

EXECUTIVE SUMMARY
BUDGET ANALYSIS & ASSUMPTIONS

2024/2025



Trustee's Budget Proposal

General Fund

- * Revenue Exceeds Appropriations resulting in a estimated fund Operating decrease of \$117,455.
- * Capital Projects financed from local funds is \$134,000.
- * Tax Rate increase 5.85%-\$39.25 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 \$257,031

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 charge 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 \$97,652 for the Fiscal Year
- * Sewer Rents rate per 1,000 gallon charge 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 FUND			WATER FUND	SEWER FUND	Total Water - Sewer	Community Development	Total All Funds
	FUND	FUND	FUND					
Trustees Budget 2024/2025								
ACTUAL Unreserved Fund Balance - 05/31/23	\$ 883,565	\$ 837,641	\$ 1,159,890			\$ 2,881,096	\$ -	\$ 2,881,096
ESTIMATED Revenue	\$ 7,295,524	\$ 2,085,950	\$ 2,094,000			\$ 11,475,474	\$ -	\$ 11,475,474
TOTAL REVENUE	\$ 7,295,524	\$ 2,085,950	\$ 2,094,000			\$ 11,475,474	\$ -	\$ 11,475,474
Subtotal Revenue & Fund Balance	\$ 8,179,089	\$ 2,923,591	\$ 3,253,890			\$ 14,356,570	\$ -	\$ 14,356,570
ESTIMATED APPROPRIATIONS	\$ 7,278,979	\$ 2,053,031	\$ 2,026,348			\$ 11,358,358	\$ -	\$ 11,358,358
ESTIMATED Capital Costs	134,000	155,000	10,000			299,000	\$ -	\$ 299,000
Less: TOTAL BUDGETED APPROPRIATIONS	\$ 7,412,979	\$ 2,208,031	\$ 2,036,348			\$ 11,657,358	\$ -	\$ 11,657,358
Income/(Loss)	(117,455)	(122,081)	57,652			(181,884)	# -	(181,884)
Increase (Decrease) Fund Balance	(117,455)	(122,081)	57,652			(181,884)	\$ -	\$ (181,884)
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	\$ 741,298	\$ 331,205	\$ 305,452					
Village Balance Policy Recommended Fund Balance %25	\$ 1,853,245	\$ 552,008	\$ 509,087					
over/(short)	\$ 24,812	\$ 384,355	\$ 912,090					

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 ADJUSTMENT	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		\$ 3,151,638
Real Property Tax - Prior	A1002								
TOTAL REAL PROPERTY TAX		\$ 2,966,740	\$ -	\$ 2,966,740	\$ -	\$ 2,966,198	\$ 3,268,939	\$ (117,301)	\$ 3,151,638
Payment-In-Lieu 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	\$ (117,301)	\$ 3,159,638
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-F	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	\$ 2,500	2500	\$ 2,500		\$ 401,024	\$ 399,396		\$ 399,396
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 - Ball	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
Other Loss Compensation - 207	A2690	\$ 36,000		\$ 36,000		\$ -	\$ 36,000		\$ 36,000

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
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	\$ 9,000		3,516	\$ 5,500	\$ 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	\$ (117,301)	\$ 7,130,384
STATE AID									
State Revenue Sharing	A3001	\$ 89,140	\$ -	\$ 89,140		89,140	\$ 89,140	\$ -	\$ 89,140
Mortgage Tax	A3005	\$ 80,000	\$ -	\$ 80,000		51,452	\$ 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	\$ 7,024,229	\$ 43,500	\$ 7,067,729	\$ 27,425	\$ 5,911,115	\$ 7,412,825	\$ (117,301)	\$ 7,295,524
TOTAL REVENUE		\$ 7,024,229	\$ 43,500	\$ 7,067,729	\$ 27,425	\$ 5,911,115	\$ 7,412,825	\$ (117,301)	\$ 7,295,524
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 GET 2024-25	MAYOR'S ADJUSTEDBUDGET 2024-25	TRUSTEE'S ADJUSTMENT \$	TRUSTEE'S BUDGET 2024-25
General Government Support								
Trustee's								
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	1,000	\$ 4,000
TOTAL TRUSTEE'S		\$ 28,000	\$ 23,167	\$ 28,500	\$ -	\$ 28,500	\$ 1,000	\$ 29,500
Village Justice								
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	-1,000	\$ 4,000	-2,000	\$ 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								
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	4,167	\$ 5,000		\$ 5,000	-3,000	\$ 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								
Personnel	A1325.1	\$ 59,973	52,404	\$ 70,945		\$ 70,945		\$ 70,945
Supplies	A1325.41	\$ 4,000	4,065	\$ 6,000	-1,000	\$ 5,000	-1,000	\$ 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								
Personnel	A1410.1	\$ 42,435	34,562	\$ 48,932		\$ 48,932		\$ 48,932
Supplies	A1410.41	\$ 6,000	3,185	\$ 6,000	-1,000	\$ 5,000	-1,000	\$ 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							

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 \$	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		\$ 6,000
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		\$ 10,000
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	A3120							
Police	A3120							
Personnel	A3120.1	\$ 1,672,500	1,301,740	\$ 1,779,046	-112883	\$ 1,666,163	26602	\$ 1,692,765
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	\$ 36,602	\$ 1,840,765
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 ADJUSTEDBUD GET 2024-25	MAYOR'S ADJUSTEDBUDGET 2024-25	TRUSTEE'S ADJUSTMENT	TRUSTEE'S BUDGET 2024- 25
Supplies	A3320.41	\$ 6,000	2,755 \$	8,000	-2,000	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	\$ 36,602	\$ 1,877,017
Fire Protection	A3410							
Personnel	A3410.1	\$ 503,151	457,692 \$	615,464	-18311	597,153	11007	\$ 608,160
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	\$ 9,007	\$ 841,360
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	11007	\$ 608,160
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	\$ 6,007	\$ 740,360
TOTAL PUBLIC SAFETY		\$ 3,207,917	\$ 2,620,280	\$ 3,638,326	\$ (219,205)	\$ 3,417,121	\$ 51,616	\$ 3,468,737
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	\$ -45,000	\$ 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	\$ -10,000	\$ 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	\$ -2,000	\$ 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	\$ -10,000	\$ 45,000	\$	\$ 45,000
Maintenance Equipment	A5110.49	\$ 35,500	28,095	\$ 40,000	\$ -5,000	\$ 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	\$ -39,234	\$ 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	\$ -3,000	\$ 3,000	\$	\$ 3,000
Supplies-Salt	A5142.411	\$ 52,000	14,707	\$ 52,000	\$ -10,000	\$ 42,000	\$	\$ 42,000
Maintenance Equipment	A5142.49	\$ 15,000	18,926	\$ 20,000	\$ -5,000	\$ 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	\$ -40,000	\$ 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	\$ -1,000	\$ 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	\$ -10,000	\$ 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	\$ -1,000	\$ 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 \$	TRUSTEE'S BUDGET 2024-25
Recreation								
Personnel	A7140.10	\$ 57,734	48,539	\$ 77,398	\$ 44,999	\$ -32,399	\$ -	\$ 44,999
Equipment	A7140.20	\$ -			\$ -	\$ -	\$ -	\$ -
Supplies	A7140.41	\$ 4,200	3,624	\$ 4,200	\$ 3,700	\$ -500	\$ -	\$ 3,700
Utilities / Telephone	A7140.42	\$ 3,000	2,065	\$ 3,000	\$ 2,500	\$ -500	\$ -	\$ 2,500
Contractual	A7140.44	\$ 1,500	965	\$ 1,500	\$ 1,000	\$ -500	\$ -	\$ 1,000
Gasoline	A7140.47	\$ 300	183	\$ 300	\$ 300	\$ -	\$ -	\$ 300
Maintenance Equipment	A7140.49	\$ -	-	\$ 1,000	\$ -	\$ -1,000	\$ -	\$ -
TOTAL RECREATION		\$ 66,734	\$ 55,376	\$ 87,398	\$ 52,499	\$ (34,899)	\$ -	\$ 52,499
Youth Programs								
Personnel	A7310.1	\$ 13,146	8,233	\$ 15,149	\$ 11,149	\$ -4,000	\$ -	\$ 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	\$ 13,849	\$ (4,000)	\$ -	\$ 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	\$ 155,948	\$ (50,399)	\$ -	\$ 155,948
Home and Community Service								
Zoning								
Personnel	A8010.1	\$ 105,985	78,578	\$ 199,426	\$ 199,426	\$ -	\$ -89,855	\$ 109,571
Personnel Overtime		\$ -	-	\$ 4,188	\$ 4,188	\$ -	\$ -4,188	\$ -
Supplies	A8010.41	\$ 4,500	3,318	\$ 5,500	\$ 4,500	\$ -1,000	\$ -	\$ 4,500
Utilities / Telephone	A8010.42	\$ 800	225	\$ 2,100	\$ 2,100	\$ -	\$ -	\$ 2,100
Travel / Training	A8010.43	\$ 1,200	100	\$ 2,000	\$ 1,000	\$ -1,000	\$ -	\$ 1,000
Contractual	A8010.44	\$ 6,000	7,856	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ 7,000
Gasoline	A8010.47	\$ 700	416	\$ 2,500	\$ 2,000	\$ -500	\$ -	\$ 2,000
Maintenance Equipment	A8010.49	\$ 2,000	774	\$ 2,000	\$ 1,000	\$ -1,000	\$ -	\$ 1,000
TOTAL ZONING		\$ 121,185	\$ 91,287	\$ 224,714	\$ 221,214	\$ (3,500)	\$ (94,043)	\$ 127,171
Planning								
Supplies	A8020.41	\$ 500	350	\$ 500	\$ 500	\$ -	\$ -	\$ 500
Travel / Training	A8020.43	\$ 500		\$ 500	\$ -	\$ -500	\$ -	\$ -
Contractual	A8020.44	\$ 2,200	1,575	\$ 2,500	\$ 2,000	\$ -500	\$ -	\$ 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	MAYOR'S 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	\$ -	\$ 2,500
Storm Sewers	A8140								
Supplies	A8140.41	\$ 5,000	377	\$ 5,000		\$ 5,000	\$ 5,000	\$ -	\$ 5,000
TOTAL STORM SEWERS		\$ 5,000	\$ 377	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Shade Trees	A8560								
Contractual	A8560.44	\$ 20,000	21,050	\$ 25,000	\$ (5,000)	\$ 20,000	\$ 20,000	\$ (20,000)	\$ -
TOTAL SHADE TREES		\$ 20,000	\$ 21,050	\$ 25,000	\$ (5,000)	\$ 20,000	\$ 20,000	\$ (20,000)	\$ -
Cable TV	A8989								
Supplies	A8989.41	\$ 2,000	1,294	\$ 3,000	\$ -2,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Contractual	A8989.44	\$ 4,500	3,338	\$ 4,500		\$ 4,500	\$ 4,500	\$ -	\$ 4,500
TOTAL CABLE TV		\$ 6,500	\$ 4,632	\$ 7,500	\$ (2,000)	\$ 5,500	\$ 5,500	\$ -	\$ 5,500
TOTAL HOME AND COMMUNITY SERVICE		\$ 155,885	\$ 119,251	\$ 265,714	\$ (11,500)	\$ 254,214	\$ 254,214	\$ (114,043)	\$ 140,171
Employee Benefits									
State Retirement	A9010.8	\$ 108,735	103,812	\$ 133,842	\$ -14,190	\$ 119,652	\$ 119,652	\$ -	\$ 119,652
Police Retirement	A9015.80	\$ 332,784	359,408	\$ 345,444	\$ -17,233	\$ 328,211	\$ 328,211	\$ -4966	\$ 323,245
Fire Retirement	A9015.81	\$ 159,067	124,219	\$ 224,144	\$ -3392	\$ 220,752	\$ 220,752	\$ -6479	\$ 214,273
Social Security (FICA)	A9030.8	\$ 261,255	242,661	\$ 308,917	\$ -18,127	\$ 290,790	\$ 290,790	\$ 2,155	\$ 292,945
Workman's Compensation	A9040.8	\$ 115,129	115,129	\$ 110,216		\$ 110,216	\$ 110,216	\$ -	\$ 110,216
Unemployment Insurance	A9051	\$ 5,000	-	\$ 5,000	\$ -2,500	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
Disability Insurance	A9055.8	\$ 2,000	391	\$ 2,000	\$ -1,500	\$ 500	\$ 500	\$ -	\$ 500
Hospital Insurance	A9060.8	\$ 642,226	445,496	\$ 774,755	\$ (83,167)	\$ 691,588	\$ 691,588	\$ -67,080	\$ 624,508
Supplemental Benefit - Fire	A9085.8	\$ 91,273	71,274	\$ 93,250		\$ 93,250	\$ 93,250	\$ -	\$ 93,250
TOTAL EMPLOYEE BENEFITS		\$ 1,717,469	\$ 1,462,390	\$ 1,997,968	\$ (140,109)	\$ 1,857,459	\$ 1,857,459	\$ (76,370)	\$ 1,781,089
DEBT SERVICE									
Debt Principal									
Serial Bonds	A9710.6	258,405	259,358	\$ 259,735		\$ 259,735	\$ 259,735	\$ -3,100	\$ 228,735
Lease Principal		-	29,797	\$ 159,479		\$ 159,479	\$ 159,479	\$ -	\$ 159,479
TOTAL DEBT PRINCIPAL		\$ 258,405	\$ 289,155	\$ 419,214	\$ -	\$ 419,214	\$ 419,214	\$ (31,000)	\$ 388,214
Debt Interest									
Serial Bonds	A9710.7	36,626		\$ 29,743		\$ 29,743	\$ 29,743	\$ -	\$ 29,743
Lease Interest		116,754		\$ 212,715		\$ 212,715	\$ 212,715	\$ -	\$ 212,715
TOTAL DEBT INTEREST		\$ 153,380		\$ 242,458	\$ -	\$ 242,458	\$ 242,458	\$ -	\$ 242,458
TOTAL PRINCIPAL AND INTEREST		\$ 411,785		\$ 661,672	\$ -	\$ 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 ADJUSTED BUDGET 2024-25	MAYOR'S ADJUSTED BUDGET 2024-25	MAYOR'S ADJUSTED BUDGET 2024-25	TRUSTEE'S ADJUSTMENT \$	TRUSTEE'S BUDGET 2024-25
TOTAL EXPENDITURES		\$ 6,862,948	\$ 8,075,473	\$ (614,947)	\$ 7,460,526	\$ (181,547)	\$ 7,278,979		
Inter-Fund Transfers									
Capital Project Fund-paid in	A9950.9	\$ 293,000	1,096,657	-917,657	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	\$ (226,547)	\$ 7,412,979		
					\$ -		\$ (154)		

VILLAGE OF FREDONIA Water Fund Budget Trustee's Proposed Budget 2024-2025 Account Titles SCHEDULE 2F									
Account Number	Account Titles	TRUSTEE'S ADJUSTEDBUDGET 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 ADJUSTEDBUDGET 2024-25	
REVENUES									
F2140	Metered Water Sales	\$ 1,200,000	\$ 762,803	\$ 1,500,000		\$ 1,500,000	\$ 75,000	\$ 1,575,000	
F2142	Unmetered Water Sales	\$ 2,000	\$ 564	\$ 600		\$ 850		\$ 850	
F2148	Interest / Penalty	\$ 15,000	\$ 9,367	\$ 14,100		\$ 14,100		\$ 14,100	
F2378	Water Rents - SUNY	\$ 110,000	\$ 86,783	\$ 185,000		\$ 185,000		\$ 185,000	
F2378.1	Water Rents - Town Districts	\$ 205,000	\$ 155,251	\$ 331,000		\$ 331,000		\$ 331,000	
F2770	ARPA Grant Funds	\$ 30,000							
F5031	Water - Misc. SUNY PRIOR YRS-16 &17								
*****	Water- Interfund Revenue (Capital Fund)		\$ 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									
F1910	Unallocated Insurance	\$ 103,857	\$ 98,698	\$ 108,300		\$ 108,393		\$ 108,393	
F1990	Contingency	\$ 10,000	\$ -	\$ 20,000		\$ 20,000		\$ 20,000	
F1420.1	Attorney-Professional Services	\$ 8,000	\$ 19,248	\$ 20,000		\$ 20,000		\$ 20,000	
*****		\$ 121,857	\$ 111,067	\$ 148,393		\$ 148,393		\$ 148,393	
	TOTAL GENERAL GOVERNMENT SUPPORT								
HOME AND COMMUNITY SERVICE									
WATER ADMINISTRATION									
F8310.1	Personnel	\$ 37,652	\$ 29,924	\$ 41,373		\$ 41,373		\$ 41,373	
F8310.41	Supplies	\$ 5,000	\$ 3,446	\$ 5,000		\$ 5,000		\$ 5,000	
F8310.44	Contractual	\$ 5,000	\$ 3,795	\$ 5,000		\$ 5,000		\$ 5,000	
*****		\$ 47,652	\$ 37,165	\$ 51,373		\$ 51,373		\$ 51,373	
	TOTAL PURIFICATION								
F8330-10	Personnel	\$ 337,659	\$ 273,412	\$ 479,644	\$ 131,808	\$ 441,809		\$ 441,809	
F8330.11	Personnel - Overtime	\$ 50,000	\$ 19,478	\$ 60,000	\$ (16,354)	\$ 33,636		\$ 33,636	
F8330.41	Supplies - Water Purchased	\$ 20,000	\$ -	\$ 20,000		\$ 20,000		\$ 20,000	
F8330.41	Supplies	\$ 130,000	\$ 93,997	\$ 130,000		\$ 130,000		\$ 130,000	
F8330.412	Clothing Allowance	\$ 1,200	\$ 612	\$ 1,500		\$ 1,500	260	\$ 1,750	
F8330.42	Utilities	\$ 42,000	\$ 23,289	\$ 40,000		\$ 40,000		\$ 40,000	
F8330.43	Travel / Training	\$ 2,500	\$ 8,500	\$ 13,000	\$ (6,000)	\$ 6,000		\$ 6,000	
F8330.44	Contractual	\$ 40,000	\$ 136,012	\$ 80,000		\$ 80,000		\$ 80,000	
F8330.45	Fees	\$ 11,000	\$ 2,166	\$ 10,000		\$ 10,000		\$ 10,000	
F8330.47	Gas / Fuel	\$ 300	\$ 385	\$ 1,000		\$ 1,000		\$ 1,000	
F8330.49	Maintenance - Equipment	\$ 35,000	\$ 39,873	\$ 50,000		\$ 50,000		\$ 50,000	
*****		\$ 689,029	\$ 762,020	\$ 876,144	\$ (60,199)	\$ 813,945	\$ 260	\$ 814,195	
	TOTAL DISTRIBUTION								
F8340.1	Personnel	\$ 367,756	\$ 183,762	\$ 313,992		\$ 313,992		\$ 313,992	
F8340.11	Personnel - Overtime	\$ 11,905	\$ 5,211	\$ 9,248		\$ 9,248		\$ 9,248	
F8340.41	Supplies	\$ 20,000	\$ 4,305	\$ 20,000	\$ (10,000)	\$ 10,000		\$ 10,000	
F8340.42	Utilities								
F8340.43	Travel / Training	\$ 1,200	\$ 1,200	\$ 2,500		\$ 2,500		\$ 2,500	
F8340.44	Contractual	\$ 72,000.00	\$ 83,500	\$ 11,500		\$ 11,500		\$ 11,500	
F8340.47	Gas / Fuel	\$ 9,500	\$ 4,047	\$ 9,500		\$ 9,500		\$ 9,500	
F8340.49	Maintenance - Equipment	\$ 1,500	\$ 902	\$ 1,500		\$ 1,500		\$ 1,500	
*****		\$ 343,361	\$ 415,361	\$ 368,240	\$ (10,000)	\$ 358,240		\$ 358,240	
	TOTAL HOME AND COMMUNITY								
	TOTAL HOME AND COMMUNITY	\$ 1,060,033	\$ 852,559	\$ 1,293,787	\$ (79,199)	\$ 1,223,588	\$ 260	\$ 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	TRUSTEE'S ADJUSTED BUDGET 2024-25
EMPLOYEE BENEFITS									
State Retirement	F9010.8	\$ 94,347	\$ 14,354	\$ 111,964	\$ (6,185)	\$ 105,809		\$ 105,809	\$ 100,808
Social Security	F9030.8	\$ 59,162	\$ 38,911	\$ 64,224	\$ (2,999)	\$ 61,225		\$ 61,225	\$ 81,225
Workers Compensation	F9040.8	\$ 32,620	\$ 32,620	\$ 31,226		\$ 31,228		\$ 31,228	\$ 31,228
NYS Disability Insurance	F9055.8	\$ 1,000	\$ -	\$ 1,000		\$ 1,000		\$ 1,000	\$ 1,000
Hospital Insurance	F9060.8	\$ 146,101	\$ 109,947	\$ 200,732	\$ (26,037)	\$ 174,705		\$ 174,705	\$ 174,075
Other Employee Benefits	F9089.8	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
TOTAL EMPLOYEE BENEFITS		\$ 333,260	\$ 186,832	\$ 409,148	\$ (34,811)	\$ 373,337	\$ -	\$ 373,337	\$ 373,337
DEBT SERVICE									
Principal - Serial Bonds	F9710.6	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Principal - EFC	F9730.6	\$ 136,598	\$ 81,597	\$ 160,587	\$ -	\$ 160,587		\$ 160,587	\$ 160,587
Principal - REDDS	F9730.6	\$ -	\$ -	\$ 55,000	\$ -	\$ 55,000		\$ 55,000	\$ 55,000
Interest - Serial Bonds	F9730.7	\$ 72,849	\$ 37,478	\$ 52,541	\$ -	\$ 52,541		\$ 52,541	\$ 52,541
Interest - Serial Bonds - EFC	F9730.7	\$ -	\$ -	\$ 30,365	\$ -	\$ 39,365		\$ 39,365	\$ 39,365
Interest - BAN's	F9730.7	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
TOTAL PRINCIPAL AND INTEREST		\$ 209,447	\$ 119,075	\$ 307,433	\$ -	\$ 307,493	\$ -	\$ 307,493	\$ 307,493
SUBTOTAL		\$ 1,723,797	\$ 1,295,422	\$ 2,156,791	\$ (166,918)	\$ 2,052,781	\$ 260	\$ 2,052,781	\$ 2,052,931
INTER-FUND TRANSFERS									
Transfer - Capital Reserve	F2801.1	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Transfer - General Fund	F2801.2	\$ 334,415	\$ 334,415	\$ 440,000	\$ (146,000)	\$ 284,000	\$ (129,000)	\$ 155,000	\$ 155,000
Transfer - Capital	*****	\$ 291,609	\$ 42,318	\$ 440,000	\$ (196,000)	\$ 284,000	\$ (129,000)	\$ 155,000	\$ 155,000
TOTAL INTER-FUND TRANSFERS		\$ 626,024	\$ 376,733	\$ 880,000	\$ (342,000)	\$ 568,000	\$ (258,000)	\$ 310,000	\$ 310,000
TOTAL EXPENDITURES / APPROPRIATIONS		\$ 2,213,212	\$ 1,295,422	\$ 2,598,791	\$ (262,010)	\$ 2,336,781	\$ (128,750)	\$ 2,208,031	\$ (122,081)

VILLAGE OF FREDONIA

SEWER FUND

Trustee's Proposed Budget 2024/2025
SCHEDULE 2G

Account Titles	Account Number	Current Rev		Dept Head proposed 2024-25	Mayor's Budget (Adj)	Mayor's Proposed Budget 2024-25	TRUSTEE'S BUDGET ADJ	TRUSTEE'S ADJUSTED 2024-25
		3.14.24	3.14.24					
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

Account Titles	Account Number	Current Exp		Dept Head proposed 2023-24	Mayor's Adjustment	Mayor's Proposed Budget 2024-25	TRUSTEE'S BUDGET ADJ	TRUSTEE'S ADJUSTED 2023-24
		3.14.24	3.14.24					
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	Current Rev	Dept Head	Mayor's Budget Adj	Mayor's Proposed Budget 2024-25	TRUSTEE'S BUDGET ADJ	TRUSTEE'S ADJUSTED 2024-25
		3.14.24	proposed 2024-25				
TRUSTEE'S							
ADJUSTED 2023-24							
Supplies - Other	G8130.411	1,500	1,500		1,500		1,500
Supplies - Office / Copier	G8130.412	1,250	1,750		1,750		1,750
Clothing Allowance	G8130.4122	1,200	1,500		1,500	250	1,750
Supplies - Chemicals	G8130.413	65,000	80,000		80,000		80,000
Supplies - Lab	G8130.414	3,900	3,900		3,900		3,900
Supplies - Safety	G8130.415	1,700	1,700		1,700		1,700
Utilities - Electric	G8130.421	185,000	185,000	(20,000)	165,000		165,000
Utilities - Heating	G8130.422	16,000	16,000		16,000		16,000
Utilities - Water	G8130.424	7,500	8,500		8,500		8,500
Training / Travel	G8130.43	4,000	6,000		6,000		6,000
Contractual	G8130.44	10,000	30,000	(10,000)	20,000	5,000	25,000
Fees	G8130.45	35,900	35,000		35,000		35,000
Gasoline	G8130.47	4,500	4,500		4,500		4,500
Maintenance - Vehicles	G8130.49	4,500	4,500		4,500		4,500
TOTAL TREATMENT - DISPOSAL		\$ 793,552	\$ 847,505	\$ (30,000)	\$ 817,505	\$ 1,350	\$ 818,855
TOTAL HOME AND COMMUNITY		\$ 1,158,029	\$ 1,251,631	\$ (30,000)	\$ 1,221,631	\$ 1,350	\$ 1,222,981
EMPLOYEE BENEFITS							
State Retirement	G9010.8	98,325	99,166		99,166		99,166
Social Security	G9030.8	57,072	55,865		55,865		55,865
Workers Compensation	G9040.8	44,133	42,249		42,249		42,249
Hospital Insurance	G9060.8	157,459	191,468		191,468		191,468
Other Employee Benefits	G9089.8	-	-		-		-
TOTAL EMPLOYEE BENEFITS		\$ 356,989	\$ 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	162,630		162,630		162,630
Interest - Serial Bonds	G9710.7	56,795	30,442		30,442		30,442
Interest - Serial EFC Bonds	G9730.7	-	-		-		-
Interest - EFC	G9730.71	-	-		-		-
TOTAL PRINCIPAL AND INTEREST		\$ 284,283	\$ 278,751	\$ -	\$ 278,751	\$ -	\$ 278,751
SUBTOTAL		\$ 1,932,465	\$ 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	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		\$ 2,222,465	\$ 2,344,998	\$ (205,000)	\$ 2,139,998	\$ (103,650)	\$ 2,036,348
Fund Gain / (Loss)	##	\$ (588,465)	\$ (690,998)		\$ 57,652		\$ 57,652

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

DEBT SCHEDULE
06/01/24-6/31/2025

Budget
2024-2025

SCHEDULE C

Serial Bonds

Project	Fund	Original Principal	6/1/2024 Beginning Balance	Amortization		Interest	Total Interest	2024-2025 TOTAL PAY	Amortization Ending Balance	6/31/2025 Ending Balance
				Principal	Interest					
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	2,987	15,286	15,286
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	925	875	1,801	6,868	34,984	34,984
Drainage Central Ave.	General	112,068	77,193	9,785	1,794	1,686	3,470	13,235	67,428	67,428
Ladder Truck	General	178,411	122,890	15,548	2,840	2,684	5,524	21,070	107,344	107,344
2016 - Elgin Street Sweeper	General	2,591,034	2,591,034	48,119	125,213	125,213	125,213	173,332	2,542,915	2,542,915
2017 - Freightliner Plow and Accessori	General	181,801	54,000	18,000	540	540	1,080	19,080	36,000	36,000
Freightliner Chassis	General	167,901	127,443	17,000	610	510	1,020	18,020	34,000	34,000
FIRE TRUCK	General	250,000	150,000	30,261	13,000	13,000	13,000	43,261	97,182	97,182
DUMP TRUCK	General	159,000	30,000	25,000	1,750	1,750	3,500	28,500	125,000	125,000
BLOG IMP FIRE HALL	General	400,000	80,000	80,000	800	800	1,600	30,600	-	-
Chipper	General	76,000	50,000	25,000	985	500	1,485	81,600	-	-
2015-Pumper Truck - Engine 15	General	236,956	96,000	16,000	3,136	-	3,136	19,136	25,000	25,000
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	192,638	49,819	242,468	630,672	5,092,166	5,092,166
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	General	349,123	250,000	25,000	2,500	2,500	5,000	27,500	225,000	225,000
Sewer Total	SEWER	2,681,693	1,922,302	160,687	26,648	26,893	52,541	200,284	1,761,716	1,761,716
Water Line - Howard Street	Water	15,859	10,924	1,382	253	239	492	1,874	9,542	9,542
Water Line - Chautauqua	Water	21,146	14,564	1,843	319	319	656	2,499	12,721	12,721
Water Line - Main Street	Water	34,360	23,665	2,995	547	517	1,064	4,069	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	63,967	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	GENERAL	10,380,757	8,079,957	634,480	234,936	90,605	325,440	947,077	7,445,477	7,445,477
SUBTOTAL - Serial Bonds	GENERAL	-	-	-	-	90,605	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	90,605	328,576	947,077	7,445,477	7,445,477
	water	sewer	sewer	tot princ	tot int					
VILLAGE OF FREDONIA - NEW BOND ISSUE										
			6/1/2024 Beginning Balance	Amortization	Interest	Total Interest	Total Interest	TOTAL PAY	Amortization	5/31/2025 Ending Balance
Project	Fund	Original Principal	6/1/2024 Beginning Balance	Principal-April	Interest	Interest	Total Interest	TOTAL PAY	Principal	Balance
GENERAL - Bonds	General	-	-	-	-	-	-	-	-	-
General	General	-	-	-	-	-	-	-	-	-
Sewer	Sewer	4,878,833	4,878,833	162,630	162,630	162,630	162,630	162,630	4,716,203	4,716,203
Waste Water Project BAN	Sewer	4,878,833	4,878,833	162,630	162,630	162,630	162,630	162,630	4,716,203	4,716,203
Total Sewer	Sewer	4,878,833	4,878,833	162,630	162,630	162,630	162,630	162,630	4,716,203	4,716,203
Total Water	Water	1,389,611	1,295,000	35,000	14,045	14,045	28,090	63,090	1,260,000	1,260,000
Water Treatment Plant Project EFC	Water	626,545	570,000	20,000	5,653	5,653	11,275	31,275	550,000	550,000
Water Line Replacement-EFC	Water	2,015,166	1,865,000	55,000	19,698	19,698	39,365	94,365	1,810,000	1,810,000
TOTAL Water - Bonds	Water	6,893,989	6,743,833	217,630	19,698	19,698	39,365	256,995	4,716,203	4,716,203
TOTAL Bond Issued	GENERAL	6,893,989	6,743,833	217,630	19,698	19,698	39,365	256,995	4,716,203	4,716,203

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	Elyssa	\$ 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	Elyssa	\$ 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

Title	Number of Positions	Regular Base 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

Title	Number of Positions	Regular Base Wages			Longevity	Total
			Budgeted			
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	Total	
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	12	\$ 857,256	\$ 17,400	\$ 874,656
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	24	\$ 1,577,104	\$ 40,600	\$ 1,617,704

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	\$ 509,970	7,175	\$ 517,145
EMT'S	6	\$ 509,970	7,175	\$ 517,145
Chief	1	111,395	-	111,395
Part Time Clerk	1	22,648		
Firefighter(s) - Part-Time	4	38,888		38,888
Total (Incl Part-Time)	19	\$ 1,192,870	\$ 14,350.00	\$ 1,207,220

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			Total
		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
Chief Inspector	1	26,488	-	26,488
Total	3	\$ 109,371	-	\$ 109,371

VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title

2024 / 2025 Fiscal Year

WATER DEPARTMENT

Title	Number of Positions	Regular Base Wages		Longevity	Total
		Budgeted	Longevity		
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