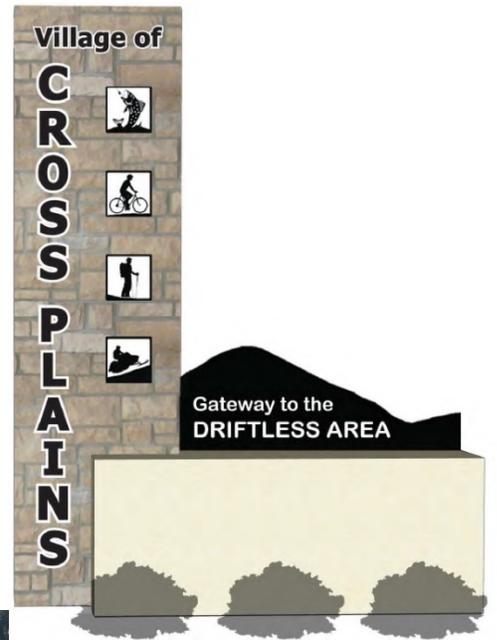


VILLAGE OF CROSS PLAINS

2016 Annual Budget



Administrative Submission – September 28, 2015
Village Board Approved – November 23, 2015

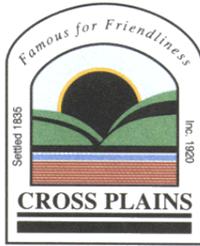


2016 ANNUAL BUDGET

VILLAGE OF CROSS PLAINS

Dane County, Wisconsin

VILLAGE PRESIDENT	Pat Andreoni
BOARD OF TRUSTEES	William Brosius
	Judy Ketelboeter
	Jay Lengfeld
	Steve Schunk
	Lee Sorensen
	Clifford Zander
MUNICIPAL JUDGE	Jerome Geurts
VILLAGE ADMINISTRATOR/CLERK-TREASURER	Matthew G. Schuenke
ASSISTANT VILLAGE ADMINISTRATOR	Tom Malone
VILLAGE ASSESSOR	Associated Appraisal
POLICE CHIEF	Tom Janssen
CROSS PLAINS-BERRY FIRE DISTRICT CHIEF	Dale Lochner
CROSS PLAINS AREA EMS CHIEF	Tim Hillebrand
DIRECTOR OF PUBLIC FACILITIES	Jerry Gray
ROSEMARY GARFOOT PUBLIC LIBRARY DIRECTOR	Pam Bosben
DIRECTOR OF PARKS, RECREATION, & CONSERVANCY	Mike Axon



Village of Cross Plains
 PO Box 97, 2417 Brewery Road
 Cross Plains, WI 53528
 Phone: (608) 798-3241
 Fax: (608) 798-3817

Memorandum

To: Village Board of Trustees
 From: Matthew G. Schuenke, Village Administrator/Clerk-Treasurer
 Date: September 22, 2015
 Re: **2016 Budget Transmittal Memorandum**

Executive Summary

Please find enclosed the draft 2016 Budget as submitted by the Village Administrator/Clerk-Treasurer and Village Department Heads. The documents included outline the proposed revenues and expenditures for the coming year for all funds within the Village. This document is being submitted to the Village Board at its September 28, 2015 for its consideration and review prior to final action. The Village Board is set to host the public hearing and take final action at its November 23, 2015 meeting. This memorandum will review the 2016 draft Budget with the goals and objectives established by the Village Board as well as summarize key portions of Staff proposals.

Goals and Objectives

The following were reviewed by the Village Board as goals and objectives for the 2016 Budget with an additional column detailing how each of these were included in the Staff proposed budget:

GOAL	OBJECTIVE	2016 Budget
1. Provide adequate funding for capital needs.	1. Establish a 5 year Capital Improvement Plan that projects project costs and debt service.	<ul style="list-style-type: none"> • 5-year CIP still being drafted by Staff. <ul style="list-style-type: none"> ○ 2016 - Finishing 2015 initiatives, small borrowing with basic capital improvements. ○ 2017 – Final Preparation for County P Reconstruction. ○ 2018 – Reconstruct County P. ○ Unknown – Municipal Building Reconstruction, Buechner Public Development, Zander Park Trail Expansion.
2. Maintain and/or expand service levels.	2. Consider recommendations from Staff regarding opportunities for expansion/change.	<ul style="list-style-type: none"> • Continued refinement of Fund Accounts (i.e. – Library, Parks/Rec, etc.) • Increase web presence and use of technology for services.
3. Properly set and manage tax levy.	3. Increase of 1-3% in the property tax levy.	<ul style="list-style-type: none"> • Current total levy is showing a reduction of 0.55% due to an assessment error in 2014. Tax Rate will demonstrate “true” effect of tax increase for property owners and is currently recommended at 1.99%.
4. Establish new community wide directives.	4. Strategic planning, community wide survey, and/or general long range planning assistance.	<ul style="list-style-type: none"> • Community Development Support Services will continue to provide assistance for development review as applicable and is typically offset by Developer fees. • Funding provided in Capital Fund to continue process to expand east to west Trail System through Zander Park.

5. Reduce outstanding debt.	5. Identify debt for early retirement/refinance, limit new debt.	<ul style="list-style-type: none"> No current opportunities for early retirement of debt. Utilize transfers between funds to keep Debt Service tax levy low. New debt for 2016 significantly restricted to minimize capital purchases for all Departments.
6. Increase Community Involvement.	6. Website and Social Media development, committee trial refinement.	<ul style="list-style-type: none"> Complete Website redesign utilizing new content and communication tools. Continued use of Facebook page started in 2014. Use more frequently as a marketing tool to promote Village activity.

Remaining Process and Schedule

Please note the following process and schedule that is recommended for use to draft, review, and approve the 2016 Budget:

TASK	OWNER	DEADLINE	NOTES
Adopt goals, objectives, process, and schedule.	Village Board	June 22	
Staff Meeting – Distribute Budget Worksheets	Staff	July 7	
Staff Meeting – Budget Worksheets Due to Admin.	Staff	August 4	
Library Board, Parks/Recreation, and Police Review	Boards, Committees	August 10-18	
Budget Workshop	Village Board	August 17	
Preliminary Draft Budget Complete	Staff	August 21	
Final Draft Budget Complete	Staff	September 11	
Final Review of Budget Complete	Staff	September 18	
Budget Prepared for Distribution	Staff	September 21	
Budget Transmitted to Village Board	Village Board	September 28	1
Budget Review	Village Board	October 19	2
Budget Review	Village Board	October 26	2
Budget Review	Village Board	November 9	2
Class I Notice of Public Hearing Published	Staff	November 12	
Budget Review (<i>OPTIONAL</i> , as needed)	Village Board	November 16	2
Public Hearing and Adopt Budget	Village Board	November 23	3

Guidelines/Requirements:

1. The Village Administrator/Clerk-Treasurer transmits the proposed 2016 Budget to the Village Board for their consideration and review.
2. The above schedule provides for 4 different meeting times for the Village Board to meet to consider the budget. October 19th, 26th, and November 9th are considered mandatory in order to get through the document at least once. The remaining dates should be held by the board as a place holder for additional review dates should they be needed. This schedule will be more defined as we get closer to the meeting dates as it will be listed on agendas what will be discussed when.
3. A public hearing is required by Statute in order to adopt the budget and usually happens at the end of the process. Public Comment will still be available in many different ways throughout the review process. Once the public hearing is closed, then the board may consider final changes and approval of the document.

2016 Budget Overview

110 General Fund

The 2016 Budget represents a total General Fund Budget of \$1,735,910 that requires a total of \$1,028,785 in property tax support. The total represents a decrease in expenditures of \$25,885 (-1.47%) and tax support of \$114,135 (-9.99%). The Tax Rate is projected at \$7.24 per \$1,000 of value which is a 14 cent increase (1.99%) from the previous year. A resident with a home valued at \$250,000 would expect to see a tax bill for Village services approximately \$35 more than the previous year. Please note some of the highlights from the 2016 General Fund Budget:

- 43510 Expenditure Restraint – Village Staff was successful in adding the Village back into the State’s program for Expenditure Restraint funding after several years of not qualifying. This will add \$45,000 to the General Fund budget for revenues helping to decrease its reliance on taxes.
- 49300 Fund Balance Applied – Village Staff is projecting a \$103,000 surplus at the end of 2015 (pre-audit). It is proposed \$40,000 of this money be applied to the 2016 Budget to help offset the assessment error that is in Year 2 of correction. The remaining \$63,000 will flow into savings within the unreserved fund balance.
- 51430 Personnel – Health insurance is increased by 9.4% over last year’s rates for single and family coverage. The employee will pay 12% of this cost which is also up from 10.5% in 2015. A final payment was made for the last retiree on our health insurance in 2015 which is allowing for a reduction in 2016 in this cost.
- 51540 Insurance and Risk Management – The Village has already been notified that the State’s program for property insurance will be increasing by 44% in 2016. It was also thought that this coverage would be outright eliminated in the State Budget. The League of Wisconsin Municipalities Mutual Insurance Company partnered with other municipal insurance providers in the State to create a new company that offers the same coverage as what the State provides. The State Budget did not eliminate the coverage as was proposed and now the Village has to decide between the large increase with the State or considering the quote from the new company. Both options are currently being analyzed and will be brought to the board for consideration this Fall.
- 52100 Police Department – A new officer will be hired before the end of the year and the budget for 2016 includes a new family plan for the position as a worst case budgetary scenario. Most of this increase is offset by a lower wage for the position and other concessions (i.e. – health insurance and retirement contributions) agreed to by the union within their last contract.
- 52200 Cross Plains-Berry Fire District – The Village contracts with a third party entity to conduct all commercial fire inspections as is required by State law. This cost was previously included within the line item for fire service but has been split out into its own line item to isolate the expense going forward.

- 53300 Public Facilities – All employee wages within this Department are split between the General Fund, Water Utility, and Sewer Fund. The percentages used to determine the distribution have been historically fixed within the budget, and have not reflected accurately the actual distribution tracked through payroll. Staff has adjusted this formula going forward within the budgeting process to determine the distribution for each employee based on a 5 year average of actual time spent.
- 53420 Street Lighting – This budget shows an increase for 2016 but the true increase for this budget due to the reconstruction of the lighting system on Main Street will not be known until next year. A new contract with MGE is needed to maintain these lights going forward. The Village does not yet know the terms of that agreement and has no experience yet with LED lights. There were lights there before so we would expect some savings from 2015 with the lights off for construction and then some offset in 2016.
- 56400 Community Development – Money provided by Developers to review proposed projects in the Village is deposited into this budget, and goes towards immediately offsetting the expenses associated with the review. Additional funds are provided for general assistance of planning and zoning matters.

2016 Budget Overview

120 Capital Fund

The Capital Fund is showing a 70% reduction from the previous year for a total budget of \$477,750, mainly due to the winding down of several years of capital improvements. Borrowed money is used to support approximately 40% of this budget with additional funds provided by fund balance and other sources. Please note some of the highlights from the 2016 Capital Fund Budget:

- 49300 Fund Balance Applied – Several capital projects performed very well in 2015 helping to save the Village money and potentially creating a surplus of \$235,000. Staff is proposing to use \$160,000 of these funds to help pay for additional improvements to streetscaping, consulting services, and other improvements in 2016 as was intended for their use in 2015. This will reduce the Village’s need for new borrowed money and help lower our reliance on debt for the year.
- 57210 Police Department – It is proposed to replace the 2008 police car with an SUV similar to what was done in 2012. The cost for this item is projected at \$33,750 and will be paid for with borrowed money. The old vehicle will be sold at auction to help minimize the expense.
- 57300 Public Facilities:
 - *207-000 Support Services* – Additional funding for consulting assistance (\$10,000) to finish streetscaping on Mill Creek Parkway and Main Street. Also provides funding for a traffic study of County Highway P (\$25,000). The School District is contributing \$7,000 to the traffic study. Both of these expenses will be paid for using fund balance.
 - *207-102 Stormwater Plan* –The Village did solicit proposals to complete the Stormwater Plan and accepted the proposal from Town and Country Engineering. This work did not commence in 2015 however because of other priorities but will be completed by the end of 2016. Approximately 60% of this cost is offset by a grant through the State and the remainder will be paid through fund balance as it was borrowed for already in 2015.
 - *803-000 Equipment* – Two smaller items are requested within the Department to replace aging equipment and improve services. A broom (\$6,000) for the multi-purpose vehicle and a new salter box (\$8,000) for a vehicle. This is proposed to be paid for with fund balance.
 - *805-101 Infrastructure-General* – Continues efforts in recent years to be aggressive in street maintenance with additional funding for paving opportunities. The \$135,000 proposed is a slight reduction from 2015 but will still afford a substantial amount of work. This will be paid for with borrowed money.
 - *805-103 US Highway 14 (Main Street)* – Several final aspects of the streetscaping work are programmed for the Spring of 2016 due to the highway projects late anticipated completion in 2015. Money has been borrowed for these improvements in 2015 and can be carried over for this use in 2016. The \$75,000 budgeted is to be offset with donations (\$25,000) and fund balance (\$50,000) to avoid a new borrowing for this work.

- *805-104 Infrastructure-Church Street* – The Village entered into an agreement with Epic Systems Corporation to design Church Street several years ahead of its construction date of 2018 in order for Epic to properly place an electrical line underground. They are paying for this work and all costs associated with the project are immediately offset by their payment for the work.
- 57620 Parks, Recreation, and Conservancy:
 - *207 Support Services* – Continued financial assistance to work through the planning, design, and permitting of the Zander Park Trail Expansion. More work on this trail is being conducted this Fall with the Parks/Recreation Committee as well as the Village’s application to Dane County for a significant grant to fund the project through their PARC Program. This is proposed to be funded with fund balance as needed based on the progress achieved with current initiatives to move it forward.
 - *801 Vehicle* – It is proposed to replace the truck utilized by the Parks/Recreation Department. This cost is estimated at \$30,000 and will be paid for with borrowed money. The old vehicle will be sold at auction to help minimize the expense.
 - *802 Facility* – The pool continues to exceed its maintenance budgeted in the Parks/Recreation fund and additional funds are recommended to keep the pool functioning. This expense as needed will be paid for through borrowed money.

2016 Budget Overview

130 Library Fund

This will be the second year in which the Library is operating within its own fund. This shift in account should help the Library continue to better manage their finances as they relate to building management, personnel, and general operations of the Library. It will also provide some autonomy for the Department that is governed by the Library Board and does not rely solely on taxes as it provides approximately 30% of its funds as revenue other than taxes. Their budget overall is proposed for a 4.87% increase at \$368,250 compared to \$351,140 a year ago. This will require an additional \$10,860 in additional tax revenue or an increase of 4.5% mainly to support rising personnel and contractual costs.

140 Parks/Recreation Fund

The establishment of the Parks/Recreation Fund is also in its second year and should help these services develop continued financial growth for aging, parks, recreation, and swimming services while not being overly dependent on property taxes. These services are able to pay for 55% of their expenses through the fees collected for programs and use of facilities. Revenue collected for program fees continues to remain very strong exceeding goals each year. There was \$183,000 collected in 2014, projected to collect \$187,000 in 2015, and a new goal of \$190,000 in the 2016 Budget. The increase in revenues is a credit to Parks/Recreation Staff whom have been very diligent in developing diverse and popular programming for all residents of Cross Plains as well as the surrounding area. The budget overall is proposed for a slight decrease at -0.71% at \$388,250 compared to \$391,015 a year ago. This will require an additional \$12,735 in additional tax revenue or an increase of 7.3%. This fluctuation is attributed to the transition to a new fund accounting system for the Department. This is the second year for this system and we would expect to see a more stable bottom line in 2017 with the line items established for year 3.

150 Debt Service Fund

The year of 2015 marked the end of three years of aggressive capital improvements for moving Black Earth Creek, reconstruction Lagoon Street, and Highway 14 reconstruction. Not surprisingly our debt service payments have increased significantly over that same time period. Money levied as taxes first goes to pay for the Village's expected principal and interest debt payments. The total budget for Debt Service is expected to rise by 14.35% from \$874,506 in 2015 to \$1,000,000 next year. Due to transfers from other funds to pay for their portion of the debt not meant to be paid for by taxes, the increase in property tax funds needed is slightly less than the overall increase at 9.97% or \$77,744. Some fund balance is suggested to be applied in 2016 to help keep the reliance on taxes down as the overall number begins to decline after next year.

310 Tax Increment District

The TID is primarily funded by the increment collected from the property taxes from all taxing jurisdictions paid by the properties within the district. The increment is showing a very large increase projected at \$390,000 due to several large projects being fully valued for the first time and to make up for an error in 2014 where some value was not properly shown within the TID by the Assessor. The final number will not be determined until all taxing jurisdictions have submitted their tax levies and it can be computed through the Department of Revenue. With this increase in value also brings an increase in debt service payments to fund Development Agreements authorized in the last few years and pay for public improvements related to the creek, Mill Creek Parkway, and Main Street. All of the main public infrastructure improvements have now been completed and but for new projects to come forward, the plan has been for the TID to settle in and pay for these improvements over the next 20 years. A deficit is projected at \$85,000 in 2016 with total revenues set at \$401,000 versus total expenses of \$486,000. As value continues to grow with the existing values in place and new value is added, this deficit will shrink over time in order to be made up prior to the TID's closer in 25 years.

660 Water Utility

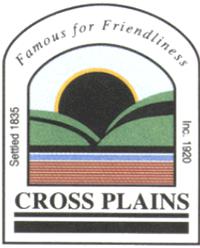
The main source of revenue within the utility are the fees charged to provide water service. The total operating cost of the budget is proposed to increase from \$440,000 a year ago to \$577,250. A substantial portion of this increase is to support the new debt payments of approximately \$92,000 with the rest going toward other increases in cost. The utility went through a substantial rate case in 2015 whereby all aspects of financing were analyzed within the utility to make sure that the added debt service for Highway 14 improvements could be fully funded. The 2016 Budget mirrors the test year data within that application used to set rates but for a few revisions to update costs. A new vehicle is proposed to be split between water and sewer funds. The money for this expense will be paid for out of user fees in 2016 and no new debt is needed. The added revenue from the rate case will keep the budget balanced for the utility while also paying for the utility's debt going forward.

670 Sewer Utility

The main source of revenue within the fund are the fees charged to provide sewer service. The total operating cost of the budget is proposed as an increase from \$1,346,500 a year ago to \$1,388,500 or an increase of 3.12%. Capital expenditures are proposed at \$251,750 and will be paid for through user fees collect during the year with no new debt. Capital funding includes support services to continue the study of phosphorous regulations, half the vehicle expense with the Water Utility, stream monitoring to meet permitting requirements, and assigning fees collected to different savings accounts. The Sewer Utility also undertook a significant rate analysis in order to study the details of its finances for both revenues and expenditures. The new rates approved by the Village Board are sufficient enough to support ongoing operations, cover all debt service expenses, and save some cash for the future.

This concludes my transmittal of the 2016 Budget to the Village Board. I look forward to working with the Board, Staff, and Public on this document as I feel this budget continues to provide exemplary services while improving the community. Thank you to Village Staff for their efforts to assist me in preparing this document. They continue to demonstrate that without their presence, this place would not be as special as it is today. Please feel free to contact me with any questions you might have.

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Village of Cross Plains
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Memorandum

To: Village Board
 From: Matthew G. Schuenke, Village Administrator/Clerk-Treasurer
 Date: October 27, 2015
 Re: **2016 Budget Review Schedule - REVISED**

Please note the following dates scheduled to review the 2016 Budget:

Day	Date	Time	Meeting	Description	Action
Mon	Sep 28	7 pm	Village Board	Budget transmittal & intro from Staff to the Board	Begin Review Process
Mon	Oct 19	7 pm	Village Board	Begin detail review of budget (Meeting #1)	Presentation and discussion only.
Mon	Oct 26	7 pm	Village Board	Meeting #2	Presentation and discussion only.
Mon	Nov 16	7 pm	Village Board	Final Review of Budget (Meeting #3)	Presentation and discussion only.
Mon	Nov 23	7 pm	Village Board	Public Hearing and Final Review	Adopt 2016 Budget

Each meeting will typically begin with an update of any changes that have happened and their effect on the budget since the last meeting. The review process will begin each meeting with any budget from the previously meeting that is still incomplete. Each meeting will have an agenda that will generally outline the review objectives for the evening.

October 19 – Village Board, Municipal Court, Administration, Personnel, Elections, Finance, Assessor, Insurance, General Buildings/Plant, Contingency, Fire, EMS, Inspections, Community Development, Transfers, and TID.

October 26 – Police Department, Public Facilities, Street Lights, Refuse and Garbage Collection, Library Fund, and Parks/Recreation Fund.

November 16 – Capital Fund, Debt Service Fund, Water Utility, and Sewer Fund.

November 23 – Village Board will hold the Public Hearing and take final action to adopt the 2016 Budget for all funds.

Village Board may change schedule based on their availability or workload as directed. This schedule is suggested in order to meet timelines to complete the review process and may be changed as needed.

2016 Annual Budget Village of Cross Plains

Fund Summaries

110
GENERAL FUND

	2015 Budget	2016 Budget	Difference	Percentage
Revenue				
Property Tax Levy	\$ 1,142,920	\$ 1,025,875	\$ (117,045)	-10.24%
Other Revenue	\$ 618,875	\$ 719,375	\$ 100,500	16.24%
Total Revenue	\$ 1,761,795	\$ 1,745,250	\$ (16,545)	-0.94%
Expense				
Personnel Services	\$ 877,250	\$ 868,500	\$ (8,750)	-1.00%
Contractual Services	\$ 641,945	\$ 671,500	\$ 29,555	4.60%
Supplies and Expenses	\$ 155,350	\$ 157,250	\$ 1,900	1.22%
Other Expense	\$ 87,250	\$ 47,500	\$ (39,750)	-45.56%
Total Expense	\$ 1,761,795	\$ 1,744,750	\$ (17,045)	-0.97%

130
LIBRARY FUND

	2015 Budget	2016 Budget	Difference	Percentage
Revenue				
Property Tax Levy	241,390	250,250	8,860	3.67%
Other Revenue	109,750	118,000	8,250	7.52%
Total Revenue	351,140	368,250	17,110	4.87%
Expense				
Personnel Services	230,000	243,000	13,000	5.65%
Contractual Services	57,193	59,750	2,557	4.47%
Supplies and Expenses	63,947	65,500	1,553	2.43%
Other Expense	0	0	0	0.00%
Total Expense	351,140	368,250	17,110	4.87%

140
PARKS/REC FUND

	2015 Budget	2016 Budget	Difference	Percentage
Revenue				
Property Tax Levy	174,515	191,500	16,985	9.73%
Other Revenue	216,500	201,000	(15,500)	-7.16%
Total Revenue	391,015	392,500	1,485	0.38%
Expense				
Personnel Services	207,750	215,250	7,500	3.61%
Contractual Services	68,665	79,000	10,335	15.05%
Supplies and Expenses	66,100	69,750	3,650	5.52%
Other Expense	48,500	28,500	(20,000)	-41.24%
Total Expense	391,015	392,500	1,485	0.38%

2016 Annual Budget Village of Cross Plains

Fund Summaries (continued)

150
DEBT SERVICE FUND

	2015 Budget	2016 Budget	Difference	Percentage
Revenue				
Property Tax Levy	780,006	857,750	77,744	9.97%
Other Revenue	94,500	142,250	47,750	50.53%
Total Revenue	874,506	1,000,000	125,494	14.35%
Expense				
Personnel Services	0	0	0	0.00%
Contractual Services	0	0	0	0.00%
Supplies and Expenses	0	0	0	0.00%
Debt Service	874,506	1,000,000	125,494	14.35%
Other Expense	0	0	0	0.00%
Total Expense	874,506	1,000,000	125,494	14.35%

110-150
ALL TAX FUNDS

	2015 Budget	2016 Budget	Difference	Percentage
Revenue				
Property Tax Levy	2,338,831	2,325,375	(13,456)	-0.58%
Other Revenue	1,039,625	1,180,625	141,000	13.56%
Total Revenue	3,378,456	3,506,000	127,544	3.78%
Expense				
Personnel Services	1,315,000	1,326,750	11,750	0.89%
Contractual Services	767,803	810,250	42,447	5.53%
Supplies and Expenses	285,397	292,500	7,103	2.49%
Debt Service	874,506	1,000,000	125,494	14.35%
Other Expense	135,750	76,000	(59,750)	-44.01%
Total Expense	3,378,456	3,505,500	127,044	3.76%

Property Tax Rate

	2015 Budget	2016 Budget	Difference	Percentage
Total Assessed Valuation *	\$ 334,086,100	\$ 337,034,500	\$ 2,948,400	0.88%
TID Increment Assessed Valuation	\$ 4,674,467	\$ 16,057,105	\$ 11,382,638	243.51%
Assessed Valuation minus TID Increment	\$ 329,411,633	\$ 320,977,395	\$ (8,434,238)	-2.56%
Municipal Property Tax Levy	\$ 2,338,831	\$ 2,325,375	\$ (13,456)	-0.58%
Municipal Tax Rate	\$ 7.10	\$ 7.24	\$ 0.14	2.04%

Est. Property Taxes for a home assessed at \$250,000

	\$ 1,775		\$ 1,811		\$ 36.16		2.04%
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* As of January 1 of the previous year.

2016 Annual Budget Village of Cross Plains

Index Expenditures Summary

General Fund (110), Library Fund (130), Parks/Rec Fund (140) and Debt Service (150)

<i>PERSONNEL SERVICES</i>		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
101	Department Head	254,208	270,550	118,391	259,770	266,550	-1.48%
102	First Subordinate	175,449	181,950	76,855	183,873	189,450	4.12%
103	Full-Time Employees	350,835	359,000	167,492	334,782	363,750	1.32%
104, 105	Part-Time Employees	132,310	141,750	50,142	135,732	140,250	-1.06%
110	Bonus Pool	0	10,000	0	10,000	10,000	0.00%
171	Health Insurance	155,325	160,000	78,078	155,393	180,750	12.97%
172	Dental	10,902	13,250	5,579	11,595	13,250	0.00%
173	Retirement	95,303	92,500	40,306	80,250	76,250	-17.57%
174	Social Security	54,883	58,750	27,265	56,000	58,750	0.00%
175	Medicare	12,876	13,500	6,440	13,800	13,750	1.85%
176	Life Insurance	2,075	2,000	1,097	2,000	2,000	0.00%
177	Disability Insurance	0	1,750	0	0	1,750	0.00%
178	Uniform	8,342	9,250	3,583	9,500	9,500	2.70%
179	Flexible Spending	1,111	750	323	750	750	0.00%
Total PERSONNEL SERVICES		1,253,620	1,315,000	575,551	1,253,445	1,326,750	0.94%
<i>CONTRACTUAL SERVICES</i>		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
201	Postage	4,387	3,975	2,126	4,260	4,750	19.50%
202	Communication	20,690	21,500	9,628	20,650	21,250	-1.16%
203	Utilities	75,662	72,700	31,330	74,750	75,750	4.20%
204	Dues & Subscriptions	45,791	26,825	23,090	27,590	31,750	18.36%
205	Meetings	17,876	15,300	5,150	15,425	18,250	19.28%
206	Printing	7,419	12,450	4,125	10,124	10,250	-17.67%
207	Support Services	522,386	523,303	256,522	526,807	558,250	6.68%
208	Legal Fees	28,120	39,000	21,742	38,000	32,500	-16.67%
209	Insurance	64,010	52,750	36,264	52,500	57,500	9.00%
Total CONTRACTUAL SERVICE		786,340	767,803	389,977	770,106	810,250	5.53%
<i>SUPPLIES AND EXPENSES</i>		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
301	Equipment	32,324	28,150	13,712	28,750	28,250	0.36%
302	Technology	14,741	12,000	5,872	12,325	17,750	47.92%
303	Fuel	22,194	29,300	5,946	18,000	22,000	-24.91%
304	Supplies	82,544	94,847	49,819	96,697	96,750	2.01%
305	Maintenance	101,340	90,600	60,269	93,258	95,250	5.13%
306	Programs	18,588	18,000	18,957	19,000	19,000	5.56%
307	Concessions	4,508	5,500	2,020	5,500	5,500	0.00%
399	Miscellaneous	31,515	7,000	4,072	8,103	8,000	14.29%
Total SUPPLIES AND EXPENSES		307,754	285,397	160,666	281,633	292,500	2.49%
<i>DEBT SERVICE</i>		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
601	Principal	660,802	705,000	706,050	705,000	825,000	17.02%
602	Interest	104,251	169,506	98,274	169,506	175,000	3.24%
Total DEBT SERVICE Expense		765,053	874,506	804,324	874,506	1,000,000	14.35%
<i>OTHER</i>		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
51900	Contingency	21,962	47,250	2,650	10,000	47,500	0.53%
51910	Illegal Taxes, Refunds	0	0	0	0	0	-----
59200	Transfers to Other Funds	20,000	88,500	0	88,500	28,500	-67.80%
Total OTHER Expenses		41,962	135,750	2,650	98,500	76,000	-44.01%
		3,154,729	3,378,456	1,933,168	3,278,190	3,505,500	3.76%

2016 Village of Cross Plains Budget

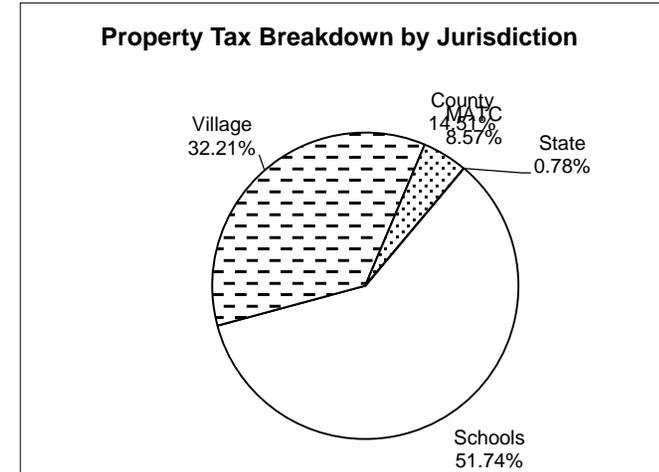
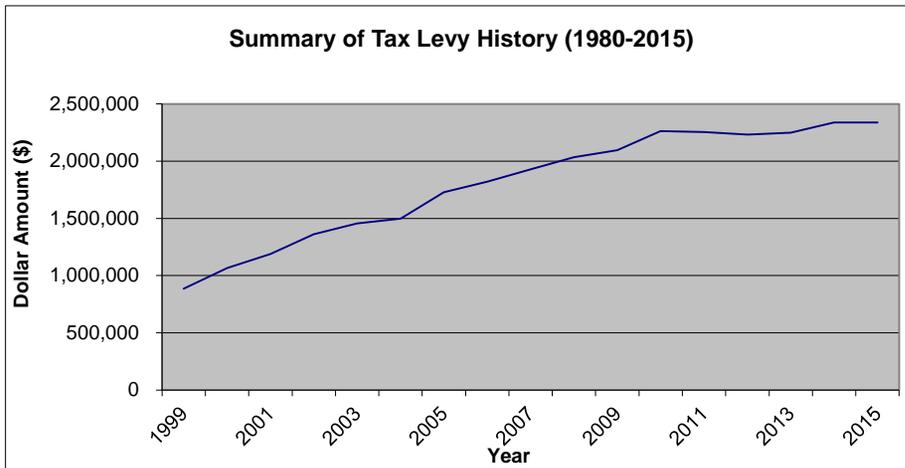
	2015	2016	% Change
General Fund Expenditures	\$ 3,378,456	\$ 3,505,500	3.76%
Revenue Other Than Property Taxes	\$ 1,039,625	\$ 1,180,625	13.56%
Property Tax Levy for Village Services	\$ 2,338,831	\$ 2,325,375	-0.58%
Assessed Valuation	\$ 334,086,100	\$ 337,034,500	0.88%
Assessed Valuation (excluding TID)	\$ 329,411,633	\$ 320,977,395	-2.56%
Tax Rate	\$ 7.10	\$ 7.24	2.04%

Taxing Jurisdiction	2015	2016	\$ Change	2015 % of Total
Middleton-Cross Plains School District *	\$ 2,945	2,898	\$ (47.92)	66.44%
Village of Cross Plains *	\$ 1,775	1,725	\$ (50.13)	39.55%
Dane County *	\$ 798	0	\$ (797.71)	0.00%
Madison Area Technical College *	\$ 239	231	\$ (7.85)	5.30%
State of Wisconsin	\$ 43	0	\$ (43.43)	0.00%
Minus School Property Tax Credit	\$ (419)	(493)	\$ (74.17)	-11.30%
Total	\$ 5,382	4,361	\$ (1,021.21)	100.00%

Where Your Property Taxes Go

Taxing Jurisdiction	2015 Levy	2016 Levy	% Change
Middleton-Cross Plains School District	\$ 3,881,093.56	\$ 3,906,302.00	0.65%
Village of Cross Plains	\$ 2,338,831.00	\$ 2,325,375.00	-0.58%
Dane County	\$ 1,051,102.10		-100.00%
Madison Area Technical College	\$ 314,862.94	\$ 311,570.20	-1.05%
State of Wisconsin	\$ 58,038.28		-100.00%
Tax Increment District #3	\$ 107,646.00	\$ -	-100.00%
Minus School Property Tax Credit *	\$ (559,276.05)	\$ (664,205.07)	18.76%
Total Property Tax Levy	\$ 7,192,298	\$ 5,879,042	-18.26%

Overall Property Tax Rate \$ 21.53 \$ 17.44 -18.97%



Summary of Tax Levy History (1999-2015)

	Population	Percent Change	Levy in Dollars	Percent Change	10-Year Average	5-Year Average
1999	2,974		884,912			
2000	3,084	3.70%	1,066,533	20.52%		
2001	3,107	0.75%	1,188,677	11.45%		
2002	3,166	1.90%	1,361,000	14.50%		
2003	3,275	3.44%	1,456,303	7.00%		
2004	3,342	2.05%	1,498,224	2.88%		11.27%
2005	3,452	3.29%	1,730,336	15.49%		10.26%
2006	3,500	1.39%	1,821,227	5.25%		9.02%
2007	3,492	-0.23%	1,929,019	5.92%		7.31%
2008	3,486	-0.17%	2,035,907	5.54%		7.02%
2009	3,497	0.32%	2,096,439	2.97%	9.15%	7.04%
2010	3,538	1.17%	2,263,238	7.96%	7.90%	5.53%
2011	3,543	0.14%	2,255,129	-0.36%	6.72%	4.41%
2012	3,547	0.11%	2,231,493	-1.05%	5.16%	3.01%
2013	3,560	0.37%	2,248,304	0.75%	4.54%	2.06%
2014	3,596	1.01%	2,338,831	4.03%	4.65%	2.27%
2015	3,696	2.78%	2,338,285	-0.02%	3.10%	0.67%

2016 Budget Levy and Rate Adjustments

2015 Levy	\$2,338,831	2015 Rate	\$ 7.10
2016 Proposed Levy	\$2,325,375	2016 Proposed	\$ 7.24
Difference	-\$13,456		\$ 0.14

2015 Assessed Value (1/1/2015) \$320,977,395 (without TID)

Adjustment	New Levy	Change in Levy from 2015	New Rate	Change in Rate from 2015
\$50,000	\$2,380,375	1.78%	\$7.42	4.45%
\$45,000	\$2,370,375	1.35%	\$7.38	4.01%
\$40,000	\$2,365,375	1.13%	\$7.37	3.79%
\$35,000	\$2,360,375	0.92%	\$7.35	3.57%
\$30,000	\$2,355,375	0.71%	\$7.34	3.35%
\$25,000	\$2,350,375	0.49%	\$7.32	3.13%
\$20,000	\$2,345,375	0.28%	\$7.31	2.91%
\$15,000	\$2,340,375	0.07%	\$7.29	2.70%
\$10,000	\$2,335,375	-0.15%	\$7.28	2.48%
\$5,000	\$2,330,375	-0.36%	\$7.26	2.26%
\$0	\$2,325,375	-0.58%	\$7.24	2.04%
(\$5,000)	\$2,320,375	-0.79%	\$7.23	1.82%
(\$10,000)	\$2,315,375	-1.00%	\$7.21	1.60%
(\$15,000)	\$2,310,375	-1.22%	\$7.20	1.38%
(\$20,000)	\$2,305,375	-1.43%	\$7.18	1.16%
(\$25,000)	\$2,300,375	-1.64%	\$7.17	0.94%
(\$30,000)	\$2,295,375	-1.86%	\$7.15	0.72%
(\$35,000)	\$2,290,375	-2.07%	\$7.14	0.50%
(\$40,000)	\$2,285,375	-2.29%	\$7.12	0.28%
(\$45,000)	\$2,280,375	-2.50%	\$7.10	0.06%
(\$50,000)	\$2,270,375	-2.93%	\$7.07	-0.38%

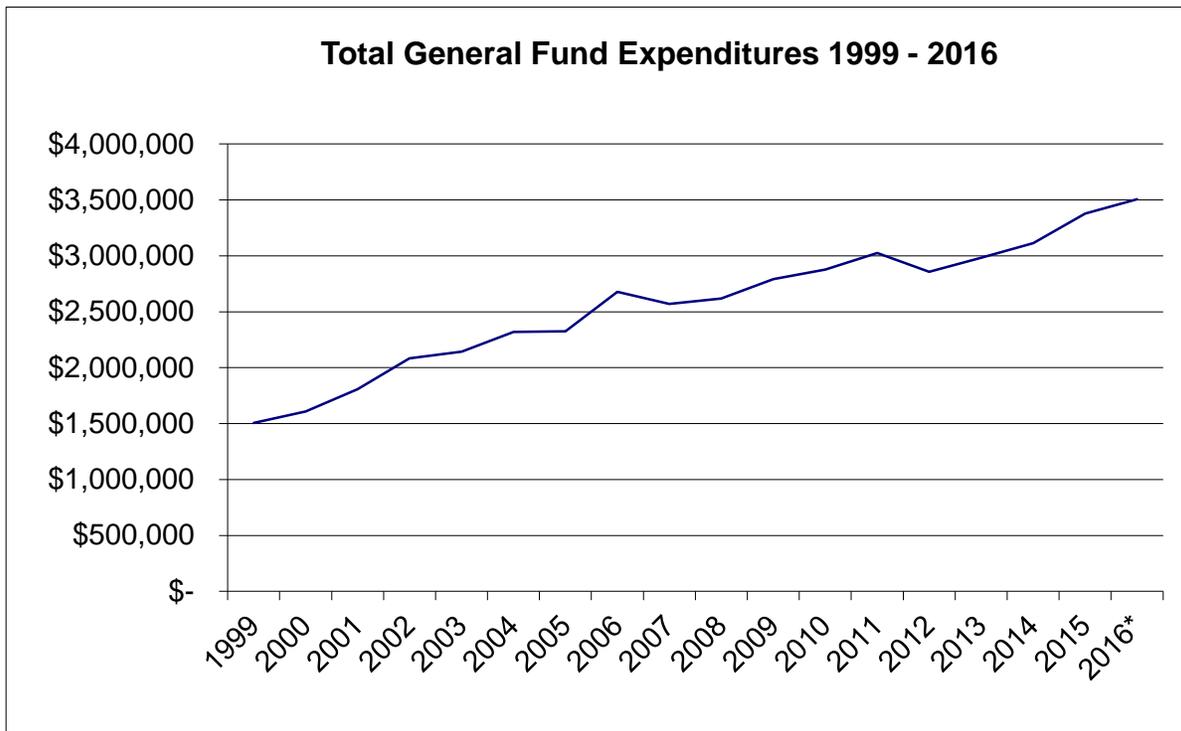
Total Expenditure Summary

General Fund (110), Library Fund (130), Parks/Rec Fund (140) and Debt Service (150)

1999-2016

Year	Total Expenditures	\$ Change	% Change
1999	\$ 1,506,693		
2000	\$ 1,608,735	\$ 102,042	6.77%
2001	\$ 1,807,841	\$ 199,106	12.38%
2002	\$ 2,082,076	\$ 274,235	15.17%
2003	\$ 2,142,906	\$ 60,830	2.92%
2004	\$ 2,320,252	\$ 177,346	8.28%
2005	\$ 2,325,035	\$ 4,783	0.21%
2006	\$ 2,677,297	\$ 352,262	15.15%
2007	\$ 2,568,625	\$(108,672)	-4.06%
2008	\$ 2,617,374	\$ 48,749	1.90%
2009	\$ 2,790,533	\$ 173,159	6.62%
2010	\$ 2,876,957	\$ 86,424	3.10%
2011	\$ 3,025,479	\$ 148,522	5.16%
2012	\$ 2,855,836	\$(169,643)	-5.61%
2013	\$ 2,982,322	\$ 126,486	4.43%
2014	\$ 3,114,589	\$ 132,267	4.44%
2015	\$ 3,378,456	\$ 263,867	8.47%
2016*	\$ 3,505,500	\$ 127,044	3.76%

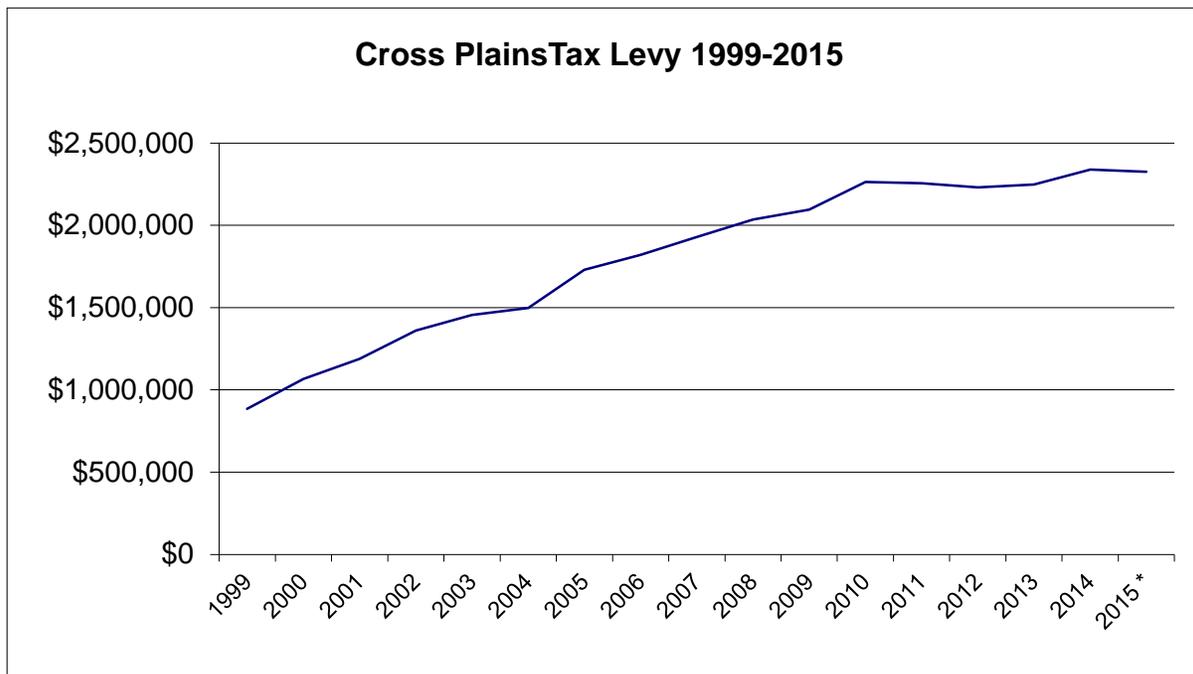
* Proposed



**Summary of Tax Levy
(1999-2015)**

	Population	Levy in Dollars	Percent Change	10-Year Average	5-Year Average
1999	2,974	884,912			
2000	3,084	1,066,533	20.52%		
2001	3,107	1,188,677	11.45%		
2002	3,166	1,361,000	14.50%		
2003	3,275	1,456,303	7.00%		
2004	3,342	1,498,224	2.88%		11.27%
2005	3,452	1,730,336	15.49%		10.26%
2006	3,500	1,821,227	5.25%		9.02%
2007	3,492	1,929,019	5.92%		7.31%
2008	3,486	2,035,907	5.54%		7.02%
2009	3,497	2,096,439	2.97%	9.15%	7.04%
2010	3,538	2,263,238	7.96%	7.90%	5.53%
2011	3,543	2,255,129	-0.36%	6.72%	4.41%
2012	3,547	2,231,493	-1.05%	5.16%	3.01%
2013	3,560	2,248,304	0.75%	4.54%	2.06%
2014	3,596	2,338,831	4.03%	4.65%	2.27%
2015 *	3,696	2,325,375	-0.58%	3.04%	0.56%

* Proposed 2015 Tax Levy payable in 2016.



**Tax Rate
(2010-2015)**

Tax Year	Rate	Change
2010	7.03	
2011	6.98	-0.75%
2012	6.90	-1.15%
2013	6.90	0.00%
2014	7.10	2.90%
2015	7.24	2.04%

**Total Assessed Value
(2010-2015)**

Year	Assessed Value	% Change
2010*	\$ 326,597,800	
2011*	\$ 327,571,100	0.30%
2012*	\$ 328,197,200	0.19%
2013*	\$ 330,883,800	0.82%
2014*	\$ 334,086,100	0.97%
2015*	\$ 337,034,500	0.88%

*Includes tax increment district

2016 Budget Changes Since Distribution - General Fund

Change Date	Change Number	Fund	Name	Type	Page	Dept	Budget	Line Item	Old	New	Rev & (Exp)	New Levy Increase or (Decrease)	Change from Budget	New Rate
10/05/2015	1	110	General	Rev	1	Intergovernmental Revenue	State - Highway Aid	43530-000	180,750	199,500	18,750	(18,750)	-0.81%	(0.06)
10/05/2015	2	110	General	Rev	3	Other Financing Sources	Applied Fund Balance	49300-000	40,000	33,500	(6,500)	(12,250)	-0.53%	(0.04)
10/07/2015	1	130	Library	Rev	1	Intergovernmental Revenue	Library Reimbursement	43720-000	104,250	106,250	2,000	(14,250)	-0.61%	(0.04)
10/26/2015	1	110	General	Exp	10	Insurance and Risk Mgmt	Insurance	51540-209	54,500	57,500	(3,000)	(11,250)	-0.48%	(0.04)
10/19/2015	1	110	General	Exp	11	General Buildings and Plant	Technology	51600-302	0	500	(500)	(10,750)	-0.46%	(0.03)
10/07/2015	2	110	General	Exp	16	Cross Plains-Berry Fire District	Support Services	52200-207	76,250	78,250	(2,000)	(8,750)	-0.38%	(0.03)
09/30/2015	1	110	General	Exp	17	Cross Plains Area EMS	Support Services	52300-207	44,660	48,500	(3,840)	(4,910)	-0.21%	(0.02)
11/20/2015	1	140	Parks/Rec	Exp	2	Aging	Dues and Subscriptions	54600-204	14,250	18,500	(4,250)	(660)	-0.03%	(0.00)
											660	2,325,375	-0.03%	7.24

Original Submitted Budget Summary - September 28, 2015

	2015 Budget	2016 Budget	Difference vs. 2015	% Change vs. 2015
TOTAL ASSESSED VALUATION	334,086,100	337,295,200	3,209,100	0.96%
TID INCREMENT ASSESSED VALUATION	4,674,467	16,057,105	11,382,638	243.51%
ASSESSED VALUATION MINUS TID INCREMENT	329,411,633	321,238,095	-8,173,538	-2.48%
MUNICIPAL PROPERTY TAX LEVY	2,338,831	2,326,035	-12,796	-0.55%
MUNICIPAL TAX RATE	7.10	7.24	0.14	1.98%

Amended Budget Summary following Committee Review

	2015 Budget	2016 Budget	Change vs. 2015	% Change vs. 2015
TOTAL ASSESSED VALUATION *	334,086,100	337,034,500	2,948,400	0.88%
TID INCREMENT ASSESSED VALUATION	4,674,467	16,057,105	11,382,638	243.51%
ASSESSED VALUATION MINUS TID INCREMENT	329,411,633	320,977,395	-8,434,238	-2.56%
MUNICIPAL PROPERTY TAX LEVY	2,338,831	2,325,375	-13,456	-0.58%
MUNICIPAL TAX RATE	7.10	7.24	0.14	2.04%

* Final Statement of Assessment released by WisDOR on October 22, 2015 which now adds the final total for Manufacturing values to the value already set by the BOR in June. Staff's estimate in September was higher than actual resulting in a slight increase of \$0.01 to the Municipal Tax Rate.

2016 Budget Changes Since Distribution - Other Funds

Change Date	Change Number	Fund	Name	Type	Page	Dept	Budget	Line Item	Old	New	Rev & (Exp)
11/20/2015	3	120	Capital	Rev	1	Miscellaneous	Donations	48500-000	25,000	70,000	45,000
11/20/2015	2	120	Capital	Rev	1	Other Financing Sources	Fund Balance Applied	49300-000	160,000	178,000	18,000
11/20/2015	2	120	Capital	Exp	6	Public Facilities	Facility	57300-802	0	18,000	(18,000)
11/20/2015	3	120	Capital	Exp	7	Parks/Recreation	Infrastructure	57620-805	50,000	95,000	(45,000)
10/26/2015	1	660	Water	Rev	1	Public Charges for Services	Metered Sales - Res	46450-461.1	235,000	233,250	(1,750)
11/20/2015	4	660	Water	Rev	1	Other Financing Sources	Proceeds from Debt	49200-000	0	69,000	69,000
10/26/2015	1	660	Water	Exp	2	Admin and General Expense	Property Insurance	51400-924	15,000	13,250	1,750
11/20/2015	4	660	Water	Exp	6	Capital Outlay	Equipment	57000-803	15,000	84,000	(69,000)
10/26/2015	1	670	Sewer	Rev	1	Public Charges for Services	Residential	46410-501	1,146,000	1,146,250	250
10/26/2015	1	670	Sewer	Exp	4	Sewage Service	Insurance	53610-209	17,500	17,750	(250)

2016 Budget Changes Since Distribution

Changes made September 30, 2015:

- 1 The District Board for the Cross Plains Area EMS adopted the assessments after the budget was transmitted to the Village Board from Staff. The increase listed is based on the approved assessment for 2015.

Changes made October 5, 2015:

- 1 WisDOT informed municipalities on October 1st of their preliminary State Transportation Aids for 2016 which is projecting to be an increase on what was received for 2015.
- 2 Village Staff is projecting a large surplus for 2015 and suggested initially some of that be applied in 2016 as well to offset additional tax increase. The Highway Aid projection is \$18,500 larger than expected in the Staff Submitted Budget and it is recommended the fund balance applied be reduced to \$25,000 to allow more money to flow into fund balance from 2015.

Changes made October 7, 2015:

- 1 An increase in funding by Dane County has been approved for 2016 with the new library reimbursement recently set.
- 2 The Fire District's accountant recently notified the Village that there was an error in the cost distribution amongst member communities. They have corrected this error and the revised distribution increased the Village's obligation for next year.

Changes made October 19, 2015:

- 1 Funding was added by the Village Board for Staff to be able to utilize online surveys to develop community input as needed.

Changes made October 26, 2015:

- 1 The estimated costs for insurance were updated to actual following approval of the renewal of general liability and worker's compensation plus the new contract for property insurance.

2016 Budget Changes Since Distribution

Changes made November 20, 2015:

- 1 Northwest Dane Senior Services is requesting an increase in its funding from \$4.00 per capital to \$5.00. The Village's estimated population set by the State as of January 1, 2015 is 3,696. The Village Board is set to consider this request at its November 23, 2015 meeting.
- 2 Carrying over of \$18,000 from 2015 to 2016 within Public Facilities for facility improvements. To be paid for with borrowed money from 2015.
- 3 Addition of \$45,000 to Parks/Recreation regarding a Dog Park. To be paid for with other funds (i.e. - donations, fundraising, or other similar contribution.)
- 4 Carrying over of \$69,000 from 2015 to 2016 within Capital Outlay for Well #2 backup generator. To be paid for with borrowed money from 2015.

Changes made November 23, 2015:

- 1 Added back into the budget \$8,500 in applied fund balance as revenue to offset additional tax increase. This partially reverses a reduction in the use of fund that was applied in the second change made October 5th.

VILLAGE OF CROSS PLAINS

NOTICE OF PUBLIC HEARING

Notice is hereby given that the Village Board will hold a Public Hearing on the proposed 2016 Budget at the Village Hall, 2417 Brewery Road, Cross Plains, WI 53528 on Monday, November 23, 2015 at 7 pm. All interested parties are invited to attend and comment on the budget. The Budget is available for viewing at the Village Hall from 7:30 am to 4:00 pm, Monday through Friday or on the Village website at www.cross-plains.wi.us.

Detailed below are the summaries of revenues, expenses, and fund balances of all Village funds as is required for reporting purposes by Wisconsin State Statute 65.90.

SUMMARY OF GENERAL, LIBRARY, PARKS/REC, & DEBT FUND REVENUES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
General Property Taxes	2,248,304	2,338,831	0	2,338,831	2,329,125	-0.41%
Special Assessments	1,724	2,000	0	1,500	1,000	-50.00%
Intergovernmental Revenues	393,967	401,875	132,118	399,674	482,750	20.12%
Licenses and Permits	89,626	81,000	40,815	80,450	82,250	1.54%
Fines, Forfeits, & Penalties	23,380	37,250	19,221	35,500	35,500	-4.70%
Public Charges for Services	198,823	219,250	116,323	218,300	221,000	0.80%
Intergovern Charges for Serv.	62,307	60,000	0	60,000	35,000	-41.67%
Miscellaneous Revenues	67,005	53,750	44,314	57,051	57,500	6.98%
Other Financing Sources	87,381	184,500	3,611	190,781	257,125	39.36%
TOTAL REVENUES	3,172,519	3,378,456	356,401	3,382,087	3,501,250	3.63%

SUMMARY OF GENERAL, LIBRARY, PARKS/REC, & DEBT FUND EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
General Government	435,626	417,535	187,283	379,963	419,000	0.35%
Public Safety	632,085	646,010	309,237	600,631	667,500	3.33%
Public Facilities	621,096	623,250	314,690	613,310	623,250	0.00%
Library	340,919	351,140	172,133	350,604	368,250	4.87%
Parks, Recreation, Swimming	302,071	391,015	142,869	399,176	388,250	-0.71%
Community Development	37,879	35,000	2,633	20,000	35,000	0.00%
Debt Service	765,053	874,506	804,324	874,506	1,000,000	14.35%
Other Financing Uses	20,000	40,000	0	40,000	0	0.00%
TOTAL EXPENDITURES	3,154,729	3,378,456	1,933,168	3,278,190	3,501,250	3.63%

General Fund

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Fund Balance - Begin *	438,064	-----	-----	455,327	559,224	
Fund Balance - End *	455,327	-----	-----	559,224	534,224	

* Includes General and Debt Service

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Property Tax Rates	\$6.90	\$ 7.10			\$ 7.26	2.20%

	12/31/2012	12/31/2013	12/31/2014	Difference vs. 2013	% Change vs. 2013
OUTSTANDING DEBT ** - as of					
Governmental Activities	6,843,044	6,578,972	9,157,400	2,578,428	39.19%
Business Type Activities	5,864,259	5,459,924	4,368,565	-1,091,359	-19.99%
Total Outstanding Debt	12,707,303	12,038,896	13,525,965	1,487,069	12.35%

** Including interest expense

SUMMARY OF OTHER VILLAGE FUNDS

<i>Capital Fund</i>	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Total Revenue	2,373,228	1,618,550	799,084	2,094,835	477,750	-70.48%
Total Expense	1,740,601	1,618,550	420,364	1,859,239	477,750	-70.48%
Fund Balance - Begin	-484,474	-----	-----	95,592	331,188	
Fund Balance - End	95,592	-----	-----	331,188	171,188	

<i>TID</i>	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Total Revenue	3,143,438	3,444,500	257,700	1,284,396	401,000	-88.36%
Total Expense	2,882,983	3,444,500	384,014	1,411,641	486,000	-85.89%
Fund Balance - Begin	65,055	-----	-----	307,342	180,097	
Fund Balance - End	307,342	-----	-----	180,097	95,097	

<i>Water Utility</i>	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Total Revenue	361,384	2,885,500	176,650	1,941,322	577,250	-79.99%
Total Expense	450,425	2,885,500	436,976	1,898,265	577,250	-79.99%
Fund Balance - Begin	546,887	-----	-----	552,352	595,409	
Fund Balance - End	552,352	-----	-----	595,409	595,409	

<i>Sewer Utility</i>	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Total Revenue	1,193,831	5,097,000	540,812	3,567,832	1,388,500	-72.76%
Total Expense	1,068,221	5,097,000	1,223,986	3,527,708	1,388,500	-72.76%
Fund Balance - Begin	1,521,360	-----	-----	1,607,979	1,648,103	
Fund Balance - End	1,607,979	-----	-----	1,648,103	1,648,103	

<i>Library Fund</i>	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget
Fund Balance - Begin	178,608	-----	-----	174,025	172,025
Fund Balance - End	174,025	-----	-----	172,025	170,025

Dated this 12th day of November, 2015.

Matthew G. Schuenke, Village Administrator/Clerk-Treasurer
Cross Plains, Wisconsin