

Village of North Freedom

2025 Finalized Budget

General (100)

Type of COA		2023 Budget	2023 YTD	2024 Budget	2024 YTD	2025 Budget
REVENUE						
	Taxes					
T	January Tax Collections	\$ 168,887.00	\$ 249,956.09	\$ 181,683.00	\$ 280,703.94	\$ 184,360.00
T	December Tax Collection	\$ -	\$ 105,003.68	\$ -	\$ 136,324.54	\$ -
T	Tax Increment Revenue	\$ 60,000.00	\$ -	\$ 70,032.56	\$ -	\$ 70,000.00
T	Mobile Home Fees Revenue	\$ 3,500.00	\$ 2,966.20	\$ 3,000.00	\$ 1,100.02	\$ 2,500.00
T	Interest and Penalty on Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
	Taxes Total	\$ 232,387.00	\$ 357,925.97	\$ 254,715.56	\$ 418,128.50	\$ 256,860.00
	Special Assessments					
SA	Special Assesments	\$ -	\$ -	\$ -	\$ -	\$ -
	Special Assessments Total	\$ -	\$ -	\$ -	\$ -	\$ -
	Intergovernmental Revenues					
IR	FEMA Revenue	\$ -	\$ 7,683.28	\$ -	\$ 4,455.85	\$ -
IR	Other Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -
IR	State Shared Revenue	\$ 152,131.69	\$ 152,311.01	\$ 190,889.83	\$ 31,428.62	\$ 195,198.83
IR	Fire Insurance Dues Revenue	**MOVED TO 200 FUND**	**MOVED TO 200 FUND**	**MOVED TO 200 FUND**	\$ -	**MOVED TO 200 FUND**
IR	State Transportation Aids	\$ 16,914.44	\$ 16,914.44	\$ 5,525.00	\$ 5,525.00	\$ 6,353.75
IR	FED Trans Enhancement Grant	\$ -	\$ -	\$ -	\$ -	\$ -
IR	State Recycling Grant	\$ 1,900.00	\$ 1,965.46	\$ 1,900.00	\$ 1,968.67	\$ 1,900.00
IR	Exempt Computer Aids	\$ 100.00	\$ 109.12	\$ 109.12	\$ 109.12	\$ 109.12
IR	Recreation Improvement Grants	\$ -	\$ -	\$ -	\$ -	\$ -
IR	Library Grants	\$ -	\$ 32,216.94	\$ -	\$ -	\$ -
	Intergovernmental Revenues Total	\$ 171,046.13	\$ 211,200.25	\$ 198,423.95	\$ 43,487.26	\$ 203,561.70
	Licenses and Permits					
LP	Beer and Liquor Licenses	\$ 400.00	\$ 400.00	\$ 400.00	\$ 951.80	\$ 800.00
LP	Mobile Home License Fee	\$ -	\$ -	\$ -	\$ -	\$ -
LP	Cig & Bartender License	\$ 200.00	\$ 260.00	\$ 200.00	\$ 405.00	\$ 250.00
LP	Mobile Home License Fee	\$ -	\$ -	\$ -	\$ -	\$ -
LP	Seller License Fee	\$ -	\$ -	\$ -	\$ -	\$ -
LP	Refuse Licenses Fees	\$ -	\$ -	\$ -	\$ -	\$ -
LP	Misc Permit Fee Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
LP	Dog License Fees	\$ 600.00	\$ 877.00	\$ 650.00	\$ 714.00	\$ 650.00
LP	Building Permits	\$ -	\$ 2,373.00	\$ -	\$ 2,827.00	\$ -
LP	Rezoning Fee	\$ -	\$ 725.00	\$ -	\$ -	\$ -
LP	AirBNB Licenses	\$ -	\$ -	\$ -	\$ 200.00	\$ 200.00

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Type of COA		2023 Budget	2023 YTD	2024 Budget	2024 YTD	2025 Budget
Licenses and Permits Total		\$ 1,200.00	\$ 4,635.00	\$ 1,250.00	\$ 5,097.80	\$ 1,900.00
Fines, Forfeits and Penalties						
FFP	Parking Fines	\$ -	\$ -	\$ -	\$ -	\$ -
FFP	Ordinance Violation Fines	\$ -	\$ -	\$ -	\$ 175.00	\$ -
Fines, Forfeits and Penalties Total		\$ -	\$ -	\$ -	\$ 175.00	\$ -
Public Charges for Services						
PC	Clerks Fees	\$ -	\$ 50.00	\$ -	\$ 33.00	\$ -
PC	Copy Fees	\$ -	\$ -	\$ -	\$ 14.00	\$ -
PC	Charter Francise Fees	\$ 6,000.00	\$ 4,794.95	\$ 5,000.00	\$ 3,291.71	\$ 4,000.00
PC	Snow Removal Charges	\$ -	\$ -	\$ -	\$ -	\$ -
PC	Refuse Collection Fees	\$ 40,140.00	\$ 37,136.90	\$ 41,715.00	\$ 38,320.34	\$ 42,792.96
PC	Refuse Clean Up Stickers	\$ 900.00	\$ 1,367.00	\$ 1,000.00	\$ 977.00	\$ 950.00
PC	Library Book Fines	\$ -	\$ 709.62	\$ -	\$ -	\$ -
PC	Library Reimbursement	\$ -	\$ 1,694.72	\$ -	\$ -	\$ -
PC	History Book Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Public Charges for Services Total		\$ 47,040.00	\$ 45,753.19	\$ 47,715.00	\$ 42,636.05	\$ 47,742.96
Miscellaneous Revenues						
MISC	Interest Income	\$ -	\$ 17,438.08	\$ -	\$ 15,460.66	\$ -
MISC	Park Rental	\$ 500.00	\$ 565.00	\$ 500.00	\$ 800.00	\$ 600.00
MISC	Rent-Town of Freedom	\$ 6,600.00	\$ 6,600.00	\$ 6,600.00	\$ 5,500.00	\$ 6,600.00
MISC	Rent-Hall	\$ 1,200.00	\$ 2,797.50	\$ 1,200.00	\$ 2,895.00	\$ 2,000.00
MISC	TID Revenue	\$ -	\$ 80,319.71	\$ -	\$ 319.71	\$ -
MISC	Revolving Loan Repayments	\$ -	\$ -	\$ -	\$ -	\$ -
MISC	Sale of Village Property	\$ -	\$ -	\$ -	\$ 417.30	\$ -
MISC	Library Donations	\$ -	\$ -	\$ -	\$ -	\$ -
MISC	History Grant	\$ -	\$ -	\$ -	\$ -	\$ -
MISC	Parks & Rec Donations	\$ -	\$ 2,150.00	\$ -	\$ 1,203.00	\$ -
MISC	Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
MISC	Refunds/Dividends	\$ -	\$ 465.00	\$ -	\$ 449.00	\$ -
MISC	Misc Revenues	\$ -	\$ 56,901.94	\$ -	\$ 7,586.56	\$ -
Miscellaneous Revenues Total		\$ 8,300.00	\$ 167,237.23	\$ 8,300.00	\$ 34,631.23	\$ 9,200.00
Other Financing Sources						
OTHER	Proceeds from LT Debt	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER	Prior Year's Budget	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources Total		\$ -	\$ -	\$ -	\$ -	\$ -

Village of North Freedom

2025 Finalized Budget

General (100)

Type of COA		2023 Budget	2023 YTD	2024 Budget	2024 YTD	2025 Budget
	TOTAL INCOME	\$ 459,973.13	\$ 786,751.64	\$ 510,404.51	\$ 544,155.84	\$ 519,264.66
EXPENSES						
	General Government					
GG	Village Trustee Wages	\$ 9,000.00	\$ 7,993.42	\$ 8,500.00	\$ 7,685.03	\$ 8,000.00
GG	Legal Fees	\$ 3,500.00	\$ 2,428.21	\$ 3,500.00	\$ 2,110.00	\$ 3,000.00
GG	Clerk	\$ 23,500.00	\$ 28,103.26	\$ 26,000.00	\$ 24,712.26	\$ 28,900.00
GG	Dues and Memberships	\$ 1,400.00	\$ 1,582.92	\$ 950.00	\$ 1,048.65	\$ 1,300.00
GG	Dog Licenses Paid to County	\$ 350.00	\$ 422.00	\$ 375.00	\$ 241.50	\$ 400.00
GG	Publications	\$ 275.00	\$ 560.56	\$ 300.00	\$ 126.48	\$ 350.00
GG	Health Ins Costs	\$ 10,785.24	\$ 10,965.52	\$ 12,948.60	\$ 10,790.50	\$ 14,695.32
GG	Elections	\$ 6,428.95	\$ 6,577.49	\$ 4,000.00	\$ 2,432.15	\$ 2,500.00
GG	Independent Audit & Accounting	\$ 4,000.00	\$ 800.00	\$ 4,000.00	\$ 4,099.98	\$ 5,000.00
GG	Assessment of Property	\$ 4,350.00	\$ 4,518.45	\$ 5,000.00	\$ 4,925.42	\$ 5,500.00
GG	Property & Liability Ins	\$ 4,000.00	\$ 5,113.62	\$ 5,000.00	\$ 8,667.12	\$ 6,000.00
GG	Wokers Comp Insurance	\$ 6,500.00	\$ 3,595.07	\$ 5,000.00	\$ 4,781.94	\$ 4,500.00
GG	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
GG	Office Utilities	\$ 2,000.00	\$ 1,898.57	\$ 2,000.00	\$ 1,313.21	\$ 1,750.00
GG	Office Supplies	\$ 4,750.00	\$ 5,013.29	\$ 4,750.00	\$ 4,550.70	\$ 5,000.00
GG	Office Equipment	\$ -	\$ 791.79	\$ -	\$ 45.99	\$ -
GG	Municipal Building	\$ 12,000.00	\$ 9,812.22	\$ 10,000.00	\$ 9,383.19	\$ 10,000.00
GG	Other General Gov	\$ 1,000.00	\$ 1,776.22	\$ 1,000.00	\$ 1,307.67	\$ 1,500.00
	General Government Total	\$ 93,839.19	\$ 91,952.61	\$ 93,323.60	\$ 88,221.79	\$ 98,395.32
	Public Safety					
PS	Law Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -
PS	Fire Department	\$ 53,550.00	\$ 54,364.83	\$ 59,500.00	\$ 59,500.00	\$ 60,000.00
PS	Hydrant Rental to Water	\$ 41,564.00	\$ 41,564.00	\$ 44,889.00	\$ -	\$ 46,729.00
PS	Ambulance	\$ 9,568.00	\$ 66,469.94	\$ 20,128.00	\$ 20,128.00	\$ 21,204.00
PS	Building Inspection/Surveying	\$ -	\$ 2,071.00	\$ -	\$ 2,476.00	\$ -
PS	FEMA Expenses	\$ -	\$ 5,157.97	\$ -	\$ -	\$ -
	Public Safety Total	\$ 104,682.00	\$ 169,627.74	\$ 124,517.00	\$ 82,104.00	\$ 127,933.00
	Public Works					
PW	Street and Shop Wages	\$ 23,000.00	\$ 28,027.58	\$ 23,000.00	\$ 24,842.32	\$ 29,000.00
PW	Street Maintenance	\$ 8,000.00	\$ 12,999.25	\$ 8,000.00	\$ 142,148.56	\$ 10,000.00
PW	Equipment Repairs/Maintenance	\$ 7,500.00	\$ 7,635.53	\$ 8,000.00	\$ 3,027.23	\$ 8,000.00
PW	Shop Utilities	\$ 1,750.00	\$ 1,931.46	\$ 1,750.00	\$ 1,435.62	\$ 1,750.00

Village of North Freedom 2025 Finalized Budget General (100)

Type of COA		2023 Budget	2023 YTD	2024 Budget	2024 YTD	2025 Budget
PW	PW Supplies & Improvements	\$ 8,000.00	\$ 8,443.74	\$ 8,000.00	\$ 3,197.74	\$ 8,000.00
PW	Street Lighting	\$ 9,500.00	\$ 8,803.23	\$ 9,500.00	\$ 6,803.90	\$ 8,600.00
PW	Sidewalks/Right of Way	\$ -	\$ 1,915.35	\$ 5,000.00	\$ -	\$ 4,000.00
PW	Storm Sewers	\$ -	\$ 947.44	\$ -	\$ 1,157.97	\$ -
PW	Refuse Collection Expenses	\$ 40,140.00	\$ 40,320.00	\$ 41,715.00	\$ 31,147.20	\$ 42,792.96
PW	Refuse Disposal - Cleanup	\$ -	\$ 1,399.89	\$ -	\$ 1,009.89	\$ -
PW	Recycling Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works Total		\$ 97,890.00	\$ 112,423.47	\$ 104,965.00	\$ 214,770.43	\$ 112,142.96
Culture, Recreation and Edu.						
CRE	Library Expenses	\$ 56,000.00	\$ 90,580.08	\$ 59,500.00	\$ 59,500.00	\$ 60,500.00
CRE	Library Grant Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
CRE	History Book Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
CRE	Parks & Rec	\$ 10,000.00	\$ 25,259.89	\$ 12,500.00	\$ 20,920.40	\$ 15,000.00
CRE	Celebrations & Entertainment	\$ -	\$ 520.00	\$ 600.00	\$ 600.00	\$ 5,000.00
Culture, Recreation and Edu. Total		\$ 66,000.00	\$ 116,359.97	\$ 72,600.00	\$ 81,020.40	\$ 80,500.00
Conservation & Development						
CD	TID District Expenses	\$ 550.00	\$ 3,664.57	\$ 600.00	\$ 650.00	\$ 650.00
CD	CDBG Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
CD	Mid Continent Railway Grant	\$ -	\$ -	\$ -	\$ -	\$ -
Conservation & Development Total		\$ 550.00	\$ 3,664.57	\$ 600.00	\$ 650.00	\$ 650.00
Capital Outlay						
	Highway and Street Const	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total		\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service						
DEBT	Principal on LT Debt	\$ 36,000.00	\$ 36,000.00	\$ 41,000.00	\$ 41,000.00	\$ 38,000.00
DEBT	Interest on LT Debt	\$ 10,197.79	\$ 9,447.19	\$ 10,454.01	\$ 9,853.37	\$ 10,230.14
DEBT	Debt Issuance Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Total		\$ 46,197.79	\$ 45,447.19	\$ 51,454.01	\$ 50,853.37	\$ 48,230.14
Other Financing Uses						
OTHER	Transfer to Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER	Transfer to Sewer Utility	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER	Misc Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Sinking Funds						
	Parks	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 10,000.00
	Street Repairs	\$ 5,814.15	\$ -	\$ 15,000.00	\$ -	\$ 22,600.00

Village of North Freedom

2025 Finalized Budget

General (100)

Type of COA	2023 Budget	2023 YTD	2024 Budget	2024 YTD	2025 Budget
Street Equipment	\$ 15,000.00	\$ -	\$ 23,444.90	\$ -	\$ 5,928.00
Community Building	\$ -	\$ -	\$ 1,500.00	\$ -	\$ 1,200.00
Fire Equipment	\$ 30,000.00	\$ -	\$ 20,000.00	\$ -	\$ 11,685.24
Great Sauk State Trail	\$ -	\$ -	\$ -	\$ -	\$ -
Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Water Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Utility	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses Total	\$ 50,814.15	\$ -	\$ 62,944.90	\$ -	\$ 51,413.24
TOTAL EXPENSES	\$ 459,973.13	\$ 539,475.55	\$ 510,404.51	\$ 517,619.99	\$ 519,264.66
NET TOTALS	\$ -	\$ 247,276.09	\$ -	\$ 26,535.85	\$ -

Village of North Freedom 2025 Finalized Budget Fire (200)

Type of COA		2023 Budget	2023 YTD	2024 Budget	2024 YTD	2025 Budget
REVENUE						
	Intergovernmental Revenues					
IR	Fire Insurance Dues Revenue	\$ 1,200.00	\$ 1,493.34	\$ 1,400.00	\$ 1,717.97	\$ 1,700.00
	Intergovernmental Revenues Total	\$ 1,200.00	\$ 1,493.34	\$ 1,400.00	\$ 1,717.97	\$ 1,700.00
	Public Charges for Services					
PC	Fire Protection & EMR Fees	\$ 76,875.00	\$ 68,489.00	\$ 82,825.00	\$ 77,567.00	\$ 79,500.00
	Public Charges for Services Total	\$ 76,875.00	\$ 68,489.00	\$ 82,825.00	\$ 77,567.00	\$ 79,500.00
	Miscellaneous Revenues					
MISC	Interest Income	\$ -	\$ 1,383.70	\$ -	\$ 1,517.89	\$ -
MISC	Sale of FD Property	\$ -	\$ 26,607.51	\$ -	\$ -	\$ -
MISC	Fire Department Donations	\$ -	\$ -	\$ -	\$ -	\$ -
	Miscellaneous Revenues Total	\$ -	\$ 27,991.21	\$ -	\$ 1,517.89	\$ -
	TOTAL INCOME	\$ 78,075.00	\$ 97,973.55	\$ 84,225.00	\$ 80,802.86	\$ 81,200.00
EXPENSES						
	Public Safety					
PS	Fire Department Expenses	\$78,075.00	\$ 54,185.99	\$ 84,225.00	\$ 39,793.08	\$81,200.00
	Public Safety Total	\$ 78,075.00	\$ 54,185.99	\$ 84,225.00	\$ 39,793.08	\$81,200.00
	TOTAL EXPENSES	\$ 78,075.00	\$ 54,185.99	\$ 84,225.00	\$ 39,793.08	\$ 81,200.00
	NET TOTALS	\$ -	\$ 43,787.56	\$ -	\$ 41,009.78	\$ -

Estimated Expenses

Operations (INCLUDES Gas/Truck Maintenance)	\$41,364.00	Estimate**		
Utilities	\$4,000.00	Charter Yrly \$449.76	Alliant Yrly Estimate \$3,000.00	Water Yrly Estimate \$500.00 Based on 2023 Numbers
LOSA	\$10,000.00	Estimate**		
Firefighter Pay & Chief Pay	\$24,000.00	Estimate**	Chief Salary: \$1,200.00	Yearly Payroll Estimate: \$21,000.00
Medicare (1.45%)	\$348.00			
Social Security (6.20%)	\$1,488.00			
Apparatus Sinking Fund	\$0.00			
Total Expenses	\$81,200.00			

Estimated Revenue

MUNICIPALITY	FIXED CONTRACT AMOUNT	50/50 SHARING CONTRACT AMOUNT	2023 CALL REVENUE (Actual)	2024 CALL REVENUE (Actual)	2025 CALL REVENUE EST.
·Town of Excelsior - EMS	na	na	\$780.00	\$1,230.00	\$1,800.00
·Rock Springs - EMS	na	na	\$1,140.00	\$2,920.00	\$3,200.00
·Rock Springs - Fire	\$6,000.00	na	na	na	na
·Town of Freedom EMS & Fire	\$4,000.00	na	\$959.00	\$2,417.00	\$3,000.00
·Town of Freedom contract w/Reedsburg Rural Fire	na	\$1,500.00			
Totals	10,000.00	1,500.00	2,879.00	6,567.00	8,000.00

Grand Total Fixed and Estimated Annual Revenue 19,500.00

**Village of North Freedom
2025 Finalized Budget
Library (225)**

Type of COA		2024 Budget	2024 YTD	2025 Budget
REVENUE				
	Intergovernmental Revenues			
IR	Library Grants	\$ 37,257.75	\$ 36,802.75	\$ 41,193.73
	Intergovernmental Revenues Total	\$ 37,257.75	\$ 36,802.75	\$ 41,193.73
	Public Charges for Services			
PC	Library Book Fines	\$ 400.00	\$ 489.99	\$ 400.00
PC	Library Reimbursement	\$ 1,200.00	\$ 1,162.93	\$ 1,200.00
PC	Library Revenue (From Village)	\$ 59,500.00	\$ 59,500.00	\$ 60,500.00
	Public Charges for Services Total	\$ 61,100.00	\$ 61,152.92	\$ 62,100.00
	Miscellaneous Revenues			
MISC	Interest Income	\$ -	\$ 84.36	\$ -
MISC	Library Donations	\$ -	\$ -	\$ -
	Miscellaneous Revenues Total	\$ -	\$ 84.36	\$ -
	TOTAL INCOME	\$ 98,357.75	\$ 98,040.03	\$ 103,293.73
EXPENSES				
	Culture, Recreation and Edu.			
CRE	Library Expenses	\$ 98,357.75	\$ 81,970.41	\$ 103,293.73
CRE	Library Grant Expenses	\$ -	\$ -	\$ -
	Culture, Recreation and Edu. Total	\$ 98,357.75	\$ 81,970.41	\$ 103,293.73
	TOTAL EXPENSES	\$ 98,357.75	\$ 81,970.41	\$ 103,293.73
	NET TOTALS	\$ -	\$ 16,069.62	\$ -

2025 BUDGET - North Freedom Public Library

<u>Expenses</u>		<u>actual</u>	<u>Funding</u>	<u>projected \$</u>	<u>actual</u>
SCLS	10.07%	\$10,351.00	Leftover past year	\$2,000.00	
Alliant	1.75%	\$1,800.00	County	\$37,063.00	
Phone	0.41%	\$418.68	Village	\$60,000.00	
Materials	9.24%	\$9,500.00	sauk tech money	\$2,000.00	
Supplies	2.33%	\$2,400.00	fees	\$400.00	
Magazines/Newspapers	0.24%	\$250.00	friends group	\$0.00	
Salary - Raina (35 hrs)	43.81%	\$45,045.00	grants	\$130.73	
Salary - assistant (10 hrs)	7.77%	\$7,992.00	snack income	\$1,200.00	
WI Pension (6.95% - R)	3.04%	\$3,130.63 *	egg hunt	\$0.00	
Social security 6.2%	3.20%	\$3,288.29 *			
Medicare 1.45%	0.75%	\$769.04 *	Total:	\$102,793.73	\$0.00
Insurance 88% (R)	11.67%	\$12,000.00 *			
Delivery	0.76%	\$780.00			
Continuing Education	0.29%	\$300.00			
technology	2.92%	\$3,000.00			
snack purchases	0.97%	\$1,000.00			
slp spending	0.78%	\$800.00			
programming	0.00%	\$0.00			
Total:	100.00%	\$102,824.64	grants received		