



## **CITY OF FREEPORT**

125 Main Street E – PO Box 301 – Freeport, MN 56331 – 320-836-2112 – FAX 320-836-2116  
For TTY/TDD Users 1-800-627-3529 or 711 Minnesota Relay Service [www.freeportmn.org](http://www.freeportmn.org)

# 2015

## Preliminary Budget

With Proposed Changes

CITY OF FREEPORT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		2011	2012	2013	2014	Budget	Exp.	Budget	Changes	Budget	Budget
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101 General Fund											
41000 GENERAL GOVERNMENT											
200	Postage	216	250	255	378	500	76%	275	25	300	60%
210	Operating Supplies	2,794	2,848	1,825	1,957	3,500	56%	2,200		2,200	63%
	May need to increase to purchase blank checks.										
220	Repair & Maint. Supplies	969	82	1,556	134	750	18%	250		250	33%
300	Professional Services	1,973	3,098	6,799	5,183	3,500	148%	2,300	-100	2,200	63%
	Cleaning \$1,875 + Web Host \$300 + Misc \$25										
302	Legal Consulting			3,758	4,082	3,750	109%	4,000		4,000	107%
	2014 Included \$3,665.90 for R. Atkinson conduct										
303	Engineering		332			0	0%			0	0%
305	Legal Prosecution				1,055	1,230	86%		1,000	1,000	81%
311	Outside Maintenance	848				0	0%			0	0%
320	Telephone	3,472	3,567	2,060	1,850	3,750	49%	2,300		2,300	61%
335	Mileage & Reimb Exp		49			0	0%			0	0%
350	Notices & Publication	693	780	2,790	489	850	58%	600	150	750	88%
	2013 included employee hiring announcements, etc.										
351	Periodicals		293	247	226	250	90%	50	160	210	84%
	St. Cloud Times (210); Beacon & Herald already pd for 3-yrs										
361	Liability Insurance			14,945	14,601	20,525	71%	20,525	-13,299	7,226	35%
381	Electric	2,528	1,958	2,673	1,547	2,500	62%	2,800		2,800	112%
410	Rentals	1,539	1,737	1,898	2,420	1,800	134%	2,100		2,100	117%
	Ameripride (\$625), Marco (\$1,280), Finken (180), Misc (\$15)										
430	Miscellaneous	48	1,191	421	954	1,000	95%	350		350	35%
	2014 included stearns muni league mtg (\$345)										
433	Dues	1,384	2,438	2,784	952	950	100%	600	2,400	3,000	316%
	Stearns Co. Beacon (\$24), MASOC (\$405), Chamber (\$125), Stearns Municipal League (\$20), Misc (\$26), Black Mtn (\$2,400)										
434	League Dues		706	749		750	0%	750	21	771	103%
450	Sales Tax	13	34	59		0	0%			0	0%
510	Capital Expenditures		4,050			0	0%			0	0%
560	Furniture and Fixtures	2,543				0	0%			0	0%
570	Office Equip & Furnishing		1,729	794		0	0%			0	0%
620	Fiscal Agents Fees	10				0	0%			0	0%
	Account:	19,030	25,142	43,613	35,828	45,605	79%	39,100	-9,643	29,457	65%
41100 Legislative (Council/Board)											
100	Wages and Salaries	3,104	4,825	4,585	2,675	4,160	64%	4,120		4,120	99%
	Regular Mtgs \$65 x 4 members x 12 mtgs = \$3,120										
	Special Mtgs \$50 x 4 members x 6 mtgs = \$1,200										
121	Cities FICA 6.2%	278	299	284	166	258	64%	256		256	99%
122	Cities Share MED 1.45%	73	70	66	39	61	64%	60		60	98%
330	Training			299	315	0	***	1,840		1,840	*****
	1-newly elected officials training (\$315) & 1-experienced officials training (\$225), 2 1-night stays (\$300), 2-LMC Conference (\$600), 2 1-night stays (\$300), Misc (\$100)										
335	Mileage & Reimb Exp	234		26	67	500	13%	680		680	136%
	2-newly elected or experienced officials training in Brooklyn Center (190), 2-LMC Conference in Duluth (\$390), Misc (\$100)										

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		2011	2012	2013	2014	Budget	Exp.	Budget	Changes	Budget	Budget
360	Workers Comp Insurance	40	74	125	91	100	91%	100		100	100%
	Account:	3,729	5,268	5,385	3,353	5,079	66%	7,056	0	7,056	139%
41300	Executive (Mayor/Manager)										
100	Wages and Salaries	1,108	1,000	1,345	860	1,520	57%	1,440		1,440	95%
	Regular Mtgs \$95 x 12 mtgs = \$1,140										
	Special Mtgs \$50 x 6 mtgs = \$ 300										
121	Cities FICA 6.2%	95	62	83	53	95	56%	90		90	95%
122	Cities Share MED 1.45%	25	15	20	12	23	52%	21		21	91%
330	Training	120	367	120	329	600	55%	1,070	-130	940	157%
	Experienced officials training in Brooklyn Center (\$300), 1-night stay (\$150), LMC conference in Duluth (\$300), 1-night stay (\$150), Misc (\$40)										
335	Mileage & Reimb Exp	218	200	200	98	225	44%	300		300	133%
	Exp Officials Training(\$95), LMC Conf (\$195), Misc (10)										
433	Dues	20	30	30		35	0%	35		35	100%
	Account:	1,586	1,474	1,798	1,352	2,498	54%	2,956	-130	2,826	113%
41400	Clerk										
100	Wages and Salaries	55,140	59,543	39,892	44,011	52,000	85%	54,080		54,080	104%
	per personnel policy										
103	Assistant's Wages	12,383	19,546	24,338	18,932	21,600	88%	22,500		22,500	104%
	per personnel policy										
120	Cities Share PERA	4,778	5,977	4,392	4,680	4,600	102%	5,550		5,550	121%
121	Cities FICA 6.2%	4,913	6,190	3,969	3,935	4,563	86%	4,748		4,748	104%
122	Cities Share MED 1.45%	1,074	1,824	928	920	1,067	86%	1,110		1,110	104%
130	Health Insurance	13,307	16,284	7,221	9,167	10,000	92%	10,000		10,000	100%
131	Life Insurance	24	24	16	22	24	92%	24		24	100%
320	Telephone	260	130	70	170	140	121%	120		120	86%
	\$10 x 12 months										
330	Training	835	614	725	1,414	1,500	94%	1,100		1,100	73%
	MCFOA Conf (Reg \$265 + Stay \$230), LMC Conf (Reg \$245 + Stay \$230), Region 3 Mtgs (Reg \$60), LMC Regional Mtg (Reg \$40), MCFOA Advanced Academy (Reg \$195 + Stay \$120), Misc (\$30)										
335	Mileage & Reimb Exp	1,105	586	1,053	419	1,250	34%	750	-195	555	44%
	MCFOA Conf (\$175), LMC Conf(\$200), Region 3 Mtgs(\$100), LMC Regional Mtg (\$40), Advanced Academy (\$115) + Other (\$40)										
350	Notices & Publication		75			0	0%			0	0%
360	Workers Comp Insurance	524	488	686	666	675	99%	700		700	104%
431	Permits/License	80				0	0%			0	0%
433	Dues	190	180	130	240	240	100%	180		180	75%
	MCFOA (\$35), IIMC (\$145) - no longer MGFOA (saves \$60)										
	Account:	94,613	111,461	83,420	84,576	97,659	87%	100,862	-195	100,667	103%
41450	Elections										
105	Misc Compensation		2,196	824	2,100	3,000	70%			0	0%
210	Operating Supplies	25	86	388	20	500	4%			0	0%
335	Mileage & Reimb Exp		521	126	538	1,000	54%			0	0%
350	Notices & Publication		141	13	67	300	22%			0	0%
	Account:	25	2,944	1,351	2,725	4,800	57%	0	0	0	0%

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		2011	2012	2013	2014	Budget	Exp.	Budget	Changes	Budget	Old
		2011	2012	2013	2014	2014	2014	15	15	15	15
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41500	Auditor										
300	Professional Services	3,248			7,625	7,625	100%	6,000		6,000	79%
	Assistance from KDV										
301	Audit	11,135	10,900	2,614	14,035	17,010	83%	14,085	-1,335	12,750	75%
302	Legal Consulting				75	75	100%	75		75	100%
	Account:	14,383	10,900	2,614	21,735	24,710	88%	20,160	-1,335	18,825	76%
41550	Assessor										
304	Assessing Fees	4,257	4,445	5,135	4,871	5,000	97%	5,000		5,000	100%
	Account:	4,257	4,445	5,135	4,871	5,000	97%	5,000	0	5,000	100%
41600	Legal Services										
302	Legal Consulting	3,714	1,792			0	0%			0	0%
	Account:	3,714	1,792			0	***%	0	0	0	0%
41800	Planning / Zoning										
300	Professional Services	7,451	1,240	1,800	5,321	6,000	89%	2,000		2,000	33%
	2014 was the zoning code update										
302	Legal Consulting	576	3,222			0	0%	750	-750	0	0%
303	Engineering	511		401		750	0%			0	0%
310	Contractor	6,894				0	0%			0	0%
350	Notices & Publication	518	312	247	176	200	88%	350	-100	250	125%
429	County Recording Fees	276		138		0	0%			0	0%
436	State Surcharge	434				0	0%			0	0%
	Account:	16,660	4,774	2,586	5,497	6,950	79%	3,100	-850	2,250	32%
42000	Public Safety										
316	Animal Control		69	107		0	0%			0	0%
	Account:		69	107		0	***%	0	0	0	0%
42050	Building Official										
310	Contractor		12,859	4,486	2,695	4,050	67%	6,000	-2,000	4,000	99%
436	State Surcharge		1,361	455	91	600	15%	500	-300	200	33%
	Account:		14,220	4,941	2,786	4,650	60%	6,500	-2,300	4,200	90%
42100	Police										
305	Legal Prosecution	518	58			0	0%			0	0%
	Account:	518	58			0	***%	0	0	0	0%
42200	Fire & Rescue										
315	Fire Dept Aid 2%	10,349				0	0%			0	0%
700	Transfers	29,211		30,495	34,026	34,026	100%	42,407		42,407	125%
	City's fire protection										
720	Operating Transfers		29,211			0	0%			0	0%
	Account:	39,560	29,211	30,495	34,026	34,026	100%	42,407	0	42,407	125%
42800	Civil Defense										
310	Contractor	701	2,351			0	0%			0	0%
335	Mileage & Reimb Exp	85	202			0	0%			0	0%

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510	Capital Expenditures		5,156			0	0%			0	0%
	Account:	786	7,709			0	***%	0	0	0	0%
43000	Public Works										
100	Wages and Salaries	46,435	49,250	52,913	43,950	59,755	74%	52,666	3,634	56,300	94%
	per personnel policy w/96 hrs OT (8hrs x 12mo)										
103	Assistant's Wages	21,689	23,033	24,654	21,233	25,130	84%	23,363	15,958	39,321	156%
	per personnel policy w/96 hrs OT (8hrs x 12mo)										
120	Cities Share PERA	4,861	5,482	5,624	4,842	5,254	92%	5,512	1,074	6,586	125%
	\$95,621 - 5% MSRS = \$90,840 x .0725										
121	Cities FICA 6.2%	4,810	5,572	4,809	4,067	5,263	77%	4,714	1,214	5,928	113%
	\$95,621 x .062										
122	Cities Share MED 1.45%	1,060	1,668	1,125	951	1,231	77%	1,102	285	1,387	113%
	\$95,621 x .0145										
130	Health Insurance	8,517	7,834	8,893	10,833	12,490	87%	10,000	10,000	20,000	160%
131	Life Insurance	24	24	22	22	24	92%	24	24	48	200%
150	Workers Compensation		4,862			0	0%			0	0%
210	Operating Supplies			72		0	0%			0	0%
240	Clothing Replacement	445	77	170	421	500	84%	500		500	100%
330	Training	313	9			350	0%			0	0%
335	Mileage & Reimb Exp	35		23	67	100	67%	100		100	100%
360	Workers Comp Insurance	4,348		7,206	7,530	7,543	100%	7,500	1,555	9,055	120%
450	Sales Tax	7				0	0%			0	0%
	Account:	92,544	97,811	105,511	93,916	117,640	80%	105,481	33,744	139,225	118%
43100	Highways, Streets & Roadways										
210	Operating Supplies	1,893	4,618	1,398	2,157	3,500	62%	2,250		2,250	64%
215	Gas & Oil	4,808	3,083	3,834	4,420	4,500	98%	4,500		4,500	100%
220	Repair & Maint. Supplies	7,798	10,302	432	1,225	3,000	41%	1,000	1,000	2,000	67%
225	Street Materials	162	1,601	6,591	8,349	7,000	119%	7,500		7,500	107%
	Crack-sealing (\$5,000), Road Salt (\$2,000), Road Patch (\$500)										
240	Clothing Replacement	70	278			0	0%			0	0%
300	Professional Services	460	356			0	0%	300	-300	0	0%
303	Engineering	3,755	44			0	0%			0	0%
310	Contractor	1,635	3,229			0	0%			0	0%
311	Outside Maintenance	19,514	18,041	7,647		22,500	0%	22,500		22,500	100%
320	Telephone	2,323	2,933	2,290	1,972	2,280	86%	2,280	480	2,760	121%
	Additional \$12/mo (\$480/yr) for PWA										
350	Notices & Publication				214	500	43%			0	0%
361	Liability Insurance			3,666	3,761	1,700	221%	1,700	326	2,026	119%
366	Insurance Claims			-462		0	0%			0	0%
381	Electric	1,601	1,421	1,258	1,164	1,900	61%	1,500		1,500	79%
382	Heating Gas	645	576	896	822	1,000	82%	1,000		1,000	100%
383	Garbage	794	836	1,066	1,310	1,200	109%	1,200		1,200	100%
401	Truck Repairs	594	1,596	1,385	2,848	2,850	100%	1,500		1,500	53%
410	Rentals				110	0	***%		250	250	*****%
430	Miscellaneous		23	4,868	62	250	25%	250		250	100%
431	Permits/License	35	345	496	37	500	7%	500		500	100%
	DOT or other										

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		2011	2012	2013	2014	Budget	Exp.	Budget	Changes	Budget	Budget
		2011	2012	2013	2014	2014	2014	15	15	15	15
433	Dues		211	123		225	0%	225		225	100%
	Annual DVS										
450	Sales Tax	32				0	0%			0	0%
510	Capital Expenditures			4,915	52,613	0	***%	5,000		5,000	*****%
	1-ton pickup bed repair										
530	Improv Other than Bldg	8,210				0	0%			0	0%
	Account:	54,329	49,493	40,403	81,064	52,905	153%	53,205	1,756	54,961	104%
43160	Street Lighting										
210	Operating Supplies		98			0	0%			0	0%
300	Professional Services	1,018		189	2,124	1,725	123%	50	1,450	1,500	87%
311	Outside Maintenance	118	225	791	3,140	3,150	100%	500	500	1,000	32%
361	Liability Insurance			1,773		1,800	0%	1,800	-1,800	0	0%
381	Electric	20,092	18,614	18,157	12,372	19,000	65%	19,000		19,000	100%
	Account:	21,228	18,937	20,910	17,636	25,675	69%	21,350	150	21,500	84%
45200	Parks										
210	Operating Supplies			1,074	37	750	5%	200		200	27%
220	Repair & Maint. Supplies		651	1,272	1,441	1,450	99%	750	750	1,500	103%
361	Liability Insurance			8,908	9,352	4,250	220%	4,250	861	5,111	120%
435	SR Citizen Building	7,552	45	92	16	500	3%	500		500	100%
450	Sales Tax	2				0	0%			0	0%
510	Capital Expenditures			6,946		0	0%			0	0%
	Account:	7,554	696	18,292	10,846	6,950	156%	5,700	1,611	7,311	105%
49240	Insurance										
150	Workers Compensation	1,248				0	0%			0	0%
360	Workers Comp Insurance	160	829			0	0%			0	0%
361	Liability Insurance	8,985	16,102			0	0%			0	0%
	Account:	10,393	16,931			0	***%	0	0	0	0%
	Fund:	384,909	403,335	366,561	400,211	434,147	92%	412,877	22,808	435,685	100%
	Grand Total:	384,909	403,335	366,561	400,211	434,147		412,877	22,808	435,685	%

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	2011	2012	2013	2014	Budget	Rec.	Budget	Change	Budget	Old
101 General Fund										
31000 General Property Taxes										
31000 General Property Taxes	189,429	209,969	230,241	120,888	225,000	54%	225,000	-23,000	202,000	89%
Group:	189,429	209,969	230,241	120,888	225,000	54%	225,000	-23,000	202,000	89%
31800 Other Taxes										
31810 Franchise Fees	2,976	2,877		3,023	2,800	108%	3,000		3,000	107%
Group:	2,976	2,877		3,023	2,800	108%	3,000	0	3,000	107%
32000 Licenses and Permits										
32000 Licenses and Permits	5	450			0	0%			0	0%
Group:	5	450			0	0%	0	0	0	0%
32100 Liquor Licenses										
32100 Liquor Licenses	8,065	8,120	8,100	8,145	8,120	100%	8,120		8,120	100%
Group:	8,065	8,120	8,100	8,145	8,120	100%	8,120	0	8,120	100%
32200 Special Events										
32210 Building Permits	35,199	18,917	8,022	5,099	10,000	51%	5,000		5,000	50%
32230 Zoning Permit	596	235	395	300	250	120%	200		200	80%
32231 Pet License	25	60	20	40	25	160%	25		25	100%
Group:	35,820	19,212	8,437	5,439	10,275	53%	5,225	0	5,225	50%
32300 Gambling Licenses										
32300 Gambling Licenses Lions club (\$300)		50	450	90	25	360%	400	-100	300	1200%
Group:		50	450	90	25	360%	400	-100	300	1200%
33400 State Grants & Aid/PERA										
33400 State Grants & Aid/PERA	42,884	6,705	410		0	0%			0	0%
33401 LGA (Local Gov't Aid)	42,474	85,152	84,947	54,313	92,064	59%	110,589		110,589	120%
33402 HACA (Homestead Credit)	9,592	382	382		0	0%		410	410	*****
33420 Fire Dept Aid	10,349				0	0%			0	0%
Group:	105,299	92,239	85,739	54,313	92,064	59%	110,589	410	110,999	120%
33600 Grants & Aids from Local Government										
33630 Grants & Aids from Other		2,500			0	0%			0	0%
Group:		2,500			0	0%	0	0	0	0%

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	2011	2012	2013	2014	2014	2014	15	15	15	15
101 General Fund										
34000 Charges for Services										
34000 Charges for Services	170	364	1,383	96	100	96%	100		100	100%
Group:	170	364	1,383	96	100	96%	100	0	100	100%
35100 Fines										
35100 Fines	2,023	1,373	1,682	2,540	1,500	169%	1,500		1,500	100%
Group:	2,023	1,373	1,682	2,540	1,500	169%	1,500	0	1,500	100%
36100 Special Assessments										
36100 Special Assessments	538	1,583	1,738	9,970	500	***%		675	675	135%
Certified unpaid fees from 2013										
Group:	538	1,583	1,738	9,970	500	***%	0	675	675	135%
36200 Miscellaneous Revenues										
36200 Miscellaneous Revenues	20,053	412	1,378	4,402	1,000	440%	250	890	1,140	114%
Albany Mutual Capial Credit Disbursement for 1992 (\$587.19) and 2011 (\$553.60)										
36210 Interest Earnings	34,301	18,567	16,544	10,365	8,000	130%	9,000	1,000	10,000	125%
36220 Rents and Royalties	1,846	4,929	1,535	1,605	1,500	107%	1,500		1,500	100%
36230 Donations - Private	3,500				0	0%			0	0%
36240 Insurance Claims	2,037	327			500	0%			0	0%
36250 Insurance Dividends		7,445	5,125		1,750	0%	1,750	3,250	5,000	285%
36280 Sale of Equipment				7,600	0	***%			0	0%
Group:	61,737	31,680	24,582	23,972	12,750	188%	12,500	5,140	17,640	138%
39100 Transfer From AFSA										
39100 Transfer From AFSA	3,394	4,644	3,500	3,500	3,500	100%	3,500		3,500	100%
Group:	3,394	4,644	3,500	3,500	3,500	100%	3,500	0	3,500	100%
39200 Transfer from other funds										
39200 Transfer from other funds				12,660	0	***%			0	0%
Group:				12,660	0	***%	0	0	0	0%
39500 Transfer from EDA										
39500 Transfer from EDA	5,000	5,000	5,000	5,000	5,000	100%	5,000		5,000	100%
39550 Transfer from Special	51,717				0	0%			0	0%
Group:	56,717	5,000	5,000	5,000	5,000	100%	5,000	0	5,000	100%
39700 Transfer from Water										
39700 Transfer from Water	35,000	35,000	35,000	40,000	40,000	100%	40,000		40,000	100%
Group:	35,000	35,000	35,000	40,000	40,000	100%	40,000	0	40,000	100%



CITY OF FREEPORT  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2015

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2011	2012	2013	2014	Budget	Rec.	Budget	Change	Budget	Budget
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
101 General Fund										
39800 Transfer From WasteWater										
39800 Transfer From WasteWater	35,000	35,000	35,000	40,000	40,000	100%	40,000		40,000	100%
Group:	35,000	35,000	35,000	40,000	40,000	100%	40,000	0	40,000	100%
Fund:	536,173	450,061	440,852	329,636	441,634	75%	454,934	-16,875	438,059	99%
Grand Total:	536,173	450,061	440,852	329,636	441,634		454,934	-16,875	438,059	

CITY OF FREEPORT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		2011	2012	2013	2014	Budget	Exp.	Budget	Changes	Budget	Budget
		2011	2012	2013	2014	2014	2014	15	15	15	15
-----											
225 AFSA Fund											
42200 Fire & Rescue											
100	Wages and Salaries	5,760	6,875	6,768		5,760	0%	7,000		7,000	122%
115	Drills	10,434	13,836	18,882		14,000	0%	14,500		14,500	104%
116	Fire Calls	4,596	7,452	5,436		6,500	0%	6,500		6,500	100%
117	Rescue Calls	6,024	6,144	6,252		9,100	0%	8,000		8,000	88%
121	Cities FICA 6.2%	1,662	2,127	2,315		2,372	0%	2,250		2,250	95%
122	Cities Share MED 1.45%	389	497	541		555	0%	525		525	95%
150	Workers Compensation		2,550			0	0%			0	0%
210	Operating Supplies	6,093	4,884	18,380	2,130	1,500	142%	5,000		5,000	333%
215	Gas & Oil	1,449	4,011	1,926	1,376	3,500	39%	3,500		3,500	100%
220	Repair & Maint. Supplies	1,856	5,222	1,383	913	8,000	11%	8,000		8,000	100%
240	Clothing Replacement	184	3,276		557	2,000	28%	2,800		2,800	140%
245	Radio/Pager Repair	947	118	191	350	1,000	35%	1,000		1,000	100%
300	Professional Services	1,010	276	270		0	0%	300		300	*****
301	Audit		3,285	3,450	565	3,581	16%	3,600		3,600	101%
302	Legal Consulting	6,539	155		1,940	500	388%	500		500	100%
305	Legal Prosecution	32				0	0%			0	0%
310	Contractor				298	0	***%			0	0%
315	Fire Dept Aid 2%	1,938	10,620	18,495	17,793	2,000	890%	12,000		12,000	600%
320	Telephone	856	877	822	746	900	83%	900		900	100%
330	Training	1,460	3,000	2,675	3,641	8,000	46%	3,250		3,250	41%
332	State/Chief Conference		210			0	0%	250		250	*****
333	Physicals	1,080	815	560		1,000	0%	1,000		1,000	100%
335	Mileage & Reimb Exp	61	573	14	10	300	3%	300		300	100%
350	Notices & Publication	62		119		100	0%	100		100	100%
360	Workers Comp Insurance	2,274		4,359	4,902	2,602	188%	3,500		3,500	135%
361	Liability Insurance	432	3,913	6,360	5,746	4,327	133%	4,500		4,500	104%
381	Electric	2,228	1,775	1,923	1,651	2,100	79%	2,250		2,250	107%
382	Heating Gas	1,374	929	1,392	1,360	1,000	136%	1,750		1,750	175%
383	Garbage	354	361	320	257	500	51%	500		500	100%
400	Repair/Maint-Contractual	1,581				0	0%			0	0%
401	Truck Repairs	1,121	4,141	1,792	1,909	2,400	80%	3,000		3,000	125%
430	Miscellaneous		3,225	1,639	4	1,000	0%	1,000		1,000	100%
431	Permits/License	6				0	0%			0	0%
433	Dues	441	307	309	40	288	14%	400		400	139%
450	Sales Tax	27	13	126		0	0%			0	0%
550	Motor Vehicles	13,368				0	0%			0	0%
560	Furniture and Fixtures	1,187				0	0%			0	0%
580	Other Equipment	64	10,552	243		0	0%	1,500		1,500	*****
700	Transfers	3,394	3,394	3,500	3,500	3,500	100%	3,500		3,500	100%
720	Operating Transfers		1,250			0	0%			0	0%
	Account:	80,283	106,663	110,442	49,688	88,385	56%	103,175	0	103,175	117%
	Fund:	80,283	106,663	110,442	49,688	88,385	56%	103,175	0	103,175	117%
											%
	Grand Total:	80,283	106,663	110,442	49,688	88,385		103,175	0	103,175	

CITY OF FREEPORT  
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For the Year: 2015

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2011	2012	2013	2014	Budget	Rec.	Budget	Change	Budget	Budget
-----										
225 AFSA Fund										
33400 State Grants & Aid/PERA										
33400	State Grants & Aid/PERA	11,620	16,478	15,736	0	***%	12,000		12,000	*****%
	See Expenditure 315 (Aid 2%)									
	Group:	11,620	16,478	15,736	0	***%	12,000	0	12,000	*****%
33600 Grants & Aids from Local Government										
33630	Grants & Aids from Other		3,500		0	0%			0	0%
	Group:		3,500		0	0%	0	0	0	0%
34200 Public Safety										
34202	Fire Contract	61,789	61,789	96,273	81,705	106,000	77%	132,103	132,103	124%
	Expenditures + Setasides (aka 'sinking funds') - All Other Revenues									
34203	Fire Revenues	221	4,762	2,893	34,556	250	***%	250	250	100%
34205	Rescue Revenues	5,229	7,060	4,895	5,568	5,250	106%	5,250	5,250	100%
	Approximate 3-yr average									
	Group:	67,239	73,611	104,061	121,829	111,500	109%	137,603	0	137,603 123%
36200 Miscellaneous Revenues										
36200	Miscellaneous Revenues	330		3,614	1,890	1,000	189%	1,000	1,000	100%
36210	Interest Earnings					2,500	0%	1,500	1,500	60%
	Projected \$300,000 balance @ .5% interest rate									
36230	Donations - Private	11,650	1,375	11,800	3,130	11,650	27%	1,500	1,500	12%
	\$10,000 Albanytel grant received in '13; no grants budgeted for '14									
36280	Sale of Equipment	6,000				0	0%		0	0%
	Group:	17,980	1,375	15,414	5,020	15,150	33%	4,000	0	4,000 26%
39400 Transfer from General										
39400	Transfer from General	29,211	29,211			0	0%		0	0%
	Now using 34202									
	Group:	29,211	29,211			0	0%	0	0	0%
39900 Miscellaneous Income										
39900	Miscellaneous Income	830	705			0	0%		0	0%
	Now using 36200									
	Group:	830	705			0	0%	0	0	0%
	Fund:	115,260	116,522	139,453	142,585	126,650	113%	153,603	0	153,603 121%
	Grand Total:	115,260	116,522	139,453	142,585	126,650		153,603	0	153,603

CITY OF FREEPORT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2011	2012	2013	2014	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
300	EDA										
46500	EDA Operations										
200	Postage		96			0	0%			0	0%
210	Operating Supplies	304	616	333	167	800	21%	800		800	100%
300	Professional Services	100	10,198			0	0%			0	0%
302	Legal Consulting	5,198	3,750	1,396	60	2,000	3%	2,000		2,000	100%
303	Engineering		657	3,850		0	0%			0	0%
335	Mileage & Reimb Exp	126	50	55	26	100	26%	100		100	100%
350	Notices & Publication		117			0	0%			0	0%
360	Workers Comp Insurance	32			43	50	86%	50		50	100%
429	County Recording Fees	46	34			50	0%	50		50	100%
430	Miscellaneous		1,074	1,130	186	2,000	9%	2,000		2,000	100%
510	Capital Expenditures		136,506			0	0%			0	0%
700	Transfers	5,000	5,000	11,412	5,000	5,000	100%	5,000		5,000	100%
	Account:	10,806	158,098	18,176	5,482	10,000	55%	10,000	0	10,000	100%
	Fund:	10,806	158,098	18,176	5,482	10,000	55%	10,000	0	10,000	100%
	Grand Total:	10,806	158,098	18,176	5,482	10,000		10,000	0	10,000	

CITY OF FREEPORT  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2015

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2011	2012	2013	2014	Budget	Rec.	Budget	Change	Budget	Budget
					2014	2014	15	15	15	15
-----										
300 EDA										
31000 General Property Taxes										
31000 General Property Taxes	9,229	10,020	10,002	5,356	10,000	54%	10,000		10,000	100%
Group:	9,229	10,020	10,002	5,356	10,000	54%	10,000	0	10,000	100%
33400 State Grants & Aid/PERA										
33402 HACA (Homestead Credit)	466				0	0%			0	0%
Group:	466				0	0%	0	0	0	0%
36200 Miscellaneous Revenues										
36200 Miscellaneous Revenues	94,460	3,500			0	0%			0	0%
36220 Rents and Royalties					1,850	0%			0	0%
36290 Sale Land/Property		34,992	6,412		0	0%			0	0%
Group:	94,460	38,492	6,412		1,850	0%	0	0	0	0%
39200 Transfer from other funds										
39200 Transfer from other funds				-6,412	0	***%			0	0%
Group:				-6,412	0	***%	0	0	0	0%
Fund:	104,155	48,512	16,414	-1,056	11,850	-9%	10,000	0	10,000	84%
Grand Total:	104,155	48,512	16,414	-1,056	11,850		10,000	0	10,000	

CITY OF FREEPORT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2011	2012	2013	2014	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
265 TIF Swany White											
46508 TIF District Swany											
640	TIF Payment				1,445	0	***%	3,000		3,000	*****%
	Account:				1,445	0	***%	3,000	0	3,000	*****%
	Fund:				1,445	0	***%	3,000	0	3,000	*****%
-----											
315 Bonds, 2002 (EDA/Industrial Park)											
47000 Debt Service											
600	Bond Principal		35,000	35,000	35,000	35,000	100%	28,912		28,912	83%
610	Bond Interest		5,006	3,501	1,374	1,996	69%	622		622	31%
	Account:		40,006	38,501	36,374	36,996	98%	29,534	0	29,534	80%
	Fund:		40,006	38,501	36,374	36,996	98%	29,534	0	29,534	80%
-----											
325 Bonds, 2005 (Main St Improvements)											
47000 Debt Service											
600	Bond Principal		85,000	90,000	95,000	95,000	100%	95,000		95,000	100%
610	Bond Interest		41,935	46,777	49,035	49,035	100%	16,418		16,418	33%
620	Fiscal Agents Fees		403	403	425	403	105%			0	0%
650	Bond Issuance Costs			25,930		0	0%			0	0%
	Account:		127,338	163,110	144,460	144,438	100%	111,418	0	111,418	77%
	Fund:		127,338	163,110	144,460	144,438	100%	111,418	0	111,418	77%
-----											
330 Bonds, 2006 (Industrial Park)											
47000 Debt Service											
350	Notices & Publication		12			0	0%			0	0%
600	Bond Principal			120,000	1,255,000	130,000	965%	135,000		135,000	104%
610	Bond Interest		78,639	86,478	41,979	44,949	93%	2,970		2,970	7%
620	Fiscal Agents Fees		930	450		450	0%			0	0%
650	Bond Issuance Costs		39,345			0	0%			0	0%
680	Payment to Bond Escrow					1,125,000	0%			0	0%
700	Transfers				10,359	10,359	100%			0	0%
	Account:		118,926	206,928	1,307,338	1,310,758	100%	137,970	0	137,970	11%
	Fund:		118,926	206,928	1,307,338	1,310,758	100%	137,970	0	137,970	11%
-----											

CITY OF FREEPORT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2011	2012	2013	2014	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
331 Bonds, 2012 (Refunding of Industrial Park)											
47000 Debt Service											
600	Bond Principal					0	0%	20,000		20,000	*****%
610	Bond Interest				10,854	10,359	105%	20,603		20,603	199%
	Account:				10,854	10,359	105%	40,603	0	40,603	392%
	Fund:				10,854	10,359	105%	40,603	0	40,603	392%
											%
Grand Total:		286,270	408,539	1,500,471	1,502,551			322,525	0	322,525	

CITY OF FREEPORT  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2015

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2011	2012	2013	2014	Budget	Rec.	Budget	Change	Budget	Budget
-----										
265 TIF Swany White										
31100 Bond Levy										
31150 Tax Increments				1,445	0	***%	3,000	_____	3,000	*****%
Group:				1,445	0	***%	3,000	0	3,000	*****%
Fund:				1,445	0	***%	3,000	0	3,000	*****%
315 Bonds, 2002 (EDA/Industrial Park)										
31000 General Property Taxes										
31000 General Property Taxes				6,636	12,500	53%	12,500	_____	12,500	100%
Group:				6,636	12,500	53%	12,500	0	12,500	100%
36100 Special Assessments										
36100 Special Assessments		9,467	9,467		0	0%	_____	_____	0	0%
Group:		9,467	9,467		0	0%	0	0	0	0%
36200 Miscellaneous Revenues										
36210 Interest Earnings		708			154	0%	50	_____	50	32%
Group:		708			154	0%	50	0	50	32%
Fund:		10,175	9,467	6,636	12,654	52%	12,550	0	12,550	99%
325 Bonds, 2005 (Main St Improvements)										
31000 General Property Taxes										
31000 General Property Taxes		43,705	65,730	52,344	98,000	53%	80,000	_____	80,000	81%
Group:		43,705	65,730	52,344	98,000	53%	80,000	0	80,000	81%
36100 Special Assessments										
36100 Special Assessments		8,304	12,669	3,694	8,603	43%	8,281	_____	8,281	96%
Group:		8,304	12,669	3,694	8,603	43%	8,281	0	8,281	96%
36200 Miscellaneous Revenues										
36210 Interest Earnings		2,315	1,474	1,584	4,350	36%	2,124	_____	2,124	48%
36230 Donations - Private		10,000	10,000	10,000	10,000	100%	_____	_____	0	0%
Group:		12,315	11,474	11,584	14,350	81%	2,124	0	2,124	14%



CITY OF FREEPORT  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2015

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2011	2012	2013	2014	Budget	Rec.	Budget	Change	Budget	Budget
					2014	2014	15	15	15	15
325 Bonds, 2005 (Main St Improvements)										
39300										
39310 Bond Proceeds			715,000		0	0%			0	0%
39320 Bond Premium			10,540		0	0%			0	0%
Group:			725,540		0	0%	0	0	0	0%
Fund:	64,324	815,413	67,622	120,953	56%	90,405	0	90,405	74%	
326 Bonds, 2013 (Runding of Main St Improvements)										
36200 Miscellaneous Revenues										
36210 Interest Earnings					0	0%	377		377	*****
Group:					0	0%	377	0	377	*****
Fund:					0	0%	377	0	377	*****
330 Bonds, 2006 (Industrial Park)										
36100 Special Assessments										
36100 Special Assessments			37,750		0	0%			0	0%
Group:			37,750		0	0%	0	0	0	0%
36200 Miscellaneous Revenues										
36210 Interest Earnings		9,659	2,174	1,076	5,603	19%	1,281		1,281	22%
Group:		9,659	2,174	1,076	5,603	19%	1,281	0	1,281	22%
39200 Transfer from other funds										
39200 Transfer from other funds		147,776	6,412		0	0%			0	0%
Group:		147,776	6,412		0	0%	0	0	0	0%
39300										
39310 Bond Proceeds		1,200,000			0	0%			0	0%
Group:		1,200,000			0	0%	0	0	0	0%
Fund:	1,357,435	46,336	1,076	5,603	19%	1,281	0	1,281	22%	

CITY OF FREEPORT  
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Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2011	2012	2013	2014	Budget	Rec.	Budget	Change	Budget	Budget
-----										
331 Bonds, 2012 (Refunding of Industrial Park)										
31000 General Property Taxes										
31000 General Property Taxes					0	0%	70,000		70,000	*****%
Group:					0	0%	70,000	0	70,000	*****%
36200 Miscellaneous Revenues										
36210 Interest Earnings					0	0%	1,015		1,015	*****%
Group:					0	0%	1,015	0	1,015	*****%
39200 Transfer from other funds										
39200 Transfer from other funds				16,770	10,359	162%			0	0%
Group:				16,770	10,359	162%	0	0	0	0%
Fund:				16,770	10,359	162%	71,015	0	71,015	685%
Grand Total:		1,431,934	871,216	93,549	149,569		178,628	0	178,628	

CITY OF FREEPORT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		2011	2012	2013	2014	Budget	Exp.	Budget	Changes	Budget	Budget
		2011	2012	2013	2014	2014	2014	15	15	15	15
-----											
601 Water											
43225 Water											
200	Postage	534	733	944	554	1,000	55%	600	50	650	65%
210	Operating Supplies	4,681	683	1,325	1,212	2,000	61%	1,000		1,000	50%
220	Repair & Maint. Supplies	1,479	646	105	354	1,000	35%	250		250	25%
300	Professional Services	817	533	156	4,165	6,550	64%	500	2,500	3,000	46%
302	Legal Consulting		194			500	0%			0	0%
303	Engineering					500	0%			0	0%
311	Outside Maintenance	1,064		397		1,000	0%	500		500	50%
320	Telephone	262	214	216	209	500	42%	300		300	60%
330	Training	80	90	90	20	200	10%	200		200	100%
335	Mileage & Reimb Exp		7			0	0%			0	0%
350	Notices & Publication	371	286	726	404	500	81%	500		500	100%
361	Liability Insurance	914	1,033	1,875	1,620	1,650	98%	1,550	-752	798	48%
381	Electric	3,909	4,054	7,159	5,261	5,250	100%	4,750	750	5,500	105%
430	Miscellaneous	126		3,750	352	350	101%	250		250	71%
431	Permits/License	1,839	2,141	2,123	2,486	2,250	110%	2,250		2,250	100%
433	Dues	235	899	986	260	500	52%	1,000		1,000	200%
MRWA (\$260), Black Mountain (\$725), Misc (\$15)											
440	Chemical Purificaion	535	3,657	4,539	2,417	4,000	60%	4,000		4,000	100%
450	Sales Tax	1,032	1,452	2,601	1,462	1,750	84%	2,000		2,000	114%
for water sold to commercial customers											
460	Lab Testing	1,137	827	713	257	750	34%	750		750	100%
600	Bond Principal					33,000	0%	34,000		34,000	103%
USDA Loan (\$24,000), 2013A for 415/601 (\$10,000)											
610	Bond Interest				35,130	35,130	100%	34,470		34,470	98%
USDA Loan (\$26,580), 2013A for 415/601 (\$7,890)											
700	Transfers	35,000	35,000	35,000	40,000	40,000	100%	40,000		40,000	100%
	Account:	54,015	52,449	62,705	96,163	138,380	69%	128,870	2,548	131,418	95%
	Fund:	54,015	52,449	62,705	96,163	138,380	69%	128,870	2,548	131,418	95%
											%
-----											
Grand Total:		54,015	52,449	62,705	96,163	138,380		128,870	2,548	131,418	

CITY OF FREEPORT  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2015

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2011	2012	2013	2014	Budget	Rec.	Budget	Change	Budget	Budget
-----										
601 Water										
31300 General Sales and Use Tax										
31300 General Sales and Use Tax		949	2,551	1,544	0	***%	2,000	_____	2,000	*****%
Group:		949	2,551	1,544	0	***%	2,000	0	2,000	*****%
34000 Charges for Services										
34000 Charges for Services	68,885	151,756	144,121	135,024	160,000	84%	124,000	_____	124,000	77%
34050 Hook-up fee			1,200		1,200	0%	1,200	_____	1,200	100%
Group:	68,885	151,756	145,321	135,024	161,200	84%	125,200	0	125,200	77%
36100 Special Assessments										
36100 Special Assessments	106	1,259	10,409	410	24,500	2%	_____	_____	0	0%
Group:	106	1,259	10,409	410	24,500	2%	0	0	0	0%
36200 Miscellaneous Revenues										
36280 Sale of Equipment	1,040	450	700	100	0	***%	_____	_____	0	0%
Group:	1,040	450	700	100	0	***%	0	0	0	0%
Fund:	70,031	154,414	158,981	137,078	185,700	74%	127,200	0	127,200	68%
Grand Total:	70,031	154,414	158,981	137,078	185,700		127,200	0	127,200	

CITY OF FREEPORT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2011	2012	2013	2014	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
602 Waste Water											
43250 Sewage Collection and Disposal											
200	Postage	446	723	862	501	900	56%	600	50	650	72%
210	Operating Supplies	307	269	652	1,503	975	154%	500		500	51%
215	Gas & Oil	51				100	0%	100		100	100%
220	Repair & Maint. Supplies	2,656			209	2,000	10%			0	0%
300	Professional Services	2,331	382	2,020	85	250	34%	800		800	320%
302	Legal Consulting		194			0	0%			0	0%
303	Engineering	401		214		0	0%			0	0%
310	Contractor	8,304				0	0%			0	0%
311	Outside Maintenance	1,370	203	3,934	2,685	3,500	77%	3,500		3,500	100%
320	Telephone	243	214	216	209	800	26%	250		250	31%
330	Training			762	122	200	61%	200		200	100%
335	Mileage & Reimb Exp		7	170		200	0%	200		200	100%
350	Notices & Publication			355		0	0%	300		300	*****
361	Liability Insurance	4,561	328	1,963	3,459	2,000	173%	1,410	605	2,015	101%
381	Electric	790	694	875	812	2,000	41%	750		750	38%
430	Miscellaneous	126		63		0	0%			0	0%
431	Permits/License	768	23		23	400	6%			0	0%
433	Dues	339	639	727		725	0%		725	725	100%
Black Mountain											
440	Chemical Purificaion	778				0	0%			0	0%
450	Sales Tax	10				0	0%			0	0%
460	Lab Testing	485	161	81	631	650	97%	425		425	65%
510	Capital Expenditures				13,368	0	***%			0	0%
2014 - pond berm restoration											
600	Bond Principal	20,000			20,000	20,000	100%	25,000		25,000	125%
2005 Bond (refunding \$410,000)											
610	Bond Interest	6,921		14,468	15,543	11,043	141%	7,572		7,572	69%
2005 GO (\$5,322), 2013 GO (\$2,250)											
650	Bond Issuance Costs			5,593		0	0%			0	0%
700	Transfers	35,000	35,000	35,000	40,000	40,000	100%	40,000		40,000	100%
	Account:	85,887	38,837	67,955	99,150	85,743	116%	81,607	1,380	82,987	97%
	Fund:	85,887	38,837	67,955	99,150	85,743	116%	81,607	1,380	82,987	97%
											%
Grand Total:											
		85,887	38,837	67,955	99,150	85,743		81,607	1,380	82,987	

CITY OF FREEPORT  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2015

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2011	2012	2013	2014	Budget	Rec.	Budget	Change	Budget	Budget
-----										
602 Waste Water										
34000 Charges for Services										
34000 Charges for Services	73,740	87,730	71,127	66,015	85,000	78%	80,500		80,500	94%
34050 Hook-up fee			1,200		1,200	0%	1,200		1,200	100%
Group:	73,740	87,730	72,327	66,015	86,200	77%	81,700	0	81,700	94%
36100 Special Assessments										
36100 Special Assessments	106	1,259	430	410	0	***%			0	0%
Group:	106	1,259	430	410	0	***%	0	0	0	0%
36200 Miscellaneous Revenues										
36210 Interest Earnings			412	516	0	***%			0	0%
Group:			412	516	0	***%	0	0	0	0%
Fund:	73,846	88,989	73,169	66,941	86,200	78%	81,700	0	81,700	94%
Grand Total:	73,846	88,989	73,169	66,941	86,200		81,700	0	81,700	