VILLAGE OF NORTH FREEDOM
RESOLUTION 2026-013
A RESOLUTION FOR 2027 BUDGET ADOPTION AND TAX LEVY APPROVAL

WHEREAS, The Village of North Freedom hereby will appropriate the necessary funds for the operation of the government and administration of the Village of North Freedom for the year 2027.

The Village Board of the Village of North Freedom, Wisconsin do ordain as follows:

WHEREAS, There is hereby appropriated out of the receipts of the Village of North Freedom for the year 2027, including monies received from the general property tax levy to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts: Budget attached.

WHEREAS, There is hereby levied a tax of **$174,005.00** on all the taxable property within the Village of North Freedom as returned by the assessor in the year 2027 for the uses and purposes set forth in the budget.

THEREFORE, The Village Clerk is hereby authorized and directed to spread this tax on the current tax roll of the Village of North Freedom.

So passed on this 9th day of November, 2026 on a motion presented by Doering and seconded by Da. Ansett.

This resolution was adopted at the Village of North Freedom Regular Board Meeting held on November 9, 2026.

Approved:

Michael Carignan, Village President

I hereby certify that this resolution was duly passed by the Village of North Freedom Board during its regular session on the 9th day of November, 2026.

Attest:

Nicki Breunig, Clerk/Treasurer

Village of North Freedom
2027 Finalized 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	$ 6,647.08	$ 7,500.00
T	Interest and Penalty on Taxes	$ -	$ -	$ -	$ -	$ -
	Taxes Total	**$ 185,994.64**	**$ 256,860.00**	**$ 262,498.00**	**$ 380,347.54**	**$ 261,505.00**
	Special Assessments					
SA	Special Assesments	$ 8,425.00	$ -	$ -	$ 6,670.00	$ -
	Special Assessments Total	**$ 8,425.00**	**$ -**	**$ -**	**$ 6,670.00**	**$ -**
	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	$ 801.50	$ 750.00
LP	Building Permits	$ 4,814.00	$ -	$ -	$ 5,737.00	$ -
LP	Rezoning Fee	$ 1,050.00	$ -	$ -	$ 700.00	$ -
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**	**$ 8,458.50**	**$ 1,950.00**
	Fines, Forfeits and Penalties					
FFP	Parking Fines	$ 480.00	$ -	$ -	$ 680.00	$ -
FFP	Ordinance Violation Fines	$ -	$ -	$ -	$ 750.00	$ -
	Fines, Forfeits and Penalties Total	**$ 480.00**	**$ -**	**$ -**	**$ 1,430.00**	**$ -**
	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

Village of North Freedom
2027 Finalized Budget
General (100)

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	$ 37,460.33	$ 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**	**$ 56,354.31**	**$ 50,691.20**
	Miscellaneous Revenues					
MISC	Interest Income	$ 19,683.93	$ -	$ -	$ 2,363.06	$ -
MISC	Park Rental	$ 549.00	$ 600.00	$ 600.00	$ 517.00	$ 550.00
MISC	Rent-Town of Freedom	$ 4,635.12	$ 6,600.00	$ 6,600.00	$ 5,500.00	$ 6,600.00
MISC	Rent-Hall	$ 3,040.00	$ 2,000.00	$ 2,000.00	$ 2,875.00	$ 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**	**$ 94,896.71**	**$ 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**	**$ 590,696.89**	**$ 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	$ 21,783.96	$ 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	$ 400.50	$ 425.00
GG	Publications	$ 762.62	$ 350.00	$ 350.00	$ 490.37	$ 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	$ 2,516.70	$ 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	$ 8,750.00
GG	Property & Liability Ins	$ 5,799.57	$ 6,000.00	$ 6,500.00	$ 5,434.51	$ 7,000.00
GG	Wokers Comp Insurance	$ 3,372.00	$ 4,500.00	$ 5,000.00	$ 4,143.00	$ 4,500.00

Village of North Freedom
2027 Finalized Budget
General (100)

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	$ 1,895.22	$ 2,000.00
GG	Office Supplies	$ 6,864.02	$ 5,000.00	$ 6,000.00	$ 4,583.28	$ 5,500.00
GG	Office Equipment	$ 2,546.00	$ -	$ -	$ 2,464.02	$ -
GG	Municipal Building	$ 16,965.99	$ 10,000.00	$ 10,000.00	$ 81,593.00	$ 15,000.00
GG	Other General Gov	$ 1,913.50	$ 1,500.00	$ 1,500.00	$ 1,721.28	$ 1,600.00
	General Government Total	**$ 124,879.76**	**$ 104,169.11**	**$ 103,883.00**	**$ 174,428.67**	**$ 126,608.60**
	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	$ 26,370.00
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**	**$ 75,945.00**
	Public Works					
PW	Street and Shop Wages	$ 24,536.70	$ 29,000.00	$ 33,000.00	$ 17,046.52	$ 30,000.00
PW	Street Maintenance	$ 19,564.54	$ 10,000.00	$ 10,000.00	$ 39,644.10	$ 10,000.00
PW	Equipment Repairs/Maintenance	$ 9,573.30	$ 8,000.00	$ 8,000.00	$ 6,348.83	$ 8,000.00
PW	Shop Utilities	$ 2,005.87	$ 1,750.00	$ 2,000.00	$ 1,990.08	$ 2,000.00
PW	PW Supplies & Improvements	$ 108.65	$ 8,000.00	$ 8,000.00	$ 4,587.78	$ 6,500.00
PW	Street Lighting	$ 9,697.44	$ 8,600.00	$ 9,400.00	$ 7,825.18	$ 9,300.00
PW	Right of Way Maintenance	$ 14,021.75	$ 4,000.00	$ 4,000.00	$ 22,550.00	$ 4,000.00
PW	Storm Sewers	$ -	$ -	$ -	$ 1,000.00	$ -
PW	Refuse Collection Expenses	$ 39,353.52	$ 42,792.96	$ 44,476.80	$ 36,229.74	$ 46,441.20
PW	Refuse Disposal - Cleanup	$ -	$ -	$ -	$ 48.66	$ -
PW	Recycling Expenses	$ -	$ -	$ -	$ -	$ -
	Public Works Total	**$ 118,861.77**	**$ 112,142.96**	**$ 118,876.80**	**$ 137,270.89**	**$ 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	$ 26,474.06	$ 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**	**$ 27,474.06**	**$ 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					

Village of North Freedom
2027 Finalized Budget
General (100)

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**	$ -	**$ 4,383.22**
	Street Equipment	$ -	$ 7,613.24	**$ 15,000.00**	$ -	**$ -**
	Community Building	$ -	$ 1,200.00	**$ 6,850.00**	$ -	**$ -**
	Fire Equipment	$ -	$ 20,000.00	**$ 25,000.00**	$ -	**$ 17,410.00**
	Great Sauk State Trail	$ -	$ -	**$ -**	$ -	**$ -**
	Office Equipment	$ -	$ -	**$ -**	$ -	**$ -**
	Water Reserve	$ -	$ -	**$ -**	$ -	**$ -**
	Sewer Utility	$ -	$ -	**$ -**	$ -	**$ -**
	Other Financing Uses Total	**$ 123,416.34**	**$ 51,413.24**	**$ 183,942.04**	**$ -**	**$ 153,793.22**
	TOTAL EXPENSES	**$ 503,084.45**	**$ 519,264.66**	**$ 533,925.32**	**$ 434,613.37**	**$ 538,239.66**
	NET TOTALS	**$ 13,090.21**	**$ -**	**$ -**	**$ 156,083.52**	**$ -**