

**Village of Freeville
Summary of Fiscal Budget by Fund
Fiscal Year 2026-2027**

	Appropriations	Estimated Revenue	Unexpended Fund Balance	Amount Raised by Taxes
General Fund	\$ 335,145.00	\$ 197,252.00	\$ -	\$ 137,893.00
Sewer Fund	\$ 171,553.00	\$ 171,553.00	\$ -	
Capital Fund	\$ 9,560,000.00	\$ 9,560,000.00	\$ -	
Total	\$ 10,066,698.00	\$ 9,928,805.00	\$ -	\$ 137,893.00

**Village of Freeville
General Fund Annual Budget
Fiscal Year 2026-2027**

	2025-2026 Budget	2025-2026 YTD (2/28/26)	2026-2027 Budget
Estimated Revenues			
Departmental Income			
A1230 Treasurer's Fees	\$100.00	\$78.75	\$100.00
A1710 Public Works Charges	\$0.00	\$3,775.00	\$0.00
A2001 Youth Recreation Charges	\$0.00	\$0.00	\$0.00
A2070 FCC & United Way	\$0.00	\$0.00	\$0.00
A2110 Zoning Fees	\$0.00	\$0.00	\$0.00
A2115 Site Plan Review Fees	\$200.00	\$200.00	\$150.00
A2130 Garbage Tag Sales	\$5,000.00	\$4,344.00	\$5,000.00
A2362 TC Park Grant	\$0.00	\$0.00	\$0.00
A4089 Federal Aid, Other (ARPA)	\$0.00	\$0.00	\$0.00
A2555 Code Enforcement Permits	\$2,500.00	\$2,320.45	\$2,000.00
Total Departmental Income	\$7,800.00	\$10,718.20	\$7,250.00
Fines & Forfeitures			
A2610 Fines & Forfeitures	\$0.00	\$0.00	\$0.00
Total Fines & Forfeitures	\$0.00	\$0.00	\$0.00
Non-Property Tax Items			
A1120 Sales Tax	\$129,000.00	\$69,382.80	\$125,000.00
A1170 Franchises	\$6,500.00	\$2,469.11	\$5,000.00
Total Non-Property Tax Items	\$135,500.00	\$71,851.91	\$130,000.00
Real Property Tax Items			
A1081 PILOT	\$0.00	\$0.00	\$513.00
A1090 Interest & Penalties	\$730.00	\$729.61	\$600.00
Total Real Property Tax Items	\$730.00	\$729.61	\$1,113.00
Real Property Taxes			
A1001 Real Property Taxes	\$134,629.00	\$134,629.00	\$137,893.00
A5031 Contributions from Other Funds	\$20,000.00	\$0.00	\$11,000.00
Total Real Property Taxes	\$154,629.00	\$134,629.00	\$148,893.00
Sale of Property & Comp For Loss			
A2665 Sale of Equip	\$18,525.00	\$18,525.00	\$0.00

Total Sale of Property & Comp For Loss	\$18,525.00	\$18,525.00	\$0.00
Miscellaneous-Grant	\$0.00	\$0.00	\$0.00
A2170 Community Development	\$2,305.00	\$2,305.00	\$3,800.00
Total Miscellaneous	\$2,305.00	\$2,305.00	\$3,800.00
State Aid			
A3001 AIM Revenue Sharing	\$4,039.00	\$4,039.00	\$4,039.00
A3005 Mortgage Tax	\$3,000.00	\$0.00	\$3,000.00
A3089 State Aid	\$300.00	\$283.00	\$300.00
A3501 CHIPS	\$35,000.00	\$12,801.66	\$35,000.00
A3820 Youth Programs	\$0.00	\$0.00	\$0.00
Total State Aid	\$42,339.00	\$17,123.66	\$42,339.00
Use of Money & Property			
A2401 Interest & Earnings	\$1,000.00	\$1,467.94	\$1,750.00
A2041R Reserve Interest	\$300.00	\$0.00	\$0.00
Total Use of Money & Property	\$1,300.00	\$1,467.94	\$1,750.00
Total Estimated Revenues	\$363,128.00	\$257,350.32	\$335,145.00
Appropriated Fund Balance	\$15,130.00	\$15,130.00	\$0.00
Total Revenues & Other Sources	\$378,258.00	\$272,480.32	\$335,145.00

Estimated Appropriations

General Government Support

Village Board

A1010.1 Personnel Services	\$3,584.00	\$0.00	\$3,656.00
Total Village Board	\$3,584.00	\$0.00	\$3,656.00

Justice

A1110.11 Personnel Services	\$0.00	\$0.00	\$0.00
A1110.12 Court Clerk	\$0.00	\$0.00	\$0.00
A1110.14 Acting Justice	\$0.00	\$0.00	\$0.00
Total Salaries	\$0.00	\$0.00	\$0.00
A1110.2 Equipment	\$0.00	\$0.00	\$0.00

A1110.41 Software	\$0.00	\$0.00	\$0.00
A1110.43 Training	\$0.00	\$0.00	\$0.00
A1110.44 Office Supplies	\$0.00	\$0.00	\$0.00
A1110.45 Utilities	\$0.00	\$0.00	\$0.00
A1110.46 Dues & Subscriptions	\$0.00	\$0.00	\$0.00
A1110.47 Postage	\$0.00	\$0.00	\$0.00
Total Contractual	\$0.00	\$0.00	\$0.00
Total Justice	\$0.00	\$0.00	\$0.00
Mayor			
A1210.1 Personnel Services	\$2,090.00	\$0.00	\$2,132.00
Total Mayor	\$2,090.00	\$0.00	\$2,132.00
Clerk/Treasurer			
A1325.11 Clerk/Treasurer	\$30,132.00	\$21,065.52	\$28,080.00
A1325.12 Accountant			\$11,080.00
Total Salaries	\$30,132.00	\$21,065.52	\$39,160.00
A1325.2 Equipment	\$400.00	\$66.65	\$400.00
A1325.41 Office Supplies	\$1,200.00	\$943.27	\$1,250.00
A1325.42 Website	\$200.00	\$347.29	\$200.00
A1325.43 Legal Ads	\$500.00	\$364.77	\$500.00
A1325.44 Software	\$300.00	\$165.16	\$6,935.00
A1325.45 Postage	\$500.00	\$180.72	\$500.00
A1325.46 Training	\$100.00	\$0.00	\$100.00
Total Contractual	\$2,800.00	\$2,001.21	\$9,485.00
Total Clerk/Treasurer	\$33,332.00	\$23,133.38	\$49,045.00
Tax Advertising			
A1362.4 Contractual	\$80.00	\$55.25	\$80.00
Total Tax Advertising	\$80.00	\$55.25	\$80.00
Law			
A1420.4 Contractual	\$5,000.00	\$2,000.00	\$5,000.00
Total Law	\$5,000.00	\$2,000.00	\$5,000.00
Elections			
A1450.4 Contractual	\$440.00	\$0.00	\$440.00
Total Elections	\$440.00	\$0.00	\$440.00
Records Management			
A1460.2 Equipment	\$0.00	\$0.00	\$0.00
A1460.4 Contractual	\$150.00	\$76.17	\$150.00

Total Records Management	\$150.00	\$76.17	\$150.00
Buildings			
A1620.2 Equipment	\$1,500.00	\$0.00	\$0.00
A9901.901 Repair Reserve	\$1,000.00	\$0.00	\$1,851.00
Total Equipment	\$2,500.00	\$0.00	\$1,851.00
A1620.41 Repairs/Maintenance	\$22,000.00	\$858.00	\$2,000.00
A1620.43 Utilities	\$5,750.00	\$3,661.90	\$5,100.00
Total Contractual	\$27,750.00	\$4,519.90	\$7,100.00
Total Buildings	\$30,250.00	\$4,519.90	\$8,951.00
Special Items			
A1910.4 Insurance	\$8,845.00	\$193.05	\$8,098.00
A1920.4 Municipal Assoc Dues	\$727.00	\$727.00	\$727.00
A1950.4 Dryden Fire Prot Dist Tax	\$41.00	\$37.20	\$41.00
A1989.4 Professional Services	\$19,000.00	\$10,636.50	\$15,000.00
A1990.4 Contingent	\$0.00	\$0.00	\$0.00
Total Special Items	\$28,613.00	\$11,593.75	\$23,866.00
Total General Government Support	\$103,539.00	\$41,378.45	\$93,320.00

Public Safety

Fire Department

A3410.41 Contractual	\$14,500.00	\$14,500.00	\$5,000.00
A3410.42 Workers Comp	\$11,373.00	\$11,150.00	\$11,373.00
Total Fire Department	\$25,873.00	\$25,650.00	\$16,373.00

Inspections

A3620.1 Personnel Services	\$14,341.00	\$10,755.74	\$14,341.00
A3620.4 Contractual	\$100.00	\$0.00	\$100.00
Total Inspections	\$14,441.00	\$10,755.74	\$14,441.00

Bailiff

A3989.1 Personnel Services	\$1,426.00	\$712.80	\$0.00
Total Bailiff			

Total Public Safety	\$41,740.00	\$37,118.54	\$30,814.00
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Transportation

Street Maintenance

A5110.1 Personnel Services	\$67,538.00	\$55,190.76	\$54,101.00
A5110.2 Equipment	\$5,100.00	\$2,447.10	\$5,000.00
A5110.2R Equipment Reserve	\$0.00	\$0.00	\$0.00
Total Equipment	\$5,100.00	\$2,447.10	\$5,000.00

A5110.41 Street Repairs	\$3,461.00	\$0.00	\$3,000.00
A5110.45 Fuel	\$3,000.00	\$2,147.69	\$3,000.00
A5110.46 Supplies	\$18,000.00	\$13,941.29	\$14,250.00
A5110.47 Safety Supplies	\$400.00	\$52.48	\$400.00
Total Contractual	\$24,861.00	\$16,141.46	\$20,650.00
Total Street Maintenance	\$97,499.00	\$73,779.32	\$79,751.00
CHIPS			
A5112.2 Equipment	\$35,000.00	\$12,801.66	\$35,000.00
Total CHIPS	\$35,000.00	\$12,801.66	\$35,000.00
Garage			
A5132.42 Utilities	\$3,400.00	\$3,031.29	\$4,100.00
A5132.43 Repairs	\$1,000.00	\$0.00	\$500.00
A5132.44 Brush Removal	\$0.00	\$0.00	\$0.00
Total Garage	\$4,400.00	\$3,031.29	\$4,600.00
Snow Removal			
A5142.2 Equipment	\$5,000.00	\$775.00	\$0.00
A5142.41 Repairs	\$3,500.00	\$92.94	\$3,500.00
A5142.44 Snow Removal Coverage & Salt	\$0.00	\$0.00	\$3,000.00
Total Snow Removal	\$8,500.00	\$867.94	\$6,500.00
Street Lighting			
A5182.4 Utilities	\$11,000.00	\$5,409.45	\$8,500.00
Total Street Lighting	\$11,000.00	\$5,409.45	\$8,500.00
Sidewalks			
A5410.4 Contractual	\$500.00	\$0.00	\$500.00
Total Sidewalks	\$500.00	\$0.00	\$500.00
Total Transportation	\$156,899.00	\$95,889.66	\$134,851.00

Culture and Recreation

Culture

A7410.41 Library Donation	\$100.00	\$100.00	\$100.00
A7410.42 Farmer's Market	\$6,000.00	\$3,125.01	\$3,800.00
A7410.43 Freeville Community Council	\$750.00	\$0.00	\$250.00
Total Culture	\$6,850.00	\$3,225.01	\$4,150.00

Parks

A7110.1 Personnel Services	\$0.00	\$0.00	\$0.00
Total Personal Services	\$0.00	\$0.00	\$0.00
A7110.2 Equipment	\$500.00	\$0.00	\$200.00
A7110.2R Equipment Reserve	\$0.00	\$0.00	\$0.00
A7110.21 Pocket Park (Equipment)	\$0.00	\$0.00	\$0.00

Total Equipment	\$500.00	\$0.00	\$200.00
A7110.4 Contractual	\$900.00	\$653.84	\$1,000.00
A7110.46 Pocket Park (Contractual)	\$0.00	\$0.00	\$0.00
Total Contractual	\$900.00	\$653.84	\$1,000.00
Total Parks	\$1,400.00	\$653.84	\$1,200.00
Youth Services			
A7310.1 Personnel Services	\$0.00	\$0.00	\$0.00
A7310.4 Contractual	\$0.00	\$0.00	\$0.00
A7310.47 Benefits	\$0.00	\$0.00	\$0.00
Total Youth Services	\$0.00	\$0.00	\$0.00
Historian			
A7510.1 Personnel Services	\$300.00	\$0.00	\$300.00
A7510.2 Equipment/Supplies	\$0.00	\$0.00	\$0.00
A7510.4 Office Supplies	\$25.00	\$0.00	\$0.00
Total Historian	\$325.00	\$0.00	\$300.00
Total Culture and Recreation	\$8,575.00	\$3,878.85	\$5,650.00
Home and Community Services			
Zoning			
A8010.4	\$0.00	\$0.00	\$0.00
Total Zoning	\$0.00	\$0.00	\$0.00
Planning			
A8020.4 Contractual	\$500.00	\$0.00	\$100.00
Total Planning	\$500.00	\$0.00	\$100.00
Refuse			
A8160.41 Contract	\$16,740.00	\$11,958.00	\$17,580.00
A8160.42 Garbage Tags	\$5,000.00	\$3,200.00	\$5,000.00
A8160.43 Clean Up Days	\$75.00	\$0.00	\$0.00
Total Refuse	\$21,815.00	\$15,158.00	\$22,580.00
Community Beautification			
A8510.41 Holiday Decorations and Trees	\$500.00	\$0.00	\$0.00
Total Community Beautification	\$500.00	\$0.00	\$0.00
Drainage			
A8540.2 Equipment	\$4,000.00	\$0.00	\$0.00
A8540.4 Contractual	\$12,775.00	\$159.00	\$1,250.00
Total Drainage	\$12,775.00	\$159.00	\$1,250.00
Total Home and Community Services	\$35,590.00	\$15,317.00	\$23,930.00

Employee Benefits

A9010.8 NYS Retirement	\$18,545.00	\$18,545.00	\$18,706.00
A9030.8 Social Security	\$8,647.00	\$6,555.19	\$8,697.00
A9040.8 Worker's Compensation	\$9,924.00	\$9,317.50	\$8,079.00
A9050.8 Unemployment Insurance	\$10,500.00	\$7,326.00	\$11,000.00
A9055 Disability Insurance	\$168.00	\$96.53	\$98.00
A9060.8 Health Insurance	\$2,927.00	\$1,907.64	\$0.00

Total Employee Benefits	\$50,711.00	\$43,747.86	\$46,580.00
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Total Appropriations	\$397,054.00	\$237,330.36	\$335,145.00
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**Village of Freeville
Sewer Fund Annual Budget
Fiscal Year 2026-2027**

	2025-2026 Budget	2025-2026 YTD (2/28/2026)	2026-2027 Budget
Estimated Revenues			
Departmental Income			
G2120 Sewer Rents O&M	\$169,985.00	\$170,501.11	\$169,753.00
G2120R Reserves	\$10,000.00	\$0.00	\$0.00
G2122 Sewer Charges Debt	\$0.00	\$0.00	\$0.00
G2128 Interest & Penalties	\$1,000.00	\$1,567.39	\$1,500.00
G2665 Sale of Equipment	\$0.00	\$9,975.00	\$0.00
G3901 State Aid (Grant Funding)	\$0.00	\$44,134.22	\$0.00
Total Departmental Income	\$180,985.00	\$226,177.72	\$171,253.00
Use of Money and Property			
G2401 Interest Earnings	\$500.00	\$215.55	\$300.00
G2401R Reserve Interest Earned			
Total Use of Money & Property	\$500.00	\$215.55	\$300.00
Total Estimated Revenues	\$181,485.00	\$226,393.27	\$171,553.00
Appropriated Fund Balance	\$7,587.00	\$7,587.00	\$0.00
Total Revenues and Other Sources	\$189,072.00	\$233,980.27	\$171,553.00

Estimated Appropriations

Home and Community Services

Sewer Administration

G8110.1 Personnel Services	\$8,395.00	\$5,427.51	\$13,053.00
Total Personnel Services	\$8,395.00	\$5,427.51	\$13,053.00
G8110.2 Equipment	\$200.00	\$56.75	\$150.00
G8110.41 DEC Permit	\$440.00	\$440.00	\$440.00
G8110.43 Office Supplies	\$300.00	\$291.53	\$300.00
G8110.44 Postage	\$300.00	\$78.00	\$300.00
G8110.45 Software	\$115.00	\$61.55	\$0.00
G8110.46 Legal Ads	\$0.00	\$0.00	\$0.00
G8110.47 Safety Supplies	\$400.00	\$8.98	\$0.00
Total Contractual	\$1,555.00	\$880.06	\$1,040.00
Total Sewer Administration	\$10,150.00	\$6,364.32	\$14,243.00
Sewer Plant			
G8130.1 Personnel Services	\$24,538.00	\$26,515.92	\$0.00

G8130.2 Equipment	\$20,000.00	\$17,350.33	\$13,500.00
G8130.2R Equipment Reserve	\$0.00	\$0.00	\$0.00
Total Equipment	\$20,000.00	\$17,350.33	\$13,500.00
G8130.42 Training	\$2,655.00	\$2,331.37	\$275.00
G8130.43 Utilities	\$13,000.00	\$9,661.25	\$13,000.00
G8130.44 General Repairs	\$20,000.00	\$15,492.15	\$20,000.00
G8130.45 Supplies	\$13,000.00	\$12,443.82	\$13,250.00
G8130.46 Testing	\$4,500.00	\$1,968.00	\$3,000.00
G8130.47 Pumping	\$4,000.00	\$820.80	\$1,500.00
G8130.48 Fuel	\$1,200.00	\$1,074.90	\$1,225.00
G8130.49 Back-up Coverage	\$0.00	\$0.00	\$0.00
G19304 Judgements and Claims	\$0.00	\$0.00	\$0.00
G19894.4 Professional Services	\$53,000.00	\$26,497.86	\$71,724.00
Total Contractual	\$111,355.00	\$70,290.15	\$123,974.00
Total Sewer Plant	\$155,893.00	\$114,156.40	\$137,474.00
Special Items			
G1910.4 Insurance	\$4,763.00	\$103.95	\$4,361.00
G1990.4 Contingent	\$0.00	\$0.00	\$0.00
Total Special Items	\$4,763.00	\$103.95	\$4,361.00
Total Home and Community Services	\$170,806.00	\$120,624.67	\$156,078.00

Employee Benefits

G9010.8 NYS Retirement	\$6,676.00	\$6,676.00	\$10,073.00
G9030.8 Social Security	\$5,809.00	\$2,443.66	\$999.00
G9040.8 Worker's Compensation	\$2,764.00	\$2,860.42	\$4,350.00
G9055.8 Disability Insurance	\$90.00	\$51.97	\$53.00
G9060.8 Health Insurance	\$2,927.00	\$1,907.64	\$0.00
Total Employee Benefits	\$18,266.00	\$13,939.69	\$15,475.00

Debt Service

Serial Bonds

G9710.6 Principal	\$0.00	\$0.00	\$0.00
G9710.7 Interest	\$0.00	\$0.00	\$0.00
Total Serial Bonds	\$0.00	\$0.00	\$0.00

Total Debt Service	\$0.00	\$0.00	\$0.00
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Total Appropriations	\$189,072.00	\$134,564.36	\$171,553.00
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**Village of Freeville
Capital Improvement Fund Annual Budget
Fiscal Year 2026-2027**

	2025-2026 Budget	2025-2026 YTD (2/28/2025)	2026-2027 Budget
Estimated Revenues			
State and Federal Sources			
H4992 NYS WIIA Grant	\$0.00	\$0.00	\$2,655,000.00
H4993 NYS WQIP Grant	\$0.00	\$0.00	\$4,250,000.00
Total State and Federal Sources	\$0.00	\$0.00	\$6,905,000.00
Obligations			
H626 Bond Anticipation Note	\$0.00	\$279,000.00	\$0.00
NYS EFC Hardship Loan	\$0.00	\$0.00	\$2,655,000.00
Total Obligations	\$0.00	\$279,000.00	\$2,655,000.00
Total Estimated Revenues	\$0.00	\$279,000.00	\$9,560,000.00

Estimated Appropriations

Incidental Costs

H1380.200.100 Fiscal Agent Fees	\$279,000.00	\$27,070.00	\$0.00
H8540.210 Fiscal Services	\$0.00	\$0.00	\$65,000.00
H8540.212 Single Audit	\$0.00	\$0.00	\$50,000.00
H8540.215 Legal Services	\$0.00	\$0.00	\$25,000.00
H8540.220 Bond Counsel	\$0.00	\$0.00	\$25,000.00
H8540.250 Misc Administration	\$0.00	\$0.00	\$20,000.00
H8540.230 Engineering Preliminary	\$0.00	\$0.00	\$33,500.00
H8540.231 Engineering Design	\$0.00	\$0.00	\$22,300.00
H8540.232 Engineering Schematic Design	\$0.00	\$0.00	\$111,500.00
H8540.233 Engineering Final Design	\$0.00	\$0.00	\$211,900.00
H8540.234 Engineering Construction Document	\$0.00	\$0.00	\$50,200.00
H8540.235 Engineering Bidding	\$0.00	\$0.00	\$16,700.00
H8540.236 Construction Administration	\$0.00	\$0.00	\$111,500.00
H8540.237 Engineering Additional Services	\$0.00	\$0.00	\$395,000.00
H8540.260 Easement/Right of Way	\$0.00	\$0.00	\$0.00
H8540.265 Net Interest	\$0.00	\$0.00	\$100,000.00
Total Incidental Costs	\$279,000.00	\$27,070.00	\$1,237,600.00

Construction Contracts

H-8540.271 Construction - General	\$0.00	\$0.00	\$4,545,000.00
H-8540.272 Construction - Electrical	\$0.00	\$0.00	\$850,000.00
H-8540.273 Construction - HVAC	\$0.00	\$0.00	\$180,000.00
			\$0.00
H-8540.275 Direct Municipal Expense	\$0.00	\$0.00	\$0.00

Total Construction Contracts	\$0.00	\$0.00	\$5,575,000.00
Contingency	\$0.00	-	\$2,747,400.00
Total Appropriations	\$279,000.00	\$27,070.00	\$9,560,000.00

**Village of Freeville
Annual Budget
Fiscal Year 2025-2026**

Salary Schedule

Mayor	_____	\$2,132.00
Trustee (4)	_____	\$914.00
Public Works Employee	_____	\$26.01
Code Enforcement Officer	_____	\$14,341.00
Clerk-Treasurer	_____	\$24.00
Accountant	_____	\$28.41
Laborer	_____	\$17.00