

CITY OF FREEPORT
Revenue Budget Report -- Multi Year Actuals
For the Year: 2025

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2021	2022	2023	2024	Budget	Rec.	Budget	Change	Budget	Budget
	2021	2022	2023	2024	2024	2024	25	25	25	25

602 Waste Water										
36200 Miscellaneous Revenues										
36210 Interest Earnings	1,223	2,341	1,819	3,415	1,500	228%	1,500		1,500	100%
Group:	1,223	2,341	1,819	3,415	1,500	228%	1,500	0	1,500	100%
39700 Transfer from Water										
39701 Capital Contribution		717,097			0	0%			0	0%
Group:		717,097			0	0%	0	0	0	0%
Fund:	135,811	860,002	140,216	119,743	142,700	84%	147,700	0	147,700	103%
Grand Total :	1,158,284	2,357,901	1,107,600	1,062,156	1,054,317		1,119,126	0	1,119,126	

CITY OF FREEPORT
Expenditure Budget Report -- Multi Year Actuals
For the Year: 2025

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		2021	2022	2023	2024	Budget	Exp.	Budget	Changes	Budget	Budget

101 General Fund											
41000 GENERAL GOVERNMENT											
200	Postage	601	400	258	327	600	55%	600		600	100%
210	Operating Supplies	1,325	1,463	988	4,487	2,000	224%	2,700		2,700	135%
220	Repair & Maint. Supplies	383	676	446	1,161	800	145%	1,200		1,200	150%
300	Professional Services	5,552	102,490	113,778	78,950	130,000	61%	140,000		140,000	108%
302	Legal Consulting	2,788	2,951	3,885	3,168	4,500	70%	4,500		4,500	100%
305	Legal Prosecution	1,500	1,500	1,500	1,500	1,500	100%	1,500		1,500	100%
320	Telephone	1,603	1,740	1,741	1,388	1,800	77%	1,800		1,800	100%
335	Mileage & Reimb Exp		787	816	502	600	84%	600		600	100%
340	Advertising				3,300	0	***%			0	0%
350	Notices & Publication	1,397	3,153	859	1,197	1,200	100%	1,200		1,200	100%
351	Periodicals			288		0	0%			0	0%
360	Workers Comp Insurance				-33	0	***%			0	0%
361	Liability Insurance	6,380	5,499	8,073	8,172	6,800	120%	7,140		7,140	105%
366	Insurance Claims				68,925	0	***%			0	0%
381	Electric	3,059	3,190	2,502	1,606	3,200	50%	3,000		3,000	94%
410	Rentals	1,605	1,581	1,590	1,965	1,600	123%	1,600		1,600	100%
430	Miscellaneous	180	472	4,674	1,922	1,000	192%	2,500		2,500	250%
433	Dues	3,960	5,904	604	3,767	4,500	84%	4,500		4,500	100%
434	League Dues	895	929	968	339	900	38%	900		900	100%
700	Transfers				15,000	0	***%			0	0%
	Account:	31,228	132,735	142,970	197,643	161,000	123%	173,740	0	173,740	108%
41100 Legislative (Council/Board)											
100	Wages and Salaries	3,370	4,895	4,120	2,825	4,320	65%	6,000		6,000	139%
121	Cities FICA 6.2%	209	303	255	175	268	65%	372		372	139%
122	Cities Share MED 1.45%	49	71	60	41	63	65%	87		87	138%
330	Training	175				0	0%			0	0%
360	Workers Comp Insurance	86	125	109	73	125	58%	100		100	80%
	Account:	3,889	5,394	4,544	3,114	4,776	65%	6,559	0	6,559	137%
41300 Executive (Mayor/Manager)											
100	Wages and Salaries	1,440	2,400	1,685	1,080	1,590	68%	2,880		2,880	181%
121	Cities FICA 6.2%	89	149	104	67	99	68%	179		179	181%
122	Cities Share MED 1.45%	21	35	24	16	24	67%	42		42	175%
330	Training			324	704	1,000	70%	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:	1,580	2,614	2,167	1,867	3,248	57%	4,636	0	4,636	143%
41400 Clerk											
100	Wages and Salaries	46,137	40,727	51,554	42,174	56,646	74%	58,338		58,338	103%
103	Assistant's Wages	25,321	27,477	13,982	10,785	19,282	56%	19,860		19,860	103%
105	Misc Compensation	2,769	346			0	0%			0	0%
120	Cities Share PERA	5,384	3,822	4,792	3,199	5,695	56%	5,865		5,865	103%
121	Cities FICA 6.2%	4,602	4,250	4,190	3,284	4,708	70%	4,848		4,848	103%

CITY OF FREEPORT
Expenditure Budget Report -- Multi Year Actuals
For the Year: 2025

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2021	2022	2023	2024	Budget	Exp.	Budget	Changes	Budget	Budget
122	Cities Share MED 1.45%	1,076	994	1,029	768	1,101	70%	1,134		1,134	103%
131	Life Insurance	20	5			20	0%	20		20	100%
330	Training		1,453	774	736	1,285	57%	1,285		1,285	100%
335	Mileage & Reimb Exp			38		800	0%	800		800	100%
360	Workers Comp Insurance	549	811	587	325	700	46%	400		400	57%
433	Dues	90	51	511		50	0%	50		50	100%
	Account:	85,948	79,936	77,457	61,271	90,287	68%	92,600	0	92,600	103%
41450	Elections										
105	Misc Compensation		2,609		2,772	2,000	139%	2,000		2,000	100%
210	Operating Supplies	1,700	1,949	1,850	127	1,800	7%	1,800		1,800	100%
335	Mileage & Reimb Exp	30	92		153	400	38%	400		400	100%
350	Notices & Publication					200	0%	200		200	100%
	Account:	1,730	4,650	1,850	3,052	4,400	69%	4,400	0	4,400	100%
41500	Auditor										
300	Professional Services	475		76		500	0%	500		500	100%
301	Audit	14,400	14,589	18,670	19,650	19,500	101%	21,500		21,500	110%
	Account:	14,875	14,589	18,746	19,650	20,000	98%	22,000	0	22,000	110%
41550	Assessor										
304	Assessing Fees	4,816	4,770	4,847	5,206	4,900	106%	5,200		5,200	106%
	Account:	4,816	4,770	4,847	5,206	4,900	106%	5,200	0	5,200	106%
41800	Planning / Zoning										
300	Professional Services					500	0%	500		500	100%
350	Notices & Publication			46		250	0%	250		250	100%
429	County Recording Fees	46		1,330		0	0%			0	0%
	Account:	46		1,376		750	0%	750	0	750	100%
42050	Building Official										
310	Contractor	3,661	2,431	17,173	27,261	3,700	737%	5,000		5,000	135%
436	State Surcharge	76	212	1,156		300	0%	300		300	100%
	Account:	3,737	2,643	18,329	27,261	4,000	682%	5,300	0	5,300	133%
42200	Fire & Rescue										
700	Transfers	44,070	43,107	44,805	35,015	46,687	75%	48,554		48,554	104%
	Account:	44,070	43,107	44,805	35,015	46,687	75%	48,554	0	48,554	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	49,484	56,642	53,907	45,975	54,182	85%	58,038		58,038	107%
103	Assistant's Wages	2,025	3,204	3,261	4,590	14,688	31%	32,136		32,136	219%
105	Misc Compensation	9,000	9,000	9,000	7,269	9,000	81%	9,000		9,000	100%
120	Cities Share PERA	3,708	3,535	4,043	3,634	5,088	71%	6,763		6,763	133%
121	Cities FICA 6.2%	3,752	4,600	4,108	3,586	4,270	84%	5,591		5,591	131%

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		2021	2022	2023	2024	Budget	Exp.	Budget	Changes	Budget	Budget
122	Cities Share MED 1.45%	877	1,076	961	839	999	84%	1,308		1,308	131%
131	Life Insurance	20	14	20	17	20	85%	20		20	100%
210	Operating Supplies		274			0	0%			0	0%
240	Clothing Replacement	110	143	222		200	0%	200		200	100%
330	Training					20	0%	20		20	100%
333	Physicals	100		100		100	0%			0	0%
335	Mileage & Reimb Exp		10	278		100	0%	100		100	100%
360	Workers Comp Insurance	3,709	5,216	4,752	3,270	5,800	56%	4,500		4,500	78%
510	Capital Expenditures			55,500		0	0%			0	0%
700	Transfers	10,000	10,000			0	0%			0	0%
	Account:	82,785	93,714	136,152	69,180	94,467	73%	117,676	0	117,676	125%
43100 Highways, Streets & Roadways											
200	Postage		13	113		0	0%			0	0%
210	Operating Supplies	1,555	452	2,323	2,113	2,000	106%	2,000		2,000	100%
215	Gas & Oil	3,943	5,877	6,498	3,959	5,500	72%	5,800		5,800	105%
220	Repair & Maint. Supplies	949	7,936	5,092	4,290	2,500	172%	5,000		5,000	200%
225	Street Materials	12,673	5,854	1,544	1,958	14,000	14%	14,000		14,000	100%
311	Outside Maintenance	6,254	4,800	5,105	11,764	15,000	78%	15,000		15,000	100%
320	Telephone	497	494	541	371	500	74%	500		500	100%
330	Training				153	0	***%			0	0%
350	Notices & Publication			619	621	0	***%			0	0%
361	Liability Insurance	3,018	2,532	3,353	3,394	2,700	126%	2,835		2,835	105%
381	Electric	1,146	1,346	1,210	814	1,400	58%	1,400		1,400	100%
382	Heating Gas	1,243	4,081	2,616	1,935	2,500	77%	3,000		3,000	120%
383	Garbage	1,673	578			1,620	0%	1,620		1,620	100%
401	Truck Repairs	3,818	1,504	1,941		7,000	0%	2,500		2,500	36%
410	Rentals	102	96	103	80	100	80%	100		100	100%
430	Miscellaneous	127	2,055	43	2,800	950	295%	2,000		2,000	211%
431	Permits/License		58	3,262	20	140	14%	140		140	100%
580	Other Equipment	1,268				0	0%			0	0%
700	Transfers	72,000	72,000			0	0%			0	0%
	Account:	110,266	109,676	34,363	34,272	55,910	61%	55,895	0	55,895	100%
43160 Street Lighting											
311	Outside Maintenance	1,198	393	851	159	1,200	13%	1,000		1,000	83%
381	Electric	20,210	23,924	20,601	12,760	20,500	62%	20,000		20,000	98%
700	Transfers	30,000	30,000			0	0%			0	0%
	Account:	51,408	54,317	21,452	12,919	21,700	60%	21,000	0	21,000	97%
45200 Parks											
210	Operating Supplies	218	1,209		72	500	14%	500		500	100%
220	Repair & Maint. Supplies	328	977	988	1,330	2,000	67%	2,000		2,000	100%
260	Park Maintenance	574	350	360	1,500	1,000	150%	1,000		1,000	100%
310	Contractor			500		0	0%			0	0%
361	Liability Insurance	6,221	5,545	7,638	7,732	6,150	126%	6,458		6,458	105%
435	SR Citizen Building	4,250				0	0%			0	0%
510	Capital Expenditures		119,961	5,870	14,469	0	***%			0	0%
700	Transfers	6,000	6,000			0	0%			0	0%

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For the Year: 2025

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		2021	2022	2023	2024	Budget	Exp.	Budget	Changes	Budget	Budget
810 Refunds & Reimbursements			99			0	0%			0	0%
	Account:	17,591	134,141	15,356	25,103	9,650	260%	9,958	0	9,958	103%
	Fund:	453,969	684,226	524,414	495,553	521,775	95%	568,268	0	568,268	109%
%											
225 AFSA Fund											
42200 Fire & Rescue											
100	Wages and Salaries	4,880	4,880	4,880		4,880	0%	4,880		4,880	100%
115	Training	14,866	11,441	15,106		15,000	0%	15,000		15,000	100%
116	Fire Calls	8,704	5,740	5,298		7,000	0%	7,000		7,000	100%
117	Rescue Calls	9,958	8,112	9,893		9,500	0%	9,500		9,500	100%
121	Cities FICA 6.2%	2,381	1,852	1,859		2,400	0%	2,400		2,400	100%
122	Cities Share MED 1.45%	557	433	435		600	0%	600		600	100%
200	Postage		23	3		0	0%			0	0%
210	Operating Supplies	7,260	1,977	3,750	3,671	6,500	56%	6,500		6,500	100%
215	Gas & Oil	2,618	4,447	2,757	1,812	4,500	40%	4,500		4,500	100%
220	Repair & Maint. Supplies	1,180	3,392	2,969	3,744	0	***%			0	0%
240	Clothing Replacement	566	618	1,498	393	3,500	11%	3,500		3,500	100%
245	Radio/Pager Repair	1,888	1,158	777	1,361	2,000	68%	1,500		1,500	75%
300	Professional Services	2,234	8,238	1,365	1,371	2,500	55%	2,000		2,000	80%
301	Audit	4,760	5,811	5,490	9,300	5,500	169%	5,500		5,500	100%
302	Legal Consulting					500	0%	200		200	40%
311	Outside Maintenance	312				0	0%			0	0%
315	Fire Dept Aid 2%	24,552	25,732	33,120	31,212	26,000	120%	26,000		26,000	100%
320	Telephone	1,240	1,159	1,487	1,167	1,300	90%	1,300		1,300	100%
330	Training	7,030	4,550	12,950	2,850	5,000	57%	5,085		5,085	102%
332	State/Chief Conference	900	2,688	2,669	1,592	900	177%	1,200		1,200	133%
333	Physicals		2,752		1,225	300	408%	300		300	100%
335	Mileage & Reimb Exp	2,618	1,304	30	48	2,700	2%	2,000		2,000	74%
360	Workers Comp Insurance	4,863	6,607	5,899	3,634	7,500	48%	12,000		12,000	160%
361	Liability Insurance	3,281	1,841	3,794	4,149	3,500	119%	4,000		4,000	114%
381	Electric	2,564	3,310	3,350	2,173	3,000	72%	3,000		3,000	100%
382	Heating Gas	1,438	3,055	1,756	1,145	2,500	46%	2,500		2,500	100%
383	Garbage	171	59			0	0%	200		200	****%
384	Water	567	551	415	282	600	47%	600		600	100%
401	Truck Repairs	11,041	2,507	4,123	1,262	8,000	16%	8,000		8,000	100%
430	Miscellaneous	4,686	9,547	10,389	11,754	10,000	118%	8,000		8,000	80%
433	Dues	450	766	985	114	800	14%	1,000		1,000	125%
520	Buildings & Structures		975			0	0%			0	0%
580	Other Equipment	134,914	949		26,586	0	***%			0	0%
700	Transfers	3,500	3,500	373,133	2,625	3,500	75%	3,500		3,500	100%
710	Residual Equity Transfers					0	0%	68,993		68,993	****%
	Account:	265,979	129,974	510,180	113,470	139,980	81%	210,758	0	210,758	151%
	Fund:	265,979	129,974	510,180	113,470	139,980	81%	210,758	0	210,758	151%
%											

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		2021	2022	2023	2024	Budget	Exp.	Budget	Changes	Budget	Budget
300 EDA											
46500 EDA Operations											
210	Operating Supplies	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	138	229	5,181	208	1,860	11%	1,500		1,500	81%
700	Transfers	5,000	5,000	5,000	3,750	5,000	75%	5,000		5,000	100%
	Account:	7,223	5,727	10,181	3,958	12,000	33%	11,640	0	11,640	97%
	Fund:	7,223	5,727	10,181	3,958	12,000	33%	11,640	0	11,640	97%
601 Water											
43220 Street Cleaning											
440	Chemical Purification		40			0	0%			0	0%
	Account:		40			0	***%	0	0	0	0%
43225 Water											
200	Postage	824	900	1,057	811	1,000	81%	1,000		1,000	100%
210	Operating Supplies	1,303	2,320	9,306	667	2,500	27%	2,500		2,500	100%
220	Repair & Maint. Supplies	2,150		86		1,000	0%	500		500	50%
300	Professional Services	142	150	409	133	500	27%	500		500	100%
311	Outside Maintenance	8,925		120	8,000	3,000	267%	2,000		2,000	67%
320	Telephone	266	290	264	218	300	73%	300		300	100%
330	Training	250	125	275	275	300	92%	500		500	167%
335	Mileage & Reimb Exp					170	0%	170		170	100%
350	Notices & Publication	22		695	876	700	125%	700		700	100%
361	Liability Insurance	1,025	1,849	1,180	1,194	1,500	80%	1,575		1,575	105%
381	Electric	6,294	8,112	7,865	4,482	6,500	69%	6,500		6,500	100%
420	Depreciation	72,410	73,145	90,163	54,308	73,000	74%	85,000		85,000	116%
430	Miscellaneous					250	0%	250		250	100%
431	Permits/License	3,141	3,169	3,323	3,009	3,175	95%	3,500		3,500	110%
433	Dues	1,975	2,329	879	1,714	2,150	80%	2,500		2,500	116%
440	Chemical Purification	2,776	5,752	6,360	5,107	3,500	146%	5,000		5,000	143%
450	Sales Tax	-684	1,647	1,665	1,618	0	***%			0	0%
460	Lab Testing	45				50	0%	50		50	100%
600	Bond Principal					43,000	0%	44,000		44,000	102%
610	Bond Interest	28,961	27,881	27,086	27,030	27,590	98%	26,169		26,169	95%
700	Transfers	54,867	54,867	54,867	41,150	54,867	75%	54,867		54,867	100%
	Account:	184,692	182,536	205,600	150,592	225,052	67%	237,581	0	237,581	106%
47000 Debt Service											
620	Fiscal Agents Fees		495	495		0	0%			0	0%
	Account:		495	495		0	***%	0	0	0	0%
	Fund:	184,692	183,071	206,095	150,592	225,052	67%	237,581	0	237,581	106%

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		2021	2022	2023	2024	2024	2024	25	25	25	25

602 Waste Water											
43250 Sewage Collection and Disposal											
200	Postage	732	630	1,029	722	800	90%	800		800	100%
210	Operating Supplies	919	2,616	2,561	4,896	3,000	163%	3,000		3,000	100%
220	Repair & Maint. Supplies					4,500	0%	1,000		1,000	22%
300	Professional Services	1,091	1,983	1,757	3,102	2,000	155%	2,500		2,500	125%
311	Outside Maintenance	10,496	7,119	24,048	6,536	20,000	33%	20,000		20,000	100%
320	Telephone	266	245	264	218	275	79%	275		275	100%
330	Training		125			250	0%	250		250	100%
361	Liability Insurance	1,362	3,130	1,490	1,509	1,500	101%	1,575		1,575	105%
381	Electric	859	915	1,168	413	1,050	39%	1,000		1,000	95%
420	Depreciation	62,962	62,962	86,866	47,222	62,000	76%	85,000		85,000	137%
430	Miscellaneous				1,598	0	***%			0	0%
431	Permits/License	345	368	1,585		475	0%	475		475	100%
433	Dues	1,455	1,377	471	1,714	1,700	101%	1,700		1,700	100%
460	Lab Testing	1,006	1,501	3,385	223	1,500	15%	1,500		1,500	100%
600	Bond Principal					2,500	0%			0	0%
610	Bond Interest	-332	-932	-1,532		300	0%			0	0%
700	Transfers	43,800	43,800	43,800	32,850	43,800	75%	43,800		43,800	100%
	Account:	124,961	125,839	166,892	101,003	145,650	69%	162,875	0	162,875	112%
	Fund:	124,961	125,839	166,892	101,003	145,650	69%	162,875	0	162,875	112%
											%

Grand Total :		1,036,824	1,128,837	1,417,762	864,576	1,044,457		1,191,122	0	1,191,122	

	B	C	D	E	F	G
1						
2	Levy Year:	2025				
3	City:	Freeport City				
4						
5						
6	Levy Information					
7	Fund Name	2024 Certified	2025 Certified	% Change		
8	NTC Levies					
9	Capital/Equipment Fund	10,000	10,000	0.00%		
10	EDA/COMMUNITY CENTER	42,000	42,000	0.00%		
11	FUTURE DEBT	206,000	0	-100.00%		
12	REVENUE	272,130	293,716	7.93%		
13	SIDEWALK CAPITAL FUND	40,000	40,000	0.00%		
14	SOUTH END PARK	6,000	6,000	0.00%		
15	STREET IMPROVEMENTS	25,000	25,000	0.00%		
16	STREET LIGHTS	20,000	20,000	0.00%		
17	FUTURE CAPITAL		43,989			
18	2024A G.O. TAX ABATEMENT		136,007			
19	2024B G.O IMPROVEMENT BOND		26,004			
20						
21						
22	Total NTC Levy	621,130	642,716	3.48%		
23	RMV Levy (St Cloud City Only)					
24						
25	Total RMV Levy					
26	Total Levy	621,130	642,716	3.48%		
27						
28	Clerk	Jon Nelson				
29	Date	12/17/2024				