

Official Budget Forms

Town of Fredonia

Fiscal year 2026

Town of Fredonia

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Fiscal year 2026

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Town of Fredonia
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2026

Fiscal year	S c h		Funds			
			General Fund	Special Revenue Fund	Enterprise Funds Available	Total all funds
2025	E	1	3,289,056	3,908,156	3,167,352	10,364,564
2025	E	2	2,064,661	537,420	2,417,610	5,019,691
2026		3	1,671,136	773,297	3,329,791	5,774,224
2026	B	4	0			0
2026	B	5	0			0
2026	C	6	1,887,246	3,714,143	2,960,838	8,562,227
2026	D	7	0	0	0	0
2026	D	8	0	0	0	0
2026	D	9	0	0	0	0
2026	D	10	0	0	0	0
2026						
2026		11		773,297		773,297
					2,429,985	2,429,985
					500,000	500,000
						0
						0
2026		12	3,558,382	3,714,143	3,360,644	10,633,169
2026	E	13	3,558,382	3,714,143	3,360,644	10,633,169

Expenditure limitation comparison

	2025	2026
1 Budgeted expenditures/expenses	\$ 10,364,564	\$ 10,633,169
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	10,364,564	10,633,169
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 10,364,564	\$ 10,633,169
6 EEC expenditure limitation or voter-approved alternative expenditure limitation	\$ 10,720,393	\$ 11,258,153

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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Local taxes			
City Sales Taxes	\$ 680,000	\$ 800,000	\$ 780,000
Franchise Fees	2,700	5,400	2,700
Licenses and permits			
Business Licenses	4,500	4,500	4,500
Building Permits	22,000	25,000	22,000
Animal Licenses	300	350	300
Intergovernmental			
Auto Lieu Tax	78,811	78,811	83,493
County Library Tax	47,250	52,500	52,500
State Sales Tax	196,791	196,791	200,697
Urban Revenue Sharing	319,077	319,077	298,471
Charges for services			
Fire Inspection Fees	100	1,400	100
Fire Dept Charges	3,850	3,850	3,850
Planing & Zoning Fees	300	200	300
Pool	5,000	5,600	5,000
Cemetary Plots & Perpetual Care	3,000	3,350	3,500
Administration Fee for Landfill	6,000	6,000	6,000
Fines and forfeits			
Court Fines	200,000	230,000	220,000
Court Fees	7,000	7,000	7,000
Library Fines	1,500	1,500	1,500
Interest on investments			
Interest Earnings	20,000	100,000	75,000
Contributions			
Fireman Fund	10,000	10,000	10,000
Miscellaneous			
Senior Center	34,000	40,500	41,000
Scales/Corrals	100		100
Safety Fees	38,000	31,000	38,000
Law Enforcement Fee	700	7,700	700
Television Fees	13,000	10,000	13,000
Scrap Metal	1,000	201	1,000
Civic Activities	2,000	2,000	4,000
Sale of Fixed Assets			
Rents and concessions	200	900	750
Misc. Revenue	10,605	16,904	10,635
Office Fees	150	150	150
Fredonia Health Center Rent	4,000	1,000	1,000
Total General Fund	\$ 1,711,934	\$ 1,961,684	\$ 1,887,246

* 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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Special revenue funds			
Highway User Revenue Funds (HURF)	\$ 174,022	\$ 174,880	\$ 184,143
Grants	3,530,000	165,000	3,530,000
Total special revenue funds	\$ 3,704,022	\$ 339,880	\$ 3,714,143
Enterprise funds			
Water	\$ 451,000	\$ 454,380	\$ 451,000
Wastewater	598,385	600,160	1,386,000
Electric	908,000	1,034,700	958,000
Sanitation/Landfill	162,978	166,700	165,838
Total enterprise funds	\$ 2,120,363	\$ 2,255,940	\$ 2,960,838
Total all funds	\$ 7,536,319	\$ 4,557,504	\$ 8,562,227

* 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 2026

Fund	Other financing 2026		Interfund transfers 2026	
	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 2026**

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
General Fund				
Legislative	\$ 9,054	\$	\$ 7,275	\$ 8,275
Town Clerk	132,943		132,688	171,994
Law Enforcement	1,035,960		936,092	999,000
Fire Department	38,800		34,910	289,700
Parks & Recreation	112,916		94,300	94,075
Town Attorney	100,000		93,000	100,000
Judicial	236,515		236,515	320,460
Pool	75,115		57,100	65,282
Library	98,965		104,149	80,818
Buildings & Grounds	113,891		128,569	122,652
Building Inspection	22,000		25,000	27,000
Senior Citizens	158,143		157,363	199,455
Television	3,600		3,600	3,600
Non-Departmental	67,250		54,100	79,400
Contingency	1,083,904			996,671
Total General Fund	\$ 3,289,056	\$	\$ 2,064,661	\$ 3,558,382
Special revenue funds				
Streets - HURF	\$ 378,156	\$	\$ 372,420	\$ 184,143
Grants	3,530,000		165,000	3,530,000
Total special revenue funds	\$ 3,908,156	\$	\$ 537,420	\$ 3,714,143
Enterprise funds				
Water	\$ 545,336	\$	\$ 367,146	\$ 491,893
Wastewater	1,146,819		978,864	1,536,512
Electric	1,314,757		904,900	1,166,401
Sanitation/Landfill	160,440		166,700	165,838
Total enterprise funds	\$ 3,167,352	\$	\$ 2,417,610	\$ 3,360,644
Total all funds	\$ 10,364,564	\$	\$ 5,019,691	\$ 10,633,169

* 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 2026

Fund	Full-time equivalent (FTE) 2026	Employee salaries and hourly costs 2026	Retirement costs 2026	Healthcare costs 2026	Other benefit costs 2026	Total estimated personnel compensation 2026
General Fund	12.73	\$ 843,657	\$ 126,944	\$ 93,437	\$ 31,974	\$ 1,096,012
Special revenue funds						
Streets HURF	1.07	\$ 61,054	\$ 11,996	\$ 16,874	\$ 5,941	\$ 95,865
Total special revenue funds	1.07	\$ 61,054	\$ 11,996	\$ 16,874	\$ 5,941	\$ 95,865
Enterprise funds						
Water	1.97	\$ 89,604	\$ 17,608	\$ 40,600	\$ 1,872	\$ 149,684
Wastewater	1.65	74,980	14,734	29,751	1,083	120,548
Electric	3.71	165,762	32,572	58,885	3,982	261,201
Sanitation/Landfill	0.35	11,997	918		723	13,638
Total enterprise funds	7.68	\$ 342,343	\$ 65,832	\$ 129,236	\$ 7,660	\$ 545,071
Total all funds	21.48	\$ 1,247,054	\$ 204,772	\$ 239,547	\$ 45,575	\$ 1,736,948