

**TOWN OF WEST POINT
2023 FINANCIAL STATEMENT**

Taffy Buchanan - Town Clerk and Sharon Richmond - Town Treasurer	
BALANCE ON HAND JANUARY 1, 2023	\$701,681.93
Taxes Collected in December 2022	\$3,027,697.05
Forest Crop/Managed Forest Collected in December 2022	\$3,408.95
Dog Licenses Collected in December 2022	\$185.00
Special Assessment Collected in December 2022	\$6,240.51
Tax Overpayment Collected in December 2022	\$310.00
Savannah Tree Fund	\$1,159.38
Historical Society	\$6,102.71
Park Fund	\$0.00
TOTAL CASH AND INVESTMENTS	\$3,746,785.53
2023 REVENUES	
Intergovernmental Revenue	
43410 State Shared Revenue July/November	\$19,525.45
43420 Fire Dues	\$16,660.80
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	\$0.00
43536A Election Security Subgrant	\$2,550.00
43610 Payments for Municipal Service	\$113.70
43620 DNR in lieu of Tax	\$52,541.70
43640 FCL Sever/MFL Yield Withdrawal	\$379.00
43650 State Forest Cropland Aid	\$180.81
43690 Other State Payments	\$120.00
43710 County Hwy. Aid	\$0.00
Total Intergovernmental Revenue	\$209,485.16
License Total	
44100 Beverage & Cigarette License	\$225.00
44110 Liquor & Beer Licenses	\$3,100.00
44112 Operator License	\$1,240.00
44113 Franchise Fee	\$16,477.19
44120 Mobile Park License	\$376.00
44200 Dog Licenses	\$405.00
44201 Dog License-County	\$283.11
44300 Building Permits	\$69,824.55
44301 Driveway Permits	\$2,150.00
44302 Erosion Permit	\$300.00
44400 Zoning/Variance/CSM Fees	\$2,495.00
44401 Administration Fee for Plats	\$12,321.95
46100 Publication	\$90.00
Total Licenses	\$109,287.80

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Miscellaneous Revenue Total		
46435 Recycling Fees		\$1,985.00
48110 Interest		\$21,670.58
48307 Sale of Scrap Metal		\$3,480.70
48900 Miscellaneous Revenue		\$15,722.19
48901 Election (Election Reimbursement)		\$0.00
48906 Bank of Prairie du Sac Loan		\$0.00
48907 Park Fund		\$2,727.00
48908 Rent of Town Hall		\$3,907.00
48909 Fire Numbers		\$250.00
Total Miscellaneous Revenue		\$49,742.47
Tax Receipt Total		
41111 Property Tax Real Estate/Personal Property (January)		\$2,394,793.77
41112 Delinquent Personal Property		\$0.00
41113 Lottery Credit-Real Estate		\$11,659.17
41114 Lottery Credit-Mobile Home		\$19,456.08
41115 Tax Settlement - August County		\$162,470.93
41116 Computer Tax		\$22.86
41140 Mobile Home Fee (Schools-\$19,793.65; Town - \$14,767.29)		\$34,560.94
41150 Forest Crop/Managed Forest (January)		\$2,199.56
41160 Special Assessment (January)		\$53,783.86
Total Tax Receipt		\$2,678,947.17
XXXNon-Budget Revenues		
40002 Advance Dog Licenses		\$60.00
41100 Advance Tax Collection		\$3,626,766.13
41151 Advance Forest		\$4,381.94
41161 Advance Special Assessment		\$59,314.79
48930 Tax Overpayment		\$16,985.38
48931 Advance Tax Overpayment		\$21,593.30
Total XXXNon-Budget Revenue		\$3,729,101.54
Savannah Tree Fund		
Tree Fund Deposits		\$0.00
Tree Fund Interest		\$11.59
Total Savannah Tree Fund		\$11.59
Historical Society		
Historical Society Deposits		\$1,642.00
Historical Society Interest		\$13.70
Total Historical Society		\$1,655.70
TOTAL MONEY AVAILABLE		\$10,525,016.96

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2023 EXPENSES		
Conservation & Development		
56900 Town Advisory/Outdoor Committee		\$0.00
56900B Columbia County Economic Development Corporation		\$3,000.00
56901 Plan Commission Salary		\$4,320.00
56901A Plan Commission Chair Salary		\$780.00
56902 Engineer Expense-Development		\$7,296.05
56903 Planning Commission Expense		\$117.90
56904 Lawyer Expense Development		\$3,570.00
56907 Variance/Rezoning Public Hearing		\$421.57
56908 Plan Commission FICA		\$297.60
56909 Plan Commission Medicare		\$69.60
56910 Tree Fund		\$0.00
Total Conservation & Development		\$19,872.72
Debt Service		
51953 Debt on Lodi Engine 11		\$22,297.33
51954 Debt on Sauk Ladder Truck		\$30,700.00
51956 Debt Solar Panels		\$1,526.80
51958 Debt Schoepp Road		\$19,000.00
Total Debt Service		\$73,524.13
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		\$2,767.54
51104 Board Travel		\$180.78
51105 Board Expense -Other		\$190.00
51106 Postage		\$1,914.00
51107 Office Supplies		\$371.61
51108 Telephone Bill		\$1,746.19
51110 Dues Association		\$1,265.00
51300 Legal		\$6,110.00
51301Miscellaneous Engineer Expenses		\$4,674.77
51400 Clerk Salary		\$28,810.66
51400A Clerk Retirement		\$2,012.16
51401 Clerk FICA		\$1,804.86
51402 Clerk Medicare		\$422.10
51403 Clerk Expense		\$948.45
51403A Deputy Clerk		\$0.00
51404 Computer / Copier / Office Equipment		\$2,688.38
51405 Web Page		\$879.80
51406 IT Support		\$4,093.00
51440 Election Salary		\$2,254.25

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51441 Election Expense	\$6,166.87
51511 Audit	\$0.00
51512 Bank Charges\Checks	\$0.00
51520 Treasurer Salary	\$7,466.67
51521 Treasurer FICA	\$462.93
51522 Treasurer Medicare	\$108.27
51523 Treasurer Expense	\$1,160.83
51530 Assessor Salary	\$15,000.00
51533 Assessor Expenses	\$10,913.11
51534 Revaluation Expense	\$70,000.00
51599 Mowing Town Hall	\$2,570.00
51600 Town Hall Maintenance/Utilities	\$2,809.68
51601 Town Hall Equipment	\$143.60
51602 Return Rental Fee	\$0.00
51604 Town Hall Cleaning	\$2,878.08
51910 Tax Over Pay (Assessor Error)	\$0.00
51932 Town's Insurance	\$6,166.00
51980 Other General Government Expense	\$0.00
Total General Government	\$221,274.59
Health Service	
54105 Humane Expenses	\$890.00
54910 Garden Bluff	\$925.00
Total Health Service	\$1,815.00
Miscellaneous	
55193 West Point Historical Purchases	\$204.72
55194 West Point Historical Society-Budget	\$400.00
55195 Miscellaneous Expense	\$0.00
Total Miscellaneous	\$604.72
Public Safety	
52200 Lodi Fire Department	\$26,391.00
52201 2% Fire Dues	\$16,660.80
52202 Fire Calls	\$0.00
52203 Sauk Fire Department	\$56,107.27
52204 Haz-Mat	\$977.00
52300 Lodi Ambulance	\$21,363.53
52301 Sauk Ambulance	\$9,047.50
52401 UDC Inspection Expense	\$52,739.64
52900 Fire Numbers	\$1,235.47
Total Public Safety	\$184,522.21
Public Works	
53101 Engineer Roads	\$29,022.61
53102 Lawyer Road	\$0.00

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53310 Bids for Roads	\$0.00
53311 Highway Maintenance/Repair	\$33,547.89
53312 Snow Plowing	\$212,707.75
53313 Brushing/Weed Removal	\$5,352.96
53314 Mowing	\$30,583.60
53316 Highway Reconstruction	\$450,547.48
53317 Highway Signing	\$4,891.38
53318 Stormwater Easement Maintenance	\$16,746.00
53420 Street Lighting	\$1,655.16
53630 Solid Waste Tip Fee	\$20,789.08
53631 Wages Trans. Site	\$11,400.00
53632 FICA Trans. Site	\$706.80
53633 Transfer Site Expenses	\$7,013.96
53635 Transfer Site Lights	\$345.83
53637 Recycling Expense	\$2,497.00
53638 Trans. Site Medicare	\$165.31
Total Public Works	\$827,972.81
Recreation	
55110 Library - Lodi(57203)	\$500.00
55112 SP Rec Dept Reimbursement	\$2,005.00
57200 Park Maintenance	\$4,782.05
57201 Town Park Purchases	\$0.00
57202 Park Engineering	\$0.00
57205 Ferry Pier Project	\$1,046.81
Total Recreation	\$8,333.86
XXXNon-Budget Taxes	
24309 PILT State of Wisconsin	\$1,423.79
24310 Tax Paid County	\$1,467,370.91
24311 PILT Columbia County	\$13,212.41
24314 Lottery Credit County	\$0.00
24315 Lottery Credit State	\$0.00
24330 Dog Licenses Paid to County	\$365.00
24331 Dog License-Treasurer	\$25.00
24332 Dog Refund	\$0.00
24350 Forest Crop Paid to County	\$36.16
24600 Tax Lodi School	\$1,388,585.41
24601 PILT Lodi School	\$32,646.75
24610 Mobile Home Lodi School	\$13,097.34
24611 Lottery Credit Mobile Home Lodi School	\$4,043.81
24620 Tax Sauk School	\$1,926,557.45
24621 PILT Paid Sauk School	\$469.47
24626 Lottery Credit Mobile Home Sauk School	\$6,583.76
24630 Mobile Home Sauk School	\$6,696.31
24700 Tax MATC	\$264,119.87

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24701 PILT Paid MATC	\$2,393.02
24710 Crystal, Fish, and Mud Lake District	\$60,024.37
59930 Refund Escrow	\$10,719.03
Total XXXNon-Budget Taxes	\$5,198,369.86
Total Expenses	\$6,536,289.90
Bank Balance as of December 31, 2023	\$3,160,330.43
Plus Deposits Made after Statement	\$1,227,312.70
Sub Total	\$4,387,643.13
Less Outstanding Checks	\$407,640.73
Checking Ending Balance	\$3,980,002.40
Savannah Tree Fund Ending Balance	\$1,170.97
Historical Society Balance	\$7,553.69
Total Ending Balance	\$3,988,727.06
	\$10,525,016.96
LONG TERM INDEBTEDNESS AS OF DECEMBER 31, 2023	
Debt on Solar Panels 2018-2027 (\$1,526.80/year@0%)	\$6,107.20
Debt on Lodi Engine 11 - 5 years (2022-2026)	\$70,300.00
2020 Schoepp Road Debt - 5 year (\$19,000/year@2.6%)	\$19,762.93
2022 Sauk Fire Debt - 7 year (\$30,700/year@3.5%)	\$138,954.10
TOTAL INDEBTEDNESS - PRINCIPAL	\$235,124.23