

2016

CAPITAL/RESERVES

BUDGET



City of Brillion
2016 Budget
Capital/Reserves

Acct. No.	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 6/30/2015	2015 Est Year End	2016 Adopted
ALL CAPITAL & RESERVES								
GENERAL GOVERNMENT								
54121	City Clerk - Treasurer	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -
51221	Judicial	\$ 115	\$ 115	\$ 909	\$ 100	\$ -	\$ -	\$ -
51441	Elections	\$ -	\$ -	\$ 83	\$ -	\$ 83	\$ 83	\$ -
51511	Accounting & Audit	\$ -	\$ -	\$ 7,990	\$ -	\$ -	\$ -	\$ -
51531	Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51611-800	General Contingency Fund	\$ -	\$ -	\$ 149,111	\$ 6,000	\$ 88,094	\$ 122,000	\$ -
51611-810	City Hall Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51611-820	City Hall C/O Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51611-830	Building & Equipment Reserve	\$ -	\$ -	\$ 3,465	\$ -	\$ 2,495	\$ 3,295	\$ -
TOTAL GENERAL GOVERNMENT		\$ 115	\$ 115	\$ 161,558	\$ 6,200	\$ 90,672	\$ 125,378	\$ -

% Increase/Decrease

PUBLIC SAFETY								
52111	Police	\$ 1,005	\$ 1,005	\$ 7,489	\$ 4,663	\$ 1,389	\$ 2,306	\$ 3,000
52211	Fire	\$ 13,515	\$ 13,515	\$ 184,371	\$ 23,900	\$ 181,050	\$ 184,371	\$ 23,750
52311	Ambulance	\$ -	\$ -	\$ 83,715	\$ -	\$ 80,709	\$ 80,709	\$ -
52901	Emergency Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52951	EDA Grant Flood Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PUBLIC SAFETY		\$ 14,520	\$ 14,520	\$ 275,575	\$ 28,563	\$ 263,148	\$ 267,386	\$ 26,750

% Increase/Decrease

PUBLIC WORKS								
53231	DPW Garage	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -
53241	Street Machinery (Equip. Replacement)	\$ 2,911	\$ 2,911	\$ 13,002	\$ 30,000	\$ 1,775	\$ 4,772	\$ 18,000
53311	Street Maintenance	\$ 44,609	\$ 44,609	\$ 68,870	\$ -	\$ 41,548	\$ 66,630	\$ -
53312	Street Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53313	Snow & Ice Control	\$ -	\$ -	\$ 15,000	\$ 25,000	\$ 10,399	\$ 10,399	\$ 25,000
53315	St. Signs & Markings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53434	Sidewalks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53424	Curb & Gutters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53441	Storm Sewer	\$ 11,994	\$ 11,994	\$ 14,900	\$ -	\$ 6,351	\$ 8,829	\$ 1,000
53445	Bridges & Culverts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53451	Parking Lots	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PUBLIC WORKS		\$ 62,014	\$ 62,014	\$ 111,772	\$ 55,000	\$ 60,073	\$ 90,630	\$ 44,000

% Increase/Decrease

SANITATION								
53735	Landfill (Closed)	\$ 2,700	\$ 2,700	\$ 4,378	\$ 3,000	\$ 2,353	\$ 3,343	\$ -
53737	Compost - Chipping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53736	Recycling	\$ -	\$ -	\$ (559)	\$ -	\$ (559)	\$ (559)	\$ -
53741	Weed Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SANITATION		\$ 2,700	\$ 2,700	\$ 3,819	\$ 3,000	\$ 1,794	\$ 2,784	\$ -

% Increase/Decrease

HEALTH & HUMAN SERVICES								
54911	Cemetery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
TOTAL HEALTH & HUMAN SERVICES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000

% Increase/Decrease

CULTURE & RECREATION								
55111	Library	\$ 34,685	\$ 34,685	\$ 55,444	\$ 4,600	\$ 49,999	\$ 51,999	\$ 1,700
55191	Community Center	\$ 6,694	\$ 6,694	\$ 160	\$ 10,000	\$ -	\$ -	\$ 12,000
55211	Parks	\$ -	\$ -	\$ 5,007	\$ 7,000	\$ (1,138)	\$ 5,007	\$ -
55442	Swimming Pool	\$ -	\$ -	\$ 118,249	\$ 11,850	\$ -	\$ -	\$ -
TOTAL CULTURE & RECREATION		\$ 41,379	\$ 41,379	\$ 178,860	\$ 33,450	\$ 48,861	\$ 57,006	\$ 13,700

% Increase/Decrease

CONSERVATION & DVLP								
56711	Community Development	\$ 320	\$ 320	\$ 17,681	\$ 1,000	\$ 7,413	\$ 14,603	\$ 15,000
56713	Maps & Plats	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 320	\$ 320	\$ 17,681	\$ 1,000	\$ 7,413	\$ 14,603	\$ 15,000

% Increase/Decrease

TECHNOLOGY								
56800	Technology	\$ 3,871	\$ 3,871	\$ 879	\$ 2,500	\$ 879	\$ 879	\$ 1,000
TOTAL		\$ 3,871	\$ 3,871	\$ 879	\$ 2,500	\$ 879	\$ 879	\$ 1,000

DEBT SERVICE								
58400	Bond Issue Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOTAL		\$ 124,919	\$ 124,919	\$ 750,144	\$ 129,713	\$ 472,840	\$ 558,666	\$ 103,450
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% Increase/Decrease

2016

CAPITAL/RESERVES

**BUDGET
DETAIL**



City of Brillion
2016 Budget
Capital Reserves/Detail

Acct	Account Description 51421 - City Clerk/Treasurer	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 6/30/2015	2015 Est Year End	2016 Adopted
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820 Capital Outlay Expenditure - - 100

		\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -
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51221 - Judicial

830 Capital Outlay Expenditures 115 115 909 100 -

		\$ 115	\$ 115	\$ 909	\$ 100	\$ -	\$ -	\$ -
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#830 Office Furniture/Computer Needs

51441 - Elections

810 Capital Outlay Expenditures - - 83 - 83 83 -

		\$ -	\$ -	\$ 83	\$ -	\$ 83	\$ 83	\$ -
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#810 Replace Accuvote Machine

51511 - Accounting & Audit

810 Capital Outlay Expenditures - - 7,990 -

830 Reserves - - - - - -

		\$ -	\$ -	\$ 7,990	\$ -	\$ -	\$ -	\$ -
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#810 5-Year Financial Mangement Plan

51531 - Assessment

810 Capital Outlay Expenditures - - - - - -

830 Reserves - - - - - -

		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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#810 Revaluation

51611 - City Hall (General)

800 Contingency Fund - (Undesignated) \$ - \$ - \$ 149,111 \$ 6,000 \$ - \$ - \$ -

800 Contingency Fund - (Designated for Streets) \$ - \$ - \$ - \$ - \$ 88,094 \$ 122,000 \$ -

810 Capital Outlay Expenditures \$ - \$ - \$ - \$ - \$ - \$ - \$ -

820 Capital Improvements \$ - \$ - \$ - \$ - \$ - \$ - \$ -

830 Reserves - (Building & Equipment) \$ - \$ - \$ 3,465 \$ - \$ 2,495 \$ 3,295

		\$ -	\$ -	\$ 152,576	\$ 6,000	\$ 90,589	\$ 125,295	\$ -
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#810

#820

#830

**City of Brillion
2016 Budget
Capital Reserves/Detail**

	Account Description 52111 - Police	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 6/30/2015	2015 Est Year End	2016 Adopted
810	Capital Outlay Expenditures	1,005	1,005	-	-	-	-	-
820	Capital Improvements	-	-	-	-	-	-	-
830	Reserves -	-	-	7,489	4,663	1,389	2,306	3,000
		\$ 1,005	\$ 1,005	\$ 7,489	\$ 4,663	\$ 1,389	\$ 2,306	\$ 3,000

Note: #830 -

	Account Description 52211 - Fire	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 6/30/2015	2015 Est Year End	2016 Adopted
810	Capital Outlay Expenditures	\$ 9,959	\$ 9,959	\$ -	\$ -	\$ -	\$ -	\$ -
830	Reserves	\$ 3,556	\$ 3,556	\$ 184,371	\$ 23,900	\$ 181,050	\$ 184,371	\$ 23,750
		\$ 13,515	\$ 13,515	\$ 184,371	\$ 23,900	\$ 181,050	\$ 184,371	\$ 23,750

Note: #830 New Pumper

#830 Misc Equipment from Operating = \$23,750

	Account Description 52311 - Ambulance	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 6/30/2015	2015 Est Year End	2016 Adopted
810	Capital Outlay Expenditures	-	-	-	-	-	-	-
830	Reserves - (Ambulance Equipment Fund)	-	-	83,715	-	80,709	80,709	-
		\$ -	\$ -	\$ 83,715	\$ -	\$ 80,709	\$ 80,709	\$ -

	Account Description 52911 - Emergency Gov't	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 6/30/2015	2015 Est Year End	2016 Adopted
810	Capital Outlay Expenditure	-	-	-	-	-	-	-
830	Reserves	-	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

52951 - EMERGENCY GOVT

830	EDA Flood Control Acct.	-	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**City of Brillion
2016 Budget
Capital Reserves/Detail**

	Account Description 53231 - DPW Garage	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 6/30/2015	2015 Est Year End	2016 Adopted
810	Capital Outlay Expenditures	-	-	-	-	-	-	-
820	Capital Improvements	-	-	-	-	-	-	-
830	Reserves	2,500	2,500	-	-	-	-	-
		\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -

#830 Begin building reserves for repairs

	53241 - Street Machinery & Equipment							
810	Capital Outlay Expenditures	-	-	-	-	-	-	-
820	Capital Improvements	2,911	2,911	-	-	-	-	-
830	DPW Equipment Replacement Fund	\$ -	\$ -	\$ 13,002	\$ 30,000	\$ 1,775	\$ 4,772	\$ 18,000
	Equipment Repairs				\$ 10,000			\$ 18,000
	Golf Cart				\$ 20,000			\$ -
	1999 VacAll-Street Sweeper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2000 Ford F250 Pickup							\$ -
	2002 Peterbuilt			\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -
	2007 Freightliner				\$ -			\$ -
	2000 Case Payloader	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 2,911	\$ 2,911	\$ 13,002	\$ 30,000	\$ 1,775	\$ 4,772	\$ 18,000

Note:

	53311 - Street Maintenance & Construction							
820	Capital Improvements	-	-	-	-	-	-	-
830	Reserves	44,609	44,609	68,870	-	41,548	66,630	-
		\$ 44,609	\$ 44,609	\$ 68,870	\$ -	\$ 41,548	\$ 66,630	\$ -

Chip Sealing/Asphalt Cold Mix

	53312 Street Cleaning							
820	Capital Outlay	-	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**City of Brillion
2016 Budget
Capital Reserves/Detail**

	Account Description 53313 - Snow & Ice Control	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 6/30/2015	2015 Est Year End	2016 Adopted
810	Capital Outlay Expenditures	-	-	-	-	-	-	-
830	Reserves	-	-	15,000	25,000	10,399	10,399	25,000
		\$ -	\$ -	\$ 15,000	\$ 25,000	\$ 10,399	\$ 10,399	\$ 25,000

#810 Salt Shed at Compost Site

#830 Salt/Sand/Gravle

	Account Description 53315 Street Signs & Markings	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 6/30/2015	2015 Est Year End	2016 Adopted
830	Reserves (Decorative Directional/Facility Signage) Street Signs	-	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note:

	53433 - Sidewalks
830	Reserves

		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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Sidewalk Repairs

Note: Usually completed in conjunction w/Street
Maintenance/Reconstruction projects (#53311)

	Account Description 53424 - Curb & Gutters
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820	Capital Improvements	-	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Usually completed in conjunction w/Street
Maintenance/Reconstruction projects (#53311)

	Account Description 53441 - Storm Sewer	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 6/30/2015	2015 Est Year End	2016 Adopted
820	Capital Improvements	11,994	11,994	-	-	-	-	-
830	Reserves	-	-	14,900	-	6,351	8,829	1,000
		\$ 11,994	\$ 11,994	\$ 14,900	\$ -	\$ 6,351	\$ 8,829	\$ 1,000

Note: #830 - Catch Basin-Jetting-Storm Sewer Replacement \$5,000

**City of Brillion
2016 Budget
Capital Reserves/Detail**

53445 - Bridges & Culverts

820 Capital Improvements - - - - -

	\$	-	\$	-	\$	-	\$	-	\$	-
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53451 - Parking Lots

820 Capital Improvements

	\$	-	\$	-	\$	-	\$	-	\$	-
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Account Description	2012	2013	2014	2015	2015	2015	2016
53735 - Landfill	Actual	Actual	Actual	Adopted	6/30/2015	Est Year End	Adotped

830 Reserves (Closed Landfill)	2,700	2,700	4,378	3,000	2,353	3,343	-
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	\$	2,700	\$	2,700	\$	4,378	\$	3,000	\$	2,353	\$	3,343	\$	-
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53737 - Compost (Chipping)

820 Capital Improvements

	\$	-	\$	-	\$	-	\$	-	\$	-
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tub grinding

Account Description	2012	2013	2014	2015	2015	2015	2016
53736 - Recycling	Actual	Actual	Actual	Adopted	6/30/2015	Est Year End	Adopted

830 Reserves	-	-	(559)	-	(559)	(559)	-
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	\$	-	\$	-	\$	(559)	\$	-	\$	(559)	\$	(559)	\$	-
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53741 - Weed Control

820 Capital Outlay

	\$	-	\$	-	\$	-	\$	-	\$	-
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Account Description	2012	2013	2014	2015	2015	2015	2016
54111-Public Health	Actual	Actual	Actual	Adopted	6/30/2015	Est Year End	Adopted

810 Capital Outlay Expenditures	-	-	-	-	-	-	-
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830 Reserves

	\$	-	\$	-	\$	-	\$	-	\$	-
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Note:

Account Description	2012	2013	2014	2015	2015	2015	2016
54911-Cemetery	Actual	Actual	Actual	Adopted	6/30/2015	Est Year End	Adopted

810 Capital Outlay Expenditures	-	-	-	-	-	-	-
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830 Reserves	-	-	-	-	-	-	3,000
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	\$	-	\$	-	\$	-	\$	-	\$	3,000
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Note: Community Center Road

**City of Brillion
2016 Budget
Capital Reserves/Detail**

	Account Description 55111 - Library	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 6/30/2015	2015 Est Year End	2016 Adopted
810	Capital Outlay Expenditures	1,354	1,354	5,970	-	5,970	5,970	1,700
820	Capital Improvements	-	-	-	1,600	-	-	-
830	Reserves (Technology / Mechanical)	33,331	33,331	49,474	3,000	44,029	46,029	-
		\$ 34,685	\$ 34,685	\$ 55,444	\$ 4,600	\$ 49,999	\$ 51,999	\$ 1,700

Note:

#810 Colored Copier Lease

Acct No.	Account Description 55191 - Community Center	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 6/30/2015	2015 Est Year End	2016 Adopted
810	Capital Outlay Expenditure	-	-	160	-	-	-	-
820	Capital Improvements	-	-	-	10,000	-	-	12,000
830	Reserves (Com. Center Rsv Fund) (Air Conditioner/Elevator)	6,694	6,694	-	-	-	-	-
		\$ 6,694	\$ 6,694	\$ 160	\$ 10,000	\$ -	\$ -	\$ 12,000

TOTAL

% Increase/Decrease

#810 -

Note: #820

	Account Description 55211 - Parks	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 6/30/2015	2015 Est Year End	2016 Adopted
810	Capital Outlay Expenditures	-	-	-	5,000	-	-	-
820	Capital Improvements	-	-	1,850	-	-	1,850	
830	Reserves (Park Dev. Rsv Fund)	\$ -	\$ -	\$ 3,157	\$ 2,000	\$ (1,138)	\$ 3,157	
	196 Park Equipment Replacement							
	197 Park Enhancement			3,157	2,000	(1,138)	3,157	
	198 Park Development Fees							
	TOTAL	\$ -	\$ -	\$ 5,007	\$ 7,000	\$ (1,138)	\$ 5,007	\$ -

Notes:

#810 Park Roof Replacement Needs

#820

#830-197 \$2,000 - Bark for Horn Park

**City of Brillion
2016 Budget
Capital Reserves/Detail**

	Account Description 55442 Swimming Pool	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 6/30/2015	2015 Est Year End	2016 Adopted
810	Capital Outlay Expenditures	-	-	-	250	-	-	-
820	Capital Improvements	-	-	118,249	11,600	-	-	-
830	Reserves (Com. Center Rsv Fund)	-	-	-	-	-	-	-
TOTAL		\$ -	\$ -	\$ 118,249	\$ 11,850	\$ -	\$ -	\$ -

% Increase/Decrease

Notes:

#810 Pressure Washer

#820 ADA Chair Lifts

	Account Description 56711 - Community Development	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 6/30/2015	2015 Est Year End	2016 Adopted
810	Capital Outlay Expenditures	(1,846)	(1,846)	-	-	-	-	-
830	Reserves	2,166	2,166	17,681	1,000	7,413	14,603	15,000
TOTAL		\$ 320	\$ 320	\$ 17,681	\$ 1,000	\$ 7,413	\$ 14,603	\$ 15,000

Notes:

#810 Zero Interest Loan Program

#830 \$1,000 RDA Projects

Acct	Account Description 56713 - Maps & Plats	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 6/30/2015	2015 Est Year End	2016 Adopted
830	Reserves	-	-	-	-	-	-	-
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note:

	Account Description 56800 - Technology	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 6/30/2015	2015 Est Year End	2016 Adopted
810	Capital Outlay Expenditures	-	-	-	-	-	-	-
830	Reserves	3,871	3,871	879	2,500	879	879	1,000
TOTAL		\$ 3,871	\$ 3,871	\$ 879	\$ 2,500	\$ 879	\$ 879	\$ 1,000

	58400 - Debt Service							
	Bond Issue Fees	-	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOTAL CAPITAL / RESERVES		\$ 124,919	\$ 124,919	\$ 750,144	\$ 129,713	\$ 472,840	\$ 558,666	\$ 103,450
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City of Brillion
2016 Budget
Capital Reserves/Detail

		<u>Operating</u>	<u>Capital/Res.</u>
2016			
Total Operating & Capital Expenditures:	\$ 2,841,257	2,737,807	103,450
Total Operating & Capital Revenue:	<u>\$ 1,595,459</u>	<u>1,539,028</u>	<u>56,431</u>
Levy	\$ 1,245,798	1,198,779	47,019

City's Tax Rate	7.05
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		<u>Operating</u>	<u>Capital/Res.</u>
2015 Approved			
Total Operating & Capital Expenditures:	\$ 2,769,017	2,639,304	129,713
Total Operating & Capital Revenue:	<u>\$ 1,582,809</u>	<u>1,552,095</u>	<u>30,714</u>
Levy	\$ 1,186,208	1,087,209	98,999

2016 Adopted Levy	\$ 1,245,798	
2015 Adopted Levy	<u>\$ 1,186,208</u>	
Difference	\$ 59,590	4.78%