



Fiscal Operating/Capital Budget

2025/2026

Todd Blake
City Manager/Finance Director

FREMONT, MICHIGAN: "Now and Always – A Fine City • A Great Community"

CITY OF FREMONT

FY 25/26 BUDGET

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FREMONT

Michigan

"NOW & ALWAYS – A Fine City • A Great Community"

CITY MANAGER'S FISCAL YEAR 25/26 BUDGET MESSAGE

To the Honorable James M. Rynberg, Mayor
and Members of the City Council of the
City of Fremont, Michigan:

I transmit herewith the Proposed Operating / Capital Budget for the City of Fremont for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

CITY'S FINANCIAL CONDITION

All of the City's Funds will be solvent at year-end 6/30/25, however the General, DDA and Water Funds did make planned transfers from their fund balances last year. These transfers helped cover increased operational costs and those related to major repairs and upcoming construction projects.

In order to balance the proposed FY 25/26 Budget, there are several funds that will require contributions from their fund balances:

• Major Street Fund	\$ 156,100
• Local Street Fund	286,340
• DDA Fund	70,000
• Capital Projects Fund	100,750
• Sewer Fund	335,560
• Water Fund	299,640

Most municipal government financial advisors recommend maintaining an unrestricted General Fund fund balance within a range of 15-25% of annual operating costs, to allow for sufficient working capital and emergency funding throughout the upcoming year. The City of Fremont's General Fund increased its fund balance last year from 10 to 14%, which still falls under the City's policy with an estimated ending fund balance for 6/30/25 at approximately \$ 752,087. The proposed FY 25/26 General Fund budget entails no change in fund balance, leaving the fund balance to 14%. Although the General Fund's balance remains under 15%, the City will remain in a solvent position. The City's last tax millage increase was in 2016, raising it from 14 to 15 mills, enabling the City to continue providing the same level of City services residents have come to appreciate and expect. The City Charter permits up to 20 mills, so in order to keep the General Fund's fund balance from declining, the City will have to either consider increasing the City's property tax levy in the near future or create additional revenue by other means.

Adequate fund balance reserves allows the City to: 1) eliminate any need for short-term, higher interest-rate borrowing; 2) respond to emergency needs; 3) contribute to additional capital projects

where needed; and 4) take advantage of sometimes unanticipated opportunities, such as the purchase of properties for public purposes.

The City's ability to maintain a fund balance within the 15-25% target can certainly be advantageous, considering that only twenty-six years ago when I started working here in 1996 the City was looking at a fund balance under \$100,000 in the General Fund. We have worked hard since then to contain costs, increase efficiencies, trim or postpone equipment needs and capital projects and increase and diversify revenues in order to improve the fund balance situation and to hold the line on any further property tax increases. To some over \$700,000 fund balance may seem large, but not when you take into account the issues we may face in the coming months/years with inflation and uncertainty of the States and Country's economic status during and following this pandemic.

Issues include:

1. Use of fund balance from the General Fund as matching money toward state funds for construction of the streets, airport enhancements, new park amenities and economic & community development projects; and
2. The City reinstituted a 10-year Renaissance Zone for Gerber Products manufacturing areas again in 2020, removing over \$12 Million in Taxable Value resulting in an estimated loss of \$175,000 in tax revenue. The use of this incentive tool enabled Gerber Products to maintain its current work force, increase it by 75 and invest over \$45 Million within the new Ren Zone; and
3. Moreover, the City has experienced a large amount of Michigan Tax Tribunal Appeals of real property tax valuations from most of the largest commercial property owners in town over the past five years, which has created an additional decline of tax revenues; and
4. The State of Michigan's repeal of the Personal Property Tax (PPT), of which without the promised replacement initially lead to a loss of up to 25% of the City's tax revenue. The State initially fell short of its obligation to fully reimburse the City for elimination of all personal property tax parcels with valuations of \$80,000 or less. For the last six years the City has received close to full-payment of lost personal property (PP) tax revenue, including PP tax valuations in the Ren-Zone. But unfortunately, state PP valuations will start phasing out 10%/yr and will completely diminish within a few years with no replacement funding in site; and
5. The City's projected principal long-term debt balances at the beginning of FY 25/26 are as follows:

	Est. Principle Balance <u>June 30, 2025</u>
Compensated Absences	\$ 390,000
MERS Retirement Debt (est. 12/31/24)	6,500,00
OPEB Liability (12/31/24)	21,000
Capital improvement bonds:	
\$6,200,000 – '23 Capital Improvement Bonds; due in semi-annual installment payments of various principal amounts plus interest @ 4.2% through Oct-2042	<u>5,850,000</u>
Total Estimated Remaining Long-Term Debt @ Year-end FY 24/25:	\$ 12,761,000

PROPERTY TAX BASE CHANGES

The economy has improved and property values have steadily increased over the past few years in-sink with inflation. As illustrated in the table on the following page, investment in real property in all sectors has increased. Obviously, Gerber Products investments of over \$400 million over the last ten years and the Fremont Community Digester re-opening with new investments (\$2.5 million)

entering into the Industrial Park were welcome investments in terms of tax base and new jobs for our local economy. However, most of Gerber's investments did fall within the Agricultural Renaissance (tax-free) Zone, which only created tax revenue during 2019 & 2020 after the initial Ren Zone expired. So with the \$12.5 million in taxable value in the new MEDC Ren Zone going back off the Ad Valorem roll in 2021, the City's total tax revenue will be affected for another ten year period (2021-2030), minus the annual \$100,000 PILT the City will receive from Gerber to help offset the tax loss.

With Ad Valorem real property values steadily increasing over the last few years, and the State of Michigan following through with reimbursing the City for the lost personal property tax revenues, the City's tax revenues had finally returned to where they were in 2009, taking over 15 years to recover.

PROPERTY TAX LEVIES

This proposed Budget is based on the property tax levy increasing to 15 mills. The City's Charter permits a maximum tax levy of 20 mills for general operating purposes and it is admirable that the City has been able to keep its levy relatively low through the 2008-2014 Recession. It was at 14 mills for eighteen years following establishment of the millage for the then newly created Fremont Area District Library, whereas the City reduced its millage by one (1) to accommodate the District's new operating millage. The City was forced to raise it back to 15 mills in 2016, while the state's limiting cap on annual increases to taxable values has not been able to keep up with inflationary increases to cost for supplies and services. The City has recently experienced 3-5 years of high inflationary cost increases and the City's investment in new development costs to provide housing opportunities for our growing community, as well as replace the shift from receipt of federal/state grant funds not anticipated in the coming year.

As a comparison, the MI State Tax Commission published data showing that the average property tax rate for cities is approximately 17 mills in Newaygo County. Closer to home, a quick look at the table on page VI shows that Fremont's total annual property tax levy is right in the middle of the other full-service communities in Newaygo County. As the pie chart on page VI shows, **the City's levy represents only 23%** of the total millage levied in 2024 by all jurisdictions upon property in the City.

**TAXABLE VALUE CHANGES
For Tax Year 2024 To 2025**

PROPERTY CLASS	2024 TAXABLE VALUE	2025 TAXABLE VALUE	% CHANGE TAXABLE VALUE	NUMBER OF PARCELS
Ad Valorem Roll: Real Property				
101- Agricultural Zone	112,478	115,964	3.1 %	2
201- Commercial	50,313,901	50,700,916	0.8	224
301- Industrial	24,546,829	25,812,255	5.2	22
401- Residential	84,574,481	90,075,880	6.5	1,439
800- Total Real Property:	\$ 159,547,689	\$ 166,705,015	4.5 %	1,687
Ad Valorem Roll: Personal Property				
251- Commercial	9,142,500	8,699,500	(4.8)%	406
351- Industrial	27,700	1,353,700	100%	8
551- Utility	4,623,800	4,593,400	(0.7)	3
850- Total Personal Prop.:	\$ 13,794,000	\$ 14,646,600	6.2 %	417
TOTAL ADVALOREM:	\$ 173,341,689	\$ 181,351,615	4.6 %	2,104
<i>Tax-Free Agri-Ren Zone & Veteran Property Values</i>	<i>(\$10,845,025) (1,332,160)</i>	<i>(\$10,845,025) (1,503,315)</i>		<i>3 18</i>
TOTAL TAXABLE ADVALOREM:	\$ 161,164,504	\$ 169,003,275	4.9 %	2,083
IFT "New" Roll (Full Taxable Value; 50% Levy)				
301- Industrial Real	1,428,006	1,472,274	3.0%	
351- Industrial Personal	2,393,700	1,525,400	(36.3)	1
TOTAL IFT "NEW":	\$ 3,821,706	\$ 2,997,674	(21.6) %	1
EXEMPT PROPERTY *	\$ 0	\$ 0		230
GRAND TOTAL – AD VALOREM / IFT ROLLS:	\$ 164,986,210	\$ 170,657,349	3.4 %	2,314

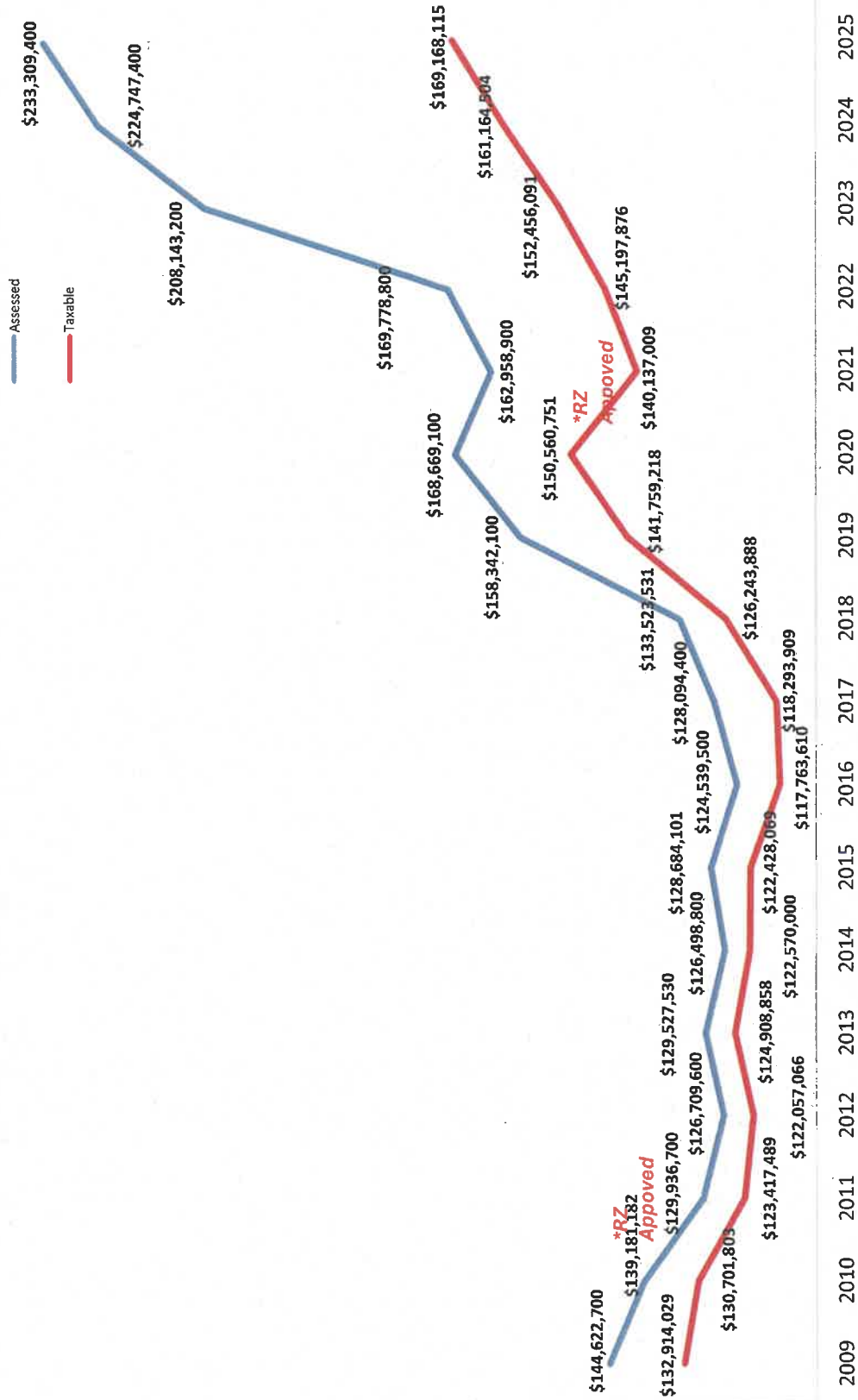
* = "Exempt property" includes City, school, hospital and other public properties, as well as nonprofit and church properties

** = "Renaissance Zone" this value is exempt from all taxes except debt, so there is no city tax revenue from it. The value is split between real and personal property and is included in the Industrial figures.

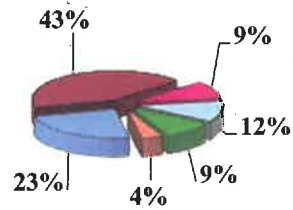
City of Fremont

Advelorem Property Values

(2009-2025 Less Renaissance Zone & Veteran Values)



2024 PROPERTY TAX ALLOCATION
(Non-Homestead Properties)



- - City
- - Fremont Schools
- - State SET
- - Newaygo County
- - NC-RESA
- - District Library

2024 ACTUAL PROPERTY TAX LEVIES
NEWAYGO COUNTY COMMUNITIES

(Levy in mills, equal to \$1.00 per \$1,000 in taxable valuation.)

TAXING UNIT	FREMONT	NEWAYGO	WHITE CLOUD	GRANT	HESPERIA
City/Village	15.0	19.0571	17.350	17.8478	16.1790
Public Schools					
Non-Homesteads	17.7840	17.8632	17.7578	18.0000	18.0
Debt Service	7.0	4.5	9.5	.88	7.5
Sinking Fund	2.4588	0.0	0.0	0.0	0.0
Total	27.2428	22.3632	27.2578	18.8800	25.50
State Education Tax	6.0	6.0	6.0	6.0	6.0
District Libraries	2.6529	1.0563	1.1948	1.9227	0.8789
Fremont Comm Rec	0.4934				
Newaygo ISD					
Operating	0.1296	0.1296	0.1296	0.1296	0.1296
Special Education	2.8839	2.8839	2.8839	2.8839	2.8839
Vocational Educ.	2.8845	2.8845	2.8845	2.8845	2.8845
Total	5.8980	5.8980	5.8980	5.8980	5.8980
Newaygo County					
Operating	5.1521	5.1521	5.1521	5.1521	5.1521
Sheriff, Aging & Veterans Affairs	2.0106	2.0106	2.0106	2.0106	2.0106
Medical Care Bonds	0.1641	0.1641	0.1641	0.1641	0.1641
Total	7.3268	7.3268	7.3268	7.3268	7.3268
TOTAL TAX LEVY	64.6139	61.7014	65.0274	57.8753	61.7827

Fremont:

- City's total millage is 15 mills (Charter allows 20) No additional mills are levied or special assessed for any City services, including fire.
- Fremont Schools received bond millage approval for a new high school, paying off existing debt and keeping it at 7.0. They also received approval of a 2.5 sinking fund millage.

Newaygo:

- City's millage includes general operating and a citywide special assessment for fire protection services.

Grant:

- City's millage includes general operating, roads, public safety, fire protection and a sanitary sewer debt.
- The new District Library levy covers both debt on the new building and general operating.

Hesperia:

- Village millage includes general operating, streets, and Denver Township's general operating, roads and fire protection mills.

PROPOSED FISCAL YEAR APPROPRIATIONS

The table below titled "Total Appropriations All Funds" compares the proposed fiscal year appropriations for each fund with the prior fiscal year's approved budget totals. This chart also accounts for the transfers between funds (interfund transfers), which gives a truer picture of the actual appropriations. Without accounting for these transfers, they would be counted twice: once leaving a Fund and once going into another Fund.

The Appropriations Table below shows an **overall budget decrease of (1.1) %** from last year. The General Fund Budget estimates an increase of 0.9% and almost all of the other Funds have proposed increases in their net appropriations for the year. The proposed budget does contain appropriations to cover negotiated wage increases with both the Police & Public Works unions effective 7/1/2025 & a potential labor market adjustment to salaries for administrative/non-union personnel in January 2026.

FY 25/26 Budget vs. FY 24/25 Actual TOTAL APPROPRIATIONS – ALL FUNDS * (Adjusted for Interfund Transfers)					
FUND	FY 25/26 TOTAL APPROP.	LESS TRANS- FERS OUT TO OTHER FUNDS	NET FY 25/26 APPROP.	NET FY 24/25 Est. Actual	PERCENT CHANGE
General	\$ 5,209,570	\$0	\$5,209,570	\$ 5,164,482	0.9 %
Major Street	1,171,100	250,000	921,100	457,916	101.2
Local Street	785,340	0	785,340	670,360	17.2
DDA Operating	423,230	0	423,230	284,180	48.9
LDFA Operating	0	0	0	0	0
Cap Imprv. Debt	0	0	0	0	0
Capital Project	710,000	0	710,000	190,000	273.7
Sewer	1,545,580	100,000	1,445,580	2,836,755	(49.3)
Water	1,192,740	0	1,192,740	1,146,200	3.4
Motor Pool	882,493	0	882,493	928,917	(5.0)
Cemetery Care	0	0	0	0	0
Local Improve.	26,680	26,680	0	0	0
TOTAL ALL FUNDS	\$ 11,931,633	\$ 376,680	\$ 11,554,953	\$11,678,810	(1.1)%

• = Year-end appropriations, net of transfers out to other funds per Amended Budget.

The overall effects of "Proposal A" on the City's revenues are now well known in local government finance. While the capped growth in taxable value is one major concern, so is the fact that tax increment financing (TIF) districts now capture virtually no "education" millage, which is made up for by the other taxing bodies. Unfortunately, most of our largest taxpayers sought reductions in their taxable values through Michigan Tax Tribunal during the tough economic times of 2009-2019.

It is unfortunate that local governments must continue to cover this and other similar unfunded State and Federal mandates with fewer dollars in the name of state government reforms and belt-tightening. With State Revenue Sharing payments estimated for the upcoming fiscal year to be

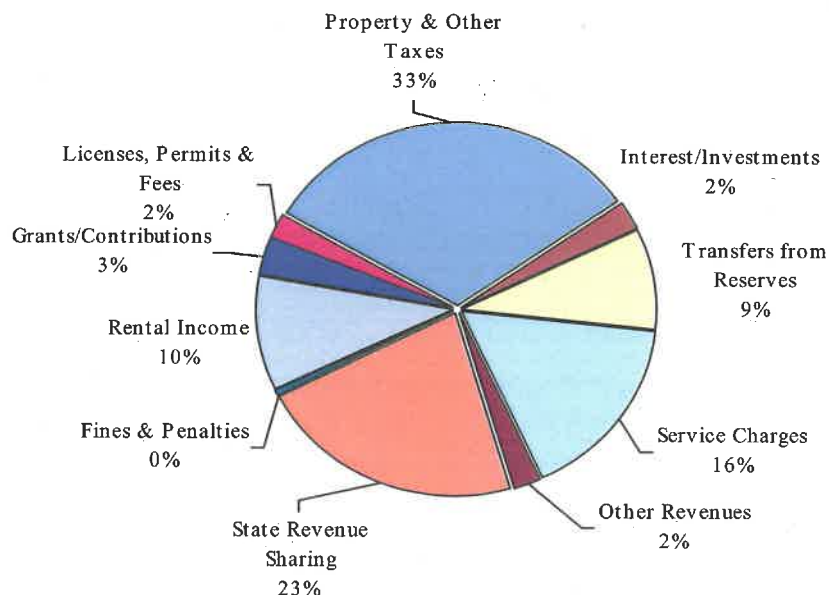
lower than inflation, and the State's limitations on local option revenues, it sometimes makes for a tough balancing act for local communities. If other challenges were to arise in the future, the City could consider another means of raising revenues, such as a City income tax, tied to a corresponding drop in the real property tax millage rate.

PROPOSED FISCAL YEAR REVENUES & EXPENDITURES

The following two graphs depict proposed revenues and expenditures for next year's budget. This pie chart shows the projected revenues for the fiscal year organized by ten general categories. Footnotes to that chart provide definitions and amounts for each of the categories. The four largest sources of revenue include: property taxes, state revenue sharing, service charges and rental incomes. The graph vividly shows that **revenues from property and other taxes represent the largest percentage of total revenues at 33%, remaining constant from recent years.** Revenues coming from service charges have decreased due to Gerber's phase out of glass containers, which has substantially decreased water/sewer revenues. Most of the other budget revenue source percentages have increased slightly due to that decrease. Revenues from Grants/Contributions have substantially increased due to the Federal "American Recovery Act" awarding \$473,000 in federal stimulus funding over a 3-yr period.

The sale of the Capital Improvement Bonds (\$6.2M) to fund the Wastewater Lagoon System expansion project was not included in the chart because of the skewed effect it would have being for only one fiscal operating year. The City's lagoon system has consistently reached capacity during winter months the last few years, so additional space was needed. Following a feasibility analysis, it was determined the City should construct another lagoon cell (55 million gallons) to increase the City's current capacity from 124 Mg to 179 Mg. This should secure capacity for the City's growth over the next 40+ years.

FY 2025/26 REVENUES By SOURCE
(% of Total City Revenues)

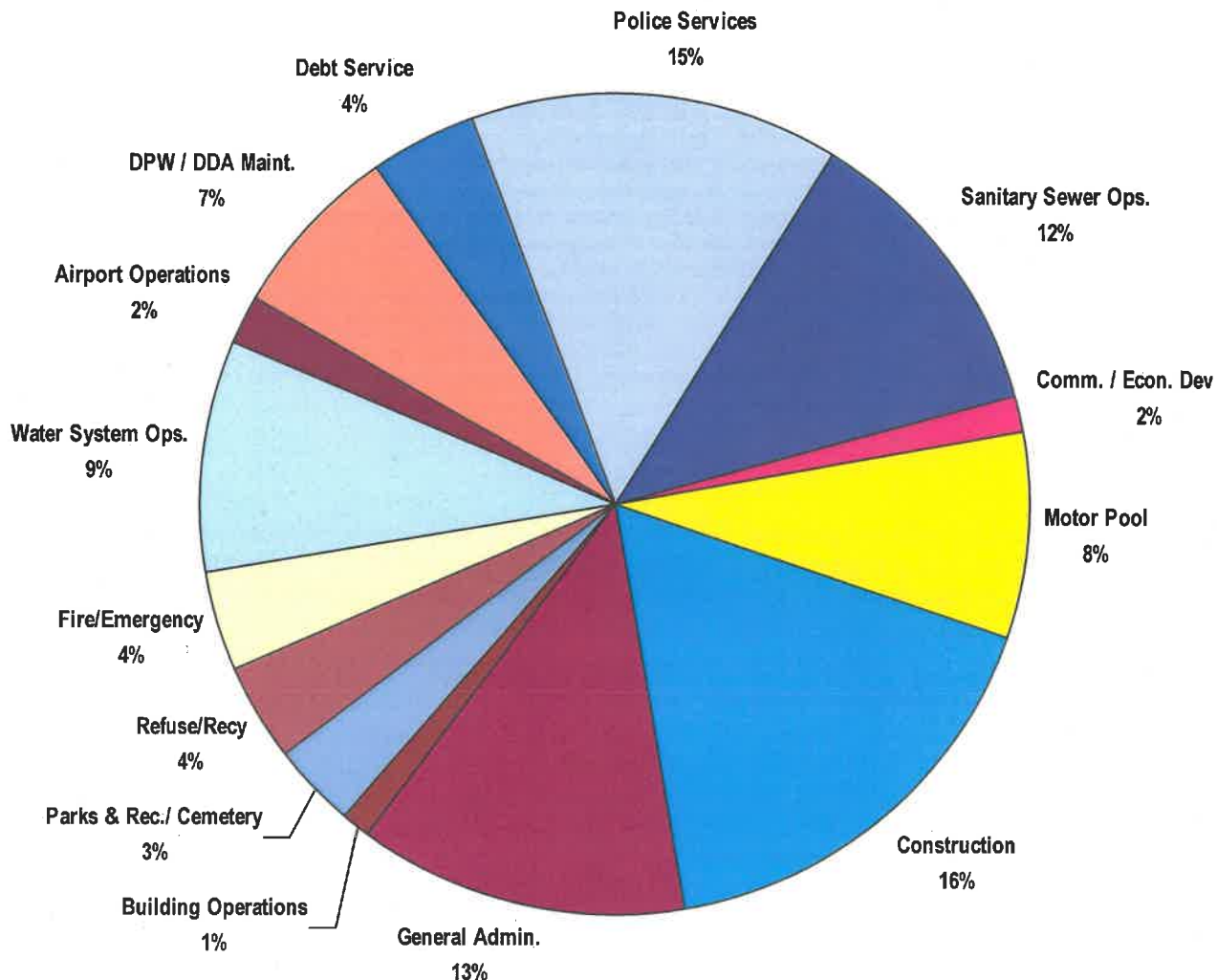


Definitions of Revenue Sources for Previous Chart:

Property & Other Taxes:	\$ 3,082,150. Real/personal ad valorem/IFT (abatement) taxes, mobile home taxes, payments-in-lieu-of-taxes (PILOT's)
Service Charges:	\$ 1,537,000. Water/sewer/refuse/recycling use charges, new Township Fire/Sewer Contracts, cemetery foundations/ grave openings, State M-82 Trunkline maintenance reimbursements, sale of water meters, tapping fees
State/Federal/Private Grants:	\$ 310,400. Police Explorer/Safe Community Celebration, airport grants and several grants from the Fremont Area Community Foundation
State Revenue Sharing:	\$ 2,102,800. State sales & use tax, PA 51 gas/weight fuel taxes, State liquor licenses
Rental Income:	\$ 967,600. City Hall, airport T-hangars, land leases, Branstrom Lodge, Fremont Lake Campground, City equipment rental rates
Interest Earnings:	\$ 229,950. Interest earned on investments from all Funds
Other Revenues:	\$ 207,600. Reimbursements, miscellaneous contributions, special assessment payments, and sales of crushed concrete, cemetery lots, Industrial Park lots, land, timber and used equipment & vehicles
Licenses, Permits & Fees:	\$ 215,900. CATV franchise, business & non-business zoning/building permits, property tax and administration fees, METRO Act ROW fees
Transfers from Reserves:	\$ 863,190. From Fund Balance reserves
Fines & Penalties:	\$ 29,500. Ordinance fines, District Court fines and tax & utility bill penalties

On the following page is a pie chart depicting proposed expenditures by program areas, expressed as a portion of total operational expenditures. **Expenditures for General Administration, Police & Fire Emergency Services and Construction total 45% of the chart, totaling over \$5.3 million.** The Police and Fire services added together as a "Public Safety" category could be the highest category of the chart representing proposed expenditures of over \$2 million. Footnotes to the chart provide definitions for the expenditure categories.

FY 2024/25 EXPENDITURES BY PROGRAM



Definitions of Program Areas for Above Chart:

Construction:	Street reconstruction & resurfacing, park improvements, downtown improvements, etc.
General Administration:	City Council, City Manager, elections, City Clerk, Assessor, Attorney, Treasurer, general admin., benefits
Police:	Police operations
DPW Operation & Maintenance:	Streets/storms, sidewalks, DDA, parking, traffic services, snow/ice control & M-82 maintenance
Debt Service:	Capital Improvement Sewer Lagoon Facility Expansion Bonds
Equipment/Motor Pool:	Purchase of new major equipment and vehicles
Sanitary Sewer Operations:	Engineering/supervision, treatment, collection, pumping, meter reading
Water System Operations:	Engineering/supervision, wells, pumping, treatment, transmission, distribution/storage, meter reading
Parks & Recreation/Cemetery:	Park maintenance & minor improvements, cemetery maintenance, Comm. School Recreation contribution
Fire:	Fire & rescue operations
Community/Economic Develop.	Planning, zoning, engineering, public relations, marketing, community & economic development
Refuse/Recycling/Yardwaste:	Contracts for refuse removal & recycling, yardwaste/leaf collection & brush chipping
Municipal Building Operations:	City Hall, Police training/firing range, building systems operations & maintenance
Airport Operations:	Operations, minor capital improvements

Note: Insurance (liability, property, health & life), pensions, worker's compensation & payroll taxes are spread across several operating Funds.

BUDGET FORMAT

Because of the more reliable financial data now available on a regular basis, staff are better able to project year-end estimates for all revenue and expense line items in all Funds. Once we have made these estimates, we are able to also provide the necessary year-end budget amendments by Department in each Fund when necessary. Even so, staff has continued to bring project-based, mid-year and year-end budget amendments to Council throughout the year when the project budgets are approved, of which have been incorporated into the final FY 2024/25 Budget column.

As discussed last year, the accumulation of various projects required the City to play "catch up" during recent construction seasons in order to provide the services and infrastructure to which our citizens have become accustomed. However, it is important that the General Fund not be used to subsidize other funds on a regular basis. Contributions from the General Fund are acceptable for one-time projects or capital, equipment or study/analysis needs but the Fund should not subsidize the ongoing operating costs of the other Funds.

This proposed Budget includes some Fund Balances to fund some projects from the Major & Local Streets, Capital Project, and Water & Sewer Funds. The City's largest construction project last year was in the Sewer Fund, with final completion of construction of a new 55-million-gallon lagoon cell at the wastewater treatment lagoon system south of town in Sheridan Charter Township, and the Splash Pad in Veterans Memorial Park. This year's largest projected projects will entail completion of the Michigan Street extension (\$1.5M) for the Apple Orchard Estates 15-unit housing project and construction of the new Branstrom Park Warming Lodge (\$700,000.)

The City also maintains an internal service fund (Equipment & Motor Pool Fund 661) that has allowed for the consolidation of significant equipment and vehicle leases, purchases and repayment of vehicle purchase loans from the other Funds for ease of tracking and reporting. Any remaining unspent appropriations in this Fund remain with the Fund to be applied toward future leases/purchase/debt and to meet emergency needs for equipment or vehicle repair or replacement. Also, by segregating the equipment and vehicle expenses from other operating expenses, we create a more accurate picture of both. We have included a copy of the 5-yr Equipment Plan for Fund 661 in Appendix K.

Over ten years ago we added a new fund: the Fremont Community Joint Planning Commission Fund- 241 (Appendix R.) This Fund helps in tracking revenues & expenditures for joint planning in the area, which has been aligned with the City's fiscal year for ease of accounting.

CONCLUSION

Fremont continues to evolve from a relatively wealthy rural community with few amenities, to a regionalized commercial center. Our community is known for providing high quality services and visitors frequently marvel at our quality of life that they "never knew was here." This standard sometimes is endangered when property values decrease following recessions like 2009, but fortunately Fremont has experienced over \$50 million in commercial investment over the last five years and notable residential inflationary value increases. With large industrial employers like Gerber and Dura having continuing to make large investments, Fremont remains strong.

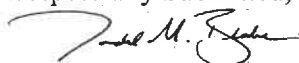
Limitations on some of our revenue streams have forced us to look internally on ways to live within our budgetary means like extending equipment life, lowering employee pension costs and aggressively seeking grant funding for most projects. Pay-step increases for most current employees have ended and we will continue to retrench our benefits levels as retirement costs continue to increase to help reach 100% funding levels. Each year it becomes hard to control expenses while ensuring that we are not reducing the quality of our service to the public.

Recent and upcoming projects in Fremont:

- The City finished the final phase of Cedar Street (Alternate Truck Route), extending it from Gerber to the Industrial Park, funded by a \$740,000 EDA grant covering 50% of the costs.
- The City closed several blocks in the downtown area to implement the "Darling Walkway", a walkable greenspace with art nodes, connecting downtown with the Rec Center, Gateway, District Library and a new multi-family condominium housing development. The project also included a fundraising campaign for the "Oak Arch" art piece, with State MEDC's Patronicity grant funding for \$60,000, and an 'Outdoor Pickleball Court' system just south of the new City parking lot and Darling Walkway.
- The Fremont Municipal Airport received \$2 million in grant funding to mill and resurface the mile-long north/south runway, receiving a State award for the projects engineering & construction; The Fremont Municipal Airport also received \$1.5 million in grant funding for replacement of all the underground electrical system along the runways; and a \$450,000 grant to reconstruct the taxiway and hangar approach areas of the east runway, completed 2023.
- Local governments partnered in the establishment of the Fremont Community Recreation Authority to repurpose the southern half of the old high school as a community recreation center and took over community recreational programming previously run by Fremont Public Schools. They were successful in 2025 with renewal of their ½ mill operational tax millage.
- MPH, located in the Industrial Park, expanded its packaging operations with a 60,000 sqft building in 2019, in coordination with Nestle/Gerber re-packaging operational agreements.
- The City obtained the land necessary in 2020 to complete the State Street extension westward to Market Avenue, which also entailed another extension of the Town & Country Path to serve the residential areas along State Street.
- The City reinstituted another 10-yr Renaissance Zone in 2020 for Gerber Products, which instituted another new line that created 75 new jobs and over \$45 M in investment.
- The City sold \$6.065 M in Capital Improvement Bonds to fund a 55 Mg expansion of the City's Wastewater Treatment Lagoon Facility.
- The City negotiated a land swap with Gerber Products that enabled the City to market a 7.5- acre vacant parcel for a multi-family residential housing development that will entail approximately 15 new single-family homes.
- The City has negotiated sale of other vacant city-owned parcels that will create approximately 25 new residential living units made up of condos, townhomes and single-family homes.
- The City developed its first splashpad facility (\$150,000) in Downtown Veterans Memorial Park.
- Received approval for extension of a MDNR grant (\$259,000) to construct a new Branstrom Park Warming Lodge to serve the sledders, ice skaters and small events.
- The City negotiated a land lease for a solar farm to begin construction in 2026, that will earn the City an additional \$125,000 in lease revenue for 25 years.
- The City is negotiating for construction of a freezer/cooler warehouse to be constructed in the Industrial Park investing \$30-50 million depending on size, that could equate to an additional \$200-300,000 in annual tax revenue. Construction could begin in 2026.

It is important that we continue to promote the community and highlight our successes while realistically addressing our challenges. The community will continue to evolve and age, but we should be prepared to adjust for it, make the necessary investments and work to maintain the quality of life that originally attracted people to our city. City staff are to be commended for their commitment and endeavor to provide quality services to the Fremont community and its residents.

Respectfully Submitted,



Todd M. Blake, City Manager/Finance Director

CITY OF FREMONT

Fund: 101 GENERAL FUND					
REVENUES	23/24 Year Actual	----- 24/25 ----- Amended Budget	Year Actual	25/26 Fiscal Yr Approved	Foot- notes
402.000 Current Property Taxes (Real & Personal)	1,817,782	2,179,760	2,180,709	2,212,814	1
403.000 Current Property Taxes (425 Agreements)	103,973	106,100	106,100	134,950	2
404.000 Prior Years' Taxes	195	3,800	3,835	500	
432.000 Payments-in-Lieu-of-Taxes (PILT's)	148,189	145,000	152,438	145,000	
434.000 Mobile Home Taxes (\$.50/mo./MH)	2,120	2,100	2,100	2,100	
437.000 City IFT (50% Abated) Property Taxes	29,453	31,400	28,663	12,406	
445.000 Penalty	22,087	36,000	36,073	28,000	
447.000 Property Tax Admin. Fee	64,572	65,000	67,595	67,000	
476.000 Business - Zoning Permits	650	1,200	1,640	1,200	
477.000 CATV Franchise Fee	44,464	47,000	39,155	40,000	
478.000 Business - Building Permits	98,754	15,000	13,106	15,000	
478.001 Business - Electrical Permits	3,990	5,000	6,093	5,000	
478.002 Business - Plumbing Permits	1,161	1,500	1,805	1,500	
478.003 Business - Mechanical Permits	4,719	4,000	5,411	4,000	
490.000 Non-Business - Zoning Permits	1,040	1,000	1,230	1,000	
491.000 Non-Business - Building Permits	4,424	14,000	13,145	10,000	
491.001 Non-Business - Electrical Permits	3,762	3,500	5,494	5,000	
491.002 Non-Business - Plumbing Permits	1,696	1,500	3,818	2,500	
491.003 Non-Business - Mechanical Permits	5,083	8,500	8,630	6,000	
502.000 Federal Grants	207,000	102,900	102,903	0	3
540.000 State Grants	19,049	50,000	143,550	7,000	
554.000 Training - P.A. 302 (Law Enforcement)	7,515	1,100	1,390	1,400	
554.001 Training - P.A. 302 (LED)	0	10,800	10,797	0	
573.000 State Revenue Sharing- Local Stabilization Fd	304,608	347,000	347,040	330,000	4
574.001 State Revenue Sharing- EVIP	73,980	72,700	74,915	74,800	4
574.002 State Revenue Sharing- Sales & Use Tax	483,568	515,000	499,238	515,000	4
574.003 State Revenue Sharing- Liquor Licenses	11,882	7,000	5,518	7,000	
602.101 Marriage Ceremonies Performed	0	0	100	0	
602.301 Finger Printing	7,330	7,500	4,505	7,500	
603.000 Sex Offender Registry	220	200	120	200	
632.000 Fire/Rescue Contracts with 5 Townships	231,677	236,000	236,888	240,000	
633.000 Cemetery Foundations	8,789	10,000	9,197	9,000	
634.000 Grave Openings	23,900	28,000	33,104	28,000	
640.000 Refuse & Recycling Charges	352,250	360,000	360,402	360,000	
643.000 Sale of Cemetery Lots	8,700	10,000	13,900	10,000	
644.000 Sale of Land	47,883	70,000	56,691	100,000	5
644.001 Timber Sales -Lincoln Twp Property	0	0	0	75,000	
653.000 Miscellaneous	-2,327	500	740	500	
653.301 Miscellaneous- Police	5,030	4,000	5,366	5,000	
653.336 Miscellaneous- Fire	13,920	5,000	15,845	5,000	
656.000 Fines From District Court	1,949	1,500	422	1,000	
657.000 Ordinance Fines	666	500	421	500	
665.000 Interest Earnings	70,568	60,000	66,308	50,000	6
667.001 City Hall- Range Rental	0	1,000	0	1,000	
667.002 Airport T-Hangar Rentals	34,778	40,000	35,001	35,000	
667.003 Lake Park Rentals (Campground & Swirl)	267,669	275,000	268,380	285,000	
667.005 Land Rental (Airport)	33,279	39,000	48,470	40,000	
667.006 Branstrom Lodge Rental	1,500	1,500	1,350	7,500	
667.007 Veterans Park Bandshell Rental	270	100	360	100	
667.008 Market Pavilion Rental	75	100	60	100	
667.009 Airport Fuel Sales	164,551	150,000	140,325	160,000	

CITY OF FREMONT

Fund: 101 GENERAL FUND					
REVENUES	23/24 Year Actual	----- 24/25 ----- Amended Budget	Year Actual	25/26 Fiscal Yr Approved	Foot- notes
675.000 Contributions from Private Sources	23,599	230,000	173,695	25,000	7
675.005 Contributions to Fire Department	500	500	9,131	5,000	
675.006 Contributions to Police Dept - Shop with a Cop	35,422	22,600	22,600	20,000	7
676.000 Reimbursements- Misc.	24,904	25,000	37,706	30,000	
676.301 Reimbursements- Police	75,413	85,000	91,216	80,000	8
699.001 Transfer from Other Funds	0	0	0	0	
699.028 Transfer from Fund Balance	352,520	0	0	0	
699.298 Transfer from LDFA Fund- 298	0	0	5,094	0	
TOTAL REVENUES	5,250,751	5,440,860	5,499,788	5,209,570	-4.3%

CITY OF FREMONT

Fund: 101 GENERAL FUND					Foot- notes
EXPENDITURES	23/24 Year Actual	----- 24/25 ----- Amended Budget	Year Actual	25/26 Fiscal Yr Approved	
Dept: 101.000 LEGISLATIVE (City Council)					
702.000 Salaries	11,530	12,500	13,215	13,500	
715.000 Social Security Taxes	882	1,000	1,011	1,030	
726.000 Office Supplies	66	1,000	102	200	
801.002 Professional Marriage Ceremonies	0	200	100	200	
860.000 Transportation & Organizational Dues	7,849	4,300	1,197	4,400	
955.000 Miscellaneous City Functions	2,227	2,500	99	2,500	
Total LEGISLATIVE (City Council)	22,554	21,500	15,724	21,830	
Dept: 172.000 EXECUTIVE (City Manager/Finance Dir)					
702.000 Salaries	92,423	98,500	99,265	95,000	9
715.000 Social Security Taxes	6,828	7,530	7,285	7,300	
726.000 Office Supplies	88	250	0	250	
801.000 Professional Services	1,680	1,700	1,845	2,000	
850.000 Communications	1,681	1,000	1,140	1,250	
860.000 Transportation & Organizational Dues	2,539	2,700	1,551	2,500	
955.000 Miscellaneous (Includes Training)	591	1,000	662	1,000	
Total EXECUTIVE (City Manager/Finance Dir)	105,830	112,680	111,748	109,300	
Dept: 215.000 CITY CLERK DEPT					
702.000 Salaries	72,161	75,700	76,263	73,000	10
715.000 Social Security Taxes	5,369	5,790	5,661	5,600	
726.000 Office Supplies	137	1,000	639	1,000	
801.000 Professional & Contractual Services	13,839	12,000	11,857	12,000	11
850.000 Communications	1,189	1,600	1,428	1,600	
860.000 Transportation & Organizational Dues	349	500	320	500	
900.000 Printing & Publishing	855	1,000	583	1,000	
955.000 Miscellaneous (Includes Training)	490	1,000	10	1,000	
Total CITY CLERK DEPT	94,389	98,590	96,761	95,700	
Dept: 253.000 CITY TREASURER DEPT					
702.000 Salaries	37,257	39,050	40,585	35,000	12
715.000 Social Security Taxes	2,760	2,990	2,983	2,675	
726.000 Office Supplies	1,674	1,400	2,055	2,000	
801.000 Professional & Contractual Services	3,607	5,500	3,715	3,500	
850.000 Communications	606	700	641	700	
860.000 Transportation & Organizational Dues	476	900	404	900	
955.000 Miscellaneous (Includes Training)	1,732	1,000	1,421	1,500	
Total CITY TREASURER	48,112	51,540	51,804	46,275	
Dept: 256.000 TAX TRIBUNAL REFUNDS					
964.000 Refunds & Rebates	701	100	33	2,500	13

CITY OF FREMONT

Fund: 101 GENERAL FUND		23/24	----- 24/25 -----	25/26	Foot- notes
EXPENDITURES (Cont.)		Year Actual	Amended Budget	Year Actual	
Dept: 257.000 ASSESSOR					
702.001 Salaries - Board of Review		1,450	1,500	300	1,500
715.000 Social Security Taxes		111	125	400	125
726.000 Office Supplies		476	500	54	500
801.000 Professional & Contractual Serv (Assessor)		47,692	50,000	50,029	51,330 14
850.000 Communications		192	250	209	225
900.000 Printing & Publishing		499	500	566	600
955.000 Miscellaneous (Includes Training)		0	100	20	100
Total ASSESSOR		50,420	52,975	51,578	54,380
Dept: 262.000 ELECTIONS					
702.000 Salaries		2,653	5,500	5,435	2,500
715.000 Social Security Taxes		203	420	416	200
726.000 Office Supplies		1,692	2,200	2,050	1,700
801.000 Professional & Contractual Services		770	1,600	1,779	800
900.000 Printing & Publishing		0	0	0	0
Total ELECTIONS		5,318	9,720	9,680	5,200
Dept: 265.000 MUNICIPAL BUILDING OPS.					
702.000 Salaries		24,090	25,000	18,226	25,000
715.000 Social Security Taxes		1,825	1,915	1,380	1,915
740.000 Supplies & Materials		23,801	25,000	22,526	25,000
801.000 Professional & Contractual Services		30,320	22,000	22,470	23,000 15
920.000 Utilities		25,130	26,000	29,570	26,000
930.000 Repair & Maintenance		80,304	25,000	25,391	23,000 16
940.000 Equipment Rental		4,706	1,000	469	1,000
Total MUNICIPAL BUILDING OPS.		190,176	125,915	120,032	124,915
Dept: 266.000 ATTORNEY					
801.000 Professional & Contractual Services		25,315	28,000	26,429	25,000 17
Dept: 301.000 POLICE DEPARTMENT					
702.000 Salaries		813,662	845,000	823,749	845,000
715.000 Social Security Taxes		57,824	64,645	60,423	64,645
716.000 Health & Accident Insurance		172,732	183,000	163,913	190,000
718.000 Retirement Benefits - DB		200,787	212,000	215,305	220,000
718.001 Retirement Benefits - DC		21,614	30,000	28,877	30,300
719.000 Worker's Compensation Insurance		7,987	11,000	6,801	9,000
726.000 Office Supplies		2,273	2,500	1,504	2,200
740.000 Supplies & Materials		54,336	113,580	117,320	54,260 18
801.000 Professional & Contractual Services		2,672	13,600	14,138	32,500 21
832.000 General Liability Insurance		12,500	12,500	12,500	12,500
850.000 Communications		9,944	9,750	11,169	11,000
860.000 Transportation & Organizational Dues		115	250	115	250
880.000 Community Promotions		33,304	23,500	23,530	25,000 19
880.002 Pistol Team/Reserves/Honor Program		1,017	750	359	750
900.000 Printing & Publishing		0	500	0	0
920.000 Utilities (1/3 of Admin Bldg)		10,000	10,000	10,000	10,000
930.000 Repairs & Maintenance		1,323	1,500	1,366	1,500
940.000 Equipment Rental		90,000	90,000	90,000	90,000 20
955.000 Miscellaneous (Includes Training)		2,995	10,775	10,720	9,430 21
955.302 Misc (MCOLES/PA302 Training)		523	2,000	1,936	1,450
Total POLICE DEPARTMENT		1,495,608	1,636,850	1,593,725	1,609,785

CITY OF FREMONT

Fund: 101 GENERAL FUND		23/24	----- 24/25 -----	25/26	Foot- notes
EXPENDITURES (Cont.)		Year Actual	Amended Budget	Year Actual	
Dept: 336.000 FIRE DEPARTMENT					
702.000 Salaries		159,190	190,000	191,815	173,000
715.000 Social Security Taxes		12,142	15,200	14,625	13,235
719.000 Worker's Compensation Insurance		6,402	5,600	4,912	6,000
740.000 Supplies & Materials		45,628	71,000	71,050	52,000
801.000 Professional & Contractual Services		2,962	3,500	4,207	3,500
832.000 General Liability Insurance		17,250	17,500	17,500	17,500
850.000 Communications		5,061	3,500	2,306	4,000
860.000 Transportation & Organizational Dues		85	250	160	250
920.000 Utilities		11,946	14,000	13,826	14,000
930.000 Repair & Maintenance		9,725	10,000	9,356	10,000
940.000 Equipment Rental		95,000	127,450	127,450	128,400
955.000 Miscellaneous (Includes Training)		2,430	2,000	1,966	2,500
Total FIRE DEPARTMENT		367,821	460,000	459,173	424,385
Dept: 441.000 DEPT. OF PUBLIC WORKS					
702.000 Salaries		229,577	230,000	229,381	240,000
715.000 Social Security Taxes		17,140	18,360	16,984	18,360
740.000 Supplies & Materials		16,822	25,000	23,259	20,000
801.000 Professional & Contractual Services		21,202	11,000	11,426	15,000
850.000 Communications		4,696	5,000	6,417	8,000
920.000 Utilities		109,291	125,000	121,314	130,000
930.000 Repair & Maintenance		0	500	338	500
940.000 Equipment Rental		65,947	78,000	75,328	80,000
955.000 Miscellaneous (Includes Training)		2,354	1,800	2,664	3,000
970.000 Capital Outlay		1,427	5,000	3,038	5,000
Total DEPT. OF PUBLIC WORKS		468,456	499,660	490,149	519,860
Dept: 443.000 GENERAL ADMINISTRATION					
973.000 Purchase of Land		62,877	0	0	0
973.001 Other Building Improvements		21,502	3,000	2,026	0
Total GENERAL ADMINISTRATION		84,379	3,000	2,026	0
Dept: 528.000 REFUSE & RECYCLING					
702.000 Salaries		24,437	23,000	22,418	24,000
715.000 Social Security Taxes		1,831	1,800	1,680	1,840
801.000 Professional & Contractual Services		308,422	318,500	323,324	330,000
940.000 Equipment Rental		11,384	17,500	18,626	15,000
Total REFUSE & RECYCLING		346,074	360,800	366,048	370,840
Dept: 529.000 YARD WASTE PROGRAM					
702.000 Salaries		15,568	16,000	13,681	15,000
715.000 Social Security Taxes		1,153	1,225	1,006	1,225
940.000 Equipment Rental		28,456	30,000	25,430	28,000
Total YARD WASTE PROGRAM		45,177	47,225	40,117	44,225

CITY OF FREMONT

Fund: 101 GENERAL FUND		23/24	----- 24/25 -----	25/26	Foot- notes
EXPENDITURES (Cont.)		Year Actual	Amended Budget	Year Actual	
Dept: 567.000 CEMETERIES					
702.000 Salaries	101,662	118,000	119,789	115,000	
715.000 Social Security Taxes	7,682	9,030	9,006	8,800	
740.000 Supplies & Materials	3,823	5,000	4,555	5,000	
850.000 Communications	246	300	363	300	
860.000 Transportation & Organizational Dues	298	300	408	500	
920.000 Utilities	2,579	3,000	3,167	3,000	
930.000 Repair & Maintenance	2,086	5,000	4,836	5,000	
940.000 Equipment Rental	42,390	45,000	47,925	45,000	
974.000 Lot Repurchases	0	500	450	500	
Total CEMETERIES	160,766	186,130	190,499	183,100	
Dept: 595.000 AIRPORT OPERATIONS					
702.000 Salaries	39,547	17,000	19,391	17,000	
715.000 Social Security Taxes	2,931	1,200	1,423	1,200	
740.000 Supplies & Materials	1,303	500	246	500	
751.000 Gas & Oil - Airport	168,834	135,000	124,949	135,000	
801.000 Professional & Contractual Services	26,592	65,000	66,398	30,000	26
832.000 General Liability Insurance	3,511	3,515	3,511	3,515	
920.000 Utilities	10,462	14,500	14,086	14,500	
930.000 Repair & Maintenance	11,957	5,000	2,942	10,000	
940.000 Equipment Rental	20,474	22,000	22,458	22,000	
Total AIRPORT OPERATIONS	285,611	263,715	255,404	233,715	
Dept: 702.000 PLANNING & ZONING					
702.000 Salaries	30,920	32,000	32,497	32,300	27
702.003 Salaries - Inspections	8,612	5,000	2,647	5,000	
715.000 Social Security Taxes	2,970	2,830	2,624	2,900	
726.000 Office Supplies	292	250	0	250	
804.000 Permits - Building	97,007	25,000	25,205	15,000	28
804.001 Permits - Electrical	7,949	12,000	12,192	12,000	"
804.002 Permits - Plumbing	4,149	4,000	5,454	6,000	"
804.003 Permits - Mechanical	8,649	14,000	15,052	12,000	"
850.000 Communications	192	500	209	500	
860.000 Transportation & Organizational Dues	0	250	29	250	
955.000 Miscellaneous (Includes Training)	0	500	21	500	
Total PLANNING & ZONING	160,740	96,330	95,930	86,700	

CITY OF FREMONT

Fund: 101 GENERAL FUND		23/24	----- 24/25 -----	25/26	Foot- notes
EXPENDITURES (Cont.)		Year Actual	Amended Budget	Year Actual	
Dept: 728.000 COMMUNITY DEVELOPMENT					
702.000 Salaries	21,265	23,000	22,059	23,000	27
715.000 Social Security Taxes	1,588	1,760	1,642	1,760	
801.000 Professional & Contr. Services	4,000	6,000	4,000	6,000	
850.000 Communications	583	750	637	750	
860.000 Transportation & Organizational Dues	0	250	0	250	
955.000 Miscellaneous (Includes Training)	49	500	239	500	
Total COMMUNITY DEVELOPMENT	27,485	32,260	28,577	32,260	
Dept: 751.000 PARKS & RECREATION					
702.000 Salaries	75,070	83,500	89,528	85,000	
715.000 Social Security Taxes	5,667	5,550	6,731	6,500	
740.000 Supplies & Materials	11,376	15,000	15,128	10,000	
801.000 Professional & Contractual Services	15,333	12,000	11,261	12,000	
920.000 Utilities	46,188	48,000	53,057	39,000	
930.000 Repair & Maintenance	5,916	8,500	5,508	6,100	
940.000 Equipment Rental	19,050	25,000	28,898	25,000	
Total PARKS & RECREATION	178,600	197,550	210,111	183,600	
Dept: 850.000 SPECIAL ITEMS (ss, INS, RET)					
702.002 Salaries -Employee Health Insurance Opt-Out	16,400	16,900	16,470	18,540	29
715.000 Social Security Taxes	1,229	1,105	1,234	1,250	
716.000 Health & Accident Insurance	201,153	208,000	205,780	215,000	30
716.001 Health Insurance - OPEB	15,000	15,000	15,000	15,000	
718.000 Retirement Costs -DB	608,107	655,000	646,219	663,000	31
718.001 Retirement Costs -DC	8,600	12,500	13,358	13,000	
719.000 Worker's Compensation Insurance	9,318	6,000	3,778	6,000	
801.000 Professional & Contractual Services	3,257	6,500	6,019	13,500	32
832.000 General Liability Insurance	5,339	5,500	3,253	5,500	33
955.000 Miscellaneous (Includes Training)	104	500	1,400	500	
955.002 Twp. 425 Agreement Tax Payout	37,808	38,600	38,578	35,985	34
Total SPECIAL ITEMS (ss, INS & RET)	906,315	965,605	951,089	987,275	
Dept: 895.000 PUBLIC RELATIONS					
702.000 Salaries	15,418	16,000	14,840	15,000	
715.000 Social Security Taxes	1,146	1,225	1,101	1,225	
880.000 Community Promotions	28,523	30,000	31,213	30,000	35
940.000 Equipment Rental	1,761	2,500	2,269	2,500	
Total PUBLIC RELATIONS	46,848	49,725	49,423	48,725	
Dept: 966.000 TRANSFERS OUT					
995.203 Transfer Out - Local Street Fund- 203	0	0	0	0	36
995.241 Transfer Out - FCJPC Fund- 241	0	0	0	0	27
995.490 Transfer Out - Capital Projects Fund- 490	145,000	63,000	63,000	0	37
995.590 Transfer Out - Sewer Fund- 590	0	0	0	0	
Total TRANSFERS OUT	145,000	63,000	63,000	0	
TOTAL EXPENDITURES	5,261,695	5,362,870	5,279,060	5,209,570	-2.9%
GENERAL FUND INCREASE	-10,944	77,990	220,728	0	

Fund Balance at Year End - 581,920 802,648 15.4%

7 413,407 588,418

CITY OF FREMONT

Fund: 202 MAJOR STREET FUND	23/24	----- 24/25 -----	25/26	Foot-
	Year	Amended	Year	notes
REVENUES	Actual	Budget	Actual	Approved
540.000 State Grants - Small Urban	0	0	0	385,000 38
546.002 Reimbursements - M-82 Trunkline	152,554	166,515	168,315	65,000 39
569.000 State Shared Gas & Weight Taxes	524,723	540,000	549,203	545,000 40
653.001 Sale of Crushed Concrete	14,877	5,000	8,210	5,000 41
665.000 Interest Earnings	22,484	21,000	23,866	15,000
676.000 Reimbursements	2,124	0	5,809	0
699.028 Transfer from Fund Balance	0	0	0	156,100
TOTAL REVENUES	716,762	732,515	755,403	1,171,100

EXPENDITURES

Dept: 451.000 CONSTRUCTION (Streets/Storms)

801.000 Professional & Contractual Services	0	0	0	0	
801.014 Street Resurfacing Projects	146,300	200,000	200,000	760,000	42

Total CONSTRUCTION (Streets/Storms) 146,300 200,000 200,000 760,000

Dept: 463.000 ROUTINE MAINT. (Streets/Storms)

702.000 Salaries	20,819	22,000	15,814	22,000
715.000 Social Security	1,551	1,700	1,171	1,700
775.000 Repair & Maintenance Supplies	1,675	5,000	1,596	5,000
801.000 Professional & Contractual Services	8,124	13,000	12,799	10,000
940.000 Equipment Rental	15,977	22,000	17,642	18,000

Total ROUTINE MAINT. (Streets/Storms) 48,146 63,700 49,022 56,700

Dept: 474.000 TRAFFIC SERVICES

702.000 Salaries	3,653	5,650	5,769	5,000
715.000 Social Security	271	310	421	500
775.000 Repair & Maintenance Supplies	11,856	9,000	10,842	10,000
940.000 Equipment Rental	418	1,300	1,277	1,000

Total TRAFFIC SERVICES 16,198 16,260 18,309 16,500

Dept: 478.000 SNOW & ICE CONTROL

702.000 Salaries	2,344	4,000	4,256	4,500
715.000 Social Security	173	305	313	400
775.000 Repair & Maintenance Supplies	6,000	6,000	6,000	6,000
940.000 Equipment Rental	8,631	11,400	11,377	12,000

Total SNOW & ICE CONTROL 17,148 21,705 21,946 22,900

Dept: 486.000 M-82 TRUNKLINE MAINTENANCE

702.000 Salaries	5,562	12,000	8,651	12,000
715.000 Social Security	414	1,000	639	1,000
740.000 Supplies & Materials	1,125	500	0	500
775.000 Repair & Maintenance Supplies	15,048	27,000	33,104	14,000
930.000 Repair & Maintenance	1,125	108,000	106,845	8,000
940.000 Equipment Rental	18,235	17,500	15,547	17,500
966.000 State Trunkline Overhead	0	12,000	0	12,000

Total M-82 TRUNKLINE MAINT. 41,509 178,000 164,786 65,000

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CITY OF FREMONT

Fund: 202 MAJOR STREET FUND	23/24 Year Actual	----- 24/25 ----- Amended Budget	----- Year Actual	25/26 Fiscal Yr Approved	Foot- notes
EXPENDITURES (Cont.)					
Dept: 966.000 TRANSFERS OUT					
995.203 Transfer Out - Local Street Fund- 203	200,000	250,000	250,000	250,000	43
Total TRANSFERS OUT	200,000	250,000	250,000	250,000	
TOTAL EXPENDITURES	469,301	729,665	704,063	1,171,100	
MAJOR ST. FUND (Decrease)/Increase	247,461	2,850	51,340	0	
Fund Balance at Year End -	925,904		977,244		

CITY OF FREMONT

Fund: 203 LOCAL STREET FUND		23/24	----- 24/25 -----	25/26	Foot- notes
REVENUES		Year Actual	Amended Budget	Year Actual	
				Fiscal Yr Approved	
546.003 Local Road Disbursement		31,997	32,000	33,795	34,000
546.004 State METRO Act ROW Fees		21,938	21,000	24,008	22,000 44
569.000 State Shared Gas & Weight Taxes		180,451	185,000	189,009	190,000 40
665.000 Interest Earnings		4,254	3,000	4,516	3,000
699.101 Transfer from General Fund- 101		0	0	0	0 36
699.202 Transfer from Major Street Fund- 202		200,000	250,000	250,000	250,000 43
699.248 Transfer from DDA Fund- 248		400,000	0	0	0 36
699.028 Transfer from Fund Balance		0	201,693	259,507	286,340
TOTAL REVENUES		838,640	692,693	760,835	785,340
EXPENDITURES					
Dept: 451.000 CONSTRUCTION					
801.007 Michigan Street Extension (Weaver-Division)		2,706	300,000	387,355	500,000 45
801.014 Street Resurfacing Projects		239,480	295,000	287,427	195,000 47
Total ROUTINE MAINT. (Streets/Storms)		242,186	595,000	674,782	695,000
Dept: 463.000 ROUTINE MAINT. (Streets/Storms)					
702.000 Salaries		26,670	27,000	21,499	27,000
715.000 Social Security		1,987	2,065	1,591	2,065
775.000 Repair & Maintenance Supplies		2,647	1,000	179	1,000
801.000 Professional & Contractual Services		12,479	15,000	11,541	12,000
940.000 Equipment Rental		20,289	25,000	24,537	21,000
Total ROUTINE MAINT. (Streets/Storms)		64,072	70,065	59,347	63,065
Dept: 474.000 TRAFFIC SERVICES					
702.000 Salaries		769	1,000	412	1,000
715.000 Social Security		57	75	31	75
775.000 Repair & Maintenance Supplies		1,684	3,203	3,048	200
940.000 Equipment Rental		1,796	500	355	2,000
Total TRAFFIC SERVICES		4,306	4,778	3,846	3,275
Dept: 478.000 SNOW & ICE CONTROL					
702.000 Salaries		3,458	6,050	6,047	6,500
715.000 Social Security		257	400	445	500
775.000 Repair & Maintenance Supplies		3,000	3,000	3,000	3,000
940.000 Equipment Rental		8,434	13,400	13,368	14,000
Total SNOW & ICE CONTROL		15,149	22,850	22,860	24,000
TOTAL EXPENDITURES		325,713	692,693	760,835	785,340
LOCAL ST. FUND (Decrease)/Increase		512,927	0	0	0
Fund Balance at Year End -		1,049,032		1,176,878	

CITY OF FREMONT

Fund: 248 DDA FUND					Foot- notes
REVENUES	23/24 Year Actual	----- 24/25 ----- Amended Budget	Year Actual	25/26 Fiscal Yr Approved	
402.000 Current Property Taxes (TIF Captures)	615,289	215,125	215,125	309,550	50
665.000 Interest Earnings	4,771	5,000	4,805	3,000	
675.000 Contributions from Private Sources	18,000	17,000	0	14,000	51
676.000 Reimbursements	0	0	0	0	
699.028 Transfer from Fund Balance	4,308	22,117	21,364	70,000	
699.805 Transfer from Improvement Fund (Spec Assess)	25,880	26,213	26,213	26,680	52
TOTAL REVENUES	668,248	285,455	267,507	423,230	
EXPENDITURES					
Dept: 000.000 NO DEPARTMENT					
702.000 Salaries	34,023	36,750	35,294	37,500	
715.000 Social Security	2,541	2,850	2,627	2,870	
740.000 Supplies & Materials	59	250	94	250	
801.000 Professional & Contractual Services	65,023	60,000	57,825	187,000	53
970.000 Capital Outlay	0	0	0	0	
Total NO DEPARTMENT	101,646	99,850	95,840	227,620	
Dept: 446.000 DDA DISTRICT MAINTENANCE					
702.000 Salaries	51,450	58,000	58,093	60,000	
715.000 Social Security	3,843	4,285	4,326	4,590	
740.000 Supplies & Materials	16,738	21,000	18,943	21,500	54
920.000 Utilities	24,588	26,000	25,009	27,500	
930.000 Repair & Maintenance	9,268	8,000	7,388	10,000	55
940.000 Equipment Rental	26,071	31,000	27,275	32,000	
Total DDA DISTRICT MAINTENANCE	131,958	148,285	141,034	155,590	
Dept: 520.000 DT PARKING SYSTEM MAINT.					
702.000 Salaries	9,959	11,000	10,530	12,000	52
715.000 Social Security	746	920	780	920	
920.000 Utilities	6,855	8,000	6,784	8,500	
930.000 Repair & Maintenance	510	1,000	973	1,000	
940.000 Equipment Rental	13,336	13,000	8,223	14,000	
941.000 Lease-Land Rental (Post Office Alley Parking)	3,238	3,400	3,342	3,600	
Total DT PARKING SYSTEM MAINT.	34,644	37,320	30,632	40,020	
995.203 Transfer Out - Local Street Fund	400,000	0	0	0	50
Total TRANSFERS OUT	400,000	0	0	0	
TOTAL EXPENDITURES	668,248	285,455	267,506	423,230	
DDA FUND (Decrease)/Increase	0	0	1	0	
Fund Balance at Year End -			75,000		

CITY OF FREMONT

Fund: 298 LDFA FUND	23/24 Year Actual	24/25 Amended Budget	25/26 Fiscal Yr Approved	Foot- notes
REVENUES				
REVENUES				
402.000 Current Property Taxes (TIF Captures)	0	0	0	57
665.000 Interest Earnings	150	100	135	0
699.028 Transfer from Fund Balance	0	4,935	4,935	58
TOTAL REVENUES	150	5,035	5,070	0
EXPENDITURES				
Dept: 000.000 NO DEPARTMENT				
740.000 Supplies & Materials	0	0	0	0
801.000 Professional & Contractual Services	0	0	0	0
Total NO DEPARTMENT	0	0	0	0
Dept: 966.000 TRANSFER OUT				
995.101 Transfers Out - General Fund- 101	0	5,070	5,070	0
995.389 Transfers Out - Bond Debt Fund- 389	0	0	0	0
Total TRANSFER OUT	0	5,070	5,070	0
TOTAL EXPENDITURES	0	5,070	5,070	0
LDFA FUND (Decrease)/Increase	150	-35	0	0
Fund Balance at Year End -	4,935		0	

Fund: 389 CAPITAL IMPROVEMENTS BOND DEBT RETIREMENT FUND	23/24 Year Actual	24/25 Amended Budget	25/26 Fiscal Yr Approved	Foot- notes
REVENUES				
REVENUES				
665.000 Interest Earnings	0	0	0	0
699.248 From DDA Fund- 248	0	0	0	0
699.298 From LDFA Fund- 298	0	0	0	0
TOTAL REVENUES	0	0	0	0
EXPENDITURES				
991.000 Bond Redemption	0	0	0	0
993.000 Interest on Bonds	0	0	0	0
994.000 Paying Agent Fees	0	0	0	0
995.101 Transfer to General Fd	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0
CAPITAL IMPROVEMENTS BOND DEBT RETIREMENT FUND (Decrease)/Increase	0	0	0	0
Fund Balance at Year End -	9,940		0	

CITY OF FREMONT

Fund: 490 CAPITAL PROJECTS FUND					
	23/24 Year Actual	----- 24/25 ----- Amended Budget	Year Actual	25/26 Fiscal Yr Approved	Foot- notes
REVENUES					
546.001 State/Federal Grants	0	0	0	259,000	59
665.000 Interest Earnings	311	350	330	250	
675.000 Contributions from Private Sources	5,000	50,000	108,679	350,000	60
699.028 Transfer from Fund Balance	0	139,650	15,156	100,750	61
699.101 Transfer from General Fund- 101	145,000	210,000	63,000	0	37
699.248 Transfer from DDA Fund - 248	0	0	0	0	
TOTAL REVENUES	150,311	400,000	187,165	710,000	
EXPENDITURES					
Dept: 451.001 STREET CONSTRUCTION PROJECTS					
801.000 Professional & Contractual Serv-Entryway Signs	0	0	0	0	
Total STREET CONSTRUCTION	0	0	0	0	
Dept: 520.000 DOWNTOWN ENHANCEMENTS					
970.000 Capital Projects - DT Art Projects	0	0	0	0	
970.004 DDA District Economic Enhancement Projects	0	0	0	0	
Total DOWNTOWN ENHANCEMENTS	0	0	0	0	
Dept: 595.000 AIRPORT					
801.000 Prof Serv - Taxiway/Hangar Access/Airpark	0	0	0	0	
930.000 Repairs - T-Hangar roof/painting/electrical	4,794	20,000	2,427	5,000	37
Total AIRPORT	4,794	20,000	2,427	5,000	
Dept: 751.000 PARKS & RECREATION					
702.000 Salaries	0	0	309	0	
970.000 Capital Outlay	0	380,000	184,429	705,000	62
Total PARKS & RECREATION	0	380,000	184,738	705,000	
TOTAL EXPENDITURES	4,794	400,000	187,165	710,000	
CAPITAL PROJECTS FUND (Decrease)/Increase	145,517	0	0	0	
Fund Balance at Year End -	160,822		145,666		

CITY OF FREMONT

Fund: 590 SEWER FUND					
	23/24	----- 24/25 -----		25/26	Foot-
REVENUES	Year	Amended	Year	Fiscal Yr	notes
	Actual	Budget	Actual	Approved	
628.000 Sewer Use Charges	754,674	1,040,000	1,058,422	1,050,000	64
628.001 Sewer Use -Twp. Fremont Lake District	37,272	59,400	52,401	50,000	
653.000 Miscellaneous & Tap In Fees	1,500	3,000	1,500	3,000	
665.000 Interest Earnings	219,684	250,000	243,461	100,000	
667.005 Land Rental @ WW Plant	6,016	6,000	3,375	6,000	
697.000 Premium on Bond Sale	117,624	0	0	0	
699.036 Transfer from Retained Earnings	0	211,000	85,862	336,560	
699.101 Transfer from Bond Fund Account	3,151,100	1,812,645	3,005,115	0	
TOTAL REVENUES	4,287,870	3,382,045	4,450,136	1,545,560	
EXPENDITURES					
Dept: 558.000 REPLACEMENTS (Mains/Major Repairs)					
801.000 Professional Services	0	0	0	35,000	65
Total REPLACEMENTS (Mains/Major Repairs)	0	0	0	35,000	
Dept: 559.000 IMPROVEMENTS (New Mains)					
970.000 Capital - Wastewater Expansion/Upgrades	3,151,100	2,000,000	3,005,115	0	66
970.024 Capital Improvement - Michigan St Extension	0	200,000	254,300	200,000	67
Total IMPROVEMENTS (New Mains)	3,151,100	2,200,000	3,259,415	200,000	
Dept: 561.000 ENGINEERING & SUPERVISION					
702.000 Salaries	64,397	78,000	80,193	75,000	
715.000 Social Security	4,779	6,000	5,641	5,740	
740.000 Supplies & Materials	861	1,000	0	1,000	
801.000 Professional & Contractual Services	3,991	4,000	4,185	4,000	
860.000 Transportation & Organizational Dues	0	100	117	100	
955.000 Miscellaneous (Includes Training)	161	1,000	971	1,000	
Total ENGINEERING & SUPERVISION	74,189	90,100	91,107	86,840	
Dept: 562.000 SEWAGE TREATMENT					
702.000 Salaries	83,019	66,000	64,242	68,000	
715.000 Social Security	7,509	4,800	4,756	5,200	
740.000 Supplies & Materials	1,073	1,200	584	1,200	
801.000 Professional & Contractual Services	24,924	30,000	20,656	25,000	
920.000 Utilities	14,230	16,500	14,944	17,000	
930.000 Repair & Maintenance	2,667	5,000	1,197	2,500	
940.000 Equipment Rental	2,358	0	0	3,000	
Total SEWAGE TREATMENT	135,780	123,500	106,379	121,900	

CITY OF FREMONT

Fund: 590 SEWER FUND		23/24	----- 24/25 -----	25/26	Foot- notes
EXPENDITURES (Cont.)		Year Actual	Amended Budget	Year Actual	
Dept: 563.000 SEWAGE COLLECTION SYSTEM					
702.000 Salaries	11,368	11,000	8,479	10,000	
715.000 Social Security	843	825	623	765	
801.000 Professional & Contractual Services	1,500	2,000	1,850	2,000	
920.000 Utilities	4,668	6,000	4,940	5,500	
930.000 Repair & Maintenance	747	2,000	32,308	2,000	
940.000 Equipment Rental	1,450	6,500	7,075	5,000	
Total SEWAGE COLLECTION SYSTEM	20,576	28,325	55,275	25,265	
Dept: 564.000 ACCOUNTING & METER READING					
702.000 Salaries	84,028	88,000	86,907	90,000	
715.000 Social Security	6,220	6,800	6,384	6,885	
726.000 Office Supplies	326	0	0	0	
Total SEWAGE COLLECTION SYSTEM	90,574	94,800	93,291	96,885	
Dept: 565.000 SEWAGE PUMPING STATION					
702.000 Salaries	11,101	10,000	8,773	12,000	
715.000 Social Security	829	1,150	649	920	
740.000 Supplies & Materials	48	250	183	250	
920.000 Utilities	17,498	18,000	17,799	19,000	
930.000 Repair & Maintenance	14,805	3,000	2,522	12,000	68
940.000 Equipment Rental	2,663	5,000	0	5,000	
968.000 Depreciation	197,382	196,000	200,000	225,000	
Total SEWAGE PUMPING STATION	244,326	233,400	229,926	274,170	
Dept: 850.000 SPECIAL ITEMS (SS, INS & RET)					
716.000 Health & Accident Insurance	48,878	50,000	50,111	54,000	
718.000 Retirement Costs	110,063	94,000	100,464	90,000	31
719.000 Worker's Compensation Insurance	2,602	3,000	1,700	2,500	
832.000 General Liability Insurance	13,000	13,000	13,000	13,000	
Total SPECIAL ITEMS (SS, INS & RET)	174,543	160,000	165,275	159,500	
Dept: 905.000 DEBT SERVICE					
991.000 Bond Redemption (Wastewater Lagoon Expans.)	0	195,000	195,000	195,000	
992.000 Interest on Bonds	188,232	255,920	253,968	250,000	
993.000 Paying Agent Fees	183,881	1,000	500	1,000	
Total BOND DEBT SERVICE	372,113	451,920	449,468	446,000	
Dept: 966.000 TRANSFERS OUT					
995.591 Transfer Out - Water Fund- 591	0	0	0	100,000	69
Total TRANSFERS OUT	0	0	0	100,000	
TOTAL EXPENDITURES	4,263,201	3,382,045	4,450,136	1,545,560	
SEWER FUND (Decrease)/Increase	24,669	0	0	0	
Unrestricted Fund Equity at Year End -		\$1,081,736	\$995,874		

CITY OF FREMONT

Fund: 591 WATER FUND		23/24	----- 24/25 -----		25/26	Foot- notes
REVENUES		Year Actual	Amended Budget	Year Actual	Fiscal Yr Approved	
647.000 Sale of Water		727,794	760,000	746,069	750,000	70
647.001 Sale of Water Meters		2,787	5,000	6,596	5,000	
647.002 Water Main Tapping Fees		1,500	3,000	1,500	3,000	
653.000 Miscellaneous		0	100	811	100	
665.000 Interest Earnings		38,809	36,000	41,195	35,000	
676.000 Reimbursements		0	0	0	0	69
699.028 Transfer from Retained Earnings		64,919	418,850	432,546	299,640	
699.590 Transfer from Sewer Fund		0	0	0	100,000	
TOTAL REVENUES		835,809	1,222,950	1,228,717	1,192,740	
EXPENDITURES						
Dept: 558.000 REPLACEMENTS (Mains/major repairs)						
801.000 Professional Services		0	150,000	132,377	75,000	71
801.000 Prof Serv - Paint Water Towers		0	0	0	0	
Total REPLACEMENTS (Mains/major repairs)		0	150,000	132,377	75,000	
Dept: 559.000 IMPROVEMENTS (New Mains)						
702.000 Salaries		1,680	1,500	220	1,500	72
715.000 Social Security		1,545	1,200	17	100	
940.000 Equipment Rental		50	0	0	0	
970.024 Capital Improvement - Michigan St Extension		0	100,000	123,194	100,000	
Total IMPROVEMENTS (New Mains)		3,275	102,700	123,431	101,600	
Dept: 566.000 ENGINEERING & SUPERVISION						
702.000 Salaries		64,397	78,000	80,192	75,000	73
715.000 Social Security		4,779	5,550	5,641	5,740	
740.000 Supplies & Materials		0	100	0	100	
801.000 Professional & Contractual Services		2,935	2,000	787	27,000	
860.000 Transportation & Organizational Dues		412	1,000	999	1,000	
955.000 Miscellaneous (Includes Training)		95	750	95	500	
Total ENGIN. & SUPER. WATER FUND		72,618	87,400	87,714	109,340	

CITY OF FREMONT

Fund: 591 WATER FUND		23/24	----- 24/25 -----	25/26	Foot- notes
EXPENDITURES (Cont.)		Year Actual	Amended Budget	Year Actual	
				Fiscal Yr Approved	
Dept: 571.000 WELLS, PUMPING & TREATMENT					
702.000 Salaries	70,155	71,000	71,337	82,000	74
715.000 Social Security	3,370	6,000	5,301	6,300	
740.000 Supplies & Materials	27,945	30,000	33,792	32,000	
775.000 Repair & Maintenance Supplies	0	1,000	0	0	
801.000 Professional & Contractual Services	8,429	10,000	8,789	35,000	
920.000 Utilities	93,111	92,000	90,825	93,000	
930.000 Repair & Maintenance	2,878	15,000	13,385	20,000	
940.000 Equipment Rental	10,759	15,000	14,517	15,000	
955.000 Miscellaneous (Includes Training)	2,360	2,500	1,126	2,500	
Total WELLS, PUMPING & TREATMENT	219,007	242,500	239,072	285,800	
Dept: 572.000 TRANSMISSION & DISTRIBUTION					
702.000 Salaries	51,077	56,000	56,042	55,000	75
715.000 Social Security	3,825	5,050	4,156	4,200	
740.000 Supplies & Materials	2,993	5,500	4,494	5,500	
801.000 Professional & Contractual Services	3,222	10,500	9,714	7,500	
920.000 Utilities	9,288	10,000	10,559	11,000	
930.000 Repair & Maintenance	7,590	25,000	24,620	40,000	
940.000 Equipment Rental	28,317	30,000	27,374	30,000	
968.000 Depreciation	178,886	180,000	180,000	180,000	
Total TRANSMISSION & DISTRIBUTION	285,198	322,050	316,959	333,200	
Dept: 573.000 ACCOUNTING & METER READING					
702.000 Salaries	91,695	120,000	132,770	115,000	
715.000 Social Security	6,795	8,800	9,739	8,800	
740.000 Supplies & Materials	3,880	10,000	5,766	4,000	
940.000 Equipment Rental	8,843	7,000	11,521	7,500	
Total ACCOUNTING & METER READING	111,213	145,800	159,796	135,300	
Dept: 850.000 SPECIAL ITEMS					
716.000 Health & Accident Insurance	44,210	54,000	50,379	49,000	31
718.000 Retirement Costs	84,186	100,000	103,789	85,000	
719.000 Worker's Compensation Insurance	2,602	3,000	1,700	3,000	
726.000 Office Supplies	0	2,000	0	2,000	
832.000 General Liability Insurance	13,500	13,500	13,500	13,500	
Total SPECIAL ITEMS	144,498	172,500	169,368	152,500	
TOTAL EXPENDITURES	835,809	1,222,950	1,228,717	1,192,740	
WATER FUND (Decrease)/Increase	0	0	0	0	
Unrestricted Fund Equity at Year End -	1,025,000		592,454		

CITY OF FREMONT

Fund: 661 EQUIPMENT & MOTOR POOL FUND					Foot- notes
REVENUES	23/24 Year Actual	----- 24/25 ----- Amended Budget	Year Actual	25/26 Fiscal Yr Approved	
646.000 Sale of Used Equipment	17,519	40,000	43,001	15,000	
653.000 Miscellaneous/Scrap Materials	0	100	1,000	100	
665.000 Interest Earnings	15,854	10,000	16,828	14,000	
667.004 Equipment Rentals from Other Funds	541,323	590,750	621,939	608,900	
676.000 Reimbursements	4,174	1,500	2,250	2,000	
699.028 Transfer from Fund Balance	0	10,940	0	0	
000.000 Record Additional Assets	343,537	315,000	312,397	250,000	76
TOTAL REVENUES	922,407	968,290	997,415	890,000	
EXPENDITURES					
702.000 Salaries	52,420	60,000	55,763	60,000	
715.000 Social Security	3,879	4,590	4,018	4,590	
751.000 Gasoline, Oil, Grease, etc.	83,256	101,000	95,876	90,000	
775.000 Repair & Maintenance Supplies	22,113	30,000	26,963	32,000	
801.000 Professional Services	0	200	0	200	
832.000 Liability Insurance	29,613	35,000	35,624	36,000	
920.000 Utilities	9,442	11,500	11,137	12,500	
930.000 Repair & Maintenance	43,107	50,000	43,772	50,000	
945.003 Lease Purchase (5-yr - Fire Pumper/Tanker)	71,203	70,000	0	71,203	77
968.000 Depreciation	282,253	275,000	275,000	275,000	
970.000 Capital Outlay-Equipment Purchases	205,198	330,000	312,397	250,000	76
970.018 Capital Outlay-Replace Fuel Farm System	67,136	0	0	0	78
993.000 Interest - Lease Purchase	938	1,000	9,425	1,000	
TOTAL EXPENDITURES	870,558	968,290	869,975	882,493	
EQUIPMENT/MOTOR POOL FUND (Decrease)/Increase	51,849	0	127,440	7,507	
Unrestricted Fund Balance at Year End -	514,717		642,157		

CITY OF FREMONT

Fund: 711 CEMETERY PERPETUAL CARE FUND REVENUES	23/24	----- 24/25 -----	25/26	Foot- notes
	Year Actual	Amended Budget	Year Actual	
643.000 Sale of Cemetery Lots (50%) (G.F. other 50%)	8,700	10,000	13,900	10,000
665.000 Interest Earnings	11,608	7,500	12,322	10,000
699.028 Transfer From Fund Balance	0	0	0	0
TOTAL REVENUES	20,308	17,500	26,222	20,000
EXPENDITURES				
995.101 Transfer Out - General Fund- 101	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0
CEMETERY PERPETUAL CARE FUND				
(Decrease)/Increase	20,308	17,500	26,222	20,000
Fund Balance at Year End -	394,544		420,766	

Fund: 805 SPECIAL ASSESSMENT CAPITAL PROJECT FUND (Local Improvements) REVENUES	23/24	----- 24/25 -----	25/26	Foot- notes
	Year Actual	Amended Budget	Year Actual	
454.000 Special Assessments Received Back	26,693	30,000	29,128	35,000
474.000 Interest on Special Assessments	3	200	0	200
665.000 Interest Earnings	10,880	7,500	11,549	9,500
699.028 Transfer from Fund Balance	0	0	0	0
TOTAL REVENUES	37,576	37,700	40,677	44,700
EXPENDITURES				
995.248 Transfer Out- DDA Fund- 248	25,880	25,870	26,213	26,680 52/79
TOTAL EXPENDITURES	25,880	25,870	26,213	26,680
SPECIAL ASSESSMENT CAPITAL PROJECT FUND				
(Decrease)/Increase	11,696	11,830	14,464	18,020
Available Fund Balance at Year End -	342,015		560,613	

BUDGET FOOTNOTES
FY 25/26 OPERATING / CAPITAL BUDGET

General Fund-101

<u>Item</u>	<u>Page</u>	
1	1	The City's total Ad Valorem Taxable Values increased this year by more than 5% again. The City's ad valorem tax revenue estimate of \$2,212,814 is net of reductions by tax captures from the DDA (\$185,000), PA425 (\$135,000), Brownfields (\$2,400) and the Gerber Renaissance Zone (\$162,675.) The City has maintained collection of 15 mills since 2016, although the City Charter does permit the City to levy up to 20 mills without an additional vote of the residents, which fortunately hasn't been necessary.
2	1	This line item accounts for property tax payments received from parcels transferring to the City's jurisdiction under the December 2004 "P.A. 425 Conditional Transfer Agreement" with Dayton & Sheridan Townships (<i>amended in 2017 to include additional properties to reflect the Joint Master Plan's "Future Utilities Extension Map"</i>). Parcels are not transferred to City jurisdiction until water/sewer utilities are hooked up to a property, and then all other City services are received. (<i>Footnote #34 for detail of township payout</i>)
3	1	The City received \$426,000 from the Federal American Recovery Plan Act (ARPA) to cover additional revenue declines and future infrastructure/equipment costs, with 50/50 distribution over two budget years. The City recognized (\$155,000) of the ARPA funds in the General Fund for reimbursement of funds for purchase of two police patrol vehicles (\$113,100) and replacement of a HVAC condenser (\$55,000) in the municipal building. Last year the City expended the remaining \$102,900 in ARPA funds to construct a splashpad in downtown Veterans Memorial Park and large equipment purchases. The City also received additional federal ARPA funds (\$32,000) for airport operations.
4	1	Splitting the Statutory portion of local government <u>Revenue Sharing</u> from the Constitutional became necessary when the Governor's EVIP (Economic Vitality Incentive Program) policies were adopted by the Legislature. It started out with an automatic elimination of 66% of the Statutory Revenue Sharing and implemented a set of state standards that local governments must comply with in order to receive the remaining 33% of the revenue. The State has estimated annual increases of up to 3-5% in Sales & Use Tax revenues. A <u>Local Stabilization Fund</u> was also established to coordinate replacement of the State's phase-out and elimination of personal property taxes. The City has been receiving its full formulated amount of lost personal property tax dollars since 2018 from the State Local Stabilization Fund, which decreases each year due to a graduated PP tax phase-out with no clear replacement in sight for the City's average \$300,000/yr tax revenue.
5	1	The City has been selling vacant undeveloped lots over the past few years to spur development of single- family housing units in town ("infilling"). Following construction of Apple Orchard Estates, the City estimates lot sales of \$100,000 for the fiscal year, with hopes of selling remaining available lots within the following year.
6	1	The federal treasury gradually increased interest rates a few years ago, so the City has been earning more on investments in recent fiscal years.

- 7 2 FY 24/25: The City received notice of its award of a \$150,000 FAFG grant to support the Weaver Avenue Housing Project's infrastructure costs (*may not be received till Fiscal Year 2025/26*); The City also received a \$50,000 MEDC grant to help support the Weaver Project's engineering costs.
- Annually, the City also receives an annual maintenance grant (est. \$21,000) from the William Branstrom Park Endowment Fund held at the Foundation as well. The Police Dept. has run a very successful "Shop with a Cop" children's program for over 10 years raising an average \$25,000/yr from the community.
- 8 2 The Fremont Police Department and Fremont Public Schools coordinated establishment of a School Resource Officer program for the public school system. The SRO is a FT City Police Officer contributing education and safety in the school system. The School received a 3-yr grant to fund the program, which reimburses the City 75% of annual costs to fund the position.
- 9 3 Salary splits: City Manager (50% of salary) (Also see Salary Distribution table in Appendix G.)
- 10 3 Salary splits: City Clerk (50%); Account Clerk II (15%); (Also see Salary Distribution table in Appendix G.)
- 11 3 Auditing services to cover general auditing & new GASB compliances (\$10,000 of \$14,000), Accounting Software maintenance (\$1,000), and other miscellaneous professional services (\$1,000.)
- 12 4 Salary splits: Treasurer (20% of salary); Account Clerk II (15%) (Also see Salary Distribution table in Appendix G.)
- 13 3 MTT-filings can take place any given year, which sometimes require the City to pay back taxes if a valuation reduction is ordered.
- 14 4 \$46,000 for contracted professional assessing services, \$2,500 for assessing software maintenance agreements, and \$2,830 for other miscellaneous fees.
- 15 4 \$2,500 for floor care; \$500 for Fire Alarm System maintenance/testing; \$1,500 for elevator maintenance, testing and annual permit; \$3,000 for two new computers; \$10,000 for annual computer network consulting & software upgrades; and \$5,500 for other miscellaneous annual professional services.
- 16 4 Includes HVAC System annual maintenance agreement (\$20,000); and (\$3,000) balance for other miscellaneous maintenance costs for the City Hall/Police/Fire Complex.
- FY 23/24: Includes HVAC System annual maintenance agreement (\$20,000); HVAC Condenser Unit Replacement (\$55,000); and (\$5,000) balance for other miscellaneous maintenance costs for the City Hall/Police/Fire Complex.
- 17 4 Attorney fees based on City Attorney retainer (\$15,000) and anticipated court attorney costs (\$10,000) related to labor negotiations & MI Tax Tribunals.
- 18 4 FY 25/26: Police Dept. Purchases & Annuals (\$13,800 + \$40,460 = **\$54,260**):
Purchases: Replace duty pistols/sights/holsters (\$13,800); Annuals: Taser system annual contract (\$7,027); Body Camera annual contract (\$13,082); MCT computer replacement (\$3,980); Ammo (\$2,300); Central Square Mobile Device (\$760); Body Armor (\$1,200); Axon cloud memory (\$660); and general operating supply purchases (\$11,450.)
- FY 24/25: Police Dept. Purchases & Annuals (\$77,070 + \$29,520 = **\$106,590**):

Purchases: Replace 12 -800 Mhz Radios (\$60,000); Rada/LIDAR (\$2,300); Rifle & Scope (1,450); Radar Sign (3,300); New BodyWornCam contract (\$10,020). Annuals: Taser system annual contract (\$10,040); Body Camera annual contract (\$4,250); MCT computer replacement (\$3,700); Ammo (\$2,000); Central Square Mobile Device (\$720); Body Armor (\$900); and general operating supply purchases (\$11,500.)

FY 23/24: Police Dept. Purchases & Annuals (\$20,650 + \$33,110 = \$54,000): Purchases: Replace uniforms (\$8,000); 2-H&K VP9's & 1-VP9S (\$2,250); Replace mobile unit 40 radio (\$4,400); Body armor carriers w/Pouches (\$2,800); replace AED pads/batteries (\$750); Lockers (\$1,000); 1-rifle & scope (\$1,450). Annuals: Taser system annual contract (\$10,040); Body Camera annual contract (\$4,250); MCT computer replacement (\$3,700); Ammo (\$2,000); Central Square Mobile Device (\$720); Body Armor (\$900); and general operating supply purchases (\$11,500.)

19 4 The Police Department coordinates the "Shop with a Cop" program annually (\$20-25,000) and participates in various other community programs (\$2,000.)

20 4 Annual transfer to Equipment (Motor Pool) Fund to cover purchase of a police patrol vehicle and upfit it with law enforcement equipment (\$65,000); and cover vehicle repairs and fuel (\$25,000) for all 5-patrol cars throughout year.

21 4 Account 801.000: The Police Department plans to pursue an "Accreditation Certification" through the State of Michigan and the first year will cost an estimated \$29,000, with an estimated \$7,000/annual thereafter.

955.000: The Police Department training appropriation includes \$4,400 for Chief's Master's program and \$5,000 for other annual departmental training & programming for officers.

22 5 FY 25/26: The Department plans to replace their battery-operated combination rescue tool (\$17,000); replace remaining longer hoses (\$15,000); and the line item also includes annual general operating supplies (\$20,000)

FY 24/25: The Department replaced the rescue equipment for tree rescues, confined spaces and high angle rescues (\$12,000); replace fire hoses on the main engines (\$10,000); and this line item also includes annual general operating supplies (\$18,000)

FY 23/24: The Department replaced 11 sets of turnout gear (\$22,000), 13 helmets (\$3,900) and Rescue cribbing and chocks (\$3,800); and the line item also includes annual general operating supplies (\$15,000)

23 5 The City purchases property for community/economic development purposes and reclaimed 2 vacant properties in FY 23/24 recently because of developments not taking place as agreed. Resale of both lots has already taken place to accommodate 2 new housing developments (Hillcrest & Stone)

24 5 FY 23/24: the City implemented an ADA pushbutton system for the Municipal Building's north entrance (\$20,000.)

25 5 The City renewed its residential curbside refuse collection & disposal for a 5/yr period with Republic Services to expire 3/31/30. The existing contract contains allowance for annual CPI inflationary adjustments to cart rates.

The City renewed its contract with American Classic Dumpster Services (originally Cart-Right, LLC) for the curbside pickup of residential recyclable materials to expire 3/31/30 as well.

The City also coordinates commercial refuse/dumpster pickup in the 4-block downtown area, which is collected through the quarterly utility billing program. The City contracted with Republic at a negotiated rate, of which has been estimated at \$12,000 per year, reducing downtown business's refuse costs, streamlining the refuse program with same day pickup and reduced the amount of dumpsters in the downtown to increase available parking spaces.

This line item also includes the City's contract for a 20-yard roll-off dumpster to handle City Hall's operational needs (\$6,000.)

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| 26 | 6 | Represents annual Airport Manager's contract and refuse services at airport. Last year the City covered engineering fees for the lighting replacement project to be reimbursed this year, whereas FAA grant funding was delayed. |
| 27 | 6 | Planning & Zoning services are handled by the Community Development & Planning/Zoning Officer. The salary shown reflects 35% of Planning/Zoning position, whereas 25% of the position is charged to General Fund Community Development and 40% to the DDA Operating Fund. |

This line item also reflects the changes that were necessary for the establishment of the Fremont Community Joint Planning Commission FCJPC created by the City of Fremont, Sheridan Charter Township and Dayton Township in 2013. When necessary, a pro-rata contribution from the City and Townships for the FCJPC budget are transferred to the FCJPC Fund 241, which the City maintains on behalf of the participating jurisdictions. Budget transfers are not necessary every year because of a leftover fund balance.

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| 28 | 6 | The City established a Building Permitting/Inspection Program in 2018 with North Country Inspection Services, following termination of its contractual arrangement with the County. The City distributes 100% of collected permits. |
| 29 | 7 | The City introduced an employee health insurance opt-out program in 2007, whereas the City saves approximately 60% of premium costs by sharing the remaining 40% with employees who opt-out. With six employees currently participating, the City saves an estimated \$75,000 annually. |
| 30 | 7 | State of Michigan Public Act 52 requires municipal employees to financially participate in health care insurance premium costs. The Council adopted the "Hardcap" option in line with the State's annually adjusted family/double/single rates, which is just under the hard-fast 80/20 option. |

Under the "Hardcap" plan employees are paying approximately 16-20% of the monthly premiums with Priority Health. The Affordable Care Act (ACA) plan is a more affordable plan, but with higher deductibles. Delta Dental insurance premiums have remained constant over the past few years.

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| 31 | 7 | The employee's retirement system (MERS) has undergone some funding policy changes that require participating municipalities to more aggressively reduce their unfunded liability %'s, with a goal of being fully funded by 2040. Following the 2009 market crash the City's funding levels fell 25% to 50%. Struggling for ten years to raise it under normal contribution formulas, the City was forced to adopt a Plan in 2020 to make an additional contribution of \$300,000/yr for 10 years, hoping funding levels will increase to at least 80%. |
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Also, the City closed all Defined Benefit divisions with MERS and established a Defined Contribution division for all new hires after 7/1/2016. The new DC initially contributes 7% for all full-time employees and matches up to an additional 4%, permitting employees to maximize annual investments

- up to 15% in their MERS DC account for future retirement.
- 32 7 The City will contract for professional services to coordinate a search process to fill the upcoming vacancy of the city manager's position following retirement of the current city manager in August 2026. The estimated \$20,000 will most likely be split between two fiscal years because of the timing.
- 33 7 This line item only includes costs attributive to administrative operations with regard to municipal liability insurance rates through the MML Liability and Property Pool. Rates have typically increased at only the rate of inflation in recent years, a result of the City's preventative maintenance of facilities.
- 34 7 Transfer out to townships the 4 mills of shared property tax revenues collected on parcels located with the P.A. 425 Agreement areas within Dayton & Sheridan Townships. Per the Agreement, the 4 mills of tax sharing are limited to 20 years from the time a parcel transfers to the City's jurisdiction. (See Appendix P for a map of the 425 Agreement Parcels and Appendix Q for a summary of the parcel values and tax receipts for the 425 Agreement.)
- 35 7 Community Promotions entail a variety of items: City Beat Newsletters (\$15,000); Employee Recognition Picnic (\$1,500); Mayor's Exchange (\$1,000); Hike & Bike Program (\$1,500); Yahaba Program administration (\$3,000); and other misc. items (\$6,000.)
- 36 7/10 The General Fund must contribute 50% of costs for Local Street construction projects. For FY 23/24 the City's General Fd contributed its portion through DDA TIF capture (\$400,000) which was reflected by a decrease in city tax revenue. Fortunately, the City's General Fd only had to cover approximately \$240,000 of the \$400,000 the DDA captured.
- 37 7/12 FY 24/25: Transfer funds for construction of new "Splashpad" in Veterans Memorial Park over the northeast playground area along Mechanic Avenue.
FY 23/24: Transfer funds for t-hangar repairs at Fremont Municipal Airport and development of splashpad in downtown Veterans Memorial Park on the northern swing-set area.

Major Street Fund-202

- 38 8 The City has finally requalified for the State of Michigan's "Small Urban" funding program, following the City's increased population. The City will receive approximately \$385,000 every other year to help fund improvements on Major Streets in town and major connecting routes in to town other than M-82.
- 39 8 MDOT reimburses the City to cover annual maintenance costs on the state trunkline (M-82) and has covered additional major repair items like gutter, curbing and underdrain projects in other years.
- 40 8/10 The State has estimated minor increases in Motor Fuel Tax (MFT) funds available for the P.A. 51 funding formula distributed between MDOT, county road commissions and cities & villages.
- 41 8 The City has annually crushed concrete and sold the resulting aggregate to local contractors and residents but was notified by MDEQ that the City's existing stockpile site was no longer permissible for this process because of its proximity to Darling Creek. Crushed concrete sales have paid for itself in past years, allowing the City to keep enough product for city-street projects, keeping our

raw material costs low on projects. The City has not purchased gravel for street projects since we began crushing operations in 1994 and plans to maintain the remaining product for City purposes until it is gone.

42 8 FY 25/26: Street milling/resurfacing of:

Weaver Ave (Hemlock – 44 th)	Hemlock St (Weaver – Valley)
Sullivan Ave (Maple – Sheridan)	Oak St (Gerber – Reunion)
Gerber Ave (Main – Cedar)	Connie Ave (Main – Lake Dr)

FY 24/25: Street milling/resurfacing of Division Ave (Sheridan to the new Michigan Street extension)

FY 23/24: Street milling/resurfacing of W. Elm Street (Weaver- Stewart)

43 9 Transfer approx. 50% (\$250,000) of P.A. 51 Major Street revenues to the Local Street Fund-203 for much-needed local road projects. Under the Act 51 funding distribution formula, Local Streets receive significantly less per road mile than do Major Streets. Yet, the City has significantly more Local Streets (17.6 miles) than we do Major Streets (12 miles.)

Local Street Fund- 203

44 10 State METRO Act right-of-way (ROW) rental fees for telecommunication companies, such as AT&T (formerly SBC.) These funds are at-risk due to the hotly debated issue with local CATV franchising & private use of locally owned ROW's at both the Federal & State governmental levels.

45 10 Construction of a new street extension of Michigan Street, from Weaver to Division Avenue, and Orchard Circle to accommodate street access for the 15-unit single-family housing development on the vacant 7-acre lot purchased from Gerber Products.

46 10 Intentionally left blank.

47 10 FY 25/26: Street milling/resurfacing of:

Elm St (Darling – Decker)	Dayton St (Weaver – Gerber entrance)
Maple St (Weaver – Sullivan)	Southwoods (Main – Oak)
Gibson Ave (State – Main)	Mechanic Ave (Woodrow – Apple)

FY 24/25: Street milling/resurfacing of Sheridan St (Gerber-Weaver); Weaver Ave (Main-Pine); Leo & Allen St (Connie eastward to end); Rex & Jerette (Westwood westward to end); Reunion/Cottage Grove (Lakeview westward thru all of Fremont Lake Park)

FY 23/24: Street milling/resurfacing of Branstrom Dr (\$70,000); Maple St (Stewart-East (\$40,000); and miscellaneous 1-block sections (\$20,000.)

48-49 Intentionally left blank

Downtown Development Authority (DDA)
Operating Fund-248

50 11 The City and DDA are constructing the Michigan Street extension for a new housing development off Weaver Avenue, whereas the development property falls within the DDA's TIF capture district. Funds for the project were captured FY 23/24, but the project was delayed and did not start construction until early 2025.

- FY 25/26: This line item (\$309,550) includes the DDA's TIF captures for:
- Paying most of the DDA District Maintenance Dept. costs (\$112,710);
 - DDA's 50% matching grants for downtown Façade renovations (\$25,000);
 - Cover the public-benefit (1/3 or \$13,340) of the overall annual cost of \$40,020 for downtown parking maintenance. The remaining private benefit (2/3's or \$26,680) will be special assessed to the property owners within the revised DT Parking Assessment District (see Footnote #52);
 - Cover cost to replace the concrete in the Northeast Downtown Parking Alley (\$125,000); Downtown wireless speaker system (\$10,000); Professional services for Development Plan Update (\$7,000); and marketing plan collaboration with Chamber (\$15,000); & misc. (\$1,500)
- 51 11 Represents an annual grant of \$14,000 to be requested from the Fremont Downtown Beautification Fund endowment at the FADF for DDA maintenance. The DPW crew has assumed additional operation and maintenance, including an extensive banner program, more parking, landscaping & irrigation, flowers, etc. The remaining maintenance costs will be covered by additional TIF capture of levies from the City, Newaygo County and the Fremont Area District Library within the DDA District.
- Last year's request also included a \$3,000 FADF grant facilitated by the NC Tourism Council for implementation of new information Kiosk in Downtown.
- 52 11/19 Special assessments are being levied within the re-established Downtown Parking Maintenance District. Total maintenance budget for FY 25/26 is \$40,020. Based on the previous DT Parking S.A. program, 2/3's of the cost (\$26,680) will be assessable annually to private property owners within a defined S.A. district and 1/3 of the cost (\$13,340) will be covered by taxes captured from the City, FCRA, Newaygo County & District Library by DDA.
- 53 11 Reimbursement to businesses for the DDA's long running Downtown Building Façade Renovation Program (\$25,000) funded by TIF capture funds and the City's General Fund. The program entices building owners to participate in either replacing/ repairing /cleaning their banners/signs along with painting and cleaning the building front and back of their buildings, while receiving a 50% grant (up to \$7,500) reimbursement.
- This line also represents cost to replace the NE concrete alleyway (\$125,000), downtown wireless speaker system (\$10,000), Development Plan update (\$7,000), marketing plan (\$15,000), help fund The Right Place "Pitch North" annual entrepreneurial contest (\$1,000) and (\$500) match for the City's contribution to the NC Tourism Council.
- 54 11 Supply costs typically cover landscaping supplies, sprinklers and purchase of flowers throughout the entire DDA District, but predominantly in the Downtown area.
- 55 11 Miscellaneous repairs throughout the DDA District.
- 56 11 Intentionally left blank.

Local Development Finance Authority (LDFA)
Operating Fund-298

- 57 12 The LDFA's last project entailed tax revenue captures for debt payments on the 2006 Capital Improvement Bonds used to fund installation of Industrial Park entryway signs, landscaping, additional Town & Country Pathway, and wetland & wildlife habitat enhancements around Outlot A of the industrial park. Since there are no other projects planned for the industrial park, and the LDFA Redevelopment Plan will expire in 2026, the LDFA may cease to exist.
- 58 12 In prior year's, the LDFA accumulated a fund balance from the sale of lots in the Industrial Park and the City transferred funds to the General Fund to help with other economic development related construction projects in the community. The Fund Balance was transferred FY 2024/25.

Capital Projects Fund-490

- 59 13 The City was awarded an MDNR Trust Fund grant (\$259,000) to help fund construction of a new Branstrom Park Warming Lodge in 2020, but the project was delayed due to funding resources and increased inflationary costs.
- 60 13 FY 25/26: The City applied for a \$200,000 grant from the Foundation to fund the remaining 25% needed for the Warming Lodge project. The City also requested a draw from its Branstrom Park Endowment Fund (\$150,000) held at the Foundation. This would be a 25% reduction from the current \$580,000 account balance.
- FY 24/25: The City requested a \$50,000 draw from its Fremont Beautification Account with the Foundation to help fund the Splashpad constructed in 24/25. Donations were also received from local businesses to add water features and benches at the new Splashpad in Downtown Veterans Memorial Park.
- 61 13 Use of fund balance originally drawn from the City's General Fund to help fund the new Splashpad constructed and planned Branstrom Warming Lodge.
- 62 13 FY 25/26: The City plans to construct a new Warming Lodge in Branstrom Park (*Also see Footnote #59-60*)
- FY 24/25: The City constructed a new splashpad in Veterans Memorial Park (*Also see Footnote #37*)
- 63 13 Intentionally left blank.

Sanitary Sewer System Enterprise Fund-590

- 64 14 The City sold \$6.2 Million in bonds (2024) to fund expansion of the wastewater lagoon facility located in Sheridan Township, so sewer rates were dramatically increased to cover the 20-yr bond debt schedule. The expansion was necessary because of the City's storage system reaching capacity in recent winters. As part of the process the City coordinated a rate study comparing Fremont with west/central Michigan communities, from which the City discovered it had one of the lowest rates in the state. In previous years the City implemented moderate increases in sanitary sewer rates in 2011, 2017 and 2020.
- The City gives residents an opportunity to purchase & install a second water meter for any irrigation systems or outdoor water spigots, allowing them no charge for sewer on water applied to their lawns and not entering the sanitary sewer system. With many residents and businesses having installed irrigation meters, sewer billings are more accurate to use.

- 65 14 The City budgets every other year to “slip-line” sections of sanitary sewer main lines, whereas slip-lining coats the inner lining of sewer mains that have cracks in them and prolongs the usefulness of the lines up to an additional 20-30 years, a process much less expensive than replacement.
- 66 14 The City contracted for construction of a new 50-million-gallon wastewater lagoon and above ground irrigation system last year that was finished in June 2025. The City sold capital construction bonds to fund the project. The City’s wastewater lagoon system was reaching capacity, resulting in a planned expansion to accommodate community growth and future development of the Industrial Park. (*Also see footnote #64*)
- 67 14 The estimated cost to extend sanitary sewer mains to the new housing project along the new Michigan Street extension and new Orchard Circle street.
- 68 15 The City budgets for replacement of a lift station pump about every 2-3 years.
- 69 15 The Sewer Fd reimbursing the Water Fd for its portion of meter changeout costs.

Water System Enterprise Fund-591

- 70 16 In past years, the City has been able to fund street projects with General & Street Fund monies, whereas the Water Fund generally only paid for materials on various construction projects. The City has now changed its policy to have the Water & Sewer Funds pay for its share of projects that are initiated for the purpose of replacing main utility lines that are in disrepair. In recent years the City implemented moderate increases in water rates in 2011, 2017 & 2020, whereas 2011 was the first time in over 15 years. A new rate based on larger meter sizes was also implemented in 2011, since studies have shown that higher-end users create the most strain and demand on the system.
- 71 16 The City is replacing and upgrading its water meter reading system over a two-year period (\$150,000 x2 = \$300,000), plus an additional estimated \$60,000 toward additional new residential units.
- 72 16 The City installs new watermain in coordination with new street extensions and private developments and this year the City is planning to extend Michigan Street (\$200,000), from Weaver to Division Avenue, to be spread over two fiscal year budgets due to timing of the project.
- 73 16 The City contracts for a water system reliability study (\$25,000) every 5-yrs.
- 74 17 The City has scheduled for an updated Reliability Study for the water system.
- 75 17 Rehabilitation of one well every 2-3 years (\$30,000) is necessary and any other repairs that may become necessary (\$10,000.)

Equipment/Motor Pool Internal Service Fund-661

- 76 18 Motor Pool purchases will include (also see Appendix K):
- | | |
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| FY 25/26: Replace Dump Bed for Truck (#17) | \$ 20,000 |
| Replace Large Mower (#50) | 115,000 |
| Replace Pickup #2 w/plow -2012 | 50,000 |
| Replace Police Patrol Vehicle | 65,000 |
| FY 24/25: Replace Backhoe (#78) | \$ 115,000 |
| Replace Loader (#72) | 180,000 |

		FY 23/24: Replace Police patrol vehicle	\$ 60,000
		Replace Pickup (#8)	45,000
		Replace Hot Patcher	24,000
		Replace Cemetery mower	20,000
77	18	Final Annual payment due on Lease Purchase Agreement for Fire Vehicle.	
78	18	<u>FY 23/24</u> : Final phase for purchase of new above-ground fuel system at DPW facility and removal of the existing underground fuel tanks.	

Local Improvement Fund -805

Transfers out to various funds to initially finance the "private benefit" portion of new capital improvement projects. These transfers are levied as special assessments on properties of the benefiting owners. Payments of both principal & interest on the front-loaded loans are then paid back to this Fund to allow for a revolving fund to address future capital financing needs.

79	19	Annual DDA Downtown Parking Maint Special Assessment (<i>footnote #52</i>)	
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**CITY OF FREMONT
CAPITAL IMPROVEMENT PROJECT SCHEDULE
FOR FY 2025 - 2044**

Prior

CATEGORY & PROJECT	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	Fiscal Years 2028-43	TOTAL EST. COSTS	FUNDING SOURCES
ENVIRONMENT	(Completed)							
SANITARY SEWER SYSTEM								
Main Repair / Replacement								
Slip-Lining Program (coat pipe innerlining to extend pipe life)	0	35,000	35,000	35,000	35,000	100,000	240,000	Sewer Fund
Total Main Repair / Replacement	0	35,000	35,000	35,000	35,000	100,000	240,000	
New Sanitary Main Installation								
Elm St Ext (Hillcrest-around golf course property -24ac)						150,000	150,000	Sewer Fund & Private Development
Michigan St Extension (Weaver Housing Devlmt)	100,000	200,000					200,000	Sewer Fund & PACF Grant
Stewart/Warner (City Limit South to 56th Street)			200,000				200,000	Sewer Fd/SpecAss
Total New Sanitary Main Installation	100,000	200,000	200,000	0	0	150,000	550,000	
Sewage Lift Stations								
56th Street & Warner Ave (Design & Construction)			400,000				400,000	Sewer Fd/SpecAss/Grant
Main Pump Station - Oak Street (Replace 1 pump)						200,000	200,000	Sewer Fd
Total Sewage Lift Stations	0	0	400,000	0	0	0	400,000	
Wastewater Treatment Plant								
Solar Farm (Farmfield Conversion- est 90 acres)			2,500,000				2,500,000	Private Investors (City Lease Program)
Wastewater Lagoon Expansion (Eng & Constr) -finish	1,600,000						0	General Obligation Bonds (Sewer Fees)
Total Wastewater Treatment Plant	1,600,000	0	2,500,000	0	0	0	2,500,000	
TOTAL SANITARY SEWER SYSTEM	1,700,000	235,000	3,135,000	35,000	35,000	250,000	3,690,000	
STORMWATER SEWER CONTROL SYSTEM								
Catchbasin / Manhole Repair / Replacement								
Culvert Repairs								
Catchbasin / Manhole Repair / Replacement	2,500	2,500	2,500	2,500	2,500	2,500	12,500	Major St. Fund
Catchbasin / Manhole Repair / Replacement	2,500	2,500	2,500	2,500	2,500	2,500	12,500	Local St. Fund
Total CB / MH Repair/Replacement	5,000	5,000	5,000	5,000	5,000	5,000	25,000	
New Storm Main Installation								
W. Main St Extension (Industrial Dr - Meijer Drive)						225,000	225,000	Major St / SA / MDOT
Michigan St Ext (Weaver Housing Devlmt)		150,000					150,000	Local Street / Gen & DDA Funds
Elm St Ext (Hillcrest-around golf course property -24ac)	0	150,000	0	0	0	20,000	20,000	Local St & Private Development
Total New Storm Main Installation	0	150,000	0	0	0	245,000	395,000	
Stormwater Control Ponds/Storm Systems								
TOTAL STORMWATER SEWER SYSTEM	5,000	155,000	5,000	5,000	5,000	250,000	420,000	

FOR FY 2025 - 2044

CATEGORY & PROJECT		FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 27-28	Fiscal Years 2028-43	TOTAL COST	FUNDING SOURCE
WATER SYSTEM		Completed!							
Watermain Repair / Replacement									
Water Meter Readers & Software Upgrade		135,000	75,000	100,000				175,000	Water Fd
Seminole (Iriquois - Chippewa)							50,000	50,000	Water Fd
Residential Lateral Replacements		25,000	25,000	25,000	25,000	25,000	100,000	200,000	Water Fd
Stewart Ave (M-82) (Main - Apache)							1,000,000	1,000,000	MDOT/USDA/MDEQ & Water Fd
Total Watermain Repair / Replacement		160,000	100,000	125,000	25,000	25,000	1,150,000	1,425,000	
New Watermain Installation									
Michigan St Extension (Weaver Housing Devlmt)		100,000	100,000					100,000	Water Fd / Private Development / Gerber
Elm St Ext (Hillcrest-around golf course property -24ac)							150,000	150,000	Water Fund & Private Development
Stewart/Warner (City Limit South to 56th Street)				150,000				150,000	Water Fund & Spec Assessments
Total New Watermain Installation		0	0	150,000	0	0	150,000	300,000	
Wells, Pumps & Major Equipment									
Rehabilitate 1 Well any given year (8-Yr. Cycle)		25,000	25,000	25,000	25,000	25,000	150,000	250,000	Water Fund
Water Reliability Study Update (5-Yr. Cycle)			25,000				50,000	75,000	Water Fund (Last 2018)
Well-Head Protection Plan Update (15-Yr. Cycle)								0	Water Fund (Last 2015)
Close Down 2 Wells (#3 & #5)								0	Water Fund
Drill new Well (#11) & Well House							400,000	400,000	Water Fund & Grant
Total Wells, Pumps & Major Equipment		25,000	50,000	25,000	25,000	25,000	600,000	725,000	
Elevated Storage Tanks									
Repaint a Tank every 8-10yrs (new color?)							150,000	150,000	Water Fund (Decker)
TOTAL WATER SYSTEM		185,000	150,000	300,000	50,000	50,000	2,050,000	2,600,000	
YARDWASTE COLLECTION / DISPOSAL									
								0	Equipment Fund
TOTAL YARDWASTE COLLECTION		0	0	0	0	0	0	0	
TOTAL ENVIRONMENT		1,890,000	540,000	3,440,000	90,000	90,000	2,550,000	6,710,000	

CITY OF FREMONT
CAPITAL IMPROVEMENT PROJECT SCHEDULE
FOR FY 2025 - 2044

CATEGORY & PROJECT	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 27-28	Fiscal Years 2028-43	TOTAL COST	FUNDING SOURCE
TRANSPORTATION								
Street Resurfacing	Completed!							
M-82 (Main St & Stewart Ave)		2,257,000					2,257,000	MDOT-St of Michigan
Sheridan St (Gerber - Weaver)	80,000						0	Local St. Fund
Weaver Ave (Main - Pine)	40,000						0	Local St. Fund
Leo & Allen Streets (Connie east to end)	50,000						0	Local St. Fund
Rex & Jerette (Westwood west/north to end)	40,000						0	Local St. Fund
Division Ave (Sheridan N to new Michigan St Ext) & Sandpit	200,000						0	Major St. Fund
Reunion/Cottage Grove (around Fremont Lake Park)	110,000						0	Local St. Fund
Elm St (Darling - Decker)		45,000					45,000	Local St. Fund
Dayton St (Weaver - Gerber Prod. Entrance)		20,000					20,000	Local St. Fund
Maple St (Weaver - Sullivan)		20,000					20,000	Local St. Fund
Southwoods (Main - Oak) & Misc. Intersection Repairs		25,000					25,000	Local St. Fund
Gibson (State - Main)		35,000					35,000	Local St. Fund
Mechanic (Woodrow - Apple)		15,000					15,000	Local St. Fund
Weaver Ave (Hemlock - 44th Street)		35,000					35,000	Major St. Fund
Connie Ave (Main - Lakeview) & Lake Dr (Lake-Twp line)		515,000					515,000	Maj St-25% / State Small Urban-75%
Hemlock St (Weaver - Valley)		55,000					55,000	Major St. Fund
Ramshorn Drive (Guardrails on East Side Around Curves)		20,000					20,000	Major St. Fund
Sullivan Ave (Maple - Sheridan)		15,000					15,000	Major St. Fund
Oak St (Gerber - Reunion)		45,000					45,000	Major St. Fund
Gerber Ave (Main - Cedar)		75,000					75,000	Major St. Fund
Darling Ave (Ramshorn - Cherry)			45,000				45,000	Major St. Fund
Locust Ave (Connie - MPH Drive)			25,000				25,000	Major St. Fund
							0	
							0	
Total Street Resurfacing	520,000	3,177,000	0	0	0	0	3,177,000	
Street Reconstruction								
Main St Downtown Curbing Replacement	150,000							
Total Street Reconstruction	150,000	0	0	0	0	0	0	MDOT-St of Michigan
New Street Construction								
Michigan Street Extension (Weaver Housing Devlmt)	300,000	500,000					500,000	Local St. Fund & Gen/DDA Fds (50/50)
Elm St. (Hillcrest east to future Housing Development)						180,000	180,000	Local St. Spec Assmnts & Private Devel.
Total New Street Construction	300,000	500,000	0	0	0	180,000	680,000	
Sidewalks- Replacement & New								
Michigan Street Extension (Weaver - Division)		30,000					30,000	Local St. Fund & Gen/DDA Fds (50/50)
Darling Ave (Cherry - Bus Dropoff)		25,000					25,000	Local St. & General Funds
Annual Replacement Program	5,000	5,000	5,000	5,000	5,000	10,000	30,000	General Fund
Total Sidewalks- Replacement & New	5,000	5,000	5,000	5,000	5,000	10,000	30,000	

FOR FY 2025 - 2044

Fremont Municipal Airport									
Crack Sealing & Stripe Repainting									FFA & MDOT Grants 95%/City GF 5%
E/W Runway Underground Lighting Replacement								35,000	70,000
Airpark Taxiway Lanes -Phase 2 area	35,000		750,000						750,000
E/W Runway Reconstruction									0
Total Fremont Municipal Airport	35,000		750,000	2,000,000					2,000,000
TOTAL TRANSPORTATION									
	1,010,000		4,432,000	2,005,000	40,000	5,000	0	35,000	2,820,000
CATEGORY & PROJECT									
	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 27-28	Fiscal Years 2028-43	TOTAL COST	FUNDING SOURCE	
PARKS, RECREATION & CEMETERIES									
PARKS FACILITIES									
Arboretum Park									
Replace / Replenish Landscaping & Trees	500	500	500		500	500	2,000		4,000
Branstrom Park									
New Information Kiosks (2-Branstrom & Fremont Lake Park)									
Branstrom Warming Lodge	65,000	825,000	5,000						5,000
Fremont Lake Park									
Fremont Lake Park - Replace Trash Bins									0
Fremont Lake Park - Boat Dock Repairs	5,000								0
Campground Cabins-New Furnished Cabins for Rentals			16,000		16,000				32,000
Upgrade Electrical System to Southend of Campground			75,000						75,000
									0
Veterans Memorial Park									
Slash Pad - Over North Swingset Area	145,000								0
Total Parks Facilities	215,500	825,500	96,500	500	16,500	2,000	941,000		
OTHER RECREATION FACILITIES									
Skate/Bike Park-Replace Ramp Boards/Purchase New Ramp	0	0	0	10,000	0	0			
Town & Country Path Network:									
Repair sections of Phase 1 & 2 where needed		20,000			20,000				40,000
Future Phases of Construction (5 miles?)							550,000		550,000
Total Recreation Facilities	0	20,000	0	10,000	20,000	550,000	600,000		
CEMETERIES									
Cremetorium									
Total Cemetery Facilities	0	0	0	25,000	0	0	25,000		
TOTAL PARKS, REC. & CEMETERIES									
	215,500	845,500	96,500	35,500	36,500	552,000	1,566,000		

**CITY OF FREMONT
CAPITAL IMPROVEMENT PROJECT SCHEDULE
FOR FY 2025 - 2044**

CATEGORY & PROJECT	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 27-28	Fiscal Years 2028-43	TOTAL COST	FUNDING SOURCE
PUBLIC BUILDINGS								
Municipal Building (City Hall, Police & Fire)	Completed!							
Administration								
Replace one of the Operations Servers		10,000					10,000	General Fund
Replace 2 Workstations	3,000	3,000	3,000	4,000	4,000	9,000	23,000	General Fund
BS&A Accounting Software Upgrade (Cloud)					30,000		30,000	General Fund
Building & Grounds								
Replace Boilers (1 of 3 every 3 years)				30,000		60,000	90,000	General Fund
Replace HVAC Computer Control System			30,000				30,000	General Fund
Widen Police Dept Vehicle Door Area						30,000	30,000	General Fund
Repair / Replace HVAC Air Handling Unit (1 of 3)			60,000			70,000	130,000	General Fund
Other Areas - Replace Workout Room Equip		2,500			2,500	10,000	15,000	General Fund
Total Municipal Buildings	3,000	15,500	93,000	34,000	36,500	179,000	358,000	
Public Works Facilities								
Remove/Cap Old Fuel Tank System at DPW Facility	50,000						0	State of MI MUSTFA Fund
Total Public Works Facilities	50,000	0	0	0	0	0	0	
TOTAL PUBLIC BUILDINGS	53,000	15,500	93,000	34,000	36,500	179,000	358,000	
ECONOMIC DEVELOPMENT								
DOWNTOWN DEVELOPMENT AUTHORITY								
Public Parking Lots- Downtown								
Reconstruct Northeast Alleyway		125,000					125,000	DDA TIF Captures
Parking Area Expan- Dayton St North of Chem Bk			80,000			150,000	230,000	DDA TIF Captures
Total Public Parking Lots	0	125,000	80,000	0	0	150,000	355,000	
Sidewalks / Walk-Throughs / Market Pavilion Lighting	0	0	0	-0	0	0	0	
Replace Decorative Light Globes (convert to LED)	25,000	25,000	25,000	25,000	25,000		100,000	DDA TIF Capture-Carryover funds
Total Lighting	25,000	25,000	25,000	25,000	25,000	0	100,000	
Private Utility Relocations								
Main Blvd. (Stone - Green)- Underground Utilities						500,000	500,000	DDA Bonds/TIF Captures/Grants
Main Blvd. (Weaver - Stone)- Underground Utilities						250,000	250,000	DDA Bonds-TIF Captures/Grants
Total Private Utility Relocations						750,000	750,000	

**CITY OF FREMONT
CAPITAL IMPROVEMENT PROJECT SCHEDULE
FOR FY 2025 - 2044**

CATEGORY & PROJECT	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 27-28	Fiscal Years 2028-43	TOTAL COST	FUNDING SOURCE
Signage	Completed!							
Wayfinding Signage (Add directional signs)	6,500		6,500				6,500	General Fund & Capital Fund
Total Signage	6,500	0	6,500	0	0	0	6,500	
Trees / Landscaping / Misc Improvements								
New / Replacement Street Parkway Trees	1,000	3,000	0	0	0	1,000	4,000	General Fd / Consumers / Other
Flower Planters & DT Flower Bed areas	15,000	15,000	15,000	15,000	15,000	15,000	75,000	General Fund & DDA
Total Trees / Landscaping / Misc Improvements	33,000	16,000	16,000	15,000	15,000	16,000	112,000	
DT Building Facade Renovation Program								
Design & Construction Grants	25,000	25,000	25,000	25,000	25,000		100,000	DDA TIF Captures / Donor (\$100,000)
Total DT Building Facade Renovation Prog	25,000	25,000	25,000	25,000	25,000	0	100,000	
Corridor Improvements								
Benches (along West Main St)	1,000	1,000	1,000				2,000	General Fund & Donations
Replace Trash Recepticals (6 total)	3,500	3,500					3,500	General Fund & DDA
Private Driveway Approach Replacement Program	10,000						0	DDA TIF Capture / 50%-Owner
Total Corridor Improvements	0	0	0	0	0	0	0	
TOTAL DOWNTOWN DEVELOPMENT AUTH.	88,000	141,000	66,000	65,000	65,000	916,000	1,408,000	
FREMONT INDUSTRIAL PARK								
Warehouse with Freezer/Cooler Controlled Space		30,000,000					30,000,000	Private (Gerber/other) Dev (100,000+sqft)
Fremont Industrial Park Improvements	0	30,000,000	0	0	0	0	30,000,000	
TOTAL LDFA	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	
BROWNFIELD REDEVELOPMENT PROJECTS								
Sherwin-Williams (Old Valspar) Building Site			20,000,000				20,000,000	Potential 100+ unit Rental Housing Dev
Hillcrest Avenue Housing Project (Water Tower Property)	0	3,500,000					3,500,000	Potential 12-unit Housing Development
Weaver Avenue Housing Project (Gerber Property)	2,000,000	2,500,000					2,500,000	Potential 15-unit Housing Development
TOTAL BROWNFIELD REDEVELOPMENT PROJ.	2,000,000	6,000,000	20,000,000	0	0	0	26,000,000	
TOTAL ECONOMIC DEVELOPMENT	88,000	141,000	66,000	65,000	65,000	916,000	1,408,000	
TOTAL ALL CATEGORIES	2,593,500	1,996,500	2,161,500	1,676,500	1,676,500	4,292,000	19,331,000	

