



CITY OF FREEPORT

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

October 29, 2019 - Regular Meeting Agenda
Freeport City Hall - 7:00 pm

Call to Order

- I. Approve Agenda
- II. Public Hearing – Lakeview Loan Servicing LLC Assessment
- III. Open Public Forum
- IV. Consent Agenda
 - a. September 24, 2019 Council Meeting Minutes (1-3)
 - b. Claims 3795-3839 (4-10)
 - c. Sheriff's Report (11)
- V. Reports
 - a. Clerk-Treasurer Report (12-32)
 - b. Fire Department Report (33-43)
 - c. Public Works Report (44-46)
 - d. Engineer Report (47)
 - e. Attorney Report (48)
- VI. Old Business
- VII. New Business
 - a. Health Insurance (49)
 - b. Resolution 2019-10 Lakeview Loan Servicing LLC (50-51)
 - c. Accessory Structures (52-54)
 - d. 2020 Elections and Resolution 2019-13 Designating Polling Place (55-58)
 - e. 2020 Local Board of Appeal and Equalization (59-61)
- VIII. Adjourn

Next Regular Meeting: November 26, 2019



CITY OF FREEPORT

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

September 24, 2019 – Meeting Minutes

A regular meeting of the Freeport City Council was convened at 7:02pm by Mayor Mike Eveslage, and councilmembers Sarah Blake, Ben Ertle, Tim Hennen, and Jake Renneker.

Staff in attendance: Clerk-Treasurer Joan Wall, Public Works Director Loren Goebel, Administrative Assistant Lori Austing, City Engineer Dave Blommel, City Attorney Scott Dymoke

Others in attendance:

Jason Hartman (Waste Management)

Carol Moorman (Melrose Beacon)

Rodney Atkinson (310 8th St SE)

Jason & Heather Hoeschen (1020 2nd Ave SE)

Andrea Ramacher & Vern Fuchs (720 1st Ave N)

Approve Agenda

Ertle moved to approve the agenda, seconded by Renneker. Motion carried 5-0.

Open Public Forum

No comment was given.

Consent Agenda

Ertle moved to approve the consent agenda, seconded by T Hennen. Motion carried 5-0.

Reports

Clerk-Treasurer Report

Eveslage stated that for \$125, it was a good move to register for the MRWA training on financing community projects.

Fire Department Report

No report was given.

Public Works Report

Blommel gave updates, as Goebel was going to arrive late to the meeting. Blommel reported that three of the four radar speed signs were installed and working. The sign installed on the east side of town wasn't working so the company will be replacing it. The City is very thankful to Stearns County for helping with the installation of the signs.

Blommel reported that the I & I improvements at the Industrial Park lift station were completed. There was not a big hole down there like Blommel thought there may be.

Goebel arrived.

Engineer Report

Blommel reported that because Freeport's Median Household Income is too high, we are not eligible for grant dollars. Both USDA and DEED recommend that we do not spend money on doing an income survey to see if we qualify because we are too far away from meeting the threshold. PFA is our best option because we score high on their priority list. They offer good low interest loans and have a history of forgiving a portion of loan principal.

Freeport may be able to get some grant funds to help with storm water within the next couple of years.

Blommel stated no one will give him firm quotes for painting the old water tower because they are all too busy to come out right now. The estimate Blommel is hearing is \$40,000-\$60,000 for an overcoat.

Eveslage asked about funds coming through the State Legislature. Blommel stated lobbyists have begun talking to the legislature about being included in a funding (bonding) bill, but we may need to wait for another session before we see any results. We may need to work on our story to convince our representatives we need funds because we don't qualify for grants.

Attorney Report

Dymoke explained it is time to renew our insurance with the League of Minnesota Cities. We need a motion from Council on whether or not to waive the statutory liability limits. The statutory liability limits are limited to \$500,000 per person with a maximum of \$1,500,000 if someone sues the City and we're at fault. In the past the City has waived the limits. The standard insurance package is \$2,000,000.

Hennen moved to waive the statutory liability limits, seconded by Renneker. Motion carried 5-0.

Old Business

Ordinance 2019-04 Rezoning Properties

Ettle moved to approve Ordinance 2019-04, seconded by Hennen. Motion carried 5-0.

Waste Management

Jason Hartman from Waste Management (WM) explained that when they imported the customer data the prices should have been what Danny's Disposal was charging. The administrative charge and price increases shouldn't have been applied and are being fixed. To explain the difference in price for a 4-yard dumpster, Hartman stated that Danny's charged everything based on weight, but WM does not. WM took a 6-month average from Danny's and began billing that amount. Each customer with a dumpster is receiving a different rate because of this and pricing should not fluctuate from month to month. Hartman stated he doesn't have a good answer on how it all happened. Pooch's Corner Pub has reached out and has received a credit from WM.

Rodney Atkinson stated their bill hasn't been fixed yet and he has not received a reply to a phone message. Atkinson stated when the WM contract was signed the City was told commercial accounts would be charged \$0.10 per pound. Eveslage asked Hartman and Atkinson to work it out.

Vern Fuchs stated if WM is not charging based on the contract, they are in breach and we can get another hauler. Dymoke responded the contract states WM and the City would need to negotiate in good faith and using mediation. Per the contract, rates are subject to change with a 30-day notice. Perhaps the contract

could be amended to come up with something that works. Hartman added even if we renegotiate, we will end up with an average, not based on weight. WM would pick up all the commercial garbage, take it to the dump, and weigh it there. An average would be calculated and commercial customers would be charged that way. Ertle stated a whole town average doesn't seem fair because we have so many different types of businesses.

Hennen stated the City isn't in the garbage business and we don't do billing. Can Hartman reach out to the individual customers and work it out? Hartman said yes customers can contact him and email works best. Ertle asked if Hartman could call each commercial customer instead of waiting for them to contact him. Hartman replied that Brenda from the Sauk Centre office may be able to call all the businesses. Hartman will contact her.

2020 Preliminary Budget

Discussion was had about various budget items. Hennen asked if we could look at how the City's budget is doing in November. If we have surplus, we could look at moving it to a sinking fund. Council directed Wall to increase account 101.43100.311 Outside Maintenance by \$10,000 to account for cleaning out the Welle pond.

Renneker moved to approve Resolution 2019-09 with an increase to the General Levy from \$275,000 to \$300,000, seconded by Ertle. Motion carried 5-0.

New Business

Ameripride Contract Renewal

After discussion, Council directed Wall to buy rugs and end service with Ameripride.

EDA Appointment

Eveslage appointed Joe Hennen to fill the EDA seat opening up on 9/30/19. Ertle moved to accept the appointment, seconded by Renneker. Motion carried 5-0.

Adjourn

Hennen moved to adjourn, seconded by Blake. Motion carried 5-0.

Mayor, Mike Eveslage

City Clerk-Treasurer, Joan Wall

10/11/19
10:05:11

CITY OF FREEPORT
Claim Approval List
For the Accounting Period: 10/19

Page: 1 of 3
Report ID: AP100V

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3795		15 ALBANY MUTUAL TELEPHONE	249.77					
	10362253	10/01/19 320-836-2411	39.51			225 42200	320	10100
	10362253	10/01/19 320-836-2413	36.94			225 42200	320	10100
	10362605	10/01/19 320-836-7158	39.39			101 41000	320	10100
	10362402	10/01/19 320-836-2685	19.93			601 43225	320	10100
	10362402	10/01/19 320-836-2685	19.93			602 43250	320	10100
	10362123	10/01/19 320-836-2112	94.07			101 41000	320	10100
		Total for Vendor:	249.77					
3796		70 CENTERPOINT ENERGY	42.02					
	09/24/19	Maintenance bldg	21.02			101 43100	382	10100
	09/24/19	Fire hall	21.00			225 42200	382	10100
		Total for Vendor:	42.02					
3797		76 CENTRAL MINNESOTA CREDIT UNION	547.51					
	09/30/19	Stearns Co. Beacon Fee	1.00			101 41000	433	10100
	09/30/19	Fire Dept - rubber gloves	67.64			225 42200	210	10100
	09/30/19	Garbage bags	38.29			101 43100	210	10100
	09/30/19	Binders, 1"	13.49*			101 41000	210	10100
	09/30/19	Garbage bags	46.79			101 43100	210	10100
	09/30/19	USPS - utility billing postage	82.50			601 43225	200	10100
	09/30/19	USPS - utility billing postage	82.50			602 43250	200	10100
	09/30/19	Plates for EDA lunches	9.87*			300 46500	210	10100
	09/30/19	MRWA Financing Training	125.00			101 41400	330	10100
	09/30/19	Fire Dept - salt	12.58			225 42200	210	10100
	09/30/19	USPS - general postage	55.00			101 41000	200	10100
	09/30/19	Supplies	10.70*			101 41000	210	10100
	09/30/19	USPS - postage to Co Recorder	1.15			101 41000	200	10100
	09/30/19	Stearns Co Beacon Fee	1.00			101 41000	433	10100
		Total for Vendor:	547.51					
3798		636 DHIA LABORATORIES	137.00					
	88991	09/19/19 Pre-discharge 9 749063	79.00			602 43250	460	10100
	88992	09/19/19 Quarterly influent 749064	58.00			602 43250	460	10100
		Total for Vendor:	137.00					

10/11/19
10:05:11

CITY OF FREEPORT
Claim Approval List
For the Accounting Period: 10/19

Page: 2 of 3
Report ID: AP100V

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3799		145 FINKEN WATER SOLUTIONS	23.00					
	1166200	10/01/19 Water softner rental	15.00			101 41000	410	10100
	1166201	10/01/19 Maint. water cooler	8.00			101 43100	410	10100
		Total for Vendor:	23.00					
3800		309 MINNESOTA LIFE INSURANCE CO	3.40					
	09/13/19	Goebel	1.70			101 43000	131	10100
	09/13/19	Wall	1.70			101 41400	131	10100
		Total for Vendor:	3.40					
3801		387 RAHNS OIL & PROPANE, INC	586.37					
	09/30/19	Fire dept fuel charges	102.83			225 42200	215	10100
	09/30/19	Public works fuel charges	432.66*			101 43100	215	10100
	09/30/19	Public works supplies	25.17			101 43100	210	10100
	09/30/19	EDA meal	25.71*			300 46500	210	10100
		Total for Vendor:	586.37					
3802		437 STAR PUBLICATIONS LLC	115.79					
	180929	09/30/19 Legal Ad-Ordinance No. 2019-03	115.79*			101 41000	350	10100
		Total for Vendor:	115.79					
3803		510 VERIZON WIRELESS	57.81					
	9839235302	10/01/19 Cell phone - Oct.	57.81			101 43100	320	10100
		Total for Vendor:	57.81					
3804		750 WASTE MANAGEMENT, INC	163.37					
	6886172	09/30/19 City Hall & Maint building	134.46			101 43100	383	10100
	6885409	09/30/19 Fire dept	28.91			225 42200	383	10100
		Total for Vendor:	163.37					
3805		525 XCEL ENERGY, INC	808.92					
	654382544	09/19/19 Water tower	99.92			601 43225	381	10100
	655891767	10/03/19 Street lights	709.00			101 43160	381	10100
		Total for Vendor:	808.92					
		# of Claims	11	Total:				2,734.96

10/24/19
10:22:57

CITY OF FREEPORT
Claim Approval List
For the Accounting Period: 10/19

Page: 1 of 5
Report ID: AP100V

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3807		25 AMERI PRIDE LINEN & APPAREL	68.65					
	2201250502	10/11/19 Rug service - 4 wks	68.65			101 41000	410	10100
		Total for Vendor:	68.65					
3808		777 ANDY GRIEVE	249.76					
		Mileage and meals from 10-17-19 to 10-19-19						
	10/17/19	Fire Chiefs Convention	249.76			225 42200	335	10100
		Total for Vendor:	249.76					
3809		40 AUTO VALUE-ALBANY	33.44					
	26309014	10/07/19 Water sample shipping	33.44			601 43225	200	10100
		Total for Vendor:	33.44					
3810		751 CITY OF FREEPORT	419.79					
		Fire Department						
	10/07/19	Water usage Jan 2019-Sept 2019	419.79*			225 42200	384	10100
		Total for Vendor:	419.79					
3811		123 DYMOKE LAW OFFICE, P. A.	432.00					
	10/01/19	Rezoning parcel s	48.00			101 41000	302	10100
	10/01/19	Insurance wai ver	60.00			101 41000	302	10100
	10/01/19	Waste Mgmt contract	60.00			101 41000	302	10100
	10/01/19	City Council meeting	120.00			101 41000	302	10100
	10/01/19	Fire Dept bylaws	60.00			225 42200	302	10100
	10/01/19	Potenital development projects	84.00			300 46500	302	10100
		Total for Vendor:	432.00					
3812		752 EXPERT T BILLING	108.00					
	6262	10/10/19 4 calls billed - September	108.00*			225 42200	300	10100
		Total for Vendor:	108.00					
3813		727 FLOW MEASUREMENT AND CONTROL	414.99					
	8769	10/08/19 Calibrate flow meter	375.00*			602 43250	300	10100
	8769	10/08/19 Partial per diem	39.99*			602 43250	300	10100
		Total for Vendor:	414.99					

CITY OF FREEPORT
Claim Approval List
For the Accounting Period: 10/19

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3815		174 GOPHER STATE ONE CALL, INC	13.50					
	9090401	09/30/19 10 email tickets	6.75			601 43225	300	10100
	9090401	09/30/19 10 email tickets	6.75*			602 43250	300	10100
		Total for Vendor:	13.50					
3816		179 GRANITE ELECTRONICS, INC	138.63					
	1540026931	09/23/19 Pager repair	138.63			225 42200	245	10100
		Total for Vendor:	138.63					
3838		194 HENNEN LUMBER CO, INC	13.60					
	42871	09/05/19 Mower lock washers	0.28			101 45200	220	10100
	43414	09/24/19 Sackrete for Lions tennis cour	13.32			101 45200	220	10100
		Total for Vendor:	13.60					
3817		199 HILTNER COMPANY, INC	6.90					
	91669	08/22/19 Oil	6.90*			101 43100	215	10100
		Total for Vendor:	6.90					
3818		668 JOAN WALL	71.92					
	10/10/19	MRWA training-mileage	40.60			101 41400	335	10100
	10/23/19	Area clerks meeting-mileage	31.32			101 41400	335	10100
		Total for Vendor:	71.92					
3819		219 JOANN TIMP	180.00					
	10/20/19	5 cleanings 09/23/19-10/20/19	180.00*			101 41000	300	10100
		Total for Vendor:	180.00					
3820		225 JOHN GILK	20.00					
	10/08/19	Chiefs meeting meals	20.00			225 42200	335	10100
		Total for Vendor:	20.00					
3821		670 JOHNSON JET-LINE, INC	6,392.30					
2019		sani tary sewer maintenance program						
	2162	09/30/19 Jetting & vacuum	4,663.99			602 43250	311	10100
	2162	09/30/19 Heavy cleaning-sani tary sewer	753.31			602 43250	311	10100
	2162	09/30/19 Mobilization	300.00			602 43250	311	10100

10/24/19
10: 22: 57

CITY OF FREEPORT
Claim Approval List
For the Accounting Period: 10/19

Page: 3 of 5
Report ID: AP100V

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
	2163	10/09/19 Vacuum 3 lift stations	675.00			602 43250	311	10100
		Total for Vendor:	6,392.30					
3822		244 KRIS ENGINEERING, INC	169.29					
	32323	09/24/19 Snow plow blade	169.29			101 43100	220	10100
		Total for Vendor:	169.29					
3823		529 LOREN GOEBEL	184.40					
	10/02/19	Mileage-wastewater cls. & exam	104.40*			602 43250	335	10100
	10/14/19	DOT physical	80.00*			101 43000	333	10100
		Total for Vendor:	184.40					
3825		334 M-R SIGN CO, INC	143.29					
		Drinking water protection signs to be reimbursed by MN dept of health source water protection grant						
	206167	10/14/19 4 signs - drinking water prote	143.29			601 43225	210	10100
		Total for Vendor:	143.29					
3826		722 MCFOA REGION III	10.00					
	10/24/19	MCFOA region III training/meet	10.00			101 41400	330	10100
		Total for Vendor:	10.00					
3827		769 METRO SALES, INC	89.87					
	INV1447551	10/11/19 Rental charge 9/15/19-10/1	89.87			101 41000	410	10100
		Total for Vendor:	89.87					
3828		309 MINNESOTA LIFE INSURANCE CO	3.40					
	10/14/19	Goebel	1.70			101 43000	131	10100
	10/14/19	Wall	1.70			101 41400	131	10100
		Total for Vendor:	3.40					
3829		313 MINNESOTA POLLUTION CONTROL	45.00					
	10/14/19	Class C wastewater cert.	45.00*			602 43250	431	10100
		Total for Vendor:	45.00					

CITY OF FREEPORT
Claim Approval List
For the Accounting Period: 10/19

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3830		385 QUILL CORPORATION	101.74					
	1765560	10/08/19 Copy paper	45.56*			101 41000	210	10100
	1765560	10/08/19 Mr. Clean cleaner	11.27*			101 41000	210	10100
	1765560	10/08/19 Calendar 15x12	15.44*			101 41000	210	10100
	1765560	10/08/19 Garbage bags	10.81*			101 41000	210	10100
	1765560	10/08/19 Napkins	3.22*			101 41000	210	10100
	1765560	10/08/19 Facial tissues	15.44*			101 41000	210	10100
		Total for Vendor:	101.74					
3831		780 RADARSIGN, LLC	16,864.00					
		Received 2 donations totaling \$10,200 to offset expense						
	9260	08/09/19 4 radar speed limit signs	16,864.00*			101 43100	580	10100
		Total for Vendor:	16,864.00					
3832		713 RBC FBO FREEPORT FIRE DEP RELIEF	17,715.47					
	10/01/19	Supplemental fire state aid	3,330.20*			225 42200	315	10100
	10/01/19	Fire state aid	14,385.27*			225 42200	315	10100
		Total for Vendor:	17,715.47					
3833		710 SAUK CENTRE FLEET SUPPLY	17.99					
	241529	10/10/19 Ties for plow truck	17.99*			101 43100	401	10100
		Total for Vendor:	17.99					
3834		413 SCHLENNER WENNER & CO	50.00					
	245095	09/30/19 Relief assoc Q3 payroll	50.00*			225 42200	300	10100
		Total for Vendor:	50.00					
3835		418 SEH, INC	492.48					
	374415	10/07/19 EDA - Welle 3	492.48			300 46500	300	10100
		Total for Vendor:	492.48					
3836		440 STEARNS CO AUDITOR/TREASURER	750.00					
	2019-00017	09/16/19 Criminal prosecution contr	750.00*			101 41000	305	10100
		Total for Vendor:	750.00					

10/24/19
10:22:57

CITY OF FREEPORT
Claim Approval List
For the Accounting Period: 10/19

Page: 5 of 5
Report ID: AP100V

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3839		463 TEAM LABORATORY CHEMICAL CORP	78.50					
	INV0018255	10/21/19 Fluorescent green paint	78.50			101 43100	210	10100
		Total for Vendor:	78.50					
3837		525 XCEL ENERGY, INC	1,766.21					
	658172958	10/18/19 Watertower	89.11			601 43225	381	10100
	655706127	10/02/19 302188142	141.91			601 43225	381	10100
	655706127	10/02/19 302252262	86.21			101 43160	381	10100
	655706127	10/02/19 302290398	175.32			101 41000	381	10100
	655706127	10/02/19 302679657	85.83			101 43100	381	10100
	655706127	10/02/19 302700297	26.31			602 43250	381	10100
	655706127	10/02/19 302947044	166.97			601 43225	381	10100
	655706127	10/02/19 303193187	31.40			602 43250	381	10100
	655706127	10/02/19 303616049	195.74			225 42200	381	10100
	655706127	10/02/19 303936749	46.40			101 43160	381	10100
	655706127	10/02/19 303956738	412.49			101 43160	381	10100
	655706127	10/02/19 303963984	239.48			101 43160	381	10100
	655706127	10/02/19 303985901	35.29			101 43160	381	10100
	655706127	10/02/19 304083816	13.69			101 43160	381	10100
	655706127	10/02/19 304098414	20.06			602 43250	381	10100
		Total for Vendor:	1,766.21					
		# of Claims	31	Total:				47,045.12

FREEPORT CALLS

<u>City</u>	<u>Date Received</u>	<u>Call #</u>	<u>Description</u>	<u>Actual Incid Location</u>
FREEPORT	09/08/2019 22:36:05	19077291	AGENCY ASSIST	
FREEPORT	09/19/2019 09:23:22	19080683	AGENCY ASSIST	
FREEPORT	09/21/2019 22:23:55	19081692	AGENCY ASSIST	
FREEPORT	09/28/2019 18:27:44	19084017	AGENCY ASSIST	
FREEPORT	09/23/2019 18:16:32	19082251	ANIMAL COMPLAINT	
FREEPORT	09/10/2019 17:53:23	19077812	CAR SERVICE	
FREEPORT	09/23/2019 19:12:25	19082268	CITIZEN CONTACT	
FREEPORT	09/08/2019 13:17:36	19077182	CITIZEN CONTACT	
FREEPORT	09/20/2019 02:53:28	19080946	DOOR CHECK(S)	
FREEPORT	09/20/2019 02:56:06	19080947	DOOR CHECK(S)	
FREEPORT	09/02/2019 21:18:16	19075191	ELECTRICAL WIRES ARCING	
FREEPORT	09/02/2019 03:51:50	19074991	FOOT PATROL	
FREEPORT	09/02/2019 04:08:48	19074993	FOUND PROPERTY	
FREEPORT	09/10/2019 03:14:27	19077605	HAZARD	
FREEPORT	09/28/2019 03:29:57	19083847	HAZARD	
FREEPORT	09/18/2019 19:26:06	19080522	MATTER OF INFORMATION	
FREEPORT	09/13/2019 08:17:14	19078676	MATTER OF INFORMATION	
FREEPORT	09/15/2019 18:35:22	19079510	MATTER OF INFORMATION	
FREEPORT	09/28/2019 18:22:25	19084012	MEDICAL EMERGENCY	
FREEPORT	09/10/2019 03:18:32	19077606	MOTORIST ASSIST	
FREEPORT	09/04/2019 08:44:30	19075653	PAPER SERVICE	
FREEPORT	09/20/2019 08:42:29	19080988	PARKING VIOLATION	
FREEPORT	09/17/2019 20:09:25	19080205	PERSONAL ASSIST	
FREEPORT	09/17/2019 14:58:34	19080061	REPORT WRITING	
FREEPORT	09/19/2019 23:12:12	19080909	REPORT WRITING	
FREEPORT	09/24/2019 13:37:00	19082466	REPORT WRITING	
FREEPORT	09/07/2019 19:50:12	19076988	STALLED VEHICLE	
FREEPORT	09/29/2019 00:46:51	19084144	SUSPICIOUS VEHICLE	
FREEPORT	09/06/2019 02:27:00	19076341	TRAFFIC STOP	
FREEPORT	09/06/2019 14:41:34	19076472	TRAFFIC STOP	
FREEPORT	09/03/2019 02:28:27	19075260	TRAFFIC STOP	
FREEPORT	09/12/2019 20:46:44	19078527	TRAFFIC STOP	
FREEPORT	09/12/2019 20:52:56	19078530	TRAFFIC STOP	
FREEPORT	09/13/2019 00:28:58	19078606	TRAFFIC STOP	
FREEPORT	09/13/2019 00:36:58	19078609	TRAFFIC STOP	
FREEPORT	09/13/2019 00:50:32	19078615	TRAFFIC STOP	
FREEPORT	09/13/2019 01:05:21	19078618	TRAFFIC STOP	
FREEPORT	09/15/2019 18:38:21	19079512	TRAFFIC STOP	
FREEPORT	09/08/2019 18:23:30	19077234	TRAFFIC STOP	
FREEPORT	09/10/2019 14:47:52	19077756	TRAINING ONLINE	
FREEPORT	09/08/2019 12:14:17	19077165	TRAINING ONLINE	
FREEPORT	09/25/2019 16:37:08	19082865	WARRANT	
FREEPORT	09/21/2019 22:13:08	19081689	WELFARE CHECK	
FREEPORT	09/08/2019 22:31:50	19077290	WELFARE CHECK	

Memo

From: Joan Wall, Clerk-Treasurer

To: Freeport City Council

Date: 10/22/19

Re: Clerk-Treasurer Report

November Council Meeting Date:

Mayor Eveslage has asked that the Council consider moving the regular November Council meeting from the 26th to the 19th.

Updated Zoning Maps:

I reached out to Dave Blommel to find out what it would take to obtain an updated zoning map. Because ours are from 2005 and there are many updates to do, he quoted a price of between \$350 and \$400. Is the Council ok with proceeding to get updated zoning maps printed?

Schlenner Wenner Audit Quote:

Molly Thompson with Schlenner Wenner sent us their proposed fees for the next three audits. The letter is included after this memo. Below is a table showing their fees the last several years.

Year Audited	Quote	% Change	Actual	% Change
2014	\$ 12,750		\$ 12,750	
2015	\$ 13,150	3.1%	\$ 14,650	14.9% *
2016	\$ 13,550	3.0%	\$ 13,550	-7.5%
2017	\$ 14,380	6.1%	\$ 14,380	6.1%
2018	\$ 14,380	0.0%	\$ 14,380	0.0%
2019	\$ 14,740	2.5%		
2020	\$ 15,110	2.5%		
2021	\$ 15,485	2.5%		

* Extra \$1,500 charged due to adoption of GASB 68

I really enjoy working with Schlenner Wenner. Since they have audited the City for several years now, they have good knowledge about us and are very helpful when we need them. I would recommend continuing to have them perform our audits.

3rd Quarter Financial Reports:

Quarterly financials as of 9/30/19 are shown following the Schlenner Wenner quote.

September 23, 2019

Joan Wall, Clerk-Treasurer
City of Freeport, MN

We are pleased to submit this proposal to provide audit services for the City of Freeport for the years ended December 31, 2019, 2020 and 2021. Such proposed fees are based on our prior experience with your City and an estimate of hours that will be necessary to complete the services.

We feel that we have a strong, collaborative relationship with your City and are committed to helping your City succeed. We also feel we have a better idea after working with your City for the past years about the actual time commitment required of us to complete these services for you. Considering this, our proposal for future fees are as follows:

Audit Services

Year ended 2019	\$14,740
Year ended 2020	\$15,110
Year ended 2021	\$15,485

Three Year Average Flat Fee Option

Each year ended 2019, 2020 and 2021	\$15,115
-------------------------------------	----------

Please feel free to contact me with any questions you have. We are pleased to have the opportunity to continue working with you.

Very truly yours,

Molly M. Thompson, CPA
Partner

SCHLENNER WENNER & CO.
St. Cloud, Minnesota

An Independently Owned Member, RSM US Alliance

www.swccpas.com

RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International.

St. Cloud
320.251.0286

Little Falls
320.632.6311

Albany
320.845.2940

Maple Lake
320.963.5414

Monticello
763.295.5070

City of Freeport
All Funds Summary
For the Nine Months Ended September 30, 2019 (Unaudited)

	General Fund	AWSA Fund	TIF Swany White	EDA Fund	Bonds, 2013 Main Street Refunding	Bonds, 2012 Indust Park Refunding	2006 Small Cities Grant	South End Park Fund	North End Park Fund	Bucket Fund Old Tower Preservation	Street Improv Fund	Capital Equip Fund	Street Lights Fund	Water Fund	Waste Water Fund	Water USDA Reserve	Waste Water USDA Reserve	Total YTD Amount
REVENUES:																		
Property Taxes																		
Property Tax Levy	120,919			6,499	51,728	56,874												236,020
Other Taxes	0		1,379															1,379
General Sales and Use Tax														622				622
Special Assessments	0				4,609	0								11,296	0			15,904
Licenses and Permits	12,572																	12,572
State Grants & Aid	57,984	12,135									0			0				70,119
Grants & Aids from Local Governmental Units			0															0
Charges for Services	990													95,083	103,365			199,438
Public Safety		100,974																100,974
Fines and Forfeitures	999																	999
Loan Payments Received							1,442											1,442
Miscellaneous	19,870	5,695		870	(21)	755	790	122	22	44	1,710	294	468	4,216	983			35,818
Total Revenues	213,334	118,803	1,379	7,369	56,316	57,628	2,232	122	22	44	1,710	294	468	111,217	104,348	0	0	675,287
EXPENDITURES:																		
General Government	29,197																	29,197
Legislative (Council/Board)	3,131																	3,131
Executive (Mayor/Manager)	967																	967
Clerk	71,966																	71,966
Elections	52																	52
Auditor	14,990																	14,990
Assessor	4,824																	4,824
Planning / Zoning	765																	765
Building Official	189																	189
Civil Defense	329																	329
Public Works	50,008																	50,008
Highways, Streets & Roadways	30,176										0							30,176
Street Lighting	14,290																	14,290
Recreation	3,000																	3,000
Parks	7,108							0										7,108
Salaries & Benefits		0																0
Supplies		2,743		142										1,907	2,992			7,784
Professional Services		15,802		485							0			1,028	5,901			23,216
Fire Dept Aid		2,271																2,271
Training		3,868												408	303			4,578
Insurance		5,257												575	925			6,757
Utilities		4,288												4,020	730			9,038
Repairs		2,970																2,970
Water/Waste Water Treatment														5,142	1,325			6,467
Debt Service					126,695	182,938								72,360	27,650			409,643
Miscellaneous		3,310	1,379	0										1,460	0			6,149
Total Expenditures	230,991	40,508	1,379	627	126,695	182,938	0	0	0	0	0	0	0	86,899	39,825	0	0	709,862
Excess of Revenues																		
Over (Under) Expenditures	(17,657)	78,295	0	6,742	(70,379)	(125,309)	2,232	122	22	44	1,710	294	468	24,317	64,523	0	0	(34,575)
OTHER SOURCES (USES):																		
Transfers In	90,500	42,056	0	0	0	0	0	5,500	0	0	72,000	10,000	30,000	0	0	13,867	2,800	266,723
Transfers Out	(159,556)	(3,500)	0	(5,000)	0	0	0	0	0	0	0	0	0	(54,867)	(43,800)	0	0	(266,723)
Total Other Sources (Uses)	(69,056)	38,556	0	(5,000)	0	0	0	5,500	0	0	72,000	10,000	30,000	(54,867)	(43,800)	13,867	2,800	0
Excess of Revenues & Other Sources																		
Over (Under) Expenditures & Other Uses	(86,713)	116,851	0	1,742	(70,379)	(125,309)	2,232	5,622	22	44	73,710	10,294	30,468	(30,550)	20,723	13,867	2,800	(34,575)
FUND BALANCES:																		
January 1	642,019	253,939	0	209,319	82,274	225,922	95,928	11,841	2,749	5,369	168,872	30,429	40,296	1,914,479	2,036,475	83,202	16,800	5,819,914
September 30	555,306	370,789	0	211,061	11,895	100,613	98,160	17,463	2,771	5,413	242,582	40,724	70,764	1,883,929	2,057,198	97,069	19,600	5,785,339
CASH:																		
January 1	637,117	599,540	0	108,174	81,150	225,572	95,928	11,841	2,749	5,369	168,872	30,429	40,296	471,827	99,535	83,202	16,800	2,678,402
Increase (Decrease) in Cash	(85,625)	(246,123)	0	751	(69,255)	(124,959)	2,232	5,622	22	44	73,710	10,294	30,468	(31,157)	21,221	13,867	2,800	(396,086)
September 30	551,492	353,417	0	108,925	11,895	100,613	98,160	17,463	2,771	5,413	242,582	40,724	70,764	440,671	120,756	97,069	19,600	2,282,316

**City of Freeport
Budget Variance Explanations
For the Nine Months Ended September 30, 2019 (Unaudited)**

General Fund Revenue

Property Taxes & State Funds:	These funds come in June/July and December
Other Taxes:	
Franchise Fees	We receive this in December
Licenses and Perm Building Permits	\$2,500 Building permits higher than budgeted
Rental Permits	\$1,200 Rental permits weren't budgeted
Miscellaneous	Received \$13,700 in donations

AFSA Fund Revenue

State Grants & Aid/PERA	State reimbursement for firefighter training
Public Safety	Fire & rescue revenues are more than budgeted
Miscellaneous:	
Donations - Private	From various donors

AFSA Fund Expenditures

Salaries	Fire Dept salaries are paid in December
Supplies	Under budget
Professional Services	
Professional Services	\$8,200 Training for 4 new firefighters - offset by State reimb
Outside Maintenance	\$2,700 Fire hall dehumidifier system
Fire Dept Aid	Pass-through funds - offset by State Aid revenue that comes in Oct.
Liability Ins	Budget is higher than needed
Miscellaneous	\$1,000 supplemental benefit for a firefighter - offset by State reimb \$1,900 Ham BBQ - offset by Lions donation

EDA Fund Revenue

Property Taxes	These funds come in June/July and December
Miscellaneous	Interest Earnings
	Interest is more than budgeted due to Xcel easement pmt rec'd

Bonds, 2013 (Refunding of Main St Improvements) Revenue

Property Taxes & Special Assessments	These funds come in June/July and December
--------------------------------------	--

Bonds, 2013 (Refunding of Main St Improvements) Expenditures

Debt Service	There is only one large principal payment per year on this bond.
--------------	--

Bonds, 2012 (Refunding of Industrial Park) Revenue

Property Taxes	These funds come in June/July and December
----------------	--

Bonds, 2012 (Refunding of Industrial Park) Expenditures

Debt Service	There is only one large principal payment per year on this bond.
--------------	--

Water Fund Expenditures

Debt Service	There is only one large principal payment per year on these bonds.
Miscellaneous	Depreciation
	Depreciation is posted during year end process

Waste Water Fund Expenditures

Debt Service	There is only one large principal payment per year on this bond.
Miscellaneous	Depreciation
	Depreciation is posted during year end process

**City of Freeport
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Nine Months Ended September 30, 2019 (Unaudited)**

	Final Budget 2019	Year-to-Date Amount 9/30/19	Year-to-Date % of Budget 9/30/19	Variance With Final Budget
REVENUES:				
Property Taxes				
Property Tax Levy	223,365	120,919	54.1%	(102,446)
Other Taxes	3,000	0	0.0%	(3,000)
Licenses and Permits	8,925	12,572	140.9%	3,647
State Grants & Aid	116,768	57,984	49.7%	(58,784)
Charges for Services	100	990	990.0%	890
Fines and Forfeitures	1,500	999	66.6%	(501)
Miscellaneous	6,800	19,870	292.2%	13,070
Total Revenues	360,458	213,334	59.2%	(147,124)
EXPENDITURES:				
General Government	36,140	29,197	80.8%	6,944
Legislative (Council/Board)	5,291	3,131	59.2%	2,160
Executive (Mayor/Manager)	2,157	967	44.8%	1,190
Clerk	112,116	71,966	64.2%	40,150
Elections	1,500	52	3.5%	1,448
Auditor	15,805	14,990	94.8%	815
Assessor	5,000	4,824	96.5%	176
Planning / Zoning	1,250	765	61.2%	485
Building Official	4,600	189	4.1%	4,411
Civil Defense	0	329	N/A	(329)
Public Works	68,777	50,008	72.7%	18,769
Highways, Streets & Roadways	42,295	30,176	71.3%	12,119
Street Lighting	21,500	14,290	66.5%	7,210
Recreation	3,000	3,000	100.0%	0
Parks	12,400	7,108	57.3%	5,292
Total Expenditures	331,831	230,991	69.6%	100,840
Excess of Revenues Over (Under) Expenditures	28,627	(17,657)	-61.7%	(46,284)
OTHER SOURCES (USES):				
Transfers In	90,500	90,500	100.0%	0
Transfers Out	(159,556)	(159,556)	100.0%	0
Total Other Sources (Uses)	(69,056)	(69,056)	100.0%	0
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	(40,429)	(86,713)	214.5%	(46,284)

FUND BALANCES:

January 1	<u>642,019</u>
September 30	<u><u>555,306</u></u>

	Balance 2018	Balance 2019
CASH:		
January 1	576,173	637,117
Increase (Decrease) in Cash	60,944	(85,625)
December 31, 2018/September 30, 2019	<u>637,117</u>	<u>551,492</u>

City of Freeport
AFSA Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Nine Months Ended September 30, 2019 (Unaudited)

	Final Budget 2019	Year-to-Date Amount 9/30/19	Year-to-Date % of Budget 9/30/19	Variance With Final Budget
REVENUES:				
State Grants & Aid	16,500	12,135	73.5%	(4,366)
Grants & Aids from Local Governmental Units	0	0	N/A	0
Public Safety	94,710	100,974	106.6%	6,264
Miscellaneous	5,000	5,695	113.9%	695
Total Revenues	<u>116,210</u>	<u>118,803</u>	<u>102.2%</u>	<u>2,593</u>
EXPENDITURES:				
Salaries & Benefits	30,042	0	0.0%	30,042
Supplies	18,000	2,743	15.2%	15,257
Professional Services	5,150	15,802	306.8%	(10,652)
Fire Dept Aid	16,500	2,271	13.8%	14,229
Training	6,300	3,868	61.4%	2,432
Insurance	11,000	5,257	47.8%	5,743
Utilities	5,500	4,288	78.0%	1,212
Repairs	5,000	2,970	59.4%	2,030
Miscellaneous	1,000	3,310	331.0%	(2,310)
Total Expenditures	<u>98,492</u>	<u>40,508</u>	<u>41.1%</u>	<u>57,984</u>
Excess of Revenues Over (Under) Expenditures	<u>17,718</u>	<u>78,295</u>	<u>441.9%</u>	<u>60,577</u>
OTHER SOURCES (USES):				
Transfers In	42,056	42,056	100.0%	0
Transfers Out	(3,500)	(3,500)	100.0%	0
Total Other Sources (Uses)	<u>38,556</u>	<u>38,556</u>	<u>100.0%</u>	<u>0</u>
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	<u>56,274</u>	<u>116,851</u>	<u>207.6%</u>	<u>60,577</u>

FUND BALANCES:

January 1	<u>253,939</u>
September 30	<u>370,789</u>

	Balance 2018	Balance 2019
CASH:		
January 1	154,140	599,540
Increase (Decrease) in Cash	445,400	(246,123)
December 31, 2018/September 30, 2019	<u>599,540</u>	<u>353,417</u>

Cash Breakdown:

Truck Fund	48,171	100,099
Bldg/Equip Fund	15,655	20,806
Turnout Gear	80,008	80,679
Stearns Electric Association loan	360,000	0
Unallocated Reserve	95,706	151,832
	<u>599,540</u>	<u>353,417</u>

City of Freeport
TIF Swany White Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Nine Months Ended September 30, 2019 (Unaudited)

	Final Budget 2019	Year-to-Date Amount 9/30/19	Year-to-Date % of Budget 9/30/19	Variance With Final Budget
REVENUES:				
Tax Increments	3,000	1,379	46.0%	(1,621)
Total Revenues	<u>3,000</u>	<u>1,379</u>	<u>46.0%</u>	<u>(1,621)</u>
EXPENDITURES:				
TIF Payment	3,000	1,379	46.0%	1,621
Total Expenditures	<u>3,000</u>	<u>1,379</u>	<u>46.0%</u>	<u>1,621</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>N/A</u>	<u>0</u>
OTHER SOURCES (USES):				
Transfers In	0	0	N/A	0
Transfers Out	0	0	N/A	0
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	<u>N/A</u>	<u>0</u>
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	<u>0</u>	<u>0</u>	<u>N/A</u>	<u>0</u>
FUND BALANCES:				
January 1		<u>0</u>		
September 30		<u>0</u>		

	Balance 2018	Balance 2019
CASH:		
January 1	0	0
Increase (Decrease) in Cash	<u>0</u>	<u>0</u>
December 31, 2018/September 30, 2019	<u>0</u>	<u>0</u>

City of Freeport
EDA Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Nine Months Ended September 30, 2019 (Unaudited)

	Final Budget 2019	Year-to-Date Amount 9/30/19	Year-to-Date % of Budget 9/30/19	Variance With Final Budget
REVENUES:				
General Property Taxes	12,000	6,499	54.2%	(5,501)
Miscellaneous	140	870	621.2%	730
Total Revenues	12,140	7,369	60.7%	(4,771)
EXPENDITURES:				
Supplies	150	142	94.8%	8
Professional Services	4,800	485	10.1%	4,315
Miscellaneous	2,190	0	0.0%	2,190
Total Expenditures	7,140	627	8.8%	6,513
Excess of Revenues Over (Under) Expenditures	5,000	6,742	134.8%	1,742
OTHER SOURCES (USES):				
Transfers In	0	0	N/A	0
Transfers Out	(5,000)	(5,000)	100.0%	0
Total Other Sources (Uses)	(5,000)	(5,000)	100.0%	0
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	0	1,742	N/A	1,742
FUND BALANCES:				
January 1		209,319		
September 30		211,061		

	Balance 2018	Balance 2019
CASH:		
January 1	28,909	108,174
Increase (Decrease) in Cash	79,265	751
December 31, 2018/September 30, 2019	108,174	108,925

City of Freeport
Bonds, 2013 (Refunding of Main St Improvements)
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Nine Months Ended September 30, 2019 (Unaudited)

	Final Budget 2019	Year-to-Date Amount 9/30/19	Year-to-Date % of Budget 9/30/19	Variance With Final Budget
REVENUES:				
General Property Taxes	95,500	51,728	54.2%	(43,772)
Special Assessments	8,281	4,609	55.7%	(3,672)
Miscellaneous	175	(21)	-12.0%	(196)
Total Revenues	<u>103,956</u>	<u>56,316</u>	54.2%	<u>(47,640)</u>
EXPENDITURES:				
Debt Service	126,695	126,695	100.0%	0
Total Expenditures	<u>126,695</u>	<u>126,695</u>	100.0%	0
Excess of Revenues Over (Under) Expenditures	<u>(22,739)</u>	<u>(70,379)</u>	309.5%	<u>(47,640)</u>
OTHER SOURCES (USES):				
Transfers In	0	0	N/A	0
Transfers Out	0	0	N/A	0
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	N/A	0
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	<u>(22,739)</u>	<u>(70,379)</u>	309.5%	<u>(47,640)</u>
FUND BALANCES:				
January 1		<u>82,274</u>		
September 30		<u><u>11,895</u></u>		

	Balance 2018	Balance 2019
CASH:		
January 1	105,809	81,150
Increase (Decrease) in Cash	<u>(24,659)</u>	<u>(69,255)</u>
December 31, 2018/September 30, 2019	<u><u>81,150</u></u>	<u><u>11,895</u></u>

- * February 1, 2021 is when the last bond payment is due
- * June and December 2021 are the last levies we will receive
- * Special Assessments come in until 2025

City of Freeport
Bonds, 2012 (Refunding of Industrial Park)
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Nine Months Ended September 30, 2019 (Unaudited)

	Final Budget 2019	Year-to-Date Amount 9/30/19	Year-to-Date % of Budget 9/30/19	Variance With Final Budget
REVENUES:				
General Property Taxes	105,000	56,874	54.2%	(48,126)
Miscellaneous	1,200	755	62.9%	(445)
Total Revenues	<u>106,200</u>	<u>57,628</u>	<u>54.3%</u>	<u>(48,572)</u>
EXPENDITURES:				
Debt Service	182,938	182,938	100.0%	1
Total Expenditures	<u>182,938</u>	<u>182,938</u>	<u>100.0%</u>	<u>1</u>
Excess of Revenues Over (Under) Expenditures	<u>(76,738)</u>	<u>(125,309)</u>	<u>163.3%</u>	<u>(48,571)</u>
OTHER SOURCES (USES):				
Transfers In	0	0	N/A	0
Transfers Out	0	0	N/A	0
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	<u>N/A</u>	<u>0</u>
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	<u>(76,738)</u>	<u>(125,309)</u>	<u>163.3%</u>	<u>(48,571)</u>

FUND BALANCES:

January 1	<u>225,922</u>
September 30	<u><u>100,613</u></u>

	Balance 2018	Balance 2019
CASH:		
January 1	304,953	225,572
Increase (Decrease) in Cash	<u>(79,381)</u>	<u>(124,959)</u>
December 31, 2018/September 30, 2019	<u><u>225,572</u></u>	<u><u>100,613</u></u>

- * February 1, 2022 is when the last bond payment is due
- * June and December 2022 are the last levies we will receive

City of Freeport
2006 Small Cities Grant
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Nine Months Ended September 30, 2019 (Unaudited)

	Final Budget 2019	Year-to-Date Amount 9/30/19	Year-to-Date % of Budget 9/30/19	Variance With Final Budget
REVENUES:				
Loan Payments Received	1,442	1,442	100.0%	0
Miscellaneous	800	790	98.8%	(10)
Total Revenues	2,242	2,232	99.6%	(10)
EXPENDITURES:				
Total Expenditures	0	0	N/A	0
Excess of Revenues Over (Under) Expenditures	2,242	2,232	99.6%	(10)
OTHER SOURCES (USES):				
Transfers In	0	0	N/A	0
Transfers Out	0	0	N/A	0
Total Other Sources (Uses)	0	0	N/A	0
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	2,242	2,232	99.6%	(10)
FUND BALANCES:				
January 1		95,928		
September 30		98,160		

	Balance 2018	Balance 2019
CASH:		
January 1	93,699	95,928
Increase (Decrease) in Cash	2,229	2,232
December 31, 2018/September 30, 2019	95,928	98,160

City of Freeport
South End Park Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Nine Months Ended September 30, 2019 (Unaudited)

	Final Budget 2019	Year-to-Date Amount 9/30/19	Year-to-Date % of Budget 9/30/19	Variance With Final Budget
REVENUES:				
Miscellaneous	100	122	122.0%	22
Total Revenues	<u>100</u>	<u>122</u>	<u>122.0%</u>	<u>22</u>
EXPENDITURES:				
Total Expenditures	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>100</u>	<u>122</u>	<u>122.0%</u>	<u>22</u>
OTHER SOURCES (USES):				
Transfers In	5,000	5,500	110.0%	500
Transfers Out	0	0	N/A	0
Total Other Sources (Uses)	<u>5,000</u>	<u>5,500</u>	<u>110.0%</u>	<u>500</u>
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	<u><u>5,100</u></u>	<u>5,622</u>	<u>110.2%</u>	<u>522</u>

FUND BALANCES:

January 1	<u>11,841</u>
September 30	<u><u>17,463</u></u>

	Balance 2018	Balance 2019
CASH:		
January 1	6,760	11,841
Increase (Decrease) in Cash	<u>5,082</u>	<u>5,622</u>
December 31, 2018/September 30, 2019	<u><u>11,841</u></u>	<u><u>17,463</u></u>

City of Freeport
North End Park Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Nine Months Ended September 30, 2019 (Unaudited)

	Final Budget 2019	Year-to-Date Amount 9/30/19	Year-to-Date % of Budget 9/30/19	Variance With Final Budget
REVENUES:				
Miscellaneous	20	22	111.8%	2
Total Revenues	<u>20</u>	<u>22</u>	<u>111.8%</u>	<u>2</u>
EXPENDITURES:				
Parks	0	0	N/A	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>N/A</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>20</u>	<u>22</u>	<u>111.8%</u>	<u>2</u>
OTHER SOURCES (USES):				
Transfers In	0	0	N/A	0
Transfers Out	0	0	N/A	0
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	<u>N/A</u>	<u>0</u>
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	<u><u>20</u></u>	<u><u>22</u></u>	<u><u>111.8%</u></u>	<u><u>2</u></u>
FUND BALANCES:				
January 1		<u>2,749</u>		
September 30		<u><u>2,771</u></u>		

	Balance 2018	Balance 2019
CASH:		
January 1	2,727	2,749
Increase (Decrease) in Cash	<u>22</u>	<u>22</u>
December 31, 2018/September 30, 2019	<u><u>2,749</u></u>	<u><u>2,771</u></u>

City of Freeport
Bucket Fund - Old Tower Preservation
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Nine Months Ended September 30, 2019 (Unaudited)

	Final Budget 2019	Year-to-Date Amount 9/30/19	Year-to-Date % of Budget 9/30/19	Variance With Final Budget
REVENUES:				
Miscellaneous	45	44	97.0%	(1)
Total Revenues	<u>45</u>	<u>44</u>	<u>97.0%</u>	<u>(1)</u>
EXPENDITURES:				
Total Expenditures	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>45</u>	<u>44</u>	<u>97.0%</u>	<u>(1)</u>
OTHER SOURCES (USES):				
Transfers In	0	0	N/A	0
Transfers Out	0	0	N/A	0
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	<u><u>45</u></u>	<u><u>44</u></u>	<u><u>97.0%</u></u>	<u><u>(1)</u></u>

FUND BALANCES:

January 1	<u>5,369</u>
September 30	<u><u>5,413</u></u>

	Balance 2018	Balance 2019
CASH:		
January 1	5,326	5,369
Increase (Decrease) in Cash	<u>43</u>	<u>44</u>
December 31, 2018/September 30, 2019	<u><u>5,369</u></u>	<u><u>5,413</u></u>

City of Freeport
Street Improvements Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Nine Months Ended September 30, 2019 (Unaudited)

	Final Budget 2019	Year-to-Date Amount 9/30/19	Year-to-Date % of Budget 9/30/19	Variance With Final Budget
REVENUES:				
State Grants & Aid	0	0	N/A	0
Miscellaneous	1,800	1,710	95.0%	(90)
Total Revenues	<u>1,800</u>	<u>1,710</u>	<u>95.0%</u>	<u>(90)</u>
EXPENDITURES:				
Professional Services	25,664	0	0.0%	25,664
Highways, Streets & Roadways	0	0	N/A	0
Total Expenditures	<u>25,664</u>	<u>0</u>	<u>0.0%</u>	<u>25,664</u>
Excess of Revenues Over (Under) Expenditures	<u>(23,864)</u>	<u>1,710</u>	<u>-7.2%</u>	<u>25,574</u>
OTHER SOURCES (USES):				
Transfers In	72,000	72,000	100.0%	0
Transfers Out	0	0	N/A	0
Total Other Sources (Uses)	<u>72,000</u>	<u>72,000</u>	<u>100.0%</u>	<u>0</u>
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	<u><u>48,136</u></u>	<u><u>73,710</u></u>	<u><u>153.1%</u></u>	<u><u>25,574</u></u>
FUND BALANCES:				
January 1		<u>168,872</u>		
September 30		<u><u>242,582</u></u>		

	Balance 2018	Balance 2019
CASH:		
January 1	140,174	168,872
Increase (Decrease) in Cash	<u>28,698</u>	<u>73,710</u>
December 31, 2018/September 30, 2019	<u><u>168,872</u></u>	<u><u>242,582</u></u>

City of Freeport
Capital Equipment Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Nine Months Ended September 30, 2019 (Unaudited)

	Final Budget 2019	Year-to-Date Amount 9/30/19	Year-to-Date % of Budget 9/30/19	Variance With Final Budget
REVENUES:				
Miscellaneous	270	294	109.0%	24
Total Revenues	<u>270</u>	<u>294</u>	<u>109.0%</u>	<u>24</u>
EXPENDITURES:				
Total Expenditures	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>270</u>	<u>294</u>	<u>109.0%</u>	<u>24</u>
OTHER SOURCES (USES):				
Transfers In	10,000	10,000	100.0%	0
Transfers Out	0	0	N/A	0
Total Other Sources (Uses)	<u>10,000</u>	<u>10,000</u>	<u>100.0%</u>	<u>0</u>
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	<u><u>10,270</u></u>	<u>10,294</u>	<u>100.2%</u>	<u>24</u>
FUND BALANCES:				
January 1		<u>30,429</u>		
September 30		<u><u>40,724</u></u>		

	Balance 2018	Balance 2019
CASH:		
January 1	20,212	30,429
Increase (Decrease) in Cash	<u>10,218</u>	<u>10,294</u>
December 31, 2018/September 30, 2019	<u><u>30,429</u></u>	<u><u>40,724</u></u>

**City of Freeport
Street Lights Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Nine Months Ended September 30, 2019 (Unaudited)**

	Final Budget 2019	Year-to-Date Amount 9/30/19	Year-to-Date % of Budget 9/30/19	Variance With Final Budget
REVENUES:				
Miscellaneous	350	468	133.7%	118
Total Revenues	<u>350</u>	<u>468</u>	<u>133.7%</u>	<u>118</u>
EXPENDITURES:				
Total Expenditures	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>350</u>	<u>468</u>	<u>133.7%</u>	<u>118</u>
OTHER SOURCES (USES):				
Transfers In	30,000	30,000	100.0%	0
Transfers Out	0	0	N/A	0
Total Other Sources (Uses)	<u>30,000</u>	<u>30,000</u>	<u>100.0%</u>	<u>0</u>
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	<u><u>30,350</u></u>	<u>30,468</u>	<u>100.4%</u>	<u>118</u>
FUND BALANCES:				
January 1		<u>40,296</u>		
September 30		<u><u>70,764</u></u>		

	Balance 2018	Balance 2019
CASH:		
January 1	10,055	40,296
Increase (Decrease) in Cash	<u>30,241</u>	<u>30,468</u>
December 31, 2018/September 30, 2019	<u><u>40,296</u></u>	<u><u>70,764</u></u>

**City of Freeport
Water Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Nine Months Ended September 30, 2019 (Unaudited)**

	Final Budget 2019	Year-to-Date Amount 9/30/19	Year-to-Date % of Budget 9/30/19	Variance With Final Budget
REVENUES:				
General Sales and Use Tax	0	622	N/A	622
State Grants & Aid/PERA	0	0	N/A	0
Charges for Services	120,200	95,083	79.1%	(25,117)
Special Assessments	14,000	11,296	80.7%	(2,704)
Miscellaneous	4,000	4,216	105.4%	216
Total Revenues	<u>138,200</u>	<u>111,217</u>	<u>80.5%</u>	<u>(26,983)</u>
EXPENDITURES:				
Supplies	3,450	1,907	55.3%	1,543
Professional Services	8,935	1,028	11.5%	7,907
Training	350	408	116.4%	(58)
Insurance	825	575	69.7%	250
Utilities	6,300	4,020	63.8%	2,280
Water Treatment	8,800	5,142	58.4%	3,658
Debt Service	72,360	72,360	100.0%	0
Miscellaneous	72,830	1,460	2.0%	71,370
Total Expenditures	<u>173,850</u>	<u>86,899</u>	<u>50.0%</u>	<u>86,951</u>
Excess of Revenues Over (Under) Expenditures	<u>(35,650)</u>	<u>24,317</u>	<u>-68.2%</u>	<u>59,967</u>
OTHER SOURCES (USES):				
Transfers In	0	0	N/A	0
Transfers Out	(54,867)	(54,867)	100.0%	0
Total Other Sources (Uses)	<u>(54,867)</u>	<u>(54,867)</u>	<u>100.0%</u>	<u>0</u>
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	<u>(90,517)</u>	<u>(30,550)</u>	<u>33.8%</u>	<u>59,967</u>
FUND BALANCES:				
January 1		<u>1,914,479</u>		
September 30		<u><u>1,883,929</u></u>		

	Balance 2018	Balance 2019
CASH:		
January 1	456,954	471,827
Increase (Decrease) in Cash	14,873	(31,157)
December 31, 2018/September 30, 2019	<u>471,827</u>	<u>440,671</u>

**City of Freeport
Waste Water Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Nine Months Ended September 30, 2019 (Unaudited)**

	Final Budget 2019	Year-to-Date Amount 9/30/19	Year-to-Date % of Budget 9/30/19	Variance With Final Budget
REVENUES:				
Charges for Services	137,200	103,365	75.3%	(33,835)
Miscellaneous	550	983	178.8%	433
Total Revenues	<u>137,750</u>	<u>104,348</u>	75.8%	<u>(33,402)</u>
EXPENDITURES:				
Supplies	4,100	2,992	73.0%	1,108
Professional Services	25,701	5,901	23.0%	19,800
Training	350	303	86.4%	48
Insurance	1,700	925	54.4%	775
Utilities	1,150	730	63.5%	420
Waste Water Treatment	2,900	1,325	45.7%	1,575
Debt Service	27,650	27,650	100.0%	0
Miscellaneous	61,632	0	0.0%	61,632
Total Expenditures	<u>125,183</u>	<u>39,825</u>	31.8%	<u>85,358</u>
Excess of Revenues Over (Under) Expenditures	<u>12,567</u>	<u>64,523</u>	513.4%	<u>51,956</u>
OTHER SOURCES (USES):				
Transfers In	0	0	N/A	0
Transfers Out	(43,800)	(43,800)	100.0%	0
Total Other Sources (Uses)	<u>(43,800)</u>	<u>(43,800)</u>	100.0%	<u>0</u>
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	<u>(31,233)</u>	<u>20,723</u>	<u>-66.3%</u>	<u>51,956</u>
FUND BALANCES:				
January 1		<u>2,036,475</u>		
September 30		<u><u>2,057,198</u></u>		

	Balance 2018	Balance 2019
CASH:		
January 1	64,914	99,535
Increase (Decrease) in Cash	<u>34,621</u>	<u>21,221</u>
December 31, 2018/September 30, 2019	<u><u>99,535</u></u>	<u><u>120,756</u></u>