## 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

		s	Funds									
Fiscal year		h		General Fund	Special Revenue Fund	Enterprise Funds Available	Total all funds					
yeai			4	General Fund	ruliu	Fullus Available	Total all fullus					
2022	Adopted/adjusted budgeted expenditures/expenses*	Е	-	3,127,881	17,101,662	2,003,917	22,233,460					
2022	Actual expenditures/expenses**	E	2	1,463,850	454,461	2,003,917	3,922,228					
	Beginning fund balance/(deficit) or net position/(deficit)		3			, , .	-,-					
2023	at July 1***		•	1,727,070	0	3,204,617	4,931,687					
2023	Primary property tax levy	В	4	0			0					
2023	Secondary property tax levy	В	5				0					
2023	Estimated revenues other than property taxes	С	6	1,383,619	16,882,051	2,286,962	20,552,632					
2023	Other financing sources	D	7	0	0	0	0					
2023	Other financing (uses)	D	8	0	0	0	0					
2023	Interfund transfers in	D	9	0	0	427,829	427,829					
2023	Interfund Transfers (out)	D	10	427,829	0	0	427,829					
	Line 11: Reduction for fund balance reserved for future			1,			, , , , , , , , , , , , , , , , , , , ,					
2023	budget year expenditures											
	Maintained for future debt retirement						0					
	Maintained for future capital projects		11			2,987,019	2,987,019					
	Maintained for future financial stability						0					
							0					
							0					
2023	Total financial resources available		12	2,682,860	16,882,051	2,932,389	22,497,300					
2023	Budgeted expenditures/expenses	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	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.

<sup>\*</sup> Includes expenditure/expense adjustments approved in the <u>current year</u> from Schedule E.

<sup>\*\*</sup> Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

<sup>\*\*\*</sup> 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	Actual revenues*	Estimated revenues
	2022	2022	2023
eneral 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	.,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

<sup>\*</sup> 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) Grants	\$ \$	152,129 16,703,628 16,855,757	\$	155,551 120,000 275,551	\$	182,051 16,700,000 16,882,051
Enterprise funds						
Water Wastewater Electric	\$	555,214 258,582 952,702	\$	555,214 258,582 952,702	\$	712,321 888,000
Sanitation/Landfill  Total enterprise funds	\$	137,419 1,903,917	\$	137,418 1,903,916	\$	136,341 2,286,962
Total all funds	\$	20,412,644	\$	3,840,420	\$	20,552,632

<sup>\*</sup> 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

		Other final 2023	ncing	 Interfund transfers 2023						
Fund	Sc	ources	(Uses)	ln		(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	-				ı			
Legislative	\$	36,024	\$		Ф	36,024	\$	45,023
Town Clerk	Ψ	48,903	Ψ		Ψ	48,903	Ψ	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	Ψ_	258,582	Ψ		Ψ	258,582	Ψ.	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
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<sup>\*</sup> 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		Retirement costs 2023		Healthcare costs		Other benefit costs 2023		Total estimated personnel compensation 2023
General Fund		Φ.		ሰ ተ		· ·		<b>ф</b>		<b>ф</b>	
General Fund	10.04	Φ_	523,603	Ф	70,958	Φ.	68,199	Ф	59,619	Φ_	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