VILLAGE OF FREDONIA

2026-27

ADOPTED BUDGET

TRUSTEES:

JON ESPERSEN
BEN BRAUCHLER
PAUL WANDEL
CHRISTINE CRUZ-KEEFE
LEEANN LAZARONY

MAYOR:

MICHAEL J FERGUSON

EXECUTIVE SUMMARY

BUDGET ANALYSIS & ASSUMPTIONS

2026/2027

Trustee's Adopted Budget

General Fund

* Revenue Exceeds Appropriations resulting in an estimated fund Operating increase of $1,190,788.
* Capital Projects financed from local funds is $209,125.
* Tax Rate increase of 4% to $63.90 per $1,000 assessed
* Village overrode the Fund Balance Policy that allows a Fund Balance from 10% to 25% of Total Appropriations
* Budget Assumes certain increase in employee wages and 6% increases for Department Heads
* Health Insurance assumed to rise 5%
* General Liability Insurance assumed to increase by 5 %.
*Budgeted Appropriations decreased from 2026/27 FY Budget by $160,022

Water Fund:

* Fund is projected to have an Operating decrease of $129,607 for the Fiscal Year
* Budgeted Appropriations increased from 2025/2026 FY Budget by $172,156.
* Water rates will remain at $7.60 per 1,000 gallon.
* Water Minimum Rate increases to $40 per quarter.
* General Liability Insurance assumed to increase by 5 %.
* Health Insurance assumed to increase 5%.
* Capital Projects financed from Local Funds are $201,995.

Sewer Fund:

* Fund is projected to have an Operating decrease of $31,291 for the Fiscal Year
* Budgeted appropriations increased from 2025/26 levels by $79,400
* Sewer Rents rate remains at $8.00 per 1,000 gallons
* Minimum Charge Sewer Rents remains at $30 per Quarter.
* General Liability Insurance assumed to increase by 5 %.
* Health Insurance assumed to increase 5%.
* Capital Projects financed from local funds are $0.

Community Development Fund:

VILLAGE OF FREDONIA

ESTIMATED ANALYSIS OF FUND BALANCE

6/1/2026-5/31/2027

Description	GENERAL FUND	WATER FUND	SEWER FUND		Total General - Water - Sewer		Community Development		Total All Funds
Trustee's Budget 2026/2027									
Estimated Unreserved Fund Balance - 05/31/26	$ (1,077,448)	$ 291,140	$ 384,342		$ (401,966)		$ -		$ (401,966)
ESTIMATED Revenue	$ 9,532,638	$ 2,163,500	$ 2,217,000		$ 13,913,138		$ -		$ 13,913,138
TOTAL REVENUE	$ 9,532,638	$ 2,163,500	$ 2,217,000		$ 13,913,138		$ -	#	$ 13,913,138
Subtotal Revenue & Fund Balance	$ 8,455,190	$ 2,454,640	$ 2,601,342		$ 13,511,172		$ -		$ 13,511,172
ESTIMATED APPROPRIATIONS	$ 8,132,725	$ 2,091,112	$ 2,248,291		$ 12,472,128		$ -		$ 12,472,128
ESTIMATED Capital Costs	209,125	201,995	-		411,120		-		$ 411,120
Less:TOTAL BUDGETED APPROPRIATIONS	$ 8,341,850	$ 2,293,107	$ 2,248,291		$ 12,883,248		$ -		$ 12,883,248
Income/(Loss)	1,190,788	(129,607)	(31,291)	#	1,029,890	#	-	#	1,029,890
Increase (Decrease) Fund Balance	1,190,788	(129,607)	(31,291)		1,029,890		-		$ 1,029,890
Estimated Unreserved Fund Balance - 05/31/2027	$ 113,340	$ 161,533	$ 353,051		$ 627,924		$ -		$ 627,924
Total Fund Balance Reserved/Unreserved @ 05/31/2027	*$ 113,340*	*$ 161,533*	*$ 353,051*		*$ 627,924*		*$ -*		*$ 627,924*
Village Balance Policy Recommended Fund Balance %15	$ 1,251,278	$ 343,966	$ 337,244						
Village Balance Policy Recommended Fund Balance %25	$ 2,085,463	$ 573,277	$ 562,073						
over/(short)	$ (1,137,938)	$ (182,433)	$ 15,808						
15.00%	$ 1,251,278	$ 343,966	$ 337,244		$ 1,932,487				
25%	$ 2,085,463	$ 573,277	$ 562,073		$ (2,686,256)				

VILLAGE OF FREDONIA

DEBT SCHEDULE

06/01/26-5/31/2027

Budget

2026-2027

SCHEDULE C

2026/27

Serial Bonds

Project	Fund	Original Principal	6/1/2026 Beginning Balance	Amortization Principal	Amortization Interest	Interest	Total Interest	TOTAL PAY	Amortization Ending Balance	5/31/2027 Ending Balance
Street Improvement - Lakeview	General	8,723	4,470	796	112	92	204	1,000	3,674	3,674
Parking Lot Improvement	General	25,374	13,002	2,316	325	267	592	2,908	10,686	10,686
Drainage	General	26,432	5,904	2,413	339	278	617	3,030	3,491	3,491
Building Improvement	General	84,000	22,758	4,053	569	468	1,036	5,089	18,705	18,705
Rescue Truck	General	52,863	27,088	4,826	677	557	1,234	6,060	22,262	22,262
Dump Truck - Streets	General	52,863	27,088	4,826	677	557	1,234	6,060	22,262	22,262
Village Hall	General	58,148	29,797	5,308	745	612	1,357	6,665	24,489	24,489
Drainage Central Ave.	General	112,068	65,070	10,230	1,436	1,180	2,616	12,846	54,840	54,840
Ladder Truck	General	178,411	91,428	16,286	2,286	1,879	4,164	20,450	75,142	75,142
Ladder & Aerial Truck	General	2,591,034	2,412,480	136,858	118,790		118,790	255,649	2,275,622	2,275,622
2016 - Elgin Street Sweeper	General	181,801	18,000	18,000	360	180	540	18,540	-	-
2017 - Freightliner Plow and Accessori	General	167,901	17,000	17,000	340	170	510	17,510	-	-
FIRE TRUCK	General	250,000	100,000	25,000	1,250	1,000	2,250	27,250	75,000	75,000
2015-Pumper Truck - Engine 15	General	$ 236,956	$ 64,000	$ 16,000	$ 1,792		$ 1,792	$ 17,792	$ 48,000	$ 48,000
Siemens Lease Agreement	General	$ 1,926,904	$ 1,743,109	$ 57,750	$ 35,412	34,838	$ 70,250	$ 128,000	$ 1,685,359	$ 1,685,359
General Total- gen	**GENERAL**	**$ 5,953,478**	**$ 4,641,194**	**$ 321,662**	**$ 165,110**	**$ 42,077**	**$ 207,187**	**$ 528,848**	**$ 4,319,532**	**$ 4,319,532**
WWTP - Digester Rehab.	Sewer	867,470	509,326	79,188	11,113	9,134	20,247	99,435	430,138	430,138
Process Aeration Blower	Sewer	1,465,000	890,000	60,000	9,744	9,144	18,888	69,744	830,000	830,000
SEWER TRUCK		349,123	200,000	25,000	2,250	2,000	4,250	27,250	175,000	175,000
Sewer Total	**SEWER**	**$ 2,681,593**	**$ 1,599,326**	**$ 164,188**	**$ 23,107**	**$ 20,277**	**$ 43,385**	**$ 196,429**	**$ 1,435,138**	**$ 1,435,138**
Water Line - Howard Street	Water	15,859	8,127	1,448	203	167	370	1,818	6,679	6,679
Water Line - Chautauqua	Water	21,146	10,834	1,931	271	223	494	2,425	8,903	8,903
Water Line - Main Street	Water	34,360	17,605	3,136	440	362	802	3,938	14,469	14,469
Water Line - Woodward	Water	52,863	27,088	4,826	677	557	1,234	6,060	22,262	22,262
Webster Road Water Pump	Water	129,514	66,370	11,823	1,659	1,364	3,023	14,846	54,547	54,547
Water Plant Improvement	Water	729,501	373,865	66,594	9,346	7,681	17,027	83,621	307,271	307,271
			-				-	-	-	-
Water Total	**WATER**	**$ 983,243**	**$ 503,889**	**$ 89,758**	**$ 12,597**	**$ 10,353**	**$ 22,949**	**$ 112,707**	**$ 414,131**	**$ 414,131**
SUBTOTAL - Serial Bonds		**$ 9,618,314**	**$ 6,744,409**	**$ 575,608**	**$ 200,814**	**$ 72,707**	**$ 273,520**	**$ 837,984**	**$ 6,168,801**	**$ 6,168,801**
SUBTOTAL - Serial Bonds	**GENERAL**	**$ -**	**$ -**	**$ -**	**$ -**	**72,707**	**$ 275,312**	**$ -**	**$ -**	**$ -**
					-					
SUBTOTAL - Serial Bonds	**GENERAL**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	**$ -**
							-	-	-	-
SUBTOTAL - Serial Bonds	**WATER**	**$ -**	**$ -**	**$ -**	**$ -**			**$ -**	**$ -**	**$ -**
				$ -	$ -					
TOTAL - Serial Bonds	**ALL FUNDS**	**$ 9,618,314**	**$ 6,744,409**	**$ 575,608**	**$ 200,814**	**$ 72,707**	**$ 275,312**	**$ 837,984**	**$ 6,168,801**	**$ 6,168,801**
	water	sewer	sewer	tot princ	tot int					

VILLAGE OF FREDONIA -NEW BOND ISSUE

Project	Fund	Original Principal	6/1/2026 Beginning Balance	Amortization Principal-April	Amortization Interest	Interest	Total Interest	TOTAL PAY	Amortization Principal	5/31/2027 Ending Balance
GENERAL - Bonds										
General	**General**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Sewer										
Waste Water Project-EFC	Sewer	$ 4,878,833	$ 4,553,573	$ 162,630	$ -	$ -	$ -	$ 162,630	$ 4,390,943	$ 4,390,943
Total Sewer	**Sewer**	**$ 4,878,833**	**$ 4,553,573**	**$ 162,630**	**$ -**	**$ -**	**$ -**	**$ 162,630**	**$ 4,390,943**	**$ 4,390,943**
Total Water										
Water Treatment Plant Project EFC	Water	$ 1,388,611	$ 1,225,000	$ 40,000	$ 13,849	$ 13,849	$ 27,698	$ 67,698	$ 1,185,000	$ 1,185,000
Water Line Replacement EFC	Water	626,545	530,000	20,000	5,579	$ 5,579.20	11,158	31,158	$ 510,000	510,000
TOTAL Water - Bonds	**Water**	**$ 2,015,156**	**$ 1,755,000**	**$ 60,000**	**$ 19,428**	**$ 19,428**	**$ 38,856**	**$ 98,856**	**$ 1,695,000**	**$ 1,695,000**
		-	-	-	-			-	-	
TOTAL Bond issued		**$ 6,893,989**	**$ 6,308,573**	**$ 222,630**	**$ 19,428**	**$ 19,428**	**$ 38,856**	**$ 261,486**	**$ 6,085,943**	**$ 6,085,943**

VILLAGE OF FREDONIA

General Fund Revenue

Fiscal Year 06/01/2026 thru 05/31/2027

Trustee's Adopted Budget

SCHEDULE 1A

Revenues:

Account Titles	Account Number	Current Actual Budget 4.11.25	MAYOR'S PROPOSED BUDGET 2025/2026	TRUSTEE'S Adjustments	TRUSTEE'S Adjusted Revenue 2025/2026	MAYOR'S PROPOSED BUDGET 2026/2027	TRUSTEE'S Adjustments	TRUSTEE'S Adjusted Revenue 2026/2027
REAL PROPERTY TAX AND ITEMS								
Real Property Tax	A1001	3,151,638	$ 4,624,177	257,867	$ 4,882,044	$ 4,982,465	94,861	$ 5,077,326
Real Property Tax - Prior	A1002							
TOTAL REAL PROPERTY TAX		**$ 3,151,638**	**$ 4,624,177**	**$ 257,867**	**$ 4,882,044**	**$ 4,982,465**	**$ 94,861**	**$ 5,077,326**
Payment-In-Leiu of Tax	A1081							
Interest & Penalties	A1090	7,610.68	$ 8,000		$ 8,000	$ 15,000		$ 15,000
MISC. REAL PROPERTY TAX ITEMS		**$ 7,611**	**$ 8,000**	**$ -**	**$ 8,000**	**$ 15,000**	**$ -**	**$ 15,000**
TOTAL REAL PROPERTY TAX ITEMS		**$ 3,159,249**	**$ 4,632,177**	**$ 257,867**	**$ 4,890,044**	**$ 4,997,465**	**$ 94,861**	**$ 5,092,326**
NON-PROPERTY TAX								
Sales and Use Tax	A1110	1,640,176.70	$ 2,200,000		$ 2,200,000	$ 2,330,000		$ 2,330,000
Utility Bill Tax	A1111	99,391.80	$ 107,000	10000	$ 117,000	$ 115,000		$ 115,000
Franchise Tax	A1170	71,483.92	$ 100,000	-10000	$ 90,000	$ 88,000		$ 88,000
TOTAL NON-PROPERTY TAX ITEMS		**$ 1,811,052**	**$ 2,407,000**	**$ -**	**$ 2,407,000**	**$ 2,533,000**	**$ -**	**$ 2,533,000**
DEPARTMENTAL INCOME								
Tax Collection Fees	A1232	510.00	$ 750		$ 750	$ 700		$ 700
Police Fees - SportsSecurity-Fing	A1520	2,930.16	$ 5,500	-2500	$ 3,000	$ 2,300		$ 2,300
Dog Control Fees	A1550	252.25	$ 300		$ 300	$ 300		$ 300
Safety Inspection Fees	A1560	13,270.00	$ 20,000	-500	$ 19,500	$ 20,000		$ 20,000

VILLAGE OF FREDONIA
General Fund Revenue
Fiscal Year 06/01/2026 thru 05/31/2027
Trustee's Adopted Budget

SCHEDULE 1A

Revenues:

Account Titles	Account Number	Current Actual Budget 4.11.25	MAYOR'S PROPOSED BUDGET 2025/2026	TRUSTEE'S Adjustments	TRUSTEE'S Adjusted Revenue 2025/2026	MAYOR'S PROPOSED BUDGET 2026/2027	TRUSTEE'S Adjustments	TRUSTEE'S Adjusted Revenue 2026/2027
Registrar Fees (Vital Statistics)	A1603	1,686.00	$ 2,500		$ 2,500	$ 1,500		$ 1,500
Ambulance Charges	A1640	474,466.68	$ 550,000		$ 550,000	$ 575,000		$ 575,000
On-Street Parking	A1740	25,083.00	$ 15,000	10000	$ 25,000	$ 25,000		$ 25,000
Parks / Recreation - Russell Joy Par	A2001	2,565.00	$ 3,000		$ 3,000	$ 6,500		$ 6,500
Zoning Fees	A2110	1,400.00	$ 500		$ 500	$ 1,000		$ 1,000
TOTAL DEPARTMENTAL INCOME		**$ 522,163**	**$ 597,550**	**$ 7,000**	**$ 604,550**	**$ 632,300**	**$ -**	**$ 632,300**
INTER-GOVERNMENT CHARGES								
Public Safety - DWI CO.	A2260							
Fire Protection - Town	A2262	600,398.00	$ 549,948		$ 549,948	$ 559,572		$ 559,572
Recreation - Russell Joy Park (State	A2389							
TOTAL INTER-GOVERNMENTAL CHARGE		**$ 600,398**	**$ 549,948**	**$ -**	**$ 549,948**	**$ 559,572**	**$ -**	**$ 559,572**
USE OF MONEY / PROPERTY								
Interest Earnings	A2401	15,984.33	$ 28,000		$ 28,000	$ 30,000		$ 30,000
Rental - Real Property	A2410	6,000.00	$ 6,000		$ 6,000	$ 3,000		$ 3,000
TOTAL USE OF MONEY / PROPERTY		**$ 21,984**	**$ 34,000**	**$ -**	**$ 34,000**	**$ 33,000**	**$ -**	**$ 33,000**
LICENSES AND PERMITS								
Electrical / Plumbing Licenses	A2501	8,700.00	$ 6,000	4000	$ 10,000	$ 10,000		$ 10,000
Bingo Licenses	A2540	1,095.23	$ 2,000		$ 2,000	$ 1,000		$ 1,000
License - Other	A2590	1,050.00	$ 3,000		$ 3,000	$ 1,000		$ 1,000

VILLAGE OF FREDONIA

General Fund Revenue

Fiscal Year 06/01/2026 thru 05/31/2027

Trustee's Adopted Budget

SCHEDULE 1A

Revenues:

Account Titles	Account Number	Current Actual Budget 4.11.25	MAYOR'S PROPOSED BUDGET 2025/2026	TRUSTEE'S Adjustments	TRUSTEE'S Adjusted Revenue 2025/2026	MAYOR'S PROPOSED BUDGET 2026/2027	TRUSTEE'S Adjustments	TRUSTEE'S Adjusted Revenue 2026/2027
Permits / Building	A2591	31,755.18	$ 40,000		$ 40,000	$ 50,000		$ 50,000
TOTAL LICENSES AND PERMITS		**$ 42,600**	**$ 51,000**	**$ 4,000**	**$ 55,000**	**$ 62,000**	**$ -**	**$ 62,000**
FINES AND FORFEITURES								
Fines and Forfeitures - Bail	A2610	32,256.82	$ 45,000	-15000	$ 30,000	$ 45,000		$ 45,000
TOTAL FINES AND FORFEITURES		**$ 32,257**	**$ 45,000**	**$ (15,000)**	**$ 30,000**	**$ 45,000**	**$ -**	**$ 45,000**
SALE OF PROPERTY								
Sale Of Assets	A2665	378.00	$ 10,000		$ 10,000	$ 300,000		$ 300,000
Insurance Recovery	A2680	52,868.88	$ 20,000		$ 20,000	$ 50,000		$ 50,000
Other Loss Compensation - 207 (a &	A2690	-	$ 36,000		$ 36,000	$ 10,000		$ 10,000
TOTAL SALE OF PROPERTY		**$ 53,247**	**$ 66,000**	**$ -**	**$ 66,000**	**$ 360,000**	**$ -**	**$ 360,000**
MISC. LOCAL SOURCES								
Gifts / Donations	A2705	21,800.00	$ 6,000		$ 6,000	$ 5,000		$ 5,000
Premium On Obligations - Bonds	A2710	-	$ -		$ -			$ -
Misc. Income	A2770	50,586.82	$ 5,500		$ 5,500	$ 20,000		$ 20,000
Gas Royalties	A2770.1	170.71	$ 500		$ 500	$ 300		$ 300
TOTAL MISC. LOCAL SOURCES	A2710	**$ 72,558**	**$ 12,000**	**$ -**	**$ 12,000**	**$ 25,300**	**$ -**	**$ 25,300**
TOTAL INCOME BEFORE STATE AID		**$ 6,315,508**	**$ 8,394,675**	**$ 253,867**	**$ 8,648,542**	**$ 9,247,637**	**$ 94,861**	**$ 9,342,498**
STATE AID								

VILLAGE OF FREDONIA

General Fund Revenue

Fiscal Year 06/01/2026 thru 05/31/2027

Trustee's Adopted Budget

SCHEDULE 1A

Revenues:

Account Titles	Account Number	Current Actual Budget 4.11.25	MAYOR'S PROPOSED BUDGET 2025/2026	TRUSTEE'S Adjustments	TRUSTEE'S Adjusted Revenue 2025/2026	MAYOR'S PROPOSED BUDGET 2026/2027	TRUSTEE'S Adjustments	TRUSTEE'S Adjusted Revenue 2026/2027
State Revenue Sharing	A3001	89,140.00	$ 89,140		$ 89,140	$ 89,140		$ 89,140
Mortgage Tax	A3005	53,846.45	$ 65,000		$ 65,000	$ 45,000		$ 45,000
State Aid - Police Grants	A3090	121,999.12	$ -		$ -	$ 50,000		$ 50,000
State Aid - Public Safety	A3389	6,236.00	$ 6,000		$ 6,000	$ 6,000		$ 6,000
TOTAL STATE AID		**$ 271,222**	**$ 160,140**	**$ -**	**$ 160,140**	**$ 190,140**	**$ -**	**$ 190,140**
INTERFUND TRANSFERS								
CAPITAL FUND	A5031							
TOTAL REVENUE		**$ 6,586,730**	**$ 8,554,815**	**$ 253,867**	**$ 8,808,682**	**$ 9,437,777**	**$ 94,861**	**$ 9,532,638**

Trustee's Adopted Budget

VILLAGE OF FREDONIA

General Fund Budget 2026-2027

SCHEDULE 2A

EXPENSE

Account Titles	Account Number	TRUSTEE'S BUDGET 2025-26	DEPT HEAD'S PROPOSED BUDGET 2026-27	MAYOR'S ADJUSTEDBUDGET 2026-27	MAYOR'S ADJUSTEDBUDGET 2026-27	TRUSTEE'S ADJUSTMENTS	TRUSTEE'S BUDGET 2026-27
General Government Support							
Trustee's	**A1010**						
Personnel	A1010.1	$ 25,000	$ 25,000		$ 25,000		$ 25,000
Supplies	A1010.41	$ 500	$ 500		$ 500		$ 500
Travel	A1010.43	$ -	$ 2,000		$ 2,000		$ 2,000
TOTAL TRUSTEE'S		**$ 25,500**	**$ 27,500**	**$ -**	**$ 27,500**	**$ -**	**$ 27,500**
Village Justice	**A1110**						
Personnel	A1110.1	$ 62,315	$ 65,708		$ 65,708		$ 65,708
Personnel Overtime - Court	A1110.11	$ -			$ -		$ -
Supplies	A1110.41	$ 2,500	$ 3,500		$ 3,500		$ 3,500
Contractual	A1110.44	$ 4,500	$ 6,000		$ 6,000		$ 6,000
TOTAL JUSTICE		**$ 69,315**	**$ 75,208**	**$ -**	**$ 75,208**	**$ -**	**$ 75,208**
Mayor	**A1210**						
Personnel	A1210.1	$ 12,000	$ 12,000		$ 12,000		$ 12,000
Supplies	A1210.41	$ 500	$ 500		$ 500		$ 500
Utilities / Telephone	A1210.42	$ 2,500	$ 4,500		$ 4,500		$ 4,500
Travel	A1210.43	$ 1,000	$ 1,000		$ 1,000		$ 1,000
TOTAL MAYOR		**$ 16,000**	**$ 18,000**	**$ -**	**$ 18,000**	**$ -**	**$ 18,000**
Treasurer	**A1325**						
Personnel	A1325.1	$ 73,342	$ 77,265		$ 77,265		$ 77,265
Supplies	A1325.41	$ 5,500	$ 5,500		$ 5,500		$ 5,500
Utilities	A1325.42	$ 4,500	$ 4,500		$ 4,500		$ 4,500
Travel / Training	A1325.43	$ 1,000	$ 2,000		$ 2,000		$ 2,000
Contractual	A1325.44	$ 33,000	$ 33,000		$ 33,000		$ 33,000
TOTAL TREASURER		**$ 117,342**	**$ 122,265**	**$ -**	**$ 122,265**	**$ -**	**$ 122,265**
Village Clerk	**A1410**						
Personnel	A1410.1	$ 53,707	$ 34,760		$ 34,760		$ 34,760
Supplies	A1410.41	$ 4,000	$ 5,500		$ 5,500		$ 5,500
Utilities	A1410.42	$ 5,500	$ 5,500		$ 5,500		$ 5,500
Travel/Training	A1410.43	$ 1,000	$ 1,000		$ 1,000		$ 1,000
Contractual	A1410.44	$ 4,500	$ 4,500		$ 4,500		$ 4,500

Trustee's Adopted Budget

VILLAGE OF FREDONIA

General Fund Budget 2026-2027

SCHEDULE 2A

EXPENSE

Account Titles	Account Number	TRUSTEE'S BUDGET 2025-26	DEPT HEAD'S PROPOSED BUDGET 2026-27	MAYOR'S ADJUSTEDBUDGET 2026-27	MAYOR'S ADJUSTEDBUDGET 2026-27	TRUSTEE'S ADJUSTMENTS	TRUSTEE'S BUDGET 2026-27
TOTAL CLERK		**$ 68,707**	**$ 51,260**	**$ -**	**$ 51,260**	**$ -**	**$ 51,260**
					0		
Law	**A1420**						
Personnel	A1420.1	$ -			$ -		$ -
Supplies	A1420.41	$ -			$ -		$ -
Fees Negotiator	A1420.44	$ 30,000	$ 30,000		$ 30,000		$ 30,000
Contractual	A1420.45	$ 60,000	$ 60,000	-10000	$ 50,000		$ 50,000
TOTAL LAW		**$ 90,000**	**$ 90,000**	**$ (10,000)**	**$ 80,000**	**$ -**	**$ 80,000**
Engineer	**A1440**						
TOTAL ENGINEERING							
Buildings and Grounds	**A1620**						
Personnel	A1620.1	$ 54,007	$ 58,982		$ 58,982		$ 58,982
Personnel Overtime		$ -			$ -		$ -
Utilities	A1620.42	$ 35,000	$ 60,000		$ 60,000		$ 60,000
Supplies	A1620.41	$ 3,000	$ 4,000		$ 4,000		$ 4,000
Contractual	A1620.44	$ 30,000	$ 30,000	$ 18,000	$ 48,000		$ 48,000
TOTAL BUILDINGS & GROUNDS		**$ 122,007**	**$ 152,982**	**$ 18,000**	**$ 170,982**	**$ -**	**$ 170,982**
Special Items	**A1900**						
Insurance	A1910	$ 154,155	$ 175,868		$ 175,868		$ 175,868
Dues / Publications	A1920.45	$ 5,000	$ 5,000		$ 5,000		$ 5,000
Judgements / Claims	A1930.45	$ -			$ -		$ -
Taxes - Village Properties	A1950	$ 1,300	$ 1,500		$ 1,500		$ 1,500
Contingency	A1990	$ 5,000	$ 15,000	$ (10,000)	$ 5,000		$ 5,000
TOTAL SPECIAL ITEMS		**$ 165,455**	**$ 197,368**	**$ (10,000)**	**$ 187,368**	**$ -**	**$ 187,368**
Total General Government Support		**$ 674,326**	**$ 734,583**	**$ (2,000)**	**$ 732,583**	**$ -**	**$ 732,583**
Public Safety							
Police	**A3120**				$ -		
Personnel	A3120.1	$ 1,780,010	$ 1,805,378		$ 1,805,378		$ 1,805,378
Personnel Overtime	A3120.11	$ 60,000	$ 70,000		$ 70,000		$ 70,000
Supplies	A3120.41	$ 18,000	$ 18,000		$ 18,000		$ 18,000
Uniforms	A3120.412	$ 23,000	$ 23,000		$ 23,000		$ 23,000
Utilities / Telephone	A3120.42	$ 4,000	$ 6,000		$ 6,000		$ 6,000

Trustee's Adopted Budget

VILLAGE OF FREDONIA

General Fund Budget 2026-2027

SCHEDULE 2A

EXPENSE

Account Titles	Account Number	TRUSTEE'S BUDGET 2025-26	DEPT HEAD'S PROPOSED BUDGET 2026-27	MAYOR'S ADJUSTEDBUDGET 2026-27	MAYOR'S ADJUSTEDBUDGET 2026-27	TRUSTEE'S ADJUSTMENTS	TRUSTEE'S BUDGET 2026-27
Travel / Training	A3120.43	$ 7,000	$ 10,000		$ 10,000		$ 10,000
Contractual		$ -	$ -		$ -		$ -
Gasoline	A3120.47	$ 25,000	$ 25,000		$ 25,000		$ 25,000
Maintenance Equipment	A3120.49	$ 17,000	$ 17,000		$ 17,000		$ 17,000
SUBTOTAL POLICE		**$ 1,934,010**	**$ 1,974,378**	**$ -**	**$ 1,974,378**	**$ -**	**$ 1,974,378**
On-Street Parking	**A3320**						
Personnel	A3320.1	$ 36,863	$ 36,850		$ 36,850		$ 36,850
Supplies	A3320.41	$ 3,000	$ 5,000		$ 5,000		$ 5,000
TOTAL ON-STREET PARKING		**$ 39,863**	**$ 41,850**	**$ -**	**$ 41,850**	**$ -**	**$ 41,850**
TOTAL POLICE		**$ 1,973,873**	**$ 2,016,228**	**$ -**	**$ 2,016,228**	**$ -**	**$ 2,016,228**
Fire Protection	**A3410**						
Personnel	A3410.1	$ 591,189	$ 715,876		$ 715,876		$ 715,876
Personnel Overtime	A3410.11	$ 35,000	$ 35,000		$ 35,000		$ 35,000
Equipment Safety	A3410.2	$ 10,000	$ 16,000	-3000	$ 13,000		$ 13,000
Supplies	A3410.41	$ 10,000	$ 13,000	-3000	$ 10,000		$ 10,000
Clothing Allowance	A3410.412		$ 3,000	-2000	$ 1,000		$ 1,000
Utilities / Telephone	A3410.42	$ 15,000	$ 22,248		$ 22,248		$ 22,248
Travel / Training	A3410.43	$ 10,000	$ 10,000		$ 10,000		$ 10,000
Contractual	A3410.44	$ 127,800	$ 137,525		$ 137,525		$ 137,525
Gasoline	A3410.47	$ 9,000	$ 10,100	-2100	$ 8,000		$ 8,000
Maintenance Equipment	A3410.49	$ 45,000	$ 37,800		$ 37,800		$ 37,800
TOTAL FIRE PROTECTION		**$ 852,989**	**$ 1,000,549**	**$ (10,100)**	**$ 990,449**	**$ -**	**$ 990,449**
Dog Control	**A3510**						
Contractual	A3510.44	$ 4,000	$ 3,000		$ 3,000		$ 3,000
TOTAL ANIMAL CONTROL		**$ 4,000**	**$ 3,000**	**$ -**	**$ 3,000**	**$ -**	**$ 3,000**
Civil Defense	**A3640**						
Personnel	A3640.1	$ 6,000	$ 24,000	-18000	$ 6,000	2000	$ 8,000
TOTAL CIVIL DEFENSE		**$ 6,000**	**$ 24,000**	**$ (18,000)**	**$ 6,000**	**$ 2,000**	**$ 8,000**

Trustee's Adopted Budget

VILLAGE OF FREDONIA

General Fund Budget 2026-2027

SCHEDULE 2A

EXPENSE

Account Titles	Account Number	TRUSTEE'S BUDGET 2025-26	DEPT HEAD'S PROPOSED BUDGET 2026-27	MAYOR'S ADJUSTEDBUDGET 2026-27	MAYOR'S ADJUSTEDBUDGET 2026-27	TRUSTEE'S ADJUSTMENTS	TRUSTEE'S BUDGET 2026-27
Ambulance Service	**A4540**						
Personnel	A4540.1	$ 591,189	$ 715,876		$ 715,876		$ 715,876
Personnel Overtime	A4540.11	$ 35,000	$ 35,000		$ 35,000		$ 35,000
Ambulance Supplies	A4540.41	$ 15,000	$ 17,500		$ 17,500		$ 17,500
Ambulance Training	A4540.43	$ 6,000	$ 10,000		$ 10,000		$ 10,000
Ambulance Contractual	A4540.44	$ 60,000	$ 76,663		$ 76,663		$ 76,663
Gasoline	A4540.47	$ 9,200	$ 10,000		$ 10,000		$ 10,000
Maintenance Equip	A4540.49	$ 10,000	$ 10,000	-2000	$ 8,000		$ 8,000
TOTAL AMBULANCE		**$ 726,389**	**$ 875,039**	**$ (2,000)**	**$ 873,039**	**$ -**	**$ 873,039**
TOTAL PUBLIC SAFETY		**$ 3,563,251**	**$ 3,918,816**	**$ (30,100)**	**$ 3,888,716**	**$ 2,000**	**$ 3,890,716**
Transportation							
Maintenance - Streets	**A5110**						
Personnel	A5110.1	$ 172,529	$ 197,454		$ 197,454		$ 197,454
Personnel - Overtime	A5110.11	$ 1,578	$ 3,859		$ 3,859		$ 3,859
Supplies	A5110.41	$ 8,000	$ 12,000	-2000	$ 10,000		$ 10,000
Clothing Allowance	A5110.412	$ 3,250	$ 3,500		$ 3,500		$ 3,500
Utilities / Telephone	A5110.42	$ 7,000	$ 15,000		$ 15,000		$ 15,000
Travel / Training	A5110.43	$ 800	$ 2,000		$ 2,000		$ 2,000
Contractual	A5110.44	$ 16,000	$ 25,000	-5000	$ 20,000		$ 20,000
Gasoline	A5110.47	$ 35,000	$ 40,000		$ 40,000		$ 40,000
Maintenance Equipment	A5110.49	$ 30,000	$ 30,000	-10000	$ 20,000		$ 20,000
TOTAL STREET MAINTENANCE		**$ 274,157**	**$ 328,813**	**$ (17,000)**	**$ 311,813**	**$ -**	**$ 311,813**
Snow Removal	**A5142**						
Personnel	A5142.1	$ 70,000	$ 70,000		$ 70,000		$ 70,000
Personnel Overtime	A5142.11	$ 16,000	$ 16,000		$ 16,000		$ 16,000
Supplies	A5142.41	$ 3,000	$ 6,000		$ 6,000		$ 6,000
Supplies-Salt	A5142.411	$ 42,000	$ 70,000	-10000	$ 60,000		$ 60,000
Maintenance Equipment	A5142.49	$ 15,000	$ 15,000	-3000	$ 12,000		$ 12,000
TOTAL SNOW REMOVAL		**$ 146,000**	**$ 177,000**	**$ (13,000)**	**$ 164,000**	**$ -**	**$ 164,000**
Street Lighting	A5182.44	$ 14,000	$ 65,000		$ 65,000		$ 65,000
TOTAL TRANSPORTATION		**$ 434,157**	**$ 570,813**	**$ (30,000)**	**$ 540,813**	**$ -**	**$ 540,813**

Trustee's Adopted Budget

VILLAGE OF FREDONIA

General Fund Budget 2026-2027

SCHEDULE 2A

EXPENSE

Account Titles	Account Number	TRUSTEE'S BUDGET 2025-26	DEPT HEAD'S PROPOSED BUDGET 2026-27	MAYOR'S ADJUSTEDBUDGET 2026-27	MAYOR'S ADJUSTEDBUDGET 2026-27	TRUSTEE'S ADJUSTMENTS	TRUSTEE'S BUDGET 2026-27
Economic Assistance							
Publicity	A6410.44	$ 500	$ 500		$ 500		$ 500
TOTAL ECONOMIC ASSISTANCE		**$ 500**	**$ 500**	**$ -**	**$ 500**	**$ -**	**$ 500**
Culture and Recreation							
Parks	**A7110**						
Personnel	A7110.1	$ 20,000	$ 20,000		$ 20,000		$ 20,000
Supplies	A7110.41	$ 3,000	$ 3,000		$ 3,000		$ 3,000
Contractual	A7110.44	$ 800	$ 1,000		$ 1,000		$ 1,000
Maintenance Equipment	A7110.49	$ 1,500	$ 2,000		$ 2,000		$ 2,000
TOTAL PARKS		**$ 25,300**	**$ 26,000**	**$ -**	**$ 26,000**	**$ -**	**$ 26,000**
Parks - Russ Joy	**A7111**						
Personnel	A7111.1	$ 10,000	$ 10,000		$ 10,000		$ 10,000
Supplies	A7111.41	$ 200	$ 200		$ 200		$ 200
Utilities / Telephone	A7111.42	$ 2,800	$ 2,800		$ 2,800		$ 2,800
Contractual	A7111.44	$ 1,800	$ 1,500		$ 1,500		$ 1,500
TOTAL PARKS - RUSS JOY		**$ 14,800**	**$ 14,500**	**$ -**	**$ 14,500**	**$ -**	**$ 14,500**
Recreation	**A7140**						
Personnel	A7140.10	$ 35,700	$ 36,700		$ 36,700		$ 36,700
Equipment	A7140.20	$ -			$ -		$ -
Supplies	A7140.41	$ 2,500	$ 5,000		$ 5,000		$ 5,000
Utilities / Telephone	A7140.42	$ 2,500	$ 2,500		$ 2,500		$ 2,500
Contractual	A7140.44	$ 500	$ 500		$ 500		$ 500
Gasoline	A7140.47	$ 100	$ 100		$ 100		$ 100
Maintenance Equipment	A7140.49	$ 100	$ 100		$ 100		$ 100
TOTAL RECREATION		**$ 41,400**	**$ 44,900**	**$ -**	**$ 44,900**	**$ -**	**$ 44,900**
Youth Programs	**A7310**						
Personnel	A7310.1	$ 15,300	$ 15,300		$ 15,300		$ 15,300
Supplies	A7310.41	$ 1,000	$ 2,000		$ 2,000		$ 2,000
Contractual	A7310.44	$ 1,200	$ 1,500		$ 1,500		$ 1,500
TOTAL YOUTH PROGRAMS		**$ 17,500**	**$ 18,800**	**$ -**	**$ 18,800**	**$ -**	**$ 18,800**

Trustee's Adopted Budget

VILLAGE OF FREDONIA

General Fund Budget 2026-2027

SCHEDULE 2A

EXPENSE

Account Titles	Account Number	TRUSTEE'S BUDGET 2025-26	DEPT HEAD'S PROPOSED BUDGET 2026-27	MAYOR'S ADJUSTEDBUDGET 2026-27	MAYOR'S ADJUSTEDBUDGET 2026-27	TRUSTEE'S ADJUSTMENTS	TRUSTEE'S BUDGET 2026-27
Culture							
Library	A7410	$ 45,000	$ 45,000		$ 45,000		$ 45,000
TOTAL CULTURE		**$ 45,000**	**$ 45,000**	**$ -**	**$ 45,000**	**$ -**	**$ 45,000**
TOTAL CULTURE & RECREATION		**$ 144,000**	**$ 149,200**	**$ -**	**$ 149,200**	**$ -**	**$ 149,200**
Home and Community Service							
Zoning	**A8010**						
Personnel	A8010.1	$ 111,662	$ 140,369		$ 140,369		$ 140,369
Personnel Overtime		$ -			$ -		$ -
Supplies	A8010.41	$ 2,000	$ 3,500		$ 3,500		$ 3,500
Utilities / Telephone	A8010.42	$ 2,100	$ 2,500		$ 2,500		$ 2,500
Travel / Training	A8010.43	$ 1,000	$ 1,500		$ 1,500		$ 1,500
Contractual	A8010.44	$ 6,000	$ 6,000		$ 6,000		$ 6,000
Gasoline	A8010.47	$ 700	$ 1,000		$ 1,000		$ 1,000
Maintenance Equipment	A8010.49	$ 700	$ 1,000		$ 1,000		$ 1,000
TOTAL ZONING		**$ 124,162**	**$ 155,869**	**$ -**	**$ 155,869**	**$ -**	**$ 155,869**
Planning	**A8020**						
Supplies	A8020.41	$ 200	$ 500		$ 500		$ 500
Travel / Training	A8020.43	$ 500	$ 500		$ 500		$ 500
Contractual	A8020.44	$ 2,000	$ 2,000		$ 2,000		$ 2,000
TOTAL PLANNING		**$ 2,700**	**$ 3,000**	**$ -**	**$ 3,000**	**$ -**	**$ 3,000**
Storm Sewers	**A8140**						
Supplies	A8140.41	$ 4,000	$ 4,000		$ 4,000		$ 4,000
TOTAL STORM SEWERS		**$ 4,000**	**$ 4,000**	**$ -**	**$ 4,000**	**$ -**	**$ 4,000**
Shade Trees	**A8560**						
Contractual	A8560.44	$ 5,000	$ 5,000		$ 5,000		$ 5,000
TOTAL SHADE TREES		**$ 5,000**	**$ 5,000**	**$ -**	**$ 5,000**	**$ -**	**$ 5,000**
Cable TV	**A8989**						
Supplies	A8989.41	$ 1,000	$ 1,000		$ 1,000		$ 1,000
Contractual	A8989.44	$ 4,500	$ 4,500		$ 4,500		$ 4,500
TOTAL CABLE TV		**$ 5,500**	**$ 5,500**	**$ -**	**$ 5,500**	**$ -**	**$ 5,500**

Trustee's Adopted Budget

VILLAGE OF FREDONIA

General Fund Budget 2026-2027

SCHEDULE 2A

EXPENSE

Account Titles	Account Number	TRUSTEE'S BUDGET 2025-26	DEPT HEAD'S PROPOSED BUDGET 2026-27	MAYOR'S ADJUSTEDBUDGET 2026-27	MAYOR'S ADJUSTEDBUDGET 2026-27	TRUSTEE'S ADJUSTMENTS	TRUSTEE'S BUDGET 2026-27
TOTAL HOME AND COMMUNITY SERVICE		**$ 141,362**	**$ 173,369**	**$ -**	**$ 173,369**	**$ -**	**$ 173,369**
Employee Benefits							
State Retirement	A9010.8	$ 79,767	$ 157,318		$ 157,318		$ 157,318
Police Retirement	A9015.80	$ 330,874	$ 321,819		$ 321,819		$ 321,819
Fire Retirement	A9015.81	$ 276,455	$ 302,480		$ 302,480		$ 302,480
Social Security (FICA)	A9030.8	$ 319,342	$ 319,704		$ 319,704		$ 319,704
Workman's Compensation	A9040.8	$ 107,370	$ 100,868		$ 100,868		$ 100,868
Unemployment Insurance	A9051	$ 10,000	$ 10,000		$ 10,000		$ 10,000
Disability Insurance	A9055.8	$ 600	$ 500		$ 500		$ 500
Hospital Insurance	A9060.8	$ 739,759	$ 849,006		$ 849,006		$ 849,006
Supplemental Benefit - Fire	A9085.8	$ 100,000	$ 55,000		$ 55,000		$ 55,000
TOTAL EMPLOYEE BENEFITS		**$ 1,964,167**	**$ 2,116,695**	**$ -**	**$ 2,116,695**	**$ -**	**$ 2,116,695**
DEBT SERVICE							
Debt Principal							
Serial Bonds	A9710.6	181,155	$ 127,054		127,054		127,054
Lease Principal		202,886	$ 194,608		194,608		194,608
RAN		825,000	$ -		-		-
TOTAL DEBT PRINCIPAL		**$ 1,209,041**	**$ 321,662**	**$ -**	**$ 321,662**	**$ -**	**$ 321,662**
Debt Interest							
Serial Bonds	A9710.7	36,114	$ 18,147		18,147		18,147
Lease Interest		178,962	$ 189,040		189,040		189,040
RAN Interest		13,992	$ -		-		-
TOTAL DEBT INTEREST		**$ 229,068**	**$ 207,187**	**$ -**	**$ 207,187**	**$ -**	**$ 207,187**
TOTAL PRINCIPAL AND INTEREST		**$ 1,438,109**	**$ 528,849**	**$ -**	**$ 528,849**	**$ -**	**$ 528,849**
TOTAL EXPENDITURES		**$ 8,359,872**	**$ 8,192,825**	**$ (62,100)**	**$ 8,130,725**	**$ 2,000**	**$ 8,132,725**
Inter-Fund Transfers							
Capital Project Fund-paid in	A9950.9	$ 142,000	316,125	-121000	$ 195,125	14,000	$ 209,125
TOTAL INTER-FUND TRANSFERS		**$ 142,000**	**$ 316,125**	**$ (121,000)**	**$ 195,125**	**$ 14,000**	**$ 209,125**
TOTAL APPROPRIATIONS		**$ 8,501,872**	**$ 8,508,950**	**$ (183,100)**	**$ 8,325,850**	**$ 16,000**	**$ 8,341,850**

VILLAGE OF FREDONIA

Water Fund Budget

Trustee's Adopted Budget 2026/27

Account Titles

SCHEDULE 2F

Account Titles	Account Number	TRUSTEE'S ADJUSTEDBUDGET 2025-26	Department Head Requests 26-27	Mayor's Adjustments	Mayor's Budget 2026-27	TRUSTEE'S ADJUSTMENTS	TRUSTEE'S ADJUSTED BUDGET 2026-27
REVENUES							
Metered Water Sales	F2140	$ 1,614,767	$ 1,650,000	$ 50,000	$ 1,700,000		$ 1,700,000
Unmetered Water Sales	F2142	$ 500	$ 500		$ 500		$ 500
Interest / Penalty	F2148	$ 16,000	$ 20,000		$ 20,000		$ 20,000
Water Rents - SUNY	F2378	$ 183,330	$ 200,000	$ 15,000	$ 215,000		$ 215,000
Water Rents - Town Districts	F2378.1	$ 319,000	$ 100,000		$ 100,000		$ 100,000
ARPA Grant Funds	F2770	$ -			$ -		$ -
Additional Base Fees for Reserve Funds		$ -			$ -	128,000	$ 128,000
Water- Interfund Revenue (Capital Fund)	F5031						
TOTAL REVENUES - WATER	*****	**$ 2,133,597**	**$ 1,970,500**	**$ 65,000**	**$ 2,035,500**	**$ 128,000**	**$ 2,163,500**

Trustee's Adopted Budget

2026/2027

Water Fund Budget

SCHEDULE 2F

		TRUSTEE'S ADJUSTEDBUDGET 2025-26	Department Head Requests 26-27	Mayor's Adjustments	Mayor's Budget 2026-2027	TRUSTEE'S ADJUSTMENTS 2026-27	TRUSTEE'S ADJUSTED BUDGET 2026-27
APPROPRIATIONS							
GENERAL GOVERNMENT SUPPORT							
Unallocated Insurance	F1910	$ 111,762	127,504		127,504		$ 127,504
Contingency	F1990	$ 15,000	15,000	(10,000)	5,000		$ 5,000
Attorney-Professional Services	F1420.1	$ 20,000	60,000		60,000		$ 60,000
TOTAL GENERAL GOVERNMENT SUPPORT	*****	**$ 146,762**	**$ 202,504**	**$ (10,000)**	**192,504**	**$ -**	**$ 192,504**
					-		
HOME AND COMMUNITY SERVICE					-		
WATER ADMINISTRATION					-		
Personnel	F8310.1	$ 43,459	$ 43,221		43,221		$ 43,221
Supplies	F8310.41	$ 7,000	$ 5,000		5,000		$ 5,000
Contractual	F8310.44	$ 5,500	$ 5,500		5,500		$ 5,500
TOTAL ADMINISTRATION	*****	**$ 55,959**	**$ 53,721**	**$ -**	**53,721**	**$ -**	**$ 53,721**
					-		
PURIFICATION					-		
Personnel	F8330-10	$ 415,248	$ 435,849		435,849		$ 435,849
Personnel - Overtime	F8330.11	$ 51,612	$ 51,988	$ (10,000)	41,988		$ 41,988
Supplies - Water Purchased	F8320.41	$ 20,000	$ 20,000	$ (10,000)	10,000		$ 10,000
Supplies	F8330.41	$ 140,000	$ 150,000	$ (10,000)	140,000		$ 140,000
Clothing Allowance	F8330.412	$ 1,800	$ 1,800		1,800		$ 1,800
Utilities	F8330.42	$ 35,000	$ 75,000		75,000		$ 75,000
Travel / Training	F8330.43	$ 6,000	$ 7,500		7,500		$ 7,500
Contractual	F8330.44	$ 90,000	$ 95,000	$ (10,000)	85,000		$ 85,000
Fees	F8330.45	$ 10,000	$ 10,000	$ (5,000)	5,000		$ 5,000
Gas / Fuel	F8330.47	$ 1,000	$ 1,000		1,000		$ 1,000
Maintenance - Equipment	F8330.49	$ 50,000	$ 55,000	$ (10,000)	45,000		$ 45,000
TOTAL PURIFICATION	*****	**$ 820,660**	**$ 903,137**	**$ (55,000)**	**848,137**	**$ -**	**$ 848,137**

VILLAGE OF FREDONIA

Water Fund Budget

Trustee's Adopted Budget 2026/27

Account Titles

SCHEDULE 2F

Account Titles	Account Number	TRUSTEE'S ADJUSTEDBUDGET 2025-26	Department Head Requests 26-27	Mayor's Adjustments	Mayor's Budget 2026-27	TRUSTEE'S ADJUSTMENTS	TRUSTEE'S ADJUSTED BUDGET 2026-27
					-		
DISTRIBUTION					-		
Personnel	F8340.1	$ 287,054	$ 300,314		300,314		$ 300,314
Personnel - Overtime	F8340.11	$ 8,486	$ 9,246		9,246		$ 9,246
Supplies	F8340.41	$ 8,000	$ 20,000	$ (5,000)	15,000		$ 15,000
Utilities	F8340.42	$ -			-		$ -
Travel / Training	F8340.43	$ 3,000	$ 3,000		3,000		$ 3,000
Contractual	F8340.44	$ 5,000	$ 50,000	$ (10,000)	40,000		$ 40,000
Gas / Fuel	F8340.47	$ 8,000	$ 8,000		8,000		$ 8,000
Maintenance - Equipment	F8340.49	$ 1,500	$ 1,500		1,500		$ 1,500
		$ -			-		$ -
TOTAL DISTRIBUTION	*****	**$ 321,040**	**$ 392,060**	**$ (15,000)**	**377,060**	**$ -**	**$ 377,060**
					-		
TOTAL HOME AND COMMUNITY		**$ 1,197,659**	**$ 1,348,918**	**$ (70,000)**	**1,278,918**	**$ -**	**$ 1,278,918**
EMPLOYEE BENEFITS							
State Retirement	F9010.8	95,337	122,475		122,475		122,475
Social Security	F9030.8	77,117	67,647		67,647		67,647
Workers Compensation	F9040.8	30,422	28,579		28,579		28,579
NYS Disability Insurance	F9055.8	1,000			-		-
Hospital Insurance	F9060.8	152,887	189,426		189,426		189,426
Other Employee Benefits	F9089.8	-			-		-
TOTAL EMPLOYEE BENEFITS	*****	**356,763**	**408,127**	**-**	**408,127**	**-**	**408,127**
					-		
DEBT SERVICE					-		
Principal - Serial Bonds	F9710.6	87,717	89,758		89,758		89,758
Principal - EFC	F9730.6	27,386	60,000		60,000		60,000
Principal - REDDS	F9730.6	-			-		-
Interest - Serial Bonds	F9730.7	55,000	22,949		22,949		22,949
Interest - Serial Bonds - EFC	F9730.7	39,164	38,856		38,856		38,856
Interest - BAN's	F9730.7	-			-		-
TOTAL PRINCIPAL AND INTEREST	*****	**$ 209,267**	**$ 211,563**	**$ -**	**211,563**	**$ -**	**$ 211,563**
SUBTOTAL	*****	**1,910,451**	**$ 2,171,112**	**$ (80,000)**	**2,091,112**	**-**	**2,091,112**
INTER-FUND TRANSFERS							
Transfer - Capital Reserve	F2801.1						
Transfer - General Fund							
Transfer - Capital	F2801.2	210,500	562,514	(360,519)	201,995		201,995
TOTAL INTER-FUND TRANSFERS	*****	**$ 210,500**	**$ 562,514**	**$ (360,519)**	**201,995**	**$ -**	**$ 201,995**
TOTAL EXPENDITURES / APPROPRIATIONS	*****	**$ 2,120,951**	**$ 2,733,626**	**$ (440,519)**	**2,293,107**	**$ -**	**$ 2,293,107**

VILLAGE OF FREDONIA

SEWER FUND

Trustee's Adopted Budget 2026/2027

SCHEDULE 2G

Account Titles	Account Number	TRUSTEE'S ADJUSTED 2025-26	Dept Head proposed 2026-27	Mayor's Budget Adj	Mayor's Proposed Budget 2026-27	TRUSTEE'S BUDGET ADJ	TRUSTEE'S ADJUSTED 2026-27
REVENUES							
Sewer Rents	G2120	1,750,000	1,800,000		1,800,000		1,800,000
Sewer Charges - BOD	G2122.1	6,000	4,000		4,000		4,000
Sewer Charges - Haulers	G2122.2	13,000	13,000		13,000		13,000
Interest / Penalties	G2128	17,000	20,000		20,000		20,000
Sewer - SUNY	G2374.1	193,000	205,000		205,000		205,000
Sewer - PPD	G2374.21	100,000	75,000		75,000		75,000
Sewer - Town	G2374.3	100,000	100,000		100,000		100,000
Sewer - NYSERTA	G2374.4	-			-		-
Additional Base Fees for Reserve Funds	G2770	-			-		-
Sewer - SUNY-ADJ	G3901	-			-		-
Sewer- Interfund Rev Capital Fund	G5031	-			-		-
TOTAL REVENUES - Sewer	*****	$ 2,179,000	$ 2,217,000	$ -	2,217,000	$ -	$ 2,217,000

VILLAGE OF FREDONIA

SEWER FUND

Trustee's Adopted Budget 2026/27

SCHEDULE 2G

					-		
					-		
		TRUSTEE'S ADJUSTED 2025-26	Dept Head proposed 2026-27	Mayor's Adjustment	Mayor's Proposed Budget 2026-27	TRUSTEE'S BUDGET ADJ	TRUSTEE'S ADJUSTED 2026-27
APPROPRIATIONS							
GENERAL GOVERNMENT SUPPORT							
Unallocated Insurance	G1910	119,470	136,298		136,298		136,298
Contingency	G1990	-	15,000		15,000		15,000
Attorney-Professional Services	G1420.1	5,000	5,000		5,000		5,000
TOTAL GENERAL GOVERNMENT SUPPORT	*****	$ 124,470	$ 156,298	$ -	156,298	$ -	$ 156,298
SANITATION ADMINISTRATION							
Personnel	G8110.1	43,459	43,221		43,221		43,221
Supplies	G8110.41	4,000	5,000		5,000		5,000
Contractual	G8110.44	6,000	5,000		5,000		5,000
TOTAL ADMINISTRATION	*****	$ 53,459	$ 53,221	$ -	53,221	$ -	$ 53,221
SANITARY SEWERS							
Personnel	G8120.1	283,469	295,730		295,730		295,730
Personnel - Overtime	G8120.2	7,880	7,880		7,880		7,880
Supplies	G8120.41	2,500	3,000		3,000		3,000
Contractual	G8120.44	10,000	30,000	(20,000)	10,000		10,000
Gasoline	G8120.47	8,500	8,000		8,000		8,000
Maintenance Equipment	G8120.49	5,000	5,000		5,000		5,000
TOTAL SANITARY SEWERS	*****	$ 317,349	$ 349,610	$ (20,000)	329,610	$ -	$ 329,610
SEWAGE TREATMENT / DISPOSAL							

VILLAGE OF FREDONIA

SEWER FUND

Trustee's Adopted Budget 2026/2027

SCHEDULE 2G

Account Titles	Account Number	TRUSTEE'S ADJUSTED 2025-26	Dept Head proposed 2026-27	Mayor's Budget Adj	Mayor's Proposed Budget 2026-27	TRUSTEE'S BUDGET ADJ	TRUSTEE'S ADJUSTED 2026-27
Personnel	G8130.10	394,809	427,597		427,597		427,597
Personnel - Overtime	G8130.11	12,000	13,500		13,500		13,500
Equipment - Replace	G8130.211	20,000	25,000	(5,000)	20,000		20,000
Equipment - Repair	G8130.212	25,000	30,000	(5,000)	25,000		25,000
Equipment - Preventative Maintenance	G8130.213	11,000	12,000		12,000		12,000
Supplies - Other	G8130.411	1,000	1,000		1,000		1,000
Supplies - Office / Copier	G8130.412	1,250	1,250		1,250		1,250
Clothing Allowance	G8130.4122	1,500	1,500		1,500		1,500
Supplies - Chemicals	G8130.413	88,000	95,000		95,000		95,000
Supplies - Lab	G8130.414	3,900	3,900		3,900		3,900
Supplies - Safety	G8130.415	1,700	2,100		2,100		2,100
Utilities - Electric	G8130.421	200,000	250,000		250,000		250,000
Utilities - Heating	G8130.422	16,000	16,000		16,000		16,000
Utilities - Water	G8130.424	6,500	6,500		6,500		6,500
Training / Travel	G8130.43	4,000	4,000		4,000		4,000
Contractual	G8130.44	20,000	23,000		23,000		23,000
Fees	G8130.45	30,000	33,000		33,000		33,000
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	*****	**$ 845,659**	**$ 954,347**	**$ (10,000)**	**944,347**	**$ -**	**$ 944,347**
TOTAL HOME AND COMMUNITY		**$ 1,216,467**	**$ 1,357,178**	**$ (30,000)**	**1,327,178**	**$ -**	**$ 1,327,178**
EMPLOYEE BENEFITS							
State Retirement	G9010.8	83,793	112,166		112,166		112,166
Social Security	G9030.8	71,915	59,837		59,837		59,837
Workers Compensation	G9040.8	41,159	38,666		38,666		38,666
Hospital Insurance	G9060.8	200,419	183,943		183,943		183,943
Other Employee Benefits	G9089.8	-			-		-
TOTAL EMPLOYEE BENEFITS	*****	**$ 397,286**	**$ 394,612**	**$ -**	**394,612**	**$ -**	**$ 394,612**
DEBT SERVICE							
Principal - Serial Bonds	G9710.6	162,389	164,188		164,188		164,188
Principal - EFC	G9730.6	162,630	162,630		162,630		162,630
Interest - Serial Bonds	G9710.7	48,149	43,385		43,385		43,385
Interest - Serial EFC Bonds	G9730.7	-			-		-
Interest - EFC	G9730.71	-			-		-
TOTAL PRINCIPAL AND INTEREST	*****	**$ 373,168**	**$ 370,203**	**$ -**	**370,203**	**$ -**	**$ 370,203**
SUBTOTAL	*****	**$ 2,111,391**	**$ 2,278,291**	**$ (30,000)**	**2,248,291**	**$ -**	**$ 2,248,291**
					-		

VILLAGE OF FREDONIA

SEWER FUND

Trustee's Adopted Budget 2026/2027

SCHEDULE 2G

Account Titles	Account Number		TRUSTEE'S ADJUSTED 2025-26	Dept Head proposed 2026-27	Mayor's Budget Adj	Mayor's Proposed Budget 2026-27	TRUSTEE'S BUDGET ADJ	TRUSTEE'S ADJUSTED 2026-27
INTER-FUND TRANSFERS								
Transfer - Capital Reserve	G9901.91		-			-		-
Transfer - Capital	G9950.9		57,500			-		-
TOTAL INTER-FUND TRANSFERS	*****		**$ 57,500**	$ -	$ -	-	$ -	$ -
TOTAL EXPENDITURES / APPROPRIATIONS	*****		**$ 2,168,891**	**$ 2,278,291**	**$ (30,000)**	2,248,291	$ -	**$ 2,248,291**
Fund Gain / (Loss)		##	$ 10,109	$ (61,291)		$ (31,291)		$ (31,291)

VILLAGE OF FREDONIA

Special Grant Fund
06/01/2026 - 05/31/2027
Trustee's Adopted Budget

SCHEDULE 3C

Account	Account Number	Proposed 2020/2021	proposed 2021/2022 Budget	proposed 2022/2023 Budget	proposed 2023/2024 Budget	proposed 2024/2025 Budget	Adopted 2025/2026 Budget	Adopted 2026/2027 Budget
Revenue								
Sidewalk reimbursements		$ 5,000	5,000					
Community Development Income	CD2170							
Interest	CD2401	1,200	1,200	500	500	500	500	200
Total Revenue		**$ 6,200**	**$ 6,200**	**$ 500**	**$ 500**	**$ 500**	**$ 500**	**$ 200**
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	5,000			
Capital Improvement - Sidewalks - Pers	CD8660.10			5,000	5,000			
Administration - Personnel	CD8686.1							
Administration - Contractual	CD8686.4	13,000	13,000	24,000				
Total Expense		**$ 138,000**	**$ 138,000**	**$ 39,000**	**$ 10,000**	**$ -**	**$ -**	**$ -**
Beginning Fund Balance		$ 199,994	$ 199,995	$ 77,654	$ 11,863	$ -	$ -	$ -
ADD: Revenue		6,200	6,200	500	500	500	500	200
LESS: Expense		(138,000)	(138,000)	(39,000)	(10,000)	-	-	-
Actual / Budgeted Ending Fund Balance		**$ 68,194**	**$ 68,195**	**$ 39,154**	**$ 2,363**	**$ 500**	**$ 500**	**$ 200**

VILLAGE OF FREDONIA
Trustee's Adopted Budget

CAPITAL FUNDS **2026-2027**

Department / Project Description	Proposed	State Aid /	Prior year	Capital Reserve	Trustee's	Bond Anticipation Notes 5-Year	Bond Anticipation Notes 10-Year	Bond Anticipation Notes 20-Year+	Bond Antic Notes Total
Village Hall / Treasurer									
Total General Government Support	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -							
Police Department									
2-Marked Patrol Cars	$ 140,000			$ 70,000		-	-	-	$ -
Total Police Department	$ 140,000	$ -	$ -	$ 70,000	$ -	$ -	$ -	$ -	$ -

Department / Project Description	Proposed	State Aid /	Prior year	Capital Reserve	Trustee's	Bond Anticipation Notes 5-Year	Bond Anticipation Notes 10-Year	Bond Anticipation Notes 20-Year+	Bond Antic Notes Total
Fire Department									
Equipment									
Stryker Cot	$19,125			$19,125					
Roof Replacement	$ 60,000			$ 60,000					
PPE/Turnout Gear 2 Sets	12,000			12,000					
Vehicle Exhaust System	35,000			8,000					
Total Fire Department	$ 126,125	$ -	$ -	$ 99,125	$ -	$ -	$ -	$ -	$ -

Department / Project Description	Proposed	State Aid /	Prior year	Capital Reserve	Trustee's	Bond Anticipation Notes	Bond Antic Notes
Street Department							
						$ - $ - $ -	
Road Maintenance	50,000			40,000		- - -	$ -
						- - -	-
						- - -	
	-			-	-	- - -	-
Total Street Department	$ 50,000	$ -	$ -	$ 40,000	$ -	$ - $ - $ -	$ -

Department / Project Description	Proposed	State Aid /	Prior year	Capital Reserve	Trustee's	Bond Anticipation Notes 5-Year	Bond Anticipation Notes 10-Year	Bond Anticipation Notes 20-Year+	Bond Antic Notes Total
Parks & Recreation									
						$ - $ - $ -			$ -
						- - -			-
	$ -	$ -	$ -	$ -	$ -	$ - $ - $ -			$ -
Total General Fund	$ 316,125	$ -	$ -	$ 209,125	$ -	$ - $ - $ -			$ -

Department / Project Description	Proposed	State Aid /	Prior year	Capital Reserve	Trustee's	Bond Anticipation Notes 5-Year	Bond Anticipation Notes 10-Year	Bond Anticipation Notes 20-Year+	Bond Antic Notes Total
Water Fund									
Replacing Filter Media	39,995			39,995			-	- -	-
Replacing Actuators and Valve	180,809			90,000					-
Truck	60,000			-					-
New Doors at Plant and Webster Road Tank	19,500			-					
Security Upgrade	15,000			-					1
Underground Wiring	32,000			32,000					-
Permanent Generator	43,210			-					
Parking Lot Repaving	20,000			-					
Rehabbing 24 inch clearwell line	30,000			-					
Brickwork on Building	50,000			-					
Distribution									
Residential Meter Replacement	$ 20,000			20,000					
Commercial Meter Replacement	20,000			20,000					
Meter Reading Upgrades	32,000			-				-	-
						$ -	$ -	$ -	$ -

								-	-	-			-
Total Water Fund	$ 562,514	$ -	$ -	$ 201,995	$ -	$ -	$ -	$ -	$ -		$ -
		-	-	-	-						
Total Water Fund	$ 562,514	$ -	$ -	$ 201,995	$ -						

Department / Project Description	Proposed	State Aid /	Prior year	Capital Reserve	Trustee's	Bond Anticipation Notes 5-Year	10-Year	20-Year+		Bond Antic Notes	Total
Waste Water Treatment											
Sanitary Sewer											
WWTP											
Total Waste Water Fund	$ 2,053,667	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
2026 / 2027 Capital Spending	$ 2,932,306	$ -	$ -	$ 411,120	$ -	$ -	$ -	$ -		$ -	

VILLAGE OF FREDONIA

DEPARTMENT HEADS and MISC.

Personnel Costs

2026/2027

SCHEDULE 6

Title	Last Name	First Name	Total Approp 2026/27	hr rate
Wages				
Police Chief	Myers	Gregory	$ 120,000	$ 57.69
Village Clerk	Yacklon	Makayla	$ 24,700	$ 19.00
Treasurer	LeBeau	Erlyssa	$ 96,328	$ 46.31
Fire Chief	Myers	Joshua	$ 118,089	$ 56.77
Chief -Plant Operator- Water	Fred	Luis	$ 96,041	$ 46.17
Public Works Supervisor	Bird	David	$ 60,420	$ 29.05
Chief -WWTP Operator	Felt	David	$ 81,886	$ 39.37
Justice	Cerrie	Michael	$ 20,000	$ 19.23
Building Inspector	LaBarbera	Charles	$ 30,000	$ 30.00
Recreation Director	Mackowiak	Angela	$ 10,000	
Acting Justice	Dietzen	Nancy	$ 5,500	
Tax Collector	LeBeau	Erlyssa	$ 5,000	
TOTAL	**Total Department Heads Wages**		**$ 667,964**	

VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title

2026 / 2027 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

2026/2027 Fiscal Year

Justice Court - General Fund

Title	Number of Positions	Regular Base Wages Budgeted	Longevity	Total
Clerk To Justice	1	$ 51,602	$ 2,000	$ 53,602
Village Justice	1	20,000	N/A	20,000
Act. Village Justice	1	5,500	N/A	5,500
TOTAL		**$ 77,102**	**$ 2,000**	**$ 79,102**

VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title

2026 / 2027 Fiscal Year

Administration - General Fund

Title	Number of Positions	Regular Base Wages Budgeted	Longevity	Total
Village Clerk	1	29,700	-	29,700
Cleaner (Vill. Hall & DPW)	1	56,982	2,000	58,982
Senior Account Clerk	1	48,738	-	48,738
Tax Collector	1	5,000	-	5,000
Treasurer	1	96,328	3,700	100,028
Attendance Premium	1	5,000	-	5,000
TOTAL	**6**	**$ 241,748**	**$ 5,700**	**$ 247,448**

VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title

2026 /2027 Fiscal Year

Police Department - General Fund

Title	Number of Positions	Regular Base Wages Budgeted	Longevity	Total
Police Officer - Patrolman	13	$ 1,026,709	$ 14,650	$ 1,041,359
Police Sergeants	3	315,120	8,750	323,870
Police Officer - Part-Time	1	10,000	-	10,000
Police Dispatchers	4	217,491	6,000	223,491
Police Chief	1	128,750	5,700	134,450
TOTAL	**22**	**$ 1,698,070**	**$ 35,100**	**$ 1,733,170**

VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title

2026 / 2027 Fiscal Year

Fire Department - General Fund

Title	Number of Positions	Regular Base Wages Budgeted	Longevity	Total
Firefighter(s)	6	$ 595,671	10,600	$ 606,271
EMT'S	7	$ 595,671	10,600	$ 606,271
Chief	1	118,089	-	118,089
Firefighter(s) - Part-Time	4	28,000		28,000
Total (Incl Part-Time)	18	$ 1,337,431	$ 21,200.00	$ 1,358,631

VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title

2026 / 2027 Fiscal Year

Streets - General Fund

Title	Number of Positions	Regular Base Wages Budgeted	Longevity	Total
Clerk	1	$ 53,651	$ -	$ 53,651
Laborer	6	309,627	2,000	311,627
MEO	3	204,283	6,000	210,283
Working Supervisor	1	72,823	2,000	74,823
Meter Reader	1	59,778	2,000	61,778
DPW - Supervisor	1	60,420	-	60,420
Mechanic II	2	103,667	-	
Total	**15**	**$ 864,248**	**$ 12,000**	**$ 772,581**

VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title

2026/2027

Recreation - General Fund

Title	Number of Positions	Regular Wages Budgeted	Longevity	Total
Program Coordinators	1	$ 10,000	$ -	$ 10,000
Summer Recreation	15	32,000	-	32,000
Recreation Director	**1**	**10,000**	**-**	**10,000**
TOTAL WAGES		**$ 52,000**	**$ -**	**$ 52,000**

VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title

2026 /2027 Fiscal Year

Building Inspectors - General Fund

Title	Number of Positions	Regular Base Wages Budgeted	Longevity	Total
Building Inspector	1	$ 57,198	-	$ 57,198
Clerk II	1	40,972	$ -	40,972
Chief Inspector	1	42,000	-	42,000
Total	3	$ 140,169	$ -	$ 140,169

VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title

2026/2027 Fiscal Year

WATER DEPARTMENT

Title	Number of Positions	Regular Base Wages Budgeted	Longevity	Total
Plant Operators	3	$ 170,317	$ -	$ 170,317
Operator Trainee(s)	2	$ 161,290	$ -	$ 161,290
Chief Operator	**1**	**96,041**	**-**	96,041
TOTAL	**6**	**$ 427,649**	**$ -**	**427,649**

VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title

2026 /2027 Fiscal Year

SEWER FUND

Title	Number of Positions	Regular Wages Budgeted	Longevity	Total
Chief Operator	**1**	**$ 81,886**	**$ -**	**$ 81,886**
WWTP Operator	2	129,106	3,600	**132,706**
WWTP Mechanic	1	68,094	1,600	**69,694**
Operator Trainee	1	52,905	-	**52,905**
Utility Worker	1	52,905	-	**52,905**
			-	-
TOTAL	**6**	**$ 384,897**	**$ 5,200**	**$ 390,097**