



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

December 7, 2021 - Special Meeting Agenda
Freeport City Hall - 7:00 pm

Call to Order

- I. Approve Agenda
- II. 2022 Budget
- III. Adjourn

Next Regular Meeting: December 21, 2021

Memo

From: Joan Wall, Acting Clerk-Treasurer

To: Freeport City Council

Date: 12/2/2021

Re: 2022 Budget Memo

Included in this agenda packet is the most recent budget report with actuals for the last four years. Please review and we'll discuss any updates you wish to make to the budget at the 12/7/21 meeting.

Updates will be incorporated into the final budget, which will be brought to the regular council meeting on 12/21/21 for your approval.

CITY OF FREEPORT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022

| 101 General Fund | | | | | | | | | | |
|--|---------|---------|---------|---------|---------|------|---------|--------|---------|--------|
| Account | Actuals | | | | Current | % | Prelim. | Budget | Final | % |
| | 2018 | 2019 | 2020 | 2021 | Budget | Rec. | Budget | Change | Budget | Budget |
| | 2018 | 2019 | 2020 | 2021 | 2021 | 2021 | 22 | 22 | 22 | 22 |
| 31000 General Property Taxes | | | | | | | | | | |
| 31000 General Property Taxes | 259,306 | 223,813 | 259,663 | 150,159 | 295,000 | 51% | 295,000 | | 295,000 | 100% |
| 2019: Used \$50,000 of 2017 reserves instead of having the levy be higher. | | | | | | | | | | |
| 2020: Used \$25,000 of 2018 reserves instead of having the levy be higher. | | | | | | | | | | |
| Group: | 259,306 | 223,813 | 259,663 | 150,159 | 295,000 | 51% | 295,000 | 0 | 295,000 | 100% |
| 31800 Other Taxes | | | | | | | | | | |
| 31810 Franchise Fees | 5,344 | 6,244 | 7,052 | | 3,000 | 0% | 3,000 | | 3,000 | 100% |
| Group: | 5,344 | 6,244 | 7,052 | | 3,000 | 0% | 3,000 | 0 | 3,000 | 100% |
| 32100 Liquor Licenses | | | | | | | | | | |
| 32100 Liquor Licenses | 8,135 | 8,100 | 6,990 | 7,920 | 8,100 | 98% | 8,100 | | 8,100 | 100% |
| Group: | 8,135 | 8,100 | 6,990 | 7,920 | 8,100 | 98% | 8,100 | 0 | 8,100 | 100% |
| 32200 Special Events | | | | | | | | | | |
| 32210 Building Permits | 6,022 | 3,250 | 4,487 | 4,207 | 3,000 | 140% | 3,000 | | 3,000 | 100% |
| 32225 Rental Permits | | 1,200 | 1,230 | 525 | 975 | 54% | 600 | | 600 | 62% |
| 32230 Zoning Permit | 300 | 50 | 375 | 250 | 200 | 125% | 200 | | 200 | 100% |
| 32231 Pet License | 73 | 55 | 90 | 20 | 50 | 40% | 50 | | 50 | 100% |
| Group: | 6,395 | 4,555 | 6,182 | 5,002 | 4,225 | 118% | 3,850 | 0 | 3,850 | 91% |
| 32300 Gambling Licenses | | | | | | | | | | |
| 32300 Gambling Licenses | 165 | 300 | 225 | 175 | 100 | 175% | 100 | | 100 | 100% |
| Group: | 165 | 300 | 225 | 175 | 100 | 175% | 100 | 0 | 100 | 100% |
| 33400 State Grants & Aid/PERA | | | | | | | | | | |
| 33400 State Grants & Aid/PERA | 410 | 410 | 1,697 | | 410 | 0% | 410 | | 410 | 100% |
| 2020 includes \$1,697 reimb for PNP election exp | | | | | | | | | | |
| 33401 LGA (Local Gov't Aid) | 115,291 | 115,558 | 121,497 | 62,593 | 125,186 | 50% | 127,312 | | 127,312 | 102% |
| 33402 HACA (Homestead Credit) | 829 | 816 | 880 | 438 | 800 | 55% | 800 | | 800 | 100% |
| Group: | 116,530 | 116,784 | 124,074 | 63,031 | 126,396 | 50% | 128,522 | 0 | 128,522 | 102% |
| 34000 Charges for Services | | | | | | | | | | |
| 34000 Charges for Services | 180 | 1,060 | 820 | 162 | 100 | 162% | 100 | | 100 | 100% |
| Group: | 180 | 1,060 | 820 | 162 | 100 | 162% | 100 | 0 | 100 | 100% |
| 35100 Fines | | | | | | | | | | |
| 35100 Fines | 1,304 | 1,459 | 1,113 | 250 | 1,500 | 17% | 1,500 | | 1,500 | 100% |
| Group: | 1,304 | 1,459 | 1,113 | 250 | 1,500 | 17% | 1,500 | 0 | 1,500 | 100% |

101 General Fund

| Account | Actuals | | | | Current | % | Prelim. | Budget | Final | % |
|---|---------|---------|---------|---------|---------|------|---------|--------|---------|------|
| | 2018 | 2019 | 2020 | 2021 | Budget | Rec. | Budget | Change | Budget | Old |
| | 2018 | 2019 | 2020 | 2021 | 2021 | 2021 | 22 | 22 | 22 | 22 |
| 36100 Special Assessments | | | | | | | | | | |
| 36100 Special Assessments | | 3,577 | | | 0 | 0% | | | 0 | 0% |
| Group: | | 3,577 | | | 0 | 0% | 0 | 0 | 0 | 0% |
| 36200 Miscellaneous Revenues | | | | | | | | | | |
| 36200 Miscellaneous Revenues | 93,008 | | 8 | 70 | 0 | ***% | | | 0 | 0% |
| 2018 includes \$93,000 from Xcel Energy for power line easement - later transferred to the EDA fund | | | | | | | | | | |
| 36210 Interest Earnings | 4,405 | 6,457 | 6,401 | 4,689 | 4,000 | 117% | 4,000 | | 4,000 | 100% |
| 36220 Rents and Royalties | 3,000 | 1,500 | 1,500 | 1,500 | 1,500 | 100% | 1,500 | | 1,500 | 100% |
| 36230 Donations - Private | 700 | 17,071 | 467 | 2,990 | 0 | ***% | | | 0 | 0% |
| 2017: from Lions for Lions Park | | | | | | | | | | |
| 2019: for Xmas banners, skating rink, radar speed signs | | | | | | | | | | |
| 36250 Insurance Dividends | 1,064 | 967 | 1,910 | | 1,200 | 0% | 1,200 | | 1,200 | 100% |
| Group: | 102,177 | 25,995 | 10,286 | 9,249 | 6,700 | 138% | 6,700 | 0 | 6,700 | 100% |
| 39100 Transfer From AFSA | | | | | | | | | | |
| 39100 Transfer From AFSA | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 100% | 3,500 | | 3,500 | 100% |
| Group: | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 100% | 3,500 | 0 | 3,500 | 100% |
| 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% |
| 39700 Transfer from Water | | | | | | | | | | |
| 39700 Transfer from Water | 41,000 | 41,000 | 41,000 | 41,000 | 41,000 | 100% | 41,000 | | 41,000 | 100% |
| Group: | 41,000 | 41,000 | 41,000 | 41,000 | 41,000 | 100% | 41,000 | 0 | 41,000 | 100% |
| 39800 Transfer From WasteWater | | | | | | | | | | |
| 39800 Transfer From WasteWater | 41,000 | 41,000 | 41,000 | 41,000 | 41,000 | 100% | 41,000 | | 41,000 | 100% |
| Group: | 41,000 | 41,000 | 41,000 | 41,000 | 41,000 | 100% | 41,000 | 0 | 41,000 | 100% |
| Fund: | 590,036 | 482,387 | 506,905 | 326,448 | 535,621 | 61% | 537,372 | 0 | 537,372 | 100% |

CITY OF FREEPORT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022

| 225 AFSA Fund | | | | | | | | | | |
|--|---------|---------|---------|---------|---------|--------|---------|--------|---------|------|
| Account | Actuals | | | | Current | % | Prelim. | Budget | Final | % |
| | 2018 | 2019 | 2020 | 2021 | Budget | Rec. | Budget | Change | Budget | Old |
| | 2018 | 2019 | 2020 | 2021 | 2021 | 2021 | 22 | 22 | 22 | 22 |
| 33100 Federal Grants and Aids | | | | | | | | | | |
| 33100 Federal Grants and Aids | | | | 121,381 | | 0 ***% | | | 0 | 0% |
| 2021: FEMA grant for airpacks | | | | | | | | | | |
| Group: | | | | 121,381 | | 0 ***% | 0 | 0 | 0 | 0% |
| 33400 State Grants & Aid/PERA | | | | | | | | | | |
| 33400 State Grants & Aid/PERA | 17,352 | 17,715 | 21,230 | 19,452 | 18,000 | 108% | 18,000 | | 18,000 | 100% |
| All funds received are paid back out to the relief association - see 225.42200.315 | | | | | | | | | | |
| 33420 State Fire Dept Aid | 3,628 | 12,135 | 1,350 | 10,515 | 4,250 | 247% | 4,250 | | 4,250 | 100% |
| Training & education reimbursements | | | | | | | | | | |
| Group: | 20,980 | 29,850 | 22,580 | 29,967 | 22,250 | 135% | 22,250 | 0 | 22,250 | 100% |
| 34200 Public Safety | | | | | | | | | | |
| 34202 Fire Contract | 85,047 | 88,959 | 96,244 | 91,183 | 93,220 | 98% | 93,268 | | 93,268 | 100% |
| Our auditors require that the City of Freeport's portion is recorded as a revenue transfer instead of on this line. See also 225.39400. | | | | | | | | | | |
| 34203 Fire Revenues | 3,522 | 4,662 | 5,700 | 3,530 | 4,000 | 88% | 4,000 | | 4,000 | 100% |
| 34205 Rescue Revenues | 13,622 | 4,858 | 16,064 | 15,400 | 10,000 | 154% | 11,000 | | 11,000 | 110% |
| Group: | 102,191 | 98,479 | 118,008 | 110,113 | 107,220 | 103% | 108,268 | 0 | 108,268 | 101% |
| 36200 Miscellaneous Revenues | | | | | | | | | | |
| 36200 Miscellaneous Revenues | 5,126 | | | | 0 | 0% | | | 0 | 0% |
| 2018: sold fire truck | | | | | | | | | | |
| 36210 Interest Earnings | 4,529 | 3,799 | 3,759 | 2,125 | 3,000 | 71% | 3,000 | | 3,000 | 100% |
| 36230 Donations - Private | 23,700 | 23,878 | 29,511 | 2,700 | 5,000 | 54% | 6,500 | | 6,500 | 130% |
| 36240 Insurance Claims | | | 20,675 | | 0 | 0% | | | 0 | 0% |
| 2020: turnout gear damage | | | | | | | | | | |
| Group: | 33,355 | 27,677 | 53,945 | 4,825 | 8,000 | 60% | 9,500 | 0 | 9,500 | 119% |
| 39400 Transfer from General | | | | | | | | | | |
| 39400 Transfer from General | 40,207 | 42,056 | 45,500 | 44,070 | 44,070 | 100% | 43,107 | | 43,107 | 98% |
| Our auditors require that the City of Freeport's portion is recorded as a revenue transfer instead of on the Fire Contract line. See also 225.34202. | | | | | | | | | | |
| Group: | 40,207 | 42,056 | 45,500 | 44,070 | 44,070 | 100% | 43,107 | 0 | 43,107 | 98% |
| Fund: | 196,733 | 198,062 | 240,033 | 310,356 | 181,540 | 171% | 183,125 | 0 | 183,125 | 101% |

245 CARES Act COVID-19 Relief Grant

| Account | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|-------------------------------|---------|------|--------|------|---------|------|---------|--------|--------|--------|
| | 2018 | 2019 | 2020 | 2021 | Budget | Rec. | Budget | Change | Budget | Budget |
| | | | | | 2021 | 2021 | 22 | 22 | 22 | 22 |
| 33100 Federal Grants and Aids | | | | | | | | | | |
| 33180 Federal Grants - CARES | | | 85,593 | | 0 | 0% | | | | 0 0% |
| Group: | | | 85,593 | | 0 | 0% | 0 | 0 | | 0 0% |
| 36200 Miscellaneous Revenues | | | | | | | | | | |
| 36210 Interest Earnings | | | 58 | | 0 | 0% | | | | 0 0% |
| Group: | | | 58 | | 0 | 0% | 0 | 0 | | 0 0% |
| Fund: | | | 85,651 | | 0 | 0% | 0 | 0 | | 0 0% |

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CITY OF FREEPORT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022

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246 American Rescue Plan COVID-19 Grant

| Account | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old | |
|-------------------------------|---------|------|------|--------|---------|------|---------|--------|--------|--------|----|
| | 2018 | 2019 | 2020 | 2021 | Budget | Rec. | Budget | Change | Budget | Budget | |
| 33100 Federal Grants and Aids | | | | 36,555 | 0 | ***% | | | | 0 | 0% |
| Group: | | | | 36,555 | 0 | ***% | 0 | 0 | 0 | 0 | 0% |
| Fund: | | | | 36,555 | 0 | ***% | 0 | 0 | 0 | 0 | 0% |

CITY OF FREEPORT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022

265 TIF Swany White

| Account | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|----------------------|---------|-------|-------|-------|----------------|--------------|--------------|--------------|--------------|--------------|
| | 2018 | 2019 | 2020 | 2021 | Budget 2021 | Rec. 2021 | Budget 22 | Change 22 | Budget 22 | Budget 22 |
| 31100 Bond Levy | | | | | | | | | | |
| 31150 Tax Increments | 2,984 | 2,757 | 2,930 | 1,460 | 3,000 | 49% | 3,000 | | 3,000 | 100% |
| Group: | 2,984 | 2,757 | 2,930 | 1,460 | 3,000 | 49% | 3,000 | 0 | 3,000 | 100% |
| Fund: | 2,984 | 2,757 | 2,930 | 1,460 | 3,000 | 49% | 3,000 | 0 | 3,000 | 100% |

CITY OF FREEPORT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022

| Account | Actuals | | | | Current | % | Prelim. | Budget | Final | % |
|---------------------------------------|---------|--------|--------|-------|---------|------|---------|--------|--------|--------|
| | 2018 | 2019 | 2020 | 2021 | Budget | Rec. | Budget | Change | Budget | Budget |
| 300 EDA | | | | | | | | | | |
| 31000 General Property Taxes | 9,961 | 12,002 | 11,911 | 6,083 | 12,000 | 51% | 12,000 | | 12,000 | 100% |
| Group: | 9,961 | 12,002 | 11,911 | 6,083 | 12,000 | 51% | 12,000 | 0 | 12,000 | 100% |
| 36200 Miscellaneous Revenues | | | | | | | | | | |
| 36210 Interest Earnings | 256 | 1,155 | 802 | 293 | 140 | 209% | 140 | | 140 | 100% |
| Group: | 256 | 1,155 | 802 | 293 | 140 | 209% | 140 | 0 | 140 | 100% |
| 39200 Transfer from other funds | | | | | | | | | | |
| 39200 Transfer from other funds | 93,000 | | | | 0 | 0% | | | 0 | 0% |
| 2018: Xcel Energy power line easement | | | | | | | | | | |
| Group: | 93,000 | | | | 0 | 0% | 0 | 0 | 0 | 0% |
| Fund: | 103,217 | 13,157 | 12,713 | 6,376 | 12,140 | 53% | 12,140 | 0 | 12,140 | 100% |

326 Bonds, 2013 (Refunding of Main St Improvements)

| Account | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old | |
|------------------------------|---------|---------|---------|--------|---------|------|---------|--------|--------|--------|-----|
| | 2018 | 2019 | 2020 | 2021 | Budget | Rec. | Budget | Change | Budget | Budget | |
| | 2018 | 2019 | 2020 | 2021 | 2021 | 2021 | 22 | 22 | 22 | 22 | |
| 31000 General Property Taxes | 94,118 | 95,584 | 94,237 | 43,525 | 86,000 | 51% | | | | 0 | 0% |
| Group: | 94,118 | 95,584 | 94,237 | 43,525 | 86,000 | 51% | 0 | 0 | 0 | 0 | 0% |
| 36100 Special Assessments | 10,503 | 7,439 | 7,453 | 3,965 | 8,281 | 48% | 7,450 | | 7,450 | 90% | 90% |
| Group: | 10,503 | 7,439 | 7,453 | 3,965 | 8,281 | 48% | 7,450 | 0 | 7,450 | 90% | 90% |
| 36200 Miscellaneous Revenues | 246 | 89 | -177 | -300 | 0 | ***% | | | | 0 | 0% |
| 36210 Interest Earnings | 246 | 89 | -177 | -300 | 0 | ***% | 0 | 0 | 0 | 0 | 0% |
| Group: | 246 | 89 | -177 | -300 | 0 | ***% | 0 | 0 | 0 | 0 | 0% |
| Fund: | 104,867 | 103,112 | 101,513 | 47,190 | 94,281 | 50% | 7,450 | 0 | 7,450 | 8% | 8% |

CITY OF FREEPORT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022

331 Bonds, 2012 (Refunding of Industrial Park)

| Account | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|---|---------|---------|---------|--------|---------|------|---------|--------|---------|--------|
| | 2018 | 2019 | 2020 | 2021 | Budget | Rec. | Budget | Change | Budget | Budget |
| 31000 General Property Taxes | 99,590 | 105,073 | 109,173 | 58,245 | 115,000 | 51% | 175,000 | | 175,000 | 152% |
| Group: | 99,590 | 105,073 | 109,173 | 58,245 | 115,000 | 51% | 175,000 | 0 | 175,000 | 152% |
| 36200 Miscellaneous Revenues | | | | | | | | | | |
| 36210 Interest Earnings | 1,686 | 1,144 | 379 | -258 | 200 | ***% | | | 0 | 0% |
| Group: | 1,686 | 1,144 | 379 | -258 | 200 | ***% | 0 | 0 | 0 | 0% |
| 39200 Transfer from other funds | | | | | | | | | | |
| 39200 Transfer from other funds | 93,000 | | | | 0 | 0% | | | 0 | 0% |
| 2018: \$93,000 from Xcel Energy for power line easement - later transferred to EDA fund | | | | | | | | | | |
| Group: | 93,000 | | | | 0 | 0% | 0 | 0 | 0 | 0% |
| Fund: | 194,276 | 106,217 | 109,552 | 57,987 | 115,200 | 50% | 175,000 | 0 | 175,000 | 152% |

CITY OF FREEPORT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022

407 2006 Small Cities Grant

| Account | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old | |
|------------------------------|---------|-------|-------|------|---------|------|---------|--------|--------|--------|----|
| | 2018 | 2019 | 2020 | 2021 | Budget | Rec. | Budget | Change | Budget | Budget | |
| | 2018 | 2019 | 2020 | 2021 | 2021 | 2021 | 22 | 22 | 22 | 22 | |
| ----- | | | | | | | | | | | |
| 36100 Special Assessments | | | | | | | | | | | |
| 36101 Principal on Note | 1,428 | 1,428 | | | | 0 | 0% | _____ | _____ | 0 | 0% |
| All loans have been paid off | | | | | | | | | | | |
| 36102 Penalties and Interest | 29 | 14 | | | | 0 | 0% | _____ | _____ | 0 | 0% |
| All loans have been paid off | | | | | | | | | | | |
| Group: | 1,457 | 1,442 | | | | 0 | 0% | 0 | 0 | 0 | 0% |
| | | | | | | | | | | | |
| 36200 Miscellaneous Revenues | | | | | | | | | | | |
| 36210 Interest Earnings | 773 | 1,097 | 1,084 | 525 | 850 | 62% | 700 | _____ | 700 | 82% | |
| Group: | 773 | 1,097 | 1,084 | 525 | 850 | 62% | 700 | 0 | 700 | 82% | |
| Fund: | 2,230 | 2,539 | 1,084 | 525 | 850 | 62% | 700 | 0 | 700 | 82% | |

CITY OF FREEPORT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022

410 South End Park Fund

| Account | Actuals | | | | Current | % | Prelim. | Budget | Final | % |
|---|---------|-------|-------|-------|---------|------|---------|--------|--------|--------|
| | 2018 | 2019 | 2020 | 2021 | Budget | Rec. | Budget | Change | Budget | Budget |
| 36200 Miscellaneous Revenues | | | | | | | | | | |
| 36210 Interest Earnings | 82 | 177 | 229 | 138 | 190 | 73% | 180 | | 180 | 95% |
| Group: | 82 | 177 | 229 | 138 | 190 | 73% | 180 | 0 | 180 | 95% |
| 39400 Transfer from General | | | | | | | | | | |
| 39400 Transfer from General | 5,000 | 5,500 | 5,500 | 6,000 | 6,000 | 100% | 6,000 | | 6,000 | 100% |
| Set aside funds for future south end park | | | | | | | | | | |
| Group: | 5,000 | 5,500 | 5,500 | 6,000 | 6,000 | 100% | 6,000 | 0 | 6,000 | 100% |
| Fund: | 5,082 | 5,677 | 5,729 | 6,138 | 6,190 | 99% | 6,180 | 0 | 6,180 | 100% |

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CITY OF FREEPORT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022

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412 North End Park Fund

| Account | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|------------------------------|---------|------|------|------|----------------|--------------|--------------|--------------|--------------|--------------|
| | 2018 | 2019 | 2020 | 2021 | Budget 2021 | Rec. 2021 | Budget 22 | Change 22 | Budget 22 | Budget 22 |
| 36200 Miscellaneous Revenues | | | | | | | | | | |
| 36210 Interest Earnings | 22 | 31 | 31 | 15 | 30 | 50% | 20 | | 20 | 67% |
| Group: | 22 | 31 | 31 | 15 | 30 | 50% | 20 | 0 | 20 | 67% |
| Fund: | 22 | 31 | 31 | 15 | 30 | 50% | 20 | 0 | 20 | 67% |

416 Bucket Fund - Old Tower Preservation

| Account | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|---|---------|------|--------|------|---------|------|---------|--------|--------|--------|
| | 2018 | 2019 | 2020 | 2021 | Budget | Rec. | Budget | Change | Budget | Budget |
| 36200 Miscellaneous Revenues | | | | | | | | | | |
| 36210 Interest Earnings | 43 | 61 | 109 | 315 | 100 | 315% | 400 | | 400 | 400% |
| 36230 Donations - Private | | | 63,339 | | 0 | 0% | | | 0 | 0% |
| 2020: donations received to paint old water tower | | | | | | | | | | |
| Group: | 43 | 61 | 63,448 | 315 | 100 | 315% | 400 | 0 | 400 | 400% |
| 39500 Transfer from EDA | | | | | | | | | | |
| 39500 Transfer from EDA | | | 25,000 | | 0 | 0% | | | 0 | 0% |
| 2020: EDA donation for painting water tower | | | | | | | | | | |
| Group: | | | 25,000 | | 0 | 0% | 0 | 0 | 0 | 0% |
| Fund: | 43 | 61 | 88,448 | 315 | 100 | 315% | 400 | 0 | 400 | 400% |

417 Street Improvements

| Account | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|---|---------|--------|--------|--------|---------|------|---------|--------|--------|--------|
| | 2018 | 2019 | 2020 | 2021 | Budget | Rec. | Budget | Change | Budget | Budget |
| 33400 State Grants & Aid/PERA | | | | | | | | | | |
| 33431 Small City Transportation | 9,184 | | | 10,348 | 0 | ***% | | | 0 | 0% |
| 2021: Legislature funded this for 2021 only | | | | | | | | | | |
| Group: | 9,184 | | | 10,348 | 0 | ***% | 0 | 0 | 0 | 0% |
| 36200 Miscellaneous Revenues | | | | | | | | | | |
| 36200 Miscellaneous Revenues | 420 | | | | 0 | 0% | | | 0 | 0% |
| 36210 Interest Earnings | 1,486 | 2,467 | 2,983 | 1,878 | 2,500 | 75% | 2,500 | | 2,500 | 100% |
| Group: | 1,906 | 2,467 | 2,983 | 1,878 | 2,500 | 75% | 2,500 | 0 | 2,500 | 100% |
| 39400 Transfer from General | | | | | | | | | | |
| 39400 Transfer from General | 72,000 | 72,000 | 72,000 | 72,000 | 72,000 | 100% | 72,000 | | 72,000 | 100% |
| Set aside funds for future street improvement | | | | | | | | | | |
| Group: | 72,000 | 72,000 | 72,000 | 72,000 | 72,000 | 100% | 72,000 | 0 | 72,000 | 100% |
| Fund: | 83,090 | 74,467 | 74,983 | 84,226 | 74,500 | 113% | 74,500 | 0 | 74,500 | 100% |

CITY OF FREEPORT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022

418 Capital Equipment

| Account | Actuals | | | | Current | % | Prelim. | Budget | Final | % |
|--|---------|--------|--------|--------|---------|------|---------|--------|--------|--------|
| | 2018 | 2019 | 2020 | 2021 | Budget | Rec. | Budget | Change | Budget | Budget |
| 36200 Miscellaneous Revenues | | | | | | | | | | |
| 36210 Interest Earnings | 218 | 421 | 516 | 297 | 440 | 68% | 400 | | 400 | 91% |
| Group: | 218 | 421 | 516 | 297 | 440 | 68% | 400 | 0 | 400 | 91% |
| 39400 Transfer from General | | | | | | | | | | |
| 39400 Transfer from General | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 100% | 10,000 | | 10,000 | 100% |
| Set aside funds for future equipment purchases | | | | | | | | | | |
| Group: | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 100% | 10,000 | 0 | 10,000 | 100% |
| Fund: | 10,218 | 10,421 | 10,516 | 10,297 | 10,440 | 99% | 10,400 | 0 | 10,400 | 100% |

CITY OF FREEPORT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022

419 Street Lights

| Account | Actuals | | | | Current | % | Prelim. | Budget | Final | % |
|---|---------|--------|--------|--------|---------|------|---------|--------|--------|------|
| | 2018 | 2019 | 2020 | 2021 | Budget | Rec. | Budget | Change | Budget | Old |
| | 2018 | 2019 | 2020 | 2021 | 2021 | 2021 | 22 | 22 | 22 | 22 |
| 36200 Miscellaneous Revenues | | | | | | | | | | |
| 36210 Interest Earnings | 241 | 689 | 979 | 617 | 800 | 77% | 800 | | 800 | 100% |
| Group: | 241 | 689 | 979 | 617 | 800 | 77% | 800 | 0 | 800 | 100% |
| 39400 Transfer from General | | | | | | | | | | |
| 39400 Transfer from General | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 100% | 30,000 | | 30,000 | 100% |
| Set aside funds for future street light purchases | | | | | | | | | | |
| Group: | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 100% | 30,000 | 0 | 30,000 | 100% |
| Fund: | 30,241 | 30,689 | 30,979 | 30,617 | 30,800 | 99% | 30,800 | 0 | 30,800 | 100% |

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CITY OF FREEPORT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022

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420 2021 Project - Storm Water/Street, Water, and Wastewater

| Account | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|------------------------------|---------|------|------|-------|---------|------|---------|--------|--------|--------|
| | 2018 | 2019 | 2020 | 2021 | Budget | Rec. | Budget | Change | Budget | Budget |
| 31000 General Property Taxes | | | | | 2021 | 2021 | 22 | 22 | 22 | 22 |
| 31000 General Property Taxes | | | | | 0 | 0% | 31,000 | | 31,000 | *****% |
| Group: | | | | | 0 | 0% | 31,000 | 0 | 31,000 | *****% |
| 36100 Special Assessments | | | | | | | | | | |
| 36100 Special Assessments | | | | 2,746 | 0 | ***% | | | 0 | 0% |
| Group: | | | | 2,746 | 0 | ***% | 0 | 0 | 0 | 0% |
| Fund: | | | | 2,746 | 0 | ***% | 31,000 | 0 | 31,000 | *****% |

| 601 Water | | | | | | | | | | |
|---|---------|---------|---------|---------|---------|------|---------|--------|---------|--------|
| Account | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
| | 2018 | 2019 | 2020 | 2021 | Budget | Rec. | Budget | Change | Budget | Budget |
| | | | | | 2021 | 2021 | 22 | 22 | 22 | 22 |
| 31300 General Sales and Use Tax | | | | | | | | | | |
| 31300 General Sales and Use Tax | | | | 771 | 0 | ***% | | | 0 | 0% |
| Group: | | | | 771 | 0 | ***% | 0 | 0 | 0 | 0% |
| 33400 State Grants & Aid/PERA | | | | | | | | | | |
| 33400 State Grants & Aid/PERA | 2,625 | | | 8,993 | 0 | ***% | | | 0 | 0% |
| 2018: Source water protection grant | | | | | | | | | | |
| 2021: Source water protection grant (seal wells, install signs) | | | | | | | | | | |
| Group: | 2,625 | | | 8,993 | 0 | ***% | 0 | 0 | 0 | 0% |
| 34000 Charges for Services | | | | | | | | | | |
| 34000 Charges for Services | 121,842 | 122,832 | 127,754 | 126,806 | 123,000 | 103% | 128,000 | | 128,000 | 104% |
| 34050 Hook-up fee | 3,600 | | 1,200 | | 1,200 | 0% | 1,200 | | 1,200 | 100% |
| Group: | 125,442 | 122,832 | 128,954 | 126,806 | 124,200 | 102% | 129,200 | 0 | 129,200 | 104% |
| 36100 Special Assessments | | | | | | | | | | |
| 36100 Special Assessments | 1,348 | 7,790 | 7,827 | 14,948 | 18,000 | 83% | 17,000 | | 17,000 | 94% |
| Group: | 1,348 | 7,790 | 7,827 | 14,948 | 18,000 | 83% | 17,000 | 0 | 17,000 | 94% |
| 36200 Miscellaneous Revenues | | | | | | | | | | |
| 36210 Interest Earnings | 4,133 | 5,946 | 5,891 | 2,908 | 5,000 | 58% | 4,000 | | 4,000 | 80% |
| Group: | 4,133 | 5,946 | 5,891 | 2,908 | 5,000 | 58% | 4,000 | 0 | 4,000 | 80% |
| Fund: | 133,548 | 136,568 | 142,672 | 154,426 | 147,200 | 105% | 150,200 | 0 | 150,200 | 102% |

| 602 Waste Water | | | | | | | | | | |
|------------------------------|---------|---------|---------|---------|---------|------|---------|--------|---------|--------|
| Account | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
| | 2018 | 2019 | 2020 | 2021 | Budget | Rec. | Budget | Change | Budget | Budget |
| | 2018 | 2019 | 2020 | 2021 | 2021 | 2021 | 22 | 22 | 22 | 22 |
| 34000 Charges for Services | | | | | | | | | | |
| 34000 Charges for Services | 132,797 | 134,887 | 136,343 | 122,892 | 131,000 | 94% | 133,000 | | 133,000 | 102% |
| 34050 Hook-up fee | 3,600 | | 2,400 | | 1,200 | 0% | 1,200 | | 1,200 | 100% |
| Group: | 136,397 | 134,887 | 138,743 | 122,892 | 132,200 | 93% | 134,200 | 0 | 134,200 | 102% |
| 36200 Miscellaneous Revenues | | | | | | | | | | |
| 36210 Interest Earnings | 652 | 1,423 | 1,529 | 954 | 1,500 | 64% | 1,300 | | 1,300 | 87% |
| Group: | 652 | 1,423 | 1,529 | 954 | 1,500 | 64% | 1,300 | 0 | 1,300 | 87% |
| Fund: | 137,049 | 136,310 | 140,272 | 123,846 | 133,700 | 93% | 135,500 | 0 | 135,500 | 101% |

CITY OF FREEPORT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022

603 Water - USDA Reserve

| Account | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|-------------------------------|---------|--------|--------|--------|----------------|--------------|--------------|--------------|--------------|--------------|
| | 2018 | 2019 | 2020 | 2021 | Budget 2021 | Rec. 2021 | Budget 22 | Change 22 | Budget 22 | Budget 22 |
| 39700 Transfer from Water | 13,867 | 13,867 | 13,867 | 13,867 | 13,867 | 100% | 13,867 | | 13,867 | 100% |
| Reserve fund required by USDA | | | | | | | | | | |
| Group: | 13,867 | 13,867 | 13,867 | 13,867 | 13,867 | 100% | 13,867 | 0 | 13,867 | 100% |
| Fund: | 13,867 | 13,867 | 13,867 | 13,867 | 13,867 | 100% | 13,867 | 0 | 13,867 | 100% |

604 Waste Water - USDA Reserve

| Account | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|--------------------------------|-----------|-----------|-----------|-----------|----------------|--------------|--------------|--------------|--------------|--------------|
| | 2018 | 2019 | 2020 | 2021 | Budget 2021 | Rec. 2021 | Budget 22 | Change 22 | Budget 22 | Budget 22 |
| 39800 Transfer From WasteWater | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 100% | 2,800 | | 2,800 | 100% |
| Reserve fund required by USDA | | | | | | | | | | |
| Group: | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 100% | 2,800 | 0 | 2,800 | 100% |
| Fund: | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 100% | 2,800 | 0 | 2,800 | 100% |
| Grand Total: | 1,610,303 | 1,319,122 | 1,570,678 | 1,216,190 | 1,362,259 | | 1,374,454 | 0 | 1,374,454 | |

CITY OF FREEPORT
Expenditure Budget Report -- Multi Year Actuals
For the Year: 2022

| 101 General Fund | | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|---|--------------------------|---------|--------|--------|--------|---------|------|---------|---------|--------|--------|
| Account | Object | 2018 | 2019 | 2020 | 2021 | Budget | Exp. | Budget | Changes | Budget | Budget |
| | | 2018 | 2019 | 2020 | 2021 | 2021 | 2021 | 22 | 22 | 22 | 22 |
| 41000 GENERAL GOVERNMENT | | | | | | | | | | | |
| 200 | Postage | 407 | 402 | 291 | 283 | 500 | 57% | 500 | | 500 | 100% |
| 210 | Operating Supplies | 1,617 | 5,158 | 6,747 | 1,151 | 2,000 | 58% | 2,000 | | 2,000 | 100% |
| 2019 includes \$3,400 for 2 new computers and Microsoft Office | | | | | | | | | | | |
| 2020 includes \$4,000 for a portion of the tech equipment not covered by the CARES Act grant | | | | | | | | | | | |
| 220 | Repair & Maint. Supplies | 524 | 355 | 173 | 334 | 750 | 45% | 750 | | 750 | 100% |
| 300 | Professional Services | 7,528 | 7,682 | 4,910 | 5,126 | 8,000 | 64% | 8,000 | | 8,000 | 100% |
| Cleaning \$1,900 + Ehlers continuing disclosure bond report \$800 + TIF reporting \$400 + Web hosting \$600 + Computer services \$1,400 + SEH \$2,000 + BDS online payments \$900 | | | | | | | | | | | |
| 302 | Legal Consulting | 6,385 | 4,740 | 2,725 | 2,013 | 5,500 | 37% | 5,500 | | 5,500 | 100% |
| 305 | Legal Prosecution | | 1,500 | 1,500 | 1,500 | 1,500 | 100% | 1,500 | | 1,500 | 100% |
| Contracted with Stearns County through 2022 | | | | | | | | | | | |
| 320 | Telephone | 1,442 | 1,607 | 1,571 | 1,472 | 1,550 | 95% | 1,650 | | 1,650 | 106% |
| 350 | Notices & Publication | 1,212 | 1,843 | 655 | 973 | 1,000 | 97% | 1,000 | | 1,000 | 100% |
| 2018 includes \$550 for Deputy Treasurer job ads | | | | | | | | | | | |
| 2019 includes \$565 for Admin Assistant job ads | | | | | | | | | | | |
| 2021 includes \$470 for Clerk-Treasurer job ads | | | | | | | | | | | |
| 351 | Periodicals | | | 264 | | 0 | 0% | | | 0 | 0% |
| 2020: Star Post & Herald pd for 3 yrs | | | | | | | | | | | |
| 361 | Liability Insurance | 6,379 | 5,848 | 6,041 | 4,760 | 6,500 | 73% | 6,500 | | 6,500 | 100% |
| 381 | Electric | 1,984 | 2,443 | 2,468 | 2,477 | 2,400 | 103% | 2,400 | | 2,400 | 100% |
| 410 | Rentals | 2,397 | 2,421 | 1,620 | 1,410 | 1,600 | 88% | 1,600 | | 1,600 | 100% |
| Copier \$1,400, Finken \$200 | | | | | | | | | | | |
| 430 | Miscellaneous | 10 | 232 | | | 350 | 0% | 350 | | 350 | 100% |
| 2019: memorial gift | | | | | | | | | | | |
| 433 | Dues | 3,633 | 3,762 | 3,871 | 440 | 3,770 | 12% | 4,000 | | 4,000 | 106% |
| Black Mountain \$3,500, Stearns Cnty Beacon \$50, MAOSC \$450 | | | | | | | | | | | |
| 434 | League Dues | 843 | 880 | 886 | 895 | 870 | 103% | 900 | | 900 | 103% |
| 560 | Furniture and Fixtures | | 657 | | | 0 | 0% | | | 0 | 0% |
| 2019: desk chairs | | | | | | | | | | | |
| 700 | Transfers | 93,000 | | | | 0 | 0% | | | 0 | 0% |
| 2018 includes \$93,000 from Xcel Energy for power line easement | | | | | | | | | | | |
| Account: | | 127,361 | 39,530 | 33,722 | 22,834 | 36,290 | 63% | 36,650 | 0 | 36,650 | 101% |
| 41100 Legislative (Council/Board) | | | | | | | | | | | |
| 100 | Wages and Salaries | 3,265 | 3,990 | 4,480 | 2,030 | 4,320 | 47% | 4,320 | | 4,320 | 100% |
| 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% | 202 | 247 | 278 | 126 | 268 | 47% | 268 | | 268 | 100% |
| 101.41100.100 x 6.2% | | | | | | | | | | | |
| 122 | Cities Share MED 1.45% | 47 | 58 | 65 | 29 | 63 | 46% | 63 | | 63 | 100% |
| 101.41100.100 x 1.45% | | | | | | | | | | | |
| 330 | Training | | 462 | | 175 | 175 | 100% | | | 0 | 0% |
| Newly elected officials training | | | | | | | | | | | |
| 360 | Workers Comp Insurance | 38 | 73 | 80 | 64 | 80 | 80% | 80 | | 80 | 100% |
| Account: | | 3,552 | 4,830 | 4,903 | 2,424 | 4,906 | 49% | 4,731 | 0 | 4,731 | 96% |

CITY OF FREEPORT
Expenditure Budget Report -- Multi Year Actuals
For the Year: 2022

| 101 General Fund | | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|---------------------------------|---|---------|--------|--------|--------|---------|------|---------|---------|--------|--------|
| Account | Object | 2018 | 2019 | 2020 | 2021 | Budget | Exp. | Budget | Changes | Budget | Budget |
| | | 2021 | 2021 | 2021 | 2021 | 2021 | 2021 | 2021 | 2021 | 2021 | 2021 |
| 41300 Executive (Mayor/Manager) | | | | | | | | | | | |
| 100 | Wages and Salaries | 1,250 | 1,440 | 910 | 1,440 | 1,590 | 91% | 1,590 | | 1,590 | 100% |
| | Regular mtgs \$95 x 12 mtgs = \$1,140 | | | | | | | | | | |
| | Special mtgs \$75 x 6 mtgs = \$450 | | | | | | | | | | |
| 121 | Cities FICA 6.2% | 78 | 89 | 56 | 89 | 99 | 90% | 99 | | 99 | 100% |
| | 101.41300.100 x 6.2% | | | | | | | | | | |
| 122 | Cities Share MED 1.45% | 18 | 21 | 13 | 21 | 23 | 91% | 23 | | 23 | 100% |
| | 101.41300.100 x 1.45% | | | | | | | | | | |
| 433 | Dues | 60 | 30 | 30 | 30 | 35 | 86% | 35 | | 35 | 100% |
| | MN Mayors Membership Dues | | | | | | | | | | |
| | Account: | 1,406 | 1,580 | 1,009 | 1,580 | 1,747 | 90% | 1,747 | 0 | 1,747 | 100% |
| 41400 Clerk | | | | | | | | | | | |
| 100 | Wages and Salaries | 47,432 | 54,862 | 51,681 | 44,088 | 51,618 | 85% | 50,336 | | 50,336 | 98% |
| 103 | Assistant's Wages | 17,296 | 20,317 | 19,662 | 19,735 | 19,132 | 103% | 30,745 | | 30,745 | 161% |
| 105 | Misc Compensation | 6,503 | 8,003 | 9,000 | 2,769 | 9,000 | 31% | | | 0 | 0% |
| | Add'l wages for health insurance | | | | | | | | | | |
| 120 | Cities Share PERA | 4,933 | 5,647 | 5,377 | 4,811 | 5,306 | 91% | 6,081 | | 6,081 | 115% |
| 121 | Cities FICA 6.2% | 4,493 | 5,168 | 5,008 | 4,129 | 4,944 | 84% | 5,027 | | 5,027 | 102% |
| 122 | Cities Share MED 1.45% | 1,051 | 1,209 | 1,171 | 966 | 1,156 | 84% | 1,176 | | 1,176 | 102% |
| 130 | Health Insurance | 4,415 | 1,593 | | | 0 | 0% | | | 0 | 0% |
| 131 | Life Insurance | 22 | 21 | 20 | 19 | 24 | 79% | 20 | | 20 | 83% |
| 330 | Training | 295 | 1,411 | | | 1,285 | 0% | 1,285 | | 1,285 | 100% |
| | LMC conf, LMC regional mtg, MCFOA conf, MCFOA region 3 mtgs | | | | | | | | | | |
| 335 | Mileage & Reimb Exp | 101 | 543 | 76 | | 800 | 0% | 800 | | 800 | 100% |
| | LMC conf, LMC regional mtg, MCFOA conf, MCFOA region 3 mtgs | | | | | | | | | | |
| 360 | Workers Comp Insurance | 438 | 563 | 463 | 368 | 450 | 82% | 480 | | 480 | 107% |
| 433 | Dues | 90 | 45 | 45 | 90 | 45 | 200% | 45 | | 45 | 100% |
| | MCFOA | | | | | | | | | | |
| | Account: | 87,069 | 99,382 | 92,503 | 76,975 | 93,760 | 82% | 95,995 | 0 | 95,995 | 102% |
| 41450 Elections | | | | | | | | | | | |
| 105 | Misc Compensation | 1,847 | | 3,931 | | 0 | 0% | 2,000 | | 2,000 | ***** |
| | Election judges | | | | | | | | | | |
| | 2020: March PNP was an extra election and we received \$1,700 from the State to reimburse (see 101.33400) | | | | | | | | | | |
| 210 | Operating Supplies | 1,771 | 1,700 | 1,829 | 1,700 | 1,700 | 100% | 1,800 | | 1,800 | 106% |
| | County charges us \$1700 every year for election equipment. | | | | | | | | | | |
| 335 | Mileage & Reimb Exp | 322 | | 618 | 30 | 40 | 75% | 400 | | 400 | 100% |
| | Election judges & clerk | | | | | | | | | | |
| 350 | Notices & Publication | 230 | 52 | 154 | | 0 | 0% | 200 | | 200 | ***** |
| | Account: | 4,170 | 1,752 | 6,532 | 1,730 | 1,740 | 99% | 4,400 | 0 | 4,400 | 253% |
| 41500 Auditor | | | | | | | | | | | |
| 300 | Professional Services | 500 | 610 | 450 | 475 | 1,000 | 48% | 1,000 | | 1,000 | 100% |
| | BerganKDV & Schlenner Wenner assistance, Stearns County Treasurer audit confirmations | | | | | | | | | | |
| 301 | Audit | 14,380 | 14,380 | 14,400 | 14,400 | 14,400 | 100% | 14,400 | | 14,400 | 100% |
| | Schlenner Wenner audit svcs | | | | | | | | | | |
| | Account: | 14,880 | 14,990 | 14,850 | 14,875 | 15,400 | 97% | 15,400 | 0 | 15,400 | 100% |

CITY OF FREEPORT
Expenditure Budget Report -- Multi Year Actuals
For the Year: 2022

| 101 General Fund | | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|------------------|---|---------|--------|--------|--------|---------|------|---------|---------|--------|--------|
| Account | Object | 2018 | 2019 | 2020 | 2021 | Budget | Exp. | Budget | Changes | Budget | Budget |
| | | 2018 | 2019 | 2020 | 2021 | 2021 | 2021 | 22 | 22 | 22 | 22 |
| 41550 | Assessor | | | | | | | | | | |
| 304 | Assessing Fees | 4,797 | 4,824 | 4,827 | 4,816 | 4,900 | 98% | 4,900 | | 4,900 | 100% |
| | Account: | 4,797 | 4,824 | 4,827 | 4,816 | 4,900 | 98% | 4,900 | 0 | 4,900 | 100% |
| 41800 | Planning / Zoning | | | | | | | | | | |
| 300 | Professional Services | | 1,144 | 92 | | 1,000 | 0% | 1,000 | | 1,000 | 100% |
| 350 | Notices & Publication | | | | | 250 | 0% | 250 | | 250 | 100% |
| 429 | County Recording Fees | | 46 | | | 0 | 0% | | | 0 | 0% |
| | Account: | | 1,190 | 92 | | 1,250 | 0% | 1,250 | 0 | 1,250 | 100% |
| 42050 | Building Official | | | | | | | | | | |
| 310 | Contractor | 4,899 | 2,864 | 3,561 | | 4,000 | 0% | 4,000 | | 4,000 | 100% |
| 436 | State Surcharge | 227 | 201 | 218 | 76 | 600 | 13% | 300 | | 300 | 50% |
| | Account: | 5,126 | 3,065 | 3,779 | 76 | 4,600 | 2% | 4,300 | 0 | 4,300 | 93% |
| 42200 | Fire & Rescue | | | | | | | | | | |
| 700 | Transfers | 40,207 | 42,056 | 45,500 | 44,070 | 44,070 | 100% | 43,107 | | 43,107 | 98% |
| | City's fire protection contract | | | | | | | | | | |
| | Account: | 40,207 | 42,056 | 45,500 | 44,070 | 44,070 | 100% | 43,107 | 0 | 43,107 | 98% |
| 42800 | Civil Defense | | | | | | | | | | |
| 310 | Contractor | | 329 | | | 0 | 0% | | | 0 | 0% |
| | Account: | | 329 | | | 0 | ***% | 0 | 0 | 0 | 0% |
| 43000 | Public Works | | | | | | | | | | |
| 100 | Wages and Salaries | 44,240 | 46,150 | 49,019 | 43,172 | 48,962 | 88% | 53,768 | | 53,768 | 110% |
| 103 | Assistant's Wages | 2,208 | 3,958 | 2,538 | 1,575 | 3,401 | 46% | 3,401 | | 3,401 | 100% |
| 105 | Misc Compensation | 9,000 | 9,000 | 9,000 | 8,308 | 9,000 | 92% | 9,000 | | 9,000 | 100% |
| | Add'l wages for health insurance | | | | | | | | | | |
| 120 | Cities Share PERA | 3,374 | 3,457 | 3,675 | 3,261 | 3,672 | 89% | 4,033 | | 4,033 | 110% |
| 121 | Cities FICA 6.2% | 3,558 | 3,654 | 3,751 | 3,289 | 3,805 | 86% | 4,102 | | 4,102 | 108% |
| 122 | Cities Share MED 1.45% | 832 | 855 | 877 | 769 | 889 | 87% | 960 | | 960 | 108% |
| 131 | Life Insurance | 22 | 20 | 20 | 19 | 24 | 79% | 20 | | 20 | 83% |
| 240 | Clothing Replacement | 211 | 185 | 223 | | 200 | 0% | 200 | | 200 | 100% |
| 330 | Training | 20 | | | | 20 | 0% | 20 | | 20 | 100% |
| | LMC Safety & Loss Control Workshop + other possible trainings | | | | | | | | | | |
| 333 | Physicals | | 80 | | | 0 | 0% | | | 0 | 0% |
| 335 | Mileage & Reimb Exp | 100 | 32 | 81 | | 100 | 0% | 100 | | 100 | 100% |
| 360 | Workers Comp Insurance | 1,923 | 4,151 | 3,811 | 2,981 | 3,950 | 75% | 3,950 | | 3,950 | 100% |
| 510 | Capital Expenditures | | | 6,650 | | 0 | 0% | | | 0 | 0% |
| | 2020: 1/3 of the cost of a new SCADA computer | | | | | | | | | | |
| 550 | Motor Vehicles | | | 600 | | 0 | 0% | | | 0 | 0% |
| | 2020: 2001 Dodge Grand Caravan | | | | | | | | | | |
| 700 | Transfers | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 100% | 10,000 | | 10,000 | 100% |
| | Set aside funds for future equipment purchases | | | | | | | | | | |
| | Account: | 75,488 | 81,542 | 90,245 | 73,374 | 84,023 | 87% | 89,554 | 0 | 89,554 | 107% |

CITY OF FREEPORT
Expenditure Budget Report -- Multi Year Actuals
For the Year: 2022

| 101 General Fund | | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|---|--------------------------|---------|---------|---------|---------|---------|------|---------|---------|---------|--------|
| Account | Object | 2018 | 2019 | 2020 | 2021 | Budget | Exp. | Budget | Changes | Budget | Budget |
| | | 2021 | 2021 | 2021 | 2021 | 2021 | 2021 | 22 | 22 | 22 | 22 |
| 43100 Highways, Streets & Roadways | | | | | | | | | | | |
| 210 | Operating Supplies | 1,331 | 1,572 | 867 | 590 | 2,000 | 30% | 2,000 | | 2,000 | 100% |
| 215 | Gas & Oil | 4,687 | 5,958 | 3,149 | 2,735 | 5,000 | 55% | 5,000 | | 5,000 | 100% |
| 220 | Repair & Maint. Supplies | 684 | 1,051 | 2,406 | 729 | 1,500 | 49% | 1,500 | | 1,500 | 100% |
| 225 | Street Materials | 1,117 | 8,889 | 6,010 | 12,673 | 14,000 | 91% | 14,000 | | 14,000 | 100% |
| Crack sealing \$12,000, dust control \$1,200, road patch \$800 | | | | | | | | | | | |
| 2019: \$7,500 for crack sealing because it wasn't done in 2018 | | | | | | | | | | | |
| 300 | Professional Services | 1,894 | 175 | | | 2,000 | 0% | 2,000 | | 2,000 | 100% |
| 2018: SEH fees for Industrial Park paving & tiling | | | | | | | | | | | |
| 311 | Outside Maintenance | 1,195 | 347 | 13,153 | 1,254 | 15,000 | 8% | 15,000 | | 15,000 | 100% |
| 2020 includes \$10,000 for Welle pond cleanout | | | | | | | | | | | |
| 320 | Telephone | 715 | 598 | 508 | 456 | 500 | 91% | 500 | | 500 | 100% |
| Public Works cell phone | | | | | | | | | | | |
| 361 | Liability Insurance | 2,263 | 2,592 | 2,504 | 2,288 | 2,700 | 85% | 2,700 | | 2,700 | 100% |
| 381 | Electric | 1,287 | 1,125 | 1,311 | 912 | 1,400 | 65% | 1,400 | | 1,400 | 100% |
| 382 | Heating Gas | 810 | 789 | 785 | 613 | 900 | 68% | 900 | | 900 | 100% |
| 383 | Garbage | 2,031 | 1,614 | 1,614 | 1,384 | 1,620 | 85% | 1,620 | | 1,620 | 100% |
| \$135 x 12 months | | | | | | | | | | | |
| 2018 includes \$393 for Loehrer cleanup | | | | | | | | | | | |
| 401 | Truck Repairs | 4,313 | 8,365 | 4,879 | 3,668 | 7,000 | 52% | 7,000 | | 7,000 | 100% |
| 2019: \$4000 is plow truck hydraulic pump, \$1100 is F-350 tires | | | | | | | | | | | |
| 410 | Rentals | 108 | 96 | 96 | 94 | 100 | 94% | 100 | | 100 | 100% |
| Water cooler rental | | | | | | | | | | | |
| 430 | Miscellaneous | 3,132 | 6,356 | 175 | 127 | 950 | 13% | 950 | | 950 | 100% |
| 2018: Christmas banner lights - offset by Lions donation in 101.36230 in 2019 | | | | | | | | | | | |
| 2019: \$3487 Christmas street decorations - offset by Lions donation. \$2868 Sauk River Watershed District assessment | | | | | | | | | | | |
| 431 | Permits/License | 384 | | 138 | | 140 | 0% | 140 | | 140 | 100% |
| Vehicle license renewal fees | | | | | | | | | | | |
| 433 | Dues | -106 | | | | 0 | 0% | | | 0 | 0% |
| 580 | Other Equipment | | 16,864 | 197 | 1,268 | 0 | ***% | | | 0 | 0% |
| 2019: Electronic speed limit signs - offset by donations | | | | | | | | | | | |
| 2020: Pedestrian crossing sign | | | | | | | | | | | |
| 2021: \$515 Pedestrian crossing signs, \$753 28 street signs - paid for by Lions donation | | | | | | | | | | | |
| 700 | Transfers | 72,000 | 72,000 | 72,000 | 72,000 | 72,000 | 100% | 72,000 | | 72,000 | 100% |
| Set aside funds for future street improvement | | | | | | | | | | | |
| Account: | | 97,845 | 128,391 | 109,792 | 100,791 | 126,810 | 79% | 126,810 | 0 | 126,810 | 100% |
| 43160 Street Lighting | | | | | | | | | | | |
| 300 | Professional Services | 210 | | | | 300 | 0% | 300 | | 300 | 100% |
| 311 | Outside Maintenance | 2,526 | 2,702 | 525 | 1,029 | 1,200 | 86% | 1,200 | | 1,200 | 100% |
| 381 | Electric | 19,242 | 18,297 | 18,725 | 16,288 | 20,000 | 81% | 20,000 | | 20,000 | 100% |
| 700 | Transfers | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 100% | 30,000 | | 30,000 | 100% |
| Set aside funds for future street light purchases | | | | | | | | | | | |
| Account: | | 51,978 | 50,999 | 49,250 | 47,317 | 51,500 | 92% | 51,500 | 0 | 51,500 | 100% |

CITY OF FREEPORT
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| 101 General Fund | | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|------------------|---|---------|---------|---------|---------|---------|------|---------|---------|---------|--------|
| Account | Object | 2018 | 2019 | 2020 | 2021 | Budget | Exp. | Budget | Changes | Budget | Budget |
| | | 2018 | 2019 | 2020 | 2021 | 2021 | 2021 | 22 | 22 | 22 | 22 |
| 45100 | Recreation | | | | | | | | | | |
| 210 | Operating Supplies | 1,413 | 3,000 | | | 0 | 0% | | | 0 | 0% |
| | Winter rec program | | | | | | | | | | |
| | Account: | 1,413 | 3,000 | | | 0 | ***% | 0 | 0 | 0 | 0% |
| 45200 | Parks | | | | | | | | | | |
| 210 | Operating Supplies | 412 | 554 | 108 | 218 | 500 | 44% | 500 | | 500 | 100% |
| | Paper towels, toilet paper, soap | | | | | | | | | | |
| 220 | Repair & Maint. Supplies | 1,684 | 2,103 | 1,323 | 328 | 2,500 | 13% | 2,500 | | 2,500 | 100% |
| 260 | Park Maintenance | 104 | 656 | 151 | 574 | 1,000 | 57% | 1,000 | | 1,000 | 100% |
| | Mulch, playground equipment | | | | | | | | | | |
| 311 | Outside Maintenance | 50 | | | | 0 | 0% | | | 0 | 0% |
| 361 | Liability Insurance | 5,118 | 5,304 | 5,667 | 4,608 | 6,150 | 75% | 6,150 | | 6,150 | 100% |
| 435 | SR Citizen Building | 1,194 | 865 | 15 | 4,250 | 2,000 | 213% | 2,000 | | 2,000 | 100% |
| | 2021: Senior Center sidewalk - offset by \$2,238 Lions donation | | | | | | | | | | |
| 700 | Transfers | 5,000 | 5,500 | 5,500 | 6,000 | 6,000 | 100% | 6,000 | | 6,000 | 100% |
| | Set aside funds for future south end park | | | | | | | | | | |
| | Account: | 13,562 | 14,982 | 12,764 | 15,978 | 18,150 | 88% | 18,150 | 0 | 18,150 | 100% |
| | Fund: | 528,854 | 492,442 | 469,768 | 406,840 | 489,146 | 83% | 498,494 | 0 | 498,494 | 102% |

| 225 AFSA Fund | | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|---------------|--|---------|--------|--------|--------|---------|------|---------|---------|--------|--------|
| Account | Object | 2018 | 2019 | 2020 | 2021 | Budget | Exp. | Budget | Changes | Budget | Budget |
| | | 2021 | 2021 | 2021 | 2021 | 2021 | 2021 | 22 | 22 | 22 | 22 |
| 42200 | Fire & Rescue | | | | | | | | | | |
| 100 | Wages and Salaries | 7,788 | 4,380 | 4,380 | | 4,400 | 0% | 4,880 | | 4,880 | 111% |
| | 2022: \$500 raise for chief | | | | | | | | | | |
| 115 | Training | 17,274 | 15,012 | 11,754 | | 16,200 | 0% | 16,200 | | 16,200 | 100% |
| | 2018 & 2019 were high because there were 4 new firefighters going through training | | | | | | | | | | |
| 116 | Fire Calls | 3,240 | 3,516 | 6,792 | | 3,800 | 0% | 3,800 | | 3,800 | 100% |
| 117 | Rescue Calls | 7,524 | 6,708 | 9,078 | | 7,300 | 0% | 7,300 | | 7,300 | 100% |
| 121 | Cities FICA 6.2% | 2,221 | 1,836 | 1,984 | | 1,965 | 0% | 1,965 | | 1,965 | 100% |
| | 31,700 estimated wages x FICA rate | | | | | | | | | | |
| 122 | Cities Share MED 1.45% | 520 | 429 | 464 | | 460 | 0% | 460 | | 460 | 100% |
| | 31,700 estimated wages x Medicare rate | | | | | | | | | | |
| 140 | Unemployment Compensation | | | 13 | | 0 | 0% | | | 0 | 0% |
| 200 | Postage | | | 9 | | 0 | 0% | | | 0 | 0% |
| 210 | Operating Supplies | 10,189 | 1,506 | 14,566 | 6,119 | 4,000 | 153% | 4,000 | | 4,000 | 100% |
| | 2018: \$4,672 is offset by Albany Telephone donation from 2017 (bldg & equip fund) | | | | | | | | | | |
| | 2020: \$11,000 is for 5 radios paid for by donation from City of St. Rosa and Millwood Township | | | | | | | | | | |
| 215 | Gas & Oil | 1,488 | 1,155 | 1,629 | 2,382 | 2,500 | 95% | 2,500 | | 2,500 | 100% |
| 220 | Repair & Maint. Supplies | 904 | 965 | 1,007 | 1,180 | 3,000 | 39% | 3,000 | | 3,000 | 100% |
| 240 | Clothing Replacement | 230 | 55,219 | 22,943 | 205 | 7,000 | 3% | 7,000 | | 7,000 | 100% |
| | 2019: purchased 23 sets of turnout gear | | | | | | | | | | |
| | 2020: \$20,925 replace 9 sets of turnout gear that were damaged. Paid for by insurance. | | | | | | | | | | |
| 245 | Radio/Pager Repair | 568 | 1,258 | 2,379 | 1,888 | 1,500 | 126% | 1,500 | | 1,500 | 100% |
| 300 | Professional Services | 2,412 | 1,774 | 3,353 | 1,829 | 3,000 | 61% | 3,000 | | 3,000 | 100% |
| | FEMA grant writer, Expert T Billing, Schlenner Wenner quarterly payroll reporting for Relief Assoc | | | | | | | | | | |
| 301 | Audit | 3,995 | 4,125 | 4,310 | 4,760 | 4,400 | 108% | 5,500 | | 5,500 | 125% |
| | In Feb 2021, we were informed that fire relief's audit would be more extensive because of the amount of investments reached a certain threshold. | | | | | | | | | | |
| 302 | Legal Consulting | 173 | 60 | | | 500 | 0% | 500 | | 500 | 100% |
| 311 | Outside Maintenance | | 3,412 | | | 0 | 0% | | | 0 | 0% |
| | 2019: dehumidification system at fire hall and LED lights | | | | | | | | | | |
| 315 | Fire Dept Aid 2% | 19,578 | 19,986 | 23,606 | 24,552 | 23,100 | 106% | 23,202 | | 23,202 | 100% |
| | = to amount budgeted to receive from State (225.33400) + \$5202 annual relief association contribution | | | | | | | | | | |
| 320 | Telephone | 1,133 | 1,214 | 1,218 | 1,163 | 1,300 | 89% | 1,300 | | 1,300 | 100% |
| 330 | Training | 2,700 | 10,875 | 4,535 | 7,030 | 4,000 | 176% | 4,000 | | 4,000 | 100% |
| | 2019: extra training offset by State reimbursement (225.33420) | | | | | | | | | | |
| 332 | State/Chief Conference | 600 | 975 | | 900 | 900 | 100% | 900 | | 900 | 100% |
| 333 | Physicals | 1,075 | 2,066 | 858 | | 300 | 0% | 2,300 | | 2,300 | 767% |
| | 2019: Had someone come to do everyone's physicals at one time - will do every 3 years. | | | | | | | | | | |
| | 2021: Budgeted for 3 new hires. | | | | | | | | | | |
| | 2022: All firefighter physicals are done every 3 years | | | | | | | | | | |
| 335 | Mileage & Reimb Exp | 1,455 | 2,125 | 30 | 2,618 | 2,000 | 131% | 1,000 | | 1,000 | 50% |

CITY OF FREEPORT
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225 AFSA Fund

| Account | Object | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|--|------------------------|---------|---------|---------|---------|---------|------|---------|---------|---------|--------|
| | | 2018 | 2019 | 2020 | 2021 | Budget | Exp. | Budget | Changes | Budget | Budget |
| 360 | Workers Comp Insurance | 4,116 | 4,269 | 4,533 | 3,554 | 5,000 | 71% | 5,000 | | 5,000 | 100% |
| 361 | Liability Insurance | 2,694 | 2,848 | 3,166 | 2,461 | 3,000 | 82% | 3,000 | | 3,000 | 100% |
| 381 | Electric | 2,215 | 2,408 | 2,325 | 2,164 | 2,500 | 87% | 2,500 | | 2,500 | 100% |
| 382 | Heating Gas | 1,386 | 1,203 | 1,028 | 1,102 | 1,750 | 63% | 1,300 | | 1,300 | 74% |
| 383 | Garbage | 367 | 301 | 165 | 142 | 400 | 36% | 400 | | 400 | 100% |
| 384 | Water | 349 | 1,022 | 553 | 432 | 1,000 | 43% | 500 | | 500 | 50% |
| 401 | Truck Repairs | 9,604 | 10,146 | 7,737 | 9,206 | 7,500 | 123% | 8,000 | | 8,000 | 107% |
| 2019: \$3,600 was to install chevrons on back of trucks. Offset by \$1,000 donation. | | | | | | | | | | | |
| 430 | Miscellaneous | 1,300 | 2,900 | 2,088 | 4,686 | 500 | 937% | 500 | | 500 | 100% |
| 433 | Dues | 55 | 410 | 410 | 450 | 600 | 75% | 600 | | 600 | 100% |
| 550 | Motor Vehicles | | | 5,000 | | 0 | 0% | | | 0 | 0% |
| 2020: side-by-side ATV | | | | | | | | | | | |
| 580 | Other Equipment | | | 16,103 | 134,914 | 0 | ***% | | | 0 | 0% |
| 700 | Transfers | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 100% | 3,500 | | 3,500 | 100% |
| Transfer to General Fund | | | | | | | | | | | |
| | Account: | 110,653 | 167,603 | 161,516 | 217,237 | 117,375 | 185% | 119,607 | 0 | 119,607 | 102% |
| | Fund: | 110,653 | 167,603 | 161,516 | 217,237 | 117,375 | 185% | 119,607 | 0 | 119,607 | 102% |

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245 CARES Act COVID-19 Relief Grant

| Account | Object | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|---------|---------------------------------------|---------|------|--------|------|---------|------|---------|---------|--------|--------|
| | | 2018 | 2019 | 2020 | 2021 | Budget | Exp. | Budget | Changes | Budget | Budget |
| ----- | | | | | | | | | | | |
| 41990 | Other General Government - CARES | | | | | | | | | | |
| 100 | Wages and Salaries | | | 8 | | 0 | 0% | | | 0 | 0% |
| 103 | Assistant's Wages | | | 365 | | 0 | 0% | | | 0 | 0% |
| 200 | Postage | | | 28 | | 0 | 0% | | | 0 | 0% |
| 210 | Operating Supplies | | | 5,023 | | 0 | 0% | | | 0 | 0% |
| 302 | Legal Consulting | | | 300 | | 0 | 0% | | | 0 | 0% |
| 410 | Rentals | | | 3 | | 0 | 0% | | | 0 | 0% |
| 430 | Miscellaneous | | | 78,985 | | 0 | 0% | | | 0 | 0% |
| | Account: | | | 84,712 | | 0 | ***% | 0 | 0 | 0 | 0% |
| 41995 | Election Expense - CARES | | | | | | | | | | |
| 210 | Operating Supplies | | | 46 | | 0 | 0% | | | 0 | 0% |
| | Account: | | | 46 | | 0 | ***% | 0 | 0 | 0 | 0% |
| 42870 | Other Public Safety - CARES | | | | | | | | | | |
| 140 | Unemployment Compensation | | | 294 | | 0 | 0% | | | 0 | 0% |
| 210 | Operating Supplies | | | 76 | | 0 | 0% | | | 0 | 0% |
| | Account: | | | 370 | | 0 | ***% | 0 | 0 | 0 | 0% |
| 49295 | CARES Expenses (for Enterprise Funds) | | | | | | | | | | |
| 210 | Operating Supplies | | | 525 | | 0 | 0% | | | 0 | 0% |
| | Account: | | | 525 | | 0 | ***% | 0 | 0 | 0 | 0% |
| | Fund: | | | 85,653 | | 0 | 0% | 0 | 0 | 0 | 0% |

CITY OF FREEPORT
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246 American Rescue Plan COVID-19 Grant

| Account | Object | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|---------|-----------------------|---------|------|------|------|---------|------|---------|---------|--------|--------|
| | | 2018 | 2019 | 2020 | 2021 | Budget | Exp. | Budget | Changes | Budget | Budget |
| 41000 | GENERAL GOVERNMENT | | | | | | | | | | |
| 210 | Operating Supplies | | | | 594 | 0 | ***% | | | 0 | 0% |
| 300 | Professional Services | | | | 72 | 0 | ***% | | | 0 | 0% |
| | Account: | | | | 666 | 0 | ***% | 0 | 0 | 0 | 0% |
| | Fund: | | | | 666 | 0 | ***% | 0 | 0 | 0 | 0% |

CITY OF FREEPORT
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265 TIF Swany White

| Account | Object | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|---------|--------------------|---------|-------|-------|-------|---------|------|---------|---------|--------|--------|
| | | 2018 | 2019 | 2020 | 2021 | Budget | Exp. | Budget | Changes | Budget | Budget |
| 46508 | TIF District Swany | | | | | | | | | | |
| 640 | TIF Payment | 2,984 | 2,757 | 2,930 | 1,460 | 3,000 | 49% | 3,000 | | 3,000 | 100% |
| | Account: | 2,984 | 2,757 | 2,930 | 1,460 | 3,000 | 49% | 3,000 | 0 | 3,000 | 100% |
| | Fund: | 2,984 | 2,757 | 2,930 | 1,460 | 3,000 | 49% | 3,000 | 0 | 3,000 | 100% |

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| 300 EDA | | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|---------|--|---------|-------|--------|-------|---------|------|---------|---------|--------|--------|
| Account | Object | 2018 | 2019 | 2020 | 2021 | Budget | Exp. | Budget | Changes | Budget | Budget |
| | | 2018 | 2019 | 2020 | 2021 | 2021 | 2021 | 22 | 22 | 22 | 22 |
| 46500 | EDA Operations | | | | | | | | | | |
| 210 | Operating Supplies | 214 | 265 | 91 | 210 | 150 | 140% | 200 | | 200 | 133% |
| | EDA meeting meals | | | | | | | | | | |
| 300 | Professional Services | 17,923 | 977 | | 310 | 3,800 | 8% | 3,800 | | 3,800 | 100% |
| | 2018 \$5,000 housing study, \$923 SEH, \$12,000 Ehlers set up TIF district | | | | | | | | | | |
| | 2019 SEH | | | | | | | | | | |
| 302 | Legal Consulting | 1,848 | 708 | | | 1,000 | 0% | 1,000 | | 1,000 | 100% |
| 335 | Mileage & Reimb Exp | | | | | 90 | 0% | 90 | | 90 | 100% |
| 360 | Workers Comp Insurance | | | | | 50 | 0% | | | 0 | 0% |
| 429 | County Recording Fees | | | | | 50 | 0% | 50 | | 50 | 100% |
| 430 | Miscellaneous | | | 836 | 138 | 2,000 | 7% | 2,000 | | 2,000 | 100% |
| 700 | Transfers | 5,000 | 5,000 | 30,000 | 5,000 | 5,000 | 100% | 5,000 | | 5,000 | 100% |
| | Transfer to General Fund | | | | | | | | | | |
| | 2020 includes a \$25,000 donation to paint the old water tower | | | | | | | | | | |
| | Account: | 24,985 | 6,950 | 30,927 | 5,658 | 12,140 | 47% | 12,140 | 0 | 12,140 | 100% |
| | Fund: | 24,985 | 6,950 | 30,927 | 5,658 | 12,140 | 47% | 12,140 | 0 | 12,140 | 100% |

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326 Bonds, 2013 (Refunding of Main St Improvements)

| Account | Object | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|---------|--------------------|---------|---------|---------|---------|---------|------|---------|---------|--------|--------|
| | | 2018 | 2019 | 2020 | 2021 | Budget | Exp. | Budget | Changes | Budget | Budget |
| 47000 | Debt Service | | | | | | | | | | |
| 600 | Bond Principal | 120,000 | 120,000 | 125,000 | 125,000 | 125,000 | 100% | | | | 0 0% |
| 610 | Bond Interest | 8,600 | 6,200 | 3,750 | 1,250 | 1,250 | 100% | | | | 0 0% |
| 620 | Fiscal Agents Fees | 495 | 495 | 495 | 495 | 495 | 100% | | | | 0 0% |
| | Account: | 129,095 | 126,695 | 129,245 | 126,745 | 126,745 | 100% | 0 | 0 | | 0 0% |
| | Fund: | 129,095 | 126,695 | 129,245 | 126,745 | 126,745 | 100% | 0 | 0 | | 0 0% |

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331 Bonds, 2012 (Refunding of Industrial Park)

| Account | Object | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|---------|--------------------|---------|---------|---------|---------|---------|------|---------|---------|---------|--------|
| | | 2018 | 2019 | 2020 | 2021 | Budget | Exp. | Budget | Changes | Budget | Budget |
| 47000 | Debt Service | | | | | | | | | | |
| 600 | Bond Principal | 165,000 | 170,000 | 170,000 | 175,000 | 175,000 | 100% | 180,000 | | 180,000 | 103% |
| 610 | Bond Interest | 15,209 | 12,443 | 9,340 | 5,888 | 5,888 | 100% | 2,025 | | 2,025 | 34% |
| 620 | Fiscal Agents Fees | 495 | 495 | 495 | 495 | 495 | 100% | 495 | | 495 | 100% |
| 700 | Transfers | 93,000 | | | | 0 | 0% | | | 0 | 0% |
| | Account: | 273,704 | 182,938 | 179,835 | 181,383 | 181,383 | 100% | 182,520 | 0 | 182,520 | 101% |
| | Fund: | 273,704 | 182,938 | 179,835 | 181,383 | 181,383 | 100% | 182,520 | 0 | 182,520 | 101% |

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13:34:49

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407 2006 Small Cities Grant

| Account | Object | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old | |
|----------------------|-----------------------|---------|------|------|------|---------|------|---------|---------|--------|--------|----|
| | | 2018 | 2019 | 2020 | 2021 | Budget | Exp. | Budget | Changes | Budget | Budget | |
| | | 2018 | 2019 | 2020 | 2021 | 2021 | 2021 | 22 | 22 | 22 | 22 | |
| ----- | | | | | | | | | | | | |
| 46500 EDA Operations | | | | | | | | | | | | |
| 429 | County Recording Fees | | | 138 | | 0 | 0% | | | | 0 | 0% |
| | Account: | | | 138 | | 0 | ***% | 0 | 0 | | 0 | 0% |
| | Fund: | | | 138 | | 0 | 0% | 0 | 0 | | 0 | 0% |
| ----- | | | | | | | | | | | | |

416 Bucket Fund - Old Tower Preservation

| Account | Object | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|---------|------------------------------|---------|------|--------|------|---------|------|---------|---------|--------|--------|
| | | 2018 | 2019 | 2020 | 2021 | Budget | Exp. | Budget | Changes | Budget | Budget |
| ----- | | | | | | | | | | | |
| 43100 | Highways, Streets & Roadways | | | | | | | | | | |
| 300 | Professional Services | | | 1,206 | | 0 | 0% | _____ | _____ | | 0 0% |
| | 2020: paint old water tower | | | | | | | | | | |
| 311 | Outside Maintenance | | | 33,000 | | 0 | 0% | _____ | _____ | | 0 0% |
| | 2020: paint old water tower | | | | | | | | | | |
| | Account: | | | 34,206 | | 0 | ***% | 0 | 0 | | 0 0% |
| | Fund: | | | 34,206 | | 0 | 0% | 0 | 0 | | 0 0% |
| | | | | | | | | | | | % |

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417 Street Improvements

| Account | Object | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|---------|-------------------------------------|---------|------|------|------|---------|------|---------|---------|---------|--------|
| | | 2018 | 2019 | 2020 | 2021 | Budget | Exp. | Budget | Changes | Budget | Budget |
| ----- | | | | | | | | | | | |
| 43100 | Highways, Streets & Roadways | | | | | | | | | | |
| 225 | Street Materials | 1,050 | | | | 0 | 0% | | | 0 | 0% |
| 311 | Outside Maintenance | 53,342 | | | | 3,000 | 0% | 220,000 | | 220,000 | 7333% |
| | 2018: Indust Park cul-de-sac paving | | | | | | | | | | |
| | 2022: 7th Street SE | | | | | | | | | | |
| | Account: | 54,392 | | | | 3,000 | 0% | 220,000 | 0 | 220,000 | 7333% |
| | Fund: | 54,392 | | | | 3,000 | 0% | 220,000 | 0 | 220,000 | 7333% |

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420 2021 Project - Storm Water/Street, Water, and Wastewater

| Account | Object | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|---------|------------------------------|---------|------|--------|---------|---------|------|---------|---------|--------|--------|
| | | 2018 | 2019 | 2020 | 2021 | Budget | Exp. | Budget | Changes | Budget | Budget |
| ----- | | | | | | | | | | | |
| 43100 | Highways, Streets & Roadways | | | | | | | | | | |
| 200 | Postage | | | 90 | | 0 | 0% | | | 0 | 0% |
| 300 | Professional Services | | | 40,540 | 282,594 | 0 | ***% | 31,000 | | 31,000 | ****% |
| 302 | Legal Consulting | | | 125 | 725 | 0 | ***% | | | 0 | 0% |
| 310 | Contractor | | | | 175,299 | 0 | ***% | | | 0 | 0% |
| 350 | Notices & Publication | | | 132 | 522 | 0 | ***% | | | 0 | 0% |
| 431 | Permits/License | | | | 1,150 | 0 | ***% | | | 0 | 0% |
| | Account: | | | 40,887 | 460,290 | 0 | ***% | 31,000 | 0 | 31,000 | ****% |
| | Fund: | | | 40,887 | 460,290 | 0 | ***% | 31,000 | 0 | 31,000 | ****% |
| | | | | | | | | | | | % |

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| 601 Water | | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|---|--------------------------|---------|---------|---------|---------|---------|------|---------|---------|---------|--------|
| Account | Object | 2018 | 2019 | 2020 | 2021 | Budget | Exp. | Budget | Changes | Budget | Budget |
| | | 2021 | 2021 | 2021 | 2021 | 2021 | 2021 | 22 | 22 | 22 | 22 |
| 43225 Water | | | | | | | | | | | |
| 200 | Postage | 848 | 844 | 848 | 759 | 900 | 84% | 900 | | 900 | 100% |
| 210 | Operating Supplies | 2,162 | 1,204 | 166 | 1,287 | 1,500 | 86% | 1,500 | | 1,500 | 100% |
| 220 | Repair & Maint. Supplies | 550 | 962 | 875 | 2,150 | 1,000 | 215% | 1,000 | | 1,000 | 100% |
| 2021 includes \$1874 for well house double-check valve | | | | | | | | | | | |
| 300 | Professional Services | 95 | 1,046 | 92 | 139 | 500 | 28% | 500 | | 500 | 100% |
| 311 | Outside Maintenance | | 2,290 | 10,500 | 8,925 | 3,000 | 298% | 3,000 | | 3,000 | 100% |
| Water tower maint \$2,500, Other \$500 | | | | | | | | | | | |
| 2020 includes \$3,500 to fix concrete at bottom of new tower and \$7,000 to paint new water tower belly | | | | | | | | | | | |
| 2021 includes \$8,925 to seal 2 wells - paid for by MDH grant | | | | | | | | | | | |
| 320 | Telephone | 221 | 240 | 251 | 246 | 250 | 98% | 250 | | 250 | 100% |
| 330 | Training | 115 | 248 | 380 | 250 | 250 | 100% | 250 | | 250 | 100% |
| MRWA Technical Conf, Refresher & Exam | | | | | | | | | | | |
| 335 | Mileage & Reimb Exp | 35 | 160 | | | 170 | 0% | 170 | | 170 | 100% |
| 350 | Notices & Publication | 827 | 594 | 672 | 22 | 700 | 3% | 700 | | 700 | 100% |
| 361 | Liability Insurance | 760 | 774 | 832 | 701 | 950 | 74% | 950 | | 950 | 100% |
| 381 | Electric | 6,345 | 5,557 | 6,106 | 5,458 | 6,000 | 91% | 6,000 | | 6,000 | 100% |
| 420 | Depreciation | 71,080 | 71,080 | 71,372 | | 71,080 | 0% | 71,400 | | 71,400 | 100% |
| 430 | Miscellaneous | | | | | 250 | 0% | 250 | | 250 | 100% |
| 431 | Permits/License | 2,092 | 2,090 | 3,129 | 2,412 | 3,150 | 77% | 3,150 | | 3,150 | 100% |
| 2020: Fees are higher because the Dept of Health raised the drinking water service connection fee as of 1/1/20. | | | | | | | | | | | |
| 433 | Dues | 2,220 | 2,057 | 2,211 | 1,040 | 2,150 | 48% | 2,150 | | 2,150 | 100% |
| Black Mountain \$850, MRWA \$300, City well facility fees \$200, Badger Meter renewal \$800 | | | | | | | | | | | |
| 440 | Chemical Purification | 3,417 | 2,687 | 4,937 | 2,776 | 3,500 | 79% | 3,500 | | 3,500 | 100% |
| 450 | Sales Tax | | | | 1,098 | 1,000 | 110% | | | 0 | 0% |
| For water sold to commercial customers | | | | | | | | | | | |
| 460 | Lab Testing | | | 30 | 30 | 20 | 150% | 20 | | 20 | 100% |
| 600 | Bond Principal | | | | 42,000 | 42,000 | 100% | 42,000 | | 42,000 | 100% |
| 2022: USDA loan \$27,000 + 2013A \$15,000 | | | | | | | | | | | |
| 610 | Bond Interest | 31,380 | 30,561 | 29,805 | 29,720 | 29,785 | 100% | 28,850 | | 28,850 | 97% |
| 2022: USDA loan \$23,040 + 2013A \$5,810 | | | | | | | | | | | |
| 700 | Transfers | 54,867 | 54,867 | 54,867 | 54,867 | 54,867 | 100% | 54,867 | | 54,867 | 100% |
| 2017-2020: Transfer to General Fund \$41,000; Transfer to USDA Water Reserve Fund \$13,867. | | | | | | | | | | | |
| Account: | | 177,014 | 177,261 | 187,073 | 153,880 | 223,022 | 69% | 221,407 | 0 | 221,407 | 99% |
| Fund: | | 177,014 | 177,261 | 187,073 | 153,880 | 223,022 | 69% | 221,407 | 0 | 221,407 | 99% |

CITY OF FREEPORT
Expenditure Budget Report -- Multi Year Actuals
For the Year: 2022

| 602 Waste Water | | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|--|--------------------------|---------|---------|---------|--------|---------|------|---------|---------|---------|--------|
| Account | Object | 2018 | 2019 | 2020 | 2021 | Budget | Exp. | Budget | Changes | Budget | Budget |
| | | 2021 | 2021 | 2021 | 2021 | 2021 | 2021 | 22 | 22 | 22 | 22 |
| 43250 Sewage Collection and Disposal | | | | | | | | | | | |
| 200 | Postage | 713 | 655 | 715 | 672 | 800 | 84% | 800 | | 800 | 100% |
| 210 | Operating Supplies | 2,264 | 3,156 | 889 | 902 | 3,000 | 30% | 3,000 | | 3,000 | 100% |
| Bill cards \$400, Misc \$100, Lagoon bugs & aquatic weed kill \$2,500 | | | | | | | | | | | |
| 220 | Repair & Maint. Supplies | 942 | | 570 | | 4,500 | 0% | 4,500 | | 4,500 | 100% |
| \$2,000 DO tester, \$2,000 PLC unit for lift station, \$500 other | | | | | | | | | | | |
| 300 | Professional Services | 1,173 | 6,844 | 507 | 1,088 | 2,000 | 54% | 2,000 | | 2,000 | 100% |
| Gopher State One Call, SEH | | | | | | | | | | | |
| 311 | Outside Maintenance | 19,930 | 28,276 | 9,693 | 10,496 | 20,000 | 52% | 20,000 | | 20,000 | 100% |
| 2018: Johnson Jet-Line (yr 2 of 5 yr contract) \$5,325 + extra services \$2,650, Tri-State annual inspection of 3 lift stations \$1,365, Pond rock repair \$8,900, Other maintenance \$700 | | | | | | | | | | | |
| 2019: Johnson Jet-Line (yr 3 of 5 yr contract) \$5,325, Johnson Jet-Line add'l service \$1,675, Tri-State annual inspection of 3 lift stations \$1,400, Other maintenance \$11,600 | | | | | | | | | | | |
| 2020: Johnson Jet-Line (yr 4 of 5 yr contract) \$5,325, Johnson Jet-Line add'l service \$1,675, Tri-State annual inspection of 3 lift stations \$1,500, Other maintenance \$8,000 | | | | | | | | | | | |
| 2021: Johnson Jet-Line (yr 5 of 5 yr contract) \$5,325, Johnson Jet-Line add'l service \$1,675, Tri-State annual inspection of 3 lift stations \$1,500, Other maintenance \$11,500 | | | | | | | | | | | |
| 320 | Telephone | 221 | 240 | 251 | 246 | 250 | 98% | 250 | | 250 | 100% |
| 330 | Training | 115 | 303 | 125 | | 250 | 0% | 250 | | 250 | 100% |
| MRWA Technical Conf, Refresher & Exam | | | | | | | | | | | |
| 335 | Mileage & Reimb Exp | 16 | 104 | | | 105 | 0% | 105 | | 105 | 100% |
| 361 | Liability Insurance | 1,304 | 1,216 | 1,136 | 885 | 1,200 | 74% | 1,200 | | 1,200 | 100% |
| 381 | Electric | 1,011 | 885 | 989 | 691 | 900 | 77% | 900 | | 900 | 100% |
| 420 | Depreciation | 61,633 | 61,632 | 61,924 | | 61,632 | 0% | 61,632 | | 61,632 | 100% |
| 431 | Permits/License | | 390 | 345 | 345 | 350 | 99% | 350 | | 350 | 100% |
| Wastewater certification renewal | | | | | | | | | | | |
| 2019: WWTR annual permit \$345, Loren Class C license \$45 | | | | | | | | | | | |
| 2020: WWTR annual permit | | | | | | | | | | | |
| 2021: WWTR annual permit | | | | | | | | | | | |
| 433 | Dues | 1,745 | 1,582 | 1,691 | 520 | 1,800 | 29% | 1,800 | | 1,800 | 100% |
| Black Mountain \$800, Badger Meter renewal \$1,000 | | | | | | | | | | | |
| 460 | Lab Testing | 957 | 1,280 | 1,293 | 933 | 1,300 | 72% | 1,300 | | 1,300 | 100% |
| 600 | Bond Principal | | | | 30,000 | 30,000 | 100% | 25,000 | | 25,000 | 83% |
| 2013 GO refunding bonds | | | | | | | | | | | |
| 610 | Bond Interest | 1,234 | 860 | 268 | 1,500 | 1,500 | 100% | 900 | | 900 | 60% |
| 2013 GO refunding bonds | | | | | | | | | | | |
| 700 | Transfers | 43,800 | 43,800 | 43,800 | 43,800 | 43,800 | 100% | 43,800 | | 43,800 | 100% |
| 2018-2022: Transfer to General Fund \$41,000; Transfer to USDA Waste Water Reserve Fund \$2,800. | | | | | | | | | | | |
| Account: | | 137,058 | 151,223 | 124,196 | 92,078 | 173,387 | 53% | 167,787 | 0 | 167,787 | 97% |
| Fund: | | 137,058 | 151,223 | 124,196 | 92,078 | 173,387 | 53% | 167,787 | 0 | 167,787 | 97% |

CITY OF FREEPORT
Expenditure Budget Report -- Multi Year Actuals
For the Year: 2022

603 Water - USDA Reserve

| Account | Object | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|---------|--------------------|---------|------|------|------|---------|------|---------|---------|--------|--------|
| | | 2018 | 2019 | 2020 | 2021 | Budget | Exp. | Budget | Changes | Budget | Budget |
| 43000 | Public Works | | | | | | | | | | |
| 210 | Operating Supplies | | | | 876 | 0 | ***% | | | 0 | 0% |
| | Account: | | | | 876 | 0 | ***% | 0 | 0 | 0 | 0% |
| | Fund: | | | | 876 | 0 | ***% | 0 | 0 | 0 | 0% |

CITY OF FREEPORT
Expenditure Budget Report -- Multi Year Actuals
For the Year: 2022

604 Waste Water - USDA Reserve

| Account | Object | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|---------------|--------------------|-----------|-----------|-----------|-----------|-----------|------|-----------|---------|-----------|--------|
| | | 2018 | 2019 | 2020 | 2021 | Budget | Exp. | Budget | Changes | Budget | Budget |
| 43000 | Public Works | | | | | | | | | | |
| 210 | Operating Supplies | | | | 876 | 0 | ***% | | | 0 | 0% |
| | Account: | | | | 876 | 0 | ***% | 0 | 0 | 0 | 0% |
| | Fund: | | | | 876 | 0 | ***% | 0 | 0 | 0 | 0% |
| Grand Total : | | 1,438,739 | 1,307,869 | 1,446,374 | 1,647,989 | 1,329,198 | | 1,455,955 | 0 | 1,455,955 | |