

**CITY OF FREEMAN
CITY COUNCIL | REGULAR SESSION
TUESDAY, DECEMBER 5, 2023
6:30 P.M. | CITY HALL COUNCIL CHAMBERS
AGENDA**

ROLL CALL

MINUTES OF NOVEMBER 21, 2023 REGULAR MEETING

VOUCHERS & SALARIES

FINANCIAL REPORT

PUBLIC INPUT

CODE ENFORCEMENT OFFICER

1ST READING ORDINANCE 2023-09 – VARIANCES

OTHER BUSINESS

NEXT MEETING DATE – TUESDAY, DECEMBER 19, 2023 @ 6:30 PM

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

EXECUTIVE SESSION PURSUANT TO SDCL 1-25-2(4) – CONTRACT NEGOTIATION

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, November 21, 2023

The Freeman City Council met in regular session on Tuesday, November 21, 2023 at 6:30 pm at City Hall in Freeman. Council president Blaine Saarie called the meeting to order and the following members were present: Charles Gering, Tabitha Schoenwald, Clifford Tjaden, Elizabeth Waltner and Steve Waltner. Also attending were Carol Eisenbeis and Officer Barron Nankivel.

Minutes

S. Waltner moved to accept the minutes of the November 7, 2023 regular as presented. Schoenwald seconded the motion. Roll call: All votes aye.

Vouchers

Tjaden moved to approve the vouchers listed below. Gering seconded the motion. Roll call: All votes aye.

605 SHEDS, rubble site shed	3970.00	MID AMERICAN CHEMICAL, supplies	135.83
A & B BUSINESS SOLUTIONS, copier	3798.45	OFFICE ALLY, monthly subscription	35.00
AFLAC, employee insurance	582.98	SD DANR, annual dues	600.00
CENTURY BUSINESS PRODUCTS, copy fees	213.52	SD GOV'T FINANCE OFFICERS ASSOC, dues	40.00
CHESTERMAN COMPANY, drinks	54.79	SD HUMAN RESOURCES ASSOC, dues	25.00
FREEMAN REGIONAL HEALTH, nursing staff	57.70	SD STREET MAINT ASSOC, dues	35.00
DEMCO, library supplies	464.08	SD RETIREMENT	5848.92
HG KLUG SONS, filters	353.47	VALLEY ELECTRIC, repair	272.80
KANSAS PAYMENT CENTER, garnishment	338.76	WELLMARK, health insurance	16167.27
MATT RIGO, CPR instructor course	335.00		
		VOUCHER TOTAL	33328.57

2nd Reading Ordinance 2023-07 – Water Rates

Tjaden moved to give second reading and adopt ordinance 2023-07, an ordinance to amend the water rates. S. Waltner seconded the motion. Roll call: All votes aye.

AN ORDINANCE AMENDING SECTION 9.0112

Be it ordained by the City of Freeman, Hutchinson County, South Dakota that Title 9, Section 9.0112 is hereby amended to read as follows:

9.0112 Water Rates

Effective January 1, 2024, the rates for the City water sold or furnished by the City of Freeman shall be increased from the previous rates as adopted in Ordinance #2020-4 and thereafter revised at the following monthly rates, to wit:

1. For any amount up to 1,000 gallons, the sum of \$17.25 per month which shall be the minimum charge; provided however that users who are certified to be a recipient of fuel assistance under the Low-Income Energy Assistance Program (LIEAP) shall after application to the Municipal Finance Officer pay a monthly minimum charge of \$10.25 for the first 1,000 gallons:
2. From 1,000 gallons to 499,999 gallons per month, the sum of \$5.12 per 1,000 gallons together with the above rate;
3. For usage of 500,000 gallons and over per month, the sum of \$3.55 per 1,000 gallons, which rate shall be for all gallons used, and not cumulative with the above rates.

The City Council is authorized to make special rates with consumers using an extra-large amount of water for commercial purposes; also, to builders and contractors for water used during the construction of buildings and other projects.

The charge for water loaded into tanks or other containers at the water plant or any other authorized place shall be \$6.50 per 1,000 gallons.

The City Council may adjust any of the rates in this Section from time to time by resolution.

Dated this 21st day of November, 2023.

Blaine Saarie, President

(SEAL)
ATTEST:

Lisa Edelman, Finance Officer

First Reading: November 7, 2023
Second Reading: November 21, 2023
Published: November 30, 2023
Effective Date: January 1, 2024

2nd Reading Ordinance 2023-08– Supplemental Budget

Tjaden moved to give 2nd reading and adopt Ordinance 2023-08 to supplement the street, police, fire, golf, library, economic development, debt service departments and water fund. S. Waltner seconded the motion. Roll call: All votes aye.

SUPPLEMENTAL APPROPRIATIONS ORDINANCE 2023-08

An ordinance providing for the appropriations to supplement the street, police, fire, golf, library, economic development, debt service departments and water fund.

BE IT ORDAINED by the City of Freeman, Hutchinson County, South Dakota, that the following sums are supplementally appropriated to meet the obligations of the municipality.

Section I: Appropriations:

#101 General Fund:

Police 42100

4211 Liability Insurance	\$ 1,200.00
4250 Repair	\$ 3,100.00
4340 Equipment	\$ 2,000.00
4346 Computers	\$ 7,500.00

Fire 4220

4213 Physical Damage Insurance	\$ 2,700.00
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Street 43100

4254 Street Oiling	\$ 45,000.00
4330 Improvements	\$ 14,000.00
4340 Equipment	\$ 46,000.00

Golf Course 45100

4110 Salary	\$ 7,000.00
4250 Repair	\$ 8,500.00
4260 Supplies	\$ 6,000.00
4262 Materials for Resale	\$ 53,000.00
4266 Sales Tax	\$ 12,000.00
4330 Improvements	\$ 6,500.00

Library 4550

4110 Salary	\$ 3,000.00
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Economic Development 46500

4651 Economic Development	\$ 24,500.00
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Debt Service 47000

4410 Principal	\$ 9,500.00
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#602 Water Fund

4250 Repair	\$ 17,500.00
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Total Appropriations: \$ 269,000.00

Section II: Source of Funding:

#101 General Fund:

1010 Unassigned Fund Balance	\$ 151,500.00
3461 Golf Income	\$ 100,000.00

#602 Water Fund:

3359 Other Revenue – Insurance	\$ 17,500.00
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Total Sources of Funding: \$ 269,000.00

SIGNED: _____

Blaine Saarie, President

(SEAL)

ATTEST: _____

Lisa Edelman, Finance Officer

First Reading: November 7, 2023

Second Reading: November 21, 2023

Publish: November 30, 2023

Rubble Site Electricity

S. Waltner moved to arrange to make electricity available at the rubble site. Gering seconded the motion. Roll call: All votes aye.

Development & Marketing Report

Carol Eisenbeis presented her development and marketing report to the council. She provided additional information regarding the South Dakota Governor's Office of Economic Development's recently announced award of a community child care planning grant in the amount of \$19,800. The funding will be payable to the Freeman Community Development Corporation to provide for a feasibility study and consulting in response to child care needs.

Other Business

Saarie announced that letters will soon be sent to businesses regarding snow removal.

Next Meeting Date

The next meeting of the Freeman City Council will take place on Tuesday, December 5, 2023 at 6:30 pm.

Executive Session

S. Waltner moved to go into Executive Session at 6:45 PM pursuant to SDCL 1-25-2(1) personnel. Tjaden seconded the motion. All votes aye.

S. Waltner declared out of executive session at 7:30 PM.

Adjournment

S. Waltner moved to adjourn at 7:30 PM. Schoenwald seconded motion. All votes aye.

Carol Eisenbeis, Development & Marketing Coordinator

Blaine Saarie, President



Financial Report

Fund	Balance November 1, 2023	Expense	Revenue	Transfer Out	Transfer In	Balance November 30, 2023
Freeman Area Svgs Veterans Memorial	\$20,000.00	Memorial 3.2150%				\$20,000.00
Memorial Checking	\$16,362.41					\$16,362.41
Total Mem funds	\$36,362.41					\$36,362.41
Library Fines	\$12,011.65	944.48	214.91			\$11,282.08
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	\$41,057.80	\$1,988.88	\$3,387.37			\$42,456.29
General	\$1,237,155.92	\$249,354.69	\$279,073.47			\$1,266,874.70
Library donation	\$73,252.84					\$73,252.84
Liquor Building	\$20,641.99		\$1,000.00	\$1,000.00		\$20,641.99
Water	\$39,275.32	\$21,264.62	\$21,824.46			\$39,835.16
Sewer	\$607,610.22	\$39,655.21	\$22,005.28			\$589,960.29
Sewer Surcharge	\$103,345.80		\$5,680.21			\$109,026.01
Ambulance	\$428,963.26	\$5,147.07	\$4,297.85			\$428,114.04
Refuse	\$220,123.48	\$18,153.99	\$17,312.36			\$219,281.85
Total Merchants #902	\$2,771,426.63	\$335,564.46	\$354,581.00	\$1,000.00	\$0.00	\$2,789,443.17
Reserves:						
Promoting the City	\$307,202.83		\$260.00		\$1,000.00	\$308,462.83
Grand Totals #902	\$3,078,629.46	\$335,564.46	\$354,841.00	\$1,000.00	\$1,000.00	\$3,097,906.00

O/S Checks - Total \$7,877.76

O/S Deposit - Total -

Balance & Outstanding Rec \$3,105,783.76

Merchants #902 - 3.00% \$3,105,783.76

\$0.00

Date	RECEIPT #	ACCOUNT DESCRIPTION	NOTES	ACCOUNT CODE	AMOUNT	GENERAL	PTC	LIQUOR BLDG	BBB	WATER	SEWER	SURCHG	AMB	REFUSE	MEM
11/03/23	21903	SALES TAX REVENUE SD		100-3130	8,547.35	8,547.35									
11/03/23	21904	STATE GRANTS	1% - BBB	211-3130	910.28				910.28						
11/06/23	21905	LEASE OF CITY LIQUOR BUILDING /RENT	WEST NILE GRANT	100-3340	2,041.88	2,041.88									
11/06/23	21906	COMMUNITY CENTER RENTAL FEES	NOVEMBER LEASE	100-3682	1,000.00			1,000.00							
11/06/23	21907	WATER BILLING METERED	NOVEMBER LEASE	100-3622	1,100.00										
		SEWER CHARGES	SEPTEMBER USAGE	602-3811	3,805.35			3,805.35							
11/06/23	21908	FINES AND FORFEITS		604-3831	5,325.05						5,325.05				
11/06/23	21909	AMBUANCE PATIENT CHARGES		100-3510	71.50	71.50									
11/06/23	21910	LOAN PAYMENT TO PROMOTE	PTC #4	605-3840	50.00		90.62						50.00		
11/06/23	21911	LOAN INTEREST TO PROMOTE	PTC #4	100-3671	90.62		19.38								
11/07/23	21912	OTHER REVENUE	TABLES & CHAIRS	100-3612	19.38										
11/07/23	21913	GOLF INCOME	REFUND	100-3590	20.00	20.00									
11/07/23	21913	GOLF INCOME	REFUND	100-3461	89.60	89.60									
11/16/23	21914	COMMUNITY CENTER RENTAL FEES	REFUND	100-3461	239.70	239.70									
11/16/23	21915	OTHER REVENUE	COMMUNITY CENTER RENTAL FEES	100-3622	350.00	350.00									
11/16/23	21916	WATER BULK SALES	FINGERPRINTING	100-3590	24.00	24.00									
11/16/23	21917	LIQUOR LICENSES	WATER BULK SALES	602-3812	188.05				188.05						
11/16/23	21918	AMBUANCE PATIENT CHARGES	LIQUOR LICENSE RENEWALS	100-3810	2,100.00	2,100.00									
11/16/23	21919	OTHER REVENUE	TREE TRIMMING	605-3840	680.97									680.97	
11/16/23	21920	WATER CONNECT FEES		602-3814	25.00					25.00					
11/16/23	21921	GENERAL PROPERTY TAX CURRENT PENALTIES	GENERAL PROPERTY TAX CURRENT	100-3111	182,073.20	182,073.20									
		LOCAL GOVERNMENT HIGHWAY & BRIDGE FUND		100-3190	251.68	251.68									
		MOTOR VEHICLE LICENSES (\$5)		100-3358	5,578.08	5,578.08									
		COUNTY WHEEL TAX		100-3354	1,369.20	1,369.20									
11/22/23	21922	LOAN PAYMENT TO PROMOTE	PTC #3	100-3383	548.96	548.96									
		LOAN INTEREST TO PROMOTE	PTC #3	100-3671	128.05	128.05									
11/22/23	21923	ANIMAL CONTROL & SHELTER FEES		100-3612	21.95	21.95									
11/22/23	21924	DRIVERS LICENSE RENEWALS		100-3452	25.00	25.00									
11/22/23	21925	OTHER REVENUE	TREE TRIMMING	100-3590	424.80	424.80									
11/22/23	21926	COMMUNITY CENTER RENTAL FEES		100-3622	750.00	750.00									
11/22/23	21927	OTHER GRANTS	LIBRARY	100-3349	6,652.22	6,652.22									
11/29/23	21928	RUBBLE SITE TIPPING FEES		100-3445	65.00	65.00									
11/29/23	21929	BUILDING PERMITS		100-3411	30.00	30.00									
11/29/23	21930	COMMUNITY CENTER RENTAL FEES		100-3622	100.00	100.00									
11/30/23	21931	SALES TAX REVENUE SD	1% - BBB	211-3130	2,477.09	49,231.13			2,477.09						
11/30/23	21932	OTHER REVENUE	TABLES & CHAIRS	100-3590	82.00	82.00									
11/30/23	21933	AMBUANCE PATIENT CHARGES		605-3840	3,566.88										
11/30/23	21934	GOLF INCOME	INCOME FROM CLUBHOUSE	100-3461	6,438.13	6,438.13									
11/30/23	21935	EARNINGS ON DEPOSITS AND INVESTMENTS	GENERAL	100-3610	7,530.10	7,530.10									
		RUBBLE SITE TIPPING FEES		100-3190	356.03	356.03									
		WATER BILLING METERED		100-3445	795.48	795.48				17,806.06					
		SEWER SURCHARGE		602-3811	17,806.06										
		REFUSE COLLECTION CHARGES		604-3831	16,680.23						16,680.23				
		WATER CONNECT FEES		612-3881	17,312.36									17,312.36	
		UTILITY PREPAYMENT		100-2021	1,500.33	1,500.33									
		WATER DEPOSITS		602-2200	1,563.67	1,563.67									
		GOLF INCOME	MEMBERSHIPS	100-3461											
					356,126.42	280,358.89	260.00	1,000.00	3,387.37	21,824.46	22,005.28	5,680.21	4,297.85	17,312.36	

CITY OF FREEMAN
***Expenditure Guideline©**

Current Period: November 2023

			2023	2023	November	Enc	2023	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
General Fund								
Contingency								
Active	E 100-41150-4290	Miscellaneous	\$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	\$26,685.00	\$0.00	\$0.00	\$1,315.00	95.30%
Active	E 100-41200-4120	FICA & Medicar	\$2,000.00	\$2,041.33	\$0.00	\$0.00	-\$41.33	102.07%
Active	E 100-41200-4140	Workmans Co	\$150.00	\$131.71	\$0.00	\$0.00	\$18.29	87.81%
Active	E 100-41200-4211	General Liability	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-41200-4220	Professional Se	\$0.00	\$1,375.00	\$1,375.00	\$0.00	-\$1,375.00	0.00%
Active	E 100-41200-4223	Annual Dues	\$1,400.00	\$1,574.27	\$1,574.27	\$0.00	-\$174.27	112.45%
Active	E 100-41200-4230	Publishing	\$4,000.00	\$3,336.14	\$128.81	\$0.00	\$663.86	83.40%
Active	E 100-41200-4260	Supplies	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
Active	E 100-41200-4270	Travel & Confer	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 100-41200-4271	Training	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 100-41200-4290	Miscellaneous	\$500.00	\$156.59	\$0.00	\$0.00	\$343.41	31.32%
Total Council/Mayc			\$37,900.00	\$36,800.04	\$3,078.08	\$0.00	\$1,099.96	97.10%
Attorney								
Active	E 100-41410-4220	Professional Se	\$10,000.00	\$4,116.79	\$165.58	\$0.00	\$5,883.21	41.17%
Active	E 100-41410-4290	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Attorne			\$10,000.00	\$4,116.79	\$165.58	\$0.00	\$5,883.21	41.17%
Finance Officer								
Active	E 100-41420-4110	Salary	\$37,000.00	\$31,846.26	\$2,769.24	\$0.00	\$5,153.74	86.07%
Active	E 100-41420-4120	FICA & Medicar	\$2,500.00	\$2,199.45	\$190.32	\$0.00	\$300.55	87.98%
Active	E 100-41420-4130	Retirement City	\$2,200.00	\$1,910.84	\$166.16	\$0.00	\$289.16	86.86%
Active	E 100-41420-4140	Workmans Co	\$125.00	\$131.71	\$0.00	\$0.00	-\$6.71	105.37%
Active	E 100-41420-4150	Group Insuranc	\$8,500.00	\$6,908.00	\$628.00	\$0.00	\$1,592.00	81.27%
Active	E 100-41420-4211	General Liability	\$800.00	\$740.26	\$0.00	\$0.00	\$59.74	92.53%
Active	E 100-41420-4220	Professional Se	\$9,500.00	\$10,123.03	\$0.00	\$0.00	-\$623.03	106.56%
Active	E 100-41420-4223	Annual Dues	\$100.00	\$65.00	\$65.00	\$0.00	\$35.00	65.00%
Active	E 100-41420-4230	Publishing	\$0.00	\$112.50	\$0.00	\$0.00	-\$112.50	0.00%
Active	E 100-41420-4260	Supplies	\$1,000.00	\$425.62	\$0.00	\$0.00	\$574.38	42.56%
Active	E 100-41420-4270	Travel & Confer	\$800.00	\$345.00	\$0.00	\$0.00	\$455.00	43.13%
Active	E 100-41420-4271	Training	\$150.00	\$100.00	\$0.00	\$0.00	\$50.00	66.67%
Active	E 100-41420-4280	Telephone	\$600.00	\$550.00	\$50.00	\$0.00	\$50.00	91.67%
Active	E 100-41420-4290	Miscellaneous	\$0.00	\$411.95	\$0.00	\$0.00	-\$411.95	0.00%
Active	E 100-41420-4341	Computer Softw	\$1,000.00	\$1,042.50	\$750.00	\$0.00	-\$42.50	104.25%
Active	E 100-41420-4346	Computers, Pri	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Finance Office			\$64,275.00	\$56,912.12	\$4,618.72	\$0.00	\$7,362.88	88.54%
Insurance Bond								
Active	E 100-41460-4210	Property Insura	\$2,900.00	\$2,900.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-41460-4211	General Liability	\$2,900.00	\$2,900.00	\$0.00	\$0.00	\$0.00	100.00%
Total Insurance Bon			\$5,800.00	\$5,800.00	\$0.00	\$0.00	\$0.00	100.00%
Marketing Coordinator								
Active	E 100-41470-4110	Salary	\$43,000.00	\$40,151.79	\$3,491.46	\$0.00	\$2,848.21	93.38%
Active	E 100-41470-4120	FICA & Medicar	\$2,900.00	\$2,565.65	\$221.10	\$0.00	\$334.35	88.47%
Active	E 100-41470-4130	Retirement City	\$2,550.00	\$2,409.02	\$209.48	\$0.00	\$140.98	94.47%
Active	E 100-41470-4140	Workmans Co	\$125.00	\$131.71	\$0.00	\$0.00	-\$6.71	105.37%
Active	E 100-41470-4150	Group Insuranc	\$20,000.00	\$17,252.56	\$1,570.00	\$0.00	\$2,747.44	86.26%
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	\$740.26	\$0.00	\$0.00	\$59.74	92.53%

CITY OF FREEMAN
***Expenditure Guideline©**

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Current Period: November 2023

			2023	2023	November	Enc	2023	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 100-41470-4223	Annual Dues	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00%
Active	E 100-41470-4230	Publishing	\$200.00	\$614.00	\$0.00	\$0.00	-\$414.00	307.00%
Active	E 100-41470-4260	Supplies	\$500.00	\$120.75	\$0.00	\$0.00	\$379.25	24.15%
Active	E 100-41470-4270	Travel & Confer	\$1,000.00	\$761.22	\$0.00	\$0.00	\$238.78	76.12%
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	\$550.00	\$50.00	\$0.00	\$50.00	91.67%
Active	E 100-41470-4290	Miscellaneous	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-41470-4340	Machinery Equi	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00%
Active	E 100-41470-4341	Computer Softw	\$300.00	\$100.00	\$0.00	\$0.00	\$200.00	33.33%
Total Marketing Coordinatc			\$73,525.00	\$65,396.96	\$5,542.04	\$0.00	\$8,128.04	88.95%
Vehicle Reserve								
Active	E 100-41480-4340	Machinery Equi	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Vehicle Reserv			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Government Building								
Active	E 100-41920-4110	Salary	\$3,000.00	\$2,148.00	\$400.00	\$0.00	\$852.00	71.60%
Active	E 100-41920-4120	FICA & Medicar	\$250.00	\$118.41	\$0.00	\$0.00	\$131.59	47.36%
Active	E 100-41920-4140	Workmans Co	\$200.00	\$195.03	\$0.00	\$0.00	\$4.97	97.52%
Active	E 100-41920-4210	Property Insura	\$2,000.00	\$2,283.89	\$0.00	\$0.00	-\$283.89	114.19%
Active	E 100-41920-4211	General Liability	\$300.00	\$277.59	\$0.00	\$0.00	\$22.41	92.53%
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	\$2,000.00	\$243.62	\$0.00	\$0.00	\$1,756.38	12.18%
Active	E 100-41920-4260	Supplies	\$3,000.00	\$2,817.42	\$351.92	\$0.00	\$182.58	93.91%
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	\$4,000.00	\$3,484.49	\$327.04	\$0.00	\$515.51	87.11%
Active	E 100-41920-4281	Electricity	\$4,000.00	\$3,550.24	\$206.54	\$0.00	\$449.76	88.76%
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 He	\$800.00	\$728.31	\$10.68	\$0.00	\$71.69	91.04%
Active	E 100-41920-4290	Miscellaneous	\$1,000.00	\$1,222.40	\$82.00	\$0.00	-\$222.40	122.24%
Active	E 100-41920-4310	Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41920-4340	Machinery Equi	\$5,000.00	\$3,798.45	\$3,798.45	\$0.00	\$1,201.55	75.97%
Active	E 100-41920-4341	Computer Softw	\$2,000.00	\$1,997.44	\$450.00	\$0.00	\$2.56	99.87%
Total Government Buildin			\$28,200.00	\$22,865.29	\$5,626.63	\$0.00	\$5,334.71	81.08%
Police								
Active	E 100-42100-4110	Salary	\$105,000.00	\$100,514.69	\$9,303.15	\$0.00	\$4,485.31	95.73%
Active	E 100-42100-4120	FICA & Medicar	\$7,500.00	\$7,119.21	\$653.97	\$0.00	\$380.79	94.92%
Active	E 100-42100-4130	Retirement City	\$8,400.00	\$7,648.15	\$744.26	\$0.00	\$751.85	91.05%
Active	E 100-42100-4140	Workmans Co	\$2,500.00	\$2,657.48	\$0.00	\$0.00	-\$157.48	106.30%
Active	E 100-42100-4150	Group Insuranc	\$32,500.00	\$17,200.57	\$1,570.02	\$0.00	\$15,299.43	52.92%
Active	E 100-42100-4210	Property Insura	\$100.00	\$147.06	\$0.00	\$0.00	-\$47.06	147.06%
Active	E 100-42100-4211	General Liability	\$4,500.00	\$5,690.90	\$0.00	\$0.00	-\$1,190.90	126.46%
Active	E 100-42100-4212	Automotive Liab	\$500.00	\$484.23	\$0.00	\$0.00	\$15.77	96.85%
Active	E 100-42100-4213	Physical Dama	\$500.00	\$1,034.02	\$0.00	\$0.00	-\$534.02	206.80%
Active	E 100-42100-4220	Professional Se	\$0.00	\$601.00	\$0.00	\$0.00	-\$601.00	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	\$206.25	\$0.00	\$0.00	-\$6.25	103.13%
Active	E 100-42100-4250	Repair	\$3,000.00	\$6,922.73	\$1,103.64	\$0.00	-\$3,922.73	230.76%
Active	E 100-42100-4252	Gasoline	\$5,000.00	\$5,450.34	\$638.47	\$0.00	-\$450.34	109.01%
Active	E 100-42100-4260	Supplies	\$3,500.00	\$2,376.84	\$68.87	\$0.00	\$1,123.16	67.91%
Active	E 100-42100-4261	Uniforms	\$1,400.00	\$2,087.84	\$0.00	\$0.00	-\$687.84	149.13%

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			2023	2023	November	Enc	2023	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 100-42100-4270	Travel & Confer	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-42100-4271	Training	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 100-42100-4280	Telephone	\$2,500.00	\$2,148.46	\$213.48	\$0.00	\$351.54	85.94%
Active	E 100-42100-4281	Electricity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42100-4290	Miscellaneous	\$500.00	\$210.77	\$0.00	\$0.00	\$289.23	42.15%
Active	E 100-42100-4340	Machinery Equi	\$46,600.00	\$47,774.52	\$0.00	\$0.00	-\$1,174.52	102.52%
Active	E 100-42100-4341	Computer Softw	\$600.00	\$75.00	\$0.00	\$0.00	\$525.00	12.50%
Active	E 100-42100-4346	Computers, Pri	\$500.00	\$7,656.79	\$0.00	\$0.00	-\$7,156.79	1531.36%
		Total Polic	\$226,400.00	\$218,006.85	\$14,295.86	\$0.00	\$8,393.15	96.29%
Fire								
Active	E 100-42200-4110	Salary	\$2,200.00	\$0.00	\$0.00	\$0.00	\$2,200.00	0.00%
Active	E 100-42200-4120	FICA & Medicar	\$175.00	\$0.00	\$0.00	\$0.00	\$175.00	0.00%
Active	E 100-42200-4140	Workmans Co	\$1,000.00	\$1,068.32	\$0.00	\$0.00	-\$68.32	106.83%
Active	E 100-42200-4210	Property Insura	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 100-42200-4211	General Liability	\$500.00	\$462.66	\$0.00	\$0.00	\$37.34	92.53%
Active	E 100-42200-4212	Automotive Liab	\$1,400.00	\$1,280.68	\$0.00	\$0.00	\$119.32	91.48%
Active	E 100-42200-4213	Physical Dama	\$0.00	\$7,037.35	\$0.00	\$0.00	-\$7,037.35	0.00%
Active	E 100-42200-4221	Testing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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	\$1,525.00	\$2,088.01	\$0.00	\$0.00	-\$563.01	136.92%
Active	E 100-42200-4252	Gasoline	\$500.00	\$844.84	\$289.36	\$0.00	-\$344.84	168.97%
Active	E 100-42200-4260	Supplies	\$3,000.00	\$192.00	\$0.00	\$0.00	\$2,808.00	6.40%
Active	E 100-42200-4270	Travel & Confer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42200-4271	Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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	\$2,754.61	\$24.56	\$0.00	\$845.39	76.52%
Active	E 100-42200-4283	Diesel	\$1,000.00	\$881.04	\$0.00	\$0.00	\$118.96	88.10%
Active	E 100-42200-4284	Water and Was	\$400.00	\$241.00	\$22.00	\$0.00	\$159.00	60.25%
Active	E 100-42200-4285	Natural Gas He	\$1,600.00	\$1,885.70	\$0.00	\$0.00	-\$285.70	117.86%
Active	E 100-42200-4290	Miscellaneous	\$1,000.00	\$804.67	\$0.00	\$0.00	\$195.33	80.47%
Active	E 100-42200-4340	Machinery Equi	\$10,600.00	\$10,524.00	\$0.00	\$0.00	\$76.00	99.28%
		Total Fir	\$30,000.00	\$30,064.88	\$335.92	\$0.00	-\$64.88	100.22%
Public Safety								
Active	E 100-42900-4110	Salary	\$1,400.00	\$1,451.73	\$82.61	\$0.00	-\$51.73	103.70%
Active	E 100-42900-4120	FICA & Medicar	\$150.00	\$111.06	\$6.32	\$0.00	\$38.94	74.04%
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 Co	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4150	Group Insuranc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42900-4200	Other Current E	\$4,500.00	\$2,808.00	\$88.00	\$0.00	\$1,692.00	62.40%
Active	E 100-42900-4210	Property Insura	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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, Pri	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
		Total Public Safet	\$6,250.00	\$4,370.79	\$176.93	\$0.00	\$1,879.21	69.93%
Streets								

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			2023	2023	November	Enc	2023	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 100-43100-4110	Salary	\$6,000.00	\$20,197.35	\$2,133.82	\$0.00	-\$14,197.35	336.62%
Active	E 100-43100-4120	FICA & Medicar	\$300.00	\$1,483.49	\$155.26	\$0.00	-\$1,183.49	494.50%
Active	E 100-43100-4130	Retirement City	\$200.00	\$1,159.11	\$92.45	\$0.00	-\$959.11	579.56%
Active	E 100-43100-4140	Workmans Co	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43100-4150	Group Insuranc	\$500.00	\$2,844.61	\$266.90	\$0.00	-\$2,344.61	568.92%
Active	E 100-43100-4210	Property Insura	\$2,500.00	\$2,918.30	\$0.00	\$0.00	-\$418.30	116.73%
Active	E 100-43100-4211	General Liability	\$500.00	\$462.66	\$0.00	\$0.00	\$37.34	92.53%
Active	E 100-43100-4212	Automotive Liab	\$900.00	\$991.77	\$0.00	\$0.00	-\$91.77	110.20%
Active	E 100-43100-4213	Physical Dama	\$200.00	\$295.03	\$0.00	\$0.00	-\$95.03	147.52%
Active	E 100-43100-4220	Professional Se	\$69,000.00	\$53,912.73	\$0.00	\$0.00	\$15,087.27	78.13%
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	\$214.48	\$0.00	\$0.00	-\$114.48	214.48%
Active	E 100-43100-4250	Repair	\$30,000.00	\$22,217.13	\$831.58	\$0.00	\$7,782.87	74.06%
Active	E 100-43100-4251	Snow Removal	\$3,500.00	\$1,977.03	\$0.00	\$0.00	\$1,522.97	56.49%
Active	E 100-43100-4252	Gasoline	\$3,000.00	\$2,869.45	\$213.76	\$0.00	\$130.55	95.65%
Active	E 100-43100-4254	Street Oiling	\$175,000.00	\$217,095.82	\$161,078.92	\$0.00	-\$42,095.82	124.05%
Active	E 100-43100-4260	Supplies	\$18,000.00	\$7,922.62	\$976.18	\$0.00	\$10,077.38	44.01%
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	\$40,000.00	\$34,898.33	\$3,357.37	\$0.00	\$5,101.67	87.25%
Active	E 100-43100-4283	Diesel	\$7,000.00	\$13,590.27	\$359.41	\$0.00	-\$6,590.27	194.15%
Active	E 100-43100-4285	Natural Gas He	\$2,000.00	\$2,140.88	\$9.03	\$0.00	-\$140.88	107.04%
Active	E 100-43100-4290	Miscellaneous	\$1,000.00	\$1,128.68	\$0.00	\$0.00	-\$128.68	112.87%
Active	E 100-43100-4330	Improvements	\$0.00	\$14,000.00	\$0.00	\$0.00	-\$14,000.00	0.00%
Active	E 100-43100-4340	Machinery Equi	\$7,100.00	\$52,954.86	\$0.00	\$0.00	-\$45,854.86	745.84%
Active	E 100-43100-4360	Intangibles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43100-4413	Mosquito Contr	\$6,000.00	\$4,113.76	\$2,041.88	\$0.00	\$1,886.24	68.56%
	Total Street		\$372,850.00	\$459,423.36	\$171,551.56	\$0.00	-\$86,573.36	123.22%
Landfill/Recycle								
Active	E 100-43240-4110	Salary	\$41,000.00	\$31,170.48	\$2,562.04	\$0.00	\$9,829.52	76.03%
Active	E 100-43240-4120	FICA & Medicar	\$3,000.00	\$2,372.76	\$194.94	\$0.00	\$627.24	79.09%
Active	E 100-43240-4130	Retirement City	\$600.00	\$1,461.73	\$98.46	\$0.00	-\$861.73	243.62%
Active	E 100-43240-4140	Workmans Co	\$1,500.00	\$1,174.83	\$0.00	\$0.00	\$325.17	78.32%
Active	E 100-43240-4150	Group Insuranc	\$3,000.00	\$345.05	\$31.40	\$0.00	\$2,654.95	11.50%
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 Insura	\$700.00	\$762.78	\$0.00	\$0.00	-\$62.78	108.97%
Active	E 100-43240-4211	General Liability	\$800.00	\$979.41	\$0.00	\$0.00	-\$179.41	122.43%
Active	E 100-43240-4213	Physical Dama	\$250.00	\$295.97	\$0.00	\$0.00	-\$45.97	118.39%
Active	E 100-43240-4220	Professional Se	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43240-4230	Publishing	\$200.00	\$63.75	\$0.00	\$0.00	\$136.25	31.88%
Active	E 100-43240-4250	Repair	\$4,700.00	\$1,848.88	\$1,521.61	\$0.00	\$2,851.12	39.34%
Active	E 100-43240-4252	Gasoline	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43240-4260	Supplies	\$3,000.00	\$516.48	\$36.00	\$0.00	\$2,483.52	17.22%
Active	E 100-43240-4266	Sales Tax	\$400.00	\$480.75	\$69.62	\$0.00	-\$80.75	120.19%
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	\$2,500.00	\$1,425.00	\$0.00	\$0.00	\$1,075.00	57.00%
Active	E 100-43240-4280	Telephone	\$700.00	\$526.23	\$53.11	\$0.00	\$173.77	75.18%
Active	E 100-43240-4281	Electricity	\$1,500.00	\$1,060.48	\$98.92	\$0.00	\$439.52	70.70%
Active	E 100-43240-4285	Natural Gas He	\$1,800.00	\$2,059.20	\$37.57	\$0.00	-\$259.20	114.40%
Active	E 100-43240-4290	Miscellaneous	\$2,000.00	\$1,686.68	\$0.00	\$0.00	\$313.32	84.33%
Active	E 100-43240-4310	Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

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			2023	2023	November	Enc	2023	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 100-43240-4320	Buildings	\$0.00	\$3,970.00	\$3,970.00	\$0.00	-\$3,970.00	0.00%
Active	E 100-43240-4330	Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43240-4340	Machinery Equi	\$2,000.00	\$8,980.00	\$0.00	\$0.00	-\$6,980.00	449.00%
		Total Landfill/Recycl	\$69,750.00	\$61,180.46	\$8,673.67	\$0.00	\$8,569.54	87.71%
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	\$1,679.40	\$0.00	\$0.00	-\$479.40	139.95%
Active	E 100-43700-4281	Electricity	\$150.00	\$113.83	\$10.30	\$0.00	\$36.17	75.89%
Active	E 100-43700-4290	Miscellaneous	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
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	\$1,793.23	\$10.30	\$0.00	\$106.77	94.38%
Parks/Pool								
Active	E 100-45000-4110	Salary	\$46,000.00	\$44,115.21	\$1,216.17	\$0.00	\$1,884.79	95.90%
Active	E 100-45000-4120	FICA & Medicar	\$3,500.00	\$3,303.23	\$85.07	\$0.00	\$196.77	94.38%
Active	E 100-45000-4130	Retirement City	\$500.00	\$631.02	\$72.97	\$0.00	-\$131.02	126.20%
Active	E 100-45000-4140	Workmans Co	\$1,300.00	\$1,354.29	\$0.00	\$0.00	-\$54.29	104.18%
Active	E 100-45000-4150	Group Insuranc	\$1,700.00	\$1,993.55	\$266.90	\$0.00	-\$293.55	117.27%
Active	E 100-45000-4210	Property Insura	\$2,000.00	\$2,059.50	\$0.00	\$0.00	-\$59.50	102.98%
Active	E 100-45000-4211	General Liability	\$600.00	\$555.18	\$0.00	\$0.00	\$44.82	92.53%
Active	E 100-45000-4221	Testing	\$200.00	\$312.00	\$0.00	\$0.00	-\$112.00	156.00%
Active	E 100-45000-4225	Tree Trimming	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45000-4230	Publishing	\$500.00	\$443.44	\$0.00	\$0.00	\$56.56	88.69%
Active	E 100-45000-4250	Repair	\$7,500.00	\$10,946.01	\$1,587.88	\$0.00	-\$3,446.01	145.95%
Active	E 100-45000-4252	Gasoline	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45000-4260	Supplies	\$8,300.00	\$8,409.15	\$535.00	\$0.00	-\$109.15	101.32%
Active	E 100-45000-4266	Sales Tax	\$600.00	\$1,216.67	\$19.71	\$0.00	-\$616.67	202.78%
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	\$262.43	\$52.16	\$0.00	\$437.57	37.49%
Active	E 100-45000-4281	Electricity	\$4,650.00	\$4,316.23	\$195.82	\$0.00	\$333.77	92.82%
Active	E 100-45000-4290	Miscellaneous	\$800.00	\$970.13	\$0.00	\$0.00	-\$170.13	121.27%
Active	E 100-45000-4330	Improvements	\$20,000.00	\$17,164.61	\$0.00	\$0.00	\$2,835.39	85.82%
Active	E 100-45000-4340	Machinery Equi	\$6,700.00	\$6,878.49	\$0.00	\$0.00	-\$178.49	102.66%
Active	E 100-45000-4541	Summer Recre	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	100.00%
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/Allowa	\$4,200.00	\$3,120.96	\$0.00	\$0.00	\$1,079.04	74.31%
		Total Parks/Poc	\$114,250.00	\$112,552.10	\$4,031.68	\$0.00	\$1,697.90	98.51%
Golf Course								
Active	E 100-45100-4110	Salary	\$100,000.00	\$118,082.22	\$8,419.79	\$0.00	-\$18,082.22	118.08%
Active	E 100-45100-4120	FICA & Medicar	\$8,000.00	\$9,033.45	\$644.13	\$0.00	-\$1,033.45	112.92%
Active	E 100-45100-4130	Retirement City	\$2,800.00	\$2,112.04	\$77.93	\$0.00	\$687.96	75.43%
Active	E 100-45100-4140	Workmans Co	\$3,000.00	\$2,708.57	\$0.00	\$0.00	\$291.43	90.29%
Active	E 100-45100-4150	Group Insuranc	\$10,000.00	\$1,466.64	\$0.00	\$0.00	\$8,533.36	14.67%
Active	E 100-45100-4160	Unemployment	\$0.00	\$1,316.08	\$0.00	\$0.00	-\$1,316.08	0.00%
Active	E 100-45100-4210	Property Insura	\$2,000.00	\$1,931.43	\$0.00	\$0.00	\$68.57	96.57%
Active	E 100-45100-4211	General Liability	\$200.00	\$185.07	\$0.00	\$0.00	\$14.93	92.54%
Active	E 100-45100-4212	Automotive Liab	\$1,000.00	\$839.28	\$0.00	\$0.00	\$160.72	83.93%
Active	E 100-45100-4213	Physical Dama	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45100-4220	Professional Se	\$0.00	\$1,727.76	\$0.00	\$0.00	-\$1,727.76	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	\$10,000.00	\$195.46	\$25.00	\$0.00	\$9,804.54	1.95%
Active	E 100-45100-4230	Publishing	\$1,000.00	\$1,551.22	\$130.00	\$0.00	-\$551.22	155.12%

CITY OF FREEMAN
***Expenditure Guideline©**

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Current Period: November 2023

			2023	2023	November	Enc	2023	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 100-45100-4240	Rentals	\$0.00	\$1,685.00	\$600.00	\$0.00	-\$1,685.00	0.00%
Active	E 100-45100-4250	Repair	\$28,000.00	\$36,604.00	\$2,312.68	\$0.00	-\$8,604.00	130.73%
Active	E 100-45100-4252	Gasoline	\$3,000.00	\$6,401.00	\$792.60	\$0.00	-\$3,401.00	213.37%
Active	E 100-45100-4260	Supplies	\$22,000.00	\$27,665.19	\$0.00	\$0.00	-\$5,665.19	125.75%
Active	E 100-45100-4262	Materials for Re	\$35,000.00	\$85,726.52	\$2,703.93	\$0.00	-\$50,726.52	244.93%
Active	E 100-45100-4266	Sales Tax	\$12,000.00	\$24,214.88	\$1,676.31	\$0.00	-\$12,214.88	201.79%
Active	E 100-45100-4270	Travel & Confer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45100-4280	Telephone	\$2,000.00	\$2,815.96	\$280.26	\$0.00	-\$815.96	140.80%
Active	E 100-45100-4281	Electricity	\$15,000.00	\$12,593.04	\$1,050.69	\$0.00	\$2,406.96	83.95%
Active	E 100-45100-4282	Heating Fuel or	\$500.00	\$1,060.95	\$233.60	\$0.00	-\$560.95	212.19%
Active	E 100-45100-4283	Diesel	\$2,500.00	\$5,155.12	\$488.63	\$0.00	-\$2,655.12	206.20%
Active	E 100-45100-4284	Water and Was	\$800.00	\$1,006.50	\$81.75	\$0.00	-\$206.50	125.81%
Active	E 100-45100-4290	Miscellaneous	\$3,000.00	\$3,274.59	\$0.00	\$0.00	-\$274.59	109.15%
Active	E 100-45100-4291	Subscriptions	\$200.00	\$385.00	\$35.00	\$0.00	-\$185.00	192.50%
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	\$2,000.00	\$6,579.00	\$0.00	\$0.00	-\$4,579.00	328.95%
Active	E 100-45100-4340	Machinery Equi	\$30,200.00	\$20,408.00	\$0.00	\$0.00	\$9,792.00	67.58%
Total Golf Cours			\$294,400.00	\$376,723.97	\$19,552.30	\$0.00	-\$82,323.97	127.96%
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	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-45200-4230	Publishing	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 100-45200-4260	Supplies	\$2,000.00	\$872.68	\$0.00	\$0.00	\$1,127.32	43.63%
Active	E 100-45200-4270	Travel & Confer	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 100-45200-4290	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Trees & Park			\$2,700.00	\$872.68	\$0.00	\$0.00	\$1,827.32	32.32%
Library								
Active	E 100-45500-4110	Salary	\$83,000.00	\$80,923.19	\$6,946.75	\$0.00	\$2,076.81	97.50%
Active	E 100-45500-4120	FICA & Medicar	\$5,300.00	\$5,178.74	\$439.43	\$0.00	\$121.26	97.71%
Active	E 100-45500-4130	Retirement City	\$4,200.00	\$3,990.72	\$347.22	\$0.00	\$209.28	95.02%
Active	E 100-45500-4140	Workmans Co	\$125.00	\$131.71	\$0.00	\$0.00	-\$6.71	105.37%
Active	E 100-45500-4150	Group Insuranc	\$38,000.00	\$34,505.28	\$3,140.02	\$0.00	\$3,494.72	90.80%
Active	E 100-45500-4210	Property Insura	\$2,400.00	\$2,732.52	\$0.00	\$0.00	-\$332.52	113.86%
Active	E 100-45500-4211	General Liability	\$400.00	\$370.13	\$0.00	\$0.00	\$29.87	92.53%
Active	E 100-45500-4223	Annual Dues	\$200.00	\$145.00	\$0.00	\$0.00	\$55.00	72.50%
Active	E 100-45500-4230	Publishing	\$2,000.00	\$1,690.00	\$195.00	\$0.00	\$310.00	84.50%
Active	E 100-45500-4250	Repair	\$1,500.00	\$890.50	\$0.00	\$0.00	\$609.50	59.37%
Active	E 100-45500-4260	Supplies	\$4,000.00	\$4,342.33	\$590.04	\$0.00	-\$342.33	108.56%
Active	E 100-45500-4270	Travel & Confer	\$650.00	\$1,111.60	\$0.00	\$0.00	-\$461.60	171.02%
Active	E 100-45500-4280	Telephone	\$1,500.00	\$1,409.15	\$130.24	\$0.00	\$90.85	93.94%
Active	E 100-45500-4281	Electricity	\$9,700.00	\$7,004.51	\$415.70	\$0.00	\$2,695.49	72.21%
Active	E 100-45500-4290	Miscellaneous	\$700.00	\$854.79	\$146.83	\$0.00	-\$154.79	122.11%
Active	E 100-45500-4291	Subscriptions	\$3,000.00	\$2,379.57	\$0.00	\$0.00	\$620.43	79.32%
Active	E 100-45500-4292	Videos for Libra	\$1,800.00	\$617.06	\$89.26	\$0.00	\$1,182.94	34.28%
Active	E 100-45500-4340	Machinery Equi	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-45500-4341	Computer Softw	\$2,500.00	\$1,047.50	\$0.00	\$0.00	\$1,452.50	41.90%
Active	E 100-45500-4342	Books	\$8,500.00	\$7,328.68	\$540.36	\$0.00	\$1,171.32	86.22%
Active	E 100-45500-4346	Computers, Pri	\$3,600.00	\$551.00	\$0.00	\$0.00	\$3,049.00	15.31%
Active	E 100-45500-4500	Other Expenditu	\$10,000.00	\$6,403.30	\$944.48	\$0.00	\$3,596.70	64.03%
Total Librar			\$183,575.00	\$163,607.28	\$13,925.33	\$0.00	\$19,967.72	89.12%

Community Center

CITY OF FREEMAN
***Expenditure Guideline©**

Current Period: November 2023

			2023	2023	November	Enc	2023	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 100-45600-4110	Salary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4120	FICA & Medicar	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4140	Workmans Co	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4210	Property Insura	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4211	General Liability	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4230	Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4250	Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4260	Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4281	Electricity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4285	Natural Gas He	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4290	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4340	Machinery Equi	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45600-4341	Computer Softw	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Community Cente			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Economic Development & Zoning								
Active	E 100-46500-4110	Salary	\$1,000.00	\$330.00	\$0.00	\$0.00	\$670.00	33.00%
Active	E 100-46500-4120	FICA & Medicar	\$200.00	\$25.26	\$0.00	\$0.00	\$174.74	12.63%
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 Co	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-4150	Group Insuranc	\$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	\$2,519.00	\$0.00	\$0.00	-\$19.00	100.76%
Active	E 100-46500-4230	Publishing	\$125.00	\$15.05	\$0.00	\$0.00	\$109.95	12.04%
Active	E 100-46500-4290	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-4330	Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-4560	Subsidy/Allowa	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-46500-4651	Economic Deve	\$0.00	\$24,422.56	\$0.00	\$0.00	-\$24,422.56	0.00%
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	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-46500-5110	Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Economic Development & Zonin			\$13,825.00	\$37,311.87	\$0.00	\$0.00	-\$23,486.87	269.89%
Debt Service								
Active	E 100-47000-4410	Principal	\$140,000.00	\$176,425.00	\$0.00	\$0.00	-\$36,425.00	126.02%
Active	E 100-47000-4420	Interest	\$109,200.00	\$82,116.67	\$0.00	\$0.00	\$27,083.33	75.20%
Total Debt Servic			\$249,200.00	\$258,541.67	\$0.00	\$0.00	-\$9,341.67	103.75%
Judgements and Losses								
Active	E 100-49100-4220	Professional Se	\$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 Insura	\$600.00	\$658.69	\$0.00	\$0.00	-\$58.69	109.78%
Active	E 100-49900-4211	General Liability	\$350.00	\$323.86	\$0.00	\$0.00	\$26.14	92.53%
Active	E 100-49900-4230	Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-49900-4250	Repair	\$2,000.00	\$82.99	\$0.00	\$0.00	\$1,917.01	4.15%
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	\$0.00	\$100.00	\$0.00	\$0.00	-\$100.00	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 Equi	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Liquor			\$2,950.00	\$1,165.54	\$0.00	\$0.00	\$1,784.46	39.51%
Total General Fund			\$1,827,750.00	\$1,917,505.88	\$251,584.60	\$0.00	-\$89,755.88	104.91%

CITY OF FREEMAN
***Expenditure Guideline©**

Current Period: November 2023

		2023	2023	November	Enc	2023	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
BBB Tax							
Active	E 211-46530-4110 Salary	\$2,000.00	\$2,659.00	\$490.00	\$0.00	-\$659.00	132.95%
Active	E 211-46530-4120 FICA & Medicar	\$100.00	\$127.70	\$0.00	\$0.00	-\$27.70	127.70%
Active	E 211-46530-4140 Workmans Co	\$150.00	\$63.32	\$0.00	\$0.00	\$86.68	42.21%
Active	E 211-46530-4210 Property Insura	\$5,500.00	\$6,273.48	\$0.00	\$0.00	-\$773.48	114.06%
Active	E 211-46530-4211 General Liability	\$300.00	\$277.59	\$0.00	\$0.00	\$22.41	92.53%
Active	E 211-46530-4220 Professional Se	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4230 Publishing	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 211-46530-4250 Repair	\$5,000.00	\$5,359.42	\$0.00	\$0.00	-\$359.42	107.19%
Active	E 211-46530-4260 Supplies	\$3,000.00	\$1,175.01	\$135.83	\$0.00	\$1,824.99	39.17%
Active	E 211-46530-4280 Telephone	\$1,500.00	\$1,196.17	\$108.90	\$0.00	\$303.83	79.74%
Active	E 211-46530-4281 Electricity	\$16,000.00	\$13,857.23	\$1,244.15	\$0.00	\$2,142.77	86.61%
Active	E 211-46530-4285 Natural Gas He	\$1,000.00	\$110.00	\$10.00	\$0.00	\$890.00	11.00%
Active	E 211-46530-4290 Miscellaneous	\$200.00	\$33.00	\$0.00	\$0.00	\$167.00	16.50%
Active	E 211-46530-4310 Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4330 Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4340 Machinery Equi	\$1,150.00	\$1,825.00	\$0.00	\$0.00	-\$675.00	158.70%
Active	E 211-46530-4341 Computer Softw	\$500.00	\$290.00	\$0.00	\$0.00	\$210.00	58.00%
Active	E 211-46530-4346 Computers, Pri	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4651 Economic Deve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 211-46530-4653 Promoting the	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	0.00%
	Total BBB Tax	\$40,000.00	\$33,246.92	\$1,988.88	\$0.00	\$6,753.08	83.12%
	Total BBB Tax	\$40,000.00	\$33,246.92	\$1,988.88	\$0.00	\$6,753.08	83.12%
Water							
Water							
Active	E 602-43300-4110 Salary	\$74,000.00	\$73,335.90	\$6,099.88	\$0.00	\$664.10	99.10%
Active	E 602-43300-4120 FICA & Medicar	\$4,800.00	\$5,001.64	\$412.49	\$0.00	-\$201.64	104.20%
Active	E 602-43300-4130 Retirement City	\$4,100.00	\$4,380.06	\$366.00	\$0.00	-\$280.06	106.83%
Active	E 602-43300-4140 Workmans Co	\$1,500.00	\$1,477.44	\$0.00	\$0.00	\$22.56	98.50%
Active	E 602-43300-4150 Group Insuranc	\$25,000.00	\$19,634.58	\$1,816.59	\$0.00	\$5,365.42	78.54%
Active	E 602-43300-4160 Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 602-43300-4210 Property Insura	\$2,300.00	\$2,429.08	\$0.00	\$0.00	-\$129.08	105.61%
Active	E 602-43300-4211 General Liability	\$1,000.00	\$925.32	\$0.00	\$0.00	\$74.68	92.53%
Active	E 602-43300-4212 Automotive Liab	\$250.00	\$161.41	\$0.00	\$0.00	\$88.59	64.56%
Active	E 602-43300-4213 Physical Dama	\$100.00	\$563.67	\$0.00	\$0.00	-\$463.67	563.67%
Active	E 602-43300-4220 Professional Se	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 602-43300-4221 Testing	\$1,000.00	\$569.00	\$30.00	\$0.00	\$431.00	56.90%
Active	E 602-43300-4223 Annual Dues	\$3,500.00	\$1,190.00	\$600.00	\$0.00	\$2,310.00	34.00%
Active	E 602-43300-4230 Publishing	\$300.00	\$178.99	\$0.00	\$0.00	\$121.01	59.66%
Active	E 602-43300-4240 Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 602-43300-4250 Repair	\$10,000.00	\$29,124.63	\$2,267.10	\$0.00	-\$19,124.63	291.25%
Active	E 602-43300-4252 Gasoline	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 602-43300-4260 Supplies	\$10,000.00	\$2,317.82	\$55.19	\$0.00	\$7,682.18	23.18%
Active	E 602-43300-4270 Travel & Confer	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 602-43300-4271 Training	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
Active	E 602-43300-4280 Telephone	\$2,100.00	\$1,181.49	\$115.95	\$0.00	\$918.51	56.26%
Active	E 602-43300-4281 Electricity	\$3,200.00	\$1,878.87	\$81.85	\$0.00	\$1,321.13	58.71%
Active	E 602-43300-4285 Natural Gas He	\$1,000.00	\$957.25	\$13.37	\$0.00	\$42.75	95.73%
Active	E 602-43300-4290 Miscellaneous	\$1,000.00	\$546.49	\$0.00	\$0.00	\$453.51	54.65%
Active	E 602-43300-4330 Improvements	\$50,000.00	\$49,543.00	\$0.00	\$0.00	\$457.00	99.09%
Active	E 602-43300-4340 Machinery Equi	\$5,300.00	\$1,485.00	\$0.00	\$0.00	\$3,815.00	28.02%
Active	E 602-43300-4341 Computer Softw	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%

CITY OF FREEMAN
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			2023	2023	November	Enc	2023	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 602-43300-4345	Water Purchase	\$65,000.00	\$75,176.60	\$6,238.20	\$0.00	-\$10,176.60	115.66%
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 Pa	\$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	\$306,700.00	\$306,906.24	\$21,264.62	\$0.00	-\$206.24	100.07%
		Total Water	\$306,700.00	\$306,906.24	\$21,264.62	\$0.00	-\$206.24	100.07%

Sewer

Sewer

Active	E 604-43200-4110	Salary	\$64,000.00	\$60,831.35	\$6,297.68	\$0.00	\$3,168.65	95.05%
Active	E 604-43200-4120	FICA & Medicar	\$4,600.00	\$4,524.85	\$467.18	\$0.00	\$75.15	98.37%
Active	E 604-43200-4130	Retirement City	\$3,600.00	\$3,531.88	\$377.89	\$0.00	\$68.12	98.11%
Active	E 604-43200-4140	Workmans Co	\$1,000.00	\$1,068.32	\$0.00	\$0.00	-\$68.32	106.83%
Active	E 604-43200-4150	Group Insuranc	\$17,000.00	\$5,647.67	\$661.75	\$0.00	\$11,352.33	33.22%
Active	E 604-43200-4160	Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 604-43200-4210	Property Insura	\$1,000.00	\$1,697.11	\$0.00	\$0.00	-\$697.11	169.71%
Active	E 604-43200-4211	General Liability	\$1,000.00	\$925.32	\$0.00	\$0.00	\$74.68	92.53%
Active	E 604-43200-4212	Automotive Liab	\$250.00	\$161.41	\$0.00	\$0.00	\$88.59	64.56%
Active	E 604-43200-4213	Physical Dama	\$300.00	\$296.91	\$0.00	\$0.00	\$3.09	98.97%
Active	E 604-43200-4220	Professional Se	\$3,000.00	\$2,966.00	\$1,983.50	\$0.00	\$34.00	98.87%
Active	E 604-43200-4221	Testing	\$3,000.00	\$691.00	\$226.00	\$0.00	\$2,309.00	23.03%
Active	E 604-43200-4222	Jet-Clean	\$12,000.00	\$0.00	\$0.00	\$0.00	\$12,000.00	0.00%
Active	E 604-43200-4223	Annual Dues	\$1,600.00	\$18,053.75	\$16,053.75	\$0.00	-\$16,453.75	1128.36%
Active	E 604-43200-4230	Publishing	\$250.00	\$291.42	\$0.00	\$0.00	-\$41.42	116.57%
Active	E 604-43200-4240	Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 604-43200-4250	Repair	\$15,000.00	\$29,218.39	\$8,580.28	\$0.00	-\$14,218.39	194.79%
Active	E 604-43200-4252	Gasoline	\$1,500.00	\$2,008.85	\$209.32	\$0.00	-\$508.85	133.92%
Active	E 604-43200-4260	Supplies	\$4,000.00	\$4,396.87	\$259.15	\$0.00	-\$396.87	109.92%
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	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 604-43200-4280	Telephone	\$2,000.00	\$1,829.90	\$175.98	\$0.00	\$170.10	91.50%
Active	E 604-43200-4281	Electricity	\$30,000.00	\$24,439.24	\$2,869.42	\$0.00	\$5,560.76	81.46%
Active	E 604-43200-4283	Diesel	\$500.00	\$1,999.94	\$258.59	\$0.00	-\$1,499.94	399.99%
Active	E 604-43200-4290	Miscellaneous	\$500.00	\$676.46	\$34.72	\$0.00	-\$176.46	135.29%
Active	E 604-43200-4320	Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 604-43200-4330	Improvements	\$280,000.00	\$0.00	\$0.00	\$0.00	\$280,000.00	0.00%
Active	E 604-43200-4340	Machinery Equi	\$7,000.00	\$1,960.00	\$0.00	\$0.00	\$5,040.00	28.00%
Active	E 604-43200-4341	Computer Softw	\$1,000.00	\$1,300.00	\$1,200.00	\$0.00	-\$300.00	130.00%
Active	E 604-43200-4410	Principal	\$43,100.00	\$34,160.23	\$0.00	\$0.00	\$8,939.77	79.26%
Active	E 604-43200-4420	Interest	\$23,700.00	\$15,844.43	\$0.00	\$0.00	\$7,855.57	66.85%
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	\$521,500.00	\$218,521.30	\$39,655.21	\$0.00	\$302,978.70	41.90%
		Total Sewer	\$521,500.00	\$218,521.30	\$39,655.21	\$0.00	\$302,978.70	41.90%

Ambulance

Ambulance

Active	E 605-44600-4110	Salary	\$63,000.00	\$46,321.89	\$3,104.76	\$0.00	\$16,678.11	73.53%
Active	E 605-44600-4120	FICA & Medicar	\$4,000.00	\$3,425.31	\$230.17	\$0.00	\$574.69	85.63%
Active	E 605-44600-4130	Retirement City	\$1,500.00	\$914.25	\$62.66	\$0.00	\$585.75	60.95%
Active	E 605-44600-4140	Workmans Co	\$600.00	\$430.57	\$0.00	\$0.00	\$169.43	71.76%
Active	E 605-44600-4150	Group Insuranc	\$6,000.00	\$3,625.48	\$320.70	\$0.00	\$2,374.52	60.42%

CITY OF FREEMAN
***Expenditure Guideline©**

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Current Period: November 2023

			2023	2023	November	Enc	2023	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 605-44600-4210	Property Insura	\$600.00	\$2,678.79	\$0.00	\$0.00	-\$2,078.79	446.47%
Active	E 605-44600-4211	General Liability	\$600.00	\$555.19	\$0.00	\$0.00	\$44.81	92.53%
Active	E 605-44600-4212	Automotive Liab	\$500.00	\$346.14	\$0.00	\$0.00	\$153.86	69.23%
Active	E 605-44600-4213	Physical Dama	\$2,800.00	\$2,948.41	\$0.00	\$0.00	-\$148.41	105.30%
Active	E 605-44600-4220	Professional Se	\$100.00	\$380.00	\$335.00	\$0.00	-\$280.00	380.00%
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	\$2,483.17	\$9.58	\$0.00	\$516.83	82.77%
Active	E 605-44600-4260	Supplies	\$8,000.00	\$4,713.61	\$120.73	\$0.00	\$3,286.39	58.92%
Active	E 605-44600-4264	License/Special	\$200.00	\$180.00	\$0.00	\$0.00	\$20.00	90.00%
Active	E 605-44600-4270	Travel & Confer	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 605-44600-4271	Training	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 605-44600-4280	Telephone	\$1,600.00	\$1,278.28	\$116.61	\$0.00	\$321.72	79.89%
Active	E 605-44600-4281	Electricity	\$1,400.00	\$1,450.23	\$351.64	\$0.00	-\$50.23	103.59%
Active	E 605-44600-4283	Diesel	\$3,300.00	\$2,237.69	\$395.72	\$0.00	\$1,062.31	67.81%
Active	E 605-44600-4284	Water and Was	\$200.00	\$241.00	\$22.00	\$0.00	-\$41.00	120.50%
Active	E 605-44600-4285	Natural Gas He	\$800.00	\$820.92	\$12.69	\$0.00	-\$20.92	102.62%
Active	E 605-44600-4290	Miscellaneous	\$500.00	\$397.89	\$64.81	\$0.00	\$102.11	79.58%
Active	E 605-44600-4340	Machinery Equi	\$41,650.00	\$13,155.96	\$0.00	\$0.00	\$28,494.04	31.59%
Active	E 605-44600-4341	Computer Softw	\$500.00	\$927.42	\$0.00	\$0.00	-\$427.42	185.48%
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	\$89,512.20	\$5,147.07	\$0.00	\$55,587.80	61.69%
		Total Ambulance	\$145,100.00	\$89,512.20	\$5,147.07	\$0.00	\$55,587.80	61.69%
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	\$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								
Refuse								
Active	E 612-43220-4110	Salary	\$42,000.00	\$52,893.39	\$5,150.37	\$0.00	-\$10,893.39	125.94%
Active	E 612-43220-4120	FICA & Medicar	\$3,200.00	\$3,705.08	\$349.67	\$0.00	-\$505.08	115.78%
Active	E 612-43220-4130	Retirement City	\$2,500.00	\$2,748.48	\$308.98	\$0.00	-\$248.48	109.94%
Active	E 612-43220-4140	Workmans Co	\$2,300.00	\$2,311.99	\$0.00	\$0.00	-\$11.99	100.52%
Active	E 612-43220-4150	Group Insuranc	\$11,000.00	\$12,958.79	\$1,686.58	\$0.00	-\$1,958.79	117.81%
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	\$37,838.40	\$3,744.48	\$0.00	\$7,161.60	84.09%
Active	E 612-43220-4210	Property Insura	\$200.00	\$231.89	\$0.00	\$0.00	-\$31.89	115.95%
Active	E 612-43220-4211	General Liability	\$400.00	\$370.12	\$0.00	\$0.00	\$29.88	92.53%
Active	E 612-43220-4212	Automotive Liab	\$300.00	\$173.07	\$0.00	\$0.00	\$126.93	57.69%
Active	E 612-43220-4213	Physical Dama	\$3,000.00	\$2,938.04	\$0.00	\$0.00	\$61.96	97.93%
Active	E 612-43220-4220	Professional Se	\$100.00	\$69.00	\$0.00	\$0.00	\$31.00	69.00%
Active	E 612-43220-4224	Commercial Lic	\$1,200.00	\$1,003.00	\$0.00	\$0.00	\$197.00	83.58%
Active	E 612-43220-4230	Publishing	\$100.00	\$275.00	\$0.00	\$0.00	-\$175.00	275.00%
Active	E 612-43220-4240	Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 612-43220-4250	Repair	\$4,000.00	\$6,421.39	\$2,560.09	\$0.00	-\$2,421.39	160.53%
Active	E 612-43220-4260	Supplies	\$5,000.00	\$3,201.44	\$406.48	\$0.00	\$1,798.56	64.03%

CITY OF FREEMAN
***Expenditure Guideline©**

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Current Period: November 2023

			2023	2023	November	Enc	2023	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 612-43220-4266	Sales Tax	\$10,000.00	\$10,995.50	\$994.28	\$0.00	-\$995.50	109.96%
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	\$350.00	\$50.00	\$0.00	\$250.00	58.33%
Active	E 612-43220-4281	Electricity	\$1,500.00	\$1,142.16	\$124.38	\$0.00	\$357.84	76.14%
Active	E 612-43220-4283	Diesel	\$12,000.00	\$13,234.30	\$1,569.65	\$0.00	-\$1,234.30	110.29%
Active	E 612-43220-4285	Natural Gas He	\$1,600.00	\$2,140.86	\$9.03	\$0.00	-\$540.86	133.80%
Active	E 612-43220-4290	Miscellaneous	\$200.00	\$156.59	\$0.00	\$0.00	\$43.41	78.30%
Active	E 612-43220-4340	Machinery Equi	\$42,700.00	\$0.00	\$0.00	\$0.00	\$42,700.00	0.00%
Active	E 612-43220-4341	Computer Softw	\$1,000.00	\$1,200.00	\$1,200.00	\$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			\$190,000.00	\$156,358.49	\$18,153.99	\$0.00	\$33,641.51	82.29%
Total Refuse			\$190,000.00	\$156,358.49	\$18,153.99	\$0.00	\$33,641.51	82.29%
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			\$3,031,150.00	\$2,722,051.03	\$337,794.37	\$0.00	\$309,098.97	89.80%

ORDINANCE 2023-09

AN ORDINANCE AMENDING SECTION 1509 (VARIANCES), NUMBER 1 (PURPOSE) OF “THE OFFICIAL ZONING ORDINANCE OF THE CITY OF FREEMAN”, HUTCHINSON COUNTY, SOUTH DAKOTA, BY ADDING ANOTHER CATEGORY FOR VARIANCES.

BE IT ORDAINED BY THE CITY OF FREEMAN, HUTCHINSON COUNTY, SOUTH DAKOTA, THAT Section 1509 (1) of the Official Zoning Ordinances of the City of Freeman, is hereby amended to read as follows:

Section 1509 Variance

1. Purpose – The Board of Adjustment may vary the regulations of this ordinance in harmony with its general purpose and intent, but only in specific instances where the Board makes a finding of fact based on the standards prescribed in **Section 1509(4)**. Variances may be granted:
 - A. To permit any yard of less dimension than those required by this ordinance;
 - B. To permit any building to exceed the floor space provided by the ordinance;
 - C. To permit the use of lot prohibited solely because of insufficient area of the lot;
 - D. To permit construction of a building or structure which will exceed the height limit for the district in which it is to be built;
 - E. To permit off-street parking which does not conform in quantity or other particulars with the requirements of this ordinance; and
 - F. To permit variations in the fencing standards set forth in **Section 1213(11)**.

All other numbered provisions contained in Section 1509 (numbers 2 – Application, 3 – Disposition by Board of Adjustment and 4 – Standards) shall remain as previously enacted.

Dated this 19th day of December, 2023.

Michael Walter, Mayor

(SEAL)

ATTEST:

Lisa Edelman, Finance Officer

First Reading: December 5, 2023

Second Reading: December 19, 2023

Published: December 28, 2023

Effective Date: January 19, 2024

**FREEMAN
POLICE DEPARTMENT**

185 EAST 3RD STREET
FREEMAN, SD 57029

Date : 12/01/2023
Page : 1
Agency : FPD

Calls For Service Totals By Call Type

11/01/2023 to 11/30/2023

Call Type		Totals
ANIMAL	Animal	4
CODE	Code Enforcement	1
DIST	Disturbance	4
FIN PRIN	Fingerprints	2
MISC	Miscellaneous	4
MVA	Motor Vehicle Assist	1
MVC	Motor Vehicle Crash	2
PUBLIC A	Public Assist	1
SUSP	Suspicious	2
THEFT	Theft	1
WELFARE	Welfare Check	2
Grand Total for all calls		24

**FREEMAN
POLICE DEPARTMENT**

185 EAST 3RD STREET
FREEMAN, SD 57029

Date : 12/01/2023
Page : 1
Agency : FPD

Citations Totals By Officer & Violation

11/01/2023 to 11/30/2023

Officer	Violation	Totals
37-...	Jonathan Slevin	
	32-25-1.1	Speeding - State Hwy other than... 1
	32-25-7	Speeding - Other Roads 1
	32-29-2.1	Stop Sign Violation 7
		Total for this officer: 9
BN19...	NANKIVEL, BARRON	
	32-17-1	Defective Headlight 1
	32-25-1.1	Speeding - State Hwy other than... 7
	32-25-7	Speeding - Other Roads 2
	32-26-13	ROW at Intersec-Unlawful SPD 1
	32-29-2.1	Stop Sign Violation 1
	32-5-2.4	Expired Vehicle Plates 1
	8.0218	Stop Sign 2
		Total for this officer: 15
		Report Grand Total: 24