

PO Box 159  
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Fredonia, Wi 53021  
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**Finance Committee Meeting**  
**Thursday, September 28, 2023 at 6:00 PM**  
Fredonia Government Center - Board Room  
242 Fredonia Avenue, Fredonia, Wisconsin

**THE FOLLOWING BUSINESS WILL BE BEFORE THE FINANCE COMMITTEE  
FOR INITIATION, DISCUSSION, CONSIDERATION, DELIBERATION  
AND POSSIBLE FORMAL ACTION**

1. Call to order
2. Pledge of Allegiance / Roll Call
3. Approve Minutes of July 27, 2023 Finance Committee Meeting
4. Public Comments  
Please note public comments are limited to five minutes per person
5. Presentations
  - a) Presentation of the Draft 2024 Annual Budget
6. Items for Discussion and/or Action:
  - a) Motion to Recommend Approval to the Village Board of the Draft 2024 Annual Budget
7. Correspondence
8. Items for future consideration by Finance Committee.
9. Adjournment

**NOTICE IS HEREBY GIVEN** that a majority of the Fredonia Village Board may attend this meeting in order to gather information about a subject over which they have decision-making responsibility.

**UPON REASONABLE NOTICE**, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact the village clerk at 692-9125.

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## **Finance Committee Minutes Thursday, July 27, 2023 at 7:00PM**

1. Call to order – Called to Order by Chairperson Haas at 7:00 PM
2. Pledge of Allegiance / Roll Call – Present: Chairperson Haas, Trustee Abegglen, and Trustee Bartz
3. Approve Minutes of April 27, 2023 Finance Committee Meeting – Motion to Approve by Trustee Bartz, 2<sup>nd</sup> by Trustee Abegglen. Approved Unanimously.

4. Public Comments – No Comments

5. Presentations:

- a) Update by Administrator Jenkins on 2024 Budget Process:

Administrator Jenkins highlighted the 2024 Budget timeline stating that Department Heads have been assigned the task of putting together their 2024 budget/wish list. Those lists will be submitted to the Administrator and Treasurer for consolidation and consideration by the end of August. Once a draft budget is created, administration will meet with the Village President and Finance Chair for review. Anticipating Finance Committee Review and Village Board approval in October with public hearing in November.

Trustee Hass stated that he wants to keep as much transparency as possible. He also stated that the ARPA funds have been designated as lost revenue and have been placed in the general fund.

The additional shared revenues must be used for police, fire/ems, or public works.

6. Items for discussion and/or action:

- a) Motion to Approve Capital Improvement Project list for 2024-2025

Administrator Jenkins presented the proposed Capital Improvement Plan highlighting the 2024 and 2025 projects. Looking for conceptual approval to start developing the 2024 budget and borrowing.

Jenkins explained that Ehlers Financial Advisors is recommending rolling bond and taking a loan for 2024 and 2025 projects which would include TID projects. With this type of loan the Village would only pay principal payments for the first few years of the loan.

Before going further in the process Jenkins requested to know the support level for the splash pad project. All were in support of the splash pad.

Motion by Trustee Abegglen, seconded by Trustee Bartz, to approve the Capital Improvement Project list for 2024-2025 as presented. Motion approved unanimously.

7. Correspondence - None
8. Items for future consideration by Finance Committee – Administrator Jenkins noted in reviewing the quarterly budget line items he is recommending that the proposed interest earned be changed from \$2,000 to \$75,000. He also noted that he met with Mirror Image regarding their building and they have stated that the building value will be \$1.4 million rather than the proposed \$250,000.
9. Adjournment – Motion to Adjourn at 8:19 PM by Trustee Bartz, 2<sup>nd</sup> by Trustee Abegglen. Approved Unanimously.

Minutes Respectfully Submitted by Melissa Depies.

From the Desk of:  
Christophe E. Jenkins  
Village Administrator



## **2024 DRAFT Village Budget**

Finance Committee Members,

Before you in this agenda packet are the raw numbers and line items for each of our funds. You'll note upon review that each fund is balanced and appropriately allocates our resources to the many projects, goals, and plans we have for 2024. This budget also includes a market-based recommendation of a merit-base increase for FT staff up to 6% (note that inflation is currently at 3.5% and cost-of-living at 8.7%). Again, merit-based means not every employee will receive the full 6% - this will be based on internal employee reviews as we finish the end of the year.

Capital Improvement Projects, including the large-scale borrowing and expense for both Innovation and Highland Dr, are within these funds. The Paramedic Fund has been merged with our Fire Dept Fund in order for ambulance revenues to offset expenses appropriately. Both Utilities reflect that they are balanced even with some dollars allocated to reserves. And Road Maintenance reflects a major increase so as to continually keep up with these needs.

In each fund, the columns read as follows: 2024 amount, percent change from 2023 to 2024, 2023's budgeted numbers, 9-mo budget-to-actual, and finally, what line item it is. The color-coding correlates to **green** being a positive change, **red** being a negative change, and **yellow** being a neutral change. I hope this format makes it easier to understand.

Please take the time to read through each fund, and reach out to me before the meeting with any questions you might have. At the Finance meeting, we will go through each fund in detail and any staff member will be happy to explain more as well. Once you recommend for approval, these numbers will be utilized in our final budget book being presented to the full board.

Thank you for your time and consideration,

Christophe E. Jenkins  
Village Administrator

A handwritten signature in black ink, appearing to read "C. E. Jenkins", is positioned below the typed name and title.

INCOME - General Fund - FUND 100					
TAX ROLL	2024	% Change	2023	2023- 9mo	Account Number
Property Tax Levy	\$ 892,868.00	104%	\$ 858,409.00	\$ 858,409.00	100-00-41110-000-000
Forest Crop Tax	\$ 104.00	100%	\$ 104.00	\$ 2.00	100-00-41150-000-000
Sidewalk Assessment	\$ -	N/A	\$ -	\$ -	100-00-42413-000-000
Special Assessment Misc	\$ -	N/A	\$ -	\$ 37,685.00	100-00-42415-000-000
Tax Equivalent from Sewer & Water	\$ 60,000.00	100%	\$ 60,000.00	\$ 60,000.00	100-00-41120-000-000
<b>TOTAL GEN PROP TAX</b>	<b>\$ 952,972.00</b>	<b>104%</b>	<b>\$ 918,513.00</b>	<b>\$ 956,096.00</b>	
INTERGOVERNMENTAL REV	2024	% Change	2023	2023- 9mo	
Computer Aid	\$ 1,606.00	100%	\$ 1,606.00	\$ 1,606.00	100-00-43630-000-000
Local Trans Aid Grant	\$ 131,387.00	102%	\$ 128,811.00	\$ 86,948.00	100-00-43430-000-000
Personal Property Aid	\$ 4,595.00	100%	\$ 4,595.00	\$ 4,595.00	100-00-43660-000-000
Recycling Grant	\$ 6,700.00	100%	\$ 6,700.00	\$ 6,685.00	100-00-43440-000-000
State Shared Revenues	\$ 265,108.00	135%	\$ 196,839.00	\$ 29,526.00	100-00-43410-000-000
Video Service Fee	\$ 5,059.00	100%	\$ 5,059.00	\$ 5,059.00	100-00-43650-000-000
<b>TOTAL INTGOV REV</b>	<b>\$ 414,455.00</b>	<b>121%</b>	<b>\$ 343,610.00</b>	<b>\$ 134,419.00</b>	
LICENSES & PERMITS	2024	% Change	2023	2023- 9mo	
Franchise Fees	\$ 20,000.00	100%	\$ 20,000.00	\$ 15,225.00	100-00-44900-000-000
Cigarette Licenses	\$ 50.00	100%	\$ 50.00	\$ 50.00	100-00-44412-000-000
Construction & Building	\$ 40,000.00	100%	\$ 40,000.00	\$ 20,878.00	100-00-44300-000-000
Dog Licenses	\$ 500.00	100%	\$ 500.00	\$ 535.00	100-00-44220-000-000
Driveway	\$ 100.00	100%	\$ 100.00	\$ 120.00	100-00-44320-000-000
Erosion Control	\$ 500.00	50%	\$ 1,000.00	\$ -	100-00-44310-000-000
Liquor	\$ 2,000.00	100%	\$ 2,000.00	\$ 2,919.00	100-00-44110-000-000
Operator	\$ 1,000.00	100%	\$ 1,000.00	\$ 775.00	100-00-44111-000-000
Other/Misc	\$ -	N/A	\$ -	\$ 44.00	100-00-44120-000-000
Sign	\$ 100.00	200%	\$ 50.00	\$ 299.00	100-00-44410-000-000
Zoning Fees	\$ 500.00	100%	\$ 500.00	\$ 600.00	100-00-44400-000-000
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$ 64,750.00</b>	<b>99%</b>	<b>\$ 65,200.00</b>	<b>\$ 41,445.00</b>	
FINES, FORFEITURES, & PENALTIES	2024	% Change	2023	2023- 9mo	
Charges for Services	\$ 1,000.00	100%	\$ 1,000.00	\$ 297.00	100-00-45150-000-000
Fines & Forfeitures	\$ 4,000.00	100%	\$ 4,000.00	\$ 2,908.00	100-00-45110-000-000
<b>TOTAL FINES &amp; CHARGES</b>	<b>\$ 5,000.00</b>	<b>100%</b>	<b>\$ 5,000.00</b>	<b>\$ 3,205.00</b>	

MISCELLANEOUS	2024	% Change	2023	2023- 9mo	
Interest	\$ 60,000.00	80%	\$ 75,000.00	\$ 75,890.00	100-00-48100-000-000
Park , Hall, and Fire Rental Fee	\$ 500.00	500%	\$ 100.00	\$ 135.00	100-00-48211-000-000
Sales of Equip/Property	\$ 5,000.00	N/A	\$ -	\$ 11,200.00	100-00-48320-000-000
Donations/Gifts	\$ -	N/A	\$ -	\$ 6,527.00	100-00-48500-000-000
Parks Impact Fee	\$ 3,200.00	76%	\$ 4,200.00	\$ 6,575.00	100-00-48620-000-000
Insurance Dividends	\$ 1,000.00	100%	\$ 1,000.00	\$ -	100-00-48610-000-000
Town Reimbursement	\$ 40,000.00	143%	\$ 28,000.00	\$ 32,989.00	100-00-47310-000-000
Misc Income	\$ 30,000.00	77%	\$ 39,000.00	\$ 23,091.00	100-00-48600-000-000
<b>TOTAL MISC</b>	<b>\$ 139,700.00</b>	<b>95%</b>	<b>\$ 147,300.00</b>	<b>\$ 156,407.00</b>	
<b>TOTAL GENERAL FUND</b>	<b>\$ 1,576,877.00</b>	<b>107%</b>	<b>\$ 1,479,623.00</b>	<b>\$ 1,291,572.00</b>	

EXPENSE - General Fund - FUND 100						
EXPENSES						
PAYROLL & CONTRACTORS	2024	% Change	2023	2023- 9mo	ACCOUNT NUMBER	
Assessor	\$ 29,651.00	395%	\$ 7,500.00	\$ 8,216.00	100-00-51530-210-000	
Attorney Fees	\$ 11,000.00	138%	\$ 8,000.00	\$ 10,702.00	100-00-51300-210-000	
DPW Director (\$39,220) & Crew (\$122,298)	\$ 161,518.00	100%	\$ 161,401.00	\$ 135,359.00	100-00-51437-000-000	
Fredonia Gov Wages	\$ 2,423.00	75%	\$ 3,228.00	\$ 1,829.00	100-00-51610-120-000	1%
Fredonia Gov Wages - SS/Med	\$ 184.00	74%	\$ 247.00	\$ 135.00	100-00-51610-150-000	
Marshal Cleaning	\$ -	0%	\$ 830.00	\$ 415.00	100-00-52110-120-000	
Marshal Cleaning - SS/Med	\$ -	0%	\$ 66.00	\$ 31.00	100-00-52110-150-000	
FD Cleaning	\$ 808.00	67%	\$ 1,200.00	\$ 672.00	100-00-52200-120-000	1%
FD Cleaning - SS/Med	\$ 61.00	66%	\$ 92.00	\$ 56.00	100-00-52200-150-000	
Hwy Equipment Wages	\$ 4,846.00	82%	\$ 5,940.00	\$ 3,955.00	100-00-53240-120-000	3%
Hwy Equipment Wages - SS/Med	\$ 368.00	81%	\$ 454.00	\$ 291.00	100-00-53240-150-000	
Bldgs & Grounds Wages	\$ 37,149.00	82%	\$ 45,192.00	\$ 31,180.00	100-00-53270-120-000	23%
Bldgs & Grounds Wages - SS/Med	\$ 2,823.00	82%	\$ 3,457.00	\$ 2,383.00	100-00-53270-130-000	
Streets Wages	\$ 54,916.00	119%	\$ 46,004.00	\$ 45,851.00	100-00-53300-120-000	34%
Streets Wages - SS/Med	\$ 4,174.00	118%	\$ 3,539.00	\$ 3,639.00	100-00-53300-150-000	
Snow Wages	\$ 11,306.00	58%	\$ 19,368.00	\$ 9,736.00	100-00-53310-120-000	7%
Snow Wages - SS/Med	\$ 859.00	58%	\$ 1,482.00	\$ 808.00	100-00-53310-150-000	
Storm Sewer Wages	\$ 3,230.00	100%	\$ 3,228.00	\$ 2,801.00	100-00-53440-120-000	2%
Storm Sewer Wages -SS/Med	\$ 245.00	99%	\$ 247.00	\$ 210.00	100-00-53440-150-000	
Recycling Wages	\$ 808.00	25%	\$ 3,228.00	\$ 385.00	100-00-53621-120-000	1%
Recycling Wages - SS/Med	\$ 61.00	25%	\$ 247.00	\$ 28.00	100-00-53621-150-000	
Compost Wages	\$ 808.00	50%	\$ 1,614.00	\$ 588.00	100-00-53622-120-000	1%
Compost Wages - SS/Med	\$ 61.00	50%	\$ 123.00	\$ 44.00	100-00-53622-150-000	
Branch Chipping Wages	\$ 4,846.00	60%	\$ 8,070.00	\$ 4,538.00	100-00-53623-120-000	3%
Branch Chipping Wages - SS/Med	\$ 368.00	60%	\$ 617.00	\$ 334.00	100-00-53623-150-000	
Parks Wages	\$ 37,149.00	170%	\$ 21,824.00	\$ 31,066.00	100-00-55200-120-000	23%
Parks Wages - SS/Med	\$ 2,823.00	168%	\$ 1,679.00	\$ 2,312.00	100-00-55200-150-000	
Forestry Wages	\$ 3,230.00	81%	\$ 4,000.00	\$ 2,343.00	100-00-55201-120-000	2%
Forestry Wages - SS/Med	\$ 245.00	80%	\$ 308.00	\$ 174.00	100-00-55201-150-000	
Election Inspectors	\$ 4,520.00	323%	\$ 1,400.00	\$ 1,374.00	100-00-51440-120-000	
Engineering Services	\$ 5,000.00	125%	\$ 4,000.00	\$ 2,471.00	100-00-51310-210-000	

Gen Fund Health Insurance	\$ 87,391.00	157%	\$ 55,700.00	\$ 97,462.00	100-00-51960-000-000
Inspection	\$ 6,000.00	100%	\$ 6,000.00	\$ 2,340.00	100-00-52400-120-000
Inspection Med/SS	\$ 300.00	N/A	\$ -	\$ 179.00	100-00-52400-150-000
Admin/Clerk/Treasurer Life Insurance	\$ 3,000.00	100%	\$ 3,000.00	\$ 2,339.00	100-00-51940-000-000
Police Wages	\$ 86,160.00	103%	\$ 84,000.00	\$ 60,579.00	100-00-52100-120-000
Police Med/SS	\$ 6,548.00	102%	\$ 6,426.00	\$ 4,788.00	100-00-52100-150-000
Admin/Clerk/Treasurer Wages	\$ 163,664.00	102%	\$ 160,554.00	\$ 122,424.00	100-00-51420-120-000
Admin/Clerk/Treasurer SS/Med	\$ 12,438.00	101%	\$ 12,283.00	\$ 9,170.00	100-00-51420-150-000
Village President Wages	\$ 4,000.00	100%	\$ 4,000.00	\$ 2,710.00	100-00-51410-120-000
Village President SS/Med	\$ 304.00	87%	\$ 350.00	\$ 207.00	100-00-51410-150-000
Village Board Wages	\$ 19,400.00	121%	\$ 16,000.00	\$ 4,025.00	100-00-51100-120-000
Village Board SS/Med	\$ 1,474.00	101%	\$ 1,460.00	\$ 308.00	100-00-51100-150-000
Workers Comp	\$ 31,796.00	100%	\$ 31,796.00	\$ 32,184.00	100-00-51931-000-000
WRS	\$ 19,629.00	89%	\$ 22,165.00	\$ 22,582.00	100-00-51980-000-000
<b>TOTAL PAYROLL &amp; CONTRACTORS</b>	<b>\$ 666,066.00</b>	<b>111%</b>	<b>\$ 600,918.00</b>	<b>\$ 529,864.00</b>	
<b>GENERAL GOVERNMENT</b>	<b>2024</b>	<b>% Change</b>	<b>2023</b>	<b>2023- 9mo</b>	<b>ACCOUNT NUMBER</b>
Village Board Expenses	\$ 5,000.00	100%	\$ 5,000.00	\$ 4,193.00	100-00-51100-390-000
Office Supplies	\$ 18,000.00	450%	\$ 4,000.00	\$ 3,312.00	100-00-51420-310-000
Assoc, Dues and Conv	\$ 4,000.00	100%	\$ 4,000.00	\$ 2,750.00	100-00-51100-320-000
Publications	\$ 800.00	N/A	\$ -	\$ 577.00	100-00-51420-320-000
Election Expenses	\$ 7,000.00	350%	\$ 2,000.00	\$ 1,396.00	100-00-51440-390-000
Technology Equipment	\$ 8,800.00	880%	\$ 1,000.00	\$ 943.00	100-00-51600-400-000
Audit & Bookkeeping	\$ 20,000.00	91%	\$ 22,000.00	\$ 21,481.00	100-00-51420-125-000
Hall Electric	\$ 5,500.00	79%	\$ 7,000.00	\$ 3,764.00	100-00-51600-220-000
Hall Gas	\$ 1,400.00	117%	\$ 1,200.00	\$ 739.00	100-00-51600-223-000
Hall Maintenance	\$ 6,000.00	120%	\$ 5,000.00	\$ 10,050.00	100-00-51600-350-000
Hall Phone	\$ 1,500.00	75%	\$ 2,000.00	\$ 1,650.00	100-00-51600-221-000
Hall Water/Sewer	\$ 1,600.00	100%	\$ 1,600.00	\$ 393.00	100-00-51600-222-000
Hall Supplies/Expenses	\$ 1,000.00	50%	\$ 2,000.00	\$ 887.00	100-00-51600-390-000
Municipal Insurance	\$ 60,000.00	94%	\$ 64,000.00	\$ 60,358.00	100-00-51930-000-000
Economic Development/Marketing	\$ 10,000.00	N/A	\$ -	\$ 5,375.00	100-00-56700-000-000
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 150,600.00</b>	<b>125%</b>	<b>\$ 120,800.00</b>	<b>\$ 117,868.00</b>	



<b>MARSHALS OFFICE</b>	<b>2024</b>	<b>% Change</b>	<b>2023</b>	<b>2023- 9mo</b>	<b>ACCOUNT NUMBER</b>
Electric	\$ 700.00	100%	\$ 700.00	\$ -	100-00-52100-220-000
Office Supplies	\$ 8,000.00	100%	\$ 8,000.00	\$ 5,910.00	100-00-52100-310-000
Water/Sewer	\$ 500.00	100%	\$ 500.00	\$ 234.00	100-00-52100-222-000
Gas	\$ 1,300.00	100%	\$ 1,300.00	\$ 851.00	100-00-52100-223-000
Marshals Repair/Maintenance	\$ 5,000.00	143%	\$ 3,500.00	\$ 3,866.00	100-00-52100-350-000
Marshals Supplies/Expenses	\$ 2,500.00	100%	\$ 2,500.00	\$ 2,938.00	100-00-52100-390-000
Training/Uniforms	\$ 1,500.00	150%	\$ 1,000.00	\$ 626.00	100-00-52100-130-000
<b>TOTAL MARSHALS OFFICE</b>	<b>\$ 19,500.00</b>	<b>111%</b>	<b>\$ 17,500.00</b>	<b>\$ 14,425.00</b>	
<b>PUBLIC WORKS</b>	<b>2024</b>	<b>% Change</b>	<b>2023</b>	<b>2023- 9mo</b>	<b>ACCOUNT NUMBER</b>
Equipment Maintenance	\$ 30,000.00	123%	\$ 24,300.00	\$ 25,604.00	100-00-53240-350-000
Clothing Allowance	\$ 1,750.00	58%	\$ 3,000.00	\$ 5,579.00	100-00-53270-130-000
Water/Sewer	\$ 1,600.00	107%	\$ 1,500.00	\$ 919.00	100-00-53270-222-000
Gas	\$ 6,500.00	108%	\$ 6,000.00	\$ 3,212.00	100-00-53270-223-000
Electric	\$ 2,750.00	110%	\$ 2,500.00	\$ 1,717.00	100-00-53270-220-000
Phone	\$ 3,130.00	313%	\$ 1,000.00	\$ 1,693.00	100-00-53270-221-000
Shop Maintenance	\$ 4,000.00	133%	\$ 3,000.00	\$ 2,527.00	100-00-53270-350-000
Street Maintenance	\$ 50,000.00	500%	\$ 10,000.00	\$ 5,789.00	100-00-53300-350-000
PW Fuel	\$ 10,000.00	500%	\$ 2,000.00	\$ 2,393.00	100-00-53240-351-000
Snow Salt	\$ 14,000.00	106%	\$ 13,162.00	\$ 10,233.00	100-00-53310-390-000
Street Lighting	\$ 62,000.00	103%	\$ 60,000.00	\$ 37,164.00	100-00-53420-220-000
Storm Sewer Expenses	\$ 5,000.00	250%	\$ 2,000.00	\$ 2,000.00	100-00-53440-390-000
Garbage Contract	\$ 87,306.00	104%	\$ 84,000.00	\$ 57,865.00	100-00-53620-290-000
Recycling Contract	\$ 27,040.00	104%	\$ 26,000.00	\$ 17,639.00	100-00-53621-290-000
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 305,076.00</b>	<b>128%</b>	<b>\$ 238,462.00</b>	<b>\$ 174,334.00</b>	
<b>PARKS</b>	<b>2024</b>	<b>% Change</b>	<b>2023</b>	<b>2023- 9mo</b>	<b>ACCOUNT NUMBER</b>
Water/Sewer	\$ 1,000.00	100%	\$ 1,000.00	\$ 439.00	100-00-55200-222-000
Electric	\$ 5,000.00	167%	\$ 3,000.00	\$ 3,141.00	100-00-55200-220-000
Park Maintenance	\$ 20,000.00	167%	\$ 12,000.00	\$ 16,318.00	100-00-55200-350-000
Village Events	\$ 10,000.00	250%	\$ 4,000.00	\$ 3,773.00	100-00-55210-000-000
<b>TOTAL PARKS</b>	<b>\$ 26,000.00</b>	<b>163%</b>	<b>\$ 16,000.00</b>	<b>\$ 23,671.00</b>	

	2024	% Change	2023	2023- 9mo	ACCOUNT NUMBER
2023 CAPITAL PROJECTS	\$ 75,000.00	64%	\$ 117,000.00	\$ 141,608.00	100-00-59250-000-000
FIRE DEPT STIPEND	\$ 120,000.00	80%	\$ 149,965.00	\$ -	100-00-59300-000-000
HYDRANT RENTAL TO WATER	\$ 164,635.00	108%	\$ 152,440.00	\$ 76,220.00	100-00-52210-000-000
CONTINGENCY	\$ 50,000.00	80%	\$ 62,635.00	\$ 62,635.00	100-00-59220-000-000
TOTAL GENERAL GOVERNMENT	\$ 1,576,877.00	107%	\$ 1,475,720.00	\$ 1,140,625.00	

General Fund P - L	\$ -
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\$ 3,903.00	\$ 150,947.00
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Project Description	Department	Cost	Funds Allocated	2024 - Borrowed	2024 - Cash
Splash Pad	Parks	\$ 100,000.00	Capital Fund		\$100,000.00*
Meadowbrook/Wheeler Culvert	PW	\$ 150,000.00	Capital Fund	\$ 75,000.00	\$75,000.00*
Skidsteer	PW	\$ 60,000.00	Capital Fund	\$ 60,000.00	
Ford 2014 DPW Squad - Replace w/ Pickup	PW	\$ 45,000.00	Capital Fund	\$ 45,000.00	
Highland St - Street	PW	\$ 499,100.00	Capital Fund	\$ 499,100.00	
Highland St - Water	Water	\$ 438,000.00	Water	\$ 438,000.00	
Highland St - Sewer	Sewer	\$ 238,700.00	Sewer	\$ 238,700.00	
Cameras - FD, Hall, DPW, Marshal	ALL	\$ 15,000.00	Multiple		\$ 15,000.00
Highland Dr Sidewalk	PW	\$ 10,500.00	Capital Fund		\$ (10,500.00)
Boardroom Microphones	Village Hall	\$ 10,000.00	Capital Fund		\$ 10,000.00
Zero Turn mower 72" Ferris	Parks	\$ 28,000.00	Capital Fund		\$ 28,000.00
Village Computer Updates +1 Laptop	Village Hall	\$ 12,000.00	Capital Fund		\$ 12,000.00
Welcome Signs	Village Hall	\$ 10,000.00	Capital Fund		\$ 10,000.00
Park Tables x6 + Garbage	Parks	\$ 10,000.00	Parks		\$ (10,000.00)

\$ 1,355,800.00 \$ 75,000.00

GEN BORROWED \$ 689,600.00  
 GEN CASH \$ 54,500.00  
 WATER BORROWED \$ 438,000.00  
 SEWER BORROWED \$ 238,700.00

INCOME - Capital Projects - FUND 110					
Capital Projects	2024	% Change	2023	2023 -9mo	Account Number
Local Tax Cap Projects	\$ 75,000.00	64%	\$ 117,000.00	\$ 117,000.00	110-00-41110-000-000
Transfer from Reserve Acct	\$ 175,000.00	175%	\$ 100,000.00	\$ 100,000.00	110-00-49215-000-000
Proceeds from Long Term Debt	\$ 1,127,600.00	N/A	\$ -	\$ -	110-00-49100-000-000
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 1,377,600.00</b>	<b>635%</b>	<b>\$ 217,000.00</b>	<b>\$ 217,000.00</b>	

EXPENSE - Capital Projects - FUND 110					
CAPITAL PROJECTS	2024	% Change	2023	2023 -9mo	Account Number
Village Board Equipment	\$ 10,000.00	N/A	\$ -	\$ -	110-00-51100-810-000
Village Hall Equipment	\$ 12,000.00	N/A	\$ -	\$ -	110-00-51600-810-000
Bldgs & Grounds Improvements	\$ 15,000.00	N/A	\$ -	\$ -	110-00-53270-820-000
Highway Equipment & Machines	\$ 105,000.00	350%	\$ 30,000.00	\$ -	110-00-53240-810-000
Street & Hwy Cptl Improvements	\$ 509,600.00	N/A	\$ -	\$ -	110-00-53300-820-000
Storm Sewer Cap Improvements	\$ 150,000.00	200%	\$ 75,000.00	\$ 3,692.00	110-00-53440-820-000
Parks Equipment	\$ 28,000.00	233%	\$ 12,000.00	\$ 11,615.00	110-00-55200-810-000
Parks Capital Improvements	\$ 110,000.00	110%	\$ 100,000.00	\$ -	110-00-55200-820-000
Transfr to Water - Capital Proj	\$ 438,000.00	#DIV/0!	\$ -	\$ -	110-00-59923-000-000
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 1,377,600.00</b>	<b>635%</b>	<b>\$ 217,000.00</b>	<b>\$ 15,307.00</b>	

CAPITAL DEPT P - L \$ -

INCOME - Debt Service - FUND 300					
Debt Service	2024	% Change	2023	2023- 9mo	Account Number
Revenues - Local Tax Levy	\$ 255,652.00	100%	\$ 255,652.00	\$ 251,393.00	300-00-41110-000-000
<b>TOTAL DEBT SERVICE</b>	<b>\$ 255,652.00</b>	<b>100%</b>	<b>\$ 255,652.00</b>	<b>\$ 251,393.00</b>	

EXPENSE - Debt Service - FUND 300					
DEBT SERVICE	2024	% Change	2023	2023- 9mo	Account Number
Principal on Debt	\$ 194,871.00	100%	\$ 194,871.00	\$ 64,832.00	300-00-58100-610-000
Interest on Debt	\$ 60,781.00	100%	\$ 60,781.00	\$ 34,772.00	300-00-58200-620-000
<b>TOTAL DEBT SERVICE</b>	<b>\$ 255,652.00</b>	<b>100%</b>	<b>\$ 255,652.00</b>	<b>\$ 99,604.00</b>	

DEBT SERVICE P - L	\$ -
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**Port Washington State Bank**  
**Purpose:** Fredonia Ave Reconstruction  
**Original Amount:** \$800,000  
**On:** 2/19/2016 **Rate:** 3.25% **Term:** 10 Years  
**Fund Billed to:** Fund 300 - General Debt Fund

DATE	Principal	Interest	Payment
1/1/2016	\$ 51,143.74	\$ 19,365.26	\$ 70,509.00
1/1/2017	\$ 70,200.83	\$ 23,811.17	\$ 94,012.00
1/1/2018	\$ 72,542.79	\$ 21,469.21	\$ 94,012.00
1/1/2019	\$ 74,962.88	\$ 19,049.12	\$ 94,012.00
1/1/2020	\$ 77,416.70	\$ 16,595.30	\$ 94,012.00
1/1/2021	\$ 80,046.36	\$ 13,965.64	\$ 94,012.00
1/1/2022	\$ 82,716.77	\$ 11,295.23	\$ 94,012.00
1/1/2023	\$ 85,476.27	\$ 8,535.73	\$ 94,012.00
1/1/2024	\$ 88,310.97	\$ 5,701.03	\$ 94,012.00
1/1/2025	\$ 91,273.95	\$ 2,738.05	\$ 94,012.00
1/1/2026	\$ 25,908.74	\$ 215.19	\$ 26,123.93
<b>TOTAL</b>	<b>\$ 453,733.06</b>	<b>\$ 42,450.87</b>	<b>\$ 496,183.93</b>

**Associated Bank**  
**Purpose:** Fire Department Construction & Sludge Storage  
**Original Amount:** \$4,080,000  
**On:** 2018 **Rate:** 3% **Term:** 30 Years  
**Fund Billed to:** Split Between Fund 300 & 660

DATE	General Fund Debt			Sewer Fund Debt			TOTAL	
	Principal	Interest	Payment	Principal	Interest	Payment	PRINCIPAL	INTEREST
1/1/2018	\$ 54,720.00	\$ 64,831.21	\$ 119,551.21	\$ 40,280.00	\$ 47,722.97	\$ 88,002.97	\$ 95,000.00	\$ 112,554.18
1/1/2019	\$ 74,880.00	\$ 67,550.42	\$ 142,430.42	\$ 55,120.00	\$ 49,724.60	\$ 104,844.60	\$ 130,000.00	\$ 117,275.02
1/1/2020	\$ 95,040.00	\$ 66,052.82	\$ 161,092.82	\$ 69,960.00	\$ 48,622.20	\$ 118,582.20	\$ 165,000.00	\$ 114,675.02
1/1/2021	\$ 97,920.00	\$ 64,152.02	\$ 162,072.02	\$ 72,080.00	\$ 47,223.00	\$ 119,303.00	\$ 170,000.00	\$ 111,375.02
1/1/2022	\$ 100,800.00	\$ 61,214.42	\$ 162,014.42	\$ 74,200.00	\$ 45,060.60	\$ 119,260.60	\$ 175,000.00	\$ 106,275.02
1/1/2023	\$ 103,680.00	\$ 58,190.42	\$ 161,870.42	\$ 76,320.00	\$ 42,834.60	\$ 119,154.60	\$ 180,000.00	\$ 101,025.02
1/1/2024	\$ 106,560.00	\$ 55,080.02	\$ 161,640.02	\$ 78,440.00	\$ 40,545.00	\$ 118,985.00	\$ 185,000.00	\$ 95,625.02
1/1/2025	\$ 109,440.00	\$ 51,883.22	\$ 161,323.22	\$ 80,560.00	\$ 38,191.80	\$ 118,751.80	\$ 190,000.00	\$ 90,075.02
1/1/2026	\$ 112,320.00	\$ 48,600.02	\$ 160,920.02	\$ 82,680.00	\$ 35,775.00	\$ 118,455.00	\$ 195,000.00	\$ 84,375.02
1/1/2027	\$ 115,200.00	\$ 45,230.42	\$ 160,430.42	\$ 84,800.00	\$ 33,294.60	\$ 118,094.60	\$ 200,000.00	\$ 78,525.02
1/1/2028	\$ 120,960.00	\$ 41,774.42	\$ 162,734.42	\$ 89,040.00	\$ 30,750.60	\$ 119,790.60	\$ 210,000.00	\$ 72,525.02
1/1/2029	\$ 123,840.00	\$ 38,145.62	\$ 161,985.62	\$ 91,160.00	\$ 28,079.40	\$ 119,239.40	\$ 215,000.00	\$ 66,225.02
1/1/2030	\$ 126,720.00	\$ 34,430.59	\$ 161,150.59	\$ 93,280.00	\$ 25,344.73	\$ 118,624.73	\$ 220,000.00	\$ 59,775.32
1/1/2031	\$ 132,480.00	\$ 30,628.82	\$ 163,108.82	\$ 97,520.00	\$ 22,546.20	\$ 120,066.20	\$ 230,000.00	\$ 53,175.02
1/1/2032	\$ 135,360.00	\$ 26,654.42	\$ 162,014.42	\$ 99,640.00	\$ 19,620.60	\$ 119,260.60	\$ 235,000.00	\$ 46,275.02
1/1/2033	\$ 141,120.00	\$ 22,593.62	\$ 163,713.62	\$ 103,880.00	\$ 16,631.40	\$ 120,511.40	\$ 245,000.00	\$ 39,225.02
1/1/2034	\$ 141,120.00	\$ 18,360.02	\$ 159,480.02	\$ 103,880.00	\$ 13,515.00	\$ 117,395.00	\$ 245,000.00	\$ 31,875.02
1/1/2035	\$ 146,880.00	\$ 14,126.42	\$ 161,006.42	\$ 108,120.00	\$ 10,398.60	\$ 118,518.60	\$ 255,000.00	\$ 24,525.02
1/1/2036	\$ 152,640.00	\$ 9,720.02	\$ 162,360.02	\$ 112,360.00	\$ 7,155.00	\$ 119,515.00	\$ 265,000.00	\$ 16,875.02
1/1/2037	\$ 158,320.00	\$ 4,950.00	\$ 163,270.00	\$ 116,680.00	\$ 3,643.76	\$ 120,323.76	\$ 275,000.00	\$ 8,593.76
<b>TOTAL</b>	<b>\$ 2,350,000.00</b>	<b>\$ 824,168.94</b>	<b>\$ 3,174,168.94</b>	<b>\$ 1,730,000.00</b>	<b>\$ 606,679.66</b>	<b>\$ 2,336,679.66</b>	<b>\$ 4,080,000.00</b>	<b>\$ 1,430,848.60</b>

INCOME - Fire Dept - FUND 350					
FIRE DEPT	2024	% Change	2023	2023- 9mo	Account Number
Ambulance Income - Fees	\$ 265,903.00	131%	\$ 203,500.00	\$ 129,556.00	350-00-49160-000-000
Ambulance Income - Misc	\$ -	N/A	\$ -	\$ 13,095.00	350-00-49170-000-000
Gifts & Donations	\$ -	N/A	\$ -	\$ 4,763.00	350-00-48500-000-000
Fire 2% Dues	\$ 7,800.00	100%	\$ 7,800.00	\$ 9,266.00	350-00-43420-000-000
Transfer In from Gen Fund	\$ 120,000.00	78%	\$ 154,665.00	\$ -	350-00-49200-000-000
Interest	\$ 200.00	2000%	\$ 10.00	\$ 138.00	350-00-48100-000-000
Misc Revenues	\$ -	N/A	\$ -	\$ -	350-00-48000-000-000
OZ County Grant Funds	\$ 259,000.00	199%	\$ 130,000.00	\$ 241,793.00	351-00-43420-000-000
Saukville Contract	\$ 24,000.00	100%	\$ 24,000.00	\$ 24,000.00	350-00-46210-000-000
Town of Belgium Contract	\$ 4,800.00	128%	\$ 3,750.00	\$ -	350-00-49150-000-000
Village of Belgium Contract	\$ 21,600.00	120%	\$ 18,000.00	\$ 10,800.00	350-00-49155-000-000
Waubeka Contract	\$ 7,222.00	105%	\$ 6,900.00	\$ 3,558.00	350-00-46200-000-000
<b>TOTAL FIRE DEPT</b>	<b>\$ 710,525.00</b>	<b>130%</b>	<b>\$ 548,625.00</b>	<b>\$ 436,969.00</b>	

EXPENSE - Fire - FUND 350					
FIRE DEPARTMENT	2024	% Change	2023	2023- 6mo	Account Number
Ambulance Fuel	\$ 1,000.00	100%	\$ 1,000.00	\$ 1,057.00	350-00-52280-812-000
Ambulance Salaries	\$ 35,000.00	54%	\$ 64,464.00	\$ -	350-00-52280-804-000
Ambulance Supplies	\$ 30,000.00	107%	\$ 28,000.00	\$ 21,049.00	350-00-52280-809-000
Ambulance Utilities	\$ 5,500.00	138%	\$ 4,000.00	\$ 3,027.00	350-00-52280-801-000
Ambulance Office Supplies	\$ 2,000.00	100%	\$ 2,000.00	\$ 1,252.00	350-00-52280-802-000
Ambulance Billing Service	\$ 30,000.00	N/A	\$ -	\$ 26,736.00	350-00-52280-805-000
Building Maintenance	\$ 2,500.00	83%	\$ 3,000.00	\$ 10,825.00	350-00-52220-207-000
Chief Salary	\$ 17,680.00	200%	\$ 8,840.00	\$ 4,420.00	350-00-52240-403-000
Electric	\$ 10,000.00	87%	\$ 11,500.00	\$ 5,471.00	350-00-52230-302-400
Equip Repair/Maintenance	\$ 23,000.00	115%	\$ 20,000.00	\$ 12,857.00	350-00-52220-203-000
Food/Drink	\$ -	0%	\$ 2,750.00	\$ 2,263.00	350-00-52260-601-000
Fuel	\$ 2,500.00	83%	\$ 3,000.00	\$ 3,070.00	350-00-52230-302-000
Gas	\$ 5,500.00	110%	\$ 5,000.00	\$ 2,844.00	350-00-52230-302-100
AEMT Salaries	\$ 55,000.00	106%	\$ 52,000.00	\$ 38,330.00	350-00-52241-120-000
AEMT SS/Med	\$ 4,180.00	105%	\$ 3,978.00	\$ 2,609.00	350-00-52241-150-000
General Salaries	\$ 45,000.00	94%	\$ 48,000.00	\$ -	350-00-52230-304-000
Inspection Wages	\$ 2,000.00	36%	\$ 5,500.00	\$ 1,446.00	350-00-52240-401-000
Inspection Supplies	\$ 5,000.00	143%	\$ 3,500.00	\$ -	350-00-52240-401-000
AEMT Insurance	\$ 26,458.00	114%	\$ 23,209.00	\$ 21,584.00	350-00-52280-803-000
Miscellaneous	\$ 1,000.00	100%	\$ 1,000.00	\$ 3,253.00	350-00-52230-306-000
Donations	\$ -	0%	\$ 3,500.00	\$ 3,455.00	350-00-52260-604-000
Non-Capital Small Equipment	\$ 14,000.00	92%	\$ 15,150.00	\$ 11,045.00	350-00-52230-309-000
Office Supplies	\$ 1,500.00	125%	\$ 1,200.00	\$ 6,547.00	350-00-52230-303-000
AEMT WRS	\$ 3,795.00	107%	\$ 3,536.00	\$ 4,457.00	350-00-52280-803-500
Pumper Truck Lease	\$ 68,300.00	100%	\$ 68,300.00	\$ -	350-00-52270-701-000
Fire Fund SS/Med	\$ 7,652.00	176%	\$ 4,348.00	\$ 445.30	350-00-52240-403-100
Training - Supplies	\$ 1,000.00	100%	\$ 1,000.00	\$ -	350-00-52250-503-000
Training/Education	\$ 8,000.00	91%	\$ 8,750.00	\$ 3,544.00	350-00-52250-501-000
Uniforms	\$ 17,000.00	213%	\$ 8,000.00	\$ 365.00	350-00-52230-303-500
Water/Sewer	\$ 1,500.00	107%	\$ 1,400.00	\$ 1,035.00	350-00-52230-302-300
LOSA	\$ 15,000.00	100%	\$ 15,000.00	\$ 1,576.00	350-00-52230-308-000
Para - Health Ins	\$ 55,000.00	N/A	\$ -	\$ 2,637.00	351-00-52300-000-000
Para - Wages	\$ 178,750.00	678%	\$ 26,350.00	\$ 18,138.00	351-00-52300-120-000
Para - SS/Med	\$ 13,585.00	715%	\$ 1,900.00	\$ 1,356.00	351-00-52300-150-000
Medical Supplies	\$ 10,000.00	67%	\$ 15,000.00	\$ 10,461.00	351-00-52300-301-000
Para Misc	\$ 2,500.00	50%	\$ 5,000.00	\$ 1,845.00	351-00-52300-306-000
Para - WRS	\$ 9,625.00	550%	\$ 1,750.00	\$ 799.00	351-00-52300-803-500
Paramedic Capital	\$ -	0%	\$ 35,000.00	\$ 34,315.00	351-00-52300-813-000
Paramedic Vehicle Capital	\$ -	0%	\$ 45,000.00	\$ 35,948.00	351-00-58100-901-000
<b>TOTAL FIRE DEPT</b>	<b>\$ 710,525.00</b>	<b>169%</b>	<b>\$ 420,925.00</b>	<b>\$ 300,061.30</b>	

FIRE DEPT P - L	\$ -
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INCOME - TID #3 - FUND 400					
Capital Projects	2024	% Change	2023	2023 -9mo	Account Number
Revenues - Local Tax Levy	\$ 104,904.00	763%	\$ 13,749.00	\$ 13,012.00	400-00-41110-000-000
Lot Sales	\$ 90,000.00	N/A	\$ -	\$ -	400-00-48309-000-000
Proceeds from Long Term Debt	\$ 3,575,000.00	N/A	\$ -	\$ -	400-00-49100-000-000
Interest on Investments	\$ 20,000.00	N/A	\$ 5,000.00	\$ -	400-00-48110-000-000
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 3,769,904.00</b>	<b>27419%</b>	<b>\$ 13,749.00</b>	<b>\$ 13,012.00</b>	

EXPENSE - TID #3 - FUND 400					
CAPITAL PROJECTS	2024	% Change	2023	2023 -9mo	Account Number
Special Accounting & Auditing	\$ 2,000.00	200%	\$ 1,000.00	\$ 1,500.00	400-00-51510-210-000
Hwy & Street Engineering	\$ 161,000.00	N/A	\$ -	\$ 47,749.00	400-00-53100-210-000
Capital Improvement Streets	\$ 3,399,000.00	N/A	\$ -	\$ -	400-00-53300-820-000
Principial on Long Term Debt	\$ 59,355.00	120%	\$ 49,352.00	\$ 49,352.00	400-00-58100-810-000
Interest on Long Term Debt	\$ 61,193.00	86%	\$ 71,196.00	\$ 71,196.00	400-00-58200-620-000
Paying Agent Fees	\$ 696.00	N/A	\$ -	\$ -	400-00-58210-000-000
Debt Discount Costs	\$ 44,688.00	N/A	\$ -	\$ -	400-00-58215-000-000
Debt Issuance Costs	\$ 58,133.00	N/A	\$ -	\$ -	400-00-58300-000-000
Supplies/Expenses Misc	\$ 28,000.00	233%	\$ 12,000.00	\$ 11,615.00	400-00-58500-000-000
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 3,814,065.00</b>	<b>2877%</b>	<b>\$ 132,548.00</b>	<b>\$ 132,163.00</b>	

<b>CAPITAL DEPT P - L</b>	<b>\$ (44,161.00)</b>
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EXPENSE - Water Utility - FUND 600					
WATER UTILITY	2024	% Change	2023	2023- 9mo	Account Number
Capital Projects (Water)	\$ 438,000.00	471%	\$ 93,000.00	\$ 128,451.00	600-00-53700-000-910
Chemicals	\$ 15,000.00	150%	\$ 10,000.00	\$ 12,592.00	600-00-53700-000-630
Debt - Interest	\$ 8,473.00	93%	\$ 9,138.00	\$ 4,734.00	600-00-58100-000-430
Debt - Principal	\$ 40,592.00	102%	\$ 39,933.00	\$ 39,933.00	600-00-58200-000-430
"Depreciation" Fund	\$ 71,919.00	N/A	\$ -	\$ -	600-00-53700-100-403
Tax Equivalent	\$ 60,000.00	100%	\$ 60,000.00	\$ 60,000.00	600-00-53700-000-409
Transfers Out	\$ -	N/A	\$ -	\$ -	600-00-59000-000-000
Grounds Maintenance	\$ 2,000.00	200%	\$ 1,000.00	\$ 1,172.00	600-00-53700-000-683
Misc	\$ 5,500.00	110%	\$ 5,000.00	\$ 5,493.00	600-00-53700-000-689
Regulatory Comm Expense	\$ 300.00	100%	\$ 300.00	\$ 142.00	600-00-53700-000-688
Repairs	\$ 60,000.00	120%	\$ 50,000.00	\$ 36,435.00	600-00-53700-000-650
Vehicle Maint & Expenses	\$ 2,000.00	133%	\$ 1,500.00	\$ 740.00	600-00-53700-000-660
Wages - Water Utility	\$ 65,495.00	83%	\$ 78,569.00	\$ 30,662.00	600-00-53700-000-600
Water Utility SS/Med	\$ 6,532.00	109%	\$ 6,011.00	\$ 3,158.00	600-00-53700-000-408
Power for Pumping	\$ 24,000.00	100%	\$ 24,000.00	\$ 14,146.00	600-00-53700-000-620
Supplies	\$ 8,000.00	114%	\$ 7,000.00	\$ 8,535.00	600-00-53700-000-640
Office Supplies	\$ 2,000.00	100%	\$ 2,000.00	\$ 1,504.00	600-00-53700-000-681
Contractual Services	\$ 25,000.00	125%	\$ 20,000.00	\$ 21,651.00	600-00-53700-000-682
Water Wages - Admin/C/T	\$ 20,458.00	106%	\$ 19,300.00	\$ 11,057.00	600-00-53700-000-680
Water- WRS	\$ 5,580.00	82%	\$ 6,800.00	\$ 8,508.00	600-00-53700-000-686
Water - Employee Insurance	\$ 27,821.00	89%	\$ 31,339.00	\$ 9,355.00	600-00-53700-000-684
<b>TOTAL WATER UTILITY</b>	<b>\$ 888,670.00</b>	<b>191%</b>	<b>\$ 464,890.00</b>	<b>\$ 398,268.00</b>	

<b>WATER UTILITY P-L</b>	\$ -		\$ (48,397.00)	\$ (81,510.00)
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INCOME - Water Utility - FUND 600					
WATER UTILITY	2024	% Change	2023	2023- 9mo	Account Number
Commercial	\$ 9,720.00	108%	\$ 9,000.00	\$ 8,502.00	600-00-46450-000-465
Industrial	\$ 37,800.00	108%	\$ 35,000.00	\$ 26,985.00	600-00-46450-000-466
Interest	\$ 500.00	100%	\$ 500.00	\$ -	600-00-48100-000-419
Intergov Transfer from Gen Fund	\$ -	N/A	\$ -	\$ -	600-00-59000-000-000
Misc Revenues	\$ 5,000.00	250%	\$ 2,000.00	\$ 4,762.00	600-00-46450-000-474
Multifamily Residential	\$ 16,200.00	108%	\$ 15,000.00	\$ 12,841.00	600-00-46450-000-462
Penalties	\$ 1,000.00	100%	\$ 1,000.00	\$ 563.00	600-00-46450-000-470
Public Authority	\$ 10,000.00	100%	\$ 10,000.00	\$ 4,915.00	600-00-46450-000-464
Hydrant Rental Income	\$ 164,635.00	108%	\$ 152,440.00	\$ 114,330.00	600-00-46450-000-463
Residential	\$ 178,200.00	108%	\$ 165,000.00	\$ 122,592.00	600-00-46450-000-461
Water Tower Rent	\$ 27,615.00	104%	\$ 26,553.00	\$ 21,268.00	600-00-48200-000-000
Transfer In (from CIP Fund)	\$ 438,000.00	N/A	\$ -	\$ -	600-00-49200-000-000
<b>TOTAL WATER</b>	<b>\$ 888,670.00</b>	<b>213%</b>	<b>\$ 416,493.00</b>	<b>\$ 316,758.00</b>	

EXPENSE - Laboratory - FUND 630					
LAB	2024	% Change	2023	2023- 9mo	Account Number
Lab Chemicals	\$ 4,000.00	N/A	\$ -	\$ 3,697.00	630-00-54100-000-630
Lab Supplies & Expenses	\$ 6,000.00	N/A	\$ -	\$ 13,595.00	630-00-54110-000-827
Lab Certifications	\$ 2,000.00	N/A	\$ -	\$ 5,105.00	630-00-54120-000-930
Lab Equipment	\$ 3,000.00	N/A	\$ -	\$ 25,548.00	630-00-54130-000-935
<b>TOTAL WATER UTILITY</b>	<b>\$ 15,000.00</b>	<b>N/A</b>	<b>\$ -</b>	<b>\$ 47,945.00</b>	

<b>LAB P-L</b>	<b>\$ 18,000.00</b>		<b>\$ -</b>	<b>\$ (10,064.00)</b>	
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EXPENSE - Laboratory - FUND 630					
LAB	2024	% Change	2023	2023- 9mo	Account Number
Misc Revenues	\$ -	N/A	\$ -	\$ -	600-00-46450-000-465
Municipal Revenues	\$ 20,000.00	N/A	\$ -	\$ 1,734.00	600-00-46450-000-466
Residential Revenues	\$ 1,000.00	N/A	\$ -	\$ -	600-00-48100-000-419
Commercial Revenues	\$ -	N/A	\$ -	\$ -	600-00-59000-000-000
Contractor Revenues	\$ -	N/A	\$ -	\$ -	600-00-46450-000-474
Village Utility Revenues	\$ 12,000.00	N/A	\$ -	\$ -	600-00-46450-000-462
Transfer In	\$ -	N/A	\$ -	\$ 36,147.00	600-00-46450-000-470
<b>TOTAL WATER</b>	<b>\$ 33,000.00</b>	<b>N/A</b>	<b>\$ -</b>	<b>\$ 37,881.00</b>	



EXPENSE - Sewer Utility - FUND 660					
SEWER UTILITY	2024	% Change	2023	2023- 9mo	Account Number
Bio-Solids Disposal	\$ 25,000.00	114%	\$ 22,000.00	\$ 16,391.00	660-00-53610-000-825
Capital Projects (Sewer)	\$ 238,700.00	568%	\$ 42,000.00	\$ 42,085.00	660-00-53610-000-900
Chemicals & Supplies	\$ 20,000.00	111%	\$ 18,000.00	\$ 20,915.00	660-00-53610-000-826
Debt - Interest	\$ 88,695.00	95%	\$ 92,898.00	\$ 71,480.00	660-00-58200-000-427
Debt - Principal	\$ 138,758.00	103%	\$ 134,726.00	\$ -	660-00-53610-000-890
Tax Equivalent	\$ 1,600.00	100%	\$ 1,600.00	\$ -	660-00-53610-000-409
"Depreciation" - Fund	\$ 57,372.00	155%	\$ 37,026.00	\$ -	660-00-53610-000-403
General Levy Payment	\$ -	N/A	\$ -	\$ -	660-00-60000-000-000
Fuel & Power	\$ 31,000.00	103%	\$ 30,000.00	\$ 28,770.00	660-00-53610-000-821
Maintenance- Collection System	\$ 15,000.00	125%	\$ 12,000.00	\$ 5,714.00	660-00-53610-000-831
Maintenance- Pumps	\$ 5,000.00	100%	\$ 5,000.00	\$ 2,364.00	660-00-53610-000-832
Maintenance- WWTP Equipment	\$ 12,000.00	120%	\$ 10,000.00	\$ 4,695.00	660-00-53610-000-833
Maintenance- Buildings/Grounds	\$ 16,000.00	107%	\$ 15,000.00	\$ 12,756.00	660-00-53610-000-834
Sewer - Employee Insurance	\$ 54,279.00	173%	\$ 31,339.00	\$ 9,355.00	660-00-53610-000-853
Sewer - WRS	\$ 9,253.00	136%	\$ 6,800.00	\$ 20,629.00	660-00-53610-000-854
Miscellaneous	\$ 2,100.00	105%	\$ 2,000.00	\$ 1,724.00	660-00-53610-000-856
Office Expenses	\$ 2,100.00	105%	\$ 2,000.00	\$ 607.00	660-00-53610-000-851
Outside Services	\$ 100,000.00	73%	\$ 137,231.00	\$ 57,545.00	660-00-53610-000-852
Vehicle Maint & Expenses	\$ 5,000.00	100%	\$ 5,000.00	\$ 2,991.00	660-00-53610-000-828
Wages - Sewer Utility	\$ 118,733.00	151%	\$ 78,569.00	\$ 50,046.00	660-00-53610-000-820
Wages - Admin/C/T	\$ 20,458.00	106%	\$ 19,300.00	\$ 11,426.00	660-00-53610-000-820
Sewer SS/Med	\$ 10,579.00	176%	\$ 6,011.00	\$ 4,312.00	660-00-53610-000-408
Sewer - Accounting	\$ -	N/A	\$ -	\$ -	660-00-53610-000-480
Other Operating Expenses	\$ 15,000.00	100%	\$ 15,000.00	\$ 10,922.00	660-00-53610-000-827
<b>TOTAL SEWER UTILITY</b>	<b>\$ 986,627.00</b>	<b>136%</b>	<b>\$ 723,500.00</b>	<b>\$ 374,727.00</b>	

<b>SEWER UTILITY P-L</b>	\$ -		\$ 35,597.00	\$ 220,831.00
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INCOME - Sewer Utility - FUND 660					
SEWER UTILITY	2024	% Change	2023	2023- 9mo	Account Number
Commercial	\$ 37,450.00	104%	\$ 36,000.00	\$ 25,333.00	660-00-46410-000-627
Hookup Fees	\$ -	N/A	\$ -	\$ -	660-00-46411-000-635
Industrial	\$ 81,370.00	103%	\$ 79,000.00	\$ 62,795.00	660-00-46410-000-628
Misc Revenues	\$ 40,000.00	57%	\$ 70,000.00	\$ 72,856.00	660-00-46410-000-635
Multifamily Residential	\$ 44,290.00	103%	\$ 43,000.00	\$ 30,683.00	660-00-46410-000-623
Penalties	\$ 3,000.00	86%	\$ 3,500.00	\$ 1,597.00	660-00-46410-000-631
Public Authority	\$ 18,000.00	100%	\$ 18,000.00	\$ 14,316.00	660-00-47341-000-629
Residential	\$ 488,220.00	103%	\$ 474,000.00	\$ 353,314.00	660-00-46410-000-622
Interest	\$ 15,000.00	100%	\$ 15,000.00	\$ 14,067.00	660-00-46410-000-622
Interest Rate Subsidy	\$ 20,597.00	100%	\$ 20,597.00	\$ 20,597.00	660-00-46410-000-622
Use of Debt Funds	\$ 238,700.00	N/A	\$ -	\$ -	660-00-49250-000-000
<b>TOTAL SEWER UTILITY</b>	<b>\$ 986,627.00</b>	<b>130%</b>	<b>\$ 759,097.00</b>	<b>\$ 595,558.00</b>	

**VILLAGE OF FREDONIA LEVY HISTORY**

Year	Levy	Assessed Value	Mill Rate
2010	\$ 791,179.00	\$ 169,379,592.00	0.004671
2011	\$ 791,042.00	\$ 169,205,179.00	0.004675
2012	\$ 793,067.00	\$ 167,370,456.00	0.004738
2013	\$ 797,206.00	\$ 169,481,985.00	0.004704
2014	\$ 802,388.00	\$ 170,165,272.00	0.004715
2015	\$ 824,885.00	\$ 170,410,988.00	0.004841
2016	\$ 824,885.00	\$ 172,170,971.00	0.004791
2017	\$ 905,390.00	\$ 174,888,269.00	0.005177
2018	\$ 914,028.00	\$ 175,707,550.00	0.005202
2019	\$ 922,711.00	\$ 176,993,414.00	0.005213
2020	\$ 931,754.00	\$ 179,081,371.00	0.005203
2021	\$ 934,894.00	\$ 179,356,377.00	0.005212
2022	\$ 1,109,802.00	\$ 179,590,823.00	0.00618
2023	\$ 1,148,520.00	\$ 192,223,688.00	0.005975

**Example Average Home Valued at \$250k:**

At a 6.18 Rate would pay \$1,545 for the Village portion of their taxes

At a 5.98 Rate would pay \$1,494 for the Village portion of their taxes

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7417500 1376200

