NOTICE OF PUBLIC BUDGET HEARING
FOR THE VILLAGE OF
NORTH FREEDOM, SAUK COUNTY

Notice is hereby given that on Monday, November 10, 2025 at 6:45 P.M. in the North Freedom Community Center, 105 North Maple St., North Freedom, WI 53951, a PUBLIC HEARING of the PROPOSED BUDGET for the year 2026 of the Village of North Freedom will be held. The proposed budget can be viewed in detail at the Clerk's Office Monday through Friday from 8:00 A.M. to 3:30 P.M. or on the Village website: https://vonf.wi.gov. The clerk can also be reached at 608-522-4550 or at clerk_treasurer@vonf.wi.gov.
Immediately following the Public Hearing, a Meeting will be held and action on the 2026 budget will be discussed.

Dated this 25th day of October, 2025.
Nicki Breunig, Clerk/Treasurer
Village of North Freedom

REVENUE	**2024 BUDGET**	**2025 BUDGET**	**2026 BUDGET**
TAXES	$254,715.56	$256,860.00	$262,498.00
INTERGOVERNMENTAL REVENUES	$198,423.95	$203,561.70	$210,850.52
LICENSES & PERMITS	$1,250.00	$1,900.00	$1,950.00
PUBLIC CHARGES FOR SERVICE	$47,715.00	$47,742.96	$49,426.80
MISCELLANEOUS REVENUES	$8,300.00	$9,200.00	$9,200.00
	$510,404.51	**$519,264.66**	**$533,925.32**

EXPENSES			
GENERAL GOVERNMENT	$93,323.60	$98,395.32	$103,883.00
PUBLIC SAFETY	$124,517.00	$130,289.00	$70,573.00
PUBLIC WORKS	$104,965.00	$112,142.96	$118,876.80
CULTURE, RECREATION, EDUCATION	$72,600.00	$80,000.00	$12,000.00
CONSERVATION & DEVELOPMENT	$600.00	$650.00	$0.00
DEBT SERVICE	$51,454.01	$48,230.14	$44,748.48
OTHER FINANCING USES	$62,944.90	$49,557.24	$183,844.04
	$510,404.51	**$519,264.66**	**$533,925.32**

Village of North Freedom
2026 Preliminary Budget
General (100)

Type of COA		2024 Budget	2024 YTD	2025 Budget	2025 YTD	2025 Amended Budget	2026 Budget
				REVENUE			
	Taxes						
T	January Tax Collections	$ 181,683.00	$ 280,703.94	$ 184,360.00	$ 328,578.61	$ 184,360.00	$ **180,098.00**
T	December Tax Collection	$ -	$ 191,851.82	$ -	$ 6,885.84	$ -	$ -
T	Tax Increment Revenue	$ 70,032.56	$ -	$ 70,000.00	$ -	$ 70,000.00	$ **80,000.00**
T	Mobile Home Fees Revenue	$ 3,000.00	$ 2,750.16	$ 2,500.00	$ 1,634.64	$ 2,500.00	$ **2,400.00**
T	Interest and Penalty on Taxes	$ -	$ -	$ -	$ -	$ -	$ -
	Taxes Total	**$ 254,715.56**	**$ 475,305.92**	**$ 256,860.00**	**$ 337,099.09**	**$ 256,860.00**	**$ 262,498.00**
	Special Assessments						
SA	Special Assesments	$ -	$ -	$ -	$ 375.00	$ -	$ -
	Special Assessments Total	**$ -**	**$ -**	**$ -**	**$ 375.00**	**$ -**	**$ -**
	Intergovernmental Revenues						
IR	FEMA Revenue	$ -	$ 4,455.85	$ -	$ -	$ -	$ -
IR	Other Federal Grants	$ -	$ -	$ -	$ -	$ -	$ -
IR	State Shared Revenue	$ 190,889.83	$ 191,074.17	$ 195,198.83	$ 32,367.90	$ 195,198.83	$ **201,534.59**
IR	Fire Insurance Dues Revenue	***MOVED TO 200 FUND***	***MOVED TO 200 FUND***	***MOVED TO 200 FUND***	***MOVED TO 200 FUND***	***MOVED TO 200 FUND***	*****MOVED TO 200 FUND*****
IR	State Transportation Aids	$ 5,525.00	$ 5,525.00	$ 6,353.75	$ 6,353.75	$ 6,353.75	$ **7,306.81**
IR	FED Trans Enhancement Grant	$ -	$ -	$ -	$ -	$ -	$ -
IR	State Recycling Grant	$ 1,900.00	$ 1,968.67	$ 1,900.00	$ 1,966.70	$ 1,900.00	$ **1,900.00**
IR	Exempt Computer Aids	$ 109.12	$ 109.12	$ 109.12	$ 109.12	$ 109.12	$ **109.12**
IR	Recreation Improvement Grants	$ -	$ -	$ -	$ -	$ -	$ -
IR	Library Grants	$ -	$ -	$ -	$ -	$ -	$ -
	Intergovernmental Revenues Total	**$ 198,423.95**	**$ 203,132.81**	**$ 203,561.70**	**$ 40,797.47**	**$ 203,561.70**	**$ 210,850.52**
	Licenses and Permits						
LP	Beer and Liquor Licenses	$ 400.00	$ 951.80	$ 800.00	$ 800.00	$ 800.00	$ **800.00**
LP	Mobile Home License Fee	$ -	$ -	$ -	$ -	$ -	$ -
LP	Cig & Bartender License	$ 200.00	$ 405.00	$ 250.00	$ 335.00	$ 250.00	$ **300.00**
LP	Mobile Home License Fee	$ -	$ -	$ -	$ -	$ -	$ -
LP	Seller License Fee	$ -	$ -	$ -	$ -	$ -	$ -
LP	Refuse Licenses Fees	$ -	$ -	$ -	$ -	$ -	$ -
LP	Misc Permit Fee Revenue	$ -	$ -	$ -	$ -	$ -	$ -
LP	Dog License Fees	$ 650.00	$ 808.00	$ 650.00	$ 684.00	$ 650.00	$ **650.00**
LP	Building Permits	$ -	$ 2,827.00	$ -	$ 4,450.00	$ -	$ -
LP	Rezoning Fee	$ -	$ -	$ -	$ 1,050.00	$ -	$ -
LP	AirBNB Licenses	$ -	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ **200.00**
	Licenses and Permits Total	**$ 1,250.00**	**$ 5,191.80**	**$ 1,900.00**	**$ 7,519.00**	**$ 1,900.00**	**$ 1,950.00**
	Fines, Forfeits and Penalties						
FFP	Parking Fines	$ -	$ -	$ -	$ 120.00	$ -	$ -
FFP	Ordinance Violation Fines	$ -	$ 175.00	$ -	$ -	$ -	$ -
	Fines, Forfeits and Penalties Total	**$ -**	**$ 175.00**	**$ -**	**$ 120.00**	**$ -**	**$ -**
	Public Charges for Services						
PC	Clerks Fees	$ -	$ 35.00	$ -	$ 166.00	$ -	$ -
PC	Copy Fees	$ -	$ 14.00	$ -	$ -	$ -	$ -
PC	Charter Francise Fees	$ 5,000.00	$ 4,358.13	$ 4,000.00	$ 3,006.40	$ 4,000.00	$ **4,000.00**
PC	Snow Removal Charges	$ -	$ -	$ -	$ -	$ -	$ -

Village of North Freedom
2026 Preliminary Budget
General (100)

Type of COA		2024 Budget	2024 YTD	2025 Budget	2025 YTD	2025 Amended Budget	2026 Budget
PC	Refuse Collection Fees	$ 41,715.00	$ 38,448.47	$ 42,792.96	$ 36,058.08	$ 42,792.96	$ **44,476.80**
PC	Refuse Clean Up Stickers	$ 1,000.00	$ 977.00	$ 950.00	$ 1,092.00	$ 950.00	$ **950.00**
PC	Library Book Fines	$ -	$ -	$ -	$ -	$ -	$ -
PC	Library Reimbursement	$ -	$ -	$ -	$ -	$ -	$ -
PC	Freedom Days Revenue	$ -	$ -	$ -	$ 6,203.50	$ -	$ -
PC	History Book Revenue	$ -	$ -	$ -	$ -	$ -	$ -
	Public Charges for Services Total	**$ 47,715.00**	**$ 43,832.60**	**$ 47,742.96**	**$ 46,525.98**	**$ 47,742.96**	**$ 49,426.80**
	Miscellaneous Revenues						
MISC	Interest Income	$ -	$ 19,929.53	$ -	$ 8,285.67	$ -	$ -
MISC	Park Rental	$ 500.00	$ 800.00	$ 600.00	$ 511.00	$ 600.00	$ **600.00**
MISC	Rent-Town of Freedom	$ 6,600.00	$ 6,600.00	$ 6,600.00	$ 4,400.00	$ 6,600.00	$ **6,600.00**
MISC	Rent-Hall	$ 1,200.00	$ 3,200.00	$ 2,000.00	$ 2,050.00	$ 2,000.00	$ **2,000.00**
MISC	TID Revenue	$ -	$ 319.71	$ -	$ -	$ -	$ -
MISC	Revolving Loan Repayments	$ -	$ -	$ -	$ -	$ -	$ -
MISC	Sale of Village Property	$ -	$ 417.30	$ -	$ 132.00	$ -	$ -
MISC	Library Donations	$ -	$ -	$ -	$ -	$ -	$ -
MISC	History Grant	$ -	$ -	$ -	$ -	$ -	$ -
MISC	Parks & Rec Donations	$ -	$ 1,203.00	$ -	$ -	$ -	$ -
MISC	Reimbursements	$ -	$ -	$ -	$ -	$ -	$ -
MISC	Refunds/Dividends	$ -	$ 449.00	$ -	$ 660.00	$ -	$ -
MISC	Misc Revenues	$ -	$ 26,531.56	$ -	$ 4,359.86	$ -	$ -
	Miscellaneous Revenues Total	**$ 8,300.00**	**$ 59,450.10**	**$ 9,200.00**	**$ 20,398.53**	**$ 9,200.00**	**$ 9,200.00**
	Other Financing Sources						
OTHER	Proceeds from LT Debt	$ -	$ -	$ -	$ -	$ -	$ -
OTHER	Prior Year's Budget	$ -	$ -	$ -	$ -	$ -	$ -
	Other Financing Sources Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL INCOME	**$ 510,404.51**	**$ 787,088.23**	**$ 519,264.66**	**$ 452,835.07**	**$ 519,264.66**	**$ 533,925.32**
				EXPENSES			
	General Government						
GG	Village Trustee Wages	$ 8,500.00	$ 7,685.03	$ 8,000.00	$ 8,014.14	$ 8,000.00	$ **9,000.00**
GG	Legal Fees	$ 3,500.00	$ 2,110.00	$ 3,000.00	$ 2,337.00	$ 3,000.00	$ **3,500.00**
GG	Clerk	$ 26,000.00	$ 28,917.35	$ 28,900.00	$ 20,641.32	$ 28,900.00	$ **17,750.00**
GG	Dues and Memberships	$ 950.00	$ 1,148.65	$ 1,300.00	$ 679.88	$ 1,300.00	$ **1,300.00**
GG	Dog Licenses Paid to County	$ 375.00	$ 388.00	$ 400.00	$ 277.50	$ 400.00	$ **425.00**
GG	Publications	$ 300.00	$ 251.53	$ 350.00	$ 640.46	$ 350.00	$ **350.00**
GG	Health Ins Costs	$ 12,948.60	$ 13,094.16	$ 14,695.32	$ 14,287.09	$ 20,469.11	$ **22,158.00**
GG	Elections	$ 4,000.00	$ 3,272.91	$ 2,500.00	$ 1,761.82	$ 2,500.00	$ **3,500.00**
GG	Independent Audit & Accounting	$ 4,000.00	$ 8,759.98	$ 5,000.00	$ 19,684.13	$ 5,000.00	$ **9,000.00**
GG	Assessment of Property	$ 5,000.00	$ 4,925.42	$ 5,500.00	$ 5,425.42	$ 5,500.00	$ **5,900.00**
GG	Property & Liability Ins	$ 5,000.00	$ 8,667.12	$ 6,000.00	$ 4,558.16	$ 6,000.00	$ **6,500.00**
GG	Wokers Comp Insurance	$ 5,000.00	$ 4,781.94	$ 4,500.00	$ 2,636.00	$ 4,500.00	$ **5,000.00**
GG	Unemployment Insurance	$ -	$ -	$ -	$ -	$ -	$ -
GG	Office Utilities	$ 2,000.00	$ 1,604.39	$ 1,750.00	$ 1,257.02	$ 1,750.00	$ **2,000.00**
GG	Office Supplies	$ 4,750.00	$ 5,291.72	$ 5,000.00	$ 6,033.82	$ 5,000.00	$ **6,000.00**
GG	Office Equipment	$ -	$ 812.99	$ -	$ 815.99	$ -	$ -

Village of North Freedom 2026 Preliminary Budget General (100)

Type of COA		2024 Budget	2024 YTD	2025 Budget	2025 YTD	2025 Amended Budget	2026 Budget
GG	Municipal Building	$ 10,000.00	$ 11,488.89	$ 10,000.00	$ 7,877.06	$ 10,000.00	**$ 10,000.00**
GG	Other General Gov	$ 1,000.00	$ 1,387.34	$ 1,500.00	$ 1,617.37	$ 1,500.00	**$ 1,500.00**
	General Government Total	**$ 93,323.60**	**$ 104,587.42**	**$ 98,395.32**	**$ 98,544.18**	**$ 104,169.11**	**$ 103,883.00**
	Public Safety						
PS	Law Enforcement	$ -	$ -	$ -	$ -	$ -	**$ -**
PS	Fire Department	$ 59,500.00	$ 59,500.00	$ 60,000.00	$ 60,000.00	$ 60,000.00	*****MOVED TO OTHER LINE ITEM*****
PS	Hydrant Rental to Water	$ 44,889.00	$ 44,889.00	$ 46,729.00	$ -	$ 46,729.00	**$ 48,229.00**
PS	Ambulance	$ 20,128.00	$ 20,128.00	$ 21,204.00	$ 21,204.00	$ 21,204.00	**$ 22,344.00**
PS	Building Inspection/Surveying	$ -	$ 2,626.00	$ -	$ 3,309.50	$ -	**$ -**
PS	FEMA Expenses	$ -	$ -	$ -	$ -	$ -	**$ -**
	Public Safety Total	**$ 124,517.00**	**$ 127,143.00**	**$ 127,933.00**	**$ 84,513.50**	**$ 127,933.00**	**$ 70,573.00**
	Public Works						
PW	Street and Shop Wages	$ 23,000.00	$ 30,153.30	$ 29,000.00	$ 21,805.06	$ 29,000.00	**$ 33,000.00**
PW	Street Maintenance	$ 8,000.00	$ 144,459.92	$ 10,000.00	$ 12,830.12	$ 10,000.00	**$ 10,000.00**
PW	Equipment Repairs/Maintenance	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ 1,759.48	$ 8,000.00	**$ 8,000.00**
PW	Shop Utilities	$ 1,750.00	$ 1,774.68	$ 1,750.00	$ 1,423.89	$ 1,750.00	**$ 2,000.00**
PW	PW Supplies & Improvements	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ 2,284.75	$ 8,000.00	**$ 8,000.00**
PW	Street Lighting	$ 9,500.00	$ 9,021.78	$ 8,600.00	$ 6,248.80	$ 8,600.00	**$ 9,400.00**
PW	Sidewalks/Right of Way	$ 5,000.00	$ 1,800.00	$ 4,000.00	$ 2,600.10	$ 4,000.00	**$ 4,000.00**
PW	Storm Sewers	$ -	$ 1,557.97	$ -	$ -	$ -	**$ -**
PW	Refuse Collection Expenses	$ 41,715.00	$ 41,575.95	$ 42,792.96	$ 21,363.92	$ 42,792.96	**$ 44,476.80**
PW	Refuse Disposal - Cleanup	$ -	$ 1,009.89	$ -	$ -	$ -	**$ -**
PW	Recycling Expenses	$ -	$ -	$ -	$ -	$ -	**$ -**
	Public Works Total	**$ 104,965.00**	**$ 247,353.49**	**$ 112,142.96**	**$ 70,316.12**	**$ 112,142.96**	**$ 118,876.80**
	Culture, Recreation and Edu.						
CRE	Library Expenses	$ 59,500.00	$ 59,500.00	$ 60,500.00	$ 60,500.00	$ 60,500.00	*****MOVED TO OTHER LINE ITEM*****
CRE	Library Grant Expenses	$ -	$ -	$ -	$ -	$ -	**$ -**
CRE	History Book Expenses	$ -	$ -	$ -	$ -	$ -	**$ -**
CRE	Parks & Rec	$ 12,500.00	$ 22,944.21	$ 15,000.00	$ 13,008.17	$ 9,226.21	**$ 11,000.00**
CRE	Celebrations & Entertainment	$ 600.00	$ 600.00	$ 5,000.00	$ 5,535.01	$ 5,000.00	**$ 1,000.00**
	Culture, Recreation and Edu. Total	**$ 72,600.00**	**$ 83,044.21**	**$ 80,500.00**	**$ 79,043.18**	**$ 74,726.21**	**$ 12,000.00**
	Conservation & Development						
CD	TID District Expenses	$ 600.00	$ 650.00	$ 650.00	$ -	$ 650.00	**$ -**
CD	CDBG Expenses	$ -	$ 14,705.00	$ -	$ -	$ -	**$ -**
CD	Mid Continent Railway Grant	$ -	$ -	$ -	$ -	$ -	**$ -**
	Conservation & Development Total	**$ 600.00**	**$ 15,355.00**	**$ 650.00**	**$ -**	**$ 650.00**	**$ -**
	Capital Outlay						
	Highway and Street Const	$ -	$ -	$ -	$ -	$ -	
	Capital Outlay Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Debt Service						
DEBT	Principal on LT Debt	$ 41,000.00	$ 41,000.00	$ 38,000.00	$ 38,000.00	$ 38,000.00	**$ 36,000.00**
DEBT	Interest on LT Debt	$ 10,454.01	$ 9,853.37	$ 10,230.14	$ 8,712.97	$ 10,230.14	**$ 8,748.48**
DEBT	Debt Issuance Costs	$ -	$ -	$ -	$ -	$ -	
	Debt Service Total	**$ 51,454.01**	**$ 50,853.37**	**$ 48,230.14**	**$ 46,712.97**	**$ 48,230.14**	**$ 44,748.48**
	Other Financing Uses						

Village of North Freedom
2026 Preliminary Budget
General (100)

Type of COA		2024 Budget	2024 YTD	2025 Budget	2025 YTD	2025 Amended Budget	2026 Budget
OTHER	Transfer to Library Fund	$ -	$ -	$ -	$ -	$ -	$ 62,000.00
OTHER	Transfer to Fire Fund	$ -	$ -	$ -	$ -	$ -	$ 60,000.00
OTHER	Transfer to Water Utility	$ -	$ -	$ -	$ -	$ -	$ -
OTHER	Transfer to Sewer Utility	$ -	$ -	$ -	$ -	$ -	$ -
OTHER	Misc Expenses	$ -	$ -	$ -	$ -	$ -	$ -
	Sinking Funds						
	Parks	$ 3,000.00	$ -	$ 10,000.00	$ -	$ -	$ -
	Street Repairs	$ 15,000.00	$ -	$ 22,600.00	$ -	$ 22,600.00	$ 14,994.04
	Street Equipment	$ 23,444.90	$ -	$ 5,928.00	$ -	$ 7,613.24	$ 15,000.00
	Community Building	$ 1,500.00	$ -	$ 1,200.00	$ -	$ 1,200.00	$ 6,850.00
	Fire Equipment	$ 20,000.00	$ -	$ 11,685.24	$ -	$ 20,000.00	$ 25,000.00
	Great Sauk State Trail	$ -	$ -	$ -	$ -	$ -	$ -
	Office Equipment	$ -	$ -	$ -	$ -	$ -	$ -
	Water Reserve	$ -	$ -	$ -	$ -	$ -	$ -
	Sewer Utility	$ -	$ -	$ -	$ -	$ -	$ -
	Other Financing Uses Total	$ 62,944.90	$ -	$ 51,413.24	$ -	$ 51,413.24	$ 183,844.04
	TOTAL EXPENSES	$ 510,404.51	$ 628,336.49	$ 519,264.66	$ 379,129.95	$ 519,264.66	$ 533,925.32
	NET TOTALS	$ -	$ 158,751.74	$ -	$ 73,705.12	$ -	$ -