

**TOWN OF WEST POINT
2025 FINANCIAL STATEMENT**

Taffy Buchanan - Town Clerk and Sharon Richmond - Town Treasurer	
BALANCE ON HAND JANUARY 1, 2025	\$316,836.89
Taxes Collected in December 2024	\$2,838,770.52
Forest Crop/Managed Forest Collected in December 2024	\$4,644.62
Dog Licenses Collected in December 2024	\$115.00
Special Assessment Collected in December 2024	\$2,300.90
Tax Overpayment Collected in December 2024	\$9,949.60
ARPA Funds	\$138,935.10
Savannah Tree Fund	\$0.00
Historical Society	\$8,779.95
TOTAL CASH AND INVESTMENTS	\$3,320,332.58
2025 REVENUES	
Intergovernmental Revenue	
43410 State Shared Revenue July/November	\$86,186.59
43420 Fire Dues	\$20,492.60
43425 Personal Property Tax Aid	\$1,257.98
43427 Video Service Provider Aid	\$4,828.05
43531 Transportation Aides	\$111,301.14
43533A TRID Funds	\$12,110.84
43536A Election Security Subgrant	\$0.00
43610 Payments for Municipal Service	\$98.19
43620 DNR in lieu of Tax	\$49,294.38
43640 FCL Sever/MFL Yield Withdrawal	\$0.00
43650 State Forest Cropland Aid	\$191.37
43690 Other State Payments	\$586.55
43710 County Hwy. Aid	\$9,839.99
Total Intergovernmental Revenue	\$296,187.68
License Total	
44100 Beverage & Cigarette License	\$225.00
44110 Liquor & Beer Licenses	\$3,310.00
44112 Operator License	\$905.00
44113 Franchise Fee	\$14,642.54
44120 Mobile Park License	\$400.00
44200 Dog Licenses	\$370.00
44201 Dog License-County	\$265.34
44300 Building Permits	\$56,783.00
44301 Driveway Permits	\$800.00
44302 Erosion Permit	\$287.00
44400 Zoning/Variance/CSM Fees	\$1,700.00
44401 Administration Fee for Plats	\$2,826.85
46100 Publication	\$105.00
Total Licenses	\$82,619.73

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Miscellaneous Revenue Total		
46435 Recycling Fees		\$1,187.00
48110 Interest		\$17,794.03
48307 Sale of Scrap Metal		\$2,880.00
48900 Miscellaneous Revenue		\$236.33
48901 Assessors Plat PVP Weast		\$1,400.00
48906 Bank of Prairie du Sac Loan		\$440,000.00
48907 Park Fund		\$0.00
48908 Rent of Town Hall		\$6,132.00
48909 Fire Numbers		\$150.00
Total Miscellaneous Revenue		\$469,779.36
Tax Receipt Total		
41111 Property Tax Real Estate/Personal Property (January)		\$2,336,080.70
41113 Lottery Credit-Real Estate		\$10,584.15
41114 Lottery Credit-Mobile Home		\$20,556.60
41115 Tax Settlement - August County		\$189,837.56
41116 Computer Tax		\$22.86
41140 Mobile Home Fee (Schools-\$25,077.18; Town - \$18,002.74)		\$43,079.92
41150 Forest Crop/Managed Forest (January)		\$6,383.31
41160 Special Assessment (January)		\$27,374.03
Total Tax Receipt		\$2,633,919.13
XXXNon-Budget Revenues		
40002 Advance Dog Licenses		\$105.00
41100 Advance Tax Collection		\$3,321,179.62
41151 Advance Forest		\$4,982.38
41161 Advance Special Assessment		\$1,900.00
48930 Tax Overpayment		\$7,382.42
48931 Advance Tax Overpayment		\$0.00
Total XXXNon-Budget Revenue		\$3,335,549.42
ARPA Funds		
ARPA Fund Deposits		\$0.00
ARPA Fund Interest		\$468.06
Total ARPA Funds		\$468.06
Historical Society		
Historical Society Deposits		\$1,899.05
Historical Society Interest		\$19.11
Total Historical Society		\$1,918.16
TOTAL MONEY AVAILABLE		\$10,140,774.12

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2025 EXPENSES		
Conservation & Development		
56900 Town Advisory/Outdoor Committee		\$0.00
56900B Columbia County Economic Development Corporation		\$0.00
56901 Plan Commission Salary		\$2,280.00
56901A Plan Commission Chair Salary		\$0.00
56902 Engineer Expense-Development		\$6,051.05
56903 Planning Commission Expense		\$67.20
56904 Lawyer Expense Development		\$0.00
56907 Variance/Rezoning Public Hearing		\$233.97
56908 Plan Commission FICA		\$141.36
56909 Plan Commission Medicare		\$33.06
Total Conservation & Development		\$8,806.64
Debt Service		
51953 Debt on Lodi Engine 11		\$22,866.23
51954 Debt on Sauk Ladder Truck		\$30,700.00
51956 Debt Solar Panels		\$1,526.80
51960 Debt 2025 Road Projects		\$30,000.00
Total Debt Service		\$85,093.03
General Government		
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		\$2,054.19
51104 Board Travel		\$159.60
51105 Board Expense -Other		\$220.79
51106 Postage		\$2,618.52
51107 Office Supplies		\$315.48
51108 Telephone Bill		\$1,649.85
51110 Dues Association		\$1,365.00
51300 Legal		\$1,357.50
51301 Miscellaneous Engineer Expenses		\$1,524.64
51400 Clerk Salary		\$35,237.04
51400A Clerk Retirement		\$2,448.96
51401 Clerk FICA		\$2,184.70
51402 Clerk Medicare		\$510.94
51403 Clerk Expense		\$102.20
51404 Computer / Copier / Office Equipment		\$6,828.10
51405 Web Page		\$635.40
51406 IT Support		\$2,832.00
51440 Election Salary		\$2,510.50
51441 Election Expense		\$2,697.70
51511 Audit		\$0.00

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51512 Bank Charges\Checks	\$384.58
51520 Treasurer Salary	\$8,233.32
51521 Treasurer FICA	\$510.47
51522 Treasurer Medicare	\$119.38
51523 Treasurer Expense	\$1,396.82
51530 Assessor Salary	\$15,600.00
51533 Assessor Expenses	\$7,143.21
51534 Revaluation Expense	\$0.00
51599 Mowing Town Hall	\$2,635.00
51600 Town Hall Maintenance/Utilities	\$10,311.47
51601 Town Hall Equipment	\$139.99
51602 Return Rental Fee	\$0.00
51604 Town Hall Cleaning	\$4,282.76
51910 Tax Over Pay (Assessor Error)	\$0.00
51932 Town's Insurance	\$7,485.00
51980 Other General Government Expense	\$0.00
Total General Government	\$157,790.11
Health Service	
54105 Humane Expenses	\$1,680.00
54910 Garden Bluff	\$1,125.00
Total Health Service	\$2,805.00
Miscellaneous	
55193 West Point Historical Purchases	\$2,527.03
55194 West Point Historical Society-Budget	\$400.00
55195 Miscellaneous Expense	\$0.00
55196 Assessors Plat PVP Weast	\$90,655.46
Total Miscellaneous	\$93,582.49
Public Safety	
52200 Lodi Fire Department	\$28,328.16
52201 2% Fire Dues	\$20,492.60
52203 Sauk Fire Department	\$65,800.27
52204 Haz-Mat	\$934.00
52300 Lodi Ambulance	\$27,165.10
52301 Sauk Ambulance	\$9,152.50
52401 UDC Inspection Expense	\$34,040.18
52900 Fire Numbers	\$368.60
Total Public Safety	\$186,281.41
Public Works	
53101 Engineer Roads	\$45,323.64
53102 Lawyer Road	\$0.00
53310 Bids for Roads	\$0.00
53311 Highway Maintenance/Repair	\$53,413.87

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53312 Snow Plowing	\$165,807.50
53313 Brushing/Weed Removal	\$25,567.65
53314 Mowing	\$32,350.54
53316 Highway Reconstruction	\$757,714.66
53317 Highway Signing	\$3,068.76
53318 Stormwater Easement Maintenance	\$0.00
53420 Street Lighting	\$1,795.32
53630 Solid Waste Tip Fee	\$22,755.00
53631 Wages Trans. Site	\$13,262.50
53632 FICA Trans. Site	\$822.29
53633 Transfer Site Expenses	\$9,410.67
53635 Transfer Site Lights	\$276.80
53637 Recycling Expense	\$393.00
53638 Trans. Site Medicare	\$192.30
Total Public Works	\$1,132,154.50
Recreation	
55110 Library - Lodi(57203)	\$1,000.00
55112 SP Rec Dept Reimbursement	\$1,430.00
57200 Park Maintenance	\$4,638.00
57201 Town Park Purchases	\$0.00
57202 Park Engineering	\$0.00
57205 Ferry Pier Project	\$1,952.08
Total Recreation	\$9,020.08
XXXNon-Budget Taxes	
24309 PILT State of Wisconsin	\$1,411.51
24310 Tax Paid County	\$1,380,894.22
24311 PILT Columbia County	\$12,608.91
24330 Dog Licenses Paid to County	\$280.25
24331 Dog License-Treasurer	\$22.75
24332 Dog Refund	\$0.00
24350 Forest Crop Paid to County	\$38.27
24600 Tax Lodi School	\$1,213,732.57
24601 PILT Lodi School	\$30,034.63
24610 Mobile Home Lodi School	\$17,279.48
24611 Lottery Credit Mobile Home Lodi School	\$4,245.11
24620 Tax Sauk School	\$1,950,895.49
24621 PILT Paid Sauk School	\$467.53
24626 Lottery Credit Mobile Home Sauk School	\$6,988.42
24630 Mobile Home Sauk School	\$7,797.70
24700 Tax MATC	\$262,115.49
24701 PILT Paid MATC	\$2,395.45
24710 Crystal, Fish, and Mud Lake District	\$29,674.93
59930 Refund Escrow	\$17,330.40
Total XXXNon-Budget Taxes	\$4,938,213.11

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Total Expenses		\$6,613,746.37
Bank Balance as of December 31, 2025 (3246804.58-21689.57)		\$3,225,115.01
Plus Deposits Made after Statement		\$279,600.33
Sub Total		\$3,504,715.34
Less Outstanding Checks		\$7,548.24
Checking Ending Balance		\$3,497,167.10
Savannah Tree Fund Ending Balance		\$0.00
ARPA Fund Ending Balance		\$21,689.57
Historical Society Balance		\$8,171.08
Total Ending Balance		\$3,527,027.75
		\$10,140,774.12
LONG TERM INDEBTEDNESS AS OF DECEMBER 31, 2025		
Debt on Solar Panels (2018-2027) (\$1,526.80/year@0%)		\$3,053.60
Debt on Lodi Engine 11 - (2022-2026)		\$22,737.27
2025 Road Project Debt (2025-2045)(\$2,799.22/month @4.5%)		\$412,909.24
2022 Sauk Fire Debt - (2023-2029) (\$30,700/year@3.5%)		\$86,776.19
TOTAL INDEBTEDNESS - PRINCIPAL		\$525,476.30