City of Brillion

2016 Annual Budget

SMALL CITY, BIG HEART

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

CITY OF BRILLION

2016 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

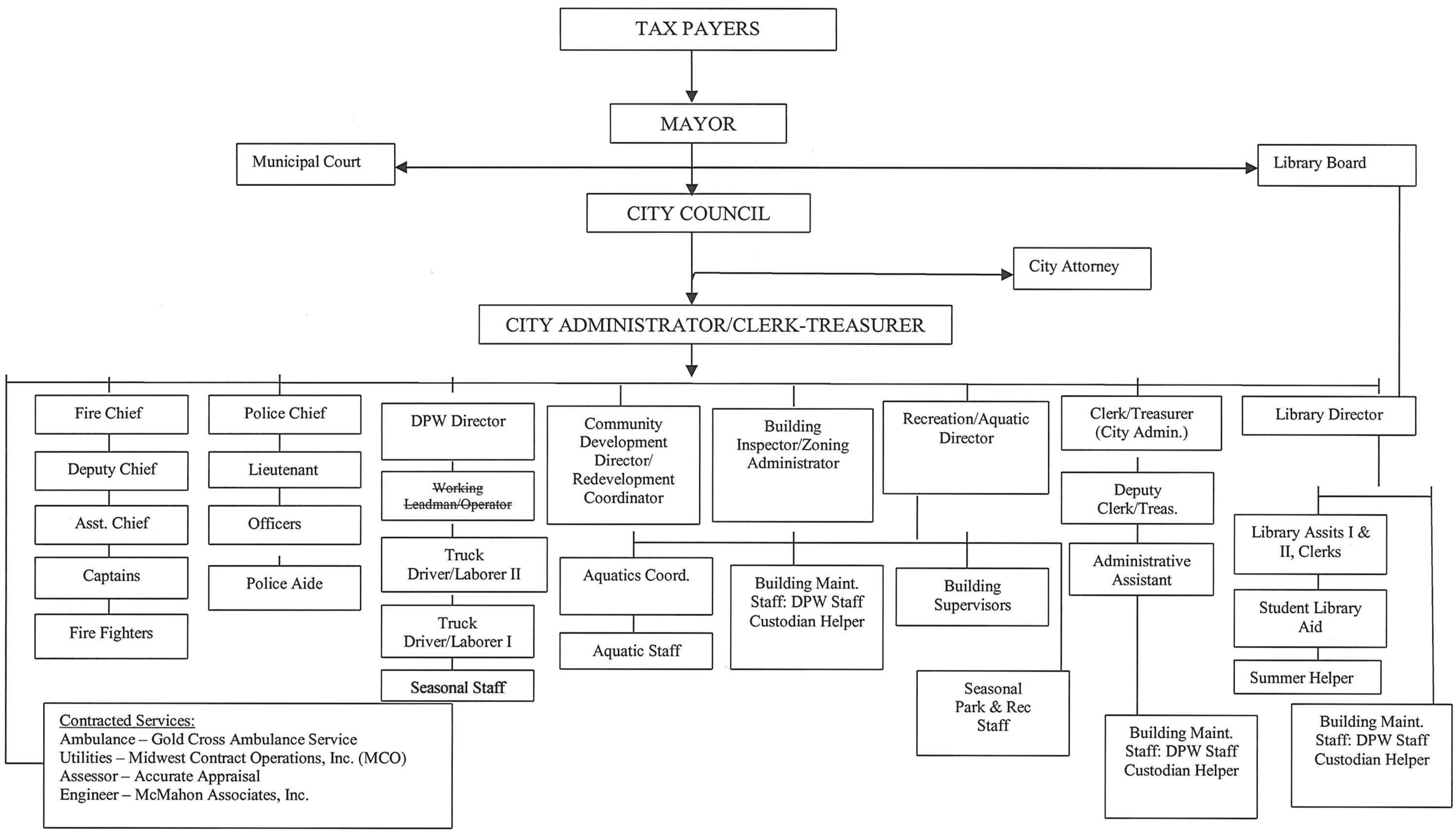
Lori M. Gosz, City Administrator/Clerk-Treasurer

Mission Statement

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

Adopted 11/23/2015

CITY OF BRILLION
ORGANIZATIONAL CHART



Revised 11/23/2015

NOTICE
CITY OF BRILLION
2016 ADOPTED BUDGET

NOTICE IS HEREBY GIVEN, that copies of the adopted 2016 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 2016 budget can also be found on the City website at www.ci.brillion.wi.us.

	2015 Approved	2016 Adopted	% Increase or Decrease
GENERAL FUND REVENUES			
Taxes	$ 1,098,209	$ 1,210,779	9.30%
Sales and Use Taxes	$ 13,600	$ 15,000	9.33%
Payments in Lieu of Taxes	$ 135,193	$ 111,000	-21.80%
Special Assessments	$ -	$ -	0.00%
Intergovernmental Revenues	$ 957,910	$ 938,507	-2.07%
Licenses & Permits	$ 44,818	$ 46,094	2.77%
Fines & Forfeitures	$ 13,440	$ 14,519	7.43%
Charges for Services	$ 369,994	$ 387,982	4.64%
Miscellaneous Income	$ 6,140	$ 13,925	55.91%
Income - Other Sources	$ -	$ -	0.00%
Subtotal - General Fund Revenues	$ 2,639,304	$ 2,737,807	3.60%
CAPITAL/RESERVE REVENUES			
Tax Revenues	$ 98,999	$ 47,019	-110.55%
Intergovernmental	$ 19,500	$ 19,500	0.00%
Special Assessments	$ 6,214	$ 31,931	80.54%
Other Revenues	$ 5,000	$ 5,000	0.00%
Subtotal - Capital/Revenues	$ 129,713	$ 103,450	-25.39%
Add: Applied TIF Revenues	$ -	$ -	0.00%
Add: Tranfer Utilities	$ -	$ -	0.00%
Add: Applied Fund Balance	$ -	$ -	0.00%
Subtotal - Other Revenues	$ -	$ -	0.00%
Total Revenues / Other Sources	**$ 2,769,017**	**$ 2,841,257**	**2.54%**
GENERAL FUND EXPENDITURES			
General Government	$ 300,217	$ 301,838	0.54%
Public Safety	$ 1,075,027	$ 1,090,079	1.38%
Public Works	$ 290,796	$ 273,516	-6.32%
Sanitation	$ 167,731	$ 184,607	9.14%
Health & Human Services	$ 7,886	$ 7,744	-1.84%
Culture & Recreation	$ 572,972	$ 590,091	2.90%
Conservation & Development	$ 51,163	$ 59,540	14.07%
Debt Retirement	$ 173,512	$ 230,391	24.69%
Transfer- Other Funds	$ -	$ -	0.00%
Subtotal Expenditures	$ 2,639,304	$ 2,737,807	3.60%
CAPITAL/RESERVE EXPENDITURES			
General Government	$ 6,200	$ -	0.00%
Public Safety	$ 28,563	$ 26,750	-6.78%
Public Works	$ 55,000	$ 44,000	-25.00%
Sanitation	$ 3,000	$ -	0.00%
Health & Human Services	$ -	$ 3,000	100.00%
Culture & Recreation	$ 33,450	$ 13,700	-144.16%
Conservation & Development	$ 1,000	$ 15,000	93.33%
Technology	$ 2,500	$ 1,000	-150.00%
Debt Service	$ -	$ -	0.00%
Subtotal Expenditures	$ 129,713	$ 103,450	-25.39%
TOTAL EXPENDITURES	**$ 2,769,017**	**$ 2,841,257**	**2.54%**

LEVY / MILL RATE SUMMARY

AGENCY	2015 LEVY	2015 MILL RATES	2016 LEVY	2016 MILL RATES
State of Wisconsin	$ 32,580.02	$ 0.163	$ 33,548.08	$ 0.168
Calumet County	$ 1,042,870.32	$ 5.231	$1,045,619.06	$ 5.224
Brillion School District	$ 2,071,170.47	$ 10.389	$2,049,796.03	$ 10.240
Fox Valley Technical College	$ 215,778.65	$ 1.082	$ 220,973.84	$ 1.104
City of Brillion	$ 1,342,478.26	$ 6.734	$1,411,362.70	$ 7.051
TOTAL LEVY / MILL RATE	$ 4,704,877.71	$ 23.600	$4,761,299.71	$ 23.786
SCHOOL TAX CREDIT		1.4597		1.7041
TAX RATE	$ 4,704,877.71	$ 22.140	$4,761,299.71	$ 22.082

Notive is given under my hand and the
Corporate Seal of the City of Brillion
on this 24th day of November, 2015

Lori M. Gosz, CMC
Administrator/Clerk/Treasurer

RESOLUTION NO. RE15-20

A RESOLUTION ADOPTING THE 2016 BUDGET FOR THE CITY OF BRILLION

WHEREAS, the draft 2016 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 2016 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 2016 City of Brillion Budget in the following amounts is hereby approved:

General Fund Revenues	
Taxes	$ 1,210,779
Sales and Use Taxes	15,000
Payment in Lieu of Taxes	111,000
Special Assessments	-
Intergovernmental Revenues	938,507
Licenses & Permits	46,094
Fines & Forfeitures	14,519
Charges for Services	387,982
Miscellaneous Income	13,925
Income – Other Sources	-
Subtotal – General Fund Revenues	2,737,807
Capital/Reserve Revenues	
Tax Revenues	47,019
Intergovernmental	19,500
Special Assessments	31,931
Other Revenues	5,000

Subtotal – Capital/Reserves	103,450
Add: Applied TIF Revenues	-
Add: Transfer Utilities	-
Add: Applied Fund Balance	-
Subtotal – Other Revenues	-
Total Revenues/Other Sources	**2,841,257**
General Fund Expenditures	
General Government	301,838
Public Safety	1,090,079
Public Works	273,516
Sanitation	184,607
Health & Human Services	7,744
Culture & Recreation	590,091
Conservation & Development	59,540
Debt Retirement	230,391
Transfer – Other Funds	-
Subtotal Expenditures	2,737,807
Capital/Reserves Expenditures	
General Government	-
Public Safety	26,750
Public Works	44,000
Sanitation	-
Health & Human Services	3,000
Culture & Recreation	13,700
Conservation & Development	15,000
Technology	1,000
Debt Service	-
Subtotal Expenditures	103,450
Total Expenditures	**2,841,257**

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 2016.

Resolution No. RE15-20 introduced and its adoption moved by Alderperson Van Frachen, second by Alderperson Edinger.

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

__7__Votes Cast
__7__Votes Yes
__0__Votes No

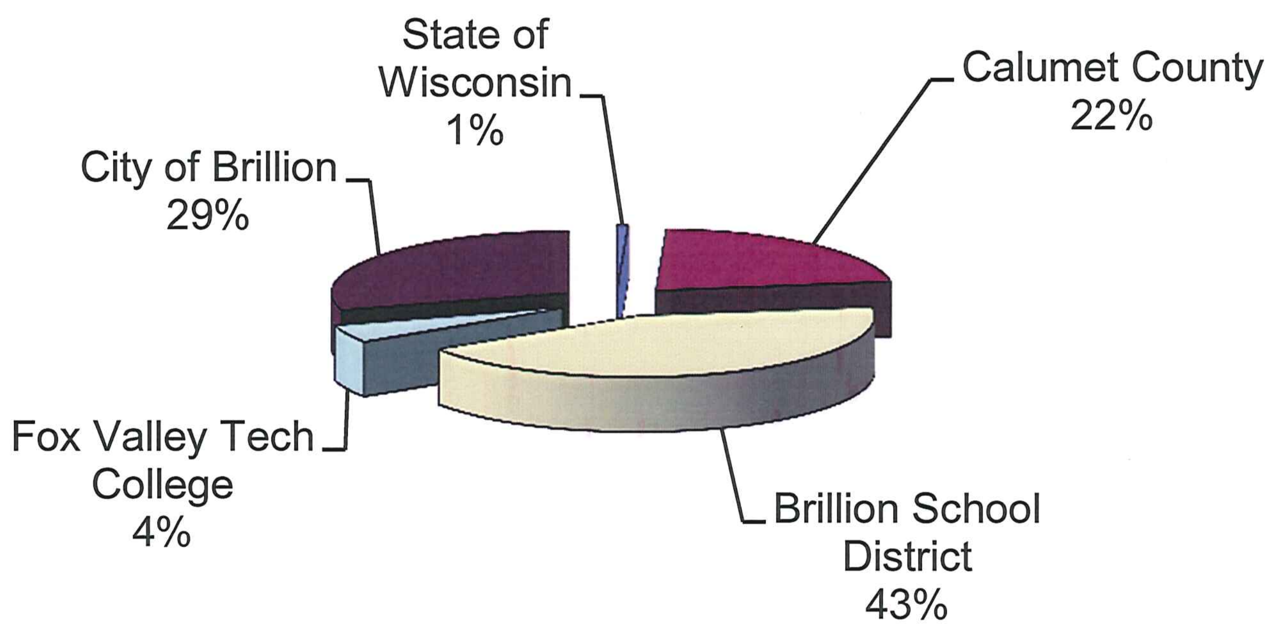
The Mayor declared Resolution No. RE15-20 adopted, approved and signed the same this 23rd day of November, 2015.

Gary Deiter
Mayor

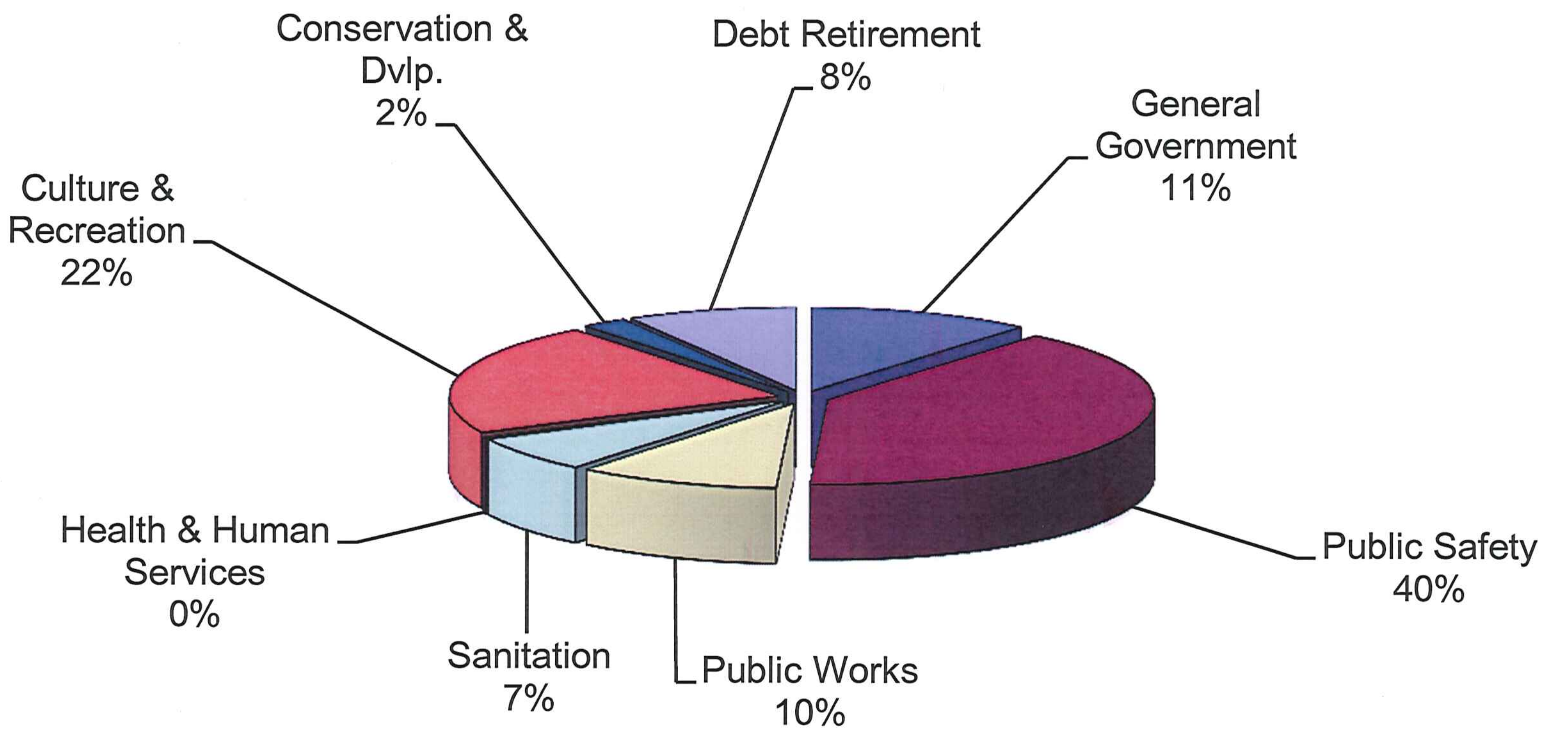
Attested: ______________________

Lori M. Gosz, CMC
Administrator/Clerk/Treasurer

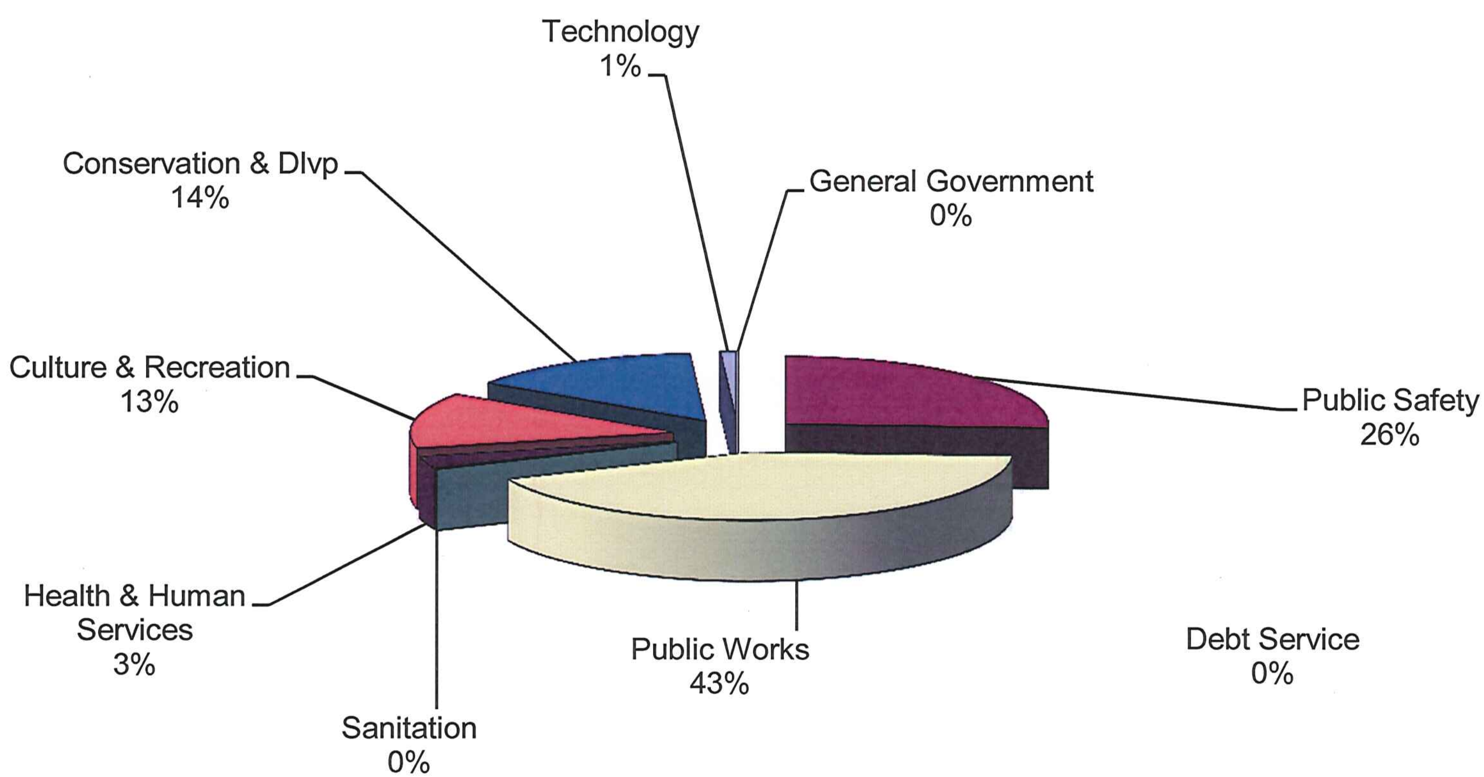
2016
TAX LEVY DISTRIBUTION



2016 OPERATING BUDGET
$2,737,807



2016 CAPT & RESERVE BUDGET
$103,450



Tax Rate Comparison
2012-2016

Population	2012 3148		2013 3183		2014 3187		2015 3191	
AGENCY	2012 LEVY	2012 MILL RATE	2013 LEVY	2013 MILL RATE	2014 LEVY	2014 MILL RATE	2015 LEVY	2015 MILL RATE
STATE	$ 32,453.68	0.169138995	$ 32,685.15	0.163798638	$ 31,853.60	0.159354609	$ 32,580.02	0.163424447
CALUMET COUNTY	$ 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	$ 1,905,917.67	9.933079981	$ 2,007,228.99	10.05904438	$ 1,966,449.37	9.83759359	$ 2,071,170.47	10.38918606
FOX VALLEY TECH	$ 342,410.49	1.784542323	$ 379,305.40	1.9008543	$ 370,417.35	1.853093918	$ 215,778.65	1.082366009
CITY OF BRILLION	$ 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	$ 4,895,461.10	25.51369742	$ 4,800,083.51	24.05517915	$ 4,724,216.84	23.63392922	$ 4,704,877.71	23.60010952
(-)STATE CREDIT		$ 1.44		$ 1.41	estimate	$ 1.46	estimate	$ 1.46
NET TAX RATE		24.0712		22.6441		22.1743		22.1404
% DIF. (TAX RATE)	0.86%		-5.72%		-1.75%		-0.14%	
% DIF. (NET TAX RATE)	1.16%		-5.93%		-2.07%		-0.15%	
ASSESSED VALUATION								
2011	$ 191,875,800	0.812%						
2012	$ 199,544,700	3.997%						
2013	$ 199,891,300	0.174%						
2014	$ 199,358,300	-0.267%						
2015	$ 200,169,000	0.407%						
EQUALIZED VALUATION								
2011	$ 191,234,600	1.69%						
2012	$ 192,598,500	0.71%						
2013	$ 187,698,700	-2.54%						
2014	$ 191,979,200	2.28%						
2015	$ 197,683,500	2.97%						
ASSESSMENT RATIO (%)								
2011	1.0030	-0.90%						
2012	1.0361	3.30%						
2013	1.0640	2.70%						
2014	1.0384	-2.41%						
2015	1.0127	-2.47%						

Statement of Assessment

(Assessment Roll)	Actual #'s 2013	Actual #'s 2014		2013 vs 2014	Actual #'s 2014	Final 2015		2014 vs 2015
Residential	$ 121,792,200.00	$ 122,574,300.00		$ 782,100.00	$ 122,574,300.00	$ 122,847,700.00		$ 273,400.00
Commercial	$ 45,177,300.00	$ 45,306,200.00		$ 128,900.00	$ 45,306,200.00	$ 45,128,400.00		$ (177,800.00)
Manufacturing	**$ 22,222,500.00**	**$ 21,950,600.00**	*	$ (271,900.00)	**$ 21,950,600.00**	**$ 21,178,400.00**	*	$ (772,200.00)
Agricultural	$ 42,100.00	$ 41,600.00		$ (500.00)	$ 41,600.00	$ 41,700.00		$ 100.00
Swamp/waste	$ 800.00	$ 800.00		$ -	$ 800.00	$ 800.00		$ -
w/Manufacturing	**$ 189,234,900.00**	**$ 189,873,500.00**		$ 638,600.00	**$ 189,873,500.00**	**$ 189,197,000.00**		$ (676,500.00)
w/out Man.	$ 167,012,400.00	$ 167,922,900.00		$ 910,500.00	$ 167,922,900.00	$ 168,018,600.00		$ 95,700.00
Personal Property								
(Local Assessed)								
Boats/Watercraft	$ -	$ -		$ -	$ -	$ 12,400.00		$ 12,400.00
Machinery	$ 2,855,100.00	$ 2,526,000.00		$ (329,100.00)	$ 2,526,000.00	$ 2,309,300.00		$ (216,700.00)
Furn./Fix	$ 3,262,100.00	$ 3,090,200.00		$ (171,900.00)	$ 3,090,200.00	$ 2,848,300.00		$ (241,900.00)
Other	$ 204,500.00	$ 181,600.00		$ (22,900.00)	$ 181,600.00	$ 1,079,200.00		$ 897,600.00
	$ 6,321,700.00	**$ 5,797,800.00**		$ (523,900.00)	**$ 5,797,800.00**	**$ 6,249,200.00**		$ 451,400.00
(State Assessed)								
	$ 2,342,200.00	$ 2,103,700.00	*	$ (238,500.00)	$ 2,103,700.00	$ 2,633,000.00	*	$ 529,300.00
	$ 1,567,500.00	$ 1,196,000.00	*	$ (371,500.00)	$ 1,196,000.00	$ 1,545,600.00	*	$ 349,600.00
	$ 425,000.00	$ 387,300.00	*	$ (37,700.00)	$ 387,300.00	$ 544,200.00	*	$ 156,900.00
	$ 4,334,700.00	**$ 3,687,000.00**	*	$ (647,700.00)	**$ 3,687,000.00**	**$ 4,722,800.00**	*	$ 1,035,800.00
	$ 199,891,300.00	**$ 199,358,300.00**	*	**$ (533,000.00)**	**$ 199,358,300.00**	**$ 200,169,000.00**	*	**$ 810,700.00**