

**CITY OF FREEMAN
CITY COUNCIL | REGULAR SESSION
TUESDAY, JANUARY 10, 2023
6:30 P.M. | CITY HALL COUNCIL CHAMBERS
AGENDA**

ROLL CALL

MINUTES OF DECEMBER 20, 2022 REGULAR MEETING

VOUCHERS & SALARIES

FINANCIAL REPORT

PUBLIC INPUT

SALE OF MUNICIPAL PROPERTY

VETOED POLICE CELL PHONE RESOLUTION

JOINT ELECTION AGREEMENT

APPOINT LIBRARY BOARD MEMBERS

OTHER BUSINESS

NEXT MEETING DATE – TUESDAY, JANUARY 24, 2023 @ 6:30 PM

EXECUTIVE SESSION PURSUANT TO SDCL 1-25-2(1) – PERSONNEL

ADJOURN

**This meeting will be livestreamed via the link posted in the “Government” section at
CityofFreeman.org & on Golden West Cable channel 90.**

Council Minutes
Regular Session
Tuesday, December 20, 2022

The Freeman City Council met in regular session on Tuesday, December 20, 2022 at 6:30 pm at City Hall in Freeman. Mayor Michael Walter called the meeting to order and the following members were present: Charles Gering, Blaine Saarie, Tabitha Schoenwald, Clifford Tjaden, Elizabeth Waltner and Steve Waltner. Also attending were Finance Officer Lisa Edelman, Scott Brewer, Duane Walters, Carol Eisenbeis, Cole Gebhart and Paul Korn.

Minutes

S. Waltner moved to accept the minutes of the December 6, 2022 regular meeting as presented. Saarie seconded the motion. Roll call: all votes aye.

Main Street Update

Paul Korn presented a final quantities change order in the amount of \$28,496.53. He stated the overall project came in very close to the original contract amount. Tjaden informed Korn that the water/ice is backing up on the street in front of the Brickhouse Lounge and would like them to take a look at this area. Tjaden moved to accept change order #3 – final adjustments to the plan quantities to match the final in place field quantities – for an increase in the amount of \$28,496.53. Schoenwald seconded the motion. Roll call: all votes aye.

Vouchers

S. Waltner moved to approve the vouchers listed below. E. Waltner seconded the motion. Roll call: all votes aye.

AFLAC, employee insurance	459.92	MILLER CONSULTING, computer repair	615.00
C & B OPERATIONS, repair	36.63	OFFICE ALLY, monthly subscription	35.00
CAROL EISENBEIS, reimbursement	352.79	ONE OFFICE, supplies	68.80
CARDMEMBER SERVICES, library books	1200.57	OPLINGER ABSTRACT, subscription	100.00
CENTURY BUSINESS PRODUCTS, copy fees	156.04	PRINTED IMPRESSIONS, supplies	445.50
CMC EXCAVATION, water line leak	2142.86	R & R PRODUCTS, repair	62.94
CNH INDUSTRIAL, repair	1859.75	REEDE CONSTRUCTION, Main St final pmt	650906.37
CORE & MAIN, locator	950.00	RURAL MFG, repair	808.91
EMERGENCY MEDICAL PRODUCTS, supplies	1.38	SAARIE AUTO, repair	833.27
FREEMAN SHOPPING CENTER, resale	452.82	SD DEPT OF PUBLIC SAFETY, license renew	379.00
HEIMAN, fire repair	598.69	STRYKER SALES, power load system	29133.66
KLEINSASSER HTG, repair	310.00	TWISTED METAL GARAGE, repair	800.00
LAWNS UNLIMITED, landscaping	1054.59	US BANK TRUST, lagoon loan	16668.22
MC & R POOLS, winterize wader	1194.51	WELLMARK, health insurance	15933.66
		VOUCHER TOTAL	727560.88

Dakota Protein Solutions

Mayor Walter informed the group that Dakota Protein Solutions would like some commitment that the city will sell them water at a negotiated price if the well assessment is favorable. Tjaden moved that the City of Freeman will sell

Dakota Protein Solutions water at a negotiated price when they are ready to buy it. S. Waltner seconded the motion. Roll call: all votes aye.

Budget Allocation Resolution

E. Waltner moved to adopt the Resolution of Budget Allocation. Tjaden seconded the motion. Roll call: all votes aye.

RESOLUTION OF BUDGET ALLOCATION

WHEREAS the City of Freeman hereby reallocates additional dollars to the 2022 expense funds for the Landfill/Recycle department from the Contingency department in the following amounts:

Landfill/Recycle	\$	1,000.00
Contingency	\$	(1,000.00)

WHEREAS additional funds are available from the Contingency department, therefore the Council desires to increase the above departments, per accepted government accounting standards in compliance with SDCL 9-21-7;

WHEREAS the Council seeks to distribute funds for authorized uses as needed, and furthermore;

NOW THEREFORE BE ORDAINED by the Council of the City of Freeman, South Dakota that budget ordinance 2021-14 be hereby supplemented to increase the departments for expenditures as needed in the amounts as necessary to meet the obligations of the municipality, shall be disbursed in accordance to the terms of this supplemental appropriation.

Dated this 20th day of December 2022

SIGNED: _____
Michael Walter, Mayor

(SEAL)

ATTEST:

Lisa Edelman, Finance Officer

Advertise for Hay Bids

S. Waltner moved to advertise for a 3 year term for hay bids at the lagoon. Saarie seconded the motion. Roll call: all votes aye.

Utility Account Write-offs

Edelman presented a list of utility account write-offs totaling \$4435.53. E. Waltner moved to approve the utility account write-offs in the amount of \$4435.53. S. Waltner seconded the motion. Roll call: all votes aye.

Marketing & Development Report

The marketing & development report was given to the council.

Other Business

S. Waltner: Complimented Walters on the snow removal last week.

E. Waltner: Questioned if ice melt can be put on the aggregate ribbon along the Main Street sidewalks.

Brewer: Asked if the police department can switch the police cell phones from Verizon to AT & T for no upfront costs and a less per month cost. Saarie moved to allow the police department to switch the cell phones from Verizon to AT & T at no additional cost. Schoenwald seconded the motion. Roll call: all votes aye.

Next Meeting Date

Tjaden moved to have the January meeting dates on January 10 & 24, 2023 at 6:30 p.m. Saarie seconded the motion. All votes aye.

Executive Session

S. Waltner moved to go into Executive Session at 7:06 pm pursuant to SDCL 1-25-2(1) personnel and SDCL 1-25-2(4) contract negotiation. E. Waltner seconded the motion. All votes aye.

Gering declared out of executive session at 8:21 pm.

S. Waltner moved to hire Robert Huber at \$21.28/hour on a part-time as needed basis. Saarie seconded the motion. Roll call: all votes aye.

Schoenwald moved to approve the following wages and salaries for 2023. S. Waltner seconded the motion. Roll call: all votes aye.

Mayor \$1575.00/quarter and \$55.00/special meeting; Council \$787.50/quarter and \$55.00/special meeting; Planning \$55.00/meeting; Scott Brewer \$25.06/hour; Jonathan Slevin \$23.04/hour; Duane Walters \$28.92/hour; Cody Fransen \$23.56/hour; Robert Huber \$21.28/hour; John Weier \$20.22/hour; Lisa Edelman \$90,000/year; Lisa Jensen \$18.93/hour; Carol Eisenbeis \$45,389/year; Anna Munkvold \$18.00/hour; John Butkus \$20.03/hour; Brian Skinner \$14.04/hour; Jim Smidt \$14.68/hour; LeAnn Kaufman \$20.58/hour; Crystal Gering Nelson \$15.79/hour; Bonnie Tschetter \$15.50/hour; Leann Schulz-Thomas \$15.50/hour; Housing Commissioner \$1000/year; Fire Chief \$1,164/year; Fire Mechanic (x3) \$345/year; Ambulance Chief \$2,400/year; Ambulance Mechanic \$299/year; Ambulance EMT \$14.76/hour plus \$50/\$80 per call

Schoenwald moved to change the fitness center lease to a one year lease at a rate of \$1100.00 per month with a 60 day notice of termination. S. Waltner seconded the motion. Roll call aye votes: Gering, Saarie, Schoenwald, E. Waltner and S. Waltner. No votes: Tjaden. Motion carries 5-1.

Adjournment

Saarie moved to adjourn at 8:30 pm. Schoenwald seconded motion. All votes aye.

Lisa Edelman, Finance Officer

Michael Walter, Mayor



Financial Report

Fund	Balance December 1, 2022	Expense	Revenue	Transfer Out	Transfer In	Balance December 31, 2022
Freeman Area Svgs Veterans Memorial	\$20,000.00	Memorial 0.4975%				\$20,000.00
Memorial Checking	\$4,044.35					\$4,044.35
Total Mem funds	\$24,044.35					\$24,044.35
Rubble Site	\$50.00	\$0.00	\$0.00			\$50.00
Drivers License Petty Cash	\$100.00	\$0.00	\$0.00			\$100.00
Merchants #902						
BBB Tax	\$42,943.54		\$2,364.12			\$45,307.66
General	\$1,927,573.73	\$ 778,055.51	\$125,800.57			\$1,275,318.79
Library donation	\$73,252.84					\$73,252.84
Liquor Building	\$21,624.54		\$1,000.00	\$1,000.00		\$21,624.54
Police Safety	\$186.99					\$186.99
Water	\$67,009.83	\$85,443.50	\$22,526.96			\$4,093.29
Sewer	\$570,685.73	\$31,863.53	\$22,658.67			\$561,480.87
Sewer Surcharge	\$84,313.16	\$0.00	\$6,079.33			\$90,392.49
Ambulance	\$443,685.90	\$41,865.26	\$8,063.95			\$409,884.59
Refuse	\$157,581.43	\$11,949.53	\$18,425.43			\$164,057.33
Total Merchants #902	\$3,388,857.69	\$949,177.33	\$206,919.03	\$1,000.00	\$0.00	\$2,645,599.39
Reserves:						
Promoting the City	\$292,847.95		\$350.00		\$1,000.00	\$294,197.95
Grand Totals #902	\$3,681,705.64	\$949,177.33	\$207,269.03	\$1,000.00	\$1,000.00	\$2,939,797.34

O/S Checks - Total \$36,957.30
 O/S Deposit - Total -

Balance & Outstanding Rec \$2,976,754.64
 Merchants #902 - 1.00% \$2,976,754.64
 \$0.00

CITY OF FREEMAN
***Expenditure Guideline©**

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Current Period: December 2022

		2022	2022	December	Enc	2022	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
General Fund							
Contingency							
Active	E 100-41150-4290 Miscellaneous E	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	0.00%
	Total Contingenc	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	0.00%
Council/Mayor							
Active	E 100-41200-4110 Salary	\$28,000.00	\$25,355.00	\$0.00	\$0.00	\$2,645.00	90.55%
Active	E 100-41200-4120 FICA & Medicar	\$2,200.00	\$1,939.72	\$0.00	\$0.00	\$260.28	88.17%
Active	E 100-41200-4140 Workmans Com	\$150.00	\$116.51	\$0.00	\$0.00	\$33.49	77.67%
Active	E 100-41200-4211 General Liability	\$1,800.00	\$2,104.54	\$0.00	\$0.00	-\$304.54	116.92%
Active	E 100-41200-4220 Professional Ser	\$0.00	\$450.00	\$0.00	\$0.00	-\$450.00	0.00%
Active	E 100-41200-4223 Annual Dues	\$1,400.00	\$1,504.32	\$0.00	\$0.00	-\$104.32	107.45%
Active	E 100-41200-4230 Publishing	\$4,500.00	\$4,840.11	\$190.59	\$0.00	-\$340.11	107.56%
Active	E 100-41200-4260 Supplies	\$150.00	\$149.87	\$100.00	\$0.00	\$0.13	99.91%
Active	E 100-41200-4270 Travel & Confer	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0.00%
Active	E 100-41200-4271 Training	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
Active	E 100-41200-4290 Miscellaneous E	\$500.00	\$25.00	\$0.00	\$0.00	\$475.00	5.00%
	Total Council/Mayc	\$39,250.00	\$36,485.07	\$290.59	\$0.00	\$2,764.93	92.96%
Attorney							
Active	E 100-41410-4220 Professional Ser	\$10,000.00	\$8,262.81	\$1,283.18	\$0.00	\$1,737.19	82.63%
Active	E 100-41410-4290 Miscellaneous E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Attorne	\$10,000.00	\$8,262.81	\$1,283.18	\$0.00	\$1,737.19	82.63%
Finance Officer							
Active	E 100-41420-4110 Salary	\$36,000.00	\$29,204.62	\$4,153.86	\$0.00	\$6,795.38	81.12%
Active	E 100-41420-4120 FICA & Medicar	\$2,800.00	\$2,104.61	\$299.27	\$0.00	\$695.39	75.16%
Active	E 100-41420-4130 Retirement City	\$2,100.00	\$1,654.98	\$249.24	\$0.00	\$445.02	78.81%
Active	E 100-41420-4140 Workmans Com	\$125.00	\$116.51	\$0.00	\$0.00	\$8.49	93.21%
Active	E 100-41420-4150 Group Insurance	\$10,000.00	\$6,153.80	\$1,478.81	\$0.00	\$3,846.20	61.54%
Active	E 100-41420-4211 General Liability	\$1,000.00	\$870.13	\$0.00	\$0.00	\$129.87	87.01%
Active	E 100-41420-4220 Professional Ser	\$9,000.00	\$14,249.40	\$0.00	\$0.00	-\$5,249.40	158.33%
Active	E 100-41420-4223 Annual Dues	\$250.00	\$205.00	\$165.00	\$0.00	\$45.00	82.00%
Active	E 100-41420-4230 Publishing	\$0.00	\$187.08	\$0.00	\$0.00	-\$187.08	0.00%
Active	E 100-41420-4260 Supplies	\$600.00	\$1,126.19	\$0.00	\$0.00	-\$526.19	187.70%
Active	E 100-41420-4270 Travel & Confer	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00	0.00%
Active	E 100-41420-4271 Training	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
Active	E 100-41420-4280 Telephone	\$600.00	\$450.00	\$50.00	\$0.00	\$150.00	75.00%
Active	E 100-41420-4290 Miscellaneous E	\$0.00	\$42.40	\$0.00	\$0.00	-\$42.40	0.00%
Active	E 100-41420-4341 Computer Softw	\$1,000.00	\$486.36	\$0.00	\$0.00	\$513.64	48.64%
Active	E 100-41420-4346 Computers, Prin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Finance Office	\$64,425.00	\$56,851.08	\$6,396.18	\$0.00	\$7,573.92	88.24%
Insurance Bond							
Active	E 100-41460-4210 Property Insuran	\$2,700.00	\$2,700.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-41460-4211 General Liability	\$2,700.00	\$2,700.00	\$0.00	\$0.00	\$0.00	100.00%
	Total Insurance Bon	\$5,400.00	\$5,400.00	\$0.00	\$0.00	\$0.00	100.00%
Marketing Coordinator							
Active	E 100-41470-4110 Salary	\$44,100.00	\$42,420.04	\$4,894.62	\$0.00	\$1,679.96	96.19%
Active	E 100-41470-4120 FICA & Medicar	\$3,250.00	\$2,784.52	\$336.06	\$0.00	\$465.48	85.68%
Active	E 100-41470-4130 Retirement City	\$2,550.00	\$2,545.14	\$293.67	\$0.00	\$4.86	99.81%
Active	E 100-41470-4140 Workmans Com	\$125.00	\$116.51	\$0.00	\$0.00	\$8.49	93.21%
Active	E 100-41470-4150 Group Insurance	\$18,000.00	\$18,388.50	\$1,552.56	\$0.00	-\$388.50	102.16%
Active	E 100-41470-4160 Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41470-4211 General Liability	\$800.00	\$696.10	\$0.00	\$0.00	\$103.90	87.01%

CITY OF FREEMAN
***Expenditure Guideline©**

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Current Period: December 2022

		2022	2022	December	Enc	2022	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 100-41470-4223 Annual Dues	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-41470-4230 Publishing	\$400.00	\$110.00	\$0.00	\$0.00	\$290.00	27.50%
Active	E 100-41470-4260 Supplies	\$200.00	\$409.18	\$50.11	\$0.00	-\$209.18	204.59%
Active	E 100-41470-4270 Travel & Confer	\$1,500.00	\$775.22	\$317.66	\$0.00	\$724.78	51.68%
Active	E 100-41470-4271 Training	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-41470-4280 Telephone	\$600.00	\$600.00	\$50.00	\$0.00	\$0.00	100.00%
Active	E 100-41470-4290 Miscellaneous E	\$500.00	\$140.00	\$0.00	\$0.00	\$360.00	28.00%
Active	E 100-41470-4340 Machinery Equip	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00%
Active	E 100-41470-4341 Computer Softw	\$300.00	\$552.75	\$0.00	\$0.00	-\$252.75	184.25%
	Total Marketing Coordinat	\$73,575.00	\$69,537.96	\$7,494.68	\$0.00	\$4,037.04	94.51%
Vehicle Reserve							
Active	E 100-41480-4340 Machinery Equip	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0.00%
	Total Vehicle Reserv	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0.00%
Government Building							
Active	E 100-41920-4110 Salary	\$4,500.00	\$2,525.59	\$0.00	\$0.00	\$1,974.41	56.12%
Active	E 100-41920-4120 FICA & Medicar	\$300.00	\$193.20	\$0.00	\$0.00	\$106.80	64.40%
Active	E 100-41920-4140 Workmans Com	\$250.00	\$172.84	\$0.00	\$0.00	\$77.16	69.14%
Active	E 100-41920-4210 Property Insuran	\$1,800.00	\$2,026.81	\$0.00	\$0.00	-\$226.81	112.60%
Active	E 100-41920-4211 General Liability	\$400.00	\$348.05	\$0.00	\$0.00	\$51.95	87.01%
Active	E 100-41920-4223 Annual Dues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41920-4230 Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41920-4250 Repair	\$4,000.00	\$1,133.09	\$0.00	\$0.00	\$2,866.91	28.33%
Active	E 100-41920-4260 Supplies	\$4,250.00	\$3,219.66	\$998.24	\$0.00	\$1,030.34	75.76%
Active	E 100-41920-4270 Travel & Confer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41920-4271 Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41920-4280 Telephone	\$5,000.00	\$3,853.55	\$198.30	\$0.00	\$1,146.45	77.07%
Active	E 100-41920-4281 Electricity	\$4,500.00	\$3,703.13	\$299.66	\$0.00	\$796.87	82.29%
Active	E 100-41920-4282 Heating Fuel or	\$650.00	\$0.00	\$0.00	\$0.00	\$650.00	0.00%
Active	E 100-41920-4285 Natural Gas Hea	\$800.00	\$662.26	\$40.98	\$0.00	\$137.74	82.78%
Active	E 100-41920-4290 Miscellaneous E	\$1,000.00	\$1,591.03	\$90.39	\$0.00	-\$591.03	159.10%
Active	E 100-41920-4310 Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41920-4340 Machinery Equip	\$5,000.00	\$663.98	\$0.00	\$0.00	\$4,336.02	13.28%
Active	E 100-41920-4341 Computer Softw	\$2,000.00	\$1,059.61	\$104.61	\$0.00	\$940.39	52.98%
	Total Government Buildin	\$34,450.00	\$21,152.80	\$1,732.18	\$0.00	\$13,297.20	61.40%
Police							
Active	E 100-42100-4110 Salary	\$101,500.00	\$108,016.58	\$13,082.44	\$0.00	-\$6,516.58	106.42%
Active	E 100-42100-4120 FICA & Medicar	\$7,800.00	\$7,724.43	\$955.90	\$0.00	\$75.57	99.03%
Active	E 100-42100-4130 Retirement City	\$8,150.00	\$8,514.88	\$1,046.60	\$0.00	-\$364.88	104.48%
Active	E 100-42100-4140 Workmans Com	\$2,700.00	\$2,122.28	\$0.00	\$0.00	\$577.72	78.60%
Active	E 100-42100-4150 Group Insurance	\$29,000.00	\$29,280.22	\$2,469.21	\$0.00	-\$280.22	100.97%
Active	E 100-42100-4210 Property Insuran	\$100.00	\$125.17	\$0.00	\$0.00	-\$25.17	125.17%
Active	E 100-42100-4211 General Liability	\$4,500.00	\$5,383.10	\$0.00	\$0.00	-\$883.10	119.62%
Active	E 100-42100-4212 Automotive Liabi	\$1,000.00	\$318.87	\$0.00	\$0.00	\$681.13	31.89%
Active	E 100-42100-4213 Physical Damag	\$600.00	\$430.75	\$0.00	\$0.00	\$169.25	71.79%
Active	E 100-42100-4220 Professional Ser	\$0.00	\$3,777.05	\$0.00	\$0.00	-\$3,777.05	0.00%
Active	E 100-42100-4221 Testing	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
Active	E 100-42100-4223 Annual Dues	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00%
Active	E 100-42100-4230 Publishing	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 100-42100-4250 Repair	\$2,500.00	\$3,903.01	\$0.00	\$0.00	-\$1,403.01	156.12%
Active	E 100-42100-4252 Gasoline	\$5,000.00	\$4,774.11	\$531.94	\$0.00	\$225.89	95.48%
Active	E 100-42100-4260 Supplies	\$3,500.00	\$7,677.34	\$120.41	\$0.00	-\$4,177.34	219.35%
Active	E 100-42100-4261 Uniforms	\$1,400.00	\$1,360.08	\$0.00	\$0.00	\$39.92	97.15%

CITY OF FREEMAN
***Expenditure Guideline©**

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Current Period: December 2022

		2022	2022	December	Enc	2022	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 100-42100-4270 Travel & Confer	\$500.00	\$638.19	\$0.00	\$0.00	-\$138.19	127.64%
Active	E 100-42100-4271 Training	\$200.00	\$429.00	\$0.00	\$0.00	-\$229.00	214.50%
Active	E 100-42100-4280 Telephone	\$2,700.00	\$2,048.12	\$182.51	\$0.00	\$651.88	75.86%
Active	E 100-42100-4281 Electricity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42100-4290 Miscellaneous E	\$500.00	\$566.99	\$0.00	\$0.00	-\$66.99	113.40%
Active	E 100-42100-4340 Machinery Equip	\$53,000.00	\$7,336.53	\$0.00	\$0.00	\$45,663.47	13.84%
Active	E 100-42100-4341 Computer Softw	\$600.00	\$755.00	\$350.00	\$0.00	-\$155.00	125.83%
Active	E 100-42100-4346 Computers, Prin	\$500.00	\$415.09	\$0.00	\$0.00	\$84.91	83.02%
	Total Polic	\$226,350.00	\$195,596.79	\$18,739.01	\$0.00	\$30,753.21	86.41%
Fire							
Active	E 100-42200-4110 Salary	\$2,250.00	\$1,419.12	\$1,419.12	\$0.00	\$830.88	63.07%
Active	E 100-42200-4120 FICA & Medicar	\$200.00	\$108.56	\$108.56	\$0.00	\$91.44	54.28%
Active	E 100-42200-4140 Workmans Com	\$1,300.00	\$1,023.80	\$0.00	\$0.00	\$276.20	78.75%
Active	E 100-42200-4210 Property Insuran	\$1,600.00	\$1,820.94	\$0.00	\$0.00	-\$220.94	113.81%
Active	E 100-42200-4211 General Liability	\$700.00	\$609.09	\$0.00	\$0.00	\$90.91	87.01%
Active	E 100-42200-4212 Automotive Liabi	\$2,500.00	\$1,265.08	\$0.00	\$0.00	\$1,234.92	50.60%
Active	E 100-42200-4213 Physical Damag	\$5,000.00	\$6,302.85	\$0.00	\$0.00	-\$1,302.85	126.06%
Active	E 100-42200-4221 Testing	\$0.00	\$700.00	\$0.00	\$0.00	-\$700.00	0.00%
Active	E 100-42200-4223 Annual Dues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42200-4250 Repair	\$2,000.00	\$6,852.98	\$1,065.00	\$0.00	-\$4,852.98	342.65%
Active	E 100-42200-4252 Gasoline	\$500.00	\$595.18	\$109.43	\$0.00	-\$95.18	119.04%
Active	E 100-42200-4260 Supplies	\$3,000.00	\$3,532.51	\$598.69	\$0.00	-\$532.51	117.75%
Active	E 100-42200-4270 Travel & Confer	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 100-42200-4271 Training	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 100-42200-4280 Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42200-4281 Electricity	\$3,600.00	\$3,101.04	\$260.63	\$0.00	\$498.96	86.14%
Active	E 100-42200-4283 Diesel	\$1,000.00	\$1,711.49	\$421.27	\$0.00	-\$711.49	171.15%
Active	E 100-42200-4284 Water and Wast	\$400.00	\$253.40	\$22.00	\$0.00	\$146.60	63.35%
Active	E 100-42200-4285 Natural Gas Hea	\$1,500.00	\$1,752.47	\$76.71	\$0.00	-\$252.47	116.83%
Active	E 100-42200-4290 Miscellaneous E	\$1,000.00	\$1,239.18	\$0.00	\$0.00	-\$239.18	123.92%
Active	E 100-42200-4340 Machinery Equip	\$21,600.00	\$12,729.72	\$0.00	\$0.00	\$8,870.28	58.93%
	Total Fir	\$51,150.00	\$45,017.41	\$4,081.41	\$0.00	\$6,132.59	88.01%
Public Safety							
Active	E 100-42900-4110 Salary	\$1,650.00	\$1,124.28	\$96.68	\$0.00	\$525.72	68.14%
Active	E 100-42900-4120 FICA & Medicar	\$150.00	\$85.99	\$7.39	\$0.00	\$64.01	57.33%
Active	E 100-42900-4130 Retirement City	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4140 Workmans Com	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4150 Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4200 Other Current E	\$4,500.00	\$3,121.00	\$379.00	\$0.00	\$1,379.00	69.36%
Active	E 100-42900-4210 Property Insuran	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4211 General Liability	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4223 Annual Dues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4230 Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4250 Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4260 Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4270 Travel & Confer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4271 Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4290 Miscellaneous E	\$0.00	\$1,233.78	\$0.00	\$0.00	-\$1,233.78	0.00%
Active	E 100-42900-4341 Computer Softw	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4346 Computers, Prin	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
	Total Public Safet	\$6,500.00	\$5,565.05	\$483.07	\$0.00	\$934.95	85.62%
Streets							

CITY OF FREEMAN
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Current Period: December 2022

		2022	2022	December	Enc	2022	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 100-43100-4110 Salary	\$24,000.00	\$7,196.35	\$163.10	\$0.00	\$16,803.65	29.98%
Active	E 100-43100-4120 FICA & Medicar	\$1,800.00	\$528.27	\$11.53	\$0.00	\$1,271.73	29.35%
Active	E 100-43100-4130 Retirement City	\$1,500.00	\$431.78	\$9.78	\$0.00	\$1,068.22	28.79%
Active	E 100-43100-4140 Workmans Com	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43100-4150 Group Insurance	\$5,300.00	\$2,147.04	\$31.05	\$0.00	\$3,152.96	40.51%
Active	E 100-43100-4210 Property Insuran	\$1,600.00	\$2,434.83	\$0.00	\$0.00	-\$834.83	152.18%
Active	E 100-43100-4211 General Liability	\$500.00	\$435.06	\$0.00	\$0.00	\$64.94	87.01%
Active	E 100-43100-4212 Automotive Liabi	\$900.00	\$831.41	\$0.00	\$0.00	\$68.59	92.38%
Active	E 100-43100-4213 Physical Damag	\$200.00	\$180.97	\$0.00	\$0.00	\$19.03	90.49%
Active	E 100-43100-4220 Professional Ser	\$387,000.00	\$325,150.16	\$2,054.59	\$0.00	\$61,849.84	84.02%
Active	E 100-43100-4222 Jet-Clean	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43100-4223 Annual Dues	\$50.00	\$35.00	\$35.00	\$0.00	\$15.00	70.00%
Active	E 100-43100-4230 Publishing	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 100-43100-4250 Repair	\$30,000.00	\$25,286.95	\$12,249.63	\$0.00	\$4,713.05	84.29%
Active	E 100-43100-4251 Snow Removal	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	0.00%
Active	E 100-43100-4252 Gasoline	\$4,000.00	\$2,180.77	\$221.22	\$0.00	\$1,819.23	54.52%
Active	E 100-43100-4254 Street Oiling	\$406,762.00	\$339,561.10	\$0.00	\$0.00	\$67,200.90	83.48%
Active	E 100-43100-4260 Supplies	\$15,000.00	\$11,216.11	\$351.73	\$0.00	\$3,783.89	74.77%
Active	E 100-43100-4270 Travel & Confer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43100-4280 Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43100-4281 Electricity	\$41,000.00	\$33,867.40	\$2,899.94	\$0.00	\$7,132.60	82.60%
Active	E 100-43100-4283 Diesel	\$6,500.00	\$11,720.76	\$943.64	\$0.00	-\$5,220.76	180.32%
Active	E 100-43100-4285 Natural Gas Hea	\$2,000.00	\$1,788.02	\$95.09	\$0.00	\$211.98	89.40%
Active	E 100-43100-4290 Miscellaneous E	\$1,000.00	\$5,697.99	\$0.00	\$0.00	-\$4,697.99	569.80%
Active	E 100-43100-4330 Improvements O	\$4,393,000.00	\$4,371,152.41	\$636,896.37	\$0.00	\$21,847.59	99.50%
Active	E 100-43100-4340 Machinery Equip	\$48,275.00	\$5,045.00	\$1,295.00	\$0.00	\$43,230.00	10.45%
Active	E 100-43100-4360 Intangibles	\$0.00	\$5,000.00	\$0.00	\$0.00	-\$5,000.00	0.00%
Active	E 100-43100-4413 Mosquito Contro	\$6,000.00	\$2,242.63	\$0.00	\$0.00	\$3,757.37	37.38%
	Total Street	\$5,379,987.00	\$5,154,130.01	\$657,257.67	\$0.00	\$225,856.99	95.80%
Landfill/Recycle							
Active	E 100-43240-4110 Salary	\$35,000.00	\$42,641.59	\$4,461.46	\$0.00	-\$7,641.59	121.83%
Active	E 100-43240-4120 FICA & Medicar	\$2,700.00	\$3,250.88	\$340.34	\$0.00	-\$550.88	120.40%
Active	E 100-43240-4130 Retirement City	\$600.00	\$1,291.33	\$267.69	\$0.00	-\$691.33	215.22%
Active	E 100-43240-4140 Workmans Com	\$2,000.00	\$1,065.50	\$0.00	\$0.00	\$934.50	53.28%
Active	E 100-43240-4150 Group Insurance	\$3,000.00	\$2,546.09	\$214.37	\$0.00	\$453.91	84.87%
Active	E 100-43240-4200 Other Current E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43240-4210 Property Insuran	\$700.00	\$684.81	\$0.00	\$0.00	\$15.19	97.83%
Active	E 100-43240-4211 General Liability	\$800.00	\$696.09	\$0.00	\$0.00	\$103.91	87.01%
Active	E 100-43240-4213 Physical Damag	\$250.00	\$170.60	\$0.00	\$0.00	\$79.40	68.24%
Active	E 100-43240-4220 Professional Ser	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43240-4230 Publishing	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 100-43240-4250 Repair	\$5,000.00	\$428.77	\$0.00	\$0.00	\$4,571.23	8.58%
Active	E 100-43240-4252 Gasoline	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43240-4260 Supplies	\$2,000.00	\$5,055.86	\$36.00	\$0.00	-\$3,055.86	252.79%
Active	E 100-43240-4266 Sales Tax	\$400.00	\$649.00	\$46.26	\$0.00	-\$249.00	162.25%
Active	E 100-43240-4270 Travel & Confer	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 100-43240-4272 Motor Freight Tr	\$3,000.00	\$950.00	\$0.00	\$0.00	\$2,050.00	31.67%
Active	E 100-43240-4280 Telephone	\$700.00	\$523.08	\$52.43	\$0.00	\$176.92	74.73%
Active	E 100-43240-4281 Electricity	\$2,000.00	\$1,059.81	\$94.50	\$0.00	\$940.19	52.99%
Active	E 100-43240-4285 Natural Gas Hea	\$1,500.00	\$1,964.62	\$135.86	\$0.00	-\$464.62	130.97%
Active	E 100-43240-4290 Miscellaneous E	\$2,500.00	\$1,478.87	\$0.00	\$0.00	\$1,021.13	59.15%
Active	E 100-43240-4310 Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

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Current Period: December 2022

		2022	2022	December	Enc	2022	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 100-43240-4320 Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43240-4330 Improvements O	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43240-4340 Machinery Equip	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
	Total Landfill/Recycl	\$64,450.00	\$64,456.90	\$5,648.91	\$0.00	-\$6.90	100.01%
Memorial Park/Cemetery							
Active	E 100-43700-4110 Salary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43700-4260 Supplies	\$1,200.00	\$910.24	\$0.00	\$0.00	\$289.76	75.85%
Active	E 100-43700-4281 Electricity	\$150.00	\$114.04	\$10.31	\$0.00	\$35.96	76.03%
Active	E 100-43700-4290 Miscellaneous E	\$150.00	\$85.00	\$0.00	\$0.00	\$65.00	56.67%
Active	E 100-43700-4345 Water Purchase	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0.00%
	Total Memorial Park/Cemeter	\$1,900.00	\$1,109.28	\$10.31	\$0.00	\$790.72	58.38%
Parks/Pool							
Active	E 100-45000-4110 Salary	\$50,000.00	\$46,533.86	\$272.62	\$0.00	\$3,466.14	93.07%
Active	E 100-45000-4120 FICA & Medicar	\$3,900.00	\$3,548.66	\$19.91	\$0.00	\$351.34	90.99%
Active	E 100-45000-4130 Retirement City	\$600.00	\$271.96	\$9.78	\$0.00	\$328.04	45.33%
Active	E 100-45000-4140 Workmans Com	\$1,200.00	\$1,297.85	\$0.00	\$0.00	-\$97.85	108.15%
Active	E 100-45000-4150 Group Insurance	\$2,000.00	\$1,090.27	\$31.05	\$0.00	\$909.73	54.51%
Active	E 100-45000-4210 Property Insuran	\$1,750.00	\$1,529.67	\$0.00	\$0.00	\$220.33	87.41%
Active	E 100-45000-4211 General Liability	\$750.00	\$652.58	\$0.00	\$0.00	\$97.42	87.01%
Active	E 100-45000-4221 Testing	\$400.00	\$116.00	\$0.00	\$0.00	\$284.00	29.00%
Active	E 100-45000-4225 Tree Trimming	\$0.00	\$750.00	\$0.00	\$0.00	-\$750.00	0.00%
Active	E 100-45000-4230 Publishing	\$600.00	\$50.00	\$0.00	\$0.00	\$550.00	8.33%
Active	E 100-45000-4250 Repair	\$5,000.00	\$3,141.64	\$1,194.51	\$0.00	\$1,858.36	62.83%
Active	E 100-45000-4252 Gasoline	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45000-4260 Supplies	\$11,300.00	\$11,999.72	\$0.00	\$0.00	-\$699.72	106.19%
Active	E 100-45000-4266 Sales Tax	\$300.00	\$1,162.38	\$8.13	\$0.00	-\$862.38	387.46%
Active	E 100-45000-4270 Travel & Confer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45000-4271 Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45000-4280 Telephone	\$700.00	\$358.55	\$0.00	\$0.00	\$341.45	51.22%
Active	E 100-45000-4281 Electricity	\$5,000.00	\$4,683.71	\$307.19	\$0.00	\$316.29	93.67%
Active	E 100-45000-4290 Miscellaneous E	\$800.00	\$2,182.81	\$500.00	\$0.00	-\$1,382.81	272.85%
Active	E 100-45000-4330 Improvements O	\$10,000.00	\$14,156.86	\$0.00	\$0.00	-\$4,156.86	141.57%
Active	E 100-45000-4340 Machinery Equip	\$1,000.00	\$2,412.24	\$0.00	\$0.00	-\$1,412.24	241.22%
Active	E 100-45000-4541 Summer Recrea	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	0.00%
Active	E 100-45000-4542 Baseball Associ	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-45000-4560 Subsidy/Allowan	\$4,160.00	\$4,730.58	\$0.00	\$0.00	-\$570.58	113.72%
	Total Parks/Poc	\$103,960.00	\$101,669.34	\$2,343.19	\$0.00	\$2,290.66	97.80%
Golf Course							
Active	E 100-45100-4110 Salary	\$110,000.00	\$115,921.72	\$5,183.98	\$0.00	-\$5,921.72	105.38%
Active	E 100-45100-4120 FICA & Medicar	\$8,500.00	\$8,867.95	\$396.59	\$0.00	-\$367.95	104.33%
Active	E 100-45100-4130 Retirement City	\$2,800.00	\$2,258.71	\$227.81	\$0.00	\$541.29	80.67%
Active	E 100-45100-4140 Workmans Com	\$2,500.00	\$2,595.70	\$0.00	\$0.00	-\$95.70	103.83%
Active	E 100-45100-4150 Group Insurance	\$9,000.00	\$9,435.91	\$733.33	\$0.00	-\$435.91	104.84%
Active	E 100-45100-4210 Property Insuran	\$2,500.00	\$1,762.14	\$0.00	\$0.00	\$737.86	70.49%
Active	E 100-45100-4211 General Liability	\$200.00	\$174.02	\$0.00	\$0.00	\$25.98	87.01%
Active	E 100-45100-4212 Automotive Liabi	\$1,200.00	\$821.91	\$0.00	\$0.00	\$378.09	68.49%
Active	E 100-45100-4213 Physical Damag	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45100-4220 Professional Ser	\$0.00	\$752.41	\$0.00	\$0.00	-\$752.41	0.00%
Active	E 100-45100-4221 Testing	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 100-45100-4223 Annual Dues	\$10,250.00	\$10,351.46	\$0.00	\$0.00	-\$101.46	100.99%
Active	E 100-45100-4230 Publishing	\$1,500.00	\$45.00	\$0.00	\$0.00	\$1,455.00	3.00%
Active	E 100-45100-4240 Rentals	\$0.00	\$1,350.00	\$0.00	\$0.00	-\$1,350.00	0.00%

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Current Period: December 2022

		2022	2022	December	Enc	2022	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 100-45100-4250 Repair	\$25,000.00	\$24,875.15	\$4,175.17	\$0.00	\$124.85	99.50%
Active	E 100-45100-4252 Gasoline	\$3,000.00	\$7,640.27	\$207.55	\$0.00	-\$4,640.27	254.68%
Active	E 100-45100-4260 Supplies	\$27,000.00	\$27,216.42	\$1,092.69	\$0.00	-\$216.42	100.80%
Active	E 100-45100-4262 Materials for Re	\$95,000.00	\$79,907.90	\$8,200.40	\$0.00	\$15,092.10	84.11%
Active	E 100-45100-4266 Sales Tax	\$20,000.00	\$20,164.74	\$367.07	\$0.00	-\$164.74	100.82%
Active	E 100-45100-4270 Travel & Confer	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00%
Active	E 100-45100-4280 Telephone	\$1,800.00	\$2,350.64	\$50.00	\$0.00	-\$550.64	130.59%
Active	E 100-45100-4281 Electricity	\$14,000.00	\$15,892.31	\$1,147.60	\$0.00	-\$1,892.31	113.52%
Active	E 100-45100-4282 Heating Fuel or	\$800.00	\$813.75	\$0.00	\$0.00	-\$13.75	101.72%
Active	E 100-45100-4283 Diesel	\$10,000.00	\$6,534.46	\$1,377.71	\$0.00	\$3,465.54	65.34%
Active	E 100-45100-4284 Water and Wast	\$900.00	\$687.25	\$40.00	\$0.00	\$212.75	76.36%
Active	E 100-45100-4290 Miscellaneous E	\$3,000.00	\$2,967.37	\$0.00	\$0.00	\$32.63	98.91%
Active	E 100-45100-4291 Subscriptions	\$200.00	\$420.00	\$35.00	\$0.00	-\$220.00	210.00%
Active	E 100-45100-4310 Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45100-4320 Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45100-4330 Improvements O	\$7,000.00	\$4,648.12	\$0.00	\$0.00	\$2,351.88	66.40%
Active	E 100-45100-4340 Machinery Equip	\$10,000.00	\$680.02	\$0.00	\$0.00	\$9,319.98	6.80%
	Total Golf Courses	\$366,600.00	\$349,135.33	\$23,234.90	\$0.00	\$17,464.67	95.24%
Trees & Parks							
Active	E 100-45200-4223 Annual Dues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45200-4225 Tree Trimming	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45200-4230 Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45200-4260 Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45200-4270 Travel & Confer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45200-4290 Miscellaneous E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Trees & Park	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Library							
Active	E 100-45500-4110 Salary	\$87,000.00	\$85,771.48	\$9,444.90	\$0.00	\$1,228.52	98.59%
Active	E 100-45500-4120 FICA & Medicar	\$5,300.00	\$5,659.52	\$645.76	\$0.00	-\$359.52	106.78%
Active	E 100-45500-4130 Retirement City	\$4,700.00	\$4,273.93	\$479.36	\$0.00	\$426.07	90.93%
Active	E 100-45500-4140 Workmans Com	\$125.00	\$116.51	\$0.00	\$0.00	\$8.49	93.21%
Active	E 100-45500-4150 Group Insurance	\$36,000.00	\$36,121.83	\$3,105.12	\$0.00	-\$121.83	100.34%
Active	E 100-45500-4210 Property Insuran	\$1,800.00	\$2,422.33	\$0.00	\$0.00	-\$622.33	134.57%
Active	E 100-45500-4211 General Liability	\$500.00	\$435.06	\$0.00	\$0.00	\$64.94	87.01%
Active	E 100-45500-4223 Annual Dues	\$200.00	\$181.00	\$0.00	\$0.00	\$19.00	90.50%
Active	E 100-45500-4230 Publishing	\$3,000.00	\$1,343.75	\$125.00	\$0.00	\$1,656.25	44.79%
Active	E 100-45500-4250 Repair	\$4,615.00	\$6,354.52	\$950.00	\$0.00	-\$1,739.52	137.69%
Active	E 100-45500-4260 Supplies	\$4,000.00	\$3,352.85	\$132.40	\$0.00	\$647.15	83.82%
Active	E 100-45500-4270 Travel & Confer	\$1,000.00	\$874.13	\$0.00	\$0.00	\$125.87	87.41%
Active	E 100-45500-4280 Telephone	\$1,600.00	\$1,432.51	\$127.69	\$0.00	\$167.49	89.53%
Active	E 100-45500-4281 Electricity	\$9,700.00	\$11,386.39	\$830.87	\$0.00	-\$1,686.39	117.39%
Active	E 100-45500-4290 Miscellaneous E	\$700.00	\$1,147.12	\$62.67	\$0.00	-\$447.12	163.87%
Active	E 100-45500-4291 Subscriptions	\$3,000.00	\$1,905.62	\$0.00	\$0.00	\$1,094.38	63.52%
Active	E 100-45500-4292 Videos for Librar	\$1,800.00	\$1,811.45	\$0.00	\$0.00	-\$11.45	100.64%
Active	E 100-45500-4340 Machinery Equip	\$500.00	\$2,439.57	\$0.00	\$0.00	-\$1,939.57	487.91%
Active	E 100-45500-4341 Computer Softw	\$3,500.00	\$2,190.00	\$0.00	\$0.00	\$1,310.00	62.57%
Active	E 100-45500-4342 Books	\$8,500.00	\$7,646.71	\$1,116.99	\$0.00	\$853.29	89.96%
Active	E 100-45500-4346 Computers, Prin	\$3,600.00	\$1,525.24	\$0.00	\$0.00	\$2,074.76	42.37%
Active	E 100-45500-4500 Other Expenditu	\$10,000.00	\$10,385.92	\$684.73	\$0.00	-\$385.92	103.86%
	Total Librar	\$191,140.00	\$188,777.44	\$17,705.49	\$0.00	\$2,362.56	98.76%
Community Center							
Active	E 100-45600-4110 Salary	\$2,700.00	\$2,068.99	\$522.00	\$0.00	\$631.01	76.63%

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		2022	2022	December	Enc	2022	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 100-45600-4120 FICA & Medicar	\$250.00	\$158.28	\$39.94	\$0.00	\$91.72	63.31%
Active	E 100-45600-4140 Workmans Com	\$150.00	\$56.32	\$0.00	\$0.00	\$93.68	37.55%
Active	E 100-45600-4210 Property Insuran	\$4,500.00	\$5,557.00	\$0.00	\$0.00	-\$1,057.00	123.49%
Active	E 100-45600-4211 General Liability	\$300.00	\$261.04	\$0.00	\$0.00	\$38.96	87.01%
Active	E 100-45600-4230 Publishing	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 100-45600-4250 Repair	\$5,000.00	\$1,002.01	\$310.00	\$0.00	\$3,997.99	20.04%
Active	E 100-45600-4260 Supplies	\$3,500.00	\$325.34	\$0.00	\$0.00	\$3,174.66	9.30%
Active	E 100-45600-4266 Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4280 Telephone	\$1,500.00	\$1,194.90	\$108.48	\$0.00	\$305.10	79.66%
Active	E 100-45600-4281 Electricity	\$16,000.00	\$15,940.03	\$991.38	\$0.00	\$59.97	99.63%
Active	E 100-45600-4285 Natural Gas Hea	\$250.00	\$2,682.29	\$10.00	\$0.00	-\$2,432.29	1072.92%
Active	E 100-45600-4290 Miscellaneous E	\$200.00	\$1,049.00	\$0.00	\$0.00	-\$849.00	524.50%
Active	E 100-45600-4340 Machinery Equip	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 100-45600-4341 Computer Softw	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Total Community Cente		\$36,950.00	\$30,295.20	\$1,981.80	\$0.00	\$6,654.80	81.99%
Economic Development & Zoning							
Active	E 100-46500-4110 Salary	\$1,500.00	\$1,935.00	\$1,000.00	\$0.00	-\$435.00	129.00%
Active	E 100-46500-4120 FICA & Medicar	\$200.00	\$148.07	\$76.50	\$0.00	\$51.93	74.04%
Active	E 100-46500-4130 Retirement City	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-4140 Workmans Com	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-4150 Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-4211 General Liability	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-4223 Annual Dues	\$2,500.00	\$2,479.00	\$0.00	\$0.00	\$21.00	99.16%
Active	E 100-46500-4230 Publishing	\$250.00	\$51.84	\$0.00	\$0.00	\$198.16	20.74%
Active	E 100-46500-4290 Miscellaneous E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-4330 Improvements O	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-4560 Subsidy/Allowan	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-4651 Economic Devel	\$33,500.00	\$34,770.00	\$0.00	\$0.00	-\$1,270.00	103.79%
Active	E 100-46500-4652 Planning & Zoni	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-4653 Promoting the Ci	\$106,000.00	\$66,721.75	\$30,459.75	\$0.00	\$39,278.25	62.95%
Active	E 100-46500-5110 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Economic Development & Zonin		\$143,950.00	\$106,105.66	\$31,536.25	\$0.00	\$37,844.34	73.71%
Debt Service							
Active	E 100-47000-4410 Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-47000-4420 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Debt Servic		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Judgements and Losses							
Active	E 100-49100-4220 Professional Ser	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Judgements and Losse		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Liquor							
Active	E 100-49900-4210 Property Insuran	\$600.00	\$581.85	\$0.00	\$0.00	\$18.15	96.98%
Active	E 100-49900-4211 General Liability	\$350.00	\$304.54	\$0.00	\$0.00	\$45.46	87.01%
Active	E 100-49900-4230 Publishing	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
Active	E 100-49900-4250 Repair	\$7,000.00	\$7,343.18	\$0.00	\$0.00	-\$343.18	104.90%
Active	E 100-49900-4262 Materials for Re	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-49900-4290 Miscellaneous E	\$0.00	\$11.00	\$0.00	\$0.00	-\$11.00	0.00%
Active	E 100-49900-4320 Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-49900-4340 Machinery Equip	\$1,000.00	\$118.20	\$0.00	\$0.00	\$881.80	11.82%
Total Liquor		\$9,100.00	\$8,358.77	\$0.00	\$0.00	\$741.23	91.85%
Total General Fund		\$6,855,137.00	\$6,447,906.90	\$780,218.82	\$0.00	\$407,230.10	94.06%

BBB Tax
BBB Tax

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		2022	2022	December	Enc	2022	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 211-46530-4110 Salary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4120 FICA & Medicar	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4140 Workmans Com	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4210 Property Insuran	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4211 General Liability	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4220 Professional Ser	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4230 Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4250 Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4260 Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4280 Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4281 Electricity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4285 Natural Gas Hea	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4290 Miscellaneous E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4310 Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4330 Improvements O	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4340 Machinery Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4341 Computer Softw	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4346 Computers, Prin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4651 Economic Devel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4653 Promoting the Ci	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total BBB Ta	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total BBB Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

Water

Water

Active	E 602-43300-4110 Salary	\$71,500.00	\$75,500.57	\$9,958.72	\$0.00	-\$4,000.57	105.60%
Active	E 602-43300-4120 FICA & Medicar	\$5,500.00	\$5,228.45	\$713.36	\$0.00	\$271.55	95.06%
Active	E 602-43300-4130 Retirement City	\$4,300.00	\$4,503.44	\$597.50	\$0.00	-\$203.44	104.73%
Active	E 602-43300-4140 Workmans Com	\$2,500.00	\$1,370.46	\$0.00	\$0.00	\$1,129.54	54.82%
Active	E 602-43300-4150 Group Insurance	\$20,000.00	\$21,161.51	\$1,859.33	\$0.00	-\$1,161.51	105.81%
Active	E 602-43300-4160 Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 602-43300-4210 Property Insuran	\$2,000.00	\$2,151.78	\$0.00	\$0.00	-\$151.78	107.59%
Active	E 602-43300-4211 General Liability	\$1,000.00	\$870.12	\$0.00	\$0.00	\$129.88	87.01%
Active	E 602-43300-4212 Automotive Liabi	\$250.00	\$159.43	\$0.00	\$0.00	\$90.57	63.77%
Active	E 602-43300-4213 Physical Damag	\$100.00	\$100.85	\$0.00	\$0.00	-\$0.85	100.85%
Active	E 602-43300-4220 Professional Ser	\$3,500.00	\$600.00	\$0.00	\$0.00	\$2,900.00	17.14%
Active	E 602-43300-4221 Testing	\$1,000.00	\$625.00	\$30.00	\$0.00	\$375.00	62.50%
Active	E 602-43300-4223 Annual Dues	\$18,500.00	\$16,187.50	\$0.00	\$0.00	\$2,312.50	87.50%
Active	E 602-43300-4230 Publishing	\$300.00	\$182.94	\$0.00	\$0.00	\$117.06	60.98%
Active	E 602-43300-4240 Rentals	\$0.00	\$47.85	\$0.00	\$0.00	-\$47.85	0.00%
Active	E 602-43300-4250 Repair	\$23,000.00	\$32,815.25	\$14,494.32	\$0.00	-\$9,815.25	142.68%
Active	E 602-43300-4252 Gasoline	\$500.00	\$59.87	\$0.00	\$0.00	\$440.13	11.97%
Active	E 602-43300-4260 Supplies	\$10,000.00	\$14,571.44	\$1,057.16	\$0.00	-\$4,571.44	145.71%
Active	E 602-43300-4270 Travel & Confer	\$500.00	\$372.15	\$0.00	\$0.00	\$127.85	74.43%
Active	E 602-43300-4271 Training	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
Active	E 602-43300-4280 Telephone	\$2,250.00	\$1,527.35	\$115.95	\$0.00	\$722.65	67.88%
Active	E 602-43300-4281 Electricity	\$3,200.00	\$2,090.92	\$189.30	\$0.00	\$1,109.08	65.34%
Active	E 602-43300-4285 Natural Gas Hea	\$1,000.00	\$852.60	\$43.78	\$0.00	\$147.40	85.26%
Active	E 602-43300-4290 Miscellaneous E	\$1,000.00	\$768.47	\$142.56	\$0.00	\$231.53	76.85%
Active	E 602-43300-4330 Improvements O	\$472,637.77	\$475,055.27	\$6,275.00	\$0.00	-\$2,417.50	100.51%
Active	E 602-43300-4340 Machinery Equip	\$85,000.00	\$52,130.00	\$40,880.00	\$0.00	\$32,870.00	61.33%
Active	E 602-43300-4341 Computer Softw	\$1,000.00	\$1,200.00	\$0.00	\$0.00	-\$200.00	120.00%
Active	E 602-43300-4345 Water Purchase	\$65,000.00	\$78,499.20	\$5,918.52	\$0.00	-\$13,499.20	120.77%

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		2022	2022	December	Enc	2022	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 602-43300-4410 Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 602-43300-4420 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 602-43300-4421 B-Y Interest Pay	\$38,100.00	\$34,848.00	\$3,168.00	\$0.00	\$3,252.00	91.46%
Active	E 602-43300-4570 Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 602-43300-5110 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Water	\$833,787.77	\$823,480.42	\$85,443.50	\$0.00	\$10,307.35	98.76%
	Total Water	\$833,787.77	\$823,480.42	\$85,443.50	\$0.00	\$10,307.35	98.76%
Sewer							
Sewer							
Active	E 604-43200-4110 Salary	\$60,000.00	\$54,124.61	\$3,658.79	\$0.00	\$5,875.39	90.21%
Active	E 604-43200-4120 FICA & Medicar	\$4,500.00	\$4,080.78	\$272.01	\$0.00	\$419.22	90.68%
Active	E 604-43200-4130 Retirement City	\$3,500.00	\$2,813.03	\$166.93	\$0.00	\$686.97	80.37%
Active	E 604-43200-4140 Workmans Com	\$1,000.00	\$1,023.80	\$0.00	\$0.00	-\$23.80	102.38%
Active	E 604-43200-4150 Group Insurance	\$14,000.00	\$10,759.74	\$493.08	\$0.00	\$3,240.26	76.86%
Active	E 604-43200-4160 Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 604-43200-4210 Property Insuran	\$450.00	\$1,505.36	\$0.00	\$0.00	-\$1,055.36	334.52%
Active	E 604-43200-4211 General Liability	\$1,000.00	\$870.12	\$0.00	\$0.00	\$129.88	87.01%
Active	E 604-43200-4212 Automotive Liabi	\$250.00	\$159.43	\$0.00	\$0.00	\$90.57	63.77%
Active	E 604-43200-4213 Physical Damag	\$350.00	\$309.16	\$0.00	\$0.00	\$40.84	88.33%
Active	E 604-43200-4220 Professional Ser	\$5,000.00	\$1,681.50	\$0.00	\$0.00	\$3,318.50	33.63%
Active	E 604-43200-4221 Testing	\$3,000.00	\$1,250.00	\$0.00	\$0.00	\$1,750.00	41.67%
Active	E 604-43200-4222 Jet-Clean	\$17,000.00	\$7,220.40	\$0.00	\$0.00	\$9,779.60	42.47%
Active	E 604-43200-4223 Annual Dues	\$1,600.00	\$0.00	\$0.00	\$0.00	\$1,600.00	0.00%
Active	E 604-43200-4230 Publishing	\$250.00	\$168.00	\$0.00	\$0.00	\$82.00	67.20%
Active	E 604-43200-4240 Rentals	\$0.00	\$47.85	\$0.00	\$0.00	-\$47.85	0.00%
Active	E 604-43200-4250 Repair	\$16,000.00	\$17,459.47	\$194.95	\$0.00	-\$1,459.47	109.12%
Active	E 604-43200-4252 Gasoline	\$1,500.00	\$1,955.52	\$216.46	\$0.00	-\$455.52	130.37%
Active	E 604-43200-4260 Supplies	\$4,000.00	\$8,524.48	\$107.16	\$0.00	-\$4,524.48	213.11%
Active	E 604-43200-4270 Travel & Confer	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0.00%
Active	E 604-43200-4271 Training	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 604-43200-4280 Telephone	\$2,000.00	\$1,749.67	\$125.20	\$0.00	\$250.33	87.48%
Active	E 604-43200-4281 Electricity	\$30,000.00	\$19,674.39	\$2,192.35	\$0.00	\$10,325.61	65.58%
Active	E 604-43200-4283 Diesel	\$500.00	\$241.94	\$0.00	\$0.00	\$258.06	48.39%
Active	E 604-43200-4290 Miscellaneous E	\$500.00	\$525.69	\$33.38	\$0.00	-\$25.69	105.14%
Active	E 604-43200-4320 Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 604-43200-4330 Improvements O	\$274,158.45	\$245,078.20	\$7,735.00	\$0.00	\$29,080.25	89.39%
Active	E 604-43200-4340 Machinery Equip	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00%
Active	E 604-43200-4341 Computer Softw	\$1,500.00	\$1,200.00	\$0.00	\$0.00	\$300.00	80.00%
Active	E 604-43200-4410 Principal	\$43,100.00	\$44,372.00	\$11,217.64	\$0.00	-\$1,272.00	102.95%
Active	E 604-43200-4420 Interest	\$23,700.00	\$22,300.88	\$5,450.58	\$0.00	\$1,399.12	94.10%
Active	E 604-43200-4570 Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 604-43200-5110 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Sewer	\$519,758.45	\$449,096.02	\$31,863.53	\$0.00	\$70,662.43	86.40%
	Total Sewer	\$519,758.45	\$449,096.02	\$31,863.53	\$0.00	\$70,662.43	86.40%
Ambulance							
Ambulance							
Active	E 605-44600-4110 Salary	\$57,500.00	\$57,568.85	\$8,408.64	\$0.00	-\$68.85	100.12%
Active	E 605-44600-4120 FICA & Medicar	\$4,400.00	\$4,304.41	\$636.33	\$0.00	\$95.59	97.83%
Active	E 605-44600-4130 Retirement City	\$600.00	\$1,091.70	\$157.15	\$0.00	-\$491.70	181.95%
Active	E 605-44600-4140 Workmans Com	\$750.00	\$436.90	\$0.00	\$0.00	\$313.10	58.25%
Active	E 605-44600-4150 Group Insurance	\$2,800.00	\$4,353.08	\$462.03	\$0.00	-\$1,553.08	155.47%
Active	E 605-44600-4210 Property Insuran	\$500.00	\$626.73	\$0.00	\$0.00	-\$126.73	125.35%

CITY OF FREEMAN
***Expenditure Guideline©**

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Current Period: December 2022

		2022	2022	December	Enc	2022	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 605-44600-4211 General Liability	\$700.00	\$609.09	\$0.00	\$0.00	\$90.91	87.01%
Active	E 605-44600-4212 Automotive Liabi	\$600.00	\$341.69	\$0.00	\$0.00	\$258.31	56.95%
Active	E 605-44600-4213 Physical Damag	\$2,800.00	\$2,845.57	\$0.00	\$0.00	-\$45.57	101.63%
Active	E 605-44600-4220 Professional Ser	\$100.00	\$281.29	\$0.00	\$0.00	-\$181.29	281.29%
Active	E 605-44600-4223 Annual Dues	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 605-44600-4230 Publishing	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00%
Active	E 605-44600-4250 Repair	\$3,000.00	\$3,598.34	\$869.90	\$0.00	-\$598.34	119.94%
Active	E 605-44600-4260 Supplies	\$8,000.00	\$9,421.60	\$117.92	\$0.00	-\$1,421.60	117.77%
Active	E 605-44600-4264 License/Special	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 605-44600-4270 Travel & Confer	\$1,600.00	\$995.52	\$0.00	\$0.00	\$604.48	62.22%
Active	E 605-44600-4271 Training	\$1,500.00	\$1,288.00	\$0.00	\$0.00	\$212.00	85.87%
Active	E 605-44600-4280 Telephone	\$1,600.00	\$1,274.27	\$115.93	\$0.00	\$325.73	79.64%
Active	E 605-44600-4281 Electricity	\$1,400.00	\$1,237.90	\$101.15	\$0.00	\$162.10	88.42%
Active	E 605-44600-4283 Diesel	\$3,300.00	\$1,802.90	\$261.35	\$0.00	\$1,497.10	54.63%
Active	E 605-44600-4284 Water and Wast	\$200.00	\$220.60	\$22.00	\$0.00	-\$20.60	110.30%
Active	E 605-44600-4285 Natural Gas Hea	\$800.00	\$758.45	\$32.88	\$0.00	\$41.55	94.81%
Active	E 605-44600-4290 Miscellaneous E	\$500.00	\$386.11	\$62.32	\$0.00	\$113.89	77.22%
Active	E 605-44600-4340 Machinery Equip	\$50,100.00	\$30,617.66	\$30,617.66	\$0.00	\$19,482.34	61.11%
Active	E 605-44600-4341 Computer Softw	\$400.00	\$940.41	\$0.00	\$0.00	-\$540.41	235.10%
Active	E 605-44600-4570 Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 605-44600-5110 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Ambulanc	\$145,100.00	\$125,001.07	\$41,865.26	\$0.00	\$20,098.93	86.15%
	Total Ambulance	\$145,100.00	\$125,001.07	\$41,865.26	\$0.00	\$20,098.93	86.15%
Cemetery Fund							
Memorial Park/Cemetery							
Active	E 607-43700-4200 Other Current E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 607-43700-4250 Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 607-43700-4260 Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 607-43700-4290 Miscellaneous E	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 607-43700-4600 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Memorial Park/Cemeter	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
	Total Cemetery Fund	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Refuse							
Active	E 612-43220-4110 Salary	\$42,000.00	\$38,637.76	\$4,502.88	\$0.00	\$3,362.24	91.99%
Active	E 612-43220-4120 FICA & Medicar	\$3,200.00	\$2,885.38	\$336.68	\$0.00	\$314.62	90.17%
Active	E 612-43220-4130 Retirement City	\$2,550.00	\$1,589.87	\$167.05	\$0.00	\$960.13	62.35%
Active	E 612-43220-4140 Workmans Com	\$2,300.00	\$1,772.51	\$0.00	\$0.00	\$527.49	77.07%
Active	E 612-43220-4150 Group Insurance	\$11,500.00	\$6,759.08	\$493.16	\$0.00	\$4,740.92	58.77%
Active	E 612-43220-4160 Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 612-43220-4200 Other Current E	\$45,000.00	\$36,915.17	\$3,279.84	\$0.00	\$8,084.83	82.03%
Active	E 612-43220-4210 Property Insuran	\$200.00	\$203.67	\$0.00	\$0.00	-\$3.67	101.84%
Active	E 612-43220-4211 General Liability	\$350.00	\$304.54	\$0.00	\$0.00	\$45.46	87.01%
Active	E 612-43220-4212 Automotive Liabi	\$300.00	\$170.85	\$0.00	\$0.00	\$129.15	56.95%
Active	E 612-43220-4213 Physical Damag	\$2,200.00	\$3,051.99	\$0.00	\$0.00	-\$851.99	138.73%
Active	E 612-43220-4220 Professional Ser	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 612-43220-4224 Commercial Lice	\$1,200.00	\$1,002.00	\$0.00	\$0.00	\$198.00	83.50%
Active	E 612-43220-4230 Publishing	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 612-43220-4240 Rentals	\$0.00	\$47.85	\$0.00	\$0.00	-\$47.85	0.00%
Active	E 612-43220-4250 Repair	\$4,000.00	\$7,269.51	\$32.24	\$0.00	-\$3,269.51	181.74%
Active	E 612-43220-4260 Supplies	\$3,500.00	\$3,827.87	\$107.18	\$0.00	-\$327.87	109.37%
Active	E 612-43220-4266 Sales Tax	\$10,000.00	\$12,071.44	\$984.52	\$0.00	-\$2,071.44	120.71%

CITY OF FREEMAN
***Expenditure Guideline©**

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Current Period: December 2022

		2022	2022	December	Enc	2022	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 612-43220-4270 Travel & Confer	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 612-43220-4271 Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 612-43220-4280 Telephone	\$600.00	\$200.00	\$0.00	\$0.00	\$400.00	33.33%
Active	E 612-43220-4281 Electricity	\$1,500.00	\$1,111.34	\$103.10	\$0.00	\$388.66	74.09%
Active	E 612-43220-4283 Diesel	\$12,000.00	\$14,697.10	\$1,847.78	\$0.00	-\$2,697.10	122.48%
Active	E 612-43220-4285 Natural Gas Hea	\$1,600.00	\$1,788.00	\$95.10	\$0.00	-\$188.00	111.75%
Active	E 612-43220-4290 Miscellaneous E	\$200.00	\$2,034.28	\$0.00	\$0.00	-\$1,834.28	1017.14%
Active	E 612-43220-4340 Machinery Equip	\$33,500.00	\$0.00	\$0.00	\$0.00	\$33,500.00	0.00%
Active	E 612-43220-4341 Computer Softw	\$1,000.00	\$1,200.00	\$0.00	\$0.00	-\$200.00	120.00%
Active	E 612-43220-4410 Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 612-43220-4420 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 612-43220-4570 Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 612-43220-5110 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Refus	\$179,000.00	\$137,540.21	\$11,949.53	\$0.00	\$41,459.79	76.84%
	Total Refuse	\$179,000.00	\$137,540.21	\$11,949.53	\$0.00	\$41,459.79	76.84%
General Fixed Assets							
Government Building							
Active	E 900-41920-4310 Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Government Buildin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Report Total	\$8,532,883.22	\$7,983,024.62	\$951,340.64	\$0.00	\$549,858.60	93.56%

12/15/2022



Doug Penniston

FirstNet State Consultant

M: 605-360-9762

doug.penniston@att.com

Freeman Police Department

Monthly Recurring Charges

	QTY	EACH	TOTAL	QTY	EACH	TOTAL
Unlimited Smartphone Plan	0	\$39.99	\$ -	2	\$0.99	\$ 1.98
Unlimited Smartphone w Hotspot	2	\$44.99	\$ 89.98	0	\$0.99	\$ -
Unlimited Data Device	0	\$36.80	\$ -	0	\$0.99	\$ -
Enhanced Push to Talk	0	\$2.00	\$ -	0	\$99.00	\$ -
			\$ -	0	\$0.99	\$ -
			\$ -			\$ -
TOTAL MONTHLY RECURRING			\$ 89.98	TOTAL ONE-TIME CHARGES		\$ 1.98

One-Time Costs

One-Time Credits*

	QTY	EACH	TOTAL	QTY	EACH	TOTAL
Activation Credit Smartphones	2	\$200.00	\$ 400.00	1	\$1.98	\$ 1.98
Activation Credit Data	0	\$75.00	\$ -	1	\$702.40	-\$702.40
FirstNet Free Phone for Life Promotion	2	\$1.20	\$ 2.40			
Device Trade-In iPhone 11	2	\$150.00	\$ 300.00			
			\$ -			
TOTAL BILL CREDITS			\$ 702.40	Credit		-\$700.42

Net Cost after Bill Credits

This information is provided to you for informational purposes only. The terms of the identified plans can be found at <https://www.firstnet.com/plans.html?tabs=26b46e66-b7ba-4c26-9b18-63f88b12fb29>. AT&T may revise these terms at any time. In the event of a conflict between this information and the applicable business agreement, the applicable business agreement will control. AT&T disclaims all warranties including, but not limited to, implied warranties of merchantability or fitness for a particular purpose. In no event shall AT&T be liable for any damages relating to the use or results of the calculator. The quoted rates are estimates of the monthly charges for the identified plans only and are based on the information provided by you. These rates do not include additional devices, features or services. Quoted rates supersede those in the applicable brochures, which are standard published rates, and not the discounted rates quoted herein, based on national, state or local contracts. Rates are subject to change and do not include taxes, fees, overage charges or surcharges. Other restrictions may apply. *One time credits appear as a bill credit after the third full bill cycle.

AGREEMENT TO SHARE EXPENSES OF JOINT
SCHOOL DISTRICT AND MUNICIPAL ELECTION

THIS AGREEMENT, made and entered into on the last date set forth below, by and between FREEMAN SCHOOL DISTRICT NO. 33-1 of Hutchinson County, South Dakota, hereinafter referred to as "District" and the CITY OF FREEMAN, Freeman, South Dakota, hereinafter referred to as "City."

WITNESSETH:

WHEREAS, the parties have chosen to hold joint elections upon proper authorization of their respective governing bodies, all in accordance with SDCL 9-13-1.1 and SDCL 13-7-10.1, currently enacted or hereafter amended; and

WHEREAS, SDCL 9-13-1.1 and SDCL 13-7-10.1, currently enacted or hereafter amended, provide that the expenses of a combined election shall be shared in a manner agreed upon by the City Council of the city, and the School Board of the district;

NOW, THEREFORE, the parties hereto agree, with respect to the joint election held on **April 11, 2023**, and such joint elections as may be authorized in the future as follows:

1. That the DISTRICT shall make all arrangements for securing election officials for the polling place. The CITY shall make arrangements for securing the polling place.
2. That the cost for paying election officials shall be minimum wage and shared equally.
3. The publishing of legal notices shall be the joint responsibility of the DISTRICT and CITY and the cost thereof shall be shared equally by both parties in respect to combined elections.
4. The CITY will assume responsibility for preparing, administering and delivering absentee ballots to the polling place on the day of election for both the city and school election. Absentee ballots may be picked up at the City Finance Office and returned to the same.
5. That all election returns are to be returned after the close of the polls on Election Day to the office of the City Finance Officer.
6. That the City governing body will canvass the city election results on the Tuesday succeeding the election at 6:30 p.m. The District governing body will canvass school district election results at a time to be determined within the guidelines of the law.
7. That costs of publishing facsimile ballot, and additional services needed, will be shared equally.
8. In order to support expenditures, both parties will furnish copies of invoices paid (or to be paid), and/or detailed statements.

9. If an election is not needed by one entity, all expenses associated with the election shall be paid solely by the entity requiring the election.

10. That each party to this agreement for that parties own acts, errors, and omissions will hold the other party harmless.

11. That this agreement may be amended by subsequent written agreements signed by each of the parties hereto.

FREEMAN SCHOOL DISTRICT 33-1
OF HUTCHINSON COUNTY, SOUTH DAKOTA

APPROVED BY THE FREEMAN SCHOOL BOARD IN OPEN
SESSION ON THE 9th DAY OF JANUARY, 2023

BY _____
President

BY _____
Business Manager

CITY OF FREEMAN

APPROVED BY THE FREEMAN CITY COUNCIL IN OPEN
SESSION ON THE 10TH DAY OF JANUARY, 2023

BY _____
Mayor

BY _____
Finance Officer

January 6, 2023

Freeman City Council Members:

It is an honor to recommend Nikki Tietje to be a trustee on the Freeman Public Library Board. She is relatively new to the community, but she would bring new perspectives and experiences to the Board. I am eager to work with her and get to know her better as we promote the Freeman Public Library.

Respectfully,

A handwritten signature in black ink, appearing to read "Ruth Buchmann". The signature is fluid and cursive, with the first name "Ruth" being more prominent and the last name "Buchmann" following in a similar style.

Ruth Buchmann

Freeman Public Library Board

January 6, 2023

Freeman City Council Members:

It is an honor to recommend Ashley Holzwarth to be a trustee on the Freeman Public Library Board. She is familiar with the community and would be a valuable asset to the Board. I am eager to work with her as we strive to promote the Freeman Public Library and the riches it offers to our community.

Respectfully,

A handwritten signature in cursive script that reads "Ruth Buchmann".

Ruth Buchmann

Freeman Public Library Board