

Official Budget Forms

Town of Fredonia

Fiscal year 2025

Town of Fredonia

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Fiscal year 2025

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Town of Fredonia
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2025

Fiscal year	S c h		Funds			
			General Fund	Special Revenue Fund	Enterprise Funds Available	Total all funds
2024	E	1	2,790,692	4,907,085	3,036,705	10,734,482
2024	E	2	1,870,536	330,100	1,542,699	3,743,335
2025		3	1,577,122	850,924	3,641,211	6,069,257
2025	B	4	0			0
2025	B	5	0			0
2025	C	6	1,711,934	4,704,022	2,120,363	8,536,319
2025	D	7	0	0	0	0
2025	D	8	0	0	0	0
2025	D	9	0	0	0	0
2025	D	10	0	0	0	0
2025						
2025					2,594,222	2,594,222
						0
		11		646,790		646,790
						0
						0
2025		12	3,289,056	4,908,156	3,167,352	11,364,564
2025	E	13	3,289,056	4,908,156	3,167,352	11,364,564

Expenditure limitation comparison		2024	2025
1	Budgeted expenditures/expenses	\$ 10,734,482	\$ 11,364,564
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	10,734,482	11,364,564
4	Less: estimated exclusions		
5	Amount subject to the expenditure limitation	\$ 10,734,482	\$ 11,364,564
6	EEC expenditure limitation or voter-approved alternative expenditure limitation	\$ 10,734,482	\$ 11,364,564

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 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
General Fund			
Local taxes			
City Sales Taxes	\$ 680,000	\$ 680,000	\$ 680,000
Franchise Fees	3,500	3,500	3,500
Licenses and permits			
Business Licenses	2,500	2,500	4,500
Building Permits	12,500	13,050	22,000
Animal Licenses	300	300	300
Intergovernmental			
Auto Lieu Tax	81,366	80,588	78,811
County Library Tax	47,250	45,000	47,250
State Sales Tax	195,465	189,368	196,791
Urban Revenue Sharing	397,487	289,513	319,077
Charges for services			
Fire Inspection Fees	100	100	100
Fire Dept Charges			3,850
Planing & Zoning Fees	300	300	300
Pool	5,800	5,800	5,000
Cemetary Plots & Perpetual Care	3,700	3,700	3,000
Administration Fee for Landfill	6,000	6,000	6,000
Fines and forfeits			
Court Fines	150,000	150,000	200,000
Court Fees			7,000
Library Fines	1,500	1,500	1,500
Interest on investments			
Interest Earnings	5,000	5,000	20,000
Contributions			
Contributions	500		
Fireman Fund	6,000	5,000	10,000
Miscellaneous			
Rent	500	500	200
Senior Center	28,000	24,600	34,000
Scales/Corrals	100	100	100
Safety Fees	38,000	38,000	38,000
Law Enforcement Fee	650	650	700
Television Fees	13,000	13,000	13,000
Scrap Metal	1,000	1,000	1,000
Civic Activities	1,500	1,500	2,000
Sale of Fixed Assets			
Rents and concessions			200
Misc. Revenue	2,000	2,000	9,655
Office Fees	100	100	100
Fredonia Health Center Rent	750	750	4,000
Total General Fund	\$ 1,684,868	\$ 1,563,419	\$ 1,711,934

* 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 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Special revenue funds			
Highway User Revenue Funds (HURF)	\$ 177,583	\$ 165,000	\$ 174,022
Grants	4,654,000	150,000	4,530,000
Total special revenue funds	\$ 4,831,583	\$ 315,000	\$ 4,704,022
Enterprise funds			
Water	\$ 470,000	\$ 455,200	\$ 451,000
Wastewater	597,585	185,150	598,385
Electric	893,000	951,500	908,000
Sanitation/Landfill	162,978	157,467	162,978
Total enterprise funds	\$ 2,123,563	\$ 1,749,317	\$ 2,120,363
Total all funds	\$ 8,640,014	\$ 3,627,736	\$ 8,536,319

* 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 2025

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)
General Fund				
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
Total General Fund	\$ _____	\$ _____	\$ _____	\$ _____
Special revenue funds				
Total special revenue funds	\$ _____	\$ _____	\$ _____	\$ _____
Enterprise funds				
	\$ _____	\$ _____	\$ _____	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total enterprise funds	\$ _____	\$ _____	\$ _____	\$ _____
Total all funds	\$ _____	\$ _____	\$ _____	\$ _____

**Town of Fredonia
Expenditures/expenses by fund
Fiscal year 2025**

Fund/Department	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
General Fund				
Legislative	\$ 26,229	\$	\$ 16,289	\$ 9,054
Town Clerk	120,769		86,668	132,943
Town Manager	6,950			
Law Enforcement	683,671		936,890	1,035,960
Fire Department	63,800		31,240	38,800
Parks & Recreation	84,543		86,000	112,916
Town Attorney	100,000		92,000	100,000
Judicial	135,022		154,400	236,515
Pool	64,080		57,100	75,115
Library	98,816		80,649	98,965
Buildings & Grounds	105,880		135,000	113,891
Building Inspection	2,000		20,000	22,000
Senior Citizens	142,387		120,350	158,143
Television	3,600		3,600	3,600
Non-Departmental	55,450		38,350	67,250
Contingency	1,097,495		12,000	1,083,904
Total General Fund	\$ 2,790,692	\$	\$ 1,870,536	\$ 3,289,056
Special revenue funds				
Streets - HURF	\$ 369,585	\$	\$ 165,100	\$ 378,156
Grants	4,537,500		165,000	4,530,000
Total special revenue funds	\$ 4,907,085	\$	\$ 330,100	\$ 4,908,156
Enterprise funds				
Water	\$ 550,856	\$	\$ 367,146	\$ 545,336
Wastewater	1,115,878		193,864	1,146,819
Electric	1,206,993		814,989	1,314,757
Sanitation/Landfill	162,978		166,700	160,440
Total enterprise funds	\$ 3,036,705	\$	\$ 1,542,699	\$ 3,167,352
Total all funds	\$ 10,734,482	\$	\$ 3,743,335	\$ 11,364,564

* 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 2025

Fund	Full-time equivalent (FTE) 2025	Employee salaries and hourly costs 2025	Retirement costs 2025	Healthcare costs 2025	Other benefit costs 2025	Total estimated personnel compensation 2025
General Fund	13.23	\$ 724,929	\$ 118,955	\$ 80,090	\$ 25,656	\$ 949,630
Special revenue funds						
Streets HURF	1.07	\$ 58,225	\$ 11,598	\$ 15,496	\$ 5,665	\$ 90,984
Total special revenue funds	1.07	\$ 58,225	\$ 11,598	\$ 15,496	\$ 5,665	\$ 90,984
Enterprise funds						
Water	1.97	\$ 102,572	\$ 20,433	\$ 37,282	\$ 1,872	\$ 162,159
Wastewater	1.65	88,205	17,571	27,322	1,090	134,188
Electric	2.71	132,846	26,463	46,232	2,349	207,890
Sanitation/Landfill	0.35	11,648	891		702	13,241
Total enterprise funds	6.68	\$ 335,271	\$ 65,358	\$ 110,836	\$ 6,013	\$ 517,478
Total all funds	<u>20.98</u>	<u>\$ 1,118,425</u>	<u>\$ 195,911</u>	<u>\$ 206,422</u>	<u>\$ 37,334</u>	<u>\$ 1,558,092</u>