

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

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	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
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	

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

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2019	2020	2021	2022	Budget	Exp.	Budget	Changes	Budget	Budget

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
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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						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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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%
%											

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

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		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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		2019	2020	2021	2022	Budget	Exp.	Budget	Changes	Budget	Budget
		2019	2020	2021	2022	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%
%											

CITY OF FREEPORT
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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%

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

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		2019	2020	2021	2022	Budget	Exp.	Budget	Changes	Budget	Budget

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%
%											

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

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		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
Federal Grants and Awards Policy
Resolution 2022-21**

This policy is to document federal grant procedures and to form a policy in accordance with required audit standards and to Office of Management and Budget (OMB) Federal requirements.

The intent of the policy is to ensure compliance with General Procurement standards and Equipment Management Requirements.

These procedures will be decentralized which means each department will oversee and document the requirements and fulfillment thereof for federal grant requirements; this could and should also be used for more sizable and complex state grants. As a standard practice, the city will address Federal Grant Standards as part of the bidding process where applicable.

Under federal guidelines the City (including the EDA) will need to have what is called a single audit when we expend (may be different than actual receipt of) greater than \$750,000 in federal monies (grants).

Please note that in many cases this money is passed through the state; so just because it comes from a state department does not mean it is a state grant. You will need to review the grant document in each case and determine whether it is a state or federal grant; if you are not sure you may receive a definitive answer from the grant representative from the state. At this same time, you may obtain the Catalog of Federal Domestic Assistance (CFDA) number from the agency if it is not in the grant document. This is a five-digit number in this format: ##.### (two numbers which denotes an administering federal department, and then 3 numbers which is the grant number within the federal department. According to regulations we will also need the Federal award ID and year; name of federal awarding agency; and the pass-through entity's name (if applicable). All these items will need to be included in the financial system when applicable.

General Grant Guidance:

1. Find a project or purchase that fits a federal grant criterion.
2. The responsible department will contact the appropriate state or federal department (whichever the case may be) to start the process and inquire about the requirements of the grant.
3. Start a file during this process and label everything well so that there is no difficulty finding the documents needed when being audited.
4. The responsible department will create an appropriate notice for the government body (City Council and / or EDA) to request they approve the application to receive this new grant.
 - a. This action form should contain ALL important information concerning this grant even INCLUDING any additional requirements that the grant may have such as continuing reporting for years to come; inability to sell an asset after used for certain amount of time; required future upkeep of an asset at local entities expense; or other important information as deemed appropriate.

5. The responsible department needs to document all requirements and then follow the grant procedures whenever applicable. These requirements may need to be fulfilled before the grant can be submitted. Some requirements may be (please note that some of these may not be able to be documented or completed until after grant award):
 - a. Improvement plan
 - b. Is this improvement plan in a 5-year capital plan
 - c. Plans and specifications
 - d. Bidding requirements
 - e. Data requirements (i.e., invoice and receipt retention, reports, schedules, etc.)
 - f. May need to hire a consulting firm
 - g. Scope of project
 - h. Cost estimates
 - i. Projected timelines
 - j. What project reports will be required
 - k. Document what steps will be needed for grant closeout
6. Once you have all the documents required to apply for the grant, then you may submit the grant application.
7. You need to obtain all necessary grant documents and requirements once the grant is approved.
8. Follow through the project to completion.
9. File all grant reports as required per the grant and on a timely basis. Ensure all requirements are well documented.

Internal Controls:

1. Uniform guidance requires our organization to have effective controls in place to manage federal awards and show compliance with Federal statutes, regulations, and terms and conditions of the award when applicable.
 - a. The section “General Grant Guidance” and following our internal policies will fulfill these requirements.
2. Uniform guidance requires that there are reasonable procedures in place to protect Personally Identifiable Information (PII) as sensitive by Federal agency or pass-through entity when applicable.
 - a. The City of Freeport and the Freeport EDA has approved the City of Freeport Data Practices Policy that outlines different types of data and what must be followed regarding dissemination of data. This policy may not be all encompassing; however, between that and implementation of other grant rules and procedures the controls are in place to protect PPI.
 - b. Another item to consider is storage of this data. Please ensure that PPI is kept in a locking file cabinet or computer system that is only accessible to people authorized to have that access.
 - c. Follow other normal operating procedures regarding purchase requisitions, contracting and bidding, and submitting of claims.

Travel:

1. According to federal grant guidelines, our travel policy is accordance with what we allow for travel costs.
 - a. Our travel guidelines must be followed. Our travel policies are within the personnel policy guidelines and the Human Resources Department sends out updates to any mileage and meal per diems that have changed.
 - b. If costs for a conference are being charged to a grant directly or through an indirect cost allocation; the supporting documentation of attendance must be retained by the participant and/or department.

Financial Management and Accounting Records:

1. Financial system must identify all federal awards in all accounts that are received and expended by:
 - a. CFDA number and title
 - b. Federal award ID and year
 - c. Name of federal awarding agency
 - d. Pass-through entity's name
2. Major Federal Grants - Each department will need to contact either the Finance Director or the Accountant with the information in number one above for major federal grants so that we can oversee the set up the appropriate Project Accounting Codes by each department.
 - a. Project accounting is a system that works along with the main general ledger. This will allow for proper identification that the federal government is requiring.
 - b. Major federal grants will be defined as grants that require multiple entries for the receipt of the federal grant and multiple expenditure items of the federal grant. It would also be further defined as greater than \$100,000 in expenditures or revenues.
3. Minor Federal Grants – Each department when asking for a federal grant to be receipted into the general ledger system will need to be accompanied by the information in number one above so that the information can be entered into the detailed description. The same will be true for expenditures that when entered the system that the information required above will need to be entered into the detail description.
 - a. A minor program would be a grant that is less than \$100,000 and only has very few numbers of transactions needing to be entered such as one receipt and one expenditure.
4. Follow our procedures in relation to expenditures whenever applicable.
5. Each department must know the requirements of the grant they are receiving and ensure that the allowability of costs are well documented including allowability of costs in accordance with Subpart E Cost Principles if applicable on the grant.
6. To receive advance payments:
 - a. Written procedures must be in place by the departments to minimize time between transfer of funds and disbursement by the entity whenever applicable.
7. Payments to subrecipients are:
 - a. Not required to be maintained in separate depository accounts for federal awards.

- b. Required to be accounted for by receipt, obligation, and expenditure of federal awards. Documentation must be kept, and detailed descriptions used on expenditures to the system. If using a project account, more defining items could be set up to provide better information, but each department will need to contact finance department to aid in this endeavor whenever applicable.

Documentation:

- 1. Documents associated with a particular action (examples):
 - a. Travel, e.g., airline tickets, authorized travel request, hotel receipts, conference registration, mileage records, etc.
 - b. Procurement, e.g., request to buy (purchase), quotes from suppliers, written agreement/contract to purchase or an order, receipt of goods or completion of services, invoice, etc.
 - c. Personnel Compensations (T&E), e.g., timesheets, calendars with worked hours, approved or authorized schedules.
 - d. Performance Reports, e.g., activities completed, associated costs, log of attendees/those served, publications or written material, etc.
 - e. Financial Reports, e.g., receipts, invoices, payroll schedules, etc.

Personnel Compensation Documentation:

- 1. Written policies and procedures for personnel compensation
 - a. Employees will follow current personnel policies.
 - b. Management must communicate with employees how to record their time on timesheets to designate that the work is for a federal grant or possible federal grant.
 - c. When entering time information, staff must enter the appropriate project accounting codes so that payroll time is properly recorded.
 - d. Timesheets must be recorded in Human Resources software for imaging and sorting for backup documentation to the federal grant (mostly used for FEMA grants).
 - e. Documentation must be maintained for all employees whose salaries are paid in full or in part by a federal award and used in meeting cost sharing or matching requirements on federal awards whenever applicable.

Conflict of Interest:

- 1. All potential conflicts of interest must be disclosed in writing to the federal awarding agency.
 - a. City officials need to make themselves aware of other interests that employees may have or own. For example, are they involved in a sideline business, or a spouse involved in a business.
 - i. Officials must be aware of their own business interests.
 - ii. Officials need to keep note of other businesses employees may be involved with.

- iii. Officials should state to their employees and ask questions whether they are involved with other businesses.
- iv. All employees should read and understand the code of Conduct in the City of Freeport employee handbook.
- b. Federal award recipients must disclose, in a timely manner, all violations of Federal criminal law in writing that involve fraud, bribery or gratuities that affect a federal award. This information must be reported to the federal agency or pass-through entity. If you fail to do so you may forfeit a portion or all the federal award.

Activities Allowed/Un-allowed and Allowable Costs/Cost Principles:

Source of Governing Requirements – The requirements for activities allowed or un-allowed are contained in program legislation, Federal awarding agency regulations, and the terms and conditions of the award. The requirements for allowable costs/cost principles are contained in 2 CFR 200 Subpart E, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

To ensure compliance with these requirements, the City has implemented the following policies and procedures:

1. All grant expenditures will follow 2 CFR 200 Subpart E, State law, City policy, and the provisions of the grant award agreement, which will also be considered in determining allowability. Grant funds will only be used for expenditures that are considered reasonable and necessary for the administration of the program.
2. Grant expenditures will be approved by department heads/program managers initially through the purchasing process and again when the bill or invoice is received. This will be evidenced by approval via the City's accounting software. Accounts payable disbursements will not be processed for payment by the Finance Department or Accountant until necessary approval has been obtained.
3. Payroll costs will be documented in accordance with 2 CFR 200 Subpart E. An indirect cost rate will only be charged to the grant to the extent that it was specifically approved through the grant budget/agreement.

Cash Management:

Source of Governing Requirements – The requirements for cash management are contained in OMB UG 2 CFR 200.302 & 305, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

To ensure compliance with these requirements, the City has implemented the following policies and procedures:

1. Substantially all the City's grants are awarded on a reimbursement basis. As such, program costs will be expended and disbursed prior to requesting reimbursement from the grantor agency.
2. Cash draws will be initiated by the Finance Director or Accountant who will determine the appropriate draw amount. Documentation of how this amount was determined will be retained and signed/dated.
3. The physical draw of cash will be processed through SWIFT (Minnesota's State-wide Integrated Financial Tools payment system) or through the means prescribed in the grant agreement.
4. Supporting documentation from SWIFT or a copy of the cash draw paperwork will be filed along with the approved paperwork described above and retained for audit purposes.
5. When cash is received in advance or drawn, the City will work to minimize time lapse between transfer of funds and disbursement by the City.

Eligibility:

Source of Governing Requirements – The requirements for eligibility are contained in program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

1. Federal grants will only benefit those individuals and/or groups of participants that are deemed to be eligible.

Equipment and Real Property Management:

Source of Governing Requirements – The requirements for equipment are contained in OMB UG 2 CFR 200.310-316, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

The following policies and procedures will also be applied to the extent that they do not conflict with or contradict any existing policies:

1. All equipment will be used in the program for which it was acquired or, when appropriate and allowable, other federal programs.
2. When required, purchases of equipment will be pre-approved by the grantor or pass-through agency. The designee will be responsible for ensuring that equipment purchases have been previously approved, if required, and will retain evidence of this approval.
3. Equipment records will be maintained, and an appropriate system shall be used to safeguard equipment.
4. When equipment is no longer needed for a federal program, it may be retained or sold with the Federal agency having a right to a proportionate amount of the current fair market

value. Proper sales procedures shall be used that provide for competition to the extent practicable and result in the highest possible return.

Procedures for Disposition of Equipment:

1. The City will keep, sell, or otherwise dispose of the equipment with no further obligation unless disposal requirements are specifically detailed in the grant.
2. A record of the date, reason and method of disposal or sale will be maintained with the equipment inventory.

Equipment purchased will be identified and kept in a capital asset listing. An equipment listing shall be maintained that includes the following:

- a. Asset number and description of the equipment.
- b. Depreciation method & years of expected life.
- c. Acquisition date.
- d. Cost of the equipment.
- e. Equipment classification (land, building, equipment, etc.).
- f. Make, Model, & Serial number or other identification number.
- g. Vendor and invoice number to purchase equipment.
- h. Disposition data including date and sale price of the equipment.

A physical inventory of the property will be conducted periodically, and the results will be reconciled with the capital asset listing. A control system will be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage or theft will be investigated.

Maintenance procedures are in place to keep the equipment in good condition.

Matching, Level of Effort and Earmarking:

Source of Governing Requirements – The requirements for matching are contained in OMB UG 2 CFR 200.306, program legislation, Federal awarding agency regulations, and the terms and conditions of the award. The requirements for level of effort and earmarking are contained in program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

The City defines “matching”, “level of effort”, and “earmarking” consistent with the definitions of the OMB UG Compliance Supplement:

Matching or cost sharing includes requirements to provide contributions (usually non-federal) or a specified amount or percentage of match federal awards. Matching may be in the form of allowable costs incurred or in-kind contributions (including third-party in-kind contributions).

Level of effort includes requirements for (a) a specified level of service to be provided from period to period, (b) a specified level of expenditures from non-federal or federal sources for specified activities to be maintained from period to period, and (c) federal funds to supplement and not supplant non-federal funding of services.

Earmarking includes requirements that specify the minimum and/or maximum amount of percentage of the program's funding that must/may be used for specified activities, including funds provided to sub-recipients. Earmarking may also be specified in relation to the types of participants covered.

To ensure compliance with these requirements, the City has implemented the following policies and procedures:

1. Compliance with matching, level of effort and earmarking requirements will be the responsibility of the Finance Director or Accountant.
2. Adequate documentation will be maintained to support compliance with matching, level of effort, and earmarking requirements. Such information will be made available to City administration, auditors, and pass-through or grantor agencies, as requested.
3. Maintenance of effort for grants through the State Minnesota will be determined at the State level.

Period of Performance:

Source of Governing Requirements – The requirements for period of performance of federal funds are contained in OMB UG 2 CFR 200.308-309 & 344, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

To ensure compliance with these requirements, the City has implemented the following policies and procedures:

1. Costs will be charged to an award only if the obligation was incurred during the funding period (unless pre-approved by the Federal awarding agency or pass-through grantor agency).
2. All obligations will be liquidated not later than 120 days after the end of the funding period (or as specified by program legislation).
3. Compliance with period of performance requirements will initially be assigned to the

individual approving the allowability of the expense/payment. This will be subject to review and approval by the Finance Department as part of the payment processing.

Procurement, Suspension and Debarment:

Source of Governing Requirements – The requirements for procurement are contained in OMB UG and 2 CFR 180, program legislation, Federal awarding agency regulations and the terms and conditions of the award. The requirements for suspension and debarment are contained in OMB UG and 2 CFR 180, which implements Executive Orders 12549 and 12689, Debarment and Suspension; program legislation; Federal awarding agency regulations; and the terms and conditions of the award.

1. The City must have written procurement procedures that comply with federal, state, and local laws and regulations.
 - a. Follow state guidelines (which are also in our internal control procedures document) regarding bidding and contracting.
 - b. Follow the internal controls document from the City of Freeport in relation to purchasing, bidding, and contracting, purchase orders, and accounts payable. *If we follow these procedures, it should and must include full and open competition consistent with uniform guidance standards.*
 - c. Purchasing from small and minority businesses, women’s business enterprises and labor surplus firms when applicable. Steps must include
 - i. Placing qualified small and minority businesses and women’s business enterprises on a solicitation list.
 - ii. Assuring that small and minority business, and women’s business enterprises are solicited whenever they are potential sources.
 - iii. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses and women’s business enterprises.
 - iv. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses and women’s business enterprises.
 - v. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
 - vi. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in these five items above.
2. Contract only with responsible contractors that can meet the requirements, and terms and conditions. Some items to consider are:
 - a. Contractor integrity
 - b. Compliance with public policy
 - c. Record of past performance
 - d. Financial and technical resources
3. Conflicts of interest for procurement:
 - a. Follow our code of conduct in the personnel policy manual.

- b. Avoid purchasing unnecessary or duplicative items under the grant contract.
- c. Maintain sufficient detailed records to provide an audit trail for the procurement.
- 4. Identify the procurement method: Under federal guidelines there are different sizes of purchases and requirements that they follow.
 - a. Micro purchases are purchases not to exceed \$10,000. This can increase up to \$50,000 on an annual basis if the self-certification is done with any of the following supporting documentation: qualification as a low-risk auditee, annual internal institutional risk assessment, or a higher threshold consistent with State law (\$25,000).
 - i. Follow our normal purchasing procedures in the internal control documents. Issue purchase requisitions when policy requires.
 - ii. Distribute as equitably as possible among qualified suppliers.
 - iii. Policy is that you should get more than one price quote if the purchase is over \$5,000. If the purchase is under \$5,000 more than one quote is not required.
 - b. Small purchase procedures which are relatively simple and informal procurement methods for securing services and supplies between \$25,000 and \$174,999 under federal guidelines.
 - i. Follow City guidelines in relation to purchasing and contracting and bidding for these items and follow state statutes which would require competitive quotes above \$25,000 and sealed competitive bids after \$174,999 when applicable or unless there is an exception to policy.
 - ii. Stay in contact with the federal or state agency you are coordinating this grant with to ensure compliance.
 - c. Sealed bid procurements with formal advertising are for items exceeding \$175,000 (> \$175,000 for the City of Freeport and Freeport EDA).
 - i. Follow city guidelines in relation to contracting and bidding which are the same as MN State statute (> \$175,000).
 - ii. Stay in contact with the federal or state agency you are coordinating this grant with to ensure compliance.
 - d. Sealed bid procurements without formal advertising are for items exceeding \$175,000. **This would be a rarity that this will occur.**
 - i. Follow city guidelines in relation to contracting and bidding (> \$175,000) which are the same as MN State statute.
 - ii. Stay in contact with the federal or state agency you are coordinating this grant with to ensure compliance.
 - iii. Complete cost/price analysis;
 - 1. Method used and level of analysis depends on facts surrounding the procurement action;
 - iv. Recipient must make independent estimates before receiving bids or proposals.
 - e. Non-competitive proposals or bids
 - i. Review use of non-competitive proposals, if used and when to use:
 - 1. Item or service is available from only one source;
 - 2. Public emergency exists;

3. Awarding agency or pass-through entity expressly authorizes non-competitive proposals in response to a written request from the City of Freeport or Freeport EDA.
4. Competition is inadequate after a solicitation is issued.
- f. RECIPIENT MUST ENSURE THAT AWARDED CONTRACTS ARE NOT AWARDED TO A CONTRACTOR THAT IS DEBARRED OR SUSPENDED.
 - i. Verify in Excluded Parties List System (EPLS) in the System for Award Management (SAM).

Program Income:

Source of Governing Requirements – The requirements for program income are found in OMB UG 2 CFR 200.307, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

To ensure compliance with these requirements, the City has implemented the following policies and procedures:

1. Program income will include (but will not be limited to): income from fees for services performed, the use or rental of real or personal property acquired with grant funds, the sale of commodities or items fabricated under a grant agreement, and payments of principal and interest on loans made with grant funds. It will not include interest on grant funds unless otherwise provided in the Federal awarding agency regulations or terms and conditions of the award.
2. The City will allow program income to be used in one of three methods:
 - a. Deducted from outlays
 - b. Added to the project budget
 - c. Used to meet matching requirements

In the absence of specific guidance in the Federal awarding agency regulations or the terms and conditions of the award, program income shall be deducted from program outlays.

3. Program income, when applicable, will be accounted for as a revenue source in the same project code as the federal grant.

Reporting:

1. Uniform guidance requires Federal agencies to include performance goals or measures in awards and recipients are to report against those goals or measures.
 - a. Read and understand the grant document in relation to performance reporting requirements.
 - b. Performance reporting will require the following:
 - i. Recipients are to relate financial data to performance accomplishments
 - ii. Oversight and monitoring must cover each program or activity

- iii. Performance report timeframes will be defined by awarding agency or pass-through entity
- c. Expectations of performance reports (non-construction):
 - i. Comparison of actual accomplishments of each federal award for the established reporting period by submitting:
 - 1. Quantifiable data (cost/units) when available
 - 2. Trend data or data analysis
 - 3. Other defined measures
 - ii. Reasons why goals were not met:
 - 1. Analysis/reason why goals not met
 - 2. Explanation of any cost overruns
 - 3. *(Identification of or if goals will be met)*
- d. Expectations of performance reports (construction)
 - i. On-site technical inspection reports
 - ii. Certified percentage of completion data
 - iii. Additional reports as required by Federal agency
 - iv. Data and Information that identifies:
 - 1. Significant developments between scheduled reporting dates, e.g., delays, problems, adverse conditions
 - 2. Identify any action taken, contemplated, or assistance needed
 - 3. Identify favorable conditions
 - v. Policy and Procedures considerations:
 - 1. Entities should consider having procedures that describe when to start collecting data for the report, who shall review the report, who shall sign the report, and when the report will be submitted.
 - 2. Build in a timeline for submission and know the reportable measures for the reporting period to eliminate constant revisions.
 - 3. For special data collection, procedures may need to reflect unique steps to take to collect and analyze data for reporting purposes - may require interim procedures to satisfy current reporting.

Report Certification:

1. An authorizing official need to sign a certification regarding the filing of documents.
 - a. When the grant is approved by the governing body. Have the official that will be signing the grant documentation approved for all the grant documents going forward including this certification.
 - b. Certification: “By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).”

Financial Reporting:

1. Use OMB approved government wide data collection instrument (currently SF-425 Federal Financial Report)
2. Frequency of reporting will be identified in the grant documents. Check your documentation
3. If more guidance is needed, please check with the federal agency or pass-through entity

Sub-recipient Monitoring:

The City will ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and, if any of these data elements change, include the changes in subsequent subaward modification. Required information includes:

1. Federal Award Identification.
 - a. Subrecipient name (which must match the name associated with its unique entity identifier).
 - b. Subrecipient's unique entity identifier.
 - c. Federal Award Identification Number (FAIN).
 - d. Federal Award Date (see §200.39 Federal award date) to the recipient by the Federal agency.
 - e. Subaward Period of Performance Start and End Date.
 - f. Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient.
 - g. Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current obligation.
 - h. Total Amount of the Federal Award committed to the subrecipient by the pass-through entity.
 - i. Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA).
 - j. Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity.
 - k. Assistance Listing Number and Name; the pass-through entity must identify the dollar amount made available under each Federal award and the Assistance Listing Number at time of disbursement.
 - l. Identification of whether the award is R&D; and
 - m. Indirect cost rate for the Federal award (including if the de minimis rate is charged per §200.414 Indirect (F&A) costs).

The City will perform a written risk assessment of each subrecipient, evaluating their risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in 2 CFR 200.332.

The City will monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

The City will verify that every subrecipient is audited as required by OMB UG 2 CFR 200 Subpart F when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold.

Special Tests and Provisions:

To ensure compliance with these requirements, the City has implemented the following policies and procedures:

1. The Finance Director or the Accountant will be assigned the responsibility for identifying financial-related compliance requirements for special tests and provisions, determining approved methods for compliance, and retaining any necessary documentation. Program-related compliance requirements will be the responsibility of the department administering the grant.

APPROVED this 29th day of November 2022.

Mike Eveslage, Mayor: _____

ATTEST:

Jon Nelson, Clerk-Treasurer: _____

RESOLUTION 2022-22

**A RESOLUTION ACCEPTING SUBMISSION OF FULL APPLICATION AND AWARD MONEY
GRANTED BY MnDOT FOR THE ACTIVE TRANSPORTATION INFRASTRUCTURE PROGRAM
GRANT**

WHEREAS, the City of Freeport recognizes the need to provide a safe active transportation route from 9th St SE to 3rd St SE including a crosswalk on the westbound offramp along CSAH 11.

WHEREAS, the City of Freeport received a Notice of Grant Opportunity from the Minnesota Department of Transportation (MnDOT) for the Active Transportation Infrastructure Program Grant Solicitation to match up to 100% of the cost of a standalone safe active transportation construction project.

WHEREAS, the City of Freeport submitted a letter of intent to MnDOT for the Active Transportation Infrastructure Program Grant Solicitation.

WHEREAS, MnDOT responded to the letter of intent recommending that the City of Freeport continue by submitting a full application to the grant.

WHEREAS, the governing body of the City of Freeport is required to support the submission of the application and acceptance of the grant money should the City be awarded funds to cover the cost of the active transportation construction project.

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FREEPORT, MINNESOTA, that the City of Freeport will submit a full application to MnDOT for the Active Transportation Infrastructure Program Grant and will accept all funds awarded by MnDOT should the application be accepted.

APPROVED this 29th day of November, 2022.

Mike Eveslage, Mayor

ATTEST:

Jon Nelson, Clerk-Treasurer

Resolution 2022- 23

A Resolution Completing Final Payment for Kuechle Underground Improvements

WHEREAS, pursuant to a written contract signed with the city on June 29, 2021, Kuechle Underground, Inc of Kimball Minnesota has satisfactorily completed Improvement of the following Streets in accordance with such contract:

- 2nd Street SE – CSAH 11 to 4th Avenue SE
- 3rd Street SE – CSAH 11 to 4th Avenue SE
- 3rd Avenue SE – 2nd Street SE to 3rd Street SE
- 4th Avenue SE - 2nd Street SE to 3rd Street SE
- Trunk Sewer along 3rd Avenue NE – 2nd Street SE to 120 feet north of 2nd Street NE
- Alley between Main Street and 2nd Street NE – CSAH 11 to 3rd Avenue NE
- Alley between 2nd Street NE and 3rd Street NE – CSAH 11 to the extension of 3rd Avenue NE
- 3rd Street NW - CSAH 11 and 4th Avenue NW
- 4th Street NW – 120' West of CSAH 11 to 2nd Avenue NW
- 2nd Avenue NW – 2nd Street NW to 4th Street NW, and

NOW THEREFORE, BE IT RESOLVED BY THE CITY OF FREEPORT, MINNESOTA. The work completed under said contract is hereby accepted and approved, and,

BE IT FURTHER RESOLVED: That the city clerk and mayor are hereby directed to issue a proper order for the final payment on such contract, in exchange for the contractor's receipt evidencing payment in full.

Adopted by the council this 29 day of November, 2022 .

Mayor

City Clerk