



# Town of Fredonia, Arizona

**Final** Annual Budget  
Fiscal Year 2024-25

August 2, 2024

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**Town of Fredonia  
Final Budget FY2024-2025  
Expenditure Summary**

<b>Fund/Department</b>	<b>FY21-22 Actual</b>	<b>FY22-23 Actual</b>	<b>FY23-24 Adopted Budget</b>	<b>FY23-24 Projected Actual</b>	<b>FY24-25 Proposed Budget</b>	<b>% Change, Budget</b>
<b>General Fund</b>						
Legislative	39,755	33,056	26,229	16,289	9,054	-65%
Town Clerk	52,245	81,984	120,769	86,668	140,633	16%
Town Manager	80,271	15,071	6,950	0	0	-100%
Law Enforcement	496,344	776,152	683,671	936,890	936,797	37%
Fire Department	34,655	82,664	63,800	31,240	38,800	-39%
Parks & Recreation	44,522	57,261	66,543	86,000	112,916	70%
Town Attorney	68,536	93,741	100,000	92,000	100,000	0%
Judicial	147,121	134,485	135,022	154,400	236,515	75%
Pool	35,681	53,866	64,080	57,100	75,115	17%
Library	98,533	94,160	98,816	80,649	106,349	8%
Building & Grounds	128,708	152,246	105,880	135,000	113,891	8%
Animal Control	12,495	20,125	0	0	0	
Building Inspection	14,164	5,736	2,000	20,000	22,000	1000%
Senior Citizens	93,363	112,635	142,387	120,350	158,143	11%
Television	3,600	3,600	3,600	3,600	3,600	0%
Community Health Center	6,752	0	0	0	0	
Non-Departmental	44,786	31,595	55,450	38,350	67,250	21%
Contingency	74,407	80,687	1,097,495	12,000	1,167,992	6%
<b>Total General Fund</b>	<b>1,475,938</b>	<b>1,829,064</b>	<b>2,772,692</b>	<b>1,870,536</b>	<b>3,289,055</b>	<b>19%</b>
<b>Special Revenue Funds</b>						
Streets - HURF	92,829	219,819	369,585	165,100	378,156	2%
Grants	86,172	82,280	4,537,500	165,000	3,530,000	-22%
<b>Total Special Revenue Funds</b>	<b>179,001</b>	<b>302,099</b>	<b>4,907,085</b>	<b>330,100</b>	<b>3,908,156</b>	<b>-20%</b>
<b>Enterprise Funds</b>						
Water	364,850	395,723	550,856	367,146	545,336	-1%
Waste Water	197,114	255,707	1,115,878	193,864	1,146,819	3%
Electric	832,162	697,269	1,206,993	814,989	1,314,757	9%
Sanitation	141,460	163,690	162,978	166,700	160,441	-2%
<b>Total Enterprise Funds</b>	<b>1,535,586</b>	<b>1,512,389</b>	<b>3,036,705</b>	<b>1,542,699</b>	<b>3,167,352</b>	<b>4%</b>
<b>Total Budget</b>	<b>3,190,525</b>	<b>3,643,552</b>	<b>10,716,482</b>	<b>3,743,335</b>	<b>10,364,564</b>	<b>-3%</b>

# Personnel Budget

Personnel budget related items that affect all departments are:

- Wage adjustments: The budget includes a 3% cost of living increase and 2% merit increase. The cost-of-living increase is given to all employees the first payroll in the fiscal year. The merit is given at the anniversary date of the employee in conjunction with the evaluation.
  - Full cost increase = \$70,732 all funds, of which \$48,404 is in the General Fund
- New positions:
  - Admin Clerk with same split as other Admin Clerk : 10% General Fund, 33% Electric, 30% Wastewater. 27% Water. Total full cost \$78,958 with benefits starting at \$22/hr, of which \$7,895 is in the General Fund.
  - Office Manager Law Enforcement - \$25,924 at 19hrs per week, no benefits
  - Deputy Marshall (Post) - \$62,070 in 10-54-62 Miscellaneous Serv. (Post Academy)

**Town of Fredonia  
Final Budget FY2024-2025  
General Fund Summary**

	<b>FY21-22 Actual</b>	<b>FY22-23 Actual</b>	<b>FY23-24 Budget</b>	<b>FY23-24 Projected Actual</b>	<b>FY24-25 Proposed Budget</b>	<b>% Change, Budget</b>
<b>General Fund Ongoing Revenue</b>	<b>1,614,531</b>	<b>1,836,058</b>	<b>1,577,194</b>	<b>1,836,887</b>	<b>1,682,838</b>	7%
<b>Operating Expenditures</b>						
Legislative	39,755	33,056	26,229	16,289	9,054	-65%
Town Clerk	52,245	81,984	74,369	81,668	80,943	9%
Town Manager	80,271	15,071	4,450	0	0	-100%
Law Enforcement	496,344	546,453	628,671	922,890	857,797	36%
Fire Department	34,655	29,140	38,800	31,240	38,800	0%
Parks & Recreation	44,522	57,261	46,543	82,800	81,716	76%
Town Attorney & Professional Services	68,536	93,741	100,000	92,000	100,000	0%
Judicial	147,121	134,485	135,022	154,400	236,515	75%
Pool	35,681	53,866	64,080	57,100	65,115	2%
Library	98,533	94,160	98,816	80,649	106,349	8%
Building & Grounds	72,631	101,479	95,880	108,900	113,891	19%
Animal Control	12,495	20,125	0	0	0	0%
Building Inspection	14,164	5,736	2,000	20,000	22,000	1000%
Senior Citizens	77,487	112,635	142,387	120,350	158,143	11%
Television	3,600	3,600	3,600	3,600	3,600	0%
Community Health Center	6,752	0	0	0	0	0%
Non-Departmental	44,786	31,595	55,450	38,350	52,250	-6%
<b>Total General Fund Operations</b>	<b>1,329,578</b>	<b>1,414,387</b>	<b>1,516,297</b>	<b>1,810,236</b>	<b>1,926,173</b>	27%
<b>Net General Fund Operations</b>	<b>284,953</b>	<b>421,672</b>	<b>60,898</b>	<b>26,651</b>	<b>(243,335)</b>	
<b>One-time sources (uses)</b>						
CARES/ARPA	213,914	213,914	-	-	-	
One-time Income Tax Increase	-	-	107,974	107,974	29,096	
Capital Items	(71,953)	(333,990)	(158,900)	(65,900)	(194,890)	
Transfer Out to Wastewater	-	(427,829)	-	-	-	
Contingency	(74,407)	(80,687)	-	(12,000)	-	
<b>Total One-time sources (uses)</b>	<b>67,554</b>	<b>(628,592)</b>	<b>(50,926)</b>	<b>30,074</b>	<b>(165,794)</b>	
<b>General Fund Net Totals</b>	<b>352,507</b>	<b>(206,920)</b>	<b>9,972</b>	<b>56,725</b>	<b>(409,129)</b>	
<b>Beginning Fund Balance</b>	<b>1,374,810</b>	<b>1,727,317</b>	<b>1,520,397</b>	<b>1,520,397</b>	<b>1,577,122</b>	
<b>Ending Fund Balance</b>	<b>1,727,317</b>	<b>1,520,397</b>	<b>1,530,369</b>	<b>1,577,122</b>	<b>1,167,993</b>	
Contingency Budget / Reserve			1,097,495		<u>1,167,992</u>	
Total Revenue	1,828,445	2,049,973	1,685,168	1,944,861	1,711,934	
Total Expense	1,475,938	2,256,893	1,675,197	1,888,136	2,121,063	

Account Number	General Fund Revenues	2021-22 Actuals	2022-23 Actuals	2022-24 Budget	2023-24 YTD thru May	2022-24 Estimated Ending	2024-25 Proposed Budget	% Change Budget
	<b>Revenues</b>							
	<b>Taxes</b>							
10-31-30	City Sales Tax	679,890	698,502	680,000	583,175	680,000	680,000	0%
10-31-60	Library Tax	47,446	45,000	47,250	47,250	47,250	47,250	0%
	<b>Total Taxes</b>	<b>727,336</b>	<b>743,502</b>	<b>727,250</b>	<b>630,425</b>	<b>727,250</b>	<b>727,250</b>	<b>0%</b>
	<b>Intergovernmental Revenues</b>							
10-31-50	Auto Lieu Tax	70,460	74,399	81,366	66,988	81,366	78,811	-3%
10-31-70	State Sales Tax	186,118	195,419	191,796	174,361	191,796	196,761	3%
10-33-50	Urban Revenue Sharing	197,473	284,552	289,513	364,363	289,513	289,981	0%
10-33-50	Urban Revenue Sharing - one-time		-	107,974	-	107,974	29,096	
	<b>Total Intergovernmental</b>	<b>454,051</b>	<b>554,371</b>	<b>670,649</b>	<b>605,712</b>	<b>670,649</b>	<b>594,649</b>	<b>-11%</b>
	<b>Licenses &amp; Permits</b>							
10-32-10	Business License	2,625	7,566	2,500	4,456	4,500	4,500	80%
10-32-20	Building Permits	14,522	6,147	12,500	28,935	30,000	22,000	76%
10-32-25	Animal Licenses	135	85	300	185	200	300	0%
	<b>Total License and Permits</b>	<b>17,282</b>	<b>13,798</b>	<b>15,300</b>	<b>33,576</b>	<b>34,700</b>	<b>26,800</b>	<b>75%</b>
	<b>Charges for Services &amp; Other Fees</b>							
10-34-24	Fire Inspection Fees	3,370	4,133	100	53,026	100	100	0%
10-34-25	Planning & Zoning Fees	800	1,600	300	100	100	300	0%
10-34-75	Pool Charges	6,607	4,518	5,800	1,166	1,200	5,000	-14%
10-34-81	Cemetary Plots	7,125	400	2,700	2,150	2,150	2,500	-7%
10-34-82	Perpetual care	1,025	475	1,000	150	150	500	-50%
10-37-71	Administrative Fee for Landfill	6,000	6,000	6,000	-	6,000	6,000	0%
10-36-30	Senior Center	26,136	36,378	25,000	35,232	36,000	30,000	20%
10-36-31	Senior Center Contributions	2,863	4,515	3,000	3,126	4,600	4,000	33%
10-36-32	Fireman Fund Contributions	6,131	11,402	6,000	21,344	21,500	10,000	67%
10-36-40	Scales/ Corrals			100	-	-	100	0%
10-36-75	Safety Fees	38,910	38,638	38,000	34,464	38,000	38,000	0%
10-36-80	Law Enforcement Fees	1,299	37	650	766	780	700	8%
10-36-90	Television Fees	12,879	12,191	13,000	10,808	13,000	13,000	0%
10-36-36	Scrap Metal	602		1,000	281	300	1,000	0%
10-36-86	South Central Poles/Franchise Fees			3,500	2,688	2,700	2,700	-23%
10-36-95	Fire Dept. Emergency Charges		7,893	-	589	500	500	#DIV/0!
10-37-15	Fire Dept. Misc.			3,350	3,350	3,350	3,350	0%

Account Number	General Fund Revenues	2021-22 Actuals	2022-23 Actuals	2022-24 Budget	2023-24 YTD thru May	2022-24 Estimated Ending	2024-25 Proposed Budget	% Change Budget
10-37-50	Softball Receipts	450		535	535	535	535	0%
10-37-90	Office Fees	(41)	772	84		150	100	18%
	<b>Total Charges for Services &amp; Fees</b>	<b>114,156</b>	<b>128,951</b>	<b>110,119</b>	<b>169,774</b>	<b>131,115</b>	<b>118,385</b>	<b>8%</b>
	<b>Fines &amp; Forfeiture</b>							
10-35-10	Court Fines	151,405	124,415	150,000	192,000	230,000	200,000	33%
10-35-15	Court Bonds				8,114	8,000	-	#DIV/0!
10-35-20	Library Fees	1,474	1,545	1,500	1,406	1,500	1,500	0%
10-35-30	Court Fees				7,747	7,747	7,000	#DIV/0!
	<b>Total Fines &amp; Forfeitures</b>	<b>152,879</b>	<b>125,960</b>	<b>151,500</b>	<b>209,267</b>	<b>247,247</b>	<b>208,500</b>	<b>38%</b>
	<b>Contributuions</b>							
10-39-30	Contributions from Others			500	2,675	-	-	-100%
	<b>Total Voluntary Contributions</b>			<b>500</b>	<b>2,675</b>	<b>-</b>	<b>-</b>	<b>-100%</b>
	<b>Misc. Revenues</b>							
10-36-10	Interest Earnings	1,303	7,848	5,000	207,627	60,000	20,000	300%
10-36-20	Rents and concessions	200	150	500	100	100	200	-60%
10-37-10	Civic Activities	1,926	4,416	1,500	1,614	4,000	2,000	33%
10-37-90	Office Fees	9		100		150	150	50%
10-36-25	Fredonia Health Center Rent	552	2,761	750	4,651	4,650	4,000	433%
10-37-40	Sale of Fixed Assets	2,700	-	-		-	-	
10-37-95	Lease Purchase Revenue		229,699			-	-	
10-37-96	Misc. Revenues	142,107	24,591	2,000	64,491	65,000	10,000	400%
10-37-35	Historical Society Revolving Fund	30	10	-			-	
10-37-99	Coronavirus Relief Funds	213,914	213,914	-		-	-	
	<b>Total Misc.</b>	<b>362,741</b>	<b>483,390</b>	<b>9,850</b>	<b>278,483</b>	<b>133,900</b>	<b>36,350</b>	<b>269%</b>
	<b>Total General Fund Revenue</b>	<b>1,828,445</b>	<b>2,049,973</b>	<b>2,670,879</b>	<b>1,929,912</b>	<b>1,944,861</b>	<b>1,711,934</b>	<b>-36%</b>
	<b>Total Without Carry Forward Bal</b>	<b>1,828,445</b>	<b>2,049,973</b>	<b>1,685,168</b>	<b>1,929,912</b>	<b>1,944,861</b>	<b>1,711,934</b>	<b>2%</b>
10-39-99	Carry Forward Balance			985,711				-100%
	<b>Total Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>985,711</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100%</b>

Account Number	Legislative	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 YTD thru May	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
	<b>Personnel</b>							
10-41-11	Salaries-Mayor & Council	22,036	21,778	7,440	5,820	7,440	1,440	-81%
10-41-13	Employee Benefits	1,837	1,668	589	445	589	114	-81%
	<b>Total Personnel</b>	<b>23,873</b>	<b>23,446</b>	<b>8,029</b>	<b>6,265</b>	<b>8,029</b>	<b>1,554</b>	<b>-81%</b>
	<b>Services, Supplies &amp; Charges</b>							
10-41-21	Books, Subscriptions & Member	5,352	3,402	6,000	5,254	6,000	6,000	0%
10-41-22	Gas	684	-	700	-	-	-	-100%
10-41-23	Travel	273	-		259	260		0%
10-41-24	Office Supplies & Expenses	27	317		-	-		0%
10-41-25	Equipment-supplies & maint.		406	2,000	195	500	500	-75%
10-41-28	Telephone		-	500	-	-	-	-100%
10-41-31	Professional & Technical	2,419	5,484	500	828	1,000	1,000	100%
10-41-33	Education & Training			500	-	-	-	-100%
10-41-62	Miscellaneous	7,128		8,000	-	500	-	-100%
	<b>Total Services, Supplies &amp; Charges</b>	<b>15,882</b>	<b>9,610</b>	<b>18,200</b>	<b>6,536</b>	<b>8,260</b>	<b>7,500</b>	<b>-59%</b>
	<b>Capital Outlay</b>							
	<b>Total Legislative</b>	<b>39,755</b>	<b>33,056</b>	<b>26,229</b>	<b>12,801</b>	<b>16,289</b>	<b>9,054</b>	<b>-65%</b>



Account Number	Town Clerk	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 YTD thru May	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
	<b>Personnel</b>							
10-45-11	Salaries and Wages-Clerk	11,215	13,390	15,069	17,258	23,011	21,282	41%
10-45-13	Employee Benefits	2,422	3,991	5,850	5,518	7,357	11,111	90%
	<b>Total Personnel</b>	<b>13,636</b>	<b>17,382</b>	<b>20,919</b>	<b>22,776</b>	<b>30,368</b>	<b>32,393</b>	<b>55%</b>
	<b>Services &amp; Supplies</b>							
10-45-21	Books, Subscriptions & Member	31	-	100	156	100	100	0%
10-45-22	Gas	1,391	958	1,000	569	1,000	1,000	0%
10-45-23	Travel		-	450	-	-	450	0%
10-45-24	Office Supplies & Expense	6,789	7,192	15,000	11,417	12,000	12,000	-20%
10-45-25	Equip. - Supplies & Maint.	7,313	14,048	8,000	3,407	3,200	8,000	0%
10-45-26	General-Supplies & Maintenance	1,819	6,724	2,900	1,965	2,000	2,000	-31%
10-45-27	Utilities	8,263	10,514	8,600	7,882	8,000	8,000	-7%
10-45-28	Telephone	7,289	8,134	6,000	5,004	6,000	6,000	0%
10-45-31	Professional & Tech. Service	5,317	16,889	10,500	19,346	18,000	10,500	0%
10-45-33	Education & Training		-	400	-	-	-	-100%
10-45-62	Miscellaneous Services	397	143	500	895	1,000	500	0%
10-45-74	Capital Outlay-Equipment	-	-	46,400	4,445	5,000	59,690	29%
	<b>Total Services &amp; Supplies</b>	<b>38,608</b>	<b>64,602</b>	<b>99,850</b>	<b>55,086</b>	<b>56,300</b>	<b>108,240</b>	<b>8%</b>
	<b>Total Town Clerk</b>	<b>52,245</b>	<b>81,984</b>	<b>120,769</b>	<b>77,862</b>	<b>86,668</b>	<b>140,633</b>	<b>16%</b>

Account Number	Town Manager	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 YTD thru May	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
	<b>Personnel</b>							
10-46-11	Salaries and Wages	41,511	8,850	-	-	-	-	
10-46-13	Employee Benefits	29,422	4,028	-	-	-	-	
	<b>Total Personnel</b>	<b>70,933</b>	<b>12,878</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Services &amp; Supplies</b>							
10-46-21	Books, Sub. & Memberships	64	-	500	-	-	-	-100%
10-46-22	Gas	482	41	500	-	-	-	-100%
10-46-23	Travel	5,933	-	1,000	-	-	-	-100%
10-46-25	Equip.-Supplies & Maint.	2,859	-	1,500	-	-	-	-100%
10-46-26	General Supplies & Maint.	-	2,152	-	-	-	-	
10-46-31	Professional & Technical	-	-	200	-	-	-	-100%
10-46-33	Education & Training	-	-	750	-	-	-	-100%
10-46-74	Equipment	-	-	2,500	-	-	-	-100%
	<b>Total Services &amp; Supplies</b>	<b>9,338</b>	<b>2,192</b>	<b>6,950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100%</b>
	<b>Total Town Manager</b>	<b>80,271</b>	<b>15,071</b>	<b>6,950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100%</b>

Account Number	Law Enforcement	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 YTD thru May	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
	<b>Personnel</b>							
10-54-11	Salaries and Wages-Police	257,903	256,358	318,291	437,913	473,000	378,173	19%
10-54-13	Employee Benefits	93,250	96,366	129,530	130,771	142,000	124,124	-4%
	<b>Total Personnel</b>	<b>351,153</b>	<b>352,723</b>	<b>447,821</b>	<b>568,684</b>	<b>615,000</b>	<b>502,297</b>	<b>12%</b>
	<b>Services, Sup. &amp; Charges</b>							
10-54-21	Books, Sub. & Memberships	140			160	160	5,500	
10-54-22	Fuel	23,637	16,573	22,000	18,491	20,000	30,000	36%
10-54-23	Travel	1,346	-	250	9,084	10,000	32,000	12700%
10-54-24	Office Supplies & Expenses	-	2,824	3,000	41,116	42,000	60,000	1900%
10-54-25	Equipment - Supplies and Maintenance	31,126	23,139	9,000	11,871	18,150	45,000	400%
10-54-26	General Supplies	32,624	18,373		9,310	9,500		
10-54-27	Utilities	-	6,531	8,600	8,750	8,600	9,000	5%
10-54-28	Telephone	2,969	9,228	5,000	8,536	9,000	10,000	100%
10-54-29	Canine Supplies	-	-		15,240	15,240	-	
10-54-30	Animal Control Supplies						2,000	
10-54-31	Professional and Technical Services	232	10,498	-	10,341	11,000	10,000	
10-54-33	Education & Training	883	107	-	250	250	-	
10-54-47	Uniforms	1,687	2,180	1,000	16,096	16,000	-	-100%
10-54-48	Firearms & Supplies	3,034	2,231		3,978	4,000	25,000	
10-54-53	Travel (Training)	-	1,389	3,000	3,290	3,300	-	-100%
10-54-54	Training	1,170	-	4,000	5,857	6,000	-	-100%
10-54-55	Vehicle Maintenance	10,791	13,239	11,000	68,900	65,540	40,000	264%
10-54-61	Miscellaneous Supplies	604	-	-	150	150	-	
10-54-62	Miscellaneous Serv.(POST Academy)	1,898	1,044	50,000	-	-	15,000	-70%
10-54-67	Dog Catcher Expenses	-	-	700	-	-	-	-100%
10-54-68	Jail Fees	230	611	1,500	105	-	-	-100%
10-54-69	Dispatching Service & Jail Fees	9,750	11,123	9,800	15,407	17,000	20,000	104%
10-54-70	Lease payment on vehicles	23,070	74,639	52,000	51,169	52,000	52,000	0%
	<b>Total Services, Sup. &amp; Charges</b>	<b>145,190</b>	<b>193,730</b>	<b>180,850</b>	<b>298,100</b>	<b>307,890</b>	<b>355,500</b>	<b>97%</b>
	<b>Capital Projects</b>							
10-54-73	Improvements			-	1,775	2,000	40,000	
10-54-74	Capital Outlay - Equipment	-		55,000	11,646	12,000	39,000	-29%
10-54-75	Vehicle Replacement	-	229,699	-			-	
	<b>Total Capital Projects</b>	<b>-</b>	<b>229,699</b>	<b>55,000</b>	<b>13,422</b>	<b>14,000</b>	<b>79,000</b>	<b>44%</b>
	<b>Total Law Enforcement</b>	<b>496,344</b>	<b>776,152</b>	<b>683,671</b>	<b>880,206</b>	<b>936,890</b>	<b>936,797</b>	<b>37%</b>

Account Number	Fire	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 YTD thru May	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
	<b>Personnel</b>							
10-56-13	Fire Dept. Incentive Pay	7,700	8,243	9,000	6,792	9,000	9,000	0%
	<b>Total Personnel</b>	<b>7,700</b>	<b>8,243</b>	<b>9,000</b>	<b>6,792</b>	<b>9,000</b>	<b>9,000</b>	<b>0%</b>
	<b>Services, Supplies &amp; Charges</b>							
10-56-21	Books, Subscriptions & Members	-	600		-	-		
10-56-22	Gas	910	863	3,000	1,388	1,000	3,000	0%
10-56-23	Travel	104	1,102	1,200	843	1,200	1,200	
10-56-25	Equipment Supplies & Maint.	2,480	1,865	6,000	1,184	1,500	6,000	0%
10-56-26	Supplies & Maintenance - Fire DP	11,915	7,575	8,000	5,238	6,000	8,000	0%
10-56-27	Utilities	5,909	6,181	6,000	4,791	6,000	6,000	
10-56-28	Telephone	1,471	1,956	1,000	264	300	1,000	0%
10-56-31	Professional & Technical	1,829	200		-	-		
10-56-33	Education & Training	2,112	555	600	2,060	2,200	600	
10-56-61	Miscellaneous Supplies	225	-		39	40		
10-56-62	Miscellaneous Services		-	4,000	3,341	4,000	4,000	0%
	<b>Total Services, Supplies &amp; Charges</b>	<b>26,955</b>	<b>20,897</b>	<b>29,800</b>	<b>19,147</b>	<b>22,240</b>	<b>29,800</b>	<b>0%</b>
	<b>Capital Projects</b>							
10-56-74	Capital Outlay-Equipment	-	53,524	25,000	-	-	-	-100%
	<b>Total Capital Projects</b>	<b>-</b>	<b>53,524</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100%</b>
	<b>Total Fire Dept.</b>	<b>34,655</b>	<b>82,664</b>	<b>63,800</b>	<b>25,939</b>	<b>31,240</b>	<b>38,800</b>	<b>-39%</b>

Account Number	Parks & Recreation	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 YTD thru May	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
	<b>Personnel</b>							
10-70-11	Salaries and Wages-Park	16,447	19,595	27,665	28,280	30,000	34,887	26%
10-70-13	Employee Benefits	7,111	8,670	13,378	8,444	9,000	17,829	33%
	<b>Total Personnel</b>	<b>23,558</b>	<b>28,265</b>	<b>41,043</b>	<b>36,724</b>	<b>39,000</b>	<b>52,716</b>	<b>28%</b>
	<b>Services, Supplies &amp; Charges</b>							
10-70-22	Gas	-	-	500	-	-	-	-100%
10-70-25	Equipment Supplies & Maint.	18,314	15,176	2,000	931	1,500	6,000	200%
10-70-26	General Supplies & Maint.	-	12,148		23,064	22,000	20,000	
10-70-27	Utilities	2,651	1,572	3,000	855	1,000	1,500	-50%
10-70-28	Telephone		100		1,666	1,700	1,500	
	<b>Total Services, Supplies &amp; Charges</b>	<b>20,964</b>	<b>28,996</b>	<b>5,500</b>	<b>26,515</b>	<b>26,200</b>	<b>29,000</b>	<b>427%</b>
	<b>Capital Outlay</b>							
10-70-74	Capital Outlay - Equipment	-	-	-	17,599	17,600	-	
10-70-73	Capital Outlay - Improvements	-	-	20,000	3,173	3,200	31,200	56%
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,772</b>	<b>20,800</b>	<b>31,200</b>	<b>56%</b>
	<b>Total Parks Dept.</b>	<b>44,522</b>	<b>57,261</b>	<b>66,543</b>	<b>84,011</b>	<b>86,000</b>	<b>112,916</b>	<b>70%</b>

Account Number	Professional Fees	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 YTD thru May	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
	<b>Services &amp; Supplies</b>							
10-43-31	Town Attorney Contract	22,104	37,906	30,000	14,208	15,000	30,000	0%
10-43-32	Prosecuting Attorney	13,490	425	10,000	6,392	7,000	10,000	0%
10-43-33	Auditing & Accounting	32,942	55,411	60,000	64,572	70,000	60,000	0%
	<b>Total Services &amp; Supplies</b>	<b>68,536</b>	<b>93,741</b>	<b>100,000</b>	<b>85,172</b>	<b>92,000</b>	<b>100,000</b>	<b>0%</b>
	<b>Total Town Attorney</b>	<b>68,536</b>	<b>93,741</b>	<b>100,000</b>	<b>85,172</b>	<b>92,000</b>	<b>100,000</b>	<b>0%</b>

Account Number	Judicial	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 YTD thru May	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
	<b>Personnel</b>							
10-42-11	Salaries and Wages-Judicial	12,061	42,946	42,000	36,667	42,000	62,055	48%
10-42-13	Employee Benefits	1,080	3,551	3,322	2,898	3,400	4,908	48%
	<b>Total Personnel</b>	<b>13,141</b>	<b>46,497</b>	<b>45,322</b>	<b>39,565</b>	<b>45,400</b>	<b>66,963</b>	<b>48%</b>
	<b>Services, Supplies &amp; Charges</b>							
10-42-21	Books, Subscriptions & Member	-	-	700	-	-	700	0%
10-42-31	Professional & Technical	1,714	7,126	7,000	7,107	7,000	7,000	0%
10-42-62	Miscellaneous Services	-	1,679	-	-	-	-	-
40-42-63	Court IGA	105,021	79,183	82,000	101,948	102,000	161,852	97%
10-42-65	Surcharges	27,245	-	-	-	-	-	0%
	<b>Total Supplies, Services &amp; Charges</b>	<b>133,980</b>	<b>87,988</b>	<b>89,700</b>	<b>109,055</b>	<b>109,000</b>	<b>169,552</b>	<b>89%</b>
	<b>Total Judicial</b>	<b>147,121</b>	<b>134,485</b>	<b>135,022</b>	<b>148,620</b>	<b>154,400</b>	<b>236,515</b>	<b>75%</b>

Account Number	Pool	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 YTD thru May	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
	<b>Personnel</b>							
10-72-11	Salaries & Wages-Pool	21,938	22,239	29,625	7,705	25,000	30,625	3%
10-72-13	Employee Benefits	2,255	2,279	3,255	696	3,500	3,390	4%
	<b>Total Personnel</b>	<b>24,193</b>	<b>24,518</b>	<b>32,880</b>	<b>8,401</b>	<b>28,500</b>	<b>34,015</b>	<b>3%</b>
	<b>Services, Supplies &amp; Charges</b>							
10-72-26	General Supplies & Maint.	3,809	7,970	10,000	2,549	8,000	10,000	0%
10-72-27	Utilities	7,047	20,454	20,000	8,336	20,000	20,000	0%
10-72-28	Telephone	102	49	200	-	-	-	-100%
10-72-31	Professional & Technical	30	875	-	775	600	600	
10-72-33	Education & Training	500	-	1,000	-	-	500	-50%
	<b>Total Services, Supplies &amp; Ch</b>	<b>11,488</b>	<b>29,348</b>	<b>31,200</b>	<b>11,660</b>	<b>28,600</b>	<b>31,100</b>	<b>0%</b>
	<b>Services, Supplies &amp; Charges</b>							
10-72-73	Capital Outlay - Improvements						10,000	0%
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>0%</b>
	<b>Total Pool</b>	<b>35,681</b>	<b>53,866</b>	<b>64,080</b>	<b>20,061</b>	<b>57,100</b>	<b>75,115</b>	<b>17%</b>



Account Number	Library	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 YTD thru May	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
	<b>Personnel</b>							
10-74-11	Salaries and Wages	71,516	66,268	65,489	57,742	60,000	73,595	12%
10-74-13	Employee Benefits	15,204	10,736	13,227	8,663	9,000	14,854	12%
	<b>Total Personnel</b>	<b>86,720</b>	<b>77,004</b>	<b>78,716</b>	<b>66,405</b>	<b>69,000</b>	<b>88,449</b>	<b>12%</b>
	<b>Services, Supplies &amp; Charges</b>							
10-74-21	Books, Subscriptions & Members	5,101	3,162	2,000	1,949	1,949	2,000	0%
10-74-24	Office Supplies & Maintenance	-	504	-	-	-	-	
10-74-26	General Supplies & Maintenance	-	5,567	4,000	1,001	1,100	4,000	0%
10-74-27	Utilities	4,507	4,993	5,400	5,506	5,600	5,400	0%
10-74-28	Telephone	1,953	2,843	1,500	2,988	3,000	1,500	0%
10-74-31	Professional & Technical	-	31	4,500	-	-	4,500	0%
10-74-50	Computer	252	57	2,700	-	-	500	-81%
	<b>Total Services, Supplies &amp; Charges</b>	<b>11,813</b>	<b>17,156</b>	<b>20,100</b>	<b>11,444</b>	<b>11,649</b>	<b>17,900</b>	<b>-11%</b>
	<b>Total Library</b>	<b>98,533</b>	<b>94,160</b>	<b>98,816</b>	<b>77,849</b>	<b>80,649</b>	<b>106,349</b>	<b>8%</b>

Account Number	Buildings & Grounds	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 YTD thru May	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
	<b>Personnel</b>							
10-50-11	Salaries and Wages	16,849	23,689	35,692	36,283	39,000	44,032	23%
10-50-13	Employee Benefits	5,861	9,494	13,588	11,843	12,800	21,859	61%
	<b>Total Personnel</b>	<b>22,711</b>	<b>33,183</b>	<b>49,280</b>	<b>48,126</b>	<b>51,800</b>	<b>65,891</b>	<b>34%</b>
	<b>Services, Supplies &amp; Charges</b>							
10-50-22	Gas	334	-	-	2,998	3,000		
10-50-25	Equip.-Supplies & Maint.	5,580	18,889	14,000	12,105	13,000	15,000	7%
10-50-26	General-Supplies & Maint.	40,789	46,173	25,000	34,346	35,000	25,000	0%
10-50-27	Utilities	-	1,845	5,000	2,943	3,100	5,000	0%
10-50-28	Telephone	1,625	1,101	600	1,087	1,100	1,000	67%
10-50-31	Professional & Technical	1,592	289	2,000	1,885	1,900	2,000	0%
	<b>Total Srvs., Sup., &amp; Charges</b>	<b>49,920</b>	<b>68,296</b>	<b>46,600</b>	<b>55,364</b>	<b>57,100</b>	<b>48,000</b>	<b>3%</b>
	<b>Capital Outlay</b>							
10-50-73	Capital Outlay-Improvements	56,077	50,767	10,000	26,006	26,100	-	-100%
	<b>Total Capital</b>	<b>56,077</b>	<b>50,767</b>	<b>10,000</b>	<b>26,006</b>	<b>26,100</b>	<b>-</b>	<b>-100%</b>
	<b>Total Buildings &amp; Grounds</b>	<b>128,708</b>	<b>152,246</b>	<b>105,880</b>	<b>129,496</b>	<b>135,000</b>	<b>113,891</b>	<b>8%</b>

Account Number	<b>Animal Control</b>	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
	<b>Personnel</b>						
10-55-11	Salaries and Wages	7,489	13,231	-	-	-	
10-55-13	Employee Benefits	2,485	4,813	-	-	-	
	<b>Total Personnel</b>	<b>9,973</b>	<b>18,044</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Services, Supplies &amp; Charges</b>						
10-55-26	General - Supplies & Maint.	-					
10-55-27	Utilities	2,522	2,081	-	-	-	
	<b>Total Services, Supplies &amp; Charges</b>	<b>2,522</b>	<b>2,081</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Total Animal Control</b>	<b>12,495</b>	<b>20,125</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Account Number	Building Inspection	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 YTD thru May	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
	<b>Personnel</b>							
10-58-11	Salaries & Wages	14,164	5,736	-	19,803	20,000	20,000	
	<b>Total Personnel</b>	<b>14,164</b>	<b>5,736</b>	<b>-</b>	<b>19,803</b>	<b>20,000</b>	<b>20,000</b>	
	<b>Services, Supplies &amp; Charges</b>							
10-58-31	Professional & Technical			2,000	-		2,000	0%
	<b>Total Services, Supplies &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>0%</b>
	<b>Total Building Inspection</b>	<b>14,164</b>	<b>5,736</b>	<b>2,000</b>	<b>19,803</b>	<b>20,000</b>	<b>22,000</b>	<b>1000%</b>

Account Number	Senior Citizens Center	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 YTD thru May	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
	<b>Personnel</b>							
10-75-11	Salaries and Wages	53,730	61,875	72,908	56,301	60,000	77,551	6%
10-75-13	Employee Benefits	12,562	13,544	14,479	12,297	13,300	24,092	66%
	<b>Total Personnel</b>	<b>66,292</b>	<b>75,418</b>	<b>87,387</b>	<b>68,597</b>	<b>73,300</b>	<b>101,643</b>	<b>16%</b>
	<b>Services, Supplies &amp; Charges</b>							
10-75-22	Gas	1,820	1,496	3,000	1,139	2,000	3,000	0%
10-75-23	Travel	-	-	500	90	50	500	0%
10-75-25	Equipment - Supplies and Maintenance	300	40	-	-	-	-	
10-75-26	General - Supplies & Maintenance	2,913	15,621	8,700	3,742	4,000	8,700	0%
10-75-27	Utilities	14,287	12,730	9,000	8,168	9,000	9,500	6%
10-75-28	Telephone	1,448	1,843	1,300	-	-	1,300	0%
10-75-31	Professional and Technical Services	3,560	1,812	3,000	550	1,000	3,000	0%
10-75-33	Education and Training	150	-	500	-	-	500	0%
10-75-64	Food	52,594	48,000	53,000	59,589	55,000	70,000	32%
10-75-70	Revenue Offset (Spec Rev. Fund)	(65,876)	(44,325)	(24,000)	(10,836)	(24,000)	(40,000)	67%
	<b>Total Services, Supplies &amp; Charges</b>	<b>11,195</b>	<b>37,217</b>	<b>55,000</b>	<b>62,442</b>	<b>47,050</b>	<b>56,500</b>	<b>3%</b>
	<b>Capital Outlay</b>							
10-75-72	Capital Outlay-Senior Citizens	15,876	-	-	-	-	-	#DIV/0!
	<b>Total Capital Outlay</b>	<b>15,876</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
	<b>Total Senior Citizen</b>	<b>93,363</b>	<b>112,635</b>	<b>142,387</b>	<b>131,040</b>	<b>120,350</b>	<b>158,143</b>	<b>11%</b>

Account Number	Non-Departmental	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 YTD thru May	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
<b>Services, Supplies &amp; Charges</b>								
10-49-14	Bank Charges	14,796	7,083	10,000	22,741	10,000	10,000	0%
10-49-15	Historical Society	-	286	1,000	-	-	1,000	0%
10-49-18	Engineer	-	1,305		-	-	-	
10-49-30	Fireman Fund Expense	784	1,504	1,000	651	700	700	-30%
10-49-50	Rodeo Club		-	-	37	50	50	
10-49-51	Casualty Insurance	13,050	8,257	22,000	1,000	20,000	20,000	-9%
10-49-53	Planning & Zoning		-		-	-	-	
10-49-54	Cemetery	1,735	1,393	1,500	534	600	1,500	0%
10-49-56	Scale/Corrals	600	-	600	-	-	-	-100%
10-49-57	Unemployment		7,682		-	-	-	0%
10-49-58	Contingency	74,407	80,687	1,097,495	11,515	12,000	1,167,992	6%
10-49-59	Civic Activities	2,909	611	3,000	1,915	2,000	3,000	0%
10-49-69	Dam/Flood Inspection	-	2,200	3,400	-	-	-	-100%
10-49-72	Capital Outly - CDBG Grants	-			-	-	-	
10-49-83	Senior Center Board Cont		-	450	-	-	-	-100%
10-49-92	Codification	375	-	500	2,134	2,200	10,000	1900%
10-49-93	Care & Share	10,116	1,273	12,000	2,729	2,800	6,000	-50%
10-49-93	Care & Share One-time funds						15,000	
10-49-96	Coronavirus Expenditures	421			-	-	-	
10-49-999	Transfer Out to Wastewater Fund	-	427,829		-	-	-	
	<b>Total Non-Departmental</b>	<b>119,193</b>	<b>540,110</b>	<b>1,152,945</b>	<b>43,255</b>	<b>50,350</b>	<b>1,235,242</b>	<b>7%</b>

Account Number	Television	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 YTD thru May	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
<b>Services, Supplies &amp; Charges</b>								
10-78-60	Television Service	3,600	3,600	3,600	-	3,600	3,600	0%
	<b>Total Television</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	<b>-</b>	<b>3,600</b>	<b>3,600</b>	<b>0%</b>

Account Number	Community Health Center	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
	<b>Services, Supplies &amp; Charges</b>						
10-79-26	General-Supplies & Maintenance	-	-	-		-	
10-79-27	Utilities	6,752	-	-		-	
	<b>Total Community Health Center</b>	<b>6,752</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	



Account Number	Streets Fund - HURF	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 YTD thru May	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
<b>Revenues</b>								
30-33-10	Highway User Revenue	160,180	164,561	177,178	143,789	177,178	174,022	-2%
30-33-91	Prior Fund Balance			192,407			-	
30-36-10	Interest Income	164	890					
	<b>Total Revenues</b>	<b>160,344</b>	<b>165,451</b>	<b>369,585</b>	<b>143,789</b>	<b>177,178</b>	<b>174,022</b>	<b>-53%</b>
<b>Personnel</b>								
30-40-11	Salaries and Wages	35,661	40,993	49,282	48,815	49,300	58,225	18%
30-40-13	Employee Benefits	20,084	22,910	26,303	19,261	26,300	32,759	25%
	<b>Total Personnel</b>	<b>55,745</b>	<b>63,903</b>	<b>75,585</b>	<b>68,076</b>	<b>75,600</b>	<b>90,984</b>	<b>20%</b>
<b>Services, Supplies &amp; Charges</b>								
30-40-26	General-Supplies & Maint.	-	1,807	1,500	2,391	2,500	1,500	0%
30-40-62	Miscellaneous	1,865	963	2,500	593	1,000	2,500	0%
	<b>Total Services, Supplies &amp; Charges</b>	<b>1,865</b>	<b>2,770</b>	<b>4,000</b>	<b>2,985</b>	<b>3,500</b>	<b>4,000</b>	<b>0%</b>
<b>Capital Outlay</b>								
30-40-73	Capital Outlay-Improvements	35,219	153,147	290,000	85,660	86,000	283,172	-2%
30-40-74	Capital Outlay-Equipment		-	-		-	-	
	<b>Total Capital Projects</b>	<b>35,219</b>	<b>153,147</b>	<b>290,000</b>	<b>85,660</b>	<b>86,000</b>	<b>283,172</b>	<b>-2%</b>
	<b>Total Expenditures</b>	<b>92,829</b>	<b>219,819</b>	<b>369,585</b>	<b>156,721</b>	<b>165,100</b>	<b>378,156</b>	<b>2%</b>
	<b>Total Streets</b>	<b>67,515</b>	<b>(54,369)</b>	<b>-</b>	<b>(12,932)</b>	<b>12,078</b>	<b>(204,134)</b>	
	Net Revenues/Expenditures	67,515	(54,369)	-	(12,932)	12,078	(204,134)	
	<b>Beginning Fund Balance</b>	<b>178,910</b>	<b>246,425</b>	<b>192,056</b>	<b>192,056</b>	<b>192,056</b>	<b>204,134</b>	
	<b>Ending Fund Balance</b>	<b>246,425</b>	<b>192,056</b>	<b>192,056</b>		<b>204,134</b>	<b>(0)</b>	

Account Number	Grants Fund	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 YTD thru May	2023-24 Estimated Actuals	2024-25 Proposed Budget
<b>Revenues:</b>											
31-33-15	Title III & XX (Senior Citizen Contrb.)	19,908	24,540	80,468	22,003	28,066	32,904		21,198		
31-33-19	Library Grant	49,096	51,563	44,121	50,242	63,366	8,257		10,298		
31-33-22	Other Grants		-			-	-	4,530,000		165,000	3,530,000
31-33-37	CDBG Street Light Project Grant					30,985	31,495		78,654		
31-37-10	Court Enhancement	223	1,964	4,940	10,161	17,558	12,995		13,265		
31-37-11	JCEF-Local		463	463	1,853	2,269	1,476		1,578		
31-37-12	FTG-Fill the Gap	251	262	423	998	6,617	2,395		499		
31-37-13	Police Safety Equipment	609	534	1,927	3,406	10,823	4,619		675		
31-37-14	Court Collection Fund	1,118	3,383	1,989	5,223	4,492	1,342		1,927		
31-37-15	DISP Reporting Fee	2,877	3,179	9,667	20,061	35,277	26,065		26,668		
31-37-16	Care & Share Grant/Donations				8,000	-	-		-		
31-37-17	Smart & Safe Fund Marshals Office						5,604		3,967		
31-37-99	Youth Sports Fund	7,436	4,285	3,682	390	7,626	3,712		8		
31-39-30	Unappropriated Shooting Range	1,494	1,075	1,050	1,820	5,249	1,457		1,790		
	<b>Total Revenues</b>	<b>91,435</b>	<b>91,249</b>	<b>148,729</b>	<b>124,157</b>	<b>212,328</b>	<b>132,321</b>	<b>4,530,000</b>	<b>160,527</b>	<b>165,000</b>	<b>4,530,000</b>
<b>Expenditures:</b>											
31-40-31	Professional & Technical Services				1,660				-		
31-40-72	CDBG Street Light Project					30,985	31,495		137,973		
31-43-18	Library Grant Expenditures	47,991	50,840	42,642	22,734	21,419	12,577		20,589		
31-49-10	Court Enhancement Expenditures		-								
31-49-11	JCEF-Expenses		-								
31-49-12	FTG-Fill the GAP Expenses		-								
31-49-13	Police Safety Equipment		-								
31-49-14	Court Collection Fund		-								
31-49-15	DISP Reporting Fee		-								
31-49-36	Youth Sports Fund	4,459	5,394	4,395	40	5,435	4,930		190		
31-50-13	Town Events	433	-						-		
31-50-15	Senior Citizens Contb.	19,908	24,540	28,194	22,003	28,066	32,904		10,538		
31-50-18	GOHS-Grant-Marshall		-								
31-50-20	NRCS-Irrigation Dike		-								
31-50-23	Other Grants-Walmart Care & SH		-				-	4,530,000		165,000	3,530,000
31-50-25	Shooting Range Expenditures	355	419	1,068	1,201	267	373		872		
31-50-28	Public Safety Grant Exp	27	-					7,500			-
31-50-30	HUMANA-Volleyball Court		-								
31-50-96	Fire Dept.-Non-Juris Expenditure	7,029	2,515								
31-50-97	Court Funds		-								
	<b>Total Expenditures</b>	<b>80,204</b>	<b>83,707</b>	<b>76,299</b>	<b>47,637</b>	<b>86,172</b>	<b>82,280</b>	<b>4,537,500</b>	<b>170,162</b>	<b>165,000</b>	<b>3,530,000</b>
	<b>Total Grants Fund</b>	<b>11,231</b>	<b>7,542</b>	<b>72,430</b>	<b>76,520</b>	<b>126,156</b>	<b>50,041</b>	<b>(7,500)</b>	<b>(9,635)</b>	<b>-</b>	<b>-</b>

Revenues over/(under) Expenditures  
Beginning Fund Balance  
Ending Fund Balance

72,430	76,520	126,156	50,041	(7,500)	-	-
321,643	394,073	470,593	596,749	646,790	646,790	646,790
394,073	470,593	596,749	646,790	639,290	646,790	646,790

Account Number	Water Fund	2021-22 Actual	2022-23 Actual	2023-24 Budget	2022-23 YTD thru May	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
<b>Revenues</b>								
51-34-10	Water Fees	441,397	450,255	440,000	397,307	440,000	440,000	0%
51-34-20	Connection Fees	6,794	8,468	30,000	9,650	10,000	10,000	-67%
51-34-30	Miscellaneous	630	(2,792)	-	2,547	3,000	-	0%
51-36-10	Interest Earnings	592	3,429	-	1,013	1,000	1,000	0%
51-36-30	CDBG Water Grant	-	-	-	380	380	-	0%
	Fund Balance Carryforward	-	-	80,856	-	-	94,336	0%
	<b>Total Revenues</b>	<b>449,414</b>	<b>459,359</b>	<b>550,856</b>	<b>410,897</b>	<b>454,380</b>	<b>545,336</b>	<b>-1%</b>
<b>Expenditures</b>								
<b>Personnel</b>								
51-43-11	Salaries and Wages	74,634	89,513	88,639	83,074	88,670	102,572	16%
51-43-13	Employee Benefits	37,483	39,051	43,177	31,144	43,000	59,587	38%
	<b>Total Personnel</b>	<b>112,117</b>	<b>128,564</b>	<b>131,816</b>	<b>114,219</b>	<b>131,670</b>	<b>162,159</b>	<b>23%</b>
<b>Services, Supplies &amp; Charges</b>								
51-43-21	Books, Subscriptions & Member				899	900		
51-43-22	Gas	6,301	4,488	6,000	3,571	4,000	6,000	0%
51-43-23	Travel	-	-	500	1,625	1,650	500	0%
51-43-24	Office Supplies & Expense	1,776	279	1,500	2,484	2,500	1,500	0%
51-43-25	Equipment-Supplies & Maint.	1,947	38,562	20,000	20,218	20,200	20,000	0%
51-43-26	General-Supplies & Maint.	14,509	8,566	15,000	27,710	28,600	15,000	0%
51-43-27	Utilities	13,598	26,190	20,000	16,269	18,000	20,000	0%
51-43-28	Telephone	-	267	-	238	300	-	
51-43-31	Professional & Technical Services	35,432	13,308	40,000	17,043	20,000	40,000	0%
51-43-33	Education and Training	300	150	2,500	3,348	3,500	2,500	0%
51-43-48	Special Department Supplies	-	-	-	-	-	-	
51-43-51	Insurance & Surety Bonds	5,595	3,466	8,000	-	-	8,000	0%
51-43-62	Miscellaneous Services	5,407	4,033	4,000	-	-	4,000	0%
51-43-66	Bad Debts	-	-	-	-	-	-	
51-43-81	Debt Service-Principal	100,845	104,188	-	-	107,642	111,211	
51-43-82	Debt Service-Interest	67,023	63,662	168,390	117,194	27,483	22,799	-86%
51-43-83	Water Grant Exp.-CDBG	-	-	30,000	-	700	30,000	0%
	<b>Total Services, Supplies &amp; Charges</b>	<b>252,733</b>	<b>267,159</b>	<b>315,890</b>	<b>210,599</b>	<b>235,476</b>	<b>281,510</b>	<b>-11%</b>
<b>Capital Outlay</b>								
51-43-74	Capital Outlay Equipment	-	-	18,150	-	-	16,667	-8%

Account Number	Water Fund	2021-22 Actual	2022-23 Actual	2023-24 Budget	2022-23 YTD thru May	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
51-43-75	Capital Outlay - Improvements	-	-	85,000	-	-	85,000	0%
	<b>Total Capital Outlay</b>	-	-	<b>103,150</b>	-	-	<b>101,667</b>	<b>-1%</b>
	<b>Total Expenditures</b>	<b>364,850</b>	<b>395,723</b>	<b>550,856</b>	<b>324,818</b>	<b>367,146</b>	<b>545,336</b>	<b>-1%</b>
	<b>Total Water Fund</b>	<b>84,564</b>	<b>63,636</b>	<b>0</b>	<b>86,080</b>	<b>87,234</b>	<b>(0)</b>	
	<b>Net Revenues over expenditures</b>	84,564	63,636	0	86,080	87,234	(94,336)	
	<b>Beginning Fund Balance</b>	748,919	833,483	897,119	897,119	897,119	984,354	
	<b>Ending Fund Balance</b>	833,483	897,119	897,119	983,199	984,354	890,018	
	<b>Restricted Fund Balance for Debt Reserves</b>						271,934	
	<b>Remaining Balance for one-time uses</b>						618,084	

Account Number	Wastewater Fund	2021-22 Actual	2022-23 Actual	2023-24 Budget	2022-23 YTD thru May	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
<b>Revenues</b>								
52-34-10	Wastewater Sales	188,317	188,049	185,000	168,403	183,500	185,000	0%
52-34-20	Connection Fees	500	-	-	3,275	3,275	-	-
52-36-10	Interest Earning	214	1,955	200	766	1,000	1,000	400%
52-36-11	Carryforward of fund balance	-	-	518,293	-	-	548,434	6%
52-33-90	Misc Revenue	-	-	412,385	-	-	412,385	0%
52-36-20	Transfer from General Fund	-	427,829	-	-	-	-	-
	<b>Total Revenues</b>	<b>189,031</b>	<b>617,833</b>	<b>1,115,878</b>	<b>172,444</b>	<b>187,775</b>	<b>1,146,819</b>	<b>3%</b>
<b>Expenditures</b>								
<b>Personnel</b>								
52-40-11	Salaries and Wages	60,435	68,888	68,687	61,445	66,000	88,205	28%
52-40-13	Employee Benefits	23,974	31,243	28,841	25,237	27,000	45,983	59%
	<b>Total Personnel</b>	<b>84,409</b>	<b>100,131</b>	<b>97,528</b>	<b>86,682</b>	<b>93,000</b>	<b>134,188</b>	
<b>Services, Supplies &amp; Charges</b>								
52-40-22	Gas	4,549	3,740	4,000	2,847	4,000	4,000	0%
52-40-24	Office Supplies & Expense	1,696	-	1,000	-	-	1,000	0%
52-40-25	Equipment-Supplies & Maint.	6,094	5,451	3,000	15,261	16,000	15,000	400%
52-40-26	General-Supplies & Maint.	16,570	9,999	5,000	5,314	5,300	5,000	0%
52-40-27	Utilities	5,396	8,273	5,000	1,395	1,500	5,000	0%
52-40-28	Telephone	450	375	500	85	100	500	0%
52-40-31	Professional & Technical Services	19,387	11,062	6,000	4,606	5,000	6,000	0%
52-40-33	Education & Training	-	-	1,200	-	-	2,500	108%
52-40-51	Insurance & Surety Bonds	3,455	2,141	5,500	-	-	3,000	-45%
52-40-62	Miscellaneous Services	1,145	1,204	-	-	-	-	-
52-40-81	Sewer Debt Service - Principal	-	-	-	-	27,573	27,740	-
52-40-82	Sewer Debt Service - Interest	53,964	59,369	54,000	49,467	26,391	26,224	-51%
52-40-85	Wastewater Contingency	-	-	100,000	-	-	100,000	0%
	<b>Total Services, Supplies &amp; Charges</b>	<b>112,705</b>	<b>101,612</b>	<b>185,200</b>	<b>78,974</b>	<b>85,864</b>	<b>195,964</b>	<b>6%</b>
<b>Capital Outlay</b>								
52-40-74	Capital Outlay - Equipment	-	-	18,150	-	-	16,667	-8%
52-40-79	Capital Outlay-Wastewater	-	53,964	815,000	13,873	15,000	800,000	-2%
	<b>Total Capital Projects</b>	<b>-</b>	<b>53,964</b>	<b>833,150</b>	<b>13,873</b>	<b>15,000</b>	<b>816,667</b>	<b>-2%</b>
	<b>Total Expenditures</b>	<b>197,114</b>	<b>255,707</b>	<b>1,115,878</b>	<b>179,529</b>	<b>193,864</b>	<b>1,146,819</b>	<b>3%</b>
	<b>Total Wastewater</b>	<b>(8,082)</b>	<b>362,125</b>	<b>-</b>	<b>(7,085)</b>	<b>(6,089)</b>	<b>0</b>	
	Revenues over expenditures	(8,082)	362,125	-	(7,085)	(6,089)	(548,434)	

Account Number	<b>Wastewater Fund</b>	2021-22 Actual	2022-23 Actual	2023-24 Budget	2022-23 YTD thru May	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
	Beginning Fund Balance	376,483	368,401	730,526	730,526	730,526	724,437	
	Ending Fund Balance	368,401	730,526	730,526	723,441	724,437	176,004	
	<b>Restricted Fund Balance for Debt Reserves</b>						158,172	
	<b>Remaining Balance for one-time uses</b>						17,832	

Account Number	Electric Fund	2021-22 Actual	2022-23 Actual	2023-24 Budget	2022-23 YTD May	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
<b>Revenues</b>								
53-34-10	Electric Sales	869,952	799,148	800,000	795,479	850,000	800,000	0%
53-34-11	Demand Charge	78,890	70,393	75,000	65,561	72,000	75,000	0%
53-34-20	Connection Fees	13,462	1,381	1,000	82,057	82,000	10,000	900%
53-34-30	Penalties	28,495	19,575	17,000	18,143	18,200	18,000	6%
53-36-10	Interest Earnings	1,787	16,188	-	12,501	12,500	5,000	
53-36-90	Miscellaneous	65,384	-	-	134		-	
53-36-30	Carryforward Reserve			313,993			406,757	30%
	<b>Total Revenues</b>	<b>1,057,972</b>	<b>906,685</b>	<b>1,206,993</b>	<b>973,875</b>	<b>1,034,700</b>	<b>1,314,757</b>	<b>9%</b>
<b>Expenditures</b>								
<b>Personnel</b>								
53-40-11	Salaries and Wages	125,135	115,810	126,779	98,932	105,000	132,846	5%
53-40-13	Employee Benefits	60,301	57,955	56,664	45,024	50,000	75,044	32%
	<b>Total Personnel</b>	<b>185,436</b>	<b>173,766</b>	<b>183,443</b>	<b>143,955</b>	<b>155,000</b>	<b>207,890</b>	<b>13%</b>
<b>Services, Supplies &amp; Charges</b>								
53-40-05	Power Purchased	285,382	239,486	315,000	305,090	315,000	315,000	0%
53-40-06	Operating & Maintenance	161,735	29,420	120,000	48,048	50,000	120,000	0%
53-40-07	Wheeling	-	107,351	95,000	89,952	95,000	95,000	0%
53-40-21	Books, Subscriptions & Members	27	26	-	25	-	-	
53-40-22	Gas	12,737	10,471	13,000	7,972	10,000	13,000	0%
53-40-24	Office Supplies & Expense	1,824	-	1,000	500	10	1,000	0%
53-40-25	Equipment-Supplies & Maintenance	245	711	200	35,251	36,000	50,000	24900%
53-40-26	General-Supplies & Maint.	13,842	10,890	5,000	1,845	2,000	5,000	0%
53-40-27	Utilities	8,329	28,105	27,000	8,696	10,000	27,000	0%
53-40-28	Telephone	1,633	1,200	1,200	318	500	1,200	0%
53-40-31	Professional & Technical Service	65,282	51,867	25,000	52,188	53,000	60,000	140%
53-40-51	Insurance & Surety Bonds	10,492	6,695	16,000	-	-	16,000	0%
53-40-62	Miscellaneous Services	25,197	37,239	2,000	32,269	34,000	2,000	0%
53-40-68	Bank Charges	-	45	-	-	50	-	
53-40-89	Contingency Reserve	-	-	100,000	-	-	100,000	0%
	<b>Total Services, Supplies &amp; Charges</b>	<b>586,726</b>	<b>523,503</b>	<b>720,400</b>	<b>582,153</b>	<b>605,560</b>	<b>805,200</b>	<b>12%</b>
<b>Capital Outlay</b>								
53-40-74	Capital Outlay - Equipment	-	-	18,150	54,430	54,429	16,667	-8%
53-40-75	Capital Outlay-Special Project	60,000	-	285,000	-	-	285,000	0%
	<b>Total Capital Projects</b>	<b>60,000</b>	<b>-</b>	<b>303,150</b>	<b>54,430</b>	<b>54,429</b>	<b>301,667</b>	<b>0%</b>

Account Number	Electric Fund	2021-22 Actual	2022-23 Actual	2023-24 Budget	2022-23 YTD May	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
	<b>Total Expenditures</b>	<b>832,162</b>	<b>697,269</b>	<b>1,206,993</b>	<b>780,538</b>	<b>814,989</b>	<b>1,314,757</b>	<b>9%</b>
	<b>Total Electric Fund</b>	<b>225,810</b>	<b>209,417</b>	<b>-</b>	<b>193,337</b>	<b>219,711</b>	<b>0</b>	
	Revenues over Expenditures	225,810	209,417	-	193,337	219,711	(406,757)	
	Beginning Fund Balance	1,277,482	1,503,292	1,712,709	1,712,709	1,712,709	1,932,420	
	Ending Fund Balance	1,503,292	1,712,709	1,712,709	1,906,046	1,932,420	1,525,662	
	Reserved Balance for emergency repairs						500,000	
	Remaining balance available for one-time use						1,025,662	



Account Number	Sanitation Fund	2021-22 Actual	2022-23 Actual	2023-24 Budget	2022-23 YTD thru May	2023-24 Estimated Actuals	2024-25 Proposed Budget	% Change, Budget
	<b>Revenues</b>							
60-34-30	Landfill Fees	141,460	163,690	162,978	137,003	166,700	160,441	-2%
	<b>Total Revenues</b>	<b>141,460</b>	<b>163,690</b>	<b>162,978</b>	<b>137,003</b>	<b>166,700</b>	<b>160,441</b>	<b>-2%</b>
	<b>Expenditures</b>							
	<b>Personnel</b>							
60-46-11	Salaries and Wages	2,711	9,439	12,537	7,654	8,500	11,648	-7%
60-46-13	Employee Benefits	356	1,238	3,241	1,031	1,200	1,593	-51%
	<b>Total Personnel</b>	<b>3,067</b>	<b>10,677</b>	<b>15,778</b>	<b>8,685</b>	<b>9,700</b>	<b>13,241</b>	<b>-16%</b>
	<b>Services, Supplies &amp; Charges</b>							
60-46-26	Equipment Supplies & Maint.	1,218	1,045	1,200	755	1,000	1,200	0%
60-46-66	Bad Debts	738	821		-			
60-46-75	Contract Services	130,438	145,146	140,000	127,563	150,000	140,000	0%
60-46-80	Administration Fee	6,000	6,000	6,000	-	6,000	6,000	0%
	<b>Total Services, Supplies &amp; Charges</b>	<b>138,394</b>	<b>153,013</b>	<b>147,200</b>	<b>128,318</b>	<b>157,000</b>	<b>147,200</b>	<b>0%</b>
	<b>Total Expenditures</b>	<b>141,460</b>	<b>163,690</b>	<b>162,978</b>	<b>137,003</b>	<b>166,700</b>	<b>160,441</b>	<b>-2%</b>
	<b>Total Sanitation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	