TOWN OF FREMONT

BUDGET HISTORY

2027

		2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 REQUESTED	2027 TENTATIVE	2027 PRELIMINARY	2027 ADOPTED
GENERAL FUND - TOWNWIDE									
Revenues:									
A1001	Real Property Taxes	268,402.00	268,102.00	200,000.00	200,000.00		0.00		
A1081	Other Payments in Lieu of Taxes	3,574.00	0.00	3,932.00	214,735.00	218,952.00	218,952.00		
A1090	Interest & Penalties On Real Prop Taxes	1,427.00	2,304.00	2,500.00	1,841.00		2,500.00		
A1120	Non Prop Tax Dist By County	42,770.00	9,000.00	0.00	17,000.00		0.00		
A1255	Clerk Fees	250.00	440.00	50.00	500.00		300.00		
A1289	Road Damage Restituation	0.00	0.00	0.00	0.00		0.00		
A1560	Safety Inspection Fees	24,960.00	1,980.00	1,000.00	2,198.00		1,500.00		
A2401	Interest And Earnings	16,371.00	13,311.00	0.00	11,805.00		0.00		
A2460	Wind Power - Baron Winds	0.00	143,155.00	0.00	0.00		101,000.00		
A2460F	Wind Power - Baron Winds Fines	0.00	136,500.00	0.00	100,000.00		0.00		
A2461	Wind Power - Inter.	0.00	0.00	0.00	0.00		0.00		
A2544	Dog Licenses	1,935.00	1,878.00	2,000.00	1,148.00		1,500.00		
A2610	Fines And Forfeited Bail	4,213.00	4,048.00	1,500.00	3,978.00		2,500.00		
A2610A	Traffic Diversion Program	1,073.00	560.00	100.00	557.00		300.00		
A2680	Insurance Recoveries	115.00	1,525.00	0.00	0.00	0.00	0.00		
A2701	Refunds of Prior Year's Expenditures	100.00	4,073.00	0.00	1,255.00	0.00	0.00		
A2705	Gifts And Donations	0.00	38,000.00	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	5,493.00		5,493.00		
A3005	St Aid, Mortgage Tax	5,275.00	9,323.00	5,000.00	8,715.00		5,000.00		
A3021	Court Facilities Grant	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		
A3089	St Aid - TMA	384.00	2,933.00	0.00	0.00		0.00		
A3089	St Aid - ACR AID Cyclical Release	3,868.00	0.00	0.00	0.00		0.00		
A4960	Fed Aid, Emergency Disaster Assistance	0.00	98,051.00	0.00	0.00		0.00		
AUB-Briggs	Use of Briggs Account	0.00	0.00	1,500.00	1,500.00		1,200.00		
AUB	Unexp Balance	0.00	0.00	108,127.00	0.00		54,436.00		
TOTAL REVENUES		380,210.00	740,676.00	328,907.00	570,725.00	218,952.00	394,681.00	0.00	0.00

TOWN OF FREMONT
BUDGET HISTORY
2027

		2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 REQUESTED	2027 TENTATIVE	2027 PRELIMINARY	2027 ADOPTED
Appropriations:									
A1010.1	Legislative Board, Pers Serv	8,000.00	11,000.00	16,000.00	16,000.00		16,000.00		
A1010.4	Legislative Board, Contr Expend	118.00	0.00	1,200.00	0.00		1,200.00		
A1110.1	Municipal Court, Pers Serv	11,000.00	10,000.00	10,500.00	10,500.00		11,500.00		
A1110.4	Municipal Court, Contr Expend	928.00	672.00	1,000.00	1,078.00		2,000.00		
A1220.1	Supervisor,pers Serv	7,200.00	7,200.00	8,400.00	8,400.00		8,400.00		
A1220.1A	Dep. Supervisor Services	700.00	800.00	1,200.00	1,200.00		1,600.00		
A1220.2	Supervisor,equip & Cap Outlay	0.00	0.00	0.00	0.00		1,500.00		
A1220.4	Supervisor,contr Expend	1,349.00	3,733.00	2,800.00	2,098.00		2,800.00		
A1310.4	Steuben County Elections, Chargebacks	1,193.00	0.00	0.00	0.00		0.00		
A1315.4	Comptroller, Contr Expend	8,500.00	9,300.00	9,800.00	9,800.00		10,200.00		
A1320.4	Auditor, Contr Expend	500.00	0.00	500.00	0.00		500.00		
A1330.1	Tax Collection,pers Serv	0.00	0.00	0.00	0.00		0.00		
A1330.4	Tax Collection,contr Expend	729.00	854.00	1,200.00	256.00		1,200.00		
A1355.1	Assessment, Pers Serv	12,895.00	13,410.00	13,812.00	13,812.00		14,226.00		
A1355.4	Assessment, Contr Expend	1,092.00	1,145.00	1,200.00	1,100.00		1,200.00		
A1355.4A	Board of Assessment Review	320.00	320.00	350.00	320.00		350.00		
A1355.4B	County Charge Backs - Assessment	143.00	1,050.00	1,470.00	1,050.00		1,470.00		
A1410.1	Clerk,pers Serv	12,250.00	13,250.00	13,500.00	13,500.00		14,500.00		
A1410.1A	Deputy Town Clerk Svc	570.00	0.00	1,500.00	0.00		1,500.00		
A1410.2	Clerk,equip & Cap Outlay	500.00	727.00	500.00	0.00		500.00		
A1410.4	Clerk,contr Expend	1,871.00	2,120.00	2,200.00	0.00		2,200.00		
A1420.4	Law, Contr Expend	38,155.00	54,283.00	7,000.00	24,597.00		7,000.00		
A1440.4	Engineer, Contr Expend - Windmill	21,169.00	32,008.00	0.00	28,170.00		0.00		
A1450.4	Elections, Contr Expend	1,380.00	3,355.00	1,415.00	3,186.00		1,415.00		
A1610.4	Training/Mileage	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		

TOWN OF FREMONT

BUDGET HISTORY

2027

		2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 REQUESTED	2027 TENTATIVE	2027 PRELIMINARY	2027 ADOPTED
A1620.2	Buildings, Equip & Cap Outlay	79,077.00	1,140.00	20,000.00	0.00		20,000.00		
A1620.4	Buildings, Contr Expend	12,184.00	47,146.00	7,350.00	5,816.00		7,350.00		
A1620.4A	Buildings - Utilities	8,145.00	10,626.00	11,000.00	12,090.00		14,000.00		
A1650.1	Central Comm System, Pers Serv	0.00	0.00	0.00	0.00		0.00		
A1650.4	Central Comm System, Contr Expend	129.00	131.00	1,200.00	131.00		1,200.00		
A1670.4	Central Print & Mail,contr Expend	0.00	0.00	0.00	0.00		0.00		
A1680.4	Payroll Processing	2,300.00	2,300.00	2,300.00	2,300.00		2,400.00		
A1910.4	Unallocated Insurance, Contr Expend	25,993.00	26,548.00	29,000.00	27,513.00		32,000.00		
A1920.4	Municipal Assn Dues, Contr Expend	0.00	700.00	800.00	800.00		800.00		
A1990.4	Contingency	4,420.00	0.00	11,550.00	0.00		11,550.00		
A3310.4	Traffic Control, Contr Expen	1,744.00	433.00	2,000.00	0.00		2,000.00		
A3410.4	Fire, Contr Expend	0.00	0.00	0.00	0.00		0.00		
A3510.1	Control of Animals, Pers Serv	3,800.00	3,800.00	4,000.00	4,000.00		4,200.00		
A3510.1A	Deputy Control of Dogs, Pers. Serv.	1,000.00	1,000.00	1,200.00	1,200.00		1,260.00		
A3510.4	Control of Animals, Contr Expend	1,414.00	1,220.00	2,000.00	819.00		2,000.00		
A3610.1	Examining Boards, Pers Serv	0.00	0.00	0.00	0.00		0.00		
A3620.1	Safety Inspection, Pers Serv	6,000.00	6,000.00	7,000.00	7,000.00		7,000.00		
A3620.4	Safety Inspection, Contr Expend	384.00	0.00	500.00	0.00		500.00		
A4020.1	Registrar of Vital Statistics, Pers Serv	500.00	500.00	500.00	500.00		500.00		
A4050.4	Public Health Other, Contr Expend	410.00	410.00	410.00	410.00		410.00		
A5010.1	Street Admin, Pers Serv	51,000.00	54,000.00	58,000.00	58,000.00	65,000.00	65,000.00		
A5010.1A	Deputy Highway Super.	500.00	600.00	800.00	800.00		3,000.00		
A5010.4	Street Admin, Contr Expend	777.00	679.00	1,800.00	1,224.00		1,800.00		
A5132.2	Garage, Equip & Cap Outlay	5,400.00	0.00	0.00	0.00		25,000.00		
A5132.4	Garage, Contr Expend	7,465.00	1,798.00	8,000.00	3,584.00		8,000.00		
A5132.4A	Garage Utilities	8,973.00	10,779.00	17,000.00	14,349.00		17,000.00		
A7510.1	Historian, Pers Serv	120.00	0.00	0.00	0.00		0.00		
A7510.2	Historian, Equip & Cap Outlay	0.00	0.00	0.00	0.00		20,000.00		
A7510.4	Historian, Contr Expend	0.00	0.00	400.00	0.00		400.00		
A7550.4	Celebrations, Contr Expend	13.00	0.00	100.00	100.00		100.00		

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		2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 REQUESTED	2027 TENTATIVE	2027 PRELIMINARY	2027 ADOPTED
A8010.4	Zoning, Contr Expend	50.00	217.00	1,500.00	0.00		1,500.00		
A8020.4	Planning, Contr Expend	130.00	150.00	1,500.00	600.00		1,500.00		
A8810.4A	Fremont Center Cemetery	0.00	0.00	2,000.00	1,200.00	5,000.00	5,000.00		
A8810.4B	Mt Pleasant Cemetery	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00		
A9010.8	State Retirement System	9,005.00	13,623.00	15,500.00	14,275.00		15,500.00		
A9030.8	Social Security, Employer Cont	8,990.00	9,675.00	10,500.00	10,159.00		11,000.00		
A9040.8	Worker's Compensation, Empl Bnfts	5,704.00	5,996.00	6,000.00	3,300.00		6,000.00		
A9055.8	Disability Insurance, Empl Bnfts	57.00	2.00	250.00	208.00		250.00		
A9060.8	Hospital & Medical (dental) Ins, Empl Br	7,505.00	2,275.00	8,000.00	2,435.00		4,000.00		
A9901.9	Transfers, Other Funds	83,858.00	0.00	0.00	0.00		0.00		
TOTAL APPROPRIATIONS		468,809.00	368,175.00	328,907.00	309,080.00	71,200.00	394,681.00	0.00	0.00
		-88,599	372,501	0	261,645		0	0	0

	Taxes Collected:	Briggs	Unreserved Available Fund Balance	Actual Change in Fund Balance	Projected Change in Fund Balance	Total Fund Balance:
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	**823,191.00**	372,501.00		847,260.00
2026	200,000.00	22,569	**1,084,836.00**		261,645.00	1,107,405.00
2027	0.00	21,369	**1,030,400.00**		-54,436.00	1,051,769.00

TOWN OF FREMONT

BUDGET HISTORY

2027

		2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 REQUESTED	2027 TENTATIVE	2027 PRELIMINARY	2027 ADOPTED
HIGHWAY FUND - TOWNWIDE									
Revenues:									
DA1001	Real Property Taxes	548,800.00	474,400.00	400,000.00	400,000.00		400,000.00		
DA2302	Snow Removal Services-Other Govts	0.00	84,200.00	0.00	0.00		0.00		
DA2401	Interest And Earnings	621.00	891.00	0.00	888.00		0.00		
DA2401W	Interest - Wind Savings	61.00	24.00	0.00	0.00		0.00		
DA2460	Wind Power - Baron Winds	0.00	13,111.00	0.00	0.00		250,000.00		
DA2461	Wind Power - Inter.	325,000.00	0.00	0.00	0.00		0.00		
DA2650	Sales of Scrap & Excess Materials	30.00	136.00	0.00	0.00		0.00		
DA2665	Sales of Equipment	17,369.00	36,040.00	0.00	0.00		0.00		
DA2680	Insurance Recoveries	0.00	228,830.00	0.00	0.00		0.00		
DA2701	Refunds of Prior Year's Expenditures	0.00	50.00	0.00	0.00		0.00		
DA3501	St Aid, Consolidated Highway Aid	229,181.00	277,737.00	230,000.00	230,000.00	275,662.00	275,662.00		
DA3501R	CHIPS Rollover	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		
DA4960	Fed Aid Emer Disaster Assist	0.00	0.00	0.00	0.00		0.00		
DA5031	Interfund Transfers	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		
DAUB	Unexp Balance	0.00	0.00	166,850.00	0.00		76,850.00		
TOTAL REVENUES		1,204,921.00	1,115,419.00	796,850.00	630,888.00	275,662.00	1,002,512.00	0.00	0.00
Appropriations:									
DA5110.1	Maint of Streets, Pers Serv	62,705.00	72,768.00	83,000.00	71,548.00		86,000.00		
DA5110.4	Maint of Streets, Contr Expend	86,790.00	54,404.00	80,000.00	81,344.00		190,000.00		
DA5112.2	CHIPS - Roads	199,428.00	391,077.00	230,000.00	275,662.00		275,662.00		
DA5112.2T	CHIPS - Truck	0.00	189,000.00	0.00	0.00		0.00		
DA5130.2	Machinery, Equip & Cap Outlay	38,383.00	0.00	0.00	109,584.00		0.00		
DA5130.2T	Truck	0.00	67,722.00	0.00	0.00		0.00		
DA5130.4	Machinery, Contr Expend	89,974.00	114,673.00	125,000.00	82,721.00		125,000.00		
DA5140.4	Drug Testing	506.00	425.00	500.00	400.00		500.00		

TOWN OF FREMONT

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		2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 REQUESTED	2027 TENTATIVE	2027 PRELIMINARY	2027 ADOPTED
DA5142.1	Snow Removal, Pers Serv	61,398.00	55,816.00	89,000.00	67,113.00		89,000.00		
DA5142.1A	Snow Removal - Overtime	9,746.00	15,269.00	17,000.00	22,230.00		19,000.00		
DA5142.4	Snow Removal, Contr Expend	36,350.00	34,578.00	57,500.00	36,320.00		57,500.00		
DA9010.8	State Retirement, Empl Bnfts	12,248.00	16,221.00	20,000.00	16,023.00		20,000.00		
DA9030.8	Social Security , Empl Bnfts	10,160.00	11,009.00	15,000.00	12,197.00		15,000.00		
DA9040.8	Worker's Compensation, Empl Bnfts	10,595.00	8,299.00	12,000.00	9,900.00		12,000.00		
DA9050.8	Unemployment Insurance, Empl Bnfts	221.00	0.00	1,000.00	0.00		1,000.00		
DA9055.8	Disability Insurance, Empl Bnfts	(88.00)	0.00	350.00	(97.00)		350.00		
DA9060.8	Hospital & Medical (dental) Ins, Empl Br	4,228.00	4,968.00	15,000.00	5,869.00		60,000.00		
DA9060.8H	Health Saving Acct.	0.00	0.00	0.00	0.00		0.00		
DA9070.8	Clothing Allowance	1,195.00	1,192.00	1,500.00	1,100.00		1,500.00		
DA9950.9	Transfers, Capital Projects Fund	0.00	0.00	50,000.00	50,000.00		50,000.00		
TOTAL APPROPRIATIONS		623,839.00	1,037,421.00	796,850.00	841,914.00	0.00	1,002,512.00	0.00	0.00
		581,082	77,998	0	-211,026		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:
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	218233	**982,907.00**	581,082.00		1,201,140.00
2025	474,400.00	0	268,233	**1,010,905.00**	77,998.00		1,279,138.00
2026	400,000.00	0	318,233	**799,879.00**		-211,026.00	1,118,112.00
2027	400,000.00	0	368,233	**723,029.00**		-76,850.00	1,091,262.00

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		2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 REQUESTED	2027 TENTATIVE	2027 PRELIMINARY	2027 ADOPTED
FIRE DISTRICT									
Revenues:									
SF1001	Real Property Taxes	77,000.00	82,000.00	85,000.00	85,000.00		160,000.00		
TOTAL REVENUES		77,000.00	82,000.00	85,000.00	85,000.00		160,000.00	0.00	0.00
Appropriations:									
SF3410.4	Fire Protection, Contr Expend	77,000.00	77,000.00	80,000.00	80,000.00		120,000.00		
SF4540.4	Ambulance, Contr Expend	0.00	5,000.00	5,000.00	5,000.00		40,000.00		
TOTAL APPROPRIATIONS		77,000.00	82,000.00	85,000.00	85,000.00	0.00	160,000.00	0.00	0.00
		0	0	0	0		0	0	0

	Taxes Collected:	Reserve	Actual Change in Fund Balance	Projected Change in Fund Balance	Total Fund Balance:
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	0.00		-
2026	85,000.00			0.00	-
2027	160,000.00			0.00	-

TENTATIVE

	ASSESSMENTS		TAX RATES			2026	**2027**	
	2026	**2027**	2026	**2027**		100,000.00	**100,000.00**	
TOWNWIDE	**89,223,987**	**88,832,802**	0.006724649	**0.004502841**	**-33.04%**	672.46	**450.28**	(222.18)
FIRE DISTRICT	**105,132,531**	**235,400,741**	0.000808503	**0.000679692**	**-15.93%**	80.85	**67.97**	(12.88)
			0.8085033					
						753.32	**518.25**	(235.06)

	2026	**2027**	2026	**2027**		TAX RATE	TAX RATE
	BUDGET	**BUDGET**	TAXES RAISED	**TAXES RAISED**		Per 1000	Per 1000
GENERAL- TOWNWIDE	328,907.00	**394,681.00**	200,000.00	**0.00**		6.75426179	**4.50284119**
HIGHWAY- TOWNWIDE	796,850.00	**1,002,512.00**	400,000.00	**400,000.00**			
FIRE COMPANY	85,000.00	**160,000.00**	85,000.00	**160,000.00**		0.36108637	**0.67969200**
TOTAL	1,210,757.00	**1,557,193.00**	685,000.00	**560,000.00**			
	346,436.00		(125,000.00)				

Amount of Tax Levy Subject to Tax Cap:	685,000.00	**560,000.00**
Tax Cap Limit:	855,574.00	**716,453.00**
(Under Cap)	(170,574.00)	**(156,453.00)**
		-21.84%