

**TOWN OF WEST POINT
2019 FINANCIAL STATEMENT**

Taffy Buchanan - Town Clerk and Lonna Zeman - Town Treasurer	
BALANCE ON HAND JANUARY 1, 2019	\$344,576.47
Taxes Collected in December 2018	\$2,598,350.93
Forest Crop/Managed Forest Collected in December 2018	\$3,399.50
Dog Licenses Collected in December 2018	\$125.00
Special Assessment Collected in December 2018	\$11,806.38
Tax Overpayment Collected in December 2018	\$1,512.82
Savannah Tree Fund	\$1,638.35
Historical Society	\$1,826.89
Ferry Landing Pier Project	\$0.00
Park Fund	\$0.00
TOTAL CASH AND INVESTMENTS	\$2,963,236.34
2019 REVENUES	
Intergovernmental Revenue	
43410 State Shared Revenue July/November	\$19,526.04
43420 Fire Dues	\$12,692.88
43425 Personal Property Tax Aid	\$1,011.11
43531 Transportation Aides	\$96,993.40
43533 TRIP Funds	\$0.00
43536A Election Security Subgrant	\$600.00
43610 Payments for Municipal Service	\$174.11
43620 DNR in lieu of Tax	\$49,199.39
43650 State Forest Cropland Aid	\$0.00
43640 Severance MFL Yield Timber Harvested	\$3,263.19
43710 County Hwy. Aid	\$7,150.00
Total Intergovernmental Revenue	\$190,610.12
License Total	
44100 Beverage & Cigarette License	\$225.00
44110 Liquor & Beer Licenses	\$3,100.00
44112 Operator License	\$1,125.00
44113 Franchise Fee	\$19,468.28
44120 Mobile Park License	\$404.00
44200 Dog Licenses	\$600.00
44201 Dog License-County	\$326.24
44300 Building Permits	\$37,415.00
44301 Driveway Permits	\$3,325.00
44400 Zoning/Variance/CSM Fees	\$2,320.00
44401 Administration Fee for Plats	\$671.00
46100 Publication Fees	\$90.00
Total Licenses	\$69,069.52

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Miscellaneous Revenue Total		
44403 Fees for Quarry		\$0.00
45100 Ordinance Violation		\$16,985.00
46430 Holding Tank		\$0.00
46435 Recycling Fees		\$3,305.00
48110 Interest		\$7,943.06
48307 Sale of Scrap Metal		\$1,683.55
48900 Miscellaneous Revenue		\$15.00
48901 Election (Election Reimbursement)		\$0.00
48903D Trans from Lodi EMS Cap		\$5,334.06
48903C Savannah Tree Fund Transfer		\$0.00
48903 Historical Society Transfer		\$218.57
48906 Bank of Prairie du Sac Loan		\$194,000.00
48907 Park Fund		\$625.00
48907A Kjorlie Park Fund		\$0.00
48907B Raffle Ticket Sales		\$0.00
48908 Rent of Town Hall		\$2,982.00
48909 Fire Numbers		\$150.00
48910 Open Space		\$0.00
Total Miscellaneous Revenue		\$233,241.24
Tax Receipt Total		
41111 Property Tax Real Estate/Personal Property (January)		\$1,892,076.99
41112 Delinquent Personal Property		\$0.00
41113 Lottery Credit-Real Estate		\$7,552.50
41114 Lottery Credit-Mobile Home		\$16,663.08
41115 Tax Settlement - August County		\$162,892.54
41116 Computer Tax		\$22.86
41140 Mobile Home Fee (Town-\$18,999.69; Schools - \$27213.74)		\$46,213.43
41150 Forest Crop/Managed Forest (January)		\$610.91
41160 Special Assessment (January)		\$44,682.00
Total Tax Receipt		\$2,170,714.31
XXXNon-Budget Revenues		
40002 Advance Dog Licenses		\$140.00
41100 Advance Tax Collection		\$2,696,563.88
41151 Advance Forest		\$3,058.50
41161 Advance Special Assessment		\$11,992.63
48930 Tax Overpayment		\$6,259.83
48931 Advance Tax Overpayment		\$355.31
Total XXXNon-Budget Revenue		\$2,718,370.15
Savannah Tree Fund		
Tree Fund Deposits		\$0.00
Tree Fund Interest		\$28.96
Total Savannah Tree Fund		\$28.96

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Pier Project Fund		
	Pier Project Fund Interest	\$0.00
Total Park Fund		\$0.00
Historical Society		
	Historical Society Deposits	\$2,876.84
	Historical Society Interest	\$9.87
Total Historical Society		\$2,886.71
TOTAL MONEY AVAILABLE		\$8,348,157.35
2019 EXPENSES		
Conservation & Development		
	56900 Town Advisory/Outdoor Committee	\$0.00
	56900A Broadband Committee	\$1,916.64
	56901 Plan Commission Salary	\$2,680.00
	56901A Plan Commission Chair Salary	\$600.00
	56902 Engineer Expense-Development	\$222.50
	56903 Planning Commission Expense	\$97.44
	56904 Lawyer Expense Development	\$3,477.00
	56905 Enforce Ordinance	\$0.00
	56906 Return of Escrow	\$0.00
	56907 Variance/Rezoning Public Hearing	\$343.37
	56908 Plan Commission FICA	\$203.36
	56909 Plan Commission Medicare	\$47.56
	56910 Tree Fund	\$0.00
Total Conservation & Development		\$9,587.87
Debt Service		
	51953 Debt on Town Roads 2009	\$20,169.86
	51955 Debt on Roads 2015	\$30,700.00
	51956 Debt Solar Panels	\$1,526.80
	51957 Debt on Roads 2019	\$175,000.00
Total Debt Service		\$227,396.66
General Government		
	51100A Chairmain Salary	\$8,000.00
	51100B Supervisors Salary	\$20,000.00
	51101 Board FICA	\$1,736.00
	51102 Board Medicare	\$406.00
	51103 Publication	\$2,489.01
	51104 Board Travel	\$310.88
	51105 Board Expense -Other	\$240.00
	51106 Postage	\$1,898.39

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51107 Office Supplies	\$133.65
51108 Telephone Bill	\$1,801.88
51110 Dues Association	\$1,051.50
51300 Legal	\$6,781.50
51301 Miscellaneous Engineer Expenses	\$3,107.35
51400 Clerk Salary	\$24,610.00
51400A Clerk Retirement	\$1,611.96
51401 Clerk FICA	\$1,525.82
51402 Clerk Medicare	\$356.85
51403 Clerk Expense	\$354.56
51403A Deputy Clerk	\$0.00
51404 Office Equipment	\$2,477.38
51405 Web Page	\$661.22
51440 Election Salary	\$787.25
51441 Election Expense	\$2,341.80
51511 Audit	\$0.00
51512 Bank Charges\Checks	\$10.00
51520 Treasurer Salary	\$7,000.00
51521 Treasurer FICA	\$434.00
51522 Treasurer Medicare	\$101.50
51523 Treasurer Expense	\$819.00
51530 Assessor Salary	\$13,600.00
51533 Assessor Expenses	\$2,525.43
51534 Revaluation Expense	\$0.00
51599 Mowing Town Hall	\$1,120.00
51600 Town Hall Maintenance/Utilities	\$5,903.88
51601 Town Hall Equipment	\$217.32
51604 Town Hall Cleaning	\$304.70
51605 Solar Panels for Town Hall	\$0.00
51910 Tax Over Pay (Assessor Error)	\$0.00
51932 Town's Insurance	\$5,917.00
51980 Other General Government Expense	\$0.00
51981 Bike Path	\$0.00
Total General Government	\$120,635.83
Health Service	
54105 Humane Expenses	\$516.90
54910 Garden Bluff	\$925.00
Total Health Service	\$1,441.90
Miscellaneous	
55190 Lodi Fair Association	\$0.00
55193 West Point Historical Purchases	\$218.57
55194 West Point Historical Society-Budget	\$400.00
55195 Miscellaneous Expense	\$0.00
Total Miscellaneous	\$618.57

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Public Safety		
52200 Lodi Fire Department		\$23,588.34
52201 2% Fire Dues		\$12,692.88
52202 Fire Calls		\$4,675.00
52203 Sauk Fire Department		\$49,066.58
52204 Haz-Mat		\$944.00
52300 Lodi Ambulance		\$43,705.20
52301 Sauk Ambulance		\$8,251.05
52302 Crystal Lake		\$5,000.00
52401 UDC Inspection Expense		\$45,209.48
52900 Fire Numbers		\$638.38
Total Public Safety		\$193,770.91
Public Works		
53101 Engineer Roads		\$53,473.39
53102 Lawyer Road		\$0.00
53310 Bids for Roads		\$230.18
53311 Highway Maintenance/Repair		\$18,997.62
53312 Snow Plowing		\$212,528.01
53312C Snow Plowing DNR		\$0.00
53313 Brushing/Weed Removal		\$9,831.20
53314 Mowing		\$25,507.63
53315 Sweeping		\$0.00
53316 Highway Reconstruction		\$398,404.24
53317 Highway Signing		\$1,927.30
53420 Street Lighting		\$1,584.51
53630 Solid Waste Tip Fee		\$15,802.35
53631 Wages Trans. Site		\$7,673.25
53632 FICA Trans. Site		\$475.74
53633 Transfer Site Expenses		\$2,742.43
53635 Transfer Site Lights		\$299.57
53637 Recycling Expense		\$3,789.25
53638 Trans. Site Medicare		\$111.26
Total Public Works		\$753,377.93
Recreation		
57200 Park Maintenance		\$1,316.96
57201 Town Park Purchases		\$0.00
57202 Park Engineering		\$0.00
57202A Carryover / Rental		\$0.00
57202B Raffle Payout / Expenses		\$0.00
57203 Ryan Park Shelter		\$0.00
57205 Ferry Pier Project		\$562.86
Total Recreation		\$1,879.82

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XXXNon-Budget Taxes		
24309 PILT State of Wisconsin		\$1,443.61
24310 Tax Paid County		\$1,302,337.63
24311 PILT Columbia County		\$13,433.51
24314 Lottery Credit County		\$0.00
24315 Lottery Credit State		\$0.00
24330 Dog Licenses Paid to County		\$367.00
24331 Dog License-Treasurer		\$26.75
24332 Dog Refund		\$0.00
24350 Forest Crop Paid to County		\$1,454.72
24600 Tax Lodi School		\$1,085,949.95
24601 PILT Lodi School		\$29,060.92
24610 Mobile Home Lodi School		\$16,566.46
24611 Lottery Credit Mobile Home Lodi School		\$3,508.90
24620 Tax Sauk School		\$1,498,822.22
24621 PILT Paid Sauk School		\$421.01
24626 Lottery Credit Mobile Home Sauk School		\$7,198.33
24630 Mobile Home Sauk School		\$10,647.28
24700 Tax MATC		\$232,039.02
24701 PILT Paid MATC		\$2,412.06
24710 Crystal, Fish, and Mud Lake District		\$56,488.38
59930 Refund Escrow		\$12,516.15
Total XXXNon-Budget Taxes		\$4,274,693.90
Total Expenses		\$5,583,403.39
Bank Balance as of December 31, 2019		\$2,146,724.04
Plus Deposits Made after Statement		\$695,468.72
Sub Total		\$2,842,192.76
Less Outstanding Checks		\$83,601.64
Checking Ending Balance		\$2,758,591.12
Ferry Landing Pier Project Ending Balance		\$0.00
Savannah Tree Fund Ending Balance		\$1,667.81
Historical Society Balance		\$4,495.03
Total Ending Balance		\$2,764,753.96
		\$8,348,157.35
LONG TERM INDEBTEDNESS AS OF DECEMBER 31, 2019		
Debt on Roads 2015		\$53,523.89
Debt on Solar Panels 2018-2027		\$13,741.20
Van Nes Road Debt 2019-2020		\$19,000.00
Town Roads 2009 @3.25% Interest (10 year) Principal		\$0.00
TOTAL INDEBTEDNESS - PRINCIPAL		\$86,265.09