

# Cemetery Referendum

April 7, 2026 – Spring Election



# Why is a referendum being considered?

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The Oak Hill Cemetery, located at 400 N Maple St, North Freedom, WI 53951, is owned and operated by the Oak Hill Cemetery Association, a private entity with 5 Board Members (1 President and 4 Trustees) and 1 Secretary/Treasurer. They hire outside services for grounds keeping and other miscellaneous expenses. The association has been operating at a deficit for many years. With their prices being on the low side, more individuals being cremated rather than buried, and all expenses steadily increasing due to inflation, it has been difficult to maintain for the current Board. Due to the financial burden and time restraints of some of the current members, the Oak Hill Cemetery Association is looking to abandon their ownership/duties.

If the Village were to assume ownership, the Village's current levy is not sufficient enough to take on the additional financial obligation.





# What happens if it is abandoned?

## CHAPTER 157

### DISPOSITION OF HUMAN REMAINS



<https://docs.legis.wisconsin.gov/document/statutes/subch.%2011%20of%20ch.%20157>

## How Cemetery Abandonment works:

Per Wisconsin State Statute [157.115](#), when a cemetery association fails to care for the cemetery for a period of 1 or more years, the municipality that it is located in *may* take control of it, after 5 or more years, it is required.

If it is abandoned, the Sauk County Circuit Court may authorize the removal of bodies from this cemetery to another upon the petition of 6 or more residents from the Village.

"Fails to care" essentially means that there is no organization maintaining the grounds and it just sits there. Potentially there would be tall weeds/grasses, brush, hazardous conditions, etc.

*\*\*Historically, the Village of North Freedom Public Works Department plows the snow in the cemetery in the winter season and the association is responsible for removal of the snow on the sidewalk\*\**

# Can't the Cemetery just ask for money?

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You bet! Per Wisconsin State Statute [157.062\(7\)](#), a Cemetery Association can ask the municipality it is located in for a "Tax for Maintenance" contribution when it has insufficient funds for operations. They are also "authorized" to ask any adjoining town, village, city that may have buried therein decedents for a "Tax for Maintenance" contribution. This could mean that the Town of Freedom, Excelsior, Baraboo and possibly Village of Rock Springs could also give a contribution for operations.

Individuals from the Oak Hill Cemetery Association have stated that it does not feel comfortable "begging" for money and would rather "just turn in the books".

If the Cemetery Association would go this route, the Village might have to restructure its annual budget to make a contribution based off what the current levy would be. If the amount would be over what the Village is comfortable cutting expenses for other essential services, a referendum may be needed to exceed current budget restraints.\*



## What else can be done?

*Keeping in mind, this would be on the Cemetery Board/Staff to do the leg work...*



1. **GRANTS!!!!** The Cemetery Association can apply for grant monies through [usgrants.org](https://usgrants.org). There are a bunch of opportunities out there. They would still maintain their ownership of the cemetery and hopefully get some funds to help grow their revenue. The Village could potentially help them with the application processes.
2. The current Cemetery Association Board Members could find and elect **new** Board Members at their Annual Meeting and the current Board Members that are looking to “be done” with the association could simply “walk away”. The association would then still retain ownership of the grounds and their holdings and the new Board could do a deeper dive into their financials and maybe look at a financial restructuring. They could still ask for the “Tax for Maintenance” contribution from the Village and surrounding Towns and apply for grants.  
*Potentially no tax increase\*.*
3. The current Cemetery Association could dissolve and a new cemetery association could be created and take over operations. This could be done by putting out a Request for Proposal for a different organization/entity to take it over. WI State Statute [157.062\(6\)](#). They could still ask for the “Tax for Maintenance” contribution from the Village and surrounding Towns and apply for grants.  
*Potentially no tax increase\*.*



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## EXPENSES Jan 2025 - Dec 2025

State Farm	899.00	
Meyer Oil	41.71	
Water	138.59	
MBE taxes		grades 7x750.00
prop.	916.00	5250.00
Refund (Kohlmeier)	225.00	urns 11x275.00
taxes	367.96	3025.00
Chopper + Don Hunter	525.00	Mowing 4x1200
Safe box	15.00	7200.00
Tree Removal	2300.00	15475.00
Dirt	311.23	
Menards	52.74	
Spracher Plumbing	863.61	
Pat Schmitz	540.00	
Setting up New acct		
1st 2nd gr tax		
9419 w/c payments		
	7237.84	
Disolved CDs.		
2000.82		
2000.82		
2990.68		
3000.12		
9992.44		
Total expense	41755.28	
15,475.00		
9,050.00		
+7,237.84		
31,762.84		
	18,000 - CW	
	Charging	
	Balance Total	

## INCOME

5 plots sold at \$700 each	3500.00
2 donations	200.00
Full graves	100.00
Ash Urns	7650.00
	5850.00
	17300.00
Bequest Interest	991.56
Generat Interest	248.91
Findons Fee	90.00
Transfer Fee	20.00
	1370.47
Disolved CDs	
3000.12	
2990.68	
2000.82	
2000.82	
9992.44	
Total income	28662.91

Total expense 41755.28

outstanding

expense 9050.00

Total expense as of 12-1-2025 32705.28

Revenue  
Shortfall of  
approximately  
\$14,000.00

Revenues  
(minus  
dissolved CDs)  
\$18,670.47

Expenses  
(minus  
dissolved CDs)  
\$31,762.84

= DEFICIT of

**\$13,092.37**

\*\*Based on the  
financial report  
seen here  
generated in  
November 2025\*\*

# Current Rates

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## FEES AND RATES FOR THE OAK HILL CEMETERY IN NORTH FREEDOM DATE: August, 2023

Purchase of Burial Plot \$700.00

Purchase of Burial Plot in North/Veterans Section \$800.00

### OPENING AND CLOSING RATES:

Weekday \$900.00

Saturday \$1,000.00

Winter Burial Add (Gas Cost) (Per Burial)

November – April \$150.00

Baby Grave (3 feet and under) \$180.00

NOTE: Use discretion on frost in ground for winter burial.  
May waive if no frost.

### CREMATION OPENING AND CLOSING RATES:

Weekday – Per Burial \$525.00

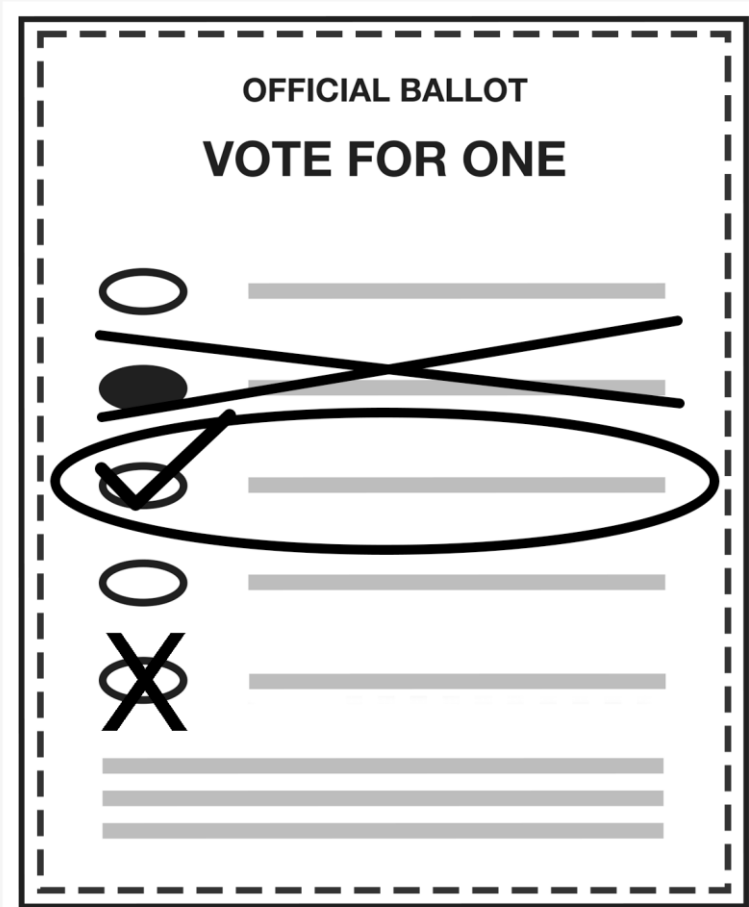
Weekend and Holiday – Per Burial \$850.00

Winter Urn Burial Add November-April \$125.00

NOTE: Use discretion as to paying the \$125 if there is no frost in the ground. May waive if no frost.

Thank you,  
***The Oak Hill Cemetery Board***

# Village Referendum



From the previous slide, we see that it is approximately \$32,000+ for yearly expenses of the cemetery. However, if the Village were to take over ownership/operations, there could be some cost saving. Please note: the Village's current levy is not sufficient enough to take on this if it were to obtain ownership and operation of it regardless of the cost savings. The Village could potentially look at giving the Cemetery Association a "Tax for Maintenance" contribution if it would be substantially lower than the yearly operating costs. Potentially if they would like to discuss options for maybe assistance with mowing costs? Water? Etc.

*So, what would the referendum pay for?* The Village's office personnel would take on the record keeping/cemetery administration therefore wages/benefits for that work would be taken out of operating funds; a cemetery software would be implemented therefore an initial setup fee and annual service fee would be taken out of operating expenses; the cemetery fund would automatically be included in the Village financials, but additional financial auditing may be done on prior years; there would be possibly new equipment needed or maintenance items needed for upkeep therefore needing to take that out of operating funds; and the Village Public Works taking on the mowing/upkeep of the grounds therefore wages and benefits for that work would also be taken out of operating funds.



# Estimated Annual Expenses Budget

<u>Item</u>	<u>Item Function</u>	<u>Amount</u>
Office Wages	Misc Bookkeeping Duties/Burial Coordination	\$1,800.00
Public Works Wages	Grounds Keeping, Burial Management, etc.	\$1,200.00
Mowing/Trimming		\$5,166.00
Gas		\$400.00
Burials	Contractor services for digging burial sites	\$8,500.00
Annual Water		\$200.00
Cemetery Management Software **ROUGH ESTIMATE – SEE NEXT SLIDE**	Online cemetery database for the public to view/keep up to date information on, create plot deeds, maintain records, etc. (initial setup fee – <b>one time</b> )	\$4,000.00
	Annual Service Fee	\$600.00
Insurance	2 Buildings and Contents & Water Lines	Approx. \$1,500.00?
Dirt		\$400.00
<b><u>Approximate Total</u></b>		<b><u>\$23,766.00 (\$19,766.00)</u></b>

# Estimated Annual Expenses Budget – cont.

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## *Explanation of Costs:*

### **Office Wages**

Current Clerk Wage: \$29.00/hour (this includes SSI, Medicare, WRS employer contributions) with approximately 5? (hours could vary) hours per month x 12 months (*hours for the initial setup/conversion will most likely exceed the 5 hours per month due to the workload, but once it is "setup", hours would go back to the approximate 5 hours*)

### **Public Works & Mowing**

Public Works Wages: DPW Current Wage: \$32.16/hour (this includes SSI, Medicare, WRS employer contributions) with approximately 2? (hours could vary) hours per burial x Average of 1.5 burials per month x 12 months?

Mowing: 10? (hours could vary) hours/week for 6-7 months (30 weeks)? @ PT Wage: \$17.22/hour (this includes SSI, Medicare employer contributions)

### **Cemetery Management Software**

2 options available

~Workhorse: Initial Setup Fee approximately \$4,000.00+ (\$3,000 module, \$300 online training, \$700 conversion) + Annual Support \$600.00 (includes a *basic* public search option for buried decedents)

CIMS: 3 tiers of products ranging from \$1,300 - \$20,000+ (includes a more in-depth public search option)

Village of North Freedom 2026 Finalized 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	\$ 181,883.00	\$ 280,703.94	\$ 184,360.00	\$ 328,578.81	\$ 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	\$ 1,634.84	\$ 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	\$ -	\$ 4,456.85	\$ -	\$ -	\$ -	\$ -
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	Miso 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 Francoise Fees	\$ 5,000.00	\$ 4,358.13	\$ 4,000.00	\$ 3,006.40	\$ 4,000.00	\$ 4,000.00
PC	Snow Removal Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PC	Refuse Collection Fees	\$ 41,715.00	\$ 38,448.47	\$ 42,702.98	\$ 36,058.08	\$ 42,702.98	\$ 44,476.80



Village of North Freedom 2026 Finalized Budget General (100)							
Type of COA		2024 Budget	2024 YTD	2025 Budget	2025 YTD	2025 Amended Budget	2026 Budget
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	\$ 28,000.00	\$ 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	Workers Comp Insurance	\$ 5,000.00	\$ 4,781.94	\$ 4,500.00	\$ 2,836.00	\$ 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	\$ -	\$ -
GG	Municipal Building	\$ 10,000.00	\$ 11,488.89	\$ 10,000.00	\$ 7,877.06	\$ 10,000.00	\$ 10,000.00

Village of North Freedom 2026 Finalized Budget General (100)							
Type of COA		2024 Budget	2024 YTD	2025 Budget	2025 YTD	2025 Amended Budget	2026 Budget
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	\$ 48,729.00	\$ -	\$ 46,729.00	\$ 48,131.00
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	\$ 70,475.00
	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						
OTHER	Transfer to Library Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,000.00

Village of North Freedom							
2026 Finalized Budget							
General (100)							
Type of COA		2024 Budget	2024 YTD	2025 Budget	2025 YTD	2025 Amended Budget	2026 Budget
OTHER	Transfer to Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
OTHER	Transfer to Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER	Transfer to Sewer Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER	Misc Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Sinking Funds</b>						
	Parks	\$ 3,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -
	Street Repairs	\$ 15,000.00	\$ -	\$ 22,600.00	\$ -	\$ 22,600.00	\$ 15,092.04
	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	\$ -	\$ 11,885.24	\$ -	\$ 20,000.00	\$ 25,000.00
	Great Sauk State Trail	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Water Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sewer Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Other Financing Uses Total</b>	\$ 62,944.90	\$ -	\$ 51,413.24	\$ -	\$ 51,413.24	\$ 183,942.04
	<b>TOTAL EXPENSES</b>	\$ 510,404.51	\$ 628,336.49	\$ 519,264.66	\$ 379,129.95	\$ 519,264.66	\$ 533,925.32
	<b>NET TOTALS</b>	\$ -	\$ 158,751.74	\$ -	\$ 73,705.12	\$ -	\$ -



# Property Value Impact – No Referendum

*These are best estimates using 2025 data\*\**

2026 MILL RATE SAMPLE - Village of North Freedom estimate only. No other taxing jurisdictions				Village of Freedom, Sauk County comun code 56-161 - Levy Limit referendum increase calculations for 2026 levy limit worksheet based on 2025 levy limit worksheet						
Based on allowable levy of \$175,761				<b>Section A - 2026 LEVY LIMIT WORKSHEET as estimated based on 2025 data</b>						
2026 TOTAL LEVY LL wksht Actual Levy SOT				\$175,761.00	1 2025 PAYABLE 2026 ACTUAL LEVY PLUS 2026 PERSONAL PROPERTY AID (\$470.87)	\$180,569				
ESTIMATED TAX INCREMENT				\$27,178.32	2 EXCLUDE PRIOR YEAR LEVY FOR UNREIMBURSED EXPENSES RELATED TO AN EMERGENCY	\$0				
DIVIDED BY:					3 EXCLUDE 2025 LEVY FOR NEW GENERAL OBLIGATION DEBT	\$77,223				
2025 ASSESSED VALUE -merged assessed SOA				\$30,229,500	4 2025 PAYABLE 2026 ADJUSTED ACTUAL LEVY	\$103,346				
MILL RATE				0.0067132874	5 0% GROWTH PLUS TERMINATED TID %	\$103,346				
					6 NET NEW CONSTRUCTION 2.206% + TERMINATED TID %	\$105,434				
					7 GREATER OF LINE 5 OR LINE 6	\$105,434				
					8 2026 LEVY LIMIT BEFORE ADJUSTMENTS LESS 2027 PERSONAL PROPERTY AID (\$470.87)	\$104,963				
					9 TOTAL ADJUSTMENTS (FROM SECTION D OF THE LEVY LIMIT WORKSHEET	\$70,798				
					10 2025 PAYABLE 2026 ESTIMATED ALLOWABLE LEVY	\$175,761				
GENERAL PROPERTY TAX										Provided by Village for Debt Service
ASSESSED VALUE OF PROPERTY				\$100,000						total allowable levy before referendum increase
TIMES:										
TAX RATE				0.006713						
PROPERTY TAXES				\$671 per \$100,000 of assessed value						
Tax value per the tax rate per \$1,000 of assessed value				\$6.7133						
</										

## Property Value Impact – With \$35,000 Referendum

Village of	North Freedom	TAX YEAR:	2026
DISTRICT #	2025 ASSESSED VALUE*	TOTAL	% TOTAL
North Freedom	30,229,500	30,229,500	100.00%
ESTIMATED TAX INCR			
TAX DESCRIPTIONS	AMOUNT NEEDED	MILL RATE	
COUNTY	\$118,948.06	0.0039348340	
MUNICIPAL	\$243,351.45	0.0080501320	SAUK
BARABOO	\$291,498.24	0.0096428400	N. FREEDOM
MADISON AREA	\$24,781.78	0.0008197880	BARABOO
GROSS TAX	\$678,579.53	0.0224475940	MADISON AREA
SCHOOL CREDIT	\$55,608.82	0.0018395550	
NET TAX	\$622,970.71	0.0206080390	

Section A - 2026 LEVY LIMIT WORKSHEET as estimated based on 2025 data			
1	2025 PAYABLE 2026 ACTUAL LEVY PLUS 2026 PERSONAL PROPERTY AID (\$470.87)	\$180,569	
2	EXCLUDE PRIOR YEAR LEVY FOR UNREIMBURSED EXPENSES RELATED TO AN EMERGENCY	\$0	
3	EXCLUDE 2025 LEVY FOR NEW GENERAL OBLIGATION DEBT	\$77,223	
4	2025 PAYABLE 2026 ADJUSTED ACTUAL LEVY	\$103,346	
5	0% GROWTH PLUS TERMINATED TID %	\$103,346	
6	NET NEW CONSTRUCTION 2.206% + TERMINATED TID %	\$105,434	
7	GREATER OF LINE 5 OR LINE 6	\$105,434	
8	2026 LEVY LIMIT BEFORE ADJUSTMENTS LESS 2027 PERSONAL PROPERTY AID (\$470.87)	\$104,963	
9	TOTAL ADJUSTMENTS (FROM SECTION D OF THE LEVY LIMIT WORKSHEET)	\$70,798	Provided by Village for Debt Service
10	2025 PAYABLE 2026 ALLOWABLE LEVY	\$175,761	total allowable levy before referendum increase

REFERENDUM INCREASE	\$35,000	referendum increase amount
DIVIDED BY:		
ALLOWABLE LEVY BEFORE REFERENDUM INCREASE	\$175,761	
PERCENTAGE INCREASE IN LEVY DUE TO REFERENDUM	19.913%	
TOTAL LEVY WITH INCREASE BY REFERENDUM OF \$35,000	\$210,761	total levy including referendum amount

	Est. Levy	Eq. Value (w/o TID)	Interim Rate	Eq. Value (W/ TID)	TOTAL LEVY	TAX INCREMENT
SAUK	\$103,018.14	35804300	0.002877256	41340800	\$ 118,948.06	\$ 15,929.92
N. FREEDOM	\$210,761.00	35804300	0.005886472	41340800	\$ 243,351.45	\$ 32,590.45
BARABOO	\$252,459.79	35804300	0.007051103	41340800	\$ 291,498.24	\$ 39,038.45
MADISON AREA	\$21,462.92	35804300	0.000599451	41340800	\$ 24,781.78	\$ 3,318.86

# Property Value Impact – With \$20,000 Referendum

These are best estimates  
using 2025 data\*\*

## 2026 MILL RATE SAMPLE - Village of North Freedom estimate only. No other taxing jurisdictions

Based on allowable levy of \$195,761	
2026 TOTAL LEVY LL wksht Actual Levy SOT	\$195,761.00
ESTIMATED TAX INCREMENT	\$ 30,270.97
DIVIDED BY:	
2025 ASSESSED VALUE -merged assessed SOA	\$30,229,500
MILL RATE	0.0074771983
GENERAL PROPERTY TAX	
ASSESSED VALUE OF PROPERTY	\$100,000
TIMES:	
TAX RATE	0.007477
PROPERTY TAXES	\$748 per \$100,000 of assessed value
Tax value per the tax rate per \$1,000 of assessed value	
	\$7.4772
DIFFERENCE BETWEEN WITH & WITHOUT**	
	\$747.72 WITH
	\$671.33 WITHOUT
	\$76.39 How much extra/year per \$100,000 of assessed value
	\$1.47 /week

## ESTIMATED MILL RATE WORKSHEET

Village of	North Freedom		TAX YEAR:	2026
DISTRICT #	2025 ASSESSED VALUE*	TOTAL	% TOTAL	
North Freedom	30,229,500	30,229,500	100.00%	
TAX DESCRIPTIONS	AMOUNT NEEDED	MILL RATE		
COUNTY	\$118,948.06	0.0039348340		
MUNICIPAL	\$226,031.97	0.0074771980		
BARABOO	\$291,498.24	0.0096428400		
MADISON AREA	\$24,781.78	0.0008197880		
GROSS TAX	\$661,260.05	0.0218746600		
SCHOOL CREDIT	\$55,608.82	0.0018395550		
NET TAX	\$605,651.23	0.0200351060		

## Village of Freedom, Sauk County comun code 56-161 - Levy Limit referendum increase calculations for 2026 levy limit worksheet based on 2025 levy limit worksheet

Section A - 2026 LEVY LIMIT WORKSHEET as estimated based on 2025 data	
1 2025 PAYABLE 2026 ACTUAL LEVY PLUS 2026 PERSONAL PROPERTY AID (\$470.87)	\$180,569
2 EXCLUDE PRIOR YEAR LEVY FOR UNREIMBURSED EXPENSES RELATED TO AN EMERGENCY	\$0
3 EXCLUDE 2025 LEVY FOR NEW GENERAL OBLIGATION DEBT	\$77,223
4 2025 PAYABLE 2026 ADJUSTED ACTUAL LEVY	\$103,346
5 0% GROWTH PLUS TERMINATED TID %	\$103,346
6 NET NEW CONSTRUCTION 2.206% + TERMINATED TID %	\$105,434
7 GREATER OF LINE 5 OR LINE 6	\$105,434
8 2026 LEVY LIMIT BEFORE ADJUSTMENTS LESS 2027 PERSONAL PROPERTY AID (\$470.87)	\$104,963
9 TOTAL ADJUSTMENTS (FROM SECTION D OF THE LEVY LIMIT WORKSHEET	\$70,798
10 2025 PAYABLE 2026 ALLOWABLE LEVY	\$175,761
PERCENTAGE INCREASE FOR REFERENDUM FIGURED BY DIVIDING THE LEVY INCREASE BY REFERENDUM BY THE TOTAL ALLOWABLE LEVY BEFORE THE REFERENDUM AMOUNT BUT WITH A	
REFERENDUM INCREASE	\$20,000
DIVIDED BY:	
ALLOWABLE LEVY BEFORE REFERENDUM INCREASE	\$175,761
PERCENTAGE INCREASE IN LEVY DUE TO REFERENDUM	11.379%
TOTAL LEVY WITH INCREASE BY REFERENDUM OF \$20,000	
	\$195,761

## ESTIMATED TAX INCREMENT WORKSHEET

Est. Levy	Eq. Value (w/o TID)	Interim Rate	Eq. Value (W/ TID)	TOTAL LEVY	TAX INCREMENT
\$103,346.14	35804300	0.002877256	41340800	\$ 118,948.06	\$ 15,929.92
\$195,761.00	35804300	0.005467528	41340800	\$ 226,031.97	\$ 30,270.97
\$252,459.79	35804300	0.007051103	41340800	\$ 291,498.24	\$ 39,038.45
\$21,462.92	35804300	0.000599451	41340800	\$ 24,781.78	\$ 3,318.86



These are best estimates  
using 2025 data\*\*

# Property Value Impact – With \$15,000 Referendum

2026 MILL RATE SAMPLE - Village of North Freedom estimate only. No other taxing jurisdictions			Village of Freedom, Sauk County comun code 56-161 - Levy Limit referendum increase calculations for 2026 levy limit worksheet based on 2025 levy limit worksheet		
Based on allowable levy of \$190,761			Section A - 2026 LEVY LIMIT WORKSHEET as estimated based on 2025 data		
2026 TOTAL LEVY LL wksht Actual Levy SOT	\$190,761.00		1 2025 PAYABLE 2026 ACTUAL LEVY PLUS 2026 PERSONAL PROPERTY AID (\$470.87)	\$180,569	
ESTIMATED TAX INCREMENT	\$29,497.81		2 EXCLUDE PRIOR YEAR LEVY FOR UNREIMBURSED EXPENSES RELATED TO AN EMERGENCY	\$0	
DIVIDED BY:			3 EXCLUDE 2025 LEVY FOR NEW GENERAL OBLIGATION DEBT	\$77,223	
2025 ASSESSED VALUE -merged assessed SOA	\$30,229,500		4 2025 PAYABLE 2026 ADJUSTED ACTUAL LEVY	\$103,346	
MILL RATE	0.0072862206		5 0% GROWTH PLUS TERMINATED TID %	\$103,346	
GENERAL PROPERTY TAX			6 NET NEW CONSTRUCTION 2.206% + TERMINATED TID %	\$105,434	
ASSESSED VALUE OF PROPERTY	\$100,000		7 GREATER OF LINE 5 OR LINE 6	\$105,434	
TAX RATE	0.007286		8 2026 LEVY LIMIT BEFORE ADJUSTMENTS LESS 2027 PERSONAL PROPERTY AID (\$470.87)	\$104,963	
PROPERTY TAXES	\$729	per \$100,000 of assessed value	9 TOTAL ADJUSTMENTS (FROM SECTION D OF THE LEVY LIMIT WORKSHEET)	\$70,798	Provided by Village for Debt Service
Tax value per the tax rate per \$1,000 of assessed value			10 2025 PAYABLE 2026 ALLOWABLE LEVY	\$175,761	total allowable levy before referendum increase
Tax value per the tax rate per \$1,000 of assessed value			PERCENTAGE INCREASE FOR REFERENDUM FIGURED BY DIVIDING THE LEVY INCREASE BY REFERENDUM BY THE TOTAL ALLOWABLE LEVY BEFORE THE REFERENDUM AMOUNT BUT WITH A		
Tax value per the tax rate per \$1,000 of assessed value			REFERENDUM INCREASE	\$15,000	referendum increase amount
Tax value per the tax rate per \$1,000 of assessed value			DIVIDED BY:		
Tax value per the tax rate per \$1,000 of assessed value			ALLOWABLE LEVY BEFORE REFERENDUM INCREASE	\$175,761	
Tax value per the tax rate per \$1,000 of assessed value			PERCENTAGE INCREASE IN LEVY DUE TO REFERENDUM	8.534%	
Tax value per the tax rate per \$1,000 of assessed value			TOTAL LEVY WITH INCREASE BY REFERENDUM OF \$15,000	\$190,761	total levy including referendum amount
Tax value per the tax rate per \$1,000 of assessed value			DIFFERENCE BETWEEN WITH & WITHOUT**		
Tax value per the tax rate per \$1,000 of assessed value			\$728.62 WITH		
Tax value per the tax rate per \$1,000 of assessed value			\$671.33 WITHOUT		
Tax value per the tax rate per \$1,000 of assessed value			\$57.29 How much extra/year per \$100,000 of assessed value		
Tax value per the tax rate per \$1,000 of assessed value			\$1.10 /week		
ESTIMATED MILL RATE WORKSHEET			ESTIMATED TAX INCREMENT WORKSHEET		
Village of	North Freedom	TAX YEAR:	2026		
DISTRICT #	2025 ASSESSED VALUE*	TOTAL	% TOTAL		
North Freedom	30,229,500	30,229,500	100.00%		
TAX DESCRIPTIONS	AMOUNT NEEDED	MILL RATE	SAUK	Est. Lev	Eq. Value (w/o TID)
COUNTY	\$118,948.06	0.0039348340	N. FREEDOM	\$103,038.14	35804300
MUNICIPAL	\$220,258.81	0.0072862210	BARABOO	\$190,761.00	35804300
BARABOO	\$291,498.24	0.0096428400	MADISON AREA	\$252,459.79	35804300
MADISON AREA	\$24,781.78	0.0008197880		\$21,462.92	35804300
GROSS TAX	\$655,486.89	0.0216836830			
SCHOOL CREDIT	\$55,608.82	0.0018395550			
NET TAX	\$599,878.07	0.0198441280			
				Interim Rate	Eq. Value (W/ TID)
				0.0028772561	41340800
				0.0053278796	41340800
				0.0070511025	41340800
				0.0005994509	41340800
					TOTAL LEVY
					\$118,948.06
					\$220,258.81
					\$291,498.24
					\$24,781.78
					\$15,000.00
					\$29,497.81
					\$39,038.45
					\$3,318.86

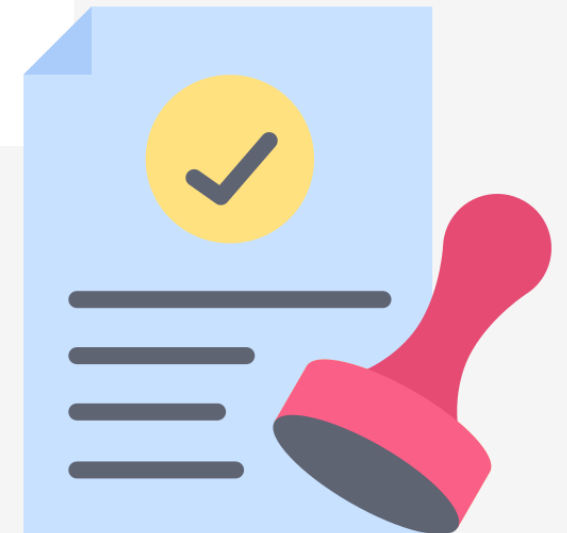
# Ballot Question

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"Under state law, the increase in the levy of the Village of North Freedom for the tax to be imposed for the next fiscal year, 2026, is limited to 2.206%, which would result in a levy of approximately \$175,761. Shall the Village of North Freedom be allowed to exceed this limit and increase the levy for the next fiscal year, 2026, for the purpose owning, maintaining, and operating the Oak Hill Cemetery located at 400 N Maple St, North Freedom, WI 53951, by a total of [PERCENTAGE]%, which results in a levy of approximately \$[REVISED LEVY], and on an ongoing basis, include the increase of \$[AMOUNT OF REFERENDUM] for each fiscal year going forward?"

## What happens if this passes?

If the referendum is approved by a majority of voters, the Village will be able to maintain its current level of funding for normal operations plus take on the financial obligations/ownership/maintenance of the Oak Hill Cemetery. This referendum would be perpetual (year-to-year) and the Village wouldn't have to cut funding from essential services available to the public.





# What happens if this fails?

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It would only prolong the inevitable. The Cemetery's holdings are dwindling. They could, maybe, operate for 1-2 more years and then they truly would be out of funds. They would essentially abandon it and it would just sit there...

The Village is trying to be proactive about this so this doesn't happen. A good majority of residents/tax payers have loved ones buried there. It wouldn't be the Village's intention to let the land waste away making it not accessible for patrons.

*So, what happens if the Village takes the Cemetery over without the referendum increase?* The Village would then have to cut essential services available to the public, cut operational costs more than what has already been done, and reduce services that many people of the public have come to rely on. The Village could continue to try other referendums or have to take out loans for operations to be paid back through the Cemetery Fund revenue.



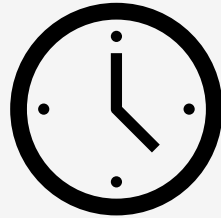
# What else would be needed?



The Village of North Freedom Board will work with the Oak Hill Cemetery Association on the conveyance of the property, records, and the entirety of its holdings over to the Village. This would be projected to be completed by the end of 2026. The Village Board would then need to create a cemetery Ordinance and Policies and potentially a citizen appointed Board – similar to how a Library Board functions *\*pending how the Village would like the cemetery to be governed*. The Village Board would also then create a Special Revenue Fund based off of the State of Wisconsin Uniform Chart of Accounts for Wisconsin Municipalities where fund transactions would be recorded. A cemetery software would also be implemented bringing the record keeping to a digital platform for management of the burial records and open/available spaces.

# So, what happens next?

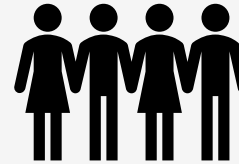
This question will be on the Spring Election – **Tuesday, April 7, 2026** – ballot for the electors of the Village.  
*It is in YOUR hands on what happens next.*



## Early Voting

Electors may "vote early in the Village Office, during the in-person absentee voting days:  
3/24/26 – 8:00 AM to 3:30 PM  
3/25/26 – 8:00 AM to 3:30 PM  
3/26/26 – 8:00 AM to 3:30 PM  
3/27/26 – 8:00 AM to 3:30 PM  
3/30/26 – 8:00 AM to 3:30 PM  
3/31/26 – 8:00 AM to 3:30 PM  
4/1/26 – 8:00 AM to 3:30 PM  
4/2/26 – 8:00 AM to 3:30 PM  
4/3/26 – 8:00 AM to 5:00 PM\*

\*BY APPOINTMENT ONLY



## Election Day

Your polling place is the North Freedom Community Center (105 N Maple St, North Freedom, WI) and it will be open 7:00 AM to 8:00 PM. Photo ID required.



## Absentee Voting

Go to <https://myvote.wi.gov> to request an absentee ballot. Deadline to request a ballot by mail is: Thursday, April 2, 2026 – 5:00 PM

Village Office of the Clerk/Treasurer – [clerk\\_treasurer@vonf.wi.gov](mailto:clerk_treasurer@vonf.wi.gov)  
608-522-4550