

TOWN OF FREMONT

BUDGET HISTORY

2026

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 REQUESTED	2026 TENTATIVE	2026 PRELIMINARY	2026 ADOPTED
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GENERAL FUND - TOWNWIDE

Revenues:

A1001	Real Property Taxes	248,402.00	268,402.00	268,102.00	268,102.00		200,000.00	200,000.00	
A1081	Other Payments in Lieu of Taxes	0.00	3,574.00	0.00	3,753.00	3,932.00	3,932.00	3,932.00	
A1090	Interest & Penalties On Real Prop Taxes	2,220.00	1,427.00	2,500.00	2,304.00		2,500.00	2,500.00	
A1120	Non Prop Tax Dist By County	36,300.00	42,770.00	0.00	13,500.00		0.00	0.00	
A1255	Clerk Fees	635.00	250.00	50.00	120.00		50.00	50.00	
A1289	Road Damage Restitution	0.00	0.00	0.00	0.00		0.00	0.00	
A1560	Safety Inspection Fees	1,370.00	24,960.00	1,000.00	1,515.00		1,000.00	1,000.00	
A2401	Interest And Earnings	8,397.00	16,371.00	0.00	13,306.00		0.00	0.00	
A2460	Wind Power - Baron Winds	0.00	0.00	0.00	213,793.00		0.00	0.00	
A2460F	Wind Power - Baron Winds Fines	0.00	0.00	0.00	25,500.00		0.00	0.00	
A2461	Wind Power - Inter.	79,676.00	0.00	0.00	0.00		0.00	0.00	
A2544	Dog Licenses	2,015.00	1,935.00	2,000.00	1,329.00		2,000.00	2,000.00	
A2610	Fines And Forfeited Bail	4,362.00	4,213.00	1,500.00	4,067.00		1,500.00	1,500.00	
A2610A	Traffic Diversion Program	560.00	1,073.00	560.00	75.00		100.00	100.00	
A2680	Insurance Recoveries	0.00	115.00	0.00	381.00		0.00	0.00	
A2701	Refunds of Prior Year's Expenditures	791.00	100.00	0.00	0.00		0.00	0.00	
A2705	Gifts And Donations	0.00	0.00	0.00	0.00		0.00	0.00	
A2770	Unclassified (specify)	0.00	0.00	0.00	0.00		0.00	0.00	
A3001	St Aid, Revenue Sharing	5,493.00	5,493.00	3,198.00	3,198.00		3,198.00	3,198.00	
A3005	St Aid, Mortgage Tax	7,313.00	5,275.00	5,000.00	4,024.00		5,000.00	5,000.00	
A3021	Court Facilities Grant	0.00	0.00	0.00	0.00		0.00	0.00	
A3040	St Aid, Real Property Tax Administration	0.00	0.00	0.00	0.00		0.00	0.00	
A3089	St Aid - TMA	0.00	384.00	0.00	2,549.00		0.00	0.00	
A3089	St Aid - ACR AID Cyclical Release	0.00	3,868.00	0.00			0.00	0.00	
AUB-Briggs	Use of Briggs Account	0.00	0.00	1,500.00	1,100.00		1,500.00	1,500.00	
AUB	Unexp Balance	0.00	0.00	20,110.00			108,127.00	108,127.00	
TOTAL REVENUES		397,534.00	380,210.00	305,520.00	558,616.00	3,932.00	328,907.00	328,907.00	0.00

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Appropriations:

A1010.1	Legislative Board, Pers Serv	8,000.00	8,000.00	12,000.00	11,000.00		16,000.00	16,000.00	
A1010.4	Legislative Board, Contr Expend	134.00	118.00	600.00	0.00		1,200.00	1,200.00	
A1110.1	Municipal Court, Pers Serv	12,000.00	11,000.00	9,500.00	10,000.00	10,500.00	10,500.00	10,500.00	
A1110.4	Municipal Court, Contr Expend	1,176.00	928.00	1,500.00	508.00	1,875.00	1,000.00	1,000.00	
A1220.1	Supervisor,pers Serv	7,200.00	7,200.00	7,200.00	7,200.00		8,400.00	8,400.00	
A1220.1A	Dep. Supervisor Services	500.00	700.00	800.00	800.00		1,200.00	1,200.00	
A1220.2	Supervisor,equip & Cap Outlay	0.00	0.00	0.00	0.00		0.00	0.00	
A1220.4	Supervisor,contr Expend	542.00	1,349.00	2,800.00	7,444.00		2,800.00	2,800.00	
A1310.4	Steuben County Elections, Chargebacks		1,193.00						
A1315.4	Comptroller, Contr Expend	8,022.00	8,500.00	9,300.00	9,300.00	9,800.00	9,800.00	9,800.00	
A1320.4	Auditor, Contr Expend	500.00	500.00	500.00	500.00		500.00	500.00	
A1330.1	Tax Collection,pers Serv	0.00	0.00	0.00	0.00		0.00	0.00	
A1330.4	Tax Collection,contr Expend	766.00	729.00	1,200.00	981.00		1,200.00	1,200.00	
A1355.1	Assessment, Pers Serv	12,895.00	12,895.00	13,410.00	13,410.00	13,812.00	13,812.00	13,812.00	
A1355.4	Assessment, Contr Expend	1,959.00	1,092.00	800.00	546.00	1,200.00	1,200.00	1,200.00	
A1355.4A	Board of Assessment Review	763.00	320.00	350.00	320.00	350.00	350.00	350.00	
A1355.4B	County Charge Backs - Assessment	1,050.00	143.00	1,050.00	1,050.00	1,470.00	1,470.00	1,470.00	
A1410.1	Clerk,pers Serv	12,246.00	12,250.00	13,250.00	13,250.00	13,500.00	13,500.00	13,500.00	
A1410.1A	Deputy Town Clerk Svc	0.00	570.00	1,500.00	0.00		1,500.00	1,500.00	
A1410.2	Clerk,equip & Cap Outlay	0.00	500.00	500.00	1,228.00	500.00	500.00	500.00	
A1410.4	Clerk,contr Expend	1,691.00	1,871.00	2,000.00	2,516.00	2,000.00	2,200.00	2,200.00	
A1420.4	Law, Contr Expend	44,352.00	38,155.00	7,000.00	66,630.00		7,000.00	7,000.00	
A1440.4	Engineer, Contr Expend - Windmill	46,980.00	21,169.00	0.00	44,292.00		0.00	0.00	
A1450.4	Elections, Contr Expend	3,321.00	1,380.00	3,500.00	2,281.00	1,415.00	1,415.00	1,415.00	
A1610.4	Training/Mileage	0.00	0.00	0.00	0.00		0.00	0.00	
A1620.1	Buildings, Pers Serv-Cleaner	0.00	0.00	0.00	0.00		0.00	0.00	

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A1620.2	Buildings, Equip & Cap Outlay	13,497.00	79,077.00	20,000.00	30,140.00		20,000.00	20,000.00	
A1620.4	Buildings, Contr Expend	6,409.00	12,184.00	7,350.00	2,840.00		7,350.00	7,350.00	
A1620.4A	Buildings - Utilities	9,543.00	8,145.00	11,000.00	10,424.00		11,000.00	11,000.00	
A1650.1	Central Comm System, Pers Serv	0.00	0.00	0.00	0.00		0.00	0.00	
A1650.4	Central Comm System, Contr Expend	127.00	129.00	1,200.00	132.00		1,200.00	1,200.00	
A1670.4	Central Print & Mail,contr Expend	0.00	0.00	0.00	0.00		0.00	0.00	
A1680.4	Payroll Processing	2,200.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	
A1910.4	Unallocated Insurance, Contr Expend	22,253.00	25,993.00	27,000.00	26,550.00		29,000.00	29,000.00	
A1920.4	Municipal Assn Dues, Contr Expend	600.00	0.00	700.00	700.00	800.00	800.00	800.00	
A1990.4	Contingency	0.00	4,420.00	11,550.00			11,550.00	11,550.00	
A3310.4	Traffic Control, Contr Expen	1,696.00	1,744.00	2,000.00	1,794.00		2,000.00	2,000.00	
A3410.4	Fire, Contr Expend	0.00	0.00	0.00	0.00		0.00	0.00	
A3510.1	Control of Animals, Pers Serv	3,800.00	3,800.00	3,800.00	3,800.00	3,914.00	4,000.00	4,000.00	
A3510.1A	Deputy Control of Dogs, Pers. Serv.	1,000.00	1,000.00	1,000.00	1,000.00	1,030.00	1,200.00	1,200.00	
A3510.4	Control of Animals, Contr Expend	1,099.00	1,414.00	1,500.00	1,475.00	1,975.00	2,000.00	2,000.00	
A3610.1	Examining Boards, Pers Serv	0.00	0.00	0.00	0.00		0.00	0.00	
A3620.1	Safety Inspection, Pers Serv	5,000.00	6,000.00	5,000.00	6,000.00		7,000.00	7,000.00	
A3620.4	Safety Inspection, Contr Expend	2,010.00	384.00	500.00	0.00		500.00	500.00	
A4020.1	Registrar of Vital Statistics, Pers Serv	500.00	500.00	500.00	500.00		500.00	500.00	
A4020.4	Registrar of Vital Stat Contr Expend	0.00	0.00	0.00	0.00		0.00	0.00	
A4050.4	Public Health Other, Contr Expend	410.00	410.00	410.00	410.00		410.00	410.00	
A5010.1	Street Admin, Pers Serv	49,000.00	51,000.00	54,000.00	54,000.00		58,000.00	58,000.00	
A5010.1A	Deputy Highway Super.	0.00	500.00	600.00	600.00		800.00	800.00	
A5010.4	Street Admin, Contr Expend	1,033.00	777.00	1,800.00	834.00		1,800.00	1,800.00	
A5132.2	Garage, Equip & Cap Outlay	0.00	5,400.00	0.00	0.00		0.00	0.00	
A5132.4	Garage, Contr Expend	7,553.00	7,465.00	8,000.00	10,121.00		8,000.00	8,000.00	
A5132.4A	Garage Utilities	9,085.00	8,973.00	17,000.00	12,141.00		17,000.00	17,000.00	
A7510.1	Historian, Pers Serv	0.00	120.00	0.00	0.00		0.00	0.00	
A7510.4	Historian, Contr Expend	360.00	0.00	400.00	0.00		400.00	400.00	
A7550.4	Celebrations, Contr Expend	234.00	13.00	100.00	0.00		100.00	100.00	

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A8010.4 Zoning, Contr Expend	150.00	50.00	300.00	326.00		1,500.00	1,500.00	
A8020.4 Planning, Contr Expend	422.00	130.00	300.00	0.00		1,500.00	1,500.00	
A8810.4 Cemetery, Contr Expend	4,200.00	1,200.00	3,200.00	1,200.00		3,200.00	3,200.00	
A9010.8 State Retirement System	5,706.00	9,005.00	11,000.00	13,262.00		15,500.00	15,500.00	
A9030.8 Social Security, Employer Cont	8,386.00	8,990.00	10,000.00	9,517.00		10,500.00	10,500.00	
A9040.8 Worker's Compensation, Empl Bnfts	6,533.00	5,704.00	6,000.00	6,000.00		6,000.00	6,000.00	
A9055.8 Disability Insurance, Empl Bnfts	165.00	57.00	250.00	135.00		250.00	250.00	
A9060.8 Hospital & Medical (dental) Ins, Empl Br	7,218.00	7,504.00	8,000.00	2,220.00		8,000.00	8,000.00	
A9901.9 Transfers, Other Funds	0.00	83,858.00	0.00	0.00		0.00	0.00	
TOTAL APPROPRIATIONS	334,286.00	468,808.00	305,520.00	391,677.00	66,441.00	328,907.00	328,907.00	0.00
	63,248	-88,598	0	166,939		0	0	0

	<u>Taxes Collected:</u>	<u>Briggs</u>	<u>Unreserved Available Fund Balance</u>	<u>Actual Change in Fund Balance</u>	<u>Projected Change in Fund Balance</u>	<u>Total Fund Balance:</u>
2021	249,852.00	24,668	369,623.00	191,331.00		394,291.00
2022	249,852.00	22,668	477,442.00	105,819.00		500,110.00
2023	248,402.00	20,668	542,690.00	63,248.00		563,358.00
2024	268,402.00	24,239	450,520.00	-88,599.00		474,759.00
2025	268,102.00	24,069	617,459.00		166,939.00	641,698.00
2026	200,000.00	22,569	509,332.00		-108,127.00	533,571.00

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HIGHWAY FUND - TOWNWIDE

Revenues:

DA1001	Real Property Taxes	406,377.00	548,800.00	474,400.00	474,400.00		400,000.00	400,000.00	
DA2302	Snow Removal Services-Other Govts	0.00	0.00	0.00	0.00		0.00	0.00	
DA2401	Interest And Earnings	570.00	621.00	0.00	749.00		0.00	0.00	
DA2401W	Interest - Wind Savings	0.00	61.00	0.00	37.00		0.00	0.00	
DA2461	Wind Power - Inter.	0.00	325,000.00	0.00	13,111.00		0.00	0.00	
DA2650	Sales of Scrap & Excess Materials	379.00	30.00	0.00	117.00		0.00	0.00	
DA2665	Sales of Equipment	0.00	17,369.00	0.00	23,440.00		0.00	0.00	
DA2680	Insurance Recoveries	0.00	0.00	0.00	228,830.00		0.00	0.00	
DA2701	Refunds of Prior Year's Expenditures	300.00	0.00	0.00	0.00		0.00	0.00	
DA3501	St Aid, Consolidated Highway Aid	378,778.00	229,181.00	230,000.00	277,736.00	277,736.58	230,000.00	230,000.00	
DA3501R	CHIPS Rollover	0.00	0.00	0.00	0.00		0.00	0.00	
DA3960	St Aid Emergency Disaster Assistance	0.00	0.00	0.00	0.00		0.00	0.00	
DA4960	Fed Aid Emer Disaster Assist	0.00	0.00	0.00	0.00		0.00	0.00	
DA5031	Interfund Transfers	0.00	83,859.00	0.00	0.00		0.00	0.00	
DA5730	Bond Anticipation Notes	0.00	0.00	0.00	0.00		0.00	0.00	
DAUB	Unexp Balance	0.00	0.00	79,450.00			166,850.00	166,850.00	
TOTAL REVENUES		786,404.00	1,204,921.00	783,850.00	1,018,420.00	277,736.58	796,850.00	796,850.00	0.00

Appropriations:

DA5110.1	Maint of Streets, Pers Serv	60,683.00	62,705.00	80,000.00	63,136.00		83,000.00	83,000.00	
DA5110.1A	General Repairs - Part Time Summer He	0.00	0.00	0.00	0.00		0.00	0.00	
DA5110.4	Maint of Streets, Contr Expend	9,958.00	86,790.00	80,000.00	53,522.00		80,000.00	80,000.00	
DA5112.2	CHIPS - Roads	244,208.00	199,428.00	230,000.00	330,000.00		230,000.00	230,000.00	
DA5112.2T	CHIPS - Truck	0.00	0.00	0.00	0.00		0.00	0.00	
DA5130.2	Machinery, Equip & Cap Outlay	236,265.00	38,383.00	0.00	0.00		0.00	0.00	
DA5130.2T	Truck	0.00	0.00	0.00	67,722.00		0.00	0.00	
DA5130.4	Machinery, Contr Expend	139,144.00	89,974.00	125,000.00	113,055.00		125,000.00	125,000.00	
DA5140.4	Drug Testing	153.00	506.00	500.00	362.00		500.00	500.00	

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DA5142.1 Snow Removal, Pers Serv	59,435.00	61,398.00	85,000.00	64,132.00		89,000.00	89,000.00	
DA5142.1A Snow Removal - Overtime	6,283.00	9,746.00	14,000.00	14,623.00		17,000.00	17,000.00	
DA5142.4 Snow Removal, Contr Expend	102,779.00	36,350.00	57,500.00	48,486.00		57,500.00	57,500.00	
DA9010.8 State Retirement, Empl Bnfts	8,204.00	12,248.00	18,000.00	16,221.00		20,000.00	20,000.00	
DA9030.8 Social Security , Empl Bnfts	9,927.00	10,160.00	14,000.00	10,595.00		15,000.00	15,000.00	
DA9040.8 Worker's Compensation, Empl Bnfts	11,577.00	10,595.00	12,000.00	8,299.00		12,000.00	12,000.00	
DA9050.8 Unemployment Insurance, Empl Bnfts	889.00	221.00	1,000.00	0.00		1,000.00	1,000.00	
DA9055.8 Disability Insurance, Empl Bnfts	(94.00)	(88.00)	350.00	(94.00)		350.00	350.00	
DA9060.8 Hospital & Medical (dental) Ins, Empl Br	7,579.00	4,228.00	15,000.00	4,776.00		15,000.00	15,000.00	
DA9060.8H Health Saving Acct.	0.00	0.00	0.00	0.00		0.00	0.00	
DA9070.8 Clothing Allowance	1,235.00	1,195.00	1,500.00	1,500.00		1,500.00	1,500.00	
DA9950.9 Transfers, Capital Projects Fund	0.00	0.00	50,000.00	50,000.00		50,000.00	50,000.00	
TOTAL APPROPRIATIONS	898,225.00	623,839.00	783,850.00	846,335.00	0.00	796,850.00	796,850.00	0.00
	-111,821	581,082	0	172,085		0	0	0

	Taxes Collected:	Employee Benefit Reserve	Equipment Reserve	Unreserved Available Fund Balance	Actual Change in Fund Balance	Projected Change in Fund Balance	Total Fund Balance:
2021	402,622.00	35,000		602,291.00	259,199.00		637,291.00
2022	406,377.00	35,000	50000	646,879.00	94,588.00		731,879.00
2023	406,377.00	0	100000	520,058.00	-111,821.00		620,058.00
2024	474,400.00	0	218,233	982,907.00	581,082.00		1,201,140.00
2025	474,400.00	0	268,233	1,154,992.00		172,085.00	1,373,225.00
2026	400,000.00	0	318,233	988,142.00		-166,850.00	1,206,375.00

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FIRE DISTRICT

Revenues:

SF1001	Real Property Taxes
TOTAL REVENUES	

71,000.00	77,000.00	82,000.00	82,000.00	85,000.00	85,000.00	85,000.00	
71,000.00	77,000.00	82,000.00	82,000.00		85,000.00	85,000.00	0.00

Appropriations:

SF3410.4	Fire Protection, Contr Expend
SF4540.4	Ambulance, Contr Expend
TOTAL APPROPRIATIONS	

71,000.00	77,000.00	77,000.00	77,000.00	80,000.00	80,000.00	80,000.00	
0.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
71,000.00	77,000.00	82,000.00	82,000.00	85,000.00	85,000.00	85,000.00	0.00

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Taxes Collected:		Reserve	Actual Change in Fund Balance	Projected Change in Fund Balance	Total Fund Balance:
2021	65,000.00	0	0.00		-
2022	71,000.00	0	0.00		-
2023	77,000.00	0	0.00		-
2024	77,000.00	0	0.00		-
2025	82,000.00			0.00	-
2026	85,000.00			0.00	-

PRELIMINARY

ASSESSMENTS		TAX RATES				2025	2026	
2025	2026	2025	2026			100,000.00	100,000.00	
TOWNWIDE	88,602,373	89,223,987	0.008380159	0.006724649	-19.76%	838.02	672.46	(165.55)
FIRE DISTRICT	104,762,146	105,132,531	0.000782725	0.000808503	3.29%	78.27	80.85	2.58
			0.7827255					
						916.29	753.32	(162.97)
2025	2026	2025	2026			TAX RATE	TAX RATE	
BUDGET	BUDGET	TAXES RAISED	TAXES RAISED			Per 1000	Per 1000	
GENERAL- TOWNWIDE	305,520.00	328,907.00	268,102.00	200,000.00		3.00481977	2.24154969	
HIGHWAY- TOWNWIDE	783,850.00	796,850.00	474,400.00	400,000.00		5.31695585	4.48309937	
FIRE DISTRICT	82,000.00	85,000.00	82,000.00	85,000.00		0.77996791	0.80850332	
TOTAL	1,171,370.00	1,210,757.00	824,502.00	685,000.00				
		39,387.00	(139,502.00)					

Amount of Tax Levy Subject to Tax Cap:	824,502.00	685,000.00
Tax Cap Limit:	838,874.00	855,574.00
(Under Cap)	(14,372.00)	(170,574.00)

-19.94%