

**CITY OF MARSHFIELD, WISCONSIN**

Changes in Net Position  
Last Five Fiscal Years

	2015	2016	2017	2018	2019
<b>EXPENSES</b>					
Governmental Activities:					
General government	\$ 3,266,642	\$ 3,881,698	\$ 3,717,795	\$ 3,892,876	\$ 6,286,991
Public safety	8,254,710	9,269,949	9,261,589	9,543,319	10,402,538
Public works	8,351,800	8,410,143	8,347,264	8,125,965	10,872,449
Health and human services	340,197	266,869	252,489	263,563	207,242
Culture and recreation	3,841,342	4,500,039	5,198,879	4,700,905	4,423,801
Conservation and development	1,447,241	1,946,431	1,475,816	5,466,684	1,819,256
Interest on debt	1,026,058	1,168,532	1,571,873	1,209,256	1,383,503
Total governmental activities expenses	26,527,990	29,443,661	29,825,705	33,202,568	35,395,780
Business-type Activities:					
Electric utility	29,765,620	28,441,806	29,195,561	29,431,343	27,889,503
Water utility	3,295,933	4,031,416	4,134,072	4,260,655	4,118,580
Communications	74,834	182,657	83,542	89,392	109,384
Wastewater	3,673,007	3,761,988	3,684,722	4,056,275	4,146,080
EMS	1,386,941	1,298,329	1,441,725	1,462,469	1,783,243
Total business-type activities expenses	38,196,335	37,716,196	38,539,622	39,300,134	38,046,790
Total primary government expenses	\$ 64,724,325	\$ 67,159,857	\$ 68,365,327	\$ 72,502,702	\$ 73,442,570
<b>PROGRAM REVENUES</b>					
Governmental Activities:					
Charges for services					
General government	\$ 1,028,929	\$ 978,728	\$ 988,957	\$ 878,252	\$ 698,926
Public safety	210,527	179,445	245,916	236,965	239,048
Public works	253,984	302,640	281,972	302,070	235,096
Health and human services	178,359	165,301	142,734	145,472	153,153
Culture, recreation and education	315,204	312,152	293,467	333,409	257,067
Conservation and development	68,001	69,080	66,000	66,495	64,709
Operating grants and contributions	2,802,378	2,766,047	2,729,272	3,108,315	3,088,505
Capital grants and contributions	2,641,925	4,195,045	3,180,008	1,432,320	504,823
Total governmental activities revenues	7,499,307	8,968,438	7,928,326	6,503,298	5,241,327
Business-type Activities:					
Charges for services					
Electric utility	32,012,321	29,896,234	31,432,024	33,119,855	30,817,147
Water utility	4,507,702	5,130,730	5,415,972	5,763,617	5,772,396
Communications	239,655	244,607	215,730	233,815	242,079
Wastewater	6,735,174	6,818,402	6,546,507	6,693,226	6,835,821
EMS	1,176,846	1,230,314	1,463,515	2,176,332	1,759,598
Operating Grants and contributions	62,739	63,900	64,451	69,176	71,404
Capital grants and contributions	443,704	685,110	681,277	516,754	370,969
Total business-type activities revenues	45,178,141	44,069,297	45,819,476	48,572,775	45,869,414
Total primary government revenues	\$ 52,677,448	\$ 53,037,735	\$ 53,747,802	\$ 55,076,073	\$ 51,110,741
<b>NET REVENUE (EXPENSE)</b>					
Governmental Activities	\$ (19,028,683)	\$ (20,475,223)	\$ (21,897,379)	\$ (26,699,270)	\$ (30,154,453)
Business-type Activities	6,981,806	6,353,101	7,279,854	9,272,641	7,822,624
Total primary government net (expense)	\$ (12,046,877)	\$ (14,122,122)	\$ (14,617,525)	\$ (17,426,629)	\$ (22,331,829)

(Continued)

**CITY OF MARSHFIELD, WISCONSIN**

Changes in Net Position (Continued)

Last Five Fiscal Years

	2015	2016	2017	2018	2019
<b>GENERAL REVENUES AND OTHER</b>					
<b>CHANGES IN NET POSITION</b>					
Governmental Activities:					
Taxes					
Property taxes	\$ 13,663,489	\$ 13,864,221	\$ 14,141,090	\$ 14,631,570	\$ 15,134,950
Public accomodation taxes	346,765	373,897	483,490	562,761	563,079
Other taxes	201,041	207,505	220,777	214,617	197,545
State shared revenues	5,324,382	5,150,501	5,326,368	5,320,213	5,584,224
Interest and investment income	81,017	143,556	205,736	378,376	581,554
Miscellaneous	145,707	164,069	176,090	1,639,087	1,094,762
Gain on disposal of capital assets	48,232	103,410	384,227	59,918	395,627
Transfers	2,100,658	2,069,920	2,162,798	2,111,091	2,356,797
Total governmental activities	21,911,291	22,077,079	23,100,576	24,917,633	25,908,538
Business-type Activities:					
Interest and investment income	733,312	917,661	1,178,146	1,468,466	1,739,130
Miscellaneous	138,122	122,116	65,509	22,684	19,192
Gain on disposal of capital assets	(3,650)	994	920	91	533
Transfers	(2,100,658)	(2,069,920)	(2,162,798)	(2,111,091)	(2,356,797)
Total business-type activities	(1,232,874)	(1,029,149)	(918,223)	(619,850)	(597,942)
Total primary government	\$ 20,678,417	\$ 21,047,930	\$ 22,182,353	\$ 24,297,783	\$ 25,310,596
<b>CHANGE IN NET POSITION</b>					
Governmental Activities	\$ 2,882,608	\$ 1,601,856	\$ 1,203,197	\$ (1,781,637)	\$ (4,245,915)
Business-type Activities	5,748,932	5,323,952	6,361,631	8,652,791	7,224,682
Total primary government	\$ 8,631,540	\$ 6,925,808	\$ 7,564,828	\$ 6,871,154	\$ 2,978,767