VILLAGE OF FRIESLAND - PROPOSED BUDGET 2027			
REVENUE	BUDGETED 2025	BUDGETED 2026	BUDGETED 2027
BEGINNING BALANCE	$ 5,000.00	$ 5,000.00	$ 7,500.00
TAXES			
LOCAL PROPERTY TAX	$ 104,231.00	$ 106,109.00	$ 120,720.00
PERSONAL PROPERTY AID	$ 1,650.45	$ 2,017.99	$ 2,017.99
EXEMPT COMPUTER AID	$ 295.60	$ 295.60	$ 295.60
WATER DEPARTMENT TAX EQUIVALENT	$ 19,000.00	$ 14,100.00	$ 14,000.00
INTERGOVERNMENTAL REVENUE			
STATE SHARED TAX	$ 42,726.90	$44,179.46	$45,107.20
FIRE INSURANCE TAX	$ 1,200.00	$1,700.00	$1,700.00
SUPPLEMENTAL AID SHARED REVENUE	$ 36,227.19	$37,459.07	$38,245.71
STATE TRANSPORTATION AID	$ 8,393.38	$8,995.10	$9,265.26
COUNTY HIGHWAY AID	$ -	$0.00	$0.00
REGULATION & COMPLIANCE			
LICENSES & PERMITS	$ 300.00	$ 400.85	$ 500.00
DOG LICENSE REFUND	$ 200.48	$ 350.00	$ 425.00
LAW & ORDINANCE VIOLATIONS	$ 1,000.00	$ 587.00	$ 650.00
PUBLIC CHARGES FOR SERVICE			
CEMETERY	$ 8,000.00	$ 7,100.00	$ 7,000.00
PARK GIFT INCOME	$ -	$ -	$ -
TRASH PICKUP INCOME	$ 24,800.00	$ 24,000.00	$ 25,000.00
USE OF MONEY AND PROPERTY			
INTEREST EARNED	$ 700.00	$ 1,400.00	$ 1,400.00
RENT INCOME - FIRE STATION	$ 12,000.00	$ 3,500.00	$ 1.00
RENT INCOME - FRIESLAND EMS	$ 500.00	$ -	$ -
RENT INCOME - LAND RENT	$ 700.00	$700.00	$700.00
RENT INCOME - POST OFFICE, VILLAGE HALL, OFFICES	$ 18,000.00	$ 18,500.00	$ 18,500.00
OTHER			
OTHER INCOME	$ 600.00	$ -	$ 600.00
INSURANCE DIVIDEND	$ 800.00	$ 850.00	$ 800.00
BANK LOAN FUNDING	$ -	$ 35,000.00	$ -
EQUIPMENT SALES, RECYCLING	$ -		
REVENUE TOTAL	**$286,325.00**	**$312,244.07**	**$294,427.76**
EXPENDITURES			
GENERAL GOVERNMENT			
VILLAGE BOARD	$ 5,025.00	$ 5,000.00	$ 5,000.00
ATTORNEY SERVICES	$ 990.00	$ 1,000.00	$ 1,200.00
CLERK & SUPPLIES	$ 13,000.00	$ 13,000.00	$ 14,000.00
ELECTIONS	$ 4,000.00	$ 3,500.00	$ 3,500.00
ASSESSOR, BOARD OF REVIEW	$ 5,400.00	$ 33,600.00	$ 7,200.00
SPECIAL ACCOUNTING & AUDITOR	$ 2,400.00	$ 4,000.00	$ 4,300.00
TREASURER & SUPPLIES	$ 13,000.00	$ 13,000.00	$ 14,000.00
PO BOX RENT	$ 2,000.00	$ 1,500.00	$ 1,600.00
TELEPHONE	$ 1,475.00	$ 1,500.00	$ 1,500.00
GENERAL VILLAGE & HALL	$ 9,500.00	$ 10,000.00	$ 9,500.00
PROPERTY, HIGHWAY VILLAGE INSURANCE	$ 6,200.00	$ 7,300.00	$ 6,800.00
HEALTH INSURANCE	$ 9,000.00	$ 10,000.00	$ 10,000.00
PAYROLL TAXES	$ -	$ -	$ -
OTHER GENERAL GOVERNMENT EXPENSES	$ -	$ 2,600.00	$ 2,000.00
PUBLIC SAFETY			
LAW ENFORCEMENT	$ 8,000.00	$ 7,500.00	$ 7,500.00
FIRE DEPARTMENT	$ 16,200.00	$ 17,200.00	$ 17,200.00
PUBLIC FIRE PROTECTION	$ 48,355.00	$ 48,355.00	$ 48,355.00
AMBULANCE CALLS	$ 2,000.00	$ 2,500.00	$ 3,000.00
FRIESLAND EMS SERVICES	$ 2,300.00	$ 3,000.00	$ 3,000.00
TRANSPORTATION			
STREET MAINTENANCE	$ 36,300.00	$ 10,000.00	$ 10,000.00
STREET RESERVE	$ -	$ 37,459.07	$ 37,459.07
SNOW REMOVAL	$ 4,500.00	$ 2,500.00	$ 2,000.00
EQUIPMENT MAINTENANCE & STORAGE	$ 11,000.00	$ 12,500.00	$ 11,000.00
STREET LIGHTING	$ 4,600.00	$ 4,600.00	$ 4,740.00
EQUIPMENT PURCHASES	$ 1,000.00	$ 500.00	$ 6,782.69
SANITATION			
TRASH PICKUP CHARGES	$ 24,000.00	$ 23,000.00	$ 26,400.00
HEALTH, CULTURE AND CONSERVATION			
COLUMBIA COUNTY HUMANE SOCIETY	$ 600.00	$ 500.00	$ 500.00
CEMETERY EXPENSES	$ 8,000.00	$ 7,000.00	$ 8,500.00
BAND EXPENSES	$ 500.00	$ 250.00	$ 250.00
CHRISTMAS LIGHTS & EXPENSES	$ 100.00	$ 100.00	$ 100.00
PARK EXPENSES	$ 8,000.00	$ 5,000.00	$ 4,200.00
NON DEPARTMENTAL & GENERAL			
OTHER EXPENSES-WEBSITE	$ -	$ -	$ -
DEBT RETIREMENT			
FIRE STATION ADDITION	$ 14,500.00	$ -	$ -
2023 WAGE COVERED LOAN	$ -	$ -	$ -
2023 WINNEBAGO ST REPAIR LOAN	$ 7,380.00	$ 7,380.00	$ -
2ND ST LOT DEVELOPMENT LOAN	$ 12,000.00	$ 12,500.00	$ -
STERK ROAD CAPITAL OUTLAY LOAN	$ -	$ -	$ 20,841.00
EXPENSES TOTAL	$ 281,325.00	$ 307,844.07	$ 292,427.76
ENDING BALANCE	$ 5,000.00	$ 5,000.00	$ 2,000.00
EXPENDITURES TOTAL	**$ 286,325.00**	**$ 312,844.07**	**$ 294,427.76**