

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

Description	GENERAL FUND				SEWER FUND	Total Water - Sewer	Community Development	Total All Funds
	GENERAL FUND	WATER	FUND	SEWER FUND				
Mayor's Budget 2025/2026								
ACTUAL Unreserved Fund Balance - 05/31/24	\$ (306,810)	\$ 729,213	\$ 656,431	\$ 1,078,834	\$ -	\$ 1,078,834	\$ -	\$ 1,078,834
ESTIMATED Revenue	\$ 8,554,815	\$ 1,945,500	\$ 1,831,000	\$ 12,331,315	\$ -	\$ 12,331,315	\$ -	\$ 12,331,315
TOTAL REVENUE	\$ 8,554,815	\$ 1,945,500	\$ 1,831,000	\$ 12,331,315	\$ -	\$ 12,331,315	\$ -	\$ 12,331,315
Subtotal Revenue & Fund Balance	\$ 8,248,005	\$ 2,674,713	\$ 2,487,431	\$ 13,410,149	\$ -	\$ 13,410,149	\$ -	\$ 13,410,149
ESTIMATED APPROPRIATIONS	\$ 8,198,005	\$ 1,898,437	\$ 2,058,841	\$ 12,155,283	\$ -	\$ 12,155,283	\$ -	\$ 12,155,283
ESTIMATED Capital Costs	50,000	167,000	57,500	274,500	-	274,500	-	274,500
Less: TOTAL BUDGETED APPROPRIATIONS	\$ 8,248,005	\$ 2,065,437	\$ 2,116,341	\$ 12,429,783	\$ -	\$ 12,429,783	\$ -	\$ 12,429,783
Income/(Loss)	306,810	(119,937)	(285,341)	(98,468)	#	(98,468)	#	(98,468)
Increase (Decrease) Fund Balance	306,810	(119,937)	(285,341)	(98,468)	#	(98,468)	#	(98,468)
Estimated Unreserved Fund Balance - 05/31/2026	\$ -	\$ 609,276	\$ 371,090	\$ 980,366	\$ -	\$ 980,366	\$ -	\$ 980,366
Total Fund Balance Reserved/Unreserved @ 05/31/2025	\$ -	\$ 609,276	\$ 371,090	\$ 980,366	\$ -	\$ 980,366	\$ -	\$ 980,366
Village Balance Policy Recommended Fund Balance %15	\$ 1,237,201	\$ 309,816	\$ 317,451	\$ 1,864,467	\$ -	\$ 1,864,467	\$ -	\$ 1,864,467
Village Balance Policy Recommended Fund Balance %25	\$ 2,062,001	\$ 516,359	\$ 529,085	\$ 2,686,256	\$ -	\$ 2,686,256	\$ -	\$ 2,686,256
over/(short)	\$ (1,237,201)	\$ 299,461	\$ 53,639	\$ 1,864,467	\$ -	\$ 1,864,467	\$ -	\$ 1,864,467
	15.00%	\$ 1,237,201	\$ 309,816	\$ 317,451	\$ 1,864,467	\$ -	\$ 1,864,467	\$ 1,864,467
	25%	\$ 2,062,001	\$ 516,359	\$ 529,085	\$ 2,686,256	\$ -	\$ 2,686,256	\$ 2,686,256

VILLAGE OF FREDONIA General Fund Revenue iscal Year 06/01/2025 thru 05/31/2026 Mayor's Proposed Budget						
SCHEDULE 1A						
Revenues:						
Account Titles	Account Number	TRUSTEE'S Adjusted Revenue 2024/2025	Current Actual Budget 3.13.25	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		\$ 4,624,177
Real Property Tax - Prior	A1002					
TOTAL REAL PROPERTY TAX		\$ 3,214,671	\$ 3,151,638	\$ 4,624,177	\$ -	\$ 4,624,177
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	\$ -	\$ 4,632,177
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	80,190.84	\$ 107,000		\$ 107,000
Franchise Tax	A1170	\$ 120,000	71,483.92	\$ 100,000		\$ 100,000
TOTAL NON-PROPERTY TAX ITEMS		\$ 2,460,000	\$ 1,791,851	\$ 2,407,000	\$ -	\$ 2,407,000
DEPARTMENTAL INCOME						
Tax Collection Fees	A1232	\$ 700	485.00	\$ 750		\$ 750
Police Fees - SportsSecurity-Fi	A1520	\$ 2,000	2,804.16	\$ 5,500		\$ 5,500
Dog Control Fees	A1550	\$ 150	252.25	\$ 300		\$ 300
Safety Inspection Fees	A1560	\$ 30,000	12,165.00	\$ 20,000		\$ 20,000
Registrar Fees (Vital Statistics)	A1603	\$ 2,000	1,636.00	\$ 2,500		\$ 2,500
Ambulance Charges	A1640	\$ 800,000	418,586.84	\$ 550,000		\$ 550,000
On-Street Parking	A1740	\$ 30,000	8,958.00	\$ 15,000		\$ 15,000
Parks / Recreation - Russell Joy	A2001	\$ 5,000	2,130.00	\$ 3,000		\$ 3,000
Zoning Fees	A2110	\$ 500	1,400.00	\$ 500		\$ 500
TOTAL DEPARTMENTAL INCOME		\$ 870,350	\$ 448,417	\$ 597,550	\$ -	\$ 597,550
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	15,685.33	\$ 28,000		\$ 28,000
Rental - Real Property	A2410	\$ 6,000	-	\$ 6,000		\$ 6,000

VILLAGE OF FREDONIA General Fund Revenue iscal Year 06/01/2025 thru 05/31/2026 Mayor's Proposed Budget						
SCHEDULE 1A						
Revenues:						
Account Titles	Account Number	TRUSTEE'S Adjusted Revenue 2024/2025	Current Actual Budget 3.13.25	MAYOR'S PROPOSED BUDGET 2025/2026	TRUSTEE'S Adjustments	TRUSTEE'S Adjusted Revenue 2025/2026
TOTAL USE OF MONEY / PROPERTY		\$ 31,000	\$ 15,685	\$ 34,000	\$ -	\$ 34,000
LICENSES AND PERMITS						
Electrical / Plumbing Licenses	A2501	\$ 12,000	8,250.00	\$ 6,000		\$ 6,000
Bingo Licenses	A2540	\$ 2,000	999.37	\$ 2,000		\$ 2,000
License - Other	A2590	\$ 3,000	1,050.00	\$ 3,000		\$ 3,000
Permits / Building	A2591	\$ 30,000	27,768.08	\$ 40,000		\$ 40,000
TOTAL LICENSES AND PERMITS		\$ 47,000	\$ 38,067	\$ 51,000	\$ -	\$ 51,000
FINES AND FORFEITURES						
Fines and Forfeitures - Bail	A2610	\$ 55,000	29,929.82	\$ 45,000		\$ 45,000
TOTAL FINES AND FORFEITURES		\$ 55,000	\$ 29,930	\$ 45,000	\$ -	\$ 45,000
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	21,650.00	\$ 6,000		\$ 6,000
Premium On Obligations - Bonds	A2710	\$ -	-	\$ -		\$ -
Misc. Income	A2770	\$ 5,500	50,010.19	\$ 5,500		\$ 5,500
Gas Royalties	A2770.1	\$ 500	170.71	\$ 500		\$ 500
TOTAL MISC. LOCAL SOURCE		\$ 12,000	\$ 71,831	\$ 12,000	\$ -	\$ 12,000
TOTAL INCOME BEFORE STATE AID		\$ 7,193,417	\$ 6,208,676	\$ 8,394,675	\$ -	\$ 8,394,675
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	\$ 6,479,897	\$ 8,554,815	\$ -	\$ 8,554,815

Mayor's Proposed 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 3.13.25	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	A1010.1	\$ 25,000		19,791.49	\$ 25,000			\$	\$ 25,000
Supplies	A1010.41	\$ 500		463.35	\$ 500			\$	\$ 500
Travel	A1010.43	\$ 4,000		175.00	\$ 1,000			\$	\$
TOTAL TRUSTEE'S		\$ 29,500	\$ -	20,429.84	\$ 26,500	\$ (1,000)		\$	\$ 25,500
Village Justice									
Personnel	A1110.1	\$ 60,692		51,506.06	\$ 62,315			\$	\$ 62,315
Personnel Overtime - Court	A1110.11	\$			\$			\$	\$
Supplies	A1110.41	\$ 2,000		2,486.59	\$ 2,500			\$	\$ 2,500
Contractual	A1110.44	\$ 4,000		4,444.72	\$ 4,500			\$	\$ 4,500
TOTAL JUSTICE		\$ 66,692	\$ -	58,437	\$ 69,315	\$		\$	\$ 69,315
Mayor									
Personnel	A1210.1	\$ 12,000		9,500.00	\$ 12,000			\$	\$ 12,000
Supplies	A1210.41	\$ 1,000		745.45	\$ 500			\$	\$ 500
Utilities / Telephone	A1210.42	\$ 2,000		3,380.96	\$ 2,500			\$	\$ 2,500
Travel	A1210.43	\$ 3,000		270.36	\$ 1,000			\$	\$ 1,000
TOTAL MAYOR		\$ 18,000	\$ -	13,897	\$ 16,000	\$		\$	\$ 16,000
Treasurer									
Personnel	A1325.1	\$ 70,945		56,637.67	\$ 73,342			\$	\$ 73,342
Supplies	A1325.41	\$ 4,000		3,999.73	\$ 5,500			\$	\$ 5,500
Utilities	A1325.42	\$ 4,500		3,380.66	\$ 4,600			\$	\$ 4,500
Travel / Training	A1325.43	\$ 2,500		2,299.63	\$ 2,500			\$	\$ 1,000
Contractual	A1325.44	\$ 29,000		20,969.93	\$ 33,000			\$	\$ 33,000
TOTAL TREASURER		\$ 110,945	\$ -	87,288	\$ 118,942	\$ (1,600)		\$	\$ 117,342
Village Clerk									
Personnel	A1410.1	\$ 48,932		40,603.12	\$ 53,707			\$	\$ 53,707
Supplies	A1410.41	\$ 4,000		3,932.66	\$ 4,000			\$	\$ 4,000
Utilities	A1410.42	\$ 5,900		3,380.86	\$ 5,500			\$	\$ 5,500
Travel/Training	A1410.43	\$ 1,500			\$ 2,000			\$	\$ 1,000
Contractual	A1410.44	\$ 4,000		3,823.37	\$ 4,500			\$	\$ 4,500
TOTAL CLERK		\$ 63,932	\$ -	51,740	\$ 68,707	\$ (1,000)		\$	\$ 68,707
Law									
Personnel	A1420.1	\$						\$	\$
Supplies	A1420.41	\$						\$	\$
Fees Negotiator	A1420.44	\$ 30,000			\$ 30,000			\$	\$ 30,000
TOTAL LAW		\$ 30,000	\$ -	\$	\$ 30,000	\$		\$	\$ 30,000

Mayor's Proposed 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 3,13,25	DEPT HEAD'S PROPOSED BUDGET 2025-26	MAYOR'S ADJUSTEDBUD GET 2025-26	MAYOR'S ADJUSTEDBUDGET 2025-26	TRUSTEE'S ADJUSTMENT S	TRUSTEE'S BUDGET 2025- 26
TOTAL LAW	A1420.45	\$ 105,000	\$ -	\$ -	\$ 39,680	\$ 105,000	\$ (15,000)	\$ 90,000	\$ -	\$ 90,000
Engineer	A1440									
Buildings and Grounds	A1620									
Personnel	A1620.1	\$ 50,877			\$ 40,628.66	\$ 54,007		\$ 54,007	\$ -	\$ 54,007
Personnel Overtime		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
Utilities	A1620.42	\$ 40,000			\$ 29,236.41	\$ 35,000		\$ 35,000	\$ -	\$ 35,000
Supplies	A1620.41	\$ 5,000			\$ 1,973.97	\$ 5,000		\$ 3,000	\$ -	\$ 3,000
Contractual	A1620.44	\$ 30,000			\$ 23,273.38	\$ 33,000		\$ 30,000	\$ -	\$ 30,000
TOTAL BUILDINGS & GROUNDS		\$ 125,877	\$ -	\$ -	\$ 95,112	\$ 127,007	\$ (5,000)	\$ 122,007	\$ -	\$ 122,007
Special Items	A1900									
Insurance	A1910	\$ -			\$ 149,507	\$ 123,163.51		\$ 154,155	\$ -	\$ 154,155
Dues / Publications	A1920.45	\$ 5,000			\$ 4,283.00	\$ 5,000		\$ 5,000	\$ -	\$ 5,000
Judgements / Claims	A1930.45	\$ 1,500			\$ -	\$ 1,500		\$ -	\$ -	\$ -
Taxes - Village Properties	A1950	\$ 1,000			\$ 1,265.12	\$ 1,300		\$ 1,300	\$ -	\$ 1,300
Contingency	A1990	\$ 5,000			\$ -	\$ 20,000		\$ (15,000)	\$ -	\$ 5,000
TOTAL SPECIAL ITEMS		\$ 162,007	\$ -	\$ -	\$ 128,712	\$ 181,955	\$ (16,500)	\$ 165,455	\$ -	\$ 165,455
Total General Government Support		\$ 681,953	\$ -	\$ -	\$ 495,296	\$ 714,426	\$ (40,100)	\$ 674,326	\$ -	\$ 674,326
Police	A3120									
Personnel	A3120.1	\$ 1,692,765			\$ 1,285,115.46	\$ 1,805,938		\$ 1,780,010	\$ -	\$ 1,780,010
Personnel Overtime	A3120.11	\$ 60,000			\$ 40,639.34	\$ 75,000		\$ 60,000	\$ -	\$ 60,000
Supplies	A3120.41	\$ 15,000			\$ 5,949.98	\$ 18,000		\$ 10,000	\$ -	\$ 10,000
Uniforms	A3120.412	\$ 20,000			\$ 8,256.67	\$ 23,000		\$ 23,000	\$ -	\$ 23,000
Utilities / Telephone	A3120.42	\$ 4,000			\$ 4,281.22	\$ 4,000		\$ 4,000	\$ -	\$ 4,000
Travel / Training	A3120.43	\$ 7,000			\$ 608.16	\$ 9,000		\$ 7,000	\$ -	\$ 7,000
Contractual		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
Gasoline	A3120.47	\$ 25,000			\$ 18,879.22	\$ 30,000		\$ 25,000	\$ -	\$ 25,000
Maintenance Equipment	A3120.49	\$ 17,000			\$ 13,640.16	\$ 20,000		\$ 17,000	\$ -	\$ 17,000
SUBTOTAL POLICE		\$ 1,840,765	\$ -	\$ -	\$ 1,508,075	\$ 1,984,938	\$ (58,928)	\$ 1,926,010	\$ -	\$ 1,926,010
On-Street Parking	A3320									
Personnel	A3320.1	\$ 30,252			\$ 25,451.43	\$ 36,863		\$ 36,863	\$ -	\$ 36,863
Supplies	A3320.41	\$ 6,000			\$ -	\$ 6,000		\$ -	\$ -	\$ -
TOTAL ON-STREET PARKING		\$ 36,252	\$ -	\$ -	\$ 25,451	\$ 42,863	\$ (3,000)	\$ 39,863	\$ -	\$ 39,863
TOTAL POLICE		\$ 1,877,017	\$ -	\$ -	\$ 1,533,527	\$ 2,027,801	\$ (61,928)	\$ 1,965,873	\$ -	\$ 1,965,873

Mayor's Proposed 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 3,13,25	DEPT HEAD'S PROPOSED BUDGET 2025-26	MAYOR'S ADJUSTEDBUD GET 2025-26	MAYOR'S ADJUSTEDBUDGET 2025-26	TRUSTEE'S ADJUSTMENT S	TRUSTEE'S BUDGET 2025- 26
Fire Protection									
Personnel	A3410.1	\$ 608,160		437,054.30	623,427	-87255	536,172		536,172
Personnel Overtime	A3410.11	\$ 29,200		28,076.02	43,153	-8153	35,000		35,000
Equipment Safety	A3410.2	\$ 12,000		2,555.41	16,000	-6000	10,000		10,000
Supplies	A3410.41	\$ 10,000		2,463.14	13,000	-3000	10,000		10,000
Utilities / Telephone	A3410.42	\$ 17,000		12,703.24	17,000	-2000	15,000		15,000
Travel / Training	A3410.43	\$ 12,000	0	2,961.93	16,000	-8000	8,000		8,000
Contractual	A3410.44	\$ 100,000		39,325.73	127,800		127,800		127,800
Gasoline	A3410.47	\$ 8,000		3,901.56	10,100	-1100	9,000		9,000
Maintenance Equipment	A3410.49	\$ 45,000		43,109.08	55,000	-10000	45,000		45,000
TOTAL FIRE PROTECTION		\$ 841,360	\$ -	\$ 572,150	\$ 921,480	\$ (125,508)	\$ 795,972	\$ -	\$ 795,972
Dog Control									
Contractual	A3510	\$ 4,000		3,661.60	4,000		4,000		4,000
TOTAL ANIMAL CONTROL	A3510.44	\$ 4,000	\$ -	\$ 3,662	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
Civil Defense									
Personnel	A3640	\$ 6,000		4,791.54	6,000		6,000		6,000
TOTAL CIVIL DEFENSE	A3640.1	\$ 6,000	\$ -	\$ 4,792	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000
Ambulance Service									
Personnel	A4540	\$ 608,160		423,199.89	623,427	-87255	536,172		536,172
Personnel Overtime	4540.1	\$ 29,200		30,380.25	43,153	-8153	35,000		35,000
Ambulance Supplies	A4540.41	\$ 18,000		8,871.52	22,000	-7000	15,000		15,000
Ambulance Training	A4540.43	\$ 5,000	0	-	18,000	-13000	5,000		5,000
Ambulance Contractual	A4540.44	\$ 60,000		33,786.11	60,000	-8000	52,000		52,000
Gasoline	A4540.47	\$ 10,000		6,387.76	10,000	-800	9,200		9,200
Maintenance Equip	A4540.49	\$ 10,000		6,898.31	12,500	-2500	10,000		10,000
TOTAL AMBULANCE		\$ 740,360	\$ -	\$ 509,524	\$ 789,080	\$ (126,708)	\$ 662,372	\$ -	\$ 662,372
TOTAL PUBLIC SAFETY		\$ 3,468,737	\$ -	\$ 2,623,654	\$ 3,748,361	\$ (314,144)	\$ 3,434,217	\$ -	\$ 3,434,217
Transportation									
Maintenance - Streets									
Personnel	A5110	\$ 167,530		136,677.52	187,601	-12601	175,000		175,000
Personnel - Overtime	A5110.11	\$ 3,863		3,268.55	1,578		1,578		1,578
Supplies	A5110.41	\$ 15,000		6,278.44	15,000	-7000	8,000		8,000
Clothing Allowance	A5110.412	\$ 3,250		1,521.31	3,250		3,250		3,250
Utilities / Telephone	A5110.42	\$ 10,500		7,701.53	7,000		7,000		7,000
Travel / Training	A5110.43	\$ 1,500		706.91	1,500	-700	800		800
Contractual	A5110.44	\$ 18,000		13,534.38	18,000	-2000	16,000		16,000
Gasoline	A5110.47	\$ 45,000		16,693.94	50,000	-15000	35,000		35,000

Mayor's Proposed 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 3,13,25	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
Maintenance Equipment	A5110.49	\$ 35,000		27,080.12	\$ 35,000		30,000	\$ 30,000	\$ 30,000
TOTAL STREET MAINTENANCE		\$ 299,643	\$ -	\$ 212,463	\$ 318,929	\$ (42,301)	\$ 276,628	\$ -	\$ 276,628
Snow Removal									
Personnel	A5142.1	\$ 20,766		20,766.00	\$ 70,000		70,000	\$ 70,000	\$ 70,000
Personnel Overtime	A5142.11	\$ 16,000		13,218.18	\$ 16,000		16,000	\$ 16,000	\$ 16,000
Supplies	A5142.41	\$ 3,000		3,237.06	\$ 3,000		3,000	\$ 3,000	\$ 3,000
Supplies-Salt	A5142.411	\$ 42,000	-7,000	14,276.76	\$ 42,000		42,000	\$ 42,000	\$ 42,000
Maintenance Equipment	A5142.49	\$ 15,000		20,938.48	\$ 15,000		15,000	\$ 15,000	\$ 15,000
TOTAL SNOW REMOVAL		\$ 96,766	\$ (7,000)	\$ 72,436	\$ 146,000	\$ -	\$ 146,000	\$ -	\$ 146,000
Street Lighting	A5182.44	\$ 20,000		10,299.00	\$ 15,000		14,000	\$ 14,000	\$ 14,000
TOTAL TRANSPORTATION		\$ 416,409	\$ (7,000)	\$ 295,198	\$ 479,929	\$ (43,301)	\$ 436,628	\$ -	\$ 436,628
Economic Assistance									
Publicity	A6410.44	\$ -		2,038.00	\$ 5,000		5,000	\$ 5,000	\$ 5,000
TOTAL ECONOMIC ASSISTANCE		\$ -	\$ -	\$ 2,038	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
Culture and Recreation									
Parks									
Personnel	A7110.1	\$ 20,000		18,429.20	\$ 20,000		20,000	\$ 20,000	\$ 20,000
Supplies	A7110.41	\$ 5,000		3,002.60	\$ 5,000		3,000	\$ 3,000	\$ 3,000
Contractual	A7110.44	\$ 1,500		735.00	\$ 1,500		800	\$ 800	\$ 800
Maintenance Equipment	A7110.49	\$ 2,200		1,702.66	\$ 2,000		1,500	\$ 1,500	\$ 1,500
TOTAL PARKS		\$ 28,700	\$ -	\$ 23,869	\$ 28,500	\$ (3,200)	\$ 25,300	\$ -	\$ 25,300
Parks - Russ Joy									
Personnel	A7111.1	\$ 10,000		5,815.09	\$ 10,000		10,000	\$ 10,000	\$ 10,000
Supplies	A7111.41	\$ 1,100		26.97	\$ 1,100		200	\$ 200	\$ 200
Utilities / Telephone	A7111.42	\$ 2,800		2,522.23	\$ 2,800		2,800	\$ 2,800	\$ 2,800
Contractual	A7111.44	\$ 2,000		1,754.66	\$ 2,000		1,800	\$ 1,800	\$ 1,800
TOTAL PARKS - RUSS JOY		\$ 15,900	\$ -	\$ 10,119	\$ 16,900	\$ (1,100)	\$ 14,800	\$ -	\$ 14,800
Recreation									
Personnel	A7140.10	\$ 44,999		43,163.40	\$ 35,700		35,700	\$ 35,700	\$ 35,700
Equipment	A7140.20	\$ -		-	\$ -		-	\$ -	\$ -
Supplies	A7140.41	\$ 3,700		3,611.40	\$ 4,000		2,500	\$ 2,500	\$ 2,500
Utilities / Telephone	A7140.42	\$ 2,500		2,358.47	\$ 2,500		2,500	\$ 2,500	\$ 2,500
Contractual	A7140.44	\$ 1,000		250.00	\$ 1,000		500	\$ 500	\$ 500
Gasoline	A7140.47	\$ 300		80.23	\$ 300		100	\$ 100	\$ 100
Maintenance Equipment	A7140.49	\$ -		-	\$ 100		100	\$ 100	\$ 100
TOTAL RECREATION		\$ 52,499	\$ -	\$ 49,464	\$ 43,500	\$ (2,100)	\$ 41,400	\$ -	\$ 41,400

Mayor's Proposed 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 3.13.25	DEPT HEAD'S PROPOSED BUDGET 2025-26	MAYOR'S ADJUSTEDBUD GET 2025-26	MAYOR'S ADJUSTEDBUDGET 2025-26	TRUSTEE'S ADJUSTMENT S	TRUSTEE'S BUDGET 2025- 26
Youth Programs	A7310								
Personnel	A7310.1	\$ 11,149		8,037.40	15,300				15,300
Supplies	A7310.41	\$ 1,500		1,111.92	1,500				1,000
Contractual	A7310.44	\$ 1,200		1,173.64	1,200				1,200
TOTAL YOUTH PROGRAMS		\$ 13,849	\$ -	\$ 10,323	\$ 18,000	\$ (500)	\$ 17,500	\$ -	\$ 17,500
Culture									
Library	A7410	\$ 45,000		22,500.00	45,000				45,000
TOTAL CULTURE		\$ 45,000	\$ -	\$ 22,500	\$ 45,000	\$ (6,900)	\$ 144,000	\$ -	\$ 45,000
TOTAL CULTURE & RECREATION		\$ 155,948	\$ -	\$ 116,275	\$ 150,900	\$ (6,900)	\$ 144,000	\$ -	\$ 144,000
Home and Community Service									
Zoning	A8010								
Personnel	A8010.1	\$ 109,571		60,881.74	111,662				111,662
Personnel Overtime		\$ -		\$ -	\$ -				\$ -
Supplies	A8010.41	\$ 4,500		2,028.34	4,500				2,000
Utilities / Telephone	A8010.42	\$ 2,100		202.50	2,100				2,100
Travel / Training	A8010.43	\$ 1,000		755.00	1,000				1,000
Contractual	A8010.44	\$ 7,000		4,725.16	7,000				6,000
Gasoline	A8010.47	\$ 2,000		516.48	2,000				700
Maintenance Equipment	A8010.49	\$ 1,000		431.68	1,000				700
TOTAL ZONING		\$ 127,171	\$ -	\$ 69,541	\$ 129,262	\$ (5,100)	\$ 124,162	\$ -	\$ 124,162
Planning	A8020								
Supplies	A8020.41	\$ 500		110.70	500				200
Travel / Training	A8020.43	\$ -		\$ -	2,000				500
Contractual	A8020.44	\$ 2,000		1,310.11	2,000				2,000
TOTAL PLANNING		\$ 2,500	\$ -	\$ 1,421	\$ 4,500	\$ (1,800)	\$ 2,700	\$ -	\$ 2,700
Storm Sewers	A8140								
Supplies	A8140.41	\$ 5,000		1,596.78	5,000				4,000
TOTAL STORM SEWERS		\$ 5,000	\$ -	\$ 1,597	\$ 5,000	\$ (1,000)	\$ 4,000	\$ -	\$ 4,000
Shade Trees	A8560								
Contractual	A8560.44	\$ -		\$ -	10,000				5,000
TOTAL SHADE TREES		\$ -	\$ -	\$ -	\$ 10,000	\$ (5,000)	\$ 5,000	\$ -	\$ 5,000
Cable TV	A8989								
Supplies	A8989.41	\$ 1,000		4,064.55	1,000				1,000
Contractual	A8989.44	\$ 4,500		3,337.56	4,500				4,500
TOTAL CABLE TV		\$ 5,500	\$ -	\$ 7,402	\$ 5,500	\$ -	\$ 5,500	\$ -	\$ 5,500
TOTAL HOME AND COMMUNITY SERVICE		\$ 140,171	\$ -	\$ 79,961	\$ 154,262	\$ (12,900)	\$ 141,362	\$ -	\$ 141,362

Mayor's Proposed 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 3,13,25	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		60,636.03	\$ 86,915	-6998	\$ 80,217	\$	\$ 80,217
Police Retirement	A9015.80	\$ 323,245		208,643.40	\$ 349,275	-18401	\$ 330,874	\$	\$ 330,874
Fire Retirement	A9015.81	\$ 214,273		139,095.53	\$ 284,746	-36715	\$ 248,031	\$	\$ 248,031
Social Security (FICA)	A9030.8	\$ 292,945		237,320.18	\$ 328,692	-18,187	\$ 310,505	\$	\$ 310,505
Workman's Compensation	A9040.8	\$ 110,216		110,215.13	\$ 107,370		\$ 107,370	\$	\$ 107,370
Unemployment Insurance	A9051	\$ 2,500		12,117.47	\$ 10,000		\$ 10,000	\$	\$ 10,000
Disability Insurance	A9055.8	\$ 500		669.68	\$ 600		\$ 600	\$	\$ 600
Hospital Insurance	A9060.8	\$ 624,508		477,622.55	\$ 802,762	\$ (65,996)	\$ 736,766	\$	\$ 736,766
Supplemental Benefit - Fire	A9085.8	\$ 93,250		71,596.32	\$ 100,000		\$ 100,000	\$	\$ 100,000
TOTAL EMPLOYEE BENEFITS		\$ 1,781,089	\$ -	\$ 1,317,916	\$ 2,070,360	\$ (145,997)	\$ 1,924,363	\$ -	\$ 1,924,363
DEBT SERVICE									
Debt Principal									
Serial Bonds	A9710.6	228,735		259,735.00	\$ 181,155		\$ 181,155		\$ 181,155
Lease Principal		159,479		25,082.72	\$ 202,886		\$ 202,886		\$ 202,886
RAN					\$ 825,000		\$ 825,000		\$ 825,000
TOTAL DEBT PRINCIPAL		\$ 388,214	\$ -	\$ 284,818	\$ 1,209,041	\$ -	\$ 1,209,041	\$ -	\$ 1,209,041
Debt Interest									
Serial Bonds	A9710.7	29,743		98,218.12	\$ 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	\$ 228,068	\$ -	\$ 228,068	\$ -	\$ 228,068
TOTAL PRINCIPAL AND INTEREST		\$ 630,672	\$ -	\$ 665,066	\$ 1,438,109	\$ -	\$ 1,438,109	\$ -	\$ 1,438,109
TOTAL EXPENDITURES									
		\$ 7,274,979	\$ (7,000)	\$ 5,595,404	\$ 8,761,347	\$ (563,342)	\$ 8,198,005	\$ -	\$ 8,198,005
Inter-Fund Transfers									
Capital Project Fund-paid in	A9950.9	\$ 134,000	7000	393,750.74	1,097,500	-1,047,500	\$ 50,000	\$	\$ 50,000
TOTAL INTER-FUND TRANSFERS									
		\$ 134,000	\$ 7,000	\$ 393,751	\$ 1,097,500	\$ (1,047,500)	\$ 50,000	\$ -	\$ 50,000
TOTAL APPROPRIATIONS									
		\$ 7,408,979	\$ -	\$ 5,989,155	\$ 9,858,847	\$ (1,610,842)	\$ 8,248,005	\$ -	\$ 8,248,005
Fund Gain / (Loss)									
		\$	3,846				\$ (8,248,005.00)	\$	\$ 306,810
									\$ -650,000
									\$ (343,190)

VILLAGE OF FREDONIA
 Water Fund Budget
 Mayor's Proposed Budget
 Account Titles
 SCHEDULE 2F

Account Titles	Account Number	ADJUSTED BUDGET 2024-25	Transfer	Current Budget Amounts 3.10.25	Department Head Requests 25-26	Mayor's Adjustments	Mayor's Budget 2025-26	TRUSTEES' ADJUSTMENTS 2025-26	TRUSTEES' ADJUSTED BUDGET 2025-26
REVENUES									
Metered Water Sales	F2140	\$ 1,575,000		\$ 1,087,130	\$ 1,590,000	\$ (100,000)	\$ 1,480,000	\$	\$ 1,480,000
Unmetered Water Sales	F2142	\$ 850		\$ 476	\$ 800	\$ (300)	\$ 500	\$	\$ 500
Interest / Penalty	F2146	\$ 14,100		\$ 13,332	\$ 16,000	\$ (2,000)	\$ 16,000	\$	\$ 16,000
Water Rents - SUNY	F2378	\$ 165,000		\$ 137,906	\$ 170,000	\$ (20,000)	\$ 150,000	\$	\$ 150,000
Water Rents - Town Districts	F2378.1	\$ 331,000		\$ 244,586	\$ 345,000	\$ (96,000)	\$ 319,000	\$	\$ 319,000
ARPA Grant Funds	F2770	\$		\$	\$	\$	\$	\$	\$
Water - Misc. SUNY PRIOR YRS-16 &17	F5031	\$		\$	\$	\$	\$	\$	\$
Water- Interfund Revenue (Capital Fund)	*****	\$		\$	\$	\$	\$	\$	\$
TOTAL REVENUES - WATER		\$ 2,085,950		\$ 1,463,431	\$ 2,093,800	\$ (148,300)	\$ 1,945,500		\$ 1,945,500
Trustee's Adopted Budget									
2025/2026									
Water Fund Budget									

SCHEDULE 2F
 APPROPRIATIONS
 GENERAL GOVERNMENT SUPPORT

Account Titles	Account Number	ADJUSTED BUDGET 2024-26	Transfer	Current Budget Amounts 3.10.25	Department Head Requests 25-26	Mayor's Adjustments	Mayor's Budget 2025-2026	TRUSTEES' ADJUSTMENTS 2025-26	TRUSTEES' ADJUSTED BUDGET 2025-26
Unallocated Insurance	F1910	\$ 108,393		\$ 93,650	\$ 111,762	\$ (5,000)	\$ 20,000	\$	\$ 20,000
Contingency	F1990	\$ 20,000		\$ 3,910	\$ 20,000	\$	\$ 20,000	\$	\$ 20,000
Attorney-Professional Services	F1420.1	\$ 20,000		\$ 148,369	\$ 161,762	\$ (15,000)	\$ 146,762	\$	\$ 146,762
TOTAL GENERAL GOVERNMENT SUPPORT		\$ 148,393		\$ 148,369	\$ 193,524	\$ (15,000)	\$ 178,524		\$ 178,524

HOME AND COMMUNITY SERVICE
 WATER ADMINISTRATION

Account Titles	Account Number	ADJUSTED BUDGET 2024-26	Transfer	Current Budget Amounts 3.10.25	Department Head Requests 25-26	Mayor's Adjustments	Mayor's Budget 2025-2026	TRUSTEES' ADJUSTMENTS 2025-26	TRUSTEES' ADJUSTED BUDGET 2025-26
Personnel	F8310.1	\$ 41,373		\$ 34,617	\$ 43,459	\$	\$ 43,459	\$	\$ 43,459
Supplies	F8310.41	\$ 5,000		\$ 4,311	\$ 7,000	\$	\$ 7,000	\$	\$ 7,000
Contractual	F8310.44	\$ 5,000		\$ 3,940	\$ 5,500	\$	\$ 5,500	\$	\$ 5,500
TOTAL ADMINISTRATION		\$ 51,373		\$ 42,868	\$ 55,959		\$ 55,959		\$ 55,959

PURIFICATION

Account Titles	Account Number	ADJUSTED BUDGET 2024-26	Transfer	Current Budget Amounts 3.10.25	Department Head Requests 25-26	Mayor's Adjustments	Mayor's Budget 2025-2026	TRUSTEES' ADJUSTMENTS 2025-26	TRUSTEES' ADJUSTED BUDGET 2025-26
Personnel	F8330-10	\$ 441,808		\$ 283,344	\$ 415,246	\$	\$ 415,246	\$	\$ 415,246
Personnel - Overtime	F8330.11	\$ 33,638		\$ 45,577	\$ 51,612	\$	\$ 51,612	\$	\$ 51,612
Supplies - Water Purchased	F8330.41	\$ 20,000		\$ 13,000	\$ 20,000	\$	\$ 20,000	\$	\$ 20,000
Supplies	F8330.41	\$ 130,000	\$ -7,000	\$ 117,037	\$ 140,000	\$	\$ 140,000	\$	\$ 140,000
Cleaning Allowance	F8330.412	\$ 1,750		\$ 200	\$ 1,800	\$	\$ 1,800	\$	\$ 1,800
Utilities	F8330.42	\$ 40,000		\$ 31,359	\$ 35,000	\$	\$ 35,000	\$	\$ 35,000
Travel / Training	F8330.43	\$ 6,000		\$ 2,551	\$ 6,000	\$	\$ 6,000	\$	\$ 6,000
Contractual	F8330.44	\$ 60,000		\$ 70,480	\$ 95,000	\$ (5,000)	\$ 90,000	\$	\$ 90,000
Fees	F8330.45	\$ 10,000		\$ 1,874	\$ 10,000	\$	\$ 10,000	\$	\$ 10,000
Gas / Fuel	F8330.47	\$ 1,000		\$ 752	\$ 1,000	\$	\$ 1,000	\$	\$ 1,000
Maintenance - Equipment	F8330.49	\$ 50,000		\$ 23,106	\$ 50,000	\$ (10,000)	\$ 40,000	\$	\$ 40,000
TOTAL PURIFICATION		\$ 814,196	\$ (7,000)	\$ 676,286	\$ 825,660	\$ (15,000)	\$ 810,660		\$ 810,660

DISTRIBUTION

Account Titles	Account Number	ADJUSTED BUDGET 2024-26	Transfer	Current Budget Amounts 3.10.25	Department Head Requests 25-26	Mayor's Adjustments	Mayor's Budget 2025-2026	TRUSTEES' ADJUSTMENTS 2025-26	TRUSTEES' ADJUSTED BUDGET 2025-26
Personnel	F8340.1	\$ 313,992		\$ 228,691	\$ 289,258	\$	\$ 289,258	\$	\$ 289,258
Personnel - Overtime	F8340.11	\$ 9,248		\$ 6,263	\$ 8,486	\$	\$ 8,486	\$	\$ 8,486
Supplies	F8340.41	\$ 10,000		\$ 8,761	\$ 8,000	\$	\$ 8,000	\$	\$ 8,000
Utilities	F8340.42	\$		\$	\$	\$	\$	\$	\$
Travel / Training	F8340.43	\$ 2,500		\$	\$ 3,000	\$	\$ 3,000	\$	\$ 3,000
Contractual	F8340.44	\$ 11,500		\$ 3,333	\$ 10,000	\$ (5,000)	\$ 5,000	\$	\$ 5,000
Gas / Fuel	F8340.47	\$ 9,500		\$ 5,282	\$ 8,000	\$	\$ 8,000	\$	\$ 8,000
Maintenance - Equipment	F8340.49	\$ 1,500		\$ 285	\$ 1,500	\$	\$ 1,500	\$	\$ 1,500
TOTAL DISTRIBUTION		\$ 358,240		\$ 282,615	\$ 328,244	\$ (5,000)	\$ 323,244		\$ 323,244

Account Titles	Account Number	ADJUSTED BUDGET 2024-26	Transfer	Current Budget Amounts 3.10.25	Department Head Requests 25-26	Mayor's Adjustments	Mayor's Budget 2025-2026	TRUSTEES' ADJUSTMENTS 2025-26	TRUSTEES' ADJUSTED BUDGET 2025-26
TOTAL HOME AND COMMUNITY		\$ 1,223,808	\$ (7,000)	\$ 1,216,808	\$ 1,209,863	\$ (20,000)	\$ 1,189,863		\$ 1,189,863

VILLAGE OF FREDONIA
Water Fund Budget

Mayor's Proposed Budget
Account Titles
SCHEDULE 2E

Account Titles	Account Number	TRUSTEES ADJUSTED BUDGET 2024-26	Transfer	Current Budget Amounts 3-10-26	Department Head Requests 25-26	Mayor's Adjustments	Mayor's Budget 2025-26	TRUSTEES ADJUSTMENTS	TRUSTEES ADJUSTED BUDGET 2025-26
EMPLOYEE BENEFITS									
State Retirement	F9010.8	105,809		28,107	109,023		95,637		66,637
Social Security	F9030.8	61,228		53,164	60,240		77,283		77,283
Workers Compensation	F9040.8	31,228		31,228	30,422		30,422		30,422
NYS Disability Insurance	F9053.8	1,000		592	1,000		1,000		1,000
Hospital Insurance	F9060.8	174,075		124,513	151,880		152,887		152,887
Other Employee Benefits	F9089.8								
TOTAL EMPLOYEE BENEFITS		373,337		238,184	362,545		382,545		357,209
DEBT SERVICE									
Principal - Serial Bonds	F9710.6	160,587		85,679	87,717		87,717		87,717
Principal - EFC	F9730.6	55,000			27,386		27,386		27,386
Principal - REEDS	F9730.6								
Interest - Serial Bonds	F9730.7	52,541		21,298	55,000		55,000		55,000
Interest - Serial Bonds - EFC	F9730.7	39,365		14,045	39,164		39,164		39,164
Interest - BANKS	F9730.7								
TOTAL PRINCIPAL AND INTEREST		207,493		121,022	209,267		209,267		209,267
			(7,688)		1,923,437	(25,000)	1,898,437		1,903,101
INTER-FUND TRANSFERS									
Transfer - Capital Reserve	F2801.1								
Transfer - General Fund	F2801.2	158,000	7,000	17,570	617,385	(470,985)	167,000		167,000
Transfer - Capital		168,000	7,000	17,570	637,385	(470,985)	167,000		167,000
TOTAL INTER-FUND TRANSFERS		326,000	14,000	35,140	1,254,770	(941,970)	167,000		167,000
TOTAL EXPENDITURES / APPROPRIATIONS		2,208,031		1,346,109	2,561,422	(495,985)	2,065,437		2,065,437
									(119,937)

VILLAGE OF FREDONIA

SEWER FUND

Mayor's Proposed Budget 2025/2026

SCHEDULE 2G

Account Titles	Account Number	TRUSTEES ADJUSTED 2024-25	Current Revenue	Dept Head proposed 2025-26	Mayor's Budget Adj	Mayor's Proposed Budget 2025-26	TRUSTEES BUDGET ADJ	TRUSTEES ADJUSTED 2025-26
REVENUES								
Sewer Rents	G2120	1,720,000	902,558	1,500,000		1,500,000		1,500,000
Sewer Charges - BOD	G2122.1	11,000	3,164	6,000		6,000		6,000
Sewer Charges - Haulers	G2122.2	10,000	9,974	12,000	1,000	13,000		13,000
Interest / Penalties	G2128	13,000	11,522	16,000	1,000	17,000		17,000
Sewer - SUNY	G2374.1	165,000	110,796	170,000	(20,000)	150,000		150,000
Sewer - PPD	G2374.21	105,000	54,244	75,000		75,000		75,000
Sewer - Town	G2374.3	70,000	55,793	70,000		70,000		70,000
Sewer - NYSERTA	G2374.4	-	-	-		-		-
Sewer - Miscellaneous	G2770	-	-	-		-		-
Sewer - SUNY-ADJ	G3901	-	-	-		-		-
Sewer- Interfund Rev Capital Fund	G5031	-	-	-		-		-
TOTAL REVENUES - Sewer	*****	\$ 2,094,000	\$ 1,148,052	\$ 1,849,000	\$ (18,000)	1,831,000	\$	\$ 1,831,000

VILLAGE OF FREDONIA

SEWER FUND

Mayor's Proposed Budget

SCHEDULE 2G

APPROPRIATIONS

GENERAL GOVERNMENT SUPPORT

Account Titles	Account Number	TRUSTEES ADJUSTED 2023-24	Current Appropriations Dept Head proposed 2025-26	Mayor's Adjustment	Mayor's Proposed Budget 2025-26	TRUSTEES BUDGET ADJ	TRUSTEES ADJUSTED 2025-26	
Unallocated Insurance	G1910	115,866	97,666	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	*****	\$ 135,866	\$ 97,666	\$ 139,470	\$ (15,000)	124,470	\$	\$ 124,470

SANITATION ADMINISTRATION

Personnel	G8110.1	41,373	32,760	43,459	43,459		43,459	
Supplies	G8110.41	5,000	3,807	6,000	4,000		4,000	
Contractual	G8110.44	5,000	3,740	7,000	6,000		6,000	
TOTAL ADMINISTRATION	*****	\$ 51,373	\$ 40,307	\$ 56,459	\$ (3,000)	53,459	\$	\$ 53,459

SANITARY SEWERS

Personnel	G8120.1	307,873	215,286	285,473	285,473		285,473	
Personnel - Overtime	G8120.2	7,880	4,734	7,880	7,880		7,880	
Supplies	G8120.41	5,500	1,259	5,500	2,500		2,500	
Contractual	G8120.44	15,000	16,489	15,000	(5,000)		10,000	
Gasoline	G8120.47	9,500	5,282	9,500	(1,000)		8,500	
Maintenance Equipment	G8120.49	7,000	4,093	7,000	(2,000)		5,000	
TOTAL SANITARY SEWERS	*****	\$ 352,753	\$ 247,143	\$ 330,353	\$ (11,000)	319,353	\$	\$ 319,353

SEWAGE TREATMENT / DISPOSAL

Personnel	G8130.10	379,255	262,191	394,809	394,809		394,809
Personnel - Overtime	G8130.11	15,000	7,171	19,995	12,000	(7,995)	12,000
Equipment - Replace	G8130.211	25,000	7,462	25,000	(5,000)		20,000
Equipment - Repair	G8130.212	30,000	6,873	30,000	(10,000)		20,000
Equipment - Preventative Maintenance	G8130.213	14,500	5,137	14,500	(4,500)		10,000
Supplies - Other	G8130.411	1,500	215	1,500	(500)		1,000

VILLAGE OF FREDONIA

SEWER FUND

Mayor's Proposed Budget 2025/2026
SCHEDULE 2G

Account Titles	Account Number	TRUSTEES	Current Revenue	Dept Head	Mayor's	Mayor's Proposed	TRUSTEES	TRUSTEES
		ADJUSTED 2024-25		proposed 2025-26	Budget Adj	Budget 2025-26	BUDGET ADJ	ADJUSTED 2025-26
Supplies - Office / Copier	G8130.412	1,750	293	1,750	(500)	1,250	-	1,250
Clothing Allowance	G8130.412	1,750	250	1,750	(250)	1,500	-	1,500
Supplies - Chemicals	G8130.413	80,000	53,005	98,000	(10,000)	88,000	-	88,000
Supplies - Lab	G8130.414	3,900	672	3,900	-	3,900	-	3,900
Supplies - Safety	G8130.415	1,700	1,347	1,700	-	1,700	-	1,700
Utilities - Electric	G8130.421	165,000	113,666	150,000	-	150,000	-	150,000
Utilities - Heating	G8130.422	16,000	7,983	16,000	-	16,000	-	16,000
Utilities - Water	G8130.424	8,500	3,919	8,500	(2,000)	6,500	-	6,500
Training / Travel	G8130.43	6,000	1,769	6,000	(2,000)	4,000	-	4,000
Contractual	G8130.44	25,000	11,256	25,000	(5,000)	20,000	-	20,000
Fees	G8130.45	35,000	23,086	35,000	(5,000)	30,000	-	30,000
Gasoline	G8130.47	4,500	2,133	4,500	-	4,500	-	4,500
Maintenance - Vehicles	G8130.49	4,500	8,589	4,500	-	4,500	-	4,500
TOTAL TREATMENT - DISPOSAL		\$ 818,855	\$ 517,015	\$ 842,404	\$ (52,745)	\$ 789,659	\$ -	\$ 789,659
TOTAL HOME AND COMMUNITY		\$ 1,222,981	\$ 804,464	\$ 1,229,216	\$ (66,745)	\$ 1,162,471	\$ -	\$ 1,162,471
EMPLOYEE BENEFITS								
State Retirement	G9010.8	99,166	49,766	84,093	-	84,093	-	84,093
Social Security	G9030.8	55,865	34,833	72,061	-	72,061	-	72,061
Workers Compensation	G9040.8	42,249	42,249	41,159	-	41,159	-	41,159
Hospital Insurance	G9060.8	191,468	191,231	200,419	-	200,419	-	200,419
Other Employee Benefits	G9089.8	-	-	-	-	-	-	-
TOTAL EMPLOYEE BENEFITS		\$ 388,748	\$ 318,079	\$ 397,732	\$ -	\$ 397,732	\$ -	\$ 397,732
DEBT SERVICE								
Principal - Serial Bonds	G9710.6	85,679	160,587	162,389	-	162,389	-	162,389
Principal - EFC	G9730.6	162,630	26,647	162,630	-	162,630	-	162,630
Interest - Serial Bonds	G9710.7	30,442	-	48,149	-	48,149	-	48,149
Interest - Serial EFC Bonds	G9730.7	-	-	-	-	-	-	-
Interest - EFC	G9730.71	-	-	-	-	-	-	-
TOTAL PRINCIPAL AND INTEREST		\$ 278,751	\$ 187,234	\$ 373,168	\$ -	\$ 373,168	\$ -	\$ 373,168
SUBTOTAL		\$ 2,026,348	\$ 1,407,442	\$ 2,139,586	\$ (81,745)	\$ 2,057,841	\$ -	\$ 2,057,841
INTER-FUND TRANSFERS								
Transfer - Capital Reserve	G9901.91	-	-	110,000	(52,500)	57,500	-	57,500
Transfer - Capital	G9950.9	10,000	-	110,000	(52,500)	57,500	-	57,500
TOTAL INTER-FUND TRANSFERS		\$ 10,000	\$ -	\$ 110,000	\$ (52,500)	\$ 57,500	\$ -	\$ 57,500
TOTAL EXPENDITURES / APPROPRIATIONS		\$ 2,036,348	\$ 1,407,442	\$ 2,249,586	\$ (134,245)	\$ 2,115,341	\$ -	\$ 2,115,341
Fund Gain / (Loss)			\$ 57,652	\$ (400,586)		\$ (284,341)		

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	proposed 2025/2026 Budget
Revenue							
Sidewalk reimbursements	CD2170	\$ 5,000	\$ 5,000				
Community Development Income	CD2401	1,200	1,200	500	500	500	500
Interest							
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 - Pavs	CD8660.10			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
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

Personnel Costs
2023 2024 Fiscal Year
ADMINISTRATIVE

Employee Name	FLSA Title	DOB	Overtime Hours	Regular Hours	Rate	Overtime Hours	Overtime Expense	Regular Payroll Expense	Pension Plan	Tier	Pension Plan Percentage	Pension Plan Expense	FICA Expense	Health Insurance Expense	Employee Healthcare Contribution	Deductible	Flexible Benefit Contribution	Life Insurance	P.A.A. Admin. Costs	Overhead	Totals	
Thomas Johnson	Chief (Reg. Mail & DPW)	01/09/2023		2,000	26.32	97.97		52,067	A15	4	15.7%	8,478	4,137	9,062	(1,211)	290	1,075	100	115	1,390	76,809	
Johnnie Johnson	Assistant Village Clerk	10/19/2018		2,000	27.77		57,736	A15	6	15.7%	9,068	4,864	15,847			290	1,500	100	115	9,807	81,073	
Michelle Nelson	Finance Center Account Clerk	02/20/2020		2,000	43.88		80,001	A15	6	15.7%	14,833	7,228	15,847			290	1,500	100	115	3,900	104,533	
		02/12/2023		1,500	29.31	37.67	44,038	A15	6	15.7%	7,283	4,286	9,062		(1,985)	290	1,075	100	115		87,102	
							5,000			6	15.7%	790	360	3,200							8,650	9,650
							5,000			6	15.7%	790	360	3,200							8,650	9,650
							5,000			6	15.7%	790	360	3,200							8,650	9,650
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							5,000			6	15.7%	790	360	3,200							8,650	9,650
							5,000			6	15.7%	790	360	3,200							8,650	9,650
							5,000		</													

VILLAGE OF FREDONIA

Personnel Costs
2021/2022 Fiscal Year
MAYOR'S OFFICE

Emp. Last Name	Emp. First Name	Emp. Title	2020/2021	2021/2022	Regular Hour	2020/2021	2021/2022	Overtime	Regular Payroll	TERR	Pension Plan	Pension Plan	Pension Plan	PCA Support	Insurance	Healthcare	Public Safety	P.A.A. Admin	Union
1. Jordan	Any	Chief Inspector	30,000.00	30,000.00	1,800	1,800	1,800	0.00	48,840	0	1,800	15.2%	7,860	3,720	0.850	1,050	115	6,120	
2. Kowalski	Thomas	Chief Inspector	10,000.00	10,000.00	600	600	600	0.00	15,480	0	600	15.2%	2,592	1,260	0.280	350	37	2,212	
3. Kowalski	Thomas	Chief Inspector	10,000.00	10,000.00	600	600	600	0.00	15,480	0	600	15.2%	2,592	1,260	0.280	350	37	2,212	
TOTALS			50,000.00	50,000.00	3,000	3,000	3,000	0.00	80,800	0	3,000	15.2%	13,272	6,240	1.410	1,750	152	10,542	
MAYOR'S OFFICE			50,000.00	50,000.00	3,000	3,000	3,000	0.00	80,800	0	3,000	15.2%	13,272	6,240	1.410	1,750	152	10,542	
MAYOR'S OFFICE			50,000.00	50,000.00	3,000	3,000	3,000	0.00	80,800	0	3,000	15.2%	13,272	6,240	1.410	1,750	152	10,542	

