



CITY OF FREEPORT

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

December 22, 2023 - Special Meeting Agenda
Freeport City Hall - 7:00 am

Call to Order

- I. Approve Agenda
- II. Public Forum
- III. Consent Agenda
 - a. November 28, 2023 Council Meeting Minutes
 - b. Claims Report – December 2023
 - c. November 2023 Sheriff's Report
- IV. Reports
 - a. Clerk-Treasurer Report – Jon Nelson
- V. Old Business
 - a. Final 2024 Budget
 - Resolution 2023-17 – Adopting the Final 2024 Budget and Tax Levy
 - b. Earned Sick and Safe Time
- VI. New Business
 - a. Regional Safety Group
 - Resolution 2023-18 – Authorizing The City of Freeport to Join Highway 55 Regional Safety Group in 2024
 - b. Resolution 2023-19 – Appointing Election Judges for the 2024 Elections Within the City of Freeport
 - c. Resolution 2023-20 – Designating a Polling Place for the Year 2024
- VII. Adjourn

Next Regular Meeting: January 30, 2024



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cityfrpt@albanytel.com

November 28, 2023 – Meeting Minutes

A regular meeting of the Freeport City Council was convened at 7:00 pm by Mayor Mike Eveslage, and councilors Nick Arnzen, Sarah Blake, and Jake Renneker. Councilor Tim Hennen was absent.

Staff in attendance: Public Works Director Loren Goebel, City Clerk-Treasurer Jon Nelson, Financial Advisor Ashley Feldewerd, Fire Chief Andy Grieve, City Engineer Dave Blommel, and City Attorney Scott Dymoke.

Others in attendance: Carol Moorman, Star Post; Rodney Atkinson, Anna Neu, Alyssa Stordahl, & Assistant Fire Chief Branden Roering.

Approve Agenda

- With the additional claims #5658, 5659 & 5690, Arnzen motioned to approve the agenda, seconded by Blake. Motion carried.

Public Hearing: Welle's Country Acres Plat Four Approval

- Mayor Eveslage opened the Public Hearing at 7:01pm.
- Feldewerd expressed that the budget has remain unchanged since our initial budget workshop.
- If our 2024 tax rate remains unchanged, there will be a small increase of .39% which would bring our tax rate to 68.64%, keeping us at a stable rate.
- We have a 7.6% increase in tax capacity.
- Residents with a \$100,000 can expect to see a \$3.00 increase from the City up to \$16.00 on a home valued at \$400,000. A \$500,000 business can expect to see a \$36.00 increase from the City.
- Atkinson expressed his financial opinions to the Council.
- Mayor Eveslage closed the public hearing at 7:21pm.

Public Forum

Consent Agenda

- Mayor Eveslage questioned whether or not the City should pay for DOT physicals for employees as other companies are not paying for physicals and the physical stays with the individual, not the City. After discussion, Renneker motioned to approve the consent agenda as-is, seconded by Blake, motion tied 2-2. Attorney Dymoke suggested moving claim #5658 to item *c.* under *New Business* if further discussion is needed on this item. Arnzen motioned to move the claim to new business, seconded by Eveslage. Motion carried. Arnzen motioned to approve the consent agenda with this change, seconded by Blake. Motion carried.

Reports

a. Clerk-Treasurer Report - Jon Nelson

- Kelsey Molitor's last day was November 27. Rachel Tschida has now taken over as administrative assistant.
- We have received to applications for the snow removal position. Arnzen motioned to authorize Nelson and Goebel to hire a candidate, seconded by Renneker. Motion carried.
- The public works van is in need of replacement. Council asked Nelson and Goebel to find replacements to discuss at the next meeting.
- Nelson was asked to present a petition that would expand and strengthen the trail system throughout Stearns County. The approval of the petition would not pose any financial burden on the City of Freeport, it would just show our support. Arnzen motioned to approve signing the petition, seconded by Blake. Motion carried.
- Deloros Notch of the Senior Center asked that the City help with some updating at the Senior Center. Items include replacing the water softener & stove vent hood, removal of water fountain, and ventilation improvements in the furnace room. It is expected to cost around \$2,000. Blake motioned to approve paying for the items at the Senior Center, seconded by Renneker. Motion carried.
- The last yard waste pickup service from West Central will be December 8.

b. Fire Dept Report - Fire Chief Andy Grieve

- 3 calls this month, 1 medical, 1 cancelled fire, & 1 mutual aid.
- The new extrication equipment has been ordered.
- Fire Dept will be in charge of the parade again for 2024.
- The rescue van is on track to be built in February 2024.
- Officer elections will be held next Monday.

c. Public Works - Public Works Director Loren Goebel:

- Goebel said that we currently have 6-7 water meters in inventory. He would like to order additional meters sooner rather than later so we don't run into supply issues when homes are built in the new development. Blommel said with the way things are right now, it would not be excessive to order 20 additional meters to have on hand. It was also pointed out that some homes may request a second meter for irrigation purposes. Arnzen motioned for Goebel to order 20 new water meters, seconded by Blake. Motion carried.

d. Engineer Report - City Engineer Dave Blommel:

- Streetlight bids will be opened November 30th. Blommel is expecting 2-3 bids.
- The manufacturer of the retrofit LED kits we were going to use has stated that they no longer recommend using the kits. They are going to honor their mistake and allow us to purchase brand new light fixtures for the same price which will be around \$50,000 in savings.
- Will be submitting plans to USDA for Welle Country Acres funding this week.
- Green light was given to complete the full application for the Active Transportation grant. Local Road Improvement Program grant will be submitted by due date of December 8th for 7th St SW and Industrial Drive improvements.
- Co Rd 157 widening project between Albany and Freeport will take place in 2025, was originally planned for next year. There may be a cost share with Stearns County for the project.

e. Attorney Report - City Attorney Scott Dymoke:

- Dymoke put together a sample purchase agreement for Welle Country Acres Four plats and protective covenants for the addition.

Old Business

a. Public Safety Aid Money

- \$16,500 has been allotted to the fire department for partial payment of extrication equipment and a new AED unit.
- No new ideas were presented at this time, item was tabled.

New Business

a. Earned Sick and Safe Time

- Nelson proposed changing PTO to ESST in the personnel policy to comply with the new state statutes.
- Renneker motioned to approve the changes, seconded by Blake. Motion carried.

b. Welle Four Lottery System

- EDA approved moving forward with a presale lottery system for lots in the Welle Four Addition.
- Nelson created the system to make the purchase process fair when multiple parties show interest in the same lot.
- Arnzen motioned to approve the lottery system, seconded by Renneker. Motion carried.
- Council set January 3, 2024 as the date for lots to go on sale.

c. Claim #5658 – DOT Physical Reimbursement

- Council could not recall if the City is responsible for paying for DOT physicals. Arnzen made the comment that if it is required for him to run the plow truck, we should pay it. Eveslage requested that it be looked into for next time to see if the City is required to pay for it.
- Renneker motioned to approve paying the DOT physical reimbursement, seconded by Blake. Motion carried.

Adjourn

Blake motioned to adjourn, seconded by Arnzen. Motion carried.

Mayor Mike Eveslage

Clerk-Treasurer Jon Nelson

12/14/23
11:31:08

CITY OF FREEPORT
Claim Details
For the Accounting Period: 12/23

Page: 1 of 2
Report ID: AP100

For doc #s from 5675 to 5688
* ... Over spent expenditure

Claim Line #	Check	Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
5675			829 ABDO	425.00					
1	479836	11/30/23 Payroll Prep - Nov 2023		425.00			101 41000	300	10100
5676			647 BADGER METER INC	27.18					
1	80145495	11/29/23 Beacon MBL Hosting Unit		13.59			601 43225	433	10100
2	80145495	11/29/23 Beacon MBL Hosting Unit		13.59			602 43250	433	10100
5677			778 DISPLAY SALES CO	130.50					
1	SO2014	12/12/23 Light Bulbs		116.00*			101 43100	210	10100
2	SO2014	12/12/23 Freight		14.50*			101 43100	210	10100
5678			123 DYMOKE LAW OFFICE, P.A.	585.00					
1	12/01/23	General Matters - Nov 2023		585.00			101 41000	302	10100
5679			641 FREEPORT ELECTRIC, INC	88.91					
1	5807	11/27/23 Replace Street Light Receptacl		88.91			101 43160	311	10100
5680			174 GOPHER STATE ONE CALL, INC	18.90					
1	3110408	11/30/23 Email Tickets - Nov 2023		18.90*			601 43225	330	10100
5681			670 JOHNSON JET-LINE, INC	662.00					
1	3731	11/21/23 Rootcutting		662.00*			602 43250	311	10100
5682			637 NORTHLAND TRUST SERVICES INC	18,130.00					
1	12/06/23	Bond Series 2013A - 2024 Pmt		15,000.00			601 22500		10100
2	12/06/23	Bond Series 2013A - 2024 Pmt		2,635.00*			601 43225	610	10100
3	12/06/23	Bond Series 2013A Agent Fee		495.00*			601 47000	620	10100
5683			769 METRO SALES, INC	89.87					
1	INV2422993	12/11/23 Copier Renta 11/15/23-12/1		89.87			101 41000	410	10100
5684			861 JOSH PUNG	300.00					
1	12/11/23	Valve Extensions		300.00			602 43250	210	10100
5685			824 CAPITAL ONE TRADE CREDIT	5.68					
1	D71859	11/09/23 Supplies		5.68*			101 43100	220	10100
5686			782 RMB ENVIRONMENTAL LABORATORIES	312.54					
1	D053848	11/16/23 Discharge		131.77*			602 43250	460	10100
2	D054520	12/12/23 Quarterly Influent		180.77*			602 43250	460	10100

FREEPORT ALL CALLS

City	Date Received	Call #	Description
FREEPORT	11/29/2023 07:01:57	23096224	ACCIDENT
FREEPORT	11/27/2023 00:18:45	23095629	AGENCY ASSIST
FREEPORT	11/09/2023 15:06:02	23090897	BEHAVIORAL HEALTH
FREEPORT	11/18/2023 01:17:50	23093290	BEHAVIORAL HEALTH
FREEPORT	11/03/2023 00:09:24	23089357	DIRECTED PATROL
FREEPORT	11/18/2023 15:18:20	23093428	DOMESTIC
FREEPORT	11/20/2023 18:21:28	23094073	DRIVING COMPLAINT
FREEPORT	11/29/2023 23:45:15	23096511	EXTRA PATROL
FREEPORT	11/25/2023 01:16:17	23095239	FOOT PATROL
FREEPORT	11/24/2023 23:40:25	23095222	FOUND PROPERTY
FREEPORT	11/06/2023 11:50:07	23090075	FRAUD
FREEPORT	11/15/2023 16:16:51	23092508	FRAUD
FREEPORT	11/10/2023 15:47:29	23091177	MATTER OF INFORMATION
FREEPORT	11/30/2023 20:52:02	23096817	MEDICAL EMERGENCY
FREEPORT	11/01/2023 22:00:40	23089048	MOTORIST ASSIST
FREEPORT	11/19/2023 09:38:18	23093634	MOTORIST ASSIST
FREEPORT	11/29/2023 23:56:45	23096513	OPEN DOOR
FREEPORT	11/14/2023 16:55:36	23092266	PERSONAL ASSIST
FREEPORT	11/24/2023 20:48:22	23095169	SPECIAL DETAIL
FREEPORT	11/19/2023 19:14:33	23093734	TRAFFIC STOP
FREEPORT	11/25/2023 00:47:02	23095234	TRAFFIC STOP
FREEPORT	11/27/2023 00:15:35	23095627	TRAFFIC STOP
FREEPORT	11/18/2023 13:00:14	23093396	TRAFFIC STOP
FREEPORT	11/14/2023 00:59:59	23092079	TRAFFIC STOP
FREEPORT	11/27/2023 23:52:21	23095890	TRAFFIC STOP
FREEPORT	11/28/2023 18:26:43	23096125	TRAFFIC STOP

Memo

From: Jon Nelson - Clerk-Treasurer

To: Freeport City Council

Date: 12/15/23

Re: Clerk-Treasurer Report

1. Following the advice of our team at Abdo, we have invested in three CDs:
 - a. 3 month - \$250,000 @ 4.50%
 - b. 6 month - \$500,000 @ 4.75%
 - c. 12 month - \$250,000 @ 5.20%
2. The head judges and I will be attending election training on January 17. All judges from the 2022 election will be returning. The City of Freeport is fortunate to have an established group of experienced judges so thank you to them for their continued support.
3. Our Wellhead Protection Plan is coming up on its expiration. Loren & I have been working with Jolene Leither from MRWA and we have submitted an extension request to renew our WHP for another 10 years.
4. Jerry Mayers has accepted our offer for the snow removal position.
5. Reminder to wrap up the elected officials training by the end of the year.

BUDGET MEMO

TO: MAYOR AND COUNCIL
FROM: ABDO FINANCIAL SOLUTIONS, LLC
SUBJECT: FINAL 2024 BUDGET
DATE: DECEMBER 19, 2023

Introduction

Upon your request, we have summarized some of the key items for consideration in this years' budget. This is the final tax levy that needs to be certified to Stearns County by December 27th.

Budget Format

The 2024 Budget included the Council approved priorities for each department.

Key items in this year's budget:

- The 2024 tax rate is proposed to increase 0.39% to 68.64%
- The total 2024 tax levy is proposed to increase \$47,162 or 8.22% from 2023
 - The general levy increased \$17,162 or 6.73%
 - Factors relating to this increase include an increase in the audit expense, a long-term plan expense and a 3% COLA increase.
 - The debt levy shows no change.
 - The debt service on the future debt is not known at this time since the project has not been completed. At the recommendation of David Drown and Associates (the city's municipal advisor), \$206,000 has been included for future debt.
 - The capital levy stayed the same overall, however, this document shows a decrease in the street light levy from \$60,000 to \$20,000 and the establishment of the sidewalk capital fund in the amount of \$40,000.
- Staffing
 - The preliminary budget shows a 3% increase for COLA.

Tax Levy Summary

Overall, the property tax levy includes levies for general operations, EDA, capital equipment and improvements, and debt service. The 2023 actual and 2024 proposed property tax levies are listed below:

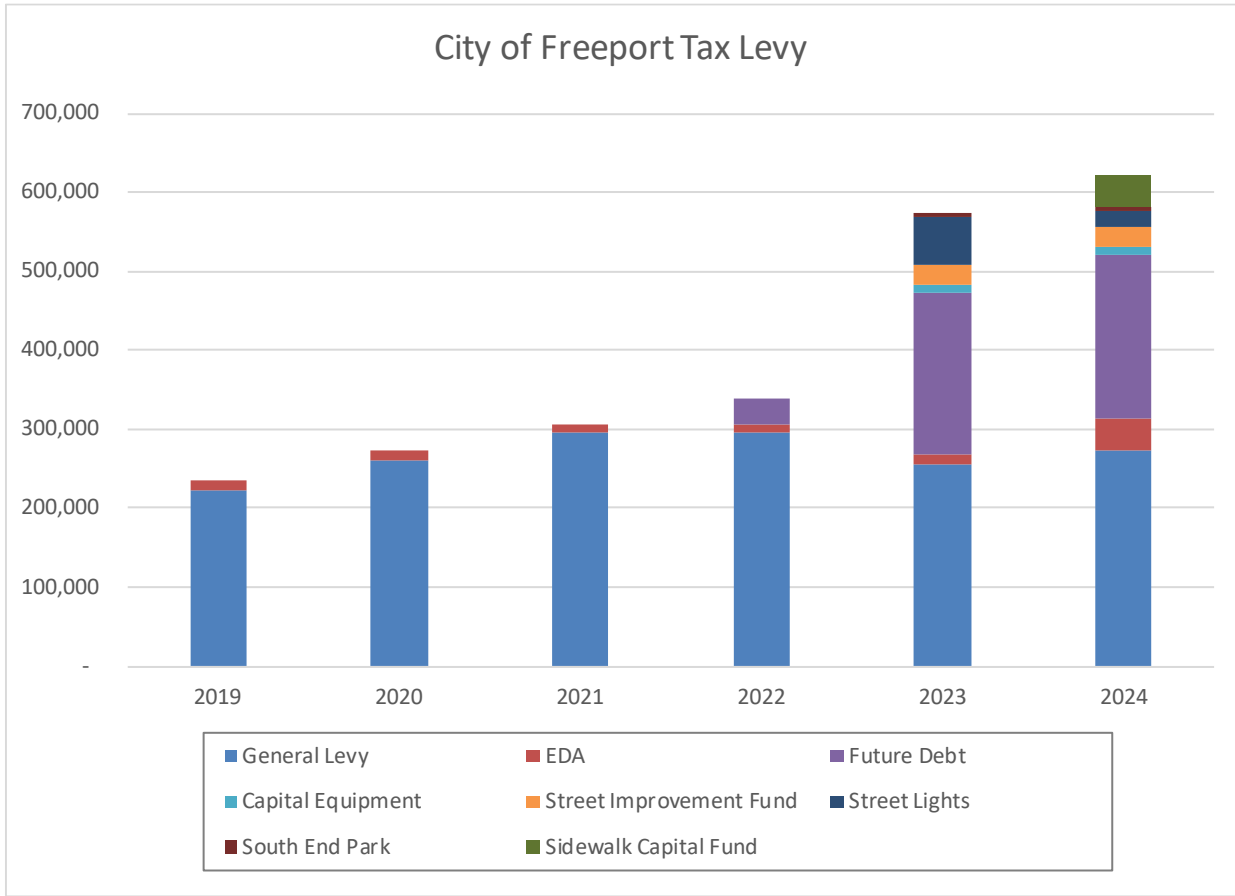
	2023 Levy	Proposed 2024 Levy	Increase (Decrease) from 2023	Percent Change from 2023
General Levy	\$ 254,968	\$ 272,130	\$ 17,162	6.73%
EDA Levy	12,000	42,000	30,000	250.00%
Capital Levy				
Capital Equipment	10,000	10,000	-	0%
Street Improvements	25,000	25,000	-	0%
Street Lights	60,000	20,000	(40,000)	-66.67%
Sidewalk Capital Fund		40,000	40,000	100.00%
South End Park	6,000	6,000	-	0%
Debt Levy				0%
Future Debt	206,000	206,000	-	0%
Total	\$ 573,968	\$ 621,130	\$ 47,162	8.22%
Tax Capacity	\$ 841,009	\$ 904,957	\$ 63,948	7.60%
City Tax Rate*	68.25%	68.64%	0.39%	

The impact of the proposed 2024 City of Freeport tax levy and tax rate is shown below:

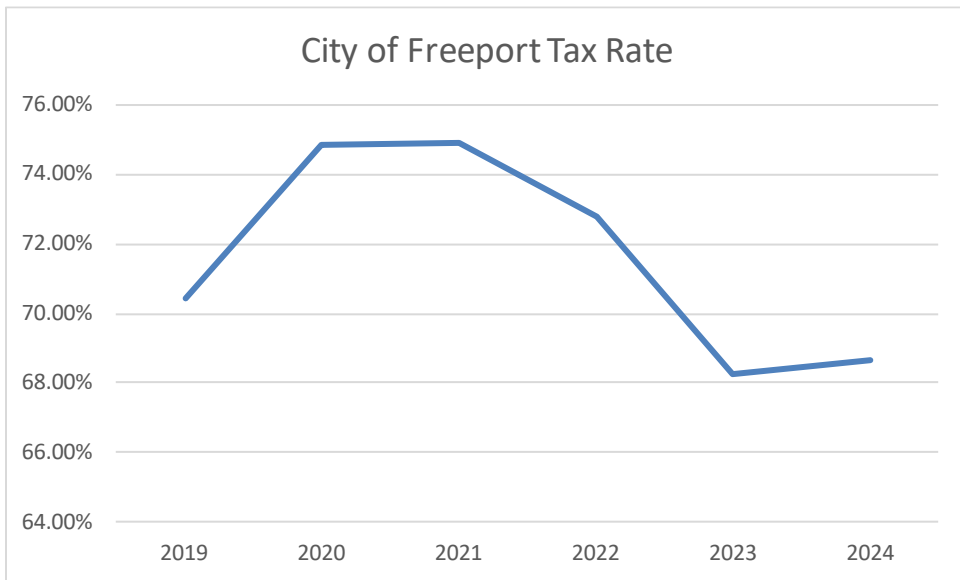
Property Type	Market Value	Taxable Market Value	2023 Taxes Payable	2024 Taxes Payable	Increase (Decrease) in Property Taxes
Residential	\$ 100,000	\$ 71,800	\$ 490	\$ 493	\$ 3
Residential	200,000	180,800	1,234	1,241	7
Residential	300,000	289,800	1,978	1,989	11
Residential	400,000	398,800	2,722	2,737	16
Commercial	500,000	500,000	6,313	6,349	36

Note: no change in market value has been assumed

Tax Levy Summary 2019 to 2023 Actual and 2024 Proposed



Tax Rate 2019 to 2023 Actual and 2024 Proposed



General Fund Budget Summary

	Actual 2021	Actual 2022	YTD 8/23/2023	Budget 2023	Budget 2024	Amount Change	Percent Change
Revenues							
Property taxes	\$ 292,974	\$ 296,539	\$ 134,123	\$ 254,968	\$ 272,130	\$ 17,162	7%
Other taxes	6,082	6,543	-	3,000	5,000	2,000	67%
Licenses and permits	13,244	15,886	18,110	13,400	14,900	1,500	11%
Intergovernmental	126,063	128,589	64,645	130,503	130,595	92	0%
Charges for services	202	101	100	150	150	-	0%
Fines and forfeitures	373	650	747	1,000	1,000	-	0%
Interest earnings	3,337	3,535	1,911	4,000	4,000	-	0%
Miscellaneous	15,926	100,542	10,703	2,700	3,500	800	30%
Other financing sources	90,500	90,500	45,250	90,500	90,500	-	0%
Total Revenues	\$ 548,701	\$ 642,885	\$ 275,589	\$ 500,221	\$ 521,775	\$ 21,554	4%
Expenditures							
General Government	\$ 31,228	\$ 132,735	\$ 80,581	\$ 152,450	\$ 161,000	\$ 8,550	6%
Legislative (Council/Board)	3,889	5,394	2,133	5,151	4,776	(375)	-7%
Executive (Mayor/Manager)	1,580	2,614	1,099	3,248	3,248	-	0%
Clerk	85,948	79,936	43,427	85,145	90,287	5,142	6%
Elections	1,730	4,650	-	4,400	4,400	-	0%
Auditor	14,875	14,589	18,746	15,400	20,000	4,600	30%
Assessor	4,816	4,770	4,847	4,900	4,900	-	0%
Planning and zoning	46	-	46	750	750	-	0%
Building Official	3,737	2,643	375	4,300	4,000	(300)	-7%
Fire & Rescue	44,070	43,107	22,403	44,805	46,687	1,882	4%
Civil Defense	-	1,940	-	-	-	-	0%
Public Works	82,785	93,714	103,840	92,012	94,467	2,455	3%
Highways, Streets & Roads	110,266	109,676	19,460	54,910	55,910	1,000	2%
Street Lighting	51,408	54,317	12,308	21,200	21,700	500	2%
Parks	17,591	134,141	4,609	11,550	9,650	(1,900)	-16%
Total Expenditures	\$ 453,969	\$ 684,226	\$ 313,874	\$ 500,221	\$ 521,775	\$ 21,554	4%
Excess Revenues (Expenditures)	\$ 94,732	\$ (41,341)	\$ (38,285)	\$ -	\$ -	\$ -	

Summary Budgets for All Other Budgeted Funds

	Actual 2021	Actual 2022	YTD 8/23/2023	Budget 2023	Budget 2024
AFSA Fund					
Revenues	\$ 309,560	\$ 250,173	\$ 147,471	\$ 195,030	\$ 207,442
Expenditures	265,979	129,974	51,711	129,064	139,980
Net Revenue Over (Under) Expenditures	<u>\$ 43,581</u>	<u>\$ 120,199</u>	<u>\$ 95,760</u>	<u>\$ 65,966</u>	<u>\$ 67,462</u>
EDA					
Revenues	\$ 12,265	\$ 12,323	\$ 33,374	\$ 12,160	\$ 42,200
Expenditures	7,223	5,727	7,636	12,000	12,000
Net Revenue Over (Under) Expenditures	<u>\$ 5,042</u>	<u>\$ 6,596</u>	<u>\$ 25,738</u>	<u>\$ 160</u>	<u>\$ 30,200</u>
Water					
Revenues	\$ 155,579	\$ 595,969	\$ 101,882	\$ 142,200	\$ 140,200
Expenditures	184,692	183,071	107,925	222,107	225,052
Net Revenue Over (Under) Expenditures	<u>\$ (29,113)</u>	<u>\$ 412,898</u>	<u>\$ (6,043)</u>	<u>\$ (79,907)</u>	<u>\$ (84,852)</u>
Waste Water					
Revenues	\$ 135,811	\$ 860,002	\$ 83,062	\$ 137,500	\$ 142,700
Expenditures	124,961	125,839	60,790	167,187	145,650
Net Revenue Over (Under) Expenditures	<u>\$ 10,850</u>	<u>\$ 734,163</u>	<u>\$ 22,272</u>	<u>\$ (29,687)</u>	<u>\$ (2,950)</u>

CITY OF FREEPORT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2024

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2020	2021	2022	2023	Budget	Rec.	Budget	Change	Budget	Budget
	2020	2021	2022	2023	2023	2023	24	24	24	24

101 General Fund										
31000 General Property Taxes										
31000 General Property Taxes	259,663	292,974	296,539	134,123	254,968	53%	272,130	_____	272,130	106%
Group:	259,663	292,974	296,539	134,123	254,968	53%	272,130	0	272,130	106%
31800 Other Taxes										
31810 Franchise Fees	7,052	6,082	6,543		3,000	0%	5,000	_____	5,000	166%
Group:	7,052	6,082	6,543		3,000	0%	5,000	0	5,000	166%
32100 Liquor Licenses										
32100 Liquor Licenses	6,990	7,920	8,075	8,110	8,100	100%	8,100	_____	8,100	100%
Group:	6,990	7,920	8,075	8,110	8,100	100%	8,100	0	8,100	100%
32200 Special Events										
32210 Building Permits	4,487	4,329	6,521	7,765	4,300	181%	5,500	_____	5,500	127%
32225 Rental Permits	1,230	525	375	1,685	600	281%	750	_____	750	125%
32230 Zoning Permit	375	250	550	325	250	130%	300	_____	300	120%
32231 Pet License	90	20	65	75	50	150%	50	_____	50	100%
Group:	6,182	5,124	7,511	9,850	5,200	189%	6,600	0	6,600	126%
32300 Gambling Licenses										
32300 Gambling Licenses	225	200	300	150	100	150%	200	_____	200	200%
Group:	225	200	300	150	100	150%	200	0	200	200%
33400 State Grants & Aid/PERA										
33400 State Grants & Aid/PERA	1,697				410	0%	410	_____	410	100%
33401 LGA (Local Gov't Aid)	121,497	125,186	127,312	64,645	129,243	50%	129,335	_____	129,335	100%
33402 HACA (Homestead Credit)	880	877	1,277		850	0%	850	_____	850	100%
Group:	124,074	126,063	128,589	64,645	130,503	50%	130,595	0	130,595	100%
34000 Charges for Services										
34000 Charges for Services	820	202	101	100	150	67%	150	_____	150	100%
Group:	820	202	101	100	150	67%	150	0	150	100%
35100 Fines										
35100 Fines	1,113	373	650	747	1,000	75%	1,000	_____	1,000	100%
Group:	1,113	373	650	747	1,000	75%	1,000	0	1,000	100%

CITY OF FREEPORT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2024

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2020	2021	2022	2023	Budget	Rec.	Budget	Change	Budget	Budget
					2023	2023	24	24	24	24
101 General Fund										
36200 Miscellaneous Revenues										
36200 Miscellaneous Revenues	8	70	6	203	0	***%			0	0%
36210 Interest Earnings	6,401	3,337	3,535	1,911	4,000	48%	4,000		4,000	100%
36220 Rents and Royalties	1,500	1,500	1,535		1,500	0%	1,500		1,500	100%
36230 Donations - Private	467	2,990	95,526	500	0	***%			0	0%
36240 Insurance Claims		6,074			0	0%			0	0%
36250 Insurance Dividends	1,910	5,292	3,475		1,200	0%	2,000		2,000	166%
36280 Sale of Equipment				10,000	0	***%			0	0%
Group:	10,286	19,263	104,077	12,614	6,700	188%	7,500	0	7,500	111%
39100 Transfer From AFSA										
39100 Transfer From AFSA	3,500	3,500	3,500	1,750	3,500	50%	3,500		3,500	100%
Group:	3,500	3,500	3,500	1,750	3,500	50%	3,500	0	3,500	100%
39500 Transfer from EDA										
39500 Transfer from EDA	5,000	5,000	5,000	2,500	5,000	50%	5,000		5,000	100%
Group:	5,000	5,000	5,000	2,500	5,000	50%	5,000	0	5,000	100%
39700 Transfer from Water										
39700 Transfer from Water	41,000	41,000	41,000	20,500	41,000	50%	41,000		41,000	100%
Group:	41,000	41,000	41,000	20,500	41,000	50%	41,000	0	41,000	100%
39800 Transfer From WasteWater										
39800 Transfer From WasteWater	41,000	41,000	41,000	20,500	41,000	50%	41,000		41,000	100%
Group:	41,000	41,000	41,000	20,500	41,000	50%	41,000	0	41,000	100%
Fund:	506,905	548,701	642,885	275,589	500,221	55%	521,775	0	521,775	104%
225 AFSA Fund										
33100 Federal Grants and Aids										
33100 Federal Grants and Aids		121,381			0	0%			0	0%
Group:		121,381			0	0%	0	0	0	0%
33400 State Grants & Aid/PERA										
33400 State Grants & Aid/PERA	21,230	19,452	20,530		19,700	0%	26,000		26,000	131%
33420 State Fire Dept Aid	1,350	10,515	2,950	11,325	4,250	266%	3,000		3,000	70%
Group:	22,580	29,967	23,480	11,325	23,950	47%	29,000	0	29,000	121%

CITY OF FREEPORT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2024

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2020	2021	2022	2023	Budget	Rec.	Budget	Change	Budget	Budget

225 AFSA Fund										
34200 Public Safety										
34202 Fire Contract	96,244	91,183	93,268	94,775	94,775	100%	98,755		98,755	104%
34203 Fire Revenues	5,700	5,500	4,480	1,340	6,000	22%	6,000		6,000	100%
34205 Rescue Revenues	16,064	11,998	28,088	8,350	17,000	49%	15,000		15,000	88%
Group:	118,008	108,681	125,836	104,465	117,775	89%	119,755	0	119,755	101%
36200 Miscellaneous Revenues										
36200 Miscellaneous Revenues			120	522	0	***%			0	0%
36210 Interest Earnings	3,759	2,661	2,073	1,402	2,000	70%	2,000		2,000	100%
36230 Donations - Private	29,511	2,800	55,557	7,354	6,500	113%	10,000		10,000	153%
36240 Insurance Claims	20,675				0	0%			0	0%
Group:	53,945	5,461	57,750	9,278	8,500	109%	12,000	0	12,000	141%
39400 Transfer from General										
39400 Transfer from General	45,500	44,070	43,107	22,403	44,805	50%	46,687		46,687	104%
Group:	45,500	44,070	43,107	22,403	44,805	50%	46,687	0	46,687	104%
Fund:	240,033	309,560	250,173	147,471	195,030	76%	207,442	0	207,442	106%
300 EDA										
31000 General Property Taxes										
31000 General Property Taxes	11,911	11,897	12,000	6,000	12,000	50%	42,000		42,000	350%
Group:	11,911	11,897	12,000	6,000	12,000	50%	42,000	0	42,000	350%
36200 Miscellaneous Revenues										
36210 Interest Earnings	802	368	323	274	160	171%	200		200	125%
36290 Sale Land/Property				27,100	0	***%			0	0%
Group:	802	368	323	27,374	160	***%	200	0	200	125%
Fund:	12,713	12,265	12,323	33,374	12,160	274%	42,200	0	42,200	347%
601 Water										
31300 General Sales and Use Tax										
31300 General Sales and Use Tax			959	563	0	***%			0	0%
Group:			959	563	0	***%	0	0	0	0%

CITY OF FREEPORT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2024

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2020	2021	2022	2023	Budget	Rec.	Budget	Change	Budget	Budget
					2023	2023	24	24	24	24
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	127,754	136,443	142,078	88,602	130,000	68%	135,000		135,000	103%
34050 Hook-up fee	1,200		1,200		1,200	0%	1,200		1,200	100%
Group:	128,954	136,443	143,278	88,602	131,200	68%	136,200	0	136,200	103%
36100 Special Assessments										
36100 Special Assessments	7,827	6,511	3,892	11,240	7,000	161%			0	0%
Group:	7,827	6,511	3,892	11,240	7,000	161%	0	0	0	0%
36200 Miscellaneous Revenues										
36210 Interest Earnings	5,891	3,632	3,451	1,477	4,000	37%	4,000		4,000	100%
Group:	5,891	3,632	3,451	1,477	4,000	37%	4,000	0	4,000	100%
39700 Transfer from Water										
39701 Capital Contribution			444,389		0	0%			0	0%
Group:			444,389		0	0%	0	0	0	0%
Fund:	142,672	155,579	595,969	101,882	142,200	72%	140,200	0	140,200	98%
602 Waste Water										
34000 Charges for Services										
34000 Charges for Services	136,343	134,588	139,364	82,101	135,000	61%	140,000		140,000	103%
34050 Hook-up fee	2,400		1,200		1,200	0%	1,200		1,200	100%
Group:	138,743	134,588	140,564	82,101	136,200	60%	141,200	0	141,200	103%
36200 Miscellaneous Revenues										
36210 Interest Earnings	1,529	1,223	2,341	961	1,300	74%	1,500		1,500	115%
Group:	1,529	1,223	2,341	961	1,300	74%	1,500	0	1,500	115%
39700 Transfer from Water										
39701 Capital Contribution			717,097		0	0%			0	0%
Group:			717,097		0	0%	0	0	0	0%

CITY OF FREEPORT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2024

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2020	2021	2022	2023	Budget	Rec.	Budget	Change	Budget	Budget
Fund:	140,272	135,811	860,002	83,062	137,500	60%	142,700	0	142,700	103%
Grand Total:	1,042,595	1,161,916	2,361,352	641,378	987,111		1,054,317	0	1,054,317	

CITY OF FREEPORT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2020	2021	2022	2023	Budget	Exp.	Budget	Changes	Budget	Budget
		2020	2021	2022	2023	2023	2023	24	24	24	24
101 General Fund											
41000 GENERAL GOVERNMENT											
200	Postage	291	601	400	192	600	32%	600		600	100%
210	Operating Supplies	6,747	1,325	1,463	517	2,000	26%	2,000		2,000	100%
220	Repair & Maint. Supplies	173	383	676	446	800	56%	800		800	100%
300	Professional Services	4,910	5,552	102,490	62,937	123,550	51%	130,000		130,000	105%
302	Legal Consulting	2,725	2,788	2,951	1,980	4,500	44%	4,500		4,500	100%
305	Legal Prosecution	1,500	1,500	1,500	750	1,500	50%	1,500		1,500	100%
320	Telephone	1,571	1,603	1,740	1,173	1,650	71%	1,800		1,800	109%
335	Mileage & Reimb Exp			787	506	400	127%	600		600	150%
350	Notices & Publication	655	1,397	3,153	479	1,200	40%	1,200		1,200	100%
351	Periodicals	264			288	0	***%			0	0%
361	Liability Insurance	6,041	6,380	5,499	3,955	6,500	61%	6,800		6,800	105%
381	Electric	2,468	3,059	3,190	1,655	2,400	69%	3,200		3,200	133%
410	Rentals	1,620	1,605	1,581	807	1,600	50%	1,600		1,600	100%
430	Miscellaneous		180	472	4,297	850	506%	1,000		1,000	118%
433	Dues	3,871	3,960	5,904	599	4,000	15%	4,500		4,500	113%
434	League Dues	886	895	929		900	0%	900		900	100%
	Account:	33,722	31,228	132,735	80,581	152,450	53%	161,000	0	161,000	106%
41100 Legislative (Council/Board)											
100	Wages and Salaries	4,480	3,370	4,895	1,845	4,320	43%	4,320		4,320	100%
121	Cities FICA 6.2%	278	209	303	114	268	43%	268		268	100%
122	Cities Share MED 1.45%	65	49	71	27	63	43%	63		63	100%
330	Training		175			400	0%			0	0%
360	Workers Comp Insurance	80	86	125	147	100	147%	125		125	125%
	Account:	4,903	3,889	5,394	2,133	5,151	41%	4,776	0	4,776	93%
41300 Executive (Mayor/Manager)											
100	Wages and Salaries	910	1,440	2,400	720	1,590	45%	1,590		1,590	100%
121	Cities FICA 6.2%	56	89	149	45	99	45%	99		99	100%
122	Cities Share MED 1.45%	13	21	35	10	24	42%	24		24	100%
330	Training				324	1,000	32%	1,000		1,000	100%
335	Mileage & Reimb Exp					500	0%	500		500	100%
433	Dues	30	30	30		35	0%	35		35	100%
	Account:	1,009	1,580	2,614	1,099	3,248	34%	3,248	0	3,248	100%
41400 Clerk											
100	Wages and Salaries	51,681	46,137	40,727	26,636	51,813	51%	56,646		56,646	109%
103	Assistant's Wages	19,662	25,321	27,477	9,266	19,844	47%	19,282		19,282	97%
105	Misc Compensation	9,000	2,769	346		0	0%			0	0%
120	Cities Share PERA	5,377	5,384	3,822	2,692	5,375	50%	5,695		5,695	106%
121	Cities FICA 6.2%	5,008	4,602	4,250	2,221	4,443	50%	4,708		4,708	106%
122	Cities Share MED 1.45%	1,171	1,076	994	525	1,040	50%	1,101		1,101	106%
131	Life Insurance	20	20	5		20	0%	20		20	100%
330	Training			1,453	774	1,285	60%	1,285		1,285	100%
335	Mileage & Reimb Exp	76			38	800	5%	800		800	100%

CITY OF FREEPORT
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For the Year: 2024

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2020	2021	2022	2023	Budget	Exp.	Budget	Changes	Budget	Budget
360	Workers Comp Insurance	463	549	811	794	480	165%	700		700	146%
433	Dues	45	90	51	481	45	***%	50		50	111%
	Account:	92,503	85,948	79,936	43,427	85,145	51%	90,287	0	90,287	106%
41450	Elections										
105	Misc Compensation	3,931		2,609		2,000	0%	2,000		2,000	100%
210	Operating Supplies	1,829	1,700	1,949		1,800	0%	1,800		1,800	100%
335	Mileage & Reimb Exp	618	30	92		400	0%	400		400	100%
350	Notices & Publication	154				200	0%	200		200	100%
	Account:	6,532	1,730	4,650		4,400	0%	4,400	0	4,400	100%
41500	Auditor										
300	Professional Services	450	475		76	1,000	8%	500		500	50%
301	Audit	14,400	14,400	14,589	18,670	14,400	130%	19,500		19,500	135%
	Account:	14,850	14,875	14,589	18,746	15,400	122%	20,000	0	20,000	130%
41550	Assessor										
304	Assessing Fees	4,827	4,816	4,770	4,847	4,900	99%	4,900		4,900	100%
	Account:	4,827	4,816	4,770	4,847	4,900	99%	4,900	0	4,900	100%
41800	Planning / Zoning										
300	Professional Services	92				500	0%	500		500	100%
350	Notices & Publication				46	250	18%	250		250	100%
429	County Recording Fees		46			0	0%			0	0%
	Account:	92	46		46	750	6%	750	0	750	100%
42050	Building Official										
310	Contractor	3,561	3,661	2,431	375	4,000	9%	3,700		3,700	93%
436	State Surcharge	218	76	212		300	0%	300		300	100%
	Account:	3,779	3,737	2,643	375	4,300	9%	4,000	0	4,000	93%
42200	Fire & Rescue										
700	Transfers	45,500	44,070	43,107	22,403	44,805	50%	46,687		46,687	104%
	Account:	45,500	44,070	43,107	22,403	44,805	50%	46,687	0	46,687	104%
42800	Civil Defense										
580	Other Equipment			1,940		0	0%			0	0%
	Account:			1,940		0	***%	0	0	0	0%
43000	Public Works										
100	Wages and Salaries	49,019	49,484	56,642	28,982	53,621	54%	54,182		54,182	101%
103	Assistant's Wages	2,538	2,025	3,204	2,701	14,260	19%	14,688		14,688	103%
105	Misc Compensation	9,000	9,000	9,000	4,846	9,000	54%	9,000		9,000	100%
120	Cities Share PERA	3,675	3,708	3,535	2,174	5,017	43%	5,088		5,088	101%
121	Cities FICA 6.2%	3,751	3,752	4,600	2,265	4,209	54%	4,270		4,270	101%
122	Cities Share MED 1.45%	877	877	1,076	530	985	54%	999		999	101%
131	Life Insurance	20	20	14	12	0	***%	20		20	****%
210	Operating Supplies			274		0	0%			0	0%
240	Clothing Replacement	223	110	143	112	200	56%	200		200	100%

CITY OF FREEPORT
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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2020	2021	2022	2023	Budget	Exp.	Budget	Changes	Budget	Budget
		2020	2021	2022	2023	2023	2023	24	24	24	24
330	Training					20	0%	20		20	100%
333	Physicals		100			100	0%	100		100	100%
335	Mileage & Reimb Exp	81		10	278	100	278%	100		100	100%
360	Workers Comp Insurance	3,811	3,709	5,216	6,440	4,500	143%	5,800		5,800	129%
510	Capital Expenditures	6,650			55,500	0	***%			0	0%
550	Motor Vehicles	600				0	0%			0	0%
700	Transfers	10,000	10,000	10,000		0	0%			0	0%
	Account:	90,245	82,785	93,714	103,840	92,012	113%	94,467	0	94,467	103%
43100 Highways, Streets & Roadways											
200	Postage			13	113	0	***%			0	0%
210	Operating Supplies	867	1,555	452	1,124	2,000	56%	2,000		2,000	100%
215	Gas & Oil	3,149	3,943	5,877	4,555	5,000	91%	5,500		5,500	110%
220	Repair & Maint. Supplies	2,406	949	7,936	1,877	2,000	94%	2,500		2,500	125%
225	Street Materials	6,010	12,673	5,854		14,000	0%	14,000		14,000	100%
300	Professional Services					500	0%			0	0%
311	Outside Maintenance	13,153	6,254	4,800	3,555	15,000	24%	15,000		15,000	100%
320	Telephone	508	497	494	335	500	67%	500		500	100%
361	Liability Insurance	2,504	3,018	2,532	1,643	2,700	61%	2,700		2,700	100%
381	Electric	1,311	1,146	1,346	710	1,400	51%	1,400		1,400	100%
382	Heating Gas	785	1,243	4,081	1,884	2,000	94%	2,500		2,500	125%
383	Garbage	1,614	1,673	578		1,620	0%	1,620		1,620	100%
401	Truck Repairs	4,879	3,818	1,504	308	7,000	4%	7,000		7,000	100%
410	Rentals	96	102	96	71	100	71%	100		100	100%
430	Miscellaneous	175	127	2,055	43	950	5%	950		950	100%
431	Permits/License	138		58	3,242	140	***%	140		140	100%
580	Other Equipment	197	1,268			0	0%			0	0%
700	Transfers	72,000	72,000	72,000		0	0%			0	0%
	Account:	109,792	110,266	109,676	19,460	54,910	35%	55,910	0	55,910	102%
43160 Street Lighting											
311	Outside Maintenance	525	1,198	393	762	1,200	64%	1,200		1,200	100%
381	Electric	18,725	20,210	23,924	11,546	20,000	58%	20,500		20,500	103%
700	Transfers	30,000	30,000	30,000		0	0%			0	0%
	Account:	49,250	51,408	54,317	12,308	21,200	58%	21,700	0	21,700	102%
45200 Parks											
210	Operating Supplies	108	218	1,209		400	0%	500		500	125%
220	Repair & Maint. Supplies	1,323	328	977	7	2,000	0%	2,000		2,000	100%
260	Park Maintenance	151	574	350	360	1,000	36%	1,000		1,000	100%
310	Contractor				500	0	***%			0	0%
361	Liability Insurance	5,667	6,221	5,545	3,742	6,150	61%	6,150		6,150	100%
435	SR Citizen Building	15	4,250			2,000	0%			0	0%
510	Capital Expenditures			119,961		0	0%			0	0%
700	Transfers	5,500	6,000	6,000		0	0%			0	0%
810	Refunds & Reimbursements			99		0	0%			0	0%
	Account:	12,764	17,591	134,141	4,609	11,550	40%	9,650	0	9,650	84%
	Fund:	469,768	453,969	684,226	313,874	500,221	63%	521,775	0	521,775	104%

CITY OF FREEPORT
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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2020	2021	2022	2023	Budget	Exp.	Budget	Changes	Budget	Budget
		2020	2021	2022	2023	2023	2023	24	24	24	24

225 AFSA Fund											
42200 Fire & Rescue											
100	Wages and Salaries	4,380	4,880	4,880		4,880	0%	4,880		4,880	100%
115	Training	11,754	14,866	11,441		15,000	0%	15,000		15,000	100%
116	Fire Calls	6,792	8,704	5,740		7,000	0%	7,000		7,000	100%
117	Rescue Calls	9,078	9,958	8,112		9,500	0%	9,500		9,500	100%
121	Cities FICA 6.2%	1,984	2,381	1,852		2,256	0%	2,400		2,400	106%
122	Cities Share MED 1.45%	464	557	433		528	0%	600		600	114%
140	Unemployment Compensation	13				0	0%			0	0%
200	Postage	9		23	3	0	***%			0	0%
210	Operating Supplies	14,566	7,260	1,977	2,899	5,000	58%	6,500		6,500	130%
215	Gas & Oil	1,629	2,618	4,447	1,834	2,500	73%	4,500		4,500	180%
220	Repair & Maint. Supplies	1,007	1,180	3,392	1,666	1,200	139%			0	0%
240	Clothing Replacement	22,943	566	618		7,000	0%	3,500		3,500	50%
245	Radio/Pager Repair	2,379	1,888	1,158	564	1,500	38%	2,000		2,000	133%
300	Professional Services	3,353	2,234	8,238	1,078	2,000	54%	2,500		2,500	125%
301	Audit	4,310	4,760	5,811		5,000	0%	5,500		5,500	110%
302	Legal Consulting					500	0%	500		500	100%
311	Outside Maintenance		312			0	0%			0	0%
315	Fire Dept Aid 2%	23,606	24,552	25,732	7,306	25,000	29%	26,000		26,000	104%
320	Telephone	1,218	1,240	1,159	1,143	1,300	88%	1,300		1,300	100%
330	Training	4,535	7,030	4,550	11,050	5,000	221%	5,000		5,000	100%
332	State/Chief Conference		900	2,688		900	0%	900		900	100%
333	Physicals	858		2,752		300	0%	300		300	100%
335	Mileage & Reimb Exp	30	2,618	1,304	30	2,700	1%	2,700		2,700	100%
360	Workers Comp Insurance	4,533	4,863	6,607	7,899	5,000	158%	7,500		7,500	150%
361	Liability Insurance	3,166	3,281	1,841	1,825	3,300	55%	3,500		3,500	106%
381	Electric	2,325	2,564	3,310	2,019	2,500	81%	3,000		3,000	120%
382	Heating Gas	1,028	1,438	3,055	1,419	1,500	95%	2,500		2,500	167%
383	Garbage	165	171	59		400	0%			0	0%
384	Water	553	567	551	230	600	38%	600		600	100%
401	Truck Repairs	7,737	11,041	2,507	1,783	10,000	18%	8,000		8,000	80%
430	Miscellaneous	2,088	4,686	9,547	6,713	2,600	258%	10,000		10,000	385%
433	Dues	410	450	766	500	600	83%	800		800	133%
520	Buildings & Structures			975		0	0%			0	0%
550	Motor Vehicles	5,000				0	0%			0	0%
580	Other Equipment	16,103	134,914	949		0	0%			0	0%
700	Transfers	3,500	3,500	3,500	1,750	3,500	50%	3,500		3,500	100%
	Account:	161,516	265,979	129,974	51,711	129,064	40%	139,980	0	139,980	108%
	Fund:	161,516	265,979	129,974	51,711	129,064	40%	139,980	0	139,980	108%

CITY OF FREEPORT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2020	2021	2022	2023	Budget	Exp.	Budget	Changes	Budget	Budget
		2020	2021	2022	2023	2023	2023	24	24	24	24
300 EDA											
46500 EDA Operations											
210	Operating Supplies	91	215	69		200	0%	200		200	100%
300	Professional Services		1,870			3,800	0%	3,800		3,800	100%
302	Legal Consulting			429		1,000	0%	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	229	5,136	1,860	276%	1,860		1,860	100%
700	Transfers	30,000	5,000	5,000	2,500	5,000	50%	5,000		5,000	100%
	Account:	30,927	7,223	5,727	7,636	12,000	64%	12,000	0	12,000	100%
	Fund:	30,927	7,223	5,727	7,636	12,000	64%	12,000	0	12,000	100%
601 Water											
43220 Street Cleaning											
440	Chemical Purification			40		0	0%			0	0%
	Account:			40		0	***%	0	0	0	0%
43225 Water											
200	Postage	848	824	900	626	1,000	63%	1,000		1,000	100%
210	Operating Supplies	166	1,303	2,320	2,380	2,000	119%	2,500		2,500	125%
220	Repair & Maint. Supplies	875	2,150		86	1,000	9%	1,000		1,000	100%
300	Professional Services	92	142	150	97	500	19%	500		500	100%
311	Outside Maintenance	10,500	8,925		120	3,000	4%	3,000		3,000	100%
320	Telephone	251	266	290	176	250	70%	300		300	120%
330	Training	380	250	125	275	250	110%	300		300	120%
335	Mileage & Reimb Exp					170	0%	170		170	100%
350	Notices & Publication	672	22		695	700	99%	700		700	100%
361	Liability Insurance	832	1,025	1,849	578	950	61%	1,500		1,500	158%
381	Electric	6,106	6,294	8,112	4,834	6,000	81%	6,500		6,500	108%
420	Depreciation	71,372	72,410	73,145	36,205	71,400	51%	73,000		73,000	102%
430	Miscellaneous					250	0%	250		250	100%
431	Permits/License	3,129	3,141	3,169	1,867	3,150	59%	3,175		3,175	101%
433	Dues	2,211	1,975	2,329	77	2,150	4%	2,150		2,150	100%
440	Chemical Purification	4,937	2,776	5,752	3,395	3,500	97%	3,500		3,500	100%
450	Sales Tax		-684	1,647	1,130	0	***%			0	0%
460	Lab Testing	30	45			20	0%	50		50	250%
600	Bond Principal					43,000	0%	43,000		43,000	100%
610	Bond Interest	29,805	28,961	27,881	27,950	27,950	100%	27,590		27,590	99%
700	Transfers	54,867	54,867	54,867	27,434	54,867	50%	54,867		54,867	100%
	Account:	187,073	184,692	182,536	107,925	222,107	49%	225,052	0	225,052	101%
47000 Debt Service											
620	Fiscal Agents Fees			495		0	0%			0	0%
	Account:			495		0	***%	0	0	0	0%
	Fund:	187,073	184,692	183,071	107,925	222,107	49%	225,052	0	225,052	101%

CITY OF FREEPORT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2020	2021	2022	2023	Budget	Exp.	Budget	Changes	Budget	Budget
		2020	2021	2022	2023	2023	2023	24	24	24	24
602 Waste Water											
43250 Sewage Collection and Disposal											
200	Postage	715	732	630	617	800	77%	800		800	100%
210	Operating Supplies	889	919	2,616	935	3,000	31%	3,000		3,000	100%
220	Repair & Maint. Supplies	570				4,500	0%	4,500		4,500	100%
300	Professional Services	507	1,091	1,983	25	2,000	1%	2,000		2,000	100%
311	Outside Maintenance	9,693	10,496	7,119		20,000	0%	20,000		20,000	100%
320	Telephone	251	266	245	177	250	71%	275		275	110%
330	Training	125		125		250	0%	250		250	100%
335	Mileage & Reimb Exp					105	0%			0	0%
361	Liability Insurance	1,136	1,362	3,130	730	1,200	61%	1,500		1,500	125%
381	Electric	989	859	915	779	900	87%	1,050		1,050	117%
420	Depreciation	61,924	62,962	62,962	31,481	61,632	51%	62,000		62,000	101%
431	Permits/License	345	345	368	1,585	350	453%	475		475	136%
433	Dues	1,691	1,455	1,377	89	1,800	5%	1,700		1,700	94%
460	Lab Testing	1,293	1,006	1,501	2,342	1,300	180%	1,500		1,500	115%
600	Bond Principal					25,000	0%	2,500		2,500	10%
610	Bond Interest	268	-332	-932	300	300	100%	300		300	100%
700	Transfers	43,800	43,800	43,800	21,900	43,800	50%	43,800		43,800	100%
	Account:	124,196	124,961	125,839	60,960	167,187	36%	145,650	0	145,650	87%
	Fund:	124,196	124,961	125,839	60,960	167,187	36%	145,650	0	145,650	87%
	Grand Total:	973,480	1,036,824	1,128,837	542,106	1,030,579		1,044,457	0	1,044,457	



CITY OF FREEPORT

125 Main Street E – PO Box 301 – Freeport, MN 56331 – 320-836-2112
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RESOLUTION 2023-17

A RESOLUTION ADOPTING THE FINAL 2024 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, 2023; 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 2024 and have attached such proposed budget in Appendix A; and

THEREFORE; The Freeport City Council has determined that the 2024 final tax levy shall be set at \$621,130 and directs the City Clerk to notify the Stearns County Auditor of this levy amount.

General Levy	\$272,130
EDA Levy	\$ 42,000
Capital Levy	\$101,000
2022 GO Bond Levy	\$206,000
<hr/>	
Total Tax Levy	\$621,130

DATED THIS 19TH DAY OF DECEMBER, 2023.

Mayor Mike Eveslage

ATTEST: _____
Clerk-Treasurer Jon Nelson

Memo

From: Jon Nelson, Clerk-Treasurer

To: Freeport City Council

Date: 12-15-23

Re: Earned Sick and Safe Time

In order to further simplify our fulfillment of the new state ESST mandates, I have made our PTO inclusive of ESST. Originally, I was told that ESST must be a separate line item on our paystubs but Abdo Payroll has advised that we can leave PTO on our paystubs as long as our policy outlines that it is inclusive of the ESST statutes.

Recommended: Approve PTO personnel changes to be compliant with ESST state statutes.

Paid Time Off (PTO)

~~PTO replaces individual sick leave, vacation leave, personal leave days and funeral leave plans and combines them into a single benefit program. PTO does not replace City observed holidays, jury duty, military leave, or court leave. Employees accrue PTO based on length of service with the City. Employees will accrue PTO during their training period.~~

~~PTO can be used for any reason, subject to existing request and approval procedures. As with all paid time off programs, the City needs to ensure that service to the public and work requirements are not adversely impacted.~~

The City provides Paid Time Off to all employees. Rather than providing separate policies for vacation, sick leave (inclusive of state-mandated Earned Sick and Safe Time statutes), or personal days, the City has implemented a comprehensive Paid Time Off (PTO) program. We believe this consolidated approach offers our employees enhanced flexibility in managing their time off. PTO is designed to provide employees with flexible paid time off from work that can be used for such needs as vacation, personal, or family illness, doctor appointments, school volunteerism, and other activities of the employee's choice. In accordance with Minnesota state law, this paid time off may be used for the same purposes and under the same conditions as earned sick and safe time. Given that, it is the employee's responsibility to manage their PTO wisely. This involves, when possible, advanced planning for vacations, doctor's appointments, and personal affairs. It's also essential to allocate some PTO as a "reserve" for unexpected situations or emergencies.

Employees are generally eligible to receive PTO based on their length of service with the City. New employees begin to accrue PTO upon hire and is available for use as it is accrued. PTO is accrued based on status and length of service according to the following schedule:

Accrual Rates for PTO

Years of Service Annual Accrual Rates

1 Year	9 Days
2 Years	14 Days
3 Years	15 Days
4 Years	16 Days
5 Years	17 Days
6 Years	18 Days

7 Years	19 Days
8 Years	20 Days
9 Years	21 Days
10+ Years	22 Days

PTO will not accrue during unpaid leaves. Regular part-time employees will accrue PTO on a prorated basis based on regular hours worked.

PTO will accrue on a pay-period basis up to a maximum of 1½ times the employee's maximum annual accrual rate as noted above. Employees can carry over any PTO that does not exceed the stated cap. No additional accrual will occur above the cap.

In accordance with Earned Sick and Safe Time, all employees must be allowed to use their PTO for:

- *the employee's mental or physical illness, treatment, or preventive care;*
- *a family member's mental or physical illness, treatment, or preventive care;*
- *absence due to domestic abuse, sexual assault, or stalking of the employee or a family member;*
- *closure of the employee's workplace due to weather or public emergency or closure of a family member's school or care facility due to weather or public emergency; and*
- *when determined by a health authority or health care professional that the employee or a family member is at risk of infecting others with a communicable disease.*

In addition, all employees may use their PTO for the following family members:

1. *their child, including foster child, adult child, legal ward, child for whom the employee is legal guardian or child to whom the employee stands or stood in loco parentis (in place of a parent);*
2. *their spouse or registered domestic partner;*
3. *their sibling, stepsibling, or foster sibling;*
4. *their biological, adoptive, or foster parent, stepparent, or a person who stood in loco parentis (in place of a parent) when the employee was a minor child;*
5. *their grandchild, foster grandchild, or step-grandchild;*
6. *their grandparent or step-grandparent;*
7. *a child of a sibling of the employee;*
8. *a sibling of the parents of the employee;*
9. *a child-in-law or sibling-in-law;*
10. *any of the family members listed in 1 through 9 above of an employee's spouse or registered domestic partner;*
11. *any other individual related by blood or whose close association with the employee is the equivalent of a family relationship; and*
12. *up to one individual annually designated by the employee.*

PTO may be used in the smallest increment of time tracked by the current payroll system.

Memo

From: Jon Nelson, Clerk-Treasurer

To: Freeport City Council

Date: 12-15-23

Re: Highway 55 Regional Safety Group

LMCIT (Insurance Trust) has encouraged us to join a regional safety group in the past. There were a limited number of groups that were already crowded and they were not looking to take on anyone new. The Highway 55 RSG which consists of Belgrade, Brooten, Eden Valley, Paynesville, Watkins & Albany (new member 2024), split off from the crowded groups last year and has voted to allow Freeport to join the group. Joining would fulfill OSHA training requirements that the City of Freeport would currently not be in compliance for.

Eight meetings per year will be held in Paynesville. Members will also have an annual visit from the trainer so he can look over our facilities and take care of any questions or concerns we have.

Recommendation: Consider joining the Highway 55 RSG to be compliant with OSHA training requirements.

Agreement Establishing a Regional Safety Group

WHEREAS, the Parties have a duty to create a safe workplace for their employees, officials and volunteers; and

WHEREAS, the Parties desire to create a safety group that is innovative and different from a traditional safety and health committee pursuant to Minnesota Rule 5208.0070; and

WHEREAS, the League of Minnesota Cities Insurance Trust (LMCIT) has developed the Regional Safety Group Initiative to facilitate safety training for cities/entities; and

WHEREAS, the governing bodies of the Parties believe it is in the best interests of the Parties to cooperatively promote safety and health in the workplace by participating in the Regional Safety Group Initiative; and

WHEREAS, the Parties intend for this Agreement to apply on an interim or temporary until terminated as set forth below; and

WHEREAS, Minnesota Statutes, Section 471.59, authorizes the Parties by agreement of their governing bodies to jointly or cooperatively exercise any power common to them.

NOW, THEREFORE, in consideration of the mutual covenants made herein, the undersigned Parties agree as follows:

1. Purpose. The purpose of this Agreement is to promote workplace safety and health through the sharing of ideas and knowledge among the Parties and by holding regular joint safety and health training, educational programs, and meetings.
2. Name. The Parties hereby establish a safety group to be known as the _____ Regional Safety Group (the “RSG”).
3. Term. This Agreement shall remain in effect until terminated by LMCIT or there are no member cities/entities remaining in the RSG. LMCIT reserves the right to terminate this agreement upon 30 days’ written notice to each member city/entity in the RSG.
3. Membership.
 - A. LMCIT Members. All member cities/entities of the RSG are members in LMCIT’s workers’ compensation program.
 - B. Initial Members. The initial member cities/entities of the RSG shall be the undersigned Parties executing this Agreement upon the approval of their governing bodies.
 - C. New Members. A new member city/entity, that is a member of LMCIT’s workers’ compensation program, may be added to the RSG upon approval of a

majority of the current members, as evidenced by a vote of the group members. Each member city/entity of the RSG shall be entitled to one vote. Following the approval by the RSG, membership in the RSG is effective upon approval and execution of this Agreement, by a prospective member's governing body and its authorized representatives.

D. Termination of Membership. Any member city/entity may terminate its membership in the RSG upon written notification indicating its intent to withdraw not less than 90 days prior to the end of a current year. Terms will be on an annual calendar basis. Termination takes effect at the end of a current calendar year. A copy of the written termination notice must be sent to the safety coordinator of each member city/entity and to Ashley Edwardson, LMCIT Loss Control Program Coordinator, or other staff person as designated by LMCIT. Any terminated member shall remain responsible for its share of any costs incurred prior to the effective date of termination. A member city/entity shall also be terminated from the RSG if it is no longer a member of LMCIT's workers' compensation program.

4. Officers and Bylaws: The RSG may adopt bylaws or other rules governing the group that are not inconsistent with this Agreement. The RSG and its officers are not authorized to do any of the following: (a) to receive and expend funds; (b) to enter contracts; (c) to hire employees; (4) to purchase or otherwise acquire and hold real or personal property; or (5) to bring a lawsuit in the name of the RSG.

5. LMCIT Sponsored Training/Meetings. LMCIT offers the RSG safety training/meetings.

A. Number of Training/Meeting Sessions. The RSG is entitled to twelve (12) training sessions per calendar year with a maximum of 1 per month and a minimum of 1 every-other month. Each training session will be at a site to be determined by the RSG. The date of each training session shall coordinate with the designated training representative.

B. LMCIT Cost. LMCIT will pay 55% of the cost of each training session up to the maximum of twelve (12) sessions per calendar year. LMCIT will not reimburse members for travel, meals, or other charges.

C. Member Cost. The remaining cost of each training session shall be paid in equal proportions by each RSG member to LMCIT.* Each member city/entity agrees to pay its share of training costs after receiving an invoice from LMCIT. No member shall be responsible for the unpaid costs of another member. Each

* The members may choose some other method to share their remaining cost of the training, e.g., based on Full Time Employee count. If an alternative method is chosen, LMCIT will invoice a designated member for the cost. The RSG will need to develop an alternate method to collect and remit the members' costs to LMCIT.

member is responsible for its cost even if it does not have a representative attend the training session.

- D. Program Changes. RSG members acknowledge that LMCIT may, at any time, change its obligations to RSG members. Any changes made in the RSG program will be communicated to RSG members within thirty (30) days of the change.

6. Education and Training.

- A. Online Education and Training. LMCIT has established an interactive web-based training program in cooperation with NeoGov. RSG members and their employees, officers, and volunteers are entitled to free access to this online training.
- B. Safety Data Sheet Management service. LMCIT has established an interactive web-based service in cooperation with SDS Access, powered by Damarco Solutions, LLC. RSG members and their employees are entitled to free access to this program to manage their cities safety data sheets.
- C. Other Education and Training. An RSG may hold other training and educational sessions or meetings as determined by the group at the members' expense. Approval from LMCIT is not needed for training or meetings for which no LMCIT subsidy is requested.
- D. Value Added Time. Each member city will utilize the safety trainer on an alternating basis with each of the members within the RSG. The member will work directly with or instruct the trainer on city-specific needs or records that require reviewing. The subject of this time will be determined by the city in coordination with the trainer.

7. Safety Committee Meetings. As a part of any training session, the members may discuss any matters that would typically be discussed in a "joint labor-management safety and health committee" meeting under Minnesota Statutes, Section 182.676 and take any action authorized under Minnesota Rules, Chapter 5208. LMCIT requires each RSG to hold a joint Safety Committee Meeting every-other-month at a minimum.

8. General Provisions.

- A. Modification. No provision of this Agreement may be modified, altered, or rescinded except by a vote of the governing body of a majority of all members. Approved modifications take effect thirty (30) days after the date of approval by the last member approving the modification.
- B. Effective Date. This Agreement shall be effective after approval by the governing body of the last initial member to approve this Agreement and execution by that member's authorized representatives.

- C. Governing Law. This Agreement shall be governed by and interpreted in accordance with the laws of the State of Minnesota.
- D. Counterparts. This Agreement may be executed in several counterparts, each of which shall be an original, all of which shall constitute one and the same instrument.
- E. Savings Clause. If any court finds any provision of this Agreement to be contrary to law or invalid, the remainder of the Agreement will remain in full force and effect.

IN WITNESS WHEREOF, the Parties, by action of their respective governing bodies, caused this Agreement to be approved on the dates below.

City/Entity of _____, Minnesota

The City/Entity Council of _____,
Minnesota duly approved this

Agreement on the _____ day of _____, 20_____.

By: _____

Its Mayor / Chair / _____

And: _____

Its Clerk / Secretary / _____



CITY OF FREEPORT

125 Main Street E – PO Box 301 – Freeport, MN 56331 – 320-836-2112
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clerk@freeportmn.org

RESOLUTION NO. 2023-18

**A RESOLUTION AUTHORIZING THE CITY OF FREEPORT TO JOIN
HIGHWAY 55 REGIONAL SAFETY GROUP IN 2024**

WHEREAS, Minnesota Statutes, Section 471.59 authorizes governmental units by agreement of their governing bodies to jointly or cooperatively exercise any power common to them; and

WHEREAS, the League of Minnesota Cities Insurance Trust has created the Regional Safety Group Initiative to offer training to cities/entities who form regional safety groups; and

WHEREAS, the City of Freeport Council finds that it is in the best interest of the City to join a Regional Safety Group (“RSG”) formed by agreements of other cities/entities (the “Establishing Agreement”); and

WHEREAS, the Establishing Agreement allows the City to join Highway 55 Regional Safety Group for 2024 upon adoption of a resolution agreeing to all terms of the Establishing Agreement.

NOW, THEREFORE, BE IT RESOLVED, the City of Freeport, Minnesota:

1. Authorizes Mayor Mike Eveslage and Clerk-Treasurer Jon Nelson to sign this resolution evidencing the City’s intent to become a member of RSG; and
2. The City agrees to be bound by all the terms of the Establishing Agreement.

IN WITNESS WHEREOF, the City of Freeport, by action of its City Council, caused this Resolution to be approved on the 19th day of December, 2023.

Mayor Mike Eveslage

ATTEST: _____
Clerk-Treasurer Jon Nelson



CITY OF FREEPORT

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RESOLUTION NO. 2023-19

RESOLUTION APPOINTING ELECTION JUDGES FOR THE 2024 ELECTIONS WITHIN THE CITY OF FREEPORT

WHEREAS, Minnesota Statute 204B.21 requires each municipality to select qualified election judges for each primary election and general election conducted within its jurisdiction, and;

WHEREAS, the City of Freeport has received from the Stearns County Auditor a list of persons named by party affiliation as individuals who may have an interest in serving in such a capacity and have added those names to the current roster of past election judges and city staff has assembled a comprehensive list for city council consideration.

THEREFORE, BE IT RESOLVED by the City Council of Freeport, Minnesota, that the below named individuals are hereby appointed to serve as election judges for the 2024 elections with an hourly compensation rate to be established as \$16.00 for head judges and \$15.00 for judges:

Head Election Judges:

Mary Prax Williams
Joyce Hoeschen

Election Judges:

Erma Bertram
Elaine Beuning
Ann Heidgerken
Mary Ann Laing
Ruth Lemm
Linda Preusser

Dated this 19th day of December, 2023.

Mike Eveslage, Mayor

Attest: _____

Jon Nelson, City Clerk/Treasurer



CITY OF FREEPORT

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RESOLUTION 2023-20

A RESOLUTION DESIGNATING A POLLING PLACE FOR THE YEAR 2024

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 all 2024 elections will be held at Freeport City Hall, 125 Main Street East, Freeport, Minnesota.

APPROVED this 19th day of December, 2023.

Mike Eveslage, Mayor

ATTEST:

Jon Nelson, Clerk-Treasurer