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CITY OF FREEPORT  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023

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Report ID: B250B

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2019	2020	2021	2022	Budget	Rec.	Budget	Change	Budget	Budget
					2022	2022	23	23	23	23
-----										
326 Bonds, 2013 (Refunding of Main St Improvements)										
36100 Special Assessments										
36100 Special Assessments	7,439	7,453	8,625	2,750	7,450	37%	7,450		7,450	100%
Group:	7,439	7,453	8,625	2,750	7,450	37%	7,450	0	7,450	100%
36200 Miscellaneous Revenues										
36210 Interest Earnings	89	-177	-335	34	0	***%			0	0%
Group:	89	-177	-335	34	0	***%	0	0	0	0%
Fund:	103,112	101,513	93,442	20,005	7,450	269%	7,450	0	7,450	100%
331 Bonds, 2012 (Refunding of Industrial Park)										
31000 General Property Taxes										
31000 General Property Taxes	105,073	109,173	113,965	95,796	175,000	55%			0	0%
Group:	105,073	109,173	113,965	95,796	175,000	55%	0	0	0	0%
36200 Miscellaneous Revenues										
36210 Interest Earnings	1,144	379	-282		0	0%			0	0%
Group:	1,144	379	-282		0	0%	0	0	0	0%
Fund:	106,217	109,552	113,683	95,796	175,000	55%	0	0	0	0%
407 2006 Small Cities Grant										
36100 Special Assessments										
36101 Principal on Note	1,428				0	0%			0	0%
36102 Penalties and Interest	14				0	0%			0	0%
Group:	1,442				0	0%	0	0	0	0%
36200 Miscellaneous Revenues										
36210 Interest Earnings	1,097	1,084	653	428	700	61%	700		700	100%
Group:	1,097	1,084	653	428	700	61%	700	0	700	100%
Fund:	2,539	1,084	653	428	700	61%	700	0	700	100%

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	2019	2020	2021	2022	Budget	Rec.	Budget	Change	Budget	Budget
					2022	2022	23	23	23	23
-----										
410 South End Park Fund										
31000 General Property Taxes										
31000 General Property Taxes					0	0%	6,000	_____	6,000	*****%
Group:					0	0%	6,000	0	6,000	*****%
36200 Miscellaneous Revenues										
36210 Interest Earnings	177	229	176	133	180	74%	180	_____	180	100%
Group:	177	229	176	133	180	74%	180	0	180	100%
39400 Transfer from General										
39400 Transfer from General	5,500	5,500	6,000	4,500	6,000	75%	_____	_____	0	0%
Group:	5,500	5,500	6,000	4,500	6,000	75%	0	0	0	0%
Fund:	5,677	5,729	6,176	4,633	6,180	75%	6,180	0	6,180	100%
412 North End Park Fund										
36200 Miscellaneous Revenues										
36210 Interest Earnings	31	31	18	12	20	60%	20	_____	20	100%
Group:	31	31	18	12	20	60%	20	0	20	100%
Fund:	31	31	18	12	20	60%	20	0	20	100%
416 Bucket Fund - Old Tower Preservation										
36200 Miscellaneous Revenues										
36210 Interest Earnings	61	109	392	257	400	64%	400	_____	400	100%
36230 Donations - Private		63,339			0	0%	_____	_____	0	0%
Group:	61	63,448	392	257	400	64%	400	0	400	100%
39500 Transfer from EDA										
39500 Transfer from EDA		25,000			0	0%	_____	_____	0	0%
Group:		25,000			0	0%	0	0	0	0%
Fund:	61	88,448	392	257	400	64%	400	0	400	100%

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	2019	2020	2021	2022	Budget	Rec.	Budget	Change	Budget	Budget
					2022	2022	23	23	23	23
-----										
417 Street Improvements										
31000 General Property Taxes										
31000 General Property Taxes					0	0%	72,000	_____	72,000	*****%
Group:					0	0%	72,000	0	72,000	*****%
33400 State Grants & Aid/PERA										
33431 Small City Transportation			20,696		0	0%	_____	_____	0	0%
Group:			20,696		0	0%	0	0	0	0%
36100 Special Assessments										
36100 Special Assessments			5,000		0	0%	_____	_____	0	0%
Group:			5,000		0	0%	0	0	0	0%
36200 Miscellaneous Revenues										
36210 Interest Earnings	2,467	2,983	2,397	1,834	2,500	73%	2,500	_____	2,500	100%
Group:	2,467	2,983	2,397	1,834	2,500	73%	2,500	0	2,500	100%
39400 Transfer from General										
39400 Transfer from General	72,000	72,000	72,000	54,000	72,000	75%	_____	_____	0	0%
Group:	72,000	72,000	72,000	54,000	72,000	75%	0	0	0	0%
Fund:	74,467	74,983	100,093	55,834	74,500	75%	74,500	0	74,500	100%
418 Capital Equipment										
31000 General Property Taxes										
31000 General Property Taxes					0	0%	10,000	_____	10,000	*****%
Group:					0	0%	10,000	0	10,000	*****%
36200 Miscellaneous Revenues										
36210 Interest Earnings	421	516	376	276	400	69%	400	_____	400	100%
Group:	421	516	376	276	400	69%	400	0	400	100%
39400 Transfer from General										
39400 Transfer from General	10,000	10,000	10,000	7,500	10,000	75%	_____	_____	0	0%
Group:	10,000	10,000	10,000	7,500	10,000	75%	0	0	0	0%
Fund:	10,421	10,516	10,376	7,776	10,400	75%	10,400	0	10,400	100%

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	2019	2020	2021	2022	Budget	Rec.	Budget	Change	Budget	Budget
					2022	2022	23	23	23	23
-----										
419 Street Lights										
31000 General Property Taxes										
31000 General Property Taxes					0	0%	60,000	_____	60,000	*****%
Group:					0	0%	60,000	0	60,000	*****%
36200 Miscellaneous Revenues										
36210 Interest Earnings	689	979	786	604	800	76%	800	_____	800	100%
Group:	689	979	786	604	800	76%	800	0	800	100%
39400 Transfer from General										
39400 Transfer from General	30,000	30,000	30,000	22,500	30,000	75%	_____	_____	0	0%
Group:	30,000	30,000	30,000	22,500	30,000	75%	0	0	0	0%
Fund:	30,689	30,979	30,786	23,104	30,800	75%	60,800	0	60,800	197%
420 2021 Project - Storm Water/Street, Water, and Wastewater										
31000 General Property Taxes										
31000 General Property Taxes					31,000	0%	206,000	_____	206,000	664%
Group:					31,000	0%	206,000	0	206,000	664%
36100 Special Assessments										
36100 Special Assessments			2,746	2,746	0	***%	_____	_____	0	0%
36101 Principal on Note			2,661,008	52,199	0	***%	_____	_____	0	0%
Group:			2,663,754	54,945	0	***%	0	0	0	0%
36200 Miscellaneous Revenues										
36200 Miscellaneous Revenues				2,313	0	***%	_____	_____	0	0%
Group:				2,313	0	***%	0	0	0	0%
Fund:			2,663,754	57,258	31,000	185%	206,000	0	206,000	664%
601 Water										
31300 General Sales and Use Tax										
31300 General Sales and Use Tax				834	0	***%	_____	_____	0	0%
Group:				834	0	***%	0	0	0	0%

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	2019	2020	2021	2022	Budget	Rec.	Budget	Change	Budget	Budget
					2022	2022	23	23	23	23
-----										
601 Water										
33400 State Grants & Aid/PERA										
33400 State Grants & Aid/PERA			8,993		0	0%			0	0%
Group:			8,993		0	0%	0	0	0	0%
34000 Charges for Services										
34000 Charges for Services	122,832	127,754	137,127	122,689	128,000	96%	130,000		130,000	101%
34050 Hook-up fee		1,200			1,200	0%	1,200		1,200	100%
Group:	122,832	128,954	137,127	122,689	129,200	95%	131,200	0	131,200	101%
36100 Special Assessments										
36100 Special Assessments	7,790	7,827	6,511	13,809	17,000	81%	7,000		7,000	41%
Group:	7,790	7,827	6,511	13,809	17,000	81%	7,000	0	7,000	41%
36200 Miscellaneous Revenues										
36210 Interest Earnings	5,946	5,891	3,632	2,621	4,000	66%	4,000		4,000	100%
Group:	5,946	5,891	3,632	2,621	4,000	66%	4,000	0	4,000	100%
Fund:	136,568	142,672	156,263	139,953	150,200	93%	142,200	0	142,200	94%
602 Waste Water										
34000 Charges for Services										
34000 Charges for Services	134,887	136,343	134,588	119,963	133,000	90%	135,000		135,000	101%
34050 Hook-up fee		2,400			1,200	0%	1,200		1,200	100%
Group:	134,887	138,743	134,588	119,963	134,200	89%	136,200	0	136,200	101%
36200 Miscellaneous Revenues										
36210 Interest Earnings	1,423	1,529	1,223	1,943	1,300	149%	1,300		1,300	100%
Group:	1,423	1,529	1,223	1,943	1,300	149%	1,300	0	1,300	100%
Fund:	136,310	140,272	135,811	121,906	135,500	90%	137,500	0	137,500	101%
603 Water - USDA Reserve										
39700 Transfer from Water										
39700 Transfer from Water	13,867	13,867	13,867	10,400	13,867	75%	13,867		13,867	100%
Group:	13,867	13,867	13,867	10,400	13,867	75%	13,867	0	13,867	100%

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	2019	2020	2021	2022	Budget	Rec.	Budget	Change	Budget	Budget
	2022	2022	23	23	23	23	23	23	23	23
Fund:	13,867	13,867	13,867	10,400	13,867	75%	13,867	0	13,867	100%
604 Waste Water - USDA Reserve										
39800 Transfer From WasteWater										
39800 Transfer From WasteWater	2,800	2,800	2,800	2,100	2,800	75%	2,800		2,800	100%
Group:	2,800	2,800	2,800	2,100	2,800	75%	2,800	0	2,800	100%
Fund:	2,800	2,800	2,800	2,100	2,800	75%	2,800	0	2,800	100%
Grand Total:	1,319,122	1,570,678	4,238,137	1,207,679	1,374,454		1,370,228	0	1,370,228	

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2019	2020	2021	2022	Budget	Exp.	Budget	Changes	Budget	Budget
						2022	2022	23	23	23	23
-----											
101 General Fund											
41000 GENERAL GOVERNMENT											
200	Postage	402	291	601	40	500	8%	600		600	120%
210	Operating Supplies	5,158	6,747	1,325	1,025	2,000	51%	2,000		2,000	100%
220	Repair & Maint. Supplies	355	173	383	403	750	54%	800		800	107%
300	Professional Services	7,682	4,910	5,552	70,865	8,000	886%	123,550		123,550	1544%
302	Legal Consulting	4,740	2,725	2,788	2,561	5,500	47%	4,500		4,500	82%
305	Legal Prosecution	1,500	1,500	1,500	1,500	1,500	100%	1,500		1,500	100%
320	Telephone	1,607	1,571	1,603	1,593	1,650	97%	1,650		1,650	100%
335	Mileage & Reimb Exp				601	0	***%	400		400	*****%
350	Notices & Publication	1,843	655	1,397	2,852	1,000	285%	1,200		1,200	120%
351	Periodicals		264			0	0%			0	0%
361	Liability Insurance	5,848	6,041	6,380	4,913	6,500	76%	6,500		6,500	100%
381	Electric	2,443	2,468	3,059	2,523	2,400	105%	2,400		2,400	100%
410	Rentals	2,421	1,620	1,605	1,135	1,600	71%	1,600		1,600	100%
430	Miscellaneous	232		180	840	850	99%	850		850	100%
433	Dues	3,762	3,871	3,960	3,153	4,000	79%	4,000		4,000	100%
434	League Dues	880	886	895	929	900	103%	900		900	100%
560	Furniture and Fixtures	657				0	0%			0	0%
	Account:	39,530	33,722	31,228	94,933	37,150	256%	152,450	0	152,450	410%
41100 Legislative (Council/Board)											
100	Wages and Salaries	3,990	4,480	3,370	3,565	4,320	83%	4,320		4,320	100%
121	Cities FICA 6.2%	247	278	209	221	268	82%	268		268	100%
122	Cities Share MED 1.45%	58	65	49	52	63	83%	63		63	100%
330	Training	462		175		0	0%	400		400	*****%
360	Workers Comp Insurance	73	80	86	120	80	150%	100		100	125%
	Account:	4,830	4,903	3,889	3,958	4,731	84%	5,151	0	5,151	109%
41300 Executive (Mayor/Manager)											
100	Wages and Salaries	1,440	910	1,440	1,890	1,590	119%	1,590		1,590	100%
121	Cities FICA 6.2%	89	56	89	117	99	118%	99		99	100%
122	Cities Share MED 1.45%	21	13	21	27	23	117%	24		24	104%
330	Training					0	0%	1,000		1,000	*****%
335	Mileage & Reimb Exp					0	0%	500		500	*****%
433	Dues	30	30	30	30	35	86%	35		35	100%
	Account:	1,580	1,009	1,580	2,064	1,747	118%	3,248	0	3,248	186%
41400 Clerk											
100	Wages and Salaries	54,862	51,681	46,137	33,330	54,288	61%	51,813		51,813	95%
103	Assistant's Wages	20,317	19,662	25,321	24,827	39,181	63%	19,844		19,844	51%
105	Misc Compensation	8,003	9,000	2,769	346	0	***%			0	0%
120	Cities Share PERA	5,647	5,377	5,384	3,068	7,010	44%	5,375		5,375	77%
121	Cities FICA 6.2%	5,168	5,008	4,602	3,627	5,795	63%	4,443		4,443	77%
122	Cities Share MED 1.45%	1,209	1,171	1,076	848	1,355	63%	1,040		1,040	77%
130	Health Insurance	1,593				0	0%			0	0%
131	Life Insurance	21	20	20	5	20	25%	20		20	100%

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		2019	2020	2021	2022	Budget	Exp.	Budget	Changes	Budget	Budget
						2022	2022	23	23	23	23
330	Training	1,411			249	1,285	19%	1,285		1,285	100%
335	Mileage & Reimb Exp	543	76			800	0%	800		800	100%
360	Workers Comp Insurance	563	463	549	784	480	163%	480		480	100%
433	Dues	45	45	90		45	0%	45		45	100%
	Account:	99,382	92,503	85,948	67,084	110,259	61%	85,145	0	85,145	77%
41450	Elections										
105	Misc Compensation		3,931		1,383	2,000	69%	2,000		2,000	100%
210	Operating Supplies	1,700	1,829	1,700	65	1,800	4%	1,800		1,800	100%
335	Mileage & Reimb Exp		618	30	92	400	23%	400		400	100%
350	Notices & Publication	52	154			200	0%	200		200	100%
	Account:	1,752	6,532	1,730	1,540	4,400	35%	4,400	0	4,400	100%
41500	Auditor										
300	Professional Services	610	450	475	4,885	1,000	489%	1,000		1,000	100%
301	Audit	14,380	14,400	14,400	20,400	14,400	142%	14,400		14,400	100%
	Account:	14,990	14,850	14,875	25,285	15,400	164%	15,400	0	15,400	100%
41550	Assessor										
304	Assessing Fees	4,824	4,827	4,816	4,770	4,900	97%	4,900		4,900	100%
	Account:	4,824	4,827	4,816	4,770	4,900	97%	4,900	0	4,900	100%
41800	Planning / Zoning										
300	Professional Services	1,144	92			1,000	0%	500		500	50%
350	Notices & Publication					250	0%	250		250	100%
429	County Recording Fees	46		46		0	0%			0	0%
	Account:	1,190	92	46		1,250	0%	750	0	750	60%
42050	Building Official										
310	Contractor	2,864	3,561	3,661	1,099	4,000	27%	4,000		4,000	100%
436	State Surcharge	201	218	76	77	300	26%	300		300	100%
	Account:	3,065	3,779	3,737	1,176	4,300	27%	4,300	0	4,300	100%
42200	Fire & Rescue										
700	Transfers	42,056	45,500	44,070	32,330	43,107	75%	44,805		44,805	104%
	Account:	42,056	45,500	44,070	32,330	43,107	75%	44,805	0	44,805	104%
42800	Civil Defense										
310	Contractor	329				0	0%			0	0%
580	Other Equipment				1,940	0	***%			0	0%
	Account:	329			1,940	0	***%	0	0	0	0%
43000	Public Works										
100	Wages and Salaries	46,150	49,019	49,484	48,264	50,947	95%	53,621		53,621	105%
103	Assistant's Wages	3,958	2,538	2,025	2,614	3,120	84%	14,260		14,260	457%
105	Misc Compensation	9,000	9,000	9,000	7,615	9,000	85%	9,000		9,000	100%
120	Cities Share PERA	3,457	3,675	3,708	3,645	3,821	95%	5,017		5,017	131%
121	Cities FICA 6.2%	3,654	3,751	3,752	3,627	3,910	93%	4,209		4,209	108%
122	Cities Share MED 1.45%	855	877	877	848	914	93%	985		985	108%



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		2019	2020	2021	2022	Budget	Exp.	Budget	Changes	Budget	Budget
						2022	2022	23	23	23	23
131	Life Insurance	20	20	20	5	20	25%			0	0%
210	Operating Supplies				74	0	***%			0	0%
240	Clothing Replacement	185	223	110	343	200	172%	200		200	100%
330	Training					20	0%	20		20	100%
333	Physicals	80		100		0	0%	100		100	*****%
335	Mileage & Reimb Exp	32	81		10	100	10%	100		100	100%
360	Workers Comp Insurance	4,151	3,811	3,709	5,053	3,950	128%	4,500		4,500	114%
510	Capital Expenditures		6,650			0	0%			0	0%
550	Motor Vehicles		600			0	0%			0	0%
700	Transfers	10,000	10,000	10,000	7,500	10,000	75%			0	0%
	Account:	81,542	90,245	82,785	79,598	86,002	93%	92,012	0	92,012	107%
43100 Highways, Streets & Roadways											
200	Postage				13	0	***%			0	0%
210	Operating Supplies	1,572	867	1,555	316	2,000	16%	2,000		2,000	100%
215	Gas & Oil	5,958	3,149	3,943	4,192	5,000	84%	5,000		5,000	100%
220	Repair & Maint. Supplies	1,051	2,406	949	6,654	1,500	444%	2,000		2,000	133%
225	Street Materials	8,889	6,010	12,673	5,854	14,000	42%	14,000		14,000	100%
300	Professional Services	175				2,000	0%	500		500	25%
311	Outside Maintenance	347	13,153	6,254	4,800	15,000	32%	15,000		15,000	100%
320	Telephone	598	508	497	453	500	91%	500		500	100%
361	Liability Insurance	2,592	2,504	3,018	2,262	2,700	84%	2,700		2,700	100%
381	Electric	1,125	1,311	1,146	1,113	1,400	80%	1,400		1,400	100%
382	Heating Gas	789	785	1,243	2,613	900	290%	2,000		2,000	222%
383	Garbage	1,614	1,614	1,673	578	1,620	36%	1,620		1,620	100%
401	Truck Repairs	8,365	4,879	3,818	1,452	7,000	21%	7,000		7,000	100%
410	Rentals	96	96	102	88	100	88%	100		100	100%
430	Miscellaneous	6,356	175	127	156	950	16%	950		950	100%
431	Permits/License		138		58	140	41%	140		140	100%
580	Other Equipment	16,864	197	1,268		0	0%			0	0%
700	Transfers	72,000	72,000	72,000	54,000	72,000	75%			0	0%
	Account:	128,391	109,792	110,266	84,602	126,810	67%	54,910	0	54,910	43%
43160 Street Lighting											
300	Professional Services					300	0%			0	0%
311	Outside Maintenance	2,702	525	1,198	393	1,200	33%	1,200		1,200	100%
381	Electric	18,297	18,725	20,210	18,883	20,000	94%	20,000		20,000	100%
700	Transfers	30,000	30,000	30,000	22,500	30,000	75%			0	0%
	Account:	50,999	49,250	51,408	41,776	51,500	81%	21,200	0	21,200	41%
45100 Recreation											
210	Operating Supplies	3,000				0	0%			0	0%
	Account:	3,000				0	***%	0	0	0	0%
45200 Parks											
210	Operating Supplies	554	108	218	1,066	500	213%	400		400	80%
220	Repair & Maint. Supplies	2,103	1,323	328	357	2,500	14%	2,000		2,000	80%
260	Park Maintenance	656	151	574	350	1,000	35%	1,000		1,000	100%
361	Liability Insurance	5,304	5,667	6,221	4,953	6,150	81%	6,150		6,150	100%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2019	2020	2021	2022	Budget	Exp.	Budget	Changes	Budget	Budget
						2022	2022	23	23	23	23
435	SR Citizen Building	865	15	4,250		2,000	0%	2,000		2,000	100%
510	Capital Expenditures				119,961	0	***%			0	0%
700	Transfers	5,500	5,500	6,000	4,500	6,000	75%			0	0%
810	Refunds & Reimbursements				99	0	***%			0	0%
	Account:	14,982	12,764	17,591	131,286	18,150	723%	11,550	0	11,550	64%
	Fund:	492,442	469,768	453,969	572,342	509,706	112%	500,221	0	500,221	98%
											%
225 AFSA Fund											
42200 Fire & Rescue											
100	Wages and Salaries	4,380	4,380	4,880		4,880	0%	4,880		4,880	100%
115	Training	15,012	11,754	14,866	300	16,200	2%	15,000		15,000	93%
116	Fire Calls	3,516	6,792	8,704		3,800	0%	7,000		7,000	184%
117	Rescue Calls	6,708	9,078	9,958		7,300	0%	9,500		9,500	130%
121	Cities FICA 6.2%	1,836	1,984	2,381		1,965	0%	2,256		2,256	115%
122	Cities Share MED 1.45%	429	464	557		460	0%	528		528	115%
140	Unemployment Compensation		13			0	0%			0	0%
200	Postage		9		21	0	***%			0	0%
210	Operating Supplies	1,506	14,566	7,260	1,977	4,000	49%	5,000		5,000	125%
215	Gas & Oil	1,155	1,629	2,618	4,138	2,500	166%	2,500		2,500	100%
220	Repair & Maint. Supplies	965	1,007	1,180	3,074	3,000	102%	1,200		1,200	40%
240	Clothing Replacement	55,219	22,943	566	618	7,000	9%	7,000		7,000	100%
245	Radio/Pager Repair	1,258	2,379	1,888	1,017	1,500	68%	1,500		1,500	100%
300	Professional Services	1,774	3,353	2,234	2,352	3,000	78%	2,000		2,000	67%
301	Audit	4,125	4,310	4,760		5,500	0%	5,000		5,000	91%
302	Legal Consulting	60				500	0%	500		500	100%
311	Outside Maintenance	3,412		312		0	0%			0	0%
315	Fire Dept Aid 2%	19,986	23,606	24,552	5,202	23,202	22%	25,000		25,000	108%
320	Telephone	1,214	1,218	1,240	1,034	1,300	80%	1,300		1,300	100%
330	Training	10,875	4,535	7,030	4,550	4,000	114%	5,000		5,000	125%
332	State/Chief Conference	975		900	2,688	900	299%	900		900	100%
333	Physicals	2,066	858		287	2,300	12%	300		300	13%
335	Mileage & Reimb Exp	2,125	30	2,618	380	1,000	38%	2,700		2,700	270%
360	Workers Comp Insurance	4,269	4,533	4,863	7,232	5,000	145%	5,000		5,000	100%
361	Liability Insurance	2,848	3,166	3,281	2,460	3,000	82%	3,300		3,300	110%
381	Electric	2,408	2,325	2,564	2,681	2,500	107%	2,500		2,500	100%
382	Heating Gas	1,203	1,028	1,438	1,811	1,300	139%	1,500		1,500	115%
383	Garbage	301	165	171	59	400	15%	400		400	100%
384	Water	1,022	553	567	323	500	65%	600		600	120%
401	Truck Repairs	10,146	7,737	11,041	1,185	8,000	15%	10,000		10,000	125%
430	Miscellaneous	2,900	2,088	4,686	10,270	500	***%	2,600		2,600	520%
433	Dues	410	410	450	766	600	128%	600		600	100%
550	Motor Vehicles		5,000		94,875	0	***%			0	0%
580	Other Equipment		16,103	134,914	949	0	***%			0	0%
700	Transfers	3,500	3,500	3,500	2,625	3,500	75%	3,500		3,500	100%
	Account:	167,603	161,516	265,979	152,874	119,607	128%	129,064	0	129,064	108%
	Fund:	167,603	161,516	265,979	152,874	119,607	128%	129,064	0	129,064	108%
											%

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		2019	2020	2021	2022	Budget	Exp.	Budget	Changes	Budget	Budget
						2022	2022	23	23	23	23
-----											
245 CARES Act COVID-19 Relief Grant											
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%
41995 Election Expense - CARES											
210	Operating Supplies		46			0	0%			0	0%
	Account:		46			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%
49295 CARES Expenses (for Enterprise Funds)											
210	Operating Supplies		525			0	0%			0	0%
	Account:		525			0	***%		0	0	0%
	Fund:		85,653			0	0%		0	0	0%
246 American Rescue Plan COVID-19 Grant											
41000 GENERAL GOVERNMENT											
210	Operating Supplies			594		0	0%			0	0%
300	Professional Services			72		0	0%			0	0%
	Account:			666		0	***%		0	0	0%
	Fund:			666		0	0%		0	0	0%
265 TIF Swany White											
46508 TIF District Swany											
640	TIF Payment	2,757	2,930	2,919		3,000	0%			0	0%
	Account:	2,757	2,930	2,919		3,000	0%		0	0	0%
	Fund:	2,757	2,930	2,919		3,000	0%		0	0	0%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2019	2020	2021	2022	Budget	Exp.	Budget	Changes	Budget	Budget
						2022	2022	23	23	23	23
-----											
300 EDA											
46500 EDA Operations											
210	Operating Supplies	265	91	215	69	200	35%	200		200	100%
300	Professional Services	977		1,870		3,800	0%	3,800		3,800	100%
302	Legal Consulting	708			429	1,000	43%	1,000		1,000	100%
335	Mileage & Reimb Exp					90	0%	90		90	100%
429	County Recording Fees					50	0%	50		50	100%
430	Miscellaneous		836	138	138	2,000	7%	1,860		1,860	93%
700	Transfers	5,000	30,000	5,000	3,750	5,000	75%	5,000		5,000	100%
	Account:	6,950	30,927	7,223	4,386	12,140	36%	12,000	0	12,000	99%
	Fund:	6,950	30,927	7,223	4,386	12,140	36%	12,000	0	12,000	99%
											%
326 Bonds, 2013 (Refunding of Main St Improvements)											
47000 Debt Service											
600	Bond Principal	120,000	125,000	125,000		0	0%			0	0%
610	Bond Interest	6,200	3,750	1,250		0	0%			0	0%
620	Fiscal Agents Fees	495	495	495	495	0	***%			0	0%
	Account:	126,695	129,245	126,745	495	0	***%	0	0	0	0%
	Fund:	126,695	129,245	126,745	495	0	***%	0	0	0	0%
											%
331 Bonds, 2012 (Refunding of Industrial Park)											
47000 Debt Service											
600	Bond Principal	170,000	170,000	175,000	180,000	180,000	100%			0	0%
610	Bond Interest	12,443	9,340	5,888	2,025	2,025	100%			0	0%
620	Fiscal Agents Fees	495	495	495		495	0%			0	0%
	Account:	182,938	179,835	181,383	182,025	182,520	100%	0	0	0	0%
	Fund:	182,938	179,835	181,383	182,025	182,520	100%	0	0	0	0%
											%
407 2006 Small Cities Grant											
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%
											%

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		2019	2020	2021	2022	Budget	Exp.	Budget	Changes	Budget	Budget
						2022	2022	23	23	23	23
-----											
416 Bucket Fund - Old Tower Preservation											
43100 Highways, Streets & Roadways											
300	Professional Services		1,206			0	0%			0	0%
311	Outside Maintenance		33,000			0	0%			0	0%
	Account:		34,206			0	***%	0	0	0	0%
	Fund:		34,206			0	0%	0	0	0	0%
417 Street Improvements											
43100 Highways, Streets & Roadways											
300	Professional Services				15,571	0	***%			0	0%
311	Outside Maintenance					220,000	0%	220,000		220,000	100%
350	Notices & Publication			57		0	0%			0	0%
	Account:			57	15,571	220,000	7%	220,000	0	220,000	100%
	Fund:			57	15,571	220,000	7%	220,000	0	220,000	100%
420 2021 Project - Storm Water/Street, Water, and Wastewater											
41000 GENERAL GOVERNMENT											
300	Professional Services				17,471	0	***%			0	0%
	Account:				17,471	0	***%	0	0	0	0%
43100 Highways, Streets & Roadways											
200	Postage	90	15			0	0%			0	0%
300	Professional Services	40,540	605,663	52,227		31,000	168%	31,000		31,000	100%
302	Legal Consulting	125	1,269			0	0%			0	0%
310	Contractor		3,010,346	1,701,884		0	***%			0	0%
350	Notices & Publication	132	913	336		0	***%			0	0%
431	Permits/License		2,012			0	0%			0	0%
620	Fiscal Agents Fees			8,500		0	***%			0	0%
	Account:	40,887	3,620,218	1,762,947		31,000	***%	31,000	0	31,000	100%
	Fund:	40,887	3,620,218	1,780,418		31,000	***%	31,000	0	31,000	100%
601 Water											
43220 Street Cleaning											
440	Chemical Purification				40	0	***%			0	0%
	Account:				40	0	***%	0	0	0	0%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2019	2020	2021	2022	Budget	Exp.	Budget	Changes	Budget	Budget
						2022	2022	23	23	23	23
-----											
43225 Water											
200	Postage	844	848	824	1,091	900	121%	1,000		1,000	111%
210	Operating Supplies	1,204	166	1,303	16,797	1,500	***%	2,000		2,000	133%
220	Repair & Maint. Supplies	962	875	2,150		1,000	0%	1,000		1,000	100%
300	Professional Services	1,046	92	142	139	500	28%	500		500	100%
311	Outside Maintenance	2,290	10,500	8,925		3,000	0%	3,000		3,000	100%
320	Telephone	240	251	266	268	250	107%	250		250	100%
330	Training	248	380	250	125	250	50%	250		250	100%
335	Mileage & Reimb Exp	160				170	0%	170		170	100%
350	Notices & Publication	594	672	22		700	0%	700		700	100%
361	Liability Insurance	774	832	1,025	1,104	950	116%	950		950	100%
381	Electric	5,557	6,106	6,294	6,465	6,000	108%	6,000		6,000	100%
420	Depreciation	71,080	71,372	72,410		71,400	0%	71,400		71,400	100%
430	Miscellaneous					250	0%	250		250	100%
431	Permits/License	2,090	3,129	3,141	2,404	3,150	76%	3,150		3,150	100%
433	Dues	2,057	2,211	1,975	832	2,150	39%	2,150		2,150	100%
440	Chemical Purification	2,687	4,937	2,776	2,589	3,500	74%	3,500		3,500	100%
450	Sales Tax			-684	1,634	0	***%			0	0%
460	Lab Testing		30	45		20	0%	20		20	100%
600	Bond Principal					42,000	0%	43,000		43,000	102%
610	Bond Interest	30,561	29,805	28,961	5,810	28,850	20%	27,950		27,950	97%
700	Transfers	54,867	54,867	54,867	41,150	54,867	75%	54,867		54,867	100%
	Account:	177,261	187,073	184,692	80,408	221,407	36%	222,107	0	222,107	100%
	Fund:	177,261	187,073	184,692	80,448	221,407	36%	222,107	0	222,107	100%
											%
602 Waste Water											
43250 Sewage Collection and Disposal											
200	Postage	655	715	732	540	800	68%	800		800	100%
210	Operating Supplies	3,156	889	919	2,392	3,000	80%	3,000		3,000	100%
220	Repair & Maint. Supplies		570			4,500	0%	4,500		4,500	100%
300	Professional Services	6,844	507	1,091	1,081	2,000	54%	2,000		2,000	100%
311	Outside Maintenance	28,276	9,693	10,496	7,119	20,000	36%	20,000		20,000	100%
320	Telephone	240	251	266	223	250	89%	250		250	100%
330	Training	303	125		125	250	50%	250		250	100%
335	Mileage & Reimb Exp	104				105	0%	105		105	100%
361	Liability Insurance	1,216	1,136	1,362	1,710	1,200	143%	1,200		1,200	100%
381	Electric	885	989	859	833	900	93%	900		900	100%
420	Depreciation	61,632	61,924	62,962		61,632	0%	61,632		61,632	100%
431	Permits/License	390	345	345	368	350	105%	350		350	100%
433	Dues	1,582	1,691	1,455	312	1,800	17%	1,800		1,800	100%
460	Lab Testing	1,280	1,293	1,006	1,371	1,300	105%	1,300		1,300	100%
600	Bond Principal					25,000	0%	25,000		25,000	100%
610	Bond Interest	860	268	-332	900	900	100%	300		300	33%
700	Transfers	43,800	43,800	43,800	32,850	43,800	75%	43,800		43,800	100%
	Account:	151,223	124,196	124,961	49,824	167,787	30%	167,187	0	167,187	100%
	Fund:	151,223	124,196	124,961	49,824	167,787	30%	167,187	0	167,187	100%
											%

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		2019	2020	2021	2022	Budget	Exp.	Budget	Changes	Budget	Budget
						2022	2022	23	23	23	23
-----											
603 Water - USDA Reserve											
43000 Public Works											
	210 Operating Supplies			876		0	0%			0	0%
	Account:			876		0	***%		0	0	0%
	Fund:			876		0	0%		0	0	0%
604 Waste Water - USDA Reserve											
43000 Public Works											
	210 Operating Supplies			876		0	0%			0	0%
	Account:			876		0	***%		0	0	0%
	Fund:			876		0	0%		0	0	0%
Grand Total:											
		1,307,869	1,446,374	4,970,564	2,838,383	1,467,167		1,281,579	0	1,281,579	



## 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](http://www.freeportmn.org)

### RESOLUTION 2022-24

#### A RESOLUTION ADOPTING THE FINAL 2023 BUDGET AND TAX LEVY

**WHEREAS;** Minnesota State Statutes require that all local units of government formally adopt a final tax levy for the preceding fiscal year on or before December 27, 2022; and

**WHEREAS;** The Freeport City Council and City staff have done preliminary analysis of the demands for goods, services and other debt obligations to be provided for the City in 2023 and have attached such proposed budget in Appendix A; and

**THEREFORE;** The Freeport City Council has determined that the 2023 final tax levy shall be set at \$573,968 and directs the City Clerk to notify the Stearns County Auditor of this levy amount.

General Levy	\$254,968
EDA Levy	\$ 12,000
Capital Levy	\$101,000
2022 GO Bond Levy	\$206,000
<hr/>	
Total Tax Levy	\$573,968

DATED THIS 20TH DAY OF DECEMBER 2022

Motion by:

Second by:

Council members in favor:

Opposed or abstained:

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Mike Eveslage, Mayor

ATTEST:

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Jon Nelson, Clerk-Treasurer





## **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](http://www.freeportmn.org)

### **RESOLUTION 2022-25**

#### **A RESOLUTION DESIGNATING A POLLING PLACE FOR THE YEAR 2023**

WHEREAS, the Office of the Minnesota Secretary of State Elections Division requires municipalities to designate a polling place each year;

WHEREAS, the City of Freeport has to report the designated location to Stearns County by December 31, 2022;

WHEREAS, the City of Freeport has been consistently holding elections at Freeport City Hall, 125 Main Street East, Freeport, Minnesota;

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FREEPORT, MINNESOTA, that any 2023 election will be held at Freeport City Hall, 125 Main Street East, Freeport, Minnesota.

APPROVED this 20<sup>th</sup> day of December, 2022.

\_\_\_\_\_  
Mike Eveslage, Mayor

ATTEST:

\_\_\_\_\_  
Jon Nelson, Clerk-Treasurer

# Memo

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From: Jon Nelson, Clerk-Treasurer

To: Freeport City Council

Date: 12/15/2022

Re: Jon Nelson Six-Month Probationary Period

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I have completed my first six months on the job. Councilmembers should be prepared to discuss my probationary period performance.