

**2025 Financial Statement for Town of Foster  
Clark County, Wisconsin**

Fiscal Year Beginning January 1, 2025 Ending December 31, 2025

Penny Gehrke, Clerk Carol Poehnlein, Treasurer

**BALANCE ON HAND JANUARY 1, 2025**

General Checking Account	\$164,878.19
Savings Account	\$524.09
Certificate of Deposit	\$-
Property Tax collected in December - Prior Year	<u>\$213,349.18</u>
	<b>\$378,751.46</b>

**TOTAL CASH JANUARY 1, 2025** **\$378,751.46**

**2025 REVENUES**

**41000 TAXES:**

2024 Tax Roll Collections from Taxpayers (January 2025)	\$220,100.19
Property tax colleted in December - Prior Year	\$213,349.18
2024 Tax Roll Managed Forrest Land	\$5,977.09
Lottery Credit received from County	\$290.36
Tax Roll Settlement from County	<u>\$5,328.05</u>

**\$445,044.87**

**43000 INTERGOVERNMENTAL REVENUES:**

State Shared Revenues	\$44,878.55
2025 Additional Personal Property Aid from the state	\$1,296.44
2% Fire Insurance Dues	\$1,688.82
Election Security Email Grant for .gov	\$600.00
State Highway Aid	\$48,938.60
Recycling Grants from DNR	\$301.90
County Timber Sales	\$120,847.36
MFL Crop Forest State Aid	\$27,288.47
DNR CCWP Brush Pick Up	\$4,520.00
County Bridge/Culvert 50/50 Aid	<u>\$14,753.40</u>

**\$265,113.54**

**44000 LICENSES AND PERMITS**

**Business and occupational licenses:**

Beer and Liquor Licenses & Operator License	\$1,139.00
Waste Management Recycling & Solid Waste licenses	

**Nonbusiness licenses:**

Dog License Collections	\$55.00
Clark County 2024 Dog Refund	\$15.53

**Building permits and inspection fees:**

Building Permits	\$20.00
Driveway Permits	\$-

**\$1,229.53**

**45000 FINES, FORFEITS, AND PENALTIES:**

Late Penalties on Dog Licenses	\$-
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**46000 PUBLIC CHARGES FOR SERVICES:**

Liquor License Publication	\$30.00
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**Transportation:**

Grading & Sanding for Taxpayers	
Dust Control	
Culverts	\$30.00
Fuel Reimbursement	<u>\$249.02</u>
	<u>\$279.02</u>

**\$309.02**

**48000 MISCELLANEOUS REVENUES:**

**Interest on Checking and Savings Accounts**

Interest Earned on Abbybank Checking Account	\$350.73
Interest Earned on Abbybank CD	\$-
Interest Earned on Abbybank Savings Account	<u>\$-</u>
	\$350.73

Misc. Revenue -	
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		Cashier check for J&M Excavating				\$3,968.50		
		Insurance Audit Refund				\$311.00		
		Insurance Premium Refund				\$256.00		
		Motor Fuel Refund				\$317.96		
		Scrap Sales				\$85.00		
		Clark Electric Capital Credits				\$75.70		
		Overpayment of Tax Refund				\$20.45		
							<u>\$5,385.34</u>	
		<b>TOTAL REVENUES</b>					<b>\$717,082.30</b>	
<b>TOTAL MONIES AVAILABLE</b>								<b>\$1,095,833.76</b>
<b>2025 EXPENSES</b>								
<b>51000</b>	<b>GENERAL GOVERNMENT</b>							
	<b>Board:</b>							
		Salaries (See Summary of Payroll Journal)				\$13,123.00		
		Town Social Security & Medicare				\$1,003.91		
		Expenses & Supplies				\$84.99		
		Mileage				\$902.99		
		Wisconsin Towns Association Dues & video training				\$629.18		
		Wisconsin Towns Association District Meeting & Workshops				\$475.00		
		Printing and Publication				\$-		
							\$16,219.07	
		Legal Expense - Attorney					\$202.50	
	<b>General Administration:</b>							
	<b>Clerk:</b>							
		Salary (See Summary of Payroll Journal)			\$6,091.15			
		Meetings			\$678.65			
		Town Social Security & Medicare			\$517.89			
		Office Supplies & Expenses			\$535.49			
		Internet			\$40.00			
		Mileage			\$608.30			
		Liquor License Publication			\$22.60			
						\$8,494.08		
	<b>Elections:</b>							
		Salaries & mileage				\$1,300.70		
							\$9,794.78	
	<b>Financial Administration:</b>							
	<b>Treasurer:</b>							
		Salary (See Summary of Payroll Journal)			\$4,743.13			
		Town Social Security & Medicare			\$362.85			
		Supplies			\$262.67			
		Mileage			\$749.00			
		Return Check to J&M Excavating			\$3,968.50			
		Retained dog fee			\$-			
						\$10,086.15		
	<b>Office Equipment and Software:</b>							
		Transcendent Technologies Annual Tax Receipting Software			\$368.00			
		WISTAR- WiIN program			\$800.00			
		One year maintenance and license on election machines			\$381.00			
		Purchase of 2 laptops Chairman & Clerk			\$2,146.77			
		McAfee Computer Security			\$199.99			
		Myers JJ Deveopements - Web Page			\$2,065.00			
						\$5,960.76		
	<b>Assessor:</b>							
		Salary			\$15,000.00			
		Board of Review			\$105.00			
		Town Social Security & Medicare			\$8.03			

	Board of Review Notice in paper				\$84.00		
	Building Rental				<u>\$70.00</u>		
						<u>\$15,267.03</u>	
							\$31,313.94
	<b>Hall:</b>						
	Rent AKA Lakeside - meetings						\$250.00
							\$-
	<b>Insurance:</b>						
	Highway Insurance: Rural Mutual Insurance Co. - garage & equipment					\$4,684.00	
	Other Insurance:						
	Clerk and Tresurer Bonds					<u>\$100.00</u>	
							\$4,784.00
							<b>\$62,564.29</b>
<b>52000</b>	<b>PUBLIC SAFETY:</b>						
	Fire Protection - North Foster					\$17,792.23	
	Fire Protection - South Foster					\$5,100.00	
	2% Fire Dues - North Foster					\$1,538.14	
	2% Fire Dues - South Foster					<u>\$150.68</u>	
							<b>\$24,581.05</b>
<b>53000</b>	<b>PUBLIC WORKS:</b>						
	<b>Highway Maintenance:</b>						
	Salary (See Summary of Payroll Journal)					\$20,831.92	
	Town Social Security & Medicare					\$1,593.64	
	Workman's compensation					\$911.00	
	Drug Testing					\$161.00	
	<b>Expenses:</b>						
	Gravel and granite				\$714.24		
	Culverts				\$6,100.00		
	Chip Seal/Patching				\$4,800.00		
	Willard Road Project				\$100,093.42		
	Diesel Fuel				\$3,226.72		
	Blades & Tips				\$1,675.00		
	Plow				\$4,750.00		
	Water sealing of garage roof				\$3,500.00		
	Electric - Garage				\$1,165.15		
	All Other Expenses				<u>\$13,019.85</u>		
						\$139,044.38	
	Clark County expense- ice sand					\$2,958.39	
	Town of Fairchild - snowplowing & mowing ditches					<u>\$3,200.00</u>	
							<b>\$168,700.33</b>
	<b>Sanitation:</b>						
	Recycling - Curbside Service						<u>\$1,742.22</u>
							<b>\$170,442.55</b>
<b>58000</b>	<b>DEBT SERVICE:</b>						
<b>59000</b>	<b>OTHER FINANCING USES:</b>						
	<b>Miscellaneous:</b>						
	Other					\$300.00	
	Forest Cropland paid to County 20%					<u>\$35.03</u>	
							<b>\$335.03</b>
	<b>AGENCY</b>						
	School District:						
	2024 Tax Levy, Jan-Feb 2025 Settlement Payments						\$201,116.39
	Vocational School:						
	2024 Tax Levy, Jan-Feb 2025 Settlement Payments						\$19,227.44
	County:						
	2024 Tax Levy, Jan-Feb 2025 Settlement Payments on County Taxes						\$200,532.43
	Dog Licenses Paid to County						\$51.25

	MFL County tax								\$1,195.42
									<b>\$422,122.93</b>
<b>TOTAL EXPENDITURES</b>									<b>\$680,045.85</b>
	Payroll Deduction payable at end of Year								<b>\$1,769.59</b>
<b>BALANCE ON HAND DECEMBER 31, 2025</b>									
	General Checking Account							\$219,298.35	
	Certificate of Deposit							\$50,000.00	
	Savings Account							\$50,524.09	
	Advanced Tax Collections - December 2025							<u>\$190,335.85</u>	
								<b>\$319,822.44</b>	
<b>TOTAL CASH AND INVESTMENTS DECEMBER 31, 2025</b>									<b>\$319,822.44</b>
	<b>Total Revenues</b>								<b>\$717,082.30</b>
	<b>Total Expenses</b>								<b>\$678,276.26</b>
									<b>\$38,806.04</b>
<b>TOTAL MONIES DISBURSED AND ENDING BALANCE</b>									<b>\$319,822.44</b>