

**CITY OF MARSHFIELD, WISCONSIN**

Changes in Net Position  
Last Five Fiscal Years

	2014	2015	2016	2017	2018
<b>EXPENSES</b>					
Governmental Activities:					
General government	\$ 3,441,510	\$ 3,266,642	\$ 3,881,698	\$ 3,717,795	\$ 3,892,876
Public safety	8,234,603	8,254,710	9,269,949	9,261,589	9,543,319
Public works	7,993,577	8,351,800	8,410,143	8,347,264	8,125,965
Health and human services	317,792	340,197	266,869	252,489	263,563
Culture and recreation	3,678,439	3,841,342	4,500,039	5,198,879	4,700,905
Conservation and development	981,828	1,447,241	1,946,431	1,475,816	5,466,684
Interest on debt	968,197	1,026,058	1,168,532	1,571,873	1,209,256
Total governmental activities expenses	<u>25,615,946</u>	<u>26,527,990</u>	<u>29,443,661</u>	<u>29,825,705</u>	<u>33,202,568</u>
Business-type Activities:					
Electric utility	33,302,471	29,765,620	28,441,806	29,195,561	29,431,343
Water utility	3,560,182	3,295,933	4,031,416	4,134,072	4,260,655
Communications	90,439	74,834	182,657	83,542	89,392
Wastewater	3,793,962	3,673,007	3,761,988	3,684,722	4,056,275
EMS	1,249,425	1,386,941	1,298,329	1,441,725	1,462,469
Total business-type activities expenses	<u>41,996,479</u>	<u>38,196,335</u>	<u>37,716,196</u>	<u>38,539,622</u>	<u>39,300,134</u>
Total primary government expenses	<u>\$ 67,612,425</u>	<u>\$ 64,724,325</u>	<u>\$ 67,159,857</u>	<u>\$ 68,365,327</u>	<u>\$ 72,502,702</u>
<b>PROGRAM REVENUES</b>					
Governmental Activities:					
Charges for services					
General government	\$ 871,332	\$ 1,028,929	\$ 978,728	\$ 988,957	\$ 878,252
Public safety	174,564	210,527	179,445	245,916	236,965
Public works	356,976	253,984	302,640	281,972	302,070
Health and human services	163,552	178,359	165,301	142,734	145,472
Culture, recreation and education	308,719	315,204	312,152	293,467	333,409
Conservation and development	65,628	68,001	69,080	66,000	66,495
Operating grants and contributions	2,719,996	2,802,378	2,766,047	2,729,272	3,108,315
Capital grants and contributions	600,630	2,641,925	4,195,045	3,180,008	1,432,320
Total governmental activities revenues	<u>5,261,397</u>	<u>7,499,307</u>	<u>8,968,438</u>	<u>7,928,326</u>	<u>6,503,298</u>
Business-type Activities:					
Charges for services					
Electric utility	35,750,048	32,012,321	29,896,234	31,432,024	33,119,855
Water utility	4,260,622	4,507,702	5,130,730	5,415,972	5,763,617
Communications	206,794	239,655	244,607	215,730	233,815
Wastewater	6,448,367	6,735,174	6,818,402	6,546,507	6,693,226
EMS	1,139,247	1,176,846	1,230,314	1,463,515	2,176,332
Operating Grants and contributions	50,531	62,739	63,900	64,451	69,176
Capital grants and contributions	538,512	443,704	685,110	681,277	516,754
Total business-type activities revenues	<u>48,394,121</u>	<u>45,178,141</u>	<u>44,069,297</u>	<u>45,819,476</u>	<u>48,572,775</u>
Total primary government revenues	<u>\$ 53,655,518</u>	<u>\$ 52,677,448</u>	<u>\$ 53,037,735</u>	<u>\$ 53,747,802</u>	<u>\$ 55,076,073</u>
<b>NET REVENUE (EXPENSE)</b>					
Governmental Activities	\$ (20,354,549)	\$ (19,028,683)	\$ (20,475,223)	\$ (21,897,379)	\$ (26,699,270)
Business-type Activities	6,397,642	6,981,806	6,353,101	7,279,854	9,272,641
Total primary government net (expense)	<u>\$ (13,956,907)</u>	<u>\$ (12,046,877)</u>	<u>\$ (14,122,122)</u>	<u>\$ (14,617,525)</u>	<u>\$ (17,426,629)</u>

(Continued)

**CITY OF MARSHFIELD, WISCONSIN**

Changes in Net Position (Continued)

Last Five Fiscal Years

	2014	2015	2016	2017	2018
<b>GENERAL REVENUES AND OTHER</b>					
<b>CHANGES IN NET POSITION</b>					
Governmental Activities:					
Taxes					
Property taxes	\$ 13,393,800	\$ 13,663,489	\$ 13,864,221	\$ 14,141,090	\$ 14,631,570
Public accomodation taxes	327,018	346,765	373,897	483,490	562,761
Other taxes	195,640	201,041	207,505	220,777	214,617
State shared revenues	5,290,897	5,324,382	5,150,501	5,326,368	5,320,213
Interest and investment income	88,259	81,017	143,556	205,736	378,376
Miscellaneous	201,475	145,707	164,069	176,090	1,639,087
Gain on disposal of capital assets	14,157	48,232	103,410	384,227	59,918
Transfers	2,051,368	2,100,658	2,069,920	2,162,798	2,111,091
<b>Total governmental activities</b>	<b>21,562,614</b>	<b>21,911,291</b>	<b>22,077,079</b>	<b>23,100,576</b>	<b>24,917,633</b>
Business-type Activities:					
Interest and investment income	840,974	733,312	917,661	1,178,146	1,468,466
Miscellaneous	135,989	138,122	122,116	65,509	22,684
Gain on disposal of capital assets	73,475	(3,650)	994	920	91
Transfers	(2,051,368)	(2,100,658)	(2,069,920)	(2,162,798)	(2,111,091)
<b>Total business-type activities</b>	<b>(1,000,930)</b>	<b>(1,232,874)</b>	<b>(1,029,149)</b>	<b>(918,223)</b>	<b>(619,850)</b>
<b>Total primary government</b>	<b>\$ 20,561,684</b>	<b>\$ 20,678,417</b>	<b>\$ 21,047,930</b>	<b>\$ 22,182,353</b>	<b>\$ 24,297,783</b>
<b>CHANGE IN NET POSITION</b>					
Governmental Activities	\$ 1,208,065	\$ 2,882,608	\$ 1,601,856	\$ 1,203,197	\$ (1,781,637)
Business-type Activities	5,396,712	5,748,932	5,323,952	6,361,631	8,652,791
<b>Total primary government</b>	<b>\$ 6,604,777</b>	<b>\$ 8,631,540</b>	<b>\$ 6,925,808</b>	<b>\$ 7,564,828</b>	<b>\$ 6,871,154</b>