December 2023 Treasurer's Report

The current December 2023 report should see the budget at approximately 58.33% of income/expenses.

The General fund has a net income of $496,632.76; which is $221,722.02 more than last year at the end of December. The income is down $133,257.01 ($4,846,476.79) from last year at this time, taxes should have raised this $58,088. Expenses are down $354,979.03 ($4,349,844.03). The General fund has seen increases in income in the following accounts: utility bill tax, police fingerprinting (we raised the rate for this from $10 to $50), zoning fees, and electrical and plumbing licenses. We have seen quite the increase in the attorney fees in the last couple of months. Some of this has to do with the arbitration. There is a lot to do with the water and some of the claims that were made against the Village. We are going to have to reign this in, unless it is a necessity that they attend certain things. There are a couple of lines that need to be adjusted as you will see, I caught a few things that were recorded incorrectly and will be adjusted; snow supplies salt and maintenance of roads overtime. We are currently short on cash due to awaiting the funds from the Waste Water Treatment plant (over $1,000,000); which should be in the first week of February as well as the funding from the Smart Growth project ($700,000). I am continuously working on collecting these funds, but there are many hoops to jump through. We have a large

The Water Fund revenue for the end of December was $53,806.07 ($868,886.07) higher than last year. The expenses for the water fund are up $33,534.92 ($1,325,366.88) from last year at this time, due to performing the work required by the Health Department. We will continue to see an increase in these costs because of the ongoing work being done. The current net income for this fund is -$456,480,81; this is higher than last year by $276,728.85. There was a large decrease in the Water Admin line due to the removal of the personnel position.

The Sewer Fund has a revenue of $899,431.00 at the end of December; which is $23,040.84 less than it was last year at this time. The expenses for the sewer fund are at $1,246,216.03; which is $23.95 less than last year at this time. The net income is -$346,785.03; this is $23,016.89 less than it was at the end of December last year. The Town's sewer billing has increased since the addition of the car washes. There have been many equipment repairs that have come from the fund balance in this budget year; which is the increase in expenses.

Village of Fredonia General Fund
Profit & Loss Budget vs. Actual
June through December 2023

	Jun - Dec 23	Budget	$ Over Budget	% of Budget
Income				
1001 · Real Property Taxes	2,966,490.39	2,966,740.00	-249.61	100.0%
1090 · Interest & Penalties On Real Pr	6,494.96	11,000.00	-4,505.04	59.0%
1110 · Sales and Use Tax	1,116,832.09	2,200,000.00	-1,083,167.91	50.8%
1111 · Utility Bill Tax	79,140.99	125,000.00	-45,859.01	63.3%
1170 · Franchises	52,659.22	120,000.00	-67,340.78	43.9%
1232 · Tax Collection Fees	390.00	750.00	-360.00	52.0%
1520 · Police Fees-Sec-FngrPrnts-AccRp	872.00	500.00	372.00	174.4%
1550 · Dog Control Fees	110.25			
1560 · Safety Inspection Fees	14,330.00	25,000.00	-10,670.00	57.3%
1603 · Registrar Fees	677.00	2,000.00	-1,323.00	33.9%
1640 · Ambulance Charges	283,013.17	800,000.00	-516,986.83	35.4%
1740 · On-Street Parking	15,695.34	40,000.00	-24,304.66	39.2%
2001 · Park And Recreational Charges	1,445.00	5,000.00	-3,555.00	28.9%
2110 · Zoning Fees	400.00	500.00	-100.00	80.0%
2260 · Public Safety Svc.- Other Govt.	0.00	2,500.00	-2,500.00	0.0%
2262 · Fire Protection Services Other	61,537.00	410,249.00	-348,712.00	15.0%
2401 · Interest And Earnings	22,211.39	18,000.00	4,211.39	123.4%
2410 · Rental of Real Property	0.00	6,000.00	-6,000.00	0.0%
2501 · Electrical/ Plumbing Licenses	6,745.00	9,000.00	-2,255.00	74.9%
2540 · Bingo Licenses	677.69	1,450.00	-772.31	46.7%
2590 · License- Other	800.00	2,000.00	-1,200.00	40.0%
2591 · Permits / Building	13,562.60	20,000.00	-6,437.40	67.8%
2610 · Fines and Forfeited Bail	24,591.00	40,000.00	-15,409.00	61.5%
2665 · Sales of Equipment	20,173.50	30,000.00	-9,826.50	67.2%
2680 · Insurance Recoveries	0.00	30,000.00	-30,000.00	0.0%
2690 · Other Loss Compensation-207	0.00	36,000.00	-36,000.00	0.0%
2705 · Gifts and Donations	5,600.00	2,000.00	3,600.00	280.0%
2750 · AIM Related Payments	89,140.00	89,140.00	0.00	100.0%
2770 · Misc. Income				
2770.1 · Gas Royalties	256.14	900.00	-643.86	28.5%
2770 · Misc. Income - Other	3,404.64	9,000.00	-5,595.36	37.8%
Total 2770 · Misc. Income	3,660.78	9,900.00	-6,239.22	37.0%
3005 · State Aid, Mortgage Tax	51,452.05	80,000.00	-28,547.95	64.3%
3090 · State Aid Other- Grants	4,399.68	4,399.68	0.00	100.0%
3389 · State Aid, Other Public Safety	3,375.69	7,275.56	-3,899.87	46.4%
Total Income	4,846,476.79	7,094,404.24	-2,247,927.45	68.3%
Gross Profit	4,846,476.79	7,094,404.24	-2,247,927.45	68.3%
Expense				
1010.0 · Trustees				
1010.1 · Trustees - Personal	14,583.80	25,000.00	-10,416.20	58.3%
1010.41 · Trustees-Supplies	91.88	500.00	-408.12	18.4%
1010.43 · Trustees-Travel	772.20	7,500.00	-6,727.80	10.3%

Village of Fredonia General Fund
Profit & Loss Budget vs. Actual
June through December 2023

	Jun - Dec 23	Budget	$ Over Budget	% of Budget
Total 1010.0 · Trustees	15,447.88	33,000.00	-17,552.12	46.8%
1110.0 · Village Justice				
1110.1 · Village Justice - Personal Serv	35,902.89	69,580.00	-33,677.11	51.6%
1110.41 · Village Justice-Supplies Contr	1,567.28	5,000.00	-3,432.72	31.3%
1110.44 · Village Justice - Contractual	1,474.20	4,000.00	-2,525.80	36.9%
Total 1110.0 · Village Justice	38,944.37	78,580.00	-39,635.63	49.6%
1210.0 · Mayor				
1210.1 · Mayor - Personal	7,000.00	12,000.00	-5,000.00	58.3%
1210.41 · Mayor - Supplies	384.54	500.00	-115.46	76.9%
1210.42 · Mayor- Utilities / Telephone	1,920.29	5,000.00	-3,079.71	38.4%
1210.43 · Mayor - Travel	0.00	2,500.00	-2,500.00	0.0%
Total 1210.0 · Mayor	9,304.83	20,000.00	-10,695.17	46.5%
1325.0 · Treasurer				
1325.1 · Treasurer - Personal	36,072.08	59,973.00	-23,900.92	60.1%
1325.41 · Treasurer - Supplies	3,231.05	4,000.00	-768.95	80.8%
1325.42 · Treasurer - Utilities	1,920.30	4,500.00	-2,579.70	42.7%
1325.43 · Treasurer Travel/Training	1,637.43	1,000.00	637.43	163.7%
1325.44 · Treasurer - Contractual	18,971.58	21,000.00	-2,028.42	90.3%
Total 1325.0 · Treasurer	61,832.44	90,473.00	-28,640.56	68.3%
1410.0 · Clerk				
1410.1 · Clerk - Personal	23,832.32	42,435.00	-18,602.68	56.2%
1410.41 · Clerk- Supplies	2,402.66	6,000.00	-3,597.34	40.0%
1410.42 · Clerk - Utilities	6,856.68	5,000.00	1,856.68	137.1%
1410.44 · Clerk- Contractual	2,439.52	2,500.00	-60.48	97.6%
Total 1410.0 · Clerk	35,531.18	55,935.00	-20,403.82	63.5%
1420.0 · Law				
1420.44 · Law - Fees Negotiator	11,769.91	10,000.00	1,769.91	117.7%
1420.45 · Law - Contractual	50,136.00	65,000.00	-14,864.00	77.1%
Total 1420.0 · Law	61,905.91	75,000.00	-13,094.09	82.5%
1620.0 · Buildings and Grounds				
1620.1 · Buildings & Grounds- Personnel	29,718.00	49,171.00	-19,453.00	60.4%
1620.41 · Buildings & Grounds- Supplies	3,587.48	6,000.00	-2,412.52	59.8%
1620.42 · Buildings & Grounds- Utilities	20,595.41	48,000.00	-27,404.59	42.9%
1620.44 · Buildings & Grounds-Contractual	22,441.59	24,100.00	-1,658.41	93.1%
Total 1620.0 · Buildings and Grounds	76,342.48	127,271.00	-50,928.52	60.0%
1910.0 · Unallocated Insurance	67,809.18	142,147.00	-74,337.82	47.7%
1920.45 · Dues / Publication	4,833.00	5,000.00	-167.00	96.7%

Village of Fredonia General Fund
Profit & Loss Budget vs. Actual
June through December 2023

	Jun - Dec 23	Budget	$ Over Budget	% of Budget
1930.45 · Judgements / Claims	0.00	3,000.00	-3,000.00	0.0%
1950 · Taxes - Village Properties	759.15	1,500.00	-740.85	50.6%
1990.4 · Contingency	0.00	10,400.00	-10,400.00	0.0%
3120.0 · Police				
3120.1 · Police - Personal	948,603.08	1,672,500.00	-723,896.92	56.7%
3120.11 · Police-Personnel Overtime	29,641.06	72,275.56	-42,634.50	41.0%
3120.41 · Police- Supplies	11,948.11	20,149.68	-8,201.57	59.3%
3120.42 · Police- Utilities/ Telephone	760.10	2,000.00	-1,239.90	38.0%
3120.43 · Police- Travel / Training	706.29	9,000.00	-8,293.71	7.8%
3120.47 · Police- Gasoline	16,206.84	35,000.00	-18,793.16	46.3%
3120.49 · Police- Maintenance Equipment	8,908.77	20,000.00	-11,091.23	44.5%
3120412 · Police - Uniforms	9,093.20	23,000.00	-13,906.80	39.5%
Total 3120.0 · Police	1,025,867.45	1,853,925.24	-828,057.79	55.3%
3320.0 · On- Street Parking				
3320.1 · On-Street Parking - Personnel	16,298.93	23,465.00	-7,166.07	69.5%
3320.41 · On-Street Parking - Supplies	308.62	6,000.00	-5,691.38	5.1%
Total 3320.0 · On- Street Parking	16,607.55	29,465.00	-12,857.45	56.4%
3410.0 · Fire Protection				
3410.1 · Fire Protection-Personnel	333,031.75	503,151.00	-170,119.25	66.2%
3410.11 · Fire Protection- Pers Overtime	14,138.03	15,000.00	-861.97	94.3%
3410.2 · Fire Protection - Equip Safety	10,182.30	13,500.00	-3,317.70	75.4%
3410.41 · Fire Protection - Supplies	6,158.62	10,000.00	-3,841.38	61.6%
3410.42 · Fire Protection-Utilities/ Phon	11,851.23	15,050.00	-3,198.77	78.7%
3410.43 · Fire Protection-Trav/Training	6,275.78	12,000.00	-5,724.22	52.3%
3410.44 · Fire Protection - Contractual	54,739.11	95,000.00	-40,260.89	57.6%
3410.47 · Fire Protection - Gasoline	3,640.47	10,100.00	-6,459.53	36.0%
3410.49 · Fire Protection - Main. Equip.	38,959.11	40,000.00	-1,040.89	97.4%
Total 3410.0 · Fire Protection	478,976.40	713,801.00	-234,824.60	67.1%
3510.0 · Control of Dogs				
3510.44 · Control of Dogs - Contractual	1,584.00	4,000.00	-2,416.00	39.6%
Total 3510.0 · Control of Dogs	1,584.00	4,000.00	-2,416.00	39.6%
3640 · Civil Defense				
3640.1 · Civil Defense - Personnel	3,500.00	6,000.00	-2,500.00	58.3%
Total 3640 · Civil Defense	3,500.00	6,000.00	-2,500.00	58.3%
4540.0 · Ambulance Service				
4540.1 · Ambulance Serv - Personnel	332,795.03	503,151.00	-170,355.97	66.1%
4540.11 · Ambulance Serv- Overtime	14,138.03	15,000.00	-861.97	94.3%
4540.41 · Ambulance Serv.-Supplies	11,364.57	18,000.00	-6,635.43	63.1%
4540.43 · Ambulance Serv - Training	875.00	5,000.00	-4,125.00	17.5%
4540.44 · Ambulance Serv - Contractual	9,193.21	35,000.00	-25,806.79	26.3%

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Accrual Basis

Village of Fredonia General Fund
Profit & Loss Budget vs. Actual
June through December 2023

	Jun - Dec 23	Budget	$ Over Budget	% of Budget
4540.47 · Ambulance- Gasoline	4,932.18	8,000.00	-3,067.82	61.7%
4540.49 · Ambulance - Maint. Equip.	6,760.55	24,000.00	-17,239.45	28.2%
Total 4540.0 · Ambulance Service	380,058.57	608,151.00	-228,092.43	62.5%
485-1 · Prepaid Exp State Retirement	-409,181.43			
485 · Prepaid Exp-Ins	-67,689.18			
5110.0 · Maintenance of Roads				
5110.1 · Maintenance of Roads - Personal	167,568.64	180,070.00	-12,501.36	93.1%
5110.11 · Maintenance of Roads - Overtime	-3,558.66	11,836.00	-15,394.66	-30.1%
5110.41 · Maint of Roads - Supplies	11,251.44	15,000.00	-3,748.56	75.0%
5110.42 · Maint of Roads-Utilities/Phone	3,922.26	12,500.00	-8,577.74	31.4%
5110.43 · Maint of Roads-Travel/Training	952.04	1,000.00	-47.96	95.2%
5110.44 · Maintenance of Roads - Contract	11,016.13	18,000.00	-6,983.87	61.2%
5110.47 · Maint of Roads- Gasoline	26,678.34	55,000.00	-28,321.66	48.5%
5110.49 · Maint of Roads- Maint Equipment	18,303.66	35,500.00	-17,196.34	51.6%
5110412 · Maint of Roads-Clothing Allowan	823.66	3,000.00	-2,176.34	27.5%
Total 5110.0 · Maintenance of Roads	236,957.51	331,906.00	-94,948.49	71.4%
5142.0 · Snow Removal				
5142.1 · Snow Removal - Personal	18,355.44	60,000.00	-41,644.56	30.6%
5142.11 · Snow Removal - Overtime	1,208.34	16,000.00	-14,791.66	7.6%
5142.41 · Snow Removal- Supplies	15,393.69	5,000.00	10,393.69	307.9%
5142.49 · Snow Removal- Maint Equip	10,347.37	15,000.00	-4,652.63	69.0%
5142411 · Snow Removal Supplies-Salt	0.00	52,000.00	-52,000.00	0.0%
Total 5142.0 · Snow Removal	45,304.84	148,000.00	-102,695.16	30.6%
5182.44 · Street Lighting - Contractual	6,167.48	60,000.00	-53,832.52	10.3%
6410.0 · Economic Assistance				
6410.44 · Economic Assistance-Publicity	1,965.00	4,000.00	-2,035.00	49.1%
Total 6410.0 · Economic Assistance	1,965.00	4,000.00	-2,035.00	49.1%
7110.0 · Parks				
7110.1 · Parks- Personnel	26,146.38	30,000.00	-3,853.62	87.2%
7110.41 · Parks- Supplies	2,864.84	5,000.00	-2,135.16	57.3%
7110.44 · Parks - Contractual	2,132.50	2,000.00	132.50	106.6%
7110.49 · Parks - Maint Equipment	1,617.08	3,200.00	-1,582.92	50.5%
Total 7110.0 · Parks	32,760.80	40,200.00	-7,439.20	81.5%
7111.0 · Parks-Russ Joy				
7111.1 · Parks-Russ Joy - Personnel	4,490.84	10,000.00	-5,509.16	44.9%
7111.41 · Parks- Russ Joy-Supplies	886.39	1,100.00	-213.61	80.6%
7111.42 · Parks-Russ Joy- Utilities/Phone	2,992.39	2,800.00	192.39	106.9%
7111.44 · Parks-Russ Joy- Contractual	6,323.10	2,000.00	4,323.10	316.2%

Village of Fredonia General Fund
Profit & Loss Budget vs. Actual
June through December 2023

	Jun - Dec 23	Budget	$ Over Budget	% of Budget
Total 7111.0 · Parks-Russ Joy	14,692.72	15,900.00	-1,207.28	92.4%
7140.0 · Recreation				
7140.1 · Recreation - Personnel	47,102.80	57,734.00	-10,631.20	81.6%
7140.41 · Recreation - Supplies	2,230.55	4,200.00	-1,969.45	53.1%
7140.42 · Recreation - Utilities/ Phone	1,495.21	3,000.00	-1,504.79	49.8%
7140.44 · Recreation - Contractual	1,964.00	1,500.00	464.00	130.9%
7140.47 · Recreation - Gasoline	183.15	300.00	-116.85	61.1%
Total 7140.0 · Recreation	52,975.71	66,734.00	-13,758.29	79.4%
7310.0 · Youth Programs				
7310.1 · Youth Programs - Personnel	6,796.55	13,146.00	-6,349.45	51.7%
7310.41 · Youth Programs - Supplies	1,552.55	1,500.00	52.55	103.5%
7310.44 · Youth Programs - Contractual	0.00	1,200.00	-1,200.00	0.0%
Total 7310.0 · Youth Programs	8,349.10	15,846.00	-7,496.90	52.7%
7410 · Library	22,500.00	45,000.00	-22,500.00	50.0%
8010.0 · Zoning				
8010.1 · Zoning - Personal	57,450.56	105,985.00	-48,534.44	54.2%
8010.41 · Zoning - Supplies	2,532.61	4,500.00	-1,967.39	56.3%
8010.42 · Zoning - Utilities/Phone	67.50	800.00	-732.50	8.4%
8010.43 · Zoning- Travel & Training	100.00	700.00	-600.00	14.3%
8010.44 · Zoning - Contractual	4,850.62	6,000.00	-1,149.38	80.8%
8010.47 · Zoning - Gasoline	315.12	700.00	-384.88	45.0%
8010.49 · Zoning- Maint Equipment	773.56	2,500.00	-1,726.44	30.9%
Total 8010.0 · Zoning	66,089.97	121,185.00	-55,095.03	54.5%
8020.0 · Planning				
8020.41 · Planning - Supplies	308.09	500.00	-191.91	61.6%
8020.43 · Planning - Travel/Training	0.00	500.00	-500.00	0.0%
8020.44 · Planning - Contractual	1,050.00	2,200.00	-1,150.00	47.7%
Total 8020.0 · Planning	1,358.09	3,200.00	-1,841.91	42.4%
8140.0 · Storm Sewers				
8140.41 · Storm Sewers - Supplies	158.40	5,000.00	-4,841.60	3.2%
Total 8140.0 · Storm Sewers	158.40	5,000.00	-4,841.60	3.2%
8560.0 · Shade Tree				
8560.44 · Shade Tree - Contractual	16,300.00	20,000.00	-3,700.00	81.5%
Total 8560.0 · Shade Tree	16,300.00	20,000.00	-3,700.00	81.5%
8989 · Cable TV				
8989.41 · Cable TV - Supplies	1,194.14	2,000.00	-805.86	59.7%
8989.44 · Cable TV - Contractual	1,854.20	4,500.00	-2,645.80	41.2%

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01/30/24

Accrual Basis

Village of Fredonia General Fund
Profit & Loss Budget vs. Actual
June through December 2023

	Jun - Dec 23	Budget	$ Over Budget	% of Budget
Total 8989 · Cable TV	3,048.34	6,500.00	-3,451.66	46.9%
9010.8 · State Retirement, Employee Bene	90,835.36	108,735.00	-17,899.64	83.5%
9015.8 · Police Retirement	209,654.62	332,784.00	-123,129.38	63.0%
9015.81 · Fire Retirement	108,691.45	159,067.00	-50,375.55	68.3%
9030.8 · Social Security, Employee Benef	181,756.61	261,255.00	-79,498.39	69.6%
9040.8 · Workers' Comp, Employee Benefit	115,129.37	115,129.00	0.37	100.0%
9051 · Unemployment Insurance	0.00	5,000.00	-5,000.00	0.0%
9055.8 · Disability Insurance	390.70	2,000.00	-1,609.30	19.5%
9060.8 · Hospital & Medical Insurance	339,356.76	642,226.00	-302,869.24	52.8%
9085.8 · Supplemental Benefit-Fire 207A	52,151.40	91,273.00	-39,121.60	57.1%
9710.6 · Serial Bond Principal	259,357.50	258,405.00	952.50	100.4%
9710.7 · Serial Bond Interest	20,897.34	36,626.00	-15,728.66	57.1%
9785.7 · Installment Purch. Interest	89,000.00	116,754.00	-27,754.00	76.2%
9950.9 · Capital Project Fund- Paid In	0.00	293,000.00	-293,000.00	0.0%
Total Expense	3,778,282.85	7,163,373.24	-3,385,090.39	52.7%
Net Income	**1,068,193.94**	**-68,969.00**	**1,137,162.94**	**-1,548.8%**

Capital -571,561.18

NI 496,632.76

Village of Fredonia General Fund
Profit & Loss Prev Year Comparison
June through December 2023

	Jun - Dec 23	Jun - Dec 22	$ Change	% Change
Income				
1001 · Real Property Taxes	2,966,490.39	2,908,652.00	57,838.39	2.0%
1090 · Interest & Penalties On Real Pr	6,494.96	10,013.49	-3,518.53	-35.1%
1110 · Sales and Use Tax	1,116,832.09	1,090,007.78	26,824.31	2.5%
1111 · Utility Bill Tax	79,140.99	71,656.73	7,484.26	10.4%
1170 · Franchises	52,659.22	86,931.84	-34,272.62	-39.4%
1232 · Tax Collection Fees	390.00	460.00	-70.00	-15.2%
1520 · Police Fees-Sec-FngrPrnts-AccRp	872.00	331.00	541.00	163.4%
1550 · Dog Control Fees	110.25	0.00	110.25	100.0%
1560 · Safety Inspection Fees	14,330.00	7,605.10	6,724.90	88.4%
1603 · Registrar Fees	677.00	1,540.00	-863.00	-56.0%
1640 · Ambulance Charges	283,013.17	353,801.93	-70,788.76	-20.0%
1740 · On-Street Parking	15,695.34	20,980.56	-5,285.22	-25.2%
2001 · Park And Recreational Charges	1,445.00	930.00	515.00	55.4%
2110 · Zoning Fees	400.00	250.00	150.00	60.0%
2262 · Fire Protection Services Other	61,537.00	62,795.00	-1,258.00	-2.0%
2401 · Interest And Earnings	22,211.39	15,492.38	6,719.01	43.4%
2410 · Rental of Real Property	0.00	3,500.00	-3,500.00	-100.0%
2501 · Electrical/ Plumbing Licenses	6,745.00	6,050.00	695.00	11.5%
2540 · Bingo Licenses	677.69	1,113.81	-436.12	-39.2%
2590 · License- Other	800.00	1,100.00	-300.00	-27.3%
2591 · Permits / Building	13,562.60	12,993.00	569.60	4.4%
2610 · Fines and Forfeited Bail	24,591.00	16,695.00	7,896.00	47.3%
2665 · Sales of Equipment	20,173.50	0.00	20,173.50	100.0%
2680 · Insurance Recoveries	0.00	36,852.37	-36,852.37	-100.0%
2690 · Other Loss Compensation-207	0.00	31,367.05	-31,367.05	-100.0%
2705 · Gifts and Donations	5,600.00	1,375.00	4,225.00	307.3%
2750 · AIM Related Payments	89,140.00	89,140.00	0.00	0.0%
2770 · Misc. Income				
2770.1 · Gas Royalties	256.14	213.63	42.51	19.9%
2770 · Misc. Income - Other	3,404.64	8,155.77	-4,751.13	-58.3%
Total 2770 · Misc. Income	3,660.78	8,369.40	-4,708.62	-56.3%
3005 · State Aid, Mortgage Tax	51,452.05	79,850.13	-28,398.08	-35.6%
3090 · State Aid Other- Grants	4,399.68	56,526.00	-52,126.32	-92.2%
3389 · State Aid, Other Public Safety	3,375.69	3,354.23	21.46	0.6%
Total Income	4,846,476.79	4,979,733.80	-133,257.01	-2.7%
Gross Profit	4,846,476.79	4,979,733.80	-133,257.01	-2.7%
Expense				
1010.0 · Trustees				
1010.1 · Trustees - Personal	14,583.80	14,583.80	0.00	0.0%
1010.41 · Trustees-Supplies	91.88	0.00	91.88	100.0%
1010.43 · Trustees-Travel	772.20	0.00	772.20	100.0%
Total 1010.0 · Trustees	15,447.88	14,583.80	864.08	5.9%
1110.0 · Village Justice				
1110.1 · Village Justice - Personal Serv	35,902.89	35,469.60	433.29	1.2%
1110.41 · Village Justice-Supplies Contr	1,567.28	2,393.78	-826.50	-34.5%
1110.44 · Village Justice - Contractual	1,474.20	2,926.68	-1,452.48	-49.6%
Total 1110.0 · Village Justice	38,944.37	40,790.06	-1,845.69	-4.5%
1210.0 · Mayor				
1210.1 · Mayor - Personal	7,000.00	7,000.00	0.00	0.0%
1210.41 · Mayor - Supplies	384.54	24.75	359.79	1,453.7%
1210.42 · Mayor- Utilities / Telephone	1,920.29	2,919.01	-998.72	-34.2%
Total 1210.0 · Mayor	9,304.83	9,943.76	-638.93	-6.4%
1325.0 · Treasurer				
1325.1 · Treasurer - Personal	36,072.08	19,973.57	16,098.51	80.6%
1325.41 · Treasurer - Supplies	3,231.05	2,739.98	491.07	17.9%
1325.42 · Treasurer - Utilities	1,920.30	2,856.56	-936.26	-32.8%
1325.43 · Treasurer Travel/Training	1,637.43	190.00	1,447.43	761.8%
1325.44 · Treasurer - Contractual	18,971.58	10,738.16	8,233.42	76.7%
Total 1325.0 · Treasurer	61,832.44	36,498.27	25,334.17	69.4%
1410.0 · Clerk				
1410.1 · Clerk - Personal	23,832.32	25,209.75	-1,377.43	-5.5%
1410.41 · Clerk- Supplies	2,402.66	3,494.95	-1,092.29	-31.3%
1410.42 · Clerk - Utilities	6,856.68	2,856.57	4,000.11	140.0%
1410.44 · Clerk- Contractual	2,439.52	3,458.93	-1,019.41	-29.5%

Village of Fredonia General Fund
Profit & Loss Prev Year Comparison
June through December 2023

	Jun - Dec 23	Jun - Dec 22	$ Change	% Change
Total 1410.0 · Clerk	35,531.18	35,020.20	510.98	1.5%
1420.0 · Law				
1420.44 · Law - Fees Negotiator	11,769.91	159.00	11,610.91	7,302.5%
1420.45 · Law - Contractual	50,136.00	41,967.13	8,168.87	19.5%
Total 1420.0 · Law	61,905.91	42,126.13	19,779.78	47.0%
1620.0 · Buildings and Grounds				
1620.1 · Buildings & Grounds- Personnel	29,718.00	29,446.80	271.20	0.9%
1620.41 · Buildings & Grounds- Supplies	3,587.48	3,274.31	313.17	9.6%
1620.42 · Buildings & Grounds- Utilities	20,595.41	30,245.25	-9,649.84	-31.9%
1620.44 · Buildings & Grounds-Contractual	22,441.59	14,664.57	7,777.02	53.0%
Total 1620.0 · Buildings and Grounds	76,342.48	77,630.93	-1,288.45	-1.7%
1910.0 · Unallocated Insurance	67,809.18	71,553.27	-3,744.09	-5.2%
1920.45 · Dues / Publication	4,833.00	4,881.00	-48.00	-1.0%
1950 · Taxes - Village Properties	759.15	625.97	133.18	21.3%
3120.0 · Police				
3120.1 · Police - Personal	948,603.08	912,258.75	36,344.33	4.0%
3120.11 · Police-Personnel Overtime	29,641.06	34,350.87	-4,709.81	-13.7%
3120.41 · Police- Supplies	11,948.11	6,643.52	5,304.59	79.9%
3120.42 · Police- Utilities/ Telephone	760.10	780.32	-20.22	-2.6%
3120.43 · Police- Travel / Training	706.29	1,801.62	-1,095.33	-60.8%
3120.47 · Police- Gasoline	16,206.84	19,376.59	-3,169.75	-16.4%
3120.49 · Police- Maintenance Equipment	8,908.77	10,118.88	-1,210.11	-12.0%
3120412 · Police - Uniforms	9,093.20	7,856.18	1,237.02	15.8%
Total 3120.0 · Police	1,025,867.45	993,186.73	32,680.72	3.3%
3320.0 · On- Street Parking				
3320.1 · On-Street Parking - Personnel	16,298.93	18,456.57	-2,157.64	-11.7%
3320.41 · On-Street Parking - Supplies	308.62	254.67	53.95	21.2%
Total 3320.0 · On- Street Parking	16,607.55	18,711.24	-2,103.69	-11.2%
3410.0 · Fire Protection				
3410.1 · Fire Protection-Personnel	333,031.75	310,639.29	22,392.46	7.2%
3410.11 · Fire Protection- Pers Overtime	14,138.03	10,304.97	3,833.06	37.2%
3410.2 · Fire Protection - Equip Safety	10,182.30	3,273.42	6,908.88	211.1%
3410.41 · Fire Protection - Supplies	6,158.62	2,893.42	3,265.20	112.9%
3410.42 · Fire Protection-Utilities/ Phon	11,851.23	12,692.98	-841.75	-6.6%
3410.43 · Fire Protection-Trav/Training	6,275.78	13,431.30	-7,155.52	-53.3%
3410.44 · Fire Protection - Contractual	54,739.11	27,892.96	26,846.15	96.3%
3410.47 · Fire Protection - Gasoline	3,640.47	7,416.10	-3,775.63	-50.9%
3410.49 · Fire Protection - Main. Equip.	38,959.11	19,811.20	19,147.91	96.7%
Total 3410.0 · Fire Protection	478,976.40	408,355.64	70,620.76	17.3%
3510.0 · Control of Dogs				
3510.44 · Control of Dogs - Contractual	1,584.00	2,317.02	-733.02	-31.6%
Total 3510.0 · Control of Dogs	1,584.00	2,317.02	-733.02	-31.6%
3640 · Civil Defense				
3640.1 · Civil Defense - Personnel	3,500.00	3,500.00	0.00	0.0%
Total 3640 · Civil Defense	3,500.00	3,500.00	0.00	0.0%
4540.0 · Ambulance Service				
4540.1 · Ambulance Serv - Personnel	332,795.03	310,639.27	22,155.76	7.1%
4540.11 · Ambulance Serv- Overtime	14,138.03	10,304.97	3,833.06	37.2%
4540.41 · Ambulance Serv.-Supplies	11,364.57	8,104.48	3,260.09	40.2%
4540.43 · Ambulance Serv - Training	875.00	970.00	-95.00	-9.8%
4540.44 · Ambulance Serv - Contractual	9,193.21	16,190.73	-6,997.52	-43.2%
4540.47 · Ambulance- Gasoline	4,932.18	4,454.14	478.04	10.7%
4540.49 · Ambulance - Maint. Equip.	6,760.55	2,257.06	4,503.49	199.5%
Total 4540.0 · Ambulance Service	380,058.57	352,920.65	27,137.92	7.7%
485-1 · Prepaid Exp State Retirement	-409,181.43	312,422.47	-721,603.90	-231.0%
485 · Prepaid Exp-Ins	-67,689.18	-71,397.27	3,708.09	5.2%
5110.0 · Maintenance of Roads				
5110.1 · Maintenance of Roads - Personal	167,568.64	160,958.46	6,610.18	4.1%
5110.11 · Maintenance of Roads - Overtime	-3,558.66	2,935.92	-6,494.58	-221.2%
5110.41 · Maint of Roads - Supplies	11,251.44	7,301.22	3,950.22	54.1%
5110.42 · Maint of Roads-Utilities/Phone	3,922.26	5,780.05	-1,857.79	-32.1%
5110.43 · Maint of Roads-Travel/Training	952.04	507.44	444.60	87.6%
5110.44 · Maintenance of Roads - Contract	11,016.13	9,934.98	1,081.15	10.9%

Village of Fredonia General Fund
Profit & Loss Prev Year Comparison
June through December 2023

	Jun - Dec 23	Jun - Dec 22	$ Change	% Change
5110.47 · Maint of Roads- Gasoline	26,678.34	25,257.68	1,420.66	5.6%
5110.49 · Maint of Roads- Maint Equipment	18,303.66	23,815.58	-5,511.92	-23.1%
5110412 · Maint of Roads-Clothing Allowan	823.66	1,186.83	-363.17	-30.6%
Total 5110.0 · Maintenance of Roads	236,957.51	237,678.16	-720.65	-0.3%
5142.0 · Snow Removal				
5142.1 · Snow Removal - Personal	18,355.44	9,800.56	8,554.88	87.3%
5142.11 · Snow Removal - Overtime	1,208.34	6,384.04	-5,175.70	-81.1%
5142.41 · Snow Removal- Supplies	15,393.69	3,224.72	12,168.97	377.4%
5142.49 · Snow Removal- Maint Equip	10,347.37	4,969.75	5,377.62	108.2%
5142411 · Snow Removal Supplies-Salt	0.00	35,827.94	-35,827.94	-100.0%
Total 5142.0 · Snow Removal	45,304.84	60,207.01	-14,902.17	-24.8%
5182.44 · Street Lighting - Contractual	6,167.48	92,906.22	-86,738.74	-93.4%
6410.0 · Economic Assistance				
6410.44 · Economic Assistance-Publicity	1,965.00	250.00	1,715.00	686.0%
Total 6410.0 · Economic Assistance	1,965.00	250.00	1,715.00	686.0%
7110.0 · Parks				
7110.1 · Parks- Personnel	26,146.38	629.97	25,516.41	4,050.4%
7110.41 · Parks- Supplies	2,864.84	1,790.09	1,074.75	60.0%
7110.44 · Parks - Contractual	2,132.50	6,076.34	-3,943.84	-64.9%
7110.49 · Parks - Maint Equipment	1,617.08	2,326.03	-708.95	-30.5%
Total 7110.0 · Parks	32,760.80	10,822.43	21,938.37	202.7%
7111.0 · Parks-Russ Joy				
7111.1 · Parks-Russ Joy - Personnel	4,490.84	664.00	3,826.84	576.3%
7111.41 · Parks- Russ Joy-Supplies	886.39	885.46	0.93	0.1%
7111.42 · Parks-Russ Joy- Utilities/Phone	2,992.39	1,871.44	1,120.95	59.9%
7111.44 · Parks-Russ Joy- Contractual	6,323.10	1,544.78	4,778.32	309.3%
Total 7111.0 · Parks-Russ Joy	14,692.72	4,965.68	9,727.04	195.9%
7140.0 · Recreation				
7140.1 · Recreation - Personnel	47,102.80	49,552.09	-2,449.29	-4.9%
7140.41 · Recreation - Supplies	2,230.55	3,029.39	-798.84	-26.4%
7140.42 · Recreation - Utilities/ Phone	1,495.21	2,045.24	-550.03	-26.9%
7140.44 · Recreation - Contractual	1,964.00	1,322.87	641.13	48.5%
7140.47 · Recreation - Gasoline	183.15	192.59	-9.44	-4.9%
Total 7140.0 · Recreation	52,975.71	56,142.18	-3,166.47	-5.6%
7310.0 · Youth Programs				
7310.1 · Youth Programs - Personnel	6,796.55	4,451.60	2,344.95	52.7%
7310.41 · Youth Programs - Supplies	1,552.55	99.95	1,452.60	1,453.3%
7310.44 · Youth Programs - Contractual	0.00	650.00	-650.00	-100.0%
Total 7310.0 · Youth Programs	8,349.10	5,201.55	3,147.55	60.5%
7410 · Library	22,500.00	22,500.00	0.00	0.0%
8010.0 · Zoning				
8010.1 · Zoning - Personal	57,450.56	52,616.86	4,833.70	9.2%
8010.41 · Zoning - Supplies	2,532.61	2,216.14	316.47	14.3%
8010.42 · Zoning - Utilities/Phone	67.50	202.50	-135.00	-66.7%
8010.43 · Zoning- Travel & Training	100.00	680.50	-580.50	-85.3%
8010.44 · Zoning - Contractual	4,850.62	26,561.00	-21,710.38	-81.7%
8010.47 · Zoning - Gasoline	315.12	455.89	-140.77	-30.9%
8010.49 · Zoning- Maint Equipment	773.56	1,088.40	-314.84	-28.9%
Total 8010.0 · Zoning	66,089.97	83,821.29	-17,731.32	-21.2%
8020.0 · Planning				
8020.41 · Planning - Supplies	308.09	33.85	274.24	810.2%
8020.43 · Planning - Travel/Training	0.00	105.00	-105.00	-100.0%
8020.44 · Planning - Contractual	1,050.00	9,298.33	-8,248.33	-88.7%
Total 8020.0 · Planning	1,358.09	9,437.18	-8,079.09	-85.6%
8140.0 · Storm Sewers				
8140.41 · Storm Sewers - Supplies	158.40	112.71	45.69	40.5%
Total 8140.0 · Storm Sewers	158.40	112.71	45.69	40.5%
8560.0 · Shade Tree				
8560.44 · Shade Tree - Contractual	16,300.00	2,023.00	14,277.00	705.7%
Total 8560.0 · Shade Tree	16,300.00	2,023.00	14,277.00	705.7%

Village of Fredonia General Fund
Profit & Loss Prev Year Comparison
June through December 2023

	Jun - Dec 23	Jun - Dec 22	$ Change	% Change
8989 · Cable TV				
8989.41 · Cable TV - Supplies	1,194.14	1,447.41	-253.27	-17.5%
8989.44 · Cable TV - Contractual	1,854.20	2,595.88	-741.68	-28.6%
Total 8989 · Cable TV	3,048.34	4,043.29	-994.95	-24.6%
9010.8 · State Retirement, Employee Bene	90,835.36	69,367.69	21,467.67	31.0%
9015.8 · Police Retirement	209,654.62	207,022.06	2,632.56	1.3%
9015.81 · Fire Retirement	108,691.45	112,641.55	-3,950.10	-3.5%
9030.8 · Social Security, Employee Benef	181,756.61	168,700.86	13,055.75	7.7%
9040.8 · Workers' Comp, Employee Benefit	115,129.37	119,502.75	-4,373.38	-3.7%
9055.8 · Disability Insurance	390.70	1,577.56	-1,186.86	-75.2%
9060.8 · Hospital & Medical Insurance	339,356.76	317,491.45	21,865.31	6.9%
9085.8 · Supplemental Benefit-Fire 207A	52,151.40	51,773.31	378.09	0.7%
9710.6 · Serial Bond Principal	259,357.50	257,094.00	2,263.50	0.9%
9710.7 · Serial Bond Interest	20,897.34	22,514.54	-1,617.20	-7.2%
9785.7 · Installment Purch. Interest	89,000.00	0.00	89,000.00	100.0%
Total Expense	3,778,282.85	4,271,466.34	-493,183.49	-11.6%
Net Income	**1,068,193.94**	**708,267.46**	**359,926.48**	**50.8%**

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Accrual Basis

Village of Fredonia Sewer Fund
Profit & Loss Budget vs. Actual
June through December 2023

	Jun - Dec 23	Budget	$ Over Budget	% of Budget
Income				
2120.0 · Sewer Rents	721,031.99	1,350,000.00	-628,968.01	53.4%
2122.0 · Sewer Charges				
2122.1 · Sewer Charges - BOD	5,162.31	11,000.00	-5,837.69	46.9%
2122.2 · Sewer Charges - Haulers	8,096.55	10,000.00	-1,903.45	81.0%
Total 2122.0 · Sewer Charges	13,258.86	21,000.00	-7,741.14	63.1%
2128.0 · Interest & Penalties	5,991.98	13,000.00	-7,008.02	46.1%
2374.1 · Sewer - SUNY	76,188.20	125,000.00	-48,811.80	61.0%
2374.21 · Sewer - PPD	51,972.87	95,000.00	-43,027.13	54.7%
2374.3 · Sewer - Town	30,987.10	30,000.00	987.10	103.3%
Total Income	899,431.00	1,634,000.00	-734,569.00	55.0%
Gross Profit	899,431.00	1,634,000.00	-734,569.00	55.0%
Expense				
1420.1 · Attorney-Professional Services	441.40	8,000.00	-7,558.60	5.5%
1910.0 · Unallocated Insurance	55,332.97	110,164.00	-54,831.03	50.2%
1990 · Contingency	0.00	15,000.00	-15,000.00	0.0%
8110.0 · Sanitation Administration				
8110.1 · Sanitation Admin - Personal	18,661.36	37,652.00	-18,990.64	49.6%
8110.41 · Sanitation Admin-Supplies	3,439.39	5,000.00	-1,560.61	68.8%
8110.44 · Sanitation Admin - Contractual	2,870.09	3,000.00	-129.91	95.7%
Total 8110.0 · Sanitation Administration	24,970.84	45,652.00	-20,681.16	54.7%
8120.0 · Sanitary Sewer				
8120.1 · Sanitary Sewer- Personal	104,948.49	283,945.00	-178,996.51	37.0%
8120.2 · Sanitary Sewer - Overtime	3,544.82	7,880.00	-4,335.18	45.0%
8120.41 · Sanitary Sewers-Supplies	1,523.35	5,500.00	-3,976.65	27.7%
8120.44 · Sanitary Sewer- Contract	10,000.00	10,000.00	0.00	100.0%
8120.47 · Sanitary Sewer-Gasoline	3,395.19	9,500.00	-6,104.81	35.7%
8120.49 · Sanitary Sewer - Equipment	590.00	2,000.00	-1,410.00	29.5%
Total 8120.0 · Sanitary Sewer	124,001.85	318,825.00	-194,823.15	38.9%
8130.0 · Sewage Treatment				
8130.1 · Sewage Treatment - Personal	204,089.56	377,282.00	-173,192.44	54.1%
8130.11 · Sewage Treatment - Overtime	7,502.23	14,820.00	-7,317.77	50.6%
8130.43 · Sewage Treatment-Training/Trave	721.01	4,000.00	-3,278.99	18.0%
8130.44 · Sewage Treatment - Contractual	5,913.85	33,875.00	-27,961.15	17.5%
8130.45 · Sewage Treatment-Fees	18,264.96	35,900.00	-17,635.04	50.9%
8130.47 · Sewage Treatment-Gasoline	3,379.58	4,500.00	-1,120.42	75.1%
8130.49 · Sewage Treatment-Maint Vehicles	3,152.01	4,500.00	-1,347.99	70.0%
8130410 · Sewage Treatment-Clothing Allow	84.89	1,200.00	-1,115.11	7.1%
8130411 · Sewage Treatment-Supplies Other	1,139.26	1,500.00	-360.74	76.0%
8130412 · Sewage Treatment-Supplies Offic	2,016.86	1,250.00	766.86	161.3%

Village of Fredonia Sewer Fund
Profit & Loss Budget vs. Actual
June through December 2023

	Jun - Dec 23	Budget	$ Over Budget	% of Budget
8130413 · Sewage Treatment-Supplies-Chemi	59,619.96	65,000.00	-5,380.04	91.7%
8130414 · Sewage Treatment-Supplies Lab	871.16	3,900.00	-3,028.84	22.3%
8130415 · Sewage Treatment-Supplies Safet	1,638.58	1,700.00	-61.42	96.4%
8130416 · Sewage Treatment - Equip Replac	7,570.90	20,000.00	-12,429.10	37.9%
8130417 · SEW TRT EQ REPAIR	2,908.08	25,000.00	-22,091.92	11.6%
8130418 · Sewage Treatment-Preven. Maint	2,055.27	14,500.00	-12,444.73	14.2%
8130421 · Sewage Treatment-Utilities Elec	65,375.13	185,000.00	-119,624.87	35.3%
8130422 · Sewage Treatment-Utilities Heat	4,055.55	16,000.00	-11,944.45	25.3%
8130424 · Sewage Treatment-Utilities Wate	3,663.42	7,500.00	-3,836.58	48.8%
Total 8130.0 · Sewage Treatment	394,022.26	817,427.00	-423,404.74	48.2%
9010.8 · Employee Benefit-State Ret.	17,748.10	98,325.00	-80,576.90	18.1%
9030.8 · Employee Benefit-Social Sec.	25,236.06	57,072.00	-31,835.94	44.2%
9040.8 · Employee Benefit-Workers Comp.	44,133.00	44,133.00	0.00	100.0%
9060.8 · Employee Benefit-Hosp. and Med.	140,507.98	157,459.00	-16,951.02	89.2%
9710.0 · Serial Bonds				
9710.6 · Principal - Serial Bonds	156,988.00	156,988.00	0.00	100.0%
9710.7 · Interest- Serial Bonds	29,297.42	56,795.00	-27,497.58	51.6%
Total 9710.0 · Serial Bonds	186,285.42	213,783.00	-27,497.58	87.1%
9730.0 · Bond Anticipation Notes				
9730.6 · BAN - principal	0.00	70,500.00	-70,500.00	0.0%
Total 9730.0 · Bond Anticipation Notes	0.00	70,500.00	-70,500.00	0.0%
9950.9 · Transfer - Capital	0.00	290,000.00	-290,000.00	0.0%
Total Expense	1,012,679.88	2,246,340.00	-1,233,660.12	45.1%
Net Income	**-113,248.88**	**-612,340.00**	**499,091.12**	**18.5%**

Capital -233,536.15
NI -346,785.03

Village of Fredonia Sewer Fund
Profit & Loss Prev Year Comparison
June through December 2023

	Jun - Dec 23	Jun - Dec 22	$ Change	% Change
Income				
2120.0 · Sewer Rents	721,031.99	749,815.05	-28,783.06	-3.8%
2122.0 · Sewer Charges				
2122.1 · Sewer Charges - BOD	5,162.31	7,632.51	-2,470.20	-32.4%
2122.2 · Sewer Charges - Haulers	8,096.55	5,127.22	2,969.33	57.9%
Total 2122.0 · Sewer Charges	13,258.86	12,759.73	499.13	3.9%
2128.0 · Interest & Penalties	5,991.98	5,827.80	164.18	2.8%
2374.1 · Sewer - SUNY	76,188.20	77,452.01	-1,263.81	-1.6%
2374.21 · Sewer - PPD	51,972.87	61,505.12	-9,532.25	-15.5%
2374.3 · Sewer - Town	30,987.10	15,112.13	15,874.97	105.1%
Total Income	899,431.00	922,471.84	-23,040.84	-2.5%
Gross Profit	899,431.00	922,471.84	-23,040.84	-2.5%
Expense				
1420.1 · Attorney-Professional Services	441.40	1,802.00	-1,360.60	-75.5%
1910.0 · Unallocated Insurance	55,332.97	55,332.97	0.00	0.0%
8110.0 · Sanitation Administration				
8110.1 · Sanitation Admin - Personal	18,661.36	41,972.07	-23,310.71	-55.5%
8110.41 · Sanitation Admin-Supplies	3,439.39	2,686.10	753.29	28.0%
8110.44 · Sanitation Admin - Contractual	2,870.09	4,573.31	-1,703.22	-37.2%
Total 8110.0 · Sanitation Administration	24,970.84	49,231.48	-24,260.64	-49.3%
8120.0 · Sanitary Sewer				
8120.1 · Sanitary Sewer- Personal	104,948.49	170,232.95	-65,284.46	-38.4%
8120.2 · Sanitary Sewer - Overtime	3,544.82	477.26	3,067.56	642.7%
8120.41 · Sanitary Sewers-Supplies	1,523.35	2,443.65	-920.30	-37.7%
8120.44 · Sanitary Sewer- Contract	10,000.00	6,955.42	3,044.58	43.8%
8120.47 · Sanitary Sewer-Gasoline	3,395.19	5,710.86	-2,315.67	-40.6%
8120.49 · Sanitary Sewer - Equipment	590.00	0.00	590.00	100.0%
Total 8120.0 · Sanitary Sewer	124,001.85	185,820.14	-61,818.29	-33.3%
8130.0 · Sewage Treatment				
8130.1 · Sewage Treatment - Personal	204,089.56	204,543.91	-454.35	-0.2%
8130.11 · Sewage Treatment - Overtime	7,502.23	6,996.83	505.40	7.2%
8130.43 · Sewage Treatment-Training/Trave	721.01	1,845.00	-1,123.99	-60.9%
8130.44 · Sewage Treatment - Contractual	5,913.85	6,517.00	-603.15	-9.3%
8130.45 · Sewage Treatment-Fees	18,264.96	17,874.88	390.08	2.2%
8130.47 · Sewage Treatment-Gasoline	3,379.58	1,762.73	1,616.85	91.7%
8130.49 · Sewage Treatment-Maint Vehicles	3,152.01	1,054.44	2,097.57	198.9%
8130410 · Sewage Treatment-Clothing Allow	84.89	77.54	7.35	9.5%
8130411 · Sewage Treatment-Supplies Other	1,139.26	790.31	348.95	44.2%
8130412 · Sewage Treatment-Supplies Offic	2,016.86	728.28	1,288.58	176.9%
8130413 · Sewage Treatment-Supplies-Chemi	59,619.96	34,288.62	25,331.34	73.9%

Village of Fredonia Sewer Fund
Profit & Loss Prev Year Comparison
June through December 2023

	Jun - Dec 23	Jun - Dec 22	$ Change	% Change
8130414 · Sewage Treatment-Supplies Lab	871.16	978.44	-107.28	-11.0%
8130415 · Sewage Treatment-Supplies Safet	1,638.58	1,140.38	498.20	43.7%
8130416 · Sewage Treatment - Equip Replac	7,570.90	3,309.35	4,261.55	128.8%
8130417 · SEW TRT EQ REPAIR	2,908.08	3,987.41	-1,079.33	-27.1%
8130418 · Sewage Treatment-Preven. Maint	2,055.27	9,657.06	-7,601.79	-78.7%
8130421 · Sewage Treatment-Utilities Elec	65,375.13	107,917.76	-42,542.63	-39.4%
8130422 · Sewage Treatment-Utilities Heat	4,055.55	5,514.77	-1,459.22	-26.5%
8130424 · Sewage Treatment-Utilities Wate	3,663.42	2,040.03	1,623.39	79.6%
Total 8130.0 · Sewage Treatment	394,022.26	411,024.74	-17,002.48	-4.1%
9010.8 · Employee Benefit-State Ret.	17,748.10	56,589.47	-38,841.37	-68.6%
9030.8 · Employee Benefit-Social Sec.	25,236.06	33,937.12	-8,701.06	-25.6%
9040.8 · Employee Benefit-Workers Comp.	44,133.00	45,809.00	-1,676.00	-3.7%
9060.8 · Employee Benefit-Hosp. and Med.	140,507.98	127,504.30	13,003.68	10.2%
9710.0 · Serial Bonds				
9710.6 · Principal - Serial Bonds	156,988.00	153,390.00	3,598.00	2.4%
9710.7 · Interest- Serial Bonds	29,297.42	31,855.16	-2,557.74	-8.0%
Total 9710.0 · Serial Bonds	186,285.42	185,245.16	1,040.26	0.6%
Total Expense	1,012,679.88	1,152,296.38	-139,616.50	-12.1%
Net Income	**-113,248.88**	**-229,824.54**	**116,575.66**	**50.7%**

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Accrual Basis

Village of Fredonia Water Fund
Profit & Loss Budget vs. Actual
June through December 2023

	Jun - Dec 23	Budget	$ Over Budget	% of Budget
Income				
2140 · Metered Water Sales	675,653.36	1,200,000.00	-524,346.64	56.3%
2142 · Unmetered Water Sales	553.85	2,000.00	-1,446.15	27.7%
2148 · Interest / Penalty	8,133.83	15,000.00	-6,866.17	54.2%
2378 · Water Rents - SUNY	86,782.85	110,000.00	-23,217.15	78.9%
2378.1 · Water Rents- Town Districts	97,762.18	205,000.00	-107,237.82	47.7%
2770.0 · Unclassified	0.00	30,000.00	-30,000.00	0.0%
5031 · Water-Interfund Revenue (CF)	0.00	144,000.00	-144,000.00	0.0%
Total Income	868,886.07	1,706,000.00	-837,113.93	50.9%
Expense				
1420.1 · Attorney - Personal Services	10,169.25	8,000.00	2,169.25	127.1%
1910 · Unallocated Insurance	44,368.32	103,057.00	-58,688.68	43.1%
1990 · Contingency	0.00	0.00	0.00	0.0%
8310.0 · Water Administration				
8310.1 · Water Administration - Personal	19,038.80	37,652.00	-18,613.20	50.6%
8310.41 · Water Administration - Supplies	2,857.64	5,000.00	-2,142.36	57.2%
8310.44 · Water Administration-Contractua	3,644.25	5,000.00	-1,355.75	72.9%
Total 8310.0 · Water Administration	25,540.69	47,652.00	-22,111.31	53.6%
8330 · Purification				
8320.41 · Purification-Supplies Water Pur	0.00	20,000.00	-20,000.00	0.0%
8330.1 · Purification - Personal	198,188.78	337,020.00	-138,831.22	58.8%
8330.11 · Purification - Overtime	14,206.71	50,000.00	-35,793.29	28.4%
8330.41 · Purification-Supplies	79,833.42	130,000.00	-50,166.58	61.4%
8330.42 · Purification- Utilities	14,133.18	42,000.00	-27,866.82	33.7%
8330.43 · Purification-Travel/Training	555.00	8,500.00	-7,945.00	6.5%
8330.44 · Purification - Contractual	117,961.77	127,000.00	-9,038.23	92.9%
8330.45 · Purification- Fees	2,166.18	11,000.00	-8,833.82	19.7%
8330.47 · Purification- Gas/ Fuel	268.41	300.00	-31.59	89.5%
8330.49 · Purification- Maint. Equip	33,841.95	35,000.00	-1,158.05	96.7%
8330412 · Purification-Clothing Allowance	611.72	1,200.00	-588.28	51.0%
Total 8330 · Purification	461,767.12	762,020.00	-300,252.88	60.6%
8340.0 · Distribution				
8340.1 · Distribution - Personal	141,345.14	287,756.00	-146,410.86	49.1%
8340.11 · Distribution - Overtime	4,903.99	11,905.00	-7,001.01	41.2%
8340.41 · Distribution- Supplies	3,814.47	20,000.00	-16,185.53	19.1%
8340.43 · Distribution- Travel/Training	1,200.00	1,200.00	0.00	100.0%
8340.44 · Distribution - Contract	35,696.98	83,500.00	-47,803.02	42.8%
8340.47 · Distribution- Gas/ Fuel	3,395.19	9,500.00	-6,104.81	35.7%
8340.49 · Distribution- Maint. Equip	649.96	1,500.00	-850.04	43.3%
Total 8340.0 · Distribution	191,005.73	415,361.00	-224,355.27	46.0%
9010.8 · Employee Benefits-State Ret.	14,353.65	94,347.00	-79,993.35	15.2%

Village of Fredonia Water Fund
Profit & Loss Budget vs. Actual
June through December 2023

	Jun - Dec 23	Budget	$ Over Budget	% of Budget
9030.8 · Employee Benefits-Social Sec.	29,230.92	59,192.00	-29,961.08	49.4%
9040.4 · Employee Benefits-Workers Comp.	32,620.00	32,620.00	0.00	100.0%
9055.8 · NYS Disability Insurance	0.00	1,000.00	-1,000.00	0.0%
9060.8 · Employee Benefits-Hosp. & Med.	90,565.03	146,101.00	-55,535.97	62.0%
9710.6 · Serial Bonds - Principal	81,597.00	136,598.00	-55,001.00	59.7%
9710.7 · Serial Bonds - Interest	37,477.72	72,849.00	-35,371.28	51.4%
9950.0 · Transfer, Capital Projects Fund	0.00	334,415.00	-334,415.00	0.0%
Total Expense	1,018,695.43	2,213,212.00	-1,194,516.57	46.0%
Net Income	**-149,809.36**	**-507,212.00**	**357,402.64**	**29.5%**

Capital -306,671.45

NI -456,480.81

Village of Fredonia Water Fund
Profit & Loss YTD Comparison
June through December 2023

	Jun - Dec 23	Jun - Dec 22	$ Change	% Change
Income				
2140 · Metered Water Sales	675,653.36	639,371.69	36,281.67	5.7%
2142 · Unmetered Water Sales	553.85	956.44	-402.59	-42.1%
2148 · Interest / Penalty	8,133.83	6,935.60	1,198.23	17.3%
2378 · Water Rents - SUNY	86,782.85	60,254.40	26,528.45	44.0%
2378.1 · Water Rents- Town Districts	97,762.18	107,561.87	-9,799.69	-9.1%
Total Income	868,886.07	815,080.00	53,806.07	6.6%
Expense				
1420.1 · Attorney - Personal Services	10,169.25	1,802.00	8,367.25	464.3%
1910 · Unallocated Insurance	44,368.32	51,763.04	-7,394.72	-14.3%
8310.0 · Water Administration				
8310.1 · Water Administration - Personal	19,038.80	41,972.07	-22,933.27	-54.6%
8310.41 · Water Administration - Supplies	2,857.64	2,064.19	793.45	38.4%
8310.44 · Water Administration-Contractua	3,644.25	2,085.41	1,558.84	74.8%
Total 8310.0 · Water Administration	25,540.69	46,121.67	-20,580.98	-44.6%
8330 · Purification				
8330.1 · Purification - Personal	198,188.78	170,749.20	27,439.58	16.1%
8330.11 · Purification - Overtime	14,206.71	5,814.45	8,392.26	144.3%
8330.41 · Purification-Supplies	79,833.42	76,333.98	3,499.44	4.6%
8330.42 · Purification- Utilities	14,133.18	18,585.40	-4,452.22	-24.0%
8330.43 · Purification-Travel/Training	555.00	969.00	-414.00	-42.7%
8330.44 · Purification - Contractual	117,961.77	23,697.18	94,264.59	397.8%
8330.45 · Purification- Fees	2,166.18	1,734.50	431.68	24.9%
8330.47 · Purification- Gas/ Fuel	268.41	0.00	268.41	100.0%
8330.49 · Purification- Maint. Equip	33,841.95	8,693.40	25,148.55	289.3%
8330412 · Purification-Clothing Allowance	611.72	200.00	411.72	205.9%
Total 8330 · Purification	461,767.12	306,777.11	154,990.01	50.5%
8340.0 · Distribution				
8340.1 · Distribution - Personal	141,345.14	167,886.96	-26,541.82	-15.8%
8340.11 · Distribution - Overtime	4,903.99	1,216.64	3,687.35	303.1%
8340.41 · Distribution- Supplies	3,814.47	6,257.35	-2,442.88	-39.0%
8340.43 · Distribution- Travel/Training	1,200.00	0.00	1,200.00	100.0%
8340.44 · Distribution - Contract	35,696.98	2,760.80	32,936.18	1,193.0%
8340.47 · Distribution- Gas/ Fuel	3,395.19	5,710.86	-2,315.67	-40.6%
8340.49 · Distribution- Maint. Equip	649.96	980.76	-330.80	-33.7%
Total 8340.0 · Distribution	191,005.73	184,813.37	6,192.36	3.4%
9010.8 · Employee Benefits-State Ret.	14,353.65	56,589.47	-42,235.82	-74.6%
9030.8 · Employee Benefits-Social Sec.	29,230.92	29,706.43	-475.51	-1.6%
9040.4 · Employee Benefits-Workers Comp.	32,620.00	33,859.00	-1,239.00	-3.7%
9055.8 · NYS Disability Insurance	0.00	394.38	-394.38	-100.0%
9060.8 · Employee Benefits-Hosp. & Med.	90,565.03	81,474.47	9,090.56	11.2%

Village of Fredonia Water Fund
Profit & Loss YTD Comparison
June through December 2023

	Jun - Dec 23	Jun - Dec 22	$ Change	% Change
9710.6 · Serial Bonds - Principal	81,597.00	150,518.00	-68,921.00	-45.8%
9710.7 · Serial Bonds - Interest	37,477.72	40,218.02	-2,740.30	-6.8%
Total Expense	1,018,695.43	984,036.96	34,658.47	3.5%
Net Income	**-149,809.36**	**-168,956.96**	**19,147.60**	**11.3%**

Webster-Szanyi LLP								
	Sep-23		Oct-23		Nov-23		Dec-23	
	Hours	**Dollars**	**Hours**	**Dollars**	**Hours**	**Dollars**	**Hours**	**Dollars**
Civiletto								
CSEA Negotiations/Arbitration								
Szczepaniak								
SUNY			3.35	887.75				
Placemaking Project								
Misc Contracts/Agreements	1.30	$ 344.50	5.45	1444.75	1.6	424	1.1	$ 172.25
PBA Negotiations								
FFA Negotiatons								
General-Misc								
Personnel	2.90	$ 768.50	5.80	$ 1,537.00	38.25	$ 10,080.25		
Opera House Lease	1.60	$ 424.00	0.20	$ 53.00				
Meetings	8.90	$ 2,358.50	2.80	$ 742.00	0.10	$ 26.50	6.00	$ 1,639.50
Local Laws								
WTP								
Siemens								
Forecon								
Dog								
Water	7.70	$ 2,034.50	9.30	$ 2,105.75	11.45	$ 3,034.25	34.00	$ 9,078.75
Sewer								
Pomfret W/S Contracts								
Pomfret Fire Contract								
Department Head Contracts								
Lawsuits			14.4	3967.25	54.9	13639.5	5.6	$ 1,479.00
WCA Home			2	530				
Cable Contract								
	22.40	**$ 5,930.00**	**43.30**	**$ 11,267.50**	**106.30**	**$ 27,204.50**	**46.70**	**$ 12,369.50**