

Tentative Budget Adopted July 12, 2022
by Fredonia Town Council

Official Budget Forms

Town of Fredonia

Fiscal year 2023

Town of Fredonia

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Town of Fredonia
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2023

Fiscal year	S c h		Funds			
			General Fund	Special Revenue Fund	Enterprise Funds Available	Total all funds
2022	E	1	3,127,881	17,101,662	2,003,917	22,233,460
2022	E	2	1,463,850	454,461	2,003,917	3,922,228
2023		3	1,727,070	0	3,204,617	4,931,687
2023	B	4	0			0
2023	B	5				0
2023	C	6	1,383,619	16,882,051	2,286,962	20,552,632
2023	D	7	0	0	0	0
2023	D	8	0	0	0	0
2023	D	9	0	0	427,829	427,829
2023	D	10	427,829	0	0	427,829
2023						
						0
					2,987,019	2,987,019
						0
						0
2023		12	2,682,860	16,882,051	2,932,389	22,497,300
2023	E	13	2,682,860	16,882,051	2,932,389	22,497,300

Expenditure limitation comparison

	2022	2023
1 Budgeted expenditures/expenses	\$ 22,233,460	\$ 22,497,300
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	22,233,460	22,497,300
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 22,233,460	\$ 22,497,300
6 EEC expenditure limitation	\$ 22,233,460	\$ 22,497,300

x 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).

Town of Fredonia
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
General Fund			
Local taxes			
City Sales Taxes	\$ 520,000	\$ 520,000	\$ 550,000
Franchise Fees	2,742	2,742	3,500
Licenses and permits			
Business Licenses	3,200	3,200	2,500
Building Permits	15,000	15,000	13,000
Animal Licenses	300	300	300
Intergovernmental			
Auto Lieu Tax	68,052	68,928	80,588
County Library Tax	45,000	45,000	45,000
State Sales Tax	150,409	157,037	189,368
Urban Revenue Sharing	195,714	197,825	289,513
ARPA Funds	427,829	427,829	
Charges for services			
Fire Inspection Fees	102	102	100
Planing & Zoning Fees	306	306	300
Pool	6,120	6,120	5,800
Cemetary Plots & Perpetual Care	3,570	3,570	3,600
Administration Fee for Landfill	6,120	6,120	6,000
Fines and forfeits			
Court Fines	97,000	97,000	100,000
Library Fines	1,500	1,500	1,500
Interest on investments			
Interest Earnings	12,000	12,000	5,000
Contributions			
Contributions	500	500	500
Fireman Fund	5,100	5,100	5,000
Miscellaneous			
Rent	1,000	1,000	500
Senior Center	23,052	21,420	24,500
Scales/Corrals	102	102	100
Safety Fees	38,760	38,760	38,000
Law Enforcement Fee	612	612	600
Television Fees	13,260	13,260	13,000
Scrap Metal	1,020	1,020	1,000
Civic Activities	1,300	1,300	1,500
Sale of Fixed Assets	10,000	10,000	
Misc. Revenue	2,000	2,000	2,000
Office Fees	1,000	1,000	100
Fredonia Health Center Rent	300	300	750
Total General Fund	\$ 1,652,970	\$ 1,660,953	\$ 1,383,619

* 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 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Special revenue funds			
Highway User Revenue Funds (HURF)	\$ 152,129	\$ 155,551	\$ 182,051
Grants	16,703,628	120,000	16,700,000
	<u>\$ 16,855,757</u>	<u>\$ 275,551</u>	<u>\$ 16,882,051</u>
Enterprise funds			
Water	\$ 555,214	\$ 555,214	\$ 550,300
Wastewater	258,582	258,582	712,321
Electric	952,702	952,702	888,000
Sanitation/Landfill	137,419	137,418	136,341
Total enterprise funds	<u>\$ 1,903,917</u>	<u>\$ 1,903,916</u>	<u>\$ 2,286,962</u>
Total all funds	<u>\$ 20,412,644</u>	<u>\$ 3,840,420</u>	<u>\$ 20,552,632</u>

* 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 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
General Fund				
General Fund	\$ _____	\$ _____	\$ _____	\$ 427,829
Total General Fund	\$ _____	\$ _____	\$ _____	\$ 427,829
Special Revenue Funds				
	\$ _____	\$ _____	\$ _____	\$ _____
Total special revenue funds	\$ _____	\$ _____	\$ _____	\$ _____
Enterprise funds				
Wastewater Fund	\$ _____	\$ _____	\$ 427,829	\$ _____
Total enterprise funds	\$ _____	\$ _____	\$ 427,829	\$ _____
Total all funds	\$ _____	\$ _____	\$ 427,829	\$ 427,829

**Town of Fredonia
Expenditures/expenses by fund
Fiscal year 2023**

Fund/Department	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
General Fund				
Legislative	\$ 36,024	\$	\$ 36,024	\$ 45,023
Town Clerk	48,903		48,903	70,121
Town Manager	68,809		66,699	69,048
Law Enforcement	426,523		426,523	493,300
Fire Department	34,500		34,500	60,000
Parks & Recreation	36,344		36,344	76,978
Town Attorney	50,500		50,500	50,500
Judicial	140,166		125,800	162,066
Pool	258,600		258,600	63,953
Library	80,470		80,470	91,372
Buildings & Grounds	90,820		90,820	107,638
Animal Control	11,700		11,700	12,449
Building Inspection	30,000		30,000	30,000
Senior Citizens	126,867		96,867	122,322
Television	3,600		3,600	3,600
Community Health Center	6,200		6,200	3,100
Non-Departmental	60,300		60,300	62,050
Contingency	1,617,555			1,159,340
Total General Fund	\$ 3,127,881	\$	\$ 1,463,850	\$ 2,682,860
Special revenue funds				
Streets - HURF	\$ 398,034	\$	\$ 334,461	\$ 182,051
Grants	16,703,628		120,000	16,700,000
Total special revenue funds	\$ 17,101,662	\$	\$ 454,461	\$ 16,882,051
Enterprise funds				
Water	\$ 555,214	\$	\$ 555,214	\$ 550,300
Wastewater	258,582		258,582	1,207,748
Electric	1,052,703		1,052,703	1,038,000
Sanitation/Landfill	137,418		137,418	136,341
Total enterprise funds	\$ 2,003,917	\$	\$ 2,003,917	\$ 2,932,389
Total all funds	\$ 22,233,460	\$	\$ 3,922,228	\$ 22,497,300

* 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 2023

Fund	Full-time equivalent (FTE) 2023	Employee salaries and hourly costs 2023	Retirement costs 2023	Healthcare costs 2023	Other benefit costs 2023	Total estimated personnel compensation 2023
General Fund	10.04	\$ 523,603	\$ 70,958	\$ 68,199	\$ 59,619	\$ 722,379
Special revenue funds						
HURF	0.93	\$ 40,836	\$ 4,970	\$ 6,418	\$ 7,607	\$ 59,831
Enterprise funds						
Water	1.70	\$ 72,571	\$ 8,832	\$ 17,042	\$ 8,690	\$ 107,135
Sewer	1.53	62,442	7,599	10,484	7,238	87,763
Sanitation/Landfill	0.20	7,004			1,133	8,137
Electric	2.80	124,642	15,169	19,276	13,594	172,681
Total enterprise funds	6.23	\$ 266,659	\$ 31,600	\$ 46,802	\$ 30,655	\$ 375,716
 Total all funds	 17.20	 \$ 831,098	 \$ 107,528	 \$ 121,419	 \$ 97,881	 \$ 1,157,926