



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

October 28, 2025 – Council Meeting Minutes

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

Staff in attendance: Clerk-Treasurer Jon Nelson, Public Works Director Loren Goebel, Fire Chief Andy Grieve, City Engineer Dave Blommel, Administrative Assistant Rachel Tschida, City Attorney Joe Krueger

Others in attendance: Carol Moorman – Star Post, & Shirley Blommel

Approval of Agenda

Renneker motioned to approve the agenda with the additions, seconded by Arnzen. Motion carried 5-0.

Public Forum

Mayor Eveslage opened and closed the public forum after hearing no comment.

Consent Agenda

Hennen motioned to approve the consent agenda, seconded by Blake. Motion carried 4-0.

Reports

Clerk-Treasurer Report – Jon Nelson

and setup. Arnzen motioned to approve updating the SCADA system, seconded by Arnzen. Motion carried 4-0.

Fire Department Report – Chief Andy Grieve

Calls this month: 2 cancelled calls, 2 mutual aid with Melrose, 2 car accidents, 1 grass fire, and 5 medicals.

Department received a \$500 donation from the Public Safety Fire Department of the Year Award that our department won in 2024.

New tanker truck is ordered and we should have it shortly after Christmas. The old chassis will be up for sale after everything is retrofitted.

Public Works Report – Public Works Director Loren Goebel

20 MPH speed limit signs are ordered.

The lift we rent from Jerome Hartung will be up for sale at his auction in November. Council did not feel comfortable putting a number on the item and decided to rent a lift elsewhere when needed for now.

Engineer Report – City Engineer Dave Blommel

Much of the CSAH 11 sidewalk project has been completed. Blommel presented payment application for Ferche in the amount of \$278,945.65. Renneker motioned to approve payment application #1, seconded by Blake. Motion carried 5-0.

Streetlight replacement project is complete. Blommel presented the final payment application #4 in the amount of \$28,002.36. Arnzen motioned to approve the final payment, seconded by Hennen. Motion carried 5-0.

Blommel recommended to hire Nagell Appraisal & Consulting to determine assessment amounts for the 2026 construction project. Arnzen motioned to approve hiring Nagell up to the amount of \$5,000 for an appraisal letter, seconded Blake. Motion carried 5-0.

Attorney Report – Attorney Joe Krueger

Attorney Krueger had nothing to report on at this time.

New Business

Minnesota Paid Leave

There is a new Paid Family Medical Leave program that will implemented January 1, 2026. Nelson presented information to Council.

December Meeting Date Change

Nelson proposed moving the December meeting from December 30 to December 16, 2025, to avoid the holiday season. Arnzen motioned to move the meeting to December 16, 2025 at 7pm at Freeport City Hall, seconded by Renneker. Motion carried 5-0.

New Website

ADA compliancy will be a requirement for our city website in 2027. Nelson presented two options for website hosting that will help the city be compliant, Municipal Impact & Munibit. Hennen motioned to contract with Municipal Impact for website hosting moving forward, seconded by Arnzen. Motion carried 5-0.

Public Works Director Loren Goebel's Review

Arnzen expressed that he is happy with Goebel's performance and motioned to give a 3% pay increase, seconded by Hennen. Motion carried 5-0.

Adjourn

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

Mayor, Mike Eveslage

City Clerk-Treasurer, Jon Nelson

11/20/25
15:19:01

CITY OF FREEPORT
Claim Details
For the Accounting Period: 11/25

Page: 1 of 6
Report ID: AP100V

For doc #s from 6590 to 6624
* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
6590	829	ABDO	10,245.00						
1	514928	11/01/25 Monthly Fee- Nov 25	8,750.00			101 41000	300		10100
2	515114	10/31/25 Payroll Prep- Oct 25	545.00			101 41000	300		10100
3	515114	10/31/25 Payroll Consulting Oct 25	950.00			101 41000	300		10100
		Total for Vendor:	10,245.00						
6591	581	ALEX AIR APPARATUS, INC	337.20						
1	53003	10/30/25 Equipment Maintance	337.20*			225 42200	210		10100
		Total for Vendor:	337.20						
6592	647	BADGER METER INC	27.45						
1	80216167	10/30/25 Beacon MBL Hosting Unti	13.73*			602 43250	433		10100
2	80216167	10/30/25 Beason MBL Hosting Unit	13.72*			601 43225	433		10100
		Total for Vendor:	27.45						
6593	52	BLACK MOUNTAIN SOFTWARE, INC.	7,121.12						
1	INV- 12944	12/01/25 Accounting Annual Maintena	2,803.49*			101 41000	433		10100
2	INV- 12944	12/01/25 Budget Prep Annual Mainten	1,124.04*			101 41000	433		10100
3	INV- 12944	12/01/25 UB ACH Annual Maintenance	188.44*			601 43225	433		10100
4	INV- 12944	12/01/25 UB ACH Annual Maintenance	188.44*			602 43250	433		10100
5	INV- 12944	12/01/25 UB AMR Interface	201.66*			601 43225	433		10100
6	INV- 12944	12/01/25 UB AMR Interface	201.67*			602 43250	433		10100
7	INV- 12944	12/01/25 UB Email Bills	76.04*			601 43225	433		10100
8	INV- 12944	12/01/25 UB Email Bills	76.04*			602 43250	433		10100
9	INV- 12944	12/01/25 UB BDS Interface	119.01*			601 43225	433		10100
10	INV- 12944	12/01/25 UB BDS Interface	119.02*			602 43250	433		10100
11	INV- 12944	12/01/25 UB Rate Analysis	23.14*			601 43225	433		10100
12	INV- 12944	12/01/25 UB Rate Analysis	23.14*			602 43250	433		10100
13	INV- 12944	12/01/25 UB Annual Maint	988.49*			601 43225	433		10100
14	INV- 12944	12/01/25 UB Annual Maint	988.50*			602 43250	433		10100
		Total for Vendor:	7,121.12						
6594	858	CODE CONSULTING PROFESSIONALS,	30,219.47						
1	2025-92025	11/18/25 Bldg Prmt Chrg Qrt 1-3 202	30,219.47*			101 42050	310		10100
		Total for Vendor:	30,219.47						

11/20/25
15:19:01

CITY OF FREEPORT
Claim Details
For the Accounting Period: 11/25

Page: 2 of 6
Report ID: AP100V

For doc #s from 6590 to 6624
* ... Over spent expenditure

Claim/ Line #	Check Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
6600		544 COMMUNITY TECHNOLOGY CENTER, INC	4,074.50						
1	CTC62423 10/31/25	Lenovo Laptop	960.00*			101 41000	210		10100
2	CTC62423 10/31/25	Server/computer Issues	2,004.50*			101 41000	220		10100
3	CTC62423 10/31/25	Intel NUC 13 Pro Desktop Com	1,110.00*			101 41000	210		10100
		Total for Vendor:	4,074.50						
6596		727 FLOW MEASUREMENT AND CONTROL	469.00						
1	25-1280 10/29/25	Flow Meter Certification	469.00			602 43250	300		10100
		Total for Vendor:	469.00						
6597		641 FREEPORT ELECTRIC, INC	2,083.34						
1	6894 11/03/25	Labor/ Maint. Welle Add LED Fi	1,958.72*			419 43160	310		10100
2	6894 11/03/25	Labor/Materials-Well House Pum	124.62			602 43250	220		10100
		Total for Vendor:	2,083.34						
6598		155 FREEPORT FARM CENTER, INC	421.09						
1	W14356 10/01/25	Repairs- Massy Ferguson	367.59			101 43100	220		10100
2	110509 11/05/25	Tire Repair Turfcats	53.50			101 43100	220		10100
		Total for Vendor:	421.09						
6599		919 GOODIN COMPANY	1,145.05						
1	11/12/25	Building Repairs	1,145.05*			225 42200	210		10100
		Total for Vendor:	1,145.05						
6601		174 GOPHER STATE ONE CALL, INC	21.60						
1	5100411 10/31/25	Email Ticket Oc 2025	21.60			601 43225	300		10100
		Total for Vendor:	21.60						
6602		187 HAWKINS, INC	20.00						
1	7256732 11/15/25	Chlorine Cylinders	20.00*			601 43225	440		10100
		Total for Vendor:	20.00						
6603		605 HEARTLAND DOOR SALES INC	124.00						
1	37107 10/21/25	Replace Wire coil & Transmitter	124.00			101 43100	220		10100
		Total for Vendor:	124.00						

11/20/25
15:19:01

CITY OF FREEPORT
Claim Details
For the Accounting Period: 11/25

Page: 3 of 6
Report ID: AP100V

For doc #s from 6590 to 6624
* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
6604		194 HENNEN LUMBER CO, INC	125.79						
1	INV1025090	11/17/25 2x4x12 const SPF	15.70*			101 43100	210		10100
2	INV1020530	10/14/25 Big Gap Filler	6.70*			101 43100	210		10100
3	INV1020477	10/14/25 Screws	9.00*			101 43100	210		10100
4	INV1020114	10/10/25 2x4x12 Treated Pine	48.35*			101 43100	210		10100
5	INV1020045	10/10/25 2x4 joist hanger & Screws	35.28*			101 43100	210		10100
6	INV1018934	10/01/25 GRK RSS	10.76*			101 43100	210		10100
		Total for Vendor:	125.79						
6605		920 IMMENSE IMPACT, LLC	1,236.00						
1	21-1006QEQ	11/05/25 Annual Website Subscriptio	737.00			101 41000	300		10100
2	21-1006QEQ	11/05/25 One Time Setup Fee	499.00			101 41000	300		10100
		Total for Vendor:	1,236.00						
6606		219 JOANN TIMP	150.00						
1	11/20/25	Nov Cleaning	150.00			101 41000	300		10100
		Total for Vendor:	150.00						
6607		243 KOTZER EXCAVATING, INC	1,170.00						
1	7320 11/11/25	Manhole Raising Labor/supplies	1,170.00			602 43250	311		10100
		Total for Vendor:	1,170.00						
6608		908 KRAEMER HEATING & A/C	761.00						
1	I-9091-1 11/04/25	Reznor Control Board	761.00*			101 41000	220		10100
		Total for Vendor:	761.00						
6609		889 LAMAR COMPANIES	515.00						
1	117611290 10/27/25	Bulletins	515.00*			101 41000	340		10100
		Total for Vendor:	515.00						
6610		257 LEAGUE OF MN CITES INSURANCE	27,487.00						
1	10/24/25	Prop/Casualty Cove 10/25-10/26	1,431.61*			101 41000	361		10100
2	10/24/25	Prop/Casualty Cove 10/25-10/26	594.67*			101 43100	361		10100
3	10/24/25	Prop/Casualty Cove 10/25-10/26	1,354.53*			101 45200	361		10100
4	10/24/25	Prop/Casualty Cove 10/25-10/26	726.82*			225 42200	361		10100
5	10/24/25	Prop/Casualty Cove 10/25-10/26	209.24			601 43225	361		10100

11/20/25
15:19:01

CITY OF FREEPORT
Claim Details
For the Accounting Period: 11/25

Page: 4 of 6
Report ID: AP100V

For doc #s from 6590 to 6624
* ... Over spent expenditure

Claim/ Line #	Check Invoice #/Inv Date/Description	Vendor #/Name/ Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
6	10/24/25	Prop/Casualty Cove 10/25-10/26	264.30			602 43250	361		10100
7	10/24/25	Prop/Casualty Cove 10/25-10/26	16,904.06			101 15500			10100
8	10/24/25	Prop/Casualty Cove 10/25-10/26	3,634.10			225 15500			10100
9	10/24/25	Prop/Casualty Cove 10/25-10/26	1,046.18			601 15500			10100
10	10/24/25	Prop/Casualty Cove 10/25-10/26	1,321.49			602 15500			10100
		Total for Vendor:	27,487.00						
6611		921 MAC'S HARDWARE	17.94						
1	10/09/25	Supplies	17.94*			101 43100	210		10100
		Total for Vendor:	17.94						
6612		269 MARCO	155.86						
1	40563688 11/10/25	Copier Agreement	155.86*			101 41000	410		10100
		Total for Vendor:	155.86						
6613		827 METERING & TECHNOLOGY SOLUTIONS	612.68						
1	INV9214 10/29/25	Meter, Wire hole & Gasket	612.68			601 43225	210		10100
		Total for Vendor:	612.68						
6595		562 MINNESOTA DEPARTMENT OF HEALTH	729.00						
1	11/14/25	Service Fee 10/01/25-12/31/25	729.00			601 43225	431		10100
		Total for Vendor:	729.00						
6614		309 MINNESOTA LIFE INSURANCE CO	3.20						
1	12/01/25	Goebel- Life Ins Nov-Dec 2025	3.20			101 43000	131		10100
		Total for Vendor:	3.20						
6615		313 MINNESOTA POLLUTION CONTROL	379.50						
1	1000019990 04/08/25	Waterwaste Annual Permit F	379.50			602 43250	431		10100
		Total for Vendor:	379.50						
6617		316 MINNESOTA STATE FIRE CHIEFS	242.00						
1	10193 11/05/25	2026 Membership Dues	242.00			225 42200	433		10100
		Total for Vendor:	242.00						

11/20/25
15:19:01

CITY OF FREEPORT
Claim Details
For the Accounting Period: 11/25

Page: 5 of 6
Report ID: AP100V

For doc #s from 6590 to 6624
* ... 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
6618		654 MINNESOTA STATE FIRE DEPT	225.00						
1	11/01/25 2026 MSFDS Membership Dues		225.00			225 42200	433		10100
	Total for Vendor:		225.00						
6616		328 MN RURAL WATER ASSOCIATION	450.00						
1	11/17/25 2026 Membership Dues		450.00*			601 43225	433		10100
	Total for Vendor:		450.00						
6619		915 QUINLIVAN & HUGHES PA	330.00						
1	19581 11/13/25 Council Meeting Oct		330.00			101 41000	302		10100
	Total for Vendor:		330.00						
6620		389 RAMLER TRUCK & TRAILER REPAIR,	1,111.19						
1	R1067790 10/30/25 Repairs- Plow Truck		1,111.19			101 43100	401		10100
	Total for Vendor:		1,111.19						
6621		782 RMB ENVIRONMENTAL LABORATORIES	369.03						
1	D082537 10/27/25 Discharge		209.00*			602 43250	460		10100
2	D082577 10/25/25 Discharge		140.03*			602 43250	460		10100
3	D083219c 11/05/25 Courier Charge		20.00*			602 43250	460		10100
	Total for Vendor:		369.03						
6622		418 SEH, INC	12,632.83						
1	498121 11/17/25 CSAH 11 Sidewalk		12,632.83*			401 41000	300		10100
	Total for Vendor:		12,632.83						
6623		450 STEARNS COUNTY RECORDER	46.00						
1	IC20250000 10/06/25 Amendment to PUD		46.00*			101 41800	430		10100
	Total for Vendor:		46.00						
6624		809 VALLI INFORMATION SYSTEMS, INC	75.00						
1	103020 10/31/25 Online Monthly Maintenance		75.00			101 41000	300		10100
	Total for Vendor:		75.00						
	# of Claims	35	Total:	105,132.84	# of Vendors	35			



Freeport Monthly Report

Results



Agency: SCSO
Agency #: MN0730000

Print Date/Time: 11/11/2025 10:36
Total Records : 9

Location City	Agency	Call Date/Time		Incident Number	Incident Type
FREEPORT	SCSO	10/02/2025 00:28		2025-25023651	Suspicious Incident
FREEPORT	SCSO	10/08/2025 13:15		2025-25024177	Warrant
FREEPORT	SCSO	10/09/2025 09:04		2025-25024240	Traffic Stop
FREEPORT	SCSO	10/09/2025 23:36		2025-25024310	Traffic Stop
	SCSO	10/11/2025 23:36		2025-25024454	Traffic Stop
FREEPORT	SCSO	10/20/2025 07:43		2025-25024964	Paper Service
FREEPORT	SCSO	10/25/2025 06:42		2025-25025308	Unwanted
FREEPORT	MRPD	10/25/2025 06:42		2025-25002886	Agency Assist
FREEPORT	SCSO	10/25/2025 21:06		2025-25025348	Personal Assist

Memo

From: Jon Nelson - Clerk-Treasurer

To: Freeport City Council

Date: 11/21/25

Re: Clerk-Treasurer Report

1. Working on our new website.
2. Spec homes have been selling in Welle Addition.
3. ReLeaf & ADA Polling Place Grants have been submitted.
4. Santa Days will be downtown December 5th from 4-7pm. Pictures with Santa at City Hall and treats and activities will be available at other participating businesses.

[illegible]



Building a Better World
for All of Us®

MEMORANDUM

TO: Freeport City Council

FROM: Dave Blommel, PE (Lic. MN)

DATE: November 20, 2025

RE: Council Update
SEH No. FREEP GEN 14.00

County Road 11 Sidewalk

Construction of the County Road 11 sidewalk is complete for 2025. We anticipate final cleanup and punchlist correction in the spring of 2026. The current punchlist is primarily related to restoration (seeding and landscaping). We will check concrete condition of the concrete in the spring prior to formal issuance of the final punchlist. A second pay request will be available for council review at the December 16th meeting and final payment made in 2026.

We have prepared the reimbursement request for Payment 1 and presented it to Stearns County for submittal to MnDOT staff. Stearns County has made the submission and will transfer the funds to the city once received. The process generally takes about 10 days and is dependent on when the check is cut.

2026 Street Project

I have included in your packet a contract for engineering services associated with the 2026 street and utility project. The contract follows the same format we have used in the past. The scope of services is rather lengthy, but assessment projects have a lot of steps and I wanted the council to see what all goes into it.

Tentative schedule:

Nov 2025 – Authorize Engineering services and order preparation of a feasibility study (resolution).
January 2026 – Receive Feasibility Report and Order public hearing on improvements
February 2026 – Hold public hearing on improvements, order preparation of plans and specifications.
March 2026 – Approve plans and specifications and authorize advertisement for bids
April 2026 – Award contract

2025 Local Road Improvement Program Grant Application

We have been assisting city staff with the preparation of the grant application as needed. City hall is taking the lead. We are hopeful that the regional nature of 7th Street and Industrial Drive (especially with Ag use like FAMO feeds) will score well. There is about half the amount of money available as there was in 2023, but it is still the best chance we have to get state funds for a local road.

dwb

Enclosures

x:\fj\freep\common_council meeting\2025.11.20 m council update.docx

Engineers | Architects | Planners | Scientists

Short Elliott Hendrickson Inc., 2351 Connecticut Avenue, Suite 300, Sartell, MN 56377-2485

320.229.4300 | 800.572.0617 | 888.908.8166 fax

SEH is 100% employee-owned. Affirmative Action—Equal Opportunity Employer

Supplemental Letter Agreement

In accordance with the Master Agreement for Professional Services between City of Freeport ("Client"), and Short Elliott Hendrickson Inc. ("Consultant"), effective January 1, 2016, this Supplemental Letter Agreement dated November 25, 2025 authorizes and describes the scope, schedule, and payment conditions for Consultant's work on the Project described as: **2026 Street and Utility Improvements**.

Client's Authorized Representative: Jon Nelson

Address: 125 Main Street East, PO Box 301, Freeport, Minnesota 56331

Telephone: 320.836.2112

Email: clerk@freeportmn.org

Project Manager: Dave Blommel

Address: 2351 Connecticut Avenue, Suite 300, Sartell, Minnesota 56377

Telephone: 320.229.4349

Email: dblommel@sehinc.com

Scope: The Services to be provided by Consultant:

The project is defined as the improvements and locations listed below:

- 2nd Street North between 2nd Avenue East and 3rd Avenue East:
 - Replace Sanitary Sewer and Watermain.
 - Replace Sanitary Sewer and Water Services from the main to the right of way.
 - Replace and extend storm sewer to serve the roadway. Assume adequate capacity to the north and no water quality treatment will be required.
 - New concrete curb and gutter, Concrete Sidewalk, and ADA compliant pedestrian ramps.
 - New bituminous pavement.
- 3rd Avenue North from 2nd Street North to Main Street:
 - Replace Sanitary Sewer and Watermain.
 - Replace Sanitary Sewer and Water Services from the main to the right of way.
 - Replace and extend storm sewer to serve the roadway. Assume adequate capacity to the north and no water quality treatment will be required.
 - New concrete curb and gutter, Concrete Sidewalk, and ADA compliant pedestrian ramps.
 - New bituminous pavement.
- Alley between Main Street and 2nd Street North (aka Mannor Alley):
 - Drainage Improvements:
 - Extended storm sewer from 3rd Avenue.
 - Review feasibility of removing private drain tile.
 - Review feasibility of providing an emergency overflow.
 - New bituminous pavement.
- Alley between CSAH 11 and 2nd Ave NW:
 - New bituminous pavement.
 - Minor grading changes.

Tasks (Included in the Lump Sum fee)

Feasibility Study (in accordance with Statute 429 Assessment process) including:

- The following items will be included in the Feasibility Study:
 - Project figure for the proposed street and drainage improvements.
 - Project figure for the proposed streetscaping improvements.
 - Proposed typical section.
 - Project estimate.
 - Feasibility study narrative.
 - Preliminary assessment worksheet.
- Public Hearing:
 - Prepare presentation for hearing.
 - Prepare Frequently Asked Questions Handout.
 - Prepare resolutions (City staff to submit advertisement to official paper and mail notices).

Topographic Survey:

- Field points, break lines, and utility collection at connection points.
- Complete a Gopher State One Call to request the location of buried utilities with the topographic survey work. Coordinate a preliminary design utility meeting to review the project.
- Construct right-of-way and property line base map for the project.
- Survey property corners to establish base map.
- Establish existing right-of-way along the corridor to ensure proper placement of the utility extension.
- Survey features within the road right of way to facilitate design.

Design:

SEH will prepare engineering plans for the project area. The final design will include the following:

- Plan Sheets:
 - Title sheet.
 - Typical sections and standard details.
 - Detail sheets.
 - Plan and profiles sheets of streets and storm sewer.
 - Plan and profile sheets of sanitary sewer collection system.
 - Plan and profile sheets of water main distribution system.
 - Erosion control and SWPPP sheets.
 - Restoration sheets.
 - Striping and signage plan.
 - Sidewalk details and ADA requirements.
- Specifications:
 - Technical and front end sections.
- Prepare bid form with quantities and one Engineer's Opinion of Cost.

Permit Application (Owner paid permit fees):

- MN Pollution Control Agency Sanitary Sewer Extension Permit.
- National Pollutant Discharge Elimination System (NPDES) permit – submitted by contractor after award.
- MN Department of Health Watermain Extension Permit.
- Sauk River Watershed Erosion Control Permit (assumes no treatment is required).

Bidding Services:

- Prepare advertisement for bid:
 - Submit the advertisement for bids (City pays advertising cost directly).
- Assist the Client in obtaining and evaluating bids and awarding a contract for the construction of the Project.
- Prepare proposal forms and the notice to bidders.
- Distribute plans via electronic means to prospective bidders.
- Host the Project on SEH's quest construction document record website.
- Respond to bidding questions.
- Attend the bid opening at the City of Freeport hosted on Microsoft Teams.
- Review and tabulate bids.
- Assist Client in obtaining and evaluating bids and awarding a contract for construction of the Project.
- Recommendations to Client for award of contracts.

Record Drawings

- Provide updated plans showing the as-built utility information.

Tasks (Hourly Services)

Construction Administration:

- Assemble construction contracts.
- Distribute and review contract documents.
- Conduct a pre-construction conference at the City of Freeport.
- Prepare project newsletter to residents (one printed newsletter assumed).
- Prepare Applications for payment (3 assumed).
- Assist the city in review of closeout documents.

Final Assessment Hearing:

- Prepare Final Assessment Worksheet.
- Prepare Resolutions.
- Coordinate mailing and publication (City to do mailing and pay for publication).

Resident Project Representative Services:

- RPR services will be provided in accordance with attached Exhibit B.
- We have estimated 368 hours of observation time with 7 weeks of construction and 3 half day trips for punch list development and resolution. This assumes 10 hour days during construction 5 days per week.

Assumptions:

- No wetlands evaluation is included.
- Stearns County will allow connection to the storm sewer in Main Street.
- It is not anticipated that easements will be required for the project. If easements are required, the services will be provided on an hourly basis.
- Additional services requested and approved, in advance of work beginning, will be provided on an hourly basis.

Schedule:

Consultant will begin work immediately upon authorization. Project schedule will be dictated by advertising and notification requirements for the assessment process. SEH anticipates report phase services to be completed for the January meeting with the public improvement hearing being held in February. Bidding is anticipated for bid opening in April.

Payment:

Lump Sum Tasks – Feasibility Report, Survey, Design, Bidding, Record Drawings: The lump sum fee is \$78,900 including expenses and equipment.

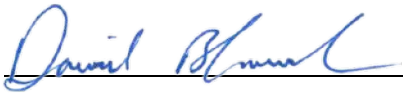
Hourly Tasks – Construction Administration, RPR, Final Assessment Hearing: The fee is hourly estimated to be \$111,800 including expenses and equipment.

The payment method, basis, frequency and other special conditions are set forth in attached Exhibits A-1 and A-2. Additional work, if required, shall be compensated in accordance with the standard hourly rate schedule.

Other Terms and Conditions: Other or additional terms contrary to the Master Agreement for Professional Services that apply solely to this project as specifically agreed to by signature of the Parties and set forth herein: None.

Short Elliott Hendrickson Inc.

City of Freeport

By: 
Full Name: Dave Blommel
Title: Principal

By: _____
Full Name: _____
Title: _____

Exhibit A-1

Payments to Consultant for Services and Expenses Using the Hourly Basis Option

The Agreement for Professional Services is amended and supplemented to include the following agreement of the parties:

A. Hourly Basis Option

The Client and Consultant select the hourly basis for payment for services provided by Consultant. Consultant shall be compensated monthly. Monthly charges for services shall be based on Consultant's current billing rates for applicable employees plus charges for expenses and equipment.

Consultant will provide an estimate of the costs for services in this Agreement. It is agreed that after 90% of the estimated compensation has been earned and if it appears that completion of the services cannot be accomplished within the remaining 10% of the estimated compensation, Consultant will notify the Client and confer with representatives of the Client to determine the basis for completing the work.

Compensation to Consultant based on the rates is conditioned on completion of the work within the effective period of the rates. Should the time required to complete the work be extended beyond this period, the rates shall be appropriately adjusted.

B. Expenses

The following items involve expenditures made by Consultant employees or professional consultants on behalf of the Client. Their costs are not included in the hourly charges made for services but instead are reimbursable expenses required in addition to hourly charges for services and shall be paid for as described in this Agreement:

1. Transportation and travel expenses.
2. Long distance services, dedicated data and communication services, teleconferences, Project Web sites, and extranets.
3. Lodging and meal expense connected with the Project.
4. Fees paid, in the name of the Client, for securing approval of authorities having jurisdiction over the Project.
5. Plots, Reports, plan and specification reproduction expenses.
6. Postage, handling and delivery.
7. Expense of overtime work requiring higher than regular rates, if authorized in advance by the Client.
8. Renderings, models, mock-ups, professional photography, and presentation materials requested by the Client.
9. All taxes levied on professional services and on reimbursable expenses.
10. Other special expenses required in connection with the Project.
11. The cost of special consultants or technical services as required. The cost of subconsultant services shall include actual expenditure plus 10% markup for the cost of administration and insurance.

The Client shall pay Consultant monthly for expenses.

C. Equipment Utilization

The utilization of specialized equipment, including automation equipment, is recognized as benefiting the Client. The Client, therefore, agrees to pay the cost for the use of such specialized equipment on the project. Consultant invoices to the Client will contain detailed information regarding the use of specialized equipment on the project and charges will be based on the standard rates for the equipment published by Consultant.

The Client shall pay Consultant monthly for equipment utilization.

Exhibit A-2

Payments to Consultant for Services and Expenses Using the Lump Sum Basis Option

The Agreement for Professional Services is amended and supplemented to include the following agreement of the parties:

A. Lump Sum Basis Option

The Client and Consultant select the Lump Sum Basis for Payment for services provided by Consultant. During the course of providing its services, Consultant shall be paid monthly based on Consultant's estimate of the percentage of the work completed. Necessary expenses and equipment are provided as a part of Consultant's services and are included in the initial Lump Sum amount for the agreed upon Scope of Work. Total payments to Consultant for work covered by the Lump Sum Agreement shall not exceed the Lump Sum amount without written authorization from the Client.

The Lump Sum amount includes compensation for Consultant's services and the services of Consultant's Consultants, if any for the agreed upon Scope of Work. Appropriate amounts have been incorporated in the initial Lump Sum to account for labor, overhead, profit, expenses and equipment charges. The Client agrees to pay for other additional services, equipment, and expenses that may become necessary by amendment to complete Consultant's services at their normal charge out rates as published by Consultant or as available commercially.

B. Expenses Not Included in the Lump Sum

The following items involve expenditures made by Consultant employees or professional consultants on behalf of the Client and shall be paid for as described in this Agreement

1. Expense of overtime work requiring higher than regular rates, if authorized in advance by the Client.
2. Other special expenses required in connection with the Project.
3. The cost of special consultants or technical services as required. The cost of subconsultant services shall include actual expenditure plus 10% markup for the cost of administration and insurance.

The Client shall pay Consultant monthly for expenses not included in the Lump Sum amount.

Exhibit B-1

A Listing of the Duties, Responsibilities and Limitations of Authority of the Resident Project Representative

Through more extensive on site observations of the construction work in progress and field checks of materials and equipment by the Resident Project Representative (RPR), Consultant shall endeavor to provide further protection for Client against defects and deficiencies in the work of contractor (Work); but, the furnishing of such services will not make Consultant responsible for or give Consultant control over construction means, methods, techniques, sequences or procedures or for safety precautions or programs, or responsibility for contractor's failure to perform the Work in accordance with the Contract Documents. Contract Documents are the documents that govern or are pertinent to contractor's Work including but not limited to the agreement between Client and contractor, the contractor's bid, the bonds, construction plans, standard specifications, special provisions, field design changes, permits, manuals, addenda, clarifications, interpretations, change orders, and reviewed shop drawings. The duties and responsibilities of the RPR are further defined as follows:

A. General

RPR is an agent of the Consultant at the site, will act as directed by and under the supervision of Consultant, and will confer with Consultant's project engineer regarding RPR's actions. RPR's dealings in matters pertaining to the on-site work shall in general be with Consultant's project engineer and contractor assisting with keeping the Client informed as necessary. RPR's dealings with subcontractors shall only be through or with the full knowledge and approval of contractor. RPR shall generally communicate with Client with the knowledge of and under the direction of Consultant's project engineer.

B. Duties and Responsibilities of RPR

1. Schedules: Review the proposed construction schedule, schedule of shop drawing submittals and schedule of values prepared by contractor; and consult with Consultant's project engineer concerning acceptability.

2. Conferences and Meetings: Attend meetings with contractor, such as preconstruction conferences, progress meetings, project conferences and other project-related meetings, and prepare and circulate copies of minutes thereof.

3. Liaison:

(a) Serve as Consultant's liaison with contractor, working principally through contractor's superintendent, and assist with understanding / communicating the intent of the Contract Documents; and assist in serving as Client's liaison with contractor when contractor's operations affect Client's on site operations.

(b) Assist in obtaining from Client additional information, when required for proper execution of the Work.

4. Shop Drawings and Samples:

(a) Record date of receipt of shop drawings and submittals provided by the contractor and coordinate that review has been completed by appropriate team members.

(b) Receive samples furnished at the site by contractor, and notify Consultant's project engineer and Client of availability of samples to review.

(c) Notify Consultant's project engineer and contractor of the commencement of any Work requiring a shop drawing or sample if the submittal has not been reviewed for general conformance by Consultant.

5. Review of Work, Observations and Tests:

- (a) Conduct on site observations of the Work in progress to determine if the Work is in general proceeding in accordance with the Contract Documents.
- (b) Regularly update the Consultant's project engineer to keep them informed of issues and progress of the Work.
- (c) Notify the Consultant's project engineer immediately of any unanticipated project conditions, any Work believed to be unsatisfactory or defective and does not conform to the Contract Documents, any unauthorized Work, or any non-conforming materials that are subject to rejection.
- (d) Coordinate with the project materials tester and/or testing consultant to schedule testing. Confirm compliance with project requirements and the project Schedule of Materials Controls. RPR shall confirm that test report records or certificates of compliance have been received prior to the incorporation of materials in the Work.
- (e) Review and monitor the contractor's schedule for construction.
- (f) Confirm that the contractor is performing daily reviews of construction signing, detour signing, completing traffic control maintenance and is taking corrective actions in accordance with the Contract Documents.
- (g) Conduct or coordinate with others the completion of wage interviews in the field with individual contractor/subcontractor employees and properly file documentation in accordance with project requirements.
- (h) Perform reviews of temporary and permanent erosion control measures on the project and verify contractor is maintaining compliance with applicable permits and Contract Documents.
- (i) Determine if tests, equipment and systems start ups and operating and maintenance training are conducted in the presence of appropriate personnel, and that contractor maintains adequate records thereof; and observe, record and report to Consultant appropriate details relative to the test procedures and start ups.
- (j) Accompany visiting inspectors representing public or other agencies having jurisdiction over the Project, record the results of these inspections and report to Consultant's project engineer.
- (k) If unsafe conditions are observed, notify the contractor immediately, and if unresolved, notify the Consultant's project engineer and Client for determination of possible suspension of Work.

6. Interpretation of Contract Documents: Report to Consultant's project engineer when clarifications, interpretations, and requests for information regarding the Contract Documents are requested by contractor and transmit to contractor clarifications and interpretations as issued by Consultant's project engineer.

7. Modifications:

- (a) Convey contractor's suggestions for modifications in construction plans and specifications to Consultant's project engineer and assist with evaluation. Transmit to contractor decisions as issued by Consultant.
- (b) Assist with evaluation of proposed change orders and obtain change justification from contractor. Provide assistance with preparation of final documentation of change orders and field design changes.

8. Records / Reporting:

- (a) Measure and document project field quantities, maintain an up to date item record account, and enter quantities into the Project filing system in a timely manner.
- (b) Maintain orderly files of correspondence, reports of project conferences, shop drawings and samples, reproductions of original Contract Documents including all addenda, change orders, field design changes,

additional drawings issued subsequent to the execution of the construction contract, Consultant's clarifications and interpretations of the Contract Documents, progress reports, and other related documents.

(c) Keep a diary, recording contractor hours on the job site, weather conditions, data relative to questions of change orders, or changed conditions, list of job site visitors, daily activities, decisions, photos, observations in general, and specific observations in more detail as in the case of observing test procedures; and send copies to Consultant's project engineer.

(d) Document changes in the plans and field conditions for record plan preparation.

(e) Record names, addresses and telephone numbers of all contractors, subcontractors and major suppliers of materials and equipment.

(f) Furnish Consultant's project engineer periodic reports of progress of the Work and of contractor's compliance with the proposed construction schedule.

(g) Prepare appropriate lists of observed items requiring completion or correction by the contractor.

(h) Notify Consultant's project engineer and Client immediately upon the occurrence of any accident.

9. Payment Requests: Review applications for payment for compliance with the established procedure for their submission and forward with recommendations to Consultant's project engineer, noting particularly the relationship of the payment requested to the schedule of values, Work completed and specific pay requests for materials and equipment delivered to the site but not incorporated in the Work.

10. Certificates, Maintenance and Operation Manuals: During the course of the Work, verify that certificates, maintenance and operation manuals and other data required to be assembled and furnished by contractor are applicable to the items actually installed and in accordance with the Contract Documents, and have this material delivered to Consultant for review and forwarding to Client prior to final payment for the Work.

11. Completion:

(a) Prepare final documentation of construction pay items, quantities, material certification and other requirements as per the plans, specifications, and special provisions.

(b) Conduct final inspection in the company of Consultant's project engineer, Client, and contractor and assist with preparation of a final list of items to be completed or corrected.

(c) Observe that all items on final list have been completed or corrected and make recommendations to Consultant's project engineer concerning acceptance.

(d) Assist Consultant's project engineer with preparation of record plans and documentation.

C. Limitations of Authority

Resident Project Representative:

1. Shall not authorize any deviation from the Contract Documents or substitution of materials or equipment, unless authorized by Client.

2. Shall not provide direction, superintendence, or guidance to the contractor, their crews, their subcontractors, or their suppliers on means and methods to accomplish the Work.

3. Shall not suspend any portion of the Work without explicit Client authorization.
4. Shall not exceed limitations of Consultant's authority as set forth in the Agreement for Professional Services.
5. Shall not undertake any of the responsibilities of contractor, subcontractors or contractor's superintendent.
6. Shall not advise on, issue directions regarding or assume control over safety precautions and programs in connection with the Work.
7. Shall not accept shop drawing or sample submittals from anyone other than contractor.
8. Shall not authorize Client to occupy the Project in whole or in part.
9. Shall not participate in specialized tests or inspections conducted by others except as specifically authorized by Client.



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

RESOLUTION 2025-12

A RESOLUTION ORDERING PREPARATION OF REPORT ON IMPROVEMENT FOR THE CITY OF FREEPORT

WHEREAS, it is proposed to improve the following roadways: 2nd Street North between 2nd Avenue East and 3rd Avenue East, 3rd Avenue North from 2nd Street North to Main Street, Alley between Main Street and 2nd Street North from 2nd Avenue NE and 3rd Avenue NE, and Alley between CSAH 11 and 2nd Ave NW. Streets will be improved by Street and Utility Reconstruction and alleys improved by grading and paving. It is proposed to assess the benefited property for all or a portion of the cost of the improvement, pursuant to Minnesota Statutes, Chapter 429,

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF FREEPORT, MINNESOTA:

That the proposed improvement, called Improvement No. 2026-01 be referred to the consultant City Engineer for study and that that person is instructed to report to the council with all convenient speed advising the council in a preliminary way as to whether the proposed improvement is necessary, cost-effective, and feasible; whether it should best be made as proposed or in connection with some other improvement; the estimated cost of the improvement as recommended; and a description of the methodology used to calculate individual assessments for affected parcels.

ADOPTED THIS 25th DAY OF NOVEMBER, 2025.

Michael Eveslage, Mayor

Attest: _____

Jon Nelson, Clerk-Treasurer



CITY OF FREEPORT

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

RESOLUTION 2025-13

CITY OF FREEPORT

RESOLUTION SUPPORTING THE APPLICATION FOR MnDOT'S LOCAL ROAD IMPROVEMENT PROGRAM FUNDING FOR THE RECONSTRUCTION OF 7TH STREET SOUTHWEST & INDUSTRIAL DRIVE

WHEREAS, \$47.0 million in LRIP funding is available, with a cap of \$1.5 million for each project, AND

WHEREAS, LRIP funds can be used on reasonable elements associated with roadway construction and construction costs above the LRIP award will need to have alternate funding sources, AND

WHEREAS, The City of Freeport has identified 7th Street SW from CSAH 11 to Industrial Drive as a street with a regional destination coupled with Agricultural Traffic. The roadway has outlived its useful life and is in need of replacement and geometric upgrades to allow for truck turning movements, AND

WHEREAS, The City of Freeport has identified Industrial Drive as a critical farm-to-market route with primarily agricultural traffic. The roadway surface is deteriorated and its section deficient for the volume of agricultural traffic utilizing the roadway, AND

WHEREAS, the project will address the roadway condition concerns via reconstruction and increased section, AND

WHEREAS, the City of Freeport has attempted to fund the streets locally for several years. Given the low ADT historically these roadways have not fared well on funding applications, AND

WHEREAS, Industrial Drive serves a major agricultural feed distributor that serves the region's farms, AND

WHEREAS, 7th St SW serves the city's industrial park.

WHEREAS, the City of Freeport will assess for improvements to the roadway to secure required funds beyond the LRIP grant.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Freeport City Council supports the reconstruction project, and agrees to maintain such improvements
2. Freeport City Council supports submittal of the LRIP application

3. The City of Freeport provides assurance that the City will pay all costs associated with the project beyond the LRIP grant award
4. The Freeport City Council seeks the support by resolution of Stearns County to act as project sponsor for the project should the City be awarded LRIP funds, and that such sponsorship shall include the following responsibilities:
 - Be the fiscal agent on behalf of the community and have funds flow from MnDOT to the county to the contractor
 - Request SAP/SP number for the project
 - Ensure the project meets milestones and dates
 - Assist local agency in execution of a grant agreement
 - Develop, review and/or approve the plan
 - Submit plan, engineers estimate, and proposal to the DSAE
 - Advertise, let, and award the project
 - Submit pay requests to State Aid
 - Communicate progress and updates with the DSAEs and State Aid Programs Engineer
 - Ensure that the project receives adequate supervision and inspection
 - Assist with project close out

DATED AND APPROVED by Freeport City Council this 25th Day of November, 2025.

Signed: _____

Mayor Mike Eveslage

Attested: _____

Jon Nelson, Clerk-Treasurer

BUDGET MEMO

TO: MAYOR AND COUNCIL
FROM: ABDO FINANCIAL SOLUTIONS, LLC
SUBJECT: FINAL 2026 BUDGET
DATE: NOVEMBER 25, 2025

Introduction

Upon your request, we have summarized some of the key items for consideration in this year's budget. This is the final tax levy that needs to be certified to Stearns County by December 29th.

Budget Format

The 2026 Budget included the Council approved priorities for each department.

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 contributing to this increase include higher wages, new Minnesota paid leave budget line items, increased auditing and building official expenses and a \$32,000 contingency to accommodate potential expenses.

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
General Levy	\$ 293,716	\$ 351,016	\$ 57,300	19.51%
EDA Levy	42,000	42,840	840	2.00%
Capital Levy				
Capital Equipment	10,000	10,000	-	0%
Street Improvements	25,000	25,500	500	2.00%
Street Lights	20,000	20,400	400	2.00%
Sidewalk Capital Fund	40,000	40,800	800	2.00%
Park Capital	6,000	6,120	120	2.00%
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%
2024B G.O. Improvement Bond	26,004	26,434	430	1.65%
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%

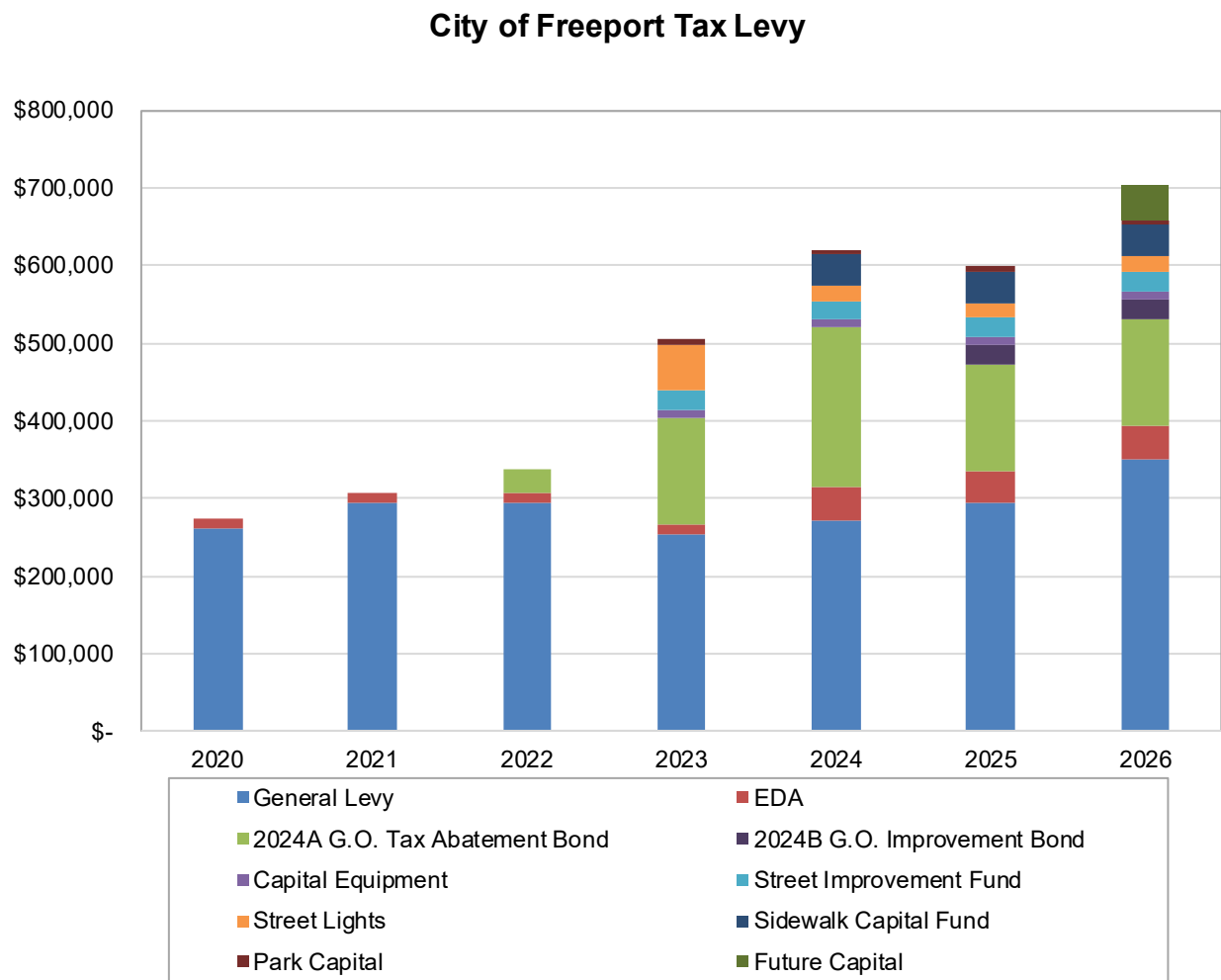
Type	Tax Capacity Change
Market changes	52,740
New Construction	3,600
	<u>56,340</u>

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

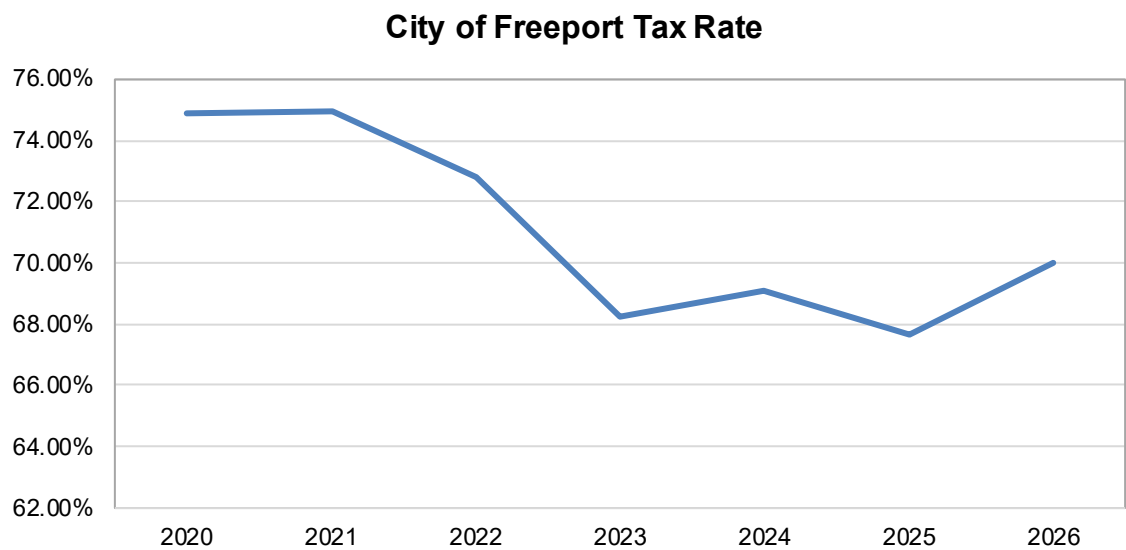
Property Type	Market Value	Taxable Market Value	2025 Taxes Payable	2026 Taxes Payable	Increase (Decrease) in Property Taxes
Residential	\$ 100,000	\$ 62,500	\$ 423	\$ 437	\$ 15
Residential	200,000	171,500	1,160	1,200	41
Residential	300,000	280,500	1,897	1,963	67
Residential	400,000	389,500	2,634	2,726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



Tax Rate 2012 to 2025 Actual and 2026 Proposed



General Fund Budgeted Revenues

	Actual 2023	Actual 2024	YTD 10/31/2025	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	56,976	24,550	33,700	9,150	37%
Intergovernmental	160,484	165,507	78,172	145,852	145,719	(133)	0%
Charges for services	110	30	210	150	150	-	0%
Fines and forfeitures	1,521	658	263	1,000	500	(500)	-50%
Interest earnings	5,814	17,280	7,288	4,000	24,000	20,000	500%
Miscellaneous	17,627	147,112	43,589	3,500	2,000	(1,500)	-43%
Other financing sources	90,500	90,500	67,875	90,500	90,500	-	0%
Total Revenues	\$ 567,548	\$ 742,098	\$ 435,149	\$ 568,268	\$ 652,585	\$ 84,317	15%

Key Changes:

- Property Taxes – Tax levy increase needed to balance the general fund budget.
- Interest – Increased interest earning to align with PY revenue.

General Fund Budgeted Expenditures

	Actual 2023	Actual 2024	YTD 10/31/2025	Budget 2025	Budget 2026	Amount Change	Percent Change
Expenditures							
General Government	\$ 142,970	\$ 243,479	\$ 196,496	\$ 173,740	\$ 218,300	\$ 44,560	26%
Legislative (Council/Board)	4,544	4,158	4,719	6,559	6,636	77	1%
Executive (Mayor/Manager)	2,167	2,254	3,113	4,636	4,649	13	0%
Clerk	77,457	77,121	81,927	92,600	101,424	8,824	10%
Elections	1,850	6,414	2,130	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	18,956	5,300	20,300	15,000	283%
Fire & Rescue	44,805	46,687	36,417	48,554	50,496	1,942	4%
Civil Defense	-	-	-	-	-	-	0%
Public Works	136,152	86,595	77,279	117,676	124,490	6,814	6%
Highways, Streets & Roads	34,363	43,921	85,643	55,895	52,340	(3,555)	-6%
Street Lighting	21,452	16,507	13,284	21,000	21,000	-	0%
Parks	15,356	25,820	9,149	9,958	12,350	2,392	24%
Total Expenditures	\$ 524,414	\$ 605,073	\$ 563,695	\$ 568,268	\$ 652,585	\$ 84,317	15%
Excess Revenues (Expenditures)	\$ 43,134	\$ 137,025	\$ (128,546)	\$ -	\$ -	\$ -	

Key Changes:

- General Government – Increase for miscellaneous expenses to align budget with current year numbers.
- Building Official – Increase due to contractor fees increasing.

Summary Budgets for All Other Budgeted Funds

	Actual 2023	Actual 2024	YTD 10/31/2025	Budget 2025	Budget 2026
AFSA Fund					
Revenues	\$ 204,436	\$ 246,467	\$ 233,082	\$ 210,758	\$ 219,772
Expenditures	510,180	242,544	152,196	210,758	219,772
Net Revenue Over (Under) Expenditures	<u>\$ (305,744)</u>	<u>\$ 3,923</u>	<u>\$ 80,886</u>	<u>\$ -</u>	<u>\$ -</u>
EDA					
Revenues	\$ 33,921	\$ 78,482	\$ 310,824	\$ 42,200	\$ 75,840
Expenditures	10,181	6,131	5,161	11,640	8,540
Net Revenue Over (Under) Expenditures	<u>\$ 23,740</u>	<u>\$ 72,351</u>	<u>\$ 305,663</u>	<u>\$ 30,560</u>	<u>\$ 67,300</u>
Water					
Revenues	\$ 161,479	\$ 153,324	\$ 165,642	\$ 150,200	\$ 161,440
Expenditures	206,095	197,660	154,681	237,581	244,907
Net Revenue Over (Under) Expenditures	<u>\$ (44,616)</u>	<u>\$ (44,336)</u>	<u>\$ 10,961</u>	<u>\$ (87,381)</u>	<u>\$ (83,467)</u>
Waste Water					
Revenues	\$ 140,216	\$ 141,262	\$ 127,033	\$ 147,700	\$ 158,710
Expenditures	166,892	162,115	125,844	162,875	155,166
Net Revenue Over (Under) Expenditures	<u>\$ (26,676)</u>	<u>\$ (20,853)</u>	<u>\$ 1,189</u>	<u>\$ (15,175)</u>	<u>\$ 3,544</u>

11/12/25
15:09:42

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

Page: 1 of 5
Report ID: B250B

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

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	300	0	***%			0	0%
Group:			400	300	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	47,226	15,000	315%	25,000		25,000	166%
32225 Rental Permits	375	1,830	1,605	670	850	79%			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	48,291	16,200	298%	25,350	0	25,350	156%
32300 Gambling Licenses										
32300 Gambling Licenses	300	275	250	300	250	120%	250		250	100%
Group:	300	275	250	300	250	120%	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	705	1,000	71%	1,000		1,000	100%
Group:	128,589	160,451	163,127	78,081	145,852	54%	145,719	0	145,719	99%
33600 Grants & Aids from Local Government										
33630 Grants & Aids from Other		33	2,380	91	0	***%			0	0%
Group:		33	2,380	91	0	***%	0	0	0	0%

11/12/25
15:09:42

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

Page: 2 of 5
Report ID: B250B

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

101 General Fund										
34000 Charges for Services										
34000 Charges for Services	101	110	30	210	150	140%	150	_____	150	100%
Group:	101	110	30	210	150	140%	150	0	150	100%
35100 Fines										
35100 Fines	650	1,521	658	263	1,000	26%	500	_____	500	50%
Group:	650	1,521	658	263	1,000	26%	500	0	500	50%
36200 Miscellaneous Revenues										
36200 Miscellaneous Revenues	6	203	1,373	11,112	0	***%	_____	_____	0	0%
36210 Interest Earnings	3,535	5,611	17,279	7,288	4,000	182%	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	31,477	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	50,877	7,500	678%	26,000	0	26,000	346%
39100 Transfer From AFSA										
39100 Transfer From AFSA	3,500	3,500	3,500	2,625	3,500	75%	3,500	_____	3,500	100%
Group:	3,500	3,500	3,500	2,625	3,500	75%	3,500	0	3,500	100%
39500 Transfer from EDA										
39500 Transfer from EDA	5,000	5,000	5,000	3,750	5,000	75%	5,000	_____	5,000	100%
Group:	5,000	5,000	5,000	3,750	5,000	75%	5,000	0	5,000	100%
39700 Transfer from Water										
39700 Transfer from Water	41,000	41,000	41,000	30,750	41,000	75%	41,000	_____	41,000	100%
Group:	41,000	41,000	41,000	30,750	41,000	75%	41,000	0	41,000	100%
39800 Transfer From WasteWater										
39800 Transfer From WasteWater	41,000	41,000	41,000	30,750	41,000	75%	41,000	_____	41,000	100%
Group:	41,000	41,000	41,000	30,750	41,000	75%	41,000	0	41,000	100%
Fund:	642,885	567,548	742,098	435,149	568,268	77%	652,585	0	652,585	114%

11/12/25
15:09:42

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

Page: 3 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

225 AFSA Fund										
33400 State Grants & Aid/PERA										
33400 State Grants & Aid/PERA	20,530	25,814	25,799	30,511	26,000	117%	27,000		27,000	103%
33420 State Fire Dept Aid	2,950	13,029	3,250	12,784	5,000	256%	5,500		5,500	110%
Group:	23,480	38,843	29,049	43,295	31,000	140%	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	10,923	15,000	73%	13,000		13,000	86%
Group:	125,836	110,849	118,875	116,943	123,704	95%	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	2,555	2,500	102%	5,000		5,000	200%
36230 Donations - Private	55,557	7,354	15,664	26,872	5,000	537%	8,000		8,000	160%
Group:	57,750	9,939	34,856	29,427	7,500	392%	13,000	0	13,000	173%
39400 Transfer from General										
39400 Transfer from General	43,107	44,805	61,687	43,417	48,554	89%	50,484		50,484	103%
Group:	43,107	44,805	61,687	43,417	48,554	89%	50,484	0	50,484	103%
Fund:	250,173	204,436	246,467	233,082	210,758	111%	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	3,371	200	***%	3,000		3,000	1500%
36290 Sale Land/Property		21,348	34,208	286,453	0	***%	30,000		30,000	*****%
Group:	323	21,921	36,482	289,824	200	***%	33,000	0	33,000	16500%
Fund:	12,323	33,921	78,482	310,824	42,200	737%	75,840	0	75,840	179%

11/12/25
15:09:42

CITY OF FREEPORT
Revenue Budget Report -- MultiYear 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

601 Water										
31300 General Sales and Use Tax										
31300 General Sales and Use Tax	959	979	982	861	0 ***%				0	0%
Group:	959	979	982	861	0 ***%		0	0	0	0%
33400 State Grants & Aid/PERA										
33400 State Grants & Aid/PERA				2,100	0 ***%				0	0%
Group:				2,100	0 ***%		0	0	0	0%
34000 Charges for Services										
34000 Charges for Services	142,078	149,041	139,826	124,818	145,000	86%	155,240		155,240	107%
34050 Hook-up fee	1,200			10,800	1,200	900%	1,200		1,200	100%
Group:	143,278	149,041	139,826	135,618	146,200	93%	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	4,965	4,000	124%	5,000		5,000	125%
Group:	3,451	2,988	7,736	18,654	4,000	466%	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	165,642	150,200	110%	161,440	0	161,440	107%
602 Waste Water										
34000 Charges for Services										
34000 Charges for Services	139,364	138,397	135,801	113,512	145,000	78%	153,510		153,510	105%
34050 Hook-up fee	1,200			9,600	1,200	800%	1,200		1,200	100%
Group:	140,564	138,397	135,801	123,112	146,200	84%	154,710	0	154,710	105%
36200 Miscellaneous Revenues										
36210 Interest Earnings	2,341	1,819	5,461	3,921	1,500	261%	4,000		4,000	266%
Group:	2,341	1,819	5,461	3,921	1,500	261%	4,000	0	4,000	266%

11/12/25
15:09:42

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

Page: 5 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	26	26	26	26

602 Waste Water										
39700 Transfer from Water										
39701 Capital Contribution	717,097				0	0%			0	0%
Group:	717,097				0	0%	0	0	0	0%
Fund:	860,002	140,216	141,262	127,033	147,700	86%	158,710	0	158,710	107%
Grand Total:	2,361,352	1,107,600	1,361,633	1,271,730	1,119,126		1,268,347	0	1,268,347	

11/12/25
15:08:05

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

Page: 1 of 6
Report ID: B240B

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

101 General Fund											
41000 GENERAL GOVERNMENT											
200	Postage	400	258	327	258	600	43%	300	_____	300	50%
210	Operating Supplies	1,463	988	5,096	1,525	2,700	56%	1,500	_____	1,500	56%
220	Repair & Maint. Supplies	676	446	1,190	1,581	1,200	132%	1,500	_____	1,500	125%
300	Professional Services	102,490	113,778	106,905	105,190	140,000	75%	140,000	_____	140,000	100%
302	Legal Consulting	2,951	3,885	3,776	3,913	4,500	87%	4,000	_____	4,000	89%
305	Legal Prosecution	1,500	1,500	1,500	1,600	1,500	107%	1,500	_____	1,500	100%
320	Telephone	1,740	1,741	1,668	1,553	1,800	86%	1,800	_____	1,800	100%
335	Mileage & Reimb Exp	787	816	502	291	600	49%	600	_____	600	100%
340	Advertising			4,800	5,075	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	6,775	7,140	95%	9,100	_____	9,100	127%
366	Insurance Claims				61,260	0	***%	_____	_____	0	0%
381	Electric	3,190	2,502	2,226	2,033	3,000	68%	3,000	_____	3,000	100%
410	Rentals	1,581	1,590	727	1,738	1,600	109%	2,000	_____	2,000	125%
430	Miscellaneous	472	4,674	1,925	756	2,500	30%	32,091	_____	32,091	1284%
433	Dues	5,904	604	7,212	689	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	196,496	173,740	113%	207,891	0	207,891	120%
41100 Legislative (Council/Board)											
100	Wages and Salaries	4,895	4,120	3,805	4,280	6,000	71%	6,000	_____	6,000	100%
121	Cities FICA 6.2%	303	255	236	265	372	71%	372	_____	372	100%
122	Cities Share MED 1.45%	71	60	55	62	87	71%	87	_____	87	100%
123	MN Paid Leave					0	0%	27	_____	27	****%
360	Workers Comp Insurance	125	109	62	112	100	112%	150	_____	150	150%
	Account:	5,394	4,544	4,158	4,719	6,559	72%	6,636	0	6,636	101%
41300 Executive (Mayor/Manager)											
100	Wages and Salaries	2,400	1,685	1,440	2,120	2,880	74%	2,880	_____	2,880	100%
121	Cities FICA 6.2%	149	104	89	131	179	73%	179	_____	179	100%
122	Cities Share MED 1.45%	35	24	21	31	42	74%	42	_____	42	100%
123	MN Paid Leave					0	0%	13	_____	13	****%
330	Training		324	704	801	1,000	80%	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	3,113	4,636	67%	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	52,675	58,338	90%	63,115		63,115	108%
103 Assistant's Wages		27,477	13,982	13,554	14,503	19,860	73%	22,496		22,496	113%
105 Misc Compensation		346				0	0%	9,000		9,000	*****%
120 Cities Share PERA		3,822	4,792	3,990	6,646	5,865	113%	6,421		6,421	109%
121 Cities FICA 6.2%		4,250	4,190	4,463	4,072	4,848	84%	5,308		5,308	109%
122 Cities Share MED 1.45%		994	1,029	1,044	952	1,134	84%	1,241		1,241	109%
123 MN Paid Leave						0	0%	376		376	*****%
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	448	400	112%	575		575	144%
433 Dues		51	511			50	0%	50		50	100%
Account:		79,936	77,457	77,121	81,927	92,600	88%	111,832	0	111,832	121%
<hr/>											
41450 Elections											
105 Misc Compensation		2,609		4,154	30	2,000	2%	2,700		2,700	135%
210 Operating Supplies		1,949	1,850	2,005	2,100	1,800	117%	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	2,130	4,400	48%	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		1,890	300	630%	300		300	100%
Account:		2,643	18,329	27,261	18,956	5,300	358%	20,300	0	20,300	383%

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

42200 Fire & Rescue											
700 Transfers		43,107	44,805	46,687	36,417	48,554	75%	50,496		50,496	104%
	Account:	43,107	44,805	46,687	36,417	48,554	75%	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	45,721	58,038	79%	61,573		61,573	106%
103 Assistant's Wages		3,204	3,261	4,626	6,305	32,136	20%	32,136		32,136	100%
105 Misc Compensation		9,000	9,000	9,069	11,008	9,000	122%	9,000		9,000	100%
120 Cities Share PERA		3,535	4,043	4,566	3,697	6,763	55%	7,029		7,029	104%
121 Cities FICA 6.2%		4,600	4,108	4,475	4,008	5,591	72%	5,810		5,810	104%
122 Cities Share MED 1.45%		1,076	961	1,047	938	1,308	72%	1,359		1,359	104%
123 MN Paid Leave						0	0%	413		413	*****%
131 Life Insurance		14	20	19	17	20	85%	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		100	0	***%			0	0%
335 Mileage & Reimb Exp		10	278			100	0%	100		100	100%
360 Workers Comp Insurance		5,216	4,752	4,273	5,039	4,500	112%	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	77,279	117,676	66%	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	5,374	2,000	269%	6,000		6,000	300%
215 Gas & Oil		5,877	6,498	4,848	4,951	5,800	85%	5,800		5,800	100%
220 Repair & Maint. Supplies		7,936	5,092	5,987	3,370	5,000	67%	5,000		5,000	100%
225 Street Materials		5,854	1,544	1,958	662	14,000	5%	10,000		10,000	71%
311 Outside Maintenance		4,800	5,105	5,875	23,213	15,000	155%	10,000		10,000	67%
320 Telephone		494	541	584	362	500	72%	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	2,814	2,835	99%	3,800		3,800	134%
366 Insurance Claims					17,736	0	***%			0	0%
381 Electric		1,346	1,210	1,125	1,186	1,400	85%	1,500		1,500	107%
382 Heating Gas		4,081	2,616	2,713	2,643	3,000	88%	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	111	100	111%	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	14,750	0	***%			0	0%
700 Transfers		72,000			7,000	0	***%			0	0%
	Account:	109,676	34,363	43,921	85,643	55,895	153%	52,340	0	52,340	94%

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/>											
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	13,284	20,000	66%	20,000		20,000	100%
700	Transfers	30,000				0	0%			0	0%
	Account:	54,317	21,452	16,508	13,284	21,000	63%	21,000	0	21,000	100%
<hr/>											
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	6,410	6,458	99%	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	9,149	9,958	92%	12,350	0	12,350	124%
<hr/>											
	Fund:	684,226	524,414	605,073	563,695	568,268	99%	652,584	0	652,584	115%
<hr/>											
225	AFSA Fund										
<hr/>											
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	7,681	6,500	118%	7,000		7,000	108%
215	Gas & Oil	4,447	2,757	2,383	1,897	4,500	42%	4,500		4,500	100%
220	Repair & Maint. Supplies	3,392	2,969		111	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	38,965	26,000	150%	32,631		32,631	126%
320	Telephone	1,159	1,487	1,341	957	1,300	74%	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	3,290	1,200	274%	900		900	75%
333	Physicals	2,752		1,225	169	300	56%			0	0%
335	Mileage & Reimb Exp	1,304	30	48	743	2,000	37%	3,500		3,500	175%
360	Workers Comp Insurance	6,607	5,899	4,748	5,599	12,000	47%	8,500		8,500	71%
361	Liability Insurance	1,841	3,794	4,525	3,440	4,000	86%	5,000		5,000	125%
381	Electric	3,310	3,350	2,848	3,126	3,000	104%	3,500		3,500	117%
382	Heating Gas	3,055	1,756	1,541	1,793	2,500	72%	2,500		2,500	100%
383	Garbage	59				200	0%			0	0%

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 2025	Exp. 2025	Budget 26	Changes 26	Budget 26	Budget 26
384	Water	551	415	282	756	600	126%	600		600	100%
401	Truck Repairs	2,507	4,123	4,446	5,949	8,000	74%	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	2,625	3,500	75%	3,500		3,500	100%
710	Residual Equity Transfers			67,462	51,744	68,993	75%	70,561		70,561	102%
	Account:	129,974	510,180	242,544	152,196	210,758	72%	219,772	0	219,772	104%
	Fund:	129,974	510,180	242,544	152,196	210,758	72%	219,772	0	219,772	104%
300 EDA											
46500 EDA Operations											
210	Operating Supplies	69		97	337	200	169%	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	3,750	5,000	75%	5,000		5,000	100%
	Account:	5,727	10,181	6,131	5,161	11,640	44%	8,540	0	8,540	73%
	Fund:	5,727	10,181	6,131	5,161	11,640	44%	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	1,042	1,000	104%	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	198	500	40%	500		500	100%
311	Outside Maintenance		120			2,000	0%	1,000		1,000	50%
320	Telephone	290	264	261	250	300	83%	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	1,029	700	147%	1,300		1,300	186%
361	Liability Insurance	1,849	1,180	1,303	990	1,575	63%	1,500		1,500	95%
366	Insurance Claims				3,526	0	***%			0	0%
381	Electric	8,112	7,865	5,720	5,563	6,500	86%	7,000		7,000	108%
420	Depreciation	73,145	90,163	90,163	63,750	85,000	75%	90,165		90,165	106%
430	Miscellaneous			20	21	250	8%	250		250	100%

11/12/25
15:08:05

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

Page: 6 of 6
Report ID: B240B

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		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	2,593	3,500	74%	3,500		3,500	100%
433	Dues	2,329	879	3,156	957	2,500	38%	2,500		2,500	100%
440	Chemical Purification	5,752	6,360	6,646	5,460	5,000	109%	6,500		6,500	130%
450	Sales Tax	1,647	1,665	1,629	1,351	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	41,151	54,867	75%	54,867		54,867	100%
	Account:	182,536	205,600	197,165	154,681	237,581	65%	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	154,681	237,581	65%	244,907	0	244,907	103%
602 Waste Water											
43250 Sewage Collection and Disposal											
200	Postage	630	1,029	1,045	935	800	117%	800		800	100%
210	Operating Supplies	2,616	2,561	4,896	9,539	3,000	318%	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	12,990	20,000	65%	10,000		10,000	50%
320	Telephone	245	264	261	250	275	91%	275		275	100%
330	Training	125			175	250	70%	250		250	100%
361	Liability Insurance	3,130	1,490	1,645	1,251	1,575	79%	1,700		1,700	108%
381	Electric	915	1,168	634	634	1,000	63%	1,000		1,000	100%
420	Depreciation	62,962	86,866	86,866	63,750	85,000	75%	86,866		86,866	102%
430	Miscellaneous			2,131	444	0	***%	2,000		2,000	*****%
431	Permits/License	368	1,585		23	475	5%	475		475	100%
433	Dues	1,377	471	3,156	507	1,700	30%	1,500		1,500	88%
460	Lab Testing	1,501	3,385	406	2,471	1,500	165%	1,500		1,500	100%
610	Bond Interest	-932	-1,532			0	0%			0	0%
700	Transfers	43,800	43,800	43,800	32,850	43,800	75%	43,800		43,800	100%
	Account:	125,839	166,892	162,115	125,844	162,875	77%	155,166	0	155,166	95%
	Fund:	125,839	166,892	162,115	125,844	162,875	77%	155,166	0	155,166	95%
Grand Total :											
		1,128,837	1,417,762	1,213,523	1,001,577	1,191,122		1,280,969	0	1,280,969	



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

RESOLUTION 2025-14

A RESOLUTION ADOPTING THE FINAL 2026 BUDGET AND TAX LEVY

WHEREAS; Minnesota State Statutes require that all local units of government formally adopt a final tax levy for the preceding fiscal year on or before December 29, 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

THEREFORE; The Freeport City Council has determined that the 2026 final tax levy shall be set at \$704,721 and directs the City Clerk to notify the Stearns County Auditor of this levy amount.

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

DATED THIS 25TH DAY OF NOVEMBER, 2025

Motion by:

Second by:

Council members in favor:

Opposed or abstained:

Mike Eveslage, Mayor

ATTEST:

Jon Nelson, Clerk-Treasurer



3rd Quarter Report

City of Freeport
Freeport, Minnesota

As of September 30, 2025



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

November 11, 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 September 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

November 11, 2025

Honorable Mayor and City Council
City of Freeport
Freeport, Minnesota

Dear Honorable Mayor and City Council:

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

Cash and Investments

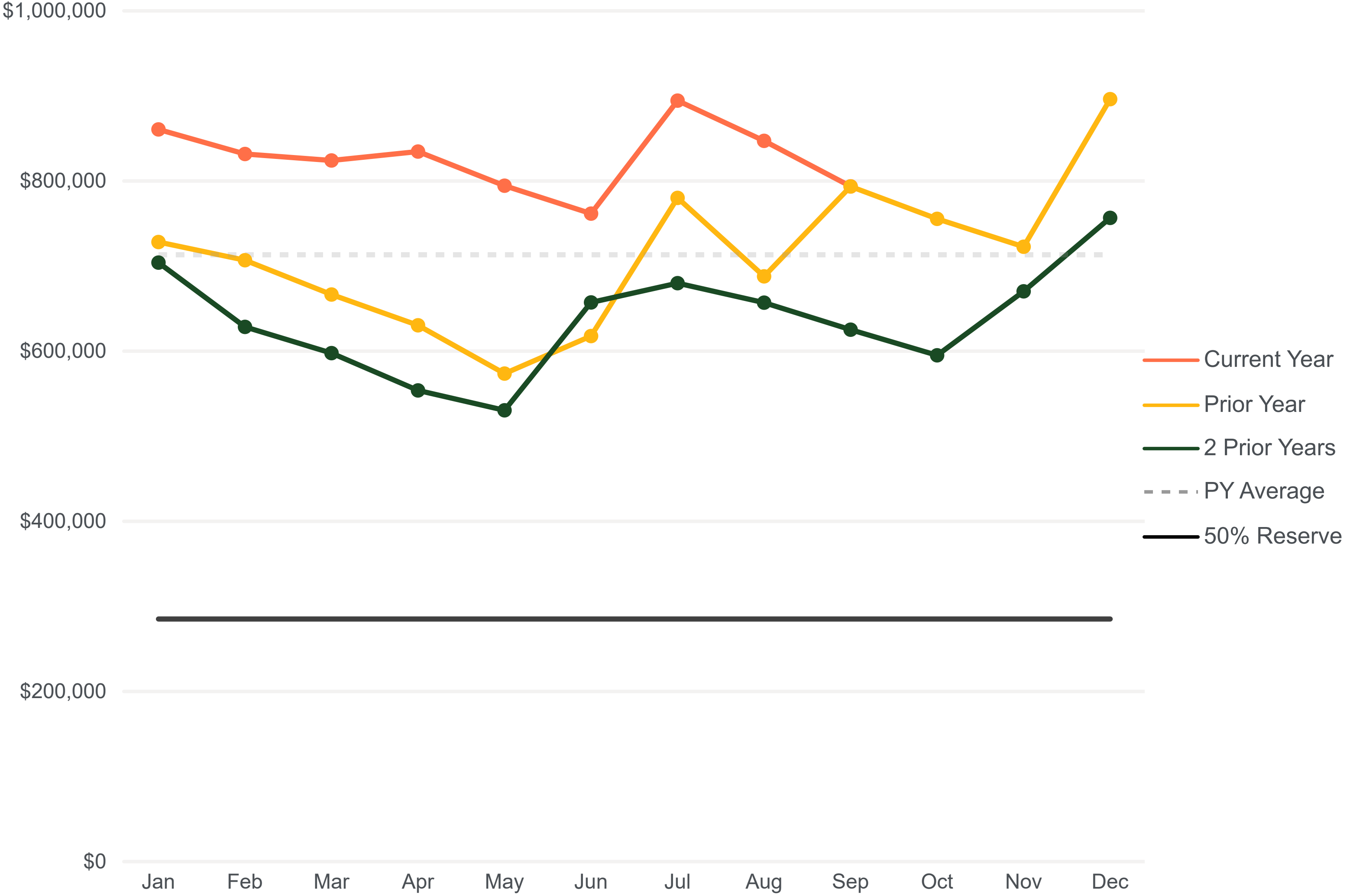
The City's cash and investment balances are as follows:

	09/30/2025	12/31/2024	Increase/ (Decrease)
Checking	\$ 1,117,319	\$ 2,987,727	\$ (1,870,408)
Investments (at Market Value)	1,573,873	60,232	1,513,641
Brokered CD	1,526,667	1,045,838	480,829
Cash Held with Fiscal Agent	0	17,455	(17,455)
Total Cash and Investments	\$ 4,217,859	\$ 4,111,252	\$ 106,607

The investment type is as follows:

	09/30/2025	12/31/2024	Increase/ (Decrease)
Checking	\$ 1,117,319	\$ 2,987,727	\$ (1,870,408)
Money Market	1,573,873	60,232	1,513,641
Brokered CD	1,526,667	1,045,838	480,829
Cash Held with Fiscal Agent	0	17,455	(17,455)
Total Investments	\$ 4,217,859	\$ 4,111,252	\$ 106,607

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
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
9/30/2025	4.20	4.02	3.83	3.68	3.60	3.61	3.74	3.93	4.16

* * * * *

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 Nine Months Ended September 30, 2025

	2025 Annual Budget	YTD Budget 9/30/2025	YTD Actual Thru 9/30/2025	Variance - Favorable (Unfavorable)	Percent Received or Expended Based on Budget Thru September	
Revenues						
Taxes	\$ 293,716	\$ 220,287	\$ 180,776	\$ (39,511)	82.06%	↓
⊕ Licenses and permits	24,550	18,413	45,769	27,357	248.58%	↑ ①
⊕ Intergovernmental	145,852	109,389	77,375	(32,014)	70.73%	↓ ②
⊕ Charges for services	6,650	4,988	190	(4,797)	3.81%	↓
⊕ Fines and forfeitures	1,000	750	173	(577)	23.11%	↓
⊕ Interest on investments	4,000	3,000	6,640	3,640	221.35%	↑
⊕ Miscellaneous	2,000	1,500	41,861	40,361	2790.75%	↑ ③
⊕ Donations	0	0	1,000	1,000	0.00%	→
Total Revenues	\$ 477,768	\$ 358,326	\$ 353,785	\$ (4,541)	98.73%	→
Expenditures						
⊕ General Government	\$ 173,740	\$ 130,305	\$ 184,268	\$ (53,963)	141.41%	↓ ④
⊕ Council	6,559	4,919	3,083	1,836	62.67%	↑
⊕ Executive (Mayor/Manger)	4,636	3,477	2,169	1,308	62.37%	↑
⊕ City Clerk	92,600	69,450	72,041	(2,591)	103.73%	→
⊕ Elections	4,400	3,300	30	3,270	0.91%	↑
⊕ Auditor	22,000	16,500	26,310	(9,810)	159.45%	↓
⊕ Assessor	5,200	3,900	4,288	(388)	109.96%	→
⊕ Planning and zoning	750	563	0	563	0.00%	↑
⊕ Public Safety	0	0	3,984	(3,984)	0.00%	→
⊕ Building Official	5,300	3,975	18,957	(14,982)	476.90%	↓
⊕ Fire and Rescue Area Fire Service	48,554	36,416	36,417	(1)	100.00%	→
⊕ Public Works	117,676	88,257	66,699	21,558	75.57%	↑ ⑤
⊕ Highways, Streets & Roadways	55,895	41,921	78,124	(36,203)	186.36%	↓ ⑥
⊕ Street Lighting	21,000	15,750	10,591	5,159	67.25%	↑
⊕ Parks	9,958	7,469	9,149	(1,680)	122.50%	↓
Total Expenditures	\$ 568,268	\$ 426,201	\$ 516,111	\$ (89,910)	121.10%	↓
Other Financing Sources						
⊕ Transfers In	90,500	67,875	67,875	0	100.00%	→
Other Financing Sources Total	\$ 90,500	\$ 67,875	\$ 67,875	\$ 0	100.00%	→
Total	\$ 0	\$ 0	\$ (94,450)	\$ (94,450)		

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	Increase in building permits due to new construction.
②	Local government aid typically received in July and December.
③	Variance due to receiving check from LMCT for door and siding repairs for PY storm damages.
④	Variance due to PY storm damage repairs on buildings.
⑤	Variance due to lower assistant wage expenses.
⑥	Variance due to PY storm damage repairs on buildings.

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

	PY Quarter Balance 9/30/2024	PY Ending Balance 12/31/2024	Quarter Ending Balance 9/30/2025	YTD Change 9/30/2025	YTD Change % 9/30/2025	
<div> <div></div> <div>Cash Balances</div> </div>						
<div> <div></div> <div>101 - General Fund</div> </div>	\$ 792,540	\$ 881,314	\$ 803,163	\$ (78,152)	-8.87%	①
<div> <div></div> <div>225 - AFSA Fund</div> </div>	316,340	201,161	270,586	69,425	34.51%	②
<div> <div></div> <div>300 - EDA</div> </div>	150,808	171,772	443,622	271,850	158.26%	③
<div> <div></div> <div>326 - Bonds, 2013 (Refunding of Main St Impro...</div> </div>	16,219	19,604	23,451	3,847	19.62%	
<div> <div></div> <div>331 - Bonds, 2012 (Refunding of Industrial Park)</div> </div>	4,269	4,303	4,339	36	0.85%	
<div> <div></div> <div>332 - 2024A GO Tax Abatement Bond</div> </div>	0	0	14,254	14,254	0.00%	
<div> <div></div> <div>333 - 2024B Taxable GO Improvement Bond</div> </div>	0	0	(82,860)	(82,860)	0.00%	④
<div> <div></div> <div>401 - Sidewalk Capital Fund</div> </div>	20,115	27,625	28,965	1,340	4.85%	
<div> <div></div> <div>403 - FD Equipment Replacement Fund</div> </div>	78,688	84,448	74,643	(9,806)	-11.61%	
<div> <div></div> <div>404 - FD Vehicle Replacement Fund</div> </div>	95,270	168,165	213,643	45,478	27.04%	
<div> <div></div> <div>405 - FD Building Replacement Fund</div> </div>	24,788	30,132	32,796	2,664	8.84%	
<div> <div></div> <div>407 - 2006 Small Cities Grant</div> </div>	1,762	4,333	4,366	34	0.78%	
<div> <div></div> <div>410 - Park Fund</div> </div>	48,085	51,471	54,918	3,447	6.70%	
<div> <div></div> <div>416 - Bucket Fund - Old Tower Preservation</div> </div>	61,272	53,747	54,210	464	0.86%	
<div> <div></div> <div>417 - Street Improvements</div> </div>	211,127	223,697	242,049	18,352	8.20%	
<div> <div></div> <div>418 - Capital Equipment</div> </div>	88,292	93,999	121,897	27,899	29.68%	
<div> <div></div> <div>419 - Street Lights</div> </div>	339,951	27,157	58,787	31,630	116.47%	
<div> <div></div> <div>420 - 2021 Project - Storm Water/Street, Water, ...</div> </div>	1,133,543	1,010,598	717,988	(292,611)	-28.95%	⑤
<div> <div></div> <div>601 - Water</div> </div>	481,859	494,096	526,323	32,227	6.52%	
<div> <div></div> <div>602 - Waste Water</div> </div>	337,086	365,378	399,964	34,586	9.47%	
<div> <div></div> <div>603 - Water - USDA Reserve</div> </div>	162,062	165,529	175,930	10,401	6.28%	
<div> <div></div> <div>604 - Waste Water - USDA Reserve</div> </div>	32,025	32,725	34,825	2,100	6.42%	
<div> <div></div> <div>Total</div> </div>	\$ 4,396,099	\$ 4,111,252	\$ 4,217,859	\$ 106,607	2.59%	

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 Club for new water pump for \$14,000.
③	Increase in cash due to Welle County Acres lot sales.
④	Decrease in cash due to 2024B Bond principal and interest payments; funds will be replenished with December tax settlement.
⑤	Decrease in cash due to payments to Kuechle Underground for Welle Country Acres project.

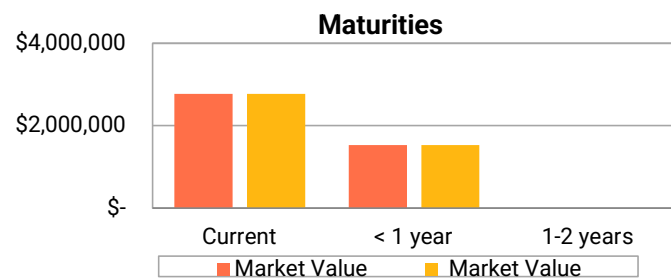
City of Freeport, Minnesota
Schedule of Investments
For the Month Ending
September 30, 2025

ATTACHMENT C

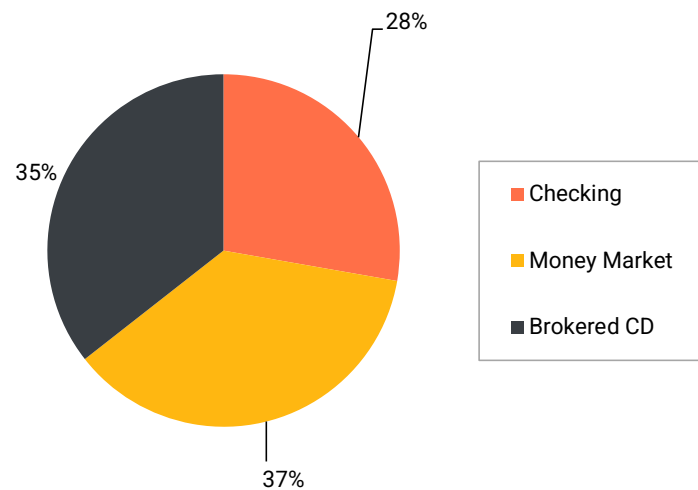
FDIC	Identification (CUSIP or Acct #)	Institution	Description	Type	Market Value 1/1/2025	Deposits - Purchases	Expenditures - Sales	Transfers	Interest	Unadjusted Market Value 9/30/2025	Market Value 9/30/2025	Unrealized Gain / Loss
	00-004-2	Freeport State Bank	Checking	Checking	\$ 2,994,471.44	\$ 1,815,539.78	\$ (1,126,452.58)	\$ (2,501,869.86)	\$ 10,476.09	\$ 1,192,164.87	\$ 1,192,164.87	\$ -
	1691	Freeport State Bank	Money Market	Money Market	-	-	-	1,501,869.86	11,252.94	1,513,122.80	1,513,122.80	-
	239464	Freeport State Bank	CD	Brokered CD	258,825.35	-	(261,695.83)	-	2,870.48	0.00	-	(0.00)
	239505	Freeport State Bank	CD	Brokered CD	263,035.62	-	-	-	-	263,035.62	263,035.62	-
	239570	Freeport State Bank	CD	Brokered CD	523,977.50	-	(527,853.50)	-	3,876.00	-	-	-
	239464	Freeport State Bank	CD	Brokered CD	-	261,695.83	(263,631.66)	-	1,935.83	0.00	-	(0.00)
	239707	Freeport State Bank	CD	Brokered CD	-	250,000.00	-	-	-	250,000.00	250,000.00	-
	239754	Freeport State Bank	CD	Brokered CD	-	-	(251,869.86)	250,000.00	1,869.86	0.00	-	(0.00)
	239755	Freeport State Bank	CD	Brokered CD	-	-	-	250,000.00	-	250,000.00	250,000.00	-
	239756	Freeport State Bank	CD	Brokered CD	-	263,631.66	-	-	-	263,631.66	263,631.66	-
	239778	Freeport State Bank	CD	Brokered CD	-	-	-	250,000.00	-	250,000.00	250,000.00	-
	239779	Freeport State Bank	CD	Brokered CD	-	-	-	250,000.00	-	250,000.00	250,000.00	-
					4,040,309.91	2,590,867.27	(2,431,503.43)	-	32,281.20	4,231,954.95	4,231,954.95	(0.00)
		Magnifi Financial	Money Market	Money Market	60,196.89	-	-	-	386.36	60,583.25	60,583.25	-
		Magnifi Financial	Money Market Share	Money Market	35.08	132.12	-	-	0.02	167.22	167.22	-
					60,231.97	132.12	-	-	386.38	60,750.47	60,750.47	-
		Total Cash and Investments			\$ 4,100,541.88	\$ 2,590,999.39	\$ (2,431,503.43)	\$ -	\$ 32,667.58	\$ 4,292,705.42	\$ 4,292,705.42	\$ (0.00)
									Deposits in Transit-GF	\$ (41.81)		
									Outstanding Checks-GF	(74,804.54)		
									Reconciled Balance	<u>\$ 4,217,859.07</u>		

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

ATTACHMENT C



Maturity	Unadjusted Market Value 9/30/2025	Market Value 9/30/2025	Variance 9/30/2025
Current	\$ 2,766,038.14	\$ 2,766,038.14	\$ -
< 1 year	1,526,667.28	1,526,667.28	-
1-2 years	-	-	-
2-3 years	-	-	-
3-5 years	-	-	-
5+ years	-	-	-
	<u>\$ 4,292,705.42</u>	<u>\$ 4,292,705.42</u>	<u>\$ -</u>



Weighted average Rate of return	3.03%	9/30/2025
Average Maturity (years)	-	9/30/2025

Investment Type	Market Value 9/30/2025
Checking	\$ 1,192,164.87
Money Market	1,573,873.27
Brokered CD	1,526,667.28
	<u>\$ 4,292,705.42</u>

Operating Account	
O/S Deposits	\$ (41.81)
O/S Checks	<u>(74,804.54)</u>
Reconciled Balance	<u>\$ 4,217,859.07</u>

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

	2025 Annual Budget	YTD Budget 9/30/2025	YTD Actual Thru 9/30/2025	Variance - Favorable (Unfavorable)	Percent Received or Expended Based on Budget Thru September	
<input type="checkbox"/> Revenues						
<input type="checkbox"/> Intergovernmental	\$ 31,000	\$ 23,250	\$ 11,259	\$ (11,991)	48.42%	①
<input type="checkbox"/> Charges for service	123,704	92,778	115,113	22,335	124.07%	②
<input type="checkbox"/> Contributions and donations	5,000	3,750	24,872	21,122	663.26%	③
<input type="checkbox"/> Interest earnings	2,500	1,875	2,132	257	113.70%	
Revenues Total	\$ 162,204	\$ 121,653	\$ 153,375	\$ 31,722	126.08%	
<input type="checkbox"/> Expenses						
<input type="checkbox"/> Salaries	\$ 39,380	\$ 29,535	\$ (9)	\$ 29,544	-0.03%	④
<input type="checkbox"/> Operating supplies	11,000	8,250	7,771	479	94.19%	
<input type="checkbox"/> Repair and maintenance	0	0	111	(111)	0.00%	
<input type="checkbox"/> Utilities	7,600	5,700	5,861	(161)	102.83%	
<input type="checkbox"/> Uniforms	3,500	2,625	0	2,625	0.00%	
<input type="checkbox"/> Vehicles & equipment	9,500	7,125	5,949	1,176	83.49%	
<input type="checkbox"/> Training, dues & subscriptions	9,585	7,189	7,041	148	97.95%	
<input type="checkbox"/> Insurance	16,000	12,000	9,038	2,962	75.32%	
<input type="checkbox"/> Professional services	7,700	5,775	9,876	(4,101)	171.01%	
<input type="checkbox"/> Miscellaneous expenses	34,000	25,500	16,630	8,870	65.22%	
Expenses Total	\$ 138,265	\$ 103,699	\$ 62,268	\$ 41,431	60.05%	
<input type="checkbox"/> Other Financing Sources						
<input type="checkbox"/> Transfers In	\$ 48,554	\$ 36,416	\$ 43,417	\$ 7,002	119.23%	
<input type="checkbox"/> Transfers Out	72,493	54,370	54,369	(1)	100.00%	
Other Financing Sources Total	\$ (23,939)	\$ (17,954)	\$ (10,952)	\$ 7,002	61.00%	
<input type="checkbox"/> Total	\$ 0	\$ 0	\$ 80,155	\$ 80,155	0.00%	

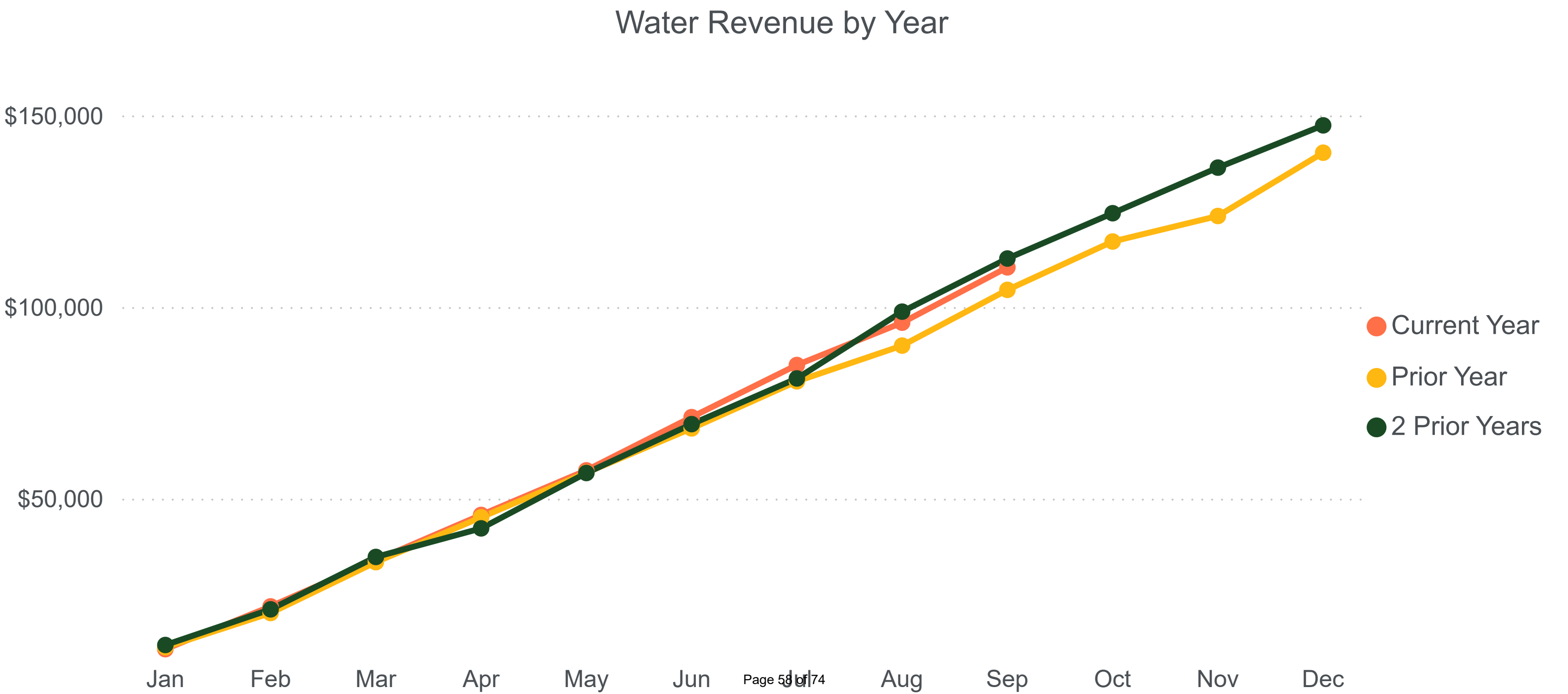
Explanation of Items Percentage Received/Expended Less than 80% or
Greater than 120% and \$ Variance Greater than \$10,000.

Number Comment
▲

①	Fire state aid typically received in October.
②	Variance due to receiving fire service contract payments.
③	Variance due to receiving donation from the Lions Club for new water pump for \$14,000.
④	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 Nine Months Ended September 30, 2025

	2025 Annual Budget	Amount YTD PY 9/30/2024	Amount YTD 9/30/2025	YOY Variance 9/30/2025	CY as a Percent of PY 9/30/2025
<input type="checkbox"/> Revenues					
<input type="checkbox"/> Charges for services	\$ 146,200	\$ 105,176	\$ 119,506	\$ 14,329	113.62%
<input type="checkbox"/> Property taxes & special assessments	0	9,030	8,409	(621)	93.12%
<input type="checkbox"/> Interest earnings	4,000	3,965	4,124	159	104.01%
<input type="checkbox"/> Miscellaneous revenues	0	0	15,789	15,789	0.00% ①
Total Revenues	\$ 150,200	\$ 118,171	\$ 147,827	\$ 29,656	125.10%
<input type="checkbox"/> Expenses					
<input type="checkbox"/> Supplies	\$ 3,500	\$ 1,386	\$ 1,339	\$ 47	96.62%
<input type="checkbox"/> Other services and charges	5,550	6,379	6,484	(105)	101.65%
<input type="checkbox"/> Repair and maintenance	2,500	0	0	0	0.00%
<input type="checkbox"/> Utilities	7,050	4,213	4,804	(591)	114.04%
<input type="checkbox"/> Training, dues & subscriptions	7,370	5,861	4,740	1,121	80.87%
<input type="checkbox"/> Depreciation	85,000	54,308	63,750	(9,442)	117.39%
<input type="checkbox"/> Insurance	1,575	974	4,517	(3,542)	463.58%
<input type="checkbox"/> Bond principal	44,000	0	0	0	0.00%
<input type="checkbox"/> Bond interest	26,169	27,030	26,110	920	96.60%
Total Expenses	\$ 182,714	\$ 100,150	\$ 111,743	\$ (11,593)	\$ 111.58%
<input type="checkbox"/> Other Financing Sources					
<input type="checkbox"/> Transfers Out	\$ 54,867	\$ 41,150	\$ 41,151	\$ (1)	100.00%
Other Financing Sources Total	\$ 54,867	\$ 41,150	\$ 41,151	\$ (1)	100.00%
<input type="checkbox"/> Total	\$ (87,381)	\$ (23,130)	\$ (5,067)	\$ 18,063	\$ 21.91%



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

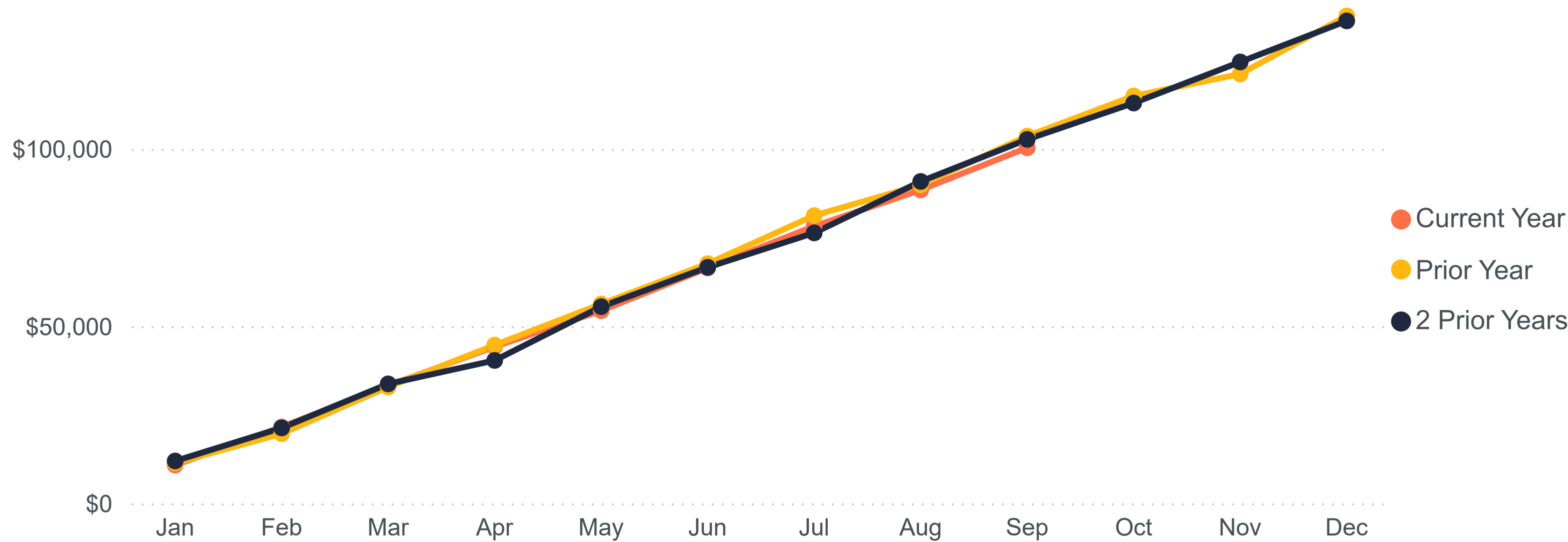
Number Comment

①	Variance due to receiving one time check from Regions for \$11,588 for MRWFA Series 2023 rebate.
---	--

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

	2025 Annual Budget	Amount YTD PY 9/30/2024	Amount YTD 9/30/2025	YOY Variance 9/30/2025	CY as a Percent of PY 9/30/2025
<input type="checkbox"/> Revenues					
<input type="checkbox"/> Charges for services	\$ 145,000	\$ 103,617	\$ 100,326	\$ (3,290)	96.82%
<input type="checkbox"/> Connection charges	1,200	0	7,200	7,200	0.00%
<input type="checkbox"/> Interest earnings	1,500	2,735	3,280	545	119.94%
Revenues Total	\$ 147,700	\$ 106,352	\$ 110,807	\$ 4,455	104.19%
<input type="checkbox"/> Expenses					
<input type="checkbox"/> Supplies	\$ 3,800	\$ 3,780	\$ 9,289	\$ (5,508)	245.72%
<input type="checkbox"/> Other services and charges	4,000	2,427	1,584	844	65.24%
<input type="checkbox"/> Repair and maintenance	21,000	6,536	12,990	(6,454)	198.74%
<input type="checkbox"/> Utilities	1,275	532	699	(167)	131.44%
<input type="checkbox"/> Training, dues & subscriptions	2,425	1,701	691	1,010	40.63%
<input type="checkbox"/> Depreciation	85,000	47,222	63,750	(16,528)	135.00% ①
<input type="checkbox"/> Insurance	1,575	1,231	1,251	(20)	101.64%
<input type="checkbox"/> Miscellaneous Expenses	0	1,438	444	994	30.88%
Expenses Total	\$ 119,075	\$ 64,867	\$ 90,697	\$ (25,831)	\$ 139.82%
<input type="checkbox"/> Other Financing Sources					
<input type="checkbox"/> Transfers Out	\$ 43,800	\$ 32,850	\$ 32,850	\$ 0	100.00%
Other Financing Sources Total	\$ 43,800	\$ 32,850	\$ 32,850	\$ 0	100.00%
<input type="checkbox"/> Total	\$ (15,175)	\$ 8,635	\$ (12,741)	\$ (21,375)	\$ -147.55%

Waste 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.
---	--

10/28/25
08:35:34

CITY OF FREEPORT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 9 / 25

Page: 1 of 3
Report ID: B110C

Fund	Account	Recei ved			Revenue		%
		Current Month	Recei ved YTD	Estimated Revenue	To Be Recei ved	Recei ved	
101 General Fund							
31000 General Property Taxes							
31000	General Property Taxes	0.00	180,775.96	293,716.00	112,940.04	62 %	
	Account Group Total :	0.00	180,775.96	293,716.00	112,940.04	62 %	
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	300.00	0.00	-300.00	%	
	Account Group Total :	150.00	300.00	0.00	-300.00	%	
32100 Liquor Licenses							
32100	Liquor Licenses	0.00	8,085.00	8,100.00	15.00	100 %	
	Account Group Total :	0.00	8,085.00	8,100.00	15.00	100 %	
32200 Special Events							
32210	Building Permits	7,498.38	36,219.31	15,000.00	-21,219.31	241 %	
32225	Rental Permits	0.00	520.00	850.00	330.00	61 %	
32230	Zoning Permit	0.00	375.00	300.00	-75.00	125 %	
32231	Pet License	0.00	20.00	50.00	30.00	40 %	
	Account Group Total :	7,498.38	37,134.31	16,200.00	-20,934.31	229 %	
32300 Gambling Licenses							
32300	Gambling Licenses	50.00	250.00	250.00	0.00	100 %	
	Account Group Total :	50.00	250.00	250.00	0.00	100 %	
33400 State Grants & Aid/PERA							
33400	State Grants & Aid/PERA	0.00	5,088.50	410.00	-4,678.50	*** %	
33401	LGA (Local Gov't Aid)	0.00	72,286.50	144,442.00	72,155.50	50 %	
33402	HACA (Homestead Credit)	0.00	0.00	1,000.00	1,000.00	0 %	
	Account Group Total :	0.00	77,375.00	145,852.00	68,477.00	53 %	
34000 Charges for Services							
34000	Charges for Services	20.00	190.00	150.00	-40.00	127 %	
	Account Group Total :	20.00	190.00	150.00	-40.00	127 %	
35100 Fines							
35100	Fines	10.00	173.29	1,000.00	826.71	17 %	
	Account Group Total :	10.00	173.29	1,000.00	826.71	17 %	
36200 Miscellaneous Revenues							
36200	Miscellaneous Revenues	350.00	10,384.81	0.00	-10,384.81	%	
36210	Interest Earnings	988.78	6,640.49	4,000.00	-2,640.49	166 %	
36220	Rents and Royalties	0.00	0.00	1,500.00	1,500.00	0 %	
36230	Donations - Private	0.00	1,000.00	0.00	-1,000.00	%	
36240	Insurance Claims	0.00	31,476.50	0.00	-31,476.50	%	
36250	Insurance Dividends	0.00	0.00	2,000.00	2,000.00	0 %	
	Account Group Total :	1,338.78	49,501.80	7,500.00	-42,001.80	660 %	

10/28/25
08:35:34

CITY OF FREEPORT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 9 / 25

Page: 2 of 3
Report ID: B110C

Fund	Account	Recei ved			Revenue		%
		Current Month	Recei ved YTD	Estimated Revenue	To Be Recei ved	Recei ved	
101 General Fund							
39100 Transfer From AFSA							
39100	Transfer From AFSA	875.00	2,625.00	3,500.00	875.00	75 %	
	Account Group Total :	875.00	2,625.00	3,500.00	875.00	75 %	
39500 Transfer from EDA							
39500	Transfer from EDA	1,250.00	3,750.00	5,000.00	1,250.00	75 %	
	Account Group Total :	1,250.00	3,750.00	5,000.00	1,250.00	75 %	
39700 Transfer from Water							
39700	Transfer from Water	10,250.00	30,750.00	41,000.00	10,250.00	75 %	
	Account Group Total :	10,250.00	30,750.00	41,000.00	10,250.00	75 %	
39800 Transfer From WasteWater							
39800	Transfer From WasteWater	10,250.00	30,750.00	41,000.00	10,250.00	75 %	
	Account Group Total :	10,250.00	30,750.00	41,000.00	10,250.00	75 %	
	Fund Total :	31,692.16	421,660.36	568,268.00	146,607.64	74 %	
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	11,258.73	5,000.00	-6,258.73	225 %	
	Account Group Total :	0.00	11,258.73	31,000.00	19,741.27	36 %	
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	1,455.00	9,092.50	15,000.00	5,907.50	61 %	
	Account Group Total :	1,455.00	115,112.50	123,704.00	8,591.50	93 %	
36200 Miscellaneous Revenues							
36210	Interest Earnings	385.26	2,131.90	2,500.00	368.10	85 %	
36230	Donations - Private	0.00	24,872.09	5,000.00	-19,872.09	497 %	
	Account Group Total :	385.26	27,003.99	7,500.00	-19,503.99	360 %	
39400 Transfer from General							
39400	Transfer from General	12,139.00	43,417.00	48,554.00	5,137.00	89 %	
	Account Group Total :	12,139.00	43,417.00	48,554.00	5,137.00	89 %	
	Fund Total :	13,979.26	196,792.22	210,758.00	13,965.78	93 %	

10/28/25
08:35:34

CITY OF FREEPORT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 9 / 25

Page: 3 of 3
Report ID: B110C

Fund	Account	Recei ved		Esti mated Revenue	Revenue	
		Current Month	Recei ved YTD		To Be Recei ved	% Recei ved
601 Water						
31300 General Sales and Use Tax						
	31300 General Sales and Use Tax	96.48	764.32	0.00	-764.32	%
	Account Group Total :	96.48	764.32	0.00	-764.32	%
33400 State Grants & Aid/PERA						
	33400 State Grants & Aid/PERA	0.00	2,100.00	0.00	-2,100.00	%
	Account Group Total :	0.00	2,100.00	0.00	-2,100.00	%
34000 Charges for Services						
	34000 Charges for Services	14,428.48	110,341.23	145,000.00	34,658.77	76 %
	34050 Hook-up fee	1,200.00	8,400.00	1,200.00	-7,200.00	700 %
	Account Group Total :	15,628.48	118,741.23	146,200.00	27,458.77	81 %
36100 Special Assessments						
	36100 Special Assessments	0.00	8,408.62	0.00	-8,408.62	%
	Account Group Total :	0.00	8,408.62	0.00	-8,408.62	%
36200 Miscellaneous Revenues						
	36200 Miscellaneous Revenues	0.00	13,688.67	0.00	-13,688.67	%
	36210 Interest Earnings	752.28	4,123.91	4,000.00	-123.91	103 %
	Account Group Total :	752.28	17,812.58	4,000.00	-13,812.58	445 %
	Fund Total :	16,477.24	147,826.75	150,200.00	2,373.25	98 %
602 Waste Water						
34000 Charges for Services						
	34000 Charges for Services	11,898.26	100,326.38	145,000.00	44,673.62	69 %
	34050 Hook-up fee	1,200.00	7,200.00	1,200.00	-6,000.00	600 %
	Account Group Total :	13,098.26	107,526.38	146,200.00	38,673.62	74 %
36200 Miscellaneous Revenues						
	36210 Interest Earnings	572.41	3,280.45	1,500.00	-1,780.45	219 %
	Account Group Total :	572.41	3,280.45	1,500.00	-1,780.45	219 %
	Fund Total :	13,670.67	110,806.83	147,700.00	36,893.17	75 %
	Grand Total :	75,819.33	877,086.16	1,076,926.00	199,839.84	81 %

CITY OF FREEPORT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 9 / 25

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	183.00	258.31	600.00	600.00	341.69	43%
	210 Operating Supplies	206.29	1,326.99	2,700.00	2,700.00	1,373.01	49%
	220 Repair & Maint. Supplies	0.00	1,580.50	1,200.00	1,200.00	-380.50	132%
	300 Professional Services	10,872.00	95,676.47	140,000.00	140,000.00	44,323.53	68%
	302 Legal Consulting	852.50	3,555.50	4,500.00	4,500.00	944.50	79%
	305 Legal Prosecution	0.00	800.00	1,500.00	1,500.00	700.00	53%
	320 Telephone	139.58	1,267.48	1,800.00	1,800.00	532.52	70%
	335 Mileage & Reimb Exp	0.00	291.20	600.00	600.00	308.80	49%
	340 Advertising	515.00	4,560.00	0.00	0.00	-4,560.00	0%
	350 Notices & Publication	0.00	1,240.70	1,200.00	1,200.00	-40.70	103%
	361 Liability Insurance	2,258.36	6,775.08	7,140.00	7,140.00	364.92	95%
	366 Insurance Claims	-53.27	61,260.47	0.00	0.00	-61,260.47	0%
	381 Electric	154.50	1,777.65	3,000.00	3,000.00	1,222.35	59%
	410 Rentals	170.86	1,552.20	1,600.00	1,600.00	47.80	97%
	430 Miscellaneous	0.00	641.28	2,500.00	2,500.00	1,858.72	26%
	433 Dues	1.00	686.50	4,500.00	4,500.00	3,813.50	15%
	434 League Dues	0.00	1,018.00	900.00	900.00	-118.00	113%
	Account Total:	15,299.82	184,268.33	173,740.00	173,740.00	-10,528.33	106%
	Account Group Total:	15,299.82	184,268.33	173,740.00	173,740.00	-10,528.33	106%
41100 Legislative (Council/Board)							
41100 Legislative (Council/Board)							
	100 Wages and Salaries	0.00	2,760.00	6,000.00	6,000.00	3,240.00	46%
	121 Cities FICA 6.2%	0.00	171.12	372.00	372.00	200.88	46%
	122 Cities Share MED 1.45%	0.00	40.02	87.00	87.00	46.98	46%
	360 Workers Comp Insurance	3.98	111.98	100.00	100.00	-11.98	112%
	Account Total:	3.98	3,083.12	6,559.00	6,559.00	3,475.88	47%
	Account Group Total:	3.98	3,083.12	6,559.00	6,559.00	3,475.88	47%
41300 Executive (Mayor/Manager)							
41300 Executive (Mayor/Manager)							
	100 Wages and Salaries	0.00	1,280.00	2,880.00	2,880.00	1,600.00	44%
	121 Cities FICA 6.2%	0.00	79.36	179.00	179.00	99.64	44%
	122 Cities Share MED 1.45%	0.00	18.56	42.00	42.00	23.44	44%
	330 Training	0.00	760.64	1,000.00	1,000.00	239.36	76%
	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	2,168.56	4,636.00	4,636.00	2,467.44	47%
	Account Group Total:	0.00	2,168.56	4,636.00	4,636.00	2,467.44	47%
41400 Clerk							
41400 Clerk							
	100 Wages and Salaries	5,093.50	46,049.65	58,338.00	58,338.00	12,288.35	79%
	103 Assistant's Wages	1,323.00	12,796.33	19,860.00	19,860.00	7,063.67	64%
	120 Cities Share PERA	424.21	6,020.92	5,865.00	5,865.00	-155.92	103%
	121 Cities FICA 6.2%	350.71	3,319.51	4,848.00	4,848.00	1,528.49	68%
	122 Cities Share MED 1.45%	82.02	776.36	1,134.00	1,134.00	357.64	68%
	131 Life Insurance	0.00	0.00	20.00	20.00	20.00	0%

10/28/25
08:36:39

CITY OF FREEPORT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 9 / 25

Page: 2 of 6
Report ID: B100C

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
101 General Fund						
330 Training	0.00	2,492.11	1,285.00	1,285.00	-1,207.11	194%
335 Mileage & Reimb Exp	0.00	138.60	800.00	800.00	661.40	17%
360 Workers Comp Insurance	15.92	447.90	400.00	400.00	-47.90	112%
433 Dues	0.00	0.00	50.00	50.00	50.00	0%
Account Total:	7,289.36	72,041.38	92,600.00	92,600.00	20,558.62	78%
41450 Elections						
105 Misc Compensation	0.00	30.00	2,000.00	2,000.00	1,970.00	2%
210 Operating Supplies	0.00	0.00	1,800.00	1,800.00	1,800.00	0%
335 Mileage & Reimb Exp	0.00	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:	0.00	30.00	4,400.00	4,400.00	4,370.00	1%
Account Group Total:	7,289.36	72,071.38	97,000.00	97,000.00	24,928.62	74%
41500 Auditor						
41500 Auditor						
300 Professional Services	0.00	0.00	500.00	500.00	500.00	0%
301 Audit	0.00	26,310.00	21,500.00	21,500.00	-4,810.00	122%
Account Total:	0.00	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:	0.00	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	773.64	1,890.43	300.00	300.00	-1,590.43	630%
Account Total:	773.64	18,956.92	5,300.00	5,300.00	-13,656.92	358%
Account Group Total:	773.64	22,940.92	5,300.00	5,300.00	-17,640.92	433%
42200 Fire & Rescue						
42200 Fire & Rescue						
700 Transfers	12,139.00	36,417.00	48,554.00	48,554.00	12,137.00	75%
Account Total:	12,139.00	36,417.00	48,554.00	48,554.00	12,137.00	75%
Account Group Total:	12,139.00	36,417.00	48,554.00	48,554.00	12,137.00	75%

CITY OF FREEPORT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 9 / 25

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	3,867.14	41,108.47	58,038.00	58,038.00	16,929.53	71%
103	Assistant's Wages	760.00	5,735.00	32,136.00	32,136.00	26,401.00	18%
105	Misc Compensation	692.30	6,507.62	9,000.00	9,000.00	2,492.38	72%
120	Cities Share PERA	347.04	3,350.86	6,763.00	6,763.00	3,412.14	50%
121	Cities FICA 6.2%	376.92	3,643.37	5,591.00	5,591.00	1,947.63	65%
122	Cities Share MED 1.45%	88.16	852.32	1,308.00	1,308.00	455.68	65%
131	Life Insurance	1.60	16.60	20.00	20.00	3.40	83%
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	179.10	5,038.78	4,500.00	4,500.00	-538.78	112%
	Account Total:	6,312.26	66,698.53	117,676.00	117,676.00	50,977.47	57%
	Account Group Total:	6,312.26	66,698.53	117,676.00	117,676.00	50,977.47	57%
43100 Highways, Streets & Roadways							
43100 Highways, Streets & Roadways							
210	Operating Supplies	665.00	5,234.75	2,000.00	2,000.00	-3,234.75	262%
215	Gas & Oil	418.28	4,012.69	5,800.00	5,800.00	1,787.31	69%
220	Repair & Maint. Supplies	104.67	3,369.98	5,000.00	5,000.00	1,630.02	67%
225	Street Materials	0.00	662.20	14,000.00	14,000.00	13,337.80	5%
311	Outside Maintenance	16,850.00	17,163.02	15,000.00	15,000.00	-2,163.02	114%
320	Telephone	28.34	305.01	500.00	500.00	194.99	61%
361	Liability Insurance	938.06	2,814.24	2,835.00	2,835.00	20.76	99%
366	Insurance Claims	839.83	17,735.50	0.00	0.00	-17,735.50	0%
381	Electric	104.84	971.22	1,400.00	1,400.00	428.78	69%
382	Heating Gas	54.96	2,538.85	3,000.00	3,000.00	461.15	85%
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	31.45	95.45	100.00	100.00	4.55	95%
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%
510	Capital Expenditures	14,750.00	14,750.00	0.00	0.00	-14,750.00	0%
700	Transfers	0.00	7,000.00	0.00	0.00	-7,000.00	0%
	Account Total:	34,785.43	78,124.20	55,895.00	55,895.00	-22,229.20	140%
43160 Street Lighting							
311	Outside Maintenance	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
381	Electric	1,311.03	10,591.37	20,000.00	20,000.00	9,408.63	53%
	Account Total:	1,311.03	10,591.37	21,000.00	21,000.00	10,408.63	50%
	Account Group Total:	36,096.46	88,715.57	76,895.00	76,895.00	-11,820.57	115%
45200 Parks							
45200 Parks							
210	Operating Supplies	0.00	429.97	500.00	500.00	70.03	86%
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	6,410.28	6,458.00	6,458.00	47.72	99%

CITY OF FREEPORT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 9 / 25

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Avai lable Appropriation	% Committed
101 General Fund							
	Account Total :	2,136.76	9,148.98	9,958.00	9,958.00	809.02	92%
	Account Group Total :	2,136.76	9,148.98	9,958.00	9,958.00	809.02	92%
	Fund Total :	80,051.28	516,110.64	568,268.00	568,268.00	52,157.36	91%
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	0.00	73.00	0.00	0.00	-73.00	0%
	210 Operating Supplies	741.35	6,025.21	6,500.00	6,500.00	474.79	93%
	215 Gas & Oil	71.09	1,672.62	4,500.00	4,500.00	2,827.38	37%
	220 Repair & Maint. Supplies	110.72	110.72	0.00	0.00	-110.72	0%
	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	86.88	782.52	1,300.00	1,300.00	517.48	60%
	330 Training	0.00	4,900.00	5,085.00	5,085.00	185.00	96%
	332 State/Chief Conference	1,125.00	1,525.00	1,200.00	1,200.00	-325.00	127%
	333 Physicals	0.00	169.25	300.00	300.00	130.75	56%
	335 Mileage & Reimb Exp	40.00	112.00	2,000.00	2,000.00	1,888.00	6%
	360 Workers Comp Insurance	199.00	5,598.75	12,000.00	12,000.00	6,401.25	47%
	361 Liability Insurance	1,146.55	3,439.65	4,000.00	4,000.00	560.35	86%
	381 Electric	290.42	2,585.96	3,000.00	3,000.00	414.04	86%
	382 Heating Gas	33.34	1,736.67	2,500.00	2,500.00	763.33	69%
	383 Garbage	0.00	0.00	200.00	200.00	200.00	0%
	384 Water	0.00	756.14	600.00	600.00	-156.14	126%
	401 Truck Repairs	3,039.32	5,948.74	8,000.00	8,000.00	2,051.26	74%
	430 Miscellaneous	0.00	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	2,625.00	3,500.00	3,500.00	875.00	75%
	710 Residual Equity Transfers	17,248.00	51,744.00	68,993.00	68,993.00	17,249.00	75%
	Account Total :	25,006.67	116,636.95	210,758.00	210,758.00	94,121.05	55%
	Account Group Total :	25,006.67	116,636.95	210,758.00	210,758.00	94,121.05	55%
	Fund Total :	25,006.67	116,636.95	210,758.00	210,758.00	94,121.05	55%

CITY OF FREEPORT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 9 / 25

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Avai lable Appropriation	% Committed
601 Water						
43200 Sanitation						
43225 Water						
200 Postage	17.31	824.51	1,000.00	1,000.00	175.49	82%
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	44.55	155.95	500.00	500.00	344.05	31%
311 Outside Maintenance	0.00	0.00	2,000.00	2,000.00	2,000.00	0%
320 Telephone	-1,007.44	203.17	300.00	300.00	96.83	68%
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	1,029.30	1,029.30	700.00	700.00	-329.30	147%
361 Liability Insurance	330.07	990.14	1,575.00	1,575.00	584.86	63%
366 Insurance Claims	0.00	3,526.38	0.00	0.00	-3,526.38	0%
381 Electric	446.45	4,579.73	6,500.00	6,500.00	1,920.27	70%
420 Depreciation	21,250.00	63,750.00	85,000.00	85,000.00	21,250.00	75%
430 Miscellaneous	20.90	20.90	250.00	250.00	229.10	8%
431 Permits/License	0.00	2,592.60	3,500.00	3,500.00	907.40	74%
433 Dues	397.63	942.87	2,500.00	2,500.00	1,557.13	38%
440 Chemical Purification	1,998.26	5,449.65	5,000.00	5,000.00	-449.65	109%
450 Sales Tax	-395.00	878.00	0.00	0.00	-878.00	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	0.00	26,110.00	26,169.00	26,169.00	59.00	100%
700 Transfers	13,717.00	41,151.00	54,867.00	54,867.00	13,716.00	75%
Account Total:	37,849.03	152,893.95	237,581.00	237,581.00	84,687.05	64%
Account Group Total:	37,849.03	152,893.95	237,581.00	237,581.00	84,687.05	64%
Fund Total:	37,849.03	152,893.95	237,581.00	237,581.00	84,687.05	64%
602 Waste Water						
43200 Sanitation						
43250 Sewage Collection and Disposal						
200 Postage	0.00	718.00	800.00	800.00	82.00	90%
210 Operating Supplies	1,743.73	8,570.73	3,000.00	3,000.00	-5,570.73	286%
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	9,090.81	12,989.84	20,000.00	20,000.00	7,010.16	65%
320 Telephone	21.87	203.20	275.00	275.00	71.80	74%
330 Training	0.00	175.00	250.00	250.00	75.00	70%
361 Liability Insurance	416.93	1,250.79	1,575.00	1,575.00	324.21	79%
381 Electric	89.24	496.10	1,000.00	1,000.00	503.90	50%
420 Depreciation	21,250.00	63,750.00	85,000.00	85,000.00	21,250.00	75%
430 Miscellaneous	20.91	444.14	0.00	0.00	-444.14	0%
431 Permits/License	0.00	23.00	475.00	475.00	452.00	5%
433 Dues	397.64	492.93	1,700.00	1,700.00	1,207.07	29%
460 Lab Testing	322.91	1,558.70	1,500.00	1,500.00	-58.70	104%
700 Transfers	10,950.00	32,850.00	43,800.00	43,800.00	10,950.00	75%

10/28/25
08:36:39

CITY OF FREEPORT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 9 / 25

Page: 6 of 6
Report ID: B100C

Fund	Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Avai l a b l e Appropriation	% Commi tted
602 Waste Water								
		Account Total :	44,304.04	123,547.43	162,875.00	162,875.00	39,327.57	76%
		Account Group Total :	44,304.04	123,547.43	162,875.00	162,875.00	39,327.57	76%
		Fund Total :	44,304.04	123,547.43	162,875.00	162,875.00	39,327.57	76%
		Grand Total :	187,211.02	909,188.97	1,179,482.00	1,179,482.00	270,293.03	77%

Memo

From: Jon Nelson, Clerk-Treasurer

To: Freeport City Council

Date: 11/25/25

Re: Beutz Radiator Property Usage

Beutz Radiator shop has sold and the current owner wants to use it as storage/personal shop. This is not an acceptable use as the property was rezoned to R-1 by Ordinance 2019-03. EDA members had the idea to explore a conditional use permit, but there is not a conditional use that fits. Rezoning back to commercial is an option to explore. Prepare to discuss taking action on this situation.

Memo

From: Jon Nelson, Clerk-Treasurer

To: Freeport City Council

Date: 11/25/25

Re: CSAH Sidewalk Snow Removal

As agreed upon in Resolution 2025-11, the City is responsible for clearing snow on the new sidewalk for the portion that is in MnDOT's right-of-way:

5.2. Sidewalks. Maintenance of any sidewalk construction, including stamped and colored concrete sidewalk (if any) and pedestrian ramps. Maintenance includes, but is not limited to, snow, ice, and debris removal, patching, crack repair, panel replacement, cross street pedestrian crosswalk markings, vegetation control of boulevards (if any), and any other maintenance activities necessary to perpetuate the sidewalks in a safe, useable, and aesthetically acceptable condition.

The State will maintain crosswalks at ramps which intersect with City roads.

And we are also responsible for at least the portion of sidewalk that runs along the park property.

We should also discuss if we should consider this sidewalk a priority route that the City will maintain even on residents' property.

Our current equipment is too large to use on the sidewalk per discussion with Engineer Blommel, and the Turf Cat broom will be insufficient.

Prepare to discuss options for snow removal on the new sidewalk.



Memo

From: Jon Nelson, Clerk-Treasurer

To: Freeport City Council

Date: 11/21/25

Re: Property Line Correction for Hennen Flooring and Hiltner Companies

A land survey of the Hennen Flooring property was conducted and found that a portion of the Hiltner Companies building lies on Hennen's property. Hennen & Hiltner have agreed to a quit claim deed to correct the property lines so that the Hiltner building will no longer be on the Hennen property. A City resolution is required to file the changes with Stearns County.

Recommendation: Approve Resolution 2025-15.



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

RESOLUTION 2025-15

A RESOLUTION APPROVING PROPERTY LINE CORRECTION BETWEEN PARCEL 54.32206.0000 AND PARCEL 54.32205.0000 WITHIN THE CITY OF FREEPORT

WHEREAS, A survey of parcel 54.32206.0000 found that the building on parcel 54.32205.0000 encroaches parcel 54.32206.0000;

WHEREAS, owners of said properties have requested to file a quit claim deed to correct the property line so that the building on parcel 54.32205.0000 is no longer encroaching parcel 54.32206.0000;

WHEREAS, a resolution is needed to record such findings and changes to Stearns County.

THEREFORE, BE IT RESOLVED, that the Freeport City Council approves the correction to the recording of the property line between parcel 54.32205.0000 and parcel 54.32206.0000 within the City of Freeport as proposed within the quit claim deed.

DATED THIS 25th DAY OF November, 2025.

Michael Eveslage, Mayor

ATTEST: _____

Jon Nelson, Clerk-Treasurer