

2023 Municipal Financial Report

Section A – Indebtedness

for the calendar year ending December 31, 2023

Purpose of Loan	Line No. (Account)	Principal Outstanding January 1, 2023	Principal Incurred in 2023	Principal Retired or Paid in 2023	Principal Outstanding December 31, 2023
Long Term General Obligation Debt (more than one year):					
Police debt	900-50010	0			0
Fire protection debt	900-50015	0			0
Highway debt	900-50020	0	100,000	15,866	84,134
Storm sewer debt	900-50030	0			0
Water supply system debt	900-50040	0			0
Electric supply system debt	900-50050	0			0
Transit system debt	900-50060	0			0
Public school debt	900-50070	0			0
All other long term general obligation debt	900-50080	0			0
Total Long Term General Obligation Debt	900-50100	0	100,000	15,866	84,134
Short Term Debt (one year or less):					
Police debt	910-50210	0			0
Highway debt	910-50220	0			0
Storm sewer debt	910-50230	0			0
All other short term debt	910-50280	0			0
Revenue Bonds and Notes					
Pollution control debt	920-50310	0			0
Water supply system debt	920-50320	0			0
Electric supply system debt	920-50330	0			0
Transit system debt	920-50340	0			0
All other revenue bond and note debt	920-50380	0			0
Other debt and long term obligations (accrued employee benefits)	930-50400	0			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 2023</i>)	1,056,207	002-40000	1,056,207
Advance collections from December 2022 (<i>from Line 151 -26100</i>)		004-40000	0
Lottery credit received in April		005-40000	7,544
Dog license collections during year		008-40000	1,245
August settlement from county plus other county settlements		010-40000	44,949
Delinquent/postponed personal property tax plus interest		018-40000	0
Total of Lines 002 through 018		020-40000	1,109,945
Part B - Tax Settlements Paid to Others:			
Tax collections and credits paid to county (<i>include state portion</i>)		022-50000	254,087
Dog licenses paid to county during year		025-50000	1,005
Tax collections and credits paid to schools		028-50000	695,006
Tax collections and credits paid to technical colleges		030-50000	20,557
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	970,655
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	7,726
Interest and penalties from delinquent taxes (<i>include on Line 100-41800</i>)		052-41800	
Special assessments (<i>include on Line 102-42000</i>)		054-42000	
Dog licenses (<i>Line 008 minus Line 025</i>) (<i>include on Line 105-44200 if cash basis is selected</i>)		055-44200	240
Interest on special assessments and charges (<i>include on Line 113-48130</i>)		056-48130	
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	978,621
Part D - Local Share of Property Taxes:			
Subtract Line 059 from Line 020		060-40000	131,324
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	131,324

**Section C – 2023 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	131,324
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	7,726
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	0
Total Taxes	101-41000	139,050
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 – 2023 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	0	
Less distributions	0	
	103-43300	0
State Grants		
County and Municipal Aid (CMA)	28,023	
Utility Aid	0	
Expenditure Restraint Program (ERP)	0	
Exempt Computer Aid (ECA)	2	
Personal Property Aid (PPA)	248	
Video Service Provider (VSP)	0	
Fallen Officer Aid (FPSIR)	0	
Statewide Communications Interoperability Plan (SCIP)	0	
Shared revenues	103-43410	28,273
Fire insurance tax (2% fire dues)	103-43420	4,858
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	0
Other public safety	103-43529	0

**Section D – 2023 Revenues
Intergovernmental Revenues (continued)
All Governmental Fund Types and Expendable Trust Funds**

Transportation	Line No. (Account)	Amount (whole dollars)
General transportation aids	103-43531	151,519
Disaster damage aids	103-43532	14,694
Other highway aid <i>(include PECFA)</i>	103-43533	0
Local road improvement program	103-43534	13,363
Road-related FEMA aids	103-43535	0
Connecting highway aids (CHA)	103-43536	0
Other transportation	103-43537	0

**Section E – 2023 Revenues
Intergovernmental Revenues (continued)
All Governmental Fund Types and Expendable Trust Funds**

Other State Payments	Line No. (Account)	Amount (whole dollars)
Recycling	103-43545	0
Other sanitation <i>(include landfill closure grants)</i>	103-43549	0
Housing/economic assistance	103-43581	0
Municipal services payment <i>(MSP) program</i>	103-43610	0
In lieu of taxes on state conservation lands <i>(sec. 70.113 April PILT)</i>	103-43620	2,668
In lieu of taxes on federal forest lands	103-43630	0
Severance/yield/withdrawal taxes <i>(total amount received)</i> <u>0</u>		
20% paid to county <i>(subtract)</i>	103-43640	0
Forest cropland/managed forest land/county forest <i>(total amount received)</i> <u>310</u>		
Paid to county <i>(subtract)</i>	103-43650	310
Payment in lieu of taxes on state conservation lands <i>(sec. 70.114 January PILT)</i>		
Total amount received <u>0</u>		
Paid to others governments <i>(subtract)</i>	103-43660	0
Other state payments	103-43690	1,000
HAVA ELECTION GRANT 1,000		
Grants from county and other governments		
Highway and bridges	103-43710	0
County timber sales	103-43781	0
National forest income from county	103-43782	0
Other local government grants	103-43790	1,632
Total Intergovernmental Revenues	104-43000	218,317

**Section F – 2023 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	0
Nonbusiness licenses <i>(include Line 055-44200)</i>	105-44200	240
Building permits and inspection fees	105-44300	0
Zoning permits and fees	105-44400	0
Other regulatory permits and fees	105-44900	5,227
<u>DRIVEWAY PERMITS</u> 20		
<u>SNOWPLOWING FEES</u> 5,207		
Total Licenses and Permits	106-44000	5,467
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	33
Total Fines, Forfeitures and Penalties	108-45000	33

**Section G – 2023 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	0
Public Safety		
Law enforcement fees	109-46210	0
Fire protection fees	109-46220	0
Ambulance/EMS fees	109-46230	0
Other public safety	109-46290	0
Transportation		
Highway and street maintenance and construction <i>(include grading, snow removal, ditching, blacktopping, culverts, and gravel sales)</i>	109-46310	0
Street lighting <i>(highway)</i>	109-46321	0
Sidewalks <i>(replacement with street reconstruction)</i>	109-46322	0
Sidewalks <i>(new construction/replacement without street reconstruction)</i>	109-46323	0
Storm sewer maintenance fees	109-46324	0
Stormwater drainage fees	109-46328	0
Parking lots, ramps and meters	109-46330	0
Airport	109-46340	0
Mass transit fares	109-46350	0
Docks and harbors <i>(commercial)</i>	109-46370	0
Other transportation	109-46399	0
Sanitation and Utilities		
Sewage service	109-46410	0
Refuse and garbage collection <i>(curbside pickup)</i>	109-46420	0
Solid waste disposal <i>(include central collection point)</i>	109-46431	0
Recycling	109-46435	0
Weed and nuisance control	109-46440	0
Sanitation services <i>(other)</i>	109-46490	0
Health		
Cemetery	109-46540	0
Other health services <i>(include animal control)</i>	109-46590	0
Human services	109-46600	0

**Section G – 2023 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	0
Parks	109-46720	0
Museum	109-46731	0
Zoo	109-46732	0
Fairs, exhibits and celebrations	109-46741	0
Auditorium, convention or civic center (<i>theater</i>)	109-46742	0
Community center	109-46743	0
Other culture and recreation	109-46750	0
Conservation and Development		
Forests	109-46810	0
Other conservation	109-46820	0
Public housing	109-46830	0
Urban development	109-46840	0
Economic development	109-46850	0
Other public charges for services	109-46900	0
Total Public Charges for Services	110-46000	0

**Section H – 2023 Revenues
Intergovernmental Charges for Services
All Governmental Fund Types and Expendable Trust Funds**

Federal	Line No. (Account)	Amount (whole dollars)
Public Safety		
Law enforcement services	111-47121	0
Fire services	111-47122	0
Public Works		
Transportation (<i>highways and streets</i>)	111-47131	0
Sewage services	111-47141	0
Public housing	111-47181	0
Other services to federal government	111-47190	0
State		
Law enforcement services	111-47221	0
Fire services	111-47222	0
Transportation (highways and streets)	111-47230	0
Sewage service	111-47241	0
Public housing	111-47281	0
Other services to state government	111-47290	0
Other Local Governments		
General government (<i>include school election reimbursement</i>)	111-47310	0
Public Safety		
Law enforcement services	111-47321	0
Fire services	111-47323	0
Ambulance/EMS services	111-47324	0
Emergency communications (911) (<i>law enforcement share</i>)	111-47325	0
Emergency communications (911) (<i>exclude law enforcement share</i>)	111-47326	0
Public Works		
Transportation (<i>highways and streets</i>)	111-47331	0
Other transportation services	111-47339	0
Sanitation		
Sewage service	111-47341	0
Refuse and garbage collection	111-47342	0
Solid waste disposal	111-47343	0
Recycling	111-47345	0
Other		
Public Housing	111-47381	0
Other services to other local governments	111-47390	0
Local departments	111-47400	0
Total Intergovernmental Charges for Services	112-47000	0

Section I – 2023 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	5,407
Interest on special assessments/charges <i>(include Line 056-48130)</i>	113-48130	0
Rent	113-48200	0
Property sales		
Sale of law enforcement equipment and property	113-48301	0
Sale of fire and ambulance/EMS equipment and property	113-48302	0
Sale of highway equipment and property	113-48303	35,000
Sale of refuse and garbage collection equipment and property	113-48304	0
Sale of solid waste disposal equipment and property	113-48305	0
Sale of recycling equipment and property	113-48306	0
Sale of recyclable materials	113-48307	16
Sale of other equipment and property	113-48309	0
Insurance recoveries		
Insurance recoveries for damage to law enforcement equipment and property	113-48420	0
Insurance recoveries for damage to highway equipment and property	113-48430	0
Insurance recoveries for damage to other equipment and property	113-48440	0
Donations/contributions from private organizations or individuals	113-48500	3,430
Other Miscellaneous Revenues	113-48900	50,360
<u> ARPA FUNDS</u>		<u>48,345</u>
 2022 DEPARTMENT OF MILITARY AFFAIRS - - STATE DISA		2,015
Total Miscellaneous Revenues	114-48000	94,213
Other Financing Sources		
Proceeds from long-term debt	115-49100	100,000
Sale of general fixed assets	115-49400	0
Total Other Financing Sources	116-49000	100,000
Total Revenues and Other Financing Sources	117-40000	557,080

**Section J – 2023 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	12,054
Judicial	118-51200	0
Legal	118-51300	0
General administration (<i>include clerk and election</i>)	118-51400	23,432
Financial administration (<i>include treasurer and assessor</i>)	118-51500	14,469
General buildings and plant (<i>include halls</i>)	118-51600	11,938
Other general government		
Illegal taxes refunded/omitted taxes shared	118-51910	2,013
Judgments and losses	118-51920	0
Law enforcement insurance	118-51931	0
Highway, insurance	118-51932	0
Other insurance	118-51938	12,485
Other general government	118-51980	8,367
SOCIAL SECURITY AND MEDICARE TAXES	8,367	
Total General Government	119-51000	84,758
Public Safety		
Law enforcement	120-52100	0
Fire protection	120-52200	36,454
Ambulance/EMS	120-52300	27,722
Building inspection	120-52400	0
Emergency communications (<i>911</i>) (<i>law enforcement share</i>)	120-52601	0
Emergency communications (<i>911</i>) (<i>exclude law enforcement share</i>)	120-52609	0
Correction and detention (<i>jail</i>)	120-52700	0
Other public safety	120-52900	0
Total Public Safety	121-52000	64,176

**Section K – 2023 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	625
Highway and Street Maintenance and Construction		
Local <i>(highway and street maintenance)</i>	122-53311	424,707
Local <i>(highway and street construction)</i>	122-53315	55,847
State <i>(highway maintenance and construction)</i>	122-53320	0
Other local governments <i>(highway, street maintenance, construction)</i>	122-53330	0
Road Related Facilities		
Limited purpose roads	122-53410	0
Street lighting <i>(highway)</i>	122-53420	0
Sidewalks maintenance and replacement with street reconstruction	122-53431	0
New sidewalk construction and replacement without street reconstruction	122-53432	0
Storm sewer maintenance	122-53441	0
Storm sewer construction	122-53442	0
Stormwater drainage	122-53448	0
Parking facilities	122-53450	0
Other Transportation		
Airport	122-53510	0
Mass transit	122-53520	0
Docks and harbors <i>(commercial)</i>	122-53540	0
Other transportation facilities	122-53580	0
Sanitation		
Sewage service	122-53610	0
Refuse and garbage collection <i>(curbside pickup)</i>	122-53620	0
Solid waste disposal <i>(include central collection point transfer)</i>	122-53631	0
Recycling expenditures	122-53635	1,944
Weed and nuisance control	122-53640	0
Other sanitation	122-53680	0
Total Public Works	123-53000	483,123

**Section L – 2023 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	500
General relief	124-54420	0
Aging <i>(include senior citizen programs)</i>	124-54600	0
Cemetery	124-54910	0
Other health and human services	124-54980	0
Total Health and Human Services	125-54000	500
Culture, Recreation and Education		
Library	126-55110	1,000
Museum	126-55120	0
Other culture	126-55190	0
Parks	126-55200	0
Recreation programs and events	126-55300	0
Recreation facilities	126-55400	0
Zoo	126-55410	0
Total Culture, Recreation and Education	127-55000	1,000
Conservation and Development		
Public housing	128-56500	0
Economic development <i>(include tourism)</i>	128-56700	0
Other conservation and development <i>(zoning, land use)</i>	128-56900	0
Total Conservation and Development	129-56000	0

**Section M – 2023 Expenditures
Capital Outlay
All Governmental Fund Types and Expendable Trust Funds**

General Government	Line No. (Account)	Amount (whole dollars)
General public buildings outlay (<i>allocate highway and public safety</i>)	130-57140	0
Other general government outlay	130-57190	0
Public Safety		
Law enforcement outlay	130-57210	0
Fire protection outlay	130-57220	0
Ambulance/EMS outlay	130-57230	0
Emergency communications (911) outlay (<i>law enforcement share</i>)	130-57261	0
Emergency communications (911) outlay (<i>exclude law enforcement share</i>)	130-57269	0
Other public safety outlay	130-57290	0
Transportation		
Highway and Street		
Highway equipment outlay	130-57324	0
Highway building outlay	130-57327	0
Local (<i>highway and street outlay</i>)	130-57331	0
State (<i>highway and street outlay</i>)	130-57332	0
Other local government (<i>highway and street outlay</i>)	130-57333	0
Road Related Facilities		
Limited purpose roads	130-57341	0
Street lighting outlay (<i>highway</i>)	130-57342	0
Sidewalks replacement with street reconstruction	130-57343	0
New sidewalk outlay and replacement without street reconstruction	130-57344	0
Storm sewer construction outlay	130-57345	0
Parking facilities outlay	130-57346	0
Stormwater drainage outlay	130-57348	0
Other Transportation		
Airport outlay	130-57351	0
Mass transit outlay	130-57352	0
Dock and harbor outlay (<i>commercial</i>)	130-57354	0
Other transportation outlay	130-57391	0
Sanitation		
Sewage service outlay	130-57410	0
Refuse and garbage collection outlay	130-57420	0
Solid waste disposal outlay (<i>include landfill closure cost</i>)	130-57431	0
Recycling outlay	130-57435	0
Other sanitation outlay (<i>include water mains and laterals</i>)	130-57490	0

**Section M – 2023 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	0
Culture, Recreation and Education		
Library outlay	130-57610	0
Parks outlay	130-57620	0
Other culture and recreation outlay	130-57630	0
Conservation and Development		
Public housing outlay	130-57710	0
Urban development outlay	130-57721	0
Economic development outlay	130-57725	0
Other conservation and development outlay	130-57730	0
Total Capital Outlay	131-57000	0

**Section N – 2023 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	15,866
Debt service - Interest and Fiscal Charges		
Law enforcement	132-58211	0
Fire protection	132-58212	0
Ambulance/EMS	132-58213	0
Highway and street	132-58221	0
Storm sewer	132-58222	0
Refuse and garbage collection	132-58227	0
Solid waste disposal <i>(include recycling)</i>	132-58230	0
Other interest and fiscal charges	132-58290	0
Total Debt Service	133-58000	15,866
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	649,423

**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	194,389
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	557,080
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	0
Payroll deductions payable at end of year (<i>if on Line 150-50000</i>)	142-21500	0
Grand Total (must equal Line 153-90000 below)	143-90000	751,469
Expenditures		
Cash and securities (<i>investments</i>) at the end of year	150-11000	63,997
Temporary (<i>one year or less</i>) loans paid during year	150-21200	0
Expenditures and other financing uses: Governmental fund types	150-50000	649,423
Other expenditures/rounding adjustments	150-59000	38,049
2022 AUG STLM ADJUSTMENT-CK REISSUED		38,049
Advance tax collections held at beginning of year (<i>include if on Line 140-11000</i>)	151-26100	0
Payroll deductions payable at beginning of year (<i>include if shown as prior year expenditures</i>)	152-21500	0
Grand Total (must equal Line 143-90000 above)	153-90000	751,469

Clerk information		
Name LESA DAHLSTROM		Title CLERK/TREASURER
Email bashawclerk@gmail.com		Mailing address W8885 CNTY HWY B
City SHELL LAKE	State WI	Zip 54871
Business phone 715-468-7525	Home phone	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/TREASURER
Email bashawclerk@gmail.com	Phone (715) 468-7525

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

ADJUSTED FOR LOTTERY CREDIT AMOUNT AND FOR THE AUGUST SETTLEMENT FOR 2022 THAT WAS MISSING AND RE-ISSUED IN 2023

Submission Information

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

Comuni code 65004	Submission date 05-12-2024 08:57 PM
Confirmation MFRT20231762O1715385055048	Submission type ORIGINAL