Town of Freedom
Tentative 2027 Town Budget
Work Session Minutes
October 5, 2026

Board Members Present: Josh Aarum, S. R. Cory Higgins, R. Nick Morgan, Denise Willard,

& Supervisor Josh Cutler

Other Officials: Bookkeeper Jessica Dart, & Highway Superintendent Jim Haggerty

Others: 4

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Meeting called to order at 7:02 pm by Supervisor Josh Cutler

I. PLEDGE TO THE FLAG: Led by Supervisor Josh Cutler

II. 2027 Budget Discussion:

*The Village of Arcade officials, Mayor Donna Schiener, Village Clerk Beth Jordan, and Village Trustee Jim George came to the meeting to discuss the Arcade Fire district contract with the town board. Supervisor Josh Cutler stated that they want to raise the contract up $5,422.00 to bring the contract to $76,658.00. Councilman S. R. Cory Higgins asked if this is a one-time increase. Josh said they proposed this to be a one-time increase. Beth said their intention is to drop to what it was for last year's contact amount if not even lower in the future. Beth said the intention of the increase is to help repair the Fire Department parking lot that has been put off for many years. Josh said the town feels that the town gets bent over a barrel on numbers and they have no say about it, especially when they hear they have overages every year. Beth said that everything is a ratio with number of calls from year to year. Beth talked about the ambulance not needing the money from the budget anymore, so they are able to scale the ambulance money back, they added to the fire portion to see how the expenses were for the fire. This year they needed money for the parking lot as well as normal expenses for the fire company. Beth talked about the total contract sheet that is attached to the minutes, regarding all three jurisdictions, Town of Arcade, Village of Arcade, and Town of Freedom. Highway Superintendent Jim Haggerty asked if they could haul black top using Town of Freedom trucks for the parking lot. The Village was on board, but they told Jim this would not be done till after June of 2027. Bookkeeper Jessica Dart commented that Town Law for the board and fire commissions there is supposed to be balances and propose budgets with the contract. Jessica asked on the total contract if there are the overages amounts. Beth said that it does not. Jessica would like them to get that information at the time of the contract. Beth said that she can get that information but it's not available till mid-October of each year. One of the discussions is how the contract number is figured out. Beth calculates all fire calls per district, plus the Equalization rate. Cory asked about a flat rate, he stated that he understands that there is maintenance, but why can't there be a flat rate.

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Beth said if someone should only have 5 calls verses someone else having 36 why should one also pay a third of that when they are not having the same number of calls. Josh asked when do the Village start doing the budget for the fire contract. Beth said they can't start to do the budget until mid-July because they have to wait for the final tax roll from the Assessors. Beth is open to having discussion whenever they want. Donna suggests that they meet in July or August to discuss the numbers. Councilman R. Nick Morgan said he does not have a problem with paying of the fire hall parking lot because we are using the equipment that needs to drive over that parking lot, but he feels it should not be in the fire contract it should be a separate agreement to show the expenses to the taxpayers.

*Bookkeeper Jessica Dart discussed the changes in the tentative budget. The board discussed each line item change and compromised on the changes. Jessica will have the changes at the preliminary budget meeting on October 19. Jessica asked the board what they want the budget to be, at a 2% tax cap or 0% increase or a reduction in taxes. One issue Jessica brought up to the board is that they have 2.2 million dollars sitting in the bank in a CD from Mortgage Tax that the town received in November of 2025. Jessica said that when she did the annual audit this past year, the State Controller asked her what are the Town Boards plans are for this money. She told the State that they are still trying to figure out how to spend it. Jessica told the board she cannot keep saying this. She stated that they do not like the town to be sitting on unallocated money. This money is stuck in a CD till April 1st of 2027. Jessica told the board that they have to have work sessions and figure this out. This reflects poorly on the town board for not making a decision. Councilman S. R. Cory Higgins asked what the tax revenue for the town per year. Jessica said it's roughly $600,000 in revenue. The board decided to keep the number at 0% for this year. Jessica told the board that they need to discuss the plan for the money going forward.

III. ADJOURNMENT:

Josh Cutler made the motion to adjourn the meeting at 9:07 pm. Seconded by Denise Willard.

Roll Call: Ayes-5 Josh Aarum, S. R. Cory Higgins, R. Nick Morgan, Denise Willard, & Supervisor Josh Cutler

Respectfully Submitted by

Freedom Town Clerk
10/09/2026

With $15,000 Increase

Total Contract $150,000

BUDGET INFORMATION

YEAR	FIRE	AMBULANCE	TOTAL	
VOA FY 2015-2016 (CY2015)	$ 111,240	$ 28,300	$ 139,540	
VOA FY 2016-2017 (CY2016)	$ 66,240	$ 28,300	$ 94,540	DO NOT INCLUDE ERR AMOUNT IN THE BUDGET FIGURE. IT IS INCLUDED IN THE BOTTOM CALCULATION
VOA FY 2017 -2018 (CY 2017)	$ 55,180	$ 30,800	$ 85,980	
VOA FY 2018-2019 (CY 2018)	$ 65,180	$ 37,800	$ 102,980	
VOA FY 2019-2020 (CY 2019)	$ 76,147	$ 29,150	$ 105,297	
VOA FY 2020-2021 (CY2020)	$ 77,240	$ 31,225	$ 108,465	
VOA FY 2021-2022 (CY2021)	$ 77,640	$ 27,800	$ 105,440	
VOA FY 2022-2023 (CY2022)	$ 87,405	$ 29,765	$ 117,170	
VOA FY 2023-24 (CY2023)	$ 96,680	$ 115,000	$ 211,680	Includes EMT expenses
VOA FY 2024-25 (CY2024)	$ 108,000	$ 30,000	$ 138,000	
VOA FY 2025-26 (CY 2025)	$ 115,000	$ 15,000	$ 130,000	
VOA FY 2026-2027 (CY 2026)	$ 130,000	$ -	$ 130,000	AMB at $0, EMT is self-sustaining at this time
VOA FY 2027-2028 (CY 2027)	**$ 150,000** REQUESTED	**$ -**	**$ 150,000**	

	Village of Arcade	Town of Arcade	Town of Freedom	
Equalization Rate	**87.00%**	**81.00%**	**92.00%**	
Equalized Value	$ 169,542,909.20	$ 283,349,622	$ 153,000,339	
	28.0%	46.8%	25.3%	100.000%
If Based on % Fire Calls	**$ 62,217**	**$ 52,393**	**$ 35,390**	$ 150,000
If Based on % Amb Calls	$ -	$ -	$ -	$ -
TOTAL BASED UPON %	$ 62,217	$ 52,393	$ 35,390	$ 150,000
If Based on Value for Fire	**$ 41,973**	**$ 70,148**	**$ 37,878**	$ 150,000
If Based on Value for Amb	$ -	$ -	$ -	$ -
TOTAL BASED UPON VALUE	$ 41,973	$ 70,148	$ 37,878	$ 150,000
Average of "%" AND "VALUE"	$ 52,095	$ 61,271	$ 36,634	$ 150,000
Administrative Exp.	$ -	$ 4,000	$ 4,000	**$ 8,000**
Income from ERR	$ -	$ -	$ -	$ -
Income from Bond	$ -	$ -	$ -	$ -
Add to ERR	$ 43,413	$ 51,058	$ 30,528	$ 125,000 ERR IS NOT INC IN BUDGET AMT
Insurance	$ 7,814	$ 9,190	$ 5,495	$ 22,500 Liability and DBL
Grant writer	$ -	$ -	$ -	

Calculated Tax rate for fire ($/1000) w/o wholly exempt			
	$ 0.6637	**$ 0.4592**	**$ 0.5355**
w/ wholly exempt	**$ 0.6094**	**$ 0.4430**	**$ 0.5010**

Proposed Bill is average of "TOTAL BASED UPON %" and "TOTAL BASED UPON VALUE" plus Adm. Exp

	Village of Arcade	Town of Arcade	Town of Freedom
	2026-2027	2026-2027	2026-2027
# of Parcels	892	1191	960
	Assessed Values		
Fully taxed (R/S 1)	$ 133,047,361	$ 211,885,143	$ 126,620,701
Special Franchise (R/S 5)	$ 931,192	$ 1,919,719	$ 1,292,937
Utilities and NC (R/S 6)	$ 798,333	$ 7,297,102	$ 3,781,374
RR Ceiling (R/S 7)	$ 660,945	$ 304,130	
Wholly exempt (R/S 8)	$ 12,064,500	$ 8,107,100	$ 9,065,300

Wholly exempt - deduct vacant land, cemeteries, p/ls, parks, wtr resvr

Proposed BILL	Village of Arcade	Town of Arcade	Town of Freedom	
	$ 103,323	$ 125,518	$ 76,658	**$ 305,500**

PRIOR YEAR TOTALS	VOA	TOA	TOF
	$ 104,824	**$ 120,940**	**$ 71,236**
Increase Decrease	$ (1,501)	$ 4,578	$ 5,422