

**Official Budget Forms**

**Town of Fredonia**

**Fiscal year 2024**

**Town of Fredonia**

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**Town of Fredonia**  
**Summary Schedule of estimated revenues and expenditures/expenses**  
**Fiscal year 2024**

| Fiscal year | S<br>c<br>h |    | Funds        |                      |                            |                 |
|-------------|-------------|----|--------------|----------------------|----------------------------|-----------------|
|             |             |    | General Fund | Special Revenue Fund | Enterprise Funds Available | Total all funds |
| 2023        | E           | 1  | 2,704,160    | 16,782,051           | 2,939,439                  | 22,425,650      |
| 2023        | E           | 2  | 1,629,508    | 371,035              | 1,424,968                  | 3,425,511       |
| 2024        |             | 3  | 985,711      | 776,551              | 3,775,187                  | 5,537,449       |
| 2024        | B           | 4  | 0            |                      |                            | 0               |
| 2024        | B           | 5  | 0            |                      |                            | 0               |
| 2024        | C           | 6  | 1,684,868    | 4,831,583            | 2,123,563                  | 8,640,014       |
| 2024        | D           | 7  | 0            | 0                    | 0                          | 0               |
| 2024        | D           | 8  | 0            | 0                    | 0                          | 0               |
| 2024        | D           | 9  | 0            | 0                    | 0                          | 0               |
| 2024        | D           | 10 | 0            | 0                    | 0                          | 0               |
| 2024        |             |    |              |                      |                            |                 |
|             |             |    |              |                      | 2,880,195                  | 2,880,195       |
|             |             | 11 |              | 577,049              |                            | 577,049         |
|             |             |    |              |                      |                            | 0               |
|             |             |    |              |                      |                            | 0               |
|             |             |    |              |                      |                            | 0               |
| 2024        |             | 12 | 2,670,579    | 5,031,085            | 3,018,555                  | 10,720,219      |
| 2024        | E           | 13 | 2,670,579    | 5,031,085            | 3,018,555                  | 10,720,219      |

| Expenditure limitation comparison |   | 2023          | 2024          |
|-----------------------------------|---|---------------|---------------|
| 1                                 | Budgeted expenditures/expenses  | \$ 22,425,650 | \$ 10,720,219 |
| 2                                 | Add/subtract: estimated net reconciling items                                   |               |               |
| 3                                 | Budgeted expenditures/expenses adjusted for reconciling items                   | 22,425,650    | 10,720,219    |
| 4                                 | Less: estimated exclusions  |               |               |
| 5                                 | Amount subject to the expenditure limitation                                    | \$ 22,425,650 | \$ 10,720,219 |
| 6                                 | EEC expenditure limitation or voter-approved alternative expenditure limitation | \$ 22,425,650 | \$ 10,720,393 |

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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

**Town of Fredonia**  
**Revenues other than property taxes**  
**Fiscal Year 2024**

| Source of revenues              | Estimated revenues<br>2023 | Actual revenues*<br>2023 | Estimated revenues<br>2024 |
|---------------------------------|----------------------------|--------------------------|----------------------------|
| <b>General Fund</b>             |                            |                          |                            |
| <b>Local taxes</b>              |                            |                          |                            |
| City Sales Taxes                | \$ 570,000                 | \$ 680,000               | \$ 680,000                 |
| Franchise Fees                  | 3,500                      | 3,500                    | 3,500                      |
| <b>Licenses and permits</b>     |                            |                          |                            |
| Business Licenses               | 2,500                      | 2,500                    | 2,500                      |
| Building Permits                | 13,050                     | 13,050                   | 12,500                     |
| Animal Licenses                 | 300                        | 300                      | 300                        |
| <b>Intergovernmental</b>        |                            |                          |                            |
| Auto Lieu Tax                   | 80,588                     | 80,588                   | 81,366                     |
| County Library Tax              | 46,000                     | 45,000                   | 47,250                     |
| State Sales Tax                 | 189,368                    | 189,368                  | 195,465                    |
| Urban Revenue Sharing           | 289,513                    | 289,513                  | 397,487                    |
| <b>Charges for services</b>     |                            |                          |                            |
| Fire Inspection Fees            | 100                        | 100                      | 100                        |
| Planing & Zoning Fees           | 300                        | 300                      | 300                        |
| Pool                            | 5,800                      | 5,800                    | 5,800                      |
| Cemetery Plots & Perpetual Care | 3,700                      | 3,700                    | 3,700                      |
| Administration Fee for Landfill | 6,000                      | 6,000                    | 6,000                      |
| <b>Fines and forfeits</b>       |                            |                          |                            |
| Court Fines                     | 100,000                    | 150,000                  | 150,000                    |
| Library Fines                   | 1,500                      | 1,500                    | 1,500                      |
| <b>Interest on investments</b>  |                            |                          |                            |
| Interest Earnings               | 5,000                      | 5,000                    | 5,000                      |
| <b>Contributions</b>            |                            |                          |                            |
| Contributions                   | 500                        |                          | 500                        |
| Fireman Fund                    | 5,000                      | 5,000                    | 6,000                      |
| <b>Miscellaneous</b>            |                            |                          |                            |
| Rent                            | 500                        | 500                      | 500                        |
| Senior Center                   | 24,600                     | 24,600                   | 28,000                     |
| Scales/Corrals                  | 100                        | 100                      | 100                        |
| Safety Fees                     | 38,000                     | 38,000                   | 38,000                     |
| Law Enforcement Fee             | 650                        | 650                      | 650                        |
| Television Fees                 | 13,000                     | 13,000                   | 13,000                     |
| Scrap Metal                     | 1,000                      | 1,000                    | 1,000                      |
| Civic Activities                | 1,500                      | 1,500                    | 1,500                      |
| Sale of Fixed Assets            |                            |                          |                            |
| Misc. Revenue                   | 2,000                      | 2,000                    | 2,000                      |
| Office Fees                     | 100                        | 100                      | 100                        |
| Fredonia Health Center Rent     | 750                        | 750                      | 750                        |
| <b>Total General Fund</b>       | <b>\$ 1,404,919</b>        | <b>\$ 1,563,419</b>      | <b>\$ 1,684,868</b>        |

\* 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**  
**Revenues other than property taxes**  
**Fiscal Year 2024**

| Source of revenues                 | Estimated revenues<br>2023 | Actual revenues*<br>2023 | Estimated revenues<br>2024 |
|------------------------------------|----------------------------|--------------------------|----------------------------|
| <b>Special revenue funds</b>       |                            |                          |                            |
| Highway User Revenue Funds (HURF)  | \$ 182,051                 | \$ 165,000               | \$ 177,583                 |
| Grants                             | 16,600,000                 | 150,000                  | 4,654,000                  |
| <b>Total special revenue funds</b> | <b>\$ 16,782,051</b>       | <b>\$ 315,000</b>        | <b>\$ 4,831,583</b>        |
| <b>Enterprise funds</b>            |                            |                          |                            |
| Water                              | \$ 550,300                 | \$ 455,200               | \$ 470,000                 |
| Wastewater                         | 712,321                    | 185,150                  | 597,585                    |
| Electric                           | 888,000                    | 951,500                  | 893,000                    |
| Sanitation/Landfill                | 136,341                    | 157,467                  | 162,978                    |
| <b>Total enterprise funds</b>      | <b>\$ 2,286,962</b>        | <b>\$ 1,749,317</b>      | <b>\$ 2,123,563</b>        |
| <b>Total all funds</b>             | <b>\$ 20,473,932</b>       | <b>\$ 3,627,736</b>      | <b>\$ 8,640,014</b>        |

\* 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**  
**Other financing sources/(uses) and interfund transfers**  
**Fiscal year 2024**

| <b>Fund</b>                        | <b>Other financing<br/>2024</b> |               | <b>Interfund transfers<br/>2024</b> |              |
|------------------------------------|---------------------------------|---------------|-------------------------------------|--------------|
|                                    | <b>Sources</b>                  | <b>(Uses)</b> | <b>In</b>                           | <b>(Out)</b> |
| <b>General Fund</b>                |                                 |               |                                     |              |
| General Fund                       | \$ _____                        | \$ _____      | \$ _____                            | \$ _____     |
| <b>Total General Fund</b>          | \$ _____                        | \$ _____      | \$ _____                            | \$ _____     |
| <b>Special revenue funds</b>       |                                 |               |                                     |              |
| <b>Total special revenue funds</b> | \$ _____                        | \$ _____      | \$ _____                            | \$ _____     |
| <b>Enterprise funds</b>            |                                 |               |                                     |              |
|                                    | \$ _____                        | \$ _____      | \$ _____                            | \$ _____     |
|                                    | _____                           | _____         | _____                               | _____        |
|                                    | _____                           | _____         | _____                               | _____        |
| <b>Total enterprise funds</b>      | \$ _____                        | \$ _____      | \$ _____                            | \$ _____     |
| <b>Total all funds</b>             | \$ _____                        | \$ _____      | \$ _____                            | \$ _____     |

**Town of Fredonia  
Expenditures/expenses by fund  
Fiscal year 2024**

| Fund/Department                    | Adopted<br>budgeted<br>expenditures/<br>expenses<br>2023 | Expenditure/<br>expense<br>adjustments<br>approved<br>2023 | Actual<br>expenditures/<br>expenses*<br>2023 | Budgeted<br>expenditures/<br>expenses<br>2024 |
|------------------------------------|--|--|--|---|
| <b>General Fund</b>                |  |  |  |   |
| Legislative                        | \$ 45,023  | \$   | \$ 28,423                                    | \$ 26,229                                     |
| Town Clerk                         | 70,376   |  | 76,000                                       | 120,769                                       |
| Town Manager                       | 69,048   |  | 14,800                                       | 6,950   |
| Law Enforcement                    | 493,300  |  | 491,550                                      | 683,671                                       |
| Fire Department                    | 60,000   |  | 83,350                                       | 63,800  |
| Parks & Recreation                 | 76,978   |  | 51,112                                       | 66,543  |
| Town Attorney                      | 50,500   |  | 97,500                                       | 100,000                                       |
| Judicial                           | 162,066  |  | 252,266                                      | 164,022                                       |
| Pool                               | 63,953   |  | 51,700                                       | 64,080  |
| Library                            | 91,372   |  | 89,845                                       | 98,816  |
| Buildings & Grounds                | 107,638  |  | 129,768                                      | 105,880                                       |
| Animal Control                     | 12,449   |  | 17,816                                       |   |
| Building Inspection                | 30,000   |  | 2,000  | 2,000   |
| Senior Citizens                    | 129,943  |  | 127,778                                      | 139,387                                       |
| Television                         | 3,600  |  | 3,600  | 3,600   |
| Community Health Center            | 3,100  |  |  |   |
| Non-Departmental                   | 82,050   |  | 62,000                                       | 55,450  |
| Contingency                        | 1,152,764  |  | 50,000                                       | 969,382                                       |
| <b>Total General Fund</b>          | <b>\$ 2,704,160</b>                                      | <b>\$</b>  | <b>\$ 1,629,508</b>                          | <b>\$ 2,670,579</b>                           |
| <b>Special revenue funds</b>       |  |  |  |   |
| Streets - HURF                     | \$ 182,051   | \$   | \$ 221,035                                   | \$ 369,585                                    |
| Grants                             | 16,600,000   |  | 150,000                                      | 4,661,500                                     |
| <b>Total special revenue funds</b> | <b>\$ 16,782,051</b>                                     | <b>\$</b>  | <b>\$ 371,035</b>                            | <b>\$ 5,031,085</b>                           |
| <b>Enterprise funds</b>            |  |  |  |   |
| Water                              | \$ 550,300   | \$   | \$ 357,926                                   | \$ 550,856                                    |
| Wastewater                         | 1,209,798  |  | 207,666                                      | 1,115,878                                     |
| Electric                           | 1,043,000  |  | 701,909                                      | 1,188,843                                     |
| Sanitation/Landfill                | 136,341  |  | 157,467                                      | 162,978                                       |
| <b>Total enterprise funds</b>      | <b>\$ 2,939,439</b>                                      | <b>\$</b>  | <b>\$ 1,424,968</b>                          | <b>\$ 3,018,555</b>                           |
| <b>Total all funds</b>             | <b>\$ 22,425,650</b>                                     | <b>\$</b>  | <b>\$ 3,425,511</b>                          | <b>\$ 10,720,219</b>                          |

\* 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**  
**Full-time employees and personnel compensation**  
**Fiscal year 2024**

| Fund                               | Full-time equivalent (FTE) | Employee salaries and hourly costs | Retirement costs         | Healthcare costs         | Other benefit costs     | Total estimated personnel compensation |
|------------------------------------|----------------------------|------------------------------------|--------------------------|--------------------------|-------------------------|--|
|                                    | 2024                       | 2024                               | 2024                     | 2024                     | 2024                    | 2024                                   |
| <b>General Fund</b>                | 10.53                      | \$ 613,459                         | \$ 130,180               | \$ 44,860                | \$ 22,121               | \$ 810,620                             |
| <b>Special revenue funds</b>       |                            |                                    |                          |                          |                         |  |
| Streets HURF                       | 1.07                       | \$ 49,282                          | \$ 9,827                 | \$ 11,769                | \$ 4,707                | \$ 75,585                              |
| <b>Total special revenue funds</b> | <u>1.07</u>                | <u>\$ 49,282</u>                   | <u>\$ 9,827</u>          | <u>\$ 11,769</u>         | <u>\$ 4,707</u>         | <u>\$ 75,585</u>                       |
| <b>Enterprise funds</b>            |                            |                                    |                          |                          |                         |  |
| Water                              | 1.70                       | \$ 88,639                          | \$ 17,673                | \$ 23,600                | \$ 1,904                | \$ 131,816                             |
| Wastewater                         | 1.35                       | 68,687                             | 13,695                   | 14,155                   | 991                     | 97,528                                 |
| Electric                           | 2.38                       | 126,779                            | 25,281                   | 29,199                   | 2,184                   | 183,443                                |
| Sanitation/Landfill                | 0.35                       | 12,537                             | 2,500                    |                          | 741                     | 15,778                                 |
| <b>Total enterprise funds</b>      | <u>5.78</u>                | <u>\$ 296,642</u>                  | <u>\$ 59,149</u>         | <u>\$ 66,954</u>         | <u>\$ 5,820</u>         | <u>\$ 428,565</u>                      |
| <b>Total all funds</b>             | <u><u>17.38</u></u>        | <u><u>\$ 959,383</u></u>           | <u><u>\$ 199,156</u></u> | <u><u>\$ 123,583</u></u> | <u><u>\$ 32,648</u></u> | <u><u>\$ 1,314,770</u></u>             |