

Annual Report to the Community



The school District of Brillion serves all or part of these communities: City of Brillion, Town of Brillion, Town of Holland, Town of Maple Grove, Town of Morrison, Town of Rantoul, Town of Rockland, and Town of Woodville.

August 2014

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**Brillion Public Schools
Annual Meeting Agenda
August 18, 2014 @ 6:30 P.M.
Middle School Library
315 South Main Street
Brillion, WI 54110**

The Superintendent reports that proper notification of this meeting has been posted in accordance with open meeting laws of the State of Wisconsin.

- I. Call to Order by President of Board, Brian Horn
- II. Pledge of Allegiance
- III. Election of Meeting Chairperson
- IV. Treasurer's Report and Audit Summary
- V. Presentation of Budget--Superintendent
- VI. Resolution A- Salaries of Board Members
- VII. Resolution B- Reimbursement of Board Members' Expenses
- VIII. Resolution C-Designate sites for school buildings and /or acquire real estate
- IX. Resolution D- Adoption of Tax Levy including the purchase of any school vehicles.
- X. Resolution E—Sale of any unneeded personal property of the district.
- XI. Resolution F-- Establish Date and Time for the 2015 Annual Meeting
- XII. Resolution G—Adjournment

Annual Meeting Information

Voters Qualifications for the Annual Meeting

1. A citizen of the United States who is eighteen years of age or older.
2. A resident of the district for at least ten (10) days before any election. (Wisconsin Statutes Sec. 6.02)
3. If a person is challenged as to his/her qualifications to vote, the chairperson shall state the above qualifications to the challenged person. If such challenged person declares he/she is eligible to vote and the challenge is not withdrawn, the chairperson shall administer the following oath and affirmation to the challenged person: "You do solemnly swear that you are an actual resident of this school district and that you are qualified, according to law, to vote in this matter".
4. A person taking such oath or affirmation shall be permitted to vote, but if he/she refuses to take such oath or affirmation, he/she may not vote. (Wisconsin Statutes Sec. 120.08(3))

Ground Rules for the Annual Meeting

1. Each person addressing the chair shall rise and state his/her name and place of residence.
2. No person shall speak more than twice on the same subject or more than two minutes unless authorized by a 2/3 vote of the assembly.
3. The chair may establish an order of speakers to give equal time to pro and con sides.
4. All voters shall be voice votes unless a division of the house is specifically requested. Standing votes shall be used, unless paper secret ballots are requested.

Annual Meeting Notices

**Brillion Public Schools
Notice of Budget Hearing
Section 65.90(4)**

Notice is hereby given to qualified electors of the School District of Brillion, that the budget hearing will be held in the Middle School Library located in the Brillion Elementary/Middle School, 315 South Main Street, Brillion, on Monday, the 18th day of August 2014 at 6:30 PM. The summary of the budget is printed herein. Detailed copies of the budget are available for inspection in the District Office at 315 South Main Street, Brillion, WI.

Dated this 21st day of July 2014.

Holly Thurow-Riahi, Clerk

**Brillion Public School
Notice of Annual District Meeting
Section 120.08(1)**

Notice is hereby given to qualified electors of the School District of Brillion that the Annual Meeting of said district for the transaction of business will be held in the Middle School Library located in the Brillion Elementary/Middle School, 315 South Main Street, Brillion, on the 18th day of August 2014 at 6:30 PM. A quorum, four or more, school board members may attend the annual meeting.

Dated this 21st day of July 2014.

Holly Thurow-Riahi, Clerk

Brillion Public School
Second Notice
Notice of Annual District Meeting
Section 120.08(1)

Notice is hereby given to qualified electors of the School District of Brillion that the Annual Meeting of said district for the transaction of business will be held in the Middle School Library located in the Brillion Elementary/Middle School, 315 South Main Street, Brillion, on the 18th day of August 2014 at 6:30 PM. A quorum, four or more, school board members may attend the annual meeting.

Dated this 21st day of July 2014.

Holly Thurow-Riahi, Clerk

**Brillion Public Schools
Annual Meeting
Recommended Resolution**

Motion to elect a chairperson for the annual meeting.

Resolution A: Resolution on board member salaries

Motion to set board member annual salaries at \$_____ (currently \$1545 for the President and \$1442 for all other Board members); committee meeting payment at \$_____(currently \$41.20); and per diem workshop payment at \$_____ (currently \$123.60 daily prorated). (Page: 27)

Resolution B: Resolution to authorize actual and necessary expenses for board members who travel in accordance with their duties

Motion to authorize payment of actual and necessary expenses for board members who travel in accordance with their duties.

Resolution C: Resolution to designate sites for school buildings and/or to acquire real estate if needed by the district

Nothing recommended

Resolution D: Resolution to vote a tax for the operation of the school including the purchase of any school vehicles.

Motion that there be and is hereby levied and assessed against the taxable properties, both real and personal, within the confines of the Brillion School District to be raised during the coming year, taxes in the amount of \$2,063,513 for current operation expenses and vehicle purchases, \$1,544,471 for debt service, and \$34,000 for community service activities for a total tax levy of \$3,641,984. (Page: 26)

Resolution E: Resolution to authorize the sale of any unneeded real estate and/or personal property of the district.

Motion to allow for the sale of unneeded personal property as outlined in board policy # 690. (Page: 29)

Resolution F: Resolution establishing the date of the next annual meeting or to authorize the school board the ability to set the date of the next annual meeting.

Motion to authorize the school board to set the date of the 2015 annual meeting.

Resolution G: Resolution to adjourn the annual meeting.

Motion to adjourn the annual meeting

Budget Summary

Introduction

The annual budget, a financial plan to achieve educational objectives, is prepared by the Business Office and recommended to the Board of Education by the District Administrator. A public hearing on the proposed budget will be held at the annual meeting. In addition, a property tax levy to support the budget will be submitted for consideration by the Annual Meeting.

Budget Priorities

- Continue to improve the overall instructional program so Brillion School District pupils will achieve at the highest level.
- Continue to review and update curriculum to assure alignment with state standards and achievement goals
- Implement policies and procedures related to state testing and graduation requirements.
- Make the budget understandable for district citizens and staff.
- Employees will be awarded compensation increases consistent with current state law.
- Allocate resources based on measured needs for student education.

Interim Budget Assumptions

The following assumptions have been made to guide the development of this interim budget. Changes in laws and regulations of the state or federal government may render the assumptions incomplete or inaccurate. The interim budget is adjusted in October to reflect information that is current at that time.

- Legislative budget used as basis for revenue limits and aids.
- Pupil enrollment based on currently registered students.
- Equalized property values based on Spring 2013 equalized property values (May 2014 certification).
- Program changes will include several staff member changes due to retirements and staff re-assignments.
- The cost of operations will increase by 1.38%.

Brillion Public School District

Annual Budget Summary and Supporting Information for the 2014-2015 Fiscal School Year

Introduction

Attached for review and/or discussion is the Brillion Public School District working budget document for the 2014-2015 fiscal school year. In reviewing this document, it is imperative for the reader to remember that at this early date, only limited verifiable data concerning projected revenues and expenditures is available to district office personnel. Therefore, a majority of the revenue and expenditure projections presented here are based on the critical review of 3 years of historical data and actual experience. Used in combination, these analytical processes enable district office personnel to formulate intelligent estimates for all budget categories.

Budget Presentation Format

Because revenue and expenditure projections at this point are derived almost entirely through a review of historical data, this budget presentation is formatted to display information on the broader function level. Revenues or expenditures are categorized further within each specific function by an identifying object (source or use) code so that like revenues or expenditures can be easily grouped and identified. The following tables provide a quick summary of the major budget categories and designations used by Brillion Public School District and may be a helpful reference when reviewing the budget.

Major FUND Designations

- | | |
|---|--|
| 10 - General | 72 - Scholarship Trust |
| 27 - Special Education | 73 - Post-Employment Benefit Trust |
| 38 - Non-Referendum Debt Service | 80 - Community Service – Nature Center |
| 39 - Referendum Debt Service | 81 - Community Service Programs |
| 49 - Capital Projects | 82 - Community Service –PSLO |
| 50 - Food Service | 83 - Community Service – Fitness Center |

Major OBJECT (Source) Codes – Revenues

- | | |
|---|---|
| 100 - Transfer from other funds | 600 - State revenues |
| 200 - Local revenues | 700 - Federal revenues |
| 300 - Inter-district revenues from within Wisconsin | 800 - Other financing revenues |
| 400 - Inter-district revenues from outside Wisconsin | 900 - Other miscellaneous revenues |
| 500 - Revenues from intermediate sources (CESAs) | |

Major OBJECT (Use) Codes – Expenditures

- | | |
|----------------------------------|---|
| 100 - Salaries and wages | 600 - Debt retirement |
| 200 - Employee benefits | 700 - Insurance and judgments |
| 300 - Purchased services | 800 - Transfers |
| 400 - Non-capital objects | 900 - Other miscellaneous expenses |
| 500 - Capital objects | |

Major FUNCTION Codes

- 100000** - Instruction
- 200000** - Support Services
- 300000** - Community Services
- 400000** - Non-Program Transactions
- 500000** - District-wide

Each function code contains numerous sub-codes which designate specific programs within each category. Sub-code functions used by Brillion Public School District are appropriately labeled to assist in a review of the accompanying budget report.

Budget Assumptions

The following key assumptions were taken into consideration to construct this interim working budget:

Revenues

- Equalized values for revenue limit calculation purposes currently reflect the May 2014 certified values for Spring 2013 property assessments.
- \$75.00 per pupil increase
- A Transfer of Service Exemption* in the amount of \$11,284
- \$150.00 per pupil categorical aid calculated *outside* the revenue limit
- General Aid reflects the estimated award as of July 1, 2014
- Anticipated Open Enrollment IN of 88 students

****NOTE:** It is important to understand that the district's revenue limit authority is based on a complex calculation which takes several ever-changing variables into consideration. Therefore, depending on where enrollments fall (the revenue limit uses a 3-year *rolling* average), assessed property values come in, and what General Aid is awarded, the district's revenue limit authority often varies from initial projections.

Debt schedules associated with the recent \$2.95 million dollar remodeling referendum project are now finalized as are schedules associated with the re-financing of the remaining debt issue associated with the Ariens Technology and Engineering Center addition at the high school in 2007. Although these figures do not directly impact the district's Revenue Limit authority, they do play a role in the district's calculation of the overall tax levy. It is important to remember that the actual portion of the overall tax burden being carried by the taxpayer will continue to evolve as figures associated with the revenue limit authority are finalized by the Department of Public Instruction.

***Transfer of Service**-provides that a school district assuming responsibility for a program or service from another district may request and be granted an exemption to the revenue limit equal to the increased cost which will be incurred as a result of the need to provide that program or service. If the service transferred is a student that requires Special Education or ESL services, the exemption will be reduced by the amount of categorical aid the district will receive the following year, as determined by DPI. Note that the district's revenue limit may also be reduced by an amount equal to their reduction in cost as a result of a transfer out.

Expenditures

- Salary projections for staff include the following considerations:
 - **Professional Staff** – initial projections are based on the newly proposed “ladder” schedule.
 - **Administrative Staff** – limited to 1.46% CPI increase
 - **Administrative Support Staff** – limited to 1.46% CPI increase
 - **Support Staff** -- \$.20/hour
- Benefit projections include: ❖
 - Health premium increase of 2.5%
 - No increase in Dental premiums
 - District share of WRS contribution calculated at rates currently in effect
- Substitute teacher budgets increased to reflect current daily rate of \$95.00/day
- 22 Open Enrollment OUT students

Other

- The district is still in the process of updating its Post Employment Benefit Obligation (OPEB) assessments for the 2014-15 fiscal year. Because the calculations involved with this benefit are lengthy, expenditures associated with this cost currently reflect 2013-2014 obligations.

Budget information for all Brillion Public School District funds is included in the attached budget report; however, the summary which follows will focus primarily on Fund 10 – the General Operating Fund.

In closing, it is important to remember that the information contained in this report is a continuation of the budget process started in May and will continue to evolve over the next several months as district office personnel receive more concrete information which will allow for more accurate estimation of anticipated revenues and expenditures.

Summary

FUND 10 -- GENERAL FUND

The 2014-2015 general operating budget at this time shows a small fund balance deficit of \$26,628 to begin the year. Since anticipated revenues may not increase at the same rate as expenditures during the upcoming fiscal budget cycle, through an analysis of historical data, district office personnel have identified several potential actual-to-budget expenditure realignments which are likely to occur in the upcoming fiscal year. Adjustments posted for purposes of this presentation are *not* considered final and will be taken under consideration again prior to the budget being submitted for final board approval after all financial transactions for the 2013-2014 fiscal year have been recorded.

A summary of changes between the 2013-2014 and the 2014-2015 working budgets follows.

FUND 10 REVENUES

2013-2014 Budgeted General Revenues: \$8,831,721
2014-2015 Budgeted General Revenues: \$8,976,387

Revenue projections for the 2014-2015 school year are approximately 1.64% (or \$144,666) higher than those of the 2013-2014 school year. There are several budget line items which contribute to this anticipated increase:

<u>Object (Source) Code</u>	<u>Description</u>	<u>Amount</u>
200 – Local sources	Interest on investments, rentals, athletic admissions, student fees (course fees, driver ed fees, etc.)	(\$ 6,159)
200 – Local sources	Property taxes	(\$153,057)
300 – Inter-district	Open enrollment	\$ 51,930
600 – State sources	Library aid, transportation aid, computer aid, general aid	\$ 255,136
700 – Federal sources	Education jobs aid, Title I, Title II,	(\$ 2,184)
800 – Other sources	Sale of fixed assets/vehicles	(\$ 2,000)
900 – Miscellaneous	Insurance proceeds	<u>\$ 1,000</u>
	Net INCREASE in Revenues:	\$144,666

FUND 10 EXPENDITURES

2013-2014 Budgeted General Expenditures: \$8,880,652

2014-2015 Budgeted General Expenditures: \$9,003,015

Projected expenditures for the 2014-2015 school year are 1.38% (or \$122,363) higher than the previous year. The expected increase in expenditures is estimated to be due to the following budget line increases:

<u>Object (Use) Code</u>	<u>Description</u>	<u>Amount</u>
100 - Salaries And 200 – Benefits	Salaries, wages and employee benefits	\$124,042
300 – Purchased services	Services purchased from outside providers and vendors (gas, electric, bussing, legal services)	\$ 2,646
400 – Non-capital objects	Instructional materials and general office or custodial supplies	(\$ 9,908)
500 – Capital Objects	Furniture, fixture and equipment	(\$10,700)
700 – Insurance	Property, liability worker’s compensation, and unemployment insurance	(\$10,700)
800 – Inter-fund transfers	Transfer to Special Education	\$ 28,175
900 – Other Expenses	Dues and subscriptions, professional development registration fees	<u>(\$ 1,192)</u>
	Net INCREASE in Expenditures	\$122,363

Due to the general format of this budget presentation, no specific line item reduction determinations are being finalized at this time. Rather, as mentioned earlier, district office personnel have identified potential areas where actual-to-budget realignment may be possible and will continue to monitor these line items throughout the upcoming months.

FUND 27 – SPECIAL EDUCATION

No significant changes to note.

FUNDS 38 AND 39 – NON-REFERENDUM AND REFERENDUM DEBT SERVICE

Debt schedules associated with the recent \$2.95 million dollar remodeling referendum project are now finalized as have schedules associated with the re-financing of the remaining debt issue associated with the Ariens Technology and Engineering Center addition at the high school in 2007.

The district also anticipates receiving nearly \$130,000 in direct interest subsidies related to Qualified School Construction Bonds (QSCB) issued in 2010 for the purpose of Phase I renovations and upgrades to the K-8 building. These dollars will not be shown as a reduction against current year debt payments until the receipt of funds occurs.

FUND 49 – CAPITAL PROJECTS

Budget amounts designated in function 255000 relate to anticipated expenditures of funds remaining from VOC School sale proceeds.

Budget amounts designated in function 255039 relate to anticipated expenditures for Phase II remodeling projects at the K-8 building.

FUND 50 – FOOD SERVICE

No large equipment expenditures are anticipated during 2014-2015.

FUND 73 – OTHER POST EMPLOYMENT BENEFIT TRUST

District personnel continue to work with auditors and Department of Public Instruction personnel to ensure Trust account funding and subsequent disbursements are accurately reflected in the financial statements as a result of the district's move to a self-funded health insurance plan as of July 1, 2014.

FUNDS 80-83 – COMMUNITY SERVICE

The following narrative is being presented in accordance with mandatory reporting parameters as identified in Wisconsin Act 20.

The Community Service Fund (Fund 80) is used to account for activities and programs which have a primary focus of serving the community.

Brillion Public School District oversees the administration of the following Community Service programming which occurs outside of the normal 4K-12 instructional and extra-curricular arena. All programs administered through the Community Service Fund are available and open to the general public for participation regardless of enrollment in one of the district’s regular school programs:

- Brillion Nature Study Center
- Early Learners Educational Programming
- Community Use of District-owned Facilities
- School Police Liaison Officer
- Community Fitness Center

The Board of Education approves a local property tax levy which entirely funds all of the above-listed community service programming except for the Brillion Nature Center, which is additionally funded through user fees and/or donations. Budgeted revenues and expenditures (which include compensation of personnel, maintenance and custodial services, equipment and supply purchases for programming) are as follows for the fiscal year July 1, 2014 – June 30, 2015:

<u>Program</u>	<u>'14-'15 Tax Levy</u>	<u>'14-'15 User Fees and Donations</u>	<u>Total Revenues</u>	<u>Total Expenditures</u>
Brillion Nature Study Center	\$7,000	\$55,676	\$62,676	\$62,676
Early Learners Programming	\$1,500	-	\$1,500	\$1,500
Community Use of District-owned Facilities	\$7,500	-	\$7,500	\$7,500
Police School Liaison Officer	\$8,000	-	\$8,000	\$8,000
Community Fitness Center	<u>\$10,000</u>	<u>=</u>	<u>\$10,000</u>	<u>\$10,000</u>
Total	<u>\$34,000</u>	<u>\$55,676</u>	<u>\$89,676</u>	<u>\$89,676</u>

Although each program is designed to break even each year, some do carry forward a small balance from year to year for the purpose of purchasing new equipment or supplies as needed to operate.

Wisconsin Act 20 posting for 07/01/14 – 06/30/15

REVENUE LIMIT WORKSHEET – 2014-2015

Points for consideration in completing the 2014-2015 Revenue Limit Worksheet include the following items:

1. **FTE Membership (Line 6)** – Projections used to develop this budget assume that enrollment will remain constant in 2014-15. Values will be more accurately reflected after the 3rd Friday counts in September are performed.
2. **Property Value (Line 17B)** – The property values are not set until October when the levy is sent out. In constructing this budget, the most recent figures available -- the May 2014 equalized property values -- were used. Although these figures have changed slightly over the October 2013 values, keep in mind that they will likely reflect more significant changes when the October 2014 valuation figures are released.
3. **Allowed Per Pupil Increase** – The latest figures from DPI allow for a \$75.00 per pupil increase with an additional \$150.00 per pupil categorical aid award (calculated outside the revenue limit).
4. **Certification of General Aid** – The figure presented in this report reflects the July 1, 2014 estimate which is based on data currently available at DPI. This figure will be finalized in October.
5. **Referendum Approved Debt** – Referendum approved debt is preliminarily listed at \$1,425,558. This figure is subject to verification.
6. **Community Service Tax** – The Community Service Tax levy will remain at \$34,000 for the 2014-2015 school year. In general, the community service levy is needed to cover expenditures associated with operations at the Nature Center, to cover costs of the school police liaison officer, and to pay for costs incurred by the district as a result of community-related and community-based early learning activities held on school grounds. See page 16 for further details.
7. **Current Mill Rate** – Based on information available at the compilation of this report, the district's mill rate for the 2014-2015 school year is *preliminarily* calculated at \$10.79 per \$1,000 of value (\$.32 higher than 2013-2014). This projection is an estimate and subject to change pending notification of actual equalized property values and the general aid award.

OPEB Trust Account

Fund 73

Other Post-Employment Benefit (OPEB) Trust Account

At the October 15, 2007 regularly scheduled Brillion Public Schools Board of Education meeting, board members authorized the establishment of an Other Post-Employment Benefit (OPEB) Trust account for the purpose of accumulating funds to pay then negotiated Other Post-Employment Benefits for professional staff.

The Brillion Public School District OPEB Trust Fund is established with:

**BMO Harris Bank
777N. Water Street
Milwaukee, WI 53202**

At this time, 100% of the funds are invested in a BMO Prime Money Market Fund. District funding to and payments from the Trust account are calculated in accordance with parameters established in Governmental Accounting Standards Board (GASB) Statement No. 45 with additional guidance being received from the Wisconsin Department of Public Instruction for properly recording transactions in the district financial statements.

A summary of Trust activities for the period covering 2013-14 is presented below.

**Brillion Public Schools
Post Employment Trust Account**

Trust Fund Beginning Balance, July 1, 2013		\$106,704.96
Add: Contributions	\$228,654.50	
Interest Earnings	<u>10.72</u>	
		\$228,665.22
Less: Disbursements		<u>(\$241,438.37)</u>
Trust Fund Ending Balance, June 30, 2014		<u>\$ 93,931.70</u>
Return on Investment:		Negligible

2014-2015 Proposed Budget

Explanation of Accounts Funds 10 – 27 – 30 – 80

110000 Undifferentiated Curriculum \$2,166,092.31 17.79%

One teacher is responsible for providing instruction in two or more curricular areas to the same group of pupils. An example would be a first-grade class where a teacher teaches reading, writing, arithmetic, penmanship, etc. to the same group of pupils.

120000 Regular Curriculum \$1,597,340.46 13.12%

A teacher is responsible for instructing a group of pupils in only one curricular area not required to be reported under vocational, health, special or co-curriculum functions.

130000 Vocational Curriculum \$393,090.50 3.23%

Instructional activities that enable students to acquire the background, knowledge, skills, and attitudes that are applied to: Agriculture, Business, Marketing, Health Occupations, Family and Consumer, and Technology occupations.

140000 Physical Curriculum \$281,052.91 2.31%

Instructional activities concerned with health and safety in daily living, physical education, and recreation.

150000 Special Education Curriculum \$887,515.36 7.29%

Instructional activities for pupils with disabilities and provided by specifically qualified personnel as required by an IEP for such pupils.

160000 Co-Curricular Activities \$213,611.16 1.75%

Instructional activities under the guidance and supervision of school staff designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Co-curricular activities supplement the regular instructional activities.

170000 Other Education \$74,775.71 0.61%

Area includes the district's gifted and talented program and programs for the culturally or socially disadvantaged students.

210000 Support Services \$405,421.67 3.33%

Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

220000 Curriculum Development/Training/Media Center \$290,598.57 2.39%

Curriculum Development - Activities designed to aid teachers in developing the curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students.

Staff Development - Activities designed to contribute to the professional or occupational growth and competence of the instructional staff during the time of their service to the school system or school. Among these activities are workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, and travel leaves.

Media Center - Activities concerned with the acquisition and use of all teaching and learning resources that are accessible to all teachers and students through the Library Media Center or program.

230000 General Administration \$279,902.89 2.30%

Activities concerned with establishing and administering overall district policies. Included here are activities of the school board, district administrator.

240000 School Building Administration \$543,778.41 4.47%

Activities concerned with directing and managing the operation of a particular school. Included here are activities of the principal, and other assistants in the general supervision of school operations.

250000 Direction of Business/Buildings/Facilities/Bussing \$1,535,516.53 12.61%

Business - Activities concerned with directing, managing, and supervising the district's business operations along with the fiscal operations of the district. Included here are budgeting, receiving and disbursing funds, financial and property accounting, payroll, inventory control, internal auditing and funds management.

Buildings and Grounds - Activities concerned with keeping the physical plant open, comfortable, and safe for use. Included here are daily and seasonal operation activities concerned with sites, building, servicing of equipment and vehicles other than pupil transportation vehicles.

Facilities - Activities concerned with acquiring sites and buildings; constructing buildings and additions to buildings; structural alterations to buildings, initial installation or extension of service systems and other building and site components.

260000 Central Services \$400,820.59 3.29%

Activities of a district-wide nature, other than general administration, which support other instructional and supporting service programs.

270000 Insurance & Judgments \$104,800.00 0.86%

Insurance premiums for district liability, property, fidelity, unemployment compensation. Also recorded here are costs of insurance consultants and other costs related to the preceding items. Judgments by courts, state, or federal agencies against the district are included in this function. Also included here are "out of court" settlements, which, if fully adjudicated, could have resulted in a judgment against the district.

280000 Capital Debt \$1,766,822.50 14.51%
Expenditures for the repayment of long-term notes, bonds, state trust fund loans, and land contracts.

300000 Community Services \$81,926.00 0.67%
Included here are expenditures for the Brillion Nature Center, Early Learning programs, the PSLO, and Community Fitness Center.

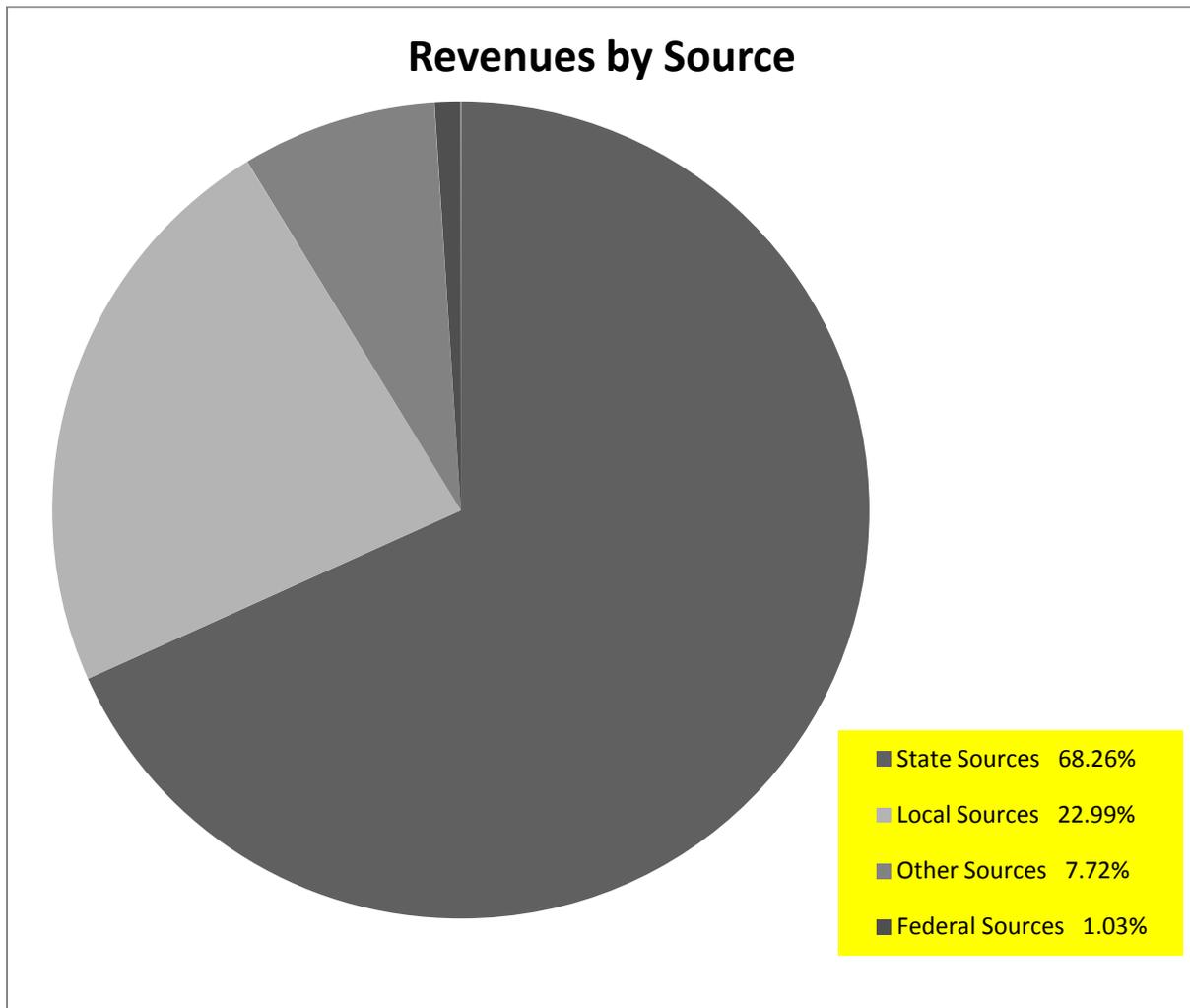
400000 Non Program Transactions \$1,155,298.64 9.49%
Inter-fund transfers, payments to other public and private agencies for instructional services, and open enrollment payments.

Where Does the Money Come From?

School finance regulations specify the amount of dollars the district is permitted to raise from property taxes and general state aid for general operating purposes. This amount is called the revenue limit. Brillion Public Schools receives 91.25% of its money from these two revenues sources: aid payments from the state – 68.26% and property tax – 22.99%.

In 2014-2015, the district is anticipating that approximately 1.03% of its total funding will be received from the federal government and 7.72% from all other sources.

Overall, revenues for 2014-2015 are estimated to increase \$144,666 from the prior year.



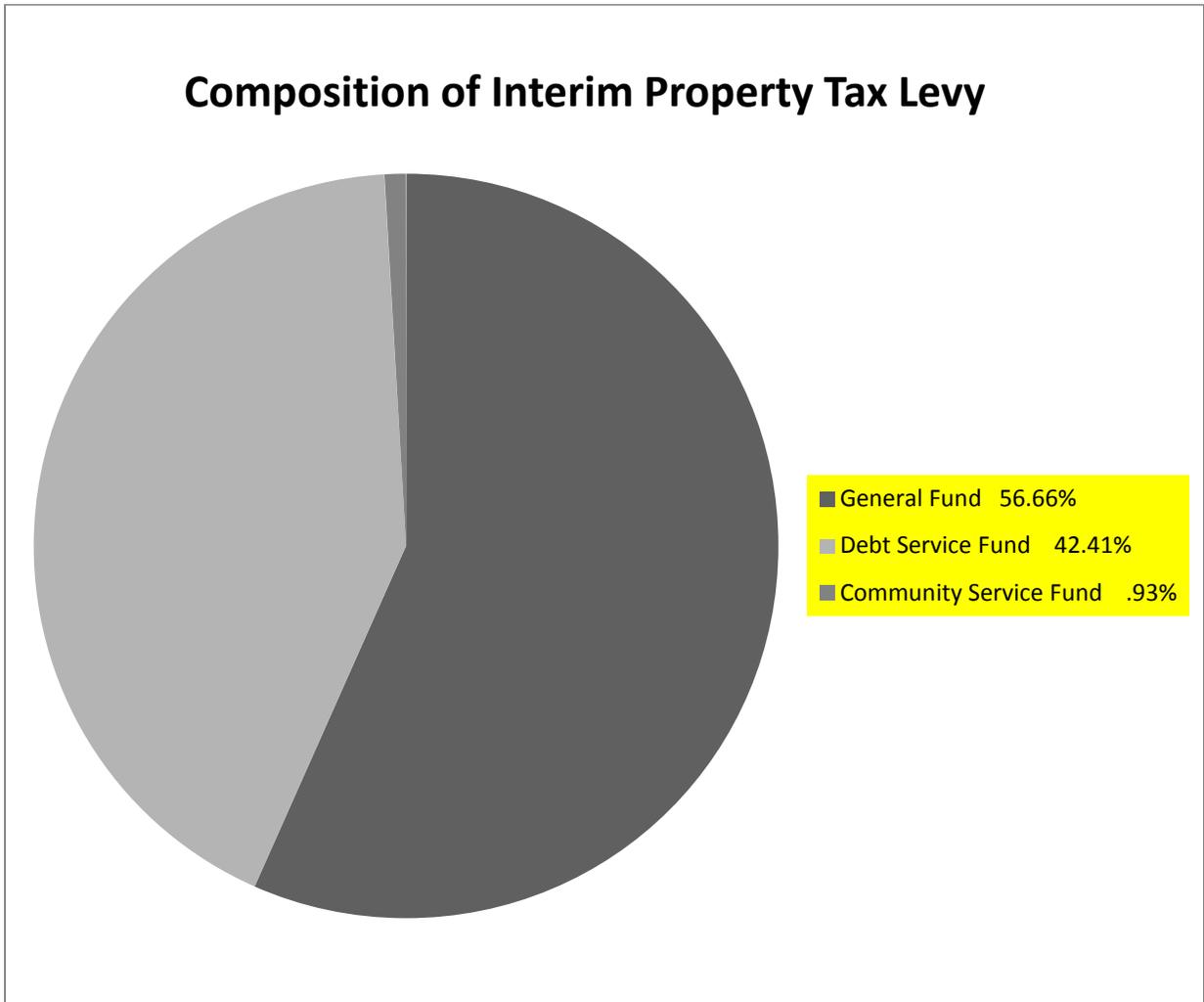
Property Taxes

The property tax levy required to support the 2014-2015 budget as of the writing of this narrative is estimated to be \$3,641,984 -- an increase of \$106,837 or 3.02% over the previous year.

The estimated property tax rate for 2014-2015 is \$10.79 per \$1,000 of equalized property value. The property tax impact for a home valued at \$100,000 is \$1,079 for 2014-2015.

The property tax levy and tax rate are estimates. A number of factors will change the actual levy and rate before the final levy is set by the School Board in October. These factors include actual enrollment and actual property values determined in September, and the amount of state general aid determined in October.

Property taxes support general education programs, repayment of long-term debt, and community programs. The chart illustrates that 56.66% of the tax levy is used to support general education programs, 42.41% to repay debt and 0.93% for community programs



Where does the Money Go?

The school district analyzes expenditures from two different perspectives – function and object. Function is the purpose for which expenditure is made and an object is the goods or services purchased. The multiple perspectives are a different way of looking at the same expenditures.

In regards to objects, the single largest cost is wages and benefits for staff. Salaries and benefits account for 60.46% of all district costs.

In the function perspective, direct instruction is the district's biggest cost at 46.09% (\$5,613,478.41). Support, which includes librarians and counselors, accounts for 5.72% (\$696,020.24) of costs. The administration category is 22.66% (\$2,760,018.42) of costs and includes the offices of the building principals, superintendent, and business services as well as utilities, cleaning, safety and maintenance of the buildings and transportation. Expenditures for debt 14.51% (\$1,766,822.50) is for repayment of long-term debt incurred for various construction, renovation and expansion projects. Other costs 11.02% (\$1,342,024.64) includes such functions as insurance, inter-fund transfers, payment to other public and private agencies for instructional serves, open enrollment payments and community service expenditures.

**Consolidated Budget – Preliminary/Interim
2013-2014 with comparison to 2014-2015**

GENERAL OPERATIONS	2013-2013 UNAUDITED	2014-2015 PROPOSED BUDGET
INSTRUCTION		
Regular	\$3,598,205.70	\$3,763,432.77
Vocational	384,400.67	393,090.50
Special	876,579.49	887,515.36
Other	<u>532,022.72</u>	<u>569,439.78</u>
Subtotal	5,391,208.58	5,613,478.41
SUPPORT SERVICES		
Pupil	379,016.49	405,421.67
Instructional/Libraries	319,041.87	290,598.57
General Administration	263,428.79	279,902.89
Building Administration	566,949.36	543,778.47
Business Administration	158,971.70	171,002.11
Building and Grounds	1,273,428.04	1,364,514.43
Central Services	474,062.22	400,820.59
Insurance	99,468.42	104,800.00
Debt Payments	2,650,701.25	1,766,822.50
Food Service	414,119.70	448,425.00
Community Service	<u>75,805.42</u>	<u>81,926.00</u>
Subtotal	6,674,993.26	5,858,012.23
TOTAL OPERATIONS	<u>\$12,066,201.84</u>	<u>\$11,471,490.64</u>

**Consolidated Budget – Preliminary/Interim
Comparison of Tax Levies**

FUND	Audited 2010-2011	Audited 2011-2012	Audited 2012-2013	Unaudited 2013-2014	Budgeted 2014-2015
General	\$2,021,456	\$2,070,529	\$2,130,731	\$2,181,357	\$2,063,513
Non-Referendum Debt Service	96,924	98,089	94,375	98,558	118,914
Referendum Debt Service	1,203,147	1,207,036	1,251,381	1,221,232	1,425,558
Community Service	26,000	34,000	34,000	34,000	34,000
TOTAL SCHOOL LEVY	3,347,227	3,409,654	3,510,487	3,535,147	3,641,985
Total School Levy Dollar Increase/(Decrease) from previous year	267,411	62,427	100,833	24,660	106,838
General Fund Dollar Increase/(Decrease) from previous year	131,502	49,073	60,202	50,626	(117,844)
Referendum Debt Increase/(Decrease) from previous year	111,026	3,889	44,345	(30,149)	204,326
Community Service Fund Increase/(Decrease) from previous year	0	8,000	0	0	0
Percentage Increase/(Decrease) Total Levy from prior year	8.68%	1.87%	2.96%	.70%	3.02%

Analysis of Costs

School districts analyze costs in various ways. One method is per pupil costs reported by the Department of Public Instruction as Total Educational Cost (TEC) per Pupil. Brillion remains well below the state average for TEC. TEC includes educational costs, transportation, facility expansion, and debt service.

Capital Planning

The district is in the early stages of beginning a \$2.95 million dollar renovation project at the K-8 building. Major components of this project include consolidating the District, Middle School and Elementary School offices, relocating the cafeteria to the main floor, and renovating the former multi-purpose room in the Elementary building to accommodate STEM curriculum. The completion of these renovations will address all currently known building needs in the district.

Brillion Public School Board of Education Salary History

School Year	President Salary	All Other Members Salary	Per Diem All Day Meeting	Committee Meeting
2013-2014	\$1,545.00	\$1,442.00	\$123.60	\$41.20
2012-2013	\$1500	\$1400	\$120	\$40
2011-2012	\$1500	\$1400	\$120	\$40
2010-2011	\$1500	\$1400	\$100	\$40
2009-2010	\$1500	\$1400	\$100	\$40
2008-2009	\$1500	\$1400	\$100	\$30
2007-2008	\$1500	\$1400	\$100	\$30
2006-2007	\$1500	\$1400	\$100	\$30
2005-2006	\$1500	\$1400	\$100	\$30
2004-2005	\$1500	\$1400	\$100	\$30
2003-2004	\$1300	\$1200	\$80	\$30
2002-2003	\$1300	\$1200	\$80	\$30
2001-2002	\$1300	\$1200	\$80	\$30
2000-2001	\$1200	\$1100	\$80	\$30
1999-2000	\$1200	\$1100	\$70	\$20
1998-1999	\$1000	\$900	\$70	\$20
1997-1998	\$1000	\$900	\$70	\$20
1996-1997	\$850	\$750	\$70	\$20
1995-1996	\$850	\$750	\$60	\$10
1994-1995	\$770	\$660	\$60	\$10
1993-1994	\$770	\$660	\$60	\$10
1992-1993	\$700	\$600	\$60	\$10
1991-1992	\$700	\$600	\$40	\$10
1990-1991	\$700	\$600	\$40	\$10

Salaries, per diems, and committee meeting pays are increased at Annual Meetings prior to the school year.

Board members are reimbursed for actual expenses and mileage for meetings out of the school district.

Olympian Conference Salary Comparison

DISTRICT	NO. OF BOARD MEMBERS	NO. OF REGULAR BOARD MEETINGS PER MONTH	COMPENSATION
Brillion	7	1	\$1545/yr (P) \$1442 (VCTO)
Chilton	5	1	\$1000/yr (all)
Hilbert	7	1	\$1000/yr (P) \$800/yr (C) \$500/y (VT) \$50/ mtg (O)
Mishicot	7	2	\$1700/yr (PCT) \$1500/yr (VO)
Reedsville	5	1	\$1200/yr (P) \$1175/yr (CT) \$1150/yr (VO)
Valders	7	1	\$1300/yr (PVCTO)
Wrightstown	7	1	\$1700/yr (P) \$1500/yr (VCTO)

Key: P = President
V = Vice President
C = Clerk
T = Treasurer
O = Other Board Members

**BRILLION PUBLIC SCHOOLS
BOARD OF EDUCATION
SERIES 600: FISCAL MANAGEMENT**

FILE: 690

School Properties Disposal

If given authorization at the Annual Meeting, the district administrator is responsible to sell obsolete or unneeded materials and equipment. The sale of items authorized by this policy shall be conducted via a public auction conducted online. A sale of items shall be publicized through the local newspaper.

All proceeds from sales shall be deposited in the general fund. Any materials not sold shall be given away, recycled or destroyed.

LEGAL REF.: Sections 120.12(2) and 120.13(25) of the Wisconsin Statutes.

CROSS REF.: 672, Purchasing and 683, Inventories

First Reading:	11/12/07
Second Reading:	12/18/07
Revised:	09/16/13