

TOWN OF BLACK BROOK, POLK COUNTY, WI

2023 ANNUAL FINANCIAL REPORT

ASSET ACCOUNT BALANCES AS OF JANUARY 1, 2023:

General Checking and Savings	602,872.62
Money Market ARPA Acct -03	109,652.88
Equipment Money Market Acct -13	62,075.68
To adjust Prior Ending Balances to Book Balances	-12,855.10
	761,746.08

REVENUES

TAXES:

Tax Collection (Jan & Feb)	1,020,493.62
Advance Tax Collections (Dec)	357,569.10
August Tax Roll Settlement from County	106,507.86
Delinquent Personal Property Taxes & Penalties	2,702.07
Managed Forest Land Taxes	200.60
Lottery Tax Credit	14,183.80
	1,501,657.05

INTERGOVERNMENTAL REVENUES:

State Transportation Aid	147,553.98
State Shared Revenue	44,424.03
State Fire Dues	6,759.32
State Personal Property Aid	1,041.00
Computer Aid from State	40.53
Payment in Lieu of Taxes-DNR	1,733.00
Fish & Wildlife Revenue-DNR	1,179.00
Election Reimbursement from State	1,200.00
County Reimb Signs & Posts	325.00
Municipal Court Revenue	210.00
	204,465.86

LICENSES AND PERMITS:

Liquor Licenses	11,950.00
Server Licenses	525.00
Driveway Permits	500.00
Dog Licenses	807.00
Dog Licenses Bal Fwd	9.47
	13,791.47

PUBLIC CHARGES FOR SERVICES:

Solid Waste Disposal	4,200.00
CSM Reviews	300.00
Reimbursed Fire Calls	1,640.00
Culvert Sales	3,217.49
Animal Control	100.00
	9,457.49

MISCELLANEOUS REVENUES:

Dividends Earned on Accounts	3,633.31
Insurance Claim - Windshield	516.07
Refund - Partial Clerk's Bond	149.00
United Fund Collection	359.00
Add back Uncashed/Voided Checks	940.59
	5,597.97

DEBT SERVICE:

Proceeds of Long Term Debt	903,526.53
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TOTAL 2023 REVENUES: 2,638,496.37

BEGINNING CASH BALANCES PLUS REVENUES: 3,400,242.45

EXPENDITURES

GENERAL GOVERNMENT:

Board Salaries, FICA & Expenses	25,142.05
Legal & Publication	2,951.36
Clerk Salary, FICA & Expenses	17,990.46
Elections - Wages & Expenses	4,132.71
Financial Administration	3,791.08
Treasurer Salary, FICA & Expenses	11,532.18
Assessor Contract	6,800.00
Board of Review	612.35
Town Hall Maint & Utilities	7,924.31
Equip, Bldg & WC Insurance	9,330.75
Town Hall & Other Insurance	3,110.25
Computer Hardware & Software	1,547.27
	94,864.77

PUBLIC SAFETY:

Law Enforcement - Clear Lake	1,960.00
Fire Dues Paid Out	0.00
Fire Protection - Amery	26,364.15
Fire Protection - Clear Lake	45,699.33
Fire Protection - Deer Park	9,675.00
Deer Park First Responders	300.00
Ambulance Service - Amery	12,054.00
Ambulance Service - Clear Lake	10,940.00
Inspections	575.00
	107,567.48

PUBLIC WORKS:

Roadmen Salaries, FICA, Retirement & Exp.	64,012.56
Highway & Street Construction	59,115.00
Solid Waste Disposal	7,684.80
Dumpster Attendant Salary & FICA	1,409.77
Recycling Attendant Salary & FICA	5,068.21
Culverts	7,403.54
Hwy Bldg Utilities	6,953.72
Hwy Bldg Repairs, Maint, Supplies	6,707.26
Hwy Bldg Equip, Fuels, Oils	35,537.48
Salt / Sand	16,262.64
Blacktopping	134,553.59
Crack Sealing	17,205.30
	361,913.87

HEALTH AND HUMAN SERVICES:

Animal Control Officer	332.06
Gopher Bounty Paid Out	2,235.00
	2,567.06

TAX SETTLEMENT & PD TO OTHERS:

Pd to Polk County	370,966.72
Amery Schools	511,436.91
Clear Lake Schools	313,641.62
Northwood Tech	28,496.34
Overpaid RE Tax Refunded	2,093.89
	1,226,635.48

OTHER PAYMENTS TO COUNTY & STATE:

Dog Licenses Pd to County	588.25
20% MFL Pd to County	40.12
	628.37

MISCELLANEOUS:

Highway & Street Outlay	903,526.53
United Funds Paid Out	355.00
Reimburse Overpaid Fire Call	330.00
NSF Tax Check Deducted	3,658.58
	907,870.11

TOTAL 2023 EXPENDITURES: 2,702,047.14

ASSET ACCOUNT BALANCES AS OF DECEMBER 31, 2023:

General Checking Acct	522,311.90
Road Supervisor Debit Card Acct	898.30
General Savings Acct	32.87
Equipment Savings Acct -13	63,240.96
Money Market ARPA Acct -03	111,711.28
	698,195.31

EXPENDITURES PLUS ENDING BOOK BALANCES 3,400,242.45

*** WCU Municipal Loan Balance as of 12/31/23 903,526.53

I, Janel Belle Isle, Clerk for the Town of Black Brook, do hereby certify that the foregoing report has been prepared by me from the original books, papers and records of said Town and that I have carefully examined said records. I do declare this report to be a complete and correct statement of the receipts, disbursements and debts of said Town for the year ending December 31, 2023.
