



## **CITY OF FREEPORT**

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For TTY/TDD Users 1-800-627-3529 or 711 Minnesota Relay Service [www.freeportmn.org](http://www.freeportmn.org)

### **Appendix A**

# 2015

## Budget

*Adopted 12/16/2014*

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
-----											
101 General Fund											
41000 GENERAL GOVERNMENT											
200	Postage	216	250	255	367	500	73%	275	25	300	60%
	2014 incl. \$200 Stamps + \$56 Nuisance Notices + Misc.										
210	Operating Supplies	2,794	2,848	1,825	789	3,500	23%	2,200		2,200	63%
	May need to purchase blank checks in 2015.										
220	Repair & Maint. Supplies	969	82	1,556	354	750	47%	250		250	33%
300	Professional Services	1,973	3,098	6,799	3,757	3,500	107%	2,300	-100	2,200	63%
	Cleaning \$1,875 + Web Host \$300 + Misc \$25										
302	Legal Consulting			3,758	3,326	3,750	89%	4,000	-3,000	1,000	27%
	2013 incl. \$2,982 & 2014 incl. \$2,348.60 for R. Atkinson conduct. Budget does not account for continued conduct.										
303	Engineering		332			0	0%			0	0%
305	Legal Prosecution				1,055	1,230	86%		500	500	41%
311	Outside Maintenance	848				0	0%			0	0%
320	Telephone	3,472	3,567	2,060	2,019	3,750	54%	2,300		2,300	61%
335	Mileage & Reimb Exp		49			0	0%			0	0%
350	Notices & Publication	693	780	2,790	516	850	61%	600	150	750	88%
	2013 included employee hiring announcements, etc.										
351	Periodicals		293	247	436	250	174%	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	1,650	2,500	66%	2,800	-500	2,300	92%
410	Rentals	1,539	1,737	1,898	2,466	1,800	137%	2,100	100	2,200	122%
	Ameripride (\$625), Marco (\$1,300), Finken (200), Misc (\$75)										
430	Miscellaneous	48	1,191	421	6,717	1,000	672%	350		350	35%
	2014 included stearns muni league mtg (\$345)										
433	Dues	1,384	2,438	2,784	3,459	950	364%	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	771	750	103%	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	1,030	0	***			0	0%
620	Fiscal Agents Fees	10				0	0%			0	0%
	Account:	19,030	25,142	43,613	43,313	45,605	95%	39,100	-13,543	25,557	56%
-----											
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	415	2,255	*****
	2-newly elected officials training (\$630) & 1-experienced officials training (\$225), 3 1-night stays (\$450), 2-LMC Conference (\$600), 2 1-night stays (\$300), Misc (\$100)										

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	Old
						2014	2014	15	15	15	15
335	Mileage & Reimb Exp	234		26	34	500	7%	680		680	136%
	2-newly elected or experienced officials training in Brooklyn Center (190), 2-LMC Conference in Duluth (\$390), Misc (\$100)										
360	Workers Comp Insurance	40	74	125	91	100	91%	100		100	100%
	Account:	3,729	5,268	5,385	3,320	5,079	65%	7,056	415	7,471	147%
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	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	48,011	52,000	92%	54,080		54,080	104%
	per personnel policy										
103	Assistant's Wages	12,383	19,546	24,338	20,593	21,600	95%	22,500		22,500	104%
	per personnel policy										
120	Cities Share PERA	4,778	5,977	4,392	5,090	4,600	111%	5,550		5,550	121%
121	Cities FICA 6.2%	4,913	6,190	3,969	4,271	4,563	94%	4,748		4,748	104%
122	Cities Share MED 1.45%	1,074	1,824	928	999	1,067	94%	1,110		1,110	104%
130	Health Insurance	13,307	16,284	7,221	10,000	10,000	100%	10,000		10,000	100%
131	Life Insurance	24	24	16	24	24	100%	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	345	1,445	96%
	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), KDV Annual Seminar (\$20), Misc (\$40)										
335	Mileage & Reimb Exp	1,105	586	1,053	495	1,250	40%	750	-50	700	56%
	MCFOA Conf (\$175), LMC Conf(\$200), Region 3 Mtgs(\$100), LMC Regional Mtg (\$40), Advanced Academy (\$115), KDV Annual Seminar (\$30) + 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	91,973	97,659	94%	100,862	295	101,157	104%
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%

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		2011	2012	2013	2014	Budget	Exp.	Budget	Changes	Budget	Budget
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%
41500	Auditor										
300	Professional Services	3,248			7,625	7,625	100%	6,000	1,000	7,000	92%
	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	-335	19,825	80%
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%
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%
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%
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%
43000	Public Works										
100	Wages and Salaries	46,435	49,250	52,913	47,905	59,755	80%	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	23,953	25,130	95%	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	5,326	5,254	101%	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	4,462	5,263	85%	4,714	1,214	5,928	113%
	\$95,621 x .062										
122	Cities Share MED 1.45%	1,060	1,668	1,125	1,043	1,231	85%	1,102	285	1,387	113%
	\$95,621 x .0145										

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		2011	2012	2013	2014	Budget	Exp.	Budget	Changes	Budget	Old
		2011	2012	2013	2014	2014	2014	15	15	15	15
130	Health Insurance	8,517	7,834	8,893	12,500	12,490	100%	10,000	10,000	20,000	160%
131	Life Insurance	24	24	22	24	24	100%	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	103,231	117,640	88%	105,481	33,744	139,225	118%
43100 Highways, Streets & Roadways											
210	Operating Supplies	1,893	4,618	1,398	1,637	3,500	47%	2,250		2,250	64%
215	Gas & Oil	4,808	3,083	3,834	4,948	4,500	110%	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	800	8,300	119%
Crack-sealing (\$5,000), Road Salt (\$2,000), Dust Control (\$800), 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	-12,500	10,000	44%
320	Telephone	2,323	2,933	2,290	2,232	2,280	98%	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	1,321	1,900	70%	1,500		1,500	79%
382	Heating Gas	645	576	896	923	1,000	92%	1,000	500	1,500	150%
expanded interior space to be heated											
383	Garbage	794	836	1,066	1,412	1,200	118%	1,200		1,200	100%
401	Truck Repairs	594	1,596	1,385	2,866	2,850	101%	1,500		1,500	53%
410	Rentals				133	0	***%		250	250	*****%
430	Miscellaneous		23	4,868	651	250	260%	250		250	100%
431	Permits/License	35	345	496	37	500	7%	500		500	100%
DOT or other											
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	82,322	52,905	156%	53,205	-9,444	43,761	83%
43160 Street Lighting											
210	Operating Supplies		98			0	0%			0	0%
300	Professional Services	1,018		189	2,799	1,725	162%	50	1,450	1,500	87%
311	Outside Maintenance	118	225	791	3,516	3,150	112%	500	500	1,000	32%

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For the Year: 2015

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		2011	2012	2013	2014	Budget	Exp.	Budget	Changes	Budget	Budget
		2011	2012	2013	2014	2014	2014	15	15	15	15
361	Liability Insurance			1,773		1,800	0%	1,800	-1,800	0	0%
381	Electric	20,092	18,614	18,157	13,273	19,000	70%	19,000	-3,000	16,000	84%
	Account:	21,228	18,937	20,910	19,588	25,675	76%	21,350	-2,850	18,500	72%
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%
	Fund:	369,498	376,776	366,454	427,585	434,147	98%	412,877	6,613	419,490	97%
											%
	Grand Total:	369,498	376,776	366,454	427,585	434,147		412,877	6,613	419,490	

12/22/14  
12:41:16

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

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Report ID: B250B

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	2011	2012	2013	2014	Budget	Rec.	Budget	Change	Budget	Old
					2014	2014	15	15	15	15
101 General Fund										
31000 General Property Taxes										
31000 General Property Taxes	189,429	209,969	230,241	222,029	225,000	99%	225,000	-32,000	193,000	85%
Expenditure budget: \$419,490										
Group:	189,429	209,969	230,241	222,029	225,000	99%	225,000	-32,000	193,000	85%
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	6,836	10,000	68%	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	7,176	10,275	70%	5,225	0	5,225	50%
32300 Gambling Licenses										
32300 Gambling Licenses		50	450	90	25	360%	400	-100	300	1200%
Lions club (\$300)										
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	Budget	Rec.	Budget	Change	Budget	Old
	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	3,495	1,500	233%	1,500		1,500	100%
Group:	2,023	1,373	1,682	3,495	1,500	233%	1,500	0	1,500	100%
36100 Special Assessments										
36100 Special Assessments	538	1,583	1,738	10,461	500	***%		675	675	135%
Certified unpaid fees from 2013										
Group:	538	1,583	1,738	10,461	500	***%	0	675	675	135%
36200 Miscellaneous Revenues										
36200 Miscellaneous Revenues	20,053	412	1,378	5,770	1,000	577%	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	12,115	8,000	151%	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	3,207	1,750	183%	1,750	3,250	5,000	285%
36280 Sale of Equipment				7,600	0	***%			0	0%
Group:	61,737	31,680	24,582	30,297	12,750	238%	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				17,916	0	***%			0	0%
Group:				17,916	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%



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

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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	445,541	441,634	101%	454,934	-25,875	429,059	97%
Grand Total:	536,173	450,061	440,852	445,541	441,634		454,934	-25,875	429,059	

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	6,756	5,760	117%	7,000		7,000	122%
115	Drills	10,434	13,836	18,882	12,138	14,000	87%	14,500		14,500	104%
116	Fire Calls	4,596	7,452	5,436	2,370	6,500	36%	6,500		6,500	100%
117	Rescue Calls	6,024	6,144	6,252	6,348	9,100	70%	8,000		8,000	88%
121	Cities FICA 6.2%	1,662	2,127	2,315	1,712	2,372	72%	2,250		2,250	95%
122	Cities Share MED 1.45%	389	497	541	400	555	72%	525		525	95%
150	Workers Compensation		2,550			0	0%			0	0%
210	Operating Supplies	6,093	4,884	18,380	10,201	1,500	680%	5,000		5,000	333%
215	Gas & Oil	1,449	4,011	1,926	1,429	3,500	41%	3,500		3,500	100%
220	Repair & Maint. Supplies	1,856	5,222	1,383	3,354	8,000	42%	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	819	900	91%	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	545	1,000	55%	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	1,800	2,100	86%	2,250		2,250	107%
382	Heating Gas	1,374	929	1,392	1,406	1,000	141%	1,750		1,750	175%
383	Garbage	354	361	320	316	500	63%	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	90,849	88,385	103%	103,175	0	103,175	117%
	Fund:	80,283	106,663	110,442	90,849	88,385	103%	103,175	0	103,175	117%
											%
	Grand Total:	80,283	106,663	110,442	90,849	88,385		103,175	0	103,175	

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

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	2011	2012	2013	2014	Budget	Rec.	Budget	Change	Budget	Old
	2011	2012	2013	2014	2014	2014	15	15	15	15
-----										
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	35,726	250	***%	250		250	100%
34205 Rescue Revenues	5,229	7,060	4,895	6,176	5,250	118%	5,250		5,250	100%
Approximate 3-yr average										
Group:	67,239	73,611	104,061	123,607	111,500	111%	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	0%
39900 Miscellaneous Income										
39900 Miscellaneous Income	830	705			0	0%			0	0%
Now using 36200										
Group:	830	705			0	0%	0	0	0	0%
Fund:	115,260	116,522	139,453	144,363	126,650	114%	153,603	0	153,603	121%
Grand Total:	115,260	116,522	139,453	144,363	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	%
		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	654	1,000	65%	600	100	700	70%
210	Operating Supplies	4,681	683	1,325	1,456	2,000	73%	1,000	1,500	2,500	125%
220	Repair & Maint. Supplies	1,479	646	105	354	1,000	35%	250	400	650	65%
300	Professional Services	817	533	156	104	6,550	2%	500	-200	300	5%
302	Legal Consulting		194			500	0%			0	0%
303	Engineering					500	0%			0	0%
311	Outside Maintenance	1,064		397	1,247	1,000	125%	500	500	1,000	100%
320	Telephone	262	214	216	227	500	45%	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	5,693	5,250	108%	4,750	1,250	6,000	114%
430	Miscellaneous	126		3,750	352	350	101%	250		250	71%
2013 included buying extra water meters to have on hand											
431	Permits/License	1,839	2,141	2,123	2,509	2,250	112%	2,250	250	2,500	111%
433	Dues	235	899	986	904	500	181%	1,000	-75	925	185%
MRWA (\$260), Black Mountain (\$650), 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	2,050	1,750	117%	2,000		2,000	114%
for water sold to commercial customers											
460	Lab Testing	1,137	827	713	405	750	54%	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	95,546	138,380	69%	128,870	2,973	131,843	95%
	Fund:	54,015	52,449	62,705	95,546	138,380	69%	128,870	2,973	131,843	95%
											%
Grand Total:		54,015	52,449	62,705	95,546	138,380		128,870	2,973	131,843	

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	1,744	0	***%	2,000		2,000	*****%
Group:		949	2,551	1,744	0	***%	2,000	0	2,000	*****%
34000 Charges for Services										
34000 Charges for Services	68,885	151,756	144,121	151,364	160,000	95%	124,000	26,000	150,000	93%
34050 Hook-up fee			1,200		1,200	0%	1,200		1,200	100%
2015 will include Freeport Electric										
Group:	68,885	151,756	145,321	151,364	161,200	94%	125,200	26,000	151,200	93%
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%
Fund:	68,991	153,964	158,281	153,518	185,700	83%	127,200	26,000	153,200	82%
Grand Total:	68,991	153,964	158,281	153,518	185,700		127,200	26,000	153,200	

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
-----											
602 Waste Water											
43250 Sewage Collection and Disposal											
200	Postage	446	723	862	601	900	67%	600		600	67%
300 bill cards x 12mo x \$.33 each x 50% (sewer share) = \$600											
210	Operating Supplies	307	269	652	1,716	975	176%	500		500	51%
Bill Cards (\$380); 2014 \$910 for lagoon bugs, not annual purchase.											
215	Gas & Oil	51				100	0%	100	-100	0	0%
220	Repair & Maint. Supplies	2,656				0	0%			0	0%
300	Professional Services	2,331	382	2,020	104	250	42%	800	-600	200	80%
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	7,331	5,500	133%	3,500		3,500	64%
320	Telephone	243	214	216	227	800	28%	250		250	31%
330	Training			762	122	200	61%	200	-100	100	50%
Operator Training \$45/ea x 2 employees											
335	Mileage & Reimb Exp		7	170		200	0%	200		200	100%
350	Notices & Publication			355		0	0%	300		300	*****
Stmt of Revs and Exps to be published yet.											
361	Liability Insurance	4,561	328	1,963	3,459	2,000	173%	1,410	605	2,015	101%
381	Electric	790	694	875	877	2,000	44%	750	150	900	45%
430	Miscellaneous	126		63		0	0%			0	0%
431	Permits/License	768	23		23	400	6%			0	0%
433	Dues	339	639	727	644	725	89%		650	650	90%
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	225	650	100%
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	2,250	9,822	89%
2005 GO (\$5,322), 2013 GO (\$2,250), Escrow (\$2,250)											
650	Bond Issuance Costs			5,593		0	0%			0	0%
680	Payment to Bond Escrow					0	0%		220,000	220,000	*****
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	104,646	85,743	122%	81,607	223,080	304,687	355%
	Fund:	85,887	38,837	67,955	104,646	85,743	122%	81,607	223,080	304,687	355%
											%
Grand Total:		85,887	38,837	67,955	104,646	85,743		81,607	223,080	304,687	

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Revenue Budget Report -- MultiYear Actuals  
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Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2011	2012	2013	2014	Budget	Rec.	Budget	Change	Budget	Budget
	2011	2012	2013	2014	2014	2014	15	15	15	15
-----										
602 Waste Water										
34000 Charges for Services										
34000 Charges for Services	73,740	87,730	71,127	74,068	85,000	87%	80,500	-7,500	73,000	85%
34050 Hook-up fee			1,200		1,200	0%	1,200		1,200	100%
2014 will be Freeport Electric										
Group:	73,740	87,730	72,327	74,068	86,200	86%	81,700	-7,500	74,200	86%
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	74,994	86,200	87%	81,700	-7,500	74,200	86%
Grand Total:	73,846	88,989	73,169	74,994	86,200		81,700	-7,500	74,200	

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
-----											
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	*****%
-----											
300 EDA											
46500 EDA Operations											
200	Postage		96			0	0%			0	0%
210	Operating Supplies	304	616	333	185	800	23%	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	5,500	10,000	55%	10,000	0	10,000	100%
	Fund:	10,806	158,098	18,176	5,500	10,000	55%	10,000	0	10,000	100%
-----											
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	1,996	1,996	100%	622		622	31%
700	Transfers					0	0%		1,853	1,853	*****%
	Account:		40,006	38,501	36,996	36,996	100%	29,534	1,853	31,387	85%
	Fund:		40,006	38,501	36,996	36,996	100%	29,534	1,853	31,387	85%
-----											
320 Bonds, 2003 (3rd St NE, 7th St SW, 7th St SE Improvements)											
47000 Debt Service											
600	Bond Principal		55,000	55,000	60,000	60,000	100%			0	0%
610	Bond Interest		6,241	3,903	1,350	1,350	100%			0	0%
620	Fiscal Agents Fees		431	431		431	0%			0	0%
	Account:		61,672	59,334	61,350	61,781	99%	0	0	0	0%
	Fund:		61,672	59,334	61,350	61,781	99%	0	0	0	0%
-----											



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
-----											
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	7,150	23,568	48%
	\$16,418 + \$7,150 Escrow										
620	Fiscal Agents Fees		403	403	425	403	105%		403	403	100%
650	Bond Issuance Costs			25,930		0	0%			0	0%
680	Payment to Bond Escrow					0	0%		675,000	675,000	*****
700	Transfers					0	0%		158,227	158,227	*****
	Account:		127,338	163,110	144,460	144,438	100%	111,418	840,780	952,198	659%
	Fund:		127,338	163,110	144,460	144,438	100%	111,418	840,780	952,198	659%
-----											
326 Bonds, 2013 (Runding of Main St Improvements)											
47000 Debt Service											
610	Bond Interest					0	0%	7,150		7,150	*****
	Account:					0	***%	7,150	0	7,150	*****
	Fund:					0	0%	7,150	0	7,150	*****
-----											
330 Bonds, 2006 (Industrial Park)											
47000 Debt Service											
300	Professional Services				2,144	0	***%			0	0%
350	Notices & Publication		12			0	0%			0	0%
600	Bond Principal			120,000	130,000	130,000	100%	135,000		135,000	104%
610	Bond Interest		78,639	86,478	44,949	44,949	100%	2,970		2,970	7%
620	Fiscal Agents Fees		930	450	495	450	110%		450	450	100%
650	Bond Issuance Costs		39,345			0	0%			0	0%
680	Payment to Bond Escrow				1,125,000	1,125,000	100%			0	0%
700	Transfers				10,359	10,359	100%		377,340	377,340	3643%
	Account:		118,926	206,928	1,312,947	1,310,758	100%	137,970	377,790	515,760	39%
	Fund:		118,926	206,928	1,312,947	1,310,758	100%	137,970	377,790	515,760	39%
-----											
331 Bonds, 2012 (Refunding of Industrial Park)											
47000 Debt Service											
600	Bond Principal					0	0%	20,000		20,000	*****
610	Bond Interest				10,359	10,359	100%	20,603		20,603	199%
	Account:				10,359	10,359	100%	40,603	0	40,603	392%
	Fund:				10,359	10,359	100%	40,603	0	40,603	392%
-----											

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
-----											
409	2012 Hail Damage Repairs										
49200	Unallocated Expenditures										
366	Insurance Claims				38,493	0 ***%				0	0%
	Account:				38,493	0 ***%		0	0	0	0%
	Fund:				38,493	0 ***%		0	0	0	0%
											%
-----											
	Grand Total:	10,806	506,040	486,049	1,611,550	1,574,332		339,675	1,220,423	1,560,098	

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				2,891	0	***%	3,000		3,000	*****%
Group:				2,891	0	***%	3,000	0	3,000	*****%
Fund:				2,891	0	***%	3,000	0	3,000	*****%
300 EDA										
31000 General Property Taxes										
31000 General Property Taxes	9,229	10,020	10,002	9,827	10,000	98%	10,000		10,000	100%
Group:	9,229	10,020	10,002	9,827	10,000	98%	10,000	0	10,000	100%
36200 Miscellaneous Revenues										
36200 Miscellaneous Revenues	94,460	3,500			0	0%			0	0%
Group:	94,460	3,500			0	0%	0	0	0	0%
Fund:	103,689	13,520	10,002	9,827	10,000	98%	10,000	0	10,000	100%
315 Bonds, 2002 (EDA/Industrial Park)										
31000 General Property Taxes										
31000 General Property Taxes				12,221	12,500	98%	12,500		12,500	100%
Group:				12,221	12,500	98%	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	12,221	12,654	97%	12,550	0	12,550	99%

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

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	2011	2012	2013	2014	Budget	Rec.	Budget	Change	Budget	Old
					2014	2014	15	15	15	15
320 Bonds, 2003 (3rd St NE, 7th St SW, 7th St SE Improvements)										
31000 General Property Taxes										
31000 General Property Taxes		49,803	51,046	51,093	52,000	98%				0 0%
Group:		49,803	51,046	51,093	52,000	98%	0	0		0 0%
36100 Special Assessments										
36100 Special Assessments		12,285	10,439	549	0	***%				0 0%
Group:		12,285	10,439	549	0	***%	0	0		0 0%
36200 Miscellaneous Revenues										
36210 Interest Earnings		71			0	0%				0 0%
Group:		71			0	0%	0	0		0 0%
Fund:		62,159	61,485	51,642	52,000	99%	0	0		0 0%
325 Bonds, 2005 (Main St Improvements)										
31000 General Property Taxes										
31000 General Property Taxes		43,705	65,730	96,183	98,000	98%	80,000		80,000	81%
Group:		43,705	65,730	96,183	98,000	98%	80,000	0	80,000	81%
36100 Special Assessments										
36100 Special Assessments		8,304	12,669	8,094	8,603	94%	8,281		8,281	96%
Group:		8,304	12,669	8,094	8,603	94%	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%		10,000	10,000	100%
Group:		12,315	11,474	11,584	14,350	81%	2,124	10,000	12,124	84%
Fund:		64,324	89,873	115,861	120,953	96%	90,405	10,000	100,405	83%
326 Bonds, 2013 (Runding of Main St Improvements)										
36200 Miscellaneous Revenues										
36210 Interest Earnings					0	0%	377	1	378	*****%
Group:					0	0%	377	1	378	*****%

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
-----										
326 Bonds, 2013 (Runding of Main St Improvements)										
39200 Transfer from other funds										
39200 Transfer from other funds					0	0%	_____	158,227	158,227	*****%
Group:					0	0%	0	158,227	158,227	*****%
Fund:					0	0%	377	158,228	158,605	*****%
330 Bonds, 2006 (Industrial Park)										
36100 Special Assessments										
36100 Special Assessments			37,750	10,000	0	***%	_____	_____	0	0%
Group:			37,750	10,000	0	***%	0	0	0	0%
36200 Miscellaneous Revenues										
36210 Interest Earnings		9,659	2,174	1,076	5,603	19%	1,281	1	1,282	22%
Group:		9,659	2,174	1,076	5,603	19%	1,281	1	1,282	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%
Fund:		157,435	46,336	11,076	5,603	198%	1,281	1	1,282	22%
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	1,016	*****%
Group:					0	0%	1,015	1	1,016	*****%
39200 Transfer from other funds										
39200 Transfer from other funds				10,359	10,359	100%	_____	377,340	377,340	3642%
Group:				10,359	10,359	100%	0	377,340	377,340	3642%
Fund:				10,359	10,359	100%	71,015	377,341	448,356	4328%