Village of North Freedom
2027 Preliminary Budget
General (100)

Type of COA		2025 Actual	2025 Amended Budget	2026 Budget	2026 YTD	2027 Budget
			REVENUE			
	Taxes					
T	January Tax Collections	$ 184,360.00	$ 184,360.00	**$ 180,098.00**	$ 252,400.22	**$ 174,005.00**
T	December Tax Collection	$ -	$ -	**$ -**	$ 121,300.24	**$ -**
T	Tax Increment Revenue	$ -	$ 70,000.00	**$ 80,000.00**	$ -	**$ 80,000.00**
T	Mobile Home Fees Revenue	$ 1,634.64	$ 2,500.00	**$ 2,400.00**	$ 6,015.03	**$ 7,500.00**
T	Interest and Penalty on Taxes	$ -	$ -	**$ -**	$ -	**$ -**
	Taxes Total	**$ 185,994.64**	**$ 256,860.00**	**$ 262,498.00**	**$ 379,715.49**	**$ 261,505.00**
	Special Assessments					
SA	Special Assesments	$ 8,425.00	**$ -**	**$ -**	**$ 870.00**	**$ -**
	Special Assessments Total	**$ 8,425.00**	**$ -**	**$ -**	**$ 870.00**	**$ -**
	Intergovernmental Revenues					
IR	FEMA Revenue	$ -	$ -	**$ -**	$ -	**$ -**
IR	Other Federal Grants	$ -	$ -	**$ -**	$ -	**$ -**
IR	State Shared Revenue	$ 195,671.05	$ 195,198.83	**$ 201,534.59**	$ 33,156.67	**$ 204,281.51**
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*****
IR	State Transportation Aids	$ 6,353.75	$ 6,353.75	**$ 7,306.81**	$ 7,306.81	**$ 8,402.83**
IR	FED Trans Enhancement Grant	$ -	$ -	**$ -**	$ -	**$ -**
IR	State Recycling Grant	$ 1,966.70	$ 1,900.00	**$ 1,900.00**	$ 1,967.23	**$ 1,900.00**
IR	Exempt Computer Aids	$ 109.12	$ 109.12	**$ 109.12**	$ 109.12	**$ 109.12**
IR	Recreation Improvement Grants	$ -	$ -	**$ -**	$ -	**$ -**
IR	Library Grants	$ -	$ -	**$ -**	$ -	**$ -**
	Intergovernmental Revenues Total	**$ 204,100.62**	**$ 203,561.70**	**$ 210,850.52**	**$ 42,539.83**	**$ 214,693.46**
	Licenses and Permits					
LP	Beer and Liquor Licenses	$ 800.00	$ 800.00	**$ 800.00**	$ 800.00	**$ 800.00**
LP	Mobile Home License Fee	$ -	$ -	**$ -**	$ -	**$ -**
LP	Cig & Bartender License	$ 335.00	$ 250.00	**$ 300.00**	$ 320.00	**$ 300.00**
LP	Mobile Home License Fee	$ -	$ -	**$ -**	$ -	**$ -**
LP	Seller License Fee	$ -	$ -	**$ -**	$ -	**$ -**
LP	Refuse Licenses Fees	$ -	$ -	**$ -**	$ -	**$ -**
LP	Misc Permit Fee Revenue	$ -	$ -	**$ -**	$ -	**$ -**
LP	Dog License Fees	$ 858.50	$ 650.00	**$ 650.00**	$ 762.00	**$ 750.00**
LP	Building Permits	$ 4,814.00	$ -	**$ -**	$ 5,737.00	**$ -**
LP	Rezoning Fee	$ 1,050.00	$ -	**$ -**	$ 350.00	**$ -**
LP	AirBNB Licenses	$ 200.00	$ 200.00	**$ 200.00**	$ 100.00	**$ 100.00**
	Licenses and Permits Total	**$ 8,057.50**	**$ 1,900.00**	**$ 1,950.00**	**$ 8,069.00**	**$ 1,950.00**
	Fines, Forfeits and Penalties					
FFP	Parking Fines	$ 480.00	$ -	**$ -**	$ 680.00	**$ -**
FFP	Ordinance Violation Fines	$ -	$ -	**$ -**	$ 50.00	**$ -**
	Fines, Forfeits and Penalties Total	**$ 480.00**	**$ -**	**$ -**	**$ 730.00**	**$ -**
	Public Charges for Services					
PC	Clerks Fees	$ 173.25	$ -	**$ -**	$ 82.00	**$ -**
PC	Copy Fees	$ -	$ -	**$ -**	$ -	**$ -**
PC	Charter Francise Fees	$ 3,914.86	$ 4,000.00	**$ 4,000.00**	$ 2,657.98	**$ 3,400.00**

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Type of COA		2025 Actual	2025 Amended Budget	2026 Budget	2026 YTD	2027 Budget
PC	Snow Removal Charges	$ -	$ -	$ -	$ -	$ -
PC	Refuse Collection Fees	$ 43,519.15	$ 42,792.96	$ 44,476.80	$ 33,681.07	$ 46,441.20
PC	Refuse Clean Up Stickers	$ 1,092.00	$ 950.00	$ 950.00	$ 822.00	$ 850.00
PC	Library Book Fines	$ -	$ -	$ -	$ -	$ -
PC	Library Reimbursement	$ -	$ -	$ -	$ -	$ -
PC	Freedom Days Revenue	$ 6,203.50	$ -	$ -	$ -	$ -
PC	History Book Revenue	$ -	$ -	$ -	$ -	$ -
PC	CDBG Loan Repayments	$ 9,544.00	$ -	$ -	$ 15,332.00	$ -
	Public Charges for Services Total	**$ 64,446.76**	**$ 47,742.96**	**$ 49,426.80**	**$ 52,575.05**	**$ 50,691.20**
	Miscellaneous Revenues					
MISC	Interest Income	$ 19,683.93	$ -	$ -	$ 2,363.06	$ -
MISC	Park Rental	$ 549.00	$ 600.00	$ 600.00	$ 506.00	$ 550.00
MISC	Rent-Town of Freedom	$ 4,635.12	$ 6,600.00	$ 6,600.00	$ 4,950.00	$ 6,600.00
MISC	Rent-Hall	$ 3,040.00	$ 2,000.00	$ 2,000.00	$ 2,565.00	$ 2,250.00
MISC	TID Revenue	$ -	$ -	$ -	$ -	$ -
MISC	Revolving Loan Repayments	$ -	$ -	$ -	$ -	$ -
MISC	Sale of Village Property	$ 132.00	$ -	$ -	$ 17,751.00	$ -
MISC	Library Donations	$ -	$ -	$ -	$ -	$ -
MISC	History Grant	$ -	$ -	$ -	$ -	$ -
MISC	Parks & Rec Donations	$ -	$ -	$ -	$ 2,708.00	$ -
MISC	Village Donations	$ -	$ -	$ -	$ -	$ -
MISC	Reimbursements	$ -	$ -	$ -	$ -	$ -
MISC	Refunds/Dividends	$ 660.00	$ -	$ -	$ 706.00	$ -
MISC	Misc Revenues	$ 15,970.09	$ -	$ -	$ 62,476.65	$ -
	Miscellaneous Revenues Total	**$ 44,670.14**	**$ 9,200.00**	**$ 9,200.00**	**$ 94,025.71**	**$ 9,400.00**
	Other Financing Sources					
OTHER	Proceeds from LT Debt	$ -	$ -	$ -	$ -	$ -
OTHER	Prior Year's Budget	$ -	$ -	$ -	$ -	$ -
	Other Financing Sources Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL INCOME	**$ 516,174.66**	**$ 519,264.66**	**$ 533,925.32**	**$ 578,525.08**	**$ 538,239.66**
			EXPENSES			
	General Government					
GG	Village Trustee Wages	$ 7,664.14	$ 8,000.00	$ 9,000.00	$ 8,558.24	$ 9,000.00
GG	Legal Fees	$ 2,337.00	$ 3,000.00	$ 3,500.00	$ 364.00	$ 3,000.00
GG	Clerk	$ 26,513.89	$ 28,900.00	$ 17,750.00	$ 19,791.19	$ 24,000.00
GG	Dues and Memberships	$ 828.09	$ 1,300.00	$ 1,300.00	$ 1,056.64	$ 1,000.00
GG	Dog Licenses Paid to County	$ 420.50	$ 400.00	$ 425.00	$ 265.00	$ 425.00
GG	Publications	$ 762.62	$ 350.00	$ 350.00	$ 223.83	$ 350.00
GG	Health Ins Costs	$ 20,215.61	$ 20,469.11	$ 22,158.00	$ 16,618.50	$ 25,983.60
GG	Elections	$ 1,846.14	$ 2,500.00	$ 3,500.00	$ 1,994.78	$ 2,500.00
GG	Independent Audit & Accounting	$ 19,684.13	$ 5,000.00	$ 9,000.00	$ 14,980.00	$ 16,000.00
GG	Assessment of Property	$ 5,425.42	$ 5,500.00	$ 5,900.00	$ 5,825.45	$ 6,500.00
GG	Property & Liability Ins	$ 5,799.57	$ 6,000.00	$ 6,500.00	$ 4,465.10	$ 7,000.00
GG	Wokers Comp Insurance	$ 3,372.00	$ 4,500.00	$ 5,000.00	$ 3,418.00	$ 4,500.00

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Type of COA		2025 Actual	2025 Amended Budget	2026 Budget	2026 YTD	2027 Budget
GG	Unemployment Insurance	$ -	$ -	$ -	$ -	$ -
GG	Office Utilities	$ 1,721.14	$ 1,750.00	$ 2,000.00	$ 1,741.45	$ 2,000.00
GG	Office Supplies	$ 6,864.02	$ 5,000.00	$ 6,000.00	$ 4,176.00	$ 5,500.00
GG	Office Equipment	$ 2,546.00	$ -	$ -	$ 2,464.02	$ -
GG	Municipal Building	$ 16,965.99	$ 10,000.00	$ 10,000.00	$ 80,504.12	$ 15,000.00
GG	Other General Gov	$ 1,913.50	$ 1,500.00	$ 1,500.00	$ 1,637.95	$ 1,600.00
	General Government Total	**$ 124,879.76**	**$ 104,169.11**	**$ 103,883.00**	**$ 168,084.27**	**$ 124,358.60**
	Public Safety					
PS	Law Enforcement	$ -	$ -	$ -	$ -	$ -
PS	Fire Department	$ -	$ 60,000.00	***MOVED TO OTHER LINE ITEM**	*MOVED TO OTHER LINE ITEM**	***MOVED TO OTHER LINE ITEM**
PS	Hydrant Rental to Water	$ 46,729.00	$ 46,729.00	$ 48,131.00	$ -	$ 49,575.00
PS	Ambulance	$ 21,204.00	$ 21,204.00	$ 22,344.00	$ 22,344.00	$ 23,440.00
PS	Building Inspection/Surveying	$ 4,360.50	$ -	$ -	$ 5,204.00	$ -
PS	FEMA Expenses	$ -	$ -	$ -	$ -	$ -
	Public Safety Total	**$ 72,293.50**	**$ 127,933.00**	**$ 70,475.00**	**$ 27,548.00**	**$ 73,015.00**
	Public Works					
PW	Street and Shop Wages	$ 24,536.70	$ 29,000.00	$ 33,000.00	$ 15,818.08	$ 30,000.00
PW	Street Maintenance	$ 19,564.54	$ 10,000.00	$ 10,000.00	$ 36,035.01	$ 10,000.00
PW	Equipment Repairs/Maintenance	$ 9,573.30	$ 8,000.00	$ 8,000.00	$ 6,306.15	$ 8,000.00
PW	Shop Utilities	$ 2,005.87	$ 1,750.00	$ 2,000.00	$ 1,855.20	$ 2,000.00
PW	PW Supplies & Improvements	$ 108.65	$ 8,000.00	$ 8,000.00	$ 4,183.30	$ 6,500.00
PW	Street Lighting	$ 9,697.44	$ 8,600.00	$ 9,400.00	$ 7,056.78	$ 9,300.00
PW	Right of Way Maintenance	$ 14,021.75	$ 4,000.00	$ 4,000.00	$ 21,900.00	$ 4,000.00
PW	Storm Sewers	$ -	$ -	$ -	$ -	$ -
PW	Refuse Collection Expenses	$ 39,353.52	$ 42,792.96	$ 44,476.80	$ 32,523.34	$ 46,441.20
PW	Refuse Disposal - Cleanup	$ -	$ -	$ -	$ 48.66	$ -
PW	Recycling Expenses	$ -	$ -	$ -	$ -	$ -
	Public Works Total	**$ 118,861.77**	**$ 112,142.96**	**$ 118,876.80**	**$ 125,726.52**	**$ 116,241.20**
	Health & Human Services					
HLT	Cemetery	$ -	$ -	$ -	$ -	$ 5,000.00
		$ -	**$ -**	**$ -**	**$ -**	**$ 5,000.00**
	Culture, Recreation and Edu.					
CRE	Library Expenses	$ -	$ 60,500.00	***MOVED TO OTHER LINE ITEM**	*MOVED TO OTHER LINE ITEM**	***MOVED TO OTHER LINE ITEM**
CRE	Library Grant Expenses	$ -	$ -	$ -	$ -	$ -
CRE	History Book Expenses	$ -	$ -	$ -	$ -	$ -
CRE	Parks & Rec	$ 33,722.36	$ 9,226.21	$ 11,000.00	$ 25,494.29	$ 11,000.00
CRE	Celebrations & Entertainment	$ 5,535.01	$ 5,000.00	$ 1,000.00	$ 1,000.00	$ 1,200.00
	Culture, Recreation and Edu. Total	**$ 39,257.37**	**$ 74,726.21**	**$ 12,000.00**	**$ 26,494.29**	**$ 12,200.00**
	Conservation & Development					
CD	TID District Expenses	$ -	$ 650.00	$ -	$ -	$ -
CD	CDBG Expenses	$ 9,304.00	$ -	$ -	$ 15,082.00	$ -
CD	Mid Continent Railway Grant	$ -	$ -	$ -	$ -	$ -
	Conservation & Development Total	**$ 9,304.00**	**$ 650.00**	**$ -**	**$ 15,082.00**	**$ -**
	Capital Outlay					

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Type of COA		2025 Actual	2025 Amended Budget	2026 Budget	2026 YTD	2027 Budget
	Highway and Street Const	$ -	$ -	$ -	$ -	$ -
	Capital Outlay Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Debt Service					
DEBT	Principal on LT Debt	$ 9,484.07	$ 38,000.00	**$ 36,000.00**	$ 44,061.27	**$ 41,500.18**
DEBT	Interest on LT Debt	$ 5,587.64	$ 10,230.14	**$ 8,748.48**	$ 8,748.48	**$ 6,951.46**
DEBT	Debt Issuance Costs	$ -	$ -			
	Debt Service Total	**$ 15,071.71**	**$ 48,230.14**	**$ 44,748.48**	**$ 52,809.75**	**$ 48,451.64**
	Other Financing Uses					
OTHER	Transfer to Library Fund	$ 60,500.00	$ -	**$ 62,000.00**	$ -	**$ 72,000.00**
OTHER	Transfer to Fire Fund	$ 60,000.00	$ -	**$ 60,000.00**	$ -	**$ 60,000.00**
OTHER	Transfer to Water Utility	$ -	$ -	**$ -**	$ -	**$ -**
OTHER	Transfer to Sewer Utility	$ -	$ -	**$ -**	$ -	**$ -**
OTHER	Misc Expenses	$ 2,916.34	$ -	**$ -**	$ -	**$ -**
	Sinking Funds					
	Parks	$ -	$ -	**$ -**	$ -	**$ -**
	Street Repairs	$ -	$ 22,600.00	**$ 15,092.04**	$ -	**$ 6,973.22**
	Street Equipment	$ -	$ 7,613.24	**$ 15,000.00**	$ -	**$ -**
	Community Building	$ -	$ 1,200.00	**$ 6,850.00**	$ -	**$ -**
	Fire Equipment	$ -	$ 20,000.00	**$ 25,000.00**	$ -	**$ 20,000.00**
	Great Sauk State Trail	$ -	$ -	**$ -**	$ -	**$ -**
	Office Equipment	$ -	$ -	**$ -**	$ -	**$ -**
	Water Reserve	$ -	$ -	**$ -**	$ -	**$ -**
	Sewer Utility	$ -	$ -	**$ -**	$ -	**$ -**
	Other Financing Uses Total	**$ 123,416.34**	**$ 51,413.24**	**$ 183,942.04**	**$ -**	**$ 158,973.22**
	TOTAL EXPENSES	**$ 503,084.45**	**$ 519,264.66**	**$ 533,925.32**	**$ 415,744.83**	**$ 538,239.66**
	NET TOTALS	**$ 13,090.21**	**$ -**	**$ -**	**$ 162,780.25**	**$ -**