

**CITY OF MIDDLETON
WISCONSIN**



**2023 APPROVED
ANNUAL BUDGET**

FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2023

APPROVED BUDGET

Fiscal Year 2023

January 1, 2023 – December 31, 2023



COMMON COUNCIL:

Mayor Gurdip Brar

District 1 Alder Kathy Olson

District 2 Alder Kendra Wochos

District 3 Alder Katy Nelson

District 4 Alder Emily Kuhn

District 5 Alder Luke Fuszard

District 6 Alder Lisa Janairo

District 7 Alder Dan Ramsey II

District 8 Alder Randall Crow



City of Middleton, Wisconsin

7426 Hubbard Avenue

Middleton, WI 53562

(608) 821-8350 Phone

(608) 827-1057 Fax

Bryan Gadow

City Administrator

www.cityofmiddleton.us



TABLE OF CONTENTS

Introduction

Table of Contents 4
Transmittal Letter 8
Tax Rate Comparison 10
Community Profile 11
Boards, Committees & Commissions 15
City Organization Chart 18
Staffing Summary 19

Policies & Financial Plans

Budget Policy 21
Budget Process 24
Budget Calendar 25
Basis of Budgeting 26
Basis of Accounting 27

Fund Structure 29

Revenue & Expenditure Summary

Budget & Tax Levy Resolutions 35
Budget Summary: All Funds 37
General Fund Revenues 38
General Fund Expenditures 40
General Fund Graphs 42

Operating Budgets & Performance Plans

General Government

Common Council 43
Commissions & Committees 44
Municipal Court 45
City Administrator 47
Administrative Services 48

Finance, City Clerk, Assessing, Human Resources

Elections

Information Technology



2023 City of Middleton Budget

Building and Grounds.....	51
Video Production.....	52
Public Safety	
Police Department:	53
Police Administration	
Field Services	
Communications Center	
Emergency Preparedness	
School Crossing Guards	
Emergency Medical Services (EMS).....	57
Building Inspection	59
Community Services	62
Middleton Fire District	63
Public Works	
Public Works Department	71
Engineering & Administration	
Street Crew	
Fleet Maintenance	
City Garage	
Street Cleaning	
Snow & Ice Removal	
Traffic Signals, Signs, & Markings	
Street Lighting	
Tree & Brush Removal	
Sidewalk Maintenance	
Storm Sewers	
Refuse & Recycling Collection	
Transit	77
Health and Human Services	
Senior Center	79
Leisure Activities	
Recreation.....	81
Recreation Administration	
Recreation Programming	
Aquatic Center	
Hubbard Activity Center	



2023 City of Middleton Budget

Parks	85
Conservation & Development	
Planning	87
Conservancy Lands	89
Forestry	90
Water Resources	See Public Works Section Page 75
Other General Fund Budgets	91
Legal Counsel & General Personnel Benefits	
Non-Departmental	
Miscellaneous Expenses	
Transfers and Contingency	92
Special Revenue Funds, Internal Service Funds, & Component Unit	
Tourism	93
Library	96
Library Special Activities Fund	98
Youth Center	99
Impact Fee Fund	101
Subdivider Fund	102
Police Special Activities Fund	103
EMS Special Activities Fund	104
Senior Center Special Activities Fund	105
Public Lands Special Activites	106
American Rescue Plan Funds.....	107
Economic Development Grant Fund	109
Risk Management Fund	110
Community Development Authority.....	111
Capital Budgets	
General Capital Borrowing Summary.....	113
2023 Approved Capital Projects & Funding Sources	114
2023 Approved Capital Projects by Account Number	117
2023 – 2027 Requested Capital Improvement Plan	120
2023 Vehicle & Equipment Replacement Priorities	126
Vehicle Replacement Plan	127



2023 City of Middleton Budget

Fire District Capital Replacement Plan	135
Tax Increment District #3	136
Tax Increment District #5	137
Summary of Debt	
Outstanding Debt & Legal Debt Limit.....	139
General Debt Service Budget Summary	140
Existing Debt Service by Category & Year.....	141
Future Debt Service Projection	142
Enterprise Funds	
Water & Sewer Utilities	143
Storm Water Utility	152
Middleton Utility District.....	153
Pleasant View Golf Course	154
Middleton Airport.....	159
Appendices	
Appendix A – Glossary.....	161
Appendix B – Acronyms & Abbreviations.....	166



DEPARTMENT OF ADMINISTRATION

2023 Budget Transmittal Letter

Dear Mayor, Common Council Members, and Residents of Middleton:

With much assistance and cooperation from the Mayor, Common Council, and City staff, I am pleased to submit the approved 2023 City of Middleton Annual Budget document that is balanced and in accordance with Wisconsin State Statutes. The 2023 Budget reflects the City's continual mission to provide high-quality, cost-effective services, under various internal and external funding constraints. The 2023 Annual Budget also reflects the current financial realities that the City is facing, leading to the important, but necessary operational referendum request, which was supported by nearly 62% of Middleton voters in the November 2022 election. Beyond that important additional financial support, the approved 2023 Budget also reflects the difficult decisions that the Council made on which priorities to fund, and which must be delayed to future years, to maintain a balanced and financially sound budget.

With the support of the community in approving the operational referendum, the City was able to address staffing in several areas to help maintain high quality services. The 2023 budget includes the following new positions:

- Two police officers
- Parks maintenance worker
- Communications specialist

The Annual Budget document represents one of the more important documents that the City produces. The 2023 Budget is more than simply a listing of revenues, expenses, funding sources, and capital projects. It serves four important purposes:

- It is policy document that is developed by the Common Council that, in tandem with our newly developed Strategic Plan, provides direction on where the City is going and what it prioritizes.
- It is a financial plan that defines the various sources of funds to be collected, both internal and external to the community, as well as the services, programs, and activities that the residents, business owners, and visitors can expect.
- It is an operational guide for Department Directors and staff on how programs and activities are structured.
- It is a communication tool for providing the public and other entities with a better understanding of how the City's finances are structured and what those finances pay for.

As we discussed during the City Administrator transition with former Administrator Mike Davis's retirement and my hiring, one of my goals is to advance the annual budgeting process to incorporate best management practices of the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award process. The purpose of this exercise is to utilize industry best practices to improve the transparency and readability of the budget document, so that residents can have a clearer understanding of the community's priorities and how their tax dollars are spent. While the 2023 Budget is an important first step in this process, work will continue in future budget cycles to improve upon the City's Annual Budget document.

Part of this future work will include interweaving the recently adopted Strategic Plan within the Annual Budget process, to help guide future funding decisions.¹ The Strategic Plan, although adopted in a parallel timeframe to the 2023 Budget, does provide six instructive Strategic Objectives that the Annual Budget does address in some measure. These Strategic Objectives include: 1) Affordability and Livability; 2) Business Development; 3) Transportation, Infrastructure and Technology; 4) Recreation and Wellness; 5) Public Safety and Emergency Management; and 6) City Organizational and Community Development. Future Budget documents will more fully align funding decisions with their corresponding Strategic Objective and implementation steps.

Included in the Capital Projects section of this Annual Budget document are the approved 2023 capital projects and equipment along with the City's updated five-year Capital Improvement Plan (CIP). As part of the City's multi-year financial planning, the CIP seeks to identify future capital needs and establish a target level of capital borrowing and other funding sources to meet those needs. In prior budgets, the Common Council has set a target of between \$3.5 and \$4.0 million in annual borrowing for general capital projects. The 2023 Approved Budget includes \$4.6 million in general capital borrowing and a total of \$30.5 million in total capital projects from all funding sources. That includes \$1.5 million in capital borrowing for the estimated City share for the Pheasant Branch Creek Trails and Bridges restoration and \$19.8 million in Tax Increment Financing projects.

Conclusion

In closing, the Finance Team believes that the approved 2023 Budget effectively supports the community goals within the context of the existing funding limitations and approved referendum tax levy support. This Budget would not be possible without the efforts of all the staff and Department Heads, Personnel and Finance Committees, the Mayor, and Common Council. A special thank you to Bill Burns and Diego Fernandez for their significant efforts in preparation of this document. The 2023 Budget allows the City to continue to efficiently provide essential services for the residents of Middleton.

Respectfully submitted,



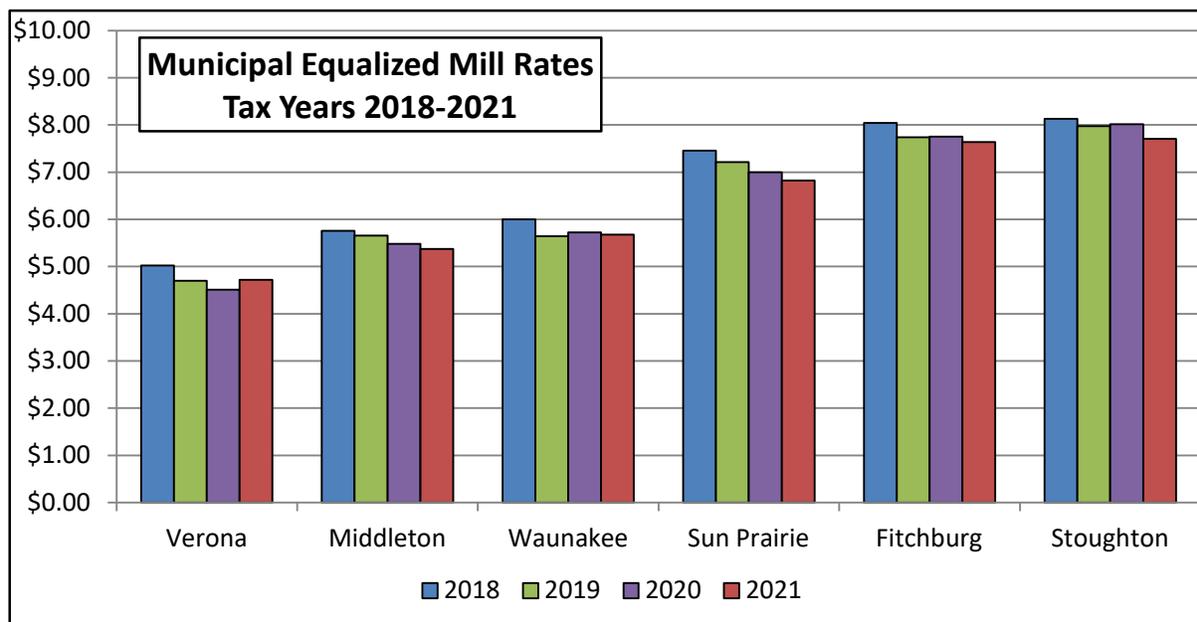
Bryan Gadow, City Administrator

¹ <https://www.cityofmiddleton.us/635/Strategic-Plan>



Dane County Peer Municipality Comparisons

	2018 Tax Year	2019 Tax Year	2020 Tax Year	2021 Tax Year
Village of Waunakee				
Mill Rate	6.00	5.64	5.73	5.68
Tax Levy	\$ 10,522,082	\$ 10,884,476	\$ 11,152,148	\$ 11,951,892
Full Value (millions)	\$ 1,880	\$ 2,071	\$ 2,150	\$ 2,307
City of Verona				
Mill Rate	5.02	4.70	4.51	4.72
Tax Levy	\$ 13,721,091	\$ 13,949,140	\$ 14,235,821	\$ 14,432,042
Full Value (millions)	\$ 2,908	\$ 3,072	\$ 3,273	\$ 3,200
City of Middleton				
Mill Rate	5.75	5.65	5.48	5.37
Tax Levy	\$ 17,490,292	\$ 17,985,016	\$ 18,412,716	\$ 19,292,429
Full Value (millions)	\$ 3,546	\$ 3,830	\$ 4,077	\$ 4,263
City of Fitchburg				
Mill Rate	8.05	7.74	7.75	7.64
Tax Levy	\$ 22,776,253	\$ 23,733,085	\$ 24,883,705	\$ 26,952,845
Full Value (millions)	\$ 3,135	\$ 3,419	\$ 3,706	\$ 4,100
City of Sun Prairie				
Mill Rate	7.46	7.21	7.00	6.82
Tax Levy	\$ 23,361,354	\$ 24,547,028	\$ 25,258,874	\$ 26,576,338
Full Value (millions)	\$ 3,310	\$ 3,634	\$ 3,864	\$ 4,176
City of Stoughton				
Mill Rate	8.13	7.98	8.02	7.71
Tax Levy	\$ 9,032,362	\$ 9,383,714	\$ 9,611,806	\$ 9,911,584
Full Value (millions)	\$ 1,163	\$ 1,234	\$ 1,268	\$ 1,341





2023 City of Middleton Budget

Community Profile

BACKGROUND

The City of Middleton is situated just west of the state capitol, Madison. Although the area was first platted in 1836, Middleton did not become a City until 1963.

In the 1980s, the grain elevators and other blighted remnants of the old railroad days were replaced with a downtown renovation project. Residential developments in Fox Ridge, Stonefield, Orchid Heights, and other areas of the city added thousands of new citizens. In the 1990s, residential development continued with the addition of North Lake and Middleton Hills, which features Frank Lloyd Wright inspired architecture.

The City of Middleton has utilized the development strategy known as tax increment financing as an incentive to promote non-residential development in specifically selected areas of the City. In the new millennium, by using the tax increment financing tool Middleton has sustained its well-planned growth with continued downtown renovations and the addition of the Greenway Station retail center and commercial offices just east of the city-owned Pleasant View Golf Course.

Tax Increment Financing District #3 (TID #3) was created in 1993 with a base value of \$63,401,800. According to the Wisconsin Department of Revenue, as of 2022 TID #3's value increment totals \$571,793,900. An additional \$470,000,000 in value has been subtracted from TID #3 providing additional tax base for all taxing jurisdictions.

The city also has maintained green space and recreational areas. Approximately 25 percent of the land within the city limits is open space, which includes 27 parks and 25 conservancy areas encompassing 1,100

acres. The quality of life in Middleton, often called the Good Neighbor City, was nationally recognized in 2007 when *Money*® magazine named it "The Best Place to Live" in the U.S.A.

The City of Middleton is located at the intersection of Highways 12 and 14 in Dane County, Wisconsin, and encompasses 8.1 square miles. One can reach Middleton from Interstate 39/90 and then traveling 15 miles west on Wisconsin Highway 12/18.

HIGHWAY MILES TO MAJOR CITIES

Milwaukee, WI.....	92
Chicago, IL.....	156
Minneapolis, MN.....	262
Des Moines, IA.....	288
Indianapolis, IN.....	341
St. Louis, MO.....	368
Omaha, NE.....	426



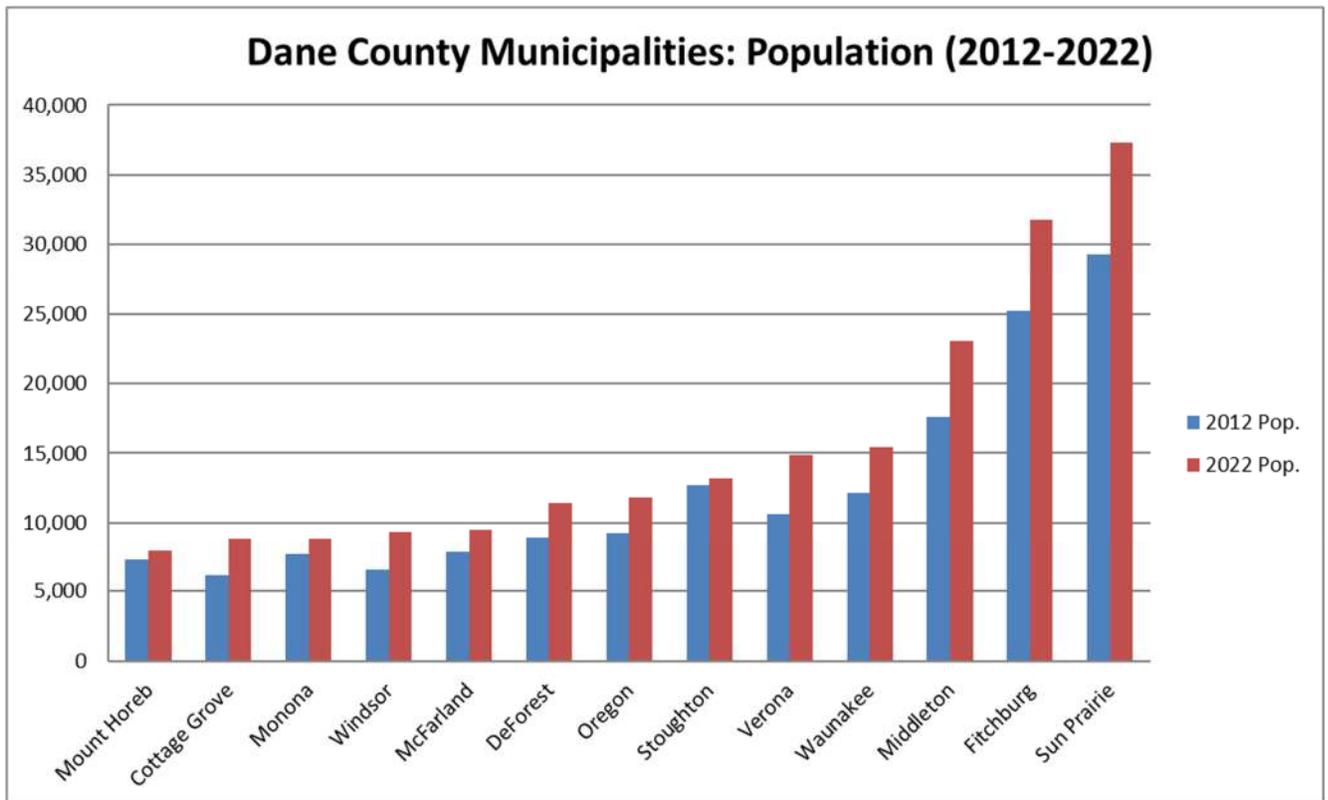


2023 City of Middleton Budget

Community Profile

Dane County Municipalities: Population (2012-2022)

Municipality	2012 Pop.	2022 Pop.	Growth Rate
Mount Horeb	7,294	7,871	7.91%
Cottage Grove	6,174	8,854	43.41%
Monona	7,624	8,869	16.33%
Windsor	6,507	9,305	43.00%
McFarland	7,827	9,537	21.85%
DeForest	8,955	11,388	27.17%
Oregon	9,269	11,815	27.47%
Stoughton	12,695	13,204	4.01%
Verona	10,632	14,889	40.04%
Waunakee	12,142	15,426	27.05%
Middleton	17,589	23,031	30.94%
Fitchburg	25,222	31,817	26.15%
Sun Prairie	29,274	37,304	27.43%





2023 City of Middleton Budget

Community Profile

CITY OF MIDDLETON DEMOGRAPHIC STATISTICS TEN YEAR HISTORY

YEAR	POPULATION *	UNEMPLOYMENT RATE (Madison Statistical Area)
2012	17,903	4.4%
2013	18,146	4.9%
2014	18,323	4.9%
2015	18,810	3.3%
2016	19,317	3.4%
2017	20,151	2.4%
2018	20,472	2.3%
2019	20,713	2.3%
2020	21,827	3.0%
2021	22,626	2.3%
2022	23,031	2.5%

* US Census Bureau, Population and Housing Unit Estimates; WI Dept. of Administration

US Department of Labor, Bureau of Labor Statistics [Madison Metropolitan Statistical Area]



2023 City of Middleton Budget

Community Profile

GOVERNMENT

The government of the City of Middleton is organized and constituted under Wisconsin Statute Chapter 62 providing for a Mayor and Aldermanic Plan with a Common Council composed of the Mayor and eight (8) Alderpersons, one (1) from each district. The mayor is elected to a three-year term. Alders are elected to staggered two-year terms. The City Administrator is appointed by the Mayor subject to confirmation by the Common Council for a definite term, subject to removal by three-fourths (3/4) vote of all members of the Common Council for cause. The Common Council sets the City's policy and direction, and the City Administrator is tasked with the responsibility for carrying out Council policies and administering day-to-day operations. Department directors are appointed by the Common Council.

COMMUNITY FACILITIES

Middleton offers a broad range of community facilities including an airport, aquatic center, regional parks, numerous bike trails, library, senior center, performing arts center, and historical museum.

The City is proud to be home to the National Mustard Museum as well as Greenway Station, an upscale, outdoor shopping experience with 35 national retailers and locally owned stores.

The crown jewel of our community is the Pheasant Branch Conservancy. This wetland is located on the City's eastern boundary on the northwest side of Lake Mendota. The conservancy features natural springs and seeps which flow into Pheasant Branch Creek and Lake Mendota at a rate of 1,800 gallons of water per minute. The northern portion of the conservancy is owned and maintained by Dane County Parks, while the remaining southern portion is owned and maintained by the City of Middleton. The oak savannas, prairies, and wetlands of the conservancy are home to an abundance of native vegetation and wildlife species including the endangered Blanding's turtle. This natural setting offers a quiet refuge for wildlife viewers, hikers,

and bird watchers. In 2018, a devastating flood impacted the City of Middleton and hit the Pheasant Branch Creek and Conservancy particularly hard. Efforts are underway to restore the Conservancy, but full restoration will take time.

EDUCATION

The City of Middleton belongs to the Middleton-Cross Plains Area School District. There are six elementary schools, two middle schools, one senior high school, and one alternative senior high school in the district. The District has a projected enrollment of 7,360 students for the 2021-2022 school year.

The University of Wisconsin-Madison (UW) is located less than six miles east of Middleton and the main campus of Madison Area Technical College (MATC) is located just thirteen miles east of the City.

MEDICAL

The City of Middleton is the home to the University of Wisconsin Medical Foundation, as well as Meriter Health Services.

LARGEST EMPLOYERS (2020 Estimates)

PPD (Bio-Pharmaceutical) (1,700)
Middleton-Cross Plains Area School Dist. (1,400)
Electronic Theatre Controls (939)
UW Medical Foundation (650)
North Central Group (480)
Springs Window Fashions (470)
Spectrum Brands (451)
American Girl Brands (413)
West Corporation (400)
HyCite (376)

CLIMATE

The City of Middleton is located on the western shore of Lake Mendota in southern Wisconsin. It is part of the Madison metropolitan area, which is best known for the presence of the four successive lakes of the Yahara River. The Yahara River eventually flows to the Rock River—a tributary of the Mississippi River. Average temperatures range from the 20s in the winter to the 80s in the summer.



2023 City of Middleton Budget

Boards, Committees, & Commissions

Public Works Committee

Carl Stumpf
Bob Lyons (Chair)
Gayathri Dinakararn
Don Knorr (Vice-Chair)
Kerrie Schueffner
Kendra Wochos (Alder)
Dan Ramsey II (Alder)
Shawn Stauske (Staff)

Finance Committee

Lisa Janairo (Alder) (Chair)
Emily Kuhn (Alder)
Kathy Olson (Alder)
Dan Ramsey II (Alder)
Bill Burns (Staff)

Personnel/Negotiating Committee

Kathy Olson(Alder) (Chair)
Emily Kuhn (Alder)
Luke Fuszard(Alder)
Brian Wolhaupter (Staff)

License & Ordinance Committee

Kendra Wochos (Alder)
Luke Fiszard(Alder)
Katy Nelson (Alder) (Chair)
Jeremy Geiszler(Staff)

Commission on Aging

Kenneth Markart
Jolene Olson
Stephen Small
Michael Lester
Stacy Austin-Li
Jim Schwartz
Burton Jones
Emily Kuhn (Alder)
Tammy Derrickson (Staff)

Airport Commission

David Lorman
Kevin Munson
Michelle Bond
John Hallick
Brian Shaw
Luke Fuszard (Alder)
Lisa Janairo (Alder)
Bryan Gadow (Staff)
Mark Opitz (Staff)

Arts Committee

Julia Luedtke
Erin Summers
Michelle Phillips
Jessica Longstreth
Sonali Mukhija
Maria Wood
Meghan McCombs
Brian Strassburg
Srija Katukam
Katy Nelson (Alder)
Abby Attoun-Tucker (Staff)

Board of Review

Jian Joe Zhou (Vice Chair)
Maureen Moran
Richard Megna
Curt Fuszard
Laurie Ellis-Mcleod
Lorie Burns (Staff)

Building Committee

Gurdip Brar (Mayor)
Kathy Olson (Alder)
Bryan Gadow (Staff)

Community Development Authority

Belinda Baron
Chris Weber
Kari Oakes
Keri Lore
Kieran Furlong
Kathy Olson (Alder)
Katy Nelson (Alder)
Gurdip Brar (Mayor) (Chair)
Abby Attoun-Tucker (Staff)

Conservancy Lands Committee

Tom Bernthal
David Shaw
David Clutter
Cheryl Vickroy
Bob Lyons
Rhea Dalvie
Susan West (Alder)
Randall Crow(Alder)
Mark Wegner (Staff)



2023 City of Middleton Budget

Boards, Committees, & Commissions

Emergency Medical Services Commission

Joel Fait
Dave Laufenberg
Michael Lohmeier, M.D.
Denise Schmidt
Randall Crow (Alder)
Steve Wunsch (Staff)
Vacant Spot Open

Emergency Preparedness Committee

Gurdip Brar (Mayor)
Troy Hellenbrand (Staff)
Bryan Gadow (Staff)
Shawn Stauske (Staff)
Steve Wunsch (Staff)
Kathy Olson (Alder)

Fire Commission

Julie Brunette
Luke Fuzard (Alder)

Landmarks Commission

Eric Baker
Michelle Clasen
John Bechtol
Elizabeth Hilton
Jamie O'Donnell
Thomas Keller
Kendra Wochos(Alder)
Daphne Xu (Staff)

Library Board

Franz Varga
Jean Phillips
Karene Cary
Stephanie Kirker
Art Waldman
Theresa Kim
Dan Barker
Randall Crow(Alder)
Marybeth Paulisse
Jocelyne Sansing(Staff)

Parks, Recreation & Forestry Commission

David Shaw
John Schaffer (Chair)
Joan Perry
Erica Pollek
Kurt Hellenbrand
Nick Adams
Claire Wallsch-Drury
Dan Ramsey II (Alder)
Matt Amundson (Staff)

Pedestrian, Bicycle & Transit Committee

Tad Dockery
James Schuetz
Peter Connor
Nate Day
Ella Donner
Ken Markart
Dan Ramsey
Kerrie Schueffner
Dana Monogue
Katy Nelson (Alder)
Mark Opitz (Staff)

Plan Commission

Chris Harp
Michael Slavish
Gretchen Erdmann-Hermans
Randy Bruce
John Schaffer
Dan Ramsey II (Alder)
Gurdip Brar (Mayor) (Chair)
Abby Attoun-Tucker (Staff)

Pleasant View Golf Course

Advisory Committee

Luke Bluma
Tom Scott
Carl Cappabianca
Brad Davis
Kelsey Skogland
Mark Langworthy
Kendra Wochos(Alder)
Jeremy Cabalka (Staff)

Police Commission

Laura Albert
Paul Kinne
April Kigeya
Dobie Giles
Terri Gureno
Troy Hellenbrand (Staff)

Airport Advisory Committee

Michelle Bond, David Lorman
Kevin Munson, Bryan Shaw
Gurdip Brar (Mayor)
Luke Fuzard (Alder)
John Hallick (Chair)
Lisa Janairo (Alder)



2023 City of Middleton Budget

Boards, Committees, & Commissions

Public Safety Committee

Tom Yost
Abigail Gage
Robin Palorian
Saad Niazi
Bartlett Durand
Emily Kuhn (Alder)
Troy Hellenbrand (Staff)

Storm Water Utility Board

Jim Bachhuber
Kenneth Potter
Warren Gebert
Richard Weihert(staff)

Sustainability Committee

Kristie Pulvermacher
Kermit Hovey (Vice Chair)
Kelsey Baubie
Dominick Bindl
Scott Harrington
Laura Buchholz
Richard Lathrop
Debra Weitzel
Shreya Ramesh
Lisa Janairo (Alder)
Kelly Hilyard (Staff)

Tourism Commission

Jim Strom (Vice Chair)
Cory Mace (Chair)
Jose Garcia Pino
Kevin Bagstad
Kate Miller
Kathy Olson (Alder)
Mari Olson (Staff)

Water Resources Management Commission

Kenneth Potter (Vice Chair)
Warren Gebert (Chair)
Jim Bachhuber
Grace Wilkinson
Julie Urban
David Shaw
Lisa Janairo (Alder)
Erik Sorensen (Staff)

Commission on Youth

Eric Engel
Catie O'Leary
Adam Cummings
Joanna Rolden
Maddox Lee
Carson Lyons
Randall Crow(Alder)
Rebecca Price(Staff)

TID Joint Review Board

Gurdip Brar(Mayor)
Mike Davis, Bill Burns, Abby Atton (Staff)

Workforce Housing Committee

Laura Phelan
Alan Hickle
Darren Fortney
Sam Adams
Matthew Quock
Ben Roden
Christina Stewart
VACANT
Mike Slavish
Randall Crow(Alder)
Bryan Gadow (Staff)
Abby Attoun(Staff)

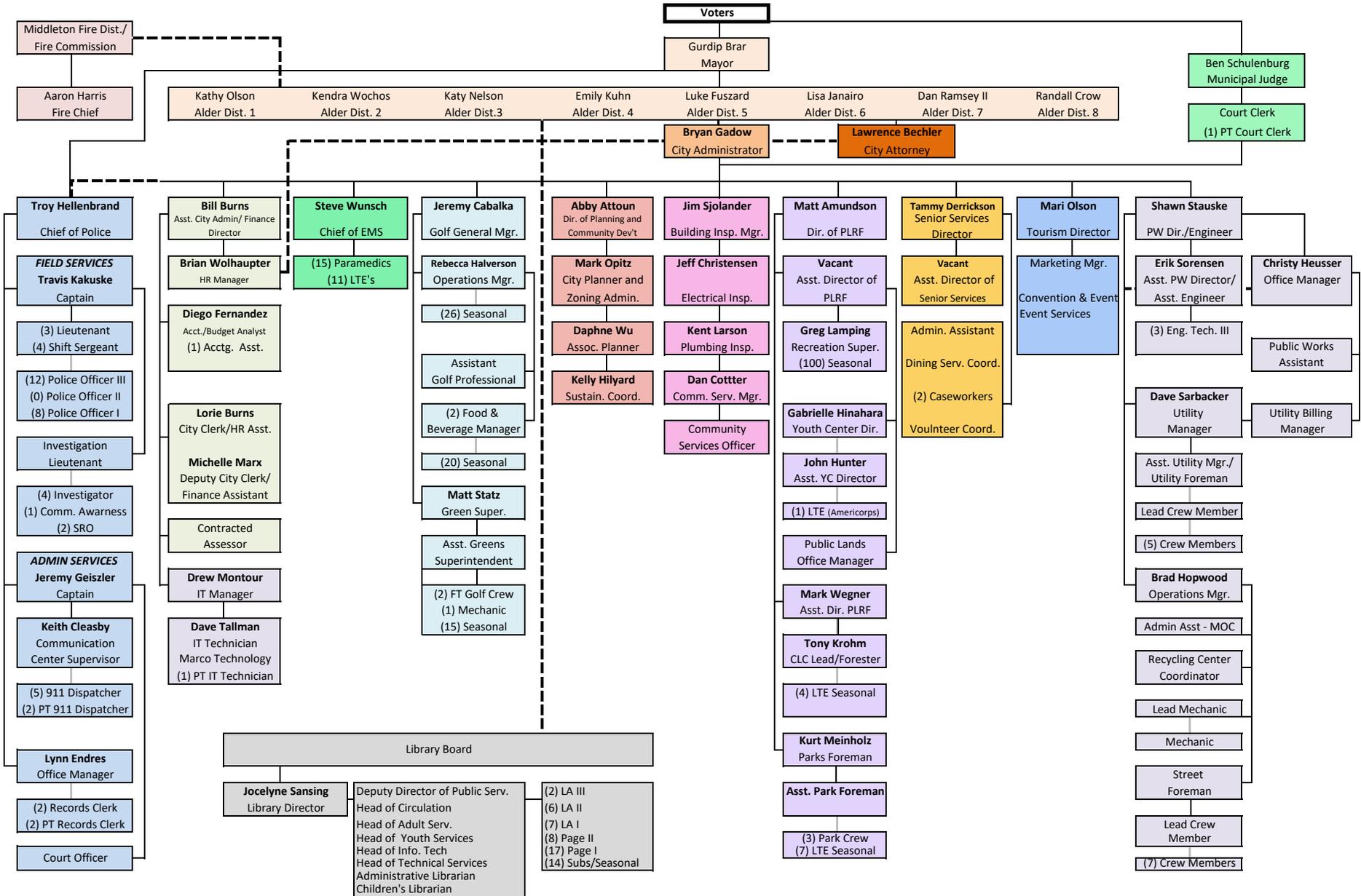
Zoning Board of Appeals

John Aronica
Dave Schultz
Mark Wohlferd
Paul Raisleger (Chair)
Justin Ballweg
Robert Mangas
Elizabeth Hetrick
Daphne Xu (Staff)
Mark Opitz (Staff)

Community Campus Committee

Justin Ballweg
Sue Bradley
Jennifer Cole
Cindy Zellers

City of Middleton Organizational Chart





2023 City of Middleton Budget

Department	2022 Authorized			2023 Approved		
	Full-Time Positions	Part-Time Positions	Full-Time Equivalent	Full-Time Positions	Part-Time	Full-Time Equivalent
<u>General Government</u>						
Municipal Court	1	1	1.25	1	1	1.25
Information Technology	2	1	2.50	2	1	2.50
City Administrator	1	0	1.00	2	0	2.00
Finance/City Clerk/HR	<u>5</u>	<u>1</u>	<u>5.60</u>	<u>5</u>	<u>1</u>	<u>5.60</u>
Total	9	3	10.35	10	3	11.35
<u>Public Safety</u>						
Police Department	49	2	50.25	51	2	52.25
EMS	16	12	17.00	16	14	17.00
Bldg. Insp./Comm. Svcs.	<u>4</u>	<u>1</u>	<u>4.50</u>	<u>4</u>	<u>1</u>	<u>4.50</u>
Total	69	15	71.75	71	17	73.75
<u>Public Works</u>						
Public Works/Engineering	19	6	21.13	19	6	21.13
Utilities (Split 75%Water 25%Sewer)	<u>9</u>	<u>0</u>	<u>9.00</u>	<u>9</u>	<u>0</u>	<u>9.00</u>
Total	28	6	30.13	28	6	30.13
<u>Leisure/Recreation</u>						
Senior Center	2	8	5.79	2	8	5.79
Recreation	2	131	18.13	2	131	18.13
Youth Center	1	2	2.06	1	2	2.06
Library*	13	17	19.60	13	17	19.60
Golf Course	<u>8</u>	<u>60</u>	<u>17.00</u>	<u>8</u>	<u>60</u>	<u>17.00</u>
Total	26	218	62.57	26	218	62.58
<u>Conservation / Development</u>						
Planning	4	0	4.00	4	0	4.00
CDA	0	1	0.50	0	1	0.50
Parks/Recreation/Forestry	8	12	12.10	9	12	13.10
Tourism	<u>3</u>	<u>0</u>	<u>3.00</u>	<u>3</u>	<u>0</u>	<u>3.00</u>
Total	15	13	19.60	16	13	20.60
TOTAL ALL DEPARTMENTS	147	255	194.40	151	257	198.41

* Excludes Library Page Positions



Budget Policy-Common Council Approved 8/6/13

INTRODUCTION

The City of Middleton's Financial Policies-Budgets are developed based on input from a variety of sources; paramount among these is material from the Governmental Accounting Standards Board (GASB).

GASB defines three groups of funds for which financial and budgetary statements are to be prepared—governmental, proprietary and fiduciary. Proprietary funds are employed to report on activities financed primarily by revenues generated by the activities themselves, such as a municipal utility or a golf course. These later two examples are classified as Enterprise Funds. Fiduciary funds contain resources held by a government but belonging to individuals or entities other than the government. A prime example is a trust fund for a public employee pension plan.

Governmental funds account for everything else. This is where the bread-and-butter services can be found—police, fire, public works, general administration, and so on. The following are the specific types of governmental funds:

- The *general fund* is a government's basic operating fund and accounts for everything not accounted for in another fund.
- *Special revenue funds* are intended to be used to report specific revenue sources that are limited to being used for a particular purpose, such as transportation aid. In practice, governments also use them to report; all of the financial activities associated with a single function (such as road maintenance); classes of revenues (for example, all federal grants); and "rainy day" resources.
- *Debt service funds* account for the repayment of debt. If a government is accumulating resources for the purpose of making debt service payments, it should report them in a debt service fund. In reality, some resources intended to finance debt service payments can be found in other governmental funds. Furthermore, debt transactions associated with proprietary and fiduciary activities are accounted for in those funds.
- *Capital projects funds* account for the construction, rehabilitation, and acquisition of capital assets, such as buildings, equipment, and roads.

Regarding basic budget definitions, GASB Pronouncement No. 34, Basic Financial Statements-and Management's Discussion and Analysis-For State and Local Governments, states:



Budget Policy-Common Council Approved 8/6/13

- a. The *original budget* is the first complete appropriated budget.⁵⁵ The original budget may be adjusted by reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes *before* the beginning of the fiscal year. The original budget should also include actual appropriation amounts automatically carried over from prior years by law. For example, a legal provision may require the automatic rolling forward of appropriations to cover prior-year encumbrances.
- b. The *final budget* is the original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes applicable to the fiscal year, whenever signed into law or otherwise legally authorized.

CITY OF MIDDLETON BUDGET POLICY DEFINITIONS

Appropriation – An appropriation is defined as a legal authorization granted by the City of Middleton Common Council to incur financial obligations and make expenditures for specific purposes and within an annual timeframe. This legal authorization is contained in a resolution approved by the Common Council.

Budget – The summation of appropriations within governmental and proprietary fund groups. A budget is also a plan for receiving and spending money during a set period of time, typically one year. Budgets essentially perform three functions:

- 1) A tool for planning, prioritizing and directing the operations of the municipal government of the City of Middleton
- 2) Providing the municipal government the legal authority as approved by the Common Council to spend money
- 3) Providing the citizens of the City of Middleton a method of fiscal accountability

Ordinance Chapter 3 Finance – This ordinance establishes the regulations governing the finances of the City of Middleton. Chapter 3, Section 3.01 Annual Budget provides budget development requirements, including time frames and public hearings. Chapter 3 also defines changes in the final budget:



Budget Policy-Common Council Approved 8/6/13

(6) Changes in Final Budget. Upon recommendation of the Finance Committee the Common Council may by a two thirds (2/3) vote of the entire membership change or alter an appropriation in the final budget or transfer any portion of an unencumbered balance of an appropriation to any other purpose or object. Notice of such transfer shall be published as a Class 1 notice under Wis. Stat. Chapter 985, in the City within eight (8) days thereafter.

Original Budgets – A series of appropriations approved by a majority vote of the members of the Common Council and contained in a specific resolution. This constitutes the final budget for the ensuing year. Such approval annually occurs in the fall for the budget year beginning January 1 through December 31. In the City’s accounting system, in the General Ledger, original budgets are recorded separately and distinctly from amended budgets.

Amended Budgets – Upon the recommendation of the Finance Committee the Common Council may by two thirds (2/3) vote of the entire membership change or alter an appropriation in the final budget. (City Ordinance 3.01 (6)) The action of Common Council is contained in a specific resolution. This resolution shows the current approved budget, the proposed revised budget and the difference between the revised and the current budgets. In the City’s accounting system, in the General Ledger, such amendments are recorded separately and distinctly from original budgets. An amendment(s) increasing the total of all original budgets within a fund must identify a new or additional source for funding the amendment.

Contingency Account – A separately appropriated General fund budget used to supplement General Fund operating budgets upon the recommendation of the Finance Committee to the Common Council which then must approve the recommendation by two thirds (2/3) vote of the entire membership. Common Council’s approval is contained in a specific resolution authorizing the use of the Contingency Account. Such supplement is a transfer of appropriation from the Contingency Account to an operating budget account. Thus the total of all appropriations in the General Fund remain unchanged by such approved action.

Operating Budget Transfer within a Department – This is a movement between two or more operating budget line items within the same department resulting in no change to the total department appropriation. Such transfers are restricted to operating line items. All compensation line items are excluded.

Operating Budget Transfer from One Department to Another – Within only one fund, this is a movement between two or more operating budget line items involving two or more departments resulting in no change to the total appropriations in the fund. Such transfers are only allowed upon the recommendation of the Finance Committee to the Common Council approving the recommendation by two thirds (2/3) vote of the entire membership and is contained in a separate resolution.



Budget Process

City Ordinance Chapter 3 governs the annual budget development process as seen below:

3.01 ANNUAL BUDGET.

(1) Departmental Estimates. On or before the first day of October in each year, each officer or department shall file with the City Clerk an itemized statement of disbursements made to carry out the powers and duties of such officer or department during the preceding fiscal year, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officer or department during such year, and of the condition and management of such funds; also detailed estimates of the same matters for the current fiscal year and for the ensuing year. Such statements shall be presented in the form prescribed by the City Clerk and shall be designated as the "departmental estimates" and shall be as nearly uniform as possible for the main divisions of all departments.

(2) Consultation with Department Head. The Mayor and Finance Committee shall consider such departmental estimates in consultation with the department head, and shall then determine the total amount to be recommended in the budget for such department or activity.

(3) Mayor and Finance Committee to Prepare Budget. On or before the twentieth day of October in each year, the Mayor and Finance Committee shall prepare and submit to the Common Council a proposed budget presenting a financial plan for conducting the affairs of the City for the ensuing calendar year. The budget shall include the following information:

(a) The expense of conducting each department and activity of the city for the ensuing fiscal year and corresponding items for the current and last preceding fiscal years, with reasons for any proposed increase or decrease as compared with actual and estimated expenditures for the current year.

(b) An itemization of all anticipated income of the City from sources other than general property taxes and bond issues, with a comparative statement of the amounts received by the City from each of the same or similar sources for the current and last preceding fiscal years.

(c) An estimate of the amount of money to be raised from general property taxes which, with income from other sources, will be necessary to meet the proposed expenditures.

(d) All existing indebtedness of the City, including the amount of interest payable and principal to be redeemed on any outstanding general obligation bonds of the City and any estimated deficiency in the sinking fund of any such bonds due during the ensuing fiscal year.

(e) All anticipated unexpended or unappropriated balances and surpluses, if any.

(f) Such other information as may be required by the Common Council.

(4) Notice of Public Hearing. A summary of such budget and notice of the place where such budget in detail is available for public inspection and the time and place for holding a public hearing thereon shall be published as a Class 1 notice, under Wis. Stat. Chapter 985, in a newspaper of general circulation in the City at least fifteen (15) days prior to the time of such public hearing.

(5) Hearing on Budget; Appropriation. Not less than fifteen (15) days after the publication of the proposed budget and the notice on the hearing thereon a public hearing shall be held at the time and place stipulated at which time any resident or taxpayer of the City shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time. The amount of the tax to be levied or certified, the amounts of the appropriations and the purposes for such appropriations stated in the budget, after any alterations made pursuant to the hearing, shall be adopted by a majority vote of the members of the Common Council and such vote shall constitute an appropriation of the items therein stated and the final budget for the ensuing year.



Budget Development Calendar

Operational Development Calendar – Major Events	
Month	Event
June	Prepare Budget Calendar for review by Administration, Mayor, and Finance Committee. Administrative Service Department prepares budget request forms and instructions.
July	Budget Kick-Off Meetings with Finance Committee & Department Managers
August	Department managers submit completed request materials.
Aug.-Sept.	Mayor, Administrator, and Finance Staff meet with department managers to review budget requests. Finance staff prepare requested budget document.
Sept. – Oct.	Finance Committee meets with department managers to review requests. The Mayor and Finance Committee deliberate and develop budget recommendations to present to the entire Common Council.
October	Finance Committee recommends and Common Council authorizes public hearing and publication of proposed budget in local newspaper.
November	Common Council holds public hearing on proposed budget, considers amendments, and approves proposed budget and tax levy.
Jan. 1	New Fiscal Year Begins

2023 Budget Process Calendar

June 21, 2022	Finance Committee & Council: Set 2023 Budget Schedule
July 19, 2022	Finance Committee: Budget Kick-Off Meeting, Direction to Departments
July 20, 2022	Department Manager Meeting: Budget Kick-off Meeting & Budget Instructions
August 16, 2022	Finance Committee & Council: Resolution authorizing Levy Limit Referendum
August 19, 2022	Department Operating & Capital Budget Requests Due
August 29, 2022 to September 2, 2022	Mayor, Administration & Finance: Department Budget Request Review Meetings
September 6-9, 2022	Mayor, Administration & Finance: Develop Budget Recommendations (Two options assuming referendum passage & failure)
Sept 15 & 29, 2022	Finance Committee: Budget Work Sessions
October 4, 2022	Finance Committee & Council: Authorize Public Hearing Recommendation
October 13, 2022	Date of Publication for Public Hearing Notice (earliest date for PH 10/28/22)
November 8, 2022	Election Day / Levy Limit Referendum
November 10, 2022	Special Council Meeting: Budget Public Hearing & Deliberations
November 15, 2022	Regular Council Meeting: Approval of Budget and Property Tax Levy



Budget Amendments

During the year it may become necessary to adjust annual budget line items. The Finance Department can adjust budgets among individual line items only when the total amount budgeted for the requesting department remains unchanged. Departments are encouraged to continually review their budgets and request line item modifications where necessary.

If a department's total budget is insufficient then the department director is required to justify the need for an increase. Such requests are then presented to the Finance Committee for review and consideration of a recommendation to Common Council for approval. Wisconsin State Statutes Section 65.06 stipulates that an increase to a department's budget requires approval of two thirds of the Common Council members.

Basis of Budgeting

The City adopts an annual budget for the general, special revenue, debt service and capital project funds that are prepared on the modified accrual basis of accounting and the proprietary funds budgets are prepared on the accrual basis of accounting, which are the same methods as the basis of accounting. The adopted budget indicates the amount that can be expended by each fund based on detailed budget estimates for individual expenditure accounts. Management may make budget modifications within the department level. All budget revisions at the function level must be authorized by the Common Council at the request of the City Administrator. The Council, under Wisconsin Statutes, Chapter 65.06, can modify or amend the budget if unappropriated funds are available. All supplemental appropriations are financed either by transfers from the contingency section of the general fund budget or by revenues received in excess of the budgeted amounts. All budget amounts lapse at the end of the year to the extent they have not been expended. The level which expenditures may not legally exceed appropriations is at the function level. The basis of budgeting for the City's funds is the same as the basis used for the fund statements in the City's Form C.

Long Range Planning - Capital Improvement Plan (CIP) Overview

As part of the annual budget and the long range planning process, the City has a 5-year Capital Improvement Plan (CIP). Departments include major construction, infrastructure rehabilitations, major equipment replacements and acquisitions in the CIP. The 2021 CIP projects are listed in the 2021-2025 CIP. This process is repeated annually.



Basis of Accounting

The books and records of the City are maintained in conformance with generally acceptable accounting principles (GAAP). The accounting records of the City are maintained on the modified accrual basis of accounting for the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds. The accrual basis of accounting is used for the Enterprise Funds. In general, under the modified basis of accounting, revenues are recognized when they become measurable and available as new current assets. Expenditures are generally recognized when the related fund liability is incurred. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when liabilities are incurred without regard to receipt or disbursement of each.

Property taxes are recorded in the year levied as receivables and deferred revenues. They are recognized as revenues in the succeeding year when services financed by the levy are being provided. In addition to property taxes for the City, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as deferred revenues and due to other taxing units on the accompanying balance sheet. Taxes are levied in December on the assessed value as of the prior January 1.

Intergovernmental aids and grants are recognized as revenues in the period the related expenditures are incurred, if applicable, or when the City is entitled to the aids.

Special assessments are recorded as revenues when collected. Annual installments due in future years are reflected as receivables and deferred revenues.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services and interest.

Other general revenues such as fines and forfeitures, fees for services, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above. The City reports deferred revenues on its combined balance sheet. Deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received before the City has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

The preparation of the financial statements is in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.



Fund Structure

The City of Middleton funds are divided into two types: Governmental Fund Types and Proprietary Fund Types.

Governmental Funds

Most City functions are accounted for in the governmental fund group. The City has four types of governmental funds; the General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Funds.

General Fund (100): The General Fund accounts for all financial activities funded by non-specially designated and defined revenues, such as property and room taxes, permits and fees, non-designated intergovernmental revenue, parking fees and fines and forfeitures. The General Fund accounts for expenses such as general government, public safety including police and emergency medical services, public works, parks, recreation and conservancy.

Special Revenue Funds: This group of funds accounts for revenues and related disbursement activities having specific purposes, regulations and designations. The funds in this group include:

- **Impact Fee Fund (200):** Impact fees collected for Police, Fire and EMS facilities are reported in this fund along with transfers to the Debt Service Fund to support debt service payments for those facilities.
- **Tourism Fund (201):** Primarily financed by room tax collections. 70% of room taxes are credited to Fund 201 with the remaining 30% credited to the General Fund.
- **Community Development Authority Fund (203):** The Community Development Authority (CDA) is a component unit of the City of Middleton. The CDA is a legally separate organization from the rest of the government.
- **Library Trust Fund (204):** Gifts and other library restricted donations are accounted for in this fund. In addition a library endowment and related transactions are recorded in Fund 204. Uses of Fund 204 proceeds are governed by the Library Board.
- **Subdividers Fund (206):** Revenues and resulting expenses emanating from agreements between the City and developers are accounted for in this fund. Examples include street light deposits, engineering fees, street and traffic sign deposits, materials and compacting testing and development monitoring activities.
- **OPEB (Other Post-Employment Benefits) Fund (207):** Upon retirement an employee's sick leave balance is converted to a monetary equivalent and accounted for in OPEB Special Revenue Fund 207. The retired employee may then use their retired balance to offset health related costs, such as health insurance premiums, until the balance is depleted. Activity for this fund is shown combined with the City's General Fund for financial reporting purposes.



2023 City of Middleton Budget

- **Police Special Revenue and Activities Fund (208):** Revenues and related expenses from specially designated sources are accounted for in this fund. For example, Police grants, such as Shop with a Cop, Drug Training, and Bulletproof Vests are recorded in Fund 208.
- **EMS (Emergency Medical Service) Special Revenue and Activities Fund (209):** Revenues and related expenses from specially designated sources restricted to EMS activities are recorded in this fund. One example is a patient tracking scanner grant.
- **Public Lands Special Revenue and Activities Fund (210):** Revenues and related expenses from specially designated sources restricted to Public Lands activities are recorded in this fund. Examples include Arbor Day donations, memorial bench and tree donations, community garden revenue and dog park donations.
- **Senior Center Special Revenue and Activities Fund (211):** Revenues and related expenses from specially designated sources restricted to Senior Center activities are recorded in this fund. Examples include Senior Center donations and the Dane County nutrition revenue.
- **Library Operations Fund (212):** Revenues and related expenses from specially designated sources restricted to Library Operations activities are recorded in this fund. Major sources include an annual transfer from the General Fund to Fund 212 as well as Dane County facility and operational reimbursements.
- **Youth Center (214):** Revenues and related expenses related to the operation of the Middleton Youth Center are recorded in this fund. Major sources of funding include an annual transfer from the City's General Fund and contributions from the Middleton Cross Plains Area School District and Dane County.
- **American Rescue Plan (215):** Revenues and related expenses related to the federal American Rescue Plan Act are recorded in this fund. The City received 50% of its \$2,096,930 allocation in 2021 with the remaining 50% to be paid in 2022. Revenues will be recognized as eligible expenditures are incurred.
- **Economic Development Grant (216):** Revenues and related expenses for the Middleton Economic Recovery Loan program are recorded in this fund. This fund also hold the City's remaining de-federalized CDBG revolving loan funds.

Debt Service Fund (300): Financial transactions related to the City's general obligation bonds and notes are recorded in Fund 300. Specifically these include principal and interest payments as well as paying agent service fees.

Capital Project Funds

- **Tax Increment Financing (District) #3 Fund (401):** Tax Increment District #3 was initially established in 1993. The property tax increments resulting from development activities are recorded in Fund 401. Tax increment is defined as the amount of new taxes above the property taxes generated prior to development. The property taxes generated prior to development is



referred to as the base property tax amount. Expenditures in Fund 401 generally include payments to developers as incentives for new development activity in the Tax Increment District or TID and other related disbursements. The Greenway Center area development, the Discovery Springs development and the Downtown rehabilitation are major projects occurring in this District.

- **Public Works Capital Construction Fund (412):** The Department of Public Works is responsible for major capital construction in the City. This activity is segregated in Fund 412. Revenues have been from the annual sale of general obligation notes. Projects include road reconstruction and rejuvenation, sidewalk rehabilitation, traffic studies and other infrastructure activities. The proposed construction of a new Municipal Operation Center to replace the Public Works garage will be recorded in Fund 412.
- **Public Lands Capital Construction and Acquisition Fund (414):** The Department of Public Lands is responsible for major capital park, conservancy, recreation and forestry activities. Specific projects include Pheasant Branch stream bank stabilization and boardwalk construction, Pheasant Branch Conservancy South Fork Trail construction, Graber Pond restoration, Wetland Mitigation sites, Lakeview Park improvements, emerald ash tree removal and replacement, aquatic center improvements and boat launch improvements. Revenues have been from the annual sale of general obligation notes.
- **Other Capital Projects and Acquisition Fund (416):** This fund records capital financial transactions for other City departments. These include the Police Department vehicle replacements, the Emergency Medical Service defibrillator and monitor replacements, the Library radio frequency identification project, the Library self-checkout project and bike and pedestrian facility improvements. Revenues have been from the annual sale of general obligation notes.
- **Tax Increment Financing (District) #5 Fund (501):** Tax Increment Financing District #5 was created in 2009. Development activity is just beginning in this District. Similar to Fund 401, property tax increment resulting from development activities will be recorded in Fund 501. Tax increment is defined as the amount of new taxes above the property taxes generated prior to development. The property taxes generated prior to development is referred to as the base property tax amount. Expenditures in Fund 501 generally include payments to developers as incentives for new development activity in the Tax Increment District and other related disbursements.

Proprietary Funds

Proprietary Funds are used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (enterprise funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities - where net income and capital maintenance are measured - are accounted for through proprietary funds.

Enterprise Funds: Enterprise funds are governmental accounting funds in which the services provided are financed and operated similar to those of a private business. User fees are established and revised to ensure that revenues are adequate to meet all necessary expenditures. Revenues in Enterprise Funds are restricted to the funds within which they reside.



2023 City of Middleton Budget

- **Water Utility Fund (610):** The City operates a water utility with seven deep wells with a total delivering capacity of 5,840 gallons per minute. All financial activities related to the water utility are recorded in Fund 610. The rates charges to utility customers are regulated and approved by the Public Service Commission of Wisconsin.
- **Sewer Utility Fund (620):** The City contracts with the Madison Metropolitan Sewerage District, which was created in 1930. In 2012 the District served 340,000 Dane County customers in five cities, seven villages and 28 town/sanitary districts. The City bills Middleton customers and in turn pays the District for treatment costs. The City is responsible for transmission lines and related pump stations within the City limits.
- **Storm Water Utility Fund (630):** Storm water utility fees are based on the total impervious surface on a property. Revenue is used to support the safe and healthy management of storm water. All financial activities related to the storm water utility are recorded in Fund 630.
- **Middleton Utility District (MUD) (640):** The Middleton Utility District was created in 2015 to facilitate extension of water and sanitary sewer utility to the Community of Bishops Bay. The property owners in the Utility District pay a special tax to cover the City's borrowing costs for construction of the water and sewer utility extensions.
- **Golf Course Fund (650):** The City operates a 305 acre golf course, Pleasant View Golf Course overlooking the City, the City of Madison and Lake Mendota to the east. All revenues, such as greens fees, league and membership fees as well as related course expenses, such as food and beverage concessions and greens maintenance activities are recorded in Fund 650.
- **Airport Fund (660):** The City of Middleton owns an airport located in the northwest section of the City. The operations of the Airport are performed by a private operator under the terms of a lease arrangement with the City. Revenues in Fund 660 include land lease rent, fuel fees, hangar fees and building lease.

Internal Service Funds

Internal Service Funds are used to report activity that provides services or goods to other funds on a cost-reimbursement basis.

Risk Management Fund (710): The City of Middleton established an internal service fund for insurance and risk management beginning in 2017. This fund is used to record expenditures for the purchase of liability, workers compensation, property and related insurance as well as to report claims activity. Costs will be charged to other City funds based on an allocation of insurance premiums and claims costs.

Trust and Agency Funds

The City of Middleton is the fiscal agent for the Middleton Fire District.



2023 City of Middleton Budget

Fire District Fund (800): The Middleton Fire District provides comprehensive fire related services to the City of Middleton, the Town of Middleton, the Town of Westport and the Town of Springfield. Each entity contributes a pro rata population based contribution to the District. Over 100 volunteers provide the primary staffing resources to the District along with six full-time, paid staff. All financial transactions for the District are recorded in Fund 800.

RESOLUTION 2022-62

Approving the 2023 City of Middleton Budget Inclusive of all City Funds

Whereas, in accordance with Section 3.01 of the Middleton Municipal Code, the Mayor and Common Council’s Finance Committee convened during August, September, and October 2022, for the purposes of deliberating, preparing, and submitting to the Common Council proposed budget recommendations presenting financial plans for conducting the affairs of the City for the ensuing Fiscal Year, 2023, and

Whereas, on October 4, 2022, the City of Middleton Common Council authorized the publication of the 2023 proposed budget and set the date for a public hearing on the budget for November 10, 2022; and

Whereas, on November 1, 2022, the City of Middleton Finance Committee acted to recommend the 2023 budget for all City funds to the Common Council; and

Whereas, on November 8, 2022, voters of the City of Middleton approved a referendum authorizing an increase to the City’s property tax levy limit in the amount of \$770,000 with 7,153 (61.9%) voting in favor and 4,406 (38.1%) opposed; and

Whereas, on November 10, 2021, the Common Council conducted a public hearing on the 2023 recommended budgets.

NOW THEREFORE BE IT RESOLVED AS FOLLOWS: That the Common Council hereby approves the budget for the City of Middleton for the year 2023 as set forth in the attached schedule and made a part hereof inclusive of all funds including the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Funds, Enterprise Funds, Internal Service Fund, and Component Unit (Community Development Authority).

This resolution was adopted at a regular meeting of the Middleton Common Council on the 15th day of November 2022.


Gurdip S. Brar, Mayor



ATTEST:

Lorie J. Burns, City Clerk

RESOLUTION 2022-63

**Approving the Levying of Property Taxes for the 2022 Tax Year
(2023 Budget Year) for the City of Middleton**

Whereas, on Tuesday, November 15, 2022, the Common Council of the City of Middleton met to consider approval of the 2023 Budget and the levying of property taxes for city purposes for the 2022 tax year, collectible in 2023; and

Whereas, the 2023 Budget of the City of Middleton includes the following amounts to be levied as property taxes against all taxable property of the City of Middleton for the purposes stated therein:

General Fund	\$15,076,229
Debt Service Fund	<u>\$5,475,000</u>
Total Non-TID Levy	\$20,551,229

Whereas, after careful review and consideration, the Common Council moved to adopt a resolution approving the 2023 Budget inclusive of all funds and establishing the amount of taxes to be levied for City funds.

NOW THEREFORE BE IT RESOLVED AS FOLLOWS: That a tax be levied against all taxable properties within the City of Middleton in the amount set forth in the 2023 Approved Budget and that the total levy in the amount of \$20,551,229 be placed on the tax roll for the year 2022, collectible in 2023.

This resolution was adopted at a regular meeting of the Middleton Common Council on the 15th day of November, 2022.



Gurdip S. Brar, Mayor



ATTEST:



Lorie J. Burns, City Clerk



2023 APPROVED BUDGET SUMMARY: ALL FUNDS

	2022 PROJECTED BALANCE	2023 APPROVED REVENUES	2023 APPROVED EXPENDITURES	2023 PROJECTED BALANCE	2022/2023 TAX LEVY
GENERAL FUND	\$ 11,216,945	\$ 24,853,771	\$ 24,853,771	\$ 11,216,945	\$ 15,076,229
SPECIAL REVENUE FUNDS					
Tourism Fund	2,135,241	1,260,000	1,364,143	2,031,098	-
Library Operations Fund	575,087	2,387,909	2,387,909	575,087	-
Library Trust & Special Activities	415,435	25,000	25,000	415,435	-
Impact Fees	1,232,419	62,500	215,000	1,079,919	-
Subdividers Fund	1,156,833	50,000	50,000	1,156,833	-
Police Special Activities	35,960	10,000	10,000	35,960	-
EMS Special Activities	44,297	20,000	20,000	44,297	-
Public Lands Special Activities	2,101,079	300,000	389,000	2,012,079	-
Senior Center Special Activities	166,311	30,000	30,000	166,311	-
Youth Center	31,407	184,704	184,704	31,407	-
American Rescue Plan Funds	-	1,357,691	1,357,691	-	-
Economic Development Grant	16,750	100,000	100,000	16,750	-
TOTAL	7,910,819	5,787,804	6,133,447	7,565,176	
INT. SERVICE FUND: RISK MANAGEMENT	385,466	526,470	563,343	348,593	-
COMPONENT UNIT: CDA	695,387	150,888	148,880	697,395	-
CAPITAL PROJECT FUNDS					
Public Works Capital Projects	558,749	1,818,246	1,954,246	422,749	-
Public Lands Capital Projects	(965,476)	2,104,555	706,265	432,814	-
Other Capital Projects	854,061	857,325	857,325	854,061	-
TIF District #3	24,760,353	12,896,413	29,170,548	8,486,218	-
TIF District #5	(3,824,095)	3,255,079	1,960,006	(2,529,022)	-
TOTAL	21,383,592	20,931,618	34,648,390	7,666,820	
DEBT SERVICE FUND	430,008	5,790,000	5,980,198	239,810	5,475,000
ENTERPRISE FUNDS					
Water Utility	4,548,005	3,531,916	3,854,906	4,225,015	-
Sewer Utility	3,990,695	3,851,848	4,271,530	3,571,013	-
Storm Water Utility	902,590	1,306,360	1,061,272	1,147,678	-
Middleton Utility District	61,333	-	5,000	56,333	-
Golf Course	(1,055,829)	3,020,916	3,241,494	(1,276,407)	-
Airport	538,199	150,113	178,670	509,642	-
TOTAL	8,984,993	11,861,153	12,612,872	8,233,274	
TOTAL ALL FUNDS	\$ 51,007,210	\$ 69,901,704	\$ 84,940,901	\$ 35,968,013	\$ 20,551,229



General Fund Revenue Summary

	2021		2022		2023		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TAXES							
GENERAL PROPERTY TAX	\$ 13,365,786	\$ 13,365,786	\$ 14,042,426	\$ 14,042,426	\$ 15,076,229	\$ 15,076,229	\$ 15,076,229
OMITTED PROPERTY	-	27,230	8,237	8,237	10,835	10,835	10,835
FEES IN LIEU OF TAXES	44,100	59,100	44,100	44,100	59,100	59,100	59,100
ROOM TAX	400,000	352,545	475,000	335,139	550,000	600,000	600,000
MUNICIPALLY OWNED UTILITY	475,000	483,024	515,000	495,000	515,000	515,000	515,000
INTEREST ON DELINQUENT TAXES	2,000	1,018	2,000	2,000	2,000	2,000	2,000
TOTAL TAXES	\$ 14,286,886	\$ 14,292,718	\$ 15,086,763	\$ 14,926,902	\$ 16,213,164	\$ 16,263,164	\$ 16,263,164
SPECIAL ASSESSMENTS							
SA - STREET IMPROVEMENTS	7,000	8,424	50,000	100,000	7,000	7,000	7,000
SA - SIDEWALK & CURB	50,000	54,099	70,000	15,000	50,000	50,000	50,000
SA - INTEREST	-	1,835	-	802	-	-	-
TOTAL SPECIAL ASSESSMENT	\$ 57,000	\$ 64,359	\$ 120,000	\$ 115,802	\$ 57,000	\$ 57,000	\$ 57,000
INTERGOVERNMENTAL REVENUE							
STATE AIDS-SHARED TAXES	282,554	287,127	284,808	311,376	284,808	297,350	297,350
EXPENDITURE RESTRAINT PROGRAM	160,448	160,448	125,414	125,414	125,414	109,516	109,516
STATE & FEDERAL AID - FIRE	136,829	152,275	159,041	136,829	165,000	165,000	165,000
MCP SCHOOL DISTRICT - POLICE	65,307	-	93,257	93,257	87,062	87,062	87,062
STATE AID - COMPUTER PMT	261,905	261,905	261,905	261,905	261,905	261,905	261,905
STATE AID - PERSONAL PROPERTY	137,272	137,272	119,689	137,272	119,689	119,689	119,689
STATE AID - LAW ENFORCEMENT	-	20,983	-	18,000	-	-	-
STATE AIDS-ROADS	1,284,272	1,282,589	1,175,843	1,284,272	1,140,843	1,138,573	1,138,573
STATE AIDS-ROADS	-	-	-	-	-	604,110	604,110
STATE & FEDERAL AID - RECYCLIN	55,138	55,453	55,138	55,316	55,138	55,138	55,138
PAYMENT MUNICIPAL SERVICES	7,899	7,900	7,899	7,900	7,899	7,899	7,899
STATE AIDS - FRANCHISE FEES	52,821	52,821	52,821	52,821	52,821	52,821	52,821
CARES/ROUTE TO RECOVERY	-	18,660	-	-	-	-	-
COUNTY AID - SIGNALS	5,000	6,076	6,000	17,285	6,000	6,000	6,000
COUNTY AID - SENIOR CITIZENS	67,973	78,055	82,175	83,002	83,002	83,002	83,002
TOTAL INTERGOVERNMENTAL	\$ 2,517,418	\$ 2,521,566	\$ 2,423,990	\$ 2,584,649	\$ 2,389,581	\$ 2,988,065	\$ 2,988,065
LICENSES AND PERMITS							
LICENSES - LIQUOR	45,000	40,349	45,000	50,000	45,000	45,000	45,000
LICENSES - OPERATOR	20,000	13,475	20,000	15,000	20,000	20,000	20,000
LICENSES - CIGARETTES	2,100	2,200	2,100	2,100	2,100	2,100	2,100
LICENSES - ALARMS	13,000	12,780	13,000	13,000	13,000	13,000	13,000
LICENSES - DOGS	5,000	4,409	5,000	5,000	5,000	5,000	5,000
PERMITS - SPECIAL EVENTS	2,000	3,543	2,000	500	2,000	2,000	2,000
PERMIT - SIDEWALK & SOLICITORS	5,000	1,575	5,000	2,500	5,000	5,000	5,000
AMPLIFIED SOUND PERMITS	2,000	1,900	2,000	1,500	2,000	2,000	2,000
PERMITS - BUILDING AND HVAC	300,000	270,857	300,000	250,000	240,000	240,000	240,000
PERMITS - ELECTRICAL	70,000	75,646	70,000	75,000	46,000	46,000	46,000
PERMITS - PLUMBING	70,000	81,660	70,000	80,000	46,000	46,000	46,000
PERMITS - FIRE	-	-	-	8,000	20,000	20,000	20,000
EROSION CONTROL PERMIT	10,000	11,900	10,000	18,500	8,000	8,000	8,000
LICENSE - SECOND HAND DEALER	350	500	350	250	350	350	350
ZONING BOARD OF APPEALS	2,000	2,400	2,000	2,000	2,000	2,000	2,000
PLAN REVIEW - BUILDING	60,000	48,155	60,000	50,000	48,000	48,000	48,000
PLAN REVIEW - HVAC	20,000	18,475	20,000	20,000	16,000	16,000	16,000
PLAN REVIEW - PLUMBING	20,000	14,983	20,000	18,500	16,000	16,000	16,000
PLAN REVIEW - FIRE SUPPRESSION	30,000	9,885	30,000	25,000	24,000	24,000	24,000
COURT AND FIELD RESERVATIONS	5,000	19,451	10,000	18,000	17,000	17,000	17,000
PARK SHELTER RESERVATIONS	23,000	41,141	23,000	40,000	38,000	38,000	38,000
CABLE TV/FRANCHISE PHONE REV	215,701	206,223	215,701	215,701	215,701	215,701	215,701
TOTAL LICENSES & PERMITS	\$ 920,151	\$ 881,507	\$ 925,151	\$ 910,551	\$ 831,151	\$ 831,151	\$ 831,151
FINES & FOREFEITURES							
FINES & FOREFEITURES	150,000	125,912	150,000	135,000	150,000	150,000	150,000
COURT COSTS	70,000	55,398	70,000	55,000	70,000	70,000	70,000
PARKING FINES	35,000	28,788	35,000	30,000	35,000	35,000	35,000
TOTAL FINES & FOREFEITURES	\$ 255,000	\$ 210,099	\$ 255,000	\$ 220,000	\$ 255,000	\$ 255,000	\$ 255,000



General Fund Revenue Summary

	2021		2022		2023		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
PUBLIC CHARGES FOR SERVICES							
CLERK-TREASURER FEE	17,000	17,515	17,000	17,000	17,000	17,000	17,000
VEHICLE REGISTRATION FEES	500	4,342	500	1,000	500	500	500
POLICE DEPARTMENT FEES	9,000	4,239	9,000	4,000	9,000	9,000	9,000
AMBULANCE BILLING REVENUE	1,138,359	1,138,032	1,159,981	1,311,932	1,211,621	1,370,188	1,370,188
SENIOR CITIZEN PROGRAM REVENUE	4,000	2,260	4,000	3,200	4,000	4,000	4,000
SR CENTER TRIP REVENUE	7,000	635	7,000	2,000	7,000	7,000	7,000
SR. CENTER CLASSES REVENUE	10,700	13,088	10,700	12,000	10,700	10,700	10,700
SENIOR CENTER MISC REVENUE	4,000	846	4,000	1,000	4,000	4,000	4,000
AQUATIC PROGRAM REVENUE	82,000	71,872	82,000	72,000	82,000	82,000	82,000
DAILY AQUATIC ADMISSIONS	90,000	64,208	90,000	93,000	93,000	93,000	93,000
AQUATIC CONCESSION REVENUE	30,000	13,323	30,000	30,000	30,000	30,000	30,000
AQUATIC MEMBERSHIPS	35,000	-	35,000	21,274	25,000	25,000	25,000
RECREATION PROGRAM REVENUE	117,015	141,339	117,015	130,000	130,015	130,015	130,015
SPONSORSHIP & FUNDRAISERS	1,200	44	1,200	-	1,200	1,200	1,200
HUBBARD ART CENTER PROGRAM REV	60,000	56,808	60,000	48,000	50,000	50,000	50,000
ADMINISTRATIVE REVIEW FEE	-	120	-	1,750	-	-	-
ENGINEERING REVIEW FEE	-	-	-	9,000	-	-	-
PLAN COMMISSION CHARGES	12,000	16,200	12,000	20,000	15,000	15,000	15,000
PUBLIC WORKS CHARGES	-	29,363	-	190	3,000	3,000	3,000
INTERLOCKING IGNITION DEVICE	-	-	-	1,000	-	-	-
RECYCLING CENTER REVENUE	14,000	13,856	14,000	13,000	14,000	14,000	14,000
TOTAL PUBLIC CHARGES	\$ 1,631,774	\$ 1,588,483	\$ 1,653,396	\$ 1,790,946	\$ 1,707,036	\$ 1,865,603	\$ 1,865,603
SPECIAL FUND ACTIVITY							
ADMINISTRATION-LANDFILL	5,000	5,000	5,000	5,000	5,000	5,000	5,000
SERVICE CONTRACT COST SHARING	227,616	227,616	232,384	232,384	276,612	261,660	261,660
ADMINISTRATION-UTILITIES	183,000	183,000	186,000	183,000	192,000	192,000	192,000
ADMINISTRATION-TIF 3 DISTRICT	1,026,530	1,026,530	725,000	725,000	575,000	625,000	625,000
TRANSFER IN PLEASANT VIEW GOLF COURSE	-	-	-	-	96,367	96,367	96,367
TRANSFER IN PLEASANT VIEW GOLF COURSE	-	-	-	-	-	50,000	50,000
ADMINISTRATON-FIRE DISTRICT	2,600	2,600	2,600	2,600	2,600	2,600	2,600
TOTAL SPECIAL ACTIVITY	\$ 1,444,746	\$ 1,444,746	\$ 1,150,984	\$ 1,147,984	\$ 1,147,579	\$ 1,232,627	\$ 1,232,627
MISCELLANEOUS REVENUES							
INTEREST ON INVESTMENTS	250,000	277,128	200,000	250,000	400,000	500,000	500,000
INTEREST DELIQUENT SPEC ASSMTS	500	-	500	500	500	500	500
INTEREST ON COURT COLLECTIONS	300	3,275	300	500	300	300	300
CREDIT CARD REBATE PROGRAM	50,000	51,961	50,000	50,000	50,000	50,000	50,000
EROSION CONTR. & SW REIMBURS	10,000	24,123	10,000	16,000	10,000	10,000	10,000
PW MATERIAL SALES	100	1,675	100	100	100	100	100
MISC REVENUE	1,000	3,892	8,000	28,303	8,000	8,000	8,000
MADC PAYMENT	15,000	15,000	-	-	-	-	-
ANNUAL ENVIRONMENTL IMPACT FEE	23,661	23,661	23,661	23,661	23,661	23,661	23,661
ZONING PERMIT FEES	18,000	20,288	18,000	18,000	18,000	18,000	18,000
ZONING LETTER	600	1,120	600	800	600	600	600
SALES TAX REMIT DISCOUNT	-	43	-	50	-	-	-
OTHER MISC REVENUE	-	529	-	-	-	-	-
TOTAL MISCELLANEOUS	\$ 369,161	\$ 423,950	\$ 311,161	\$ 387,914	\$ 511,161	\$ 611,161	\$ 611,161
OTHER FINANCING SOURCES							
FUND BALANCE APPLIED	710,000	-	825,000	325,000	750,000	750,000	750,000
TOTAL OTHER SOURCES	\$ 710,000	\$ -	\$ 825,000	\$ 325,000	\$ 750,000	\$ 750,000	\$ 750,000
GENERAL FUND REVENUE TOTAL	\$ 22,192,136	\$ 21,427,428	\$ 22,751,445	\$ 22,409,748	\$ 23,861,672	\$ 24,853,771	\$ 24,853,771



General Fund Expenditure Summary

Table with columns for 2021 (Budget, Actual), 2022 (Budget, Projected), and 2023 (Requested Budget, Recommended Budget, Approved Budget). Rows include categories like General Government, Public Safety, Public Works, and Health and Human Services.

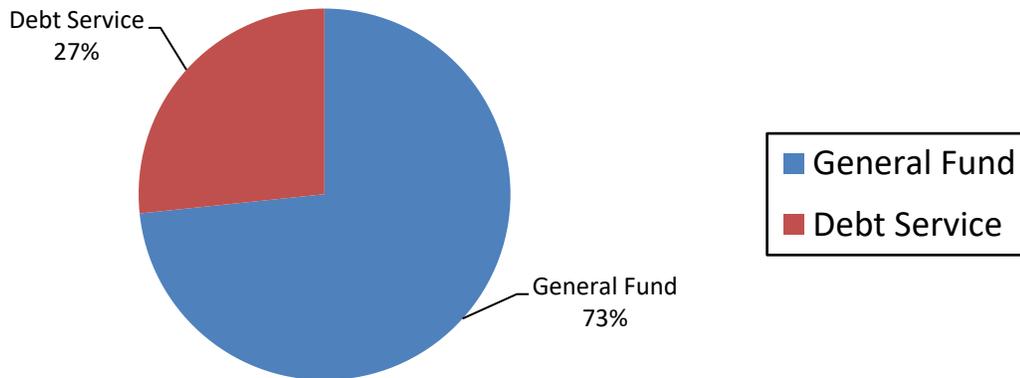


General Fund Expenditure Summary

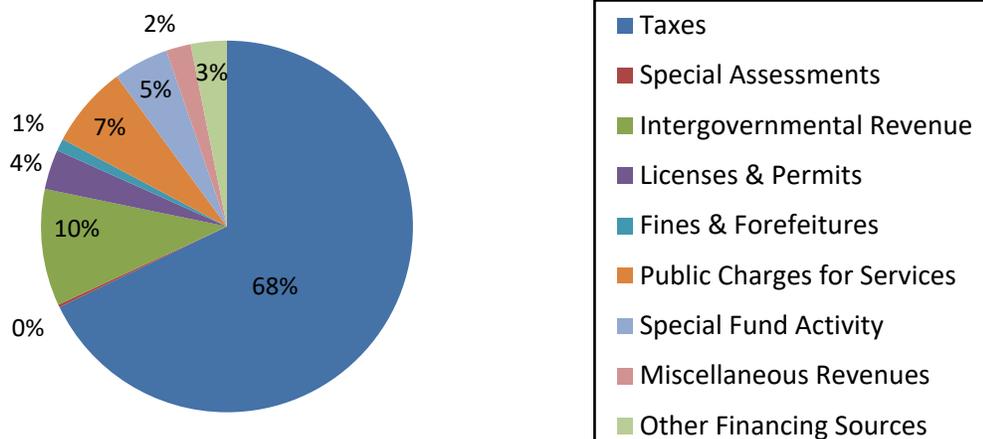
	2021		2022		2023		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
LEISURE ACTIVITIES							
Recreation Administration	302,638	273,509	303,522	308,494	314,732	314,732	314,732
Recreation Programming	99,090	96,387	100,590	106,090	106,590	106,590	106,590
Fall-Winter-Spring Recreation	-	-	-	-	-	-	-
Hubbard Activity Center	52,089	36,538	52,089	48,912	52,089	47,089	47,089
Aquatic Center	314,460	228,317	314,460	309,850	325,346	325,346	325,346
Public Lands	873,902	971,295	903,904	901,740	1,057,225	1,039,305	1,039,305
Total Leiusre Activities	\$ 1,642,179	\$ 1,606,047	\$ 1,674,565	\$ 1,675,086	\$ 1,855,982	1,833,062	\$ 1,833,062
CONSERVATION & DEVELOPMENT							
Planning Department	428,345	425,745	454,406	454,406	482,602	482,602	482,602
Land Conservancy	264,557	134,957	259,589	259,589	271,333	264,833	264,833
Forestry	256,116	241,565	288,481	288,481	311,689	292,689	292,689
Total Conservation & Development	\$ 949,018	\$ 802,266	\$ 1,002,476	\$ 1,002,476	\$ 1,065,624	1,040,124	\$ 1,040,124
TRANSFERS							
To Library Fund 212	1,362,943	1,362,943	1,381,416	1,381,416	1,409,912	1,409,912	1,409,912
To Youth Center Fund 214	94,521	94,521	98,868	98,868	110,933	110,933	110,933
To Fund 416 Other Capital	500,000	-	-	-	-	-	-
Total Transfers	\$ 1,957,464	\$ 1,457,464	\$ 1,480,284	\$ 1,480,284	\$ 1,520,845	1,520,845	\$ 1,520,845
CONTINGENCY							
Public Safety Equipment Reserve	274,000	-	195,630	195,630	200,109	200,109	200,109
Personnel Contingency	1,652	-	5,381	-	65,000	65,000	65,000
Savings From Vacancies	-	-	-	-	-	(65,000)	(65,000)
Emergency Contingency	277,502	-	500,000	-	500,000	500,000	500,000
General Contingency	5,351	-	138,775	67,888	100,000	100,000	100,000
Total Contingency	\$ 558,505	\$ -	\$ 839,786	\$ 263,518	\$ 865,109	800,109	\$ 800,109
TOTAL EXPENDITURES	\$ 22,719,638	\$ 21,442,623	\$ 23,001,445	\$ 22,375,172	\$ 24,702,000	24,853,771	\$ 24,853,771



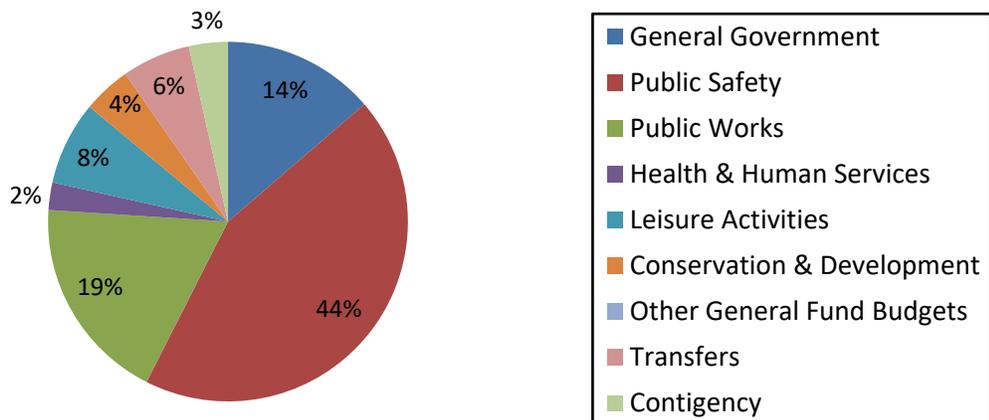
Property Tax Levy by Fund



General Fund Revenues by Category



General Fund Expenditures by Function





2023 City of Middleton Budget

COMMON COUNCIL

		2021		2022			2023		
		BUDGET	ACTUAL	BUDGET	YTD 6-30-22	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES									
100-5111-110	SALARIES	60,480	60,480	60,480	30,768	60,480	60,480	60,480	60,480
100-5111-115	ELECTED OFFICIALS WAGES	-	-	-	-	-	-	-	-
100-5111-180	COMMON COUNCIL	-	-	-	-	-	-	-	-
	TOTAL	60,480	60,480	60,480	30,768	60,480	60,480	60,480	60,480
PERSONNEL BENEFITS									
100-5111-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5111-192	RETIREMENT	972	972	936	468	936	936	936	936
100-5111-193	FICA	4,627	4,627	4,627	2,354	4,627	4,627	4,627	4,627
	TOTAL	5,599	5,599	5,563	2,822	5,563	5,563	5,563	5,563
OPERATING EXPENSES									
100-5111-210	OFFICE SUPPLIES	100	98	100	40	100	100	100	100
100-5111-440	TRAINING & DEVELOPMENT	500	-	500	315	500	500	500	500
100-5111-490	OTHER OPERATING EXPENSES	2,000	570	2,000	-	2,000	2,000	2,000	2,000
	TOTAL	2,600	668	2,600	355	2,600	2,600	2,600	2,600
TOTAL COMMON COUNCIL		68,679	66,747	68,643	33,945	68,643	68,643	68,643	68,643



2023 City of Middleton Budget

COMMISSIONS/COMMITTEES	2021		2022		2023		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OPERATING EXPENSES						
100-5112-990 POLICE COMMISSION	5,000	4,913	5,000	5,000	5,000	5,000	5,000
100-5113-990 LANDMARKS COMMISSION	350	-	350	-	350	350	350
100-5113-991 RECOGNITION EVENT	-	-	-	-	1,000	-	-
100-5113-992 ART COMMITTEE EXPENSES	5,000	3,595	5,000	5,000	5,000	5,000	5,000
100-5115-990 BOARD OF REVIEW	-	-	-	-	-	-	-
100-5116-990 SUSTAINABILITY COMMITTEE	10,000	8,111	10,000	10,000	10,000	10,000	10,000
TOTAL	20,350	16,619	20,350	20,000	21,350	20,350	20,350
TOTAL COMMISSIONS/COMMITTEES	20,350	16,619	20,350	20,000	21,350	20,350	20,350



2023 City of Middleton Budget

MUNICIPAL COURT REVENUE		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
FINES & FOREFEITURES								
100-4511-00	FINES & FOREFEITURES	150,000	125,912	150,000	135,000	150,000	150,000	150,000
100-4512-00	COURT COSTS	70,000	55,398	70,000	55,000	70,000	70,000	70,000
	TOTAL	220,000	181,311	220,000	190,000	220,000	220,000	220,000
TOTAL MUNICIPAL COURT REVENUE		220,000	181,311	220,000	190,000	220,000	220,000	220,000



2023 City of Middleton Budget

MUNICIPAL COURT

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5121-110	SALARIES-FULL-TIME	48,261	48,444	49,951	49,951	52,698	52,698	52,698
100-5121-111	PART-TIME PERM.	20,868	4,546	8,700	8,700	9,222	9,222	9,222
100-5121-115	ELECTED OFFICIALS WAGES	14,400	14,400	14,400	14,400	14,400	14,400	14,400
100-5121-117	OVERTIME	-	-	-	-	-	-	-
100-5121-122	SHIFT DIFFERENTIAL WAGES	-	-	-	-	-	-	-
100-5121-128	FLSA WAGES	-	-	-	-	-	-	-
100-5121-135	LONGEVITY	-	-	-	-	-	-	-
	TOTAL	83,529	67,390	73,051	73,051	76,320	76,320	76,320
PERSONNEL BENEFITS								
100-5121-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5121-192	RETIREMENT	4,521	4,228	3,247	3,247	3,583	3,583	3,583
100-5121-193	FICA	6,403	5,077	4,487	4,487	5,177	5,177	5,177
100-5121-194	HEALTH INSURANCE	6,843	6,765	6,575	6,575	6,888	6,888	6,888
100-5121-195	DENTAL INSURANCE	572	570	554	554	554	554	554
100-5121-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	18,339	16,640	14,863	14,863	16,202	16,202	16,202
OPERATING EXPENSES								
100-5121-200	WITNESS FEES & INTERPRETOR FE	500	500	500	500	500	500	500
100-5121-250	POSTAGE	3,000	3,010	3,000	3,000	3,000	3,000	3,000
100-5121-317	COURTROOM SECURITY PAYMT	1,000	-	1,000	1,000	1,000	1,000	1,000
100-5121-440	TRAINING & DEVELOPMENT	2,500	1,354	2,500	2,500	2,500	2,500	2,500
100-5121-460	IID CHARGE REIMBURSEMENT	-	-	-	-	-	-	-
100-5121-490	OTHER OPERATING EXPENSES	3,388	4,615	3,388	3,388	3,388	3,388	3,388
100-5121-495	RETURN OF DEPOSITS	-	-	-	-	-	-	-
	TOTAL	10,388	9,480	10,388	10,388	10,388	10,388	10,388
TOTAL MUNICIPAL COURT		112,256	93,510	98,302	98,302	102,910	102,910	102,910



2023 City of Middleton Budget

CITY ADMINISTRATOR

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5120-110	SALARIES-FULL-TIME	132,144	130,138	143,586	142,425	196,025	196,025	196,025
100-5120-111	INTERN	10,500	11,071	10,500	10,500	10,500	10,500	10,500
100-5120-118	WAGE REIMBURSEMENTS	-	-	-	-	-	-	-
100-5120-135	LONGEVITY	7,929	7,929	-	-	-	-	-
	TOTAL	150,573	149,138	154,086	152,925	206,525	206,525	206,525
PERSONNEL BENEFITS								
100-5120-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5120-192	RETIREMENT	9,455	9,450	9,333	9,258	13,169	13,169	13,169
100-5120-193	FICA	11,519	11,417	11,788	11,699	14,996	14,996	14,996
100-5120-194	HEALTH INSURANCE	16,755	16,678	16,068	16,068	33,732	33,732	33,732
100-5120-195	DENTAL INSURANCE	2,252	2,157	2,185	2,185	9,073	9,073	9,073
100-5120-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	39,981	39,701	39,374	39,210	70,970	70,970	70,970
OPERATING EXPENSES								
100-5120-280	COMMUNICATION	1,050	604	1,050	214	1,050	1,050	1,050
100-5120-440	TRAINING & DEVELOPMENT	3,000	744	3,000	3,000	3,000	3,000	3,000
100-5120-450	EMPLOYEE PROGRAMS	1,000	2,031	1,000	1,000	1,000	1,000	1,000
100-5120-490	OTHER OPERATING EXPENSES	2,660	638	2,660	2,660	2,660	2,660	2,660
	TOTAL	7,710	4,016	7,710	6,874	7,710	7,710	7,710
TOTAL CITY ADMINISTRATOR		198,264	192,855	201,170	199,009	285,205	285,205	285,205



2023 City of Middleton Budget

ADMINISTRATIVE SERVICES DEPARTMENT (FINANCE, CITY CLERK, ASSESSING & HR FUNCTIONS)

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5141-110	SALARIES-FULL-TIME	407,633	410,242	427,783	427,783	447,767	447,767	447,767
100-5141-112	PART-TIME-NON-PERM.	32,073	32,247	33,279	33,279	66,152	35,152	35,152
100-5141-120	WAGES	-	-	-	-	-	-	-
100-5141-135	LONGEVITY	5,523	5,232	-	-	-	-	-
100-5141-145	UNEMPLOYMENT PAYMENT	-	-	-	-	-	-	-
100-5141-198	VACANT POSITION(S)	-	-	-	-	-	-	-
100-5141-197	FURLOUGH	-	-	-	-	-	-	-
	TOTAL	445,229	447,721	461,062	461,062	513,919	482,919	482,919
PERSONNEL BENEFITS								
100-5141-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5141-192	RETIREMENT	29,918	30,427	29,839	29,839	32,702	32,702	32,702
100-5141-193	FICA	34,060	33,476	35,271	35,271	39,315	36,943	36,943
100-5141-194	HEALTH INSURANCE	50,265	48,725	48,204	48,204	57,486	57,486	57,486
100-5141-195	DENTAL INSURANCE	7,899	7,880	7,664	7,664	8,218	8,218	8,218
100-5141-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	122,142	120,508	120,978	120,978	137,721	135,349	135,349
OPERATING EXPENSES								
100-5141-210	OFFICE SUPPLIES	2,300	1,964	2,300	3,000	3,000	3,000	3,000
100-5141-250	POSTAGE	6,000	2,571	6,000	6,000	6,000	6,000	6,000
100-5141-260	ADVERTISING & PRINTING	4,000	3,958	4,000	4,000	4,000	4,000	4,000
100-5141-280	COMMUNICATIONS	11,100	13,477	11,100	12,000	11,100	11,100	11,100
100-5141-310	OUTSIDE SERVICES	153,600	125,059	228,600	228,600	153,600	153,600	153,600
100-5141-410	EQUIPMENT MAINTENANCE	-	-	-	-	-	-	-
100-5141-440	TRAINING & DEVELOPMENT	7,500	4,247	9,700	8,500	9,700	9,700	9,700
100-5141-480	DATA PROCESSING	58,000	54,252	62,800	62,800	62,800	62,800	62,800
100-5141-490	OTHER OPERATING EXPENSES	6,000	9,000	6,000	7,000	7,500	7,500	7,500
100-5141-704	SALES TAX - PD.	-	-	-	-	-	-	-
100-5141-800	OFFICE EQUIPMENT	-	-	-	-	1,500	1,500	1,500
100-5141-810	OTHER EQUIPMENT	-	-	-	-	-	-	-
100-5157-990	AUDIT	57,600	58,407	59,300	59,300	63,700	63,700	63,700
	TOTAL	306,100	272,934	389,800	391,200	322,900	322,900	322,900
TOTAL ADMINISTRATIVE SERVICES DEPARTMENT		873,471	841,162	971,840	973,240	974,540	941,168	941,168



2023 City of Middleton Budget

ELECTIONS		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5143-116	ELECTION WORKERS	15,000	12,016	45,000	35,500	18,000	18,000	18,000
	TOTAL	15,000	12,016	45,000	35,500	18,000	18,000	18,000
OPERATING EXPENSES								
100-5143-220	SUPPLIES & MATERIALS	5,000	682	12,000	2,000	5,700	5,700	5,700
100-5143-250	POSTAGE	5,500	5,495	28,000	23,100	7,000	7,000	7,000
100-5143-260	ADVERTISING & PRINTING	1,500	3,559	4,200	13,679	2,500	2,500	2,500
100-5143-440	TRAINING & DEVELOPMENT	4,000	-	4,000	200	1,000	1,000	1,000
100-5143-490	OTHER OPERATING EXPENSES	8,000	4,852	11,000	5,000	7,000	7,000	7,000
	TOTAL	24,000	14,588	59,200	43,979	23,200	23,200	23,200
TOTAL ELECTIONS		39,000	26,604	104,200	79,479	41,200	41,200	41,200



2023 City of Middleton Budget

INFORMATION TECHNOLOGY

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5151-110	SALARIES-FULL-TIME	141,805	166,041	152,932	152,932	160,578	160,578	160,578
100-5151-111	SALARIES-PART-TIME	29,719	29,996	27,050	27,050	31,048	31,048	31,048
100-5151-112	INTERN	-	-	-	-	-	-	-
100-5151-117	OVERTIME	2,872	3	2,872	-	2,872	2,872	2,872
100-5151-130	ON CALL PAY	23,751	-	23,751	23,751	23,751	23,751	23,751
100-5151-135	LONGEVITY	5,050	5,112	-	-	-	-	-
	TOTAL	203,197	201,153	206,605	203,733	218,249	218,249	218,249
PERSONNEL BENEFITS								
100-5151-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5151-192	RETIREMENT	11,890	11,505	11,710	11,710	10,919	10,919	10,919
100-5151-193	FICA	15,544	15,070	15,341	15,341	14,659	14,659	14,659
100-5151-194	HEALTH INSURANCE	33,510	33,182	34,430	34,430	33,732	33,732	33,732
100-5151-195	DENTAL INSURANCE	3,395	3,387	3,500	3,500	3,294	3,294	3,294
100-5151-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	64,339	63,143	64,981	64,981	62,604	62,604	62,604
OPERATING EXPENSES								
100-5151-210	OFFICE SUPPLIES	-	250	-	-	-	-	-
100-5151-220	EQUIPMENT	40,929	34,028	35,000	30,000	32,500	32,500	32,500
100-5151-240	SOFTWARE/LICENSING	142,150	112,960	137,150	140,505	152,650	152,650	152,650
100-5151-260	INTERNET	38,000	20,699	35,000	19,579	20,000	20,000	20,000
100-5151-270	MPSI EXPENDITURES	162,481	145,590	161,481	160,754	163,892	163,892	163,892
100-5151-280	COMMUNICATION	-	-	-	-	-	-	-
100-5151-320	OUTSIDE SERVICES	163,686	193,636	178,615	179,126	181,115	181,115	181,115
100-5151-420	FUEL	-	69	-	209	-	-	-
100-5151-440	TRAINING	1,000	632	1,000	650	1,000	1,000	1,000
	TOTAL	548,246	507,864	548,246	530,823	551,157	551,157	551,157
TOTAL INFORMATION TECHNOLOGY		815,782	772,160	819,832	799,537	832,010	832,010	832,010



2023 City of Middleton Budget

BUILDING & GROUNDS

	2021		2022		2023		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OPERATING EXPENSES						
100-5160-310 OUTSIDE SERVICES	-	-	-	-	-	-	-
100-5160-440 TRAINING & DEVELOPMENT	-	-	-	-	-	-	-
100-5160-490 OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
100-5310-220 SUPPLIES & MATERIALS	3,100	1,312	3,100	3,100	3,100	3,100	3,100
100-5310-310 OUTSIDE SERVICES	18,000	12,817	18,000	15,700	18,000	15,700	15,700
100-5310-410 EQUIPMENT MAINTENANCE	7,000	8,392	7,000	6,200	7,000	7,000	7,000
100-5310-440 TRAINING & DEVELOPMENT	-	-	-	-	-	-	-
100-5310-470 UTILITIES	32,500	35,716	32,500	33,000	35,500	35,500	35,500
100-5310-490 OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
TOTAL	60,600	58,242	60,600	58,000	63,600	61,300	61,300
TOTAL BUILDING & GROUNDS	60,600	58,242	60,600	58,000	63,600	61,300	61,300



2023 City of Middleton Budget

VIDEO PRODUCTION

	2021		2022		2023		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATING EXPENSES							
100-5537-220 SUPPLIES & MATERIALS	-	-	-	-	-	-	-
100-5537-310 OUTSIDE SERVICES	5,500	6,700	5,500	6,500	6,500	9,000	9,000
100-5537-990 CATV EQUIPMENT	1,000	-	1,000	-	-	-	-
TOTAL	6,500	6,700	6,500	6,500	6,500	9,000	9,000
TOTAL VIDEO PRODUCTION	6,500	6,700	6,500	6,500	6,500	9,000	9,000



2023 City of Middleton Budget

POLICE DEPARTMENT REVENUES

	2021		2022		2023		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
INTERGOVERNMENTAL REVENUE							
100-4343-00 MCP SCHOOL DISTRICT - POLICE	65,307	-	93,257	91,593	87,062	87,062	87,062
100-4352-00 STATE AID - LAW ENFORCEMENT	-	20,983	-	18,000	-	-	-
TOTAL	65,307	20,983	93,257	109,593	87,062	87,062	87,062
FINES & FOREFEITURES							
100-4513-00 PARKING FINES	35,000	28,788	35,000	30,000	35,000	35,000	35,000
TOTAL	35,000	28,788	35,000	30,000	35,000	35,000	35,000
PUBLIC CHARGES FOR SERVICES							
100-4620-00 VEHICLE REGISTRATION FEES	500	4,342	500	1,000	500	500	500
100-4621-00 POLICE SPECIAL SERVICES	-	-	-	-	-	-	-
100-4622-00 POLICE DEPARTMENT FEES	9,000	4,239	9,000	4,000	9,000	9,000	9,000
TOTAL	9,500	8,581	9,500	5,000	9,500	9,500	9,500
TOTAL POLICE DEPARTMENT REVENUES	74,807	29,564	102,757	114,593	96,562	96,562	96,562



2023 City of Middleton Budget

POLICE DEPARTMENT

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
POLICE ADMINISTRATION								
WAGES								
100-5211-110	SALARIES-FULL-TIME	458,730	464,887	479,298	479,298	498,018	498,018	498,018
100-5211-112	PART-TIME-NON-PERM.	22,043	1,192	-	-	-	-	-
100-5211-117	OVERTIME	538	85	538	538	538	538	538
100-5211-120	WAGES	-	(1,068)	-	-	-	-	-
100-5211-122	SHIFT DIFFERENTIAL WAGES	-	-	-	-	-	-	-
100-5211-128	FLSA WAGES	63	-	63	-	-	-	-
100-5211-135	LONGEVITY	20,216	19,996	10,501	10,501	10,922	10,922	10,922
100-5211-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	-
	TOTAL	501,590	485,092	490,400	490,337	509,478	509,478	509,478
PERSONNEL BENEFITS								
100-5211-192	RETIREMENT	44,389	39,312	45,454	45,454	51,087	51,087	51,087
100-5211-193	FICA	38,367	35,872	37,511	37,511	38,975	38,975	38,975
100-5211-194	HEALTH INSURANCE	80,706	42,216	77,422	77,422	91,218	91,218	91,218
100-5211-195	DENTAL INSURANCE	6,791	2,280	6,587	6,587	8,218	8,218	8,218
	TOTAL	170,253	119,681	166,974	166,974	189,498	189,498	189,498
OPERATING EXPENSES								
100-5211-210	OFFICE SUPPLIES	18,000	18,772	20,000	20,000	20,000	20,000	20,000
100-5211-240	COMPUTER SOFTWARE & SUPPORT	-	-	-	-	-	-	-
100-5211-270	TELEPHONE	-	-	-	-	-	-	-
100-5211-290	UNIFORMS & EQUIPMENT	1,300	1,394	1,300	2,751	1,300	1,300	1,300
100-5211-340	BUILDINGS & GROUNDS MAINT	89,050	87,396	89,050	89,050	89,050	89,050	89,050
100-5211-345	SPECIAL BLDG MAINTENANCE	-	-	-	-	-	-	-
100-5211-470	UTILITIES	69,270	63,750	69,270	69,270	69,270	69,270	69,270
100-5211-480	PARKING TICKETS REDLINES	570	3	570	570	570	570	570
100-5211-490	OTHER OPERATING EXPENSES	4,390	6,260	4,390	4,600	4,390	4,390	4,390
100-5211-800	CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL	182,580	177,575	184,580	186,241	184,580	184,580	184,580
TOTAL POLICE ADMINISTRATION		854,423	782,347	841,954	843,552	883,556	883,556	883,556



2023 City of Middleton Budget

POLICE DEPARTMENT

	2021		2022		2023		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	POLICE FIELD SERVICES						
WAGES							
100-5212-110 SALARIES-FULL-TIME	2,863,301	2,879,665	2,974,407	2,974,407	3,315,428	3,250,990	3,250,990
100-5212-117 OVERTIME	253,025	285,728	253,025	253,025	253,025	253,025	253,025
100-5212-118 WAGE REIMBURSEMENTS	(35,000)	(7,266)	(35,000)	(8,000)	-	-	-
100-5212-122 SHIFT DIFFERENTIAL WAGES	70,694	28,424	31,000	25,000	31,000	31,000	31,000
100-5212-124 ASST SHIFT COMMANDER WAGES	350	-	350	-	350	350	350
100-5212-126 FIELD TRAINING WAGES	350	1,836	350	2,048	350	350	350
100-5212-128 FLSA WAGES	350	741	350	350	350	350	350
100-5212-135 LONGEVITY	77,661	73,101	53,382	53,382	52,814	52,814	52,814
100-5212-145 UNEMPLOYMENT WAGES	-	-	-	-	-	-	-
TOTAL	3,230,731	3,262,230	3,277,864	3,300,212	3,653,317	3,588,879	3,588,879
PERSONNEL BENEFITS							
100-5212-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5212-192 RETIREMENT	383,723	388,676	393,367	393,367	443,369	438,988	438,988
100-5212-193 FICA	249,828	242,737	250,771	250,771	282,511	277,582	277,582
100-5212-194 HEALTH INSURANCE	449,561	459,524	393,685	393,685	480,552	463,686	463,686
100-5212-195 DENTAL INSURANCE	52,850	59,388	45,904	45,904	63,174	60,989	60,989
100-5212-199 EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
TOTAL	1,135,962	1,150,325	1,083,727	1,083,727	1,269,606	1,241,245	1,241,245
OPERATING EXPENSES							
100-5212-220 FIELD SUPPLIES	20,000	19,589	20,000	20,000	20,000	20,000	20,000
100-5212-240 COMPUTER SOFTWARE & SUPPORT	5,647	10,190	12,647	12,647	12,647	12,647	12,647
100-5212-290 UNIFORMS & EQUIPMENT	25,000	34,510	27,000	27,000	27,000	27,000	27,000
100-5212-340 BUILDINGS & GROUNDS MAINT	-	-	-	-	-	-	-
100-5212-410 VEHICLE OPERATION	103,187	90,403	103,187	103,187	103,187	103,187	103,187
100-5212-440 TUITION REIMBURSEMENT	-	-	-	-	-	-	-
100-5212-450 OTHER TRAINING	42,000	46,340	57,000	57,000	57,000	57,000	57,000
100-5212-470 UTILITIES	-	-	-	-	-	-	-
100-5212-490 OTHER OPERATING EXPENSES	16,948	25,952	38,948	38,948	38,948	38,948	38,948
100-5212-800 CAPITAL OUTLAY	-	-	-	-	-	-	-
TOTAL	212,782	226,985	258,782	258,782	258,782	258,782	258,782
TOTAL POLICE FIELD SERVICES	4,579,475	4,639,540	4,620,373	4,642,721	5,181,705	5,088,906	5,088,906



2023 City of Middleton Budget

POLICE DEPARTMENT

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
COMMUNICATIONS CENTER								
WAGES								
100-5256-110	SALARIES-FULL-TIME	329,780	331,965	356,368	356,368	396,658	344,708	344,708
100-5256-112	PART-TIME-NON-PERM.	12,335	27,166	12,582	12,582	58,164	58,164	58,164
100-5256-117	OVERTIME	36,851	36,055	36,851	36,851	36,851	36,851	36,851
100-5256-118	WAGE REIMBURSEMENT	-	-	-	-	-	-	-
100-5256-122	SHIFT DIFFERENTIAL WAGES	4,000	3,567	4,000	4,000	4,000	4,000	4,000
100-5256-128	FLSA WAGES	500	318	500	500	-	-	-
100-5256-135	LONGEVITY	13,084	8,506	2,011	2,011	2,663	2,663	2,663
	TOTAL	396,550	407,577	412,312	412,312	498,336	446,386	446,386
PERSONNEL BENEFITS								
100-5256-192	RETIREMENT	25,851	25,067	29,618	29,618	29,516	26,399	26,399
100-5256-193	FICA	30,298	30,330	34,858	34,858	38,123	34,149	34,149
100-5256-194	HEALTH INSURANCE	70,334	68,170	67,929	67,929	68,172	51,306	51,306
100-5256-195	DENTAL INSURANCE	8,472	6,786	8,217	8,217	7,140	4,955	4,955
100-5256-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	134,955	130,354	140,622	140,622	142,951	116,809	116,809
OPERATING EXPENSES								
100-5256-270	TELEPHONE	30,000	42,759	31,000	46,000	46,000	46,000	46,000
100-5256-290	UNIFORMS & EQUIPMENT	1,265	1,788	1,265	1,265	1,265	1,265	1,265
100-5256-410	EQUIPMENT MAINTENANCE	28,000	24,145	28,000	29,303	28,000	28,000	28,000
100-5256-440	TRAINING & DEVELOPMENT	2,500	2,446	3,500	3,500	3,500	3,500	3,500
100-5256-800	CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL	61,765	71,137	63,765	80,068	78,765	78,765	78,765
TOTAL COMMUNICATIONS CENTER		593,270	609,068	616,699	633,002	720,052	641,960	641,960
EMERGENCY PREPAREDNESS								
OPERATING EXPENSES								
100-5250-410	EQUIPMENT MAINTENANCE	12,500	10,031	12,500	12,500	12,500	12,500	12,500
100-5250-850	EMERG. PREP DANE COMMUN FEE	55,000	48,722	55,000	55,000	62,000	62,000	62,000
100-5250-990	EMERGENCY PREPAREDNESS	-	-	-	-	-	-	-
	TOTAL	67,500	58,753	67,500	67,500	74,500	74,500	74,500
TOTAL EMERGENCY PREPAREDNESS		67,500	58,753	67,500	67,500	74,500	74,500	74,500
SCHOOL CROSSING GUARDS								
OPERATING EXPENSES								
100-5218-220	EQUIPMENT	-	-	-	-	-	-	-
100-5218-475	SCHOOL PATROL REIMBURSEMNT	14,673	5,932	14,673	15,072	15,500	15,500	15,500
100-5218-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	TOTAL	14,673	5,932	14,673	15,072	15,500	15,500	15,500
TOTAL SCHOOL CROSSING GUARDS		14,673	5,932	14,673	15,072	15,500	15,500	15,500
TOTAL POLICE DEPARTMENT		6,109,341	6,095,640	6,161,199	6,201,847	6,875,313	6,704,422	6,704,422



2023 City of Middleton Budget

EMS REVENUES	2021		2022		2023		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	PUBLIC CHARGES FOR SERVICES						
100-4623-00 AMBULANCE SERVICE	-	-	-	-	-	-	-
100-4624-01 AMBULANCE BILLING REVENUE	<u>1,138,359</u>	<u>1,138,032</u>	<u>1,159,981</u>	<u>1,311,932</u>	<u>1,211,621</u>	<u>1,370,188</u>	<u>1,370,188</u>
TOTAL	1,138,359	1,138,032	1,159,981	1,311,932	1,211,621	1,370,188	1,370,188
SPECIAL FUND ACTIVITY							
100-4735-00 SERVICE CONTRACT COST SHARING	<u>227,616</u>	<u>227,616</u>	<u>232,384</u>	<u>232,384</u>	<u>276,612</u>	<u>261,660</u>	<u>261,660</u>
TOTAL	227,616	227,616	232,384	232,384	276,612	261,660	261,660
TOTAL EMS REVENUES	1,365,975	1,365,648	1,392,365	1,544,316	1,488,233	1,631,848	1,631,848



2023 City of Middleton Budget

EMERGENCY MEDICAL SERVICE

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5230-110	SALARIES-FULL-TIME	101,516	103,102	110,297	110,297	114,709	114,709	114,709
100-5230-117	OVERTIME	143,230	188,327	146,217	266,258	156,326	156,326	156,326
100-5230-118	WAGE REIMBURSEMENT	-	(21,092)	-	(21,816)	-	-	-
100-5230-130	EMT WAGES	1,027,339	985,539	1,060,937	957,941	1,126,947	1,126,947	1,126,947
100-5230-131	EMT WAGES-LTE	59,780	54,940	62,269	65,770	59,874	59,874	59,874
100-5230-135	LONGEVITY	6,091	6,091	-	-	-	-	-
	Total	1,337,956	1,316,906	1,379,720	1,378,450	1,457,856	1,457,856	1,457,856
PERSONNEL BENEFITS								
100-5230-192	RETIREMENT	149,274	151,076	156,618	158,265	183,489	183,489	183,489
100-5230-193	FICA	101,760	99,661	104,778	103,887	110,921	110,921	110,921
100-5230-194	HEALTH INSURANCE	185,010	181,246	154,844	144,165	176,553	176,553	176,553
100-5230-195	DENTAL INSURANCE	20,813	20,759	20,188	20,914	23,065	23,065	23,065
	TOTAL	456,857	452,742	436,428	427,231	494,028	494,028	494,028
OPERATING EXPENSES								
100-5230-210	OFFICE SUPPLIES	1,800	1,192	1,800	1,800	1,800	1,800	1,800
100-5230-220	MEDICAL SUPPLIES	42,000	46,613	42,000	40,947	42,000	42,000	42,000
100-5230-240	COMPUTER SOFTWARE & SUPPORT	9,000	9,494	9,000	8,693	9,000	9,000	9,000
100-5230-290	UNIFORMS	6,000	4,727	6,000	5,974	6,000	6,000	6,000
100-5230-310	OUTSIDE SERVICES	83,320	72,706	85,100	90,016	89,640	107,160	107,160
100-5230-340	BUILDINGS & GROUNDS MAINT	13,000	15,157	15,600	16,641	15,600	15,600	15,600
100-5230-410	VEHICLE & EQUIPMENT MAINTENANC	18,000	29,055	18,000	18,957	18,000	18,000	18,000
100-5230-420	MOTOR FUEL & LUBE	9,600	12,132	9,600	15,201	13,000	13,000	13,000
100-5230-440	TRAINING & DEVELOPMENT	33,000	33,150	33,000	34,200	33,000	33,000	33,000
100-5230-470	UTILITIES	26,000	32,065	26,000	39,755	31,200	31,200	31,200
100-5230-490	OTHER OPERATING EXPENSES	2,400	1,260	2,400	2,490	2,400	2,400	2,400
100-5230-800	TO RES FOR AMBULANCE REPLACEMT	80,000	-	80,000	80,000	80,000	80,000	80,000
	TOTAL	324,120	257,550	328,500	354,674	341,640	359,160	359,160
TOTAL EMERGENCY MEDICAL SERVICE		2,118,933	2,027,199	2,144,648	2,160,355	2,293,524	2,311,044	2,311,044



2023 City of Middleton Budget

BUILDING INSPECTION REVENUES

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
LICENSES & PERMITS								
100-4431-00	PERMITS - BUILDING AND HVAC	300,000	270,857	300,000	250,000	240,000	240,000	240,000
100-4432-00	PERMITS - ELECTRICAL	70,000	75,646	70,000	75,000	46,000	46,000	46,000
100-4433-00	PERMITS - PLUMBING	70,000	81,660	70,000	80,000	46,000	46,000	46,000
100-4434-00	EROSION CONTROL PERMIT	10,000	11,900	10,000	8,000	8,000	8,000	8,000
100-4438-00	PERMITS - FIRE	-	-	-	-	20,000	20,000	20,000
100-4451-00	PLAN REVIEW - BUILDING	60,000	48,155	60,000	50,000	48,000	48,000	48,000
100-4452-00	PLAN REVIEW - HVAC	20,000	18,475	20,000	20,000	16,000	16,000	16,000
100-4453-00	PLAN REVIEW - PLUMBING	20,000	14,983	20,000	18,500	16,000	16,000	16,000
100-4454-00	PLAN REVIEW - FIRE SUPPRESSION	-	-	30,000	25,000	24,000	24,000	24,000
	TOTAL	550,000	521,675	580,000	526,500	464,000	464,000	464,000
TOTAL BUILDING INSPECTION REVENUES		550,000	521,675	580,000	526,500	464,000	464,000	464,000



2023 City of Middleton Budget

BUILDING INSPECTION

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
BUILDING INSPECTION								
WAGES								
100-5241-110	SALARIES-FULL-TIIME	251,894	340,015	262,307	262,307	267,195	267,195	267,195
100-5241-112	SALARIES-PART TIME	35,868	-	36,585	36,585	36,585	36,585	36,585
100-5241-117	OVERTIME	1,056	-	1,056	-	4,680	4,680	4,680
100-5241-135	LONGEVITY	1,601	765	-	-	-	-	-
100-5241-145	UNEMPLOYMENT WAGES	-	43	-	-	-	-	-
	TOTAL	290,419	340,823	299,948	298,892	308,460	308,460	308,460
PERSONNEL BENEFITS								
100-5241-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5241-192	RETIREMENT	18,793	18,956	17,119	17,119	18,477	18,477	18,477
100-5241-193	FICA	23,135	25,242	22,946	22,946	28,245	28,245	28,245
100-5241-194	HEALTH INSURANCE	50,265	49,641	48,204	48,204	33,732	33,732	33,732
100-5241-195	DENTAL INSURANCE	2,726	6,557	3,294	3,294	4,403	4,403	4,403
	TOTAL	94,919	100,397	91,563	91,563	84,857	84,857	84,857
OPERATING EXPENSES								
100-5241-210	OFFICE SUPPLIES	300	323	300	300	300	300	300
100-5241-215	OFFICE SUPPLIES-PLAN REVIEW	1,750	1,295	1,750	1,750	1,750	1,750	1,750
100-5241-220	SUPPLIES & MATERIALS	2,256	1,792	2,256	2,256	2,256	2,256	2,256
100-5241-230	CREDIT CARD FEES	-	421	-	-	-	-	-
100-5241-260	ADVERTISING & PRINTING	1,000	1,651	1,000	1,000	1,000	1,000	1,000
100-5241-280	COMMUNICATIONS	3,300	3,732	3,300	3,300	3,800	3,800	3,800
100-5241-410	VEHICLE OPERATION & MAINT.	-	-	-	-	-	-	-
100-5241-440	TRAINING & DEVELOPMENT	3,000	1,684	3,000	3,000	3,000	3,000	3,000
100-5241-450	MILEAGE	3,000	1,732	3,000	2,300	3,500	3,500	3,500
100-5241-455	MILEAGE-PLAN REVIEW	1,000	-	1,000	1,000	-	-	-
100-5241-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	TOTAL	15,606	12,629	15,606	14,906	15,606	15,606	15,606
TOTAL BUILDING INSPECTION		400,944	453,849	407,117	405,361	408,923	408,923	408,923



2023 City of Middleton Budget

BUILDING INSPECTION

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
ELECTRICAL INSPECTION								
OPERATING EXPENSES								
100-5242-220	SUPPLIES & MATERIALS	188	118	188	188	188	188	188
100-5242-280	COMMUNICATIONS	-	-	-	-	-	-	-
100-5242-310	OUTSIDE SERVICES	6,200	-	6,200	6,200	6,200	6,200	6,200
100-5242-440	TRAINING & DEVELOPMENT	1,225	1,364	1,225	1,225	1,225	1,225	1,225
100-5242-450	MILEAGE	3,000	1,487	3,000	2,800	3,000	3,000	3,000
100-5242-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	TOTAL	10,613	2,969	10,613	10,413	10,613	10,613	10,613
TOTAL ELECTRICAL INSPECTION		10,613	2,969	10,613	10,413	10,613	10,613	10,613
PLUMBING INSPECTION								
OPERATING EXPENSES								
100-5243-220	SUPPLIES & MATERIALS	150	95	150	150	150	150	150
100-5243-280	COMMUNICATIONS	-	-	-	-	-	-	-
100-5243-310	OUTSIDE SERVICES	650	-	650	650	650	650	650
100-5243-440	TRAINING & DEVELOPMENT	1,050	732	1,050	1,050	1,050	1,050	1,050
100-5243-450	MILEAGE	3,000	2,226	3,000	2,300	3,500	3,500	3,500
100-5243-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	TOTAL	4,850	3,054	4,850	4,150	5,350	5,350	5,350
TOTAL PLUMBING INSPECTION		4,850	3,054	4,850	4,150	5,350	5,350	5,350
EROSION CONTROL								
OPERATING EXPENSES								
100-5244-990	OUTSIDE SERVICES - DANE COUNTY	18,000	26,923	18,000	18,000	18,000	18,000	18,000
	TOTAL	18,000	26,923	18,000	18,000	18,000	18,000	18,000
TOTAL EROSION CONTROL		18,000	26,923	18,000	18,000	18,000	18,000	18,000
TOTAL BUILDING INSPECTION		434,407	486,794	440,580	437,924	442,886	442,886	442,886



2023 City of Middleton Budget

COMMUNITY SERVICES

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5245-110	SALARIES-FULL-TIME	58,262	32,204	60,302	60,302	63,316	63,316	63,316
100-5245-112	SALARIES-PART TIME	-	-	30,837	30,837	32,070	32,070	32,070
100-5245-135	LONGEVITY	1,814	-	-	-	1,800	1,800	1,800
	TOTAL	60,076	32,204	91,139	91,139	97,186	97,186	97,186
PERSONNEL BENEFITS								
100-5245-190	FRINGE BENEFITS	-	-	-	-	-	-	-
100-5245-192	RETIREMENT	3,933	-	3,920	3,920	4,305	4,305	4,305
100-5245-193	FICA	6,909	2,464	6,972	6,972	7,297	7,297	7,297
100-5245-194	HEALTH INSURANCE	-	-	-	-	-	-	-
100-5245-195	DENTAL INSURANCE	2,252	-	2,185	2,185	2,185	2,185	2,185
	TOTAL	13,094	2,464	13,077	13,077	13,787	13,787	13,787
OPERATING EXPENSES								
100-5245-220	SUPPLIES & MATERIALS	6,800	3,050	6,800	6,800	6,800	6,800	6,800
100-5245-280	COMMUNICATIONS	-	-	-	6,900	-	-	-
100-5245-420	MOTOR FUEL & LUBE	4,500	7,779	6,500	200	7,200	7,200	7,200
100-5245-440	TRAINING & DEVELOPMENT	200	12	200	-	200	200	200
100-5245-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	TOTAL	11,500	10,842	13,500	13,900	14,200	14,200	14,200
TOTAL COMMUNITY SERVICES		84,670	45,509	117,716	118,116	125,173	125,173	125,173



2023 City of Middleton Budget

MIDDLETON FIRE DISTRICT

	2021		2022		2023		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OPERATING EXPENSES						
100-5220-990 FIRE DISTRICT (CITY SHARE)	1,004,797	1,004,797	1,038,827	1,038,827	1,076,936	1,087,746	1,087,746
100-5220-991 FIRE DISTRICT CAPITAL CONTRIBU	194,000	112,929	195,630	195,630	200,109	200,109	200,109
TOTAL	1,198,797	1,117,726	1,234,457	1,234,457	1,277,045	1,287,855	1,287,855
TOTAL MIDDLETON FIRE DISTRICT	1,198,797	1,117,726	1,234,457	1,234,457	1,277,045	1,287,855	1,287,855

Middleton Fire District 2023 MIFD Budget Overview

Operating Budget	2022	Town of	Town of	Town of	City of	2023	Town of	Town of	Town of	City of
		Westport	Springfield	Middleton	Middleton		Westport	Springfield	Middleton	Middleton
110 Wages	\$467,356.63	\$26,078.50	\$24,956.84	\$111,558.03	\$304,763.26	\$503,725.00	\$28,968.75	\$26,888.61	\$122,706.42	\$325,161.23
111 PT Wages	\$25,127.00	\$1,402.09	\$1,341.78	\$5,997.81	\$16,385.32	\$26,157.00	\$1,504.26	\$1,396.25	\$6,371.79	\$16,884.69
122 Quarterly Stipend	\$199,361.00	\$11,124.34	\$10,645.88	\$47,587.47	\$130,003.31	\$194,351.00	\$11,176.94	\$10,374.37	\$47,343.52	\$125,456.17
135 Longevity	\$18,587.23	\$1,037.17	\$992.56	\$4,436.77	\$12,120.73	\$19,989.16	\$1,149.56	\$1,067.01	\$4,869.32	\$12,903.27
145 Unemployment Wages	\$350.00	\$19.53	\$18.69	\$83.55	\$228.24	\$350.00	\$20.13	\$18.68	\$85.26	\$225.93
190 Fringe Benefits-Other	\$3,090.00	\$172.42	\$165.01	\$737.58	\$2,014.99	\$3,090.00	\$177.70	\$164.94	\$752.72	\$1,994.64
191 Volunteer Fire Retention Program	\$105,000.00	\$5,859.00	\$5,607.00	\$25,063.50	\$68,470.50	\$105,000.00	\$6,038.45	\$5,604.85	\$25,577.79	\$67,778.90
192 Retirement	\$66,565.32	\$3,714.34	\$3,554.59	\$15,889.14	\$43,407.25	\$71,774.12	\$4,127.66	\$3,831.27	\$17,484.03	\$46,331.15
193 FICA	\$34,759.63	\$1,939.59	\$1,856.16	\$8,297.12	\$22,666.75	\$35,881.39	\$2,063.50	\$1,915.33	\$8,740.64	\$23,161.92
194 Health insurance	\$107,896.08	\$6,020.60	\$5,761.65	\$25,754.79	\$70,359.03	\$116,527.77	\$6,701.40	\$6,220.20	\$28,385.93	\$75,220.23
195 Dental Insurance	\$11,054.64	\$616.85	\$590.32	\$2,638.74	\$7,208.73	\$11,054.64	\$635.74	\$590.09	\$2,692.89	\$7,135.92
196 Life Insurance	\$1,500.00	\$83.70	\$80.10	\$358.05	\$978.15	\$1,500.00	\$86.26	\$80.07	\$365.40	\$968.27
198 Health Reimb. Account (HRA)	\$25,000.00	\$1,395.00	\$1,335.00	\$5,967.50	\$16,302.50	\$40,000.00	\$2,300.36	\$2,135.18	\$9,743.92	\$25,820.54
210 Office Supplies	\$4,000.00	\$223.20	\$213.60	\$954.80	\$2,608.40	\$4,000.00	\$230.04	\$213.52	\$974.39	\$2,582.05
220 Sup. & Mat.	\$56,250.00	\$3,138.75	\$3,003.75	\$13,426.88	\$36,680.63	\$56,250.00	\$3,234.88	\$3,002.60	\$13,702.39	\$36,310.13
240 Computer Software & Support	\$6,500.00	\$362.70	\$347.10	\$1,551.55	\$4,238.65	\$16,500.00	\$948.90	\$880.76	\$4,019.37	\$10,650.97
280 Communications	\$5,000.00	\$279.00	\$267.00	\$1,193.50	\$3,260.50	\$4,000.00	\$230.04	\$213.52	\$974.39	\$2,582.05
290 Uniform & Equipment	\$4,500.00	\$251.10	\$240.30	\$1,074.15	\$2,934.45	\$4,500.00	\$258.79	\$240.21	\$1,096.19	\$2,904.81
300 Legal Services	\$3,000.00	\$167.40	\$160.20	\$716.10	\$1,956.30	\$2,000.00	\$115.02	\$106.76	\$487.20	\$1,291.03
340 Building Materials	\$32,000.00	\$1,785.60	\$1,708.80	\$7,638.40	\$20,867.20	\$32,000.00	\$1,840.29	\$1,708.15	\$7,795.14	\$20,656.43
350 Station 2 Rent	\$142,400.00	\$7,945.92	\$7,604.16	\$33,990.88	\$92,859.04	\$142,400.00	\$8,189.29	\$7,601.25	\$34,688.36	\$91,921.11
410 Equip. Maintenance	\$44,875.00	\$2,504.03	\$2,396.33	\$10,711.66	\$29,262.99	\$55,000.00	\$3,163.00	\$2,935.87	\$13,397.89	\$35,503.24
420 Motor Fuel & Lube	\$17,000.00	\$948.60	\$907.80	\$4,057.90	\$11,085.70	\$19,500.00	\$1,121.43	\$1,040.90	\$4,750.16	\$12,587.51
440 Training	\$15,250.00	\$850.95	\$814.35	\$3,640.18	\$9,944.53	\$15,250.00	\$877.01	\$814.04	\$3,714.87	\$9,844.08
441 Health Maintenance	\$19,500.00	\$1,088.10	\$1,041.30	\$4,654.65	\$12,715.95	\$17,500.00	\$1,006.41	\$934.14	\$4,262.97	\$11,296.48
445 Memberships	\$4,250.00	\$237.15	\$226.95	\$1,014.48	\$2,771.43	\$4,250.00	\$244.41	\$226.86	\$1,035.29	\$2,743.43
460 Insurance	\$82,110.00	\$4,581.74	\$4,384.67	\$19,599.66	\$53,543.93	\$82,110.00	\$4,722.07	\$4,382.99	\$20,001.83	\$53,003.10
470 Utilities	\$84,100.00	\$4,692.78	\$4,490.94	\$20,074.67	\$54,841.61	\$84,100.00	\$4,836.51	\$4,489.22	\$20,486.59	\$54,287.68
480 Data Processing	\$5,947.07	\$331.85	\$317.57	\$1,419.57	\$3,878.08	\$4,447.00	\$255.74	\$237.38	\$1,083.28	\$2,870.60
485 Meals	\$5,500.00	\$306.90	\$293.70	\$1,312.85	\$3,586.55	\$4,500.00	\$258.79	\$240.21	\$1,096.19	\$2,904.81
490 Other Expenses	\$11,220.00	\$626.08	\$599.15	\$2,678.21	\$7,316.56	\$9,380.07	\$539.44	\$500.70	\$2,284.97	\$6,054.96
	\$1,609,049.60	\$89,784.97	\$85,923.25	\$384,080.14	\$1,049,261.24	\$1,687,087.15	\$97,022.79	\$90,055.93	\$410,971.10	\$1,089,037.33

Income	2022	2023								
State of Wisconsin 2% Income	(\$243,262.00)	(\$16,661.66)	(\$8,836.68)	(\$58,702.91)	(\$159,060.75)	(\$251,500.00)	\$18,500.00	(\$9,000.00)	(\$60,000.00)	(\$165,000.00)
Credit Card Rebate Program	\$0.00					(\$2,000.00)	(\$115.02)	(\$106.76)	(\$487.20)	(\$1,291.03)
800-4693-00 Petroleum Tank Program	(\$16,000.00)	(\$892.80)	(\$854.40)	(\$3,819.20)	(\$10,433.60)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	(\$259,262.00)	(\$17,554.46)	(\$9,691.08)	(\$62,522.11)	(\$169,494.35)	(\$253,500.00)	\$18,384.98	(\$9,106.76)	(\$60,487.20)	(\$166,291.03)

Total	2022	2023								
Operating - Income	\$1,349,787.60	\$72,230.51	\$76,232.17	\$321,558.03	\$879,766.89	\$1,433,587.15	\$115,407.78	\$80,949.17	\$350,483.90	\$922,746.30

Capital Budget	2022	2023								
(Page 5)	\$295,000.00	\$16,461.00	\$15,753.00	\$70,416.50	\$192,369.50	\$310,000.00	\$17,827.81	\$16,547.66	\$75,515.39	\$200,109.15



**2023 DRAFT
Budget Detail Page 2**

V 101822

111 Part-time Wages	2022	2023	Town of	Town of	Town of	City of
			Westport	Springfield	Middleton	Middleton
Custodial	\$14,209.00	\$14,791.00	\$850.62	\$789.54	\$3,603.06	\$9,547.79
Fitness/Training Care	\$428.00	\$446.00	\$25.65	\$23.81	\$108.64	\$287.90
Community Education	\$1,713.00	\$1,783.00	\$102.54	\$95.18	\$434.34	\$1,150.95
Hose Testing	\$2,310.00	\$2,405.00	\$138.31	\$128.38	\$585.85	\$1,552.46
Pump Testing	\$655.00	\$682.00	\$39.22	\$36.40	\$166.13	\$440.24
Misc. PT	\$5,812.00	\$6,050.00	\$347.93	\$322.95	\$1,473.77	\$3,905.36
Sub Total	\$25,127.00	\$26,157.00 (Line 122)	\$1,504.26	\$1,396.25	\$6,371.79	\$16,884.69
FICA	\$1,922.22	\$2,001.01 (Line 193)	\$115.08	\$106.81	\$487.44	\$1,291.68
Total	\$27,049.22	\$28,158.01	\$1,619.34	\$1,503.06	\$6,859.24	\$18,176.37

122 Quarterly Stipend

Estimated Line Officer Stipend Pool (8 Lieutenants, 6 Captains, 2 Battalion Chiefs)

Sub Total	\$54,132.00	\$56,351.00 (Line 122)	\$3,240.69	\$3,007.99	\$13,726.99	\$36,375.32
FICA	\$4,141.10	\$4,310.85 (Line 193)	\$247.91	\$230.11	\$1,050.11	\$2,782.71
Total	\$58,273.10	\$60,661.85	\$3,488.61	\$3,238.10	\$14,777.11	\$39,158.04

Training Stipend

Sub Total	\$41,604.00	\$38,000.00 (Line 122)	\$2,185.34	\$2,028.42	\$9,256.72	\$24,529.51
FICA	\$3,182.71	\$2,907.00 (Line 193)	\$167.18	\$155.17	\$708.14	\$1,876.51
Total	\$44,786.71	\$40,907.00	\$2,352.52	\$2,183.60	\$9,964.86	\$26,406.02

Fire Incident Stipend

Sub Total	\$103,625.00	\$100,000.00 (Line 122)	\$5,750.91	\$5,337.95	\$24,359.80	\$64,551.34
FICA	\$7,927.31	\$7,650.00 (Line 193)	\$439.94	\$408.35	\$1,863.52	\$4,938.18
Total	\$111,552.31	\$107,650.00	\$6,190.85	\$5,746.31	\$26,223.33	\$69,489.52

122 Quarterly Stipend Total	199,361.00	194,351.00	11,176.94	10,374.37	47,343.52	125,456.17
------------------------------------	-------------------	-------------------	-----------	-----------	-----------	------------

2023 DRAFT Budget Detail Page 3

V 101822

Chief (Hire date: 9/1/07)	2022	2023	Town of	Town of	Town of	City of
			Westport	Springfield	Middleton	Middleton
	\$113,532.61	\$122,048.00 (Line 110)	\$7,018.87	\$6,514.87	\$29,730.65	\$78,783.62
FICA	\$1,646.22	\$1,769.70 (Line 193)	\$101.77	\$94.47	\$431.09	\$1,142.36
Health Ins.	\$19,953.12	\$21,549.37 (Line 194)	\$1,239.28	\$1,150.30	\$5,249.38	\$13,910.41
Dental Program	\$2,321.76	\$2,321.76 (Line 195)	\$133.52	\$123.93	\$565.58	\$1,498.73
Retirement	\$18,664.76	\$20,064.69 (Line 192)	\$1,153.90	\$1,071.04	\$4,887.72	\$12,952.03
Longevity (4%)	\$4,541.30	\$4,881.92 (Line 135)	\$280.75	\$260.59	\$1,189.23	\$3,151.34
Sub Total	\$160,659.78	\$172,635.44	\$9,928.10	\$9,215.20	\$42,053.65	\$111,438.48

Assistant Chief / Head of Maintenance (Hire date: 1-1-07)						
	2022	2023	Town of	Town of	Town of	City of
			Westport	Springfield	Middleton	Middleton
	\$97,779.91	\$105,114.00 (Line 110)	\$6,045.01	\$5,610.94	\$25,605.56	\$67,852.49
FICA	\$1,417.81	\$1,524.15 (Line 193)	\$87.65	\$81.36	\$371.28	\$983.86
Health Ins.	\$19,953.12	\$21,549.37 (Line 194)	\$1,239.28	\$1,150.30	\$5,249.38	\$13,910.41
Dental Program	\$2,321.76	\$2,321.76 (Line 195)	\$133.52	\$123.93	\$565.58	\$1,498.73
Retirement	\$16,075.02	\$17,280.74 (Line 192)	\$993.80	\$922.44	\$4,209.55	\$11,154.95
Longevity (4%)	\$3,911.20	\$4,204.56 (Line 135)	\$241.80	\$224.44	\$1,024.22	\$2,714.10
Sub Total	\$141,458.81	\$151,994.58	\$8,741.07	\$8,113.40	\$37,025.58	\$98,114.54

Battalion Chief / Comm. Ed. Specialist (Hire Date: 07/17/95)						
	2022	2023	Town of	Town of	Town of	City of
			Westport	Springfield	Middleton	Middleton
	81,695.33	87,716.00 (Line 110)	\$5,044.46	\$4,682.24	\$21,367.44	\$56,621.85
FICA	1,184.58	1,271.88 (Line 193)	\$73.14	\$67.89	\$309.83	\$821.02
Health Ins.	\$19,953.12	\$21,549.37 (Line 194)	\$1,239.28	\$1,150.30	\$5,249.38	\$13,910.41
Dental Program	2,321.76	2,321.76 (Line 195)	\$133.52	\$123.93	\$565.58	\$1,498.73
Retirement	13,430.71	14,420.51 (Line 192)	\$829.31	\$769.76	\$3,512.81	\$9,308.63
Longevity (6%)	4,901.72	5,262.96 (Line 135)	\$302.67	\$280.93	\$1,282.05	\$3,397.31
Sub Total	123,487.22	132,542.48	\$7,622.39	\$7,075.06	\$32,287.09	\$85,557.95

Fire Inspector (Hire Date: 01/01/91)						
	2022	2023	Town of	Town of	Town of	City of
			Westport	Springfield	Middleton	Middleton
	\$47,450.15	\$51,009.00 (Line 110)	\$2,933.48	\$2,722.84	\$12,425.69	\$32,926.99
FICA	\$3,629.94	\$3,902.19 (Line 193)	\$224.41	\$208.30	\$950.57	\$2,518.91
Health Ins.	\$8,130.48	\$8,780.92 (Line 194)	\$504.98	\$468.72	\$2,139.01	\$5,668.20
Dental Program	\$589.20	\$589.20 (Line 195)	\$33.88	\$31.45	\$143.53	\$380.34
Retirement	\$3,084.26	\$3,315.59 (Line 192)	\$190.68	\$176.98	\$807.67	\$2,140.25
Longevity (6%)	\$2,847.01	\$3,060.54 (Line 135)	\$176.01	\$163.37	\$745.54	\$1,975.62
Sub Total	\$65,731.04	\$70,657.43	\$4,063.44	\$3,771.66	\$17,212.01	\$45,610.32

Office Manager (Hire Date: 05/24/10)						
	2022	2023	Town of	Town of	Town of	City of
			Westport	Springfield	Middleton	Middleton
	\$55,850.75	\$60,040.00 (Line 110)	\$3,452.84	\$3,204.91	\$14,625.63	\$38,756.62
FICA	\$4,272.58	\$4,593.06 (Line 193)	\$264.14	\$245.18	\$1,118.86	\$2,964.88
Health Ins.	\$19,953.12	\$21,549.37 (Line 194)	\$1,239.28	\$1,150.30	\$5,249.38	\$13,910.41
Dental Program	\$2,321.76	\$2,321.76 (Line 195)	\$133.52	\$123.93	\$565.58	\$1,498.73
Retirement	\$3,630.30	\$3,902.60 (Line 192)	\$224.43	\$208.32	\$950.67	\$2,519.18
Longevity (3%)	\$1,675.52	\$1,801.20 (Line 135)	\$103.59	\$96.15	\$438.77	\$1,162.70
Sub Total	\$87,704.03	\$94,207.99	\$5,417.81	\$5,028.78	\$22,948.88	\$60,812.52

Battalion Chief / Petroleum Tank Inspector / Plan Review / Fire Inspector (Hire date: 02/05/18)						
	2022	2023	Town of	Town of	Town of	City of
			Westport	Springfield	Middleton	Middleton
	\$71,047.88	\$77,798.00 (Line 110)	\$4,474.09	\$4,152.82	\$18,951.44	\$50,219.65
FICA	\$5,435.16	\$5,951.55 (Line 193)	\$342.27	\$317.69	\$1,449.79	\$3,841.80
Health Ins.	\$19,953.12	\$21,549.37 (Line 194)	\$1,239.28	\$1,150.30	\$5,249.38	\$13,910.41
Dental Program	\$1,178.40	\$1,178.40 (Line 195)	\$67.77	\$62.90	\$287.06	\$760.67
Retirement	\$11,680.27	\$12,789.99 (Line 192)	\$735.54	\$682.72	\$3,115.62	\$8,256.11
Longevity (1%)	\$710.48	\$777.98 (Line 135)	\$44.74	\$41.53	\$189.51	\$502.20
Sub Total	\$110,005.31	\$120,045.29	\$6,903.69	\$6,407.96	\$29,242.80	\$77,490.84

110 Wages Total	\$467,356.63	\$503,725.00	\$28,968.75	\$26,888.61	\$122,706.42	\$325,161.23
------------------------	---------------------	---------------------	--------------------	--------------------	---------------------	---------------------

190 Fringe Benefits Other	2022	2023	Town of	Town of	Town of	City of
			Westport	Springfield	Middleton	Middleton
Income Continuation Insurance	\$690.00	\$690.00	\$39.68	\$36.83	\$168.08	\$445.40
Employee Assist. Prog. (EAP)	\$2,400.00	\$2,400.00	\$138.02	\$128.11	\$584.64	\$1,549.23
Total (Line 190)	\$3,090.00	\$3,090.00	\$177.70	\$164.94	\$752.72	\$1,994.64

192 Retirement	\$66,565.32	\$71,774.12	\$4,127.66	\$3,831.27	\$17,484.03	\$46,331.15
-----------------------	--------------------	--------------------	-------------------	-------------------	--------------------	--------------------

193 FICA	\$34,759.63	\$35,881.39	\$2,063.50	\$1,915.33	\$8,740.64	\$23,161.92
-----------------	--------------------	--------------------	-------------------	-------------------	-------------------	--------------------

135 Longevity	\$18,587.23	\$19,989.16	\$1,149.56	\$1,067.01	\$4,869.32	\$12,903.27
----------------------	--------------------	--------------------	-------------------	-------------------	-------------------	--------------------

145 Unemployment Wages	\$350.00	\$350.00	\$20.13	\$18.68	\$85.26	\$225.93
-------------------------------	-----------------	-----------------	----------------	----------------	----------------	-----------------

191 Volunteer Retention Program	2022	2023	Town of	Town of	Town of	City of
			Westport	Springfield	Middleton	Middleton
LOSAP(1)	\$13,000.00	\$13,000.00	\$747.62	\$693.93	\$3,166.77	\$8,391.67
SAP (2)	\$92,000.00	\$92,000.00	\$5,290.83	\$4,910.92	\$22,411.02	\$59,387.23
Total (Line 191)	\$105,000.00	\$105,000.00	\$6,038.45	\$5,604.85	\$25,577.79	\$67,778.90

194 Health Insurance	\$107,896.08	\$116,527.77	\$6,701.40	\$6,220.20	\$28,385.93	\$75,220.23
-----------------------------	---------------------	---------------------	-------------------	-------------------	--------------------	--------------------

195 Dental Program	\$11,054.64	\$11,054.64	\$635.74	\$590.09	\$2,692.89	\$7,135.92
---------------------------	--------------------	--------------------	-----------------	-----------------	-------------------	-------------------

196 Life Insurance	\$1,500.00	\$1,500.00	\$86.26	\$80.07	\$365.40	\$968.27
---------------------------	-------------------	-------------------	----------------	----------------	-----------------	-----------------

198 Health Reimb. Account (HRA)	\$25,000.00	\$40,000.00	\$2,300.36	\$2,135.18	\$9,743.92	\$25,820.54
--	--------------------	--------------------	-------------------	-------------------	-------------------	--------------------

**2023 DRAFT
Budget Detail Page 4**

V 101822

Line 210 – 490	2022	2023	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
210 Office Supplies	\$4,000.00	\$4,000.00	\$230.04	\$213.52	\$974.39	\$2,582.05
220 Supplies & Materials	\$56,250.00	\$56,250.00	\$3,234.88	\$3,002.60	\$13,702.39	\$36,310.13
240 Computer Software & Support	\$6,500.00	\$16,500.00	\$948.90	\$880.76	\$4,019.37	\$10,650.97
280 Communications	\$5,000.00	\$4,000.00	\$230.04	\$213.52	\$974.39	\$2,582.05
290 Uniform & Equipment	\$4,500.00	\$4,500.00	\$258.79	\$240.21	\$1,096.19	\$2,904.81
300 Legal Services	\$3,000.00	\$2,000.00	\$115.02	\$106.76	\$487.20	\$1,291.03
340 Building Materials	\$32,000.00	\$32,000.00	\$1,840.29	\$1,708.15	\$7,795.14	\$20,656.43
350 Station 2 Rent	\$142,400.00	\$142,400.00	\$8,189.29	\$7,601.25	\$34,688.36	\$91,921.11
410 Equip. Maintenance	\$44,875.00	\$55,000.00	\$3,163.00	\$2,935.87	\$13,397.89	\$35,503.24
420 Motor Fuel & Lube	\$17,000.00	\$19,500.00	\$1,121.43	\$1,040.90	\$4,750.16	\$12,587.51
440 Training	\$15,250.00	\$15,250.00	\$877.01	\$814.04	\$3,714.87	\$9,844.08
441 Health Maintenance	\$19,500.00	\$17,500.00	\$1,006.41	\$934.14	\$4,262.97	\$11,296.48
445 Memberships	\$4,250.00	\$4,250.00	\$244.41	\$226.86	\$1,035.29	\$2,743.43
460 Insurance	\$82,110.00	\$82,110.00	\$4,722.07	\$4,382.99	\$20,001.83	\$53,003.10
470 Utilities	\$85,000.00	\$87,500.00	\$5,032.04	\$4,670.71	\$21,314.83	\$56,482.42
480 Data Processing	\$5,947.07	\$4,447.00	\$255.74	\$237.38	\$1,083.28	\$2,870.60
485 Meals	\$5,500.00	\$4,500.00	\$258.79	\$240.21	\$1,096.19	\$2,904.81
490 Other Expenses	\$11,220.00	\$9,380.07	\$539.44	\$500.70	\$2,284.97	\$6,054.96

Line 801 - Capital Outlay Page 5

Line 801 Capital Budget		2022	Capital Budget	CIP Project#	2023	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
Capital Replacement Fund	\$295,000.00		Capital Replacement Fund	F-23-01	\$310,000.00	\$17,827.81	\$16,547.66	\$75,515.39	\$200,109.15
	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub Total	\$295,000.00		Sub Total		\$310,000.00	\$17,827.81	\$16,547.66	\$75,515.39	\$200,109.15

Actual 2022 Purchases		Actual 2023 Purchases (Funded by Capital Replacement Fund)					
Rapid Response Vehicle 2		ATV 30 GPM UHP with EmergencyResponse Package	\$65,000.00	\$3,738.09	\$3,469.67	\$15,833.87	\$41,958.37
Rapid Response Vehicle 3		ATV Trailer 1	\$10,000.00	\$575.09	\$533.80	\$2,435.98	\$6,455.13
Rapid Response Vehicle 4		ATV Trailer 2	\$10,000.00	\$575.09	\$533.80	\$2,435.98	\$6,455.13
Subtotal - Actual 2022 Purchases		Subtotal - Actual 2023 Purchases	\$85,000.00	\$4,888.27	\$4,537.26	\$20,705.83	\$54,868.64

2023 DRAFT Distribution and Income Page 6

Distribution

Equalized Property Values		2022
City of Middleton		\$4,236,315,100.00
Town of Middleton		\$1,550,479,300.00
Town of Springfield		\$541,815,300.00
Town of Westport		\$1,035,554,100.00
		\$7,364,163,800.00

% of DOR Actual		2023
	100%	\$4,775,023,600.00
	100%	\$1,801,955,400.00
	64%	\$616,971,500.00
	35%	\$1,215,453,900.00
		\$8,409,404,400.00

Distribution of costs			2022
City of Middleton	65.21%		\$1,049,261.24
Town of Middleton	23.87%		\$384,080.14
Town of Springfield	5.34%		\$85,923.25
Town of Westport	5.58%		\$89,784.97
		100.00%	\$1,609,049.60

		2023	
	64.55%	\$1,089,037.33	
	24.36%	\$410,971.10	
	5.34%	\$90,055.93	
	5.75%	\$97,022.79	
		100.00%	\$1,687,087.15

800-4690-00 Income

State of Wisconsin 2% Income		2022
City of Middleton		(\$159,060.75)
Town of Middleton		(\$58,702.91)
Town of Springfield		(\$8,836.68)
Town of Westport		(\$16,661.66)
Total		(\$243,262.00)

		2023
		(\$165,000.00)
		(\$60,000.00)
		(\$9,000.00)
		(\$17,500.00)
Total		(\$251,500.00)

Credit Card Rebate Program		2022
City of Middleton		
Town of Middleton		
Town of Springfield		
Town of Westport		

		2023
		(\$1,291.03)
		(\$487.20)
		(\$106.76)
		(\$115.02)
Total		(\$2,000.00)

		2022
Petroleum Tank Program Income		(\$16,000.00)

		2023
		\$0.00

Total **2022**
(\$259,262.00)

Total **2023**
(\$251,500.00)



2023 City of Middleton Budget

PUBLIC FIRE PROTECTION	2021		2022		2023		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATING EXPENSES							
100-5221-990 HYDRANT RENTAL	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
TOTAL PUBLIC FIRE PROTECTION	-	-	-	-	-	-	-



2023 City of Middleton Budget

PUBLIC WORKS REVENUE

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED REVENUE	RECOMMENDED BUDGET	APPROVED BUDGET
REFUSE & RECYCLING REVENUE								
100-4354-00	STATE & FEDERAL AID - RECYCLIN	55,138	55,453	55,138	55,316	55,138	55,138	55,138
	TOTAL	55,138	55,453	55,138	55,316	55,138	55,138	55,138
STREET LIGHTING REVENUE								
100-4371-00	COUNTY AID - SIGNALS	5,000	6,076	6,000	17,285	6,000	6,000	6,000
	TOTAL	5,000	6,076	6,000	17,285	6,000	6,000	6,000
LANDFILL REVENUE								
100-4734-00	ADMINISTRATION-LANDFILL	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	TOTAL	5,000	5,000	5,000	5,000	5,000	5,000	5,000
OTHER PUBLIC WORKS REVENUE								
100-4353-00	STATE AIDS-ROADS	1,284,272	1,282,589	1,175,843	1,172,587	1,140,843	1,138,573	1,138,573
100-4230-00	SA - STREET IMPROVEMENTS	7,000	8,424	50,000	100,000	7,000	7,000	7,000
100-4231-00	SA - SIDEWALK & CURB	50,000	54,099	70,000	15,000	50,000	50,000	50,000
100-4235-00	SA - INTEREST	-	1,835	-	802	-	-	-
100-4685-00	PUBLIC WORKS CHARGES	-	29,363	-	190	3,000	3,000	3,000
100-4690-00	RECYCLING CENTER REVENUE	14,000	13,856	14,000	13,000	14,000	14,000	14,000
100-4831-00	PW MATERIAL SALES	100	1,675	100	100	100	100	100
100-4833-04	POLAR EXPRESS TRACK LEASE	-	-	-	-	-	-	-
	TOTAL	1,355,372	1,391,842	1,309,943	1,301,679	1,214,943	1,212,673	1,212,673
TOTAL PUBLIC WORKS REVENUE		1,420,510	1,458,371	1,376,081	1,379,280	1,281,081	1,278,811	1,278,811



2023 City of Middleton Budget

PUBLIC WORKS		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
ENGINEERING & ADMINISTRATION								
WAGES								
100-5329-110	SALARIES-FULL-TIME	630,998	625,291	665,460	665,460	692,888	692,888	692,888
100-5329-117	OVERTIME	2,143	1,927	2,143	2,890	2,143	2,143	2,143
100-5329-118	COMPENSATION COST OF RECOVERY	-	-	-	-	-	-	-
100-5329-135	LONGEVITY	22,817	19,275	3,564	3,564	3,675	3,675	3,675
	TOTAL	655,958	646,493	671,167	671,914	698,706	698,706	698,706
PERSONNEL BENEFITS #N/A								
100-5329-192	RETIREMENT	44,288	41,278	43,626	43,626	47,514	47,514	47,514
100-5329-193	FICA	50,180	47,690	51,344	51,344	53,453	53,453	53,453
100-5329-194	HEALTH INSURANCE	124,128	121,720	112,476	112,476	134,928	134,928	134,928
100-5329-195	DENTAL INSURANCE	15,667	16,182	17,940	17,940	15,755	15,755	15,755
	TOTAL	234,263	226,870	225,386	225,386	251,650	251,650	251,650
OPERATING EXPENSES								
100-5329-210	OFFICE SUPPLIES	1,000	1,946	1,000	800	1,000	1,000	1,000
100-5329-220	SUPPLIES & MATERIALS	2,000	2,443	2,000	1,000	2,000	2,000	2,000
100-5329-250	POSTAGE	1,000	1,320	1,000	1,000	1,000	1,000	1,000
100-5329-260	ADVERTISING & PRINTING	3,800	4,502	3,800	3,800	3,800	3,800	3,800
100-5329-280	COMMUNICATIONS	7,000	11,135	7,000	11,000	14,250	11,000	11,000
100-5329-310	OUTSIDE SERVICES	2,000	1,200	2,000	2,000	2,000	2,000	2,000
100-5329-410	EQUIPMENT MAINTENANCE	7,500	5,226	7,500	7,500	7,500	7,500	7,500
100-5329-422	FUEL	1,900	2,681	2,200	2,600	3,000	3,000	3,000
100-5329-440	TRAINING & DEVELOPMENT	3,500	625	3,500	2,000	3,500	3,500	3,500
100-5329-490	OTHER OPERATING EXPENSES	200	251	200	200	200	200	200
100-5314-220	SUPPLIES & MATERIALS: PPE	5,400	5,488	5,800	5,800	5,800	5,800	5,800
	TOTAL	35,300	36,817	36,000	37,700	44,050	40,800	40,800
TOTAL ENGINEERING & ADMINISTRATION		925,521	910,181	932,553	935,000	994,406	991,156	991,156
STREET CREW								
WAGES								
100-5359-110	SALARIES-FULL-TIME	533,391	532,541	553,830	553,830	579,718	579,718	579,718
100-5359-111	LTE's	13,286	19,654	13,286	3,000	22,286	22,286	22,286
100-5359-117	OVERTIME	36,173	24,160	36,173	36,173	36,173	36,173	36,173
100-5359-118	REIMBURSEABLE WAGES	-	-	-	-	-	-	-
100-5359-135	LONGEVITY	14,931	14,932	6,780	6,780	8,320	8,320	8,320
	TOTAL	597,781	591,286	610,069	599,783	646,497	646,497	646,497
PERSONNEL BENEFITS								
100-5359-192	RETIREMENT	39,453	38,590	38,791	38,791	42,451	42,451	42,451
100-5359-193	FICA	45,730	44,217	46,670	46,670	48,774	48,774	48,774
100-5359-194	HEALTH INSURANCE	130,971	115,514	86,915	86,915	91,218	91,218	91,218
100-5359-195	DENTAL INSURANCE	15,130	9,779	14,678	14,678	15,233	15,233	15,233
	TOTAL	231,284	208,101	187,054	187,054	197,676	197,676	197,676
OPERATING EXPENSES								
100-5331-220	SUPPLIES & MATERIALS	50,000	48,764	50,000	50,000	50,000	50,000	50,000
100-5331-280	COMMUNICATIONS	-	-	-	-	-	-	-
100-5331-310	OUTSIDE SERVICES	-	4,909	5,500	5,000	-	-	-
100-5359-280	COMMUNICATIONS	1,000	291	1,000	800	1,000	1,000	1,000
100-5359-440	TRAINING & DEVELOPMENT	1,500	689	1,500	700	1,500	1,500	1,500
100-5359-490	OTHER OPERATING EXPEN.	800	431	800	500	800	800	800
	TOTAL	53,300	55,084	58,800	57,000	53,300	53,300	53,300
TOTAL STREET CREW		882,365	854,471	855,923	843,837	897,473	897,473	897,473



2023 City of Middleton Budget

PUBLIC WORKS		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
FLEET MAINTENANCE								
WAGES								
100-5311-110	SALARIES-FULL-TIME	133,887	134,677	140,594	140,594	147,248	147,248	147,248
100-5311-111	LTE	23,300	3,422	23,300	5,000	14,300	14,300	14,300
100-5311-117	OVERTIME	1,116	229	1,116	1,116	1,116	1,116	1,116
100-5311-118	COMPENSATION COST RECOVERY	(10,000)	(10,942)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
100-5311-135	LONGEVITY	4,827	4,827	1,270	1,270	1,270	1,270	1,270
	TOTAL	153,130	132,213	156,280	137,980	153,934	153,934	153,934
PERSONNEL BENEFITS								
100-5311-192	RETIREMENT	9,439	9,353	9,294	9,294	10,175	10,175	10,175
100-5311-193	FICA	12,479	10,387	12,720	12,720	13,229	13,229	13,229
100-5311-194	HEALTH INSURANCE	33,510	33,159	32,136	32,136	33,732	33,732	33,732
100-5311-195	DENTAL INSURANCE	3,835	3,826	3,721	3,721	4,370	4,370	4,370
	TOTAL	59,263	56,724	57,871	57,871	61,506	61,506	61,506
OPERATING EXPENSES								
100-5311-220	SUPPLIES & MATERIALS	1,500	128	1,500	1,500	1,500	1,500	1,500
100-5311-280	COMMUNICATIONS	500	510	500	500	500	500	500
100-5311-410	EQUIPMENT MAINTENANCE	110,000	135,042	120,000	120,000	130,000	125,000	125,000
100-5311-422	FUEL	42,500	49,674	48,700	58,000	64,700	58,700	58,700
100-5311-440	TRAINING & DEVELOPMENT	1,500	-	1,500	500	1,500	1,500	1,500
100-5311-490	OTHER OPERATING EXPEN.	300	281	300	300	300	300	300
100-5313-220	SUPPLIES & MATERIALS	-	6	-	-	-	-	-
100-5313-410	PARTS	-	-	-	-	-	-	-
100-5313-420	LUBRICANTS	-	-	-	-	-	-	-
	TOTAL	156,300	185,641	172,500	180,800	198,500	187,500	187,500
TOTAL FLEET MAINTENANCE		368,693	374,578	386,651	376,651	413,940	402,940	402,940
CITY GARAGE								
OPERATING EXPENSES								
100-5312-220	SUPPLIES & MATERIALS	14,000	9,650	14,000	14,000	14,000	14,000	14,000
100-5312-250	POSTAGE	-	-	-	-	-	-	-
100-5312-270	TELEPHONE	-	-	-	-	-	-	-
100-5312-280	COMMUNICATIONS	-	-	-	-	-	-	-
100-5312-310	OUTSIDE SERVICES	6,100	4,781	6,100	6,100	6,100	6,100	6,100
100-5312-410	EQUIPMENT REPAIR & MAINT	15,000	39,416	18,300	30,000	30,000	18,300	18,300
100-5312-440	TRAINING	-	-	-	-	-	-	-
100-5312-470	UTILITIES	56,000	43,086	56,000	56,000	56,000	51,000	51,000
100-5312-490	OTHER OPERATING EXPENSES	5,490	-	5,490	-	-	-	-
	TOTAL	96,590	96,932	99,890	106,100	106,100	89,400	89,400
TOTAL CITY GARAGE		96,590	96,932	99,890	106,100	106,100	89,400	89,400
STREET CLEANING								
OPERATING EXPENSES								
100-5334-220	SUPPLIES & MATERIALS	5,000	10,138	5,000	6,000	6,200	6,200	6,200
100-5334-310	OUTSIDE SERVICES	8,000	7,285	8,000	8,000	8,000	8,000	8,000
100-5334-470	UTILITIES	100	167	100	100	100	100	100
	TOTAL	13,100	17,590	13,100	14,100	14,300	14,300	14,300
TOTAL STREET CLEANING		13,100	17,590	13,100	14,100	14,300	14,300	14,300



2023 City of Middleton Budget

PUBLIC WORKS		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
SNOW & ICE REMOVAL								
OPERATING EXPENSES								
100-5335-220	SUPPLIES & MATERIALS	95,000	84,136	95,000	93,000	95,000	95,000	95,000
100-5335-310	OUTSIDE SERVICES	-	-	-	-	25,000	-	-
100-5335-325	REIMBURSEMENTS	(9,800)	(9,904)	(9,800)	(9,369)	(9,800)	(9,800)	(9,800)
	TOTAL	85,200	74,231	85,200	83,631	110,200	85,200	85,200
TOTAL SNOW & ICE REMOVAL		85,200	74,231	85,200	83,631	110,200	85,200	85,200
TRAFFIC SIGNALS, SIGNS & MARKINGS								
OPERATING EXPENSES								
100-5333-410	EQUIPMENT MAINTENANCE	-	-	-	-	-	-	-
100-5340-220	SUPPLIES & MATERIALS	2,500	8,288	2,500	2,500	2,500	2,500	2,500
100-5340-310	OUTSIDE SERVICES	3,000	2,068	3,000	1,000	3,000	3,000	3,000
100-5340-325	REIMBURSEABLE DAMAGE CLAIMS	(30,000)	(84,225)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
100-5340-410	EQUIPMENT MAINTENANCE	30,000	19,519	30,000	30,000	30,000	30,000	30,000
100-5340-470	UTILITIES	17,000	15,886	17,000	17,000	17,000	17,000	17,000
100-5340-800	CAPITAL OUTLAY	2,000	1,090	2,000	1,500	2,000	2,000	2,000
100-5341-220	SUPPLIES & MATERIALS	40,300	44,622	40,300	42,000	50,300	47,300	47,300
100-5341-280	COMMUNICATIONS	-	-	-	-	-	-	-
100-5341-310	OUTSIDE SERVICES	3,500	1,037	3,500	3,500	3,500	3,500	3,500
100-5341-325	REIMBURSEABLE DAMAGE CLAIMS	-	-	-	-	-	-	-
	TOTAL	68,300	8,285	68,300	67,500	78,300	75,300	75,300
TOTAL TRAFFIC SIGNALS, SIGNS & MARKINGS		68,300	8,285	68,300	67,500	78,300	75,300	75,300
STREET LIGHTING								
OPERATING EXPENSES								
100-5342-220	SUPPLIES & MATERIALS	6,000	16,103	6,000	13,000	6,000	6,000	6,000
100-5342-310	OUTSIDE SERVICES	8,000	8,487	8,000	3,000	8,000	8,000	8,000
100-5342-470	UTILITIES	121,000	130,381	121,000	121,000	121,000	121,000	121,000
100-5342-800	CAPITAL OUTLAY	5,000	1,778	5,000	5,000	12,000	7,500	7,500
	TOTAL	140,000	156,749	140,000	142,000	147,000	142,500	142,500
TOTAL STREET LIGHTING		140,000	156,749	140,000	142,000	147,000	142,500	142,500
TREE & BRUSH REMOVAL								
OPERATING EXPENSES								
100-5343-220	SUPPLIES & MATERIALS	1,500	1,004	1,500	1,609	1,500	1,500	1,500
100-5343-490	OTHER OPERATING EXPENSES	-	-	-	-	3,000	3,000	3,000
	TOTAL	1,500	1,004	1,500	1,609	4,500	4,500	4,500
TOTAL TREE & BRUSH REMOVAL		1,500	1,004	1,500	1,609	4,500	4,500	4,500
SIDEWALK MAINTENANCE								
OPERATING EXPENSES								
100-5344-310	OUTSIDE SERVICES	130,000	134,179	130,000	80,000	130,000	130,000	130,000
	TOTAL	130,000	134,179	130,000	80,000	130,000	130,000	130,000
TOTAL SIDEWALK MAINTENANCE		130,000	134,179	130,000	80,000	130,000	130,000	130,000



2023 City of Middleton Budget

PUBLIC WORKS	2021		2022		2023		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	STORM SEWERS						
OPERATING EXPENSES							
100-5345-220 SUPPLIES & MATERIALS	15,000	15,857	15,000	15,000	20,000	15,000	15,000
100-5345-310 OUTSIDE SERVICES	40,000	30,140	58,000	55,000	58,000	58,000	58,000
100-5345-470 UTILITIES	-	234	-	12,000	16,500	16,500	16,500
TOTAL	55,000	46,230	73,000	82,000	94,500	89,500	89,500
TOTAL STORM SEWERS	55,000	46,230	73,000	82,000	94,500	89,500	89,500
WATER RESROUCES							
OPERATING EXPENSES							
100-5618-310 OUTSIDE SERVICES	30,080	28,809	30,080	30,080	30,080	30,080	30,080
100-5618-490 STORM WATER MANAGEMENT PLAN	-	-	-	-	-	-	-
100-5618-500 OTHER STORM WATER EXPENSES	-	-	-	-	-	-	-
TOTAL	30,080	28,809	30,080	30,080	30,080	30,080	30,080
TOTAL WATER RESROUCES	30,080	28,809	30,080	30,080	30,080	30,080	30,080
TOTAL PUBLIC WORKS DEPARTMENT	2,796,349	2,703,238	2,816,197	2,762,508	3,020,799	2,952,349	2,952,349



2023 City of Middleton Budget

REFUSE & RECYCLING COLLECTION		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
LANDFILL								
OPERATING EXPENSES								
100-5363-310	OUTSIDE SERVICES	93,740	91,650	94,230	94,230	90,230	90,230	90,230
100-5363-990	LANDFILL	-	-	-	-	-	-	-
	TOTAL	93,740	91,650	94,230	94,230	90,230	90,230	90,230
TOTAL LANDFILL		93,740	91,650	94,230	94,230	90,230	90,230	90,230
REFUSE COLLECTION								
OPERATING EXPENSES								
100-5562-310	OUTSIDE SERVICES	560,000	556,797	572,000	574,000	585,000	585,000	585,000
100-5562-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	TOTAL	560,000	556,797	572,000	574,000	585,000	585,000	585,000
TOTAL REFUSE COLLECTION		560,000	556,797	572,000	574,000	585,000	585,000	585,000
RECYCLING COLLECTION								
WAGES								
100-5365-110	SALARIES-FULL-TIME	10,619	8,960	10,829	10,829	11,702	11,702	11,702
100-5365-135	LONGEVITY	53	-	-	-	-	-	-
	TOTAL	10,672	8,960	10,829	10,829	11,702	11,702	11,702
PERSONNEL BENEFITS								
100-5365-190	FRINGE BENEFITS	-	-	-	-	-	-	-
100-5365-193	FICA	816	685	828	828	896	896	896
	TOTAL	816	685	828	828	896	896	896
OPERATING EXPENSES								
100-5365-210	SUPPLIES	-	-	-	23	-	-	-
100-5365-260	ADVERTISING, PRINTING, PUBLIS	-	-	-	-	-	-	-
100-5365-280	COMMUNICATIONS	-	-	-	-	-	-	-
100-5365-310	OUTSIDE SERVICES	289,000	287,345	300,000	302,000	310,000	310,000	310,000
100-5365-325	REIMBURSEMENT	-	-	-	-	-	-	-
100-5365-440	TRAINING & DEVELOPMENT	-	-	-	-	-	-	-
100-5365-490	OTHER OPERATING EXPENSES	19,000	20,212	19,000	20,000	21,500	21,500	21,500
	TOTAL	308,000	307,557	319,000	322,023	331,500	331,500	331,500
TOTAL RECYCLING COLLECTION		319,488	317,202	330,657	333,680	344,098	344,098	344,098
TOTAL REFUSE & RECYCLING COLLECTION		973,228	965,648	996,887	1,001,910	1,019,328	1,019,328	1,019,328



2023 City of Middleton Budget

TRANSIT	2021		2022		2023		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATING EXPENSES							
100-5355-220 SUPPLIES & MATERIALS	-	-	-	-	-	-	-
100-5355-800 CAPITAL OUTLAY	-	-	-	-	-	-	-
100-5355-990 TRANSIT	494,582	494,584	509,419	509,419	539,905	1,133,205	1,133,205
100-5355-992 PAYMENT TO MPO	-	-	2,465	2,465	6,461	6,461	6,461
TOTAL	494,582	494,584	511,884	511,884	546,366	1,139,666	1,139,666
TOTAL TRANSIT	494,582	494,584	511,884	511,884	546,366	1,139,666	1,139,666



2023 City of Middleton Budget

SENIOR CENTER REVENUES

	2021		2022		2023		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
INTERGOVERNMENTAL REVENUE							
100-4373-00 COUNTY AID - SENIOR CITIZENS	67,973	78,055	82,175	83,002	83,002	83,002	83,002
TOTAL	67,973	78,055	82,175	83,002	83,002	83,002	83,002
PUBLIC CHARGES FOR SERVICES							
100-4661-00 SENIOR CITIZEN PROGRAM REVENUE	4,000	2,260	4,000	3,200	4,000	4,000	4,000
100-4662-00 SR CENTER TRIP REVENUE	7,000	635	7,000	2,000	7,000	7,000	7,000
100-4663-00 SR. CENTER CLASSES REVENUE	10,700	13,088	10,700	12,000	10,700	10,700	10,700
100-4664-00 SENIOR CENTER MISC REVENUE	4,000	846	4,000	1,000	4,000	4,000	4,000
Total	25,700	16,828	25,700	18,200	25,700	25,700	25,700
TOTAL SENIOR CENTER REVENUES	93,673	94,884	107,875	101,202	108,702	108,702	108,702



2023 City of Middleton Budget

SENIOR CENTER

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5516-110	SALARIES-FULL-TIME	212,549	213,346	137,071	137,071	286,964	238,084	238,084
100-5516-111	PART-TIME PERM.	101,740	84,455	191,639	191,639	75,377	99,817	99,817
100-5516-117	OVERTIME	-	-	-	-	-	-	-
100-5516-118	WAGE REIMBURSEMENT	-	-	-	-	-	-	-
100-5516-120	WAGES	-	-	-	-	-	-	-
100-5516-135	LONGEVITY	5,024	3,988	-	-	-	-	-
	TOTAL	319,313	301,789	328,710	328,710	362,341	337,901	337,901
PERSONNEL BENEFITS								
100-5516-192	RETIREMENT	16,547	14,708	14,597	14,597	19,413	16,189	16,189
100-5516-193	FICA	24,428	22,229	25,146	25,146	27,719	25,849	25,849
100-5516-194	HEALTH INSURANCE	47,196	46,738	45,286	45,286	74,352	57,486	57,486
100-5516-195	DENTAL INSURANCE	6,219	6,203	6,033	6,033	9,849	7,664	7,664
	TOTAL	94,390	89,878	91,062	91,062	131,333	107,188	107,188
OPERATING EXPENSES								
100-5516-210	OFFICE SUPPLIES	6,349	4,668	6,349	7,500	8,749	8,749	8,749
100-5516-250	POSTAGE	6,232	6,397	7,232	7,000	7,232	7,232	7,232
100-5516-260	ADVERTISING, PRINTING, PUBLIS	4,700	2,883	4,700	2,000	4,700	4,700	4,700
100-5516-280	COMMUNICATIONS	2,950	4,897	2,950	6,500	6,900	6,900	6,900
100-5516-310	TRIPS	7,000	-	5,000	5,000	5,000	5,000	5,000
100-5516-320	PROGRAMS	4,855	789	4,855	4,000	4,855	4,855	4,855
100-5516-330	CLASSES	6,500	10,133	6,500	8,500	6,500	6,500	6,500
100-5516-335	VOLUNTEER EXPENSES	2,415	764	3,000	1,500	3,000	3,000	3,000
100-5516-340	BUILDINGS & GROUNDS MAINT	18,670	16,145	18,670	20,620	29,003	24,003	24,003
100-5516-410	EQUIPMENT MAINTENANCE	17,149	20,296	7,936	2,000	7,936	7,936	7,936
100-5516-440	TRAINING & DEVELOPMENT	1,500	228	1,500	-	1,500	1,500	1,500
100-5516-450	MILEAGE	942	270	942	300	942	942	942
100-5516-470	UTILITIES	22,400	22,513	22,900	23,604	24,400	24,400	24,400
100-5516-480	DINING CENTER EXPENSES	4,700	3,567	4,700	4,000	4,700	4,700	4,700
100-5516-490	OTHER OPERATING EXPENSES	2,964	1,760	2,964	2,600	2,964	2,964	2,964
	TOTAL	109,326	95,308	100,198	95,124	118,381	113,381	113,381
TOTAL SENIOR CENTER		523,029	486,975	519,970	514,896	612,055	558,470	558,470



2023 City of Middleton Budget

RECREATION REVENUE

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
AQUATIC CENTER REVENUE								
100-4673-03	AQUATIC PROGRAM REVENUE	82,000	71,872	82,000	72,000	82,000	82,000	82,000
100-4673-04	SWIMPOOL	-	-	-	-	-	-	-
100-4673-05	DAILY AQUATIC ADMISSIONS	90,000	64,208	90,000	93,000	93,000	93,000	93,000
100-4673-06	AQUATIC CONCESSION REVENUE	30,000	13,323	30,000	30,000	30,000	30,000	30,000
100-4673-07	POOL RESERVATIONS	-	400	-	400	-	-	-
100-4673-08	AQUATIC MEMBERSHIPS	35,000	-	35,000	21,274	25,000	25,000	25,000
	TOTAL	237,000	149,802	237,000	216,674	230,000	230,000	230,000
SUMMER RECREATION REVENUE								
100-4674-01	RECREATION PROGRAM REVENUE	117,015	141,339	117,015	130,000	130,015	130,015	130,015
	TOTAL	117,015	141,339	117,015	130,000	130,015	130,015	130,015
FALL-WINTER-SPRING RECREATION REVENUE								
100-4674-02	FALL-WINTER-SPRING RECREATIC	-	-	-	-	-	-	-
100-4674-03	SPONSORSHIP & FUNDRAISERS	1,200	44	1,200	-	1,200	1,200	1,200
100-4674-04	EVENT/TRIP REVENUE	-	-	-	-	-	-	-
	TOTAL	1,200	44	1,200	-	1,200	1,200	1,200
PARK AND FACILITIES RESERVATIONS								
100-4471-00	COURT AND FIELD RESERVATION	5,000	19,451	10,000	18,000	17,000	17,000	17,000
100-4472-00	PARK SHELTER RESERVATIONS	23,000	41,141	23,000	40,000	38,000	38,000	38,000
	TOTAL	28,000	60,592	33,000	58,000	55,000	55,000	55,000
HUBBARD ACTIVITY CENTER								
100-4674-05	HUBBARD ART CENTER PROGRAM	60,000	56,808	60,000	48,000	50,000	50,000	50,000
	TOTAL	60,000	56,808	60,000	48,000	50,000	50,000	50,000
TOTAL RECREATION REVENUE		443,215	408,585	448,215	452,674	466,215	466,215	466,215



2023 City of Middleton Budget

RECREATION		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
RECREATION ADMINISTRATION								
WAGES								
100-5530-110	SALARIES-FULL-TIME	197,270	196,500	205,478	205,000	216,058	216,058	216,058
100-5530-120	LTE'S	-	-	-	-	-	-	-
100-5530-135	LONGEVITY	1,509	1,550	-	-	-	-	-
	TOTAL	198,779	198,050	205,478	205,000	216,058	216,058	216,058
PERSONNEL BENEFITS								
100-5530-192	RETIREMENT	13,417	10,914	13,356	13,356	14,692	14,692	14,692
100-5530-193	FICA	15,206	14,635	15,719	15,719	16,528	16,528	16,528
100-5530-194	HEALTH INSURANCE	40,353	31,605	34,602	34,602	26,337	26,337	26,337
100-5530-195	DENTAL INSURANCE	5,648	6,370	5,132	5,132	5,132	5,132	5,132
	TOTAL	74,624	63,523	68,809	68,809	62,689	62,689	62,689
OPERATING EXPENSES								
100-5530-210	OFFICE SUPPLIES	2,000	937	2,000	1,500	2,000	2,000	2,000
100-5530-220	SUPPLIES/MATERIALS (REC DESK)	3,250	3,982	3,250	4,200	5,000	5,000	5,000
100-5530-260	ADVERTISING & PRINTING	20,000	5,002	20,000	25,000	25,000	25,000	25,000
100-5530-280	COMMUNICATIONS	985	1,064	985	985	985	985	985
100-5530-440	TRAINING & DEVELOPMENT	3,000	952	3,000	3,000	3,000	3,000	3,000
100-5530-470	UTILITIES	-	-	-	-	-	-	-
	TOTAL	29,235	11,936	29,235	34,685	35,985	35,985	35,985
TOTAL RECREATION ADMINISTRATION		302,638	273,509	303,522	308,494	314,732	314,732	314,732
RECREATION PROGRAMMING								
WAGES								
100-5531-114	SEASONAL	63,500	52,763	60,000	60,000	60,000	60,000	60,000
	TOTAL	63,500	52,763	60,000	60,000	60,000	60,000	60,000
PERSONNEL BENEFITS								
100-5531-193	FICA	4,590	3,839	4,590	4,590	4,590	4,590	4,590
	TOTAL	4,590	3,839	4,590	4,590	4,590	4,590	4,590
OPERATING EXPENSES								
100-5531-220	SUPPLIES & MATERIALS	19,000	26,809	19,000	21,000	21,000	21,000	21,000
100-5531-310	OUTSIDE SERVICES	11,000	10,056	11,000	16,000	15,000	15,000	15,000
100-5531-480	SCHOOL FACILITY RENTALS	1,000	2,920	1,000	500	1,000	1,000	1,000
100-5531-500	EVENT/TRIP EXPENDITURES	-	-	5,000	4,000	5,000	5,000	5,000
	TOTAL	31,000	39,785	36,000	41,500	42,000	42,000	42,000
TOTAL RECREATION PROGRAMMING		99,090	96,387	100,590	106,090	106,590	106,590	106,590



2023 City of Middleton Budget

RECREATION

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
AQUATIC CENTER								
WAGES								
100-5542-114	SEASONAL	115,000	86,933	115,000	115,000	115,000	115,000	115,000
100-5543-114	SEASONAL: CONCESSIONS	35,000	29,940	35,000	40,000	40,000	40,000	40,000
100-5544-114	SEASONAL: SWIM INSTRUCTORS	35,000	27,652	35,000	28,000	35,000	35,000	35,000
	TOTAL	185,000	145,059	185,000	183,000	190,000	190,000	190,000
PERSONNEL BENEFITS								
100-5542-189	WORK PERM. REIMBURSEMENTS	200	80	200	100	200	200	200
100-5542-193	FICA	8,798	6,549	8,798	8,798	8,798	8,798	8,798
100-5543-193	FICA: CONCESSIONS	2,678	2,291	2,678	3,060	3,064	3,064	3,064
100-5544-193	FICA: SWIM INSTRUCTORS	2,678	2,119	2,678	2,296	2,678	2,678	2,678
	TOTAL	14,354	11,038	14,354	14,254	14,740	14,740	14,740
OPERATING EXPENSES								
100-5542-200	FEES	1,296	923	1,296	1,296	1,296	1,296	1,296
100-5542-210	OFFICE SUPPLIES	-	-	-	-	-	-	-
100-5542-220	SUPPLIES & MATERIALS	9,810	8,815	9,810	9,800	9,810	9,810	9,810
100-5542-221	CONCESSION MERCHANDISE	16,500	7,543	16,500	18,000	19,000	19,000	19,000
100-5542-310	OUTSIDE SERVICES	25,000	21,116	25,000	26,000	28,000	28,000	28,000
100-5542-410	REPAIR & MAINTENANCE	25,000	6,624	25,000	20,000	25,000	25,000	25,000
100-5542-440	TRAINING & DEVELOPMENT	2,000	1,224	2,000	2,000	2,000	2,000	2,000
100-5542-470	UTILITIES	35,000	25,521	35,000	35,000	35,000	35,000	35,000
100-5542-500	EVENT/TRIP EXPENDITURES	500	454	500	500	500	500	500
	TOTAL	115,106	72,220	115,106	112,596	120,606	120,606	120,606
TOTAL AQUATIC CENTER		314,460	228,317	314,460	309,850	325,346	325,346	325,346
TOTAL RECREATION DEPARTMENT		716,188	598,214	718,572	724,434	746,668	746,668	746,668



2023 City of Middleton Budget

HUBBARD ACTIVITY CENTER

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5533-120	WAGES	9,000	8,375	9,000	8,000	9,000	9,000	9,000
	TOTAL	9,000	8,375	9,000	8,000	9,000	9,000	9,000
PERSONNEL BENEFITS								
100-5533-193	FICA	689	641	689	612	689	689	689
	TOTAL	689	641	689	612	689	689	689
OPERATING EXPENSES								
100-5533-220	SUPPLIES & MATERIALS	3,200	1,780	3,200	3,200	3,200	3,200	3,200
100-5533-310	OUTSIDE SERVICES	30,000	21,655	30,000	30,000	30,000	25,000	25,000
100-5533-480	RENT PAYMT TO CDA	8,000	3,878	8,000	6,500	8,000	8,000	8,000
100-5533-491	JANITORIAL SERVICES	1,200	210	1,200	600	1,200	1,200	1,200
	TOTAL	42,400	27,523	42,400	40,300	42,400	37,400	37,400
TOTAL HUBBARD ACTIVITY CENTER		52,089	36,538	52,089	48,912	52,089	47,089	47,089



2023 City of Middleton Budget

PARKS

	2021		2022		2023		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES							
100-5520-110 SALARIES-FULL-TIME	357,318	392,523	367,827	367,827	441,388	441,388	441,388
100-5520-114 WAGE RESERVE	-	-	-	-	-	-	-
100-5520-117 OVERTIME	3,216	5,305	3,216	3,216	3,216	3,216	3,216
100-5520-120 LTE'S	120,590	95,254	120,590	90,000	120,590	120,590	120,590
TOTAL	481,124	493,082	491,633	461,043	565,194	565,194	565,194
PERSONNEL BENEFITS							
100-5520-135 LONGEVITY	4,387	3,778	2,054	2,054	2,849	2,849	2,849
100-5520-192 RETIREMENT	24,633	30,739	24,042	24,042	30,266	30,266	30,266
100-5520-193 FICA	37,141	36,917	37,521	37,521	43,455	43,455	43,455
100-5520-194 HEALTH INSURANCE	50,265	75,335	67,929	67,929	88,128	88,128	88,128
100-5520-195 DENTAL INSURANCE	7,899	11,171	8,772	8,772	15,660	15,660	15,660
TOTAL	124,325	158,320	140,318	140,318	180,358	180,358	180,358
OPERATING EXPENSES							
100-5520-220 SUPPLIES & MATERIALS	43,880	40,394	43,880	43,880	47,800	43,880	43,880
100-5520-221 SUPPLIES & MATERIALS (PPE)	1,880	4,227	1,880	-	1,880	1,880	1,880
100-5520-222 SUPPLIES & MATERIALS (FALL Z)	10,000	9,840	10,000	10,000	10,000	10,000	10,000
100-5520-280 COMMUNICATIONS	3,500	6,342	5,000	-	5,400	5,400	5,400
100-5520-310 OUTSIDE SERVICES	1,000	-	1,000	1,000	1,000	1,000	1,000
100-5520-410 EQUIPMENT MAINTENANCE	59,759	70,576	59,759	67,687	67,759	67,759	67,759
100-5520-420 MOTOR FUEL & LUBE	23,066	25,399	23,066	42,041	42,066	35,066	35,066
100-5520-440 TRAINING	3,500	2,800	3,500	3,500	3,500	3,500	3,500
100-5520-470 UTILITIES	27,395	42,398	29,395	36,173	36,395	29,395	29,395
100-5520-480 TREE PLANTING & REMOVAL	-	-	-	-	-	-	-
100-5520-490 OTHER OPERATING EXPENSES	51,680	49,957	51,680	51,680	51,680	51,680	51,680
100-5520-491 JANITORIAL SERVICES	15,000	34,160	15,000	17,000	16,400	16,400	16,400
100-5520-492 WATER SERVICES	26,000	33,799	26,000	25,625	26,000	26,000	26,000
100-5520-800 CAPITAL OUTLAY	1,793	-	1,793	1,793	1,793	1,793	1,793
TOTAL	268,453	319,894	271,953	300,379	311,673	293,753	293,753
TOTAL PARKS	873,902	971,295	903,904	901,740	1,057,225	1,039,305	1,039,305



2023 City of Middleton Budget

PLANNING REVENUES

	2021		2022		2023		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
LICENSES & PERMITS							
100-4440-00 ZONING BOARD OF APPEALS	2,000	2,400	2,000	2,000	2,000	2,000	2,000
TOTAL	2,000	2,400	2,000	2,000	2,000	2,000	2,000
PUBLIC CHARGES FOR SERVICES							
100-4684-00 PLAN COMMISION CHARGES	12,000	16,200	12,000	20,000	15,000	15,000	15,000
TOTAL	12,000	16,200	12,000	20,000	15,000	15,000	15,000
MISCELLANEOUS REVENUES							
100-4845-00 ZONING PERMIT FEES	18,000	20,288	18,000	18,000	18,000	18,000	18,000
100-4845-01 ZONING LETTER	600	1,120	600	800	600	600	600
TOTAL	18,600	21,408	18,600	18,800	18,600	18,600	18,600
TOTAL PLANNING REVENUES	32,600	40,008	32,600	40,800	35,600	35,600	35,600



2023 City of Middleton Budget

PLANNING

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5631-110	SALARIES-FULL-TIME	306,186	307,281	325,313	325,313	344,383	344,383	344,383
100-5631-111	INTERN	8,480	5,538	8,480	8,480	8,480	8,480	8,480
100-5631-112	PART-TIME WAGES	-	-	-	-	-	-	-
100-5631-118	WAGE REIMBURSEMENTS	-	-	-	-	-	-	-
	TOTAL	314,666	312,819	333,793	333,793	352,863	352,863	352,863
PERSONNEL BENEFITS								
100-5631-135	LONGEVITY	6,931	7,031	-	-	-	-	-
100-5631-192	RETIREMENT	21,136	21,086	21,145	21,145	23,418	23,418	23,418
100-5631-193	FICA	24,602	22,674	25,535	25,535	26,994	26,994	26,994
100-5631-194	HEALTH INSURANCE	40,353	46,164	48,204	48,204	50,598	50,598	50,598
100-5631-195	DENTAL INSURANCE	4,407	5,347	5,479	5,479	5,479	5,479	5,479
100-5631-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	97,429	102,303	100,363	100,363	106,489	106,489	106,489
OPERATING EXPENSES								
100-5631-210	OFFICE SUPPLIES	2,300	682	2,300	2,300	2,500	2,500	2,500
100-5631-260	ADVERTISING & PRINTING	3,950	6,194	3,950	3,950	4,550	4,550	4,550
100-5631-280	COMMUNICATIONS	-	-	-	-	600	600	600
100-5631-310	OUTSIDE SERVICES	3,000	2,000	7,000	7,000	7,000	7,000	7,000
100-5631-320	PROFESSIONAL SERVICES	500	-	500	500	500	500	500
100-5631-440	TRAINING	6,000	1,194	6,000	6,000	7,100	7,100	7,100
100-5631-490	OTHER OPERATING EXPENSES	500	553	500	500	1,000	1,000	1,000
	TOTAL	16,250	10,623	20,250	20,250	23,250	23,250	23,250
TOTAL PLANNING		428,345	425,745	454,406	454,406	482,602	482,602	482,602



2023 City of Middleton Budget

LAND CONSERVANCY OPERATIONS

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5620-110	SALARIES-FULL-TIME			95,699	95,699	99,681	99,681	99,681
100-5620-120	LTE'S	2,227	1,485	-	-	-	-	-
100-5620-135	LONGEVITY	-	-	-	-	-	-	-
	TOTAL	2,227	1,485	95,699	95,699	99,681	99,681	99,681
PERSONNEL BENEFITS								
100-5620-192	RETIREMENT	-	-	6,220	6,220	6,778	6,778	6,778
100-5620-193	FICA	-	-	7,321	7,321	7,626	7,626	7,626
100-5620-194	HEALTH INSURANCE	-	-	8,034	8,034	8,433	8,433	8,433
100-5620-195	DENTAL INSURANCE	-	-	2,731	2,731	2,731	2,731	2,731
100-5620-199	EMPLOYEE HEALTH CONTRIB.(1%	-	-	-	-	-	-	-
	TOTAL	-	-	24,306	24,306	25,568	25,568	25,568
OPERATING EXPENSES								
100-5620-220	POND RESTORATION EXPENSES	9,540	8,337	9,540	9,540	9,540	9,540	9,540
100-5620-221	CREEK MAINTENANCE	10,500	3,543	10,500	10,500	10,500	10,500	10,500
100-5620-222	STREAM BANK STABILIZATION EX	-	-	-	-	-	-	-
100-5620-223	TRAIL MAINTENANCE EXPENSES	21,144	4,966	21,144	21,144	21,144	21,144	21,144
100-5620-224	GRANT MATCH	5,000	-	-	-	-	-	-
100-5620-225	DEER MANAGEMENT GRANT	-	-	-	-	-	-	-
100-5620-480	INVASIVE SPECIES CONTROL	65,000	39,677	70,000	70,000	76,500	70,000	70,000
100-5620-490	OTHER OPERATING EXPENSES	28,400	7,294	28,400	28,400	28,400	28,400	28,400
100-5620-990	CONSERVANCY LAND COMMISSIO	-	-	-	-	-	-	-
	TOTAL	139,584	63,818	139,584	139,584	146,084	139,584	139,584
TOTAL LAND CONSERVANCY OPERATIONS		141,811	65,302	259,589	259,589	271,333	264,833	264,833



2023 City of Middleton Budget

FORESTRY		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5611-110	SALARIES-FULL-TIME	52,414	33,319	54,495	54,495	56,726	56,726	56,726
100-5611-135	LONGEVITY	311	585	-	-	-	-	-
	TOTAL	52,725	33,904	54,495	54,495	56,726	56,726	56,726
PERSONNEL BENEFITS								
100-5611-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5611-192	RETIREMENT	1,448	8,430	3,542	3,542	3,857	3,857	3,857
100-5611-193	FICA	1,641	2,496	4,169	4,169	4,340	4,340	4,340
100-5611-194	HEALTH INSURANCE	12,566	16,366	8,034	8,034	8,433	8,433	8,433
100-5611-195	DENTAL INSURANCE	1,134	2,247	1,639	1,639	2,731	2,731	2,731
100-5611-199	EMPLOYEE HEALTH CONTRIB.(1%)	-	-	-	-	-	-	-
	TOTAL	16,789	29,538	17,384	17,384	19,361	19,361	19,361
OPERATING EXPENSES								
100-5611-220	SUPPLIES & MATERIALS	12,375	10,547	12,375	12,375	12,375	12,375	12,375
100-5611-310	OUTSIDE SERVICES	71,500	66,946	71,500	71,500	79,500	71,500	71,500
100-5611-320	OUTSIDE PRUNING SERVICES	95,000	95,000	125,000	125,000	136,000	125,000	125,000
100-5611-490	OTHER OPERATING EXPENSES	7,727	5,629	7,727	7,727	7,727	7,727	7,727
	TOTAL	186,602	178,122	216,602	216,602	235,602	216,602	216,602
TOTAL FORESTRY		256,116	241,565	288,481	288,481	311,689	292,689	292,689



2023 City of Middleton Budget

OTHER GENERAL FUND OPERATING BUDGETS

	2021		2022		2023		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	LEGAL COUNSEL						
OPERATING EXPENSES							
100-5130-990 CITY ATTORNEY	231,000	280,696	235,620	235,620	240,320	240,320	240,320
100-5131-990 LEGAL COUNSEL - PERSONNEL	10,000	5,636	10,000	5,000	10,000	10,000	10,000
100-5131-991 LEGAL COUNSEL - STORMWATER	-	-	-	-	-	-	-
TOTAL	<u>241,000</u>	<u>288,585</u>	<u>245,620</u>	<u>240,620</u>	<u>250,320</u>	<u>250,320</u>	<u>250,320</u>
TOTAL LEGAL COUNSEL	241,000	288,585	245,620	240,620	250,320	250,320	250,320
GENERAL PERSONNEL BENEFITS							
OPERATING EXPENSES							
100-5190-991 INCOME CONTINUATION INSURANCE	-	-	-	-	-	-	-
100-5190-992 VISION CARE	-	260	-	100	-	-	-
100-5196-990 GROUP LIFE INSURANCE	<u>25,000</u>	<u>23,347</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
TOTAL	<u>25,000</u>	<u>23,608</u>	<u>25,000</u>	<u>25,100</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
TOTAL GENERAL PERSONNEL BENEFITS	25,000	23,608	25,000	25,100	25,000	25,000	25,000
RISK MANAGEMENT							
OPERATING EXPENSES							
100-5194-990 PROPERTY & LIABILITY INSURANCE	<u>340,000</u>	<u>340,000</u>	<u>300,000</u>	<u>300,000</u>	<u>375,000</u>	<u>350,000</u>	<u>350,000</u>
TOTAL	<u>340,000</u>	<u>340,000</u>	<u>300,000</u>	<u>300,000</u>	<u>375,000</u>	<u>350,000</u>	<u>350,000</u>
TOTAL RISK MANAGEMENT	340,000	340,000	300,000	300,000	375,000	350,000	350,000
NON-DEPARTMENTAL							
OPERATING EXPENSES							
100-5810-220 SUPPLIES & MATERIALS	-	214	-	-	-	-	-
100-5810-260 GENERAL ADVERTISING & PRINTING	-	-	-	-	-	-	-
100-5810-422 FUEL	-	228	-	250	250	250	250
100-5810-501 FLOOD EXPENSES DPW - SERVICES	-	-	-	-	-	-	-
100-5810-503 FLOOD EXPENSES PL- SERVICES	-	-	-	-	-	-	-
100-5810-890 MANUFACTURING ASSMT FEE	9,000	9,024	9,000	9,000	9,000	9,611	9,611
100-5810-990 MISC. EXPENSES	82,521	70,632	53,171	55,000	53,171	48,219	48,219
100-5810-992 BANK FEES	6,000	5,695	6,000	7,000	7,500	7,500	7,500
100-5810-998 SICK ACCRUAL ACTIVITY	<u>210,000</u>	<u>-</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
TOTAL	<u>307,521</u>	<u>85,793</u>	<u>318,171</u>	<u>321,250</u>	<u>319,921</u>	<u>315,580</u>	<u>315,580</u>
TOTAL NON-DEPARTMENTAL	307,521	85,793	318,171	321,250	319,921	315,580	315,580
MISCELLANEOUS EXPENSES							
OPERATING EXPENSES							
100-5191-990 TAX WRITE OFFS	10,080	46,790	11,461	11,461	11,461	11,461	11,461
100-5246-990 WEIGHTS & MEASURES	<u>4,400</u>	<u>4,400</u>	<u>4,400</u>	<u>4,400</u>	<u>4,400</u>	<u>4,400</u>	<u>4,400</u>
TOTAL	<u>14,480</u>	<u>51,190</u>	<u>15,861</u>	<u>15,861</u>	<u>15,861</u>	<u>15,861</u>	<u>15,861</u>
TOTAL MISCELLANEOUS EXPENSES	14,480	51,190	15,861	15,861	15,861	15,861	15,861
TOTAL OTHER OPERATING BUDGETS	928,001	789,175	904,652	902,831	986,102	956,761	956,761



2023 City of Middleton Budget

TRANSFERS AND CONTINGENCY	2021		2022		2023		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TRANSFERS							
OPERATING EXPENSES							
100-5923-990 TRANSFER TO OPEB	-	-	-	-	-	-	-
100-5923-992 TRANS TO LIBRARY OPS FD 212	1,362,943	1,362,943	1,381,416	1,381,416	1,409,912	1,409,912	1,409,912
100-5923-993 TRANS TO YOUTH CTR FD 214	94,521	94,521	98,868	98,868	110,933	110,933	110,933
100-5923-996 TRANS TO FD 412 PW CAPITAL	-	-	-	-	-	-	-
100-5923-997 TRANS TO FD 416 OTHER CAPITAL	500,000	-	-	-	-	-	-
TOTAL	1,957,464	1,457,464	1,480,284	1,480,284	1,520,845	1,520,845	1,520,845
TOTAL TRANSFERS	1,957,464	1,457,464	1,480,284	1,480,284	1,520,845	1,520,845	1,520,845
CONTINGENCY							
OPERATING EXPENSES							
100-7050-997 EMERGENCY CONTINGENCY	500,000	-	500,000	-	500,000	500,000	500,000
100-7050-998 PERSONNEL CONTINGENCY	1,652	-	5,381	-	65,000	65,000	65,000
100-7050-XXX SAVINGS FROM VACANCIES	-	-	-	-	-	(65,000)	(65,000)
100-7050-999 RESERVE FOR CONTINGENCIES	5,351	-	138,775	-	100,000	100,000	100,000
TOTAL	507,003	-	644,156	-	665,000	600,000	600,000
TOTAL CONTINGENCY	507,003	-	644,156	-	665,000	600,000	600,000
TOTAL TRANSFERS AND CONTINGENCY	2,464,467	1,457,464	2,124,440	1,480,284	2,185,845	2,120,845	2,120,845



2023 City of Middleton Budget

TOURISM REVENUES		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TAXES								
201-4121-00	ROOM TAX	943,386	822,606	1,112,354	-	1,260,000	1,260,000	1,260,000
	TOTAL	943,386	822,606	1,112,354	-	1,260,000	1,260,000	1,260,000
TOTAL TOURISM REVENUES		943,386	824,907	1,112,354	-	1,260,000	1,260,000	1,260,000



2023 City of Middleton Budget

TOURISM EXPENDITURES

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TOURISM ADMINISTRATION								
WAGES								
201-5545-110	SALARIES-FULL-TIME	187,537	182,568	194,784	194,784	204,089	204,089	204,089
201-5545-135	LONGEVITY	741	741	-	-	-	-	-
	TOTAL	188,278	183,309	194,784	194,784	204,089	204,089	204,089
PERSONNEL BENEFITS								
201-5545-190	FRINGE BENEFITS	-	-	-	-	-	-	-
201-5545-192	RETIREMENT	12,692	12,315	12,661	12,661	13,878	13,878	13,878
201-5545-193	FICA	14,383	13,722	14,901	14,901	15,613	15,613	15,613
201-5545-194	HEALTH INSURANCE	30,441	30,116	29,218	29,218	30,642	30,642	30,642
201-5545-195	DENTAL INSURANCE	3,396	3,230	3,293	3,293	4,924	4,924	4,924
	TOTAL	60,912	59,383	60,073	60,073	65,057	65,057	65,057
OPERATING EXPENSES								
201-5545-205	MEALS	800	443	1,600	1,000	1,600	1,600	1,600
201-5545-220	SUPPLIES & MATERIALS	1,000	1,392	2,000	2,000	3,200	3,200	3,200
201-5545-250	POSTAGE	1,000	1,068	2,100	2,100	2,100	2,100	2,100
201-5545-260	PRINTING	500	167	3,000	3,000	5,000	5,000	5,000
201-5545-270	WEB SITE	8,000	8,000	77,000	59,318	25,052	25,052	25,052
201-5545-280	COMMUNICATION	3,500	2,217	1,500	1,400	1,630	1,630	1,630
201-5545-340	BUILDINGS & GROUNDS MAINT	6,500	6,435	6,500	6,500	18,000	18,000	18,000
201-5545-440	TRAINING	7,000	7,651	12,000	12,000	14,500	14,500	14,500
201-5545-441	TRAVEL	5,000	1,276	16,500	8,000	16,500	16,500	16,500
201-5545-445	MILEAGE	100	25	100	-	200	200	200
201-5545-460	INSURANCE	2,500	2,500	2,600	2,600	2,600	2,600	2,600
201-5545-470	UTILITIES	2,800	3,018	10,500	4,000	7,500	7,500	7,500
201-5545-480	RESEARCH	7,500	5,200	7,500	10,500	64,500	64,500	64,500
201-5545-481	SOFTWARE	6,400	5,781	6,400	6,222	13,200	13,200	13,200
201-5545-482	BRAND REFRESH	-	-	61,000	20,000	-	-	-
201-5545-490	OTHER EXPENSES	3,000	4,586	2,000	2,000	5,000	5,000	5,000
	TOTAL	55,600	49,758	212,300	140,640	180,582	180,582	180,582
TOTAL TOURISM ADMINISTRATION		304,790	292,450	467,157	395,497	449,728	449,728	449,728
MOBILE VISITORS CENTER								
OPERATING EXPENSES								
201-5543-420	MOTOR FUEL & LUBE	500	728	500	500	2,000	2,000	2,000
201-5543-460	INSURANCE	-	-	-	-	-	-	-
201-5543-490	OTHER EXPENSES	100	-	100	50	100	100	100
	TOTAL	600	728	600	550	2,100	2,100	2,100
TOTAL MOBILE VISITORS CENTER		600	728	600	550	2,100	2,100	2,100



2023 City of Middleton Budget

TOURISM EXPENDITURES

	2021		2022		2023			
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
OTHER TOURISM EXPENDITURES								
OPERATING EXPENSES								
201-5531-990	TOURISM GRANTS	15,000	13,100	25,000	5,500	45,000	45,000	45,000
201-5531-991	MASC (SPORTS COMMISSION) GRANTS	30,000	20,000	40,000	25,000	40,000	40,000	40,000
201-5531-993	TRADE SHOW GRANTS	60,500	18,436	32,700	13,900	34,000	34,000	34,000
201-5531-995	DESTINATION PARTNERSHIP	15,000	37,728	25,000	16,215	75,000	125,000	125,000
201-5538-980	CITY BRANDING	12,500	1,093	-	-	-	-	-
201-5538-990	STREET BANNERS	2,000	-	24,000	24,000	-	-	-
201-5539-260	ADVERTISING	290,000	153,279	281,000	281,000	370,115	370,115	370,115
201-5539-265	BROCHURE EXPENSES	30,000	17,451	25,000	25,000	40,000	40,000	40,000
201-5540-490	OTHER EXPENSES	-	-	-	-	-	-	-
201-5540-990	PROMOTIONS	3,000	195	12,000	12,000	13,000	13,000	13,000
201-5541-990	DESTINATION MADISON PAYMENTS	160,375	139,845	189,100	189,100	214,200	214,200	214,200
201-5542-990	MARKETING EXPENSE - PILCH	27,000	27,000	-	-	-	-	-
201-5544-350	BUILDING MAINT. PROJECTS	48,000	30,555	75,000	57,000	-	-	-
201-5550-990	PUBLIC RELATIONS	18,400	760	10,150	10,150	11,000	11,000	11,000
201-5552-490	OTHER (TROLLEY EXPENSES)	154,294	28,892	97,630	97,630	-	-	-
201-5554-990	RESERVE FOR CONTINGENCY	20,000	-	-	20,000	20,000	20,000	20,000
201-5554-998	PERSONNEL CONTINGENCY	-	-	-	-	-	-	-
	TOTAL	886,069	488,334	836,580	776,495	862,315	912,315	912,315
TOTAL OTHER TOURISM EXPENDITURES		886,069	488,334	836,580	776,495	862,315	912,315	912,315
TOTAL TOURISM EXPENDITURES		1,191,459	781,512	1,304,337	1,172,542	1,314,143	1,364,143	1,364,143



2023 City of Middleton Budget

LIBRARY REVENUE		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
INTERGOVERNMENTAL REVENUE								
212-4342-00	CROSS COUNTY BORDER REIMB.	14,910	14,908	3,160	-	12,260	12,260	12,260
212-4343-00	CO. AID FIXED COST-FACL. REIM	-	-	-	-	-	-	-
212-4344-00	CO. AID FIXED COST-OPER. REIM	944,171	944,171	944,171	-	945,737	945,737	945,737
	TOTAL	959,081	959,079	947,331	-	957,997	957,997	957,997
PUBLIC CHARGES FOR SERVICES								
212-4611-00	COPIES AND FAX	24,000	4,103	24,000	(10,000)	14,000	14,000	14,000
	TOTAL	24,000	4,103	24,000	(10,000)	14,000	14,000	14,000
MISCELLANEOUS REVENUES								
212-4810-00	INTEREST ON INVESTMENTS	-	3,414	-	-	-	-	-
212-4811-00	TRANSFER IN - GEN. FUND	1,362,943	1,362,943	1,381,416	-	1,409,912	1,409,912	1,409,912
212-4811-03	CREDIT CARD REBATE PROGRAM	6,000	5,712	6,000	-	6,000	6,000	6,000
212-4820-00	SALES TAX REMIT DISCOUNT	-	1	-	-	-	-	-
212-4880-00	MISC. REVENUE	-	-	-	-	-	-	-
	TOTAL	1,368,943	1,372,071	1,387,416	-	1,415,912	1,415,912	1,415,912
TOTAL LIBRARY REVENUE		2,352,024	2,335,253	2,358,747	(10,000)	2,387,909	2,387,909	2,387,909



2023 City of Middleton Budget

LIBRARY OPERATIONS

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
212-5511-110	SALARIES-FULL-TIME	874,267	804,250	998,132	170,000	970,052	970,052	970,052
212-5511-111	PART-TIME PERM.	187,637	236,859	183,876	(38,000)	353,638	353,638	353,638
212-5511-112	PART-TIME-NON-PERM.	201,667	155,162	155,802	-	-	-	-
212-5511-117	OVERTIME	-	-	-	-	-	-	-
212-5511-135	LONGEVITY	26,286	20,963	5,007	-	4,522	4,522	4,522
	TOTAL	1,289,857	1,217,234	1,342,817	132,000	1,328,212	1,328,212	1,328,212
PERSONNEL BENEFITS								
212-5511-145	UNEMPLOYMENT PAYMENT	-	-	-	-	-	-	-
212-5511-192	RETIREMENT	63,117	69,285	74,137	-	57,780	57,780	57,780
212-5511-193	FICA	98,258	91,080	102,726	-	101,608	101,608	101,608
212-5511-194	HEALTH INSURANCE	144,657	140,707	141,694	-	175,548	175,548	175,548
212-5511-195	DENTAL INSURANCE	15,771	14,046	15,297	-	21,394	21,394	21,394
	TOTAL	321,803	315,118	333,854	-	356,330	356,330	356,330
OPERATING EXPENSES								
212-5511-210	OFFICE SUPPLIES	26,020	15,140	26,020	-	26,020	26,020	26,020
212-5511-230	BOOKS	154,306	162,230	154,306	-	154,306	154,306	154,306
212-5511-232	PERIODICALS	16,300	16,612	15,577	-	14,000	14,000	14,000
212-5511-233	AUDIO	76,200	37,229	76,200	-	46,200	46,200	46,200
212-5511-250	POSTAGE	-	591	812	-	-	-	-
212-5511-260	ADVERTISING & PRINTING	2,000	2,011	2,000	-	2,000	2,000	2,000
212-5511-270	TELEPHONE	11,593	11,778	11,593	-	11,593	11,593	11,593
212-5511-280	COMMUNICATIONS	1,200	1,200	-	-	-	-	-
212-5511-310	LINK SERVICES	85,000	85,190	87,103	3,800	81,316	81,316	81,316
212-5511-315	OUTSIDE SERVICES	35,007	34,158	35,007	(15,981)	50,988	50,988	50,988
212-5511-330	ELECTRONIC RESOURCES	42,245	39,808	38,125	-	17,015	17,015	17,015
212-5511-335	LIBRARY - DIGITAL RESOURCES	-	-	-	-	57,110	57,110	57,110
212-5511-340	BUILDINGS & GKROUNDS MAINT	28,982	32,433	33,982	-	39,982	39,982	39,982
212-5511-410	EQUIPMENT MAINTENANCE	45,324	46,106	47,938	-	45,324	45,324	45,324
212-5511-420	COPIER LEASE/MAINTENANCE	22,766	22,865	22,766	-	22,766	22,766	22,766
212-5511-440	TRAINING & DEVELOPMENT	10,000	9,880	10,000	-	10,000	10,000	10,000
212-5511-450	MILEAGE	2,820	432	2,820	-	4,620	4,620	4,620
212-5511-460	INSURANCE	25,600	25,600	25,600	-	27,900	27,900	27,900
212-5511-470	UTILITIES	57,227	51,351	57,227	-	57,227	57,227	57,227
212-5511-490	PROGRAMMING	10,000	1,170	35,000	-	35,000	35,000	35,000
212-5511-800	CAPITAL OUTLAY	23,000	-	-	-	-	-	-
212-7050-990	TRANSFER OUT	-	5,000	-	-	-	-	-
212-7050-999	RESERVE FOR CONTINGENCY	18,000	-	-	-	-	-	-
212-5511-998	PERSONNEL CONTINGENCY	42,818	-	-	-	-	-	-
212-5511-999	CONTINGENCY	-	-	-	-	-	-	-
	TOTAL	736,408	618,762	682,076	(12,181)	703,367	703,367	703,367
TOTAL LIBRARY OPERATIONS		2,348,068	2,151,114	2,358,747	119,819	2,387,909	2,387,909	2,387,909



Library Trust & Special Activities (Fund 204)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Approved</u>	<u>2022</u> <u>Projected</u>	<u>2023</u> <u>Approved</u>
<u>REVENUES</u>				
Reimbursements	8,001	25,000	7,500	25,000
Library Endowment General	54,067	-	-	-
Library Endowment Large Print	6,389	-	-	-
Library Gifts	8,760	-	50	-
Next Chapter Donations	18,455	-	-	-
Katie's Kids Donatinos	5,160	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	\$ 100,832	\$ 25,000	\$ 7,550	\$ 25,000
<u>EXPENDITURES</u>				
Reimbursements	1,186	25,000	5,000	25,000
Library Endowment General	-	50,000	-	-
Library Endowment Large Print	-	10,000	-	-
Library Gifts Expenditures	7,511	10,000	-	-
Katie's Kids Expenditures	-	5,000	-	-
Next Chapter Project	56,537	-	83,740	-
Miscellaneous	3,620	50,000	-	-
Total Expenditures	\$ 68,854	\$ 150,000	\$ 88,740	\$ 25,000
<u>NON OPERATING REVENUES</u>				
Transfers In	-	-	-	-
Investment Income	514	-	-	-
Total Non-Operating Revenues	\$ 514	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 32,492	\$ (125,000)	\$ (81,190)	\$ -
NET POSITION				
Beginning Net Position	\$ 464,133	\$ 496,625	\$ 496,625	\$ 415,435
Ending Net Position	496,625	371,625	415,435	415,435
NET POSITION - END OF YEAR	\$ 496,625	\$ 371,625	\$ 415,435	\$ 415,435



2023 City of Middleton Budget

YOUTH CENTER REVENUE

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
CONTRIBUTIONS								
214-4500-01	MCPASD CONTRIBUTION	18,500	18,500	18,500	18,500	18,500	18,500	18,500
214-4500-03	DANE COUNTY CONTRIBUTION	9,590	9,590	9,590	10,021	10,021	10,021	10,021
214-4500-04	UNITED WAY CONTRIBUTION	-	-	12,500	12,500	12,500	12,500	12,500
	TOTAL	28,090	28,090	40,590	41,021	41,021	41,021	41,021
DONATIONS								
214-4700-01	GENERAL DONATIONS TO YC	8,000	5,276	8,000	5,000	8,000	8,000	8,000
214-4700-03	MCPASD CASH MATCH	4,750	4,750	4,750	4,750	4,750	4,750	4,750
214-4700-04	MISC DONATIONS	-	1,800	-	-	-	-	-
	TOTAL	12,750	11,826	12,750	9,750	12,750	12,750	12,750
MISCELLANEOUS REVENUES								
214-4800-01	TRANSFER IN FR GEN. FUND	94,521	94,521	98,868	-	110,933	110,933	110,933
214-4800-02	TRANSFER IN ARPA FUND	-	-	20,000	20,000	20,000	20,000	20,000
	TOTAL	94,521	94,521	118,868	20,000	130,933	130,933	130,933
TOTAL YOUTH CENTER REVENUE		135,361	134,437	172,208	70,771	184,704	184,704	184,704



2023 City of Middleton Budget

YOUTH CENTER OPERATIONS

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
214-5100-110	SALARIES-FULL-TIME	73,475	73,672	78,765	78,765	83,791	83,791	83,791
214-5100-120	LTE WAGES	7,350	2,574	35,740	25,000	35,740	35,740	35,740
214-5100-135	LONGEVITY	1,162	1,200	-	-	-	-	-
	TOTAL	81,987	77,446	114,505	103,765	119,531	119,531	119,531
PERSONNEL BENEFITS								
214-5100-192	RETIREMENT	5,038	7,384	6,965	6,865	7,628	7,628	7,628
214-5100-193	FICA	6,271	5,477	8,760	8,760	9,144	9,144	9,144
214-5100-194	HEALTH INSURANCE	23,598	23,681	20,177	20,177	21,171	21,171	21,171
214-5100-195	DENTAL INSURANCE	1,715	2,077	1,455	1,455	2,531	2,531	2,531
	TOTAL	36,622	38,619	37,357	37,257	40,474	40,474	40,474
OPERATING EXPENSES								
214-5100-220	SUPPLIES & MATERIALS	4,375	3,909	5,323	5,323	4,375	4,375	4,375
214-5100-221	FUNDRAISING MATERIALS	300	251	300	300	300	300	300
214-5100-280	COMMUNICATION	480	951	924	924	480	480	480
214-5100-310	TRIPS	1,500	1,564	1,500	1,500	1,500	1,500	1,500
214-5100-440	TRAINING & DEVELOPMENT	200	56	200	200	200	200	200
214-5100-480	NUTRITIONAL SUPPLIES & MATS	8,344	2,536	6,952	6,952	8,344	8,344	8,344
214-5301-996	CASH MATCH	9,500	8,507	9,500	9,500	9,500	9,500	9,500
214-5301-998	PERSONNEL CONTINGENCY	-	-	822	-	-	-	-
	TOTAL	24,699	17,773	25,521	24,699	24,699	24,699	24,699
TOTAL YOUTH CENTER OPERATIONS		143,308	133,838	177,383	165,721	184,704	184,704	184,704



Impact Fee Funds (Fund 200)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Approved</u>	<u>2022</u> <u>Projected</u>	<u>2023</u> <u>Approved</u>
REVENUES				
Fire Impact Fee	27,538	30,000	50,000	30,000
EMS Impact Fee	30,135	30,000	50,000	30,000
Police Impact Fee	44,933	-	-	-
Investment and Interest Income	6,828	2,500	2,500	2,500
Total Revenues	\$ 109,435	\$ 62,500	\$ 102,500	\$ 62,500
EXPENDITURES				
Administrative Expenses	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfer to Debt Service (Fire/EMS)	(50,000)	(65,000)	(65,000)	(65,000)
Transfer to Debt Service (Police)	(100,000)	(150,000)	(150,000)	(150,000)
Other Transfers In (Out)	-	-	-	-
Total Other Sources (Uses)	(150,000)	(215,000)	(215,000)	(215,000)
NET CHANGE IN FUND BALANCE	(40,565)	(152,500)	(112,500)	(152,500)
FUND BALANCE				
Fire & EMS Impact Fees				
Beginning Fund Balance	\$ 463,079	\$ 474,166	\$ 474,166	\$ 510,833
Ending Fund Balance	474,166	470,833	510,833	507,500
Police Impact Fees				
Beginning Fund Balance	\$ 922,405	\$ 870,753	\$ 870,753	\$ 721,586
Ending Fund Balance	870,753	721,586	721,586	572,419
NET AVAILABLE FUND BALANCE	\$ 1,344,919	\$ 1,192,419	\$ 1,232,419	\$ 1,079,919



Subdivider Fund (Fund 206)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Approved</u>	<u>2022</u> <u>Projected</u>	<u>2023</u> <u>Approved</u>
REVENUES				
Stormwater Fee-in-Lieu	6,220	50,000	10,000	50,000
City GIS Fees	3,130	-	500	-
Miscellaneous	-	-	-	-
Total Revenues	\$ 9,350	\$ 50,000	\$ 10,500	\$ 50,000
EXPENDITURES				
Stormwater Expenditures	3,038	50,000	10,000	50,000
GIS Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	\$ 3,038	\$ 50,000	\$ 10,000	\$ 50,000
NON OPERATING REVENUES				
Transfers In	-	-	-	-
Investment Income	-	-	-	-
Total Capital Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 6,312	\$ -	\$ 500	\$ -
NET POSITION				
Beginning Net Position	\$ 1,150,021	\$ 1,156,333	\$ 1,156,333	\$ 1,156,833
Ending Net Position	1,156,333	1,156,333	1,156,833	1,156,833
NET POSITION - END OF YEAR	\$ 1,156,333	\$ 1,156,333	\$ 1,156,833	\$ 1,156,833



Police Special Activities (Fund 208)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Approved</u>	<u>2022</u> <u>Projected</u>	<u>2023</u> <u>Approved</u>
<u>REVENUES</u>				
Bullet Proof Vests	-	5,000	4,813	5,000
Evidentiary Money Revenue	-	-	481	-
Police Department Donations	7,295	-	-	-
Canine Donations	5,763	-	-	5,000
Miscellaneous	12	-	-	-
Total Revenues	\$ 13,070	\$ 5,000	\$ 5,294	\$ 10,000
<u>EXPENDITURES</u>				
Bullet Proof Vests	6,563	5,000	5,325	5,000
Canine Supplies	2,595	-	1,000	5,000
Capital Outlay	-	-	-	-
Miscellaneous	2,046	-	2,000	-
Total Expenditures	\$ 11,204	\$ 5,000	\$ 8,325	\$ 10,000
<u>NON OPERATING REVENUES</u>				
Transfers In	-	-	-	-
Investment Income	-	-	-	-
Total Capital Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 1,866	\$ -	\$ (3,031)	\$ -
NET POSITION				
Beginning Net Position	\$ 37,125	\$ 38,991	\$ 38,991	\$ 35,960
Ending Net Position	38,991	38,991	35,960	35,960
NET POSITION - END OF YEAR	\$ 38,991	\$ 38,991	\$ 35,960	\$ 35,960



EMS Special Activities (Fund 209)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Approved</u>	<u>2022</u> <u>Projected</u>	<u>2023</u> <u>Approved</u>
<u>REVENUES</u>				
WI EMS Funding Assistance Pgm.	6,718	20,000	7,897	20,000
Miscellaneous	<u>2,700</u>	<u>-</u>	<u>3,350</u>	<u>-</u>
Total Revenues	\$ 9,418	\$ 20,000	\$ 11,247	\$ 20,000
<u>EXPENDITURES</u>				
EMS FAP Expenditures	-	20,000	-	20,000
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ -	\$ 20,000	\$ -	\$ 20,000
<u>NON OPERATING REVENUES</u>				
Transfers In	-	-	-	-
Investment Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 9,418	\$ -	\$ 11,247	\$ -
NET POSITION				
Beginning Net Position	\$ 23,632	\$ 33,050	\$ 33,050	\$ 44,297
Ending Net Position	33,050	33,050	44,297	44,297
NET POSITION - END OF YEAR	\$ 33,050	\$ 33,050	\$ 44,297	\$ 44,297



Senior Center Special Activities (Fund 211)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Approved</u>	<u>2022</u> <u>Projected</u>	<u>2023</u> <u>Approved</u>
REVENUES				
Endowment Earnings	10,985	5,000	5,000	5,000
Grant Revenue	4,000	-	-	-
Senior Center Donations	13,351	-	10,000	-
Dane County Nutrition Revenue	23,501	20,000	25,000	25,000
Total Revenues	\$ 51,837	\$ 25,000	\$ 40,000	\$ 30,000
EXPENDITURES				
Payment to Dane County	22,397	20,000	25,000	25,000
Grant Expenditures	1,332	-	-	-
MCF Expenditures	711	-	-	-
Gift Expenditures	4,992	-	-	-
Volunteer Program Expenditures	291	-	-	-
Supplies & Materials	3,386	5,000	40,000	5,000
Total Expenditures	\$ 33,109	\$ 25,000	\$ 65,000	\$ 30,000
NON OPERATING REVENUES				
Transfers In	-	-	-	-
Investment Income	-	-	-	-
Total Capital Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 18,728	\$ -	\$ (25,000)	\$ -
NET POSITION				
Beginning Net Position	\$ 172,583	\$ 191,311	\$ 191,311	\$ 166,311
Ending Net Position	191,311	191,311	166,311	166,311
NET POSITION - END OF YEAR	\$ 191,311	\$ 191,311	\$ 166,311	\$ 166,311



Public Lands Special Activities (Fund 210)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Approved</u>	<u>2022</u> <u>Projected</u>	<u>2023</u> <u>Approved</u>
<u>REVENUES</u>				
Grants	-	-	-	-
Parkland Fees-in-Lieu	1,210,800	100,000	900,000	100,000
Street Tree Fees-in-Lieu	15,850	-	-	-
Dog Park Donations	17,799	-	15,000	-
Arbor Day Donations	-	-	-	-
Memorial Donations	4,222	-	5,000	-
Ski Trail Donations	-	-	-	-
Park Development Revenue	519,050	200,000	400,000	200,000
Public Art Donations	-	-	6,000	-
Scholarship Donations	231	-	1,200	-
Gazebo Donations	2,500	-	-	-
Miscellaneous	1,056	-	-	-
Total Revenues	\$ 1,771,508	\$ 300,000	\$ 1,327,200	\$ 300,000
<u>EXPENDITURES</u>				
Dog Park Supplies & Materials	2,640	-	5,000	-
Public Arts Expenditures	-	-	5,000	-
Memorial Expenditures	-	-	150	-
Lakeview Tennis Courts	-	-	-	225,000
Lake Street Boat Launch	-	-	-	60,000
Street Tree Expenditures	-	-	5,000	-
Lakeview Park	1,385,267	-	-	-
Park Development Improvements	80,133	325,000	150,000	74,000
Lucille Taylor Park Expenditures	4,308	-	-	-
Bike Park Improvements	-	-	60,000	-
Community Center Study	1,940	-	-	30,000
PBC Trails & Bridges	34,133	-	15,000	-
Park Land Acquisition	-	-	925,000	-
CXC Parking Lot	-	-	181,371	-
Miscellaneous	956	-	-	-
Total Expenditures	\$ 1,509,377	\$ 325,000	\$ 1,346,521	\$ 389,000
<u>NON OPERATING REVENUES</u>				
Transfers In	-	-	-	-
Investment Income	-	-	-	-
Total Capital Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 262,131	\$ (25,000)	\$ (19,321)	\$ (89,000)
NET POSITION				
Beginning Net Position	\$ 1,858,270	\$ 2,120,400	\$ 2,120,400	\$ 2,101,079
Ending Net Position	2,120,400	2,095,400	2,101,079	2,012,079
NET POSITION - END OF YEAR	\$ 2,120,400	\$ 2,095,400	\$ 2,101,079	\$ 2,012,079



American Rescue Plan Funds (Fund 215)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Approved</u>	<u>2022</u> <u>Projected</u>	<u>2023</u> <u>Approved</u>
REVENUES				
Federal Grants	4,000	808,430	528,912	1,357,691
Miscellaneous Revenue	-	-	-	-
Total Revenues	\$ 4,000	\$ 808,430	\$ 528,912	\$ 1,357,691
EXPENDITURES				
Personnel Expenditures	-	100,930	102,136	25,000
Operating Expenditures	4,000	202,500	138,879	314,000
Capital Expenditures	-	505,000	287,897	1,018,691
Total Expenditures	\$ 4,000	\$ 808,430	\$ 528,912	\$ 1,357,691
NON OPERATING REVENUES				
Transfers In (Out)	-	-	-	-
Investment Income	-	-	-	-
Total Non-Operating	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ -	\$ -	\$ -	\$ -
NET POSITION				
Beginning Net Position	\$ -	\$ -	\$ -	\$ -
Ending Net Position	-	-	-	-
NET POSITION - END OF YEAR	\$ -	\$ -	\$ -	\$ -

**City of Middleton - American Rescue Plan Act Funds
Council Approved Projects for 2022 & 2023 with 2024 Allocation**

Item #	Project	ARPA Category	Actual	Approved	Projected	Approved	Allocated	TOTAL
			2021	2022	2022	2023	2024	
1	Support MOM Housing Stability & Food Security Programs	2.1 / 2.2	-	20,000	20,000	20,000	20,000	60,000
2	Housing Assistance for Seniors (Moving Costs & Deposits)	2.2	-	10,000	10,000	10,000	10,000	30,000
3	Mental Health First Aid Training	1.1	-	12,000	6,546	-	-	6,546
4	Youth Summer Camp Program	3.6	-	5,000	5,000	5,000	5,000	15,000
5	Energy Efficiency/Solar in NOAH	2.3	-	150,000	37,500	262,500	150,000	450,000
6	Misty Valley Stormwater Improvements	5.6	-	45,000	45,000	400,000		445,000
7	Hidden Oaks Stormwater Improvements	5.6	-	45,000	45,000	150,000		195,000
8	Solar Array on Well #6	5.7	-	45,088	11,272	33,816	-	45,088
9	Solar Array on Well #8	5.7	-	146,500	36,625	109,875	-	146,500
10	Council Chambers Meeting Room Technology	1.7	-	25,000	-	25,000	-	25,000
11	Middleton Aquatic Center Improvements	3.9	-	150,000	150,000	150,000	-	300,000
12	Risk Evaluation & Single Audits	7.1	4,000	10,500	6,500	6,500	6,500	23,500
13	Youth Center PT Position Summary	3.6	-	20,000	20,000	20,000	-	40,000
14	Public Safety Compensation	4.1	-	77,136	77,136	-	-	77,136
15	ARPA Grant Management & Compliance	7.1		50,000	25,000	15,000	10,000	50,000
16	Ridges of Pheasant Branch Storm Water	5.6	-	33,333	33,333	-	-	33,333
17	City Hall Access Control Project	Revenue Loss	-	-	-	60,000		60,000
18	Police HVAC Computer System Upgrade	Revenue Loss	-	-	-	10,000		10,000
19	New Squad Car for Additional Police Staff	Revenue Loss	-	-	-	80,000		80,000
TOTAL			4,000	844,557	528,912	1,357,691	201,500	2,092,103

Total ARPA Funding	2,096,930
Unallocated Amount	4,827



Economic Development Grant Fund (Fund 216)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Approved</u>	<u>2022</u> <u>Projected</u>	<u>2023</u> <u>Approved</u>
<u>REVENUES</u>				
Grants	-	-	-	-
Loan Repayments	-	-	100,000	100,000
Investment Income	20	-	(20)	-
Total Revenues	\$ 20	\$ -	\$ 99,980	\$ 100,000
<u>EXPENDITURES</u>				
MERL Program	-	-	-	-
Other Economic Development	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers In	-	-	-	-
Transfer Out	-	-	(100,000)	(100,000)
Long Term Debt Issued	-	-	-	-
Investment Income	-	-	-	-
Total Capital Contributions	\$ -	\$ -	\$ (100,000)	\$ (100,000)
CHANGE IN NET POSITION	\$ 20	\$ -	\$ (20)	\$ -
NET POSITION				
Beginning Net Position	\$ 16,750	\$ 16,770	\$ 16,770	\$ 16,750
Ending Net Position	16,770	16,770	16,750	16,750
NET POSITION - END OF YEAR	\$ 16,770	\$ 16,770	\$ 16,750	\$ 16,750



Risk Management Fund (Fund 710)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Projected</u>	<u>2023</u> <u>Requested</u>	<u>2023</u> <u>Approved</u>
REVENUES					
Insurance Cost Allocations					
General Fund	\$ 340,000	\$ 300,000	\$ 300,000	\$ 375,000	\$ 350,000
Library Fund	25,600	25,600	25,600	27,900	27,900
Tourism Fund	2,500	2,600	2,600	2,600	2,600
Water Utility	42,600	43,150	43,150	43,200	43,200
Sewer Utility	12,200	12,200	12,200	13,700	13,700
Golf Course	35,500	35,500	35,500	45,400	45,400
Airport	1,900	2,000	1,900	2,000	2,000
Other Revenues & Sources					
Insurance Dividends	64,243	14,035	14,035	15,670	15,670
Insurance Recoveries	23,763	-	45,658	-	25,000
Other Recoveries	7,650	-	-	-	-
Interest on Investments	<u>2,666</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total Revenues	\$ 558,622	\$ 436,085	\$ 481,643	\$ 526,470	\$ 526,470

EXPENDITURES

Insurance Coverage					
Liability Insurance	68,059	65,949	65,949	67,377	67,377
Excess Liability Insurance	5,336	700	7,143	8,572	8,572
Employment Practices Liability	6,983	8,000	7,225	8,309	8,309
Cyber Liability	-	-	-	-	-
Pollution Liability	3,375	3,800	6,214	7,457	7,457
Crime Policy	720	1,044	1,009	1,211	1,211
Volunteer Accident Policy	812	850	643	675	675
Workers Compensation	209,293	210,269	214,619	268,213	268,213
Auto Physical Damage	23,234	25,492	24,157	26,887	26,887
Equipment Breakdown	4,171	4,700	4,322	5,083	5,083
Property Insurance	<u>115,872</u>	<u>115,434</u>	<u>118,067</u>	<u>132,059</u>	<u>132,059</u>
Subtotal: Insurance Coverage	437,855	436,238	449,348	525,843	525,843
Claims Costs					
Liability Claims	12,348	20,000	88,576	20,000	20,000
Property Claims	20,531	5,000	10,000	5,000	5,000
Auto Physical Damage Claims	1,320	10,000	10,000	10,000	10,000
Other Claim Costs	<u>560</u>	<u>2,500</u>	<u>1,000</u>	<u>2,500</u>	<u>2,500</u>
Subtotal: Claims Costs	34,759	37,500	109,576	37,500	37,500
Total Expenditures	\$ 472,614	\$ 473,738	\$ 558,924	\$ 563,343	\$ 563,343

CHANGE IN NET POSITION	\$ 86,008	\$ (37,653)	\$ (77,281)	\$ (36,873)	\$ (36,873)
-------------------------------	------------------	--------------------	--------------------	--------------------	--------------------

NET POSITION

Beginning Net Position	\$ 376,739	\$ 462,747	\$ 462,747	\$ 385,466	\$ 385,466
Ending Net Position	462,747	\$ 425,094	\$ 385,466	\$ 348,593	\$ 348,593



2023 City of Middleton Budget

CDA REVENUES

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
MISCELLANEOUS REVENUES								
203-4811-00	INTEREST ON INVESTMENTS	1,000	4,162	1,000	-	1,000	1,000	1,000
203-4812-00	TRANSFER IN	76,000	76,000	70,000	-	120,000	120,000	120,000
203-4820-00	RENT - JONES	11,557	11,538	11,788	-	11,788	11,788	11,788
203-4820-04	RENT MIDDLETON STATION PARK	3,600	3,600	3,600	-	3,600	3,600	3,600
203-4875-00	HUBBARD ACTIVITY CENTER	5,500	3,878	5,500	-	5,500	5,500	5,500
203-4890-00	MISCELLANEOUS REVENUES	-	-	-	-	9,000	9,000	9,000
	TOTAL	97,657	99,416	91,888	-	150,888	150,888	150,888
TOTAL CDA REVENUES		97,657	99,416	91,888	-	150,888	150,888	150,888



2023 City of Middleton Budget

COMMUNITY DEVELOPMENT AUTHORITY

	2021		2022		2023		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATING EXPENSES							
203-5531-001	ECONOMIC ASSISTANCE PMTS	-	-	-	-	-	-
203-5531-003	OTHER	-	-	-	-	-	-
203-5540-001	DOWNTOWN SNOW REMOVAL	25,000	19,107	25,000	-	25,000	25,000
203-5540-002	SENIOR CENTER BUILDING MTNANCE	5,000	112	5,000	-	2,000	2,000
203-5540-003	DOWNTOWN MARKETING ASSISTANCE	7,500	3,000	-	-	-	-
203-5540-004	CDA EVENT SPONSORSHIP	7,500	9,214	7,500	-	7,500	7,500
203-5540-005	BANNERS/HOLIDAY LIGHTS	10,000	9,910	10,000	-	15,000	15,000
203-5540-006	LAABOR DOWNTOWN MAINTENANCE	21,000	26,209	15,000	-	27,000	27,000
203-5540-007	DOWNTOWN LANDSCAPE/MTNANCE	37,062	37,151	18,000	-	45,000	45,000
203-5599-000	DEPRECIATION EXPENSE	-	74,808	-	-	-	-
203-5714-001	TENANT IMPROVEMENT	-	-	-	-	-	-
203-5720-112	PART-TIME-NON PERM.	-	-	21,042	-	23,050	23,050
203-5720-192	RETIREMENT	-	-	-	-	1,567	1,567
203-5720-193	FICA	-	-	1,610	-	1,763	1,763
203-5720-210	MISCELLANEOUS EXPENSES	1,000	(3,940)	1,000	-	1,000	1,000
203-5720-230	CITY HALL COMMUNITY GARDEN	-	-	-	-	-	-
203-5722-310	PROFESSIONAL SERVICES	-	-	-	-	-	-
203-5820-705	LOAN WRITEOFFS	-	-	-	-	-	-
203-5923-990	TRANSFER TO TIF FUND	-	-	-	-	-	-
203-5923-995	TRANSFER TO FUND 416	-	-	-	-	-	-
203-5923-999	TRANSFER TO DEBT SERVICE FUND	-	-	-	-	-	-
	TOTAL	114,062	175,571	104,152	-	148,880	148,880
TOTAL COMMUNITY DEVELOPMENT AUTHORITY		114,062	175,571	104,152	-	148,880	148,880



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
GENERAL CAPITAL BORROWING SUMMARY**

REQUESTED ANNUAL GENERAL CAPITAL BORROWING (2023-2027 CIP)

Category	2023	2024	2025	2026	2027	Total
Administration/Other	\$ 10,450	\$ -	\$ -	\$ -	\$ -	\$ 10,450
Building Inspection	187,000	55,000	55,000	43,000	40,000	380,000
Community Services	-	-	-	-	-	-
Conservancy Lands	206,555	146,555	120,000	90,000	100,000	663,110
EMS	40,000	73,000	800,000	3,715,000	96,000	4,724,000
Fire District	-	-	-	-	-	-
Information Technology	120,000	45,000	95,000	75,000	45,000	380,000
Library	200,000	-	1,000,000	-	-	1,200,000
Parks, Recreation & Forestry	521,000	524,500	592,000	333,750	305,000	2,276,250
Planning	276,700	208,000	-	-	-	484,700
Police	189,276	165,000	150,000	100,000	100,000	704,276
Public Works: Streets	1,949,348	2,220,000	2,000,000	2,005,000	2,000,000	10,174,348
Public Works: Fleet Additions	170,000	350,000	-	-	-	520,000
Public Works: Other Projects	205,250	168,500	226,667	36,250	92,500	729,167
Vehicle Replacement Plan	525,000	550,000	575,000	600,000	625,000	2,875,000
Water Resources	166,246	646,912	1,091,912	2,712,000	1,512,000	6,129,070
TOTAL	\$ 4,766,825	\$ 5,152,467	\$ 6,705,579	\$ 9,710,000	\$ 4,915,500	\$ 31,250,371

PROJECTED ANNUAL GENERAL CAPITAL BORROWING (2023-2027 CIP)

Category	2023	2024	2025	2026	2027	Total
Administration/Other	\$ 10,450	\$ -	\$ -	\$ -	\$ -	\$ 10,450
Building Inspection	127,000	55,000	55,000	43,000	100,000	380,000
Community Services	-	-	-	-	-	-
Conservancy Lands	51,555	165,000	190,500	156,055	100,000	663,110
EMS	40,000	73,000	-	115,000	563,000	791,000
Fire District	-	-	-	-	-	-
Information Technology	120,000	45,000	95,000	75,000	45,000	380,000
Library	-	-	-	100,000	-	100,000
Parks, Recreation & Forestry	287,000	524,500	592,000	333,945	305,000	2,042,445
Planning	294,875	-	-	-	-	294,875
Police	99,276	165,000	150,000	100,000	100,000	614,276
Public Works: Streets	1,363,348	2,220,000	2,000,000	2,005,000	2,000,000	9,588,348
Public Works: Fleet Additions	-	-	-	350,000	-	350,000
Public Works: Other Projects	115,250	165,500	305,500	85,000	125,000	796,250
Vehicle Replacement Plan	500,000	525,000	550,000	575,000	600,000	2,750,000
Water Resources	91,246	62,000	62,000	62,000	62,000	339,246
TOTAL	\$ 3,100,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 19,100,000

AMOUNT OVER TARGET	\$ (1,666,825)	\$ (1,152,467)	\$ (2,705,579)	\$ (5,710,000)	\$ (915,500)	\$ (12,150,371)
---------------------------	-----------------------	-----------------------	-----------------------	-----------------------	---------------------	------------------------



2023 Approved Capital Budget Decision Matrix

Type of Project	2023 Proposed	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
Capital Projects Funds & TIF	24,403,626	3,100,000	19,190,500	299,000	244,000	1,570,126
Golf Course	1,555,300	-	633,985	300,000	621,315	-
Sewer Utility	525,000	-	-	525,000	-	-
Storm Water Utility	1,050,000	-	-	500,000	-	550,000
Water Utility	1,283,000	-	-	1,283,000	-	-
Fire District	200,109	-	-	-	200,109	-
Total	29,017,035	3,100,000	19,824,485	2,907,000	1,065,424	2,120,126

Department and Project	Project #	Y / N	2023 Approved	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
ADMINISTRATION								
1 Replacement of City Hall Mailroom Copier	AD-23-01	Y	10,450	10,450	-	-	-	-
TOTAL			10,450	10,450	-	-	-	-
BUILDING INSPECTION								
1 City Hall access control	BI-23-01	Y	60,000	-	-	-	-	60,000
2 City Hall admin remodel project	BI-23-02	Y	40,000	40,000	-	-	-	-
3 Senior Center glass block replacement	BI-23-03	Y	60,000	60,000	-	-	-	-
4 Senior Center furnace replacements	BI-23-04	Y	27,000	27,000	-	-	-	-
TOTAL			187,000	127,000	-	-	-	60,000
CONSERVANCY LANDS								
1 Conservancy Lands 5 Year Plan (2023-2028)	CL-23-01	Y	25,000	25,000	-	-	-	-
2 Post Flood Tiedeman Pond Revegetation	CL-23-02	Y	6,290	6,290	-	-	-	-
3 Post Flood Stricker Pond Revegetation	CL-23-03	Y	5,265	5,265	-	-	-	-
4 Pheasant Branch Creek Corridor Restoration	CL-23-04	N	See SWU #9	-	-	-	-	-
7 Bock Community Forest	CL-23-07	Y	30,000	15,000	-	-	-	15,000
TOTAL			66,555	51,555	-	-	-	15,000
EMS								
1 EMS Station Mezzanine Storage Area	EM-23-01	Y	40,000	40,000	-	-	-	-
TOTAL			40,000	40,000	-	-	-	-
FIRE DISTRICT								
1 Public Safety (Fire) Capital Reserve	FI-23-01	Y	200,109	-	-	-	200,109	-
TOTAL			200,109	-	-	-	200,109	-
GOLF COURSE								
1 PV Road Lake 2 & 3 Renovation (Part 1)	GC-23-01	Y	593,985	-	593,985	-	-	-
2 Internal Golf Course Renovation (Part 2)	GC-23-02	Y	791,315	-	-	170,000	621,315	-
3 Signage and Gate Replacement	GC-23-03	Y	80,000	-	40,000	40,000	-	-
4 Maintenance Building Addition and Master Plan Phase 1	GC-23-04	Y	20,000	-	-	20,000	-	-
5 Sealcoat Parking Lot	GC-23-05	Y	25,000	-	-	25,000	-	-
6 FW Top Dresser	GC-23-06	Y	25,000	-	-	25,000	-	-
7 Trap Rake	GC-23-07	Y	20,000	-	-	20,000	-	-
TOTAL			1,555,300	-	633,985	300,000	621,315	-
INFORMATION TECHNOLOGY								
1 Computer Replacement Plan	IT-23-01	Y	45,000	45,000	-	-	-	-
2 SAN Storage Replacement	IT-23-02	Y	75,000	75,000	-	-	-	-
TOTAL			120,000	120,000	-	-	-	-
PARKS, RECREATION, & FORESTRY								
1 Walter Bauman Aquatic Center	PR-23-01	Y	150,000	-	-	-	-	150,000
2 Urban Forestry Grant (Spongy Moth Suppression)	PR-23-02	Y	59,000	35,000	-	-	-	24,000
3 Lakeview Tennis Courts	PR-23-03	Y	490,000	157,000	-	225,000	108,000	-
5 Penni Klein ADA Compliance	PR-23-05	Y	75,000	75,000	-	-	-	-
8 Athletic Court Maintenance Program	PR-23-08	Y	20,000	20,000	-	-	-	-
9 Parisi Park Shelter	PR-23-10	Y	50,000	-	-	50,000	-	-
10 Hinrichs Family Farm Park basketball court	PR-23-13	Y	24,000	-	-	24,000	-	-
TOTAL			868,000	287,000	-	299,000	108,000	174,000



2023 City of Middleton Budget

Department and Project	Project #	Y / N	2023 Approved	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
PLANNING								
1 N Mendota Trail East: Construction (Grant/Capital)	PL-23-01	Y	200,000	-	-	-	-	200,000
2 Purchase of 100 kW Police Station Solar Array + Microgrid	PL-23-02	Y	76,000	76,000	-	-	-	-
3 Installation of Microgrid with Police Station Solar Array (C.	PL-23-12	Y	200,000	200,000	-	-	-	-
5 Scanning Service for Plan Commission Files (Capital)	PL-23-04	Y	18,875	18,875	-	-	-	-
TOTAL			494,875	294,875	-	-	-	200,000
POLICE DEPARTMENT								
1 Body Worn Camera Replacement	PD-23-01	Y	65,000	19,276	-	-	-	45,724
2 NextLog 911 Recording System	PD-23-02	Y	32,000	32,000	-	-	-	-
3 Replacement of Library Auxiliary Base Station	PD-23-03	Y	13,000	13,000	-	-	-	-
4 HVAC Computer System Upgrade	PD-23-04	Y	10,000	-	-	-	-	10,000
5 Radar Unit Replacement	PD-23-05	Y	35,000	35,000	-	-	-	-
6 New Squad Car for Additional Staff	PD-23-12	Y	80,000	-	-	-	-	80,000
TOTAL			235,000	99,276	-	-	-	135,724
PUBLIC WORKS (STREETS)								
1 Pleasant View Reconstruction (TIF)	PW-23-01	Y	14,500,000	-	14,500,000	-	-	-
2 Parmenter Reconstruction (N. Century)(TIF/Grant)	PW-23-02	Y	4,600,000	-	3,710,000	-	-	890,000
3 Parmenter, Elmwood, Aurora Reconstruction (TIF)	PW-23-03	Y	790,000	-	790,000	-	-	-
4 Parmenter Resurfacing (South - Terrace)	PW-23-04	Y	100,000	100,000	-	-	-	-
5 Street Surface Treatments (incl. crack filling)	PW-23-05	Y	250,000	114,000	-	-	136,000	-
6 Bridge Repairs (Newly added in 2023)	PW-23-06	Y	175,000	175,000	-	-	-	-
7 Middleton Springs Reconstruction	PW-23-07	Y	350,000	350,000	-	-	-	-
9 Elmwood Resurfacing (Bristol - S. Gateway)	PW-23-09	Y	600,000	553,348	-	-	-	46,652
10 Franklin Reconstruction (Bristol - Branch)	PW-23-11	Y	65,000	65,000	-	-	-	-
11 Elmwood Resurfacing (Parmenter - Bristol)	PW-23-12	Y	6,000	6,000	-	-	-	-
12 Century Avenue Bridge Design (TIF)	NEW	Y	50,000	-	50,000	-	-	-
TOTAL			21,486,000	1,363,348	19,050,000	-	136,000	936,652
PUBLIC WORKS (OTHER)								
1 Replace Traffic Signal Controller: Century/Allen	PO-23-01	Y	65,000	16,250	-	-	-	48,750
2 Replace Downtown Street Light Poles w/ Aluminum (TIF)	PO-23-02	Y	140,500	-	140,500	-	-	-
3 Replace Mobile Radios	PO-23-03	Y	24,000	24,000	-	-	-	-
4 Epoxy Floor Coating at Middleton Recycling Center	PO-23-04	Y	30,000	30,000	-	-	-	-
5 Rectangular Rapid Flashing Beacon: University/Mayflower	PO-23-05	Y	15,000	15,000	-	-	-	-
Pheasant Branch Road Sidewalk	PO-23-11	Y	30,000	30,000	-	-	-	-
TOTAL			304,500	115,250	140,500	-	-	48,750
SEWER UTILITY								
1 Sewer Main Replacement	SU-23-01	Y	400,000	-	-	400,000	-	-
4 Sewer Utility Equipment Replacement	SU-23-02	Y	125,000	-	-	125,000	-	-
TOTAL			525,000	-	-	525,000	-	-
STORM WATER UTILITY								
1 Spring Hill Pond: Sediment Removal	SW-23-01	Y	150,000	-	-	150,000	-	-
2 Middleton Hills SE Pond: Dredging	SW-23-02	Y	100,000	-	-	100,000	-	-
3 Misty Valley	SW-23-03	Y	400,000	-	-	-	-	400,000
4 Hidden Oaks	SW-23-04	Y	300,000	-	-	150,000	-	150,000
5 Airport Ditch Sediment removal	SW-23-05	Y	20,000	-	-	20,000	-	-
6 Algonquin Ditch Maintenance	SW-23-06	Y	30,000	-	-	30,000	-	-
7 Airport Rd. Business Park Drainageway	SW-23-07	Y	15,000	-	-	15,000	-	-
8 Airport Ditches Assessment and Dredging	SW-23-08	Y	15,000	-	-	15,000	-	-
9 Pheasant Branch Creek Corridor Restoration	CL-23-04	Y	20,000	-	-	20,000	-	-
TOTAL			1,050,000	-	-	500,000	-	550,000
VEHICLE & EQUIPMENT REPLACEMENT PLAN								
1 Vehicle Replacement Plan Annual Funding	VE-23-01	Y	500,000	500,000	-	-	-	-
TOTAL			500,000	500,000	-	-	-	-
WATER RESOURCES COMMISSION								
1 Adaptive Management/TMDL Compliance	WR-23-01	Y	61,246	61,246	-	-	-	-
2 Flood Mapping	WR-23-02	Y	30,000	30,000	-	-	-	-
TOTAL			91,246	91,246	-	-	-	-
WATER UTILITY								
1 Water Meter Replacement	WU-23-01	Y	75,000	-	-	75,000	-	-
2 Water Main Replacement	WU-23-02	Y	875,000	-	-	875,000	-	-
3 Well Rehab	WU-23-03	Y	175,000	-	-	175,000	-	-
4 Water Utility Vehicle Replacement	WU-23-04	Y	145,500	-	-	145,500	-	-
5 Water Utility Equipment Replacement	WU-23-05	Y	12,500	-	-	12,500	-	-
TOTAL			1,283,000	-	-	1,283,000	-	-
TOTAL ALL DEPARTMENTS			29,017,035	3,100,000	19,824,485	2,907,000	1,065,424	2,120,126



2023 City of Middleton Budget

Department and Project	Project #	Y / N	2023 Approved	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
Additional Borrowing for PBC Trails & Bridges Project				1,500,000				
Net General Capital Borrowing				4,600,000				



2023 Approved Capital Budget Items by Account Number

Department and Project	Project #	Account Description	Account Number	Budget Amount
ADMINISTRATION				
1 Replacement of City Hall Mailroom Copier	AD-23-01	Administration Capital: Capital Outlay	416-5830-800	10,450
TOTAL				10,450
BUILDING INSPECTION				
1 City Hall access control	BI-23-01	City Hall Repairs: Contratual Expenses	215-5160-800	60,000
2 City Hall admin remodel project	BI-23-02	City Hall Repairs: Capital Outlay	416-5825-800	40,000
3 Senior Center glass block replacement	BI-23-03	Senior Center Repairs: Capital Outlay	416-5650-800	60,000
4 Senior Center furnace replacements	BI-23-04	Senior Center Repairs: Capital Outlay	416-5650-800	27,000
TOTAL				187,000
CONSERVANCY LANDS				
1 Conservancy Lands 5 Year Plan (2023-2028)	CL-23-01	Conservancy Land Plan: Contractual Exp.	414-5127-005	25,000
2 Post Flood Tiedeman Pond Revegitation	CL-23-02	Flood Recovery: Contractual Expenses	414-5150-005	6,290
3 Post Flood Stricker Pond Revegitation	CL-23-03	Flood Recovery: Contractual Expenses	414-5150-005	5,265
4 Bock Community Forest	CL-23-07	Bock Community Forest: Contractual Exp.	414-5131-005	30,000
TOTAL				66,555
EMS				
1 EMS Station Mezzanine Storage Area	EM-23-01	EMS Facility: Capital Outlay	416-5116-800	40,000
TOTAL				40,000
FIRE DISTRICT				
1 Public Safety (Fire) Capital Reserve	FI-23-01	Fire District Capital Contribution	100-5220-991	200,109
TOTAL				200,109
GOLF COURSE				
1 PV Road Lake 2 & 3 Renovation (Part 1)	GC-23-01	Pleasant View Road: PVGC Impacts	401-5210-650	593,985
2 Internal Golf Course Renovation (Part 2)	GC-23-02	Capital Expenses: Capital Outlay	650-5550-800	791,315
3 Signage and Gate Replacement	GC-23-03	Capital Expenses: Capital Outlay	650-5550-800	40,000
3 Signage and Gate Replacement	GC-23-03	Pleasant View Road: PVGC Impacts	401-5210-650	40,000
4 Maintenance Building Addition and Master Plan Pha:	GC-23-04	Capital Expenses: Capital Outlay	650-5550-800	20,000
5 Sealcoat Parking Lot	GC-23-05	Capital Expenses: Capital Outlay	650-5550-800	25,000
6 FW Top Dresser	GC-23-06	Capital Expenses: Capital Outlay	650-5550-800	25,000
7 Trap Rake	GC-23-07	Capital Expenses: Capital Outlay	650-5550-800	20,000
TOTAL				1,555,300
INFORMATION TECHNOLOGY				
1 Computer Replacement Plan	IT-23-01	Information Technology: Capital Outlay	416-5500-800	45,000
2 SAN Storage Replacement	IT-23-02	IT Storage System: Capital Outlay	416-5520-800	75,000
TOTAL				120,000
PARKS, RECREATION, & FORESTRY				
1 Walter Bauman Aquatic Center	PR-23-01	ARPA Fund Aquatic Center: Capital Outlay	215-5542-800	150,000
2 Urban Forestry Grant (Spongy Moth Supression)	PR-23-02	Invasive Species: Contractual Expenses	414-5115-005	59,000
3 Lakeview Tennis Courts	PR-23-03	Tennis Court Rehab.: Contractual Expenses	414-5322-005	265,000
3 Lakeview Tennis Courts	PR-23-03	Tennis Court Rehab.: Contractual Expenses	210-5240-800	225,000
4 Penni Klein ADA Compliance	PR-23-05	Playground Equipment: Capital Outlay	414-5382-800	75,000
5 Athletic Court Maintenance Program	PR-23-08	Resurface Courts: Construction	414-5330-010	20,000
6 Parisi Park Shelter	PR-23-10	Parisi Park: Capital Outlay	210-5232-800	50,000
7 Hinrichs Family Farm Park basketball court	PR-23-13	Park Development: Capital Outlay	210-5240-800	24,000
TOTAL				868,000



2023 Approved Capital Budget Items by Account Number

Department and Project	Project #	Account Description	Account Number	Budget Amount
PLANNING				
1 N Mendota Trail East: Construction (Grant/Capital)	PL-23-01	N Mendota Trail E Segment: Construction	412-5417-010	200,000
2 Purchase of 100 kW Police Station Solar Array + Micr	PL-23-02	Other Energy Projects: Capital Outlay	416-5709-800	76,000
3 Installation of Microgrid with Police Station Solar Arr	PL-23-12	Battery Storage Project: Capital Outlay	416-5731-800	200,000
3 Scanning Service for Plan Commission Files (Capital)	PL-23-04	Other Planning Projects: Capital Outlay	416-5709-800	18,875
TOTAL				494,875
POLICE DEPARTMENT				
1 Body Worn Camera Replacement	PD-23-01	Radio Replacement: Capital Outlay	416-5320-800	65,000
2 NextLog 911 Recording System	PD-23-02	Next Gen 911 System: Capital Outlay	416-5327-800	32,000
3 Replacement of Library Auxiliary Base Station	PD-23-03	Police Radio System: Capital Outlay	416-5318-800	13,000
4 HVAC Computer System Upgrade	PD-23-04	Police Field Services: Capital Outlay	215-5212-800	10,000
5 Radar Unit Replacement	PD-23-05	Police Equipment: Capital Outlay	416-5317-800	35,000
6 New Squad Car for Additional Staff	PD-23-12	Police Equipment: Capital Outlay	215-5212-800	80,000
TOTAL				235,000
PUBLIC WORKS (STREETS)				
1 Pleasant View Reconstruction (TIF)	PW-23-01	Pleasant View Road: Construction	401-5210-010	14,500,000
2 Parmenter Reconstruction (N. Century)(TIF/Grant)	PW-23-02	Parmenter N to Century: Construction	401-5223-010	4,600,000
3 Parmenter, Elmwood, Aurora Reconstruction (TIF)	PW-23-03	Downtown Parmenter: Construction	401-5193-010	790,000
4 Parmenter Resurfacing (South - Terrace)	PW-23-04	Resurfacing Projects: Construction	412-5350-010	100,000
5 Street Surface Treatments (incl. crack filling)	PW-23-05	Surface Treatments: Construction	412-5315-010	250,000
6 Bridge Repairs (Newly added in 2023)	PW-23-06	Bridge Repair: Construction	412-5319-010	175,000
7 Middleton Springs Reconstruction	PW-23-07	Middleton Springs Drive: Construction	412-5337-010	350,000
8 Elmwood Resurfacing (Bristol - S. Gateway)	PW-23-09	Resurfacing Projects: Construction	412-5351-010	600,000
9 Franklin Reconstruction (Bristol - Branch)	PW-23-11	Franklin Reconstruction: Design	412-5338-005	65,000
10 Elmwood Resurfacing (Parmenter - Bristol)	PW-23-12	Resurfacing Projects: Construction	412-5351-010	6,000
11 Century Avenue Bridge Design (TIF)	NEW	Century Avenue Bridge: Design	501-5307-005	50,000
TOTAL				21,486,000
PUBLIC WORKS (OTHER)				
1 Replace Traffic Signal Controller: Century/Allen	PO-23-01	Traffic Signal Equipment: Capital Outlay	412-5812-800	65,000
2 Replace Downtown Street Light Poles w/ Aluminum	PO-23-02	Downtown Street Lights: Capital Outlay	401-5190-817	140,500
3 Replace Mobile Radios	PO-23-03	Radio Upgrade: Capital Outlay	412-5815-800	24,000
4 Epoxy Floor Coating at Middleton Recycling Center	PO-23-04	Misc Projects-Recycle Center: Construction	412-5713-800	30,000
5 Rectangular Rapid Flashing Beacon: University/Mayf	PO-23-05	Pedestrian Improvements: Construction	412-5420-010	15,000
6 Pheasant Branch Rd. Sidewalk	PO-23-11	Other Sidewalks: Construction	412-5441-010	30,000
TOTAL				304,500
SEWER UTILITY				
1 Sewer Main Replacement	SU-23-01	Sewer Capital: Main Replacement	620-6297-815	400,000
2 Sewer Utility Equipment Replacement	SU-23-02	Sewer Capital: Garage & Equipment	620-6297-825	125,000
TOTAL				525,000



2023 Approved Capital Budget Items by Account Number

Department and Project	Project #	Account Description	Account Number	Budget Amount
STORM WATER UTILITY				
1 Spring Hill Pond: Sediment Removal	SW-23-01	Spring Hill Pond: Capital Outlay	630-5726-800	150,000
2 Middleton Hills SE Pond: Dredging	SW-23-02	Middleton Hills Pond: Capital Outlay	630-5725-800	100,000
3 Misty Valley	SW-23-03	Misty Valley Stormwater: Capital Outlay	215-5370-800	400,000
4 Hidden Oaks	SW-23-04	Hidden Oaks Stormwater: Capital Outlay	215-5375-800	150,000
4 Hidden Oaks	SW-23-04	Hidden Oaks Stormwater: Capital Outlay	630-5741-800	150,000
5 Airport Ditch Sediment removal	SW-23-05	Airport Ditch Maintenance: Capital Outlay	630-5739-800	20,000
6 Algonquin Ditch Maintenance	SW-23-06	Stormwater Maintenance: Outside Services	630-5200-310	30,000
7 Airport Rd. Business Park Drainageway	SW-23-07	Airport Rd Bus Pk Drainage: Capital Outlay	630-5740-800	15,000
8 Airport Ditches Assessment and Dredging	SW-23-08	Airport Ditch Maintenance: Capital Outlay	630-5739-800	15,000
9 Pheasant Branch Creek Corridor Restoration	CL-23-04	Pheasant Branch Creek: Capital Outlay	630-5710-800	20,000
TOTAL				1,050,000
VEHICLE & EQUIPMENT REPLACEMENT PLAN				
1 Vehicle Replacement Plan: Public Works	VE-23-01	Capital Equipment & Repl: Capital Outlay	412-5805-800	153,000
1 Vehicle Replacement Plan: Parks	VE-23-01	Capital Equipment & Repl: Capital Outlay	414-5380-800	227,000
1 Vehicle Replacement Plan: Police/Other	VE-23-01	Squad Car Replacement: Capital Outlay	416-5305-800	120,000
TOTAL				500,000
WATER RESOURCES COMMISSION				
1 Adaptive Management/TMDL Compliance	WR-23-01	Yahara Adaptive Mgmt: Capital Outlay	412-5608-800	61,246
2 Flood Mapping	WR-23-02	Flood Mapping: Capital Outlay	412-5609-800	30,000
TOTAL				91,246
WATER UTILITY				
1 Water Meter Replacement	WU-23-01	Water Capital: New Meters	610-6197-840	75,000
2 Water Main Replacement	WU-23-02	Water Capital: Water Main Replacement	610-6197-820	875,000
3 Well Rehab	WU-23-03	Water Capital: Well Rehab & Construction	610-6197-810	175,000
4 Water Utility Vehicle Replacement	WU-23-04	Water Capital: Garage & Equipment	610-6197-850	145,500
5 Water Utility Equipment Replacement	WU-23-05	Water Capital: Garage & Equipment	610-6197-850	12,500
TOTAL				1,283,000
TOTAL ALL DEPARTMENTS				29,017,035



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2023 TO 2027**

REQUESTED PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source	Project #	Priority	2023	2024	2025	2026	2027	Total
ADMINISTRATION/OTHER			2023	2024	2025	2026	2027	Total
Replacement of City Hall Mailroom Copier	AD-23-01	1	10,450	-	-	-	-	10,450
TOTAL PROJECTS			10,450	-	-	-	-	10,450
General Capital Borrowing			10,450	-	-	-	-	10,450
Other Funding Sources			-	-	-	-	-	-
TOTAL SOURCES			10,450	-	-	-	-	10,450
BUILDING INSPECTION			2023	2024	2025	2026	2027	Total
City Hall access control	BI-23-01	1	60,000	-	-	-	-	60,000
City Hall admin remodel project	BI-23-02	2	40,000	-	-	-	-	40,000
Senior Center glass block replacement	BI-23-03	3	60,000	-	-	-	-	60,000
Senior Center furnace replacements	BI-23-04	4	27,000	30,000	30,000	18,000	15,000	120,000
Document scanning historical permit files	BI-23-05	5	-	25,000	25,000	25,000	25,000	100,000
TOTAL PROJECTS			187,000	55,000	55,000	43,000	40,000	380,000
General Capital Borrowing			187,000	55,000	55,000	43,000	40,000	380,000
Other Funding Sources			-	-	-	-	-	-
TOTAL SOURCES			187,000	55,000	55,000	43,000	40,000	380,000
CONSERVANCY LANDS			2023	2024	2025	2026	2027	Total
Conservancy Lands 5 Year Plan (2023-2028)	CL-23-01	1	25,000	-	-	-	-	25,000
Post Flood Tiedeman Pond Revegitation	CL-23-02	2	6,290	6,290	-	-	-	12,580
Post Flood Stricker Pond Revegitation	CL-23-03	3	5,265	5,265	-	-	-	10,530
Pheasant Branch Creek Corridor Restoration	CL-23-04	4	20,000	20,000	20,000	20,000	20,000	100,000
Bock Hayfield Prairie Conversion	CL-23-05	5	10,000	10,000	10,000	10,000	10,000	50,000
Bock Community Forest Master Plan Update	CL-23-06	6	10,000	-	-	-	-	10,000
Bock Community Forest	CL-23-07	7	30,000	20,000	10,000	-	-	60,000
Hubbard Property Trail Installation	CL-23-08	8	25,000	-	-	-	-	25,000
Hidden Oaks Master Plan	CL-23-09	9	10,000	-	-	-	-	10,000
Hidden Oaks Restoration	CL-23-10	10	10,000	10,000	10,000	10,000	10,000	50,000
Pheasant Branch Conservancy Tile Break	CL-23-11	11	15,000	10,000	10,000	10,000	10,000	55,000
North Fork Restoration	CL-23-12	12	10,000	10,000	10,000	10,000	10,000	50,000
Middleton Hills Restorations	CL-23-13	13	20,000	10,000	-	-	-	30,000
Mary E Jacobsen Trail Installation	CL-23-14	14	15,000	-	-	-	-	15,000
Trail Marking and Deliniation	CL-23-15	15	10,000	-	10,000	-	10,000	30,000
Graber Pond Master Plan	CL-23-16	16	-	15,000	-	-	-	15,000
Graber Pond Restoration	CL-23-17	17	-	10,000	10,000	10,000	10,000	40,000
South Fork Oak Woodland Conservancy Master Plan	CL-23-18	18	-	10,000	-	-	-	10,000
South Fork Oak Woodland Restoration	CL-23-19	19	-	10,000	10,000	10,000	10,000	40,000
North Fork Master Plan	CL-23-20	20	-	10,000	-	-	-	10,000
Esser Pond Master Plan Update	CL-23-21	21	-	-	15,000	-	-	15,000
Esser Pond Restoration	CL-23-22	22	-	-	10,000	10,000	10,000	30,000
TOTAL PROJECTS			221,555	156,555	125,000	90,000	100,000	693,110
General Capital Borrowing			206,555	146,555	120,000	90,000	100,000	663,110
Other Funding Sources			15,000	10,000	5,000	-	-	30,000
TOTAL SOURCES			221,555	156,555	125,000	90,000	100,000	693,110



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2023 TO 2027**

REQUESTED PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source	Project #	Priority	2023	2024	2025	2026	2027	Total
EMERGENCY MEDICAL SERVICES			2023	2024	2025	2026	2027	Total
EMS Station Mezzanine Storage Area	EM-23-01	1	40,000	-	-	-	-	40,000
Zoll AED Replacements	EM-23-02	2	-	25,000	-	25,000	-	50,000
HVAC Control Systems and Boiler Upgrade	EM-23-03	3	-	48,000	-	30,000	-	78,000
EMS Satellite Station	EM-23-04	4	-	-	800,000	3,600,000	-	4,400,000
EMS Building Roof Replacement	EM-23-05	5	-	-	-	-	96,000	96,000
EMS Station Alerting System Upgrade	EM-23-06	6	-	-	-	60,000	-	60,000
TOTAL PROJECTS			40,000	73,000	800,000	3,715,000	96,000	4,724,000
General Capital Borrowing			40,000	73,000	800,000	3,715,000	96,000	4,724,000
Other Funding Sources			-	-	-	-	-	-
TOTAL SOURCES			40,000	73,000	800,000	3,715,000	96,000	4,724,000
FIRE DISTRICT			2023	2024	2025	2026	2027	Total
Public Safety (Fire) Capital Reserve	FI-23-01	1	200,109	206,112	212,295	218,664	225,224	1,062,404
TOTAL PROJECTS			200,109	206,112	212,295	218,664	225,224	1,062,404
General Capital Borrowing			-	-	-	-	-	-
Other Funding Sources			200,109	206,112	212,295	218,664	225,224	1,062,404
TOTAL SOURCES			200,109	206,112	212,295	218,664	225,224	1,062,404
GOLF COURSE			2023	2024	2025	2026	2027	Total
PV Road Lake 2 & 3 Renovation (Part 1)	GC-23-01	1	593,985	-	-	-	-	593,985
Internal Golf Course Renovation (Part 2)	GC-23-02	2	791,315	-	-	-	-	791,315
Signage and Gate Replacement	GC-23-03	3	80,000	-	-	-	-	80,000
Maintenance Building Addition and Master Plan Phase 1	GC-23-04	4	20,000	500,000	-	-	-	520,000
Sealcoat Parking Lot	GC-23-05	5	25,000	-	-	-	-	25,000
FW Top Dresser	GC-23-06	6	25,000	-	-	-	-	25,000
Trap Rake	GC-23-07	7	20,000	-	-	-	-	20,000
FW Mower	GC-23-08	8	-	-	80,000	-	80,000	160,000
Rough Mower	GC-23-09	9	-	-	50,000	-	50,000	100,000
Green Mower	GC-23-10	10	-	-	75,000	75,000	75,000	225,000
Utility Vehicle	GC-23-11	11	-	-	35,000	-	-	35,000
PermaEdge & Porous Pave bunker renovation	GC-23-12	12	-	20,000	-	20,000	20,000	60,000
Cartpath improvements	GC-23-13	13	-	20,000	-	25,000	25,000	70,000
Storage Shed	GC-23-14	14	-	60,000	-	-	-	60,000
Patio Furniture	GC-23-15	15	-	-	60,000	-	-	60,000
EV Cart Fleet Infrastructure	GC-23-16	16	-	-	-	200,000	-	200,000
Outing Pavillion	GC-23-17	17	-	-	-	300,000	-	300,000
Clubhouse interior upgrade and window Replacement	GC-23-18	18	-	-	-	-	300,000	300,000
Asphalt pavement, mill and overlay, original section	GC-23-19	19	-	-	-	-	300,000	300,000
TOTAL PROJECTS			1,555,300	600,000	300,000	620,000	850,000	3,925,300
General Capital Borrowing			-	-	-	-	-	-
Other Funding Sources			1,555,300	600,000	300,000	620,000	850,000	3,925,300
TOTAL SOURCES			1,555,300	600,000	300,000	620,000	850,000	3,925,300
INFORMATION TECHNOLOGY			2023	2024	2025	2026	2027	Total
Computer Replacement Plan	IT-23-01	1	45,000	45,000	45,000	45,000	45,000	225,000
SAN Storage Replacement	IT-23-02	2	75,000	-	-	-	-	75,000
CityHall/Library Firewall Replacement	IT-23-03	3	-	-	50,000	-	-	50,000
MOC/Taylor Park Firewall Replacement	IT-23-04	4	-	-	-	30,000	-	30,000
PD Isilon SAN Storage Replacement	IT-23-05	5	-	-	-	-	-	-
TOTAL PROJECTS			120,000	45,000	95,000	75,000	45,000	380,000
General Capital Borrowing			120,000	45,000	95,000	75,000	45,000	380,000
Other Funding Sources			-	-	-	-	-	-
TOTAL SOURCES			120,000	45,000	95,000	75,000	45,000	380,000



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2023 TO 2027**

REQUESTED PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source	Project #	Priority	2023	2024	2025	2026	2027	Total
LIBRARY			2023	2024	2025	2026	2027	Total
Restrooms & Plumbing	LB-23-01	1	200,000	-	-	-	-	200,000
HVAC/Mechanical	LB-23-02	2	-	-	1,000,000	-	-	1,000,000
Vehicle	LB-23-03	3	-	250,000	-	-	-	250,000
			<u>200,000</u>	<u>250,000</u>	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>1,450,000</u>
General Capital Borrowing			200,000	-	1,000,000	-	-	1,200,000
Other Funding Sources			-	250,000	-	-	-	250,000
TOTAL SOURCES			<u>200,000</u>	<u>250,000</u>	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>1,450,000</u>
PARKS, RECREATION & FORESTRY			2023	2024	2025	2026	2027	Total
Walter Bauman Aquatic Center	PR-23-01	1	150,000	100,000	100,000	100,000	100,000	550,000
Urban Forestry Grant (Spongy Moth Suppression)	PR-23-02	1	59,000	35,000	-	-	-	94,000
Lakeview Tennis Courts	PR-23-03	2	490,000	-	-	-	-	490,000
Recreation Software - CivicRec	PR-23-04	3	21,000	-	-	-	-	21,000
Penni Klein ADA Compliance	PR-23-05	3	75,000	-	-	-	-	75,000
Lake Street Boat Launch Improvements	PR-23-06	4	125,000	-	-	-	-	125,000
Playground Replacment Program	PR-23-07	5	40,000	60,000	40,000	60,000	60,000	260,000
Athletic Court Maintenance Program	PR-23-08	6	20,000	34,500	57,000	120,000	45,000	276,500
All Abilities Playground	PR-23-09	7	-	1,000,000	-	-	-	1,000,000
Parisi Park Shelter	PR-23-10	8	50,000	500,000	-	-	-	550,000
Lakeview East Park Improvements	PR-23-11	9	-	45,000	-	-	-	45,000
Taylor Park parking lot	PR-23-12	10	-	-	-	-	100,000	100,000
Hinrichs Family Farm Park basketball court	PR-23-13	11	24,000	-	-	-	-	24,000
Parkside Heights Path	PR-23-14	12	-	-	-	53,750	-	53,750
Orchid Heights Path	PR-23-15	13	-	-	395,000	-	-	395,000
			<u>1,054,000</u>	<u>1,774,500</u>	<u>592,000</u>	<u>333,750</u>	<u>305,000</u>	<u>4,059,250</u>
General Capital Borrowing			521,000	524,500	592,000	333,750	305,000	2,276,250
Other Funding Sources			533,000	1,250,000	-	-	-	1,783,000
TOTAL SOURCES			<u>1,054,000</u>	<u>1,774,500</u>	<u>592,000</u>	<u>333,750</u>	<u>305,000</u>	<u>4,059,250</u>
PLANNING			2023	2024	2025	2026	2027	Total
N Mendota Trail East: Construction (Grant/Capital)	PL-23-01	1	200,000	200,000	-	-	-	400,000
Purchase of 100 kW Police Station Solar Array + Microgrid	PL-23-02	2	56,700	-	-	-	-	56,700
Installation of Microgrid with Police Station Solar Array (Capital)	PL-23-12	2	200,000	-	-	-	-	200,000
Middleton Sign Public Art Project at Quarry Skate Park	PL-23-03	3	40,000	-	-	-	-	40,000
Scanning Service for Plan Commission Files (Capital)	PL-23-04	4	20,000	-	-	-	-	20,000
Pheasant Branch Conservancy Trailhead (TIF 5)	PL-23-05	5	-	-	-	149,958	999,742	1,149,700
Century Avenue Road Diet Study (Capital)	PL-23-06	6	-	40,000	-	-	-	40,000
Lisa Lane Streetscaping (TIF 5)	PL-23-07	7	-	450,000	-	-	-	450,000
Utility Undergrounding on Century Avenue (TIF 5)	PL-23-08	8	-	-	600,000	-	-	600,000
Cayuga Connector (TIF 3)	PL-23-09	9	-	-	300,000	-	-	300,000
Meriter Infrastructure, First Phase (TIF 5)	PL-23-10	10	-	-	3,700,000	-	-	3,700,000
Community Campus Plan (TIF 3)	PL-23-11	11	-	-	TBD	-	-	-
			<u>516,700</u>	<u>690,000</u>	<u>4,600,000</u>	<u>149,958</u>	<u>999,742</u>	<u>6,956,400</u>
General Capital Borrowing			276,700	208,000	-	-	-	484,700
Other Funding Sources			240,000	482,000	4,600,000	149,958	999,742	6,471,700
TOTAL SOURCES			<u>516,700</u>	<u>690,000</u>	<u>4,600,000</u>	<u>149,958</u>	<u>999,742</u>	<u>6,956,400</u>



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2023 TO 2027**

REQUESTED PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source	Project #	Priority	2023	2024	2025	2026	2027	Total
POLICE DEPARTMENT			2023	2024	2025	2026	2027	Total
Body Worn Camera Replacement	PD-23-01	1	65,000	-	-	-	-	65,000
NextLog 911 Recording System	PD-23-02	2	32,000	-	-	-	-	32,000
Replacement of Library Auxiliary Base Station	PD-23-03	3	13,000	-	-	-	-	13,000
HVAC Computer System Upgrade	PD-23-04	4	10,000	-	-	-	-	10,000
Radar Unit Replacement	PD-23-05	5	35,000	-	-	-	-	35,000
New Squad Car for Additional Staff	PD-23-12	12	80,000	-	-	-	-	80,000
UPS Replacement	PD-23-06	6	-	100,000	-	-	-	100,000
Panasonic Arbitrator In-Car Recording System Replacement	PD-23-07	7	-	65,000	-	-	-	65,000
Replacement of Dispatch Console	PD-23-08	8	-	-	100,000	-	-	100,000
Replacement of Department Patrol Rifles	PD-23-09	9	-	-	50,000	-	-	50,000
Wrap Reality VR Training Platform	PD-23-10	10	-	-	-	100,000	-	100,000
Surveillance Camera Upgrade	PD-23-11	11	-	-	-	-	100,000	100,000
			235,000	165,000	150,000	100,000	100,000	750,000
General Capital Borrowing			189,276	165,000	150,000	100,000	100,000	704,276
Other Funding Sources			45,724	-	-	-	-	45,724
TOTAL SOURCES			235,000	165,000	150,000	100,000	100,000	750,000
PUBLIC WORKS: STREETS			2023	2024	2025	2026	2027	Total
Pleasant View Reconstruction (TIF)	PW-23-01	1	14,000,000	-	-	-	-	14,000,000
Parmenter Reconstruction (N. Century)(TIF/Grant)	PW-23-02	2	4,600,000	-	-	-	-	4,600,000
Parmenter, Elmwood, Aurora Reconstruction (TIF)	PW-23-03	3	790,000	-	-	-	-	790,000
Parmenter Resurfacing (South - Terrace)	PW-23-04	4	100,000	-	-	-	-	100,000
Street Surface Treatments (incl. crack filling)	PW-23-05	5	250,000	250,000	300,000	500,000	550,000	1,850,000
Bridge Repairs (Newly added in 2023)	PW-23-06	6	175,000	-	-	-	-	175,000
Middleton Springs Reconstruction	PW-23-07	7	350,000	-	-	-	-	350,000
Clark, Lee Reconstruction	PW-23-08	8	450,000	-	-	-	-	450,000
Elmwood Resurfacing (Bristol - S. Gateway)	PW-23-09	9	600,000	-	-	-	-	600,000
Lake, Dewey Reconstruction	PW-23-10	10	-	370,000	-	-	-	370,000
Franklin Reconstruction (Bristol - Branch)	PW-23-11	11	65,000	830,000	-	-	-	895,000
Elmwood Resurfacing (Parmenter - Bristol)	PW-23-12	12	6,000	100,000	-	-	-	106,000
N. Westfield, Hampstead Cts. Resurfacing	PW-23-13	13	-	360,000	-	-	-	360,000
Library Parking Lot Resurfacing (Moved from 2023)	PW-23-14	14	-	200,000	-	-	-	200,000
Century Ave. Bridge Replacement (TIF)	PW-23-15	15	-	-	-	-	1,000,000	1,000,000
Mound Reconstruction	PW-23-16	16	-	30,000	105,000	-	-	135,000
Columbus, Boulder, Mayflower Reconstruction	PW-23-17	17	-	80,000	945,000	-	-	1,025,000
Kenyon Resurfacing	PW-23-18	18	-	-	380,000	-	-	380,000
Diane, Mathews Resurfacing	PW-23-19	19	-	-	210,000	-	-	210,000
Lakeview Reconstruction	PW-23-20	20	-	-	60,000	530,000	-	590,000
Resurfacing Projects (3 areas)	PW-23-21	21	-	-	-	945,000	-	945,000
Elm Reconstruction	PW-23-22	22	-	-	-	30,000	140,000	170,000
Resurfacing Projects (5 areas)	PW-23-23	25	-	-	-	-	1,250,000	1,250,000
Design 2028 Reconstruction Projects	PW-23-24	24	-	-	-	-	60,000	60,000
			21,386,000	2,220,000	2,000,000	2,005,000	3,000,000	30,611,000
General Capital Borrowing			1,949,348	2,220,000	2,000,000	2,005,000	2,000,000	10,174,348
Other Funding Sources			19,436,652	-	-	-	1,000,000	20,436,652
TOTAL SOURCES			21,386,000	2,220,000	2,000,000	2,005,000	3,000,000	30,611,000
PUBLIC WORKS: FLEET ADDITIONS			2023	2024	2025	2026	2027	Total
Ford F-350 with Utility Box	PV-23-01	1	75,000	-	-	-	-	75,000
Ford F-550 with Dump Box	PV-23-02	2	95,000	-	-	-	-	95,000
International M2 106 CC J-hook Truck	PV-23-03	3	-	350,000	-	-	-	350,000
			170,000	350,000	-	-	-	520,000
General Capital Borrowing			170,000	350,000	-	-	-	520,000
Other Funding Sources			-	-	-	-	-	-
TOTAL SOURCES			170,000	350,000	-	-	-	520,000



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2023 TO 2027**

REQUESTED PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source	Project #	Priority	2023	2024	2025	2026	2027	Total
PUBLIC WORKS: OTHER PROJECTS			2023	2024	2025	2026	2027	Total
Replace Traffic Signal Controller: Century/Allen	PO-23-01	1	65,000	65,000	65,000	65,000	65,000	325,000
Replace Downtown Street Light Poles w/ Aluminum (TIF)	PO-23-02	2	140,500	-	-	-	-	140,500
Replace Mobile Radios	PO-23-03	3	24,000	24,000	27,000	-	-	75,000
Epoxy Floor Coating at Middleton Recycling Center	PO-23-04	4	30,000	-	-	-	-	30,000
Rectangular Rapid Flashing Beacon: University/Mayflowe	PO-23-05	5	15,000	-	-	-	-	15,000
Replace Overhead Doors at MOC	PO-23-06	6	120,000	-	-	-	-	120,000
Rail Crossing Repairs	PO-23-07	7	-	10,000	10,000	-	-	20,000
Design Reconfiguration of Ped. Crossings: Century/Allen	PO-23-08	8	-	20,000	-	-	-	20,000
Epoxy Coating on Vehicle Wash Bay Walls	PO-23-09	9	-	10,000	-	-	-	10,000
Shelving in MOC Mechanic's Rooms	PO-23-10	10	-	12,000	-	-	-	12,000
Pheasant Branch Rd. Sidewalk	PO-23-11	11	-	30,000	-	-	-	30,000
Replace/Add Ceiling Fans at MOC	PO-23-12	12	-	30,000	-	-	-	30,000
Replace Univ. Ave. Street Light Poles w/ Aluminum	PO-23-13	13	-	-	168,000	-	-	168,000
Traffic Signal Timing Changes: CTH Q/Hedden	PO-23-14	14	-	-	-	20,000	-	20,000
Add. Pedestrian Connection at Tiedeman Pond	PO-23-15	15	-	-	-	-	30,000	30,000
Traffic Signal Feasibility Study: Allen/Lake	PO-23-16	16	-	-	-	-	30,000	30,000
			<u>394,500</u>	<u>201,000</u>	<u>270,000</u>	<u>85,000</u>	<u>125,000</u>	<u>1,075,500</u>
General Capital Borrowing			205,250	168,500	226,667	36,250	92,500	729,167
Other Funding Sources			<u>189,250</u>	<u>32,500</u>	<u>43,333</u>	<u>48,750</u>	<u>32,500</u>	<u>346,333</u>
TOTAL SOURCES			394,500	201,000	270,000	85,000	125,000	1,075,500
SEWER UTILITY			2023	2024	2025	2026	2027	Total
Sewer Main Replacement	SU-23-01	1	400,000	300,000	300,000	300,000	300,000	1,600,000
Sewer Utility Equipment Replacement	SU-23-02	2	125,000	-	-	-	-	125,000
			<u>525,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>1,725,000</u>
General Capital Borrowing			-	-	-	-	-	-
Other Funding Sources			<u>525,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>1,725,000</u>
TOTAL SOURCES			525,000	300,000	300,000	300,000	300,000	1,725,000
STORM WATER UTILITY			2023	2024	2025	2026	2027	Total
Spring Hill Pond: Sediment Removal	SW-23-01	1	150,000	-	-	-	-	150,000
Middleton Hills SE Pond: Dredging	SW-23-02	2	100,000	-	-	-	-	100,000
Misty Valley	SW-23-03	3	400,000	-	-	-	-	400,000
Hidden Oaks	SW-23-04	4	300,000	-	-	-	-	300,000
Airport Ditch Sediment removal	SW-23-05	5	20,000	-	-	-	-	20,000
Algonquin Ditch Maintenance	SW-23-06	6	30,000	-	-	-	-	30,000
Airport Rd. Business Park Drainageway	SW-23-07	7	15,000	25,000	-	-	-	40,000
Airport Ditches Assessment and Dredging	SW-23-08	8	15,000	100,000	-	-	-	115,000
Greenway Blvd. Greenway Maintenance	SW-23-09	9	-	15,000	150,000	-	-	165,000
Relocate Dredge Spoils From Confluence Pond	SW-23-10	10	-	150,000	-	-	-	150,000
			<u>1,030,000</u>	<u>290,000</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>1,470,000</u>
General Capital Borrowing			-	-	-	-	-	-
Other Funding Sources			<u>1,030,000</u>	<u>290,000</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>1,470,000</u>
TOTAL SOURCES			1,030,000	290,000	150,000	-	-	1,470,000
VEHICLE & EQUIPMENT REPLACEMENT			2023	2024	2025	2026	2027	Total
Vehicle Replacement Plan Annual Funding	VE-23-01	1	525,000	550,000	575,000	600,000	625,000	2,875,000
			<u>525,000</u>	<u>550,000</u>	<u>575,000</u>	<u>600,000</u>	<u>625,000</u>	<u>2,875,000</u>
General Capital Borrowing			525,000	550,000	575,000	600,000	625,000	2,875,000
Other Funding Sources			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SOURCES			525,000	550,000	575,000	600,000	625,000	2,875,000



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2023 TO 2027**

REQUESTED PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source	Project #	Priority	2023	2024	2025	2026	2027	Total
WATER RESOURCES			2023	2024	2025	2026	2027	Total
Adaptive Management/TMDL Compliance	WR-23-01	1	61,246	61,912	61,912	62,000	62,000	309,070
Flood Mapping	WR-23-02	2	30,000	15,000	-	-	-	45,000
South Pond Dredging	WR-23-03	3	75,000	500,000	500,000	-	-	1,075,000
Esser Pond Dredge & Outfall Improvements	WR-23-04	4	-	50,000	300,000	-	-	350,000
Flood Reduction Project - TBD	WR-23-05	5	-	75,000	1,000,000	-	-	1,075,000
Confluence Pond Weir Modification	WR-23-06	6	-	20,000	80,000	-	-	100,000
Confluence Pond Expansion	WR-23-07	7	-	-	150,000	2,600,000	1,000,000	3,750,000
South Fork Culverts	WR-23-08	8	-	-	-	50,000	450,000	500,000
			166,246	721,912	2,091,912	2,712,000	1,512,000	7,204,070
General Capital Borrowing			166,246	646,912	1,091,912	2,712,000	1,512,000	6,129,070
Other Funding Sources			-	75,000	1,000,000	-	-	1,075,000
TOTAL SOURCES			166,246	721,912	2,091,912	2,712,000	1,512,000	7,204,070
WATER UTILITY			2023	2024	2025	2026	2027	Total
Water Meter Replacement	WU-23-01	1	75,000	75,000	75,000	75,000	75,000	375,000
Water Main Replacement	WU-23-02	2	875,000	1,200,000	1,275,000	400,000	225,000	3,975,000
Well Rehab	WU-23-03	3	175,000	-	175,000	-	175,000	525,000
Water Utility Vehicle Replacement	WU-23-04	4	145,500	120,000	62,500	262,400	93,000	683,400
Water Utility Equipment Replacement	WU-23-05	5	12,500	11,500	-	7,700	-	31,700
			1,283,000	1,406,500	1,587,500	745,100	568,000	5,590,100
General Capital Borrowing			-	-	-	-	-	-
Other Funding Sources			1,283,000	1,406,500	1,587,500	745,100	568,000	5,590,100
TOTAL SOURCES			1,283,000	1,406,500	1,587,500	745,100	568,000	5,590,100
TOTAL ALL PROJECTS			2023	2024	2025	2026	2027	Total
CAPITAL BUDGET			\$ 4,766,825	\$ 5,152,467	\$ 6,705,579	\$ 9,710,000	\$ 4,915,500	\$ 31,250,371
TAX INCREMENT FINANCING			19,314,485	525,000	5,600,000	149,958	1,999,742	27,589,185
DEPARTMENT REVENUES & USER FEES			2,797,000	3,298,500	2,337,500	1,345,100	1,168,000	10,946,100
FUND BALANCE & REPLACEMENT FUNDS			821,424	556,112	212,295	538,664	550,000	2,678,495
GRANTS, DONATIONS, & OTHER FUNDS			2,120,126	522,500	48,333	48,750	257,724	2,997,433
TOTAL ALL FUNDING SOURCES			\$ 29,819,860	\$ 10,054,579	\$ 14,903,707	\$ 11,792,472	\$ 8,890,966	\$ 75,461,584
TOTAL ALL AREAS			\$ 29,819,860	\$ 10,054,579	\$ 14,903,707	\$ 11,792,472	\$ 8,890,966	\$ 75,461,584



Updated 10-27-2022

**2023 CAPITAL ITEMS AND VEHICLES SCHEDULED TO BE REPLACED
GENERAL CAPITAL ITEMS**

Mechanic's Priority	Vehicle #	Vehicle Year	Department	Description	Calculated Replacement Cost	Mechanic's Replacement Cost	Revised Cost Estimate	Notes
0	177	2009	Police	Chevrolet Malibu	\$ 35,882			Add 2 years to life cycle
0	5535	2012	Police	Chrysler Grand Caravan	26,155			Add 2 years to life cycle
0	Cycle	2016	Police	Harley Electra Glide	31,582			Add 2 years to life cycle
0	M1	2016	Parks & Rec	John Deere 1575 Mower	44,080			Add 1 years to life cycle
0	M3	2016	Parks & Rec	John Deere 1575 Mower	44,080			Add 1 years to life cycle
1	554	2018	Police	Ford Utility AWD Interceptor	36,911	59,000	59,000	Hybrid option already ordered
2	471	2013	Police	Ford Taurus	30,900	51,000	61,000	Hybrid option \$61,000
3	73	2015	Public Works	Bomag 900-50 Vibratory Roller	24,273	65,000	65,000	No electric option
4	61	2018	Parks & Rec	Caterpillar 259D Skid Loader	74,629	82,000	82,000	No electric option
5	21	2018	Public Works	Caterpillar 262D Skid Loader	72,693	75,000	75,000	No electric option
6	91	2018	Public Works	CAT BU115 Pick-up Sweeper	7,063	10,000	10,000	No electric option
7	M7	2017	Parks & Rec	Ferris IS2100Z Mower	14,614	25,000	25,000	Electric option around \$50,000/ no bagging option for machine
8	611	2018	Parks & Rec	DAVCO BC705SS Brush Mower	8,517	18,500	18,500	
9	50	2017	Parks & Rec	John Deere Gator XUV 625I	21,924	48,000	55,000	Electric option recommended at \$55,000
10	52	2017	Parks & Rec	John Deere Gator XUV 625I	23,779	32,000	39,000	Non-electric option recommended at \$39,000
11	5	2013	Public Works	Ford Taurus	16,059	1,000	1,000	Recommend replacing with holdover of police vehicle
12	BM2	2015	Parks & Rec	Billy Goat BC2403 Brush Mower	3,538	7,500	7,500	
TOTAL					\$ 516,679	\$ 474,000	\$ 498,000	

2023 UTILITIES ITEMS SCHEDULED TO BE REPLACED

Mechanic's Priority	Vehicle #	Vehicle Year	Department	Description	Calculated Replacement Cost	Mechanic's Replacement Cost	Revised Cost Estimate	Notes
1	42	2015	Utilities	Ford F-350 Utility Box	\$ 61,071	\$ 79,500	\$ 90,000	Electric options not available in 2023
2	55	1998	Utilities	Power Guard TS75 Generator	\$ 64,513	\$ 123,000	\$ 130,000	No electric option available
3	H1	2012	Utilities	Cat H55D-S Hammer	\$ 1,220	\$ 12,500	\$ 12,500	
4	62	2013	Utilities	Ford Escape SUV AWD	\$ 35,852	\$ 65,000	\$ 65,000	Non-electric option priced. Electric option \$65,000/ Hybrid option \$43,000. No current charging infrastructure available.
TOTAL					\$ 162,656	\$ 280,000	\$ 297,500	

2023 TOURISM ITEMS SCHEDULED TO BE REPLACED

Mechanic's Priority	Vehicle #	Vehicle Year	Department	Description	Calculated Replacement Cost	Mechanic's Replacement Cost	Revised Cost Estimate	Notes
0	67	2011	Tourism	Ford Flex Sel	\$ 46,889			Add 2 years to life cycle
TOTAL					\$ 46,889	\$ -	\$ -	



GENERAL CAPITAL VEHICLE REPLACEMENT PLAN SUMMARY: 2023 - 2032

Department	Total Current Replacement Value	Average Annual Cost	2023	2024	2025	2026	2027	2028 to 2032
Administration	\$ 98,437	\$ 9,158	\$ -	\$ 42,955	\$ 32,116	\$ 30,867	\$ -	\$ -
Inspection	104,780	10,478	-	65,862	-	-	-	54,547
Police	799,756	137,669	120,000	124,219	268,734	173,304	89,968	875,667
Public Works	4,208,867	378,991	151,000	202,205	740,358	225,100	803,861	1,845,349
Parks & Rec.	1,767,934	195,379	227,000	234,423	157,990	286,964	204,020	1,448,518
TOTAL	\$ 6,979,774	\$ 731,676	\$ 498,000	\$ 669,664	\$ 1,199,199	\$ 716,236	\$ 1,097,849	\$ 4,224,080

Beginning Balance	\$ 684,704	\$ 900,704	\$ 856,040	\$ 386,841	\$ 352,605	\$ 19,756
Plus Budget Allocation	500,000	525,000	550,000	575,000	600,000	4,000,000
Plus Allocation of Excess Capital Funds	139,000	-	-	-	-	-
Plus Anticipated Trade-In/Sales	75,000	100,000	180,000	107,000	165,000	634,000
Less Vehicle Replacements	(498,000)	(669,664)	(1,199,199)	(716,236)	(1,097,849)	(4,224,080)
Less Other Equipment Replacements	-	-	-	-	-	-
Less New Vehicle & Equipment Requests	-	-	-	-	-	-
Ending Balance	\$ 900,704	\$ 856,040	\$ 386,841	\$ 352,605	\$ 19,756	\$ 429,676

NON-GENERAL FUNDS VEHICLE REPLACEMENT PLAN SUMMARY: 2023- 2032

Department	Total Current Replacement Value	Average Annual Cost	2023	2024	2025	2026	2027	2028 to 2032
Utilities	\$ 1,382,416	\$ 148,561	\$ 297,500	\$ 130,970	\$ 62,393	\$ 270,072	\$ 93,004	\$ 1,170,671
Tourism	46,889	3,349	-	-	50,715	-	-	50,715
TOTAL	\$ 1,429,305	\$ 151,910	\$ 297,500	\$ 130,970	\$ 113,108	\$ 270,072	\$ 93,004	\$ 1,221,386



Vehicle Replacement Plan

ADMINISTRATION REPLACEMENT SCHEDULE

Unit #	Division / Use	Model Year	Vehicle Description	VIN	License Plate	Vehicle Purchase Price	Additional Equipment Cost	Total Acquisition Cost	Current Replacement Cost	Life Cycle	Average Annual Cost	Target Replacement Year	2023	2024	2025	2026	2027	2028 to 2032
68	City Hall	2014	Ford Utility	1FM5K8AREGB79769	98672	28,369	650	29,019	41,303	10	4,130	2024	-	42,955	-	-	-	-
69	City Hall	2016	Ford Fusion	3FA6P0H77GR151960	90677	20,703	150	20,853	27,441	10	2,744	2026	-	-	-	30,867	-	-
78	IT	2012	Ford Escape	1FMCU0C72CKB50514	99901	19,138	150	19,288	29,693	13	2,284	2025	-	-	32,116	-	-	-
TOTAL						68,210	950	69,160	98,437		9,158		-	42,955	32,116	30,867	-	-



BUILDING INSPECTION REPLACEMENT SCHEDULE

Unit #	Division / Use	Model Year	Vehicle Description	VIN	License Plate	Vehicle Purchase Price	Additional Equipment Cost	Total Acquisition Cost	Current Replacement Cost	Life Cycle	Average Annual Cost	Target Replacement Year	2023	2024	2025	2026	2027	2028 to 2032	
66	Community Svcs.	2014	Ford F-350 Pick-Up	1FD8X3F69EEB52828	88484	41,944	2,550	44,494	63,329	10	6,333	2024	-	65,862	-	-	-	-	
79	Community Svcs.	2020	Ford F-150 Pick-Up	1FTNF1E41LKE09963	C15572	32,800	4,050	36,850	41,451	10	4,145	2030	-	-	-	-	-	54,547	
TOTAL						74,744	6,600	81,344	104,780		10,478		-	65,862	-	-	-	-	54,547



POLICE DEPARTMENT REPLACEMENT SCHEDULE

Unit #	Division / Use	Model Year	Vehicle Description	VIN	License Plate	Vehicle Purchase Price	Additional Equipment Cost	Total Acquisition Cost	Current Replacement Cost	Life Cycle	Average Annual Cost	Target Replacement Year	2023	2024	2025	2026	2027	2028 to 2032
177	Police Admin	2009	Chevrolet Malibu	1G1ZG57B994173635	UMR177	20,721	1,500	22,221	35,882	16	2,243	2025	-	-	38,810	-	-	-
471	Police Admin	2013	Ford Taurus	1FAHP2D86DG210471	140EBK	20,875	9,700	30,575	30,900	8	3,863	2023	61,000	-	-	-	-	42,289
550	Police Patrol	2020	Ford Utility AWD Interceptor	1FM5K8AB7LGD00897	E9115	35,600	40,500	76,100	40,045	4	10,011	2024	-	41,647	-	-	-	105,717
551	Police Patrol	2017	Ford Utility AWD Interceptor	1FM5K8ARXHG82722	E6587	28,912	40,000	68,912	40,322	5	8,064	2022	-	-	-	-	47,171	57,391
552	Police Patrol	2020	Ford Utility AWD Interceptor	1FM5K8ABOLGA41654	E2665	34,983	40,000	74,983	39,351	4	9,838	2024	-	40,925	-	-	-	103,885
553	Police Patrol	2020	Ford Utility AWD Interceptor (A.L.P.R)	1FM5K8ABS5LGD00896	E9109	35,600	51,530	87,130	40,045	4	10,011	2024	-	41,647	-	-	-	105,717
554	Police Patrol	2018	Ford Utility AWD Interceptor	1FM5K8B81JGA89842	E7248	30,338	40,000	70,338	36,911	5	7,382	2023	59,000	-	-	-	-	44,908
555	Police Patrol	2021	Ford Utility AWD Interceptor	1FM5K8ABZMGA86483	E9441	35,607	40,000	75,607	38,513	4	9,628	2025	-	-	41,656	-	-	48,731
P56	Police Patrol	2022	Ford Utility AWD Interceptor	1FM5K8AB0NGA54875		35,951	32,000	67,951	37,389	4	9,347	2026	-	-	-	42,058	-	49,201
557	Police Patrol	2017	Ford Utility AWD Interceptor	1FM5K8AR3HGB82724	E6572	28,912	40,000	68,912	36,583	5	7,317	2022	-	-	-	-	42,797	52,069
558	Police Patrol	2021	Ford Utility AWD Interceptor (A.L.P.R)	1FM5K8AB0MGA86482	E9447	35,607	46,178	81,785	38,513	4	9,628	2025	-	-	41,656	-	-	48,731
559	Police Patrol	2021	Ford Utility AWD Interceptor	1FM5K8AB9MGA86481	E9446	35,607	40,000	75,607	38,513	4	9,628	2025	-	-	41,656	-	-	48,731
9722	Police K9	2018	Ford Utility AWD Interceptor	1FM5K8AR8JGB59722	AEK2626	34,000	34,300	68,300	41,366	8	5,171	2026	-	-	-	46,531	-	-
9843	Police Admin	2018	Ford Explorer	1FM5K8B8AJGA89843	ACZ4357	30,978	5,387	36,365	37,689	8	4,711	2026	-	-	-	42,395	-	-
9844	Police Chief	2018	Ford Explorer	1FM5K8B81JGA89844	ACP5837	30,923	5,332	36,255	37,623	8	4,703	2026	-	-	-	42,321	-	-
5043	Police Admin	2020	Ford Explorer	1FM5K8B82LGC35043	AHC5444	29,480	10,600	40,080	33,161	8	4,145	2028	-	-	-	-	-	40,345
5214	Police Admin	2019	Ford Explorer	1FM5K8B81KGA45214	AFJ6435	30,361	10,447	40,808	35,518	9	3,946	2028	-	-	-	-	-	43,213
1473	Police Admin	2021	Ford Explorer	1FM5K8BB7MGB91473	ALG7939	30,030	13,270	43,300	32,480	9	3,609	2030	-	-	-	-	-	42,741
1354	Police Admin	2014	Ford Taurus	1FAHP2D86EG161354	482WJV	22,421	9,700	32,121	31,913	8	3,989	2022	-	-	-	-	-	41,995
5535	Police Training	2012	Chrysler Grand Caravan	2C4RDGXR225535	908-SDU	16,990	500	17,490	26,155	13	2,012	2025	-	-	28,289	-	-	-
6655	Police Admin	2017	Ford Explorer	1FM5K8B80HGC56655	AAB8121	29,080	11,681	40,761	39,302	8	4,913	2025	-	-	42,509	-	-	-
Cycle	Police Patrol	2016	HARLEY Electra Glide	1HD1FMM19GB658197	4578	24,000	11,000	35,000	31,582	9	3,509	2025	-	-	34,159	-	-	-
TOTAL						656,976	533,625	1,190,602	799,756		137,669		120,000	124,219	268,734	173,304	89,968	875,667



PUBLIC WORKS REPLACEMENT SCHEDULE

Unit #	Division / Use	Model Year	Vehicle Description	VIN / SERIAL NUMBER	License Plate	Vehicle Purchase Price	Additional Equipment Cost	Total Acquisition Cost	Current Replacement Cost	Life Cycle	Average Annual Cost	Target Replacement Year	2023	2024	2025	2026	2027	2028 to 2032
2	Inspections	2014	Ford Taurus	1FAHP2MK2EG159550	E4085	20,000	572	20,572	29,280	10	2,928	2024	-	30,451	-	-	-	-
5	Engineering	2013	Ford Taurus	1FAHP2MK1DG198077	E4368	10,000	849	10,849	16,059	10	1,606	2023	1,000	-	-	-	-	-
7	Streets Vehicle	2017	International 7400 Plow Truck	1HTWCSTR1HH741426	93748	101,878	69,890	171,768	217,341	12	18,112	2029	-	-	-	-	-	275,006
8	Mechanics	2016	Ford F-150 4X4 Crew	1FTEW1EG5GKE49673	93395	31,815	3,800	35,615	46,867	10	4,687	2026	-	-	-	52,719	-	-
11	Streets Vehicle	2012	International 7400 Plow Truck	1HTWDAZR2CJ597031	81940	83,189	59,163	142,352	219,144	13	16,857	2025	-	-	237,026	-	-	-
14	Streets Vehicle	2019	International 7400 Plow Truck	1HTWCTARXKH133226	99802	107,570	83,748	191,318	223,815	12	18,651	2031	-	-	-	-	-	-
15	Streets Vehicle	2017	International 4400 Brush Truck	1HTMKSTL2HH741425	93751	94,330	46,512	140,842	178,210	12	14,851	2029	-	-	-	-	-	225,493
16	Streets Vehicle	2013	Ford F-550 4X4 Dump w/plow	1FDUF5HT9DEB46929	86337	39,094	21,800	60,894	90,138	12	7,512	2025	-	-	97,493	-	-	-
17	Streets Vehicle	2019	International 7400 Plow Truck	1HTWNTAT9KH160195	99700	212,322	10,806	223,128	261,028	13	20,079	2032	-	-	-	-	-	371,524
18	Streets Ops	2020	Ford F-150 4x4	1FTNF1E41E1K00963	C15560	32,800	13,700	46,500	36,896	8	4,612	2028	-	-	-	-	-	44,890
20	Streets Vehicle	2019	Cat 930M Wheel Loader	CAT0930MCKTG05081	N/A	203,406	34,500	237,906	278,316	12	23,193	2031	-	-	-	-	-	-
21	Streets Vehicle	2018	Caterpillar 262D Skid Loader	CAT0262DJD7B07880	N/A	57,426	2,322	59,748	72,693	5	14,539	2023	75,000	-	-	-	-	88,442
22	Streets Vehicle	2017	Elgin Pelican Street Sweeper	NP41330	N/A	233,261	4,728	237,989	301,132	10	30,113	2027	-	-	-	-	352,282	-
24	Streets Vehicle	2004	TARCO Windy 400 Leaf Vac	LW1914A8514L02804	40149	28,983	6,500	35,483	74,757	8	9,345	2024	-	77,747	-	-	-	106,403
25	Streets Vehicle	1992	John Deere 2755 Tractor	L02755F758153	N/A	38,987	1,468	40,455	136,460	30	4,549	2022	-	-	-	-	-	-
25	Streets Vehicle	2022	Cat 279D3 XPS Skid Loader	CAT0279D3ERB903768	N/A	79,005	550	79,555	82,737	5	16,547	2027	-	-	-	-	96,791	117,761
27	Streets Vehicle	2016	Tarco Windy 400 Leaf Loader	1L92P141866499073	N/A	49,822	10,400	60,222	79,248	8	9,906	2024	-	82,418	-	-	-	112,795
33	Streets Vehicle	2012	International 7400 Plow Truck	1HTWDAZR2CJ597032	81941	83,189	59,163	142,352	219,144	13	16,857	2025	-	-	237,026	-	-	-
34	Streets Vehicle	2001	John Deere 6310 Tractor	L06310V306501	N/A	44,600	1,759	46,359	109,867	21	5,232	2022	-	-	-	-	-	-
35	Streets Vehicle	2018	Ford F-150 4x4	1FTNF1EGXJKE50213	99969	31,007	6,132	37,139	45,185	9	5,021	2027	-	-	-	-	52,860	-
36	Streets Vehicle	2016	Ford F-150 4X4	1FTNF1EG3GKE49672	93203	28,644	9,210	37,854	49,813	9	5,535	2025	-	-	53,878	-	-	-
37	Streets Vehicle	2020	International H/V Plow Truck	3HAEKTA19L858354	C12822	117,982	125,839	243,821	274,265	13	21,097	2033	-	-	-	-	-	-
39	Streets Vehicle	2018	International 7400 Plow Truck	1HTWCSTXJH588048	97461	179,788	7,481	187,269	227,841	12	18,987	2030	-	-	-	-	-	299,823
43	Streets Vehicle	2018	Ford F-350 4X4 Utility Box	1FDRF3B61JEC93397	99615	41,486	10,981	52,467	63,834	8	7,979	2026	-	-	-	71,805	-	-
45	Streets Vehicle	2018	Vermeer 1800XL Brush Chipper	1VRY15Z31006769	98673	71,400	2,090	73,490	89,412	8	11,177	2026	-	-	-	100,576	-	-
46	Streets Vehicle	2017	Vermeer 1800XL Brush Chipper	1VRY15123H1006424	97801	70,967	1,425	72,392	91,599	8	11,450	2025	-	-	99,073	-	-	-
60	Streets Vehicle	2020	Weiler/Cat P265 Asphalt Paver	1W90P265KL0001129	N/A	147,000	10,000	157,000	176,604	15	11,774	2035	-	-	-	-	-	-
64	Streets Vehicle	2014	International 7400 Plow Truck	1HTWDAZR6EH767711	86210	88,492	66,746	155,238	220,952	13	16,996	2027	-	-	-	-	258,483	-
65	Mechanics	2012	Mitsubishi Fork Lift	AF13F31052	N/A	34,330	300	34,630	53,311	25	2,132	2037	-	-	-	-	-	-
70	Mechanics	2015	Sky Jack Scissor Lift	70027413	N/A	18,900	500	19,400	26,550	25	1,062	2040	-	-	-	-	-	-
73	Streets Vehicle	2015	Bomag 900-50 Vibratory Roller	861834071978	N/A	16,886	850	17,736	24,273	8	3,034	2023	65,000	-	-	-	-	-
80	Streets Equip.	2019	Graco Painter Power Unit	G18A262005007147	N/A	4,700	180	4,880	5,709	11	519	2030	-	-	-	-	-	7,513
81	Streets Equip.	2018	Graco Lazer Line Striper	B18B17K581000310	N/A	8,425	761	9,186	11,176	10	1,118	2028	-	-	-	-	-	13,597
91	Streets Equip.	2018	CAT BU115 Pick up sweeper	JXS02385	N/A	4,945	860	5,805	7,063	5	1,413	2023	10,000	-	-	-	-	8,593
92	Streets Equip.	2018	CAT H55E Hammer	XXXXXXXX	N/A	9,125	75	9,200	11,193	10	1,119	2028	-	-	-	-	-	13,618
93	Streets Equip.	2018	CAT A198 Auger Box	SMR18511	N/A	4,234	2,960	7,194	8,753	10	875	2028	-	-	-	-	-	10,649
94	Streets Equip.	2019	CAT Snow Bucket 8' 1.63 yard	A41825W20011	N/A	2,200	200	2,400	2,808	10	281	2029	-	-	-	-	-	3,553
95	Streets Equip.	2019	CAT RAKE SSL72 Grapple 6'	A4198GR30066	N/A	9,450	75	9,525	11,143	5	2,229	2024	-	11,589	-	-	-	14,099
96	Streets Equip.	2022	CAT PC306 Asphalt Planer	ERC01494	N/A	22,898	75	22,973	23,892	10	2,389	2032	-	-	-	-	-	34,006
97	Streets Equip.	2022	CAT BRX118 Brush Mower	BF800346	N/A	14,600	75	14,675	15,262	5	3,052	2027	-	-	-	-	17,854	21,723
SP1	Streets Equip.	2018	CAT Snow Plow 9'	231825B20006	N/A	5,210	75	5,285	6,430	10	643	2028	-	-	-	-	-	7,823
82	Streets Equip.	2017	Graco Line Striper V200HP	BA-240	N/A	11,001	1,546	12,547	15,876	10	1,588	2027	-	-	-	-	18,573	-
M10	Streets Equip.	2017	Rhino 3pt Ditch Bank Mower	12676	N/A	10,590	1,000	11,590	14,665	8	1,833	2025	-	-	15,862	-	-	-
T20	Streets Trailer	2020	K&K 24,000 lbs Trailer	KK836FAQJ92001492	N/A	15,300	600	15,900	17,885	12	1,490	2032	-	-	-	-	-	25,456
T21	Streets Trailer	2019	K&K 7,000 lbs Trailer	KK836FAQJ92001552	N/A	10,800	5,430	16,230	18,987	10	1,899	2029	-	-	-	-	-	24,025
T22	Streets Trailer	2017	K&K Tilt Roller Trailer 7,000 lb	KK836FAQJ92001299	N/A	5,725	275	6,000	6,000	10	600	2027	-	-	-	-	7,019	-
T23	Streets Trailer	2018	K&K 7000lb Small Utility Trailer	KK836FAQJ92001532	N/A	4,900	940	5,840	4,000	10	400	2028	-	-	-	-	-	4,867
T24	Streets Trailer	2018	K&K 12,000 lb Trailer	KK647VHZ000221473	N/A	8,800	450	9,250	11,254	10	1,125	2028	-	-	-	-	-	13,692
TOTAL						2,551,462	689,361	3,240,823	4,208,867		378,991		151,000	202,205	740,358	225,100	803,861	1,845,349



PARKS, RECREATION & FORESTRY REPLACEMENT SCHEDULE

Unit #	Division / Use	Model Year	Vehicle Description	VIN / SERIAL NUMBER	License Plate	Vehicle Purchase	Additional Equipment	Total Acquisition	Current Replacement	Life Cycle	Average Annual	Target Replacement	2023	2024	2025	2026	2027	2028 to 2032
4	Public Lands Vehicle	2016	Ford F-150 4x4 w/ramp	1FTNF1EGXGKE49670	93205	29,000	4,600	33,600	44,215	9	4,913	2025	-	-	47,823	-	-	-
6	Public Lands Vehicle	2013	Ford F-150 4x4	1FTFP1ET1DKF11216	61188	29,000	5,200	34,200	50,624	9	5,625	2022	-	-	-	-	-	69,282
9	Public Lands Vehicle	2017	Ford F-150 4x4 w/Plow	1GCEK14Z26E252438	70696	35,037	3,074	38,111	48,223	9	5,358	2026	-	-	-	54,244	-	-
13	Public Lands Vehicle	2013	GMC K2500 4x4	1GT02ZCG0DZ139036	37772	24,155	2,200	26,355	39,012	9	4,335	2022	-	-	-	-	-	53,391
28	Public Lands Vehicle	2006	Vermeer BC 1000XL Brush Chipper	1VRY1119961006997	58907	32,000	775	32,775	63,842	20	3,192	2026	-	-	-	71,814	-	-
32	Public Lands Vehicle	2011	John Deere 4520 Tractor	LV4520H440747	N/A	28,000	4,500	32,500	52,034	20	2,602	2031	-	-	-	-	-	71,212
38	Public Lands Vehicle	2022	Ford F-350 4x4 w/plow-salter	1FTRF3BN6NEC00276	C19593	49,336	17,426	66,762	69,432	9	7,715	2031	-	-	-	-	-	95,022
40	Public Lands Vehicle	2019	Ford F-550 4x4 Dump Box	1FDUF5HT9KE43678	C13861	70,586	3,970	74,556	87,220	10	8,722	2029	-	-	-	-	-	110,361
41	Forestry Vehicle	2018	Ford F-150 4x4 Pick-Up	1FTNF1EG9JKE40448	99984	31,680	7,342	39,022	47,476	9	5,275	2027	-	-	-	-	55,540	-
47	Public Lands Vehicle	2018	Ford F-150 Pick-Up	1FTNF1EG1GKE49671	93204	29,000	2,900	31,900	41,978	9	4,664	2025	-	-	45,403	-	-	-
48	Public Lands Vehicle	2018	Ford F-150 4x4 Pick-Up	1FTNF1EG7JKE40447	C10007	31,680	4,742	36,422	44,313	12	3,693	2030	-	-	-	-	-	58,313
49	Public Lands Vehicle	2014	Ford F-550 Dump Box	1FDUF5HT0EEA17544	63705	43,000	4,200	47,200	67,180	10	6,718	2024	-	69,867	-	-	-	-
50	Public Lands Vehicle	2017	John Deere Gator XUV 625i	1M0625GSCGM112581	N/A	16,912	415	17,327	21,924	6	3,654	2023	55,000	-	-	-	-	27,741
51	Public Lands Vehicle	2017	Ford F-550 Dump Box	1FDUF5HT4HE013347	68222	50,591	10,274	60,865	77,014	10	7,701	2027	-	-	-	-	90,095	-
52	Public Lands Vehicle	2017	John Deere Gator XUV 625i	1M0625GSCGM112492	N/A	17,208	1,585	18,793	23,779	6	3,963	2023	39,000	-	-	-	-	30,088
53	Public Lands Vehicle	2020	Ford F-150 Pick-Up	1FTNF1E47LKE49206	C15946	33,400	12,200	45,600	51,294	12	4,275	2032	-	-	-	-	-	73,007
56	Public Lands Vehicle	2017	Ford F-150 4x4 Pick-Up	1FTNF1EG4HKD03301	96172	30,552	4,777	35,329	44,702	9	4,967	2026	-	-	-	50,284	-	-
57	Public Lands Vehicle	2020	Ford F-150 Pick-Up	1FTNF1E49LKE49207	C15953	33,400	13,900	47,300	53,206	9	5,912	2029	-	-	-	-	-	67,323
59	Forestry Vehicle	2006	Ford F-550 Bucket Truck	1FDAF56P6EES2107	78709	50,000	7,700	57,700	112,394	15	7,493	2021	-	-	-	-	-	-
61	Forestry Vehicle	2018	Caterpillar 259D Skid Loader	CAT0259DLFT15781	N/A	59,885	1,455	61,340	74,629	5	14,926	2023	82,000	-	-	-	-	90,798
63	Public Lands Vehicle	2017	John Deere Gator XUV 825i	1M0825GECHEM130762	N/A	23,080	1,331	24,411	30,888	5	6,178	2022	-	-	-	-	36,135	43,963
T1	Public Lands Trailer	2016	K&K 6,000 lb Flat Bed Trailer	KK836FAQJ92001341	91749	2,612	350	2,962	3,898	15	260	2031	-	-	-	-	-	5,335
T2	Public Lands Trailer	2016	K&K 6,000 lb Flat Bed Trailer	KK836FAQJ92001339	91750	2,612	350	2,962	3,898	15	260	2031	-	-	-	-	-	5,335
T3	Public Lands Trailer	2016	K&K 7,000 lb Flat Bed Trailer	KK836FAQJ92001363	93334	3,725	350	4,075	5,362	15	357	2031	-	-	-	-	-	7,338
T4	Public Lands Trailer	2016	K&K 7,000 lb Flat Bed Trailer	KK836FAQJ92001361	93335	3,725	950	4,675	6,152	15	410	2031	-	-	-	-	-	8,419
T5	Public Lands Trailer	2008	Olympic 7,000 lb Trailer	1Z9BA18168V146043	76614	4,500	350	4,850	8,735	20	437	2028	-	-	-	-	-	10,527
T6	Public Lands Trailer	2002	Olympic 6,000 lb Trailer (Water Wagon)	1Z9BG16112V146021	61053	4,500	570	5,070	11,553	25	462	2027	-	-	-	-	13,515	-
T7	Public Lands Trailer	2003	Olympic 7,000 lb Trailer (Snowmobile)	1Z9BA26213V146011	63503	4,500	900	5,400	11,832	25	473	2028	-	-	-	-	-	14,395
T8	Public Lands Trailer	2012	K&K 7,000 lb Flat Bed Trailer	KK836FAQJ92001258	83739	4,500	350	4,850	7,466	15	498	2027	-	-	-	-	8,734	-
T9	Public Lands Trailer	2013	K&K 7,000 lb Flat Bed Trailer	KK836FAQJ92001268	84587	4,500	350	4,850	7,179	15	479	2028	-	-	-	-	-	8,734
T10	Public Lands Trailer	2014	K&K 12,000 lb Flat Bed Trailer (Skidsteer)	KK647VH2000221270	87027	6,500	845	7,345	10,454	15	697	2029	-	-	-	-	-	13,228
T11	Public Lands Trailer	2016	K&K 7,000 lb Flat Bed Trailer (Ball Diamon)	KK836FAQJ92001362	93333	3,725	1,750	5,475	7,205	15	480	2031	-	-	-	-	-	9,861
M1	Public Lands Mower	2016	John Deere 1575 Mower	1TC1575VKG02090	N/A	32,747	750	33,497	44,080	8	5,510	2024	-	45,843	-	-	-	62,740
M2	Public Lands Mower	2019	John Deere 1575 Mower	1TC1570VLK0S00052	N/A	34,845	11,829	46,674	54,602	6	9,100	2025	-	-	59,058	-	-	74,727
M3	Public Lands Mower	2016	John Deere 1575 Mower	1TC1575VVG020059	N/A	32,747	750	33,497	44,080	8	5,510	2024	-	45,843	-	-	-	62,740
M4	Public Lands Mower	2016	John Deere 1600 Turbo Mower	1TC1600TJGF400132	N/A	52,995	250	53,245	70,067	8	8,758	2024	-	72,870	-	-	-	99,727
M5	Public Lands Mower	2018	John Deere 1600 Turbo Mower	1TC1600TAJG500110	N/A	54,771	1,445	56,216	68,395	8	8,549	2026	-	-	-	76,935	-	-
M6	Public Lands Mower	2021	John Deere 1600 Turbo Mower	1TC1600TAMH660096	N/A	65,338	5,390	70,728	76,499	8	9,562	2029	-	-	-	-	-	96,796
M7	Public Lands Mower	2017	Ferris IS2100Z Mower	2017764032	N/A	8,600	2,950	11,550	14,614	5	2,923	2023	25,000	-	-	-	-	17,780
M11	Public Lands Mower	2016	Woods 3pt Mower Deck	1348594	N/A	5,345	500	5,845	7,692	10	769	2026	-	-	-	8,652	-	-
BM1	Public Lands Equip.	2017	Billy Goat BC2600(Brush Mower)	04215147	N/A	2,780	75	2,855	3,612	8	452	2025	-	-	3,907	-	-	-
BM2	Public Lands Equip.	2015	Billy Goat BC2403(Brush Mower)	110507063	N/A	2,510	75	2,585	3,538	8	442	2023	7,500	-	-	-	-	4,842
BL1	Public Lands Equip.	2017	Billy Goat (Blower)	110716338	N/A	1,240	75	1,315	1,664	8	208	2025	-	-	1,800	-	-	-
71	Public Lands Equip.	2018	Smithco Ball Diamond Groomer	FX1077	N/A	19,663	403	20,066	24,413	10	2,441	2028	-	-	-	-	-	29,702
75	Public Lands Equip.	2016	Smithco Ball Diamond Groomer	13974	N/A	13,216	3,697	16,913	22,256	10	2,226	2026	-	-	-	25,035	-	-
76	Public Lands Vehicle	2019	Ford F-150 4x4 Pick-up	1FTNF1E41KKD38228	C13208	34,983	5,531	40,514	47,396	9	5,266	2028	-	-	-	-	-	57,664
77	Public Lands Vehicle	2019	Ford F-150 4x4 Pick-up	1FTNF1E43KKD38229	C13206	34,983	5,531	40,514	47,396	9	5,266	2028	-	-	-	-	-	57,664
611	Public Lands Equip.	2018	DAVCO BC705SS Brush Mower	5H469	N/A	6,750	250	7,000	8,517	5	1,703	2023	18,500	-	-	-	-	10,362
TOTAL						1,196,414	161,182	1,357,596	1,767,934	195,379	227,000	234,423	157,990	286,964	204,020	1,448,518		



UTILITIES REPLACEMENT SCHEDULE

Unit #	Division / Use	Model Year	Vehicle Description	VIN	License Plate	Vehicle Purchase Price	Additional Equipment Cost	Total Acquisition Cost	Current Replacement Cost	Life Cycle	Average Annual Cost	Target Replacement Year	2023	2024	2025	2026	2027	2028 to 2032
3	Utility Vehicle	2012	International 7400 Vector	HTWCAZR5CJ617128	82460	86,950	227,229	314,179	483,664	10	48,366	2022	-	-	-	-	-	688,405
10	Utility Vehicle	2018	Ford F-350 Utility Box	1FDRF3B63JEC93403	C10269	42,363	12,826	55,189	67,146	8	8,393	2026	-	-	-	75,530	-	-
12	Utility Vehicle	2017	Ford F-350 Utility Box	1FDRF3B67HED59414	96706	40,010	5,580	45,590	57,686	8	7,211	2025	-	-	62,393	-	-	-
23	Utility Equip.	2015	Sullair SU-185 Compressor	201509230038	N/A	20,404	1,300	21,704	29,703	20	1,485	2035	-	-	-	-	-	-
26	Utility Vehicle	2018	Ford F-550 Dump Truck	1FDUF5HT1JDA03779	C11163	71,754	6,584	78,338	95,310	8	11,914	2026	-	-	-	107,211	-	-
29	Utility Vehicle	2016	Ford F-350 Utility Box	1FDRF3B6XGEC85582	51464	28,228	17,000	45,228	59,517	8	7,440	2024	-	61,898	-	-	-	84,711
30	Utility Vehicle	2021	Cat 262D3 XPS Skid Loader	CAT0262DAZB203426	N/A	61,893	3,621	65,514	70,860	5	14,172	2026	-	-	-	79,708	-	96,977
31	Utility Vehicle	2022	Ford F-350 Utility Box	1FDRF3B67NEC67747	C20141	47,890	31,051	78,941	82,098	8	10,262	2030	-	-	-	-	-	108,035
42	Utility Vehicle	2015	Ford F-350 Utility Box	1FDRF3B65FEB06976	89385	37,061	7,563	44,624	61,071	8	7,634	2023	90,000	-	-	-	-	83,580
44	Utility Vehicle	2016	Ford F-350 Utility Box	1FDRF3B67GEB32982	65811	26,171	16,250	42,421	55,823	8	6,978	2024	-	58,056	-	-	-	79,454
54	Utility Equip.	2008	Baldor TS80 Generator	4TCSV10687H611366	N/A	28,000	900	28,900	52,047	25	2,082	2033	-	-	-	-	-	-
55	Utility Equip.	1998	Power Guard TS75 Generator	1T9A11320WW309195	N/A	23,000	1,200	24,200	64,513	25	2,581	2023	130,000	-	-	-	-	-
58	Utility Vehicle	2019	Ford F-350 Utility Box	1FDRF3B6XKEE88223	C13832	52,457	15,500	67,957	79,500	8	9,938	2027	-	-	-	-	93,004	-
62	Utility Vehicle	2013	Ford Escape SUV AWD	1FMCU9GX5DUB16474	84658	23,320	900	24,220	35,852	10	3,585	2023	65,000	-	-	-	-	-
WM1	Utility Equip.	2007	Ferris 48" Mower	2000677241	N/A	5,200	100	5,300	9,927	15	662	2022	-	-	-	-	-	-
74	Utility Vehicle	2015	Lincoln Water Thawing Machine	5DLBU101010FH007410	93336	25,000	1,500	26,500	36,267	25	1,451	2040	-	-	-	-	-	-
SB11	Utility Equip.	2016	CAT Snow Blower 85" SR321	SWX00704	N/A	7,850	200	8,050	10,593	8	1,324	2024	-	11,017	-	-	-	15,077
H1	Utility Equip.	2012	CAT H55D-S Hammer	M03971	N/A	7,850	75	7,925	12,200	10	1,220	2023	12,500	-	-	-	-	-
T30	Utility Trailer	2018	K&K 12,000 lb Trailer	KK647VHZ000221483	98335	8,800	950	9,750	11,862	10	1,186	2028	-	-	-	-	-	14,432
T31	Utility Trailer	2016	K&K K-140 6,000 lb Trailer	KK838FAQJ92001375	44237	4,525	625	5,150	6,777	10	678	2026	-	-	-	7,623	-	-
TOTAL						648,726	350,954	999,680	1,382,416		148,561		297,500	130,970	62,393	270,072	93,004	1,170,671



TOURISM REPLACEMENT SCHEDULE

Unit #	Division / Use	Model Year	Vehicle Description	Vehicle Purchase Price	Additional Equipment Cost	Total Acquisition Cost	Current Replacement Cost	Life Cycle	Average Annual Cost	Target Replacement Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2028 to 2032	
67	Tourism	2011	Ford Flex Sel	26,787	2,500	29,287	46,889	14	3,349	2025	-	-	50,715	-	-	-	-	-	-	-	-	-
			TOTAL	26,787	2,500	29,287	46,889		3,349		-	-	50,715	-	-	-	-	-	-	-	-	50,715

2023 Middleton Fire District Capital Replacement Fund Working Document

Description	Purchased	Est. Cycle	In-service	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Self Contained Breathing Apparatus (SCBA)	2017	15 Years	2017									\$615,000					
Engine 1	2013	24 Years	2014													\$1,000,000	
Engine 2	2004	24 Years	2005							\$985,000							
Engine 3	1991	RETIRED															
Ladder 1	2009	24 Years	2010											\$1,800,000			
Squad 1	2012	20 Years	2013										\$1,250,000				
Tender 1	1999	24 Years	1999		\$400,000												
Tender 2	2003	24 Years	2003						\$440,000								
Tender 3	1983	RETIRED															
Tender 4	1986	RETIRED															
Rapid Response Vehicle 1 (PTO)	2015	15 Years	2017										\$425,000				
Rapid Response Vehicle 2	2011	12 Years	2011											\$135,000			
Rapid Response Vehicle 3	2008	12 Years	2008											\$135,000			
Rapid Response Vehicle 4	2022	12 Years	2023											\$135,000			
Car 2 (Plow)	2015	10 Years	2015			\$63,000										\$83,500	
Car 3 Staff Vehicle	2019	10 Years	2019					\$75,000									
Car 4 Staff Vehicle	2019	10 Years	2019					\$75,000									
Car 5 Staff Vehicle	2020	10 Years	2020							\$25,000							
Brush 1	2010	RETIRED															
ATV 1	2011	10 Years	2011	\$75,000									\$45,000				
ATV 2	2001	10 Years	2002					\$35,000									\$48,000
ATV 3		10 Years				\$35,000								\$45,000			
Utility 1	2001	RETIRED	2001														
Approved Small Capital Equipment	2017	n/a	2017														
Station 3 Project	2017	n/a	2017														
3% Multiplier																	
			Total	\$75,000	\$400,000	\$98,000	\$0	\$185,000	\$440,000	\$1,010,000	\$0	\$615,000	\$1,720,000	\$2,205,000	\$45,000	\$1,083,500	\$48,000
			Capital Replacement Fund	\$1,935,612	\$2,165,612	\$2,070,612	\$2,277,612	\$2,582,612	\$2,702,612	\$2,567,612	\$1,862,612	\$2,167,612	\$1,857,612	\$442,612	-\$1,457,388	-\$1,197,388	-\$1,975,888
			Balance	\$1,860,612	\$1,765,612	\$1,972,612	\$2,277,612	\$2,397,612	\$2,262,612	\$1,557,612	\$1,862,612	\$1,552,612	\$137,612	-\$1,762,388	-\$1,502,388	-\$2,280,888	-\$2,023,888
				\$1,213,305	\$1,151,356	\$1,286,340	\$1,485,231	\$1,563,483	\$1,475,449	\$1,015,719	\$1,214,609	\$1,012,458	\$89,737	-\$1,149,253	-\$979,707	-\$1,487,367	-\$1,319,777
				\$444,128	\$421,452	\$470,862	\$543,666	\$572,310	\$540,085	\$371,802	\$444,605	\$370,608	\$32,848	-\$420,682	-\$358,620	-\$544,448	-\$483,102
				\$99,357	\$94,284	\$105,337	\$121,624	\$128,032	\$120,823	\$83,176	\$99,463	\$82,909	\$7,348	-\$94,112	-\$80,228	-\$121,799	-\$108,076
				\$103,822	\$98,521	\$110,072	\$127,091	\$133,787	\$126,254	\$86,915	\$103,934	\$86,636	\$7,679	-\$98,341	-\$83,833	-\$127,274	-\$112,933
				\$1,860,612	\$1,765,612	\$1,972,612	\$2,277,612	\$2,397,612	\$2,262,612	\$1,557,612	\$1,862,612	\$1,552,612	\$137,612	-\$1,762,388	-\$1,502,388	-\$2,280,888	-\$2,023,888

Last Updated: 08/16/2022



Tax Increment Financing District #3 Budget Summary (Fund 401)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Approved</u>	<u>2022</u> <u>Projected</u>	<u>2023</u> <u>Approved</u>
REVENUES				
Tax Increment	\$ 12,509,459	\$ 10,742,583	\$ 10,372,202	\$ 10,873,685
Exempt Computer Aid	350,595	350,595	350,595	350,595
Exempt Personal Property Aid	1,078,377	707,133	707,133	707,133
Grant Revenues	250,000	-	-	890,000
Other Revenues	322,630	112,000	112,000	-
Investment and Interest Income	118,513	25,000	100,000	75,000
Total Revenues	\$ 14,629,574	\$ 11,937,311	\$ 11,641,930	\$ 12,896,413
EXPENDITURES				
General				
Administration	4,618	15,000	15,000	15,000
Planning	120,983	200,000	100,000	165,000
Engineering	34,101	50,000	25,000	50,000
GIS	33,030	35,000	15,000	35,000
Legal	107,649	75,000	50,000	75,000
Contribution to CDA	70,000	70,000	70,000	120,000
TID Cost Recovery	1,026,530	725,000	725,000	575,000
Debt Service				
Principal	170,000	175,000	170,000	-
Interest	6,900	3,500	3,500	-
Capital Outlay & Incentives				
Capital Projects	331,178	8,420,000	8,898,150	24,465,000
Developer Payments	3,926,918	3,891,968	4,215,222	3,670,548
Total Expenditures	\$ 5,831,907	\$ 13,660,468	\$ 14,286,872	\$ 29,170,548
OTHER FINANCING SOURCES (USES)				
Other Transfers In (Out)	-	-	-	-
Total Other Sources (Uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	8,797,667	(1,723,157)	(2,644,942)	(16,274,135)
FUND BALANCE				
Beginning Fund Balance	\$ 18,607,618	\$ 27,405,285	\$ 27,405,285	\$ 24,760,343
Ending Fund Balance	27,405,285	25,682,128	24,760,343	8,486,208
Less Advances to Other Funds	(4,193,289)	(5,943,289)	(5,943,289)	(5,943,289)
NET AVAILABLE FUND BALANCE	\$ 23,211,996	\$ 19,738,839	\$ 18,817,054	\$ 2,542,919

2023 TIF DISTRICT #3 CAPITAL PROJECTS

Pleasant View Road Reconstruction	\$ 14,500,000
Pleasant View Road: Golf Course Impacts	\$ 633,985
Parmenter, Elmwood, & Aurora Reconstruction	790,000
Parmenter Street (Century - North)	4,600,000
North & South Fork Monitoring	35,000
<u>Other TID Projects</u>	<u>3,906,015</u>
TOTAL	\$ 24,465,000



Tax Increment Financing District #5 Budget Summary (Fund 501)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Approved</u>	<u>2022</u> <u>Projected</u>	<u>2023</u> <u>Approved</u>
REVENUES				
Tax Increment	\$ 1,599,717	\$ 2,098,053	\$ 2,240,371	\$ 3,137,825
Exempt Computer Aid	20,704	20,704	20,704	20,704
Exempt Personal Property Aid	102,429	66,550	66,550	66,550
Grant Revenues	-	-	-	-
Rental Income	-	-	-	-
Other Revenues	25,245	25,000	25,000	25,000
Investment and Interest Income	8,465	5,000	2,500	5,000
Total Revenues	\$ 1,756,560	\$ 2,215,307	\$ 2,355,125	\$ 3,255,079
EXPENDITURES				
General				
Administration	2,150	150	150	150
Planning	125,468	35,000	35,000	49,850
Engineering	37,634	25,000	25,000	25,000
Legal	10,049	25,000	25,000	25,000
Debt Service				
Principal	540,000	555,000	555,000	565,000
Interest	114,681	99,173	99,173	91,010
Issuance Costs	-	-	-	-
Capital Outlay & Incentives				
Capital Projects	751,605	1,700,000	2,435,717	50,000
Developer Payments	243,627	478,827	1,944,921	1,153,996
Total Expenditures	\$ 1,825,214	\$ 2,918,150	\$ 5,119,961	\$ 1,960,006
OTHER FINANCING SOURCES (USES)				
Long-term debt issues	-	-	-	-
Payment to escrow agent	-	-	-	-
Sale of Property	-	-	-	-
Other Transfers In (Out)	-	-	-	-
Total Other Sources (Uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	(68,654)	(702,843)	(2,764,836)	1,295,073
FUND BALANCE				
Beginning Fund Balance	\$ (990,605)	\$ (1,059,259)	\$ (1,059,259)	\$ (3,824,095)
Ending Fund Balance	(1,059,259)	(1,762,102)	(3,824,095)	(2,529,022)
Plus Advances from Other Funds	2,048,999	2,048,999	4,248,999	4,248,999
NET AVAILABLE FUNDS	\$ 989,740	\$ 286,897	\$ 424,904	\$ 1,719,977

2023 TIF DISTRICT #5 CAPITAL PROJECTS

Century Avenue Bridge Design \$ 50,000



2023 Debt Service Budget

The Debt Service Fund is used to account for the account for the payment of general long-term debt principal, interest, and related costs. Debt service payments for the City's Tax Increment Financing (TIF) districts are budgeted in each TIF fund. The City's enterprise funds do not have any outstanding debt.

Outstanding Debt Issues

Table with 6 columns: Issue, Purpose, Maturity Year, Callable, Original Amount, Balance at 12/31/22. Rows include various GO Promissory Notes, Refunding Bonds, and State Trust Fund Loans, ending with a TOTAL row showing \$53,915,000 Original Amount and \$37,680,313 Balance.

Legal Debt Limit

Summary table for Legal Debt Limit showing 2022 Total Equalized Valuation as Certified by WI Dept. of Revenue (\$4,775,023,600), Legal Debt Limit as Percentage of Equalized Valuation (5%), Allowable Debt Limit as of 12/31/2022 (\$238,751,180), General Obligation Debt Outstanding as of 12/31/2022 (\$37,680,313), Available Debt Capacity Under Legal Limit (\$201,070,867), and Percent of Legal Debt Limit Incurred (15.8%).



2023 City of Middleton Budget

General Debt Service Budget Summary (Fund 300)

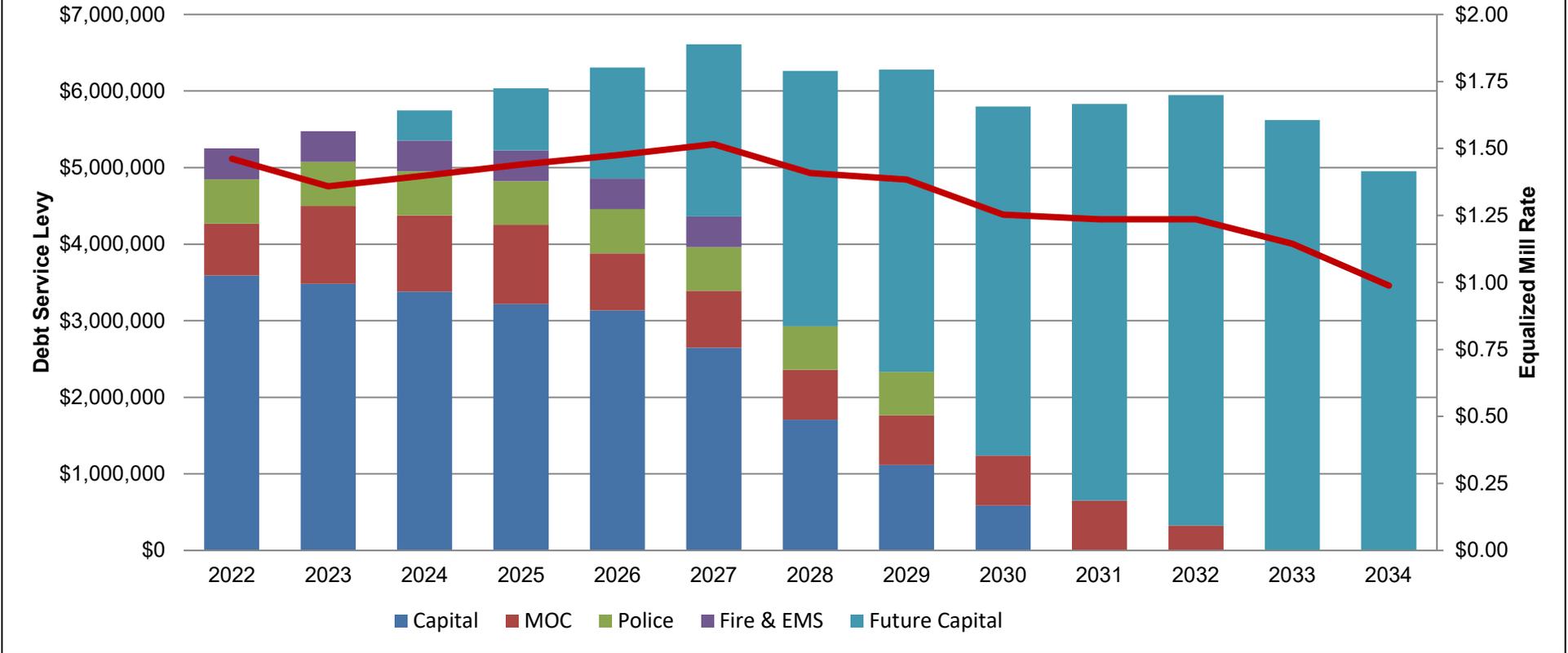
	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Projected</u>	<u>2023</u> <u>Approved</u>
REVENUES				
Property Taxes	\$ 5,046,926	\$ 5,250,000	\$ 5,250,000	\$ 5,475,000
BAB Interest Subsidy	-	-	-	-
Interest	1,871	-	-	-
Total Revenues	\$ 5,048,797	\$ 5,250,000	\$ 5,250,000	\$ 5,475,000
EXPENDITURES				
Principal - General	4,392,558	4,777,128	4,777,128	5,080,192
Principal - Refunding	-	-	-	-
Interest - General	892,018	886,919	954,592	887,506
Paying Agent & Fiscal Charges	6,175	7,500	7,500	12,500
Issuance Costs	74,379	-	79,201	-
Total Expenditures	\$ 5,365,130	\$ 5,671,547	\$ 5,818,421	\$ 5,980,198
Excess (deficiency) of revenues over expenditures	\$ (316,333)	\$ (421,547)	\$ (568,421)	(505,198)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium on debt issued	280,558	-	334,970	-
Refunding payment to escrow	-	-	-	-
Transfer from Impact Fee Funds	150,000	215,000	215,000	215,000
Operating transfers in/(out)	-	-	100,000	100,000
Total Other Financing Sources (Uses)	430,558	215,000	649,970	315,000
Excess (Deficit) of Sources vs. Uses of Funds	114,225	(206,547)	81,549	(190,198)
FUND BALANCE				
Beginning of Year	\$ 234,234	\$ 348,459	\$ 348,459	\$ 430,008
End of Year	\$ 348,459	\$ 141,912	\$ 430,008	\$ 239,810



2023 DEBT SERVICE PAYMENTS BY ISSUE AND CATEGORY

Issue	Purpose	Original Amount	Balance at 12/31/22	Maturity Year	Callable	General Debt			TID #3			TID #5		
						Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2013 GO Promissory Notes	Capital/MOC	\$ 4,000,000	\$ 515,000	2023	2/1/2021	\$ 515,000	\$ 7,725	\$ 522,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015 GO Refunding Bonds	MOC	6,500,000	6,000,000	2032	9/1/2025	315,000	176,850	491,850	-	-	-	-	-	-
2015 GO Promissory Notes	Capital	3,000,000	450,000	2023	2/1/2021	450,000	4,500	454,500	-	-	-	-	-	-
2016 GO Refunding Bonds	Fire & EMS	3,900,000	2,210,000	2027	2/1/2024	425,000	39,950	464,950	-	-	-	-	-	-
2017 GO Notes	Capital	4,000,000	2,110,000	2027	3/1/2025	395,000	57,375	452,375	-	-	-	-	-	-
2018 GO Notes	Capital	3,500,000	1,850,000	2026	3/1/2024	440,000	55,650	495,650	-	-	-	-	-	-
2019 GO Notes	Capital	3,490,000	2,225,000	2027	3/1/2025	410,000	71,400	481,400	-	-	-	-	-	-
2019 GO Refunding Notes	Police Station	5,560,000	4,445,000	2029	9/1/2026	570,000	157,450	727,450	-	-	-	-	-	-
2019 State Trust Fund Loan	Flood Recovery	590,000	306,420	2024	Yes	150,767	9,959	160,726	-	-	-	-	-	-
2020 GO Notes	Capital	4,270,000	3,330,000	2028	3/1/2026	520,000	72,250	592,250	-	-	-	-	-	-
2020 Taxable GO Ref Bonds	TID #5	7,055,000	6,540,000	2035	9/1/2028	-	-	-	-	-	-	565,000	91,010	656,010
2020 State Trust Fund Loan	Recovery Loans	300,000	228,893	2025	Yes	74,425	5,722	80,147	-	-	-	-	-	-
2021 GO Notes	Capital	3,750,000	3,470,000	2029	3/1/2027	525,000	85,925	610,925	-	-	-	-	-	-
2022 GO Notes	Capital	4,000,000	4,000,000	2030	3/1/2028	290,000	142,750	432,750	-	-	-	-	-	-
TOTAL	TOTAL	\$ 53,915,000	\$ 37,680,313			\$ 5,080,192	\$ 887,506	\$ 5,967,698	\$ -	\$ -	\$ -	\$ 565,000	\$ 91,010	\$ 656,010

Projected Debt Service Levy & Equalized Mill Rate: Capital Borrowing \$4.6 Million 2023 & \$4.0 Million 2024-2033



Budget Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Debt Service Levy	\$5.48 M	\$5.75 M	\$6.04 M	\$6.31 M	\$6.61 M	\$6.26 M	\$6.28 M	\$5.8 M	\$5.83 M	\$5.95 M	\$5.62 M	\$4.95 M
Debt Service Mill Rate	\$ 1.36	\$ 1.40	\$ 1.44	\$ 1.48	\$ 1.52	\$ 1.41	\$ 1.38	\$ 1.25	\$ 1.24	\$ 1.24	\$ 1.14	\$ 0.99

REVISED Assumptions

- * \$4.6 million of general capital borrowing 2023 with 10 year term
- * \$4.0 million of annual general capital borrowing 2024-2033
- * 8-year term for general capital borrowing at 5.0% average interest rate
- * 2.0% annual non-TID equalized value growth
- * 2022 Non-TID Equalized Value of \$4,028,235,300 (12.1% Increase)
- * Does not include potential impact of TID #3 Closure



2023 City of Middleton Budget

WATER UTILITY REVENUES

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WATER SALES REVENUE								
610-4601-00	UNMETERED SALES-GEN CUSTOMER	-	-	-	-	-	-	-
610-4610-00	METERED SALES-GEN CUSTOMERS	-	-	-	-	-	-	-
610-4611-00	METERED SALES-RESIDENTIAL	1,091,548	1,056,682	1,452,769	-	1,452,769	1,452,769	1,452,769
610-4612-00	METERED SALES-COMMERCIAL	746,099	467,060	795,299	-	795,299	795,299	795,299
610-4613-00	METERED SALES-INDUSTRIAL	164,142	110,554	168,976	-	168,976	168,976	168,976
610-4614-00	METERED SALES - MULTI FAMILY	298,439	410,665	313,537	-	313,537	313,537	313,537
610-4620-00	PRIVATE FIRE PROTECTION	108,655	97,257	108,655	-	108,655	108,655	108,655
610-4630-00	PUBLIC FIRE PROTECTION	485,243	497,644	485,243	-	485,243	485,243	485,243
610-4640-00	OTHER SALES TO PUBLIC AUTHORIT	55,000	55,501	59,437	-	59,437	59,437	59,437
610-4660-00	SALES FOR RESALE	-	2,849	-	-	-	-	-
	TOTAL	2,949,126	2,698,213	3,383,916	-	3,383,916	3,383,916	3,383,916
MISCELLANEOUS REVENUES								
610-4701-00	FORFEITED DISCOUNTS	4,000	6,488	4,000	-	4,000	4,000	4,000
610-4710-00	MISC SERVICE REVENUE	5,000	6,565	5,000	-	5,000	5,000	5,000
610-4720-00	RENT FROM WATER PROPERTY	105,000	107,434	105,000	-	105,000	105,000	105,000
610-4740-00	OTHER WATER REVENUES (AM-1)	5,000	3,359	1,000	-	1,000	1,000	1,000
610-4790-00	TRANSFER IN	-	17,485	-	-	-	-	-
	TOTAL	119,000	141,330	115,000	-	115,000	115,000	115,000
INTEREST & OTHER FINANCING SOURCES								
610-4210-00	CONTRIBUTIONS IN AID OF CONSTU	-	-	-	-	-	-	-
610-4210-01	CAPITAL CONTRIBUTED BY MUNI	-	-	-	-	-	-	-
610-4250-00	AMORTIZATION OF PSC LIABILITY	-	-	-	-	-	-	-
610-4290-00	INTEREST & DIVIDEND INCOME	25,000	29,137	25,000	-	25,000	25,000	25,000
610-4290-03	CREDIT CARD REBATE PROGRAM	5,000	3,729	5,000	-	5,000	5,000	5,000
610-4291-00	MISCELLANEOUS INCOME	3,000	15,309	3,000	-	3,000	3,000	3,000
	TOTAL	33,000	48,175	33,000	-	33,000	33,000	33,000
TOTAL WATER UTILITY REVENUES		3,101,126	2,887,718	3,531,916	-	3,531,916	3,531,916	3,531,916



2023 City of Middleton Budget

WATER UTILITY EXPENSES

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
SOURCE OF SUPPLY								
WAGES								
610-6160-110	SALARIES-FULL-TIME (601)	27,637	26,628	25,000	-	28,496	28,496	28,496
610-6160-117	OVERTIME	-	-	-	-	-	-	-
610-6160-135	LONGEVITY	8,413	8,942	9,450	-	546	546	546
610-6160-198	PENSION EXPENSE	-	(7,544)	-	-	-	-	-
	TOTAL	36,050	28,025	34,450	-	29,043	29,043	29,043
PERSONNEL BENEFITS								
610-6160-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
610-6160-192	RETIREMENT	1,913	-	-	-	2,626	2,626	2,626
610-6160-193	FICA	2,168	2,646	2,000	-	2,954	2,954	2,954
610-6160-194	HEALTH INSURANCE	-	-	-	-	7,497	7,497	7,497
610-6160-195	DENTAL INSURANCE	-	-	-	-	693	693	693
	TOTAL	4,081	2,646	2,000	-	13,769	13,769	13,769
OPERATING EXPENSES								
610-6160-220	SUPPLIES & EXPENSES (603)	7,000	4,970	7,000	7,000	7,000	7,000	7,000
610-6160-410	MAINTENANCE (617): PPE	1,000	-	1,000	1,000	1,000	1,000	1,000
	TOTAL	8,000	4,970	8,000	8,000	8,000	8,000	8,000
TOTAL SOURCE OF SUPPLY		48,131	35,642	44,450	8,000	50,812	50,812	50,812
PUMPING								
WAGES								
610-6162-110	SALARIES-FULL-TIME (624)	7,741	585	5,000	-	93	93	93
610-6162-117	OVERTIME	-	-	-	-	-	-	-
	TOTAL	7,741	585	5,000	-	93	93	93
PERSONNEL BENEFITS								
610-6162-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
610-6162-192	RETIREMENT	536	-	-	-	9	9	9
610-6162-193	FICA	607	43	500	-	10	10	10
610-6162-194	HEALTH INSURANCE	-	-	-	-	24	24	24
610-6162-195	DENTAL INSURANCE	-	-	-	-	2	2	2
	TOTAL	1,143	43	500	-	45	45	45
OPERATING EXPENSES								
610-6162-210	PURCHASED POWER (623)	245,000	244,613	260,000	260,000	260,000	260,000	260,000
610-6162-220	SUPPLIES & EXPENSES (626)	11,500	24,066	11,500	11,500	11,500	11,500	11,500
610-6162-410	MAINTENANCE (633)	5,000	2,158	5,000	5,000	5,000	5,000	5,000
	TOTAL	261,500	270,837	276,500	276,500	276,500	276,500	276,500
TOTAL PUMPING		270,384	271,465	282,000	276,500	276,637	276,637	276,637



2023 City of Middleton Budget

WATER UTILITY EXPENSES

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WATER TREATMENT								
WAGES								
610-6163-110	SALARIES-FULL-TIME (642)	1,137	551	500	-	32	32	32
610-6163-117	OVERTIME	-	-	-	-	-	-	-
	TOTAL	1,137	551	500	-	32	32	32
PERSONNEL BENEFITS								
610-6163-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
610-6163-192	RETIREMENT	93	-	-	-	3	3	3
610-6163-193	FICA	105	41	45	-	3	3	3
610-6163-194	HEALTH INSURANCE	-	-	-	-	8	8	8
610-6163-195	DENTAL INSURANCE	-	-	-	-	1	1	1
	TOTAL	198	41	45	-	15	15	15
OPERATING EXPENSES								
610-6163-220	SUPPLIES & EXPENSES (643)	20,000	5,645	12,000	12,000	12,000	12,000	12,000
610-6163-230	CHEMICALS (641)	30,000	18,116	20,000	20,000	20,000	20,000	20,000
610-6163-410	MAINTENANCE (652)	6,000	-	1,000	1,000	1,000	1,000	1,000
	TOTAL	56,000	23,761	33,000	33,000	33,000	33,000	33,000
TOTAL WATER TREATMENT		57,335	24,353	33,545	33,000	33,047	33,047	33,047
TRANSMISSION & DISTRIBUTION								
WAGES								
610-6164-110	SALARIES-FULL-TIME (660)	-	-	-	-	-	-	-
610-6164-111	LABOR RES. & STANDPIPE (661)	3,637	523	3,500	-	2,992	2,992	2,992
610-6164-112	LABOR - MAINS (662)	61,713	79,396	65,000	-	55,568	55,568	55,568
610-6164-113	LABOR - SERVICES (662)	47,108	31,314	45,000	-	38,470	38,470	38,470
610-6164-114	LABOR - METERS (663)	43,898	61,733	45,000	-	38,470	38,470	38,470
610-6164-115	LABOR - HYDRANTS (662)	8,218	1,366	7,000	-	5,984	5,984	5,984
610-6164-117	OVERTIME	10,404	-	-	-	-	-	-
	TOTAL	174,978	174,333	165,500	-	141,483	141,483	141,483
PERSONNEL BENEFITS								
610-6164-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
610-6164-192	RETIREMENT	12,094	-	-	-	13,128	13,128	13,128
610-6164-193	FICA	13,707	12,085	14,500	-	14,769	14,769	14,769
610-6164-194	HEALTH INSURANCE	-	-	-	-	37,485	37,485	37,485
610-6164-195	DENTAL INSURANCE	-	-	-	-	3,464	3,464	3,464
	TOTAL	25,801	12,085	14,500	-	68,846	68,846	68,846
OPERATING EXPENSES								
610-6164-220	SUPPLIES & EXPENSES (665)	40,000	23,930	35,000	35,000	35,000	35,000	35,000
610-6164-410	MAINT (DO NOT USE)	-	-	-	-	-	-	-
610-6164-411	MAINT RES. & STANDPIPE (672)	5,000	2,500	20,000	20,000	20,000	20,000	20,000
610-6164-412	MAINT - MAINS (673)	75,000	88,815	75,000	75,000	75,000	75,000	75,000
610-6164-413	MAINT - SERVICES (675)	15,000	13,655	15,000	15,000	15,000	15,000	15,000
610-6164-414	MAINT - METERS (676)	25,000	8,657	25,000	25,000	25,000	25,000	25,000
610-6164-415	MAINT - HYDRANTS (677)	26,000	10,810	26,000	26,000	26,000	26,000	26,000
	TOTAL	186,000	148,368	196,000	196,000	196,000	196,000	196,000
TOTAL TRANSMISSION & DISTRIBUTION		386,779	334,786	376,000	196,000	406,329	406,329	406,329



2023 City of Middleton Budget

WATER UTILITY EXPENSES

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
CUSTOMER ACCOUNT EXPENSE								
WAGES								
610-6190-110	SALARIES-FULL-TIME (901)	-	-	-	-	-	-	-
610-6190-111	SALARIES-FULL-TIME CREW (902)	11,956	5,127	9,000	-	32,058	32,058	32,058
610-6190-117	OVERTIME	-	-	-	-	-	-	-
610-6190-130	ACCTG & CLTG LABOR (903)	-	31,031	32,000	-	-	-	-
	TOTAL	11,956	36,158	41,000	-	32,058	32,058	32,058
PERSONNEL BENEFITS								
610-6190-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
610-6190-192	RETIREMENT	828	-	-	-	2,954	2,954	2,954
610-6190-193	FICA	938	2,681	1,500	-	3,323	3,323	3,323
610-6190-194	HEALTH INSURANCE	-	-	-	-	8,434	8,434	8,434
610-6190-195	DENTAL INSURANCE	-	-	-	-	779	779	779
	TOTAL	1,766	2,681	1,500	-	15,490	15,490	15,490
OPERATING EXPENSES								
610-6190-220	SUPPLIES & EXPENSES (905)	12,500	13,701	12,500	12,500	12,500	12,500	12,500
610-6190-221	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-
	TOTAL	12,500	13,701	12,500	12,500	12,500	12,500	12,500
TOTAL CUSTOMER ACCOUNT EXPENSE		26,222	52,540	55,000	12,500	60,048	60,048	60,048
ADMINISTRATIVE & GENERAL								
WAGES								
610-6192-110	SALARIES-FULL-TIME (920)	192,953	151,915	198,500	-	228,859	228,859	228,859
610-6192-111	SALARIES-SEASONAL	6,000	297	6,000	-	-	-	-
610-6192-117	OVERTIME	-	21,358	30,404	-	-	-	-
610-6192-135	LONGEVITY	12,043	-	8,800	-	12,300	12,300	12,300
	TOTAL	210,996	173,570	243,704	-	241,159	241,159	241,159
PERSONNEL BENEFITS								
610-6192-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
610-6192-192	RETIREMENT (926)	13,471	12,984	20,572	-	19,489	19,489	19,489
610-6192-193	FICA	15,267	12,091	17,000	-	21,925	21,925	21,925
610-6192-194	HEALTH INSURANCE (926)	92,329	100,860	88,559	-	43,290	43,290	43,290
610-6192-195	DENTAL INSURANCE (926)	9,201	9,471	9,000	-	3,920	3,920	3,920
610-6192-199	EMPLOYEE HEALTH CONTRIB.(1%)	-	-	-	-	-	-	-
	TOTAL	130,268	135,407	135,131	-	88,623	88,623	88,623
OPERATING EXPENSES								
610-6192-210	OFFICE SUPPLIES (921)	12,000	5,912	8,000	8,000	8,000	8,000	8,000
610-6192-222	INSURANCE	45,200	42,600	46,200	46,200	43,200	43,200	43,200
610-6192-223	INJURIES & DAMAGES	-	-	-	-	-	-	-
610-6192-224	REGULATORY COMM. EXP (928)	3,000	11,612	3,000	3,000	3,000	3,000	3,000
610-6192-310	OUTSIDE SERVICES (923)	40,000	59,949	40,000	40,000	40,000	40,000	40,000
610-6192-320	TRANSPORTATION EXPENSES (930)	40,000	52,870	40,000	40,000	40,000	40,000	40,000
610-6192-410	MAINT - GENERAL PLANT (932)	3,000	90	1,000	1,000	1,000	1,000	1,000
610-6192-490	MISC GENERAL EXPENSES (930)	7,000	12,975	7,000	7,000	7,000	7,000	7,000
610-6192-990	GEN FUND COST RECOVERY	67,500	91,500	67,500	93,000	96,000	96,000	96,000
610-6192-991	RESIDENT TOILET REBATE (906)	20,000	3,183	20,000	20,000	20,000	20,000	20,000
610-6192-992	COMM WATER AUDIT REBATE (906)	20,000	-	20,000	20,000	20,000	20,000	20,000
610-6192-998	PERSONNEL CONTINGENCY	-	-	7,941	7,941	-	-	-
	TOTAL	257,700	280,692	260,641	286,141	278,200	278,200	278,200
TOTAL ADMINISTRATIVE & GENERAL		598,964	589,669	639,476	286,141	607,983	607,983	607,983



2023 City of Middleton Budget

WATER UTILITY EXPENSES		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OTHER EXPENSES								
DEPRECIATION & TAXES								
610-4020-990	DEPRECIATION	410,000	615,749	410,000	-	410,000	410,000	410,000
610-4020-992	DEPREC ON CONTRIBUTED PLANT	162,000	189,725	162,000	-	162,000	162,000	162,000
610-4080-990	TAXES	565,000	483,024	565,000	-	565,000	565,000	565,000
	TOTAL	1,137,000	1,288,498	1,137,000	-	1,137,000	1,137,000	1,137,000
INTEREST & DEBT EXPENSE								
610-6193-990	INTEREST ON DEBT TO MUNICIPAL	-	-	-	-	-	-	-
610-6194-990	AMORTIZATION OF BOND DISCOUNT	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-
OTHER EXPENSES & TRANSFERS								
610-6195-998	TRANSFER TO DEBT FD 300	-	-	-	-	-	-	-
610-6195-999	TRANSFER OUT	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-
WATER CAPITAL EXPENSES								
610-6197-810	WELL REHAB & CONST (3140)	250,000	74,421	-	-	175,000	175,000	175,000
610-6197-812	WATER TREATMENT EQUIP. (3320)	-	-	-	-	-	-	-
610-6197-815	TRANSPORTATION EQUIP (3920)	117,500	11,942	123,750	123,750	145,500	145,500	145,500
610-6197-820	WATER MAIN REPL (3430)	-	-	1,110,000	1,110,000	875,000	875,000	875,000
610-6197-825	OTHER TRANSM & DIST (3490)	1,425,000	-	-	-	-	-	-
610-6197-830	DIST RESERV & STANDPIPE (3420)	-	(5,542)	-	-	-	-	-
610-6197-835	SCADA EQUIP (3971)	-	-	-	-	-	-	-
610-6197-840	NEW METERS (3460-01)	80,000	-	75,000	75,000	75,000	75,000	75,000
610-6197-845	HYDRANTS (3480)	-	-	-	-	-	-	-
610-6197-850	GARAGE & EQUIP (3710)	-	-	9,550	9,500	12,550	12,550	12,550
610-6197-860	MASTER PLAN	-	-	-	-	-	-	-
	TOTAL	1,872,500	80,820	1,318,300	1,318,250	1,283,050	1,283,050	1,283,050
TOTAL OTHER EXPENSES		3,009,500	1,369,318	2,455,300	1,318,250	2,420,050	2,420,050	2,420,050
TOTAL WATER UTILITY EXPENSES		4,397,315	2,677,772	3,885,771	2,130,391	3,854,906	3,854,906	3,854,906



2023 City of Middleton Budget

SEWER UTILITY REVENUES

	2021		2022		2023		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	SEWER SALES REVENUE						
620-4610-00 SEWERAGE SERVICE-RESIDENTIAL	1,898,517	1,779,332	1,898,517	-	2,088,369	2,088,369	2,088,369
620-4620-00 SEWERAGE SERVICE-COMMERCIAL	1,364,749	1,360,592	1,364,749	-	1,501,224	1,501,224	1,501,224
620-4630-00 SEWERAGE SERVICE-INDUSTRIAL	175,257	250,268	175,257	-	192,783	192,783	192,783
620-4640-00 REVENUES FROM PUBLIC AUTHORITY	47,702	47,661	47,702	-	52,472	52,472	52,472
TOTAL	3,486,225	3,437,853	3,486,225	-	3,834,848	3,834,848	3,834,848
INTEREST & MISCELLANEOUS REVENUE							
620-4210-00 CONTRIBUTIONS IN AID CONSTRUCTION	-	-	-	-	-	-	-
620-4290-00 INTEREST & DIVIDEND INCOME	17,000	11,879	17,000	-	17,000	17,000	17,000
620-4290-03 CREDIT CARD REBATE PROGRAM	-	2,142	-	-	-	-	-
620-4820-00 FORFEITED DISCOUNTS	-	-	-	-	-	-	-
620-4850-00 MISCELLANEOUS OPERATING REVENUE	-	4,356	-	-	-	-	-
TOTAL	17,000	18,377	17,000	-	17,000	17,000	17,000
TOTAL SEWER UTILITY REVENUES	3,503,225	3,456,231	3,503,225	-	3,851,848	3,851,848	3,851,848



2023 City of Middleton Budget

SEWER UTILITY EXPENSES

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATION EXPENSES								
WAGES								
620-6282-110	SALARIES-FULL-TIME	30,148	90,473	70,000	70,000	43,932	43,932	43,932
620-6282-117	OVERTIME	-	-	-	-	-	-	-
620-6282-135	LONGEVITY	6,434	8,942	9,450	9,450	2,277	2,277	2,277
620-6282-198	PENSION EXPENSE	-	(54,557)	-	-	-	-	-
	TOTAL	36,582	44,858	79,450	79,450	46,209	46,209	46,209
PERSONNEL BENEFITS								
620-6282-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
620-6282-192	RETIREMENT	2,087	-	-	-	4,048	4,048	4,048
620-6282-193	FICA	2,356	7,347	5,000	5,000	4,554	4,554	4,554
620-6282-194	HEALTH INSURANCE	-	-	-	-	31,238	31,238	31,238
620-6282-195	DENTAL INSURANCE	-	-	-	-	2,886	2,886	2,886
	TOTAL	4,443	7,347	5,000	5,000	42,725	42,725	42,725
OPERATING EXPENSES								
620-6282-220	SUPPLIES & EXPENSES	50,000	21,045	35,000	35,000	35,000	35,000	35,000
620-6282-230	OTHER CHEMICALS FOR SEWERAGE	2,500	1,361	2,500	2,500	2,500	2,500	2,500
620-6282-320	TRANSPORTATION EXPENSES	35,000	45,921	35,000	35,000	35,000	35,000	35,000
620-6282-330	MMSD FEES	2,269,355	2,198,457	2,459,338	2,459,338	2,713,209	2,713,209	2,713,209
620-6282-420	POWER & FUEL - PUMPING: PPE	25,000	26,885	25,000	25,000	25,000	25,000	25,000
	TOTAL	2,381,855	2,293,669	2,556,838	2,556,838	2,810,709	2,810,709	2,810,709
TOTAL OPERATION EXPENSES		2,422,880	2,345,874	2,641,288	2,641,288	2,899,643	2,899,643	2,899,643
MAINTENANCE EXPENSES								
WAGES								
620-6283-110	SALARIES- FULL TIME	32,734	59,825	60,000	60,000	60,000	60,000	60,000
620-6283-117	OVERTIME	-	-	-	-	-	-	-
	TOTAL	32,734	59,825	60,000	60,000	60,000	60,000	60,000
PERSONNEL BENEFITS								
620-6283-192	RETIREMENT	2,266	-	-	-	-	-	-
620-6283-193	FICA	2,568	4,402	4,500	4,500	4,500	4,500	4,500
	TOTAL	4,834	4,402	4,500	4,500	4,500	4,500	4,500
OPERATING EXPENSES								
620-6283-414	MAINT - METERS	25,000	8,664	25,000	25,000	25,000	25,000	25,000
620-6283-415	MAINT - SEWAGE COLLECTION SYST	60,000	39,093	60,000	60,000	60,000	60,000	60,000
620-6283-416	MAINT - COLLECTION SYS PUMP EQ	26,000	24,486	26,000	26,000	26,000	26,000	26,000
620-6283-417	MAINT - GEN PLANT STRUCT & EQU	5,000	5,873	5,000	5,000	5,000	5,000	5,000
	TOTAL	116,000	78,116	116,000	116,000	116,000	116,000	116,000
TOTAL MAINTENANCE EXPENSES		153,568	142,343	180,500	180,500	180,500	180,500	180,500



2023 City of Middleton Budget

SEWER UTILITY EXPENSES

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
CUSTOMER ACCOUNT EXPENSES								
WAGES								
620-6284-110	METER READING LABOR	15,982	31,256	32,000	32,000	37,995	37,995	37,995
620-6284-117	OVERTIME	-	-	-	-	-	-	-
620-6284-130	BILLING, COLLECT, ACCTG EXP	10,000	13,589	10,000	10,000	10,000	10,000	10,000
	TOTAL	25,982	44,845	42,000	42,000	47,995	47,995	47,995
PERSONNEL BENEFITS								
620-6284-192	RETIREMENT	1,106	-	-	-	3,501	3,501	3,501
620-6284-193	FICA	1,254	2,354	2,500	2,500	3,938	3,938	3,938
	TOTAL	2,360	2,354	2,500	2,500	7,439	7,439	7,439
TOTAL CUSTOMER ACCOUNT EXPENSES		28,342	47,199	44,500	44,500	55,434	55,434	55,434
ADMINISTRATIVE & GENERAL								
WAGES								
620-6285-110	SALARIES-FULL-TIME	107,171	66,754	70,000	70,000	79,743	79,743	79,743
620-6285-111	SALARIES-SEASONAL	6,000	-	6,000	6,000	6,000	6,000	6,000
620-6285-117	OVERTIME	-	-	-	-	-	-	-
	TOTAL	113,171	66,754	76,000	76,000	85,743	85,743	85,743
PERSONNEL BENEFITS								
620-6285-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
620-6285-192	RETIREMENT	7,533	30,893	20,572	20,572	5,423	5,423	5,423
620-6285-193	FICA	8,537	4,278	5,000	5,000	6,101	6,101	6,101
620-6285-194	HEALTH INSURANCE	38,642	27,850	40,000	37,067	8,433	8,433	8,433
620-6285-195	DENTAL INSURANCE	3,547	3,157	3,500	3,500	554	554	554
620-6285-199	EMPLOYEE HEALTH CONTRIB.(1%)	-	-	-	-	-	-	-
	TOTAL	58,259	66,178	69,072	66,139	20,510	20,510	20,510
OPERATING EXPENSES								
620-6285-210	OFFICE SUPPLIES	12,000	8,967	10,000	10,000	10,000	10,000	10,000
620-6285-222	INSURANCE	12,200	12,200	12,200	12,200	13,700	13,700	13,700
620-6285-310	OUTSIDE SERVICES	25,000	13,772	25,000	25,000	40,000	40,000	40,000
620-6285-490	MISC GENERAL EXPENSES	25,000	9,629	20,000	20,000	20,000	20,000	20,000
620-6285-491	RENTS	-	-	-	-	-	-	-
620-6285-990	GEN FUND COST RECOVERY	67,500	91,500	67,500	67,500	96,000	96,000	96,000
620-6285-998	PERSONNEL CONTINGENCY	1,569	-	-	2,933	-	-	-
	TOTAL	143,269	136,068	134,700	137,633	179,700	179,700	179,700
TOTAL ADMINISTRATIVE & GENERAL		314,699	269,000	279,772	279,772	285,953	285,953	285,953



2023 City of Middleton Budget

SEWER UTILITY EXPENSES

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OTHER EXPENSES								
DEPRECIATION								
620-4020-990	DEPRECIATION	325,000	494,050	325,000	325,000	325,000	325,000	325,000
620-4080-990	TAXES	-	-	-	-	-	-	-
	TOTAL	325,000	494,050	325,000	325,000	325,000	325,000	325,000
TRANSFERS								
620-6286-998	TRANSFER TO DEBT FD 300	-	-	-	-	-	-	-
620-6286-999	TRANSFER OUT	-	17,485	-	-	-	-	-
	TOTAL	-	17,485	-	-	-	-	-
SEWER CAPITAL EXPENSES								
620-6297-810	FORCE MAINS (3150)	-	-	250,000	250,000	-	-	-
620-6297-815	MAIN REPL (3130)	400,000	36,410	75,000	75,000	400,000	400,000	400,000
620-6297-820	PUMP STATION EQUIP (3230)	-	2,432	200,000	200,000	-	-	-
620-6297-825	GARAGE & EQUIP (3710)	-	-	371,250	371,250	125,000	125,000	125,000
620-6297-860	MASTER PLAN	-	-	-	-	-	-	-
	TOTAL	400,000	38,842	896,250	896,250	525,000	525,000	525,000
TOTAL OTHER EXPENSES		725,000	550,377	1,221,250	1,221,250	850,000	850,000	850,000
TOTAL SEWER UTILITY		3,644,489	3,354,792	4,367,310	4,367,310	4,271,530	4,271,530	4,271,530



Storm Water Utility Budget (Fund 630)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Approved</u>	<u>2022</u> <u>Projected</u>	<u>2023</u> <u>Approved</u>
<u>OPERATING REVENUES</u>				
Public Charges for Services (Base)	289,271	289,333	289,591	289,591
Public Charges for Services (Flood)	578,542	578,667	579,181	579,181
Late Fees	3,088	2,000	3,500	3,000
TOTAL	\$ 870,900	\$ 870,000	\$ 872,272	\$ 871,772
<u>OPERATING EXPENDITURES</u>				
Operation and maintenance	5,898	165,000	165,000	155,000
Depreciation	166,589	200,000	200,000	200,000
TOTAL	\$ 172,487	\$ 365,000	\$ 365,000	\$ 405,000
NET INCOME (LOSS)	\$ 698,413	\$ 505,000	\$ 507,272	\$ 466,772
<u>NONOPERATING REVENUES</u>				
Grant Revenue	-	565,276	132,688	432,588
Federal & State Disaster Aid	-	-	-	-
Credit Card Rebates	159	-	-	-
Interest Income	2,993	2,000	2,550	2,000
TOTAL	\$ 3,152	\$ 567,276	\$ 135,238	\$ 434,588
<u>CAPITAL CONTRIBUTIONS & TRANSFERS</u>				
Capital Contributed by Municipality	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 701,565	\$ 1,072,276	\$ 642,510	\$ 901,360
BEGINNING NET POSITION	\$ 5,582,579	\$ 6,284,144	\$ 6,284,144	\$ 6,926,654
ENDING NET POSITION	6,284,144	7,356,420	6,926,654	7,828,014
Net Investment in Capital Assets	5,430,040	6,592,262	6,024,064	6,730,336
Unrestricted Net Position	854,104	764,158	902,590	1,097,678

Storm Water Utility 2023 Projects

Pheasant Branch Creek: Mainstem Pond to Century Avenue (Final 20%)	177,988
Pheasant Branch Creek: North of Century Avenue (80%)	328,284
Spring Hill Pond: Sediment Removal	150,000
Middleton Hills SE Pond Dredging	100,000
Airport Ditch Sediment Removal	20,000
Algonquin Ditch Maintenance	30,000
Airport Road Business Park Drainageway	15,000
Airport Ditches Assessment & Dredging	15,000
Storm Water Maintenance	50,000
Hidden Oaks Stormwater Project (50% ARPA / 50% SWU)	150,000
Pheasant Branch Creek Corridor Restoration	20,000
Other Projects	5,000
TOTAL	1,061,272



Middleton Utility District Budget (Fund 640)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Approved</u>	<u>2022</u> <u>Projected</u>	<u>2023</u> <u>Approved</u>
REVENUES				
Special Assessments	31,554	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	\$ 31,554	\$ -	\$ -	\$ -
EXPENDITURES				
Operation and maintenance	796	5,000	-	5,000
Depreciation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	\$ 796	\$ 5,000	\$ -	\$ 5,000
NON OPERATING REVENUES				
Investment Income	281	-	500	500
Total Capital Contributions	\$ 281	\$ -	\$ 500	\$ 500
CHANGE IN NET POSITION	\$ 31,038	\$ (5,000)	\$ 500	\$ (4,500)
NET POSITION				
Beginning Net Position	\$ 29,795	\$ 60,833	\$ 60,833	\$ 61,333
Ending Net Position	60,833	55,833	61,333	56,833
Less Net Investment in Capital Assets	-	-	-	-
NET POSITION - END OF YEAR	\$ 60,833	\$ 55,833	\$ 61,333	\$ 56,833



2023 City of Middleton Budget

GOLF COURSE REVENUES

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
GOLF SHOP SALES								
650-4500-01	HARDGOOD SALES	125,000	139,029	135,000	134,780	135,000	135,000	135,000
650-4500-03	SOFTGOODS SALES	55,000	64,913	60,000	68,692	60,000	60,000	60,000
650-4500-05	RENTAL CLUBS	7,416	7,301	7,416	7,866	6,629	6,629	6,629
	TOTAL	187,416	211,243	202,416	211,338	201,629	201,629	201,629
PUBLIC CHARGES FOR SERVICES								
650-4630-00	GREENS FEES	1,037,189	1,488,734	1,391,734	1,447,580	1,246,976	1,246,976	1,246,976
650-4631-00	LEAGUES	-	-	-	-	-	-	-
650-4632-00	MEMBERSHIPS	120,000	277,790	179,784	279,349	151,849	151,849	151,849
650-4633-00	CART RENTAL	408,707	554,994	475,833	552,969	420,536	420,536	420,536
650-4634-00	DRIVING RANGE	131,437	228,306	168,647	223,650	146,282	146,282	146,282
650-4635-00	OUTINGS	15,000	2,329	-	3,141	-	-	-
650-4639-00	HANDICAP FEES	1,000	1,415	1,300	1,240	1,176	1,176	1,176
650-4645-00	SALES TAXES COLLECTED	100,535	-	133,084	149,559	124,625	124,625	124,625
	TOTAL	1,813,868	2,553,567	2,350,382	2,657,488	2,091,445	2,091,445	2,091,445
FOOD & BEVERAGE SALES								
650-4736-00	FOOD INCOME	189,360	185,511	191,581	210,094	170,572	170,572	170,572
650-4737-00	SNACK	11,803	16,780	17,493	20,184	15,475	15,475	15,475
650-4738-00	LIQUOR	108,450	110,228	111,862	119,951	99,867	99,867	99,867
650-4739-00	BEER	197,041	229,369	206,820	238,413	182,979	182,979	182,979
650-4740-00	SODA	35,093	45,299	37,750	46,276	33,122	33,122	33,122
650-4741-00	GOLF OUTING BEVERAGE	1,500	-	1,500	-	1,500	1,500	1,500
650-4742-00	TOBACCO	2,218	2,906	2,527	3,651	2,162	2,162	2,162
650-4745-00	SALES TAXES COLLECTED	34,409	180,847	39,815	45,189	37,320	37,320	37,320
650-4747-00	FOOD AND SNACK - BEVRAGE CART	632	3,540	2,664	3,392	2,325	2,325	2,325
650-4748-00	NA BEVERAGES - BEVRAGE CART	15,500	23,494	20,035	24,035	17,632	17,632	17,632
650-4749-00	BEER SALES - BEVRAGE CART	80,236	104,233	93,246	102,798	82,966	82,966	82,966
650-4750-00	LIQUOR - BEVRAGE CART	34,929	47,778	39,943	52,839	34,659	34,659	34,659
	TOTAL	711,171	949,985	765,236	866,822	680,578	680,578	680,578
OTHER INCOME								
650-4832-01	TRANS/ADVANCE FROM GEN FD.	-	-	-	-	-	-	-
650-4832-03	CREDIT CARD REBATE PROGRAM	7,135	9,599	7,135	9,599	7,135	7,135	7,135
650-4832-07	MISC. INCOME	-	7,350	-	-	-	-	-
650-4832-10	EARNED INTEREST INCOME	778	11,651	778	82	778	778	778
650-4832-12	ROOM RENTAL	-	-	-	-	-	-	-
650-4832-20	UNREDEEMED GIFT CARDS	-	24,604	-	-	-	-	-
650-4840-00	SALES TAX REMIT DISCOUNT	535	922	535	246	535	535	535
650-4890-00	TRANSFER IN	-	-	-	206,400	-	-	-
	TOTAL	8,448	54,126	8,448	216,327	8,448	8,448	8,448
REIMBURSABLE INCOME								
650-4900-03	GRATITUTY	38,816	91,738	38,816	41,025	38,816	38,816	38,816
650-4900-07	LESSONS	-	2	-	-	-	-	-
650-4900-20	REIMBURSEMENT FOR SALES	-	-	-	-	-	-	-
650-4935-00	TRANSFER IN	-	-	-	-	-	-	-
	TOTAL	38,816	91,740	38,816	41,025	38,816	38,816	38,816
TOTAL GOLF COURSE REVENUES		2,759,719	3,860,661	3,365,298	3,993,000	3,020,916	3,020,916	3,020,916



2023 City of Middleton Budget

GOLF COURSE EXPENDITURES	2021		2022		2023			
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
FOOD & BEVERAGE EXPENSES								
OPERATING EXPENSES								
650-5541-221	FOOD COST	62,021	53,856	63,222	63,222	56,289	56,289	56,289
650-5541-222	SNACK COST	6,946	11,194	10,079	10,746	8,899	8,899	8,899
650-5541-223	LIQUOR COST	31,841	32,674	30,361	35,057	28,251	28,251	28,251
650-5541-224	BEER COST	73,819	83,507	75,017	85,953	66,487	66,487	66,487
650-5541-225	SODA COST	20,237	35,508	23,114	33,619	20,302	20,302	20,302
650-5541-227	TOBACCO COST	1,744	765	1,744	1,744	1,744	1,744	1,744
650-5541-228	NON GOLF OUTING EXPENSE: PPE	2,000	200	2,000	-	-	-	-
	TOTAL	198,608	217,704	205,537	230,341	181,972	181,972	181,972
TOTAL FOOD & BEVERAGE EXPENSES		198,608	217,704	205,537	230,341	181,972	181,972	181,972
PRO SHOP								
WAGES								
650-5543-110	SALARIES - FULL-TIME	177,509	190,542	179,763	179,763	200,548	200,548	200,548
650-5543-120	PART TIME WAGES	106,093	122,974	133,786	133,786	120,407	120,407	120,407
650-5543-135	LONGEVITY	4,167	2,258	-	-	-	-	-
650-5543-145	UNEMPLOYMENT WAGES	1,000	2,041	1,000	1,000	-	-	-
	TOTAL	288,769	317,815	314,549	314,549	320,955	320,955	320,955
PERSONNEL BENEFITS								
650-5543-192	RETIREMENT	12,263	11,643	11,685	11,685	13,653	13,653	13,653
650-5543-193	FICA	13,899	22,300	23,986	23,986	24,571	24,571	24,571
650-5543-194	HEALTH INSURANCE	50,265	48,139	32,136	32,136	33,732	33,732	33,732
650-5543-195	DENTAL INSURANCE	5,647	4,709	4,403	4,403	5,479	5,479	5,479
650-5543-198	PENSION EXPENSE	-	(52,959)	-	-	-	-	-
	TOTAL	82,074	33,832	72,210	72,210	77,435	77,435	77,435
OPERATING EXPENSES								
650-5543-229	PRO SHOP SUPPLIES	6,000	3,503	10,000	10,000	5,000	5,000	5,000
650-5543-230	DRIVING RANGE SUPPLIES	10,000	15,676	15,000	15,000	7,351	7,351	7,351
650-5543-240	HARDGOODS	93,750	92,290	100,000	100,000	100,000	100,000	100,000
650-5543-242	SOFTGOODS	33,000	51,905	50,000	50,000	43,349	43,349	43,349
650-5543-244	RENTALS	10,000	2,500	10,000	10,000	3,000	3,000	3,000
650-5543-290	UNIFORMS	6,000	5,424	8,000	8,000	8,000	8,000	8,000
650-5543-420	GAS & OIL	13,884	16,102	17,355	17,355	15,620	15,620	15,620
650-5543-441	CONFERENCES	1,500	220	1,500	1,500	1,500	1,500	1,500
650-5543-492	CART RENTAL	9,400	10,455	11,600	11,600	11,000	11,000	11,000
650-5543-493	GOLF OUTING EXPENSES	3,000	14,345	10,000	10,000	7,000	7,000	7,000
650-5543-494	CART LEASE PAYMENTS	40,640	38,292	56,091	56,091	56,091	56,091	56,091
650-5543-495	CART ANNUAL MAINTENANCE	6,670	-	8,330	8,330	8,330	8,330	8,330
650-5543-496	CART REPAIRS	4,500	4,592	4,500	4,500	4,500	4,500	4,500
650-5543-520	HANDICAP EXPENSE	600	841	1,000	1,000	1,000	1,000	1,000
650-5543-703	RESERVE	-	-	-	-	-	-	-
	TOTAL	238,944	256,145	303,376	303,376	271,741	271,741	271,741
TOTAL PRO SHOP		609,787	607,792	690,135	690,135	670,131	670,131	670,131



2023 City of Middleton Budget

GOLF COURSE EXPENDITURES

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
CLUB HOUSE								
WAGES								
650-5544-130	JANITORIAL SERVICES	1,458	460	1,458	1,458	1,000	1,000	1,000
650-5544-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	-
	TOTAL	1,458	460	1,458	1,458	1,000	1,000	1,000
OPERATING EXPENSES								
650-5544-220	SUPPLIES & MATERIALS	9,000	9,395	9,000	9,000	9,000	9,000	9,000
650-5544-320	PEST CONTROL	464	291	464	339	464	464	464
650-5544-412	CLUB HOUSE MAINTENANCE	10,000	7,837	10,000	10,000	10,000	10,000	10,000
650-5544-470	UTILITIES	43,244	50,570	43,676	43,676	43,676	43,676	43,676
650-5544-472	TV SERVICES	1,872	1,534	1,972	1,972	1,972	1,972	1,972
650-5544-474	PORTABLE RESTROOMS	5,840	5,672	6,000	6,000	6,000	6,000	6,000
650-5544-476	HEATING/COOLING SYSTEM	1,600	2,402	1,600	1,600	1,600	1,600	1,600
650-5544-510	SECURITY SYSTEM	800	600	1,000	1,000	1,000	1,000	1,000
650-5544-810	OTHER EQUIPMENT	-	-	-	-	-	-	-
	TOTAL	72,820	78,301	73,712	73,587	73,712	73,712	73,712
TOTAL CLUB HOUSE		74,278	78,761	75,170	75,045	74,712	74,712	74,712
FOOD & BEVERAGE OTHER EXPENSES								
WAGES								
650-5545-110	SALARIES - FOOD & BEVERAGE	69,201	68,829	79,500	79,500	83,888	83,888	83,888
650-5545-111	SALARIES - FOOD & BEVERAGE LTE	52,563	57,365	59,780	59,780	53,802	53,802	53,802
650-5545-135	LONGEVITY	1,687	1,427	-	-	-	-	-
650-5545-145	UNEMPLOYMENT WAGES	1,000	-	1,000	1,000	-	-	-
	TOTAL	124,451	127,620	140,280	140,280	137,690	137,690	137,690
PERSONNEL BENEFITS								
650-5545-190	FRINGE BENEFITS - FOOD & BEVER	-	-	-	-	-	-	-
650-5545-192	RETIREMENT	4,786	4,682	5,167	5,167	5,704	5,704	5,704
650-5545-193	FICA	5,424	8,758	10,655	10,655	10,533	10,533	10,533
650-5545-194	HEALTH INSURANCE	16,755	17,151	22,643	22,643	23,754	23,754	23,754
650-5545-195	DENTAL INSURANCE	2,252	2,247	2,739	2,739	2,739	2,739	2,739
	TOTAL	29,217	32,838	41,204	41,204	42,730	42,730	42,730
OPERATING EXPENSES								
650-5545-222	FOOD & BEVERAGE SUPPLIES	17,000	17,136	17,000	25,000	15,300	15,300	15,300
650-5545-223	REIMBURSED GRATUITY	38,816	91,738	38,816	41,025	38,816	38,816	38,816
650-5545-290	UNIFORMS	1,000	-	3,000	3,000	3,000	3,000	3,000
650-5545-310	OUTSIDE SERVICES	1,050	1,050	1,050	1,050	1,050	1,050	1,050
	TOTAL	57,866	109,924	59,866	70,075	58,166	58,166	58,166
TOTAL FOOD & BEVERAGE OTHER EXPENSES		211,534	270,383	241,350	251,559	238,586	238,586	238,586



2023 City of Middleton Budget

GOLF COURSE EXPENDITURES

		2021		2022		2023		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
GROUNDS EXPENSES								
WAGES								
650-5546-111	SALARIES - GOLF COURSE	243,864	244,522	255,867	255,867	258,285	258,285	258,285
650-5546-120	PART TIME WAGES	108,737	97,233	119,610	119,610	119,610	119,610	119,610
650-5546-135	LONGEVITY	7,288	7,302	3,892	14,358	-	-	-
650-5546-145	UNEMPLOYMENT WAGES	1,000	925	1,000	1,190	-	-	-
	TOTAL	360,889	349,982	380,369	391,025	377,895	377,895	377,895
PERSONNEL BENEFITS								
650-5546-192	RETIREMENT	16,953	17,039	16,844	16,844	17,423	17,423	17,423
650-5546-193	FICA	19,213	26,366	29,022	29,022	28,751	28,751	28,751
650-5546-194	HEALTH INSURANCE	40,353	39,936	38,711	38,711	50,598	50,598	50,598
650-5546-195	DENTAL INSURANCE	7,329	7,310	7,109	7,109	8,740	8,740	8,740
	TOTAL	83,848	90,650	91,686	91,686	105,512	105,512	105,512
OPERATING EXPENSES								
650-5546-222	PARTS & TOOLS	3,200	2,030	4,000	4,000	4,000	4,000	4,000
650-5546-223	FERTILIZER & CHEMICALS	50,000	58,936	60,000	80,000	60,000	60,000	60,000
650-5546-224	DIRT	16,000	19,006	19,446	19,446	19,446	19,446	19,446
650-5546-274	GREENS & TEE SUPPLIES	5,000	4,092	10,000	10,000	8,000	8,000	8,000
650-5546-275	SEED	1,377	2,659	2,400	2,400	2,400	2,400	2,400
650-5546-277	IRRIGATION PARTS, EQUP, SUPL	6,000	8,726	6,400	6,400	6,400	6,400	6,400
650-5546-278	TREES	900	1,110	900	900	900	900	900
650-5546-279	OFFICE CLEANING SUPPLIES	1,573	2,075	2,000	2,000	2,000	2,000	2,000
650-5546-372	DEEP AERIFICATION SERVICES	2,750	-	2,750	2,750	-	-	-
650-5546-375	IRRIGATION CONTRACT	1,860	2,544	2,544	2,544	2,544	2,544	2,544
650-5546-411	GROUNDS & GREEN MAINT	5,000	3,537	5,000	5,000	5,000	5,000	5,000
650-5546-412	GREEN EQUIPMENT REPAIR	50,000	46,046	50,000	50,000	50,000	50,000	50,000
650-5546-420	GAS & OIL	25,361	25,262	31,701	31,701	31,701	31,701	31,701
650-5546-440	TRAINING & DEVELOPMENT	1,500	587	1,500	1,500	1,500	1,500	1,500
650-5546-450	UNIFORMS	1,000	1,293	5,000	5,000	5,000	5,000	5,000
650-5546-491	EQUIPMENT RENTAL	1,500	6,345	4,000	9,000	2,000	2,000	2,000
650-5546-493	SECURITY SYSTEM	600	240	600	600	-	-	-
	TOTAL	173,621	186,023	208,241	233,241	200,891	200,891	200,891
TOTAL GROUNDS EXPENSES		618,358	626,654	680,296	715,952	684,298	684,298	684,298

ADMINISTRATION

OPERATING EXPENSES								
650-5547-250	POSTAGE	250	73	250	250	250	250	250
650-5547-260	TELEPHONE	12,770	12,998	13,284	13,284	13,284	13,284	13,284
650-5547-320	PROFESSIONAL SERVICES	1,500	-	1,500	1,500	1,500	1,500	1,500
650-5547-440	TRAINING	971	447	971	995	971	971	971
650-5547-442	DUES	1,338	1,423	1,338	1,338	1,338	1,338	1,338
650-5547-443	TRAVEL	2,000	103	2,000	2,000	2,000	2,000	2,000
650-5547-460	INSURANCE	35,500	35,500	35,500	35,500	45,400	45,400	45,400
650-5547-461	LICENSES	2,300	2,641	2,700	2,700	2,700	2,700	2,700
650-5547-521	ACCOUNTING & COMPUTERS	2,000	144	3,000	3,000	2,862	2,862	2,862
650-5547-522	ADVERTISING	2,300	4,310	5,000	5,000	2,500	2,500	2,500
650-5547-524	POS SYSTEM	8,380	12,165	12,165	12,165	12,165	12,165	12,165
650-5547-525	WEBSITE	1,668	1,668	3,336	3,336	3,336	3,336	3,336
650-5547-990	OTHER EXPENSES	-	-	-	-	-	-	-
650-5547-998	PERSONNEL CONTINGENCY	-	-	33,863	33,863	33,863	33,863	33,863
	TOTAL	70,977	71,471	114,907	114,931	122,169	122,169	122,169
TOTAL ADMINISTRATION		70,977	71,471	114,907	114,931	122,169	122,169	122,169



2023 City of Middleton Budget

GOLF COURSE EXPENDITURES

	2021		2022		2023		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OTHER EXPENSES							
DEBT EXPENSES							
650-5548-703	DEPRECIATION	-	170,971	-	-	-	-
650-5548-704	SALES TAX - PD.	134,944	180,306	172,899	194,748	161,945	161,945
650-5548-705	CREDIT CARD FEES	48,000	88,885	100,000	100,000	90,000	90,000
650-5548-706	BANK FEES	-	-	-	-	-	-
650-5548-707	ADVANCE REPAYMENT	400,000	-	400,000	450,000	400,000	400,000
	TOTAL	582,944	440,161	672,899	744,748	651,945	651,945
OTHER EXPENSES							
650-5549-996	OTHER EXPENSES	-	79,743	-	-	-	-
650-5549-999	TRANSFER OUT	-	-	-	-	96,367	96,367
	TOTAL	-	79,743	-	-	96,367	96,367
CAPITAL EXPENSES							
650-5550-005	DESIGN	-	-	-	52,600	-	-
650-5550-800	CAPITAL OUTLAY	300,000	43,032	360,000	202,405	300,000	300,000
650-5550-801	CLUBHOUSE CAPITAL	-	37,571	-	16,157	-	-
650-5550-802	CAPITAL RESERVE	100,000	-	100,000	100,000	621,315	621,315
650-5550-803	GROUNDS/MAINT. CAPITAL	-	72,704	-	88,838	-	-
650-5550-805	VEHICLES	-	-	-	-	-	-
	TOTAL	400,000	153,308	460,000	460,000	921,315	921,315
TOTAL OTHER EXPENSES		982,944	673,212	1,132,899	1,204,748	1,669,627	1,669,627
TOTAL GOLF COURSE EXPENSES		2,766,486	2,545,976	3,140,294	3,282,711	3,641,494	3,641,494



2023 City of Middleton Budget

AIRPORT REVENUES

	2021		2022		2023		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
INTERGOVERNMENTAL REVENUE							
660-4310-00 GRANTS	400,000	10,733	-	82,000	-	-	-
TOTAL	400,000	10,733	-	82,000	-	-	-
PUBLIC CHARGES FOR SERVICE							
660-4610-00 MADC RENT (LAND LEASE)	12,436	12,370	12,800	12,800	14,453	14,453	14,453
660-4615-00 FUEL FLOWAGE FEE	6,000	9,443	6,000	-	8,800	10,000	10,000
660-4620-00 HANGAR LAND LEASES	108,376	99,463	108,376	109,924	109,924	109,924	109,924
660-4625-00 FBO FEE	-	-	-	-	-	-	-
660-4630-00 FBO BUILDING LEASE	-	-	-	-	-	-	-
660-4635-00 SOLAR LEASE	9,443	9,568	9,759	-	9,954	9,954	9,954
TOTAL	136,255	130,843	136,935	122,724	143,131	144,331	144,331
MISCELLANEOUS REVENUE							
660-4290-00 INTEREST & DIVIDEND INCOME	-	3,414	-	-	-	-	-
660-4810-00 MISC. REVENUE	-	138,934	-	-	-	-	-
660-4815-00 CROP LAND RENT	4,625	4,626	4,625	4,625	5,782	5,782	5,782
TOTAL	4,625	146,974	4,625	4,625	5,782	5,782	5,782
TOTAL AIRPORT REVENUES	540,880	288,550	141,560	209,349	148,913	150,113	150,113



2023 City of Middleton Budget

AIRPORT EXPENSES

	2021		2022		2023		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATION EXPENSES							
660-5210-220 SUPPLIES & MATERIALS	-	-	-	-	-	-	-
660-5210-260 ADVERTISING & PRINTING	-	-	-	-	-	-	-
660-5210-270 TELEPHONE	876	1,046	876	281	1,482	1,482	1,482
660-5210-310 OUTSIDE SERVICES	22,000	21,322	22,000	22,000	22,000	22,000	22,000
660-5210-316 PRAIRIE MAINTENANCE	2,500	-	2,500	-	-	-	-
660-5210-317 MANAGERS CONTRACT	39,690	44,058	41,050	45,000	41,800	41,800	41,800
660-5210-410 INSURANCE	5,911	12,093	8,182	8,182	6,061	6,061	6,061
660-5210-415 GROUNDS MAINTENANCE	35,000	25,318	35,000	-	35,000	35,000	35,000
660-5210-417 LANDING LIGHTS MAINTENANCE	5,000	1,218	2,000	-	2,000	2,000	2,000
660-5210-470 UTILITIES	25,000	31,467	25,000	25,000	33,984	33,984	33,984
660-5210-490 OTHER OPERATING EXPENSES	1,620	30,329	1,620	-	1,620	1,620	1,620
TOTAL	137,597	166,852	138,228	100,463	143,947	143,947	143,947
OTHER EXPENSES							
660-5315-224 ENTITLEMENTS MATCH	8,334	-	8,334	33,057	24,723	24,723	24,723
660-5315-320 HANGAR ENGINEERING	-	-	-	-	-	-	-
660-5315-800 CAPITAL EQUIPMENT	500,000	-	100,000	100,000	-	-	30,000
660-5315-875 PROJECT CASH ADVANCE	-	-	-	-	-	-	-
TOTAL	508,334	-	108,334	133,057	24,723	24,723	54,723
DEPRECIATION							
660-5548-990 DEPRECIATION	-	33,013	-	-	-	-	-
TOTAL	-	33,013	-	-	-	-	-
RESERVED FOR CONTINGENCIES							
660-7050-001 RESERVE FOR CONTINGENCIES	10,000	-	10,000	-	10,000	10,000	10,000
	10,000	-	10,000	-	10,000	10,000	10,000
TOTAL AIRPORT	655,931	199,865	256,562	233,520	178,670	178,670	208,670



Appendix A: Glossary

The following is a list of the specialized governmental budgeting and accounting terms that may be found in this budget:

ACCRUAL ACCOUNTING - Accounting transactions that are recognized in the period they occur. Revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period incurred.

AD VALOREM TAXES - Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation multiplied by the mill or tax rate.

ANNUAL BUDGET – A financial plan of City expenditures and estimated revenues for a one-year period and including a plan of anticipated goals and accomplishments for that one-year period.

APPROPRIATION - A fiscal authorization that is approved by the Common Council permitting monetary obligations and annual expenditures against estimated revenues.

ASSESSED VALUATION - A valuation set upon real estate and certain personal property by the City's assessor for a basis for levying property taxes.

ASSETS – Property owned by a government which has a monetary value.

BALANCED BUDGET - A calculation in which total budgeted disbursements are equal to total estimated resources. Total estimated resources are estimated revenues plus the beginning cash carried over from the prior fiscal year.

BOND (Debt Instrument) - A written promise to pay a specified sum of money (called the principal amount or face value) at a specified future due date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (called the interest rate). Bonds are typically used for long-term debt to finance expenditures with a useful life in excess of one year.

BUDGET AMENDMENT – Common Council authorization to revise a budget appropriation. An affirmative vote of at least two thirds of Common Council members is required for approval.

BUDGET CALENDAR - A schedule of key dates for the preparation and adoption of the budget.

CAPITAL ASSETS – Assets that have a purchase cost of at least \$5,000 or more and have a useful life of greater than one year. See also Fixed Assets.

CAPITAL EXPENDITURES – Expenditures for the acquisition of fixed assets.

CAPITAL IMPROVEMENT PLAN (CIP) – A five year projection of all planned capital replacements and acquisitions of additional City facilities, streets, sidewalk, trails, and vehicle purchases.



CAPITAL PROJECT FUND – A fund used to account for the acquisition or construction of major capital expenditures other than those financed by proprietary funds. The City of Middleton capital project funds are: Public Works Construction and Acquisition, Public Lands Construction and Acquisition and Other Capital Projects and Acquisition.

COMPENSATED ABSCENCES – Absences for which employees will be paid, such as vacation and sick leave.

CONTINGENCY – Funds set aside in a fund for transfer to specific budget line items as a supplemental appropriation as approved by a majority of two thirds vote of Common Council members.

DEPARTMENT – A major organizational unit in the City which provides programs and services in a specific area of responsibility. Within a department there may be subordinate organizational units referred to as Cost Centers or Divisions. For example, within the Police Department, there are three major Cost Centers or Divisions; Administration, Field Services and Dispatch.

DEBT - An obligation resulting from the borrowing of money to be repaid with interest over a period of time. Debt instruments include bonds, notes, capital leases and land contracts.

DEBT SERVICE - Payment of principal and interest to lenders or creditors on outstanding debt.

DEBT SERVICE FUND - A fund used to account for the payment of principal and interest on various types of general obligation debt other than those payable from proprietary funds.

DEPRECIATION - Expiration of the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

ENTERPRISE FUND - A fund used to account for operations that provide goods or services to the general public and are financed primarily through specific and unique user charges. Enterprise funds can only be credited to their respective fund and used solely for expenditures in those funds. The City of Middleton enterprise funds are: Water, Sewer and Golf Course.

EQUALIZED VALUE - The State's estimate of the full value of property; used to apportion property tax levies of counties, school districts and municipalities among tax districts.

EXPENDITURE RESTRAINT PROGRAM (ERP) - An optional State of Wisconsin program that provides unrestricted aid to qualifying municipalities. To qualify for the program, the City must have a minimum property tax rate of five mills and must limit the increase in its general fund expenditures to an inflation factor plus a valuation factor. The inflation factor equals the average annual percentage change in the U.S. consumer price index for all urban consumers. The valuation factor equals 60% of the percentage change in net new construction value capped at 2%. Municipalities may qualify for the program annually receiving an aid payment in the following year.



EXPENDITURES - These are any outflow of dollars from a fund and include current operating expenses, debt service, and capital outlay payments.

FISCAL YEAR (FY) - The annual 12 month accounting period that begins on January 1 and ends on December 31.

FIXED ASSETS – Assets of long-term character which are intended to continue to be held or used such as buildings, land, machinery, furniture and equipment.

FRINGE BENEFITS – Contributions made by the City including those related to salaries and those related to the welfare of City employees, such as health and dental benefits. Specifically these include the City's cost of retirement, workers compensation and unemployment compensation.

FTE – Full-Time Equivalent position. One FTE equals 2,080 annual hours or 40 hours per week, with the exception of Police Officer positions. One FTE for these positions equals 1,950 annual hours.

FUND - An accounting entity with a self-balancing set of accounts containing its own assets, liabilities and fund balance. A fund is established for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE - The difference between assets and liabilities of a governmental fund.

GENERAL FUND - A fund used to account for general purpose revenues without specific definition or designated purpose that finance basic governmental activities such as general government, public safety, public works, health and human services, leisure and development related activities.

GENERAL OBLIGATION (GO) BONDS – Bonds that are backed by the full faith and credit of the City. GO bonds constitute a pledge by the City to levy a tax if necessary to generate revenue to repay the bonds.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum, standards used by state and local governments for financial accounting, recording and reporting, encompassing the conventions, rules and procedures that define accepted accounting principles; established by the Governmental Accounting Standards Board (GASB).

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) – An organization that sets accounting standards specifically for governmental entities at the state and local level.

GRANTS – A financial gift, donation or award that is made from a funding source, usually a governmental entity, to the City for the acquisition of goods, services or land. The grant award agreement defines the City's responsibilities and duties to be exchanged for the grant. Grants are usually designated for a specific purpose of program.

IMPLICIT RATE SUBSIDY – An inherit subsidy of retiree health care costs by active employees healthcare costs when healthcare premiums paid by retirees and actives are the same. The true healthcare costs for retirees are, on average, greater than active employees' healthcare costs. Thus, if both subgroups pay the same per-capita premium for their benefits, retirees are paying less than they would if their



2023 City of Middleton Budget

premiums were calculated solely based on retiree-only expected healthcare costs. With an implicit rate subsidy, the active employee premiums are subsidizing the retiree premiums, and that subsidization creates a liability that needs to be recognized.

INTERGOVERNMENTAL REVENUE - Revenue received from another government such as in the form of grants and shared revenues. Typically, these contributions are made to local governments from the State and Federal governments and are made for specified purposes.

INTERNAL SERVICE FUND – A fund used to report activity that provides services or goods to other funds on a cost-reimbursement basis.

LEVY - The total amount to be raised by general property taxes, for general purposes stated in the budget to support general City activities.

LEVY LIMITS - Wisconsin law places a limit on the amount of property taxes that may be levied by municipalities. A municipality is allowed to increase its levy over the amount levied in the prior year by the percentage increase in equalized value from net new construction. Several potential modifications are allowed including for increases in debt service, transfers in services, or increases approved by referendum.

LINE-ITEM BUDGET – A budget format focusing on single, individual expense items. For example, a line item would be office supplies, or fuel, or contractual services, or telephone expenses.

LONG-TERM DEBT - Debt with a maturity of more than one year after the date of issuance.

MILL - A monetary unit used only in calculations, worth one thousandth of a dollar. Typically the tax rate is referred to as the mill rate.

MODIFIED ACCRUAL BASIS OF ACCOUNTING – Under this basis of accounting, revenues are recorded when susceptible to accrual when they become both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the incurred period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as liabilities when due.

OPEB – Other Post-Employment Benefits. For the City of Middleton, the term OPEB is used to refer to both the implicit rate subsidy for the inclusion of retired employees on the City’s health plans and compensated absences for accrued sick leave. Upon termination an employee’s sick leave balance is converted to a monetary equivalent and accounted for in OPEB Special Revenue Fund 207. The retired employee may then use their retired balance to offset health related costs, such as health insurance premiums, until the balance is depleted.

OPERATING TRANSFER – One-time or recurring monetary transfer between funds.

PAYMENT IN LIEU OF TAXES – A payment that a property owner not subject to taxation makes to a government to compensate it for services that the property owner receives that normally are financed through property taxes.



PROPRIETARY FUND - Used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (enterprise funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities - where net income and capital maintenance are measured - are accounted for through proprietary funds.

REVENUES - All monetary amounts that the government receives as income or funds to finance governmental disbursements. It includes but not limited to such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

SHARED REVENUES - Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of government.

SPECIAL ASSESSMENT - A charge made against certain properties to defray all or part of the cost of a specific capital improvement that benefits primarily those properties.

SPECIAL REVENUE FUND - A fund used to account for the revenues from specific sources with specific definitions or requirements about their use. They are usually required by statute, ordinance, or administrative action to finance specific activities of government.

TAX INCREMENT FINANCING (TIF) – This is a public financing method that is used as an incentive for development in a tax increment district. Tax increment is defined as the amount of property taxes generated from a development less the amount of taxes generated prior to the development or referred to as the base tax amount.

TAX INCREMENT DISTRICT (TID) – A geographical area designated for development. The City financially contributes to the cost of the development by flowing tax increment dollars to a developer. The legal test for creating the district is referred to as the BUT FOR test; the development would not have occurred but for the generation of new property taxes and the related development.

TAXES - Compulsory charges levied by a government for the purpose of financing services performed for a common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.



Appendix B: Acronyms & Abbreviations

APA – American Planning Association

APWA – American Public Works Association

BOCA – Building Officials & Code Association

CDBG – Community Development Block Grant

CIP – Capital Improvement Plan

CVMIC – Cities and Villages Mutual Insurance Company

DNR – Wisconsin Department of Natural Resources

DOR – Wisconsin Department of Revenue

ERP – Expenditure Restraint Program

FEMA – Federal Emergency Management Association

GASB – Governmental Accounting Standards Board

GFOA – Government Finance Officers Association of the U.S. & Canada

GIS – Geographic Information System

IACP – International Association of Chiefs of Police

ICMA – International City/County Management Association

LWM – League of Wisconsin Municipalities

MPIC – Municipal Property Insurance Company

MUD – Municipal Utility District

NLC – National League of Cities

NRPA – National Recreation & Park Association

PRIMA – Public Risk Insurance Management Association

TID – Tax Increment District

TIF – Tax Increment Financing