
 - ii. Temporary fences associated with short-term events erected for a maximum of 10 days.
 - iii. Underground fences for animal control.
 - iv. Fences used for containment of farm animals within the Agricultural/Rural Residential District.
 - v. Silt fences when required by a Professional Engineer licensed in the State of Minnesota and/or the Building Official.
 - vi. Ornamental fences composed of typical fence materials and erected solely as a landscaping enhancement and not for containment or screening purposes.
 - vii. Fences or fence panels not exceeding six (6) feet in length and not reasonably contiguous.
 - viii. Fences associated with public safety emergencies or operations.

- c) Prohibited Fences. The following are prohibited fences in any and all zoning districts
- i. Fences with metal sheathing.
 - ii. Barbed wire, chicken wire, high tensile, electric wire, woven wire, or other livestock fencing, except if the property is zoned Agricultural/Rural Residential District.
 - iii. A series of gates.
 - iv. Fences including creosote lumber.
 - v. Living fences consisting of invasive plant species or harboring pests and/or rodents.
 - vi. Makeshift, flimsy materials, or material such as paper, twine, rope, tin, webbing, and the like, except when used for traffic control or police security.
 - vii. Any fence which is or has become dangerous to the public safety, health, or welfare.
 - viii. Fences with components not designed or intended for employment as fence material, including, but not limited to, garage doors, tires, pallets, sheet metal, ribbed steel, metal siding, corrosive metal, solid (i.e. more than ninety percent (90%) opaque) metal, galvanized ribbed steel, household items (appliances, fixtures, furniture), and the like.
- d) Fence Standards Applicable to All Fences. The following standards apply to fences in all zoning districts.
- i. Enclosed fences must have a minimum of two access gates.
 - ii. Unless otherwise defined in this Section, fences shall be located no closer than two (2) feet from any side or rear yard lot line on the property of the person constructing or causing the construction of the fence. The two foot setback is required to allow the owner of the fence sufficient access to maintain both sides of the fence, to include the control of grass and weeds along the fence line.
 - iii. Fences in the front yard shall meet setback requirements of the applicable zoning district.
 - iv. Fences in rear abutting alleys shall be place a minimum of five (5) feet from the property line.
 - v. Height.
 1. Fences in residential zoning classifications shall not exceed six (6) feet in height and in the case of grade separation, the highest must be determined on the basis of measurement from the average point between the highest and lowest grade.
 2. Fences in commercial and/or industrial zoning classifications shall not exceed eight feet in height unless a Conditional Use Permit is issued by the City Council.
 - vi. Clear Sight Triangle Required. Location.
 1. A fence, wall, structure, coniferous tree or obstruction greater than thirty (30) inches in height may not be erected, established, or maintained on a corner lot within a designated sight triangle.

2. Said sight triangle is defined as being bounded by lot lines and a line connecting points on each lot line 20 feet from the intersection of the lot lines.
3. The sight triangle requirement does not apply to chain link fences with openings of one and five-eighths (1-5/8) inches to two (2) inches which do not exceed forty eight (48) inches in height.
4. The sight triangle requirement does not apply to the "C-1" District.
- vii. Fences may be placed in a City utility and/or drainage easement at the sole expense of the property owner. In the event access to the easement is required, the City shall reserve the right to remove the fence without notice and solely at the owner's expense. Replacement of any fence placed in an easement shall be the sole expense of the property owner.
- viii. Living fences shall not exceed six (6) feet in height and shall be maintained by the property owner, except that the owner of adjacent property may trim or prune parts of the living fence that extend onto their property.
- ix. Fences must be built so the "best side" is facing out. It shall be the property owner's responsibility to maintain the outer side of the fence, including trimmings of the grass.
- x. Wood fences must be slated so as to allow air flow through the fence.
- xi. Fencing around pool areas, when required, must be a minimum of six feet high. This fence must have two access gates and the Property Owner is solely responsible for ensuring the gates are locked when the pool is unattended.
- e. Standards Applicable to Fences in Commercial and Industrial Districts. In addition to the standards contained in Chapter 500.45, Subd. 1, Subp(d) as may be amended the following standards apply to fences in Commercial and Industrial Districts.
 - i. Required permanent fencing. In commercial districts (C-1 and C-2) adjacent to residential districts, and not divided by streets, alleys, or roads recognized by the City Council, the commercial property owner must erect and maintain a fence not to exceed eight (8) feet in height or be less than six (6) feet in height and must screen the adjacent residential lot from eighty percent (80%) of the light emitted from cars, signs, or other lights as a direct cause of the commercial property's activities and screen the litter produced by the users of the commercial property. The fence shall be placed from the property line at a distance of two (2) feet or greater, as to achieve compliance, to allow the commercial property owner to maintain the fence and ground from the fence to the adjacent residential district property line.

Subdivision. 2. Screening. Screening shall be accomplished by fencing, dense vegetative cover, and/or a combination of fencing and vegetative cover. Materials and equipment, except as provided in the district provisions of this code must be stored within a building or structure or screened so as not to be visible from adjoining properties, except the following.

- a) Usable laundry equipment (clotheslines),
- b) Recreational equipment and vehicles,
- c) Materials being used on site for construction, remodeling, or demolition activities that are the subject of a valid, issued building and/or zoning permit.
- d) Landscaping material being employed on site during the current growing season.

Subdivision. 3. Vegetation. In all zoning districts the lot area remaining after provided for parking, driveways, loading, sidewalks, or other requirements must be planted and maintained in grass, sodding, shrubs, or other acceptable vegetation or landscaping techniques.

II. EFFECTIVE DATE. This Ordinance is effective upon its adoption and publication as prescribed by law.

Adopted by the City of Freeport on the 14th day of January, 2014.

Attest:

Matthew Worms, Mayor

Mason Schirmer, City Clerk

Memo

From: Mason Schirmer, Clerk-Treasurer

To: Freeport City Council

Date: December 11, 2013

Re: Industrial Park Debt

Along with this memo is a Levy Summary to show current and future anticipated levies. As you can see, beginning in 2015, the City will begin making sizeable payments towards repaying the 2012 Industrial Park Refunding.

In 2022, the levy for that single bond will exceed \$200,000; the yearly tax levy would reach an unprecedented high.

These levy amounts are intended to be paid-off using land sales; however, land sales have been few and far between.

A strategy the City could use to minimize levy amounts is debt restructuring. Paul Donna of Northland Securities said the bond can be restructured; however, it will come at a cost.

In order for Northland Securities to provide a restructure scenario and cost estimate, the City will need to provide guidance as to the level of tax levy the City is willing to have regarding the 2012 Industrial Park Refunding.

Questions being presented to Council:

1. Is the City interested in receiving a restructure scenario and cost estimate? If yes,
2. What size of tax levy is the City willing to have regarding the 2012 Industrial Park Refunding?

Projected Future Property Tax Levies
for the City of Freeport

Levy	<i>Actual</i>					<i>Hypothetical</i>										
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General	189,000	205,768	205,768	230,000	225,000	228,375	231,801	235,278	238,807	242,389	246,025	249,715	253,461	257,263	261,122	265,039
EDA	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<u>Debt Service Levies:</u>																
1999 Welle	30,500	30,500	33,000	33,000												
2002 EDA/Industrial Park					12,500	12,500										
2003 3rd St. NE, 7th St. SW, 7th St. SE	49,000	49,000	49,000	51,000	52,000											
2005 Main Street	79,000	79,000	43,000	66,000	98,000	80,000										
2013 Main Street - Refunding							80,000	80,000	80,000	80,000	80,000	80,000				
2006 Industrial Park																
2012 Industrial Park - Refunding						75,000	92,500	97,500	102,500	107,500	112,500	117,500	202,500	65,000		
	158,500	158,500	125,000	150,000	162,500	167,500	172,500	177,500	182,500	187,500	192,500	197,500	202,500	65,000		
Projected Future Property Tax Levies	357,500	374,268	340,768	390,000	397,500	405,875	414,301	422,778	431,307	439,889	448,525	457,215	465,961	332,263	271,122	275,039
Change in General Levy		8.9%	0.0%	11.8%	-2.2%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
Change in EDA Levy		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Change in Debt Service Levies		0.0%	-21.1%	20.0%	8.3%	3.1%	3.0%	2.9%	2.8%	2.7%	2.7%	2.6%	2.5%	-67.9%	-100.0%	#DIV/0!
Change in Total Levies		4.7%	-9.0%	14.4%	1.9%	2.1%	2.1%	2.0%	2.0%	2.0%	2.0%	1.9%	1.9%	-28.7%	-18.4%	1.4%

Memo

From: Mason Schirmer, Clerk-Treasurer

To: Freeport City Council

Date: December 11, 2013

Re: Zoning Ordinance Review

Along with this memo is a proposal from Municipal Development Group to review and help update the City's zoning ordinance.

The 2013 budget allocated funds in Planning/Zoning for this expense, and those funds are still available.

Staff recommends a motion to accept the proposal from Municipal Development Group to review and help update the City's zoning ordinance.

CITY OF FREEPORT ZONING ORDINANCE REVIEW

Ordinance/Section	Subject	Review Considerations/Tasks	Anticipated CC Meetings	Proposed Compensation
Section 500.11	Definitions	Add definitions to assist with interpretation of Ordinance	Combine with next section	\$ 600.00
		Remove references to performance standards contained in definitions; place in applicable Section		
		Update definitions to be consistent with Mn. Statutes		
		Reformat as required		
Sections 500.25 through	Residential, commercial, and	Review allowable uses	1	\$ 800.00
		Consider performance standards		
		Update for consistency with Mn. Statutes		
		Consider differentiating between commercial and industrial uses		
		Reformat as required		
Section 500.35	Signs	Update standards		\$ 250.00
Section 500.41 through 500.51	General Regulations	Review/update off-street parking and loading standards	1	\$ 1,250.00
		Review/update fencing, screening, and landscaping requirements		
		Update Section 500.47 for consistency with case law, update citations in Section 500.49, reformat as required		
500.63, 500.67	Administrative Standards	Consider process for site plan review	1	\$ 1,900.00
		Review/update variance standards for consistency with Mn. Statutes and case law		
		Review/update conditional use standards		
		Establish process for ordinance text amendments and rezoning; ensure consistent with state law		
Public Hearing			1	\$ 250.00
TOTAL			4	\$ 5,050.00

*Based on: City printing drafts of language revisions for packets. MDG preparing all ordinance revisions (including formatting for consistency), hearing notice, approval resolution, summary publication resolution. Reimbursable expenses (mileage, direct out of pocket expenses) are not included in this estimate.