

**CITY OF MIDDLETON
WISCONSIN**



**2024 RECOMMENDED
ANNUAL BUDGET**

FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2024

RECOMMENDED BUDGET

Fiscal Year 2024

January 1, 2024 – December 31, 2024



COMMON COUNCIL:

Mayor Emily Kuhn

District 1 Alder John Schaffer

District 2 Alder Kendra Wochos

District 3 Alder Katy Nelson

District 4 Alder Jenifer Cole

District 5 Alder Jeffrey Jackson

District 6 Alder Lisa Janairo

District 7 Alder David Lorman

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 Contents4

Transmittal Letter8

Tax Rate Comparison.....9

Community Profile 10

Boards, Committees & Commissions 13

City Organization Chart 17

Staffing Summary 18

Policies & Financial Plans

Budget Policy 19

Budget Process 22

Budget Calendar 24

Basis of Budgeting..... 25

Basis of Accounting 26

Fund Structure 27

Revenue & Expenditure Summary

Recommended Budget Summary: All Funds 32

General Fund Revenues 33

General Fund Expenditures..... 36

General Fund Graphs..... 38

Operating Budgets & Performance Plans

General Government

Common Council..... 39

Commissions & Committees..... 40

Municipal Court 42

City Administrator 47

Administrative Services 46

 Finance, City Clerk, Assessing, Human Resources

 Elections

 Information Technology

Building and Grounds 57



2024 City of Middleton Budget

Video Production	58
Public Safety	
Police Department:	59
Police Administration	
Field Services	
Communications Center	
Emergency Preparedness	
School Crossing Guards	
Emergency Medical Services (EMS)	68
Building Inspection	73
Community Services.....	76
Middleton Fire District.....	81
Public Works	
Public Works Department.....	88
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.....	98
Health and Human Services	
Senior Center	99
Leisure Activities	
Recreation.....	103
Recreation Administration	
Recreation Programming	
Aquatic Center	
Hubbard Activity Center	
Parks.....	107



2024 City of Middleton Budget

Conservation & Development	
Planning	111
Conservancy Lands.....	115
Forestry	116
Water Resources.....	See Public Works Section Page 89
Other General Fund Budgets	117
Legal Counsel & General Personnel Benefits	
Non-Departmental	
Miscellaneous Expenses	
Transfers and Contingency.....	119
Special Revenue Funds, Internal Service Funds, & Component Unit	
Tourism	121
Library	126
Library Special Activities Fund.....	131
Youth Center	132
Impact Fee Fund	134
Subdivider Fund	135
Police Special Activities Fund.....	136
EMS Special Activities Fund.....	137
Senior Center Special Activities Fund.....	138
Public Lands Special Activities	139
American Rescue Plan Funds	140
Economic Development Grant Fund.....	142
Transit Service Fund	143
Risk Management Fund	144
Community Development Authority	145
Capital Budgets	
General Capital Borrowing Summary	147
2024 Capital Decision Matrix	148
2024 – 2028 Requested Capital Improvement Plan	151
2024 Vehicle & Equipment Replacement Priorities	160
Vehicle Replacement Plan	162
Fire District Capital Replacement Plan	163



2024 City of Middleton Budget

Tax Increment District #3.....	164
Tax Increment District #5.....	165
Summary of Debt	
Outstanding Debt & Legal Debt Limit.....	167
General Debt Service Budget Summary	168
Existing Debt Service by Category & Year.....	169
Future Debt Service Projection	170
Enterprise Funds	
Water & Sewer Utilities	171
Storm Water Utility.....	181
Middleton Utility District	183
Pleasant View Golf Course.....	184
Middleton Airport	189
Appendices	
Appendix A – Glossary	191
Appendix B – Acronyms & Abbreviations.....	196



CITY OF MIDDLETON

CITY OF MIDDLETON
7426 HUBBARD AVENUE
MIDDLETON, WI 53562-3118

PH 608.821.8359 FAX 608.827.1057
DIRECTOR PH. 608 821-8356

Dear Members of the Finance Committee:

Thank you for your dedication to the often difficult but always significant task of crafting an Annual Budget recommendation for the Common Council to consider. The 2024 Fiscal Year will be no different, as the substantial decline in our annual Net New Construction percentage creates some real obstacles to meeting many of the community's identified needs and desires, as articulated by the City Departmental budget requests. We will need to make some strategic choices on the items and initiatives that we are able to fund in FY 2024, and those that must be held over until future years.

With an eye toward continuous improvement and focusing on the conversations that have the most impact, I offer this *Executive Budget* as a means of providing the Finance Committee with a scenario for consideration and discussion that balances the General Fund budget, establishes 2024 capital borrowing at our \$4 MM annual average, and utilizes all of the remaining American Rescue Plan Act (ARPA) funding. To the extent possible, this scenario funds as many of the Council's identified six (6) strategic priorities as possible, with the understanding that much of our Operating Budget is focused on maintaining our daily operations.

I view this *Executive Budget* scenario as a "Cost to Continue Services" type of budget, where our focus is on continuing to provide high-quality services to our diverse population, with the understanding that many of the new or innovative ideas, programs, and staff positions for a growing community will need to wait until financial conditions improve.

This *Executive Budget* is meant as a tool to assist the Finance Committee in their deliberations, and I fully expect that the Finance Committee will have their own thoughts and opinions on which priorities to fund and those that may have to wait.

I am optimistic that the forthcoming construction starts of the Belle Farms and Redtail Ridge subdivisions along with the existing development that we have seen completed already this year will lead to an improvement in our Net New Construction percentage in future years. This will allow us to continue to invest in both the physical and human capital that make this community so special and unique.

I look forward to a robust discussion on our priorities for the coming year and stand ready with our Administration and Finance staff to answer any questions that you may have going forward.

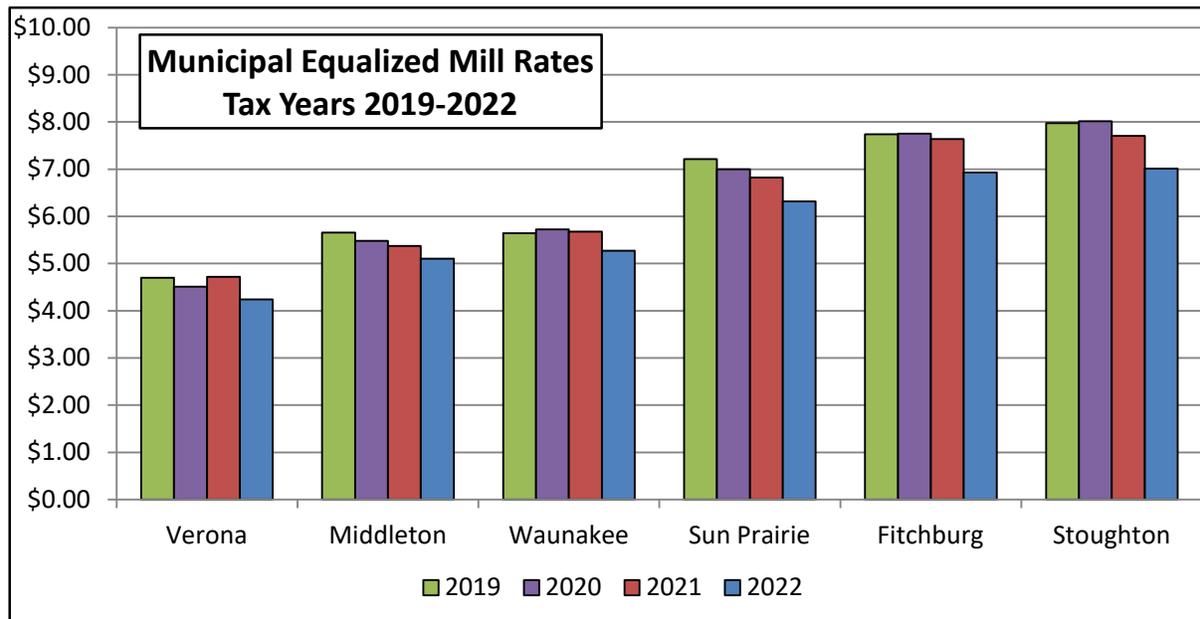
Sincerely,

Emily Kuhn
Mayor
City of Middleton



Dane County Peer Municipality Comparisons

	2019 Tax Year	2020 Tax Year	2021 Tax Year	2022 Tax Year
Village of Waunakee				
Mill Rate	5.64	5.73	5.68	5.27
Tax Levy	\$ 10,884,476	\$ 11,152,148	\$ 11,951,892	\$ 12,783,152
Full Value (millions)	\$ 2,071	\$ 2,150	\$ 2,307	\$ 2,638
City of Verona				
Mill Rate	4.70	4.51	4.72	4.24
Tax Levy	\$ 13,949,140	\$ 14,235,821	\$ 14,432,042	\$ 15,090,165
Full Value (millions)	\$ 3,072	\$ 3,273	\$ 3,200	\$ 3,630
City of Middleton				
Mill Rate	5.65	5.48	5.37	5.10
Tax Levy	\$ 17,985,016	\$ 18,412,716	\$ 19,292,429	\$ 20,551,225
Full Value (millions)	\$ 3,830	\$ 4,077	\$ 4,263	\$ 4,775
City of Fitchburg				
Mill Rate	7.74	7.75	7.64	6.93
Tax Levy	\$ 23,733,085	\$ 24,883,705	\$ 26,952,845	\$ 28,798,701
Full Value (millions)	\$ 3,419	\$ 3,706	\$ 4,100	\$ 4,668
City of Sun Prairie				
Mill Rate	7.21	7.00	6.82	6.32
Tax Levy	\$ 24,547,028	\$ 25,258,874	\$ 26,576,338	\$ 28,199,647
Full Value (millions)	\$ 3,634	\$ 3,864	\$ 4,176	\$ 4,768
City of Stoughton				
Mill Rate	7.98	8.02	7.71	7.01
Tax Levy	\$ 9,383,714	\$ 9,611,806	\$ 9,911,584	\$ 10,511,290
Full Value (millions)	\$ 1,234	\$ 1,268	\$ 1,341	\$ 1,568



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.

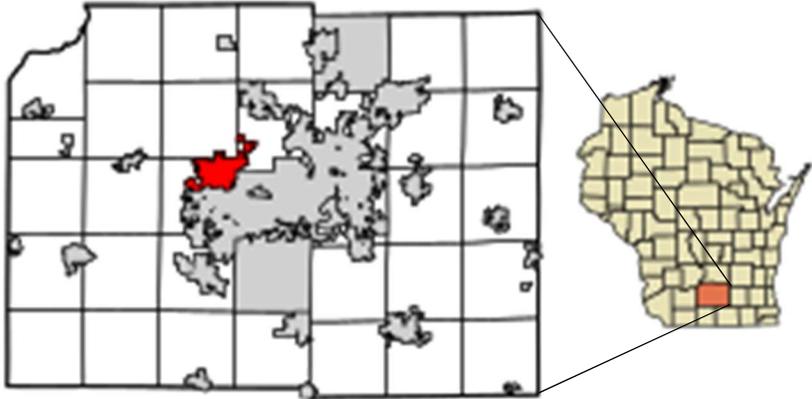
The City of Middleton has utilized the development strategy known as tax increment financing as an incentive to promote non-residential development in specifically selected areas of the City. In the new millennium, by using the tax increment financing tool Middleton has sustained its well-planned growth 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 2023 TID #3's value increment totals \$648,507,300. An additional \$470,000,000 in value has been subtracted from TID #3 providing an additional tax base for all taxing jurisdictions. The City's other TIF district (TID#5) is also valued at \$230,516,800.

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 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



Middleton WI
The Good Neighbor City

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.



Dane County Municipalities: Population (2013-2023)

Municipality	2013	2023 Pop.	Growth Rate
Mount Horeb	7,058	7,900	11.93%
Monona	7,532	8,789	16.69%
Cottage Grove	6,269	9,218	47.04%
McFarland	7,876	9,625	22.21%
Windsor	6,577	9,758	48.37%
DeForest	9,073	11,674	28.67%
Oregon	9,343	11,940	27.80%
Stoughton	12,646	13,172	4.16%
Verona	11,162	15,553	39.34%
Wausaukee	12,336	16,165	31.04%
Middleton	18,146	23,476	29.37%
Fitchburg	25,465	34,019	33.59%
Sun Prairie	30,395	38,387	26.29%

COMMUNITY FACILITIES

Middleton offers a broad range of community facilities including an Airport, an Aquatic Center, regional parks, numerous bike trails, library, Senior Center, Performing Arts Center, and a 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.

Largest Employers (2022)	
Middleton Cross Plain Area School District	1,437
TDS Metrocom	1,000
American Girl	890
Springs Windows Fashions	800
Electronic Theatre Controls	600
PPD(Bio-Pharmaceuticals)	500
Network Engineering Techs	375
Telephone And Data Systems (TDS)	350
Bruce Co. Of WI	200
Cerefusion 209 Inc	200



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 enrolment of 7,545 students for the 2022-2023 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.

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 from the Mississippi River. Average temperatures range from the 20s in the winter to the 80s in the summer.



YEAR	POPULATION *	UNEMPLOYMENT RATE (Madison Statistical Area)
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%
2023	23,476	2.9%

* US Census Bureau, Population and Housing Unit Estimates; WI Dept. of Administration
 # US Department of Labor, Bureau of Labor Statistics [Madison Metropolitan Statistical Area]



Middleton WI
 The Good Neighbor City

Boards, Committees, & Commissions

Finance Committee

Kendra Wochos(Alder)
Jeffrey Jackson(Alder)
Lisa Janairo(Alder)
David Lorman(Alder)
William Burns(Staff)

License & Ordinance Committee

Kendra Wochos(Alder)
Jenifer Cole(Alder)
Jeffrey Jackson(Alder)
Travis Kakuske(Designee)

Personnel/Negotiating Committee

Katy Nelson(Alder)
Jenifer Cole(Alder)
Jeffrey Jackson(Alder)
Brian Wolhaupter(Staff)

Public Works Committee

VACANT
Charles Myers
Gayathri Dinakaran
Don Knorr

Kerrie Schueffner
Kenda Wochos(Alder)
Lisa Janairo(Alder)
Shawn Stauske(Staff)

Aging, Commission On

Kenneth Markart(Citizen)
David Bell(Citizen)
Bonnie Verberkmoes(Citizen)

Stephen Small(Citizen)
Michael Lester(Citizen)
Eileen Scalise(Citizen)
Jim Schwartz(Citizen)
Richard Brye(Citizen)
Jenifer Cole(Alder)
Tammy Derrickson(Staff)

Airport Commission

Jack Young
Kevin Munson
Brian Hamilton
David Schwartz
Brian Shaw
Jeffrey Jackson(Alder)
David Lorman(Alder)
Bryan Gadow (City Administrator)
Mark Opitz(Staff)

Arts Committee

Julia Luedtke

Elizabeth Winters
Michelle Phillips
Jessica Regele
VACANT
Jolene Olson
Meghan McCombs
Sebastian Norback
Srija Katukam(Student)
Katy Nelson(Alder)
Abby Attoun(Staff Advisory)

Board of Review

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

Building Committee

Emily Kuhn(Mayor)
Katy Nelson(Council President)
Bryan Gadow(City Administrator)

Community Development Authority

Quinn Wakley
Chris Weber
Kari Oakes
Keri Lore
Laura Beddingfield

Randall Crow(Alder)
Katy Nelson(Alder)
Emily Kuhn(Mayor)
Abby Attoun(Staff)

Conservancy Lands Committee

David Clutter
Jim Gern
Tom Bernthal
Rhea Dalvie(Student)
David Shaw(PRFC Designee)
Charles Myers(PW Designee)
Susan West(WRMC Designee)
David Lorman(Alder)
Mark Wegner(Staff)

Emergency Medical Services Commission

Joel Fait
Dave Laufenberg(Town of Springfield)
Michael Lohmeier(Medical Director)
Denise Schmidt(Town of Middleton)
Zach Kasdorf(FT Paramedic)
John Schaffer(Alder)
Steve Wunsch(Staff)

Emergency Preparedness Committee

Emily Kuhn(Mayor)
Troy Hellenbrand(Staff)

Bryan Gadow (City Administrator)
Shawn Stauske(Staff)
Steve Wunsch(Staff)
Katy Nelson(Council President)

Ethics Board

Alan Lee
Nancy Gagnon
Jason Magill
John Grande
Steve Nockerts
David Lorman(Alder)
Ann Puser(Staff)
Brian Wolhaupter(Staff Liaison)

Fire Commission

Julie Brunette
Randall Crow(Alder)

Landmarks Commission

Kristi Warriner
Michelle Clasen
John Bechtol
Elizabeth Hilton
Sandy Lewis
Thomas Keller
Jeffrey Jackson(Alder)
Daphne Xu(Staff)

Library Board

Stefanie Moritz
Jean Phillips
Aurora Pop-Vicas
Laura Phelan
Art Waldman
Dennis Dorn
Rashiqa Kamal
Randall Crow(Citizen, Alder)
Marybeth Paulisse(MCPASD Designee)
Jocelyne Sansing(Staff)

Park, Recreation & Forestry Commission

David Shaw
Andrew Schemmel
Jamie O'Donnell
Erica Pollek
Kurt Hellenbrand
Nick Adams
Ines Senechel-Alalem(Student)
Katy Nelson(Alder)
Kiley Scherer(Staff)

Pedestrian, Bicycle, and Transit Committee

Tad Dockery
James Schuetz
Tom Yost
Kierstin Kloeckner
Zoe Van Nest(Student)
Ken Markart(Aging Designee)
Lisa Janairo(Plan Comm. Designee)
Kerrie Schueffner(Public Works Designee)
Dale Rhodes(MCPASD Designee)
John Schaffer(Alder)
Mark Opitz(Staff)

Plan Commission

Chris Harp
Erin Summers
Gretchen Erdmann-Hermans
Randy Bruce
Nick Adams(PRFC Chairman)
Lisa Janairo(Alder)
Emily Kuhn(Mayor)
Abby Attoun(Staff)

Pleasant View Golf Course Advisory Committee

Luke Bluma
Tom Scott
Carl Cappabianca
Brad Davis
VACANT
Mark Langworthy

Kendra Wochos(Alder)
Jeremy Cabalka(Staff)

Police Commission

Laura Albert
Sheila Hibner
Patrick Sheehan
Dobie Giles
Terri Gureno
Troy Hellenbrand(Staff)

Public Safety Committee

Kate Schneider-Braus
Lucas Morgan
Robin Paloian
VACANT
Abigail Gage
VACANT
Jenifer Cole(Alder)
Troy Hellenbrand(Staff)

Storm Water Utility Board

Jim Bachhuber(WRMC)
Warren Gebert(WRMC)
Susan West(WRMC)
Richard Weihert(Staff)

Sustainability Committee

Kristie Pulvermacher
Kermit Hovey
Anthony Braus

Dean Krahn
Scott Harrington
Laura Buchholz
Richard Lathrop
Debra Weitzel
Shreya Ramesh(HS Student)
John Schaffer(Alder)
Kelly Hilyard(Staff)

TID Joint Review Board

Dane County: Adam Gallagher;
Madison College: Laurie Grigg;
MCPASD: Jerrud Rossing
Public Member: Vacant
(Mayor Emily Kuhn)
(Staff: Bryan Gadow, Bill Burns, Abby Attoun)

Tourism Commission

Todd Frush(Hotel/Motel)
Angela Wolf
Jose Garcia Pino(Restaurant Rep)
Kevin Bagstad(Retail Rep)
Kate Miller(Chamber of Comm.)
John Schaffer(Alder)
Mari Olson(Staff)

Water Resources Management Commission

Kenneth Potter
Warren Gebert
Jim Bachhuber

Grace Wilkinson
Susan West
David Shaw(PRFC Designee)
Randall Crow(Alder)
Erik Sorensen(Staff)

Workforce Housing Committee

Healthier Krull
Alan Hickle
Darren Fortney
Sam Adams
VACANT
Ben Roden
VACANT
Crystal Huang(Student)
Randy Bruce(Plan Comm Rep)
Lisa Janairo(Alder)
Bryan Gadow(City Administrator)
Daphne Xu(Staff)

Youth, Commission On

Eric Engel
Michelle Bond
Spencer Lyons
Megan Diaz-Ricks(Teacher)
Joanna Rolden(Student)
Carson Lyons(Student)
John Schaffer(Alder)
Laura Gessling(Staff)

Zoning Board of Appeals

Dave Schultz
Robert Mangas
John Wegenke
Paul Raisleger
Justin Ballweg
Elizabeth Hetrick(1st Alt)
VACANT(2nd Alt)
Mark Opitz(Staff)
Daphne Xu(Staff)

** (Weed Commissioner-Jim Sjolander,
appointed by Mayor for a term of one year
2023-24)**

Ad Hoc City Committees

Community Campus Committee

Justin Ballweg
Sue Bradley
Jenifer Cole
Cindy Zellers

Other Jurisdictional Committees

(Dane County Cities and Villages-)
Emily Kuhn(Mayor)

Dane County Lakes and Watershed Commission

(DCCVA Appointment)

Madison Area Sports Commission

PO BOX 628561 770-4675(Corey Mace)
(Julie Peterman)

Madison Area Transportation Planning Board

Mark Opitz(DCCVA Appointment)

**Middleton Area Development Corporation
MADC-Meets monthly on the 3rd Tuesday**

Randall Crow(Alder)

**Middleton-Cross Plains Area School District
Indoor Pool Programming Committee**

Frank Zillner
Emily Kuhn???(Alder)
Katie Molloy(Pool Manager)

Middleton/Westport Joint Zoning Commission

Chris Harp
Erin Summers
Nick Adams
Mark Opitz(Staff)

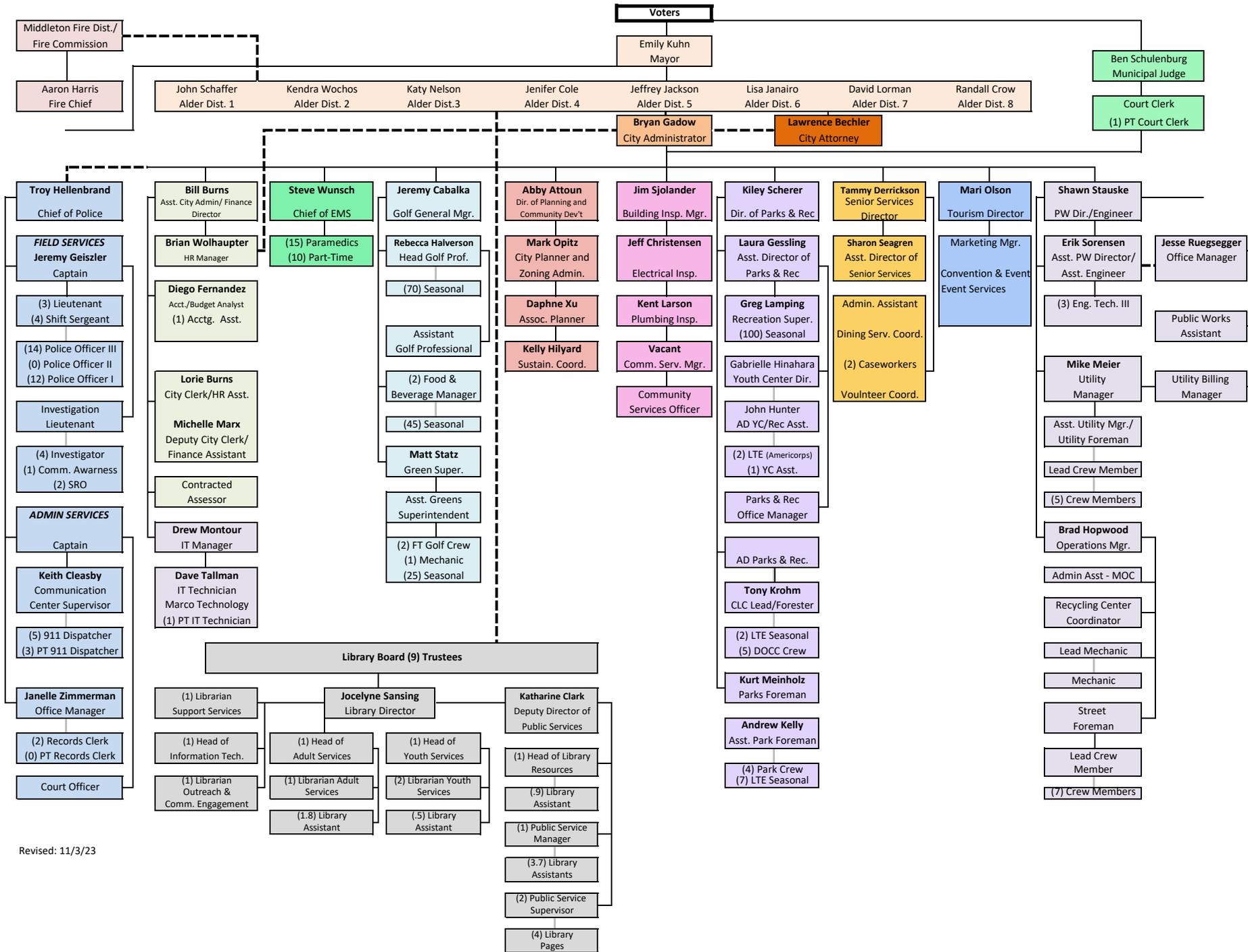
**Multi-Jurisdictional Public Safety Information
System Commission MPSISC**

Troy Hellenbrand(Mayor's Appointment)

**Transportation Contracted Service Oversight
Subcommittee-a Madison Committee**

Mark Opitz(City of Middleton Rep)
Shawn Stauske(Alternate)

City of Middleton Organizational Chart



Revised: 11/3/23



2024 City of Middleton Budget

Department	2023 Authorized			2024 Recommended		
	Full-Time Positions	Part-Time	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	2	0	2.00	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	10	3	11.35	10	3	11.35
<u>Public Safety</u>						
Police Department	51	2	52.25	51	2	52.25
EMS	16	14	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	71	17	73.75	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	19	22.40
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	62.58	26	220	65.38
<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	9	12	13.10	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	16	13	20.60	16	13	20.60
TOTAL ALL DEPARTMENTS	151	257	198.41	151	259	201.21

* 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 Requests

On or before September 1 of each year, or otherwise directed by the City Administrator, each officer, department, board, and commission shall file with the City Administrator or designee an itemized statement of disbursements requested to carry out the powers and duties of such officer, department, board, or commission during the next fiscal year, and a detailed statement of the projected receipts of any special fund under the supervision of such officer, department, board, or commission 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 Administrator and shall be designated as the "departmental requests" and shall be as nearly uniform as possible for the main divisions of all departments.

(2) Consideration of Requests

The Mayor, City Administrator, and Director of Finance shall consider such departmental requests in consultation with the department head, and jointly develop a proposed budget for presentation to the Finance Committee and Common Council.

(3) Proposed Budget

On or before the twentieth day of October in each year, the Mayor, City Administrator, and Director of Finance shall prepare and submit to the Finance Committee and 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) Consideration by the Finance Committee and Common Council

(a) The Finance Committee shall review the proposed budget and submit to the Common Council a recommendation for the approved budget for the ensuing fiscal year.

(b) The Common Council shall set a time and place for a public hearing on the budget and shall direct that a notice include 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.



2024 City of Middleton Budget

(c) 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.

(d) 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.

(e) The Common Council shall adopt the annual budget and tax levy on or before December 8 of each year in order to allow for the preparation and transfer of the tax roll to the city treasurer as required by state statutes.

(5) 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 posted on the City's website within fifteen (15) days after Common Council approval.

(6) Expenditures Limited to Annual Appropriation

No money shall be drawn from the treasury of the City nor shall any obligation for the expenditure of money be incurred, except in pursuance of the appropriations in the final budget or in such budget as changed or altered as authorized by subsection (5) hereof. At the close of each fiscal year any unencumbered balance of general fund appropriations shall revert to the fund balance of the general fund and shall be subject to re-appropriation.



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. Prepare proposed budget and budget book.
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

2024 Budget Process Calendar

- June 20, 2023 **Finance Committee & Council:** Budget Kick-Off (Part One)
- July 5, 2023 **Finance Committee:** Budget Kick-Off (Part Two), Budget Calendar
- July 7, 2023 **Budget Forms and Instructions Provided to Departments**
- August 16, 2022 **Finance Committee & Council:** Resolution authorizing Levy Limit Referendum
- August 18, 2023 **Department Operating & Capital Budget Requests Due**
- August 28, 2022 to
September 8, 2022 **Mayor, Administration & Finance:**
Department Budget Request Review Meetings
- September 11-15, 2023 **Mayor, Administration & Finance:** Develop Proposed Budget
- Sept. 20, 2023 **Finance Committee:** Budget Work Sessions
- October 3, 2023 **Finance Committee:** Budget Deliberations
- October 17, 2023 **Finance Committee & Council:** Authorize Public Hearing Recommendation
- November 2, 2023 Date of Publication for Public Hearing Notice
- November 20, 2023 **Special Council Meeting:** Budget Public Hearing & Deliberations
- November 21, 2023 **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.



2024 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.
- **Transit Fund (217):** Revenues and related expenses for transit service provided by Madison Metro Transit

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.

- **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.

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.



2024 RECOMMENDED BUDGET SUMMARY: ALL FUNDS

	2023 PROJECTED BALANCE	2024 RECOMMENDED REVENUES	2024 RECOMMENDED EXPENDITURES	2024 PROJECTED BALANCE	2023/2024 TAX LEVY
GENERAL FUND	\$ 11,355,507	\$ 25,528,065	\$ 25,528,065	\$ 11,355,507	\$ 15,247,292
SPECIAL REVENUE FUNDS					
Tourism Fund	3,061,721	1,425,496	1,425,496	3,061,721	-
Library Operations Fund	638,201	2,623,526	2,623,526	638,201	-
Library Trust & Special Activities	396,484	25,000	25,000	396,484	-
Impact Fees	1,033,779	5,000	215,000	823,779	-
Subdividers Fund	1,161,734	50,000	50,000	1,161,734	-
Police Special Activities	44,064	20,000	20,000	44,064	-
EMS Special Activities	82,660	30,000	30,000	82,660	-
Public Lands Special Activities	1,833,503	300,000	1,200,000	933,503	-
Senior Center Special Activities	160,109	60,000	60,000	160,109	-
Youth Center	50,170	182,556	182,556	50,170	-
American Rescue Plan Funds	-	1,000,000	1,000,000	-	-
Transit Fund	120,137	1,680,633	1,726,711	74,059	-
Economic Development Grant	16,723	100,000	100,000	16,723	-
TOTAL	8,599,285	7,502,211	8,658,289	7,443,207	
INT. SERVICE FUND: RISK MANAGEMENT	377,598	554,983	600,996	331,585	-
COMPONENT UNIT: CDA	678,775	173,994	168,100	684,669	-
CAPITAL PROJECT FUNDS					
Public Works Capital Projects	957,731	2,477,500	2,477,500	957,731	-
Public Lands Capital Projects	466	634,786	634,786	466	-
Other Capital Projects	891,339	1,890,300	1,890,300	891,339	-
TIF District #3	23,807,980	13,448,064	19,071,086	18,184,958	-
TIF District #5	(2,250,975)	4,139,044	2,860,887	(972,818)	-
TOTAL	23,406,541	22,589,694	26,934,559	19,061,676	
DEBT SERVICE FUND	416,134	6,065,000	6,249,598	231,536	5,725,000
ENTERPRISE FUNDS					
Water Utility	4,779,311	3,531,916	3,946,190	4,365,037	-
Sewer Utility	3,967,616	3,745,625	4,360,367	3,352,874	-
Storm Water Utility	2,029,244	886,100	1,045,512	1,869,832	-
Middleton Utility District	431,079	5,000	5,000	431,079	-
Golf Course	583,297	3,544,272	3,562,206	565,363	-
Airport	661,032	150,427	165,587	645,872	-
TOTAL	12,451,579	11,863,340	13,084,862	11,230,057	-
TOTAL ALL FUNDS	\$ 57,285,419	\$ 74,277,287	\$ 81,224,469	\$ 50,338,237	\$ 20,972,292



General Fund Revenue Summary

	2023			2024		
	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
TAXES						
GENERAL PROPERTY TAX	\$ 15,076,229	\$ 15,076,229	\$ 15,076,229	\$ 15,247,292	\$ -	\$ 15,247,292
OMITTED PROPERTY	10,835	10,588	10,588	-	-	-
FEES IN LIEU OF TAXES	59,100	44,100	59,100	59,100	-	59,100
AG CONVERSION CHARGES	-	10,780	10,780	-	-	-
ROOM TAX	600,000	270,967	600,000	611,000	13,000	624,000
MUNICIPALLY OWNED UTILITY	515,000	-	475,000	465,000	15,000	480,000
INTEREST ON DELINQUENT TAXES	2,000	4,435	4,500	2,000	-	2,000
TOTAL TAXES	\$ 16,263,164	\$ 15,417,098	\$ 16,236,196	\$ 16,384,392	\$ 28,000	\$ 16,412,392
SPECIAL ASSESSMENTS						
SA - STREET IMPROVEMENTS	7,000	250	7,000	50,000	-	50,000
SA - SIDEWALK & CURB	50,000	(2,489)	50,000	50,000	-	50,000
SA - INTEREST	-	2,967	3,000	-	-	-
TOTAL SPECIAL ASSESSMENT	\$ 57,000	\$ 727	\$ 60,000	\$ 100,000	\$ -	\$ 100,000
INTERGOVERNMENTAL REVENUE						
STATE AIDS-SHARED TAXES	297,350	44,602	297,350	839,298	28,529	867,827
EXPENDITURE RESTRAINT PROGRAM	109,516	109,516	109,516	33,779	1,632	35,411
STATE & FEDERAL AID - FIRE	165,000	174,988	174,988	182,500	-	182,500
MCP SCHOOL DISTRICT - POLICE	87,062	86,022	86,022	89,929	-	89,929
STATE AID - COMPUTER PMT	261,905	261,905	261,905	261,905	-	261,905
STATE AID - PERSONAL PROPERTY	119,689	119,689	119,689	119,689	-	119,689
STATE AID - LAW ENFORCEMENT	-	25,104	25,104	-	-	-
STATE AIDS-ROADS	1,138,573	854,185	1,138,913	1,161,344	119,968	1,281,312
STATE AID - TRANSIT	820,264	820,264	820,264	-	-	-
STATE & FEDERAL AID - RECYCLIN	55,138	55,336	55,336	55,138	-	55,138
PAYMENT MUNICIPAL SERVICES	7,899	8,620	8,620	7,899	475	8,374
STATE AIDS - FRANCHISE FEES	52,821	52,821	52,821	52,821	-	52,821
CARES/ROUTE TO RECOVERY	-	1,500	1,500	-	-	-
COUNTY AID - SIGNALS	6,000	18,603	18,603	6,000	-	6,000
COUNTY AID - SENIOR CITIZENS	94,351	78,448	94,351	101,627	-	101,627
TOTAL INTERGOVERNMENTAL	\$ 3,215,568	\$ 2,711,604	\$ 3,264,982	\$ 2,911,929	\$ 150,604	\$ 3,062,533
LICENSES AND PERMITS						
LICENSES - LIQUOR	45,000	53,420	55,000	45,000	-	45,000
LICENSES - OPERATOR	20,000	9,893	12,500	20,000	-	20,000
LICENSES - CIGARETTES	2,100	1,600	1,600	2,100	-	2,100
LICENSES - ALARMS	13,000	13,481	13,500	13,000	-	13,000
LICENSES - DOGS	5,000	5,915	6,000	5,000	-	5,000
PERMITS - SPECIAL EVENTS	2,000	3,832	4,500	2,000	-	2,000
PERMIT - SIDEWALK & SOLICITORS	5,000	3,985	4,500	5,000	-	5,000
AMPLIFIED SOUND PERMITS	2,000	2,300	2,300	2,000	-	2,000
PERMITS - BUILDING AND HVAC	240,000	220,277	280,000	240,000	30,000	270,000
PERMITS - ELECTRICAL	46,000	42,420	50,000	46,000	23,000	69,000
PERMITS - PLUMBING	46,000	50,264	55,000	46,000	23,000	69,000
PERMITS - FIRE	20,000	18,381	22,500	20,000	-	20,000
EROSION CONTROL PERMIT	8,000	7,500	8,000	8,000	-	8,000
LICENSE - SECOND HAND DEALER	350	100	250	350	-	350
ZONING BOARD OF APPEALS	2,000	2,500	2,500	2,000	-	2,000
PLAN REVIEW - BUILDING	48,000	33,075	45,000	48,000	-	48,000
PLAN REVIEW - HVAC	16,000	15,225	18,000	16,000	-	16,000
PLAN REVIEW - PLUMBING	16,000	10,002	12,500	16,000	-	16,000
PLAN REVIEW - FIRE SUPPRESSION	24,000	21,268	24,000	24,000	-	24,000
COURT AND FIELD RESERVATIONS	17,000	8,824	10,000	17,000	-	17,000
PARK SHELTER RESERVATIONS	38,000	36,138	40,000	38,000	-	38,000
CABLE TV/FRANCHISE PHONE REV	215,701	104,029	210,000	220,000	-	220,000
TOTAL LICENSES & PERMITS	\$ 831,151	\$ 664,430	\$ 877,650	\$ 835,450	\$ 76,000	\$ 911,450



2024 City of Middleton Budget

General Fund Revenue Summary

	2023			2024		
	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
FINES & FOREFEITURES						
FINES & FOREFEITURES	150,000	85,939	120,000	150,000	-	150,000
COURT COSTS	70,000	45,029	55,000	70,000	-	70,000
PARKING FINES	35,000	39,898	45,000	35,000	-	35,000
TOTAL FINES & FOREFEITURES	\$ 255,000	\$ 170,866	\$ 220,000	\$ 255,000	\$ -	\$ 255,000
PUBLIC CHARGES FOR SERVICES						
CLERK-TREASURER FEE	17,000	10,751	14,000	17,000	-	17,000
VEHICLE REGISTRATION FEES	500	248	500	500	-	500
POLICE SPECIAL SERVICES	-	89	89	-	-	-
POLICE DEPARTMENT FEES	9,000	1,546	2,000	4,000	-	4,000
AMBULANCE BILLING REVENUE	1,436,095	866,373	1,436,095	1,442,539	28,147	1,470,686
SENIOR CITIZEN PROGRAM REVENUE	4,000	235	1,000	4,000	-	4,000
SR CENTER TRIP REVENUE	7,000	25,943	27,000	21,000	-	21,000
SR. CENTER CLASSES REVENUE	10,700	33,538	40,000	44,700	-	44,700
SENIOR CENTER MISC REVENUE	4,000	2,617	4,000	4,000	-	4,000
PUBLIC LAND CHARGES	-	-	-	-	-	-
AQUATIC PROGRAM REVENUE	82,000	55,638	55,638	80,000	-	80,000
SWIMPOOL	-	-	-	-	-	-
DAILY AQUATIC ADMISSIONS	93,000	89,524	89,524	95,000	-	95,000
AQUATIC CONCESSION REVENUE	30,000	30,670	30,670	35,000	-	35,000
POOL RESERVATIONS	-	15,195	15,195	17,000	-	17,000
AQUATIC MEMBERSHIPS	25,000	37,959	37,959	40,000	-	40,000
RECREATION PROGRAM REVENUE	130,015	161,243	175,000	215,015	-	215,015
SPONSORSHIP & FUNDRAISERS	1,200	-	-	1,200	-	1,200
EVENT/TRIP REVENUE	-	1,486	1,500	1,500	-	1,500
HUBBARD ART CENTER PROGRAM REV	50,000	57,614	75,000	-	-	-
ADMINISTRATIVE REVIEW FEE	-	-	8,278	-	-	-
ENGINEERING REVIEW FEE	-	-	41,390	-	-	-
PLAN COMMISION CHARGES	15,000	30,806	42,000	20,000	-	20,000
PUBLIC WORKS CHARGES	3,000	3,070	3,070	3,000	-	3,000
INTERLOCKING IGNITION DEVICE	-	190	200	-	-	-
RECYCLING CENTER REVENUE	14,000	11,200	14,000	12,000	-	12,000
TOTAL PUBLIC CHARGES	\$ 1,931,510	\$ 1,435,937	\$ 2,114,108	\$ 2,057,454	\$ 28,147	\$ 2,085,601
SPECIAL FUND ACTIVITY						
ADMINISTRATION-LANDFILL	5,000	5,000	5,000	5,000	-	5,000
SERVICE CONTRACT COST SHARING	239,232	-	239,232	263,480	-	263,480
ADMINISTRATION-UTILITIES	192,000	192,000	192,000	203,000	-	203,000
ADMINISTRATION - TIF DISTRICTS	625,000	625,000	625,000	500,000	-	500,000
TRANSFER IN PLEASANT VIEW GOLF COURSE	96,367	96,367	96,367	113,062	-	113,062
TRANSFER IN STORM WATER UTILITY	50,000	50,000	50,000	100,000	-	100,000
ADMINISTRATON-FIRE DISTRICT	2,600	2,600	2,600	2,600	-	2,600
TRANSFER IN	14,262	-	14,262	-	116,500	116,500
TOTAL SPECIAL ACTIVITY	\$ 1,224,461	\$ 970,967	\$ 1,224,461	\$ 1,187,142	\$ 116,500	\$ 1,303,642



General Fund Revenue Summary

	2023			2024		
	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
MISCELLANEOUS REVENUES						
INTEREST ON INVESTMENTS	500,000	2,566,843	500,000	500,000	-	500,000
INTEREST DELINQUENT SPEC ASSMTS	500	-	-	500	-	500
INTEREST ON COURT COLLECTIONS	300	140	150	300	-	300
CREDIT CARD REBATE PROGRAM	50,000	56,894	50,000	50,000	-	50,000
RENT OF CITY PROPERTY	-	22,978	30,637	-	30,636	30,636
EROSION CONTR. & SW REIMBURS	10,000	23,540	25,000	10,000	-	10,000
SALE OF CITY PROPERTY	-	35	35	-	-	-
PW MATERIAL SALES	100	-	-	100	-	100
MISC REVENUE	8,000	1,440	2,000	8,000	-	8,000
ANNUAL ENVIRONMENTL IMPACT FEE	23,661	23,661	23,661	23,661	-	23,661
ZONING PERMIT FEES	18,000	16,290	18,000	18,000	-	18,000
ZONING LETTER	600	760	860	1,000	-	1,000
SALES TAX REMIT DISCOUNT	-	185	200	-	-	-
OTHER MISC REVENUE	-	-	-	5,250	-	5,250
TOTAL MISCELLANEOUS	\$ 611,161	\$ 2,712,767	\$ 650,543	\$ 616,811	\$ 30,636	\$ 647,447
OTHER FINANCING SOURCES						
PRIOR YEARS SURPLUS APPLIED	-	-	-	-	-	-
FUND BALANCE APPLIED	750,000	-	-	750,000	-	750,000
TOTAL OTHER SOURCES	\$ 750,000	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000
GENERAL FUND REVENUE TOTAL	<u>\$ 25,139,015</u>	<u>\$ 24,084,396</u>	<u>\$ 24,647,941</u>	<u>\$ 25,098,178</u>	<u>\$ 429,887</u>	<u>\$ 25,528,065</u>



General Fund Expenditure Summary

	2023			2024		
	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
GENERAL GOVERNMENT						
Common Council	\$ 68,643	\$ 50,308	\$ 68,643	69,201	-	69,201
Commissions & Committees	20,350	18,577	24,026	20,350	-	20,350
Municipal Court	102,910	71,214	102,910	107,484	7,904	115,388
City Administrator	285,205	172,222	252,378	317,043	(11,803)	305,240
Legal Counsel	250,320	161,296	250,320	257,530	(7,210)	250,320
Administrative Services	941,168	675,179	906,282	1,061,954	(88,783)	973,171
Elections	41,200	27,470	41,981	157,700	-	157,700
Information Technology	832,010	649,765	815,107	878,429	-	878,429
Building & Grounds	61,300	43,641	61,300	62,800	-	62,800
Video Production	9,000	5,600	9,000	9,000	-	9,000
Risk Management & Insurance	350,000	350,000	350,000	400,000	(25,000)	375,000
General Personnel Benefits	25,000	16,486	25,000	25,000	-	25,000
Non-Departmental	65,580	50,237	66,880	76,880	(10,000)	66,880
Compensated Absences	250,000	-	250,000	250,000	-	250,000
Miscellaneous	15,861	4,808	15,861	16,711	-	16,711
Total General Government	\$ 3,318,547	\$ 2,296,801	\$ 3,239,688	\$ 3,710,082	\$ (134,892)	3,575,190
PUBLIC SAFETY						
Police Administration	883,556	575,538	799,447	950,759	(55,194)	895,565
Police Field Services	5,088,906	3,530,421	4,897,037	5,583,703	(236,100)	5,347,603
Communications Center	641,960	418,528	585,639	691,090	(75,115)	615,975
Emergency Preparedness	74,500	67,842	75,520	84,042	-	84,042
School Crossing Guards	15,500	14,315	15,500	15,500	-	15,500
Emergency Medical Service	2,319,174	1,659,954	2,334,321	2,558,684	-	2,558,684
Building Inspection	442,886	323,074	437,111	480,802	-	480,802
Community Services	125,173	43,873	68,584	152,673	-	152,673
Fire District Contribution	1,087,746	1,087,746	1,087,746	1,130,724	3,178	1,133,902
Public Fire Projection Charge	-	-	-	-	-	-
Total Public Safety	\$ 10,679,401	\$ 7,721,292	\$ 10,300,905	\$ 11,647,977	\$ (363,231)	11,284,746
PUBLIC WORKS						
Engineering & Administration	991,156	679,594	992,748	1,117,184	(102,279)	1,014,905
Street Dept Labor & Supplies	897,473	642,983	874,687	949,355	-	949,355
Street Cleaning	14,300	15,836	23,100	23,300	-	23,300
Fleet Maintenance/Machinery	402,940	332,201	382,724	509,266	(84,584)	424,682
City Garage	89,400	83,637	95,000	96,100	-	96,100
Snow & Ice Removal	85,200	75,172	77,023	114,200	(17,500)	96,700
Traffic Signals, Signs, & Markings	75,300	79,056	71,500	82,500	-	82,500
Street Lighting	142,500	129,774	170,000	172,500	-	172,500
Tree & Brush Removal	4,500	118	1,000	4,500	-	4,500
Sidewalk Maintenance	130,000	4,529	132,000	130,000	-	130,000
Storm Sewers	89,500	46,626	43,500	66,500	-	66,500
Water Resources	30,080	30,190	31,080	14,796	-	14,796
Landfill	90,230	89,975	89,975	90,260	-	90,260
Refuse Collection	585,000	377,043	566,000	570,000	-	570,000
Recycling	344,098	226,932	332,896	349,354	-	349,354
Transit	1,239,666	362,932	1,239,666	6,461	-	6,461
Total Public Works	\$ 5,211,343	\$ 3,176,598	\$ 5,122,899	\$ 4,296,276	\$ (204,363)	4,091,913
HEALTH AND HUMAN SERVICES						
Senior Center	568,714	410,819	604,086	605,415	-	605,415
Total Health and Human Services	\$ 568,714	\$ 410,819	\$ 604,086	\$ 605,415	\$ -	605,415

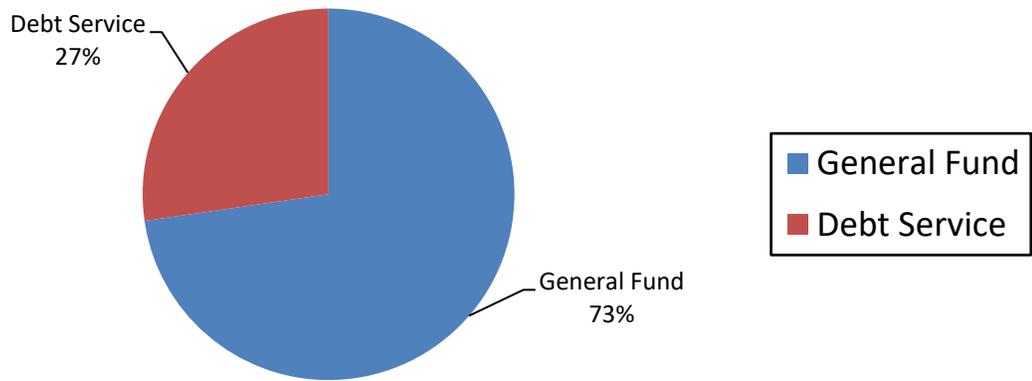


General Fund Expenditure Summary

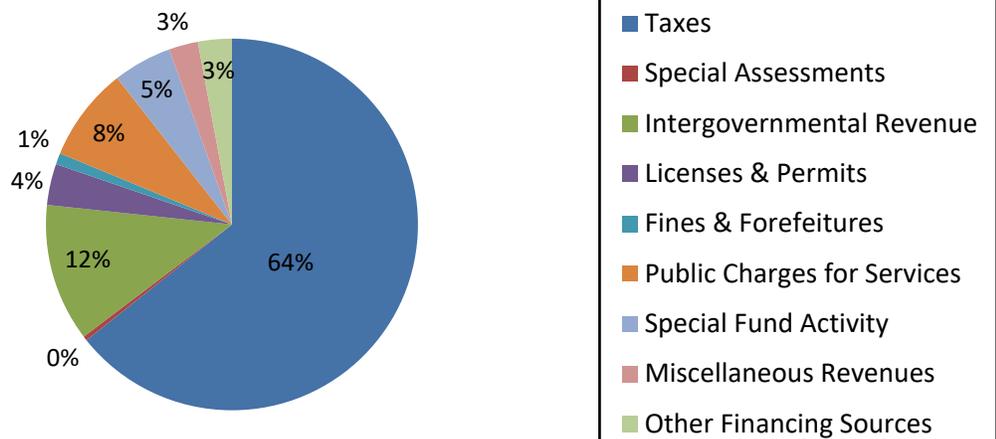
	2023			2024		
	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
LEISURE ACTIVITIES						
Recreation Administration	314,732	221,955	310,790	377,154	-	377,154
Recreation Programming	106,590	137,019	151,000	175,620	-	175,620
Fall-Winter-Spring Recreation	-	372	-	-	-	-
Hubbard Activity Center	47,089	18,577	27,088	-	-	-
Aquatic Center	339,608	291,958	296,332	387,667	(35,510)	352,157
Parks	1,039,305	733,879	1,034,226	1,066,364	-	1,066,364
Total Leisure Activities	\$ 1,847,324	\$ 1,403,760	\$ 1,819,436	\$ 2,006,805	\$ (35,510)	1,971,295
CONSERVATION & DEVELOPMENT						
Planning Department	482,602	347,847	471,552	513,112	-	513,112
Land Conservancy	264,833	173,995	249,689	296,565	(5,559)	291,006
Forestry	292,689	171,800	292,689	350,751	(53,575)	297,176
Total Conservation & Development	\$ 1,040,124	\$ 693,642	\$ 1,013,930	\$ 1,160,428	\$ (59,134)	1,101,294
TRANSFERS						
To Library Fund 212	1,409,912	1,490,912	1,409,912	1,616,094	(24,430)	1,591,664
To Youth Center Fund 214	110,933	110,933	110,933	129,788	(33,000)	96,788
To Other Funds	-	-	120,137	529,095	-	529,095
Total Transfers	\$ 1,520,845	\$ 1,601,845	\$ 1,640,982	\$ 2,274,977	\$ (57,430)	2,217,547
CONTINGENCY						
Public Safety Equipment Reserve	200,109	-	200,109	206,112	-	206,112
Personnel Contingency	65,000	-	-	16,500	(141,947)	(125,447)
Savings From Vacancies	(65,000)	-	-	-	-	-
Emergency Contingency	500,000	-	-	500,000	-	500,000
General Contingency	135,349	-	67,888	166,667	(66,667)	100,000
Total Contingency	\$ 835,458	\$ -	\$ 267,997	\$ 889,279	\$ (208,614)	680,665
TOTAL EXPENDITURES	\$ 25,021,756	\$ 17,304,757	\$ 24,009,923	\$ 26,591,239	\$ (1,063,174)	25,528,065



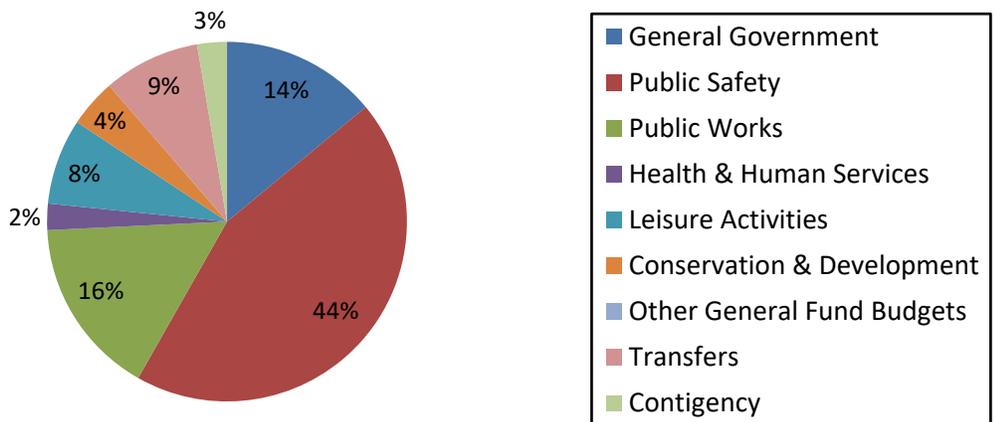
Property Tax Levy by Fund



General Fund Revenues by Category



General Fund Expenditures by Function





2024 City of Middleton Budget

COMMON COUNCIL

		2022		2023			2024		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
WAGES									
100-5111-110	SALARIES	60,480	61,008	60,480	44,800	60,480	60,480	-	60,480
100-5111-115	ELECTED OFFICIALS WAGES	-	-	-	-	-	-	-	-
100-5111-180	COMMON COUNCIL	-	-	-	-	-	-	-	-
	TOTAL	60,480	61,008	60,480	44,800	60,480	60,480	-	60,480
PERSONNEL BENEFITS									
100-5111-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5111-192	RETIREMENT	936	936	936	747	936	994	-	994
100-5111-193	FICA	4,627	4,667	4,627	3,427	4,627	4,627	-	4,627
	TOTAL	5,563	5,603	5,563	4,175	5,563	5,621	-	5,621
OPERATING EXPENSES									
100-5111-210	OFFICE SUPPLIES	100	94	100	35	100	100	-	100
100-5111-440	TRAINING & DEVELOPMENT	500	350	500	345	500	1,000	-	1,000
100-5111-490	OTHER OPERATING EXPENSES	2,000	1,742	2,000	953	2,000	2,000	-	2,000
	TOTAL	2,600	2,186	2,600	1,333	2,600	3,100	-	3,100
TOTAL COMMON COUNCIL		68,643	68,797	68,643	50,308	68,643	69,201	-	69,201

BUDGET INITIATIVES

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Additional Council Training	500	-	500
TOTAL	500	-	500



2024 City of Middleton Budget

COMMISSIONS/COMMITTEES

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	PROPOSED BUDGET
	OPERATING EXPENSES							
100-5112-990 POLICE COMMISSION	5,000	4,088	5,000	7,626	7,626	5,000	-	5,000
100-5113-990 LANDMARKS COMMISSION	350	-	350	-	-	350	-	350
100-5113-991 RECOGNITION EVENT	-	-	-	-	-	-	-	-
100-5113-992 ART COMMITTEE EXPENSES	5,000	4,987	5,000	6,392	6,400	5,000	-	5,000
100-5115-990 BOARD OF REVIEW	-	-	-	-	-	-	-	-
100-5116-990 SUSTAINABILITY COMMITTEE	10,000	9,469	10,000	4,559	10,000	10,000	-	10,000
TOTAL	20,350	18,543	20,350	18,577	24,026	20,350	-	20,350
TOTAL COMMISSIONS/COMMITTEES	20,350	18,543	20,350	18,577	24,026	20,350	-	20,350

BUDGET INITIATIVES

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
None	-	-	-
TOTAL	-	-	-



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2024

Police Commission

DEPARTMENT: Police Commission

City Staff: Police Chief Troy Hellenbrand

MISSION:

Police Commission is responsible for hiring, promotions, and disciplinary matters within the Middleton Police Department.

2024 GOALS:

1. Provide League of Municipalities training information to all members of the Police Commission. This training provides details on the role and responsibilities of Police and Fire Commissions in the State of Wisconsin.
2. Review bylaws of the Police Commission, which were adopted in 2023, and make changes where needed.
3. Discuss future recruiting strategies to attract candidates to the Police Department as the number of applicants for a police officer position has significantly decreased in the last three years.



2024 City of Middleton Budget

MUNICIPAL COURT REVENUE

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	FINES & FOREFEITURES							
100-4511-00 FINES & FORFEITURES	150,000	122,548	150,000	85,939	120,000	150,000	-	150,000
100-4512-00 COURT COSTS	70,000	56,292	70,000	45,029	55,000	70,000	-	70,000
TOTAL	220,000	178,840	220,000	130,968	175,000	220,000	-	220,000
TOTAL MUNICIPAL COURT REVENUE	220,000	178,840	220,000	130,968	175,000	220,000	-	220,000

BUDGET INITIATIVES

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
None	-	-	-
TOTAL	-	-	-



2024 City of Middleton Budget

MUNICIPAL COURT

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
WAGES								
100-5121-110 SALARIES-FULL-TIME	49,951	47,879	52,698	37,554	52,698	55,201	-	55,201
100-5121-111 PART-TIME PERM.	8,700	4,998	9,222	3,705	9,222	9,729	-	9,729
100-5121-115 ELECTED OFFICIALS WAGES	14,400	14,400	14,400	10,800	14,400	14,400	6,900	21,300
100-5121-117 OVERTIME	-	592	-	855	-	-	-	-
100-5121-122 SHIFT DIFFERENTIAL WAGES	-	-	-	-	-	-	-	-
100-5121-128 FLSA WAGES	-	-	-	-	-	-	-	-
100-5121-135 LONGEVITY	-	-	-	-	-	-	-	-
TOTAL	73,051	67,869	76,320	52,914	76,320	79,330	6,900	86,230
PERSONNEL BENEFITS								
100-5121-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5121-192 RETIREMENT	3,247	3,922	3,583	3,622	3,583	3,809	476	4,285
100-5121-193 FICA	4,487	5,116	5,177	3,993	5,177	6,113	528	6,641
100-5121-194 HEALTH INSURANCE	6,575	6,555	6,888	4,753	6,888	7,290	-	7,290
100-5121-195 DENTAL INSURANCE	554	554	554	416	554	554	-	554
100-5121-199 EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
TOTAL	14,863	16,147	16,202	12,783	16,202	17,766	1,004	18,770
OPERATING EXPENSES								
100-5121-200 WITNESS FEES & INTERPRETOR FEE	500	598	500	97	500	500	-	500
100-5121-250 POSTAGE	3,000	1,420	3,000	1,739	3,000	3,000	-	3,000
100-5121-317 COURTROOM SECURITY PAYMT	1,000	-	1,000	-	1,000	1,000	-	1,000
100-5121-440 TRAINING & DEVELOPMENT	2,500	1,693	2,500	925	2,500	2,500	-	2,500
100-5121-460 IID CHARGE REIMBURSEMENT	-	-	-	-	-	-	-	-
100-5121-490 OTHER OPERATING EXPENSES	3,388	4,618	3,388	2,756	3,388	3,388	-	3,388
100-5121-495 RETURN OF DEPOSITS	-	-	-	-	-	-	-	-
TOTAL	10,388	8,330	10,388	5,517	10,388	10,388	-	10,388
TOTAL MUNICIPAL COURT	98,302	92,346	102,910	71,214	102,910	107,484	7,904	115,388

BUDGET INITIATIVES

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Increase Municipal Judge Compensation	-	7,904	7,904
TOTAL	-	7,904	7,904



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2024

Middleton Municipal Court

DEPARTMENT: Municipal Court

JUDGE: Ben J. Schulenburg

MISSION:

The mission of the Middleton Municipal Court is to provide fair and impartial adjudication of ordinance and traffic violation cases, while safeguarding defendant's rights and protecting the public.

In order to achieve this mission, the Municipal Court has set forth a number of objectives.

- **Expeditious, fair, and reliable adjudication of cases. The Municipal Court will strive to:**
 - Process cases according to announced time standards and comply with schedules.
 - Pay individual attention to each case.
 - Make clear, understandable decisions.
 - Maintain institutional integrity.
- **Court accessibility to the public. The court will be accessible to the public in terms of:**
 - Location, hours, and physical setup.
 - Openness, predictability, and clarity of court proceedings and procedures.
 - Respect accorded to individuals.
- **Effective enforcement of court judgments. The court will take responsibility for the enforcement of its own judgments.**
- **Enhanced public safety. To accomplish this objective, the court will use its sentencing powers to create conditions that will make defendants less likely to become repeat offenders.**

2024 GOALS

- Work with schools, families, and community service groups to ensure the Court provides a supportive role for juveniles who are at risk of becoming repeat offenders.
- Work with other jurisdictions to identify successful methods of managing truancy.
- Improve collection methods, including scheduling additional court time for payment hearings and continuing coordination with the Department of Revenue - State Debt Collection (SDC) , Department of revenue – Tax Refund Intercept Program (TRIP) and Stark Collection Agency.
- Review 3rd party payment options as we have had several issues with credit card payments made to other departments and have sent defendants to collections because we were not notified of payment in a timely manner.

- Continue to scan case file documents and attach them to specific cases in our records management system, continuing towards a paperless system.

SIGNIFICANT ISSUES IN 2023

- The writing of fewer tickets and associated drop in ticket processing and revenues.
- Credit card payment issues with 3rd party vender. We've had several issues with credit card payments made to other departments and have sent defendant to collections because we were not notified of payment in a timely manner.
- Review court security, considering significant issues with courts in Wisconsin and the security of the judge and court employees.
- Started paperless system by having all police reports for court cases scanned to a folder on the network, so that the Judge can open case file on laptop in court .
- Changed office hours for the municipal court, so the public may have more access to the Municipal Court.



2024 City of Middleton Budget

CITY ADMINISTRATOR

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
WAGES								
100-5120-110 SALARIES-FULL-TIME	143,586	152,573	196,025	133,312	196,025	237,659	-	237,659
100-5120-111 INTERN	10,500	3,474	10,500	28	28	10,500	(10,500)	-
100-5120-118 WAGE REIMBURSEMENTS	-	-	-	-	-	-	-	-
100-5120-135 LONGEVITY	-	-	-	-	-	-	-	-
TOTAL	154,086	156,047	206,525	133,339	196,053	248,159	(10,500)	237,659
PERSONNEL BENEFITS								
100-5120-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5120-192 RETIREMENT	9,333	9,462	13,169	9,771	13,169	16,398	-	16,398
100-5120-193 FICA	11,788	11,224	14,996	9,574	14,996	18,984	(1,303)	17,681
100-5120-194 HEALTH INSURANCE	16,068	17,355	33,732	11,844	16,137	19,868	-	19,868
100-5120-195 DENTAL INSURANCE	2,185	1,918	9,073	2,100	2,924	2,185	-	2,185
100-5120-199 EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
TOTAL	39,374	39,959	70,970	33,289	47,226	57,435	(1,303)	56,132
OPERATING EXPENSES								
100-5120-280 COMMUNICATION	1,050	165	1,050	175	1,050	2,909	-	2,909
100-5120-440 TRAINING & DEVELOPMENT	3,000	3,772	3,000	4,389	4,389	4,880	-	4,880
100-5120-450 EMPLOYEE PROGRAMS	1,000	138	1,000	-	1,000	1,000	-	1,000
100-5120-490 OTHER OPERATING EXPENSES	2,660	903	2,660	1,029	2,660	2,660	-	2,660
TOTAL	7,710	4,977	7,710	5,593	9,099	11,449	-	11,449
TOTAL CITY ADMINISTRATOR	201,170	200,983	285,205	172,222	252,378	317,043	(11,803)	305,240

BUDGET INITIATIVES

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Comm. Mgr. Prof. Development	1,880	-	1,880
2 Hootsuite Social Media Mgmt. & Adobe	1,859	-	1,859
3 City Administrator Intern	-	(11,803)	(11,803)
TOTAL	3,739	(11,803)	(8,064)



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2024

Administration

MISSION:

Provide the residents of Middleton with the most responsive, transparent, effective, and efficient city government possible using the resources available.

Authorized Position List	2018	2019	2020	2021	2022	2023
City Administrator	1	1	1	1	1	1
Administrative Intern	0.5	0.5	0.5	0.5	0.5	0.5
Communications and Social Media Manager	-	-	-	-	-	1
Total	1.5	1.5	1.5	1.5	1.5	2.5

2024 GOALS:

1. Implement the Strategic Plan for the City, including use of available funding resources, to broaden equity initiatives, improve infrastructure and develop road map of major city strategies for the next 10 years.
2. Seek long-term funding of projects for flood mitigation to help alleviate the prospect of future flooding.
3. Assist the PLRF Director in the development of the Erdman Park Cross-Country Ski project.
4. In support of the Finance Director, maintain a long-term financial strategy in order to ensure fiscal health.
5. Spur more major economic development projects to fruition within TIDs #3 and #5.
6. Integrate the Sustainability program further into administrative processes.
7. Improve the development review/coordination process through bi-weekly staff coordination meetings.
8. Broaden customer relations and supervisory leadership training for employees.
9. Expand solar and renewable energy use in city operations.
10. Increase reach of Workforce Housing strategy and initiatives.
11. Help to facilitate the Community Campus planning process.
12. Provide timely and informative public information.

SIGNIFICANT ISSUES IN 2024:

1. Implementation of the Strategic Plan and integration with the Annual Budget process.
2. Long-term financial strategy to ensure fiscal health – capital, operating, and TIF.
3. Flood Prevention Initiatives.
4. Development of the Erdman Park Cross Country Ski Project.
5. Economic incentives for appropriate development and jobs in TIDs #3 and #5.
6. Sustainability front and center in all City processes.
7. Comprehensive Plan Implementation and Zoning Ordinance revisions accordingly.
8. Community Campus planning process.
9. Focus on renewable energy goals for City facilities.
10. Management of the Municipal Airport and support of transition to Unleaded Fuels as the market allows.
11. Continued succession planning for future of City Administration and departments.



2024 City of Middleton Budget

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

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	WAGES							
100-5141-110 SALARIES-FULL-TIME	427,783	415,250	447,767	328,966	447,767	529,672	(60,000)	469,672
100-5141-112 PART-TIME-NON-PERM.	33,279	31,975	35,152	24,616	35,152	36,974	-	36,974
100-5141-120 WAGES	-	-	-	-	-	-	-	-
100-5141-135 LONGEVITY	-	-	-	-	-	-	-	-
100-5141-145 UNEMPLOYMENT PAYMENT	-	-	-	-	-	-	-	-
100-5141-198 VACANT POSITION(S)	-	-	-	-	-	-	-	-
100-5141-197 FURLOUGH	-	-	-	-	-	-	-	-
TOTAL	461,062	447,225	482,919	353,582	482,919	566,646	(60,000)	506,646
PERSONNEL BENEFITS								
100-5141-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5141-192 RETIREMENT	29,839	28,353	32,702	26,682	32,702	36,685	(4,140)	32,545
100-5141-193 FICA	35,271	33,646	36,943	26,282	36,943	43,348	(4,590)	38,758
100-5141-194 HEALTH INSURANCE	48,204	48,454	57,486	35,532	48,000	75,472	(17,868)	57,604
100-5141-195 DENTAL INSURANCE	7,664	7,940	8,218	6,163	8,218	10,403	(2,185)	8,218
100-5141-199 EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
TOTAL	120,978	118,392	135,349	94,660	125,863	165,908	(28,783)	137,125
OPERATING EXPENSES								
100-5141-210 OFFICE SUPPLIES	2,300	4,632	3,000	1,262	3,000	3,000	-	3,000
100-5141-250 POSTAGE	6,000	2,606	6,000	-	6,000	6,000	-	6,000
100-5141-260 ADVERTISING & PRINTING	4,000	1,684	4,000	1,663	4,000	4,000	-	4,000
100-5141-280 COMMUNICATIONS	11,100	9,406	11,100	5,219	7,000	7,500	-	7,500
100-5141-310 OUTSIDE SERVICES	228,600	226,600	153,600	94,683	128,600	153,600	-	153,600
100-5141-410 EQUIPMENT MAINTENANCE	-	-	-	-	-	-	-	-
100-5141-440 TRAINING & DEVELOPMENT	9,700	8,818	9,700	7,297	9,700	9,700	-	9,700
100-5141-480 DATA PROCESSING	62,800	64,095	62,800	53,137	65,000	66,400	-	66,400
100-5141-490 OTHER OPERATING EXPENSES	6,000	9,790	7,500	6,283	7,500	8,700	-	8,700
100-5141-704 SALES TAX - PD.	-	-	-	-	-	-	-	-
100-5141-800 OFFICE EQUIPMENT	-	-	1,500	2,068	3,000	1,500	-	1,500
100-5141-810 OTHER EQUIPMENT	-	-	-	-	-	-	-	-
100-5157-990 AUDIT	59,300	61,067	63,700	55,325	63,700	69,000	-	69,000
TOTAL	389,800	388,698	322,900	226,938	297,500	329,400	-	329,400
TOTAL ADMINISTRATIVE SERVICES DEPARTMENT	971,840	954,315	941,168	675,179	906,282	1,061,954	(88,783)	973,171

BUDGET INITIATIVES

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Operating Line Item Adjustments	5,300	-	5,300
2 Human Resources Generalist	88,783	(88,783)	-
3 Human Resources Recruitment Funds	1,200	-	1,200
TOTAL	95,283	(88,783)	6,500



2024 City of Middleton Budget

ELECTIONS

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	WAGES							
100-5143-116 ELECTION WORKERS	45,000	31,360	18,000	15,782	18,000	90,000	-	90,000
TOTAL	45,000	31,360	18,000	15,782	18,000	90,000	-	90,000
OPERATING EXPENSES								
100-5143-220 SUPPLIES & MATERIALS	12,000	373	5,700	5,592	5,700	3,000	-	3,000
100-5143-250 POSTAGE	28,000	14,274	7,000	(776)	7,000	36,500	-	36,500
100-5143-260 ADVERTISING & PRINTING	4,200	12,190	2,500	2,209	3,281	18,500	-	18,500
100-5143-440 TRAINING & DEVELOPMENT	4,000	65	1,000	65	1,000	1,200	-	1,200
100-5143-490 OTHER OPERATING EXPENSES	11,000	10,714	7,000	4,597	7,000	8,500	-	8,500
TOTAL	59,200	37,617	23,200	11,687	23,981	67,700	-	67,700
TOTAL ELECTIONS	104,200	68,977	41,200	27,470	41,981	157,700	-	157,700

BUDGET INITIATIVES

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Presidential Election Year	116,500	-	116,500
TOTAL	116,500	-	116,500



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL YEAR 2024

ADMINISTRATIVE SERVICES DEPARTMENT

DEPARTMENT: Administrative Services

DIRECTOR: Bill Burns, CPFO

The Administrative Services Department includes several support services functions for the City of Middleton including Finance, City Clerk and Elections, Assessing, Human Resources, and Information Technology. There is a separate budget narrative for the Information Technology division.

MISSION (FINANCE & CITY CLERK FUNCTIONS):

To be accountable to the citizens of the City of Middleton and others for the proper accounting of their tax and other remittances to the City government and through the Common Council to assist in maximizing the value and impact of each expenditure dollar entrusted to the City government. To provide responsive financial management support services to the Common Council, the City Administrator, and all City departments and related organizations. These services include generating special financial reports, processing accounts payable and receivable transactions, payroll processing, official governmental record keeping, and election administration and processing. In addition, providing property valuations for tax assessment purposes.

MISSION (HUMAN RESOURCES):

Human Resources provides comprehensive human capital management service to the City of Middleton and all City Staff members in the areas of staffing, personnel management, payroll and benefits programs, compliance, professional growth, labor relations, and organizational development throughout the employment life cycle and the municipal enterprise to ensure the City and Staff can best and effectively support the citizens of Middleton.

AUTHORIZED POSITIONS:

AUTHORIZED POSITION LIST	2019	2020	2021	2022	2023
Assistant City Administrator/Finance Director	1	1	1	1	1
Assistant Finance Director/HR Manager	1	0	0	0	0
Accountant/Budget Analyst	0	1	1	1	1
Accounting Assistant	0.6	0.6	0.6	0.6	0.6
City Clerk/Human Resources Assistant	1	1	1	1	1
Deputy City Clerk/Finance Assistant	1	1	1	1	1
Human Resources Manager	0	1	1	1	1
Information Technology Director	1	*	*	*	*
Information Technology Manager	0	1	1	1	1
Assistant IT Director	1	0	0	0	0
IT Technician	1.5	1.5	1.5	1.5	1.5
TOTAL FULL-TIME EQUIVALENT (FTE)	8.1	8.1	8.1	8.1	8.1

* In 2020 the City created the position of Information Technology Manager and began contracting with MarcoNet to provide network management and Information Technology support services.

2024 GOALS AND SIGNIFICANT ISSUES:

Finance

1. **BUDGET:** Incorporate strategic planning goals and objectives. Assist the development of a proposed executive budget. Revise the budget document with the goal of submitting for a Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award. Update multi-year budget planning and forecasting for future capital, borrowing, equipment replacement funds, and staffing into long-term budget projections.
2. **ACCOUNTING/AUDIT:** Implement GASB Standard 96 regarding Software Based Information Technology Arrangements (SBITA) with the 2023 financial statements. Prepare an Annual Comprehensive Financial Report (ACFR) that continues to meet the requirements for the GFOA Certificate of Achievement for Excellence in Financial Reporting program.
3. **GRANTS:** Continue to coordinate the FEMA review and closeout process for the projects following the 2018 flooding. Submit Requests for Reimbursement and Project Close-out to Wisconsin Emergency Management as work is completed.
4. **OPERATIONS:** Evaluate options for a potential Enterprise Resource Planning (ERP) software solution that would integrate financial, payroll, and human resources management information. Implement the City's new electronic payment solution for tax collection. Evaluate options to increase the utilization of ACH and other electronic payments.
5. **TAX INCREMENT FINANCING:** Assist in the implementation of Tax Increment Financing (TIF) project plans: maintain TID #3 and #5 financial models, evaluate requests for TIF funding, and complete annual TIF reporting. Continue planning for the future closure of TID 3 and provide recommendations on the timing and use of additional levy limit capacity and remaining funds.
6. **INVESTMENTS:** Update the City's cash flow projects based on the approved budget, five-year Capital Improvement Plan, and TID financial models. Review the City's investment policy and make recommendations on investment strategy to maintain safety and stability in the City's investments and interest income.

City Clerk & Elections

1. Select and utilize a new polling place locations for beginning in 2024 as an alternative to the Lakeview Shelter location.
2. Implementation of training improvements for election officials for election officials.
3. Successfully administer the 2024 elections including a presidential election with anticipated high turnout.



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2024

Human Resources

DEPARTMENT: Human Resources

Manager: Brian Wolhaupter

MISSION:

Human Resources provides comprehensive human capital management service to all City of Middleton Staff across the full spectrum of people operations and throughout the entire employment life cycle. Human Resources enables and supports the most critical and important asset of the City, its employees. These efforts seek to maintain the capability and capacity municipal enterprise and ensure the Staff can best and effectively support the citizens of Middleton.

AUTHORIZED POSITION LIST

PERMANENT FTE	2023	2024
Human Resources Manager	1	1
PERMANENT PTE		
City Clerk/HR Assistant	.25	.25
TOTAL FTE	1.25	1.25

Operational Summary and Statement of Needs:

Human Resources continued to operate at an extremely high operations tempo from the final quarter of 2022 through this third quarter of 2023. An extremely high level of demand to provide comprehensive, quality human capital management services across the full spectrum of people operations to all of the City’s Departments and staff continues unabated. The level of these demands consistently exceeds the capacity available under our current Human Resources structure and staffing level.

City of Middleton Human Resources in not staffed to meet the demands articulated in the previous section. At this time fully 70% of the HR Mangers time is devoted to simple passive recruiting (sufficient bandwidth for active recruiting does not exist currently). and the remaining 30% of available time is split across all the remaining HR functional areas.

Current HR Staffing consist of:

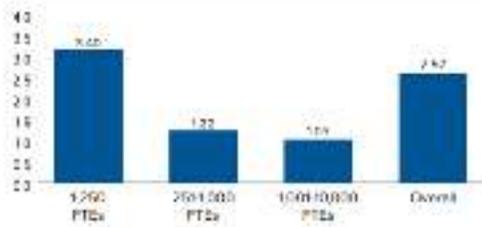
- Human Resources Manager – 1 FTE:
- City Clerk/HR Assistant - .25 FTE responsible for Benefits enrollment and administration. (Also performs payroll – payroll is a finance function, not an HR function so those hours are excluded)

HR Staffing Best Practices and Benchmarks:

Generally accepted best practice ratios/levels of HR staffing for an organization with the size and complexity of the City of Middleton are considerably higher than current levels per data provided by the Society for Human Resource Management (SHRM) and other agencies.¹ The fundamental need to meet all of the function areas listed above and the time to do so does not decrease with smaller organizations; they stay relatively static. This means that a smaller organization will have a higher number of HR employees per 100 employees than a larger one (inverse relationship). The City of Middleton is in the 1-250 FTE range below.



FIGURE 1.
AVERAGE EMPLOYEE
TO-HR RATIO, BY
STAFF SIZE



Source: Workday Analyst 11 #2 Local Evaluation - How City Personnel Staff Size Relates to HR Staff Size HR, 2019

Ratio Calculations for the City of Middleton:

$$1.25 \text{ HR Employees} / 162.5 \text{ FTE} * 100 = 0.77 \text{ HR to 100 FTE actual ratio.}$$

This insufficient level of staffing puts the City at risk for material failure with regard to regulatory compliance, organizational stability, and process and people maturity in many areas including safety, employment law, leave management, and others. Of note, several of the functions HR is responsible ARE NOT covered by our Employment Liability Practices insurance through CVMIC. Accepting risk in these areas represents both reputational and financial danger for the City. Critical functions and activities that contribute to the consistency and quality of staff that are beyond the current capacity of HR to serve include:

- Development and implementation of Organizational Performance Management approaches and mindsets that will advance the whole organization
- Leader Development at the Department Head to first level leader
- Active Recruiting to improve the city’s applicant pools and hiring results
- Deliberate pursuit of DEI initiatives
- Ongoing and periodic Employee training and development opportunities to enhance basic knowledge and performance beyond simple job skill training
- Basic collection, recording and management of the organization’s safety program

Staffing Recommendation for HR for 2024 and beyond:

Recommend the addition of 1 FTE HR Generalist at Salary Grade 6 (grade median is at market midpoint for his role). This Generalist will assume: Recruiting, Retention, Leave Management, Workers Comp, new employee setup, and benefit enrollment tasks; this leaves the City Clerk with only payroll functions and no HR functions. This generalist will also assist the City Administrator with limited clerical tasks as available (OnBase for meetings, etc)

HR Staffing - Salary Grade 6			
FT HR Generalist (40hrs)	\$	60,000.00	Salary
Annual City Deposit	\$	4,590.00	FICA
Annual City Deposit	\$	4,140.00	WRS
Full Insurance - Family Health and Dental	\$	20,053.00	Insurance
Total	\$	88,783.00	

Alternate Recommendation, as an interim step, is a 0.5 FTE HR Generalist at the same point as above. Position would assume recruiting, employee setup, and benefits administration; this leaves the City Clerk with only payroll functions and no HR functions.

HR Staffing - Salary Grade 6			
FT HR Generalist (40hrs)	\$	60,000.00	Salary
Annual City Deposit	\$	4,590.00	FICA
Annual City Deposit	\$	4,140.00	WRS
Full Insurance - Family Health and Dental	\$	20,053.00	Insurance
Total	\$	88,783.00	

¹ <https://www.shrm.org/resourcesandtools/business-solutions/documents/organizational%20staff%20size.pdf>



2024 City of Middleton Budget

INFORMATION TECHNOLOGY

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	WAGES							
100-5151-110 SALARIES-FULL-TIME	152,932	175,479	160,578	135,021	160,578	167,847	-	167,847
100-5151-111 SALARIES-PART-TIME	29,290	30,278	31,048	15,297	22,165	31,517	-	31,517
100-5151-112 INTERN	-	-	-	-	-	-	-	-
100-5151-117 OVERTIME	2,872	95	2,872	288	400	1,000	-	1,000
100-5151-130 ON CALL PAY	23,751	-	23,751	-	23,751	23,751	-	23,751
100-5151-135 LONGEVITY	-	-	-	-	-	-	-	-
TOTAL	208,845	205,852	218,249	150,605	206,894	224,115	-	224,115
PERSONNEL BENEFITS								
100-5151-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5151-192 RETIREMENT	11,671	10,920	10,919	10,062	11,710	13,394	-	13,394
100-5151-193 FICA	15,977	15,447	14,659	11,277	15,341	17,284	-	17,284
100-5151-194 HEALTH INSURANCE	32,136	32,088	33,732	23,688	34,430	35,736	-	35,736
100-5151-195 DENTAL INSURANCE	3,294	3,293	3,294	2,470	3,500	3,294	-	3,294
100-5151-199 EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
TOTAL	63,078	61,748	62,604	47,497	64,981	69,708	-	69,708
OPERATING EXPENSES								
100-5151-210 OFFICE SUPPLIES	-	-	-	-	-	-	-	-
100-5151-220 EQUIPMENT	35,000	27,701	32,500	9,662	20,000	30,000	-	30,000
100-5151-240 SOFTWARE/LICENSING	137,150	120,704	152,650	103,234	157,650	163,025	-	163,025
100-5151-260 INTERNET	35,000	15,969	20,000	13,494	20,000	20,850	-	20,850
100-5151-270 MPSI EXPENDITURES	161,481	152,454	163,892	157,191	163,892	174,949	-	174,949
100-5151-280 COMMUNICATION	-	-	-	-	-	-	-	-
100-5151-320 OUTSIDE SERVICES	178,615	189,603	181,115	167,896	181,115	194,782	-	194,782
100-5151-420 FUEL	-	79	-	86	75	-	-	-
100-5151-440 TRAINING	1,000	688	1,000	98	500	1,000	-	1,000
TOTAL	548,246	507,198	551,157	451,662	543,232	584,606	-	584,606
TOTAL INFORMATION TECHNOLOGY	820,169	774,798	832,010	649,765	815,107	878,429	-	878,429

BUDGET INITIATIVES

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Vendor Software Expenses Increase	6,003	-	6,003
2 MPSIS Expnses Increase	11,057	-	11,057
3 Outside Services Budget Increase	13,667	-	13,667
4 Internet/Communications Services	850	-	850
TOTAL	31,577	-	31,577



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2024

Information Technology

DEPARTMENT: Information Technology
DIVISION: Administrative Services

Manager: Drew Montour
DIVISION MANAGER: Bill Burns

MISSIONS:

DEPARTMENT: Provide network connectivity, functionality, and security for both public and staff purposes.
 DIVISION: To fund the needs of the Information Technology Department and provide policy direction.

AUTHORIZED POSITION LIST *	2021	2022	2023	2024
I.T. Manager	1	1	1	1
I.T. Technician	1.5	1.5	1.5	1.5

2024 GOALS:

- Upgrade/replace City Hall network cabling and switch locations
- Replace Police Department Fleet’s In-Squad Video System
- Assist Middleton Library with I.T. assessment and potential future merger with City I.T.
- Upgrade Security at Municipal Operations Center (Phase II – Video Security Cameras)
- Continue to work with Marco Technologies to follow recommendations and best practices

SIGNIFICANT ISSUES IN 2024:

- The IT department has identified that the network cabling requires replacement and switch relocation within the City Hall building to secure locations.

MAJOR WORKLOAD STATISTICS:

WORKLOAD ACTIVITIES	2019 Actual	2020 Actual	August 2021	2024 Projected
Number of Personnel	3.5	3.5	2.5	2.5
Workstations/Notebooks	200	200	220	220
Users	160	160	160	160
Buildings	7	7	7	7
VOIP/Cell Phones	160	160	170	170
Tablets	20	20	20	25



2024 City of Middleton Budget

BUILDING & GROUNDS

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED 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	2,941	3,100	1,905	3,100	3,100	-	3,100
100-5310-310 OUTSIDE SERVICES	18,000	12,777	15,700	9,365	15,700	15,700	-	15,700
100-5310-410 EQUIPMENT MAINTENANCE	7,000	15,427	7,000	5,591	7,000	7,000	-	7,000
100-5310-440 TRAINING & DEVELOPMENT	-	-	-	-	-	1,500	-	1,500
100-5310-470 UTILITIES	32,500	33,922	35,500	26,780	35,500	35,500	-	35,500
100-5310-490 OTHER OPERATING EXPENSES	-	-	-	-	-	-	-	-
TOTAL	60,600	65,067	61,300	43,641	61,300	62,800	-	62,800
TOTAL BUILDING & GROUNDS	60,600	65,067	61,300	43,641	61,300	62,800	-	62,800

BUDGET INITIATIVES

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Training and Development	1,500	-	1,500
TOTAL	1,500	-	1,500



2024 City of Middleton Budget

VIDEO PRODUCTION

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	OPERATING EXPENSES							
100-5537-220 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-
100-5537-310 OUTSIDE SERVICES	5,500	7,600	9,000	5,600	9,000	9,000	-	9,000
100-5537-990 CATV EQUIPMENT	1,000	-	-	-	-	-	-	-
TOTAL	6,500	7,600	9,000	5,600	9,000	9,000	-	9,000
TOTAL VIDEO PRODUCTION	6,500	7,600	9,000	5,600	9,000	9,000	-	9,000

BUDGET INITIATIVES

	INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
None		-	-	-
TOTAL		-	-	-



2024 City of Middleton Budget

POLICE DEPARTMENT REVENUES

	2022		2023			2024			
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET	
INTERGOVERNMENTAL REVENUE									
100-4343-00	MCP SCHOOL DISTRICT - POLICE	93,257	91,593	87,062	86,022	86,022	89,929	-	89,929
100-4352-00	STATE AID - LAW ENFORCEMENT	-	13,502	-	25,104	10,000	-	-	-
	TOTAL	93,257	105,095	87,062	111,126	96,022	89,929	-	89,929
FINES & FOREFEITURES									
100-4513-00	PARKING FINES	35,000	44,899	35,000	39,898	45,000	35,000	-	35,000
	TOTAL	35,000	44,899	35,000	39,898	45,000	35,000	-	35,000
PUBLIC CHARGES FOR SERVICES									
100-4620-00	VEHICLE REGISTRATION FEES	500	747	500	248	500	500	-	500
100-4621-00	POLICE SPECIAL SERVICES	-	-	-	89	89	-	-	-
100-4622-00	POLICE DEPARTMENT FEES	9,000	3,114	9,000	1,546	2,000	4,000	-	4,000
	TOTAL	9,500	3,861	9,500	1,883	2,589	4,500	-	4,500
TOTAL POLICE DEPARTMENT REVENUES		102,757	108,956	96,562	113,009	98,611	94,429	-	94,429

	INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
None		-	-	-
TOTAL		-	-	-



2024 City of Middleton Budget

POLICE DEPARTMENT

		2022		2023			2024		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
POLICE ADMINISTRATION									
WAGES									
100-5211-110	SALARIES-FULL-TIME	479,298	463,345	498,018	337,668	470,000	508,632	-	508,632
100-5211-112	PART-TIME-NON-PERM.	-	-	-	-	-	51,272	(51,272)	-
100-5211-117	OVERTIME	538	79	538	50	200	538	-	538
100-5211-120	WAGES	-	-	-	-	-	-	-	-
100-5211-122	SHIFT DIFFERENTIAL WAGES	-	-	-	-	-	-	-	-
100-5211-128	FLSA WAGES	63	-	-	-	-	-	-	-
100-5211-135	LONGEVITY	10,501	10,502	10,922	-	10,922	11,985	-	11,985
100-5211-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	-	-
	TOTAL	490,400	473,927	509,478	337,718	481,122	572,427	(51,272)	521,155
PERSONNEL BENEFITS									
100-5211-192	RETIREMENT	45,454	43,667	51,087	38,111	51,087	61,653	-	61,653
100-5211-193	FICA	37,511	34,621	38,975	25,145	37,000	44,228	(3,922)	40,306
100-5211-194	HEALTH INSURANCE	77,422	35,857	91,218	22,615	35,000	80,762	-	80,762
100-5211-195	DENTAL INSURANCE	6,587	1,709	8,218	693	8,218	7,109	-	7,109
	TOTAL	166,974	115,854	189,498	86,564	131,305	193,752	(3,922)	189,830
OPERATING EXPENSES									
100-5211-210	OFFICE SUPPLIES	20,000	20,892	20,000	16,001	20,000	20,000	-	20,000
100-5211-240	COMPUTER SOFTWARE & SUPPORT	-	-	-	-	-	-	-	-
100-5211-270	TELEPHONE	-	-	-	-	-	-	-	-
100-5211-290	UNIFORMS & EQUIPMENT	1,300	2,952	1,300	1,257	1,300	1,300	-	1,300
100-5211-340	BUILDINGS & GROUNDS MAINT	89,050	89,309	89,050	74,730	89,050	89,050	-	89,050
100-5211-345	SPECIAL BLDG MAINTENANCE	-	-	-	-	-	-	-	-
100-5211-470	UTILITIES	69,270	69,187	69,270	52,823	69,270	69,270	-	69,270
100-5211-480	PARKING TICKETS REDLINES	570	49	570	236	400	570	-	570
100-5211-490	OTHER OPERATING EXPENSES	4,390	7,641	4,390	6,211	7,000	4,390	-	4,390
100-5211-800	CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	TOTAL	184,580	190,030	184,580	151,256	187,020	184,580	-	184,580
	TOTAL POLICE ADMINISTRATION	841,954	779,810	883,556	575,538	799,447	950,759	(55,194)	895,565
POLICE FIELD SERVICES									
WAGES									
100-5212-110	SALARIES-FULL-TIME	2,974,407	2,920,062	3,250,990	2,185,759	3,000,000	3,499,728	(132,718)	3,367,010
100-5212-117	OVERTIME	253,025	351,381	253,025	247,384	350,000	281,025	(28,000)	253,025
100-5212-118	WAGE REIMBURSEMENTS	(35,000)	(9,872)	-	(16,326)	(18,000)	(15,000)	-	(15,000)
100-5212-122	SHIFT DIFFERENTIAL WAGES	31,000	28,627	31,000	22,221	31,000	31,000	-	31,000
100-5212-124	ASST SHIFT COMMANDER WAGES	350	-	350	-	-	350	-	350
100-5212-126	FIELD TRAINING WAGES	350	428	350	-	-	350	-	350
100-5212-128	FLSA WAGES	350	344	350	482	600	350	-	350
100-5212-135	LONGEVITY	53,382	50,039	52,814	2,760	52,814	52,705	-	52,705
100-5212-145	UNEMPLOYMENT WAGES	-	-	-	4,040	5,000	-	-	-
	TOTAL	3,277,864	3,341,009	3,588,879	2,446,321	3,421,414	3,850,508	(160,718)	3,689,790
PERSONNEL BENEFITS									
100-5212-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5212-192	RETIREMENT	393,367	394,557	438,988	352,115	438,988	552,349	(22,982)	529,367
100-5212-193	FICA	250,771	250,453	277,582	182,866	265,000	295,488	(12,294)	283,194
100-5212-194	HEALTH INSURANCE	393,685	409,644	463,686	298,272	435,000	560,046	(35,736)	524,310
100-5212-195	DENTAL INSURANCE	45,904	56,475	60,989	41,380	55,000	66,530	(4,370)	62,160
100-5212-199	EMPLOYEE HEALTH CONTRIB.	-	109	-	-	-	-	-	-
	TOTAL	1,083,727	1,111,238	1,241,245	874,633	1,193,988	1,474,413	(75,382)	1,399,031
OPERATING EXPENSES									
100-5212-220	FIELD SUPPLIES	20,000	19,450	20,000	7,404	20,000	20,000	-	20,000
100-5212-240	COMPUTER SOFTWARE & SUPPORT	12,647	10,921	12,647	27,331	27,500	12,647	-	12,647
100-5212-290	UNIFORMS & EQUIPMENT	27,000	24,109	27,000	34,247	35,000	27,000	-	27,000
100-5212-410	VEHICLE OPERATION	126,687	126,948	103,187	77,429	103,187	103,187	-	103,187
100-5212-450	OTHER TRAINING	57,000	46,672	57,000	39,184	57,000	57,000	-	57,000
100-5212-490	OTHER OPERATING EXPENSES	38,948	31,356	38,948	23,873	38,948	38,948	-	38,948
	TOTAL	282,282	259,455	258,782	209,467	281,635	258,782	-	258,782
	TOTAL POLICE FIELD SERVICES	4,643,873	4,711,701	5,088,906	3,530,421	4,897,037	5,583,703	(236,100)	5,347,603



2024 City of Middleton Budget

POLICE DEPARTMENT

	2022		2023			2024			
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET	
COMMUNICATIONS CENTER									
WAGES									
100-5256-110	SALARIES-FULL-TIME	356,368	338,789	344,708	250,627	344,708	405,631	(48,068)	357,563
100-5256-112	PART-TIME-NON-PERM.	12,582	19,105	58,164	9,811	15,000	14,180	-	14,180
100-5256-117	OVERTIME	36,851	41,041	36,851	17,105	30,000	36,851	-	36,851
100-5256-118	WAGE REIMBURSEMENT	-	-	-	-	-	-	-	-
100-5256-122	SHIFT DIFFERENTIAL WAGES	4,000	1,048	4,000	-	4,000	6,000	-	6,000
100-5256-128	FLSA WAGES	500	-	-	-	-	-	-	-
100-5256-135	LONGEVITY	2,011	1,916	2,663	-	2,663	2,670	-	2,670
	TOTAL	412,312	401,898	446,386	277,544	396,371	465,332	(48,068)	417,264
PERSONNEL BENEFITS									
100-5256-192	RETIREMENT	29,618	23,002	26,399	21,422	26,399	32,090	(3,317)	28,773
100-5256-193	FICA	34,858	30,069	34,149	21,553	34,149	35,577	(3,677)	31,900
100-5256-194	HEALTH INSURANCE	67,929	43,227	51,306	30,213	45,000	72,186	(17,868)	54,318
100-5256-195	DENTAL INSURANCE	8,217	4,957	4,955	3,717	4,955	7,140	(2,185)	4,955
100-5256-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
	TOTAL	140,622	101,256	116,809	76,905	110,503	146,993	(27,047)	119,946
OPERATING EXPENSES									
100-5256-270	TELEPHONE	31,000	44,487	46,000	37,717	46,000	46,000	-	46,000
100-5256-290	UNIFORMS & EQUIPMENT	1,265	866	1,265	387	1,265	1,265	-	1,265
100-5256-410	EQUIPMENT MAINTENANCE	28,000	29,406	28,000	23,002	28,000	28,000	-	28,000
100-5256-440	TRAINING & DEVELOPMENT	3,500	2,028	3,500	2,974	3,500	3,500	-	3,500
100-5256-800	CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	TOTAL	63,765	76,787	78,765	64,080	78,765	78,765	-	78,765
TOTAL COMMUNICATIONS CENTER		616,699	579,941	641,960	418,528	585,639	691,090	(75,115)	615,975
EMERGENCY PREPAREDNESS									
OPERATING EXPENSES									
100-5250-410	EQUIPMENT MAINTENANCE	12,500	7,412	12,500	4,822	12,500	12,500	-	12,500
100-5250-850	EMERG. PREP DANE COMMUN FEE	55,000	35,321	62,000	63,020	63,020	71,542	-	71,542
100-5250-990	EMERGENCY PREPAREDNESS	-	-	-	-	-	-	-	-
	TOTAL	67,500	42,733	74,500	67,842	75,520	84,042	-	84,042
TOTAL EMERGENCY PREPAREDNESS		67,500	42,733	74,500	67,842	75,520	84,042	-	84,042
SCHOOL CROSSING GUARDS									
OPERATING EXPENSES									
100-5218-220	EQUIPMENT	-	-	-	-	-	-	-	-
100-5218-475	SCHOOL PATROL REIMBURSEMT	14,673	15,072	15,500	14,315	15,500	15,500	-	15,500
100-5218-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-	-
	TOTAL	14,673	15,072	15,500	14,315	15,500	15,500	-	15,500
TOTAL SCHOOL CROSSING GUARDS		14,673	15,072	15,500	14,315	15,500	15,500	-	15,500
TOTAL POLICE DEPARTMENT		6,184,699	6,129,258	6,704,422	4,606,644	6,373,143	7,325,094	(366,409)	6,958,685

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Annual Fee DaneCom Maintenance	9,542	-	9,542
2 School Resource Officer Reimbursement	-	-	-
3 Two Full-Time Police Officers	201,954	(201,954)	-
4 Full-Time Dispatcher	75,115	(75,115)	-
5 Increase Shift Differential - Dispatch	2,291	-	2,291
6 Two Part-Time Community Service Officers	55,194	(55,194)	-
7 Overtime	34,146	(34,146)	-
TOTAL	378,242	(366,409)	11,833



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2024

Police Department

MISSION:

The mission of the Middleton Police Department is to “*make a positive difference in the quality of life in our community.*”

To make a positive difference in the quality of life in our community by partnering to identify and solve problems, protect rights, maintain order, develop community partnerships, facilitate the safe movement of persons and vehicles, resolve conflicts, aid those in need, promote a sense of security, enforce laws, investigate crimes, apprehend and assist in the prosecution of offenders, reduce victimization and opportunities for crime, provide emergency services, and evaluate effectiveness.

DEPARTMENT: Police
DIVISION: Administration

DIRECTOR: Chief Troy Hellenbrand
DIVISION MANAGER: Captain Travis Kakuske

ADMINISTRATION DIVISION MISSION:

To provide quality support services, enable the Field Service Units and other entities to focus on the Department’s core missions.

Authorized Position List	2020	2021	2022	2023	2024
Police Chief	1	1	1	1	1
Captain	1	1	1	1	1
Office Manager	1	1	1	1	1
Court Officer	1	1	1	1	1
Full Time Clerical	2	2	2	2	2
Part Time Clerical	2	2	0	0	0
Total	8	8	6	6	6

2024 GOALS:

1. Manage the large amount of digital media evidence which continues to increase yearly.
2. Complete annual inventory/audit of all evidence items in our evidence system as required by WILEAG Accreditation Standards.
3. Submit accurate monthly NIBRS/WIBRS reports.
4. Examine other parking programs to see if there is current technology to make this process more efficient. This was noted as a deficiency during our 2023 accreditation onsite as our current process is outdated.
5. Continue to work on WILEAG Accreditation to prepare for our next onsite review in 2026.

6. Continue to provide support for our staff, through EAP and wellness checks, to help them navigate the challenges associated with the law enforcement profession.
7. Continue to train all civilian staff on the job duties of others to assist in times of unexpected long-term vacancies.
8. Researching and purging old administrative records as allowed by state law and local ordinance.
9. Hire and train new Records Clerk.

SIGNIFICANT ISSUES IN 2024:

Based on the retirement of our Office Manager in 2023, there has been some shuffling of our civilian staff based on our former Court Officer being named our Office Manager and one of our Records Clerks applying for and being selected as our new Court Officer. The department currently has a vacancy in our Records Department that needs to be filled in late 2023 or early 2024. This new Records Clerk will need training in all of the different duties assigned to this position in the department. Additionally, our other Records Clerk has indicated they are contemplating retirement in the next several years so the department will need to prepare for two new employees overseeing our Records Department and the large number of administrative duties which are assigned to this work unit. One of the goals of the department over the past several years has been to provide cross-training to all civilian staff to assist in times when the department experiences a long-term vacancy in one of our civilian positions. This will once again be a top priority in 2024 with the recent reshuffling of our civilian staff.

WORKLOAD ACTIVITIES	2020 Actual	2021 Actual	2022 Actual	2023 as of 6/30/23	2023 Projected
Calls for Service	15,865	18,098	18,507	9,573	20,000
Evidence Intake	1,976	1,503	1,563	754	1,508
Criminal Arrests	382	410	643	243	486
Citations Processed	1,475	2,124	1,297	619	1,238
Warning Processed	1,617	2,982	3,231	1,362	2,724
Citizen Complaint Investigations	22	29	13	8	16
Open Records Request	667	504	582	405	810
Vehicle Registration/Titles Processed	926	375	76	24	48

DEPARTMENT: Police
DIVISION: Field Services

DIRECTOR: Chief Troy Hellenbrand
DIVISION MANAGER: Captain Jeremy Geiszler

FIELD SERVICES DIVISION MISSION:

Partner proactively with those living and working in our community, identify and solve problems, protect Constitutional Rights and personal freedoms of all citizens, maintain order, facilitate the safe movement of persons and vehicles, mediate and resolve conflicts, aid those in need, promote a sense of security, enforce laws and ordinances, investigate crimes, apprehend and assist in the prosecution of offenders, reduce victimization and opportunities for crime, provide emergency services and constantly evaluate our effectiveness in carrying out the mission of the Middleton Police Department.

AUTHORIZED POSITION LIST	2020	2021	2022	2023	2024
Captain	1	1	1	1	1
Patrol Lieutenants	0	3	3	3	3
Patrol Sergeant	7	4	4	4	4
Patrol Officer	21	21	21	21	23
Investigative Services Lieutenant	0	1	1	1	1
Investigative Services Sergeant	1	0	0	0	0

Investigators	4	4	4	4	4
School Resource Officers	2	2	2	2	2
Community Policing Officer	1	1	1	1	1
Total	37	37	37	37	39

2024 GOALS:

1. Identify policing strategies to effectively deal with school safety, drugs, alcohol, people in mental illness crisis, gang-related issues and the crimes associated with those concerns.
2. Maintain a high level of effectiveness as the community becomes more diverse across ethnicity, race, age and/or socio-economic status.
3. Develop strategies to lessen the impact of policing on people of poverty and the working poor.
4. Develop strategies and training to address racial disparities.
5. Ensure the safe movement of traffic within and throughout the community.
6. Identify strategies to address the continued plague of domestic abuse in our community.
7. Maintain the level of quality service to our customers in the form of emergency response and proactive work that is equitable, consistent, and dependable in all parts of the city, and at all times of the day.
8. Deployment of personnel resources to both match the workload and to enhance the officers' sense of ownership over the geographic areas that they serve and the services that they provide.
9. Provide opportunities for proactive work while officers are not responding to calls for service that are targeted, measured, and enhances the Department's ability to achieve its mission and accomplish specific public safety outcomes.
10. Improve the analysis of data, using automated methods, when possible, aimed at anticipating or rapidly identifying trends, patterns, sequences, and relationships.
11. Engage in proactive information-based directed patrol by using intelligence-based strategies to preempt dangerous people, alcohol and drug use, criminogenic situations, and frustrating relationships that precipitate calls to the police.
12. Continue to build strong and meaningful relationships with all members of our community throughout our various community policing initiatives.
13. Continue to educate the City Council and citizens of Middleton of the need for additional Police Officers as the city grows and calls for police service continue to increase.
14. Continue exploring a partnership or hiring of a Social Worker to work with the Police Department to address issues of mental health, drug/alcohol addiction, and homelessness.
15. Continue to provide support for our staff, through EAP and wellness checks, to help them navigate the challenges associated with the law enforcement profession.
16. Continue working collaboratively with the Middleton-Cross Plains Area School District to identify best practices with the School Resource Officer (SRO) program.
17. Continue to work with the Middleton-Cross Plains Area School District on planning for a full-scale training exercise.
18. Implement part-time Community Services Officer (CSO) positions to assist patrol officers with lower priority calls for service to reduce their workload and allow more proactive activities.
19. If the Police Department is unable to add additional staff through the regular budget process, eliminate certain calls for service to reduce the workload of field services staff.
20. Complete another staffing study to determine the anticipated Police Department needs of our growing city over the next five years.

SIGNIFICANT ISSUES IN 2024:

1. Maintain Police Department Accreditation status and continue following suggested best practices for the law enforcement profession.
2. Continue to work with Miramont Behavioral Health to address ongoing issues with calls for service at their facility. This will be imperative as they continue to expand their services and look to open to full capacity.
3. Addressing the increase of calls for service for the Police Department as the city expands; however, staffing levels at the Police Department have not kept pace with this growth. The 2018 5-year Staffing

Study recommended having 27 authorized patrol officers by the end of the 2023 fiscal year – four above our current authorized staffing. This will increase self-initiated time to the national best practices level of 33% of each shift from the current 25% (15 minutes to 20 minutes per shift). This additional self-initiated time would allow officers to be more effective problem solvers and meet the needs of the community. This will mitigate the need for additional overtime costs and meets national best practices level for response on Priority I, II, and III calls.

4. Deal with persistent crime and societal issues which include drug abuse, alcohol offenses, mental illness, motor vehicle thefts and domestic violence.
5. Continue providing specialized training to officers on important topics such as dealing with mental health related calls for service, equity, and racial disparity issues.
6. Identify community crimes, traffic concerns, areas of disorder and use methods to address those issues.
7. Continue community outreach efforts and look to expand department programs.
8. Continue to work with the MCPASD to address school safety within our local schools, maintain and support our School Resource Officer program, and look to build stronger relationships with the students and staff in each of our local school buildings.
9. Succession planning and training.
10. Recruitment and retention of Police Department employees.

WORKLOAD ACTIVITIES	2020 Actual	2021 Actual	2022 Actual	2023 as of 6/30/202	2023 Projected
Homicide	0	1*	0	1	1
Robbery	2	2*	1	1	5
Assaults	55	74*	73	44	90
Burglary	26	34*	13	8	20
Larceny	199	198*	210	97	200
Domestic Incidents	180	189	191	106	225
Calls for Service	15,865	18,098	18,507	9,573	20,000
Mental Health Calls	236	400	499	230	500
Weapon Violations	30	12*	7	2	10
Accidents	596	389	476	240	500
Citations (Traffic and Ordinance)	1,701	2,316	2357	1,113	2,400

***Transition to the new FBI reporting system (NIBRS). NIBRS captures more data compared to the previous UCR Crime Stats resulting in higher crime numbers for every city using this new reporting system.**

DEPARTMENT: Police
DIVISION: Communications Center

DIRECTOR: Police Chief Troy Hellenbrand
DIVISION MANAGER: Captain Travis Kakuske

COMMUNICATIONS CENTER DIVISION MISSION:

The Communications Center is the first of our first responders. Members of our Communication Center contribute to the safety and quality of life in our community by linking the citizens of our community, our neighboring communities and our officers and associated public safety agencies with efficient, reliable, responsive, and professional public safety communications services.

AUTHORIZED POSITION LIST	2020	2021	2022	2023	2024
Captain	1	1	1	1	1
Dispatch Supervisor	1	1	1	1	1
Full Time Communicators	5	5	5	5	5
Part Time Communicators	2	2	3	3	3
Total	9	9	10	10	10

2024 GOALS:

1. Replace the UPS unit which is the main backup to the Communication Center. The current UPS unit is original to the building and needs an upgrade according to the company that services this unit. The replacement of the UPS is a significant project that will take coordination with several companies and our local IT Department to limit the disruption to Police Department operations.
2. Continue to evaluate and look at different ways to improve our service to the community which includes developing a quality performance evaluation system.
3. Continue to provide specialized training to all members of the Communication Center to prepare them for the different types of call that they experience while call taking. This includes continuing to host nationally recognized dispatcher training at the Police Department for our local dispatchers to attend.
4. As the city continues to grow, look to adding an additional dispatcher for times of high call volume. Based on the 2018 staffing study, the department should have two additional dispatchers above current staffing levels by the end of 2023.

SIGNIFICANT ISSUES IN 2024:

Continue to research and develop a Continuity Of Operations Plan (COOP) to collaborate and coordinate between communication centers using Central Square CAD, 9-1-1 phone transfers, non-emergency phone transfers and messaging.

Develop a plan for the replacement of the UPS unit to minimize disruption to Police Department operations.

WORKLOAD ACTIVITIES	2020 Actual	2021 Actual	2022 Actual	2023 as of 6/30/22	2023 Projected
Telephone Calls	28,844	21,162	23,850	10,489	22,000
911 Calls	2,200	2,414	2,214	1,396	2,800
Citizen Service Requests	11,002	11,309	7,197	6,038	13,000
Officer Service Requests	4,863	6,789	7,023	3,333	7,000
Total Service Calls	15,865	18,098	18,507	10,767	20,000
Crime Notices Sent	61	31	13	19	40
Traffic Alerts Sent	69	2	15	16	30
Website Hits	23,912	21,662	22,039	12,365	24,000
Facebook Followers	8,002	9,027	10,092	10,427	11,000
Twitter Messages Sent	4,227	4,323	4,351	4,360	4,500
Vacation Notices	55	67	81	34	75
Traffic Complaints submitted online	18	20	23	12	25

EMERGENCY PREPAREDNESS DIVISION MISSION:

Coordinate City-Wide Emergency Preparedness Efforts

MAJOR RESPONSIBILITIES:

1. Maintain and update Emergency Preparedness Plan.
2. Maintain Emergency Operations Center.
3. Coordinate Emergency Operations efforts with various County, State and Federal Agencies.
4. Assist City Departments with Emergency Preparedness efforts.
5. Coordinate the upkeep and maintenance of the Emergency Warning System with Dane County Emergency Management.

2024 GOALS:

1. Continue to secure Operating funds for the DaneCom Annual Maintenance Fees.
2. Continue to upgrade PD radio network, Emergency Operations Center, and replace outdated equipment as needed. Specifically update radio equipment to improve radio transmissions for fire and EMS personnel when the EOC is activated for a citywide emergency.
3. Continue to work with the Middleton-Cross Plains Area School District and other local Public Safety organizations to plan for and coordinate a full-scale training exercise. In 2024, prepare for a functional exercise to build upon the tabletop exercise which was completed in 2023.
4. Coordinate a local training event with other city first responders and city officials, testing the city's Emergency Preparedness Plan.
5. Have updated City Emergency Preparedness Plan, which was revised and updated in 2023, reviewed and adopted by the Middleton City Council.



2024 City of Middleton Budget

EMS REVENUES

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	PUBLIC CHARGES FOR SERVICES							
100-4623-00 AMBULANCE SERVICE	-	-	-	-	-	-	-	-
100-4624-01 AMBULANCE BILLING REVENUE	<u>1,159,981</u>	<u>1,336,283</u>	<u>1,436,095</u>	<u>866,373</u>	<u>1,436,095</u>	<u>1,442,539</u>	<u>28,147</u>	<u>1,470,686</u>
TOTAL	1,159,981	1,336,283	1,436,095	866,373	1,436,095	1,442,539	28,147	1,470,686
SPECIAL FUND ACTIVITY								
100-4735-00 SERVICE CONTRACT COST SHARING	<u>232,384</u>	<u>232,384</u>	<u>239,232</u>	<u>-</u>	<u>239,232</u>	<u>263,480</u>	<u>-</u>	<u>263,480</u>
TOTAL	232,384	232,384	239,232	-	239,232	263,480	-	263,480
TOTAL EMS REVENUES	1,392,365	1,568,667	1,675,327	866,373	1,675,327	1,706,019	28,147	1,734,166

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Revised Ambulance Revenue Estimate	-	28,147	28,147
TOTAL	-	28,147	28,147



2024 City of Middleton Budget

EMERGENCY MEDICAL SERVICE

	2022		2023			2024			
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET	
WAGES									
100-5230-110	SALARIES-FULL-TIME	110,297	110,297	114,709	89,676	114,709	119,007	-	119,007
100-5230-117	OVERTIME	146,217	241,708	156,326	133,772	175,849	219,890	-	219,890
100-5230-118	WAGE REIMBURSEMENT	-	(27,271)	-	(3,843)	(4,000)	-	-	-
100-5230-130	EMT WAGES	1,060,937	1,017,226	1,126,947	823,922	1,140,247	1,223,095	-	1,223,095
100-5230-131	EMT WAGES-LTE	62,269	52,851	59,874	21,618	24,610	43,205	-	43,205
100-5230-135	LONGEVITY	-	-	-	-	-	-	-	-
	Total	1,379,720	1,394,811	1,457,856	1,065,145	1,451,415	1,605,197	-	1,605,197
PERSONNEL BENEFITS									
100-5230-192	RETIREMENT	156,618	160,507	183,489	149,473	193,068	221,797	-	221,797
100-5230-193	FICA	104,778	105,637	110,921	78,758	107,331	122,798	-	122,798
100-5230-194	HEALTH INSURANCE	154,844	161,332	176,553	131,397	175,985	190,684	-	190,684
100-5230-195	DENTAL INSURANCE	20,188	20,603	23,065	16,018	21,375	22,928	-	22,928
	TOTAL	436,428	448,079	494,028	375,646	497,759	558,207	-	558,207
OPERATING EXPENSES									
100-5230-210	OFFICE SUPPLIES	1,800	1,817	1,800	650	1,448	1,800	-	1,800
100-5230-220	MEDICAL SUPPLIES	42,000	40,422	42,000	38,013	48,343	48,000	-	48,000
100-5230-240	COMPUTER SOFTWARE & SUPPORT	9,000	8,562	9,000	6,829	8,956	9,000	-	9,000
100-5230-290	UNIFORMS	6,000	7,555	6,000	8,806	10,052	8,000	-	8,000
100-5230-310	OUTSIDE SERVICES	85,100	101,175	115,290	63,702	102,169	119,960	-	119,960
100-5230-340	BUILDINGS & GROUNDS MAINT	15,600	20,870	15,600	12,715	13,576	15,600	-	15,600
100-5230-410	VEHICLE & EQUIPMENT MAINTENANC	18,000	21,327	18,000	24,843	37,784	24,000	-	24,000
100-5230-420	MOTOR FUEL & LUBE	18,600	19,770	13,000	11,414	14,376	17,520	-	17,520
100-5230-440	TRAINING & DEVELOPMENT	33,000	33,921	33,000	25,095	33,333	33,000	-	33,000
100-5230-470	UTILITIES	26,000	38,171	31,200	26,530	33,094	36,000	-	36,000
100-5230-490	OTHER OPERATING EXPENSES	2,400	1,576	2,400	568	2,016	2,400	-	2,400
100-5230-800	TO RES FOR AMBULANCE REPLACEMT	80,000	-	80,000	-	80,000	80,000	-	80,000
	TOTAL	337,500	295,166	367,290	219,164	385,147	395,280	-	395,280
TOTAL EMERGENCY MEDICAL SERVICE		2,153,648	2,138,055	2,319,174	1,659,954	2,334,321	2,558,684	-	2,558,684

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Maintain Delivery of Essential Services	27,990	-	27,990
TOTAL	27,990	-	27,990



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2024

Emergency Medical Services (EMS)

DEPARTMENT: EMS

DEPARTMENT HEAD: STEVEN WUNSCH

DIVISION: PUBLIC SAFETY

DIVISION MANAGER: BRYAN GADOW

OVERALL DEPARTMENT MISSION:

The City of Middleton EMS will strive to enhance the quality of life in the communities it serves by providing the highest level of out-of-hospital emergency care possible, thereby reducing premature death and disability by improving the outcome of catastrophic illness and significant injury events.

As public servants, our sense of purpose will be demonstrated through our medically sound, respectful, and compassionate delivery of emergency medical services by our staff of well trained, professional, and experienced paramedics.

This mission will be accomplished by ensuring prompt, effective, and unimpeded service to all residents and visitors of the greater Middleton area through an integrated and cooperative network of Advanced Life Support providers within Dane County.

AUTHORIZED POSITION LIST	2018	2019	2020	2021	2022	2023	2024
EMS CHIEF	1	1	1	1	1	1	1
FULL-TIME PARAMEDICS	14	14	14	14	*15	15	15
PART-TIME PARAMEDICS	11	11	18	18	12	14	12
EMS BILLING SPECIALIST *	0	0	0	0	0	0	0

- * *The EMS Billing Specialist position was eliminated in July 2012 after contracting with an outside billing service*
- + *One additional Full-Time Paramedic was authorized in May 2022 in order to reduce excessive overtime expense due to the recurring need for staffing of schedule vacancies (vacation, sick time, FMLA, employee injuries, etc.)*

2024 GOALS:

1. Continue to pursue the concept of establishing promotional rank opportunities for full-time paramedics. This would involve developing the process for full-time paramedics within the organization to acquire the knowledge, skills, and abilities to assume higher level administrative responsibilities and then compete for up to 3 leadership positions with the City of Middleton EMS. This will create a succession plan for eventual retirement of the EMS Chief within the next 2 years, as well as developing a contingency plan that could be utilized in response to any unforeseen vacancy that could occur in the EMS Chief position before then. This process was planned to be completed by end of 2019, but discussions during the most recent labor contract negotiations called into question the previous configuration of such promotional ranks. Therefore, the implementation of this project has been delayed. This need will become more critical as we approach 2024 and should be accomplished by the end of the first quarter of 2025 at the very latest.

2. Work with the City Human Resources Manager to transition from our legacy paper format performance evaluation methods to the new electronic performance evaluation process for the EMS staff, and work to then set it up in the iSolved software system.
3. Work to further revise and update the Mutual Aid Box Alarm System (MABAS) response cards for MABAS Division 115 with inclusion and integration of resources from the Middleton Fire Department. This has been a challenge for over a decade because the Middleton Fire Department has been unwilling to participate in this program, so Middleton EMS has been forced to move forward independently by developing its own response cards for Mass Casualty and Disaster incident types.
4. Complete a comprehensive update of the Middleton EMS Operational Plan that is on file with the State of Wisconsin Department of Health Service (DHS) EMS Office (per Administrative Code requirements) by June 30, 2024.
5. Continue working with the Middleton Fire Department to improve inter-agency relationships through integrated training, development of SOGs, establishment of MABAS response matrices, and definition of common goals and incident management objectives. Also, in response to lessons realized during active shooter incidents across the United States, work with the Middleton Police Department staff to strengthen and expand the use of the National Incident Command System during future high-profile multi-agency, multi-discipline incidents that occur in Middleton. We continue to make progress on the steps required to conduct a large full-scale active shooter training exercise in conjunction with the Middleton Cross Plains Area School District and a wide array of public safety responders in the summer of 2024.
6. Since the merger and acquisition of our current contracted EMS Billing vendor (Andres Medical Billing) by EMS Management & Consultants (EMS|MC) in September 2022, we have been working to implement various integrations and procedural changes developed by the new company. EMS|MC and PWW Advisory Group has also announced a joint investment in developing the next generation solution for EMS and mobile healthcare organizations. The PWW Advisory Group is a newly created advisory arm of Page, Wolfberg, and Wirth (PWW) law firm bringing over 25 years of industry leading coding, compliance, risk management, and strategic planning services to the EMS industry. This partnership creates the broadest set of human capital, revenue cycle and EMS advisory services in the industry today. We will need to continue making necessary adjustments to our internal work flow processes to match those of the new company in order to achieve the intended objectives of timely billings and receipt of maximal fee for service revenues.
7. Work cooperatively with other Dane County EMS agencies to develop a robust Peer Support Network for EMS providers that are involved in high-profile incidents or experience PTSD or other forms of mental health crises. Our goal is to develop policies and procedures that can be implemented sooner, and in some cases automatically, after such incidents occur. This involves recruitment and training of team personnel and creation of an effective team that can be relied upon to respond when needed. For 2024 our efforts will be focused on conducting the necessary training programs to provide the team members with the essential knowledge, skills, and abilities to carry out this mission.
8. We are expecting one or two retirements from our current staff of full-time paramedics in 2024. We will need to conduct a full recruitment process in order to fill these incumbant positions. Every effort must be put forth to get ahead of this before the positions become vacant in order to reduce unnecessary overtime and difficulties in maintaining daily staffing.

SIGNIFICANT ISSUES IN 2024:

1. We must continue to strengthen our relationships with the Town of Middleton and Town of Springfield.

Our current 5-year service agreements with both municipalities expired at the end of 2019. Although the current agreements have language that allows for automatic renewal at the end of the stated term, we will need to work on drafting and finalizing successor agreements sooner than later.

2. In 2023 we reached the fifteen-year mark since we took occupancy of our new EMS station. We must prepare a plan to fund the anticipated costs for ongoing maintenance of this facility, particularly for things such as long-term HVAC system controls and mechanicals, major appliances, and roof replacements.
3. We must begin serious discussions with and inform our elected officials concerning the future need for improved EMS service delivery in the northeast quadrant of the city by demonstrating the value of re-locating one of our current staffed paramedic ambulances, or via the addition of a third 24/7 crew within a (proposed) satellite EMS station facility that would likely be built in the same geographic sector. This will require an in-depth data analysis of demographic and response data along with projected development trends in order to provide a sound basis for strategic planning. This will reach a critical point once we exceed annual call volumes of 3,000. Discussions have already taken place regarding an opportunity to create a regional EMS system in northwest Dane County (incorporating Middleton, Waunakee, and Cross Plains into a single entity). This is a huge undertaking, but there are many positive benefits that could be realized with such an initiative. Although we were able to start the conversation with many of these stakeholders in 2021, we must continue to keep this initiative in the forefront.

\MAJOR WORKLOAD STATISTICS:

WORKLOAD ACTIVITIES	2021 Actual	2022 Actual	2023 (as of 7/31)	2023 12 Month (Estimated)	2024 Projected
ANNUAL NUMBER OF EMS RESPONSES	2,254	2,543	1,531	2,636	2,745

NOTES: We have seen a sustained growth in call volumes every year since 2001 (with the exception of the pandemic era year 2020). This same effect is being experienced by all EMS providers across the local, state, and national arena. We realized a **12.82 % increase in calls in 2022 as compared to 2021 levels.** *Considering the continued commercial development and addition of hundreds of housing units in the City of Middleton in the near future, we expect that we will see a corresponding expansion in the requests for EMS services each and every year. Based upon the YTD statistics through July, we are on track to see yet another 3.5% to 4% increase in calls in 2023 as compared to 2022. As this trend continues into 2024, we expect to see a minimum projected net increase in calls of 4% over 2023.*

In early 2020 all Dane County EMS agencies participated in a "Resuscitation Academy" hosted by representative from the Seattle "Medic One" program. The goal of this program is to implement 10 core refinements to the treatment of sudden cardiac arrest patients in order to achieve even higher rates of survival. This required focused hands-on training of Middleton EMS paramedics to integrate the recommended components into their daily practice, and conduct ongoing data collection and case reviews in support of a rigorous quality assurance program. In the end, we set a goal to improve the number of cardiac arrest resuscitation "saves". A "save" is a classification given to a patient who experienced a cardiac arrest event, and after resuscitation is performed by the paramedics, had a return of spontaneous circulation (ROSC). The patient is also subsequently discharged from the hospital in a status that is equal or better than their overall medical condition prior to their cardiac arrest event. *In 2022 paramedics from Middleton EMS accomplished four (4) cardiac arrest "saves", and for year-to-date 2023, there have been five (5) "saves".*



2024 City of Middleton Budget

BUILDING INSPECTION REVENUES

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	LICENSES & PERMITS							
100-4431-00 PERMITS - BUILDING AND HVAC	300,000	366,716	240,000	220,277	280,000	240,000	30,000	270,000
100-4432-00 PERMITS - ELECTRICAL	70,000	96,379	46,000	42,420	50,000	46,000	23,000	69,000
100-4433-00 PERMITS - PLUMBING	70,000	110,776	46,000	50,264	55,000	46,000	23,000	69,000
100-4434-00 EROSION CONTROL PERMIT	10,000	9,800	8,000	7,500	8,000	8,000	-	8,000
100-4438-00 PERMITS - FIRE	-	-	20,000	18,381	22,500	20,000	-	20,000
100-4451-00 PLAN REVIEW - BUILDING	60,000	62,025	48,000	33,075	45,000	48,000	-	48,000
100-4452-00 PLAN REVIEW - HVAC	20,000	29,975	16,000	15,225	18,000	16,000	-	16,000
100-4453-00 PLAN REVIEW - PLUMBING	20,000	24,948	16,000	10,002	12,500	16,000	-	16,000
100-4454-00 PLAN REVIEW - FIRE SUPPRESSION	-	-	24,000	21,268	24,000	24,000	-	24,000
TOTAL	550,000	700,619	464,000	418,412	515,000	464,000	76,000	540,000
TOTAL BUILDING INSPECTION REVENUES	550,000	700,619	464,000	418,412	515,000	464,000	76,000	540,000

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Revised Building Permit Revenue	-	76,000	76,000
TOTAL	-	76,000	76,000



2024 City of Middleton Budget

BUILDING INSPECTION

		2022		2023			2024		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
BUILDING INSPECTION									
WAGES									
100-5241-110	SALARIES-FULL-TIME	262,307	251,197	267,195	204,269	267,195	280,845	-	280,845
100-5241-112	SALARIES-PART TIME	36,585	31,031	36,585	27,535	36,585	63,910	-	63,910
100-5241-117	OVERTIME	1,056	-	4,680	-	4,680	4,680	-	4,680
100-5241-135	LONGEVITY	-	-	-	-	-	-	-	-
100-5241-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	-	-
	TOTAL	299,948	282,227	308,460	231,805	308,460	349,435	-	349,435
PERSONNEL BENEFITS									
100-5241-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5241-192	RETIREMENT	17,119	14,734	18,477	15,219	18,477	19,701	-	19,701
100-5241-193	FICA	22,946	21,339	28,245	17,443	28,245	26,208	-	26,208
100-5241-194	HEALTH INSURANCE	48,204	32,088	33,732	23,500	33,732	37,736	-	37,736
100-5241-195	DENTAL INSURANCE	3,294	4,494	4,403	3,301	4,403	4,403	-	4,403
	TOTAL	91,563	72,655	84,857	59,463	84,857	88,048	-	88,048
OPERATING EXPENSES									
100-5241-210	OFFICE SUPPLIES	300	225	300	-	300	300	-	300
100-5241-215	OFFICE SUPPLIES-PLAN REVIEW	1,750	1,535	1,750	514	1,750	1,750	-	1,750
100-5241-220	SUPPLIES & MATERIALS	2,256	2,260	2,256	1,458	2,256	2,256	-	2,256
100-5241-230	CREDIT CARD FEES	-	246	-	-	-	-	-	-
100-5241-260	ADVERTISING & PRINTING	1,000	961	1,000	56	800	1,000	-	1,000
100-5241-280	COMMUNICATIONS	3,300	3,923	3,800	3,786	4,000	4,400	-	4,400
100-5241-410	VEHICLE OPERATION & MAINT.	-	-	-	-	-	-	-	-
100-5241-440	TRAINING & DEVELOPMENT	3,000	1,212	3,000	560	2,000	3,000	-	3,000
100-5241-450	MILEAGE	3,000	1,809	3,500	1,521	1,700	3,500	-	3,500
100-5241-455	MILEAGE-PLAN REVIEW	1,000	-	-	-	-	-	-	-
100-5241-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-	-
	TOTAL	15,606	12,171	15,606	7,894	12,806	16,206	-	16,206
TOTAL BUILDING INSPECTION		407,117	367,053	408,923	299,162	406,123	453,689	-	453,689



2024 City of Middleton Budget

BUILDING INSPECTION

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
ELECTRICAL INSPECTION								
OPERATING EXPENSES								
100-5242-220 SUPPLIES & MATERIALS	188	184	188	-	188	188	-	188
100-5242-280 COMMUNICATIONS	-	-	-	-	-	-	-	-
100-5242-310 OUTSIDE SERVICES	6,200	-	6,200	-	6,200	-	-	-
100-5242-440 TRAINING & DEVELOPMENT	1,225	831	1,225	351	600	1,225	-	1,225
100-5242-450 MILEAGE	3,000	3,098	3,000	1,768	2,200	3,000	-	3,000
100-5242-490 OTHER OPERATING EXPENSES	-	-	-	-	-	-	-	-
TOTAL	10,613	4,112	10,613	2,119	9,188	4,413	-	4,413
TOTAL ELECTRICAL INSPECTION	10,613	4,112	10,613	2,119	9,188	4,413	-	4,413
PLUMBING INSPECTION								
OPERATING EXPENSES								
100-5243-220 SUPPLIES & MATERIALS	150	120	150	256	150	150	-	150
100-5243-280 COMMUNICATIONS	-	-	-	-	-	-	-	-
100-5243-310 OUTSIDE SERVICES	650	-	650	-	650	-	-	-
100-5243-440 TRAINING & DEVELOPMENT	1,050	975	1,050	1,039	1,000	1,050	-	1,050
100-5243-450 MILEAGE	3,000	2,610	3,500	1,564	2,000	3,500	-	3,500
100-5243-490 OTHER OPERATING EXPENSES	-	-	-	-	-	-	-	-
TOTAL	4,850	3,705	5,350	2,860	3,800	4,700	-	4,700
TOTAL PLUMBING INSPECTION	4,850	3,705	5,350	2,860	3,800	4,700	-	4,700
EROSION CONTROL								
OPERATING EXPENSES								
100-5244-990 OUTSIDE SERVICES - DANE COUNTY	18,000	28,045	18,000	18,934	18,000	18,000	-	18,000
TOTAL	18,000	28,045	18,000	18,934	18,000	18,000	-	18,000
TOTAL EROSION CONTROL	18,000	28,045	18,000	18,934	18,000	18,000	-	18,000
TOTAL BUILDING INSPECTION	440,580	402,916	442,886	323,074	437,111	480,802	-	480,802

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Communications	600	-	600
2 Outside Services - Electrical	1,852	-	1,852
3 Outside Services - Plumbing	9,425	-	9,425
4 Outside Services - Building	10,765	-	10,765
TOTAL	22,642	-	22,642



2024 City of Middleton Budget

COMMUNITY SERVICES

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
WAGES								
100-5245-110 SALARIES-FULL-TIME	60,302	87,324	63,316	35,002	26,828	75,260	-	75,260
100-5245-112 SALARIES-PART TIME	30,837	5,457	32,070	1,060	5,000	28,249	-	28,249
100-5245-135 LONGEVITY	-	-	1,800	-	-	-	-	-
TOTAL	91,139	92,781	97,186	36,062	31,828	103,509	-	103,509
PERSONNEL BENEFITS								
100-5245-190 FRINGE BENEFITS	-	-	-	-	-	-	-	-
100-5245-192 RETIREMENT	3,920	4,667	4,305	2,173	1,851	5,193	-	5,193
100-5245-193 FICA	6,972	6,883	7,297	1,762	2,052	7,918	-	7,918
100-5245-194 HEALTH INSURANCE	-	-	-	-	17,868	17,868	-	17,868
100-5245-195 DENTAL INSURANCE	2,185	2,185	2,185	364	2,185	2,185	-	2,185
TOTAL	13,077	13,735	13,787	4,299	23,956	33,164	-	33,164
OPERATING EXPENSES								
100-5245-220 SUPPLIES & MATERIALS	6,800	4,077	6,800	1,164	6,800	6,800	-	6,800
100-5245-280 COMMUNICATIONS	-	-	-	-	-	-	-	-
100-5245-420 MOTOR FUEL & LUBE	8,000	9,322	7,200	2,348	6,000	8,200	-	8,200
100-5245-440 TRAINING & DEVELOPMENT	200	-	200	-	-	1,000	-	1,000
100-5245-490 OTHER OPERATING EXPENSES	-	-	-	-	-	-	-	-
TOTAL	15,000	13,399	14,200	3,511	12,800	16,000	-	16,000
TOTAL COMMUNITY SERVICES	119,216	119,915	125,173	43,873	68,584	152,673	-	152,673

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Motor Fuel and Lube	1,000	-	1,000
2 Code Enforcement Training	1,800	-	1,800
TOTAL	2,800	-	2,800



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2024

Building Inspections

DEPARTMENT: Administration
DIVISION: Inspections

DIRECTOR: Brian Gadow
DIVISION MANAGER: Jim Sjolander

MISSION:

Provide Middleton residents and business owners with quality plan review, permitting services, and inspections for new and existing construction projects. Facilitate an effective, user-friendly system of permitting, inspections, and property maintenance enforcement. Help residents with problems, questions, or concerns about building issues. Assist in negotiating conflict resolution between owners, tenants, builders, and the public. Assist the City of Middleton Departments, County agencies, and State agencies with support when needed.

AUTHORIZED POSITION LIST	2019	2020	2021	2022	2023
Building Inspection Manager	1	1	1	1	1
Electrical Inspector	1	1	1	1	1
Plumbing Inspector	1	1	1	1	1
Commercial Plan Review Specialist	0	0	.25	.25	.25
Fire Suppression/Alarm Reviewer	0	0	.25	.25	.25
Facility Manager	0	0	0	0	1
Code Enforcement Officer	.50	.50	.50	.50	.50
Community Services Manager	1	1	1	1	0

CROSS STAFFING RESULTS	2019	2020	2021	2022	2023
Building/HVAC Inspections	3	3	3	2	2
Electrical Inspector	2	2	2	0	0
Plumbing Inspector	1.5	1.5	1.5	0	0
Community Services Manager	1	1	1	1	0
Building Inspection Manager	.5	.5	.5	0	0
Facilities Manager	0	0	0	0	1

2024 GOALS:

1. Continue plan-review efforts to provide a quality service to the customers of the City of Middleton.
2. Complete the reorganization for Code Enforcement and Facility Management.
3. Establish a preventative maintenance program for the city in relationship to its infrastructure.
4. Keep current with all code changes. Maximize training opportunities for best cost to education ratio for department staff.
5. Rewrite the Minimum Housing Ordinances to make them current and relative

SIGNIFICANT ISSUES IN 2023:

1. The retirement of our half-time community service officer left a large gap in our services that we provide for the Middleton residents.
2. Monitor community work-in-progress without necessary permits.
3. The loss of our facilities maintenance employee left another large gap in our ongoing effort to maintain our city buildings.

MAJOR WORKLOAD STATISTICS:

WORKLOAD ACTIVITIES	2020 Actual	2021 Actual	2022 Actual	2023 YTD 8.1.22	2023 Projected
Building Permits Issued	563	575	503	318	500
Electrical Permits Issued	85	82	278	179	300
Plumbing Permits Issued	216	178	426	244	350
HVAC Permits Issued	212	241	316	175	300
Other Permits Issued	265	205	110	75	150
Fire permits issued	7	26	73	46	100
Chicken permits issued	0	1	11	0	5
Solar permit issued	0*	0*	41	17	50
Building Inspections	1032	1191	960	566	1000
Plumbing Inspections	800	927	829	481	900
Electrical Inspection	847	994	698	483	800
HVAC Inspections	302	430	285	158	300
Building plan reviews	78	97	74	60	100
HVAC plan reviews	44	45	46	21	50
Plumbing plan reviews	39	38	34	17	40
UDC plan reviews	36	20	4	4	5
Fire plan reviews	0	44	73	41	100

**Did not track solar permits separate from electrical*



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2024

Community Services

DEPARTMENT: Inspections
DIVISION: Code Enforcement

DIRECTOR:

Jim Sjolander

MISSION:

DEPARTMENT:

Provide Middleton residents and business owners with quality plan review, permitting services, and inspections for new and existing construction projects. Facilitate an effective, user-friendly system of permitting, inspections, and property maintenance enforcement. Help residents with problems, questions, or concerns about building issues. Assist in negotiating conflict resolution between owners, tenants, builders, and the public and assist City of Middleton departments, county agencies, and state agencies with support when needed.

DIVISION:

To provide a wide variety of services to the public directly and on behalf of and/or in support of other city departments, primarily the Police, Building Inspections, and Planning and Zoning Departments. Freeing those departments’ personnel from providing these services and allowing them to perform their specialized functions more efficiently. These services include a wide variety of enforcement of ordinances related to parking, garbage, property maintenance, snow removal, zoning, signage, and nuisances.

AUTHORIZED POSITION LIST	2020	2021	2022	2023	2024
Division Director	1	1	1	1	1
Community Services Officer	0.5	0.5	0.5	0.5	0.5
Community Services Manager	1	1	0	1	1
Total	2.5	2.5	1.5	2.5	2.5

2024 GOALS:

1. Provide the community with a friendly face of municipal government able to respond quickly to their requests for information and assistance.
2. Obtain and maintain compliance with local ordinances by notice, education, and enforcement when necessary.
3. Provide other city departments with professional assistance and material resources to help them do their jobs more safely and effectively and thereby better to serve the public.
4. Receive training for better knowledge when responding to erosion and property code complaints.

SIGNIFICANT ISSUES IN 2023:

1. Lost our half time and full-time person that performed these job duties
2. Explaining to the citizens that with the deficiency of personnel that we were not able to handle all of the complaints and concerns that were submitted.

WORKLOAD ACTIVITIES	2019 Actual	2020 Actual	2021 Actual	2022 Estimated***	2023 YTD 8/1	2024 Projected
Erosion check Locations/Inspections/Hours	36/72/7	3/3/3	35/63/24	40/80/30	0/0/0	40/20/10
Property Maintenance Complaints/Hours	14/30	116/300	180/400	120/300	89/110	200/300
Snow Removal Incidents/Hours	44/45	70/100	60/90	40/60	8/10	75/100
Zoning Incidents/Hours	10/146	7/40	7/25	15/150	0/0	0/0
Signage Incidents/Hours	17/3	3/3	3/5	5/5	0/0	0/0
Parking Incidents/Hours	*96/133	*/65.75	*/90	*/175	0/0	0/0
Fingerprinting Hours	24	52.75	63	40	0/0	0/0
Crossing Guard Relief Incidents-(est)/Hours	98/49	*/.25	*/30	*/10	0/0	0/0
Emergency Traffic Control Incidents	*24	24*	15*	6*	0/0	0/0
Assist Citizen/Motorist – Lockout, Jumpstart, Flat Tire Assistance Incidents/Hours	*51/9	*14/7	*20/10	*/15	0/0	0/0
Deployment of Radar + CMS signs Incidents/Hours-(est)	0+19/0+10	5+29/2.5+29	8+32/2+6	4+26/4+26	0/0	0/0
Animal Control Incidents	5*	4*	5*	8*	0	0

*Police changed their dispatch software on 05/29/2019; as a result, unable to access data from the new software resulting in lower sums than actual.

** did not separate out property maintenance complaints vs zoning complaints

*** the employees that performed these duties left employment at the end of 2022 or beginning of 2023 and did not report year end numbers.



2024 City of Middleton Budget

MIDDLETON FIRE DISTRICT

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	OPERATING EXPENSES							
100-5220-990 FIRE DISTRICT (CITY SHARE)	1,038,827	1,038,828	1,087,746	1,087,746	1,087,746	1,130,724	3,178	1,133,902
100-5220-991 FIRE DISTRICT CAPITAL CONTRIBU	195,630	-	200,109	-	200,109	206,112	-	206,112
TOTAL	1,234,457	1,038,828	1,287,855	1,087,746	1,287,855	1,336,836	3,178	1,340,014
TOTAL MIDDLETON FIRE DISTRICT	1,234,457	1,038,828	1,287,855	1,087,746	1,287,855	1,336,836	3,178	1,340,014

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Fire District Operating Contribution	42,978	3,178	46,156
2 Fire District Capital Reserve	6,003	-	6,003
TOTAL	48,981	3,178	52,159

Middleton Fire District 2024 MIFD Budget Overview

Operating Budget	2023	Town of	Town of	Town of	City of	2024	Town of	Town of	Town of	City of
		Westport	Springfield	Middleton	Middleton		Westport	Springfield	Middleton	Middleton
110 Wages	\$503,725.00	\$28,968.75	\$26,888.61	\$122,706.42	\$325,161.23	\$567,855.17	\$35,434.16	\$31,629.53	\$140,317.01	\$360,474.46
111 PT Wages	\$26,157.00	\$1,504.26	\$1,396.25	\$6,371.79	\$16,884.69	\$26,809.00	\$1,672.88	\$1,493.26	\$6,624.50	\$17,018.35
122 Quarterly Stipend	\$194,351.00	\$11,176.94	\$10,374.37	\$47,343.52	\$125,456.17	\$199,209.00	\$12,430.64	\$11,095.94	\$49,224.54	\$126,457.87
135 Longevity	\$19,989.16	\$1,149.56	\$1,067.01	\$4,869.32	\$12,903.27	\$15,028.67	\$937.79	\$837.10	\$3,713.58	\$9,540.20
145 Unemployment Wages	\$350.00	\$20.13	\$18.68	\$85.26	\$225.93	\$350.00	\$21.84	\$19.50	\$86.49	\$222.18
190 Fringe Benefits-Other	\$3,090.00	\$177.70	\$164.94	\$752.72	\$1,994.64	\$3,090.00	\$192.82	\$172.11	\$763.54	\$1,961.53
191 Volunteer Fire Retention Program	\$105,000.00	\$6,038.45	\$5,604.85	\$25,577.79	\$67,778.90	\$105,000.00	\$6,552.00	\$5,848.50	\$25,945.50	\$66,654.00
192 Retirement	\$71,774.12	\$4,127.66	\$3,831.27	\$17,484.03	\$46,331.15	\$88,158.16	\$5,501.07	\$4,910.41	\$21,783.88	\$55,962.80
193 FICA	\$35,881.39	\$2,063.50	\$1,915.33	\$8,740.64	\$23,161.92	\$34,769.93	\$2,169.64	\$1,936.69	\$8,591.65	\$22,071.95
194 Health insurance	\$116,527.77	\$6,701.40	\$6,220.20	\$28,385.93	\$75,220.23	\$121,533.72	\$7,583.70	\$6,769.43	\$30,030.98	\$77,149.61
195 Dental Insurance	\$11,054.64	\$635.74	\$590.09	\$2,692.89	\$7,135.92	\$11,054.64	\$689.81	\$615.74	\$2,731.60	\$7,017.49
196 Life Insurance	\$1,500.00	\$86.26	\$80.07	\$365.40	\$968.27	\$1,650.00	\$102.96	\$91.91	\$407.72	\$1,047.42
198 Health Reimb. Account (HRA)	\$40,000.00	\$2,300.36	\$2,135.18	\$9,743.92	\$25,820.54	\$40,000.00	\$2,496.00	\$2,228.00	\$9,884.00	\$25,392.00
210 Office Supplies	\$4,000.00	\$230.04	\$213.52	\$974.39	\$2,582.05	\$4,000.00	\$249.60	\$222.80	\$988.40	\$2,539.20
220 Sup. & Mat.	\$56,250.00	\$3,234.88	\$3,002.60	\$13,702.39	\$36,310.13	\$58,000.00	\$3,619.20	\$3,230.60	\$14,331.80	\$36,818.40
240 Computer Software & Support	\$16,500.00	\$948.90	\$880.76	\$4,019.37	\$10,650.97	\$16,500.00	\$1,029.60	\$919.05	\$4,077.15	\$10,474.20
280 Communications	\$4,000.00	\$230.04	\$213.52	\$974.39	\$2,582.05	\$4,000.00	\$249.60	\$222.80	\$988.40	\$2,539.20
290 Uniform & Equipment	\$4,500.00	\$258.79	\$240.21	\$1,096.19	\$2,904.81	\$4,500.00	\$280.80	\$250.65	\$1,111.95	\$2,856.60
300 Legal Services	\$2,000.00	\$115.02	\$106.76	\$487.20	\$1,291.03	\$2,000.00	\$124.80	\$111.40	\$494.20	\$1,269.60
340 Building Materials	\$32,000.00	\$1,840.29	\$1,708.15	\$7,795.14	\$20,656.43	\$35,000.00	\$2,184.00	\$1,949.50	\$8,648.50	\$22,218.00
350 Station 2 Rent	\$142,400.00	\$8,189.29	\$7,601.25	\$34,688.36	\$91,921.11	\$142,400.00	\$8,885.76	\$7,931.68	\$35,187.04	\$90,395.52
410 Equip. Maintenance	\$55,000.00	\$3,163.00	\$2,935.87	\$13,397.89	\$35,503.24	\$60,000.00	\$3,744.00	\$3,342.00	\$14,826.00	\$38,088.00
420 Motor Fuel & Lube	\$19,500.00	\$1,121.43	\$1,040.90	\$4,750.16	\$12,587.51	\$19,500.00	\$1,216.80	\$1,086.15	\$4,818.45	\$12,378.60
440 Training	\$15,250.00	\$877.01	\$814.04	\$3,714.87	\$9,844.08	\$15,250.00	\$951.60	\$849.43	\$3,768.28	\$9,680.70
441 Health Maintenance	\$17,500.00	\$1,006.41	\$934.14	\$4,262.97	\$11,296.48	\$17,500.00	\$1,092.00	\$974.75	\$4,324.25	\$11,109.00
445 Memberships	\$4,250.00	\$244.41	\$226.86	\$1,035.29	\$2,743.43	\$5,000.00	\$312.00	\$278.50	\$1,235.50	\$3,174.00
460 Insurance	\$82,110.00	\$4,722.07	\$4,382.99	\$20,001.83	\$53,003.10	\$85,000.00	\$5,304.00	\$4,734.50	\$21,003.50	\$53,958.00
470 Utilities	\$84,100.00	\$4,836.51	\$4,489.22	\$20,486.59	\$54,287.68	\$86,750.00	\$5,413.20	\$4,831.98	\$21,435.93	\$55,068.90
480 Data Processing	\$4,447.00	\$255.74	\$237.38	\$1,083.28	\$2,870.60	\$4,447.00	\$277.49	\$247.70	\$1,098.85	\$2,822.96
485 Meals	\$4,500.00	\$258.79	\$240.21	\$1,096.19	\$2,904.81	\$4,500.00	\$280.80	\$250.65	\$1,111.95	\$2,856.60
490 Other Expenses	\$9,380.07	\$539.44	\$500.70	\$2,284.97	\$6,054.96	\$9,380.07	\$585.32	\$522.47	\$2,317.82	\$5,954.47
	\$1,687,087.15	\$97,022.79	\$90,055.93	\$410,971.10	\$1,089,037.33	\$1,788,235.36	\$111,585.89	\$99,604.71	\$441,872.96	\$1,135,171.81

Income	2023					2024				
State of Wisconsin 2% Income	(\$251,500.00)	(\$18,500.00)	(\$9,000.00)	(\$60,000.00)	(\$165,000.00)	(\$284,500.00)	(\$21,000.00)	(\$10,000.00)	(\$71,000.00)	(\$182,500.00)
Credit Card Rebate Program	(\$2,000.00)	(\$115.02)	(\$106.76)	(\$487.20)	(\$1,291.03)	(\$2,000.00)	(\$124.80)	(\$111.40)	(\$494.20)	(\$1,269.60)
	(\$253,500.00)	(\$18,615.02)	(\$9,106.76)	(\$60,487.20)	(\$166,291.03)	(\$286,500.00)	(\$21,124.80)	(\$10,111.40)	(\$71,494.20)	(\$183,769.60)

Total	2023					2024				
Operating - Income	\$1,433,587.15	\$78,407.77	\$80,949.17	\$350,483.90	\$922,746.30	\$1,501,735.36	\$90,461.09	\$89,493.31	\$370,378.76	\$951,402.21

Capital Budget	2023					2024				
(Page 5)	\$310,000.00	\$17,827.81	\$16,547.66	\$75,515.39	\$200,109.15	\$310,000.00	\$19,344.00	\$17,267.00	\$76,601.00	\$196,788.00



2024 DRAFT
Budget Detail Page 2

V 091223

111 Part-time Wages	2023	2024	Town of	Town of	Town of	City of
			Westport	Springfield	Middleton	Middleton
Custodial	\$14,791.00	\$15,160.00	\$945.98	\$844.41	\$3,746.04	\$9,623.57
Fitness/Training Care	\$446.00	\$457.00	\$28.52	\$25.45	\$112.92	\$290.10
Community Education	\$1,783.00	\$1,827.00	\$114.00	\$101.76	\$451.45	\$1,159.78
Hose Testing	\$2,405.00	\$2,465.00	\$153.82	\$137.30	\$609.10	\$1,564.78
Pump Testing	\$682.00	\$699.00	\$43.62	\$38.93	\$172.72	\$443.73
Misc. PT	\$6,050.00	\$6,201.00	\$386.94	\$345.40	\$1,532.27	\$3,936.39
Sub Total	\$26,157.00	\$26,809.00 (Line 122)	\$1,672.88	\$1,493.26	\$6,624.50	\$17,018.35
FICA	\$2,001.01	\$2,050.89 (Line 193)	\$127.98	\$114.23	\$506.77	\$1,301.90
Total	\$28,158.01	\$28,859.89	\$1,800.86	\$1,607.50	\$7,131.28	\$18,320.26

122 Quarterly Stipend

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

Sub Total	\$56,351.00	\$57,759.00 (Line 122)	\$3,604.16	\$3,217.18	\$14,272.25	\$36,665.41
FICA	\$4,310.85	\$4,418.56 (Line 193)	\$275.72	\$246.11	\$1,091.83	\$2,804.90
Total	\$60,661.85	\$62,177.56	\$3,879.88	\$3,463.29	\$15,364.08	\$39,470.32

Training Stipend

Sub Total	\$38,000.00	\$38,950.00 (Line 122)	\$2,430.48	\$2,169.52	\$9,624.55	\$24,725.46
FICA	\$2,907.00	\$2,979.68 (Line 193)	\$185.93	\$165.97	\$736.28	\$1,891.50
Total	\$40,907.00	\$41,929.68	\$2,616.41	\$2,335.48	\$10,360.82	\$26,616.96

Fire Incident Stipend

Sub Total	\$100,000.00	\$102,500.00 (Line 122)	\$6,396.00	\$5,709.25	\$25,327.75	\$65,067.00
FICA	\$7,650.00	\$7,841.25 (Line 193)	\$489.29	\$436.76	\$1,937.57	\$4,977.63
Total	\$107,650.00	\$110,341.25	\$6,885.29	\$6,146.01	\$27,265.32	\$70,044.63

122 Quarterly Stipend Total	194,351.00	199,209.00	12,430.64	11,095.94	49,224.54	126,457.87
------------------------------------	-------------------	-------------------	-----------	-----------	-----------	------------

2024 DRAFT Budget Detail Page 3

V 091223

Chief (Hire date: 9/1/07)	2023	2024	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
FICA	\$122,048.00	\$133,395.20 (Line 110)	\$8,323.86	\$7,430.11	\$32,961.95	\$84,679.27
Health Ins.	\$1,769.70	\$1,934.23 (Line 193)	\$120.70	\$107.74	\$477.95	\$1,227.85
Dental Program	\$21,549.37	\$22,477.08 (Line 194)	\$1,402.57	\$1,251.97	\$5,554.09	\$14,268.45
Retirement	\$2,321.76	\$2,321.76 (Line 195)	\$144.88	\$129.32	\$573.71	\$1,473.85
Longevity (4%)	\$20,064.69	\$21,930.17 (Line 192)	\$1,368.44	\$1,221.51	\$5,418.95	\$13,921.27
Sub Total	\$4,881.92	\$5,335.81 (Line 135)	\$332.95	\$297.20	\$1,318.48	\$3,387.17
Sub Total	\$172,635.44	\$187,394.25	\$11,693.40	\$10,437.86	\$46,305.12	\$118,957.87

Assistant Chief / Head of Maintenance (Hire date: 1-1-07)	2023	2024	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
FICA	\$105,114.00	\$117,183.13 (Line 110)	\$7,312.23	\$6,527.10	\$28,955.95	\$74,387.85
Health Ins.	\$1,524.15	\$1,699.16 (Line 193)	\$106.03	\$94.64	\$419.86	\$1,078.62
Dental Program	\$21,549.37	\$22,477.08 (Line 194)	\$1,402.57	\$1,251.97	\$5,554.09	\$14,268.45
Retirement	\$2,321.76	\$2,321.76 (Line 195)	\$144.88	\$129.32	\$573.71	\$1,473.85
Longevity (4%)	\$17,280.74	\$19,264.91 (Line 192)	\$1,202.13	\$1,073.06	\$4,760.36	\$12,229.36
Sub Total	\$4,204.56	\$4,687.33 (Line 135)	\$292.49	\$261.08	\$1,158.24	\$2,975.51
Sub Total	\$151,994.58	\$167,633.36	\$10,460.32	\$9,337.18	\$41,422.20	\$106,413.66

Battalion Chief / Comm. Ed. Specialist (Hire Date: 07/17/95)	2023	2024	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
FICA	\$87,716.00	\$96,837.42 (Line 110)	\$6,042.66	\$5,393.84	\$23,928.53	\$61,472.39
Health Ins.	\$1,271.88	\$1,404.14 (Line 193)	\$87.62	\$78.21	\$346.96	\$891.35
Dental Program	\$21,549.37	\$22,477.08 (Line 194)	\$1,402.57	\$1,251.97	\$5,554.09	\$14,268.45
Retirement	\$2,321.76	\$2,321.76 (Line 195)	\$144.88	\$129.32	\$573.71	\$1,473.85
Longevity (6%)	\$14,420.51	\$15,920.07 (Line 192)	\$993.41	\$886.75	\$3,933.85	\$10,106.06
Sub Total	\$5,262.96	\$900.00 (Line 135)	\$56.16	\$50.13	\$222.39	\$571.32
Sub Total	\$132,542.48	\$139,860.47	\$8,727.29	\$7,790.23	\$34,559.52	\$88,783.43

Fire Inspector (Hire Date: 01/01/91)	2023	2024	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
FICA	\$51,009.00	\$52,286.00 (Line 110)	\$3,262.65	\$2,912.33	\$12,919.87	\$33,191.15
Health Ins.	\$3,902.19	\$3,999.88 (Line 193)	\$249.59	\$222.79	\$988.37	\$2,539.12
Dental Program	\$8,780.92	\$9,148.32 (Line 194)	\$570.86	\$509.56	\$2,260.55	\$5,807.35
Retirement	\$589.20	\$589.20 (Line 195)	\$36.77	\$32.82	\$145.59	\$374.02
Longevity (6%)	\$3,315.59	\$3,398.59 (Line 192)	\$212.07	\$189.30	\$839.79	\$2,157.42
Sub Total	\$3,060.54	\$3,137.16 (Line 135)	\$195.76	\$174.74	\$775.19	\$1,991.47
Sub Total	\$70,657.43	\$72,559.15	\$4,527.69	\$4,041.54	\$17,929.37	\$46,060.55

Office Manager / Firefighter (Hire Date: 05/01/23)	2023	2024	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
FICA	\$60,040.00	\$71,316.00 (Line 110)	\$4,450.12	\$3,972.30	\$17,622.18	\$45,271.40
Health Ins.	\$4,593.06	\$1,034.08 (Line 193)	\$64.53	\$57.60	\$255.52	\$656.44
Dental Program	\$21,549.37	\$22,477.08 (Line 194)	\$1,402.57	\$1,251.97	\$5,554.09	\$14,268.45
Retirement	\$2,321.76	\$2,321.76 (Line 195)	\$144.88	\$129.32	\$573.71	\$1,473.85
Longevity (0%)	\$3,902.60	\$11,724.35 (Line 192)	\$731.60	\$653.05	\$2,897.09	\$7,442.62
Sub Total	\$1,801.20	\$0.00 (Line 135)	\$0.00	\$0.00	\$0.00	\$0.00
Sub Total	\$94,207.99	\$108,873.27	\$6,793.69	\$6,064.24	\$26,902.59	\$69,112.75

Battalion Chief / Petroleum Tank Inspector / Plan Review / Fire Inspector (Hire date: 02/05/18)	2023	2024	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
FICA	\$77,798.00	\$96,837.42 (Line 110)	\$6,042.66	\$5,393.84	\$23,928.53	\$61,472.39
Health Ins.	\$5,951.55	\$7,408.06 (Line 193)	\$462.26	\$412.63	\$1,830.53	\$4,702.64
Dental Program	\$21,549.37	\$22,477.08 (Line 194)	\$1,402.57	\$1,251.97	\$5,554.09	\$14,268.45
Retirement	\$1,178.40	\$1,178.40 (Line 195)	\$73.53	\$65.64	\$291.18	\$748.05
Longevity (1%)	\$12,789.99	\$15,920.07 (Line 192)	\$993.41	\$886.75	\$3,933.85	\$10,106.06
Sub Total	\$777.98	\$968.37 (Line 135)	\$60.43	\$53.94	\$239.29	\$614.72
Sub Total	\$120,045.29	\$144,789.41	\$9,034.86	\$8,064.77	\$35,777.46	\$91,912.32

110 Wages Total	\$503,725.00	\$567,855.17	\$35,434.16	\$31,629.53	\$140,317.01	\$360,474.46
------------------------	---------------------	---------------------	--------------------	--------------------	---------------------	---------------------

190 Fringe Benefits Other	2023	2024	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
Income Continuation Insurance	\$690.00	\$690.00	\$43.06	\$38.43	\$170.50	\$438.01
Employee Assist. Prog. (EAP)	\$2,400.00	\$2,400.00	\$149.76	\$133.68	\$593.04	\$1,523.52
Total (Line 190)	\$3,090.00	\$3,090.00	\$192.82	\$172.11	\$763.54	\$1,961.53

192 Retirement	\$71,774.12	\$88,158.16	\$5,501.07	\$4,910.41	\$21,783.88	\$55,962.80
-----------------------	--------------------	--------------------	-------------------	-------------------	--------------------	--------------------

193 FICA	\$35,881.39	\$34,769.93	\$2,169.64	\$1,936.69	\$8,591.65	\$22,071.95
-----------------	--------------------	--------------------	-------------------	-------------------	-------------------	--------------------

135 Longevity	\$19,989.16	\$15,028.67	\$937.79	\$837.10	\$3,713.58	\$9,540.20
----------------------	--------------------	--------------------	-----------------	-----------------	-------------------	-------------------

145 Unemployment Wages	\$350.00	\$350.00	\$21.84	\$19.50	\$86.49	\$222.18
-------------------------------	-----------------	-----------------	----------------	----------------	----------------	-----------------

191 Volunteer Retention Program	2023	2024	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
LOSAP(1)	\$13,000.00	\$13,000.00	\$811.20	\$724.10	\$3,212.30	\$8,252.40
SAP (2)	\$92,000.00	\$92,000.00	\$5,740.80	\$5,124.40	\$22,733.20	\$58,401.60
Total (Line 191)	\$105,000.00	\$105,000.00	\$6,552.00	\$5,848.50	\$25,945.50	\$66,654.00

194 Health Insurance	\$116,527.77	\$121,533.72	\$7,583.70	\$6,769.43	\$30,030.98	\$77,149.61
-----------------------------	---------------------	---------------------	-------------------	-------------------	--------------------	--------------------

195 Dental Program	\$11,054.64	\$11,054.64	\$689.81	\$615.74	\$2,731.60	\$7,017.49
---------------------------	--------------------	--------------------	-----------------	-----------------	-------------------	-------------------

196 Life Insurance	\$1,500.00	\$1,650.00	\$102.96	\$91.91	\$407.72	\$1,047.42
---------------------------	-------------------	-------------------	-----------------	----------------	-----------------	-------------------

198 Health Reimb. Account (HRA)	\$40,000.00	\$40,000.00	\$2,496.00	\$2,228.00	\$9,884.00	\$25,392.00
----------------------------------------	--------------------	--------------------	-------------------	-------------------	-------------------	--------------------

2024 DRAFT Budget Detail Page 4

V 091223

Line 210 – 490	2023	2024	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
210 Office Supplies	\$4,000.00	\$4,000.00	\$249.60	\$222.80	\$988.40	\$2,539.20
220 Supplies & Materials	\$56,250.00	\$58,000.00	\$3,619.20	\$3,230.60	\$14,331.80	\$36,818.40
240 Computer Software & Support	\$16,500.00	\$16,500.00	\$1,029.60	\$919.05	\$4,077.15	\$10,474.20
280 Communications	\$4,000.00	\$4,000.00	\$249.60	\$222.80	\$988.40	\$2,539.20
290 Uniform & Equipment	\$4,500.00	\$4,500.00	\$280.80	\$250.65	\$1,111.95	\$2,856.60
300 Legal Services	\$2,000.00	\$2,000.00	\$124.80	\$111.40	\$494.20	\$1,269.60
340 Building Materials	\$32,000.00	\$35,000.00	\$2,184.00	\$1,949.50	\$8,648.50	\$22,218.00
350 Station 2 Rent	\$142,400.00	\$142,400.00	\$8,885.76	\$7,931.68	\$35,187.04	\$90,395.52
410 Equip. Maintenance	\$55,000.00	\$60,000.00	\$3,744.00	\$3,342.00	\$14,826.00	\$38,088.00
420 Motor Fuel & Lube	\$19,500.00	\$19,500.00	\$1,216.80	\$1,086.15	\$4,818.45	\$12,378.60
440 Training	\$15,250.00	\$15,250.00	\$951.60	\$849.43	\$3,768.28	\$9,680.70
441 Health Maintenance	\$17,500.00	\$17,500.00	\$1,092.00	\$974.75	\$4,324.25	\$11,109.00
445 Memberships	\$4,250.00	\$5,000.00	\$312.00	\$278.50	\$1,235.50	\$3,174.00
460 Insurance	\$82,110.00	\$85,000.00	\$5,304.00	\$4,734.50	\$21,003.50	\$53,958.00
470 Utilities	\$87,500.00	\$86,750.00	\$5,413.20	\$4,831.98	\$21,435.93	\$55,068.90
480 Data Processing	\$4,447.00	\$4,447.00	\$277.49	\$247.70	\$1,098.85	\$2,822.96
485 Meals	\$4,500.00	\$4,500.00	\$280.80	\$250.65	\$1,111.95	\$2,856.60
490 Other Expenses	\$9,380.07	\$9,380.07	\$585.32	\$522.47	\$2,317.82	\$5,954.47

Line 801 - Capital Outlay Page 5

Line 801 Capital Budget		2023	Capital Budget	CIP Project#	2024	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
Capital Replacement Fund	\$310,000.00		Capital Replacement Fund	F-24-01	\$310,000.00	\$19,344.00	\$17,267.00	\$76,601.00	\$196,788.00
	\$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	\$0.00
Sub Total	\$310,000.00		Sub Total		\$310,000.00	\$19,344.00	\$17,267.00	\$76,601.00	\$196,788.00

Actual 2023 Purchases		Actual 2024 Purchases (Funded by Capital Replacement Fund)				
ATV 30 GPM UHP with ER Pkg	\$65,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ATV Trailer 1	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ATV Trailer 2	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal - Actual 2023 Purch	\$85,000.00	Subtotal - Actual 2024 Purchases	\$0.00	\$0.00	\$0.00	\$0.00

2024 DRAFT Distribution and Income Page 6

Distribution

Equalized Property Values		2023
City of Middleton		\$4,775,023,600.00
Town of Middleton		\$1,801,955,400.00
Town of Springfield		\$616,971,500.00
Town of Westport		\$1,215,453,900.00
Total		\$8,409,404,400.00

% of DOR Actual		2024
	100%	\$5,136,907,300.00
	100%	\$2,000,007,000.00
	64%	\$704,594,200.00
	35%	\$1,441,668,300.00
Total		\$9,283,176,800.00

Distribution of costs			2023
City of Middleton	64.55%		\$1,087,874.63
Town of Middleton	24.36%		\$410,532.33
Town of Springfield	5.34%		\$89,959.78
Town of Westport	5.75%		\$96,919.21
Total			\$1,685,285.95

		2024
	63.48%	\$1,135,171.81
	24.71%	\$441,872.96
	5.57%	\$99,604.71
	6.24%	\$111,585.89
Total		\$1,788,235.36

800-4690-00 Income

State of Wisconsin 2% Income		2023
City of Middleton		(\$165,000.00)
Town of Middleton		(\$60,000.00)
Town of Springfield		(\$9,000.00)
Town of Westport		(\$17,500.00)
Total		(\$251,500.00)

		2024
		(\$182,500.00)
		(\$71,000.00)
		(\$10,000.00)
		(\$21,000.00)
Projected Total:		(\$284,500.00)

Credit Card Rebate Program		2023
City of Middleton		(\$1,291.03)
Town of Middleton		(\$487.20)
Town of Springfield		(\$106.76)
Town of Westport		(\$115.02)
Total		(\$2,000.00)

		2024
		(\$1,269.60)
		(\$494.20)
		(\$111.40)
		(\$124.80)
Total		(\$2,000.00)

Total **2023**
(\$253,500.00)

Total **2024**
(\$286,500.00)



2024 City of Middleton Budget

PUBLIC WORKS REVENUE		2022		2023			2024		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED REVENUE	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
REFUSE & RECYCLING REVENUE									
100-4354-00	STATE & FEDERAL AID - RECYCLIN	55,138	55,316	55,138	55,336	55,336	55,138	-	55,138
	TOTAL	55,138	55,316	55,138	55,336	55,336	55,138	-	55,138
STREET LIGHTING REVENUE									
100-4371-00	COUNTY AID - SIGNALS	6,000	17,285	6,000	18,603	18,600	6,000	-	6,000
	TOTAL	6,000	17,285	6,000	18,603	18,600	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	1,175,843	1,172,587	1,138,573	854,185	1,138,913	1,138,573	-	1,138,573
100-4230-00	SA - STREET IMPROVEMENTS	50,000	121,062	7,000	250	7,000	50,000	-	50,000
100-4231-00	SA - SIDEWALK & CURB	70,000	15,147	50,000	(2,489)	50,000	50,000	-	50,000
100-4235-00	SA - INTEREST	-	1,409	-	2,967	3,000	-	-	-
100-4685-00	PUBLIC WORKS CHARGES	-	1,039	3,000	3,070	3,070	3,000	-	3,000
100-4690-00	RECYCLING CENTER REVENUE	14,000	14,318	14,000	11,200	14,000	12,000	-	12,000
100-4831-00	PW MATERIAL SALES	100	31	100	-	-	100	-	100
100-4833-04	POLAR EXPRESS TRACK LEASE	-	-	-	-	-	-	-	-
	TOTAL	1,309,943	1,325,593	1,212,673	869,182	1,215,983	1,253,673	-	1,253,673
TOTAL PUBLIC WORKS REVENUE		1,376,081	1,403,194	1,278,811	948,121	1,294,919	1,319,811	-	1,319,811

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Revenue Change: SA-Streets	43,000	-	43,000
2 Revenue Change: Recycling Fees	(2,000)	-	(2,000)
TOTAL	41,000	-	41,000



2024 City of Middleton Budget

PUBLIC WORKS

		2022		2023			2024		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
ENGINEERING & ADMINISTRATION									
WAGES									
100-5329-110	SALARIES-FULL-TIME	665,460	648,251	692,888	492,845	692,888	801,732	(71,782)	729,950
100-5329-117	OVERTIME	2,143	4,878	2,143	2,544	2,535	2,143	-	2,143
100-5329-118	COMPENSATION COST OF RECOVERY	-	(80)	-	-	-	-	-	-
100-5329-135	LONGEVITY	3,564	3,564	3,675	-	3,675	3,716	-	3,716
100-5329-145	UNEMPLOYMENT WAGES	-	1,110	-	-	-	-	-	-
	TOTAL	671,167	657,724	698,706	495,388	699,098	807,591	(71,782)	735,809
PERSONNEL BENEFITS									
100-5329-192	RETIREMENT	43,626	40,986	47,514	36,722	47,514	55,723	(4,953)	50,770
100-5329-193	FICA	51,344	48,960	53,453	36,763	53,453	61,779	(5,491)	56,288
100-5329-194	HEALTH INSURANCE	112,476	98,448	134,928	73,265	134,928	131,100	(17,868)	113,232
100-5329-195	DENTAL INSURANCE	17,940	14,306	15,755	12,009	15,755	17,291	(2,185)	15,106
	TOTAL	225,386	202,700	251,650	158,759	251,650	265,893	(30,497)	235,396
OPERATING EXPENSES									
100-5329-210	OFFICE SUPPLIES	1,000	621	1,000	628	1,000	1,000	-	1,000
100-5329-220	SUPPLIES & MATERIALS	2,000	784	2,000	2,874	3,000	2,000	-	2,000
100-5329-250	POSTAGE	1,000	1,443	1,000	64	1,400	1,400	-	1,400
100-5329-260	ADVERTISING & PRINTING	3,800	3,150	3,800	2,420	3,500	3,800	-	3,800
100-5329-280	COMMUNICATIONS	7,000	10,675	11,000	8,314	11,600	11,000	-	11,000
100-5329-310	OUTSIDE SERVICES	2,000	2,035	2,000	1,808	2,000	2,000	-	2,000
100-5329-410	EQUIPMENT MAINTENANCE	7,500	4,968	7,500	4,666	9,000	9,000	-	9,000
100-5329-422	FUEL	3,700	5,155	3,000	716	3,500	3,000	-	3,000
100-5329-440	TRAINING & DEVELOPMENT	3,500	884	3,500	379	1,000	3,500	-	3,500
100-5329-490	OTHER OPERATING EXPENSES	200	220	200	60	200	200	-	200
100-5314-220	SUPPLIES & MATERIALS: PPE	5,800	5,927	5,800	3,518	5,800	6,800	-	6,800
	TOTAL	37,500	35,861	40,800	25,447	42,000	43,700	-	43,700
TOTAL ENGINEERING & ADMINISTRATION		934,053	896,284	991,156	679,594	992,748	1,117,184	(102,279)	1,014,905
STREET CREW									
WAGES									
100-5359-110	SALARIES-FULL-TIME	553,830	543,303	579,718	412,012	579,718	603,603	-	603,603
100-5359-111	LTE's	13,286	1,974	22,286	1,752	-	22,286	-	22,286
100-5359-117	OVERTIME	36,173	41,004	36,173	28,483	36,173	36,173	-	36,173
100-5359-118	REIMBURSEABLE WAGES	-	-	-	-	-	-	-	-
100-5359-135	LONGEVITY	6,780	6,780	8,320	-	8,320	7,705	-	7,705
	TOTAL	610,069	593,062	646,497	442,247	624,211	669,767	-	669,767
PERSONNEL BENEFITS									
100-5359-192	RETIREMENT	38,791	37,137	42,451	32,923	42,451	44,676	-	44,676
100-5359-193	FICA	46,670	44,560	48,774	33,115	48,774	50,549	-	50,549
100-5359-194	HEALTH INSURANCE	86,915	86,783	91,218	63,976	91,218	102,630	-	102,630
100-5359-195	DENTAL INSURANCE	14,678	15,230	15,233	12,087	15,233	15,233	-	15,233
	TOTAL	187,054	183,710	197,676	142,101	197,676	213,088	-	213,088
OPERATING EXPENSES									
100-5331-220	SUPPLIES & MATERIALS	50,000	56,481	50,000	53,831	50,000	55,000	-	55,000
100-5331-280	COMMUNICATIONS	-	40	-	280	-	-	-	-
100-5331-310	OUTSIDE SERVICES	5,500	6,139	-	3,075	-	6,150	-	6,150
100-5359-280	COMMUNICATIONS	1,000	327	1,000	320	500	1,500	-	1,500
100-5359-440	TRAINING & DEVELOPMENT	1,500	973	1,500	1,056	1,500	2,250	-	2,250
100-5359-490	OTHER OPERATING EXPEN.	800	417	800	73	800	1,600	-	1,600
	TOTAL	58,800	64,377	53,300	58,635	52,800	66,500	-	66,500
TOTAL STREET CREW		855,923	841,149	897,473	642,983	874,687	949,355	-	949,355



2024 City of Middleton Budget

PUBLIC WORKS

		2022		2023			2024		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
		FLEET MAINTENANCE							
WAGES									
100-5311-110	SALARIES-FULL-TIME	140,594	140,605	147,248	108,371	147,248	209,227	(56,872)	152,355
100-5311-111	LTE	23,300	1,950	14,300	-	-	14,300	-	14,300
100-5311-117	OVERTIME	1,116	-	1,116	-	300	500	616	1,116
100-5311-118	COMPENSATION COST RECOVERY	(10,000)	(16,919)	(10,000)	-	(15,000)	(10,000)	-	(10,000)
100-5311-135	LONGEVITY	1,270	1,270	1,270	-	1,270	1,337	-	1,337
	TOTAL	156,280	126,905	153,934	108,371	133,818	215,364	(56,256)	159,108
PERSONNEL BENEFITS									
100-5311-192	RETIREMENT	9,294	8,837	10,175	8,021	10,175	14,605	(3,924)	10,681
100-5311-193	FICA	12,720	10,445	13,229	7,908	13,229	17,287	(4,351)	12,936
100-5311-194	HEALTH INSURANCE	32,136	32,088	33,732	23,688	33,732	53,604	(17,868)	35,736
100-5311-195	DENTAL INSURANCE	3,721	3,720	4,370	2,790	4,370	5,906	(2,185)	3,721
	TOTAL	57,871	55,091	61,506	42,408	61,506	91,402	(28,328)	63,074
OPERATING EXPENSES									
100-5311-220	SUPPLIES & MATERIALS	1,500	3,910	1,500	963	1,500	1,500	-	1,500
100-5311-280	COMMUNICATIONS	500	364	500	280	500	500	-	500
100-5311-410	EQUIPMENT MAINTENANCE	120,000	134,420	125,000	60,552	125,000	130,000	-	130,000
100-5311-422	FUEL	65,200	66,077	58,700	43,245	60,000	58,700	-	58,700
100-5311-440	TRAINING & DEVELOPMENT	1,500	349	1,500	-	-	11,500	-	11,500
100-5311-490	OTHER OPERATING EXPEN.	300	109	300	188	400	300	-	300
100-5313-220	SUPPLIES & MATERIALS	-	-	-	41,980	-	-	-	-
100-5313-410	PARTS	-	-	-	28,948	-	-	-	-
100-5313-420	LUBRICANTS	-	-	-	5,267	-	-	-	-
	TOTAL	189,000	205,229	187,500	181,422	187,400	202,500	-	202,500
TOTAL FLEET MAINTENANCE		403,151	387,225	402,940	332,201	382,724	509,266	(84,584)	424,682
CITY GARAGE									
OPERATING EXPENSES									
100-5312-220	SUPPLIES & MATERIALS	14,000	15,784	14,000	9,514	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	14,137	6,100	5,306	6,000	6,100	-	6,100
100-5312-410	EQUIPMENT REPAIR & MAINT	18,300	38,139	18,300	24,173	25,000	25,000	-	25,000
100-5312-440	TRAINING	-	-	-	-	-	-	-	-
100-5312-470	UTILITIES	56,000	46,886	51,000	39,346	50,000	51,000	-	51,000
100-5312-490	OTHER OPERATING EXPENSES	5,490	-	-	5,299	-	-	-	-
	TOTAL	99,890	114,946	89,400	83,637	95,000	96,100	-	96,100
TOTAL CITY GARAGE		99,890	114,946	89,400	83,637	95,000	96,100	-	96,100
STREET CLEANING									
OPERATING EXPENSES									
100-5334-220	SUPPLIES & MATERIALS	5,000	10,135	6,200	6,517	8,000	8,200	-	8,200
100-5334-310	OUTSIDE SERVICES	8,000	7,026	8,000	9,319	15,000	15,000	-	15,000
100-5334-470	UTILITIES	100	-	100	-	100	100	-	100
	TOTAL	13,100	17,161	14,300	15,836	23,100	23,300	-	23,300
TOTAL STREET CLEANING		13,100	17,161	14,300	15,836	23,100	23,300	-	23,300



2024 City of Middleton Budget

PUBLIC WORKS

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
SNOW & ICE REMOVAL								
OPERATING EXPENSES								
100-5335-220 SUPPLIES & MATERIALS	95,000	92,027	95,000	88,149	90,000	99,000	-	99,000
100-5335-310 OUTSIDE SERVICES	-	-	-	-	-	25,000	(17,500)	7,500
100-5335-325 REIMBURSEMENTS	(9,800)	(9,369)	(9,800)	(12,977)	(12,977)	(9,800)	-	(9,800)
TOTAL	85,200	82,658	85,200	75,172	77,023	114,200	(17,500)	96,700
TOTAL SNOW & ICE REMOVAL	85,200	82,658	85,200	75,172	77,023	114,200	(17,500)	96,700
TRAFFIC SIGNALS, SIGNS & MARKINGS								
OPERATING EXPENSES								
100-5333-410 EQUIPMENT MAINTENANCE	-	-	-	-	-	-	-	-
100-5340-220 SUPPLIES & MATERIALS	2,500	3,670	2,500	2,095	2,500	2,500	-	2,500
100-5340-310 OUTSIDE SERVICES	3,000	3,817	3,000	1,620	3,000	3,000	-	3,000
100-5340-325 REIMBURSEABLE DAMAGE CLAIMS	(30,000)	(45,199)	(30,000)	(41,321)	(60,000)	(30,000)	-	(30,000)
100-5340-410 EQUIPMENT MAINTENANCE	30,000	29,080	30,000	47,788	55,000	30,000	-	30,000
100-5340-470 UTILITIES	17,000	15,985	17,000	11,909	17,000	17,000	-	17,000
100-5340-800 CAPITAL OUTLAY	2,000	2,015	2,000	-	2,000	2,000	-	2,000
100-5341-220 SUPPLIES & MATERIALS	40,300	45,286	47,300	52,579	47,000	53,000	-	53,000
100-5341-280 COMMUNICATIONS	-	-	-	-	-	-	-	-
100-5341-310 OUTSIDE SERVICES	3,500	4,945	3,500	4,387	5,000	5,000	-	5,000
100-5341-325 REIMBURSEABLE DAMAGE CLAIMS	-	-	-	-	-	-	-	-
TOTAL	68,300	59,599	75,300	79,056	71,500	82,500	-	82,500
TOTAL TRAFFIC SIGNALS, SIGNS & MARKINGS	68,300	59,599	75,300	79,056	71,500	82,500	-	82,500
STREET LIGHTING								
OPERATING EXPENSES								
100-5342-220 SUPPLIES & MATERIALS	6,000	12,918	6,000	12,635	10,000	6,000	-	6,000
100-5342-310 OUTSIDE SERVICES	8,000	6,247	8,000	1,746	8,000	8,000	-	8,000
100-5342-470 UTILITIES	121,000	140,407	121,000	112,633	151,000	151,000	-	151,000
100-5342-800 CAPITAL OUTLAY	5,000	5,821	7,500	2,759	1,000	7,500	-	7,500
TOTAL	140,000	165,393	142,500	129,774	170,000	172,500	-	172,500
TOTAL STREET LIGHTING	140,000	165,393	142,500	129,774	170,000	172,500	-	172,500
TREE & BRUSH REMOVAL								
OPERATING EXPENSES								
100-5343-220 SUPPLIES & MATERIALS	1,500	1,609	1,500	118	1,000	1,500	-	1,500
100-5343-490 OTHER OPERATING EXPENSES	-	-	3,000	-	-	3,000	-	3,000
TOTAL	1,500	1,609	4,500	118	1,000	4,500	-	4,500
TOTAL TREE & BRUSH REMOVAL	1,500	1,609	4,500	118	1,000	4,500	-	4,500
SIDEWALK MAINTENANCE								
OPERATING EXPENSES								
100-5344-310 OUTSIDE SERVICES	130,000	76,651	130,000	4,529	132,000	130,000	-	130,000
TOTAL	130,000	76,651	130,000	4,529	132,000	130,000	-	130,000
TOTAL SIDEWALK MAINTENANCE	130,000	76,651	130,000	4,529	132,000	130,000	-	130,000



2024 City of Middleton Budget

PUBLIC WORKS

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	STORM SEWERS							
OPERATING EXPENSES								
100-5345-220 SUPPLIES & MATERIALS	15,000	8,652	15,000	21,906	20,000	15,000	-	15,000
100-5345-310 OUTSIDE SERVICES	58,000	15,936	58,000	17,158	15,000	35,000	-	35,000
100-5345-470 UTILITIES	-	10,724	16,500	7,562	8,500	16,500	-	16,500
TOTAL	73,000	35,312	89,500	46,626	43,500	66,500	-	66,500
TOTAL STORM SEWERS	73,000	35,312	89,500	46,626	43,500	66,500	-	66,500
WATER RESOURCES								
OPERATING EXPENSES								
100-5618-310 OUTSIDE SERVICES	30,080	29,581	30,080	29,190	30,080	14,796	-	14,796
100-5618-490 STORM WATER MANAGEMENT PLAN	-	-	-	-	-	-	-	-
100-5618-500 OTHER STORM WATER EXPENSES	-	-	-	1,000	1,000	-	-	-
TOTAL	30,080	29,581	30,080	30,190	31,080	14,796	-	14,796
TOTAL WATER RESOURCES	30,080	29,581	30,080	30,190	31,080	14,796	-	14,796
TOTAL PUBLIC WORKS DEPARTMENT	2,834,197	2,707,566	2,952,349	2,119,716	2,894,362	3,280,201	(204,363)	3,075,838

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Mandatory Addl. Expenses	6,950	-	6,950
2 Maintain Service Levels - I	28,600	-	28,600
3 Maintain Service Levels - II	18,700	-	18,700
4 Water Resources Budget	(15,284)	-	(15,284)
5 Mechanic Technician	84,584	(84,584)	-
6 Staff Engineer	102,279	(102,279)	-
7 Learning/Training Opportunities	10,750	-	10,750
8 New Service (Downtown Snow Removal)	25,000	(17,500)	7,500
TOTAL	261,579	(204,363)	57,216



2024 City of Middleton Budget

REFUSE & RECYCLING COLLECTION	2022		2023			2024			
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET	
	LANDFILL								
OPERATING EXPENSES									
100-5363-310	OUTSIDE SERVICES	94,230	94,255	90,230	89,975	89,975	90,260	-	90,260
100-5363-990	LANDFILL	-	-	-	-	-	-	-	-
	TOTAL	94,230	94,255	90,230	89,975	89,975	90,260	-	90,260
	TOTAL LANDFILL	94,230	94,255	90,230	89,975	89,975	90,260	-	90,260
REFUSE COLLECTION									
OPERATING EXPENSES									
100-5562-310	OUTSIDE SERVICES	572,000	575,245	585,000	377,043	566,000	570,000	-	570,000
100-5562-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-	-
	TOTAL	572,000	575,245	585,000	377,043	566,000	570,000	-	570,000
	TOTAL REFUSE COLLECTION	572,000	575,245	585,000	377,043	566,000	570,000	-	570,000
RECYCLING COLLECTION									
WAGES									
100-5365-110	SALARIES-FULL-TIME	10,829	10,965	11,702	9,579	12,000	21,230	-	21,230
100-5365-135	LONGEVITY	-	-	-	-	-	-	-	-
	TOTAL	10,829	10,965	11,702	9,579	12,000	21,230	-	21,230
PERSONNEL BENEFITS									
100-5365-190	FRINGE BENEFITS	-	-	-	-	-	-	-	-
100-5365-193	FICA	828	839	896	733	896	1,624	-	1,624
	TOTAL	828	839	896	733	896	1,624	-	1,624
OPERATING EXPENSES									
100-5365-210	SUPPLIES	-	23	-	-	-	-	-	-
100-5365-260	ADVERTISING, PRINTING, PUBLISH	-	-	-	-	-	-	-	-
100-5365-280	COMMUNICATIONS	-	-	-	-	-	-	-	-
100-5365-310	OUTSIDE SERVICES	300,000	304,950	310,000	199,739	300,000	305,000	-	305,000
100-5365-325	REIMBURSEMENT	-	-	-	-	-	-	-	-
100-5365-440	TRAINING & DEVELOPMENT	-	-	-	-	-	-	-	-
100-5365-490	OTHER OPERATING EXPENSES	19,000	25,483	21,500	16,880	20,000	21,500	-	21,500
	TOTAL	319,000	330,456	331,500	216,619	320,000	326,500	-	326,500
	TOTAL RECYCLING COLLECTION	330,657	342,260	344,098	226,932	332,896	349,354	-	349,354
TOTAL REFUSE & RECYCLING COLLECTION		996,887	1,011,760	1,019,328	693,950	988,871	1,009,614	-	1,009,614

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 MRD Contribution	30	-	30
2 Pellitteri Service	(20,000)	-	(20,000)
3 Recycling Center: Addl. Hours	9,954	-	9,954
TOTAL	(10,016)	-	(10,016)



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2024

Public Works

DEPARTMENT: Public Works

DIRECTOR: Shawn Stauske

DIVISION: Engineering/Operations

DIVISION MANAGER: Shawn Stauske

MISSIONS:

DEPARTMENT: Provide basic public transportation, stormwater management and utility infrastructure, and services consistent with citizen expectations in an urban environment.

DIVISION: Provide engineering, secretarial, custodial, street crew, and mechanics support for public works activities, as well as support of several other departments.

AUTHORIZED POSITION LIST	2020	2021	2022	2023	2024
Public Works Director / City Engineer	1	1	1	1	1
Asst. PW Director / Asst. City Engineer	1	1	1	1	1
Engineering Technician	3	3	3	3	3
Operations Manager	1	1	1	1	1
Lead Mechanic	1	1	1	1	1
Mechanic	1	1	1	1	1
Mechanic Technician (1	1	1	1	1
Street Foreman	1	1	1	1	1
Street Crewman	8	8	8	8	8
Utility Manager	1	1	1	1	1
Utility Asst. Manager / Foreman	1	1	1	1	1
Utility Crewman	6	6	6	6	6
Office Manager	1	1	1	1	1
Utility Billing Manager	1	1	1	1	1
Public Works Assistant	1	1	1	1	1
Admin. Assistant – MOC (30 hour)	.75	.75	.75	.75	.75
Recycling Center Coord. (11 hour)	.25	.25	.25	.25	.25
Total	30	30	30	30	30

2024 GOALS:

1. Continue development of comprehensive basic management plan for the various stormwater features under City control.

2. Pursue engineering internship to research and review traffic data to assist in responding to citizen and elected official requests for traffic control and traffic calming studies.
3. Work on development of a street sign and pavement marking policy manual to guide installations and removals to best use available funding to maintain required retroreflectivity of signs and reduce visual clutter.
4. Review opportunities to provide additional on-street parking to be consistent with street width standards approved by the Council in late 2006. As noted in those standards, they are intended to apply to both new and existing streets, which could provide additional parking spaces and traffic calming, and minimize alternate side parking exemptions during winter.
5. Begin looking into opportunities to re-organize the department.
6. Continue to pursue CVMIC risk management and training opportunities.

SIGNIFICANT ISSUES IN 2024:

1. Increasing emphasis on stormwater management and maintenance of facilities will require either additional staff time or changes to priorities of the field service crews.
2. Surge in development and redevelopment projects, along with major street projects is straining the ability of staff to keep up with review of submittals and monitoring of construction.
3. Labor market conditions have resulted in vacant positions, requiring additional staff time and costs of recruitment and training.
4. Citizen desire for flat or decreased spending, coupled with a growing population and expanding City, makes it difficult to meet citizen expectations of prior service levels.
5. Weather conditions affect heating/cooling costs and snow/ice removal efforts but are unknowable and difficult to accurately budget for. Similarly, the costs of natural gas, electricity, vehicle fuels, and construction materials are subject to market fluctuations and are difficult to predict for accurate budgeting.
6. Recent trend of rapidly increasing prices has decreased the City’s purchasing power with limited budgets, and very long lead time for some materials complicate project progress.

WORKLOAD ACTIVITIES	2021 Actual	2022 Actual	2023 As of 6/30	2023 Year-end est.	2024 Projected
Roadway miles under City jurisdiction (pavement maintenance, signs, snow removal, utility mains, streetlights, sidewalk).	73.34	73.34	76.9	76.9	78.3
Number of homes in City (leaves, brush, refuse, etc.) Number shown is occupied addresses that are not multi-family.	5,081	5,084	5,082	5,085	5,100
Number of traffic signals under City jurisdiction.	17	17	17	17	17
Average pavement surface evaluation rating (Scale 1-10).	7.3	7.3	7.3	7.4	7.4

Note: PASER ratings are recorded only in odd-numbered years, generally in the fall. Other figures shown are estimated based on planned improvements and will be updated when information is available.

Note: Roadway mile change in 2023 was due to change in measurements, using GIS data instead of old spreadsheet data. No physical road miles were added to our jurisdiction.

DEPARTMENT: Public Works

DIRECTOR: Shawn Stauske

DIVISION: Water Resources Management

DIVISION MANAGER: Erik Sorensen

MISSIONS:

DEPARTMENT: Provide basic public transportation, stormwater management and utility infrastructure, and services consistent with citizen expectations in an urban environment.

DIVISION: The mission of the Water Resources Management Commission is to develop, guide, interpret, and administer policy, technical standards and ordinances to protect, manage and enhance the water resources in the City of Middleton for the benefit of its citizens and communities within its watersheds.

2024 GOALS:

1. Continue the stream data collection as baseline for pollutant loadings originating outside the City.
2. Participate in Yahara WINS as part of the Adaptive Management approach to meeting the DNR mandated TMDL standards.
3. Identify potential flood mitigation projects and continue the process of updating the City's flood maps.
4. Amend the Stormwater Runoff Control ordinance, as may be needed, to match changes in state and county laws and to eliminate minor inconsistencies.
5. Review Zoning Ordinance regarding stormwater management requirements; draft Shoreland Zoning Ordinance and mitigation requirements.
6. Refine and implement a five-year maintenance program for major City-owned stormwater facilities and drainage ways.
7. Continue maintenance and repair program for minor City-owned stormwater facilities.
8. Continue to improve City's database of private stormwater controls to facilitate monitoring of required maintenance and recording of biannual certification reports from property owners.
9. Implement GIS database and dashboard for private and public stormwater management facilities.
10. Continue enforcement program for the maintenance of private stormwater controls.
11. Oversee stormwater projects: flood damage repairs, studies, pond elevation control, etc.
12. Explore intergovernmental agreements for stormwater with City of Madison and Town of Springfield.
13. Finalize administrative policy revisions to ensure stormwater management obligations are met for private developments.

SIGNIFICANT ISSUES FOR DIVISION IN 2024:

1. Increasing emphasis on stormwater management and maintenance of facilities will require either additional staff time or changes to priorities of the field service crews. In 2023, staff has made little progress with Water Resources projects due to other priorities.
2. Restore major stormwater controls and conveyances to design configurations to ensure performance.
3. Apprise Common Council of impacts to the budget for maintenance of stormwater controls – particularly those required to comply with TMDL standards and flood mitigation.
4. Investigate infiltration potential at previously identified prime location in the North Fork Basin for future infiltration. TSS and flood control pond.
5. Participate in Adaptive Management Program.
6. Coordinate with Public Lands Department on maintenance of shared facilities and lands.

7. Oversee pending projects: Rehabilitation of existing facilities; floodplain modeling; design (and possible implementation) of new flood control projects.
8. Comply with all facets of newly-issued WPDES permit.

WORKLOAD ACTIVITIES	2021 Actual	2022 Actual	2023 As of 7/31	2023 Projected	2024 Projected
Erosion Control Plan Reviews /Permits	50/22	61/27	30/13	60/26	60/26
Stormwater Plan Reviews / Permits	25/10	38/12	20/6	40/12	40/12
WRMC Meetings	10	8	6	11	10
SWUB Meetings	9	7	3	8	10
MAMSWaP Meetings	4	4	2	4	4
Yahara WINS Meetings	4	4	2	4	4



2024 City of Middleton Budget

TRANSIT	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	OPERATING EXPENSES							
100-5355-220 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-
100-5355-800 CAPITAL OUTLAY	-	-	100,000	5,030	100,000	-	-	-
100-5355-990 TRANSIT	509,419	510,472	1,133,205	351,441	1,129,222	-	-	-
100-5355-992 PAYMENT TO MPO	2,465	2,465	6,461	6,461	6,461	6,461	-	6,461
TOTAL	511,884	512,937	1,239,666	362,932	1,235,683	6,461	-	6,461
TOTAL TRANSIT EXPENDITURES	511,884	512,937	1,239,666	362,932	1,235,683	6,461	-	6,461
OFFSETTING REVENUE								
100-4359-00 STATE AID - TRANSIT	-	-	820,264	820,264	820,264	-	-	-
TOTAL	-	-	820,264	820,264	820,264	-	-	-
NET TRANSIT LOCAL SHARE	511,884	512,937	419,402	(457,332)	415,419	6,461	-	6,461

PRIOR TO 2022 MIDDLETON RECEIVED A SHARE OF STATE AID PROVIDED TO MADISON METRO
 BEGINNING IN 2023 THE CITY OF MIDDLETON RECEIVES STATE AID DIRECTLY FROM THE WISCONSIN DEPARTMENT OF TRANSPORTATION
 FOR 2024 TRANSIT IS RECOMMENDED TO BE ACCOUNTING FOR IN A SPECIAL REVENUE FUND. THE CITY'S LOCAL SHARE OF IS BUDGETED UNDER TRANSFERS TO OTHER FUNDS



2024 City of Middleton Budget

SENIOR CENTER REVENUES

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
INTERGOVERNMENTAL REVENUE								
100-4373-00 COUNTY AID - SENIOR CITIZENS	82,175	83,077	94,351	78,448	101,627	101,627	-	101,627
TOTAL	82,175	83,077	94,351	78,448	101,627	101,627	-	101,627
PUBLIC CHARGES FOR SERVICES								
100-4661-00 SENIOR CITIZEN PROGRAM REVENUE	4,000	1,235	4,000	235	1,000	4,000	-	4,000
100-4662-00 SR CENTER TRIP REVENUE	7,000	10,217	7,000	25,943	27,000	21,000	-	21,000
100-4663-00 SR. CENTER CLASSES REVENUE	10,700	25,009	10,700	33,538	40,000	44,700	-	44,700
100-4664-00 SENIOR CENTER MISC REVENUE	4,000	6,453	4,000	2,617	4,000	4,000	-	4,000
TOTAL	25,700	42,914	25,700	62,334	72,000	73,700	-	73,700
TOTAL SENIOR CENTER REVENUES	107,875	125,990	120,051	140,782	173,627	175,327	-	175,327

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Senior Center Trip Revenue	14,000	-	14,000
2 Senior Center Class Revenue	34,000	-	34,000
TOTAL	48,000	-	48,000



2024 City of Middleton Budget

SENIOR CENTER

		2022		2023			2024		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
WAGES									
100-5516-110	SALARIES-FULL-TIME	137,071	224,188	238,084	191,819	238,084	249,525	-	249,525
100-5516-111	PART-TIME PERM.	191,639	79,014	106,837	48,107	106,837	112,946	-	112,946
100-5516-117	OVERTIME	-	-	-	-	-	-	-	-
100-5516-118	WAGE REIMBURSEMENT	-	-	-	-	-	-	-	-
100-5516-120	WAGES	-	-	-	-	-	-	-	-
100-5516-135	LONGEVITY	-	-	-	-	-	-	-	-
	TOTAL	328,710	303,202	344,921	239,927	344,921	362,471	-	362,471
PERSONNEL BENEFITS									
100-5516-192	RETIREMENT	14,597	12,798	18,876	14,199	18,876	17,217	-	17,217
100-5516-193	FICA	25,146	22,338	26,386	17,736	26,386	27,729	-	27,729
100-5516-194	HEALTH INSURANCE	45,286	43,790	57,486	33,220	57,486	50,316	-	50,316
100-5516-195	DENTAL INSURANCE	6,033	5,940	7,664	4,524	7,664	6,033	-	6,033
	TOTAL	91,062	84,867	110,412	69,679	110,412	101,295	-	101,295
OPERATING EXPENSES									
100-5516-210	OFFICE SUPPLIES	6,349	6,168	8,749	4,196	8,700	8,749	-	8,749
100-5516-250	POSTAGE	7,232	6,072	7,232	5,288	9,000	9,000	-	9,000
100-5516-260	ADVERTISING, PRINTING, PUBLISH	4,700	1,431	4,700	933	4,700	4,700	-	4,700
100-5516-280	COMMUNICATIONS	2,950	6,023	6,900	4,535	6,800	6,900	-	6,900
100-5516-310	TRIPS	5,000	8,632	5,000	18,305	19,000	19,000	-	19,000
100-5516-320	PROGRAMS	4,855	2,444	4,855	2,132	4,855	4,855	-	4,855
100-5516-330	CLASSES	6,500	17,454	6,500	20,665	26,434	16,500	-	16,500
100-5516-335	VOLUNTEER EXPENSES	3,000	277	3,000	1,871	3,000	3,500	-	3,500
100-5516-340	BUILDINGS & GROUNDS MAINT	18,670	18,887	24,003	15,717	24,000	24,003	-	24,003
100-5516-410	EQUIPMENT MAINTENANCE	7,936	5,153	7,936	4,414	7,800	7,936	-	7,936
100-5516-440	TRAINING & DEVELOPMENT	1,500	525	1,500	215	1,200	1,500	-	1,500
100-5516-450	MILEAGE	942	226	942	-	600	942	-	942
100-5516-470	UTILITIES	22,900	21,403	24,400	18,951	25,000	26,400	-	26,400
100-5516-480	DINING CENTER EXPENSES	4,700	3,376	4,700	3,517	4,700	4,700	-	4,700
100-5516-490	OTHER OPERATING EXPENSES	2,964	5,015	2,964	476	2,964	2,964	-	2,964
	TOTAL	100,198	103,086	113,381	101,214	148,753	141,649	-	141,649
TOTAL SENIOR CENTER		519,970	491,155	568,714	410,819	604,086	605,415	-	605,415

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Utility Increase	2,000	-	2,000
2 Postage Increase	1,768	-	1,768
3 SR Center Classes	10,000	-	10,000
4 Volunteer Expenses	500	-	500
5 Trips	14,000	-	14,000
TOTAL	28,268	-	28,268



**CITY OF MIDDLETON SENIOR CENTER DEPARTMENT NARRATIVE
FISCAL 2024**

DIRECTOR: Tammy Derrickson

MISSION: The Middleton Senior Center enriches the lives of older adults by providing quality programs and services.

EQUITY & INCLUSION STATEMENT: The Middleton Senior Center acknowledges and honors the value, dignity, and diversity of all individuals. We are committed to equity and inclusion as well as organizational and individual efforts that build respect, dignity, fairness, caring, and belonging.

AUTHORIZED POSITION LIST	2019	2020	2021	2022	2023	2024
Director (1)	1	1	1	1	1	1
Program Coordinator (1)	1	1	1	1	1	1
Volunteer Coordinator (1)	0.5	0.5	0.5	0.5	0.5	0.5
Dining Center Coordinator (1)	.88	.88	.88	.88	.88	.88
Case Manager (2)	1.3	1.3	1.3	1.3	1.4	1.4
Administrative Assistant (1)	.58	.58	.58	.58	0.5	0.5
Front Desk Receptionist (1)	.63	.63	.63	.63	0.5	0.5
Total	5.89	5.89	5.89	5.89	5.78	5.78

2024 GOALS

- Continued program development, enriching the lives of all residents in an inclusive and equitable way.
- Solidify the senior center front desk experience, to be more user friendly focusing on customer service.
- Provide more opportunities for participants to give input into the program and facility solutions.
- Improve and expand the special events programming.
- Build a planned giving program through the senior center endowment fund.

SIGNIFICANT ISSUES IN 2023/2024

Significant building Issues

- **There are 2 small leaks** in the roof/flashing system in 2 areas of the senior center. One area is leaking over a laminated floor system which has caused damage to the flooring resulting in safety issues. This space is a multiuse program room for the Hubbard Activity center and the inside walls of the senior center are also affected. This area smells moldy after a rainstorm, and water runs down the walls of the main entryway which could be hazardous for staff, children, and seniors.

- **Dining room** electrical issues regularly cause issues for staff and prevent the addition of back-up systems. There are multiple outlets that are on the same circuits. This causes the breakers to trip and limits programming in that area.
Senior Center exterior doors were identified during a walk through with CVMIC as needing replacement. The handicap accessible switch is not located in an easily accessible location, and the door is an older system that is not in good operating condition. Seniors who push the accessibility buttons multiple times to get out can cause the door to time out and not function. This could be very dangerous in an emergency. In the winter cold air comes through the door cracks allowing actual frost build-up inside the facility doors. By replacing the three sets of doors we will have ADA compliant doors that are energy efficient.
Furnace replacement began three years ago in the building, and the remaining are all 23 years old. The facility has 10 furnaces that have been failing over the past few years. We have had two unplanned failures this year that were repaired, they have surpassed their lifetime usage. We have six units left to replace out of the 10.
- Improving the function of the front desk area and updating services has been a significant focus in 2023. Improving technology and using software options in the My senior Center program has also been a focus. We converted all dining site operations into the My senior center software program making the dining center more efficient.
- Difficult and complicated situations in the case management area continue to be an area of concern. The lack of affordable housing and in home care for seniors with limited incomes is a very concerning trend.
- Training new staff members in key positions was also a significant facility issue in 2023.

WORKLOAD ACTIVITIES	2020	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Daily participation & calls average	230	100(COVID)	250	270	280
Case management clients Does not include walk- in traffic. Numbers for Dane County only.	161	181	198	200	205
Meals on wheels delivered	11,588	12,069	15,334	12,350	12,400
Dining center meals served	1197	1059	2402	2000	2100
Volunteers on staff	60 (COVID	100(COVID)	200	190	200
Newsletter distributed monthly by mail. This does not include web site traffic.	1,785	2100	2200	2200	2200
Medical equipment loaned.	802	600	457	500	500



2024 City of Middleton Budget

RECREATION REVENUE

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
AQUATIC CENTER REVENUE								
100-4673-03 AQUATIC PROGRAM REVENUE	82,000	71,211	82,000	55,638	55,638	80,000	-	80,000
100-4673-04 SWIMPOOL	-	-	-	-	-	-	-	-
100-4673-05 DAILY AQUATIC ADMISSIONS	90,000	93,518	93,000	89,524	89,524	95,000	-	95,000
100-4673-06 AQUATIC CONCESSION REVENUE	30,000	26,234	30,000	30,670	30,670	35,000	-	35,000
100-4673-07 POOL RESERVATIONS	-	-	-	15,195	15,195	17,000	-	17,000
100-4673-08 AQUATIC MEMBERSHIPS	35,000	21,274	25,000	37,959	37,959	40,000	-	40,000
TOTAL	237,000	212,237	230,000	228,986	228,986	267,000	-	267,000
RECREATION PROGRAM REVENUE								
100-4674-01 RECREATION PROGRAM REVENUE	117,015	172,892	130,015	161,243	175,000	215,015	-	215,015
100-4674-03 SPONSORSHIP & FUNDRAISERS	1,200	-	1,200	-	-	1,200	-	1,200
100-4674-04 EVENT/TRIP REVENUE	-	-	-	1,486	1,500	1,500	-	1,500
100-4674-05 HUBBARD ART CENTER PROGRAM F	60,000	79,607	50,000	57,614	75,000	-	-	-
TOTAL	178,215	252,499	181,215	220,343	251,500	217,715	-	217,715
PARK AND FACILITIES RESERVATIONS								
100-4471-00 COURT AND FIELD RESERVATIONS	10,000	19,313	17,000	8,824	10,000	17,000	-	17,000
100-4472-00 PARK SHELTER RESERVATIONS	23,000	45,382	38,000	36,138	40,000	38,000	-	38,000
TOTAL	33,000	64,695	55,000	44,963	50,000	55,000	-	55,000
TOTAL RECREATION REVENUE	448,215	529,431	466,215	494,292	530,486	539,715	-	539,715

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
Aquatic Center Revenue	37,000	-	37,000
Recreation Program Revenue	36,500	-	36,500
TOTAL	36,500	-	36,500



2024 City of Middleton Budget

RECREATION		2022		2023			2024		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
RECREATION ADMINISTRATION									
WAGES									
100-5530-110	SALARIES-FULL-TIME	205,478	194,600	216,058	141,728	202,000	216,910	-	216,910
100-5530-120	LTE'S	-	-	-	-	-	35,000	-	35,000
100-5530-135	LONGEVITY	-	-	-	-	-	-	-	-
	TOTAL	205,478	194,600	216,058	141,728	202,000	251,910	-	251,910
PERSONNEL BENEFITS									
100-5530-192	RETIREMENT	13,356	10,538	14,692	7,423	13,800	14,967	-	14,967
100-5530-193	FICA	15,719	13,776	16,528	10,144	15,500	19,271	-	19,271
100-5530-194	HEALTH INSURANCE	34,602	21,200	26,337	24,503	35,000	45,760	-	45,760
100-5530-195	DENTAL INSURANCE	5,132	4,334	5,132	2,701	3,800	4,056	-	4,056
	TOTAL	68,809	49,848	62,689	44,771	68,100	84,054	-	84,054
OPERATING EXPENSES									
100-5530-210	OFFICE SUPPLIES	2,000	2,529	2,000	1,936	2,000	2,000	-	2,000
100-5530-220	SUPPLIES/MATERIALS (REC DESK)	3,250	4,200	5,000	4,600	7,000	7,000	-	7,000
100-5530-260	ADVERTISING & PRINTING	20,000	36,475	25,000	24,751	27,000	27,000	-	27,000
100-5530-280	COMMUNICATIONS	985	1,534	985	1,133	1,190	1,190	-	1,190
100-5530-440	TRAINING & DEVELOPMENT	3,000	1,748	3,000	3,037	3,500	4,000	-	4,000
100-5530-470	UTILITIES	-	-	-	-	-	-	-	-
	TOTAL	29,235	46,486	35,985	35,456	40,690	41,190	-	41,190
TOTAL RECREATION ADMINISTRATION		303,522	290,933	314,732	221,955	310,790	377,154	-	377,154
RECREATION PROGRAMMING									
WAGES									
100-5531-114	SEASONAL	60,000	62,982	60,000	62,444	65,000	80,000	-	80,000
	TOTAL	60,000	62,982	60,000	62,444	65,000	80,000	-	80,000
PERSONNEL BENEFITS									
100-5531-189	WORK PERM. REIMBURSEMENTS	-	-	-	-	-	-	-	-
100-5531-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5531-192	RETIREMENT	-	-	-	-	-	-	-	-
100-5531-193	FICA	4,590	4,675	4,590	4,360	5,000	6,120	-	6,120
	TOTAL	4,590	4,675	4,590	4,360	5,000	6,120	-	6,120
OPERATING EXPENSES									
100-5531-220	SUPPLIES & MATERIALS	19,000	27,018	21,000	28,257	30,000	28,000	-	28,000
100-5531-310	OUTSIDE SERVICES	11,000	25,622	15,000	41,256	45,000	50,000	-	50,000
100-5531-480	SCHOOL FACILITY RENTALS	1,000	390	1,000	653	1,000	6,500	-	6,500
100-5531-500	EVENT/TRIP EXPENDITURES	5,000	2,943	5,000	49	5,000	5,000	-	5,000
	TOTAL	36,000	55,972	42,000	70,215	81,000	89,500	-	89,500
TOTAL RECREATION PROGRAMMING		100,590	123,629	106,590	137,019	151,000	175,620	-	175,620



2024 City of Middleton Budget

RECREATION

		2022		2023			2024		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
AQUATIC CENTER									
WAGES									
100-5542-114	SEASONAL	115,000	111,646	146,752	129,504	129,504	158,986	-	158,986
100-5543-114	SEASONAL: CONCESSIONS	35,000	44,734	40,000	26,796	26,796	40,000	(9,763)	30,237
100-5544-114	SEASONAL: SWIM INSTRUCTORS	35,000	25,053	39,720	18,056	18,056	39,720	-	39,720
	TOTAL	185,000	181,433	226,472	174,356	174,356	238,706	(9,763)	228,943
PERSONNEL BENEFITS									
100-5542-189	WORK PERM. REIMBURSEMENTS	200	90	200	-	-	200	-	200
100-5542-193	FICA	8,798	8,494	11,227	9,624	9,624	12,162	(747)	11,415
100-5543-193	FICA: CONCESSIONS	2,678	3,423	3,064	2,052	2,052	3,060	-	3,060
100-5544-193	FICA: SWIM INSTRUCTORS	2,678	1,916	3,039	1,381	1,381	3,039	-	3,039
	TOTAL	14,354	13,922	17,530	13,056	13,056	18,461	(747)	17,714
OPERATING EXPENSES									
100-5542-200	FEES	1,296	1,344	1,296	-	-	-	-	-
100-5542-210	OFFICE SUPPLIES	-	-	-	-	-	-	-	-
100-5542-220	SUPPLIES & MATERIALS	9,810	8,150	9,810	11,769	11,769	11,000	-	11,000
100-5542-221	CONCESSION MERCHANDISE	16,500	16,948	19,000	22,105	22,105	25,000	-	25,000
100-5542-310	OUTSIDE SERVICES	25,000	22,028	28,000	30,402	30,402	30,000	-	30,000
100-5542-410	REPAIR & MAINTENANCE	25,000	30,135	-	-	-	25,000	(25,000)	-
100-5542-440	TRAINING & DEVELOPMENT	2,000	459	2,000	4,463	4,463	3,000	-	3,000
100-5542-470	UTILITIES	35,000	39,882	35,000	35,626	40,000	36,000	-	36,000
100-5542-500	EVENT/TRIP EXPENDITURES	500	504	500	180	180	500	-	500
	TOTAL	115,106	119,449	95,606	104,546	108,920	130,500	(25,000)	105,500
TOTAL AQUATIC CENTER		314,460	314,805	339,608	291,958	296,332	387,667	(35,510)	352,157
TOTAL RECREATION DEPARTMENT		718,572	729,462	760,930	651,088	758,122	940,441	(35,510)	904,931

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Recreation Seasonal	37,677	-	37,677
2 Recreation - Aquatics	53,145	(35,510)	17,635
3 Recreation - Recreation Programs	27,146	-	27,146
TOTAL	117,968	(35,510)	82,458



2024 City of Middleton Budget

HUBBARD ACTIVITY CENTER

		2022		2023			2024		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
WAGES									
100-5533-120	WAGES	9,000	6,367	9,000	8,994	9,000	-	-	-
	TOTAL	9,000	6,367	9,000	8,994	9,000	-	-	-
PERSONNEL BENEFITS									
100-5533-193	FICA	689	487	689	688	688	-	-	-
	TOTAL	689	487	689	688	688	-	-	-
OPERATING EXPENSES									
100-5533-220	SUPPLIES & MATERIALS	3,200	3,882	3,200	3,915	3,200	-	-	-
100-5533-310	OUTSIDE SERVICES	30,000	28,380	25,000	4,980	5,000	-	-	-
100-5533-480	RENT PAYMT TO CDA	8,000	3,879	8,000	-	8,000	-	-	-
100-5533-491	JANITORIAL SERVICES	1,200	3,610	1,200	-	1,200	-	-	-
	TOTAL	42,400	39,751	37,400	8,895	17,400	-	-	-
TOTAL HUBBARD ACTIVITY CENTER		52,089	46,605	47,089	18,577	27,088	-	-	-

BEGINNING IN 2024 HUBBARD ACTIVITY CENTER EXPENDITURES ARE COMBINED WITH RECREATION EXPENDITURES



2024 City of Middleton Budget

PARKS	2022		2023			2024			
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET	
	WAGES								
100-5520-110	SALARIES-FULL-TIME	367,827	362,125	441,388	301,334	420,000	470,582	-	470,582
100-5520-114	WAGE RESERVE	-	-	-	-	-	-	-	-
100-5520-117	OVERTIME	3,216	7,493	3,216	4,192	5,000	5,000	-	5,000
100-5520-120	LTE'S	120,590	131,144	120,590	87,900	120,590	95,000	-	95,000
	TOTAL	491,633	500,762	565,194	393,426	545,590	570,582	-	570,582
PERSONNEL BENEFITS									
100-5520-135	LONGEVITY	2,054	2,054	2,849	-	2,849	-	-	-
100-5520-192	RETIREMENT	24,042	29,331	30,266	24,277	30,266	32,815	-	32,815
100-5520-193	FICA	37,521	38,544	43,455	29,332	43,455	43,650	-	43,650
100-5520-194	HEALTH INSURANCE	67,929	87,787	88,128	62,728	88,128	96,630	-	96,630
100-5520-195	DENTAL INSURANCE	8,772	10,687	15,660	7,002	15,660	9,882	-	9,882
	TOTAL	140,318	168,404	180,358	123,441	180,358	182,977	-	182,977
OPERATING EXPENSES									
100-5520-220	SUPPLIES & MATERIALS	43,880	58,543	43,880	28,041	43,880	60,000	-	60,000
100-5520-221	SUPPLIES & MATERIALS (PPE)	1,880	1,140	1,880	1,719	1,880	-	-	-
100-5520-222	SUPPLIES & MATERIALS (FALL Z)	10,000	5,167	10,000	2,720	10,000	-	-	-
100-5520-280	COMMUNICATIONS	5,000	5,635	5,400	2,497	5,400	5,400	-	5,400
100-5520-310	OUTSIDE SERVICES	1,000	2,960	1,000	3,022	1,000	17,400	-	17,400
100-5520-410	EQUIPMENT MAINTENANCE	59,759	76,980	67,759	42,868	67,759	70,759	-	70,759
100-5520-420	MOTOR FUEL & LUBE	37,566	37,831	35,066	19,054	35,066	35,066	-	35,066
100-5520-440	TRAINING	3,500	1,794	3,500	546	3,500	3,500	-	3,500
100-5520-470	UTILITIES	29,395	38,541	29,395	36,370	38,000	39,000	-	39,000
100-5520-480	TREE PLANTING & REMOVAL	-	-	-	-	-	-	-	-
100-5520-490	OTHER OPERATING EXPENSES	51,680	54,479	51,680	21,630	40,000	51,680	-	51,680
100-5520-491	JANITORIAL SERVICES	15,000	26,350	16,400	23,595	25,000	-	-	-
100-5520-492	WATER SERVICES	26,000	29,469	26,000	34,910	35,000	30,000	-	30,000
100-5520-800	CAPITAL OUTLAY	1,793	-	1,793	39	1,793	-	-	-
	TOTAL	286,453	338,889	293,753	217,012	308,278	312,805	-	312,805
TOTAL PARKS		918,404	1,008,056	1,039,305	733,879	1,034,226	1,066,364	-	1,066,364

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Parks Seasonal	(27,547)	-	(27,547)
2 Parks Operating Increase	21,095	-	21,095
TOTAL	(6,452)	-	(6,452)



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2024

Parks & Recreation Department

DEPARTMENT: Parks & Recreation

DIRECTOR: Kiley Scherer

OUR PURPOSE:

The Middleton Recreation Division's purpose is to serve as a catalyst in the development, initiation, coordination, and the support for a variety of leisure time activities and facilities for all community members.

OUR MISSION:

The City of Middleton seeks to provide a park and recreation system that will accomplish the following:

- Meet the needs of our current residents and future generations.
- Preserve and protect the City's open space, water cultural, and natural resources.
- Offer barrier free access for all visitors.
- Provide a park and recreation program that is designed to enhance the City's quality of life for City of Middleton residents.

2024 GOALS:

1. Adequately maintain facilities and provide quality recreation opportunities for the community
 - Complete staffing assessment to address short and long term needs
 - Identify inefficiencies in equipment, tools, and service delivery
 - Greater input from public related to community needs
 - Increase inter department communication on projects and planning
 - Grow youth sports and adult programming and youth swim lessons
2. Promote social equity as outlined by the three pillars of the NRPA
 - Identify barriers to participation including but not limited to financial assistance, outreach, and transportation
 - Determine funding sources for scholarship program and Youth Center
3. Develop plans, policies, and procedures for the department
 - Create strategic marketing & communications plan
 - Update Facility Reservation process and policies
 - Create Department Fee Schedule with process to implement new programs and services
 - Create Department Wage Scale
 - Review current policies and procedures to make updates and in absence, create new
4. Continue development of public lands system while taking into account overall maintenance
 - Create history and projection of acres developed by year
 - Develop cost of maintaining current system and establish baseline budget for maintenance
 - Develop new parks and facilities with a focus on sustainability and develop consistent design standards for amenities (shelters, restrooms, etc)
 - As development occurs identify additional staffing needed for maintenance

- Create asset inventory system that supports development of Capital Budget and replacement programs
5. Improve use of technology to increase efficiency and effectiveness of services
 - Provide training to staff utilizing technology
 - Review current technology used and explore emerging technologies in the following areas:
 - Aquatic Facility Point of Sale
 - Staff Communication & Scheduling Software
 - Bulk Email Campaigns
 - Customer Satisfaction Surveying
 - Ensure allocation of funds to support technology needs
 - Create digital documentation for improved data collection and distribution
 6. Create more equitable agreements
 - Review existing agreements
 - Determine what is equitable
 - Develop time table for review
 - Create template for future agreements that are mutually beneficial
 - Improve educational efforts regarding disparities in existing agreements with PRFC and Council
 7. Development of professional development program for all staff
 - Improved access and use of CVMIC
 - Ensure allocation of funds to support training
 - Improved use of PARR3 and WPRA training
 - Development of individual professional development plans and support from PRFC and Council

SIGNIFICANT ISSUES IN 2023:

1. The Walter Bauman Aquatic Center is an aging facility in need of significant maintenance to ensure viability until a future renovation can be completed. Adequate funding will need to be available to maintain the facility, and to attract and maintain staff. Before opening in 2024, the filter system needs to be upgraded, ne appliances needed in the concessions stand, water features need to be repainted, circulation and feature pumps and valves need to be replaced, along with several small repairs to meet code requirements and improve services levels.
2. Staffing for the Walter Bauman Aquatic Center and Parks Seasonal positions continues to be a challenge. Lower wages, as compared to other relatable positions, contributes to fewer applicants. Wages for seasonal positions will need to be increased to stay competitive.
3. Additional professional staff are needed to be able to continue to expand program offerings and services within the Department. Full-time staff are at workload capacity yet demand far exceeds what services staff are able to provide. These cannot be seasonal staff positions, as consistency is required.
4. There was a large transition in leadership roles in the department with a short amount of time to prepare and execute services for the peak season. There will be an emphasis on creating structure and implementing process for the following year. With this large cultural shift, team development and accountability will need to be one of the focuses.

2023 HIGHLIGHTS:

1. Completed the Pump Track at the Middleton Bike Park
2. Completed the Creek Corridor Trail Restoration Project
3. Completed Restoration of the Woodside Heights Park Basketball Court and Trail System
4. Repaired Lakeview Indoor Shelter Flooring

5. Installed New ADA Compliant Sidewalk at Baskerville Park
6. Spongy Moth Supression Completed
7. Updated and Implemented Revised Bench Donation Program
8. Complete Overhall of our Registration Software System to be Fully Translatable to Reduce Language Barriers
9. Complete Overhall of Website to Increase Communication with Community and Provide Up To Date Information
10. Walter Bauman Aquatic Center Repairs/Improvements
 - a. New Shade Structures Installed
 - b. Replaced Chemical Feed System (Controller, pump, chlorine feeder)
 - c. Replaced Slide Deck and Refurbised Structural Elements
 - d. Several Supplies were Replaced/Upgraded (Diving Boards, Safety Equipment, etc.)
 - e. New Shelving/Storage System Installed
 - f. Diving Well Filter System Replaced with Filter Media Swap
 - g. Circulation Pumps and Valves Replaced



2024 City of Middleton Budget

PLANNING REVENUES

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	LICENSES & PERMITS							
100-4440-00 ZONING BOARD OF APPEALS	2,000	1,500	2,000	2,500	2,500	2,000	-	2,000
TOTAL	2,000	1,500	2,000	2,500	2,500	2,000	-	2,000
PUBLIC CHARGES FOR SERVICES								
100-4684-00 PLAN COMMISION CHARGES	12,000	32,115	15,000	30,806	42,000	20,000	-	20,000
TOTAL	12,000	32,115	15,000	30,806	42,000	20,000	-	20,000
MISCELLANEOUS REVENUES								
100-4845-00 ZONING PERMIT FEES	18,000	21,955	18,000	16,290	18,000	18,000	-	18,000
100-4845-01 ZONING LETTER	600	880	600	760	860	1,000	-	1,000
TOTAL	18,600	22,835	18,600	17,050	18,860	19,000	-	19,000
TOTAL PLANNING REVENUES	32,600	56,450	35,600	50,356	63,360	41,000	-	41,000

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Plan Commission Charges	5,000	-	5,000
2 Zoning Letter Fees	400	-	400
TOTAL	5,400	-	5,400



2024 City of Middleton Budget

PLANNING

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
WAGES								
100-5631-110 SALARIES-FULL-TIME	325,313	325,313	344,383	252,116	344,383	366,347	-	366,347
100-5631-111 INTERN	8,480	8,645	8,480	6,373	8,480	8,480	-	8,480
100-5631-112 PART-TIME WAGES	-	-	-	-	-	-	-	-
100-5631-118 WAGE REIMBURSEMENTS	-	-	-	-	-	-	-	-
TOTAL	333,793	333,957	352,863	258,488	352,863	374,827	-	374,827
PERSONNEL BENEFITS								
100-5631-135 LONGEVITY	-	-	-	-	-	-	-	-
100-5631-192 RETIREMENT	21,145	20,705	23,418	18,611	23,418	25,278	-	25,278
100-5631-193 FICA	25,535	24,471	26,994	19,009	26,994	28,674	-	28,674
100-5631-194 HEALTH INSURANCE	48,204	48,132	50,598	35,532	50,598	55,604	-	55,604
100-5631-195 DENTAL INSURANCE	5,479	5,478	5,479	4,108	5,479	5,479	-	5,479
100-5631-199 EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
TOTAL	100,363	98,786	106,489	77,261	106,489	115,035	-	115,035
OPERATING EXPENSES								
100-5631-210 OFFICE SUPPLIES	2,300	3,530	2,500	880	1,200	2,500	-	2,500
100-5631-260 ADVERTISING & PRINTING	3,950	5,013	4,550	2,259	3,500	4,550	-	4,550
100-5631-280 COMMUNICATIONS	-	-	600	-	-	600	-	600
100-5631-310 OUTSIDE SERVICES	7,000	5,815	7,000	234	1,000	7,000	-	7,000
100-5631-320 PROFESSIONAL SERVICES	500	342	500	-	-	500	-	500
100-5631-440 TRAINING	6,000	4,583	7,100	7,956	5,500	7,100	-	7,100
100-5631-490 OTHER OPERATING EXPENSES	500	1,494	1,000	768	1,000	1,000	-	1,000
TOTAL	20,250	20,777	23,250	12,097	12,200	23,250	-	23,250
TOTAL PLANNING	454,406	453,520	482,602	347,847	471,552	513,112	-	513,112

	INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
None		-	-	-
TOTAL		-	-	-



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2024

Planning and Community Development

DEPARTMENT: Planning and Community Development

DIRECTOR: Abby D. Attoun, AICP

MISSION:

To ensure that the City of Middleton community thrives in a measured and balanced manner while protecting its natural resources and the needs of all current and future citizens.

AUTHORIZED POSITION LIST	2020	2021	2022	2023	2024
Planning and Community Development Director	1	1	1	1	1
City Planner / Zoning Administrator	1	1	1	1	1
Associate Planner	1	1	1	1	1
Sustainability Coordinator	1	1	1	1	1
Downtown Marketing & Events Coordinator	0	0	.5	.5	.5
Totals	4	4	4.5	4.5	4.5

2024 GOALS:

1. Project management for the Community Campus Plan, to be completed in 2024 (Strategic Plan Priority).
2. Prepare for the TID #3 closure, including a plan for use of the affordable housing extension (Strategic Plan Priority).
3. Data deployment to map priority energy efficiency projects, existing energy burden, and potential financing opportunities for Middleton’s housing stock (Strategic Plan Priority).
4. Phase II buildout of electric vehicle infrastructure to serve the City fleet (Strategic Plan Priority).
5. Phase I implementation of the LED streetlight replacement program (Strategic Plan Priority).
6. Construct solar on two utility wells (Strategic Plan Priority).
7. Purchase the existing solar system at the Police and Municipal Court Facility and install battery storage for that solar system (Strategic Plan Priority).
8. Implementation of the Sustainability Purchasing Policy and Implementation Plan (Strategic Plan Priority).
9. Phase I implementation of the University Avenue Corridor Plan.
10. City-wide survey of historically-significant properties including effigy mounds.
11. Update the Subdivision Ordinance.
12. Update the Bicycle & Pedestrian Plan.
13. Install the first ‘Percent for Arts’-funded project, a sculpture at the Pheasant Branch Conservancy Creek Corridor trailhead on Parmenter Street.

SIGNIFICANT ISSUES IN 2024:

1. Workload, responsibility, and prioritization of opportunities, given our small staff of 4.5 FTE.
2. Continued plan review with the increased development activity in our community, including project coordination for larger developments like Belle Farm, Redtail Ridge, Bruce Company Redevelopment.
3. Continued grant administration. The Planning & Community Development Department is currently administering \$5 million in grant funding, and we expect additional funding opportunities through the Infrastructure Investments and Jobs Act and the Inflation Reduction Act.
4. Continue providing support to the 12 Committees and Commissions that the Planning & Community Development Department staffs.
5. Tax Incremental Financing districts #3 and #5 administration.

WORKLOAD ACTIVITIES	2021 Actual	2022 Actual	2023 12 Mo. Est.	2023 As of 6/30	2023 Projected
Design Review	16	36	20	16	25
Ordinance Amendments	31	9	30	9	20
SIP's and Modifications	28	17	30	17	30
Misc. (TIF, plans, agreements, etc.)	52	44	50	19	50
Cond. Use Permits	6	6	5	3	5
Subdivisions and CSM's	10	10	10	2	5



2024 City of Middleton Budget

LAND CONSERVANCY OPERATIONS

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
WAGES								
100-5620-110 SALARIES-FULL-TIME	-	95,142	99,681	72,856	99,681	103,576		103,576
100-5620-120 LTE'S	2,227	-	-	-	-	-		-
100-5620-135 LONGEVITY	-	-	-	-	-	-		-
TOTAL	2,227	95,142	99,681	72,856	99,681	103,576	-	103,576
PERSONNEL BENEFITS								
100-5620-192 RETIREMENT	6,220	(6,432)	6,778	(4,955)	6,778	7,147	-	7,147
100-5620-193 FICA	7,321	6,959	7,626	5,480	7,626	7,924	-	7,924
100-5620-194 HEALTH INSURANCE	8,034	(1,082)	8,433	(797)	8,433	10,934	-	10,934
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	(555)	25,568	(273)	25,568	28,736	-	28,736
OPERATING EXPENSES								
100-5620-220 POND RESTORATION EXPENSES	9,540	9,140	9,540	7,253	9,540	10,017	(477)	9,540
100-5620-221 CREEK MAINTENANCE	10,500	9,782	10,500	270	10,500	11,025	(525)	10,500
100-5620-223 TRAIL MAINTENANCE EXPENSES	21,144	10,740	21,144	13,268	21,400	22,201	(1,057)	21,144
100-5620-224 GRANT MATCH	-	-	-	-	-	-	-	-
100-5620-225 DEER MANAGEMENT GRANT	-	-	-	-	-	-	-	-
100-5620-480 INVASIVE SPECIES CONTROL	70,000	61,772	70,000	72,794	73,000	73,500	(3,500)	70,000
100-5620-490 OTHER OPERATING EXPENSES	28,400	26,153	28,400	5,199	10,000	47,510	-	47,510
100-5620-990 CONSERVANCY LAND COMMISSION	-	-	-	-	-	-	-	-
TOTAL	139,584	117,587	139,584	101,412	124,440	164,253	(5,559)	158,694
TOTAL LAND CONSERVANCY OPERATIONS	166,117	212,173	264,833	173,995	249,689	296,565	(5,559)	291,006

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Oakhill Corrections Increase	19,110	-	19,110
2 Conservancy Operating Increase	5,559	(5,559)	-
TOTAL	24,669	(5,559)	19,110



2024 City of Middleton Budget

FORESTRY

		2022		2023			2024		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
WAGES									
100-5611-110	SALARIES-FULL-TIME	54,495	55,863	56,726	41,672	56,726	58,339	-	58,339
100-5611-135	LONGEVITY	-	-	-	-	-	-	-	-
	TOTAL	54,495	55,863	56,726	41,672	56,726	58,339	-	58,339
PERSONNEL BENEFITS									
100-5611-192	RETIREMENT	3,542	10,151	3,857	5,858	3,857	4,064	-	4,064
100-5611-193	FICA	4,169	5,428	4,340	1,643	4,340	4,506	-	4,506
100-5611-194	HEALTH INSURANCE	8,034	950	8,433	7,043	8,433	10,934	-	10,934
100-5611-195	DENTAL INSURANCE	1,639	2,185	2,731	1,821	2,731	2,731	-	2,731
100-5611-199	EMPLOYEE HEALTH CONTRIB.(1%)	-	-	-	-	-	-	-	-
	TOTAL	17,384	18,713	19,361	16,365	19,361	22,235	-	22,235
OPERATING EXPENSES									
100-5611-220	SUPPLIES & MATERIALS	12,375	13,225	12,375	2,540	12,375	12,375	-	12,375
100-5611-310	OUTSIDE SERVICES	71,500	71,482	71,500	7,656	71,500	75,075	(3,575)	71,500
100-5611-320	OUTSIDE PRUNING SERVICES	125,000	125,000	125,000	-	125,000	175,000	(50,000)	125,000
100-5611-490	OTHER OPERATING EXPENSES	7,727	6,190	7,727	693	7,727	7,727	-	7,727
	TOTAL	216,602	215,897	216,602	10,889	216,602	270,177	(53,575)	216,602
TOTAL FORESTRY		288,481	290,474	292,689	68,925	292,689	350,751	(53,575)	297,176

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Forestry Increase	53,375	-	53,375
TOTAL	53,375	-	53,375



2024 City of Middleton Budget

OTHER GENERAL FUND OPERATING BUDGETS

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	LEGAL COUNSEL							
OPERATING EXPENSES								
100-5130-990 CITY ATTORNEY	235,620	246,561	240,320	115,395	240,320	247,530	(7,210)	240,320
100-5131-990 LEGAL COUNSEL - PERSONNEL	10,000	233	10,000	252	10,000	10,000	-	10,000
100-5131-991 LEGAL COUNSEL - STORMWATER	-	2,403	-	-	-	-	-	-
TOTAL	245,620	271,571	250,320	161,296	250,320	257,530	(7,210)	250,320
TOTAL LEGAL COUNSEL	245,620	271,571	250,320	161,296	250,320	257,530	(7,210)	250,320
GENERAL PERSONNEL BENEFITS								
OPERATING EXPENSES								
100-5190-991 INCOME CONTINUATION INSURANCE	-	-	-	-	-	-	-	-
100-5190-992 VISION CARE	-	166	-	(36)	-	-	-	-
100-5196-990 GROUP LIFE INSURANCE	25,000	23,026	25,000	16,521	25,000	25,000	-	25,000
TOTAL	25,000	23,192	25,000	16,486	25,000	25,000	-	25,000
TOTAL GENERAL PERSONNEL BENEFITS	25,000	23,192	25,000	16,486	25,000	25,000	-	25,000
RISK MANAGEMENT								
OPERATING EXPENSES								
100-5194-990 PROPERTY & LIABILITY INSURANCE	300,000	300,000	350,000	350,000	350,000	400,000	(25,000)	375,000
TOTAL	300,000	300,000	350,000	350,000	350,000	400,000	(25,000)	375,000
TOTAL RISK MANAGEMENT	300,000	300,000	350,000	350,000	350,000	400,000	(25,000)	375,000



2024 City of Middleton Budget

OTHER GENERAL FUND OPERATING BUDGETS

	2022		2023			2024			
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET	
	NON-DEPARTMENTAL								
OPERATING EXPENSES									
100-5810-220	SUPPLIES & MATERIALS	-	50	-	1,080	1,000	-	-	-
100-5810-260	GENERAL ADVERTISING & PRINTING	-	-	-	48	50	-	-	-
100-5810-422	FUEL	1,000	469	250	350	500	250	-	250
100-5810-501	FLOOD EXPENSES DPW - SERVICES	-	-	-	-	-	-	-	-
100-5810-503	FLOOD EXPENSES PL- SERVICES	-	-	-	-	-	-	-	-
100-5810-890	MANUFACTURING ASSMT FEE	9,000	9,611	9,611	-	9,611	9,611	-	9,611
100-5810-990	MISC. EXPENSES	98,171	98,769	48,219	41,516	48,219	59,519	(10,000)	49,519
100-5810-992	BANK FEES	6,000	10,451	7,500	7,243	7,500	7,500	-	7,500
100-5810-998	SICK ACCRUAL ACTIVITY	250,000	432,133	250,000	-	250,000	250,000	-	250,000
	TOTAL	364,171	551,483	315,580	50,237	316,880	326,880	(10,000)	316,880
TOTAL NON-DEPARTMENTAL		364,171	551,483	315,580	50,237	316,880	326,880	(10,000)	316,880
MISCELLANEOUS EXPENSES									
OPERATING EXPENSES									
100-5191-990	TAX WRITE OFFS	11,461	(2,890)	11,461	2,008	11,461	11,461	-	11,461
100-5246-990	WEIGHTS & MEASURES	4,400	4,400	4,400	2,800	4,400	5,250	-	5,250
	TOTAL	15,861	1,510	15,861	4,808	15,861	16,711	-	16,711
TOTAL MISCELLANEOUS EXPENSES		15,861	1,510	15,861	4,808	15,861	16,711	-	16,711
TOTAL OTHER OPERATING BUDGETS		950,652	1,147,756	956,761	582,827	958,061	1,026,121	(42,210)	983,911

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 MuniCode Ord. Hosting (Moved to ARPA)	10,000	(10,000)	-
2 Weights & Measures Inspections	850	-	850
3 Chamber of Commerce Dues	1,300	-	1,300
4 City Attorney Costs	7,210	(7,210)	-
5 Risk Management Fund Allocation	50,000	(25,000)	25,000
TOTAL	69,360	(42,210)	27,150



2024 City of Middleton Budget

TRANSFERS AND CONTINGENCY

	2022		2023			2024			
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET	
TRANSFERS									
OPERATING EXPENSES									
100-5923-990	TRANSFER TO OPEB	-	-	-	-	-	-	-	
100-5923-992	TRANS TO LIBRARY OPS FD 212	1,381,416	1,381,416	1,409,912	1,490,912	1,409,912	1,616,094	(24,430)	1,591,664
100-5923-993	TRANS TO YOUTH CTR FD 214	98,868	98,868	110,933	110,933	110,933	129,788	(33,000)	96,788
100-5923-996	TRANS TO FD 412 PW CAPITAL	-	-	-	-	-	-	-	-
100-5923-997	TRANS TO FD 416 OTHER CAPITAL	-	-	-	-	-	-	-	-
100-5923-998	TRANS TO TRANSIT FUND	-	-	-	-	120,137	529,095	-	529,095
100-5923-999	TRANSFER TO DEBT SVC FD 300	-	-	-	-	-	-	-	-
100-5925-999	TRANSFER TO OPEB FUND	-	-	-	-	-	-	-	-
	TOTAL	1,480,284	1,480,284	1,520,845	1,601,845	1,640,982	2,274,977	(57,430)	2,217,547
TOTAL TRANSFERS		1,480,284	1,480,284	1,520,845	1,601,845	1,640,982	2,274,977	(57,430)	2,217,547
CONTINGENCY									
OPERATING EXPENSES									
100-7050-997	EMERGENCY CONTINGENCY	500,000	-	500,000	-	-	500,000	-	500,000
100-7050-998	PERSONNEL CONTINGENCY	5,381	-	65,000	-	-	16,500	(141,947)	(125,447)
100-7050-999	RESERVE FOR CONTINGENCIES	26,275	-	138,775	-	-	166,667	(66,667)	100,000
	TOTAL	531,656	-	703,775	-	-	683,167	(208,614)	474,553
TOTAL CONTINGENCY		531,656	-	703,775	-	-	683,167	(208,614)	474,553
TOTAL TRANSFERS AND CONTINGENCY		2,011,940	1,480,284	2,224,620	1,601,845	1,640,982	2,958,144	(266,044)	2,692,100

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Transfer to Library (Sunday Hours)	66,492	-	66,492
2 Transfer to Library (Other Costs)	139,690	(24,430)	(24,430)
3 Transfer to Youth Center	18,855	(33,000)	(14,145)
4 Transfer to Transit Fund	529,095	-	529,095
5 Personnel Contingency: Additional Funds	16,500	8,053	24,553
6 Personnel Contingency: Vacancy Savings	-	(150,000)	(150,000)
7 General Contingency	166,667	(66,667)	100,000
TOTAL	937,299	(266,044)	531,565



2024 City of Middleton Budget

TOURISM REVENUES

		2022		2023			2024		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
TAXES									
201-4121-00	ROOM TAX	1,112,354	1,376,060	1,260,000	632,256	1,376,000	1,425,496	-	1,425,496
	TOTAL	1,112,354	1,376,060	1,260,000	632,256	1,376,000	1,425,496	-	1,425,496
TOTAL TOURISM REVENUES		1,112,354	1,769,028	1,260,000	632,256	1,376,000	1,425,496	-	1,425,496



2024 City of Middleton Budget

TOURISM EXPENDITURES		2022		2023			2024		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
TOURISM ADMINISTRATION									
WAGES									
201-5545-110	SALARIES-FULL-TIME	194,784	168,378	204,089	137,441	176,161	211,573	-	211,573
201-5545-135	LONGEVITY	-	-	-	-	-	-	-	-
	TOTAL	194,784	168,378	204,089	137,441	176,161	211,573	-	211,573
PERSONNEL BENEFITS									
201-5545-190	FRINGE BENEFITS	-	-	-	-	-	-	-	-
201-5545-192	RETIREMENT	12,661	10,694	13,878	10,032	14,771	14,599	-	14,599
201-5545-193	FICA	14,901	12,614	15,613	10,242	13,104	16,185	-	16,185
201-5545-194	HEALTH INSURANCE	29,218	25,505	30,642	20,340	25,000	32,448	-	32,448
201-5545-195	DENTAL INSURANCE	3,293	3,016	4,924	2,424	2,973	3,293	-	3,293
	TOTAL	60,073	51,829	65,057	43,037	55,848	66,525	-	66,525
OPERATING EXPENSES									
201-5545-205	MEALS	1,600	423	1,600	1,057	1,800	2,000	-	2,000
201-5545-220	SUPPLIES & MATERIALS	2,000	2,310	3,200	1,173	2,000	4,000	-	4,000
201-5545-250	POSTAGE	2,100	1,403	2,100	1,421	2,000	2,100	-	2,100
201-5545-260	PRINTING	3,000	1,142	5,000	618	3,000	5,100	-	5,100
201-5545-270	WEB SITE	77,000	49,652	25,052	24,838	26,544	10,600	-	10,600
201-5545-280	COMMUNICATION	1,500	1,314	1,630	805	1,070	1,868	-	1,868
201-5545-340	BUILDINGS & GROUNDS MAINT	6,500	10,441	18,000	7,416	13,000	18,000	-	18,000
201-5545-440	TRAINING	12,000	9,435	14,500	12,726	14,500	24,000	-	24,000
201-5545-441	TRAVEL	16,500	4,663	16,500	7,392	9,500	15,000	-	15,000
201-5545-445	MILEAGE	100	-	200	-	-	200	-	200
201-5545-460	INSURANCE	2,600	2,600	2,600	2,600	2,600	2,600	-	2,600
201-5545-470	UTILITIES	10,500	3,209	7,500	2,444	4,500	7,500	-	7,500
201-5545-480	RESEARCH	7,500	4,513	64,500	11,930	13,081	64,400	-	64,400
201-5545-481	SOFTWARE	6,400	6,222	13,200	7,260	7,460	8,000	-	8,000
201-5545-482	BRAND REFRESH	-	-	-	-	-	-	-	-
201-5545-490	OTHER EXPENSES	2,000	2,089	5,000	5,133	6,000	7,000	-	7,000
	TOTAL	151,300	99,416	180,582	86,813	107,055	172,368	-	172,368
TOTAL TOURISM ADMINISTRATION		406,157	319,623	449,728	267,292	339,064	450,466	-	450,466



2024 City of Middleton Budget

TOURISM EXPENDITURES	2022		2023			2024			
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET	
	MOBILE VISITORS CENTER								
OPERATING EXPENSES									
201-5543-420	MOTOR FUEL & LUBE	500	611	2,000	305	900	1,200	-	1,200
201-5543-490	OTHER EXPENSES	100	24	100	-	-	100	-	100
	TOTAL	600	634	2,100	305	900	1,300	-	1,300
	TOTAL MOBILE VISITORS CENTER	600	634	2,100	305	900	1,300	-	1,300
OTHER TOURISM EXPENDITURES									
OPERATING EXPENSES									
201-5531-990	TOURISM GRANTS	25,000	5,500	45,000	13,870	25,000	45,000	-	45,000
201-5531-991	MASC (SPORTS COMMISION) GRANTS	40,000	4,755	40,000	7,500	7,500	40,000	-	40,000
201-5531-993	TRADE SHOW GRANTS	32,700	15,992	34,000	4,314	34,000	34,000	-	34,000
201-5531-995	DESTINATION PARTNERSHIP	75,000	67,132	125,000	69,209	79,331	125,000	-	125,000
201-5538-980	CITY BRANDING	-	-	-	-	-	-	-	-
201-5538-990	STREET BANNERS	24,000	22,006	-	-	-	-	-	-
201-5539-260	ADVERTISING	281,000	242,004	370,115	313,294	370,115	392,310	-	392,310
201-5539-265	BROCHURE EXPENSES	25,000	23,350	40,000	(1,500)	25,000	40,000	-	40,000
201-5540-490	OTHER EXPENSES	-	-	-	-	-	-	-	-
201-5540-990	PROMOTIONS	12,000	12,262	13,000	1,397	13,000	20,000	-	20,000
201-5541-990	DESTINATION MADISON PAYMENTS	189,100	233,956	214,200	107,459	233,500	233,920	-	233,920
201-5542-990	MARKETING EXPENSE - PILCH	-	-	-	-	-	-	-	-
201-5544-350	BUILDING MAINT. PROJECTS	75,000	75,209	-	-	-	13,000	-	13,000
201-5550-990	PUBLIC RELATIONS	10,150	6,861	11,000	6,245	11,000	10,500	-	10,500
201-5552-490	OTHER (TROLLEY EXPENSES)	97,630	92,625	-	-	-	-	-	-
201-5554-990	RESERVE FOR CONTINGENCY	-	-	20,000	-	-	20,000	-	20,000
201-5554-998	PERSONNEL CONTINGENCY	-	-	-	-	-	-	-	-
	TOTAL	886,580	801,652	912,315	521,788	798,446	973,730	-	973,730
	TOTAL OTHER TOURISM EXPENDITURES	886,580	801,652	912,315	521,788	798,446	973,730	-	973,730
TOTAL TOURISM EXPENDITURES		1,293,337	1,121,910	1,364,143	789,385	1,138,410	1,425,496	-	1,425,496

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Tourism Marketing	7,343	-	7,343
2 Operations	16,338	-	16,338
3 Promotions	7,000	-	7,000
4 Attorney Fees	2,000	-	2,000
5 Destination Madison Payments	19,720	-	19,720
TOTAL	52,401	-	52,401



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2024

Tourism

DEPARTMENT: Tourism

DIRECTOR: Mari Olson

MISSION:

To drive the economic impact of tourism in Middleton through destination marketing, promotion, and support of tourism development.

AUTHORIZED POSITION LIST	2018	2019	2020	2021	2022	2023
Director	1	1	1	1	1	1
Tourism Information Manager (Jan-June in 2019)	1	1	0	0	0	0
Event Coordinator Liaison (Jan.-March in 2019)	1	1	0	0	0	0
Marketing Manager	0	1	1	1	1	1
Convention/Events Services Manager	0	1	1	1	1	1
Total	3	5	3	3	3	3
<p>*Marketing manager and Convention/events services manager positions created September and October 2019</p> <p>**There was not a full-time marketing manager from June 3, 2022 to Feb. 27, 2023, as the director of tourism performed both duties until the position was filled.</p>						

2024 GOALS:

1. Employ a third-party agency or professional to conduct a three-year strategic plan for Visit Middleton
2. Develop and implement marketing initiatives to grow brand reach in emerging markets
3. Develop display and interactive components for the Middleton Visitors Center to enhance the visitor experience
4. Expand on the Meeting Planner Incentive Initiative through the grant program and printed collateral
5. Continue to work with Madison Area Sports Commission and other partners to promote Middleton to sports event planners

SIGNIFICANT ISSUES FORECAST FOR 2024:

1. As inflation has increased in 2022 through 2023, specifically affecting gasoline prices and thus also food prices, some destinations have felt the effects with a less robust return to travel. Though Middleton’s 2022 revenue surpassed expectations, and 2023’s revenue seems to be on track, there is a legitimate concern as to how the fall/winter will play in destinations, as well as how the 2024 presidential election will affect marketing costs, as well as consumer confidence.

2. Nationwide, business travel is significantly down and it has yet to return to Middleton hotel properties at pre-pandemic numbers; in fact, as business travel used to be Middleton’s No. 1 revenue stream, in 2022, it was leisure and group tour, and in 2023, it appears to be following the same course. Hotel managers in Middleton have advised that business travel may not return for several more years.
3. Event permitting requires nearly half of the convention and events services position’s time in peak months. The vast majority of events seeking permitting are not related to tourism, but are residential events/groups/etc. Removing event permitting from the tourism department is paramount for the convention and events services manager to fulfill their full potential as a professional meeting planner and sales representative for Middleton.
4. Inflation has affected the cost of materials, marketing, membership fees, travel and conference/training fees.
5. Workforce shortages in the tourism and hospitality industries have affected Middleton. Specifically, staff hears from hotel managers that staffing is very difficult to find and properties in Middleton are rarely at full-staff. In one conversation with a hotel GM, it was disclosed that there are several factors for this but one is the cost of living in the Middleton/Madison area prohibiting workers from relocating. Additionally, there have been some dining/retail outlets who have mentioned their operating hours have changed due to the inability to fill wait staff.

DEPARTMENT ACCOMPLISHMENTS IN 2023:

1. Visit Middleton, along with its marketing agency of record, Boelter+Lincoln of Milwaukee, redesigned the Visit Middleton website — from design to structure — and launched in spring of 2023.

WORKLOAD ACTIVITIES*	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Marketing sweepstakes	4	4	1	2	2	2	2
Social media contests	0	12	1	11	10	19	18
Social media posts*	553	600	357	464	271	300	410
e-newsletter distribution	24	24	19	21	20	20	24
Traditional ads (print/digital ad placements) – leisure and meeting planner	Newly added field in 2023 (believe this is worth tracking)					29	27
Partner e-newsletter	3	3	3	4	4	2	4
Special event permits	39	28	6	18	33	38	37
Convention services	17	10	2	8	19	25	20
Trolley ridership**	6093	6000	0	1262	3544	NA	
Grants (tourism, tradeshow, MASC, destination partnership)	18	20	3	17	13	23	25

*These workload activities account for in-house marketing efforts, but do not account for the full marketing efforts of staff and the marketing agency for digital and streamed advertisements which include flights of digital and streamed advertising on social, YouTube and streamed television from April through October in the Chicago, Milwaukee and Northeast Iowa designated marketing areas (DMAs). These campaigns are part of the over-arching marketing strategy for the year and are tracked by flight/quarter and target leisure travelers in order to stimulate the local economy, as well as spread brand awareness for Middleton as a leisure destination.

**These reports are anecdotal from the bus drivers, there is no counting service in play; trolley contract ended October 2022.



2024 City of Middleton Budget

LIBRARY REVENUE

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
INTERGOVERNMENTAL REVENUE								
212-4342-00 CROSS COUNTY BORDER REIMB.	3,160	17,336	12,260	5,556	-	12,260	-	12,260
212-4343-00 CO. AID FIXED COST-FACL. REIM	-	-	-	3,352	-	-	-	-
212-4344-00 CO. AID FIXED COST-OPER. REIM	944,171	944,091	945,737	945,738	-	974,590	-	974,590
TOTAL	947,331	961,427	957,997	954,646	-	986,850	-	986,850
PUBLIC CHARGES FOR SERVICES								
212-4611-00 COPIES AND FAX	24,000	9,148	14,000	8,859	-	28,000	-	28,000
TOTAL	24,000	9,148	14,000	8,859	-	28,000	-	28,000
MISCELLANEOUS REVENUES								
212-4810-00 INTEREST ON INVESTMENTS	-	(2,045)	-	11,276	11,276	11,000	-	11,000
212-4811-00 TRANSFER IN - GEN. FUND	1,381,416	1,381,416	1,409,912	1,490,912	-	1,616,094	(24,430)	1,591,664
212-4811-03 CREDIT CARD REBATE PROGRAM	6,000	6,030	6,000	-	-	6,000	-	6,000
212-4820-00 SALES TAX REMIT DISCOUNT	-	4	-	6	2	2	-	2
212-4880-00 MISC. REVENUE	-	-	-	10	10	10	-	10
TOTAL	1,387,416	1,385,404	1,415,912	1,502,204	11,288	1,633,106	(24,430)	1,608,676
TOTAL LIBRARY REVENUE	2,358,747	2,355,979	2,387,909	2,465,710	11,288	2,647,956	(24,430)	2,623,526



2024 City of Middleton Budget

LIBRARY OPERATIONS

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	WAGES							
212-5511-110 SALARIES-FULL-TIME	998,132	806,566	970,052	706,208	-	1,012,976	-	1,012,976
212-5511-111 PART-TIME PERM.	183,876	235,781	353,638	157,212	-	445,485	19,880	465,365
212-5511-112 PART-TIME-NON-PERM.	155,802	156,580	-	141,975	102,170	122,304	(15,026)	107,278
212-5511-117 OVERTIME	-	-	-	-	-	-	-	-
212-5511-135 LONGEVITY	5,007	4,286	4,522	-	-	9,048	(4,525)	4,523
TOTAL	1,342,817	1,203,213	1,328,212	1,005,394	102,170	1,589,813	329	1,590,142
PERSONNEL BENEFITS								
212-5511-145 UNEMPLOYMENT PAYMENT	-	396	-	39	-	-	-	-
212-5511-192 RETIREMENT	74,137	60,202	57,780	61,293	-	65,541	1,614	67,155
212-5511-193 FICA	102,726	90,382	101,608	75,468	-	122,303	707	123,010
212-5511-194 HEALTH INSURANCE	141,694	120,384	175,548	94,339	-	140,368	-	140,368
212-5511-195 DENTAL INSURANCE	15,297	13,660	21,394	10,589	-	7,664	-	7,664
TOTAL	333,854	285,024	356,330	241,728	-	335,876	2,321	338,197
OPERATING EXPENSES								
212-5511-210 OFFICE SUPPLIES	26,020	22,149	26,020	12,352	2,000	26,020	-	26,020
212-5511-230 BOOKS	154,306	163,007	154,306	130,699	-	159,306	-	159,306
212-5511-232 PERIODICALS	15,577	15,219	14,000	13,037	-	14,000	-	14,000
212-5511-233 AUDIO	76,200	60,998	46,200	31,749	-	46,200	-	46,200
212-5511-250 POSTAGE	812	853	-	-	(1,000)	1,000	-	1,000
212-5511-260 ADVERTISING & PRINTING	2,000	1,047	2,000	110	-	2,000	-	2,000
212-5511-270 TELEPHONE	11,593	11,680	11,593	7,996	-	11,593	-	11,593
212-5511-280 COMMUNICATIONS	-	-	-	-	-	-	-	-
212-5511-310 LINK SERVICES	87,103	81,938	81,316	81,316	-	81,316	-	81,316
212-5511-315 OUTSIDE SERVICES	35,007	47,928	50,988	42,490	1,120	52,108	-	52,108
212-5511-330 ELECTRONIC RESOURCES	38,125	36,609	17,015	16,690	-	17,015	-	17,015
212-5511-335 LIBRARY - DIGITAL RESOURCES	-	-	57,110	46,943	-	61,210	-	61,210
212-5511-340 BUILDINGS & GKROUNDS MAINT	33,982	59,993	39,982	38,391	-	40,482	-	40,482
212-5511-410 EQUIPMENT MAINTENANCE	47,938	50,870	45,324	34,562	-	45,824	-	45,824
212-5511-420 COPIER LEASE/MAINTENANCE	22,766	22,807	22,766	16,500	-	22,766	-	22,766
212-5511-422 FUEL	-	-	-	-	-	2,000	-	2,000
212-5511-440 TRAINING & DEVELOPMENT	10,000	8,296	10,000	11,078	-	13,000	(2,650)	10,350
212-5511-450 MILEAGE	2,820	1,276	4,620	939	1,000	2,620	-	2,620
212-5511-460 INSURANCE	25,600	25,600	27,900	27,900	-	32,080	(5,180)	26,900
212-5511-470 UTILITIES	57,227	54,034	57,227	42,519	-	56,727	-	56,727
212-5511-490 PROGRAMMING	35,000	35,053	35,000	28,430	-	35,000	-	35,000
212-5511-800 CAPITAL OUTLAY	-	-	-	-	-	-	-	-
212-7050-990 TRANSFER OUT	-	-	-	-	-	-	-	-
212-7050-999 RESERVE FOR CONTINGENCY	-	-	-	-	-	-	-	-
212-5511-998 PERSONNEL CONTINGENCY	-	-	-	-	-	-	(19,250)	(19,250)
212-5511-999 CONTINGENCY	-	-	-	-	-	-	-	-
TOTAL	682,076	710,626	703,367	789,400	3,120	722,267	(27,080)	695,187
TOTAL LIBRARY OPERATIONS	2,358,747	2,198,863	2,387,909	2,036,523	105,290	2,647,956	(24,430)	2,623,526

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Cost to Maintain Operations	15,100	(5,180)	9,920
2 Bookmobile	2,680	-	2,680
3 Seasonal Sunday Hours	66,492	-	66,492
4 Anticipated Savings from Vacancies	-	(19,250)	(19,250)
TOTAL	84,272	(24,430)	59,842



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2024

Public Library

DEPARTMENT: Library

DIRECTOR: Jocelyne Sansing

MISSION:

The mission of the Middleton Public Library is to *“make a positive difference in the quality of life in our community by...*

offering a safe and welcoming environment in an aesthetically pleasing and conveniently organized facility;

supplying free and open access to knowledge and information, and the diversity of ideas to all, while protecting the privacy of library patrons;

meeting the informational, educational, and recreational needs of the community through information collections, resources, programming and outreach;

and providing highly competent library staff members to assist, guide, and instruct the public in the use of library resources and information gathering.”

AUTHORIZED POSITION LIST

<u>PERMANENT FTE</u>	<u>2023</u>	<u>2024</u>
LIBRARY DIRECTOR	1	1
DEPUTY DIRECTOR OF PUBLIC SERVICES	1	1
HEAD OF YOUTH SERVICES	1	1
HEAD OF LIBRARY RESOURCES	1	1
HEAD OF INFORMATION TECHNOLOGY	1	1
HEAD OF ADULT SERVICES	1	1
LIBRARIAN-OUTREACH & ENGAGEMENT SERVICES	1	1
LIBRARIAN-YOUTH SERVICES	2	2
LIBRARIAN- ADULT SERVICES	1	1
LIBRARIAN-SUPPORT SERVICES	1	1
PUBLIC SERVICES SUPERVISOR	2	2
<u>PERMANENT PTE</u>		
LIBRARY ASSISTANT	6.6	6.6
PUBLIC SERVICES SUPERVISOR	1	1
<u>NON PERMANENT PTE</u>		
PAGE	4	4
TOTAL FTE	24.6	24.6

SIGNIFICANT ISSUES IN 2024:

1. Facilities – The Library has reached critical capacity in all aspects of service. The Middleton Public Library, founded in 1927, has undergone seven major evolutions. Since 2013, total programming attendance has grown by 90%. Technology use at the library continues to surge, with on-site Wi-Fi use increasing 1,011% in the last ten years. At the same time, the library has maintained its position as a national leader in print and digital circulation per capita for a city of its population, and is one of the busiest in the seven county South Central Library System (SCLS).

A 2015 building study determined that to meet service demands, the library requires a minimum of three times its existing square footage. To make the most of the current facility, the library underwent a phased installation of building-wide updates through the Next Chapter Remodel Project. These improvements addressed immediate needs and focused on renewing and maximizing interior spaces of the beloved downtown location. All three goals of Next Chapter were achieved:

1. Increase public square footage.
2. Create flexible spaces for new ways of gathering.
3. Improve customer service experiences.

The total Next Chapter Project cost was \$500,000, and included a successful \$200,000 fundraising campaign. The Next Chapter project did not include any construction, nor did it address mechanical/HVAC and restroom improvements. To address long-term needs such as increased square footage, the library is collaborating with the Middleton City Planning Department on a Community Campus Plan for the future. Mechanical maintenance concerns are included in the capital budget improvement plan and restroom improvements are in progress with projected completion by the end of 2023.

2. Trends and Demand – The library is not keeping up with trends in Library Community Spaces (maker spaces/labs, meeting and study room spaces, outdoor engagement areas, auditorium, shared technology, etc). The library continues the challenge of balancing spaces dedicated to a growing population, collections, and experiences. Additional square footage is needed to meet required Dane County Standards, industry trends, and interest/demand from the community. Physical material circulation remains high and shelf space dedication to collections is limited.
3. Costs and COVID-19 – The library faces rising costs of materials, supplies, and equipment maintenance. The proposed 2024 budget minimally addresses the rising costs of system services, insurance rates, cleaning services, and anticipated staffing increases as a result of COLA increases and benefit costs.

In response to COVID-19 the library continued a phased plan for reopening and is aligned with the Forward Dane Plan and Department of Public Instruction Guidelines. Public meeting room access was phased and reopened in May of 2022 with an overhauled online self-service reservation system, and the two remaining meeting spaces were opened in 2023. Seasonal Sunday Service from Labor Day-Memorial Day 1pm-5pm is a goal and request for the 2024 operating budget.

2024 intergovernmental funding remains stable but tight, as the Dane County reimbursement for 2024 will use data from the 2019, 2022, 2023 annual reports. This is a 7.7% increase in the city’s general fund transfer since 2019, or a 1.9% increase annual average.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
City-General Fund	\$1,307,784	\$1,307,784	\$1,362,944	\$1,381,416	\$1,409,912

MAJOR WORKLOAD STATISTICS:

WORKLOAD ACTIVITIES	2017	2018	2019	2020 *Impacted by COVID-19*	2021 *Impacted by COVID-19*	2022
Annual Physical Circulation	726,945	730,404	704,692	320,500	461,679	515,679
Registered Borrowers	19,817	19,834	19,936	18,777	18,923	18,962
Interlibrary loans provided to other LINK libraries	226,692	219,252	193,389	89,997	130,198	112,369
Interlibrary loans received from other LINK libraries	228,472	231,586	229,559	120,987	203,789	180,784
Books owned	90,590	90,251	84,568	85,200	91,895	85,464
Audiovisual owned	27,577	28,317	27,100	27,265	22,304	14,621
Digital use: eBooks, audio, magazines, databases (added 2021)	53,739	75,160	88,590	137,980	144,247	246,495
Programs and events	972	1,010	1,065	1,020	913	1,165
Number of participants at events	41,449	40,884	47,777	40,000	32,590	38,783
Annual visitor count	367,266	371,703	360,002	150,900	139,384	212,045
Annual hours of operation	3,520	3,520	3,520	1,850	3,380	3,153
Public computers	74	72	72	72	72	68
Public Internet use sessions & WIFI use	214,863	245,435	254,250	220,000	102,645	163,339
Study Room Bookings	7,077	7,820	7,204	1,380	1,462	3,812



Library Trust & Special Activities (Fund 204)

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Approved</u>	<u>2023</u> <u>Projected</u>	<u>2024</u> <u>Recommended</u>
REVENUES				
Reimbursements	5,077	25,000	10,000	5,000
Library Endowment General	(22,733)	-	-	10,000
Library Endowment Large Print	(3,428)	-	-	5,000
Library Gifts	11	-	1,000	-
SCLS Foundation	21,169	-	-	5,000
Katie's Kids Donatinos	4,438	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	\$ 4,534	\$ 25,000	\$ 11,000	\$ 25,000
EXPENDITURES				
Reimbursements	1,287	25,000	5,000	5,000
Library Endowment General	2,820	50,000	-	10,000
Library Endowment Large Print	362	10,000	-	5,000
Library Gifts Expenditures	575	10,000	-	-
SCLS Foundation Expenses	420	-	-	5,000
Katie's Kids Expenditures	2,354	5,000	7,501	-
Next Chapter Project	96,089	-	-	-
Miscellaneous	767	50,000	500	-
Total Expenditures	\$ 104,674	\$ 150,000	\$ 13,001	\$ 25,000
NON OPERATING REVENUES				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Non-Operating Revenues	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ (100,140)	\$ (125,000)	\$ (2,001)	\$ -
NET POSITION				
Beginning Net Position	\$ 496,625	\$ 396,485	\$ 396,485	\$ 394,484
Ending Net Position	396,485	271,485	394,484	394,484
NET POSITION - END OF YEAR	\$ 396,485	\$ 271,485	\$ 394,484	\$ 394,484



2024 City of Middleton Budget

YOUTH CENTER REVENUE

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
CONTRIBUTIONS								
214-4500-01 MCPASD CONTRIBUTION	18,500	18,500	18,500	-	18,500	18,500	-	18,500
214-4500-03 DANE COUNTY CONTRIBUTION	9,590	9,186	10,021	8,192	10,021	10,021	-	10,021
214-4500-04 UNITED WAY CONTRIBUTION	12,500	12,500	12,500	9,375	12,500	12,500	-	12,500
TOTAL	28,090	40,186	41,021	17,567	41,021	41,021	-	41,021
DONATIONS								
214-4700-01 GENERAL DONATIONS TO YC	8,000	8,164	8,000	4,816	8,000	8,000	-	8,000
214-4700-03 MCPASD CASH MATCH	4,750	4,750	4,750	4,750	4,750	3,747	-	3,747
214-4700-04 MISC DONATIONS	-	-	-	400	-	-	-	-
TOTAL	12,750	12,914	12,750	9,966	12,750	11,747	-	11,747
MISCELLANEOUS REVENUES								
214-4800-01 TRANSFER IN FR GEN. FUND	98,868	98,868	110,933	110,933	110,933	129,788	(33,000)	96,788
214-4800-02 TRANSFER IN ARPA FUND	20,000	3,271	20,000	-	20,000	-	33,000	33,000
TOTAL	98,868	102,139	130,933	110,933	130,933	129,788	-	129,788
TOTAL YOUTH CENTER REVENUE	139,708	155,238	184,704	138,466	184,704	182,556	-	182,556

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Transfer from General Fund	18,855	(33,000)	(14,145)
2 Transfer from ARPA Fund	(20,000)	33,000	13,000
3 MCPASD Cash Match	(1,003)	-	(1,003)
TOTAL	(2,148)	-	(2,148)



2024 City of Middleton Budget

YOUTH CENTER OPERATIONS

		2022		2023			2024		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
WAGES									
214-5100-110	SALARIES-FULL-TIME	78,765	79,711	83,791	61,312	83,791	88,399	-	88,399
214-5100-120	LTE WAGES	35,740	19,384	35,740	9,928	35,740	32,750	-	32,750
214-5100-135	LONGEVITY	-	-	-	-	-	-	-	-
	TOTAL	114,505	99,094	119,531	71,240	119,531	121,149	-	121,149
PERSONNEL BENEFITS									
214-5100-192	RETIREMENT	6,965	8,425	7,628	6,600	7,628	2,341	-	2,341
214-5100-193	FICA	8,760	5,695	9,144	4,461	9,144	9,268	-	9,268
214-5100-194	HEALTH INSURANCE	20,177	22,947	21,171	16,841	21,171	22,424	-	22,424
214-5100-195	DENTAL INSURANCE	1,455	2,739	2,531	2,054	2,531	2,531	-	2,531
	TOTAL	37,357	39,806	40,474	29,956	40,474	36,564	-	36,564
OPERATING EXPENSES									
214-5100-220	SUPPLIES & MATERIALS	5,323	4,667	4,375	3,143	4,375	4,500	-	4,500
214-5100-221	FUNDRAISING MATERIALS	300	200	300	-	300	300	-	300
214-5100-280	COMMUNICATION	924	1,001	480	549	-	850	-	850
214-5100-310	TRIPS	1,500	1,487	1,500	1,204	-	3,000	-	3,000
214-5100-440	TRAINING & DEVELOPMENT	200	200	200	199	-	200	-	200
214-5100-480	NUTRITIONAL SUPPLIES & MATS	6,952	6,127	8,344	5,318	-	8,500	-	8,500
214-5301-996	CASH MATCH	9,500	-	9,500	-	-	7,493	-	7,493
214-5301-998	PERSONNEL CONTINGENCY	822	-	-	-	-	-	-	-
	TOTAL	25,521	13,682	24,699	10,413	4,675	24,843	-	24,843
TOTAL YOUTH CENTER OPERATIONS		177,383	152,581	184,704	111,609	164,680	182,556	-	182,556

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Youth Center Operating	(3,075)	-	(3,075)
TOTAL	(3,075)	-	(3,075)



Impact Fee Funds (Fund 200)

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Approved</u>	<u>2023</u> <u>Projected</u>	<u>2024</u> <u>Recommended</u>
REVENUES				
Fire Impact Fee	54,918	30,000	2,681	-
EMS Impact Fee	59,960	30,000	2,730	-
Police Impact Fee	-	-	-	-
Investment and Interest Income	(3,930)	2,500	2,500	5,000
Total Revenues	\$ 110,948	\$ 62,500	\$ 7,911	\$ 5,000
EXPENDITURES				
Administrative Expenses	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfer to Debt Service (Fire/EMS)	(65,000)	(65,000)	(65,000)	(65,000)
Transfer to Debt Service (Police)	(150,000)	(150,000)	(150,000)	(150,000)
Other Transfers In (Out)	-	-	-	-
Total Other Sources (Uses)	(215,000)	(215,000)	(215,000)	(215,000)
NET CHANGE IN FUND BALANCE	(104,052)	(152,500)	(207,089)	(210,000)
FUND BALANCE				
Fire & EMS Impact Fees				
Beginning Fund Balance	\$ 472,735	\$ 520,648	\$ 520,648	\$ 462,726
Ending Fund Balance	520,648	517,315	462,726	401,059
Police Impact Fees				
Beginning Fund Balance	\$ 872,185	\$ 720,220	\$ 720,220	\$ 571,053
Ending Fund Balance	720,220	571,053	571,053	422,720
NET AVAILABLE FUND BALANCE	\$ 1,240,868	\$ 1,088,368	\$ 1,033,779	\$ 823,779



Subdivider Fund (Fund 206)

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Approved</u>	<u>2023</u> <u>Projected</u>	<u>2024</u> <u>Recommended</u>
REVENUES				
Stormwater Fee-in-Lieu	5,928	50,000	11,000	50,000
City GIS Fees	473	-	10,000	-
Fee-in-Lieu Street Construction	-	-	249,948	-
Total Revenues	\$ 6,401	\$ 50,000	\$ 270,948	\$ 50,000
EXPENDITURES				
Stormwater Expenditures	1,000	50,000	-	50,000
GIS Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	\$ 1,000	\$ 50,000	\$ -	\$ 50,000
NON OPERATING REVENUES				
Transfers In	-	-	-	-
Investment Income	-	-	-	-
Total Capital Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION				
	\$ 5,401	\$ -	\$ 270,948	\$ -
NET POSITION				
Beginning Net Position	\$ 1,156,333	\$ 1,161,734	\$ 1,161,734	\$ 1,432,682
Ending Net Position	1,161,734	1,161,734	1,432,682	1,432,682
NET POSITION - END OF YEAR				
	\$ 1,161,734	\$ 1,161,734	\$ 1,432,682	\$ 1,432,682



Police Special Activities (Fund 208)

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Approved</u>	<u>2023</u> <u>Projected</u>	<u>2024</u> <u>Recommended</u>
<u>REVENUES</u>				
Bullet Proof Vests	4,813	5,000	5,000	10,000
Evidentiary Money Revenue	4,945	-	-	-
Police Department Donations	13,780	-	1,000	5,000
Canine Donations	885	5,000	1,000	5,000
Miscellaneous	485	-	-	-
Total Revenues	\$ 24,908	\$ 10,000	\$ 7,000	\$ 20,000
<u>EXPENDITURES</u>				
Bullet Proof Vests	6,275	5,000	5,402	5,000
Canine Supplies	2,297	5,000	1,000	5,000
Capital Outlay	-	-	-	-
Miscellaneous	11,263	-	1,000	10,000
Total Expenditures	\$ 19,835	\$ 10,000	\$ 7,402	\$ 20,000
<u>NON OPERATING REVENUES</u>				
Transfers In	-	-	-	-
Investment Income	-	-	-	-
Total Capital Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 5,073	\$ -	\$ (402)	\$ -
NET POSITION				
Beginning Net Position	\$ 38,991	\$ 44,064	\$ 44,064	\$ 43,662
Ending Net Position	44,064	44,064	43,662	43,662
NET POSITION - END OF YEAR	\$ 44,064	\$ 44,064	\$ 43,662	\$ 43,662



EMS Special Activities (Fund 209)

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Approved</u>	<u>2023</u> <u>Projected</u>	<u>2024</u> <u>Recommended</u>
REVENUES				
WI EMS Funding Assistance Pgm.	27,568	20,000	12,195	30,000
EMS Flex Grant	18,692		18,693	
Miscellaneous	3,350	-	2,500	-
Total Revenues	\$ 49,610	\$ 20,000	\$ 33,388	\$ 30,000
EXPENDITURES				
EMS FAP Expenditures	-	20,000	2,000	30,000
EMS Flex Grant Expenditures	-	-	15,000	
Miscellaneous	-	-	-	-
Total Expenditures	\$ -	\$ 20,000	\$ 17,000	\$ 30,000
NON OPERATING REVENUES				
Transfers In	-	-	-	-
Investment Income	-	-	-	-
Total Capital Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 49,610	\$ -	\$ 16,388	\$ -
NET POSITION				
Beginning Net Position	\$ 33,050	\$ 82,660	\$ 82,660	\$ 99,048
Ending Net Position	82,660	82,660	99,048	99,048
NET POSITION - END OF YEAR	\$ 82,660	\$ 82,660	\$ 99,048	\$ 99,048



Senior Center Special Activities (Fund 211)

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Approved</u>	<u>2023</u> <u>Projected</u>	<u>2024</u> <u>Recommended</u>
REVENUES				
Endowment Earnings	(4,847)	5,000	5,000	10,000
Grant Revenue	-	-	6,800	10,000
Senior Center Donations	11,060	-	20,000	10,000
Dane County Nutrition Revenue	34,071	20,000	32,000	30,000
Total Revenues	\$ 40,284	\$ 25,000	\$ 63,800	\$ 60,000
EXPENDITURES				
Payment to Dane County	32,054	20,000	32,000	30,000
Grant Expenditures	-	-	1,000	10,000
MCF Expenditures	624	-	800	-
Gift Expenditures	1,610	-	25,000	10,000
Volunteer Program Expenditures	411	-	-	-
Supplies & Materials	36,787	5,000	5,000	10,000
Total Expenditures	\$ 71,486	\$ 25,000	\$ 63,800	\$ 60,000
NON OPERATING REVENUES				
Transfers In	-	-	-	-
Transfer Out	-	-	-	-
Total Capital Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ (31,202)	\$ -	\$ -	\$ -
NET POSITION				
Beginning Net Position	\$ 191,311	\$ 160,109	\$ 160,109	\$ 160,109
Ending Net Position	160,109	160,109	160,109	160,109
NET POSITION - END OF YEAR	\$ 160,109	\$ 160,109	\$ 160,109	\$ 160,109



Public Lands Special Activities (Fund 210)

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Approved</u>	<u>2023</u> <u>Projected</u>	<u>2024</u> <u>Recommended</u>
<u>REVENUES</u>				
Grants	-	-	-	-
Parkland Fees-in-Lieu	881,048	100,000	361,369	100,000
Street Tree Fees-in-Lieu	-	-	22,500	-
Insurance Recoveries	-	-	-	-
Dog Park Donations	16,754	-	22,000	-
Arbor Day Donations	-	-	-	-
Memorial Donations	4,632	-	-	-
Ski Trail Donations	-	-	-	-
Park Development Revenue	377,689	200,000	300,000	200,000
Public Art Donations	5,950	-	13,000	-
Scholarship Donations	1,160	-	10	-
Flood Damage Donations	-	-	-	-
Gazebo Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	\$ 1,287,233	\$ 300,000	\$ 718,879	\$ 300,000
<u>EXPENDITURES</u>				
Dog Park Supplies & Materials	23,569	-	10,000	20,000
Public Arts Expenditures	6,167	-	15,000	10,000
Memorial Expenditures	253	-	700	5,000
Lakeview Tennis Courts	-	225,000	-	-
Lake Street Boat Launch	-	60,000	-	-
Street Tree Expenditures	4,660	-	5,000	5,000
Parisi Park Shelter	-	-	-	900,000
Park Development Improvements	1,076,677	74,000	25,000	250,000
Lucille Taylor Park Expenditures	-	-	-	-
Bike Park Improvements	273,571	30,000	265,872	-
Community Center Study	-	-	-	-
PBC Trails & Bridges	-	-	1,000	-
Miscellaneous	2,598	-	10,000	10,000
Total Expenditures	\$ 1,387,495	\$ 389,000	\$ 332,572	\$ 1,200,000
<u>NON OPERATING REVENUES</u>				
Transfers In	-	-	-	-
Transfer Out	(8,033)	-	-	-
Total Capital Contributions	\$ (8,033)	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ (108,295)	\$ (89,000)	\$ 386,307	\$ (900,000)
NET POSITION				
Beginning Net Position	\$ 1,941,799	\$ 1,833,503	\$ 1,833,503	\$ 2,219,810
Ending Net Position	1,833,503	1,744,503	2,219,810	1,319,810
NET POSITION - END OF YEAR	\$ 1,833,503	\$ 1,744,503	\$ 2,219,810	\$ 1,319,810



American Rescue Plan Funds (Fund 215)

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Approved</u>	<u>2023</u> <u>Projected</u>	<u>2024</u> <u>Recommended</u>
REVENUES				
Federal Grants	336,262	1,357,691	752,164	1,000,000
Miscellaneous Revenue	-	-	-	-
Total Revenues	\$ 336,262	\$ 1,357,691	\$ 752,164	\$ 1,000,000
EXPENDITURES				
Personnel Expenditures	-	25,000	14,262	33,000
Operating Expenditures	115,264	314,000	300,629	402,000
Capital Expenditures	217,727	1,018,691	437,273	565,000
Total Expenditures	\$ 332,991	\$ 1,357,691	\$ 752,164	\$ 1,000,000
NON OPERATING REVENUES				
Transfer In	-	-	-	-
Transfer Out	(3,271)	-	-	-
Total Non-Operating	\$ (3,271)	\$ -	\$ -	\$ -
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 2021-2023 & 2024 Finance Committee Recommendation

Item #	Project	A	B	C		D	E	A+B+C+E		TOTAL 2021-2024	Finance Committee Notes	
		Actual 2021	Actual 2022	Approved 2023	YTD 9/18/2023	Projected 2023	Allocated 2024	Proposed 2024	Projected 2025			Projected 2026
1	Support MOM Housing Stability & Food Security Programs	-	20,000	20,000	20,000	20,000	20,000	40,000			80,000	Defer to Council on \$20,000 Increase
2	Housing Assistance for Seniors (Moving Costs & Deposits)	-	890	10,000	3,273	5,000	10,000	5,000			10,890	
3	Mental Health First Aid Training	-	6,546	-	-	-	-	-			6,546	
4	Youth Summer Camp Program	-	-	5,000	-	5,000	5,000	5,000			10,000	
5	Energy Efficiency/Solar in NOAH	-	150,000	150,000	150,000	150,000	150,000	150,000			450,000	
6	Misty Valley Stormwater Improvements	-	-	445,000	-	10,000	-	-			10,000	Fund \$50,000 in SWU Budget
7	Hidden Oaks Stormwater Improvements	-	-	40,000	-	10,000	-	-			10,000	Fund \$30,000 in SWU Budget
8	Solar Array on Well #6	-	-	45,088	-	-	-	-			-	
9	Solar Array on Well #8	-	-	146,500	-	-	-	-			-	
10	Council Chambers Meeting Room Technology	-	-	25,000	25,000	25,000	-	-			25,000	
11	Middleton Aquatic Center Improvements	-	67,727	232,273	100,317	197,273	-	35,000			300,000	
12	Risk Evaluation & Single Audits	4,000	-	6,500	-	-	6,500	13,000			17,000	
13	Youth Center PT Position Summary	-	3,271	20,000	-	20,000	-	33,000			56,271	Increase Transfer to YC to \$33,000
14	Public Safety Compensation	-	77,136	-	-	-	-	-			77,136	
15	ARPA Grant Management & Compliance	-	10,692	15,000	-	10,000	10,000	10,000			30,692	
16	Ridges of Pheasant Branch Storm Water	-	-	33,333	33,333	33,333	-	-			33,333	
17	City Hall Access Control Project	-	-	60,000	-	60,000	-	-			60,000	
18	Police HVAC Computer System Upgrade	-	-	10,000	8,500	8,500	-	-			8,500	
19	New Squad Car for Additional Police Staff	-	-	80,000	-	80,000	-	-			80,000	
20	Support for Aquatic Center Seasonal Wages	-	-	14,262	-	14,262	-	-			14,262	
21	Online Payment System	-	2,500	2,500	2,500	2,500	-	-			5,000	
22	Electronic Pollbooks	-	-	16,300	16,296	16,296	-	-			16,296	
23	Streetlight LED Replacement	-	-	155,000	-	75,000	-	80,000			155,000	
24	Planning Files	-	-	10,000	-	10,000	-	-			10,000	
25	Presidential Election Costs	-	-	-	-	-	-	116,500			116,500	
26	Aquatic Center Maintenance	-	-	-	-	-	-	22,500			22,500	
27	ERP Software Consultant / RFP Costs	-	-	-	-	-	-	-			-	Delay Until Future Funding Available
28	City Hall Network Cabling Redesign	-	-	-	-	-	-	-			-	Include \$50,000 in Capital Budget
29	Electric Vehicle Infrastructure Buildout	-	-	-	-	-	-	150,000			150,000	
30	Streetlight Conversion to LED	-	-	-	-	-	-	150,000			150,000	
31	EOC Bidirectional Amplifier Radio Upgrade	-	-	-	-	-	-	45,000			45,000	
32	Municode Hosting	-	-	-	-	-	-	10,000			10,000	Add to ARPA Fund
33	Outside Pruning Services	-	-	-	-	-	-	30,000			30,000	Add to ARPA Fund
34	Ford F-150 Lightning	-	-	-	-	-	-	105,000			105,000	Add to ARPA Fund
TOTAL		4,000	338,762	1,541,756	359,219	752,164	201,500	1,000,000	-	-	2,094,926	

TOTAL ARPA FUNDS	2,096,930
Projected Available	2,004



Economic Development Grant Fund (Fund 216)

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Approved</u>	<u>2023</u> <u>Projected</u>	<u>2024</u> <u>Recommended</u>
REVENUES				
Grants	-	-	-	-
Loan Repayments	100,000	100,000	100,000	100,000
Investment Income	(47)	-	300	-
Total Revenues	\$ 99,953	\$ 100,000	\$ 100,300	\$ 100,000
EXPENDITURES				
MERL Program	-	-	-	-
Other Economic Development	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfer Out	(100,000)	(100,000)	(100,000)	(100,000)
Long Term Debt Issued	-	-	-	-
Investment Income	-	-	-	-
Total Capital Contributions	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)
CHANGE IN NET POSITION	\$ (47)	\$ -	\$ 300	\$ -
NET POSITION				
Beginning Net Position	\$ 16,770	\$ 16,723	\$ 16,723	\$ 17,023
Ending Net Position	16,723	16,723	17,023	17,023
NET POSITION - END OF YEAR	\$ 16,723	\$ 16,723	\$ 17,023	\$ 17,023



Transit Services Fund (Fund 217)

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Approved</u>	<u>2023</u> <u>Projected</u>	<u>2024</u> <u>Recommended</u>
REVENUES				
Grants	-	-	-	1,143,290
Investment Income	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ 1,143,290
EXPENDITURES				
Madison Metro Transit Service	-	-	-	1,712,845
Miscellaneous	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 1,712,845
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	120,137	529,095
Transfer Out	-	-	-	-
Long Term Debt Issued	-	-	-	-
Investment Income	-	-	-	-
Total Capital Contributions	\$ -	\$ -	\$ 120,137	\$ 529,095
CHANGE IN NET POSITION	\$ -	\$ -	\$ 120,137	\$ (40,460)
NET POSITION				
Beginning Net Position	\$ -	\$ -	\$ -	\$ 120,137
Ending Net Position	-	-	120,137	79,677
NET POSITION - END OF YEAR	\$ -	\$ -	\$ 120,137	\$ 79,677

The City of Middleton began receiving direct state transit aid in 2023 which was accounted for in the City's general fund. Beginning in 2024 state transit aid and associated expenditures will be accounted for in an special revenue fund.



Risk Management Fund (Fund 710)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Projected</u>	<u>2024</u> <u>Requested</u>	<u>2024</u> <u>Proposed</u>
REVENUES						
Insurance Cost Allocations						
General Fund	\$ 340,000	\$ 300,000	\$ 350,000	\$ 350,000	\$ 400,000	\$ 375,000
Library Fund	25,600	25,600	27,900	27,900	26,900	26,900
Tourism Fund	2,500	2,600	2,600	2,600	2,450	2,450
Water Utility	42,600	43,150	43,200	43,200	44,600	44,600
Sewer Utility	12,200	12,200	13,700	13,700	14,400	14,400
Golf Course	35,500	35,500	45,400	45,400	45,500	45,500
Airport	1,900	1,900	2,000	2,000	2,000	2,000
Other Revenues & Sources						
Insurance Dividends	64,243	76,010	15,670	15,670	14,133	14,133
Insurance Recoveries	23,763	91,437	25,000	15,000	25,000	25,000
Other Recoveries	7,650	3,320	-	2,500	-	-
Interest on Investments	2,666	(1,224)	1,000	2,500	5,000	5,000
Total Revenues	\$ 558,622	\$ 590,494	\$ 526,470	\$ 520,470	\$ 579,983	\$ 554,983

EXPENDITURES

Insurance Coverage						
Liability Insurance	68,059	65,949	67,377	67,377	68,724	68,724
Excess Liability Insurance	5,336	7,143	8,572	2,214	2,546	2,546
Employment Practices Liability	6,983	7,225	8,309	6,893	7,794	7,794
Cyber Liability	-	-	-	-	-	-
Pollution Liability	3,375	6,214	7,457	5,637	6,032	6,032
Crime Policy	720	1,009	1,211	996	1,046	1,046
Volunteer Accident Policy	812	643	675	486	520	520
Workers Compensation	209,293	214,618	268,213	259,234	290,669	290,669
Auto Physical Damage	23,234	24,157	26,887	25,059	27,891	27,891
Equipment Breakdown	4,171	4,322	5,083	4,523	5,794	5,794
Property Insurance	115,872	118,067	132,059	129,610	142,480	142,480
Subtotal: Insurance Coverage	437,855	449,347	525,843	502,030	553,496	553,496
Claims Costs						
Liability Claims	12,348	129,084	20,000	75,000	25,000	25,000
Property Claims	20,531	11,870	5,000	5,000	10,000	10,000
Auto Physical Damage Claims	1,320	13,783	10,000	10,000	10,000	10,000
Other Claim Costs	560	-	2,500	-	2,500	2,500
Subtotal: Claims Costs	34,759	154,737	37,500	90,000	47,500	47,500
Total Expenditures	\$ 472,614	\$ 604,084	\$ 563,343	\$ 592,030	\$ 600,996	\$ 600,996

CHANGE IN NET POSITION	\$ 86,008	\$ (13,590)	\$ (36,873)	\$ (71,560)	\$ (21,013)	\$ (46,013)
-------------------------------	------------------	--------------------	--------------------	--------------------	--------------------	--------------------

NET POSITION						
Beginning Net Position	\$ 376,739	\$ 462,747	\$ 449,157	\$ 449,157	\$ 377,597	\$ 377,597
Ending Net Position	462,747	449,157	412,284	377,597	356,584	331,584



2024 City of Middleton Budget

CDA REVENUES

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	MISCELLANEOUS REVENUES							
203-4811-00 INTEREST ON INVESTMENTS	1,000	(1,939)	1,000	10,690	10,690	10,000	-	10,000
203-4812-00 TRANSFER IN	70,000	78,033	120,000	-	120,000	140,000	-	140,000
203-4820-00 RENT - JONES	11,788	11,768	11,788	11,542	9,000	5,894	-	5,894
203-4820-04 RENT MIDDLETON STATION PARKIN	3,600	3,600	3,600	1,800	3,600	3,600	-	3,600
203-4875-00 HUBBARD ACTIVITY CENTER	5,500	3,879	5,500	-	-	5,500	-	5,500
203-4890-00 MISCELLANEOUS REVENUES	-	5,000	9,000	-	-	9,000	-	9,000
TOTAL	91,888	100,414	150,888	24,032	143,290	173,994	-	173,994
TOTAL CDA REVENUES	91,888	100,414	150,888	24,032	143,290	173,994	-	173,994

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 CDA Revenue Updates	23,106	-	23,106
TOTAL	23,106	-	23,106



2024 City of Middleton Budget

COMMUNITY DEVELOPMENT AUTHORITY

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
OPERATING EXPENSES								
203-5531-001 ECONOMIC ASSISTANCE PMTS	-	-	-	-	-	-	-	-
203-5531-003 OTHER	-	-	-	-	-	-	-	-
203-5540-001 DOWNTOWN SNOW REMOVAL	25,000	26,920	25,000	39,550	40,000	40,000	-	40,000
203-5540-002 SENIOR CENTER BUILDING MTNANCE	5,000	616	2,000	560	2,000	2,000	-	2,000
203-5540-003 DOWNTOWN MARKETING ASSISTANCE	-	-	-	-	-	-	-	-
203-5540-004 CDA EVENT SPONSORSHIP	7,500	5,993	7,500	14,094	7,500	7,500	-	7,500
203-5540-005 BANNERS/HOLIDAY LIGHTS	10,000	7,454	15,000	4,992	15,000	20,000	-	20,000
203-5540-006 LABOR DOWNTOWN MAINTENANCE	15,000	14,983	27,000	15,434	27,000	27,000	-	27,000
203-5540-007 DOWNTOWN LANDSCAPE/MTNANCE	18,000	32,542	45,000	31,038	45,000	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	11,079	23,050	12,698	23,050	24,031	-	24,031
203-5720-192 RETIREMENT	-	-	1,567	-	-	-	-	-
203-5720-193 FICA	1,610	-	1,763	-	-	1,838	-	1,838
203-5720-210 MISCELLANEOUS EXPENSES	1,000	790	1,000	-	-	731	-	731
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	104,152	175,184	148,880	118,366	159,550	168,100	-	168,100
TOTAL COMMUNITY DEVELOPMENT AUTHORITY	104,152	175,184	148,880	118,366	159,550	168,100	-	168,100

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Downtown Snow Removal	15,000	-	15,000
2 Banners and Misc. Expenses	4,731	-	4,731
TOTAL	19,731	-	19,731



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

TARGET ANNUAL GENERAL CAPITAL BORROWING (Based on 2023-2027 CIP)

Category	2024	2025	2026	2027	2028	Total
Administration/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Inspection	55,000	55,000	43,000	100,000	63,000	316,000
Community Services	-	-	-	-	-	-
Conservancy Lands	165,000	190,500	156,055	100,000	200,000	811,555
EMS	73,000	-	115,000	563,000	100,000	851,000
Fire District	-	-	-	-	-	-
Information Technology	45,000	95,000	75,000	45,000	75,000	335,000
Library	-	-	100,000	-	75,000	175,000
Parks, Recreation & Forestry	524,500	592,000	333,945	305,000	500,000	2,255,445
Pedestrian & Bicycles	-	-	-	-	-	-
Planning	-	-	-	-	-	-
Police	165,000	150,000	100,000	100,000	150,000	665,000
Public Works: Streets	2,220,000	2,000,000	2,005,000	2,000,000	2,000,000	10,225,000
Public Works: Fleet Additions	-	-	350,000	-	-	350,000
Public Works: Other Projects	165,500	305,500	85,000	125,000	150,000	831,000
Vehicle Replacement Plan	525,000	550,000	575,000	600,000	625,000	2,875,000
Water Resources	62,000	62,000	62,000	62,000	62,000	310,000
TOTAL	\$ 4,000,000	\$ 20,000,000				

RECOMMENDED ANNUAL GENERAL CAPITAL BORROWING (2024-2028 CIP)

Category	2024	2025	2026	2027	2028	Total
Administration/Other	\$ -	\$ -	\$ 94,250	\$ 465,000	\$ -	\$ 559,250
Building Inspection	265,000	30,000	18,000	15,000	49,000	377,000
Community Services	-	-	-	-	-	-
Conservancy Lands	141,700	170,000	143,000	106,000	136,000	696,700
EMS	30,000	80,000	100,000	40,000	490,000	740,000
Fire District	-	-	-	-	-	-
Information Technology	95,000	95,000	225,000	120,000	95,000	630,000
Library	-	-	-	-	-	-
Parks, Recreation & Forestry	273,500	602,000	343,750	355,000	195,000	1,769,250
Pedestrian & Bicycles	-	-	-	-	-	-
Planning	110,000	-	-	-	-	110,000
Police	140,000	120,000	122,000	125,000	200,000	707,000
Public Works: Streets	1,875,000	2,014,000	2,000,000	1,935,000	1,950,000	9,774,000
Public Works: Fleet Additions	15,000	-	-	-	-	15,000
Public Works: Other Projects	464,000	204,000	219,000	54,000	50,000	991,000
Vehicle Replacement Plan	555,300	650,000	700,000	750,000	800,000	3,455,300
Water Resources	35,500	35,000	35,000	35,000	35,000	-
TOTAL	\$ 4,000,000	\$ 20,000,000				

AMOUNT OVER TARGET	\$ -					
---------------------------	-------------	-------------	-------------	-------------	-------------	-------------



2024 Capital Budget Decision Matrix - Finance Committee Recommendation

Type of Project	2024 Recommend	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
Capital Projects Funds & TIF	16,627,586	4,000,000	9,920,000	900,000	-	1,807,586
Airport (Non-TIF)	150,000	-	-	8,333	-	141,667
Golf Course	871,753	-	-	371,753	500,000	-
Sewer Utility	670,000	-	-	670,000	-	-
Storm Water Utility	395,000	-	-	395,000	-	-
Water Utility	1,485,000	-	-	1,485,000	-	-
Fire District	206,112	-	-	-	206,112	-
Total	20,405,451	4,000,000	9,920,000	3,830,086	706,112	1,949,253

Department and Project	Project #	Y / N	2024 Recommended	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
ADMINISTRATION								
1 Enterprise ERP Software	AD-24-01	N	-	-	-	-	-	-
TOTAL			-	-	-	-	-	-
AIRPORT								
1 Replacement of AWOS and Localizer Equipment	AI-24-01	Y	150,000	-	-	8,333	-	141,667
TOTAL			150,000	-	-	8,333	-	141,667
BUILDING INSPECTION								
1 City Hall Document Scanning	BI-24-01	Y	60,000	60,000	-	-	-	-
2 Senior Center Dining Room Rewire	BI-24-02	Y	8,000	8,000	-	-	-	-
3 Senior Center Exterior Door Replacement	BI-24-03	Y	75,000	75,000	-	-	-	-
4 Senior Center Furnace Replacements	BI-24-04	Y	30,000	30,000	-	-	-	-
5 Senior Center Floor Replacement/Roof Leak Repair	BI-24-05	Y	17,000	17,000	-	-	-	-
6 MOC HVAC Controls	BI-24-06	Y	60,000	60,000	-	-	-	-
7 City Hall Lower Level Repairs	BI-24-07	Y	15,000	15,000	-	-	-	-
TOTAL			265,000	265,000	-	-	-	-
CONSERVANCY LANDS								
1 Post Flood Tiedeman/Stricker Pond Revegetation	CL-24-01	Y	12,000	12,000	-	-	-	-
2 Pheasant Branch Creek Corridor Restoration	CL-24-02	Y	20,000	20,000	-	-	-	-
3 Bock Hayfield Prairie Conversion	CL-24-03	Y	10,000	10,000	-	-	-	-
4 Master Plan Updates (Bock '09 & Graber Pond '06)	CL-24-04	Y	25,000	25,000	-	-	-	-
5 Bock Community Forest	CL-24-05	Y	10,000	10,000	-	-	-	-
6 Graber Pond Restoration	CL-24-06	Y	10,000	10,000	-	-	-	-
7 Middleton Hills Restorations	CL-24-07	Y	20,000	20,000	-	-	-	-
8 PBC Creek Corridor Bridge Re-decking	CL-24-08	Y	24,700	24,700	-	-	-	-
9 Trail Marking and Deliniation	CL-24-09	Y	10,000	10,000	-	-	-	-
10 Hubbard Property Trail Installation	CL-24-17	N	-	-	-	-	-	-
TOTAL			141,700	141,700	-	-	-	-
EMS								
1 Zoll AED Replacements	EM-24-01	Y	30,000	30,000	-	-	-	-
2 Establish Inventory of Tools and Equipment	EM-24-02	N	-	-	-	-	-	-
TOTAL			30,000	30,000	-	-	-	-
FIRE DISTRICT								
1 Public Safety (Fire) Capital Reserve	FI-24-01	Y	206,112	-	-	-	206,112	-
TOTAL			206,112	-	-	-	206,112	-
GOLF COURSE								
1 Maintenance Building Addition	GC-24-01	Y	800,000	-	-	300,000	500,000	-
2 Monument Sign and Gate Replacement	GC-24-02	Y	60,000	-	-	60,000	-	-
7 Clubhouse and EV Golf Car Design and Planning	GC-24-03	Y	11,753	-	-	11,753	-	-
TOTAL			871,753	-	-	371,753	500,000	-

Y/N Column Definitions

Y (Green) - Item is included in the proposed budget as requested

* (Yellow) - Item is included in the proposed budget with a modified amount

N (Red) - Item is not included in the proposed budget



Department and Project	Project #	Y / N	2024 Recommd	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
INFORMATION TECHNOLOGY								
1 Computer Replacement Plan	IT-24-01	Y	45,000	45,000	-	-	-	-
2 CityHall Network Cabling Redesign	IT-24-02	Y	50,000	50,000	-	-	-	-
TOTAL			95,000	95,000	-	-	-	-
PARKS, RECREATION, & FORESTRY								
1 Lakeview Tennis Courts (carryover)	PR-24-01	Y	-	-	-	-	-	-
2 Penni Klein ADA Compliance (carryover)	PR-24-02	Y	-	-	-	-	-	-
3 Spongy Moth Supression	PR-24-03	Y	24,000	24,000	-	-	-	-
4 Parisi Park Shelter	PR-24-04	Y	900,000	-	-	900,000	-	-
5 Walter Bauman Aquatic Center	PR-24-05	Y	60,000	60,000	-	-	-	-
6 Playground Replacment Program	PR-24-06	Y	100,000	100,000	-	-	-	-
7 Athletic Court Maintenance Program	PR-24-07	Y	34,500	34,500	-	-	-	-
8 Street/Park Tree Planting	PR-24-08	Y	10,000	10,000	-	-	-	-
9 Lakeview East Park Improvements	PR-24-09	Y	45,000	45,000	-	-	-	-
10 Paved Trail (Erdman Park)	PR-24-15	Y	219,586	-	-	-	-	219,586
TOTAL			1,393,086	273,500	-	900,000	-	219,586
PLANNING								
1 Electric Vehicle Infrastructure Buildout (Capital)	PL-24-01	*	150,000	-	-	-	-	150,000
2 Streetlight Conversion to LED (Capital)	PL-24-02	*	150,000	-	-	-	-	150,000
3 Sustainability Matching Funds for Grants (Capital)	PL-24-03	N	-	-	-	-	-	-
4 Citywide Survey of All Historic Properties (Grant)	PL-24-04	Y	50,000	-	-	-	-	50,000
5 Implement University Avenue Corridor Plan, Phase I (TIF 5)	PL-24-05	N	-	-	-	-	-	-
6 Subdivision Ordinance Re-Write (Capital)	PL-24-06	Y	60,000	60,000	-	-	-	-
7 Multi-Use Path on the East Side of Allen Boulevard (TIF 5)	PL-24-07	Y	300,000	-	300,000	-	-	-
8 North Mendota Trail Easement Acquisition (Capital)	PL-24-08	Y	50,000	50,000	-	-	-	-
9 Lisa Lane Streetscaping (TIF 5)	PL-24-09	Y	450,000	-	450,000	-	-	-
10 Cayuga Connector (TIF 3)	PL-24-10	Y	70,000	-	70,000	-	-	-
TOTAL			1,280,000	110,000	820,000	-	-	350,000
POLICE DEPARTMENT								
1 UPS Replacement	PD-24-01	Y	70,000	70,000	-	-	-	-
2 Panasonic Arbitrator In-Car Recording System Replaceme	PD-24-02	Y	70,000	70,000	-	-	-	-
3 Emergency Operations Center - Bidirectional Amplifier Ra	PD-24-03	*	45,000	-	-	-	-	45,000
TOTAL			185,000	140,000	-	-	-	45,000
PUBLIC WORKS (STREETS)								
1 Pleasant View Rd: Reconstruction (TIF #3)	PW-24-01	Y	5,000,000	-	5,000,000	-	-	-
2 Parmenter St: Reconstr. (Century-Greenbriar) (TIF #3)	PW-24-02	Y	4,600,000	-	3,600,000	-	-	1,000,000
3 Street Surface Treatments (incl. crack filling)	PW-24-03	Y	250,000	250,000	-	-	-	-
4 Elmwood Ave: Resurfacing (Parmenter - Bristol)	PW-24-04	Y	170,000	170,000	-	-	-	-
5 Lake/Dewey: Reconstruction	PW-24-05	Y	615,000	615,000	-	-	-	-
6 N. Westfield/Hampstead: Resurfacing	PW-24-06	Y	360,000	360,000	-	-	-	-
7 Clark/Lee: Reconstruction Re-design	PW-24-07	N	-	-	-	-	-	-
8 Franklin: Reconstruction Design (Bristol-Branch)	PW-24-08	Y	65,000	65,000	-	-	-	-
9 Mound: Reconstruction Design	PW-24-09	N	-	-	-	-	-	-
10 2025 Resurfacing: Soil Testing	PW-24-10	Y	10,000	10,000	-	-	-	-
11 Kenyon: Resurfacing	PW-24-11	Y	380,000	380,000	-	-	-	-
12 Belle Fontaine/High: Intersection Reconfiguration	PW-24-12	N	-	-	-	-	-	-
13 Elmwood: Traffic Calming Design	PW-24-13	N	-	-	-	-	-	-
14 Park/Elmwood: Intersection Reconfiguration Design	PW-24-14	Y	25,000	25,000	-	-	-	-
15 Century Ave: Bridge Replacement (TIF)	PW-24-21	Y	500,000	-	500,000	-	-	-
TOTAL			11,975,000	1,875,000	9,100,000	-	-	1,000,000

Y/N Column Definitions

Y (Green) - Item is included in the proposed budget as requested

* (Yellow) - Item is included in the proposed budget with a modified amount

N (Red) - Item is not included in the proposed budget



Department and Project	Project #	Y / N	2024 Recommended	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
PUBLIC WORKS (OTHER)								
1 Fly Dane - 2024	PO-24-01	Y	8,000	8,000	-	-	-	-
2 Century/Hedden: Traffic Signal Upgrade	PO-24-02	Y	20,000	5,000	-	-	-	15,000
3 Century/Allen/Lake: Int. Reconfig. & Traffic Signal Upgrad	PO-24-03	Y	145,000	72,000	-	-	-	73,000
4 MOC: Surveillance Cameras	PO-24-04	Y	16,000	16,000	-	-	-	-
5 MOC Vehicle Wash Bay: Epoxy Coating on Walls	PO-24-05	Y	15,000	15,000	-	-	-	-
6 Mobile Radio Replacements, DPW	PO-24-06	Y	24,000	24,000	-	-	-	-
7 MOC: Replace Overhead Doors	PO-24-07	*	50,000	50,000	-	-	-	-
8 MOC: Mechanic's Room Shelving	PO-24-08	Y	12,000	12,000	-	-	-	-
9 MOC: Replace/Add Ceiling Fans	PO-24-09	Y	30,000	30,000	-	-	-	-
10 University: Replace Steel Street Light Poles w/ Aluminum	PO-24-10	Y	185,000	185,000	-	-	-	-
11 Rectangular Rapid Flashing Beacon (Location TBD)	PO-24-11	Y	15,000	15,000	-	-	-	-
12 Rail Crossing Replacement	PO-24-12	N	-	-	-	-	-	-
13 Traffic Signal LPI Programming	PO-24-13	Y	20,000	20,000	-	-	-	-
14 Landscape Reimbursement Agreement: 6524 Oakwood PI	PO-24-14	Y	12,000	12,000	-	-	-	-
TOTAL			552,000	464,000	-	-	-	88,000
PUBLIC WORKS (FLEET ADDITIONS)								
1 Ford F-150 Lightning (EV Pickup)	PV-24-01	*	105,000	-	-	-	-	105,000
2 EZ-HD08 Pole Claw, Double Cylinder, Heavy-Duty	PV-24-02	Y	15,000	15,000	-	-	-	-
TOTAL			120,000	15,000	-	-	-	105,000
SEWER UTILITY								
1 Sewer Main Replacement	SU-24-01	Y	300,000	-	-	300,000	-	-
2 Sewer Lift Station SCADA Upgrade	SU-24-02	Y	300,000	-	-	300,000	-	-
3 Sanitary Facilities Condition Review	SU-24-03	Y	50,000	-	-	50,000	-	-
4 Baskerville Electrical Panel Upgrade	SU-24-04	Y	20,000	-	-	20,000	-	-
TOTAL			670,000	-	-	670,000	-	-
STORM WATER UTILITY								
1 Referendum Consultant	SW-24-01	Y	50,000	-	-	50,000	-	-
2 Middleton Hills SE Pond: Dredging	SW-24-02	Y	150,000	-	-	150,000	-	-
3 Spring Hill Pond: Sediment Removal	SW-24-03	Y	175,000	-	-	175,000	-	-
4 Donna Pond Repair	SW-24-06	Y	20,000	-	-	20,000	-	-
TOTAL			395,000	-	-	395,000	-	-
VEHICLE & EQUIPMENT REPLACEMENT PLAN								
1 Vehicle Replacement Plan Annual Funding	VE-24-01	*	555,300	555,300	-	-	-	-
TOTAL			555,300	555,300	-	-	-	-
WATER RESOURCES COMMISSION								
1 Flood Mapping	WR-24-02	Y	35,500	35,500	-	-	-	-
TOTAL			35,500	35,500	-	-	-	-
WATER UTILITY								
1 Water Meter Replacement	WU-24-01	Y	75,000	-	-	75,000	-	-
2 Water Main Replacement	WU-24-02	Y	1,200,000	-	-	1,200,000	-	-
3 Water Utility Vehicle Replacement	WU-24-04	Y	90,000	-	-	90,000	-	-
4 Tower #2 Inspection & Observation Report	WU-24-06	Y	20,000	-	-	20,000	-	-
5 Water Facilities Condition Review	WU-24-07	Y	100,000	-	-	100,000	-	-
TOTAL			1,485,000	-	-	1,485,000	-	-
TOTAL ALL DEPARTMENTS			20,405,451	4,000,000	9,920,000	3,830,086	706,112	1,949,253

Y/N Column Definitions

Y (Green) - Item is included in the proposed budget as requested

* (Yellow) - Item is included in the proposed budget with a modified amount

N (Red) - Item is not included in the proposed budget



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2024 TO 2028**

REQUESTED PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source	Project #	Priority	2024	2025	2026	2027	2028	Total
ADMINISTRATION/OTHER			2024	2025	2026	2027	2028	Total
Enterprise ERP Software	AD-24-01	1	550,000	-	-	-	-	550,000
TOTAL PROJECTS			550,000	-	-	-	-	550,000
General Capital Borrowing			-	-	-	-	-	-
Other Funding Sources			550,000	-	-	-	-	550,000
TOTAL SOURCES			550,000	-	-	-	-	550,000
AIRPORT			2024	2025	2026	2027	2028	Total
Replacement of AWOS and Localizer Equipment	AI-24-01	1	150,000	-	-	-	-	150,000
Taxiway A - Design	AI-24-04	2	-	150,000	-	-	-	150,000
Taxiway A - Reconstruction	AI-24-06	3	-	-	1,350,000	-	-	1,350,000
Runway 10/28 - Design	AI-24-07	4	-	-	200,000	-	-	200,000
Runway 10/28 - Construction	AI-24-08	5	-	-	-	2,000,000	-	2,000,000
TOTAL PROJECTS			150,000	150,000	1,550,000	2,000,000	-	3,850,000
General Capital Borrowing			-	-	-	-	-	-
Other Funding Sources			150,000	150,000	1,550,000	2,000,000	-	3,850,000
TOTAL SOURCES			150,000	150,000	1,550,000	2,000,000	-	3,850,000
BUILDING INSPECTION			2024	2025	2026	2027	2028	Total
City Hall Document Scanning	BI-24-01	1	60,000	-	-	-	-	60,000
Senior Center Dining Room Rewire	BI-24-02	2	8,000	-	-	-	-	8,000
Senior Center Exterior Door Replacement	BI-24-03	3	75,000	-	-	-	-	75,000
Senior Center Furnace Replacements	BI-24-04	4	30,000	30,000	18,000	15,000	-	93,000
Senior Center Floor Replacement/Roof Leak Repair	BI-24-05	5	17,000	-	-	-	-	17,000
MOC HVAC Controls	BI-24-06	6	60,000	-	-	-	-	60,000
City Hall Lower Level Repairs	BI-24-07	7	15,000	-	-	-	-	15,000
TOTAL PROJECTS			265,000	30,000	18,000	15,000	-	328,000
General Capital Borrowing			265,000	30,000	18,000	15,000	-	328,000
Other Funding Sources			-	-	-	-	-	-
TOTAL SOURCES			265,000	30,000	18,000	15,000	-	328,000
CONSERVANCY LANDS			2024	2025	2026	2027	2028	Total
Post Flood Tiedeman/Stricker Pond Revegitation	CL-24-01	1	12,000	-	-	-	-	12,000
Pheasant Branch Creek Corridor Restoration	CL-24-02	2	20,000	20,000	22,000	22,000	24,000	108,000
Bock Hayfield Prairie Conversion	CL-24-03	3	10,000	10,000	12,000	12,000	14,000	58,000
Master Plan Updates (Bock '09 & Graber Pond '06)	CL-24-04	4	25,000	-	-	-	-	25,000
Bock Community Forest	CL-24-05	5	10,000	5,000	-	-	-	15,000
Graber Pond Restoration	CL-24-06	6	10,000	10,000	12,000	12,000	14,000	58,000
Middleton Hills Restorations	CL-24-07	7	20,000	10,000	-	-	-	30,000
PBC Creek Corridor Bridge Re-decking	CL-24-08	8	24,700	-	-	-	-	24,700
Trail Marking and Deliniation	CL-24-09	9	10,000	-	12,000	-	14,000	36,000
Master Plan Updates (N. Fork '05 & Hidden Oaks)	CL-24-10	10	-	25,000	-	-	-	25,000
North Fork Restoration	CL-24-11	11	-	10,000	12,000	12,000	14,000	48,000
Pheasant Branch Conservancy Tile Break	CL-24-12	12	-	15,000	12,000	12,000	14,000	53,000
Mary E Jacobsen Trail Installation	CL-24-13	13	-	15,000	-	-	-	15,000
Master Plan Updates (Esser '04 & S. Fork)	CL-24-14	14	-	-	25,000	-	-	25,000
Esser Pond Restoration	CL-24-15	15	-	-	12,000	12,000	14,000	38,000
South Fork Oak Woodland Restoration	CL-24-16	16	-	-	12,000	12,000	14,000	38,000
Hubbard Property Trail Installation	CL-24-17	17	25,000	-	-	-	-	25,000
Hidden Oaks Restoration	CL-24-18	18	-	10,000	12,000	12,000	14,000	48,000
PBC Signage	CL-24-19	19	-	40,000	-	-	-	40,000
TOTAL PROJECTS			166,700	170,000	143,000	106,000	136,000	721,700
General Capital Borrowing			166,700	170,000	143,000	106,000	136,000	721,700
Other Funding Sources			-	-	-	-	-	-
TOTAL SOURCES			166,700	170,000	143,000	106,000	136,000	721,700



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2024 TO 2028**

REQUESTED PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source	Project #	Priority	2024	2025	2026	2027	2028	Total
EMERGENCY MEDICAL SERVICES			2024	2025	2026	2027	2028	Total
Zoll AED Replacements	EM-24-01	1	30,000	-	30,000	-	-	60,000
Establish Inventory of Tools and Equipment	EM-24-02	2	16,000	-	-	-	-	16,000
HVAC Control Systems and Boiler Upgrade	EM-24-03	3	-	80,000	-	40,000	-	120,000
EMS Satellite Station	EM-24-04	4	-	800,000	4,200,000	-	-	5,000,000
EMS Building Roof Replacement	EM-24-05	5	-	-	-	-	90,000	90,000
EMS Station Alerting System Upgrade	EM-24-06	6	-	-	70,000	-	-	70,000
TOTAL PROJECTS			46,000	880,000	4,300,000	40,000	90,000	5,356,000
General Capital Borrowing			46,000	880,000	4,300,000	40,000	90,000	5,356,000
Other Funding Sources			-	-	-	-	-	-
TOTAL SOURCES			46,000	880,000	4,300,000	40,000	90,000	5,356,000
FIRE DISTRICT			2024	2025	2026	2027	2028	Total
Public Safety (Fire) Capital Reserve	FI-24-01	1	206,112	212,295	218,664	225,224	231,981	1,094,276
TOTAL PROJECTS			206,112	212,295	218,664	225,224	231,981	1,094,276
General Capital Borrowing			-	-	-	-	-	-
Other Funding Sources			206,112	212,295	218,664	225,224	231,981	1,094,276
TOTAL SOURCES			206,112	212,295	218,664	225,224	231,981	1,094,276
GOLF COURSE			2024	2025	2026	2027	2028	Total
Maintenance Building Addition	GC-24-01	1	800,000	-	-	-	-	800,000
Monument Sign and Gate Replacement	GC-24-02	2	60,000	-	-	-	-	60,000
Clubhouse and EV Golf Car Design and Planning	GC-24-03	3	11,753	-	1,000,000	-	-	1,011,753
FW Mower	GC-24-04	4	-	80,000	-	80,000	-	160,000
Rough Mower	GC-24-05	5	-	50,000	-	50,000	-	100,000
Greens Mower	GC-24-06	6	-	100,000	100,000	100,000	-	300,000
Utility Vehicle	GC-24-07	7	-	35,000	-	-	35,000	70,000
Patio Furniture	GC-24-08	8	-	100,000	-	-	-	100,000
PermaEdge & Porous Pave bunker renovation	GC-24-09	9	-	20,000	20,000	20,000	-	60,000
Cartpath improvements	GC-24-10	10	-	20,000	20,000	20,000	-	60,000
Practice Range Redesign	GC-24-11	11	-	500,000	-	-	-	500,000
Fencing	GC-24-12	12	-	25,000	-	-	-	25,000
Parking lot patchwork	GC-24-13	13	-	-	50,000	-	-	50,000
Skidsteer	GC-24-14	14	-	-	-	80,000	-	80,000
Mini Excavator	GC-24-15	15	-	-	-	80,000	-	80,000
Clubhouse interior upgrade	GC-24-16	16	-	-	-	-	350,000	350,000
Bunker Renovation	GC-24-17	17	-	-	-	-	200,000	200,000
Bunker (Sand Trap) Rake	GC-24-18	18	-	-	-	-	35,000	35,000
TOTAL PROJECTS			871,753	930,000	1,190,000	430,000	620,000	4,041,753
General Capital Borrowing			-	-	-	-	-	-
Other Funding Sources			871,753	930,000	1,190,000	430,000	620,000	4,041,753
TOTAL SOURCES			871,753	930,000	1,190,000	430,000	620,000	4,041,753
INFORMATION TECHNOLOGY			2024	2025	2026	2027	2028	Total
Computer Replacement Plan	IT-24-01	1	45,000	45,000	45,000	45,000	45,000	225,000
CityHall Network Cabling Redesign	IT-24-02	2	50,000	-	-	-	-	50,000
CityHall/Library Firewall Replacement	IT-24-03	3	-	50,000	-	-	-	50,000
MOC/Taylor Park Firewall Replacement	IT-24-04	4	-	-	30,000	-	-	30,000
PD Isilon SAN Storage Replacement	IT-24-05	5	-	-	150,000	-	-	150,000
Host Server Replacement Plan	IT-24-06	6	-	-	-	75,000	-	75,000
Switch Replacement Plan	IT-24-07	7	-	-	-	-	50,000	50,000
TOTAL PROJECTS			95,000	95,000	225,000	120,000	95,000	630,000
General Capital Borrowing			95,000	95,000	225,000	120,000	95,000	630,000
Other Funding Sources			-	-	-	-	-	-
TOTAL SOURCES			95,000	95,000	225,000	120,000	95,000	630,000



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2024 TO 2028**

REQUESTED PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source	Project #	Priority	2024	2025	2026	2027	2028	Total
PARKS, RECREATION & FORESTRY			2024	2025	2026	2027	2028	Total
Lakeview Tennis Courts (carryover)	PR-24-01	1	-	-	-	-	-	-
Penni Klein ADA Compliance (carryover)	PR-24-02	2	-	-	-	-	-	-
Spongy Moth Suppression	PR-24-03	3	24,000	-	-	-	-	24,000
Parisi Park Shelter	PR-24-04	4	900,000	-	-	-	-	900,000
Walter Bauman Aquatic Center	PR-24-05	5	60,000	100,000	100,000	100,000	100,000	460,000
Playground Replacement Program	PR-24-06	6	100,000	40,000	60,000	100,000	60,000	360,000
Athletic Court Maintenance Program	PR-24-07	7	34,500	57,000	120,000	45,000	25,000	281,500
Street/Park Tree Planting	PR-24-08	8	10,000	10,000	10,000	10,000	10,000	50,000
Lakeview East Park Improvements	PR-24-09	9	45,000	-	-	-	-	45,000
All Abilities Playground	PR-24-10	10	-	1,000,000	-	-	-	1,000,000
Orchid Heights Path	PR-24-11	11	-	395,000	-	-	-	395,000
Parkside Heights Path	PR-24-12	12	-	-	53,750	-	-	53,750
Taylor Park parking lot	PR-24-13	13	-	-	-	100,000	-	100,000
Paved Trail (Erdman Park)	PR-24-15	15	219,586	-	-	-	-	219,586
			1,393,086	1,602,000	343,750	355,000	195,000	3,888,836
General Capital Borrowing			273,500	852,000	343,750	355,000	195,000	2,019,250
Other Funding Sources			1,119,586	750,000	-	-	-	1,869,586
TOTAL SOURCES			1,393,086	1,602,000	343,750	355,000	195,000	3,888,836
PLANNING			2024	2025	2026	2027	2028	Total
Electric Vehicle Infrastructure Buildout (Capital)	PL-24-01	1	150,000	-	-	-	-	150,000
Streetlight Conversion to LED (Capital)	PL-24-02	2	150,000	-	-	-	-	150,000
Sustainability Matching Funds for Grants (Capital)	PL-24-03	3	100,000	-	-	-	-	100,000
Citywide Survey of All Historic Properties (Grant)	PL-24-04	4	50,000	-	-	-	-	50,000
Implement University Avenue Corridor Plan, Phase I (TIF)	PL-24-05	5	-	TBD	-	-	-	-
Subdivision Ordinance Re-Write (Capital)	PL-24-06	6	60,000	-	-	-	-	60,000
Multi-Use Path on the East Side of Allen Boulevard (TIF 5)	PL-24-07	7	300,000	-	-	-	-	300,000
North Mendota Trail Easement Acquisition (Capital)	PL-24-08	8	50,000	-	-	-	-	50,000
Lisa Lane Streetscaping (TIF 5)	PL-24-09	9	450,000	-	-	-	-	450,000
Cayuga Connector (TIF 3)	PL-24-10	10	70,000	375,000	-	-	-	445,000
			1,380,000	375,000	-	-	-	1,755,000
General Capital Borrowing			510,000	-	-	-	-	510,000
Other Funding Sources			870,000	375,000	-	-	-	1,245,000
TOTAL SOURCES			1,380,000	375,000	-	-	-	1,755,000
POLICE DEPARTMENT			2024	2025	2026	2027	2028	Total
UPS Replacement	PD-24-01	1	70,000	-	-	-	-	70,000
Panasonic Arbitrator In-Car Recording System Replacement	PD-24-02	2	70,000	-	-	-	-	70,000
Emergency Operations Center - Bidirectional Amplifier Replacement	PD-24-03	3	45,000	-	-	-	-	45,000
Utility Task Vehicle - Electric	PD-24-04	4	-	30,000	-	-	-	30,000
Patrol Rifles Replacement Project	PD-24-05	5	-	70,000	-	-	-	70,000
Unmanned Aerial Vehicle - Drone	PD-24-06	6	-	20,000	-	-	-	20,000
Varda Alarm Replacement Project	PD-24-07	7	-	-	12,000	-	-	12,000
Dispatch Console Replacement Project	PD-24-08	8	-	-	110,000	-	-	110,000
Police Department Surveillance Camera Replacement Project	PD-24-09	9	-	-	-	125,000	-	125,000
Taser Replacement Project	PD-24-10	10	-	-	-	-	200,000	200,000
			185,000	120,000	122,000	125,000	200,000	752,000
General Capital Borrowing			185,000	120,000	122,000	125,000	200,000	752,000
Other Funding Sources			-	-	-	-	-	-
TOTAL SOURCES			185,000	120,000	122,000	125,000	200,000	752,000



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2024 TO 2028**

REQUESTED PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source	Project #	Priority	2024	2025	2026	2027	2028	Total
PUBLIC WORKS: STREETS			2024	2025	2026	2027	2028	Total
Pleasant View Rd: Reconstruction (TIF #3)	PW-24-01	1	5,000,000	-	-	-	-	5,000,000
Parmenter St: Reconstr. (Century-Greenbriar) (TIF #3)	PW-24-02	2	4,600,000	-	-	-	-	4,600,000
Street Surface Treatments (incl. crack filling)	PW-24-03	3	250,000	250,000	250,000	250,000	250,000	1,250,000
Elmwood Ave: Resurfacing (Parmenter - Bristol)	PW-24-04	4	170,000	-	-	-	-	170,000
Lake/Dewey: Reconstruction	PW-24-05	5	615,000	-	-	-	-	615,000
N. Westfield/Hampstead: Resurfacing	PW-24-06	6	360,000	-	-	-	-	360,000
Clark/Lee: Reconstruction Re-design	PW-24-07	7	40,000	450,000	-	-	-	490,000
Franklin: Reconstruction Design (Bristol-Branch)	PW-24-08	8	65,000	840,000	-	-	-	905,000
Mound: Reconstruction Design	PW-24-09	9	40,000	85,000	-	-	-	125,000
2025 Resurfacing: Soil Testing	PW-24-10	10	10,000	-	-	-	-	10,000
Kenyon: Resurfacing	PW-24-11	11	380,000	-	-	-	-	380,000
Belle Fontaine/High: Intersection Reconfiguration	PW-24-12	12	20,000	75,000	-	-	-	95,000
Elmwood: Traffic Calming Design	PW-24-13	13	25,000	-	-	-	-	25,000
Park/Elmwood: Intersection Reconfiguration Design	PW-24-14	14	25,000	-	-	-	-	25,000
Diane/Mathews: Resurfacing	PW-24-15	15	-	205,000	-	-	-	205,000
Spring Hill: Resurfacing	PW-24-16	16	-	420,000	-	-	-	420,000
Library Parking Lot: Resurfacing	PW-24-17	17	-	200,000	-	-	-	200,000
Columbus: Reconstruction	PW-24-18	18	-	75,000	915,000	-	-	990,000
Century Ave: Resurfacing	PW-24-19	19	-	-	1,200,000	-	-	1,200,000
Lakeview/Elm: Reconstruction	PW-24-20	20	-	-	60,000	600,000	-	660,000
Century Ave: Bridge Replacement (TIF)	PW-24-21	21	500,000	-	-	600,000	-	1,100,000
2027 Resurfacing Projects	PW-24-22	22	-	-	25,000	1,060,000	-	1,085,000
2028 Resurfacing Projects	PW-24-23	23	-	-	-	25,000	1,700,000	1,725,000
			12,100,000	2,600,000	2,450,000	2,535,000	1,950,000	21,635,000
General Capital Borrowing			2,000,000	2,600,000	1,850,000	1,935,000	1,950,000	10,335,000
Other Funding Sources			10,100,000	-	600,000	600,000	-	11,300,000
TOTAL SOURCES			12,100,000	2,600,000	2,450,000	2,535,000	1,950,000	21,635,000
PUBLIC WORKS: FLEET ADDITIONS			2024	2025	2026	2027	2028	Total
Ford F-150 Lightning (EV Pickup)	PV-24-01	1	105,000	-	-	-	-	105,000
EZ-HD08 Pole Claw, Double Cylinder, Heavy-Duty	PV-24-02	2	15,000	-	-	-	-	15,000
			120,000	-	-	-	-	120,000
General Capital Borrowing			120,000	-	-	-	-	120,000
Other Funding Sources			-	-	-	-	-	-
TOTAL SOURCES			120,000	-	-	-	-	120,000
PUBLIC WORKS: OTHER PROJECTS			2024	2025	2026	2027	2028	Total
Fly Dane - 2024	PO-24-01	1	8,000	-	-	-	-	8,000
Century/Hedden: Traffic Signal Upgrade	PO-24-02	2	20,000	-	-	-	-	20,000
Century/Allen/Lake: Int. Reconfig. & Traffic Signal Upgrade	PO-24-03	3	145,000	280,000	-	-	-	425,000
MOC: Surveillance Cameras	PO-24-04	4	16,000	-	-	-	-	16,000
MOC Vehicle Wash Bay: Epoxy Coating on Walls	PO-24-05	5	15,000	-	-	-	-	15,000
Mobile Radio Replacements, DPW	PO-24-06	6	24,000	24,000	24,000	24,000	-	96,000
MOC: Replace Overhead Doors	PO-24-07	7	140,000	-	-	-	-	140,000
MOC: Mechanic's Room Shelving	PO-24-08	8	12,000	-	-	-	-	12,000
MOC: Replace/Add Ceiling Fans	PO-24-09	9	30,000	-	-	-	-	30,000
University: Replace Steel Street Light Poles w/ Aluminum	PO-24-10	10	185,000	-	-	-	-	185,000
Rectangular Rapid Flashing Beacon (Location TBD)	PO-24-11	11	15,000	-	-	-	-	15,000
Rail Crossing Replacement	PO-24-12	12	10,000	-	-	-	-	10,000
Traffic Signal LPI Programming	PO-24-13	13	20,000	-	-	-	-	20,000
Landscape Reimbursement Agreement: 6524 Oakwood P	PO-24-14	14	12,000	-	-	-	-	12,000
Traffic Impact Analysis Guidelines: Update	PO-24-15	15	-	15,000	-	-	-	15,000
Century Ave: Road Diet Study	PO-24-16	16	-	25,000	-	-	-	25,000
Downtown: Terrace Brick Paver Repairs	PO-24-17	17	-	-	75,000	-	-	75,000
CTH Q/Hedden: Traffic Signal Programming Changes	PO-24-18	18	-	-	20,000	-	-	20,000
Tiedeman Pond: Addl. Pedestrian Connection	PO-24-19	19	-	-	-	30,000	-	30,000
			652,000	344,000	119,000	54,000	-	1,169,000
General Capital Borrowing			564,000	204,000	119,000	54,000	-	941,000
Other Funding Sources			88,000	140,000	-	-	-	228,000
TOTAL SOURCES			652,000	344,000	119,000	54,000	-	1,169,000



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2024 TO 2028**

REQUESTED PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source	Project #	Priority	2024	2025	2026	2027	2028	Total
SEWER UTILITY			2024	2025	2026	2027	2028	Total
Sewer Main Replacement	SU-24-01	1	300,000	300,000	300,000	300,000	300,000	1,500,000
Sewer Lift Station SCADA Upgrade	SU-24-02	2	300,000	-	-	-	-	300,000
Sanitary Facilities Condition Review	SU-24-03	3	50,000	-	-	-	-	50,000
Baskerville Electrical Panel Upgrade	SU-24-04	4	20,000	-	-	-	-	20,000
			<u>670,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>1,870,000</u>
General Capital Borrowing			-	-	-	-	-	-
Other Funding Sources			<u>670,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>1,870,000</u>
TOTAL SOURCES			670,000	300,000	300,000	300,000	300,000	1,870,000
STORM WATER UTILITY			2024	2025	2026	2027	2028	Total
Referendum Consultant	SW-24-01	1	50,000	-	-	-	-	50,000
Middleton Hills SE Pond: Dredging	SW-24-02	2	150,000	-	-	-	-	150,000
Spring Hill Pond: Sediment Removal	SW-24-03	3	175,000	-	-	-	-	175,000
Misty Valley	SW-24-04	4	-	400,000	-	-	-	400,000
Hidden Oaks	SW-24-05	5	-	300,000	-	-	-	300,000
Donna Pond Repair	SW-24-06	6	20,000	-	-	-	-	20,000
Greenway Blvd. Greenway Maintenance	SW-24-07	7	-	-	15,000	100,000	-	115,000
Relocate Dredge Spoils From Confluence Pond	SW-24-08	8	-	-	-	150,000	-	150,000
Airport Ditch Sediment removal	SW-24-09	9	-	-	20,000	-	-	20,000
Algonquin Ditch maintenance	SW-24-10	10	-	-	-	30,000	-	30,000
Airport Rd. Business Park Drainageway	SW-24-11	11	-	-	-	25,000	-	25,000
Airport Ditches Assessment and Dredging	SW-24-12	12	-	-	-	15,000	150,000	165,000
			<u>395,000</u>	<u>700,000</u>	<u>35,000</u>	<u>320,000</u>	<u>150,000</u>	<u>1,600,000</u>
General Capital Borrowing			-	-	-	-	-	-
Other Funding Sources			<u>395,000</u>	<u>700,000</u>	<u>35,000</u>	<u>320,000</u>	<u>150,000</u>	<u>1,600,000</u>
TOTAL SOURCES			395,000	700,000	35,000	320,000	150,000	1,600,000
VEHICLE & EQUIPMENT REPLACEMENT			2024	2025	2026	2027	2028	Total
Vehicle Replacement Plan Annual Funding	VE-24-01	1	600,000	650,000	700,000	750,000	800,000	3,500,000
			<u>600,000</u>	<u>650,000</u>	<u>700,000</u>	<u>750,000</u>	<u>800,000</u>	<u>3,500,000</u>
General Capital Borrowing			600,000	650,000	700,000	750,000	800,000	3,500,000
Other Funding Sources			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SOURCES			600,000	650,000	700,000	750,000	800,000	3,500,000
WATER RESOURCES			2024	2025	2026	2027	2028	Total
Adaptive Management / TMDL Compliance	WR-24-01	1	-	-	-	-	-	-
Flood Mapping	WR-24-02	2	35,500	35,000	35,000	35,000	-	140,500
South Pond Dredging	WR-24-03	3	-	75,000	-	500,000	500,000	1,075,000
Esser Pond Dredge & Outfall Improvements	WR-24-04	4	-	50,000	300,000	-	-	350,000
Flood Reduction Project - TBD	WR-24-05	5	-	75,000	-	-	1,000,000	1,075,000
Confluence Pond Weir Modification	WR-24-06	6	-	20,000	80,000	-	-	100,000
Confluence Pond Expansion	WR-24-07	7	-	-	150,000	2,600,000	1,000,000	3,750,000
South Fork Culverts	WR-24-08	8	-	-	-	50,000	450,000	500,000
			<u>35,500</u>	<u>255,000</u>	<u>565,000</u>	<u>3,185,000</u>	<u>2,950,000</u>	<u>6,990,500</u>
General Capital Borrowing			35,500	180,000	565,000	3,185,000	1,950,000	5,915,500
Other Funding Sources			<u>-</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>1,075,000</u>
TOTAL SOURCES			35,500	255,000	565,000	3,185,000	2,950,000	6,990,500



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2024 TO 2028**

REQUESTED PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source	Project #	Priority	2024	2025	2026	2027	2028	Total
WATER UTILITY			2024	2025	2026	2027	2028	Total
Water Meter Replacement	WU-24-01	1	75,000	75,000	75,000	75,000	75,000	375,000
Water Main Replacement	WU-24-02	2	1,200,000	1,275,000	400,000	225,000	100,000	3,200,000
Well Rehab	WU-24-03	3	-	175,000	-	175,000	-	350,000
Water Utility Vehicle Replacement	WU-24-04	4	90,000	90,000	170,000	190,000	106,000	646,000
Water Utility Equipment Replacement	WU-24-05	5	-	-	12,000	15,000	9,000	36,000
Tower #2 Inspection & Observation Report	WU-24-06	6	20,000	-	-	-	-	20,000
Water Facilities Condition Review	WU-24-07	7	100,000	-	-	-	-	100,000
			<u>1,485,000</u>	<u>1,615,000</u>	<u>657,000</u>	<u>680,000</u>	<u>290,000</u>	<u>4,727,000</u>
General Capital Borrowing			-	-	-	-	-	-
Other Funding Sources			<u>1,485,000</u>	<u>1,615,000</u>	<u>657,000</u>	<u>680,000</u>	<u>290,000</u>	<u>4,727,000</u>
TOTAL SOURCES			1,485,000	1,615,000	657,000	680,000	290,000	4,727,000
TOTAL ALL PROJECTS			2024	2025	2026	2027	2028	Total
CAPITAL BUDGET			\$ 4,860,700	\$ 5,781,000	\$ 8,385,750	\$ 6,685,000	\$ 5,416,000	\$ 31,128,450
TAX INCREMENT FINANCING			9,920,000	450,000	-	600,000	1,000,000	11,970,000
DEPARTMENT REVENUES & USER FEES			3,830,086	3,417,500	1,419,500	1,750,000	1,090,000	11,507,086
FUND BALANCE & REPLACEMENT FUNDS			706,112	847,295	1,058,664	305,224	501,981	3,419,276
GRANTS, DONATIONS, & OTHER FUNDS			2,049,253	532,500	2,072,500	1,900,000	-	6,554,253
TOTAL ALL FUNDING SOURCES			\$ 21,366,151	\$ 11,028,295	\$ 12,936,414	\$ 11,240,224	\$ 8,007,981	\$ 64,579,065
TOTAL ALL AREAS			\$ 21,366,151	\$ 11,028,295	\$ 12,936,414	\$ 11,240,224	\$ 8,007,981	\$ 64,579,065



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2024 TO 2028**

REQUESTED PROJECTS AND FUNDING SOURCES BY STRATEGIC PLAN GOAL PRIORITY

Strategic Plan Goal / Project / Funding Source	Project #	Department	2024	2025	2026	2027	2028	Total
SUSTAINABILITY								
HVAC Control Systems and Boiler Upgrade	EM-24-03	EMS	-	80,000	-	40,000	-	120,000
Clubhouse and EV Golf Car Design and Planning	GC-24-03	Golf Course	11,753	-	1,000,000	-	-	1,011,753
Electric Vehicle Infrastructure Buildout (Capital)	PL-24-01	Planning	150,000	-	-	-	-	150,000
Streetlight Conversion to LED (Capital)	PL-24-02	Planning	150,000	-	-	-	-	150,000
Sustainability Matching Funds for Grants (Capital)	PL-24-03	Planning	100,000	-	-	-	-	100,000
Ford F-150 Lightning (EV Pickup)	PV-24-01	PW (Vehicles)	105,000	-	-	-	-	105,000
TOTAL PROJECTS			516,753	80,000	1,000,000	40,000	-	1,636,753
General Capital Borrowing			505,000	80,000	-	40,000	-	625,000
Other Funding Sources			11,753	-	1,000,000	-	-	1,011,753
TOTAL SOURCES			516,753	80,000	1,000,000	40,000	-	1,636,753
SOCIAL CAPITAL (NEW TECHNOLOGY)								
Enterprise ERP Software	AD-24-01	Administration	550,000	-	-	-	-	550,000
TOTAL PROJECTS			550,000	-	-	-	-	550,000
General Capital Borrowing			-	-	-	-	-	-
Other Funding Sources			550,000	-	-	-	-	550,000
TOTAL SOURCES			550,000	-	-	-	-	550,000
OTHER								
Replacement of AWOS and Localizer Equipment	AI-24-01	Airport	150,000	-	-	-	-	150,000
Taxiway A - Design	AI-24-04	Airport	-	150,000	-	-	-	150,000
Taxiway A - Reconstruction	AI-24-06	Airport	-	-	1,350,000	-	-	1,350,000
Runway 10/28 - Design	AI-24-07	Airport	-	-	200,000	-	-	200,000
Runway 10/28 - Construction	AI-24-08	Airport	-	-	-	2,000,000	-	2,000,000
City Hall Document Scanning	BI-24-01	Building Insp.	60,000	-	-	-	-	60,000
Senior Center Dining Room Rewire	BI-24-02	Building Insp.	8,000	-	-	-	-	8,000
Senior Center Exterior Door Replacement	BI-24-03	Building Insp.	75,000	-	-	-	-	75,000
Senior Center Furnace Replacements	BI-24-04	Building Insp.	30,000	30,000	18,000	15,000	-	93,000
Senior Center Floor Replacement/Roof Leak Repair	BI-24-05	Building Insp.	17,000	-	-	-	-	17,000
MOC HVAC Controls	BI-24-06	Building Insp.	60,000	-	-	-	-	60,000
City Hall Lower Level Repairs	BI-24-07	Building Insp.	15,000	-	-	-	-	15,000
Post Flood Tiedeman/Stricker Pond Revegetation	CL-24-01	Cons. Lands	12,000	-	-	-	-	12,000
Pheasant Branch Creek Corridor Restoration	CL-24-02	Cons. Lands	20,000	20,000	22,000	22,000	24,000	108,000
Bock Hayfield Prairie Conversion	CL-24-03	Cons. Lands	10,000	10,000	12,000	12,000	14,000	58,000
Master Plan Updates (Bock '09 & Graber Pond '06)	CL-24-04	Cons. Lands	25,000	-	-	-	-	25,000
Bock Community Forest	CL-24-05	Cons. Lands	10,000	5,000	-	-	-	15,000
Graber Pond Restoration	CL-24-06	Cons. Lands	10,000	10,000	12,000	12,000	14,000	58,000
Middleton Hills Restorations	CL-24-07	Cons. Lands	20,000	10,000	-	-	-	30,000
PBC Creek Corridor Bridge Re-decking	CL-24-08	Cons. Lands	24,700	-	-	-	-	24,700
Trail Marking and Deliniation	CL-24-09	Cons. Lands	10,000	-	12,000	-	14,000	36,000
Master Plan Updates (N. Fork '05 & Hidden Oaks)	CL-24-10	Cons. Lands	-	25,000	-	-	-	25,000
North Fork Restoration	CL-24-11	Cons. Lands	-	10,000	12,000	12,000	14,000	48,000
Pheasant Branch Conservancy Tile Break	CL-24-12	Cons. Lands	-	15,000	12,000	12,000	14,000	53,000
Mary E Jacobsen Trail Installation	CL-24-13	Cons. Lands	-	15,000	-	-	-	15,000
Master Plan Updates (Esser '04 & S. Fork)	CL-24-14	Cons. Lands	-	-	25,000	-	-	25,000
Esser Pond Restoration	CL-24-15	Cons. Lands	-	-	12,000	12,000	14,000	38,000
South Fork Oak Woodland Restoration	CL-24-16	Cons. Lands	-	-	12,000	12,000	14,000	38,000
Hubbard Property Trail Installation	CL-24-17	Cons. Lands	25,000	-	-	-	-	25,000
Hidden Oaks Restoration	CL-24-18	Cons. Lands	-	10,000	12,000	12,000	14,000	48,000
PBC Signage	CL-24-19	Cons. Lands	-	40,000	-	-	-	40,000
Zoll AED Replacements	EM-24-01	EMS	30,000	-	30,000	-	-	60,000
Establish Inventory of Tools and Equipment	EM-24-02	EMS	16,000	-	-	-	-	16,000
EMS Satellite Station	EM-24-04	EMS	-	800,000	4,200,000	-	-	5,000,000
EMS Building Roof Replacement	EM-24-05	EMS	-	-	-	-	90,000	90,000
EMS Station Alerting System Upgrade	EM-24-06	EMS	-	-	70,000	-	-	70,000
Public Safety (Fire) Capital Reserve	FI-24-01	Fire District	206,112	212,295	218,664	225,224	231,981	1,094,276
Maintenance Building Addition	GC-24-01	Golf Course	800,000	-	-	-	-	800,000
Monument Sign and Gate Replacement	GC-24-02	Golf Course	60,000	-	-	-	-	60,000
FW Mower	GC-24-04	Golf Course	-	80,000	-	80,000	-	160,000
Rough Mower	GC-24-05	Golf Course	-	50,000	-	50,000	-	100,000
Greens Mower	GC-24-06	Golf Course	-	100,000	100,000	100,000	-	300,000
Utility Vehicle	GC-24-07	Golf Course	-	35,000	-	-	35,000	70,000
Patio Furniture	GC-24-08	Golf Course	-	100,000	-	-	-	100,000
PermaEdge & Porous Pave bunker renovation	GC-24-09	Golf Course	-	20,000	20,000	20,000	-	60,000
Cartpath improvements	GC-24-10	Golf Course	-	20,000	20,000	20,000	-	60,000



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2024 TO 2028**

REQUESTED PROJECTS AND FUNDING SOURCES BY STRATEGIC PLAN GOAL PRIORITY

Strategic Plan Goal / Project / Funding Source	Project #	Department	2024	2025	2026	2027	2028	Total
Practice Range Redesign	GC-24-11	Golf Course	-	500,000	-	-	-	500,000
Fencing	GC-24-12	Golf Course	-	25,000	-	-	-	25,000
Parking lot patchwork	GC-24-13	Golf Course	-	-	50,000	-	-	50,000
Skidsteer	GC-24-14	Golf Course	-	-	-	80,000	-	80,000
Mini Excavator	GC-24-15	Golf Course	-	-	-	80,000	-	80,000
Clubhouse interior upgrade	GC-24-16	Golf Course	-	-	-	-	350,000	350,000
Bunker Renovation	GC-24-17	Golf Course	-	-	-	-	200,000	200,000
Bunker (Sand Trap) Rake	GC-24-18	Golf Course	-	-	-	-	35,000	35,000
Computer Replacement Plan	IT-24-01	Info. Tech.	45,000	45,000	45,000	45,000	45,000	225,000
CityHall Network Cabling Redesign	IT-24-02	Info. Tech.	50,000	-	-	-	-	50,000
CityHall/Library Firewall Replacement	IT-24-03	Info. Tech.	-	50,000	-	-	-	50,000
MOC/Taylor Park Firewall Replacement	IT-24-04	Info. Tech.	-	-	30,000	-	-	30,000
PD Isilon SAN Storage Replacement	IT-24-05	Info. Tech.	-	-	150,000	-	-	150,000
Host Server Replacement Plan	IT-24-06	Info. Tech.	-	-	-	75,000	-	75,000
Switch Replacement Plan	IT-24-07	Info. Tech.	-	-	-	-	50,000	50,000
Lakeview Tennis Courts (carryover)	PR-24-01	Parks & Rec.	-	-	-	-	-	-
Penni Klein ADA Compliance (carryover)	PR-24-02	Parks & Rec.	-	-	-	-	-	-
Spongy Moth Suppression	PR-24-03	Parks & Rec.	24,000	-	-	-	-	24,000
Parisi Park Shelter	PR-24-04	Parks & Rec.	900,000	-	-	-	-	900,000
Walter Bauman Aquatic Center	PR-24-05	Parks & Rec.	60,000	100,000	100,000	100,000	100,000	460,000
Playground Replacment Program	PR-24-06	Parks & Rec.	100,000	40,000	60,000	100,000	60,000	360,000
Athletic Court Maintenance Program	PR-24-07	Parks & Rec.	34,500	57,000	120,000	45,000	25,000	281,500
Street/Park Tree Planting	PR-24-08	Parks & Rec.	10,000	10,000	10,000	10,000	10,000	50,000
Lakeview East Park Improvements	PR-24-09	Parks & Rec.	45,000	-	-	-	-	45,000
All Abilities Playground	PR-24-10	Parks & Rec.	-	1,000,000	-	-	-	1,000,000
Orchid Heights Path	PR-24-11	Parks & Rec.	-	395,000	-	-	-	395,000
Parkside Heights Path	PR-24-12	Parks & Rec.	-	-	53,750	-	-	53,750
Taylor Park parking lot	PR-24-13	Parks & Rec.	-	-	-	100,000	-	100,000
Paved Trail (Erdman Park)	PR-24-15	Parks & Rec.	219,586	-	-	-	-	219,586
Citywide Survey of All Historic Properties (Grant)	PL-24-04	Planning	50,000	-	-	-	-	50,000
Implement University Avenue Corridor Plan, Phase I (TIF)	PL-24-05	Planning	-	TBD	-	-	-	-
Subdivision Ordinance Re-Write (Capital)	PL-24-06	Planning	60,000	-	-	-	-	60,000
Multi-Use Path on the East Side of Allen Boulevard (TIF 5)	PL-24-07	Planning	300,000	-	-	-	-	300,000
North Mendota Trail Easement Acquisition (Capital)	PL-24-08	Planning	50,000	-	-	-	-	50,000
Lisa Lane Streetscaping (TIF 5)	PL-24-09	Planning	450,000	-	-	-	-	450,000
Cayuga Connector (TIF 3)	PL-24-10	Planning	70,000	375,000	-	-	-	445,000
UPS Replacement	PD-24-01	Police	70,000	-	-	-	-	70,000
Panasonic Arbitrator In-Car Recording System Replacement	PD-24-02	Police	70,000	-	-	-	-	70,000
Emergency Operations Center - Bidirectional Amplifier Replacement	PD-24-03	Police	45,000	-	-	-	-	45,000
Utility Task Vehicle - Electric	PD-24-04	Police	-	30,000	-	-	-	30,000
Patrol Rifles Replacement Project	PD-24-05	Police	-	70,000	-	-	-	70,000
Unmanned Aerial Vehicle - Drone	PD-24-06	Police	-	20,000	-	-	-	20,000
Varda Alarm Replacement Project	PD-24-07	Police	-	-	12,000	-	-	12,000
Dispatch Console Replacement Project	PD-24-08	Police	-	-	110,000	-	-	110,000
Police Department Surveillance Camera Replacement Project	PD-24-09	Police	-	-	-	125,000	-	125,000
Taser Replacement Project	PD-24-10	Police	-	-	-	-	200,000	200,000
Pleasant View Rd: Reconstruction (TIF #3)	PW-24-01	PW (Streets)	5,000,000	-	-	-	-	5,000,000
Parmenter St: Reconstr. (Century-Greenbriar) (TIF #3)	PW-24-02	PW (Streets)	4,600,000	-	-	-	-	4,600,000
Street Surface Treatments (incl. crack filling)	PW-24-03	PW (Streets)	250,000	250,000	250,000	250,000	250,000	1,250,000
Elmwood Ave: Resurfacing (Parmenter - Bristol)	PW-24-04	PW (Streets)	170,000	-	-	-	-	170,000
Lake/Dewey: Reconstruction	PW-24-05	PW (Streets)	615,000	-	-	-	-	615,000
N. Westfield/Hampstead: Resurfacing	PW-24-06	PW (Streets)	360,000	-	-	-	-	360,000
Clark/Lee: Reconstruction Re-design	PW-24-07	PW (Streets)	40,000	450,000	-	-	-	490,000
Franklin: Reconstruction Design (Bristol-Branch)	PW-24-08	PW (Streets)	65,000	840,000	-	-	-	905,000
Mound: Reconstruction Design	PW-24-09	PW (Streets)	40,000	85,000	-	-	-	125,000
2025 Resurfacing: Soil Testing	PW-24-10	PW (Streets)	10,000	-	-	-	-	10,000
Kenyon: Resurfacing	PW-24-11	PW (Streets)	380,000	-	-	-	-	380,000
Belle Fontaine/High: Intersection Reconfiguration	PW-24-12	PW (Streets)	20,000	75,000	-	-	-	95,000
Elmwood: Traffic Calming Design	PW-24-13	PW (Streets)	25,000	-	-	-	-	25,000
Park/Elmwood: Intersection Reconfiguration Design	PW-24-14	PW (Streets)	25,000	-	-	-	-	25,000
Diane/Mathews: Resurfacing	PW-24-15	PW (Streets)	-	205,000	-	-	-	205,000
Spring Hill: Resurfacing	PW-24-16	PW (Streets)	-	420,000	-	-	-	420,000
Library Parking Lot: Resurfacing	PW-24-17	PW (Streets)	-	200,000	-	-	-	200,000
Columbus: Reconstruction	PW-24-18	PW (Streets)	-	75,000	915,000	-	-	990,000
Century Ave: Resurfacing	PW-24-19	PW (Streets)	-	-	1,200,000	-	-	1,200,000
Lakeview/Elm: Reconstruction	PW-24-20	PW (Streets)	-	-	60,000	600,000	-	660,000
Century Ave: Bridge Replacement (TIF)	PW-24-21	PW (Streets)	500,000	-	-	600,000	-	1,100,000
2027 Resurfacing Projects	PW-24-22	PW (Streets)	-	-	25,000	1,060,000	-	1,085,000
2028 Resurfacing Projects	PW-24-23	PW (Streets)	-	-	-	25,000	1,700,000	1,725,000



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2024 TO 2028**

REQUESTED PROJECTS AND FUNDING SOURCES BY STRATEGIC PLAN GOAL PRIORITY

Strategic Plan Goal / Project / Funding Source	Project #	Department	2024	2025	2026	2027	2028	Total
EZ-HD08 Pole Claw, Double Cylinder, Heavy-Duty	PV-24-02	PW (Vehicles)	15,000	-	-	-	-	15,000
Fly Dane - 2024	PO-24-01	PW (Other)	8,000	-	-	-	-	8,000
Century/Hedden: Traffic Signal Upgrade	PO-24-02	PW (Other)	20,000	-	-	-	-	20,000
Century/Allen/Lake: Int. Reconfig. & Traffic Signal Upgrade	PO-24-03	PW (Other)	145,000	280,000	-	-	-	425,000
MOC: Surveillance Cameras	PO-24-04	PW (Other)	16,000	-	-	-	-	16,000
MOC Vehicle Wash Bay: Epoxy Coating on Walls	PO-24-05	PW (Other)	15,000	-	-	-	-	15,000
Mobile Radio Replacements, DPW	PO-24-06	PW (Other)	24,000	24,000	24,000	24,000	-	96,000
MOC: Replace Overhead Doors	PO-24-07	PW (Other)	140,000	-	-	-	-	140,000
MOC: Mechanic's Room Shelving	PO-24-08	PW (Other)	12,000	-	-	-	-	12,000
MOC: Replace/Add Ceiling Fans	PO-24-09	PW (Other)	30,000	-	-	-	-	30,000
University: Replace Steel Street Light Poles w/ Aluminum	PO-24-10	PW (Other)	185,000	-	-	-	-	185,000
Rectangular Rapid Flashing Beacon (Location TBD)	PO-24-11	PW (Other)	15,000	-	-	-	-	15,000
Rail Crossing Replacement	PO-24-12	PW (Other)	10,000	-	-	-	-	10,000
Traffic Signal LPI Programming	PO-24-13	PW (Other)	20,000	-	-	-	-	20,000
Landscape Reimbursement Agreement: 6524 Oakwood P	PO-24-14	PW (Other)	12,000	-	-	-	-	12,000
Traffic Impact Analysis Guidelines: Update	PO-24-15	PW (Other)	-	15,000	-	-	-	15,000
Century Ave: Road Diet Study	PO-24-16	PW (Other)	-	25,000	-	-	-	25,000
Downtown: Terrace Brick Paver Repairs	PO-24-17	PW (Other)	-	-	75,000	-	-	75,000
CTH Q/Hedden: Traffic Signal Programming Changes	PO-24-18	PW (Other)	-	-	20,000	-	-	20,000
Tiedeman Pond: Addl. Pedestrian Connection	PO-24-19	PW (Other)	-	-	-	30,000	-	30,000
Sewer Main Replacement	SU-24-01	Sewer Utility	300,000	300,000	300,000	300,000	300,000	1,500,000
Sewer Lift Station SCADA Upgrade	SU-24-02	Sewer Utility	300,000	-	-	-	-	300,000
Sanitary Facilities Condition Review	SU-24-03	Sewer Utility	50,000	-	-	-	-	50,000
Baskerville Electrical Panel Upgrade	SU-24-04	Sewer Utility	20,000	-	-	-	-	20,000
Referendum Consultant	SW-24-01	Storm Water	50,000	-	-	-	-	50,000
Middleton Hills SE Pond: Dredging	SW-24-02	Storm Water	150,000	-	-	-	-	150,000
Spring Hill Pond: Sediment Removal	SW-24-03	Storm Water	175,000	-	-	-	-	175,000
Misty Valley	SW-24-04	Storm Water	-	400,000	-	-	-	400,000
Hidden Oaks	SW-24-05	Storm Water	-	300,000	-	-	-	300,000
Donna Pond Repair	SW-24-06	Storm Water	20,000	-	-	-	-	20,000
Greenway Blvd. Greenway Maintenance	SW-24-07	Storm Water	-	-	15,000	100,000	-	115,000
Relocate Dredge Spoils From Confluence Pond	SW-24-08	Storm Water	-	-	-	150,000	-	150,000
Airport Ditch Sediment removal	SW-24-09	Storm Water	-	-	20,000	-	-	20,000
Algonquin Ditch maintenance	SW-24-10	Storm Water	-	-	-	30,000	-	30,000
Airport Rd. Business Park Drainageway	SW-24-11	Storm Water	-	-	-	25,000	-	25,000
Airport Ditches Assessment and Dredging	SW-24-12	Storm Water	-	-	-	15,000	150,000	165,000
Vehicle Replacement Plan Annual Funding	VE-24-01	Vehicle Repl.	600,000	650,000	700,000	750,000	800,000	3,500,000
Adaptive Management / TMDL Compliance	WR-24-01	Water Rscs.	-	-	-	-	-	-
Flood Mapping	WR-24-02	Water Rscs.	35,500	35,000	35,000	35,000	-	140,500
South Pond Dredging	WR-24-03	Water Rscs.	-	75,000	-	500,000	500,000	1,075,000
Esser Pond Dredge & Outfall Improvements	WR-24-04	Water Rscs.	-	50,000	300,000	-	-	350,000
Flood Reduction Project - TBD	WR-24-05	Water Rscs.	-	75,000	-	-	1,000,000	1,075,000
Confluence Pond Weir Modification	WR-24-06	Water Rscs.	-	20,000	80,000	-	-	100,000
Confluence Pond Expansion	WR-24-07	Water Rscs.	-	-	150,000	2,600,000	1,000,000	3,750,000
South Fork Culverts	WR-24-08	Water Rscs.	-	-	-	50,000	450,000	500,000
Water Meter Replacement	WU-24-01	Water Utility	75,000	75,000	75,000	75,000	75,000	375,000
Water Main Replacement	WU-24-02	Water Utility	1,200,000	1,275,000	400,000	225,000	100,000	3,200,000
Well Rehab	WU-24-03	Water Utility	-	175,000	-	175,000	-	350,000
Water Utility Vehicle Replacement	WU-24-04	Water Utility	90,000	90,000	170,000	190,000	106,000	646,000
Water Utility Equipment Replacement	WU-24-05	Water Utility	-	-	12,000	15,000	9,000	36,000
Tower #2 Inspection & Observation Report	WU-24-06	Water Utility	20,000	-	-	-	-	20,000
Water Facilities Condition Review	WU-24-07	Water Utility	100,000	-	-	-	-	100,000
TOTAL PROJECTS			20,299,398	10,948,295	11,936,414	11,200,224	8,007,981	62,392,312
General Capital Borrowing			4,355,700	5,701,000	8,385,750	6,645,000	5,416,000	30,503,450
Other Funding Sources			15,943,698	5,247,295	3,550,664	4,555,224	2,591,981	31,888,862
TOTAL SOURCES			20,299,398	10,948,295	11,936,414	11,200,224	8,007,981	62,392,312
TOTAL ALL PROJECTS			2024	2025	2026	2027	2028	Total
CAPITAL BUDGET			\$ 4,860,700	\$ 5,781,000	\$ 8,385,750	\$ 6,685,000	\$ 5,416,000	\$ 31,128,450
TAX INCREMENT FINANCING			9,920,000	450,000	-	600,000	1,000,000	11,970,000
DEPARTMENT REVENUES & USER FEES			3,830,086	3,417,500	1,419,500	1,750,000	1,090,000	11,507,086
FUND BALANCE & REPLACEMENT FUNDS			706,112	847,295	1,058,664	305,224	501,981	3,419,276
GRANTS, DONATIONS, & OTHER FUNDS			2,049,253	532,500	2,072,500	1,900,000	-	6,554,253
TOTAL ALL FUNDING SOURCES			\$ 21,366,151	\$ 11,028,295	\$ 12,936,414	\$ 11,240,224	\$ 8,007,981	\$ 64,579,065
TOTAL ALL AREAS			\$ 21,366,151	\$ 11,028,295	\$ 12,936,414	\$ 11,240,224	\$ 8,007,981	\$ 64,579,065



**2024 CAPITAL ITEMS AND VEHICLES SCHEDULED TO BE REPLACED
GENERAL CAPITAL ITEMS**

Mechanic's Priority	Vehicle #	Vehicle Year	Department	Description	Calculated Replacement Cost	ICE Replacement Cost	EV/Hybrid Option Cost	Recommend Cost	Notes
0	68	2014	Administration	Ford Utility AWD Interceptor	\$ 42,955	\$ -	\$ -	\$ -	Add 2 years due to mechanical condition and low inventory from PD
4	66	2014	Comm. Svcs.	Ford F-350 Pick-Up	65,862	55,000	90,000	90,000	Replace with E-Transit (EV van)
11	177	2009	Police	Chevrolet Malibu	38,810	30,000	65,000	65,000	Replace with Mach E (EV car)
0	550	2020	Police	Ford Utility AWD Interceptor	41,647	-	-	-	Add 1 year
3	552	2020	Police	Ford Utility AWD Interceptor	40,925	60,000	65,000	65,000	Replace with Hybrid
2	553	2020	Police	Ford Utility AWD Interceptor	41,647	60,000	65,000	65,000	Replace with Hybrid
1	557	2017	Police	Ford Utility AWD Interceptor	39,568	60,000	65,000	-	Replace with Hybrid; Was budgeted for replacement in 2022
0	2	2014	Inspections	Ford Taurus	30,452	-	-	-	Add 2 years due to mechanical condition and low inventory from PD
5	24	2004	Public Works	TARCO Windy 400 Leaf Vac	77,748	100,000	N/A	100,000	No EV option suggesting replacing with truck that has other options.
14	27	2016	Public Works	TARCO Windy 400 Leaf Loader	82,418	100,000	N/A	-	Add 2 years
13	95	2019	Public Works	CAT RAKE SSL72 Grapple 6"	11,589	13,000	N/A	13,000	No EV option
12	T21	2019	Public Works	K&K 7,000 LB Trailer (painting)	19,746	22,000	N/A	22,000	Replace early to upgrade weight capacity
0	49	2014	Parks & Rec	Ford F-550 Dump Box	68,868	-	-	-	Add 2 years
7	M1	2016	Parks & Rec	John Deere 1575 Mower	45,843	63,000	N/A	63,000	No EV option
8	M3	2016	Parks & Rec	John Deere 1575 Mower	45,843	63,000	N/A	63,000	No EV option
9	T5	2008	Parks & Rec	Olympic 7,000 lb Trailer	9,084	18,000	18,000	18,000	Replace early to upgrade weight capacity
6	M7	2017	Parks & Rec	Ferris IS2100Z Mower	14,614	25,000	55,000	30,000	Replace with Mean Green (EV)
10	M4	2016	Parks & Rec	John Deere 1600 Turbo Mower	72,869	25,000	55,000	25,000	Replace with Scag (ICE) or Mean Green (EV)
TOTAL					\$ 790,488	\$ 694,000	\$ 478,000	\$ 619,000	

2024 UTILITIES ITEMS SCHEDULED TO BE REPLACED

Mechanic's Priority	Vehicle #	Vehicle Year	Department	Description	Calculated Replacement Cost	ICE Replacement Cost	EV/Hybrid Option Cost	Recommend Cost	Notes
1	29	2016	Utilities	Ford F-350 Utility Box	\$ 61,898	\$ 90,000	N/A	\$ 90,000	No EV option
0	44	2016	Utilities	Ford F-350 Utility Box	\$ 58,056	\$ -	N/A	\$ -	Add 1 year
0	SB11	2016	Utilities	CAT Snow Blower 85" SR321	\$ 11,017	\$ -	N/A	\$ -	Add 2 years
TOTAL					\$ 130,971	\$ 90,000	\$ -	\$ 90,000	

2024 OTHER ITEMS SCHEDULED TO BE REPLACED

Mechanic's Priority	Vehicle #	Vehicle Year	Department	Description	Calculated Replacement Cost	ICE Replacement Cost	EV/Hybrid Option Cost	Recommend Cost	Notes
TOTAL					\$ -	\$ -	\$ -	\$ -	



**2025 CAPITAL ITEMS AND VEHICLES SCHEDULED TO BE REPLACED
GENERAL CAPITAL ITEMS**

Mechanic's Priority	Vehicle #	Vehicle Year	Department	Description	Calculated Replacement Cost	ICE Replacement Cost	EV/Hybrid Replacement Cost	Recommended Cost	Notes
0	5	2013	Engineering	Ford Taurus	17,369	-	-	-	Replace with retired PD vehicle
10	78	2012	IT	Ford Escape	\$ 32,116	\$ 35,000	\$ 95,000	\$ 95,000	Replace with Mach E (EV car)
1	550	2020	Police	Ford Utility AWD Interceptor	43,313	62,000	67,000	67,000	Replace with Hybrid
2	555	2021	Police	Ford Utility AWD Interceptor	41,655	62,000	67,000	67,000	Replace with Hybrid
3	558	2021	Police	Ford Utility AWD Interceptor	41,655	62,000	67,000	67,000	Replace with Hybrid
4	559	2021	Police	Ford Utility AWD Interceptor	41,655	62,000	67,000	67,000	Replace with Hybrid
5	5535	2012	Police	Chrysler Grand Caravan	28,290	50,000	67,000	67,000	Need to discuss with PD
6	11	2012	Public Works	International 7400 Plow Truck	237,026	310,000	N/A	310,000	No EV option
7	16	2013	Public Works	Ford F-550 4x4 Dump w/Plow	97,494	130,000	N/A	130,000	No EV option
0	33	2012	Public Works	International 7400 Plow Truck	237,026	-	-	-	Add 1 year
0	36	2016	Public Works	Ford F-150 4x4	53,878	-	-	-	Add 1 year
8	4	2016	Park & Rec.	Ford F-150 4x4 w/Ramp	47,823	45,000	115,000	115,000	Replace with Lighting if the trial with Lightning goes well
9	47	2016	Park & Rec.	Ford F-150 Pick-Up	45,403	45,000	115,000	115,000	Replace with Lighting if the trial with Lightning goes well
0	M2	2019	Park & Rec.	John Deere 1575 Mower	59,057	-	-	-	Add 2 years
TOTAL					\$ 1,006,391	\$ 863,000	\$ 660,000	\$ 1,100,000	

2025 UTILITIES ITEMS SCHEDULED TO BE REPLACED

Mechanic's Priority	Vehicle #	Vehicle Year	Department	Description	Calculated Replacement Cost	ICE Replacement Cost	EV/Hybrid Replacement Cost	Recommended Cost	Notes
1	44	2016	Utilities	Ford F-350 Utility Box	\$ 60,378	\$ 92,000	N/A	\$ 92,000	No EV Option
0	12	2017	Utilities	Ford F-350 Utility Box	62,393	-	-	-	Add 1 year
TOTAL					\$ 62,393	\$ 92,000			

2025 OTHER ITEMS SCHEDULED TO BE REPLACED

Mechanic's Priority	Vehicle #	Vehicle Year	Department	Description	Calculated Replacement Cost	ICE Replacement Cost	EV/Hybrid Replacement Cost	Recommended Cost	Notes
	67	2011	Tourism	Ford Flex Sel	\$ 50,715	\$ 90,000	TBD	TBD	Need to talk with Tourism about type of vehicle needed, but assume hybrid
TOTAL					\$ 50,715	\$ 90,000			



GENERAL CAPITAL VEHICLE REPLACEMENT PLAN SUMMARY: 2024 - 2033

Department	Total Current Replacement Value	Average Annual Cost	2024	2025	2026	2027	2028	2029 to 2033
Administration	\$ 102,375	\$ 8,809	\$ -	\$ 95,000	\$ 77,328	\$ -	\$ -	\$ -
Inspection	108,971	10,897	90,000	-	-	-	-	54,547
Police	846,769	131,872	195,000	335,000	121,794	136,497	284,879	782,845
Public Works	4,274,940	378,216	135,000	440,000	560,002	555,476	554,199	2,885,382
Parks & Rec.	1,868,582	202,773	199,000	230,000	353,881	184,982	336,386	1,152,866
TOTAL	\$ 7,201,637	\$ 732,567	\$ 619,000	\$ 1,100,000	\$ 1,113,004	\$ 876,954	\$ 1,175,465	\$ 4,875,640

Beginning Balance	\$ 774,166	\$ 729,086	\$ 444,086	\$ 198,082	\$ 203,128	\$ 3,663
Plus Budget Allocation	555,300	650,000	700,000	750,000	800,000	4,250,000
Plus Allocation of Excess Capital Funds	286,020	-	-	-	-	-
Plus Anticipated Trade-In/Sales	93,000	165,000	167,000	132,000	176,000	731,000
Less Vehicle Replacements	(619,000)	(1,100,000)	(1,113,004)	(876,954)	(1,175,465)	(4,875,640)
Less 2021/2022 Budgeted Replacements	(360,400)	-	-	-	-	-
Ending Balance	\$ 729,086	\$ 444,086	\$ 198,082	\$ 203,128	\$ 3,663	\$ 109,023

NON-GENERAL FUNDS VEHICLE REPLACEMENT PLAN SUMMARY: 2024- 2033

Department	Total Current Replacement Value	Average Annual Cost	2024	2025	2026	2027	2028	2029 to 2033
Utilities	\$ 1,277,540	\$ 137,065	\$ 90,000	\$ 92,000	\$ 346,877	\$ 93,004	\$ 22,695	\$ 1,006,586
Tourism	48,765	3,483	-	TBD	-	-	-	-
TOTAL	\$ 1,326,305	\$ 140,548	\$ 90,000	\$ 92,000	\$ 346,877	\$ 93,004	\$ 22,695	\$ 1,006,586

2024 Draft Middleton Fire District Capital Replacement Fund Working Document

Description	Purchased	Est. Cycle	In-service	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						\$1,145,358							
Ladder 1	2009	24 Years	2010										\$2,529,406			
Squad 1	2012	20 Years	2013									\$1,494,935				
Tender 1	1999	24 Years	1999			\$513,760										
Tender 2	2003	24 Years	2003					\$555,685								
Rapid Response Vehicle 1 (PTO)	2015	15 Years	2017									\$425,000				
Rapid Response Vehicle 2	2023	12 Years	2024												\$150,000	
Rapid Response Vehicle 3	2023	12 Years	2024												\$150,000	
Rapid Response Vehicle 4	2023	12 Years	2024												\$150,000	
Utility 1 (Plow)	2015	10 Years	2015		\$95,000											\$115,000
Utility 2	2019	10 Years	2019				\$75,000									
Utility 3	2019	10 Years	2019				\$75,000									
Utility 4	2020	10 Years	2020						\$25,000							
ATV 1	2011	10 Years	2011									\$45,000				
ATV 2	2023	10 Years	2024				\$35,000									\$48,000
ATV 3		10 Years			\$35,000									\$45,000		
Approved Small Capital Equipment	2017	n/a	2017													
Station 3 Project	2017	n/a	2017													
4% Multiplier																
			Total	\$0	\$130,000	\$513,760	\$185,000	\$555,685	\$1,170,358	\$0	\$615,000	\$1,964,935	\$2,529,406	\$45,000	\$1,565,000	\$48,000
			Capital Replacement Fund	\$2,170,612	\$2,480,612	\$2,660,612	\$2,456,852	\$2,581,852	\$2,336,167	\$1,475,809	\$1,785,809	\$1,480,809	-\$174,126	-\$2,393,532	-\$2,128,532	-\$3,383,532
			Balance	\$2,170,612	\$2,350,612	\$2,146,852	\$2,271,852	\$2,026,167	\$1,165,809	\$1,475,809	\$1,170,809	-\$484,126	-\$2,703,532	-\$2,438,532	-\$3,693,532	-\$3,431,532
				\$1,415,456	\$1,532,834	\$1,399,962	\$1,481,475	\$1,321,264	\$760,224	\$962,375	\$763,485	-\$315,699	-\$1,762,973	-\$1,590,167	-\$2,408,552	-\$2,237,702
				\$518,125	\$561,091	\$512,454	\$542,291	\$483,646	\$278,279	\$352,276	\$279,472	-\$115,561	-\$645,333	-\$582,078	-\$881,646	-\$819,107
				\$115,911	\$125,523	\$114,642	\$121,317	\$108,197	\$62,254	\$78,808	\$62,521	-\$25,852	-\$144,369	-\$130,218	-\$197,235	-\$183,244
				\$121,120	\$131,164	\$119,794	\$126,769	\$113,060	\$65,052	\$82,350	\$65,331	-\$27,014	-\$150,857	-\$136,070	-\$206,099	-\$191,479
				\$2,170,612	\$2,350,612	\$2,146,852	\$2,271,852	\$2,026,167	\$1,165,809	\$1,475,809	\$1,170,809	-\$484,126	-\$2,703,532	-\$2,438,532	-\$3,693,532	-\$3,431,532

Last Updated: 08/21/2023



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

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Approved</u>	<u>2023</u> <u>Projected</u>	<u>2024</u> <u>Recommended</u>
REVENUES				
Tax Increment	\$ 10,372,202	\$ 10,873,685	\$ 9,963,594	\$ 11,300,336
Exempt Computer Aid	350,595	350,595	350,595	350,595
Exempt Personal Property Aid	707,133	707,133	707,133	707,133
Grant Revenues	-	890,000	-	890,000
Other Revenues	347,030	-	51,455	-
Investment and Interest Income	(68,694)	75,000	75,000	200,000
Total Revenues	\$ 11,708,266	\$ 12,896,413	\$ 11,147,777	\$ 13,448,064
EXPENDITURES				
General				
Administration	18,050	15,000	15,000	15,000
Planning	78,341	165,000	100,000	165,000
Engineering	8,045	50,000	10,000	50,000
GIS	9,391	35,000	25,000	35,000
Legal	85,475	75,000	25,000	75,000
Contribution to CDA	70,000	120,000	120,000	140,000
TID Cost Recovery	725,000	575,000	625,000	425,000
Debt Service				
Principal	175,000	-	-	-
Interest	3,500	-	-	-
Capital Outlay & Incentives				
Capital Projects	5,310,635	24,465,000	11,175,384	14,705,000
Developer Payments	4,168,447	3,670,548	3,499,680	3,461,086
Total Expenditures	\$ 10,651,884	\$ 29,170,548	\$ 15,595,064	\$ 19,071,086
OTHER FINANCING SOURCES (USES)				
Other Transfers In (Out)	(206,400)	-	-	-
Total Other Sources (Uses)	(206,400)	-	-	-
NET CHANGE IN FUND BALANCE	849,982	(16,274,135)	(4,447,287)	(5,623,022)
FUND BALANCE				
Beginning Fund Balance	\$ 27,405,285	\$ 28,255,267	\$ 28,255,267	\$ 23,807,980
Ending Fund Balance	28,255,267	11,981,132	23,807,980	18,184,958
Less Advances to Other Funds	(3,348,999)	(5,943,289)	(5,148,999)	(2,498,999)
NET AVAILABLE FUND BALANCE	\$ 24,906,268	\$ 6,037,843	\$ 18,658,981	\$ 15,685,959

2024 TIF DISTRICT #3 CAPITAL PROJECTS

Pleasant View Road Reconstruction	\$ 5,000,000
Parmenter Street (Century - North)	4,600,000
North & South Fork Monitoring	35,000
Cayuga Connector	70,000
<u>Other TID Projects</u>	<u>5,000,000</u>
TOTAL	\$ 14,705,000



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

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Approved</u>	<u>2023</u> <u>Projected</u>	<u>2024</u> <u>Recommended</u>
REVENUES				
Tax Increment	\$ 2,377,764	\$ 3,137,825	\$ 3,049,303	\$ 4,016,790
Exempt Computer Aid	20,704	20,704	20,704	20,704
Exempt Personal Property Aid	66,550	66,550	66,550	66,550
Grant Revenues	-	-	-	-
Rental Income	-	-	-	-
Other Revenues	30,544	25,000	24,784	25,000
Investment and Interest Income	(3,380)	5,000	10,000	10,000
Total Revenues	\$ 2,492,182	\$ 3,255,079	\$ 3,171,341	\$ 4,139,044
EXPENDITURES				
General				
Administration	150	150	150	75,150
Planning	4,984	49,850	15,000	49,850
Engineering	7,775	25,000	5,000	25,000
Legal	26,322	25,000	25,000	25,000
Half Percent for Arts	-	-	-	30,000
Debt Service				
Principal	555,000	565,000	565,000	565,000
Interest	99,173	91,010	91,010	87,450
Issuance Costs	-	-	-	-
Capital Outlay & Incentives				
Capital Projects	164,041	50,000	2,280,000	750,000
Developer Payments	1,652,791	1,153,996	1,363,843	1,253,437
Total Expenditures	\$ 2,510,236	\$ 1,960,006	\$ 4,345,003	\$ 2,860,887
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	(18,054)	1,295,073	(1,173,662)	1,278,157
FUND BALANCE				
Beginning Fund Balance	\$ (1,059,259)	\$ (1,077,313)	\$ (1,077,313)	\$ (2,250,975)
Ending Fund Balance	(1,077,313)	217,760	(2,250,975)	(972,818)
Plus Advances from Other Funds	2,048,999	2,048,999	4,248,999	2,048,999
NET AVAILABLE FUNDS	\$ 971,686	\$ 2,266,759	\$ 1,998,024	\$ 1,076,181

2024 TIF DISTRICT #5 CAPITAL PROJECTS

Multi-Use Path East Side of Allen Boulevard	\$ 300,000
Lisa Lane Street Scaping	450,000
TOTAL	\$ 750,000



2024 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

Issue	Purpose	Maturity Year	Callable	Original Amount	Balance at 12/31/23
2015 GO Refunding Bonds	MOC	2032	9/1/2025	6,500,000	5,685,000
2016 GO Refunding Bonds	Fire & EMS	2027	2/1/2024	3,900,000	1,785,000
2017 GO Notes	Capital	2027	3/1/2025	4,000,000	1,715,000
2018 GO Notes	Capital	2026	3/1/2024	3,500,000	1,410,000
2019 GO Notes	Capital	2027	3/1/2025	3,490,000	1,815,000
2019 GO Refunding Notes	Police Station	2029	9/1/2026	5,560,000	3,875,000
2019 State Trust Fund Loan	Flood Recovery	2024	Yes	590,000	155,653
2020 GO Notes	Capital	2028	3/1/2026	4,270,000	2,810,000
2020 Taxable GO Ref Bonds	TID #5	2035	9/1/2028	7,055,000	5,975,000
2020 State Trust Fund Loan	Recovery Loans	2025	Yes	300,000	154,468
2021 GO Notes	Capital	2029	3/1/2027	3,750,000	2,945,000
2022 GO Notes	Capital	2030	3/1/2028	4,000,000	3,710,000
2023 GO Notes	Capital	2030	3/1/2029	4,600,000	4,600,000
TOTAL				\$ 51,515,000	\$ 36,635,121

Legal Debt Limit

2023 Total Equalized Valuation as Certified by WI Dept. of Revenue	\$ 5,136,907,300
<u>Legal Debt Limit as Percentage of Equalized Valuation</u>	<u>5%</u>
Allowable Debt Limit as of 12/31/2022	\$ 256,845,365
General Obligation Debt Outstanding as of 12/31/2023	\$ 36,635,121
Available Debt Capacity Under Legal Limit	\$ 220,210,244
Percent of Legal Debt Limit Incurred	14.3%



2024 City of Middleton Budget

General Debt Service Budget Summary (Fund 300)

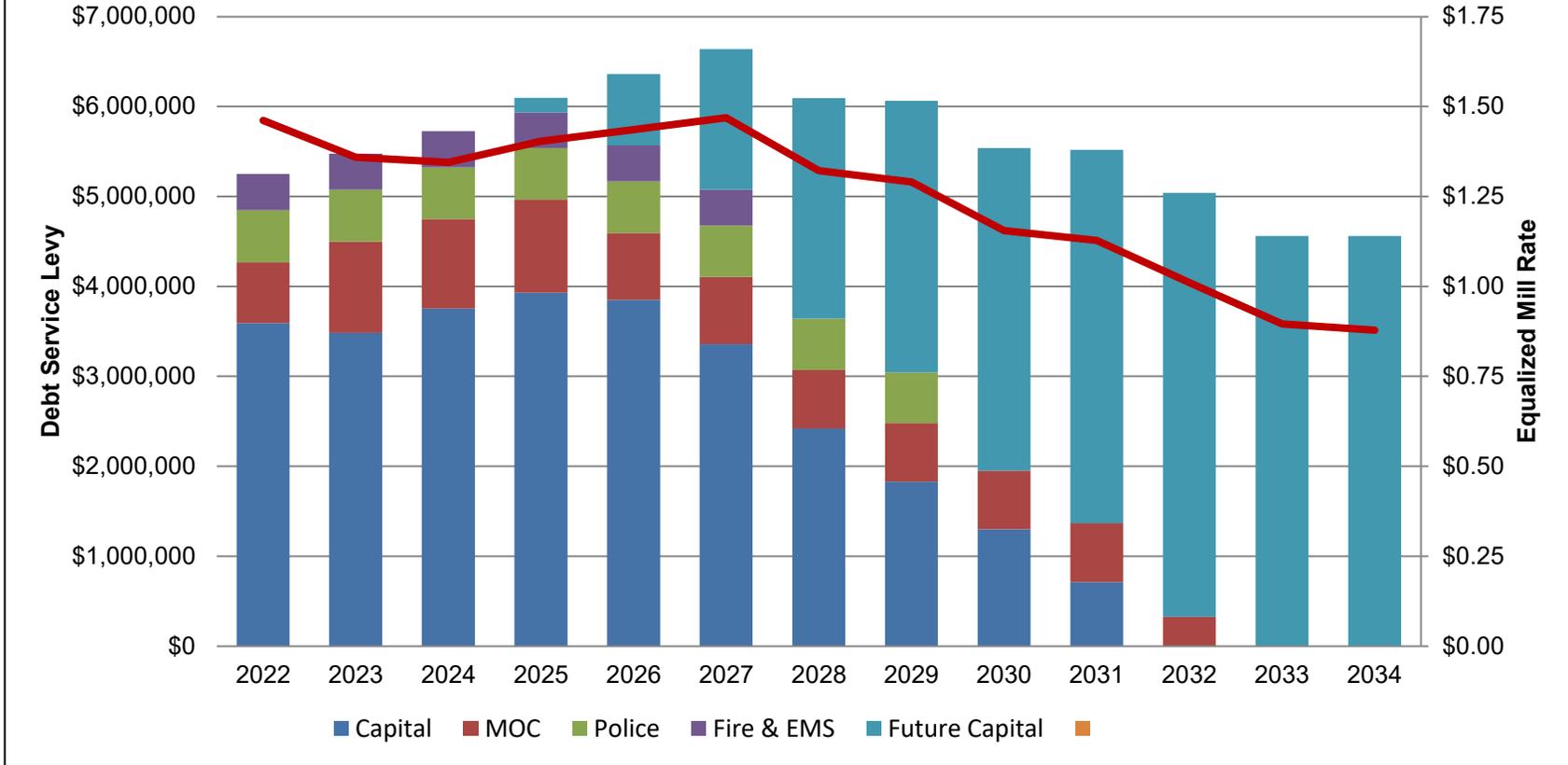
	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Projected</u>	<u>2024</u> <u>Proposed</u>
REVENUES				
Property Taxes	\$ 5,250,000	\$ 5,475,000	\$ 5,475,000	\$ 5,725,000
BAB Interest Subsidy	-	-	-	-
Interest	(820)	-	-	-
Total Revenues	\$ 5,249,180	\$ 5,475,000	\$ 5,475,000	\$ 5,725,000
EXPENDITURES				
Principal - General	4,777,128	5,080,192	5,080,192	5,281,928
Principal - Refunding	-	-	-	-
Interest - General	954,593	887,506	985,256	960,170
Paying Agent & Fiscal Charges	6,017	12,500	7,500	7,500
Issuance Costs	79,201	-	91,153	-
Total Expenditures	\$ 5,816,939	\$ 5,980,198	\$ 6,164,101	\$ 6,249,598
Excess (deficiency) of revenues over expenditures	\$ (567,759)	\$ (505,198)	\$ (689,101)	(524,598)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium on debt issued	334,970	-	359,565	-
Refunding payment to escrow	-	-	-	-
Transfer from Impact Fee Funds	215,000	215,000	215,000	240,000
Operating transfers in/(out)	100,000	100,000	100,000	100,000
Total Other Financing Sources (Uses)	649,970	315,000	674,565	340,000
Excess (Deficit) of Sources vs. Uses of Funds				
	82,211	(190,198)	(14,536)	(184,598)
FUND BALANCE				
Beginning of Year	\$ 348,459	\$ 430,670	\$ 430,670	\$ 416,134
End of Year	\$ 430,670	\$ 240,472	\$ 416,134	\$ 231,536



2024 DEBT SERVICE PAYMENTS BY ISSUE AND CATEGORY

Issue	Purpose	Original Amount	Balance at 12/31/23	Maturity Year	Callable	General Debt			TID #3			TID #5		
						Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2015 GO Refunding Bonds	MOC	\$ 6,500,000	\$ 5,685,000	2032	9/1/2025	\$ 825,000	\$ 170,550	995,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016 GO Refunding Bonds	Fire & EMS	3,900,000	1,785,000	2027	2/1/2024	435,000	31,350	466,350	-	-	-	-	-	-
2017 GO Notes	Capital	4,000,000	1,715,000	2027	3/1/2025	410,000	45,300	455,300	-	-	-	-	-	-
2018 GO Notes	Capital	3,500,000	1,410,000	2026	3/1/2024	455,000	37,750	492,750	-	-	-	-	-	-
2019 GO Notes	Capital	3,490,000	1,815,000	2027	3/1/2025	430,000	54,600	484,600	-	-	-	-	-	-
2019 GO Refunding Notes	Police Station	5,560,000	3,875,000	2029	9/1/2026	590,000	134,650	724,650	-	-	-	-	-	-
2019 State Trust Fund Loan	Flood Recovery	590,000	155,653	2024	Yes	155,653	5,073	160,726	-	-	-	-	-	-
2020 GO Notes	Capital	4,270,000	2,810,000	2028	3/1/2026	535,000	59,025	594,025	-	-	-	-	-	-
2020 Taxable GO Ref Bonds	TID #5	7,055,000	5,975,000	2035	9/1/2028	-	-	-	-	-	-	565,000	87,450	652,450
2020 State Trust Fund Loan	Recovery Loans	300,000	154,468	2025	Yes	76,275	3,872	80,147	-	-	-	-	-	-
2021 GO Notes	Capital	3,750,000	2,945,000	2029	3/1/2027	470,000	71,000	541,000	-	-	-	-	-	-
2022 GO Notes	Capital	4,000,000	3,710,000	2030	3/1/2028	510,000	126,750	636,750	-	-	-	-	-	-
2023 GO Notes	Capital	4,600,000	4,600,000	2030	3/1/2029	390,000	220,250	610,250	-	-	-	-	-	-
TOTAL	TOTAL	\$ 51,515,000	\$ 36,635,121			\$ 5,281,928	\$ 960,170	\$ 6,242,098	\$ -	\$ -	\$ -	\$ 565,000	\$ 87,450	\$ 652,450

Projected Debt Service Levy & Equalized Mill Rate: \$4.0 Million Average Annual Capital Borrowing



Budget Year	2023	2024	2026	2027	2028	2029	2030	2031	2033	2033
Debt Service Levy	\$5.48 M	\$5.73 M	\$6.1 M	\$6.36 M	\$6.64 M	\$6.09 M	\$6.06 M	\$5.54 M	\$5.52 M	\$5.04 M
Debt Service Mill Rate	\$ 1.36	\$ 1.34	\$ 1.40	\$ 1.44	\$ 1.47	\$ 1.32	\$ 1.29	\$ 1.15	\$ 1.13	\$ 1.01

REVISED Assumptions

- * \$4.0 million of annual general capital borrowing 2024-2032
- * 8 year term for general capital borrowing at 3.0% average interest rate
- * 2.0% annual non-TID equalized value growth



2024 City of Middleton Budget

WATER UTILITY REVENUES

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	WATER SALES REVENUE							
610-4601-00 UNMETERED SALES-GEN CUSTOMERS	-	-	-	-	-	-	-	-
610-4610-00 METERED SALES-GEN CUSTOMERS	-	-	-	-	-	-	-	-
610-4611-00 METERED SALES-RESIDENTIAL	1,452,769	1,017,588	1,452,769	867,619	1,100,000	1,452,769	-	1,452,769
610-4612-00 METERED SALES-COMMERCIAL	795,299	530,069	795,299	435,446	600,000	795,299	-	795,299
610-4613-00 METERED SALES-INDUSTRIAL	168,976	97,334	168,976	76,075	100,000	168,976	-	168,976
610-4614-00 METERED SALES - MULTI FAMILY	313,537	417,776	313,537	334,196	400,000	313,537	-	313,537
610-4620-00 PRIVATE FIRE PROTECTION	108,655	109,437	108,655	85,475	110,000	108,655	-	108,655
610-4630-00 PUBLIC FIRE PROTECTION	485,243	561,264	485,243	439,688	600,000	485,243	-	485,243
610-4640-00 OTHER SALES TO PUBLIC AUTHORIT	59,437	70,302	59,437	59,228	60,000	59,437	-	59,437
610-4660-00 SALES FOR RESALE	-	7,398	-	24,689	-	-	-	-
TOTAL	3,383,916	2,811,169	3,383,916	2,322,416	2,970,000	3,383,916	-	3,383,916
MISCELLANEOUS REVENUES								
610-4701-00 FORFEITED DISCOUNTS	4,000	10,749	4,000	8,488	7,000	4,000	-	4,000
610-4710-00 MISC SERVICE REVENUE	5,000	3,998	5,000	3,058	4,000	5,000	-	5,000
610-4720-00 RENT FROM WATER PROPERTY	105,000	90,511	105,000	68,567	110,000	105,000	-	105,000
610-4740-00 OTHER WATER REVENUES (AM-1)	1,000	21,603	1,000	9,110	4,000	1,000	-	1,000
610-4790-00 TRANSFER IN	-	14,666	-	-	-	-	-	-
TOTAL	115,000	141,526	115,000	89,223	125,000	115,000	-	115,000
INTEREST & OTHER FINANCING SOURCES								
610-4210-00 CONTRIBUTIONS IN AID OF CONSTU	-	406,225	-	-	-	-	-	-
610-4210-01 CAPITAL CONTRIBUTED BY MUNI	-	-	-	-	-	-	-	-
610-4250-00 AMORTIZATION OF PSC LIABILITY	-	-	-	-	-	-	-	-
610-4290-00 INTEREST & DIVIDEND INCOME	25,000	(12,448)	25,000	68,619	100,000	25,000	-	25,000
610-4290-03 CREDIT CARD REBATE PROGRAM	5,000	3,850	5,000	-	-	5,000	-	5,000
610-4291-00 MISCELLANEOUS INCOME	3,000	17,722	3,000	3,084	8,000	3,000	-	3,000
TOTAL	33,000	415,349	33,000	71,703	108,000	33,000	-	33,000
TOTAL WATER UTILITY REVENUES	3,531,916	3,368,044	3,531,916	2,483,342	3,203,000	3,531,916	-	3,531,916

	INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
None		-	-	-
TOTAL		-	-	-



2024 City of Middleton Budget

WATER UTILITY EXPENSES

SOURCE OF SUPPLY	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
WAGES								
610-6160-110 SALARIES-FULL-TIME (601)	25,000	20,531	28,496	34,668	28,496	27,014	-	27,014
610-6160-117 OVERTIME	-	-	-	-	-	-	-	-
610-6160-135 LONGEVITY	9,450	-	546	-	546	-	-	-
610-6160-198 PENSION EXPENSE	-	(33,352)	-	-	-	-	-	-
TOTAL	34,450	(12,821)	29,042	34,668	29,042	27,014	-	27,014
PERSONNEL BENEFIT #N/A								
610-6160-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
610-6160-192 RETIREMENT	-	-	2,626	-	2,626	2,553	-	2,553
610-6160-193 FICA	2,000	1,534	2,954	2,564	2,954	2,286	-	2,286
610-6160-194 HEALTH INSURANCE	-	-	7,497	-	7,497	6,791	-	6,791
610-6160-195 DENTAL INSURANCE	-	-	693	-	693	593	-	593
TOTAL	2,000	1,534	13,770	2,564	13,770	12,223	-	12,223
OPERATING EXPENSES								
610-6160-220 SUPPLIES & EXPENSES (603)	7,000	1,962	7,000	4,416	7,000	7,000	-	7,000
610-6160-410 MAINTENANCE (617): PPE	1,000	-	1,000	4,776	4,100	1,000	-	1,000
TOTAL	8,000	1,962	8,000	9,192	11,100	8,000	-	8,000
TOTAL SOURCE OF SUPPLY	44,450	(9,325)	50,812	46,424	53,912	47,237	-	47,237
PUMPING								
WAGES								
610-6162-110 SALARIES-FULL-TIME (624)	5,000	428	93	2,204	2,204	88	-	88
610-6162-117 OVERTIME	-	-	-	-	-	-	-	-
TOTAL	5,000	428	93	2,204	2,204	88	-	88
PERSONNEL BENEFITS								
610-6162-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
610-6162-192 RETIREMENT	-	-	9	-	-	8	-	8
610-6162-193 FICA	500	32	10	166	166	7	-	7
610-6162-194 HEALTH INSURANCE	-	-	24	-	24	22	-	22
610-6162-195 DENTAL INSURANCE	-	-	2	-	2	2	-	2
TOTAL	500	32	45	166	192	39	-	39
OPERATING EXPENSES								
610-6162-210 PURCHASED POWER (623)	260,000	236,608	260,000	188,628	260,000	260,000	-	260,000
610-6162-220 SUPPLIES & EXPENSES (626)	11,500	55,136	11,500	13,466	17,000	11,500	-	11,500
610-6162-410 MAINTENANCE (633)	5,000	-	5,000	-	3,000	5,000	-	5,000
TOTAL	276,500	291,745	276,500	202,094	280,000	276,500	-	276,500
TOTAL PUMPING	282,000	292,204	276,638	204,465	282,396	276,627	-	276,627



2024 City of Middleton Budget

WATER UTILITY EXPENSES

	2022		2023			2024			
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET	
WATER TREATMENT									
WAGES									
610-6163-110	SALARIES-FULL-TIME (642)	500	932	32	107	32	30	-	30
610-6163-117	OVERTIME	-	-	-	-	-	-	-	-
	TOTAL	500	932	32	107	32	30	-	30
PERSONNEL BENEFITS									
610-6163-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
610-6163-192	RETIREMENT	-	-	3	-	-	3	-	3
610-6163-193	FICA	45	69	3	8	-	3	-	3
610-6163-194	HEALTH INSURANCE	-	-	8	-	-	8	-	8
610-6163-195	DENTAL INSURANCE	-	-	1	-	-	1	-	1
	TOTAL	45	69	15	8	-	15	-	15
OPERATING EXPENSES									
610-6163-220	SUPPLIES & EXPENSES (643)	12,000	9,410	12,000	6,329	6,000	12,000	-	12,000
610-6163-230	CHEMICALS (641)	20,000	25,516	20,000	22,040	25,000	20,000	-	20,000
610-6163-410	MAINTENANCE (652)	1,000	-	1,000	2,964	1,000	1,000	-	1,000
	TOTAL	33,000	34,926	33,000	31,333	32,000	33,000	-	33,000
TOTAL WATER TREATMENT		33,545	35,927	33,047	31,448	32,032	33,045	-	33,045
TRANSMISSION & DISTRIBUTION									
WAGES									
610-6164-110	SALARIES-FULL-TIME (660)	-	-	-	324	324	-	-	-
610-6164-111	LABOR RES. & STANDPIPE (661)	3,500	-	2,992	817	2,992	2,700	-	2,700
610-6164-112	LABOR - MAINS (662)	65,000	57,660	55,568	18,731	55,568	53,111	-	53,111
610-6164-113	LABOR - SERVICES (662)	45,000	34,675	38,470	14,740	38,470	36,460	-	36,460
610-6164-114	LABOR - METERS (663)	45,000	50,791	38,470	29,051	38,470	36,460	-	36,460
610-6164-115	LABOR - HYDRANTS (662)	7,000	1,084	5,984	4,387	5,984	5,402	-	5,402
610-6164-117	OVERTIME	-	-	-	-	-	-	-	-
	TOTAL	165,500	144,211	141,484	68,050	141,808	134,133	-	134,133
PERSONNEL BENEFITS									
610-6164-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
610-6164-192	RETIREMENT	-	-	13,128	-	13,128	12,763	-	12,763
610-6164-193	FICA	14,500	10,687	14,769	5,088	14,769	11,428	-	11,428
610-6164-194	HEALTH INSURANCE	-	-	37,485	-	37,485	33,953	-	33,953
610-6164-195	DENTAL INSURANCE	-	-	3,464	-	3,464	2,963	-	2,963
	TOTAL	14,500	10,687	68,846	5,088	68,846	61,107	-	61,107
OPERATING EXPENSES									
610-6164-220	SUPPLIES & EXPENSES (665)	35,000	24,627	35,000	6,977	28,000	35,000	-	35,000
610-6164-410	MAINT (DO NOT USE)	-	-	-	-	-	-	-	-
610-6164-411	MAINT RES. & STANDPIPE (672)	20,000	3,044	20,000	695	19,000	20,000	-	20,000
610-6164-412	MAINT - MAINS (673)	75,000	119,544	75,000	47,420	70,000	75,000	-	75,000
610-6164-413	MAINT - SERVICES (675)	15,000	4,418	15,000	16,262	20,000	15,000	-	15,000
610-6164-414	MAINT - METERS (676)	25,000	22,533	25,000	22,951	25,000	25,000	-	25,000
610-6164-415	MAINT - HYDRANTS (677)	26,000	15,690	26,000	11,731	22,000	26,000	-	26,000
	TOTAL	196,000	189,856	196,000	106,037	184,000	196,000	-	196,000
TOTAL TRANSMISSION & DISTRIBUTION		376,000	344,754	406,330	179,174	394,654	391,240	-	391,240



2024 City of Middleton Budget

WATER UTILITY EXPENSES

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	CUSTOMER ACCOUNT EXPENSE							
WAGES								
610-6190-110 SALARIES-FULL-TIME (901)	-	-	-	-	-	-	-	-
610-6190-111 SALARIES-FULL-TIME CREW (902)	9,000	5,477	32,058	3,118	32,058	30,384	-	30,384
610-6190-117 OVERTIME	-	-	-	-	-	-	-	-
610-6190-130 ACCTG & CLTG LABOR (903)	32,000	36,536	-	20,705	12,974	-	-	-
TOTAL	41,000	42,013	32,058	23,823	45,032	30,384	-	30,384
PERSONNEL BENEFITS								
610-6190-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
610-6190-192 RETIREMENT	-	-	2,954	-	2,954	2,872	-	2,872
610-6190-193 FICA	1,500	3,182	3,323	1,816	3,323	2,571	-	2,571
610-6190-194 HEALTH INSURANCE	-	-	8,434	-	8,434	7,640	-	7,640
610-6190-195 DENTAL INSURANCE	-	-	779	-	779	667	-	667
TOTAL	1,500	3,182	15,490	1,816	15,490	13,750	-	13,750
OPERATING EXPENSES								
610-6190-220 SUPPLIES & EXPENSES (905)	12,500	14,674	12,500	10,697	12,500	12,500	-	12,500
610-6190-221 UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-
TOTAL	12,500	14,674	12,500	10,697	12,500	12,500	-	12,500
TOTAL CUSTOMER ACCOUNT EXPENSE	55,000	59,868	60,048	36,336	73,022	56,634	-	56,634
ADMINISTRATIVE & GENERAL								
WAGES								
610-6192-110 SALARIES-FULL-TIME (920)	198,500	185,560	228,859	241,897	228,859	145,166	-	145,166
610-6192-111 SALARIES-SEASONAL	6,000	-	-	-	-	-	-	-
610-6192-117 OVERTIME	30,404	19,804	-	11,908	4,664	-	-	-
610-6192-135 LONGEVITY	8,800	6,860	12,300	3,678	12,300	12,300	-	12,300
TOTAL	243,704	212,223	241,159	257,484	245,823	157,466	-	157,466
PERSONNEL BENEFITS								
610-6192-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
610-6192-192 RETIREMENT (926)	20,572	25,245	19,489	6,311	19,489	13,720	-	13,720
610-6192-193 FICA	17,000	16,430	21,925	19,620	21,925	12,285	-	12,285
610-6192-194 HEALTH INSURANCE (926)	88,559	88,090	43,290	48,189	43,290	36,500	-	36,500
610-6192-195 DENTAL INSURANCE (926)	9,000	8,024	3,920	5,261	3,920	3,186	-	3,186
610-6192-199 EMPLOYEE HEALTH CONTRIB.(1%)	-	-	-	-	-	-	-	-
TOTAL	135,131	137,789	88,624	79,381	88,624	65,691	-	65,691
OPERATING EXPENSES								
610-6192-210 OFFICE SUPPLIES (921)	8,000	7,078	8,000	4,814	8,000	8,000	-	8,000
610-6192-222 INSURANCE	46,200	43,150	43,200	43,200	43,200	46,200	-	46,200
610-6192-223 INJURIES & DAMAGES	-	-	-	-	-	-	-	-
610-6192-224 REGULATORY COMM. EXP (928)	3,000	3,210	3,000	45	3,000	3,000	-	3,000
610-6192-310 OUTSIDE SERVICES (923)	40,000	35,702	40,000	34,512	40,000	40,000	-	40,000
610-6192-320 TRANSPORTATION EXPENSES (930)	40,000	72,788	40,000	27,200	40,000	40,000	-	40,000
610-6192-410 MAINT - GENERAL PLANT (932)	1,000	-	1,000	528	-	1,000	-	1,000
610-6192-490 MISC GENERAL EXPENSES (930)	7,000	7,921	7,000	6,132	7,000	7,000	-	7,000
610-6192-990 GEN FUND COST RECOVERY	67,500	93,000	96,000	96,000	96,000	101,500	-	101,500
610-6192-991 RESIDENT TOILET REBATE (906)	20,000	4,299	20,000	1,998	5,000	20,000	-	20,000
610-6192-992 COMM WATER AUDIT REBATE (906)	20,000	-	20,000	99	500	20,000	-	20,000
610-6192-998 PERSONNEL CONTINGENCY	7,941	-	-	-	-	-	-	-
TOTAL	260,641	267,147	278,200	214,529	242,700	286,700	-	286,700
TOTAL ADMINISTRATIVE & GENERAL	639,476	617,160	607,983	551,393	577,147	509,857	-	509,857



2024 City of Middleton Budget

WATER UTILITY EXPENSES

	2022		2023			2024			
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET	
	OTHER EXPENSES								
DEPRECIATION & TAXES									
610-4020-990	DEPRECIATION	410,000	500,466	410,000	-	500,000	410,000	-	410,000
610-4020-992	DEPREC ON CONTRIBUTED PLANT	162,000	192,173	162,000	-	190,000	162,000	-	162,000
610-4080-990	TAXES	565,000	450,819	565,000	-	500,000	565,000	-	565,000
	TOTAL	1,137,000	1,143,458	1,137,000	-	1,190,000	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)	-	-	175,000	51,262	175,000	-	-	-
610-6197-812	WATER TREATMENT EQUIP. (3320)	-	-	-	-	-	100,000	-	100,000
610-6197-815	TRANSPORTATION EQUIP (3920)	123,750	13,373	145,500	197,204	161,133	90,000	-	90,000
610-6197-820	WATER MAIN REPL (3430)	-	-	-	635,765	237,606	1,200,000	-	1,200,000
610-6197-825	OTHER TRANSM & DIST (3490)	1,110,000	-	0	-	-	-	-	-
610-6197-830	DIST RESERV & STANDPIPE (3420)	-	-	-	-	-	20,000	-	20,000
610-6197-835	SCADA EQUIP (3971)	-	-	-	-	-	-	-	-
610-6197-840	NEW METERS (3460-01)	75,000	-	75,000	60,665	75,000	75,000	-	75,000
610-6197-845	HYDRANTS (3480)	-	3,410	-	-	-	-	-	-
610-6197-850	GARAGE & EQUIP (3710)	9,550	-	12,550	-	-	9,550	-	9,550
610-6197-860	MASTER PLAN	-	-	-	-	-	-	-	-
	TOTAL	1,318,300	16,783	408,050	944,896	648,739	1,494,550	-	1,494,550
TOTAL OTHER EXPENSES		2,455,300	1,160,241	1,545,050	944,896	1,838,739	2,631,550	-	2,631,550
TOTAL WATER UTILITY EXPENSES		3,885,771	2,500,829	2,979,908	1,994,136	3,251,902	3,946,190	-	3,946,190

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 General Fund Cost Recovery	8,500	-	8,500
TOTAL	8,500	-	8,500



2024 City of Middleton Budget

SEWER UTILITY REVENUES

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	SEWER SALES REVENUE							
620-4610-00 SEWERAGE SERVICE-RESIDENTIAL	1,898,517	1,705,901	2,088,369	1,411,073	1,900,000	2,030,522	-	2,030,522
620-4620-00 SEWERAGE SERVICE-COMMERCIAL	1,364,749	1,412,569	1,501,224	1,172,111	1,300,000	1,459,641	-	1,459,641
620-4630-00 SEWERAGE SERVICE-INDUSTRIAL	175,257	190,504	192,783	147,978	175,000	187,443	-	187,443
620-4640-00 REVENUES FROM PUBLIC AUTHORITY	47,702	50,161	52,472	44,738	60,000	51,019	-	51,019
TOTAL	3,486,225	3,359,134	3,834,848	2,775,900	3,435,000	3,728,625	-	3,728,625
INTEREST & MISCELLANEOUS REVENUE								
620-4210-00 CONTRIBUTIONS IN AID CONSTRUCTION	-	-	-	-	-	-	-	-
620-4290-00 INTEREST & DIVIDEND INCOME	17,000	(5,716)	17,000	31,510	-	17,000	-	17,000
620-4290-03 CREDIT CARD REBATE PROGRAM	-	2,325	-	-	-	-	-	-
620-4820-00 FORFEITED DISCOUNTS	-	-	-	-	-	-	-	-
620-4850-00 MISCELLANEOUS OPERATING REVENUE	-	1,356	-	-	-	-	-	-
TOTAL	17,000	(2,035)	17,000	31,510	-	17,000	-	17,000
TOTAL SEWER UTILITY REVENUES	3,503,225	3,357,100	3,851,848	2,807,410	3,435,000	3,745,625	-	3,745,625

	INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
None		-	-	-
TOTAL		-	-	-



2024 City of Middleton Budget

SEWER UTILITY EXPENSES		2022		2023			2024		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
OPERATION EXPENSES									
WAGES									
620-6282-110	SALARIES-FULL-TIME	70,000	56,446	70,000	20,212	70,000	41,661	-	41,661
620-6282-117	OVERTIME	-	-	-	-	-	-	-	-
620-6282-135	LONGEVITY	9,450	-	9,450	-	9,450	-	-	-
620-6282-198	PENSION EXPENSE	-	(33,350)	-	-	-	-	-	-
	TOTAL	79,450	23,096	79,450	20,212	79,450	41,661	-	41,661
PERSONNEL BENEFITS									
620-6282-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
620-6282-192	RETIREMENT	-	-	-	-	-	-	-	-
620-6282-193	FICA	5,000	4,199	5,000	1,514	5,000	3,525	-	3,525
620-6282-194	HEALTH INSURANCE	-	-	-	-	-	-	-	-
620-6282-195	DENTAL INSURANCE	-	-	-	-	-	-	-	-
	TOTAL	5,000	4,199	5,000	1,514	5,000	3,525	-	3,525
OPERATING EXPENSES									
620-6282-220	SUPPLIES & EXPENSES	35,000	39,311	35,000	9,339	35,000	35,000	-	35,000
620-6282-230	OTHER CHEMICALS FOR SEWERAGE	2,500	9,495	2,500	4,203	2,500	2,500	-	2,500
620-6282-320	TRANSPORTATION EXPENSES	35,000	66,464	35,000	22,334	35,000	35,000	-	35,000
620-6282-330	MMSD FEES	2,459,338	2,359,323	2,459,338	1,243,010	2,459,338	2,699,338	-	2,699,338
620-6282-420	POWER & FUEL - PUMPING: PPE	25,000	26,977	25,000	20,298	25,000	25,000	-	25,000
	TOTAL	2,556,838	2,501,569	2,556,838	1,299,185	2,556,838	2,796,838	-	2,796,838
TOTAL OPERATION EXPENSES		2,641,288	2,528,864	2,641,288	1,320,910	2,641,288	2,842,024	-	2,842,024
MAINTENANCE EXPENSES									
WAGES									
620-6283-110	SALARIES- FULL TIME	60,000	70,967	60,000	24,533	60,000	34,905	-	34,905
620-6283-117	OVERTIME	-	-	-	-	-	-	-	-
	TOTAL	60,000	70,967	60,000	24,533	60,000	34,905	-	34,905
PERSONNEL BENEFITS									
620-6283-192	RETIREMENT	-	-	-	-	-	-	-	-
620-6283-193	FICA	4,500	5,299	4,500	1,832	4,500	3,298	-	3,298
	TOTAL	4,500	5,299	4,500	1,832	4,500	3,298	-	3,298
OPERATING EXPENSES									
620-6283-414	MAINT - METERS	25,000	22,702	25,000	10,176	25,000	25,000	-	25,000
620-6283-415	MAINT - SEWAGE COLLECTION SYST	60,000	56,762	60,000	2,380	60,000	60,000	-	60,000
620-6283-416	MAINT - COLLECTION SYS PUMP EQ	26,000	19,184	26,000	1,807	26,000	26,000	-	26,000
620-6283-417	MAINT - GEN PLANT STRUCT & EQU	5,000	6,538	5,000	4,885	5,000	5,000	-	5,000
	TOTAL	116,000	105,186	116,000	19,248	116,000	116,000	-	116,000
TOTAL MAINTENANCE EXPENSES		180,500	181,453	180,500	45,613	180,500	154,203	-	154,203
CUSTOMER ACCOUNT EXPENSES									
WAGES									
620-6284-110	METER READING LABOR	32,000	37,446	32,000	18,624	32,000	36,031	-	36,031
620-6284-117	OVERTIME	-	-	-	-	-	-	-	-
620-6284-130	BILLING, COLLECT, ACCTG EXP	10,000	14,674	10,000	10,707	10,000	10,000	-	10,000
	TOTAL	42,000	52,120	42,000	42,000	42,000	46,031	-	46,031
PERSONNEL BENEFITS									
620-6284-192	RETIREMENT	-	-	-	-	-	-	-	-
620-6284-193	FICA	2,500	2,844	2,500	1,425	25,000	3,404	-	3,404
	TOTAL	2,500	2,844	2,500	2,500	2,500	3,404	-	3,404
TOTAL CUSTOMER ACCOUNT EXPENSES		44,500	54,964	44,500	44,500	44,500	49,435	-	49,435



2024 City of Middleton Budget

SEWER UTILITY EXPENSES

		2022		2023			2024		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
ADMINISTRATIVE & GENERAL									
WAGES									
620-6285-110	SALARIES-FULL-TIME	70,000	56,059	70,000	47,657	70,000	79,855	-	79,855
620-6285-111	SALARIES-SEASONAL	6,000	-	6,000	-	6,000	6,000	-	6,000
620-6285-117	OVERTIME	-	-	-	-	-	-	-	-
	TOTAL	76,000	56,059	76,000	47,657	76,000	85,855	-	85,855
PERSONNEL BENEFITS									
620-6285-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
620-6285-192	RETIREMENT	20,572	15,258	20,572	31,329	21,254	16,149	-	16,149
620-6285-193	FICA	5,000	4,699	5,000	3,572	5,000	6,109	-	6,109
620-6285-194	HEALTH INSURANCE	37,067	23,620	40,000	13,213	40,000	38,237	-	38,237
620-6285-195	DENTAL INSURANCE	3,500	2,614	3,500	1,754	3,500	4,655	-	4,655
620-6285-199	EMPLOYEE HEALTH CONTRIB.(1%)	-	-	-	-	-	-	-	-
	TOTAL	66,139	46,191	69,072	49,868	66,139	65,150	-	65,150
OPERATING EXPENSES									
620-6285-210	OFFICE SUPPLIES	10,000	9,364	10,000	7,868	10,000	10,000	-	10,000
620-6285-222	INSURANCE	12,200	12,200	12,200	13,700	12,200	12,200	-	12,200
620-6285-310	OUTSIDE SERVICES	25,000	12,513	25,000	8,036	25,000	25,000	-	25,000
620-6285-490	MISC GENERAL EXPENSES	20,000	4,654	20,000	2,781	20,000	20,000	-	20,000
620-6285-491	RENTS	-	-	-	-	-	-	-	-
620-6285-990	GEN FUND COST RECOVERY	67,500	93,000	67,500	96,000	96,000	101,500	-	101,500
620-6285-998	PERSONNEL CONTINGENCY	2,933	-	-	-	-	-	-	-
	TOTAL	137,633	131,731	134,700	128,385	137,633	168,700	-	168,700
TOTAL ADMINISTRATIVE & GENERAL		279,772	233,981	279,772	225,910	279,772	319,705	-	319,705
OTHER EXPENSES									
DEPRECIATION									
620-4020-990	DEPRECIATION	325,000	377,153	325,000	-	325,000	325,000	-	325,000
620-4080-990	TAXES	-	-	-	-	-	-	-	-
	TOTAL	325,000	377,153	325,000	-	325,000	325,000	-	325,000
TRANSFERS									
620-6286-998	TRANSFER TO DEBT FD 300	-	-	-	-	-	-	-	-
620-6286-999	TRANSFER OUT	-	14,666	-	-	-	-	-	-
	TOTAL	-	14,666	-	-	-	-	-	-
SEWER CAPITAL EXPENSES									
620-6297-810	FORCE MAINS (3150)	250,000	-	250,000	-	250,000	-	-	-
620-6297-815	MAIN REPL (3130)	75,000	-	75,000	108,495	75,000	300,000	-	300,000
620-6297-820	PUMP STATION EQUIP (3230)	200,000	-	200,000	10,926	200,000	370,000	-	370,000
620-6297-825	GARAGE & EQUIP (3710)	371,250	4,458	371,250	382,308	371,250	-	-	-
620-6297-860	MASTER PLAN	-	-	-	-	-	-	-	-
	TOTAL	896,250	4,458	896,250	501,730	896,250	670,000	-	670,000
TOTAL OTHER EXPENSES		1,221,250	396,277	1,221,250	501,730	1,221,250	995,000	-	995,000
TOTAL SEWER UTILITY		4,367,310	3,395,538	4,367,310	2,138,663	4,367,310	4,360,367	-	4,360,367

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 MMSD Fees	240,000	-	240,000
2 General Fund Cost Recovery	8,500	-	8,500
TOTAL	8,500	-	8,500



CITY OF MIDDLETON DEPARTMENT OPERATING BUDGET REQUESTS – FISCAL 2024 (JAN. – DEC.)

Water and Sewer Utilities

DEPARTMENT: Public Works

DIRECTOR: Shawn Stauske

DIVISION: Water and Sewer Utilities

DIVISION MANAGER: Mike Meier

MISSIONS:

DEPARTMENT: Provide basic public transportation, storm water management and utility infrastructure and services consistent with citizen expectations in an urban environment.

DIVISION: Provide Quality Water and Wastewater service to the residents of the City.

AUTHORIZED POSITION LIST	2020	2021	2022	2023	2024
Utility Manager	1	1	1	1	1
Asst. Utility Manager / Utility Foreman	1	1	1	1	1
Utility Crewman	6	6	6	6	6
Utility Billing Manager	1	1	1	1	1
Total	9	9	9	9	9

Note: Salaries for the utilities division are split 75% water and 25% sewer. The Public Service Commission (PSC) requires that the salaries for water be charged to the actual area in the budget where the work was performed. This tracking is done through the Utility Division timecards. For budgeting purposes, the City looks at the prior year and determines a percentage allocation to each budget area. The total salary and benefit costs are spread based on that percentage allocation. This process is mirrored in the Sewer budget.

2024 GOALS:

1. Water main replacement coordinated with street improvements
2. Sanitary Sewer video audits/inspections, and repairs coordinated with street improvements
3. Train/aid uncertified staff in achieving their Water Operator’s Licenses in both Groundwater & Distribution Certification’s.
4. Move Sanitary Sewer System to SCADA

SIGNIFICANT ISSUES IN 2024:

1. New water main install and sewer main repair project as needed on Dewey Ct., Lake St., Elmwood Ave., & Franklin Ave.
2. Address inflow/infiltration defects identified with video inspections
3. With 50% newly hired crew in the later part of 2023, maintaining, and learning the system is our top priority.
4. Alarm confusion from Middleton 911 center from old dialer alarm system currently found the lift stations

MAJOR WORKLOAD STATISTICS:

WORKLOAD ACTIVITIES	2021 Actual	2022 Actual	2023 As of 7/31	2023 Projected	2024 Projected
Water pumping stations to maintain	8	8	8	8	8
Wastewater pumping stations to maintain	9	9	9	9	9
Miles of Water Mains to maintain	92.0	92.0	92.0	92.0	92.0
Miles of Sewer Main to maintain	81.5	81.5	81.5	81.5	81.5
Number of Water Meters	6552	6,619	6,626	6,630	75



2024 City of Middleton Budget

STORM WATER UTILITY REVENUES

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
INTEREST & MISCELLANEOUS REVENUE								
630-4231-00 SPECIAL CHARGE - STORMWATER	-	-	-	1,510	1,510	-	-	-
630-4290-00 INTEREST & DIVIDEND INCOME	2,000	(1,916)	2,000	10,560	5,000	5,100	-	5,100
TOTAL	2,000	(1,916)	2,000	12,070	6,510	5,100	-	5,100
INTERGOVERNMENTAL REVENUE								
630-4301-00 GRANTS	565,276	132,688	432,588	1,805,110	1,805,110	-	-	-
TOTAL	565,276	132,688	432,588	1,805,110	1,805,110	-	-	-
PUBLIC CHARGES FOR SERVICE								
630-4601-01 FIXED RATE	-	9	-	-	-	-	-	-
630-4601-03 VARIABLE RATE	868,000	871,570	868,772	654,898	1,309,796	876,000	-	876,000
630-4681-00 STORMWATER FEE-IN-LIEU DEDICAT	-	-	-	-	-	-	-	-
TOTAL	868,000	871,579	868,772	654,898	1,309,796	876,000	-	876,000
MISCELLANEOUS REVENUES								
630-4801-00 PENALTY	2,000	4,105	3,000	2,586	5,000	5,000	-	5,000
630-4831-00 OTHER REVENUE	-	-	-	22,414	22,514	-	-	-
TOTAL	2,000	4,105	3,000	25,000	27,514	5,000	-	5,000
TOTAL STORM WATER UTILITY REVENUES	1,437,276	1,006,456	1,306,360	2,497,078	3,148,931	886,100	-	886,100

	INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
None		-	-	-
TOTAL		-	-	-



2024 City of Middleton Budget

STORM WATER UTILITY EXPENSES

	2022		2023			2024			
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET	
STORMWATER MAINTENANCE									
630-5200-310	OUTSIDE SERVICES	55,000	7,508	85,000	137,841	141,832	154,908	-	154,908
630-5200-315	DITCH MAINTENANCE	208,551	77,918	-	952	1,000	1,000	-	1,000
630-5200-320	PRIVATE STORMWATER MAINTENANCE	-	-	-	2,921	3,000	7,500	-	7,500
630-5200-325	I&E STAFF (WPDES REQUIREMENT	-	-	-	-	-	15,092	-	15,092
630-5200-330	ADAPTIVE MANAGEMENT (TMDL COMP	-	-	-	-	-	61,912	-	61,912
630-5200-470	UTILITIES	-	21	-	64	100	100	-	100
630-5200-990	GENERAL FUND COST RECOVERY	-	-	-	-	-	100,000	-	100,000
	TOTAL	263,551	85,447	85,000	141,778	145,932	340,512	-	340,512
DEPRECIATION									
630-5548-990	DEPRECIATION	200,000	258,337	200,000	-	285,000	300,000	-	300,000
	TOTAL	200,000	258,337	200,000	-	285,000	300,000	-	300,000
STORM WATER UTILITY PROJECTS									
630-5710-800	PHEASANT BRANCH BANK	-	-	20,000	10,158	7,040	-	-	-
630-5725-800	MIDDLETON HILLS POND	20,000	-	100,000	-	-	150,000	-	150,000
630-5726-800	SPRING HILL POND	15,000	(1)	150,000	5,452	15,452	175,000	-	175,000
630-5732-800	PBC REPAIRS N OF CENTURY	315,000	1	328,284	20,233	23,584	-	-	-
630-5735-800	PBC REPAIRS SOUTH FORK	-	-	-	10,318	10,318	-	-	-
630-5738-800	PBC REPAIRS - CENTURY	319,000	-	177,988	6,285	6,285	-	-	-
630-5739-800	AIRPORT DITCH MAINTENANCE	-	3,416	35,000	-	-	-	-	-
630-5740-800	AIRPORT RD BUS PK DRAINAGE	-	-	15,000	-	-	-	-	-
TBD	MISTY VALLEY STORMWATER	-	-	-	-	-	-	50,000	50,000
630-5741-800	HIDDEN OAKS STORMWATER	-	-	150,000	-	15,000	-	30,000	30,000
	TOTAL	669,000	3,416	976,272	52,445	77,679	325,000	80,000	405,000
TOTAL STORM WATER UTILITY EXPENSES		1,132,551	347,200	1,261,272	194,223	508,611	965,512	80,000	1,045,512

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 WPDES Permit Requirements	15,092	-	15,092
2 Adaptive Management	61,912	-	61,912
3 Private Storm Water Management	7,500	-	7,500
4 Storm Water Lead Crew Member	-	-	-
5 Storm Water Engineer/Utility Manager	-	-	-
6 Storm Water Outside Services	50,000	-	-
7 Storm Water Rate Study	20,000	-	-
8 Middleton Hills Pond Project	150,000	-	-
9 Spring Hill Pond Project	175,000	-	175,000
10 Misty Valley Storm Water Project	-	50,000	50,000
11 Hidden Oaks Storm Water Project	-	30,000	30,000
TOTAL	479,504	80,000	339,504



Middleton Utility District Budget (Fund 640)

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Approved</u>	<u>2023</u> <u>Projected</u>	<u>2024</u> <u>Recommended</u>
REVENUES				
Special Assessments	370,955	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	\$ 370,955	\$ -	\$ -	\$ -
EXPENDITURES				
Operation and maintenance	-	5,000	-	5,000
Depreciation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	\$ -	\$ 5,000	\$ -	\$ 5,000
NON OPERATING REVENUES				
Investment Income	(709)	-	5,000	500
Total Capital Contributions	\$ (709)	\$ -	\$ 5,000	\$ 500
CHANGE IN NET POSITION	\$ 370,246	\$ (5,000)	\$ 5,000	\$ (4,500)
NET POSITION				
Beginning Net Position	\$ 60,833	\$ 431,079	\$ 431,079	\$ 436,079
Ending Net Position	431,079	426,079	436,079	431,579
Less Net Investment in Capital Assets	-	-	-	-
NET POSITION - END OF YEAR	\$ 431,079	\$ 426,079	\$ 436,079	\$ 431,579



2024 City of Middleton Budget

GOLF COURSE REVENUES

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
GOLF SHOP SALES								
650-4500-01 HARDGOOD SALES	135,000	159,402	135,000	146,674	159,039	150,000	-	150,000
650-4500-03 SOFTGOODS SALES	60,000	71,179	60,000	66,624	71,131	70,000	-	70,000
650-4500-05 RENTAL CLUBS	7,416	7,987	6,629	7,359	7,678	7,416	-	7,416
TOTAL	202,416	238,568	201,629	220,658	237,848	227,416	-	227,416
PUBLIC CHARGES FOR SERVICES								
650-4630-00 GREENS FEES	1,391,734	1,427,489	1,246,976	1,206,069	1,272,824	1,272,824	-	1,272,824
650-4631-00 LEAGUES	-	-	-	-	-	-	-	-
650-4632-00 MEMBERSHIPS	179,784	282,786	151,849	247,629	245,582	245,582	-	245,582
650-4633-00 CART RENTAL	475,833	544,249	420,536	494,103	511,359	511,359	-	511,359
650-4634-00 DRIVING RANGE	168,647	220,028	146,282	226,121	220,028	220,028	-	220,028
650-4635-00 OUTINGS	-	1,090	-	1,500	1,500	-	-	-
650-4639-00 HANDICAP FEES	1,300	1,200	1,176	760	827	1,176	-	1,176
650-4645-00 SALES TAXES COLLECTED	133,084	-	124,625	-	-	133,084	-	133,084
TOTAL	2,350,382	2,476,841	2,091,444	2,176,182	2,252,120	2,384,053	-	2,384,053
FOOD & BEVERAGE SALES								
650-4736-00 FOOD INCOME	191,581	219,279	170,572	206,094	214,222	214,222	-	214,222
650-4737-00 SNACK	17,493	21,396	15,475	24,917	22,464	22,464	-	22,464
650-4738-00 LIQUOR	111,862	120,373	99,867	111,474	112,380	112,380	-	112,380
650-4739-00 BEER	206,820	235,439	182,979	197,742	210,880	210,880	-	210,880
650-4740-00 SODA	37,750	45,528	33,122	39,090	42,003	42,003	-	42,003
650-4741-00 GOLF OUTING BEVERAGE	1,500	-	1,500	-	-	-	-	-
650-4742-00 TOBACCO	2,527	3,233	2,162	2,628	2,636	2,636	-	2,636
650-4745-00 SALES TAXES COLLECTED	39,815	176,803	37,320	154,239	162,239	39,815	-	39,815
650-4747-00 FOOD AND SNACK - BEVRAGE CART	2,664	3,491	2,325	3,312	3,035	3,035	-	3,035
650-4748-00 NA BEVERAGES - BEVRAGE CART	20,035	23,432	17,632	22,995	21,616	21,616	-	21,616
650-4749-00 BEER SALES - BEVRAGE CART	93,246	103,571	82,966	105,932	101,160	101,160	-	101,160
650-4750-00 LIQUOR - BEVRAGE CART	39,943	53,967	34,659	54,112	54,144	54,144	-	54,144
TOTAL	765,236	1,006,513	680,579	922,536	946,779	824,355	-	824,355
OTHER INCOME								
650-4832-01 TRANS/ADVANCE FROM GEN FD.	-	-	-	-	-	-	-	-
650-4832-03 CREDIT CARD REBATE PROGRAM	7,135	9,227	7,135	-	9,227	7,135	-	7,135
650-4832-07 MISC. INCOME	-	6,000	-	4,000	4,000	-	-	-
650-4832-10 EARNED INTEREST INCOME	778	(4,615)	778	29,717	27,046	778	-	778
650-4832-12 ROOM RENTAL	-	-	-	-	-	-	-	-
650-4832-20 UNREDEEMED GIFT CARDS	-	10,794	-	-	-	-	-	-
650-4840-00 SALES TAX REMIT DISCOUNT	535	907	535	2,625	535	535	-	535
650-4890-00 TRANSFER IN	-	206,400	-	-	-	-	-	-
TOTAL	8,448	247,663	8,448	36,342	40,808	8,448	-	8,448
REIMBURSABLE INCOME								
650-4900-03 GRATITUTY	38,816	109,622	38,816	106,187	100,000	100,000	-	100,000
650-4900-07 LESSONS	-	-	-	-	-	-	-	-
650-4900-20 REIMBURSEMENT FOR SALES	-	-	-	-	-	-	-	-
650-4935-00 TRANSFER IN	-	-	-	-	-	-	-	-
TOTAL	38,816	109,622	38,816	106,187	100,000	100,000	-	100,000
TOTAL GOLF COURSE REVENUES	3,365,298	4,079,207	3,020,916	3,461,904	3,577,555	3,544,272	-	3,544,272

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Golf Shop Sales & Public Charges	318,396	-	318,396
2 Food and Beverage Sales	204,960	-	204,960
TOTAL	523,356	-	523,356



2024 City of Middleton Budget

GOLF COURSE EXPENDITURES

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
FOOD & BEVERAGE EXPENSES								
OPERATING EXPENSES								
650-5541-221 FOOD COST	63,222	66,640	56,289	54,198	56,289	70,693	-	70,693
650-5541-222 SNACK COST	10,079	10,630	8,899	12,882	8,899	11,232	-	11,232
650-5541-223 LIQUOR COST	30,361	37,208	28,251	37,030	28,251	34,970	-	34,970
650-5541-224 BEER COST	75,017	92,204	66,487	92,083	66,487	78,010	-	78,010
650-5541-225 SODA COST	23,114	33,346	20,302	35,231	20,302	25,447	-	25,447
650-5541-227 TOBACCO COST	1,744	2,025	1,744	2,550	2,109	2,025	-	2,025
650-5541-228 NON GOLF OUTING EXPENSE: PPE	2,000	-	-	-	-	-	-	-
TOTAL	205,537	242,053	181,972	233,974	182,337	222,377	-	222,377
TOTAL FOOD & BEVERAGE EXPENSES	205,537	242,053	181,972	233,974	182,337	222,377	-	222,377
PRO SHOP								
WAGES								
650-5543-110 SALARIES - FULL-TIME	179,763	148,997	200,547	139,242	200,547	211,888	-	211,888
650-5543-120 PART TIME WAGES	133,786	144,700	120,407	147,610	120,407	151,935	-	151,935
650-5543-135 LONGEVITY	-	-	-	-	-	-	-	-
650-5543-145 UNEMPLOYMENT WAGES	1,000	-	-	-	-	1,000	-	1,000
TOTAL	314,549	293,697	320,954	286,852	320,954	364,823	-	364,823
PERSONNEL BENEFITS								
650-5543-192 RETIREMENT	11,685	11,192	13,653	10,409	13,653	14,631	-	14,631
650-5543-193 FICA	23,986	24,499	24,571	21,620	24,571	27,833	-	27,833
650-5543-194 HEALTH INSURANCE	32,136	31,789	33,732	23,688	33,732	37,736	-	37,736
650-5543-195 DENTAL INSURANCE	4,403	5,478	5,479	4,108	5,479	5,479	-	5,479
650-5543-198 PENSION EXPENSE	-	(48,928)	-	-	-	-	-	-
TOTAL	72,210	24,030	77,435	59,826	77,435	85,679	-	85,679
OPERATING EXPENSES								
650-5543-229 PRO SHOP SUPPLIES	10,000	12,634	5,000	4,697	5,000	10,000	-	10,000
650-5543-230 DRIVING RANGE SUPPLIES	15,000	6,594	7,351	10,565	8,511	15,000	-	15,000
650-5543-240 HARDGOODS	100,000	123,936	100,000	108,133	100,000	112,500	-	112,500
650-5543-242 SOFTGOODS	50,000	38,983	43,349	43,745	43,349	45,500	-	45,500
650-5543-244 RENTALS	10,000	9,801	3,000	1,990	3,000	10,000	-	10,000
650-5543-290 UNIFORMS	8,000	6,688	8,000	7,543	8,000	8,000	-	8,000
650-5543-420 GAS & OIL	17,355	23,280	15,620	13,537	15,620	15,620	-	15,620
650-5543-441 CONFERENCES	1,500	230	1,500	74	1,500	1,500	-	1,500
650-5543-492 CART RENTAL	11,600	16,531	11,000	5,920	11,000	11,000	-	11,000
650-5543-493 GOLF OUTING EXPENSES	10,000	7,372	7,000	12,643	11,043	10,000	-	10,000
650-5543-494 CART LEASE PAYMENTS	56,091	56,091	56,091	46,743	56,091	56,091	-	56,091
650-5543-495 CART ANNUAL MAINTENANCE	8,330	5,670	8,330	-	8,330	8,330	-	8,330
650-5543-496 CART REPAIRS	4,500	3,841	4,500	4,998	4,500	4,500	-	4,500
650-5543-520 HANDICAP EXPENSE	1,000	998	1,000	861	1,000	1,000	-	1,000
650-5543-703 RESERVE	-	-	-	-	-	-	-	-
TOTAL	303,376	312,650	271,741	261,448	276,944	309,041	-	309,041
TOTAL PRO SHOP	690,135	630,377	670,130	608,126	675,333	759,543	-	759,543



2024 City of Middleton Budget

GOLF COURSE EXPENDITURES

		2022		2023			2024		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
CLUB HOUSE									
WAGES									
650-5544-130	JANITORIAL SERVICES	1,458	1,162	1,000	6,385	7,990	10,000	-	10,000
650-5544-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	-	-
	TOTAL	1,458	1,162	1,000	6,385	7,990	10,000	-	10,000
OPERATING EXPENSES									
650-5544-220	SUPPLIES & MATERIALS	9,000	11,421	9,000	7,067	9,000	9,000	-	9,000
650-5544-320	PEST CONTROL	464	339	464	374	464	464	-	464
650-5544-412	CLUB HOUSE MAINTENANCE	10,000	12,780	10,000	11,409	10,000	15,000	-	15,000
650-5544-470	UTILITIES	43,676	52,814	43,676	44,838	43,676	50,676	-	50,676
650-5544-472	TV SERVICES	1,972	1,981	1,972	1,521	1,972	2,088	-	2,088
650-5544-474	PORTABLE RESTROOMS	6,000	6,033	6,000	4,345	6,000	6,952	-	6,952
650-5544-476	HEATING/COOLING SYSTEM	1,600	1,173	1,600	350	1,600	1,600	-	1,600
650-5544-510	SECURITY SYSTEM	1,000	840	1,000	652	1,000	1,000	-	1,000
650-5544-810	OTHER EQUIPMENT	-	-	-	-	-	-	-	-
	TOTAL	73,712	87,381	73,712	70,556	73,712	86,780	-	86,780
TOTAL CLUB HOUSE		75,170	88,543	74,712	76,941	81,702	96,780	-	96,780
FOOD & BEVERAGE OTHER EXPENSES									
WAGES									
650-5545-110	SALARIES - FOOD & BEVERAGE	79,500	78,347	83,888	61,302	83,888	88,201	-	88,201
650-5545-111	SALARIES - FOOD & BEVERAGE LTE	59,780	59,632	53,802	58,941	53,802	62,613	-	62,613
650-5545-135	LONGEVITY	-	-	-	-	-	-	-	-
650-5545-145	UNEMPLOYMENT WAGES	1,000	-	-	-	-	-	-	-
	TOTAL	140,280	137,980	137,690	120,243	137,690	150,814	-	150,814
PERSONNEL BENEFITS									
650-5545-190	FRINGE BENEFITS - FOOD & BEVER	-	-	-	-	-	-	-	-
650-5545-192	RETIREMENT	5,167	4,828	5,704	4,717	5,704	6,086	-	6,086
650-5545-193	FICA	10,655	9,903	10,533	8,701	10,533	11,537	-	11,537
650-5545-194	HEALTH INSURANCE	22,643	21,977	23,754	16,597	23,754	25,158	-	25,158
650-5545-195	DENTAL INSURANCE	2,739	2,600	2,739	2,054	2,739	2,739	-	2,739
	TOTAL	41,204	39,308	42,730	32,069	42,730	45,520	-	45,520
OPERATING EXPENSES									
650-5545-222	FOOD & BEVERAGE SUPPLIES	17,000	24,784	15,300	19,967	15,300	17,000	-	17,000
650-5545-223	REIMBURSED GRATUITY	38,816	109,622	38,816	106,187	100,000	100,000	-	100,000
650-5545-290	UNIFORMS	3,000	3,000	3,000	2,944	2,944	3,000	-	3,000
650-5545-310	OUTSIDE SERVICES	1,050	1,050	1,050	950	1,050	1,050	-	1,050
	TOTAL	59,866	138,456	58,166	130,048	119,294	121,050	-	121,050
TOTAL FOOD & BEVERAGE OTHER EXPENSES		241,350	315,744	238,586	282,360	299,714	317,384	-	317,384



2024 City of Middleton Budget

GOLF COURSE EXPENDITURES

		2022		2023			2024		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
GROUNDS EXPENSES									
WAGES									
650-5546-111	SALARIES - GOLF COURSE	255,867	231,968	258,285	189,270	258,285	271,995	-	271,995
650-5546-120	PART TIME WAGES	119,610	122,561	119,610	106,633	119,610	128,689	-	128,689
650-5546-135	LONGEVITY	3,892	4,531	-	-	-	-	-	-
650-5546-145	UNEMPLOYMENT WAGES	1,000	1,292	-	-	-	-	-	-
	TOTAL	380,369	360,352	377,895	295,902	377,895	400,684	-	400,684
PERSONNEL BENEFITS									
650-5546-192	RETIREMENT	16,884	13,849	17,423	14,155	17,423	18,768	-	18,768
650-5546-193	FICA	29,022	27,069	28,751	22,184	28,751	30,652	-	30,652
650-5546-194	HEALTH INSURANCE	38,711	38,008	50,598	35,532	50,598	55,604	-	55,604
650-5546-195	DENTAL INSURANCE	7,109	7,374	8,740	6,554	8,740	8,740	-	8,740
	TOTAL	91,726	86,301	105,512	78,425	105,512	113,764	-	113,764
OPERATING EXPENSES									
650-5546-222	PARTS & TOOLS	4,000	3,031	4,000	2,612	4,000	4,000	-	4,000
650-5546-223	FERTILIZER & CHEMICALS	60,000	65,432	60,000	85,131	80,000	90,000	-	90,000
650-5546-224	DIRT	19,446	19,731	19,446	14,933	19,446	19,446	-	19,446
650-5546-274	GREENS & TEE SUPPLIES	10,000	9,303	8,000	23,385	21,910	8,000	-	8,000
650-5546-275	SEED	2,400	1,727	2,400	2,000	2,400	2,400	-	2,400
650-5546-277	IRRIGATION PARTS, EQUIP, SUPPL	6,400	7,165	6,400	18,082	6,400	10,000	-	10,000
650-5546-278	TREES	900	-	900	-	900	5,000	-	5,000
650-5546-279	OFFICE CLEANING SUPPLIES	2,000	3,538	2,000	1,230	2,000	4,000	-	4,000
650-5546-372	DEEP AERIFICATION SERVICES	2,750	-	-	-	-	-	-	-
650-5546-375	IRRIGATION CONTRACT	2,544	2,544	2,544	1,649	2,544	2,544	-	2,544
650-5546-411	GROUNDS & GREEN MAINT	5,000	5,247	5,000	4,312	5,000	5,000	-	5,000
650-5546-412	GREEN EQUIPMENT REPAIR	50,000	49,070	50,000	28,820	50,000	50,000	-	50,000
650-5546-420	GAS & OIL	31,701	32,041	31,701	23,028	31,701	31,701	-	31,701
650-5546-440	TRAINING & DEVELOPMENT	1,500	1,484	1,500	3,428	1,500	2,000	-	2,000
650-5546-450	UNIFORMS	5,000	3,952	5,000	3,555	5,000	5,000	-	5,000
650-5546-491	EQUIPMENT RENTAL	4,000	4,961	2,000	6,012	5,792	8,000	-	8,000
650-5546-493	SECURITY SYSTEM	600	-	-	-	-	-	-	-
	TOTAL	208,241	209,225	200,891	218,177	238,593	247,091	-	247,091
TOTAL GROUNDS EXPENSES		680,336	655,879	684,298	592,505	722,000	761,539	-	761,539
ADMINISTRATION									
OPERATING EXPENSES									
650-5547-250	POSTAGE	250	244	250	66	250	250	-	250
650-5547-260	TELEPHONE	13,284	12,841	13,284	9,064	13,284	13,284	-	13,284
650-5547-320	PROFESSIONAL SERVICES	1,500	93	1,500	14,910	1,500	35,000	-	35,000
650-5547-440	TRAINING	971	1,240	971	1,347	971	971	-	971
650-5547-442	DUES	1,338	1,620	1,338	1,506	1,338	1,338	-	1,338
650-5547-443	TRAVEL	2,000	1,266	2,000	1,428	2,000	3,200	-	3,200
650-5547-460	INSURANCE	35,500	35,500	45,400	45,400	45,400	45,400	-	45,400
650-5547-461	LICENSES	2,700	2,579	2,700	1,597	2,700	2,700	-	2,700
650-5547-521	ACCOUNTING & COMPUTERS	3,000	4,547	2,862	-	2,862	2,862	-	2,862
650-5547-522	ADVERTISING	5,000	3,432	2,500	1,362	2,500	2,500	-	2,500
650-5547-524	POS SYSTEM	12,165	11,460	12,165	8,148	12,165	12,165	-	12,165
650-5547-525	WEBSITE	3,336	695	3,336	549	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	114,907	75,517	122,169	85,376	122,169	156,869	-	156,869
TOTAL ADMINISTRATION		114,907	75,517	122,169	85,376	122,169	156,869	-	156,869



2024 City of Middleton Budget

GOLF COURSE EXPENDITURES

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	OTHER EXPENSES							
DEBT EXPENSES								
650-5548-703	DEPRECIATION	-	185,815	-	-	-	-	-
650-5548-704	SALES TAX - PD.	172,899	180,067	161,945	163,001	162,239	172,899	172,899
650-5548-705	CREDIT CARD FEES	100,000	85,081	90,000	14,155	90,000	90,000	90,000
650-5548-706	BANK FEES	-	-	-	-	-	-	-
650-5548-707	ADVANCE REPAYMENT	400,000	-	400,000	-	400,000	450,000	450,000
	TOTAL	672,899	450,963	651,945	177,155	652,239	712,899	712,899
OTHER EXPENSES								
650-5549-996	OTHER EXPENSES	-	-	-	-	-	-	-
650-5549-999	TRANSFER OUT	-	-	96,367	96,367	96,367	113,062	113,062
	TOTAL	-	-	96,367	96,367	96,367	113,062	113,062
CAPITAL EXPENSES								
650-5550-005	DESIGN	-	-	-	2,690	-	-	-
650-5550-800	CAPITAL OUTLAY	360,000	-	300,000	31	300,000	300,000	300,000
650-5550-801	CLUBHOUSE CAPITAL	-	20,535	-	25,560	-	-	-
650-5550-802	CAPITAL RESERVE	100,000	-	621,315	796,766	621,315	571,753	571,753
650-5550-803	GROUNDS/MAINT. CAPITAL	-	45,693	-	22,439	-	-	-
650-5550-805	VEHICLES	-	-	-	-	-	-	-
	TOTAL	460,000	66,228	921,315	847,486	921,315	871,753	871,753
TOTAL OTHER EXPENSES		1,132,899	517,191	1,669,627	1,121,008	1,669,921	1,697,714	1,697,714
TOTAL GOLF COURSE EXPENSES		3,140,334	2,525,302	3,641,494	3,000,291	3,753,176	4,012,206	4,012,206

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Golf Shop Sales & Public Charges	275,081	-	275,081
2 Food and Beverage Sales	112,774	-	112,774
TOTAL	387,855	-	387,855



2024 City of Middleton Budget

AIRPORT REVENUES

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
INTERGOVERNMENTAL REVENUE								
660-4310-00 GRANTS	-	64,999	-	17,001	17,001	-	-	-
TOTAL	-	64,999	-	17,001	17,001	-	-	-
PUBLIC CHARGES FOR SERVICE								
660-4610-00 MADC RENT (LAND LEASE)	12,800	12,810	14,453	10,584	14,112	14,568	-	14,568
660-4615-00 FUEL FLOWAGE FEE	6,000	8,041	10,000	9,034	10,000	10,000	-	10,000
660-4620-00 HANGAR LAND LEASES	108,376	109,924	109,924	109,924	109,924	109,924	-	109,924
660-4625-00 FBO FEE	-	-	-	-	-	-	-	-
660-4630-00 FBO BUILDING LEASE	-	-	-	-	-	-	-	-
660-4635-00 SOLAR LEASE	9,759	10,135	9,954	9,954	9,954	10,153	-	10,153
TOTAL	136,935	140,910	144,331	139,496	143,990	144,645	-	144,645
MISCELLANEOUS REVENUE								
660-4290-00 INTEREST & DIVIDEND INCOME	-	(5,272)	-	29,062		-	-	-
660-4810-00 MISC. REVENUE	-	291	-	-	-	-	-	-
660-4815-00 CROP LAND RENT	4,625	5,751	5,782	5,784	5,782	5,782	-	5,782
TOTAL	4,625	770	5,782	34,846	5,782	5,782	-	5,782
TOTAL AIRPORT REVENUES	141,560	206,678	150,113	191,344	166,773	150,427	-	150,427

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
Airport Revenue Updates	314	-	314
TOTAL	314	-	314



2024 City of Middleton Budget

AIRPORT EXPENSES

	2022		2023			2024		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-23	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
OPERATION EXPENSES								
660-5210-220 SUPPLIES & MATERIALS	-	10,991	-	11,214	-	-	-	-
660-5210-260 ADVERTISING & PRINTING	-	-	-	-	-	-	-	-
660-5210-270 TELEPHONE	876	1,442	1,482	938	-	1,482	-	1,482
660-5210-310 OUTSIDE SERVICES	22,000	8,457	22,000	2,578	-	22,000	-	22,000
660-5210-316 PRAIRIE MAINTENANCE	2,500	-	-	-	-	2,500	-	2,500
660-5210-317 MANAGERS CONTRACT	41,050	38,417	41,800	22,983	41,800	41,800	-	41,800
660-5210-410 INSURANCE	8,182	1,900	6,061	6,868	6,061	6,868	-	6,868
660-5210-415 GROUNDS MAINTENANCE	35,000	6,686	35,000	584	-	35,000	-	35,000
660-5210-417 LANDING LIGHTS MAINTENANCE	2,000	-	2,000	-	-	2,000	-	2,000
660-5210-470 UTILITIES	25,000	31,169	33,984	23,934	-	33,984	-	33,984
660-5210-490 OTHER OPERATING EXPENSES	1,620	130	1,620	46	-	1,620	-	1,620
TOTAL	138,228	99,191	143,947	69,145	47,861	147,254	-	147,254
OTHER EXPENSES								
660-5315-224 ENTITLEMENTS MATCH	8,334	9,790	24,723	-	-	8,333	-	8,333
660-5315-320 HANGAR ENGINEERING	-	-	-	-	-	-	-	-
660-5315-800 CAPITAL EQUIPMENT	100,000	5,000	30,000	30,000	-	-	-	-
660-5315-875 PROJECT CASH ADVANCE	-	-	-	-	-	-	-	-
TOTAL	108,334	14,790	54,723	30,000	-	8,333	-	8,333
DEPRECIATION								
660-5548-990 DEPRECIATION	-	41,962	-	-	-	-	-	-
TOTAL	-	41,962	-	-	-	-	-	-
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
TOTAL AIRPORT	256,562	155,943	208,670	99,145	47,861	165,587	-	165,587

INITIATIVE	REQUESTED	ADJUSTMENTS	RECOMMENDED
1 Airport Operating Updates	3,307	-	3,307
TOTAL	3,307	-	3,307



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



2024 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