



VILLAGE OF FREDONIA

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ANNUAL BUDGET

2023



Village of Fredonia, WI
242 Fredonia Ave. Fredonia, WI 53021
village.fredonia.wi.us

Prepared by

Christophe E. Jenkins
Village Administrator

Melissa Depies
Village Clerk/Treasurer



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Board of Trustees 2022-23

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Village President

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Trustee **Dan Gehrke**

Trustee **Joshua Haas**

Trustee **John Long**

Trustee **Bill McLarty**

Trustee **Bruce Paape**

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Christophe E. Jenkins

Village Administrator

Shelly Alioto

AEMT

Mike Davel

Head Marshal

Melissa Depies

Village Clerk/Treasurer

John Derler

Building Inspector Residential

Brandon Heinen

Crewperson - Water

Roger Kison

Building Inspector Commercial

Mike Kroeger

Crewperson - Sewer

Rick Rabuck

Crewperson

John Thill

Electrical Inspector Commercial

Brian Weyker

Fire Chief

Marshal's Office:

Craig Czarnecki, Matt Haas, Ryan Hurda, Eric Leet, Kris Martin, Santino Valente, Doug Wilde, Dan Wolff

Fire Department:

Dan Aikens, Matt Baldwin, Mike Benson, Ryan Bublitz, Pat Buechler, Andrew Burmesch, Tim Burmesch, Trevor Cary, Bill Courtright, Dan Delleree, Jerry Dimmer, Mark Edbauer, Cindy Guzikowski, Kelli Jung, Chris Kuntsmann, John Lemke, Priscilla Lemke, Shawn Morgan, Brian Neuman, Andy Paulus, Eric Paulus, Lisa Pawling, Carsten Pojar, Nathan Rausch, Greg Schils, Ken Schneider, Lawrence Schneider, Brian Schommer, Dan Schommer, John Schommer, Ken Schneider, Lawrence Schneider, Josh Schultz, Kyle Steffen, Mike Tesker, Randi Todorov, Michele Wester

ADMINISTRATIVE SUMMARY

To Village President Donald Dohrwardt, Village Board of Trustees, and Village Residents,

It is my privilege to present to you the Village of Fredonia Operating Budget for the Fiscal Year beginning January 1, 2023, through December 31, 2023. The 2023 Budget reflects the Village's ongoing desire to provide a safe and secure community, strong infrastructure, and a sense of community for all to enjoy. The budget is balanced and meets the parameters of the financial policies and guidelines set forth by the Village Board.

2022 Challenges & Achievements

The 2022 Tax Levy remained stable from the previous year, and intergovernmental revenues remained steady as well. The second round of American Rescue Plan Act (ARPA) funding was deposited resulting in the completion of payments of \$235,818. The Village Board have assigned these funds as lost revenues and are currently in discussions for the best utilization of these funds moving forward.

The new industrial park in TID #3 got off to a fabulous start. One anchor tenant was acquired with others in the pipeline set to close. The benefit of these developments will help to pay for infrastructure work in the district and provide larger tax increment for the village overall.

North Wilson Street saw completion after a 2-year project despite an initial delay, and continued investment and planning for long-term capital improvement projects is in the works – specifically on the culverts at Meadowbrook and Wheeler.

The Village held the second “Fun Before the 4th” event that brought in neighbors and visitors to the village to celebrate and form a sense of community. Based off these efforts, future events may be planned to continue building excitement and fun for all to enjoy.

The Village was not without some challenges in 2022 – funding remains difficult to obtain for infrastructure projects, the summer parks program remains unstable due to training and organization that needs to be built, and vacancies that either remained unfilled or open in Q4 caused extra workload for those on staff.

Overall, the Village continued to make strides in 2022, despite some challenges to enhance a sense of community, uphold a safe and healthy way of living, maintain our infrastructure, and do so while maintaining efficient and effective day-to-day services. It was done with a level amount of property taxes and aids, and without incurring additional unplanned debt.

VILLAGE OF FREDONIA ~ 2023 Operating Budget

2023 Revenues & Expenditures

The 2023 budget reflects an overall increase in net income when looking at revenues to expenditures compared to the 2022 budget, primarily due to increased revenues on the overall tax levy.

In terms of expenditures, the overall costs of operating our government including payroll, maintenance, public safety, and public works has increased by 14% to capture the increase in tax levy and reorganization of budgeted line items.

Budget Highlights – General Fund

- 1% revenue increase, \$5,544.00, to the village-portion of the property tax levy, which reflects a slight increase of the allowable amount under state law based on net new construction in the village in 2022, and less items being specially assessed to property owners
- Additional \$169,364 of principal and interest debt payments added to debt-on-levy
- 0% change in Intergovernmental Revenues received from the State
- 21% revenue decrease in Licenses and Permits to reflect actuals
- 59% revenue increase in Fines, Forfeits and Penalties
- 65% revenue increase in Miscellaneous Revenues
- 45% expense increase in Principal and Interest payments for Debt Obligation Payments
- 7% expense increase in General Government operations
- 56% expense increase in Payroll Expenses to reflect additional hiring, new roles, and wage increases based on a forthcoming market analysis
- 20% expense decrease in Marshal's Office due to less building maintenance costs
- ~\$153k payment to Water Utility for Hydrant Rental
- ~\$22k payment to Water Utility to balance Water Utility Fund
- ~\$185k payment to Fire Department to balance Fire Dept Fund
- ~\$100k held in Contingency (for Emergencies)

Budget Highlights – Fire Department

- Many line items moved from outside funds into the Fire Dept
- A ~\$174k general fund transfer to balance Fire Dept
- Increases in maintenance and utilities for station
- Overall, 10% increase in expenses from 2022 to 2023

VILLAGE OF FREDONIA ~ 2023 Operating Budget

Budget Highlights – Sewer Utility

- Utility revenues remain virtually unchanged
- 60% decrease in expenses for miscellaneous repairs
- Overall, 1% decrease in expenses from 2022 to 2023

Budget Highlights – Water Utility

- 10% revenue decrease capturing conservative estimates on fees and interest
- A ~\$22k general fund transfer to balance utility
- \$93k in Capital Improvements to Water Utility
- Repair and Supply Items brought down to reflect actuals
- Overall, 26% increase in expenses from 2022 to 2023

Budget Highlights – TID #3

- First year generating positive increment and interest - ~\$19k
- First year making both principal and interest payments of ~\$120k
- Utilizing general fund cash to balance

Budget Highlights – Capital Improvement Plan

- \$12,000 for Lawnmower attachments for Parks
- \$75,000 for Culvert Replacement Project on Meadowbrook/Wheeler
- \$20,000 for a Frame Repair on the 1997 GMC Lift Truck
- \$35,000 for the Upgrade to the Ferric System
- \$10,000 for a Sewer Vacuum Replacement for the Sewer Utility
- \$15,000 for new Meters for the Water Utility
- \$23,000 for new Overflow at Village Hall for Water Utility
- \$55,000 for a Well & Booster Pump Upgrade at Well 1 for Water Utility

Budget Highlights – Reserves & Intergovernmental Transfers

- Investing \$100,000 into LGIP “Reserve Fund” as contingency
- Investing \$97,242 into Sewer Depreciation
- Transfer of \$22,465 to Water Utility
- Transfer of \$184,915 to Fire Department

VILLAGE OF FREDONIA ~ 2023 Operating Budget

The Assessed Value of the entire village for 2023 is \$179,590,823. The allowable tax levy determined by the State of Wisconsin is set at: \$858,409, plus a debt obligation payment of \$251,393. This makes the total tax levy for the municipality \$1,109,802. Dividing this levy amongst the assessed value of the village places the Village of Fredonia tax rate at \$6.52 per \$1,000 of assessed value. This is a \$1.31 increase from the prior year's rate.

In closing, the proposed 2023 budget effectively supports the Village of Fredonia's overarching goals and priorities. The budget allows the village to continue to provide essential services at a modest tax rate for the residents of Fredonia. The budget would not be possible without the efforts of staff, Finance Chair Rick Abegglen; and Village President Don Dohrwardt and Board.

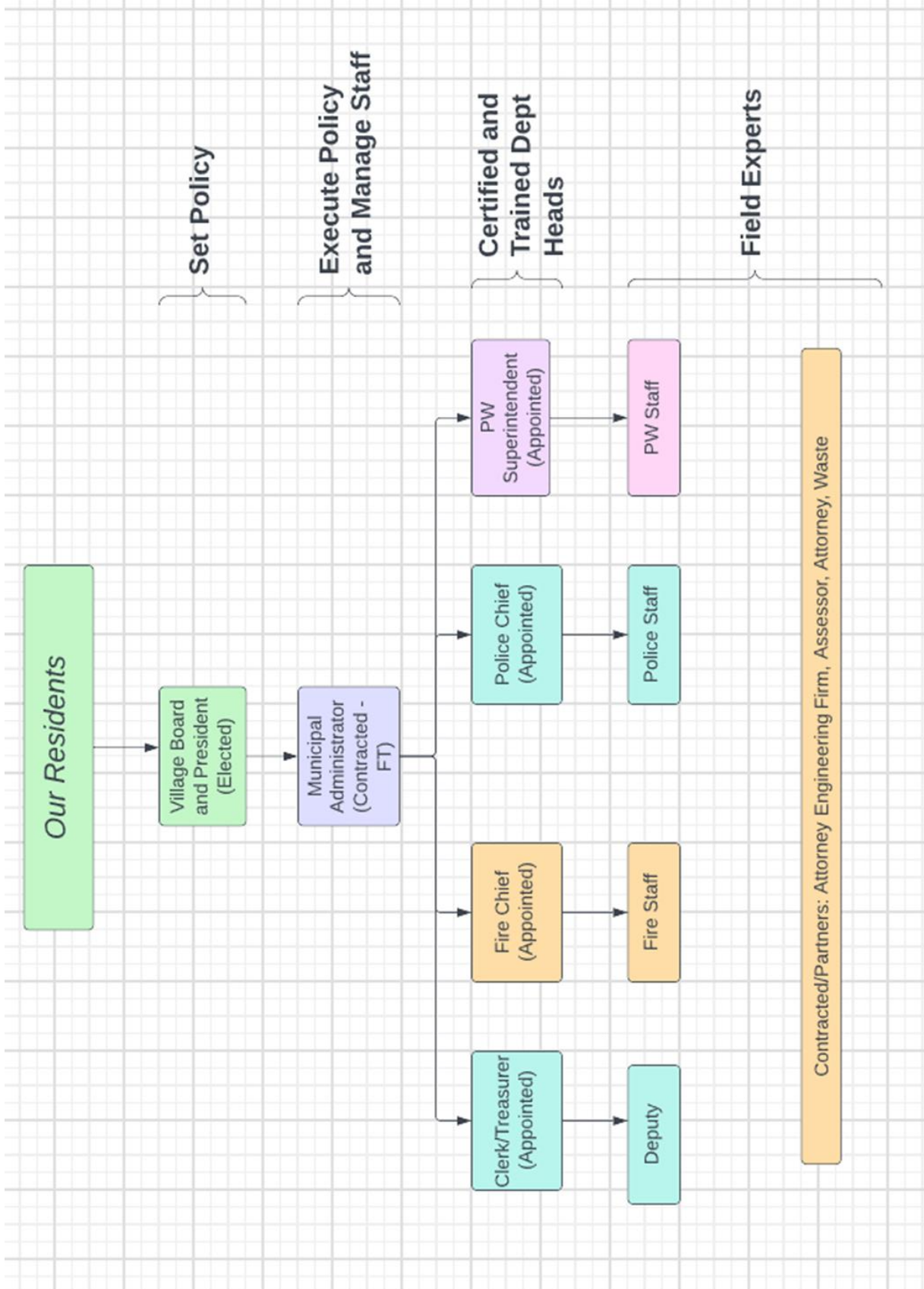
Respectfully submitted,



Christophe E. Jenkins
Village Administrator



VILLAGE OF FREDONIA ~ 2023 Operating Budget



VILLAGE OF FREDONIA ~ 2023 Operating Budget

**VILLAGE OF FREDONIA
BUDGET HEARING**

NOTICE IS HEREBY GIVEN that a public hearing on the proposed 2023 budgets for the Village of Fredonia General Fund, Capital Projects, Debt Service, Fire Department, TID No. 3, Water and Sewer Utilities, will be held at the Fredonia Government Center Board Room, 242 Fredonia Avenue, Fredonia, Wisconsin on Thursday, November 17, 2022 at 7:00 p.m. The budgets in detail are now available for public inspection at the Fredonia Village Hall, 242 Fredonia Avenue, Fredonia, Wisconsin during regular business hours.

**VILLAGE OF FREDONIA
2023 GENERAL FUND BUDGET SUMMARY**

PROPOSED 2023 BUDGET FOR THE VILLAGE OF FREDONIA				
OZAUKEE COUNTY, WI	Contemplated	2022	2023	%
REVENUES:	12/31/2022	Budget	Budget	Change
Taxes	\$994,998.00	\$996,598.00	\$1,171,506.00	15%
Intergovernmental Revenue	\$346,691.00	\$346,691.00	\$351,410.00	1%
Licenses & Permits	\$40,000.00	\$56,974.00	\$45,200.00	-26%
Public Charges, Fines & Forfeits	\$4,500.00	\$3,145.00	\$5,000.00	37%
Other Revenues	\$40,000.00	\$40,509.00	\$66,853.00	39%
TOTAL REVENUES:	\$1,426,189.00	\$1,443,917.00	\$1,639,969.00	12%
EXPENDITURES:	Contemplated	2022	2023	%
	12/31/2022	Budget	Budget	Change
Debt Service	\$ 258,033.00	\$ 258,033.00	\$ 251,393.00	-3%
General Government	\$ 130,000.00	\$ 86,119.00	\$ 72,680.00	-18%
Payroll Expenses	\$ 502,000.00	\$ 539,187.00	\$ 695,968.00	23%
Marshal's Office	\$ 14,000.00	\$ 23,265.00	\$ 18,500.00	-26%
Capital Projects	\$ 220,000.00	\$ 220,000.00	\$ 141,608.00	-55%
Fire Dept Transfer	\$ 84,490.00	\$ 84,490.00	\$ 184,915.00	54%
Hydrant Rental	\$ 152,440.00	\$ 152,440.00	\$ 152,440.00	0%
Water Utility Transfer	\$ -	\$ -	\$ 22,465.00	100%
Contingency	\$ -	\$ -	\$ 100,000.00	100%
TOTAL EXPENDITURES:	\$1,208,523	\$1,363,534.00	\$1,639,969.00	17%
Sub-Total			\$0.00	
Budget Surplus 2020 (Audited)			\$32,496.00	
Budget Surplus 2021 (Audited)			\$41,835.00	
Net:			\$0.00	

Total 2023 Anticipated Expenditures:

General Fund	\$1,246,968
Debt Service	\$251,393
Capital Projects	\$141,608
TID No. 3	\$121,548
Water Utility	\$427,405
Sewer Utility	\$637,000
	\$2,825,922.00



VILLAGE OF FREDONIA ~ 2023 Operating Budget

Amount Required for Levy:

General Fund	\$ 858,409
Debt Service	\$ 251,393
	<u>\$1,109,802</u>

Fund Balance January 1, 2022	\$885,114
Fund Balance January 1, 2023	\$890,000

The 2023 capital budget includes \$12,000 for lawn mower attachments, \$75,000 for replacement of Meadowbrook/Wheeler Culverts, \$20,000 for lift truck repairs, \$10,000 for sewer truck attachments, \$15,000 for replacement water meters, \$23,000 overflow at Village Hall, \$55,000 for well and booster pump upgrade, and \$35,000 for upgrade to ferric system.

Water and sewer rates will remain the same in 2023 with no increase.

WATER and SEWER UTILITY, DEBT SERVICE, CAPITAL, FIRE DEPARTMENT and TID NO. 3 BUDGETS

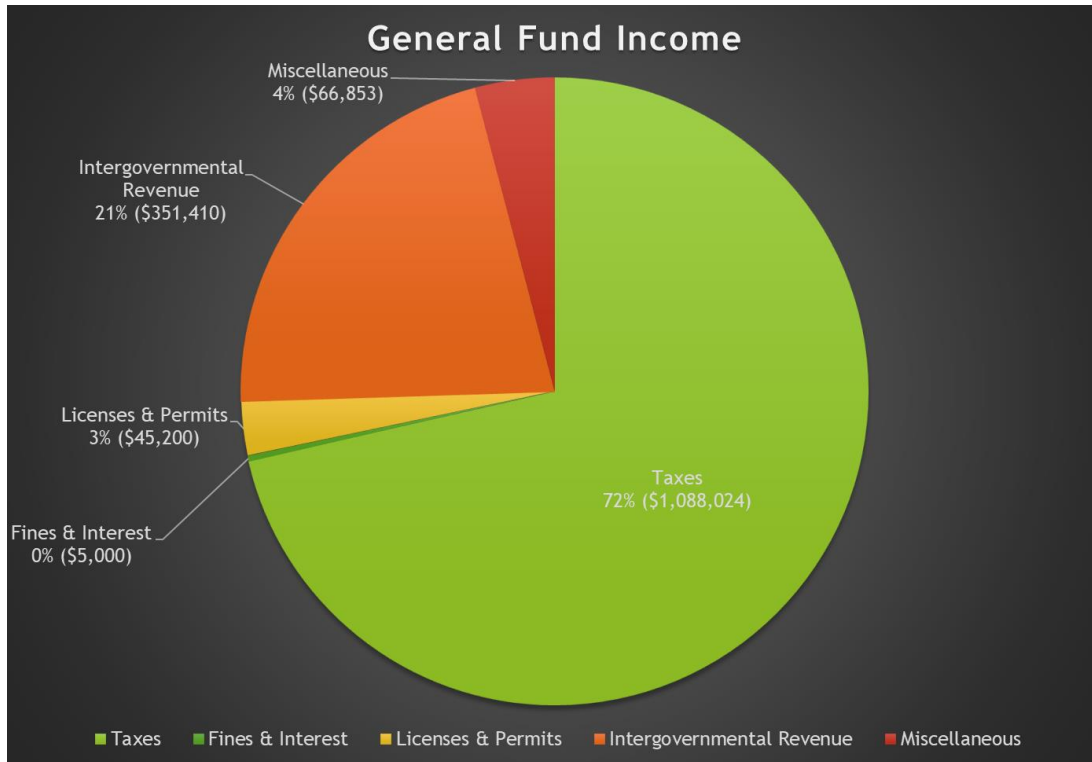
PROPOSED 2023 BUDGETS FOR WATER AND SEWER UTILITY, DEBT SERVICE, CAPITAL, FIRE DEPT, AND TID #3				
OZAUKEE COUNTY, WI	Contemplated	2022	2023	%
REVENUES:	12/31/2022	Budget	Budget	Change
Revenues - Water	\$419,748.00	\$419,748.00	\$427,405.00	2%
Revenues - Sewer	\$639,238.00	\$639,238.00	\$637,000.00	0%
Revenues - Fire Dept	\$292,000.00	\$281,587.00	\$392,675.00	28%
Revenues - TID	\$15,000.00	\$7,000.00	\$18,749.00	63%
TOTAL REVENUES:	\$1,365,986.00	\$1,347,573.00	\$1,475,829.00	9%
EXPENDITURES:	Contemplated	2022	2023	%
	12/31/2022	Budget	Budget	Change
Expenditures - Water	\$ 339,249.00	\$ 339,249.00	\$ 427,405.00	21%
Expenditures - Sewer	\$ 643,960.00	\$ 643,960.00	\$ 637,000.00	-1%
Expenditures - Fire Dept	\$ 350,000.00	\$ 346,935.00	\$ 392,675.00	12%
Expenditures - TID	\$ 100,200.00	\$ 99,688.00	\$ 121,548.00	18%
TOTAL EXPENDITURES:	\$1,433,409	\$1,429,832.00	\$1,578,628.00	9%
Sub-Total			(\$102,799.00)	
*Use GEN Fund Cash to Balance - No Revenues				

It is estimated that the proposed 2023 budgets will result in a mil rate of \$6.52 per thousand of assessed value. Village portion of taxes will result in \$1,305 on a house with an assessed value of \$200,000.

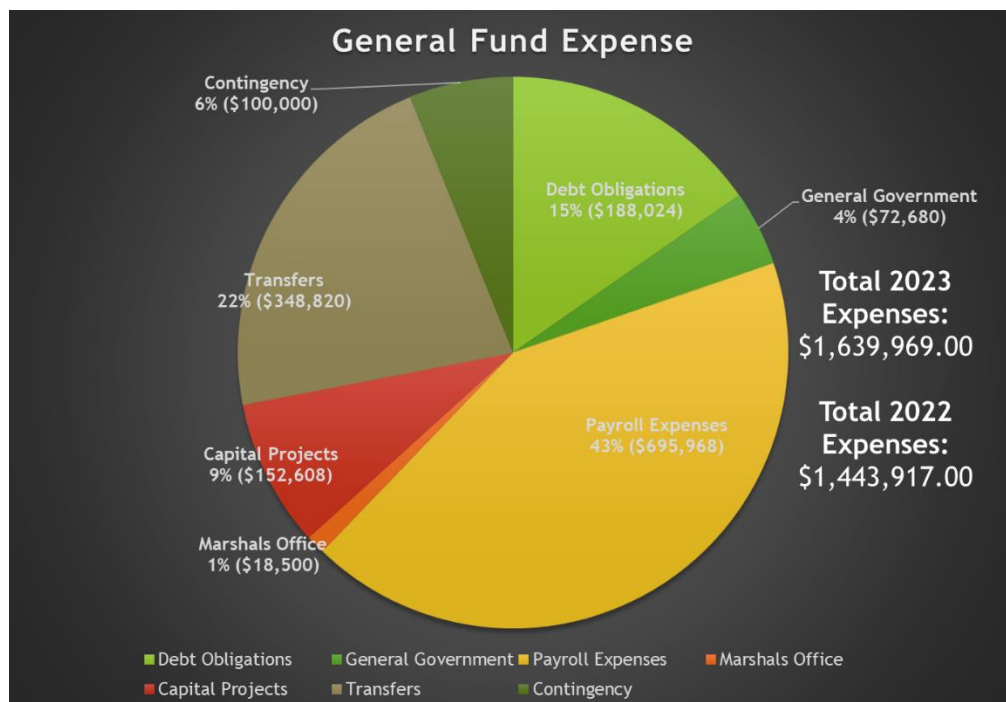
Village of Fredonia

Christophe Jenkins	Melissa Depies
Village Administrator	Village Clerk/Treasurer

REVENUE OVERVIEW



EXPENSE OVERVIEW



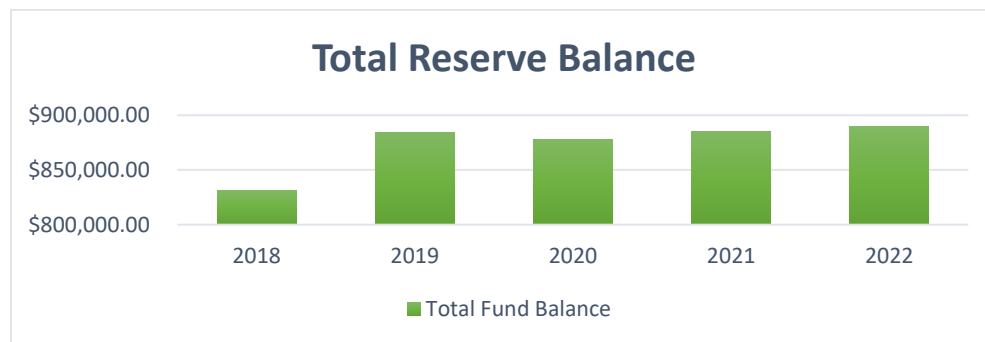
VILLAGE OF FREDONIA ~ 2023 Operating Budget

FUND BALANCE

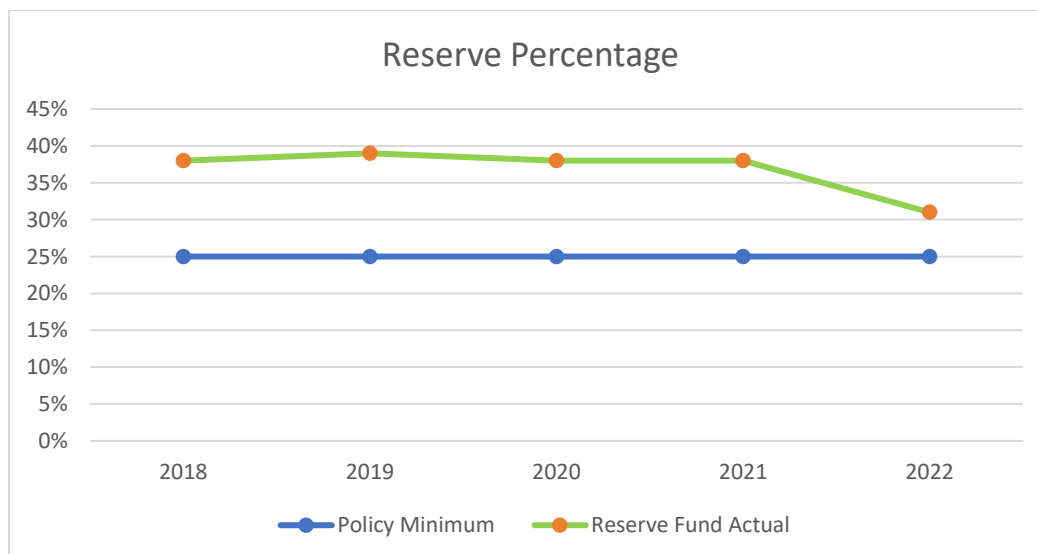
In 2017, the Village of Fredonia created a fund balance policy to maintain an amount as the unassigned fund balance a sum equal to 25% to 35% of the General Fund annual budget. These funds are labeled as the “Reserve Fund” held within the Local Government Investment Pool (LGIP). The Village of Fredonia’s reserve has changed from 38% in 2018 to 31% in 2022.

The graph below displays the total reserve fund amounts from 2018 to estimated 2022. The second graph below displays the reserve fund history compared to 25% of the General Fund annual budget.

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total Fund Balance	\$831,553	\$884,322	\$878,262	\$885,114	*\$890,000
*Estimated					



	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Policy Minimum	25%	25%	25%	25%	25%
Fund Balance %	38%	39%	38%	38%	31%



DEBT OBLIGATION

The Village of Fredonia has seen an increase in debt obligation payments as additional capital projects have been identified, and levy limit restrictions continue to be put in place. In 2017, the Village of Fredonia adopted a policy to not exceed a total debt obligation of 5% of the Village's total equalized value. With the total value of the Village in 2022 being \$179,356,377, the current 5% debt limit equals \$8,967,819. The Village's current overall debt obligation is: \$6,532,747 or 3.6% of the overall debt capacity.

	Assessed Value	Total Debt Obligation	Percentage	Debt Capacity Remaining
2018	\$174,888,269	\$4,231,284	2.4%	\$4,513,129
2019	\$175,707,550	\$5,443,063	3.1%	\$3,342,315
2020	\$176,993,414	\$5,595,779	3.1%	\$3,358,290
2021	\$179,081,371	\$6,853,223	3.8%	\$2,114,596
2022	\$179,356,377	\$6,532,747	3.6%	\$2,435,072

BALANCED BUDGET POLICY

While the Village of Fredonia's Board of Trustees does not have a set Balanced Budget policy currently, the desire of the Village is to approve and live by a balance budget. The General Fund Operating Budget, as well as all other funds be considered balanced:

- Total expenditures equal total revenues
- Total expenditures are less than total revenues
- Use of fund balance from previous years as a non-routine expenditure to fund upcoming budget year expenditures



The General Fund Operating Budget for 2023 is balanced, as total expenditures equal total revenues.

PURCHASING POLICY

After the budget has been adopted by the Board, transfers may be made from one line-item to another within a department, provided that: (1) department heads secure the written approval of the Village Administrator for each transfer greater than \$5,000.00; and (2) the transfers are reported to the Finance Committee and the Board as soon as practicable after the close of each quarter of the fiscal year provided that substantial variations shall be authorized by the Board. The policy states the Village's guidelines on the following topics:

- General purchasing guidelines & procedures (purchase order workflow approval)
- Purchase of goods and services that are non-public works construction
- "Public construction" procedures
- Emergency procedures

2023 BUDGET PROCESS

The budget process begins after the completion of the annual financial statement audit presentation by the Village's auditors, Baker Tilly, usually about mid-June. The budget starts with a budget-to-actuals review of current year spending by Administration. At this point, projects for the year are either completed or scheduled to be completed, and a steady review of the Capital Improvement Project (CIP) list is done to determine projects for the following year. As numbers begin to be outlined, the Village Administrator has periodic meetings with the Village President and Village Finance Chair, to determine goals and ideas for the organization to incorporate. Updates are given to Village Trustees as needed to provide opportunities for suggestions as well.

Final assessment numbers are submitted by the Village Assessor in June, and the State levy limit worksheet becomes available to complete in September. In October, County Treasurer's Office officials begin to work with municipalities on the tax collection methods for the next tax season.

The Village Administrator presents the preliminary budget at the Village Board of Trustees meeting in October. Village Board members have an opportunity to review the budget and schedule time with Administration to have any questions answered regarding the budget. A summary Operating Budget is published in the Ozaukee Press in accordance with Wisconsin State Statutes. A public hearing is held in November for public comment on the budget. The Board of Trustees then approves a Resolution on the Tax Levy and adopts the Operating Budget following the public hearing.

2023 Budget Calendar:

- April 2022 –Reassessment Completed
- June 2022 – Final Assessment Numbers Submitted
- June – August 2022 – 6 Month Budget to Actuals Reviewed
- July – September 2022 – Review with Village President and Finance Chair
- September 2022 – Levy Limit Worksheet Submitted
- September 2022 – Preliminary Budget presented to Finance Committee
- October 2022 – Budget Numbers Finalized and Reviewed with Village President and Finance Chair
- November 2022 – Public Hearing held and Public Comments Welcomed
- November 2022 – Final Budget Approved

VILLAGE OF FREDONIA ~ 2023 Operating Budget

FUND TYPES AND ACCOUNTING BASIS

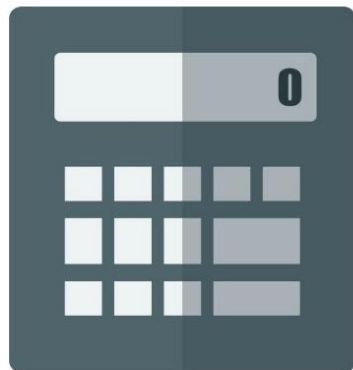
Funds are organized as major funds or non-major funds within the operations of the Village. A fund is considered major if it is the primary operating fund of the Village.

Governmental Funds:

Governmental funds use Fund accounting. Revenues are recorded when they are both measurable and available. Available means the amounts have been collected and received. Expenditures are recorded when the related fund liability is incurred.

The following are the Village's governmental funds:

Fund	Major Fund?	Description	Included in Budget?
General – Port Washington State Bank	Yes	Primary account for operations of the Village	Yes
Taxes Collected - TriCity	No	Separate account for holding tax revenues until expenses are issued	No
Fire Impact Municipal CD	No	Separate account for collecting and holding fire impact fees	No
Reserve - LGIP	Yes	Primary savings account of the Village	Yes
Water Utility - LGIP	Yes	Separate account for the savings account of the Water Utility	Yes
Fredonia Northern Oz Ambulance	No	Holding account for funds generated from Lifequest Ambulance fees	No



BUDGETING



VILLAGE OF FREDONIA ~ 2023 Operating Budget

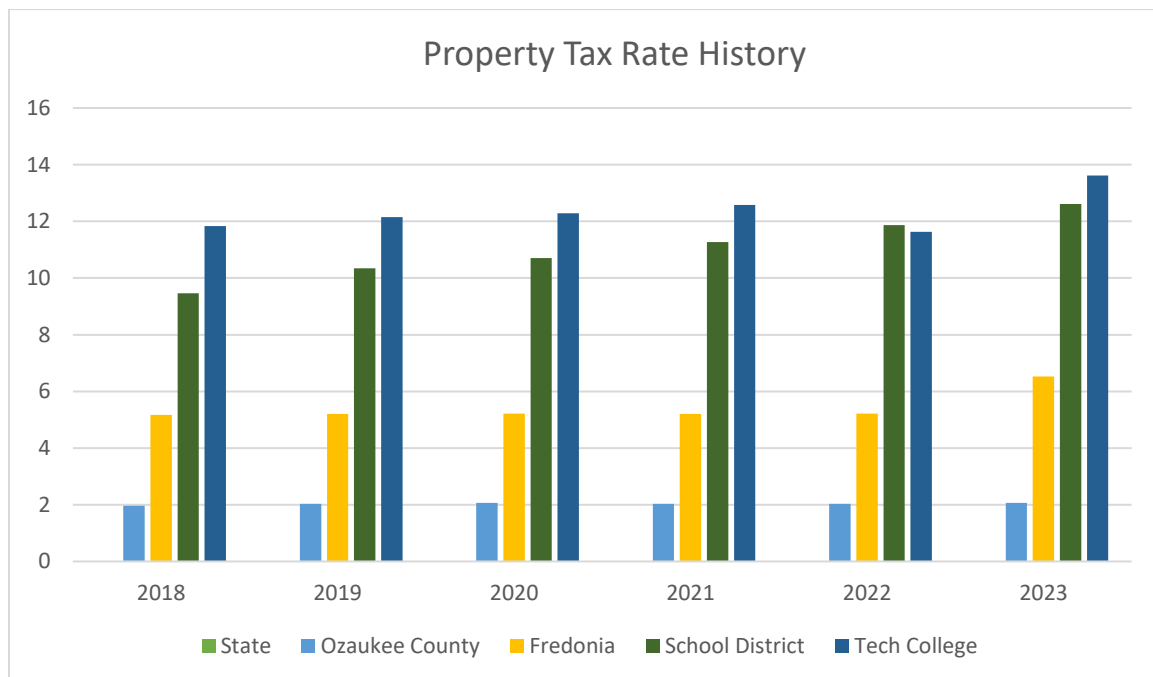
MAJOR REVENUE SOURCES AND TRENDS

Property Taxes:

Property taxes are recognized as revenue in the succeeding year after it is levied when services levied are provided. Property taxes are levied upon all Village property owners at a calculated rate per \$1,000 of assessed property valuation on both real and personal property. Property taxes are the largest revenue source used to pay for operating and debt service expenditures. The following is the property tax rate history from 2018 to the current year for the various tax entities:

Year	State	Ozaukee County	Village of Fredonia	N. Ozaukee School District	Milwaukee Area Tech College
2018	.0000000	1.9692200	5.1769620	9.4676570	11.830370
2019	.0000000	2.0384170	5.2019850	10.3452640	12.151030
2020	.0000000	2.0679280	5.2132500	10.7008110	12.291320
2021	.0000000	2.0378530	5.2029640	11.2644880	12.582860
2022	.0000000	2.0280270	5.2124940	11.8644120	11.627180
2023	.0000000	*2.0661539	*6.5230458	*12.6083423	*13.622345

*Estimated Recommended Rate



VILLAGE OF FREDONIA ~ 2023 Operating Budget

Intergovernmental Revenues:

Intergovernmental revenues are payments from other governmental units. The significant payments from the State are computer aid, fire dues, local transportation aid, personal property aid, recycling grant, state shared revenues, and video service fees.

Below is a brief explanation of the various revenues listed above:

- **Computer Aid** is an additional aid payment from the State. It is calculated by the State based on the value of computers used in business and commerce.
- **Fire Dues** are distributed by the Department of Safety and Professional Services. The payment is calculated based on the 2% Fire Department Dues Program. The Village, by disperses these monies to help fund the Village's Fire Department.
- **Transportation Aid** revenue reimburses the Village for costs of operating the Village's transportation system, which includes maintenance and traffic enforcement. This amount is also calculated by the State and fluctuates annually.
- **Personal Property Aid** is a new source of funds in 2019 from the State due to the elimination of the Non-Manufacturing Personal Property Category – Machinery Tools and Patterns Section. The State provides the estimated payment.
- **Recycling grant** funding is also determined by the State's budget and fluctuates annually.
- The **State Shared Revenue** payment amount is determined by the State and what is available in the State's budget to distribute to each municipality.
- **Video Service Fees** are a 2% franchise fee on businesses who are cable providers

Licenses and Permits:

Licenses and permit revenues are revenues derived from permits for building, licenses issued by the Village, and other various permits issued by the Village Building Inspectors. Building and other various permits vary annually based on the construction activity of the Village and the local economy. Budgeted building permit revenue decreased for the 2023 budget. The revenue budget is estimated using anticipated construction activity for the next upcoming year. The Village collects quarterly franchise fees from cable providers. These annual fees are charged to a private cable television company as compensation for using public property that the Village owns as right-of-way for its cable. The Village receives 4.5% of the gross receipts from these. The revenue budget is calculated using trend analysis for the last couple of years of what was collected. For 2020, the revenue budget decreased due to a change in the franchise fee from



VILLAGE OF FREDONIA ~ 2023 Operating Budget

5% to 4.5%. The State is offering video service provider aid for the year 2021 that equals 1% of the video service provider gross receipts from 2019 to aid with the decrease in revenue.

Public Charges for Services:

Public charges for services account for the revenues generated from fines and forfeitures through the Village's municipal court. Fines and forfeitures are processed through the Mid-Moraine Municipal Court. These occur when municipal ordinances are violated by those within the boundaries of the Village.

Earned Interest:

Funds held with the Local Government Investment Pool (LGIP) are invested by the State of Wisconsin Investment Board. The daily LGIP operations are managed by the Wisconsin Department of Administration - State Controller's Office. Interest earned off these accounts create Interest income.

VILLAGE OF FREDONIA ~ 2023 Operating Budget

TAX LEVY INFORMATION

What do you get for your Village Tax Dollars?

Every year, when you get your tax bill, 20% goes toward all the services you have come to expect from the Village of Fredonia. The other 80% goes towards the Northern Ozaukee School District, Ozaukee County, and Milwaukee Area Technical College.



In Fredonia, the average home is assessed at \$200,000. The owners of such a home would pay about \$1,305 a year for the Village portion of their tax bill. This is the cost for all the Village of Fredonia services, not including user-based utilities or other fees.

Here is a breakdown of the services on your tax bill:

Payroll Expenses: These funds cover the cost to employ all village employees, hire contractors, and pay benefits.	\$561.15
Intergovernmental Transfers: Transfers to other Funds or accounts to balance these items.	\$287.10
Debt: The Village borrows debt as needed and pays towards past debt. This debt includes costs for road and utility reconstruction, equipment, and other capital improvements.	\$195.75
Capital Projects: Large-scale projects and equipment that can be paid for with cash-on-hand.	\$117.45
Contingency: Funds set aside for a “rainy day”	\$78.30
General Government: Many of the Village’s staff and operations provide support to the general public. This includes Auditing and Bookkeeping, Assessments, Elections, and the like.	\$52.20
Marshal’s Office: These funds cover the utilities and regular maintenance for the Marshal's Office building.	\$13.05
TOTAL	\$1,305



GENERAL OPERATING BUDGET

VILLAGE OF FREDONIA ~ 2023 Operating Budget

REVENUES

(General Budget)

Tax Revenue:

The allowable tax levy determined by the State of Wisconsin is set at: \$858,409.00 (a 1% increase based on net new construction), plus a debt obligation payment of \$251,393.00. In addition, the Village receives a modest Forest Crop Tax as well as a Tax Equivalent payment from the Sewer and Water Utilities. This makes the total tax levy for the municipality \$1,108,137.00 – an 18% change.

The largest change is due to the general fund principal and interest debt payments being moved entirely to the debt levy.

TAX ROLL	2021 Audited	2022 - 9 Mo	2022	Change	2023
Property Tax Levy	\$ 931,754.00	\$ 852,865.00	\$ 852,865.00	101%	\$ 858,409.00
Debt Levy	\$ -	\$ 82,029.00	\$ 82,029.00	306%	\$ 251,393.00
Forest Crop Tax	\$ 104.00	\$ 2.00	\$ 104.00	100%	\$ 104.00
Special Assessment Misc	\$ 1,382.00	\$ -	\$ -	N/A	\$ -
Tax Equivalent from Sewer & Water	\$ 62,548.00	\$ -	\$ 61,600.00	100%	\$ 61,600.00
TOTAL GEN PROP TAX	\$ 995,788.00	\$ 934,896.00	\$ 996,598.00	118%	\$ 1,171,506.00

Intergovernmental Revenue:

Intergovernmental revenues dispersed from the State of WI are projected to remain virtually unchanged from last year.

INTERGOVERNMENTAL REV	2021 Audited	2022 - 9 Mo	2022	Change	2023
Computer Aid	\$ 1,606.00	\$ 1,606.00	\$ 1,606.00	100%	\$ 1,606.00
Fire 2% Dues Grant	\$ 7,800.00	\$ 7,800.00	\$ 7,800.00	100%	\$ 7,800.00
Local Trans Aid Grant	\$ 129,271.00	\$ 96,608.00	\$ 129,169.00	100%	\$ 128,811.00
Personal Property Aid			\$ 4,595.00	100%	\$ 4,595.00
Recycling Grant	\$ 6,699.00	\$ 6,699.00	\$ 6,682.00	100%	\$ 6,700.00
State Shared Revenues	\$ 197,052.00	\$ 29,526.00	\$ 196,839.00	100%	\$ 196,839.00
Video Service Fee	\$ -	\$ -	\$ -	N/A	\$ 5,059.00
TOTAL INTGOV REV	\$ 342,428.00	\$ 142,239.00	\$ 346,691.00	101%	\$ 351,410.00

VILLAGE OF FREDONIA ~ 2023 Operating Budget

Licenses and Permits:

Licenses and permits have been adjusted to more conservative projections. The 2022 budget was hopeful that projects would come in – as they did not as expected, 2023s numbers have been dropped to reflect that. Minor increases to driveway and operators' licenses are expected. Overall, reflecting a 21% drop in revenues compared to 2022.

LICENSES & PERMITS	2021 Audited	2022 - 9 Mo	2022	Change	2023
Cable TV	\$ 20,445.00	\$ 10,310.00	\$ 21,834.00	92%	\$ 20,000.00
Cigarette Licenses	\$ 50.00	\$ 50.00	\$ 50.00	100%	\$ 50.00
Construction & Building	\$ 62,937.00	\$ 14,396.00	\$ 30,000.00	67%	\$ 20,000.00
Dog Licenses	\$ 190.00	\$ 470.00	\$ 520.00	96%	\$ 500.00
Driveway	\$ 70.00	\$ 35.00	\$ 70.00	143%	\$ 100.00
Erosion Control	\$ 1,745.00	\$ 625.00	\$ 1,000.00	100%	\$ 1,000.00
Liquor	\$ 1,990.00	\$ 1,720.00	\$ 2,020.00	99%	\$ 2,000.00
Operator	\$ 955.00	\$ 1,150.00	\$ 900.00	111%	\$ 1,000.00
Other/Misc	\$ 56.00	\$ 467.00	\$ 30.00	0%	\$ -
Sign	\$ 180.00	\$ 25.00	\$ 50.00	100%	\$ 50.00
Zoning Fees	\$ 1,075.00	\$ 350.00	\$ 500.00	100%	\$ 500.00
TOTAL LICENSES & PERMITS	\$ 89,693.00	\$ 29,598.00	\$ 56,974.00	79%	\$ 45,200.00

Fines & Charges

Fines & Charges show a 59% increase to reflect closer to actuals.

FINES, FORFEITURES, & PENALTIES	2021 Audited	2022 - 9 Mo	2022	Change	2023
Charges for Services	\$ 1,063.00	\$ 285.00	\$ 845.00	118%	\$ 1,000.00
Fines & Forfeitures	\$ 4,842.00	\$ 3,424.00	\$ 2,300.00	174%	\$ 4,000.00
TOTAL FINES & CHARGES	\$ 5,905.00	\$ 3,709.00	\$ 3,145.00	159%	\$ 5,000.00

VILLAGE OF FREDONIA ~ 2023 Operating Budget

Miscellaneous Revenues

Interest has been increased due to moving reserve funds primarily to LGIP. This budget also reflects a \$28k contribution from the Town of Fredonia towards the contract for the Village Administrator to serve as their Clerk. Overall, Miscellaneous Revenues increase 65%.

MISCELLANEOUS	2021 Audited	2022 - 9 Mo	2022	Change	2023
Interest	\$ 1,063.00	\$ 285.00	\$ 845.00	237%	\$ 2,000.00
Cell Tower Income	\$ 12,895.00	\$ 22,048.00	\$ 25,081.00	106%	\$ 26,553.00
Rental Income	\$ 60.00	\$ 120.00	\$ 60.00	167%	\$ 100.00
Sales of Equip/Property	\$ 7,000.00	\$ -	\$ -	N/A	\$ -
Donations/Gifts	\$ 7,791.00	\$ -	\$ -	N/A	\$ -
Parks Impact Fee & Summer Park Program	\$ 9,992.00	\$ 4,100.00	\$ 10,050.00	42%	\$ 4,200.00
Insurance Dividends	\$ 1,521.00	\$ 1,386.00	\$ 700.00	143%	\$ 1,000.00
Town Admin Contract	\$ -	\$ -	\$ -	N/A	\$ 28,000.00
Misc Income	\$ 6,203.00	\$ 9,650.00	\$ 3,773.00	133%	\$ 5,000.00
TOTAL MISC	\$ 46,525.00	\$ 37,589.00	\$ 40,509.00	165%	\$ 66,853.00

VILLAGE OF FREDONIA ~ 2023 Operating Budget

TOTAL GENERAL OPERATING BUDGET REVENUES

INCOME - General Fund					
TAX ROLL	2021 Audited	2022 - 9 Mo	2022	Change	2023
Property Tax Levy	\$ 931,754.00	\$ 852,865.00	\$ 852,865.00	101%	\$ 858,409.00
Debt Levy	\$ -	\$ 82,029.00	\$ 82,029.00	306%	\$ 251,393.00
Forest Crop Tax	\$ 104.00	\$ 2.00	\$ 104.00	100%	\$ 104.00
Special Assessment Misc	\$ 1,382.00	\$ -	\$ -	N/A	\$ -
Tax Equivalent from Sewer & Water	\$ 62,548.00	\$ -	\$ 61,600.00	100%	\$ 61,600.00
TOTAL GEN PROP TAX	\$ 995,788.00	\$ 934,896.00	\$ 996,598.00	118%	\$ 1,171,506.00
INTERGOVERNMENTAL REV	2021 Audited	2022 - 9 Mo	2022	Change	2023
Computer Aid	\$ 1,606.00	\$ 1,606.00	\$ 1,606.00	100%	\$ 1,606.00
Fire 2% Dues Grant	\$ 7,800.00	\$ 7,800.00	\$ 7,800.00	100%	\$ 7,800.00
Local Trans Aid Grant	\$ 129,271.00	\$ 96,608.00	\$ 129,169.00	100%	\$ 128,811.00
Personal Property Aid	\$ 4,595.00	\$ 4,595.00	\$ 4,595.00	100%	\$ 4,595.00
Recycling Grant	\$ 6,699.00	\$ 6,699.00	\$ 6,682.00	100%	\$ 6,700.00
State Shared Revenues	\$ 197,052.00	\$ 29,526.00	\$ 196,839.00	100%	\$ 196,839.00
Video Service Fee	\$ -	\$ -	\$ -	N/A	\$ 5,059.00
TOTAL INTGOV REV	\$ 347,023.00	\$ 146,834.00	\$ 346,691.00	101%	\$ 351,410.00
LICENSES & PERMITS	2021 Audited	2022 - 9 Mo	2022	Change	2023
Cable TV	\$ 20,445.00	\$ 10,310.00	\$ 21,834.00	92%	\$ 20,000.00
Cigarette Licenses	\$ 50.00	\$ 50.00	\$ 50.00	100%	\$ 50.00
Construction & Building	\$ 62,937.00	\$ 14,396.00	\$ 30,000.00	67%	\$ 20,000.00
Dog Licenses	\$ 190.00	\$ 470.00	\$ 520.00	96%	\$ 500.00
Driveway	\$ 70.00	\$ 35.00	\$ 70.00	143%	\$ 100.00
Erosion Control	\$ 1,745.00	\$ 625.00	\$ 1,000.00	100%	\$ 1,000.00
Liquor	\$ 1,990.00	\$ 1,720.00	\$ 2,020.00	99%	\$ 2,000.00
Operator	\$ 955.00	\$ 1,150.00	\$ 900.00	111%	\$ 1,000.00
Other/Misc	\$ 56.00	\$ 467.00	\$ 30.00	0%	\$ -
Sign	\$ 180.00	\$ 25.00	\$ 50.00	100%	\$ 50.00
Zoning Fees	\$ 1,075.00	\$ 350.00	\$ 500.00	100%	\$ 500.00
TOTAL LICENSES & PERMITS	\$ 89,693.00	\$ 29,598.00	\$ 56,974.00	79%	\$ 45,200.00
FINES, FORFEITURES, & PENALTIES	2021 Audited	2022 - 9 Mo	2022	Change	2023
Charges for Services	\$ 1,063.00	\$ 285.00	\$ 845.00	118%	\$ 1,000.00
Fines & Forfeitures	\$ 4,842.00	\$ 3,424.00	\$ 2,300.00	174%	\$ 4,000.00
TOTAL FINES & CHARGES	\$ 5,905.00	\$ 3,709.00	\$ 3,145.00	159%	\$ 5,000.00
MISCELLANEOUS	2021 Audited	2022 - 9 Mo	2022	Change	2023
Interest	\$ 1,063.00	\$ 285.00	\$ 845.00	237%	\$ 2,000.00
Cell Tower Income	\$ 12,895.00	\$ 22,048.00	\$ 25,081.00	106%	\$ 26,553.00
Rental Income	\$ 60.00	\$ 120.00	\$ 60.00	167%	\$ 100.00
Sales of Equip/Property	\$ 7,000.00	\$ -	\$ -	N/A	\$ -
Donations/Gifts	\$ 7,791.00	\$ -	\$ -	N/A	\$ -
Parks Impact Fee & Summer Park Program	\$ 9,992.00	\$ 4,100.00	\$ 10,050.00	42%	\$ 4,200.00
Insurance Dividends	\$ 1,521.00	\$ 1,386.00	\$ 700.00	143%	\$ 1,000.00
Town Admin Contract	\$ -	\$ -	\$ -	N/A	\$ 28,000.00
Misc Income	\$ 6,203.00	\$ 9,650.00	\$ 3,773.00	133%	\$ 5,000.00
TOTAL MISC	\$ 46,525.00	\$ 37,589.00	\$ 40,509.00	165%	\$ 66,853.00
TOTAL GENERAL FUND	\$ 1,484,934.00	\$ 1,152,626.00	\$ 1,443,917.00	114%	\$ 1,639,969.00

VILLAGE OF FREDONIA ~ 2023 Operating Budget

EXPENSES

(General Fund)

Debt Services Obligations

As annually budgeted, total Debt Obligation payments total \$251,393.00, with a higher portion going towards Principle over Interest. This consists of the following:

	Principal	Interest	Total
PS Bond – Martin Dr Recon - 20 yr (2021)	\$85,476.00	\$8,536.00	\$94,012.00
GO Bond - 20 yr (2021)	\$100,000.00	\$57,381.00	\$157,381.00
TOTAL	\$185,476.00	\$65,912.00	\$251,393.00

DEBT OBLIGATION PAYMENTS	2021 Audited	2022 - 9 Mo	2022	Change	2023	GEN FUND	WATER	SEWER
Principal	\$ 183,204.00	\$ 64,138.00	\$ 189,019.00	98%	\$ 185,476.00	\$ 185,476.00	\$ -	\$ -
Interest	\$ 74,829.00	\$ 59,509.00	\$ 69,014.00	96%	\$ 65,917.00	\$ 65,917.00	\$ -	\$ -
TOTAL DEBT PAYMENTS	\$ 258,033.00	\$ 123,647.00	\$ 258,033.00	97%	\$ 251,393.00	\$ 251,393.00	\$ -	\$ -



VILLAGE OF FREDONIA ~ 2023 Operating Budget

General Government

General government operations received a 7% increase for 2023. Savings are shown in elections due to their only being 2 elections set for 2023 and decrease in Board expenses. Increases are placed to accommodate hall utilities and equipment costs going up.

GENERAL GOVERNMENT	2021 Audited	2022 - 9 Mo	2022	Change	2023	GEN FUND	WATER	SEWER
Village Board Expenses	\$ 9,223.00	\$ 3,049.00	\$ 8,168.00	61%	\$ 5,000.00	\$ 4,000.00	\$ 500.00	\$ 500.00
Office Supplies	\$ 798.00	\$ 892.00	\$ 810.00	123%	\$ 1,000.00	\$ 700.00	\$ -	\$ -
Associations, Dues and Conventions	\$ 2,318.00	\$ 411.00	\$ 1,818.00	110%	\$ 2,000.00	\$ 1,400.00	\$ -	\$ -
Election Expenses	\$ 1,761.00	\$ 1,825.00	\$ 4,800.00	42%	\$ 2,000.00	\$ 1,400.00	\$ -	\$ -
Technology Equipment	\$ 1,104.00	\$ 745.00	\$ 900.00	111%	\$ 1,000.00	\$ 800.00	\$ 100.00	\$ 100.00
Audit & Bookkeeping	\$ 13,250.00	\$ 18,402.00	\$ 13,000.00	100%	\$ 13,000.00	\$ 7,000.00	\$ 3,000.00	\$ 3,000.00
Hall Electric	\$ 2,106.00	\$ 3,139.00	\$ 2,200.00	N/A	\$ 3,500.00	\$ 2,450.00	\$ -	\$ -
Hall Gas	\$ 567.00	\$ 560.00	\$ 600.00	100%	\$ 600.00	\$ 420.00	\$ -	\$ -
Hall Maintenance	\$ 1,359.00	\$ 24,827.00	\$ 2,500.00	100%	\$ 2,500.00	\$ 1,750.00	\$ -	\$ -
Hall Phone	\$ 1,302.00	\$ 1,665.00	\$ 1,250.00	160%	\$ 2,000.00	\$ 1,000.00	\$ 500.00	\$ 500.00
Hall Water/Sewer	\$ 41,787.00	\$ 738.00	\$ 330.00	242%	\$ 800.00	\$ 560.00	\$ -	\$ -
Municipal Insurance	\$ 59,750.00	\$ 63,310.00	\$ 57,911.00	111%	\$ 64,000.00	\$ 51,200.00	\$ 6,400.00	\$ 6,400.00
TOTAL GENERAL GOVERNMENT	\$ 126,102.00	\$ 116,514.00	\$ 86,119.00	107%	\$ 92,400.00	\$ 72,680.00	\$ 10,500.00	\$ 10,500.00



VILLAGE OF FREDONIA ~ 2023 Operating Budget

Payroll Expenses

Payroll expenses reflects set dollar amounts for new and updated positions. It factors in the hiring of 1 additional Dept of Public Works employee, a Deputy Clerk/Treasurer, and a DPW Superintendent. Paying into the Wisconsin Retirement System now begins as well. Finally, a Spring 2023 market study will be completed for all roles within the organization, additional dollars were added to positions to implement said plan.

This results in a net increase in Payroll Expenses of 56%.

PAYROLL & CONTRACTORS	2021 Audited	2022 - 9 Mo	2022	Change	2023	GEN FUND	WATER	SEWER
Administrator (formerly Eng)		\$ 63,000.00	\$ 86,000.00	114%	\$ 98,000.00	\$ 78,400.00	\$ 9,800.00	\$ 9,800.00
AEMT	\$ 36,010.00	\$ 27,197.00	\$ 40,000.00	100%	\$ 40,000.00	\$ 40,000.00	\$ -	\$ -
Assessor	\$ 7,447.00	\$ 4,950.00	\$ 7,500.00	100%	\$ 7,500.00	\$ 7,500.00	\$ -	\$ -
Attorney Fees	\$ 8,317.00	\$ 1,887.00	\$ 7,900.00	101%	\$ 8,000.00	\$ 8,000.00	\$ -	\$ -
Clerk/Treasurer	\$ 52,000.00	\$ 44,762.00	\$ 59,000.00	108%	\$ 64,000.00	\$ 51,200.00	\$ 6,400.00	\$ 6,400.00
Deputy	\$ 32,000.00	\$ -	\$ 30,000.00	133%	\$ 40,000.00	\$ 32,000.00	\$ 4,000.00	\$ 4,000.00
DPW Crew	\$ 130,804.00	\$ 108,907.00	\$ 135,400.00	148%	\$ 200,000.00	\$ 160,000.00	\$ 20,000.00	\$ 20,000.00
DPW Superintendent	\$ -	\$ -	\$ -	N/A	\$ 60,000.00	\$ 48,000.00	\$ 6,000.00	\$ 6,000.00
Election Inspectors	\$ 1,612.00	\$ 1,780.00	\$ 3,800.00	45%	\$ 1,700.00	\$ 1,700.00	\$ -	\$ -
Health Insurance	\$ 84,562.00	\$ 62,000.00	\$ 90,000.00	121%	\$ 109,345.00	\$ 85,289.00	\$ 13,121.00	\$ 13,121.00
Life Insurance	\$ 4,000.00	\$ 2,454.00	\$ 4,000.00	75%	\$ 3,000.00	\$ 2,340.00	\$ 360.00	\$ 360.00
Police	\$ 63,920.00	\$ 51,314.00	\$ 81,073.00	101%	\$ 82,000.00	\$ 82,000.00	\$ -	\$ -
SS/Med	\$ 41,233.00	\$ 31,000.00	\$ 43,809.00	133%	\$ 58,405.00	\$ 45,556.00	\$ 7,009.00	\$ 7,009.00
Village Board & President	\$ 19,930.00	\$ 10,690.00	\$ 18,705.00	107%	\$ 20,000.00	\$ 16,000.00	\$ 2,000.00	\$ 2,000.00
Workers Comp	\$ 17,967.00	\$ 20,177.00	\$ 18,000.00	111%	\$ 20,000.00	\$ 15,600.00	\$ 2,400.00	\$ 2,400.00
WRS	\$ -	\$ -	\$ -	N/A	\$ 28,696.00	\$ 22,383.00	\$ 3,444.00	\$ 3,444.00
TOTAL PAYROLL & CONTRACTORS	\$ 499,802.00	\$ 367,118.00	\$ 539,187.00	156%	\$ 840,646.00	\$ 695,968.00	\$ 74,534.00	\$ 74,534.00



VILLAGE OF FREDONIA ~ 2023 Operating Budget

Marshal's Office

Office Supplies and general utilities for the Marshal's Office have gone up slightly and a decrease in Maintenance is reflected. Overall, this reflects a 20% decrease in expenses to operate.

MARSHALS OFFICE	2021 Audited	2022 - 9 Mo	2022	Change	2023	GEN FUND	WATER	SEWER
Electric	\$ 485.00	\$ -	\$ 650.00	108%	\$ 700.00	\$ 700.00	\$ -	\$ -
Office Supplies	\$ 9,967.00	\$ 7,319.00	\$ 5,365.00	112%	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -
Water/Sewer	\$ 365.00	\$ 234.00	\$ 500.00	100%	\$ 500.00	\$ 500.00	\$ -	\$ -
Gas	\$ 1,060.00	\$ 970.00	\$ 1,250.00	104%	\$ 1,300.00	\$ 1,300.00	\$ -	\$ -
Building Maintenance	\$ 9,780.00	\$ 3,254.00	\$ 16,150.00	62%	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -
TOTAL MARSHALS OFFICE	\$ 21,172.00	\$ 11,777.00	\$ 23,265.00	80%	\$ 18,500.00	\$ 18,500.00	\$ -	\$ -



Capital, Internal Transfers, and Contingency

The Capital Project budget for 2023 is set at \$141,608. A list of capital projects can be found following this page.

Transfers to the Fire Department and Water Utility are required to balance their fund budgets and pay for hydrant rentals.

Finally, a Contingency Fund of \$100,000 is recommended to be placed into reserves to "save for a rainy day".

	2021 Audited	2022 - 9 Mo	2022	Change	2023	GEN FUND	WATER	SEWER
2023 CAPITAL PROJECTS	\$ -	\$ -	\$ -	N/A	\$ 141,608.00	\$ 141,608.00	\$ -	\$ -
FIRE DEPT STIPEND	\$ 84,062.00	\$ -	\$ 84,490.00	219%	\$ 184,915.00	\$ 184,915.00	\$ -	\$ -
HYDRANT RENTAL TO WATER	\$ 114,330.00	\$ 76,220.00	\$ 152,440.00	100%	\$ 152,440.00	\$ 152,440.00	\$ -	\$ -
INTGOV TRANSFER TO WATER	\$ -	\$ -	\$ -	N/A	\$ 22,465.00	\$ 22,465.00	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -	N/A	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -



VILLAGE OF FREDONIA ~ 2023 Operating Budget

TOTAL EXPENSES:

EXPENSE - General Fund								
EXPENSES						FUNDING		
DEBT OBLIGATION PAYMENTS	2021 Audited	2022 - 9 Mo	2022	Change	2023	GEN FUND	WATER	SEWER
Principal	\$ 183,204.00	\$ 64,138.00	\$ 189,019.00	98%	\$ 185,476.00	\$ 185,476.00	\$ -	\$ -
Interest	\$ 74,829.00	\$ 59,509.00	\$ 69,014.00	96%	\$ 65,917.00	\$ 65,917.00	\$ -	\$ -
TOTAL DEBT PAYMENTS	\$ 258,033.00	\$ 123,647.00	\$ 258,033.00	97%	\$ 251,393.00	\$ 251,393.00	\$ -	\$ -
PAYROLL & CONTRACTORS	2021 Audited	2022 - 9 Mo	2022	Change	2023	GEN FUND	WATER	SEWER
Administrator (formerly Eng)		\$ 63,000.00	\$ 86,000.00	114%	\$ 98,000.00	\$ 78,400.00	\$ 9,800.00	\$ 9,800.00
AEMT	\$ 36,010.00	\$ 27,197.00	\$ 40,000.00	100%	\$ 40,000.00	\$ 40,000.00	\$ -	\$ -
Assessor	\$ 7,447.00	\$ 4,950.00	\$ 7,500.00	100%	\$ 7,500.00	\$ 7,500.00	\$ -	\$ -
Attorney Fees	\$ 8,317.00	\$ 1,887.00	\$ 7,900.00	101%	\$ 8,000.00	\$ 8,000.00	\$ -	\$ -
Clerk/Treasurer	\$ 52,000.00	\$ 44,762.00	\$ 59,000.00	108%	\$ 64,000.00	\$ 51,200.00	\$ 6,400.00	\$ 6,400.00
Deputy	\$ 32,000.00	\$ -	\$ 30,000.00	133%	\$ 40,000.00	\$ 32,000.00	\$ 4,000.00	\$ 4,000.00
DPW Crew	\$ 130,804.00	\$ 108,907.00	\$ 135,400.00	148%	\$ 200,000.00	\$ 160,000.00	\$ 20,000.00	\$ 20,000.00
DPW Superintendent	\$ -	\$ -	\$ -	N/A	\$ 60,000.00	\$ 48,000.00	\$ 6,000.00	\$ 6,000.00
Election Inspectors	\$ 1,612.00	\$ 1,780.00	\$ 3,800.00	45%	\$ 1,700.00	\$ 1,700.00	\$ -	\$ -
Health Insurance	\$ 84,562.00	\$ 62,000.00	\$ 90,000.00	121%	\$ 109,345.00	\$ 85,289.00	\$ 13,121.00	\$ 13,121.00
Life Insurance	\$ 4,000.00	\$ 2,454.00	\$ 4,000.00	75%	\$ 3,000.00	\$ 2,340.00	\$ 360.00	\$ 360.00
Police	\$ 63,920.00	\$ 51,314.00	\$ 81,073.00	101%	\$ 82,000.00	\$ 82,000.00	\$ -	\$ -
SS/Med	\$ 41,233.00	\$ 31,000.00	\$ 43,809.00	133%	\$ 58,405.00	\$ 45,556.00	\$ 7,009.00	\$ 7,009.00
Village Board & President	\$ 19,930.00	\$ 10,690.00	\$ 18,705.00	107%	\$ 20,000.00	\$ 16,000.00	\$ 2,000.00	\$ 2,000.00
Workers Comp	\$ 17,967.00	\$ 20,177.00	\$ 18,000.00	111%	\$ 20,000.00	\$ 15,600.00	\$ 2,400.00	\$ 2,400.00
WRS	\$ -	\$ -	\$ -	N/A	\$ 28,696.00	\$ 22,383.00	\$ 3,444.00	\$ 3,444.00
TOTAL PAYROLL & CONTRACTORS	\$ 499,802.00	\$ 367,118.00	\$ 539,187.00	156%	\$ 840,646.00	\$ 695,968.00	\$ 74,534.00	\$ 74,534.00
GENERAL GOVERNMENT	2021 Audited	2022 - 9 Mo	2022	Change	2023	GEN FUND	WATER	SEWER
Village Board Expenses	\$ 9,223.00	\$ 3,049.00	\$ 8,168.00	61%	\$ 5,000.00	\$ 4,000.00	\$ 500.00	\$ 500.00
Office Supplies	\$ 798.00	\$ 892.00	\$ 810.00	123%	\$ 1,000.00	\$ 700.00	\$ -	\$ -
Associations, Dues and Conventions	\$ 2,318.00	\$ 411.00	\$ 1,818.00	110%	\$ 2,000.00	\$ 1,400.00	\$ -	\$ -
Election Expenses	\$ 1,761.00	\$ 1,825.00	\$ 4,800.00	42%	\$ 2,000.00	\$ 1,400.00	\$ -	\$ -
Technology Equipment	\$ 1,104.00	\$ 745.00	\$ 900.00	111%	\$ 1,000.00	\$ 800.00	\$ 100.00	\$ 100.00
Audit & Bookkeeping	\$ 13,250.00	\$ 18,402.00	\$ 13,000.00	100%	\$ 13,000.00	\$ 7,000.00	\$ 3,000.00	\$ 3,000.00
Hall Electric	\$ 2,106.00	\$ 3,139.00	\$ 2,200.00	N/A	\$ 3,500.00	\$ 2,450.00	\$ -	\$ -
Hall Gas	\$ 567.00	\$ 560.00	\$ 600.00	100%	\$ 600.00	\$ 420.00	\$ -	\$ -
Hall Maintenance	\$ 1,359.00	\$ 24,827.00	\$ 2,500.00	100%	\$ 2,500.00	\$ 1,750.00	\$ -	\$ -
Hall Phone	\$ 1,302.00	\$ 1,665.00	\$ 1,250.00	160%	\$ 2,000.00	\$ 1,000.00	\$ 500.00	\$ 500.00
Hall Water/Sewer	\$ 41,787.00	\$ 738.00	\$ 330.00	242%	\$ 800.00	\$ 560.00	\$ -	\$ -
Municipal Insurance	\$ 59,750.00	\$ 63,310.00	\$ 57,911.00	111%	\$ 64,000.00	\$ 51,200.00	\$ 6,400.00	\$ 6,400.00
TOTAL GENERAL GOVERNMENT	\$ 126,102.00	\$ 116,514.00	\$ 86,119.00	107%	\$ 92,400.00	\$ 72,680.00	\$ 10,500.00	\$ 10,500.00
MARSHALS OFFICE	2021 Audited	2022 - 9 Mo	2022	Change	2023	GEN FUND	WATER	SEWER
Electric	\$ 485.00	\$ -	\$ 650.00	108%	\$ 700.00	\$ 700.00	\$ -	\$ -
Office Supplies	\$ 9,967.00	\$ 7,319.00	\$ 5,365.00	112%	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -
Water/Sewer	\$ 365.00	\$ 234.00	\$ 500.00	100%	\$ 500.00	\$ 500.00	\$ -	\$ -
Gas	\$ 1,060.00	\$ 970.00	\$ 1,250.00	104%	\$ 1,300.00	\$ 1,300.00	\$ -	\$ -
Building Maintenance	\$ 9,780.00	\$ 3,254.00	\$ 16,150.00	62%	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -
TOTAL MARSHALS OFFICE	\$ 21,172.00	\$ 11,777.00	\$ 23,265.00	80%	\$ 18,500.00	\$ 18,500.00	\$ -	\$ -
	2021 Audited	2022 - 9 Mo	2022	Change	2023	GEN FUND	WATER	SEWER
2023 CAPITAL PROJECTS	\$ 371,000.00	\$ 198,460.00	\$ 220,000.00	N/A	\$ 141,608.00	\$ 141,608.00	\$ -	\$ -
FIRE DEPT STIPEND	\$ 84,062.00	\$ -	\$ 84,490.00	219%	\$ 184,915.00	\$ 184,915.00	\$ -	\$ -
HYDRANT RENTAL TO WATER	\$ 114,330.00	\$ 76,220.00	\$ 152,440.00	100%	\$ 152,440.00	\$ 152,440.00	\$ -	\$ -
INTGOV TRANSFER TO WATER	\$ -	\$ -	\$ -	N/A	\$ 22,465.00	\$ 22,465.00	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -	N/A	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -
TOTAL GENERAL GOVERNMENT	\$ 989,171.00	\$ 619,056.00	\$ 991,094.00	182%	\$ 1,804,367.00	\$ 1,639,969.00	\$ 85,034.00	\$ 85,034.00

FIRE DEPT, SEWER UTILITY, WATER UTILITY, & TID BUDGETS

VILLAGE OF FREDONIA ~ 2023 Operating Budget

FIRE DEPARTMENT

Many line items were moved from other funds to Fire Department Fund to capture actual revenues vs expenses. This resulted in actual revenues of \$207,760 and actual expenses of \$392,675. In the end, \$184,915 needed from General Fund to balance which is reflected under “Intergovernmental Revenues”.

INCOME - Fire Dept					
FIRE DEPT	2021 Audited	2022 - 9 Mo	2022	Change	2023
Ambulance Charges	\$ 126,519.00	\$ 152,510.00	\$ 138,335.00	106%	\$ 147,300.00
Gifts & Donations	\$ 1,600.00	\$ 300.00	\$ -	N/A	\$ -
Insurance Dues	\$ 7,877.00	\$ 8,124.00	\$ 7,800.00	100%	\$ 7,800.00
Intergovernmental Revenues	\$ 84,062.00	\$ -	\$ 84,490.00	219%	\$ 184,915.00
Interest	\$ 10.00	\$ 126.00	\$ 12.00	83%	\$ 10.00
Misc Revenues	\$ -	\$ -	\$ -	N/A	\$ -
Newburg Contract	\$ 26,825.00	\$ 24,000.00	\$ 22,300.00	108%	\$ 24,000.00
Town of Belgium Contract	\$ 3,750.00	\$ -	\$ 3,750.00	100%	\$ 3,750.00
Village of Belgium Contract	\$ 13,500.00	\$ 4,500.00	\$ 18,000.00	100%	\$ 18,000.00
Waubeka Contract	\$ 6,906.00	\$ 3,505.00	\$ 6,900.00	100%	\$ 6,900.00
TOTAL FIRE DEPT	\$ 271,049.00	\$ 193,065.00	\$ 281,587.00	139%	\$ 392,675.00
EXPENSE - Fire					
FIRE DEPARTMENT	2021 Audited	2022 - 9 Mo	2022	Change	2023
Ambulance Fuel/Utilities	\$ 7,031.00	\$ 5,747.00	\$ 7,000.00	79%	\$ 5,500.00
Ambulance Salaries	\$ 26,511.00	\$ -	\$ 66,000.00	100%	\$ 66,000.00
Ambulance Supplies	\$ 38,518.00	\$ 36,409.00	\$ 32,750.00	142%	\$ 46,500.00
Building Maintenance	\$ 806.00	\$ 306.00	\$ 1,500.00	167%	\$ 2,500.00
Chief Salary	\$ 4,420.00	\$ -	\$ 8,840.00	100%	\$ 8,840.00
Electric	\$ 10,924.00	\$ 7,015.00	\$ 11,000.00	105%	\$ 11,500.00
Equip Repair/Maintenance	\$ 28,929.00	\$ 7,075.00	\$ 23,000.00	165%	\$ 38,000.00
Food/Drink	\$ 1,566.00	\$ 1,527.00	\$ 2,000.00	138%	\$ 2,750.00
Fuel	\$ 1,901.00	\$ 1,983.00	\$ 2,000.00	113%	\$ 2,250.00
Gas	\$ 5,117.00	\$ 3,819.00	\$ 4,500.00	111%	\$ 5,000.00
General Salaries	\$ 33,309.00	\$ 821.00	\$ 47,410.00	101%	\$ 48,000.00
Inspection Wages	\$ 4,267.00	\$ 591.00	\$ 5,500.00	100%	\$ 5,500.00
Insurance	\$ 21,330.00	\$ -	\$ 28,910.00	100%	\$ 29,000.00
Misc/Donation	\$ 1,851.00	\$ 1,213.00	\$ 3,500.00	100%	\$ 3,500.00
Non-Capital Small Equipment	\$ 15,851.00	\$ 8,699.00	\$ 16,925.00	90%	\$ 15,150.00
Office Supplies	\$ 1,416.00	\$ 154.00	\$ 1,200.00	63%	\$ 750.00
Pension	\$ 1,026.00	\$ -	\$ 1,950.00	103%	\$ 2,000.00
Pumper Truck Lease	\$ -	\$ -	\$ 68,300.00	100%	\$ 68,300.00
SS/Med	\$ 2,249.00	\$ 2,080.00	\$ -	N/A	\$ 5,485.00
Supplies	\$ 1,609.00	\$ 3,438.00	\$ 1,000.00	100%	\$ 1,000.00
Training/Education	\$ 4,869.00	\$ 3,746.00	\$ 9,750.00	90%	\$ 8,750.00
Uniforms	\$ -	\$ -	\$ 2,500.00	600%	\$ 15,000.00
Water/Sewer	\$ 1,336.00	\$ 1,039.00	\$ 1,400.00	100%	\$ 1,400.00
TOTAL FIRE DEPT	\$ 214,836.00	\$ 85,662.00	\$ 346,935.00	113%	\$ 392,675.00

VILLAGE OF FREDONIA ~ 2023 Operating Budget

SEWER UTILITY

Revenues for the Sewer Utility remain unchanged. The fund is covering the principal and interest payments for a Sewer Utility bond totaling \$134,726 in principal and \$92,898 in interest. The Sewer Utility has a budgeted surplus of ~\$97k that is being allocated towards depreciation of long-term assets and emergencies.

INCOME - Sewer Utility					
SEWER UTILITY	2021 Audited	2022 - 9 Mo	2022	Change	2023
Commercial	\$ 26,196.00	\$ 26,283.00	\$ 35,740.00	101%	\$ 36,000.00
Hookup Fees	\$ 6,000.00	\$ -	\$ 3,000.00	0%	\$ -
Industrial	\$ 61,581.00	\$ 55,404.00	\$ 78,868.00	100%	\$ 79,000.00
Misc Revenues	\$ 15,767.00	\$ -	\$ 1,500.00	100%	\$ 1,500.00
Multifamily Residential	\$ 30,083.00	\$ 29,707.00	\$ 42,814.00	100%	\$ 43,000.00
Penalties	\$ 3,443.00	\$ 656.00	\$ 3,838.00	91%	\$ 3,500.00
Public Authority	\$ 12,110.00	\$ 1,387.00	\$ 16,478.00	103%	\$ 17,000.00
Residential	\$ 361,838.00	\$ 351,293.00	\$ 457,000.00	100%	\$ 457,000.00
TOTAL SEWER UTILITY	\$ 517,018.00	\$ 464,730.00	\$ 639,238.00	100%	\$ 637,000.00

EXPENSE - Sewer Utility					
SEWER UTILITY	2021 Audited	2022 - 9 Mo	2022	Change	2023
Bio-Solids Disposal	\$ 18,019.00	\$ -	\$ 22,260.00	99%	\$ 22,000.00
Capital Projects (Sewer)	\$ -	\$ -	\$ -	N/A	\$ 10,000.00
Chemicals & Supplies	\$ 18,520.00	\$ 16,509.00	\$ 18,000.00	100%	\$ 18,000.00
Debt - Interest	\$ 15,948.00	\$ 97,099.00	\$ 97,099.00	96%	\$ 92,898.00
Debt - Principal	\$ 52,351.00	\$ 130,631.00	\$ 130,631.00	103%	\$ 134,726.00
Tax Equivalent	\$ 1,616.00	\$ -	\$ 1,600.00	100%	\$ 1,600.00
"Depreciation" - Replacement Fund	\$ 253,558.00	\$ -	\$ 298,270.00	33%	\$97,242.00
General Levy Payment	\$ -	\$ -	\$ -	N/A	\$ 85,034.00
Fuel & Power	\$ 36,296.00	\$ 19,912.00	\$ 34,000.00	88%	\$ 30,000.00
Maintenance	\$ 82,588.00	\$ 31,183.00	\$ 42,100.00	100%	\$ 42,000.00
Office Expenses	\$ -	\$ -	\$ -	N/A	\$ 2,000.00
Outside Services	\$ 39,605.00	\$ 36,488.00	\$ 165,350.00	60%	\$ 100,000.00
Transportation	\$ 3,807.00	\$ 1,165.00	\$ 1,200.00	125%	\$ 1,500.00
TOTAL SEWER UTILITY	\$ 522,308.00	\$ 332,987.00	\$ 643,960.00	99%	\$ 637,000.00

VILLAGE OF FREDONIA ~ 2023 Operating Budget

WATER UTILITY

Revenues for the Water Utility remain unchanged. The fund is covering the principal and interest payments for a Water Utility bond totaling \$39,933 in principal and \$9,138 in interest. The Water Utility has a budgeted deficit of ~\$22k that is being covered by a general fund transfer.

INCOME - Water Utility					
WATER UTILITY	2021 Audited	2022 - 9 Mo	2022	Change	2023
Commercial	\$ 8,641.00	\$ 8,458.00	\$ 9,938.00	91%	\$ 9,000.00
Industrial	\$ 24,385.00	\$ 22,573.00	\$ 32,601.00	74%	\$ 24,000.00
Interest	\$ 382.00	\$ -	\$ 425.00	118%	\$ 500.00
Intergov Transfer from Gen Fund	\$ -	\$ -	\$ -	N/A	\$ 22,465.00
Misc Revenues	\$ 4,244.00	\$ 10,312.00	\$ 1,900.00	105%	\$ 2,000.00
Multifamily Residential	\$ 12,299.00	\$ 12,417.00	\$ 19,500.00	77%	\$ 15,000.00
Penalties	\$ 1,749.00	\$ 225.00	\$ 1,274.00	78%	\$ 1,000.00
Public Authority	\$ 5,647.00	\$ 5,075.00	\$ 10,473.00	95%	\$ 10,000.00
Hydrant Rental Income	\$ 114,330.00	\$ 114,330.00	\$ 152,440.00	100%	\$ 152,440.00
Residential	\$ 125,072.00	\$ 120,649.00	\$ 165,197.00	100%	\$ 165,000.00
Water Tower Rent	\$ 18,038.00	\$ 23,594.00	\$ 26,000.00	100%	\$ 26,000.00
TOTAL WATER	\$ 296,749.00	\$ 294,039.00	\$ 419,748.00	102%	\$ 427,405.00

EXPENSE - Water Utility					
WATER UTILITY	2021 Audited	2022 - 9 Mo	2022	Change	2023
Capital Projects (Water)	\$ -	\$ -	\$ -	N/A	\$ 93,000.00
Chemicals & Supplies	\$ 38,181.00	\$ 17,116.00	\$ 48,885.00	82%	\$ 40,000.00
Debt - Interest	\$ -	\$ 9,791.00	\$ 9,791.00	93%	\$ 9,138.00
Debt - Principal	\$ -	\$ 39,285.00	\$ 39,285.00	102%	\$ 39,933.00
"Depreciation" - Replacement Fund	\$ 59,071.00	\$ -	\$ 77,874.00	0%	\$ -
Tax Equivalent	\$ 60,938.00	\$ -	\$ 60,000.00	100%	\$ 60,000.00
General Levy Payment	\$ -	\$ -	\$ -	N/A	\$ 85,034.00
Grounds Maintenance	\$ 30,598.00	\$ 54,500.00	\$ 63,914.00	102%	\$ 65,000.00
Misc	\$ 1,022.00	\$ 1,017.00	\$ 2,000.00	100%	\$ 2,000.00
Pump Utilities	\$ 25,104.00	\$ 11,112.00	\$ 24,000.00	83%	\$ 20,000.00
Regulatory Comm Expense?	\$ 612.00	\$ 146.00	\$ 500.00	60%	\$ 300.00
Repairs	\$ 17,068.00	\$ 10,212.00	\$ 11,500.00	104%	\$ 12,000.00
Transportation	\$ 727.00	\$ 858.00	\$ 1,500.00	67%	\$ 1,000.00
TOTAL WATER UTILITY	\$ 233,321.00	\$ 144,037.00	\$ 339,249.00	126%	\$ 427,405.00

TAX INCREMENTAL FINANCING DISTRICT #3

2023 marks the first year of the TID generating tax increment and the first year of paying principal and interest towards the bonds taken out for work within the TID. This results in revenues of ~\$19k and expenses of \$122k. The difference of which will be paid with general fund cash to balance.

INCOME - TID #3					
TID #3	2021 Audited	2022 - 9 Mo	2022	Change	2023
Computer Aid	\$ -	\$ -	\$ -	N/A	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	N/A	\$ -
Interest	\$ 12.00	\$ -	\$ -	N/A	\$ 5,000.00
Misc Revenues	\$ 2,980.00	\$ -	\$ 7,000.00	0%	\$ -
TIF Increment	\$ -	\$ -	\$ -	N/A	\$ 13,749.00
TOTAL TID #3	\$ 2,992.00	\$ -	\$ 7,000.00	268%	\$ 18,749.00
EXPENSE - General Fund					
TID #3	2021 Audited	2022 - 9 Mo	2022	Change	2023
Accounting/Auditing	\$ -	\$ -	\$ 1,000.00	100%	\$ 1,000.00
Capital Streets	\$ 265,348.00	\$ 71,512.00	\$ 70,000.00	0%	\$ -
Capital Stormwater	\$ 15,423.00	\$ -	\$ -	N/A	\$ -
Debt Interest	\$ -	\$ 28,688.00	\$ 28,688.00	248%	\$ 71,196.00
Debt Principal	\$ -	\$ -	\$ -	N/A	\$ 49,352.00
TOTAL TID #3	\$ 280,771.00	\$ 100,200.00	\$ 99,688.00	122%	\$ 121,548.00
TID #3 P - L			\$ (92,688.00)		\$ (102,799.00)
*Use GEN Fund Cash to Balance - No Revenues					

VILLAGE OF FREDONIA ~ 2023 Operating Budget

5-Year Capital Projects List

Project Description	Department	Cost	Funds Allocated	2023	2024	2025	2026	2027
Lawnmower Attachments	Parks	\$ 12,000.00	Capital Fund	\$ 12,000.00				
Meadowbrook/Wheeler Culvert	PW	\$ 75,000.00	Capital Fund	\$ 75,000.00				
Frame Repair on 1997 GMC Lift Truck	PW	\$ 20,000.00	Capital Fund	\$ 20,000.00				
Sewer Vac	Sewer	\$ 10,000.00	Sewer	\$ 10,000.00				
Meters	Water	\$ 15,000.00	Water	\$ 15,000.00				
Overflow at VH	Water	\$ 23,000.00	Water	\$ 23,000.00				
Well & Booster Pump Upgrade at Well 1	Water	\$ 55,000.00	Water	\$ 55,000.00				
Upgrade Ferric System	Sewer	\$ 35,000.00	Capital Fund	\$ 35,000.00				
Splash Pad	Parks	\$ 200,000.00	ARPA	\$ 100,000.00				
Wash Ave - Street	PW	\$ 63,000.00	Capital Fund		\$ 63,000.00			
Wash Ave - Water	PW	\$ 60,000.00	Water		\$ 60,000.00			
Wash Ave - Sewer	PW	\$ 45,000.00	Sewer		\$ 45,000.00			
Pickup Truck	PW	\$ 30,000.00	Capital Fund		\$ 30,000.00			
Amphibious Vehicle	Fire/Police	\$ 45,000.00	ARPA		\$ 45,000.00			
Freedom Park Sign	Parks	\$ 10,000.00	Capital Fund		\$ 10,000.00			
Highland Dr Sidewalk	PW	\$ 10,500.00	Capital Fund			\$ 10,500.00		
Pickup with Dump Body	PW	\$ 80,000.00	Capital Fund			\$ 80,000.00		
Freedom Park Bathroom	Parks	\$ 40,000.00	Capital Fund			\$ 40,000.00		
Fire Command Vehicle 656	Fire	\$ 55,000.00	Capital Fund			\$ 55,000.00		
Marshall's Office Roof	PD	\$ 50,000.00	Capital Fund			\$ 50,000.00		
Skidsteer	PW	\$ 30,000.00	Capital Fund				\$ 30,000.00	
Mini-excavator	PW	\$ 30,000.00	Capital Fund				\$ 30,000.00	
Swap Loader	PW	\$ 30,000.00	Capital Fund				\$ 30,000.00	
Fireman's Park Bridge	Parks	\$ 30,000.00	Capital Fund				\$ 30,000.00	
Plow Truck	PW		Capital Fund				\$ 125,000.00	\$ 125,000.00
Fillmore - Street	PW	\$ 50,000.00	Capital Fund					\$ 50,000.00
Fillmore - Water	Water	\$ 25,000.00	Water					\$ 25,000.00
Fillmore - Sewer	Sewer	\$ 22,500.00	Sewer					\$ 22,500.00
Fillmore - Sidewalk S	PW	\$ 16,000.00	Capital Fund					\$ 16,000.00
East Wing Addition on FGC for Storage	PW	\$ 250,000.00	Capital Fund	\$ 345,000.00	\$ 253,000.00	\$ 235,500.00	\$ 245,000.00	\$ 488,500.00