

VILLAGE OF FRIESLAND - PROPOSED BUDGET 2026			
REVENUE	BUDGETED 2024	BUDGETED 2025	BUDGETED 2026
BEGINNING BALANCE	\$ 2,000.00	\$ 5,000.00	\$ 5,000.00
TAXES			
LOCAL PROPERTY TAX	\$ 109,885.00	\$ 104,231.00	\$ 106,109.00
PERSONAL PROPERTY AID	\$ 1,750.00	\$ 1,650.45	\$ 2,017.99
EXEMPT COMPUTER AID	\$ 296.00	\$ 295.60	\$ 295.60
WATER DEPARTMENT TAX EQUIVALENT	\$ 20,000.00	\$ 19,000.00	\$ 14,100.00
INTERGOVERNMENTAL REVENUE			
STATE SHARED TAX	\$ 41,769.30	\$ 42,726.90	\$44,179.46
FIRE INSURANCE TAX	\$ -	\$ 1,200.00	\$1,700.00
SUPPLEMENTAL AID SHARED REVENUE	\$ 35,412.70	\$ 36,227.19	\$37,459.07
STATE TRANSPORTATION AID	\$ 8,929.00	\$ 8,393.38	\$8,995.10
COUNTY HIGHWAY AID	\$ -	\$ -	\$0.00
REGULATION & COMPLIANCE			
LICENSES & PERMITS	\$ 300.00	\$ 300.00	\$ 400.85
DOG LICENSE REFUND	\$ 200.00	\$ 200.48	\$ 350.00
LAW & ORDINANCE VIOLATIONS	\$ -	\$ 1,000.00	\$ 587.00
PUBLIC CHARGES FOR SERVICE			
CEMETERY	\$ 4,000.00	\$ 8,000.00	\$ 7,100.00
PARK GIFT INCOME	\$ -	\$ -	\$ -
TRASH PICKUP INCOME	\$ 24,600.00	\$ 24,800.00	\$ 24,000.00
USE OF MONEY AND PROPERTY			
INTEREST EARNED	\$ 350.00	\$ 700.00	\$ 1,400.00
RENT INCOME - FIRE STATION	\$ 12,000.00	\$ 12,000.00	\$ 3,500.00
RENT INCOME - FRIESLAND EMS	\$ 500.00	\$ 500.00	\$ -
RENT INCOME - LAND RENT	\$ 700.00	\$ 700.00	\$700.00
RENT INCOME - POST OFFICE, VILLAGE HALL, OFFICES	\$ 19,700.00	\$ 18,000.00	\$ 18,500.00
OTHER			
OTHER INCOME	\$ -	\$ 600.00	\$ -
INSURANCE DIVIDEND	\$ 1,000.00	\$ 800.00	\$ 850.00
BANK LOAN FUNDING	\$ -	\$ -	\$ 35,000.00
EQUIPMENT SALES, RECYCLING	\$ -	\$ -	
REVENUE TOTAL	\$283,392.00	\$286,325.00	\$312,244.07
EXPENDITURES			
GENERAL GOVERNMENT			
VILLAGE BOARD	\$ 4,800.00	\$ 5,025.00	\$ 5,000.00
ATTORNEY SERVICES	\$ 1,200.00	\$ 990.00	\$ 1,000.00
CLERK & SUPPLIES	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
ELECTIONS	\$ 6,000.00	\$ 4,000.00	\$ 3,500.00
ASSESSOR, BOARD OF REVIEW	\$ 5,400.00	\$ 5,400.00	\$ 33,600.00
SPECIAL ACCOUNTING & AUDITOR	\$ 2,300.00	\$ 2,400.00	\$ 4,000.00
TREASURER & SUPPLIES	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
PO BOX RENT	\$ 1,900.00	\$ 2,000.00	\$ 1,500.00
TELEPHONE	\$ 1,340.00	\$ 1,475.00	\$ 1,500.00
GENERAL VILLAGE & HALL	\$ 13,000.00	\$ 9,500.00	\$ 10,000.00
PROPERTY, HIGHWAY VILLAGE INSURANCE	\$ 6,500.00	\$ 6,200.00	\$ 7,300.00
HEALTH INSURANCE	\$ 8,800.00	\$ 9,000.00	\$ 10,000.00
PAYROLL TAXES	\$ 4,000.00	\$ -	\$ -
OTHER GENERAL GOVERNMENT EXPENSES	\$ -	\$ -	\$ 2,600.00
PUBLIC SAFETY			
LAW ENFORCEMENT	\$ 9,000.00	\$ 8,000.00	\$ 7,500.00
FIRE DEPARTMENT	\$ 15,000.00	\$ 16,200.00	\$ 17,200.00
PUBLIC FIRE PROTECTION	\$ 48,355.00	\$ 48,355.00	\$ 48,355.00
AMBULANCE CALLS	\$ 2,000.00	\$ 2,000.00	\$ 2,500.00
FRIESLAND EMS SERVICES	\$ 2,300.00	\$ 2,300.00	\$ 3,000.00
TRANSPORTATION			
STREET MAINTENANCE	\$ 35,413.00	\$ 36,300.00	\$ 10,000.00
STREET RESERVE	\$ -	\$ -	\$ 37,459.07
SNOW REMOVAL	\$ 5,000.00	\$ 4,500.00	\$ 2,500.00
EQUIPMENT MAINTENANCE & STORAGE	\$ 8,954.00	\$ 11,000.00	\$ 12,500.00
STREET LIGHTING	\$ 5,000.00	\$ 4,600.00	\$ 4,600.00
EQUIPMENT PURCHASES	\$ 1,000.00	\$ 1,000.00	\$ 500.00
SANITATION			
TRASH PICKUP CHARGES	\$ 23,666.00	\$ 24,000.00	\$ 23,000.00
HEALTH, CULTURE AND CONSERVATION			
COLUMBIA COUNTY HUMANE SOCIETY	\$ 225.00	\$ 600.00	\$ 500.00
CEMETERY EXPENSES	\$ 7,000.00	\$ 8,000.00	\$ 7,000.00
BAND EXPENSES	\$ 500.00	\$ 500.00	\$ 250.00
CHRISTMAS LIGHTS & EXPENSES	\$ 100.00	\$ 100.00	\$ 100.00
PARK EXPENSES	\$ 4,500.00	\$ 8,000.00	\$ 5,000.00
NON DEPARTMENTAL & GENERAL			
OTHER EXPENSES-WEBSITE	\$ 225.00	\$ -	\$ -
DEBT RETIREMENT			
FIRE STATION ADDITION	\$ 12,500.00	\$ 14,500.00	\$ -
2023 WAGE COVERED LOAN	\$ 6,534.00	\$ -	\$ -
2023 WINNEBAGO ST REPAIR LOAN	\$ 7,380.00	\$ 7,380.00	\$ 7,380.00
2ND ST LOT DEVELOPMENT LOAN	\$ 5,500.00	\$ 12,000.00	\$ 12,500.00
EXPENSES TOTAL	\$ 281,392.00	\$ 281,325.00	\$ 307,844.07
ENDING BALANCE	\$ 2,000.00	\$ 5,000.00	\$ 5,000.00
EXPENDITURES TOTAL	\$ 283,392.00	\$ 286,325.00	\$ 312,844.07