

2020 Municipal Financial Report

Section A – Indebtedness

for the calendar year ending December 31, 2020

Purpose of Loan	Line No. (Account)	Principal Outstanding January 1, 2020	Principal Incurred in 2020	Principal Retired or Paid in 2020	Principal Outstanding December 31, 2020
Long Term General Obligation Debt (more than one year):					
Police debt	900-50010				0
Fire protection debt	900-50015				0
Highway debt	900-50020				0
Storm sewer debt	900-50030				0
Water supply system debt	900-50040				0
Electric supply system debt	900-50050				0
Transit system debt	900-50060				0
Public school debt	900-50070				0
All other long term general obligation debt	900-50080				0
Total Long Term General Obligation Debt	900-50100	0	0	0	0
Short Term Debt (one year or less):					
Police debt	910-50210				0
Highway debt	910-50220				0
Storm sewer debt	910-50230				0
All other short term debt	910-50280				0
Short Term Debt (one year or less):					
Pollution control debt	920-50310				0
Water supply system debt	920-50320				0
Electric supply system debt	920-50330				0
Transit system debt	920-50340				0
All other revenue bond and note debt	920-50380				0
Other debt and long term obligations (accrued employee benefits)	930-50400				0

**Section B – Tax Roll Reconciliation
Cash Basis Accounting**

Part A - Taxes, Credits and Settlements Received:	Total Collections	Line No. (Account)	Amount (whole dollars)
Tax collections (<i>January 2020</i>)	854,522	002-40000	544,670
Advance collections from December 2019 (<i>from Line 151 -26100</i>)		004-40000	309,852
Lottery credit received in April		005-40000	6,639
Dog license collections during year		008-40000	935
August settlement from county plus other county settlements		010-40000	45,460
Delinquent/postponed personal property tax plus interest		018-40000	0
Total of Lines 002 through 018		020-40000	907,556
Part B - Tax Settlements Paid to Others:			
Tax collections and credits paid to county (<i>include state portion</i>)		022-50000	226,021
Dog licenses paid to county during year		025-50000	935
Tax collections and credits paid to schools		028-50000	526,576
Tax collections and credits paid to technical colleges		030-50000	19,967
Tax collections and credits paid to sanitary and lake districts		032-50000	0
Special assessments and special charges paid to others		035-50000	0
Total of Lines 022 through 035		040-50000	773,499
Part C - Taxes Retained by Town:			
Tax Increment (<i>transfer to Line 100-41120</i>)		044-41120	0
Occupational tax (<i>transfer to Line 100-41130</i>)		046-41130	0
Private forest crop/managed forest land tax (<i>transfer to Line 100-41150</i>)		048-41150	674
Interest and penalties from delinquent taxes (<i>include on Line 100-41800</i>)		052-41800	0
Special assessments (<i>include on Line 102-42000</i>)		054-42000	0
Dog licenses (<i>Line 008 minus Line 025</i>) (<i>include on Line 105-44200 if cash basis is selected</i>)		055-44200	0
Interest on special assessments and charges (<i>include on Line 113-48130</i>)		056-48130	0
Local special charges (<i>Enter this amount on the appropriate line(s) in Sec. G.</i>)		058-46000	0
Total of Lines 040 through 058 (Part B plus Part C)		059-40000	774,173
Part D - Local Share of Property Taxes:			
Subtract Line 059 from Line 020		060-40000	133,383
Add other state special charges, if any (<i>also enter in expenditures</i>)		064-40000	0
Add county special charges, if any (<i>also enter in expenditures</i>)		066-40000	0
Total of Lines 060 through 066		068-41110	133,383

**Section C – 2020 Revenues
Taxes
All Governmental Fund Types and Expendable Trust Funds**

Taxes	Line No. (Account)	Amount (whole dollars)
General property taxes <i>(from Line 068-41110 if cash basis is selected)</i>	100-41110	133,383
Tax increments <i>(from Line 044-41120 if cash basis is selected)</i>	100-41120	0
Occupational taxes <i>(from line 046-41130 if cash basis is selected)</i>	100-41130	0
Mobile home lottery credit and parking fees: Total received _____		
Payments to schools <i>(subtract)</i> _____		
Local share _____	100-41140	0
Private forest crop/managed forest land taxes <i>(from Line 048-41150 if cash basis is selected)</i>	100-41150	674
Motor vehicle taxes	100-41170	
Public accommodation taxes <i>(room tax)</i>	100-41210	
General sales tax collections: Total collections _____		
Payment to state <i>(subtract)</i> _____	100-41222	0
Premier resort area tax	100-41223	
Race track admissions tax <i>(sec. 562.08(2))</i>	100-41240	
In lieu of taxes from regulated municipally-owned utilities	100-41310	
In lieu of taxes from other tax exempt entities	100-41320	
Interest/penalties on taxes <i>(include Line 052-41800) (Ag use-value penalties)</i> _____		
Ag rezoning fees paid To DATCP <i>(subtract)</i> _____	100-41800	0
Other taxes	100-41900	401
PERSONAL PROPERTY TAX _____		301
OVERPAYMENT OF TAX _____		100
Total Taxes	101-41000	134,458
Total Special Assessments <i>(include Line 054-42000 if cash basis is selected)</i> <i>(Enter interest on Line 113-41830)</i>	102-42000	

**Section D – 2020 Revenues
Intergovernmental Revenues
All Governmental Fund Types and Expendable Trust Funds**

Federal Grants	Line No. (Account)	Amount (whole dollars)
Law enforcement	103-43211	0
Fire	103-43212	0
Ambulance / EMS	103-43213	0
Other public safety	103-43219	0
Highway	103-43221	0
Other transportation	103-43227	0
Solid waste disposal	103-43231	0
Other sanitation	103-43239	0
Housing/economic assistance	103-43271	0
Other federal payments received <i>(include Federal Fish and Wildlife payments):</i>		
Payments received _____		
Less distributions _____	103-43300	0
State Grants		
County and Municipal Aid (CMA) _____		28,024
Utility Aid _____		0
Expenditure Restraint Program (ERP) _____		0
Exempt Computer Aid _____		3
Personal Property Aid (PPA) _____		249
Video Service Provider (VSP) _____		0
Fallen Officer Aid (FPSIR) <i>(1st year paid will be 2021)</i> _____		0
Statewide Communications Interoperability Plan (SCIP) _____		0
Shared revenues	103-43410	28,276
Fire insurance tax <i>(2% fire dues)</i>	103-43420	3,438
Oil Pipeline _____		0
Terminal Tax _____		0
Mining Impact Tax _____		0
Other state shared taxes	103-43430	0
Law enforcement improvement	103-43521	0
Water patrol	103-43522	0
Other law enforcement	103-43523	0
Emergency government planning	103-43528	
Other public safety	103-43529	
Transportation		
General transportation aids	103-43531	145,644
Disaster damage aids	103-43532	0
Other highway aid <i>(include PECFA and FEMA)</i>	103-43533	0
Local road improvement program	103-43534	0
Other transportation	103-43537	0

Section E – 2020 Revenues
Intergovernmental Revenues (continued)
All Governmental Fund Types and Expendable Trust Funds

Other State Payments	Line No. (Account)	Amount (whole dollars)
Recycling	103-43545	2,145
Other sanitation (include landfill closure grants)	103-43549	
Housing/economic assistance	103-43581	
Municipal services payment (MSP) program	103-43610	
In lieu of taxes on state conservation lands (sec. 70.113 April PILT)	103-43620	265
In lieu of taxes on federal forest lands	103-43630	
Severance/yield/withdrawal taxes (total amount received)		
20% paid to county (subtract)	103-43640	0
Forest cropland/managed forest land/county forest (total amount received)		266
Paid to county (subtract)	103-43650	266
Payment in lieu of taxes on state conservation lands (sec. 70.114 January PILT)		
Total amount received		420
Paid to others governments (subtract)	103-43660	420
Other state payments	103-43690	0
Grants from county and other governments		
Highway and bridges	103-43710	
County timber sales	103-43781	
National forest income from county	103-43782	
Other local government grants	103-43790	0
Total Intergovernmental Revenues	104-43000	180,454

**Section F – 2020 Revenues
Licenses and Fines
All Governmental Fund Types and Expendable Trust Funds**

Licenses and Permits	Line No. (Account)	Amount (whole dollars)
Business and occupational licenses	105-44100	
Nonbusiness licenses <i>(include Line 055-44200)</i>	105-44200	0
Building permits and inspection fees	105-44300	
Zoning permits and fees	105-44400	
Other regulatory permits and fees	105-44900	4,290
DRIVEWAY PERMITS 40		
SNOWPLOWING PERMITS 4,250		
Total Licenses and Permits	106-44000	4,290
Fines, Forfeitures and Penalties		
Law and ordinance violations	107-45100	
Contract forfeitures	107-45210	
Judgments and damages		
Law enforcement equipment and property	107-45221	
Highway equipment and property	107-45222	
Other equipment and property	107-45223	
Total Fines, Forfeitures and Penalties	108-45000	0

**Section G – 2020 Revenues
Public Charges for Services
All Governmental Fund Types and Expendable Trust Funds**

General Government	Line No. (Account)	Amount (whole dollars)
General government <i>(include garnishment and filing fees)</i>	109-46100	
Public Safety		
Law enforcement fees	109-46210	
Fire protection fees	109-46220	
Ambulance/EMS fees	109-46230	
Other public safety	109-46290	
Transportation		
Highway and street maintenance and construction <i>(include grading, snow removal, ditching, blacktopping, culverts, and gravel sales)</i>	109-46310	
Street lighting <i>(highway)</i>	109-46321	
Sidewalks <i>(replacement with street reconstruction)</i>	109-46322	
Sidewalks <i>(new construction/replacement without street reconstruction)</i>	109-46323	
Storm sewer maintenance fees	109-46324	
Stormwater drainage fees	109-46328	
Parking lots, ramps and meters	109-46330	
Airport	109-46340	
Mass transit fares	109-46350	
Docks and harbors <i>(commercial)</i>	109-46370	
Other transportation	109-46399	
Sanitation and Utilities		
Sewage service	109-46410	
Refuse and garbage collection <i>(curbside pickup)</i>	109-46420	
Solid waste disposal <i>(include central collection point)</i>	109-46431	
Recycling	109-46435	0
Weed and nuisance control	109-46440	
Sanitation services <i>(other)</i>	109-46490	
Health		
Cemetery	109-46540	
Other health services <i>(include animal control)</i>	109-46590	
Human services	109-46600	

**Section G – 2020 Revenues
Public Charges for Services (continued)
All Governmental Fund Types and Expendable Trust Funds**

Culture, Recreation and Education	Line No. (Account)	Amount (whole dollars)
Library	109-46710	
Parks	109-46720	
Museum	109-46731	
Zoo	109-46732	
Fairs, exhibits and celebrations	109-46741	
Auditorium, convention or civic center (<i>theater</i>)	109-46742	
Community center	109-46743	
Other culture and recreation	109-46750	
Conservation and Development		
Forests	109-46810	
Other conservation	109-46820	
Public housing	109-46830	
Urban development	109-46840	
Economic development	109-46850	
Other public charges for services	109-46900	0
Total Public Charges for Services	110-46000	0

**Section H – 2020 Revenues
Intergovernmental Charges for Services
All Governmental Fund Types and Expendable Trust Funds**

Federal		
Public Safety		
Law enforcement services	111-47121	
Fire services	111-47122	
Public Works		
Transportation (<i>highways and streets</i>)	111-47131	
Sewage services	111-47141	
Public housing	111-47181	
Other services to federal government	111-47190	
State		
Law enforcement services	111-47221	
Fire services	111-47222	
Transportation (highways and streets)	111-47230	
Sewage service	111-47241	
Public housing	111-47281	
Other services to state government	111-47290	
Other Local Governments		
General government (<i>include school election reimbursement</i>)	111-47310	
Public Safety		
Law enforcement services	111-47321	
Fire services	111-47323	
Ambulance/EMS services	111-47324	
Emergency communications (<i>911</i>) (<i>law enforcement share</i>)	111-47325	
Emergency communications (<i>911</i>) (<i>exclude law enforcement share</i>)	111-47326	
Public Works		
Transportation (<i>highways and streets</i>)	111-47331	
Other transportation services	111-47339	
Sanitation		
Sewage service	111-47341	
Refuse and garbage collection	111-47342	
Solid waste disposal	111-47343	
Recycling	111-47345	
Other		
Public Housing	111-47381	
Other services to other local governments	111-47390	
Local departments	111-47400	
Total Intergovernmental Charges for Services	112-47000	0

**Section I – 2020 Revenues
Miscellaneous Revenues and Other Financing Sources
All Governmental Fund Types and Expendable Trust Funds**

Miscellaneous Revenues	Line No. (Account)	Amount (whole dollars)
Interest		
Interest income	113-48110	95
Interest on special assessments/charges <i>(include Line 056-48130)</i>	113-48130	
Rent	113-48200	
Property sales		
Sale of law enforcement equipment and property	113-48301	
Sale of fire and ambulance/EMS equipment and property	113-48302	
Sale of highway equipment and property	113-48303	
Sale of refuse and garbage collection equipment and property	113-48304	
Sale of solid waste disposal equipment and property	113-48305	
Sale of recycling equipment and property	113-48306	
Sale of recyclable materials	113-48307	
Sale of other equipment and property	113-48309	
Insurance recoveries		
Insurance recoveries for damage to law enforcement equipment and property	113-48420	
Insurance recoveries for damage to highway equipment and property	113-48430	
Insurance recoveries for damage to other equipment and property	113-48440	
Donations/contributions from private organizations or individuals	113-48500	
Other Miscellaneous Revenues	113-48900	573
VOID CHECKS	464	
REFUNDS AND DIVIDENDS	109	
Total Miscellaneous Revenues	114-48000	668
Other Financing Sources		
Proceeds from long-term debt	115-49100	
Sale of general fixed assets	115-49400	8,100
Total Other Financing Sources	116-49000	8,100
Total Revenues and Other Financing Sources	117-40000	327,970

**Section J – 2020 Expenditures
Government and Public Safety
All Governmental Fund Types and Expendable Trust Funds**

General Government	Line No. (Account)	Amount (whole dollars)
Legislative (<i>board</i>)	118-51100	9,032
Judicial	118-51200	
Legal	118-51300	
General administration (<i>include clerk and election</i>)	118-51400	17,290
Financial administration (<i>include treasurer and assessor</i>)	118-51500	12,635
General buildings and plant (<i>include halls</i>)	118-51600	3,501
Other general government		
Illegal taxes refunded/omitted taxes shared	118-51910	148
Judgments and losses	118-51920	
Law enforcement insurance	118-51931	
Highway, insurance	118-51932	4,821
Other insurance	118-51938	4,821
Other general government	118-51980	3,455
SOCIAL SECURITY AND MEDICARE TAX	3,455	
Total General Government	119-51000	55,703
Public Safety		
Law enforcement	120-52100	
Fire protection	120-52200	31,409
Ambulance/EMS	120-52300	19,653
Building inspection	120-52400	
Emergency communications (<i>911</i>) (<i>law enforcement share</i>)	120-52601	
Emergency communications (<i>911</i>) (<i>exclude law enforcement share</i>)	120-52609	
Correction and detention (<i>jail</i>)	120-52700	
Other public safety	120-52900	
Total Public Safety	121-52000	51,062

Section K – 2020 Expenditures
Public Works
All Governmental Fund Types and Expendable Trust Funds

Transportation	Line No. (Account)	Amount (whole dollars)
Administration for highways and streets	122-53100	1,742
Highway and Street Maintenance and Construction		
Local (highway and street maintenance)	122-53311	53,243
Local (highway and street construction)	122-53315	81,363
State (highway maintenance and construction)	122-53320	
Other local governments (highway, street maintenance, construction)	122-53330	
Road Related Facilities		
Limited purpose roads	122-53410	
Street lighting (highway)	122-53420	
Sidewalks maintenance and replacement with street reconstruction	122-53431	
New sidewalk construction and replacement without street reconstruction	122-53432	
Storm sewer maintenance	122-53441	
Storm sewer construction	122-53442	
Stormwater drainage	122-53448	
Parking facilities	122-53450	
Other Transportation		
Airport	122-53510	
Mass transit	122-53520	
Docks and harbors (commercial)	122-53540	
Other transportation facilities	122-53580	0
Sanitation		
Sewage service	122-53610	
Refuse and garbage collection (curbside pickup)	122-53620	
Solid waste disposal (include central collection point transfer)	122-53631	
Recycling expenditures	122-53635	2,145
Weed and nuisance control	122-53640	
Other sanitation	122-53680	0
Total Public Works	123-53000	138,493

**Section L – 2020 Expenditures
Health, Culture and Conservation
All Governmental Fund Types and Expendable Trust Funds**

Health and Human Services	Line No. (Account)	Amount (whole dollars)
Public health services <i>(include animal control)</i>	124-54100	1,300
General relief	124-54420	
Aging <i>(include senior citizen programs)</i>	124-54600	
Cemetery	124-54910	
Other health and human services	124-54980	
Total Health and Human Services	125-54000	1,300
Culture, Recreation and Education		
Library	126-55110	1,000
Museum	126-55120	
Other culture	126-55190	
Parks	126-55200	
Recreation programs and events	126-55300	
Recreation facilities	126-55400	
Zoo	126-55410	
Total Culture, Recreation and Education	127-55000	1,000
Conservation and Development		
Public housing	128-56500	
Economic development <i>(include tourism)</i>	128-56700	
Other conservation and development <i>(zoning, land use)</i>	128-56900	
Total Conservation and Development	129-56000	0

Section M – 2020 Expenditures
Capital Outlay
All Governmental Fund Types and Expendable Trust Funds

Health and Human Services	Line No. (Account)	Amount (whole dollars)
General public buildings outlay (<i>allocate highway and public safety</i>)	130-57140	
Other general government outlay	130-57190	
Culture, Recreation and Education		
Law enforcement outlay	130-57210	
Fire protection outlay	130-57220	
Ambulance/EMS outlay	130-57230	
Emergency communications (911) outlay (<i>law enforcement share</i>)	130-57261	
Emergency communications (911) outlay (<i>exclude law enforcement share</i>)	130-57269	
Other public safety outlay	130-57290	
Transportation		
Highway and Street		
Highway equipment outlay	130-57324	20,000
Highway building outlay	130-57327	
Local (<i>highway and street outlay</i>)	130-57331	
State (<i>highway and street outlay</i>)	130-57332	
Other local government (<i>highway and street outlay</i>)	130-57333	
Road Related Facilities		
Limited purpose roads	130-57341	
Street lighting outlay (<i>highway</i>)	130-57342	
Sidewalks replacement with street reconstruction	130-57343	
New sidewalk outlay and replacement without street reconstruction	130-57344	
Storm sewer construction outlay	130-57345	
Parking facilities outlay	130-57346	
Stormwater drainage outlay	130-57348	
Other Transportation		
Airport outlay	130-57351	
Mass transit outlay	130-57352	
Dock and harbor outlay (<i>commercial</i>)	130-57354	
Other transportation outlay	130-57391	
Sanitation		
Sewage service outlay	130-57410	
Refuse and garbage collection outlay	130-57420	
Solid waste disposal outlay (<i>include landfill closure cost</i>)	130-57431	
Recycling outlay	130-57435	
Other sanitation outlay (<i>include water mains and laterals</i>)	130-57490	

**Section M – 2020 Expenditures
Capital Outlay (continued)
All Governmental Fund Types and Expendable Trust Funds**

Health and Human Services	Line No. (Account)	Amount (whole dollars)
Health Outlay	130-57510	
Culture, Recreation and Education		
Library outlay	130-57610	
Parks outlay	130-57620	
Other culture and recreation outlay	130-57630	
Conservation and Development		
Public housing outlay	130-57710	
Urban development outlay	130-57721	
Economic development outlay	130-57725	
Other conservation and development outlay	130-57730	
Total Capital Outlay	131-57000	20,000

**Section N – 2020 Expenditures
Debt Service and Other Financing uses
All Governmental Fund Types and Expendable Trust Funds**

Debt Service	Line No. (Account)	Amount (whole dollars)
Debt service - principal	132-58100	
Debt service - Interest and Fiscal Charges		
Law enforcement	132-58211	
Fire protection	132-58212	
Ambulance/EMS	132-58213	
Highway and street	132-58221	
Storm sewer	132-58222	
Refuse and garbage collection	132-58227	
Solid waste disposal <i>(include recycling)</i>	132-58230	
Other interest and fiscal charges	132-58290	
Total Debt Service	133-58000	0
Other Financing Uses		
Transfer to other funds <i>(proprietary fund types)</i>	134-59200	
Payment to refunding bond escrow agent	134-59500	
Funds applied to reduce levies of other taxing jurisdictions <i>(from Line 068-41110)</i>	134-59800	0
Other financing uses <i>(list items and amounts)</i>	134-59900	0
Total Other Financing Uses	135-59000	0
Total Expenditures and Other Financing Uses	136-50000	267,558

**Section O – Cash Basis
Financial Report Reconciliation
All Governmental Fund Types and Expendable Trust Funds**

Revenues	Line No. (Account)	Amount (whole dollars)
Cash and securities (<i>investments</i>) at beginning of year	140-11000	4,311
Temporary (<i>one year or less</i>) loans incurred during year	140-21200	0
Revenues and other financing sources: Governmental fund types (<i>from Line 117-40000</i>)	140-40000	327,970
Other revenue/rounding adjustments	140-49000	0
Advance tax collections held at end of year (<i>include if on Line 150-11000 below</i>)	141-26100	
Payroll deductions payable at end of year (<i>if on Line 150-50000</i>)	142-21500	
Grand Total (must equal Line 153-90000 below)	143-90000	332,281
Expenditures		
Cash and securities (<i>investments</i>) at the end of year	150-11000	64,708
Temporary (<i>one year or less</i>) loans paid during year	150-21200	
Expenditures and other financing uses: Governmental fund types	150-50000	267,558
Other expenditures/rounding adjustments	150-59000	15
ROUNDIN FROM REVENUE COLLECTION AMOUNTS	15	
Advance tax collections held at beginning of year (<i>include if on Line 140-11000</i>)	151-26100	
Payroll deductions payable at beginning of year (<i>include if shown as prior year expenditures</i>)	152-21500	
Grand Total (must equal Line 143-90000 above)	153-90000	332,281

Clerk information		
Name LESA DAHLSTROM		Title CLERK
Email twnofbashaw@gmail.com		Mailing address W8885 CNTY HWY B
City SHELL LAKE	State WI	Zip 54871
Business phone 715-468-7525	Home phone 715-468-7525	Cell phone
CPA Information		
Did a certified public accountant (CPA) assist with compiling this form? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Name		CPA Firm
Email		Phone

Preparer Information

Name Lesa Dahlstrom	Title CLERK
Email twnofbashaw@gmail.com	Phone 715-520-0385

Signature Statement

Under penalties of law, I declare this form and all applicable attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?
 YES **NO**

Comments

ALL WARNINGS ARE ADDRESSED BECAUSE OF THE ACTUAL AMOUNTS RECEIPTED BY OUR TOWN TREASURER. AMOUNTS ARE RECONCILED

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code 65004	Submission date 05-14-2021 10:11 AM
Confirmation MFRT2020176201620493161067	Submission type ORIGINAL

Attachments

- **2020 DISBURSEMENTS REPORT.xls**
- **FINANCIAL STATEMENT revenues - 2020.pdf**