



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

December 15, 2015 - Regular Meeting Agenda
Freeport City Hall - 7:00 pm

Call to Order

- I. Approve Agenda – *Motion to approve*
 - Public Hearing to Discuss 2016 Budget and Levy
- II. New Business
 - a. Resolution 2015-XX 2016 Budget and Levy
- III. Old Business
 - a. Mail Ballot Voting
- IV. Adjourn – *Motion to adjourn...*

Next Meeting: December 29, 2015

Memo

From: Joan Wall, Deputy Treasurer

To: Freeport City Council

Date: December 10, 2015

Re: 2016 Final Budget

The following budget pages show the 2016 approved preliminary budget and changes made to arrive at the final budget for your approval. A proposed resolution to adopt the final budget & levy is included with this packet (after the budget pages).

Grand Total:	110,565	128,712	131,628	81,099	304,687	149,822	0	149,822
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CITY OF FREEPORT
Revenue Budget Report -- Multi Year Actuals
For the Year: 2016

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2012	2013	2014	2015	Budget	Rec.	Budget	Change	Budget	Budget

602 Waste Water										
34000 Charges for Services										
34000 Charges for Services	77,256	78,160	79,431	65,017	73,000	89%	76,000		76,000	104%
34050 Hook-up fee		1,200		1,200	1,200	100%	1,200		1,200	100%
Group:	77,256	79,360	79,431	66,217	74,200	89%	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	66,472	74,200	90%	77,200	0	77,200	104%
Grand Total :	101,993	88,588	88,031	66,472	74,200		77,200	0	77,200	

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

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2012	2013	2014	2015	Budget	Rec.	Budget	Change	Budget	Budget

603 Water - USDA Reserve										
39700 Transfer from Water				41,601	0	***%	13,867		13,867	*****%
39700 Transfer from Water				41,601	0	***%	13,867	0	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				8,400	0	***%	2,800		2,800	*****%
39800 Transfer From WasteWater				8,400	0	***%	2,800	0	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 Proposed Final Budget
Changes to Preliminary Budget - Expenditures

Increase/ (Decrease)	Code	Account Name	Object Name	Explanation
(13,151)	101-43000-100	Public Works	Wages and Salaries	To reflect new Public Works Director salary
(23,400)	101-43000-103	Public Works	Assistant's Wages	Remove "possible new hire" from budget
(2,742)	101-43000-120	Public Works	Cities Share PERA	New PWD salary & remove possible new hire
(2,267)	101-43000-121	Public Works	Cities FICA 6.2%	New PWD salary & remove possible new hire
(530)	101-43000-122	Public Works	Cities Share MED 1.45%	New PWD salary & remove possible new hire
10,000	101-43000-700	Public Works	Transfers	Set aside funds for future equipment purchases
60,000	101-43100-700	Highways, Streets, & Roadways	Transfers	Set aside funds for future street improvement
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27,910	Fund 101 General			
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41,465	601-43225-420	Water	Depreciation	Include depreciation charged to USDA fund in past years
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41,465	Fund 601 Water			
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69,375	Total all funds			
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City of Freeport
2016 Proposed Final Budget
Changes to Preliminary Budget - Revenue

Increase/ (Decrease)	Code	Account Name	Explanation
(9,610)	225-34202	Fire Contract	Prelim amount changed during Feb 2015 AFSA meeting
(9,610)	Fund 225 AFSA		
60,000	417-39400	Transfer from General	Set aside additional funds for future street improvement
60,000	Fund 417 Street Improvements		
10,000	418-39400	Transfer from General	Set aside funds for future equipment purchases
10,000	Fund 418 Capital Equipment		
60,390	Total all funds		

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

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2012	2013	2014	2015	Budget	Exp.	Budget	Changes	Budget	Budget
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%										
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	30	35	86%	35		35	100%
	MN Mayors Membership Dues										
	Account:	1,474	1,798	1,748	1,994	2,826	71%	2,003	0	2,003	71%
41400	Clerk										
100	Wages and Salaries	64,374	37,585	52,215	44,464	54,080	82%	45,760		45,760	85%
	Based on separate salary budget spreadsheet										
103	Assistant's Wages	19,546	24,530	21,723	15,036	22,500	67%	20,800		20,800	92%
	Based on separate salary budget spreadsheet										
105	Misc Compensation				8,009	9,167	87%	9,000		9,000	98%
	Based on separate salary budget spreadsheet										
120	Cities Share PERA	6,074	4,233	6,737	4,379	5,550	79%	5,667		5,667	102%
	Based on separate salary budget spreadsheet										
121	Cities FICA 6.2%	6,499	3,616	5,734	3,838	4,748	81%	4,685		4,685	99%
	Based on separate salary budget spreadsheet										
122	Cities Share MED 1.45%	1,897	846	1,341	898	1,110	81%	1,096		1,096	99%
	Based on separate salary budget spreadsheet										
130	Health Insurance	16,284	7,221	10,000	1,113	833	134%			0	0%
131	Life Insurance	24	16	24	25	24	104%	24		24	100%
140	Unemployment Compensation				9,367	0	***%			0	0%
301	Audit		2,614			0	0%			0	0%
320	Telephone	130	70	170		120	0%	120		120	100%
	\$10 x 12 months										
330	Training	614	725	1,414	2,034	1,445	141%	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										
360	Workers Comp Insurance	558	496	471	695	700	99%	700		700	100%
433	Dues	180	130	240	190	180	106%	190		190	106%
	MCFOA \$35, IIMC (\$155)										
	Account:	116,766	83,135	100,578	90,564	101,157	90%	91,472	0	91,472	90%

CITY OF FREEPORT
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For the Year: 2016

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2012	2013	2014	2015	Budget	Exp.	Budget	Changes	Budget	Budget

41450	Elections										
105	Misc Compensation 2016 election	2,196	824	2,100		0	0%	2,200		2,200	*****
210	Operating Supplies 2016 election	86	840	20	415	0	***%	100		100	*****
335	Mileage & Reimb Exp 2016 election	521	126	538		0	0%	550		550	*****
350	Notices & Publication 2016 election	141	13	67		0	0%	100		100	*****
	Account:	2,944	1,803	2,725	415	0	***%	2,950	0	2,950	*****
41500	Auditor										
300	Professional Services KDV assistance			7,625	12,944	7,000	185%	12,000		12,000	171%
301	Audit Schlenner Wenner audit svcs	10,900	-2,614	14,035	12,750	12,750	100%	13,150		13,150	103%
302	Legal Consulting Dymoke auditor's letter			75	110	75	147%	110		110	147%
	Account:	10,900	-2,614	21,735	25,804	19,825	130%	25,260	0	25,260	127%
41550	Assessor										
304	Assessing Fees	4,445	5,135	4,871	4,422	5,000	88%	5,000		5,000	100%
	Account:	4,445	5,135	4,871	4,422	5,000	88%	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 Land use proposal \$5,000 + Other \$1,000	1,520	1,800	5,321	60	2,000	3%	6,000		6,000	300%
302	Legal Consulting	3,222	53			0	0%			0	0%
303	Engineering	104	401			0	0%			0	0%
350	Notices & Publication	266	247	176		250	0%	250		250	100%
429	County Recording Fees		138			0	0%			0	0%
	Account:	5,112	2,639	5,497	60	2,250	3%	6,250	0	6,250	278%
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%

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Expenditure Budget Report -- Multi Year Actuals
For the Year: 2016

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2012	2013	2014	2015	Budget	Exp.	Budget	Changes	Budget	Budget

42200	Fire & Rescue										
312	Fire Service Contract		30,495			0	0%			0	0%
700	Transfers	29,211			42,225	42,407	100%	43,308		43,308	102%
	City's fire protection contract										
	In 2014, \$34,026 for City's fire protection contract coded incorrectly to 101-49360-700 by auditors. Should have been coded to 101-42200-700.										
	Account:	29,211	30,495		42,225	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%
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	44,556	56,300	79%	54,751	-13,151	41,600	74%
	Based on separate salary budget spreadsheet										
103	Assistant's Wages	22,687	24,879	25,573	26,941	39,321	69%	45,032	-23,400	21,632	55%
	Based on separate salary budget spreadsheet										
105	Misc Compensation				11,919	18,333	65%	9,000		9,000	49%
	Based on separate salary budget spreadsheet										
120	Cities Share PERA	5,518	5,283	7,360	5,316	6,586	81%	8,159	-2,742	5,417	82%
	Based on separate salary budget spreadsheet										
121	Cities FICA 6.2%	5,608	4,492	6,262	4,439	5,928	75%	6,745	-2,267	4,478	76%
	Based on separate salary budget spreadsheet										
122	Cities Share MED 1.45%	1,676	1,051	1,464	1,038	1,387	75%	1,577	-530	1,047	75%
	Based on separate salary budget spreadsheet										
130	Health Insurance	7,834	8,893	12,500	2,804	1,667	168%			0	0%
131	Life Insurance	24	22	24	19	48	40%	48		48	100%
210	Operating Supplies		72			0	0%			0	0%
240	Clothing Replacement	38	170	421	483	500	97%	500		500	100%
330	Training	9			290	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%
700	Transfers					0	0%		10,000	10,000	*****%
	2016 set aside funds for future equipment purchases										
	Account:	99,060	100,881	111,124	106,046	139,225	76%	135,467	-32,090	103,377	74%

43100	Highways, Streets & Roadways										
210	Operating Supplies	4,310	1,428	1,637	1,083	2,250	48%	2,250		2,250	100%
215	Gas & Oil	3,262	4,333	5,060	2,511	4,500	56%	4,500		4,500	100%
220	Repair & Maint. Supplies	10,302	432	1,359	1,669	2,000	83%	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%

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

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2012	2013	2014	2015	Budget	Exp.	Budget	Changes	Budget	Budget
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	2,219	2,760	80%	2,760		2,760	100%
350	Notices & Publication			214	116	0	***%			0	0%
361	Liability Insurance	1,956	1,972	2,038	3,731	2,026	184%	2,026		2,026	100%
366	Insurance Claims	462	-462			0	0%			0	0%
381	Electric	1,403	1,383	1,509	1,097	1,500	73%	1,500		1,500	100%
382	Heating Gas	576	896	1,044	620	1,500	41%	1,500		1,500	100%
383	Garbage	835	1,271	1,514	1,212	1,200	101%	1,200		1,200	100%
401	Truck Repairs	656	4,283	2,866	11,295	1,500	753%	1,500		1,500	100%
410	Rentals			141	144	250	58%	250		250	100%
430	Miscellaneous	23	4,868	651	13,000	250	***%	250		250	100%
431	Permits/License DOT or other	690	496	37	345	500	69%	500		500	100%
433	Dues Annual vehicle registration	211	123	107		225	0%	225		225	100%
510	Capital Expenditures 2014 includes plow truck purchase		4,915	50,211		5,000	0%			0	0%
700	Transfers 2016 set aside funds for future street improvement					0	0%	10,000	60,000	70,000	*****%
	Account:	51,032	43,014	79,347	46,605	43,761	106%	48,761	60,000	108,761	249%
43160	Street Lighting										
210	Operating Supplies	98				0	0%			0	0%
300	Professional Services		189	168	32	1,500	2%	1,500		1,500	100%
311	Outside Maintenance	225	1,100	3,673	1,151	1,000	115%	1,000		1,000	100%
361	Liability Insurance	2,034	1,773			0	0%			0	0%
381	Electric	18,899	19,097	17,968	16,848	16,000	105%	18,000		18,000	113%
	Account:	21,256	22,159	21,809	18,031	18,500	97%	20,500	0	20,500	111%
45200	Parks										
210	Operating Supplies		1,074	37	4,765	200	***%	200		200	100%
220	Repair & Maint. Supplies	651	1,272	1,441	2,447	1,500	163%	1,500		1,500	100%
260	Park Maintenance Playground equipment					0	0%	1,200		1,200	*****%
361	Liability Insurance	3,826	4,770	5,007	9,709	5,111	190%	5,111		5,111	100%
435	SR Citizen Building New chairs \$2,000 + other \$500	45	92	16	525	500	105%	2,500		2,500	500%
510	Capital Expenditures		6,946			0	0%			0	0%
	Account:	4,522	14,154	6,501	17,446	7,311	239%	10,511	0	10,511	144%
49360	Transfers to Other Funds										
700	Transfers In 2014, \$34,026 for City's fire protection contract coded here incorrectly by auditors. Should have been coded to 101-42200-700.			39,106		0	0%			0	0%
	Account:			39,106		0	***%	0	0	0	0%
	Fund:	407,692	354,588	444,833	408,080	419,490	97%	434,060	27,910	461,970	110%
	Grand Total:	407,692	354,588	444,833	408,080	419,490		434,060	27,910	461,970	%

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For the Year: 2016

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	2012	2013	2014	2015	Budget	Rec.	Budget	Change	Budget	Budget

101 General Fund										
31000 General Property Taxes										
31000 General Property Taxes	213,506	231,901	224,645	94,737	193,000	49%	238,500		238,500	123%
Group:	213,506	231,901	224,645	94,737	193,000	49%	238,500	0	238,500	123%
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	8,115	8,120	100%	8,100		8,100	99%
Group:	8,120	8,100	8,145	8,115	8,120	100%	8,100	0	8,100	99%
32200 Special Events										
32210 Building Permits	18,917	8,022	6,836	2,759	5,000	55%	500		500	10%
32230 Zoning Permit	235	395	300	125	200	63%	200		200	100%
32231 Pet License	60	20	40	88	25	352%	25		25	100%
Group:	19,212	8,437	7,176	2,972	5,225	57%	725	0	725	13%
32300 Gambling Licenses										
32300 Gambling Licenses	50	450	90	125	300	42%	100		100	33%
Group:	50	450	90	125	300	42%	100	0	100	33%
33100 Federal Grants and Aids										
33100 Federal Grants and Aids	5,500				0	0%			0	0%
Group:	5,500				0	0%	0	0	0	0%
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	335	410	82%	400		400	97%
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	63,064	110,999	57%	112,121	0	112,121	101%

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	2012	2013	2014	2015	Budget	Rec.	Budget	Change	Budget	Budget

101 General Fund										
33600 Grants & Aids from Local Government										
33620 Other County Grants and	1,000				0	0%			0	0%
Group:	1,000				0	0%	0	0	0	0%
34000 Charges for Services										
34000 Charges for Services	364	1,433	166	655	100	655%	100		100	100%
Group:	364	1,433	166	655	100	655%	100	0	100	100%
35100 Fines										
35100 Fines	790	1,923	3,074	1,855	1,500	124%	1,500		1,500	100%
Group:	790	1,923	3,074	1,855	1,500	124%	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	12,265	10,000	123%	10,000		10,000	100%
36220 Rents and Royalties	4,929	1,535	1,605	1,500	1,500	100%	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	14,784	17,640	84%	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%
Group:	5,000	5,000	5,000	5,000	5,000	100%	5,000	0	5,000	100%

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

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2012	2013	2014	2015	Budget	Rec.	Budget	Change	Budget	Budget

101 General Fund										
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:	435,442	433,939	482,111	277,209	429,059	65%	470,961	0	470,961	109%
Grand Total :	435,442	433,939	482,111	277,209	429,059		470,961	0	470,961	

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

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2012	2013	2014	2015	Budget	Exp.	Budget	Changes	Budget	Budget

225 AFSA Fund											
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%
210	Operating Supplies	5,273	5,768	12,447	9,103	5,000	182%	5,000		5,000	100%
215	Gas & Oil	2,486	1,926	1,429	1,130	3,500	32%	2,500		2,500	71%
220	Repair & Maint. Supplies	5,204	1,383	3,699	1,173	8,000	15%	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	288	1,000	29%	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	3,728	500	746%	500		500	100%
315	Fire Dept Aid 2%	10,620	18,495	17,793	19,118	12,000	159%	12,000		12,000	100%
320	Telephone	878	897	892	803	900	89%	875		875	97%
330	Training	3,000	2,695	3,641	1,085	3,250	33%	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	5,848	4,500	130%	6,000		6,000	133%
381	Electric	1,772	2,121	2,063	1,681	2,250	75%	2,250		2,250	100%
382	Heating Gas	929	1,392	1,545	756	1,750	43%	1,750		1,750	100%
383	Garbage	361	378	345	280	500	56%	350		350	70%
401	Truck Repairs	4,729	2,489	1,909	4,827	3,000	161%	3,000		3,000	100%
430	Miscellaneous	3,225	1,690	302	82	1,000	8%	1,000		1,000	100%
433	Dues	307	309	40	270	400	68%	350		350	88%
450	Sales Tax	13	126			0	0%			0	0%
580	Other Equipment	11,864	11,455		591	1,500	39%			0	0%
700	Transfers	3,394	3,500	-30,526	3,500	3,500	100%	3,500		3,500	100%
2014 includes a \$34,026 end of year auditor credit that should have been posted to the Fire Contract revenue account 225-34202. Actual transfer amount was \$3,500.											
720	Operating Transfers	1,250				0	0%			0	0%
Account:		107,218	111,030	55,816	64,088	103,175	62%	95,851	0	95,851	93%
Fund:		107,218	111,030	55,816	64,088	103,175	62%	95,851	0	95,851	93%
%											
Grand Total:		107,218	111,030	55,816	64,088	103,175		95,851	0	95,851	

CITY OF FREEPORT
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Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2012	2013	2014	2015	Budget	Rec.	Budget	Change	Budget	Budget

225 AFSA Fund										
33400 State Grants & Aid/PERA										
33400 State Grants & Aid/PERA	11,620	16,478	15,736	17,020	12,000	142%	12,000		12,000	100%
Group:	11,620	16,478	15,736	17,020	12,000	142%	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	70,841	131,925	132,103	100%	134,917	-9,610	125,307	94%
2014 should have included \$34,206 incorrectly coded to 225-42200-700 Transfers; actual fire contract revenue was \$104,867.										
34203 Fire Revenues	4,762	2,893	1,700	2,880	250	***%	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	-2,982	6,788	5,250	129%	5,250		5,250	100%
Group:	74,547	105,556	69,559	141,593	137,603	103%	140,417	-9,610	130,807	95%
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%
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	95,521	165,209	153,603	108%	156,417	-9,610	146,807	95%
Grand Total :	119,809	143,200	95,521	165,209	153,603		156,417	-9,610	146,807	

CITY OF FREEPORT
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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2012	2013	2014	2015	Budget	Exp.	Budget	Changes	Budget	Budget

265 TIF Swany White											
46508 TIF District Swany											
640	TIF Payment			2,891	1,372	3,000	46%	3,000		3,000	100%
	Account:			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											
46500 EDA Operations											
200	Postage	96				0	0%			0	0%
210	Operating Supplies	483	362	198	389	800	49%	800		800	100%
300	Professional Services	10,198			1,565	0	***%			0	0%
302	Legal Consulting	3,122	2,446	119	1,824	2,000	91%	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%
429	County Recording Fees	34				50	0%	50		50	100%
430	Miscellaneous	1,074	1,181	7,643	12,000	2,000	600%	2,000		2,000	100%
700	Transfers	5,000	11,412	12,856	43,552	5,000	871%	5,000		5,000	100%
	Account:	21,081	19,306	20,867	59,390	10,000	594%	10,000	0	10,000	100%
	Fund:	21,081	19,306	20,867	59,390	10,000	594%	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%

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%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2012	2013	2014	2015	Budget	Exp.	Budget	Changes	Budget	Budget
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											
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	1,310,803	137,970	515,760	27%	0	0	0	0%
Fund:		118,926	206,928	1,310,803	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	1,526,376	1,070,246	1,560,098		316,621	0	316,621	

CITY OF FREEPORT
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Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2012	2013	2014	2015	Budget	Rec.	Budget	Change	Budget	Budget

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%
36200 Miscellaneous Revenues										
36200 Miscellaneous Revenues	3,500				0	0%			0	0%
36210 Interest Earnings	699	174	152		0	0%			0	0%
36290 Sale Land/Property	30,172	-1,208	10,000	40,000	0	***%			0	0%
Group:	34,371	-1,034	10,152	40,000	0	***%	0	0	0	0%
Fund:	44,464	9,038	20,122	44,845	10,000	448%	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%
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%

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Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2012	2013	2014	2015	Budget	Rec.	Budget	Change	Budget	Budget

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	*****
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%

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

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2012	2013	2014	2015	Budget	Rec.	Budget	Change	Budget	Budget
					2015	2015	16	16	16	16
Fund:					158,605	0%	101,483	0	101,483	63%
330 Bonds, 2006 (Industrial Park)										
36100 Special Assessments										
36100 Special Assessments		37,750			0	0%			0	0%
Group:		37,750			0	0%	0	0	0	0%
36200 Miscellaneous Revenues										
36210 Interest Earnings	9,659	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	7,856	38,552	0	***%			0	0%
Transfer from EDA for industrial park land sales										
Group:	147,776	6,412	7,856	38,552	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	13,008	38,552	1,282	***%	0	0	0	0%
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%
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%

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Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2012	2013	2014	2015	Budget	Rec.	Budget	Change	Budget	Budget

417 Street Improvements										
39400 Transfer from General										
39400 Transfer from General					0	0%	10,000	60,000	70,000	*****%
2016 set aside funds for future street improvement										
Group:					0	0%	10,000	60,000	70,000	*****%
Fund:					0	0%	10,000	60,000	70,000	*****%
418 Capital Equipment										
39400 Transfer from General										
39400 Transfer from General					0	0%	_____	10,000	10,000	*****%
2016 set aside funds for future equipment purchases										
Group:					0	0%	0	10,000	10,000	*****%
Fund:					0	0%	0	10,000	10,000	*****%
Grand Total :	1,476,398	888,814	177,425	180,454	734,198		216,330	70,000	286,330	

CITY OF FREEPORT
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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2012	2013	2014	2015	Budget	Exp.	Budget	Changes	Budget	Budget

601	Water										
43225	Water										
200	Postage	680	994	722	518	700	74%	700		700	100%
210	Operating Supplies	682	3,632	1,456	4,492	2,500	180%	2,500		2,500	100%
220	Repair & Maint. Supplies	646	105	373	166	650	26%	650		650	100%
300	Professional Services	534	156	169	57	300	19%	300		300	100%
302	Legal Consulting	194				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	569	300	190%	300		300	100%
330	Training	90	90	20		200	0%	200		200	100%
335	Mileage & Reimb Exp	7				0	0%			0	0%
350	Notices & Publication	286	726	511		500	0%	500		500	100%
360	Workers Comp Insurance	171				0	0%			0	0%
361	Liability Insurance	677	1,482	942	1,462	798	183%	798		798	100%
381	Electric	4,226	7,354	6,442	4,267	6,000	71%	6,000		6,000	100%
420	Depreciation	29,615	29,615	29,615		0	0%	29,615	41,465	71,080	*****
	2015: need to include depreciation that has been allocated to Fund 415 USDA in past years. Fund 415 will be merged into Fund 601 at the end of 2015.										
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 Purification	3,657	4,539	4,234	3,568	4,000	89%	4,000		4,000	100%
450	Sales Tax	783	2,601		1,751	2,000	88%	2,000		2,000	100%
	For water sold to commercial customers										
460	Lab Testing	827	713	405		750	0%	750		750	100%
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										
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.										
	Account:	81,330	94,784	91,966	100,167	131,843	76%	182,595	41,465	224,060	170%
	Fund:	81,330	94,784	91,966	100,167	131,843	76%	182,595	41,465	224,060	170%
											%
	Grand Total :	81,330	94,784	91,966	100,167	131,843		182,595	41,465	224,060	

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

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2012	2013	2014	2015	Budget	Rec.	Budget	Change	Budget	Budget

601 Water										
31300 General Sales and Use Tax										
31300 General Sales and Use Tax		2,551		1,755	2,000	88%	2,000		2,000	100%
Group:		2,551		1,755	2,000	88%	2,000	0	2,000	100%
34000 Charges for Services										
34000 Charges for Services	154,945	157,213	161,200	133,250	150,000	89%	155,000		155,000	103%
34050 Hook-up fee		1,200		2,300	1,200	192%	1,200		1,200	100%
2015 will include Freeport Electric										
Group:	154,945	158,413	161,200	135,550	151,200	90%	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%
Fund:	157,699	164,025	163,831	137,305	153,200	90%	158,200	0	158,200	103%
Grand Total :	157,699	164,025	163,831	137,305	153,200		158,200	0	158,200	



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

RESOLUTION 2015-23

A RESOLUTION ADOPTING THE FINAL 2016 BUDGET AND TAX LEVY

It is hereby resolved by the City of Freeport, Minnesota that:

WHEREAS; Minnesota State Statutes require that all local unites of government formally adopt a final tax for the proceeding fiscal year on or before December 31, 2015; and

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

THEREFORE; The Freeport City Council has determined that the 2015 final tax levy shall be set at \$431,000 and directs the City Clerk to notify the Stearns County Auditor of this levy amount.

General Fund Levy	\$238,500
EDA Levy	\$10,000
2013 GO Bond Levy	\$92,500
<u>2012 GO Bond Levy</u>	<u>\$90,000</u>
Total Tax Levy	\$431,000

DATED THIS 15TH DAY OF DECEMBER, 2015

Motion by:

Second by:

Council members in favor:

Opposed or abstained:

ATTEST:

Rodney Atkinson, Mayor

Adrianna Hennen, Clerk-Treasurer

Memo

From: Adrianna Hennen, Clerk-Treasurer

To: Freeport City Council

Date: 12/10/15

Re: Mail Ballot Voting

First, I received notice from Dave Walz that the participation limit for mail ballot voting has increased from 400 registered voters to 800. So, from that standpoint Freeport would more than eligible to participate.

I have heard opinions from a few individuals since the last meeting. I'm happy that we are getting feedback, but most of the feedback has been the opinions of the 55+ age group. I very much value their opinions, but I think it is also important to get the opinions of the 20, 30, 40 year age groups. I have heard from a few young families that mail ballot voting would be considerably easier for them. I challenge you all to speak with a wide variety of people from now until Tuesday's meeting so we can broaden our "survey".

Lastly, I did some number crunching and it looks like the costs would be about (give or take a little) the same for mail ballot voting as it would be to continue as we are.