

VILLAGE OF NORTH FREEDOM
RESOLUTION
2022 - 012

WHEREAS, Village of North Freedom engaged MBE CPA's (MBE) to conduct the required municipal audit for 2021; and

WHEREAS, in connection with the audit MBE noted that accounts maintained by the North Freedom Fire Department (NFFD) and North Freedom Library Board (Library Board) use the Village EIN but are not reflected in the Village's records; and

WHEREAS, the Village, NFFD and Library Board agree that the Fire Department and Library are Village government entities and their financial accounts must be shown as public accounts; and


WHEREAS, the Village, NFFD and Library acknowledge that the Fire Department and the Library have engaged in private fundraising activities in support of the Department and the Library;

NOW THEREFORE, BE IT RESOLVED by the Village Board of North Freedom as follows:


1. The Village shall have and maintain financial accounts for the fire department and the library which will reflect public revenues and public expenditures.
2. The Fire Department Account will be a special reserve fund for all levied funds for the purpose of fire service and funds levied and collected designated and used only for fire purposes including 2% fire dues and insurance reimbursement; the special revenue fund will be non-lapsing.
3. The Village Board will work with the Fire Department and Library to assist as needed in the creation of private non-profit corporations to support the activities of the Fire Department and Library.
4. When the NFFD's support entity is created and operational the Village will transfer to that entity ~~an agreed upon~~^{that} portion of the Village Fire Department Account representing private fundraising activities of the Department. It being anticipated that the private entity will continue to support the Village fire service. *THAT

This Resolution adopted 9/12, 2022 by a the Village Board of North Freedom by a vote of 6 YES 0 NO.

Dated: 9/12/22, 2022


Andrew Dear, Village President

Dated: 9/12/22, 2022


Nicki Breunig, Village Clerk/Treasurer