

**TOWN OF WEST POINT  
2024 FINANCIAL STATEMENT**

<b>Taffy Buchanan - Town Clerk and Sharon Richmond - Town Treasurer</b>	
<b>BALANCE ON HAND JANUARY 1, 2024</b>	\$59,595.82
Taxes Collected in December 2023	\$3,626,766.13
Forest Crop/Managed Forest Collected in December 2023	\$4,381.94
Dog Licenses Collected in December 2023	\$60.00
Special Assessment Collected in December 2023	\$59,314.79
Tax Overpayment Collected in December 2023	\$21,593.30
ARPA Funds	\$208,290.42
Savannah Tree Fund	\$1,170.97
Historical Society	\$7,553.69
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$3,988,727.06</b>
<b>2024 REVENUES</b>	
<b>Intergovernmental Revenue</b>	
43410 State Shared Revenue July/November	\$84,248.60
43420 Fire Dues	\$19,635.65
43425 Personal Property Tax Aid	\$1,011.11
43427 Video Service Provider Aid	\$4,828.05
43531 Transportation Aides	\$111,574.54
43533A TRID Funds	\$254,320.02
43536A Election Security Subgrant	\$209.75
43610 Payments for Municipal Service	\$291.36
43620 DNR in lieu of Tax	\$54,202.28
43640 FCL Sever/MFL Yield Withdrawal	\$1,046.25
43650 State Forest Cropland Aid	\$181.41
43690 Other State Payments	\$12,231.31
43710 County Hwy. Aid	\$8,848.36
<b>Total Intergovernmental Revenue</b>	<b>\$552,628.69</b>
<b>License Total</b>	
44100 Beverage & Cigarette License	\$235.00
44110 Liquor & Beer Licenses	\$3,300.00
44112 Operator License	\$1,080.00
44113 Franchise Fee	\$15,236.53
44120 Mobile Park License	\$408.00
44200 Dog Licenses	\$480.00
44201 Dog License-County	\$307.17
44300 Building Permits	\$74,250.00
44301 Driveway Permits	\$400.00
44302 Erosion Permit	\$0.00
44400 Zoning/Variance/CSM Fees	\$4,850.00
44401 Administration Fee for Plats	\$273.20
46100 Publication	\$105.00
<b>Total Licenses</b>	<b>\$100,924.90</b>

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<b>Miscellaneous Revenue Total</b>		
46435 Recycling Fees		\$1,527.77
48110 Interest		\$21,349.06
48307 Sale of Scrap Metal		\$3,651.90
48900 Miscellaneous Revenue		\$0.00
48901 Assessors Plat PVP Weast		\$64,600.00
48906 Bank of Prairie du Sac Loan		\$0.00
48907 Park Fund		\$909.00
48908 Rent of Town Hall		\$5,182.00
48909 Fire Numbers		\$200.00
<b>Total Miscellaneous Revenue</b>		<b>\$97,419.73</b>
<b>Tax Receipt Total</b>		
41111 Property Tax Real Estate/Personal Property (January)		\$1,830,963.22
41112 Delinquent Personal Property		\$0.00
41113 Lottery Credit-Real Estate		\$12,007.55
41114 Lottery Credit-Mobile Home		\$22,522.32
41115 Tax Settlement - August County		\$181,168.85
41116 Computer Tax		\$22.86
41140 Mobile Home Fee (Schools-\$24,739.58; Town - \$18,998.25)		\$43,737.83
41150 Forest Crop/Managed Forest (January)		\$1,483.13
41160 Special Assessment (January)		\$3,130.19
<b>Total Tax Receipt</b>		<b>\$2,095,035.95</b>
<b>XXXNon-Budget Revenues</b>		
40002 Advance Dog Licenses		\$115.00
41100 Advance Tax Collection		\$2,838,770.52
41151 Advance Forest		\$4,644.62
41161 Advance Special Assessment		\$2,300.90
48930 Tax Overpayment		\$0.00
48931 Advance Tax Overpayment		\$10,340.23
<b>Total XXXNon-Budget Revenue</b>		<b>\$2,856,171.27</b>
<b>Savannah Tree Fund</b>		
Tree Fund Deposits		\$0.00
Tree Fund Interest		\$46.92
<b>Total Savannah Tree Fund</b>		<b>\$46.92</b>
<b>Historical Society</b>		
Historical Society Deposits		\$3,268.00
Historical Society Interest		\$14.74
<b>Total Historical Society</b>		<b>\$3,282.74</b>
<b>TOTAL MONEY AVAILABLE</b>		<b>\$9,694,237.26</b>

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<b>2024 EXPENSES</b>		
<b>Conservation &amp; Development</b>		
56900 Town Advisory/Outdoor Committee		\$0.00
56900B Columbia County Economic Development Corporation		\$3,000.00
56901 Plan Commission Salary		\$4,020.00
56901A Plan Commission Chair Salary		\$0.00
56902 Engineer Expense-Development		\$3,438.64
56903 Planning Commission Expense		\$120.60
56904 Lawyer Expense Development		\$1,260.00
56907 Variance/Rezoning Public Hearing		\$586.06
56908 Plan Commission FICA		\$249.24
56909 Plan Commission Medicare		\$58.29
56910 Tree Fund		\$0.00
<b>Total Conservation &amp; Development</b>		<b>\$12,732.83</b>
<b>Debt Service</b>		
51953 Debt on Lodi Engine 11		\$23,425.67
51954 Debt on Sauk Ladder Truck		\$30,700.00
51956 Debt Solar Panels		\$1,526.80
51958 Debt Schoepp Road		\$20,288.18
<b>Total Debt Service</b>		<b>\$75,940.65</b>
<b>General Government</b>		
51100A Chairmain Salary		\$10,000.00
51100B Supervisors Salary		\$20,000.00
51101 Board FICA		\$1,860.00
51102 Board Medicare		\$435.00
51103 Publication		\$1,952.41
51104 Board Travel		\$176.88
51105 Board Expense -Other		\$88.47
51106 Postage		\$2,988.39
51107 Office Supplies		\$353.38
51108 Telephone Bill		\$1,299.80
51110 Dues Association		\$1,310.00
51300 Legal		\$3,357.50
51301 Miscellaneous Engineer Expenses		\$10,678.52
51400 Clerk Salary		\$29,711.00
51400A Clerk Retirement		\$2,050.08
51401 Clerk FICA		\$1,842.08
51402 Clerk Medicare		\$430.81
51403 Clerk Expense		\$419.47
51403A Deputy Clerk		\$0.00
51404 Computer / Copier / Office Equipment		\$3,637.97
51405 Web Page		\$688.41
51406 IT Support		\$2,832.00
51440 Election Salary		\$4,906.25

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51441 Election Expense	\$3,174.40
51511 Audit	\$0.00
51512 Bank Charges\Checks	\$0.00
51520 Treasurer Salary	\$7,700.00
51521 Treasurer FICA	\$477.40
51522 Treasurer Medicare	\$111.65
51523 Treasurer Expense	\$1,510.95
51530 Assessor Salary	\$15,300.00
51533 Assessor Expenses	\$8,304.65
51534 Revaluation Expense	\$0.00
51599 Mowing Town Hall	\$2,822.50
51600 Town Hall Maintenance/Utilities	\$72,589.11
51601 Town Hall Equipment	\$8,500.00
51602 Return Rental Fee	\$0.00
51604 Town Hall Cleaning	\$4,432.76
51910 Tax Over Pay (Assessor Error)	\$0.00
51932 Town's Insurance	\$8,398.00
51980 Other General Government Expense	\$0.00
<b>Total General Government</b>	<b>\$234,339.84</b>
<b>Health Service</b>	
54105 Humane Expenses	\$638.00
54910 Garden Bluff	\$925.00
<b>Total Health Service</b>	<b>\$1,563.00</b>
<b>Miscellaneous</b>	
55193 West Point Historical Purchases	\$3,014.38
55194 West Point Historical Society-Budget	\$400.00
55195 Miscellaneous Expense	\$0.00
55196 Assessors Plat PVP Weast	\$93,151.70
<b>Total Miscellaneous</b>	<b>\$96,566.08</b>
<b>Public Safety</b>	
52200 Lodi Fire Department	\$28,191.00
52201 2% Fire Dues	\$19,635.65
52202 Fire Calls	\$0.00
52203 Sauk Fire Department	\$65,734.69
52204 Haz-Mat	\$999.00
52300 Lodi Ambulance	\$24,837.91
52301 Sauk Ambulance	\$9,056.25
52401 UDC Inspection Expense	\$45,746.91
52900 Fire Numbers	\$716.76
<b>Total Public Safety</b>	<b>\$194,918.17</b>
<b>Public Works</b>	
53101 Engineer Roads	\$46,318.93

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53102 Lawyer Road	\$0.00
53310 Bids for Roads	\$0.00
53311 Highway Maintenance/Repair	\$23,221.31
53312 Snow Plowing	\$115,465.00
53313 Brushing/Weed Removal	\$18,948.30
53314 Mowing	\$31,592.84
53316 Highway Reconstruction	\$236,599.48
53317 Highway Signing	\$0.00
53318 Stormwater Easement Maintenance	\$5,751.25
53420 Street Lighting	\$1,598.20
53630 Solid Waste Tip Fee	\$21,140.05
53631 Wages Trans. Site	\$11,320.00
53632 FICA Trans. Site	\$701.84
53633 Transfer Site Expenses	\$1,530.19
53635 Transfer Site Lights	\$257.93
53637 Recycling Expense	\$1,091.00
53638 Trans. Site Medicare	\$164.15
<b>Total Public Works</b>	<b>\$515,700.47</b>
<b>Recreation</b>	
55110 Library - Lodi(57203)	\$500.00
55112 SP Rec Dept Reimbursement	\$1,500.00
57200 Park Maintenance	\$1,283.04
57201 Town Park Purchases	\$0.00
57202 Park Engineering	\$0.00
57205 Ferry Pier Project	\$1,772.13
<b>Total Recreation</b>	<b>\$5,055.17</b>
<b>XXXNon-Budget Taxes</b>	
24309 PILT State of Wisconsin	\$1,406.46
24310 Tax Paid County	\$1,476,791.75
24311 PILT Columbia County	\$13,671.73
24314 Lottery Credit County	\$0.00
24315 Lottery Credit State	\$0.00
24330 Dog Licenses Paid to County	\$321.75
24331 Dog License-Treasurer	\$24.25
24332 Dog Refund	\$0.00
24350 Forest Crop Paid to County	\$36.28
24600 Tax Lodi School	\$1,362,926.56
24601 PILT Lodi School	\$33,766.12
24610 Mobile Home Lodi School	\$17,899.58
24611 Lottery Credit Mobile Home Lodi School	\$4,410.13
24620 Tax Sauk School	\$1,955,863.58
24621 PILT Paid Sauk School	\$480.29
24626 Lottery Credit Mobile Home Sauk School	\$7,871.74
24630 Mobile Home Sauk School	\$6,840.00

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24700 Tax MATC	\$270,259.09
24701 PILT Paid MATC	\$2,509.46
24710 Crystal, Fish, and Mud Lake District	\$59,349.84
59930 Refund Escrow	\$24,146.95
<b>Total XXXNon-Budget Taxes</b>	<b>\$5,238,575.56</b>
<b>Total Expenses</b>	<b>\$6,375,391.77</b>
<b>Bank Balance as of December 31, 2024</b>	<b>\$3,169,327.58</b>
Plus Deposits Made after Statement	\$35,718.01
Sub Total	\$3,205,045.59
Less Outstanding Checks	\$33,915.15
Checking Ending Balance	\$3,171,130.44
Savannah Tree Fund Ending Balance	\$0.00
ARPA Fund Ending Balance	\$138,935.10
Historical Society Balance	\$8,779.95
<b>Total Ending Balance</b>	<b>\$3,318,845.49</b>
	<b>\$9,694,237.26</b>
<b>LONG TERM INDEBTEDNESS AS OF DECEMBER 31, 2024</b>	
Debt on Solar Panels 2018-2027 (\$1,526.80/year@0%)	\$4,580.40
Debt on Lodi Engine 11 - 5 years (2022-2026)	\$44,069.88
2020 Schoepp Road Debt - 5 year (\$19,000/year@2.6%)	\$0.00
2022 Sauk Fire Debt - 7 year (\$30,700/year@3.5%)	\$113,482.24
<b>TOTAL INDEBTEDNESS - PRINCIPAL</b>	<b>\$162,132.52</b>