



**TOWN BOARD MEETING
WEDNESDAY, July 23, 2025
6:00 p.m.
FREEDOM TOWN HALL - W2004 COUNTY RD S**

1. Call to order, roll call, pledge
2. Verification of posting/adopt agenda
3. Public comment session (maximum 15 minutes total)
4. Discussion on 2024 audit by Lauterbach & Amen
5. Update to Quarter 2 Financials Presented by Adam from Baird
6. Discussion and possible action on Pay App #1 for Northeast Asphalt Road Project (Greiner to Lau)
7. Discussion and possible action on Pay App #1 for Northeast Asphalt Addition Road Project (Lau to Town line)
8. Discussion and possible action on Pay App #3 for Diamond #1
9. Discussion and possible action on Red Power Diesel balance of \$2,930.39
10. Discussion and possible action on Operator Licenses
11. Discussion and possible action on RFP for Permitting and Licensing Software
12. Discussion and possible action on Future Space Needs for Town Operations
13. Discussion and possible action on Gonnering CSM
14. Discussion and possible action on property concerns – N4128 County Road E
15. Discussion and possible action on property concerns - W2060 County Road S
16. Department Reports –
 - a. Fire Company Report
 - b. First Responder Report
 - c. Highway Department Report
 - d. Attorney Report
 - e. Planner Report
 - f. Administrator Report
 - g. Park Committee Report
 - h. Outagamie County Police Dept Report
17. Identify Future Agenda Items
 - a) VFW Contract
 - b) Right-of-Way Obstruction Ordinance
 - c) Chapter 19: Parks
 - d) Ordinance Enforcement & Administrative Authority
 - e) Town Board Meeting Minutes from 6/25/25
 - f) Social Media & AI Policy
18. Consideration Of Vouchers/Direct Deposits
19. Adjourn

Posted on the Board at the Freedom Town Hall and on the Town website on the 22ND of July 2025 by 4:00 PM by the Clerk's Office.

Dana McHugh, Clerk/ Treasurer

TOWN OF FREEDOM, OUTAGAMIE
COUNTY, WISCONSIN

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2024

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TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

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FINANCIAL SECTION

This section includes:

Independent Auditor's Report

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

Supplemental Schedules

INDEPENDENT AUDITOR'S REPORT

This section includes the opinion of the Town's independent auditing firm.



INDEPENDENT AUDITOR'S REPORT

July 8, 2025

Members of the Town Board
Town of Freedom, Outagamie County, Wisconsin

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Freedom, Outagamie County (the Town), Wisconsin as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Freedom, Outagamie County, Wisconsin, as of December 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules, and supplementary pension schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Freedom, Outagamie County, Wisconsin's, basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements

- Fund Financial Statements

 - Governmental Funds

 - Fiduciary Fund

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Statement of Net Position

December 31, 2024

See Following Page

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Statement of Net Position

December 31, 2024

ASSETS	
Current Assets	
Cash and Investments	\$ 5,551,519
Receivables - Net of Allowances	
Taxes	2,262,950
Accounts	140,120
Other	9,527
Total Current Assets	<u>7,964,116</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	930,120
Depreciable	19,684,868
Accumulated Depreciation	<u>(9,368,354)</u>
Total Noncurrent Assets	<u>11,246,634</u>
Total Assets	<u>19,210,750</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - WRS	<u>193,549</u>
Total Assets and Deferred Outflows of Resources	<u>19,404,299</u>

The notes to the financial statements are an integral part of this statement.

LIABILITIES

Current Liabilities	
Accounts Payable	\$ 58,476
Accrued Payroll	21,287
Accrued Interest Payable	84,857
Retainage Payable	21,943
Current Portion of Long-Term Liabilities	<u>1,277,297</u>
Total Current Liabilities	<u>1,463,860</u>
Noncurrent Liabilities	
Compensated Absences Payable	7,037
Net Pension Liability - WRS	18,990
General Obligation Bonds Payable	6,885,000
Notes Payable	2,257,000
Loans Payable	<u>463,323</u>
Total Noncurrent Liabilities	<u>9,631,350</u>
Total Liabilities	<u>11,095,210</u>

DEFERRED INFLOWS OF RESOURCES

Property Taxes	3,738,006
Deferred Items - WRS	<u>103,074</u>
Total Deferred Inflows of Resources	<u>3,841,080</u>
Total Liabilities and Deferred Inflows of Resources	<u>14,936,290</u>

NET POSITION

Net Investment in Capital Assets	365,773
Restricted	
Fire Truck	5,573
Fire/EMS Building	57,810
Light Projects	175,601
Park	381,082
Debt Service	729,556
Capital Projects	1,513,673
Unrestricted	<u>1,238,941</u>
Total Net Position	<u><u>4,468,009</u></u>

The notes to the financial statements are an integral part of this statement.

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Statement of Activities

For the Fiscal Year Ended December 31, 2024

	Expenses	Program Revenues			Net (Expenses)/ Revenues
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions	
Governmental Activities					
General Government	\$ 748,581	74,073	73,240	—	(601,268)
Public Safety	646,548	1,814	35,873	—	(608,861)
Public Works	1,391,197	396,673	301,495	—	(693,029)
Health and Human Services	1,982	—	—	—	(1,982)
Culture, Recreation, and Education	167,251	—	—	—	(167,251)
Conservation and Development	116,938	—	—	—	(116,938)
Interest on Long-Term Debt	353,640	—	—	—	(353,640)
Total Governmental Activities	3,426,137	472,560	410,608	—	(2,542,969)
General Revenues					
Taxes					
Property Tax					3,256,756
Mobile Home Tax					18,406
Sales Tax					108,242
Other Taxes					3,133
Intergovernmental - Unrestricted					
Shared Taxes from State					462,905
Investment Income					180,296
Miscellaneous					20,110
					<u>4,049,848</u>
Change in Net Position					1,506,879
Net Position - Beginning					<u>2,961,130</u>
Net Position - Ending					<u><u>4,468,009</u></u>

The notes to the financial statements are an integral part of this statement.

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Balance Sheet - Governmental Funds

December 31, 2024

See Following Page

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Balance Sheet - Governmental Funds

December 31, 2024

	<u>General</u>
ASSETS	
Cash and Investments	\$ 3,263,939
Receivables - Net of Allowances	
Taxes	886,612
Accounts	8,552
Other	9,527
Due from Other Funds	<u>173,748</u>
Total Assets	<u><u>4,342,378</u></u>
LIABILITIES	
Accounts Payable	58,476
Accrued Payroll	21,287
Retainage Payable	—
Due to Other Funds	<u>776,880</u>
Total Liabilities	<u>856,643</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	<u>1,493,726</u>
Total Liabilities and Deferred Inflows of Resources	<u><u>2,350,369</u></u>
FUND BALANCES	
Restricted	620,066
Unassigned	<u>1,371,943</u>
Total Fund Balances	<u><u>1,992,009</u></u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u><u><u>4,342,378</u></u></u>

The notes to the financial statements are an integral part of this statement.

Debt Service	Capital Projects				Totals
	Capital Projects	TID #1	TID #2	TID #3	
1,432,387	—	229,522	625,671	—	5,551,519
979,953	—	205,834	190,551	—	2,262,950
—	—	131,568	—	—	140,120
—	—	—	—	—	9,527
—	—	306,035	605,301	—	1,085,084
2,412,340	—	872,959	1,421,523	—	9,049,200
—	—	—	—	—	58,476
—	—	—	—	—	21,287
—	21,943	—	—	—	21,943
—	140,609	134,456	—	33,139	1,085,084
—	162,552	134,456	—	33,139	1,186,790
1,597,927	—	335,637	310,716	—	3,738,006
1,597,927	162,552	470,093	310,716	33,139	4,924,796
814,413	—	402,866	1,110,807	—	2,948,152
—	(162,552)	—	—	(33,139)	1,176,252
814,413	(162,552)	402,866	1,110,807	(33,139)	4,124,404
2,412,340	—	872,959	1,421,523	—	9,049,200

The notes to the financial statements are an integral part of this statement.

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

December 31, 2024

Total Governmental Fund Balances	\$ 4,124,404
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.	11,246,634
Deferred outflows (inflows) of resources related to the pensions not reported in the funds. Deferred Items - WRS	90,475
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(8,796)
Net Pension Liability - WRS	(18,990)
General Obligation Bonds Payable	(7,660,000)
Notes Payable	(2,691,000)
State Trust Fund Loans Payable	(529,861)
Accrued Interest Payable	<u>(84,857)</u>
Net Position of Governmental Activities	<u>4,468,009</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2024**

See Following Page

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Fiscal Year Ended December 31, 2024

	<u>General</u>
Revenues	
Taxes	\$ 1,303,084
Intergovernmental	873,513
Licenses and Permits	153,439
Charges for Services	317,307
Fines and Forfeitures	1,814
Investment Income	173,262
Miscellaneous	19,889
Total Revenues	<u>2,842,308</u>
Expenditures	
General Government	545,938
Public Safety	504,022
Public Works	938,070
Health and Social Services	1,982
Culture, Recreation, and Education	136,254
Conservation and Development	116,938
Capital Outlay	58,612
Debt Service	
Principal Retirement	—
Interest and Fiscal Charges	—
Total Expenditures	<u>2,301,816</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>540,492</u>
Other Financing Sources (Uses)	
Transfers In	—
Transfers Out	<u>(312,267)</u>
	<u>(312,267)</u>
Net Change in Fund Balances	228,225
Fund Balances - Beginning	<u>1,763,784</u>
Fund Balances - Ending	<u><u>1,992,009</u></u>

The notes to the financial statements are an integral part of this statement.

Debt Service	Capital Projects				Totals
	Capital Projects	TID #1	TID #2	TID #3	
1,647,127	—	117,161	319,165	—	3,386,537
—	395,121	—	—	—	1,268,634
—	—	—	—	—	153,439
—	—	—	—	—	317,307
—	—	—	—	—	1,814
—	—	96	6,938	—	180,296
—	—	151	—	70	20,110
1,647,127	395,121	117,408	326,103	70	5,328,137
—	—	37,104	150	21,124	604,316
—	—	—	—	—	504,022
—	—	—	—	—	938,070
—	—	—	—	—	1,982
—	—	—	—	—	136,254
—	—	—	—	—	116,938
—	557,673	—	—	—	616,285
1,029,246	—	100,000	145,000	—	1,274,246
238,176	—	29,778	104,928	—	372,882
1,267,422	557,673	166,882	250,078	21,124	4,564,995
379,705	(162,552)	(49,474)	76,025	(21,054)	763,142
307,077	—	132,468	264,513	—	704,058
(379,706)	—	—	—	(12,085)	(704,058)
(72,629)	—	132,468	264,513	(12,085)	—
307,076	(162,552)	82,994	340,538	(33,139)	763,142
507,337	—	319,872	770,269	—	3,361,262
814,413	(162,552)	402,866	1,110,807	(33,139)	4,124,404

The notes to the financial statements are an integral part of this statement.

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the
Governmental Funds to the Statement of Activities - Governmental Activities
For the Fiscal Year Ended December 31, 2024**

Net Change in Fund Balances - Total Governmental Funds	\$ 763,142
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Amounts reported for governmental activities in the Statement of Activities
are different because:

Governmental funds report capital outlays as expenditures. However, in the
Statement of Activities the cost of those assets is allocated over their estimated
useful lives and reported as depreciation expense.

Capital Outlays	477,548
Depreciation Expense	(656,120)

The net effect of deferred outflows (inflows) of resources related
to the pensions not reported in the funds.

Change in Deferred Items - WRS	(34,452)
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The issuance of long-term debt provides current financial resources to
governmental funds, while the repayment of the principal on long-term
debt consumes the current financial resources of the governmental funds.

Change in Compensated Absences Payable	10,196
Change in Net Pension Liability - WRS	48,198
Issuance of Debt	(395,121)
Retirement of Debt	1,166,000
Amortization of Bond Premium	108,246

Changes to accrued interest on long-term debt in the Statement of Activities
does not require the use of current financial resources and, therefore, are not
reported as expenditures in the governmental funds.

19,242

Changes in Net Position of Governmental Activities	<u>1,506,879</u>
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TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Statement of Fiduciary Net Position
December 31, 2024

	<u>Custodial</u> <u>Tax</u> <u>Agency</u>
ASSETS	
Cash and Cash Equivalents	\$ 3,431,023
Receivables	
Taxes	<u>5,531,342</u>
Total Assets	<u>8,962,365</u>
LIABILITIES	
Due to Other Governments	<u>8,962,365</u>
NET POSITION	
Net Position Restricted for Individuals, Organizations, and Other Governments	<u><u>—</u></u>

The notes to the financial statements are an integral part of this statement.

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

**Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2024**

	<u>Custodial</u> <u>Tax</u> <u>Agency</u>
Additions	
Collection of Property Tax	\$ 5,520,131
Deductions	
Distributions to Other Governments	<u>5,520,131</u>
Change in Fiduciary Net Position	—
Net Position Restricted for Individuals, Organizations, and Other Governments	
Beginning	<u>—</u>
Ending	<u><u>—</u></u>

The notes to the financial statements are an integral part of this statement.

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Freedom, Outagamie County (the Town), Wisconsin is a municipal corporation represented by a five member Town Board. The government-wide financial statements have been prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Town's accounting policies established in GAAP and used by the Town are described below.

REPORTING ENTITY

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there are no fiduciary component units that are required to be included in the financial statements of the Town and there are no discretely component units to include in the reporting entity.

BASIS OF PRESENTATION

Government-Wide Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The Town's general government, public safety, public works, health and human services, culture, recreation, and education, and conservation and development services are classified as governmental activities. The Town does not have any business-type activities.

The government-wide Statement of Net Position is: (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The Town's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions (general government, public safety, public works, etc.) The functions are supported by general government revenues (property taxes, mobile home taxes, sales taxes, certain intergovernmental revenues, fines, permits, and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (general government, public safety, public works, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs are normally covered by general revenue (property taxes, mobile home taxes, sales taxes, certain intergovernmental revenues, fines, permits, and charges, etc.).

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Statements - Continued

The Town does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds that is eliminated like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of General Fund services provided (finance, personnel, purchasing, legal, technology management, etc.).

This government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

Fund Financial Statements

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories.

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Town may electively add funds, as major funds, which either have debt outstanding or a specific or community focus. The nonmajor funds are combined in a single column in the fund financial statements. A fund is considered major if it is the primary operating fund of the Town or meets the following criteria:

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the Town:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund.

Debt Service Fund is used to for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The Debt Service Fund is a major fund.

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Governmental Funds - Continued

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Town maintains four major capital projects funds. The Capital Projects Fund is used to account for transactions relating to capital outlays that are financed through general obligation debt and tax levies. The TID #1 Fund is used to account for financial resources to be used for the acquisition or construction of capital facilities for TID #1. The TID #2 Fund is used to account for financial resources to be used for the acquisition or construction of capital facilities for TID #2. The TID #3 Fund is used to account for financial resources to be used for the acquisition or construction of capital facilities for TID #3.

Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore are not available to support Town programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

Custodial Funds are used to account for assets held by the Town in a purely custodial capacity. The Tax Agency Fund is used to account for taxes collected and held in escrow for other governmental activities.

The Town's fiduciary fund is presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the Town, these funds are not incorporated into the government-wide statements.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate.

All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

All custodial funds utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Custodial funds equity is classified as net position.

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, both governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The Town recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, certain state and federal aid, and interest on investments. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

All custodial funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/NET POSITION

Cash and Investments

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the Town’s investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes and accounts.

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/ NET POSITION - Continued

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Internal service fund services provided and used are not eliminated in the process of consolidation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Capital Assets

Capital assets purchased or acquired with an original cost of \$1,000, depending on asset class, or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Town as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. Infrastructure such as streets, traffic signals and signs are capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Buildings and Improvements	15 - 50 Years
Machinery and Equipment	5 - 50 Years
Infrastructure	20 - 50 Years

Compensated Absences

Employees accrue an all encompassing paid time off amount based on completed years of service. Paid time off includes vacation, sick leave, personal time, emergency or bereavement leave, and time off to care for dependents. Paid time off is earned bi-weekly at a rate between 6.15 hours per pay period and 9.53 hours per pay period based on completed years of service. Paid time off cannot be taken until it is earned, and up to 5 days may carry over to the next calendar year. All earned wages, compensatory time, and earned vacation time will be paid upon termination of employment.

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/
NET POSITION - Continued**

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

Unrestricted - All other net position balances that do not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/ NET POSITION - Continued

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the General Fund, Capital Projects Fund, and Debt Service Fund at the function level. No budget is adopted for the TID #1, TID #2, and TID #3 Funds. All annual appropriations lapse at fiscal year-end. Project-length financial plans are adopted for all capital projects funds.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the utilized in the governmental funds. Encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures of liabilities because the commitments will be honored during the subsequent year. Expenditures may not legally exceed budgeted amounts at the function level. Budgets may be amended with approval of the Town Board.

DEFICIT FUND BALANCE

The following funds had deficit fund balance as of the date of this report:

Fund	Deficit
Capital Projects	\$ 162,552
TID #3	33,139

The Town will be transferring resources from the General Fund in future years to cover these deficit balances.

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

The Town maintains a cash and investment pool that is available for use by all funds except the pension trust funds. Each fund type's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the Town's funds. The deposits and investments of the custodial fund are held separately from those of other funds.

Permitted Deposits and Investments - Statutes authorize the Town to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Local Government Investment Pool.

The Local Government Investment Pool (LGIP) is an investment pool managed by the Wisconsin Department of Administration, which allows governments within the State to pool their funds for investment purposes. LGIP is not registered with the SEC as an investment company. Investments in LGIP are valued at the share price, which is the price for which the investment could be sold.

Deposits. At year-end, the carrying amount of the Town's deposits for governmental activities totaled \$4,797,223 and the bank balances totaled \$4,850,503. In addition the Town had \$754,296 invested in LGIP at year end, which has an average maturity of less than one year.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does not have an investment policy which specifically addresses interest rate risk.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Besides investing in security instruments authorized under State Statute, the Town does not have an investment policy which further addresses credit risk. At year-end, the Town's investments in LGIP are not rated.

Custodial Credit Risk - Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. Deposits at each bank in the state of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 for the combined amount of all time and savings accounts (including NOW accounts) and \$250,000 for all demand deposit accounts (interest-bearing and non-interest-bearing). Accounts at each institution outside the state of Wisconsin are insured by the FDIC up to \$250,000 for the combined total of all deposit accounts. In addition, the State of Wisconsin Public Depository Guarantee Fund guarantees the Town's deposits up to \$400,000 per public depository. The Town does not have an investment policy which specifically addresses custodial credit risk for deposits. At year-end, \$4,100,503 of the bank balance of deposits was not covered by collateral, federal depository or equivalent insurance.

Custodial Credit Risk - Investments. For an investment, this is the risk that in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have an investment policy which specifically addresses custodial credit risk for investments. The Town's investment in the LGIP is not subject to custodial credit risk.

Concentration of Credit Risk. This is the risk of loss attributed to the magnitude of the Town's investment in a single issuer. The Town does not have an investment policy which specifically addresses concentration of credit risk. At year-end, the Town does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

INTERFUND BALANCES

Interfund balances result from the time lag between when transactions are recorded in the accounting system and payments between funds are made. The composition of interfund balances as of the date of this report, is as follows:

Receivable Fund	Payable Fund	Amount
General	Capital Projects	\$ 140,609
General	TID #3	33,139
TID #1	General	306,035
TID #2	General	470,845
TID #2	TID #1	134,456
		<u>1,085,084</u>

INTERFUND TRANSFERS

Interfund transfers for the fiscal year consisted of the following:

Transfer In	Transfer Out	Amount
TID #1	General	\$ 2,690 (1)
TID #2	General	2,500 (1)
TID #2	TID #3	12,085 (2)
Debt Service	General	307,077 (3)
TID #1	Debt Service	129,778 (4)
TID #2	Debt Service	249,928 (4)
		<u>704,058</u>

Transfers are used to (1) move unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, (2) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (3) move receipts restricted to debt service from the funds collecting the receipts to the Debt Service Fund as debt service payments become due and (4) to move funds related to TID debt service.

PROPERTY TAXES

Property taxes for 2023 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about January 31, and July 31. The County collects such taxes and remits them periodically.

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the fiscal year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 513,201	—	—	513,201
Construction in Progress	—	416,919	—	416,919
	513,201	416,919	—	930,120
Depreciable Capital Assets				
Buildings and Improvements	5,013,518	—	—	5,013,518
Machinery and Equipment	5,217,138	60,629	—	5,277,767
Infrastructure	9,393,583	—	—	9,393,583
	19,624,239	60,629	—	19,684,868
Less Accumulated Depreciation				
Buildings and Improvements	713,342	101,041	—	814,383
Machinery and Equipment	2,572,851	173,928	—	2,746,779
Infrastructure	5,426,041	381,151	—	5,807,192
	8,712,234	656,120	—	9,368,354
Total Net Depreciable Capital Assets	10,912,005	(595,491)	—	10,316,514
Total Net Capital Assets	11,425,206	(178,572)	—	11,246,634

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 29,470
Public Safety	142,526
Public Works	453,127
Culture, Recreation and Education	30,997
	<u>656,120</u>

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN**Notes to the Financial Statements****December 31, 2024****NOTE 3 - DETAIL NOTES ON ALL FUNDS****LONG-TERM DEBT****General Obligation Bonds**

The government issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the government. General obligation bonds currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
\$4,120,000 General Obligation Refunding Bonds of 2013, due in annual installments of \$375,000 to \$525,000, plus interest at 2.00% - 4.00% through maturity on October 1, 2026	\$ 1,515,000	—	485,000	1,030,000
\$2,415,000 General Obligation Refunding Bonds of 2018A, due in annual installments of \$160,000 to \$245,000, plus interest at 3.80% - 4.10% through maturity on October 1, 2037.	2,415,000	—	—	2,415,000
\$1,200,000 General Obligation Refunding Bonds of 2018B, due in annual installments of \$95,000 to \$125,000, plus interest at 3.00% - 3.25% through maturity on October 1, 2032.	1,010,000	—	100,000	910,000
\$3,895,000 General Obligation Refunding Bonds of 2020, due in annual installments of \$115,000 to \$190,000, plus interest at 2.00% - 4.00% through maturity on October 1, 2040.	3,470,000	—	165,000	3,305,000
	8,410,000	—	750,000	7,660,000

Notes Payable

The Town enters into notes payable to provide funds for acquisition of capital assets. Notes payable are direct obligations and pledge the full faith and credit of the Town. Notes payable currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
\$575,000 Promissory Notes of 2018, due in annual installments of \$140,000 to \$150,000, plus interest at 3.05% - 3.35% through maturity on October 1, 2025.	\$ 295,000	—	145,000	150,000

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Notes Payable - Continued

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
\$1,200,000 Promissory Notes of 2021, due in annual installments of \$110,000 to \$130,000, plus interest at 2.00% - 3.00% through maturity on April 1, 2031.	\$ 955,000	—	110,000	845,000
\$1,000,000 Promissory Notes of 2022, due in annual installments of \$350,000 to \$385,000, plus interest at 2.91% through maturity on April 1, 2032.	922,000	—	91,000	831,000
\$935,000 Promissory Notes of 2023, due in annual installments of \$70,000 to \$114,000, plus interest at 4.36% through maturity on April 1, 2033.	935,000	—	70,000	865,000
	3,107,000	—	416,000	2,691,000

Loans Payable

The Town enters into loans payable to provide funds for acquisition of capital assets. Loans payable are direct obligations and pledge the full faith and credit of the Town. Loans payable currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
\$165,000 State Trust Fund Loan of 2020, due in annual installments of \$44,756, including interest at 3.25% through maturity on March 15, 2024.	\$ 43,344	—	43,344	—
\$325,000 State Trust Fund Loan of 2021, due in annual installments of \$69,907, including interest at 2.50% through maturity on March 15, 2026.	199,642	—	64,902	134,740
\$395,121 State Trust Fund Loan of 2024, due in annual installments of \$56,894, including interest at 5.25% through maturity on March 15, 2034.	—	395,121	—	395,121
	242,986	395,121	108,246	529,861

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Long-Term Liabilities Activity

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 18,992	—	10,196	8,796	1,759
Net Pension Liability - WRS	67,188	—	48,198	18,990	—
General Obligation Bonds Payable	8,410,000	—	750,000	7,660,000	775,000
Notes Payable	3,107,000	—	416,000	2,691,000	434,000
Loans Payable	242,986	395,121	108,246	529,861	66,538
	<u>11,846,166</u>	<u>395,121</u>	<u>1,332,640</u>	<u>10,908,647</u>	<u>1,277,297</u>

For governmental activities, payments on the compensated absences and the net pension liability are being expended by the General Fund. The general obligation bonds payable and loans payable are being paid by the Debt Service Fund. The notes payable are being paid by the General, TID #1 and TID #2 Funds.

Legal Debt Margin

The Wisconsin Statutes restrict the Town's general obligation debt to 5% of the equalized value of all property in the Town. This amount is compared below with the outstanding debt on December 31, 2024.

Equalized Value - 2024	<u>\$ 902,852,200</u>
Bonded Debt Limit - 5.00% of Equalized Value	45,142,610
Amount of Debt Applicable to Limit	<u>10,880,861</u>
Legal Debt Margin	<u>34,261,749</u>

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN**Notes to the Financial Statements****December 31, 2024****NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued****LONG-TERM DEBT - Continued****Debt Service Requirements to Maturity**

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Governmental Activities					
	General Obligation Bonds Payable		Notes Payable		Loans Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 775,000	235,312	434,000	83,709	66,538	3,369
2026	965,000	206,012	295,000	68,970	99,351	27,450
2027	460,000	170,382	307,000	58,858	37,786	19,108
2028	475,000	155,072	313,000	48,431	39,722	17,172
2029	490,000	140,160	325,000	38,314	41,855	15,039
2030	505,000	125,719	333,000	28,464	44,052	12,842
2031	520,000	110,628	346,000	18,266	46,365	10,529
2032	535,000	95,105	224,000	9,020	48,778	8,116
2033	420,000	81,134	114,000	2,485	51,360	5,534
2034	435,000	68,274	—	—	54,054	2,840
2035	450,000	54,904	—	—	—	—
2036	455,000	41,074	—	—	—	—
2037	470,000	26,989	—	—	—	—
2038	230,000	12,394	—	—	—	—
2039	235,000	7,597	—	—	—	—
2040	240,000	2,550	—	—	—	—
Totals	7,660,000	1,533,306	2,691,000	356,517	529,861	121,999

Conduit Debt

The Town is a guarantor on a business load to provide financing for a local organization. The loan is secured solely by the property financed and are payable solely from the payments received on the underlying mortgage loans on the property. The Town is not obligated in any manner for the repayment of the bonds. Accordingly, the bonds outstanding are not reported as a liability in these financial statements. As of December 31, 2024, there was one business loan outstanding with the original issuance of \$300,000. The outstanding balance as of December 31, 2024 is \$166,200.

FUND BALANCE CLASSIFICATIONS

In the governmental fund financial statements, the Town considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The Town first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, Town Board; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned Fund Balance. Consists of amounts that are constrained by the Town Board's intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Town Board itself or b) a body or official to which the Town Board has delegated the authority to assign amounts to be used for specific purposes. The Town's highest level of decision-making authority is the Town Board, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	General	Debt Service	Capital Projects	Capital Projects			Totals
				TID #1	TID #2	TID #3	
Fund Balances							
Restricted							
Fire Truck	\$ 5,573	—	—	—	—	—	5,573
Fire/EMS Building	57,810	—	—	—	—	—	57,810
Light Projects	175,601	—	—	—	—	—	175,601
Park	381,082	—	—	—	—	—	381,082
Debt Service	—	814,413	—	—	—	—	814,413
Capital Projects	—	—	—	402,866	1,110,807	—	1,513,673
	620,066	814,413	—	402,866	1,110,807	—	2,948,152
Unassigned	1,371,943	—	(162,552)	—	—	(33,139)	1,176,252
Total Fund Balances	1,992,009	814,413	(162,552)	402,866	1,110,807	(33,139)	4,124,404

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of December 31, 2024:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 11,246,634
Less Capital Related Debt:	
General Obligation Bonds Payable	(7,660,000)
Notes Payable	(2,691,000)
Loans Payable	<u>(529,861)</u>
Net Investment in Capital Assets	<u><u>365,773</u></u>

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and injuries to the Town's employees. The Town has purchased insurance from private insurance companies. Risks covered included certain types of liabilities and bonds. Premiums have been displayed as expenditures/expenses in appropriate funds. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

CONTINGENT LIABILITIES

Litigation

From time to time, the Town is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Town attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Town's financial position or results of operations.

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Town expects such amounts, if any, to be immaterial.

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

Wisconsin Retirement System (WRS)

Plan Descriptions

Plan Administration. The Wisconsin Retirement System (WRS) is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government, and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided. Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Wisconsin Retirement System (WRS) - Continued

Plan Descriptions - Continued

Post-Retirement Adjustments. The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the floor) set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2014	4.7%	25.0%
2015	2.9%	2.0%
2016	0.5%	(5.0%)
2017	2.0%	4.0%
2018	2.4%	17.0%
2019	—%	(10.0%)
2020	1.7%	21.0%
2021	5.1%	13.0%
2022	7.4%	15.0%
2023	1.6%	(21.0%)

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Wisconsin Retirement System (WRS) - Continued

Plan Descriptions - Continued

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$27,912 in contributions from the employer.

Contributions rates as of December 31, 2024 are:

Employee Category	Employee	Employer
General (including teachers, executive, and elected official)	6.90%	6.90%
Protective with Social Security	6.90%	14.30%
Protective without Social Security	6.90%	19.10%

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2024, the Town reported a net pension liability of \$18,990 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Town's proportion of the net pension liability was based on the Town's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2023, the Town's proportion was 0.00127729%, which was an increase of 0.00000904% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the Town recognized pension expense of \$14,166.

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Wisconsin Retirement System (WRS) - Continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Continued

For the year ended December 31, 2024, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	\$ 76,570	(101,418)	(24,848)
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	66,180	—	66,180
Changes of Assumptions	8,277	—	8,277
Changes in Proportion and Differences Between Employer			
Contributions and Proportionate Share of Contributions	13,048	(1,656)	11,392
Total Pension Expense to be Recognized			
in Future Periods	164,075	(103,074)	61,001
Pension Contributions Made Subsequent			
to the Measurement Date	29,474	—	29,474
Total Deferred Amounts Related to Pensions	193,549	(103,074)	90,475

\$29,474 reported as deferred outflows of resources related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2025	\$ 13,893
2026	15,613
2027	43,975
2028	(12,480)
2029	—
Thereafter	—
Total	61,001

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Wisconsin Retirement System (WRS) - Continued

Actuarial Assumptions

The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date	December 31, 2022
Measurement Date of Net Pension Liability	December 31, 2023
Experience Study	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Long-Term Expected Rate of Return	6.80%
Discount Rate	6.80%
Salary Increases	
Wage Inflation	3.00%
Seniority/Merit	0.10% - 5.60%
Mortality	2020 WRS Experience Mortality Table
Post-Retirement Adjustments*	1.70%

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total pension liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 actuarial valuation.

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Wisconsin Retirement System (WRS) - Continued

Long-Term Expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Core Fund Asset Class	Target Allocation	Long-Term Expected Nominal Rate of Return	Long-Term Expected Real Rate of Return
Public Equity	40.0%	7.3%	4.5%
Public Fixed Income	27.0%	5.8%	3.0%
Inflation Sensitive	19.0%	4.4%	1.7%
Real Estate	8.0%	5.8%	3.0%
Private Equities/Debt	18.0%	9.6%	6.7%
Leverage	(12.0%)	3.7%	1.0%
Total Core Fund	100.0%	7.4%	4.6%
Variable Fund Asset Class			
U.S. Equities	70.0%	6.8%	4.0%
International Equities	30.0%	7.6%	4.8%
Total Variable Fund	100.0%	7.7%	4.5%

Single Discount Rate

A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 3.77% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2023. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Notes to the Financial Statements
December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Wisconsin Retirement System (WRS) - Continued

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.80%, as well as what the Town's proportionate share of the net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (5.80%)	Current Rate (6.80%)	1% Increase (7.80%)
Town's Proportionate Share of the Net Pension Liability/(Asset)	\$ 183,555	18,990	(96,162)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/aboutetf/reports-and-studies/financial-reports-and-statements>.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule Employer Contributions – Last Ten Fiscal Years
Wisconsin Retirement System
- Schedule of Proportionate Share of the Net Pension Liability/(Asset) – Last Ten Fiscal Years
Wisconsin Retirement System
- Notes to the Required Supplementary Information
Wisconsin Retirement System
- Budgetary Comparison Schedule
General Fund

Notes to the Required Supplementary Information

Budgetary Information - Budgets are adopted on a basis consistent with generally accepted accounting principles.

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Wisconsin Retirement System

Schedule of Employer Contributions – Last Ten Fiscal Years

December 31, 2024

Fiscal Year	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 27,253	\$ 27,253	\$ —	\$ 369,988	7.37%
2016	28,632	28,632	—	391,273	7.32%
2017	29,577	29,577	—	409,789	7.22%
2018	33,655	33,655	—	420,826	8.00%
2019	34,790	34,790	—	362,830	9.59%
2020	28,306	28,306	—	249,293	11.35%
2021	16,827	16,827	—	171,246	9.83%
2022	11,559	11,559	—	240,325	4.81%
2023	20,018	20,018	—	288,731	6.93%
2024	27,912	27,912	—	427,154	6.53%

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Wisconsin Retirement System

Schedule of Proportionate Share of the Net Pension Liability/(Asset) – Last Ten Fiscal Years

December 31, 2024

Fiscal Year	Proportion of the Net Pension Liability/(Asset)	Proportionate Share of the Net Pension Liability/(Asset)	Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage Of Total Pension Liability
2015	0.00245211%	\$ (60,230)	\$ 335,284	(17.96%)	102.74%
2016	0.00265429%	43,132	369,988	11.66%	98.20%
2017	0.00294705%	24,291	391,273	6.21%	99.12%
2018	0.00313532%	(93,091)	409,789	(22.72%)	102.93%
2019	0.00327405%	116,480	420,826	27.68%	96.45%
2020	0.00313263%	(101,010)	362,830	(27.84%)	102.96%
2021	0.00249316%	(155,651)	249,293	(62.44%)	105.26%
2022	0.00169719%	(136,796)	171,246	(79.88%)	106.02%
2023	0.00126825%	67,188	240,325	27.96%	95.72%
2024	0.00127729%	18,990	288,731	6.58%	98.85%

Note:

The amounts presented were determined as of the prior fiscal-year end.

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Wisconsin Retirement System

Notes to the Required Supplementary Information

December 31, 2024

Changes in Benefit Terms: There were no changes of benefit terms for any participating employer in WRS.

Change in Assumptions: Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year ended December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Wisconsin Retirement System

Notes to the Required Supplementary Information - Continued

December 31, 2024

Valuation Date	December 31, 2021
Actuarial Cost Method	Frozen Entry Age
Amortization Method	Level Percent of Payroll-Closed Amortization Period
Amortization Period	30 Years closed from date of participation in WRS
Asset Valuation Method	Five Year Smoothed Market (Closed)
Actuarial Assumptions	
Net Investment Rate of Return	5.40%
Weighted Based on Assumed Rate for:	
Pre-Retirement	6.80%
Post-Retirement	5.00%
Salary Increases	
Wage Inflation	3.00%
Seniority/Merit	0.10% - 5.60%
Post Retirement Benefit Adjustments*	1.70%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2011 valuation pursuant to an experience study of the period 2018-2020.
Mortality	2020 WRS Experience Tables. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2021 fully generational improvement scale from a base year of 2010.

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended December 31, 2024

	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 1,172,235	1,172,235	1,303,084
Intergovernmental	877,329	877,329	873,513
Licenses and Permits	128,500	128,500	153,439
Charges for Services	329,715	329,715	317,307
Fines and Forfeitures	3,000	3,000	1,814
Investment Income	2,500	2,500	173,262
Miscellaneous	13,250	13,250	19,889
Total Revenues	2,526,529	2,526,529	2,842,308
Expenditures			
General Government	549,607	549,607	545,938
Public Safety	578,129	578,129	504,022
Public Works	1,147,384	1,147,384	938,070
Health and Social Services	3,000	3,000	1,982
Culture, Recreation, and Education	203,409	203,409	136,254
Conservation and Development	30,000	30,000	116,938
Capital Outlay	15,000	15,000	58,612
Total Expenditures	2,526,529	2,526,529	2,301,816
Excess (Deficiency) of Revenues Over (Under) Expenditures	—	—	540,492
Other Financing (Uses)			
Transfers Out	—	—	(312,267)
Net Change in Fund Balance	—	—	228,225
Fund Balance - Beginning			1,763,784
Fund Balance - Ending			1,992,009

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is a major Fund.

DEBT SERVICE FUND

The Debt Service Fund is used account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs.

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for all resources used for the acquisition or construction of major capital facilities.

Capital Projects Fund

The Capital Projects Fund is used to account for transactions relating to capital outlays that are financed through general obligation debt and tax levies.

TID #1 Fund

The TID #1 Fund is used to account for financial resources to be used for the acquisition or construction of capital facilities for TID #1.

TID #2 Fund

The TID #2 Fund is used to account for financial resources to be used for the acquisition or construction of capital facilities for TID #2.

TID #3 Fund

The TID #3 Fund is used to account for financial resources to be used for the acquisition or construction of capital facilities for TID #3.

CUSTODIAL FUND

The Custodial Funds are used to account for assets held by the Town in a trustee capacity or as a custodian for individuals, private organizations, and/or other governmental units

Tax Agency Fund

The Tax Agency Fund is used to account for taxes collected and held in escrow for other governmental activities.

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	\$ 1,267,422	1,267,422	1,647,127
Expenditures			
Debt Service			
Principal Retirement	1,029,246	1,029,246	1,029,246
Interest and Fiscal Charges	238,176	238,176	238,176
Total Expenditures	1,267,422	1,267,422	1,267,422
Excess (Deficiency) of Revenues Over (Under) Expenditures	—	—	379,705
Other Financing Sources (Uses)			
Transfers In	—	—	307,077
Transfers Out	—	—	(379,706)
	—	—	(72,629)
Net Change in Fund Balance	—	—	307,076
Fund Balance - Beginning			507,337
Fund Balance - Ending			814,413

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Capital Projects - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Taxes	\$ 153,573	153,573	—
Intergovernmental			
State Aids	—	—	395,121
Miscellaneous	52,500	52,500	—
Total Revenues	206,073	206,073	395,121
Expenditures			
Capital Outlay	721,006	721,006	557,673
Excess (Deficiency) of Revenues Over (Under) Expenditures	(514,933)	(514,933)	(162,552)
Other Financing Sources			
Debt Issuance	1,267,006	1,267,006	—
Net Change in Fund Balance	752,073	752,073	(162,552)
Fund Balance - Beginning			—
Fund Balance - Ending			(162,552)

SUPPLEMENTAL SCHEDULES

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Long-Term Debt Requirements

General Obligation Refunding Bonds of 2013

December 31, 2024

Date of Issue	November 25, 2013
Date of Maturity	October 1, 2026
Authorized Issue	\$4,120,000
Interest Rates	2.00% - 4.00%
Interest Dates	April 1 and October 1
Principal Maturity Date	October 1
Payable at	Associated Trust

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	\$ 505,000	41,200	546,200
2026	525,000	21,000	546,000
	<u>1,030,000</u>	<u>62,200</u>	<u>1,092,200</u>

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Long-Term Debt Requirements

General Obligation Refunding Bonds of 2018A

December 31, 2024

Date of Issue	August 1, 2018
Date of Maturity	October 1, 2037
Authorized Issue	\$2,415,000
Interest Rates	3.80% - 4.10%
Interest Dates	April 1 and October 1
Principal Maturity Date	October 1
Payable at	Associated Trust

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	\$ —	95,190	95,190
2026	160,000	95,190	255,190
2027	170,000	89,110	259,110
2028	175,000	82,650	257,650
2029	180,000	76,000	256,000
2030	190,000	69,160	259,160
2031	195,000	61,940	256,940
2032	205,000	54,530	259,530
2033	210,000	46,740	256,740
2034	220,000	38,130	258,130
2035	230,000	29,110	259,110
2036	235,000	19,680	254,680
2037	245,000	10,045	255,045
	<u>2,415,000</u>	<u>767,475</u>	<u>3,182,475</u>

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Long-Term Debt Requirements

General Obligation Refunding Bonds of 2018B

December 31, 2024

Date of Issue	August 1, 2018
Date of Maturity	October 1, 2032
Authorized Issue	\$1,200,000
Interest Rates	3.00% - 3.25%
Interest Dates	April 1 and October 1
Principal Maturity Date	October 1
Payable at	Associated Trust

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	\$ 100,000	26,778	126,778
2026	105,000	23,703	128,703
2027	110,000	20,478	130,478
2028	110,000	17,178	127,178
2029	115,000	13,716	128,716
2030	120,000	10,015	130,015
2031	125,000	6,094	131,094
2032	125,000	2,031	127,031
	910,000	119,993	1,029,993

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Long-Term Debt Requirements

General Obligation Refunding Bonds of 2020

December 31, 2024

Date of Issue	June 4, 2020
Date of Maturity	October 1, 2040
Authorized Issue	\$3,895,000
Interest Rates	2.00% - 4.00%
Interest Dates	April 1 and October 1
Principal Maturity Date	October 1
Payable at	Associated Trust

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	\$ 170,000	72,144	242,144
2026	175,000	66,119	241,119
2027	180,000	60,794	240,794
2028	190,000	55,244	245,244
2029	195,000	50,444	245,444
2030	195,000	46,544	241,544
2031	200,000	42,594	242,594
2032	205,000	38,544	243,544
2033	210,000	34,394	244,394
2034	215,000	30,144	245,144
2035	220,000	25,794	245,794
2036	220,000	21,394	241,394
2037	225,000	16,944	241,944
2038	230,000	12,394	242,394
2039	235,000	7,597	242,597
2040	240,000	2,550	242,550
	3,305,000	583,638	3,888,638

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Long-Term Debt Requirements

Promissory Notes of 2018

December 31, 2024

Date of Issue	August 1, 2018
Date of Maturity	October 1, 2025
Authorized Issue	\$575,000
Interest Rates	3.05% - 3.35%
Interest Dates	April 1 and October 1
Principal Maturity Date	October 1
Payable at	Associated Trust

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	\$ 150,000	5,025	155,025

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Long-Term Debt Requirements

Promissory Notes of 2021

December 31, 2024

Date of Issue	August 11, 2021
Date of Maturity	April 1, 2031
Authorized Issue	\$1,200,000
Interest Rates	2.00% - 3.00%
Interest Dates	April 1 and October 1
Principal Maturity Date	April 1
Payable at	Associated Trust

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	\$ 110,000	19,900	129,900
2026	115,000	16,525	131,525
2027	120,000	13,000	133,000
2028	120,000	9,400	129,400
2029	125,000	6,350	131,350
2030	125,000	3,850	128,850
2031	130,000	1,300	131,300
	845,000	70,325	915,325

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Long-Term Debt Requirements

Promissory Notes of 2022

December 31, 2024

Date of Issue	May 18, 2022
Date of Maturity	April 1, 2032
Authorized Issue	\$1,000,000
Interest Rate	2.91%
Interest Dates	April 1 and October 1
Principal Maturity Date	April 1
Payable at	Associated Trust

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	\$ 94,000	22,814	116,814
2026	96,000	20,050	116,050
2027	99,000	17,213	116,213
2028	102,000	14,288	116,288
2029	105,000	11,276	116,276
2030	108,000	8,177	116,177
2031	112,000	4,976	116,976
2032	115,000	1,673	116,673
	831,000	100,467	931,467

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Long-Term Debt Requirements

Promissory Notes of 2023

December 31, 2024

Date of Issue	August 1, 2023
Date of Maturity	April 1, 2033
Authorized Issue	\$935,000
Interest Rate	4.36%
Interest Dates	April 1 and October 1
Principal Maturity Date	April 1
Payable at	Associated Trust

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	\$ 80,000	35,970	115,970
2026	84,000	32,395	116,395
2027	88,000	28,645	116,645
2028	91,000	24,743	115,743
2029	95,000	20,688	115,688
2030	100,000	16,437	116,437
2031	104,000	11,990	115,990
2032	109,000	7,347	116,347
2033	114,000	2,485	116,485
	865,000	180,700	1,045,700

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Long-Term Debt Requirements
State Trust Fund Loan of 2021
December 31, 2024

Date of Issue	March 26, 2021
Date of Maturity	March 15, 2026
Authorized Issue	\$325,000
Interest Rate	2.50%
Interest Date	March 15
Principal Maturity Date	March 15
Payable at	State Trust

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	\$ 66,538	3,369	69,907
2026	68,202	1,705	69,907
	134,740	5,074	139,814

TOWN OF FREEDOM, OUTAGAMIE COUNTY, WISCONSIN

Long-Term Debt Requirements

State Trust Fund Loan of 2024

December 31, 2024

Date of Issue	December 17, 2024
Date of Maturity	March 15, 2034
Authorized Issue	\$395,121
Interest Rate	5.25%
Interest Date	March 15
Principal Maturity Date	March 15
Payable at	State Trust

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2026	\$ 31,149	25,745	56,894
2027	37,786	19,108	56,894
2028	39,722	17,172	56,894
2029	41,855	15,039	56,894
2030	44,052	12,842	56,894
2031	46,365	10,529	56,894
2032	48,778	8,116	56,894
2033	51,360	5,534	56,894
2034	54,054	2,840	56,894
	395,121	116,925	512,046

Town of Freedom, Wisconsin				
Audit Journal Entries				
December 31, 2024				
AJE	Account	Account		
#	Number	Description	Debit	Credit
1	100-00-44300-000-000	Building Permits		1,305.00
	100-00-43790-000-000	Outagamie County	8,250.00	
	100-00-46900-000-000	Freedom School Dist	354.00	
	100-00-48100-000-000	INTEREST REVENUE	8,149.00	
	100-00-51410-131-000	WRS		5,101.00
	100-00-11000-000-000	TREASURER'S WORKING CASH		10,347.00
	100-00-11000-000-000	TREASURER'S WORKING CASH		229,216.00
	300-00-11000-000-000	TREASURER'S WORKING CASH	62,088.00	
	400-00-11000-000-000	TREASURER'S WORKING CASH	60,629.00	
	410-00-11000-000-000	TREASURER'S CASH	101,499.00	
	420-00-11000-000-000	TREASURER'S CASH 319	5,000.00	
	100-00-11101-000-000	CCU -POOLED GENERAL CKING	229,216.00	
	410-00-11101-000-000	CCU -POOLED GENERAL CKING		101,499.00
	420-00-11101-000-000	CCU -POOLED GENERAL CKING		5,000.00
	400-00-11101-000-000	CCU -POOLED GENERAL CKING		60,629.00
	300-00-11101-000-000	CCU -POOLED GENERAL CKING		62,088.00
	To correct and close out Chase accounts to CCU accounts at year-end.			
2	100-00-21700-000-000	Accrued Payroll		2,870.00
	100-00-53300-110-000	STREETS & HWY - WAGES OR SAL	810.00	
	100-00-51410-110-000	ADMIN OFFICE - WAGES OR SALAF	2,060.00	
	To adjust year-end accrued payroll.			
3	100-00-13101-000-000	OTHER RECEIVABLES		15,962.00
	100-00-41140-000-000	MOBILE HOME FEES	3,756.00	
	100-00-44113-000-000	CABLE FRANCHISE FEE	11,221.00	
	100-00-45100-000-000	LAW & ORDINANCE VIOLATIONS	985.00	
	To remove Other Receivables from 2022			
4	100-00-21100-000-000	Accounts Payable	125,318.00	
	100-00-34300-000-000	Fund Balance		115,791.00
	100-00-21530-000-000	RETIREMENT PAYABLE		9,527.00
	Entry to correct beginning fund balance			
5	400-00-21110-000-000	RETAINAGE PAYABLE		21,943
	400-00-57339-000-000	OTHER HIGHWAY ROAD PROJECTS	21,943	
	To record retainage at year-end.			
6	300-00-26100-000-000	DERRERED TAX ROLL 4 - R	1,647,127.00	

Town of Freedom, Wisconsin				
Audit Journal Entries				
December 31, 2024				
AJE	Account	Account		
#	Number	Description	Debit	Credit
	300-00-41110-000-000	GENERAL PROPERTY TAXES		1,647,127.00
	300-00-11101-000-000	CCU -POOLED GENERAL CKING	1,647,127.00	
	300-00-12100-000-000	TAXES RECEIVABLE		1,647,127.00
	410-00-26100-000-000	DERRERED TAX ROLL 4 - R	117,161.00	
	410-00-41110-000-000	GENERAL PROPERTY TAXES		117,161.00
	410-00-11101-000-000	CCU -POOLED GENERAL CKING	117,161.00	
	410-00-12100-000-000	TAXES RECEIVABLE		117,161.00
	420-00-26100-000-000	DERRERED TAX ROLL 4 - R	319,165.00	
	420-00-41110-000-000	GENERAL PROPERTY TAXES		319,165.00
	420-00-11101-000-000	CCU -POOLED GENERAL CKING	319,165.00	
	420-00-12100-000-000	TAXES RECEIVABLE		319,165.00
	100-00-11101-000-000	CCU -POOLED GENERAL CKING		2,083,453.00
	100-00-12100-000-000	TAXES RECEIVABLE	2,083,453.00	
	100-00-12100-000-000	TAXES RECEIVABLE	1,204,228.00	
	100-00-41110-000-00	GENERAL PROPERTY TAXES		1,204,228.00
To adjust tax revenue to actual				
7	70-4110.XX	Taxes Collected for Other Taxing Jurisdictions		5,520,131.00
	70-5110.XX	Taxes Remitted to Other Taxing Ju	5,520,131.00	
L&A Financial Statement Entry: Record custodial taxes collected and remitted				
8	100-00-12100-000-000	TAXES RECEIVABLE	12,700,371.00	
	100-00-26100-000-000	DERRERED TAX ROLL 4 - R		12,700,371.00
To record entire levy in the general fund to start				
9	100-00-26100-000-000	DERRERED TAX ROLL 4 - R	3,542,196.00	
	100-00-12100-000-000	TAXES RECEIVABLE		3,542,196.00
move PY deferred to offset taxes receivable				
10	300-00-12100-000-000	TAXES RECEIVABLE	1,597,927.00	
	300-00-26100-000-000	DERRERED TAX ROLL 4 - R		1,597,927.00
	410-00-12100-000-000	TAXES RECEIVABLE	335,637.00	
	410-00-26100-000-000	DERRERED TAX ROLL 4 - R		335,637.00
	420-00-12100-000-000	TAXES RECEIVABLE	310,716.00	
	420-00-26100-000-000	DERRERED TAX ROLL 4 - R		310,716.00
	100-00-26100-000-000	DERRERED TAX ROLL 4 - R	2,244,280.00	
	100-00-12100-000-000	TAXES RECEIVABLE		2,244,280.00
To record taxes receivable in appropriate funds				
11	100-00-26100-000-000	DERRERED TAX ROLL 4 - R	8,962,365.00	

Town of Freedom, Wisconsin				
Audit Journal Entries				
December 31, 2024				
AJE	Account	Account		
#	Number	Description	Debit	Credit
	100-00-12100-000-000	TAXES RECEIVABLE		5,531,342.00
	100-00-11200-000-000	TAX SAVINGS -CCU		3,431,023.00
	70-1000.XX	Property Tax Cash	3,431,023.00	
	70-1210.XX	Taxes Receivable	5,531,342.00	
	70-2601.XX	Taxes Due to County		2,529,016.00
	70-2602.XX	Taxes Due to School District		5,725,854.00
	70-2603.XX	Taxes Due to Technical College		611,692.00
	70-2604.XX	Charges Due to Drainage Districts		53,863.00
	70-2605.XX	Delinquent Utilities Due to Sanitary Districts		41,940.00
L&A Financial Statement Entry: Record custodial portion of taxes receivable				
12	300-00-11101-000-000	CCU -POOLED GENERAL CKING	617,974.00	
	300-00-12100-000-000	TAXES RECEIVABLE		617,974.00
	410-00-11101-000-000	CCU -POOLED GENERAL CKING	129,803.00	
	410-00-12100-000-000	TAXES RECEIVABLE		129,803.00
	420-00-11101-000-000	CCU -POOLED GENERAL CKING	120,165.00	
	420-00-12100-000-000	TAXES RECEIVABLE		120,165.00
	100-00-12100-000-000	TAXES RECEIVABLE	867,941.00	
	100-00-11101-000-000	CCU -POOLED GENERAL CKING		867,941.00
L&A Financial Statement Entry: Record each funds' portion of advance collections				
13	100-00-53305-000-000	HWY BRIDGES	666.00	
	100-00-41130-000-000	STATE BRIDGE AID		666.00
Reclass Entry - to adjust state highway aid to revenue account				
14	300-00-58101-610-000	BOND #2 - PRINCIPAL		110,000.00
	300-00-58115-610-000	TOWN OF FREE (RES 2021-03) - PI	110,000.00	
	300-00-58101-620-000	BOND #2 - INTEREST		23,200.00
	300-00-58115-620-000	TOWN OF FREE (RES 2021-03) - IN	23,200.00	
	100-00-58100-620-000	GO PROM NOTE 05 - INTEREST		91,000.00
	100-00-11000-000-000	TREASURER'S WORKING CASH	91,000.00	
	300-00-11000-000-000	TREASURER'S WORKING CASH		91,000.00
	300-00-58113-610-000	STATE TRUST 02220518.01 - PRIN	91,000.00	
	100-00-58100-620-000	GO PROM NOTE 05 - INTEREST		12,091.00
	100-00-11000-000-000	TREASURER'S WORKING CASH	12,091.00	
	300-00-11000-000-000	TREASURER'S WORKING CASH		12,091.00
	300-00-58113-620-000	STATE TRUST 02220518.01 - INTE	12,091.00	
	100-00-58100-610-000	GO PROM NOTE 05 - PRINCIPAL		13,415.00
	100-00-11000-000-000	TREASURER'S WORKING CASH	13,415.00	
	300-00-11000-000-000	TREASURER'S WORKING CASH		13,415.00

Town of Freedom, Wisconsin				
Audit Journal Entries				
December 31, 2024				
AJE	Account	Account		
#	Number	Description	Debit	Credit
	300-00-58113-620-000	STATE TRUST 02220518.01 - INTE	13,415.00	
	PBC Entries - Dana, do not make			
15	100-00-41910-000-000	COUNTY SALES TAX SHARE	104,075.00	
	100-00-41110-000-000	GENERAL PROPERTY TAXES		104,075.00
	Reclass Entry - to move local levy portion out of county sales tax share			
16	100-00-12100-000-000	TAXES RECEIVABLE	287,123.00	
	100-00-46420-000-000	REFUSE & GARBAGE COLLECTION		287,123.00
	To record garbage/recycling charges from tax roll to revenue - currently sitting as reduction of receivab			
17	100-00-41110-000-000	GENERAL PROPERTY TAXES	79,803.00	
	100-00-48100-000-000	INTEREST REVENUE		79,803.00
	To move tax statement interest out of tax revenue			
18	100-00-12100-000-000	TAXES RECEIVABLE	77,928.00	
	100-00-41110-000-000	GENERAL PROPERTY TAXES		79,803.00
	100-00-51410-330-000	ADMIN OFFICE - TRAINING/TRAVE	1,875.00	
	To adjust taxes to actual after removal of interest revenue			
19	100-00-15401-000-000	DUE FROM TIF #1		36,519.00
	100-00-11101-000-000	CCU -POOLED GENERAL CKING	36,519.00	
	410-00-11101-000-000	CCU -POOLED GENERAL CKING		36,519.00
	410-00-56400-216-000	PLANNING - PROF FEES	662	
	410-00-56400-319-000	PLANNING - DEVELOPERS AGREEM	35,857	
	100-00-25410-000-000	DUE TO TIF #1		14,139.00
	100-00-11101-000-000	CCU -POOLED GENERAL CKING	14,139.00	
	410-00-11101-000-000	CCU -POOLED GENERAL CKING		14,139.00
	410-00-58100-620-000	DEBT SERVICE - INTEREST	14,139.00	
	100-00-15402-000-000	DUE FROM TIF #2		197,614.00
	100-00-11101-000-000	CCU -POOLED GENERAL CKING	197,614.00	
	420-00-11101-000-000	CCU -POOLED GENERAL CKING		197,614.00
	420-00-56100-216-000	TID 2 - PROF FEES	150	
	420-00-58100-610-000	DEBT SERVICE - PRINCIPAL	149,869	
	420-00-58100-620-000	DEBT SERVICE - INTEREST	47,595	
	100-00-15403-000-000	DUE FROM TIF #3		19,124.00
	100-00-11101-000-000	CCU -POOLED GENERAL CKING	19,124.00	
	430-00-11101-000-000	CCU -POOLED GENERAL CKING		19,124.00
	430-00-53901-000-000	TIF #3 EXPENDITURES	19,124.00	
	420-00-25100-000-000	DUE TO GENERAL FUND	12,085.00	

Town of Freedom, Wisconsin				
Audit Journal Entries				
December 31, 2024				
AJE	Account	Account		
#	Number	Description	Debit	Credit
	420-00-49200-000-000	TRANSFER FROM OTHER FUNDS		12,085.00
	430-00-15100-000-000	DUE FROM GENERAL FUND		12,085.00
	430-00-59200-000-000	TRANSFER TO OTHER FUNDS	12,085.00	
	410-00-15100-000-000	DUE FROM GENERAL FUND	20.00	
	410-00-48900-000-000	MISC 4 - R		20.00
	100-00-25430-000-000	DUE TO TIF #3		2,000.00
	100-00-11101-000-000	CCU -POOLED GENERAL CKING	2,000.00	
	430-00-11101-000-000	CCU -POOLED GENERAL CKING		2,000.00
	430-00-53901-000-000	TIF #3 EXPENDITURES	2,000.00	
To reconcile due to/due from and record activity in respective funds through pooled cash				
20	420-00-58100-610-000	DEBT SERVICE - PRINCIPAL		4,869.00
	420-00-58100-620-000	DEBT SERVICE - INTEREST	4,869.00	
To reclassify interest out of principal				
21	420-00-53901-000-000	TIF # EXPENDITURES		52,464.00
	420-00-58100-620-000	DEBT SERVICE - INTEREST	52,464.00	
	410-00-58100-610-000	DEBT SERVICE - PRINCIPAL	100,000.00	
	410-00-58100-620-000	DEBT SERVICE - INTEREST	15,639.00	
	410-00-53901-000-000	TIF #1 EXPENDITURES		115,639.00
To adjust principal and interest to the correct account for refunding bonds & notes				
22	100-00-51300-210-000	MUNICIPAL ATTORNEY - LEGAL	1,378.00	
	100-00-11204-000-000	GENERAL FUNDS - CCU		1,378.00
RECLASS: To move legal expense to correct account				
23	100-00-48900-000-000	COUNTY BRIDGE AID		19,750.00
	100-00-48900-000-000	MISC 4 - R	19,750.00	
RECLASS: To reclassify bridge aid to it's own account for Form C				
24	100-00-44113-000-000	CABLE FRANCHISE FEE	9,837.00	
	100-00-43410-000-000	STATE SHARED		9,837.00
RECLASS: To reclassify video service provider aid into state shared revenue for Form C				
25	100-00-59200-000-000	TRANS TO OTHER FUNDS	307,077.00	
	100-00-11101-000-000	CCU -POOLED GENERAL CKING		307,077.00
	300-00-49200-000-000	TRANSFER FROM OTHER FUNDS		307,077.00
	300-00-11101-000-000	CCU -POOLED GENERAL CKING	307,077.00	
	410-00-49200-000-000	TRANSFER FROM OTHER FUNDS		129,778.00

Town of Freedom, Wisconsin				
Audit Journal Entries				
December 31, 2024				
AJE	Account	Account		
#	Number	Description	Debit	Credit
	410-00-11101-000-000	CCU -POOLED GENERAL CKING	129,778.00	
	300-00-59200-000-000	TRANSFER TO OTHER FUNDS	129,778.00	
	300-00-11101-000-000	CCU -POOLED GENERAL CKING		129,778.00
	420-00-49200-000-000	TRANSFER FROM OTHER FUNDS		249,928.00
	420-00-11101-000-000	CCU -POOLED GENERAL CKING	249,928.00	
	300-00-59200-000-000	TRANSFER TO OTHER FUNDS	249,928.00	
	300-00-11101-000-000	CCU -POOLED GENERAL CKING		249,928.00
	To adjust for debt service - see also GF 6.2			
		TOTAL TO BE MADE	55,661,372.00	55,661,372.00
				-
ALL AJEs RECORDED AS NOTED ABOVE. NO PASSED AJEs FROM THE AUDIT.				

TOWN OF FREEDOM, OUTAGAMIE
COUNTY, WISCONSIN

MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2024

W2004 County Highway S
Freedom, WI 54131
Phone: 920.788.4548
Fax: 920.788.7550
www.townoffreedom.org



July 8, 2025

Members of the Town Board
Town of Freedom, Outagamie County, Wisconsin

In planning and performing our audit of the financial statements of the Town of Freedom, Outagamie County, Wisconsin, for the year ended December 31, 2024, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Town Board, management, and others within the Town of Freedom, Outagamie County, Wisconsin.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Town personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire Town staff.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATION

1. DEFICIT FUND BALANCE

Comment

During our current year-end audit procedures, we noted the following fund with deficit fund balance:

Fund	Deficit
Capital Projects	\$ 162,552
TID #3	33,139

Recommendation

We recommend the Town investigate the causes of the deficit and adopt appropriate future funding measures.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

PRIOR RECOMMENDATIONS

1. FUNDS OVER BUDGET

Comment

Previously, we noted that the following funds had an excess of actual expenditures, over budget for the fiscal year:

<u>Fund</u>	<u>Excess</u>
General	\$ 501,173
Capital Projects	774,826

Recommendation

We recommended the Town investigate the causes of the funds over budget and adopt appropriate future funding measures.

Status

This comment has been implemented and will not be repeated in future years

2. FINANCIAL POLICIES

Comment

Previously and during our current year-end audit procedures, it came to our attention that the Town has not adopted recent financial policies such as a fund balance policy, investment policy, debt management policy, capitalization policy, and other related financial policies.

Recommendation

We recommended that the Town, as a means of best practices, develop these key financial policies. Additionally, we have provided Town management with various examples to consider for the formal approval and communication of financial policies.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

PRIOR RECOMMENDATIONS - Continued

3. CAPITAL ASSET POLICY

Comment

Previously and during our current year-end audit procedures, we noted the Town does not have a formal capital asset policy to provide guidance on the financial aspects and stewardship of capital assets. With respect to the financial aspects, guidance should be provided on the minimum dollar amount and minimum useful life for an item to be capitalized as a capital asset. Stewardship issues include the physical custody of capital assets.

Recommendation

We recommended that the Town adopt a capital asset policy, which addresses both financial, and stewardship issues. As part of developing the capital asset policy, a review of the current capitalization amount and estimated useful life should be performed for both financial reporting and stewardship. The capital asset policy should also establish standard depreciation methods and useful lives to be applied to specific categories of assets. With respect to stewardship, the policy should address location of assets, tagging, physical access and security and frequency of periodic inventories. Once the policy has been established, we recommended the Town undertake a complete inventory and valuation of capital assets to create detail capital asset records that are in compliance with the new policy. Additionally, as part of this process we recommended land be inventoried and valued at its estimated fair value on the date donated.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

4. COMMINGLED CASH

Comment

Previously and during our current year-end audit procedures, we noted that the Town's commingled cash allocations between various funds resulted in significant positive and negative cash balances.

There are many advantages to cash commingling, such as increasing the funds available for investment opportunities. However, the allocation process should represent accurately each funds' percentage ownership of the cash balance.

Recommendation

We recommended that the Town review the process for allocation of the commingled cash balances and adjust the balances as appropriate.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

PRIOR RECOMMENDATIONS - Continued

5. COLLATERALIZATION OF DEPOSITS

Comment

Previously, the bank balances were \$4,034,118, of which only \$1,005,565 were insured or collateralized. There was a balance of \$3,028,553 which was not insured or collateralized.

During our current year-end audit procedures, the bank balances were \$4,850,503, of which only \$750,000 were insured or collateralized. There was a balance of \$4,100,503 which was not insured or collateralized.

Recommendation

Consideration should be given to having all bank deposits insured or collateralized.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

6. UPDATED W4 AND I9 FORMS

Comment

Previously and during our current year-end audit procedures, we observed that the I9 or W4 forms that are completed by employees are not being maintained in the employee files in some cases. According to discussion with Town employees, the old Clerk/Treasurer was responsible for filing these forms in employee files and it was not done.

Recommendation

We recommended that all I9 forms, W4 forms, and other employee personnel information be maintained in a centralized location with limited access.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

UPCOMING STANDARDS

1. **GASB STATEMENT NO. 102 CERTAIN DISCLOSURES**

In December 2023, the Governmental Accounting Standards Board (GASB) issued Statement No. 102, *Certain Risk Disclosures*, which establishes the requirements for disclosing, in the notes to the financial statements, the risks related to a government's vulnerabilities due to certain concentrations or constraints that are essential to their analyses for making decisions or assessing accountability. Governments may be vulnerable to risks from certain concentrations or constraints that limit their ability to acquire resources or control spending. Concentration risk is a lack of diversity related to an aspect of a significant inflow of resources (revenues) or outflow of resources (expenses). Constraint risk is a limitation that is imposed by an external party or by formal action of a government's highest level of decision-making authority. GASB Statement No. 102, *Certain Risk Disclosures* is applicable to the Town's financial statements for the year ended December 31, 2025.

2. **GASB STATEMENT NO. 103 FINANCIAL REPORTING MODEL IMPROVEMENTS**

In April 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 103, *Financial Reporting Model Improvements*, which establishes improvements to key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement addresses application issues related to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statements of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. GASB Statement No. 103, *Financial Reporting Model Improvements* is applicable to the Town's financial statements for the year ended December 31, 2026.



July 8, 2025

Members of the Town Board
Town of Freedom, Outagamie County, Wisconsin

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Freedom, Outagamie County (the Town), Wisconsin for the year ended December 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 8, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town are described in the Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended December 31, 2024, except for the implementation of GASB Statement No. 101, *Compensated Absences*. We noted no transactions entered into by the Town during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental financial statements are noted below.

Management's estimates of the:

- Depreciation expense on capital assets is based on estimated useful lives of the underlying capital assets
- Compensated absences are based on management assumptions and estimates related to benefit time usage
- Net pension related accounts are based on estimated assumptions used by the actuary

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Significant Audit Findings - Continued

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Any material misstatements detected as a result of audit procedures were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 8, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI), as listed in the table of contents, that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Other Matters - Continued

We were engaged to report on the other supplementary information and supplemental schedules, as listed in the table of contents, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restrictions on Use

This information is intended solely for the use of the Town Board and management of the Town and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to express our gratitude to the Town Board and staff (in particular the Finance Department) of the Town of Freedom, Outagamie County, Wisconsin for their valuable cooperation throughout the audit engagement.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

THE TOWN OF FREEDOM, WISCONSIN

TOWN BOARD SUMMARY SHEET

BOARD SECTION:
DISCUSSION/ACTION
ITEM NUMBER: 1

TITLE: 2025 Town of Freedom General Fund Quarterly
Financial Report

DATE
July 23, 2025
VOTE REQUIRED:
N/A

PREPARED BY: Adam Ruechel, Baird Budget Consultant

Description:

As part of Baird's contractual budgetary/accounting consulting assistance, it is recommended to provide staff and board members with a quarterly financial report to showcase areas where the town is exceeding, on track, or below revenue or expenditure projections for 2025.

Below is a breakdown of estimated general fund revenues and expenditures as of 6/30/2025:

GENERAL FUND REVENUES			
FUND	2025 Budget	6/30 Y-T-D	% of Budget
Taxes	\$ 1,478,562.91	\$ 154,365.00	10.44%
Special Assessment	\$ -	\$ 350.00	
Intergovernmental	\$ 751,519.09	\$ 621,050.83	82.64%
Licenses & Permits	\$ 165,000.00	\$ 79,594.37	48.24%
Fines & Forfeitures	\$ 5,000.00	\$ 1,773.92	35.48%
Public Charges	\$ 324,400.00	\$ 3,300.00	1.02%
Intergovernmental Charges	\$ 8,000.00	\$ -	0.00%
Miscellaneous	\$ 37,000.00	\$ 91,541.68	247.41%
GENERAL FUND EXPENDITURES			
FUND ACCOUNT	2025 Budget	6/30 Y-T-D	% of Budget
General Government	\$ 596,839.27	\$ 483,706.01	81.04%
Public Safety	\$ 599,410.25	\$ 202,941.22	33.86%
Public Works	\$ 1,294,468.71	\$ 555,069.39	42.88%
Health and Human Services	\$ 2,500.00	\$ 160.00	6.40%
Culture, Recreation, and Ed.	\$ 157,256.05	\$ 85,680.06	54.48%
Conservation and Development	\$ 55,006.00	\$ 13,063.03	23.75%
Capital Outlay	\$ 64,001.72	\$ -	0.00%
GENERAL FUND			
CATEGORY	2025	3/31 Y-T-D	% of Budget
GENERAL FUND REVENUE	\$ 2,769,482.00	\$ 951,975.80	34.37%
GENERAL FUND EXPENDITURES	\$ 2,769,482.00	\$ 1,340,619.71	48.41%
OVER/UNDER	\$ -	\$ (388,643.91)	

As you can see from the table some revenue fund areas such as Miscellaneous and Intergovernmental are showing as exceeding the quarterly revenue average of 50%. Other areas such as Taxes, Public Charges, and are showcasing artificially low as most of those revenue payments are not finalized till quarter 2 or later. Taxes and Public Charges have line items which require a fund transfer which occur throughout the course of the year and therefore will show them as being artificially low in percentage. This is why you see the artificial negative OVER/UNDER of -\$388,643.91 which is to be expected.

As you can see in the table most expenditure accounts within the general fund are showing to be in good standing in relation towards the % of budget quarterly average which would be 50%. The General Government Fund Account is currently showing at 81.04%. This percentage overage projection of the budget is due to the unbudgeted expenditure of Insurance Recoveries:

100-00-51981-000-000	INSURANCE RECOVERIES	168,958.01	168,958.01	0.00	-168,958.01	0.00
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I will be reviewing with staff further regarding this expenditure, but any previous money received for insurance related matters would have been moved from the general fund balances reserves so if the budget is not able to absorb this additional expenditure the general fund balance will be needed to cover the overage.

Below is a breakdown estimated of the capital improvement fund revenues and expenditures as of 06/30/2025:

CAPITAL FUND REVENUES			
FUND	2025 Budget	6/30 Y-T-D	% of Budget
Taxes	\$ 100,000.00	\$ -	0.00%
Bond Proceeds	\$ 1,532,672.00	\$ 1,532,675.00	100.00%
CAPITAL FUND EXPENDITURES			
FUND ACCOUNT	2025 Budget	6/30 Y-T-D	% of Budget
Town Hall Outlay	\$ 85,000.00	\$ 66,380.87	78.10%
Hwy Outlay	\$ 85,000.00	\$ 47,543.98	55.93%
Other Highway Road Projects	\$ 442,672.00	\$ 30,919.38	6.98%
Park Outlay Capital Fund	\$ 1,020,000.00	\$ 366,484.37	35.93%
CAPITAL FUND			
CATEGORY	2025	6/30 Y-T-D	% of Budget
CAPITAL FUND REVENUE	\$ 1,632,672.00	\$ 1,532,675.00	93.88%
CAPITAL FUND EXPENDITURES	\$ 1,632,672.00	\$ 511,328.60	31.32%
OVER/UNDER	\$ -	\$ 1,021,346.40	

As you can see from the table the Taxes line has a fund transfer which occurs throughout the course of the year and therefore will show itself as being artificially low in percentage. With the addition of the Bond Proceeds of \$1,532,672 and the expenditures received so far, the Capital Fund has \$1,021,346.40 remaining to be allocated towards the budgeted capital project expenditures.





Below is a breakdown estimated of the debt service fund revenues and expenditures as of 06/30/2025:

DEBT SERVICE FUND REVENUES			
FUND	2025 Budget	6/30 Y-T-D	% of Budget
Taxes	\$ 1,220,935.00	\$ -	0.00%
CAPITAL FUND EXPENDITURES			
FUND ACCOUNT	2025 Budget	6/30 Y-T-D	% of Budget
Bond # 2 Principal	\$ 505,000.00	\$ 170,000.00	33.66%
Bond # 2 Interest	\$ 41,200.00	\$ 20,600.00	50.00%
State Trust Fund Loan Principal	\$ 66,538.00	\$ 66,538.05	100.00%
State Trust Fund Loan Interest	\$ 3,368.50	\$ 3,368.49	100.00%
State Trust Fund Loan Principal	\$ 94,000.00	\$ 94,000.00	100.00%
State Trust Fund Loan Interest	\$ 22,814.00	\$ 12,091.05	53.00%
Fire EMS Bond Principal	\$ 170,000.00	\$ -	0.00%
Fire EMS Bond Interest	\$ 72,144.00	\$ 37,771.88	52.36%
Fire Truck Engine Principal	\$ 80,000.00	\$ 80,000.00	100.00%
Fire Truck Engine Interest	\$ 35,970.50	\$ 18,857.00	52.42%
Town of Freedom Principal	\$ 110,000.00	\$ 110,000.00	100.00%
Town of Freedom Interest	\$ 19,900.00	\$ 10,775.00	54.15%
CAPITAL FUND			
CATEGORY	2025	6/30 Y-T-D	% of Budget
DEBT SERVICE FUND REVENUE	\$ 1,220,935.00	\$ -	0.00%
DEBT SERVICE FUND EXPENDITURES	\$ 1,220,935.00	\$ 624,001.47	51.11%
OVER/UNDER	\$ -	\$ (624,001.47)	

As you can see from the table some revenue fund areas such as Taxes will show artificially low as a fund transfer is required, which occurs throughout the course of the year and therefore will show as being artificially low in percentage. This is why you are seeing the artificial negative OVER/UNDER of -\$624,001.47 which is to be expected.

Finally attached to this staff note you will find the 2nd Quarter Budget Monitoring Report for the Town of Freedom through 6/30/2025. This report's goal is to provide the staff and board members with a snapshot of 10 key general fund revenue and expenditure accounts Baird/city staff continue to monitor on a regular basis.










The accounts are categorized with a status update of the following:











-  This sign indicates the town has collected money above revenue projections or are currently forecasted to exceed.
-  This sign indicates the town is on track to either hit budgeted amounts for revenue or expenditures.
-  This sign indicates this account is something Baird/town staff will continue to monitor as currently projections are showing this may be below revenue projections or could be above expenditure projections.
-  This sign indicates this account has been confirmed it will end either below revenue projections or has been confirmed it will end above expenditure projections. This is something Baird/town staff will have to address in the future year budget proposal to determine appropriate next steps.

Please review the following attached document and if you have any questions, please let the Town Administrator know and I will work with staff to provide further clarification.

Attachments: 1st Quarter Budget Monitoring Report

2nd Quarter Budget Monitoring Report, Town of Freedom, WI thru 6/30/2025

Item #	Title	2024 Budget	2025 Budget	2025 YTD	2025% OF BUDGET YTD	STATUS	Comments/Action Plan (if required)
GENERAL FUND REVENUES							
1	Local Tax Levy	\$ 1,019,730	\$ 1,331,112	\$ 48,028	3.61%		Journal Entry will be made in Q3 as funds are currently in accounts receivable account and will be transferred over.
2	County Sales Tax Share	\$ 135,000	\$ 129,951	\$ 90,899	69.95%		This line item receives payments twice so first installment has been entered and expect final installment in Q3.
3	Shared Tax From State	\$ 443,570	\$ 323,507	\$ 376,627	116.42%		Currently exceeding budgetary figure for 2025.
4	State Highway Aid	\$ 185,000	\$ 213,215	\$ 106,520	49.96%		Currently on track to hit budgetary figure and expect final payment in Q4.
5	County Recycling Aid	\$ 160,000	\$ 96,000	\$ 50,242	52.34%		Currently on track to receive full amount.
6	Building Permits	\$ 60,000.00	\$ 100,000.00	\$ 47,388	47.39%		Currently on track to receive full amount.
7	Liquor and Malt Beverage Licenses	\$ 10,000.00	\$ 10,000.00	\$ 4,580	45.80%		Anticipate having full payment by Q3 as majority are received during that timeframe.
8	Garbage Pick-Up Levy	\$ 309,115.00	\$ 318,400.00	\$ -	0.00%		This will be a journal entry that will occur to have the full amount applied from the levy received.
9	Interest Income	\$ 2,500.00	\$ 25,000.00	\$ 79,239	316.96%		Currently exceeding budgetary figure for 2025.
10	Rent Revenue	\$ 9,000.00	\$ 12,000.00	\$ 125	1.04%		Anticipate receiving majority of revenue in Q2 and Q3.


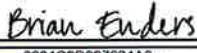
2nd Quarter Budget Monitoring Report, Town of Freedom, WI thru 06/30/25							
Item #	Title	2024 Budget	2025 Budget	2025 YTD	2025% OF BUDGET YTD	STATUS	Comments/Action Plan (if required)
GENERAL FUND EXPENDITURES							
1	Legal	\$ 12,000.00	\$ 30,000.00	\$ 6,651	22.17%		Currently on track to be within budgetary figures for 2025.
2	Administrative Office-Payroll	\$ 202,288.00	\$ 206,440.00	\$ 107,438	52.04%		Currently on track to be within budgetary figures for 2025.
3	Law Enforcement	\$ 207,866.00	\$ 207,395.00	\$ -	0.00%		Haven't been billed yet for 2025.
4	Building Inspector	\$ 48,000.00	\$ 48,000.00	\$ 42,207	87.93%		Will continue to monitor as forecasted to come in higher but this would also reflect increase revenue for services.
5	Street & Highway Payroll	\$ 137,201.00	\$ 124,411.08	\$ 85,007	68.33%		Will continue to monitor as forecasted to come in higher than budget.
6	Snow Removal	\$ 115,000.00	\$ 60,000.00	\$ 115,965	193.27%		Will consider increasing budget for 2026 to reflect overage.
7	Residential Recycling	\$ 108,970.00	\$ 110,000.00	\$ 56,083	50.98%		Currently on track to be within budgetary figures for 2025.
8	Parks Payroll	\$ 86,659.00	\$ 50,629.17	\$ 25,072	49.52%		Currently on track to be within budgetary figures for 2025.
9	Insurance Recoveries	\$ -	\$ -	\$ 168,958			Will be reviewing with staff to see if transfer from general fund reserves needs to occur to account for expenditure.
10	Town Engineer	\$ -	\$ 25,000.00	\$ 3,627	14.51%		Currently on track to be within budgetary figures for 2025.


Contractor's Application for Payment

Owner: <u>Town of Freedom</u> Engineer: <u>MSA</u> Contractor: <u>Northeast Asphalt Inc</u> Project: <u>T/O Freedom 2025 Road Improvements - Maloney Rd</u> Contract: _____	Owner's Project No.: _____ Engineer's Project No.: <u>17727005</u> Contractor's Project No.: _____
Application No.: <u>001 Revised</u> Application Date: <u>7/18/25</u> Application Period: <u>From</u> _____ to <u>6/30/25</u>	

1. Original Contract Price	\$ 216,883.90	-
2. Net change by Change Orders	\$	-
3. Current Contract Price (Line 1 + Line 2)	\$216,883.90	-
4. Total Work completed and materials stored to date (Sum of Column G Lump Sum Total and Column J Unit Price Total)	\$ 190,020.34	-
5. Retainage		
a. 5% X \$ 190,020.34 - Work Completed	\$ 9,501.02	-
b. X \$ - Stored Materials	\$	-
c. Total Retainage (Line 5.a + Line 5.b)	\$ 9,501.02	-
6. Amount eligible to date (Line 4 - Line 5.c)	\$ 180,519.32	-
7. Less previous payments (Line 6 from prior application)		
8. Amount due this application	\$ 180,519.32	-
9. Balance to finish, including retainage (Line 3 - Line 4)	\$ 9,501.02	-

Contractor's Certification
 The undersigned Contractor certifies, to the best of its knowledge, the following:
 (1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;
 (2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such liens, security interest, or encumbrances); and
 (3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

Contractor: <u>Northeast Asphalt Inc</u>	Signed by: _____	Date: <u>7/18/2025 3:11 PM CDT</u>
Signature: <u></u>	<u></u>	
<small>0884C3D997634A6...</small>		

Recommended by Engineer By: <u></u> Title: <u>Engineer</u> Date: <u>7/21/2025</u>	Approved by Owner By: _____ Title: _____ Date: _____
Approved by Funding Agency By: _____ Title: _____ Date: _____	

CONTINUATION SHEET

AIA DOCUMENT G703

PAGE 2 of 2 PAGES

AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing Contractor's signed Certification is attached.

FROM: Northeast Asphalt Inc
PROJECT: Freedom Maloney Road





APPLICATION NO: 2
APPLICATION DATE: 7/18/2025
PERIOD TO:
PROJECT #'S:

Use Column I on Contracts where variable retainage for line items may apply.

A	B	C	D	E	F	G		H	I
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D + E + F)	%(G + C)	BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION(S) (D + E)	THIS PERIOD					
1010	Mobilization	\$ 6,250.00	\$ -	\$ 6,250.00	\$ -	\$ 6,250.00	100%	\$ -	\$ 312.50
1020	Traffic Control	\$ 1,250.00	\$ -	\$ 1,250.00	\$ -	\$ 1,250.00	100%	\$ -	\$ 62.50
1030	Topsoil Placement & Grading	\$ 6,900.00	\$ -	\$ 862.50	\$ -	\$ 862.50	13%	\$ 6,037.50	\$ 43.13
1040	Seeding	\$ 1,500.00	\$ -	\$ 187.50	\$ -	\$ 187.50	13%	\$ 1,312.50	\$ 9.38
1050	Erosion Mat Class 1 Urban Type B	\$ 1,300.00	\$ -	\$ 162.50	\$ -	\$ 162.50	13%	\$ 1,137.50	\$ 8.13
1060	Sawcut Pavement	\$ 409.50	\$ -	\$ 409.50	\$ -	\$ 409.50	100%	\$ -	\$ 20.48
1070	Gravel Driveway 3/4 Inch	\$ 5,060.00	\$ -	\$ 1,350.77	\$ -	\$ 1,350.77	27%	\$ 3,709.23	\$ 67.54
1080	Gravel Shoulder 3/4 Inch	\$ 10,000.00	\$ -	\$ 10,337.50	\$ -	\$ 10,337.50	103%	\$ (337.50)	\$ 516.88
1090	Pulverize, Salvage and Regrade	\$ 16,064.40	\$ -	\$ 16,064.40	\$ -	\$ 16,064.40	100%	\$ -	\$ 803.22
1100	Asphaltic Binder 2" 4MT	\$ 78,960.00	\$ -	\$ 75,573.93	\$ -	\$ 75,573.93	96%	\$ 3,386.07	\$ 3,778.70
1110	Asphaltic Surface 1.5" 5MT	\$ 62,910.00	\$ -	\$ 66,374.24	\$ -	\$ 66,374.24	106%	\$ (3,464.24)	\$ 3,318.71
1120	Excavation Below Subgrade	\$ 17,500.00	\$ -	\$ -	\$ -	\$ -		\$ 17,500.00	\$ -
1130	Culvert CMP 15 Inch	\$ 1,120.00	\$ -	\$ 1,137.50	\$ -	\$ 1,137.50	102%	\$ (17.50)	\$ 56.88
1140	Culvert CMP 18 Inch	\$ 5,760.00	\$ -	\$ 7,760.00	\$ -	\$ 7,760.00	135%	\$ (2,000.00)	\$ 388.00
1150	Apron Endwall Metal 15 Inch	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ 300.00	100%	\$ -	\$ 15.00
1160	Apron Endwall Metal 18 Inch	\$ 1,600.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	125%	\$ (400.00)	\$ 100.00
		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
		\$ 216,883.90	\$ -	\$ 190,020.34	\$ -	\$ 190,020.34	88%	\$ 26,863.56	\$ 9,501.02

A=Line Item Number B=Brief Item Description C=Total Value of Item D=Total of D and E from Previous Application(\$), if any E=Total Work Completed for this Application
F=Materials Purchased and Stored for Project G=Total of all Work Completed and Materials Stored for Project H=Remaining Balance of Amount to Finish I=Amount Withheld from G

Contractor's Application for Payment

Owner: <u>Town of Freedom</u> Engineer: <u>MSA</u> Contractor: <u>Northeast Asphalt Inc</u> Project: <u>T/O Freedom 2025 Road and Parking Lot Imp</u> Contract: _____	Owner's Project No.: _____ Engineer's Project No.: <u>17727005</u> Contractor's Project No.: _____																								
Application No.: <u>001 Revised</u> Application Date: <u>07/18/25</u> Application Period: From _____ to <u>06/24/25</u>																									
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">1. Original Contract Price</td> <td style="width: 30%; text-align: right;">\$ 86063.15 -</td> </tr> <tr> <td>2. Net change by Change Orders</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>3. Current Contract Price (Line 1 + Line 2)</td> <td style="text-align: right;">\$ 86063.15 -</td> </tr> <tr> <td>4. Total Work completed and materials stored to date (Sum of Column G Lump Sum Total and Column J Unit Price Total)</td> <td style="text-align: right;">\$ 61848.45 -</td> </tr> <tr> <td>5. Retainage</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">a. <u>5%</u> X <u>\$ 61848.45 -</u> Work Completed</td> <td style="text-align: right;">\$ 3092.44 -</td> </tr> <tr> <td style="padding-left: 20px;">b. _____ X <u>\$ -</u> Stored Materials</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td style="padding-left: 20px;">c. Total Retainage (Line 5.a + Line 5.b)</td> <td style="text-align: right;">\$ 3092.44 -</td> </tr> <tr> <td>6. Amount eligible to date (Line 4 - Line 5.c)</td> <td style="text-align: right;">\$ 58,756.01 -</td> </tr> <tr> <td>7. Less previous payments (Line 6 from prior application)</td> <td></td> </tr> <tr> <td>8. Amount due this application</td> <td style="text-align: right;">\$ 58756.01 -</td> </tr> <tr> <td>9. Balance to finish, including retainage (Line 3 - Line 4)</td> <td style="text-align: right;">\$ 3092.44 -</td> </tr> </table>		1. Original Contract Price	\$ 86063.15 -	2. Net change by Change Orders	\$ -	3. Current Contract Price (Line 1 + Line 2)	\$ 86063.15 -	4. Total Work completed and materials stored to date (Sum of Column G Lump Sum Total and Column J Unit Price Total)	\$ 61848.45 -	5. Retainage		a. <u>5%</u> X <u>\$ 61848.45 -</u> Work Completed	\$ 3092.44 -	b. _____ X <u>\$ -</u> Stored Materials	\$ -	c. Total Retainage (Line 5.a + Line 5.b)	\$ 3092.44 -	6. Amount eligible to date (Line 4 - Line 5.c)	\$ 58,756.01 -	7. Less previous payments (Line 6 from prior application)		8. Amount due this application	\$ 58756.01 -	9. Balance to finish, including retainage (Line 3 - Line 4)	\$ 3092.44 -
1. Original Contract Price	\$ 86063.15 -																								
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9. Balance to finish, including retainage (Line 3 - Line 4)	\$ 3092.44 -																								
Contractor's Certification The undersigned Contractor certifies, to the best of its knowledge, the following: (1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment; (2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such liens, security interest, or encumbrances); and (3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.																									
Contractor: <u>Northeast Asphalt Inc</u> Signed by: _____ Signature: <u></u> <u>Brian Enders</u> Date: <u>7/18/2025 3:09 PM CDT</u>																									
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; vertical-align: top;"> Recommended by Engineer By: <u></u> Title: <u>Engineer</u> Date: <u>7/21/2025</u> </td> <td style="width: 50%; vertical-align: top;"> Approved by Owner By: _____ Title: _____ Date: _____ </td> </tr> <tr> <td colspan="2"> Approved by Funding Agency By: _____ Title: _____ Date: _____ </td> </tr> </table>		Recommended by Engineer By: <u></u> Title: <u>Engineer</u> Date: <u>7/21/2025</u>	Approved by Owner By: _____ Title: _____ Date: _____	Approved by Funding Agency By: _____ Title: _____ Date: _____																					
Recommended by Engineer By: <u></u> Title: <u>Engineer</u> Date: <u>7/21/2025</u>	Approved by Owner By: _____ Title: _____ Date: _____																								
Approved by Funding Agency By: _____ Title: _____ Date: _____																									

AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing Contractor's signed Certification is attached.

FROM: Northeast Asphalt Inc
PROJECT: T/O Freedom 2025 Rd & Prkg Lo

APPLICATION NO:
APPLICATION DATE: 7/18/2025
PERIOD TO:
PROJECT #'S:

Use Column I on Contracts where variable retainage for line items may apply.

A	B	C	D	E	F	G		H	I
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN DORE)	TOTAL COMPLETED AND STORED TO DATE (D + E + F)	% (G ÷ C)	BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION(S) (D + E)	THIS PERIOD					
1010	Mobilization	\$ 4,985.00	\$ -	\$ 4,985.00	\$ -	\$ 4,985.00	100%	\$ -	\$ 249.25
1020	Traffic Control	\$ 750.00	\$ -	\$ 750.00	\$ -	\$ 750.00	100%	\$ -	\$ 37.50
1030	Topsoil Placement & Grading	\$ 2,975.00	\$ -	\$ -	\$ -	\$ -		\$ 2,975.00	\$ -
1040	Seeding	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -		\$ 1,000.00	\$ -
1050	Erosion Mat Class 1 Urban Type B	\$ 1,025.00	\$ -	\$ -	\$ -	\$ -		\$ 1,025.00	\$ -
1060	Sawcut	\$ 175.00	\$ -	\$ 175.00	\$ -	\$ 175.00	100%	\$ -	\$ 8.75
1070	Pulverize, Salvage, Regrade	\$ 6,022.50	\$ -	\$ 6,022.50	\$ -	\$ 6,022.50	100%	\$ -	\$ 301.13
1080	Asphalt Driveway 3" w/ Dense	\$ 7,735.00	\$ -	\$ 7,735.00	\$ -	\$ 7,735.00	100%	\$ -	\$ 386.75
1090	Remove Existing Asphalt Driveway	\$ 1,574.40	\$ -	\$ 1,574.40	\$ -	\$ 1,574.40	100%	\$ -	\$ 78.72
1100	Gravel Shoulder - 2 foot	\$ 2,906.25	\$ -	\$ 3,312.50	\$ -	\$ 3,312.50	114%	\$ (406.25)	\$ 165.63
1110	Asphaltic Binder 2" 4MT	\$ 26,320.00	\$ -	\$ 20,524.34	\$ -	\$ 20,524.34	78%	\$ 5,795.66	\$ 1,026.22
1120	Asphaltic Surface 1.5" 5MT	\$ 20,970.00	\$ -	\$ 16,769.71	\$ -	\$ 16,769.71	80%	\$ 4,200.29	\$ 838.49
1130	Excavation Below Subgrade	\$ 9,625.00	\$ -	\$ -	\$ -	\$ -		\$ 9,625.00	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
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		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
		\$ 86,063.15	\$ -	\$ 61,848.45	\$ -	\$ 61,848.45	72%	\$ 24,214.70	\$ 3,092.42

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PETERS CONCRETE COMPANY
1516 ATKINSON DRIVE
GREEN BAY WI 54303
920-494-3700

Unit Billing

Application: 3
Period: 07/17/2025

Owner: TOWN OF FREEDOM
W2004 COUNTY ROAD S
PO BOX 1007
FREEDOM WI 54131

Job Location: FREEDOM VFW PARK 2025(M)

Application For Payment On Contract

Contract Sum to Date	836,507.85
Total Complete to Date	475,840.15
Total Retained	23,792.02
Total Earned Less Retained	452,048.13
Less Previous Billings	330,302.07
Current Payment Due	121,746.06

Contractor's Certification of Work

The undersigned contractor certifies that, to the best of the contractor's knowledge, the work on the above named job has been completed in accordance with the plans and specifications to the level of completion indicated on the attached schedule of completion.

Contractor: Tracy Bender Date: 7/21/2025

Payment of: \$121,746.06

Recommended by: Alc Jurek Date: 7/21/2025
Engineer

Payment of: _____

Approved by: _____ Date: _____
Owner

Terms: Invoices are due and payable from the date of invoice. All overdue amounts will be charged a service charge of 0.00 % per annum. Please make checks payable to: PETERS CONCRETE COMPANY

Thank you for your prompt payment.

Unit Billing

Application: 3

Period: 07/17/2025

Schedule of Work Completed

Item	Description	Price/Unit	Scheduled Qty	Scheduled Value	Current Units Complete	Current Value	Total Units Complete	Total Value
1	Mobilization, Bonds, and Insurance	40,000.00	1.00	40,000.00			0.50	20,000.00
2	Traffic Control	10,000.00	1.00	10,000.00			0.50	5,000.00
3	Temporary Fencing	1,800.00	1.00	1,800.00			1.00	1,800.00
4	Erosion Control	2,600.00	1.00	2,600.00			1.00	2,600.00
5	Sawcut	3.00	112.00	336.00				
6	Remove Curb and Gutter	3.00	30.00	90.00			30.00	90.00
7	Remove Pavement	6.00	225.00	1,350.00			225.00	1,350.00
8	Remove Fencing and Dugouts	4,500.00	1.00	4,500.00			1.00	4,500.00
9	Remove Pipe	15.00	12.00	180.00			15.00	225.00
10	Salvage Foul Pole	250.00	2.00	500.00			2.00	500.00
11	Abandon Pipe	7.00	63.00	441.00			63.00	441.00
12	Tree Removal	835.00	12.00	10,020.00			11.00	9,185.00
13	Topsoil Placement and Grading	4.00	6,175.00	24,700.00			4,940.00	19,760.00
14	Seeding, Generic	2.40	3,275.00	7,860.00				
15	Sod, Outfield	6.60	2,710.00	17,886.00	2,710.00	17,886.00	2,710.00	17,886.00
16	Outfield Maintenance	4,000.00	1.00	4,000.00				
17	Erosion Mat, Urban Class 1 Type A	1.00	3,275.00	3,275.00				
18	Unclassified Excavation	25,421.00	1.00	25,421.00			0.90	22,878.90
19	Concrete Pavement, 5-Inch Thick	7.50	5,725.00	42,937.50				
20	Asphalt Pavement, 3-Inch Thick w/ Concrete Curb & Gutter, 30-Inch	56.25	550.00	30,937.50				
21	Concrete Curb & Gutter, 30-Inch	70.00	30.00	2,100.00				
22	Detectable Warning Field	37.50	16.00	600.00				
23	Rebuild Water Spigot	750.00	1.00	750.00				
24	Nyloplast Drain Basin, 24-Inch Dia.	2,400.00	6.00	14,400.00			6.00	14,400.00
25	Storm Sewer, HDPE, 12-Inch	38.50	432.00	16,632.00			432.00	16,632.00
26	Storm Sewer, PVC, 8-Inch	95.00	12.00	1,140.00			12.00	1,140.00
27	Storm Sewer, PVC, 4-Inch	33.30	29.00	965.70	29.00	965.70	29.00	965.70
28	Pipe Underdrain, PVC, 4-Inch	25.85	469.00	12,123.65	469.00	12,123.65	469.00	12,123.65
29	Inserta Tee, 8-Inch	1,175.00	1.00	1,175.00			1.00	1,175.00
30	Storm Sewer Core and Connection	1,050.00	1.00	1,050.00			1.00	1,050.00

Unit Billing

Application: 3

Period: 07/17/2025

Schedule of Work Completed

Item	Description	Price/Unit	Scheduled Qty	Scheduled Value	Current Units Complete	Current Value	Total Units Complete	Total Value
31	Bleachers	28,000.00	1.00	28,000.00				
32	Flag Pole with Base	1,700.00	1.00	1,700.00				
33	Dugout Roof Structure	24,000.00	2.00	48,000.00				
34	Salvage & Relocate Scoreboard	7,500.00	1.00	7,500.00			1.00	7,500.00
35	Install Foul Pole	4,202.00	2.00	8,404.00				
36	Backstop Wall, Cast-in-Place	51.10	855.00	43,690.50	855.00	43,690.50	855.00	43,690.50
37	Backstop Netting	35,986.00	1.00	35,986.00				
38	Home Plates, Bases, and Pitching Infield Skin Surface	10,000.00	1.00	10,000.00				
39	Infield Skin Surface	23.10	1,500.00	34,650.00				
40	Warning Track	18.50	655.00	12,117.50				
41	Chain Link Fences and Gates	46.10	960.00	44,256.00				
42	Landscaping	11,365.00	1.00	11,365.00				
43	Electrical	249,086.00	1.00	249,086.00	0.15	37,362.90	0.90	224,177.40
44	Segmental Block Retaining Wall	87.75	180.00	15,795.00			180.00	15,795.00
ALTERNATE								
A15	Seeding, Outfield	3.91	2,710.00	10,596.10				
A20	Conc. Pavement, 5-Inch Thick w/ D	7.50	4,950.00	37,125.00	2,150.00	16,125.00	4,130.00	30,975.00
A33	Dugout, Block Walls with Roof	24,000.00	2.00	48,000.00				
Totals:			34,993.00	926,041.45	6,213.15	128,153.75	14,117.80	475,840.15

RED POWER DIESEL

W1588 Alp Ave
Fremont, WI 54940
service@redpowerds.com
9208675012

Invoice: 5708**Date: 4/25/2025**

Bill To
FREEDOM VOLUNTEER FIRE DEPARTMENT
W2400 SCHMIDT RD
FREEDOM, WI 54130
F: DOOR CODE 5-2-2-1

Remit Payment To
RED POWER DIESEL SERVICE, INC.
W1588 ALP AVE
FREMONT, WI 54940

Service Order	Terms	Due Date	Authorizer	Customer PO	Unit #
6458	Net 30	5/25/2025			17093-1

Item	Description	Quantity	Rate	Amount
------	-------------	----------	------	--------

Complaint: WATER TANK LEAKING- NEEDS TO BE PULLED AND INSPECTED/REPAIRED BY UPF (CLAIM FS01315)

Cause: Customer request

Labor	Correction: Pump/pump related components / Repair / Removed everything attached to tank to get ready to pull tank. Pulled tank. Supported bottom of tank and made block off plates for dump chute holes. After repair, filled with water and checked for leaks. No leaks. Drained tank. Reinstalled tank and reassembled valves, dump chutes. Rewired all connections. Filled with water and took for test drive. - Created: 1/21/2025 Completed: 4/15/2025	40.00000	\$145.00	\$5,800.00
Parts	Molex 19202-0049 Butt Connector, 12-10 AWG, Nylon Insulated, Brazed - 32760	20.00000	\$0.19	\$3.80
Parts	3M MH14BCK Heat Shrink Butt Connector, 16-14 AWG - 31965	20.00000	\$0.43	\$8.60
Parts	3M MH18BCK Heat Shrink Butt Connector, 22-18 AWG - 30965	20.00000	\$0.43	\$8.60
			Subtotal	\$5,821.00

Complaint: REPLACE TANK FILL VALVE

Cause: Customer request

(Inspection)

Labor	Correction: Pump/pump related components / Repair / Rear valve was out of round. Replaced valve with new valve. - Created: 4/3/2025 Completed: 4/15/2025	1.00000	\$145.00	\$145.00
Parts	3" Generation II Swing-Out Valve (Body Only) with stainless ball - 88300009	1.00000	\$490.31	\$490.31
Parts	Tuff-Torq® - Hex Cap Screw, Grade 8, Coarse Thread, 9/32" Head Height, 9/16" Across Flats, 3/8-16 x 1-1/2" - 634	12.00000	\$0.64	\$7.68
			Subtotal	\$642.99

Complaint: PASSENGER SIDE CHUTE IS TWISTING WHEN EXTENDING

Cause: Customer request

(Inspection)

Item	Description	Quantity	Rate	Amount
Labor	Correction: Pump/pump related components / Repair / Fabricated and installed guide block to fit into track of dump chute since original piece was missing causing chute to twist. - Created: 4/4/2025 Completed: 4/15/2025	1.50000	\$145.00	\$217.50
Parts	Machine Screw Phillips Pan Head #10-24 x 1/2" - 91326	2.00000	\$1.75	\$3.50
Parts	1/8" SMOOTH ALUMINUM - 26902210	1.00000	\$3.50	\$3.50
			Subtotal	\$224.50

Complaint: D/S VALVE PIN FALLING OUT

Cause: Customer request

(Inspection)

Labor	Correction: Pump/pump related components / Repair / Took bottom cover off of valve control head. Readjusted cams to function properly. Reinstalled cover and made bracket to support bottom of shaft to keep from falling out. Tested, working properly. - Created: 4/7/2025 Completed: 4/15/2025	1.50000	\$145.00	\$217.50
Parts	10-24 x1/2 TORX SCREW - 82-2209-0002	2.00000	\$1.75	\$3.50
Parts	1/8" SMOOTH ALUMINUM - 26902210	10.00000	\$0.35	\$3.50
			Subtotal	\$224.50

Drive to unit

Labor	Drive to unit (Service Call)	2.05000	\$145.00	\$297.25
Mileage		86.00000	\$0.85	\$73.10
			Subtotal	\$370.35

Credit for warranty covered by UPF

1.00 **-\$2,000.00** **-\$2,000.00**

Unit: 17093-1 (3368) **VIN:** 1HTWYSBT56J245049
2006 Pierce/International 7600
Chassis: 11,292 Miles

Labor \$6,677.25

Parts \$532.99

Mileage \$73.10

Shop Surcharge \$200.32

Pre-Charge Subtotal \$7,483.66

Credit for warranty covered by UPF **-\$2,000.00**

Exempt
(0% of \$0.00) \$0.00

Total \$5,483.66

Payments & Credits \$2,553.27

Balance Due \$2,930.39

Payment Information

Date Created	Date Applied	Payment #	Method	Reference #	Amount
6/5/2025	6/5/2025	101889071	Check	40456	\$2,553.27

Thank you for choosing Red Power Diesel. Payment of this invoice is due within 30 days. Please be advised that a monthly late fee of 1% of the total amount due will be charged on overdue payments. Payments are considered overdue when they are submitted more than 30 days after this invoice is issued. Red Power Diesel reserves the right to charge this fee as they see fit, this is a monthly charge, that will be assessed every 30 days after the invoice is issued.

A surcharge of 3.4% of the total transaction amount will be added to any invoice paid with a credit card. If Red Power Diesel is not notified, prior to invoicing, of the payment type an additional invoice will be sent for the credit card fee.

Operators for approval- July 2025

OK'd by VanBeek and have met all requirements for approval/ renewal-

Mario Toliver

Kelly Witt

Tabitha Gloudemans

Kathreen Bouche

Jessica Johnson

Julie VanHulst

Issue Report: Selecting Proposal for Online Permitting, Licensing, and Payments**From:** Administrator Carlson**To:** Town Board of Supervisors**Date:** June 25, 2025**BACKGROUND**

The Town issued an RFP primarily for seeking an online permitting, licensing, and payment solution to streamline the application process, enhance accessibility to services for residents, improve the accuracy of permits and efficiency of the process, and create new, informative reports that better utilize data received from our permitting and licensing process.

We were fortunate to receive proposals from six different companies, all of which would satisfy the core requirements of our RFP. Dana and I attended virtual demonstrations for all of the vendors during this process, with the exception of HeyGov, with whom we had met and gone through a demonstration last year.

The following assessment reflects the considerations of staff for assessing the costs, features, user-friendliness, and reference recommendations. I reached out to at least three references for each vendor to seek feedback from municipalities currently deploying their products and received a fair number of responses.

ANALYSIS**FEATURES**

The following chart indicates available features provided by each vendor:

Feature	HeyGov	Cloudpermit	Polimorphic	Citizenserve	SmartGov	Civos
Permitting	✓	✓	✓	✓	✓	✓
Licensing	✓	✓	✓	✓	✓	✓
Payments/Online Payments	✓	✓	✓	✓	✓	✓
Facility Reservations	✓	X	X	X	X	X
Citizen Reporting/Resident Requests	✓	X	✓	✓	✓	X
Code Enforcement	X	✓	X	✓	✓	X
Planning/Zoning/Land Use	X	✓	X	✓	✓	X
Document/Plan Management	X	✓	✓	✓	✓	✓
Customizable Forms	✓	✓	✓	✓	✓	✓
Workflow Automation	X	✓	✓	✓	✓	✓
Mobile Access/Inspections	✓	✓	X	✓	✓	✓
Online Applications/Portal	✓	✓	✓	✓	✓	✓
Reporting & Analytics/Custom Reports	X	✓	✓	✓	✓	✓
GIS Integration/Mapping	X	✓	X	✓	✓	✓
Unlimited User Licenses	X	✓	X	X	X	✓
AI Features (Chatbot/Meeting Minutes/Voice)	(✓)*	X	(✓)*	X	X	X
REST API/Third-Party Integration	✓	✓	✓	✓	✓	✓
Electronic Plan Review	X	✓	X	✓	✓	✓
E-signature Support	✓	✓	✓	✓	✓	✓
Conditional Logic in Forms	✓	✓	✓	✓	✓	✓
Document Uploading	✓	✓	✓	✓	✓	✓
TOTAL FEATURES	13/21	18/21	14/21	18/21	18/21	16/21

Those shaded in green are the core requirements we asked for in the RFP. Those shaded in blue represent additional features either we indicated we would be interested in, or the vendor can provide. Three vendors provide 18 out of 21 unique services provided across all of the proposals (Cloudpermit, Citizenserve, and SmartGov/Granicus). Civos provides 16 out of 21 unique services, while Polimorphic and HeyGov provide 14 and 13 out of 21, respectively.

PRICING

The following chart indicates one-time set-up costs, annual costs, and 5-year cost for each vendor:

Vendor	Year 1	Year 2	Year 3	Year 4	Year 5	Total 5 Year Cost (Includes one-time set-up costs)
HeyGov	\$8,200	\$7,000	\$7,000	\$7,000	\$7,000	\$36,200
Cloudpermit	\$14,450	\$9,724	\$10,113	\$10,416	\$10,833	\$55,536
Polimorphic	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$60,000
Citizenserve	\$33,500	\$13,500	\$13,500	\$13,500	\$13,500	\$87,500
Civos	\$38,000	\$18,000	\$18,000	\$18,000	\$18,000	\$110,000
SmartGov	\$45,303.61	\$22,174.58	\$23,283.31	\$24,447.47	\$25,669.85	\$140,878.82
Notes:						
1. HeyGov proposal does not include every feature they offer. Total annual would increase if purchasing every feature, bring 5-year cost to approx. \$51,200						
2. Cloudpermit and SmartGov increase annually while the other vendors charge a flat rate.						
3. Year 1 costs include one-time set-up costs for Cloudpermit, Citizenserve, Civos, and SmartGov.						

HeyGov is clearly the cheapest option, but the proposed figure does not include an additional \$3,000 annually for their automated AI-driven meeting minutes platform. Including that feature would bring their 5-year cost to \$51,200. Cloudpermit and Polimorphic round out the top three in costs. Citizenserve, Civos, and SmartGov are all in a higher tier of both short and long-term costs, partially due to higher one-time set-up costs. Annual costs vary across the platforms, with most being charged at a flat rate. Cloudpermit's costs increase annually at an average rate of 3.75% while SmartGov increases 5% annually.

SELECTION

After considering costs, features, demonstrations, references, short-term and long-term needs, staff believes Cloudpermit is the best option for the Town of Freedom. Cloudpermit offers the most comprehensive services for the most competitive pricing. It covers all of our core features that we are looking for at this time, along with others that will be beneficial as well.

Additionally, the features that it does not offer are available from other platforms we could pursue to augment our move to online platforms. For example, partnering with Cloudpermit for our licensing and permitting needs, then HeyGov for AI-driven meeting minutes and facility reservations would bring our annual cost to roughly \$16,000—less than the annual costs for some of the vendors while we would then have every feature listed in the chart above. There are also other options beyond HeyGov for AI-generated minutes and facility reservations, but this shows the possible cost-effective strategies we could pursue if we were to go with Cloudpermit as our primary permitting and licensing vendor.

RECOMMENDATION

Staff recommends making a motion to approve Cloudpermit's proposal for online permitting, licensing, and payment software.

ISSUE REPORT: Future Space Needs

TO: Town Board of Supervisors

FROM: Administrator Carlson

DATE: 7-23-2025

BACKGROUND

The Town of Freedom has undertaken several space needs assessments in the past couple of decades to assess the viability of its current facilities for its operations, both with present issues in mind and future considerations. The Town had acquired land on Schmidt Road with the intention of building new and comprehensive municipal facilities on that parcel. However, during that process, the Town decided to only pursue building a Fire/EMS building on the property, leaving the Public Works and Town Office facilities remaining the same with numerous short and long-term issues that must soon be addressed.

WHY NOW?

There are several reasons why this is a necessary discussion that will have to take place sooner rather than later. First, the Town is simply out of room for its basic operational needs, even assuming there is no growth in terms of in-house staff. The Public Works Department is currently storing expensive capital assets outdoors and, in the elements, and, while much of this equipment can handle the elements, it is not viable to continue purchasing equipment and storing it outside.

Additionally, the Town Hall facility will soon no longer be able to accommodate our legally required election needs due to the number of voting booths required by law. There simply is not enough room left in the current facility to accommodate these needs going forward.

Another important element of this discussion is the timing. The Town currently rents a large wing of the building, the south side, to the Freedom Food Pantry for \$1 annually. That contract is set to expire on March 31st, 2026. Right now, that is the only viable immediate space option the Town has to improve its space needs. The Board will have to consider whether to renew this contract or not soon and inform the Food Pantry of the potential change as soon as possible to allow for them to find alternative accommodations if that becomes necessary. While not an ideal solution, the Town has clear needs for more space and that is the only viable space we could acquire and utilize in the short-term.

There are numerous other issues at hand that I won't detail at this time, but instead offer a brief rundown of to be expanded upon later:

1. **ADA COMPLIANCE**—Most of our facilities are not ADA compliant and that is a significant issue for accessibility, especially for a municipal government.
2. **HEALTH AND SAFETY**—The DPW garage is over 80 years old and the internal infrastructure of the building is lacking. The bathroom is barely functional, there is essentially no office space for the Foreman, and there are no common areas for crew members like a meeting room to meet vendors and discuss daily operations.
3. **INADEQUATE TECHNOLOGICAL INFRASTRUCTURE**—Like the DPW garage, the Town Offices and Town Hall are severely lacking in technological infrastructure. Modern amenities like a conference room large enough to host more than six or seven people, a conference room with a phone, projector screen, monitor, modern speakers and web cameras, etc., microphones and video meeting capabilities in the Town Hall, and elsewhere.

4. **MISMATCHED OFFICE FURNITURE**—The Town Hall does not have uniform chairs for either Board members or the public, nor uniform tables, and the office staff have chairs that are no longer functional. The Town’s conference room has four or five different chairs and there are only about seven chairs in the room. This creates a poor aesthetic in the facility and reflects poorly on the town for both internal (staff) and external (vendors, public, etc.) stakeholders.
5. **POORLY DESIGNED OFFICE SPACE**—Office space is currently designed and laid out poorly and ineffectively. The office layout does not foster a cohesive working structure, nor does it allow for privacy. Conversations can easily be overheard even behind closed doors. This is a serious problem discussing confidential or private matters and needs to be seriously addressed.

There are certainly other significant concerns at play with the current space needs, but the purpose of this report is to get the discussion started about how we can address these issues in a financially prudent and responsible way that considers both short and long-term needs of the Town as an organization.

RECOMMENDATION

None at this time.

I. APPLICATION

Title of Project: Revised Gonnering CSM

Name of Owner: Gonnering Real Estate LLC; rep. Bruce E. Gonnering

Name of Developer / Surveyor / Contractor: David Hebert, P.L.S., Hebert Land Surveying Associates Inc.

II. BACKGROUND

The Owner has submitted an 'Application for Minor Land Division' Concept drawing to divide Tax Parcel Number 090006700 (hereafter, TPN-090006700) located on CTH C in the Town of Freedom. The Owner proposed to create Lot 1, an irregular lot of 7.276 acres in size.

TPN-090006700 hosts a WI DNR Wetland and WI DNR Wetland Indicators (see Exhibit 1).

III. ZONING ORDINANCE

TPN-090006700 is 37.36 acres in size and is zoned AGD General Agricultural District (hereafter, AGD District). A 0.64-acre parcel, TPN-090006701, was previously divided (see Exhibit 2). Section 54-131(1) of the Outagamie County Zoning Ordinance (hereafter, zoning ordinance) establishes 'Dimensional Requirements' for 'Principal Agricultural Uses' in the AGD District.

AGD District Dimensional Requirements			
	Requirements	TPN-090006700	Compliant
Lot			
Minimum Area	Two ac.	7.276 ac.	Yes
Minimum Width	100 ft.	300 ft.	Yes
Setbacks (applicable existing structures)			
Front Yard	25 ft.	Not provided, but in excess of 25 ft.	Yes
Side Yard	30 ft.	none	n/a
Rear Yard	50 ft.	none	n/a

The proposed land division is **compliant** with Section 54-131(1) of the zoning ordinance

IV. LAND DIVISION ORDINANCE

Section 18-050 'Lots' of the land division ordinance reads as follows:

F. Shape of lots shall generally be rectangular. Lots platted on cul-de-sacs will generally be narrower at the street than at the rear lot line. Flag lots or easements or other lot stacking techniques shall be prohibited, except where necessary to accommodate exceptional topography or to preserve natural resources.

The proposed land division is generally **compliant** with Section 18-050.F of the land division ordinance.

V. CPC COMMENT¹

CPC recommends **approval** of the proposed land division as drawn.

¹ CPC recommendations are based upon professional staff review of application materials provided to CPC. CPC staff reports are authored by a municipal planner, not a licensed attorney, and do not constitute a legal opinion.

Exhibit 1

- Orange lines w/dots – WI DNR Wetlands
- Purple lines w/dots – WI DNR Wetland Indicators



Exhibit 2



Issue Report: Property Condition Concerns

To: Town Board of Supervisors

From: Administrator Carlson

Date: 7-23-2025

BACKGROUND

There have been concerns expressed regarding the condition of a couple of properties in Freedom, specifically at N4128 County Road E and W2060 County Road S. Preliminary investigation has confirmed there are issues with each property that may warrant further investigation and action by the town to pursue correction of these issues.

ISSUES AT N4128 COUNTY ROAD E

The property in question displays several potential issues covered under Chapter 10 of the Town of Freedom Municipal Code concerning Public Nuisance issues.

First, there appear to be weeds/grass in violation of the height limits set forth in the ordinance. Standard remedy for this is providing the property owner with a written notice of the issue. Failure to comply within 7 days of receiving the notice allows the town to abate the violation and bill the homeowner for associated costs.

Second, there is an issue regarding storage of junk vehicles, campers, or other items in a manner that “substantially annoys, injures, or endangers the comfort, health, repose, or safety of the public,” or “renders the public insecure in life or in the use of property.” Under those conditions, the property may be in violation of that provision of the ordinance as well. If these items obstruct the sidewalk or create a safety hazard for pedestrians, this would constitute a public nuisance.

Third, the condition of the building immediately adjacent to the sidewalk is also a potential violation of the ordinance. Buildings that are “so old, dilapidated, or out of repair as to be dangerous, unsafe, unsanitary, or otherwise unfit for human use” are considered public nuisances affecting health and safety. The town may require repairs or abatement at the expense of the property owner.

Lastly, “general public nuisance” is any act, occupation, or condition that endangers public safety, health, or comfort or greatly offends public morals or decency can be pursued as a public nuisance.

Enforcement and Remedies

- **Inspection:** Depending on the nature of the violation, several town officials may be able to inspect the property including, but not limited to, law enforcement, the Building Inspector, or the DPW Foreman. If a nuisance is found and deemed to be present, the owner may be given a written notice to abate the violation within a specific amount of time, usually 7-10 days for grass/weeds and 10 days for other nuisances.
- **Abatement by Town:** If the property owner fails to comply after written notice, the Town may abate the nuisance and charge the costs to the owner, which can be special assessed on their property tax bill.

- **Penalties:** Violations could result in fines ranging from \$50 to \$500 per day plus the costs of prosecution and abatement.

An additional concern about this property is the proximity of one of the structures to the sidewalk and the appearance that the structure is encroaching upon the right of way/exceeding the boundaries of the property line. This is potentially an issue that could also require abatement under different areas of law/ordinance.

ISSUE AT W2060 COUNTY ROAD S

The issue at this property stems from the appearance of the structure to have a substantial hole in the roof of the building, along with other aesthetic issues that are evident in the building's appearance.

The provision of the public nuisance ordinance concerning dilapidated structures would be most likely to apply in this case. Once again, buildings that are "so old, dilapidated, or out of repair as to be dangerous, unsafe, unsanitary, or otherwise unfit for human use" are considered public nuisances affecting health and safety. The town may require repairs or abatement at the expense of the property owner.

CONCLUSION

There are numerous issues that currently appear to be present at the properties. Plan Commission requested these items be referred to the Board for addressing. Staff recommends the Board either direct staff to further investigate these issues and pursue potential abatement or dismiss the concerns.

Issue Report: Property Condition Concerns
To: Plan Commission
From: Administrator Carlson
Date: 7-9-2025

BACKGROUND

There have been concerns expressed regarding the condition of a couple of properties in Freedom, specifically at N4128 County Road E and W2060 County Road S. Preliminary investigation has confirmed there are issues with each property that may warrant further investigation and action by the town to pursue correction of these issues.

ISSUES AT N4128 COUNTY ROAD E

The property in question displays several potential issues covered under Chapter 10 of the Town of Freedom Municipal Code concerning Public Nuisance issues.

First, there appear to be weeds/grass in violation of the height limits set forth in the ordinance. Standard remedy for this is providing the property owner with a written notice of the issue. Failure to comply within 7 days of receiving the notice allows the town to abate the violation and bill the homeowner for associated costs.

Second, there is an issue regarding storage of junk vehicles, campers, or other items in a manner that “substantially annoys, injures, or endangers the comfort, health, repose, or safety of the public,” or “renders the public insecure in life or in the use of property.” Under those conditions, the property may be in violation of that provision of the ordinance as well. If these items obstruct the sidewalk or create a safety hazard for pedestrians, this would constitute a public nuisance.

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Lastly, “general public nuisance” is any act, occupation, or condition that endangers public safety, health, or comfort or greatly offends public morals or decency can be pursued as a public nuisance.

Enforcement and Remedies

- **Inspection:** Depending on the nature of the violation, several town officials may be able to inspect the property including, but not limited to, law enforcement, the Building Inspector, or the DPW Foreman. If a nuisance is found and deemed to be present, the owner may be given a written notice to abate the violation within a specific amount of time, usually 7-10 days for grass/weeds and 10 days for other nuisances.
- **Abatement by Town:** If the property owner fails to comply after written notice, the Town may abate the nuisance and charge the costs to the owner, which can be special assessed on their property tax bill.

- **Penalties:** Violations could result in fines ranging from \$50 to \$500 per day plus the costs of prosecution and abatement.

An additional concern about this property is the proximity of one of the structures to the sidewalk and the appearance that the structure is encroaching upon the right of way/exceeding the boundaries of the property line. This is potentially an issue that could also require abatement under different areas of law/ordinance.

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CONCLUSION

There are numerous issues that currently appear to be present at the properties. Staff recommends the Plan Commission make a motion to direct staff to notify the property owner, further investigate and inspect, and, if necessary, pursue abatement of these issues.







1169

80.07

120

1165

196.75

60

130.46

1176

130.93

61.25

1177

131.38

60

93

61.5

1178

60

93

93

121.5

1179

93

1060

2

135.27

105905

355.43

67.77





Freedom Fire Dept. monthly chiefs report

July 2025

June fire report- total calls (8)

(incident types)

(100) Fires – 1

(200) explosion, overheat – 0

(300) rescue, ems incident - 0

(400) hazardous conditions – 0

(500) service call – 0

(600) good intent call –3

(700) false alarm –04

(800) severe weather – 0

(900) special incident – 0

Mutual Aid given – 1

Mutual aid received – 0

Auto Aid given– 1

Thank you,

Respectfully submitted by

Mark Green – fire chief

Freedom EMS
Department Report for
Town Board Meeting Wed. 7/23/2025
Submitted: Mon. 7/21/2025

EMERGENCY RESPONSE DATA:	YTD total calls as of 7/21/25: 113 <ul style="list-style-type: none"> July 2025 MTD total: 16 calls (0 missed calls) June 2025 total: 9 calls (0 missed calls) YTD total calls as of 6/30/25: 97 <ul style="list-style-type: none"> Oneida – 5 (5.2%) Country Villa – 20 (20.6%) Missed calls – 1 (1%)
24/7/365 RESPONSE GOAL:	Ongoing goal is to have at least 1 person respond to every EMS call, 24/7/365 <ul style="list-style-type: none"> 0 missed calls since our previous Town Board report
MEMBERSHIP:	<ul style="list-style-type: none"> We now have 11 members on our roster We're always looking for new members 1 new member just finished department orientation & has started his probationary membership status
RECRUITMENT UPDATE:	<ul style="list-style-type: none"> Giving out EMR/EMT course enrollment information to interested people as they inquire Plan to update our department information on the town website Plan to link our application to the town website
COUNTRY VILLA:	<ul style="list-style-type: none"> Ongoing meetings to enhance our working relationship.
MASS CASUALTY INCIDENT (MCI):	<ul style="list-style-type: none"> 7 members attended a large-scale active-shooter training exercise with multiple agencies at Kaukauna High School on Thursday 7/17/25 from 5:00 -9:00 PM
COMMUNITY DISASTER PLAN:	<ul style="list-style-type: none"> Our community disaster plan is overdue for updating Planning to start work on an update this summer
FREEDOM SCHOOLS:	<ul style="list-style-type: none"> Deputy Cole VanBeek will keep us updated about the changing dynamics of responding to the school during the construction

Submitted on 7/21/2025:

Roger Stanley, RN, CCP, NRP
EMS Director
Freedom EMS

DPW Report July 2025

- Used the two ditch mowing tractors/flail mowers and completed the first top cut on all town roads. The county was out during the same time period mowing the county ditches. Krueger road was cut from Hwy C to French road both sides, this is the Towns portion on the northern boundary and the Town of Center is responsible for the remaining portion for both plowing and mowing operations.
- Several mechanical break downs during the mowing operations to include: Tractor would not start, broken wire harness (fix onsite). Tensioner pulley bearing on the mower failed causing the pulley to fall off (ordered and pressed in new bearings onsite). Tractor valve stem on the rear tire blew off while the tractor was in the garage over the weekend. Unsure of the cause at first and had scheduled a new tire to be installed. Once it was determined that the valve stems were bad, we switched both rear tires to the newer metal style and refilled the tires with beat juice and rim guard.
- Working with randercom to install automatic locks and cameras throughout the park system. Continued problems with locking the soccer field bathrooms after practices and games.
- Received the drawings for the Weyers road culvert, forward them to the county and MSA engineering. After review it was decided to move the position down in relation to the head wall, this allowed for the head wall to be raised up to 15" above the top of the pipe. At this distance above the pipe the slope off the road to the top of the headwall will be 4:1, this will prevent the use/addition of guard rails at this location.
- Speedy clean located the lateral for diamond 2 bathroom. Working with Peters to install a new 6" plastic lateral to the main line and terminate the existing line at the main. Also getting a quote from M&E construction for both an open trench and a boring option.
- Checked over the mobark chipper and adjusted the clearances to produce a better quality chip that can be utilized in the park system.
- Marked Vine road from Hwy-E to Hwy-S for grader patch work to be completed by the county. This work will require 14 loads at \$1665.00 per load for a overall cost of \$24000.00. This will cover approximately half of the above section. There are areas that require material in both lanes and areas that require it in the outer lane where there is deep rutting and raveling. After meeting with the County it was decided to do the entire road from E to the bridge, an area on each side of the 2 cross culverts north of the bridge, and a couple areas north of bridge. Further work will be necessary next year north of the bridge.
- Continued Paser work, identifying necessary areas to complete crack filling & seal coating for this year. MSA has the list and will be putting this out to bid soon.
- Road signage and address signage are installed in country fields.

- Several complaints regarding a vision triangle concern at Coffey and Hwy-S. Worked with the property owner and removed a portion of a tree to increase the vision triangle area.
- Vision triangle concern at Hwy-E and Greiner road. Removed brush and trees from the right of way.
- Received a complaint about a vision problem at Dorty Jane and Center Valley. Conducted right of way work in this area. Cleared about 150 yards of small trees and brush.
- Vision triangle complaint at McHugh and Hwy-S, removed cattails and cleared the area.
- Spent a couple days on Mary Joane Ct. and Joanne St. clearing right of ways. This is a wooded area that will require yearly attention. Removed 30+ trees and brush, improved the vision triangles and cleared enough for the snow plow and school buses. I will have to rent a lift for further work in this area to clear the high limbs that have extended out into the road way.
- The underground work is complete and the road base is being installed in fox meadows
- There is currently no parking for the employees at the Town garage (currently parking in the mud and grass). Called in a locate and plan to install a gravel parking area.
- Removed the topsoil and installed 12" of road material for the Town Garage parking lot. This layer consisted of 6 inches of 3" breaker and 6 inches of 1-1/4" crush. In the process we found the gas shut off valve about 8" below grade. Called WE energies gas to raise this up to grade for potential future use.
- Received a 40-yard dumpster onsite for organic spoils from various projects.
- Put a post on social media informing Town residents that wood chips would be available for delivery at a 5-yard minimum. There was a good response to this and several residents expressed interest. With the amount of chips that we disposed of we saved about 2,000 dollars as compared to putting this in a dumpster and hauling away.
- Looking into taking the grass clippings into the County as a disposal option.
- Starting to clear out trees and brush around the Weyers road culvert that is scheduled to be replaced in August. Both sides of the culvert are now clear to the right of way. Had to go onto the private property on the east side of the road, talked to the land owner who did not mind us opening up the area for the culvert work.
- Diamond 1 is on track.
- Diamond 5 excavation has started. Diamond 5 is installed (infield and bases) more work to come with fence installation.
- Mark Kortz has installed his new driveways on Maloney Road and is in the process of removing 3 old/existing ones.
- Looking into and discussing potential use of Olde Ireland Way road.

I. PENDING MATTERS REQUIRING PLAN COMMISSION / TOWN BOARD ACTION

- A. Kirk Schuh Special Exception – landscaping business (awaiting submittal of application)

II. OTHER PLANNING & ZONING MATTERS

none

III. PLANNING & ZONING RELATED LEGISLATION / COURT DECISIONS

- A. 2023 Act 264

Signed into law on March 29, 2024, Act 264 creates an alternative procedure for withdrawing from county zoning, beginning with a town board's adoption of a resolution of the town's intent to begin the process, then, between two and three years later, adoption of a second resolution informing the county of the town's withdrawal from county zoning. Before adopting that second resolution, the bill requires a town to have enacted a town zoning ordinance, comprehensive plan, and zoning map. A town may then enact an ordinance to withdraw from county zoning. A Town zoning ordinance enacted under this law may take effect no sooner than five years after the law passed.

See attached.

Wisconsin Legislative Council

ACT MEMO



Prepared by: Patrick Ward, Staff Attorney

April 16, 2024

2023 Wisconsin Act 264 [2023 Senate Bill 826]

Town Withdrawals From County Zoning

2023 WISCONSIN ACT 264

2023 Wisconsin Act 264 creates a new procedure by which a town may withdraw from county zoning and standardizes statutory language related to the continuing effect of zoning regulations when the governmental unit with zoning authority changes.

Town Withdrawal From County Zoning

Under current law, a town that has previously opted in to county zoning generally may withdraw from county zoning only when a county reenacts a comprehensive revision to the county zoning ordinance.

The act creates an alternative procedure for withdrawing from county zoning that begins with a town board's adoption of a resolution of the town's intent to begin the process. Then, between two and three years later, the town board must adopt a second resolution that informs the county of the town's withdrawal from county zoning. Before adopting that second resolution, the act requires a town to have enacted a town zoning ordinance, comprehensive plan, and zoning map. A town may then enact an ordinance to withdraw from county zoning. Such ordinances may first take effect five years after the act takes effect.

The act specifies that that procedure does not authorize a town to withdraw from county shoreland zoning, county floodplain zoning, and the portions of a county zoning ordinance or development plan that regulate quarry operations.

The act also repeals a Dane County-specific provision of current law, which specifies that a town may not prohibit structures and uses that were lawful under county zoning from continuing when withdrawing from Dane County zoning.

Continuity of Zoning Regulations

Certain provisions in current law provide for continuity of zoning regulations when the governmental unit with zoning authority changes, such as when town territory subject to county zoning becomes subject to city zoning after being annexed into the city. Generally, zoning regulations in place prior to a change in zoning authority remain in effect until specifically changed by the new zoning authority.

The act standardizes statutory language regarding the continuity of existing zoning regulations, including for the procedure for town withdrawal created by the act, and standardizes the language used to describe zoning regulations to include the zoning ordinance and any regulations, approvals, and conditions imposed under the ordinance.

The act also clarifies that the act does not expand or modify underlying zoning authority or authorize changes to existing regulations, approvals, or conditions, or authorize changes to nonconforming uses.

Effective date: March 31, 2024

For a full history of the bill, visit the Legislature's [bill history page](#).

PW:jal



Administrator Report
Prepared for Town Board of Supervisors
July 23, 2025

WEEK OF 7-14-2025

Cease and Desist Notice

We received a cease and desist notice from Broadcom, a technology vendor we had been working with through our previous IT vendors. With the switch to RanderCom, our needs changed and ended up not paying for their services anymore, but we were still using their system, prompting the cease and desist notice. We communicated with them and with RanderCom to address the issue. RanderCom responded promptly and did the server work necessary to switch our system over from the previous operation to the new one we are using with RanderCom's IT services. This issue has been remedied, and no further issue is expected from this situation.

FAA Key Cards

The FAA has provided us with a list of names for key cards for access to the park facilities they need access to. RanderCom is working with us to coordinate that switch. We anticipate this will take place soon but are tying up some loose ends before finalizing the transition to the new access system. At this time, all of the card readers are installed and camera systems are up and running at the parks, so the only remaining items in the parks are to finish the internet upgrade and get the logistics of swapping access systems to the new system finalized.

Clerk/Treasurer Institute Training

Dana and Rachel both attended Clerk/Treasurer training during the week of July 14th. As a result of the all day, all week training, the office was closed for walk-in business during the week. This training is put on through UW-GB and is a multi-year training leading to certification as a Wisconsin Clerk/Treasurer. It is a valuable training resource to ensure our staff are keeping up to date on the latest items in the profession of clerks and treasurers as well as learning about important skills and resources to better serve the community. This investment in professional development for our staff is valued and appreciated and we continue to promote and seek training opportunities for all staff and encourage their participation in these development opportunities.

WEEK OF 6-30-2025 AND 7-7-2025

Obsolete Technology in Office

I was informed by our IT partners that my desktop will need to be replaced as soon as possible due to age and support ending for the operating system forthcoming in October. This is another example of the Town of Freedom struggling to meet basic requirements for replacement of technology and ensure staff are working with appropriate infrastructure on a daily basis. For context, the desktop is 11 years old.



Replacements are recommended every 5-7 years. That means this desktop should've been scheduled to be replaced at least 2 years before I even became the Administrator. Unfortunately, this is not surprising, as the computer monitors, I recently had to replace were 17 years old. Replacements for those are recommended every 5-10 years.

I will continue to push for more funding and investment into the town's technology budget and developing budgeting standards for replacing these items on a regular basis to avoid operating on substandard equipment. With technology more accessible and critical to use for all tasks than ever before, it is not acceptable to be so severely lacking in this area for a modern organization.

2024 Audit Report

Our auditors have been working to finalize our 2024 audit report. We will be scheduling them to attend a Board meeting once the process is finalized so they can present their findings to the Board and questions can be asked.

On a similar note, once this process is completed, we will be working with Baird and the auditors to perform TID audits. That process should begin around August. Once the TID audits are completed, we will share them publicly and directly with the other taxing entities in the Town of Freedom.

State Budget ARIP Program Returning

The newly passed state budget includes another \$150 million in ARIP funding for agricultural roads. We will work with our engineering partners with MSA to determine which, if any, roads we want to pursue for this funding opportunity. Freedom's projects faced challenges like not enough producers being impacted and certain roads not meeting eligibility requirements for funding.

The passage of the state budget also included other programs and funding sources that could be directly beneficial to the Town of Freedom. We will be reviewing these programs and determining how they may impact the town financially or otherwise.

RanderCom Update

We continue to work toward implementing our transition to RanderCom for access control and camera systems. We've essentially completed the work at the Town garage and offices/hall/food pantry. We are mostly through the set up at the Parks, but we are waiting on the FAA to provide a listing of names for those who will receive access cards. Out of respect for their operations and activities, I agreed to hold off on the change over to the town's system until we were able to get the FAA's volunteers set up with cards and confirm they had access to appropriate areas. In order to finalize this process, we need the FAA to provide a list of names in order to program access cards for them. I have asked several times for this list of names over the past several weeks and have gotten no response. At some point, the finalization will move ahead. RanderCom has been more than patient throughout this process as I have asked them for delays their work and billing but they can only be so flexible. Out of respect for our vendor, this work must eventually be finalized on the town's timeline and the vendor's timeline.

Additionally, the work on the Fire/EMS building is slated to begin soon. Once again, we have encountered difficulties and have been forced to ask RanderCom for delays in their project to accommodate concerns over placement of cameras and control over access to the town's building. This has been put off for several months now and, like the park work, will eventually take place regardless of the comfort level of affiliated non-town entities. We are doing our best to accommodate the needs of



our non-town partners and address their concerns to the extent possible, but the town must also respect the timelines and business needs of its vendors.

Town Hall Rental Issues

Recently, a renter expressed concerns about the quality of the town hall rental space and their experience in renting the hall. Unfortunately, the town hall thermostat was placed in a lockbox due to renters often leaving the HVAC system running constantly. This is a significant problem as the space is used infrequently by renters or anyone else and those HVAC costs can add up over days/weeks between uses of the space. The renting party was able to contact town staff who acted quickly on a weekend to address the issue and remedy it. The renter's event went on and took place.

However, the renter was not happy with the condition of the hall either. Unfortunately, the hall is an open public space that is periodically used as foot traffic for town employees, food pantry volunteers, county sheriff's deputies, renters, boards/commissions, elections, etc. and that means cleaning options are limited. The town cannot pay for daily cleanings in the space to account for the random times when the space may be used. Furthermore, we make no mention in our rental agreement about the condition of the hall—so there is no obligation, real or implied, about the condition of the hall the town will provide to renters. Again, this is a randomly occupied public space—daily cleaning would be prohibitively expensive and is not practical given the minuscule amount of rent revenue generated by the hall.

In 2024, the town hall was rented a grand total of 18 times, with most of those dates occurring in December. So far in 2025, the hall is scheduled to be rented 11 times (3 of those are booked for December). Out of hundreds of possible rental days, the town hall has, historically, been rented fewer than two dozen times throughout an entire year. At a \$125 rental rate, that's just \$2,250 in revenue for 2024 and projected \$1,375 revenue for 2025 thus far. For context, we currently spend roughly \$130/month on cleaning for the town hall alone, about \$1,560 annually. That includes no other expenses like bathroom supplies or tables/chairs/repairs/painting/etc. that takes place throughout the year nor the cost of labor to perform those maintenance or repair items.

At times, staff have cleaned the space on their own after renters or meetings or large events like elections or even after overnight use by our deputies. I can assure you that staff has gone above and beyond to keep the space as clean as we can and to the extent that our job duties allow, keeping in mind none of us are expected to be doing any cleaning or management of these facilities at all.

RFP Update

Our RFP decision has been delayed again after the Board decided not to take the Administrator's recommendation in order to ask more questions about the proposals. I've been in contact with some of the respondents informing them of the latest indecision and delay in the decision. Notably, I have yet to receive any questions from any Board members on the matter since the meeting. This will be on the agenda again in July.

Soccer Bathrooms Vandalism/Other Issues

We've continued to have issues with the facilities at the soccer fields. We've had incidents of vandalism to deal with recently. We've also had issues with the doors being left unlocked overnight and lights left on. DPW has asked for the cooperation of the parties responsible for organizing and conducting activities out there, but these issues have continued. If they continue to persist, the town will have to explore all viable alternatives in order to prevent damages and excess costs from recurring on a regular basis.



Meeting with Chad Reader

Supervisor Borneman (Plan Commission Chair) and I met with Chad Reader and his team of engineers to discuss questions they had about the legal authority the town has to determine some elements of the proposed development at the Country Villa site. They made it clear they do not agree with some of the interpretations of these matters by Town Planner Jeff Sanders and requested someone else review the questions/concerns they had. I informed them Attorney Steckbauer would be the appropriate person to review any legal questions they had, and I forwarded their concerns to him. Once Attorney Steckbauer has a chance to review their concerns and render his thoughts on the matter, I will follow up with you and inform you of what he determined.

Code Enforcement Complaints

We've had numerous code enforcement issues arise recently. Concerns about overgrown weeds and grass, campers parked on town roads, junk being stored openly on property, dilapidated buildings/blight concerns, and others. Code enforcement is something that the town should seriously consider investing more money in, as these issues arise frequently and require significant staff time and effort to address, often with little to no fines/fees/penalties to offset the costs of staff addressing these matters.

We've also had issues with interacting with our law enforcement partners on some issues like liquor licensing. Multiple alcohol licensed businesses failed to file their paperwork on time, which is a significant regulatory violation. We contacted our Outagamie County officers and point of contact with the department. The point of contact was unsure of what to do about this in terms of enforcement—troubling, since the town has no other means of enforcement at the moment than to utilize the services of its contracted law enforcement in matters of legal violations.

We will need to address these items in a more substantial way, possibly up to and including investing in code enforcement staff in the future. As a small community, we cannot allow violations to go undocumented and unpenalized. We do not want to rely on fines, fees, and forfeitures, but we also do not want to create a no-consequences culture in the town when it comes to ordinance and law violations nor do we want to pass up the revenue that could be had to remedy these issues.

Bench Memorials

We have received multiple calls concerning bench memorials. I have informed the Park Committee Chair about this and will be collecting information on costs and bench types to discuss at their next meeting in August. I've also taken photos of benches currently in our parks at the request of the Chair. We currently have numerous memorial bench styles in different areas. The Park Committee will need to determine the type of benches, cost-tiers, etc. so we can implement a standard donation program for memorials.

Storage Unit Update

I've been made aware there is a new name present on the signage at the storage unit development on County E. The name "Storage Lion" now appears there. I had reached out via certified letter to the new owner of the property a couple months ago but I have not received any response. I have now reached out to Storage Lion in hopes of connecting with someone who oversees the property.

I did speak with Attorney Steckbauer on this matter due to the existing settlement agreement that is still active at the site. It is my understanding that any prior development agreement transfers with the property and the new owner would fall under the same conditions as the previous owner. We agreed



that it is important to connect with someone from the new ownership in order to find out if they are aware of the existing agreement and intend to continue the development as it was settled previously. I will provide further updates when I know more.

(for gifts and donations of \$100, or more)

Organization or Name: Freedom Fastpitch Club Address: N3885 Shamrock Circle, Freedom, WI 54913
Phone: 920-737-4871 Email: freedomfastpitchclub@gmail.com

Memorial: _____	Cost: \$ _____
Tribute: _____	Cost: \$ _____
Work(s) of Art: _____	Cost: \$ _____
Public Improvement Project or Proposal: _____	Cost: \$ _____

*For all the above, attach a description to include the purpose of the donation (or intent of the proposal), cost estimates, size, proposed location, timeline, site drawing, type of materials, intended lifespan, future maintenance requirements and costs, and any other relevant information.

Real Property Address: _____ **Assessed or Appraised value:** \$ _____

* Attach a description including type of property (residential, vacant land, land with structures, etc.), conditions affecting the value of the property (environmental, zoning, other restrictions, etc.), maintenance costs, and any other relevant info.

Personal Property:_____ Valued at: \$_____for the purpose of:_____

Equipment: _____ Valued at: \$ _____ for the purpose of: _____

Materials: _____ Valued at: \$ _____ for the purpose of: _____

Description of Service:_____ **Valued at:** \$_____ **for the purpose of:**_____

Other non-monetary gift: _____ Valued at: \$ _____ for the purpose of: _____

- 1) This Donation is subject to the following restrictions/conditions (if any): _____
- 2) Will a Donor Recognition Object be requested as part of this gift/donation? [] YES [●] NO If so, please attach description.
- 3) The Town of Freedom will make reasonable efforts to accommodate the intended purpose of the donation, but reserves the right to utilize, relocate, and/or dispose of any item or property (including items funded by donated funds) as the Town deems fit.
- 4) All rights, title, and interest in the above stated item(s) or property is hereby given, donated, and transferred to the Town of Freedom, its successors and assigns forever and without limiting conditions, except as may be specifically stated herein. It is understood and agreed that I/we Donor(s) retain no right, title, or interest in the donated item(s) or property.
- 5) To the best of our knowledge, this gift/donation is free and clear of all encumbrances and restrictions.

Scott M. Myers 7/1/25
DONOR Signature(s) Date

DONOR Signature(s) _____ Date _____

 _____

Town Administrator Signature (required) _____ Town Chair Signature (required for donations \$500, or more) _____

DATE Reviewed and Accepted By BOARD (if required)

Department/Division Use Only: Revenue Acct # _____-4952- Expense Acct # _____

*****SEND A COPY OF THE COMPLETED DONATION FORM (WITH ATTACHMENTS) TO THE TOWN OFFICE*****

Freedom Fastpitch Club, Inc
N3885 Shamrock Cir
Freedom, WI 54913-9234

LOOK FOR:
3D hologram foil across top
Heat-reactive circle in upper-right corner

3148

79-7102/2759

7-1-25

Date

Pay to the
Order of

Town of Freedom

\$ 25,000.⁰⁰

Twenty-five thousand & 7/100

Dollars

East Wisconsin Savings Bank
109 W Second St
Kaukauna, WI 54130

Security
Features
Reveal on
Back

For

DI Bleaches

Scott Murphy

⑆ 275971029⑆ ⑈ 571002880⑈ 3148

Security Check



OUTAGAMIE COUNTY SHERIFFS OFFICE

Total CAD Calls Received, by Nature of Call in Zone

<u>Nature of Call</u>	<u>Total Calls Received</u>	<u>% of Total</u>
911 Misdialed	12	3.05
Vehicle Accident	12	3.05
Accident with Injury	1	0.25
Law Alarms - Burglary Panic	3	0.76
Animal Bite	2	0.51
Animal Call	3	0.76
Assist Citizen or Agency	10	2.54
Business Check	2	0.51
Civil Process	4	1.02
Crime Prevention	139	35.37
Disturbance	4	1.02
Domestic Disturbance	1	0.25
Falls A-Adam Response	1	0.25
Falls B-Boy Response	1	0.25
Falls D-David Response	1	0.25
Fire Alarm Commercial	3	0.76
Fire Alarm Residential	1	0.25
Structure Fire Smoke or Flame	1	0.25
Fireworks Complaint	1	0.25
Follow Up	4	1.02
Fraud Complaint	2	0.51
Jail GPS Checks	6	1.53
Harassment	1	0.25
Vehicle Lockout	2	0.51
Lost or Found Valuables	1	0.25
Medical Assistance No Injury	1	0.25
Motorist Assist	11	2.80
Noise Complaint	2	0.51
Unknown Odor in Structure	1	0.25
Reckless Driving Complaint	5	1.27
Medical Pre-Alert	1	0.25
Restraining Order Tracking	1	0.25
School Safety	4	1.02
Sick A-Adam	1	0.25
Suspicious Incident	4	1.02
Suspicious Person	1	0.25
Suspicious Vehicle	3	0.76
Traffic Enforcement	84	21.37
Traffic Stop	50	12.72
Unconscious D-David	1	0.25
Violation of Court Order	2	0.51
Weapon Violation	1	0.25

<u>Nature of Call</u>	<u>Total Calls Received</u>	<u>% of Total</u>
Welfare Check	2	0.51

Total reported: 393

Report Includes:

All dates between `00:00:01 06/01/25` and `23:59:59 06/30/25`, All nature of incidents, All cities matching `FRT`, All types, All priorities, All agencies, All zones

Unposted Included

Fund: All Funds

Account Number		2025 July	2025 Actual 07/22/2025	2025 Budget	Budget Status	% of Budget
100-00-41110-000-000	GENERAL PROPERTY TAXES	0.00	48,028.01	1,331,111.72	-1,283,083.71	3.61
300-00-41110-000-000	GENERAL PROPERTY TAXES	0.00	0.00	1,220,935.00	-1,220,935.00	0.00
400-00-41110-000-000	GENERAL PROPERTY TAXES	0.00	0.00	100,000.00	-100,000.00	0.00
410-00-41110-000-000	GENERAL PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00
420-00-41110-000-000	GENERAL PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00
430-00-41110-000-000	GENERAL PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00
100-00-41140-000-000	MOBILE HOME FEES	2,322.17	17,759.06	16,000.00	1,759.06	110.99
100-00-41150-000-000	FOREST CROPLAND/MFL	0.00	2.00	0.00	2.00	0.00
100-00-41810-000-000	INTEREST ON PP TAX	0.00	0.00	0.00	0.00	0.00
100-00-41811-000-000	USE VALUE PENALTY	0.00	0.00	1,500.00	-1,500.00	0.00
100-00-41900-000-000	PURDY ANNEXATION TAXES	0.00	0.00	0.00	0.00	0.00
100-00-41910-000-000	COUNTY SALES TAX SHARE	0.00	90,898.50	129,951.19	-39,052.69	69.95
TAXES		2,322.17	156,687.57	2,799,497.91	-2,642,810.34	5.60
100-00-42300-000-000	SPECIAL ASSESSMENTS	0.00	350.00	0.00	350.00	0.00
SPECIAL ASSESSMENTS		0.00	350.00	0.00	350.00	0.00
100-00-43410-000-000	STATE SHARED REVENUES	0.00	376,627.20	323,507.37	53,119.83	116.42
100-00-43420-000-000	FIRE INSURANCE AID	0.00	0.00	30,000.00	-30,000.00	0.00
100-00-43430-000-000	EXEMPT COMPUTER	0.00	0.00	761.78	-761.78	0.00
100-00-43440-000-000	PERSONAL PROPERTY AID	0.00	45,185.81	46,078.50	-892.69	98.06
100-00-43530-000-000	STATE HWY AID	0.00	106,519.54	213,215.44	-106,695.90	49.96
100-00-43535-000-000	TRIP FUNDS	0.00	0.00	0.00	0.00	0.00
100-00-43650-000-000	NATURAL RESOURCES - FOREST CRO	0.00	0.00	0.00	0.00	0.00
100-00-43651-000-000	DNR URBAN FORESTRY GRANT	0.00	5,000.00	5,000.00	0.00	100.00
100-00-43690-000-000	OTHER STATE AIDS	0.00	0.00	0.00	0.00	0.00
100-00-43691-000-000	ATC FUNDS	0.00	36,956.00	36,956.00	0.00	100.00
400-00-43691-000-000	COVID RELATED GRANTS	0.00	0.00	0.00	0.00	0.00
100-00-43692-000-000	COVID RELATED GRANTS	0.00	0.00	0.00	0.00	0.00
100-00-43693-000-000	FLEX GRANTS	0.00	0.00	0.00	0.00	0.00
100-00-43790-000-000	COUNTY RECYCLING AID	8,793.46	59,035.86	96,000.00	-36,964.14	61.50
100-00-43792-000-000	INTERGOVERNMENTAL CONTRACTS	0.00	519.88	0.00	519.88	0.00
INTERGOVERNMENTAL REVENUES		8,793.46	629,844.29	751,519.09	-121,674.80	83.81
100-00-44102-000-000	DOG LICENSES	0.00	1,795.00	2,500.00	-705.00	71.80
100-00-44110-000-000	LIQUOR & MALT BEVERAGE LICENSE	3,896.82	8,476.82	10,000.00	-1,523.18	84.77
100-00-44113-000-000	CABLE FRANCHISE FEE	0.00	20,111.87	49,500.00	-29,388.13	40.63
100-00-44300-000-000	BUILDING PERMITS	73,641.14	121,028.64	100,000.00	21,028.64	121.03
100-00-44400-000-000	PLANNING CHARGES	0.00	5,720.00	1,000.00	4,720.00	572.00
100-00-44900-000-000	OTHER PERMITS & FEES	0.00	0.00	2,000.00	-2,000.00	0.00
LICENSES AND PERMITS		77,537.96	157,132.33	165,000.00	-7,867.67	95.23
100-00-45100-000-000	LAW & ORDINANCE VIOLATIONS	99.13	1,043.05	2,000.00	-956.95	52.15
100-00-45200-000-000	ADDRESSES REVENUE	100.00	930.00	3,000.00	-2,070.00	31.00
FINES, FORFEITS AND PENALTIES		199.13	1,973.05	5,000.00	-3,026.95	39.46
100-00-46100-000-000	CLERK'S FEE'S	0.00	0.00	0.00	0.00	0.00
100-00-46310-000-000	STREET MAINT & CONSTRUCTION FE	0.00	0.00	0.00	0.00	0.00
100-00-46328-000-000	STORM WATER SPEC ASSESSMENTS	0.00	0.00	0.00	0.00	0.00
100-00-46420-000-000	REFUSE & GARBAGE COLLECTION	0.00	0.00	318,400.00	-318,400.00	0.00

Unposted Included

Fund: All Funds

Account Number		2025 July	2025 Actual 07/22/2025	2025 Budget	Budget Status	% of Budget
100-00-46720-000-000	PARK RENT	0.00	0.00	0.00	0.00	0.00
100-00-46725-000-000	PARK IMPACT FEES	300.00	3,600.00	6,000.00	-2,400.00	60.00
100-00-46900-000-000	OTHER PUBLIC CHGS	0.00	0.00	0.00	0.00	0.00
PUBLIC CHARGES FOR SERVICES		300.00	3,600.00	324,400.00	-320,800.00	1.11
410-00-47300-000-000	REFUNDS & REIMB	0.00	0.00	0.00	0.00	0.00
100-00-47390-000-000	FREEDOM SCHOOL PARK REIMB	0.00	0.00	8,000.00	-8,000.00	0.00
INTERGOV'T. CHARGES FOR SERV.		0.00	0.00	8,000.00	-8,000.00	0.00
100-00-48100-000-000	INTEREST REVENUE	0.00	79,239.38	25,000.00	54,239.38	316.96
400-00-48100-000-000	INTEREST REVENUE	0.00	0.00	0.00	0.00	0.00
410-00-48100-000-000	INTEREST REVENUE	0.00	54.44	0.00	54.44	0.00
420-00-48100-000-000	INTEREST REVENUE	0.00	2,999.33	0.00	2,999.33	0.00
430-00-48100-000-000	INTEREST REVENUE	0.00	0.00	0.00	0.00	0.00
100-00-48101-000-000	CAP PROJ INT INCOME (400)	0.00	0.00	0.00	0.00	0.00
300-00-48101-610-000	BOND #2 PRINCIPAL	0.00	0.00	0.00	0.00	0.00
100-00-48200-000-000	RENT REVENUE	0.00	125.00	12,000.00	-11,875.00	1.04
100-00-48300-000-000	SALE OF PUBLIC SAFETY EQUIP	0.00	0.00	0.00	0.00	0.00
100-00-48310-000-000	SALE OF OTHER TOWN PROPERTY	0.00	0.00	0.00	0.00	0.00
100-00-48400-000-000	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00	0.00
100-00-48500-000-000	DONATIONS	0.00	0.00	0.00	0.00	0.00
100-00-48501-000-000	TREE & BENCH PROG DONATIONS	0.00	0.00	0.00	0.00	0.00
100-00-48900-000-000	MISC REVENUES	681.20	12,858.50	0.00	12,858.50	0.00
410-00-48900-000-000	MISC REVENUES	0.00	15,756.66	1,714.37	14,042.29	919.09
420-00-48900-000-000	MISC REVENUES	0.00	30,321.84	43,471.44	-13,149.60	69.75
430-00-48900-000-000	MISC REVENUES	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS REVENUES		681.20	141,355.15	82,185.81	59,169.34	171.99
400-00-49100-000-000	PREMIUM ON LT DBT	0.00	0.00	0.00	0.00	0.00
400-00-49101-000-000	STATE TRUST FUND LOAN	0.00	1,532,675.00	0.00	1,532,675.00	0.00
100-00-49102-000-000	BOND PROCEEDS (400)	0.00	0.00	0.00	0.00	0.00
400-00-49102-000-000	BOND PROCEEDS	0.00	0.00	1,532,672.00	-1,532,672.00	0.00
100-00-49103-000-000	BOND ISSUE COST (400)	0.00	0.00	0.00	0.00	0.00
400-00-49103-000-000	BOND ISSUE COST	0.00	0.00	0.00	0.00	0.00
100-00-49200-000-000	TRANSFER IN (400)	0.00	0.00	0.00	0.00	0.00
300-00-49200-000-000	TRANSFER FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
400-00-49200-000-000	TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
410-00-49200-000-000	TRANSFER FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
420-00-49200-000-000	TRANSFER FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
430-00-49200-000-000	TRANSFER FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
400-00-49300-000-000	GF RESERVE	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES		0.00	1,532,675.00	1,532,672.00	3.00	100.00
Total Revenues		89,833.92	2,623,617.39	5,668,274.81	-3,044,657.42	46.29

Unposted Included

Fund: All Funds

Account Number		2025 July	2025 Actual 07/22/2025	2025 Budget	Budget Status	% of Budget
100-00-50000-000-000	COST OF GOOD SOLD (OLD)	0.00	0.00	0.00	0.00	0.00
COST OF GOOD SOLD (OLD)		0.00	0.00	0.00	0.00	0.00
100-00-51100-110-000	TOWN BOARD WAGES OR SALARIES	2,083.33	13,458.31	25,000.00	11,541.69	53.83
100-00-51100-130-000	TOWN BOARD SOCIAL SEC/MEDICARE	159.39	1,029.67	1,912.50	882.83	53.84
100-00-51100-320-000	TOWN BOARD DUES & PUBLICATIONS	0.00	2,335.00	2,000.00	-335.00	116.75
100-00-51100-330-000	TOWN BOARD TRAINING/TRAVEL/TUI	0.00	3,219.30	4,000.00	780.70	80.48
100-00-51200-000-000	DOG LICENSES	0.00	0.00	0.00	0.00	0.00
100-00-51300-210-000	MUNICIPAL ATTORNEY LEGAL	0.00	6,650.64	30,000.00	23,349.36	22.17
100-00-51410-110-000	ADMIN OFFICE WAGES OR SALARIES	17,024.26	124,462.03	206,440.00	81,977.97	60.29
100-00-51410-130-000	ADMIN OFFICE SOCIAL SEC/MEDICA	1,203.56	8,789.47	15,792.66	7,003.19	55.66
100-00-51410-131-000	ADMIN OFFICE WRS	1,183.19	8,650.08	14,357.48	5,707.40	60.25
100-00-51410-132-000	ADMIN OFFICE EMPLOYEE BENEFITS	7,047.82	45,673.96	63,827.04	18,153.08	71.56
100-00-51410-134-000	ADMIN OFFICE EAP BENEFITS	0.00	1,290.00	5,000.00	3,710.00	25.80
100-00-51410-135-000	ADMIN OFFICE LIFE/AD/STD/LTD	0.00	0.00	2,724.36	2,724.36	0.00
100-00-51410-223-000	ADMIN OFFICE PHONE	0.00	3,212.90	8,000.00	4,787.10	40.16
100-00-51410-310-000	ADMIN OFFICE OFFICE SUPPLIES &	0.00	833.37	4,200.00	3,366.63	19.84
100-00-51410-311-000	ADMIN OFFICE TECH & COMP	0.00	12,546.16	31,495.23	18,949.07	39.84
100-00-51410-312-000	WORKHORSE SUPPORT FEES	0.00	0.00	3,250.00	3,250.00	0.00
100-00-51410-315-000	ADMIN OFFICE PRINT /ADV	0.00	408.58	2,500.00	2,091.42	16.34
100-00-51410-330-000	ADMIN - TRAIN/TRAVEL/TUITION	0.00	1,057.05	3,000.00	1,942.95	35.24
100-00-51440-110-000	ELECTIONS	0.00	10,632.93	30,000.00	19,367.07	35.44
100-00-51510-000-000	AUDIT & ACCOUNTING	0.00	10,100.00	13,700.00	3,600.00	73.72
410-00-51510-000-000	AUDIT & ACCOUNTING	0.00	0.00	3,400.00	3,400.00	0.00
420-00-51510-000-000	AUDIT & ACCOUNTING	0.00	0.00	3,400.00	3,400.00	0.00
430-00-51510-000-000	AUDIT & ACCOUNTING	0.00	0.00	3,400.00	3,400.00	0.00
100-00-51520-316-000	TREASURER BANK SERVICE CHGS	0.00	930.00	3,000.00	2,070.00	31.00
100-00-51530-110-000	ASSESSMENT OF PROPERTY WAGES O	0.00	27,600.00	55,000.00	27,400.00	50.18
100-00-51600-110-000	TOWN HALL WAGES	0.00	3,912.53	700.00	-3,212.53	558.93
100-00-51600-130-000	TOWN HALL SS/MEDICARE	0.00	279.06	50.00	-229.06	558.12
100-00-51600-131-000	TOWN HALL WRS	0.00	271.92	40.00	-231.92	679.80
100-00-51600-132-000	TOWN HALL EMP BENEFITS	0.00	1,823.98	250.00	-1,573.98	729.59
100-00-51600-240-000	TOWN HALL BLDG MAINT	0.00	12,685.10	15,000.00	2,314.90	84.57
100-00-51600-350-000	TOWN HALL	0.00	2,459.70	5,000.00	2,540.30	49.19
100-00-51600-371-000	TOWN HALL FLAGS	-19.00	477.70	600.00	122.30	79.62
100-00-51600-390-000	TOWN HALL MISC EXP	0.00	1,506.86	5,000.00	3,493.14	30.14
100-00-51600-510-000	TOWN HALL PROPERTY/LIABIITY IN	0.00	37,134.25	45,000.00	7,865.75	82.52
100-00-51900-130-000	PAYROLL FICA TAXES (OLD)	0.00	0.00	0.00	0.00	0.00
100-00-51981-000-000	INSURANCE RECOVERIES	0.00	168,958.01	0.00	-168,958.01	0.00
100-00-51990-000-000	PAYROLL FICA (OLD)	0.00	0.00	0.00	0.00	0.00
100-00-51991-000-000	WRS EXPENSE (OLD)	0.00	0.00	0.00	0.00	0.00
GENERAL GOVERNMENT		28,682.55	512,388.56	607,039.27	94,650.71	84.41
100-00-52100-000-000	POLICE DEPARTMENT	0.00	0.00	207,395.00	207,395.00	0.00
100-00-52200-110-000	FIRE DEPARTMENT WAGES	157.20	337.06	1,500.00	1,162.94	22.47
100-00-52200-130-000	FIRE DEPARTMENT SS/MED	10.92	23.53	110.00	86.47	21.39
100-00-52200-131-000	FIRE DEPARTMENT WRS	10.93	23.43	45.00	21.57	52.07
100-00-52200-132-000	FIRE DEPT EMP BENEFITS	58.26	131.94	210.00	78.06	62.83
100-00-52200-212-000	FIRE DEPARTMENT CONTRACTED S	0.00	69,499.98	139,000.00	69,500.02	50.00
100-00-52200-240-000	FIRE DEPARTMENT BLDG MAINTEN	0.00	29,958.53	45,500.00	15,541.47	65.84
100-00-52200-350-000	FIRE SIGNS/ADDRESSES	0.00	660.03	3,000.00	2,339.97	22.00

Unposted Included

Fund: All Funds

Account Number		2025 July	2025 Actual 07/22/2025	2025 Budget	Budget Status	% of Budget
100-00-52200-355-000	FIRE DEPARTMENT FUEL	0.00	1,651.66	4,000.00	2,348.34	41.29
100-00-52220-000-000	PUBLIC FIRE PROT WATER BILL	0.00	52,652.50	113,000.00	60,347.50	46.60
100-00-52300-000-000	FIRST RESPONDERS	690.00	6,479.81	25,000.00	18,520.19	25.92
100-00-52300-110-000	FIRST RESP DIRECTOR WAGES	0.00	0.00	5,000.00	5,000.00	0.00
100-00-52300-130-000	FIRST RESPOND DIRECTOR SS/MED	30.48	100.32	382.50	282.18	26.23
100-00-52300-213-000	FIRST RESPONDER FLEX GRANT	22.32	195.76	0.00	-195.76	0.00
100-00-52301-110-000	FIRST RESPOND ASST DIR WAGES	0.00	0.00	2,500.00	2,500.00	0.00
100-00-52301-130-000	FIRST RESPOND ASST SS/MED	0.00	0.00	191.25	191.25	0.00
100-00-52400-000-000	BUILDING INSPECTOR	-2,265.00	39,941.78	48,000.00	8,058.22	83.21
100-00-52600-000-000	EMERGENCY GOV'T	0.00	0.00	3,500.00	3,500.00	0.00
100-00-52600-110-000	EMERGENCY DIRECTOR WAGES	0.00	0.00	1,000.00	1,000.00	0.00
100-00-52600-130-000	EMERGENCY DIR SS/MED	0.00	0.00	76.50	76.50	0.00
PUBLIC SAFETY		-1,284.89	201,656.33	599,410.25	397,753.92	33.64
100-00-53230-240-000	HWY GARAGE BLDG MAINTENANCE	0.00	7,789.90	35,000.00	27,210.10	22.26
100-00-53300-110-000	STREETS & HWY WAGES OR SALARIE	12,454.23	97,461.14	124,411.08	26,949.94	78.34
100-00-53300-130-000	STREETS & HWY SOCIAL SEC/MEDIC	880.98	6,915.70	9,517.45	2,601.75	72.66
100-00-53300-131-000	STREETS & HWY WRS	791.89	4,975.57	8,646.57	3,671.00	57.54
100-00-53300-132-000	STREETS & HWY EMPLOYEE BENEFIT	3,185.24	15,734.79	74,823.36	59,088.57	21.03
100-00-53300-133-000	STREETS & HWY UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00
100-00-53300-230-000	STREETS & HWY OUTAGAMIE CTY RD	0.00	0.00	44,695.00	44,695.00	0.00
100-00-53300-231-000	STREETS & HWY ROAD SWEEPING	0.00	0.00	10,000.00	10,000.00	0.00
100-00-53300-232-000	STREETS & HWY SEALCOAT/CRACK F	0.00	40,503.68	100,000.00	59,496.32	40.50
100-00-53300-235-000	STREETS & HWY OTHER MAINT/DITC	0.00	10,887.74	100,000.00	89,112.26	10.89
100-00-53300-354-000	STREETS & HWY VEHICLE EXP	0.00	19,003.54	20,000.00	996.46	95.02
100-00-53300-355-000	STREETS & HWY FUEL	0.00	5,574.63	20,000.00	14,425.37	27.87
100-00-53300-370-000	STREETS & HWY RDWAY SUPPLIES	0.00	8,705.09	10,000.00	1,294.91	87.05
100-00-53300-371-000	STREETS & HWY FLAGS	0.00	1,151.18	1,500.00	348.82	76.75
100-00-53300-390-000	STREETS & HWY MISC/ENGINEERING	0.00	420.34	30,000.00	29,579.66	1.40
100-00-53305-000-000	HWY BRIDGES	0.00	0.00	0.00	0.00	0.00
100-00-53400-000-000	STREETS & HWY SNOW REMOVAL	0.00	115,964.89	60,000.00	-55,964.89	193.27
100-00-53420-000-000	STREET LIGHTING	0.00	22,224.89	50,000.00	27,775.11	44.45
100-00-53440-000-000	STORM SEWERS	0.00	0.00	0.00	0.00	0.00
100-00-53510-110-000	SNOW REMOVAL WAGES	0.00	7,494.49	17,268.98	9,774.49	43.40
100-00-53510-130-000	SNOW REMOVAL SS/MED	0.00	545.68	1,321.08	775.40	41.31
100-00-53510-131-000	SNOW REMOVAL WRS	0.00	520.88	1,200.19	679.31	43.40
100-00-53510-132-000	SNOW REMOVAL EMP BENEFITS	0.00	1,595.54	10,385.91	8,790.37	15.36
100-00-53620-000-000	REFUSE SERVICE	0.00	0.00	318,400.00	318,400.00	0.00
100-00-53620-356-000	REFUSE SERVICE FUEL SURCHARGE	0.00	0.00	0.00	0.00	0.00
100-00-53620-380-000	REFUSE SERVICE GARBAGE DISPOSAL	0.00	144,170.70	0.00	-144,170.70	0.00
100-00-53620-381-000	REFUSE SERVICE LANDFILL ADJ	0.00	0.00	0.00	0.00	0.00
100-00-53620-382-000	REFUSE SERVICE YARD WASTE	0.00	0.00	12,000.00	12,000.00	0.00
100-00-53635-000-000	RECYCLING	0.00	56,083.09	110,000.00	53,916.91	50.98
100-00-53635-110-000	RECYCLING WAGES/SAL	1,498.98	4,725.67	71,705.18	66,979.51	6.59
100-00-53635-130-000	RECYCLING SS/MED	107.01	335.34	5,485.45	5,150.11	6.11
100-00-53635-131-000	RECYCLING WRS	104.18	328.44	4,983.51	4,655.07	6.59
100-00-53635-132-000	RECYCLING EMPL BEN	405.58	1,384.57	43,124.95	41,740.38	3.21
410-00-53901-000-000	TIF #1 EXPENDITURES	0.00	6,375.00	0.00	-6,375.00	0.00
420-00-53901-000-000	TIF #2 EXPENDITURES	0.00	0.00	0.00	0.00	0.00
430-00-53901-000-000	TIF #3 EXPENDITURES	0.00	0.00	0.00	0.00	0.00

Unposted Included

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Account Number		2025 July	2025 Actual 07/22/2025	2025 Budget	Budget Status	% of Budget
PUBLIC WORKS (OLD)						
		19,428.09	580,872.48	1,294,468.71	713,596.23	44.87
100-00-54900-000-000	HUMANE SOCIETY EXP	0.00	160.00	1,500.00	1,340.00	10.67
100-00-54910-000-000	CEMETERY	0.00	0.00	0.00	0.00	0.00
100-00-54910-110-000	CEMETERY WAGES	0.00	0.00	0.00	0.00	0.00
100-00-54910-130-000	CEMETERY SS/MED	0.00	0.00	0.00	0.00	0.00
100-00-54910-131-000	CEMETERY WRS	0.00	0.00	0.00	0.00	0.00
100-00-54910-132-000	CEMETERY EMP BENEFITS	0.00	0.00	0.00	0.00	0.00
100-00-54920-000-000	CIVIC PROGRAMS	0.00	0.00	1,000.00	1,000.00	0.00
HEALTH AND HUMAN SERVICES						
		0.00	160.00	2,500.00	2,340.00	6.40
100-00-55200-110-000	PARKS WAGES OR SALARIES	10,189.72	35,261.81	50,629.17	15,367.36	69.65
100-00-55200-130-000	PARKS SOCIAL SEC/MEDICARE	743.34	2,535.37	2,520.61	-14.76	100.59
100-00-55200-131-000	PARKS WRS	431.71	2,022.98	2,289.97	266.99	88.34
100-00-55200-132-000	PARKS EMPLOYEE BENEFITS	2,874.16	11,306.29	19,816.30	8,510.01	57.06
100-00-55200-133-000	PARKS UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00
100-00-55200-212-000	PARKS CONTRACTED SERVICE	0.00	18,073.03	10,000.00	-8,073.03	180.73
100-00-55200-220-000	PARKS UTILITIES	0.00	5,612.56	20,000.00	14,387.44	28.06
100-00-55200-221-000	PARKS VFW PK LIGHTING	0.00	0.00	8,000.00	8,000.00	0.00
100-00-55200-241-000	PARKS VFW MAINTENANCE	0.00	9,957.36	8,000.00	-1,957.36	124.47
100-00-55200-242-000	PARKS HISTORICAL SOC MAINT	0.00	3,352.53	5,000.00	1,647.47	67.05
100-00-55200-340-000	PARKS OPERATING SUPPLIES	0.00	3,493.00	7,000.00	3,507.00	49.90
100-00-55200-355-000	PARKS FUEL	0.00	0.00	10,000.00	10,000.00	0.00
100-00-55200-383-000	PARKS TRASH/RECYCLING	0.00	863.24	3,000.00	2,136.76	28.77
100-00-55200-390-000	PARKS MISC EXP	0.00	5,401.98	1,000.00	-4,401.98	540.20
100-00-55200-810-000	PARKS EQUIPMENT	0.00	2,038.84	10,000.00	7,961.16	20.39
100-00-55200-820-000	PARKS CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-55200-821-000	PARKS BALL DIAMOND LIGHTING	0.00	0.00	0.00	0.00	0.00
CULTURE, RECREATION AND EDU.						
		14,238.93	99,918.99	157,256.05	57,337.06	63.54
420-00-56100-216-000	TID 2 PROF SERVICES	0.00	0.00	0.00	0.00	0.00
100-00-56400-000-000	TOWN ENGINEER	0.00	3,626.96	25,000.00	21,373.04	14.51
100-00-56400-215-000	TOWN PLANNER	-250.00	7,975.00	25,000.00	17,025.00	31.90
410-00-56400-215-000	PLANNING & ZONING	0.00	0.00	0.00	0.00	0.00
410-00-56400-216-000	PLANNING PROF FEES	0.00	0.00	0.00	0.00	0.00
410-00-56400-319-000	PLANNING DEV AGREEMENT	0.00	0.00	0.00	0.00	0.00
100-00-56401-110-000	PLANNING COMM WAGES OR SALARIE	0.00	1,125.00	5,000.00	3,875.00	22.50
100-00-56401-130-000	PLANNING COMM SOCIAL SEC/MEDIC	0.00	86.07	6.00	-80.07	1,434.50
100-00-56401-318-000	PLANNING COMM COMP PLAN	0.00	0.00	0.00	0.00	0.00
CONSERVATION AND DEVELOPMENT						
		-250.00	12,813.03	55,006.00	42,192.97	23.29
100-00-57100-000-000	CONTINGENCY FUND	0.00	0.00	64,001.72	64,001.72	0.00
400-00-57140-000-000	TOWN HALL OUTLAY	0.00	66,380.87	85,000.00	18,619.13	78.10
400-00-57220-000-000	PUBLIC SAFETY BLDG OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-57221-000-000	FIRE PROT EQUIP OUTLAY (400)	0.00	0.00	0.00	0.00	0.00
400-00-57221-000-000	FIRE PROTECTION EQUIP OUTLAY	0.00	0.00	0.00	0.00	0.00
400-00-57230-000-000	FIRST RESPONDERS OUTLAY	0.00	0.00	0.00	0.00	0.00
400-00-57324-000-000	HWY OUTLAY	0.00	47,543.98	85,000.00	37,456.02	55.93
400-00-57330-000-000	STORM SEWER OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-57331-000-000	PW - MALONEY RD BRIDGE (old)	0.00	0.00	0.00	0.00	0.00

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Account Number		2025 July	2025 Actual 07/22/2025	2025 Budget	Budget Status	% of Budget
100-00-57339-000-000	OTHER HWY ROAD PROJ (400)	0.00	0.00	0.00	0.00	0.00
400-00-57339-000-000	OTHER HIGHWAY ROAD PROJECTS	0.00	30,919.38	442,672.00	411,752.62	6.98
400-00-57620-000-000	PARK OUTLAY CAPITAL FUND	0.00	366,484.37	1,020,000.00	653,515.63	35.93
CAPITAL OUTLAY		0.00	511,328.60	1,696,673.72	1,185,345.12	30.14
100-00-58100-610-000	GO PROM NOTE 05 PRINCIPAL	0.00	0.00	0.00	0.00	0.00
410-00-58100-610-000	DEBT SERVICE PRINCIPAL	0.00	100,000.00	0.00	-100,000.00	0.00
420-00-58100-610-000	DEBT SERVICE PRINCIPAL	0.00	0.00	0.00	0.00	0.00
430-00-58100-610-000	DEBT SERVICE PRINCIPAL	0.00	0.00	0.00	0.00	0.00
100-00-58100-620-000	GO PROM NOTE 05 INTEREST	0.00	0.00	0.00	0.00	0.00
400-00-58100-620-000	FIRE PROTECTION INTEREST INTER	0.00	0.00	0.00	0.00	0.00
410-00-58100-620-000	DEBT SERVICE INTEREST	0.00	14,138.75	0.00	-14,138.75	0.00
420-00-58100-620-000	DEBT SERVICE INTEREST	0.00	50,107.50	0.00	-50,107.50	0.00
430-00-58100-620-000	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00	0.00
300-00-58101-610-000	BOND #2 PRINCIPAL	0.00	170,000.00	505,000.00	335,000.00	33.66
300-00-58101-620-000	BOND #2 INTEREST	0.00	20,600.00	41,200.00	20,600.00	50.00
300-00-58102-610-000	PARK TRACTOR PRINCIPAL PRINCIP	0.00	0.00	0.00	0.00	0.00
300-00-58102-620-000	PARK TRACTOR PRINCIPAL INTERES	0.00	0.00	0.00	0.00	0.00
300-00-58103-610-000	STATE TRUST 02016083.01 PRINCIP	0.00	0.00	0.00	0.00	0.00
300-00-58103-620-000	STATE TRUST 02016083.01 INTERE	0.00	0.00	0.00	0.00	0.00
300-00-58104-610-000	STATE TRUST 02016134.01 PRINCIP	0.00	0.00	0.00	0.00	0.00
300-00-58104-620-000	STATE TRUST 02016134.01 INTERE	0.00	0.00	0.00	0.00	0.00
300-00-58105-610-000	STATE TRUST 0217051.01 PRINCIP	0.00	0.00	0.00	0.00	0.00
300-00-58105-620-000	STATE TRUST 0217051.01 INTERES	0.00	0.00	0.00	0.00	0.00
300-00-58106-610-000	STATE TRUST 02019052.01 PRINCIP	0.00	0.00	0.00	0.00	0.00
300-00-58106-620-000	STATE TRUST 02019052.01 INTERE	0.00	0.00	0.00	0.00	0.00
300-00-58107-610-000	STATE TRUST 02019132.01 PRINCIP	0.00	0.00	0.00	0.00	0.00
300-00-58107-620-000	STATE TRUST 02019132.01 INTERE	0.00	0.00	0.00	0.00	0.00
300-00-58108-610-000	STATE TRUST 02020105.01 PRINCIP	0.00	0.00	0.00	0.00	0.00
300-00-58108-620-000	STATE TRUST 02020105.01 INTERE	0.00	0.00	0.00	0.00	0.00
300-00-58109-610-000	STATE TRUST 02021106.01 PRINCIP	0.00	66,538.05	66,538.00	-0.05	100.00
300-00-58109-620-000	STATE TRUST 02021106.01 INTERE	0.00	3,368.49	3,368.50	0.01	100.00
300-00-58110-610-000	FIRE EMS BOND #3 PRINCIPAL	0.00	0.00	170,000.00	170,000.00	0.00
300-00-58110-620-000	FIRE EMS BOND #3 INTEREST	0.00	37,771.88	72,144.00	34,372.12	52.36
300-00-58111-610-000	ELECTION EQUIP PRINCIPAL	0.00	0.00	0.00	0.00	0.00
300-00-58111-620-000	ELECTION EQUIP INTEREST	0.00	0.00	0.00	0.00	0.00
300-00-58112-610-000	FIRE TRUCK ENGINE PRINCIPAL	0.00	80,000.00	80,000.00	0.00	100.00
300-00-58112-620-000	FIRE TRUCK ENGINE INTEREST	0.00	18,857.00	35,970.50	17,113.50	52.42
300-00-58113-610-000	STATE TRUST 02220518.01	0.00	94,000.00	94,000.00	0.00	100.00
300-00-58113-620-000	STATE TRUST 02220518.01 INT	0.00	12,091.05	22,814.00	10,722.95	53.00
300-00-58114-610-000	STATE TRUST 020230801.01 PRINCIP	0.00	0.00	0.00	0.00	0.00
300-00-58114-620-000	STATE TRUST 020230801.01 INT	0.00	0.00	0.00	0.00	0.00
300-00-58115-610-000	TOWN OF FREE (RES 2021-03) PRI	0.00	110,000.00	110,000.00	0.00	100.00
300-00-58115-620-000	TOWN OF FREE (RES 2021-03) INT	0.00	10,775.00	19,900.00	9,125.00	54.15
100-00-58200-610-000	GO PROM NOTE 08 PRINCIPAL	0.00	0.00	0.00	0.00	0.00
300-00-58200-610-000	NOTE ANTICIPATION NOTE PRINCIP	0.00	0.00	0.00	0.00	0.00
100-00-58200-620-000	GO PROM NOTE 08 INTEREST	0.00	0.00	0.00	0.00	0.00
400-00-58200-620-000	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00	0.00
100-00-58290-000-000	BOND ISSUANCE COSTS (400)	0.00	0.00	0.00	0.00	0.00
400-00-58290-000-000	BOND ISSUANCE COSTS	0.00	0.00	0.00	0.00	0.00
300-00-58300-620-000	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00	0.00
100-00-58500-000-000	BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00

Unposted Included

Fund: All Funds

Account Number		2025 July	2025 Actual 07/22/2025	2025 Budget	Budget Status	% of Budget
DEBT SERVICE		0.00	788,247.72	1,220,935.00	432,687.28	64.56
100-00-59200-000-000	TRANS TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
300-00-59200-000-000	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
400-00-59200-000-000	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
410-00-59200-000-000	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
420-00-59200-000-000	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
430-00-59200-000-000	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING USES		0.00	0.00	0.00	0.00	0.00
Total Expenses		60,814.68	2,707,385.71	5,633,289.00	2,925,903.29	48.06
Net Totals		29,019.24	-83,768.32	34,985.81	118,754.13	-239.44

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Accounting Checks

Posted From: 6/26/2025 From Account:
Thru: 7/23/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
CELLCOM	7/05/2025	CELLCOM	
		Manual Check	
100-00-51410-223-000		ADMIN OFFICE PHONE	428.84
	JUNE		
		Total	428.84
ATT	7/13/2025	AT&T	
		Manual Check	
100-00-55200-220-000		PARKS UTILITIES	139.10
	JUNE		
		Total	139.10
CAT	7/15/2025	CAT FINANCIAL	
		Manual Check	
100-00-53635-000-000		RECYCLING	709.63
		37153367	
100-00-53300-354-000		STREETS & HWY VEHICLE EXP	709.63
		37153367	
100-00-55200-340-000		PARKS OPERATING SUPPLIES	709.63
		37153367	
		Total	2,128.89
VOX	7/23/2025	VOXTELESYS	
		Manual Check	
100-00-51410-223-000		ADMIN OFFICE PHONE	102.82
	JUNE		
		Total	102.82
457B	7/03/2025	EMPOWER 457B - WDC	
	JULY 3, 2025	PAYCHECK	
		Manual Check	
100-00-21536-000-000		457 B PAYABLE	175.00
		DANA \$50, REED \$25, JOHN \$100	
		Total	175.00
457B	7/18/2025	EMPOWER 457B - WDC	
	JULY 18, 2025	PAYROLL	
		Manual Check	
100-00-21536-000-000		457 B PAYABLE	175.00
		DANA \$50, REED \$25, JOHN \$100	
		Total	175.00
40516	7/23/2025	ABSOLUTE ELECTRIC LLC	

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Thru: 7/23/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
100-00-55200-242-000	PARKS	HISTORICAL SOC MAINT 7144	475.32
Total			475.32
<hr/>			
40517	7/23/2025	ACCU CLEAN APRIL	
100-00-51600-240-000	TOWN HALL BLDG MAINT APRIL	14427	128.75
100-00-52200-240-000	FIRE DEPARTMENT	BLDG MAINTEN 14427	128.75
100-00-55200-241-000	PARKS	VFW MAINTENANCE 14427	208.75
100-00-55200-242-000	PARKS	HISTORICAL SOC MAINT 14427	128.75
Total			595.00
<hr/>			
40518	7/23/2025	AMBROSIUS CONCRETE SUPPLIES, INC	
100-00-55200-390-000	PARKS	MISC EXP 495278	113.00
Total			113.00
<hr/>			
40519	7/23/2025	AMBROSIUS SALES & SERVICE	
100-00-55200-810-000	PARKS	EQUIPMENT 76837	32.17
100-00-55200-810-000	PARKS	EQUIPMENT 76971	47.94
Total			80.11
<hr/>			
40520	7/23/2025	ASSOCIATED BANK ANNUAL FEE	
100-00-51520-316-000	TREASURER BANK SERVICE CHGS ANNUAL FEE	27038	475.00
Total			475.00
<hr/>			
40521	7/23/2025	BENS SMALL ENGINE LLC	
100-00-53300-235-000	STREETS & HWY OTHER MAINT/DITC 57704		567.15

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Posted From: 6/26/2025 From Account:
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Check Nbr	Check Date	Payee	Amount
100-00-55200-810-000	PARKS	EQUIPMENT	849.40
		57613	
100-00-55200-810-000	PARKS	EQUIPMENT	93.88
		57614	
		Total	1,510.43
40522 7/23/2025 BOWMAR APPRAISAL, INC			
100-00-51530-110-000	ASSESSMENT OF PROPERTY WAGES O		13,800.00
	2083		
		Total	13,800.00
40523 7/23/2025 BUREAU OF CORRECTIONAL ENTERPRISES			
100-00-52200-350-000	FIRE SIGNS/ADDRESSES		110.45
		924-003761	
		Total	110.45
40524 7/23/2025 CAREW CONCRETE & SUPPLY CO			
100-00-53300-235-000	STREETS & HWY OTHER MAINT/DITC		99.38
		1319477	
100-00-53300-235-000	STREETS & HWY OTHER MAINT/DITC		1.94
		1320327	
		Total	101.32
40525 7/23/2025 CARSTENS			
100-00-55200-390-000	PARKS MISC EXP		5.37
		279795	
100-00-53300-235-000	STREETS & HWY OTHER MAINT/DITC		110.00
		279634	
		Total	115.37
40526 7/23/2025 CEDAR CORPORATION			
430-00-53901-000-000	TIF #3 EXPENDITURES		8,285.00
		124696	
		Total	8,285.00
40527 7/23/2025 COMMUNITY PLANNING & CONSULTING			

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Posted From: 6/26/2025 From Account:
Thru: 7/23/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
100-00-56400-215-000		TOWN PLANNER	634.50
		1381	
		Total	634.50
40528	7/23/2025	COMPLETE OFFICE OF WISCONSIN	
100-00-55200-390-000		PARKS MISC EXP	516.01
		932455/932541/944061	
		Total	516.01
40529	7/23/2025	DECKER SUPPLY COMPANY INC	
100-00-53300-235-000		STREETS & HWY OTHER MAINT/DITC	562.50
		933063	
		Total	562.50
40530	7/23/2025	DIGGERS HOTLINE	
100-00-53300-235-000		STREETS & HWY OTHER MAINT/DITC	235.80
		250655851	
		Total	235.80
40531	7/23/2025	EMERGENCY COMMUNICATION SYSTEMS	
100-00-52600-000-000		EMERGENCY GOV'T	456.63
		4525	
		Total	456.63
40532	7/23/2025	EMPLOYEE RESOURCE CENTER, INC (ERC)	
100-00-51410-134-000		ADMIN OFFICE EAP BENEFITS	215.00
		ERC-0725-1274	
		Total	215.00
40533	7/23/2025	EZ GLIDE	
100-00-52200-240-000		FIRE DEPARTMENT BLDG MAINTEN	357.50
		0190551-IN	
		Total	357.50
40534	7/23/2025	FABICK CAT TRACTOR COMPANY	

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Posted From: 6/26/2025 From Account:
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Check Nbr	Check Date	Payee	Amount
100-00-53300-235-000		STREETS & HWY OTHER MAINT/DITC MIGB00004232	3,815.00
		Total	3,815.00
40535	7/23/2025	FREEDOM MINI MART	
100-00-53300-355-000		STREETS & HWY FUEL JUNE 2025	229.09
		Total	229.09
40536	7/23/2025	FREEDOM SANITARY DISTRICT #1 CLOSING LETTERS JUNE	
100-00-51600-390-000		TOWN HALL MISC EXP CLOSING LETTERS JUNE 2025020	135.00
		Total	135.00
40537	7/23/2025	FREEDOM SCHOOL DISTRICT	
100-00-41140-000-000		MOBILE HOME FEES JUNE MONTHLY FEES- MOBILE HOME	762.29
		Total	762.29
40538	7/23/2025	GANNETT WISCONSIN LOCALIQ	
100-00-51410-315-000		ADMIN OFFICE PRINT /ADV 0007157104	207.36
		Total	207.36
40539	7/23/2025	GARROW PROPANE CORPORATION	
100-00-53300-354-000		STREETS & HWY VEHICLE EXP 439924	234.29
100-00-53300-354-000		STREETS & HWY VEHICLE EXP 439923	719.76
100-00-53300-354-000		STREETS & HWY VEHICLE EXP 440439	688.27
100-00-53300-354-000		STREETS & HWY VEHICLE EXP 440440	156.93
		Total	1,799.25
40540	7/23/2025	HANK OLSON CONSTRUCTION	

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Check Nbr	Check Date	Payee	Amount
100-00-53300-235-000		STREETS & HWY OTHER MAINT/DITC 2103	2,237.50
Total			2,237.50
40541 7/23/2025 HARTERS FOX VALLEY DISPOSAL			
100-00-55200-212-000		PARKS CONTRACTED SERVICE 1310298	219.00
100-00-53635-000-000		RECYCLING 1310298	9,050.04
100-00-53620-380-000		REFUSE SERVICE GARBAGE DISPOSAL 1310298	24,254.10
100-00-55200-383-000		PARKS TRASH/RECYCLING 1310298	64.00
Total			33,587.14
40542 7/23/2025 LAUTERBACH & AMEN			
100-00-51510-000-000		AUDIT & ACCOUNTING 106358	3,600.00
Total			3,600.00
40543 7/23/2025 LEAP IN PIZZA FOR ATTORNEY TRAINING			
100-00-51100-330-000		TOWN BOARD TRAINING/TRAVEL/TUI PIZZA FOR ATTORNEY TRAINING	120.00
Total			120.00
40544 7/23/2025 MENARDS - DEPERE			
100-00-53300-235-000		STREETS & HWY OTHER MAINT/DITC 48789	33.51
100-00-53300-235-000		STREETS & HWY OTHER MAINT/DITC 48768	69.02
100-00-55200-810-000		PARKS EQUIPMENT 49648	19.98
100-00-55200-390-000		PARKS MISC EXP 49367	139.98
Total			262.49

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Posted From: 6/26/2025 From Account:
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Check Nbr	Check Date	Payee	Amount
40545	7/23/2025	MSA PROFESSIONAL SERVICES INC	
400-00-57620-000-000		PARK OUTLAY CAPITAL FUND	11,391.79
		017967	
400-00-57620-000-000		PARK OUTLAY CAPITAL FUND	1,410.00
		017968	
		Total	12,801.79
40546	7/23/2025	NORTHEAST ASPHALT INC	
100-00-55200-820-000		PARKS CAPITAL OUTLAY	180,519.32
		17727005	
100-00-55200-820-000		PARKS CAPITAL OUTLAY	58,756.01
		17727005	
		Total	239,275.33
40547	7/23/2025	OUTAGAMIE COUNTY HIGHWAY DEPARTMENT	
100-00-53300-230-000		STREETS & HWY OUTAGAMIE CTY RD	1,564.55
		1021858	
100-00-53300-230-000		STREETS & HWY OUTAGAMIE CTY RD	804.63
		1021883	
		Total	2,369.18
40548	7/23/2025	OUTAGAMIE COUNTY TREASURER	
		JANUARY SERVICES	
100-00-52100-000-000		POLICE DEPARTMENT	25,744.04
		JANUARY SERVICES	130813
100-00-52100-000-000		POLICE DEPARTMENT	16,049.38
		FEB SERVICES	130812
100-00-52100-000-000		POLICE DEPARTMENT	16,380.04
		MARCH SERVICES	130809
100-00-52100-000-000		POLICE DEPARTMENT	16,779.99
		APRIL SERVICES	130808
		Total	74,953.45
40549	7/23/2025	PAT'S TIRE SALES & SERVICE INC	
100-00-53300-354-000		STREETS & HWY VEHICLE EXP	661.25
		409827	

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Check Nbr	Check Date	Payee	Amount
Total			661.25
40550	7/23/2025	PAUL'S STUMP REMOVAL	
100-00-55200-390-000	PARKS	MISC EXP	175.00
		630353	
Total			175.00
40551	7/23/2025	PETERS CONCRETE COMPANY	
400-00-57620-000-000	PARK OUTLAY CAPITAL FUND		121,746.06
		JUNE	
Total			121,746.06
40552	7/23/2025	RANDERCOM, LLC	
100-00-46500-000-000	YARD WASTE SITE ACCESS CARDS		2,000.00
		918807	
100-00-51410-311-000	ADMIN OFFICE TECH & COMP		290.00
		918795	
100-00-51410-311-000	ADMIN OFFICE TECH & COMP		247.50
		918827	
Total			2,537.50
40553	7/23/2025	RED POWER DIESEL	
100-00-52200-240-000	FIRE DEPARTMENT	BLDG MAINTEN	2,930.39
		5708	
Total			2,930.39
40554	7/23/2025	REINDERS INC	
100-00-55200-383-000	PARKS	TRASH/RECYCLING	65.00
		2735543-00	
100-00-55200-242-000	PARKS	HISTORICAL SOC MAINT	118.72
		2734779-00	
Total			183.72
40555	7/23/2025	SERVICE MOTOR CO INC	
100-00-55200-810-000	PARKS	EQUIPMENT	17.94
		P89462	

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Posted From: 6/26/2025 From Account:
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Check Nbr	Check Date	Payee	Amount
100-00-55200-810-000	PARKS	EQUIPMENT	47.46
		P89158	
100-00-55200-810-000	PARKS	EQUIPMENT	31.00
		P89190	
100-00-55200-810-000	PARKS	EQUIPMENT	235.37
		P89063	
		Total	331.77
40556	7/23/2025	SEYMOUR LUMBER	
100-00-53300-370-000	STREETS & HWY RDWAY SUPPLIES		560.00
		2506-147446	
		Total	560.00
40557	7/23/2025	SWINKLES TRUCKING & EXCAVATING CORP.	
TF2000			
100-00-55200-390-000	PARKS	MISC EXP	408.50
		TF2000	
		0065392,361,800,879	
		Total	408.50
40558	7/23/2025	TERMINIX- WIL-KIL	
100-00-55200-242-000	PARKS	HISTORICAL SOC MAINT	139.10
		80091353	
100-00-52200-240-000	FIRE DEPARTMENT	BLDG MAINTEN	84.24
		78783280	
		Total	223.34
40559	7/23/2025	TOOLIN' AROUND	
100-00-55200-810-000	PARKS	EQUIPMENT	25.00
		25714	
		Total	25.00
40560	7/23/2025	UNIFIRST CORPORATION	
100-00-55200-241-000	PARKS	VEW MAINTENANCE	32.16
		1481043061	
100-00-51600-240-000	TOWN HALL BLDG MAINT		74.41
		1481043065	

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Check Nbr	Check Date	Payee	Amount
100-00-55200-241-000	PARKS	VFW MAINTENANCE	32.16
		1481042183	
100-00-51600-240-000	TOWN HALL BLDG MAINT		74.41
		1481042185	
		Total	213.14
40561	7/23/2025	VAN HANDEL WASTE & RECYCLING	
100-00-55200-383-000	PARKS	TRASH/RECYCLING	390.00
		57F00002	
		Total	390.00
40562	7/23/2025	WISCONSIN TOWNS ASSOCIATION	
100-00-51410-310-000	ADMIN OFFICE	OFFICE SUPPLIES & 1925	95.00
		Total	95.00
40563	7/23/2025	WOLF RIVER LAWYERS	
100-00-51300-210-000	MUNICIPAL ATTORNEY	LEGAL	627.00
		3004	
		Total	627.00
DELTA	7/23/2025	DELTA DENTAL OF WISCONSIN	
100-00-21590-000-000	VISION PAYABLE		85.40
		941797	
100-00-21540-000-000	DENTAL PAYABLE		639.68
		941797	
		Total	725.08
EFTPS	7/18/2025	EFTPS	
7/18 PAYROLL			
100-00-21512-000-000	FEDERAL W/H TAXES PAYABLE		1,245.94
	FED		
100-00-21511-000-000	SS/MEDICARE TAXES PAYABLE		1,178.06
	EE SS		
100-00-21511-000-000	SS/MEDICARE TAXES PAYABLE		1,178.06
	ER SS		

Manual Check

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Posted From: 6/26/2025 From Account:
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Check Nbr	Check Date	Payee	Amount
100-00-21511-000-000		SS/MEDICARE TAXES PAYABLE	275.51
EE MED			
100-00-21511-000-000		SS/MEDICARE TAXES PAYABLE	275.51
ER MED			
Total			4,153.08

WE EN 7/21/2025 WE ENERGIES

Manual Check

100-00-53230-240-000		HWY GARAGE BLDG MAINTENANCE	187.69
		JULY	
100-00-55200-220-000		PARKS UTILITIES	478.81
		JULY	
100-00-53420-000-000		STREET LIGHTING	3,178.53
		JULY	
100-00-52200-240-000		FIRE DEPARTMENT BLDG MAINTEN	851.83
		JULY	
100-00-51600-240-000		TOWN HALL BLDG MAINT	641.57
		JULY	
100-00-55200-242-000		PARKS HISTORICAL SOC MAINT	177.53
		JULY	
100-00-55200-241-000		PARKS VFW MAINTENANCE	10.89
		JULY	
100-00-55200-220-000		PARKS UTILITIES	858.08
		JULY	
100-00-55200-220-000		PARKS UTILITIES	71.67
		JULY	
100-00-55200-241-000		PARKS VFW MAINTENANCE	243.77
		JULY	
100-00-55200-220-000		PARKS UTILITIES	212.27
		JULY	
100-00-55200-241-000		PARKS VFW MAINTENANCE	580.92
		JULY	
100-00-52200-240-000		FIRE DEPARTMENT BLDG MAINTEN	18.99
		JULY	
100-00-53420-000-000		STREET LIGHTING	533.81
		JULY	
100-00-55200-220-000		PARKS UTILITIES	40.69
		JULY	
100-00-55200-241-000		PARKS VFW MAINTENANCE	10.89
		JULY	

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Check Nbr	Check Date	Payee	Amount
100-00-52200-240-000		FIRE DEPARTMENT BLDG MAINTEN JULY	19.97
Total			8,117.91
<hr/>			
WRIGHT	7/07/2025	WEX BANK- WRIGHT EXPRESS	
			Manual Check
100-00-52200-355-000		FIRE DEPARTMENT FUEL JUNE	330.47
Total			330.47
<hr/>			
NETWORK	7/01/2025	NETWORK HEALTH JULY	
			Manual Check
100-00-21530-000-000		HEALTH INSURANCE PAYABLE JULY 11046809	14,954.03
Total			14,954.03
<hr/>			
GFC LEAS	7/15/2025	GFC LEASING	
			Manual Check
100-00-51410-311-000		ADMIN OFFICE TECH & COMP I01032806	176.30
100-00-51410-311-000		ADMIN OFFICE TECH & COMP IN15237192	89.10
Total			265.40
<hr/>			
QUADIENT	7/08/2025	QUADIENT FINANCE USA INC POSTAGE	
			Manual Check
100-00-51410-310-000		ADMIN OFFICE OFFICE SUPPLIES & POSTAGE POSTAGE	1,385.87
Total			1,385.87
<hr/>			
RETIRE 6	6/30/2025	WISCONSIN RETIREMENT SYSTEM JUNE 2025 PAYROLL	
			Manual Check
100-00-21520-000-000		RETIREMENT PAYABLE JUNE 2025	5,418.02
Total			5,418.02
<hr/>			
SPECTRUM	7/05/2025	SPECTRUM-FIRE STATION	
			Manual Check
100-00-52200-240-000		FIRE DEPARTMENT BLDG MAINTEN JUNE	170.00

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Check Nbr	Check Date	Payee	Amount
100-00-52200-240-000		FIRE DEPARTMENT BLDG MAINTEN SPECTRUM	277.82
		Total	447.82
<hr/>			
SPECTRUM	7/05/2025	SPECTRUM-TOWN	
		Manual Check	
100-00-53230-240-000		HWY GARAGE BLDG MAINTENANCE JULY	119.99
100-00-51600-350-000		TOWN HALL JULY	229.99
		Total	349.98
<hr/>			
EFTPS 0703	7/03/2025	EFTPS	
	JULY 3, 2025	PAYROLL	
		Manual Check	
100-00-21512-000-000		FEDERAL W/H TAXES PAYABLE FED	1,324.43
100-00-21511-000-000		SS/MEDICARE TAXES PAYABLE EE SS	1,338.57
100-00-21511-000-000		SS/MEDICARE TAXES PAYABLE ER SS	1,338.57
100-00-21511-000-000		SS/MEDICARE TAXES PAYABLE EE MED	313.06
100-00-21511-000-000		SS/MEDICARE TAXES PAYABLE ER MED	313.06
		Total	4,627.69
<hr/>			
VOL FIRE 6	6/27/2025	FREEDOM VOLUNTEER FIRE COMPANY, INC JUNE FIRE COMPANY	
		Manual Check	
100-00-52200-212-000		FIRE DEPARTMENT CONTRACTED S JUNE 2025	11,583.33
		Total	11,583.33
<hr/>			
WI DEP REV	7/18/2025	WISCONSIN DEPARTMENT OF REVENUE	
	JULY 2025	PAYROLL	
		Manual Check	
100-00-21600-000-000		GARNISHMENT PAYABLE JULY 2025 PAYROLL	1,563.90
		Total	1,563.90
<hr/>			
CCU SVC CHG	6/30/2025	CAPITAL CREDIT UNION	
		SERVICE CHARGE	
		Manual Check	

7/22/2025 11:50 AM

Reprint Check Register - Full Report - ALL

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ACCT

CCU POOLED GENERAL CHECKING

Accounting Checks

Posted From: 6/26/2025 From Account:
Thru: 7/23/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
100-00-51520-316-000		TREASURER BANK SERVICE CHGS	70.00
		ACH FEE	
		Total	70.00
<hr/>			
EFTPS 07 11	7/11/2025	EFTPS	
JULY 11 FIRST RESP PAYROLL		Manual Check	
100-00-21512-000-000		FEDERAL W/H TAXES PAYABLE	0.00
		FED	
100-00-21511-000-000		SS/MEDICARE TAXES PAYABLE	42.79
		EE SS	
100-00-21511-000-000		SS/MEDICARE TAXES PAYABLE	42.79
		ER SS	
100-00-21511-000-000		SS/MEDICARE TAXES PAYABLE	10.01
		EE MED	
100-00-21511-000-000		SS/MEDICARE TAXES PAYABLE	10.01
		ER MED	
		Total	105.60
<hr/>			
		Grand Total	593,149.31

7/22/2025 11:50 AM

Reprint Check Register - Full Report - ALL

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ACCT

CCU POOLED GENERAL CHECKING

Accounting Checks

Posted From: 6/26/2025 From Account:
Thru: 7/23/2025 Thru Account:

	Amount
Total Expenditure from Fund # 100 - GENERAL FUND	450,316.46
Total Expenditure from Fund # 400 - CAPITAL PROJECTS	134,547.85
Total Expenditure from Fund # 430 - TID #3	8,285.00
Total Expenditure from all Funds	593,149.31

General Obligation Promissory Note

April 2025

Category	Budgeted Amount	Spent	Remaining
Town Hall Outlay / Randercom	\$ 85,000.00	\$ 66,380.87	\$ 18,619.13
Hwy Outlay / Mower & RTV	\$ 85,000.00	\$ 47,543.98	\$ 37,456.02
Other Highway Road Projects / Vine Rd & Maloney Road	\$ 442,672.00	\$ 30,919.38	\$ 411,752.62
Diamond 1 Outlay	\$ 955,328.00	\$ 501,032.22	\$ 454,295.78
Total	\$ 1,568,000.00	\$ 645,876.45	\$ 922,123.55

This sheet auto calculates, do not update column C or D manually