City of Brillion

2015 Annual Budget

SMALL CITY, BIG HEART

A Great Place to Live – Work – Learn – Play Together

Adopted 11/24/2014

CITY OF BRILLION

2015 ANNUAL BUDGET

FISCAL YEAR
JANUARY 1st - DECEMBER 31st

SMALL CITY, BIG HEART

BRILLION
COMMON COUNCIL

Gary Deiter, Mayor
Mel Edinger, Council President, Alderperson At-Large

Bob Brick, Alderperson At-Large
Crystal Fhlug, Alderperson At-Large
Wally Sonnabend, Alderperson At-Large
Betty Nies, Alderperson At-Large
Carrie Wenzel, Alderperson At-Large
Larry VanFrachen, Alderperson At-Large

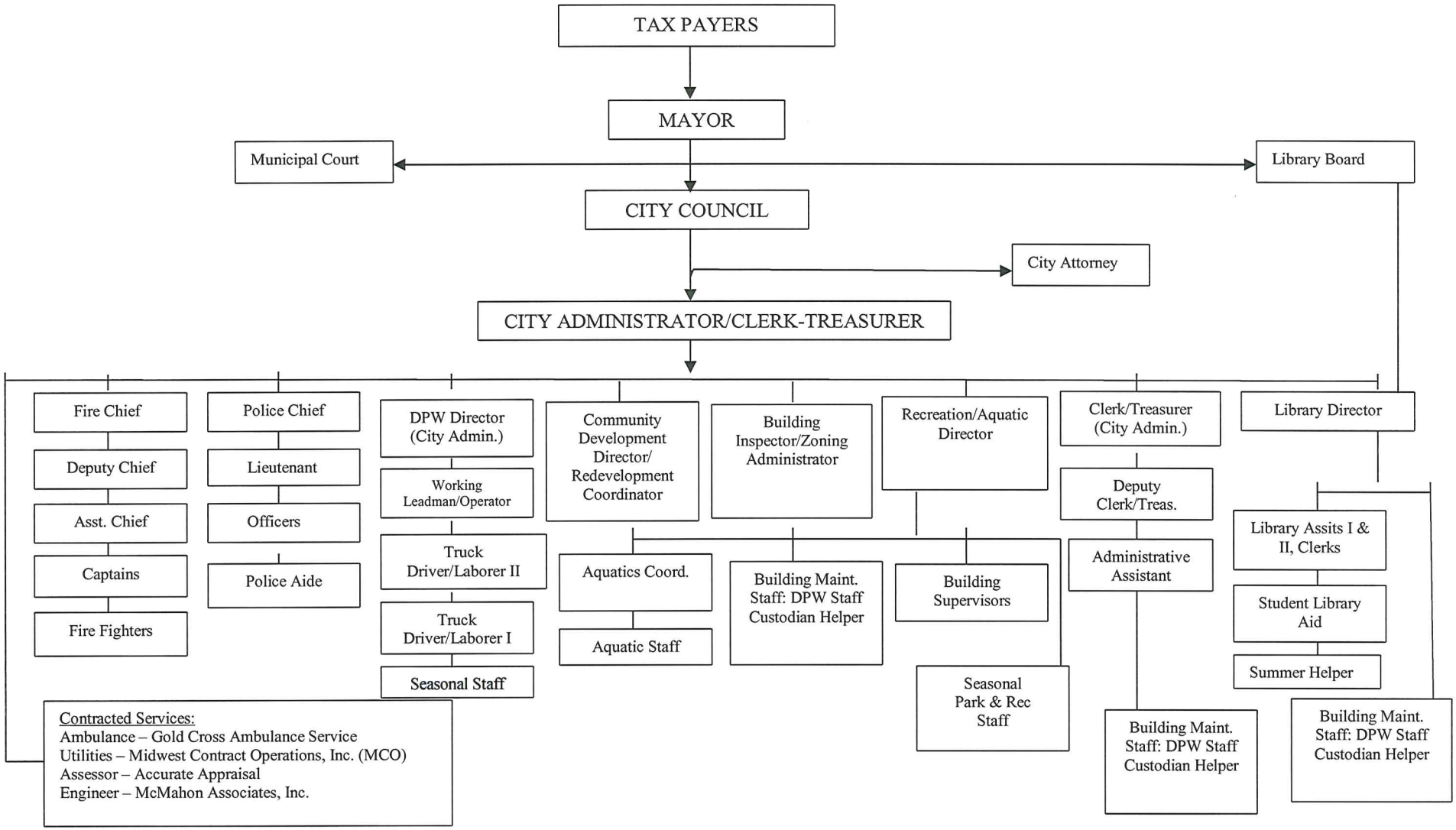
Lori M. Gosz, City Administrator/Clerk-Treasurer

Mission Statement

Brillion --- dedicated to being a GREAT place to
Live, Work, Learn and Play – together

Adopted 11/24/2014

CITY OF BRILLION
ORGANIZATIONAL CHART



NOTICE
CITY OF BRILLION
2015 ADOPTED BUDGET

NOTICE IS HEREBY GIVEN, that copies of the adopted 2015 budget are on file in the City Clerk/Treasurer's office at 130 Calumet Street and at the Brillion Public Library at 326 N. Main Street in Brillion, WI. A copy of the 2015 budget can also be found on the City website at www.ci.brillion.wi.us.

		2014 Approved		2015 Proposed		% Increase or Decrease
GENERAL FUND REVENUES						
Taxes	$	1,051,450	$	1,098,209		4.26%
Sales and Use Taxes	$	-	$	13,600		100.00%
Payments in Lieu of Taxes	$	95,938	$	135,193		29.04%
Special Assessments	$	-	$	-		0.00%
Intergovernmental Revenues	$	981,370	$	957,910		-2.45%
Licenses & Permits	$	45,075	$	44,818		-0.57%
Fines & Forfeitures	$	13,200	$	13,440		1.79%
Charges for Services	$	381,002	$	369,994		-2.98%
Miscellaneous Income	$	6,100	$	6,140		0.65%
Income - Other Sources	$	-	$	-		0.00%
Subtotal - General Fund Revenues	$	2,574,135	$	2,639,304		2.47%
CAPITAL/RESERVE REVENUES						
Tax Revenues	$	142,831	$	98,999		-44.28%
Intergovernmental	$	17,500	$	19,500		10.26%
Special Assessments	$	11,700	$	6,214		-88.28%
Other Revenues	$	6,000	$	5,000		-20.00%
Subtotal - Capital/Revenues	$	178,031	$	129,713		-37.25%
Add: Applied TIF Revenues	$	-	$	-		0.00%
Add: Tranfer Utilities	$	-	$	-		0.00%
Add: Applied Fund Balance	$	50,000	$	-		0.00%
Subtotal - Other Revenues	$	50,000	$	-		0.00%
Total Revenues / Other Sources	**$**	**2,802,166**	**$**	**2,769,017**		**-1.20%**
GENERAL FUND EXPENDITURES						
General Government	$	320,049	$	300,217		-6.61%
Public Safety	$	1,051,393	$	1,075,027		2.20%
Public Works	$	281,350	$	290,796		3.25%
Sanitation	$	159,275	$	167,731		5.04%
Health & Human Services	$	7,451	$	7,886		5.51%
Culture & Recreation	$	576,109	$	572,972		-0.55%
Conservation & Development	$	50,447	$	51,163		1.40%
Debt Retirement	$	178,061	$	173,512		-2.62%
Transfer- Other Funds	$	-	$	-		0.00%
Subtotal Expenditures	$	2,624,135	$	2,639,304		0.57%
CAPITAL/RESERVE EXPENDITURES						
General Government	$	29,700	$	6,200		-379.03%
Public Safety	$	78,450	$	28,563		-174.66%
Public Works	$	36,500	$	55,000		33.64%
Sanitation	$	-	$	3,000		100.00%
Health & Human Services	$	500	$	-		0.00%
Culture & Recreation	$	15,450	$	33,450		53.81%
Conservation & Development	$	15,261	$	1,000		-1426.10%
Technology	$	2,170	$	2,500		13.20%
Debt Service	$	-	$	-		0.00%
Subtotal Expenditures	$	178,031	$	129,713		-37.25%
TOTAL EXPENDITURES	**$**	**2,802,166**	**$**	**2,769,017**		**-1.20%**

LEVY / MILL RATE SUMMARY

AGENCY	2014 LEVY	2014 MILL RATES	2015 LEVY	Estimated 2015 MILL RATES
State of Wisconsin	$ 31,853.60	$ 0.159	$ 32,580.02	$ 0.163
Calumet County	$ 1,017,674.90	$ 5.091	$1,042,870.32	$ 5.231
Brillion School District	$ 1,966,449.37	$ 9.838	$2,071,170.47	$ 10.389
Fox Valley Technical College	$ 370,417.35	$ 1.853	$ 215,778.65	$ 1.082
City of Brillion	$ 1,337,821.61	$ 6.693	$1,342,478.26	$ 6.734

TOTAL LEVY / MILL RATE	$ 4,724,216.84	$ 23.634	$4,704,877.71	$ 23.600
SCHOOL TAX CREDIT		1.4597		1.4786
TAX RATE	$ 4,724,216.84	$ 22.174	$4,704,877.71	$ 22.121

Notive is given under my hand and the Corporate Seal of the City of Brillion on this 25th day of November, 2014

Lori M. Gosz, CMC
Administrator/Clerk/Treasurer

RESOLUTION NO. RE14-08

A RESOLUTION ADOPTING THE 2015 BUDGET FOR THE CITY OF BRILLION

WHEREAS, the draft 2015 Budget for the City of Brillion has been prepared by City staff and presented to the Committee of the Whole for their consideration, review and revision; and,

WHEREAS, the draft 2015 Budget reflects the changes as directed by the Committee of the Whole; and,

WHEREAS, the proper notices for adoption of said budget have been published in the official newspaper for the City of Brillion; and,

WHEREAS, the budget was made available for inspection and review by the public at the office of the City Clerk of the City of Brillion for the necessary time as required by law and at the Brillion Public Library; and,

WHEREAS, a public hearing has been conducted by the Common Council of the City of Brillion and comments of all citizens and other interested parties received, and the budget has been duly and completely reviewed by the Common Council with regards to appropriation and expenditures.

NOW, THEREFORE, BE IT RESOLVED, that the 2015 City of Brillion Budget in the following amounts is hereby approved:

General Fund Revenues	
Taxes	$ 1,098,209
Sales and Use Taxes	13,600
Payment in Lieu of Taxes	135,193
Special Assessments	-
Intergovernmental Revenues	957,910
Licenses & Permits	44,818
Fines & Forfeitures	13,440
Charges for Services	369,994
Miscellaneous Income	6,140
Income – Other Sources	-
Subtotal – General Fund Revenues	2,639,304
Capital/Reserve Revenues	
Tax Revenues	98,999
Intergovernmental	19,500
Special Assessments	6,214
Other Revenues	5,000

Subtotal – Capital/Reserves	129,713
Add: Applied TIF Revenues	-
Add: Transfer Utilities	-
Add: Applied Fund Balance	-
Subtotal – Other Revenues	-
Total Revenues/Other Sources	**2,769,017**
General Fund Expenditures	
General Government	300,217
Public Safety	1,075,027
Public Works	290,796
Sanitation	167,731
Health & Human Services	7,886
Culture & Recreation	572,972
Conservation & Development	51,163
Debt Retirement	173,512
Transfer – Other Funds	-
Subtotal Expenditures	2,639,304
Capital/Reserves Expenditures	
General Government	6,200
Public Safety	28,563
Public Works	55,000
Sanitation	3,000
Health & Human Services	-
Culture & Recreation	33,450
Conservation & Development	1,000
Technology	2,500
Debt Service	-
Subtotal Expenditures	129,713
Total Expenditures	**2,769,017**

BE IT FURTHER RESOLVED, that the Common Council of the City of Brillion does authorize the taxation of property in the City of Brillion for collection of taxes to meet and operate pursuant to the said budget for the fiscal and calendar year 2015.

Resolution No. RE14-08 introduced and its adoption moved by Alderperson Edinger, second by Alderperson Nies.

Upon a call of votes thereon; the results were as follows:

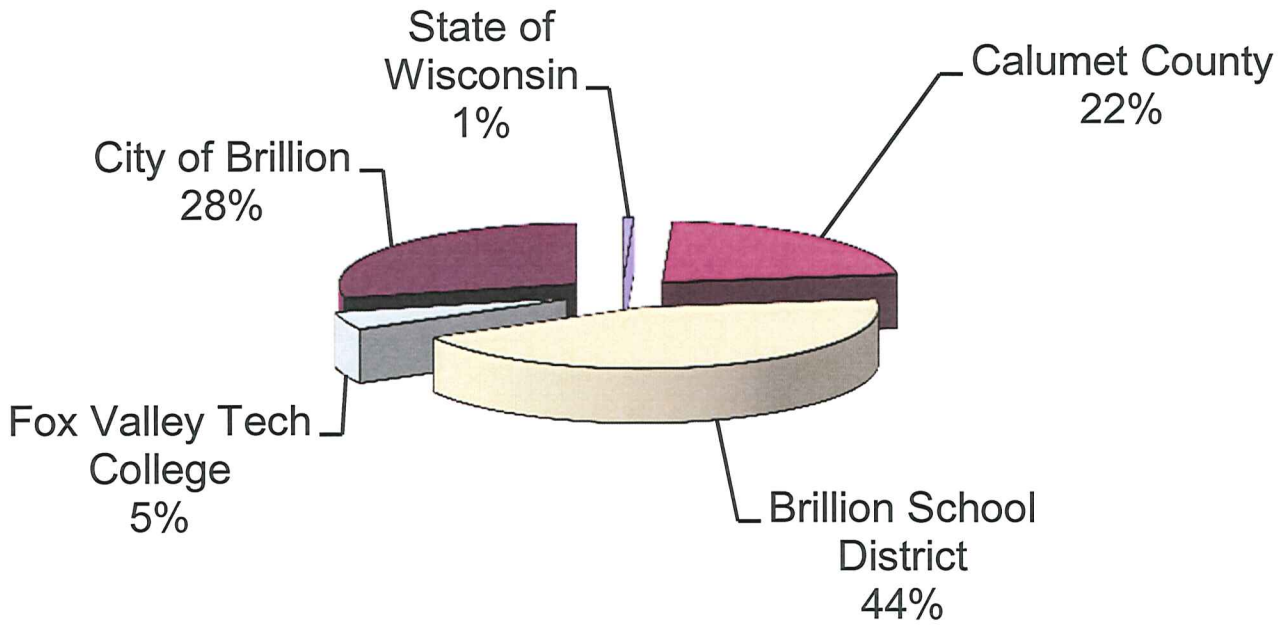
__6__Votes Cast
__6__Votes Yes
__0__Votes No

The Mayor declared Resolution No. RE14-08 adopted, approved and signed the same this 24th day of November, 2014.

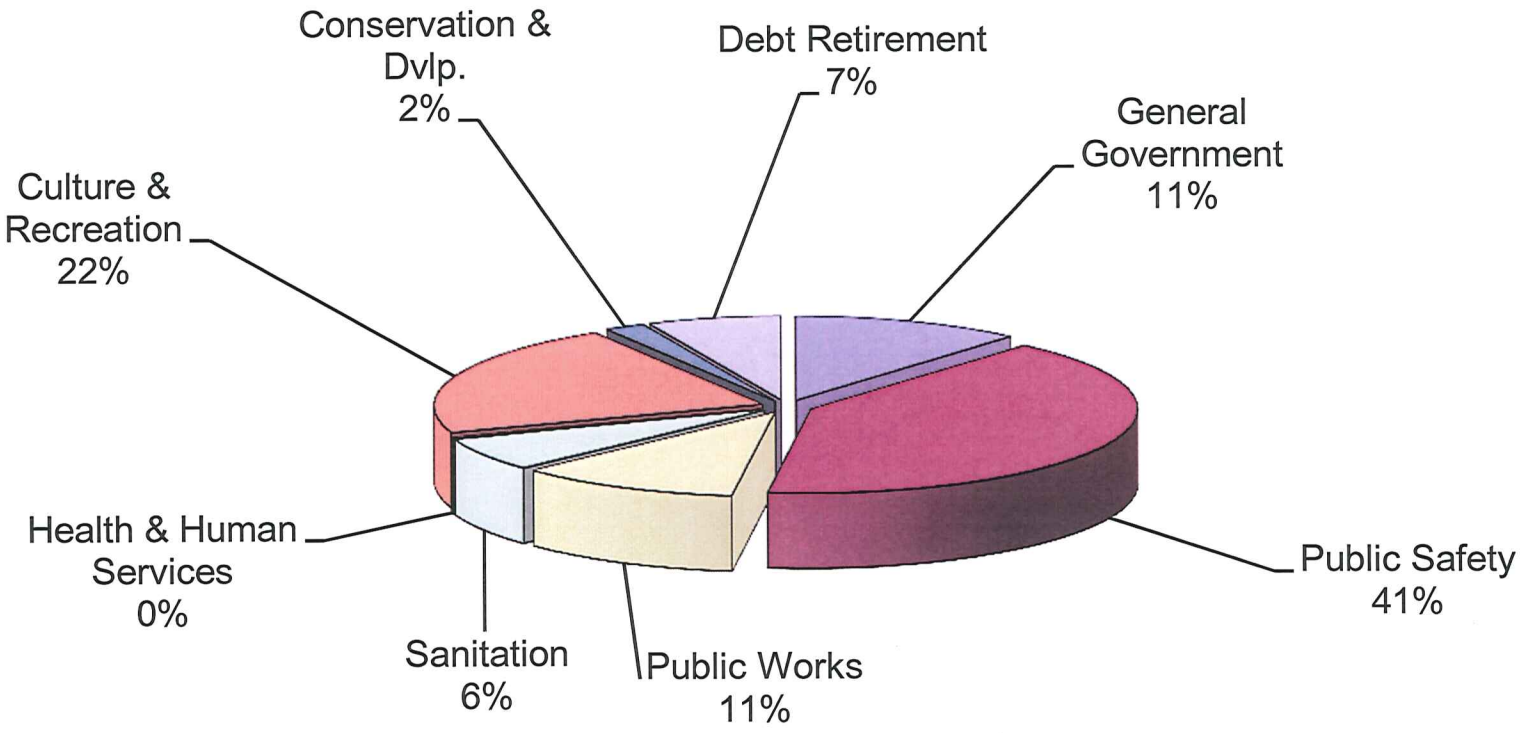
Gary Deiter
Mayor

Attested: _____
Lori M. Gosz, CMC
Administrator/Clerk/Treasurer

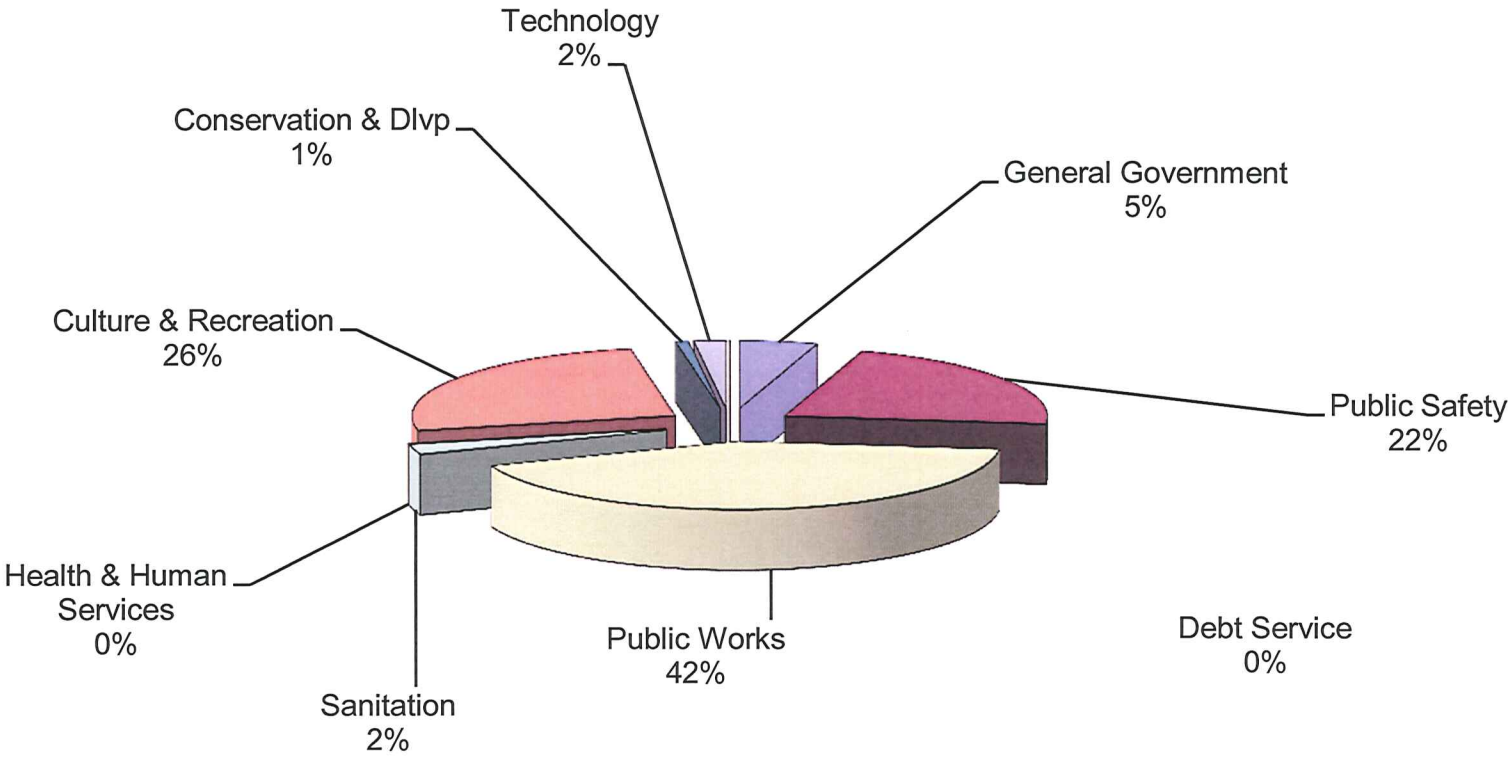
2015
TAX LEVY DISTRIBUTION



2015 OPERATING BUDGET
$2,639,304



2015 CAPT & RESERVE BUDGET
$129,713



Tax Rate Comparison
2011-2015

	2011		2012		2013		2014		2015	
Population	3148		3148		3183		3187		3191	
AGENCY	2011 LEVY	2011 MILL RATE	2012 LEVY	2012 MILL RATE	2013 LEVY	2013 MILL RATE	2014 LEVY	2014 MILL RATE	2015 LEVY	2015 MILL RATE
STATE	$ 31,914.98	0.167682341	$ 32,453.68	0.169138995	$ 32,685.15	0.163798638	$ 31,853.60	0.159354609	$ 32,580.02	0.163424447
CALUMET COUNTY	$ 974,115.66	5.118035333	$ 1,005,228.44	5.238953725	$ 1,048,643.44	5.255180611	$ 1,017,674.90	5.091141533	$ 1,042,870.32	5.231135675
SCHOOL DISTRICT	$ 1,875,859.22	9.855825235	$ 1,905,917.67	9.933079981	$ 2,007,228.99	10.05904438	$ 1,966,449.37	9.83759359	$ 2,071,170.47	10.38918606
FOX VALLEY TECH	$ 334,647.26	1.758247559	$ 342,410.49	1.784542323	$ 379,305.40	1.9008543	$ 370,417.35	1.853093918	$ 215,778.65	1.082366009
CITY OF BRILLION	$ 1,597,845.48	8.395132014	$ 1,609,450.83	8.387982392	$ 1,332,220.53	6.67630123	$ 1,337,821.61	6.69274557	$ 1,342,478.26	6.733997324
TOTAL	$ 4,814,382.60	25.29492248	$ 4,895,461.10	25.51369742	$ 4,800,083.51	24.05517915	$ 4,724,216.84	23.63392922	$ 4,704,877.71	23.60010952
(-)STATE CREDIT		$ 1.50		$ 1.44		$ 1.41	estimate	$ 1.46	estimate	$ 1.48
NET TAX RATE		23.7944		24.0712		22.6441		22.1743		22.1215
% DIF. (TAX RATE)	7.08%		0.86%		-5.72%		-1.75%		-0.14%	
% DIF. (NET TAX RATE)	7.95%		1.16%		-5.93%		-2.07%		-0.24%	
ASSESSED VALUATION										
2010	$ 190,330,000	1.763%								
2011	$ 191,875,800	0.812%								
2012	$ 199,544,700	3.997%								
2013	$ 199,891,300	0.174%								
2014	$ 199,358,300	-0.267%								
EQUALIZED VALUATION										
2010	$ 188,060,300	2.41%								
2011	$ 191,234,600	1.69%								
2012	$ 192,598,500	0.71%								
2013	$ 187,698,700	-2.54%								
2014	$ 191,979,200	2.28%								
ASSESSMENT RATIO (%)										
2010	1.0121	-0.20%								
2011	1.0030	-1.09%								
2012	1.0361	2.37%								
2013	1.0640	6.08%								
2014	1.0384	0.23%								

Statement of Assessment

(Assessment Roll)	Actual #'s 2012	Actual #'s 2013		2012 vs 2013	Actual #'s 2013	Actual #'s 2014		2013 vs 2014
Residential	$ 121,487,800.00	$ 121,792,200.00		$ 304,400.00	$ 121,792,200.00	$ 122,574,300.00		$ 782,100.00
Commercial	$ 46,141,400.00	$ 45,177,300.00		$ (964,100.00)	$ 45,177,300.00	$ 45,306,200.00		$ 128,900.00
Manufacturing	**$ 21,344,600.00**	**$ 22,222,500.00**	*	$ 877,900.00	**$ 22,222,500.00**	**$ 21,950,600.00**	*	$ (271,900.00)
Agricultural	$ 40,300.00	$ 42,100.00		$ 1,800.00	$ 42,100.00	$ 41,600.00		$ (500.00)
Swamp/waste	$ 800.00	$ 800.00		$ -	$ 800.00	$ 800.00		$ -
w/Manufacturing	**$ 189,014,900.00**	**$ 189,234,900.00**		$ 220,000.00	**$ 189,234,900.00**	**$ 189,873,500.00**		$ 638,600.00
w/out Man.	$ 167,670,300.00	$ 167,012,400.00		$ (657,900.00)	$ 167,012,400.00	$ 167,922,900.00		$ 910,500.00
Personal Property								
(Local Assessed)								
Machinery	$ 3,172,700.00	$ 2,855,100.00		$ (317,600.00)	$ 2,855,100.00	$ 2,526,000.00		$ (329,100.00)
Furn./Fix	$ 3,507,100.00	$ 3,262,100.00		$ (245,000.00)	$ 3,262,100.00	$ 3,090,200.00		$ (171,900.00)
Other	$ 314,300.00	$ 204,500.00		$ (109,800.00)	$ 204,500.00	$ 181,600.00		$ (22,900.00)
	$ 6,994,100.00	**$ 6,321,700.00**		$ (672,400.00)	**$ 6,321,700.00**	**$ 5,797,800.00**		$ (523,900.00)
(State Assessed)								
	$ 1,505,800.00	$ 2,342,200.00	*	$ 836,400.00	$ 2,342,200.00	$ 2,103,700.00	*	$ (238,500.00)
	$ 1,460,600.00	$ 1,567,500.00	*	$ 106,900.00	$ 1,567,500.00	$ 1,196,000.00	*	$ (371,500.00)
	$ 569,300.00	$ 425,000.00	*	$ (144,300.00)	$ 425,000.00	$ 387,300.00	*	$ (37,700.00)
	$ 3,535,700.00	**$ 4,334,700.00**	*	$ 799,000.00	**$ 4,334,700.00**	**$ 3,687,000.00**	*	$ (647,700.00)
	$ 199,544,700.00	**$ 199,891,300.00**	*	**$ 346,600.00**	**$ 199,891,300.00**	**$ 199,358,300.00**	*	**$ (533,000.00)**