

OFFICIAL BUDGET FORMS
TOWN OF FREDONIA FINAL BUDGET
Fiscal Year 2021

TOWN OF FREDONIA FINAL BUDGET

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Fiscal Year 2021

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TOWN OF FREDONIA FINAL BUDGET
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2021

Fiscal Year	S c h	FUNDS								
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds	
2020	E	1	1,136,832	17,275,233	0	0	0	1,731,037	0	20,143,103
2020	E	2	905,730	83,450	0	0	0	1,267,436	0	2,256,617
2021		3	1,113,928	378,445						1,492,373
2021	B	4	0							0
2021	B	5								0
2021	C	6	1,083,993	17,085,473	0	0	0	1,712,212	0	19,881,678
2021	D	7	0	0	0	0	0	0	0	0
2021	D	8	0	0	0	0	0	0	0	0
2021	D	9	0	0	0	0	0	0	0	0
2021	D	10	0	0	0	0	0	0	0	0
2021		11								
LESS: Amounts for Future Debt Retirement:										
										0
										0
										0
										0
2021		12	2,197,921	17,463,918	0	0	0	1,712,212	0	21,374,052
2021	E	13	2,197,921	17,463,918	0	0	0	1,712,212	0	21,374,052

EXPENDITURE LIMITATION COMPARISON

- 1 Budgeted expenditures/expenses
- 2 Add/subtract: estimated net reconciling items
- 3 Budgeted expenditures/expenses adjusted for reconciling items
- 4 Less: estimated exclusions
- 5 Amount subject to the expenditure limitation
- 6 EEC expenditure limitation

	2020	2021
1	\$ 20,143,103	\$ 21,374,052
2		
3	20,143,103	21,374,052
4		
5	\$ 20,143,103	\$ 21,374,052
6	\$	\$

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year

*** Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

TOWN OF FREDONIA FINAL BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
GENERAL FUND			
Local taxes			
City Sales Taxes	\$ 409,881	\$ 516,022	\$ 464,420
Franchise Fees	2,688	2,688	2,688
Licenses and permits			
Business Licenses	3,100	3,000	3,100
Building Permits	13,000	9,000	13,000
Animal Licenses	200	300	300
Intergovernmental			
Auto Lieu Tax	61,000	67,408	67,721
County Library Tax	23,400	42,043	42,043
State Sales Tax	131,000	147,585	54,080
Urban Revenue Sharing	193,972	193,972	214,371
State Grant for Pool			
Charges for services			
Fire Inspection Fees	175	35	100
Planning & Zoning Fees	200	300	300
Pool	6,000	4,004	6,000
Cemetery Plots & Perpetual Care	2,000	2,700	3,500
Administration Fee for Landfill	6,000	6,000	6,000
Fines and forfeits			
Court Fines	65,000	97,000	97,000
Library Fines	1,500	1,362	1,400
Interest on investments			
Interest Earnings	9,000	12,820	12,000
In-lieu property taxes			
Contributions			
Contributions	500		500
Fireman Fund	2,500	4,118	5,000
Miscellaneous			
Rent	2,000	300	1,000
Senior Center	20,500	22,263	22,600
Rodeo Club	6,000		
Scales/Corrals	600	86	100
Safety Fees	38,000	36,595	38,000
Law Enforcement Fee	600	441	600
Television Fees	11,500	12,134	13,000
Scrap Metal	2,000	359	1,000
Civic Activities	1,300	864	1,200
Sale of Fixed Assets	10,000		10,000
Misc. Revenue	2,000	381	2,000
Fredonia Health Center Rent			
Office Fees	250	652	720
Fredonia Health Center Rent		244	250
Total General Fund	\$ 1,025,866	\$ 1,184,676	\$ 1,083,993

TOWN OF FREDONIA FINAL BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
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* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF FREDONIA FINAL BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
SPECIAL REVENUE FUNDS			
Highway User Revenue Funds (HURF)	\$ 349,773	\$ 348,703	\$ 160,013
HURF Interest			
Grants	16,925,460	91,824	16,925,460
	\$ 17,275,233	\$ 440,527	\$ 17,085,473
Total Special Revenue Funds	\$ 17,275,233	\$ 440,527	\$ 17,085,473

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

ENTERPRISE FUNDS

Water	\$ 478,274	\$ 490,176	\$ 495,900
Wastewater	192,030	184,964	188,651
Electric	925,734	892,646	892,600
Sanitation/Landfill	135,000	130,456	135,061
Total Enterprise Funds	\$ 1,731,038	\$ 1,698,242	\$ 1,712,212

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was

TOTAL ALL FUNDS \$ 20,032,137 \$ 3,323,444 \$ 19,881,678

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was

TOWN OF FREDONIA FINAL BUDGET
Expenditures/Expenses by Fund
Fiscal Year 2021

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
GENERAL FUND				
Legislative	\$ 30,484	\$	\$ 31,383	\$ 31,873
Judicial	77,784		80,307	80,940
Town Attorney	50,763		28,310	39,000
Town Clerk	36,671		30,663	51,689
Town Manager	41,132		40,846	41,467
Non-Departmental	67,216		48,814	72,700
Buildings & Grounds	26,359		35,621	37,406
Law Enforcement	289,909		303,460	313,487
Animal Control	28,080		18,632	18,420
Fire Department	35,100		33,313	36,200
Building Inspection	7,200		4,232	10,200
Parks & Recreation	22,315		18,031	30,792
Pool	246,514		49,729	247,850
Library	77,839		78,369	84,052
Senior Citizens	81,167		94,724	92,044
Television	3,600		3,600	3,600
Community Health Center	4,700		5,697	6,200
Welcome Center				
Contingency	10,000			1,000,000
Total General Fund	\$ 1,136,832	\$	\$ 905,730	\$ 2,197,921
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 349,773	\$	\$ 44,235	\$ 538,458
Grants	16,925,460		39,215	16,925,460
Total Special Revenue Funds	\$ 17,275,233	\$	\$ 83,450	\$ 17,463,918
DEBT SERVICE FUNDS				
Contingency	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Contingency	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
Contingency	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$ 478,273	\$	\$ 374,219	\$ 324,599
Wastewater	192,031		124,364	138,154
Electric	925,734		634,695	722,824
Sanitation/Landfill	135,000		134,159	135,061
Contingency				391,574
Total Enterprise Funds	\$ 1,731,037	\$	\$ 1,267,436	\$ 1,712,212
INTERNAL SERVICE FUNDS				
Contingency	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 20,143,103	\$	\$ 2,256,617	\$ 21,374,052

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

TOWN OF FREDONIA FINAL BUDGET
Full-Time Employees and Personnel Compensation
Fiscal Year 2021

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2021	2021	2021	2021	2021	2021
GENERAL FUND	12	\$ 409,347	\$ 56,018	\$ 52,665	\$ 31,464	\$ 549,494
SPECIAL REVENUE FUNDS						
HURF	1	\$ 25,410	\$ 3,161	\$ 7,943	\$ 1,944	\$ 38,458
Total Special Revenue Funds	1	\$ 25,410	\$ 3,161	\$ 7,943	\$ 1,944	\$ 38,458
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Water	2	\$ 55,193	\$ 5,966	\$ 10,299	\$ 4,222	\$ 75,679
Sewer	2	43,326	4,414	7,419	3,314	58,474
Sanitation/Landfill	1	7,488			573	8,061
Electric	3	98,081	11,113	10,851	7,503	127,549
Total Enterprise Funds	8	\$ 204,089	\$ 21,493	\$ 28,569	\$ 15,613	\$ 269,763
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	21	\$ 638,846	\$ 80,672	\$ 89,176	\$ 49,020	\$ 857,715