

**TOWN OF WEST POINT
2022 FINANCIAL STATEMENT**

Taffy Buchanan - Town Clerk and Sharon Richmond - Town Treasurer	
BALANCE ON HAND JANUARY 1, 2022	\$518,446.74
Taxes Collected in December 2021	\$3,034,036.21
Forest Crop/Managed Forest Collected in December 2021	\$2,691.30
Dog Licenses Collected in December 2021	\$100.00
Special Assessment Collected in December 2021	\$52,651.07
Tax Overpayment Collected in December 2021	\$625.83
Savannah Tree Fund	\$1,708.10
Historical Society	\$5,079.19
Park Fund	\$0.00
TOTAL CASH AND INVESTMENTS	\$3,615,338.44
2022 REVENUES	
Intergovernmental Revenue	
43410 State Shared Revenue July/November	\$19,525.37
43420 Fire Dues	\$14,093.48
43425 Personal Property Tax Aid	\$1,011.11
43427 Video Service Provider Aid	\$4,828.05
43531 Transportation Aides	\$109,411.61
43533A TRID Funds	\$0.00
43536A Election Security Subgrant	\$0.00
43610 Payments for Municipal Service	\$113.70
43620 DNR in lieu of Tax	\$54,443.35
43650 State Forest Cropland Aid	\$3,065.20
43690 Other State Payments	\$104,145.21
43710 County Hwy. Aid	\$4,000.00
Total Intergovernmental Revenue	\$314,637.08
License Total	
44100 Beverage & Cigarette License	\$295.72
44110 Liquor & Beer Licenses	\$13,989.83
44112 Operator License	\$1,260.00
44113 Franchise Fee	\$16,215.74
44120 Mobile Park License	\$392.00
44200 Dog Licenses	\$445.00
44201 Dog License-County	\$327.98
44300 Building Permits	\$39,275.10
44301 Driveway Permits	\$3,000.00
44400 Zoning/Variance/CSM Fees	\$1,880.00
44401 Administration Fee for Plats	\$21,981.51
46100 Publication Fees	\$100.00
Total Licenses	\$99,162.88

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Miscellaneous Revenue Total		
44403 Fees for Quarry		\$0.00
45100 Ordinance Violation		\$0.00
46430 Holding Tank		\$0.00
46435 Recycling Fees		\$1,445.75
48110 Interest		\$6,202.14
48307 Sale of Scrap Metal		\$3,888.60
48900 Miscellaneous Revenue		\$2.91
48901 Election (Election Reimbursement)		\$0.00
48903D Trans from Lodi EMS Cap		\$0.00
48903C Savannah Tree Fund Transfer		\$0.00
48903 Historical Society Transfer		\$0.00
48906 Bank of Prairie du Sac Loan		\$164,287.38
48907 Park Fund		\$2,727.00
48908 Rent of Town Hall		\$4,687.00
48909 Fire Numbers		\$50.00
48910 Open Space		\$0.00
Total Miscellaneous Revenue		\$183,290.78
Tax Receipt Total		
41111 Property Tax Real Estate/Personal Property (January)		\$2,187,103.73
41112 Delinquent Personal Property		\$0.00
41113 Lottery Credit-Real Estate		\$12,189.71
41114 Lottery Credit-Mobile Home		\$18,636.48
41115 Tax Settlement - August County		\$150,549.46
41116 Computer Tax		\$22.86
41140 Mobile Home Fee (Schools-\$23,496.65; Town - \$19,229.88)		\$42,726.53
41150 Forest Crop/Managed Forest (January)		\$1,873.06
41160 Special Assessment (January)		\$1,267.80
Total Tax Receipt		\$2,414,369.63
XXXNon-Budget Revenues		
40002 Advance Dog Licenses		\$185.00
41100 Advance Tax Collection		\$3,027,697.05
41151 Advance Forest		\$3,408.95
41161 Advance Special Assessment		\$6,240.51
48930 Tax Overpayment		\$325.37
48931 Advance Tax Overpayment		\$310.00
Total XXXNon-Budget Revenue		\$3,038,166.88
Savannah Tree Fund		
Tree Fund Deposits		\$0.00
Tree Fund Interest		\$4.28
Total Savannah Tree Fund		\$4.28

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Historical Society		
	Historical Society Deposits	\$1,582.34
	Historical Society Interest	\$3.21
Total Historical Society		\$1,585.55
TOTAL MONEY AVAILABLE		\$9,666,555.52
2022 EXPENSES		
Conservation & Development		
	56900 Town Advisory/Outdoor Committee	\$0.00
	56900B Columbia County Economic Development Corporation	\$3,000.00
	56901 Plan Commission Salary	\$2,800.00
	56901A Plan Commission Chair Salary	\$400.00
	56902 Engineer Expense-Development	\$12,192.53
	56903 Planning Commission Expense	\$115.25
	56904 Lawyer Expense Development	\$9,509.45
	56905 Enforce Ordinance	\$0.00
	56906 Return of Escrow	\$0.00
	56907 Variance/Rezoning Public Hearing	\$165.85
	56908 Plan Commission FICA	\$198.40
	56909 Plan Commission Medicare	\$46.41
	56910 Tree Fund	\$553.00
Total Conservation & Development		\$28,980.89
Debt Service		
	51956 Debt Solar Panels	\$1,526.80
	51957 Debt on Roads 2019	\$0.00
	51958 Debt Schoepp Road	\$19,000.00
	51959 Debt 2021 Road Projects	\$30,953.70
Total Debt Service		\$51,480.50
General Government		
	51100A Chairmain Salary	\$10,000.00
	51100B Supervisors Salary	\$20,000.00
	51101 Board FICA	\$1,860.00
	51102 Board Medicare	\$434.99
	51103 Publication	\$3,451.91
	51104 Board Travel	\$217.62
	51105 Board Expense -Other	\$250.34
	51106 Postage	\$1,993.20

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51107 Office Supplies	\$596.69
51108 Telephone Bill	\$2,039.64
51110 Dues Association	\$1,214.00
51300 Legal	\$1,222.50
51301 Miscellaneous Engineer Expenses	\$1,896.20
51400 Clerk Salary	\$27,010.00
51400A Clerk Retirement	\$1,755.61
51401 Clerk FICA	\$1,674.62
51402 Clerk Medicare	\$391.65
51403 Clerk Expense	\$199.00
51403A Deputy Clerk	\$0.00
51404 Computer / Copier / Office Equipment	\$2,828.36
51405 Web Page	\$659.40
51406 IT Support	\$4,027.00
51440 Election Salary	\$3,663.51
51441 Election Expense	\$3,586.52
51511 Audit	\$0.00
51512 Bank Charges\Checks	\$348.50
51520 Treasurer Salary	\$7,000.00
51521 Treasurer FICA	\$438.43
51522 Treasurer Medicare	\$102.54
51523 Treasurer Expense	\$1,552.28
51530 Assessor Salary	\$14,300.00
51533 Assessor Expenses	\$1,050.95
51534 Revaluation Expense	\$0.00
51599 Mowing Town Hall	\$2,440.00
51600 Town Hall Maintenance/Utilities	\$3,217.15
51601 Town Hall Equipment	\$18.57
51602 Return Rental Fee	\$0.00
51604 Town Hall Cleaning	\$4,238.88
51910 Tax Over Pay (Assessor Error)	\$0.00
51932 Town's Insurance	\$6,003.00
51980 Other General Government Expense	\$0.00
Total General Government	\$131,683.06
Health Service	
54105 Humane Expenses	\$913.10
54910 Garden Bluff	\$925.00
Total Health Service	\$1,838.10
Miscellaneous	
55190 Lodi Fair Association	\$0.00
55193 West Point Historical Purchases	\$562.03
55194 West Point Historical Society-Budget	\$400.00
55195 Miscellaneous Expense	\$0.00
Total Miscellaneous	\$962.03

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Public Safety		
52200 Lodi Fire Department		\$44,219.53
52201 2% Fire Dues		\$14,093.48
52202 Fire Calls		\$4,250.00
52203 Sauk Fire Department		\$214,538.53
52204 Haz-Mat		\$946.00
52300 Lodi Ambulance		\$19,685.33
52301 Sauk Ambulance		\$8,903.13
52302 Crystal Lake		\$0.00
52401 UDC Inspection Expense		\$48,897.18
52900 Fire Numbers		\$551.78
Total Public Safety		\$356,084.96
Public Works		
53101 Engineer Roads		\$44,118.27
53102 Lawyer Road		\$0.00
53310 Bids for Roads		\$299.39
53311 Highway Maintenance/Repair		\$30,300.57
53312 Snow Plowing		\$114,155.00
53312C Snow Plowing DNR		\$0.00
53313 Brushing/Weed Removal		\$29,087.94
53314 Mowing		\$28,716.99
53315 Sweeping		\$0.00
53316 Highway Reconstruction		\$112,033.72
53317 Highway Signing		\$4,957.91
53420 Street Lighting		\$1,772.34
53630 Solid Waste Tip Fee		\$19,113.37
53631 Wages Trans. Site		\$10,510.00
53632 FICA Trans. Site		\$651.62
53633 Transfer Site Expenses		\$2,441.04
53635 Transfer Site Lights		\$294.44
53637 Recycling Expense		\$150.00
53638 Trans. Site Medicare		\$152.41
Total Public Works		\$398,755.01
Recreation		
55110 Library - Lodi(57203)		\$500.00
57200 Park Maintenance		\$3,480.78
57201 Town Park Purchases		\$0.00
57202 Park Engineering		\$0.00
57205 Ferry Pier Project		\$2,082.13
Total Recreation		\$6,062.91

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XXXNon-Budget Taxes		
24309 PILT State of Wisconsin		\$1,476.37
24310 Tax Paid County		\$1,402,265.37
24311 PILT Columbia County		\$13,847.69
24314 Lottery Credit County		\$0.00
24315 Lottery Credit State		\$0.00
24330 Dog Licenses Paid to County		\$336.75
24331 Dog License-Treasurer		\$24.25
24332 Dog Refund		\$0.00
24350 Forest Crop Paid to County		\$36.16
24600 Tax Lodi School		\$1,314,290.64
24601 PILT Lodi School		\$33,663.25
24610 Mobile Home Lodi School		\$15,326.28
24611 Lottery Credit Mobile Home Lodi School		\$3,057.12
24620 Tax Sauk School		\$1,835,199.33
24621 PILT Paid Sauk School		\$488.70
24626 Lottery Credit Mobile Home Sauk School		\$7,047.30
24630 Mobile Home Sauk School		\$8,170.37
24700 Tax MATC		\$251,336.82
24701 PILT Paid MATC		\$2,486.06
24710 Crystal, Fish, and Mud Lake District		\$53,918.87
59930 Refund Escrow		\$951.20
Total XXXNon-Budget Taxes		\$4,943,922.53
Total Expenses		\$5,919,769.99
Bank Balance as of December 31, 2022		\$3,198,999.37
Plus Deposits Made after Statement		\$559,431.50
Sub Total		\$3,758,430.87
Less Outstanding Checks		\$18,907.43
Checking Ending Balance		\$3,739,523.44
Savannah Tree Fund Ending Balance		\$1,159.38
Historical Society Balance		\$6,102.71
Total Ending Balance		\$3,746,785.53
		\$9,666,555.52
LONG TERM INDEBTEDNESS AS OF DECEMBER 31, 2022		
Debt on Solar Panels 2018-2027 (\$1,526.80/year@0%)		\$7,634.00
2021 Road Projects(1 year @2.5%)		\$0.00
2020 Schoepp Road Debt - 5 year (\$19,000/year@2.6%)		\$37,762.03
2022 Sauk Fire Debt - 5 year (\$30,700/year@3.5%)		\$164,287.38
TOTAL INDEBTEDNESS - PRINCIPAL		\$209,683.41