

EXECUTIVE SUMMARY
 BUDGET ANALYSIS & ASSUMPTIONS

2025/2026



Trustee's Proposed Budget

General Fund

- * Revenue Exceeds Appropriations resulting in a estimated fund **Operating Increase of \$308,810.**
- * Capital Projects financed from local funds is \$142,000.
- * Tax Rate increase of \$24.14(\$1,000-to \$61.09 per \$1,000 assessed, from \$36.95; an average of \$540 per household/year
- * 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 no increases for Department Heads, wage decreases for the Trustees and the Mayor
- * Health Insurance assumed to rise 5%
- * General Liability Insurance assumed to increase by 5%
- * Budgeted Appropriations increased from 2024/25 FY Budget by \$1,080,625

Water Fund:

- * Budgeted Appropriations decreased from 2024/2025 FY Budget by **\$64,430.**
- * Fund is projected to have an **Operating gain of \$9,996** 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 \$134,993
- * Fund is projected to have an **Operating Increase of \$7,659** 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				WATER FUND	SEWER FUND	FUND	Total Water - Sewer	Community Development	Total All Funds
	FUND	FUND	FUND	FUND						
Trustee's Budget 2025/2026										
ACTUAL Unreserved Fund Balance - 05/31/24	\$ (306,810)	\$ 729,213	\$ 656,431	\$ 1,078,834						\$ 1,078,834
ESTIMATED Revenue	\$ 8,796,414	\$ 2,133,597	\$ 2,179,000	\$ 13,109,011						\$ 13,109,011
TOTAL REVENUE	\$ 8,796,414	\$ 2,133,597	\$ 2,179,000	\$ 13,109,011						\$ 13,109,011
Subtotal Revenue & Fund Balance	\$ 8,489,604	\$ 2,862,810	\$ 2,835,431	\$ 14,187,845						\$ 14,187,845
ESTIMATED APPROPRIATIONS	\$ 8,347,604	\$ 1,913,101	\$ 2,113,841	\$ 12,374,546						\$ 12,374,546
ESTIMATED Capital Costs	142,000	210,500	57,500	410,000						\$ 410,000
Less: TOTAL BUDGETED APPROPRIATIONS	\$ 8,489,604	\$ 2,123,601	\$ 2,171,341	\$ 12,784,546						\$ 12,784,546
(Income)/(Loss)	306,810	9,996	7,659	324,465						324,465
Increase (Decrease) Fund Balance	306,810	9,996	7,659	324,465						\$ 324,465
Estimated Unreserved Fund Balance - 05/31/2026	\$ -	\$ 739,209	\$ 664,090	\$ 1,403,299						\$ 1,403,299
Total Fund Balance Reserved/Unreserved @ 05/31/2025	\$ -	\$ 739,209	\$ 664,090	\$ 1,403,299						\$ 1,403,299
Village Balance Policy Recommendeded Fund Balance %15	\$ 1,273,441	\$ 318,540	\$ 325,701	\$ 1,917,682						\$ 1,917,682
Village Balance Policy Recommendeded Fund Balance %25	\$ 2,122,401	\$ 530,900	\$ 542,835	\$ 2,686,256						\$ 2,686,256
over/(short)	\$ (1,273,441)	\$ 420,669	\$ 338,389	\$ 1,917,682						\$ 1,917,682
15.00%	\$ 1,273,441	\$ 318,540	\$ 325,701	\$ 1,917,682						\$ 1,917,682
25%	\$ 2,122,401	\$ 530,900	\$ 542,835	\$ 2,686,256						\$ 2,686,256

VILLAGE OF FREDONIA

DEBT SCHEDULE
06/01/25-5/31/2026

Budget
2025-2026

SCHEDULE C

Serial Bonds

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	382	325	707	382	13,002	13,002
Drainage	General	26,432	15,902	9,998	1,686	1,436	1,237	5,189	22,758	22,758
Building Improvement	General	84,000	26,719	3,961	668	569	1,237	6,188	27,088	27,088
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	6,907	29,797	29,797
Drainage Central Ave.	General	112,068	67,428	2,358	398	339	3,094	20,885	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	125,213	255,648	255,648	2,412,480	2,412,480
2016 - Elgin Street Sweeper	General	181,801	36,000	18,000	360	360	720	18,000	18,000	18,000
2017 - Freightliner Plow and Accessory	General	167,901	34,000	17,000	340	340	680	17,000	17,000	17,000
Freightliner Chassis	General	127,443	97,182	30,261	13,000	13,000	43,261	27,500	66,921	66,921
FIRE TRUCK	General	250,000	125,000	25,000	1,250	1,250	2,500	25,000	100,000	100,000
Chipper	General	76,000	25,000	25,000	500	500	500	25,500	-	-
2015-Pumper Truck - Engine 15	General	236,956	80,000	16,000	3,136	3,136	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 Total - gan	GENERAL	6,166,921	5,092,166	384,041	178,819	36,267	216,076	599,117	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	1,465,000	950,000	60,000	9,744	8,744	19,488	69,744	890,000	890,000
SEWER TRUCK	General	349,123	225,000	25,000	2,250	2,250	4,500	27,250	200,000	200,000
Sewer Total	SEWER	2,681,693	1,761,715	162,389	25,042	23,107	48,149	198,644	1,589,326	1,589,326
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	15,181	66,370	66,370
Water Plant Improvement	Water	729,501	438,945	65,080	10,973	9,346	20,319	86,399	373,865	373,865
Water Total	WATER	983,243	591,606	87,717	14,789	12,598	27,386	116,103	503,869	503,869
SUBTOTAL - Serial Bonds	GENERAL	9,821,757	7,445,477	634,147	218,660	71,961	290,611	912,764	6,811,330	6,811,330
SUBTOTAL - Serial Bonds	GENERAL	9,821,757	7,445,477	634,147	218,660	71,961	293,747	912,764	6,811,330	6,811,330
SUBTOTAL - Serial Bonds	WATER	9,821,757	7,445,477	634,147	218,660	71,961	293,747	912,764	6,811,330	6,811,330
TOTAL - Serial Bonds	ALL FUNDS	9,821,757	7,445,477	634,147	218,660	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										
		Original Principal	6/1/2025 Beginning Balance	Amortization	Interest	Interest	Total Interest	TOTAL PAY	Amortization	5/31/2025 Ending Balance
GENERAL - Bonds	Fund	Original Principal	6/1/2025 Beginning Balance	Principal-April	Interest	Interest	Total Interest	TOTAL PAY	Principal	Balance
General	General	4,878,833	4,716,203	162,630	-	-	-	162,630	4,553,573	4,553,573
Sewer	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	1,388,611	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
TOTAL Water - Bonds	Water	2,015,166	1,810,000	55,000	19,582	19,582	39,164	94,164	1,755,000	1,755,000
TOTAL Bond Issued	GENERAL	6,893,989	6,526,203	217,630	19,582	19,582	39,164	286,794	4,553,573	4,553,573

VILLAGE OF FREDONIA		General Fund Revenue		Fiscal Year 06/01/2025 thru 05/31/2026		Trustee's Proposed Budget		SCHEDULE 1A		Revenues:	
Account Titles	Account Number	Adjusted Revenue 2024/2025	Current Actual Budget 4.11.25	MAYOR'S PROPOSED BUDGET 2025/2026	TRUSTEE'S Adjustments	Adjusted Revenue 2025/2026	TRUSTEE'S	TRUSTEE'S	TRUSTEE'S	TRUSTEE'S	TRUSTEE'S
REAL PROPERTY TAX AND ITEMS											
Real Property Tax	A1001	\$ 3,214,671	\$ 3,151,638	\$ 4,624,177	245,599	\$ 4,869,776					
Real Property Tax - Prior	A1002										
TOTAL REAL PROPERTY TAX		\$ 3,214,671	\$ 3,151,638	\$ 4,624,177	245,599	\$ 4,869,776					
Payment-In-Lieu 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	245,599	\$ 4,877,776					
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-F	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 (S	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		Fiscal Year 06/01/2025 thru 05/31/2026		Trustee's Proposed 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	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	
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	\$ 241,599	\$ 8,636,274	
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	\$ 241,599	\$ 8,796,414	

Trustee's Proposed Budget

VILLAGE OF FREDONIA
General Fund Budgeted 2025-2026

SCHEDULE 2A
EXPENSE

Account Titles	Account Number	MAYOR'S ADJUSTED BUDGET 2024-25	TRUSTEE'S ADJUSTMENT \$	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
General Government Support											
Trustee's	A1010										
Personnel	A1010.1	\$ 25,000	\$	\$ 25,000		\$ 21,874.79	\$ 25,000		\$ 25,000		\$ 15,000
Supplies	A1010.41	\$ 500	\$	\$ 500		\$ 463.35	\$ 500		\$ 500		\$ 500
Travel	A1010.43	\$ 3,000	\$ 1,000	\$ 4,000		\$ 175.00	\$ 1,000	\$ (1,000)	\$		\$
TOTAL TRUSTEE'S		\$ 28,500	\$ 1,000	\$ 29,500	\$ -	\$ 22,513.14	\$ 26,500	\$ (1,000)	\$ 26,500	\$ (10,000)	\$ 15,500
Village Justice											
Personnel	A1110										
Personnel	A1110.1	\$ 60,692	\$	\$ 60,692		\$ 56,351.18	\$ 62,315		\$ 62,315		\$ 62,315
Personnel Overtime - Court	A1110.11	\$	\$	\$		\$	\$		\$		\$
Supplies	A1110.41	\$ 4,000	\$ (2,000)	\$ 2,000		\$ 2,698.45	\$ 2,500		\$ 2,500		\$ 2,500
Contractual	A1110.44	\$ 4,000	\$ 4,000	\$ 8,000		\$ 4,489.72	\$ 4,500		\$ 4,500		\$ 4,500
TOTAL JUSTICE		\$ 68,692	\$ (2,000)	\$ 66,692	\$ -	\$ 63,537	\$ 69,315	\$ -	\$ 69,315	\$ -	\$ 69,315
Mayor											
Personnel	A1210										
Personnel	A1210.1	\$ 12,000	\$	\$ 12,000		\$ 10,500.00	\$ 12,000		\$ 12,000	\$ (3,000)	\$ 9,000
Supplies	A1210.41	\$ 1,000	\$	\$ 1,000		\$ 986.44	\$ 500		\$ 500		\$ 500
Utilities / Telephone	A1210.42	\$ 5,000	\$ (3,000)	\$ 2,000		\$ 4,133.56	\$ 2,500		\$ 2,500		\$ 2,500
Travel	A1210.43	\$ 3,000	\$ 3,000	\$ 6,000		\$ 270.38	\$ 1,000		\$ 1,000		\$ 1,000
TOTAL MAYOR		\$ 21,000	\$ (3,000)	\$ 18,000	\$ -	\$ 15,890	\$ 16,000	\$ -	\$ 16,000	\$ (3,000)	\$ 13,000
Treasurer											
Personnel	A1325										
Personnel	A1325.1	\$ 70,945	\$	\$ 70,945		\$ 61,477.87	\$ 73,342		\$ 73,342		\$ 73,342
Supplies	A1325.41	\$ 5,000	\$ (1,000)	\$ 4,000		\$ 4,049.41	\$ 5,500		\$ 5,500		\$ 5,500
Utilities	A1325.42	\$ 4,500	\$	\$ 4,500		\$ 4,133.21	\$ 4,600	\$ (100)	\$ 4,500		\$ 4,500
Travel / Training	A1325.43	\$ 2,500	\$ 2,500	\$ 5,000		\$ 2,299.63	\$ 2,500	\$ (1,500)	\$ 1,000		\$ 1,000
Contractual	A1325.44	\$ 29,000	\$	\$ 29,000		\$ 21,963.44	\$ 33,000		\$ 33,000		\$ 33,000
TOTAL TREASURER		\$ 111,945	\$ (1,000)	\$ 110,945	\$ -	\$ 93,924	\$ 118,942	\$ (1,500)	\$ 117,342	\$ -	\$ 117,342
Village Clerk											
Personnel	A1410										
Personnel	A1410.1	\$ 48,932	\$	\$ 48,932		\$ 45,562.65	\$ 53,707		\$ 53,707		\$ 53,707
Supplies	A1410.41	\$ 5,000	\$ (1,000)	\$ 4,000		\$ 5,091.72	\$ 4,000		\$ 4,000		\$ 4,000
Utilities	A1410.42	\$ 5,500	\$	\$ 5,500		\$ 4,133.43	\$ 5,500		\$ 5,500		\$ 5,500
Travel/Training	A1410.43	\$ 1,500	\$	\$ 1,500		\$	\$ 2,000	\$ (1,000)	\$ 1,000		\$ 1,000
Contractual	A1410.44	\$ 4,000	\$	\$ 4,000		\$ 5,440.68	\$ 4,500		\$ 4,500		\$ 4,500
TOTAL CLERK		\$ 64,932	\$ (1,000)	\$ 63,932	\$ -	\$ 60,228	\$ 69,707	\$ (1,000)	\$ 68,707	\$ -	\$ 68,707
Law											
Personnel	A1420										
Personnel	A1420.1	\$	\$	\$		\$	\$		\$		\$
Supplies	A1420.41	\$	\$	\$		\$	\$		\$		\$
Fees Nepotiator	A1420.44	\$ 30,000	\$	\$ 30,000		\$ 3,659.26	\$ 30,000		\$ 30,000		\$ 30,000
Contractual	A1420.45	\$ 75,000	\$	\$ 75,000		\$ 42,375.02	\$ 75,000	\$ (15,000)	\$ 60,000		\$ 60,000
TOTAL LAW		\$ 105,000	\$ -	\$ 105,000	\$ -	\$ 46,034	\$ 105,000	\$ (15,000)	\$ 90,000	\$ -	\$ 90,000
Engineer											
Personnel	A1440										
Personnel	A1440.1	\$ 50,877	\$	\$ 50,877		\$ 44,542.26	\$ 54,007		\$ 54,007		\$ 54,007
Personnel Overtime	A1620.1	\$	\$	\$		\$	\$		\$		\$
Utilities	A1620.42	\$ 40,000	\$	\$ 40,000		\$ 35,444.00	\$ 35,000		\$ 35,000		\$ 35,000
Supplies	A1620.41	\$ 6,000	\$ (1,000)	\$ 5,000		\$ 2,568.68	\$ 5,000	\$ (2,000)	\$ 3,000		\$ 3,000
TOTAL ENGINEERING		\$ 96,877	\$ (1,000)	\$ 95,877	\$ -	\$ 82,554.94	\$ 94,007	\$ (2,000)	\$ 92,007	\$ -	\$ 92,007
Buildings and Grounds											
Personnel	A1620.1	\$	\$	\$		\$	\$		\$		\$
Personnel Overtime	A1620.42	\$	\$	\$		\$	\$		\$		\$
Utilities	A1620.41	\$	\$	\$		\$	\$		\$		\$
Supplies	A1620.41	\$	\$	\$		\$	\$		\$		\$

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

SCHEDULE 2A
EXPENSE

Account Titles	Account Number	MAYOR'S ADJUSTEDBUDGET 2024-25	TRUSTEES ADJUSTMENT BUDGET 2024- 25	TRUSTEES BUDGET 2025-26	Current Actual Budget 4.11.25	DEPT HEAD'S PROPOSED BUDGET 2025-26	MAYOR'S ADJUSTEDBUD GET 2025-26	MAYOR'S ADJUSTEDBUDGET 2025-26	TRUSTEES ADJUSTMENT BUDGET 2025- 26	TRUSTEES BUDGET 2025- 26
Contractual	A1620.44	\$ 30,000	\$ (1,000)	\$ 125,877	\$ 26,922.87	\$ 33,000	\$ (3,000)	\$ 30,000	\$ -	\$ 30,000
TOTAL BUILDINGS & GROUNDS		\$ 126,877	\$ (1,000)	\$ 125,877	\$ 109,478	\$ 127,007	\$ (5,000)	\$ 122,007	\$ -	\$ 122,007
Special Items										
Insurance	A1900									
Dues / Publications	A1910	\$ 149,507	\$ -	\$ 149,507	\$ 148,856.77	\$ 154,155	\$ -	\$ 154,155	\$ -	\$ 154,155
Judgments / Claims	A1920.45	\$ 5,000	\$ -	\$ 5,000	\$ 4,283.00	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
Taxes - Village Properties	A1930.45	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -1,500	\$ -	\$ -	\$ -
Contingency	A1950	\$ 1,000	\$ -	\$ 1,000	\$ 1,265.12	\$ 1,300	\$ -	\$ 1,300	\$ -	\$ 1,300
	A1990	\$ 10,000	\$ -5,000	\$ 5,000	\$ -	\$ 20,000	\$ (15,000)	\$ 5,000	\$ -	\$ 5,000
TOTAL SPECIAL ITEMS		\$ 167,007	\$ (5,000)	\$ 162,007	\$ 154,405	\$ 181,955	\$ (16,500)	\$ 165,455	\$ -	\$ 165,455
Total General Government Support		\$ 693,953	\$ (12,000)	\$ 681,953	\$ 566,010	\$ 714,426	\$ (40,100)	\$ 674,326	\$ (13,000)	\$ 661,326
Police										
Personnel	A3120									
Personnel Overtime	A3120.1	\$ 1,668,163	\$ 26,602	\$ 1,692,765	\$ 1,415,712.70	\$ 1,805,938	\$ -2,5928	\$ 1,780,010	\$ -	\$ 1,780,010
Supplies	A3120.11	\$ 50,000	\$ 10,000	\$ 60,000	\$ 42,679.90	\$ 75,000	\$ -15,000	\$ 60,000	\$ -	\$ 60,000
Uniforms	A3120.41	\$ 15,000	\$ -	\$ 15,000	\$ 6,672.35	\$ 18,000	\$ -8,000	\$ 10,000	\$ 8,000	\$ 18,000
Utilities / Telephone	A3120.412	\$ 20,000	\$ -	\$ 20,000	\$ 9,486.25	\$ 23,000	\$ -	\$ 23,000	\$ -	\$ 23,000
Travel / Training	A3120.42	\$ 4,000	\$ -	\$ 4,000	\$ 5,311.66	\$ 4,000	\$ -2,000	\$ 4,000	\$ -	\$ 4,000
Contractual	A3120.43	\$ 7,000	\$ -	\$ 7,000	\$ 608.16	\$ 9,000	\$ -	\$ 7,000	\$ -	\$ 7,000
Gasoline	A3120.47	\$ 25,000	\$ -	\$ 25,000	\$ 16,869.45	\$ 30,000	\$ -5,000	\$ 25,000	\$ -	\$ 25,000
Maintenance Equipment	A3120.49	\$ 17,000	\$ -	\$ 17,000	\$ 16,681.29	\$ 20,000	\$ -3,000	\$ 17,000	\$ -	\$ 17,000
SUBTOTAL POLICE		\$ 1,804,163	\$ 36,602	\$ 1,840,765	\$ 1,645,585	\$ 1,984,938	\$ (68,928)	\$ 1,926,010	\$ 8,000	\$ 1,934,010
On-Street Parking										
Personnel	A3320									
Supplies	A3320.1	\$ 30,252	\$ -	\$ 30,252	\$ 26,152.55	\$ 36,863	\$ -3,000	\$ 36,863	\$ -	\$ 36,863
TOTAL ON-STREET PARKING		\$ 36,252	\$ -	\$ 36,252	\$ 26,153	\$ 42,863	\$ (3,000)	\$ 39,863	\$ -	\$ 39,863
TOTAL POLICE		\$ 1,840,415	\$ 36,602	\$ 1,877,017	\$ 1,671,738	\$ 2,027,801	\$ (61,928)	\$ 1,965,873	\$ 8,000	\$ 1,973,873
Fire Protection										
Personnel	A3410									
Personnel Overtime	A3410.1	\$ 597,153	\$ 11,007	\$ 608,160	\$ 480,429.70	\$ 623,427	\$ -8,7255	\$ 596,172	\$ 5,5017	\$ 591,189
Equipment Safety	A3410.11	\$ 29,200	\$ -	\$ 29,200	\$ 30,050.33	\$ 43,153	\$ -8,153	\$ 35,000	\$ -	\$ 35,000
Supplies	A3410.2	\$ 14,000	\$ -2,000	\$ 12,000	\$ 2,555.41	\$ 16,000	\$ -6,000	\$ 10,000	\$ -	\$ 10,000
Utilities / Telephone	A3410.41	\$ 10,000	\$ -	\$ 10,000	\$ 3,184.23	\$ 13,000	\$ -3,000	\$ 10,000	\$ -	\$ 10,000
Travel / Training	A3410.42	\$ 17,000	\$ -	\$ 17,000	\$ 16,872.26	\$ 17,000	\$ -2,000	\$ 15,000	\$ -	\$ 15,000
Contractual	A3410.43	\$ 12,000	\$ -	\$ 12,000	\$ 2,961.93	\$ 16,000	\$ -8,000	\$ 8,000	\$ 2,000	\$ 10,000
Gasoline	A3410.44	\$ 100,000	\$ -	\$ 100,000	\$ 134,631.42	\$ 127,800	\$ -11,000	\$ 9,000	\$ -	\$ 9,000
Maintenance Equipment	A3410.47	\$ 8,000	\$ -	\$ 8,000	\$ 3,547.16	\$ 10,100	\$ -1,000	\$ 9,000	\$ -	\$ 9,000
	A3410.49	\$ 45,000	\$ -	\$ 45,000	\$ 43,109.08	\$ 55,000	\$ -10,000	\$ 45,000	\$ -	\$ 45,000
TOTAL FIRE PROTECTION		\$ 832,353	\$ 9,007	\$ 841,360	\$ 717,322	\$ 921,480	\$ (125,608)	\$ 795,972	\$ 57,017	\$ 852,989
Dog Control										
Contractual	A3510									
	A3510.44	\$ 4,000	\$ -	\$ 4,000	\$ 3,661.60	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
TOTAL ANIMAL CONTROL		\$ 4,000	\$ -	\$ 4,000	\$ 3,662	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
Civil Defense										
Personnel	A3640									
	A3640.1	\$ 6,000	\$ -	\$ 6,000	\$ 5,291.53	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000
TOTAL CIVIL DEFENSE		\$ 6,000	\$ -	\$ 6,000	\$ 5,292	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000

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

SCHEDULE 2A
EXPENSE

Account Titles	Account Number	MAYOR'S ADJUSTEDBUDGET 2024-25	TRUSTEES ADJUSTMENT 2024-25	TRUSTEES 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	TRUSTEES ADJUSTMENT BUDGET 2025-26	TRUSTEES BUDGET 2025- 26
Ambulance Service											
Personnel	A4540	597,153	11,007	608,160		466,575.28	623,427	-87,255	536,172	55,017	591,189
Personnel Overtime		29,200		29,200		32,354.55	43,153	-8,153	35,000		35,000
Ambulance Supplies	A4540.41	18,000		18,000		8,949.84	22,000	-7,000	15,000		15,000
Ambulance Training	A4540.43	10,000	-5,000	5,000	0		18,000	-13,000	5,000	1,000	6,000
Ambulance Contractual	A4540.44	60,000		60,000		42,033.34	60,000	-8,000	52,000	8,000	60,000
Gasoline	A4540.47	10,000		10,000		5,779.39	10,000	-800	9,200		9,200
Maintenance Equip	A4540.49	10,000		10,000		7,391.06	12,500	-2,500	10,000		10,000
TOTAL AMBULANCE		734,353	6,007	740,360		563,077	789,080	(126,709)	662,372	64,017	726,389
TOTAL PUBLIC SAFETY		3,417,121	51,616	3,468,737		2,961,090	3,748,351	(314,144)	3,434,217	129,034	3,563,251
Transportation											
Maintenance - Streets											
Personnel	A5110.1	167,530		167,530		149,776.31	167,601	-12,601	175,000		175,000
Personnel - Overtime	A5110.11	3,863		3,863		3,164.63	1,578		1,578		1,578
Supplies	A5110.41	15,000		15,000		7,033.58	15,000	-7,000	8,000		8,000
Clothing Allowance	A5110.412	3,000	250	3,250		1,961.83	3,250		3,250		3,250
Utilities / Telephone	A5110.42	10,500		10,500		11,863.68	7,000		7,000		7,000
Travel / Training	A5110.43	1,500		1,500		1,336.91	1,500	-700	800		800
Contractual	A5110.44	18,000		18,000		17,960.32	18,000	-2000	16,000		16,000
Gasoline	A5110.47	45,000		45,000		24,166.25	50,000	-15,000	35,000		35,000
Maintenance Equipment	A5110.49	35,000		35,000		31,708.21	35,000	-5,000	30,000		30,000
TOTAL STREET MAINTENANCE		299,393	250	299,643		248,972	318,929	(42,301)	276,628		276,628
Snow Removal											
Personnel	A5142.1	20,766		20,766		20,766.00	70,000		70,000		70,000
Personnel Overtime	A5142.11	16,000		16,000		13,218.18	16,000		16,000		16,000
Supplies	A5142.41	3,000		3,000		4,180.78	3,000		3,000		3,000
Supplies-Salt	A5142.411	42,000		42,000	-7000	14,183.66	42,000		42,000		42,000
Maintenance Equipment	A5142.49	15,000		15,000		33,460.48	15,000		15,000		15,000
TOTAL SNOW REMOVAL		96,766		96,766	(7,000)	85,809	146,000		146,000		146,000
Street Lighting	A5182.44	20,000		20,000		11,428.74	15,000	-1,000	14,000		14,000
TOTAL TRANSPORTATION		416,159	250	416,409	(7,000)	346,210	479,929	(43,301)	436,628		436,628
Economic Assistance											
Publicity	A6410.44	4,000		4,000		2,061.61	5,000		5,000	-4,500	500
TOTAL ECONOMIC ASSISTANCE		4,000		4,000		2,062	5,000		5,000	(4,500)	500
Culture and Recreation											
Parks											
Personnel	A7110.1	20,000		20,000		18,429.20	20,000		20,000		20,000
Supplies	A7110.41	5,000		5,000		3,002.60	5,000	-2,000	3,000		3,000
Contractual	A7110.44	1,500		1,500		735.00	1,500	-700	800		800
Maintenance Equipment	A7110.49	2,200		2,200		1,702.66	2,000	-500	1,500		1,500
TOTAL PARKS		28,700		28,700		23,869	28,500	(3,200)	25,300		25,300
Parks - Rugs Joy											
Personnel	A7111.1	10,000		10,000		5,615.09	10,000		10,000		10,000
Supplies	A7111.41	1,100		1,100		84.23	1,100	-900	200		200
Utilities / Telephone	A7111.42	2,800		2,800		2,590.81	2,800		2,800		2,800
Contractual	A7111.44	2,000		2,000		1,754.66	2,000	-200	1,800		1,800

Trustee's Proposed Budget
VILLAGE OF FREDONIA

General Fund Budgeted 2025-2026

SCHEDULE 2A
EXPENSE

Account Titles	Account Number	MAYOR'S ADJUSTED BUDGET 2024-25	TRUSTEES ADJUSTMENT BUDGET 2024- 25	TRUSTEES 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	TRUSTEES ADJUSTMENT BUDGET 2025- 26	TRUSTEES BUDGET 2025- 26
TOTAL PARKS - RUSS JOY		\$ 15,900	\$ -	\$ 16,900	\$ -	\$ 10,245	\$ 15,900	\$ (1,100)	\$ 14,800	\$ -	\$ 14,800
Recreation											
Personnel	A7140	\$ 44,999	\$ -	\$ 44,999	\$ -	\$ 43,163.40	\$ 35,700	\$ -	\$ 35,700	\$ -	\$ 35,700
Equipment	A7140.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	A7140.41	\$ 3,700	\$ 3,700	\$ 3,700	\$ -	\$ 3,611.40	\$ 4,000	\$ -1500	\$ 2,500	\$ -	\$ 2,500
Utilities / Telephone	A7140.42	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,825.09	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500
Contractual	A7140.44	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 250.00	\$ 1,000	\$ -500	\$ 500	\$ -	\$ 500
Gasoline	A7140.47	\$ 300	\$ -	\$ 300	\$ -	\$ 80.23	\$ 300	\$ -200	\$ 100	\$ -	\$ 100
Maintenance Equipment	A7140.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ -	\$ 100
TOTAL RECREATION		\$ 52,499	\$ -	\$ 52,499	\$ -	\$ 49,930	\$ 43,500	\$ (2,100)	\$ 41,400	\$ -	\$ 41,400
Youth Programs											
Personnel	A7310	\$ 11,149	\$ -	\$ 11,149	\$ -	\$ 8,037.40	\$ 15,300	\$ -	\$ 15,300	\$ -	\$ 15,300
Supplies	A7310.1	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,111.92	\$ 1,500	\$ -500	\$ 1,000	\$ -	\$ 1,000
Contractual	A7310.44	\$ 1,200	\$ -	\$ 1,200	\$ -	\$ 1,173.64	\$ 1,200	\$ -	\$ 1,200	\$ -	\$ 1,200
TOTAL YOUTH PROGRAMS		\$ 13,849	\$ -	\$ 13,849	\$ -	\$ 10,323	\$ 18,000	\$ (500)	\$ 17,500	\$ -	\$ 17,500
Culture											
Library	A7410	\$ 45,000	\$ -	\$ 45,000	\$ -	\$ 33,750.00	\$ 45,000	\$ -	\$ 45,000	\$ -	\$ 45,000
TOTAL CULTURE		\$ 45,000	\$ -	\$ 45,000	\$ -	\$ 33,750	\$ 45,000	\$ -	\$ 45,000	\$ -	\$ 45,000
TOTAL CULTURE & RECREATION		\$ 155,948	\$ -	\$ 155,948	\$ -	\$ 128,117	\$ 150,900	\$ (6,900)	\$ 144,000	\$ -	\$ 144,000
Home and Community Service											
Zoning											
Personnel	A8010	\$ 199,428	\$ -89855	\$ 109,571	\$ -	\$ 68,492.34	\$ 111,662	\$ -	\$ 111,662	\$ -	\$ 111,662
Personnel Overtime	A8010.1	\$ 4,188	\$ -4188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	A8010.41	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ 2,634.18	\$ 4,500	\$ -2500	\$ 2,000	\$ -	\$ 2,000
Utilities / Telephone	A8010.42	\$ 2,100	\$ -	\$ 2,100	\$ -	\$ 247.50	\$ 2,100	\$ -	\$ 2,100	\$ -	\$ 2,100
Travel / Training	A8010.43	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 755.00	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
Contractual	A8010.44	\$ 7,000	\$ -	\$ 7,000	\$ -	\$ 5,434.94	\$ 7,000	\$ -1000	\$ 6,000	\$ -	\$ 6,000
Gasoline	A8010.47	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 458.22	\$ 2,000	\$ -1300	\$ 700	\$ -	\$ 700
Maintenance Equipment	A8010.49	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 431.68	\$ 1,000	\$ -300	\$ 700	\$ -	\$ 700
TOTAL ZONING		\$ 221,214	\$ (94,043)	\$ 127,171	\$ -	\$ 78,454	\$ 129,252	\$ (5,100)	\$ 124,162	\$ -	\$ 124,162
Planning											
Supplies	A8020	\$ 500	\$ -	\$ 500	\$ -	\$ 97.81	\$ 500	\$ -300	\$ 200	\$ -	\$ 200
Travel / Training	A8020.41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -1500	\$ 500	\$ -	\$ 500
Contractual	A8020.43	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 1,310.11	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
TOTAL PLANNING		\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 1,408	\$ 4,500	\$ (1,800)	\$ 2,700	\$ -	\$ 2,700
Storm Sewers											
Supplies	A8140	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 1,596.78	\$ 5,000	\$ -1000	\$ 4,000	\$ -	\$ 4,000
Travel / Training	A8140.41	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 1,597	\$ 5,000	\$ (1,000)	\$ 4,000	\$ -	\$ 4,000
Contractual	A8140.44	\$ 20,000	\$ -20000	\$ -	\$ -	\$ -	\$ 10,000	\$ (5,000)	\$ 5,000	\$ -	\$ 5,000
TOTAL STORM SEWERS		\$ 20,000	\$ (20,000)	\$ -	\$ -	\$ -	\$ 10,000	\$ (5,000)	\$ 5,000	\$ -	\$ 5,000
Shade Trees											
Contractual	A8560	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 4,459.65	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
Supplies	A8560.44	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ 5,579.24	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ 4,500
TOTAL SHADE TREES		\$ 5,500	\$ -	\$ 5,500	\$ -	\$ 10,039	\$ 5,500	\$ -	\$ 5,500	\$ -	\$ 5,500
Cable TV											
Supplies	A8989	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual	A8989.41	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CABLE TV		\$ 5,500	\$ -	\$ 5,500	\$ -	\$ 10,039	\$ 5,500	\$ -	\$ 5,500	\$ -	\$ 5,500

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

SCHEDULE 2A
EXPENSE

Account Titles	Account Number	MAYOR'S ADJUSTEDBUDGET 2024-25	TRUSTEE'S ADJUSTMENT BUDGET 2024- 25	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 BUDGET 2025- 26	TRUSTEE'S BUDGET 2025- 26
TOTAL HOME AND COMMUNITY SERVICE		\$ 254,214	\$ (114,043)	\$ 140,171	\$ -	\$ 91,497	\$ 154,262	\$ (12,900)	\$ 141,362	\$ -	\$ 141,362
Employee Benefits											
State Retirement	A9010.8	119,652		119,652		91,000.00	86,915	-6698	80,217	-1413	78,804
Police Retirement	A9015.80	328,211	-4966	323,245		313,000.00	349,275	-18401	330,874		330,874
Fire Retirement	A9015.81	220,752	-6479	214,273		209,000.00	284,746	-36715	248,031	28424	276,455
Social Security (FICA)	A9030.8	290,790	2155	292,945		259,547.72	328,692	-18187	310,505	8061	318,566
Workman's Compensation	A9040.8	110,216		110,216		110,215.13	107,370		107,370		107,370
Unemployment Insurance	A9051	2,500		2,500		17,126.51	10,000		10,000		10,000
Disability Insurance	A9055.8	500		500		669.68	600		600		600
Hospital Insurance	A9060.8	691,588	-67080	624,508		525,556.56	802,762	(65,996)	736,766	2993	739,759
Supplemental Benefit - Fire	A9085.8	93,250		93,250		78,813.88	100,000		100,000		100,000
TOTAL EMPLOYEE BENEFITS		\$ 1,857,459	\$ (76,370)	\$ 1,781,089	\$ -	\$ 1,604,929	\$ 2,070,360	\$ (145,997)	\$ 1,924,363	\$ 38,065	\$ 1,962,428
DEBT SERVICE											
Debt Principal											
Serial Bonds	A9710.6	259,735	-31000	228,735		259,735.00	181,155		181,155		181,155
Lease Principal		159,479		159,479		39,026.48	202,886		202,886		202,886
RAN							825,000		825,000		825,000
TOTAL DEBT PRINCIPAL		\$ 419,214	\$ (31,000)	\$ 388,214	\$ -	\$ 298,761	\$ 1,209,041	\$ -	\$ 1,209,041	\$ -	\$ 1,209,041
Debt Interest											
Serial Bonds	A9710.7	29,743		29,743		98,218.12	36,114		36,114		36,114
Lease Interest		212,715		212,715		282,030.46	178,962		178,962		178,962
RAN Interest							13,992		13,992		13,992
TOTAL DEBT INTEREST		\$ 242,458	\$ -	\$ 242,458	\$ -	\$ 380,249	\$ 229,068	\$ -	\$ 229,068	\$ -	\$ 229,068
TOTAL PRINCIPAL AND INTEREST		\$ 661,672	\$ (31,000)	\$ 630,672	\$ -	\$ 679,010	\$ 1,438,109	\$ -	\$ 1,438,109	\$ -	\$ 1,438,109
TOTAL EXPENDITURES		\$ 7,460,526	\$ (181,547)	\$ 7,274,979	\$ (7,000)	\$ 6,378,925	\$ 8,761,347	\$ (563,342)	\$ 8,198,005	\$ 149,599	\$ 8,347,604
Inter-Fund Transfers											
Capital Project Fund-paid in	A9950.9	179,000	(45,000)	134,000	7000	393,750.74	1,097,500	-1047500	50,000	92,000	142,000
TOTAL INTER-FUND TRANSFERS		\$ 179,000	\$ (45,000)	\$ 134,000	\$ 7,000	\$ 393,751	\$ 1,097,500	\$ (1,047,500)	\$ 50,000	\$ 92,000	\$ 142,000
TOTAL APPROPRIATIONS		\$ 7,639,526	\$ (226,547)	\$ 7,408,979	\$ -	\$ 6,772,676	\$ 9,858,847	\$ (1,610,842)	\$ 8,248,005	\$ 241,599	\$ 8,489,604
Fund Gain / (Loss)		\$ -	\$ -	\$ 3,846	\$ -	\$ -	\$ -	\$ -	\$ (8,248,005.00)	\$ -	\$ -

VILLAGE OF FREDONIA Water Fund Budget		Account Number	Account Titles	TRUSTEE'S ADJUSTEDBUDGET 2024-26	Transfer	Current Budget Amounts 4.11.25	Department Head Requests 25-26	Mayor's Adjustments	Mayor's Budget 2025-26	TRUSTEE'S ADJUSTMENTS	TRUSTEE'S ADJUSTEDBUDGET 2025-26	
REVENUES												
		F2140	Metered Water Sales	\$ 1,575,000		\$ 1,223,578	\$ 1,590,000	\$ (100,000)	\$ 1,480,000	\$ 154,767	\$ 1,614,767	
		F2142	Unmetered Water Sales	\$ 850		\$ 476	\$ 800	\$ (300)	\$ 500		\$ 500	
		F2148	Interest / Penalty	\$ 14,100		\$ 15,064	\$ 18,000	\$ (2,000)	\$ 16,000		\$ 16,000	
		F2378	Water Rents - SUNY	\$ 165,000		\$ 137,906	\$ 170,000	\$ (20,000)	\$ 150,000	\$ 33,330	\$ 183,330	
		F2378.1	Water Rents - Town Districts	\$ 331,000		\$ 244,566	\$ 345,000	\$ (26,000)	\$ 319,000		\$ 319,000	
		F2770	ARPA Grant Funds	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	
		F5031	Water - Misc. SUNY PRIOR YRS-16 & 17	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	
			Water - Interfund Revenue (Capital Fund)	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	
			TOTAL REVENUES - WATER	\$ 2,085,950	\$ -	\$ 1,621,610	\$ 2,093,800	\$ (148,300)	\$ 1,946,500	\$ 189,097	\$ 2,133,597	
Trustee's Proposed Budget 2026/2026												
			Water Fund Budget									
SCHEDULE 2F APPROPRIATIONS												
GENERAL GOVERNMENT SUPPORT												
		F1910	Unallocated Insurance	\$ 108,393		\$ 112,278	\$ 111,762		\$ 111,762		\$ 111,762	
		F1960	Contingency	\$ 20,000		\$ -	\$ 20,000	\$ (5,000)	\$ 15,000		\$ 15,000	
		F1420.1	Attorney-Professional Services	\$ 20,000		\$ 3,965	\$ 20,000		\$ 20,000		\$ 20,000	
			TOTAL GENERAL GOVERNMENT SUPPORT	\$ 148,393	\$ -	\$ 116,243	\$ 151,762	\$ (5,000)	\$ 146,762	\$ -	\$ 146,762	
HOME AND COMMUNITY SERVICE												
WATER ADMINISTRATION												
		F8310.1	Personnel	\$ 41,373		\$ 37,993	\$ 43,459		\$ 43,459		\$ 43,459	
		F8310.41	Supplies	\$ 5,000		\$ 4,901	\$ 7,000		\$ 7,000		\$ 7,000	
		F8310.44	Contractual	\$ 5,000		\$ 5,678	\$ 5,500		\$ 5,500		\$ 5,500	
			TOTAL ADMINISTRATION	\$ 51,373	\$ -	\$ 48,572	\$ 55,959	\$ -	\$ 55,959	\$ -	\$ 55,959	
PURIFICATION												
		F8330-10	Personnel	\$ 441,809		\$ 313,659	\$ 415,248		\$ 415,248		\$ 415,248	
		F8330.11	Personnel - Overtime	\$ 33,636		\$ 47,327	\$ 51,612		\$ 51,612		\$ 51,612	
		F8320.41	Supplies - Water Purchased	\$ 7,000		\$ -	\$ 20,000		\$ 20,000		\$ 20,000	
		F8330.41	Supplies	\$ 130,000		\$ 132,612	\$ 140,000		\$ 140,000		\$ 140,000	
		F8330.412	Clothing Allowance	\$ 1,750		\$ 457	\$ 1,800		\$ 1,800		\$ 1,800	
		F8330.42	Utilities	\$ 40,000		\$ 37,458	\$ 35,000		\$ 35,000		\$ 35,000	
		F8330.43	Travel / Training	\$ 6,000		\$ 3,001	\$ 6,000		\$ 6,000		\$ 6,000	
		F8330.44	Contractual	\$ 80,000		\$ 83,827	\$ 95,000	\$ (5,000)	\$ 90,000		\$ 90,000	
		F8330.45	Fees	\$ 10,000		\$ 1,874	\$ 10,000		\$ 10,000		\$ 10,000	
		F8330.47	Gas / Fuel	\$ 1,000		\$ 809	\$ 1,000		\$ 1,000		\$ 1,000	
		F8330.49	Maintenance - Equipment	\$ 50,000		\$ 36,845	\$ 50,000	\$ (10,000)	\$ 40,000	\$ 10,000	\$ 50,000	
			TOTAL PURIFICATION	\$ 814,195	\$ (7,000)	\$ 657,969	\$ 825,660	\$ (15,000)	\$ 810,660	\$ 10,000	\$ 820,660	
DISTRIBUTION												
		F8340.1	Personnel	\$ 313,992		\$ 249,752	\$ 289,258		\$ 289,258		\$ 289,258	
		F8340.11	Personnel - Overtime	\$ 9,248		\$ 6,670	\$ 8,486		\$ 8,486		\$ 8,486	
		F8340.41	Supplies	\$ 10,000		\$ 6,859	\$ 8,000		\$ 8,000		\$ 8,000	
		F8340.42	Utilities	\$ -		\$ -	\$ -		\$ -		\$ -	
		F8340.43	Travel / Training	\$ 2,500		\$ 200	\$ 3,000		\$ 3,000		\$ 3,000	
		F8340.44	Contractual	\$ 11,500		\$ 3,333	\$ 10,000	\$ (5,000)	\$ 5,000		\$ 5,000	
		F8340.47	Gas / Fuel	\$ 9,500		\$ 5,635	\$ 8,000		\$ 8,000		\$ 8,000	
		F8340.49	Maintenance - Equipment	\$ 1,500		\$ 285	\$ 1,500		\$ 1,500		\$ 1,500	
			TOTAL DISTRIBUTION	\$ 358,240	\$ -	\$ 274,734	\$ 328,244	\$ (5,000)	\$ 323,244	\$ -	\$ 323,244	
			TOTAL HOME AND COMMUNITY	\$ 1,223,008	\$ (7,000)	\$ 951,175	\$ 1,209,863	\$ (20,000)	\$ 1,189,863	\$ 10,000	\$ 1,199,863	

VILLAGE OF FREDONIA
Water Fund Budget

Trustee's Proposed Budget

Account Titles
SCHEDULE 2F

Account Titles		Account Number	TRUSTEE'S ADJUSTED BUDGET 2024-26	Transfer	Current Budget Amounts 4,11,26	Department Head Requests 26-26	Mayor's Adjustments	Mayor's Budget 2026-26	TRUSTEE'S ADJUSTMENTS	TRUSTEE'S ADJUSTED BUDGET 2026-26
EMPLOYEE BENEFITS										
State Retirement	F9010.8		105,809		28,707	109,123		95,637		95,637
Social Security	F9030.8		61,225		57,368	60,240		77,263		77,263
Workers Compensation	F9040.8		31,228		31,228	30,422		30,422		30,422
NYS Disability Insurance	F9055.8		1,000		582	1,000		1,000		1,000
Hospital Insurance	F9060.8		174,075		138,998	151,880		152,887		152,887
Other Employee Benefits	F9069.8									
TOTAL EMPLOYEE BENEFITS			373,337		266,893	352,546		352,546		352,209
DEBT SERVICE										
Principal - Serial Bonds	F9710.6		160,587		85,679	87,717		87,717		87,717
Principal - EFC	F9730.6		55,000		55,000	27,395		27,386		27,386
Principal - REDDS	F9730.6									
Interest - Serial Bonds	F9730.7		52,541		30,436	55,000		55,000		55,000
Interest - Serial Bonds - EFC	F9730.7		39,365		39,394	39,164		39,164		39,164
Interest - BAN's	F9730.7									
TOTAL PRINCIPAL AND INTEREST			307,483		210,909	209,287		209,287		209,287
SUBTOTAL			2,063,031	(7,000)	1,864,819	1,923,437	(25,000)	1,898,437	10,000	1,913,101
INTER-FUND TRANSFERS										
Transfer - Capital Reserve	F2801.1									
Transfer - General Fund	F2801.2		155,000	7,000	17,570	637,985	(470,885)	167,000	43,500	210,500
Transfer - Capital	F2801.2		165,000	7,000	17,570	637,985	(470,885)	167,000	43,500	210,500
TOTAL INTER-FUND TRANSFERS			320,000	14,000	35,140	1,275,970	(941,770)	334,000	87,000	397,500
TOTAL EXPENDITURES / APPROPRIATIONS			2,208,031	(122,081)	1,582,389	2,561,422	(495,985)	2,066,437	53,500	2,123,601
										9,996

VILLAGE OF FREDONIA									
SEWER FUND									
Trustee's Proposed Budget 2025/2026									
SCHEDULE 2G									
Account Titles	Account Number	Current Revenue	Dept Head	Mayor's	Mayor's Proposed	TRUSTEE'S	TRUSTEE'S	TRUSTEE'S	TRUSTEE'S
		4,11,25	proposed 2025-26	Budget Adj	Budget 2025-26	ADJUSTED 2024-25	BUDGET ADJ	BUDGET ADJ	ADJUSTED 2025-26
REVENUES									
Sewer Rents	G2120	1,191,741	1,500,000		1,500,000	1,720,000			1,750,000
Sewer Charges - BOD	G2122.1	3,637	6,000		6,000	11,000		250,000	6,000
Sewer Charges - Haulers	G2122.2	11,642	12,000	1,000	13,000	10,000			13,000
Interest / Penalties	G2128	14,081	16,000	1,000	17,000	13,000			17,000
Sewer - SUNY	G2374.1	110,796	170,000	(20,000)	150,000	165,000		43,000	193,000
Sewer - PPD	G2374.21	74,575	75,000		75,000	105,000		25,000	100,000
Sewer - Town	G2374.3	55,793	70,000		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		\$ 1,462,266	\$ 1,849,000	\$ (18,000)	\$ 1,831,000	\$ 2,094,000		\$ 348,000	\$ 2,179,000
VILLAGE OF FREDONIA									
SEWER FUND									
Trustee's Proposed Budget									
SCHEDULE 2G									
APPROPRIATIONS									
GENERAL GOVERNMENT SUPPORT									
Unallocated Insurance	G1910	117,580	119,470		119,470	115,868			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		\$ 117,580	\$ 139,470	\$ (15,000)	\$ 124,470	\$ 135,868		\$ -	\$ 124,470
SANITATION ADMINISTRATION									
Personnel	G8110.1	35,902	43,459		43,459	41,373			43,459
Supplies	G8110.41	4,397	6,000	(2,000)	4,000	5,000			4,000
Contractual	G8110.44	5,995	7,000	(1,000)	6,000	5,000			6,000

TOTAL ADMINISTRATION		\$ 46,294	\$ 56,459	\$ (3,000)	\$ 53,459	\$ 51,373		\$ -	\$ 53,459
SANITARY SEWERS									
Personnel	G8120.1	242,874	285,473		285,473	307,873			285,473
Personnel - Overtime	G8120.2	5,162	7,880		7,880	7,880			7,880
Supplies	G8120.41	1,418	5,500	(3,000)	2,500	5,500			2,500
Contractual	G8120.44	16,489	15,000	(5,000)	10,000	15,000			10,000
Gasoline	G8120.47	5,635	9,500	(1,000)	8,500	9,500			8,500
Maintenance Equipment	G8120.49	5,091	7,000	(2,000)	5,000	7,000			5,000

TOTAL SANITARY SEWERS		\$ 276,668	\$ 330,353	\$ (11,000)	\$ 319,353	\$ 352,753		\$ -	\$ 319,353
SEWAGE TREATMENT / DISPOSAL									
Personnel	G8130.10	295,471	394,809		394,809	379,255			394,809
Personnel - Overtime	G8130.11	7,755	19,995	(7,995)	12,000	15,000			12,000
Equipment - Replace	G8130.211	7,713	25,000	(5,000)	20,000	25,000			20,000
Equipment - Repair	G8130.212	9,291	30,000	(10,000)	20,000	30,000		5,000	25,000
Equipment - Preventative Maintenance	G8130.213	8,198	14,500	(4,500)	10,000	14,500		1,000	11,000
Supplies - Other	G8130.411	393	1,500	(500)	1,000	1,500			1,000

VILLAGE OF FREDONIA

SEWER FUND

Trustee's Proposed Budget 2025/2026

SCHEDULE 2G

Account Titles	Account Number	Current Revenue		Dept Head	Mayor's		Mayor's Proposed		TRUSTEE'S BUDGET ADJ	TRUSTEE'S ADJUSTED 2025-26
		2024-25	4,11,25		Budget Adj	Budget Adj	Budget 2025-26	Budget 2025-26		
Supplies - Office / Copier	G8130.412	1,750	410	proposed 2025-26	1,750	(500)	1,250	1,250		1,250
Clothing Allowance	G8130.4122	1,750	265		1,750	(250)	1,500	1,500		1,500
Supplies - Chemicals	G8130.413	80,000	68,242		98,000	(10,000)	88,000	88,000		88,000
Supplies - Lab	G8130.414	3,900	1,876		3,900		3,900	3,900		3,900
Supplies - Safety	G8130.415	1,700	2,656		1,700		1,700	1,700		1,700
Utilities - Electric	G8130.421	165,000	129,630		150,000		150,000	150,000	50,000	200,000
Utilities - Heating	G8130.422	16,000	9,954		16,000		16,000	16,000		16,000
Utilities - Water	G8130.424	8,500	4,443		8,500	(2,000)	6,500	6,500		6,500
Training / Travel	G8130.43	6,000	2,093		6,000	(2,000)	4,000	4,000		4,000
Contractual	G8130.44	25,000	15,573		25,000	(5,000)	20,000	20,000		20,000
Fees	G8130.45	35,000	27,455		35,000	(5,000)	30,000	30,000		30,000
Gasoline	G8130.47	4,500	3,335		4,500		4,500	4,500		4,500
Maintenance - Vehicles	G8130.49	4,500	9,009		4,500		4,500	4,500		4,500
TOTAL TREATMENT - DISPOSAL		\$ 818,855	\$ 603,761	\$ 842,404	\$ (52,745)	\$ (81,745)	\$ 789,659	\$ 845,659	\$ 56,000	\$ 845,659
TOTAL HOME AND COMMUNITY		\$ 1,222,981	\$ 926,724	\$ 1,229,216	\$ (66,745)	\$ (66,745)	\$ 1,162,471	\$ 1,218,471	\$ 56,000	\$ 1,218,471
EMPLOYEE BENEFITS										
State Retirement	G9010.8	99,166	49,766		84,093		84,093	84,093		84,093
Social Security	G9030.8	55,865	38,470		72,061		72,061	72,061		72,061
Workers Compensation	G9040.8	42,249	42,249		41,159		41,159	41,159		41,159
Hospital Insurance	G9060.8	191,468	216,282		200,419		200,419	200,419		200,419
Other Employee Benefits	G9089.8	-	-		-		-	-		-
TOTAL EMPLOYEE BENEFITS		\$ 388,748	\$ 346,767	\$ 397,732	\$ -	\$ -	\$ 397,732	\$ 397,732	\$ -	\$ 397,732
DEBT SERVICE										
Principal - Serial Bonds	G9710.6	85,679	323,217		162,389		162,389	162,389		162,389
Principal - EFC	G9730.6	162,630	162,630		162,630		162,630	162,630		162,630
Interest - Serial Bonds	G9710.7	30,442	39,695		48,149		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	\$ -	\$ (81,745)	\$ 373,168	\$ 373,168	\$ -	\$ 373,168
SUBTOTAL		\$ 2,026,348	\$ 1,753,982	\$ 2,139,586	\$ (81,745)	\$ (81,745)	\$ 2,057,841	\$ 2,113,841	\$ 56,000	\$ 2,113,841
INTER-FUND TRANSFERS										
Transfer - Capital Reserve	G9901.91	-	-		-		-	-		-
Transfer - Capital	G9950.9	10,000	110,000		110,000	(52,500)	57,500	57,500		57,500
TOTAL INTER-FUND TRANSFERS		\$ 10,000	\$ -	\$ 110,000	\$ (52,500)	\$ (52,500)	\$ 57,500	\$ 57,500	\$ -	\$ 57,500
TOTAL EXPENDITURES / APPROPRIATIONS		\$ 2,036,348	\$ 1,753,982	\$ 2,249,586	\$ (134,245)	\$ (134,245)	\$ 2,115,341	\$ 2,171,341	\$ 56,000	\$ 2,171,341
Fund Gain / (Loss)	##	\$	\$	\$	\$	\$	\$	\$	\$	\$
		57,652	(400,586)				(284,341)			7,659

CAPITAL FUNDS			TRUSTEE'S PROPOSED BUDGET				
Department / Project Description	Proposed	State Aid / Prior year	Capital	Trustee's	Bond Anticipation Notes	Bond Antic Notes	
Total Village Hall / Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Village Hall / Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total General Government Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Police Department	\$ 140,000	\$ -	\$ 70,000	\$ -	\$ -	\$ -	
Total Police Department	\$ 140,000	\$ -	\$ 70,000	\$ -	\$ -	\$ -	
Total Fire Department	\$ 69,500	\$ -	\$ 11,000	\$ -	\$ -	\$ -	
Total Fire Department	\$ 69,500	\$ -	\$ 11,000	\$ -	\$ -	\$ -	
Total Street Department	\$ 1,412,000	\$ 300,000	\$ 61,000	\$ -	\$ -	\$ -	
Total Street Department	\$ 1,412,000	\$ 300,000	\$ 61,000	\$ -	\$ -	\$ -	
Total Parks & Recreation	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Parks & Recreation	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Total General Fund	\$ 1,672,500	\$ 300,000	\$ 142,000	\$ -	\$ -	\$ -	
Total General Fund	\$ 1,672,500	\$ 300,000	\$ 142,000	\$ -	\$ -	\$ -	
Water Fund	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	
Water Fund	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	
Total Water Fund	\$ 6,927,985	\$ -	\$ 210,500	\$ -	\$ -	\$ -	
Total Water Fund	\$ 6,927,985	\$ -	\$ 210,500	\$ -	\$ -	\$ -	
Sanitary Sewer	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sanitary Sewer	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Waste Water Treatment	\$ 36,485,940	\$ 860,000	\$ 410,000	\$ -	\$ -	\$ -	
Waste Water Treatment	\$ 36,485,940	\$ 860,000	\$ 410,000	\$ -	\$ -	\$ -	
2023 / 2024 Capital Spending	\$ 96,060	\$ -	\$ -	\$ -	\$ -	\$ -	
2023 / 2024 Capital Spending	\$ 96,060	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 35,816,000	\$ -	\$ 225,000	\$ -	\$ -	\$ -	
Total	\$ 35,816,000	\$ -	\$ 225,000	\$ -	\$ -	\$ -	

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VILLAGE OF FREDONIA

Personnel Costs
2025 / 2026 Fiscal Year
JUSTICE COURT

Employee ID	Position	Rate	DOA	2025 Overtime Hours	Regular Hours Worked 2025/2026	2026/2025 Rate	OT Rate	2026/2025 OT Rate	OT Hours	2026/2025 OT Hours	Regular Payroll Expenses	OT Expenses	TER	Pension Pmts.	Pension Pmts. Percentage	Pension Plan Expense	2553 Expense	Health Insurance Expense	Employee Healthcare Contribution	Flexible Benefit Contribution	Life Insurance	P & A Admin. Costs	Longevity	Notes	
9271996	Chief Clerk	1,850			1,850	25.92	38.87	38.87			47,385		4	A15	15.7%	7,487	3,235	31,244	(1,400)	1,500	100	115	1,400	\$ 86,831	
2192020	Chief Clerk	1,040			1,040	19.93					20,607		4	A15	15.7%	3,140	1,380								\$ 23,927
8192013	Chief Clerk	1,040			1,040	14.42					13,994		6	A15	15.7%	884	621	2,000							\$ 17,595
	Various Overtime			3,920										751	21.4%	16,102	8,308	33,244	(1,600)	1,500	100	115	1,400	\$ 77,106	
JUSTICE COURT - EMPLOYMENT COSTS																									
SUMMARY																									
Wages		\$ 71,073	\$ 71,073		\$ 2,113	3.0%					\$ 61,295	\$ 11,922	TOTAL												
Overtime						RD/VO																			
Longevity																									
Cash/Adv Allowance																									
Ret/Total Wages		\$ 71,073	\$ 71,073		\$ 2,113	3.0%					\$ 61,295	\$ 11,922	\$ 73,165												
PICA		\$ 550	\$ 550		\$ 165	3.0%																			
Pension		\$ 11,150	\$ 11,150		\$ 352	3.1%																			
Healthcare		\$ 91,756	\$ 91,756		\$ 4,483	4.7%																			
Employer Healthcare Contributions		\$ (3,719)	\$ (3,719)		\$ (185)	5.0%																			
Flexible Spending Account																									
Life Insurance		\$ 1,250	\$ 1,250		\$ 75	0.0%																			
Life Insurance		\$ 100	\$ 100		\$ 5	0.0%																			
Life Insurance		\$ 110	\$ 110		\$ 5	4.5%																			
Total Wages & Benefits		\$ 139,474	\$ 139,474		\$ 3,897	3.0%					\$ 109,716	\$ 22,344	\$ 132,060												
LOCAL HEALTH																									

VILLAGE OF FREDONIA

Personnel Costs
2026/2028 Fiscal Year
ADMINISTRATION

Employee Name	First	Title	DCH	OverTime Hours	Regular Hours Worked	Rate 2026/2028	OverTime Rate 2026/2028	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 Adm'n. Costs	Longevity	Totals
Thomas	01/19/2003	Deputy (W/ Half A DWV)	01/19/2003	-	2,080	25.32	37.97	-	82,857	A15	4	15.7%	8,479	4,132	9,862	(1,211)	250	1,075	100	115	1,350	\$ 78,849
Johnson	01/19/2018	Assistant Village Clerk	01/19/2018	-	2,080	21.77	-	-	37,738	A15	6	15.7%	9,059	4,634	15,847	-	250	1,500	100	115	3,800	\$ 42,533
Jordan	02/20/20	Transfer	02/20/20	-	2,080	43.88	-	-	90,881	A15	6	15.7%	14,633	7,228	15,847	-	250	1,500	100	115	3,600	\$ 104,863
Mason	02/10/23	Senior Account Clerk	02/10/23	-	1,120	25.31	37.97	-	41,608	A15	6	15.7%	7,233	4,265	9,862	(1,698)	250	1,075	100	115	-	\$ 51,107
Attendance Premium		Various		-	-	-	-	-	8,000		6	15.7%	785	383	-	-	-	-	-	-	-	\$ 6,148
Regular Fees				-	-	-	-	-	8,000			-	-	-	-	-	-	-	-	-	-	\$ 8,000
Retiree H.C.		LUKE		-	-	-	-	-	-			-	-	-	-	-	-	-	-	-	-	\$ -
Retiree H.C.		Wilson		-	-	-	-	-	-			-	-	-	-	-	-	-	-	-	-	\$ -
Retiree H.C.		Barb		-	-	-	-	-	-			-	-	-	-	-	-	-	-	-	-	\$ -
Retiree H.C.		Jeanne		-	-	-	-	-	-			-	-	-	-	-	-	-	-	-	-	\$ -
Tax Collector Stipend		Tax Collector Stipend		-	-	-	-	-	3,000	A15	6	15.7%	785	383	-	-	-	-	-	-	-	\$ 3,768
TOTALS				-	8,060.0	-	-	-	202,144			-	41,184	21,448	63,677	(7,909)	1,000	6,150	400	460	6,550	\$ 209,146

2024/2025	2026/2028	Percentage Change
Budget	Budget	Change
\$ 252,778	\$ 262,395	\$ 9,617 3.8%

ADMINISTRATOR EMPLOYMENT COSTS

2024/2025	2026/2028	Percentage Change
Wages	202,144	18,949 9.4%
Longevity	6,550	3,200 49%
Cost of Living Allowance	200	250 125%
FICA	20,405	21,466 5.2%
Pension	38,838	41,184 6.3%
Healthcare	57,565	60,877 5.4%
Employee Healthcare Contributions	(2,730)	(1,698) 61%
Flexible Spending Account	5,400	6,150 13.9%
Life Insurance	400	400 0%
P&A Administration	440	460 4.5%
Total Wages & Benefits	319,198	391,648 22.7%

SUMMARY

Wages	202,144	18,949 9.4%
Longevity	6,550	3,200 49%
Cost of Living Allowance	200	250 125%
FICA	20,405	21,466 5.2%
Pension	38,838	41,184 6.3%
Healthcare	57,565	60,877 5.4%
Employee Healthcare Contributions	(2,730)	(1,698) 61%
Flexible Spending Account	5,400	6,150 13.9%
Life Insurance	400	400 0%
P&A Administration	440	460 4.5%
Total Wages & Benefits	319,198	391,648 22.7%

VILLAGE OF FREDONIA

Personal Costs
2025 / 2026 Fiscal Year
RECREATION & YOUTH SERVICES

Number of Position / Job	Employee Name / Title	Hours Per Position	Annual Hours	Regular Hours 2024/2025	2024/2025 Total Cost	2024/2025 % of Total	Overtime Expenses	Regular Payroll Expenses	Pension Plan	Thyr	Pension Plan Percentage	Pension Plan Expense	Health Insurance Expense	Health Insurance Expense	Health Insurance Expense	Health Insurance Expense	Employee Healthcare Contribution	Deductible	Flexible Benefit Contribution	Life Insurance	P & A Admin. Costs	Locality	Truck
14	Recreation Director	200	2,000	1,040	\$ 17,600	-	-	\$ 10,000	-	4	19.7%	\$ 20,000	-	-	-	-	-	-	-	-	-	-	\$ 12,000
1	Summer Recreation	250	2,250	19,500	20,000	-	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 11,000
1	Winter Program Coordinator	35	350	15,500	15,500	-	-	15,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 11,000
1	Wrestling Attendance	100	1,000	15,500	15,500	-	-	15,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	Recreation Baseball	50	500	15,500	15,500	-	-	15,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	Recreation Basketball	200	2,000	15,500	15,500	-	-	15,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	Summer Recreation	350	3,500	15,500	15,500	-	-	15,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	Youth Services Recreation Attendants	100	1,000	15,500	15,500	-	-	15,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	Youth Services Summer Coordinators	100	1,000	15,500	15,500	-	-	15,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	Youth Services Program Coordinators	200	2,000	15,500	15,500	-	-	15,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16			4,475	4,240	22,441	-	-	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation & Youth Services - EMPLOYMENT COSTS																							
	2024/2025 Budget		4,284																				
	2025/2026 Budget		51,000		\$ 51,000																		
	Wages																						
	Overtime																						
	Locality																						
	Contract Allowance																						
	FICA																						
	Health Insurance																						
	Medical																						
	Employee Healthcare Contributions																						
	Flexible Spending Account																						
	Life Insurance																						
	P&A Administration																						
	Cost: Wages & Benefits																						

VILLAGE OF FREDONIA

Special Grant Fund

06/01/2025 - 05/31/2026

Trustee's Proposed 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		\$ 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	10,000	10,000	10,000	5,000		
Capital Improvement - Sidewalks - REG	CD8660.10			5,000	5,000		
Administration - Personnel	CD8686.1	13,000	13,000	24,000			
Administration - Contractual	CD8686.4						
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