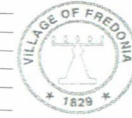


EXECUTIVE SUMMARY
BUDGET ANALYSIS & ASSUMPTIONS

2024/2025

Trustee's Budget Proposal



General Fund

- * Revenue Exceeds Appropriations resulting in an estimated fund **Operating decrease of \$217,455.**
- * Capital Projects financed from local funds is \$134,000.
- * Tax Rate increase 9.25%-\$40.72 per \$1,000 assessed; from \$36.95
- * Village adopted a Fund Balance Policy that allows a Fund Balance from 10% to 25% of Total Appropriations
- * Budget Assumes certain increase in employee wages and 3% increases for Department Heads.
- * Health Insurance assumed to rise 5%
- * General Liability Insurance assumed to increase by 5 %.
- * Budgeted Appropriations increased from 2023/24 FY Budget by \$499,960

Water Fund:

- * Budgeted Appropriations increased from 2023/2024 FY Budget by **\$192,734.**
- * Fund is projected to have an **Operating loss of \$122,081** for the Fiscal Year
- * Water rates per 1,000 gallon change to at **\$7.00/1,000 gals.**
- * Water Minimum Rate remains changes to **\$30 per quarter.**
- * General Liability Insurance assumed to increase by 5 %.
- * Health Insurance assumed to increase 5%.
- * Capital Projects financed from Local Funds are \$155,000.

Sewer Fund:

- * Budgeted appropriations decreased from 2023/24 levels by \$186,117.
- * Fund is projected to have an **Operating increase of \$57,652** for the Fiscal Year
- * Sewer Rents rate per 1,000 gallon change to **\$7.00 / 1,000 gals.**
- * Minimum Charge Sewer Rents change to **\$25 per Quarter.**
- * General Liability Insurance assumed to increase by 5 %.
- * Health Insurance assumed to increase 5%.
- * Capital Projects financed from local funds are \$10,000.

Community Development Fund:

VILLAGE OF FREDONIA
ESTIMATED ANALYSIS OF FUND BALANCE
6/1/2024-5/31/2025

Description	GENERAL				Total Water - Sewer	General Development	Community Development	Total All Funds
	FUND	WATER	FUND	SEWER				
Trustees Budget 2024/2025								
ACTUAL Unreserved Fund Balance - 05/31/23	\$ 983,565	\$ 837,641	\$ 1,159,890	\$ 2,981,096	\$ -	\$ 2,981,096		
ESTIMATED Revenue	\$ 7,412,825	\$ 2,085,950	\$ 2,094,000	\$ 11,592,775	\$ -	\$ 11,592,775		
TOTAL REVENUE	\$ 7,412,825	\$ 2,085,950	\$ 2,094,000	\$ 11,592,775	\$ -	\$ 11,592,775		
Subtotal Revenue & Fund Balance	\$ 8,396,390	\$ 2,923,591	\$ 3,253,890	\$ 14,573,871	\$ -	\$ 14,573,871		
ESTIMATED APPROPRIATIONS	\$ 7,496,280	\$ 2,053,031	\$ 2,026,348	\$ 11,575,659	\$ -	\$ 11,575,659		
ESTIMATED Capital Costs	134,000	155,000	10,000	299,000	-	299,000		
Less: TOTAL BUDGETED APPROPRIATIONS	\$ 7,630,280	\$ 2,208,031	\$ 2,036,348	\$ 11,874,659	\$ -	\$ 11,874,659		
Income/(Loss)	(217,455)	(122,081)	57,652	# (281,884)	# -	# (281,884)		
Increase (Decrease) Fund Balance	(217,455)	(122,081)	57,652	(281,884)	-	\$ (281,884)		
Estimated Unreserved Fund Balance - 05/31/2025	\$ 766,110	\$ 715,560	\$ 1,217,542	\$ 2,699,212	\$ -	\$ 2,699,212		
Total Fund Balance Reserved/Unreserved @ 05/31/2025	\$ 766,110	\$ 715,560	\$ 1,217,542	\$ 2,699,212	\$ -	\$ 2,699,212		
Village Balance Policy Recommended Fund Balance %10	\$ 763,028	\$ 331,205	\$ 305,452					
Village Balance Policy Recommended Fund Balance %25	\$ 1,907,570	\$ 552,008	\$ 509,087					
over/(short)	\$ 3,082	\$ 384,355	\$ 912,090					

VILLAGE OF FREDONIA									
General Fund Revenue									
iscal Year 06/01/2024 thru 05/31/2025									
Trustee's Proposed Budget									
SCHEDULE 1A									
Revenues:									
Account Titles	Account Number	MAYOR'S PROPOSED BUDGET 2023/2024	TRUSTEE'S Adjustments	TRUSTEE'S Adjusted Revenue 2023/2024	Transfers	Current Rev 3.14.24	MAYOR'S PROPOSED BUDGET 2024/2025	TRUSTEE'S Adjustments	TRUSTEE'S Adjusted Revenue 2024/2025
REAL PROPERTY TAX AND ITEMS									
Real Property Tax	A1001	\$ 2,966,740		\$ 2,966,740		2,966,198	\$ 3,268,939		\$ 3,268,939
Real Property Tax - Prior	A1002								
TOTAL REAL PROPERTY TAX		\$ 2,966,740	\$ -	\$ 2,966,740	\$ -	\$ 2,966,198	\$ 3,268,939	\$ -	\$ 3,268,939
Payment-In-Leiu of Tax	A1081								
Interest & Penalties	A1090	\$ 11,000		\$ 11,000		6,495	\$ 8,000		\$ 8,000
MISC. REAL PROPERTY TAX ITEMS		\$ 11,000	\$ -	\$ 11,000	\$ -	\$ 6,495	\$ 8,000	\$ -	\$ 8,000
TOTAL REAL PROPERTY TAX ITEMS		\$ 2,977,740	\$ -	\$ 2,977,740	\$ -	\$ 2,972,693	\$ 3,276,939	\$ -	\$ 3,276,939
NON-PROPERTY TAX									
Sales and Use Tax	A1110	\$ 2,200,000		\$ 2,200,000		1,645,039	\$ 2,200,000		\$ 2,200,000
Utility Bill Tax	A1111	\$ 85,000	40000	\$ 125,000		101,135	\$ 140,000		\$ 140,000
Franchise Tax	A1170	\$ 120,000		\$ 120,000		78,309	\$ 120,000		\$ 120,000
TOTAL NON-PROPERTY TAX ITEMS		\$ 2,405,000	\$ 40,000	\$ 2,445,000	\$ -	\$ 1,824,483	\$ 2,460,000	\$ -	\$ 2,460,000
DEPARTMENTAL INCOME									
Tax Collection Fees	A1232	\$ 750		\$ 750		460	\$ 700		\$ 700
Police Fees - SportsSecurity-Fi	A1520	\$ 500		\$ 500		1,098	\$ 2,000		\$ 2,000
Dog Control Fees	A1550	\$ -		\$ -		126	\$ 150		\$ 150
Safety Inspection Fees	A1560	\$ 25,000		\$ 25,000		25,605	\$ 30,000		\$ 30,000
Registrar Fees (Vital Statistics)	A1603	\$ 2,000		\$ 2,000		1,267	\$ 2,000		\$ 2,000
Ambulance Charges	A1640	\$ 800,000		\$ 800,000		389,293	\$ 800,000		\$ 800,000
On-Street Parking	A1740	\$ 40,000		\$ 40,000		23,241	\$ 30,000		\$ 30,000
Parks / Recreation - Russell Joy	A2001	\$ 5,000		\$ 5,000		2,480	\$ 5,000		\$ 5,000
Zoning Fees	A2110	\$ 500		\$ 500		400	\$ 500		\$ 500
TOTAL DEPARTMENTAL INCOME		\$ 873,750	\$ -	\$ 873,750	\$ -	\$ 443,970	\$ 870,350	\$ -	\$ 870,350
INTER-GOVERNMENT CHARGES									
Public Safety - DWI CO.	A2260		2500	\$ 2,500					
Fire Protection - Town	A2262	\$ 410,249		\$ 410,249		401,024	\$ 399,396		\$ 399,396
Recreation - Russell Joy Park (S	A2389			\$ -					
TOTAL INTER-GOVERNMENTAL CHARGE		\$ 410,249	\$ 2,500	\$ 412,749	\$ -	\$ 401,024	\$ 399,396	\$ -	\$ 399,396
USE OF MONEY / PROPERTY									
Interest Earnings	A2401	\$ 18,000		\$ 18,000		22,488	\$ 25,000		\$ 25,000
Rental - Real Property	A2410	\$ 6,000		\$ 6,000		-	\$ 6,000		\$ 6,000
TOTAL USE OF MONEY / PROPERTY		\$ 24,000	\$ -	\$ 24,000	\$ -	\$ 22,488	\$ 31,000	\$ -	\$ 31,000
LICENSES AND PERMITS									
Electrical / Plumbing Licenses	A2501	\$ 8,000	1000	\$ 9,000		8,945	\$ 12,000		\$ 12,000
Bingo Licenses	A2540	\$ 1,450		\$ 1,450		1,478	\$ 2,000		\$ 2,000
License - Other	A2590	\$ 2,000		\$ 2,000		1,800	\$ 3,000		\$ 3,000
Permits / Building	A2591	\$ 20,000		\$ 20,000		20,972	\$ 30,000		\$ 30,000
TOTAL LICENSES AND PERMITS		\$ 31,450	\$ 1,000	\$ 32,450	\$ -	\$ 33,195	\$ 47,000	\$ -	\$ 47,000
FINES AND FORFEITURES									
Fines and Forfeitures - Bail	A2610	\$ 40,000		\$ 40,000		35,965	\$ 55,000		\$ 55,000
TOTAL FINES AND FORFEITURES		\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 35,965	\$ 55,000	\$ -	\$ 55,000
SALE OF PROPERTY									
Sale Of Equipment	A2665	\$ 10,000		\$ 10,000	20000	20,172	\$ 30,000		\$ 30,000
Insurance Recovery	A2680	\$ 30,000		\$ 30,000		3,555	\$ 30,000		\$ 30,000

VILLAGE OF FREDONIA									
General Fund Revenue									
iscal Year 06/01/2024 thru 05/31/2025									
Trustee's Proposed Budget									
SCHEDULE 1A									
Revenues:									
Account Titles	Account Number	MAYOR'S PROPOSED BUDGET 2023/2024	TRUSTEE'S Adjustments	TRUSTEE'S Adjusted Revenue 2023/2024	Transfers	Current Rev 3.14.24	MAYOR'S PROPOSED BUDGET 2024/2025	TRUSTEE'S Adjustments	TRUSTEE'S Adjusted Revenue 2024/2025
Other Loss Compensation - 207	A2690	\$ 36,000		\$ 36,000			\$ 36,000		\$ 36,000
TOTAL SALE OF PROPERTY		\$ 76,000	\$ -	\$ 76,000	\$ 20,000	\$ 23,727	\$ 96,000	\$ -	\$ 96,000
MISC. LOCAL SOURCES									
Gifts / Donations	A2705	\$ 2,000		\$ 2,000	750	5,830	\$ 6,000		\$ 6,000
Premium On Obligations - Bonds	A2710	\$ -		\$ -			\$ -		\$ -
Misc. Income	A2770	\$ 9,000		\$ 9,000		3,516	\$ 5,500		\$ 5,500
Gas Royalties	A2770.1	\$ 900		\$ 900		256	\$ 500		\$ 500
TOTAL MISC. LOCAL SOURCE	A2710	\$ 11,900	\$ -	\$ 11,900	\$ 750	\$ 9,602	\$ 12,000	\$ -	\$ 12,000
TOTAL INCOME BEFORE STATE AID		\$ 6,850,089	\$ 43,500	\$ 6,893,589	\$ 20,750	\$ 5,767,147	\$ 7,247,685	\$ -	\$ 7,247,685
STATE AID									
State Revenue Sharing	A3001	\$ 89,140		\$ 89,140		89140	\$ 89,140		\$ 89,140
Mortgage Tax	A3005	\$ 80,000		\$ 80,000		51452	\$ 70,000		\$ 70,000
State Aid - Police Grants	A3090	\$ -		\$ -	4399.68		\$ -		\$ -
State Aid - Public Safety	A3389	\$ 5,000		\$ 5,000	2275.56	3376	\$ 6,000		\$ 6,000
TOTAL STATE AID		\$ 174,140	\$ -	\$ 174,140	\$ 6,675	\$ 143,968	\$ 165,140	\$ -	\$ 165,140
INTERFUND TRANSFERS									
CAPITAL FUND	A5031								
TOTAL REVENUE		\$ 7,024,229	\$ 43,500	\$ 7,067,729	\$ 27,425	\$ 5,911,115	\$ 7,412,825	\$ -	\$ 7,412,825
Budgeted Revenue - Increase / (Decrease)									

VILLAGE OF FREDONIA

General Fund Budgeted 2024-2025

SCHEDULE 2A

EXPENSE

Account Titles	Account Number	TRUSTEE'S BUDGET 2023-24	Current Expenses as of 3.14.24	DEPT HEAD'S PROPOSED BUDGET 2024-25	MAYOR'S ADJUSTEDBUDGET 2024-25	MAYOR'S ADJUSTEDBUDGET 2024-25	TRUSTEE'S ADJUSTMENTS	TRUSTEE'S BUDGET 2024-25
General Government Support								
Trustee's	A1010							
Personnel	A1010.1	\$ 25,000	19,792	\$ 25,000		\$ 25,000		\$ 25,000
Supplies	A1010.41	\$ 500	661	\$ 500		\$ 500		\$ 500
Travel	A1010.43	\$ 2,500	2,714	\$ 3,000		\$ 3,000	1000	\$ 4,000
TOTAL TRUSTEE'S		\$ 28,000	\$ 23,167	\$ 28,500	\$ -	\$ 28,500	\$ 1,000	\$ 29,500
Village Justice								
A1110								
Personnel	A1110.1	\$ 69,580	50,768	\$ 60,692		\$ 60,692		\$ 60,692
Personnel Overtime - Court	A1110.11	\$ -				\$ -		\$ -
Supplies	A1110.41	\$ 5,000	2,050	\$ 5,000	-1000	\$ 4,000	-2000	\$ 2,000
Contractual	A1110.44	\$ 4,000	2,521	\$ 4,000		\$ 4,000		\$ 4,000
TOTAL JUSTICE		\$ 78,580	\$ 55,339	\$ 69,692	\$ (1,000)	\$ 68,692	\$ (2,000)	\$ 66,692
Mayor								
A1210								
Personnel	A1210.1	\$ 12,000	9,500	\$ 12,000		\$ 12,000		\$ 12,000
Supplies	A1210.41	\$ 500	674	\$ 1,000		\$ 1,000		\$ 1,000
Utilities / Telephone	A1210.42	\$ 5,000	4,157	\$ 5,000		\$ 5,000	-3000	\$ 2,000
Travel	A1210.43	\$ 2,000	206	\$ 3,000		\$ 3,000		\$ 3,000
TOTAL MAYOR		\$ 19,500	\$ 14,537	\$ 21,000	\$ -	\$ 21,000	\$ (3,000)	\$ 18,000
Treasurer								
A1325								
Personnel	A1325.1	\$ 59,973	52,404	\$ 70,945		\$ 70,945		\$ 70,945
Supplies	A1325.41	\$ 4,000	4,065	\$ 6,000	-1000	\$ 5,000	-1000	\$ 4,000
Utilities	A1325.42	\$ 4,500	4,149	\$ 4,500		\$ 4,500		\$ 4,500
Travel / Training	A1325.43	\$ 1,000	1,447	\$ 2,500		\$ 2,500		\$ 2,500
Contractual	A1325.44	\$ 21,000	28,788	\$ 29,000		\$ 29,000		\$ 29,000
TOTAL TREASURER		\$ 90,473	\$ 90,853	\$ 112,945	\$ (1,000)	\$ 111,945	\$ (1,000)	\$ 110,945
Village Clerk								
A1410								
Personnel	A1410.1	\$ 42,435	34,562	\$ 48,932		\$ 48,932		\$ 48,932
Supplies	A1410.41	\$ 6,000	3,185	\$ 6,000	-1000	\$ 5,000	-1000	\$ 4,000
Utilities	A1410.42	\$ 5,000	4,315	\$ 5,500		\$ 5,500		\$ 5,500
Travel/Training	A1410.43	\$ -		\$ 1,500		\$ 1,500		\$ 1,500
Contractual	A1410.44	\$ 2,500	2,959	\$ 4,000		\$ 4,000		\$ 4,000
TOTAL CLERK		\$ 55,935	\$ 45,021	\$ 65,932	\$ (1,000)	\$ 64,932	\$ (1,000)	\$ 63,932
Law	A1420					0		

VILLAGE OF FREDONIA

General Fund Budgeted 2024-2025

SCHEDULE 2A

EXPENSE

Account Titles	Account Number	TRUSTEE'S BUDGET 2023-24	Current Expenses as of 3.14.24	DEPT HEAD'S PROPOSED BUDGET 2024-25	MAYOR'S ADJUSTED BUDGET 2024-25	MAYOR'S ADJUSTED BUDGET 2024-25	TRUSTEE'S ADJUSTMENT \$	TRUSTEE'S BUDGET 2024-25
Personnel	A1420.1	\$ -				\$ -		\$ -
Supplies	A1420.41	\$ -				\$ -		\$ -
Fees Negotiator	A1420.44	\$ 10,000	18,123	\$ 30,000		\$ 30,000		\$ 30,000
Contractual	A1420.45	\$ 65,000	59,105	\$ 75,000		\$ 75,000		\$ 75,000
TOTAL LAW		\$ 75,000	\$ 77,228	\$ 105,000	\$ -	\$ 105,000	\$ -	\$ 105,000
Engineer	A1440							
TOTAL ENGINEERING								
Buildings and Grounds	A1620							
Personnel	A1620.1	\$ 49,171	40,120	\$ 50,877		\$ 50,877		\$ 50,877
Personnel Overtime		\$ -				\$ -		\$ -
Utilities	A1620.42	\$ 48,000	28,522	\$ 43,000	-3000	\$ 40,000		\$ 40,000
Supplies	A1620.41	\$ 6,000	4,242	\$ 6,000		\$ 6,000	-1000	\$ 5,000
Contractual	A1620.44	\$ 20,000	27,960	\$ 35,000	\$ (5,000)	\$ 30,000		\$ 30,000
TOTAL BUILDINGS & GROUNDS		\$ 123,171	\$ 100,844	\$ 134,877	\$ (8,000)	\$ 126,877	\$ (1,000)	\$ 125,877
Special Items	A1900							
Insurance	A1910	\$ 142,147	67,809	\$ 149,507		\$ 149,507		\$ 149,507
Dues / Publications	A1920.45	\$ 5,000	4,833	\$ 5,000		\$ 5,000		\$ 5,000
Judgements / Claims	A1930.45	\$ 3,000	-	\$ 3,000	-1500	\$ 1,500		\$ 1,500
Taxes - Village Properties	A1950	\$ 1,500	759	\$ 1,500	-500	\$ 1,000		\$ 1,000
Contingency	A1990	\$ 20,000	-	\$ 20,000	\$ (10,000)	\$ 10,000	-5000	\$ 5,000
TOTAL SPECIAL ITEMS		\$ 171,647	\$ 73,401	\$ 179,007	\$ (12,000)	\$ 167,007	\$ (5,000)	\$ 162,007
Total General Government Support		\$ 642,306	\$ 480,390	\$ 716,953	\$ (23,000)	\$ 693,953	\$ (12,000)	\$ 681,953
Public Safety								
Police	A3120							
Personnel	A3120.1	\$ 1,672,500	1,301,740	\$ 1,779,046	-112883	\$ 1,666,163	91758	\$ 1,757,921
Personnel Overtime	A3120.11	\$ 70,000	37,266	\$ 70,000	-20000	\$ 50,000	10000	\$ 60,000
Supplies	A3120.41	\$ 15,000	12,792	\$ 20,000	-5000	\$ 15,000		\$ 15,000
Uniforms	A3120.412	\$ 23,000	11,304	\$ 23,000	-3000	\$ 20,000		\$ 20,000
Utilities / Telephone	A3120.42	\$ 2,000	977	\$ 4,000		\$ 4,000		\$ 4,000
Travel / Training	A3120.43	\$ 9,000	713	\$ 9,000	-2000	\$ 7,000		\$ 7,000
Gasoline	A3120.47	\$ 35,000	18,798	\$ 35,000	-10000	\$ 25,000		\$ 25,000
Maintenance Equipment	A3120.49	\$ 20,000	10,932	\$ 20,000	-3000	\$ 17,000		\$ 17,000
SUBTOTAL POLICE		\$ 1,846,500	\$ 1,394,522	\$ 1,960,046	\$ (155,883)	\$ 1,804,163	\$ 101,758	\$ 1,905,921
On-Street Parking	A3320							
Personnel	A3320.1	\$ 23,465	16,299	\$ 30,252		\$ 30,252		\$ 30,252

VILLAGE OF FREDONIA

General Fund Budgeted 2024-2025

SCHEDULE 2A

EXPENSE

Account Titles	Account Number	TRUSTEE'S BUDGET 2023-24	Current Expenses as of 3.14.24	DEPT HEAD'S PROPOSED BUDGET 2024-25	MAYOR'S ADJUSTED BUDGET 2024-25	MAYOR'S ADJUSTED BUDGET 2024-25	TRUSTEE'S ADJUSTMENT S	TRUSTEE'S BUDGET 2024-25
Supplies	A3320.41	\$ 6,000	2,755	\$ 8,000	-2000	\$ 6,000		\$ 6,000
TOTAL ON-STREET PARKING		\$ 29,465	\$ 19,054	\$ 38,252	\$ (2,000)	\$ 36,252	\$ -	\$ 36,252
TOTAL POLICE		\$ 1,875,965	\$ 1,413,576	\$ 1,998,298	\$ (157,883)	\$ 1,840,415	\$ 101,758	\$ 1,942,173
Fire Protection	A3410							
Personnel	A3410.1	\$ 503,151	457,692	\$ 615,464	-18311	\$ 597,153	18120	\$ 615,273
Personnel Overtime	A3410.11	\$ 15,000	20,481	\$ 30,000	-800	\$ 29,200		\$ 29,200
Equipment Safety	A3410.2	\$ 13,500	10,988	\$ 16,000	-2000	\$ 14,000	-2000	\$ 12,000
Supplies	A3410.41	\$ 10,000	6,451	\$ 13,000	-3000	\$ 10,000		\$ 10,000
Utilities / Telephone	A3410.42	\$ 15,050	16,198	\$ 17,000		\$ 17,000		\$ 17,000
Travel / Training	A3410.43	\$ 12,000	7,766	\$ 14,000	-2000	\$ 12,000		\$ 12,000
Contractual	A3410.44	\$ 95,000	97,417	\$ 100,000		\$ 100,000		\$ 100,000
Gasoline	A3410.47	\$ 10,100	4,251	\$ 10,100	-2100	\$ 8,000		\$ 8,000
Maintenance Equipment	A3410.49	\$ 40,000	38,959	\$ 50,000	-5000	\$ 45,000		\$ 45,000
TOTAL FIRE PROTECTION		\$ 713,801	\$ 660,203	\$ 865,564	\$ (33,211)	\$ 832,353	\$ 16,120	\$ 848,473
Dog Control	A3510							
Contractual	A3510.44	\$ 4,000	2,599	\$ 4,000		\$ 4,000		\$ 4,000
TOTAL ANIMAL CONTROL		\$ 4,000	\$ 2,599	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
Civil Defense	A3640							
Personnel	A3640.1	\$ 6,000	4,750	\$ 6,000		\$ 6,000		\$ 6,000
TOTAL CIVIL DEFENSE		\$ 6,000	\$ 4,750	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000
Ambulance Service	A4540							
Personnel	4540.1	\$ 503,151	456,669	\$ 615,464	-18311	\$ 597,153	18120	\$ 615,273
Personnel Overtime		\$ 15,000	21,267	\$ 30,000	-800	\$ 29,200		\$ 29,200
Ambulance Supplies	A4540.41	\$ 18,000	12,640	\$ 20,000	-2000	\$ 18,000		\$ 18,000
Ambulance Training	A4540.43	\$ 5,000	875	\$ 15,000	-5000	\$ 10,000	-5000	\$ 5,000
Ambulance Contractual	A4540.44	\$ 35,000	34,014	\$ 60,000		\$ 60,000		\$ 60,000
Gasoline	A4540.47	\$ 8,000	5,751	\$ 12,000	-2000	\$ 10,000		\$ 10,000
Maintenance Equip	A4540.49	\$ 24,000	7,936	\$ 10,000		\$ 10,000		\$ 10,000
TOTAL AMBULANCE		\$ 608,151	\$ 539,152	\$ 762,464	\$ (28,111)	\$ 734,353	\$ 13,120	\$ 747,473
TOTAL PUBLIC SAFETY		\$ 3,207,917	\$ 2,620,280	\$ 3,636,326	\$ (219,205)	\$ 3,417,121	\$ 130,998	\$ 3,548,119
Transportation								
Maintenance - Streets	A5110							

VILLAGE OF FREDONIA

General Fund Budgeted 2024-2025

SCHEDULE 2A

EXPENSE

Account Titles	Account Number	TRUSTEE'S BUDGET 2023-24	Current Expenses as of 3.14.24	DEPT HEAD'S PROPOSED BUDGET 2024-25	MAYOR'S ADJUSTED BUDGET 2024-25	MAYOR'S ADJUSTED BUDGET 2024-25	TRUSTEE'S ADJUSTMENT \$	TRUSTEE'S BUDGET 2024-25
Personnel	A5110.1	\$ 180,070	207,039	\$ 212,530	-45000	\$ 167,530		\$ 167,530
Personnel - Overtime	A5110.11	\$ 11,836	1,331	\$ 3,863		\$ 3,863		\$ 3,863
Supplies	A5110.41	\$ 15,000	11,861	\$ 25,000	-10000	\$ 15,000		\$ 15,000
Clothing Allowance	A5110.412	\$ 3,000	1,356	\$ 3,000		\$ 3,000	250	\$ 3,250
Utilities / Telephone	A5110.42	\$ 12,500	6,504	\$ 12,500	-2000	\$ 10,500		\$ 10,500
Travel / Training	A5110.43	\$ 1,000	952	\$ 2,000	-500	\$ 1,500		\$ 1,500
Contractual	A5110.44	\$ 18,000	16,754	\$ 18,000		\$ 18,000		\$ 18,000
Gasoline	A5110.47	\$ 55,000	28,211	\$ 55,000	-10000	\$ 45,000		\$ 45,000
Maintenance Equipment	A5110.49	\$ 35,500	28,095	\$ 40,000	-5000	\$ 35,000		\$ 35,000
TOTAL STREET MAINTENANCE		\$ 331,906	\$ 302,103	\$ 371,893	\$ (72,500)	\$ 299,393	\$ 250	\$ 299,643
Snow Removal	A5142							
Personnel	A5142.1	\$ 60,000	91,078	\$ 60,000	-39234	\$ 20,766		\$ 20,766
Personnel Overtime	A5142.11	\$ 16,000	3,296	\$ 16,000		\$ 16,000		\$ 16,000
Supplies	A5142.41	\$ 5,000	1,930	\$ 6,000	-3000	\$ 3,000		\$ 3,000
Supplies-Salt	A5142.411	\$ 52,000	14,707	\$ 52,000	-10000	\$ 42,000		\$ 42,000
Maintenance Equipment	A5142.49	\$ 15,000	18,926	\$ 20,000	-5000	\$ 15,000		\$ 15,000
TOTAL SNOW REMOVAL		\$ 148,000	\$ 129,937	\$ 154,000	\$ (57,234)	\$ 96,766	\$ -	\$ 96,766
Street Lighting	A5182.44	\$ 60,000		\$ 60,000	-40000	\$ 20,000		\$ 20,000
TOTAL TRANSPORTATION		\$ 539,906	\$ 432,040	\$ 585,893	\$ (169,734)	\$ 416,159	\$ 250	\$ 416,409
Economic Assistance								
Publicity	A6410.44	\$ 4,000	1,965	\$ 5,000	-1000	\$ 4,000		\$ 4,000
TOTAL ECONOMIC ASSISTANCE		\$ 4,000	\$ 1,965	\$ 5,000	\$ (1,000)	\$ 4,000	\$ -	\$ 4,000
Culture and Recreation								
Parks	A7110							
Personnel	A7110.1	\$ 30,000	26,146	\$ 30,000	-10000	\$ 20,000		\$ 20,000
Supplies	A7110.41	\$ 5,000	4,930	\$ 5,000		\$ 5,000		\$ 5,000
Contractual	A7110.44	\$ 2,000	1,333	\$ 2,000	-500	\$ 1,500		\$ 1,500
Maintenance Equipment	A7110.49	\$ 3,200	2,805	\$ 3,200	-1000	\$ 2,200		\$ 2,200
TOTAL PARKS		\$ 40,200	\$ 35,214	\$ 40,200	\$ (11,500)	\$ 28,700	\$ -	\$ 28,700
Parks - Russ Joy	A7111							
Personnel	A7111.1	\$ 10,000	4,491	\$ 10,000		\$ 10,000		\$ 10,000
Supplies	A7111.41	\$ 1,100	886	\$ 1,100		\$ 1,100		\$ 1,100
Utilities / Telephone	A7111.42	\$ 2,800	2,371	\$ 2,800		\$ 2,800		\$ 2,800
Contractual	A7111.44	\$ 2,000	1,998	\$ 2,000		\$ 2,000		\$ 2,000
TOTAL PARKS - RUSS JOY		\$ 15,900	\$ 9,746	\$ 15,900	\$ -	\$ 15,900	\$ -	\$ 15,900

VILLAGE OF FREDONIA

General Fund Budgeted 2024-2025

SCHEDULE 2A

EXPENSE

Account Titles	Account Number	TRUSTEE'S BUDGET 2023-24	Current Expenses as of 3.14.24	DEPT HEAD'S PROPOSED BUDGET 2024-25	MAYOR'S ADJUSTED BUDGET 2024-25	MAYOR'S ADJUSTED BUDGET 2024-25	TRUSTEE'S ADJUSTMENT S	TRUSTEE'S BUDGET 2024-25
Recreation								
	A7140							
Personnel	A7140.10	\$ 57,734	48,539	\$ 77,398	-32399	\$ 44,999		\$ 44,999
Equipment	A7140.20	\$ -				\$ -		\$ -
Supplies	A7140.41	\$ 4,200	3,624	\$ 4,200	-500	\$ 3,700		\$ 3,700
Utilities / Telephone	A7140.42	\$ 3,000	2,065	\$ 3,000	-500	\$ 2,500		\$ 2,500
Contractual	A7140.44	\$ 1,500	965	\$ 1,500	-500	\$ 1,000		\$ 1,000
Gasoline	A7140.47	\$ 300	183	\$ 300		\$ 300		\$ 300
Maintenance Equipment	A7140.49	\$ -	-	\$ 1,000	-1000	\$ -		\$ -
TOTAL RECREATION		\$ 66,734	\$ 55,376	\$ 87,398	\$ (34,899)	\$ 52,499	\$ -	\$ 52,499
Youth Programs								
	A7310							
Personnel	A7310.1	\$ 13,146	8,233	\$ 15,149	-4000	\$ 11,149		\$ 11,149
Supplies	A7310.41	\$ 1,500	2,515	\$ 1,500		\$ 1,500		\$ 1,500
Contractual	A7310.44	\$ 1,200	699	\$ 1,200		\$ 1,200		\$ 1,200
TOTAL YOUTH PROGRAMS		\$ 15,846	\$ 11,447	\$ 17,849	\$ (4,000)	\$ 13,849	\$ -	\$ 13,849
Culture								
Library	A7410	\$ 45,000	21,050	\$ 45,000		\$ 45,000		\$ 45,000
TOTAL CULTURE		\$ 45,000	\$ 21,050	\$ 45,000	\$ -	\$ 45,000	\$ -	\$ 45,000
TOTAL CULTURE & RECREATION		\$ 183,680	\$ 132,833	\$ 206,347	\$ (50,399)	\$ 155,948	\$ -	\$ 155,948
Home and Community Service								
Zoning								
	A8010							
Personnel	A8010.1	\$ 105,985	78,578	\$ 199,426		\$ 199,426	-78132	\$ 121,294
Personnel Overtime		\$ -	-	\$ 4,188		\$ 4,188	-4188	\$ -
Supplies	A8010.41	\$ 4,500	3,318	\$ 5,500	-1000	\$ 4,500		\$ 4,500
Utilities / Telephone	A8010.42	\$ 800	225	\$ 2,100		\$ 2,100		\$ 2,100
Travel / Training	A8010.43	\$ 1,200	100	\$ 2,000	-1000	\$ 1,000		\$ 1,000
Contractual	A8010.44	\$ 6,000	7,856	\$ 7,000		\$ 7,000		\$ 7,000
Gasoline	A8010.47	\$ 700	416	\$ 2,500	-500	\$ 2,000		\$ 2,000
Maintenance Equipment	A8010.49	\$ 2,000	774	\$ 2,000	-1000	\$ 1,000		\$ 1,000
TOTAL ZONING		\$ 121,185	\$ 91,267	\$ 224,714	\$ (3,500)	\$ 221,214	\$ (82,320)	\$ 138,894
Planning								
	A8020							
Supplies	A8020.41	\$ 500	350	\$ 500		\$ 500		\$ 500
Travel / Training	A8020.43	\$ 500		\$ 500	-500	\$ -		\$ -
Contractual	A8020.44	\$ 2,200	1,575	\$ 2,500	-500	\$ 2,000		\$ 2,000

VILLAGE OF FREDONIA

General Fund Budgeted 2024-2025

SCHEDULE 2A

EXPENSE

Account Titles	Account Number	TRUSTEE'S BUDGET 2023-24	Current Expenses as of 3.14.24	DEPT HEAD'S PROPOSED BUDGET 2024-25	MAYOR'S ADJUSTED BUDGET 2024-25	MAYOR'S ADJUSTED BUDGET 2024-25	TRUSTEE'S ADJUSTMENT \$	TRUSTEE'S BUDGET 2024-25
TOTAL PLANNING		\$ 3,200	\$ 1,925	\$ 3,500	\$ (1,000)	\$ 2,500	\$ -	\$ 2,500
Storm Sewers	A8140							
Supplies	A8140.41	\$ 5,000	377	\$ 5,000		\$ 5,000		\$ 5,000
TOTAL STORM SEWERS		\$ 5,000	\$ 377	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
Shade Trees	A8560							
Contractual	A8560.44	\$ 20,000	21,050	\$ 25,000	\$ (5,000)	\$ 20,000	-20000	\$ -
TOTAL SHADE TREES		\$ 20,000	\$ 21,050	\$ 25,000	\$ (5,000)	\$ 20,000	\$ (20,000)	\$ -
Cable TV	A8989							
Supplies	A8989.41	\$ 2,000	1,294	\$ 3,000	-2000	\$ 1,000		\$ 1,000
Contractual	A8989.44	\$ 4,500	3,338	\$ 4,500		\$ 4,500		\$ 4,500
TOTAL CABLE TV		\$ 6,500	\$ 4,632	\$ 7,500	\$ (2,000)	\$ 5,500	\$ -	\$ 5,500
TOTAL HOME AND COMMUNITY SERVICE		\$ 155,885	\$ 119,251	\$ 265,714	\$ (11,500)	\$ 254,214	\$ (102,320)	\$ 151,894
Employee Benefits								
State Retirement	A9010.8	\$ 108,735	103,812	\$ 133,842	-14190	\$ 119,652		\$ 119,652
Police Retirement	A9015.80	\$ 332,784	359,408	\$ 345,444	-17233	\$ 328,211	5412	\$ 333,623
Fire Retirement	A9015.81	\$ 159,067	124,219	\$ 224,144	-3392	\$ 220,752	3249	\$ 224,001
Social Security (FICA)	A9030.8	\$ 261,255	242,661	\$ 308,917	-18127	\$ 290,790	12380	\$ 303,170
Workman's Compensation	A9040.8	\$ 115,129	115,129	\$ 110,216		\$ 110,216		\$ 110,216
Unemployment Insurance	A9051	\$ 5,000	-	\$ 5,000	-2500	\$ 2,500		\$ 2,500
Disability Insurance	A9055.8	\$ 2,000	391	\$ 2,000	-1500	\$ 500		\$ 500
Hospital Insurance	A9060.8	\$ 642,226	445,496	\$ 774,755	\$ (83,167)	\$ 691,588	28785	\$ 720,373
Supplemental Benefit - Fire	A9085.8	\$ 91,273	71,274	\$ 93,250		\$ 93,250		\$ 93,250
TOTAL EMPLOYEE BENEFITS		\$ 1,717,469	\$ 1,462,390	\$ 1,997,568	\$ (140,109)	\$ 1,857,459	\$ 49,826	\$ 1,907,285
DEBT SERVICE								
Debt Principal								
Serial Bonds	A9710.6	258,405	259,358	\$ 259,735		259,735	-31000	228,735
Lease Principal		-	29,797	\$ 159,479		159,479		159,479
TOTAL DEBT PRINCIPAL		\$ 258,405	\$ 289,155	\$ 419,214	\$ -	\$ 419,214	\$ (31,000)	\$ 388,214
Debt Interest								
Serial Bonds	A9710.7	36,626		\$ 29,743		29,743		29,743
Lease Interest		116,754		\$ 212,715		212,715		212,715
TOTAL DEBT INTEREST		\$ 153,380		\$ 242,458	\$ -	\$ 242,458	\$ -	\$ 242,458
TOTAL PRINCIPAL AND INTEREST		\$ 411,785		\$ 661,672	\$ -	\$ 661,672	\$ (31,000)	\$ 630,672

VILLAGE OF FREDONIA

General Fund Budgeted 2024-2025

SCHEDULE 2A

EXPENSE

Account Titles	Account Number	TRUSTEE'S BUDGET 2023- 24	Current Expenses as of 3.14.24	DEPT HEAD'S PROPOSED BUDGET 2024-25	MAYOR'S ADJUSTEDBUD GET 2024-25	MAYOR'S ADJUSTEDBUDGET 2024-25	TRUSTEE'S ADJUSTMENT S	TRUSTEE'S BUDGET 2024- 25
TOTAL EXPENDITURES		\$ 6,862,948		\$ 8,075,473	\$ (614,947)	\$ 7,460,526	\$ 35,754	\$ 7,496,280
Inter-Fund Transfers								
Capital Project Fund-paid in	A9950.9	\$ 293,000		1,096,657	-917657	\$ 179,000	(45,000)	\$ 134,000
TOTAL INTER-FUND TRANSFERS		\$ 293,000		\$ 1,096,657	\$ (917,657)	\$ 179,000	\$ (45,000)	\$ 134,000
TOTAL APPROPRIATIONS		\$ 7,155,948		\$ 9,172,130	\$ (1,532,604)	\$ 7,639,526	\$ (9,246)	\$ 7,630,280
						\$ -		\$ (217,455)

VILLAGE OF FREDONIA

Water Fund Budget

Trustee's Proposed Budget 2024-2025

Account Titles

SCHEDULE 2F

Account Titles	Account Number	TRUSTEE'S ADJUSTED BUDGET 2023-24			Current Budget Income 3.14.24	Department Head Requests 24-25	Mayor's Adjustments	Mayor's Budget 2024-25	TRUSTEE'S ADJUSTMENTS	TRUSTEE'S ADJUSTED BUDGET 2024-25
REVENUES										
Metered Water Sales	F2140	\$ 1,200,000			762,803	\$ 1,500,000		\$ 1,500,000	\$ 75,000	\$ 1,575,000
Unmetered Water Sales	F2142	\$ 2,000			554	\$ 850		\$ 850		\$ 850
Interest / Penalty	F2148	\$ 15,000			9,367	\$ 14,100		\$ 14,100		\$ 14,100
Water Rents - SUNY	F2378	\$ 110,000			86,783	\$ 165,000		\$ 165,000		\$ 165,000
Water Rents - Town Districts	F2378.1	\$ 205,000			155,251	\$ 331,000		\$ 331,000		\$ 331,000
ARPA Grant Funds	F2770	\$ 30,000						\$ -		\$ -
Water - Misc. SUNY PRIOR YRS-16 & 17		\$ -						\$ -		\$ -
Water- Interfund Revenue (Capital Fund)	F5031	\$ -	\$ 144,000.00					\$ -		\$ -
TOTAL REVENUES - WATER	*****	\$ 1,562,000			\$ 1,014,758	\$ 2,010,950	\$ -	\$ 2,010,950	\$ 75,000	\$ 2,085,950
Trustee's Proposed Budget 2024/2025 Water Fund Budget										
SCHEDULE 2F APPROPRIATIONS										
GENERAL GOVERNMENT SUPPORT										
Unallocated Insurance	F1910	\$ 103,057		\$ 103,057	\$ 98,698	108,393		108,393		\$ 108,393
Contingency	F1990	\$ 10,000	\$ (10,000.00)	\$ -	\$ -	20,000		20,000		\$ 20,000
Attorney-Professional Services	F1420.1	\$ 8,000		\$ 8,000	\$ 19,248	20,000		20,000		\$ 20,000
TOTAL GENERAL GOVERNMENT SUPPORT	*****	\$ 121,057	\$ (10,000)	\$ 111,057	\$ 117,946	\$ 148,393	\$ -	\$ 148,393	\$ -	\$ 148,393
HOME AND COMMUNITY SERVICE										
WATER ADMINISTRATION										
Personnel	F8310.1	\$ 37,652		\$ 37,652	\$ 29,924	\$ 41,373		41,373		\$ 41,373
Supplies	F8310.41	\$ 5,000		\$ 5,000	\$ 3,446	\$ 5,000		5,000		\$ 5,000
Contractual	F8310.44	\$ 5,000		\$ 5,000	\$ 3,795	\$ 5,000		5,000		\$ 5,000
TOTAL ADMINISTRATION	*****	\$ 47,652	\$ -	\$ 47,652	\$ 37,165	\$ 51,373	\$ -	\$ 51,373	\$ -	\$ 51,373
PURIFICATION										
Personnel	F8330-10	\$ 337,020		\$ 337,020	\$ 273,412	\$ 479,644	\$ (37,835)	441,809		\$ 441,809
Personnel - Overtime	F8330.11	\$ 50,000		\$ 50,000	\$ 19,478	\$ 50,000	\$ (16,364)	33,636		\$ 33,636
Supplies - Water Purchased	F8320.41	\$ 20,000		\$ 20,000	\$ -	\$ 20,000		20,000		\$ 20,000
Supplies	F8330.41	\$ 130,000		\$ 130,000	\$ 93,997	\$ 130,000		130,000		\$ 130,000
Clothing Allowance	F8330.412	\$ 1,200		\$ 1,200	\$ 612	\$ 1,500		1,500	250	\$ 1,750
Utilities	F8330.42	\$ 42,000		\$ 42,000	\$ 23,289	\$ 40,000		40,000		\$ 40,000
Travel / Training	F8330.43	\$ 2,500	\$ 6,000.00	\$ 8,500	\$ 555	\$ 12,000	\$ (6,000)	6,000		\$ 6,000
Contractual	F8330.44	\$ 40,000	\$ 87,000.00	\$ 127,000	\$ 136,012	\$ 80,000		80,000		\$ 80,000
Fees	F8330.45	\$ 11,000		\$ 11,000	\$ 2,166	\$ 10,000		10,000		\$ 10,000
Gas / Fuel	F8330.47	\$ 300		\$ 300	\$ 385	\$ 1,000		1,000		\$ 1,000
Maintenance - Equipment	F8330.49	\$ 35,000		\$ 35,000	\$ 39,873	\$ 50,000		50,000		\$ 50,000
TOTAL PURIFICATION	*****	\$ 669,020	\$ 93,000	\$ 762,020	\$ 589,779	\$ 874,144	\$ (60,199)	\$ 813,945	\$ 250	\$ 814,195
DISTRIBUTION										
Personnel	F8340.1	\$ 287,756		\$ 287,756	\$ 183,762	\$ 313,992		313,992		\$ 313,992
Personnel - Overtime	F8340.11	\$ 11,905		\$ 11,905	\$ 5,211	\$ 9,248		9,248		\$ 9,248
Supplies	F8340.41	\$ 20,000		\$ 20,000	\$ 4,305	\$ 20,000	\$ (10,000)	10,000		\$ 10,000
Utilities	F8340.42	\$ -		\$ -	\$ -	\$ -		-		\$ -
Travel / Training	F8340.43	\$ 1,200		\$ 1,200	\$ 1,200	\$ 2,500		2,500		\$ 2,500
Contractual	F8340.44	\$ 11,500	\$ 72,000.00	\$ 83,500	\$ 36,198	\$ 11,500		11,500		\$ 11,500
Gas / Fuel	F8340.47	\$ 9,500		\$ 9,500	\$ 4,047	\$ 9,500		9,500		\$ 9,500
Maintenance - Equipment	F8340.49	\$ 1,500		\$ 1,500	\$ 902	\$ 1,500		1,500		\$ 1,500
TOTAL DISTRIBUTION	*****	\$ 343,361	\$ 72,000	\$ 415,361	\$ 235,625	\$ 368,240	\$ (10,000)	\$ 358,240	\$ -	\$ 358,240
TOTAL HOME AND COMMUNITY		\$ 1,060,033	\$ 165,000	\$ 1,225,033	\$ 862,569	\$ 1,293,757	\$ (70,199)	\$ 1,223,558	\$ 250	\$ 1,223,808

VILLAGE OF FREDONIA										
Water Fund Budget										
Trustee's Proposed Budget 2024-2025										
Account Titles										
SCHEDULE 2F										
Account Titles	Account Number	TRUSTEE'S ADJUSTED BUDGET 2023-24			Current Budget Income 3.14.24	Department Head Requests 24-25	Mayor's Adjustments	Mayor's Budget 2024-25	TRUSTEE'S ADJUSTMENTS	TRUSTEE'S ADJUSTED BUDGET 2024-25
EMPLOYEE BENEFITS										
State Retirement	F9010.8	94,347		\$ -						
Social Security	F9030.8	59,192		\$ 94,347	\$ 14,354	111,964	(6,155)	105,809		105,809
Workers Compensation	F9040.8	32,620		\$ 59,192	\$ 38,911	64,224	(2,999)	61,225		61,225
NYS Disability Insurance	F9055.8	1,000		\$ 32,620	\$ 32,620	31,228		31,228		31,228
Hospital Insurance	F9060.8	146,101		\$ 1,000	\$ -	1,000		1,000		1,000
Other Employee Benefits	F9089.8	-		\$ 146,101	\$ 109,947	200,732	(26,657)	174,075		174,075
TOTAL EMPLOYEE BENEFITS	*****	333,260		\$ -	\$ 333,260	409,148	(35,811)	373,337		373,337
DEBT SERVICE										
Principal - Serial Bonds	F9710.6	136,598		\$ -						
Principal - EFC	F9730.6	-		\$ 136,598	\$ 81,597	160,587		160,587		160,587
Principal - REDDS	F9730.6	-		\$ -		55,000		55,000		55,000
Interest - Serial Bonds	F9730.7	72,849		\$ -						
Interest - Serial Bonds - EFC	F9730.7	-		\$ 72,849	\$ 37,478	52,541		52,541		52,541
Interest - BAN's	F9730.7	-		\$ -		39,365		39,365		39,365
TOTAL PRINCIPAL AND INTEREST	*****	209,447	\$ -	\$ 209,447	\$ 119,075	307,493	\$ -	307,493	\$ -	307,493
SUBTOTAL	*****	1,723,797	155,000	\$ 1,878,797	\$ 1,295,422	2,158,791	(106,010)	2,052,781	250	2,053,031
INTER-FUND TRANSFERS										
Transfer - Capital Reserve	F2801.1	-		\$ -						
Transfer - General Fund		-		\$ -						
Transfer - Capital	F2801.2	291,500	\$ 42,915.00	\$ -						
TOTAL INTER-FUND TRANSFERS	*****	291,500	42,915	\$ 334,415		440,000	(156,000)	284,000	(129,000)	155,000
TOTAL EXPENDITURES / APPROPRIATIONS	*****	2,015,297	\$ 197,915.00	\$ 2,213,212	\$ 1,295,422	2,598,791	\$ (262,010)	2,336,781	\$ (128,750)	2,208,031
			(453,297)			(587,841)				(122,081)

VILLAGE OF FREDONIA								
SEWER FUND								
Trustee's Proposed Budget 2024/2025								
SCHEDULE 2G								
Account Titles	Account Number	TRUSTEE'S	Current Rev	Dept Head	Mayor's	Mayor's Proposed	TRUSTEE'S	TRUSTEE'S
		ADJUSTED 2023-24	3.14.24	proposed 2024-25	Budget Adj	Budget 2024-25	BUDGET ADJ	ADJUSTED 2024-25
REVENUES								
Sewer Rents	G2120	1,350,000	805,517	1,350,000		1,350,000	370,000	1,720,000
Sewer Charges - BOD	G2122.1	11,000	5,162	11,000		11,000		11,000
Sewer Charges - Haulers	G2122.2	10,000	8,097	10,000		10,000		10,000
Interest / Penalties	G2128	13,000	11,320	13,000		13,000		13,000
Sewer - SUNY	G2374.1	125,000	76,188	150,000		150,000	15,000	165,000
Sewer - PPD	G2374.21	95,000	51,973	95,000		95,000	10,000	105,000
Sewer - Town	G2374.3	30,000	46,787	25,000		25,000	45,000	70,000
Sewer - NYSERTA	G2374.4	-	-	-		-		-
Sewer - Miscellaneous	G2770	-	-	-		-		-
Sewer - SUNY-ADJ	G3901	-	-	-		-		-
Sewer- Interfund Rev Capital Fund	G5031	-	-	-		-		-
TOTAL REVENUES - Sewer	*****	\$ 1,634,000	\$ 1,005,044	\$ 1,654,000	\$ -	1,654,000	\$ 440,000	\$ 2,094,000
VILLAGE OF FREDONIA								
SEWER FUND								
SCHEDULE 2G								
APPROPRIATIONS								
GENERAL GOVERNMENT SUPPORT								
Unallocated Insurance	G1910	110,164	84,388	115,868		115,868		115,868
Contingency	G1990	15,000	-	15,000		15,000		15,000
Attorney-Professional Services	G1420.1	8,000	441	10,000		10,000	(5,000)	5,000
TOTAL GENERAL GOVERNMENT SUPPORT	*****	\$ 133,164	\$ 84,829	\$ 140,868	\$ -	140,868	\$ (5,000)	\$ 135,868
SANITATION ADMINISTRATION								
Personnel	G8110.1	37,652	15,989	41,373		41,373		41,373
Supplies	G8110.41	5,000	3,832	5,000		5,000		5,000
Contractual	G8110.44	3,000	3,021	5,000		5,000		5,000
TOTAL ADMINISTRATION	*****	\$ 45,652	\$ 22,842	\$ 51,373	\$ -	51,373	\$ -	\$ 51,373
SANITARY SEWERS								
Personnel	G8120.1	283,945	129,813	307,873		307,873		307,873
Personnel - Overtime	G8120.2	7,880	3,545	7,880		7,880		7,880
Supplies	G8120.41	5,500	2,063	5,500		5,500		5,500
Contractual	G8120.44	10,000	10,000	15,000		15,000		15,000
Gasoline	G8120.47	9,500	4,047	9,500		9,500		9,500
Maintenance Equipment	G8120.49	2,000	590	7,000		7,000		7,000
TOTAL SANITARY SEWERS	*****	\$ 318,825	\$ 150,058	\$ 352,753	\$ -	352,753	\$ -	\$ 352,753
SEWAGE TREATMENT / DISPOSAL								
Personnel	G8130.10	377,282	290,761	379,255		379,255		379,255
Personnel - Overtime	G8130.11	14,820	10,335	18,900		18,900	(3,900)	15,000
Equipment - Replace	G8130.211	20,000	8,182	25,000		25,000		25,000
Equipment - Repair	G8130.212	25,000	5,424	30,000		30,000		30,000
Equipment - Preventative Maintenance	G8130.213	14,500	3,908	14,500		14,500		14,500

VILLAGE OF FREDONIA									
SEWER FUND									
Trustee's Proposed Budget 2024/2025									
SCHEDULE 2G									
Account Titles	Account Number	TRUSTEE'S ADJUSTED 2023-24	Current Rev 3.14.24	Dept Head proposed 2024-25	Mayor's Budget Adj	Mayor's Proposed Budget 2024-25	TRUSTEE'S BUDGET ADJ	TRUSTEE'S ADJUSTED 2024-25	
Supplies - Other	G8130.411	1,500	1020	1,500		1,500		1,500	
Supplies - Office / Copier	G8130.412	1,250	1114	1,750		1,750		1,750	
Clothing Allowance	G8130.4122	1,200	484	1,500		1,500	250	1,750	
Supplies - Chemicals	G8130.413	65,000	62680	80,000		80,000		80,000	
Supplies - Lab	G8130.414	3,900	1282	3,900		3,900		3,900	
Supplies - Safety	G8130.415	1,700	1639	1,700		1,700		1,700	
Utilities - Electric	G8130.421	185,000	101893	185,000	(20,000)	165,000		165,000	
Utilities - Heating	G8130.422	16,000	4056	16,000		16,000		16,000	
Utilities - Water	G8130.424	7,500	4510	8,500		8,500		8,500	
Training / Travel	G8130.43	4,000	1849	6,000		6,000		6,000	
Contractual	G8130.44	10,000	7884	30,000	(10,000)	20,000	5,000	25,000	
Fees	G8130.45	35,900	20085	35,000		35,000		35,000	
Gasoline	G8130.47	4,500	3380	4,500		4,500		4,500	
Maintenance - Vehicles	G8130.49	4,500	3152	4,500		4,500		4,500	
TOTAL TREATMENT - DISPOSAL	*****	\$ 793,552	\$ 533,638	\$ 847,505	\$ (30,000)	\$ 817,505	\$ 1,350	\$ 818,855	
TOTAL HOME AND COMMUNITY		\$ 1,158,029	\$ 706,538	\$ 1,251,631	\$ (30,000)	\$ 1,221,631	\$ 1,350	\$ 1,222,981	
EMPLOYEE BENEFITS									
State Retirement	G9010.8	98,325	17,748	99,166		99,166		99,166	
Social Security	G9030.8	57,072	34,131	55,865		55,865		55,865	
Workers Compensation	G9040.8	44,133	44,133	42,249		42,249		42,249	
Hospital Insurance	G9060.8	157,459	170,101	191,468		191,468		191,468	
Other Employee Benefits	G9089.8	-	-	-		-		-	
TOTAL EMPLOYEE BENEFITS	*****	\$ 356,989	\$ 266,113	\$ 388,748	\$ -	\$ 388,748	\$ -	\$ 388,748	
DEBT SERVICE									
Principal - Serial Bonds	G9710.6	156,988	-	85,679		85,679		85,679	
Principal - EFC	G9730.6	70,500	156,988	162,630		162,630		162,630	
Interest - Serial Bonds	G9710.7	56,795	29,297	30,442		30,442		30,442	
Interest - Serial EFC Bonds	G9730.7	-	-	-		-		-	
Interest - EFC	G9730.71	-	-	-		-		-	
TOTAL PRINCIPAL AND INTEREST	*****	\$ 284,283	\$ 186,285	\$ 278,751	\$ -	\$ 278,751	\$ -	\$ 278,751	
SUBTOTAL	*****	\$ 1,932,465	\$ 1,243,765	\$ 2,059,998	\$ (30,000)	\$ 2,029,998	\$ (3,650)	\$ 2,026,348	
INTER-FUND TRANSFERS									
Transfer - Capital Reserve	G9901.91	-	-	-		-		-	
Transfer - Capital	G9950.9	290,000	0	285,000	(175,000)	110,000	(100,000)	10,000	
TOTAL INTER-FUND TRANSFERS	*****	\$ 290,000	\$ -	\$ 285,000	\$ (175,000)	\$ 110,000	\$ (100,000)	\$ 10,000	
TOTAL EXPENDITURES / APPROPRIATIONS									
Fund Gain / (Loss)	###	\$ (588,465)	\$ (690,998)	\$ (205,000)	\$ (103,650)	\$ 2,139,998	\$ (103,650)	\$ 2,036,348	
								\$ 57,652	

VILLAGE OF FREDONIA

DEBT SCHEDULE

06/01/24-5/31/2025

Budget

2024-2025

SCHEDULE C

Serial Bonds

2024-2025

Project	Fund	Original Principal	6/1/2024 Beginning Balance	Amortization				2024-2025		
				Principal	Interest	Interest	Total Interest	TOTAL PAY	Amortization Ending Balance	5/31/2025 Ending Balance
Street Improvement - Lakeview	General	8,723	6,008	760	139	132	271	1,031	5,248	5,248
Parking Lot Improvement	General	25,374	17,477	2,211	404	382	786	2,997	15,266	15,266
Drainage	General	26,432	18,205	2,303	421	398	819	3,122	15,902	15,902
Building Improvement	General	84,000	30,588	3,869	707	668	1,375	5,244	26,719	26,719
Rescue Truck	General	52,863	36,411	4,607	842	796	1,638	6,245	31,804	31,804
Dump Truck - Streets	General	52,863	36,411	4,607	842	796	1,638	6,245	31,804	31,804
Village Hall	General	58,148	40,051	5,067	926	875	1,801	6,868	34,984	34,984
Drainage Central Ave.	General	112,068	77,193	9,765	1,784	1,686	3,470	13,235	67,428	67,428
Ladder Truck	General	178,411	122,890	15,546	2,840	2,684	5,524	21,070	107,344	107,344
Ladder & Aerial Truck	General	2,591,034	2,591,034	48,119	125,213		125,213	173,332	2,542,915	2,542,915
2016 - Elgin Street Sweeper	General	181,801	54,000	18,000	540	540	1,080	19,080	36,000	36,000
2017 - Freightliner Plow and Accessory	General	167,901	51,000	17,000	510	510	1,020	18,020	34,000	34,000
Freightliner Chassis	General	127,443	127,443	30,261	13,000		13,000	43,261	97,182	97,182
FIRE TRUCK	General	250,000	150,000	25,000	1,750	1,750	3,500	28,500	125,000	125,000
DUMP TRUCK	General	159,000	30,000	30,000	300	300	600	30,600	-	-
BLDG IMP FIRE HALL	General	400,000	80,000	80,000	800	800	1,600	81,600	-	-
Chipper	General	76,000	50,000	25,000	985	500	1,485	26,485	25,000	25,000
2015-Pumper Truck - Engine 15	General	\$ 236,956	\$ 96,000	\$ 16,000	\$ 3,136	-	\$ 3,136	\$ 19,136	\$ 80,000	\$ 80,000
Siemens Lease Agreement	General	\$ 1,926,904	\$ 1,865,659	\$ 50,099	\$ 37,500	37,002	\$ 74,502	\$ 124,601	\$ 1,815,560	\$ 1,815,560
General Total - gen	GENERAL	\$ 6,715,921	\$ 5,480,370	\$ 388,214	\$ 192,639	\$ 49,819	\$ 242,458	\$ 630,672	\$ 5,092,156	\$ 5,092,156
WWTP - Digester Rehab.	Sewer	867,470	662,302	75,587	13,804	13,049	26,853	102,440	586,715	586,715
Process Aeration Blower	Sewer	1,465,000	1,010,000	60,000	10,344	10,344	20,688	70,344	950,000	950,000
SEWER TRUCK		349,123	250,000	25,000	2,500	2,500	5,000	27,500	225,000	225,000
Sewer Total	SEWER	\$ 2,681,593	\$ 1,922,302	\$ 160,587	\$ 26,648	\$ 25,893	\$ 52,541	\$ 200,284	\$ 1,761,715	\$ 1,761,715
Water Line - Howard Street	Water	15,869	10,924	1,382	253	239	492	1,874	9,542	9,542
Water Line - Chautauqua	Water	21,146	14,564	1,843	337	319	656	2,499	12,721	12,721
Water Line - Main Street	Water	34,360	23,665	2,995	547	517	1,064	4,059	20,670	20,670
Water Line - Woodward	Water	52,863	36,411	4,607	842	796	1,638	6,245	31,804	31,804
Webster Road Water Pump	Water	129,514	89,209	11,285	2,061	1,949	4,010	15,295	77,924	77,924
Water Plant Improvement	Water	729,501	502,512	63,567	11,609	10,973	22,582	86,149	438,945	438,945
Water Total	WATER	\$ 983,243	\$ 677,285	\$ 85,679	\$ 15,649	\$ 14,793	\$ 30,442	\$ 116,121	\$ 591,606	\$ 591,606
SUBTOTAL - Serial Bonds		\$ 10,380,757	\$ 8,079,957	\$ 634,480	\$ 234,936	\$ 90,505	\$ 325,440	\$ 947,077	\$ 7,445,477	\$ 7,445,477
SUBTOTAL - Serial Bonds	GENERAL	\$ -	\$ -	\$ -	\$ -	\$ 90,505	\$ 328,576	\$ -	\$ -	\$ -
SUBTOTAL - Serial Bonds	GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL - Serial Bonds	WATER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL - Serial Bonds	ALL FUNDS	\$ 10,380,757	\$ 8,079,957	\$ 634,480	\$ 234,936	\$ 90,505	\$ 328,576	\$ 947,077	\$ 7,445,477	\$ 7,445,477
	water		sewer	sewer	tot princ	tot int				

VILLAGE OF FREDONIA - NEW BOND ISSUE

Project	Fund	Original Principal	6/1/2024 Beginning Balance	Amortization				Amortization	5/31/2025 Ending Balance
				Principal-April	Interest	Interest	Total Interest		
GENERAL - Bonds									
General	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sewer									
Waste Water Project BAN	Sewer	\$ 4,878,833	\$ 4,878,833	\$ 162,630			\$ 162,630	\$ 4,716,203	
Total Sewer	Sewer	\$ 4,878,833	\$ 4,878,833	\$ 162,630	\$ -	\$ -	\$ 162,630	\$ 4,716,203	
Total Water									
Water Treatment Plant Project EFC	Water	\$ 1,388,611	\$ 1,295,000	\$ 35,000	\$ 14,045	\$ 14,045	\$ 28,090	\$ 63,090	
Water Line Replacement EFC	Water	626,545	570,000	20,000	5,653	5,622.00	11,275	31,275	
TOTAL Water - Bonds	Water	\$ 2,015,156	\$ 1,865,000	\$ 55,000	\$ 19,698	\$ 19,667	\$ 39,365	\$ 94,365	
TOTAL Bond issued		\$ 6,893,989	\$ 6,743,833	\$ 217,630	\$ 19,698	\$ 19,667	\$ 39,365	\$ 256,995	
								\$ 4,716,203	
								\$ 6,526,203	

VILLAGE OF FREDONIA

Special Grant Fund

06/01/2024 - 05/31/2025

Trustee's Proposed Budget

SCHEDULE 3C

Account	Account Number	proposed 2019/2020 Budget	Proposed 2020/2021	proposed 2021/2022 Budget	proposed 2022/2023 Budget	proposed 2023/2024 Budget	proposed 2024/2025 Budget
Revenue							
Sidewalk reimbursements		\$ 5,000	\$ 5,000	5,000			
Community Development Income	CD2170						
Interest	CD2401	1,100	1,200	1,200	500	500	500
Total Revenue		\$ 6,100	\$ 6,200	\$ 6,200	\$ 500	\$ 500	\$ 500
Expenditures							
Rehab Loans and Grants-parks	CD8668.4		\$ 115,000	\$ 115,000	\$ -	\$ -	\$ -
Economic Development	CD8660.21			-	-	-	-
Capital Improvement - Sidewalks - ADA	CD8660.22						
Capital Improvement - Sidewalks - REG	CD8660.22	10,000	10,000	10,000	10,000	5,000	
Capital Improvement - Sidewalks - Pers	CD8660.10				5,000	5,000	
Administration - Personnel	CD8686.1						
Administration - Contractual	CD8686.4	13,000	13,000	13,000	24,000		
Total Expense		\$ 23,000	\$ 138,000	\$ 138,000	\$ 39,000	\$ 10,000	\$ -
Beginning Fund Balance		\$ 229,292	\$ 199,994	\$ 199,995	\$ 77,654	\$ 11,863	\$ -
ADD: Revenue		6,100	6,200	6,200	500	500	500
LESS: Expense		(23,000)	(138,000)	(138,000)	(39,000)	(10,000)	-
Actual / Budgeted Ending Fund Balance		\$ 212,392	\$ 68,194	\$ 68,195	\$ 39,154	\$ 2,363	\$ 500

VILLAGE OF FREDONIA

DEPARTMENT HEADS and MISC.

Personnel Costs

2024/2025

SCHEDULE 6

Title	Last Name	First Name	Total Approp 2024/25	hr rate
Wages				
Police Chief	Price	David	\$ 128,750	\$ 61.90
Village Clerk	Johnston	Annemarie	\$ 57,759	\$ 27.77
Treasurer	LeBeau	Eryssa	\$ 90,881	\$ 43.69
Fire Chief	Myers	Joshua	\$ 111,395	\$ 53.56
Chief -Plant Operator- Water	Fred	Luis	\$ 90,614	\$ 43.56
Public Works Supervisor	Marsh	Scott	\$ 87,550	\$ 42.09
Chief -WWTP Operator	Felt	David	\$ 77,250	\$ 37.14
Justice	Cerrie	Michael	\$ 20,000	\$ 19.23
Recreation Director	Sullivan	Kayla	\$ 10,000	
Acting Justice	Dietzen	Nancy	\$ 5,500	
Tax Collector	LeBeau	Eryssa	\$ 5,000	
TOTAL	Total Department Heads Wages		\$ 684,699	

VILLAGE OF FREDONIA					
Personnel Positions and Related Costs By Job Title					
2024 / 2025 Fiscal Year					
Mayor and Board of Trustees - General Fund					
Regular Base					
Title	Number of Positions	Wages Budgeted	Longevity	Total	
Trustees	5	\$ 25,000	N/A	\$ 25,000	
Mayor	1	12,000	N/A	12,000	
Total	6	\$ 37,000	\$ -	\$ 37,000	

VILLAGE OF FREDONIA				
Personnel Positions and Related Costs By Job Title				
2024 / 2025 Fiscal Year				
Justice Court - General Fund				
Regular Base				
Title	Number of Positions	Wages Budgeted	Longevity	Total
Clerk To Justice	1	\$ 45,573	\$ 1,350	\$ 46,923
Village Justice	1	20,000	N/A	20,000
Act. Village Justice	1	5,500	N/A	5,500
TOTAL		\$ 71,073	\$ 1,350	\$ 72,423

VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title

2024 / 2025 Fiscal Year

Administration - General Fund

Title	Number of Positions	Regular Base Wages		Total
		Budgeted	Longevity	
Village Clerk	1	57,759	3,500	57,759
Cleaner (Vill. Hall & DPW)	1	50,877	1,350	52,227
Senior Account Clerk	1	43,261	-	43,261
Tax Collector	1	5,000	-	5,000
Treasurer	1	90,881	-	90,881
Attendance Premium	1	5,000	-	5,000
TOTAL	6	\$ 252,778	\$ 4,850	\$ 254,128

VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title

2024 / 2025 Fiscal Year

Police Department - General Fund

Title	Number of Positions	Regular Base Wages Budgeted	Longevity	Total
Police Officer - Patrolman	13	\$ 922,412	\$ 17,400	\$ 939,812
Police Sergeants	4	353,974	13,850	367,824
On Street Parking		24,440		24,440
Police Officer - Part-Time	2	15,000	-	15,000
Police Dispatchers	4	197,683	3,850	201,533
Police Chief	1	128,750	5,500	134,250
TOTAL	25	\$ 1,642,260	\$ 40,600	\$ 1,682,860

VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title

2024 / 2025 Fiscal Year

Fire Department - General Fund

Title	Number of Positions	Regular Base Wages Budgeted	Longevity	Total
Firefighter(s)	7	\$ 507,866	5,425	\$ 513,291
EMT'S	6	\$ 507,866	5,425	\$ 513,291
Chief	1	111,395	-	111,395
Part Time Clerk	1	18,882		
Firefighter(s) - Part-Time	4	69,888		69,888
Total (Incl Part-Time)	19	\$ 1,215,897	\$ 10,850.00	\$ 1,226,747

VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title

2024 / 2025 Fiscal Year

Streets - General Fund

Title	Number of Positions	Regular Base Wages Budgeted	Longevity	Total
Clerk	1	\$ 47,050	\$ -	\$ 47,050
Laborer	8	360,880	900	361,780
MEO	3	170,622	3,700	174,322
Working Supervisor	1	65,021	1,350	66,371
Mechanic II	1	57,845	1,150	58,995
Meter Reader	1	53,373	1,650	55,023
DPW - Supervisor	1	87,550	5,500	93,050
Total	16	\$ 842,340	\$ 14,250	\$ 856,590

VILLAGE OF FREDONIA				
Personnel Positions and Related Costs By Job Title				
2024/2025				
Recreation - General Fund				
Title	Number of Positions	Regular Wages Budgeted	Longevity	Total
Program Coordinators		\$ -	\$ -	\$ -
Summer Recreation	15	42,000	-	42,000
Recreation Director	1	10,000	-	10,000
TOTAL WAGES		\$ 52,000	\$ -	\$ 52,000

VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title 2024 / 2025 Fiscal Year

Building Inspectors - General Fund

Title	Number of Positions	Regular Base Wages Budgeted		Longevity	Total
Building Inspector	1	\$	46,301	-	\$ 46,301
Clerk II	1		36,582	\$ -	36,582
Fire Inspection Officer	1		94,411	-	94,411
Total	3	\$	177,294	\$ -	\$ 177,294

VILLAGE OF FREDONIA				
Personnel Positions and Related Costs By Job Title				
2024 / 2025 Fiscal Year				
WATER DEPARTMENT				
Regular Base				
Title	Number of Positions	Wages Budgeted	Longevity	Total
Plant Operators	3	\$ 209,664	\$ 1,100	\$ 210,764
Operator Trainee(s)	3	\$ 82,992	-	\$ 82,992
Chief Operator	1	90,614	-	90,614
TOTAL	7	\$ 383,270	\$ 1,100	384,370

VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title

2024 / 2025 Fiscal Year

SEWER FUND

Title	Number of Positions	Regular Wages Budgeted	Longevity	Total
Chief Operator	1	\$ 77,250	\$ -	\$ 77,250
WWTP Operator	3	158,288	1,150	159,438
WWTP Mechanic	1	56,222	900	57,122
Operator Trainee	1	47,570	-	47,570
			-	-
			-	-
TOTAL	6	\$ 339,330	\$ 2,050	\$ 341,380