

2017 Recommended Budget City of Sun Prairie





Mission Statement

To provide valuable, responsive, and cost-effective services that enable residents to enjoy a high quality of life.

Vision Statement

We want to coordinate the development of a modern community that understands and has pride in its roots to the past. We want to help develop “homes” for the residents that live here, through the creation and maintenance of neighborhoods. Each neighborhood will be equal in importance but separate in its identity. Our school system will play a major factor in the development of the neighborhoods and will serve as the community center.

We want to help create harmony amongst all residents, where race and socio economic differences play no factor. We want everyone to feel that their personal safety is not at risk, whether they are at home or walking down the street.

**CITY OF SUN PRAIRIE
DIRECTORY OF OFFICIALS
2016-2017**

MAYOR

Paul Esser



COUNCIL MEMBERS



Russell Fassbender
Aldermanic District 1



Steve Stocker
Aldermanic District 1



Bill Connors
Aldermanic District 2



Jon Freund
Aldermanic District 2



Michael Jacobs
Aldermanic District 3



Maureen Crombie
Aldermanic District 3



Mary Polenske
Aldermanic District 4



Al Guyant
Aldermanic District 4



CITY OF SUN PRAIRIE

2015-2016

ADMINISTRATION

City Administrator	Aaron Oppenheimer
Director of Administrative Services	Connie DeKemper
City Treasurer	Kristin Vander Kooi
City Assessor	Debbie Mason
City Clerk	Diane Hermann-Brown
City Engineer	Daryl Severson
City Attorney	Mark Leonard
Director of Community Development	Scott Kugler
Sun Prairie Media Center Director	Jeffrey Robbins
Director of Building Inspection	Brian Flannery
Director of Public Works	Lee Igl
Director of Economic Development	Neil Stechschulte
EMS Director	Kep Anderson
Human Resources Director	Brenda Sukenik
Information Technology Director	Paul Watkins
Library Director	Svetha Hetzler
Recreation Director	Jana Stephens
Police Chief	Pat Anhalt
Fire Chief	Christopher Garrison
WWTP Superintendent	John Krug
Sun Prairie Utilities Manager	Rick Wicklund

Sun Prairie Community Profile



Population - 32,613

Source: WI Dept of Administration est for 2016

Median Age - 34.0

Source: Census Bureau ACS 2010-2014

Age Breakdown

Source: Census Bureau ACS 2010-2014

- 35% Under 24
- 32% Age 25-44
- 24% Age 45-64
- 9% Over 65

Housing

Source: Census Bureau ACS 2010-2014

- 59% Owner Occupied
- 41% Renter Occupied

Acres of Parks - 425

Miles of Trails - 34.7 paved off-street

Median Household Income - \$66,956

Source: Census Bureau ACS 2010-2014

Top Employers

- 1,141 Sun Prairie Schools
- 781 QBE
- 330 Prairie Athletic Club
- 268 Continental ContiTech
- 250 Frontier
- 250 Walmart
- 238 Wisconsin Distributors
- 235 Royle Printing
- 226 Woodman's Food Market
- 212 City of Sun Prairie



Sun Prairie Community Profile

Government and Organization

The City operates under a Mayor – Council form of government. The Mayor is elected for two years and eight council members representing four districts are elected for staggered two-year terms. The city Council appoints the City Administrator who has the responsibility for carrying out Council policies and administering City operations. The City Council appoints the City department heads as specified in the City's ordinances.

Education

Primary and Secondary Education

- 1 Public High School (grades 10-12)
- 1 Upper Middle School (grades 8 & 9)
- 2 Middle Schools (grades 6 & 7)
- 7 elementary schools (grades K-5)

Community Comparisons (Cities in Dane County)

Population

	2015 Estimate	2010 Census
Madison	242,216	233,209
Sun Prairie	31,810	29,364
Fitchburg	26,321	25,260
Middleton	18,810	17,442
Stoughton	12,698	12,611
Verona	11,871	10,619
Monona	7,833	7,533
Edgerton*	5,521	5,461

General Fund Operating Budget 2016

	General Fund	
Madison	273,465,954	Ex Bdgt
Sun Prairie	22,176,805	
Fitchburg	19,684,246	
Middleton	24,539,559	
Stoughton	14,856,001	Ex Bdgt
Verona	7,348,000	
Monona	5,480,290	
Edgerton*	3,394,772	

Property Tax Rate

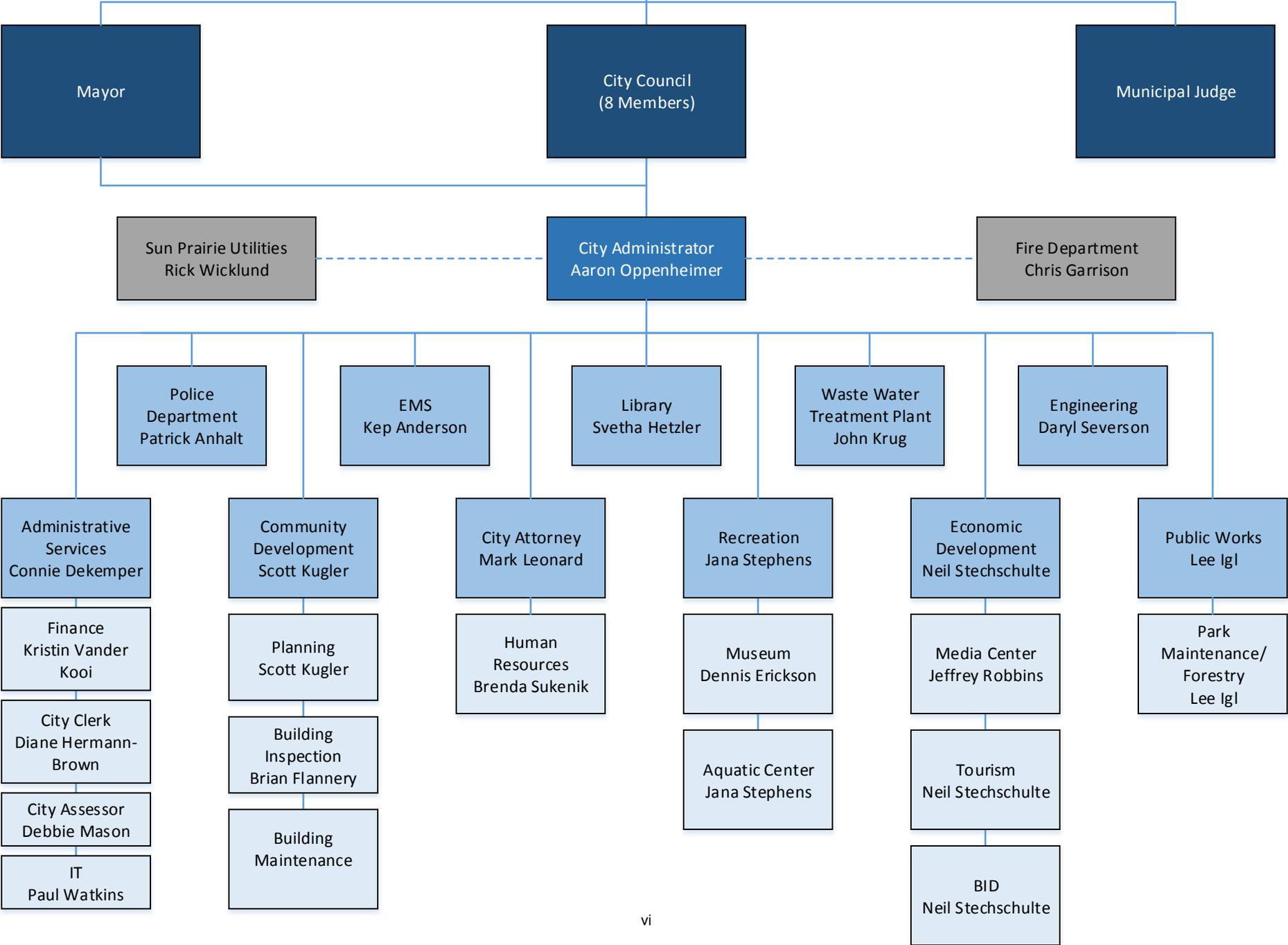
	Rate Per \$1,000
Madison	9.5000
Stoughton	8.6200
Sun Prairie	8.3433
Fitchburg	8.2880
Edgerton*	7.6281
Verona	6.7052
Middleton	6.5900
Monona	6.2090

City Limits

	Square Miles
Madison	84.70
Fitchburg	35.21
Sun Prairie	12.25
Middleton	9.12
Verona	6.36
Stoughton	5.09
Edgerton*	4.14
Monona	3.35

*- Edgerton is in both Rock County and Dane County

Citizens of Sun Prairie
Population: 32,613



**CITY OF SUN PRAIRIE
2017 EXECUTIVE BUDGET
CITY FUND LIST**

GENERAL FUND

GENERAL GOVERNMENT

<u>DEPT #</u>	<u>DEPARTMENT</u>
110	MAYOR
115	COUNCIL
120	MUNICIPAL COURT
130	CITY ATTORNEY
140	CITY CLERK
150	ADMINISTRATION
155	HUMAN RESOURCES
160	FINANCE
165	RISK MANAGEMENT
170	ASSESSING
180	INFORMATION TECHNOLOGY
185	BUILDING MAINTENANCE

PUBLIC SAFETY

<u>DEPT #</u>	<u>DEPARTMENT</u>
210	POLICE DEPARTMENT
220	FIRE DEPARTMENT
230	EMERGENCY MEDICAL SERVICE
240	BUILDING INSPECTION
250	EMERGENCY MANAGEMENT

PUBLIC WORKS

<u>DEPT #</u>	<u>DEPARTMENT</u>
310	PUBLIC WORKS
330	ENGINEERING

CULTURE, RECREATION, CONSV, DEVELOPMENT

<u>DEPT #</u>	<u>DEPARTMENT</u>
530	MUSEUM
541	SENIOR CITIZEN PROGRAM
542	YOUTH & FAMILIES
545	YOUTH PROGRAMS
549	CEMETERY
550	PARKS & RECREATION
255	FAMILY AQUATIC CENTER
610	PLANNING
620	ECONOMIC DEVELOPMENT
650	FORESTRY

SPECIAL REVENUE FUNDS

<u>FUND #</u>	<u>FUND</u>
200	GRANTS AND DONATIONS FUND
210	TRANSPORTATION IMPACT FEE FUND
220	SUN PRAIRIE MEDIA CENTER FUND
230	REFUSE & RECYCLE FUND
240	REVOLVING LOAN FUND
250	PARK FUND
251	STREET TREE FUND
260	LIBRARY FUND

COMPONENT UNITS

<u>FUND #</u>	<u>FUND</u>
810	BUSINESS IMPROVEMENT DISTRICT
850	COMMUNITY DEVELOPMENT AUTHORITY

CAPITAL PROJECT FUNDS

<u>FUND #</u>	<u>FUND</u>
400	CAPITAL PROJECTS FUND
490	DEVELOPMENT PROJECTS FUND
507	TIF DISTRICT NO. 7 FUND
508	TIF DISTRICT NO. 8 FUND
509	TIF DISTRICT NO. 9 FUND
511	TIF DISTRICT NO. 11 FUND
512	TIF DISTRICT NO. 11 FUND

DEBT SERVICE FUNDS

<u>FUND #</u>	<u>FUND</u>
300	DEBT SERVICE FUND
506	TIF DISTRICT NO. 6 FUND

ENTERPRISE FUNDS

<u>FUND #</u>	<u>FUND</u>
610	WASTEWATER UTILITY
650	STORMWATER UTILITY
699	SUN PRAIRIE UTILITIES
700	FLEET INSERVICE FUND

**CITY OF SUN PRAIRIE
2017 EXECUTIVE BUDGET
PERSONNEL COSTS**

DEPARTMENT	STAFFING				SALARIES, WAGES & BENEFITS													
	ORG	2016 FTE	2017 FTE	Change	2016	2017											Total	Change
					General Fund	SPMC	Refuse and Recycle	Library	TIF Districts	Sun Prairie Utilities	WPCF	Stormwater	Fleet					
MAYOR & COUNCIL		*	*	*	81,281	81,274										81,274	(7)	
MUNICIPAL COURT		1.00	1.00	-	91,840	95,001										95,001	3,161	
CITY ATTORNEY	10013000	2.00	2.00	-	196,141	175,830	2,032					10,162	15,243			203,267	7,126	
CITY CLERK & ELECTIONS	10014014	3.25	3.25	-	310,843	314,723										314,723	3,880	
ADMINISTRATION	10015000	2.00	2.00	-	224,081	233,197	1,213					10,168	6,063			250,641	26,560	
HUMAN RESOURCES	10015500	2.50	2.50	-	236,959	223,713	5,622					13,688	8,310			251,333	14,374	
FINANCE	10016000	4.50	4.50	-	405,937	344,462	4,235					21,593	27,518			397,808	(8,129)	
ASSESSING	10017000	4.75	4.75	-	367,433	344,435										344,435	(22,998)	
INFORMATION TECHNOLOGY	10018000	4.63	4.63	-	492,192	471,797	11,372					13,289	10,897			507,355	15,163	
BUILDING MAINTENANCE	10018500	2.00	2.00	-	132,150	164,945										164,945	32,795	
POLICE DEPARTMENT	10021000	72.90	72.90	-	6,420,891	6,731,490										6,731,490	310,599	
EMERGENCY MEDICAL SERVICE	10023000	14.50	14.50	-	1,283,764	1,343,441										1,343,441	59,677	
BUILDING INSPECTION	10024000	4.00	4.00	-	384,436	433,783										433,783	49,347	
PUBLIC WORKS	10031000	9.70	9.70	-	790,421	752,944							23,174			776,118	(14,303)	
PARKS MAINTENANCE	10055055	6.00	6.00	-	501,228	548,465										548,465	47,237	
FORESTRY	10065000	1.00	1.00	-	66,444	70,102										70,102	3,658	
ENGINEERING	10033000	6.25	6.25	-	561,936	459,860						16,858	46,749			523,467	(38,469)	
ECONOMIC DEVELOPMENT	10062000	2.00	2.00	-	172,701	116,912				76,006						192,918	20,217	
MUSEUM	10053000	*	*	*	21,192	46,158										46,158	24,966	
YOUTH AND FAMILIES	10054200	*	*	*	1,920	2,067										2,067	147	
RECREATION PROGRAMS	10055051	3.00	3.00	-	306,838	317,912										317,912	11,074	
FAMILY AQUATIC CENTER	25555052	*	*	*	156,725	171,258										171,258	14,533	
PLANNING	10061000	3.75	3.75	-	351,326	339,475										339,475	(11,851)	
SUN PRAIRIE MEDIA CENTER	22051000	4.7	3.9	(0.8)	258,073		311,718									311,718	53,645	
REFUSE & RECYCLE FUND	23032000	0.7	0.5	(0.2)	14,204			18,731								18,731	4,527	
LIBRARY	10042100	23.04	23.04	-	1,206,414				1,342,721							1,342,721	136,307	
SUN PRAIRIE UTILITIES		30.5	32.0	1.5	1,437,530											-	(1,437,530)	
WASTEWATER UTILITY		10.0	10.0	-	781,476							879,675				879,675	98,199	
STORMWATER UTILITY		4.3	4.3	-	275,493								451,246			451,246	175,753	
FLEET INSERVICE FUND		4.0	4.0	-	295,731									279,711		279,711	(16,020)	
TOTAL ALL FUNDS		73.2	73.7	0.5	17,827,600	13,783,244	336,192	18,731	1,342,721	76,006	-	965,433	589,200	279,711	17,391,238	(985,119)		

**City of Sun Prairie
2017 Budget Calendar**



Deadline	Performed By	Activity
July 13, 2016	Department Heads (or designee)	CIP Kick-Off Meeting Begin Capital Projects Budget Discussions
July 13, 2016	Department Heads (or designee)	Budget Kick-Off Meeting - Begin Operations Budget Discussions
July 13, 2016	Department Heads (or designee)	Begin entering operations budget data into MUNIS Begin update of narratives Begin writing budget initiatives
July 18, 2016	Finance/Human Resources	Begin entering salary and fringe benefit budget data into MUNIS
August 8, 2016	Accountant	Distribute detailed schedules for salary and fringe benefit budgets to Department Heads for review
August 15, 2016	Department Heads (or designee)	Complete Capital Projects Budget
August 19, 2016	Department Heads (or designee)	Deadline for entering budget data into MUNIS Finalize 2017 Budget Narrative Finalize 2017 Budget Initiatives
August 19, 2016	Council Members	Deadline for Alder Budget Initiatives
August 22, 2016	Department Heads (or designee)	Submit edits for salary and fringe benefit budgets to the Accountant
August 30, 2016	Committee of the Whole	Discuss and Consider the Capital Improvement Plan 2016
August 30, 2016	Fire Department	Deadline for submitting 2017 Budget
August 30, 2016	Sun Prairie Utilities	Deadline for submitting 2017 Budget
September 5, 2016	Accounting Manager	Organize and summarize budget initiatives for City Administrator.
September 6, 2016	Department Heads	Begin review of revenue estimates
September 20, 2016	Department Heads	Submit revenue estimates to Finance Department
October 4, 2016	City Administrator/ Finance	Meet with Mayor, Council President to review 2017 budget
October 11, 2016	City Administrator/Mayor	Present Working Budget to Committee of the Whole
October 11, 2016	Finance Director	Send Notice of Public Hearing to Star
October 18, 2016	Committee of the Whole	Work Session
October 19, 2016	Committee of the Whole	Work Session
October 25, 2016	Committee of the Whole	Work Session
October 26, 2016	Committee of the Whole	Work Session
November 15, 2016	Common Council	Public Hearing on Budget Document
November 15, 2016	Common Council	Adopt 2017 Budget Document Set 2016 Property Tax Levy to Fund 2017 Budget

City of Sun Prairie Fund Balance Policy

1. General Policy and Purpose

The establishment of a formal fund balance policy is an important component of the City's financial management policy. Maintaining appropriate levels of fund balance is a key element of the City's overall financial Health. This policy is intended to set targets for the desired level of fund balance, identify the approach to maintain these levels, and to provide guidelines for the use of fund balance.

2. Definitions

Non-spendable Fund Balance- Amounts that cannot be spent because they are either not in spendable form, or legally or contractually required to be maintained intact. Examples: inventory, prepaid expenditures, property held for resale.

Restricted Fund Balance- Amounts that are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors (through debt covenants), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Enabling legislation must be such that the government is legally mandated to use the resources for a specific purpose.

Committed Fund Balance- Amounts that can only be used for specific purposes pursuant to constraints imposed by the government's highest level of decision-making authority. Committed amounts cannot be used for another purpose unless the government removes or changes the specific use by taking the same type of action (legislation, resolution, ordinance) it used to previously commit the amounts.

Assigned Fund Balance- Amounts that are constrained by the government's intent to be used for a specific purpose but are neither restricted or committed. Intent should be expressed by the governing body itself, a body (e.g. a committee), or an official to which the governing body has delegated authority to assign amounts to be used for specific purposes.

Unassigned Fund Balance- Amounts that are spendable in form and are not restricted, committed, or assigned to a specific purpose.

Contingency Allocation- An annual appropriation set aside to meet unexpected needs within the current budget. Unused contingency can be used to increase fund balance levels.

General Fund- for purposes of this policy, the General Fund is defined as Fund 100 as accounted for in the City's financial system; therefore the Sun Prairie Media Center and Family Aquatic Center shall be excluded from the revenue calculations.

3. Objectives

- To insulate the City from large, unanticipated one-time expenditures or revenue reductions resulting from external changes.
- To provide funds to allow the City to respond to unforeseen emergencies.
- To help stabilize the City's tax levy due to a temporary reduction in non-property tax revenue.
- To provide sufficient working capital to eliminate the need for short-term borrowing due to the timing of the receipt of short-term receivables and the remittance of short-term payables.

4. Contingency Allocation

The City shall establish an annual contingency appropriation to provide for unexpected needs within the current year. This appropriation shall be budgeted for a minimum rate of three quarters of one percent (0.75%) of the general fund revenue budget. Use of the contingency allocation is governed by the Committee of the Whole with final approval by the Mayor and the City Council.

5. Unassigned Fund Balance

Emergency Reserve- The City shall establish an emergency reserve to respond to one-time unforeseen emergencies. This reserve shall be maintained at an amount equal to at least six percent (6%) and not more than nine percent (9%) of the prior year's budgeted general fund revenues. This reserve will be part of the City's unassigned fund balance and will be maintained in addition to any restricted, committed, or assigned fund balance. The Council may withdraw funds from the emergency reserve after the current year contingency has been expended. The emergency reserve will only be used when emergency expenditures or an unexpected revenue reduction would result in a net deficit in the fiscal year budget. Restoration of the emergency reserve should begin in the fiscal year following its use.

Stabilization Reserve- The City shall establish a stabilization reserve to aid the City in responding to temporary reductions in revenue. This reserve shall be maintained at an amount equal to at least six percent (6%) and not more than nine percent (9%) of the prior year's budgeted general fund revenues. This reserve will be part of the City's unassigned fund balance and will be maintained in addition to any restricted, committed, or assigned fund balance. The Council may withdraw funds from the

stabilization reserve to maintain current service levels or to help transition to slower expenditure growth in response to a net decrease in general fund non-property tax revenues. Prior to allocating funds from the stabilization reserve the City shall develop a multi-year plan detailing the proposed use of the reserve funds and their replacement. Replacement of the stabilization reserve should begin within two years for the first use of funds.

At year-end, if the City's emergency and/or stabilization reserves are below the policy minimums, any unused contingency will be used to increase the City's undesignated fund balance. Additionally, at least 50% of any remaining general fund surplus will be added to these reserves.

It shall be the responsibility of the Finance Director to monitor these reserve balances on an on-going basis and to make recommendations to Administration and Council on measures to maintain target levels.

CITY OF SUN PRAIRIE DEBT MANAGEMENT POLICY

- 1. Statement of Policy.** The City recognizes that the foundation of any well-managed program of capital financing is a comprehensive debt management policy. A debt policy sets forth the parameters for issuing debt and managing outstanding debt and provides guidance to decision makers regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt, method of sale that may be used and structural features that may be incorporated. The debt policy recognizes a binding commitment to full and timely repayment of all debt as an intrinsic requirement for entry into the capital markets. Adherence to the debt policy helps the City to maintain a sound debt position and protect its credit quality. Further advantages of a debt policy are:

 - a. Enhances the quality of decisions by imposing order and discipline.
 - b. Promotes consistency and continuity in decision making.
 - c. Rationalizes the decision-making process.
 - d. Identifies objectives for staff to implement.
 - e. Demonstrates a commitment to long-term financial planning objectives.
 - f. Is regarded positively by the rating services in reviewing credit quality.

- 2. Capital Improvement Planning.** The City will develop and maintain a multi-year Capital Improvement Plan (CIP) for consideration and adoption by the City Council. The CIP will be for the coming five fiscal years and will be updated periodically. The CIP will contain the following information:

 - a. A description of each project.
 - b. A listing of the expected sources of funds for each project.
 - c. Estimated timing for each project.
 - d. An analysis of the debt financing required and the conformance of the planned financings with policy targets and the economic and fiscal resources of the City to bear such indebtedness over the next five years.

3. Limitations on Issuance of Debt

a. Legal Limits.

- i. General Obligation (G.O.) Debt Limit. The total principal amount outstanding of debt obligations carrying the G.O. pledge of the City may not exceed an amount equal to five percent of the City's equalized value (including any tax increments) as determined by the Wisconsin Department of Revenue. As identified in the "Affordability Targets" section of this policy, the City has imposed on itself a more restrictive direct debt burden limitation. If the City must issue debt as a result of an emergency situation such as recovery from a natural disaster, these limits will not be considered applicable to that debt.
- ii. Purpose and Authority. Debt obligations may be issued by the City under the authority of, and for the purposes defined in the following Chapters or Sections of the Wisconsin Statutes:
 1. Chapter 24 – State Trust Fund Loans
 2. Chapter 67 – G.O. Bonds and Notes
 3. Section 67.12(1)(a) – Tax and Revenue Anticipation Notes
 4. Section 66.0621 – Revenue Obligations
 5. Section 66.1335 – Housing and Community Development
 6. Section 66.0701 through 66.0733 – Special Assessment B Bonds

b. Public Policy Limits.

- i. Purposes of Debt Issuance. In determining whether a particular project is appropriately financed with debt obligations, the City Council will consider the following public policy objectives:
 1. It is the intent of the City to cash fund projects, in whole or in part, as an alternative to debt financing when practical. It is recognized, however, that most major projects will contain some element of debt financing. This also serves to promote taxpayer equity by amortizing the costs of improvements over their useful lives, providing the City the ability to charge those benefiting from the improvements over time.
 2. The City may issue debt obligations to purchase capital assets and to fund infrastructure improvements when current revenues or fund balance/retained earnings are unavailable or reserved for other purposes.

3. The City may also issue debt obligations to provide funds for the implementation of economic development projects. These types of projects will normally be undertaken within a tax incremental district, with debt service repaid from future tax increment collections.
 4. The City will not issue long-term debt obligations to provide funds for operating purposes. Issuance of short-term debt obligations to finance operating expenses will only be considered in the event of an extreme financial emergency.
- ii. Use of Derivatives. Derivatives are financial contracts or financial instruments whose value is derived from the value of something else (known as the underlying instrument). The City will, as a general practice, not enter into contracts and financing agreements involving interest rate swaps, floating/fixed rate auction or reset securities or other forms of debt bearing synthetically determined interest rates. The only type of derivative that will be considered for use by the City would be a State and Local Government Series (SLGS) Securities investment offered by the US Treasury or a Guaranteed Investment Contract (GIC) when used in conjunction with an advance refunding of the City's debt. The interest rate earned on time deposit SLGS securities is one basis point below the current estimated Treasury borrowing rate for a security of comparable maturity. Generally the City will always use SLGS for advance refunding escrow accounts but in the event that SLGS are not available from the US Treasury, the City would consider the use of a GIC but only after competitive proposals are taken from at least three vendors for same.

c. Financial Limits.

i. G.O. Debt.

1. Affordability & Debt Profile Targets. To provide for a capital financing program that is sustainable based on the financial resources of the City, and to further maintain a credit profile that will allow the City to maintain or improve its current rating on outstanding debt issues, the following affordability and debt profile targets are established.
 - a. Direct Debt Burden. The total direct debt principal outstanding at the end of each budget year will not exceed 1.75% of the City's total equalized value for that year. Direct debt is defined as the total amount of outstanding G.O. and lease revenue debt principal less that portion of the principal that the City expects to abate with revenues of its water, sewer, storm water and electric utilities and further assuming utility user

rates are maintained at a level that will generate net revenues in a sum sufficient to abate the payments.

- b. Percentage of Total Tax Levy Allocated for Debt Service. The portion of the City's total tax levy that will be used for payment of General Obligation debt will not exceed 30% of the total levy amount. Recognizing that for budget year 2016 the percent of the total levy used for debt payment was 32.92%, it is acknowledged that the City may not achieve this target level until 2019 based on current forecasting. Increases in the total tax levy will be allocated almost exclusively to providing increased resources for operations; to the extent feasible, the amount of the total tax levy used for payment of General Obligation debt will not increase above the 2017 budgeted debt service levy.
- ii. Revenue Debt. The City may finance the capital needs of its revenue producing enterprise activities through the issuance of revenue-secured debt obligations. Prior to issuing revenue-secured debt obligations, the City will develop financial plans and projections showing the feasibility of the planned financing, required rates and charges needed to support the planned financing, and the impact of the planned financing on ratepayers. The amount of revenue-secured debt obligations will be limited by the feasibility of the overall financing plan, as well as any existing covenants related to debt obligations with a claim to the same revenue source.
 - iii. Short-Term Debt.
 1. Bond or Note Anticipation Note. Where their use is judged to be prudent and advantageous, the City may choose to issue Bond or Note Anticipation Notes as a source of interim construction financing. Prior to their issuance, takeout financing must be planned for and determined to be feasible.
 2. Tax and Revenue Anticipation Notes. In the event of an extreme financial emergency, the City may issue Tax or Revenue Anticipation Notes to fund working cash flow needs. Before issuing such notes, cash flow projections will be prepared to ensure that funds will be available for timely repayment of the Notes.
 - iv. Conduit Debt. The City may sponsor conduit financings for those activities (i.e., economic development, housing, health facilities, etc.) that have a general public purpose and are consistent with the City Council's overall

service and policy objectives. All conduit financings must be non-recourse to the City.

4. Debt Structuring Practices.

- a. Maximum Term. The term of any debt obligations issued by the City should not exceed the economic life of the improvements that they finance. If financially feasible, the term should be shorter than the projected economic life. Whenever possible, the term of obligations issued will be ten years or less. Per this policy, the City may issue twenty year bonds for enterprise fund projects (i.e. storm water, sanitary sewer, water, etc.).
- b. Interest Rates. Debt obligations issued by the City will carry a fixed interest rate. If, in consultation with its Financial Advisor, the City determines that a variable interest rate offers specific advantages, it may choose to issue securities that pay a rate of interest that varies according to a predetermined formula or results from a periodic remarketing of the securities.
- c. Debt Service Structure. Whenever possible, debt will be structured so that annual principal and interest payments are approximately level. If necessary, debt structures may be "wrapped" to accommodate existing debt service payments to allow for the City's affordability targets to be maintained. Notwithstanding the foregoing, the City will attempt to structure debt so that interest payments are due not later than the first fiscal year following issuance, and principal payments not later than the second fiscal year following issuance. The City will avoid "balloon" repayment schedules that consist of low annual principal payments and one large payment due at the end of the term. An exception to the foregoing would be cases where it is anticipated that the City will have funds on hand sufficient to retire the balloon payment (e.g. tax increments, impact fees, land sale proceeds).
- d. Capitalized Interest. The City may elect to capitalize interest for any debt obligation, but depending on timing of issuance, it should first consider budgeting for the estimated interest expense, or appropriating the funds from other available sources. An exception to this policy would be cases where obligations are issued to finance projects within tax increment districts, and current district increment collections are projected to be insufficient to make interest payments. In these cases, the City will normally capitalize interest.
- e. Call Provisions. Call provisions for debt obligations will be made as short as possible consistent with achieving the best interest rates possible for the City. Obligations shall be callable at par.

5. Debt Issuance Practices

- a. Competitive Sale. The City will issue its debt obligations through competitive sale unless it is determined by the City and its Financial Advisor that a competitive sale would not be expected to produce the best results for the City. If the City determines that bids received through a competitive sale are unsatisfactory, or in the event no bids are received, the City may enter into negotiation for sale of the obligations
- b. Negotiated Sale. The City may consider negotiated sales of debt obligations in extraordinary circumstances when the complexity of the issue requires specialized expertise, when the negotiated sale would result in substantial savings in time or money, or when market conditions or City credit are unusually volatile or uncertain. If the City elects to negotiate the sale of a debt obligation, it will utilize a Financial Advisor with no interests in the underwriting of the transaction to represent it.
- c. State and Federal Revolving Loan Funds and Pools. As an alternative to open market financing, the City may elect to seek a loan through State or Federal programs when this will provide advantages to the City with respect to costs, interest rates, or terms. Examples of available loan programs include State Trust Fund Loans, Clean Water Fund Program Loans, Safe Drinking Water Fund Program Loans, and USDA Rural Development Loans.
- d. Refunding.
 - i. Advance Refunding. Federal tax law allows debt obligations to be refinanced one time prior to the obligation's earliest pre-payment date (call date). The City may issue such advance refunding bonds when legally permissible, and when net present value savings, expressed as a percentage of the par amount of the refunding bonds, equal or exceed a target of two percent.
 - ii. Current Refunding. Current refunding bonds may be issued to refinance existing debt obligations no earlier than sixty days prior to the obligation's earliest pre-payment date (call date). There is presently no limit to the number of times that an issue may be current refunded. The City may issue current refunding bonds when legally permissible, and whenever doing so is expected to result in a net economic benefit to the City.
 - iii. Restructuring of Debt. Independent of potential savings, the City may choose to refund debt obligations when necessary to provide for an alternative debt structure. Refunding may also be undertaken as a means to

replace and modernize bond covenants essential to management and operations.

e. Credit Rating.

- i. Rating Service Relationships. The Director of Administrative Services is responsible for maintaining relationships with any rating service that currently assign ratings to the City's debt obligations. This effort shall include providing periodic updates on the City's general financial condition along with coordinating meetings and presentations in conjunction with a new debt issuance. The City's Financial Advisor will assist in this effort.
- ii. Use of Rating Services. The Director of Administrative Services, in consultation with the City's Financial Advisor, is responsible for determining whether or not a rating shall be requested on a particular financing, and which rating service(s) will be asked to provide a rating.
- iii. Minimum Long-Term Rating Requirements. The City's minimum rating requirement for its long-term G.O. debt is "A" or higher. If a debt obligation cannot meet this requirement based on its underlying credit strength, then credit enhancement may be sought to achieve the minimum rating. If credit enhancement is unavailable or is determined by the Director of Administrative Services and the City's Financial Advisor to be uneconomical, the obligations may be issued without a rating.

6. Debt Management Practices

- a. Continuing Disclosure. The City is committed to continuing disclosure of financial and credit information relevant to its outstanding debt obligations and will abide by the provisions of Securities and Exchange Commission (SEC) Rule 15c2-12 concerning primary and secondary market disclosure. The City Clerk is responsible for providing ongoing disclosure information and may be assisted by the City's Financial Advisor in the execution of this task.
- b. Investment of Debt Proceeds. The City will temporarily invest the proceeds of debt obligations in accordance with its investment policy. Interest earnings realized within construction accounts will be applied first towards payment of project costs, then for payment of debt service associated with the obligations.
- c. Arbitrage Rebate and Monitoring. The Director of Administrative Services will establish and maintain a system of record keeping and reporting to meet arbitrage rebate compliance requirements of the federal tax code. This effort will include tracking investment earnings on proceeds of debt obligations, calculating rebate

payments in compliance with tax law, and remitting any rebatable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the City's outstanding debt obligations. Additionally, general financial reporting and certification requirements embodied in bond covenants shall be monitored to ensure that all covenants are complied with. The City's Financial Advisor may assist in the execution of these tasks.

7. **Review.** It is the intent of the City Council that this Debt Management Policy be reviewed periodically and revised as necessary.

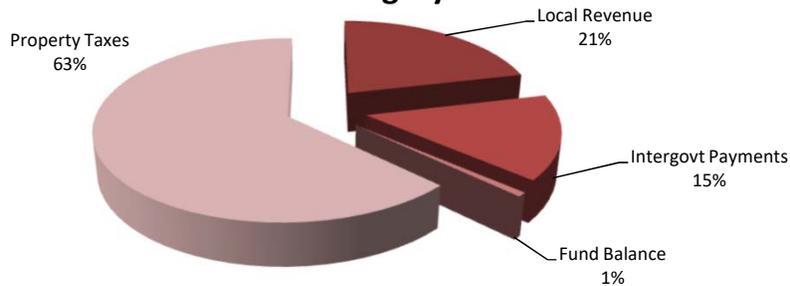
**CITY OF SUN PRAIRIE
2017 BUDGET DOCUMENT**

	2016 ESTIMATED	2016 BUDGET	2017 EXECUTIVE	% CHANGE INCREASE (DECREASE)
REVENUES				
Taxes (Other than Property)	\$ 128,499	\$ 125,150	\$ 128,015	
Special Assessments	4,393	11,000	3,500	
Intergovernmental Revenues	3,784,555	3,893,445	3,401,445	
Licenses & Permits	503,045	536,300	542,500	
Fines, Forfeitures & Penalties	182,700	200,000	190,000	
Public Charges for Services	1,429,044	1,302,550	1,395,219	
Interest & Miscellaneous	452,184	431,848	229,463	
Other Financing Sources	2,156,479	2,130,244	2,350,395	
TOTAL REVENUES	8,640,899	8,630,537	8,240,537	-4.52%
EXPENDITURES				
General Government	210,038	210,818	214,065	
City Attorney's Department	551,303	533,068	498,010	
City Administrator's Office	250,593	250,593	262,272	
Administrative Services	2,866,529	2,924,854	2,744,063	
Police Department	7,451,455	7,435,862	7,953,812	
Fire Department	1,049,075	952,161	1,062,950	
Emergency Medical Services	1,563,164	1,610,107	1,664,207	
Public Works	3,116,550	3,276,385	3,226,093	
Engineering	620,022	616,946	490,199	
Library	1,704,608	1,761,734	-	
Health & Human Services	226,110	227,170	267,327	
Recreation	743,460	776,571	823,573	
Community Development	1,232,357	1,284,460	1,542,158	
Economic Development	206,308	201,664	145,937	
Transfers to Other Funds	355,815	631,490	175,000	
Contingency Fund	-	79,699	1,606,104	
TOTAL EXPENDITURES	22,147,386	22,773,582	22,675,771	-100.00%
Excess (Deficiency) of Revenues Over Expenditures	(13,506,486)	(14,143,045)	(14,435,234)	
Surplus Funds Applied	-	62,000	163,758	
Local Property Taxes	13,536,448	13,546,268	14,271,476	5.35%
NET SURPLUS (DEFICIT)	29,961	(534,777)	-	
Fund Balance-Beginning of Year	9,360,558	9,360,558	9,390,519	
Fund Balance-End of Year (*Est.)	\$ 9,390,519	\$ 8,825,781	\$ 9,390,519	

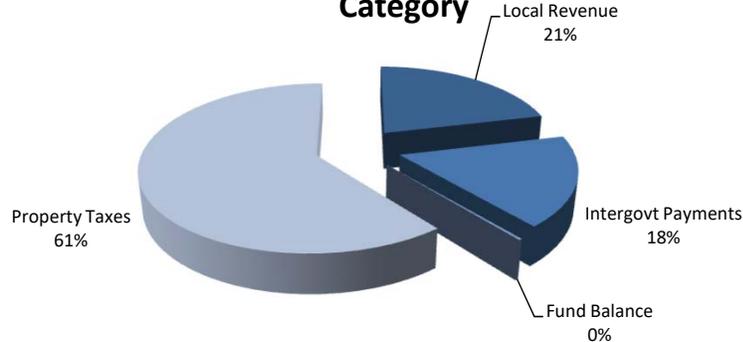
**CITY OF SUN PRAIRIE
2017 EXECUTIVE BUDGET
GENERAL FUND REVENUES BY FUNCTION**

	2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016		2017 EXECUTIVE BUDGET
				PROJECTED	AMENDED BUDGET	
TAXES (EXCLUDING LEVY)	115,660	128,670	128,652	128,499	125,150	128,015
SPECIAL ASSESSMENTS	14,539	39,359	19,500	4,393	11,000	3,500
LICENSES AND PERMITS	497,035	554,216	482,874	503,045	536,300	542,500
FINES, FORFEITS & PENALTIES	214,561	212,879	192,788	182,700	200,000	190,000
PUBLIC CHARGES FOR SERVICES	1,676,580	2,437,079	1,271,252	1,429,044	1,302,550	1,395,219
INVESTMENT INCOME	23,346	12,962	28,648	40,000	40,000	40,000
MISCELLANEOUS REVENUE	539,792	524,716	895,347	412,184	391,848	189,463
OTHER FINANCING SOURCES	1,771,886	1,924,204	2,255,511	2,156,479	2,130,244	2,350,395
LOCAL REVENUES	4,853,399	5,834,085	5,274,572	4,856,344	4,737,092	4,839,092
INTERGOVERNMENTAL REVENUE	3,586,067	3,744,368	3,836,072	3,784,555	3,893,445	3,401,445
TOTAL REVENUES	8,439,466	9,578,453	9,110,644	8,640,899	8,630,537	8,240,537
USE OF FUND BALANCE	-	-	-	-	62,000	163,758
TOTAL REVENUE & FUND BALANCE	8,439,466	9,578,453	9,110,644	8,640,899	8,692,537	8,404,295
GENERAL PROPERTY TAX LEVY	12,475,499	12,741,648	12,890,432	13,536,448	13,546,268	14,271,476
TOTAL SOURCES	20,914,965	22,320,101	22,001,076	22,177,347	22,238,805	22,675,771

2017 Requested Budget - Funding Sources by Major Category



2016 Amended Budget - Funding Sources by Major Category



**CITY OF SUN PRAIRIE
2017 EXECUTIVE BUDGET
GENERAL FUND REVENUES**

		8/31/2016						INCREASE (DECREASE)
		2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2016 PROJECTED	2016 BUDGET	2017 EXECUTIVE	
PROPERTY TAXES								
GENERAL PROPERTY TAXES	10004000-401000	\$ 12,741,648	\$ 13,008,194	\$ 13,546,267	\$ 13,546,267	\$ 13,546,268	\$ 14,271,476	\$ 725,208
ILLEGAL TAXES	10004000-401500	-	(118,331)	(10,358)	(10,358)	-	-	-
PROPERTY TAX CHARGEBACKS	10004000-403000	-	569	539	539	-	-	-
	SUB-TOTAL	12,741,648	12,890,432	13,536,448	13,536,448	13,546,268	14,271,476	725,208
OTHER TAXES								
PUBLIC ACCOMODATION TAX	10004100-414000	18,846	21,472	9,100	20,599	17,150	19,000	1,850
PAYMENTS IN LIEU OF TAXES	10004100-415000	109,109	105,058	69,515	106,500	106,500	107,515	1,015
INTEREST AND PENALTY ON TAXES	10004100-418000	715	2,122	1,268	1,400	1,500	1,500	-
	SUB-TOTAL	128,670	128,652	79,884	128,499	125,150	128,015	2,865
SPECIAL ASSESSMENTS								
INTEREST SPECIAL ASSESSMENTS	10004200-428000	1,279	875	1,000	1,050	1,000	1,000	-
DELQ SA HELD BY COUNTY	10004200-429000	38,081	18,625	1,976	2,000	10,000	1,500	(8,500)
	SUB-TOTAL	39,359	19,500	4,318	4,393	11,000	3,500	(7,500)
INTERGOVERNMENTAL REVENUE								
FEDERAL GRANTS - POLICE	10004300-432205	-	2,980	-	-	-	-	-
STATE SHARED REVENUE	10004300-434100	694,715	688,629	103,599	670,423	690,658	688,496	(2,162)
STATE EXPENDITURE RESTRAINT	10004300-434200	584,773	569,947	570,852	570,852	570,852	582,872	12,020
STATE AID - EXEMPT COMPUTERS	10004300-434300	292,309	373,372	289,632	289,632	370,000	294,000	(76,000)
STATE FIRE INSURANCE TAX	10004300-434400	93,388	89,386	103,188	103,188	89,000	103,000	14,000
STATE GRANTS - GENERAL	10004300-435000	-	4,870	-	-	-	-	-
STATE GRANTS - POLICE	10004300-435210	10,450	9,904	8,138	10,205	9,000	10,000	1,000
STATE GRANTS - PUBLIC WORKS	10004300-435220	9,747	9,747	-	-	-	-	-
STATE GRANTS - EMS	10004300-435230	4,617	4,644	-	-	4,000	-	(4,000)
STATE AID - ROAD ALLOTMENT	10004300-435310	1,414,562	1,479,150	1,135,202	1,513,602	1,514,344	1,515,000	656
STATE AID - CONNECTING STREETS	10004300-435330	53,755	54,117	40,470	53,960	54,509	54,000	(509)
STATE GRANTS - RECYCLING	10004300-435450	47,104	-	-	-	-	-	-
COUNTY AID - LIBRARY	10004300-437520	399,292	406,576	424,164	424,164	424,118	-	(424,118)
SCHOOL DISTRICT - PD LIASION	10004300-438210	139,657	139,545	79,343	148,529	166,964	152,077	(14,887)
MISCELLANEOUS GRANTS	10004300-438215	-	3,205	-	-	-	2,000	2,000
	SUB-TOTAL	3,744,368	3,836,072	2,754,588	3,784,555	3,893,445	3,401,445	(492,000)
LICENSES AND PERMITS								
LIQUOR & MALT BEV. LICENSES	10004400-441100	28,149	32	46,179	48,000	28,000	59,000	31,000
BARTENDER LICENSES	10004400-441150	10,793	12,805	17,002	18,935	13,360	20,000	6,640
CIGARETTE LICENSES	10004400-441200	920	1,060	2,750	2,829	3,040	3,000	(40)
OTHER BUSINESS LICENSES	10004400-441900	6,332	7,083	8,518	8,695	6,000	7,500	1,500
DOG LICENSES	10004400-442200	9,502	8,371	17,207	10,885	9,000	9,500	500
BUILDING PERMITS	10004400-443100	146,377	123,770	89,001	112,064	155,000	130,000	(25,000)
OCCUPANCY PERMITS	10004400-443150	9,225	11,700	6,750	8,408	8,000	10,000	2,000
PLUMBING PERMITS	10004400-443200	70,915	57,327	40,274	50,743	65,000	57,000	(8,000)
ELECTRICAL PERMITS	10004400-443300	75,959	67,466	46,389	59,047	70,000	62,000	(8,000)
HVAC PERMITS	10004400-443400	74,420	63,653	47,795	61,255	70,000	63,000	(7,000)
STREET OPENING PERMITS	10004400-443500	21,600	23,400	12,300	22,177	15,000	19,000	4,000
STORMWATER EROSION CONT FEE	10004400-443852	35,954	36,950	28,278	44,137	30,000	38,000	8,000
ZONING AND PLAT APPROVAL FEES	10004400-444100	39,095	41,935	26,450	33,443	35,000	32,000	(3,000)
OTHER PERMITS AND FEES	10004400-449300	24,976	21,761	15,802	16,000	22,400	26,500	4,100
WEIGHTS & MEASURES	10004400-449400	-	5,561	6,426	6,426	6,500	6,000	(500)
	SUB-TOTAL	554,216	482,874	411,121	503,045	536,300	542,500	6,200
FINES, FOREFEITS, AND PENALTIES								
COURT PENALTIES AND COSTS	10004500-451100	164,101	140,066	112,730	136,200	150,000	140,000	(10,000)
PARKING VIOLATIONS	10004500-451300	48,778	52,722	38,100	46,500	50,000	50,000	-
	SUB-TOTAL	212,879	192,788	150,830	182,700	200,000	190,000	(10,000)
PUBLIC CHARGES FOR SERVICES								
CLERK FEES	10004600-461400	35,023	43,279	34,066	45,000	35,000	39,500	4,500
INFORMATION TECHNOLOGY FEES	10004600-461800	40	120	19	19	100	50	(50)
POLICE DEPARTMENT FEES	10004600-462100	14,329	20,664	12,762	20,300	14,000	17,000	3,000
POLICE ANIMAL POUND FEES	10004600-462105	360	150	120	140	250	150	(100)
AMBULANCE FEES	10004600-462300	869,939	923,347	540,921	854,714	775,000	800,000	25,000
EMS TOWNSHIPS CHARGES	10004600-462305	54,239	53,900	58,020	58,020	58,020	62,913	4,893
BUILDING INSPECTION CHARGES	10004600-462400	8,002	4,635	5,327	6,000	7,500	4,000	(3,500)
SEWER INSPECTION CHARGES	10004600-462405	4,650	4,855	4,170	4,900	4,000	4,500	500
PUBLIC WORKS MISC CHARGES	10004600-463100	7,495	13,270	14,086	14,500	7,180	8,000	820
RECYCLING CHARGES	10004600-463200	415,601	-	-	-	-	-	-
REFUSE CHARGES	10004600-463205	637,406	(117)	-	-	-	-	-
ENGINEERING MISC CHARGES	10004600-463300	1,706	24	-	-	1,000	-	(1,000)
ENGINEERING REVIEW FEES	10004600-463305	8,878	13,455	7,960	12,811	8,000	8,000	-
PARKS MISCELLANEOUS CHARGES	10004600-465500	15,285	14,743	15,622	15,500	15,000	24,800	9,800
FAMILY AQUATIC CENTER FEES	25504600-465502	184,095	-	210,236	210,236	192,000	206,762	14,762
SUMMER RECREATION FEES	10004600-465503	125,309	101,977	100,304	100,304	125,000	136,484	11,484
WINTER RECREATION FEES	10004600-465504	53,211	76,950	64,054	86,600	60,500	66,060	5,560

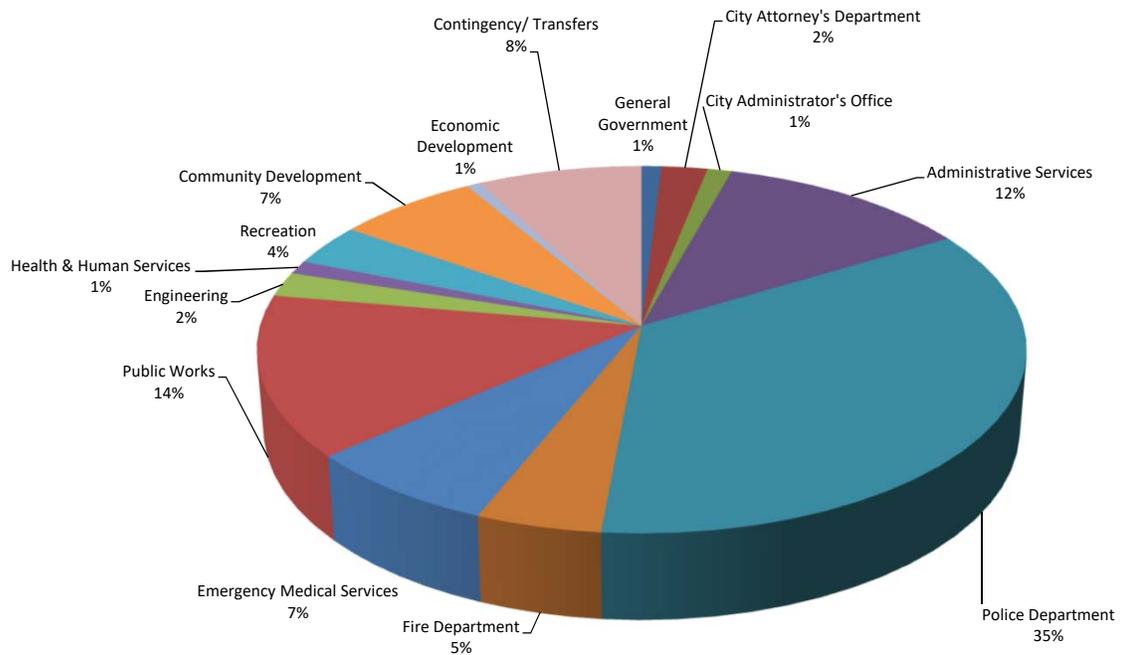
**CITY OF SUN PRAIRIE
2017 EXECUTIVE BUDGET
GENERAL FUND REVENUES**

		8/31/2016						
		2014	2015	2016	2016	2016	2017	INCREASE
		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	EXECUTIVE	(DECREASE)
DOG PARK USE FEES	10004600-465505	-	-	-	-	-	17,000	17,000
PLANNING MISC CHARGES	10004600-466100	410	-	-	-	-	-	-
ECONOMIC DEVEL MISC CHARGES	10004600-466200	1,100	-	-	-	-	-	-
	SUB-TOTAL	2,437,079	1,271,252	1,067,667	1,429,044	1,302,550	1,395,219	92,669
INVESTMENT INCOME								
INVESTMENT INCOME	10004700-471000	12,962	28,648	37,002	40,000	40,000	40,000	-
	SUB-TOTAL	12,962	28,648	37,002	40,000	40,000	40,000	-
MISCELLANEOUS REVENUE								
MISCELLANEOUS RENTS	10004800-482100	25,064	25,115	22,402	25,000	25,000	25,000	-
SALE OF CITY PROPERTY	10004800-483000	4,300	-	-	-	-	-	-
POLICE AUCTION	10004800-483100	-	3,170	-	-	-	-	-
SALE OF MATERIAL AND EQUIPMENT	10004800-483200	130,938	29,464	23,002	32,660	-	20,000	20,000
PUBLIC WORKS CHARGEBACKS	10004800-483400	15	-	-	-	-	-	-
INSURANCE DIVIDEND & RECOVERY	10004800-484000	78,244	77,276	13,940	13,940	35,000	55,163	20,163
DONATIONS - GENERAL	10004800-485000	1,946	-	-	-	-	-	-
DONATIONS - MUSEUM	10004800-485530	-	5,000	-	-	-	-	-
DONATIONS - PARKS & RECREATION	10004800-485550	25	-	-	-	-	-	-
DONATIONS - CONCERTS IN THE PA	10004800-485552	1,120	1,262	1,906	1,906	1,000	1,200	200
CAMERA REPLACEMENT	10004800-488102	3,825	4,000	3,425	4,689	3,000	4,100	1,100
PAYMENT FROM CATV	10004800-488510	11,177	9,054	10,342	13,789	13,789	-	(13,789)
PAYMENT FROM WWTP UTILITY	10004800-488810	73,098	75,300	60,715	80,953	80,953	-	(80,953)
PAYMENT FROM STORMWATER UTILITY	10004800-488850	110,000	142,000	114,829	153,106	153,106	-	(153,106)
MISCELLANEOUS REVENUES	10004800-489000	73,073	502,515	38,356	80,000	80,000	80,000	-
AG USE PENALTIES	10004800-489200	11,892	21,191	6,141	6,141	-	-	-
	SUB-TOTAL	524,716	895,347	295,058	412,184	391,848	189,463	(202,385)
OTHER FINANCING SOURCES								
CITY ATTORNEY CHARGEBACKS	10004900-481300	1,435	-	-	-	-	-	-
HUMAN RESOURCES CHARGEBACKS	10004900-481550	5,000	5,000	-	5,000	5,000	5,000	-
FINANCE CHARGEBACKS	10004900-481600	2,000	-	-	-	-	-	-
FLEET LABOR CHARGEBACKS	10004900-483110	20,593	-	-	-	-	-	-
ENGINEERING CHARGEBACKS	10004900-483300	270,338	334,707	2,119	220,000	85,360	382,525	297,165
TRANSFER IN	10004900-492100	6,000	199,534	83,791	185,332	185,332	80,844	(104,488)
TRANSFER IN - PARK FUND	25504900-492100	-	-	11,644	11,644	20,900	2,189	(18,711)
TRANSFER IN - W&L PILOT	10004900-492199	1,618,838	1,716,270	-	1,734,503	1,833,652	1,879,837	46,185
	SUB-TOTAL	1,924,204	2,255,511	97,554	2,156,479	2,130,244	2,350,395	220,151
FUND BALANCE APPLIED								
REPLACEMENT FUND		-	-	-	-	62,000	163,758	101,758
	SUB-TOTAL	-	-	-	-	62,000	163,758	101,758
GENERAL FUND REVENUES		\$ 22,320,101	\$ 22,001,076	\$ 18,434,469	\$ 22,177,347	\$ 22,238,805	\$ 22,675,771	\$ 436,966

**CITY OF SUN PRAIRIE
2017 EXECUTIVE BUDGET
GENERAL FUND EXPENDITURES**

	2014	2015	2016		2017
	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	PROJECTED EXPENDITURES	BUDGET	EXECUTIVE BUDGET
General Government	194,143	199,642	210,038	210,818	214,065
City Attorney's Department	514,168	533,664	551,303	533,068	498,010
City Administrator's Office	261,255	264,846	250,593	250,593	262,272
Administrative Services	2,404,982	2,235,177	2,866,529	2,924,854	2,744,063
Police Department	4,147,788	7,082,481	7,451,455	7,435,862	7,953,812
Fire Department	694,734	807,006	1,049,075	952,161	1,062,950
Emergency Medical Services	1,578,418	1,554,793	1,563,164	1,610,107	1,664,207
Public Works	4,721,609	3,217,609	3,116,550	3,276,385	3,226,093
Engineering	564,123	649,678	620,022	616,946	490,199
Health & Human Services	187,099	190,254	226,110	227,170	267,327
Recreation	643,778	745,855	743,460	776,571	823,573
Community Development	1,042,260	1,171,672	1,232,357	1,284,460	1,542,158
Economic Development	110,659	174,603	206,308	201,664	145,937
	18,747,383	20,434,932	21,791,571	22,062,393	20,894,666
Contingency/Fund Balance	517	17	-	79,699	175,000
Transfers	89,780	817,158	355,815	631,490	1,606,104
Total General Expenses	18,837,680	21,252,107	22,147,386	22,773,582	22,675,771

**2017 RECOMMENDED BUDGET - GENERAL FUND
EXPENDITURES BY FUNCTION**



CITY OF SUN PRAIRIE
2017 EXECUTIVE BUDGET
GENERAL FUND EXPENDITURES BY DEPARTMENT

		8/31/2016						INCREASE (DECREASE)
		2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2016 <u>PROJECTED</u>	2016 <u>BUDGET</u>	2017 <u>EXECUTIVE</u>	
GENERAL GOVERNMENT	DEPT							
MAYOR	110	38,951	38,690	32,216	39,001	38,837	39,130	293
COUNCIL	115	58,832	61,565	49,509	68,683	68,001	68,694	693
MUNICIPAL COURT	120	96,360	99,387	75,691	102,354	103,980	106,241	2,261
	SUB-TOTAL	194,143	199,642	157,416	210,038	210,818	214,065	3,247
CITY ATTORNEY'S DEPARTMENT								
CITY ATTORNEY	130	244,654	241,925	182,954	247,041	228,366	207,355	(21,011)
HUMAN RESOURCES	155	269,514	291,739	207,222	304,262	304,702	290,655	(14,047)
	SUB-TOTAL	514,168	533,664	390,176	551,303	533,068	498,010	(35,058)
CITY ADMINISTRATOR'S OFFICE	DEPT							
ADMINISTRATION	150	261,255	264,846	181,387	261,991	250,593	262,272	11,679
	SUB-TOTAL	261,255	264,846	181,387	261,991	250,593	262,272	11,679
ADMINISTRATIVE SERVICES DEPARTMENT								
CITY CLERK	140	207,298	211,518	205,025	282,702	284,710	310,740	26,030
ELECTIONS	140	60,412	24,203	62,918	126,477	126,402	49,040	(77,362)
FINANCE	160	511,952	541,669	423,835	570,494	556,465	509,144	(47,321)
RISK MANAGEMENT	165	346,993	364,036	381,804	382,424	408,512	428,580	20,068
ASSESSING	170	296,678	339,831	246,529	368,553	399,100	378,842	(20,258)
INFORMATION TECHNOLOGY	180	981,649	753,920	919,767	1,135,879	1,149,665	1,067,717	(81,949)
	SUB-TOTAL	2,404,982	2,235,177	2,239,878	2,866,529	2,924,854	2,744,063	(180,792)
POLICE DEPARTMENT	DEPT							
POLICE DEPARTMENT	210	4,147,788	7,074,631	5,134,633	7,445,355	7,428,862	7,946,312	517,450
EMERGENCY MANAGEMENT	250	-	7,850	977	6,100	7,000	7,500	500
	SUB-TOTAL	4,147,788	7,082,481	5,135,610	7,451,455	7,435,862	7,953,812	517,950
FIRE DEPARTMENT								
FIRE DEPARTMENT	220	694,734	807,006	716,126	1,049,075	952,161	1,062,950	110,790
	SUB-TOTAL	694,734	807,006	716,126	1,049,075	952,161	1,062,950	110,790
EMERGENCY MEDICAL SERVICE								
EMERGENCY MEDICAL SERVICE	230	1,578,418	1,554,793	1,051,721	1,563,164	1,610,107	1,664,207	54,100
	SUB-TOTAL	1,578,418	1,554,793	1,051,721	1,563,164	1,610,107	1,664,207	54,100
PUBLIC WORKS	DEPT							
PUBLIC WORKS DEPARTMENT	310	2,737,249	2,375,331	1,523,249	2,245,293	2,381,269	2,285,386	(95,883)
REFUSE & RECYCLING	320	1,418,394	-	-	-	-	-	-
PARKS AND MAINTENANCE	550	525,144	748,708	422,037	674,692	697,306	864,055	166,749
FORESTRY	650	40,822	93,570	172,199	196,565	197,811	76,652	(121,159)
	SUB-TOTAL	4,721,609	3,217,609	2,117,485	3,116,550	3,276,385	3,226,093	(50,292)
ENGINEERING	DEPT							
ENGINEERING	330	564,123	649,678	427,871	620,022	616,946	490,199	(126,747)
	SUB-TOTAL	564,123	649,678	427,871	620,022	616,946	490,199	(126,747)
LIBRARY	DEPT							
LIBRARY	520	1,682,367	1,607,652	1,243,184	1,704,608	1,761,734	-	(1,761,734)
	SUB-TOTAL	1,682,367	1,607,652	1,243,184	1,704,608	1,761,734	-	(1,761,734)
HEALTH & HUMAN SERVICES	DEPT							
SENIOR CITIZENS PROGRAM	541	160,000	160,000	141,667	170,000	170,000	180,000	10,000
YOUTH & FAMILY COMMISSION	542	4,099	6,754	1,368	1,610	2,670	2,827	157
YOUTH PROGRAMS	545	15,000	15,000	15,000	45,000	45,000	75,000	30,000
CEMETERY	549	8,000	8,500	9,500	9,500	9,500	9,500	-
	SUB-TOTAL	187,099	190,254	167,535	226,110	227,170	267,327	40,157

**CITY OF SUN PRAIRIE
2017 EXECUTIVE BUDGET**

GENERAL FUND EXPENDITURES BY DEPARTMENT

		8/31/2016						INCREASE (DECREASE)
		2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2016 <u>PROJECTED</u>	2016 <u>BUDGET</u>	2017 <u>EXECUTIVE</u>	
RECREATION	DEPT							
MUSEUM	530	28,658	26,537	24,510	47,303	47,647	72,883	25,236
RECREATION PROGRAMS	550	366,710	396,926	332,351	429,914	448,324	464,482	16,158
FAMILY AQUATIC CENTER	550	248,410	322,392	254,930	266,243	280,600	286,208	5,608
	SUB-TOTAL	643,778	745,855	611,792	743,460	776,571	823,573	47,002
COMMUNITY DEVELOPMENT	DEPT							
PLANNING	610	325,540	380,945	252,129	341,655	365,060	383,409	18,349
BUILDING MAINTENANCE	320	360,956	438,940	287,970	476,957	501,100	688,531	187,431
BUILDING INSPECTION	330	355,764	351,787	309,358	413,745	418,300	470,218	51,918
	SUB-TOTAL	1,042,260	1,171,672	849,457	1,232,357	1,284,460	1,542,158	257,698
ECONOMIC DEVELOPMENT	DEPT							
ECONOMIC DEVELOPMENT	620	110,659	174,603	141,529	206,308	201,664	145,937	(55,727)
	SUB-TOTAL	110,659	174,603	141,529	206,308	201,664	145,937	(55,727)
TRANSFERS & CONTINGENCY	DEPT							
TRANSFERS	690	89,780	817,158	355,815	355,815	631,490	1,606,104	974,614
PERSONNEL CONTINGENCY	150	517	17	-	-	5,000	15,000	10,000
GENERAL CONTINGENCY	160	-	-	-	-	74,699	160,000	85,301
	SUB-TOTAL	90,297	817,175	355,815	355,815	711,189	1,781,104	1,069,915
GENERAL FUND EXPENDITURES		18,837,680	21,252,107	15,786,981	22,158,784	22,773,582	22,675,771	(97,811)

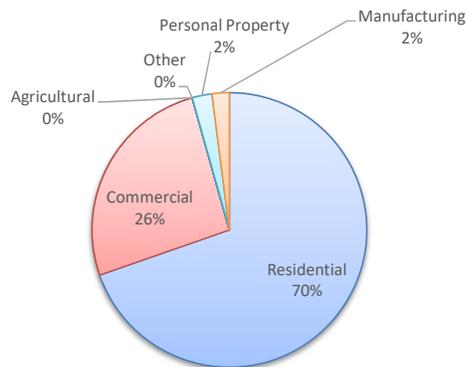
**City of Sun Prairie
2016 Preliminary Property Values and Tax Rates**

	2013	2014	2015	2016	Increase (Decrease)	Percent Change
Residential	\$ 1,655,163,400	\$ 1,681,512,500	\$ 1,772,570,000	\$ 1,821,841,500	\$ 91,057,500	5.1%
Commercial	607,151,300	623,247,800	660,084,900	679,317,300	36,837,100	5.6%
Agricultural	245,700	234,700	222,300	201,500	(12,400)	-5.6%
Other	473,400	442,500	239,600	251,600	(202,900)	-84.7%
Personal Property	53,905,300	53,562,300	60,347,900	60,330,100	6,785,600	11.2%
Manufacturing	53,406,500	54,822,400	53,478,800	53,478,800	(1,343,600)	-2.5%
Total Assessed Value	2,370,345,600	2,413,822,200	2,546,943,500	2,615,420,800	133,121,300	5.2%

Equalized Values	2013	2014	2015	2016	Increase (Decrease)	Percent Change
Equalized Value - TID Out	\$ 2,263,600,400	\$ 2,306,992,500	2,438,813,600	2,613,243,100	\$ 131,821,100	5.4%
Equalized Value - TID In	2,368,668,500	2,413,488,900	2,566,183,900	2,772,245,800	152,695,000	6.0%
Difference - Total Increment	105,068,100	106,496,400	127,370,300	159,002,700	1,428,300	1.1%

TIF Increment	Base Value	2014 Increment	2015 Increment	2015 Increment	
TIF District No. 6	\$ 117,600	\$ 5,349,300	\$ 5,390,100	\$ 5,672,000	0.8%
TIF District No. 7	13,631,200	34,748,400	34,447,600	40,086,500	-0.9%
TIF District No. 8	22,279,000	65,092,300	65,963,600	71,633,100	1.3%
TIF District No. 9	12,294,900	1,306,400	21,569,000	39,546,500	1551.0%
TIF District No. 10	44,804,500	-	-	-	0.0%
TIF District No. 11	-	-	-	2,064,600	0.0%
Total Increment		106,496,400	127,370,300	159,002,700	

City Tax Rate	2013	2014	2015	2016	Increase (Decrease)	Percent Change
Operating Levy	\$ 12,748,794	\$ 13,007,745	13,546,268	14,271,476	\$ 725,208	5.4%
Debt Service Levy	\$ 6,326,108	\$ 6,574,270	\$ 6,648,847	\$ 6,609,138	\$ (39,709)	-0.6%
Total Levy	\$ 19,074,902	\$ 19,582,015	\$ 20,195,115	\$ 20,880,614	\$ 685,499	3.4%
Mill Rate	\$ 8.4177	\$ 8.4869	8.3437	8.4694	\$ 0.1257	1.5%
Average Home Value	\$ 216,300	\$ 217,400	\$ 224,700	\$ 226,400	\$ 1,700	0.8%
City Tax on Average Home	\$ 1,821	\$ 1,845	\$ 1,875	\$ 1,917	\$ 42	2.24%



2016

Items in green are estimates