

**CITY OF APPLETON 2018 BUDGET
SPECIAL REVENUE FUNDS**

Wheel Tax

Business Unit 2650

PROGRAM MISSION

This program accounts for receipt of State wheel tax proceeds and related transfer of funds to road reconstruction projects.

PROGRAM NARRATIVE

Link to Strategy:

Implements Key Strategies # 4: "Continually assess trends affecting the community and proactively respond", and # 6: "Create opportunities and learn from successes and failures".

Objectives:

The wheel tax is a fee added to the cost of vehicle registrations and subsequent annual renewals. The City Council adopted a \$20 per vehicle wheel tax in 2014 to replace special assessments as a funding mechanism for road reconstruction projects. The fee is collected by the State Department of Transportation (which retains 17 cents per vehicle) and remitted to the City on a monthly basis. Per Council action, all proceeds of the wheel tax are restricted for road reconstruction expenditures only.

Major program changes:

No major changes.

PERFORMANCE INDICATORS

Actual 2015 Actual 2016 Target 2017 Projected 2017 Target 2018

Note: Since this program exists solely to account for funding sources and expenditures for various public works and infrastructure investments, there are no continuing performance measures.

DEPARTMENT BUDGET SUMMARY

Programs		Actual		Budget			% Change *
Unit	Title	2015	2016	Adopted 2017	Amended 2017	2018	
Program Revenues		\$ 1,275,331	\$ 1,346,403	\$ 1,355,000	\$ 1,355,000	\$ 1,355,000	0.00%
Program Expenses		\$ 1,275,331	\$ 1,346,403	\$ 1,355,000	\$ 1,355,000	\$ 1,355,000	0.00%
Expenses Comprised Of:							
	Personnel	-	-	-	-	-	N/A
	Administrative Expense	1,275,331	1,346,403	1,355,000	1,355,000	1,355,000	0.00%
	Supplies & Materials	-	-	-	-	-	N/A
	Purchased Services	-	-	-	-	-	N/A
	Utilities	-	-	-	-	-	N/A
	Repair & Maintenance	-	-	-	-	-	N/A
	Capital Expenditures	-	-	-	-	-	N/A

**CITY OF APPLETON 2018 BUDGET
SPECIAL REVENUE FUNDS**

Wheel Tax

Business Unit 2650

PROGRAM BUDGET SUMMARY

Description	Actual		Budget		
	2015	2016	Adopted 2017	Amended 2017	2018
Revenues					
4150 Wheel Tax	\$ 1,275,331	\$ 1,346,403	\$ 1,355,000	\$ 1,355,000	\$ 1,355,000
Total Revenue	<u>\$ 1,275,331</u>	<u>\$ 1,346,403</u>	<u>\$ 1,355,000</u>	<u>\$ 1,355,000</u>	<u>\$ 1,355,000</u>
Expenses					
7911 Transfer Out - DPW Streets	1,275,331	1,346,403	1,355,000	1,355,000	1,355,000
Total Expense	<u>\$ 1,275,331</u>	<u>\$ 1,346,403</u>	<u>\$ 1,355,000</u>	<u>\$ 1,355,000</u>	<u>\$ 1,355,000</u>

DETAILED SUMMARY OF 2018 PROPOSED EXPENDITURES > \$15,000

None

**CITY OF APPLETON 2018 BUDGET
WHEEL TAX FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (DEFICIT)

	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Revenues					
Wheel Tax	\$ 1,275,331	\$ 1,346,403	\$ 1,355,000	\$ 1,350,000	\$ 1,355,000
Total Revenues	<u>1,275,331</u>	<u>1,346,403</u>	<u>1,355,000</u>	<u>1,350,000</u>	<u>1,355,000</u>
Expenses					
Program Costs	-	-	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) Expenses	1,275,331	1,346,403	1,355,000	1,350,000	1,355,000
Other Financing Sources (Uses)					
Transfer Out - General Fund (DPW)	(1,275,331)	(1,346,403)	(1,355,000)	(1,350,000)	(1,355,000)
Total Other Financing Sources (Uses)	<u>(1,275,331)</u>	<u>(1,346,403)</u>	<u>(1,355,000)</u>	<u>(1,350,000)</u>	<u>(1,355,000)</u>
Net Change in Equity	-	-	-	-	-
Fund Balance - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>