

Village of Fredonia

Adopted Budget

2025-2026



Trustees:

Nicole Siracuse
Michelle Twichell
Jon Espersen
Ben Brauchler
Paul Wandel

Mayor:

Michael J Ferguson

EXECUTIVE SUMMARY
BUDGET ANALYSIS & ASSUMPTIONS

2025/2026

Trustee's Adopted Budget



General Fund

- Revenue Exceeds Appropriations resulting in an estimated fund operating increase of \$106,810.
- Capital Projects financed from local funds is \$142,000.
- Tax Rate increase of \$22.00/\$1,000 to \$61.25 per \$1,000 assessed; from \$39.25; an average of \$495 per household/year
- Village overrides the Fund Balance Policy that allows a Fund Balance from 10% to 25% of Total Appropriations
- Budget Assumes certain increase in employee wages and no increases for Department Heads
- Health Insurance assumed to rise 5%
- General Liability Insurance assumed to increase by 5%
- Budgeted Appropriations increased from 2024/25 FY Budget by \$1,092,893

Water Fund:

- Budgeted Appropriations decreased from 2024/2025 FY Budget by \$87,080.
- Fund is projected to have an Operating gain of \$12,646 for the Fiscal Year
- Water rates will increase to \$7.60 per 1,000 gallon.
- Water Minimum Rate remains \$30 per quarter.
- General Liability Insurance assumed to increase by 5%
- Health Insurance assumed to increase 5%
- Capital Projects financed from Local Funds are \$210,500.

Sewer Fund:

- Budgeted appropriations increased from 2024/25 levels by \$132,543
- Fund is projected to have an Operating increase of \$10,109 for the Fiscal Year
- Sewer Rents rate increased to \$8.00 per 1,000 gallons
- Minimum Charge Sewer Rents change to \$30 per Quarter.
- General Liability Insurance assumed to increase by 5%
- Health Insurance assumed to increase 5%
- Capital Projects financed from local funds are \$57,500.

Community Development Fund:

VILLAGE OF FREDONIA
ESTIMATED ANALYSIS OF FUND BALANCE
6/1/2025-5/31/2026

Description	GENERAL FUND				FUND SEWER	FUND WATER	FUND	FUND	Total Water - Sewer	Community Development	Total All Funds
	FUND	FUND	FUND	FUND							
Trustee's Budget 2025/2026											
Estimated Unreserved Fund Balance - 05/31/25	\$ (306,810)	\$ 729,213	\$ 656,431					\$ 1,078,834	\$ -	\$ -	\$ 1,078,834
ESTIMATED Revenue	\$ 8,808,682	\$ 2,133,597	\$ 2,179,000					\$ 13,121,279	\$ -	\$ -	\$ 13,121,279
TOTAL REVENUE	\$ 8,808,682	\$ 2,133,597	\$ 2,179,000					\$ 13,121,279	\$ -	\$ -	\$ 13,121,279
Subtotal Revenue & Fund Balance	\$ 8,501,872	\$ 2,862,810	\$ 2,835,431					\$ 14,200,113	\$ -	\$ -	\$ 14,200,113
ESTIMATED APPROPRIATIONS	\$ 8,359,872	\$ 1,910,451	\$ 2,111,391					\$ 12,381,714	\$ -	\$ -	\$ 12,381,714
ESTIMATED Capital Costs	142,000	210,500	57,500					410,000	\$ -	\$ -	\$ 410,000
Less: TOTAL BUDGETED APPROPRIATIONS	\$ 8,501,872	\$ 2,120,951	\$ 2,168,891					\$ 12,791,714	\$ -	\$ -	\$ 12,791,714
Income/(Loss)	306,810	12,646	10,109					329,565	#	#	329,565
Increase (Decrease) Fund Balance	306,810	12,646	10,109					329,565	\$ -	\$ -	\$ 329,565
Estimated Unreserved Fund Balance - 05/31/2026	\$ -	\$ 741,859	\$ 666,540					\$ 1,408,399	\$ -	\$ -	\$ 1,408,399
Total Fund Balance Reserved/Unreserved @ 05/31/2026	\$ -	\$ 741,859	\$ 666,540					\$ 1,408,399	\$ -	\$ -	\$ 1,408,399
Village Balance Policy Recommendeded Fund Balance %15	\$ 1,275,281	\$ 318,143	\$ 325,334								
Village Balance Policy Recommendeded Fund Balance %25	\$ 2,125,468	\$ 530,238	\$ 542,223								
over/(short)	\$ (1,275,281)	\$ 423,716	\$ 341,206								
15.00%	\$ 1,275,281	\$ 318,143	\$ 325,334					\$ 1,918,757			
25%	\$ 2,125,468	\$ 530,238	\$ 542,223					\$ (2,686,256)			

VILLAGE OF FREDONIA
 General Fund Revenue
 iscal Year 06/01/2025 thru 05/31/2026
 Trustee's Adopted Budget

SCHEDULE 1A

Revenues:

Account Titles	Account Number	TRUSTEE'S Adjusted Revenue 2024/2025	Current Actual Budget 4.11.25	MAYOR'S PROPOSED BUDGET 2025/2026	TRUSTEE'S Adjustments	TRUSTEE'S Adjusted Revenue 2025/2026
REAL PROPERTY TAX AND ITEMS						
Real Property Tax	A1001	\$ 3,214,671	3,151,638	\$ 4,624,177	257,867	\$ 4,882,044
Real Property Tax - Prior	A1002					
TOTAL REAL PROPERTY TAX		\$ 3,214,671	\$ 3,151,638	\$ 4,624,177	\$ 257,867	\$ 4,882,044
Payment-In-Leiu of Tax	A1081					
Interest & Penalties	A1090	\$ 8,000	7,610.68	\$ 8,000		\$ 8,000
MISC. REAL PROPERTY TAX ITEMS		\$ 8,000	\$ 7,611	\$ 8,000	\$ -	\$ 8,000
TOTAL REAL PROPERTY TAX ITEMS		\$ 3,222,671	\$ 3,159,249	\$ 4,632,177	\$ 257,867	\$ 4,890,044
NON-PROPERTY TAX						
Sales and Use Tax	A1110	\$ 2,200,000	1,640,176.70	\$ 2,200,000		\$ 2,200,000
Utility Bill Tax	A1111	\$ 140,000	99,391.80	\$ 107,000	10000	\$ 117,000
Franchise Tax	A1170	\$ 120,000	71,483.92	\$ 100,000	-10000	\$ 90,000
TOTAL NON-PROPERTY TAX ITEMS		\$ 2,460,000	\$ 1,811,052	\$ 2,407,000	\$ -	\$ 2,407,000
DEPARTMENTAL INCOME						
Tax Collection Fees	A1232	\$ 700	510.00	\$ 750		\$ 750
Police Fees - SportsSecurity-Fi	A1520	\$ 2,000	2,930.16	\$ 5,500	-2500	\$ 3,000
Dog Control Fees	A1550	\$ 150	252.25	\$ 300		\$ 300
Safety Inspection Fees	A1560	\$ 30,000	13,270.00	\$ 20,000	-500	\$ 19,500
Registrar Fees (Vital Statistics)	A1603	\$ 2,000	1,686.00	\$ 2,500		\$ 2,500
Ambulance Charges	A1640	\$ 800,000	474,466.68	\$ 550,000		\$ 550,000
On-Street Parking	A1740	\$ 30,000	25,083.00	\$ 15,000	10000	\$ 25,000
Parks / Recreation - Russell Joy	A2001	\$ 5,000	2,565.00	\$ 3,000		\$ 3,000
Zoning Fees	A2110	\$ 500	1,400.00	\$ 500		\$ 500
TOTAL DEPARTMENTAL INCOME		\$ 870,350	\$ 522,163	\$ 597,550	\$ 7,000	\$ 604,550
INTER-GOVERNMENT CHARGES						
Public Safety - DWI CO.	A2260					
Fire Protection - Town	A2262	\$ 399,396	600,398.00	\$ 549,948		\$ 549,948
Recreation - Russell Joy Park (St	A2389					
TOTAL INTER-GOVERNMENTAL CHARGE		\$ 399,396	\$ 600,398	\$ 549,948	\$ -	\$ 549,948
USE OF MONEY / PROPERTY						
Interest Earnings	A2401	\$ 25,000	15,984.33	\$ 28,000		\$ 28,000
Rental - Real Property	A2410	\$ 6,000	6,000.00	\$ 6,000		\$ 6,000

VILLAGE OF FREDONIA General Fund Revenue iscal Year 06/01/2025 thru 05/31/2026 Trustee's Adopted Budget						
SCHEDULE 1A						
Revenues:						
Account Titles	Account Number	TRUSTEE'S Adjusted Revenue 2024/2025	Current Actual Budget 4.11.25	MAYOR'S PROPOSED BUDGET 2025/2026	TRUSTEE'S Adjustments	TRUSTEE'S Adjusted Revenue 2025/2026
TOTAL USE OF MONEY / PROPERTY		\$ 31,000	\$ 21,984	\$ 34,000	\$ -	\$ 34,000
LICENSES AND PERMITS						
Electrical / Plumbing Licenses	A2501	\$ 12,000	8,700.00	\$ 6,000	4000	\$ 10,000
Bingo Licenses	A2540	\$ 2,000	1,095.23	\$ 2,000		\$ 2,000
License - Other	A2590	\$ 3,000	1,050.00	\$ 3,000		\$ 3,000
Permits / Building	A2591	\$ 30,000	31,755.18	\$ 40,000		\$ 40,000
TOTAL LICENSES AND PERMITS		\$ 47,000	\$ 42,600	\$ 51,000	\$ 4,000	\$ 55,000
FINES AND FORFEITURES						
Fines and Forfeitures - Bail	A2610	\$ 55,000	32,256.82	\$ 45,000	-15000	\$ 30,000
TOTAL FINES AND FORFEITURES		\$ 55,000	\$ 32,257	\$ 45,000	\$ (15,000)	\$ 30,000
SALE OF PROPERTY						
Sale Of Equipment	A2665	\$ 30,000	378.00	\$ 10,000		\$ 10,000
Insurance Recovery	A2680	\$ 30,000	52,868.88	\$ 20,000		\$ 20,000
Other Loss Compensation - 207	A2690	\$ 36,000	-	\$ 36,000		\$ 36,000
TOTAL SALE OF PROPERTY		\$ 96,000	\$ 53,247	\$ 66,000	\$ -	\$ 66,000
MISC. LOCAL SOURCES						
Gifts / Donations	A2705	\$ 6,000	21,800.00	\$ 6,000		\$ 6,000
Premium On Obligations - Bonds	A2710	\$ -	-	\$ -		\$ -
Misc. Income	A2770	\$ 5,500	50,586.82	\$ 5,500		\$ 5,500
Gas Royalties	A2770.1	\$ 500	170.71	\$ 500		\$ 500
TOTAL MISC. LOCAL SOURCE		\$ 12,000	\$ 72,558	\$ 12,000	\$ -	\$ 12,000
TOTAL INCOME BEFORE STATE AID		\$ 7,193,417	\$ 6,315,508	\$ 8,394,675	\$ 253,867	\$ 8,648,542
STATE AID						
State Revenue Sharing	A3001	\$ 89,140	89,140.00	\$ 89,140		\$ 89,140
Mortgage Tax	A3005	\$ 70,000	53,846.45	\$ 65,000		\$ 65,000
State Aid - Police Grants	A3090	\$ -	121,999.12	\$ -		\$ -
State Aid - Public Safety	A3389	\$ 6,000	6,236.00	\$ 6,000		\$ 6,000
TOTAL STATE AID		\$ 165,140	\$ 271,222	\$ 160,140	\$ -	\$ 160,140
INTERFUND TRANSFERS						
CAPITAL FUND	A5031					
TOTAL REVENUE		\$ 7,358,557	\$ 6,586,730	\$ 8,554,815	\$ 253,867	\$ 8,808,682

Trustee's Adopted Budget
VILLAGE OF FREDONIA
 General Fund Budgeted 2025-2026

SCHEDULE 2A

EXPENSE

Account Titles	Account Number	TRUSTEE'S BUDGET 2024- 25	Transfer	Current Actual Budget 4.11.25	DEPT HEAD'S PROPOSED BUDGET 2025-26	MAYOR'S ADJUSTEDBUD GET 2025-26	MAYOR'S ADJUSTEDBUDGET 2025-26	TRUSTEE'S ADJUSTMENT \$	TRUSTEE'S BUDGET 2025- 26
General Government Support									
Trustee's									
Personnel	A1010								
Supplies	A1010.1	\$ 25,000		21,874.79	\$ 25,000		\$ 25,000		\$ 25,000
Travel	A1010.41	\$ 500		463.35	\$ 500		\$ 500		\$ 500
	A1010.43	\$ 4,000		175.00	\$ 1,000	-1,000			
TOTAL TRUSTEE'S		\$ 29,500	\$ -	22,513.14	\$ 26,500	\$ (1,000)	\$ 25,500	\$ -	\$ 25,500
Village Justice									
Personnel	A1110								
Personnel Overtime - Court	A1110.1	\$ 60,692		56,351.18	\$ 62,315		\$ 62,315		\$ 62,315
Supplies	A1110.11	\$ -		\$ -			\$ -		\$ -
Contractual	A1110.41	\$ 2,000		2,696.45	\$ 2,500		\$ 2,500		\$ 2,500
	A1110.44	\$ 4,000		4,489.72	\$ 4,500		\$ 4,500		\$ 4,500
TOTAL JUSTICE		\$ 66,692	\$ -	63,537	\$ 69,315	\$ -	\$ 69,315	\$ -	\$ 69,315
Mayor									
Personnel	A1210								
Supplies	A1210.1	\$ 12,000		10,500.00	\$ 12,000		\$ 12,000		\$ 12,000
Utilities / Telephone	A1210.41	\$ 1,000		986.44	\$ 500		\$ 500		\$ 500
Travel	A1210.42	\$ 2,000		4,133.56	\$ 2,500		\$ 2,500		\$ 2,500
	A1210.43	\$ 3,000		270.36	\$ 1,000		\$ 1,000		\$ 1,000
TOTAL MAYOR		\$ 18,000	\$ -	15,890	\$ 16,000	\$ -	\$ 16,000	\$ -	\$ 16,000
Treasurer									
Personnel	A1325								
Supplies	A1325.1	\$ 70,945		61,477.87	\$ 73,342		\$ 73,342		\$ 73,342
Utilities	A1325.41	\$ 4,000		4,049.41	\$ 5,500		\$ 5,500		\$ 5,500
Travel / Training	A1325.42	\$ 4,500		4,133.21	\$ 4,600	-100	\$ 4,500		\$ 4,500
Contractual	A1325.43	\$ 2,500		2,299.63	\$ 2,500	-1500	\$ 1,000		\$ 1,000
	A1325.44	\$ 29,000		21,963.44	\$ 33,000		\$ 33,000		\$ 33,000
TOTAL TREASURER		\$ 110,945	\$ -	93,924	\$ 118,942	\$ (1,600)	\$ 117,342	\$ -	\$ 117,342
Village Clerk									
Personnel	A1410								
Supplies	A1410.1	\$ 48,932		45,562.65	\$ 53,707		\$ 53,707		\$ 53,707
Utilities	A1410.41	\$ 4,000		5,091.72	\$ 4,000		\$ 4,000		\$ 4,000
Travel/Training	A1410.42	\$ 5,500		4,133.43	\$ 5,500		\$ 5,500		\$ 5,500
Contractual	A1410.43	\$ 1,500			\$ 2,000	-1000	\$ 1,000		\$ 1,000
	A1410.44	\$ 4,000		5,440.68	\$ 4,500		\$ 4,500		\$ 4,500
TOTAL CLERK		\$ 63,932	\$ -	60,228	\$ 69,707	\$ (1,000)	\$ 68,707	\$ -	\$ 68,707
Law									
Personnel	A1420								
Supplies	A1420.1	\$ -					\$ -		\$ -
Fees Negotiator	A1420.41	\$ -					\$ -		\$ -
	A1420.44	\$ 30,000		3,659.26	\$ 30,000		\$ 30,000		\$ 30,000

Trustee's Adopted Budget
VILLAGE OF FREDONIA
 General Fund Budgeted 2025-2026

SCHEDULE 2A
EXPENSE

Account Titles	TRUSTEE'S BUDGET 2024- 25	Transfer	Current Actual Budget 4.11.25	DEPT HEAD'S PROPOSED BUDGET 2025-26	MAYOR'S ADJUSTED BUD GET 2025-26	MAYOR'S ADJUSTED BUDGET 2025-26	TRUSTEE'S ADJUSTMENT	TRUSTEE'S BUDGET 2025- 26
Contractual	\$ 75,000	\$ -	\$ 42,375.02	\$ 75,000	\$ -15,000	\$ 60,000	\$ -	\$ 60,000
TOTAL LAW	\$ 105,000	\$ -	\$ 46,034	\$ 105,000	\$ (15,000)	\$ 90,000	\$ -	\$ 90,000
Engineer								
TOTAL ENGINEERING								
Buildings and Grounds								
Personnel	\$ 50,877		\$ 44,542.26	\$ 54,007	\$ -	\$ 54,007	\$ -	\$ 54,007
Personnel Overtime	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ 40,000		\$ 35,444.00	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,000
Supplies	\$ 5,000		\$ 2,568.68	\$ 5,000	\$ -2,000	\$ 3,000	\$ -	\$ 3,000
Contractual	\$ 30,000		\$ 26,922.87	\$ 33,000	\$ (3,000)	\$ 30,000	\$ -	\$ 30,000
TOTAL BUILDINGS & GROUNDS	\$ 125,877	\$ -	\$ 109,478	\$ 127,007	\$ (5,000)	\$ 122,007	\$ -	\$ 122,007
Special Items								
Insurance	\$ 149,507		\$ 148,856.77	\$ 154,155	\$ -	\$ 154,155	\$ -	\$ 154,155
Dues / Publications	\$ 5,000		\$ 4,283.00	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
Judgements / Claims	\$ 1,500		\$ -	\$ 1,500	\$ -1,500	\$ -	\$ -	\$ -
Taxes - Village Properties	\$ 1,000		\$ 1,265.12	\$ 1,300	\$ -	\$ 1,300	\$ -	\$ 1,300
Contingency	\$ 5,000		\$ -	\$ 20,000	\$ (15,000)	\$ 5,000	\$ -	\$ 5,000
TOTAL SPECIAL ITEMS	\$ 162,007	\$ -	\$ 154,405	\$ 181,955	\$ (16,500)	\$ 165,455	\$ -	\$ 165,455
Total General Government Support	\$ 681,953	\$ -	\$ 566,010	\$ 714,426	\$ (40,100)	\$ 674,326	\$ -	\$ 674,326
Public Safety								
Police								
Personnel	\$ 1,692,765		\$ 1,415,712.70	\$ 1,805,938	\$ -2,592	\$ 1,780,010	\$ -	\$ 1,780,010
Personnel Overtime	\$ 60,000		\$ 42,879.90	\$ 75,000	\$ -1,500	\$ 60,000	\$ -	\$ 60,000
Supplies	\$ 15,000		\$ 6,672.35	\$ 18,000	\$ -800	\$ 10,000	\$ 8,000	\$ 18,000
Uniforms	\$ 20,000		\$ 9,488.25	\$ 23,000	\$ -	\$ 23,000	\$ -	\$ 23,000
Utilities / Telephone	\$ 4,000		\$ 5,311.66	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
Travel / Training	\$ 7,000		\$ 608.16	\$ 9,000	\$ -2,000	\$ 7,000	\$ -	\$ 7,000
Contractual	\$ -		\$ 131,561.34	\$ -	\$ -	\$ -	\$ -	\$ -
Gasoline	\$ 25,000		\$ 16,869.45	\$ 30,000	\$ -5,000	\$ 25,000	\$ -	\$ 25,000
Maintenance Equipment	\$ 17,000		\$ 16,681.29	\$ 20,000	\$ -3,000	\$ 17,000	\$ -	\$ 17,000
SUBTOTAL POLICE	\$ 1,840,765	\$ -	\$ 1,645,585	\$ 1,884,938	\$ (58,928)	\$ 1,826,010	\$ 8,000	\$ 1,934,010
On-Street Parking								
Personnel	\$ 30,252		\$ 26,152.55	\$ 36,863	\$ -	\$ 36,863	\$ -	\$ 36,863
Supplies	\$ 6,000		\$ -	\$ 6,000	\$ -3,000	\$ 3,000	\$ -	\$ 3,000
TOTAL ON-STREET PARKING	\$ 36,252	\$ -	\$ 26,153	\$ 42,863	\$ (3,000)	\$ 39,863	\$ -	\$ 39,863
TOTAL POLICE	\$ 1,877,017	\$ -	\$ 1,671,738	\$ 2,027,801	\$ (61,928)	\$ 1,865,873	\$ 8,000	\$ 1,973,873

Trustee's Adopted Budget
VILLAGE OF FREDONIA
 General Fund Budgeted 2025-2026

SCHEDULE 2A
EXPENSE

Account Titles	Account Number	TRUSTEE'S BUDGET 2024- 25	Transfer	Current Actual Budget 4.11.25	DEPT HEAD'S PROPOSED BUDGET 2025-26	MAYOR'S ADJUSTED BUD GET 2025-26	MAYOR'S ADJUSTED BUDGET 2025-26	TRUSTEE'S ADJUSTMENT \$	TRUSTEE'S BUDGET 2025- 26
Fire Protection									
Personnel	A3410.1	\$ 608,160		480,429.70	\$ 623,427	\$ -87,255	536,172	55017	\$ 591,189
Personnel Overtime	A3410.11	\$ 29,200		30,050.33	\$ 43,153	\$ -8,153	35,000		\$ 35,000
Equipment Safety	A3410.2	\$ 12,000		2,555.41	\$ 16,000	\$ -6,000	10,000		\$ 10,000
Supplies	A3410.41	\$ 10,000		3,164.23	\$ 13,000	\$ -3,000	10,000		\$ 10,000
Utilities / Telephone	A3410.42	\$ 17,000		16,872.26	\$ 17,000	\$ -2,000	15,000		\$ 15,000
Travel / Training	A3410.43	\$ 12,000	0	2,961.93	\$ 16,000	\$ -8,000	8,000	2000	\$ 10,000
Contractual	A3410.44	\$ 100,000		134,631.42	\$ 127,800	\$ -11,000	9,000		\$ 127,800
Gasoline	A3410.47	\$ 8,000		3,547.16	\$ 10,100	\$ -1,100	9,000		\$ 9,000
Maintenance Equipment	A3410.49	\$ 45,000		43,109.08	\$ 55,000	\$ -10,000	45,000		\$ 45,000
TOTAL FIRE PROTECTION		\$ 841,360	\$ -	\$ 717,322	\$ 921,480	\$ (125,508)	\$ 795,972	\$ 57,017	\$ 852,989
Dog Control									
Contractual	A3510.44	\$ 4,000		3,661.60	\$ 4,000	\$ -	4,000		\$ 4,000
TOTAL ANIMAL CONTROL		\$ 4,000	\$ -	\$ 3,662	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
Civil Defense									
Personnel	A3640.1	\$ 6,000		5,291.53	\$ 6,000	\$ -	6,000		\$ 6,000
TOTAL CIVIL DEFENSE		\$ 6,000	\$ -	\$ 5,292	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000
Ambulance Service									
Personnel	A4540	\$ 608,160	4540.1	466,575.28	\$ 623,427	\$ -87,255	536,172	55017	\$ 591,189
Personnel Overtime	A4540.11	\$ 29,200		32,354.55	\$ 43,153	\$ -8,153	35,000		\$ 35,000
Ambulance Supplies	A4540.41	\$ 18,000		8,949.84	\$ 22,000	\$ -7,000	15,000		\$ 15,000
Ambulance Training	A4540.43	\$ 5,000	0		\$ 18,000	\$ -13,000	5,000	1000	\$ 6,000
Ambulance Contractual	A4540.44	\$ 60,000		42,033.34	\$ 60,000	\$ -8,000	52,000	8000	\$ 60,000
Gasoline	A4540.47	\$ 10,000		5,773.39	\$ 10,000	\$ -800	9,200		\$ 9,200
Maintenance Equip	A4540.49	\$ 10,000		7,391.06	\$ 12,500	\$ -2,500	10,000		\$ 10,000
TOTAL AMBULANCE		\$ 740,360	\$ -	\$ 563,077	\$ 789,080	\$ (126,708)	\$ 662,372	\$ 64,017	\$ 726,389
TOTAL PUBLIC SAFETY		\$ 3,468,737	\$ -	\$ 2,961,090	\$ 3,748,361	\$ (314,144)	\$ 3,434,217	\$ 129,034	\$ 3,563,251
Transportation									
Maintenance - Streets									
Personnel	A5110.1	\$ 167,530		149,776.31	\$ 187,601	\$ -12,601	175,000	-2471	\$ 172,529
Personnel - Overtime	A5110.11	\$ 3,863		3,164.63	\$ 1,578	\$ -	1,578		\$ 1,578
Supplies	A5110.41	\$ 15,000		7,033.58	\$ 15,000	\$ -7,000	8,000		\$ 8,000
Clothing Allowance	A5110.412	\$ 3,250		1,961.83	\$ 3,250	\$ -	3,250		\$ 3,250
Utilities / Telephone	A5110.42	\$ 10,500		11,863.68	\$ 7,000	\$ -	7,000		\$ 7,000
Travel / Training	A5110.43	\$ 1,500		1,336.91	\$ 1,500	\$ -700	800		\$ 800
Contractual	A5110.44	\$ 18,000		17,960.32	\$ 18,000	\$ -2,000	16,000		\$ 16,000
Gasoline	A5110.47	\$ 45,000		24,166.25	\$ 50,000	\$ -15,000	35,000		\$ 35,000

Trustee's Adopted Budget
VILLAGE OF FREDONIA
 General Fund Budgeted 2025-2026

SCHEDULE 2A
EXPENSE

Account Title	Account Number	TRUSTEE'S BUDGET 2024-25	Transfer	Current Actual Budget 4.11.25	DEPT HEAD'S PROPOSED BUDGET 2025-26	MAYOR'S ADJUSTED BUDGET 2025-26	TRUSTEE'S ADJUSTMENT	TRUSTEE'S BUDGET 2025-26
Maintenance Equipment	A5110.49	\$ 35,000	\$ -	\$ 31,708.21	\$ 35,000	\$ -5,000	\$ -	\$ 30,000
TOTAL STREET MAINTENANCE		\$ 299,843	\$ -	\$ 248,972	\$ 318,929	\$ (42,301)	\$ (2,471)	\$ 274,157
Snow Removal	A5142							
Personnel	A5142.1	\$ 20,766		\$ 20,766.00	\$ 70,000			\$ 70,000
Personnel Overtime	A5142.11	\$ 16,000		\$ 13,218.18	\$ 16,000			\$ 16,000
Supplies	A5142.41	\$ 3,000		\$ 4,180.78	\$ 3,000			\$ 3,000
Supplies-Salt	A5142.411	\$ 42,000	\$ -7,000	\$ 14,183.66	\$ 42,000			\$ 42,000
Maintenance Equipment	A5142.49	\$ 15,000		\$ 33,460.48	\$ 15,000			\$ 15,000
TOTAL SNOW REMOVAL		\$ 96,766	\$ (7,000)	\$ 85,809	\$ 146,000	\$ -	\$ -	\$ 146,000
Street Lighting	A5182.44	\$ 20,000		\$ 11,428.74	\$ 15,000	\$ -1,000		\$ 14,000
TOTAL TRANSPORTATION		\$ 416,409	\$ (7,000)	\$ 346,210	\$ 479,929	\$ (43,301)	\$ (2,471)	\$ 434,157
Economic Assistance								
Publicity	A6410.44	\$ -	\$ -	\$ 2,061.81	\$ 5,000		\$ -4,500	\$ 500
TOTAL ECONOMIC ASSISTANCE		\$ -	\$ -	\$ 2,062	\$ 5,000	\$ -	\$ (4,500)	\$ 500
Culture and Recreation								
Parks	A7110							
Personnel	A7110.1	\$ 20,000		\$ 18,429.20	\$ 20,000			\$ 20,000
Supplies	A7110.41	\$ 5,000		\$ 3,002.60	\$ 5,000	\$ -2,000		\$ 3,000
Contractual	A7110.44	\$ 1,500		\$ 735.00	\$ 1,500	\$ -700		\$ 800
Maintenance Equipment	A7110.49	\$ 2,200		\$ 1,702.66	\$ 2,000	\$ -500		\$ 1,500
TOTAL PARKS		\$ 28,700	\$ -	\$ 23,869	\$ 28,500	\$ (3,200)	\$ -	\$ 25,300
Parks - Russ Joy	A7111							
Personnel	A7111.1	\$ 10,000		\$ 5,815.09	\$ 10,000			\$ 10,000
Supplies	A7111.41	\$ 1,100		\$ 84.23	\$ 1,100	\$ -900		\$ 200
Utilities / Telephone	A7111.42	\$ 2,800		\$ 2,590.81	\$ 2,800			\$ 2,800
Contractual	A7111.44	\$ 2,000		\$ 1,754.66	\$ 2,000	\$ -200		\$ 1,800
TOTAL PARKS - RUSS JOY		\$ 15,900	\$ -	\$ 10,245	\$ 15,900	\$ (1,100)	\$ -	\$ 14,800
Recreation	A7140							
Personnel	A7140.10	\$ 44,999		\$ 43,163.40	\$ 35,700			\$ 35,700
Equipment	A7140.20	\$ -		\$ -	\$ -			\$ -
Supplies	A7140.41	\$ 3,700		\$ 3,611.40	\$ 4,000	\$ -1,500		\$ 2,500
Utilities / Telephone	A7140.42	\$ 2,500		\$ 2,825.09	\$ 2,500			\$ 2,500
Contractual	A7140.44	\$ 1,000		\$ 250.00	\$ 1,000	\$ -500		\$ 500
Gasoline	A7140.47	\$ 300		\$ 80.23	\$ 300	\$ -200		\$ 100
Maintenance Equipment	A7140.49	\$ -		\$ -	\$ 100	\$ 100		\$ 100
TOTAL RECREATION		\$ 52,499	\$ -	\$ 49,930	\$ 43,500	\$ (2,100)	\$ -	\$ 41,400

Trustee's Adopted Budget
VILLAGE OF FREDONIA

General Fund Budgeted 2025-2026

SCHEDULE 2A

EXPENSE

Account Titles	Account Number	TRUSTEE'S BUDGET 2024-25	Transfer	Current Actual Budget 4.11.25	DEPT HEAD'S PROPOSED BUDGET 2025-26	MAYOR'S ADJUSTED BUDGET 2025-26	MAYOR'S ADJUSTED BUDGET 2025-26	TRUSTEE'S ADJUSTMENT \$	TRUSTEE'S BUDGET 2025-26
Youth Programs									
Personnel	A7310	\$ 11,149		8,037.40	\$ 15,300	\$ 15,300	\$ 15,300		\$ 15,300
Supplies	A7310.41	\$ 1,500		1,111.92	\$ 1,500	\$ 1,000	\$ -500		\$ 1,000
Contractual	A7310.44	\$ 1,200		1,173.64	\$ 1,200	\$ 1,200			\$ 1,200
TOTAL YOUTH PROGRAMS		\$ 13,849	\$ -	\$ 10,323	\$ 18,000	\$ (500)	\$ 17,500	\$ -	\$ 17,500
Culture									
Library	A7410	\$ 45,000		33,750.00	\$ 45,000	\$ 45,000	\$ 45,000		\$ 45,000
TOTAL CULTURE		\$ 45,000	\$ -	\$ 33,750	\$ 45,000	\$ -	\$ 45,000	\$ -	\$ 45,000
TOTAL CULTURE & RECREATION		\$ 155,948	\$ -	\$ 128,117	\$ 150,900	\$ (6,900)	\$ 144,000	\$ -	\$ 144,000
Home and Community Service									
Zoning									
Personnel	A8010	\$ 109,571		88,492.34	\$ 111,662	\$ 111,662	\$ 111,662		\$ 111,662
Personnel Overtime	A8010.1	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
Supplies	A8010.41	\$ 4,500		2,634.18	\$ 4,500	\$ 2,500	\$ -2,000		\$ 2,500
Utilities / Telephone	A8010.42	\$ 2,100		247.50	\$ 2,100	\$ 2,100	\$ 2,100		\$ 2,100
Travel / Training	A8010.43	\$ 1,000		755.00	\$ 1,000	\$ 1,000	\$ 1,000		\$ 1,000
Contractual	A8010.44	\$ 7,000		5,434.94	\$ 7,000	\$ 6,000	\$ -1,000		\$ 6,000
Gasoline	A8010.47	\$ 2,000		458.22	\$ 2,000	\$ 700	\$ -1,300		\$ 700
Maintenance Equipment	A8010.49	\$ 1,000		431.68	\$ 1,000	\$ 700	\$ -300		\$ 700
TOTAL ZONING		\$ 127,171	\$ -	\$ 78,454	\$ 129,262	\$ (5,100)	\$ 124,162	\$ -	\$ 124,162
Planning									
Supplies	A8020	\$ 500		97.81	\$ 500	\$ 200	\$ 300		\$ 200
Travel / Training	A8020.41	\$ -		\$ -	\$ 2,000	\$ 1,500	\$ -500		\$ 1,500
Contractual	A8020.44	\$ 2,000		1,310.11	\$ 2,000	\$ 2,000	\$ 2,000		\$ 2,000
TOTAL PLANNING		\$ 2,500	\$ -	\$ 1,408	\$ 4,500	\$ (1,800)	\$ 2,700	\$ -	\$ 2,700
Storm Sewers									
Supplies	A8140	\$ 5,000		1,596.78	\$ 5,000	\$ 4,000	\$ -1,000		\$ 4,000
Contractual	A8140.41	\$ -		\$ -	\$ 5,000	\$ 4,000	\$ -1,000		\$ 4,000
TOTAL STORM SEWERS		\$ 5,000	\$ -	\$ 1,597	\$ 5,000	\$ (1,000)	\$ 4,000	\$ -	\$ 4,000
Shade Trees									
Contractual	A8560	\$ -		\$ -	\$ 10,000	\$ 5,000	\$ -5,000		\$ 5,000
TOTAL SHADE TREES		\$ -	\$ -	\$ -	\$ 10,000	\$ (5,000)	\$ 5,000	\$ -	\$ 5,000
Cable TV									
Supplies	A8989	\$ 1,000		4,459.55	\$ 1,000	\$ 1,000	\$ 1,000		\$ 1,000
Contractual	A8989.41	\$ 4,500		5,579.24	\$ 4,500	\$ 4,500	\$ 4,500		\$ 4,500
TOTAL CABLE TV		\$ 5,500	\$ -	\$ 10,039	\$ 5,500	\$ -	\$ 5,500	\$ -	\$ 5,500
TOTAL HOME AND COMMUNITY SERVICE		\$ 140,171	\$ -	\$ 91,497	\$ 154,262	\$ (12,900)	\$ 141,362	\$ -	\$ 141,362

Trustee's Adopted Budget
VILLAGE OF FREDONIA
 General Fund Budgeted 2025-2026

SCHEDULE 2A

EXPENSE

Account Titles	Account Number	TRUSTEE'S BUDGET 2024- 25	Transfer	Current Actual Budget 4.11.25	DEPT HEAD'S PROPOSED BUDGET 2025-26	MAYOR'S ADJUSTEDBUD GET 2025-26	MAYOR'S ADJUSTEDBUDGET 2025-26	TRUSTEE'S ADJUSTMENT \$	TRUSTEE'S BUDGET 2025- 26
Employee Benefits									
State Retirement	A9010.8	\$ 119,652		91,000.00	\$ 86,915	\$ -6,698	\$ 80,217	\$ -450	\$ 79,767
Police Retirement	A9015.80	\$ 323,245		313,000.00	\$ 349,275	\$ -18,401	\$ 330,874	\$ -	\$ 330,874
Fire Retirement	A9015.81	\$ 214,273		209,000.00	\$ 284,746	\$ -36,715	\$ 248,031	\$ 28,424	\$ 276,455
Social Security (FICA)	A9030.8	\$ 292,945		259,547.72	\$ 328,692	\$ -18,187	\$ 310,505	\$ 8837	\$ 319,342
Workman's Compensation	A9040.8	\$ 110,216		110,215.13	\$ 107,370	\$ -	\$ 107,370	\$ -	\$ 107,370
Unemployment Insurance	A9051	\$ 2,500		17,126.51	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
Disability Insurance	A9055.8	\$ 500		669.68	\$ 600	\$ -	\$ 600	\$ -	\$ 600
Hospital Insurance	A9060.8	\$ 624,508		525,556.56	\$ 802,762	\$ (65,996)	\$ 736,766	\$ 2,993	\$ 739,759
Supplemental Benefit - Fire	A9085.8	\$ 93,250		78,813.88	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000
TOTAL EMPLOYEE BENEFITS		\$ 1,781,089	\$ -	\$ 1,604,929	\$ 2,070,360	\$ (145,997)	\$ 1,924,363	\$ 39,804	\$ 1,964,167
DEBT SERVICE									
Debt Principal									
Serial Bonds	A9710.6	228,735		259,735.00	\$ 181,155		181,155		181,155
Lease Principal		159,479		39,026.48	\$ 202,886		202,886		202,886
RAN					\$ 825,000		825,000		825,000
TOTAL DEBT PRINCIPAL		\$ 388,214	\$ -	\$ 298,761	\$ 1,209,041	\$ -	\$ 1,209,041	\$ -	\$ 1,209,041
Debt Interest									
Serial Bonds	A9710.7	29,743		96,218.12	\$ 36,114		36,114		36,114
Lease Interest		212,715		282,030.46	\$ 178,962		178,962		178,962
RAN Interest					\$ 13,992		13,992		13,992
TOTAL DEBT INTEREST		\$ 242,458	\$ -	\$ 380,249	\$ 229,068	\$ -	\$ 229,068	\$ -	\$ 229,068
TOTAL PRINCIPAL AND INTEREST		\$ 630,672	\$ -	\$ 679,010	\$ 1,438,109	\$ -	\$ 1,438,109	\$ -	\$ 1,438,109
TOTAL EXPENDITURES		\$ 7,274,979	\$ (7,000)	\$ 6,378,925	\$ 8,761,347	\$ (563,342)	\$ 8,198,005	\$ 161,867	\$ 8,359,872
Inter-Fund Transfers									
Capital Project Fund-paid in	A9950.9	\$ 134,000	7000	393,750.74	\$ 1,097,500	\$ -1,047,500	\$ 50,000	\$ 92,000	\$ 142,000
TOTAL INTER-FUND TRANSFERS		\$ 134,000	\$ 7,000	\$ 393,751	\$ 1,097,500	\$ (1,047,500)	\$ 50,000	\$ 92,000	\$ 142,000
TOTAL APPROPRIATIONS		\$ 7,408,979	\$ -	\$ 6,772,676	\$ 9,858,847	\$ (1,610,842)	\$ 8,248,005	\$ 253,867	\$ 8,501,872
Fund Gain / (Loss)		\$ 3,846					\$ (8,248,005.00)		

VILLAGE OF FREDONIA
Water Fund Budget
Trustee's Adopted Budget
Account Titles
SCHEDULE #2

Account Number	Account Titles	Transfer	TRUSTEE'S ADJUSTED BUDGET 2024-25		Current Budget Amounts 4,11,25		Department Head Requests 25-26		Mayor's Budget 2025-26		TRUSTEE'S ADJUSTED BUDGET 2025-26	
REVENUES												
F2140	Metered Water Sales		\$ 1,575,000	\$ 1,223,578	\$ 1,565,000	\$ 1,460,000	\$ 1,574,767					
F2142	Unmetered Water Sales		850	476	800	(300)	500					
F2146	Interest / Penalty		14,100	15,064	18,000	(2,000)	16,000					
F2378	Water Rents - SUNY		165,000	137,906	170,000	(20,000)	150,000					
F2378.1	ARPA Grant Funds		331,000	244,586	345,000	(26,000)	319,000					
F2770	Water - Misc. SUNY PRIOR YRS-16 & 17											
F5031	Water- Interfund Revenue (Capital Fund)											
****	TOTAL REVENUES - WATER		\$ 2,085,950	\$ 1,621,610	\$ 2,093,800	\$ (148,300)	\$ 1,945,500	\$ 188,087	\$ 2,133,597			
Trustee's Proposed Budget 2025/2026												
Water Fund Budget												
SCHEDULE 2F APPROPRIATIONS												
GENERAL GOVERNMENT SUPPORT												
F1910	Unallocated Insurance		\$ 108,393	\$ 112,278	\$ 111,762		\$ 111,762					
F1990	Contingency		20,000		20,000	(5,000)	15,000					
F1420.1	Attorney-Professional Services		20,000	3,965	20,000		20,000					
****	TOTAL GENERAL GOVERNMENT SUPPORT		\$ 148,393	\$ 116,243	\$ 151,762	\$ (6,000)	\$ 145,762					
HOME AND COMMUNITY SERVICE												
WATER ADMINISTRATION												
F8310.1	Personnel		\$ 41,373	\$ 37,993	\$ 43,459		\$ 43,459					
F8310.41	Supplies		5,000	4,901	7,000		7,000					
F8310.44	Contractual		5,000	5,678	5,500		5,500					
****	TOTAL WATER ADMINISTRATION		\$ 51,373	\$ 48,572	\$ 55,959		\$ 55,959					
PURIFICATION												
F8330-10	Personnel		\$ 441,809	\$ 313,659	\$ 415,248		\$ 415,248					
F8330.11	Personnel - Overtime		33,636	47,327	51,612		51,612					
F8330.41	Supplies - Water Purchased		20,000		20,000		20,000					
F8330.41	Supplies		130,000	132,612	140,000		140,000					
F8330.42	Clothing Allowance		1,750	457	1,800		1,800					
F8330.42	Utilities		40,000	37,458	35,000		35,000					
F8330.43	Travel / Training		6,000	3,001	6,000		6,000					
F8330.44	Contractual		80,000	83,627	85,000		85,000					
F8330.45	Fees		10,000	1,874	10,000	(5,000)	5,000					
F8330.47	Gas / Fuel		1,000	809	1,000		1,000					
F8330.49	Maintenance - Equipment		50,000	36,845	50,000	(10,000)	40,000					
****	TOTAL PURIFICATION		\$ 814,195	\$ 657,659	\$ 825,660	\$ (15,000)	\$ 810,660	\$ 10,000	\$ 820,660			
DISTRIBUTION												
F8340.1	Personnel		\$ 313,992	\$ 249,752	\$ 289,258		\$ 289,258					
F8340.11	Personnel - Overtime		9,248	8,670	8,486		8,486					
F8340.41	Supplies		10,000	6,658	8,000		8,000					
F8340.42	Utilities											
F8340.43	Travel / Training		2,500	200	3,000		3,000					
F8340.44	Contractual		11,500	3,333	10,000	(5,000)	5,000					
F8340.47	Gas / Fuel		9,500	5,635	8,000		8,000					
F8340.49	Maintenance - Equipment		1,500	285	1,500		1,500					
****	TOTAL DISTRIBUTION		\$ 359,240	\$ 274,734	\$ 328,244	\$ (6,000)	\$ 322,244	\$ (2,204)	\$ 320,040			
TOTAL HOME AND COMMUNITY												
			\$ 1,223,608	\$ 981,175	\$ 1,209,863	\$ (20,000)	\$ 1,189,863	\$ 7,796	\$ 1,197,659			

VILLAGE OF FREDONIA

SEWER FUND

Trustee's Adopted Budget 2025/2026
SCHEDULE 2G

Account Titles	Account Number	TRUSTEE'S ADJUSTED 2024-25	Current Revenue 4.11.25	Dept Head proposed 2025-26	Mayor's Budget Adj	Mayor's Proposed Budget 2025-26	TRUSTEE'S BUDGET ADJ	TRUSTEE'S ADJUSTED 2025-26
REVENUES								
Sewer Rents	G2120	1,720,000	1,191,741	1,500,000		1,500,000	250,000	1,750,000
Sewer Charges - BOD	G2122.1	11,000	3,637	6,000		6,000		6,000
Sewer Charges - Haulers	G2122.2	10,000	11,642	12,000	1,000	13,000		13,000
Interest / Penalties	G2128	13,000	14,081	16,000	1,000	17,000		17,000
Sewer - SUNY	G2374.1	165,000	110,796	170,000	(20,000)	150,000	43,000	193,000
Sewer - PPD	G2374.21	105,000	74,575	75,000		75,000	25,000	100,000
Sewer - Town	G2374.3	70,000	55,793	70,000		70,000	30,000	100,000
Sewer - NYSERTA	G2374.4	-	-	-	-	-	-	-
Sewer - Miscellaneous	G2770	-	-	-	-	-	-	-
Sewer - SUNY-ADJ	G3901	-	-	-	-	-	-	-
Sewer- Interfund Rev Capital Fund	G5031	-	-	-	-	-	-	-
TOTAL REVENUES - Sewer	*****	\$ 2,094,000	\$ 1,462,266	\$ 1,849,000	\$ (18,000)	\$ 1,831,000	\$ 348,000	\$ 2,179,000

VILLAGE OF FREDONIA

SEWER FUND

Trustee's Adopted Budget
SCHEDULE 2G

Account Titles	Account Number	TRUSTEE'S ADJUSTED 2023-24	Current Appropriations Dept Head proposed 2025-26	Mayor's Adjustment	Mayor's Proposed Budget 2025-26	TRUSTEE'S BUDGET ADJ	TRUSTEE'S ADJUSTED 2025-26
APPROPRIATIONS							
GENERAL GOVERNMENT SUPPORT							
Unallocated Insurance	G1910	115,868	117,580	119,470		119,470	119,470
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	*****	\$ 135,868	\$ 117,580	\$ 139,470	\$ (15,000)	\$ 124,470	\$ 124,470

SANITATION ADMINISTRATION

Personnel	G8110.1	41,373	35,902	43,459		43,459	43,459
Supplies	G8110.41	5,000	4,397	6,000	(2,000)	4,000	4,000
Contractual	G8110.44	5,000	5,995	7,000	(1,000)	6,000	6,000
TOTAL ADMINISTRATION	*****	\$ 51,373	\$ 46,294	\$ 56,459	\$ (3,000)	\$ 53,459	\$ 53,459

SANITARY SEWERS

Personnel	G8120.1	307,873	242,874	285,473		285,473	283,469
Personnel - Overtime	G8120.2	7,880	5,162	7,880		7,880	7,880
Supplies	G8120.41	5,500	1,418	5,500	(3,000)	2,500	2,500
Contractual	G8120.44	15,000	16,489	15,000	(5,000)	10,000	10,000
Gasoline	G8120.47	9,500	5,635	9,500	(1,000)	8,500	8,500
Maintenance Equipment	G8120.49	7,000	5,091	7,000	(2,000)	5,000	5,000
TOTAL SANITARY SEWERS	*****	\$ 352,753	\$ 276,668	\$ 330,353	\$ (11,000)	\$ 319,353	\$ (2,004)

SEWAGE TREATMENT / DISPOSAL

Personnel	G8130.10	379,255	295,471	394,809		394,809	394,809
Personnel - Overtime	G8130.11	15,000	7,755	19,995	(7,995)	12,000	12,000
Equipment - Replace	G8130.211	25,000	7,713	25,000	(5,000)	20,000	20,000
Equipment - Repair	G8130.212	30,000	9,291	30,000	(10,000)	20,000	25,000
Equipment - Preventative Maintenance	G8130.213	14,500	8,198	14,500	(4,500)	10,000	11,000
Supplies - Other	G8130.411	1,500	393	1,500	(500)	1,000	1,000
TOTAL SEWAGE TREATMENT / DISPOSAL		\$ 464,255	\$ 338,817	\$ 485,809	\$ (17,500)	\$ 468,309	\$ 481,809

VILLAGE OF FREDONIA

SEWER FUND

Trustee's Adopted Budget 2025/2026
SCHEDULE 2G

Account Titles	Account Number	TRUSTEES	Current Revenue	Dept Head	proposed 2025-26	Mayor's	Mayor's Proposed	TRUSTEES	TRUSTEES	ADJUSTED 2025-26
		ADJUSTED 2024-25	4,11,25		2025-26	Budget Adj	Budget 2025-26	BUDGET ADJ		
Supplies - Office / Copier	G8130.412	1,750	410	proposed	1,750	(500)	1,250			1,250
Clothing Allowance	G8130.4122	1,750	265		1,750	(250)	1,500			1,500
Supplies - Chemicals	G8130.413	80,000	68,242		98,000	(10,000)	88,000			88,000
Supplies - Lab	G8130.414	3,900	1,876		3,900		3,900			3,900
Supplies - Safety	G8130.415	1,700	2,656		1,700		1,700			1,700
Utilities - Electric	G8130.421	165,000	129,630		150,000		150,000	50,000		200,000
Utilities - Heating	G8130.422	16,000	9,954		16,000		16,000			16,000
Utilities - Water	G8130.424	8,500	4,443		8,500	(2,000)	6,500			6,500
Training / Travel	G8130.43	6,000	2,093		6,000	(2,000)	4,000			4,000
Contractual	G8130.44	25,000	15,573		25,000	(5,000)	20,000			20,000
Fees	G8130.45	35,000	27,455		35,000	(5,000)	30,000			30,000
Gasoline	G8130.47	4,500	3,335		4,500		4,500			4,500
Maintenance - Vehicles	G8130.49	4,500	9,009		4,500		4,500			4,500
TOTAL TREATMENT - DISPOSAL		\$ 818,855	\$ 603,761	\$ 842,404	\$ (52,745)	\$ (52,745)	789,659	\$ 56,000	\$	\$ 845,659
TOTAL HOME AND COMMUNITY		\$ 1,222,981	\$ 926,724	\$ 1,229,216	\$ (66,745)	\$ (66,745)	1,162,471	\$ 53,996	\$	\$ 1,216,467
EMPLOYEE BENEFITS										
State Retirement	G9010.8	99,166	49,766		84,093		84,093	(300)		83,793
Social Security	G9030.8	55,865	38,470		72,061		72,061	(146)		71,915
Workers Compensation	G9040.8	42,249	42,249		41,159		41,159			41,159
Hospital Insurance	G9060.8	191,468	216,282		200,419		200,419			200,419
Other Employee Benefits	G9089.8									
TOTAL EMPLOYEE BENEFITS		\$ 386,748	\$ 346,767	\$ 397,732	\$	\$	397,732	\$ (446)	\$	\$ 397,286
DEBT SERVICE										
Principal - Serial Bonds	G9710.6	85,679	323,217		162,389		162,389			162,389
Principal - EFC	G9730.6	162,630			162,630		162,630			162,630
Interest - Serial Bonds	G9710.7	30,442	39,695		48,149		48,149			48,149
Interest - Serial EFC Bonds	G9730.7									
Interest - EFC	G9730.71									
TOTAL PRINCIPAL AND INTEREST		\$ 278,751	\$ 362,912	\$ 373,168	\$	\$	373,168	\$	\$	\$ 373,168
SUBTOTAL		\$ 2,026,348	\$ 1,753,982	\$ 2,139,586	\$ (81,745)	\$ (81,745)	2,057,841	\$ 53,550	\$	\$ 2,111,391
INTER-FUND TRANSFERS										
Transfer - Capital Reserve	G9901.91				110,000		57,500			57,500
Transfer - Capital	G9950.9	10,000			(52,500)					
TOTAL INTER-FUND TRANSFERS		\$ 10,000	\$	\$ 110,000	\$ (52,500)	\$	57,500	\$	\$	\$ 57,500
TOTAL EXPENDITURES / APPROPRIATIONS		\$ 2,036,348	\$ 1,753,982	\$ 2,249,586	\$ (134,245)	\$ (134,245)	2,115,341	\$ 53,550	\$	\$ 2,168,891
Fund Gain / (Loss)		\$	\$ 57,652	\$ (400,586)	\$	\$ (284,341)	\$	\$	\$	\$ 10,109

VILLAGE OF FREDONIA
Trustee's Adopted Budget

2025-2026

CAPITAL FUNDS

Department / Project Description	Proposed	State Aid	Prior year	Capital	Trustee's	Bond Anticipation Notes			Bond Antic. Notes Total
						5-Year	10-Year	20-Year+	
Village Hall / Treasurer									
Total General Government Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police Department									
2-Marked Patrol Cars	\$ 140,000			\$ 70,000					\$ -
Total Police Department	\$ 140,000	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Department									
Personal Protective Equipment	22,000			11,000					\$ -
Powerload Ambulance 15	17,500								\$ -
Misc Building Repairs	20,000								\$ -
Total Fire Department	\$ 59,500	\$ -	\$ -	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ -
Street Department									
Chips Road Program	\$ 575,000	300,000		50,000			\$ -	\$ -	\$ -
Road Maintenance	100,000								\$ -
Loader	248,000			11,000					\$ -
Zero Turn Mower	11,000								\$ -
Pickup Truck	48,000								\$ -
East Parking Lot	100,000								\$ -
Building Repairs	70,000								\$ -
Temple Street to Barker Drainage	100,000								\$ -
Chestnut Street Drainage	90,000								\$ -
Birchwood Drainage	70,000								\$ -
Total Street Department	\$ 1,412,000	\$ 300,000	\$ -	\$ 61,000	\$ -	\$ -	\$ -	\$ -	\$ -
Parks & Recreation									
RJP Lighting	\$ 11,000			\$ -	\$ -		\$ -	\$ -	\$ -
Court Rehab	50,000			\$ -	\$ -		\$ -	\$ -	\$ -
Total Parks & Recreation	\$ 61,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund	\$ 1,672,500	\$ 300,000	\$ -	\$ 142,000	\$ -	\$ -	\$ -	\$ -	\$ -
Water Fund									
Residential Meter Replacement	\$ 20,000			20,000					\$ -
Commercial Meter Replacement	20,000			20,000			\$ -	\$ -	\$ -
Meter Reading Upgrades	32,000			32,000					\$ -
Plant Equipment Improvements									\$ -
Actuators	181,000								\$ -
Sludge Well Cleanout	27,500			27,500					\$ -
24 inch Clearwell line Rehab	30,000			30,000					\$ -
Generator	43,500			43,500					\$ -
Building and Grounds									\$ -
Parking Lot & Roadwork	60,000								\$ -
Brickwork on Building	50,000								\$ -
Pickup Truck	60,000								\$ -
Resurfacing Floors	35,000								\$ -
Video System	15,000								\$ -
Garage Door	2,500			2,500					\$ -
DAM Engineering Assessment	4,000,000								\$ -
Underground wiring	26,485								\$ -
Distribution									\$ -
Chestnut Street Water Main	900,000						900,000		\$ -
Gardner, Stuben & Pulaski St Water Main	890,000						890,000		\$ -
12" Loop from Water Street to Woodcrest Dr	500,000						500,000		\$ -
Hydrants and Valves	35,000			35,000					\$ -
Total Water Fund	\$ 6,927,985	\$ -	\$ -	\$ 210,500	\$ -	\$ -	\$ 2,290,000	\$ -	\$ -
Total Water Fund	\$ 6,927,985	\$ -	\$ -	\$ 210,500	\$ -	\$ -	\$ 2,290,000	\$ -	\$ -
Waste Water Treatment									
Sanitary Sewer	10,000								\$ -
Pump Station Upgrades	15,000								\$ -
Right of Way Clearing and Road Repair	15,000			7,500					\$ -
Duke's Root Control									\$ -
WWTP	70,000			50,000					\$ -
Engineering Work	325,000						325,000		\$ -
Grit System Replacement	500,000						500,000		\$ -
Trough Between AF Tanks & Clarifiers	600,000						600,000		\$ -
Airline Header Replacement CB to Tanks	600,000						1,100,000		\$ -
Screw Pumps	1,100,000								\$ -
Total Waste Water Fund	\$ 26,385,435	\$ 800,000	\$ -	\$ 67,500	\$ -	\$ -	\$ 2,925,000	\$ -	\$ -
2023 / 2024 Capital Spending	\$ 35,485,840	\$ 900,000	\$ -	\$ 410,000	\$ -	\$ -	\$ 4,815,000	\$ -	\$ -
	\$ 96,060								

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VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title

2025 / 2026 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

2025/ 2026 Fiscal Year

Justice Court - General Fund

Title	Number of Positions	Regular Base Wages			Total
		Budgeted	Longevity	Total	
Clerk To Justice	1	\$ 47,686	\$ 1,400	\$ 49,086	
Village Justice	1	20,000	N/A	20,000	
Act. Village Justice	1	5,500	N/A	5,500	
TOTAL		\$ 73,186	\$ 1,400	\$ 74,586	

VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title

2025 / 2026 Fiscal Year

Administration - General Fund

Title	Number of Positions	Regular Base Wages Budgeted	Longevity	Total
Village Clerk	1	62,759	3,600	62,759
Cleaner (Vill. Hall & DPW)	1	52,657	1,350	54,007
Senior Account Clerk	1	46,068	-	46,068
Tax Collector	1	5,000	-	5,000
Treasurer	1	90,881	3,600	94,481
Attendance Premium	1	5,000	-	5,000
TOTAL	6	\$ 262,365	\$ 8,550	\$ 267,315

VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title

2025 / 2026 Fiscal Year

Police Department - General Fund

Title	Number of Positions	Regular Base Wages		Longevity	Total
		Budgeted			
Police Officer - Patrolman	13	\$ 914,950	\$ 6,100		\$ 921,050
Police Sergeants	4	384,176	13,950		398,126
Police Officer - Part-Time	1	25,500	-		25,500
Police Dispatchers	4	199,310	3,850		203,160
Police Chief	1	128,750	5,600		134,350
TOTAL	23	\$ 1,652,687	\$ 29,500		\$ 1,682,187

VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title

2025 / 2026 Fiscal Year

Fire Department - General Fund

Title	Number of Positions	Regular Base Wages Budgeted	Longevity	Total
Firefighter(s)	6	\$ 495,081	9,900	\$ 504,981
EMT'S	6	\$ 495,081	9,900	\$ 504,981
Chief	1	111,395	-	111,395
Firefighter(s) - Part-Time	4	28,000		28,000
Total (Incl Part-Time)	17	\$ 1,129,557	\$ 19,800.00	\$ 1,149,357

VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title

2025 / 2026 Fiscal Year

Streets - General Fund

Title	Number of Positions	Regular Base Wages			Total
		Budgeted	Longevity	Total	
Clerk	1	\$ 46,753	\$ -	\$ 46,753	
Laborer	8	366,923	900	367,823	
MEO	3	244,257	4,850	249,107	
Working Supervisor	1	67,297	1,350	68,647	
Meter Reader	1	55,241	1,650	56,891	
DPW - Supervisor	1	87,550	5,500	93,050	
Total	15	\$ 868,021	\$ 14,250	\$ 882,271	

VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title

2025/2026

Recreation - General Fund

Title	Number of Positions	Regular Wages Budgeted	Longevity	Total
Program Coordinators	1	\$ 10,000	-	\$ 10,000
Summer Recreation	15	31,000	-	31,000
Recreation Director	1	10,000	-	10,000
TOTAL WAGES		\$ 51,000	-	\$ 51,000

VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title

2025 / 2026 Fiscal Year

Building Inspectors - General Fund

Title	Number of Positions	Regular Base Wages Budgeted	Longevity	Total
Building Inspector	1	\$ 48,694	-	\$ 48,694
Clerk II	1	36,280	-	36,280
Chief Inspector	1	26,488	-	26,488
Total	3	\$ 111,462	\$ -	\$ 111,462

VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title

2025/ 2026 Fiscal Year

WATER DEPARTMENT

Title	Number of Positions	Regular Base Wages			Total
		Budgeted	Longevity	Total	
Plant Operators	4	\$ 219,413	\$ 1,350	\$ 220,763	
Operator Trainee(s)	2	\$ 95,670	-	\$ 95,670	
Chief Operator	1	90,614	-	90,614	
TOTAL	7	\$ 405,698	\$ 1,350	407,048	

VILLAGE OF FREDONIA

Personnel Positions and Related Costs By Job Title

2025 / 2026 Fiscal Year

SEWER FUND

Title	Number of Positions	Regular Wages Budgeted	Longevity	Total
Chief Operator	1	\$ 77,250	-	\$ 77,250
WWTP Operator	2	118,361	1,650	120,011
WWTP Mechanic	1	62,926	1,150	64,076
Operator Trainee	1	47,986	-	47,986
Utility Worker	1	47,986	-	47,986
TOTAL	6	\$ 354,509	2,800	\$ 357,309

VILLAGE OF FREDONIA

Special Grant Fund

06/01/2025 - 05/31/2026

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
Revenue							
Sidewalk reimbursements		\$ 5,000	5,000				
Community Development Income	CD2170						
Interest	CD2401	1,200	1,200	500	500	500	500
Total Revenue		\$ 6,200	\$ 6,200	\$ 500	\$ 500	\$ 500	\$ 500
Expenditures							
Rehab Loans and Grants-parks	CD8668.4	\$ 115,000	\$ 115,000	\$ -	\$ -	\$ -	\$ -
Economic Development	CD8660.21						
Capital Improvement - Sidewalks - ADA	CD8660.22						
Capital Improvement - Sidewalks - REG	CD8660.22	10,000	10,000	10,000	5,000	5,000	
Capital Improvement - Sidewalks - Pers	CD8660.10			5,000	5,000		
Administration - Personnel	CD8686.1	13,000	13,000				
Administration - Contractual	CD8686.4			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
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

VILLAGE OF FREDONIA

DEBT SCHEDULE

09/01/25-5/31/2026

SUGGET
2025-2026

SCHEDULE C

Project	Fund	Original Principal	6/1/2025 Beginning Balance	Amortization		Interest	Total Interest	TOTAL PAY	Amortization Ending Balance	5/31/2026 Ending Balance
				Principal	Interest					
Street Improvement - Lakeview	General	8,723	5,248	778	131	112	243	1,021	4,470	4,470
Parking Lot Improvement	General	25,374	15,266	2,264	325	325	707	2,871	13,002	13,002
Drainage	General	26,432	9,998	9,998	1,686	1,436	3,121	13,119	5,904	5,904
Building Improvement	General	84,000	26,719	3,961	668	569	1,237	5,198	22,758	22,758
Rescue Truck	General	52,863	31,804	4,716	795	677	1,472	6,188	27,088	27,088
Dump Truck - Streets	General	52,863	31,804	4,716	795	677	1,472	6,188	27,088	27,088
Village Hall	General	58,148	34,984	5,187	875	745	1,620	6,807	29,797	29,797
Drainage Central Ave.	General	112,068	67,428	2,358	398	339	736	3,094	65,070	65,070
Ladder Truck	General	178,411	107,344	15,916	2,684	2,286	4,969	20,885	91,428	91,428
Ladder & Aerial Truck	General	2,591,034	2,542,915	130,435	125,213	2,286	125,213	255,649	2,412,460	2,412,460
2016 - Elgin Street Sweeper	General	181,801	36,000	17,000	360	360	720	18,720	18,000	18,000
2017 - Freightliner Plow and Accessory	General	167,901	34,000	17,000	340	340	680	17,680	17,000	17,000
Freightliner Chassis	General	127,443	97,182	30,261	13,000	1,250	13,000	43,261	66,921	66,921
FIRE TRUCK	General	250,000	125,000	25,000	1,250	1,250	2,500	27,500	100,000	100,000
Chipper	General	76,000	25,000	25,000	500	500	500	25,500	64,000	64,000
2015-Pumper Truck - Engine 15	General	\$ 236,956	\$ 80,000	\$ 16,000	\$ 3,136	\$ 27,142	\$ 3,136	\$ 19,136	\$ 64,000	\$ 64,000
Siemens Lease Agreement	General	\$ 1,926,904	\$ 1,815,560	\$ 72,451	\$ 26,607	\$ 27,142	\$ 53,749	\$ 126,200	\$ 1,743,109	\$ 1,743,109
GENERAL		\$ 6,156,921	\$ 6,092,155	\$ 384,041	\$ 178,819	\$ 36,257	\$ 215,076	\$ 589,117	\$ 4,708,115	\$ 4,708,115
WWTP - Digester Rehab.	Sewer	867,470	586,715	77,389	13,048	11,113	24,161	101,550	509,326	509,326
Process Aeration Blower	Sewer	1,485,000	950,000	60,000	9,744	9,744	19,488	69,744	890,000	890,000
SEWER TRUCK	Sewer	349,123	225,000	25,000	2,250	2,250	4,500	27,250	200,000	200,000
Sewer Total		\$ 2,681,593	\$ 1,751,715	\$ 182,389	\$ 25,042	\$ 23,107	\$ 48,149	\$ 198,544	\$ 1,599,326	\$ 1,599,326
Water Line - Howard Street	Water	15,859	9,542	1,415	239	203	442	1,857	8,127	8,127
Water Line - Chautauqua	Water	21,146	12,721	1,887	318	271	589	2,476	10,834	10,834
Water Line - Main Street	Water	34,360	20,670	3,065	517	440	957	4,022	17,605	17,605
Water Line - Woodward	Water	52,863	31,804	4,716	795	677	1,472	6,188	27,088	27,088
Webster Road Water Pump	Water	129,514	77,924	11,554	1,948	1,659	3,607	15,161	66,370	66,370
Water Plant Improvement	Water	729,501	438,945	65,080	10,973	9,346	20,319	85,399	373,865	373,865
Water Total		\$ 983,243	\$ 591,606	\$ 87,717	\$ 14,788	\$ 12,696	\$ 27,386	\$ 115,103	\$ 503,889	\$ 503,889
SUBTOTAL - Serial Bonds		\$ 9,821,757	\$ 7,445,477	\$ 634,147	\$ 218,650	\$ 71,961	\$ 290,611	\$ 912,764	\$ 6,811,330	\$ 6,811,330
SUBTOTAL - Serial Bonds	GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL - Serial Bonds	GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL - Serial Bonds	GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL - Serial Bonds	GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL - Serial Bonds	ALL FUNDS	\$ 9,821,757	\$ 7,445,477	\$ 634,147	\$ 218,650	\$ 71,961	\$ 293,747	\$ 912,764	\$ 6,811,330	\$ 6,811,330
	water	sewer	sewer	tot princ	tot int					
VILLAGE OF FREDONIA - NEW BOND ISSUE										
Project	Fund	Original Principal	6/1/2025 Beginning Balance	Amortization	Principal-April	Interest	Total Interest	TOTAL PAY	Amortization Principal	5/31/2025 Ending Balance
GENERAL - Bonds	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer	Sewer	\$ 4,878,833	\$ 4,716,203	\$ 162,630	\$ -	\$ -	\$ -	\$ 162,630	\$ 4,553,573	\$ 4,553,573
Waste Water Project-EFC	Sewer	\$ 4,878,833	\$ 4,716,203	\$ 162,630	\$ -	\$ -	\$ -	\$ 162,630	\$ 4,553,573	\$ 4,553,573
Total Sewer	Sewer	\$ 4,878,833	\$ 4,716,203	\$ 162,630	\$ -	\$ -	\$ -	\$ 162,630	\$ 4,553,573	\$ 4,553,573
Total Water	Water	\$ 1,389,611	\$ 1,260,000	\$ 35,000	\$ 13,961	\$ 13,961	\$ 27,922	\$ 62,922	\$ 1,225,000	\$ 1,225,000
Water Treatment Plant Project EFC	Water	\$ 626,545	\$ 550,000	\$ 20,000	\$ 5,621	\$ 5,621	\$ 11,242	\$ 31,242	\$ 530,000	\$ 530,000
Water Line Replacement EFC	Water	\$ 2,015,166	\$ 1,810,000	\$ 65,000	\$ 19,582	\$ 19,582	\$ 39,164	\$ 94,164	\$ 1,755,000	\$ 1,755,000
TOTAL Water - Bonds	Water	\$ 2,015,166	\$ 1,810,000	\$ 65,000	\$ 19,582	\$ 19,582	\$ 39,164	\$ 94,164	\$ 1,755,000	\$ 1,755,000
TOTAL Bond Issued		\$ 6,898,989	\$ 6,526,203	\$ 217,630	\$ 19,582	\$ 19,582	\$ 39,164	\$ 256,794	\$ 4,553,573	\$ 4,553,573