

**TOWN OF WEST POINT
2021 FINANCIAL STATEMENT**

Taffy Buchanan - Town Clerk and Sharon Richmond - Town Treasurer	
BALANCE ON HAND JANUARY 1, 2021	\$383,111.49
Taxes Collected in December 2020	\$2,775,486.69
Forest Crop/Managed Forest Collected in December 2020	\$2,834.10
Dog Licenses Collected in December 2020	\$180.00
Special Assessment Collected in December 2020	\$11,423.14
Tax Overpayment Collected in December 2020	\$1,817.70
Savannah Tree Fund	\$1,697.91
Historical Society	\$4,627.28
Park Fund	\$0.00
TOTAL CASH AND INVESTMENTS	\$3,181,178.31
2021 REVENUES	
Intergovernmental Revenue	
43410 State Shared Revenue July/November	\$19,525.53
43420 Fire Dues	\$13,042.47
43425 Personal Property Tax Aid	\$1,011.11
43427 Video Service Provider Aid	\$4,828.05
43531 Transportation Aides	\$107,248.68
43533A TRID Funds	\$0.00
43536A Election Security Subgrant	\$0.00
43610 Payments for Municipal Service	\$123.79
43620 DNR in lieu of Tax	\$51,247.80
43650 State Forest Cropland Aid	\$327.94
43690 Other State Payments	\$104,145.21
43710 County Hwy. Aid	\$14,888.62
Total Intergovernmental Revenue	\$316,389.20
License Total	
44100 Beverage & Cigarette License	\$225.00
44110 Liquor & Beer Licenses	\$3,110.00
44112 Operator License	\$1,155.00
44113 Franchise Fee	\$15,862.80
44120 Mobile Park License	\$404.00
44200 Dog Licenses	\$435.00
44201 Dog License-County	\$268.26
44300 Building Permits	\$34,607.00
44301 Driveway Permits	\$2,725.00
44400 Zoning/Variance/CSM Fees	\$1,510.00
44401 Administration Fee for Plats	\$3,292.51
46100 Publication Fees	\$90.00
Total Licenses	\$63,684.57

**TOWN OF WEST POINT
2021 FINANCIAL STATEMENT**

Miscellaneous Revenue Total		
44403 Fees for Quarry		\$0.00
45100 Ordinance Violation		\$0.00
46430 Holding Tank		\$0.00
46435 Recycling Fees		\$3,512.00
48110 Interest		\$2,611.88
48307 Sale of Scrap Metal		\$3,583.10
48900 Miscellaneous Revenue		\$5,897.76
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		\$501.24
48906 Bank of Prairie du Sac Loan		\$30,700.00
48907 Park Fund		\$750.00
48908 Rent of Town Hall		\$3,247.00
48909 Fire Numbers		\$150.00
48910 Open Space		\$0.00
Total Miscellaneous Revenue		\$50,952.98
Tax Receipt Total		
41111 Property Tax Real Estate/Personal Property (January)		\$2,096,522.31
41112 Delinquent Personal Property		\$35.92
41113 Lottery Credit-Real Estate		\$7,491.72
41114 Lottery Credit-Mobile Home		\$15,708.48
41115 Tax Settlement - August County		\$154,738.75
41116 Computer Tax		\$22.86
41140 Mobile Home Fee (Schools-\$24,698.88; Town - \$18,794.69)		\$43,493.57
41150 Forest Crop/Managed Forest (January)		\$1,730.26
41160 Special Assessment (January)		\$52,089.83
Total Tax Receipt		\$2,371,833.70
XXXNon-Budget Revenues		
40002 Advance Dog Licenses		\$100.00
41100 Advance Tax Collection		\$3,034,036.21
41151 Advance Forest		\$2,691.30
41161 Advance Special Assessment		\$52,651.07
48930 Tax Overpayment		\$2,161.87
48931 Advance Tax Overpayment		\$625.83
Total XXXNon-Budget Revenue		\$3,092,266.28
Savannah Tree Fund		
Tree Fund Deposits		\$0.00
Tree Fund Interest		\$10.19
Total Savannah Tree Fund		\$10.19

**TOWN OF WEST POINT
2021 FINANCIAL STATEMENT**

Historical Society		
	Historical Society Deposits	\$948.00
	Historical Society Interest	\$5.15
Total Historical Society		\$953.15
TOTAL MONEY AVAILABLE		\$9,077,268.38
2021 EXPENSES		
Conservation & Development		
	56900 Town Advisory/Outdoor Committee	\$0.00
	56900B Columbia County Economic Development Corporation	\$3,000.00
	56901 Plan Commission Salary	\$3,700.00
	56901A Plan Commission Chair Salary	\$620.00
	56902 Engineer Expense-Development	\$9,795.50
	56903 Planning Commission Expense	\$117.30
	56904 Lawyer Expense Development	\$1,185.00
	56905 Enforce Ordinance	\$0.00
	56906 Return of Escrow	\$0.00
	56907 Variance/Rezoning Public Hearing	\$165.97
	56908 Plan Commission FICA	\$267.84
	56909 Plan Commission Medicare	\$62.65
	56910 Tree Fund	\$0.00
Total Conservation & Development		\$18,914.26
Debt Service		
	51955 Debt on Roads 2015	\$25,157.65
	51956 Debt Solar Panels	\$1,526.80
	51957 Debt on Roads 2019	\$0.00
	51958 Debt Schoepp Road	\$19,000.00
Total Debt Service		\$45,684.45
General Government		
	51100A Chairmain Salary	\$9,333.32
	51100B Supervisors Salary	\$20,000.00
	51101 Board FICA	\$1,818.67
	51102 Board Medicare	\$425.33
	51103 Publication	\$1,986.83
	51104 Board Travel	\$184.00
	51105 Board Expense -Other	\$293.95
	51106 Postage	\$2,289.88

**TOWN OF WEST POINT
2021 FINANCIAL STATEMENT**

51107 Office Supplies	\$393.67
51108 Telephone Bill	\$2,099.64
51110 Dues Association	\$1,155.00
51300 Legal	\$1,485.00
51301 Miscellaneous Engineer Expenses	\$1,311.55
51400 Clerk Salary	\$26,209.96
51400A Clerk Retirement	\$1,769.16
51401 Clerk FICA	\$1,625.02
51402 Clerk Medicare	\$380.04
51403 Clerk Expense	\$496.28
51403A Deputy Clerk	\$0.00
51404 Office Equipment	\$2,076.04
51405 Web Page	\$614.40
51406 IT Support	\$3,360.00
51440 Election Salary	\$1,539.50
51441 Election Expense	\$2,905.99
51511 Audit	\$6,900.00
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	\$1,277.45
51530 Assessor Salary	\$14,300.00
51533 Assessor Expenses	\$462.55
51534 Revaluation Expense	\$0.00
51599 Mowing Town Hall	\$1,895.00
51600 Town Hall Maintenance/Utilities	\$2,976.46
51601 Town Hall Equipment	\$414.62
51602 Return Rental Fee	\$400.00
51604 Town Hall Cleaning	\$540.00
51910 Tax Over Pay (Assessor Error)	\$0.00
51932 Town's Insurance	\$5,808.00
51980 Other General Government Expense	\$0.00
Total General Government	\$126,272.81
Health Service	
54105 Humane Expenses	\$680.00
54910 Garden Bluff	\$925.00
Total Health Service	\$1,605.00
Miscellaneous	
55190 Lodi Fair Association	\$0.00
55193 West Point Historical Purchases	\$501.24
55194 West Point Historical Society-Budget	\$400.00
55195 Miscellaneous Expense	\$0.00
Total Miscellaneous	\$901.24

**TOWN OF WEST POINT
2021 FINANCIAL STATEMENT**

Public Safety		
52200 Lodi Fire Department		\$16,762.16
52201 2% Fire Dues		\$13,042.47
52202 Fire Calls		\$5,150.00
52203 Sauk Fire Department		\$50,254.41
52204 Haz-Mat		\$924.00
52300 Lodi Ambulance		\$17,585.63
52301 Sauk Ambulance		\$8,283.00
52302 Crystal Lake		\$0.00
52401 UDC Inspection Expense		\$50,573.49
52900 Fire Numbers		\$689.08
Total Public Safety		\$163,264.24
Public Works		
53101 Engineer Roads		\$27,396.67
53102 Lawyer Road		\$0.00
53310 Bids for Roads		\$202.05
53311 Highway Maintenance/Repair		\$60,211.45
53312 Snow Plowing		\$127,203.15
53312C Snow Plowing DNR		\$0.00
53313 Brushing/Weed Removal		\$2,990.53
53314 Mowing		\$27,427.88
53315 Sweeping		\$0.00
53316 Highway Reconstruction		\$186,913.11
53317 Highway Signing		\$801.45
53420 Street Lighting		\$1,581.49
53630 Solid Waste Tip Fee		\$16,042.00
53631 Wages Trans. Site		\$11,145.00
53632 FICA Trans. Site		\$690.99
53633 Transfer Site Expenses		\$3,693.64
53635 Transfer Site Lights		\$257.17
53637 Recycling Expense		\$3,696.00
53638 Trans. Site Medicare		\$161.61
Total Public Works		\$470,414.19
Recreation		
55110 Library - Lodi(57203)		\$500.00
57200 Park Maintenance		\$1,854.40
57201 Town Park Purchases		\$0.00
57202 Park Engineering		\$0.00
57205 Ferry Pier Project		\$847.54
Total Recreation		\$3,201.94

**TOWN OF WEST POINT
2021 FINANCIAL STATEMENT**

XXXNon-Budget Taxes		
24309 PILT State of Wisconsin		\$1,459.57
24310 Tax Paid County		\$1,350,173.01
24311 PILT Columbia County		\$13,437.83
24314 Lottery Credit County		\$218.35
24315 Lottery Credit State		\$0.00
24330 Dog Licenses Paid to County		\$385.25
24331 Dog License-Treasurer		\$27.75
24332 Dog Refund		\$0.00
24350 Forest Crop Paid to County		\$32.96
24600 Tax Lodi School		\$1,193,184.50
24601 PILT Lodi School		\$30,987.19
24610 Mobile Home Lodi School		\$14,631.77
24611 Lottery Credit Mobile Home Lodi School		\$2,574.45
24620 Tax Sauk School		\$1,703,912.23
24621 PILT Paid Sauk School		\$462.79
24626 Lottery Credit Mobile Home Sauk School		\$6,734.80
24630 Mobile Home Sauk School		\$10,067.11
24700 Tax MATC		\$243,038.63
24701 PILT Paid MATC		\$2,446.23
24710 Crystal, Fish, and Mud Lake District		\$53,918.87
59930 Refund Escrow		\$3,978.52
Total XXXNon-Budget Taxes		\$4,631,671.81
Total Expenses		\$5,461,929.94
Bank Balance as of December 31, 2021		\$3,117,218.20
Plus Deposits Made after Statement		\$523,861.21
Sub Total		\$3,641,079.41
Less Outstanding Checks		\$32,528.26
Checking Ending Balance		\$3,608,551.15
Savannah Tree Fund Ending Balance		\$1,708.10
Historical Society Balance		\$5,079.19
Total Ending Balance		\$3,615,338.44
		\$9,077,268.38
LONG TERM INDEBTEDNESS AS OF DECEMBER 31, 2021		
Debt on Roads 2015 (\$30,700/year@3%)		\$0.00
Debt on Solar Panels 2018-2027 (\$1,526.80/year@0%)		\$9,156.00
Van Ness Road Debt 2019-2020		\$0.00
2021 Road Projects(1 year @2.5%)		\$30,700.00
2020 Schoepp Road Debt - 5 year (\$19,000/year@2.6%)		\$55,308.04
TOTAL INDEBTEDNESS - PRINCIPAL		\$95,164.04