



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

August 26, 2025 - Regular Meeting Agenda
Freeport City Hall - 7:00 pm

Call to Order

I. Approve Agenda

II. Public Forum

III. Consent Agenda

- a. July 29, 2025 Council Meeting Minutes (1-3)
- b. Claims Report (4-5)
- c. Sheriff's Report (6-7)

IV. Reports

- a. Clerk-Treasurer Report (8)
- b. Fire Department Report (N/A)
- c. Public Works Report (9-10)
- d. Engineer Report (11-15)
- e. Attorney Report (N/A)

V. Old Business

- a. Culvert Repair – Industrial Drive (16)

VI. New Business

- a. Streetlights – Main Street East (17)
- b. 2026 Preliminary Budget (18-34)
- c. Resolution 2025-10 Adopting Proposed 2026 Budget and Ordering Certifications of Proposed 2026 Levy to County Auditor (35)
- d. 2025 Second Quarter Report (36-61)
- e. EDA Appointments (62)

VII. Adjourn

Next Regular Meeting: September 30, 2025

July 29, 2025 – Council 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, Tim Hennen, and Jake Renneker.

Staff in attendance: Clerk-Treasurer Jon Nelson, Fire Chief Andy Grieve, City Engineer Dave Blommel, City Attorney Joe Krueger

Others in attendance: Carol Moorman – Star Post, Jordan Grossman – CEDA, Cheryl Fuechtmann – Freeport Screen Printing, Rodney Atkinson, Branden Roering, & Joe Hennen.

Approval of Agenda

Nelson added claim #6462 for Timpy's Services. Mayor Eveslage requested that to move New Business item a., CEDA Presentation, up in the meeting to after the public forum to honor Jordan Grossman's time. Council agreed. Arnzen motioned to approve the agenda with the changes, seconded by Blake. Motion carried 5-0.

Public Forum

Mayor Eveslage opened the public forum. Cheryl Feuchtmann expressed that she is happy with how the sidewalk repair turned out in front of Freeport Screen Printing and thanked the City for coordinating the repair. After hearing no other comments, Mayor Eveslage closed the public forum.

CEDA Presentation: Jordan Grossman – CEDA (moved from New Business)

CEDA (Community & Economic Development Associates) is a nonprofit development company out of Chatfield, MN. They focus on small and rural communities in Minnesota, Illinois & Wisconsin. Grossman presented a first impression report that an employee of CEDA compiled after spending a day in Freeport. CEDA's services are available on an as-needed basis for an hourly rate, or the City can enter an annual contract with CEDA for weekly services. The presentation remained informal and no decisions to receive services were made at this time.

Consent Agenda

Blake questioned claim #6440, for Abdo payroll since it is higher than normal. Nelson did not receive a breakdown of this invoice, but believes it is a bill for May and June plus a refund for another item that he discussed with Abdo Payroll which makes it an odd amount. Council would like further clarification. Hennen motioned to approve the consent agenda withholding claim #6440, seconded by Arnzen. Motion carried 5-0.

Reports

Clerk-Treasurer Report – Jon Nelson

We will be closing on the eighth lot in Welle IV in early August. Have two more sales pending.

Nelson has been looking into website options to comply with new ADA accessibility requirements that will take effect April 26, 2027.

There is a sinkhole from a drainage pipe next to Matt Imdieke's storage units along CSAH 11. Hoppe's Dirtworks is working on repairs.

We received a proposal from MP Asphalt for crack filling city streets and parking in the amounts of \$13,000 for streets/lots that have been crack filled previously, \$9,000 for the new pavement that has not received any filling, including fill between the curb and pavement; and a discounted price of \$20,000 for the whole city, excluding the streets by the church that are scheduled for replacement. Blommel expressed that we shouldn't need to fill between the gutter and pavement on the newly paved streets as they have a bonding agent between them that should still be holding up well enough, but it is a good time to crack fill the new pavement that hasn't been touched, yet. The quotes include routing all new cracks. Hennen motioned to approve the proposal to crack fill the entire city but to withhold crack filling between the new pavement and gutter, seconded by Arnzen. Motion carried 5-0.

Fire Department Report – Chief Andy Grieve

6 medical, & 1 mutual aid fire call this year.

The replacement pump is being installed on the pumper truck. The Lions donated \$14,000 to pay for the replacement in its entirety. Grieve and Council thanked the Lions Club. There are also emergency light issues with the truck and received a quote in the amount of \$8,000 for replacement. Grieve is going to order the lights for around \$3,000 and the department will take care of the install.

Arnzen thanked the fire department once again for coordinating and running the parade.

Public Works Report – Public Works Director Loren Goebel

PWD Loren Goebel was absent.

Engineer Report – City Engineer Dave Blommel

The final course of pavement is in place in Welle IV.

We had a rain event that put the stormwater sewer to test last week. Our system, nor any other system in the area, is designed to handle the amount of water received in such a short amount of time. Blommel was in contact with Nelson and Goebel throughout the day and the system was operating as it should but was backed up due to the high amount of rain. The backed-up areas were drained within a few hours after the rain let up.

Funding has been approved for the grant received for the CSAH 11 sidewalk. Mayor Eveslage wanted to point out that the City has been timely with requests and submissions to state aid for the funding but they haven't been expediting the process by any means. Blommel suggests that we give contractors the option to bid for fall and/or spring completion. Council agreed and asked Blommel to go after bids and give the option to the contractors to bid for fall and/or spring completion.

Blommel brought up future street and utility projects. Council requested that Blommel and Goebel drive the streets and provide a map that shows the current condition of the roads to prioritize future street projects.

Attorney Report – Attorney Joe Krueger

Attorney Krueger introduced himself to Council. He had nothing to report on during his first few weeks with the City but is happy to be here.

New Business

Lawn Tractor Repair or Replacement

The lawn tractor is at Freeport Farm Center. We were quoted \$7,300 for repair or \$2,500 for trade-in as-is. There is a new zero-turn mower in stock at the Farm Center. Council agreed that they would rather not put any money in the lawn tractor due to its age and that we should purchase the new zero-turn. Renneker motioned to approve the purchase, seconded by Hennen. Motion carried 5-0.

Parking Lot Striping

Nelson received quotes for striping the parking lot and the parking spots along CSAH 11. After receiving the quotes, Nelson asked Blommel to evaluate the parking lot to see if it would be worthwhile to sealcoat it prior to striping. Blommel believes that sealcoating would be beneficial for the parking lot. Council tabled the item and would like to see sealcoating quotes prior to striping.

Adjourn

Arnzen motioned to adjourn, seconded by Blake. Motion carried 5-0.

Mayor, Mike Eveslage

City Clerk-Treasurer, Joan Wall

08/21/25
07:43:54

CITY OF FREEPORT
Claim Details
For the Accounting Period: 8/25

Page: 1 of 2
Report ID: AP100

For doc #s from 6479 to 6498
* ... Over spent expenditure

Claim Line #	Check Invoice #/Inv Date/Description	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
6479		647 BADGER METER INC	27.27					
1	80206632 07/29/25	Beacon MBL Hosting Unit	13.63			601 43225	433	10100
2	80206632 07/29/25	Beacon MBL Hosting Unit	13.64			602 43250	433	10100
6480		111 DAVID DROWN & ASSOC, INC	300.00					
1	6244 07/30/25	Financial Consulting	300.00			101 41000	300	10100
6481		155 FREEPORT FARM CENTER, INC	790.74					
1	W14296 07/18/25	Sweeper Repairs	790.74			101 43100	220	10100
6482		751 CITY OF FREEPORT	239.79					
1	09/06/25	Fire Hall Water Usage	239.79*			225 42200	384	10100
6483		174 GOPHER STATE ONE CALL, INC	13.50					
1	5070408 07/31/25	Email Tickets - July 2025	13.50			601 43225	300	10100
6484		577 GREAT PLAINS FIRE, INC	1,144.42					
1	9039 07/23/25	Trk#408-Repair Tank	1,144.42			225 42200	401	10100
6485		187 HAWKINS, INC	30.00					
1	7167887 08/15/25	Chlorine Cylinders	30.00			601 43225	440	10100
6486		725 HOPPE'S DIRTWORK	1,270.00					
1	857 05/22/25	Fix Storm Sewer Pipe	1,270.00			602 43250	311	10100
6487		820 INDEPENDENT TESTING	1,070.00					
1	45792 08/15/25	Bituminous Properties	1,070.00*			420 43100	300	10100
6488		219 JOANN TIMP	200.00					
1	08/21/25	July/August Cleaning	200.00			101 41000	300	10100
6489		776 KNIFE RIVER - NORTH CENTRAL	662.20					
1	1127662 08/06/25	Cold Mix Asphalt	662.20			101 43100	225	10100
6490		908 KRAEMER HEARTING & A/C	371.00					
1	8651 08/06/25	Start/Run Capacitor on A/C	371.00*			101 41000	220	10100
6491		889 LAMAR COMPANIES	515.00					
1	117334926 08/04/25	Bulletins	515.00*			101 41000	340	10100

08/21/25
07:43:54

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Page: 2 of 2
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For doc #s from 6479 to 6498
* ... Over spent expenditure

Claim Line #	Check Invoice #	Vendor #/Name/ Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
6492	269 MARCO		155.86					
1	39882657	08/11/25 Copier Agreement	155.86			101 41000	410	10100
6493	562 MINNESOTA DEPARTMENT OF HEALTH		729.00					
1	08/15/25	Service Fee 07/01/25-09/30/25	729.00			601 43225	431	10100
6494	309 MINNESOTA LIFE INSURANCE CO		1.60					
1	08/21/25	Goebel-Life Ins-Sept 2025	1.60			101 43000	131	10100
6495	313 MINNESOTA POLLUTION CONTROL		23.00					
1	08/21/25	Loren-Waste Wtr Operations Cer	23.00			602 43250	431	10100
6496	893 SILVERSMITH DATA		1,171.00					
1	419896	08/15/25 Data Plan/Annul Hosting	1,171.00			101 41000	300	10100
6497	463 TEAM LABORATORY CHEMICAL CORP		2,722.00					
1	INV0048213	08/14/25 Mega Bug Plus/Glyphosalte	2,722.00*			602 43250	210	10100
6498	809 VALLI INFORMATION SYSTEMS, INC		75.00					
1	101656	07/31/25 Online Monthly Maintenance	75.00			101 41000	300	10100
# of Claims 20			Total: 11,511.38					



Freeport Monthly Report

Results



Agency: SCSO
Agency #: MN0730000

Print Date/Time: 08/01/2025 10:34
Total Records : 19

Location City	Agency	Call Date/Time		Incident Number	Incident Type
FREEPORT	SCSO	07/03/2025 10:00		2025-25015227	Alarm
FREEPORT	SCSO	07/03/2025 10:28		2025-25015229	Medical Emergency
FREEPORT	SCSO	07/03/2025 21:53		2025-25015362	Traffic Stop
FREEPORT	SCSO	07/06/2025 23:23		2025-25015688	Citizen Contact
FREEPORT	SCSO	07/11/2025 18:14		2025-25016121	Paper Service
FREEPORT	SCSO	07/11/2025 21:48		2025-25016146	Traffic Stop
FREEPORT	SCSO	07/14/2025 21:34		2025-25016468	Traffic Stop
FREEPORT	SCSO	07/19/2025 01:26		2025-25016930	Traffic Stop
	SCSO	07/20/2025 08:51		2025-25017012	Special Detail
FREEPORT	SCSO	07/20/2025 22:12		2025-25017071	Stalled Vehicle
FREEPORT	SCSO	07/24/2025 21:58		2025-25017437	Intoxicated Person
FREEPORT	ALPD	07/24/2025 21:58		2025-25000958	911 Hang- up/Open Line
FREEPORT	MRPD	07/24/2025 21:58		2025-25001856	Agency Assist
FREEPORT	AVPD	07/24/2025 21:58		2025-25000552	911 Hang- up/Open Line
FREEPORT	SCSO	07/24/2025 22:21		2025-25017438	Suspicious Incident
FREEPORT	SCSO	07/25/2025 23:58		2025-25017587	Personal Assist
FREEPORT	SCSO	07/26/2025 03:32		2025-25017603	Traffic Stop



Freeport Monthly Report

Results



Agency: SCSO
Agency #: MN0730000

Print Date/Time: 08/01/2025 10:34
Total Records : 19

Location City	Agency	Call Date/Time	Location Formatted	Incident Number	Incident Type
FREEPORT	SCSO	07/27/2025 23:34		2025-25017784	Suspicious Incident
FREEPORT	SCSO	07/28/2025 11:17		2025-25017822	Civil Matter

Memo

From: Jon Nelson - Clerk-Treasurer

To: Freeport City Council

Date: 08/22/25

Re: Clerk-Treasurer Report

1. Completed workers compensation audit.
2. Working on property insurance renewal.
3. Will be attending meeting for updating the Stearns County Hazard Mitigation Plan. This plan is put in place to identify and prepare for risks, hazards or threats that may face our community and must be updated at least every 5 years. Communities that participate in the planning will be eligible for hazard mitigation grants if needed in the future.
4. Wrapped up the 2023 storm damage claim with LMCIT.
5. The office will need to replace two computers that will no longer be supported for Windows security updates come October. David Waletzko of Community Technology Center in Albany has been our go-to for technology. He quoted me \$2,122 for two new computers plus \$162/hour for set up.

July 30, 2025

Freeport City Council
125 Main Street East
P.O. Box 301
Freeport, Minnesota 56331 - 0142

Dear Council Members:

SUBJECT: Lead/Copper Tap Water Monitoring Report, PWSID 1730013

This letter is to report the results of your recent lead/copper monitoring that is required by the Safe Drinking Water Act. The results revealed the following 90th percentile levels:

90th percentile lead level = $<2 \mu\text{g/l}$ (rounded as $< 0.002 \text{ mg/l}$).

The action level for lead is $15.0 \mu\text{g/l}$.

90th percentile copper level = $295 \mu\text{g/l}$ (rounded as 0.295 mg/l).

The action level for copper is $1300 \mu\text{g/l}$.

Based on these results, your public water system **has not exceeded** the action level for lead and **has not exceeded** the action level for copper.

By federal rule, 40 CFR 141.85, you are required to provide the lead/copper results to persons served at the sites that were tested. In addition, you must provide them with an explanation of the health effects of lead/copper, list steps consumers can take to reduce exposure to lead/copper in drinking water, and water utility contact information. The notification must also provide the maximum contaminant level goals, the action levels for lead/copper, and the definitions for these two terms.

Notification must be made within 30 days by U.S. Mail, hand/direct delivery, or posting. Please refer to the enclosed Lead/Copper Results Delivery Certification form for delivery method requirements. If the residence is a rental property, both the occupant(s) of the residence and rental property owner must be notified. To assist you in meeting the notification requirements, we have enclosed the results notification letters which must be delivered to the homeowners along with a copy of the fact sheet on lead/copper in drinking water.

The lead/copper sampling site addresses are private data. This information was classified as "nonpublic" by the Minnesota Department of Administration in October 2004, upon the request of Minnesota Department of Health (MDH) and Minnesota community water supply systems. When notifying the persons served at the sites that were tested, provide them with the results for that address only.

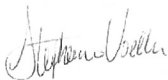
Within 10 days after notifying the residents of their results, you must complete the enclosed Lead/Copper Results Delivery Certification form and return it to us. If you chose not to use the results notification letters MDH sent to you and created your own results notification letters, you must submit a copy of one of the letters along with this certification form. The letter you create must contain the same language as the enclosed results notification letters as this is EPA required language. A return envelope is enclosed for your convenience.

Please note that all enclosures are sent to the addressee of this letter. Persons receiving a copy (cc) of the letter do not receive any enclosures. It is the responsibility of the addressee to follow through with the requirements.

A sampling kit will be sent to you prior to your next scheduled sampling date. The enclosed report should be placed in your records and a copy maintained on or near the water supply premises and available for public inspection for not less than ten (10) years.

If you have any questions, please contact me at 651-201-3974 or Jackie Becker at 651-478-0805.

Sincerely,



Stephanie Voeller
Community Public Water Supply Unit
Environmental Health Division
P.O. Box 64975
St. Paul, Minnesota 55164-0975

PAW
Enclosures
cc: Water Superintendent

MEMORANDUM

TO: Freeport City Council

FROM: Dave Blommel, PE (Lic. MN)

DATE: August 20, 2025

RE: Council Update
SEH No. FREEP GEN 14.00

County Road 11 sidewalk

Bids for the sidewalk are currently advertised. They will be opened on Monday, August 25th in advance of your meeting. The bids will be presented at the meeting with discussion on completion schedule, award, and funding.

Welle Country Acres

The contractor was unable to complete all of the paperwork to approve the project closeout at the August meeting, but we do have an “almost final” pay application for your review and approval. There are 2 minor items that will be paid for in September, but this payment accounts for nearly everything. Payment 6 in the amount of \$56,421.11. We will withhold the remaining approximately \$60,000 until all of the closeout paperwork is in hand. We are tracking on budget from the original bid price.

Street Lighting

Design electric has completed the punchlist for the lighting project. We anticipate final pay request for this project to be ready in September. Like the Welle Acres work, this project is also tracking on budget. Total final payment is expected to be approximately \$28,000.

2026 Street project / Street Inventory

Loren and I made a trip around town to rate the city streets and I have updated the map. The streets were last reviewed in 2020, so the timing of the effort was very good. I have attached the updated map for your review. We currently have a mix of roadway conditions as expected. I will discuss my recommendations for improvements at the meeting and we can work towards a plan.

Current Priorities:

- 3rd Avenue NE and East Block of 2nd Ave NE (Street and Utilities)
- Alleys – In order of priority
 - Manor Alley (with storm sewer)
 - Fire Hall Alley (pavement only)
 - City Hall Alley (pavement only)

DWB

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Contract Number: FREEP 153897
Pay Request Number: 6

Project Number	Project Description
FREEP 153897	Welle's Country Acres Phase 4

Contractor: Kuechle Underground Inc. 10998 State Highway 55 Kimball, MN 55353	Vendor Number: n/a Up To Date: 08/19/2025
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Contract Amount

Original Contract	\$1,161,480.56
Contract Changes	\$0.00
Revised Contract	\$1,161,480.56

Work Certified To Date

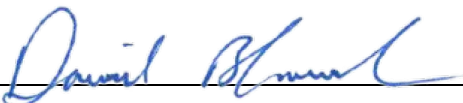
Base Bid Items	\$1,159,049.29
Contract Changes	\$0.00
Material On Hand	\$0.00
Total	\$1,159,049.29

Work Certified This Request	Work Certified To Date	Less Amount Retained	Less Previous Payments	Amount Paid This Request	Total Amount Paid To Date
\$59,390.64	\$1,159,049.29	\$57,952.46	\$1,044,675.72	\$56,421.11	\$1,101,096.83
Percent: Retained: 5%			Percent Complete: 99.79%		

This is to certify that the items of work shown in this certificate of Pay Estimate have been actually furnished for the work comprising the above-mentioned projects in accordance with the plans and specifications heretofore approved.

Approved By Short Elliott Hendrickson Inc.

Approved By Kuechle Underground Inc.





Date 08/20/2025

Date 20 August, 2025

Approved By City of Freeport

Date

Payment Summary				
No.	Up To Date	Work Certified Per Request	Amount Retained Per Request	Amount Paid Per Request
1	2024-07-12	\$486,826.66	\$24,341.33	\$462,485.33
2	2024-08-16	\$184,663.95	\$9,233.20	\$175,430.75
3	2024-09-19	\$156,733.23	\$7,836.66	\$148,896.57
4	2025-01-10	\$212,758.74	\$10,637.94	\$202,120.80
5	2025-06-17	\$58,676.07	\$2,933.80	\$55,742.27
6	2025-08-19	\$59,390.64	\$2,969.53	\$56,421.11

Funding Category Name	Funding Category No.	Work Certified to Date	Less Amount Retained	Less Previous Payments	Amount Paid this Request	Total Amount Paid to Date
FREEP 153897		\$1,159,049.29	\$57,952.46	\$1,044,675.72	\$56,421.11	\$1,101,096.83

Accounting Number	Funding Source	Amount Paid this Request	Revised Contract Amount	Funds Encumbered to Date	Paid Contractor to Date
FREEP 153897	Local	\$56,421.11	\$1,161,480.56	\$1,161,480.56	\$1,101,096.83

Contract Item Status										
Base/Alt	Line	Item	Description	Units	Unit Price	Contract Quantity	Quantity This Request	Amount This Request	Quantity To Date	Amount To Date
Base Bid	1	1	MOBILIZATION	LUMP SUM	\$16,606.30	1	0.05	\$830.31	1	\$16,606.30
Base Bid	2	2	TRAFFIC CONTROL	LUMP SUM	\$200.00	1	0.05	\$10.00	1	\$200.00
Base Bid	3	3	CLEAR AND GRUB	LUMP SUM	\$2,025.00	1	0	\$0.00	1	\$2,025.00
Base Bid	4	4	REMOVE BITUMINOUS PAVEMENT	SQ YD	\$26.20	10	0	\$0.00	10	\$262.00
Base Bid	5	5	REMOVE ROCKCHECK	EACH	\$167.31	13	0	\$0.00	13	\$2,175.03
Base Bid	6	6	SALVAGE TYPE 3 BARRICADES	EACH	\$20.00	6	0	\$0.00	0	\$0.00
Base Bid	7	7	SAWING BITUMINOUS PAVEMENT (FULL DEPTH)	LIN FT	\$3.50	120	10	\$35.00	120	\$420.00
Base Bid	8	8	COMMON EXCAVATION (P) (P)	CU YD	\$10.86	2483	120	\$1,303.20	2603	\$28,268.58
Base Bid	9	9	COMMON BORROW	CU YD	\$12.98	1224	0	\$0.00	0	\$0.00
Base Bid	10	10	STREET SWEEPER (WITH PICKUP BROOM)	HOUR	\$130.00	20	0	\$0.00	14	\$1,820.00
Base Bid	11	11	SELECT GRANULAR BORROW (CV)	CU YD	\$14.00	3551	0	\$0.00	3702	\$51,828.00
Base Bid	12	12	SUBGRADE PREPARATION	ROAD STA	\$341.00	17	0	\$0.00	17	\$5,797.00
Base Bid	13	13	GEOTEXTILE FABRIC TYPE 5	SQ YD	\$1.43	7102	0	\$0.00	7241	\$10,354.63
Base Bid	14	14	AGGREGATE BASE (CV) CLASS 5 (P) (P)	CU YD	\$23.30	1184	0	\$0.00	1184	\$27,587.20
Base Bid	15	15	TYPE SPWEA240C WEARING COURSE MIXTURE	TON	\$79.00	602	609.97	\$48,187.63	609.97	\$48,187.63
Base Bid	16	16	TYPE SPWE230B NON WEARING COURSE MIXTURE	TON	\$74.00	1003	0	\$0.00	994	\$73,556.00
Base Bid	17	17	BITUMINOUS MATERIAL FOR TACK COAT	GAL	\$5.00	355	355	\$1,775.00	355	\$1,775.00
Base Bid	18	18	CONCRETE CURB & GUTTER DESIGN D418	LIN FT	\$17.50	3115	0	\$0.00	3165	\$55,387.50
Base Bid	19	19	6" CONCRETE DRIVEWAY PAVEMENT	SQ YD	\$62.00	24	0	\$0.00	35.5	\$2,201.00
Base Bid	20	20	ADJUST FRAME & RING CASTING	EACH	\$0.01	11	0	\$0.00	13	\$0.13
Base Bid	21	21	INSTALL PERMANENT BARRICADES	EACH	\$400.00	2	0	\$0.00	0	\$0.00

Contract Item Status										
Base/Alt	Line	Item	Description	Units	Unit Price	Contract Quantity	Quantity This Request	Amount This Request	Quantity To Date	Amount To Date
Base Bid	22	22	SIGN PANELS TYPE C	SQ FT	\$45.00	30	0	\$0.00	12.5	\$562.50
Base Bid	23	23	SIGN PANELS STREET NAME BLADES (PER SIGN)	EACH	\$400.00	3	0	\$0.00	3	\$1,200.00
Base Bid	24	24	DEWATERING	LUMP SUM	\$22,747.81	1	0	\$0.00	1	\$22,747.81
Base Bid	25	25	4" FORCEMAIN	LIN FT	\$41.08	348	0	\$0.00	348	\$14,295.84
Base Bid	26	26	4" PIPE SEWER SERVICE	LIN FT	\$15.16	778	0	\$0.00	847	\$12,840.52
Base Bid	27	27	8" PIPE SEWER	LIN FT	\$68.83	1151	0	\$0.00	1150	\$79,154.50
Base Bid	28	28	CONNECT TO EXISTING SANITARY SEWER PIPE (SERVICE)	EACH	\$636.35	2	0	\$0.00	2	\$1,272.70
Base Bid	29	29	CONNECT TO EXISTING FORCEMAIN	EACH	\$1,835.08	1	0	\$0.00	1	\$1,835.08
Base Bid	30	30	SANITARY SEWER LIFT STATION W/ VALVE MANHOLE	LUMP SUM	\$200,962.84	1	0	\$0.00	1	\$200,962.84
Base Bid	31	31	8" X 4" WYE	EACH	\$505.88	27	0	\$0.00	26	\$13,152.88
Base Bid	32	32	8" PIPE PLUG	EACH	\$150.55	1	0	\$0.00	1	\$150.55
Base Bid	33	33	SANITARY SEWER CLEANOUT	EACH	\$250.97	27	0	\$0.00	26	\$6,525.22
Base Bid	34	34	EXTERIOR CHIMNEY SEAL	EACH	\$173.40	8	0	\$0.00	8	\$1,387.20
Base Bid	35	35	CASTING ASSEMBLY	EACH	\$710.94	8	0	\$0.00	8	\$5,687.52
Base Bid	36	36	CONSTRUCT SANITARY MANHOLES	EACH	\$5,637.74	8	0	\$0.00	8	\$45,101.92
Base Bid	37	37	FORCE MAIN FITTINGS	POUND	\$0.01	200	0	\$0.00	86	\$0.86
Base Bid	38	38	EXTRA DEPTH MANHOLE	LIN FT	\$194.38	29	0	\$0.00	39.06	\$7,592.48
Base Bid	39	39	8" OUTSIDE DROP	VERT FT	\$1,051.55	6.5	0	\$0.00	6.5	\$6,835.08
Base Bid	40	40	AGGREGATE BEDDING (CV) (P) (P)	CU YD	\$33.60	200	0	\$0.00	200	\$6,720.00
Base Bid	41	41	CONNECT TO EXISTING WATER MAIN	EACH	\$3,898.14	3	0	\$0.00	3	\$11,694.42
Base Bid	42	42	HYDRANT	EACH	\$6,926.41	3	0	\$0.00	3	\$20,779.23
Base Bid	43	43	ADJUST VALVE BOX	EACH	\$655.81	2	0	\$0.00	0	\$0.00
Base Bid	44	44	ADJUST CURB STOP	EACH	\$130.07	2	0	\$0.00	0	\$0.00
Base Bid	45	45	1" CORPORATION STOP & SADDLE	EACH	\$451.20	27	0	\$0.00	26	\$11,731.20
Base Bid	46	46	6" GATE VALVE AND BOX	EACH	\$2,506.99	3	0	\$0.00	3	\$7,520.97
Base Bid	47	47	8" GATE VALVE AND BOX	EACH	\$3,305.44	8	0	\$0.00	8	\$26,443.52
Base Bid	48	48	1" CURB STOP AND BOX	EACH	\$617.86	27	0	\$0.00	26	\$16,064.36
Base Bid	49	49	1" WATER SERVICE PIPE	LIN FT	\$11.98	1000	0	\$0.00	898	\$10,758.04
Base Bid	50	50	6" WATERMAIN	LIN FT	\$51.26	60	0	\$0.00	47	\$2,409.22
Base Bid	51	51	8" WATERMAIN	LIN FT	\$53.10	1522	0	\$0.00	1540	\$81,774.00
Base Bid	52	52	4" INSULATION	SQ YD	\$30.41	20	0	\$0.00	21	\$638.61
Base Bid	53	53	DUCTILE IRON FITTINGS	POUND	\$0.01	1900	0	\$0.00	1425	\$14.25
Base Bid	54	54	6" DRAINTILE WITH SOCK	LIN FT	\$9.50	2770	11	\$104.50	2770	\$26,315.00
Base Bid	55	55	4" DRAIN TILE SERVICE CONNECTION	EACH	\$200.00	27	2	\$400.00	28	\$5,600.00

Contract Item Status										
Base/Alt	Line	Item	Description	Units	Unit Price	Contract Quantity	Quantity This Request	Amount This Request	Quantity To Date	Amount To Date
Base Bid	56	56	15" STORM SEWER	LIN FT	\$42.05	808	0	\$0.00	788	\$33,135.40
Base Bid	57	57	18" STORM SEWER	LIN FT	\$48.80	117	0	\$0.00	120	\$5,856.00
Base Bid	58	58	21" STORM SEWER	LIN FT	\$62.23	35	0	\$0.00	35	\$2,178.05
Base Bid	59	59	24" STORM SEWER	LIN FT	\$58.70	55	0	\$0.00	55	\$3,228.50
Base Bid	60	60	CONSTRUCT DRAINAGE STRUCTURE DESIGN H	EACH	\$2,056.97	4	0	\$0.00	4	\$8,227.88
Base Bid	61	61	CONSTRUCT DRAINAGE STRUCTURE 4020 -48"	EACH	\$3,595.26	7	0	\$0.00	7	\$25,166.82
Base Bid	62	62	CONSTRUCT DRAINAGE STRUCTURE 4020 -60"	EACH	\$5,200.53	1	0	\$0.00	1	\$5,200.53
Base Bid	63	63	CASTING ASSEMBLY	EACH	\$2,731.29	12	0	\$0.00	12	\$32,775.48
Base Bid	64	64	CLEAN EXISTING PIPE SEWER (STORM)	LIN FT	\$1.70	330	0	\$0.00	330	\$561.00
Base Bid	65	65	CONNECT TO EXISTING DRAINAGE STRUCTURE	EACH	\$1,741.77	3	0	\$0.00	3	\$5,225.31
Base Bid	66	66	STABILIZED CONSTRUCTION EXIT	EACH	\$500.00	3	1	\$500.00	3	\$1,500.00
Base Bid	67	67	STORM DRAIN INLET PROTECTION	EACH	\$125.00	12	0	\$0.00	11	\$1,375.00
Base Bid	68	68	SILT FENCE, TYPE MS	LIN FT	\$2.25	1575	0	\$0.00	1500	\$3,375.00
Base Bid	69	69	SEDIMENT CONTROL LOG TYPE WOOD FIBER	LIN FT	\$3.25	750	0	\$0.00	80	\$260.00
Base Bid	70	70	COMMON TOPSOIL BORROW (LV)	CU YD	\$26.25	200	200	\$5,250.00	200	\$5,250.00
Base Bid	71	71	COMMERCIAL FERTILIZER	POUND	\$1.00	1600	25	\$25.00	1625	\$1,625.00
Base Bid	72	72	SEEDING	ACRE	\$1,500.00	4	0.15	\$225.00	5.65	\$8,475.00
Base Bid	73	73	SEED MIXTURE 25-151	POUND	\$7.00	200	25	\$175.00	675	\$4,725.00
Base Bid	74	74	HYDRAULIC MULCH MATRIX	POUND	\$2.00	11200	285	\$570.00	16045	\$32,090.00
Base Bid	75	75	SEEDING (TEMPORARY)	ACRE	\$250.00	4	0	\$0.00	2.4	\$600.00
Totals:								\$59,390.64		\$1,159,049.29

Contract Total	\$1,159,049.29
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Memo

From: Jon Nelson, Clerk-Treasurer

To: Freeport City Council

Date: 08/22/25

Re: Culvert Repair – Industrial Drive

I have received one quote and I am hoping to have a second by the meeting to discuss the culvert repair on Industrial Drive.

Memo

From: Jon Nelson, Clerk-Treasurer

To: Freeport City Council

Date: 08/22/25

Re: Streetlights – Main Street East

Xcel Energy has been working on their transmission line replacement project this year. During the planning phases, it was a concern that with the upcoming widening of CSAH 157 that the replacement poles would be pushed too far into some residents' yards due to setback requirements. The State allowed Xcel Energy to move poles from that stretch to the south side of CSAH 157 where they are now on State land along the trail.

Xcel project planners contacted the City and said that they were not going to replace the streetlights that were hung on the old poles since the new poles were too far away from the road and they would not illuminate the street. Residents have shown concern that it is too dark without the lights and they would like to have the streetlights reinstalled.

I have received a couple cost estimates for new lights:

3 cobra fixtures (same style as the old lights that were taken down) on wood poles on the south side of the road: <\$7,000 installed plus \$12.36/month per light service charge.

3 traditional single fixture streetlights (pictured below) on fiberglass poles on north side of the road: \$19,200 installed plus \$23.91/month per light service charge.



BUDGET MEMO

TO: MAYOR AND COUNCIL
FROM: ABDO FINANCIAL SOLUTIONS, LLC
SUBJECT: PRELIMINARY 2026 BUDGET
DATE: AUGUST 26, 2025

Introduction

Upon your request, we have summarized some of the key items for consideration in this years' budget. This is the DO NOT EXCEED preliminary tax levy that needs to be certified to Stearns County by September 30th. The City will continue to work on the budget and tax levy until the final is adopted in December.

Budget Format

The 2026 Budget included the Council approved priorities for each department. These will continue to be reviewed and updated as needed in the 2026 budget.

Key items in this year's budget:

- The 2026 tax rate is proposed to increase 2.37% to 69.99%
- The total 2026 tax levy is proposed to increase \$62,005 or 9.65% from 2025
 - The general levy increased \$57,300 or 19.51%
 - Factors relating to this increase include an increase in wages, new MN paid leave budget line items, auditing expenses, building official expenses and a \$40,000 contingency to accommodate any changes as the council finalizes the budget.

Tax Levy Summary

Overall, the property tax levy includes levies for general operations, EDA, capital equipment and improvements, and debt service. The 2025 actual and 2026 proposed property tax levies are listed below:

	2025 Levy	Proposed 2026 Levy	Increase (Decrease) from 2025	Percent Change from 2025	Fund #
General Levy	\$ 293,716	\$ 351,016	\$ 57,300	19.51%	101
EDA Levy	42,000	42,840	840	2.00%	300
Capital Levy					
Capital Equipment	10,000	10,000	-	0%	418
Street Improvements	25,000	25,500	500	2.00%	417
Street Lights	20,000	20,400	400	2.00%	419
Sidewalk Capital Fund	40,000	40,800	800	2.00%	411
Park Capital	6,000	6,120	120	2.00%	410
Future Capital	43,989	45,069	1,080	2.46%	
Debt Levy					
Future Debt	-	-	-	0%	
2024A G.O. Tax Abatement Bond	136,007	136,542	535	0.39%	420
2024B G.O. Improvement Bond	26,004	26,434	430	1.65%	420
Total	\$ 642,716	\$ 704,721	\$ 62,005	9.65%	
Tax Capacity	\$ 950,501	\$ 1,006,841	\$ 56,340	5.93%	
City Tax Rate*	67.62%	69.99%	2.37%		

The increase in tax capacity for the 2026 preliminary budget is allocated between the following categories as shown below. Included is information from Stearns County to show what portion of the increase in tax capacity is attributable to market changes and new construction.

Property Type	2025 Tax Capacity	2026 Tax Capacity	Change	% Change
Agricultural	24,289	22,983	(1,306)	-5.38%
Apartments	5,611	5,777	166	2.96%
Commercial	169,703	179,591	9,888	5.83%
Industrial	137,916	140,755	2,839	2.06%
Residential	561,608	587,687	26,079	4.64%
Utility	24,054	28,046	3,992	16.60%
Personal Property	27,320	42,002	14,682	53.74%
	<u>950,501</u>	<u>1,006,841</u>	<u>56,340</u>	5.93%

Type	Tax Capacity Change
Market changes	52,740
New Construction	3,600
	<u>56,340</u>

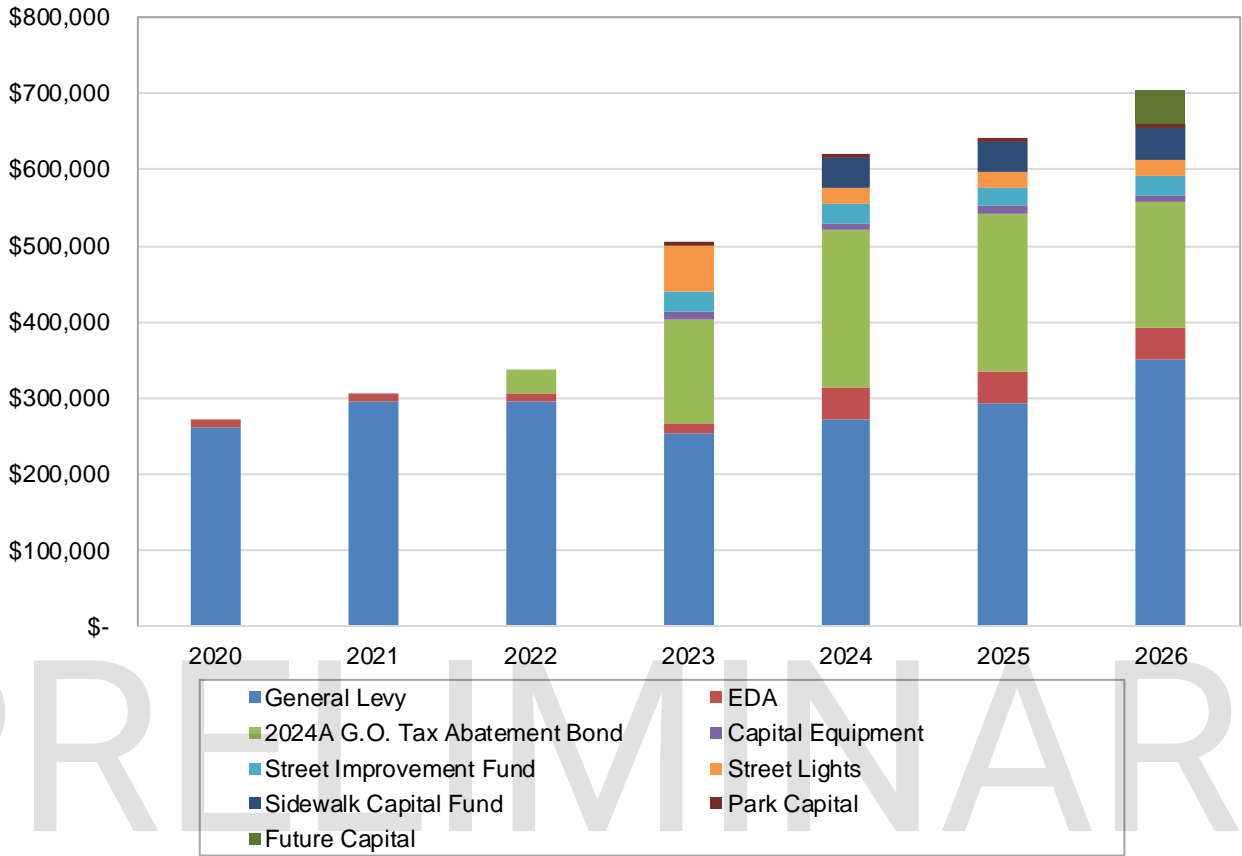
The impact of the proposed 2026 City of Freeport tax levy and tax rate is shown below:

Property Type	Market Value	Taxable Market Value	2025 Taxes Payable	2026 Taxes Payable	Increase (Decrease) in Property Taxes
Residential	\$ 100,000	\$ 62,500	\$ 423	\$ 437	\$ 15
Residential	200,000	171,500	1,160	1,200	41
Residential	300,000	280,500	1,897	1,963	67
Residential	400,000	389,500	2,634	2,726	92
Commercial	500,000	500,000	6,255	6,474	220

Note: no change in market value has been assumed

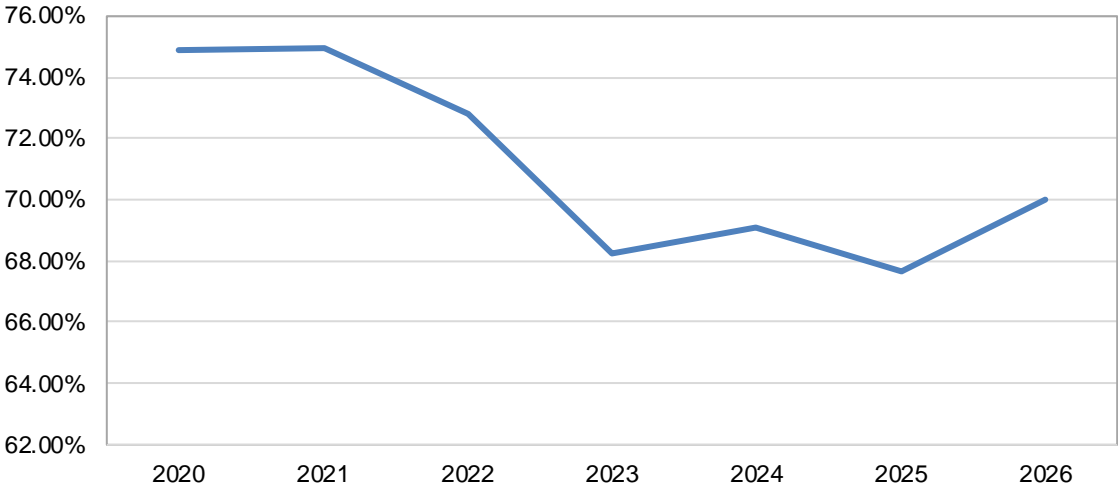
Tax Levy Summary 2020 to 2025 Actual and 2026 Proposed

City of Freeport Tax Levy



Tax Rate 2020 to 2025 Actual and 2026 Proposed

City of Freeport Tax Rate



General Fund Budget Summary

	Actual 2023	Actual 2024	YTD 8/15/2025	Budget 2025	Budget 2026	Amount Change	Percent Change
Revenues							
Property taxes	\$ 246,084	\$ 263,933	\$ 180,776	\$ 293,716	\$ 351,016	\$ 57,300	20%
Other taxes	5,740	5,673		5,000	5,000	-	0%
Licenses and permits	39,668	51,405	34,296	24,550	33,700	9,150	37%
Intergovernmental	160,484	165,507	77,376	145,852	145,719	(133)	0%
Charges for services	110	30	170	150	150	-	0%
Fines and forfeitures	1,521	658	143	1,000	500	(500)	-50%
Interest earnings	5,814	17,280	4,612	4,000	24,000	20,000	500%
Miscellaneous	17,627	147,112	10,652	3,500	2,000	(1,500)	-43%
Other financing sources	90,500	90,500	45,250	90,500	90,500	-	0%
Total Revenues	\$ 567,548	\$ 742,098	\$ 353,275	\$ 568,268	\$ 652,585	\$ 84,317	15%
	Actual 2023	Actual 2024	YTD 8/15/2025	Budget 2025	Budget 2026	Amount Change	Percent Change
Expenditures							
General Government	\$ 142,970	\$ 243,479	\$ 156,177	\$ 173,740	\$ 218,300	\$ 44,560	26%
Legislative (Council/Board)	4,544	4,158	3,079	6,559	6,636	77	1%
Executive (Mayor/Manager)	2,167	2,254	2,169	4,636	4,649	13	0%
Clerk	77,457	77,121	57,875	92,600	101,424	8,824	10%
Elections	1,850	6,414	-	4,400	5,100	700	16%
Auditor	18,746	19,650	26,310	22,000	30,500	8,500	39%
Assessor	4,847	5,206	4,288	5,200	5,000	(200)	-4%
Public Safety	-	-	3,984	-	-	-	0%
Planning and zoning	1,376	-	-	750	-	(750)	-100%
Building Official	18,329	27,261	18,183	5,300	20,300	15,000	283%
Fire & Rescue	44,805	46,687	24,278	48,554	50,496	1,942	4%
Civil Defense	-	-	-	-	-	-	0%
Public Works	136,152	86,595	53,656	117,676	124,490	6,814	6%
Highways, Streets & Roads	34,363	43,921	41,886	55,895	52,340	(3,555)	-6%
Street Lighting	21,452	16,507	9,280	21,000	21,000	-	0%
Parks	15,356	25,820	7,013	9,958	12,350	2,392	24%
Total Expenditures	\$ 524,414	\$ 605,073	\$ 408,178	\$ 568,268	\$ 652,585	\$ 84,317	15%
Excess Revenues (Expenditures)	\$ 43,134	\$ 137,025	\$ (54,903)	\$ -	\$ -	\$ -	

Summary Budgets for All Other Budgeted Funds

	Actual 2023	Actual 2024	YTD 8/15/2025	Budget 2025	Budget 2026
AFSA Fund					
Revenues	\$ 204,436	\$ 246,467	\$ 180,041	\$ 210,758	\$ 219,772
Expenditures	510,180	242,544	90,247	210,758	219,772
Net Revenue Over (Under) Expenditures	\$ (305,744)	\$ 3,923	\$ 89,794	\$ -	\$ -
EDA					
Revenues	\$ 33,921	\$ 78,482	\$ 274,744	\$ 42,200	\$ 75,840
Expenditures	10,181	6,131	3,782	11,640	8,540
Net Revenue Over (Under) Expenditures	\$ 23,740	\$ 72,351	\$ 270,962	\$ 30,560	\$ 67,300
Water					
Revenues	\$ 161,479	\$ 153,324	\$ 120,283	\$ 150,200	\$ 161,440
Expenditures	206,095	197,660	114,259	237,581	244,907
Net Revenue Over (Under) Expenditures	\$ (44,616)	\$ (44,336)	\$ 6,024	\$ (87,381)	\$ (83,467)
Waste Water					
Revenues	\$ 140,216	\$ 141,262	\$ 88,849	\$ 147,700	\$ 158,710
Expenditures	166,892	162,115	75,215	162,875	155,166
Net Revenue Over (Under) Expenditures	\$ (26,676)	\$ (20,853)	\$ 13,634	\$ (15,175)	\$ 3,544

CITY OF FREEPORT
Expenditure Budget Report -- Multi Year Actuals
For the Year: 2026

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2022	2023	2024	2025	Budget	Exp.	Budget	Changes	Budget	Budget
						2025	2025	26	26	26	26

101 General Fund											
41000 GENERAL GOVERNMENT											
200	Postage	400	258	327	75	600	13%	300		300	50%
210	Operating Supplies	1,463	988	5,096	1,121	2,700	42%	1,500		1,500	56%
220	Repair & Maint. Supplies	676	446	1,190	1,210	1,200	101%	1,500		1,500	125%
300	Professional Services	102,490	113,778	106,905	73,054	140,000	52%	140,000		140,000	100%
302	Legal Consulting	2,951	3,885	3,776	2,703	4,500	60%	4,000		4,000	89%
305	Legal Prosecution	1,500	1,500	1,500	800	1,500	53%	1,500		1,500	100%
320	Telephone	1,740	1,741	1,668	1,128	1,800	63%	1,800		1,800	100%
335	Mileage & Reimb Exp	787	816	502	291	600	49%	600		600	100%
340	Advertising			4,800	3,530	0	***%			0	0%
350	Notices & Publication	3,153	859	1,366	1,241	1,200	103%	1,500		1,500	125%
351	Periodicals		288			0	0%	300		300	****%
361	Liability Insurance	5,499	8,073	8,912	4,517	7,140	63%	9,100		9,100	127%
366	Insurance Claims				61,314	0	***%			0	0%
381	Electric	3,190	2,502	2,226	1,623	3,000	54%	3,000		3,000	100%
410	Rentals	1,581	1,590	727	1,225	1,600	77%	2,000		2,000	125%
430	Miscellaneous	472	4,674	1,925	641	2,500	26%	42,500		42,500	1700%
433	Dues	5,904	604	7,212	686	4,500	15%	4,500		4,500	100%
434	League Dues	929	968	339	1,018	900	113%	1,200		1,200	133%
510	Capital Expenditures			68,925		0	0%			0	0%
570	Office Equip & Furnishing					0	0%	3,000		3,000	****%
590	Books			9,520		0	0%			0	0%
630	Interest Payment			1,382		0	0%			0	0%
650	Bond Issuance Costs			180		0	0%			0	0%
700	Transfers			15,000		0	0%			0	0%
Account:		132,735	142,970	243,478	156,177	173,740	90%	218,300	0	218,300	126%
41100 Legislative (Council/Board)											
100	Wages and Salaries	4,895	4,120	3,805	2,760	6,000	46%	6,000		6,000	100%
121	Cities FICA 6.2%	303	255	236	171	372	46%	372		372	100%
122	Cities Share MED 1.45%	71	60	55	40	87	46%	87		87	100%
123	MN Paid Leave					0	0%	27		27	****%
360	Workers Comp Insurance	125	109	62	108	100	108%	150		150	150%
Account:		5,394	4,544	4,158	3,079	6,559	47%	6,636	0	6,636	101%
41300 Executive (Mayor/Manager)											
100	Wages and Salaries	2,400	1,685	1,440	1,280	2,880	44%	2,880		2,880	100%
121	Cities FICA 6.2%	149	104	89	79	179	44%	179		179	100%
122	Cities Share MED 1.45%	35	24	21	19	42	45%	42		42	100%
123	MN Paid Leave					0	0%	13		13	****%
330	Training		324	704	761	1,000	76%	1,000		1,000	100%
335	Mileage & Reimb Exp					500	0%	500		500	100%
433	Dues	30	30		30	35	86%	35		35	100%
Account:		2,614	2,167	2,254	2,169	4,636	47%	4,649	0	4,649	100%

CITY OF FREEPORT
Expenditure Budget Report -- Multi Year Actuals
For the Year: 2026

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2022	2023	2024	2025	Budget	Exp.	Budget	Changes	Budget	Budget
						2025	2025	26	26	26	26
<hr/>											
41400 Clerk											
100 Wages and Salaries		40,727	51,554	52,920	36,110	58,338	62%	61,894		61,894	106%
103 Assistant's Wages		27,477	13,982	13,554	10,255	19,860	52%	22,496		22,496	113%
105 Misc Compensation		346				0	0%			0	0%
120 Cities Share PERA		3,822	4,792	3,990	5,194	5,865	89%	6,330		6,330	108%
121 Cities FICA 6.2%		4,250	4,190	4,463	2,636	4,848	54%	5,233		5,233	108%
122 Cities Share MED 1.45%		994	1,029	1,044	617	1,134	54%	1,224		1,224	108%
123 MN Paid Leave						0	0%	372		372	****%
131 Life Insurance		5				20	0%			0	0%
240 Clothing Replacement						0	0%	250		250	****%
330 Training		1,453	774	736	2,492	1,285	194%	2,200		2,200	171%
335 Mileage & Reimb Exp			38		139	800	17%	800		800	100%
360 Workers Comp Insurance		811	587	414	432	400	108%	575		575	144%
433 Dues		51	511			50	0%	50		50	100%
Account:		79,936	77,457	77,121	57,875	92,600	63%	101,424	0	101,424	110%
<hr/>											
41450 Elections											
105 Misc Compensation		2,609		4,154		2,000	0%	2,700		2,700	135%
210 Operating Supplies		1,949	1,850	2,005		1,800	0%	2,000		2,000	111%
335 Mileage & Reimb Exp		92		255		400	0%	400		400	100%
350 Notices & Publication						200	0%			0	0%
Account:		4,650	1,850	6,414		4,400	0%	5,100	0	5,100	116%
<hr/>											
41500 Auditor											
300 Professional Services			76			500	0%	500		500	100%
301 Audit		14,589	18,670	19,650	26,310	21,500	122%	30,000		30,000	140%
Account:		14,589	18,746	19,650	26,310	22,000	120%	30,500	0	30,500	139%
<hr/>											
41550 Assessor											
304 Assessing Fees		4,770	4,847	5,206	4,288	5,200	82%	5,000		5,000	96%
Account:		4,770	4,847	5,206	4,288	5,200	82%	5,000	0	5,000	96%
<hr/>											
41800 Planning / Zoning											
300 Professional Services						500	0%			0	0%
350 Notices & Publication			46			250	0%			0	0%
429 County Recording Fees			1,330			0	0%			0	0%
Account:			1,376			750	0%	0	0	0	0%
<hr/>											
42000 Public Safety											
210 Operating Supplies					3,984	0	***%			0	0%
Account:					3,984	0	***%	0	0	0	0%
<hr/>											
42050 Building Official											
310 Contractor		2,431	17,173	27,261	17,066	5,000	341%	20,000		20,000	400%
436 State Surcharge		212	1,156		1,117	300	372%	300		300	100%
Account:		2,643	18,329	27,261	18,183	5,300	343%	20,300	0	20,300	383%

CITY OF FREEPORT
Expenditure Budget Report -- Multi Year Actuals
For the Year: 2026

		Actual s				Current	%	Prel im.	Budget	Final	% Old
Account	Object	2022	2023	2024	2025	Budget 2025	Exp. 2025	Budget 26	Changes 26	Budget 26	Budget 26

42200	Fire & Rescue										
700	Transfers	43,107	44,805	46,687	24,278	48,554	50%	50,496		50,496	104%
	Account:	43,107	44,805	46,687	24,278	48,554	50%	50,496	0	50,496	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	56,642	53,907	58,410	32,843	58,038	57%	61,573		61,573	106%
103	Assistant's Wages	3,204	3,261	4,626	4,185	32,136	13%	32,136		32,136	100%
105	Misc Compensation	9,000	9,000	9,069	5,123	9,000	57%	9,000		9,000	100%
120	Cities Share PERA	3,535	4,043	4,566	2,659	6,763	39%	7,029		7,029	104%
121	Cities FICA 6.2%	4,600	4,108	4,475	2,858	5,591	51%	5,810		5,810	104%
122	Cities Share MED 1.45%	1,076	961	1,047	669	1,308	51%	1,359		1,359	104%
123	MN Paid Leave					0	0%	413		413	*****%
131	Life Insurance	14	20	19	13	20	65%	20		20	100%
210	Operating Supplies	274				0	0%			0	0%
240	Clothing Replacement	143	222	110		200	0%	250		250	125%
330	Training				446	20	***%	500		500	2500%
333	Physicals		100			0	0%			0	0%
335	Mileage & Reimb Exp	10	278			100	0%	100		100	100%
360	Workers Comp Insurance	5,216	4,752	4,273	4,860	4,500	108%	6,300		6,300	140%
510	Capital Expenditures		55,500			0	0%			0	0%
700	Transfers	10,000				0	0%			0	0%
	Account:	93,714	136,152	86,595	53,656	117,676	46%	124,490	0	124,490	106%

43100	Highways, Streets & Roadways										
200	Postage	13	113			0	0%			0	0%
210	Operating Supplies	452	2,323	4,017	4,570	2,000	229%	6,000		6,000	300%
215	Gas & Oil	5,877	6,498	4,848	3,594	5,800	62%	5,800		5,800	100%
220	Repair & Maint. Supplies	7,936	5,092	5,987	2,475	5,000	50%	5,000		5,000	100%
225	Street Materials	5,854	1,544	1,958		14,000	0%	10,000		10,000	71%
311	Outside Maintenance	4,800	5,105	5,875	313	15,000	2%	10,000		10,000	67%
320	Telephone	494	541	584	277	500	55%	500		500	100%
330	Training			280		0	0%			0	0%
350	Notices & Publication		619	688		0	0%			0	0%
361	Liability Insurance	2,532	3,353	3,702	1,876	2,835	66%	3,800		3,800	134%
366	Insurance Claims				16,896	0	***%			0	0%
381	Electric	1,346	1,210	1,125	866	1,400	62%	1,500		1,500	107%
382	Heating Gas	4,081	2,616	2,713	2,484	3,000	83%	4,500		4,500	150%
383	Garbage	578				1,620	0%			0	0%
401	Truck Repairs	1,504	1,941	3,827		2,500	0%	2,500		2,500	100%
410	Rentals	96	103	96	64	100	64%	100		100	100%
430	Miscellaneous	2,055	43	2,800	1,471	2,000	74%	2,500		2,500	125%
431	Permits/License	58	3,262	421		140	0%	140		140	100%
510	Capital Expenditures			5,000		0	0%			0	0%
700	Transfers	72,000			7,000	0	***%			0	0%
	Account:	109,676	34,363	43,921	41,886	55,895	75%	52,340	0	52,340	94%

CITY OF FREEPORT
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For the Year: 2026

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2022	2023	2024	2025	Budget	Exp.	Budget	Changes	Budget	Budget
						2025	2025	26	26	26	26

43160	Street Lighting										
311	Outside Maintenance	393	851	159		1,000	0%	1,000		1,000	100%
381	Electric	23,924	20,601	16,349	9,280	20,000	46%	20,000		20,000	100%
700	Transfers	30,000				0	0%			0	0%
	Account:	54,317	21,452	16,508	9,280	21,000	44%	21,000	0	21,000	100%

45200	Parks										
210	Operating Supplies	1,209		89	430	500	86%	250		250	50%
220	Repair & Maint. Supplies	977	988	1,330	2,309	2,000	115%	2,500		2,500	125%
260	Park Maintenance	350	360	1,500		1,000	0%	1,000		1,000	100%
310	Contractor		500			0	0%			0	0%
361	Liability Insurance	5,545	7,638	8,432	4,274	6,458	66%	8,600		8,600	133%
510	Capital Expenditures	119,961	5,870	14,469		0	0%			0	0%
700	Transfers	6,000				0	0%			0	0%
810	Refunds & Reimbursements	99				0	0%			0	0%
	Account:	134,141	15,356	25,820	7,013	9,958	70%	12,350	0	12,350	124%

	Fund:	684,226	524,414	605,073	408,178	568,268	72%	652,585	0	652,585	115%

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	11,441	15,106	13,910		15,000	0%	15,000		15,000	100%
116	Fire Calls	5,740	5,298	6,038		7,000	0%	7,000		7,000	100%
117	Rescue Calls	8,112	9,893	8,534		9,500	0%	9,500		9,500	100%
121	Cities FICA 6.2%	1,852	1,859	1,722	-7	2,400	0%	2,400		2,400	100%
122	Cities Share MED 1.45%	433	435	403	-2	600	0%	600		600	100%
200	Postage	23	3		73	0	***%			0	0%
210	Operating Supplies	1,977	3,750	7,780	5,284	6,500	81%	7,000		7,000	108%
215	Gas & Oil	4,447	2,757	2,383	1,602	4,500	36%	4,500		4,500	100%
220	Repair & Maint. Supplies	3,392	2,969			0	0%			0	0%
240	Clothing Replacement	618	1,498	393		3,500	0%	2,500		2,500	71%
245	Radio/Pager Repair	1,158	777	1,422		1,500	0%	2,000		2,000	133%
300	Professional Services	8,238	1,365	1,371	656	2,000	33%	2,500		2,500	125%
301	Audit	5,811	5,490	9,300	9,220	5,500	168%	5,500		5,500	100%
302	Legal Consulting					200	0%	500		500	250%
315	Fire Dept Aid 2%	25,732	33,120	31,212	8,454	26,000	33%	32,631		32,631	126%
320	Telephone	1,159	1,487	1,341	696	1,300	54%	1,300		1,300	100%
330	Training	4,550	12,950	6,100	4,900	5,085	96%	5,600		5,600	110%
332	State/Chief Conference	2,688	2,669	4,401	400	1,200	33%	900		900	75%
333	Physicals	2,752		1,225	169	300	56%			0	0%
335	Mileage & Reimb Exp	1,304	30	48	72	2,000	4%	3,500		3,500	175%
360	Workers Comp Insurance	6,607	5,899	4,748	5,400	12,000	45%	8,500		8,500	71%
361	Liability Insurance	1,841	3,794	4,525	2,293	4,000	57%	5,000		5,000	125%
381	Electric	3,310	3,350	2,848	2,296	3,000	77%	3,500		3,500	117%
382	Heating Gas	3,055	1,756	1,541	1,703	2,500	68%	2,500		2,500	100%
383	Garbage	59				200	0%			0	0%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		2022	2023	2024	2025	Budget	Exp.	Budget	Changes	Budget	Budget
						2025	2025	26	26	26	26
384	Water	551	415	282	516	600	86%	600		600	100%
401	Truck Repairs	2,507	4,123	4,446	1,765	8,000	22%	9,000		9,000	113%
430	Miscellaneous	9,547	10,389	12,204	8,176	8,000	102%	8,000		8,000	100%
433	Dues	766	985	339	335	1,000	34%	800		800	80%
520	Buildings & Structures	975				0	0%			0	0%
580	Other Equipment	949		38,186		0	0%			0	0%
700	Transfers	3,500	373,133	3,500	1,750	3,500	50%	3,500		3,500	100%
710	Residual Equity Transfers			67,462	34,496	68,993	50%	70,561		70,561	102%
	Account:	129,974	510,180	242,544	90,247	210,758	43%	219,772	0	219,772	104%
	Fund:	129,974	510,180	242,544	90,247	210,758	43%	219,772	0	219,772	104%

300 EDA

46500 EDA Operations

210	Operating Supplies	69		97	208	200	104%	400		400	200%
300	Professional Services					3,800	0%			0	0%
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	229	5,181	1,034	1,074	1,500	72%	2,000		2,000	133%
700	Transfers	5,000	5,000	5,000	2,500	5,000	50%	5,000		5,000	100%
	Account:	5,727	10,181	6,131	3,782	11,640	32%	8,540	0	8,540	73%
	Fund:	5,727	10,181	6,131	3,782	11,640	32%	8,540	0	8,540	73%

601 Water

43220 Street Cleaning

440	Chemical Purification	40				0	0%			0	0%
	Account:	40				0	***%	0	0	0	0%

43225 Water

200	Postage	900	1,057	1,155	807	1,000	81%	1,200		1,200	120%
210	Operating Supplies	2,320	9,306	667	515	2,500	21%	2,000		2,000	80%
220	Repair & Maint. Supplies		86			500	0%	500		500	100%
300	Professional Services	150	409	465	98	500	20%	500		500	100%
311	Outside Maintenance		120			2,000	0%	1,000		1,000	50%
320	Telephone	290	264	261	1,211	300	404%	300		300	100%
330	Training	125	275	275	175	500	35%	500		500	100%
335	Mileage & Reimb Exp					170	0%	170		170	100%
350	Notices & Publication		695	876		700	0%	1,300		1,300	186%
361	Liability Insurance	1,849	1,180	1,303	660	1,575	42%	1,500		1,500	95%
366	Insurance Claims				3,526	0	***%			0	0%
381	Electric	8,112	7,865	5,720	4,133	6,500	64%	7,000		7,000	108%
420	Depreciation	73,145	90,163	90,163	42,500	85,000	50%	90,165		90,165	106%
430	Miscellaneous			20		250	0%	250		250	100%

CITY OF FREEPORT
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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		2022	2023	2024	2025	Budget	Exp.	Budget	Changes	Budget	Budget
						2025	2025	26	26	26	26
431	Permits/License	3,169	3,323	3,738	1,864	3,500	53%	3,500		3,500	100%
433	Dues	2,329	879	3,156	532	2,500	21%	2,500		2,500	100%
440	Chemical Purification	5,752	6,360	6,646	3,421	5,000	68%	6,500		6,500	130%
450	Sales Tax	1,647	1,665	1,629	1,273	0	***%	1,500		1,500	*****%
460	Lab Testing					50	0%	50		50	100%
600	Bond Principal					44,000	0%	44,000		44,000	100%
610	Bond Interest	27,881	27,086	26,224	26,110	26,169	100%	25,110		25,110	96%
700	Transfers	54,867	54,867	54,867	27,434	54,867	50%	54,867		54,867	100%
	Account:	182,536	205,600	197,165	114,259	237,581	48%	244,412	0	244,412	103%
47000 Debt Service											
620	Fiscal Agents Fees	495	495	495		0	0%	495		495	*****%
	Account:	495	495	495		0	***%	495	0	495	*****%
	Fund:	183,071	206,095	197,660	114,259	237,581	48%	244,907	0	244,907	103%
											%
602 Waste Water											
43250 Sewage Collection and Disposal											
200	Postage	630	1,029	1,045	718	800	90%	800		800	100%
210	Operating Supplies	2,616	2,561	4,896	4,105	3,000	137%	4,000		4,000	133%
220	Repair & Maint. Supplies					1,000	0%			0	0%
300	Professional Services	1,983	1,757	10,210	25	2,500	1%	1,000		1,000	40%
311	Outside Maintenance	7,119	24,048	7,065	2,629	20,000	13%	10,000		10,000	50%
320	Telephone	245	264	261	181	275	66%	275		275	100%
330	Training	125			175	250	70%	250		250	100%
361	Liability Insurance	3,130	1,490	1,645	834	1,575	53%	1,700		1,700	108%
381	Electric	915	1,168	634	407	1,000	41%	1,000		1,000	100%
420	Depreciation	62,962	86,866	86,866	42,500	85,000	50%	86,866		86,866	102%
430	Miscellaneous			2,131	423	0	***%	2,000		2,000	*****%
431	Permits/License	368	1,585			475	0%	475		475	100%
433	Dues	1,377	471	3,156	82	1,700	5%	1,500		1,500	88%
460	Lab Testing	1,501	3,385	406	1,236	1,500	82%	1,500		1,500	100%
610	Bond Interest	-932	-1,532			0	0%			0	0%
700	Transfers	43,800	43,800	43,800	21,900	43,800	50%	43,800		43,800	100%
	Account:	125,839	166,892	162,115	75,215	162,875	46%	155,166	0	155,166	95%
	Fund:	125,839	166,892	162,115	75,215	162,875	46%	155,166	0	155,166	95%
											%
Grand Total :		1,128,837	1,417,762	1,213,523	691,681	1,191,122		1,280,970	0	1,280,970	

CITY OF FREEPORT
Revenue Budget Report -- Multi Year Actuals
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Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2022	2023	2024	2025	Budget	Rec.	Budget	Change	Budget	Budget
	2025	2025	2025	2025	2025	2025	26	26	26	26
<hr/>										
101 General Fund										
31000 General Property Taxes										
31000 General Property Taxes	296,539	246,084	263,933	180,776	293,716	62%	351,016		351,016	119%
Group:	296,539	246,084	263,933	180,776	293,716	62%	351,016	0	351,016	119%
31800 Other Taxes										
31810 Franchise Fees	6,543	5,740	5,673		5,000	0%	5,000		5,000	100%
Group:	6,543	5,740	5,673		5,000	0%	5,000	0	5,000	100%
32000 Licenses and Permits										
32000 Licenses and Permits			400	150	0 ***%				0	0%
Group:			400	150	0 ***%		0	0	0	0%
32100 Liquor Licenses										
32100 Liquor Licenses	8,075	8,110	8,085	8,085	8,100	100%	8,100		8,100	100%
Group:	8,075	8,110	8,085	8,085	8,100	100%	8,100	0	8,100	100%
32200 Special Events										
32210 Building Permits	6,521	28,828	40,840	24,946	15,000	166%	25,000		25,000	166%
32225 Rental Permits	375	1,830	1,605	520	850	61%			0	0%
32230 Zoning Permit	550	550	175	375	300	125%	300		300	100%
32231 Pet License	65	75	50	20	50	40%	50		50	100%
Group:	7,511	31,283	42,670	25,861	16,200	160%	25,350	0	25,350	156%
32300 Gambling Licenses										
32300 Gambling Licenses	300	275	250	200	250	80%	250		250	100%
Group:	300	275	250	200	250	80%	250	0	250	100%
33400 State Grants & Aid/PERA										
33400 State Grants & Aid/PERA		29,845	17,254	5,089	410 ***%				0	0%
33401 LGA (Local Gov't Aid)	127,312	129,243	144,442	72,287	144,442	50%	144,719		144,719	100%
33402 HACA (Homestead Credit)	1,277	1,363	1,431		1,000	0%	1,000		1,000	100%
Group:	128,589	160,451	163,127	77,376	145,852	53%	145,719	0	145,719	99%
33600 Grants & Aids from Local Government										
33630 Grants & Aids from Other		33	2,380		0	0%			0	0%
Group:		33	2,380		0	0%	0	0	0	0%

CITY OF FREEPORT
Revenue Budget Report -- Multi Year Actuals
For the Year: 2026

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2022	2023	2024	2025	Budget	Rec.	Budget	Change	Budget	Budget
					2025	2025	26	26	26	26
<hr/>										
101 General Fund										
34000 Charges for Services										
34000 Charges for Services	101	110	30	170	150	113%	150		150	100%
Group:	101	110	30	170	150	113%	150	0	150	100%
35100 Fines										
35100 Fines	650	1,521	658	143	1,000	14%	500		500	50%
Group:	650	1,521	658	143	1,000	14%	500	0	500	50%
36200 Miscellaneous Revenues										
36200 Miscellaneous Revenues	6	203	1,373	9,652	0	***%			0	0%
36210 Interest Earnings	3,535	5,611	17,279	4,612	4,000	115%	24,000		24,000	600%
36220 Rents and Royalties	1,535				1,500	0%			0	0%
36230 Donations - Private	95,526	6,570	16,975	1,000	0	***%			0	0%
36240 Insurance Claims			116,899		0	0%			0	0%
36250 Insurance Dividends	3,475	1,057	2,346		2,000	0%	2,000		2,000	100%
36280 Sale of Equipment		10,000			0	0%			0	0%
36290 Sale Land/Property			9,520		0	0%			0	0%
Group:	104,077	23,441	164,392	15,264	7,500	204%	26,000	0	26,000	346%
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:	642,885	567,548	742,098	353,275	568,268	62%	652,585	0	652,585	114%

08/19/25
08:54:26

CITY OF FREEPORT
Revenue Budget Report -- Multi Year Actuals
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Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2022	2023	2024	2025	Budget	Rec.	Budget	Change	Budget	Budget
					2025	2025	26	26	26	26

225 AFSA Fund										
33400 State Grants & Aid/PERA										
33400 State Grants & Aid/PERA	20,530	25,814	25,799		26,000	0%	27,000		27,000	103%
33420 State Fire Dept Aid	2,950	13,029	3,250	8,868	5,000	177%	5,500		5,500	110%
Group:	23,480	38,843	29,049	8,868	31,000	29%	32,500	0	32,500	104%
33600 Grants & Aids from Local Government										
33630 Grants & Aids from Other			2,000		0	0%			0	0%
Group:			2,000		0	0%	0	0	0	0%
34200 Public Safety										
34202 Fire Contract	93,268	94,775	98,754	102,705	102,704	100%	106,788		106,788	103%
34203 Fire Revenues	4,480	2,775	2,370	3,315	6,000	55%	4,000		4,000	66%
34205 Rescue Revenues	28,088	13,299	17,751	7,638	15,000	51%	13,000		13,000	86%
Group:	125,836	110,849	118,875	113,658	123,704	92%	123,788	0	123,788	100%
36200 Miscellaneous Revenues										
36200 Miscellaneous Revenues	120	522	15,176		0	0%			0	0%
36210 Interest Earnings	2,073	2,063	4,016	1,365	2,500	55%	5,000		5,000	200%
36230 Donations - Private	55,557	7,354	15,664	24,872	5,000	497%	8,000		8,000	160%
Group:	57,750	9,939	34,856	26,237	7,500	350%	13,000	0	13,000	173%
39400 Transfer from General										
39400 Transfer from General	43,107	44,805	61,687	31,278	48,554	64%	50,484		50,484	103%
Group:	43,107	44,805	61,687	31,278	48,554	64%	50,484	0	50,484	103%
Fund:	250,173	204,436	246,467	180,041	210,758	85%	219,772	0	219,772	104%
300 EDA										
31000 General Property Taxes										
31000 General Property Taxes	12,000	12,000	42,000	21,000	42,000	50%	42,840		42,840	102%
Group:	12,000	12,000	42,000	21,000	42,000	50%	42,840	0	42,840	102%
36200 Miscellaneous Revenues										
36210 Interest Earnings	323	573	2,274	1,406	200	703%	3,000		3,000	1500%
36290 Sale Land/Property		21,348	34,208	252,338	0	***%	30,000		30,000	*****%
Group:	323	21,921	36,482	253,744	200	***%	33,000	0	33,000	16500%
Fund:	12,323	33,921	78,482	274,744	42,200	651%	75,840	0	75,840	179%

08/19/25
08: 54: 26

CITY OF FREEPORT
Revenue Budget Report -- Multi Year Actuals
For the Year: 2026

Page: 4 of 5
Report ID: B250B

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	2022	2023	2024	2025	Budget	Rec.	Budget	Change	Budget	Budget
					2025	2025	26	26	26	26
<hr/>										
601 Water										
31300 General Sales and Use Tax										
31300 General Sales and Use Tax	959	979	982	609	0	***%			0	0%
Group:	959	979	982	609	0	***%	0	0	0	0%
34000 Charges for Services										
34000 Charges for Services	142,078	149,041	139,826	88,916	145,000	61%	155,240		155,240	107%
34050 Hook-up fee	1,200			6,000	1,200	500%	1,200		1,200	100%
Group:	143,278	149,041	139,826	94,916	146,200	65%	156,440	0	156,440	107%
36100 Special Assessments										
36100 Special Assessments	3,892	8,471	4,780	8,409	0	***%			0	0%
Group:	3,892	8,471	4,780	8,409	0	***%	0	0	0	0%
36200 Miscellaneous Revenues										
36200 Miscellaneous Revenues			74	13,689	0	***%			0	0%
36210 Interest Earnings	3,451	2,988	7,662	2,660	4,000	67%	5,000		5,000	125%
Group:	3,451	2,988	7,736	16,349	4,000	409%	5,000	0	5,000	125%
39700 Transfer from Water										
39701 Capital Contribution	444,389				0	0%			0	0%
Group:	444,389				0	0%	0	0	0	0%
Fund:	595,969	161,479	153,324	120,283	150,200	80%	161,440	0	161,440	107%
602 Waste Water										
34000 Charges for Services										
34000 Charges for Services	139,364	138,397	135,801	81,892	145,000	56%	153,510		153,510	105%
34050 Hook-up fee	1,200			4,800	1,200	400%	1,200		1,200	100%
Group:	140,564	138,397	135,801	86,692	146,200	59%	154,710	0	154,710	105%
36200 Miscellaneous Revenues										
36210 Interest Earnings	2,341	1,819	5,461	2,157	1,500	144%	4,000		4,000	266%
Group:	2,341	1,819	5,461	2,157	1,500	144%	4,000	0	4,000	266%
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 -- Multi Year Actuals
For the Year: 2026

Account	Actuals				Current	%	Prel im.	Budget	Final	% Old
	2022	2023	2024	2025	Budget	Rec.	Budget	Change	Budget	Budget
					2025	2025	26	26	26	26
Fund:	860,002	140,216	141,262	88,849	147,700	60%	158,710	0	158,710	107%
Grand Total :	2,361,352	1,107,600	1,361,633	1,017,192	1,119,126		1,268,347	0	1,268,347	

PRELIMINARY

RESOLUTION 2025-10

**A RESOLUTION ADOPTING PROPOSED 2026 BUDGET AND ORDERING CERTIFICATIONS OF
PROPOSED 2026 LEVY TO COUNTY AUDITOR**

WHEREAS; Minnesota State Statutes require that all local units of government formally adopt a preliminary tax levy for the preceding fiscal year on or before September 30, 2025; 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 2026 and have attached such proposed budget in Appendix A; and

NOW, THEREFORE BE IT RESOLVED; The Freeport City Council has determined that the 2026 proposed tax levy shall be set, and directs the City Clerk to notify the Stearns County Auditor of this proposed levy amounts:

General Levy	\$351,016
EDA Levy	\$ 42,840
Capital Levy	\$147,889
Debt Levy	\$162,976
<hr/>	
Total Tax Levy	\$704,721

FURTHERMORE; The City Council hereby sets November 25, 2025 as the public hearing date for comment on the 2026 budget and tax levy. The meeting will be held at 7:00 pm at Freeport City Hall, 125 Main Street East in the City of Freeport.

Dated this 26th day of August, 2025.

Motion by:

Second by:

Council members in favor:

Opposed or abstained:

Mike Eveslage, Mayor

ATTEST:

Jon Nelson, Clerk-Treasurer



2nd Quarter Report

City of Freeport
Freeport, Minnesota

As of June 30, 2025



Edina Office
5201 Eden Avenue, Ste 250
Edina, MN 55436
P 952.835.9090
F 952.835.3261

August 12, 2025

ACCOUNTANT'S COMPILATION REPORT

Honorable Mayor and City Council
City of Freeport
Freeport, Minnesota

We have compiled the accompanying statement of revenues and expenditures for the General Fund and statements of revenues and expenses for the enterprise funds of the City of Freeport as of June 30, 2025 for the quarter then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the City's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Sincerely,

Abdo Financial Solutions

Edina Office

5201 Eden Avenue, Ste 250
Edina, MN 55436
P 952.835.9090
F 952.835.3261

August 12, 2025

Honorable Mayor and City Council
City of Freeport
Freeport, Minnesota

Dear Honorable Mayor and City Council:

We have reconciled all bank accounts through June 30, 2025 and reviewed activity in all funds. The following is a summary of our observations. All information presented is unaudited.

Cash and Investments

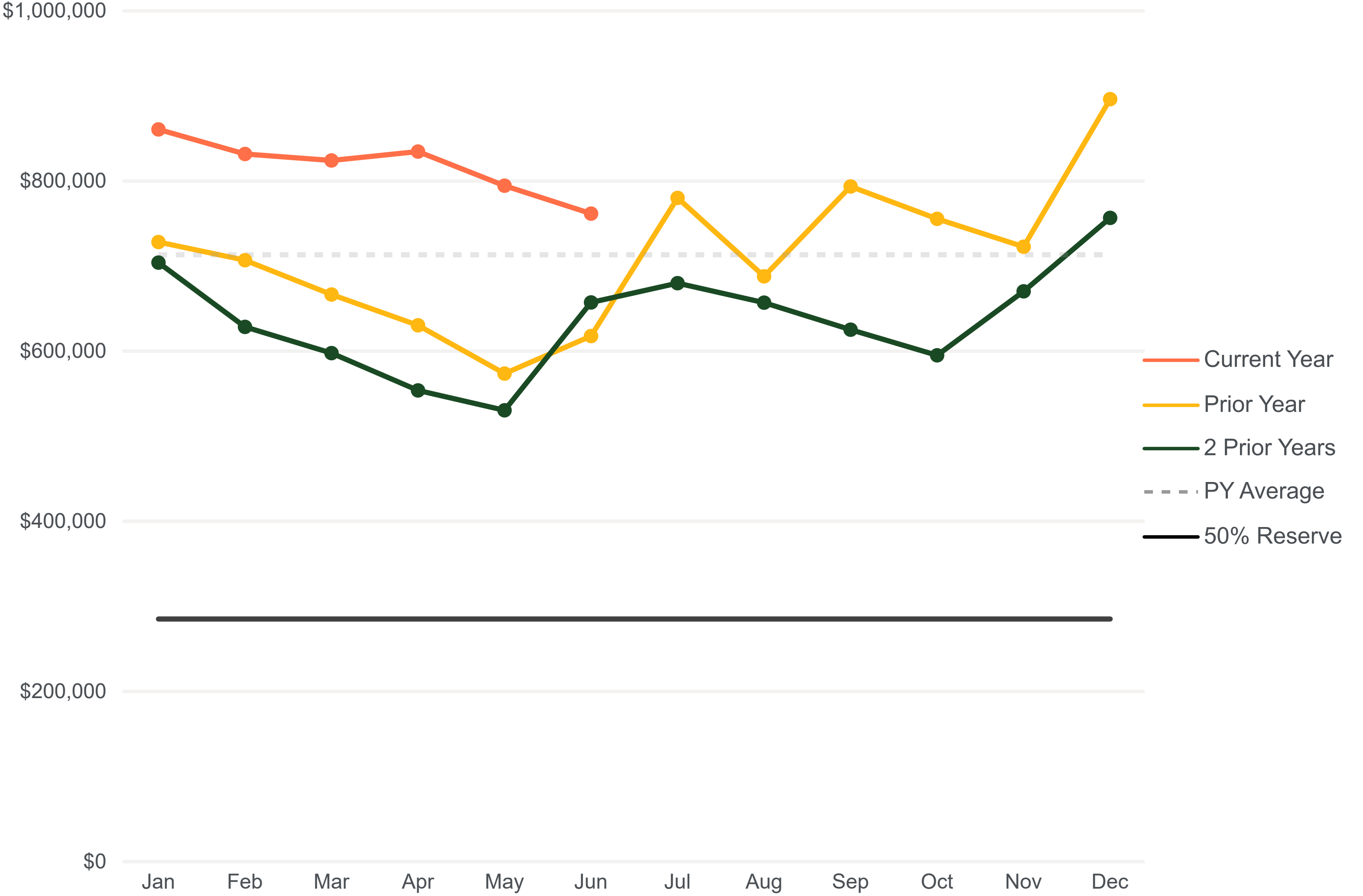
The City's cash and investment balances are as follows:

	06/30/2025	12/31/2024	Increase/ (Decrease)
Checking and Savings	\$ 2,470,827	\$ 2,987,727	\$ (516,900)
Investments (at Market Value)	60,550	60,232	318
Brokered CD	1,776,667	1,045,838	730,829
Cash Held with Fiscal Agent	0	17,455	(17,455)
Total Cash and Investments	\$ 4,308,044	\$ 4,111,252	\$ 196,792

The investment type is as follows:

	06/30/2025	12/31/2024	Increase/ (Decrease)
Checking and Savings	\$ 2,470,827	\$ 2,987,727	\$ (516,900)
Money Market	60,550	60,232	318
Brokered CD	1,776,667	1,045,838	730,829
Cash Held with Fiscal Agent	0	17,455	(17,455)
Total Investments	\$ 4,308,044	\$ 4,111,252	\$ 196,792

General Fund Cash Balances



Current short-term rates being offered by financial institutions have increased over the last two years as evidenced by the table of U.S. Treasury rates below. The U.S. Treasury rates provide a benchmark perspective for rate of return.

Treasury Yield

	1 mo	3 mo	6 mo	1 yr	2 yr	3 yr	5 yr	7 yr	10 yr
6/28/2019	2.18	2.12	2.09	1.92	1.75	1.71	1.76	1.87	2.00
9/30/2019	1.91	1.88	1.83	1.75	1.63	1.56	1.55	1.62	1.68
12/31/2019	1.48	1.55	1.60	1.59	1.58	1.62	1.69	1.83	1.92
3/31/2020	0.05	0.11	0.15	0.17	0.23	0.29	0.37	0.55	0.70
6/30/2020	0.13	0.16	0.18	0.16	0.16	0.18	0.29	0.49	0.66
9/30/2020	0.08	0.10	0.11	0.12	0.13	0.16	0.28	0.47	0.69
12/31/2020	0.08	0.08	0.09	0.09	0.10	0.13	0.17	0.36	0.65
3/31/2021	0.01	0.01	0.03	0.05	0.07	0.16	0.35	0.92	1.40
6/30/2021	0.05	0.05	0.06	0.07	0.25	0.46	0.87	1.21	1.45
9/30/2021	0.07	0.04	0.05	0.09	0.28	0.53	0.98	1.32	1.52
12/31/2021	0.06	0.06	0.19	0.39	0.73	0.97	1.26	1.44	1.52
3/31/2022	0.17	0.52	1.06	1.63	2.28	2.45	2.42	2.40	2.32
6/30/2022	1.28	1.72	2.51	2.80	2.92	2.99	3.01	3.04	2.98
9/30/2022	2.79	3.33	3.92	4.05	4.22	4.25	4.06	3.97	3.83
12/30/2022	4.12	4.42	4.76	4.73	4.41	4.22	3.99	3.96	3.88
3/31/2023	4.74	4.85	4.94	4.64	4.06	3.81	3.60	3.55	3.48
6/30/2023	5.24	5.43	5.47	5.40	4.87	4.49	4.13	3.97	3.81
9/30/2023	5.55	5.55	5.53	5.46	5.03	4.80	4.60	4.61	4.59
12/31/2023	5.60	5.40	5.26	4.79	4.23	4.01	3.84	3.88	3.88
3/31/2024	5.49	5.46	5.38	5.03	4.59	4.40	4.21	4.20	4.20
6/30/2024	5.47	5.48	5.33	5.09	4.71	4.53	4.33	4.33	4.36
9/30/2024	4.93	4.73	4.38	3.98	3.66	3.58	3.58	3.67	3.81
12/31/2024	4.40	4.37	4.24	4.16	4.25	4.27	4.38	4.48	4.58
3/31/2025	4.38	4.32	4.23	4.03	3.89	3.89	3.96	4.09	4.23
6/30/2025	4.28	4.41	4.29	3.96	3.72	3.68	3.79	3.98	4.24

* * * * *

This information is unaudited and is intended solely for the information and use of management and City Council and is not intended and should not be used by anyone other than these specified parties.

If you have any questions or wish to discuss any of the items contained in this letter or the attachments, please feel free to contact us at your convenience. We wish to thank you for the continued opportunity to be of service and for the courtesy and cooperation extended to us by your staff.

Sincerely,

ABDO FINANCIAL SOLUTIONS

City of Freeport, Minnesota
Statement of Revenues and Expenditures -
Budget and Actual -
General Fund (Unaudited)
For the Six Months Ended June 30, 2025

	2025 Annual Budget	YTD Budget 6/30/2025	YTD Actual Thru 6/30/2025	Variance - Favorable (Unfavorable)	Percent Received or Expended Based on Budget Thru June	
☐ Revenues						
Taxes	\$ 293,716	\$ 146,858	\$ 74,193	\$ (72,665)	50.52%	↓ ①
☐ Licenses and permits	24,550	12,275	29,049	16,774	236.65%	↑ ②
☐ Intergovernmental	145,852	72,926	13,593	(59,333)	18.64%	↓ ③
☐ Charges for services	6,650	3,325	90	(3,235)	2.71%	↓
☐ Fines and forfeitures	1,000	500	140	(360)	27.99%	↓
☐ Interest on investments	4,000	2,000	4,066	2,066	203.30%	↑
☐ Miscellaneous	2,000	1,000	9,226	8,226	922.58%	↑
Total Revenues	\$ 477,768	\$ 238,884	\$ 130,357	\$ (108,527)	54.57%	↓
☐ Expenditures						
☐ General Government	\$ 173,740	\$ 86,870	\$ 90,002	\$ (3,132)	103.61%	→
☐ Council	6,559	3,280	108	3,172	3.29%	↑
☐ Executive (Mayor/Manger)	4,636	2,318	305	2,013	13.16%	↑
☐ City Clerk	92,600	46,300	45,417	883	98.09%	→
☐ Elections	4,400	2,200	0	2,200	0.00%	↑
☐ Auditor	22,000	11,000	26,310	(15,310)	239.18%	↓ ④
☐ Assessor	5,200	2,600	4,288	(1,688)	164.93%	↓
☐ Planning and zoning	750	375	0	375	0.00%	↑
☐ Public Safety	0	0	3,984	(3,984)	0.00%	→
☐ Building Official	5,300	2,650	17,066	(14,416)	644.02%	↓
☐ Fire and Rescue Area Fire Service	48,554	24,277	24,278	(1)	100.00%	→
☐ Public Works	117,676	58,838	43,864	14,974	74.55%	↑
☐ Highways, Streets & Roadways	55,895	27,948	38,248	(10,301)	136.86%	↓
☐ Street Lighting	21,000	10,500	6,692	3,808	63.73%	↑
☐ Parks	9,958	4,979	6,666	(1,687)	133.89%	↓
Total Expenditures	\$ 568,268	\$ 284,134	\$ 307,230	\$ (23,096)	108.13%	→
☐ Other Financing Sources						
☐ Transfers In	90,500	45,250	45,250	0	100.00%	→
Other Financing Sources Total	\$ 90,500	\$ 45,250	\$ 45,250	\$ 0	100.00%	→
Total	\$ 0	\$ 0	\$ (131,623)	\$ (131,623)		

Arrows represent the variance as a % of YTD Budget:
Red: < -10%,
Yellow: -10% to 10%,
Green > 10%

Explanation of Items Percentage Received/Expended Less than 80% or Greater than 120% and \$ Variance Greater than \$15,000.

Number Comment
▲

①	Property taxes typically received in July and December.
②	Increase in building permits due to new construction.
③	Local government aid typically received in July and December.
④	Variance due to higher auditing fees than anticipated.

City of Freeport, Minnesota
Unaudited Cash Balances by Fund
June 30, 2024, December 31, 2024 and June 30, 2025

	PY Quarter Balance 6/30/2024	PY Ending Balance 12/31/2024	Quarter Ending Balance 6/30/2025	YTD Change 6/30/2025	YTD Change % 6/30/2025	
Cash Balances						
101 - General Fund	\$ 613,944	\$ 881,314	\$ 760,657	\$ (120,658)	-13.69%	①
225 - AFSA Fund	304,049	201,161	267,394	66,234	32.93%	②
300 - EDA	117,600	171,772	405,627	233,855	136.14%	③
326 - Bonds, 2013 (Refunding of Main St Impro...	15,197	19,604	22,382	2,778	14.17%	
331 - Bonds, 2012 (Refunding of Industrial Park)	4,262	4,303	4,324	22	0.50%	
332 - 2024A GO Tax Abatement Bond	0	0	68,046	68,046	0.00%	④
333 - 2024B Taxable GO Improvement Bond	0	0	13,010	13,010	0.00%	
401 - Sidewalk Capital Fund	20,066	27,625	36,170	8,545	30.93%	
403 - FD Equipment Replacement Fund	78,549	84,448	77,403	(7,046)	-8.34%	
404 - FD Vehicle Replacement Fund	95,266	168,165	198,313	30,148	17.93%	
405 - FD Building Replacement Fund	24,746	30,132	32,885	2,753	9.14%	
407 - 2006 Small Cities Grant	1,865	4,333	4,351	19	0.43%	
410 - South End Park	45,117	48,563	51,807	3,244	6.68%	
412 - North End Park	2,881	2,908	2,923	15	0.50%	
416 - Bucket Fund - Old Tower Preservation	61,164	53,747	54,025	278	0.52%	
417 - Street Improvements	209,619	223,697	240,053	16,356	7.31%	
418 - Capital Equipment	88,132	93,999	121,480	27,481	29.24%	
419 - Street Lights	514,854	27,157	58,586	31,429	115.73%	
420 - 2021 Project - Storm Water/Street, Water, ...	1,881,130	1,010,598	806,211	(204,388)	-20.22%	⑤
601 - Water	465,076	494,096	485,641	(8,456)	-1.71%	
602 - Waste Water	320,468	365,378	390,169	24,791	6.79%	
603 - Water - USDA Reserve	158,595	165,529	172,463	6,934	4.19%	
604 - Waste Water - USDA Reserve	31,325	32,725	34,125	1,400	4.28%	
Total	\$ 5,053,902	\$ 4,111,252	\$ 4,308,044	\$ 196,792	4.79%	

Explanation of Changes with a \$ Variance Greater than \$50,000.

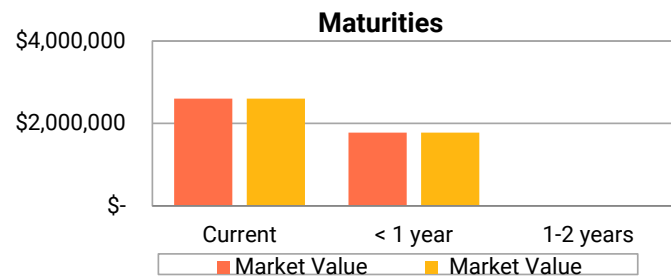
Number	Comment
①	See Schedule A - Statement of Revenues and Expenditures for more information.
②	Increase in cash due to fire service contracts and donation from the Lions for new water pump.
③	Increase in cash due to Welle County Acres lot sales.
④	Increase in cash due to establishing new debt service fund.
⑤	Decrease in cash due to payments to Kuechle Underground for Welle Country Acres project.

ATTACHMENT C

Identification										Market Value		Deposits -	Expenditures -			Unadjusted		Market Value	Unrealized
FDIC	(CUSIP or Acct #)	Institution	Description	Type	Rate	Rating	Face/Cost	Purchase	Maturity	Maturity	1/1/2025	Purchases	Sales	Transfers	Interest	6/30/2025	6/30/2025	Gain / Loss	
00-004-2		Freeport State Bank	Checking	Checking	0.60%	n/a	n/a	n/a	Current	Current	\$ 2,994,471.44	\$ 1,178,403.35	\$ (641,617.23)	\$ (1,500,000.00)	\$ 7,942.89	\$ 2,039,200.45	\$ 2,039,200.45	\$ -	
1691		Freeport State Bank	Savings	Special MMDA	4.00%		n/a		Current	Current	-	-	-	500,000.00	1,863.74	501,863.74	501,863.74	-	
239464		Freeport State Bank	CD	Brokered CD	4.40%		258,825.35		01/28/25	2025	258,825.35	-	(261,695.83)	-	2,870.48	0.00	-	(0.00)	
239505		Freeport State Bank	CD	Brokered CD	4.25%		263,035.62		12/11/25	2025	263,035.62	-	-	-	-	263,035.62	263,035.62	-	
239570		Freeport State Bank	CD	Brokered CD	3.00%		523,977.50		03/17/25	2025	523,977.50	-	(527,853.50)	-	3,876.00	-	-	-	
239464		Freeport State Bank	CD	Brokered CD	3.00%		261,695.83		04/28/25	2025	-	261,695.83	(263,631.66)	-	1,935.83	0.00	-	(0.00)	
239707		Freeport State Bank	CD	Brokered CD	4.10%		250,000.00		03/17/26	2026	-	250,000.00	-	-	-	250,000.00	250,000.00	-	
239754		Freeport State Bank	CD	Brokered CD	3.00%		250,000.00		07/29/25	2025	-	-	-	250,000.00	-	250,000.00	250,000.00	-	
239755		Freeport State Bank	CD	Brokered CD	4.10%		250,000.00		01/29/26	2026	-	-	-	250,000.00	-	250,000.00	250,000.00	-	
239756		Freeport State Bank	CD	Brokered CD	4.00%		263,631.66		04/29/26	2026	-	263,631.66	-	-	-	263,631.66	263,631.66	-	
239778		Freeport State Bank	CD	Brokered CD	4.10%		250,000.00		02/28/26	2026	-	-	-	250,000.00	-	250,000.00	250,000.00	-	
239779		Freeport State Bank	CD	Brokered CD	4.00%		250,000.00		05/28/26	2026	-	-	-	250,000.00	-	250,000.00	250,000.00	-	
							2,821,165.96				4,040,309.91	1,953,730.84	(1,694,798.22)	-	18,488.94	4,317,731.47	4,317,731.47	(0.00)	
		Magnifi Financial	Money Market	Money Market			n/a	n/a	Current	Current	60,196.89	-	-	-	256.75	60,453.64	60,453.64	-	
		Magnifi Financial	Money Market Share	Money Market			n/a	n/a	Current	Current	35.08	61.43	-	-	-	96.51	96.51	-	
							5,642,331.92				60,231.97	61.43	-	-	256.75	60,550.15	60,550.15	-	
Total Cash and Investments								Total Cash and Investments		\$ 4,100,541.88	\$ 1,953,792.27	\$ (1,694,798.22)	\$ -	\$ 18,745.69	\$ 4,378,281.62	\$ 4,378,281.62	\$ (0.00)		
																Deposits in Transit-GF	\$ -		
																Outstanding Checks-GF	(70,237.27)		
																Reconciled Balance	\$ 4,308,044.35		

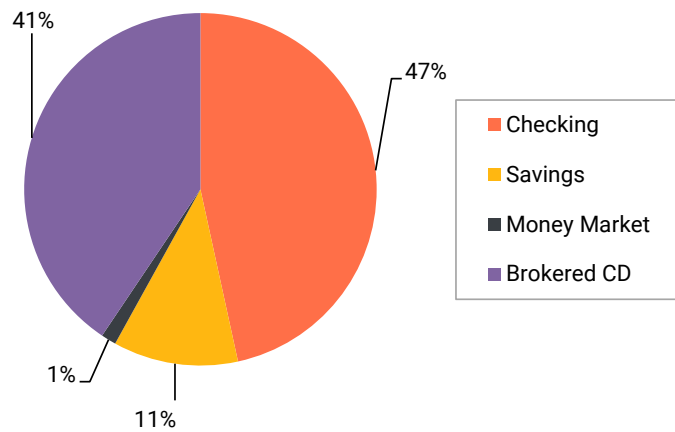
City of Freeport, Minnesota
Investments
For the Month Ending June 30, 2025

ATTACHMENT C



Maturity	Unadjusted Market Value 6/30/2025	Market Value 6/30/2025	Variance 6/30/2025
Current	\$ 2,601,614.34	\$ 2,601,614.34	\$ -
< 1 year	1,776,667	1,776,667	-
1-2 years	-	-	-
2-3 years	-	-	-
3-4 years	-	-	-
5+ years	-	-	-
	<u>\$ 4,378,281.62</u>	<u>\$ 4,378,281.62</u>	<u>\$ -</u>

Weighted average Rate of return	2.34%	6/30/2025
Average Maturity (years)	-	6/30/2025



Investment Type	Market Value 6/30/2025
Checking	\$ 2,039,200.45
Savings	501,863.74
Money Market	60,550.15
Brokered CD	1,776,667.28
	<u>\$ 4,378,281.62</u>

Operating Account	
O/S Deposits	\$ -
O/S Checks	(70,237.27)
	<u>\$ 4,308,044.35</u>
Reconciled Balance	

City of Freeport, Minnesota
Statement of Revenues and Expenditures -
Budget and Actual -
Fire Fund (Unaudited)
For the Six Months Ended June 30, 2025

	2025 Annual Budget	YTD Budget 6/30/2025	YTD Actual Thru 6/30/2025	Variance - Favorable (Unfavorable)	Percent Received or Expended Based on Budget Thru June
<input type="checkbox"/> Revenues					
<input type="checkbox"/> Intergovernmental	\$ 31,000	\$ 15,500	\$ 8,868	\$ (6,632)	57.21%
<input type="checkbox"/> Charges for service	123,704	61,852	112,243	50,391	181.47% ①
<input type="checkbox"/> Contributions and donations	5,000	2,500	10,372	7,872	414.88%
<input type="checkbox"/> Interest earnings	2,500	1,250	1,176	(74)	94.05%
Revenues Total	\$ 162,204	\$ 81,102	\$ 132,658	\$ 51,556	163.57%
<input type="checkbox"/> Expenses					
<input type="checkbox"/> Salaries	\$ 39,380	\$ 19,690	\$ (9)	\$ 19,699	-0.05% ②
<input type="checkbox"/> Operating supplies	11,000	5,500	3,815	1,685	69.36%
<input type="checkbox"/> Utilities	7,600	3,800	4,354	(554)	114.58%
<input type="checkbox"/> Uniforms	3,500	1,750	0	1,750	0.00%
<input type="checkbox"/> Vehicles & equipment	9,500	4,750	1,765	2,985	37.16%
<input type="checkbox"/> Training, dues & subscriptions	9,585	4,793	5,456	(664)	113.85%
<input type="checkbox"/> Insurance	16,000	8,000	7,693	307	96.16%
<input type="checkbox"/> Professional services	7,700	3,850	9,876	(6,026)	256.52%
<input type="checkbox"/> Miscellaneous expenses	34,000	17,000	16,630	370	97.82%
Expenses Total	\$ 138,265	\$ 69,133	\$ 49,580	\$ 19,553	71.72%
<input type="checkbox"/> Other Financing Sources					
<input type="checkbox"/> Transfers In	\$ 48,554	\$ 24,277	\$ 31,278	\$ 7,001	128.84%
<input type="checkbox"/> Transfers Out	72,493	36,247	36,246	(1)	100.00%
Other Financing Sources Total	\$ (23,939)	\$ (11,970)	\$ (4,968)	\$ 7,002	41.51%
<input type="checkbox"/> Total	\$ 0	\$ 0	\$ 78,110	\$ 78,110	0.00%

Explanation of Items Percentage Received/Expended Less than 80% of
Greater than 120% and \$ Variance Greater than \$10,000.

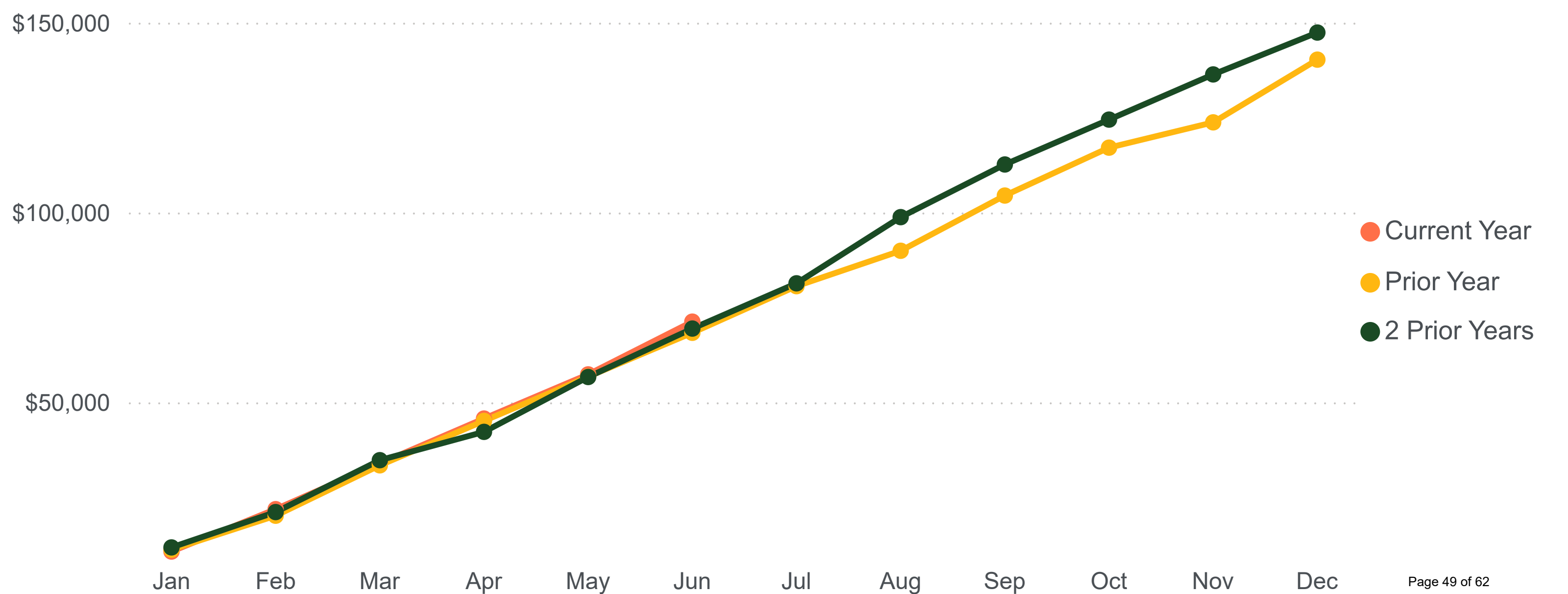
Number Comment
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- | | |
|---|--|
| ① | Variance due to receiving fire service contract payments. |
| ② | Variance due to salaries being paid once a year in December. |

City of Freeport, Minnesota
Statement of Revenues and Expenses -
Budget and Actual -
Water Fund (Unaudited)
For the Six Months Ended June 30, 2025

	2025 Annual Budget	Amount YTD PY 6/30/2024	Amount YTD 6/30/2025	YOY Variance 6/30/2025	CY as a Percent of PY 6/30/2025
[-] Revenues					
⊕ Charges for services	\$ 146,200	\$ 68,778	\$ 76,543	\$ 7,766	111.29%
⊕ Property taxes & special assessments	0	6,321	5,886	(435)	93.12%
⊕ Interest earnings	4,000	3,081	2,316	(765)	75.16%
⊕ Miscellaneous revenues	0	0	2,100	2,100	0.00%
Total Revenues	\$ 150,200	\$ 78,179	\$ 86,845	\$ 8,666	111.08%
[-] Expenses					
⊕ Supplies	\$ 3,500	\$ 759	\$ 1,068	\$ (309)	140.79%
⊕ Other services and charges	5,550	1,007	4,266	(3,259)	423.80%
⊕ Repair and maintenance	2,500	0	0	0	0.00%
⊕ Utilities	7,050	2,751	3,287	(537)	119.52%
⊕ Training, dues & subscriptions	7,370	3,831	2,557	1,274	66.74%
⊕ Depreciation	85,000	36,205	42,500	(6,295)	117.39%
⊕ Insurance	1,575	650	4,186	(3,537)	644.55%
⊕ Bond principal	44,000	0	0	0	0.00%
⊕ Bond interest	26,169	27,030	26,110	920	96.60%
Total Expenses	\$ 182,714	\$ 72,231	\$ 83,974	\$ (11,743)	\$ 116.26%
[-] Other Financing Sources					
⊕ Transfers Out	54,867	27,434	27,434	(1)	100.00%
Other Financing Sources Total	54,867	27,434	27,434	(1)	100.00%
[-] Total	\$ (87,381)	\$ (21,485)	\$ (24,564)	\$ (3,078)	\$ 114.33%

Water Revenue by Year



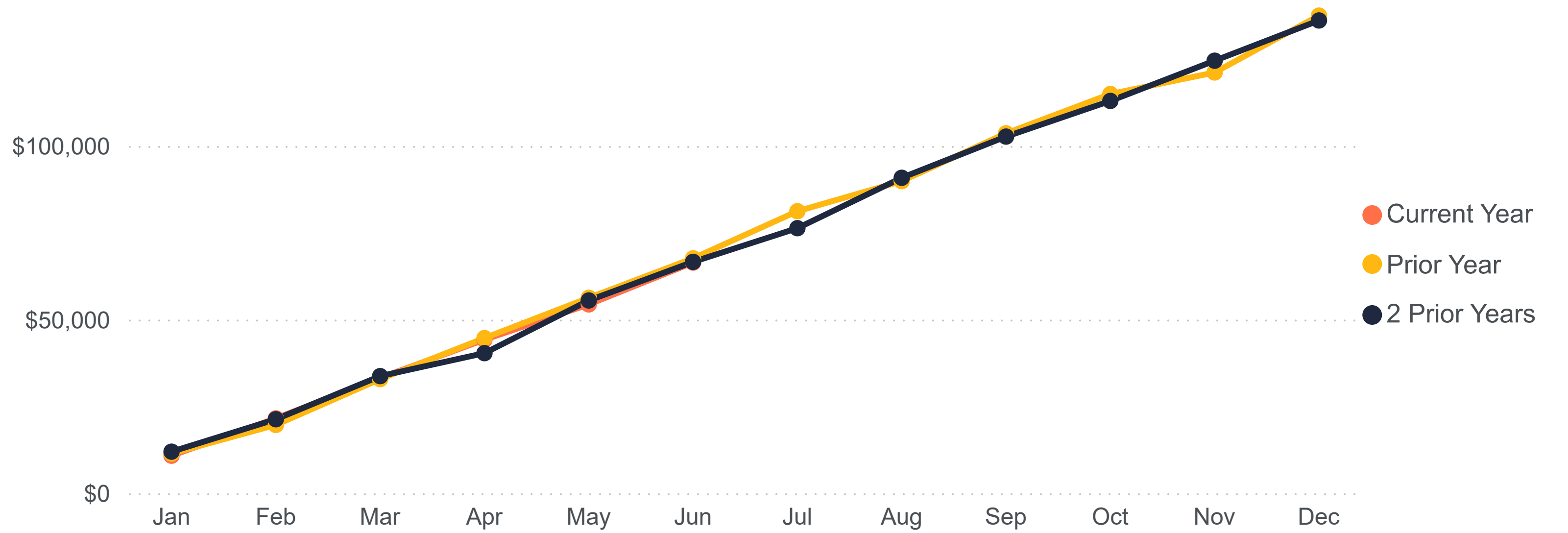
Explanation of Items Percentage Received/Expended Less than 80% or Greater than 120% and \$ Variance Greater than \$10,000.

Number Comment

City of Freeport, Minnesota
Statement of Revenues and Expenses -
Budget and Actual -
Waste Water Fund (Unaudited)
For the Six Months Ended June 30, 2025

	2025 Annual Budget	Amount YTD PY 6/30/2024	Amount YTD 6/30/2025	YOY Variance 6/30/2025	CY as a Percent of PY 6/30/2025
<div>Revenues</div>					
⊕ Charges for services	\$ 145,000	\$ 67,631	\$ 66,402	\$ (1,229)	98.18%
⊕ Connection charges	1,200	0	4,800	4,800	0.00%
⊕ Interest earnings	1,500	2,113	1,886	(227)	89.26%
Revenues Total	\$ 147,700	\$ 69,745	\$ 73,088	\$ 3,344	104.79%
<div>Expenses</div>					
⊕ Supplies	\$ 3,800	\$ 2,722	\$ 4,593	\$ (1,872)	168.77%
⊕ Other services and charges	4,000	2,225	549	1,676	24.67%
⊕ Repair and maintenance	21,000	0	2,549	(2,549)	0.00%
⊕ Utilities	1,275	248	366	(118)	147.73%
⊕ Training, dues & subscriptions	2,425	1,276	243	1,032	19.06%
⊕ Depreciation	85,000	31,481	42,500	(11,019)	135.00% ①
⊕ Insurance	1,575	820	834	(13)	101.64%
⊕ Miscellaneous Expenses	0	906	423	483	46.71%
Expenses Total	\$ 119,075	\$ 39,677	\$ 52,057	\$ (12,380)	\$ 131.20%
<div>Other Financing Sources</div>					
⊕ Transfers Out	\$ 43,800	\$ 21,900	\$ 21,900	\$ 0	100.00%
Other Financing Sources Total	\$ 43,800	\$ 21,900	\$ 21,900	\$ 0	100.00%
<div>Total</div>	\$ (15,175)	\$ 8,167	\$ (869)	\$ (9,037)	\$ -10.64%

Waster Water Revenue by Year



Explanation of Items Percentage Received/Expended Less than 80% or
Greater than 120% and \$ Variance Greater than \$10,000.

Number Comment

①	Variance due to changing quarterly depreciation amounts in CY.
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CITY OF FREEPORT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 6 / 25

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Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
101	General Fund					
31000	General Property Taxes					
31000	General Property Taxes	74,193.18	74,193.18	293,716.00	219,522.82	25 %
	Account Group Total :	74,193.18	74,193.18	293,716.00	219,522.82	25 %
31800	Other Taxes					
31810	Franchise Fees	0.00	0.00	5,000.00	5,000.00	0 %
	Account Group Total :	0.00	0.00	5,000.00	5,000.00	0 %
32000	Licenses and Permits					
32000	Licenses and Permits	150.00	150.00	0.00	-150.00	%
	Account Group Total :	150.00	150.00	0.00	-150.00	%
32100	Liquor Licenses					
32100	Liquor Licenses	0.00	8,060.00	8,100.00	40.00	100 %
	Account Group Total :	0.00	8,060.00	8,100.00	40.00	100 %
32200	Special Events					
32210	Building Permits	10,134.92	19,954.07	15,000.00	-4,954.07	133 %
32225	Rental Permits	370.00	370.00	850.00	480.00	44 %
32230	Zoning Permit	75.00	325.00	300.00	-25.00	108 %
32231	Pet License	0.00	15.00	50.00	35.00	30 %
	Account Group Total :	10,579.92	20,664.07	16,200.00	-4,464.07	128 %
32300	Gambling Licenses					
32300	Gambling Licenses	0.00	175.00	250.00	75.00	70 %
	Account Group Total :	0.00	175.00	250.00	75.00	70 %
33400	State Grants & Aid/PERA					
33400	State Grants & Aid/PERA	0.00	0.00	410.00	410.00	0 %
33401	LGA (Local Gov't Aid)	0.00	13,592.75	144,442.00	130,849.25	9 %
33402	HACA (Homestead Credit)	0.00	0.00	1,000.00	1,000.00	0 %
	Account Group Total :	0.00	13,592.75	145,852.00	132,259.25	9 %
34000	Charges for Services					
34000	Charges for Services	30.00	90.00	150.00	60.00	60 %
	Account Group Total :	30.00	90.00	150.00	60.00	60 %
35100	Fines					
35100	Fines	69.99	139.97	1,000.00	860.03	14 %
	Account Group Total :	69.99	139.97	1,000.00	860.03	14 %
36200	Miscellaneous Revenues					
36200	Miscellaneous Revenues	-641.67	9,225.80	0.00	-9,225.80	%
36210	Interest Earnings	478.74	4,065.92	4,000.00	-65.92	102 %
36220	Rents and Royalties	0.00	0.00	1,500.00	1,500.00	0 %
36250	Insurance Dividends	0.00	0.00	2,000.00	2,000.00	0 %
	Account Group Total :	-162.93	13,291.72	7,500.00	-5,791.72	177 %
39100	Transfer From AFSA					
39100	Transfer From AFSA	875.00	1,750.00	3,500.00	1,750.00	50 %

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CITY OF FREEPORT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 6 / 25

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Fund	Account	Recei ved		Recei ved YTD	Estimated Revenue	Revenue		% Recei ved
		Current Month				To Be	Recei ved	
101 General Fund								
	Account Group Total :		875.00	1,750.00	3,500.00		1,750.00	50 %
39500 Transfer from EDA								
39500	Transfer from EDA		1,250.00	2,500.00	5,000.00		2,500.00	50 %
	Account Group Total :		1,250.00	2,500.00	5,000.00		2,500.00	50 %
39700 Transfer from Water								
39700	Transfer from Water		10,250.00	20,500.00	41,000.00		20,500.00	50 %
	Account Group Total :		10,250.00	20,500.00	41,000.00		20,500.00	50 %
39800 Transfer From WasteWater								
39800	Transfer From WasteWater		10,250.00	20,500.00	41,000.00		20,500.00	50 %
	Account Group Total :		10,250.00	20,500.00	41,000.00		20,500.00	50 %
	Fund Total :		107,485.16	175,606.69	568,268.00		392,661.31	31 %
225 AFSA Fund								
33400 State Grants & Aid/PERA								
33400	State Grants & Aid/PERA		0.00	0.00	26,000.00		26,000.00	0 %
33420	State Fire Dept Aid		0.00	8,867.73	5,000.00		-3,867.73	177 %
	Account Group Total :		0.00	8,867.73	31,000.00		22,132.27	29 %
34200 Public Safety								
34202	Fire Contract		0.00	102,705.00	102,704.00		-1.00	100 %
34203	Fire Revenues		0.00	3,315.00	6,000.00		2,685.00	55 %
34205	Rescue Revenues		2,467.50	6,222.50	15,000.00		8,777.50	41 %
	Account Group Total :		2,467.50	112,242.50	123,704.00		11,461.50	91 %
36200 Miscel laneous Revenues								
36210	Interest Earnings		167.95	1,175.62	2,500.00		1,324.38	47 %
36230	Donations - Private		3,000.00	10,372.09	5,000.00		-5,372.09	207 %
	Account Group Total :		3,167.95	11,547.71	7,500.00		-4,047.71	154 %
39400 Transfer from General								
39400	Transfer from General		19,139.00	31,278.00	48,554.00		17,276.00	64 %
	Account Group Total :		19,139.00	31,278.00	48,554.00		17,276.00	64 %
	Fund Total :		24,774.45	163,935.94	210,758.00		46,822.06	78 %
601 Water								
31300 General Sales and Use Tax								
31300	General Sales and Use Tax		84.38	478.16	0.00		-478.16	%
	Account Group Total :		84.38	478.16	0.00		-478.16	%
34000 Charges for Services								
34000	Charges for Servi ces		13,890.46	71,265.18	145,000.00		73,734.82	49 %

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CITY OF FREEPORT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 6 / 25

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Fund	Account	Recei ved		Estimated Revenue	Revenue		% Recei ved
		Current Month	Recei ved YTD		To Be Recei ved		
601 Water							
	34050 Hook-up fee	3,600.00	4,800.00	1,200.00	-3,600.00	400 %	
	Account Group Total :	17,490.46	76,065.18	146,200.00	70,134.82	52 %	
36100 Special Assessments							
	36100 Special Assessments	5,886.03	5,886.03	0.00	-5,886.03	%	
	Account Group Total :	5,886.03	5,886.03	0.00	-5,886.03	%	
36200 Miscellaneous Revenues							
	36200 Miscellaneous Revenues	2,100.00	2,100.00	0.00	-2,100.00	%	
	36210 Interest Earnings	313.51	2,315.58	4,000.00	1,684.42	58 %	
	Account Group Total :	2,413.51	4,415.58	4,000.00	-415.58	110 %	
	Fund Total :	25,874.38	86,844.95	150,200.00	63,355.05	58 %	
602 Waste Water							
34000 Charges for Services							
	34000 Charges for Servi ces	12,043.61	66,401.94	145,000.00	78,598.06	46 %	
	34050 Hook-up fee	3,600.00	4,800.00	1,200.00	-3,600.00	400 %	
	Account Group Total :	15,643.61	71,201.94	146,200.00	74,998.06	49 %	
36200 Miscellaneous Revenues							
	36210 Interest Earnings	252.89	1,886.22	1,500.00	-386.22	126 %	
	Account Group Total :	252.89	1,886.22	1,500.00	-386.22	126 %	
	Fund Total :	15,896.50	73,088.16	147,700.00	74,611.84	49 %	
	Grand Total :	174,030.49	499,475.74	1,076,926.00	577,450.26	46 %	

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CITY OF FREEPORT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 6 / 25

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Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
101 General Fund						
41000 GENERAL GOVERNMENT						
41000 GENERAL GOVERNMENT						
200 Postage	0.00	75.31	600.00	600.00	524.69	13%
210 Operating Supplies	66.16	897.67	2,700.00	2,700.00	1,802.33	33%
220 Repair & Maint. Supplies	0.00	1,209.50	1,200.00	1,200.00	-9.50	101%
300 Professional Services	8,375.00	63,800.00	140,000.00	140,000.00	76,200.00	46%
302 Legal Consulting	1,020.00	2,312.00	4,500.00	4,500.00	2,188.00	51%
305 Legal Prosecution	-680.00	800.00	1,500.00	1,500.00	700.00	53%
320 Telephone	146.80	842.78	1,800.00	1,800.00	957.22	47%
335 Mileage & Reimb Exp	0.00	46.20	600.00	600.00	553.80	8%
340 Advertising	515.00	3,015.00	0.00	0.00	-3,015.00	0%
350 Notices & Publication	141.00	606.20	1,200.00	1,200.00	593.80	51%
361 Liability Insurance	2,258.36	4,516.72	7,140.00	7,140.00	2,623.28	63%
366 Insurance Claims	7,585.20	7,585.20	0.00	0.00	-7,585.20	0%
381 Electric	85.72	1,372.53	3,000.00	3,000.00	1,627.47	46%
410 Rentals	170.86	1,039.62	1,600.00	1,600.00	560.38	65%
430 Miscellaneous	1.00	640.28	2,500.00	2,500.00	1,859.72	26%
433 Dues	0.00	225.00	4,500.00	4,500.00	4,275.00	5%
434 League Dues	0.00	1,018.00	900.00	900.00	-118.00	113%
Account Total:	19,685.10	90,002.01	173,740.00	173,740.00	83,737.99	52%
Account Group Total:	19,685.10	90,002.01	173,740.00	173,740.00	83,737.99	52%
41100 Legislative (Council/Board)						
41100 Legislative (Council/Board)						
100 Wages and Salaries	0.00	0.00	6,000.00	6,000.00	6,000.00	0%
121 Cities FICA 6.2%	0.00	0.00	372.00	372.00	372.00	0%
122 Cities Share MED 1.45%	0.00	0.00	87.00	87.00	87.00	0%
360 Workers Comp Insurance	85.72	108.00	100.00	100.00	-8.00	108%
Account Total:	85.72	108.00	6,559.00	6,559.00	6,451.00	2%
Account Group Total:	85.72	108.00	6,559.00	6,559.00	6,451.00	2%
41300 Executive (Mayor/Manager)						
41300 Executive (Mayor/Manager)						
100 Wages and Salaries	0.00	0.00	2,880.00	2,880.00	2,880.00	0%
121 Cities FICA 6.2%	0.00	0.00	179.00	179.00	179.00	0%
122 Cities Share MED 1.45%	0.00	0.00	42.00	42.00	42.00	0%
330 Training	0.00	275.00	1,000.00	1,000.00	725.00	28%
335 Mileage & Reimb Exp	0.00	0.00	500.00	500.00	500.00	0%
433 Dues	0.00	30.00	35.00	35.00	5.00	86%
Account Total:	0.00	305.00	4,636.00	4,636.00	4,331.00	7%
Account Group Total:	0.00	305.00	4,636.00	4,636.00	4,331.00	7%
41400 Clerk						
41400 Clerk						
100 Wages and Salaries	4,333.50	27,672.39	58,338.00	58,338.00	30,665.61	47%
103 Assistant's Wages	1,113.00	7,955.83	19,860.00	19,860.00	11,904.17	40%
120 Cities Share PERA	2,547.76	4,535.02	5,865.00	5,865.00	1,329.98	77%
121 Cities FICA 6.2%	337.67	2,091.12	4,848.00	4,848.00	2,756.88	43%
122 Cities Share MED 1.45%	78.98	489.07	1,134.00	1,134.00	644.93	43%
131 Life Insurance	0.00	0.00	20.00	20.00	20.00	0%

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CITY OF FREEPORT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 6 / 25

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Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Avai lable Appropriation	% Committed
101 General Fund						
330 Training	722.74	2,103.24	1,285.00	1,285.00	-818.24	164%
335 Mileage & Reimb Exp	138.60	138.60	800.00	800.00	661.40	17%
360 Workers Comp Insurance	342.88	431.98	400.00	400.00	-31.98	108%
433 Dues	0.00	0.00	50.00	50.00	50.00	0%
Account Total :	9,615.13	45,417.25	92,600.00	92,600.00	47,182.75	49%
41450 Elections						
105 Misc Compensation	0.00	0.00	2,000.00	2,000.00	2,000.00	0%
210 Operating Supplies	0.00	0.00	1,800.00	1,800.00	1,800.00	0%
335 Mileage & Reimb Exp	-138.60	0.00	400.00	400.00	400.00	0%
350 Notices & Publication	0.00	0.00	200.00	200.00	200.00	0%
Account Total :	-138.60	0.00	4,400.00	4,400.00	4,400.00	0%
Account Group Total :	9,476.53	45,417.25	97,000.00	97,000.00	51,582.75	47%
41500 Auditor						
41500 Auditor						
300 Professional Services	0.00	0.00	500.00	500.00	500.00	0%
301 Audit	11,950.00	26,310.00	21,500.00	21,500.00	-4,810.00	122%
Account Total :	11,950.00	26,310.00	22,000.00	22,000.00	-4,310.00	120%
41550 Assessor						
304 Assessing Fees	0.00	4,288.25	5,200.00	5,200.00	911.75	82%
Account Total :	0.00	4,288.25	5,200.00	5,200.00	911.75	82%
Account Group Total :	11,950.00	30,598.25	27,200.00	27,200.00	-3,398.25	112%
41800 Planning / Zoning						
41800 Planning / Zoning						
300 Professional Services	0.00	0.00	500.00	500.00	500.00	0%
350 Notices & Publication	0.00	0.00	250.00	250.00	250.00	0%
Account Total :	0.00	0.00	750.00	750.00	750.00	0%
Account Group Total :	0.00	0.00	750.00	750.00	750.00	0%
42000 Public Safety						
42000 Public Safety						
210 Operating Supplies	0.00	3,984.00	0.00	0.00	-3,984.00	0%
Account Total :	0.00	3,984.00	0.00	0.00	-3,984.00	0%
42050 Building Official						
310 Contractor	0.00	17,066.49	5,000.00	5,000.00	-12,066.49	341%
436 State Surcharge	0.00	0.00	300.00	300.00	300.00	0%
Account Total :	0.00	17,066.49	5,300.00	5,300.00	-11,766.49	322%
Account Group Total :	0.00	21,050.49	5,300.00	5,300.00	-15,750.49	397%
42200 Fire & Rescue						
42200 Fire & Rescue						
700 Transfers	12,139.00	24,278.00	48,554.00	48,554.00	24,276.00	50%
Account Total :	12,139.00	24,278.00	48,554.00	48,554.00	24,276.00	50%
Account Group Total :	12,139.00	24,278.00	48,554.00	48,554.00	24,276.00	50%

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Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
101 General Fund							
43000 Public Works							
43000 Public Works							
100	Wages and Salaries	4,727.73	25,992.38	58,038.00	58,038.00	32,045.62	45%
103	Assistant's Wages	1,455.00	3,635.00	32,136.00	32,136.00	28,501.00	11%
105	Misc Compensation	692.30	4,084.57	9,000.00	9,000.00	4,915.43	45%
120	Cities Share PERA	354.58	2,103.89	6,763.00	6,763.00	4,659.11	31%
121	Cities FICA 6.2%	426.25	2,214.64	5,591.00	5,591.00	3,376.36	40%
122	Cities Share MED 1.45%	99.70	518.15	1,308.00	1,308.00	789.85	40%
131	Life Insurance	0.00	10.20	20.00	20.00	9.80	51%
240	Clothing Replacement	0.00	0.00	200.00	200.00	200.00	0%
330	Training	0.00	445.51	20.00	20.00	-425.51	2228%
335	Mileage & Reimb Exp	0.00	0.00	100.00	100.00	100.00	0%
360	Workers Comp Insurance	3,857.40	4,859.68	4,500.00	4,500.00	-359.68	108%
	Account Total:	11,612.96	43,864.02	117,676.00	117,676.00	73,811.98	37%
	Account Group Total:	11,612.96	43,864.02	117,676.00	117,676.00	73,811.98	37%
43100 Highways, Streets & Roadways							
43100 Highways, Streets & Roadways							
210	Operating Supplies	29.01	3,929.44	2,000.00	2,000.00	-1,929.44	196%
215	Gas & Oil	438.12	2,018.91	5,800.00	5,800.00	3,781.09	35%
220	Repair & Maint. Supplies	0.00	1,787.95	5,000.00	5,000.00	3,212.05	36%
225	Street Materials	0.00	0.00	14,000.00	14,000.00	14,000.00	0%
311	Outside Maintenance	0.00	0.00	15,000.00	15,000.00	15,000.00	0%
320	Telephone	41.39	206.95	500.00	500.00	293.05	41%
361	Liability Insurance	938.09	1,876.18	2,835.00	2,835.00	958.82	66%
366	Insurance Claims	16,895.67	16,895.67	0.00	0.00	-16,895.67	0%
381	Electric	100.54	647.91	1,400.00	1,400.00	752.09	46%
382	Heating Gas	186.82	2,366.20	3,000.00	3,000.00	633.80	79%
383	Garbage	0.00	0.00	1,620.00	1,620.00	1,620.00	0%
401	Truck Repairs	0.00	0.00	2,500.00	2,500.00	2,500.00	0%
410	Rentals	8.00	48.00	100.00	100.00	52.00	48%
430	Miscellaneous	0.00	1,471.29	2,000.00	2,000.00	528.71	74%
431	Permits/License	0.00	0.00	140.00	140.00	140.00	0%
700	Transfers	7,000.00	7,000.00	0.00	0.00	-7,000.00	0%
	Account Total:	25,637.64	38,248.50	55,895.00	55,895.00	17,646.50	68%
43160 Street Lighting							
311	Outside Maintenance	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
381	Electric	1,217.78	6,691.91	20,000.00	20,000.00	13,308.09	33%
	Account Total:	1,217.78	6,691.91	21,000.00	21,000.00	14,308.09	32%
	Account Group Total:	26,855.42	44,940.41	76,895.00	76,895.00	31,954.59	58%
45200 Parks							
45200 Parks							
210	Operating Supplies	83.90	83.90	500.00	500.00	416.10	17%
220	Repair & Maint. Supplies	0.00	2,308.73	2,000.00	2,000.00	-308.73	115%
260	Park Maintenance	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
361	Liability Insurance	2,136.76	4,273.52	6,458.00	6,458.00	2,184.48	66%
	Account Total:	2,220.66	6,666.15	9,958.00	9,958.00	3,291.85	67%

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Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
101 General Fund							
	Account Group Total :	2,220.66	6,666.15	9,958.00	9,958.00	3,291.85	67%
	Fund Total :	94,025.39	307,229.58	568,268.00	568,268.00	261,038.42	54%
225 AFSA Fund							
42200 Fire & Rescue							
42200 Fire & Rescue							
	100 Wages and Salaries	0.00	0.00	4,880.00	4,880.00	4,880.00	0%
	115 Training	0.00	0.00	15,000.00	15,000.00	15,000.00	0%
	116 Fire Calls	0.00	0.00	7,000.00	7,000.00	7,000.00	0%
	117 Rescue Calls	0.00	0.00	9,500.00	9,500.00	9,500.00	0%
	121 Cities FICA 6.2%	0.00	-7.44	2,400.00	2,400.00	2,407.44	0%
	122 Cities Share MED 1.45%	0.00	-1.74	600.00	600.00	601.74	0%
	200 Postage	73.00	73.00	0.00	0.00	-73.00	0%
	210 Operating Supplies	253.03	2,627.31	6,500.00	6,500.00	3,872.69	40%
	215 Gas & Oil	187.92	1,114.68	4,500.00	4,500.00	3,385.32	25%
	240 Clothing Replacement	0.00	0.00	3,500.00	3,500.00	3,500.00	0%
	245 Radio/Pager Repair	0.00	0.00	1,500.00	1,500.00	1,500.00	0%
	300 Professional Services	0.00	656.04	2,000.00	2,000.00	1,343.96	33%
	301 Audit	0.00	9,220.00	5,500.00	5,500.00	-3,720.00	168%
	302 Legal Consulting	0.00	0.00	200.00	200.00	200.00	0%
	315 Fire Dept Aid 2%	0.00	8,454.13	26,000.00	26,000.00	17,545.87	33%
	320 Telephone	87.02	521.88	1,300.00	1,300.00	778.12	40%
	330 Training	900.00	4,900.00	5,085.00	5,085.00	185.00	96%
	332 State/Chief Conference	0.00	0.00	1,200.00	1,200.00	1,200.00	0%
	333 Physicals	169.25	169.25	300.00	300.00	130.75	56%
	335 Mileage & Reimb Exp	0.00	52.00	2,000.00	2,000.00	1,948.00	3%
	360 Workers Comp Insurance	4,286.00	5,399.75	12,000.00	12,000.00	6,600.25	45%
	361 Liability Insurance	1,146.55	2,293.10	4,000.00	4,000.00	1,706.90	57%
	381 Electric	358.76	1,703.01	3,000.00	3,000.00	1,296.99	57%
	382 Heating Gas	107.29	1,612.79	2,500.00	2,500.00	887.21	65%
	383 Garbage	0.00	0.00	200.00	200.00	200.00	0%
	384 Water	0.00	516.35	600.00	600.00	83.65	86%
	401 Truck Repairs	0.00	1,765.00	8,000.00	8,000.00	6,235.00	22%
	430 Miscellaneous	3,713.05	8,175.73	8,000.00	8,000.00	-175.73	102%
	433 Dues	0.00	335.00	1,000.00	1,000.00	665.00	34%
	700 Transfers	875.00	1,750.00	3,500.00	3,500.00	1,750.00	50%
	710 Residual Equity Transfers	17,248.00	34,496.00	68,993.00	68,993.00	34,497.00	50%
	Account Total :	29,404.87	85,825.84	210,758.00	210,758.00	124,932.16	41%
	Account Group Total :	29,404.87	85,825.84	210,758.00	210,758.00	124,932.16	41%
	Fund Total :	29,404.87	85,825.84	210,758.00	210,758.00	124,932.16	41%

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Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
601 Water							
43200 Sanitation							
43225 Water							
	200 Postage	105.03	553.38	1,000.00	1,000.00	446.62	55%
	210 Operating Supplies	0.00	514.75	2,500.00	2,500.00	1,985.25	21%
	220 Repair & Maint. Supplies	0.00	0.00	500.00	500.00	500.00	0%
	300 Professional Services	21.60	84.40	500.00	500.00	415.60	17%
	311 Outside Maintenance	0.00	0.00	2,000.00	2,000.00	2,000.00	0%
	320 Telephone	21.68	129.51	300.00	300.00	170.49	43%
	330 Training	0.00	175.00	500.00	500.00	325.00	35%
	335 Mileage & Reimb Exp	0.00	0.00	170.00	170.00	170.00	0%
	350 Notices & Publication	0.00	0.00	700.00	700.00	700.00	0%
	361 Liability Insurance	330.07	660.07	1,575.00	1,575.00	914.93	42%
	366 Insurance Claims	3,526.38	3,526.38	0.00	0.00	-3,526.38	0%
	381 Electric	498.97	3,157.84	6,500.00	6,500.00	3,342.16	49%
	420 Depreciation	24,397.48	42,500.00	85,000.00	85,000.00	42,500.00	50%
	430 Miscellaneous	0.00	0.00	250.00	250.00	250.00	0%
	431 Permits/License	729.00	1,863.60	3,500.00	3,500.00	1,636.40	53%
	433 Dues	13.64	518.16	2,500.00	2,500.00	1,981.84	21%
	440 Chemical Purification	30.00	3,391.39	5,000.00	5,000.00	1,608.61	68%
	450 Sales Tax	0.00	790.00	0.00	0.00	-790.00	0%
	460 Lab Testing	0.00	0.00	50.00	50.00	50.00	0%
	600 Bond Principal	0.00	0.00	44,000.00	44,000.00	44,000.00	0%
	610 Bond Interest	2,275.00	26,110.00	26,169.00	26,169.00	59.00	100%
	700 Transfers	13,717.00	27,434.00	54,867.00	54,867.00	27,433.00	50%
	Account Total:	45,665.85	111,408.48	237,581.00	237,581.00	126,172.52	47%
	Account Group Total:	45,665.85	111,408.48	237,581.00	237,581.00	126,172.52	47%
	Fund Total:	45,665.85	111,408.48	237,581.00	237,581.00	126,172.52	47%
602 Waste Water							
43200 Sanitation							
43250 Sewage Collection and Disposal							
	200 Postage	84.00	488.00	800.00	800.00	312.00	61%
	210 Operating Supplies	4,105.00	4,105.00	3,000.00	3,000.00	-1,105.00	137%
	220 Repair & Maint. Supplies	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
	300 Professional Services	0.00	25.00	2,500.00	2,500.00	2,475.00	1%
	311 Outside Maintenance	2,549.03	2,549.03	20,000.00	20,000.00	17,450.97	13%
	320 Telephone	21.68	129.52	275.00	275.00	145.48	47%
	330 Training	0.00	175.00	250.00	250.00	75.00	70%
	361 Liability Insurance	416.93	833.86	1,575.00	1,575.00	741.14	53%
	381 Electric	65.61	236.58	1,000.00	1,000.00	763.42	24%
	420 Depreciation	26,759.40	42,500.00	85,000.00	85,000.00	42,500.00	50%
	430 Miscellaneous	283.20	423.23	0.00	0.00	-423.23	0%
	431 Permits/License	0.00	0.00	475.00	475.00	475.00	0%
	433 Dues	13.63	68.19	1,700.00	1,700.00	1,631.81	4%
	460 Lab Testing	300.97	523.85	1,500.00	1,500.00	976.15	35%
	700 Transfers	10,950.00	21,900.00	43,800.00	43,800.00	21,900.00	50%

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Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
602 Waste Water							
	Account Total :	45,549.45	73,957.26	162,875.00	162,875.00	88,917.74	45%
	Account Group Total :	45,549.45	73,957.26	162,875.00	162,875.00	88,917.74	45%
	Fund Total :	45,549.45	73,957.26	162,875.00	162,875.00	88,917.74	45%
	Grand Total :	214,645.56	578,421.16	1,179,482.00	1,179,482.00	601,060.84	49%

Memo

From: Jon Nelson, Clerk-Treasurer

To: Freeport City Council

Date: 08/22/25

Re: EDA Appointments

EDA Members Tom Middendorf and Joe Hennen's terms are coming to an end. Mayor Eveslage has the authority to reappoint or appoint a new member to the EDA. Both Middendorf and Hennen expressed at our August meeting that they would like to continue their duties with EDA and Mayor Eveslage chose to reappoint Middendorf and Hennen.

At the meeting, Council will need to vote to approve Mayor Eveslage's reappointments of the EDA members.