



## **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](http://www.freeportmn.org)

**February 24, 2026**

Public Hearing for 2026 Construction Project – Freeport City Hall – 6:00 pm  
Regular Meeting – Freeport City Hall – 7:00 pm

### **Public Hearing**

#### 2026 Construction Project

- a. Resolution 2026-05 – Ordering Improvement and Preparation of Plans (1)

### **Regular Meeting**

- I. Call to Order
- II. Approve Agenda
- III. 2027 AFSA Budget Meeting (2-12)
- IV. Public Forum
- V. Consent Agenda
  - a. January 27, 2026 Council Meeting Minutes (13-15)
  - b. February 6, 2026 Special Meeting Minutes (16)
  - c. Claims Report (17-21)
  - d. Sheriff's Report (22)
- VI. Reports
  - a. Clerk-Treasurer Report (23)
  - b. Fire Department Report (N/A)
  - c. Public Works Report (24)
  - d. Engineer Report (25)
  - e. Attorney Report (N/A)
- VII. New Business
  - a. March Meeting Date Change (26)
  - b. Fourth Quarter Report – Abdo (27-52)
- VIII. Adjourn

Next Scheduled Meeting: March 31, 2026

**RESOLUTION 2026-05**

**RESOLUTION ORDERING IMPROVEMENT AND PREPRATION OF PLANS**

WHEREAS, a resolution of the city council adopted the 27th day of January, 2026, fixed a date for a council hearing on Improvement No. 2026-01, the proposed improvement the improvement of 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; and

WHEREAS, ten days' mailed notice and two weeks' published notice of the hearing was given, and the hearing was held thereon on the 24th day of February, 2026, at which all persons desiring to be heard were given an opportunity to be heard thereon,

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

1. Such improvement is necessary, cost-effective, and feasible as detailed in the feasibility report.
2. Such improvement is hereby ordered as proposed in the council resolution adopted 24th day of February, 2026.
3. The City Council has reviewed the proposed capital improvement and reported in writing to the Council its findings as to compliance of the proposed improvement with the comprehensive municipal plan.
4. Short Elliott Hendrickson, Inc is hereby designated as the engineer for this improvement. The engineer shall prepare plans and specifications for the making of such improvement.
5. The city council declares its official intent to reimburse itself for the costs of the improvement from the proceeds of tax exempt bonds.

DATED THIS 24<sup>TH</sup> DAY OF FEBRUARY, 2026.

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Michael Eveslage, Mayor

ATTEST:

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Jon Nelson, Clerk-Treasurer



# FREEPORT AREA FIRE SERVICE

104 4th Street NW, PO Box 151 • Freeport, MN 56331  
Phone: 320-836-2411 • Freeport City Hall Phone 320-836-2112

February 24, 2026

Dear Local Government Officials,

The annual meeting of the Area Fire Service Association will be held Tuesday, February 24th at 7:00 pm in Freeport City Hall (125 Main Street East). Along with this letter are the following materials for your review:

- Revenue Report (pg 2)
- Expenditure Report (pg 3)
- Cash Balance Report (pg 4)
- Equipment Funding Schedule (pg 5)
- Vehicle Funding Schedule (pg 6)
- Building Replacement (pg 7)
- Division of Costs among Townships & Cities (pg 8)
- 2024 Call Totals (pg 9)
- 2025 Call Totals (pg 10)
- Summary of Call Totals by Year (pg 11)

Feel free to contact me with any questions (see below for proposed meeting agenda).

Sincerely,

Jon Nelson, City of Freeport, Clerk-Treasurer  
[clerk@freeportmn.org](mailto:clerk@freeportmn.org)  
(320) 836-2112

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## Proposed Meeting Agenda

- I. Call to Order
- II. Roll Call
- III. New Business
  - a. 2025 Financial Report (unaudited)
  - b. 2027 Budget Approval
- IV. Adjourn

### Revenues (Actuals and Budgets)

<b>Fund Account</b>	<b>Account Description</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>2027 Budget</b>
225	33400 State Grants & Aid/PERA	22,581	25,799	30,511	26,000	27,000	33,000
225	33420 State Fire Dept Aid	13,029	5,250	12,784	5,000	5,500	5,500
225	34202 Fire Contract	94,775	98,754	102,705	102,704	106,788	108,346
225	34203 Fire Revenues	2,480	2,370	3,640	6,000	4,000	4,000
225	34205 Rescue Revenues	8,750	13,238	12,283	15,000	13,000	14,000
225	36200 Miscellaneous Revenues	522	15,176		-	-	-
225	36210 Interest Earnings	2,063	4,016	3,882	2,500	5,000	5,000
225	36230 Donations - Private	7,354	15,664	31,865	5,000	8,000	15,000
225	39400 Transfer from General	44,805	61,687	55,556	48,554	50,484	51,221
		<u>196,358</u>	<u>241,954</u>	<u>253,225</u>	<u>210,758</u>	<u>219,772</u>	<u>236,067</u>

## Expenses (Actual and Budget Amounts)

<b>Fund Account</b>	<b>Object</b>	<b>Object Description</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
225	42200	100 Wages and Salaries	4,880	4,880	4,880	4,880	4,880
225	42200	115 Training	15,106	13,910	11,214	15,000	15,000
225	42200	116 Fire Calls	5,298	6,038	5,239	7,000	7,000
225	42200	117 Rescue Calls	9,893	8,534	8,372	9,500	9,500
225	42200	121 Cities FICA 6.2%	1,859	1,714	1,834	2,400	2,400
225	42200	122 Cities Share MED 1.45%	435	401	429	600	600
225	42200	200 Postage	3	-	73	-	-
225	42200	210 Operating Supplies	5,966	7,741	15,756	6,500	7,000
225	42200	215 Gas & Oil	2,482	2,248	2,352	4,500	4,500
225	42200	220 Repair & Maint. Supplies	-	-	111	-	-
225	42200	240 Clothing Replacement	1,498	393	-	3,500	2,500
225	42200	245 Radio/Pager Repair	777	1,422	-	1,500	2,000
225	42200	300 Professional Services	1,365	1,371	656	2,000	2,500
225	42200	301 Audit	5,490	9,300	9,220	5,500	5,500
225	42200	302 Legal Consulting	-	-	-	200	500
225	42200	315 Fire Dept Aid 2%	29,887	31,212	38,965	26,000	32,631
225	42200	320 Telephone	1,487	1,341	1,045	1,300	1,300
225	42200	330 Training	9,700	4,750	4,900	5,085	5,600
225	42200	332 State/Chief Conference	2,669	4,401	3,290	1,200	900
225	42200	333 Physicals	-	1,225	5,019	300	-
225	42200	335 Mileage & Reimb Exp	30	48	743	2,000	3,500
225	42200	360 Workers Comp Insurance	11,247	4,748	5,599	12,000	8,500
225	42200	361 Liability Insurance	4,403	4,525	4,166	4,000	5,000
225	42200	381 Electric	3,103	2,552	3,360	3,000	3,500
225	42200	382 Heating Gas	1,563	1,228	1,845	2,500	2,500
225	42200	383 Garbage	-	-	-	200	-
225	42200	384 Water	415	282	948	600	600
225	42200	401 Truck Repairs	4,123	1,262	5,949	8,000	9,000
225	42200	430 Miscellaneous	6,697	11,754	13,042	8,000	8,000
225	42200	433 Dues	985	339	862	1,000	800
225	42200	580 Other Equipment	-	38,186	-	-	-
225	42200	700 Transfers	373,132	3,500	3,500	3,500	3,500
225	42200	710 Transfers to Capital	-	67,462	68,992	68,993	70,561
			<b>504,490</b>	<b>236,767</b>	<b>222,360</b>	<b>210,758</b>	<b>219,772</b>

**Cash Balances**

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Vehicle Replacement Fund (404)	269,934	274,466	260,336	168,165	81,466
Building Replacement Fund (405)	22,189	27,387	30,009	30,132	34,334
Equipment Sinking Fund (403)	71,927	83,005	80,164	84,448	90,485
Operating Reserve (225)	42,446	141,840	98,458	201,161	217,661
Area Fire Service (Total Cash Balance)	<u>406,496</u>	<u>526,697</u>	<u>468,967</u>	<u>483,906</u>	<u>423,947</u>

Decrease in fund 404 due to new trucks totaling \$142,743.50

## Vehicle Replacement Fund Contribution Schedule

Vehicle	Replacement		Contribution		Interest		Purchases	Bal 12/31/xx	Budget Increase	Interest Rate
	Estimate	Year	Bal 01/01/xx	Amount	Income	Donations				
tanker 1	\$250,000	2025	\$168,165	\$58,587	\$2,458		(\$147,744)	\$81,466	3%	0.85%
		2026	\$81,466	\$60,051	(\$135)		(\$250,000)	(\$108,617)	3%	1.00%
		2027	(\$108,617)	\$60,652	(\$783)		\$0	(\$48,748)	1%	1.00%
brush	\$75,000	2028	(\$48,748)	\$61,259	(\$695)		(\$75,000)	(\$63,185)	1%	1.25%
		2029	(\$63,185)	\$61,871	(\$403)		\$0	(\$1,717)	1%	1.25%
tanker 2	\$280,000	2030	(\$1,717)	\$62,490	\$443		\$0	\$61,216	1%	1.5%
		2031	\$61,216	\$63,115	\$1,392		\$0	\$125,722	1%	1.5%
		2032	\$125,722	\$63,746	\$2,364		\$0	\$191,832	1%	1.5%
		2033	\$191,832	\$64,383	\$3,360		\$0	\$259,576	1%	1.5%
		2034	\$259,576	\$65,027	\$4,381		\$0	\$328,984	1%	1.5%
		2035	\$328,984	\$65,677	\$5,427		\$0	\$400,089	1%	1.5%
		2036	\$400,089	\$66,334	\$4,399		(\$280,000)	\$190,822	1%	1.5%
pumper	\$600,000	2037	\$190,822	\$66,998	\$3,365		\$0	\$261,184	1%	1.5%
		2038	\$261,184	\$67,668	(\$75)		(\$600,000)	(\$271,223)	1%	1.5%
		2039	(\$271,223)	\$68,344	(\$3,556)		\$0	(\$206,435)	1%	1.5%
		2040	(\$206,435)	\$69,028	(\$3,438)		\$0	(\$140,845)	1%	2.0%
		2041	(\$140,845)	\$69,718	(\$2,120)		\$0	(\$73,247)	1%	2.0%
		2042	(\$73,247)	\$70,415	(\$761)		\$0	(\$3,593)	1%	2.0%
		2043	(\$3,593)	\$71,119	\$639		\$0	\$68,166	1%	2.0%
		2044	\$68,166	\$71,830	\$2,082		\$0	\$142,078	1%	2.0%
		2045	\$142,078	\$72,549	\$3,567		\$0	\$218,194	1%	2.0%
		2046	\$218,194	\$73,274	\$1,997		(\$310,000)	(\$16,535)	1%	2.0%
tanker 1	\$310,000	2047	(\$16,535)	\$74,007	\$409		\$0	\$57,881	1%	2.0%
		2048	\$57,881	\$74,747	\$1,905		\$0	\$134,533	1%	2.0%
		2049	\$134,533	\$75,495	\$3,446		\$0	\$213,473	1%	2.0%
		2050	\$213,473	\$76,249	\$5,032		\$0	\$294,755	1%	2.0%
		2051	\$294,755	\$77,012	\$6,665		\$0	\$378,432	1%	2.0%
		2052	\$378,432	\$77,782	\$6,096		(\$225,000)	\$237,310	1%	2.0%
brush	\$100,000	2053	\$237,310	\$78,560	\$4,532		(\$100,000)	\$220,402	1%	2.0%
tanker 2	\$340,000	2054	\$220,402	\$79,345	\$5,201		\$0	\$304,949	1%	2.0%
		2055	\$304,949	\$80,139	\$6,900		\$0	\$391,988	1%	2.0%
		2056	\$391,988	\$80,940	\$5,249		(\$340,000)	\$138,178	1%	2.0%
pumper	\$900,000	2057	\$138,178	\$81,750	\$3,581		\$0	\$223,509	1%	2.0%
		2058	\$223,509	\$82,567	(\$3,704)		(\$900,000)	(\$597,628)	1%	2.0%
		2059	(\$597,628)	\$83,393	(\$11,119)		\$0	(\$525,354)	1%	2.0%
		2060	(\$525,354)	\$84,227	(\$9,665)		\$0	(\$450,792)	1%	2.0%
		2061	(\$450,792)	\$85,069	(\$8,165)		\$0	(\$373,888)	1%	2.0%
		2062	(\$373,888)	\$85,920	(\$6,619)		\$0	(\$294,587)	1%	2.0%
		2063	(\$294,587)	\$86,779	(\$5,024)		\$0	(\$212,832)	1%	2.0%
		2064	(\$212,832)	\$87,647	(\$3,380)		\$0	(\$128,565)	1%	2.0%
		2065	(\$128,565)	\$88,523	(\$1,686)		\$0	(\$41,728)	1%	2.0%
		2066	(\$41,728)	\$89,408	(\$3,640)		(\$370,000)	(\$325,960)	1%	2.0%
rescue	\$275,000	2067	(\$325,960)	\$90,303	(\$8,366)		(\$275,000)	(\$519,024)	1%	2.0%
tanker 1	\$370,000	2068	(\$519,024)	\$91,206	(\$9,468)		\$0	(\$437,286)	1%	2.0%
		2069	(\$437,286)	\$92,118	(\$7,825)		\$0	(\$352,993)	1%	2.0%
		2070	(\$352,993)	\$93,039	(\$6,129)		\$0	(\$266,084)	1%	2.0%

## Building Replacement Fund Contribution Schedule

Year	Bal 01/01/xx	Contribution Amount	Interest Income	Donations	Purchases	Bal 12/31/xx	Budget Increase	Interest Rate
2025	\$30,132	\$5,203	\$499		(\$1,500)	\$34,334	1%	0.85%
2026	\$34,334	\$5,255	\$370		\$0	\$39,959	1%	1.00%
2027	\$39,959	\$5,255	\$599		\$0	\$45,813	0%	1.5%
2028	\$45,813	\$5,255	\$687		\$0	\$51,755	0%	1.5%
2029	\$51,755	\$5,255	\$776		\$0	\$57,787	0%	1.5%
2030	\$57,787	\$5,255	\$867		\$0	\$63,909	0%	1.5%
2031	\$63,909	\$5,255	\$959		\$0	\$70,122	0%	1.5%
2032	\$70,122	\$5,255	\$1,052		\$0	\$76,429	0%	1.5%

## Equipment Replacement Fund Contribution Schedule

Year	Bal 01/01/xx	Contribution Amount	Interest Income	Donations	Purchases	Bal 12/31/xx	Budget Increase	Interest Rate
2025	\$88,883	\$5,203	\$1,219	\$14,000	(\$18,821)	\$90,485	1%	0.85%
2026	\$90,485	\$5,255	\$931		\$0	\$96,672	1%	1.00%
2027	\$96,672	\$5,255	\$1,450		\$0	\$103,377	0%	1.5%
2028	\$103,377	\$5,255	\$1,551		\$0	\$110,182	0%	1.5%
2029	\$110,182	\$5,255	\$1,653		\$0	\$117,090	0%	1.5%
2030	\$117,090	\$5,255	\$1,756		(\$60,000)	\$64,102	0%	1.5%
2031	\$124,102	\$5,255	\$1,862		\$0	\$131,218	0%	1.5%
2032	\$131,218	\$5,255	\$1,968		(\$86,629)	\$51,812	0%	1.5%

Freeport Area Fire Service Association  
Division of Costs

<b>Township/City</b>	<b>%*</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
City, Freeport	32.1%	\$44,070	\$44,093	\$44,805	\$46,687	\$48,554	\$50,484	\$51,221
City, St. Anthony	1.4%	\$1,922	\$1,923	\$1,954	\$2,036	\$2,118	\$2,202	\$2,234
City, St. Rosa	2.5%	\$3,432	\$3,434	\$3,490	\$3,636	\$3,781	\$3,932	\$3,989
Township, Albany	1.6%	\$2,197	\$2,198	\$2,233	\$2,327	\$2,420	\$2,516	\$2,553
Township, Krain	6.4%	\$8,787	\$8,791	\$8,933	\$9,308	\$9,681	\$10,065	\$10,212
Township, Millwood	39.0%	\$53,543	\$53,571	\$54,436	\$56,722	\$58,991	\$61,336	\$62,231
Township, Oak	17.0%	\$23,339	\$23,351	\$23,729	\$24,725	\$25,714	\$26,736	\$27,126
<b>Total</b>		<b>\$137,290</b>	<b>\$137,361</b>	<b>\$139,580</b>	<b>\$145,441</b>	<b>\$151,258</b>	<b>\$157,272</b>	<b>\$159,567</b>

*\*From July 25, 2007 Service Agreement*

<b>Percentage Increase</b>	-3.1%	0.1%	1.6%	4%	4%	4%	1%
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## 2024 Area Call Totals

<u>Rescue:</u>	<u>Medical</u>	<u>Accidents</u>	<u>Cancelled or False Alarms</u>	
City of Freeport	16		2	
Millwood Township	15	1		
Oak Township	11	1		
Krain Township	5			
Albany Township				
St. Rosa				
St. Anthony	2			
I-94		4		
<b>Total</b>	<b>49</b>	<b>6</b>	<b>2</b>	<b>57</b>

<u>Fire:</u>	<u>Structure</u>	<u>Car</u>	<u>Weather/Gas Alarms</u>	<u>Grass</u>	<u>Cancelled or False Alarms</u>	
City of Freeport			2		1	
Millwood Township	1		1		2	
Oak Township		1	1	1	3	
Krain Township						
Albany Township		1	1			
St. Rosa						
St. Anthony						
I-94					1	
<b>Total</b>	<b>1</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>7</b>	<b>16</b>

<u>Mutual Aid:</u>	<u>Medical</u>	<u>Fire</u>	<u>Cancelled or False Alarms</u>	
Albany			1	
Melrose	2	7	1	
New Munich				
St. Martin				
Upsala				
<b>Total</b>	<b>2</b>	<b>7</b>	<b>2</b>	<b>11</b>

**YEAR TOTAL CALLS = 84**

## 2025 Area Call Totals

<u>Rescue:</u>	<u>Medical</u>	<u>Accidents</u>	<u>Cancelled or False Alarms</u>	
City of Freeport	15		1	
Millwood Township	16	3	1	
Oak Township	6		2	
Krain Township	5			
Albany Township	1			
St. Rosa	2			
St. Anthony	2			
I-94	1	5	2	
<b>Total</b>	<b>48</b>	<b>8</b>	<b>6</b>	<b>62</b>

<u>Fire:</u>	<u>Structure</u>	<u>Car</u>	<u>Weather/Gas Alarms</u>	<u>Grass</u>	<u>Cancelled or False Alarms</u>	
City of Freeport			1		4	
Millwood Township		1			3	
Oak Township				3		
Krain Township	1			1		
Albany Township						
St. Rosa						
St. Anthony						
I-94				1		
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>5</b>	<b>7</b>	<b>15</b>

<u>Mutual Aid:</u>	<u>Medical</u>	<u>Fire</u>	<u>Cancelled or False Alarms</u>	
Albany				
Melrose	1	5	2	
New Munich				
St. Martin				
Upsala				
<b>Total</b>	<b>1</b>	<b>5</b>	<b>2</b>	<b>8</b>

**YEAR TOTAL CALLS = 85**

# Call Totals

<u>Year</u>	<u>Rescues</u>	<u>Fires/Weather</u>	<u>Mutual Aid</u>	<u>Totals</u>
2008	39	7	8	54
2009	31	7	2	40
2010	46	16	2	64
2011	44	16	2	64
2012	40	32	4	76
2013	36	18	5	59
2014	46	8	1	55
2015	41	22	0	63
2016	52	11	7	70
2017	58	19	4	81
2018	56	11	1	68
2019	43	8	5	56
2020	62	16	7	85
2021	66	31	11	108
2022	56	15	5	76
2023	61	8	6	75
2024	57	16	11	84
2025	62	15	8	85



## **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](http://www.freeportmn.org)

### **January 27, 2026 – 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 and Sarah Blake. Mayor Eveslage and Councilor Jake Renneker were absent.

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

Others in attendance: Carol Moorman – Star Post, Tom Middendorf, Jason Hoeschen

#### **Approval of Agenda**

Arnzen motioned to approve the agenda, seconded by Blake. Motion carried 3-0.

#### **Public Forum**

Acting Mayor Hennen opened and closed the public form after hearing no comment.

#### **Consent Agenda**

Blake motioned to approve the consent agenda, seconded by Arnzen. Motion carried 3-0.

#### **Reports**

##### **Clerk-Treasurer Report** – Jon Nelson

- We will be getting a check from Xcel Energy for connection reimbursements in Welle IV in the amount of \$35,388.00
- We received Polling Place Accessibility Grant Funds in the amount of \$4,867.12. Total quotation from East Side Glass for replacement of automatic door openers was \$10,206.50. Arnzen motioned to accept the East Side Glass quote and pay the balance for the replacement of automatic door openers at City Hall, seconded by Blake. Motion carried 3-0.
- Did not receive funding from the ReLeaf Grant for trees in the Welle South Park.
- EDA voted to hire realtor Neal Leagjeld to sell remaining lots in Welle IV.
- Nelson asked if the council would consider prorating the liquor license for the new potential owner at Pooch's Corner Pub. Council advised to apply for the liquor license and can discuss pricing when it is approved.

##### **Fire Department Report** – Chief Andy Grieve

- Calls this month: 9 medical, 2 cancelled, 1 car accident & 1 gas leak.
- Freeport will be teaming up with New Munich Fire Department for first responder classes.

##### **Public Works Report** – Public Works Director Loren Goebel

- SCADA system may need new antennas. There are 11 antennas and replacement will be around \$1,000 each.
- Plow truck has new blades and had the wing cylinder rebuilt. The HD truck has a new electrical box and new blades.

Engineer Report – City Engineer Dave Blommel

- Blommel’s items were on later in the agenda.

Attorney Report – Attorney Joe Krueger

- Attorney Krueger met with nuisance property committee members Nelson and Arnzen, along with Mayor Eveslage and Attorney Brian Allen from Quinlivan & Hughes. Krueger proposed a plan of action and timeline for nuisance properties beginning in March. He also reviewed this process through a slideshow at the meeting.

**Old Business**

Council Meeting Change to the Last Wednesday of the Month

- With no action being taken at the last meeting, Nelson requested that members vote to keep meetings on the final Tuesday or change it to the final Wednesday of the month.
- Arnzen motioned to keep meetings on the final Tuesday of the month, seconded by Blake. Motion carried. 3-0.

Welle IV: Chang Order No. 1 & Final Pay Application No. 7

- Blommel requested Change Order No. 1 in the amount of \$6,921.09. He also requested approval of Final Pay Application No. 7 in the amount of \$67,304.82.
- Arnzen motioned to approve the change order and pay application, seconded by Blake. Motion carried 3-0.

**New Business.**

Ordinance 2026-01 Fee Schedule

- Arnzen motioned to approve the fee schedule with discussed changes, and a 3% increase to water and sewer rates, seconded by Blake. Motion carried 3-0.

Resolution 2026-01 – Official Depository – Freeport State Bank

- Arnzen motioned to approve 2026-01, seconded by Blake. Motion carried 3-0.

Resolution 2026-02 – Official Depository – Magnifi Financial

- Blake motioned to 2026-02, seconded by Arnzen. Motion carried 3-0.

Resolution 2026-03 – 2025 Donations

- Arnzen motioned to accept 2025 donations, seconded by Blake. Motion carried 3-0.

Resolution 2026-04 – Disbursement and Payment of Claims Policy

- Arnzen motioned to accept 2026-04, seconded by Blake. Motion carried 3-0.

Resolution 2026-05 – Stearns County Cannabis Agreement

- Arnzen motioned to approve 2026-05 for Stearns County Sheriff’s Office to enforce cannabis regulations in the City of Freeport, seconded by Blake. Motion carried 3-0.

2026 Appointments

- Blake motioned to accept the 2026 appointments, seconded by Arnzen. Motion carried 3-0.

2026 Project Feasibility Report

- Engineer Blommel reviewed the feasibility report for the 2026 construction project.
- Arnzen motioned to accept the feasibility report and to call for a public hearing for the 2026 construction project on Tuesday, February 24, 2026 at 6pm at City Hall, seconded by Blake. Motion carried 3-0.

School Park Slide Replacement

- A slide at the Sacred Heart Park is in need of replacement. Nelson was quoted \$2,430.34 for a replacement slide. The City is responsible for maintenance at the park as outlined in the 100-year lease agreement from 2007.
- Arnzen motioned to approve the purchase of the replacement slide, seconded by Blake. Motion carried 3-0.

Council & EDA City Priorities Responses

- Council discussed the submitted responses for the needs of the City.

Kubota Tractor

- Goebel requested to discuss the Kubota tractor we reviewed last month. He would like to see if he can borrow a Kubota from Albany and run it around town to make sure it would fit in different spots. Council agreed that it would be a good idea to see if it would work in Freeport before purchasing.

**Adjourn**

Arnzen motioned to adjourn, seconded by Blake. Motion carried 3-0.

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Mayor, Mike Eveslage

---

City Clerk-Treasurer, Jon Nelson

**February 6, 2026 - Special Meeting Minutes**  
Freeport City Hall – 8:30am

A special meeting of the Freeport City Council was called for by Mayor Mike Eveslage to approve an offsite gambling permit request from the Freeport Lions Club. The Freeport Lions requested to conduct offsite gambling at the Freeport Community Center during their *Sip, Savor & Socialize* event that will be held February 28, 2026. Council approval is required for the application and the special meeting was necessary due to time constraints for submission and approval from the Minnesota Alcohol & Gambling Enforcement. Mayor Mike Eveslage called the meeting to order, along with council members Tim Hennen & Jake Renneker. Clerk-Treasurer Jon Nelson was also present. Councilors Nick Arnzen & Sarah Blake were absent.

Hennen motioned to approve the agenda, seconded by Renneker. Motion carried.

Hennen motioned to approve Resolution 2026-05 to allow the Freeport Lions to conduct off-site gambling during the *Sip, Savor & Socialize* event at the Freeport Community Center, seconded by Hennen. Motion carried.

Renneker motioned to adjourn the meeting, seconded by Hennen. Motion carried.

02/19/26  
15:36:47

CITY OF FREEPORT  
Claim Details  
For the Accounting Period: 2/26

Page: 1 of 4  
Report ID: AP100V

For doc #s from 6742 to 6765  
\* ... Over spent expenditure

Claim/ Line #	Check Invoice #/Inv Date/Description	Vendor #/Name/ Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
6742	829	ABDO	13,448.34						
1	518195 01/31/26	Monthly Fee January 2026	6,416.67			101 41000	300		10100
2	518860 02/01/26	Monthly Fee Feb. 2026	6,416.67			101 41000	300		10100
3	518280 01/31/26	Payroll Prep/Consult Jan 2026	615.00			101 41000	300		10100
		Total for Vendor:	13,448.34						
6743	647	BADGER METER INC	27.90						
1	80225937 01/29/26	Beacon MBL Hosting Unit	13.95			601 43225	433		10100
2	80225937 01/29/26	Beacon MBL Hosting Unit	13.95			602 43250	433		10100
		Total for Vendor:	27.90						
6744	902	CENTRAL HYDRAULICS, INC	898.88						
1	00664384 01/22/26	HD Plow- Blade Repl & plow c	898.88*			101 43100	220		10100
		Total for Vendor:	898.88						
6745	926	CES HYDRAULICS, LLC	933.09						
1	5759 01/21/26	Plow Truck Cylinder repair	933.09*			101 43100	220		10100
		Total for Vendor:	933.09						
6746	544	COMMUNITY TECHNOLOGY CENTER, INC	40.00						
1	CTC62559 12/31/25	Office 365 Exchange 12/31	20.00			101 41000	210		10100
2	CTC62642 01/31/26	Office 365 Exchange 01/31	20.00			101 41000	210		10100
		Total for Vendor:	40.00						
6747	675	CUSTOMIZED FIRE RESCUE TRAINING	550.00						
1	3192 10/23/25	Trng- Chain Saw Safety & Use	550.00			225 42200	330		10100
		Total for Vendor:	550.00						
6748	556	EAST SIDE GLASS	9,980.50						
1	199320 02/11/26	New Automaitc Drs- Cityhall	9,980.50*			101 41000	220		10100
		Total for Vendor:	9,980.50						
6749	155	FREEPORT FARM CENTER, INC	1,010.28						
1	W14384 02/03/26	Repairs to TurfCat	613.33*			101 43100	220		10100
2	111203 01/13/26	Snowblower Repair	396.95*			101 43100	220		10100
		Total for Vendor:	1,010.28						

For doc #s from 6742 to 6765  
\* ... Over spent expenditure

Claim/ Line #	Check Invoice #/Inv Date/Description	Vendor #/Name/ Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
6750		157 FREEPORT FIRE DEPT RELIEF ASSOC	2,063.60						
1	02/05/26	St Rosa Horse Races	1,763.60			225 42200	430		10100
2	01/26/26	Lions Meat Raffle	300.00			225 42200	430		10100
		Total for Vendor:	2,063.60						
6751		174 GOPHER STATE ONE CALL, INC	62.15						
1	6010410 01/31/26	2026 Annl Facility Op Fee	25.00			601 43225	300		10100
2	6010410 01/31/26	2026 Annl Facility Op Fee	25.00*			602 43250	300		10100
3	6010410 01/31/26	Email Tickets Jan 26	12.15			601 43225	300		10100
		Total for Vendor:	62.15						
6752		187 HAWKINS, INC	20.00						
1	7334727 02/15/26	Chlorine Cylinders	20.00			601 43225	440		10100
		Total for Vendor:	20.00						
6753		244 KRIS ENGINEERING, INC	6,189.31						
1	42336 01/22/26	Snow Plow Blades	5,818.61*			101 43100	220		10100
2	42466 02/13/26	Plow Truck Blades	370.70*			101 43100	220		10100
		Total for Vendor:	6,189.31						
6754		889 LAMAR COMPANIES	515.00						
1	117863477 01/19/26	Bulletins	515.00*			101 41000	340		10100
		Total for Vendor:	515.00						
6755		258 LEAGUE OF MN CITIES	936.00						
1	445327 02/10/26	Regional Safety Groups	468.00			101 41400	330		10100
2	445327 02/10/26	Regional Safety Groups	468.00			101 43000	330		10100
		Total for Vendor:	936.00						
6756		269 MARCO	225.07						
1	41254018 02/09/26	Copier Agreement	225.07			101 41000	410		10100
		Total for Vendor:	225.07						

02/19/26  
15:36:47

CITY OF FREEPORT  
Claim Details  
For the Accounting Period: 2/26

Page: 3 of 4  
Report ID: AP100V

For doc #s from 6742 to 6765  
\* ... 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
6757		927 MIDWEST PLAY SCAPES	2,430.34						
1	11391 02/09/26	Playground Slide	2,430.34			101 45200	220		10100
		Total for Vendor:	2,430.34						
6758		562 MINNESOTA DEPARTMENT OF HEALTH	1,141.00						
1	02/06/26	Service Fee 1/1/26-3/31/26	1,141.00			601 43225	431		10100
		Total for Vendor:	1,141.00						
6759		309 MINNESOTA LIFE INSURANCE CO	3.20						
1	Goebel-	Life Ins Feb & Mar 26	3.20			101 43000	131		10100
		Total for Vendor:	3.20						
6760		915 QUINLIVAN & HUGHES PA	1,605.00						
1	21253 02/09/26	Cncl Mtg- Jan & Misc Civ Matte	1,605.00			101 41000	302		10100
		Total for Vendor:	1,605.00						
6761		411 SAUK RIVER WATERSHED DISTRICT	812.24						
1	02/03/26	Assessment Fee- SCD #26	812.24			101 43100	430		10100
		Total for Vendor:	812.24						
6762		418 SEH, INC	19,811.00						
1	503627 02/16/26	2026 Street Improvements	15,780.00*			417 43100	300		10100
2	503565 02/16/26	CSAH 11 Sidewalk	115.00*			401 41000	300		10100
3	503552 02/16/26	2020 Freeport Facility P	3,916.00*			420 41000	300		10100
		Total for Vendor:	19,811.00						
6763		441 STEARNS CO MUNICIPAL LEAGUE	100.00						
1	2026	Membership Dues	100.00			101 41000	433		10100
		Total for Vendor:	100.00						
6764		567 TRI-STATE PUMP & CONTROL INC	1,950.00						
1	103034 01/09/26	Labor in field	650.00*			602 43250	300		10100
2	103008 02/04/26	Annual Inspection	1,300.00*			602 43250	300		10100
		Total for Vendor:	1,950.00						

02/19/26  
15:36:47

CITY OF FREEPORT  
Claim Details  
For the Accounting Period: 2/26

Page: 4 of 4  
Report ID: AP100V

For doc #s from 6742 to 6765  
\* ... 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
6765		809 VALLI INFORMATION SYSTEMS, INC	75.00						
1	104337 01/31/26	Online Monthly Maint	75.00			101 41000	300		10100
		Total for Vendor:	75.00						
		# of Claims	24	Total:	64,827.90	# of Vendors	24		

02/09/26  
13:39:02

CITY OF FREEPORT  
Claim Details  
For the Accounting Period: 2/26

Page: 1 of 1  
Report ID: AP100V

For Doc # = 6722

\* ... Over spent expenditure

Claim/ Line #	Check Invoice #/Inv Date/Description	Vendor #/Name/ Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
6722		917 MOMENTUM TRUCK GROUP	842.50						
1	01/12/26 2026	Freightliner M2106	842.50*			404 42201	550		10100
		Total for Vendor:	842.50						
		# of Claims	1	Total:	842.50	# of Vendors	1		

# Freeport Monthly Report

## Results

Agency: SCSO Agency #:  
MN0730000

Print Date/Time: 02/03/2026 16:20  
Total Records : 5

Location City	Agency	Call Date/Time	Incident Number	Incident Type
FREEPORT	SCSO	01/05/2026 09:35	2026-26000264	Suspicious Incident
FREEPORT	SCSO	01/11/2026 06:20	2026-26000753	Slumper
FREEPORT	SCSO	01/11/2026 09:59	2026-26000761	Hit and Run
FREEPORT	SCSO	01/17/2026 08:58	2026-26001250	Medical Emergency
FREEPORT	SCSO	01/23/2026 18:15	2026-26001643	Hazard

# Memo

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From: Jon Nelson - Clerk-Treasurer

To: Freeport City Council

Date: 02/20/26

Re: Clerk-Treasurer Report

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1. New automatic door openers have been installed.
2. The Welle lots listings are active online.
3. I would like to discuss bringing in student election judges for the upcoming elections.

Job Duty	Date	Initial
Well tower, 1. Ft station, pond checks, garbage, pushed snow <sup>cylinder to</sup> SAUK. Hol: day	MON 1/19/26	RJ/SB
Well tower, pond checks, clean snow by Fishall, quotes	TUE 1/20/26	RJ
Well tower, pond checks, push snow w/ ton truck, swept sidewalk	WED 1/21/26	RJ
Well tower, lift station, pond checks, water samples, snow clean up, paper work.	THUR 1/22/26	RJ
Well tower, pond checks, picked up cylinder, cleaned drifts, garbage	FRI 1/23/26	RJ
Well tower, pond checks	SAT 1/24/26	RJ
Well tower, pond checks	SUN 1/25/26	RJ
Well tower, lift station, pond checks, water samples, garbage, reports, shop maint.	MON 1/26/26	RJ
Well tower, pond checks, snow drifts clean up on 10 <sup>th</sup> , 11 <sup>th</sup> , Industrial, 8 <sup>th</sup> , shop	TUE 1/27/26	RJ
Well tower, pond checks, lift #2 to state pumps out, Boss plow new wiring plug on	WED 1/28/26	RJ
Well tower, 1. Ft station, pond checks, water samples, gopher calls, blades on plow truck	THUR 1/29/26	RJ
Well tower, pond checks, garbage, new broom on sweeper, water readings, go over <sup>power plug</sup> on Boss	FRI 1/30/26	RJ, JP, SJ
Well tower, pond checks	SAT 1/31/26	RJ
Well tower, pond checks, push snow	SUN 2/1/26	RJ
Well tower, 1. Ft station, pond checks, water samples, garbage, snow clean up	MON 2/2/26	RJ
Well tower, pond checks, new hoses to foot, MDH+MCA reports	TUE 2/3/26	RJ
Well tower, pond checks, water sampling, <del>at</del> ship samples, got parts, shop maint.	WED 2/4/26	RJ
Well tower, pond checks, 1. Ft station, water samples, perfired central Creamery issues.	THUR 2/5/26	RJ
Well tower, pond checks, garbage, gopher calls, Hunter Blower meeting (MDH)	FRI 2/6/26	RJ
Well tower, pond checks	SAT 2/7/26	RJ
Well tower, pond checks	SUN 2/8/26	RJ
Well tower, 1. Ft station, pond checks, water samples, blew snow, fix blower, garbage	MON 2/9/26	RJ/SB
Well tower, pond checks, shop maint. paper work.	TUE 2/10/26	RJ/SB
Well tower, pond checks, shop maint. (vac)	WED 2/11/26	RJ
Well tower, pond, 1. Ft station, pond checks, water samples, finish fix blower.	THUR 2/12/26	RJ/SB
Well tower, pond checks, garbage, shop, gopher calls. -	FRI 2/13/26	RJ
Well tower, pond checks.	SAT 2/14/26	RJ
Well tower, pond checks	SUN 2/15/26	RJ
Well tower, 1. Ft station, pond checks, water samples, Holiday, <sup>garbage</sup> sewer issue behind <sup>right</sup> CalO.	MON 2/16/26	RJ
Well tower, pond checks, shop maint. gopher locate meeting, <del>pond</del>	TUE 2/17/26	RJ
Well tower, pond checks, gas in vehicles, <del>and</del> push snow	WED 2/18/26	RJ
Well tower, 1. Ft station, pond checks, water sampling push snow	THUR 2/19/26	RJ/SB



Building a Better World  
for All of Us®

## MEMORANDUM

TO: Freeport City Council

FROM: Dave Blommel, PE (Lic. MN)

DATE: February 19, 2026

RE: Council Update  
SEH No. FREEP GEN 14.00

### 2026 project

The public hearing will be held in advance of the regular city council meeting as we discussed at the January meeting. I will ask the council to review and approve the resolution ordering the project during an agenda item during the regular meeting.

Your options for that resolution are:

- Approve as presented
- Approve with modifications
- Deny (stopping the project)
- No action – Council has 6 months from the date of the hearing to move the project forward.

One thing that will not be ready is the potential of a cap on the assessments like we had in the 2021 project. The appraiser could not utilize the feasibility study until it was approved by the council which didn't give them enough time to get the appraisal letter to us in advance of the hearing. I will present the hearing as a cap will be in place as dictated by the recommendations of the appraiser. I will note the last time that cap was \$12,000 for residential.

DWB

x:\fj\freep\common\\_council meeting\2026.02.19 m council update.docx

Engineers | Architects | Planners | Scientists

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

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# Memo

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From: Jon Nelson, Clerk-Treasurer

To: Freeport City Council

Date: 02/20/26

Re: March Meeting Date Change

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Mayor Eveslage has requested to change the date of the March meeting. Check your calendars to see what days would/wouldn't work for you and prepare to discuss.



# 4th Quarter Report

PRELIMINARY

## City of Freeport

Freeport, Minnesota

As of December 31, 2025



**Edina Office**

5201 Eden Avenue, Ste 250

Edina, MN 55436

**P** 952.835.9090

**F** 952.835.3261

February 11, 2026

## 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 December 31, 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

February 11, 2026

Honorable Mayor and City Council  
 City of Freeport  
 Freeport, Minnesota

Dear Honorable Mayor and City Council:

We have reconciled all bank accounts through December 31, 2025 and reviewed activity in all funds. The following is a summary of our observations. All information presented is unaudited.

### Cash and Investments

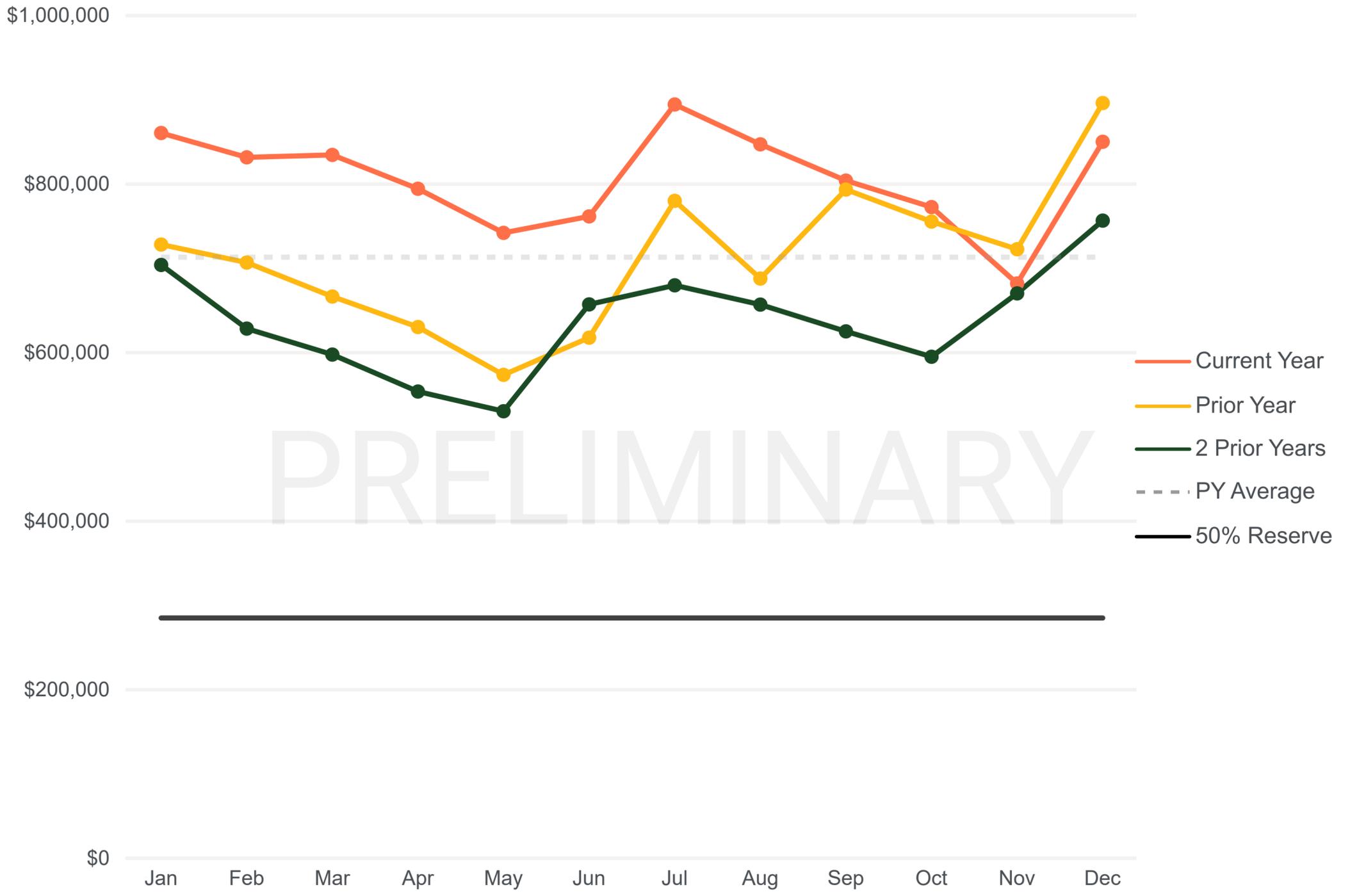
The City's cash and investment balances are as follows:

	12/31/2025	12/31/2024	Increase/ (Decrease)
Checking	\$ 1,184,297	\$ 2,987,727	\$ (1,803,430)
Investments (at Market Value)	1,863,724	60,232	1,803,492
Brokered CD	1,263,632	1,045,838	217,794
Cash Held with Fiscal Agent	17,275	17,455	(180)
<b>Total Cash and Investments</b>	<b>\$ 4,328,928</b>	<b>\$ 4,111,252</b>	<b>\$ 217,676</b>

The investment type is as follows:

	12/31/2025	12/31/2024	Increase/ (Decrease)
Checking	\$ 1,184,297	\$ 2,987,727	\$ (1,803,430)
Money Market	1,863,724	60,232	1,803,492
Brokered CD	1,263,632	1,045,838	217,794
Cash Held with Fiscal Agent	17,275	17,455	(180)
<b>Total Investments</b>	<b>\$ 4,328,928</b>	<b>\$ 4,111,252</b>	<b>\$ 217,676</b>

### General Fund Cash Balances



PRELIMINARY

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
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
12/31/2025	3.74	3.67	3.59	3.48	3.47	3.55	3.73	3.94	4.18

\* \* \* \* \*

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 Twelve Months Ended December 31, 2025

	2025 Annual Budget	YTD Budget 12/31/2025	YTD Actual Thru 12/31/2025	Variance - Favorable (Unfavorable)	Percent Received or Expended Based on Budget Thru December	
<b>☐ Revenues</b>						
Taxes	\$ 293,716	\$ 293,716	\$ 292,307	\$ (1,409)	99.52%	→
☒ Licenses and permits	24,550	24,550	58,039	33,489	236.41%	↑ ①
☒ Intergovernmental	145,852	145,852	156,250	10,398	107.13%	→
☒ Charges for services	6,650	6,650	581	(6,069)	8.74%	↓
☒ Fines and forfeitures	1,000	1,000	607	(393)	60.65%	↓
☒ Interest on investments	4,000	4,000	10,914	6,914	272.84%	↑
☒ Miscellaneous	2,000	2,000	42,677	40,677	2133.85%	↑ ②
☒ Donations	0	0	1,000	1,000	0.00%	→
<b>Total Revenues</b>	<b>\$ 477,768</b>	<b>\$ 477,768</b>	<b>\$ 562,374</b>	<b>\$ 84,606</b>	<b>117.71%</b>	<b>↑</b>
<b>☐ Expenditures</b>						
☒ General Government	\$ 173,740	\$ 173,740	\$ 232,634	\$ (58,894)	133.90%	↓ ③
☒ Council	6,559	6,559	4,690	1,869	71.50%	↑
☒ Executive (Mayor/Manger)	4,636	4,636	3,113	1,523	67.14%	↑
☒ City Clerk	92,600	92,600	99,568	(6,968)	107.52%	→
☒ Elections	4,400	4,400	2,130	2,270	48.41%	↑
☒ Auditor	22,000	22,000	26,310	(4,310)	119.59%	↓
☒ Assessor	5,200	5,200	4,288	912	82.47%	↑
☒ Planning and zoning	750	750	46	704	6.13%	↑
☒ Public Safety	0	0	3,984	(3,984)	0.00%	→
☒ Building Official	5,300	5,300	49,176	(43,876)	927.86%	↓ ④
☒ Fire and Rescue Area Fire Service	48,554	48,554	48,556	(2)	100.00%	→
☒ Public Works	117,676	117,676	91,172	26,504	77.48%	↑ ⑤
☒ Highways, Streets & Roadways	55,895	55,895	93,095	(37,200)	166.55%	↓ ⑥
☒ Street Lighting	21,000	21,000	14,639	6,361	69.71%	↑
☒ Parks	9,958	9,958	11,188	(1,230)	112.35%	↓
<b>Total Expenditures</b>	<b>\$ 568,268</b>	<b>\$ 568,268</b>	<b>\$ 684,590</b>	<b>\$ (116,322)</b>	<b>120.47%</b>	<b>↓</b>
<b>☐ Other Financing Sources</b>						
☒ Transfers In	90,500	90,500	90,500	0	100.00%	→
<b>Other Financing Sources Total</b>	<b>\$ 90,500</b>	<b>\$ 90,500</b>	<b>\$ 90,500</b>	<b>\$ 0</b>	<b>100.00%</b>	<b>→</b>
<b>Total</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (31,715)</b>	<b>\$ (31,715)</b>		

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

Number	Comment
①	Variance due to increase in building permits due to new construction.
②	Variance due to receiving check from LMCT for door and siding repairs for PY storm damages.
③	Variance due to PY storm damage repairs on buildings.
④	Variance due to higher costs for building contractor due to storm damages and new construction.
⑤	Variance due to lower assistant wages expense.
⑥	Variance due to PY storm damage repairs on buildings.

PRELIMINARY

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

	PY Quarter Balance 12/31/2024	PY Ending Balance 12/31/2024	Quarter Ending Balance 12/31/2025	YTD Change 12/31/2025	YTD Change % 12/31/2025
<b>☐ Cash Balances</b>					
☒ 101 - General Fund	\$ 881,314	\$ 881,314	\$ 849,617	\$ (31,697)	-3.60% ①
☒ 225 - AFSA Fund	201,161	201,161	203,394	2,234	1.11%
☒ 300 - EDA	171,772	171,772	499,905	328,133	191.03% ②
☒ 326 - Bonds, 2013 (Refunding of Main St Impro...)	19,604	19,604	27,137	7,533	38.42%
☒ 331 - Bonds, 2012 (Refunding of Industrial Park)	4,303	4,303	4,370	68	1.58%
☒ 332 - 2024A GO Tax Abatement Bond	0	0	215,646	215,646	0.00% ③
☒ 333 - 2024B Taxable GO Improvement Bond	0	0	614,947	614,947	0.00% ④
☒ 401 - Sidewalk Capital Fund	27,625	27,625	(48,551)	(76,176)	-275.75% ⑤
☒ 403 - FD Equipment Replacement Fund	84,448	84,448	90,485	6,037	7.15%
☒ 404 - FD Vehicle Replacement Fund	168,165	168,165	81,466	(86,699)	-51.56% ⑥
☒ 405 - FD Building Replacement Fund	30,132	30,132	34,335	4,203	13.95%
☒ 407 - 2006 Small Cities Grant	4,333	4,333	4,398	65	1.51%
☒ 410 - Park Fund	51,471	51,471	75,401	23,930	46.49%
☒ 416 - Bucket Fund - Old Tower Preservation	53,747	53,747	54,605	858	1.60%
☒ 417 - Street Improvements	223,697	223,697	262,357	38,660	17.28%
☒ 418 - Capital Equipment	93,999	93,999	149,891	55,893	59.46% ⑦
☒ 419 - Street Lights	27,157	27,157	39,081	11,924	43.91%
☒ 420 - 2021 Project - Storm Water/Street, Water, ...	1,010,598	1,010,598	(14,583)	(1,025,182)	-101.44% ⑧
☒ 601 - Water	494,096	494,096	535,232	41,136	8.33%
☒ 602 - Waste Water	365,378	365,378	434,872	69,494	19.02% ⑨
☒ 603 - Water - USDA Reserve	165,529	165,529	179,397	13,868	8.38%
☒ 604 - Waste Water - USDA Reserve	32,725	32,725	35,525	2,800	8.56%
<b>Total</b>	<b>\$ 4,111,252</b>	<b>\$ 4,111,252</b>	<b>\$ 4,328,928</b>	<b>\$ 217,675</b>	<b>5.29%</b>

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

Number Comment

Number	Comment
①	See Schedule A - Statement of Revenues and Expenditures for more information.
②	Increase in cash due to Welle County Acres lot sales.
③	Increase due to reclassing Special Assessment revenue to Debt service funds.
④	Increase due to reclassing Special Assessment revenue to Debt service funds.
⑤	Decrease due to payments for sidewalk improvements project.
⑥	Decrease due to purchase of a new fire truck.
⑦	Increase due to property tax settlements and no capital purchases.
⑧	Decrease due to payments to Kuechle Underground for Welle Country Acres project and reclassing of Special Assessment revenue.
⑨	Increase due to 4% increase in utility rates and significantly lower expense costs in current year. See Schedule A - Statement of Revenues and Expenditures for additional detail.

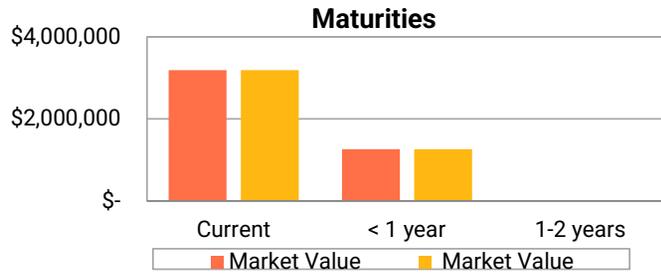
PRELIMINARY

City of Freeport, Minnesota  
Schedule of Investments  
For the Month Ending  
December 31, 2025

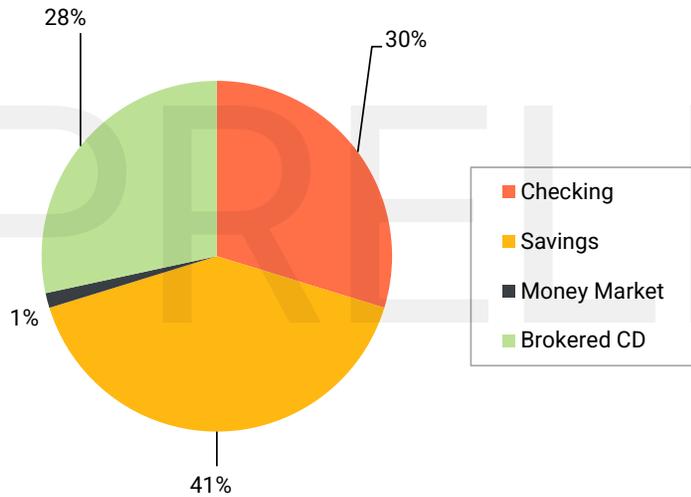
FDIC	Identification (CUSIP or Acct #)	Institution	Description	Type	Rate	Market Value 1/1/2025	Deposits - Purchases	Expenditures - Sales	Transfers	Interest	Unadjusted Market Value 12/31/2025	Market Value 12/31/2025	Unrealized Gain / Loss
00-004-2		Freeport State Bank	Checking	Checking	0.60%	\$ 2,994,471.44	\$ 2,706,724.23	\$ (1,886,924.88)	\$ (2,501,869.86)	\$ 12,110.29	\$ 1,324,511.22	\$ 1,324,511.22	\$ -
1691		Freeport State Bank	Savings	Special MMDA	4.00%	-	274,214.63	-	1,501,869.86	26,688.00	1,802,772.49	1,802,772.49	-
239464		Freeport State Bank	CD	Brokered CD	4.40%	258,825.35	-	(261,695.83)	-	2,870.48	0.00	-	(0.00)
239505		Freeport State Bank	CD	Brokered CD	4.25%	263,035.62	-	(274,214.63)	-	11,179.01	-	-	-
239570		Freeport State Bank	CD	Brokered CD	3.00%	523,977.50	-	(527,853.50)	-	3,876.00	-	-	-
239464		Freeport State Bank	CD	Brokered CD	3.00%	-	261,695.83	(263,631.66)	-	1,935.83	0.00	-	(0.00)
239707		Freeport State Bank	CD	Brokered CD	4.10%	-	250,000.00	-	-	-	250,000.00	250,000.00	-
239754		Freeport State Bank	CD	Brokered CD	3.00%	-	-	(251,869.86)	250,000.00	1,869.86	0.00	-	(0.00)
239755		Freeport State Bank	CD	Brokered CD	4.10%	-	-	-	250,000.00	-	250,000.00	250,000.00	-
239756		Freeport State Bank	CD	Brokered CD	4.00%	-	263,631.66	-	-	-	263,631.66	263,631.66	-
239778		Freeport State Bank	CD	Brokered CD	4.10%	-	-	-	250,000.00	-	250,000.00	250,000.00	-
239779		Freeport State Bank	CD	Brokered CD	4.00%	-	-	-	250,000.00	-	250,000.00	250,000.00	-
						4,040,309.91	3,756,266.35	(3,466,190.36)	-	60,529.47	4,390,915.37	4,390,915.37	(0.00)
						60,196.89	-	-	-	516.26	60,713.15	60,713.15	-
						35.08	203.18	-	-	0.05	238.31	238.31	-
						60,231.97	203.18	-	-	516.31	60,951.46	60,951.46	-
Total Cash and Investments						\$ 4,100,541.88	\$ 3,756,469.53	\$ (3,466,190.36)	\$ -	\$ 61,045.78	\$ 4,451,866.83	\$ 4,451,866.83	\$ (0.00)
											Cash with Fiscal Agent	\$ 17,275.00	
											Deposits in Transit-GF		
											Outstanding Checks-GF	(140,214.14)	
											Reconciled Balance	\$ 4,328,927.69	

PRELIMINARY

City of Freeport, Minnesota  
 Schedule of Investments  
 For the Month Ending  
 December 31, 2025



Maturity	Unadjusted Market Value 12/31/2025	Market Value 12/31/2025	Variance 12/31/2025
Current	\$ 3,188,235.17	\$ 3,188,235.17	\$ -
< 1 year	1,263,631.66	1,263,631.66	-
1-2 years	-	-	-
2-3 years	-	-	-
3-4 years	-	-	-
5+ years	-	-	-
	<u>\$ 4,451,866.83</u>	<u>\$ 4,451,866.83</u>	<u>\$ -</u>



Weighted average Rate of return	2.95%	12/31/2025
Average Maturity (years)	-	12/31/2025

Investment Type	Market Value 12/31/2025
Checking	\$ 1,324,511.22
Savings	1,802,772.49
Money Market	60,951.46
Brokered CD	1,263,631.66
	<u>\$ 4,451,866.83</u>

<b>Operating Account</b>	
Cash with Fiscal Agent	\$ 17,275.00
O/S Deposits	-
O/S Checks	(140,214.14)
Reconciled Balance	<u>\$ 4,328,927.69</u>

City of Freeport, Minnesota  
Statement of Revenues and Expenditures -  
Budget and Actual -  
Fire Fund (Unaudited)  
For the Twelve Months Ended December 31, 2025

	2025 Annual Budget	YTD Budget 12/31/2025	YTD Actual Thru 12/31/2025	Variance - Favorable (Unfavorable)	Percent Received or Expended Based on Budget Thru December
<b>Revenues</b>					
⊕ Intergovernmental	\$ 31,000	\$ 31,000	\$ 43,294	\$ 12,294	139.66% ①
⊕ Charges for service	123,704	123,704	118,628	(5,076)	95.90%
⊕ Contributions and donations	5,000	5,000	17,865	12,865	357.30% ②
⊕ Interest earnings	2,500	2,500	3,882	1,382	155.27%
<b>Revenues Total</b>	<b>\$ 162,204</b>	<b>\$ 162,204</b>	<b>\$ 183,669</b>	<b>\$ 21,465</b>	<b>113.23%</b>
<b>Expenses</b>					
⊕ Salaries	\$ 39,380	\$ 39,380	\$ 31,968	\$ 7,412	81.18%
⊕ Operating supplies	11,000	11,000	18,181	(7,181)	165.28%
⊕ Repair and maintenance	0	0	111	(111)	0.00%
⊕ Utilities	7,600	7,600	7,198	402	94.72%
⊕ Uniforms	3,500	3,500	0	3,500	0.00%
⊕ Vehicles & equipment	9,500	9,500	5,949	3,551	62.62%
⊕ Training, dues & subscriptions	9,585	9,585	14,814	(5,229)	154.56%
⊕ Insurance	16,000	16,000	8,715	7,285	54.47%
⊕ Professional services	7,700	7,700	9,876	(2,176)	128.26%
⊕ Miscellaneous expenses	34,000	34,000	52,006	(18,006)	152.96% ③
<b>Expenses Total</b>	<b>\$ 138,265</b>	<b>\$ 138,265</b>	<b>\$ 148,818</b>	<b>\$ (10,553)</b>	<b>107.63%</b>
<b>Other Financing Sources</b>					
⊕ Transfers In	\$ 48,554	\$ 48,554	\$ 55,556	\$ 7,002	114.42%
⊕ Transfers Out	72,493	72,493	72,492	(1)	100.00%
<b>Other Financing Sources Total</b>	<b>\$ (23,939)</b>	<b>\$ (23,939)</b>	<b>\$ (16,936)</b>	<b>\$ 7,003</b>	<b>70.75%</b>
<b>Total</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 17,914</b>	<b>\$ 17,914</b>	<b>0.00%</b>

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

Number Comment

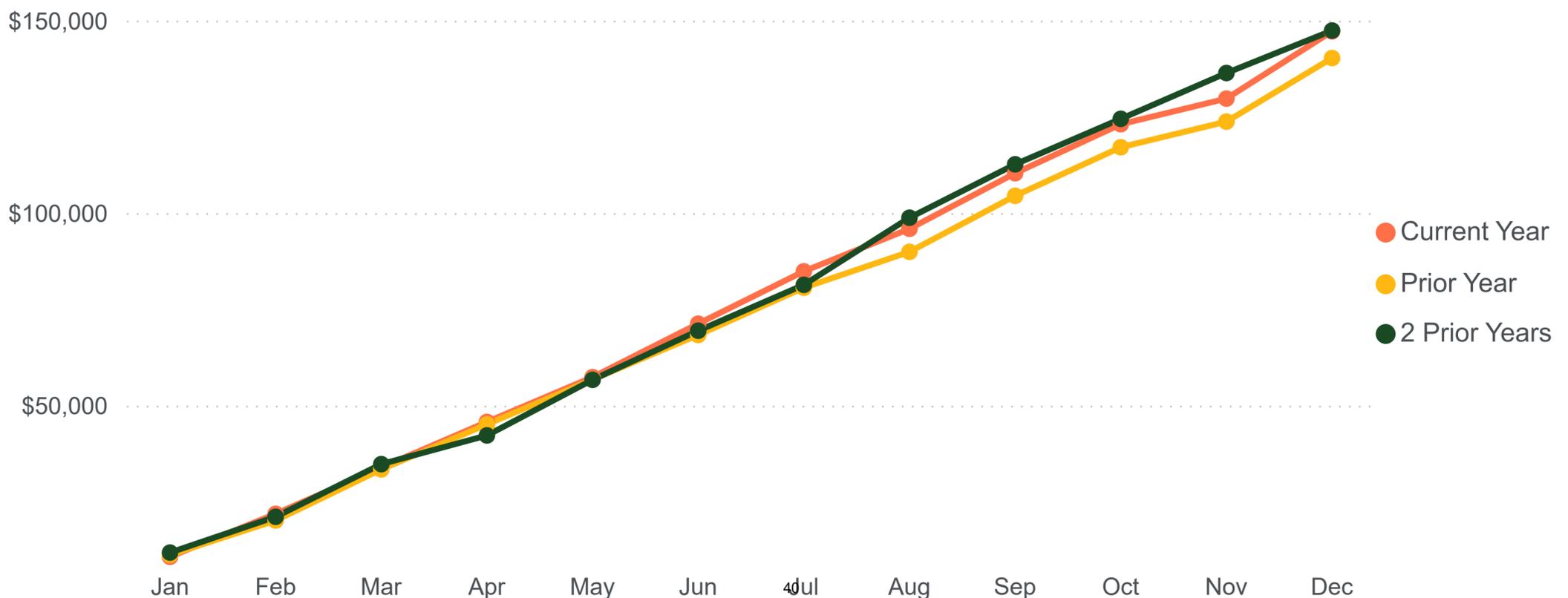
- | Number | Comment   |
|--------|---|
| ①      | Variance due to reimbursements from the State for fire training.                        |
| ②      | Variance due to receiving donation from the Lions Club for new water pump for \$14,000. |
| ③      | Variance due to higher Fire State Aid than budgeted.                                    |

PRELIMINARY

City of Freeport, Minnesota  
Statement of Revenues and Expenses -  
Budget and Actual -  
Water Fund (Unaudited)  
For the Twelve Months Ended December 31, 2025

	2025 Annual Budget	Amount YTD PY 12/31/2024	Amount YTD 12/31/2025	YOY Variance 12/31/2025	CY as a Percent of PY 12/31/2025
<b>Revenues</b>					
⊕ Charges for services	\$ 146,200	\$ 140,808	\$ 159,052	\$ 18,244	112.96%
⊕ Property taxes & special assessments	0	4,780	15,085	10,305	315.57% ①
⊕ Interest earnings	4,000	7,662	8,075	414	105.40%
⊕ Miscellaneous revenues	0	74	15,789	15,714	21238.46% ②
<b>Total Revenues</b>	<b>\$ 150,200</b>	<b>\$ 153,324</b>	<b>\$ 198,001</b>	<b>\$ 44,677</b>	<b>129.14%</b>
<b>Expenses</b>					
⊕ Supplies	\$ 3,500	\$ 1,822	\$ 2,324	\$ (501)	127.49%
⊕ Other services and charges	5,550	8,740	9,416	(675)	107.72%
⊕ Repair and maintenance	2,500	0	0	0	0.00%
⊕ Utilities	7,050	6,001	6,446	(445)	107.41%
⊕ Training, dues & subscriptions	7,370	8,045	7,571	475	94.10%
⊕ Depreciation	85,000	90,163	85,000	5,163	94.27%
⊕ Insurance	1,575	1,303	4,858	(3,555)	372.95%
⊕ Bond principal	44,000	0	0	0	0.00%
⊕ Bond interest	26,169	26,719	26,605	114	99.57%
<b>Total Expenses</b>	<b>\$ 182,714</b>	<b>\$ 142,794</b>	<b>\$ 142,218</b>	<b>\$ 576</b>	<b>99.60%</b>
<b>Other Financing Sources</b>					
⊕ Transfers Out	\$ 54,867	\$ 54,867	\$ 54,868	\$ (1)	100.00%
<b>Other Financing Sources Total</b>	<b>\$ 54,867</b>	<b>\$ 54,867</b>	<b>\$ 54,868</b>	<b>\$ (1)</b>	<b>100.00%</b>
<b>Total</b>	<b>\$ (87,381)</b>	<b>\$ (44,337)</b>	<b>\$ 915</b>	<b>\$ 45,252</b>	<b>-2.06%</b>

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 special assessment audit adjustments not posted.

②

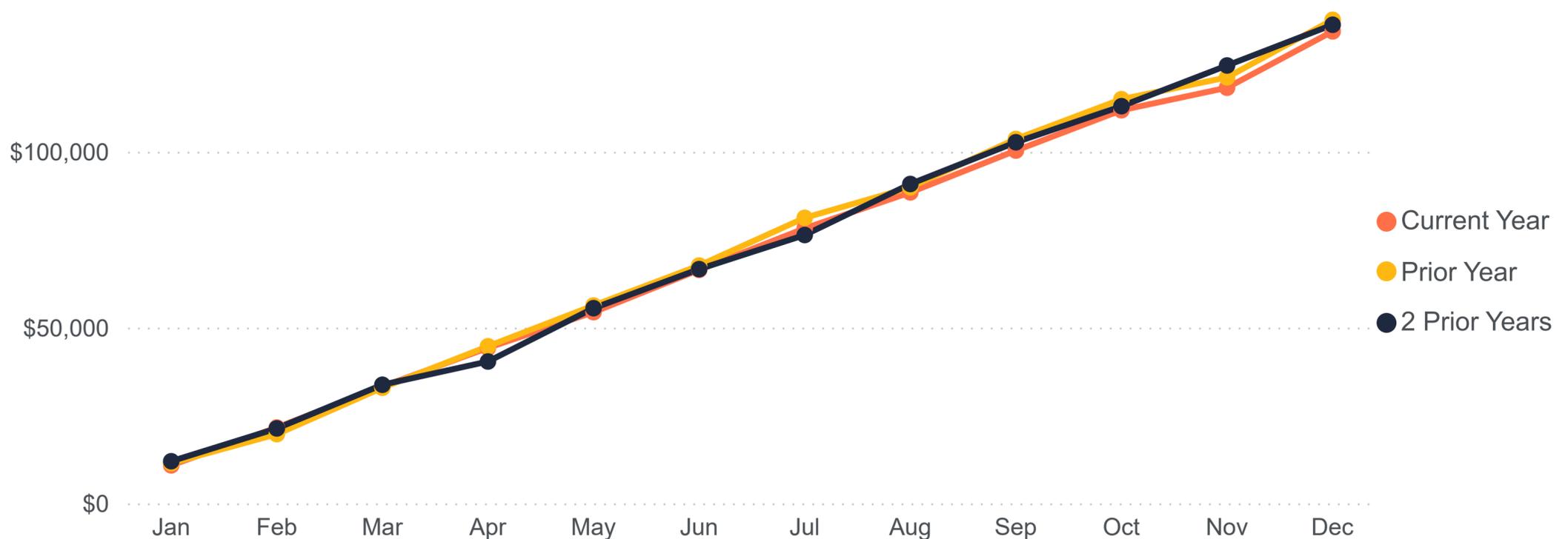
Variance due to receiving one time check from Regions for \$11,588 for MRWFA Series 2023 rebate.

PRELIMINARY

City of Freeport, Minnesota  
Statement of Revenues and Expenses -  
Budget and Actual -  
Waste Water Fund (Unaudited)  
For the Twelve Months Ended December 31, 2025

	2025 Annual Budget	Amount YTD PY 12/31/2024	Amount YTD 12/31/2025	YOY Variance 12/31/2025	CY as a Percent of PY 12/31/2025
<b>Revenues</b>					
⊕ Charges for services	\$ 145,000	\$ 135,801	\$ 134,222	\$ (1,580)	98.84%
⊕ Connection charges	1,200	0	9,600	9,600	0.00%
⊕ Interest earnings	1,500	5,461	6,333	872	115.97%
<b>Revenues Total</b>	<b>\$ 147,700</b>	<b>\$ 141,262</b>	<b>\$ 150,155</b>	<b>\$ 8,892</b>	<b>106.29%</b>
<b>Expenses</b>					
⊕ Supplies	\$ 3,800	\$ 5,941	\$ 10,604	\$ (4,663)	178.49%
⊕ Other services and charges	4,000	10,616	5,850	4,765	55.11%
⊕ Repair and maintenance	21,000	7,065	14,284	(7,219)	202.18%
⊕ Utilities	1,275	894	983	(89)	109.91%
⊕ Training, dues & subscriptions	2,425	3,156	2,722	433	86.26%
⊕ Depreciation	85,000	86,866	85,000	1,866	97.85%
⊕ Insurance	1,575	1,645	1,652	(7)	100.40%
⊕ Miscellaneous Expenses	0	2,131	444	1,687	20.84%
<b>Expenses Total</b>	<b>\$ 119,075</b>	<b>\$ 118,314</b>	<b>\$ 121,540</b>	<b>\$ (3,226)</b>	<b>102.73%</b>
<b>Other Financing Sources</b>					
⊕ Transfers Out	\$ 43,800	\$ 43,800	\$ 43,800	\$ 0	100.00%
<b>Other Financing Sources Total</b>	<b>\$ 43,800</b>	<b>\$ 43,800</b>	<b>\$ 43,800</b>	<b>\$ 0</b>	<b>100.00%</b>
<b>Total</b>	<b>\$ (15,175)</b>	<b>\$ (20,851)</b>	<b>\$ (15,185)</b>	<b>\$ 5,666</b>	<b>72.83%</b>

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

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PRELIMINARY

CITY OF FREEPORT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 12 / 25

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
101 General Fund						
31000 General Property Taxes						
	31000 General Property Taxes	111,531.07	292,307.03	293,716.00	1,408.97	100 %
	Account Group Total :	111,531.07	292,307.03	293,716.00	1,408.97	100 %
31800 Other Taxes						
	31810 Franchise Fees	0.00	351.45	5,000.00	4,648.55	7 %
	Account Group Total :	0.00	351.45	5,000.00	4,648.55	7 %
32000 Licenses and Permits						
	32000 Licenses and Permits	0.00	300.00	0.00	-300.00	%
	Account Group Total :	0.00	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	550.65	48,138.70	15,000.00	-33,138.70	321 %
	32225 Rental Permits	150.00	820.00	850.00	30.00	96 %
	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 :	700.65	49,353.70	16,200.00	-33,153.70	305 %
32300 Gambling Licenses						
	32300 Gambling Licenses	0.00	300.00	250.00	-50.00	120 %
	Account Group Total :	0.00	300.00	250.00	-50.00	120 %
33400 State Grants & Aid/PERA						
	33400 State Grants & Aid/PERA	5,088.50	10,177.00	410.00	-9,767.00	*** %
	33401 LGA (Local Gov't Aid)	72,286.50	144,573.00	144,442.00	-131.00	100 %
	33402 HACA (Homestead Credit)	704.61	1,409.22	1,000.00	-409.22	141 %
	Account Group Total :	78,079.61	156,159.22	145,852.00	-10,307.22	107 %
33600 Grants & Aids from Local Government						
	33630 Grants & Aids from Other Local	0.00	90.56	0.00	-90.56	%
	Account Group Total :	0.00	90.56	0.00	-90.56	%
34000 Charges for Services						
	34000 Charges for Services	10.00	230.00	150.00	-80.00	153 %
	Account Group Total :	10.00	230.00	150.00	-80.00	153 %
35100 Fines						
	35100 Fines	23.32	606.55	1,000.00	393.45	61 %
	Account Group Total :	23.32	606.55	1,000.00	393.45	61 %
36200 Miscellaneous Revenues						
	36200 Miscellaneous Revenues	87.96	11,200.41	0.00	-11,200.41	%
	36210 Interest Earnings	3,154.39	10,913.71	4,000.00	-6,913.71	273 %
	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	%

CITY OF FREEPORT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 12 / 25

Fund	Account	Received			Revenue	
		Current Month	Received YTD	Estimated Revenue	To Be Received	% Received
101 General Fund						
	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:	3,242.35	54,590.62	7,500.00	-47,090.62	728%
39100 Transfer From AFSA						
	39100 Transfer From AFSA	875.00	3,500.00	3,500.00	0.00	100%
	Account Group Total:	875.00	3,500.00	3,500.00	0.00	100%
39500 Transfer from EDA						
	39500 Transfer from EDA	1,250.00	5,000.00	5,000.00	0.00	100%
	Account Group Total:	1,250.00	5,000.00	5,000.00	0.00	100%
39700 Transfer from Water						
	39700 Transfer from Water	10,250.00	41,000.00	41,000.00	0.00	100%
	Account Group Total:	10,250.00	41,000.00	41,000.00	0.00	100%
39800 Transfer From WasteWater						
	39800 Transfer From WasteWater	10,250.00	41,000.00	41,000.00	0.00	100%
	Account Group Total:	10,250.00	41,000.00	41,000.00	0.00	100%
	Fund Total:	216,212.00	652,874.13	568,268.00	-84,606.13	115%
225 AFSA Fund						
33400 State Grants & Aid/PERA						
	33400 State Grants & Aid/PERA	0.00	30,510.54	26,000.00	-4,510.54	117%
	33420 State Fire Dept Aid	0.00	12,783.73	5,000.00	-7,783.73	256%
	Account Group Total:	0.00	43,294.27	31,000.00	-12,294.27	140%
34200 Public Safety						
	34202 Fire Contract	0.00	102,705.00	102,704.00	-1.00	100%
	34203 Fire Revenues	325.00	3,640.00	6,000.00	2,360.00	61%
	34205 Rescue Revenues	1,360.00	12,282.50	15,000.00	2,717.50	82%
	Account Group Total:	1,685.00	118,627.50	123,704.00	5,076.50	96%
36200 Miscellaneous Revenues						
	36210 Interest Earnings	933.41	3,881.68	2,500.00	-1,381.68	155%
	36230 Donations - Private	-9,006.86	17,865.23	5,000.00	-12,865.23	357%
	Account Group Total:	-8,073.45	21,746.91	7,500.00	-14,246.91	290%
39400 Transfer from General						
	39400 Transfer from General	12,139.00	55,556.00	48,554.00	-7,002.00	114%
	Account Group Total:	12,139.00	55,556.00	48,554.00	-7,002.00	114%
	Fund Total:	5,750.55	239,224.68	210,758.00	-28,466.68	114%

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
601 Water						
31300 General Sales and Use Tax						
	31300 General Sales and Use Tax	161.74	1,056.09	0.00	-1,056.09	%
	Account Group Total :	161.74	1,056.09	0.00	-1,056.09	%
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	17,470.69	147,195.58	145,000.00	-2,195.58	102 %
	34050 Hook-up fee	0.00	10,800.00	1,200.00	-9,600.00	900 %
	Account Group Total :	17,470.69	157,995.58	146,200.00	-11,795.58	108 %
36100 Special Assessments						
	36100 Special Assessments	6,676.64	15,085.26	0.00	-15,085.26	%
	Account Group Total :	6,676.64	15,085.26	0.00	-15,085.26	%
36200 Miscellaneous Revenues						
	36200 Miscellaneous Revenues	0.00	13,688.67	0.00	-13,688.67	%
	36210 Interest Earnings	2,291.78	8,075.49	4,000.00	-4,075.49	202 %
	Account Group Total :	2,291.78	21,764.16	4,000.00	-17,764.16	544 %
	Fund Total :	26,600.85	198,001.09	150,200.00	-47,801.09	132 %
602 Waste Water						
34000 Charges for Services						
	34000 Charges for Services	16,020.36	134,221.52	145,000.00	10,778.48	93 %
	34050 Hook-up fee	0.00	9,600.00	1,200.00	-8,400.00	800 %
	Account Group Total :	16,020.36	143,821.52	146,200.00	2,378.48	98 %
36200 Miscellaneous Revenues						
	36210 Interest Earnings	1,788.85	6,333.16	1,500.00	-4,833.16	422 %
	Account Group Total :	1,788.85	6,333.16	1,500.00	-4,833.16	422 %
	Fund Total :	17,809.21	150,154.68	147,700.00	-2,454.68	102 %
	Grand Total :	266,372.61	1,240,254.58	1,076,926.00	-163,328.58	115 %

CITY OF FREEPORT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 12 / 25

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Avai lable Appropriation	% Committed
101 General Fund							
41000 GENERAL GOVERNMENT							
41000 GENERAL GOVERNMENT							
200	Postage	0.00	258.31	600.00	600.00	341.69	43%
210	Operating Supplies	570.82	4,165.87	2,700.00	2,700.00	-1,465.87	154%
220	Repair & Maint. Supplies	0.00	4,346.00	1,200.00	1,200.00	-3,146.00	362%
300	Professional Services	9,670.00	126,566.22	140,000.00	140,000.00	13,433.78	90%
302	Legal Consulting	412.50	4,655.50	4,500.00	4,500.00	-155.50	103%
305	Legal Prosecution	0.00	1,600.00	1,500.00	1,500.00	-100.00	107%
320	Telephone	132.34	1,684.97	1,800.00	1,800.00	115.03	94%
335	Mileage & Reimb Exp	102.50	393.70	600.00	600.00	206.30	66%
340	Advertising	515.00	6,105.00	0.00	0.00	-6,105.00	0%
350	Notices & Publication	0.00	1,240.70	1,200.00	1,200.00	-40.70	103%
361	Liability Insurance	724.84	8,931.53	7,140.00	7,140.00	-1,791.53	125%
366	Insurance Claims	0.00	61,260.47	0.00	0.00	-61,260.47	0%
381	Electric	136.67	2,170.05	3,000.00	3,000.00	829.95	72%
410	Rentals	170.86	2,064.78	1,600.00	1,600.00	-464.78	129%
430	Miscellaneous	800.00	1,556.24	2,500.00	2,500.00	943.76	62%
433	Dues	1.00	4,617.03	4,500.00	4,500.00	-117.03	103%
434	League Dues	0.00	1,018.00	900.00	900.00	-118.00	113%
	Account Total :	13,236.53	232,634.37	173,740.00	173,740.00	-58,894.37	134%
	Account Group Total :	13,236.53	232,634.37	173,740.00	173,740.00	-58,894.37	134%
41100 Legislative (Council/Board)							
41100 Legislative (Council/Board)							
100	Wages and Salaries	0.00	4,280.00	6,000.00	6,000.00	1,720.00	71%
121	Cities FICA 6.2%	0.00	265.36	372.00	372.00	106.64	71%
122	Cities Share MED 1.45%	0.00	62.06	87.00	87.00	24.94	71%
360	Workers Comp Insurance	-29.53	82.45	100.00	100.00	17.55	82%
	Account Total :	-29.53	4,689.87	6,559.00	6,559.00	1,869.13	72%
	Account Group Total :	-29.53	4,689.87	6,559.00	6,559.00	1,869.13	72%
41300 Executive (Mayor/Manager)							
41300 Executive (Mayor/Manager)							
100	Wages and Salaries	0.00	2,120.00	2,880.00	2,880.00	760.00	74%
121	Cities FICA 6.2%	0.00	131.44	179.00	179.00	47.56	73%
122	Cities Share MED 1.45%	0.00	30.74	42.00	42.00	11.26	73%
330	Training	0.00	800.64	1,000.00	1,000.00	199.36	80%
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	3,112.82	4,636.00	4,636.00	1,523.18	67%
	Account Group Total :	0.00	3,112.82	4,636.00	4,636.00	1,523.18	67%
41400 Clerk							
41400 Clerk							
100	Wages and Salaries	4,714.78	62,104.65	58,338.00	58,338.00	-3,766.65	106%
103	Assistant's Wages	2,394.00	19,201.33	19,860.00	19,860.00	658.67	97%
105	Misc Compensation	692.30	1,384.60	0.00	0.00	-1,384.60	0%
120	Cities Share PERA	533.15	7,705.37	5,865.00	5,865.00	-1,840.37	131%
121	Cities FICA 6.2%	483.67	5,033.94	4,848.00	4,848.00	-185.94	104%
122	Cities Share MED 1.45%	113.11	1,177.30	1,134.00	1,134.00	-43.30	104%

CITY OF FREEPORT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 12 / 25

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Avai lable Appropriation	% Committed
101 General Fund						
131 Life Insurance	0.00	0.00	20.00	20.00	20.00	0%
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	-118.12	329.78	400.00	400.00	70.22	82%
433 Dues	0.00	0.00	50.00	50.00	50.00	0%
Account Total :	8,812.89	99,567.68	92,600.00	92,600.00	-6,967.68	108%
41450 Elections						
105 Misc Compensation	0.00	30.00	2,000.00	2,000.00	1,970.00	2%
210 Operating Supplies	0.00	2,100.00	1,800.00	1,800.00	-300.00	117%
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	2,130.00	4,400.00	4,400.00	2,270.00	48%
Account Group Total :	8,812.89	101,697.68	97,000.00	97,000.00	-4,697.68	105%
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%
430 Miscellaneous	0.00	46.00	0.00	0.00	-46.00	0%
Account Total :	0.00	46.00	750.00	750.00	704.00	6%
Account Group Total :	0.00	46.00	750.00	750.00	704.00	6%
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	47,285.96	5,000.00	5,000.00	-42,285.96	946%
436 State Surcharge	0.00	1,890.43	300.00	300.00	-1,590.43	630%
Account Total :	0.00	49,176.39	5,300.00	5,300.00	-43,876.39	928%
Account Group Total :	0.00	53,160.39	5,300.00	5,300.00	-47,860.39	1003%

CITY OF FREEPORT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 12 / 25

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Avai lable Appropriation	% Committed
101 General Fund							
42200 Fire & Rescue							
42200 Fire & Rescue							
	700 Transfers	12,139.00	48,556.00	48,554.00	48,554.00	-2.00	100%
	Account Total :	12,139.00	48,556.00	48,554.00	48,554.00	-2.00	100%
	Account Group Total :	12,139.00	48,556.00	48,554.00	48,554.00	-2.00	100%
43000 Public Works							
43000 Public Works							
	100 Wages and Salaries	5,536.06	56,178.31	58,038.00	58,038.00	1,859.69	97%
	103 Assistant's Wages	1,077.50	7,872.50	32,136.00	32,136.00	24,263.50	24%
	105 Misc Compensation	692.30	12,392.17	9,000.00	9,000.00	-3,392.17	138%
	120 Cities Share PERA	415.20	4,481.10	6,763.00	6,763.00	2,281.90	66%
	121 Cities FICA 6.2%	452.97	4,839.00	5,591.00	5,591.00	752.00	87%
	122 Cities Share MED 1.45%	105.95	1,131.98	1,308.00	1,308.00	176.02	87%
	131 Life Insurance	1.60	21.40	20.00	20.00	-1.40	107%
	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%
	333 Physicals	0.00	100.00	0.00	0.00	-100.00	0%
	335 Mileage & Reimb Exp	0.00	0.00	100.00	100.00	100.00	0%
	360 Workers Comp Insurance	-1,328.81	3,709.97	4,500.00	4,500.00	790.03	82%
	Account Total :	6,952.77	91,171.94	117,676.00	117,676.00	26,504.06	77%
	Account Group Total :	6,952.77	91,171.94	117,676.00	117,676.00	26,504.06	77%
43100 Highways, Streets & Roadways							
43100 Highways, Streets & Roadways							
	210 Operating Supplies	9.84	5,527.54	2,000.00	2,000.00	-3,527.54	276%
	215 Gas & Oil	716.30	5,667.29	5,800.00	5,800.00	132.71	98%
	220 Repair & Maint. Supplies	365.55	4,280.62	5,000.00	5,000.00	719.38	86%
	225 Street Materials	0.00	662.20	14,000.00	14,000.00	13,337.80	5%
	311 Outside Maintenance	0.00	22,863.02	15,000.00	15,000.00	-7,863.02	152%
	320 Telephone	28.35	390.06	500.00	500.00	109.94	78%
	361 Liability Insurance	304.17	3,713.08	2,835.00	2,835.00	-878.08	131%
	366 Insurance Claims	0.00	17,735.50	0.00	0.00	-17,735.50	0%
	381 Electric	124.99	1,311.15	1,400.00	1,400.00	88.85	94%
	382 Heating Gas	355.50	2,998.79	3,000.00	3,000.00	1.21	100%
	383 Garbage	0.00	0.00	1,620.00	1,620.00	1,620.00	0%
	401 Truck Repairs	910.38	2,021.57	2,500.00	2,500.00	478.43	81%
	410 Rentals	8.00	119.45	100.00	100.00	-19.45	119%
	430 Miscellaneous	0.00	1,681.29	2,000.00	2,000.00	318.71	84%
	431 Permits/License	40.50	40.50	140.00	140.00	99.50	29%
	510 Capital Expenditures	2,333.33	17,083.33	0.00	0.00	-17,083.33	0%
	700 Transfers	0.00	7,000.00	0.00	0.00	-7,000.00	0%
	Account Total :	5,196.91	93,095.39	55,895.00	55,895.00	-37,200.39	167%
43160 Street Lighting							
	311 Outside Maintenance	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
	381 Electric	1,354.58	14,639.03	20,000.00	20,000.00	5,360.97	73%
	Account Total :	1,354.58	14,639.03	21,000.00	21,000.00	6,360.97	70%
	Account Group Total :	6,551.49	107,734.42	76,895.00	76,895.00	-30,839.42	140%

CITY OF FREEPORT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 12 / 25

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Avai lable Appropriation	% Committed
101 General Fund							
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	684.27	8,449.08	6,458.00	6,458.00	-1,991.08	131%
	Account Total :	684.27	11,187.78	9,958.00	9,958.00	-1,229.78	112%
	Account Group Total :	684.27	11,187.78	9,958.00	9,958.00	-1,229.78	112%
	Fund Total :	48,347.42	684,589.52	568,268.00	568,268.00	-116,321.52	120%
225 AFSA Fund							
42200 Fire & Rescue							
42200 Fire & Rescue							
	100 Wages and Salaries	4,879.99	4,879.99	4,880.00	4,880.00	0.01	100%
	115 Training	11,213.50	11,213.50	15,000.00	15,000.00	3,786.50	75%
	116 Fire Calls	5,238.98	5,238.98	7,000.00	7,000.00	1,761.02	75%
	117 Rescue Calls	8,372.03	8,372.03	9,500.00	9,500.00	1,127.97	88%
	121 Cities FICA 6.2%	1,841.69	1,834.25	2,400.00	2,400.00	565.75	76%
	122 Cities Share MED 1.45%	430.73	428.99	600.00	600.00	171.01	71%
	200 Postage	0.00	73.00	0.00	0.00	-73.00	0%
	210 Operating Supplies	7,737.30	15,755.59	6,500.00	6,500.00	-9,255.59	242%
	215 Gas & Oil	454.71	2,352.00	4,500.00	4,500.00	2,148.00	52%
	220 Repair & Maint. Supplies	0.00	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	38,964.67	26,000.00	26,000.00	-12,964.67	150%
	320 Telephone	87.40	1,044.72	1,300.00	1,300.00	255.28	80%
	330 Training	0.00	4,900.00	5,085.00	5,085.00	185.00	96%
	332 State/Chief Conference	0.00	3,289.51	1,200.00	1,200.00	-2,089.51	274%
	333 Physicals	0.00	5,019.25	300.00	300.00	-4,719.25	1673%
	335 Mileage & Reimb Exp	0.00	743.35	2,000.00	2,000.00	1,256.65	37%
	360 Workers Comp Insurance	-1,476.46	4,122.29	12,000.00	12,000.00	7,877.71	34%
	361 Liability Insurance	426.60	4,593.07	4,000.00	4,000.00	-593.07	115%
	381 Electric	234.32	3,359.84	3,000.00	3,000.00	-359.84	112%
	382 Heating Gas	52.76	1,845.43	2,500.00	2,500.00	654.57	74%
	383 Garbage	0.00	0.00	200.00	200.00	200.00	0%
	384 Water	192.31	948.45	600.00	600.00	-348.45	158%
	401 Truck Repairs	0.00	5,948.74	8,000.00	8,000.00	2,051.26	74%
	430 Miscellaneous	5,579.04	13,041.72	8,000.00	8,000.00	-5,041.72	163%
	433 Dues	60.25	862.25	1,000.00	1,000.00	137.75	86%
	700 Transfers	875.00	3,500.00	3,500.00	3,500.00	0.00	100%
	710 Residual Equity Transfers	17,248.00	68,992.00	68,993.00	68,993.00	1.00	100%
	Account Total :	63,448.15	221,310.38	210,758.00	210,758.00	-10,552.38	105%

CITY OF FREEPORT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 12 / 25

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Avai lable Appropriation	% Committed
225 AFSA Fund							
	Account Group Total :	63,448.15	221,310.38	210,758.00	210,758.00	-10,552.38	105%
	Fund Total :	63,448.15	221,310.38	210,758.00	210,758.00	-10,552.38	105%
601 Water							
43200 Sanitation							
43225 Water							
	200 Postage	154.57	1,196.08	1,000.00	1,000.00	-196.08	120%
	210 Operating Supplies	0.00	1,127.43	2,500.00	2,500.00	1,372.57	45%
	220 Repair & Maint. Supplies	0.00	0.00	500.00	500.00	500.00	0%
	300 Professional Services	13.50	231.55	500.00	500.00	268.45	46%
	311 Outside Maintenance	0.00	0.00	2,000.00	2,000.00	2,000.00	0%
	320 Telephone	21.21	270.71	300.00	300.00	29.29	90%
	330 Training	0.00	175.00	500.00	500.00	325.00	35%
	335 Mileage & Reimb Exp	0.00	0.00	170.00	170.00	170.00	0%
	350 Notices & Publication	0.00	1,029.30	700.00	700.00	-329.30	147%
	361 Liability Insurance	132.15	1,331.53	1,575.00	1,575.00	243.47	85%
	366 Insurance Claims	0.00	3,526.38	0.00	0.00	-3,526.38	0%
	381 Electric	590.70	6,153.94	6,500.00	6,500.00	346.06	95%
	420 Depreciation	21,250.00	85,000.00	85,000.00	85,000.00	0.00	100%
	430 Miscellaneous	0.00	20.90	250.00	250.00	229.10	8%
	431 Permits/License	0.00	3,321.60	3,500.00	3,500.00	178.40	95%
	433 Dues	27.59	3,044.68	2,500.00	2,500.00	-544.68	122%
	440 Chemical Purification	20.00	5,499.65	5,000.00	5,000.00	-499.65	110%
	450 Sales Tax	0.00	1,351.00	0.00	0.00	-1,351.00	0%
	460 Lab Testing	0.00	0.00	50.00	50.00	50.00	0%
	510 Capital Expenditures	2,333.34	2,333.34	0.00	0.00	-2,333.34	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	54,868.00	54,867.00	54,867.00	-1.00	100%
	Account Total :	38,260.06	196,591.09	237,581.00	237,581.00	40,989.91	83%
	Account Group Total :	38,260.06	196,591.09	237,581.00	237,581.00	40,989.91	83%
47000 Debt Service							
47000 Debt Service							
	620 Fiscal Agents Fees	495.00	495.00	0.00	0.00	-495.00	0%
	Account Total :	495.00	495.00	0.00	0.00	-495.00	0%
	Account Group Total :	495.00	495.00	0.00	0.00	-495.00	0%
	Fund Total :	38,755.06	197,086.09	237,581.00	237,581.00	40,494.91	83%

CITY OF FREEPORT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 12 / 25

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Avai lable Appropriation	% Committed
602 Waste Water						
43200 Sanitation						
43250 Sewage Collection and Disposal						
200 Postage	130.50	1,065.50	800.00	800.00	-265.50	133%
210 Operating Supplies	0.00	9,538.54	3,000.00	3,000.00	-6,538.54	318%
220 Repair & Maint. Supplies	0.00	124.62	1,000.00	1,000.00	875.38	12%
300 Professional Services	0.00	494.00	2,500.00	2,500.00	2,006.00	20%
311 Outside Maintenance	0.00	14,159.84	20,000.00	20,000.00	5,840.16	71%
320 Telephone	21.20	270.75	275.00	275.00	4.25	98%
330 Training	0.00	175.00	250.00	250.00	75.00	70%
361 Liability Insurance	136.90	1,651.99	1,575.00	1,575.00	-76.99	105%
381 Electric	78.20	712.21	1,000.00	1,000.00	287.79	71%
420 Depreciation	21,250.00	85,000.00	85,000.00	85,000.00	0.00	100%
430 Miscellaneous	0.00	444.14	0.00	0.00	-444.14	0%
431 Permits/License	0.00	402.50	475.00	475.00	72.50	85%
433 Dues	27.58	2,144.78	1,700.00	1,700.00	-444.78	126%
460 Lab Testing	182.88	3,022.90	1,500.00	1,500.00	-1,522.90	202%
510 Capital Expenditures	2,333.33	2,333.33	0.00	0.00	-2,333.33	0%
700 Transfers	10,950.00	43,800.00	43,800.00	43,800.00	0.00	100%
Account Total :	35,110.59	165,340.10	162,875.00	162,875.00	-2,465.10	102%
Account Group Total :	35,110.59	165,340.10	162,875.00	162,875.00	-2,465.10	102%
Fund Total :	35,110.59	165,340.10	162,875.00	162,875.00	-2,465.10	102%
Grand Total :	185,661.22	1,268,326.09	1,179,482.00	1,179,482.00	-88,844.09	108%