TOWN OF FREDONIA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2016

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2015	ACTUAL EXPENDITURES/ EXPENSES** 2015	FUND BALANCE/ NET POSITION*** July 1, 2015**	PROPERTY TAX REVENUES 2016	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2016	OTHER FINANCING 2016		INTERFUND TRANSFERS 2016		TOTAL FINANCIAL RESOURCES AVAILABLE 2016	BUDGETED EXPENDITURES/ EXPENSES 2016
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	$ 843,839	$ 816,183	$	Primary: $	$ 899,798	$	$	$	$	$ 899,798	$ 899,798
2. Special Revenue Funds	3,381,448	1,050,907		Secondary:	7,903,882					7,903,882	7,903,882
3. Debt Service Funds Available											
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds											
6. Capital Projects Funds											
7. Permanent Funds											
8. Enterprise Funds Available	1,354,283	1,259,635			1,346,850					1,346,850	1,346,850
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	1,354,283	1,259,635			1,346,850					1,346,850	1,346,850
11. Internal Service Funds											
12. TOTAL ALL FUNDS	$ 5,579,570	$ 3,126,725	$	$	$ 10,150,530	$	$	$	$	$ 10,150,530	$ 10,150,530

EXPENDITURE LIMITATION COMPARISON	2015	2016
1. Budgeted expenditures/expenses	$ 5,579,570	$ 10,150,530
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	5,579,570	10,150,530
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	$ 5,579,570	$ 10,150,530
6. EEC or voter-approved alternative expenditure limitation	$ 5,918,038	$ 5,918,038

[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 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 in this column 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
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
GENERAL FUND			
Local taxes			
City Sales Tax	$ 320,000	$ 320,000	$ 320,000
Auto Lieu Tax	50,000	55,000	52,000
Library Tax	16,400	16,400	23,400
State Sales Tax	110,000	128,000	120,000
Licenses and permits			
Business Licenses and permits	2,300	3,134	2,800
Building Permits	2,500	6,365	2,500
Animal Control	500	485	450
Intergovernmental			
Urban Sharing	165,000	181,584	180,000
Charges for services			
Planning andn Zoning Fees	200	200	200
Pool	5,000	8,350	7,000
Sale of Cemetery Plots	1,000	2,990	1,000
Administrative Fee from landfill	6,000	6,000	6,000
Fines and forfeits			
Pines and Forfeitures	50,000	41,472	38,000
Court Bonds Collected	5,000	1,550	
Library Fines	1,200	1,345	1,200
Court Fees-Local	100		100
Miscellaneous			
Interest Earnings	1,500	244	260
Rents and Concessions	400	542	400
Fredonia Health Center Rent	9,800	7,386	
Senior Citizens	17,500	22,500	20,000
Senior Center Board Contributions	300	2,979	300
Fireman Fund Contributions	2,500	3,023	3,000
Cemetery Contributions	500		500
Scales/Corrals	300	966	300
Safety Fees	36,000	36,339	36,000
Police Reports	400	282	250
Cellular Tower lease fees	2,500	2,500	2,500
Television Fees	11,000	10,549	10,500
Franchise Fees	2,688	2,688	2,688
Contributions			
Voluntary contributions	250	428	250
Other Revenue			
Civic Activities	1,500	3,066	1,500
Welcome Center Donations			
Sale Fixed Assets	1,000	10,300	61,000
Other	10,000	87	200
Prior Fund Balance	10,001	10,001	5,500
Library Grants	500		
Total General Fund	$ 843,839	$ 886,755	$ 899,798

* 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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
SPECIAL REVENUE FUNDS			
Highway User Revenue Funds	$ 120,000	$ 135,817	$ 135,000
Unappropriated HURF Balance	87,751	87,751	19,700
	$ 207,751	$ 223,568	$ 154,700
	$	$	$
	$	$	$
Intergovernmental Revenue			
Title III & XX	$ 18,000	$ 23,377	$ 22,000
Library grant	50,074	55,823	50,574
JCEF Local			10
FTG-Fill in the Gap		332	300
Police Safety Equipment	14,323	14,173	$
Park and Rec	6,500	9,025	11,525
Fire Dept. Non-Jurisdiction	10,000	5,575	10,000
NRCS Grant	$ 1,000,000	$ 750,000	$ 5,578,000
Other Grants	1,994,000		2,000,000
Unappropriated Shooting Range	20,000	18,950	19,323
Backwash Basin Grant	19,000	10,952	19,000
Unappropriated Court Funds	$ 1,300	$	$ 1,300
Walmart Grant	2,500	2,150	2,150
FEMA Grant	$ 25,000	$	$ 25,000
GOHS Grant	5,000		5,000
CDBG Kitchen Renovation	5,000		5,000
	$ 3,170,697	$ 890,357	$ 7,749,182
Interest Income	$ 2,000	$	$
Senior Center Board Contribution	1,000		
	$ 3,000	$	$
	$	$	$
	$	$	$
	$	$	$
Total Special Revenue Funds	$ 3,381,448	$ 1,128,098	$ 7,903,882

* 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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
PERMANENT FUNDS			
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
Total Permanent Funds	$	$	$
ENTERPRISE FUNDS			
Water Fund	$ 413,000	$ 414,279	$ 408,850
Wastewater Fund	185,000	186,248	183,000
Electric Fund	636,283	648,154	630,000
Landfill	120,000	126,500	125,000
	$ 1,354,283	$ 1,375,181	$ 1,346,850
	$	$	$
	$	$	$
	$	$	$
	$	$	$
Total Enterprise Funds	$ 1,354,283	$ 1,375,181	$ 1,346,850

TOWN OF FREDONIA
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
INTERNAL SERVICE FUNDS			
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
Total Internal Service Funds	$	$	$
TOTAL ALL FUNDS	$ 5,579,570	$ 3,390,034	$ 10,150,530

* 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
Expenditures/Expenses by Fund
Fiscal Year 2016

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
GENERAL FUND				
Legislative	$ 20,214	$	$ 18,000	$ 19,691
Judicial	67,205		64,500	65,120
Professional Fees	50,000		53,000	50,000
Clerk	66,620		60,000	70,244
Non-departmental	74,400		70,000	75,728
Building and Grounds	58,200		50,000	56,190
Law Enforcement	257,950		264,000	261,900
Fire department	31,950		25,000	32,150
Building Inspection	4,350		7,260	4,350
Parks and Recreation	21,500		29,000	21,500
Pool	43,600		41,000	43,600
Library	58,700		56,000	56,125
Senior Citizens	78,550		69,000	74,600
Television	3,600		7,200	3,600
Community Health Center	4,000		323	2,000
Museum	3,000		1,900	63,000
Total General Fund	$ 843,839	$	$ 816,183	$ 899,798
SPECIAL REVENUE FUNDS				
Hurf	$ 207,751	$	$ 206,000	$ 154,700
Department 40	16,323		14,965	
Department 43	69,074		41,000	69,574
Department 49	7,500		3,700	11,525
Department 50	3,080,800		785,242	7,668,083
Total Special Revenue Funds	$ 3,381,448	$	$ 1,050,907	$ 7,903,882
DEBT SERVICE FUNDS				
	$	$	$	$
Total Debt Service Funds	$	$	$	$
CAPITAL PROJECTS FUNDS				
	$	$	$	$
Total Capital Projects Funds	$	$	$	$
PERMANENT FUNDS				
	$	$	$	$
Total Permanent Funds	$	$	$	$
ENTERPRISE FUNDS				
Water	$ 413,000	$	$ 380,000	$ 408,850
Wastewater	185,000		148,831	183,000
Electric	636,283		605,000	630,000
Landfill	120,000		125,804	125,000
Total Enterprise Funds	$ 1,354,283	$	$ 1,259,635	$ 1,346,850
INTERNAL SERVICE FUNDS				
	$	$	$	$
Total Internal Service Funds	$	$	$	$
TOTAL ALL FUNDS	$ 5,579,570	$	$ 3,126,725	$ 10,150,530

* 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 2016

FUND	Full-Time Equivalent (FTE) 2016	Employee Salaries and Hourly Costs 2016	Retirement Costs 2016	Healthcare Costs 2016	Other Benefit Costs 2016	Total Estimated Personnel Compensation 2016
GENERAL FUND	20	$ 304,750	$ 31,000	$ 69,180	$	= $ 404,930
SPECIAL REVENUE FUNDS						
		$	$	$	$	= $
Total Special Revenue Funds		$	$	$	$	= $
DEBT SERVICE FUNDS						
		$	$	$	$	= $
Total Debt Service Funds		$	$	$	$	= $
CAPITAL PROJECTS FUNDS						
		$	$	$	$	= $
Total Capital Projects Funds		$	$	$	$	= $
PERMANENT FUNDS						
		$	$	$	$	= $
Total Permanent Funds		$	$	$	$	= $
ENTERPRISE FUNDS						
Water	1	$ 64,000	$ 7,290	$ 29,760	$	= $ 101,050
Wastewater	1	27,200	3,060	12,753		43,013
Electric	1	185,000	11,845	47,823		244,668
Landfill	1	37,595	3,491	13,010		54,096
Total Enterprise Funds	4	$ 286,595	$ 25,686	$ 90,593	$	= $ 442,827
TOTAL ALL FUNDS	24	$ 591,345	$ 56,686	$ 159,773	$	= $ 847,757