

CITY OF BRILLION

2021 ANNUAL BUDGET

FISCAL YEAR
JANUARY 1st - DECEMBER 31st



BRILLION COMMON COUNCIL

Mel Edinger, Mayor
Betty Nies, Council President, Alderperson At-Large

Tim Hanson, Alderperson At-Large
Joe Levash, Alderperson At-Large
Sarah Pielhop, Alderperson At-Large

TJ Moehr, Alderperson At-Large
Carrie Wenzel, Alderperson At-Large
Joe Behnke, Alderperson At-Large

Lori M. Gosz, City Administrator
Patricia A. Schreiber, Clerk-Treasurer

Mission Statement

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

Adopted 11/09/2020

City of Brillion

2021 Annual Budget



*A Great Place to Live - Work - Learn - Play
Together*

RESOLUTION NO. RE20-21

**A RESOLUTION ADOPTING THE 2021 BUDGET
FOR THE CITY OF BRILLION**

WHEREAS, the draft 2021 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 2021 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,

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 2021 City of Brillion Budget in the following amounts is hereby approved:

General Fund Revenues

Taxes	\$ 1,000,154
Sales and Use Taxes	-
Payment in Lieu of Taxes	130,210
Special Assessments	-
Intergovernmental Revenues	947,363
Licenses & Permits	74,000
Fines & Forfeitures	13,600
Charges for Services	454,751
Miscellaneous Income	22,500
Income – Other Sources	-
Total – General Fund Revenues	2,642,578

General Fund Expenditures

General Government	307,042
Public Safety	1,226,973
Public Works	321,083
Sanitation	238,147
Health & Human Services	8,686
Culture & Recreation	417,377

Conservation & Development	2,770
Transfer – Other Funds	-
Debt Retirement	120,500
Total – General Fund Expenditures	2,642,578

2021 Adopted Budget

Estimated Fund Balance January 1	Total Revenues	Total Expenditures	Projects Fund Balance December 31	Property Tax Levy
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All Funds

General Fund	\$ 411,385	\$1,652,424	\$2,642,578	\$ 411,385	\$ 990,154
Cap/Reserve	\$ 225,314	\$ 104,000	\$ 196,225	\$ 225,314	\$ 92,225
Library Fund	\$ (562)	\$ 126,858	\$ 222,708	\$ -	\$ 95,850
Room Tax	\$ 17,625	\$ 18,000	\$ 18,000	\$ 17,625	\$ -
RDA Fund	\$ (1,279)	\$ 3,000	\$ 3,500	\$ -	\$ 500
Debt Service	\$ -	\$ -	\$ 491,227	\$ -	\$ 491,227
TOTAL	\$ 652,483	\$1,904,282	\$3,574,238	\$ 654,324	\$1,669,955


BE IT FURTHER RESOLVED, that the Common Council of the City of Brillion does authorize the property tax levy in the amount of one million six hundred sixty-nine thousand nine hundred fifty-five dollars (\$1,669,955) for the taxation of all taxable real and personal 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 2021.


Resolution No. RE20-21 introduced and its adoption moved by Alderperson Levash, second by Alderperson Wenzel.

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

7 Votes Cast
6 Votes Yes
1 Votes No

The Mayor declared Resolution No. RE20-21 adopted, approved and signed the same this 9th day of November, 2020.


 Mel Edinger
 Mayor

Attested: 
 Patricia Schreiber
 City Clerk/Treasurer

**NOTICE
CITY OF BRILLION
2021 ADOPTED BUDGET**

NOTICE IS HEREBY GIVEN, that copies of the adopted 2021 budget are on file in the City Clerk/Treasurer's office at 201 N. Main Street Brillion, WI. A copy of the 2021 budget can also be found on the City website at www.ci.brillion.wi.us.

	2020 Approved	2021 Adopted	% Increase or Decrease
REVENUES			
General Fund			
Taxes	\$ 1,073,738	\$ 1,000,154	-7.36%
Sales and Use Taxes	\$ -	\$ -	0.00%
Payments in Lieu of Taxes	\$ 123,985	\$ 130,210	4.78%
Special Assessments	\$ -	\$ -	0.00%
Intergovernmental Revenues	\$ 901,711	\$ 947,363	4.82%
Licenses & Permits	\$ 74,890	\$ 74,000	-1.20%
Fines & Forfeitures	\$ 13,700	\$ 13,600	-0.74%
Charges for Services	\$ 455,245	\$ 454,751	-0.11%
Miscellaneous Income	\$ 19,000	\$ 22,500	15.56%
Income - Other Sources	\$ 76,000	\$ -	0.00%
Subtotal - General Fund Revenues	\$ 2,738,269	\$ 2,642,578	-3.62%
Capital/Reserves Funds	\$ 147,407	\$ 196,225	
Library Special Revenue Fund	\$ 224,734	\$ 222,708	
Room Tax Special Revenue Fund	\$ 18,000	\$ 18,000	
RDA Fund	\$ 3,500	\$ 3,500	
Debt Service Fund	\$ 395,119	\$ 491,227	
TOTAL REVENUES	\$ 3,527,029	\$ 3,574,238	
EXPENDITURES			
Government Fund			
General Government	\$ 317,415	\$ 307,042	-3.38%
Public Safety	\$ 1,288,934	\$ 1,226,973	-5.05%
Public Works	\$ 348,744	\$ 321,083	-8.61%
Sanitation	\$ 220,368	\$ 238,147	7.47%
Health & Human Services	\$ 8,521	\$ 8,686	1.90%
Culture & Recreation	\$ 425,418	\$ 417,377	-1.93%
Conservation & Development	\$ 5,870	\$ 2,770	-111.91%
Transfer- Other Funds	\$ -	\$ -	0.00%
Debt Retirement	\$ 123,000	\$ 120,500	
Subtotal Expenditures	\$ 2,738,269	\$ 2,642,578	-3.62%
Capital/Reserves Funds	\$ 147,407	\$ 196,225	
Library Special Revenue Fund	\$ 224,734	\$ 222,708	
Room Tax Special Revenue Fund	\$ 18,000	\$ 18,000	
RDA Fund	\$ 3,500	\$ 3,500	
Debt Service Fund	\$ 395,119	\$ 491,227	
TOTAL EXPENDITURES	\$ 3,527,030	\$ 3,574,237	1.32%

LEVY / MILL RATE SUMMARY

AGENCY	2020 LEVY	2020 MILL RATES	2021 LEVY	2021 MILL RATES
Calumet County	\$ 1,265,402.47	\$ 6.182	\$ -	0
Brillion School District	\$ 2,203,479.22	\$ 10.765	\$ 2,311,079.20	10.44843641
Fox Valley Technical College	\$ 232,941.86	\$ 1.138	\$ 247,743.59	1.120053868
City of Brillion	\$ 1,841,837.05	\$ 8.998	\$ 1,897,054.62	8.576622798
TOTAL LEVY / MILL RATE	\$ 5,543,660.61	\$ 27.08	\$ 4,455,877.42	\$ 20.145
SCHOOL TAX CREDIT		1.7002		0.0000
TAX RATE	\$ 5,543,660.61	\$ 25.383	\$ 4,455,877.42	\$ 20.145

Note: At the time of this publication, the School Tax Credit information was not available.

Notive is given under my hand and the
Corporate Seal of the City of Brillion
on this 10th day of November, 2020.

Patricia Schreiber
City Clerk/Treasurer

Statement of Assessment

RE Assmt

(Assessment Roll)	Final	Final	2018 vs 2019	Final	Final	2019 vs 2020
	2018	2019		2019	2020	
Residential	\$ 129,181,300.00	\$ 129,874,600.00	\$ 693,300.00	\$ 129,874,600.00	\$ 131,448,400.00	\$ 1,573,800.00
Commercial	\$ 46,332,000.00	\$ 52,496,100.00	\$ 6,164,100.00	\$ 52,496,100.00	\$ 50,291,700.00	\$ (2,204,400.00)
Manufacturing	\$ 20,837,700.00	\$ 16,007,200.00	* \$ (4,830,500.00)	\$ 16,007,200.00	\$ 16,213,700.00	* \$ 206,500.00
Agricultural	\$ 36,500.00	\$ 40,500.00	\$ 4,000.00	\$ 40,500.00	\$ 38,500.00	\$ (2,000.00)
Swamp/waste	\$ 11,000.00	\$ 14,000.00	\$ 3,000.00	\$ 14,000.00	\$ 15,100.00	\$ 1,100.00
Agricultural Forest	\$ 35,700.00	\$ 35,700.00	\$ -	\$ 35,700.00	\$ 35,700.00	\$ -
 w/Manufacturing	 \$ 196,434,200.00	 \$ 198,468,100.00	 \$ 2,033,900.00	 \$ 198,468,100.00	 \$ 198,043,100.00	 \$ (425,000.00)
 w/out Man.	 \$ 175,596,500.00	 \$ 182,460,900.00	 \$ 6,864,400.00	 \$ 182,460,900.00	 \$ 181,829,400.00	 \$ (631,500.00)
Personal Property						
(Local Assessed)						
Boats/Watercraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Machinery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furn./Fix	\$ 2,958,900.00	\$ 2,433,100.00	\$ (525,800.00)	\$ 2,433,100.00	\$ 2,167,100.00	\$ (266,000.00)
Other	\$ 897,100.00	\$ 145,200.00	\$ (751,900.00)	\$ 145,200.00	\$ 188,800.00	\$ 43,600.00
	<u>\$ 3,856,000.00</u>	<u>\$ 2,578,300.00</u>	<u>\$ (1,277,700.00)</u>	<u>\$ 2,578,300.00</u>	<u>\$ 2,355,900.00</u>	<u>\$ (222,400.00)</u>
 (State Assessed)						
	\$ 1,780,900.00	\$ 1,318,200.00	* \$ (462,700.00)	\$ 1,318,200.00	\$ 18,382,300.00	* \$ 17,064,100.00
	\$ 1,823,500.00	\$ 1,827,500.00	* \$ 4,000.00	\$ 1,827,500.00	\$ 1,787,300.00	* \$ (40,200.00)
	\$ 635,500.00	\$ 495,400.00	* \$ (140,100.00)	\$ 495,400.00	\$ 620,400.00	* \$ 125,000.00
	<u>\$ 4,239,900.00</u>	<u>\$ 3,641,100.00</u>	<u>* \$ (598,800.00)</u>	<u>\$ 3,641,100.00</u>	<u>\$ 20,790,000.00</u>	<u>* \$ 17,148,900.00</u>
	 \$ 204,530,100.00	 \$ 204,687,500.00	 * \$ 157,400.00	 \$ 204,687,500.00	 \$ 221,189,000.00	 * \$ 16,501,500.00

TIF CALC'S

TAXING JURISDICTION	2021 APPORTIONED LEVY	2020 EQUALIZED (LESS TID)	INTERIM RATE	2020 EQUALIZED (WITH TID)	AMOUNT TO BE LEVIED	2021 TAX INCREMENT	Tax Rate	Levy Increase	Rate Increase	% of Taxes
Calumet County	\$ 1,179,509.77	\$ 219,448,101	0.005374892	\$ 249,291,100	\$ 1,339,912.66	\$ 160,402.89	\$ 6.0577726	8.5%	-2.1%	23%
Brillion School District	\$ 2,034,416.56	\$ 219,448,101	0.009270605	\$ 249,291,100	\$ 2,311,079.20	\$ 276,662.64	\$ 10.4484364	7.6%	-3.0%	40%
Fox Valley Tech College	\$ 218,085.85	\$ 219,448,101	0.000993792	\$ 249,291,100	\$ 247,743.59	\$ 29,657.74	\$ 1.1200539	0.08864	-1.6%	4%
City of Brillion	\$ 1,669,955.46	\$ 219,448,101	0.007609797	\$ 249,291,100	\$ 1,897,054.62	\$ 227,099.16	\$ 8.5766228	5.9%	-4.9%	33%
Total	\$ 5,101,967.64	\$ 219,448,101	0.023249085	\$ 249,291,100	\$ 5,795,790.07	\$ 693,822.43	\$ 26.2028856	7.29%	-3.4%	100%
Ass'd Valuation					Est. not final	School Levy Tax Credit	1.5734			
\$	221,189,000.00				Mill Rate	\$	24.6294682		-3.1%	

Equalized Value	Increment Value	2020 Tax Increment
TIF #2	4,746,100	110,342.48
TIF #3	10,265,200	238,656.51
TIF #4	12,557,800	291,957.36
TIF #5	2,273,899	52,866.07
	29,842,999	693,822.43

TAXING JURISDICTION	2020 APPORTIONED LEVY	2019 EQUALIZED (LESS TID)	INTERIM RATE	2019 EQUALIZED (WITH TID)	AMOUNT TO BE LEVIED	2020 TAX INCREMENT	Tax Rate	Levy Increase	Rate Increase	% of Taxes
Calumet County	\$ 1,079,684.39	\$ 194,238,801	0.005558541	\$ 227,650,100	\$ 1,265,402.47	\$ 185,718.08	\$ 6.1821190	3.2%	5.9%	23%
Brillion School District	\$ 1,880,083.35	\$ 194,238,801	0.009679237	\$ 227,650,100	\$ 2,203,479.22	\$ 323,395.87	\$ 10.7650893	10.5%	13.0%	40%
Fox Valley Tech College	\$ 198,753.91	\$ 194,238,801	0.001023245	\$ 227,650,100	\$ 232,941.86	\$ 34,187.95	\$ 1.1380366	-0.0048	2.3%	4%
City of Brillion	\$ 1,571,517.96	\$ 194,238,801	0.008090649	\$ 227,650,100	\$ 1,841,837.05	\$ 270,319.09	\$ 8.9982879	1.0%	3.8%	33%
Total	\$ 4,730,039.61	\$ 194,238,801	0.024351672	\$ 227,650,100	\$ 5,543,660.61	\$ 813,621.00	\$ 27.0835327	5.20%	7.9%	100%
Ass'd Valuation					School Levy Tax Credit	1.7002				
\$	204,687,500.00				Mill Rate	\$	25.3833672		8.6%	

Equalized Value	Increment Value	2019 Tax Increment
TIF #2	4,811,200	117,160.77
TIF #3	10,226,100	249,022.63
TIF #4	12,958,500	315,561.14
TIF #5	5,415,499	131,876.46
	33,411,299	813,621.00

Levy

		Operating	Capital/Res.	Debt Services	Library Fund	Room Tax Fund	RDA Fund
2021 Adopted							
Total Expenditures:	3,574,237	2,642,578	196,225	491,227	222,708	18,000	3,500
Total Revenue:	<u>1,904,282</u>	<u>1,652,424</u>	<u>104,000</u>	<u>-</u>	<u>126,858</u>	<u>18,000</u>	<u>3,000</u>
Levy	1,669,955	990,154	92,225	491,227	95,850	-	500

City's Tax Rate 8.58

		Operating	Capital/Res.	Debt Services	Library Fund	Room Tax Fund	RDA Fund
2020 Adopted							
Total Expenditures:	3,509,030	2,738,269	147,407	395,119	224,734	18,000	3,500
Total Revenue:	<u>1,937,512</u>	<u>1,674,531</u>	<u>136,162</u>	<u>-</u>	<u>123,819</u>	<u>18,000</u>	<u>3,000</u>
Levy	1,571,518	1,063,739	11,245	395,119	100,915	-	500

2021 Proposed Levy	1,669,955						
2020 Adopted Levy	1,571,518						
Difference	98,438	6%					

Levy Limit Worksheet

Section A: Determination of 2019 Payable for 2020 Allowable Levy Limit

1	2019 payable 2020 actual city levy plus 2020 personal property aid (\$6,458.28)	\$	1,577,976
2	Exclude prior year levy for unreimbursed expenses related to an emergency.	\$	-
3	Exclude 2019 levy for new general obligation debt authorized after July 1, 2005.	\$	517,484
4	2019 payable 2020 adjusted actual levy. Line 1 minus Lines 2 and 3.	\$	1,060,492
5	0.00% growth plus terminated TID % (0) applies to 2019 adjusted actual levy.	\$	1,060,492
6	Net new construction % (0) + terminated TID % (0) applied to 2018 adjusted actual levy.	\$	1,060,492
7	Greater of Line 5 or line 6	\$	1,060,492
8	2020 levy limit before adjustments Less 2021 personal property aid (\$7,626.98)	\$	1,052,865
9	Total adjustments from Sec. D, Line T.	\$	620,828
10	2020 payable 2021 allowable levy. Sum of Lines 7 and 8.	\$	1,673,693
11	Higher levy approved by special resolution at a special meeting of Town Electors	\$	-

Section B: Adjustment for Previous Year's Unused Levy (see 66.0602(3)(f)2., Wis. Stats.)

1	Previous year's allowable levy	\$	1,581,004
2	Previous year's actual levy	\$	1,571,518
3	Previous year's unused levy. Line 1 minus Line 2.	\$	9,486
4	Previous year's actual levy <u>1,571,518</u> x 0.015	\$	23,573
5	Allowable increase. Lesser of Line 3 or Line 4.	\$	9,486

Section C: Adjustment for Previous Year's Unused Levy (see 66.0602(3)(f)2., Wis. Stats.)

1	2018 Unused Percentage	0%
2	2017 Unused Percentage	0%
3	2016 Unused Percentage	0%
4	2015 Unused Percentage	0%
5	2014 Unused Percentage	0%
6	Total Unused Percentage (Sum of Line 1 through 5)	0%
7	Previous Year Actual Levy Due to Valuation Factor	\$ 1,029,108
8	Allowable increase (Line 6 multiplied by Line 7)	\$

Section D: Adjustments to Levy Limit

a	Increase for unused levy from previous year (see Sec. B, Line 5 above.) (add)	\$	9,486
b	Decrease in 2021 debt service levy as compared to 2020 debt service levy for debt authorized prior to July 1, 2005 (subtract)	\$	-
c	Increase in 2021 debt service levy over 2020 debt service levy for debt authorized prior to July 1, 2005. (add)	\$	-
d	Increase for town, village, or city's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats. (add)	\$	-
e	Debt service for general obligation debt authorized after July 1, 2005. (add)	\$	611,342
f	Increase in 2020 payable 2021 levy approved by a referendum. (add)	\$	-
g	Amount levied in 2020 to pay unreimbursed expenses related to an emergency. (add)	\$	-
h	Increase in costs associated with an intergovernmental cooperative agreement.	\$	-
i	Adjustment to 2020 payable 2021 levy for increase in charges assessed by a joint fire department (add)	\$	-
j	Adjustment to 2020 payable 2021 levy for transfer of services during 2019 to other governmental units. (subtract)	\$	-
k	Adjustment to 2020 payable 2021 levy for transfer of services during 2020 from other governmental units. (add)	\$	-
l	Adjustment to 2020 payable 2021 levy for annexation of land during 2020 by a city or village. (Town subtract this amount)	\$	-
m	Adjustment to 2020 payable 2021 levy for annexation of land during 2020 from a town. (Village or City add this amount)	\$	-
n	Lease payment for lease revenue bond issued before July 1, 2005. (add)	\$	-
o	Levy for shortfall for debt service on revenue bond issued under sec. 66.0621, Wis. Stats. (add)	\$	-
p	Increase in levy for shortfall in general fund due to loss of revenue from the sale of water or other commodity to a manufacturer that has discontinued operations. (add)	\$	-
q	Adjustment to 2020 payable 2021 levy for the adoption of a new fee or fee increase for covered services which were partly or wholly funded by levy in 2013. (subtract)	\$	-
r	Increase for unused levy carryforward from prior years (see Sec. C, Line 8) (add)	\$	-
s	Increase in levy for each occupancy permit issued in 2019 for qualifying new single-family residential dwelling units	\$	-
t	Increase in levy due to a reduced utility aid payment for a decommissioned or closed plant.	\$	-
	Total adjustments (Sum of Lines A through T)	\$	620,828
	Amount over (under) limit	\$	(3,737)