



## **CITY OF FREEPORT**

125 Main Street E – PO Box 301 – Freeport, MN 56331 – 320-836-2112 – FAX 320-836-2116  
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**September 22, 2015** - Special Meeting Agenda  
Freeport City Hall - 7:00 pm

### Call to Order

- I. Public Works Director Interviews
- II. 2016 Preliminary Budget Review
- III. Adjourn – *Motion to adjourn...*

Next Meetings: September 29, 2015

# Memo

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From: Adrianna Hennen, Clerk-Treasurer

To: Freeport City Council

Date: September 17, 2015

Re: Public Works Director Interviews

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I have a few updates on the interviews that council will be conducting on Sept 22.

First, Joe Notch has removed his name from the selection, so he will not be coming in for an interview.

Second, I spoke with Bryan Backes from Becker and he said that he is already looking into moving closer in this direction. With that response I invited him to interview on Tuesday, which he agreed to. I thought during the interview we could get a feel for how close he is thinking of moving and potentially even getting him to town if it works out that way.

Third, Loren Goebel also agreed to interview on Tuesday.

So, as of now you will be interviewing Bryan Backes and Joe Notch.

# Memo

From: Joan Wall, Deputy Treasurer

To: Freeport City Council

Date: September 17, 2015

Re: 2016 Proposed Budget Notes

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Before September 30<sup>th</sup>, council will need to approve a preliminary levy and schedule a public hearing date between November 25<sup>th</sup> and December 20<sup>th</sup>. Along with this memo are a proposed 2016 budget and summaries of the major budget changes for each fund. A proposed preliminary budget & levy resolution is included with this packet (after the budget pages).

Please notify me of any errors or discrepancies. Notes on budget line items are included with some of the budget figures; additional notes are below.

## **Fund 101 (General Fund)**

### Revenues

2016 Certified LGA is up

2016 Building Permits – brought down to more realistic amount

2015 Small Cities Transportation Assistance – We will receive \$14,466 this year. Not budgeted for 2016 because the legislature has not yet funded additional years.

### Expenditures

2016 Public Works budget is for 1 full-time employee and 3 part-time employees

2016 No Public Works/Streets capital expenditures budgeted

2016 Fire Protection increased 2% from 2015

2016 Jon Stueve recommended budgeting for \$20,000 for allegetated cracking street repair, but the budget would be negative if it was added.

2016 Jon Stueve recommended budgeting for street improvements to Whirlwind Drive totaling \$40,000 to \$50,000. \$10,000 has been included in this year's budget for this.

## **Fund 225 (ASFA Fund)**

Approved during annual fire department meeting, December 2014

## **Fund 300 (EDA)**

Budget has been at \$10,000 for the last two years

2016 budget will be presented to EDA for approval on 9/21/15

## **Fund 417 (Whirlwind Drive Street Improvement Fund)**

Proposed new fund

## **Fund 601 (Water Fund)**

2016 includes budget for depreciation – should have been budgeted in prior years, but wasn't

## **Fund 602 (Waste Water Fund)**

2016 includes budget for depreciation – should have been budgeted in prior years, but wasn't

## **Fund 603 (Water – USDA Reserve)**

New fund – USDA loan requires the City to set aside annual reserves

2015 transfer is for three years' worth of reserves, as this was supposed to begin in 2013

## **Fund 604 (Waste Water – USDA Reserve)**

New fund – USDA loan requires the City to set aside annual reserves

2015 transfer is for three years' worth of reserves, as this was supposed to begin in 2013

**Levy Comparisons (2015 Final vs 2016 Proposed)**

Levy Description	Final	Proposed	Change	
	2015	2016	Amount	%
General Fund Levy ( <b>Fund 101</b> )	\$193,000	<b>\$225,000</b>	\$32,000	17%
EDA Levy ( <b>Fund 300</b> )	\$ 10,000	<b>\$ 10,000</b>	0	0%
2002 GO Bonds Levy ( <b>Fund 315</b> )	\$ 12,500	\$ 0	-\$12,500	-100%
2005 GO Bonds Levy ( <b>Fund 325</b> )	\$ 80,000	\$ 0	-\$80,000	-100%
2013 GO Bonds Levy ( <b>Fund 326</b> )	\$ 0	<b>\$ 92,500</b>	\$92,500	100%
2012 GO Bonds Levy ( <b>Fund 331</b> )	\$ 70,000	<b>\$ 90,000</b>	\$20,000	29%
Total Levy	\$365,500	<b>\$417,500</b>	\$52,000	14%

09/17/15  
13:49:14

CITY OF FREEPORT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016

Page: 1 of 7  
Report ID: B240

101 General Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	2012	2013	2014	2015	Budget	Exp.	Budget	Changes	Budget	Budget
						2015	2015	16	16	16	16
41000 GENERAL GOVERNMENT											
200	Postage	250	255	367	274	300	91%	300		300	100%
210	Operating Supplies	2,848	1,825	789	1,173	2,200	53%	2,200		2,200	100%
	Need to purchase blank checks in 2016										
220	Repair & Maint. Supplies	82	1,634	354	478	250	191%	750		750	300%
300	Professional Services	3,063	7,581	4,137	8,901	2,200	405%	6,000		6,000	273%
	Cleaning \$1,875 + Web hosting \$400 + Computer services + Kathleen Murphy + Schlenner Wenner payroll svcs										
302	Legal Consulting		4,133	5,006	8,483	1,000	848%	3,000		3,000	300%
303	Engineering	332				0	0%			0	0%
305	Legal Prosecution			1,055		500	0%	500		500	100%
311	Outside Maintenance					0	0%			0	0%
320	Telephone	3,566	2,233	2,192	1,331	2,300	58%	2,300		2,300	100%
335	Mileage & Reimb Exp	49				0	0%			0	0%
350	Notices & Publication	832	3,040	1,375	1,651	750	220%	1,300		1,300	173%
	2013 & 2015 include employee hiring announcements, etc.										
351	Periodicals	293	247	436		210	0%	210		210	100%
	St Cloud Times \$210; Beacon & Herald pd for 3 yrs in 2014										
361	Liability Insurance	6,023	7,717	8,457	6,144	7,226	85%	7,226		7,226	100%
381	Electric	1,955	2,726	1,901	1,438	2,300	63%	2,300		2,300	100%
383	Garbage					0	0%			0	0%
410	Rentals	1,785	1,952	2,527	1,434	2,200	65%	2,200		2,200	100%
	Ameripride \$550, Marco \$1,300, Pinken \$180										
430	Miscellaneous	1,258	217	6,717	112	350	32%	350		350	100%
	2014 included Stearns Muni League mtg (345), new website (1,450), creamery asbestos report (1,290), KDV debt & levy analysis (840), DEED Grant Ap Assist Legal (1,384)										
433	Dues	2,438	2,785	3,480	651	3,000	22%	3,215		3,215	107%
	Black Mountain \$2,600, Stearns Cnty Beacon \$60, MAOSC \$405, Freeport Chamber \$150										
434	League Dues	706	749	771		771	0%	771		771	100%
450	Sales Tax	50	59			0	0%			0	0%
510	Capital Expenditures	4,050				0	0%			0	0%
560	Furniture and Fixtures					0	0%			0	0%
570	Office Equip & Furnishing	1,729	794	1,030		0	0%			0	0%
620	Fiscal Agents Fees					0	0%			0	0%
700	Transfers					0	0%			0	0%
	Account:	31,309	37,947	40,594	32,070	25,557	125%	32,622	0	32,622	128%
41100 Legislative (Council/Board)											
100	Wages and Salaries	4,825	4,585	3,995	5,090	4,120	124%	4,320		4,320	105%
	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%	299	284	248	316	256	123%	268		268	105%
	101-41100-100 x 6.2%										
122	Cities Share MED 1.45%	70	66	58	74	60	123%	63		63	105%
	101-41100-100 x 1.45%										
330	Training		299	315	457	2,255	20%	890		890	39%
	2 newly elected officials training \$630, 2 1-night stays \$260										

09/17/15  
13:49:14

CITY OF FREEPORT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016

Page: 2 of 7  
Report ID: B240

		Actuals				Current	%	Prelim.	Budget	Final	% Old
		2012	2013	2014	2015	Budget	Exp.	Budget	Changes	Budget	Budget
Account	Object	2012	2013	2014	2015	2015	2015	16	16	16	16
101 General Fund											
335	Mileage & Reimb Exp		26	34	160	680	24%	115		115	17%
	2 newly elected officials training										
360	Workers Comp Insurance	76	87	69	81	100	81%	100		100	100%
	Account:	5,270	5,347	4,719	6,178	7,471	83%	5,756	0	5,756	77%
41300 Executive (Mayor/Manager)											
100	Wages and Salaries	1,000	1,345	1,200	1,825	1,440	127%	1,440		1,440	100%
	Regular mtgs \$95 x 12 mtgs = \$1,140										
	Special mtgs \$50 x 6 mtgs = \$300										
121	Cities FICA 6.2%	62	83	74	113	90	126%	90		90	100%
	101-41300-100 x 6.2%										
122	Cities Share MED 1.45%	15	20	17	26	21	124%	21		21	100%
	101-41300-100 x 1.45%										
220	Repair & Maint. Supplies					0	0%			0	0%
330	Training	367	120	329		940	0%	300		300	32%
	Mayor's conference \$120, 1-night stay \$180										
335	Mileage & Reimb Exp		200	98		300	0%	117		117	39%
	Mayor's conference										
433	Dues	30	30	30		35	0%	35		35	100%
	MN Mayors Membership Dues										
	Account:	1,474	1,798	1,748	1,964	2,826	69%	2,003	0	2,003	71%
41400 Clerk											
100	Wages and Salaries	64,374	37,585	52,215	34,864	54,080	64%	45,760		45,760	85%
	Based on separate salary budget spreadsheet										
103	Assistant's Wages	19,546	24,530	21,723	10,931	22,500	49%	20,800		20,800	92%
	Based on separate salary budget spreadsheet										
105	Misc Compensation				5,932	9,167	65%	9,000		9,000	98%
	Based on separate salary budget spreadsheet										
120	Cities Share PERA	6,074	4,233	6,737	3,325	5,550	60%	5,667		5,667	102%
	Based on separate salary budget spreadsheet										
121	Cities FICA 6.2%	6,499	3,616	5,734	2,876	4,748	61%	4,685		4,685	99%
	Based on separate salary budget spreadsheet										
122	Cities Share MED 1.45%	1,897	846	1,341	673	1,110	61%	1,096		1,096	99%
	Based on separate salary budget spreadsheet										
130	Health Insurance	16,284	7,221	10,000	833	833	100%			0	0%
131	Life Insurance	24	16	24	21	24	88%	24		24	100%
140	Unemployment Compensation				2,755	0	***%	14,326		14,326	*****%
	Former Clerk-Treasurer - this is max amt we would pay in 2016										
150	Workers Compensation					0	0%			0	0%
210	Operating Supplies					0	0%			0	0%
320	Telephone	130	70	170		120	0%	120		120	100%
	\$10 x 12 months										
330	Training	614	725	1,414	2,059	1,445	142%	2,830		2,830	196%
	LMC conf x 2 (Reg \$500 + Stay \$800), LMC regional mtgs (Reg \$40), MN Municipal										
	Clerks Institute (Reg \$410 + Stay \$420), MCFOA conf x 2 (Reg \$550), MCFOA region										
	3 mtgs (Reg \$90), KDV annual seminar (Reg \$20)										
335	Mileage & Reimb Exp	586	1,053	509	516	700	74%	600		600	86%
	LMC conf (\$117), LMC regional mtgs (\$35), MN Municipal Clerks Institute (\$98),										
	MCFOA conf (\$138), MCFOA region 3 mtgs (\$104), KDV annual seminar (\$35) + Other										
	\$75										

301 Audit

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09/17/15  
13:49:14

CITY OF FREEPORT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016

Page: 3 of 7  
Report ID: B240

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Account	Object	2012	2013	2014	2015	Budget	Exp.	Budget	Changes	Budget	Budget
						2015	2015	16	16	16	16
350	Notices & Publication					0	0%			0	0%
360	Workers Comp Insurance	558	496	471	695	700	99%	700		700	100%
431	Permits/License					0	0%			0	0%
433	Dues	180	130	240	190	180	106%	190		190	106%
MCFOA \$35, IIMC (\$155)											
Account:		116,766	<del>80,521</del> 83,135	100,578	65,670	101,157	65%	105,798	0	105,798	105%
41450	Elections										
105	Misc Compensation	2,196	824	2,100		0	0%	2,200		2,200	*****%
2016 election											
210	Operating Supplies	86	840	20	415	0	***%	100		100	*****%
2016 election											
220	Repair & Maint. Supplies					0	0%			0	0%
335	Mileage & Reimb Exp	521	126	538		0	0%	550		550	*****%
2016 election											
350	Notices & Publication	141	13	67		0	0%	100		100	*****%
2016 election											
Account:		2,944	1,803	2,725	415	0	***%	2,950	0	2,950	*****%
41500	Auditor										
300	Professional Services			7,625	10,116	7,000	145%	12,000		12,000	171%
KDV assistance											
301	Audit	10,900	-2,614	14,035	12,750	12,750	100%	13,150		13,150	103%
Schlenner Wenner audit svcs											
302	Legal Consulting			75	110	75	147%	110		110	147%
Dymoke auditor's letter											
Account:		10,900	-2,614	21,735	22,976	19,825	116%	25,260	0	25,260	127%
41550	Assessor										
304	Assessing Fees	4,445	5,135	4,871		5,000	0%	5,000		5,000	100%
Account:		4,445	5,135	4,871		5,000	0%	5,000	0	5,000	100%
41600	Legal Services										
302	Legal Consulting	1,656				0	0%			0	0%
Account:		1,656				0	***%	0	0	0	0%
41800	Planning / Zoning										
300	Professional Services	1,520	1,800	5,321	60	2,000	3%	6,000		6,000	300%
Land use proposal \$5,000 + Other \$1,000											
302	Legal Consulting	3,222	53			0	0%			0	0%
303	Engineering	104	401			0	0%			0	0%
310	Contractor					0	0%			0	0%
350	Notices & Publication	266	247	176		250	0%	250		250	100%
429	County Recording Fees		138			0	0%			0	0%
430	Miscellaneous					0	0%			0	0%
436	State Surcharge					0	0%			0	0%
Account:		5,112	2,639	5,497	60	2,250	3%	6,250	0	6,250	278%

09/17/15  
13:49:14

CITY OF FREEPORT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016

Page: 4 of 7  
Report ID: B240

101 General Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	2012	2013	2014	2015	Budget	Exp.	Budget	Changes	Budget	Budget
						2015	2015	16	16	16	16
<hr/>											
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	8,133	4,341	548	4,000	14%	4,000		4,000	100%
436	State Surcharge	1,040	455	138		200	0%	200		200	100%
	Account:	13,899	8,588	4,479	548	4,200	13%	4,200	0	4,200	100%
42100	Police										
305	Legal Prosecution	58				0	0%			0	0%
	Account:	58				0	***%	0	0	0	0%
42200	Fire & Rescue										
312	Fire Service Contract		30,495			0	0%			0	0%
314	Rescue Contract			34,026		0	0%			0	0%
315	Fire Dept Aid 2%					0	0%			0	0%
700	Transfers	29,211			42,407	42,407	100%	43,308		43,308	102%
	City's fire protection contract										
720	Operating Transfers					0	0%			0	0%
	Account:	29,211	30,495	34,026	42,407	42,407	100%	43,308	0	43,308	102%
42800	Civil Defense										
310	Contractor	2,351				0	0%			0	0%
335	Mileage & Reimb Exp	202				0	0%			0	0%
361	Liability Insurance					0	0%			0	0%
510	Capital Expenditures	5,156				0	0%			0	0%
580	Other Equipment	1,000				0	0%			0	0%
	Account:	8,709				0	***%	0	0	0	0%
43000	Public Works										
100	Wages and Salaries	50,847	50,858	52,153	36,087	56,300	64%	54,751		54,751	97%
	Based on separate salary budget spreadsheet										
103	Assistant's Wages	22,687	24,879	25,573	22,676	39,321	58%	45,032		45,032	115%
	Based on separate salary budget spreadsheet										
105	Misc Compensation				10,806	18,333	59%	9,000		9,000	49%
	Based on separate salary budget spreadsheet										
120	Cities Share PERA	5,518	5,283	7,360	4,348	6,586	66%	8,159		8,159	124%
	Based on separate salary budget spreadsheet										
121	Cities FICA 6.2%	5,608	4,492	6,262	3,609	5,928	61%	6,745		6,745	114%
	Based on separate salary budget spreadsheet										
122	Cities Share MED 1.45%	1,676	1,051	1,464	844	1,387	61%	1,577		1,577	114%
	Based on separate salary budget spreadsheet										
130	Health Insurance	7,834	8,893	12,500	1,667	1,667	100%			0	0%
131	Life Insurance	24	22	24	15	48	31%	48		48	100%
150	Workers Compensation					0	0%			0	0%
210	Operating Supplies		72			0	0%			0	0%
240	Clothing Replacement	38	170	421	483	500	97%	500		500	100%



09/17/15  
13:49:14

CITY OF FREEPORT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016

Page: 5 of 7  
Report ID: B240

101 General Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		2012	2013	2014	2015	Budget	Exp.	Budget	Changes	Budget	Budget
						2015	2015	16	16	16	16
330 Training		9			370	0	***%	500		500	*****%
New employee											
335 Mileage & Reimb Exp			23	67	173	100	173%	100		100	100%
360 Workers Comp Insurance		4,819	5,138	5,300	8,068	9,055	89%	9,055		9,055	100%
383 Garbage						0	0%			0	0%
431 Permits/License						0	0%			0	0%
450 Sales Tax						0	0%			0	0%
510 Capital Expenditures						0	0%			0	0%
Account:		99,060	100,881	111,124	89,146	139,225	64%	135,467	0	135,467	97%
43100 Highways, Streets & Roadways											
150 Workers Compensation						0	0%			0	0%
200 Postage						0	0%			0	0%
210 Operating Supplies		4,310	1,428	1,637	727	2,250	32%	2,250		2,250	100%
215 Gas & Oil		3,262	4,333	5,060	1,696	4,500	38%	4,500		4,500	100%
220 Repair & Maint. Supplies		10,302	432	1,359	236	2,000	12%	2,000		2,000	100%
225 Street Materials		1,601	7,071	8,384	7,563	8,300	91%	8,300		8,300	100%
Crack sealing \$5,000, road salt \$2,000, dust control \$800, road patch \$500											
240 Clothing Replacement		278				0	0%			0	0%
300 Professional Services		356				0	0%			0	0%
303 Engineering		44				0	0%			0	0%
310 Contractor		3,229				0	0%			0	0%
311 Outside Maintenance		18,041	7,647			10,000	0%	10,000		10,000	100%
320 Telephone		2,797	2,358	2,575	2,152	2,760	78%	2,760		2,760	100%
330 Training						0	0%			0	0%
350 Notices & Publication				214	34	0	***%			0	0%
360 Workers Comp Insurance						0	0%			0	0%
361 Liability Insurance		1,956	1,972	2,038	1,723	2,026	85%	2,026		2,026	100%
366 Insurance Claims		462	-462			0	0%			0	0%
381 Electric		1,403	1,383	1,509	970	1,500	65%	1,500		1,500	100%
382 Heating Gas		576	896	1,044	531	1,500	35%	1,500		1,500	100%
383 Garbage		835	1,271	1,514	876	1,200	73%	1,200		1,200	100%
401 Truck Repairs		656	4,283	2,866	124	1,500	8%	1,500		1,500	100%
410 Rentals				141	101	250	40%	250		250	100%
430 Miscellaneous		23	4,868	651		250	0%	250		250	100%
431 Permits/License		690	496	37	345	500	69%	500		500	100%
DOT or other											
433 Dues		211	123	107		225	0%	225		225	100%
Annual vehicle registration											
450 Sales Tax						0	0%			0	0%
510 Capital Expenditures			4,915	50,211		5,000	0%			0	0%
2014 includes plow truck purchase											
530 Improv Other than Bldg						0	0%			0	0%
700 Transfers						0	0%	10,000		10,000	*****%
2015 set aside portion of Whirlwind Drive repair. The rest to be set aside in future year(s). Total project estimate is \$40,000-\$50,000.											
Account:		51,032	43,014	79,347	17,078	43,761	39%	48,761	0	48,761	111%

09/17/15  
13:49:14

CITY OF FREEPORT  
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For the Year: 2016

Page: 6 of 7  
Report ID: B240

101 General Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	2012	2013	2014	2015	Budget	Exp.	Budget	Changes	Budget	Budget
						2015	2015	16	16	16	16
<hr/>											
43160	Street Lighting										
210	Operating Supplies	98				0	0%			0	0%
300	Professional Services		189	168		1,500	0%	1,500		1,500	100%
311	Outside Maintenance	225	1,100	3,673	328	1,000	33%	1,000		1,000	100%
361	Liability Insurance	2,034	1,773			0	0%			0	0%
381	Electric	18,899	19,097	17,968	11,799	16,000	74%	18,000		18,000	113%
517	Welle 2 Lights					0	0%			0	0%
	Account:	21,256	22,159	21,809	12,127	18,500	66%	20,500	0	20,500	111%
<hr/>											
45200	Parks										
210	Operating Supplies		1,074	37	3,865	200	***%	200		200	100%
215	Gas & Oil					0	0%			0	0%
220	Repair & Maint. Supplies	651	1,272	1,441	1,612	1,500	107%	1,500		1,500	100%
260	Park Maintenance					0	0%	1,200		1,200	*****%
	Playground equipment										
310	Contractor					0	0%			0	0%
361	Liability Insurance	3,826	4,770	5,007	4,345	5,111	85%	5,111		5,111	100%
381	Electric					0	0%			0	0%
430	Miscellaneous					0	0%			0	0%
435	SR Citizen Building	45	92	16	525	500	105%	2,500		2,500	500%
	New chairs \$2,000 + other \$500										
450	Sales Tax					0	0%			0	0%
510	Capital Expenditures		6,946			0	0%			0	0%
	Account:	4,522	14,154	6,501	10,347	7,311	142%	10,511	0	10,511	144%
<hr/>											
47310	1999 Debt Service - Welle										
610	Bond Interest					0	0%			0	0%
	Account:					0	***%	0	0	0	0%
<hr/>											
47315	2002 Debt Service - Ind Park										
610	Bond Interest					0	0%			0	0%
	Account:					0	***%	0	0	0	0%
<hr/>											
49000	Miscellaneous										
433	Dues					0	0%			0	0%
	Account:					0	***%	0	0	0	0%
<hr/>											
49100	City Hall										
381	Electric					0	0%			0	0%
433	Dues					0	0%			0	0%
	Account:					0	***%	0	0	0	0%
<hr/>											
49240	Insurance										
150	Workers Compensation					0	0%			0	0%
360	Workers Comp Insurance					0	0%			0	0%
361	Liability Insurance					0	0%			0	0%
	Account:					0	***%	0	0	0	0%

09/17/15  
13:49:14

CITY OF FREEPORT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016

Page: 7 of 7  
Report ID: B240

101 General Fund

Account	Object	2012	2013	2014	2015	Current Budget 2015	% Exp. 2015	Prelim. Budget 16	Budget Changes 16	Final Budget 16	% Old Budget 16
49360	Tranfers to Other Funds										
700	Transfers			5,080		0	0%			0	0%
	Account:			5,080		0	***%	0	0	0	0%
	Fund:	407,692	<del>351,974</del>	444,833	300,986	419,490	72%	448,386	0	448,386	107%
			354,588								%
	Grand Total:	407,692	<del>351,974</del>	444,833	300,986	419,490		448,386	0	448,386	

09/17/15  
13:51:33

CITY OF FREEPORT  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2016

Page: 1 of 3  
Report ID: B250

101 General Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	2012	2013	2014	2015	Budget	Rec.	Budget	Change	Budget	Budget
					2015	2015	16	16	16	16
31000 General Property Taxes										
31000 General Property Taxes	213,506	231,901	224,645	94,737	193,000	49%	225,000		225,000	116%
Group:	213,506	231,901	224,645	94,737	193,000	49%	225,000	0	225,000	116%
31800 Other Taxes										
31810 Franchise Fees	2,900	3,023	3,245		3,000	0%	3,000		3,000	100%
Group:	2,900	3,023	3,245		3,000	0%	3,000	0	3,000	100%
32000 Licenses and Permits										
32000 Licenses and Permits	450				0	0%			0	0%
Group:	450				0	0%	0	0	0	0%
32100 Liquor Licenses										
32100 Liquor Licenses	8,120	8,100	8,145	8,085	8,120	100%	8,100		8,100	99%
Group:	8,120	8,100	8,145	8,085	8,120	100%	8,100	0	8,100	99%
32200 Special Events										
32200 Special Events					0	0%			0	0%
32210 Building Permits	18,917	8,022	6,836	965	5,000	19%	500		500	10%
32230 Zoning Permit	235	395	300	125	200	63%	200		200	100%
32231 Pet License	60	20	40	83	25	332%	25		25	100%
32240 Plan Review					0	0%			0	0%
Group:	19,212	8,437	7,176	1,173	5,225	22%	725	0	725	13%
32300 Gambling Licenses										
32300 Gambling Licenses	50	450	90	100	300	33%	100		100	33%
Group:	50	450	90	100	300	33%	100	0	100	33%
33400 State Grants & Aid/PERA										
33400 State Grants & Aid/PERA	410	410	410	205	0	***%	410		410	****%
33401 LGA (Local Gov't Aid)	84,947	84,947	108,215	55,295	110,589	50%	111,311		111,311	100%
33402 HACA (Homestead Credit)	382	382	395		410	0%	400		400	97%
33420 Fire Dept Aid					0	0%			0	0%
33431 State - Small City				7,229	0	***%			0	0%
We will receive \$14,466 in 2015. Not budgeted for 2016 because the legislature has not yet funded additional years.										
Group:	85,739	85,739	109,020	62,729	110,999	57%	112,121	0	112,121	101%
33600 Grants & Aids from Local Government										
33630 Grants & Aids from Other					0	0%			0	0%
Group:					0	0%	0	0	0	0%
33100 Fed Grants & Aids	5500	0	0	0	0		0			
33620 Other County Grants & Aids	1000	0	0	0	0		0			

09/17/15  
13:51:33

CITY OF FREEPORT  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2016

Page: 2 of 3  
Report ID: B250

101 General Fund										
Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2012	2013	2014	2015	Budget	Rec.	Budget	Change	Budget	Budget
					2015	2015	16	16	16	16
34000 Charges for Services										
34000 Charges for Services	364	1,433	166	430	100	430%	100		100	100%
Group:	364	1,433	166	430	100	430%	100	0	100	100%
34200 Public Safety										
34205 Rescue Revenues					0	0%			0	0%
Group:					0	0%	0	0	0	0%
35100 Fines										
35100 Fines	790	1,923	3,074	1,385	1,500	92%	1,500		1,500	100%
Group:	790	1,923	3,074	1,385	1,500	92%	1,500	0	1,500	100%
36100 Special Assessments										
36100 Special Assessments		1,688	323	2,402	675	356%	675		675	100%
Group:		1,688	323	2,402	675	356%	675	0	675	100%
36200 Miscellaneous Revenues										
36200 Miscellaneous Revenues	427	1,378	4,149	341	1,140	30%	1,140		1,140	100%
36210 Interest Earnings	2,539	2,665	2,855	6,698	10,000	67%	10,000		10,000	100%
36220 Rents and Royalties	4,929	1,535	1,605		1,500	0%	1,500		1,500	100%
36230 Donations - Private	2,500				0	0%			0	0%
36240 Insurance Claims	327			678	0	***%			0	0%
36250 Insurance Dividends	7,445	5,125	3,207		5,000	0%	5,000		5,000	100%
36280 Sale of Equipment			7,600		0	0%			0	0%
Group:	18,167	10,703	19,416	7,717	17,640	44%	17,640	0	17,640	100%
39100 Transfer From AFSA										
39100 Transfer From AFSA	4,644	3,500	3,500	3,500	3,500	100%	3,500		3,500	100%
Group:	4,644	3,500	3,500	3,500	3,500	100%	3,500	0	3,500	100%
39200 Transfer from other funds										
39200 Transfer from other funds		2,042	18,311		0	0%			0	0%
Group:		2,042	18,311		0	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					0	0%			0	0%
Group:	5,000	5,000	5,000	5,000	5,000	100%	5,000	0	5,000	100%

09/17/15  
13:51:33

CITY OF FREEPORT  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2016

Page: 3 of 3  
Report ID: B250

101 General Fund

Account	2012	2013	2014	2015	Current Budget 2015	% Rec. 2015	Prelim. Budget 16	Budget Change 16	Final Budget 16	% Old Budget 16
39700 Transfer from Water										
39700 Transfer from Water	35,000	35,000	40,000	40,000	40,000	100%	40,000		40,000	100%
Group:	35,000	35,000	40,000	40,000	40,000	100%	40,000	0	40,000	100%
39800 Transfer From WasteWater										
39800 Transfer From WasteWater	35,000	35,000	40,000	40,000	40,000	100%	40,000		40,000	100%
Group:	35,000	35,000	40,000	40,000	40,000	100%	40,000	0	40,000	100%
Fund:	<del>428,942</del>	433,939	482,111	267,258	429,059	62%	457,461	0	457,461	106%
	435,442									
Grand Total:	<del>428,942</del>	433,939	482,111	267,258	429,059		457,461	0	457,461	

09/17/15  
13:52:36

CITY OF FREEPORT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016

Page: 1 of 2  
Report ID: B240

225 AFSA Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		2012	2013	2014	2015	Budget	Exp.	Budget	Changes	Budget	Budget
						2015	2015	16	16	16	16
-----											
41600 Legal Services											
302 Legal Consulting						0	0%			0	0%
Account:						0	***%	0	0	0	0%
-----											
42200 Fire & Rescue											
100 Wages and Salaries		6,875	6,768	6,756		7,000	0%	7,000		7,000	100%
115 Drills		13,836	18,882	12,138	150	14,500	1%	14,500		14,500	100%
116 Fire Calls		7,452	5,436	2,370		6,500	0%	5,000		5,000	77%
117 Rescue Calls		6,144	6,252	6,348		8,000	0%	6,500		6,500	81%
121 Cities FICA 6.2%		2,127	2,315	1,712		2,250	0%	2,046		2,046	91%
122 Cities Share MED 1.45%		497	541	400		525	0%	480		480	91%
150 Workers Compensation						0	0%			0	0%
200 Postage						0	0%			0	0%
210 Operating Supplies		5,273	5,768	12,447	6,475	5,000	130%	5,000		5,000	100%
215 Gas & Oil		2,486	1,926	1,429	822	3,500	23%	2,500		2,500	71%
220 Repair & Maint. Supplies		5,204	1,383	3,699	1,056	8,000	13%	5,000		5,000	63%
240 Clothing Replacement		2,908	4,248	557	3,552	2,800	127%	2,000		2,000	71%
245 Radio/Pager Repair		118	220	350	168	1,000	17%	750		750	75%
300 Professional Services		276	570			300	0%	300		300	100%
FEMA grant writer											
301 Audit		3,285	3,450	565		3,600	0%	3,600		3,600	100%
302 Legal Consulting		155	210	1,940	3,431	500	686%	500		500	100%
305 Legal Prosecution						0	0%			0	0%
310 Contractor						0	0%			0	0%
315 Fire Dept Aid 2%		10,620	18,495	17,793	2,098	12,000	17%	12,000		12,000	100%
320 Telephone		878	897	892	584	900	65%	875		875	97%
330 Training		3,000	2,695	3,641	610	3,250	19%	3,500		3,500	108%
332 State/Chief Conference		210			250	250	100%	250		250	100%
333 Physicals		815	560	545	545	1,000	55%	600		600	60%
335 Mileage & Reimb Exp		573	14	10		300	0%	250		250	83%
350 Notices & Publication			119			100	0%			0	0%
360 Workers Comp Insurance		2,692	3,043	3,436	5,328	3,500	152%	5,000		5,000	143%
361 Liability Insurance		3,950	3,778	3,110	2,636	4,500	59%	6,000		6,000	133%
381 Electric		1,772	2,121	2,063	1,417	2,250	63%	2,250		2,250	100%
382 Heating Gas		929	1,392	1,545	706	1,750	40%	1,750		1,750	100%
383 Garbage		361	378	345	206	500	41%	350		350	70%
400 Repair/Maint-Contractual						0	0%			0	0%
401 Truck Repairs		4,729	2,489	1,909	2,363	3,000	79%	3,000		3,000	100%
430 Miscellaneous		3,225	1,690	302	65	1,000	7%	1,000		1,000	100%
431 Permits/License						0	0%			0	0%
433 Dues		307	309	40	135	400	34%	350		350	88%
450 Sales Tax		13	126			0	0%			0	0%
510 Capital Expenditures						0	0%			0	0%
520 Buildings & Structures						0	0%			0	0%
550 Motor Vehicles						0	0%			0	0%
560 Furniture and Fixtures						0	0%			0	0%
580 Other Equipment		11,864	11,455		591	1,500	39%			0	0%
700 Transfers		3,394	3,500	3,500	3,500	3,500	100%	3,500		3,500	100%

09/17/15  
13:52:36

CITY OF FREEPORT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016

Page: 2 of 2  
Report ID: B240

225 AFSA Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2012	2013	2014	2015	Budget	Exp.	Budget	Changes	Budget	Budget
						2015	2015	16	16	16	16
720	Operating Transfers	1,250				0	0%			0	0%
810	Refunds & Reimbursements					0	0%			0	0%
	Account:	107,218	111,030	89,842	36,688	103,175	36%	95,851	0	95,851	93%
43225	Water										
433	Dues					0	0%			0	0%
	Account:					0	***%	0	0	0	0%
46500	EDA Operations										
700	Transfers					0	0%			0	0%
	Account:					0	***%	0	0	0	0%
46506	TIF District #1-2										
700	Transfers					0	0%			0	0%
	Account:					0	***%	0	0	0	0%
49240	Insurance										
361	Liability Insurance					0	0%			0	0%
	Account:					0	***%	0	0	0	0%
	Fund:	107,218	111,030	89,842	36,688	103,175	36%	95,851	0	95,851	93%
											%
	Grand Total:	107,218	111,030	89,842	36,688	103,175		95,851	0	95,851	



CITY OF FREEPORT  
Revenue Budget Report -- Multi Year Actuals  
For the Year: 2016

225 AFSA Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2012	2013	2014	2015	Budget	Rec.	Budget	Change	Budget	Budget
					2015	2015	16	16	16	16
33400 State Grants & Aid/PERA										
33400 State Grants & Aid/PERA	11,620	16,478	15,736		12,000	0%	12,000		12,000	100%
Group:	11,620	16,478	15,736		12,000	0%	12,000	0	12,000	100%
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	96,273	104,867	132,107	132,103	100%	134,917		134,917	102%
2014 should have included \$34,206 incorrectly coded to Fire Revenues; actual fire contract revenue was \$115,911.										
34203 Fire Revenues	4,762	2,893	1,700	390	250	156%	250		250	100%
2014 included the city's \$34,206; should have been coded 34202. Actual revenues were \$1,520.										
34205 Rescue Revenues	7,996	6,390	7,245	4,608	5,250	88%	5,250		5,250	100%
Group:	74,547	105,556	113,812	137,105	137,603	100%	140,417	0	140,417	102%
36200 Miscellaneous Revenues										
36200 Miscellaneous Revenues		3,614	1,890	3,396	1,000	340%	1,000		1,000	100%
36210 Interest Earnings	2,351	2,252	2,206		1,500	0%			0	0%
2015 Should not have had a budget; see Budget Amendment 29.										
36230 Donations - Private	1,375	11,800	6,130	3,200	1,500	213%	3,000		3,000	200%
36280 Sale of Equipment					0	0%			0	0%
Group:	3,726	17,666	10,226	6,596	4,000	165%	4,000	0	4,000	100%
39400 Transfer from General										
39400 Transfer from General	29,211				0	0%			0	0%
Old Account, now using 34203										
Group:	29,211				0	0%	0	0	0	0%
39900 Miscellaneous Income										
39900 Miscellaneous Income	705				0	0%			0	0%
Old Account, now using 36200										
Group:	705				0	0%	0	0	0	0%
Fund:	119,809	143,200	139,774	143,701	153,603	94%	156,417	0	156,417	101%
Grand Total:	119,809	143,200	139,774	143,701	153,603		156,417	0	156,417	

09/17/15  
13:57:56

CITY OF FREEPORT  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2016

Page: 1 of 3  
Report ID: B240B

		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	2012	2013	2014	2015	Budget	Exp.	Budget	Changes	Budget	Budget
		2015				2015	2015	16	16	16	16
-----											
265 TIF Swaney White											
46508 TIF District Swaney											
604	Bond Principal - 05 Debt					0	0%			0	0%
640	TIF Payment			2,891		3,000	0%	3,000		3,000	100%
	Account:			2,891		3,000	0%	3,000	0	3,000	100%
	Fund:			2,891		3,000	0%	3,000	0	3,000	100%
											%
300 EDA											
46500 EDA Operations											
200	Postage	96				0	0%			0	0%
210	Operating Supplies	483	362	198	321	800	40%	800		800	100%
300	Professional Services	10,198				0	0%			0	0%
302	Legal Consulting	3,122	2,446	119	735	2,000	37%	2,000		2,000	100%
303	Engineering	907	3,850			0	0%			0	0%
335	Mileage & Reimb Exp	50	55	26		100	0%	100		100	100%
350	Notices & Publication	117				0	0%			0	0%
360	Workers Comp Insurance			25	60	50	120%	50		50	100%
410	Rentals					0	0%			0	0%
429	County Recording Fees	34				50	0%	50		50	100%
430	Miscellaneous	1,074	1,181	186		2,000	0%	2,000		2,000	100%
510	Capital Expenditures					0	0%			0	0%
700	Transfers	5,000	11,412	5,000	5,000	5,000	100%	5,000		5,000	100%
720	Operating Transfers					0	0%			0	0%
	Account:	21,081	19,306	5,554	6,116	10,000	61%	10,000	0	10,000	100%
48100 Industrial Park											
410	Rentals					0	0%			0	0%
	Account:					0	***%	0	0	0	0%
49000 Miscellaneous											
430	Miscellaneous					0	0%			0	0%
	Account:					0	***%	0	0	0	0%
	Fund:	21,081	19,306	5,554	6,116	10,000	61%	10,000	0	10,000	100%
											%
315 Bonds, 2002 (EDA/Industrial Park)											
47000 Debt Service											
600	Bond Principal	35,000	35,000	35,000	28,911	28,912	100%			0	0%
610	Bond Interest	5,006	3,501	1,996	622	622	100%			0	0%
700	Transfers					1,853	0%			0	0%
	Account:	40,006	38,501	36,996	29,533	31,387	94%	0	0	0	0%
	Fund:	40,006	38,501	36,996	29,533	31,387	94%	0	0	0	0%
											%

09/17/15  
13:57:56

CITY OF FREEPORT  
Expenditure Budget Report -- Multi Year Actuals  
For the Year: 2016

Page: 2 of 3  
Report ID: B240B

		Actuals				Current	%	Prelim.	Budget	Final	% Old	
Account	Object	2012	2013	2014	2015	2015	2015	16	Changes	16	Budget	Budget
-----												
325 Bonds, 2005 (Main St Improvements)												
47000 Debt Service												
600	Bond Principal	85,000	90,000	95,000	95,000	95,000	100%				0	0%
610	Bond Interest	41,935	46,777	49,035	23,568	23,568	100%				0	0%
620	Fiscal Agents Fees	403	403	425		403	0%				0	0%
650	Bond Issuance Costs		25,930			0	0%				0	0%
680	Payment to Bond Escrow				675,000	675,000	100%				0	0%
700	Transfers					158,227	0%				0	0%
	Account:	127,338	163,110	144,460	793,568	952,198	83%	0	0		0	0%
	Fund:	127,338	163,110	144,460	793,568	952,198	83%	0	0		0	0%
326 Bonds, 2013 (Refunding of Main St Improvements)												
47000 Debt Service												
600	Bond Principal					0	0%	110,000		110,000	*****	
610	Bond Interest				7,150	7,150	100%	13,200		13,200	185%	
620	Fiscal Agents Fees				165	0	***%	403		403	*****	
	Account:				7,315	7,150	102%	123,603	0	123,603	1729%	
	Fund:				7,315	7,150	102%	123,603	0	123,603	1729%	
330 Bonds, 2006 (Industrial Park)												
47000 Debt Service												
300	Professional Services			2,144		0	0%				0	0%
350	Notices & Publication	12				0	0%				0	0%
600	Bond Principal		120,000	130,000	135,000	135,000	100%				0	0%
610	Bond Interest	78,639	86,478	44,949	2,970	2,970	100%				0	0%
620	Fiscal Agents Fees	930	450	495		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	0%
700	Transfers			10,359		377,340	0%				0	0%
	Account:	118,926	206,928	1,312,947	137,970	515,760	27%	0	0		0	0%
	Fund:	118,926	206,928	1,312,947	137,970	515,760	27%	0	0		0	0%
331 Bonds, 2012 (Refunding of Industrial Park)												
47000 Debt Service												
600	Bond Principal				20,000	20,000	100%	160,000		160,000	800%	
610	Bond Interest			10,359	20,603	20,603	100%	19,568		19,568	95%	
620	Fiscal Agents Fees				495	0	***%	450		450	*****	
	Account:			10,359	41,098	40,603	101%	180,018	0	180,018	443%	
	Fund:			10,359	41,098	40,603	101%	180,018	0	180,018	443%	

%

Grand Total :	307, 351	427, 845	1, 513, 207	1, 015, 600	1, 560, 098	316, 621	0	316, 621
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09/17/15  
14:01:38

CITY OF FREEPORT  
Revenue Budget Report -- Multi Year Actuals  
For the Year: 2016

Page: 1 of 4  
Report ID: B250B

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2012	2013	2014	2015	Budget	Rec.	Budget	Change	Budget	Budget
					2015	2015	16	16	16	16
<hr/>										
265 TIF Swany White										
31100 Bond Levy										
31150 Tax Increments			2,891	1,372	3,000	46%	3,000		3,000	100%
Group:			2,891	1,372	3,000	46%	3,000	0	3,000	100%
Fund:			2,891	1,372	3,000	46%	3,000	0	3,000	100%
300 EDA										
31000 General Property Taxes										
31000 General Property Taxes	10,093	10,072	9,970	4,845	10,000	48%	10,000		10,000	100%
Group:	10,093	10,072	9,970	4,845	10,000	48%	10,000	0	10,000	100%
33400 State Grants & Aid/PERA										
33402 HACA (Homestead Credit)					0	0%			0	0%
Group:					0	0%	0	0	0	0%
36200 Miscellaneous Revenues										
36200 Miscellaneous Revenues	3,500				0	0%			0	0%
36210 Interest Earnings	699	174	152		0	0%			0	0%
36220 Rents and Royalties					0	0%			0	0%
36290 Sale Land/Property	30,172	-1,208		1,500	0 ***%				0	0%
Group:	34,371	-1,034	152	1,500	0 ***%		0	0	0	0%
39200 Transfer from other funds										
39200 Transfer from other funds					0	0%			0	0%
Group:					0	0%	0	0	0	0%
Fund:	44,464	9,038	10,122	6,345	10,000	63%	10,000	0	10,000	100%
315 Bonds, 2002 (EDA/Industrial Park)										
31000 General Property Taxes										
31000 General Property Taxes			12,400	6,014	12,500	48%			0	0%
Group:			12,400	6,014	12,500	48%	0	0	0	0%

09/17/15  
14:01:38

CITY OF FREEPORT  
Revenue Budget Report -- Multi Year Actuals  
For the Year: 2016

Page: 2 of 4  
Report ID: B250B

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2012	2013	2014	2015	Budget	Rec.	Budget	Change	Budget	Budget
					2015	2015	16	16	16	16
-----										
315 Bonds, 2002 (EDA/Industrial Park)										
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	460	209		50	0%				0 0%
Group:	708	460	209		50	0%		0	0	0 0%
Fund:	10,175	9,927	12,609	6,014	12,550	48%		0	0	0 0%
325 Bonds, 2005 (Main St Improvements)										
31000 General Property Taxes										
31000 General Property Taxes	43,705	66,193	97,582	38,569	80,000	48%				0 0%
Group:	43,705	66,193	97,582	38,569	80,000	48%		0	0	0 0%
36100 Special Assessments										
36100 Special Assessments	8,304	12,669	8,094	4,458	8,281	54%				0 0%
Group:	8,304	12,669	8,094	4,458	8,281	54%		0	0	0 0%
36200 Miscellaneous Revenues										
36210 Interest Earnings	2,315	3,083	2,760	784	2,124	37%				0 0%
36230 Donations - Private	10,000	10,000	10,000	12,500	10,000	125%				0 0%
Group:	12,315	13,083	12,760	13,284	12,124	110%		0	0	0 0%
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	817,485	118,436	56,311	100,405	56%		0	0	0 0%
326 Bonds, 2013 (Refunding of Main St Improvements)										
31000 General Property Taxes										
31000 General Property Taxes						0	0%	92,500	92,500	*****
Group:						0	0%	92,500	0	92,500 *****

09/17/15  
14:01:38

CITY OF FREEPORT  
Revenue Budget Report -- Multi Year Actuals  
For the Year: 2016

Page: 3 of 4  
Report ID: B250B

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2012	2013	2014	2015	Budget	Rec.	Budget	Change	Budget	Budget
					2015	2015	16	16	16	16
-----										
326 Bonds, 2013 (Refunding of Main St Improvements)										
36100 Special Assessments										
36100 Special Assessments					0	0%	8,281		8,281	*****
Group:					0	0%	8,281	0	8,281	*****
36200 Miscellaneous Revenues										
36210 Interest Earnings					378	0%	702		702	185%
Group:					378	0%	702	0	702	185%
39200 Transfer from other funds										
39200 Transfer from other funds					158,227	0%			0	0%
Group:					158,227	0%	0	0	0	0%
Fund:					158,605	0%	101,483	0	101,483	63%
330 Bonds, 2006 (Industrial Park)										
31000 General Property Taxes										
31000 General Property Taxes					0	0%			0	0%
Group:					0	0%	0	0	0	0%
36100 Special Assessments										
36100 Special Assessments		37,750	10,000		0	0%			0	0%
Group:		37,750	10,000		0	0%	0	0	0	0%
36200 Miscellaneous Revenues										
36210 Interest Earnings	9,659	8,202	5,152		1,282	0%			0	0%
Group:	9,659	8,202	5,152		1,282	0%	0	0	0	0%
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	52,364	15,152		1,282	0%	0	0	0	0%

09/17/15  
14:01:38

CITY OF FREEPORT  
Revenue Budget Report -- Multi Year Actuals  
For the Year: 2016

Page: 4 of 4  
Report ID: B250B

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2012	2013	2014	2015	Budget	Rec.	Budget	Change	Budget	Budget
					2015	2015	16	16	16	16
<hr/>										
331 Bonds, 2012 (Refunding of Industrial Park)										
31000 General Property Taxes										
31000 General Property Taxes				33,360	70,000	48%	90,000		90,000	128%
Group:				33,360	70,000	48%	90,000	0	90,000	128%
36100 Special Assessments										
36100 Special Assessments					0	0%			0	0%
Group:					0	0%	0	0	0	0%
36200 Miscellaneous Revenues										
36210 Interest Earnings					1,016	0%	1,847		1,847	181%
Group:					1,016	0%	1,847	0	1,847	181%
39200 Transfer from other funds										
39200 Transfer from other funds			10,359		377,340	0%			0	0%
Group:			10,359		377,340	0%	0	0	0	0%
Fund:			10,359	33,360	448,356	7%	91,847	0	91,847	20%
417 Whirlwind Drive Street Improvement										
39400 Transfer from General										
39400 Transfer from General					0	0%	10,000		10,000	*****%
2016 First portion of funds set aside for future improvement. Total project estimated at \$40,000-\$50,000.										
Group:					0	0%	10,000	0	10,000	*****%
Fund:					0	0%	10,000	0	10,000	*****%
Grand Total :	1,476,398	888,814	169,569	103,402	734,198		216,330	0	216,330	



09/17/15  
14:03:02

CITY OF FREEPORT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016

Page: 1 of 2  
Report ID: B240

601 Water

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		2012	2013	2014	2015	Budget	Exp.	Budget	Changes	Budget	Old
						2015	2015	16	16	16	16
43225 Water											
200 Postage		680	994	722	409	700	58%	700		700	100%
210 Operating Supplies		682	3,632	1,456	4,087	2,500	163%	2,500		2,500	100%
220 Repair & Maint. Supplies		646	105	373	18	650	3%	650		650	100%
300 Professional Services		534	156	169	21	300	7%	300		300	100%
302 Legal Consulting		194				0	0%			0	0%
303 Engineering						0	0%			0	0%
311 Outside Maintenance			397	2,147		1,000	0%	4,000		4,000	400%
Clean water tower \$3,000, Other \$1,000											
320 Telephone		215	235	245	551	300	184%	300		300	100%
330 Training		90	90	20		200	0%	200		200	100%
331 School/Meetings						0	0%			0	0%
335 Mileage & Reimb Exp		7				0	0%			0	0%
350 Notices & Publication		286	726	511		500	0%	500		500	100%
361 Liability Insurance		677	1,482	942	678	798	85%	798		798	100%
381 Electric		4,226	7,354	6,442	3,307	6,000	55%	6,000		6,000	100%
382 Heating Gas						0	0%			0	0%
420 Depreciation		29,615	29,615	29,615		0	0%	29,615		29,615	*****
430 Miscellaneous			4,036	352	26	250	10%	250		250	100%
2013 included buying extra water meters to have on hand											
431 Permits/License		2,141	2,123	2,509	1,287	2,500	51%	2,500		2,500	100%
433 Dues		899	986	1,824	403	925	44%	925		925	100%
Black Mountain \$650, MRWA \$275											
440 Chemical Purificaion		3,657	4,539	4,234	3,568	4,000	89%	4,000		4,000	100%
450 Sales Tax		783	2,601		1,180	2,000	59%	2,000		2,000	100%
For water sold to commercial customers											
460 Lab Testing		827	713	405		750	0%	750		750	100%
510 Capital Expenditures						0	0%			0	0%
515 Well security project						0	0%			0	0%
600 Bond Principal						34,000	0%	39,000		39,000	115%
USDA loan \$24,000 + 2013A \$15,000											
610 Bond Interest						34,470	0%	33,740		33,740	98%
USDA loan \$26,100 + 2013A \$7,640											
611 Bond Interest - 99 Debt						0	0%			0	0%
650 Bond Issuance Costs						0	0%			0	0%
700 Transfers		35,000	35,000	40,000	81,601	40,000	204%	53,867		53,867	135%
2016: Transfer to General Fund \$40,000; Transfer to USDA Water Reserve Fund \$13,867.											
2015 includes \$41,601 transfer to USDA Water Fund for 2013-2015.											
720 Operating Transfers						0	0%			0	0%
360 Workers Comp Ins	Account:	<del>81,159</del> 171 81,330	94,784	91,966	97,136	131,843	74%	182,595	0	182,595	138%
43250 Sewage Collection and Disposal											
210 Operating Supplies						0	0%			0	0%
361 Liability Insurance						0	0%			0	0%
433 Dues						0	0%			0	0%
Account:											
Fund:											
81,159 94,784 91,966 97,136 131,843 74% 182,595 0 182,595 138%											
81,330 %											

09/17/15  
14:03:54

CITY OF FREEPORT  
Revenue Budget Report -- Multi Year Actuals  
For the Year: 2016

Page: 1 of 1  
Report ID: B250B

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2012	2013	2014	2015	Budget	Rec.	Budget	Change	Budget	Budget
					2015	2015	16	16	16	16
<hr/>										
601 Water										
31300 General Sales and Use Tax										
31300 General Sales and Use Tax		2,551		1,272	2,000	64%	2,000		2,000	100%
Group:		2,551		1,272	2,000	64%	2,000	0	2,000	100%
34000 Charges for Services										
34000 Charges for Services	154,945	157,213	161,200	95,743	150,000	64%	155,000		155,000	103%
34050 Hook-up fee		1,200			1,200	0%	1,200		1,200	100%
2015 will include Freeport Electric										
Group:	154,945	158,413	161,200	95,743	151,200	63%	156,200	0	156,200	103%
36100 Special Assessments										
36100 Special Assessments	841	244	56		0	0%			0	0%
Group:	841	244	56		0	0%	0	0	0	0%
36200 Miscellaneous Revenues										
36210 Interest Earnings	1,463	2,117	2,475		0	0%			0	0%
36280 Sale of Equipment	450	700	100		0	0%			0	0%
Group:	1,913	2,817	2,575		0	0%	0	0	0	0%
39300										
39310 Bond Proceeds					0	0%			0	0%
Group:					0	0%	0	0	0	0%
Fund:	157,699	164,025	163,831	97,015	153,200	63%	158,200	0	158,200	103%
Grand Total :	157,699	164,025	163,831	97,015	153,200		158,200	0	158,200	

09/17/15  
14:04:46

CITY OF FREEPORT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016

Page: 1 of 2  
Report ID: B240B

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2012	2013	2014	2015	Budget	Exp.	Budget	Changes	Budget	Budget
602 Waste Water											
43000 Public Works											
330 Training						0	0%			0	0%
410 Rentals						0	0%			0	0%
Account:						0	***%	0	0	0	0%
43225 Water											
320 Telephone						0	0%			0	0%
330 Training						0	0%			0	0%
420 Depreciation						0	***%	0	0	0	0%
Account:											
43250 Sewage Collection and Disposal											
200 Postage		670	911	669	364	600	61%	612		612	102%
300 bill cards x 12mo x \$.34 each x 50% (sewer share) = \$612											
210 Operating Supplies		268	652	1,716		500	0%	500		500	100%
Bill cards \$400, Other \$100; 2014 included \$910 for lagoon bugs, not annual purchase											
215 Gas & Oil						0	0%			0	0%
220 Repair & Maint. Supplies				720		0	0%			0	0%
300 Professional Services		383	2,020	169	12,295	200	***%	200		200	100%
2015 includes \$8,596 for sewer televising											
302 Legal Consulting		194				0	0%			0	0%
303 Engineering			214			0	0%			0	0%
310 Contractor						0	0%			0	0%
311 Outside Maintenance			3,934	7,331		3,500	0%	3,500		3,500	100%
320 Telephone		215	235	245	153	250	61%	250		250	100%
330 Training			762	122	250	100	250%	100		100	100%
Operator training \$45 ea x 2 employees											
335 Mileage & Reimb Exp		7	170			200	0%	200		200	100%
350 Notices & Publication			355	107		300	0%	300		300	100%
Stmnt of Rev & Exp to be published yet											
361 Liability Insurance		320	560	1,746	1,713	2,015	85%	2,015		2,015	100%
381 Electric		697	916	956	598	900	66%	900		900	100%
410 Rentals						0	0%			0	0%
420 Depreciation			62,090	62,223		0	0%	62,225		62,225	*****%
430 Miscellaneous			63		26	0	***%			0	0%
431 Permits/License		23		23	1,570	0	***%	25		25	*****%
2015: WWTR Permit Application \$330, 5 yr permit \$1,240											
2016: wastewater renewal											
433 Dues		639	727	1,289		650	0%	1,345		1,345	207%
Black Mountain \$700, Badger Meter renewal \$645											
440 Chemical Purificaion						0	0%			0	0%
450 Sales Tax						0	0%			0	0%
460 Lab Testing		81	81	685	705	650	108%	650		650	100%
510 Capital Expenditures						0	0%			0	0%
600 Bond Principal						25,000	0%	30,000		30,000	120%
2013 GO refunding bonds											
360 Workers Comp Ins		171	0	0	0	0		0		0	

09/17/15  
14:04:46

CITY OF FREEPORT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016

Page: 2 of 2  
Report ID: B240B

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2012	2013	2014	2015	Budget	Exp.	Budget	Changes	Budget	Budget
						2015	2015	16	16	16	16
610	Bond Interest	12,309	14,429	13,627	9,821	9,822	100%	4,200		4,200	43%
	2013 GO refunding bonds										
620	Fiscal Agents Fees				165	0	***%			0	0%
650	Bond Issuance Costs		5,593			0	0%			0	0%
680	Payment to Bond Escrow					220,000	0%			0	0%
700	Transfers	35,000	35,000	40,000	48,400	40,000	121%	42,800		42,800	107%
	2016: Transfer to General Fund \$40,000; Transfer to USDA Waste Water Reserve Fund \$2,800.										
	2015 includes \$8,400 transfer to USDA Waste Water Fund for 2013-2015.										
720	Operating Transfers					0	0%			0	0%
	Account:	<del>50,806</del>	128,712	131,628	76,060	304,687	25%	149,822	0	149,822	49%
	Fund:	<del>50,806</del>	128,712	131,628	76,060	304,687	25%	149,822	0	149,822	49%
		110,565									%
	Grand Total:	<del>50,806</del>	128,712	131,628	76,060	304,687		149,822	0	149,822	

09/17/15  
14:05:38

CITY OF FREEPORT  
Revenue Budget Report -- Multi Year Actuals  
For the Year: 2016

Page: 1 of 1  
Report ID: B250B

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2012	2013	2014	2015	Budget	Rec.	Budget	Change	Budget	Budget
	2012	2013	2014	2015	2015	2015	16	16	16	16
<hr/>										
602 Waste Water										
34000 Charges for Services										
34000 Charges for Services	77,256	78,160	79,431	46,457	73,000	64%	76,000		76,000	104%
34050 Hook-up fee		1,200			1,200	0%	1,200		1,200	100%
Group:	77,256	79,360	79,431	46,457	74,200	63%	77,200	0	77,200	104%
36100 Special Assessments										
36100 Special Assessments	841	244	56		0	0%			0	0%
Group:	841	244	56		0	0%	0	0	0	0%
36200 Miscellaneous Revenues										
36210 Interest Earnings	716	1,119	1,047	255	0	***%			0	0%
Group:	716	1,119	1,047	255	0	***%	0	0	0	0%
39200 Transfer from other funds										
39200 Transfer from other funds	23,180	7,865	7,497		0	0%			0	0%
Group:	23,180	7,865	7,497		0	0%	0	0	0	0%
Fund:	101,993	88,588	88,031	46,712	74,200	63%	77,200	0	77,200	104%
Grand Total :	101,993	88,588	88,031	46,712	74,200		77,200	0	77,200	

09/17/15  
14:06:23

CITY OF FREEPORT  
Revenue Budget Report -- Multi Year Actuals  
For the Year: 2016

Page: 1 of 1  
Report ID: B250B

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2012	2013	2014	2015	Budget	Rec.	Budget	Change	Budget	Budget
					2015	2015	16	16	16	16
-----										
603 Water - USDA Reserve										
39700 Transfer from Water										
39700 Transfer from Water				41,601	0 ****%		13,867		13,867	*****%
Group:				41,601	0 ****%		13,867	0	13,867	*****%
Fund:				41,601	0 ****%		13,867	0	13,867	*****%
604 Waste Water - USDA Reserve										
39800 Transfer From WasteWater										
39800 Transfer From WasteWater				8,400	0 ****%		2,800		2,800	*****%
Group:				8,400	0 ****%		2,800	0	2,800	*****%
Fund:				8,400	0 ****%		2,800	0	2,800	*****%
Grand Total :				50,001	0		16,667	0	16,667	

City of Freeport  
2016 Preliminary Budget  
Summary of Major Changes - Expenditures

Increase/ (Decrease)	Code	Account Name	Object Name	Explanation
14,326	101-41400-140	Clerk	Unemployment Compensation	For former Clerk-Treasurer
5,000	101-41500-300	Auditor	Professional Services	Additional CPA help due to new employees still learning
4,000	101-41800-300	Planning / Zoning	Professional Services	Land use proposal
(5,000)	101-43100-510	Highways, Streets & Roadways	Capital Expenditures	No capital expenditures budgeted
10,000	101-43100-700	Highways, Streets & Roadways	Transfers	Create new fund 417 & show a transfer for future street improvement for Whirlwind Drive
28,326	Fund 101 General			
(1,500)	225-42200-116	Fire & Rescue	Fire Calls	Based on budget approved February 2015
(1,500)	225-42200-117	Fire & Rescue	Rescue Calls	Based on budget approved February 2015
(3,000)	225-42200-220	Fire & Rescue	Repair & Maint. Supplies	Based on budget approved February 2015
1,500	225-42200-360	Fire & Rescue	Workers Comp Insurance	Based on budget approved February 2015
1,500	225-42200-361	Fire & Rescue	Liability Insurance	Based on budget approved February 2015
(1,500)	225-42200-580	Fire & Rescue	Other Equipment	Based on budget approved February 2015
(4,500)	Fund 225 AFSA			
29,615	601-43225-420	Water	Depreciation	Should have been budgeted in past years
5,000	601-43225-600	Water	Bond Principal	Per bond schedule
13,867	601-43225-700	Water	Transfers	Transfer to USDA Water Reserve Fund
48,482	Fund 601 Water			
62,225	602-43250-420	Sewage Collection and Disposal	Depreciation	Should have been budgeted in past years
5,000	602-43250-600	Sewage Collection and Disposal	Bond Principal	Per bond schedule
(5,622)	602-43250-610	Sewage Collection and Disposal	Bond Interest	Per bond schedule
(220,000)	602-43250-680	Sewage Collection and Disposal	Payment to Bond Escrow	Per bond schedule
(158,397)	Fund 602 Waste Water			
(86,089)	Total funds other than bond funds			

Increase/ (Decrease)	Code	Account Name	Object Name	Explanation
(28,912)	315-47000-600	Debt Service	Bond Principal	Per bond schedule
(28,912)	Fund 315 Bonds, 2002 (EDA/Industrial Park)			
(95,000)	325-47000-600	Debt Service	Bond Principal	Per bond schedule
(23,568)	325-47000-610	Debt Service	Bond Interest	Per bond schedule
(675,000)	325-47000-680	Debt Service	Payment to Bond Escrow	Per bond schedule
(158,227)	325-47000-700	Debt Service	Transfers	Per bond schedule
(951,795)	Fund 325 Bonds, 2005 (Main St Improvements)			
110,000	326-47000-600	Debt Service	Bond Principal	Per bond schedule
6,050	326-47000-610	Debt Service	Bond Interest	Per bond schedule
116,050	Fund 326 Bonds, 2013 (Refunding of Main St Improvements)			
(135,000)	330-47000-600	Debt Service	Bond Principal	Per bond schedule
(377,340)	330-47000-700	Debt Service	Transfers	Per bond schedule
(512,340)	Fund 330 Bonds, 2006 (Industrial Park)			
140,000	331-47000-600	Debt Service	Bond Principal	Per bond schedule
140,000	Fund 331 Bonds, 2012 (Refunding of Industrial Park)			
(1,236,997)	Total bond funds			
(1,323,086)	Total all funds			



City of Freeport  
2016 Preliminary Budget  
Summary of Major Changes - Revenue

Increase/ (Decrease)	Code	Account Name	Explanation
32,000	101-31000	General Property Taxes	Proposed levy increase
(4,500)	101-32210	Building Permits	More realistic
27,500	Fund 101 General		
2,814	225-34202	Fire Contract	Based on budget approved February 2015
(1,500)	225-36210	Interest Earnings	Based on budget approved February 2015
1,500	225-36230	Donations - Private	Based on budget approved February 2015
2,814	Fund 225 AFSA		
10,000	417-39400	Transfer from General	Create new fund 417 & show a transfer for future street improvement for Whirlwind Drive
10,000	Fund 417 Whirlwind Drive Street Improvement		
5,000	601-34000	Charges for Services	Closer to actual charges for services
5,000	Fund 601 Water		
3,000	602-34000	Charges for Services	Closer to actual charges for services
3,000	Fund 602 Waste Water		
13,867	603-39700	Transfer from Water	USDA required transfer to set aside reserves
13,867	Fund 603 Water - USDA Reserve		

Increase/ (Decrease)	Code	Account Name	Explanation
2,800	604-39800	Transfer From WasteWater	USDA required transfer to set aside reserves
2,800	Fund 604 Water - USDA Reserve		
64,981	Total funds other than bond funds		
(12,500)	315-31000	General Property Taxes	Proposed levy decrease
(12,500)	Fund 315 Bonds, 2002 (EDA/Industrial Park)		
(80,000)	325-31000	General Property Taxes	Proposed levy decrease - refinanced to 2013 bonds (Fund 326)
(8,281)	325-36100	Special Assessments	Refinanced to 2013 bonds (Fund 326)
(2,124)	325-36210	Interest Earnings	Refinanced to 2013 bonds (Fund 326)
(10,000)	325-36230	Donations - Private	Assuming Lions donation has ended
(100,405)	Fund 325 Bonds, 2005 (Main St Improvements)		
92,500	326-31000	General Property Taxes	Proposed levy increase - refinanced 2005 bonds (Fund 325)
8,281	326-36100	Special Assessments	Refinanced 2005 bonds (Fund 325)
(158,227)	326-39200	Transfer from other funds	Refinanced 2005 bonds (Fund 325)
(57,446)	Fund 326 Bonds, 2013 (Refunding of Main St Improvements)		
20,000	331-31000	General Property Taxes	Proposed levy increase - refinanced 2006 bonds (Fund 330)
(377,340)	331-39200	Transfer from other funds	Refinanced 2006 bonds (Fund 330)
(357,340)	Fund 331 Bonds, 2012 (Refunding of Industrial Park)		
(527,691)	Total bond funds		
(462,710)	Total all funds		



## 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)

### RESOLUTION 2015-15

#### A RESOLUTION ADOPTING PROPOSED 2016 BUDGET AND ORDERING CERTIFICATIONS OF PROPOSED 2016 LEVY TO COUNTY AUDITOR

**WHEREAS;** Minnesota State Statutes require that all local units of government formally adopt a preliminary tax levy for the proceeding fiscal year on or before September 30, 2015; and

**WHEREAS;** The Freeport City Council and City staff have done preliminary analysis of the demands for goods, services and other debt obligations to be provided for the City in 2016 and has attached such proposed budget in Appendix A; and

**NOW, THEREFORE BE IT RESOLVED;** The Freeport City Council has determined that the 2016 proposed tax levy shall be set, and directs the City Clerk to notify the Stearns County Auditor of this proposed levy amounts:

General Levy	\$225,000
EDA Levy	\$10,000
2002 GO Bond Levy	\$0
2005 GO Bond Levy	\$0
2013 GO Bond Levy	\$92,500
2012 GO Bond Levy	\$90,000
<hr/>	
Total Tax Levy	\$417,500

**FURTHERMORE;** The City Council hereby sets December 15, 2015 as the public hearing date for comment on the 2016 budget and tax levy. The meeting will be held at 7:00pm at the Freeport City Hall, 125 Main Street East in the City of Freeport

Dated this 22<sup>nd</sup> day of September 2015

Motion by:

Second by:

Council members in favor:

Opposed or abstained:

\_\_\_\_\_  
Rodney Atkinson, Mayor

ATTEST:

\_\_\_\_\_  
Adrianna Hennen, Clerk-Treasurer

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

The City of Freeport is an Equal Opportunity Provider