



Town of Fredonia, Arizona

Final Annual Budget
Fiscal Year 2025-26

July 21, 2025

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Total FY 2025-26 Final Budget

**Town of Fredonia
Final Budget FY2025-2026
Expenditure Summary**

Fund	FY23-24 Actual	FY24-25 Budget	FY24-25 Projected Actual	FY25-26 Proposed Budget	% Change, Budget
General Fund					
Legislative	12,931	9,054	7,275	8,275	-9%
Town Clerk	119,562	140,633	132,688	171,994	22%
Law Enforcement	963,466	936,797	936,092	999,000	7%
Fire Department	38,053	38,800	34,910	289,700	647%
Parks & Recreation	89,828	112,916	94,300	94,075	-17%
Town Attorney	111,870	100,000	93,000	100,000	0%
Judicial	134,759	236,515	236,515	320,460	35%
Pool	39,765	75,115	57,100	65,282	-13%
Library	88,586	106,349	104,149	80,818	-24%
Building & Grounds	138,788	113,891	128,569	122,652	8%
Building Inspection	20,253	22,000	25,000	27,000	23%
Senior Citizens	142,031	158,143	157,363	199,455	26%
Television	3,600	3,600	3,600	3,600	0%
Non-Departmental	72,621	67,250	54,100	79,400	18%
Contingency / Reserve	12,015	1,167,992	-	996,671	-15%
Total General Fund	1,988,127	3,289,055	2,064,661	3,558,382	8%
Special Revenue Funds					
Streets - HURF	171,767	378,156	372,420	184,143	-51%
Grants	191,414	3,530,000	165,000	3,530,000	0%
Total Special Revenue Funds	363,181	3,908,156	537,420	3,714,143	-5%
Enterprise Funds					
Water	418,410	545,336	367,146	491,893	-10%
Waste Water	228,271	1,146,819	978,864	1,536,512	34%
Electric	932,189	1,314,757	904,900	1,166,401	-11%
Sanitation	169,604	160,441	166,700	165,838	3%
Total Enterprise Funds	1,748,474	3,167,352	2,417,610	3,360,644	6%
Total Budget	4,099,782	10,364,564	5,019,691	10,633,170	3%

Personnel Budget

Personnel budget related items that affect all departments are:

- Wage adjustments: The Draft budget includes a 3% cost of living increase.
- No other position changes.

General Fund Summary

Town of Fredonia Final Budget FY2025-2026 General Fund Summary					
	FY23-24 Actual	FY24-25 Budget	FY24-25 Projected Actual	FY25-26 Proposed Budget	% Change, Budget
General Fund Ongoing Revenue	2,147,737	1,682,838	1,932,588	1,887,246	12%
Operating Expenditures					
Legislative	12,931	9,054	7,275	8,275	-9%
Town Clerk	119,562	80,943	100,688	106,994	32%
Law Enforcement	939,946	857,797	873,092	934,000	9%
Fire Department	38,053	38,800	34,910	45,700	18%
Parks & Recreation	89,828	81,716	69,300	84,075	3%
Town Attorney & Professional Services	111,870	100,000	93,000	100,000	0%
Judicial	134,759	236,515	236,515	320,460	35%
Pool	39,765	65,115	57,100	65,282	0%
Library	88,586	106,349	104,149	80,818	-24%
Building & Grounds	113,782	113,891	128,569	122,652	8%
Building Inspection	20,253	22,000	25,000	27,000	23%
Senior Citizens	142,031	158,143	157,363	179,455	13%
Television	3,600	3,600	3,600	3,600	0%
Non-Departmental	72,621	52,250	39,100	64,400	23%
Total General Fund Operations	1,927,586	1,926,173	1,929,661	2,142,711	11%
Net General Fund Operations	220,150	(243,335)	2,927	(255,465)	
One-time sources (uses)					
One-time Income Tax Increase	107,506	29,096	29,096	-	
Capital Items	(66,125)	(194,890)	(130,800)	(419,000)	
Contingency	(12,015)	-	-	-	
Total One-time sources (uses)	29,366	(165,794)	(101,704)	(419,000)	
General Fund Net Totals	249,517	(409,129)	(98,777)	(674,465)	
Beginning Fund Balance	1,520,397	1,769,914	1,769,914	1,671,136	
Ending Fund Balance	1,769,914	1,360,784	1,671,136	996,671	
Contingency Budget / Reserve		1,167,992		996,671	
Total Revenue		1,711,934	1,961,684	1,887,246	
Total Expense		2,121,063	2,060,461	2,561,711	

Account Number	General Fund Revenues	2023-24 Actuals	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Ending	2025-26 Proposed Budget	% Change Budget
Revenues							
Taxes							
10-31-30	City Sales Tax	734,916	680,000	605,581	800,000	780,000	15%
10-31-60	Library Tax	47,250	47,250	52,500	52,500	52,500	11%
	Total Taxes	782,166	727,250	658,081	852,500	832,500	14%
Intergovernmental Revenues							
10-31-50	Auto Lieu Tax	76,021	78,811	64,522	78,811	83,493	6%
10-31-70	State Sales Tax	198,009	196,761	156,119	196,761	200,697	2%
10-33-50	Urban Revenue Sharing	289,981	289,981	265,910	289,981	298,471	3%
10-33-50	Urban Revenue Sharing - one-time	107,506	29,096	-	29,096	-	
	Total Intergovernmental	671,518	594,649	486,551	594,649	582,661	-2%
Licenses & Permits							
10-32-10	Business License	4,593	4,500	2,762	4,500	4,500	0%
10-32-20	Building Permits	29,960	22,000	22,244	25,000	22,000	0%
10-32-25	Animal Licenses	185	300	325	350	300	0%
	Total License and Permits	34,739	26,800	25,331	29,850	26,800	0%
Charges for Services & Other Fees							
10-34-24	Fire Inspection Fees	53,126	100	1,395	1,400	100	0%
10-34-25	Planning & Zoning Fees	100	300	200	200	300	0%
10-34-75	Pool Charges	2,623	5,000	5,576	5,600	5,000	0%
10-34-81	Cemetery Plots	2,150	2,500	3,150	3,200	3,000	20%
10-34-82	Perpetual care	150	500	150	150	500	0%
10-37-71	Administrative Fee for Landfill	6,000	6,000	6,000	6,000	6,000	0%
10-36-30	Senior Center	38,234	30,000	37,402	37,500	37,000	23%
10-36-31	Senior Center Contributions	3,376	4,000	2,732	3,000	4,000	0%
10-36-32	Fireman Fund Contributions	22,878	10,000	5,959	10,000	10,000	0%
10-36-40	Scales/ Corrals	-	100	-	-	100	0%
10-36-75	Safety Fees	37,471	38,000	30,765	31,000	38,000	0%
10-36-80	Law Enforcement Fees	781	700	7,664	7,700	700	0%
10-36-90	Television Fees	11,742	13,000	9,510	10,000	13,000	0%

Account Number	General Fund Revenues	2023-24 Actuals	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Ending	2025-26 Proposed Budget	% Change Budget
10-36-36	Scrap Metal	281	1,000	201	300	1,000	0%
10-36-86	South Central Poles/Franchise Fees	2,688	2,700	5,376	5,400	2,700	0%
10-36-95	Fire Dept. Emergency Charges	589	500	-	500	500	0%
10-37-15	Fire Dept. Misc.	3,350	3,350	-	3,350	3,350	0%
10-37-50	Softball Receipts	535	535	-	535	535	0%
10-37-90	Office Fees	233	100	14	150	100	0%
	Total Charges for Services & Fees	186,308	118,385	116,093	125,985	125,885	6%
	Fines & Forfeiture						
10-35-10	Court Fines	243,718	200,000	212,277	230,000	220,000	10%
10-35-15	Court Bonds	8,114	-	-	-	-	0%
10-35-20	Library Fees	1,521	1,500	1,121	1,500	1,500	0%
10-35-30	Court Fees	16,894	7,000	5,007	7,000	7,000	0%
	Total Fines & Forfeitures	270,246	208,500	218,405	238,500	228,500	10%
	Contributions						
10-36-35	Cemetery Contributions	3,125	-	1,110	1,110	-	-
	Total Voluntary Contributions	3,125	-	1,110	1,110	-	-
	Misc. Revenues						
10-36-10	Interest Earnings	227,334	20,000	165,896	100,000	75,000	275%
10-36-20	Rents and concessions	100	200	870	900	750	275%
10-37-10	Civic Activities	4,114	2,000	4,275	2,000	4,000	100%
10-37-90	Office Fees	233	150	24	150	150	0%
10-36-25	Fredonia Health Center Rent	4,685	4,000	733	1,000	1,000	-75%
10-37-96	Misc. Revenues	70,674	10,000	14,412	15,000	10,000	0%
10-37-35	Historical Society Revolving Fund	-	-	40	40	-	-
	Total Misc.	307,140	36,350	186,250	119,090	90,900	150%
	Total General Fund Revenue	2,255,243	1,711,934	1,691,821	1,961,684	1,887,246	10%

Account Number	Legislative	2023-24 Actual	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Actuals	2025-26 Proposed Budget	% Change, Budget
	Personnel						
10-41-11	Salaries-Mayor & Council	5,940	1,440	600	720	720	-50%
10-41-13	Employee Benefits	454	114	45	55	55	-52%
	Total Personnel	6,394	1,554	645	775	775	-50%
	Services, Supplies & Charges						
10-41-21	Books, Subscriptions & Member	5,254	6,000	5,848	6,000	6,000	0%
10-41-23	Travel	259	-	-	-	-	0%
10-41-24	Office Supplies & Expenses	195	-	-	-	-	0%
10-41-25	Equipment-supplies & maint.	-	500	-	-	500	0%
10-41-31	Professional & Technical	828	1,000	-	-	1,000	0%
10-41-62	Miscellaneous		-	400	500	-	
	Total Services, Supplies & Charges	6,536	7,500	6,248	6,500	7,500	0%
	Capital Outlay						
	Total Legislative	12,931	9,054	6,893	7,275	8,275	-9%

Account Number	Town Clerk	2023-24 Actual	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Actuals	2025-26 Proposed Budget	% Change, Budget
Personnel							
10-45-11	Salaries and Wages-Clerk	22,858	21,282	28,998	38,664	39,099	84%
10-45-13	Employee Benefits	5,937	11,111	4,856	6,474	12,895	16%
	Total Personnel	28,795	32,393	33,854	45,138	51,994	61%
Services & Supplies							
10-45-21	Books, Subscriptions & Member	156	100	-	100	500	400%
10-45-22	Gas	1,028	1,000	388	1,000	1,200	20%
10-45-23	Travel	-	450	19		1,000	122%
10-45-24	Office Supplies & Expense	12,134	12,000	13,138	13,500	12,500	4%
10-45-25	Equip. - Supplies & Maint.	3,695	8,000	3,200	3,200	8,000	0%
10-45-26	General-Supplies & Maintenance	2,058	2,000	193	250	2,000	0%
10-45-27	Utilities	8,760	8,000	5,994	7,000	8,000	0%
10-45-28	Telephone	6,102	6,000	5,545	6,000	6,000	0%
10-45-31	Professional & Tech. Service	55,940	10,500	23,852	24,000	15,000	43%
10-45-62	Miscellaneous Services	895	500	340	500	800	60%
10-45-74	Capital Outlay-Equipment	-	59,690	31,970	32,000	65,000	9%
	Total Services & Supplies	90,767	108,240	84,639	87,550	120,000	11%
	Total Town Clerk	119,562	140,633	118,493	132,688	171,994	22%

Account Number	Law Enforcement	2023-24 Actual	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Actuals	2025-26 Proposed Budget	% Change, Budget
	Personnel						
10-54-11	Salaries and Wages-Police	475,236	378,173	412,922	500,856	500,000	32%
10-54-13	Employee Benefits	143,577	124,124	138,305	163,310	155,000	25%
	Total Personnel	618,814	502,297	551,227	664,166	655,000	30%
	Services, Sup. & Charges						
10-54-21	Books, Sub. & Memberships	4,186	5,500	1,133	5,200	6,000	9%
10-54-22	Fuel	22,015	30,000	11,278	11,412	30,000	0%
10-54-23	Travel	9,733	32,000	8,217	9,321	18,000	-44%
10-54-24	Office Supplies & Expenses	43,363	60,000	12,198	19,059	40,000	-33%
10-54-25	Equipment - Supplies and Maintenance	13,675	45,000	23,149	37,531	28,000	-38%
10-54-26	General Supplies	11,085	-	4,789	5,000	-	-
10-54-27	Utilities	9,611	9,000	5,620	6,459	9,000	0%
10-54-28	Telephone	10,047	10,000	7,698	9,960	12,000	20%
10-54-29	Canine Supplies	15,240	-	-	-	-	-
10-54-30	Animal Control Supplies	-	2,000	265	265	1,000	-50%
10-54-31	Professional and Technical Services	10,341	10,000	5,677	5,677	11,000	10%
10-54-33	Education & Training	250	-	-	-	-	-
10-54-47	Uniforms	16,096	-	-	-	-	-
10-54-48	Firearms & Supplies	4,146	25,000	8,183	8,780	10,000	-60%
10-54-53	Travel (Training)	3,290	-	-	-	-	-
10-54-54	Training	5,857	-	-	-	-	-
10-54-55	Vehicle Maintenance	72,331	40,000	12,929	13,934	30,000	-25%
10-54-61	Miscellaneous Supplies	150	-	6,702	7,877	-	-
10-54-62	Miscellaneous Serv.(POST Academy)	-	15,000	-	-	12,000	-20%
10-54-68	Jail Fees	105	-	-	-	-	-
10-54-69	Dispatching Service & Jail Fees	18,442	20,000	14,657	17,282	20,000	0%
10-54-70	Lease payment on vehicles	51,169	52,000	51,169	51,169	52,000	0%
	Total Services, Sup. & Charges	321,132	355,500	173,664	208,926	279,000	-22%
	Capital Projects						
10-54-73	Improvements	-	40,000	-	-	40,000	0%
10-54-74	Capital Outlay - Equipment	23,520	39,000	62,572	63,000	25,000	-36%
	Total Capital Projects	23,520	79,000	62,572	63,000	65,000	-18%
	Total Law Enforcement	963,466	936,797	787,462	936,092	999,000	7%

Account Number	Fire	2023-24 Actual	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Actuals	2025-26 Proposed Budget	% Change, Budget
Personnel							
10-56-13	Fire Dept. Incentive Pay	6,792	9,000	7,200	9,000	9,000	0%
	Total Personnel	6,792	9,000	7,200	9,000	9,000	0%
Services, Supplies & Charges							
10-56-21	Books, Subscriptions & Members	-	-	4	10	-	
10-56-22	Gas	1,874	3,000	424	800	3,000	0%
10-56-23	Travel	843	1,200	658	1,000	1,200	
10-56-25	Equipment Supplies & Maint.	8,130	6,000	2,247	3,000	8,000	33%
10-56-26	Supplies & Maintenance - Fire DP	5,382	8,000	10,562	11,000	11,000	38%
10-56-27	Utilities	5,277	6,000	4,608	5,500	6,000	
10-56-28	Telephone	402	1,000	277	300	1,000	0%
10-56-31	Professional & Technical	-	-	300	300	-	
10-56-33	Education & Training	2,060	600	-	-	2,500	
10-56-61	Miscellaneous Supplies	39	-	-	-	-	
10-56-62	Miscellaneous Services	7,254	4,000	3,279	4,000	4,000	0%
	Total Services, Supplies & Charges	31,261	29,800	22,359	25,910	36,700	23%
Capital Projects							
10-56-74	Capital Outlay-Equipment	-	-	-	-	244,000	
	Total Capital Projects	-	-	-	-	244,000	
	Total Fire Dept.	38,053	38,800	29,559	34,910	289,700	647%

Account Number	Parks & Recreation	2023-24 Actual	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Actuals	2025-26 Proposed Budget	% Change, Budget
	Personnel						
10-70-11	Salaries and Wages-Park	30,636	34,887	34,909	36,500	36,587	5%
10-70-13	Employee Benefits	9,221	17,829	9,973	12,000	18,988	7%
	Total Personnel	39,857	52,716	44,881	48,500	55,575	5%
	Services, Supplies & Charges						
10-70-25	Equipment Supplies & Maint.	931	6,000	405	1,500	6,000	0%
10-70-26	General Supplies & Maint.	28,485	20,000	20,298	21,000	20,000	
10-70-27	Utilities	1,006	1,500	697	1,000	1,000	-33%
10-70-28	Telephone	1,950	1,500	1,471	1,500	1,500	
	Total Services, Supplies & Charges	32,372	29,000	22,871	25,000	28,500	-2%
	Capital Outlay						
10-70-74	Capital Outlay - Equipment	17,599	-	-	-	-	
10-70-73	Capital Outlay - Improvements	-	31,200	22,668	25,000	10,000	-68%
	Total Capital Outlay	17,599	31,200	22,668	20,800	10,000	-68%
	Total Parks Dept.	89,828	112,916	90,421	94,300	94,075	-17%

Account Number	Professional Fees	2023-24 Actual	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Actuals	2025-26 Proposed Budget	% Change, Budget
	Services & Supplies						
10-43-31	Town Attorney Contract	21,338	30,000	20,695	25,000	30,000	0%
10-43-32	Prosecuting Attorney	6,392	10,000	6,936	8,000	10,000	0%
10-43-33	Auditing & Accounting	84,140	60,000	48,350	60,000	60,000	0%
	Total Services & Supplies	111,870	100,000	75,981	93,000	100,000	0%
	Total Town Attorney	111,870	100,000	75,981	93,000	100,000	0%

Account Number	Judicial	2023-24 Actual	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Actuals	2025-26 Proposed Budget	% Change, Budget
	Personnel						
10-42-11	Salaries and Wages-Judicial	40,000	62,055	51,974	62,055	62,000	0%
10-42-13	Employee Benefits	3,162	4,908	4,101	4,908	4,904	0%
	Total Personnel	43,162	66,963	56,075	66,963	66,904	0%
	Services, Supplies & Charges						
10-42-21	Books, Subscriptions & Member	-	700	-	700	700	0%
10-42-31	Professional & Technical	10,039	7,000	3,498	7,000	7,000	0%
10-42-62	Miscellaneous Services	-	-	-	-	-	
40-42-63	Court IGA	81,558	161,852	148,052	161,852	245,856	52%
10-42-65	Surcharges	-	-	-	-	-	0%
	Total Supplies, Services & Charges	91,597	169,552	151,550	169,552	253,556	50%
	Total Judicial	134,759	236,515	207,625	236,515	320,460	35%

Account Number	Pool	2023-24 Actual	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Actuals	2025-26 Proposed Budget	% Change, Budget
	Personnel						
10-72-11	Salaries & Wages-Pool	18,636	30,625	17,236	25,000	30,774	0%
10-72-13	Employee Benefits	1,695	3,390	1,469	3,500	3,408	1%
	Total Personnel	20,331	34,015	18,706	28,500	34,182	0%
	Services, Supplies & Charges						
10-72-26	General Supplies & Maint.	7,421	10,000	4,000	8,000	10,000	0%
10-72-27	Utilities	10,239	20,000	7,766	20,000	20,000	0%
10-72-28	Telephone	-	-	165	-	-	
10-72-31	Professional & Technical	775	600	155	600	600	0%
10-72-33	Education & Training	1,000	500	-	-	500	0%
	Total Services, Supplies & Ch	19,434	31,100	12,086	28,600	31,100	0%
	Services, Supplies & Charges						
10-72-73	Capital Outlay - Improvements		10,000		-	-	0%
	Total Capital Outlay		10,000	-	-	-	0%
	Total Pool	39,765	75,115	30,792	57,100	65,282	-13%

Account Number	Library	2023-24 Actual	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Actuals	2025-26 Proposed Budget	% Change, Budget
	Personnel						
10-74-11	Salaries and Wages	62,242	73,595	60,716	73,595	55,328	-25%
10-74-13	Employee Benefits	9,286	14,854	9,256	14,854	10,490	-29%
	Total Personnel	71,528	88,449	69,972	88,449	65,818	-26%
	Services, Supplies & Charges						
10-74-21	Books, Subscriptions & Members	1,964	2,000	1,096	2,000	2,000	0%
10-74-23	Travel		-	11		100	
10-74-26	General Supplies & Maintenance	1,098	4,000	3,153	4,000	1,000	-75%
10-74-27	Utilities	10,392	5,400	5,542	5,600	7,200	33%
10-74-28	Telephone	3,604	1,500	791	1,500	3,200	113%
10-74-31	Professional & Technical	-	4,500	631	1,000	1,000	-78%
10-74-50	Computer	-	500	1,583	1,600	500	0%
	Total Services, Supplies & Charges	17,058	17,900	12,806	15,700	15,000	-16%
	Total Library	88,586	106,349	82,778	104,149	80,818	-24%

Account Number	Buildings & Grounds	2023-24 Actual	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Actuals	2025-26 Proposed Budget	% Change, Budget
	Personnel						
10-50-11	Salaries and Wages	39,327	44,032	45,753	52,838	46,356	5%
10-50-13	Employee Benefits	12,915	21,859	14,069	26,231	23,296	7%
	Total Personnel	52,242	65,891	59,822	79,069	69,652	6%
	Services, Supplies & Charges						
10-50-22	Gas	2,998	-	-	-	-	
10-50-25	Equip.-Supplies & Maint.	12,755	15,000	9,632	11,000	15,000	0%
10-50-26	General-Supplies & Maint.	38,277	25,000	32,816	33,500	30,000	20%
10-50-27	Utilities	3,188	5,000	3,388	3,400	5,000	0%
10-50-28	Telephone	1,321	1,000	1,039	1,100	1,000	0%
10-50-31	Professional & Technical	3,000	2,000	345	500	2,000	0%
	Total Srvs., Sup., & Charges	61,540	48,000	47,220	49,500	53,000	10%
	Capital Outlay						
10-50-73	Capital Outlay-Improvements	25,006	-	-	-	-	
	Total Capital	25,006	-	-	-	-	
	Total Buildings & Grounds	138,788	113,891	107,042	128,569	122,652	8%

Account Number	Building Inspection	2023-24 Actual	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Actuals	2025-26 Proposed Budget	% Change, Budget
	Personnel						
10-58-11	Salaries & Wages	20,253	20,000	20,747	25,000	25,000	
	Total Personnel	20,253	20,000	20,747	25,000	25,000	
	Services, Supplies & Charges						
10-58-31	Professional & Technical		2,000	-	-	2,000	0%
	Total Services, Supplies & Charges	-	2,000	-	-	2,000	0%
	Total Building Inspection	20,253	22,000	20,747	25,000	27,000	23%

Account Number	Senior Citizens Center	2023-24 Actual	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Actuals	2025-26 Proposed Budget	% Change, Budget
	Personnel						
10-75-11	Salaries and Wages	61,157	77,551	61,289	77,551	72,793	-6%
10-75-13	Employee Benefits	13,371	24,092	12,649	24,092	23,362	-3%
	Total Personnel	74,528	101,643	73,939	101,643	96,155	-5%
	Services, Supplies & Charges						
10-75-22	Gas	1,363	3,000	800	1,500	3,600	20%
10-75-23	Travel	90	500	69	70	600	20%
10-75-25	Equipment - Supplies and Maintenance	-	-	1,033	1,100		
10-75-26	General - Supplies & Maintenance	8,979	8,700	6,037	6,050	16,000	84%
10-75-27	Utilities	9,694	9,500	8,500	9,000	11,400	20%
10-75-28	Telephone	137	1,300	511	600	1,500	15%
10-75-31	Professional and Technical Services	550	3,000	1,245	1,300	3,600	20%
10-75-33	Education and Training	-	500	90	100	600	20%
10-75-64	Food	70,317	70,000	55,337	60,000	86,000	23%
10-75-70	Revenue Offset (Spec Rev. Fund)	(23,628)	(40,000)	(17,624)	(24,000)	(40,000)	0%
	Total Services, Supplies & Charges	67,503	56,500	55,999	55,720	83,300	47%
	Capital Outlay						
10-75-72	Capital Outlay-Senior Citizens	-	-	-	-	20,000	
	Total Capital Outlay	-	-	-	-	20,000	
	Total Senior Citizen	142,031	158,143	129,938	157,363	199,455	26%

Account Number	Non-Departmental	2023-24 Actual	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Actuals	2025-26 Proposed Budget	% Change, Budget
Services, Supplies & Charges							
10-49-14	Bank Charges	27,998	10,000	20,369	20,000	20,000	100%
10-49-15	Historical Society	516	1,000	-	-	1,000	0%
10-49-30	Fireman Fund Expense	3,141	700	872	900	900	29%
10-49-50	Rodeo Club	37	50	-	-	-	
10-49-51	Casualty Insurance	1,000	20,000	4,802	10,000	20,000	0%
10-49-54	Cemetery	534	1,500	-	-	1,500	0%
10-49-58	Contingency	12,015	1,167,992	(9)	-	996,671	-15%
10-49-59	Civic Activities	4,611	3,000	2,027	2,200	3,000	0%
10-49-69	Dam/Flood Inspection	3,400	-	-	-	-	
10-49-92	Codification	2,134	10,000	-	-	10,000	0%
10-49-93	Care & Share	4,985	6,000	14,538	6,000	8,000	33%
10-49-93	Care & Share One-time funds		15,000		15,000	15,000	
10-49-98	Transfer Out to Landfill Fund	24,265					
	Total Non-Departmental	84,636	1,235,242	42,597	54,100	1,076,071	-13%

Account Number	Television	2023-24 Actual	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Actuals	2025-26 Proposed Budget	% Change, Budget
	Services, Supplies & Charges						
10-78-60	Television Service	3,600	3,600	-	3,600	3,600	0%
	Total Television	3,600	3,600	-	3,600	3,600	0%

Account Number	Streets Fund - HURF					2023-24 Actual	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Actuals	2025-26 Proposed Budget	% Change, Budget
	Revenues										
30-33-10	Highway User Revenue	176,751	174,022	131,160	174,880	184,143	6%				
30-36-10	Interest Income	-			500						
	Total Revenues	176,751	174,022	131,160	175,380	184,143	6%				
	Personnel										
30-40-11	Salaries and Wages	52,860	58,225	58,438	67,000	61,054	5%				
30-40-13	Employee Benefits	20,942	32,759	21,916	22,220	34,811	6%				
	Total Personnel	73,802	90,984	80,353	89,220	95,865	5%				
	Services, Supplies & Charges										
30-40-26	General-Supplies & Maint.	2,890	1,500	2,620	2,700	3,000	100%				
30-40-28	Telephone	637		433	500						
30-40-62	Miscellaneous		2,500	-	-	2,500	0%				
	Total Services, Supplies & Charges	3,527	4,000	3,054	3,200	5,500	38%				
	Capital Outlay										
30-40-73	Capital Outlay-Improvements	94,438	283,172	218,433	280,000	82,778	-71%				
	Total Capital Projects	94,438	283,172	218,433	280,000	82,778	-71%				
	Total Expenditures	171,767	378,156	301,840	372,420	184,143	-51%				
	Total Streets	4,984	(204,134)	(170,680)	(197,040)	-					
	Net Revenues/Expenditures										
	Beginning Fund Balance	4,984	(204,134)	(170,680)	(197,040)	-					
	Ending Fund Balance	192,056	197,040	197,040	197,040	(0)					
		197,040	(7,094)	26,359	(0)	(0)					

Account Number	Grants Fund	2023-24 Actual	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Actuals	2025-26 Proposed Budget
Revenues:						
31-33-15	Title III & XX (Senior Citizen Contrb.)	23,330		17,624		
31-33-19	Library Grant	67,846		18,905		
31-33-22	Other Grants	-	3,530,000		165,000	3,530,000
31-33-31	Water Grant Fund	11,472				
31-33-37	CDBG Street Light Project Grant	137,973		75,227		
31-36-31	Senior Center Board Contribution	124				
31-37-10	Court Enhancement	16,705		11,546		
31-37-11	JCEF-Local	1,918		1,537		
31-37-12	FTG-Fill the Gap	499		-		
31-37-13	Police Safety Equipment	6,525		4,538		
31-37-14	Court Collection Fund	2,698		1,248		
31-37-15	DISP Reporting Fee	33,586		23,310		
31-37-17	Smart & Safe Fund Marshals Office	8,305		5,419		
31-37-96	Fire Dept. Non-Jurisdictional	3,816				
31-37-99	Youth Sports Fund	1,282				
31-39-30	Unappropriated Shooting Range	1,840		1,919		
	Total Revenues	317,920	3,530,000	161,273	165,000	3,530,000
Expenditures:						
31-40-72	CDBG Street Light Project	137,973		-		
31-43-18	Library Grant Expenditures	23,035		55,246		
31-49-13	Police Safety Equipment	4,500				
31-49-36	Youth Sports Fund	1,464				
31-50-15	Senior Citizens Contb.	23,330		17,624		
31-50-23	Other Grants		3,530,000		165,000	3,530,000
31-50-25	Shooting Range Expenditures	1,112		1,286		
	Total Expenditures	191,414	3,530,000	74,156	165,000	3,530,000
	Total Grants Fund	126,507	-	87,117	-	-
	Revenues over/(under) Expenditures	126,507	-	87,117	-	-
	Beginning Fund Balance	646,790	773,297	773,297	773,297	773,297

Account Number	Grants Fund	2023-24 Actual	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Actuals	2025-26 Proposed Budget
	Ending Fund Balance	773,297	773,297	860,414	773,297	773,297

Account Number	Water Fund	2023-24 Actual	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Actuals	2025-26 Proposed Budget	% Change, Budget
Revenues							
51-34-10	Water Fees	445,590	440,000	339,345	440,000	440,000	0%
51-34-20	Connection Fees	11,650	10,000	12,000	10,000	10,000	0%
51-34-30	Miscellaneous	3,066	-	833	3,000	-	0%
51-36-10	Interest Earnings	1,100	1,000	871	1,000	1,000	0%
51-36-30	CDBG Water Grant	-	-	-	380	-	0%
	Fund Balance Carryforward	-	94,336	-	-	40,893	0%
	Total Revenues	461,406	545,336	353,050	454,380	491,893	-10%
Expenditures							
Personnel							
51-43-11	Salaries and Wages	88,270	102,572	46,591	88,670	89,604	-13%
51-43-13	Employee Benefits	32,539	59,587	15,191	43,000	60,035	1%
	Total Personnel	120,809	162,159	61,783	131,670	149,639	-8%
Services, Supplies & Charges							
51-43-21	Books, Subscriptions & Member	899	-	678	900	500	
51-43-22	Gas	4,243	6,000	2,339	4,000	6,000	0%
51-43-23	Travel	1,625	500	147	1,650	500	0%
51-43-24	Office Supplies & Expense	2,505	1,500	605	2,500	1,500	0%
51-43-25	Equipment-Supplies & Maint.	25,354	20,000	33,241	20,200	30,000	50%
51-43-26	General-Supplies & Maint.	38,114	15,000	61,865	28,600	45,000	200%
51-43-27	Utilities	20,892	20,000	17,122	18,000	20,000	0%
51-43-28	Telephone	282	-	506	300	500	
51-43-31	Professional & Technical Services	21,036	40,000	22,792	20,000	30,000	-25%
51-43-33	Education and Training	3,348	2,500	-	3,500	5,000	100%
51-43-48	Special Department Supplies	-	-	-	-	-	
51-43-51	Insurance & Surety Bonds	-	8,000	2,016	-	6,000	-25%
51-43-62	Miscellaneous Services	11,472	4,000	-	-	-	-100%
51-43-66	Bad Debts	-	-	-	-	-	
51-43-81	Debt Service-Principal	107,642	111,211	-	107,642	114,358	
51-43-82	Debt Service-Interest	60,190	22,799	95,866	27,483	52,896	132%
51-43-83	Water Grant Exp.-CDBG	-	30,000	-	700	-	-100%
	Total Services, Supplies & Charges	297,601	281,510	237,178	235,476	312,254	11%

Account Number	Water Fund	2023-24 Actual	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Actuals	2025-26 Proposed Budget	% Change, Budget
	Capital Outlay						
51-43-74	Capital Outlay Equipment	-	16,667	-	-	10,000	-40%
51-43-75	Capital Outlay - Improvements	-	85,000	-	-	20,000	-76%
	Total Capital Outlay		101,667	-	-	30,000	-70%
	Total Expenditures	418,410	545,336	298,960	367,146	491,893	-10%
	Total Water Fund	42,996	(0)	54,089	87,234	(0)	
	Net Revenues over expenditures	42,996	(0)	54,089	87,234	(40,893)	
	Beginning Fund Balance	882,982	925,978	925,978	925,978	1,013,213	
	Ending Fund Balance	925,978	925,978	980,067	1,013,213	972,319	
	Restricted Fund Balance for Debt Reserves					271,934	
	Remaining Balance for one-time uses					700,385	

Account Number	Wastewater Fund	2023-24 Actual	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Actuals	2025-26 Proposed Budget	% Change, Budget
Revenues							
52-34-10	Wastewater Sales	182,339	185,000	152,125	183,500	185,000	0%
52-34-20	Connection Fees	4,775		6,000	3,275		
52-36-10	Interest Earning	823	1,000	518	1,000	1,000	0%
52-36-11	Carryforward of fund balance	-	548,434	-	412,385	150,512	-73%
52-33-90	Misc Revenue	-	412,385	-	-	1,200,000	191%
52-36-20	Transfer from General Fund	-	-	-	-	-	
	Total Revenues	187,937	1,146,819	158,642	600,160	1,536,512	34%
Expenditures							
Personnel							
52-40-11	Salaries and Wages	65,538	88,205	59,323	66,000	74,980	-15%
52-40-13	Employee Benefits	26,644	45,983	18,666	27,000	45,568	-1%
	Total Personnel	92,181	134,188	77,989	93,000	120,548	
Services, Supplies & Charges							
52-40-22	Gas	3,407	4,000	1,853	4,000	4,000	0%
52-40-24	Office Supplies & Expense	-	1,000	-	-	1,000	0%
52-40-25	Equipment-Supplies & Maint.	18,495	15,000	6,802	16,000	15,000	0%
52-40-26	General-Supplies & Maint.	5,590	5,000	5,329	5,300	5,000	0%
52-40-27	Utilities	1,395	5,000	-	1,500	5,000	0%
52-40-28	Telephone	98	500	73	100	500	0%
52-40-31	Professional & Technical Services	5,810	6,000	6,731	5,000	6,000	0%
52-40-33	Education & Training	-	2,500	-	-	2,500	0%
52-40-51	Insurance & Surety Bonds	-	3,000	1,245	-	3,000	0%
52-40-62	Miscellaneous Services	-	-	-	-	-	
52-40-81	Sewer Debt Service - Principal	26,881	27,740	-	27,573	29,335	
52-40-82	Sewer Debt Service - Interest	27,083	26,224	40,473	26,391	24,629	-6%
52-40-85	Wastewater Contingency	-	100,000	-	-	100,000	0%
	Total Services, Supplies & Charges	88,758	195,964	62,505	85,864	195,964	0%
Capital Outlay							
52-40-74	Capital Outlay - Equipment		16,667	-	-	20,000	20%
52-40-79	Capital Outlay-Wastewater	47,332	800,000	780,888	800,000	1,200,000	50%
	Total Capital Projects	47,332	816,667	780,888	800,000	1,220,000	49%
	Total Expenditures	228,271	1,146,819	921,382	978,864	1,536,512	34%
	Total Wastewater	(40,334)	0	(762,740)	(378,704)	-	

Account Number	Electric Fund	2023-24 Actual	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Actuals	2025-26 Proposed Budget	% Change, Budget
	Revenues						
53-34-10	Electric Sales	870,566	800,000	745,079	850,000	850,000	6%
53-34-11	Demand Charge	70,609	75,000	312,636	72,000	75,000	0%
53-34-20	Connection Fees	94,794	10,000	83,175	82,000	10,000	0%
53-34-30	Penalties	20,566	18,000	21,277	18,200	18,000	0%
53-36-10	Interest Earnings	13,648	5,000	10,515	12,500	5,000	
53-36-90	Miscellaneous	134	-	-	-	-	
53-36-30	Carryforward Reserve		406,757			208,401	-49%
	Total Revenues	1,070,317	1,314,757	1,172,681	1,034,700	1,166,401	-11%
	Expenditures						
	Personnel						
53-40-11	Salaries and Wages	106,017	132,846	136,818	150,000	165,762	25%
53-40-13	Employee Benefits	48,093	75,044	44,696	60,000	95,439	27%
	Total Personnel	154,110	207,890	181,515	210,000	261,201	26%
	Services, Supplies & Charges						
53-40-05	Power Purchased	346,499	315,000	298,216	315,000	350,000	11%
53-40-06	Operating & Maintenance	84,230	120,000	38,200	50,000	120,000	0%
53-40-07	Wheeling	111,018	95,000	92,619	95,000	95,000	0%
53-40-21	Books, Subscriptions & Members	25	-	-	-	-	
53-40-22	Gas	9,340	13,000	5,188	10,000	13,000	0%
53-40-24	Office Supplies & Expense	500	1,000	73	100	500	-50%
53-40-25	Equipment-Supplies & Maintenance	42,507	50,000	1,912	2,000	50,000	0%
53-40-26	General-Supplies & Maint.	3,367	5,000	2,475	2,500	5,000	0%
53-40-27	Utilities	10,323	27,000	7,173	10,000	27,000	0%
53-40-28	Telephone	351	1,200	285	500	1,200	0%
53-40-31	Professional & Technical Service	78,837	60,000	55,311	53,000	60,000	0%
53-40-51	Insurance & Surety Bonds	-	16,000	3,794	3,800	16,000	0%
53-40-62	Miscellaneous Services	36,654	2,000	2,695	3,000	2,500	25%
53-40-68	Bank Charges	-	-	-	-	-	
53-40-89	Contingency Reserve	-	100,000	-	-	100,000	0%
	Total Services, Supplies & Charges	723,650	805,200	507,940	544,900	840,200	4%
	Capital Outlay						
53-40-74	Capital Outlay - Equipment	54,430	16,667	-	-	15,000	-10%

Account Number	Electric Fund	2023-24 Actual	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Actuals	2025-26 Proposed Budget	% Change, Budget
53-40-75	Capital Outlay-Special Project	-	285,000	135,111	150,000	50,000	-82%
	Total Capital Projects	54,430	301,667	135,111	150,000	65,000	-78%
	Total Expenditures	932,189	1,314,757	824,566	904,900	1,166,401	-11%
	Total Electric Fund	138,128	0	348,116	129,800	-	
	Revenues over Expenditures	138,128	0	348,116	129,800	(208,401)	
	Beginning Fund Balance	1,696,828	1,834,956	1,834,956	1,834,956	1,964,756	
	Ending Fund Balance	1,834,956	1,834,957	2,183,072	1,964,756	1,756,355	
	Reserved Balance for emergency repairs					500,000	
	Remaining balance available for one-time use					1,256,355	

Account Number	Sanitation Fund	2023-24 Actual	2024-25 Budget	2024-25 YTD thru April	2024-25 Estimated Actuals	2025-26 Proposed Budget	% Change, Budget
	Revenues						
60-34-30	Landfill Fees	146,076	160,441	120,861	166,700	165,838	3%
60-34-95	Transfer from General Fund	24,265					
	Total Revenues	170,341	160,441	120,861	166,700	165,838	3%
	Expenditures						
	Personnel						
60-46-11	Salaries and Wages	8,593	11,648	10,064	8,500	11,997	3%
60-46-13	Employee Benefits	1,159	1,593	1,320	1,200	1,641	3%
	Total Personnel	9,751	13,241	11,385	9,700	13,638	3%
	Services, Supplies & Charges						
60-46-26	Equipment Supplies & Maint.	755	1,200	333	1,000	1,200	0%
60-46-66	Bad Debts	-	-	-	-	-	
60-46-75	Contract Services	153,098	140,000	125,921	150,000	145,000	4%
60-46-80	Administration Fee	6,000	6,000	6,000	6,000	6,000	0%
	Total Services, Supplies & Charges	159,853	147,200	132,254	157,000	152,200	3%
	Total Expenditures	169,604	160,441	143,639	166,700	165,838	3%
	Total Sanitation	738	-	(22,778)	-	-	