



CITY OF MIDDLETON

2025 Recommended Budget



The Good Neighbor City



TABLE OF CONTENTS

Introduction

Table of Contents 2
Transmittal Letter 6
City Officials 7
City Organization Chart..... 8
Staffing Summary..... 9
Community Profile..... 10
Tax Rate Comparison 13

Budget Policy & Fund Structure

Budget Process 14
Budget Policy 16
Budget Calendar 19
Basis of Accounting..... 20
Fund Structure 21

Budget Overview

Budget Summary: All Funds 26
General Fund Revenue Summary 27
General Fund Expenditure Summary..... 30
General Fund Graphs 32
General Fund Budget Initiatives 33
Non-General Fund Operating Budget Initiatives 36

Operating Budgets & Narratives

General Government

Common Council..... 38
Commissions & Committees 39
Municipal Court 41
City Administrator..... 46
Administrative Services 48
 Finance, City Clerk, Assessing, Human Resources
 Elections
 Information Technology



2025 City of Middleton Budget

Building and Grounds.....	54
Video Production.....	55
Public Safety	
Police Department:	56
Police Administration	
Field Services	
Communications Center	
Emergency Preparedness	
School Crossing Guards	
Emergency Medical Services (EMS).....	67
Building Inspection	73
Community Services	78
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 (Metropolitan Planning Organization).....	98
Health and Human Services	
Senior Center	99
Leisure Activities	
Parks & Recreation	104
Recreation Administration	
Recreation Programming	
Aquatic Center	
Parks	



2025 City of Middleton Budget

Conservation & Development

Planning & Community Development	115
Conservancy Lands	119
Forestry	120
Water Resources	See Public Works Section Page 92

Other General Fund Budgets

Legal Counsel & General Personnel Benefits	
Non-Departmental	
Miscellaneous Expenses	
Transfers and Contingency	122

Special Revenue Funds

Tourism	123
Library	129
Library Special Activities Fund	134
Youth Center	135
Impact Fee Fund	137
Subdivider Fund	138
Police Special Activities Fund	139
EMS Special Activities Fund	140
Senior Center Special Activities Fund	141
Public Lands Special Activities	142
American Rescue Plan Funds	143
Economic Development Grant Fund	144
Transit Services Fund	145

Capital Project Funds

General Capital Borrowing Summary	146
2025 Recommended Capital Projects	147
2025 – 2029 Requested Capital Improvement Plan	151
Vehicle & Equipment Replacement Plan Summary	158
2025 Recommended Replacement Items	159
Fire District Capital Replacement Plan	160
Tax Increment District #3	161
Tax Increment District #5	162



2025 City of Middleton Budget

Debt Service Fund

Outstanding Debt & Legal Debt Limit.....	163
General Debt Service Budget Summary	164
Existing Debt Service by Category & Year.....	165
Future Debt Service Projection	166

Component Unit & Internal Service Funds

Community Development Authority.....	167
Risk Management Fund	169

Enterprise Funds

Water & Sewer Utilities	170
Storm Water Utility	180
Middleton Utility District.....	182
Pleasant View Golf Course	183
Middleton Airport.....	192

Appendices

Appendix A – Glossary.....	194
Appendix B – Acronyms & Abbreviations.....	199



CITY OF MIDDLETON

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

PH 608.821.8350
FAX 608.827.1057

Dear Members of the Finance and Personnel Committee:

Thank you for your continued dedication to the often difficult but always significant task of crafting an Annual Budget recommendation for the Common Council to consider. As with last fiscal year, the 2025 Fiscal Year will be no different, as the continued 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 2025, 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 2025 capital borrowing at just under \$4.2 MM. To the extent possible, this scenario funds as many the capital requests as possible while balancing against available staff resources to complete the projects, with the understanding that much of our Operating Budget is focused on maintaining our daily operations. Like last year, 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. I did not come to these recommendations lightly, as staff and committees have provided requests based on what they believe to be necessary to serve our community. It is an unfortunately reality that our current financial condition prevents us from fully funding all of these requests in 2025.

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 continued buildout of the Belle Farms and Redtail Ridge subdivisions along with other projects that are on the near horizon will strengthen 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,

Mayor Emily Kuhn

Attachments:

- 2025 Budget Initiative Decision Matrix
- 2025 Capital Budget Decision Matrix



**City of Middleton, Wisconsin
7426 Hubbard Avenue
Middleton, WI 53562**

2025 RECOMMENDED BUDGET

ELECTED OFFICIALS

Emily Kuhn	Mayor
John Schaffer	Aldersperson, District 1
Kim Madden	Aldersperson, District 2
Katy Nelson	Aldersperson, District 3 (Council President)
Todd Kalisch	Aldersperson, District 4
Jeffrey Jackson	Aldersperson, District 5
Lisa Janairo	Aldersperson, District 6
David Lorman	Aldersperson, District 7
Randall Crow	Aldersperson, District 8

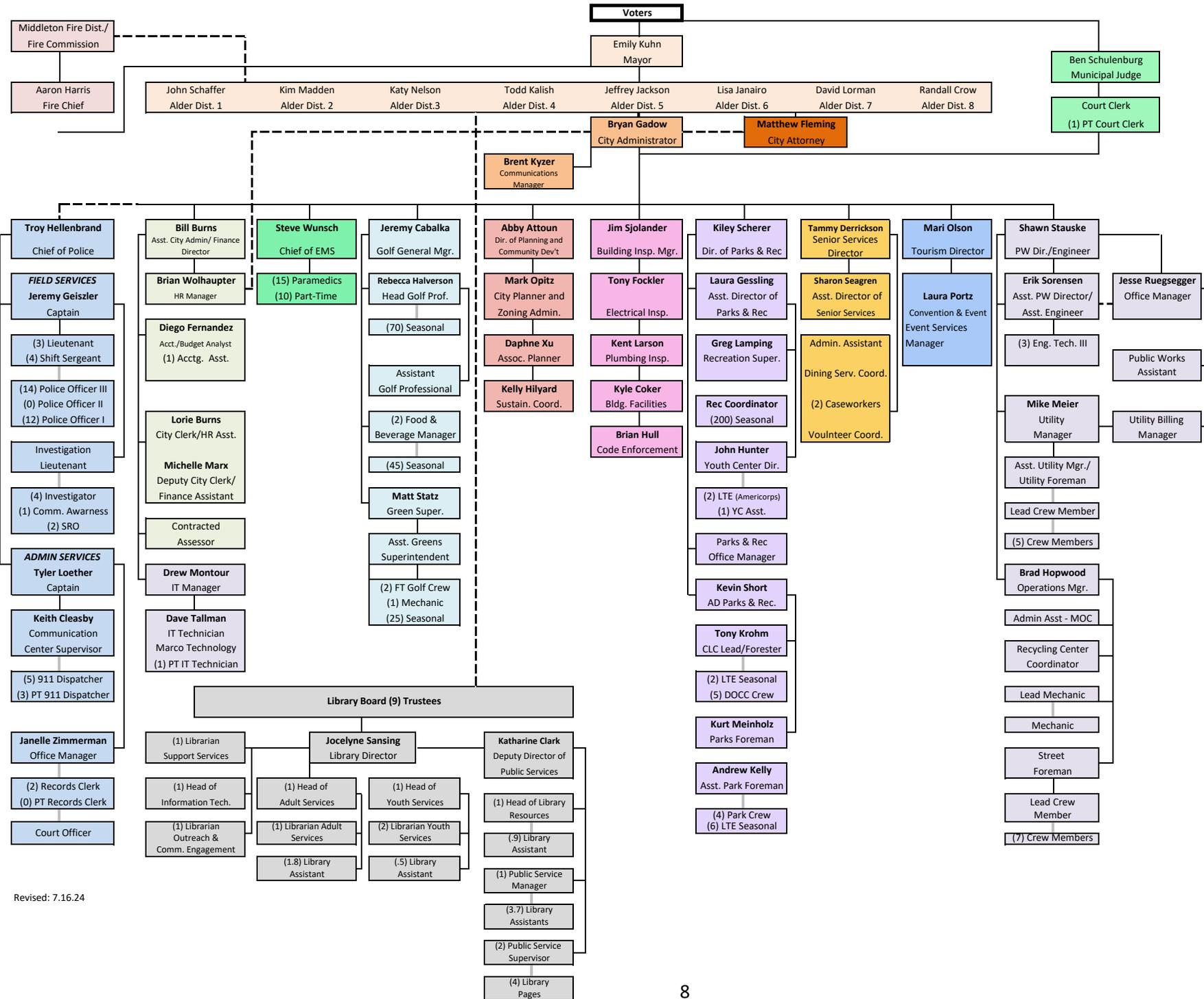
ADMINISTRATION

Bryan Gadow	City Administrator
Abby Attoun	Director of Planning and Community Development
Bill Burns	Assistant Administrator/Finance Director
Jeremy Calbaka	Golf Course General Manager
Tammy Derrickson	Senior Center Director
Aaron Harris	Fire Chief, Middleton Fire District
Troy Hellenbrand	Chief of Police
Drew Montour	Information Technology Manager
Mari Olson	Director of Tourism
Jocelyne Sansing	Library Director
Kiley Scherer	Director of Public Lands, Recreation & Forestry
Jim Sjolander	Director of Building Inspection
Shawn Stauske	Public Works Director / City Engineer
Steve Wunsch	Chief of EMS

OFFICIALS ISSUING REPORT

Bill Burns	Assistant Administrator/Finance Director
Diego Fernandez	Accountant/Budget Analyst

City of Middleton Organizational Chart



Revised: 7.16.24



2025 City of Middleton Budget

STAFFING SUMMARY

Department	2024 Approved			2025 Recommended		
	Full-Time Positions	Part-Time Positions	Full-Time Equivalent	Full-Time Positions	Part-Time Positions	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>6</u>	<u>1</u>	<u>6.80</u>
Total	10	3	11.35	11	3	12.55
<u>Public Safety</u>						
Police Department	51	2	52.25	52	2	53.25
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	72	17	74.75
<u>Public Works</u>						
Public Works/Engineering	19	6	21.38	17.4	6	19.78
Storm Water Utility	0	0	0.00	3.6	0	3.60
Water & Sewer Utilities	<u>9</u>	<u>0</u>	<u>9.00</u>	<u>10</u>	<u>0</u>	<u>10.00</u>
Total	28	6	30.38	31	6	33.38
<u>Leisure/Recreation</u>						
Senior Center	2	8	5.93	2	8	5.93
Recreation	2	131	18.13	2.75	131	18.31
Youth Center	1	2	2.06	1.25	2	1.88
Library	13	31	25.34	13	31	26.10
Golf Course	<u>8</u>	<u>60</u>	<u>17.00</u>	<u>8</u>	<u>60</u>	<u>17.00</u>
Total	26	232	68.46	27	232	69.22
<u>Conservation / Development</u>						
Planning	4	0	4.00	4.4	0	4.40
CDA	0	1	0.50	0.6	0	0.60
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	17	12	21.10
TOTAL ALL DEPARTMENTS	151	271	204.54	158	270	211.00

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.

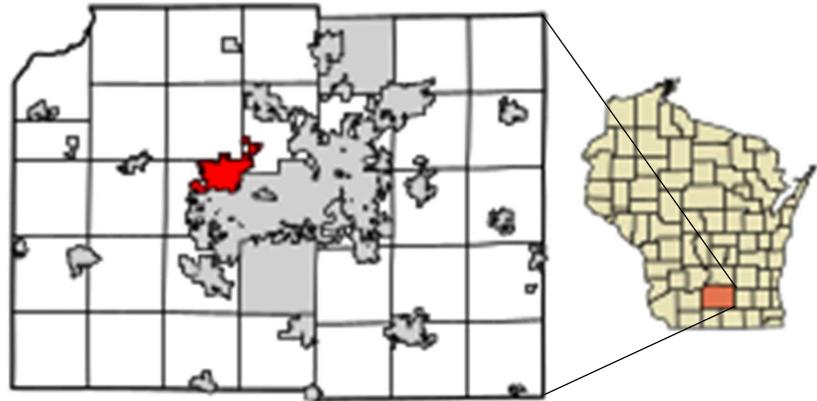
The City of Middleton has utilized the development strategy known as tax increment financing as an incentive to promote non-residential development in specifically selected areas of the City. In the new millennium, by using the tax increment financing tool Middleton has sustained its well-planned growth 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 2024 TID #3's value increment totals \$678,801,600, 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 \$2258,108,000.

The city has significant 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 (2024)	
PPD (Bio-Pharmaceutical)	2,200
Middleton Cross Plain Area School District	1,157
Electronic Theatre Controls	917
UW Medical Foundation	650
Springs Windows Fashions	484
Spectrum Brands	451
Hy Cite Enterprises	414
Raven Software	363
Bruce Co. of Wisconsin	350
NCG Hospitality	343



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 7,263 students for the 2023-2024 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)
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	2.1%
2023	23,476	2.5%
2024	23,868	2.3%

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

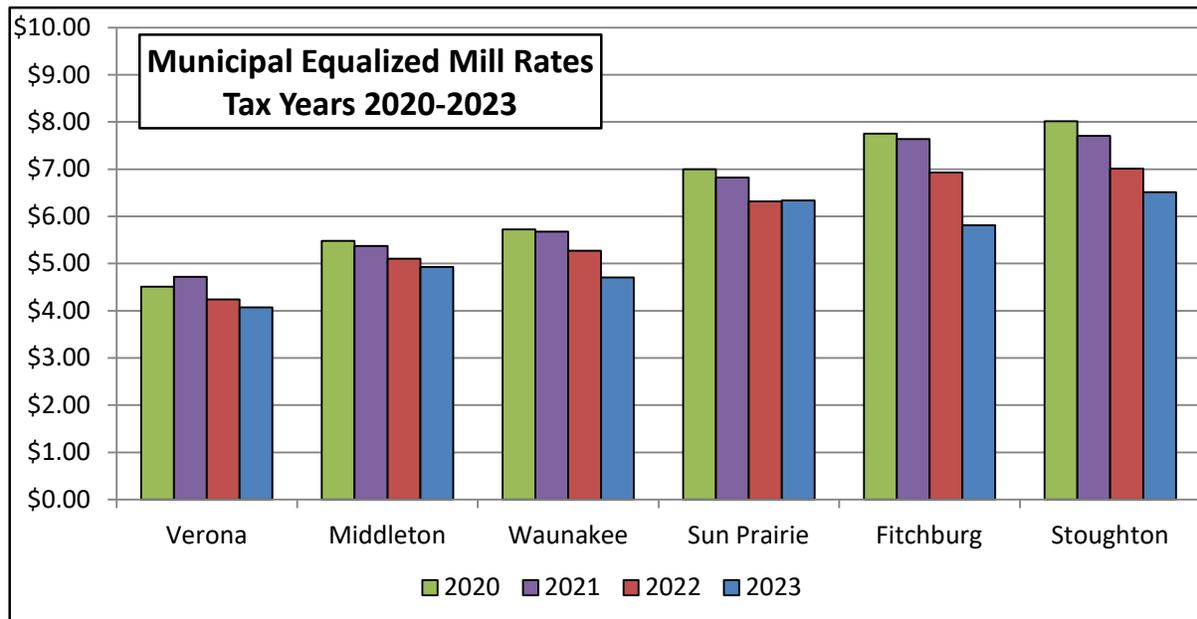


Middleton WI
 The Good Neighbor City



Dane County Peer Municipality Comparisons

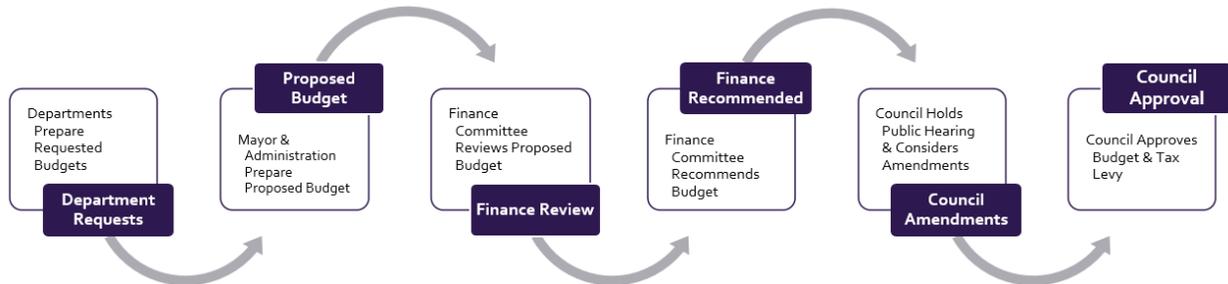
	2020 Tax Year	2021 Tax Year	2022 Tax Year	2023 Tax Year
Village of Waunakee				
Mill Rate	5.73	5.68	5.27	4.71
Tax Levy	\$ 11,152,148	\$ 11,951,892	\$ 12,783,152	\$ 13,357,086
Full Value (millions)	\$ 2,150	\$ 2,307	\$ 2,638	\$ 2,838
City of Verona				
Mill Rate	4.51	4.72	4.24	4.07
Tax Levy	\$ 14,235,821	\$ 14,432,042	\$ 15,090,165	\$ 15,683,101
Full Value (millions)	\$ 3,273	\$ 3,200	\$ 3,630	\$ 3,853
City of Middleton				
Mill Rate	5.48	5.37	5.10	4.93
Tax Levy	\$ 18,412,716	\$ 19,292,429	\$ 20,551,225	\$ 20,972,292
Full Value (millions)	\$ 4,077	\$ 4,263	\$ 4,775	\$ 4,258
City of Fitchburg				
Mill Rate	7.75	7.64	6.93	5.81
Tax Levy	\$ 24,883,705	\$ 26,952,845	\$ 28,798,701	\$ 30,919,071
Full Value (millions)	\$ 3,706	\$ 4,100	\$ 4,668	\$ 5,319
City of Sun Prairie				
Mill Rate	7.00	6.82	6.32	6.34
Tax Levy	\$ 25,258,874	\$ 26,576,338	\$ 28,199,647	\$ 32,233,491
Full Value (millions)	\$ 3,864	\$ 4,176	\$ 4,768	\$ 5,084
City of Stoughton				
Mill Rate	8.02	7.71	7.01	6.51
Tax Levy	\$ 9,611,806	\$ 9,911,584	\$ 10,511,290	\$ 11,116,404
Full Value (millions)	\$ 1,268	\$ 1,341	\$ 1,568	\$ 1,707





BUDGET PROCESS

City Ordinance Chapter 3.01 governs the annual budget development process.



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.



2025 City of Middleton Budget

- (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.
- (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 POLICY

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:

- 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

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.

Fund Balance – The City of Middleton has adopted a fund balance policy which include the following classifications of fund balance:

- **Nonspendable** – Includes funds that are not currently available to be spent such as inventory, prepaid assets, and long-term receivables.
- **Restricted** – Includes funds with constraints placed on the use of resources which are either externally imposed or imposed by law through constitutional provisions or enabling legislation.
- **Committed** – Includes resources that can be used only for specific purposes determined by formal action of the City Council. Commitments may be changed or lifted only by the City Council taking the same formal action that originally imposed the constraint.



2025 City of Middleton Budget

- **Assigned** – Funds neither restricted nor committed for which a stated intended use has been established by the City Council or a body or official to which the City Council has delegated the authority to assign amounts for specific purposes.
- **Unassigned** – Unallocated funds that allow flexibility for cash flow and that represent the City's emergency reserves or "rainy day" fund. Middleton's fund balance policy sets a target for general fund unassigned fund balance of 16.75 to 33.3% of subsequent year General Fund budgeted expenditures, excluding transfers for debt service and one-time transfers.

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.

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.

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.

A balanced budget for the general fund is defined as revenues and other sources equal to or exceeding operating expenditures and other uses. Other sources can include that portion of general fund balance that is allowed to be budgeted for use per the City's fund balance policy. Balanced budgets for the enterprise funds are defined as providing sufficient revenues to support the operations of those funds, without subsidy from the general fund, and enterprise fund operating surpluses shall not be used to subsidize other City funds. Charges from Internal Service funds shall be sufficient to support such activities, with no trend of operating deficits.

LONG RANGE PLANNING – CAPITAL IMPROVEMENT PLAN (CIP)

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. This process is repeated annually. The 2024 Approved Budget includes anticipated projects for 2024-2028. Additional information is available in the Capital Projects Fund section of the budget beginning on page 157.



2025 City of Middleton Budget

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

2025 Budget Process Calendar

June 4, 2024	Finance & Personnel Committee: Budget Kick-Off (Part One)
July 2, 2024	Finance & Personnel Committee: Budget Kick-Off (Part Two)
July 10, 2024	Budget Forms and Instructions Provided to Departments
August 16, 2024	Department Operating & Capital Budget Requests Due
Aug 19 – Sept 13	Mayor & Administration: Review Requests & Prepare Proposed Budget
Sept. 23, 2024	Finance & Personnel Committee: Budget Work Session
October 1, 2024	Finance & Personnel Committee: Budget Deliberations
October 15, 2024	Finance & Personnel Committee: Budget Deliberations & Recommendations
October 17, 2024	Date of Publication for Public Hearing Notice
November 6, 2024	Regular Council Meeting: Budget Public Hearing & Deliberations
November 19, 2024	Regular Council Meeting: Approval of Budget and Property Tax Levy



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. Major governmental funds are the general fund, debt service fund, capital projects fund, and Tax Increment Financing Districts #3 and #5.

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.



2025 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. Major enterprise funds are the Water and Sewer utilities and Pleasant View Golf Course.

- **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.



Fiduciary Funds

The City of Middleton has two fiduciary funds.

Tax Collection Fund: The City of Middleton collects the first installment of property taxes for the overlying taxing jurisdictions of Dane County, Madison Area Technical College, Middleton Cross Plains Area School District, and Waunakee Community School District. Funds collected for these jurisdictions are accounted for in a tax collection fiduciary fund.

Fire District Fund (800): The City of Middleton is the fiscal agent for the Middleton Fire District which 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.



2025 RECOMMENDED BUDGET SUMMARY: ALL FUNDS

	2024 PROJECTED BALANCE	2025 PROPOSED REVENUES	2025 PROPOSED EXPENDITURES	2025 PROJECTED BALANCE	2024/2025 TAX LEVY
GENERAL FUND	\$ 13,815,992	\$ 25,688,676	\$ 25,688,676	\$ 13,815,992	\$ 15,181,184
SPECIAL REVENUE FUNDS					
Tourism Fund	3,566,570	1,552,645	1,556,894	3,562,321	-
Library Operations Fund	485,763	2,710,354	2,710,354	485,763	-
Library Trust & Special Activities	448,405	50,000	50,000	448,405	-
Impact Fees	891,974	25,000	215,000	701,974	-
Subdividers Fund	1,727,212	50,000	170,000	1,607,212	-
Police Special Activities	47,063	25,000	45,000	27,063	-
EMS Special Activities	36,299	35,000	45,000	26,299	-
Public Lands Special Activities	2,590,120	300,000	800,000	2,090,120	-
Senior Center Special Activities	165,262	80,000	100,000	145,262	-
Youth Center	71,630	164,324	163,518	72,436	-
American Rescue Plan Funds	-	86,000	86,000	-	-
Economic Development Grant	17,944	1,000	1,000	17,944	-
Transit Fund	241,243	1,717,535	1,736,071	222,707	-
TOTAL	10,289,485	6,796,858	7,678,837	9,407,506	
INT. SERVICE FUND: RISK MANAGEMENT	466,929	544,075	543,085	467,919	-
COMPONENT UNIT: CDA	715,724	155,900	176,897	694,727	-
CAPITAL PROJECT FUNDS					
Public Works Capital Projects	838,065	2,441,000	2,670,000	609,065	-
Public Lands Capital Projects	563,294	1,469,586	1,469,586	563,294	-
Other Capital Projects	1,135,969	1,517,500	1,517,500	1,135,969	-
TIF District #3	28,646,876	14,870,435	14,637,723	28,879,588	-
TIF District #5	(401,076)	4,706,858	4,109,826	195,956	-
TOTAL	30,783,128	25,005,379	24,404,635	31,383,872	
DEBT SERVICE FUND	371,457	6,225,000	6,421,573	174,884	6,000,000
ENTERPRISE FUNDS					
Water Utility	5,398,279	3,531,916	6,484,824	2,445,371	-
Sewer Utility	4,301,777	4,346,912	5,049,186	3,599,503	-
Storm Water Utility	3,341,021	1,809,000	2,464,888	2,685,133	-
Middleton Utility District	989,472	5,000	5,000	989,472	-
Golf Course	965,681	3,819,971	4,032,105	753,547	-
Airport	553,651	193,752	189,459	557,944	-
TOTAL	15,549,881	13,706,551	18,225,462	11,030,970	-
TOTAL ALL FUNDS	\$ 71,992,596	\$ 78,122,439	\$ 83,139,165	\$ 66,975,870	\$ 21,181,184



General Fund Revenue Summary

	2024			2025		
	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
TAXES						
GENERAL PROPERTY TAX	\$ 15,247,292	\$ 15,247,292	\$ 15,247,292	\$ 15,181,184	\$ -	15,181,184
OMITTED PROPERTY	-	-	-	-	-	-
FEES IN LIEU OF TAXES	59,100	18,934	59,100	113,350	-	113,350
AG CONVERSION CHARGES	-	7,565	7,565	-	-	-
ROOM TAX	624,000	305,719	624,000	670,000	-	670,000
MUNICIPALLY OWNED UTILITY	480,000	-	450,000	450,000	-	450,000
INTEREST ON DELINQUENT TAXES	2,000	3,412	6,000	2,000	-	2,000
TOTAL TAXES	\$ 16,412,392	\$ 15,582,922	\$ 16,393,957	\$ 16,416,534	\$ -	16,416,534
SPECIAL ASSESSMENTS						
SA - STREET IMPROVEMENTS	50,000	194	44,700	-	-	-
SA - SIDEWALK & CURB	50,000	17,271	96,500	70,000	-	70,000
SA - INTEREST	-	5,162	6,000	-	-	-
TOTAL SPECIAL ASSESSMENT	\$ 100,000	\$ 22,627	\$ 147,200	\$ 70,000	\$ -	70,000
INTERGOVERNMENTAL REVENUE						
STATE AIDS-SHARED TAXES	867,827	130,174	867,827	867,827	15,904	883,731
EXPENDITURE RESTRAINT PROGRAM	35,411	35,411	35,411	35,411	-	35,411
STATE & FEDERAL AID - FIRE	182,500	192,798	192,798	201,200	-	201,200
MCP SCHOOL DISTRICT - POLICE	89,929	89,968	89,929	140,286	-	140,286
STATE AID - COMPUTER PMT	261,905	261,905	261,905	261,905	-	261,905
STATE AID - PERSONAL PROPERTY	119,689	119,689	119,689	407,151	-	407,151
STATE AID - LAW ENFORCEMENT	-	28,645	25,000	15,000	-	15,000
STATE AIDS-ROADS	1,281,312	961,126	1,281,312	1,306,312	167,415	1,473,727
STATE & FEDERAL AID - RECYCLIN	55,138	55,477	55,477	55,138	-	55,138
PAYMENT MUNICIPAL SERVICES	8,374	8,342	8,342	8,374	(483)	7,891
STATE AIDS - FRANCHISE FEES	52,821	52,821	52,821	52,821	-	52,821
COUNTY AID - SIGNALS	6,000	13,414	13,414	6,000	-	6,000
COUNTY AID - SENIOR CITIZENS	128,429	101,472	128,429	133,068	-	133,068
TOTAL INTERGOVERNMENTAL	\$ 3,089,335	\$ 2,051,242	\$ 3,132,354	\$ 3,490,493	\$ 182,836	3,673,329
LICENSES AND PERMITS						
LICENSES - LIQUOR	45,000	32,072	45,000	45,000	-	45,000
LICENSES - OPERATOR	20,000	12,390	15,000	20,000	-	20,000
LICENSES - CIGARETTES	2,100	1,750	2,100	2,100	-	2,100
LICENSES - ALARMS	13,000	17,760	18,000	13,000	-	13,000
LICENSES - DOGS	5,000	5,151	7,000	5,000	-	5,000
PERMITS - SPECIAL EVENTS	2,000	2,462	2,500	2,000	-	2,000
PERMIT - SIDEWALK & SOLICITORS	5,000	2,870	4,000	5,000	-	5,000
AMPLIFIED SOUND PERMITS	2,000	1,700	2,000	2,000	-	2,000
PERMITS - BUILDING AND HVAC	270,000	243,616	270,000	270,000	-	270,000
PERMITS - ELECTRICAL	69,000	61,837	69,000	69,000	-	69,000
PERMITS - PLUMBING	69,000	84,161	90,000	69,000	-	69,000
PERMITS - FIRE	20,000	15,117	20,000	20,000	-	20,000
EROSION CONTROL PERMIT	8,000	6,000	8,000	8,000	-	8,000
LICENSE - SECOND HAND DEALER	350	100	250	350	-	350
ZONING BOARD OF APPEALS	2,000	500	1,000	1,000	-	1,000
PLAN REVIEW - BUILDING	48,000	69,155	70,000	48,000	-	48,000
PLAN REVIEW - HVAC	16,000	11,625	12,000	16,000	-	16,000
PLAN REVIEW - PLUMBING	16,000	14,668	15,000	16,000	-	16,000
PLAN REVIEW - FIRE SUPPRESSION	24,000	3,950	10,000	10,000	-	10,000
COURT AND FIELD RESERVATIONS	17,000	14,380	17,000	18,500	-	18,500
PARK SHELTER RESERVATIONS	38,000	32,204	38,000	45,000	-	45,000
CABLE TV/FRANCHISE PHONE REV	220,000	126,722	220,000	220,000	-	220,000
TOTAL LICENSES & PERMITS	\$ 911,450	\$ 760,188	\$ 935,850	\$ 904,950	\$ -	904,950



General Fund Revenue Summary

	2024			2025		
	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
FINES & FOREFEITURES						
FINES & FORFEITURES	150,000	58,434	120,000	120,000	-	120,000
COURT COSTS	70,000	30,196	60,000	60,000	-	60,000
PARKING FINES	35,000	30,076	45,000	45,000	-	45,000
TOTAL FINES & FOREFEITURES	\$ 255,000	\$ 118,706	\$ 225,000	\$ 225,000	\$ -	225,000
PUBLIC CHARGES FOR SERVICES						
CLERK-TREASURER FEE	17,000	12,438	15,000	17,000	-	17,000
VEHICLE REGISTRATION FEES	500	333	500	500	-	500
POLICE SPECIAL SERVICES	-	18	18	-	-	-
POLICE DEPARTMENT FEES	4,000	3,258	4,000	4,000	-	4,000
AMBULANCE BILLING REVENUE	1,484,836	800,534	1,485,594	1,497,494	15,000	1,512,494
SENIOR CITIZEN PROGRAM REVENUE	4,000	800	1,000	4,000	-	4,000
SR CENTER TRIP REVENUE	21,000	28,522	30,000	21,000	-	21,000
SR. CENTER CLASSES REVENUE	44,700	43,497	44,392	45,700	-	45,700
SENIOR CENTER MISC REVENUE	4,000	1,738	2,038	4,000	-	4,000
AQUATIC PROGRAM REVENUE	80,000	60,866	60,000	60,000	-	60,000
SWIMPOOL	-	-	-	-	-	-
DAILY AQUATIC ADMISSIONS	95,000	93,701	93,701	95,000	-	95,000
AQUATIC CONCESSION REVENUE	35,000	30,174	30,174	35,000	-	35,000
POOL RESERVATIONS	17,000	17,599	17,599	17,485	-	17,485
AQUATIC MEMBERSHIPS	40,000	47,539	47,539	45,500	-	45,500
RECREATION PROGRAM REVENUE	215,015	234,179	235,000	240,000	-	240,000
SPONSORSHIP & FUNDRAISERS	1,200	1,000	1,200	1,200	-	1,200
EVENT/TRIP REVENUE	1,500	3,040	5,500	5,500	-	5,500
ADMINISTRATIVE REVIEW FEE	-	18,989	20,000	-	-	-
ENGINEERING REVIEW FEE	-	98,093	100,000	-	-	-
PLAN COMMISION CHARGES	20,000	27,905	30,000	21,000	-	21,000
PUBLIC WORKS CHARGES	3,000	2,196	3,000	-	-	-
RECYCLING CENTER REVENUE	12,000	14,186	15,000	12,000	-	12,000
TOTAL PUBLIC CHARGES	\$ 2,099,751	\$ 1,540,602	\$ 2,241,255	\$ 2,126,379	\$ 15,000	2,141,379
SPECIAL FUND ACTIVITY						
ADMINISTRATION-LANDFILL	5,000	5,000	5,000	5,000	-	5,000
SERVICE CONTRACT COST SHARING	263,480	-	263,480	281,890	-	281,890
ADMINISTRATION-UTILITIES	203,000	203,000	203,000	214,000	-	214,000
ADMINISTRATION-TIF 3 DISTRICT	500,000	425,000	425,000	225,000	-	225,000
TIF 5 ADMINISTRATIVE FEE	-	75,000	75,000	150,000	-	150,000
TRANSFER IN PLEASANT VIEW GOLF COURSE	113,062	-	113,062	125,047	-	125,047
TRANSFER IN STORM WATER UTILITY	100,000	100,000	100,000	100,000	-	100,000
ADMINISTRATON-FIRE DISTRICT	2,600	2,600	2,600	2,600	-	2,600
ADMINISTRATION-AIRPORT	-	-	-	-	4,000	4,000
TRANSFER IN	116,500	116,500	116,500	-	-	-
TOTAL SPECIAL ACTIVITY	\$ 1,303,642	\$ 927,100	\$ 1,303,642	\$ 1,103,537	\$ 4,000	1,107,537



General Fund Revenue Summary

	2024			2025		
	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
MISCELLANEOUS REVENUES						
INTEREST ON INVESTMENTS	500,000	2,276,614	850,000	700,000	50,000	750,000
INTEREST DELIQUENT SPEC ASSMTS	500	-	500	500	-	500
INTEREST ON COURT COLLECTIONS	300	-	300	300	-	300
CREDIT CARD REBATE PROGRAM	50,000	36,277	50,000	50,000	-	50,000
RENT OF CITY PROPERTY	30,636	17,872	30,636	30,636	-	30,636
EROSION CONTR. & SW REIMBURS	10,000	23,384	30,000	10,000	-	10,000
PW MATERIAL SALES	100	982	982	100	-	100
MISC REVENUE	8,000	777	777	8,000	-	8,000
ANNUAL ENVIRONMENTL IMPACT FEE	23,661	23,661	23,661	23,661	-	23,661
ZONING PERMIT FEES	18,000	30,658	32,000	18,000	-	18,000
ZONING LETTER	1,000	440	800	1,000	-	1,000
SALES TAX REMIT DISCOUNT	-	71	50	-	-	-
OTHER MISC REVENUE	5,250	-	5,250	5,250	2,500	7,750
TOTAL MISCELLANEOUS	\$ 647,447	\$ 2,410,734	\$ 1,024,956	\$ 847,447	\$ 52,500	899,947
OTHER FINANCING SOURCES						
PRIOR YEARS SURPLUS APPLIED	165,182	-	-	-	-	-
FUND BALANCE APPLIED	250,000	-	-	250,000	-	250,000
TOTAL OTHER SOURCES	\$ 415,182	\$ -	\$ -	\$ 250,000	\$ -	250,000
GENERAL FUND REVENUE TOTAL	\$ 25,234,199	\$ 23,414,122	\$ 25,404,214	\$ 25,434,340	\$ 254,336	25,688,676



2025 City of Middleton Budget

General Fund Expenditure Summary

	2024			2025		
	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
GENERAL GOVERNMENT						
Common Council	\$ 69,201	\$ 51,032	\$ 69,201	78,601	-	78,601
Commissions & Committees	40,350	18,149	40,350	24,000	(3,000)	21,000
Municipal Court	115,388	76,470	112,159	114,389	367	114,756
City Administrator	315,240	221,084	315,240	316,773	557	317,330
Legal Counsel	250,320	175,882	250,320	255,220	-	255,220
Administrative Services	973,171	706,183	946,471	1,234,066	(94,460)	1,139,606
Elections	157,700	40,046	122,271	47,000	-	47,000
Information Technology	878,429	729,458	867,143	951,865	862	952,727
Building & Grounds	62,800	50,044	61,100	65,800	-	65,800
Video Production	9,000	5,100	7,000	9,000	-	9,000
Risk Management & Insurance	375,000	375,000	375,000	400,000	(25,000)	375,000
General Personnel Benefits	25,000	18,671	25,375	25,000	-	25,000
Non-Departmental	247,582	45,990	253,813	72,396	-	72,396
Compensated Absences	250,000	-	250,000	250,000	-	250,000
Miscellaneous	16,711	7,205	16,711	16,711	(5,736)	10,975
Total General Government	\$ 3,785,892	\$ 2,520,314	\$ 3,712,154	\$ 3,860,821	\$ (126,410)	3,734,411
PUBLIC SAFETY						
Police Administration	900,138	623,813	907,698	956,511	(62,676)	893,835
Police Field Services	5,500,204	3,831,139	5,221,472	5,579,056	(98,388)	5,480,668
Communications Center	626,285	432,391	622,584	726,582	(85,715)	640,867
Emergency Preparedness	84,042	75,947	84,042	86,355	-	86,355
School Crossing Guards	15,500	14,717	15,500	16,485	-	16,485
Emergency Medical Service	2,638,476	1,794,758	2,619,483	2,625,014	(20,619)	2,604,395
Building Inspection	480,802	392,130	478,417	497,614	1,632	499,246
Community Services	152,673	1,895	77,479	213,685	(53,736)	159,949
Fire District Contribution	1,139,905	1,310,334	1,139,905	1,191,779	2,627	1,194,406
Total Public Safety	\$ 11,538,025	\$ 8,477,123	\$ 11,166,580	\$ 11,893,081	\$ (316,875)	11,576,206
PUBLIC WORKS						
Engineering & Administration	1,014,905	723,241	1,011,662	1,229,623	(196,379)	1,033,244
Street Dept Labor & Supplies	949,355	677,580	949,769	844,889	2,755	847,644
Street Cleaning	23,300	11,861	21,300	-	-	-
Fleet Maintenance/Machinery	424,682	493,063	412,766	480,147	(107,032)	373,115
City Garage	96,100	56,687	119,000	143,400	(32,300)	111,100
Snow & Ice Removal	96,700	116,384	98,100	161,200	(19,000)	142,200
Traffic Signals, Signs, & Markings	82,500	(32,550)	44,799	96,000	(10,000)	86,000
Street Lighting	172,500	120,619	166,000	182,500	-	182,500
Tree & Brush Removal	4,500	2,314	2,000	1,500	-	1,500
Sidewalk Maintenance	130,000	123,252	130,000	160,000	-	160,000
Storm Sewers	66,500	32,526	53,500	-	-	-
Landfill	90,260	90,235	90,235	98,260	-	98,260
Refuse Collection	570,000	397,281	570,000	585,000	-	585,000
Recycling	349,354	206,061	342,854	355,605	117	355,722
Transit	6,461	7,415	6,461	6,855	-	6,855
Total Public Works	\$ 4,077,117	\$ 3,025,970	\$ 4,018,446	\$ 4,344,979	\$ (361,839)	3,983,140
HEALTH AND HUMAN SERVICES						
Senior Center	635,885	450,135	575,757	636,772	2,078	638,850
Total Health and Human Services	\$ 635,885	\$ 450,135	\$ 575,757	\$ 636,772	\$ 2,078	638,850



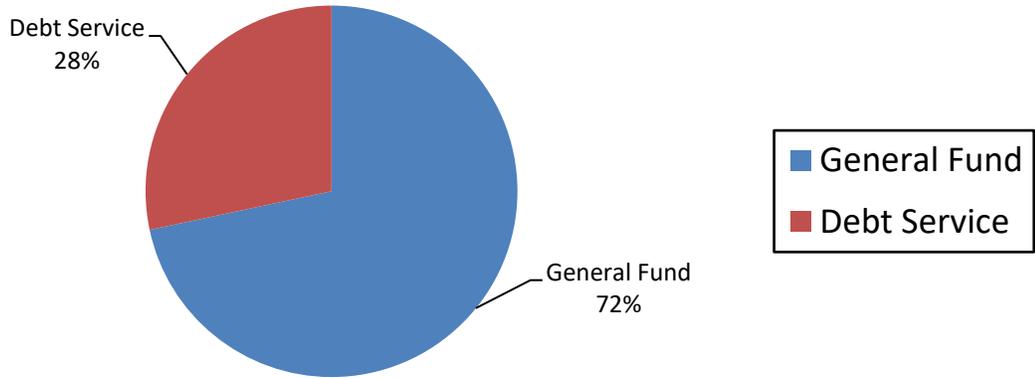
2025 City of Middleton Budget

General Fund Expenditure Summary

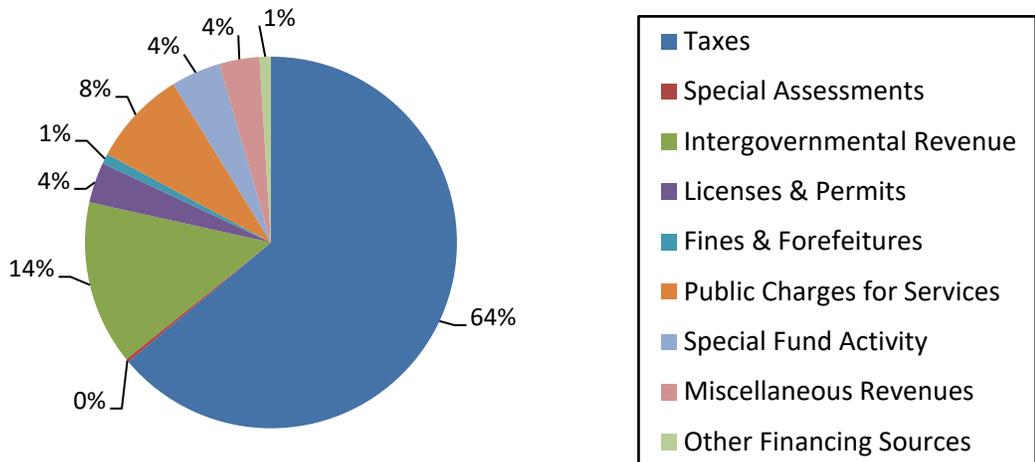
	2024			2025		
	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
LEISURE ACTIVITIES						
Recreation Administration	377,154	300,721	342,244	377,080	1,126	378,206
Recreation Programming	175,620	163,439	171,825	180,520	-	180,520
Fall-Winter-Spring Recreation	-	4,408	-	-	-	-
Aquatic Center	352,157	323,007	315,700	356,404	-	356,404
Public Lands	1,066,364	750,491	1,098,564	1,225,180	2,796	1,227,976
Total Leisure Activities	\$ 1,971,295	\$ 1,542,065	\$ 1,928,333	\$ 2,139,184	\$ 3,922	2,143,106
CONSERVATION & DEVELOPMENT						
Planning Department	523,422	359,283	522,322	565,111	(6,974)	558,137
Land Conservancy	291,006	142,123	214,621	289,036	(76,612)	212,424
Forestry	386,329	195,723	362,347	380,132	(108,707)	271,425
Water Resources	14,796	17,178	14,796	15,070	1,000	16,070
Total Conservation & Development	\$ 1,215,553	\$ 714,306	\$ 1,114,086	\$ 1,249,349	\$ (191,293)	1,058,056
TRANSFERS						
To Library Fund 212	1,597,392	1,597,392	1,597,392	1,662,061	(10,264)	1,651,797
To Youth Center Fund 214	95,886	95,886	95,886	95,886	-	95,886
To Fund 416 Other Capital	11,500	-	11,500	-	-	-
To Other Funds	698,393	-	698,393	574,086	(18,536)	555,550
Total Transfers	\$ 2,403,171	\$ 1,693,278	\$ 2,403,171	\$ 2,332,033	\$ (28,800)	2,303,233
CONTINGENCY						
Public Safety Equipment Reserve	200,109	-	200,109	212,295	(6,183)	206,112
Personnel Contingency	-	-	-	100,000	-	100,000
Savings From Vacancies	(150,000)	-	(150,000)	(150,000)	(4,438)	(154,438)
General Contingency	88,500	-	-	170,000	(70,000)	100,000
Total Contingency	\$ 138,609	\$ -	\$ 50,109	\$ 332,295	\$ (80,621)	251,674
TOTAL EXPENDITURES	\$ 25,765,547	\$ 18,423,192	\$ 24,968,636	\$ 26,788,514	\$ (1,099,838)	25,688,676



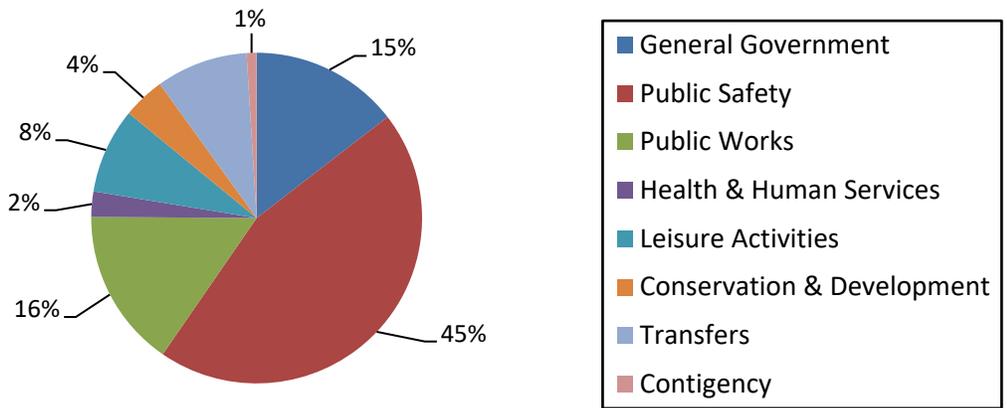
Property Tax Levy by Fund



General Fund Revenues by Category



General Fund Expenditures by Function





2025 Recommended General Fund Budget Initiatives

GENERAL FUND SUMMARY	2025 Requested	2025 Recommend	Adjustment	Change
Revenues and Other Sources of Funds	25,434,340	25,688,676	254,336	254,336
Expenditures and Other Uses of Funds	26,788,514	25,688,676	(347,495)	(1,099,838)
Total	(1,354,174)	-		1,354,174

Department and Initiative	2025 Requested	2025 Recommend	Adjustment	Change from Requested	Notes
REVENUES					
1 Property Tax / Exempt PP Aid	221,354	221,354	-	-	Levy Limit 1.63% NNC & Change in PP Aid
2 Hotel Room Tax Increase (General)	46,000	46,000	-	-	2.6% Increase from 2023 Actual
3 PILOT: Private Development	54,250	54,250	-	-	Trotta PILOT \$54,250
4 PILOT: Pleasant View Golf Course	11,985	11,985	-	-	Estimated @ 3.19% of PVGC revenue
5 State Aids - Roads	25,000	192,415	167,415	167,415	Per WisDOT 15% increase
6 PW Revenue Changes	(33,000)	(33,000)	-	-	SA estimate (\$30,000); PW charges (\$3,000)
7 State Aid - Fire Insurance Dues	18,700	18,700	-	-	Per Fire District estimate
8 MCPASD - School Resource Officers	50,357	50,357	-	-	Includes \$46,512 for new SRO (10mo @ 50%)
9 Senior Center Revenues	5,639	5,639	-	-	Includes estimate from Dane County
10 Police Operating Revenue Changes	25,000	25,000	-	-	State aid +\$15,000; Parking +\$10,000
11 Fire Plan Revenue Fees	(14,000)	(14,000)	-	-	Estimate based on 2022 & 2023 actual
12 Park & Recreation Revenues	23,470	23,470	-	-	Dept estimates for multiple line items
13 Planning Revenues	-	-	-	-	Net zero change
14 Ambulance Billing Revenue	12,658	27,658	15,000	15,000	EMS estimate plus 1%
15 Township EMS Charges	18,410	18,410	-	-	Estimated share for town service area
16 Water Utility Administration	5,500	5,500	-	-	Per Cost Allocation Formula
17 Sewer Utility Administration	5,500	5,500	-	-	Per Cost Allocation Formula
18 TIF District Administration	(125,000)	(125,000)	-	-	Planned phase-out of TID 3 Payment
19 Investment Income	200,000	250,000	50,000	50,000	Revised estimate based on projected rates
20 Shared Revenue Increase	-	15,904	15,904	15,904	2025 Estimate from DOR
21 Payment for Municipal Services	-	(483)	(483)	(483)	Reduction in available state funding
22 Adams Outdoor Advertising Revenue	-	2,500	2,500	2,500	Add revenue per agreement
23 Airport Cost Recovery to GF	-	4,000	4,000	4,000	Based on 2% of City Administrator Position
REVENUE TOTAL	551,823	806,159	254,336	254,336	
EXPENDITURES BY DEPARTMENT					
ADMINISTRATION					
1 Operating Cost Increases	341	341	-	-	
TOTAL	341	341	-	-	
ADMINISTRATIVE SERVICES					
1 Operating Cost Increases	6,770	6,770	-	-	
2 Human Resources Assistant	90,166	90,166	(57,005)	-	Fund as a full-time position
3 Increase Accounting Asst. Hours	35,446	35,446	-	-	
4 Enhance HR Recruiting Expenses	14,385	5,000	(9,385)	(9,385)	Additional costs from vacancy savings
5 Grants/Procurement Specialist	89,021	-	-	(89,021)	Lack of available funding
TOTAL	235,788	137,382	(66,390)	(98,406)	
BUILDINGS & FACILITIES					
1 Sustainable Supplies	3,000	3,000	-	-	
TOTAL	3,000	3,000	-	-	
BUILDING INSPECTION & COMMUNITY SERVICES					
1 Code Compliance Officer PT to FT	56,343	-	-	(56,343)	Lack of available funding
6 Operating Cost Increases	887	887	-	-	
TOTAL	57,230	887	-	(56,343)	
COMMISSIONS & COMMITTEES					
1 Arts Committee Increase	3,000	-	-	(3,000)	Potentially fund through CDA
2 Landmarks Commission Increase	650	650	-	-	
TOTAL	3,650	650	-	(3,000)	
ELECTIONS					
1 Election Cost Increases	5,800	5,800	-	-	
TOTAL	5,800	5,800	-	-	



Department and Initiative	2025 Requested	2025 Recommend	Adjustment	Change from Requested	Notes
EMS					
1 Maintain Essential Service Delivery	26,352	4,752	(21,600)	(21,600)	Use 2024 funds for chief recruitment
TOTAL	26,352	4,752	(21,600)	(21,600)	
FIRE DISTRICT					
1 Fire District Operating Contribution	57,877	60,504	2,627	2,627	Increase COLA to 2.5% (City share)
2 Fire District Capital Reserve	6,183	-	-	(6,183)	Keep at 2024 level; additional from surplus
TOTAL	64,060	60,504	2,627	(3,556)	
INFORMATION TECHNOLOGY					
1 Vendor Software/Licensing Expenses Increase	22,168	22,168	-	-	
2 MPSIS Expense Increase	6,992	6,992	-	-	
3 Outside Services Fee Increases	15,270	15,270	-	-	
4 Internet Service Provider Change	3,809	3,809	-	-	
5 Social Media/SMS Archiving	11,900	11,900	-	-	
TOTAL	60,139	60,139	-	-	
POLICE DEPARTMENT					
1 Line Shift from Office Supplies	(702)	(702)	-	-	
2 Full-Time Police Officer (SRO)	102,909	102,909	-	-	
3 Full-Time Dispatcher	87,448	-	-	(87,448)	Lack of available funding
4 (2) Part-Time Community Service Officers	65,666	-	-	(65,666)	Lack of available funding
5 Full-Time Police Officer	102,909	-	-	(102,909)	Lack of available funding
6 Increase in Training Account	5,000	3,500	(1,500)	(1,500)	
TOTAL	363,230	105,707	(1,500)	(257,523)	
PARKS, RECREATION, FORESTRY, AND CONSERVANCY LANDS					
1 Conservancy & Forestry Technician	95,585	-	-	(95,585)	Lack of available funding
2 Parks Overtime & Seasonal Wages	11,460	11,460	-	-	
3 Parks Operating Increases	32,100	32,100	-	-	
4 Recreation Operating Increases	19,989	19,989	-	-	
5 Aquatic Center Expenses	3,500	3,500	-	-	
6 Kettle Pond Stewardship	12,000	-	-	(12,000)	Lack of available funding
7 Outside Pruning Services	50,000	-	(50,000)	(50,000)	Potentially fund request through surplus
8 Conservancy Operating Expenses	17,029	-	-	(17,029)	Lack of available funding
9 Forestry Operating Expenses	11,125	-	-	(11,125)	Lack of available funding
TOTAL	252,788	67,049	(50,000)	(185,739)	
PUBLIC WORKS & WATER RESOURCES					
1 Mandatory Expenses	5,124	5,124	-	-	
2 Maintain Service Levels - I	65,500	18,200	(47,300)	(47,300)	1-Time items from 2024 (\$22,300); Reduce for GIS (\$15,000); MOC PM (\$10,000)
3 Maintain Service Levels - II	47,500	55,000	7,500	7,500	Snow plowing CDA to PW final 3rd
4 Training & Development	(7,000)	(7,000)	-	-	
5 Service Changes	124,000	28,500	(95,500)	(95,500)	Reduce for traffic engineering (\$60,000); Bus stops (\$26,500); Signs (\$10,000)
6 Operations Manager Reclassification	6,672	6,672	-	-	
7 Storm Water Utility Foreman	21,740	21,740	-	-	GF Share 20% / SWU Share 80%
8 SW Manager & Technician	(12,273)	(12,273)	-	-	GF Share 50% / SWU Share 50%
9 SW Utility Allocation: Labor	(175,210)	(175,210)	-	-	GF Share 80% / SWU Share 20%
10 SW Utility Allocation: Operating	(147,300)	(147,300)	-	-	
11 Assistant City Engineer	124,398	-	-	(124,398)	Lack of available funding
12 Mechanic Technician	107,905	-	-	(107,905)	Lack of available funding
TOTAL	161,056	(206,547)	(135,300)	(367,603)	
REFUSE & RECYCLING					
1 MRD Contribution	8,000	8,000	-	-	
3 Pelltteri Service	20,000	20,000	-	-	
TOTAL	28,000	28,000	-	-	
SENIOR CENTER					
1 Postage Increase	1,000	1,000	-	-	
2 Volunteer Expenses	1,500	1,500	-	-	
5 Classes	1,000	1,000	-	-	
TOTAL	3,500	3,500	-	-	



2025 City of Middleton Budget

Department and Initiative	2025 Requested	2025 Recommend	Adjustment	Change from Requested	Notes
PLANNING & COMMUNITY DEVELOPMENT					
1 Placemaking Planner	47,030	37,630	(9,400)	(9,400)	GF Share 40% / CDA Share 60%
	47,030	37,630	(9,400)	(9,400)	
OTHER GENERAL FUND BUDGETS					
1 City Attorney Costs	4,900	4,900	-	-	Contractual increase
2 Risk Management Fund Allocation	25,000	-	-	(25,000)	Revised insurance estimates
3 Custodial Account Fees	5,000	5,000	-	-	Higher balances, offset by interest income
4 League WI Municipalities Dues	516	516	-	-	\$516 Increase in League Dues
5 Tax Write Offs	-	(5,736)	-	(5,736)	Reduce with personal property exemption
TOTAL	35,416	4,680	-	(30,736)	
TRANSFERS FROM GENERAL FUND					
1 Transfer to Library	64,406	46,227	(18,179)	(18,179)	Reduction from digital resources line item
2 <u>Transfer to Transit Fund</u>	44,991	26,455	(18,536)	(18,536)	5% increase; use fund balance if needed
TOTAL	109,397	72,682	(36,715)	(36,715)	
GENERAL FUND CONTINGENCY					
1 General Contingency Increase	70,000	-	(70,000)	(70,000)	Reduce & utilize fund balance if needed
2 Personnel Contingency	100,000	145,220	45,220	45,220	Union Negotiations, NU COLA to 2.5%
3 Savings from Vacancies	-	(4,437)	(4,437)	(4,437)	Estimated savings from position vacancies
TOTAL	170,000	140,783	(29,217)	(29,217)	
EXPENDITURE TOTAL	1,626,777	526,939	(347,495)	(1,099,838)	-



2025 Recommended Non-General Fund Operating Budget Initiatives

FUND SUMMARY	2025 Requested	2025 Recommend	Adjustment	Change
Tourism	\$ -	\$ 831	\$ 831	\$ 831
Library	31,929	21,665	(10,264)	(10,264)
Youth Center	2,477	2,945	468	468
Community Development Authority	23,730	31,297	(14,933)	7,567
Water Utility	103,544	106,479	2,935	2,935
Sewer Utility	334,014	337,240	3,226	3,226
Storm Water Utility	546,750	548,377	1,627	1,627
Pleasant View Golf Course	270,015	273,276	3,261	3,261
Middleton Airport	-	26,372	26,372	26,372
Total	\$ 1,312,459	\$ 1,348,482	\$ 13,523	\$ 36,023

Department and Initiative	2025 Requested	2025 Recommend	Adjustment	Change from Requested	Notes
EXPENDITURES BY DEPARTMENT					
TOURISM					
1 Tourism Marketing	89,845	89,845			
2 Operations	(4,428)	(4,428)			
3 Destination Madison Payments	26,080	26,080			
4 Non-Union COLA at 2.50%	-	831	831	831	Increase in COLA from 2.0% to 2.5%
TOTAL	-	831	831	831	
LIBRARY					
1 Cost to Maintain Services	15,760	(2,419)	(18,179)	(18,179)	Reduction from digital resources
2 Personnel Adjustments	16,169	16,169	-	-	
3 Non-Union COLA at 2.50%	-	7,915	7,915	7,915	Increase in COLA from 2.0% to 2.5%
TOTAL	31,929	21,665	(10,264)	(10,264)	
YOUTH CENTER					
1 LTE Wages & Nutrition Supplies/Materials	2,477	2,477	-	-	
2 Non-Union COLA at 2.50%	-	468	468	468	Increase in COLA from 2.0% to 2.5%
TOTAL	2,477	2,945	468	468	
COMMUNITY DEVELOPMETN AUTHORITY					
1 Senior Center Loan Closet Expansion	(2,000)	(2,000)	-	-	Reduce building maintenance account
2 Parks Assume Downtown Landscaping	(7,000)	(7,000)	-	-	Reduce labor downtown maintenance
3 Downtown Planter Maintenance Costs	10,000	10,000	-	-	Downtown planters and hanging baskets
4 Placemaking Planner	22,999	30,566	7,567	7,567	Full-time position 60% CDA / 40% Planning
5 Miscellaneous Expenses	(269)	(269)	-	-	
6 Downtown Snow Removal	-	-	(22,500)	-	Shifted to public works budget
TOTAL	23,730	31,297	(14,933)	7,567	
WATER UTILITY OPERATING					
1 Additional Crewmember/Locator	70,544	70,544	-	-	Full-time position 75% Water / 25% Sewer
2 Subscription Based Expenses	22,500	22,500	-	-	Televising trailer, well checking, Digger's HL
3 Maintenance - Meters	5,000	5,000	-	-	Increase in maintenance costs
4 General Fund Cost Recovery	5,500	5,500	-	-	Increase from cost allocation formula
5 Non-Union COLA at 2.50%	-	2,935	2,935	2,935	Increase in COLA from 2.0% to 2.5%
TOTAL	103,544	106,479	2,935	2,935	
SEWER UTILITY OPERATING					
1 Additional Crewmember/Locator	23,514	23,514	-	-	Full-time position 75% Water / 25% Sewer
2 MMSD Fees	280,000	280,000	-	-	Esimated 10% increase
3 Subscription Based Expenses	19,500	19,500	-	-	Televising trailer, digger's hotline software
4 Other Operating line Items	5,500	5,500	-	-	
5 General Fund Cost Recovery	5,500	5,500	-	-	Increase from cost allocation formula
6 Non-Union COLA at 2.50%	-	3,226	3,226	3,226	Increase in COLA from 2.0% to 2.5%
TOTAL	334,014	337,240	3,226	3,226	



Department and Initiative	2025 Requested	2025 Recommend	Adjustment	Change from Requested	Notes
STORM WATER UTILITY OPERATING					
1 Storm Water Utility Manager	72,614	72,614	-	-	Full-time position 50% SWU / 50% General
2 Storm Water Utility Techncian	60,341	60,341	-	-	Full-time position 50% SWU / 50% General
3 Storm Water Utily Foreman	86,960	86,960	-	-	Full-time position 80% SWU / 20% General
4 Storm Water Utily Crew Allocation	175,210	175,210	-	-	Allocate street crew 80% General / 20% SWU
5 Storm Water Maintenance	20,325	20,325	-	-	Equipment maintenance, fuel, other expenses
6 Street Cleaning	64,800	64,800	-	-	Allocate street cleaning costs from general fund
7 Storm Sewers	66,500	66,500	-	-	Allocate storm sewer costs from general fund
8 Non-Union COLA at 2.50%	-	1,627	1,627	1,627	Increase in COLA from 2.0% to 2.5%
TOTAL	546,750	548,377	1,627	1,627	
GOLF COURSE					
1 Golf Shop Sales & Public Service Charges	238,231	238,231			Antcipated revenue \$296,278
2 Food and Beverage Sales	31,784	31,784			Anticipated revenue \$79,421
3 Non-Union COLA at 2.50%	-	3,261	3,261	3,261	Increase in COLA from 2.0% to 2.5%
TOTAL	270,015	273,276	3,261	3,261	
AIRPORT					
1 Fire District Operating Contribution	-	22,372	22,372	22,372	Increase in storm water utility fees
2 General Fund Cost Recovery	-	4,000	4,000	4,000	Allocation of 2.0% of city administrator cost
TOTAL	-	26,372	26,372	26,372	
EXPENDITURE TOTAL	\$ 1,312,459	\$ 1,348,482	\$ 13,523	\$ 36,023	



2025 City of Middleton Budget

COMMON COUNCIL		2023		2024			2025		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
WAGES									
100-5111-110	ELECTED OFFICIALS COMPENSATION	60,480	59,920	60,480	45,360	60,480	69,206	-	69,206
100-5111-180	COMMON COUNCIL	-	-	-	-	-	-	-	-
	TOTAL	60,480	59,920	60,480	45,360	60,480	69,206	-	69,206
PERSONNEL BENEFITS									
100-5111-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5111-192	RETIREMENT	936	992	994	745	994	1,001	-	1,001
100-5111-193	FICA	4,627	4,584	4,627	3,470	4,627	5,294	-	5,294
	TOTAL	5,563	5,576	5,621	4,215	5,621	6,295	-	6,295
OPERATING EXPENSES									
100-5111-210	OFFICE SUPPLIES	100	35	100	30	100	100	-	100
100-5111-440	TRAINING & DEVELOPMENT	500	635	1,000	705	1,000	1,000	-	1,000
100-5111-490	OTHER OPERATING EXPENSES	2,000	953	2,000	721	2,000	2,000	-	2,000
	TOTAL	2,600	1,623	3,100	1,456	3,100	3,100	-	3,100
TOTAL COMMON COUNCIL		68,643	67,119	69,201	51,032	69,201	78,601	-	78,601



2025 City of Middleton Budget

COMMISSIONS/COMMITTEES

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	OPERATING EXPENSES							
100-5112-990 POLICE COMMISSION	5,000	12,124	25,000	5,612	-	5,000	-	5,000
100-5113-990 LANDMARKS COMMISSION	350	-	350	-	350	1,000	-	1,000
100-5113-991 RECOGNITION EVENT	-	-	-	-	-	-	-	-
100-5113-992 ART COMMITTEE EXPENSES	5,000	6,392	5,000	4,873	5,000	8,000	(3,000)	5,000
100-5115-990 BOARD OF REVIEW	-	-	-	-	-	-	-	-
100-5116-990 SUSTAINABILITY COMMITTEE	10,000	10,226	10,000	7,664	10,000	10,000	-	10,000
TOTAL	20,350	28,742	40,350	18,149	15,350	24,000	(3,000)	21,000
TOTAL COMMISSIONS/COMMITTEES	20,350	28,742	40,350	18,149	15,350	24,000	(3,000)	21,000



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2025

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.

2025 GOALS:

1. Complete the recruitment process for the hiring of a new Police Chief.
2. Complete a review of Police Commission bylaws.
3. Continue discussions regarding future recruiting strategies to attract a diverse set of candidates to the Police Department.
4. 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.



2025 City of Middleton Budget

MUNICIPAL COURT REVENUE

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	FINES & FOREFEITURES							
100-4511-00 FINES & FORFEITURES	150,000	111,315	150,000	58,434	120,000	120,000	-	120,000
100-4512-00 COURT COSTS	70,000	57,416	70,000	30,196	60,000	60,000	-	60,000
TOTAL	220,000	168,731	220,000	88,630	180,000	180,000	-	180,000
TOTAL MUNICIPAL COURT REVENUE	220,000	168,731	220,000	88,630	180,000	180,000	-	180,000



2025 City of Middleton Budget

MUNICIPAL COURT

		2023		2024			2025		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
WAGES									
100-5121-110	SALARIES-FULL-TIME	52,698	51,413	55,201	39,152	55,201	56,867	276	57,143
100-5121-111	PART-TIME PERM.	9,222	5,324	9,729	2,100	5,000	9,926	48	9,974
100-5121-115	ELECTED OFFICIALS WAGES	14,400	14,400	21,300	13,725	21,300	18,300	-	18,300
100-5121-117	OVERTIME	-	1,251	-	1,553	1,500	-	-	-
100-5121-122	SHIFT DIFFERENTIAL WAGES	-	-	-	-	-	-	-	-
100-5121-128	FLSA WAGES	-	-	-	-	-	-	-	-
100-5121-135	LONGEVITY	-	-	-	-	-	-	-	-
	TOTAL	76,320	72,388	86,230	56,529	83,001	85,093	324	85,417
PERSONNEL BENEFITS									
100-5121-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5121-192	RETIREMENT	3,583	4,559	4,285	4,035	4,285	3,952	19	3,971
100-5121-193	FICA	5,177	5,459	6,641	4,266	6,641	6,510	24	6,534
100-5121-194	HEALTH INSURANCE	6,888	6,968	7,290	5,057	7,290	7,892	-	7,892
100-5121-195	DENTAL INSURANCE	554	554	554	416	554	554	-	554
100-5121-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
	TOTAL	16,202	17,540	18,770	13,774	18,770	18,908	43	18,951
OPERATING EXPENSES									
100-5121-200	WITNESS FEES & INTERPRETOR FEE	500	257	500	228	500	500	-	500
100-5121-250	POSTAGE	3,000	2,578	3,000	1,439	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	2,247	2,500	970	2,500	2,500	-	2,500
100-5121-460	IID CHARGE REIMBURSEMENT	-	-	-	-	-	-	-	-
100-5121-490	OTHER OPERATING EXPENSES	3,388	3,975	3,388	3,529	3,388	3,388	-	3,388
100-5121-495	RETURN OF DEPOSITS	-	-	-	-	-	-	-	-
	TOTAL	10,388	9,057	10,388	6,166	10,388	10,388	-	10,388
TOTAL MUNICIPAL COURT		102,910	98,985	115,388	76,470	112,159	114,389	367	114,756



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2025

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.

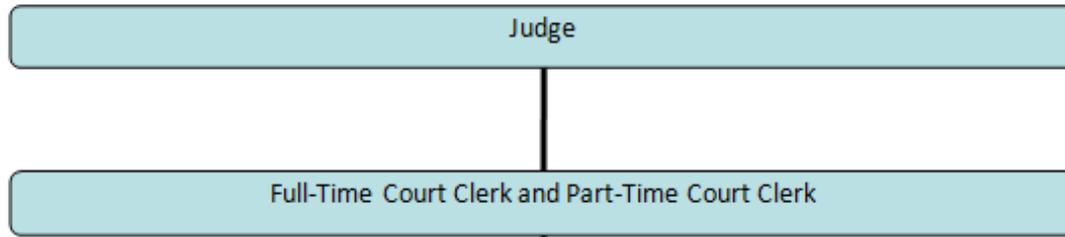
- **Expeditious, fair, and reliable adjudication of cases. The Municipal Court will strive to:**
 - Process cases according to announced time standards and comply with schedules.
 - Pay individual attention to each case.
 - Make clear, understandable decisions.
 - Maintain institutional integrity.

- **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.**

Department Organizational Chart



MAJOR RESPONSIBILITIES:

- Assists the public with inquiries regarding court procedures while NOT providing legal advice.
- Obtains and processes citations.
- Prepares the court docket.
- Organizes and attends court sessions which includes supervising sign-ins, distributing appropriate paperwork and record keeping of pleas and disposition information.
- Processes not guilty pleas, requests for adjournments, jury demands, requests for substitution of judge and appeals.
- Schedules Good Cause/Indigency Hearings, Pretrial Conferences, Motion Hearings, Refusal Hearings, Restitution Hearings, Trials, and other proceedings as directed by the Municipal Judge.
- Records trials and pertinent motion hearings and preserves these recordings per statutory requirements.
- Reports the dispositions of traffic cases, underage alcohol, ID violations, habitual truancy, and juvenile drug paraphernalia to the Department of Transportation within five working days.
- Issues summons or capiases as directed by the Municipal Judge.
- Sends notices to defendants regarding appearances and outstanding forfeitures.
- Manages the collection and distribution of forfeitures, court costs, surcharges, fees, and restitution.
- Implements collection action for unpaid forfeitures by suspending the defendant's driving privilege, imprisoning the defendant, assigning the defendant's income to the municipal court, requiring community service, withholding city licenses or permits, suspending hunting/fishing licenses of juveniles, use of collection companies, Tax Refund Intercept(TRIP)/State Debt Collection(SDC) thru the Department of Revenue, as directed by the Municipal Judge.
- Compiles and distributes monthly reports required by the Municipality, County and State of Wisconsin.
- Maintains forms utilized by the court to ensure the most up to date information is being provided to the public.
- Responds to open records requests.
- Acts as court liaison to the Municipal Prosecuting Attorney, Police Department and Schools.
- Manages confidential records regarding juveniles.
- Orders supplies needed for the daily operations of the court office.
- Maintains court software and office equipment.
- Assists the Municipal Judge with administrative matters as requested.
- Attends the annual municipal court clerk's training seminar, developed by The Supreme Court of Wisconsin, Office of Judicial Education.
- Perform other duties specified by the Municipal Court Judge and in the Wisconsin Statutes.

2025 GOALS

- Continue to collaborate 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.
- 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 court security, considering significant issues with courts in Wisconsin, the safety and security of the judge and court employees.
- Continue to work with the Police Department to make sure officers are giving out the court brochure with all citations. As this brochure answers many questions defendants have and provides defendants with useful information pertaining to paying citations, contacting the court, court hours, etc....
- Continue to scan old case file documents and attach them to specific cases in our records management system. And continue to work towards a paperless system.

SIGNIFICANT ISSUES IN 2024

- Fewer tickets written equated to a significant drop in ticket processing and revenue.



2025 City of Middleton Budget

CITY ADMINISTRATOR

		2023		2024			2025		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
WAGES									
100-5120-110	SALARIES-FULL-TIME	196,025	194,396	237,659	173,675	237,659	243,907	1,187	245,094
100-5120-111	INTERN	10,500	28	-	-	-	-	-	-
100-5120-118	WAGE REIMBURSEMENTS	-	-	-	-	-	-	-	-
100-5120-135	LONGEVITY	-	-	-	-	-	-	-	-
	TOTAL	206,525	194,423	237,659	173,675	237,659	243,907	1,187	245,094
PERSONNEL BENEFITS									
100-5120-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5120-192	RETIREMENT	13,169	12,729	16,398	13,188	16,398	16,952	82	17,034
100-5120-193	FICA	14,996	14,000	17,681	12,686	17,681	19,462	(712)	18,750
100-5120-194	HEALTH INSURANCE	33,732	17,047	19,868	14,102	19,868	21,368	-	21,368
100-5120-195	DENTAL INSURANCE	9,073	2,924	2,185	2,470	2,185	3,294	-	3,294
100-5120-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
	TOTAL	70,970	46,700	56,132	42,447	56,132	61,076	(630)	60,446
OPERATING EXPENSES									
100-5120-280	COMMUNICATION	1,050	175	2,909	98	2,909	3,250	-	3,250
100-5120-440	TRAINING & DEVELOPMENT	3,000	5,113	4,880	3,713	4,880	4,880	-	4,880
100-5120-450	EMPLOYEE PROGRAMS	1,000	-	1,000	-	1,000	1,000	-	1,000
100-5120-490	OTHER OPERATING EXPENSES	2,660	1,352	12,660	1,152	12,660	2,660	-	2,660
	TOTAL	7,710	6,639	21,449	4,962	21,449	11,790	-	11,790
TOTAL CITY ADMINISTRATOR		285,205	247,762	315,240	221,084	315,240	316,773	557	317,330



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2025

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	2019	2020	2021	2022	2023	2024
City Administrator	1	1	1	1	1	1
Administrative Intern	0.5	0.5	0.5	0.5	0	0
Communications and Social Media Manager	-	-	-	-	1	1
Total	1.5	1.5	1.5	1.5	2	2

2025 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. Review the development review/coordination process for efficiencies in review timeline.
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 2025:

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.



2025 City of Middleton Budget

ADMINISTRATIVE SERVICES DEPARTMENT (FINANCE, CITY CLERK, ASSESSING & HR FUNCTIONS)		2023		2024			2025		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
		WAGES							
100-5141-110	SALARIES-FULL-TIME	447,767	450,228	469,672	343,828	469,672	600,537	(55,652)	544,885
100-5141-112	PART-TIME-NON-PERM.	35,152	34,051	36,974	25,970	36,974	50,491	234	50,725
	TOTAL	482,919	484,279	506,646	369,797	506,646	651,028	(55,418)	595,610
PERSONNEL BENEFITS									
100-5141-192	RETIREMENT	32,702	32,995	32,545	28,305	32,545	45,108	(3,852)	41,256
100-5141-193	FICA	36,943	36,024	38,758	27,561	38,758	49,803	(4,252)	45,551
100-5141-194	HEALTH INSURANCE	57,486	51,127	57,604	40,807	57,604	120,208	(19,368)	100,840
100-5141-195	DENTAL INSURANCE	8,218	8,217	8,218	6,163	8,218	14,219	(2,185)	12,034
	TOTAL	135,349	128,363	137,125	102,836	137,125	229,338	(29,657)	199,681
OPERATING EXPENSES									
100-5141-210	OFFICE SUPPLIES	3,000	2,924	3,000	1,946	3,000	3,000	-	3,000
100-5141-250	POSTAGE	6,000	3,192	6,000	1,988	6,000	6,000	-	6,000
100-5141-260	ADVERTISING & PRINTING	4,000	2,306	4,000	1,117	2,500	17,500	(9,385)	8,115
100-5141-280	COMMUNICATIONS	11,100	7,057	7,500	5,715	7,500	7,500	-	7,500
100-5141-310	OUTSIDE SERVICES	153,600	125,933	153,600	94,555	128,600	153,600	-	153,600
100-5141-440	TRAINING & DEVELOPMENT	9,700	10,036	9,700	6,200	9,700	13,730	-	13,730
100-5141-480	DATA PROCESSING	62,800	64,487	66,400	54,086	66,400	69,720	-	69,720
100-5141-490	OTHER OPERATING EXPENSES	7,500	11,917	8,700	5,113	10,000	10,000	-	10,000
100-5141-800	OFFICE EQUIPMENT	1,500	2,989	1,500	-	-	1,500	-	1,500
100-5157-990	AUDIT	63,700	64,028	69,000	62,831	69,000	71,150	-	71,150
	TOTAL	322,900	294,870	329,400	233,550	302,700	353,700	(9,385)	344,315
TOTAL ADMINISTRATIVE SERVICES DEPARTMENT		941,168	907,512	973,171	706,183	946,471	1,234,066	(94,460)	1,139,606



2025 City of Middleton Budget

ELECTIONS		2023		2024			2025		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
		WAGES							
100-5143-116	ELECTION WORKERS	18,000	16,724	90,000	19,184	59,209	24,000	-	24,000
	TOTAL	18,000	16,724	90,000	19,184	59,209	24,000	-	24,000
OPERATING EXPENSES									
100-5143-220	SUPPLIES & MATERIALS	5,700	5,592	3,000	1,671	3,000	1,500	-	1,500
100-5143-250	POSTAGE	7,000	5,557	36,500	7,919	31,862	7,500	-	7,500
100-5143-260	ADVERTISING & PRINTING	2,500	6,792	18,500	7,764	18,500	5,550	-	5,550
100-5143-440	TRAINING & DEVELOPMENT	1,000	65	1,200	35	1,200	250	-	250
100-5143-490	OTHER OPERATING EXPENSES	7,000	7,067	8,500	3,473	8,500	8,200	-	8,200
	TOTAL	23,200	25,073	67,700	20,862	63,062	23,000	-	23,000
TOTAL ELECTIONS		41,200	41,797	157,700	40,046	122,271	47,000	-	47,000



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL YEAR 2025

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	2020	2021	2022	2023	2024
Assistant City Administrator/Finance Director	1	1	1	1	1
Accountant/Budget Analyst	1	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	1	1	1	1	1
Information Technology Director	*	*	*	*	*
Information Technology Manager	1	1	1	1	1
Assistant IT Director	0	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.

2025 GOALS AND SIGNIFICANT ISSUES:

Finance

1. **BUDGET:** Incorporate recommendations from the Government Finance Officers Association (GFOA) review of the 2024 budget document to continue to achieve the 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 and include summary information in the approved budget document.
2. **ACCOUNTING/AUDIT:** 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. Review GFOA comments on the City's Popular Annual Financial Report (PAFR) and incorporate feedback a PAFR issued for the 2024 fiscal year.
3. **GRANTS:** Continue to work with Wisconsin Emergency Management and FEMA to complete the closeout of projects following the 2018 flooding. Oversee the closeout of American Rescue Plan Act projects and submit required reporting to the United States Treasury Department. Coordinate required federal and state single audits of grant-funded projects for the 2024 fiscal year.
4. **OPERATIONS:** Evaluate options for a potential Enterprise Resource Planning (ERP) software solution that would integrate financial, payroll, and human resources management information and conduct a selection and evaluation process if funded in the 2025 budget. Implement Dane County's new LandNav tax collection software. Evaluate options to increase the utilization of ACH and other electronic payments in conjunction with a new ERP system.
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.



2025 City of Middleton Budget

INFORMATION TECHNOLOGY

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
WAGES								
100-5151-110 SALARIES-FULL-TIME	160,578	184,164	167,847	138,881	167,847	172,886	839	173,725
100-5151-111 SALARIES-PART-TIME	31,048	23,495	31,517	22,426	31,517	33,096	160	33,256
100-5151-117 OVERTIME	2,872	288	1,000	-	-	1,000	-	1,000
100-5151-130 ON CALL PAY	23,751	-	23,751	-	23,751	23,400	-	23,400
100-5151-135 LONGEVITY	-	-	-	-	-	-	-	-
TOTAL	218,249	207,947	224,115	161,307	223,115	230,382	999	231,381
PERSONNEL BENEFITS								
100-5151-192 RETIREMENT	10,919	12,487	13,394	10,599	13,394	13,841	(71)	13,770
100-5151-193 FICA	14,659	15,588	17,284	12,080	17,284	17,767	(66)	17,701
100-5151-194 HEALTH INSURANCE	33,732	34,107	35,736	25,205	35,736	38,736	-	38,736
100-5151-195 DENTAL INSURANCE	3,294	3,293	3,294	2,470	3,294	3,294	-	3,294
TOTAL	62,604	65,476	69,708	50,353	69,708	73,638	(137)	73,501
OPERATING EXPENSES								
100-5151-220 EQUIPMENT	32,500	15,699	30,000	8,901	15,000	30,000	-	30,000
100-5151-240 SOFTWARE/LICENSING	152,650	104,834	163,025	172,143	170,453	185,193	-	185,193
100-5151-260 INTERNET	20,000	16,857	20,850	13,712	20,850	24,659	-	24,659
100-5151-270 MPSI EXPENDITURES	163,892	157,191	174,949	171,888	174,949	181,941	-	181,941
100-5151-320 OUTSIDE SERVICES	181,115	194,749	194,782	150,487	192,000	225,052	-	225,052
100-5151-420 FUEL	-	86	-	34	68	-	-	-
100-5151-440 TRAINING	1,000	98	1,000	632	1,000	1,000	-	1,000
TOTAL	551,157	489,514	584,606	517,798	574,320	647,845	-	647,845
TOTAL INFORMATION TECHNOLOGY	832,010	762,937	878,429	729,458	867,143	951,865	862	952,727



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2025

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 *	2022	2023	2024	2025
I.T. Manager	1	1	1	1
I.T. Technician	1.5	1.5	1.5	1.5

2025 GOALS:

- Upgrade/replace City Hall network cabling and switch locations
- Replace primary firewalls and add redundant systems.
- Implement social media and SMS archiving system for open records requests.
- Improve City's I.T. intranet area for City staff.
- Implement recommended Criminal Justice Information Services (CJIS) Security Policies
- Continue to work with Marco Technologies to follow recommendations and best practices

SIGNIFICANT ISSUES IN 2025:

- The IT department has identified that the primary City firewall requires replacement due to end of life of current equipment and requires redundancy for City networking systems.

MAJOR WORKLOAD STATISTICS:

WORKLOAD ACTIVITIES	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Number of Personnel	2.5	2.5	2.5	2.5
Workstations/Notebooks	200	220	220	220
Users	160	160	160	160
Buildings	7	7	7	7
VOIP/Cell Phones	160	170	170	170
Tablets	20	20	25	25



2025 City of Middleton Budget

BUILDING & GROUNDS

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	OPERATING EXPENSES							
100-5310-220 SUPPLIES & MATERIALS	3,100	2,525	3,100	2,637	3,100	3,100	-	3,100
100-5310-310 OUTSIDE SERVICES	15,700	13,872	15,700	12,537	14,000	15,700	-	15,700
100-5310-410 EQUIPMENT MAINTENANCE	7,000	18,229	7,000	7,611	8,500	10,000	-	10,000
100-5310-440 TRAINING & DEVELOPMENT	-	-	1,500	989	-	1,500	-	1,500
100-5310-470 UTILITIES	35,500	35,517	35,500	26,030	35,500	35,500	-	35,500
100-5310-490 OTHER OPERATING EXPENSES	-	-	-	-	-	-	-	-
TOTAL	61,300	70,143	62,800	50,044	61,100	65,800	-	65,800
TOTAL BUILDING & GROUNDS	61,300	70,143	62,800	50,044	61,100	65,800	-	65,800



2025 City of Middleton Budget

VIDEO PRODUCTION

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	OPERATING EXPENSES							
100-5537-220 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-
100-5537-310 OUTSIDE SERVICES	9,000	9,175	9,000	5,100	7,000	9,000	-	9,000
100-5537-990 CATV EQUIPMENT	-	-	-	-	-	-	-	-
TOTAL	9,000	9,175	9,000	5,100	7,000	9,000	-	9,000
TOTAL VIDEO PRODUCTION	9,000	9,175	9,000	5,100	7,000	9,000	-	9,000



2025 City of Middleton Budget

POLICE DEPARTMENT REVENUES	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
INTERGOVERNMENTAL REVENUE								
100-4343-00 MCP SCHOOL DISTRICT - POLICE	87,062	86,022	89,929	179,936	89,929	140,286	-	140,286
100-4352-00 STATE AID - LAW ENFORCEMENT	-	27,351	-	28,645	15,000	15,000	-	15,000
TOTAL	87,062	113,373	89,929	208,581	104,929	155,286	-	155,286
FINES & FOREFEITURES								
100-4513-00 PARKING FINES	35,000	51,188	35,000	30,076	45,000	45,000	-	45,000
TOTAL	35,000	51,188	35,000	30,076	45,000	45,000	-	45,000
PUBLIC CHARGES FOR SERVICES								
100-4620-00 VEHICLE REGISTRATION FEES	500	240	500	333	800	500	-	500
100-4621-00 POLICE SPECIAL SERVICES	-	89	-	18	18	-	-	-
100-4622-00 POLICE DEPARTMENT FEES	9,000	2,168	4,000	3,258	4,000	4,000	-	4,000
TOTAL	9,500	2,497	4,500	3,608	4,818	4,500	-	4,500
TOTAL POLICE DEPARTMENT REVENUES	131,562	167,058	129,429	242,265	154,747	204,786	-	204,786



2025 City of Middleton Budget

POLICE DEPARTMENT

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	POLICE ADMINISTRATION							
WAGES								
100-5211-110 SALARIES-FULL-TIME	498,018	491,357	512,382	361,930	512,382	516,438	2,520	518,958
100-5211-112 PART-TIME-NON-PERM.	-	(3,711)	-	-	-	61,000	(61,000)	-
100-5211-117 OVERTIME	538	2,759	538	588	538	538	-	538
100-5211-135 LONGEVITY	10,922	13,752	11,985	2,500	11,985	12,790	-	12,790
100-5211-145 UNEMPLOYMENT WAGES	-	-	-	-	-	-	-	-
TOTAL	509,478	504,158	524,905	365,021	524,905	590,766	(58,480)	532,286
PERSONNEL BENEFITS								
100-5211-192 RETIREMENT	51,087	53,867	62,189	42,631	62,189	58,497	277	58,774
100-5211-193 FICA	38,975	37,652	40,593	27,565	40,593	45,193	(4,473)	40,720
100-5211-194 HEALTH INSURANCE	91,218	36,448	80,762	38,434	80,762	75,888	-	75,888
100-5211-195 DENTAL INSURANCE	8,218	1,245	7,109	3,394	7,109	6,587	-	6,587
TOTAL	189,498	129,211	190,653	112,023	190,653	186,165	(4,196)	181,969
OPERATING EXPENSES								
100-5211-210 OFFICE SUPPLIES	20,000	20,859	20,000	15,980	20,000	10,000	-	10,000
100-5211-290 UNIFORMS & EQUIPMENT	1,300	1,911	1,300	608	1,300	1,300	-	1,300
100-5211-340 BUILDINGS & GROUNDS MAINT	89,050	108,290	89,050	79,332	95,000	92,050	-	92,050
100-5211-470 UTILITIES	69,270	67,788	69,270	44,776	69,270	69,270	-	69,270
100-5211-480 PARKING TICKETS REDLINES	570	251	570	318	570	570	-	570
100-5211-490 OTHER OPERATING EXPENSES	4,390	6,334	4,390	5,755	6,000	6,390	-	6,390
100-5211-800 CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL	184,580	205,433	184,580	146,769	192,140	179,580	-	179,580
TOTAL POLICE ADMINISTRATION	883,556	838,802	900,138	623,813	907,698	956,511	(62,676)	893,835



2025 City of Middleton Budget

POLICE DEPARTMENT

	2023		2024			2025			
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET	
POLICE FIELD SERVICES									
WAGES									
100-5212-110	SALARIES-FULL-TIME	3,250,990	2,911,811	3,491,291	2,358,526	3,100,000	3,525,733	(61,448)	3,464,285
100-5212-117	OVERTIME	253,025	367,246	253,025	246,876	290,000	253,025	-	253,025
100-5212-118	WAGE REIMBURSEMENTS	-	(20,331)	(15,000)	(15,147)	(15,000)	(15,000)	-	(15,000)
100-5212-122	SHIFT DIFFERENTIAL WAGES	31,000	32,927	31,000	22,845	31,000	31,000	-	31,000
100-5212-124	ASST SHIFT COMMANDER WAGES	350	-	350	-	350	350	-	350
100-5212-126	FIELD TRAINING WAGES	350	-	350	-	350	350	-	350
100-5212-128	FLSA WAGES	350	525	350	535	357	350	-	350
100-5212-135	LONGEVITY	52,814	83,412	52,932	75,000	120,000	54,971	-	54,971
100-5212-145	UNEMPLOYMENT WAGES	-	4,040	-	-	-	-	-	-
	TOTAL	3,588,879	3,379,630	3,814,298	2,688,635	3,527,057	3,850,779	(61,448)	3,789,331
PERSONNEL BENEFITS									
100-5212-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5212-192	RETIREMENT	438,988	443,946	547,935	414,067	547,935	577,935	(9,187)	568,748
100-5212-193	FICA	277,582	252,963	292,719	201,753	292,719	295,731	(4,700)	291,031
100-5212-194	HEALTH INSURANCE	463,686	418,948	524,310	308,650	524,310	535,108	(19,368)	515,740
100-5212-195	DENTAL INSURANCE	60,989	53,595	62,160	38,630	62,160	57,821	(2,185)	55,636
100-5212-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
	TOTAL	1,241,245	1,169,453	1,427,124	963,100	1,427,124	1,466,595	(35,440)	1,431,155
OPERATING EXPENSES									
100-5212-220	FIELD SUPPLIES	20,000	20,182	20,000	9,104	20,000	20,000	-	20,000
100-5212-240	COMPUTER SOFTWARE & SUPPORT	12,647	27,331	12,647	13,104	13,104	10,547	-	10,547
100-5212-290	UNIFORMS & EQUIPMENT	27,000	37,032	27,000	30,759	34,000	27,000	-	27,000
100-5212-410	VEHICLE OPERATION	103,187	103,489	52,110	9,968	52,110	52,110	-	52,110
100-5212-420	FUEL	-	-	51,077	37,730	51,077	51,077	-	51,077
100-5212-450	OTHER TRAINING	57,000	56,895	57,000	47,190	57,000	62,000	(1,500)	60,500
100-5212-490	OTHER OPERATING EXPENSES	38,948	27,216	38,948	31,548	40,000	38,948	-	38,948
100-5212-800	CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	TOTAL	258,782	272,145	258,782	179,403	267,291	261,682	(1,500)	260,182
TOTAL POLICE FIELD SERVICES		5,088,906	4,821,228	5,500,204	3,831,139	5,221,472	5,579,056	(98,388)	5,480,668



2025 City of Middleton Budget

POLICE DEPARTMENT

		2023		2024			2025		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
COMMUNICATIONS CENTER									
WAGES									
100-5256-110	SALARIES-FULL-TIME	344,708	347,365	366,563	248,757	366,563	419,250	(55,988)	363,262
100-5256-112	PART-TIME-NON-PERM.	58,164	15,568	14,180	19,440	20,000	14,748	-	14,748
100-5256-117	OVERTIME	36,851	40,237	36,851	16,792	20,000	36,581	-	36,581
100-5256-118	WAGE REIMBURSEMENT	-	(3,843)	-	-	-	-	-	-
100-5256-122	SHIFT DIFFERENTIAL WAGES	4,000	-	6,000	-	6,000	6,000	-	6,000
100-5256-135	LONGEVITY	2,663	5,657	2,670	5,000	10,000	2,805	-	2,805
	TOTAL	446,386	404,985	426,264	289,989	422,563	479,384	(55,988)	423,396
PERSONNEL BENEFITS									
100-5256-192	RETIREMENT	26,399	26,972	29,394	19,114	29,394	33,317	(3,891)	29,426
100-5256-193	FICA	34,149	31,329	32,589	21,278	32,589	36,673	(4,283)	32,390
100-5256-194	HEALTH INSURANCE	51,306	44,675	54,318	33,749	54,318	89,672	(19,368)	70,304
100-5256-195	DENTAL INSURANCE	4,955	4,957	4,955	3,348	4,955	8,771	(2,185)	6,586
100-5256-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
	TOTAL	116,809	107,933	121,256	77,489	121,256	168,433	(29,727)	138,706
OPERATING EXPENSES									
100-5256-210	SUPPLIES	-	-	-	-	-	-	-	-
100-5256-270	TELEPHONE	46,000	52,035	46,000	33,217	46,000	46,000	-	46,000
100-5256-290	UNIFORMS & EQUIPMENT	1,265	1,102	1,265	1,040	1,265	1,265	-	1,265
100-5256-410	EQUIPMENT MAINTENANCE	28,000	23,787	28,000	27,004	28,000	28,000	-	28,000
100-5256-440	TRAINING & DEVELOPMENT	3,500	3,500	3,500	3,652	3,500	3,500	-	3,500
100-5256-800	CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	TOTAL	78,765	80,423	78,765	64,913	78,765	78,765	-	78,765
TOTAL COMMUNICATIONS CENTER		641,960	593,341	626,285	432,391	622,584	726,582	(85,715)	640,867



2025 City of Middleton Budget

POLICE DEPARTMENT	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	EMERGENCY PREPAREDNESS							
OPERATING EXPENSES								
100-5250-410	EQUIPMENT MAINTENANCE	12,500	7,102	12,500	8,535	12,500	-	12,500
100-5250-850	EMERG. PREP DANE COMMUN FEE	62,000	63,020	71,542	67,412	71,542	-	73,855
100-5250-990	EMERGENCY PREPAREDNESS	-	-	-	-	-	-	-
	TOTAL	74,500	70,122	84,042	75,947	84,042	86,355	86,355
TOTAL EMERGENCY PREPAREDNESS		74,500	70,122	84,042	75,947	84,042	86,355	86,355
SCHOOL CROSSING GUARDS								
OPERATING EXPENSES								
100-5218-220	EQUIPMENT	-	-	-	-	-	-	-
100-5218-475	SCHOOL PATROL REIMBURSEMT	15,500	14,315	15,500	14,717	15,500	-	16,485
100-5218-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	TOTAL	15,500	14,315	15,500	14,717	15,500	16,485	16,485
TOTAL SCHOOL CROSSING GUARDS		15,500	14,315	15,500	14,717	15,500	16,485	16,485
TOTAL POLICE DEPARTMENT		6,704,422	6,337,807	7,126,169	4,978,006	6,851,296	7,364,989	(246,779)
								7,118,210



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2025

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

DIRECTOR:

Chief Troy Hellenbrand

DIVISION: Administration

DIVISION MANAGER:

Captain Tyler Loether

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	2021	2022	2023	2024	2025
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	0	0	0	0
Total	8	6	6	6	6

2025 GOALS:

1. Hire and train new Court Officer in early 2025.
2. Manage the large amount of digital media evidence and open records request which continue to increase yearly.
3. Complete annual inventory/audit of all evidence items in our evidence system as required by WILEAG Accreditation Standards.
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.

SIGNIFICANT ISSUES IN 2025:

As the Middleton community continues to grow but the adding of additional staff, especially administrative staff, has been stagnant for several years, the department has had to come up with unique ways to face the challenges of an increase workload. This has included the cross training of several staff members to fill in when staff member are out of the office and the sharing of job duties to ensure critical tasks are completed in a timely manner and as required by state law and regulations. This will continue to be a challenge for the department well beyond 2025 as the financial challenges of the city do not appear to be improving any time soon.

WORKLOAD ACTIVITIES	2021 Actual	2022 Actual	2023 Actual	2024 as of 6/30/24	2024 Projected
Calls for Service	18,098	18,507	18,318	9,641	20,000
Evidence Intake	1,503	1,563	1,304	656	1,400
Criminal Arrests	410	643	509	220	440
Citations Processed	2,124	1,297	2,293	1,062	2,100
Warning Processed	2,982	3,231	2,488	1,114	2,300
Citizen Complaint Investigations	29	13	13	1	2
Open Records Request	504	582	764	380	760
Vehicle Registration/Titles Processed	375	76	47	21	42

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	2021	2022	2023	2024	2025
Captain	1	1	1	1	1
Patrol Lieutenants	3	3	3	3	3
Patrol Sergeants	4	4	4	4	4
Patrol Officers	21	21	21	23	23
Investigative Services Lieutenant	1	1	1	1	1
Investigative Services Sergeant	0	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	39	39

2025 GOALS:

1. Identify policing strategies to effectively deal with school safety, drugs, alcohol, people in mental health crisis and the crimes associated with these community issues.
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.
4. Ensure the safe movement of traffic within and throughout the community.
5. Identify strategies to address the continued issues of domestic abuse in our community.
6. 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.
7. 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.
8. 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.
9. Improve the analysis of data, using automated methods, when possible, aimed at anticipating or rapidly identifying trends, patterns, sequences, and relationships.
10. 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.
11. Continue to build strong and meaningful relationships with all members of our community throughout our various community policing initiatives.
12. Use the staffing study to inform 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.
13. 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.
14. Continue to provide support for our staff, through EAP and wellness checks, to help them navigate the challenges associated with the law enforcement profession.
15. Continue working collaboratively with the Middleton-Cross Plains Area School District to identify best practices with the School Resource Officer (SRO) program.
16. Work with the Middleton-Cross Plains Area School District to expand the SRO program by adding an additional officer at the Middleton High School, which is the biggest high school in the state.
17. Implement part-time Community Services Officer (CSO) positions to assist patrol officers with lower priority calls for service to reduce their workload and allow for more proactive activities.
18. Continue providing practical and innovative training to our staff.
19. Ensure a smooth transition for the new Chief of Police.
20. If the Police Department is unable to add additional staff through the regular budget process, identify ways to increase officer efficiency, which may include eliminating a response to certain calls for service.

SIGNIFICANT ISSUES IN 2025:

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 when staffing levels at the Police Department have not kept pace with this growth. Increased staffing would allow more unallocated time for officers to be more effective problem solvers and to meet the needs of the community. This would also lower overtime costs and help us meet national best practices for call response.
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 and relevant topics in the constantly evolving policing profession.
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 the department's proactive programs.
8. Continue to work with the MCPASD to address 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. Continue succession planning and training as multiple members of our command staff near retirement.
10. Recruitment and retention of Police Department employees.
11. The transition of leadership with a new Chief of Police.

WORKLOAD ACTIVITIES	2021 Actual	2022 Actual	2023 Actual	2024 as of 6/30/2024	2024 Projected
Homicide	1*	0	1	2	2
Robbery	2*	1	4	0	2
Assaults	74*	73	65	26	60
Burglary	34*	13	18	5	15
Larceny	198*	210	188	91	200
Domestic Incidents	189	191	193	99	200
Calls for Service	18,098	18,507	18,318	8,683	19,000
Mental Health Calls	400	499	636	247	550
Weapon Violations	12*	7	7	5	10
Accidents	389	476	498	206	450
Citations (Traffic and Ordinance)	2,316	2,357	2,277	919	2,000

**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 Department
DIVISION: Communications Center

DIRECTOR: Police Chief Troy Hellenbrand
DIVISION MANAGER: Captain Tyler Loether

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	2021	2022	2023	2024	2025
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	3	3	3	3
Total	9	10	10	10	10

2025 GOALS:

1. As the city continues to grow, there is a need to add a dispatcher for times of high call volume in order to maintain the high level of service that the citizens deserve, and to help alleviate the stress and workload of the sole dispatcher on-duty. An additional dispatcher would also eliminate the need for

“swing shift” hours, giving our staff consistent work hours. Based on the 2018 staffing study, the department was due to add two additional dispatchers above current staffing levels in 2023.

2. Implement hardware equipment refresh of Solacom phone system equipment.
3. Continue to evaluate and look at different ways to improve our service to the community which includes developing a quality performance evaluation system.
4. 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.

SIGNIFICANT ISSUES IN 2025:

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.

Refresh the Communication Center’s telephone system, Solacom, to have access to the latest technological advances and as a way to provide the best service possible to the Middleton community.

WORKLOAD ACTIVITIES	2021 Actual	2022 Actual	2023 Actual	2024 as of 6/30/24	2024 Projected
Telephone Calls	21,162	23,850	25,461	12,454	25,000
911 Calls	2,414	2,214	2,414	1,447	2,900
Total Service Calls	18,098	18,507	18,318	8,683	18,000
Crime Notices Sent	31	13	18	14	30
Traffic Alerts Sent	2	15	31	24	50
Website Hits	21,662	22,039	22,428	10,859	22,000
Facebook Followers	9,027	10,092	10,921	11,043	12,000
Twitter Messages Sent	4,323	4,351	4,361	4,381	4,400
Vacation Notices	67	81	64	34	75
Traffic Complaints submitted online	20	23	30	20	40

DEPARTMENT: Police Department - Emergency Preparedness DIRECTOR: Police Chief Troy Hellenbrand

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.

2025 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.
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 2025, prepare for a full-scale exercise to build upon the tabletop and functional exercises which were completed in 2023 and 2024.
4. Review and update, if needed, the City Emergency Preparedness Plan which was adopted by the Middleton City Council in late 2023.



2025 City of Middleton Budget

EMS REVENUES	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
PUBLIC CHARGES FOR SERVICES								
100-4623-00 AMBULANCE SERVICE	-	-	-	-	-	-	-	-
100-4624-01 AMBULANCE BILLING REVENUE	1,436,095	1,478,846	1,484,836	800,534	1,410,594	1,497,494	15,000	1,512,494
TOTAL	1,436,095	1,478,846	1,484,836	800,534	1,410,594	1,497,494	15,000	1,512,494
SPECIAL FUND ACTIVITY								
100-4735-00 SERVICE CONTRACT COST SHARING	239,232	239,232	263,480	-	263,480	281,890	-	281,890
TOTAL	239,232	239,232	263,480	-	263,480	281,890	-	281,890
TOTAL EMS REVENUES	1,675,327	1,718,078	1,748,316	800,534	1,674,074	1,779,384	15,000	1,794,384



2025 City of Middleton Budget

EMERGENCY MEDICAL SERVICE

	2023		2024			2025			
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET	
WAGES									
100-5230-110	SALARIES-FULL-TIME	114,709	123,255	119,007	87,385	119,579	121,971	598	122,569
100-5230-117	OVERTIME	156,326	178,634	222,089	147,845	217,154	221,703	-	221,703
100-5230-118	WAGE REIMBURSEMENT	-	(2,121)	-	(22)	(22)	-	-	-
100-5230-130	EMT WAGES	1,126,947	1,150,610	1,286,326	845,859	1,278,943	1,235,699	-	1,235,699
100-5230-131	EMT WAGES-LTE	59,874	33,185	43,205	18,910	28,792	40,449	202	40,651
100-5230-135	LONGEVITY	-	-	-	51,000	-	-	-	-
	Total	1,457,856	1,483,563	1,670,627	1,150,977	1,644,446	1,619,822	800	1,620,622
PERSONNEL BENEFITS									
100-5230-192	RETIREMENT	183,489	189,646	231,153	177,396	231,039	234,420	120	234,540
100-5230-193	FICA	110,921	109,728	127,804	85,366	123,598	123,916	61	123,977
100-5230-194	HEALTH INSURANCE	176,553	187,724	190,684	136,566	186,562	202,296	-	202,296
100-5230-195	DENTAL INSURANCE	23,065	21,342	22,928	15,080	21,212	22,928	-	22,928
	TOTAL	494,028	508,440	572,569	414,408	562,411	583,560	181	583,741
OPERATING EXPENSES									
100-5230-210	OFFICE SUPPLIES	1,800	688	1,800	728	1,800	1,800	-	1,800
100-5230-220	MEDICAL SUPPLIES	42,000	55,603	48,000	40,625	54,291	52,000	-	52,000
100-5230-240	COMPUTER SOFTWARE & SUPPORT	9,000	7,554	9,000	7,205	8,319	9,000	-	9,000
100-5230-290	UNIFORMS	6,000	9,024	8,000	1,726	8,159	8,000	-	8,000
100-5230-310	OUTSIDE SERVICES	115,290	95,065	119,960	58,721	104,000	106,312	-	106,312
100-5230-340	BUILDINGS & GROUNDS MAINT	15,600	17,784	15,600	13,989	20,558	18,000	-	18,000
100-5230-410	VEHICLE & EQUIPMENT MAINTENANC	18,000	40,644	24,000	42,319	48,337	36,000	-	36,000
100-5230-420	MOTOR FUEL & LUBE	13,000	18,105	17,520	11,847	14,824	17,520	-	17,520
100-5230-440	TRAINING & DEVELOPMENT	33,000	33,821	33,000	25,302	34,000	33,000	-	33,000
100-5230-470	UTILITIES	31,200	35,621	36,000	25,063	36,000	36,000	-	36,000
100-5230-490	OTHER OPERATING EXPENSES	2,400	1,429	2,400	1,848	2,338	24,000	(21,600)	2,400
100-5230-800	TO RES FOR AMBULANCE REPLACEMT	80,000	-	80,000	-	80,000	80,000	-	80,000
	TOTAL	367,290	315,336	395,280	229,373	412,626	421,632	(21,600)	400,032
TOTAL EMERGENCY MEDICAL SERVICE		2,319,174	2,307,339	2,638,476	1,794,758	2,619,483	2,625,014	(20,619)	2,604,395



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2025

Emergency Medical Services (EMS)

DEPARTMENT: EMS

DEPARTMENT HEAD: STEVEN WUNSCH

DIVISION: PUBLIC SAFETY

DIVISION MANAGER: BRYAN GADOW

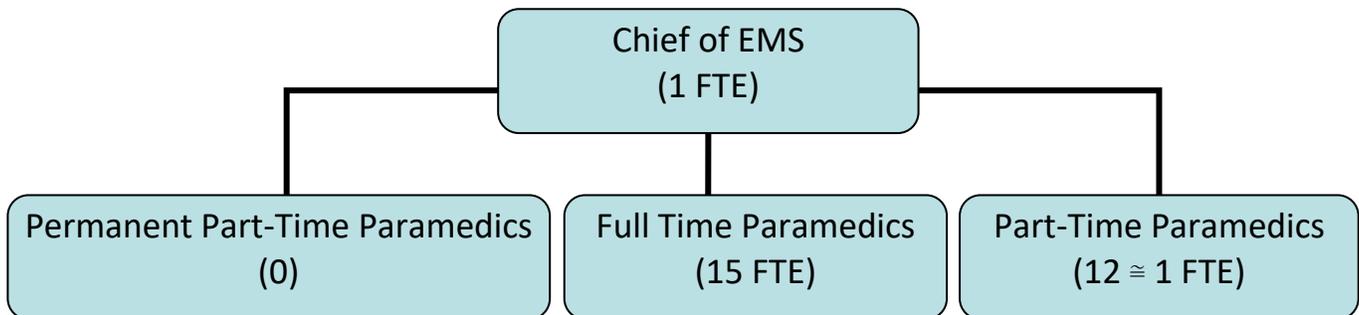
OVERALL DEPARTMENT MISSION:

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.

EMS DEPARTMENT ORGANIZATIONAL CHART



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.)

MAJOR RESPONSIBILITIES:

1. Respond to requests for service received from 911 callers and support other public safety responders.
2. Prepare for and mitigate disaster and mass casualty type incidents.
3. Provide standby coverage, public information, and education at various community events.
4. Ensure compliance with all local, state, federal laws, and regulations related to EMS operations.
5. Maintain all equipment, facilities, and vehicles in a constant state of readiness.
6. Document all care provided and maintain the corresponding medical records in accordance with HIPAA.
7. Conduct ongoing Quality Assurance programs in order to meet or exceed industry standards of care.
8. Work with all EMS agencies within Dane County to develop a high-performance regional EMS system.
9. Obtain financial reimbursement for services rendered in concert with an outside billing vendor that is responsible for issuing invoices, filing insurance claims, and processing payments.
10. Complete regular training and continuing education programs to maintain professional competency.
11. Work closely with the Medical Director on issues regarding patient care, paramedic performance, and medical policy and protocol.
12. Participate on various county committees and subcommittees that involve public safety in order to develop important policies and procedures that affect the delivery of emergency services on a daily basis.

2025 GOALS:

1. Execute a succession plan in response to the retirement of the EMS Chief in mid-year 2025, as well as develop a transition plan that will be needed to prepare the next EMS Chief to be successful and maintain continuity of operations.
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. 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, 2025.
5. 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 additional retirement from our current staff of full-time paramedics in early 2025. We will need to conduct a full recruitment process in order to fill this incumbent position. Every effort must be put forth to get ahead of this *before* the position becomes vacant in order to reduce unnecessary overtime and difficulties in maintaining daily staffing.

SIGNIFICANT ISSUES IN 2025:

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 2024 we reached the sixteen-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 are in the early stages of the EMS Collaboration Study that is currently being conducted by the Wisconsin Policy Forum regarding an opportunity to create a regional EMS system (potentially incorporating Middleton EMS and Waunakee EMS into a single entity). This is a huge undertaking, but there are many positive benefits that could be realized with such a concept. The study will include an in-depth analysis of demographic and response data along with projected development trends in order to provide a sound basis for strategic planning. Following the completion of this report, we must continue to keep this initiative in the forefront and 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. The goal we hope to achieve is to demonstrate the value of re-locating one of our current staffed paramedic ambulances, or via the addition of a third 24/7 crew, open a satellite EMS station facility that would likely be built in the same geographic sector. This initiative will reach a critical point once we exceed annual call volumes of 3,000 (expected to occur in 2025).

MAJOR WORKLOAD STATISTICS:

WORKLOAD ACTIVITIES	2022 Actual	2023 Actual	2024 (as of 6/30)	2024 12 Month (Estimated)	2025 Projected
ANNUAL NUMBER OF EMS RESPONSES	2,543	2,715	1,372	2,752	3,020

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 **6.8 % increase in calls in 2023 as compared to 2022 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 June, we are on track to see yet another 1.5% to 2% increase in calls in 2024 as compared to 2023. As this trend continues into 2025 and with the addition of more territory from the Town of Springfield, we expect to see a minimum projected net increase in calls of 9.74% over 2024.**

In early 2020 all Dane County EMS agencies participated in a "Resuscitation Academy" hosted by representatives 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 2023 paramedics from Middleton EMS accomplished five (5) cardiac arrest "saves", and for year-to-date 2024, there have been three (3) "saves".**



2025 City of Middleton Budget

BUILDING INSPECTION REVENUES

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	LICENSES & PERMITS							
100-4431-00 PERMITS - BUILDING AND HVAC	240,000	302,425	270,000	243,616	220,000	270,000	-	270,000
100-4432-00 PERMITS - ELECTRICAL	46,000	62,037	69,000	61,837	46,000	69,000	-	69,000
100-4433-00 PERMITS - PLUMBING	46,000	72,821	69,000	84,161	70,000	69,000	-	69,000
100-4434-00 EROSION CONTROL PERMIT	8,000	9,000	8,000	6,000	6,500	8,000	-	8,000
100-4438-00 PERMITS - FIRE	20,000	28,163	20,000	15,117	20,000	20,000	-	20,000
100-4451-00 PLAN REVIEW - BUILDING	48,000	44,275	48,000	69,155	40,000	48,000	-	48,000
100-4452-00 PLAN REVIEW - HVAC	16,000	22,875	16,000	11,625	12,000	16,000	-	16,000
100-4453-00 PLAN REVIEW - PLUMBING	16,000	15,972	16,000	14,668	12,000	16,000	-	16,000
100-4454-00 PLAN REVIEW - FIRE SUPPRESSION	-	-	24,000	3,950	24,000	10,000	-	10,000
TOTAL	440,000	557,568	540,000	510,129	450,500	526,000	-	526,000
TOTAL BUILDING INSPECTION REVENUES	440,000	557,568	540,000	510,129	450,500	526,000	-	526,000



2025 City of Middleton Budget

BUILDING INSPECTION

		2023		2024			2025		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
BUILDING INSPECTION									
WAGES									
100-5241-110	SALARIES-FULL-TIME	267,195	301,869	280,845	259,226	280,845	292,509	1,424	293,933
100-5241-112	SALARIES-PART TIME	36,585	41,796	63,910	26,673	63,910	63,910	-	63,910
100-5241-117	OVERTIME	4,680	6,218	4,680	5,740	4,680	4,680	-	4,680
100-5241-135	LONGEVITY	-	-	-	-	-	-	-	-
100-5241-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	-	-
	TOTAL	308,460	349,883	349,435	291,638	349,435	361,099	1,424	362,523
PERSONNEL BENEFITS									
100-5241-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5241-192	RETIREMENT	18,477	19,975	19,701	20,086	19,701	20,655	99	20,754
100-5241-193	FICA	28,245	26,359	26,208	21,896	26,208	27,624	109	27,733
100-5241-194	HEALTH INSURANCE	33,732	33,241	37,736	23,703	37,763	40,736	-	40,736
100-5241-195	DENTAL INSURANCE	4,403	4,402	4,403	2,378	4,403	3,294	-	3,294
	TOTAL	84,857	83,976	88,048	68,062	88,075	92,309	208	92,517
OPERATING EXPENSES									
100-5241-210	OFFICE SUPPLIES	300	316	300	279	300	300	-	300
100-5241-215	OFFICE SUPPLIES-PLAN REVIEW	1,750	1,124	1,750	2,448	2,288	1,750	-	1,750
100-5241-220	SUPPLIES & MATERIALS	2,256	2,125	2,256	1,324	2,256	2,256	-	2,256
100-5241-230	CREDIT CARD FEES	-	-	-	-	-	-	-	-
100-5241-260	ADVERTISING & PRINTING	1,000	56	1,000	218	1,000	1,000	-	1,000
100-5241-280	COMMUNICATIONS	3,800	4,894	4,400	3,289	4,400	4,400	-	4,400
100-5241-410	VEHICLE OPERATION & MAINT.	-	-	-	-	-	-	-	-
100-5241-440	TRAINING & DEVELOPMENT	3,000	1,364	3,000	129	3,000	3,000	-	3,000
100-5241-450	MILEAGE	3,500	1,881	3,500	1,321	2,000	3,500	-	3,500
100-5241-455	MILEAGE-PLAN REVIEW	-	-	-	-	-	-	-	-
100-5241-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-	-
	TOTAL	15,606	11,760	16,206	9,007	15,244	16,206	-	16,206
TOTAL BUILDING INSPECTION		408,923	445,620	453,689	368,708	452,754	469,614	1,632	471,246



2025 City of Middleton Budget

BUILDING INSPECTION	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	ELECTRICAL INSPECTION							
OPERATING EXPENSES								
100-5242-220 SUPPLIES & MATERIALS	188	-	188	74	188	250	-	250
100-5242-280 COMMUNICATIONS	-	-	-	-	-	-	-	-
100-5242-310 OUTSIDE SERVICES	6,200	-	-	-	-	-	-	-
100-5242-440 TRAINING & DEVELOPMENT	1,225	611	1,225	1,145	1,225	1,500	-	1,500
100-5242-450 MILEAGE	3,000	2,835	3,000	2,083	2,800	3,000	-	3,000
100-5242-490 OTHER OPERATING EXPENSES	-	-	-	-	-	-	-	-
TOTAL	10,613	3,446	4,413	3,302	4,213	4,750	-	4,750
TOTAL ELECTRICAL INSPECTION	10,613	3,446	4,413	3,302	4,213	4,750	-	4,750
PLUMBING INSPECTION								
OPERATING EXPENSES								
100-5243-220 SUPPLIES & MATERIALS	150	256	150	-	150	250	-	250
100-5243-280 COMMUNICATIONS	-	-	-	-	-	-	-	-
100-5243-310 OUTSIDE SERVICES	650	-	-	-	-	-	-	-
100-5243-440 TRAINING & DEVELOPMENT	1,050	1,223	1,050	663	1,000	1,500	-	1,500
100-5243-450 MILEAGE	3,500	2,376	3,500	1,544	2,300	3,500	-	3,500
100-5243-490 OTHER OPERATING EXPENSES	-	-	-	-	-	-	-	-
TOTAL	5,350	3,855	4,700	2,206	3,450	5,250	-	5,250
TOTAL PLUMBING INSPECTION	5,350	3,855	4,700	2,206	3,450	5,250	-	5,250
EROSION CONTROL								
OPERATING EXPENSES								
100-5244-990 OUTSIDE SERVICES - DANE COUNTY	18,000	26,217	18,000	17,914	18,000	18,000	-	18,000
TOTAL	18,000	26,217	18,000	17,914	18,000	18,000	-	18,000
TOTAL EROSION CONTROL	18,000	26,217	18,000	17,914	18,000	18,000	-	18,000
TOTAL BUILDING INSPECTION	442,886	479,138	480,802	392,130	478,417	497,614	1,632	499,246



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2025

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	2020	2021	2022	2023	2024
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	.25	.25	.25	.25
Fire Suppression/Alarm Reviewer	0	.25	.25	.25	.25
Facility Manager	0	0	0	1	1
Code Enforcement Officer	.50	.50	.50	.50	.50
Community Services Manager	1	1	1	1	0

CROSS STAFFING RESULTS	2020	2021	2022	2023	2024
Building/HVAC Inspections	3	3	2	2	3
Electrical Inspector	2	2	0	0	0
Plumbing Inspector	1.5	1.5	0	0	1
Community Services Manager	1	1	1	0	0
Building Inspection Manager	.5	.5	0	0	0
Facilities Manager	0	0	0	1	1

2025 GOALS:

1. Continue plan-review and inspection services to provide a quality service to the customers of the City.
2. Implement an asset tracking system for Facility Management.
3. Keep current with all code changes. Maximize training opportunities for best cost to education ratio for department staff.

SIGNIFICANT ISSUES IN 2024:

1. The repeated vacancy of community enforcement officer left a large gap in our services that we provide for the Middleton residents.

2. The amount of project that continue to happen without permits or inspections presents issues with buildings that are not safe and the lack of enforcement tools makes it hard to get compliance.
3. Being a department head and managing 4 areas (facilities, code enforcement, permitting/plan review and inspections) while being a field inspector requires time to be divided between the areas and it means that these areas do not get the total devoted time they need.

MAJOR WORKLOAD STATISTICS:

WORKLOAD ACTIVITIES	2021 Actual	2022 Actual	2023 Actual	2024 YTD 6.30.22	2025 Projected
Building Permits Issued	575	503	538	354	600
Electrical Permits Issued	82	278	320	189	400
Plumbing Permits Issued	178	426	432	277	450
HVAC Permits Issued	241	316	374	192	350
Other Permits Issued	205	110	67	32	150
Fire permits issued	26	73	78	33	100
Chicken permits issued	1	11	1	3	5
Solar permit issued	0*	41	35	13	30
Building Inspections	1191	960	987	794	1250
Plumbing Inspections	927	829	807	550	1000
Electrical Inspection	994	698	788	566	1000
HVAC Inspections	430	285	278	232	350
Building plan reviews	97	74	91	44	120
HVAC plan reviews	45	46	45	16	60
Plumbing plan reviews	38	34	47	26	60
UDC plan reviews	20	4	8	51	80
Fire plan reviews	44	73	80	26	75

**Did not track solar permits separate from electrical*



2025 City of Middleton Budget

COMMUNITY SERVICES

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
WAGES								
100-5245-110 SALARIES-FULL-TIME	63,316	35,002	75,260	-	37,630	74,170	1,516	75,686
100-5245-112 SALARIES-PART TIME	32,070	1,060	28,249	-	14,125	60,716	(29,599)	31,117
100-5245-135 LONGEVITY	1,800	-	-	-	-	-	-	-
TOTAL	97,186	36,062	103,509	-	51,755	134,886	(28,083)	106,803
PERSONNEL BENEFITS								
100-5245-190 FRINGE BENEFITS	-	-	-	-	-	-	-	-
100-5245-192 RETIREMENT	4,305	2,173	5,193	-	2,597	9,375	(1,952)	7,423
100-5245-193 FICA	7,297	1,762	7,918	-	3,959	10,318	(2,148)	8,170
100-5245-194 HEALTH INSURANCE	-	-	17,868	-	8,934	38,736	(19,368)	19,368
100-5245-195 DENTAL INSURANCE	2,185	364	2,185	-	2,185	4,370	(2,185)	2,185
TOTAL	13,787	4,299	33,164	-	17,675	62,799	(25,653)	37,146
OPERATING EXPENSES								
100-5245-220 SUPPLIES & MATERIALS	6,800	3,250	6,800	1,607	6,800	6,800	-	6,800
100-5245-280 COMMUNICATIONS	-	-	-	-	-	-	-	-
100-5245-410 VEHICLE OPERATION & MAINT.	-	-	6,500	-	500	6,500	-	6,500
100-5245-420 FUEL	7,200	2,509	1,700	248	750	1,700	-	1,700
100-5245-440 TRAINING & DEVELOPMENT	200	-	1,000	40	-	1,000	-	1,000
100-5245-490 OTHER OPERATING EXPENSES	-	-	-	-	-	-	-	-
TOTAL	14,200	5,760	16,000	1,895	8,050	16,000	-	16,000
TOTAL COMMUNITY SERVICES	125,173	46,121	152,673	1,895	77,479	213,685	(53,736)	159,949



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2025

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	0	0
Total	2.5	2.5	1.5	1.5	1.5

2025 GOALS:

1. Provide the community with a friendly face of municipal government able to respond quickly to their requests for information and assistance.
2. Develop an education pathway for the residents to help them understand the local ordinances and the enforcement procedures that are part of the process.
3. Receive training for better knowledge when responding to erosion and property code complaints.

SIGNIFICANT ISSUES IN 2024:

1. Inability to maintain personnel in the half time no benefit position
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	2020 Actual	2021 Actual	2022 Estimated***	2023 Actual #	2024 YTD 6/30	2025 Projected
Erosion check Locations/Inspections/Hours	3/3/3	35/63/24	40/80/30	0/0/0	0/0/0	0/0/0/
Property Maintenance Complaints/Hours	116/300	180/400	120/300	147	75	200
Snow Removal Incidents/Hours	70/100	60/90	40/60	13	23	75
Zoning Incidents/Hours	7/40	7/25	15/150	0	0/0	0/0
Signage Incidents/Hours	3/3	3/5	5/5	0	0/0	0/0
Parking Incidents/Hours	*/65.75	*/90	*/175	0	0/0	0/0
Fingerprinting Hours	52.75	63	40	0	0/0	0/0
Crossing Guard Relief Incidents-(est)/Hours	*/.25	*/30	*/10	0	0	0
Emergency Traffic Control Incidents	*24	15*	6*	0	0	0
Assist Citizen/Motorist – Lockout, Jumpstart, Flat Tire Assistance Incidents/Hours	*14/7	*20/10	*/15	0	0	0
Deployment of Radar + CMS signs Incidents/Hours-(est)	5+29/2.5+29	8+32/2+6	4+26/4+26	0	0	0
Animal Control Incidents	4*	5*	8*	0	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.*

2023 we reformatted the duties of the code enforcement officer position and we terminated a lot of the police related duties.



2025 City of Middleton Budget

MIDDLETON FIRE DISTRICT	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	OPERATING EXPENSES							
100-5220-990 FIRE DISTRICT (CITY SHARE)	1,087,746	1,087,746	1,133,902	1,133,902	1,133,902	1,191,779	2,627	1,194,406
100-5220-991 FIRE DISTRICT CAPITAL CONTRIBU	200,109	61,950	206,112	176,432	206,112	212,295	(6,183)	206,112
TOTAL	1,287,855	1,149,696	1,340,014	1,310,334	1,340,014	1,404,074	(3,556)	1,400,518
TOTAL MIDDLETON FIRE DISTRICT	1,287,855	1,149,696	1,340,014	1,310,334	1,340,014	1,404,074	(3,556)	1,400,518

Middleton Fire District 2025 MIFD Budget Overview

Operating Budget	2024	Town of	Town of	Town of	City of	2025	Town of	Town of	Town of	City of
		Westport	Springfield	Middleton	Middleton		Westport	Springfield	Middleton	Middleton
110 Wages	\$567,855.17	\$35,434.16	\$31,629.53	\$140,317.01	\$360,474.46	\$592,055.00	\$35,227.27	\$32,859.05	\$145,763.94	\$378,204.73
111 PT Wages	\$26,809.00	\$1,672.88	\$1,493.26	\$6,624.50	\$17,018.35	\$27,479.00	\$1,635.00	\$1,525.08	\$6,765.33	\$17,553.59
122 Quarterly Stipend	\$199,209.00	\$12,430.64	\$11,095.94	\$49,224.54	\$126,457.87	\$219,127.00	\$13,038.06	\$12,161.55	\$53,949.07	\$139,978.33
135 Longevity	\$15,028.67	\$937.79	\$837.10	\$3,713.58	\$9,540.20	\$15,474.58	\$920.74	\$858.84	\$3,809.84	\$9,885.16
145 Unemployment Wages	\$350.00	\$21.84	\$19.50	\$86.49	\$222.18	\$350.00	\$20.83	\$19.43	\$86.17	\$223.58
190 Fringe Benefits-Other	\$3,090.00	\$192.82	\$172.11	\$763.54	\$1,961.53	\$3,090.00	\$183.86	\$171.50	\$760.76	\$1,973.89
191 Volunteer Fire Retention Program	\$105,000.00	\$6,552.00	\$5,848.50	\$25,945.50	\$66,654.00	\$105,000.00	\$6,247.50	\$5,827.50	\$25,851.00	\$67,074.00
192 Retirement	\$88,158.16	\$5,501.07	\$4,910.41	\$21,783.88	\$55,962.80	\$92,006.60	\$5,474.39	\$5,106.37	\$22,652.02	\$58,773.82
193 FICA	\$34,769.93	\$2,169.64	\$1,936.69	\$8,591.65	\$22,071.95	\$36,927.04	\$2,197.16	\$2,049.45	\$9,091.44	\$23,588.99
194 Health insurance	\$121,533.72	\$7,583.70	\$6,769.43	\$30,030.98	\$77,149.61	\$131,771.76	\$7,840.42	\$7,313.33	\$32,442.21	\$84,175.80
195 Dental Insurance	\$11,054.64	\$689.81	\$615.74	\$2,731.60	\$7,017.49	\$11,054.64	\$657.75	\$613.53	\$2,721.65	\$7,061.70
196 Life Insurance	\$1,650.00	\$102.96	\$91.91	\$407.72	\$1,047.42	\$1,650.00	\$98.18	\$91.58	\$406.23	\$1,054.02
198 Health Reimb. Account (HRA)	\$40,000.00	\$2,496.00	\$2,228.00	\$9,884.00	\$25,392.00	\$40,000.00	\$2,380.00	\$2,220.00	\$9,848.00	\$25,552.00
210 Office Supplies	\$4,000.00	\$249.60	\$222.80	\$988.40	\$2,539.20	\$4,000.00	\$238.00	\$222.00	\$984.80	\$2,552.00
220 Sup. & Mat.	\$58,000.00	\$3,619.20	\$3,230.60	\$14,331.80	\$36,818.40	\$58,000.00	\$3,451.00	\$3,219.00	\$14,279.60	\$37,050.40
240 Computer Software & Support	\$16,500.00	\$1,029.60	\$919.05	\$4,077.15	\$10,474.20	\$21,500.00	\$1,279.25	\$1,193.25	\$5,293.30	\$13,734.20
280 Communications	\$4,000.00	\$249.60	\$222.80	\$988.40	\$2,539.20	\$5,000.00	\$327.25	\$305.25	\$1,354.10	\$3,513.40
290 Uniform & Equipment	\$4,500.00	\$280.80	\$250.65	\$1,111.95	\$2,856.60	\$7,000.00	\$416.50	\$388.50	\$1,723.40	\$4,471.60
300 Legal Services	\$2,000.00	\$124.80	\$111.40	\$494.20	\$1,269.60	\$2,000.00	\$119.00	\$111.00	\$492.40	\$1,277.60
340 Building Materials	\$35,000.00	\$2,184.00	\$1,949.50	\$8,648.50	\$22,218.00	\$35,000.00	\$2,082.50	\$1,942.50	\$8,617.00	\$22,358.00
350 Station 2 Rent	\$142,400.00	\$8,885.76	\$7,931.68	\$35,187.04	\$90,395.52	\$142,400.00	\$8,472.80	\$7,903.20	\$35,058.88	\$90,965.12
410 Equip. Maintenance	\$60,000.00	\$3,744.00	\$3,342.00	\$14,826.00	\$38,088.00	\$65,000.00	\$3,867.50	\$3,607.50	\$16,003.00	\$41,522.00
420 Motor Fuel & Lube	\$19,500.00	\$1,216.80	\$1,086.15	\$4,818.45	\$12,378.60	\$19,500.00	\$1,160.25	\$1,082.25	\$4,800.90	\$12,456.60
440 Training	\$15,250.00	\$951.60	\$849.43	\$3,768.28	\$9,680.70	\$15,250.00	\$907.38	\$846.38	\$3,754.55	\$9,741.70
441 Health Maintenance	\$17,500.00	\$1,092.00	\$974.75	\$4,324.25	\$11,109.00	\$17,500.00	\$1,041.25	\$971.25	\$4,308.50	\$11,179.00
445 Memberships	\$5,000.00	\$312.00	\$278.50	\$1,235.50	\$3,174.00	\$5,000.00	\$297.50	\$277.50	\$1,231.00	\$3,194.00
460 Insurance	\$85,000.00	\$5,304.00	\$4,734.50	\$21,003.50	\$53,958.00	\$92,500.00	\$5,503.75	\$5,133.75	\$22,773.50	\$59,089.00
470 Utilities	\$86,750.00	\$5,413.20	\$4,831.98	\$21,435.93	\$55,068.90	\$86,750.00	\$5,161.63	\$4,814.63	\$21,357.85	\$55,415.90
480 Data Processing	\$4,447.00	\$277.49	\$247.70	\$1,098.85	\$2,822.96	\$5,000.00	\$297.50	\$277.50	\$1,231.00	\$3,194.00
485 Meals	\$4,500.00	\$280.80	\$250.65	\$1,111.95	\$2,856.60	\$4,500.00	\$267.75	\$249.75	\$1,107.90	\$2,874.60
490 Other Expenses	\$9,380.07	\$585.32	\$522.47	\$2,317.82	\$5,954.47	\$9,380.07	\$558.11	\$520.59	\$2,309.37	\$5,991.99
	\$1,788,235.36	\$111,585.89	\$99,604.71	\$441,872.96	\$1,135,171.81	\$1,871,765.69	\$111,370.06	\$103,883.00	\$460,828.71	\$1,195,683.92

Income	2024	2025
State of Wisconsin 2% Income	(\$284,500.00)	(\$21,000.00)
Credit Card Rebate Program	(\$2,000.00)	(\$124.80)
	(\$286,500.00)	(\$21,124.80)

Total	2024	2025
Operating - Income	\$1,501,735.36	\$90,461.09

Capital Budget	2024	2025
(Page 5)	\$310,000.00	\$19,344.00



**2025 DRAFT
Budget Detail Page 2**

V 101424

111 Part-time Wages	2024	2025	Town of	Town of	Town of	City of
			Westport	Springfield	Middleton	Middleton
Custodial	\$15,160.00	\$15,539.00	\$924.57	\$862.41	\$3,825.70	\$9,926.31
Fitness/Training Care	\$457.00	\$468.00	\$27.85	\$25.97	\$115.22	\$298.96
Community Education	\$1,827.00	\$1,873.00	\$111.44	\$103.95	\$461.13	\$1,196.47
Hose Testing	\$2,465.00	\$2,527.00	\$150.36	\$140.25	\$622.15	\$1,614.25
Pump Testing	\$699.00	\$716.00	\$42.60	\$39.74	\$176.28	\$457.38
Misc. PT	\$6,201.00	\$6,356.00	\$378.18	\$352.76	\$1,564.85	\$4,060.21
Sub Total	\$26,809.00	\$27,479.00 (Line 122)	\$1,635.00	\$1,525.08	\$6,765.33	\$17,553.59
FICA	\$2,050.89	\$2,102.14 (Line 193)	\$125.08	\$116.67	\$517.55	\$1,342.85
Total	\$28,859.89	\$29,581.14	\$1,760.08	\$1,641.75	\$7,282.88	\$18,896.43

122 Quarterly Stipend

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

Sub Total	\$57,759.00	\$59,203.00 (Line 122)	\$3,522.58	\$3,285.77	\$14,575.78	\$37,818.88
FICA	\$4,418.56	\$4,529.03 (Line 193)	\$269.48	\$251.36	\$1,115.05	\$2,893.14
Total	\$62,177.56	\$63,732.03	\$3,792.06	\$3,537.13	\$15,690.83	\$40,712.02

Training Stipend

Sub Total	\$38,950.00	\$39,924.00 (Line 122)	\$2,375.48	\$2,215.78	\$9,829.29	\$25,503.45
FICA	\$2,979.68	\$3,054.19 (Line 193)	\$181.72	\$169.51	\$751.94	\$1,951.01
Total	\$41,929.68	\$42,978.19	\$2,557.20	\$2,385.29	\$10,581.23	\$27,454.47

Fire Incident Stipend

Sub Total	\$102,500.00	\$120,000.00 (Line 122)	\$7,140.00	\$6,660.00	\$29,544.00	\$76,656.00
FICA	\$7,841.25	\$9,180.00 (Line 193)	\$546.21	\$509.49	\$2,260.12	\$5,864.18
Total	\$110,341.25	\$129,180.00	\$7,686.21	\$7,169.49	\$31,804.12	\$82,520.18

122 Quarterly Stipend Total	\$199,209.00	\$219,127.00	\$13,038.06	\$12,161.55	\$53,949.07	\$139,978.33
------------------------------------	---------------------	---------------------	-------------	-------------	-------------	--------------

2025 DRAFT Budget Detail Page 3

V 101424

Chief (Hire date: 9/1/07)	2024	2025	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
	\$133,395.20	\$136,731.00 (Line 110)	\$8,135.49	\$7,588.57	\$33,663.17	\$87,343.76
FICA	\$1,934.23	\$1,982.60 (Line 193)	\$117.96	\$110.03	\$488.12	\$1,266.48
Health Ins.	\$22,477.08	\$24,369.12 (Line 194)	\$1,449.96	\$1,352.49	\$5,999.68	\$15,566.99
Dental Program	\$2,321.76	\$2,321.76 (Line 195)	\$138.14	\$128.86	\$571.62	\$1,483.14
Retirement	\$21,930.17	\$22,478.58 (Line 192)	\$1,337.48	\$1,247.56	\$5,534.23	\$14,359.31
Longevity (4%)	\$5,335.81	\$5,469.24 (Line 135)	\$325.42	\$303.54	\$1,346.53	\$3,493.75
Sub Total	\$187,394.25	\$193,352.30	\$11,504.46	\$10,731.05	\$47,603.34	\$123,513.45

Assistant Chief / Head of Maintenance (Hire date: 1/1/07)	2024	2025	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
	\$117,183.13	\$120,113.00 (Line 110)	\$7,146.72	\$6,666.27	\$29,571.82	\$76,728.18
FICA	\$1,699.16	\$1,741.64 (Line 193)	\$103.63	\$96.66	\$428.79	\$1,112.56
Health Ins.	\$22,477.08	\$24,369.12 (Line 194)	\$1,449.96	\$1,352.49	\$5,999.68	\$15,566.99
Dental Program	\$2,321.76	\$2,321.76 (Line 195)	\$138.14	\$128.86	\$571.62	\$1,483.14
Retirement	\$19,264.91	\$19,746.58 (Line 192)	\$1,174.92	\$1,095.94	\$4,861.61	\$12,614.11
Longevity (4%)	\$4,687.33	\$4,804.52 (Line 135)	\$285.87	\$266.65	\$1,182.87	\$3,069.13
Sub Total	\$167,633.36	\$173,096.62	\$10,299.25	\$9,606.86	\$42,616.39	\$110,574.12

Battalion Chief / Comm. Ed. Specialist (Hire Date: 01/01/24)	2024	2025	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
	\$96,837.42	\$99,259.00 (Line 110)	\$5,905.91	\$5,508.87	\$24,437.57	\$63,406.65
FICA	\$1,404.14	\$1,439.26 (Line 193)	\$85.64	\$79.88	\$354.34	\$919.40
Health Ins.	\$22,477.08	\$24,369.12 (Line 194)	\$1,449.96	\$1,352.49	\$5,999.68	\$15,566.99
Dental Program	\$2,321.76	\$2,321.76 (Line 195)	\$138.14	\$128.86	\$571.62	\$1,483.14
Retirement	\$15,920.07	\$16,318.18 (Line 192)	\$970.93	\$905.66	\$4,017.54	\$10,424.05
Longevity (0%)	\$900.00	\$0.00 (Line 135)	\$0.00	\$0.00	\$0.00	\$0.00
Sub Total	\$139,860.47	\$143,707.32	\$8,550.59	\$7,975.76	\$35,380.74	\$91,800.23

Fire Inspector (Hire Date: 01/01/91)	2024	2025	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
	\$52,286.00	\$53,594.00 (Line 110)	\$3,188.84	\$2,974.47	\$13,194.84	\$34,235.85
FICA	\$3,999.88	\$4,099.94 (Line 193)	\$243.95	\$227.55	\$1,009.41	\$2,619.04
Health Ins.	\$9,148.32	\$9,926.16 (Line 194)	\$590.61	\$550.90	\$2,443.82	\$6,340.83
Dental Program	\$589.20	\$589.20 (Line 195)	\$35.06	\$32.70	\$145.06	\$376.38
Retirement	\$3,398.59	\$3,483.61 (Line 192)	\$207.27	\$193.34	\$857.66	\$2,225.33
Longevity (6%)	\$3,137.16	\$3,215.64 (Line 135)	\$191.33	\$178.47	\$791.69	\$2,054.15
Sub Total	\$72,559.15	\$74,908.55	\$4,457.06	\$4,157.42	\$18,442.49	\$47,851.58

Office Manager / Firefighter (Hire Date: 05/01/23)	2024	2025	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
	\$71,316.00	\$83,099.00 (Line 110)	\$4,944.39	\$4,611.99	\$20,458.97	\$53,083.64
FICA	\$1,034.08	\$1,204.94 (Line 193)	\$71.69	\$66.87	\$296.66	\$769.71
Health Ins.	\$22,477.08	\$24,369.12 (Line 194)	\$1,449.96	\$1,352.49	\$5,999.68	\$15,566.99
Dental Program	\$2,321.76	\$2,321.76 (Line 195)	\$138.14	\$128.86	\$571.62	\$1,483.14
Retirement	\$11,724.35	\$13,661.48 (Line 192)	\$812.86	\$758.21	\$3,363.46	\$8,726.95
Longevity (0%)	\$0.00	\$0.00 (Line 135)	\$0.00	\$0.00	\$0.00	\$0.00
Sub Total	\$108,873.27	\$124,656.29	\$7,417.05	\$6,918.42	\$30,690.38	\$79,630.44

Battalion Chief / Petroleum Tank Inspector / Plan Review / Fire Inspector (Hire date: 02/05/18)	2024	2025	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
	\$96,837.42	\$99,259.00 (Line 110)	\$5,905.91	\$5,508.87	\$24,437.57	\$63,406.65
FICA	\$7,408.06	\$7,593.31 (Line 193)	\$451.80	\$421.43	\$1,869.47	\$4,850.61
Health Ins.	\$22,477.08	\$24,369.12 (Line 194)	\$1,449.96	\$1,352.49	\$5,999.68	\$15,566.99
Dental Program	\$1,178.40	\$1,178.40 (Line 195)	\$70.11	\$65.40	\$290.12	\$752.76
Retirement	\$15,920.07	\$16,318.18 (Line 192)	\$970.93	\$905.66	\$4,017.54	\$10,424.05
Longevity (2%)	\$968.37	\$1,985.18 (Line 135)	\$118.12	\$110.18	\$488.75	\$1,268.13
Sub Total	\$144,789.41	\$150,703.19	\$8,966.84	\$8,364.03	\$37,103.13	\$96,269.20

110 Wages Total	\$567,855.17	\$592,055.00	\$35,227.27	\$32,859.05	\$145,763.94	\$378,204.73
------------------------	---------------------	---------------------	--------------------	--------------------	---------------------	---------------------

190 Fringe Benefits Other	2024	2025	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
Income Continuation Insurance	\$690.00	\$690.00	\$41.06	\$38.30	\$169.88	\$440.77
Employee Assist. Prog. (EAP)	\$2,400.00	\$2,400.00	\$142.80	\$133.20	\$590.88	\$1,533.12
Total (Line 190)	\$3,090.00	\$3,090.00	\$183.86	\$171.50	\$760.76	\$1,973.89

192 Retirement	\$88,158.16	\$92,006.60	\$5,474.39	\$5,106.37	\$22,652.02	\$58,773.82
-----------------------	--------------------	--------------------	-------------------	-------------------	--------------------	--------------------

193 FICA	\$34,769.93	\$36,927.04	\$2,197.16	\$2,049.45	\$9,091.44	\$23,588.99
-----------------	--------------------	--------------------	-------------------	-------------------	-------------------	--------------------

135 Longevity	\$14,128.67	\$15,474.58	\$920.74	\$858.84	\$3,809.84	\$9,885.16
----------------------	--------------------	--------------------	-----------------	-----------------	-------------------	-------------------

145 Unemployment Wages	\$350.00	\$350.00	\$20.83	\$19.43	\$86.17	\$223.58
-------------------------------	-----------------	-----------------	----------------	----------------	----------------	-----------------

191 Volunteer Retention Program	2024	2025	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
LOSAP(1)	\$13,000.00	\$13,000.00	\$773.50	\$721.50	\$3,200.60	\$8,304.40
SAP (2)	\$92,000.00	\$92,000.00	\$5,474.00	\$5,106.00	\$22,650.40	\$58,769.60
Total (Line 191)	\$105,000.00	\$105,000.00	\$6,247.50	\$5,827.50	\$25,851.00	\$67,074.00

194 Health Insurance	\$121,533.72	\$131,771.76	\$7,840.42	\$7,313.33	\$32,442.21	\$84,175.80
-----------------------------	---------------------	---------------------	-------------------	-------------------	--------------------	--------------------

195 Dental Program	\$11,054.64	\$11,054.64	\$657.75	\$613.53	\$2,721.65	\$7,061.70
---------------------------	--------------------	--------------------	-----------------	-----------------	-------------------	-------------------

196 Life Insurance	\$1,650.00	\$1,650.00	\$98.18	\$91.58	\$406.23	\$1,054.02
---------------------------	-------------------	-------------------	----------------	----------------	-----------------	-------------------

198 Health Reimb. Account (HRA)	\$40,000.00	\$40,000.00	\$2,380.00	\$2,220.00	\$9,848.00	\$25,552.00
--	--------------------	--------------------	-------------------	-------------------	-------------------	--------------------

**2025 DRAFT
Budget Detail Page 4**

V 101424

Line 210 – 490	2024	2025	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
210 Office Supplies	\$4,000.00	\$4,000.00	\$238.00	\$222.00	\$984.80	\$2,555.20
220 Supplies & Materials	\$58,000.00	\$58,000.00	\$3,451.00	\$3,219.00	\$14,279.60	\$37,050.40
240 Computer Software & Support	\$16,500.00	\$21,500.00	\$1,279.25	\$1,193.25	\$5,293.30	\$13,734.20
280 Communications	\$4,000.00	\$5,500.00	\$327.25	\$305.25	\$1,354.10	\$3,513.40
290 Uniform & Equipment	\$4,500.00	\$7,000.00	\$416.50	\$388.50	\$1,723.40	\$4,471.60
300 Legal Services	\$2,000.00	\$2,000.00	\$119.00	\$111.00	\$492.40	\$1,277.60
340 Building Materials	\$35,000.00	\$35,000.00	\$2,082.50	\$1,942.50	\$8,617.00	\$22,358.00
350 Station 2 Rent	\$142,400.00	\$142,400.00	\$8,472.80	\$7,903.20	\$35,058.88	\$90,965.12
410 Equip. Maintenance	\$60,000.00	\$65,000.00	\$3,867.50	\$3,607.50	\$16,003.00	\$41,522.00
420 Motor Fuel & Lube	\$19,500.00	\$19,500.00	\$1,160.25	\$1,082.25	\$4,800.90	\$12,456.60
440 Training	\$15,250.00	\$15,250.00	\$907.38	\$846.38	\$3,754.55	\$9,741.70
441 Health Maintenance	\$17,500.00	\$17,500.00	\$1,041.25	\$971.25	\$4,308.50	\$11,179.00
445 Memberships	\$5,000.00	\$5,000.00	\$297.50	\$277.50	\$1,231.00	\$3,194.00
460 Insurance	\$85,000.00	\$92,500.00	\$5,503.75	\$5,133.75	\$22,773.50	\$59,089.00
470 Utilities	\$86,750.00	\$86,750.00	\$5,161.63	\$4,814.63	\$21,357.85	\$55,415.90
480 Data Processing	\$4,447.00	\$5,000.00	\$297.50	\$277.50	\$1,231.00	\$3,194.00
485 Meals	\$4,500.00	\$4,500.00	\$267.75	\$249.75	\$1,107.90	\$2,874.60
490 Other Expenses	\$9,380.07	\$9,380.07	\$558.11	\$520.59	\$2,309.37	\$5,991.99

Line 801 - Capital Outlay Page 5

Line 801 Capital Budget		2024	Capital Budget	CIP Project#	2025	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
Capital Replacement Fund	\$310,000.00		Capital Replacement Fund	F-25-01	\$310,000.00	\$18,445.00	\$17,205.00	\$76,322.00	\$198,028.00
	\$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	\$18,445.00	\$17,205.00	\$76,322.00	\$198,028.00

Actual 2024 Purchases		Actual 2025 Purchases (Funded by Capital Replacement Fund)					
	\$0.00	ATV 2	\$85,000.00	\$5,057.50	\$4,717.50	\$20,927.00	\$54,298.00
	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal - Actual 2024 Purch	\$0.00	Subtotal - Actual 2025 Purchases	\$85,000.00	\$5,057.50	\$4,717.50	\$20,927.00	\$54,298.00

2025 DRAFT Distribution and Income Page 6

Distribution

Equalized Property Values		2024
City of Middleton		\$5,136,907,300.00
Town of Middleton		\$2,000,007,000.00
Town of Springfield		\$704,594,200.00
Town of Westport		\$1,441,668,300.00
Total		\$9,283,176,800.00

% of DOR Actual		2025
	100%	\$5,635,179,100.00
	100%	\$2,172,168,300.00
	64%	\$765,648,700.00
	35%	\$1,497,689,600.00
Total		\$10,070,685,700.00

Distribution of costs			2024
City of Middleton	63.48%		\$1,134,600.49
Town of Middleton	24.71%		\$441,650.57
Town of Springfield	5.57%		\$99,554.58
Town of Westport	6.24%		\$111,529.73
Total		100.00%	\$1,787,335.36

% of DOR Actual		2025	
	63.88%	\$1,195,683.92	
	24.62%	\$460,828.71	
	5.55%	\$103,883.00	
	5.95%	\$111,370.06	
Total		100.00%	\$1,871,765.69

800-4690-00 Income

State of Wisconsin 2% Income		2024
City of Middleton		(\$182,500.00)
Town of Middleton		(\$71,000.00)
Town of Springfield		(\$10,000.00)
Town of Westport		(\$21,000.00)
Total		(\$284,500.00)

Projected Total:		2025
		(\$201,200.00)
		(\$83,750.00)
		(\$12,000.00)
		(\$26,500.00)
Total		(\$323,450.00)

Credit Card Rebate Program		2024
City of Middleton		(\$1,269.60)
Town of Middleton		(\$494.20)
Town of Springfield		(\$111.40)
Town of Westport		(\$124.80)
Total		(\$2,000.00)

Projected Total:		2025
		(\$1,277.60)
		(\$492.40)
		(\$111.00)
		(\$119.00)
Total		(\$2,000.00)

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

Total **2025**
(\$325,450.00)



2025 City of Middleton Budget

PUBLIC WORKS REVENUE		2023		2024			2025		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
REFUSE & RECYCLING REVENUE									
100-4354-00	STATE & FEDERAL AID - RECYCLIN	55,138	55,336	55,138	55,477	55,477	55,138	-	55,138
	TOTAL	55,138	55,336	55,138	55,477	55,477	55,138	-	55,138
STREET LIGHTING REVENUE									
100-4371-00	COUNTY AID - SIGNALS	6,000	18,603	6,000	13,414	13,414	6,000	-	6,000
	TOTAL	6,000	18,603	6,000	13,414	13,414	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	1,138,573	1,138,913	1,281,312	961,126	1,281,312	1,306,312	167,415	1,473,727
100-4230-00	SA - STREET IMPROVEMENTS	7,000	250	50,000	194	44,700	-	-	-
100-4231-00	SA - SIDEWALK & CURB	50,000	86,640	50,000	17,271	96,500	70,000	-	70,000
100-4235-00	SA - INTEREST	-	3,300	-	5,162	4,232	-	-	-
100-4685-00	PUBLIC WORKS CHARGES	3,000	3,033	3,000	2,196	-	-	-	-
100-4690-00	RECYCLING CENTER REVENUE	14,000	15,638	12,000	14,186	14,000	12,000	-	12,000
100-4831-00	PW MATERIAL SALES	100	-	100	982	982	100	-	100
100-4833-04	POLAR EXPRESS TRACK LEASE	-	-	-	-	-	-	-	-
	TOTAL	1,212,673	1,247,774	1,396,412	1,001,116	1,441,726	1,388,412	167,415	1,555,827
TOTAL PUBLIC WORKS REVENUE		1,278,811	1,326,713	1,462,550	1,075,007	1,515,617	1,454,550	167,415	1,621,965



2025 City of Middleton Budget

PUBLIC WORKS

		2023		2024			2025		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
ENGINEERING & ADMINISTRATION									
WAGES									
100-5329-110	SALARIES-FULL-TIME	692,888	677,849	729,950	529,824	729,950	834,435	(86,835)	747,600
100-5329-117	OVERTIME	2,143	2,562	2,143	3,017	3,200	2,143	-	2,143
100-5329-135	LONGEVITY	3,675	3,707	3,716	-	3,716	3,913	-	3,913
100-5329-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	-	-
	TOTAL	698,706	684,118	735,809	532,840	736,866	840,491	(86,835)	753,656
PERSONNEL BENEFITS									
100-5329-192	RETIREMENT	47,514	45,896	50,770	40,471	50,770	58,415	(6,185)	52,230
100-5329-193	FICA	53,453	50,833	56,288	39,932	56,288	64,297	(6,806)	57,491
100-5329-194	HEALTH INSURANCE	134,928	110,068	113,232	70,969	113,232	130,100	(19,368)	110,732
100-5329-195	DENTAL INSURANCE	15,755	15,810	15,106	10,449	15,106	16,120	(2,185)	13,935
	TOTAL	251,650	222,607	235,396	161,822	235,396	268,932	(34,544)	234,388
OPERATING EXPENSES									
100-5329-210	OFFICE SUPPLIES	1,000	798	1,000	879	1,000	1,000	-	1,000
100-5329-220	SUPPLIES & MATERIALS	2,000	3,276	2,000	2,206	3,000	3,000	-	3,000
100-5329-250	POSTAGE	1,000	1,553	1,400	839	1,600	1,400	-	1,400
100-5329-260	ADVERTISING & PRINTING	3,800	3,188	3,800	2,811	3,800	3,800	-	3,800
100-5329-280	COMMUNICATIONS	11,000	11,699	11,000	8,891	11,000	12,500	-	12,500
100-5329-310	OUTSIDE SERVICES	2,000	1,808	2,000	390	2,000	77,000	(75,000)	2,000
100-5329-410	EQUIPMENT MAINTENANCE	7,500	4,876	9,000	3,022	5,500	7,500	-	7,500
100-5329-422	FUEL	3,000	1,481	3,000	1,581	2,100	2,500	-	2,500
100-5329-440	TRAINING & DEVELOPMENT	3,500	569	3,500	836	2,000	3,500	-	3,500
100-5329-490	OTHER OPERATING EXPENSES	200	60	200	-	200	200	-	200
100-5314-220	SUPPLIES & MATERIALS: PPE	5,800	5,568	6,800	7,125	7,200	7,800	-	7,800
	TOTAL	40,800	34,876	43,700	28,579	39,400	120,200	(75,000)	45,200
TOTAL ENGINEERING & ADMINISTRATION		991,156	941,600	1,014,905	723,241	1,011,662	1,229,623	(196,379)	1,033,244
STREET CREW									
WAGES									
100-5359-110	SALARIES-FULL-TIME	579,718	564,850	603,603	441,237	603,603	508,653	2,404	511,057
100-5359-111	LTE's	22,286	1,752	22,286	-	22,286	22,286	-	22,286
100-5359-117	OVERTIME	36,173	57,352	36,173	16,129	36,173	36,173	-	36,173
100-5359-135	LONGEVITY	8,320	7,679	7,705	2,277	7,705	3,301	-	3,301
	TOTAL	646,497	631,633	669,767	459,643	669,767	570,413	2,404	572,817
PERSONNEL BENEFITS									
100-5359-192	RETIREMENT	42,451	42,764	44,676	36,633	44,676	37,592	167	37,759
100-5359-193	FICA	48,774	47,417	50,549	34,246	50,549	42,191	184	42,375
100-5359-194	HEALTH INSURANCE	91,218	96,149	102,630	95,859	102,630	115,535	-	115,535
100-5359-195	DENTAL INSURANCE	15,233	16,734	15,233	13,847	15,233	15,308	-	15,308
	TOTAL	197,676	203,063	213,088	180,585	213,088	210,626	351	210,977
OPERATING EXPENSES									
100-5331-220	SUPPLIES & MATERIALS	50,000	62,003	55,000	32,789	55,000	55,000	-	55,000
100-5331-280	COMMUNICATIONS	-	280	-	-	-	-	-	-
100-5331-310	OUTSIDE SERVICES	-	3,783	6,150	-	6,150	-	-	-
100-5359-280	COMMUNICATIONS	1,000	480	1,500	381	800	2,500	-	2,500
100-5359-440	TRAINING & DEVELOPMENT	1,500	1,228	2,250	3,964	3,964	4,750	-	4,750
100-5359-490	OTHER OPERATING EXPEN.	800	336	1,600	218	1,000	1,600	-	1,600
	TOTAL	53,300	68,111	66,500	37,352	66,914	63,850	-	63,850
TOTAL STREET CREW		897,473	902,807	949,355	677,580	949,769	844,889	2,755	847,644



2025 City of Middleton Budget

PUBLIC WORKS

		2023		2024			2025		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
FLEET MAINTENANCE									
WAGES									
100-5311-110	SALARIES-FULL-TIME	147,248	147,844	152,355	111,018	152,355	231,384	(74,589)	156,795
100-5311-111	LTE	14,300	-	14,300	6,630	9,500	14,300	-	14,300
100-5311-117	OVERTIME	1,116	-	1,116	343	500	1,116	-	1,116
100-5311-118	COMPENSATION COST RECOVERY	(10,000)	-	(10,000)	-	(10,000)	(10,000)	-	(10,000)
100-5311-135	LONGEVITY	1,270	1,321	1,337	-	1,337	1,394	-	1,394
	TOTAL	153,934	149,165	159,108	117,991	153,692	238,194	(74,589)	163,605
PERSONNEL BENEFITS									
100-5311-190	FRINGE BENEFITS	-	-	-	-	-	-	-	-
100-5311-192	RETIREMENT	10,175	10,023	10,681	8,462	10,681	16,256	(5,184)	11,072
100-5311-193	FICA	13,229	10,893	12,936	8,687	12,936	18,987	(5,706)	13,281
100-5311-194	HEALTH INSURANCE	33,732	34,094	35,736	25,205	35,736	58,104	(19,368)	38,736
100-5311-195	DENTAL INSURANCE	4,370	3,720	3,721	2,790	3,721	5,906	(2,185)	3,721
	TOTAL	61,506	58,729	63,074	45,145	63,074	99,253	(32,443)	66,810
OPERATING EXPENSES									
100-5311-220	SUPPLIES & MATERIALS	1,500	1,038	1,500	509	1,500	1,500	-	1,500
100-5311-280	COMMUNICATIONS	500	376	500	542	500	500	-	500
100-5311-410	EQUIPMENT MAINTENANCE	125,000	124,232	130,000	76,311	130,000	115,500	-	115,500
100-5311-422	FUEL	58,700	61,904	58,700	32,482	58,700	22,900	-	22,900
100-5311-440	TRAINING & DEVELOPMENT	1,500	490	11,500	353	5,000	2,000	-	2,000
100-5311-490	OTHER OPERATING EXPEN.	300	333	300	40	300	300	-	300
100-5313-220	SUPPLIES & MATERIALS	-	35,128	-	135,718	-	-	-	-
100-5313-410	PARTS	-	49,978	-	71,809	-	-	-	-
100-5313-420	LUBRICANTS	-	3,725	-	12,164	-	-	-	-
	TOTAL	187,500	277,204	202,500	329,927	196,000	142,700	-	142,700
TOTAL FLEET MAINTENANCE		402,940	485,099	424,682	493,063	412,766	480,147	(107,032)	373,115
CITY GARAGE									
OPERATING EXPENSES									
100-5312-220	SUPPLIES & MATERIALS	14,000	12,997	14,000	6,822	12,000	36,300	(22,300)	14,000
100-5312-310	OUTSIDE SERVICES	6,100	6,668	6,100	4,023	10,000	6,100	-	6,100
100-5312-410	EQUIPMENT REPAIR & MAINT	18,300	42,378	25,000	11,195	43,000	45,000	(10,000)	35,000
100-5312-470	UTILITIES	51,000	50,611	51,000	34,647	54,000	56,000	-	56,000
100-5312-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-	-
	TOTAL	89,400	112,654	96,100	56,687	119,000	143,400	(32,300)	111,100
TOTAL CITY GARAGE		89,400	112,654	96,100	56,687	119,000	143,400	(32,300)	111,100
STREET CLEANING									
OPERATING EXPENSES									
100-5334-220	SUPPLIES & MATERIALS	6,200	14,847	8,200	6,573	8,200	-	-	-
100-5334-310	OUTSIDE SERVICES	8,000	12,987	15,000	5,289	13,000	-	-	-
100-5334-470	UTILITIES	100	-	100	-	100	-	-	-
	TOTAL	14,300	27,834	23,300	11,861	21,300	-	-	-
TOTAL STREET CLEANING		14,300	27,834	23,300	11,861	21,300	-	-	-



2025 City of Middleton Budget

PUBLIC WORKS

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
SNOW & ICE REMOVAL								
OPERATING EXPENSES								
100-5335-220 SUPPLIES & MATERIALS	95,000	49,188	99,000	125,073	99,000	103,000	-	103,000
100-5335-310 OUTSIDE SERVICES	-	-	7,500	-	7,500	68,000	(19,000)	49,000
100-5335-325 REIMBURSEMENTS	(9,800)	(12,977)	(9,800)	(8,688)	(8,400)	(9,800)	-	(9,800)
TOTAL	85,200	36,212	96,700	116,384	98,100	161,200	(19,000)	142,200
TOTAL SNOW & ICE REMOVAL	85,200	36,212	96,700	116,384	98,100	161,200	(19,000)	142,200
TRAFFIC SIGNALS, SIGNS & MARKINGS								
OPERATING EXPENSES								
100-5340-220 SUPPLIES & MATERIALS	2,500	4,186	2,500	25,085	4,000	4,000	-	4,000
100-5340-310 OUTSIDE SERVICES	3,000	1,620	3,000	2,582	3,000	3,000	-	3,000
100-5340-325 REIMBURSEABLE DAMAGE CLAIMS	(30,000)	(58,138)	(30,000)	(117,676)	(79,000)	(30,000)	-	(30,000)
100-5340-410 EQUIPMENT MAINTENANCE	30,000	49,592	30,000	10,374	30,000	30,000	-	30,000
100-5340-470 UTILITIES	17,000	15,810	17,000	12,153	17,500	17,000	-	17,000
100-5340-800 CAPITAL OUTLAY	2,000	-	2,000	-	2,000	2,000	-	2,000
100-5341-220 SUPPLIES & MATERIALS	47,300	53,355	53,000	35,435	65,000	65,000	(10,000)	55,000
100-5341-310 OUTSIDE SERVICES	3,500	4,387	5,000	198	3,000	5,000	-	5,000
100-5341-325 REIMBURSEABLE DAMAGE CLAIMS	-	-	-	(701)	(701)	-	-	-
TOTAL	75,300	70,812	82,500	(32,550)	44,799	96,000	(10,000)	86,000
TOTAL TRAFFIC SIGNALS, SIGNS & MARKINGS	75,300	70,812	82,500	(32,550)	44,799	96,000	(10,000)	86,000
STREET LIGHTING								
OPERATING EXPENSES								
100-5342-220 SUPPLIES & MATERIALS	6,000	12,635	6,000	1,444	10,000	11,000	-	11,000
100-5342-310 OUTSIDE SERVICES	8,000	3,733	8,000	-	-	8,000	-	8,000
100-5342-470 UTILITIES	121,000	151,077	151,000	119,175	156,000	156,000	-	156,000
100-5342-800 CAPITAL OUTLAY	7,500	5,149	7,500	-	-	7,500	-	7,500
TOTAL	142,500	172,594	172,500	120,619	166,000	182,500	-	182,500
TOTAL STREET LIGHTING	142,500	172,594	172,500	120,619	166,000	182,500	-	182,500
TREE & BRUSH REMOVAL								
OPERATING EXPENSES								
100-5343-220 SUPPLIES & MATERIALS	1,500	118	1,500	2,314	2,000	1,500	-	1,500
100-5343-490 OTHER OPERATING EXPENSES	3,000	-	3,000	-	-	-	-	-
TOTAL	4,500	118	4,500	2,314	2,000	1,500	-	1,500
TOTAL TREE & BRUSH REMOVAL	4,500	118	4,500	2,314	2,000	1,500	-	1,500
SIDEWALK MAINTENANCE								
OPERATING EXPENSES								
100-5344-310 OUTSIDE SERVICES	130,000	111,204	130,000	123,252	130,000	160,000	-	160,000
TOTAL	130,000	111,204	130,000	123,252	130,000	160,000	-	160,000
TOTAL SIDEWALK MAINTENANCE	130,000	111,204	130,000	123,252	130,000	160,000	-	160,000



2025 City of Middleton Budget

PUBLIC WORKS	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	STORM SEWERS							
OPERATING EXPENSES								
100-5345-220 SUPPLIES & MATERIALS	15,000	24,519	15,000	6,201	17,000	-	-	-
100-5345-310 OUTSIDE SERVICES	58,000	17,843	35,000	9,885	20,000	-	-	-
100-5345-470 UTILITIES	16,500	10,428	16,500	16,441	16,500	-	-	-
TOTAL	89,500	52,791	66,500	32,526	53,500	-	-	-
TOTAL STORM SEWERS	89,500	52,791	66,500	32,526	53,500	-	-	-
WATER RESOURCES								
OPERATING EXPENSES								
100-5618-310 OUTSIDE SERVICES	30,080	29,544	14,796	17,178	14,796	15,070	1,000	16,070
100-5618-490 STORM WATER MANAGEMENT PLAN	-	-	-	-	-	-	-	-
100-5618-500 OTHER STORM WATER EXPENSES	-	1,000	-	-	-	-	-	-
TOTAL	30,080	30,544	14,796	17,178	14,796	15,070	1,000	16,070
TOTAL WATER RESOURCES	30,080	30,544	14,796	17,178	14,796	15,070	1,000	16,070
TOTAL PUBLIC WORKS DEPARTMENT	2,952,349	2,944,269	3,075,838	2,342,156	3,023,692	3,314,329	(360,956)	2,953,373



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2025

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, administrative, street crew, and mechanics support for public works activities, as well as support of several other departments.

AUTHORIZED POSITION LIST	2021	2022	2023	2024	2025
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. (20 hour)	.25	.25	.25	.50	.50
Total	30	30	30	30.25	30.25

2025 GOALS:

1. Prioritize limited staff time to try keeping up with planned road reconstruction, resurfacing and surface treatment projects, as well as sidewalk maintenance, while reviewing designs and overseeing that construction meets the public interest in new subdivisions and private site developments.

2. 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, promote safety, and reduce visual clutter.
3. Begin looking into opportunities to re-organize the department.
4. Continue to pursue CVMIC risk management and staff development training opportunities.

SIGNIFICANT ISSUES IN 2025:

1. 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.
2. Increasing emphasis on stormwater management and maintenance of facilities will require either additional staff time or changes to priorities of the field service crews. This may be addressed in a fall referendum, though even if that passes it will take some time to implement development of a new work group.
3. Many of the engineering staff are nearing retirement age, and it may be challenging to recruit and train new employees while maintaining a very high workload.
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 the continued recent history of very long lead time for some materials complicate project progress.

WORKLOAD ACTIVITIES	2022 Actual	2023 Actual	2024 As of 6/30	2024 Year-end est.	2025 Projected
Roadway miles under City jurisdiction (pavement maintenance, signs, snow removal, utility mains, streetlights, sidewalk).	73.34	75.4	75.4	76.06	76.56
Number of homes in City (leaves, brush, refuse, etc.) Number shown is occupied addresses that are not multi-family.	5,084	5,085	5,035	5,069	5,165
Number of traffic signals under City jurisdiction.	17	17	17	17	17
Average pavement surface evaluation rating (Scale 1-10).	7.3	7.4	7.4	7.4	7.5

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 Division 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.

2025 GOALS:

1. In 2024, the Water Resources Management Commission and the Stormwater Utility Board were consolidated into a single body – the Water Resources Management and Stormwater Utility Commission. Council authorized a Fall 2024 referendum to seek voter approval for an increase in Stormwater Utility fees. 2025 goals for Water Resources and Stormwater Utility are highly dependent on the outcome of the referendum.
2. Continue the stream data collection as baseline for pollutant loadings originating outside the City.
3. Participate in Yahara WINS as part of the Adaptive Management approach to meeting the DNR mandated TMDL standards.
4. Identify potential flood mitigation projects and continue the process of updating the City’s flood maps.
5. Amend the Stormwater Runoff Control ordinance, as may be needed, to match changes in state and county laws and to eliminate minor inconsistencies.
6. Review Zoning Ordinance regarding stormwater management requirements; draft Shoreland Zoning Ordinance and mitigation requirements.
7. Refine and implement a five-year maintenance program for major City-owned stormwater facilities and drainage ways.
8. Continue maintenance and repair program for minor City-owned stormwater facilities.
9. 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.
10. Implement GIS database and dashboard for private and public stormwater management facilities.
11. Continue enforcement program for the maintenance of private stormwater controls.
12. Oversee stormwater projects: flood damage repairs, studies, pond elevation control, etc.
13. Explore intergovernmental agreements for stormwater with City of Madison and Town of Springfield.
14. Finalize administrative policy revisions to ensure stormwater management obligations are met for private developments.

SIGNIFICANT ISSUES FOR DIVISION IN 2025:

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 the WPDES permit.

WORKLOAD ACTIVITIES	2022 Actual	2023 Actual	2024 As of 7/31	2024 Projected	2025 Projected
Erosion Control Plan Reviews /Permits	61/27	47/16	30/13	60/26	60/26
Stormwater Plan Reviews / Permits	38/12	33/5	22/8	40/12	40/12
WRMC Meetings	8	8	4	4	0
SWUB Meetings	7	7	2	2	0
WRMSWUC Meetings	-	-	2	7	12
MAMSWaP Meetings	4	4	2	4	4
Yahara WINS Meetings	4	4	2	4	4



2025 City of Middleton Budget

REFUSE & RECYCLING COLLECTION	2023		2024			2025			
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET	
LANDFILL									
OPERATING EXPENSES									
100-5363-310	OUTSIDE SERVICES	90,230	89,950	90,260	90,235	90,235	98,260	-	98,260
100-5363-990	LANDFILL	-	-	-	-	-	-	-	-
	TOTAL	90,230	89,950	90,260	90,235	90,235	98,260	-	98,260
TOTAL LANDFILL		90,230	89,950	90,260	90,235	90,235	98,260	-	98,260
REFUSE COLLECTION									
OPERATING EXPENSES									
100-5562-310	OUTSIDE SERVICES	585,000	562,804	570,000	397,281	570,000	585,000	-	585,000
100-5562-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-	-
	TOTAL	585,000	562,804	570,000	397,281	570,000	585,000	-	585,000
TOTAL REFUSE COLLECTION		585,000	562,804	570,000	397,281	570,000	585,000	-	585,000
RECYCLING COLLECTION									
WAGES									
100-5365-110	SALARIES-FULL-TIME	11,702	12,790	21,230	13,423	21,230	22,392	109	22,501
100-5365-135	LONGEVITY	-	-	-	-	-	-	-	-
	TOTAL	11,702	12,790	21,230	13,423	21,230	22,392	109	22,501
PERSONNEL BENEFITS									
100-5365-190	FRINGE BENEFITS	-	-	-	-	-	-	-	-
100-5365-193	FICA	896	978	1,624	1,027	1,624	1,713	8	1,721
	TOTAL	896	978	1,624	1,027	1,624	1,713	8	1,721
OPERATING EXPENSES									
100-5365-210	SUPPLIES	-	-	-	-	-	-	-	-
100-5365-260	ADVERTISING, PRINTING, PUBLISH	-	-	-	-	-	-	-	-
100-5365-280	COMMUNICATIONS	-	-	-	-	-	-	-	-
100-5365-310	OUTSIDE SERVICES	310,000	299,547	305,000	172,524	300,000	310,000	-	310,000
100-5365-325	REIMBURSEMENT	-	-	-	-	-	-	-	-
100-5365-440	TRAINING & DEVELOPMENT	-	-	-	-	-	-	-	-
100-5365-490	OTHER OPERATING EXPENSES	21,500	24,662	21,500	19,088	20,000	21,500	-	21,500
	TOTAL	331,500	324,209	326,500	191,612	320,000	331,500	-	331,500
TOTAL RECYCLING COLLECTION		344,098	337,978	349,354	206,061	342,854	355,605	117	355,722
TOTAL REFUSE & RECYCLING COLLECTION		1,019,328	990,732	1,009,614	693,578	1,003,089	1,038,865	117	1,038,982



2025 City of Middleton Budget

TRANSIT

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	OPERATING EXPENSES							
100-5355-220 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-
100-5355-800 CAPITAL OUTLAY	100,000	101,150	-	760	-	-	-	-
100-5355-990 TRANSIT	1,133,205	1,129,222	-	-	-	-	-	-
100-5355-992 PAYMENT TO MPO	<u>6,461</u>	<u>6,461</u>	<u>6,461</u>	<u>6,655</u>	<u>6,461</u>	<u>6,855</u>	<u>-</u>	<u>6,855</u>
TOTAL	1,239,666	1,236,833	6,461	7,415	6,461	6,855	-	6,855
TOTAL TRANSIT	1,239,666	1,236,833	6,461	7,415	6,461	6,855	-	6,855



2025 City of Middleton Budget

SENIOR CENTER REVENUES

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
INTERGOVERNMENTAL REVENUE								
100-4373-00 COUNTY AID - SENIOR CITIZENS	94,351	103,855	128,429	101,472	135,286	133,068	-	133,068
TOTAL	94,351	103,855	128,429	101,472	135,286	133,068	-	133,068
PUBLIC CHARGES FOR SERVICES								
100-4661-00 SENIOR CITIZEN PROGRAM REVENUE	4,000	739	4,000	800	1,000	4,000	-	4,000
100-4662-00 SR CENTER TRIP REVENUE	7,000	25,138	21,000	28,522	25,000	21,000	-	21,000
100-4663-00 SR. CENTER CLASSES REVENUE	10,700	54,501	44,700	43,497	44,392	45,700	-	45,700
100-4664-00 SENIOR CENTER MISC REVENUE	4,000	3,091	4,000	1,738	2,038	4,000	-	4,000
TOTAL	25,700	83,469	73,700	74,556	72,430	74,700	-	74,700
TOTAL SENIOR CENTER REVENUES	120,051	187,323	202,129	176,028	207,716	207,768	-	207,768



2025 City of Middleton Budget

SENIOR CENTER

		2023		2024			2025		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
WAGES									
100-5516-110	SALARIES-FULL-TIME	238,084	266,243	249,525	215,034	271,766	302,788	1,470	304,258
100-5516-111	PART-TIME PERM.	106,837	65,944	119,825	51,372	64,000	79,177	379	79,556
100-5516-117	OVERTIME	-	-	-	-	-	-	-	-
100-5516-118	WAGE REIMBURSEMENT	-	-	-	-	-	-	-	-
100-5516-120	WAGES	-	-	-	-	-	-	-	-
100-5516-135	LONGEVITY	-	-	-	-	-	-	-	-
	TOTAL	344,921	332,187	369,350	266,405	335,766	381,965	1,849	383,814
PERSONNEL BENEFITS									
100-5516-192	RETIREMENT	18,876	17,756	20,229	16,352	21,782	17,885	87	17,972
100-5516-193	FICA	26,386	24,570	28,255	19,821	24,984	29,220	142	29,362
100-5516-194	HEALTH INSURANCE	57,486	48,031	68,184	36,846	49,334	56,520	-	56,520
100-5516-195	DENTAL INSURANCE	7,664	6,032	8,218	4,524	6,032	6,033	-	6,033
	TOTAL	110,412	96,389	124,886	77,544	102,132	109,658	229	109,887
OPERATING EXPENSES									
100-5516-210	OFFICE SUPPLIES	8,749	5,304	8,749	3,161	8,000	8,749	-	8,749
100-5516-250	POSTAGE	7,232	5,945	9,000	8,341	9,559	10,000	-	10,000
100-5516-260	ADVERTISING, PRINTING, PUBLISH	4,700	1,752	4,700	2,519	4,500	4,700	-	4,700
100-5516-280	COMMUNICATIONS	6,900	5,824	6,900	3,552	6,500	6,900	-	6,900
100-5516-310	TRIPS	5,000	18,521	19,000	21,908	18,000	19,000	-	19,000
100-5516-320	PROGRAMS	4,855	3,495	4,855	3,198	4,800	4,855	-	4,855
100-5516-330	CLASSES	6,500	30,990	16,500	24,637	17,000	17,500	-	17,500
100-5516-335	VOLUNTEER EXPENSES	3,000	2,830	3,500	2,340	3,600	5,000	-	5,000
100-5516-340	BUILDINGS & GROUNDS MAINT	24,003	20,070	24,003	15,568	22,000	24,003	-	24,003
100-5516-410	EQUIPMENT MAINTENANCE	7,936	7,293	7,936	956	7,936	7,936	-	7,936
100-5516-440	TRAINING & DEVELOPMENT	1,500	676	1,500	180	1,300	1,500	-	1,500
100-5516-450	MILEAGE	942	215	942	-	600	942	-	942
100-5516-470	UTILITIES	24,400	24,314	26,400	16,190	26,400	26,400	-	26,400
100-5516-480	DINING CENTER EXPENSES	4,700	4,460	4,700	3,333	4,700	4,700	-	4,700
100-5516-490	OTHER OPERATING EXPENSES	2,964	476	2,964	302	2,964	2,964	-	2,964
	TOTAL	113,381	132,163	141,649	106,186	137,859	145,149	-	145,149
TOTAL SENIOR CENTER		568,714	560,739	635,885	450,135	575,757	636,772	2,078	638,850



**CITY OF MIDDLETON SENIOR CENTER DEPARTMENT NARRATIVE
FISCAL 2025**

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 and organizational and individual efforts that build respect, dignity, fairness, caring, and belonging.

ORGANIZATIONAL CHART



AUTHORIZED POSITION LIST	2020	2021	2022	2023	2024	2025
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	1.55	1.55
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	5.93	5.93

DEPARTMENT MAJOR RESPONSIBILITIES:

- Provide and coordinate programs and services for older adults, to maintain their independence and uphold their dignity.
- Provide opportunities for volunteer service at the Senior Center and serve older adults throughout the community.
- Provide information and referrals to older adults and their families.
- Provide opportunities for older adults to influence policies, procedures, and programs at the Middleton Senior Center.
- Work cooperatively with other city departments to enhance the lives of older adults and all Middleton citizens.
- Develop and maintain community ties that enhance the lives of older adults.

2025 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.
- Build a planned giving program through the senior center endowment fund.

SIGNIFICANT ISSUES IN 2024

Significant building Issues

- **There are leaks** in the roof/flashing system on the Hubbard Avenue side of the senior center. One area in the Hubbard Activity Center is leaking over a laminated floor system, which has damaged 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. During significant rainstorms, the water pools in the lower level of the center. It has been determined after inspection that the glass block near the ceiling is leaking. **Furnace replacement** began four years ago in the building, and the remaining ones are all 23 years old. The facility has 10 furnaces that have been failing over the past few years. The Units have surpassed their lifetime usage. We have four units left to replace out of the 10.

Significant program issues

- 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 concerning trend. In 2024, with additional Dane County funds, more hours were added to the part-time case manager position, and we have now eliminated the waiting list for meals on wheels assessments. Complex mental health health situations continue to be an area of concern, for the safety of staff and facilities.
- The nutrition program has seen steady growth in 2024, changes made by Dane County, and the selection of a new caterer have resulted in more people eating lunch in the dining in services. Soaring prices linked to inflation have also contributed to the increase in participants. Meals for those over 60 are on a donation basis.
- Due to a lack of space many programs do see waiting lists on a regular basis, and we at times must turn away program opportunities for groups who need larger spaces than we can supply. In 2024, the senior center was allowed by the CDA (Community Development Authority) to use the previous space occupied by a local business. This allowed us to have designated private space for various support groups that meet at the senior center each month. We also relocated a substantial portion of the loan closet to the upstairs location. This has helped older adults with mobility issues from having to walk downstairs for equipment.

WORKLOAD ACTIVITIES	2021	2022 Actual	2023 Actual	2024 Projected	2025 Projected
Daily participation & calls average	100(COVID)	250	270	280	300
Case management clients Does not include walk- in traffic. Numbers for Dane County only.	181	198	396	205	220
Meals on wheels delivered	12,069	15,334	11,913	12,400	12,400
Dining center meals served	1059	2402	2206	2250	2300
Volunteers on staff Volunteer Hours	100(COVID)	200	166	187 12,239 hours	189 12,300 hours
Newsletter distributed monthly by mail. This does not include web site traffic.	2100	2200	2200	2200	2200
Medical equipment loaned.	600	457	523	526	530



2025 City of Middleton Budget

RECREATION REVENUE

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
AQUATIC CENTER REVENUE								
100-4673-03 AQUATIC PROGRAM REVENUE	82,000	56,170	80,000	60,866	60,000	60,000	-	60,000
100-4673-04 SWIMPOOL	-	-	-	-	-	-	-	-
100-4673-05 DAILY AQUATIC ADMISSIONS	93,000	91,073	95,000	93,701	95,000	95,000	-	95,000
100-4673-06 AQUATIC CONCESSION REVENUE	30,000	31,531	35,000	30,174	33,500	35,000	-	35,000
100-4673-07 POOL RESERVATIONS	-	15,195	17,000	17,599	17,000	17,485	-	17,485
100-4673-08 AQUATIC MEMBERSHIPS	25,000	37,959	40,000	47,539	45,500	45,500	-	45,500
TOTAL	230,000	231,928	267,000	249,879	251,000	252,985	-	252,985
RECREATION PROGRAM REVENUE								
100-4674-01 RECREATION PROGRAM REVENUE	130,015	217,787	215,015	234,179	225,000	240,000	-	240,000
100-4674-03 SPONSORSHIP & FUNDRAISERS	1,200	-	1,200	1,000	1,200	1,200	-	1,200
100-4674-04 EVENT/TRIP REVENUE	-	5,487	1,500	3,040	5,500	5,500	-	5,500
100-4674-05 HUBBARD ART CENTER PROGRAM F	50,000	66,200	-	-	-	-	-	-
TOTAL	181,215	289,475	217,715	238,219	231,700	246,700	-	246,700
PARK AND FACILITIES RESERVATIONS								
100-4471-00 COURT AND FIELD RESERVATIONS	17,000	14,437	17,000	14,380	17,000	18,500	-	18,500
100-4472-00 PARK SHELTER RESERVATIONS	38,000	43,324	38,000	32,204	38,000	45,000	-	45,000
TOTAL	55,000	57,761	55,000	46,583	55,000	63,500	-	63,500
TOTAL RECREATION REVENUE	466,215	579,163	539,715	534,680	537,700	563,185	-	563,185



2025 City of Middleton Budget

RECREATION		2023		2024			2025		
				BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
		BUDGET	ACTUAL						
RECREATION ADMINISTRATION									
WAGES									
100-5530-110	SALARIES-FULL-TIME	216,058	201,457	216,910	179,172	216,910	203,008	984	203,992
100-5530-120	LTE'S	-	-	35,000	26,088	40,000	44,000	-	44,000
100-5530-135	LONGEVITY	-	-	-	-	-	-	-	-
	TOTAL	216,058	201,457	251,910	205,260	256,910	247,008	984	247,992
PERSONNEL BENEFITS									
100-5530-192	RETIREMENT	14,692	9,481	14,967	11,123	6,878	14,109	68	14,177
100-5530-193	FICA	16,528	14,417	19,271	15,010	12,279	18,897	74	18,971
100-5530-194	HEALTH INSURANCE	26,337	36,894	45,760	30,763	20,253	46,628	-	46,628
100-5530-195	DENTAL INSURANCE	5,132	3,663	4,056	2,886	1,924	3,848	-	3,848
	TOTAL	62,689	64,455	84,054	59,782	41,334	83,482	142	83,624
OPERATING EXPENSES									
100-5530-210	OFFICE SUPPLIES	2,000	2,317	2,000	2,991	3,200	3,200	-	3,200
100-5530-220	SUPPLIES/MATERIALS (REC DESK)	5,000	4,600	7,000	8,642	9,000	9,000	-	9,000
100-5530-260	ADVERTISING & PRINTING	25,000	30,381	27,000	16,860	25,000	27,000	-	27,000
100-5530-280	COMMUNICATIONS	985	1,301	1,190	2,777	2,800	2,890	-	2,890
100-5530-440	TRAINING & DEVELOPMENT	3,000	3,607	4,000	4,409	4,000	4,500	-	4,500
100-5530-470	UTILITIES	-	-	-	-	-	-	-	-
	TOTAL	35,985	42,206	41,190	35,679	44,000	46,590	-	46,590
TOTAL RECREATION ADMINISTRATION		314,732	308,118	377,154	300,721	342,244	377,080	1,126	378,206



2025 City of Middleton Budget

RECREATION		2023		2024			2025		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
		RECREATION PROGRAMMING							
WAGES									
100-5531-114	SEASONAL	60,000	71,058	80,000	74,055	80,000	83,000	-	83,000
	TOTAL	60,000	71,058	80,000	74,055	80,000	83,000	-	83,000
PERSONNEL BENEFITS									
100-5531-189	WORK PERM. REIMBURSEMENTS	-	-	-	-	100	100	-	100
100-5531-193	FICA	4,590	4,978	6,120	5,174	-	6,120	-	6,120
	TOTAL	4,590	4,978	6,120	5,174	100	6,220	-	6,220
OPERATING EXPENSES									
100-5531-220	SUPPLIES & MATERIALS	21,000	33,406	28,000	32,323	33,500	33,000	-	33,000
100-5531-310	OUTSIDE SERVICES	15,000	51,927	50,000	50,966	50,000	50,000	-	50,000
100-5531-480	FACILITY RENTALS	1,000	653	6,500	725	3,225	3,300	-	3,300
100-5531-500	EVENT/TRIP EXPENDITURES	5,000	4,794	5,000	195	5,000	5,000	-	5,000
	TOTAL	42,000	90,779	89,500	84,209	91,725	91,300	-	91,300
TOTAL RECREATION PROGRAMMING		106,590	166,815	175,620	163,439	171,825	180,520	-	180,520



2025 City of Middleton Budget

RECREATION		2023		2024			2025		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
		AQUATIC CENTER							
WAGES									
100-5542-114	SEASONAL	146,752	129,504	158,986	164,420	145,000	154,986	-	154,986
100-5543-114	SEASONAL: CONCESSIONS	40,000	26,796	30,237	24,089	27,000	28,237	-	28,237
100-5544-114	SEASONAL: SWIM INSTRUCTORS	39,720	18,056	39,720	24,239	33,000	34,720	-	34,720
	TOTAL	226,472	174,356	228,943	212,748	205,000	217,943	-	217,943
PERSONNEL BENEFITS									
100-5542-189	WORK PERM. REIMBURSEMENTS	200	-	200	-	200	200	-	200
100-5542-193	FICA	11,227	9,624	11,415	8,419	-	12,162	-	12,162
100-5543-193	FICA: CONCESSIONS	3,064	2,052	3,060	1,843	-	3,060	-	3,060
100-5544-193	FICA: SWIM INSTRUCTORS	3,039	1,381	3,039	1,829	-	3,039	-	3,039
	TOTAL	17,530	13,056	17,714	12,091	200	18,461	-	18,461
OPERATING EXPENSES									
100-5542-200	FEES	1,296	-	-	-	-	-	-	-
100-5542-210	OFFICE SUPPLIES	-	49	-	-	-	-	-	-
100-5542-220	SUPPLIES & MATERIALS	9,810	11,816	11,000	8,882	11,000	11,000	-	11,000
100-5542-221	CONCESSION MERCHANDISE	19,000	22,477	25,000	19,770	25,000	25,000	-	25,000
100-5542-310	OUTSIDE SERVICES	28,000	30,402	30,000	37,935	35,000	34,000	-	34,000
100-5542-410	REPAIR & MAINTENANCE	-	-	-	8	-	10,000	-	10,000
100-5542-440	TRAINING & DEVELOPMENT	2,000	4,985	3,000	4,190	3,000	3,500	-	3,500
100-5542-470	UTILITIES	35,000	39,026	36,000	27,162	36,000	36,000	-	36,000
100-5542-500	EVENT/TRIP EXPENDITURES	500	180	500	223	500	500	-	500
	TOTAL	95,606	108,935	105,500	98,169	110,500	120,000	-	120,000
TOTAL AQUATIC CENTER		339,608	296,347	352,157	323,007	315,700	356,404	-	356,404
TOTAL RECREATION		760,930	771,376	904,931	787,323	829,769	914,004	1,126	915,130



2025 City of Middleton Budget

PARKS	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
WAGES								
100-5520-110 SALARIES-FULL-TIME	441,388	418,776	470,582	382,572	470,582	564,252	2,743	566,995
100-5520-114 WAGE RESERVE	-	-	-	-	-	-	-	-
100-5520-117 OVERTIME	3,216	11,358	5,000	1,020	8,000	10,000	-	10,000
100-5520-120 LTE'S	120,590	110,267	95,000	51,253	95,000	100,000	-	100,000
TOTAL	565,194	540,402	570,582	434,846	573,582	674,252	2,743	676,995
PERSONNEL BENEFITS								
100-5520-135 LONGEVITY	2,849	5,366	-	-	-	5,665	-	5,665
100-5520-190 FRINGE BENEFITS-OTHER	-	102	-	-	-	-	-	-
100-5520-192 RETIREMENT	30,266	30,838	32,815	28,765	32,815	40,652	(157)	40,495
100-5520-193 FICA	43,455	40,731	43,650	33,016	43,650	52,014	210	52,224
100-5520-194 HEALTH INSURANCE	88,128	92,947	96,630	75,344	96,630	97,256	-	97,256
100-5520-195 DENTAL INSURANCE	15,660	9,611	9,882	8,733	9,882	10,436	-	10,436
TOTAL	180,358	179,595	182,977	145,859	182,977	206,023	53	206,076
OPERATING EXPENSES								
100-5520-220 SUPPLIES & MATERIALS	43,880	50,747	60,000	29,892	60,000	60,000	-	60,000
100-5520-221 SUPPLIES & MATERIALS (PPE)	1,880	3,606	-	-	-	-	-	-
100-5520-222 SUPPLIES & MATERIALS (FALL Z)	10,000	3,657	-	-	-	-	-	-
100-5520-280 COMMUNICATIONS	5,400	3,551	5,400	5,266	8,000	8,500	-	8,500
100-5520-310 OUTSIDE SERVICES	1,000	4,244	17,400	29,414	35,000	32,400	-	32,400
100-5520-410 EQUIPMENT MAINTENANCE	67,759	48,769	70,759	25,089	70,759	70,759	-	70,759
100-5520-420 MOTOR FUEL & LUBE	35,066	26,205	35,066	21,361	35,066	35,066	-	35,066
100-5520-440 TRAINING	3,500	6,568	3,500	1,791	3,500	3,500	-	3,500
100-5520-470 UTILITIES	29,395	45,754	39,000	29,791	48,000	48,000	-	48,000
100-5520-480 TREE PLANTING & REMOVAL	-	4,163	-	-	-	-	-	-
100-5520-490 OTHER OPERATING EXPENSES	51,680	44,466	51,680	16,693	51,680	51,680	-	51,680
100-5520-491 JANITORIAL SERVICES	16,400	27,810	-	-	-	-	-	-
100-5520-492 WATER SERVICES	26,000	39,987	30,000	10,490	30,000	35,000	-	35,000
100-5520-800 CAPITAL OUTLAY	1,793	234	-	-	-	-	-	-
TOTAL	293,753	309,761	312,805	169,786	342,005	344,905	-	344,905
TOTAL PARKS	1,039,305	1,029,758	1,066,364	750,491	1,098,564	1,225,180	2,796	1,227,976



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2025

Parks & Recreation Department

DEPARTMENT: Parks & Recreation

DIRECTOR: Kiley Scherer

OUR PURPOSE:

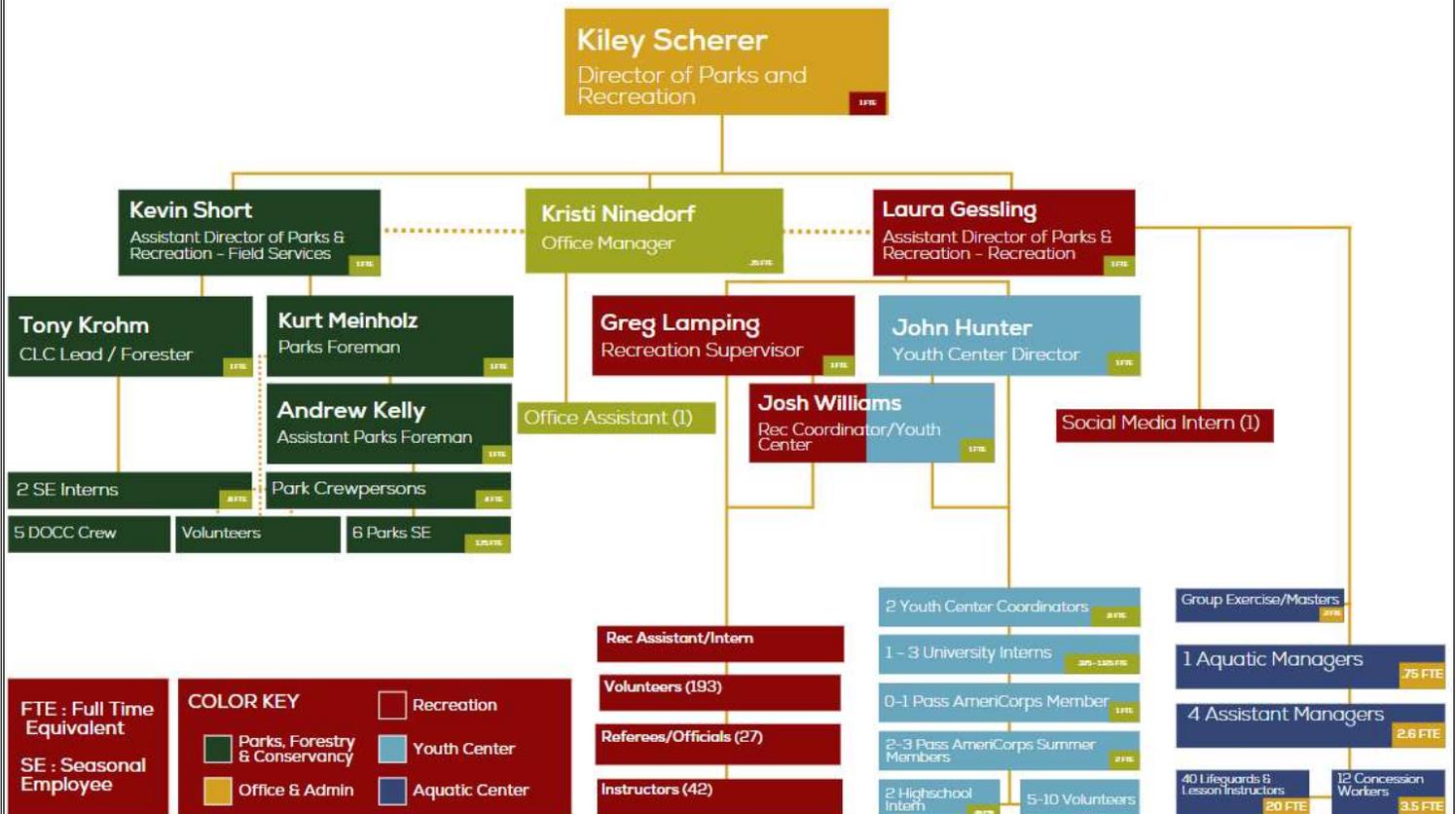
The Middleton Parks & Recreation Department’s purpose is to serve as a catalyst in the development, initiation, coordination, and the support for a variety of leisure time activities and facilities for all community members.

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.

ORGANIZATIONAL STRUCTURE:



MAJOR RESPONSIBILITIES:

Parks:

1. Maintain 27 active parks with over 558 acres for active and passive outdoor recreation and park facilities to meet current and future demands.
2. Ensure that parks, recreation lands, facilities and programs are barrier free and designed to meet the special needs of all residents, especially the elderly, and persons with disabilities.
3. Coordinate subdivision review with all departments responsible for providing or maintaining adequate park lands and facilities and ensure that only land that is suitable for outdoor recreation is dedicated as parkland.
4. Coordinate development efforts, routine use and maintenance of recreational lands and facilities with the City of Middleton, Middleton Cross Plains School District, and other appropriate public outdoor recreation agencies.

Recreation:

1. Plan, direct, and evaluate a comprehensive program of recreational and leisure activities for all segments, groups, ages, and interest levels of the community.
2. Operate the Walter R. Bauman Aquatic Center, Hubbard Activity Center, and Youth Center.
3. Recruit, hire, train, supervise, and evaluate interns, administrative and seasonal employees of the department.
4. Facilitate and execute aspects of administrative duties as needed including program registration, facility reservations, payroll processing, and cost center fiscal management.
5. Work with the School District and other organizations in an effort to make the best use of all existing facilities.

Conservancy:

1. Protect, restore, and enhance the water quality of all lakes, creeks, and kettle ponds within Middleton's Conservancy Lands System by ecological restoration of shore land buffer zones, aquatic and emergent zones, stabilizing stream banks, wetlands, and ponds.
2. Protect, restore, and enhance the native flora and fauna within Conservancy Lands Areas.
3. Protect, restore, and enhance wildlife habitat and corridors that connect fragmented habitat parcels.
4. Control exotic and invasive species.
5. Consult with similar agencies from neighboring cities, towns, and counties to develop a regional response to issues concerning land conservation and management.

Forestry:

1. Maintain the city's 9,167 street trees, 2,210 parkland trees, and thousands of trees located in conservancy lands.
2. Expand equitable urban tree canopy cover to maximize community access to human health, social, ecological, and economic benefits.
3. Broaden community engagement in local urban forest planning.
4. Improve our urban forests resilience to climate change, pests and storm events through best management and maintenance practices.

2025 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 staffing, equipment, and service delivery
 - Greater input from public related to community needs
 - Increase inter department communication on projects and planning
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 to create sustainable programs
3. Develop plans, policies, and procedures for the department that support the Department vision and mission and financial sustainability.
 - Create strategic marketing & communications plan
 - Update Facility Reservation and Field/Court Reservation process and policies
 - Create Department Fee Schedule with process to implement new programs and services
 - 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 to build out the appropriate Capital Budget, replacement programs, and ongoing maintenance plans.
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:
 - Geographic Information System (GIS) – Asset Inventorying
 - Aquatic Facility Point of Sale
 - 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 to improve financial sustainability of services and facility maintenance
 - Review existing agreements and determine amount of subsidies that are being provided to user groups
 - 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, WPRA, local Aquatic Professional, local Forestry Professional trainings
 - Development of individual professional development plans and support from PRFC and Council

2025 DIVISION GOALS:

1. PARKS

- a. Update the Comprehensive Outdoor Recreational Plan to provide direction on services, policies, improvements in the parks system for the next five years.
- b. Improve the Playground Replacement to include all costs that would relate to the replacement of the play equipment with an accurate inflation calculator.
- c. Complete the inventory of our Celebration Bench Program to move forward with further replacements and installments in the parks and conservancy system.
- d. Update the reservation policy, fee structure, process, etc. to ensure services are not being subsidized and are equitable.

2. CONSERVANCY

- a. Continued efforts in trail maintenance and the creation of a five-year maintenance program through GIS inventorying and data collection.
- b. Native plantings.
- c. Ongoing stewardship of native landscapes on Conservancy Lands.
- d. Prescribed burns and invasive species management on Conservancy Lands.
- e. Seed Collection on Conservancy lands.
- f. Volunteer Work Days.
- g. Continued cooperation with the Friends of Pheasant Branch for stewardship of the Pheasant Branch Conservancy.

3. FORESTRY

- a. Funding and hiring of 1 Full Time Urban Forestry/Conservancy Technician.
- b. Prune trees in the 2025 Prune Block (southeastern portion of the city)
- c. Replace tree removals with new plantings
- d. Provide structural pruning for young trees
- e. Identify and mitigate risk associated with trees through pruning or removal.
- f. Retain our status as a Tree City USA recipient
- g. Complete the Street Tree inventory project started in 2024
- h. Create a strategic plan for the management of the Community Forest

4. RECREATION

- a. Run year-round dance program to increase program offerings
- b. Update background check volunteer policy and management
- c. Increase adult programming opportunities in sports and enrichment services
- d. Increase hiring efficiency with group interviews for summer staff

5. YOUTH CENTER

- a. New spring service project – River Clean up
- b. Implement School Day off programming to increase revenue for the Youth Center to be operating more financially sustainable
- c. Improve the current registration process by incorporating it through our current software - Rec Desk
- d. Evaluate participation fees and free for Free and Reduced Lunch qualifiers

6. AQUATICS

- a. Expand Adult Programming
- b. Certify more staff in WSI/LGI through the American Red Cross
- c. Increase efficiency of staffing to ensure we are operating the facility compliant to the code and as safely as possible
- d. 80% return rate for staffing
- e. Increase special events and participation in current special events

SIGNIFICANT ISSUES IN 2024:

1. Additional professional staffing is necessary to continue improving our forestry and conservancy services. 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 a higher degree of training is necessary for

safety and expertise along with the ability to lead other full time staffing in forestry and conservancy operations.

2. There was a large transition in leadership roles and staffing 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. The main roles which transition occurred in 2024 were the following: Assistant Director of Parks & Recreation – Field Services, Youth Center Director, Recreation Coordinator and leadership staffing at the Walter Bauman Aquatic Center.
3. 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 the 2025 season, the building needs to be repainted, decking needs to be repaired, lane lines need to be replaced, signage needs to be improved along with several small repairs to meet code requirements and improve services levels.
4. Our goal is to provide services that will keep our Parks, Urban Forest, and Conservancy Lands in good standing meaning we are able to maintain the lands and assets that we have to be financially responsible and good stewards of the resident’s tax dollars. Without adequate staffing, planning, and funding we are not able to provide services to keep up on the needed maintenance which increases our deferred maintenance. We continue to increase our trail system, assets, public land system and new developments are being added. An increase in staffing is necessary for us to have the ability to serve the community in a way that we will can move forward with our deferred maintenance (i.e., backlog in pruning blocks, trail maintenance) and be at a level we can work on being proactive in our work instead of needing to be reactive.
5. We have seen continued growth in our recreation programming with a higher participation and increase in program offerings. We continue to have issues with finding adequate indoor and outdoor spaces to run programming. We currently have limited space in the school district and with our own park fields, courts, and facilities as there is such a high demand for space in the community.

2024 HIGHLIGHTS:

- Filled three full time positions: Assistant Director of Parks & Recreation – Field Services; Youth Center Director; and Recreation Coordinator
- Fully Staffed prior to the start of the summer season, including full time, part time and seasonal positions.

1. PARKS

- a. Stained Taylor Park Shelter to help improve the longevity of the wood siding
- b. Refinished Lakeview Park Gazebo – railings, roofing, staining, concrete pad and landscaping to improve this shelter with sustainable materials to decrease maintenance needs
- c. Removal of outdated signage throughout the parks system
- d. Fencing installed around all test stations at the Dog Park
- e. Creek Corridor Celebration bench installation completed
- f. Installed Pool signage and completed several improvements with the aquatic facility to include all new motors, pumps, replacement of valves and year-round heater for the pump room
- g. Installation of new park at the edge of Lake Mendota and Lake Street expected to be completed by the end of 2024 with the pier installation scheduled for spring of 2025
- h. Continued maintenance of the parks system and facilities for recreational purposes
- i. Planning and preparing for improvements to the Lakeview Park tennis courts and entrance, Penni Klein Park ADA compliance, playground replacements, and Parisi Park shelter replacement.

2. CONSERVANCY

- a. The Conservancy Lands Plan is being updated with the goal of completion in January of 2025
- b. John C. Bock Community Forest management plan is being updated from 2009
- c. Graber Pond Conservancy management plan is being updated from 2006
- d. Site preparation for establishment of Bock Hayfield East Prairie Reconstruction

- e. On-going stewardship of Middleton Hills Conservancy, Bock Community Forest, Tiedeman & Stricker Pond Conservancies, Graber Pond Conservancy, and the Pheasant Branch Creek Corridor
 - f. Prescribed burns were completed in several units throughout the public lands system
 - g. Delineation of the eastern edge of Orchid Heights Park and Bock Community Forest
 - h. Seal Coating of the Creek Corridor trail, Lakeview Park path, and the North Mendota Trail
 - i. Storm Damage Clean-up from multiple spring storms to include trail rehabilitation and forestry clean up
 - j. Staff and volunteers continue to collect seeds to be used in restorations and native vegetation establishment
3. FORESTRY
- a. Construction and Implementation of bare root tree gravel bed nursery was completed as part of a cost sharing grant with the State Department of Natural Resources
 - b. The city worked with volunteers, Alders, and community members to complete the second Spongy moth suppression treatment
 - c. Hired consultant to complete a portion of the street tree inventory
 - d. Hired contractor to complete street tree pruning
 - e. Worked with City Crew to complete storm clean up from May, 21, June 12, and June 25 storm events.
 - f. Tree planting was completed as part of a removal-replacement program of 140 trees. 74 trees were planted in the Bishop's Bay development.
4. RECREATION
- a. When2Work Scheduling Software was implemented for the entire seasonal staffing to create efficiencies and improved communication
 - b. Revised Fee Structure for Programs to work towards financial sustainability and to decrease subsidies provided for recreational services
 - c. Increased participation of feeder programs (Track, Theatre, Flag Football)
 - d. Improvements made to the program planning of Preschool in the Park which increased participation to 110%
5. YOUTH CENTER
- a. Held a successful Spring Cultural Showcase event to highlight the Youth Center participants and increase awareness to the community
 - b. Smooth director transition for continued success of the program
 - c. Requested an increase for the United Way grant and MCPASD contribution
 - d. Largest attendance since pre-covid
 - e. Improvements were made to increase awareness of program updates to the participants and families
 - f. When2Work Scheduling Software was implemented to increase efficiency in staffing oversight and communication
6. AQUATICS
- a. Swim lessons were improved by certifying 17 staff as Water Safety Instructors through the American Red Cross to lead lessons with the ARC curriculum
 - b. 5 staff were certified as Lifeguard Instructors to have the ability to support leadership in the implementation of staff trainings throughout the season
 - c. The Aquatic Facility was full staffed for all positions prior to the season training starting
 - d. Improvements were made to the pump room to increase longevity of the facility and create a higher efficiency in operations (filter media, heater, pumps, motors)
 - e. Improved signage throughout facility to create awareness of rules and provide a welcoming environment



2025 City of Middleton Budget

PLANNING REVENUES	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
LICENSES & PERMITS								
100-4440-00 ZONING BOARD OF APPEALS	2,000	3,000	2,000	500	1,000	1,000	-	1,000
TOTAL	2,000	3,000	2,000	500	1,000	1,000	-	1,000
PUBLIC CHARGES FOR SERVICES								
100-4684-00 PLAN COMMISION CHARGES	15,000	45,138	20,000	27,905	30,000	21,000	-	21,000
TOTAL	15,000	45,138	20,000	27,905	30,000	21,000	-	21,000
MISCELLANEOUS REVENUES								
100-4845-00 ZONING PERMIT FEES	18,000	22,882	18,000	30,658	30,000	18,000	-	18,000
100-4845-01 ZONING LETTER	600	840	1,000	440	800	1,000	-	1,000
TOTAL	18,600	23,722	19,000	31,098	30,800	19,000	-	19,000
TOTAL PLANNING REVENUES	35,600	71,860	41,000	59,503	61,800	41,000	-	41,000



2025 City of Middleton Budget

PLANNING

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
WAGES								
100-5631-110 SALARIES-FULL-TIME	344,383	344,826	375,347	271,138	375,347	413,909	(4,465)	409,444
100-5631-111 INTERN	8,480	10,001	8,480	5,161	8,480	8,480	-	8,480
100-5631-112 PART-TIME WAGES	-	-	-	-	-	-	-	-
100-5631-118 WAGE REIMBURSEMENTS	-	-	-	-	-	-	-	-
TOTAL	352,863	354,827	383,827	276,299	383,827	422,389	(4,465)	417,924
PERSONNEL BENEFITS								
100-5631-135 LONGEVITY	-	-	-	-	-	-	-	-
100-5631-192 RETIREMENT	23,418	23,101	25,899	20,536	25,899	28,767	(311)	28,456
100-5631-193 FICA	26,994	26,114	29,363	20,870	29,363	32,313	(42)	32,271
100-5631-194 HEALTH INSURANCE	50,598	49,651	55,604	28,205	55,604	52,420	(1,937)	50,483
100-5631-195 DENTAL INSURANCE	5,479	5,478	5,479	4,108	5,479	6,572	(219)	6,353
100-5631-199 EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
TOTAL	106,489	104,344	116,345	73,720	116,345	120,072	(2,509)	117,563
OPERATING EXPENSES								
100-5631-210 OFFICE SUPPLIES	2,500	2,241	2,500	1,498	2,500	2,500	-	2,500
100-5631-260 ADVERTISING & PRINTING	4,550	3,405	4,550	2,302	4,550	4,550	-	4,550
100-5631-280 COMMUNICATIONS	600	-	600	-	-	-	-	-
100-5631-310 OUTSIDE SERVICES	7,000	234	7,000	110	7,000	7,000	-	7,000
100-5631-320 PROFESSIONAL SERVICES	500	-	500	-	-	500	-	500
100-5631-440 TRAINING	7,100	8,152	7,100	4,383	7,100	7,100	-	7,100
100-5631-490 OTHER OPERATING EXPENSES	1,000	768	1,000	970	1,000	1,000	-	1,000
TOTAL	23,250	14,799	23,250	9,264	22,150	22,650	-	22,650
TOTAL PLANNING	482,602	473,970	523,422	359,283	522,322	565,111	(6,974)	558,137



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2025

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	2021	2022	2023	2024	2025
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	.5	.5	.5	0
Placemaking Coordinator	0	0	0	0	1
Totals	4	4.5	4.5	4.5	5

2025 GOALS:

1. Project management for the Community Campus Plan, to be completed in 2025 (Strategic Plan Priority).
2. Construction project management for the Cayuga Connector, to be completed in 2025.
3. Construction project management for the Allen Boulevard path extension, to be completed in 2025.
4. Construction project management for the Lisa/Laura Lane streetscaping project, to be completed in 2025.
5. Complete a road diet study for Century Avenue (west of Branch Street).
6. Complete additional bus stop improvements.
7. Prepare a plan for use of the TID #3 affordable housing extension (Strategic Plan Priority).
8. Buildout of electric vehicle infrastructure to serve the City fleet (Strategic Plan Priority).
9. Implementation of the LED streetlight replacement program (Strategic Plan Priority).
10. Construct solar on two utility wells (Strategic Plan Priority).
11. Install battery storage for the Police and Municipal Court Facility solar system (Strategic Plan Priority).
12. Implementation of the Sustainability Purchasing Policy (Strategic Plan Priority).
13. Phase I implementation of the University Avenue Corridor Plan.
14. City-wide survey of historically-significant properties including effigy mounds.
15. Update the Subdivision Ordinance.
16. Update the Active Transportation Plan.
17. Install the first 'Percent for Arts'-funded project, a sculpture at the Lake Street Boat Launch Redesign.
18. Programming the Stone Horse Green (Strategic Plan Priority).

SIGNIFICANT ISSUES IN 2025:

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.
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	2022 Actual	2023 Actual	2024 12 Mo. Est.	2024 As of 6/30	2025 Projected
Design Review/Site Plan Review	36	17	25	9	12
Ordinance Amendments	9	9	20	1	5
SIP's and Modifications	17	26	30	12	20
Misc. (TIF, plans, agreements, etc.)	44	11	50	8	15
Cond. Use Permits	6	1	5	2	5
Subdivisions and CSM's	10	3	5	9	5



2025 City of Middleton Budget

LAND CONSERVANCY OPERATIONS

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
WAGES								
100-5620-110 SALARIES-FULL-TIME	-	92,382	103,576	35,045	36,566	69,598	(32,117)	37,481
100-5620-120 LTE'S	2,227	-	-	-	-	-	-	-
100-5620-135 LONGEVITY	-	-	-	-	-	-	-	-
TOTAL	2,227	92,382	103,576	35,045	36,566	69,598	(32,117)	37,481
PERSONNEL BENEFITS								
100-5620-192 RETIREMENT	6,778	(5,894)	7,147	(1,872)	3,857	4,837	(2,232)	2,605
100-5620-193 FICA	7,626	6,934	7,924	2,405	4,340	5,324	(2,457)	2,867
100-5620-194 HEALTH INSURANCE	8,433	(1,164)	10,934	(1,422)	8,433	19,368	(9,684)	9,684
100-5620-195 DENTAL INSURANCE	2,731	-	2,731	-	2,731	2,186	(1,093)	1,093
100-5620-199 EMPLOYEE HEALTH CONTRIB.(1%)	-	-	-	-	-	-	-	-
TOTAL	25,568	(123)	28,736	(889)	19,361	31,715	(15,466)	16,249
OPERATING EXPENSES								
100-5620-220 POND RESTORATION EXPENSES	9,540	7,253	9,540	9,580	9,540	21,540	(12,000)	9,540
100-5620-221 CREEK MAINTENANCE	10,500	6,681	10,500	498	10,500	11,550	(1,050)	10,500
100-5620-223 TRAIL MAINTENANCE EXPENSES	21,144	23,065	21,144	4,200	21,144	25,373	(4,229)	21,144
100-5620-224 GRANT MATCH	-	-	-	-	-	-	-	-
100-5620-225 DEER MANAGEMENT GRANT	-	-	-	-	-	-	-	-
100-5620-480 INVASIVE SPECIES CONTROL	70,000	81,544	70,000	75,437	70,000	77,000	(7,000)	70,000
100-5620-490 OTHER OPERATING EXPENSES	28,400	23,026	47,510	15,899	47,510	52,260	(4,750)	47,510
100-5620-990 CONSERVANCY LAND COMMISSION	-	43	-	-	-	-	-	-
TOTAL	139,584	144,239	158,694	107,967	158,694	187,723	(29,029)	158,694
TOTAL LAND CONSERVANCY OPERATIONS	167,379	236,498	291,006	142,123	214,621	289,036	(76,612)	212,424



2025 City of Middleton Budget

FORESTRY		2023		2024			2025		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
		WAGES							
100-5611-110	SALARIES-FULL-TIME	56,726	55,052	58,339	27,434	36,566	69,598	(32,116)	37,482
100-5611-135	LONGEVITY	-	-	-	-	-	-	-	-
	TOTAL	56,726	55,052	58,339	27,434	36,566	69,598	(32,116)	37,482
PERSONNEL BENEFITS									
100-5611-192	RETIREMENT	3,542	10,151	3,857	5,858	3,857	4,837	(2,232)	2,605
100-5611-193	FICA	4,169	5,428	4,340	1,643	4,340	5,324	(2,457)	2,867
100-5611-194	HEALTH INSURANCE	8,034	950	8,433	7,043	8,433	19,368	(9,684)	9,684
100-5611-195	DENTAL INSURANCE	1,639	2,185	2,731	1,821	2,731	3,278	(1,093)	2,185
100-5611-199	EMPLOYEE HEALTH CONTRIB.(1%)	-	-	-	-	-	-	-	-
	TOTAL	17,384	18,713	19,361	16,365	19,361	32,807	(15,466)	17,341
OPERATING EXPENSES									
100-5611-220	SUPPLIES & MATERIALS	12,375	13,225	12,375	2,540	13,040	15,000	(2,625)	12,375
100-5611-310	OUTSIDE SERVICES	71,500	71,482	71,500	7,656	71,500	80,000	(8,500)	71,500
100-5611-320	OUTSIDE PRUNING SERVICES	125,000	125,000	125,000	-	214,153	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	306,420	277,727	(61,125)	216,602
TOTAL FORESTRY		290,712	289,662	294,302	54,688	362,347	380,132	(108,707)	271,425



2025 City of Middleton Budget

OTHER GENERAL FUND OPERATING BUDGETS

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	LEGAL COUNSEL							
OPERATING EXPENSES								
100-5130-990 CITY ATTORNEY	240,320	217,663	240,320	130,232	240,320	245,220	-	245,220
100-5131-990 LEGAL COUNSEL - PERSONNEL	10,000	252	10,000	-	10,000	10,000	-	10,000
100-5131-991 LEGAL COUNSEL - STORMWATER	-	-	-	-	-	-	-	-
TOTAL	285,320	272,694	250,320	175,882	250,320	255,220	-	255,220
TOTAL LEGAL COUNSEL	285,320	272,694	250,320	175,882	250,320	255,220	-	255,220
GENERAL PERSONNEL BENEFITS								
OPERATING EXPENSES								
100-5190-991 INCOME CONTINUATION INSURANCE	-	-	-	-	-	-	-	-
100-5190-992 VISION CARE	-	73	-	375	375	-	-	-
100-5196-990 GROUP LIFE INSURANCE	25,000	22,072	25,000	18,296	25,000	25,000	-	25,000
TOTAL	25,000	22,145	25,000	18,671	25,375	25,000	-	25,000
TOTAL GENERAL PERSONNEL BENEFITS	25,000	22,145	25,000	18,671	25,375	25,000	-	25,000
RISK MANAGEMENT								
OPERATING EXPENSES								
100-5194-990 PROPERTY & LIABILITY INSURANCE	350,000	350,000	375,000	375,000	375,000	400,000	(25,000)	375,000
TOTAL	350,000	350,000	375,000	375,000	375,000	400,000	(25,000)	375,000
TOTAL RISK MANAGEMENT	350,000	350,000	375,000	375,000	375,000	400,000	(25,000)	375,000
NON-DEPARTMENTAL								
OPERATING EXPENSES								
100-5810-220 SUPPLIES & MATERIALS	-	1,196	-	194	200	-	-	-
100-5810-320 PROFESSIONAL SERVICES	-	-	180,702	5,000	180,702	-	-	-
100-5810-422 FUEL	250	411	250	347	300	250	-	250
100-5810-890 MANUFACTURING ASSMT FEE	9,611	9,553	9,611	-	9,611	9,611	-	9,611
100-5810-990 MISC. EXPENSES	48,219	55,283	49,519	33,714	49,000	50,035	-	50,035
100-5810-992 BANK FEES	7,500	14,244	7,500	6,735	14,000	12,500	-	12,500
100-5810-998 SICK ACCRUAL ACTIVITY	250,000	432,133	250,000	-	-	250,000	-	250,000
100-5810-998 TOTAL	315,580	512,868	497,582	45,990	253,813	322,396	-	322,396
TOTAL NON-DEPARTMENTAL	315,580	512,868	497,582	45,990	253,813	322,396	-	322,396
MISCELLANEOUS EXPENSES								
OPERATING EXPENSES								
100-5191-990 TAX WRITE OFFS	11,461	2,263	11,461	1,955	11,461	11,461	(5,736)	5,725
100-5246-990 WEIGHTS & MEASURES	4,400	2,800	5,250	5,250	5,250	5,250	-	5,250
TOTAL	15,861	5,063	16,711	7,205	16,711	16,711	(5,736)	10,975
TOTAL MISCELLANEOUS EXPENSES	15,861	5,063	16,711	7,205	16,711	16,711	(5,736)	10,975
TOTAL OTHER OPERATING BUDGETS	991,761	1,162,771	1,164,613	622,749	921,219	1,019,327	(30,736)	988,591



2025 City of Middleton Budget

TRANSFERS AND CONTINGENCY

	2023		2024			2025			
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	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	1,409,912	1,409,912	1,597,392	1,597,392	1,597,392	1,662,061	(10,264)	1,651,797
100-5923-993	TRANS TO YOUTH CTR FD 214	110,933	110,933	95,886	95,886	95,886	95,886	-	95,886
100-5923-996	TRANS TO FD 412 PW CAPITAL	-	-	-	-	-	-	-	-
100-5923-997	TRANS TO FD 416 OTHER CAPITAL	-	-	11,500	-	11,500	-	-	-
100-5923-998	OTHER TRANSFER OUT	-	120,137	698,393	-	698,393	574,086	(18,536)	555,550
100-5923-999	TRANSFER TO DEBT SVC FD 300	-	-	-	-	-	-	-	-
100-5925-999	TRANSFER TO OPEB FUND	-	-	-	-	-	-	-	-
	TOTAL	1,520,845	1,640,982	2,403,171	1,693,278	2,403,171	2,332,033	(28,800)	2,303,233
	TOTAL TRANSFERS	1,520,845	1,640,982	2,403,171	1,693,278	2,403,171	2,332,033	(28,800)	2,303,233
CONTINGENCY									
OPERATING EXPENSES									
100-7050-997	EMERGENCY CONTINGENCY	500,000	-	-	-	-	-	-	
100-7050-998	PERSONNEL CONTINGENCY	65,000	-	(150,000)	-	(150,000)	100,000	-	100,000
100-7050-999	RESERVE FOR CONTINGENCIES	100,349	-	138,775	-	138,775	170,000	(70,000)	100,000
	TOTAL	665,349	-	(11,225)	-	(11,225)	270,000	(70,000)	200,000
	TOTAL CONTINGENCY	665,349	-	(11,225)	-	(11,225)	270,000	(70,000)	200,000
	TOTAL TRANSFERS AND CONTINGENCY	2,186,194	1,640,982	2,391,946	1,693,278	2,391,946	2,602,033	(98,800)	2,503,233



2025 City of Middleton Budget

TOURISM REVENUES

		2023		2024			2025		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
TAXES									
201-4121-00	ROOM TAX	1,260,000	1,524,120	1,425,496	713,460	1,525,000	1,552,645	-	1,552,645
	TOTAL	1,260,000	1,524,120	1,425,496	713,460	1,525,000	1,552,645	-	1,552,645
TOTAL TOURISM REVENUES		1,260,000	1,527,042	1,425,496	714,835	1,525,000	1,552,645	-	1,552,645



2025 City of Middleton Budget

TOURISM EXPENDITURES

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
TOURISM ADMINISTRATION								
WAGES								
201-5545-110 SALARIES-FULL-TIME	204,089	191,649	211,573	117,334	211,573	214,324	726	215,050
201-5545-135 LONGEVITY	-	-	-	-	-	-	-	-
TOTAL	204,089	191,649	211,573	117,334	211,573	214,324	726	215,050
PERSONNEL BENEFITS								
201-5545-190 FRINGE BENEFITS	-	-	-	-	-	-	-	-
201-5545-192 RETIREMENT	13,878	12,657	14,599	9,077	14,599	14,896	50	14,946
201-5545-193 FICA	15,613	14,281	16,185	8,772	16,185	16,396	55	16,451
201-5545-194 HEALTH INSURANCE	30,642	29,973	32,448	18,177	32,448	46,628	-	46,628
201-5545-195 DENTAL INSURANCE	4,924	3,247	3,293	2,100	3,293	4,924	-	4,924
TOTAL	65,057	60,158	66,525	38,126	66,525	82,844	105	82,949
OPERATING EXPENSES								
201-5545-205 MEALS	1,600	1,454	2,000	873	2,000	2,000	-	2,000
201-5545-220 SUPPLIES & MATERIALS	3,200	1,635	4,000	1,505	4,000	4,000	-	4,000
201-5545-250 POSTAGE	2,100	1,669	2,100	1,623	1,600	2,100	-	2,100
201-5545-260 PRINTING	5,000	850	5,100	849	2,000	7,400	-	7,400
201-5545-270 WEB SITE	25,052	27,469	10,600	4,833	9,000	10,000	-	10,000
201-5545-280 COMMUNICATION	1,630	1,079	1,868	833	1,997	1,940	-	1,940
201-5545-340 BUILDINGS & GROUNDS MAINT	18,000	11,716	18,000	7,310	14,000	25,000	-	25,000
201-5545-440 TRAINING	14,500	13,060	24,000	15,486	17,500	24,000	-	24,000
201-5545-441 TRAVEL	16,500	7,157	15,000	1,466	4,000	15,000	-	15,000
201-5545-445 MILEAGE	200	-	200	-	-	200	-	200
201-5545-460 INSURANCE	2,600	2,600	2,600	2,450	2,600	2,800	-	2,800
201-5545-470 UTILITIES	7,500	3,015	7,500	1,860	3,000	7,500	-	7,500
201-5545-480 RESEARCH	64,500	14,930	64,400	12,190	13,000	64,900	-	64,900
201-5545-481 SOFTWARE	13,200	7,260	8,000	6,325	8,000	8,000	-	8,000
201-5545-482 BRAND REFRESH	-	-	-	-	-	-	-	-
201-5545-490 OTHER EXPENSES	5,000	5,443	7,000	3,038	4,500	7,000	-	7,000
TOTAL	180,582	99,339	172,368	60,641	87,197	181,840	-	181,840
TOTAL TOURISM ADMINISTRATION	449,728	351,145	450,466	216,101	365,295	479,008	831	479,839



2025 City of Middleton Budget

TOURISM EXPENDITURES	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	MOBILE VISITORS CENTER							
OPERATING EXPENSES								
201-5543-420 MOTOR FUEL & LUBE	2,000	398	1,200	233	250	2,000	-	2,000
201-5543-460 INSURANCE	-	-	-	-	-	-	-	-
201-5543-490 OTHER EXPENSES	100	11	100	8	8	100	-	100
TOTAL	2,100	409	1,300	241	258	2,100	-	2,100
TOTAL MOBILE VISITORS CENTER	2,100	409	1,300	241	258	2,100	-	2,100
OTHER TOURISM EXPENDITURES								
OPERATING EXPENSES								
201-5531-990 TOURISM GRANTS	45,000	25,370	45,000	4,580	15,000	45,000	-	45,000
201-5531-991 MASC (SPORTS COMMISSION) GRANTS	40,000	7,500	40,000	-	-	40,000	-	40,000
201-5531-993 TRADE SHOW GRANTS	34,000	5,461	34,000	14,907	16,000	34,000	-	34,000
201-5531-995 DESTINATION PARTNERSHIP	125,000	74,376	125,000	67,348	80,000	125,000	-	125,000
201-5538-980 CITY BRANDING	-	-	-	-	-	-	-	-
201-5538-990 STREET BANNERS	-	-	-	-	-	-	-	-
201-5539-260 ADVERTISING	370,115	345,186	392,310	248,438	392,000	484,955	-	484,955
201-5539-265 BROCHURE EXPENSES	40,000	18,500	40,000	-	30,000	35,000	-	35,000
201-5540-490 OTHER EXPENSES	-	-	-	-	-	-	-	-
201-5540-990 PROMOTIONS	13,000	9,110	20,000	4,468	20,000	20,000	-	20,000
201-5541-990 DESTINATION MADISON PAYMENTS	214,200	259,100	233,920	121,282	260,000	260,000	-	260,000
201-5542-990 MARKETING EXPENSE - PILCH	-	-	-	-	-	-	-	-
201-5544-350 BUILDING MAINT. PROJECTS	-	-	13,000	-	13,000	-	-	-
201-5550-990 PUBLIC RELATIONS	11,000	6,845	10,500	6,128	10,500	11,000	-	11,000
201-5552-490 OTHER (TROLLEY EXPENSES)	-	-	-	-	-	-	-	-
201-5554-990 RESERVE FOR CONTINGENCY	20,000	-	20,000	4,547	4,547	20,000	-	20,000
201-5554-998 PERSONNEL CONTINGENCY	-	-	-	-	-	-	-	-
TOTAL	912,315	751,448	973,730	471,697	841,047	1,074,955	-	1,074,955
TOTAL OTHER TOURISM EXPENDITURES	912,315	751,448	973,730	471,697	841,047	1,074,955	-	1,074,955
TOTAL TOURISM EXPENDITURES	1,364,143	1,103,002	1,425,496	688,040	1,206,600	1,556,063	831	1,556,894



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2025

Tourism

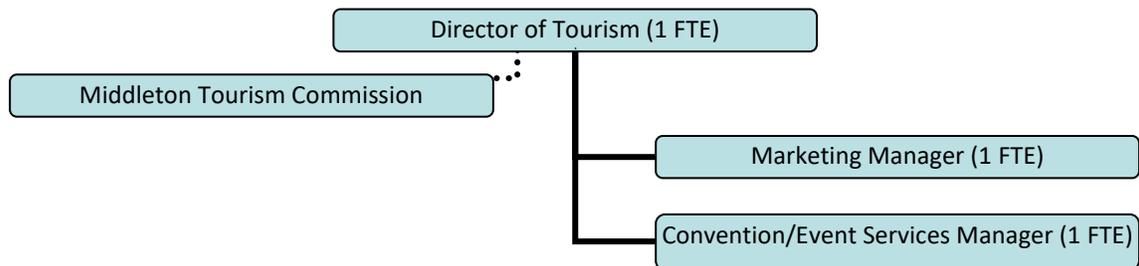
DEPARTMENT: Tourism

DIRECTOR: Mari Olson

MISSION:

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

ORGANIZATIONAL CHART



AUTHORIZED POSITION LIST	2018	2019	2020	2021	2022	2023	2024
Director	1	1	1	1	1	1	1
Tourism Information Manager (Jan-June in 2019)	1	1	0	0	0	0	0
Event Coordinator Liaison (Jan.-March in 2019)	1	1	0	0	0	0	0
Marketing Manager	0	1	1	1	1	1	1
Convention/Events Services Manager	0	1	1	1	1	1	1
Total	3	5	3	3	3	3	3

***Marketing manager and Convention/events services manager positions created September and October 2019**

****There was not a full-time marketing manager from March through August 2024, as the director of tourism performed both duties until the position was filled.**

MAJOR RESPONSIBILITIES:

1. Develop and facilitate marketing and advertising strategies to promote Middleton as a meeting, event, sports tourism, and visitor destination
2. Provide information to visitors via the Middleton Visitors Center, as well as through marketing collateral through various channels (print, digital, etc.)
3. Provide resources, information and support for meeting, convention, event, and group tour planners to promote local economic development and generate overnight stays
4. Represent Visit Middleton at community events, industry events, and public meetings
5. Promote and support tourism in Middleton through grants and sponsorships
6. Work cooperatively with other city departments to ensure city goals are achieved
7. Work with, and liaise between city/commission/Visit Middleton, tourism partners throughout the county and state in order to achieve marketing and visitor spending goals

2025 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 additional marketing strategies to reach meeting/group planners and sports markets
4. Expand on the Meeting Planner Incentive Initiative through the grant program and printed collateral
5. Update and/or reimagine the current grant program to streamline process

SIGNIFICANT ISSUES FORECAST FOR 2025:

1. Hotel meeting and convention projections for 2025 are down countywide; reportedly nationwide. This is due to the nature of meeting planning being a multi-year process and 2025 would have normally been scheduled out in 2020, which was a pandemic year. This will be the first year out of the pandemic when the meeting planner world's schedules "reset" to regular rotations and new contracts. This will undoubtedly affect revenue unless new business can be secured.
2. Nationwide, business travel has not rebounded. Pandemic forecasts were to expect a return by 2026, but no one believes this to still be accurate. Business travel is no longer forecast to return to pre-pandemic levels.
3. Event permitting has required at least half, if not more, of the convention and events services position's time at least half of the year. Almost none of the events seeking permitting are related to tourism, but are residential events/groups/etc. scheduling and reserving park space/street use for local family and business events. 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. Visit Middleton has also been advised by Destination Wisconsin, the overarching tourism advisory board for the state, that hotel tax dollars are not supposed to be spent on city employee staffing or municipal programs; as city permitting is not a tourism marketing or development task, tourism staff and hotel tax dollars are not meant to subsidize this task. Tourism also cannot hire a part-time employee to staff permitting for the city as a solution to offset the convention and events services manager's workload. A proposed solution: an employee is hired within parks and recreation to manage all bookings, reservation requests, permitting, and city parks event planning, including Stone Horse Green event planning and marketing, combining it within one position and removing duties from tourism and the city clerk's office.

4. Inflation has affected the cost of materials, marketing, membership fees, travel and conference/training fees, thus increasing some budget lines.
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.

DEPARTMENT ACCOMPLISHMENTS IN 2024:

1. Visit Middleton will complete an updated/upgraded visitor experience within the Middleton Visitors Center at the depot by year-end. This project is led by the convention and events services manager, Laura Portz, who manages the visitor center experience.
2. In a 26-month timeframe (June 2022 to August 2024), the director will have served as both full-time director and marketing manager for a total of 15 months, without losing engagement.

WORKLOAD ACTIVITIES*	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Projected
Marketing sweepstakes	4	4	1	2	2	2	2	2
Social media contests	0	12	1	11	10	14	5	6
Social media posts*	553	600	357	464	271	216	200	220
e-newsletter distribution	24	24	19	21	20	25	25	25
Traditional ads (print/digital) – leisure and meeting planner	Newly added field in 2023 (believe this is worth tracking)					24	35	32
Partner e-newsletter	3	3	3	4	4	0	1	2
Special event permits	39	28	6	18	33	33	32	33
Convention services	17	10	2	8	19	25	29	25
Grants (<i>tourism, tradeshow, MASC, destination partnership</i>)	18	20	3	17	13	23	17	25
Visitor Center Numbers	N/A				572	421	500	550
Trolley ridership**	6093	6000	0	1262	3544	NA		

*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. 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.



2025 City of Middleton Budget

LIBRARY REVENUE

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
INTERGOVERNMENTAL REVENUE								
212-4342-00 CROSS COUNTY BORDER REIMB.	12,260	5,556	12,260	8,173	8,260	13,769	-	13,769
212-4343-00 CO. AID FIXED COST-FACL. REIM	-	3,352	-	-	-	-	-	-
212-4344-00 CO. AID FIXED COST-OPER. REIM	945,737	945,738	974,590	974,590	974,590	1,009,776	-	1,009,776
TOTAL	957,997	954,646	986,850	982,763	982,850	1,023,545	-	1,023,545
PUBLIC CHARGES FOR SERVICES								
212-4611-00 COPIES AND FAX	14,000	12,294	28,000	12,145	17,000	18,000	-	18,000
TOTAL	14,000	12,294	28,000	12,145	17,000	18,000	-	18,000
MISCELLANEOUS REVENUES								
212-4810-00 INTEREST ON INVESTMENTS	-	24,070	11,000	4,905	11,000	11,000	-	11,000
212-4811-00 TRANSFER IN - GEN. FUND	1,409,912	1,409,912	1,597,392	1,597,392	1,597,392	1,662,061	(10,264)	1,651,797
212-4811-03 CREDIT CARD REBATE PROGRAM	6,000	6,438	6,000	-	6,000	6,000	-	6,000
212-4820-00 SALES TAX REMIT DISCOUNT	-	8	2	5	4	2	-	2
212-4880-00 MISC. REVENUE	-	10	10	0	10	10	-	10
TOTAL	1,415,912	1,440,438	1,614,404	1,602,302	1,614,406	1,679,073	(10,264)	1,668,809
TOTAL LIBRARY REVENUE	2,387,909	2,407,378	2,629,254	2,597,210	2,614,256	2,720,618	(10,264)	2,710,354



2025 City of Middleton Budget

LIBRARY OPERATIONS

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
WAGES								
212-5511-110 SALARIES-FULL-TIME	970,052	964,072	1,011,001	738,284	1,011,001	1,043,788	5,053	1,048,841
212-5511-111 PART-TIME CLASSIFIED	353,638	214,890	424,896	192,624	249,896	429,500	2,098	431,598
212-5511-112 PART-TIME NON-CLASSIFIED	-	197,540	102,168	162,818	207,168	131,040	-	131,040
212-5511-117 OVERTIME	-	-	-	658	658	-	-	-
212-5511-135 LONGEVITY	4,522	4,457	4,613	-	-	4,705	-	4,705
TOTAL	1,328,212	1,380,959	1,542,678	1,094,384	1,468,723	1,609,033	7,151	1,616,184
PERSONNEL BENEFITS								
212-5511-145 UNEMPLOYMENT PAYMENT	-	39	-	-	-	-	-	-
212-5511-192 RETIREMENT	57,780	75,984	83,576	66,439	83,576	72,870	364	73,234
212-5511-193 FICA	101,608	103,523	116,044	82,175	116,044	123,091	400	123,491
212-5511-194 HEALTH INSURANCE	175,548	139,465	158,236	111,513	158,236	171,144	-	171,144
212-5511-195 DENTAL INSURANCE	21,394	14,298	14,283	11,127	14,283	14,283	-	14,283
TOTAL	356,330	333,309	372,139	271,254	372,139	381,388	764	382,152
OPERATING EXPENSES								
212-5511-210 OFFICE SUPPLIES	26,020	19,978	26,020	15,327	26,020	26,020	-	26,020
212-5511-230 BOOKS	154,306	178,443	159,306	111,347	159,306	177,485	(18,179)	159,306
212-5511-232 PERIODICALS	14,000	13,236	14,000	14,599	14,000	14,000	-	14,000
212-5511-233 AUDIO	46,200	39,788	46,200	23,318	46,200	46,200	-	46,200
212-5511-250 POSTAGE	-	807	1,000	434	1,000	1,000	-	1,000
212-5511-260 ADVERTISING & PRINTING	2,000	414	2,000	1,163	2,000	2,000	-	2,000
212-5511-270 TELEPHONE	11,593	11,733	11,593	8,024	11,593	12,000	-	12,000
212-5511-280 COMMUNICATIONS	-	-	-	-	-	-	-	-
212-5511-310 LINK SERVICES	81,316	81,316	81,316	80,097	80,816	79,221	-	79,221
212-5511-315 OUTSIDE SERVICES	50,988	50,988	52,108	42,490	52,108	57,108	-	57,108
212-5511-330 ELECTRONIC RESOURCES	17,015	16,690	17,015	16,564	16,815	18,413	-	18,413
212-5511-335 LIBRARY - DIGITAL RESOURCES	57,110	63,186	61,210	68,590	66,210	43,031	-	43,031
212-5511-340 BUILDINGS & GKROUNDS MAINT	39,982	68,727	40,482	54,349	60,482	45,482	-	45,482
212-5511-410 EQUIPMENT MAINTENANCE	45,324	38,493	45,824	35,100	45,824	45,824	-	45,824
212-5511-420 COPIER LEASE/MAINTENANCE	22,766	22,787	22,766	19,403	22,766	22,766	-	22,766
212-5511-422 FUEL	-	-	2,000	-	2,000	3,000	-	3,000
212-5511-440 TRAINING & DEVELOPMENT	10,000	11,205	10,350	7,617	10,350	11,650	-	11,650
212-5511-450 MILEAGE	4,620	1,260	2,620	330	2,320	2,620	-	2,620
212-5511-460 INSURANCE	27,900	27,900	26,900	26,900	26,900	29,700	-	29,700
212-5511-470 UTILITIES	57,227	53,759	56,727	42,250	56,727	57,677	-	57,677
212-5511-490 PROGRAMMING	35,000	34,367	35,000	24,472	35,000	35,000	-	35,000
212-5511-999 CONTINGENCY	-	-	-	-	-	-	-	-
TOTAL	703,367	972,960	714,437	593,919	739,982	730,197	(18,179)	712,018
TOTAL LIBRARY OPERATIONS	2,387,909	2,687,228	2,629,254	1,959,558	2,580,844	2,720,618	(10,264)	2,710,354



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2025

Public Library

DEPARTMENT: Library

DIRECTOR: Jocelyne Sansing

MISSION:

“Dedicated to fostering a love of learning and providing access to resources for all members of the community.”

VISION:

“Inspiring lives, empowering Middleton.”

VALUES:

Community, Welcoming, Information Service, Access, Gathering, Learning, Engagement, Helpfulness, Safe

AUTHORIZED POSITION LIST

<u>PERMANENT FTE</u>	<u>2024</u>	<u>2025</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 2025:

- 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 South Central Library System leader in print and digital circulation per capita for a city of its population, and is the second busiest library in the seven county South Central Library System.

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 in 2018. 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 were completed in 2024.

- 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, collection growth, and interest/demand from the community. Physical material circulation remains high and shelf space dedication to collections is limited.
- 3. Costs** – 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 was restored in 2024.

2025 intergovernmental funding remains stable but tight, as the Dane County reimbursement for 2025 uses data from the 2021, 2022, 2023 annual reports. This is a 18% increase in the city's general fund transfer since 2020, or a 3.6% five-year average annual increase.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual
City-General Fund	\$1,307,784	\$1,362,944	\$1,381,416	\$1,409,912	\$1,597,392

MAJOR WORKLOAD STATISTICS:

WORKLOAD ACTIVITIES	2018	2019	2020 *Impacted by COVID-19*	2021 *Impacted by COVID-19*	2022	2023
Annual physical circulation	730,404	704,692	320,500	461,679	515,679	503,562
Registered borrowers	19,834	19,936	18,777	18,923	18,962	19,333
Interlibrary loans provided to other LINK libraries	219,252	193,389	89,997	130,198	112,369	102,771
Interlibrary loans received from other LINK libraries	231,586	229,559	120,987	203,789	180,784	174,405
Physical books owned	90,251	84,568	85,200	91,895	85,464	83,601
Audiovisual owned	28,317	27,100	27,265	22,304	14,621	12,808
Digital use: eBooks, audio, magazines, databases	75,160	88,590	137,980	144,247	246,495	674,761
Programs and events	1,010	1,065	1,020	913	1,165	945
Number of participants at events	40,884	47,777	40,000	32,590	38,783	32,035
Annual visitor count	371,703	360,002	150,900	139,384	212,045	237,119
Annual hours of operation	3,520	3,520	1,850	3,380	3,153	3518
Public computers	72	72	72	72	68	54
Public internet use sessions & WIFI use	245,435	254,250	220,000	102,645	163,339	100,883
Study room bookings	7,820	7,204	1,380	1,462	3,812	4,454



Library Trust & Special Activities (Fund 204)

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Projected</u>	<u>2025</u> <u>Recommended</u>
<u>REVENUES</u>				
Reimbursements	4,823	5,000	5,000	10,000
Library Endowment General	30,818	10,000	10,000	20,000
Library Endowment Large Print	3,625	5,000	5,000	10,000
Library Gifts	241	-	-	-
SCLS Foundation	24,054	5,000	5,000	10,000
Katie's Kids Donatinos	1,000	-	-	-
Miscellaneous	1,744	-	-	-
Total Revenues	\$ 66,305	\$ 25,000	\$ 25,000	\$ 50,000
<u>EXPENDITURES</u>				
Reimbursements	1,422	5,000	5,000	10,000
Library Endowment General	3,120	10,000	10,000	20,000
Library Endowment Large Print	396	5,000	5,000	10,000
Library Gifts Expenditures	-	-	-	-
SCLS Foundation Expenses	886	5,000	5,000	10,000
Katie's Kids Expenditures	8,061	-	-	-
Miscellaneous	500	-	-	-
Total Expenditures	\$ 14,385	\$ 25,000	\$ 25,000	\$ 50,000
<u>NON OPERATING REVENUES</u>				
Transfers In	6,959	-	-	-
Transfers Out	-	-	-	-
Total Non-Operating Revenues	\$ 6,959	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 58,880	\$ -	\$ -	\$ -
<u>NET POSITION</u>				
Beginning Net Position	\$ 389,525	\$ 448,405	\$ 448,405	\$ 448,405
Ending Net Position	448,405	448,405	448,405	448,405
NET POSITION - END OF YEAR	\$ 448,405	\$ 448,405	\$ 448,405	\$ 448,405



2025 City of Middleton Budget

YOUTH CENTER REVENUE		2023		2024			2025		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
CONTRIBUTIONS									
214-4500-01	MCPASD CONTRIBUTION	18,500	18,500	18,500	-	18,500	24,000	-	24,000
214-4500-03	DANE COUNTY CONTRIBUTION	10,021	10,923	10,923	12,516	11,688	11,688	-	11,688
214-4500-04	UNITED WAY CONTRIBUTION	12,500	12,500	12,500	7,292	12,500	20,000	-	20,000
	TOTAL	28,521	41,923	41,923	19,808	42,688	55,688	-	55,688
DONATIONS									
214-4700-01	GENERAL DONATIONS TO YC	8,000	8,154	8,000	4,077	8,000	8,000	-	8,000
214-4700-03	MCPASD CASH MATCH	4,750	4,750	3,747	4,750	4,750	4,750	-	4,750
214-4700-04	MISC DONATIONS	-	400	-	690	690	-	-	-
	TOTAL	12,750	13,304	11,747	9,517	13,440	12,750	-	12,750
MISCELLANEOUS REVENUES									
214-4800-01	TRANSFER IN FR GEN. FUND	110,933	110,933	95,886	95,886	95,886	95,886	-	95,886
214-4800-02	TRANSFER IN ARPA FUND	20,000	-	33,000	33,000	33,000	-	-	-
	TOTAL	110,933	110,933	128,886	128,886	128,886	95,886	-	95,886
TOTAL YOUTH CENTER REVENUE		152,204	166,160	182,556	158,210	185,014	164,324	-	164,324



2025 City of Middleton Budget

YOUTH CENTER OPERATIONS

		2023		2024			2025		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
WAGES									
214-5100-110	SALARIES-FULL-TIME	83,791	84,605	88,399	63,763	96,500	85,492	410	85,902
214-5100-120	LTE WAGES	35,740	12,886	32,750	9,105	32,750	33,750	-	33,750
214-5100-135	LONGEVITY	-	-	-	-	-	-	-	-
	TOTAL	119,531	97,491	121,149	72,868	129,250	119,242	410	119,652
PERSONNEL BENEFITS									
214-5100-192	RETIREMENT	7,628	8,303	2,341	6,216	-	5,942	28	5,970
214-5100-193	FICA	9,144	6,159	9,268	4,816	-	9,123	30	9,153
214-5100-194	HEALTH INSURANCE	21,171	24,360	22,424	9,651	-	2,500	-	2,500
214-5100-195	DENTAL INSURANCE	2,531	2,739	2,531	1,052	-	-	-	-
	TOTAL	40,474	41,560	36,564	21,734	-	17,565	58	17,623
OPERATING EXPENSES									
214-5100-220	SUPPLIES & MATERIALS	4,375	4,178	4,500	3,163	4,500	5,500	-	5,500
214-5100-221	FUNDRAISING MATERIALS	300	460	300	2	300	300	-	300
214-5100-280	COMMUNICATION	480	549	850	415	550	850	-	850
214-5100-310	TRIPS	1,500	1,847	3,000	2,493	3,000	3,000	-	3,000
214-5100-440	TRAINING & DEVELOPMENT	200	199	200	91	200	400	-	400
214-5100-480	NUTRITIONAL SUPPLIES & MATS	8,344	8,105	7,493	5,625	9,000	8,693	-	8,693
214-5301-996	CASH MATCH	9,500	-	8,500	-	8,500	7,500	-	7,500
214-5301-998	PERSONNEL CONTINGENCY	-	-	-	-	-	-	-	-
	TOTAL	24,699	15,338	24,843	11,789	26,050	26,243	-	26,243
TOTAL YOUTH CENTER OPERATIONS		184,704	154,390	182,556	106,391	155,300	163,050	468	163,518



Impact Fee Funds (Fund 200)

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Projected</u>	<u>2025</u> <u>Recommended</u>
REVENUES				
Fire Impact Fee	2,681	-	-	-
EMS Impact Fee	2,730	-	-	-
Police Impact Fee	-	-	-	-
Investment and Interest Income	50,695	5,000	25,000	25,000
Total Revenues	\$ 56,106	\$ 5,000	\$ 25,000	\$ 25,000
EXPENDITURES				
Administrative Expenses	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfer to Debt Service (Fire/EMS)	(65,000)	(120,000)	(120,000)	(120,000)
Transfer to Debt Service (Police)	(150,000)	(95,000)	(95,000)	(95,000)
Other Transfers In (Out)	-	-	-	-
Total Other Sources (Uses)	(215,000)	(215,000)	(215,000)	(215,000)
NET CHANGE IN FUND BALANCE	(158,894)	(210,000)	(190,000)	(190,000)
FUND BALANCE				
Fire & EMS Impact Fees				
Beginning Fund Balance	\$ 521,233	\$ 486,991	\$ 486,991	\$ 383,658
Ending Fund Balance	486,991	370,325	383,658	280,325
Police Impact Fees				
Beginning Fund Balance	\$ 719,635	\$ 594,982	\$ 594,982	\$ 508,316
Ending Fund Balance	594,982	501,649	508,316	421,649
NET AVAILABLE FUND BALANCE	\$ 1,081,974	\$ 871,974	\$ 891,974	\$ 701,974



Subdivider Fund (Fund 206)

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Projected</u>	<u>2025</u> <u>Recommended</u>
REVENUES				
Stormwater Fee-in-Lieu	10,919	50,000	25,000	25,000
City GIS Fees	9,611	-	30,000	25,000
Fee-in-Lieu Street Construction	249,948	-	250,000	-
Total Revenues	\$ 270,478	\$ 50,000	\$ 305,000	\$ 50,000
EXPENDITURES				
Stormwater Expenditures	-	50,000	-	25,000
GIS Expenditures	-	-	10,000	25,000
Miscellaneous	-	-	-	-
Total Expenditures	\$ -	\$ 50,000	\$ 10,000	\$ 50,000
OTHER FINANCING SOURCES & USES				
Transfers In	-	-	-	-
Transfer Out	-	-	-	(120,000)
Total Capital Contributions	\$ -	\$ -	\$ -	\$ (120,000)
CHANGE IN NET POSITION	\$ 270,478	\$ -	\$ 295,000	\$ (120,000)
NET POSITION				
Beginning Net Position	\$ 1,161,734	\$ 1,432,212	\$ 1,432,212	\$ 1,727,212
Ending Net Position	1,432,212	1,432,212	1,727,212	1,607,212
NET POSITION - END OF YEAR	\$ 1,432,212	\$ 1,432,212	\$ 1,727,212	\$ 1,607,212



Police Special Activities (Fund 208)

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Projected</u>	<u>2025</u> <u>Recommended</u>
<u>REVENUES</u>				
Bullet Proof Vests	2,625	10,000	6,000	5,000
Evidentiary Money Revenue	-	-	-	-
Police Department Donations	22,000	5,000	2,000	15,000
Canine Donations	680	5,000	12,000	5,000
Miscellaneous	-	-	-	-
Total Revenues	\$ 25,305	\$ 20,000	\$ 20,000	\$ 25,000
<u>EXPENDITURES</u>				
Bullet Proof Vests	7,390	5,000	-	5,000
Canine Supplies	2,078	5,000	5,000	15,000
Capital Outlay	-	-	-	-
Miscellaneous	12,838	10,000	5,000	25,000
Total Expenditures	\$ 22,306	\$ 20,000	\$ 10,000	\$ 45,000
<u>NON OPERATING REVENUES</u>				
Transfers In	-	-	-	-
Investment Income	-	-	-	-
Total Capital Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 2,999	\$ -	\$ 10,000	\$ (20,000)
NET POSITION				
Beginning Net Position	\$ 44,064	\$ 47,063	\$ 47,063	\$ 57,063
Ending Net Position	47,063	47,063	57,063	37,063
NET POSITION - END OF YEAR	\$ 47,063	\$ 47,063	\$ 57,063	\$ 37,063



EMS Special Activities (Fund 209)

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Projected</u>	<u>2025</u> <u>Recommended</u>
REVENUES				
WI EMS Funding Assistance Pgm.	12,195	30,000	8,338	25,000
EMS Flex Grant	18,693		-	
Miscellaneous	2,350	-	2,100	10,000
Total Revenues	\$ 33,238	\$ 30,000	\$ 10,438	\$ 35,000
EXPENDITURES				
EMS FAP Expenditures	-	30,000	10,000	35,000
EMS Flex Grant Expenditures	13,499	-	-	
Miscellaneous	-	-	-	10,000
Total Expenditures	\$ 13,499	\$ 30,000	\$ 10,000	\$ 45,000
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfer Out	(66,538)	-	-	-
Total Capital Contributions	\$ (66,538)	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ (46,799)	\$ -	\$ 438	\$ (10,000)
NET POSITION				
Beginning Net Position	\$ 82,660	\$ 35,861	\$ 35,861	\$ 36,299
Ending Net Position	35,861	35,861	36,299	26,299
NET POSITION - END OF YEAR	\$ 35,861	\$ 35,861	\$ 36,299	\$ 26,299



Public Lands Special Activities (Fund 210)

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Projected</u>	<u>2025</u> <u>Approved</u>
<u>REVENUES</u>				
Grants	50,700	-	127,009	-
Parkland Fees-in-Lieu	377,610	100,000	125,000	100,000
Street Tree Fees-in-Lieu	22,500	-	75,000	-
Insurance Recoveries	-	-	-	-
Dog Park Donations	23,426	-	15,000	-
Arbor Day Donations	-	-	-	-
Memorial Donations	-	-	2,000	-
Park Development Revenue	265,944	200,000	200,000	200,000
Public Art Donations	12,965	-	15,000	-
Scholarship Donations	987	-	1,500	-
Flood Damage Donations	-	-	-	-
Gazebo Donations	-	-	-	-
Interest on Invesments	88,159	-	50,000	-
Miscellaneous	45	-	50	-
Total Revenues	\$ 842,336	\$ 300,000	\$ 610,559	\$ 300,000
<u>EXPENDITURES</u>				
Dog Park Supplies & Materials	9,397	20,000	10,000	30,000
Public Arts Expenditures	14,641	10,000	15,000	15,000
Memorial Expenditures	701	5,000	15,000	5,000
Lakeview Tennis Courts	-	-	-	-
Lake Street Boat Launch	-	-	212,800	-
Street Tree Expenditures	3,915	5,000	5,000	-
Parisi Park Shelter	-	900,000	50,000	500,000
Park Development Improvements	23,630	250,000	-	20,000
CXC Trail Improvements	-	-	-	220,000
Bike Park Improvements	307,256	-	10,000	-
Community Center Study	-	-	-	-
PBC Trails & Bridges	-	-	-	-
Miscellaneous	8,937	10,000	10,000	10,000
Total Expenditures	\$ 368,477	\$ 1,200,000	\$ 327,800	\$ 800,000
<u>NON OPERATING REVENUES</u>				
Transfers In	-	-	-	-
Transfer Out	-	-	-	-
Total Capital Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 473,859	\$ (900,000)	\$ 282,759	\$ (500,000)
NET POSITION				
Beginning Net Position	\$ 1,833,503	\$ 2,307,361	\$ 2,307,361	\$ 2,590,120
Ending Net Position	2,307,361	1,407,361	2,590,120	2,090,120
NET POSITION - END OF YEAR	\$ 2,307,361	\$ 1,407,361	\$ 2,590,120	\$ 2,090,120



Senior Center Special Activities (Fund 211)

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Projected</u>	<u>2025</u> <u>Recommended</u>
<u>REVENUES</u>				
Endowment Earnings	6,297	5,000	5,000	10,000
Grant Revenue	6,800	6,800	-	10,000
Senior Center Donations	25,002	20,000	20,000	20,000
Dane County Nutrition Revenue	38,472	32,000	32,000	40,000
Total Revenues	\$ 76,572	\$ 63,800	\$ 57,000	\$ 80,000
<u>EXPENDITURES</u>				
Payment to Dane County	36,754	32,000	32,000	40,000
Grant Expenditures	6,680	1,000	-	10,000
MCF Expenditures	688	800	800	1,000
Gift Expenditures	33,535	25,000	1,000	35,000
Volunteer Program Expenditures	2,085	-	5,000	5,000
Supplies & Materials	4,877	5,000	5,000	9,000
Total Expenditures	\$ 84,618	\$ 63,800	\$ 43,800	\$ 100,000
<u>NON OPERATING REVENUES</u>				
Transfers In	-	-	-	-
Transfer Out	-	-	-	-
Total Capital Contributions	\$ -	\$ -	\$ -	\$ -
<u>CHANGE IN NET POSITION</u>				
	\$ (8,047)	\$ -	\$ 13,200	\$ (20,000)
<u>NET POSITION</u>				
Beginning Net Position	\$ 160,109	\$ 152,062	\$ 152,062	\$ 165,262
Ending Net Position	152,062	152,062	165,262	145,262
<u>NET POSITION - END OF YEAR</u>				
	\$ 152,062	\$ 152,062	\$ 165,262	\$ 145,262



American Rescue Plan Funds (Fund 215)

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Projected</u>	<u>2025</u> <u>Recommended</u>
REVENUES				
Federal Grants	411,733	1,000,000	1,256,435	86,000
Miscellaneous Revenue	-	-	-	-
Total Revenues	\$ 411,733	\$ 1,000,000	\$ 1,256,435	\$ 86,000
EXPENDITURES				
Personnel Expenditures	-	33,000	33,000	-
Operating Expenditures	28,273	402,000	408,389	86,000
Capital Expenditures	383,460	565,000	404,696	-
Total Expenditures	\$ 411,733	\$ 1,000,000	\$ 846,085	\$ 86,000
NON OPERATING REVENUES				
Transfer In	-	-	-	-
Transfer Out	-	-	(410,350)	-
Total Non-Operating	\$ -	\$ -	\$ (410,350)	\$ -
CHANGE IN NET POSITION				
	\$ -	\$ -	\$ -	\$ -
NET POSITION				
Beginning Net Position	\$ -	\$ -	\$ -	\$ -
Ending Net Position	-	-	-	-
NET POSITION - END OF YEAR				
	\$ -	\$ -	\$ -	\$ -



Economic Development Grant Fund (Fund 216)

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Projected</u>	<u>2025</u> <u>Recommended</u>
REVENUES				
Grants	2,127,692	-	847,308	-
Loan Repayments	100,000	100,000	100,000	-
Investment Income	721	-	500	1,000
Total Revenues	\$ 2,228,413	\$ 100,000	\$ 947,808	\$ 1,000
EXPENDITURES				
MERL Program	-	-	-	-
Other Economic Development	2,127,692	-	847,308	-
Miscellaneous	-	-	-	1,000
Total Expenditures	\$ 2,127,692	\$ -	\$ 847,308	\$ 1,000
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfer Out	(100,000)	(100,000)	(100,000)	-
Long Term Debt Issued	-	-	-	-
Investment Income	-	-	-	-
Total Capital Contributions	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ -
CHANGE IN NET POSITION	\$ 721	\$ -	\$ 500	\$ -
NET POSITION				
Beginning Net Position	\$ 16,723	\$ 17,444	\$ 17,444	\$ 17,944
Ending Net Position	17,444	17,444	17,944	17,944
NET POSITION - END OF YEAR	\$ 17,444	\$ 17,444	\$ 17,944	\$ 17,944



Transit Services Fund (Fund 217)

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Projected</u>	<u>2025</u> <u>Recommended</u>
REVENUES				
Grants	-	1,143,290	1,199,091	1,161,985
Investment Income	-	-	-	-
Total Revenues	\$ -	\$ 1,143,290	\$ 1,199,091	\$ 1,161,985
EXPENDITURES				
Madison Metro Transit Service	-	1,712,845	1,707,080	1,736,071
Miscellaneous	-	-	-	-
Total Expenditures	\$ -	\$ 1,712,845	\$ 1,707,080	\$ 1,736,071
OTHER FINANCING SOURCES (USES)				
Transfers In	120,137	529,095	629,095	555,550
Transfer Out	-	-	-	-
Long Term Debt Issued	-	-	-	-
Investment Income	-	-	-	-
Total Capital Contributions	\$ 120,137	\$ 529,095	\$ 629,095	\$ 555,550
CHANGE IN NET POSITION	\$ 120,137	\$ (40,460)	\$ 121,106	\$ (18,536)
NET POSITION				
Beginning Net Position	\$ -	\$ 120,137	\$ 120,137	\$ 241,243
Ending Net Position	120,137	79,677	241,243	222,707
NET POSITION - END OF YEAR	\$ 120,137	\$ 79,677	\$ 241,243	\$ 222,707

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.



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

TARGET ANNUAL GENERAL CAPITAL BORROWING (Based on 2024-2028 CIP)

Category	2025	2026	2027	2028	2029	Total
Administration/Other	\$ -	\$ 94,250	\$ 465,000	\$ -	\$ 50,000	\$ 609,250
Building Inspection	30,000	18,000	15,000	49,000	60,000	172,000
Conservancy Lands	170,000	143,000	106,000	136,000	150,000	705,000
EMS	80,000	100,000	40,000	490,000	100,000	810,000
Information Technology	95,000	225,000	120,000	95,000	125,000	660,000
Library	-	-	-	-	-	-
Parks, Recreation & Forestry	602,000	343,750	355,000	195,000	400,000	1,895,750
Planning	-	-	-	-	-	-
Police	120,000	122,000	125,000	200,000	150,000	717,000
Public Works: Streets	2,014,000	2,000,000	1,935,000	1,950,000	2,000,000	9,899,000
Public Works: Fleet Additions	-	-	-	-	-	-
Public Works: Other Projects	204,000	219,000	54,000	50,000	80,000	607,000
Vehicle Replacement Plan	650,000	700,000	750,000	800,000	850,000	3,750,000
Water Resources	35,000	35,000	35,000	35,000	35,000	175,000
TOTAL	\$ 4,000,000	\$ 20,000,000				

RECOMMENDED ANNUAL GENERAL CAPITAL BORROWING (2025-2029 CIP)

Category	2025	2026	2027	2028	2029	Total
Administration/Other	\$ 250,000	\$ -	\$ -	\$ -	\$ 85,000	\$ 335,000
Building Inspection	235,500	65,000	65,000	65,000	65,000	495,500
Conservancy Lands	120,000	200,000	207,000	222,000	195,000	944,000
EMS	80,000	30,000	80,000	130,000	300,000	620,000
Information Technology	95,000	225,000	120,000	95,000	120,000	655,000
Library	13,000	72,000	300,000	-	-	385,000
Parks, Recreation & Forestry	418,000	398,000	390,000	1,245,000	800,000	3,251,000
Planning	15,000	10,000	75,000	-	50,000	150,000
Police	229,000	195,000	130,000	200,000	100,000	854,000
Public Works: Streets	1,860,000	2,335,000	2,195,000	1,960,000	2,325,000	10,675,000
Public Works: Fleet Additions	35,000	-	-	-	-	35,000
Public Works: Other Projects	180,000	135,000	253,000	48,000	75,000	691,000
Vehicle Replacement Plan	650,000	700,000	750,000	800,000	850,000	3,750,000
Water Resources	-	35,000	35,000	35,000	35,000	140,000
TOTAL	\$ 4,180,500	\$ 4,400,000	\$ 4,600,000	\$ 4,800,000	\$ 5,000,000	\$ 22,980,500

RECOMMENDED TARGET	\$ 4,200,000	\$ 4,400,000	\$ 4,600,000	\$ 4,800,000	\$ 5,000,000	\$ 23,000,000
---------------------------	---------------------	---------------------	---------------------	---------------------	---------------------	----------------------



2025 Recommended Capital Budget Decision Matrix

Type of Project	2025 Proposed	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
Capital Projects Funds & TIF	13,041,086	4,180,500	6,625,000	727,586	450,000	1,058,000
Airport (Non-TIF)	500,000	-	-	25,833	-	474,167
Golf Course	581,000	-	-	300,000	281,000	-
Sewer Utility	503,000	-	-	503,000	-	-
Storm Water Utility	1,376,000	-	-	1,376,000	-	-
Water Utility	3,823,000	-	-	3,823,000	-	-
Fire District	212,295	-	-	-	212,295	-
Total	20,036,381	4,180,500	6,625,000	6,755,419	943,295	1,532,167

Department and Project	Project #	Y / N	2025 Request	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
ADMINISTRATION								
1 Enterprise ERP Software	AD-25-01	Y	550,000	250,000	-	-	300,000	-
2 MRD / DOG Park Parking Lot	AD-25-02	N	720,000	-	-	-	-	-
TOTAL			1,270,000	250,000	-	-	300,000	-
AIRPORT								
1 Replacement of AWOS Equipment	AI-25-01	Y	150,000	-	-	8,333	-	141,667
2 Taxiway A - Design	AI-25-02	Y	150,000	-	-	7,500	-	142,500
3 Runway 10/28 - Design	AI-25-04	Y	200,000	-	-	10,000	-	190,000
TOTAL			500,000	-	-	25,833	-	474,167
BUILDING INSPECTION								
1 Facilities Mechanical Assessments	BI-25-01	Y	35,000	35,000	-	-	-	-
2 City Hall Mechanical Repairs	BI-25-02	Y	4,500	4,500	-	-	-	-
3 Senior Center Front Entry Glass Block	BI-25-03	Y	60,000	60,000	-	-	-	-
4 MOC Booster Pump	BI-25-04	Y	48,000	48,000	-	-	-	-
5 Senior Center Heat Pump Replacment	BI-25-05	N	120,000	-	-	-	-	-
6 Police Department Fire Alarm	BI-25-06	Y	88,000	88,000	-	-	-	-
7 Police Department Locker Room	BI-25-07	N	134,000	-	-	-	-	-
8 MOC Fans	BI-25-08	N	16,000	-	-	-	-	-
9 Police Department Garage Ramp	BI-25-09	N	19,000	-	-	-	-	-
10 Library Exterior Repairs	BI-25-10	N	86,500	-	-	-	-	-
TOTAL			611,000	235,500	-	-	-	-
CONSERVANCY LANDS								
1 Bock Hayfield Prairie Conversion (East & West) Restoratio	CL-25-01	Y	15,000	15,000	-	-	-	-
2 Confluence Pond + North Fork + South Fork Master Plan	CL-25-02	Y	25,000	25,000	-	-	-	-
3 Graber Pond Conservancy Restoration	CL-25-03	Y	20,000	20,000	-	-	-	-
4 Bock Community Forest Restoration	CL-25-04	Y	10,000	10,000	-	-	-	-
5 Pheasant Branch Creek Corridor Restoration	CL-25-06	Y	50,000	-	-	-	-	50,000
6 Middleton Hills Conservancy Restoration	CL-25-07	Y	10,000	10,000	-	-	-	-
7 PB Creek Corridor Bridge redecking	CL-25-08	N	100,000	-	-	-	-	-
8 Bike Trail Signage	CL-25-09	Y	10,000	10,000	-	-	-	-
9 Boundary Marking & Delineation	CL-25-10	Y	20,000	20,000	-	-	-	-
10 Pheasant Branch Tile Break Restoration	CL-25-11	Y	10,000	10,000	-	-	-	-
TOTAL			270,000	120,000	-	-	-	50,000
EMS								
1 HVAC Control Systems and Boiler Upgrade	EM-25-02	Y	80,000	80,000	-	-	-	-
TOTAL			80,000	80,000	-	-	-	-
FIRE DISTRICT								
1 Public Safety (Fire) Capital Reserve	FI-25-01	Y	212,295	-	-	-	212,295	-
TOTAL			212,295	-	-	-	212,295	-



2025 City of Middleton Budget

Department and Project	Project #	Y / N	2025 Request	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
GOLF COURSE								
1 Practice Range: fence, picker cart, and mats	GC-25-01	Y	320,000	-	-	39,000	281,000	-
2 Replacement of patio furniture	GC-25-02	Y	75,000	-	-	75,000	-	-
3 Sprayer	GC-25-03	Y	75,000	-	-	75,000	-	-
4 Rough mower	GC-25-04	Y	46,000	-	-	46,000	-	-
5 Pull behind blower	GC-25-05	Y	15,000	-	-	15,000	-	-
6 Electric utility cart	GC-25-06	Y	15,000	-	-	15,000	-	-
7 Cart path	GC-25-07	Y	25,000	-	-	25,000	-	-
8 Bunker renovation	GC-25-08	Y	10,000	-	-	10,000	-	-
TOTAL			581,000	-	-	300,000	281,000	-
INFORMATION TECHNOLOGY								
1 Computer Replacement Plan	IT-25-01	Y	45,000	45,000	-	-	-	-
2 CityHall/Library Firewall Replacement	IT-25-02	Y	50,000	50,000	-	-	-	-
TOTAL			95,000	95,000	-	-	-	-
LIBRARY								
1 AMH sorter	LB-25-01	N	300,000	-	-	-	-	-
2 Lactation room	LB-25-02	Y	13,000	13,000	-	-	-	-
3 Shades for kids area	LB-25-05	N	8,500	-	-	-	-	-
TOTAL			321,500	13,000	-	-	-	-
PARKS, RECREATION, & FORESTRY								
1 Comprehensive Outdoor Recreation Plan (2026-2030)	PR-25-01	Y	50,000	50,000	-	-	-	-
2 Lakeview Park Entrance Reconstruction	PR-25-02	Y	150,000	150,000	-	-	-	-
3 Tree Inventory	PR-25-03	Y	40,000	40,000	-	-	-	-
4 2025 Pruning Block Supplement	PR-25-04	N	74,800	-	-	-	-	-
5 Walter Bauman Aquatic Center	PR-25-05	*	75,000	50,000	-	-	-	-
6 Redtail Ridge Park Master Plan & Construction	PR-25-06	Y	8,000	-	-	8,000	-	-
7 Playground Replacement Program	PR-25-07	*	115,000	95,000	-	-	-	-
8 ADA Compliancy	PR-25-08	Y	25,000	25,000	-	-	-	-
9 Lakeview Gazebo Renovations	PR-25-09	N	20,000	-	-	-	-	-
10 Stump Grinding	PR-25-10	N	18,300	-	-	-	-	-
11 Parisi Park Shelter	PR-25-11	Y	500,000	-	-	500,000	-	-
12 Athletic Court Maintenance Program	PR-25-12	N	57,500	-	-	-	-	-
13 Urban Forestry Master Plan	PR-25-13	Y	16,000	8,000	-	-	-	8,000
14 Dog Park Improvements	PR-25-15	Y	30,000	-	-	-	30,000	-
15 Shelter Repainting (Middleton Hills North & South)	PR-25-16	N	10,000	-	-	-	-	-
16 Paved Trail (CXC Outdoor Center)	PR-25-17	Y	219,586	-	-	219,586	-	-
TOTAL			1,409,186	418,000	-	727,586	30,000	8,000
PLANNING								
1 Efficiency Navigator Program (Capital)	PL-25-01	N	150,000	-	-	-	-	-
2 Sustainable Building Guidelines - For All Development (Ca	PL-25-02	N	75,000	-	-	-	-	-
3 Cayuga Connector (TIF 3)	PL-25-03	Y	400,000	-	400,000	-	-	-
4 Multi-Use Path on the East Side of Allen Boulevard (TIF 5)	PL-25-04	Y	350,000	-	350,000	-	-	-
5 Lisa and Laura Lane Streetscaping (TIF 5)	PL-25-05	N	550,000	-	-	-	-	-
6 Century Avenue Road Diet Study (Capital)	PL-25-06	N	40,000	-	-	-	-	-
10 Bus Stop Improvements, Phase II (Capital)	PL-25-07	Y	15,000	15,000	-	-	-	-
TOTAL			1,580,000	15,000	750,000	-	-	-
POLICE DEPARTMENT								
1 Solacom System Refresh Project	PD-25-01	Y	131,000	131,000	-	-	-	-
2 Patrol Rifle Replacement Project	PD-25-02	Y	80,000	80,000	-	-	-	-
3 Simulcast GPS Clocks Replacement Project	PD-25-03	Y	18,000	18,000	-	-	-	-
4 Dispatch Desk Replacement Project	PD-25-04	N	12,000	-	-	-	-	-
TOTAL			241,000	229,000	-	-	-	-



2025 City of Middleton Budget

Department and Project	Project #	Y / N	2025 Request	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
PUBLIC WORKS (STREETS)								
1 Parmenter Reconstruction (Century-Greenbriar)	PW-25-01	Y	4,600,000	-	3,600,000	-	-	1,000,000
2 Pleasant View Reconstruction (cont.)	PW-25-02	Y	1,000,000	-	1,000,000	-	-	-
3 CTH M Bridge Replacement (land, cont.)	PW-25-03	Y	500,000	-	500,000	-	-	-
4 Street Surface Treatments	PW-25-04	Y	300,000	300,000	-	-	-	-
5 Resurfacing (multiple streets)	PW-25-05	Y	540,000	540,000	-	-	-	-
6 Resurfacing (soil testing)	PW-25-06	Y	10,000	10,000	-	-	-	-
7 Franklin Reconstruction (Bristol - Branch)	PW-25-07	Y	985,000	985,000	-	-	-	-
8 Mayflower, Boulder, Columbus Reconstruction	PW-25-08	N	85,000	-	-	-	-	-
9 Mound Reconstruction	PW-25-09	N	60,000	-	-	-	-	-
10 Elmwood Traffic Calming	PW-25-10	N	25,000	-	-	-	-	-
11 Old Creek, Pheasant Branch Traffic Calming	PW-25-11	Y	25,000	25,000	-	-	-	-
12 Park/Elmwood Raised Intersection	PW-25-12	N	250,000	-	-	-	-	-
13 High Reconstruction (N. City - Greenbriar)	PW-25-13	Y	120,000	-	-	-	120,000	-
TOTAL			8,500,000	1,860,000	5,100,000	-	120,000	1,000,000
PUBLIC WORKS (OTHER)								
1 N. High Point - Traffic Calming	PO-25-01	Y	35,000	35,000	-	-	-	-
2 Mobile Radio Replacements	PO-25-02	Y	25,000	25,000	-	-	-	-
3 Traffic Counting Equipment Replacement	PO-25-03	Y	15,000	15,000	-	-	-	-
4 Bridge Repairs	PO-25-04	Y	50,000	50,000	-	-	-	-
5 Tire Changer	PO-25-05	Y	25,000	25,000	-	-	-	-
6 Tire Balancer	PO-25-06	Y	15,000	15,000	-	-	-	-
7 Century/Allen Intersection Reconfiguration (TIF 5)	PO-25-07	Y	740,000	-	740,000	-	-	-
8 Clark - Sidewalk Infill	PO-25-08	N	20,000	-	-	-	-	-
9 Computers for Two Street Trucks	PO-25-09	N	14,000	-	-	-	-	-
10 Greenway - Additional Crosswalks	PO-25-10	N	30,000	-	-	-	-	-
11 RRFB (Location TBD)	PO-25-11	Y	15,000	15,000	-	-	-	-
12 Depot Parking Lot Resurfacing	PO-25-12	N	100,000	-	-	-	-	-
13 Northlake Subdivision - Culvert Maintenance	PO-25-13	N	20,000	-	-	-	-	-
TOTAL			1,104,000	180,000	740,000	-	-	-
PUBLIC WORKS (FLEET ADDITIONS)								
1 Trailer-Mounted Crash Attenuator	PV-25-01	Y	35,000	35,000	-	-	-	-
2 Ford F-550 w/dump box	PV-25-02	N	135,000	-	-	-	-	-
3 Ford F-150 Lightning EV Pickup	PV-25-03	N	85,000	-	-	-	-	-
TOTAL			255,000	35,000	-	-	-	-
SEWER UTILITY								
1 Sewer Main Replacement	SU-25-01	Y	300,000	-	-	300,000	-	-
2 Panel Upgrade, 2 Stations a year (Maywood & Baskerville)	SU-25-02	Y	190,000	-	-	190,000	-	-
3 Safety Equipment 50/50 Split w/Water	SU-25-03	Y	13,000	-	-	13,000	-	-
TOTAL			503,000	-	-	503,000	-	-
STORM WATER UTILITY								
1 Deferred Ditch Maintenance	SW-25-01	Y	73,000	-	-	73,000	-	-
2 Deferred Outfall/Culvert Maintenance	SW-25-02	Y	26,000	-	-	26,000	-	-
3 Middleton Hills SE Basin	SW-25-03	Y	165,000	-	-	165,000	-	-
4 Spring Hill Basin	SW-25-04	Y	190,000	-	-	190,000	-	-
5 Graber Pond Outlet	SW-25-05	Y	150,000	-	-	150,000	-	-
6 Misty Valley Stormwater System	SW-25-06	Y	60,000	-	-	60,000	-	-
7 Hidden Oaks Stormwater System	SW-25-07	Y	40,000	-	-	40,000	-	-
8 Donna Basin Repair	SW-25-08	Y	20,000	-	-	20,000	-	-
9 265 Tracked Skid Steer with Trailer	SW-25-15	Y	112,000	-	-	112,000	-	-
10 Combination Leaf Picker and Vactor (85% SWU Funded)	SW-25-16	Y	400,000	-	-	400,000	-	-
11 1-Ton Truck	SW-25-17	Y	140,000	-	-	140,000	-	-
TOTAL			1,376,000	-	-	1,376,000	-	-
VEHICLE & EQUIPMENT REPLACEMENT PLAN								
1 Vehicle Replacement Plan Funding	VE-25-01	Y	650,000	650,000	-	-	-	-
TOTAL			650,000	650,000	-	-	-	-
WATER RESOURCES COMMISSION								
1 Flood Mapping	WR-25-01	Y	35,000	-	35,000	-	-	-
TOTAL			35,000	-	35,000	-	-	-



2025 City of Middleton Budget

Department and Project	Project #	Y / N	2025 Request	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
WATER UTILITY								
1 Water Meter Replacement	WU-25-01	Y	300,000	-	-	300,000	-	-
2 Water Main Replacement	WU-25-02	Y	825,000	-	-	825,000	-	-
3 Well Rehab (#5)	WU-25-03	Y	2,400,000	-	-	2,400,000	-	-
4 Water Utility Vehicle Replacement Program	WU-25-04	Y	105,000	-	-	105,000	-	-
5 NR854 Water Supply Service Area Plan	WU-25-05	Y	30,000	-	-	30,000	-	-
6 Well #7 Planning	WU-25-06	Y	150,000	-	-	150,000	-	-
7 Safety Equipment 50/50 Split w/San	WU-25-07	Y	13,000	-	-	13,000	-	-
TOTAL			3,823,000	-	-	3,823,000	-	-
TOTAL ALL DEPARTMENTS			23,416,981	4,180,500	6,625,000	6,755,419	943,295	1,532,167



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2025 TO 2029**

REQUESTED PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source	Project #	Priority	2025	2026	2027	2028	2029	Total
ADMINISTRATION/OTHER			2025	2026	2027	2028	2029	Total
Enterprise ERP Software	AD-25-01	1	550,000	-	-	-	-	550,000
MRD / DOG Park Parking Lot	AD-25-02	2	720,000	-	-	-	-	720,000
TOTAL PROJECTS			1,270,000	-	-	-	-	1,270,000
General Capital Borrowing			970,000	-	-	-	-	970,000
Other Funding Sources			300,000	-	-	-	-	300,000
TOTAL SOURCES			1,270,000	-	-	-	-	1,270,000
AIRPORT			2025	2026	2027	2028	2029	Total
Replacement of AWOS Equipment	AI-25-01	1	150,000	-	-	-	-	150,000
Taxiway A - Design	AI-25-02	2	150,000	-	-	-	-	150,000
Taxiway A - Reconstruction	AI-25-03	3	-	1,350,000	-	-	-	1,350,000
Runway 10/28 - Design	AI-25-04	4	200,000	-	-	-	-	200,000
Runway 10/28 - Reconstruction	AI-25-05	5	-	-	2,000,000	-	-	2,000,000
TOTAL PROJECTS			500,000	1,350,000	2,000,000	-	-	3,850,000
General Capital Borrowing			-	-	-	-	-	-
Other Funding Sources			500,000	1,350,000	2,000,000	-	-	3,850,000
TOTAL SOURCES			500,000	1,350,000	2,000,000	-	-	3,850,000
BUILDING INSPECTION			2025	2026	2027	2028	2029	Total
Facilities Mechanical Assessments	BI-25-01	1	35,000	-	-	-	-	35,000
City Hall Mechanical Repairs	BI-25-02	2	4,500	-	-	-	-	4,500
Senior Center Front Entry Glass Block	BI-25-03	3	60,000	-	-	-	-	60,000
MOC Booster Pump	BI-25-04	4	48,000	-	-	-	-	48,000
Senior Center Heat Pump Replacment	BI-25-05	5	120,000	-	-	-	-	120,000
Police Department Fire Alarm	BI-25-06	6	88,000	-	-	-	-	88,000
Police Department Locker Room	BI-25-07	7	134,000	-	-	-	-	134,000
MOC Fans	BI-25-08	8	16,000	-	-	-	-	16,000
Police Department Garage Ramp	BI-25-09	9	19,000	-	-	-	-	19,000
Library Exterior Repairs	BI-25-10	10	86,500	-	-	-	-	86,500
MOC Fast Door #2	BI-25-11	11	-	65,000	-	-	-	65,000
MOC Fast Door #3	BI-25-12	12	-	-	65,000	-	-	65,000
TOTAL PROJECTS			611,000	65,000	65,000	-	-	741,000
General Capital Borrowing			611,000	65,000	65,000	-	-	741,000
Other Funding Sources			-	-	-	-	-	-
TOTAL SOURCES			611,000	65,000	65,000	-	-	741,000



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2025 TO 2029**

REQUESTED PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source	Project #	Priority	2025	2026	2027	2028	2029	Total
CONSERVANCY LANDS			2025	2026	2027	2028	2029	Total
Bock Hayfield Prairie Conversion (East & West) Restoration	CL-25-01	1	15,000	10,000	10,000	10,000	-	45,000
Confluence Pond + North Fork + South Fork Master Plan	CL-25-02	2	25,000	-	-	-	-	25,000
Grabber Pond Conservancy Restoration	CL-25-03	3	20,000	20,000	20,000	20,000	20,000	100,000
Bock Community Forest Restoration	CL-25-04	4	10,000	10,000	10,000	10,000	10,000	50,000
Orchid Heights Community Park Natural Areas Management	CL-25-05	5	-	8,000	-	-	-	8,000
Pheasant Branch Creek Corridor Restoration	CL-25-06	6	20,000	15,000	10,000	5,000	-	50,000
Middleton Hills Conservancy Restoration	CL-25-07	7	10,000	-	-	-	-	10,000
PB Creek Corridor Bridge redecking	CL-25-08	8	100,000	-	-	-	-	100,000
Bike Trail Signage	CL-25-09	9	10,000	-	-	-	-	10,000
Boundary Marking & Delineation	CL-25-10	10	20,000	10,000	5,000	5,000	5,000	45,000
Pheasant Branch Tile Break Restoration	CL-25-11	11	10,000	10,000	10,000	10,000	10,000	50,000
Lakeview Community Park Natural Areas Management Plan	CL-25-12	12	-	20,000	-	-	-	20,000
Jacobson Conservancy Master Plan	CL-25-13	13	-	40,000	-	-	-	40,000
CP + NF + SF Restorations	CL-25-14	14	-	20,000	20,000	20,000	20,000	80,000
Grabber Pond Boardwalk Improvements	CL-25-15	15	-	20,000	-	-	-	20,000
Conservancy Parking Lot Improvements	CL-25-16	16	-	25,000	-	-	-	25,000
Hidden Oaks Conservancy Master Plan	CL-25-17	17	-	-	30,000	-	-	30,000
Pheasant Branch Ridge Greenway Master Plan	CL-25-18	18	-	-	12,000	-	-	12,000
Jacobson / Lakeview Restorations	CL-25-19	19	-	-	40,000	30,000	20,000	90,000
Hidden Oaks Restoration	CL-25-20	20	-	-	40,000	30,000	20,000	90,000
Esser Pond /South Pond Conservancy Master Plan	CL-25-21	21	-	-	-	40,000	-	40,000
Stonefield Conservancy Master Plan	CL-25-22	22	-	-	-	12,000	-	12,000
Quarry Hill Conservancy Master Plan	CL-25-23	23	-	-	-	30,000	-	30,000
Esser Pond /South Pond Restorations	CL-25-24	24	-	-	-	-	40,000	40,000
Stonefield Restorations	CL-25-25	25	-	-	-	-	20,000	20,000
Conservancy Signage Update	CL-25-26	26	-	-	-	-	30,000	30,000
TOTAL PROJECTS			240,000	208,000	207,000	222,000	195,000	1,072,000
General Capital Borrowing			240,000	200,000	207,000	222,000	195,000	1,064,000
Other Funding Sources			-	8,000	-	-	-	8,000
TOTAL SOURCES			240,000	208,000	207,000	222,000	195,000	1,072,000
EMERGENCY MEDICAL SERVICES			2025	2026	2027	2028	2029	Total
Zoll AED Replacements	EM-25-01	1	-	30,000	-	-	-	30,000
HVAC Control Systems and Boiler Upgrade	EM-25-02	2	80,000	-	-	40,000	-	120,000
EMS Satellite Station	EM-25-03	3	-	800,000	4,200,000	-	-	5,000,000
EMS Building Roof Replacement	EM-25-04	4	-	-	-	90,000	-	90,000
EMS Station Alerting System Upgrade	EM-25-05	5	-	-	80,000	-	-	80,000
Mobile and Portable Radio Replacements	EM-25-06	6	-	-	-	-	300,000	300,000
TOTAL PROJECTS			80,000	830,000	4,280,000	130,000	300,000	5,620,000
General Capital Borrowing			80,000	830,000	4,280,000	130,000	300,000	5,620,000
Other Funding Sources			-	-	-	-	-	-
TOTAL SOURCES			80,000	830,000	4,280,000	130,000	300,000	5,620,000
FIRE DISTRICT			2025	2026	2027	2028	2029	Total
Public Safety (Fire) Capital Reserve	FI-25-01	1	212,295	218,664	225,224	231,981	238,940	1,127,104
TOTAL PROJECTS			212,295	218,664	225,224	231,981	238,940	1,127,104
General Capital Borrowing			-	-	-	-	-	-
Other Funding Sources			212,295	218,664	225,224	231,981	238,940	1,127,104
TOTAL SOURCES			212,295	218,664	225,224	231,981	238,940	1,127,104



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2025 TO 2029**

REQUESTED PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source	Project #	Priority	2025	2026	2027	2028	2029	Total
GOLF COURSE			2025	2026	2027	2028	2029	Total
Practice Range: fence, picker cart, and mats	GC-25-01	1	320,000	-	-	-	-	320,000
Replacement of patio furniture	GC-25-02	2	75,000	-	-	-	-	75,000
Sprayer	GC-25-03	3	75,000	-	-	-	-	75,000
Rough mower	GC-25-04	4	46,000	-	150,000	150,000	150,000	496,000
Pull behind blower	GC-25-05	5	15,000	-	-	-	-	15,000
Electric utility cart	GC-25-06	6	15,000	-	-	-	-	15,000
Cart path	GC-25-07	7	25,000	25,000	25,000	25,000	25,000	125,000
Bunker renovation	GC-25-08	8	10,000	-	300,000	300,000	300,000	910,000
Clubhouse and cart barn renovation	GC-25-09	9	-	1,500,000	-	-	-	1,500,000
Parking lot patchwork	GC-25-10	10	-	25,000	-	-	-	25,000
FW mower	GC-25-11	11	-	150,000	150,000	150,000	150,000	600,000
Greens mower	GC-25-12	12	-	100,000	100,000	100,000	100,000	400,000
Utility vehicle/Gator	GC-25-13	13	-	40,000	-	40,000	-	80,000
Bunker/Trap rake	GC-25-14	14	-	-	-	35,000	-	35,000
Interior upgrade: golf shop and restaurant/bar area	GC-25-15	15	-	-	-	-	350,000	350,000
Skidsteer	GC-25-16	16	-	-	80,000	-	-	80,000
Mini excavator	GC-25-17	17	-	-	-	80,000	-	80,000
TOTAL PROJECTS			581,000	1,840,000	805,000	880,000	1,075,000	5,181,000
General Capital Borrowing			-	-	-	-	-	-
Other Funding Sources			581,000	1,840,000	805,000	880,000	1,075,000	5,181,000
TOTAL SOURCES			581,000	1,840,000	805,000	880,000	1,075,000	5,181,000
INFORMATION TECHNOLOGY			2025	2026	2027	2028	2029	Total
Computer Replacement Plan	IT-25-01	1	45,000	45,000	45,000	45,000	45,000	225,000
CityHall/Library Firewall Replacement	IT-25-02	2	50,000	-	-	-	-	50,000
MOC/Taylor Park Firewall Replacement	IT-25-03	3	-	30,000	-	-	-	30,000
PD Isilon SAN Storage Replacement	IT-25-04	4	-	150,000	-	-	-	150,000
Host Server Replacement Plan	IT-25-05	5	-	-	75,000	-	-	75,000
Switch Replacement Plan - City Hall	IT-25-06	6	-	-	-	50,000	-	50,000
Switch Replacement Plan - Police	IT-25-07	7	-	-	-	-	75,000	75,000
TOTAL PROJECTS			95,000	225,000	120,000	95,000	120,000	655,000
General Capital Borrowing			95,000	225,000	120,000	95,000	120,000	655,000
Other Funding Sources			-	-	-	-	-	-
TOTAL SOURCES			95,000	225,000	120,000	95,000	120,000	655,000



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2025 TO 2029**

REQUESTED PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source	Project #	Priority	2025	2026	2027	2028	2029	Total
LIBRARY			2025	2026	2027	2028	2029	Total
AMH sorter	LB-25-01	1	300,000	-	-	-	-	300,000
Lactation room	LB-25-02	2	13,000	-	-	-	-	13,000
Ceiling tiles throughout building	LB-25-03	3	-	40,000	-	-	-	40,000
Ceiling microphones in meeting rooms	LB-25-04	4	-	12,000	-	-	-	12,000
Shades for kids area	LB-25-05	5	8,500	-	-	-	-	8,500
Lower level meeting room hallway flooring	LB-25-06	6	-	20,000	-	-	-	20,000
LED Lighting corrections	LB-25-07	7	-	unknown	-	-	-	-
HVAC needs	LB-25-08	8	-	unknown	-	-	-	-
TOTAL PROJECTS			321,500	72,000	-	-	-	393,500
General Capital Borrowing			313,000	72,000	-	-	-	385,000
Other Funding Sources			8,500	-	-	-	-	8,500
TOTAL SOURCES			321,500	72,000	-	-	-	393,500
PARKS, RECREATION & FORESTRY			2025	2026	2027	2028	2029	Total
Comprehensive Outdoor Recreation Plan (2026-2030)	PR-25-01	1	50,000	-	-	-	-	50,000
Lakeview Park Entrance Reconstruction	PR-25-02	2	150,000	-	-	-	-	150,000
Tree Inventory	PR-25-03	3	40,000	30,000	-	-	-	70,000
2025 Pruning Block Supplement	PR-25-04	4	74,800	75,000	75,000	75,000	75,000	374,800
Walter Bauman Aquatic Center	PR-25-05	5	75,000	100,000	100,000	100,000	100,000	475,000
Redtail Ridge Park Master Plan & Construction	PR-25-06	6	8,000	350,000	-	-	-	358,000
Playground Replacement Program	PR-25-07	7	115,000	85,000	95,000	80,000	75,000	450,000
ADA Compliancy	PR-25-08	8	25,000	30,000	30,000	30,000	30,000	145,000
Lakeview Gazebo Renovations	PR-25-09	9	20,000	-	-	-	-	20,000
Stump Grinding	PR-25-10	10	18,300	-	-	-	-	18,300
Parisi Park Shelter	PR-25-11	11	500,000	-	-	-	-	500,000
Athletic Court Maintenance Program	PR-25-12	12	57,500	20,000	20,000	20,000	20,000	137,500
Urban Forestry Master Plan	PR-25-13	13	8,000	-	-	-	-	8,000
Orchid Heights Master Plan	PR-25-14	14	-	8,000	-	-	-	8,000
Dog Park Improvements	PR-25-15	15	30,000	20,000	10,000	10,000	10,000	80,000
Shelter Repainting (Middleton Hills North & South)	PR-25-16	16	10,000	-	-	-	-	10,000
Paved Trail (CXC Outdoor Center)	PR-25-17	17	219,586	-	-	-	-	219,586
Lakeview East Park Improvements	PR-25-18	18	-	-	150,000	-	-	150,000
Site Amenities	PR-25-19	19	-	30,000	30,000	50,000	50,000	160,000
Orchid Heights Park Improvements	PR-25-20	20	-	-	-	-	1,000,000	1,000,000
Path Improvements	PR-25-21	21	-	-	30,000	35,000	40,000	105,000
Lakeview Open Air Shelter	PR-25-22	22	-	-	150,000	-	-	150,000
Disc Golf Course Improvements	PR-25-23	23	-	-	-	100,000	-	100,000
Park Signage Improvements	PR-25-24	24	-	-	-	-	30,000	30,000
Lakeview Splashpad Redesign	PR-25-25	25	-	-	-	15,000	-	15,000
Trail Fitness Equipment Replacement	PR-25-26	26	-	-	-	100,000	-	100,000
			1,401,186	748,000	690,000	615,000	1,430,000	4,884,186
General Capital Borrowing			643,600	398,000	690,000	615,000	1,430,000	3,776,600
Other Funding Sources			757,586	350,000	-	-	-	1,107,586
TOTAL SOURCES			1,401,186	748,000	690,000	615,000	1,430,000	4,884,186
PLANNING			2025	2026	2027	2028	2029	Total
Efficiency Navigator Program (Capital)	PL-25-01	1	150,000	-	-	-	-	150,000
Sustainable Building Guidelines - For All Development (C)	PL-25-02	2	75,000	-	-	-	-	75,000
Cayuga Connector (TIF 3)	PL-25-03	3	400,000	-	-	-	-	400,000
Multi-Use Path on the East Side of Allen Boulevard (TIF 5)	PL-25-04	4	350,000	-	-	-	-	350,000
Lisa and Laura Lane Streetscaping (TIF 5)	PL-25-05	5	550,000	-	-	-	-	550,000
Century Avenue Road Diet Study (Capital)	PL-25-06	6	40,000	-	-	-	-	40,000
Bus Stop Improvements, Phase II (Capital)	PL-25-07	7	15,000	-	-	-	-	15,000
Allen/Century Avenue Corridor Plan (Capital)	PL-25-08	8	-	75,000	-	-	-	75,000
Neighborhood Mini-Grant Program (Capital)	PL-25-09	9	-	10,000	-	-	-	10,000
Implement University Avenue Corridor Plan, Phase I (TIF)	PL-25-10	10	-	TBD	-	-	-	-
Pheasant Branch Conservancy Trailhead (TIF 5)	PL-25-11	11	-	150,000	1,000,000	-	-	1,150,000
			1,580,000	235,000	1,000,000	-	-	2,815,000
General Capital Borrowing			280,000	85,000	-	-	-	365,000
Other Funding Sources			1,300,000	150,000	1,000,000	-	-	2,450,000
TOTAL SOURCES			1,580,000	235,000	1,000,000	-	-	2,815,000



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2025 TO 2029**

REQUESTED PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source	Project #	Priority	2025	2026	2027	2028	2029	Total
POLICE DEPARTMENT			2025	2026	2027	2028	2029	Total
Solacom System Refresh Project	PD-25-01	1	131,000	-	-	-	-	131,000
Patrol Rifle Replacement Project	PD-25-02	2	80,000	-	-	-	-	80,000
Simulcast GPS Clocks Replacement Project	PD-25-03	3	18,000	-	-	-	-	18,000
Dispatch Desk Replacement Project	PD-25-04	4	12,000	-	-	-	-	12,000
Varda Alarm Replacement Project	PD-25-05	5	-	20,000	-	-	-	20,000
Interoperability Gateway Replacement Project	PD-25-06	6	-	60,000	-	-	-	60,000
Dispatch Console Replacement Project	PD-25-07	7	-	115,000	-	-	-	115,000
Police Department Surveillance Camera Replacement Project	PD-25-08	8	-	-	130,000	-	-	130,000
Taser Replacement Project	PD-25-09	9	-	-	-	200,000	-	200,000
Police Department Flooring Replacement Project	PD-25-10	10	-	-	-	-	100,000	100,000
			241,000	195,000	130,000	200,000	100,000	866,000
General Capital Borrowing			241,000	195,000	130,000	200,000	100,000	866,000
Other Funding Sources			-	-	-	-	-	-
TOTAL SOURCES			241,000	195,000	130,000	200,000	100,000	866,000
PUBLIC WORKS: STREETS			2025	2026	2027	2028	2029	Total
Parmenter Reconstruction (Century-Greenbriar)	PW-25-01	1	4,600,000	-	-	-	-	4,600,000
Pleasant View Reconstruction (cont.)	PW-25-02	2	1,000,000	-	-	-	-	1,000,000
CTH M Bridge Replacement (land, cont.)	PW-25-03	3	500,000	-	1,800,000	-	-	2,300,000
Street Surface Treatments	PW-25-04	4	300,000	300,000	300,000	300,000	300,000	1,500,000
Resurfacing (multiple streets)	PW-25-05	5	540,000	550,000	1,750,000	300,000	2,000,000	5,140,000
Resurfacing (soil testing)	PW-25-06	6	10,000	15,000	25,000	10,000	25,000	85,000
Franklin Reconstruction (Bristol - Branch)	PW-25-07	7	985,000	-	-	-	-	985,000
Mayflower, Boulder, Columbus Reconstruction	PW-25-08	8	85,000	1,050,000	-	-	-	1,135,000
Mound Reconstruction	PW-25-09	9	60,000	320,000	-	-	-	380,000
Elmwood Traffic Calming	PW-25-10	10	25,000	50,000	-	-	-	75,000
Old Creek, Pheasant Branch Traffic Calming	PW-25-11	11	25,000	50,000	-	-	-	75,000
Park/Elmwood Raised Intersection	PW-25-12	12	250,000	-	-	-	-	250,000
High Reconstruction (N. City - Greenbriar)	PW-25-13	13	-	-	120,000	1,350,000	-	1,470,000
			8,380,000	2,335,000	3,995,000	1,960,000	2,325,000	18,995,000
General Capital Borrowing			2,280,000	2,335,000	2,195,000	1,960,000	2,325,000	11,095,000
Other Funding Sources			6,100,000	-	1,800,000	-	-	7,900,000
TOTAL SOURCES			8,380,000	2,335,000	3,995,000	1,960,000	2,325,000	18,995,000
PUBLIC WORKS: FLEET ADDITIONS			2025	2026	2027	2028	2029	Total
Trailer-Mounted Crash Attenuator	PV-25-01	1	35,000	-	-	-	-	35,000
Ford F-550 w/dump box	PV-25-02	2	135,000	-	-	-	-	135,000
Ford F-150 Lightning EV Pickup	PV-25-03	3	85,000	-	-	-	-	85,000
			255,000	-	-	-	-	255,000
General Capital Borrowing			255,000	-	-	-	-	255,000
Other Funding Sources			-	-	-	-	-	-
TOTAL SOURCES			255,000	-	-	-	-	255,000



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2025 TO 2029**

REQUESTED PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source	Project #	Priority	2025	2026	2027	2028	2029	Total
PUBLIC WORKS: OTHER PROJECTS			2025	2026	2027	2028	2029	Total
N. High Point - Traffic Calming	PO-25-01	1	35,000	-	-	-	-	35,000
Mobile Radio Replacements	PO-25-02	2	25,000	25,000	25,000	-	-	75,000
Traffic Counting Equipment Replacement	PO-25-03	3	15,000	-	-	-	-	15,000
Bridge Repairs	PO-25-04	4	50,000	-	50,000	-	50,000	150,000
Tire Changer	PO-25-05	5	25,000	-	-	-	-	25,000
Tire Balancer	PO-25-06	6	15,000	-	-	-	-	15,000
Century/Allen Intersection Reconfiguration (TIF 5)	PO-25-07	7	740,000	-	-	-	-	740,000
Clark - Sidewalk Infill	PO-25-08	8	20,000	-	-	-	-	20,000
Computers for Two Street Trucks	PO-25-09	9	14,000	-	-	-	-	14,000
Greenway - Additional Crosswalks	PO-25-10	10	30,000	-	-	-	-	30,000
RRFB (Location TBD)	PO-25-11	11	15,000	15,000	15,000	15,000	15,000	75,000
Depot Parking Lot Resurfacing	PO-25-12	12	100,000	-	-	-	-	100,000
Northlake Subdivision - Culvert Maintenance	PO-25-13	13	20,000	100,000	-	-	-	120,000
Fly Dane	PO-25-14	14	-	8,000	-	8,000	-	16,000
Downtown Terrace Brick Repairs	PO-25-15	15	-	50,000	-	-	-	50,000
Rail Crossing Repairs	PO-25-16	16	-	10,000	-	-	10,000	20,000
Update TIA Guidelines	PO-25-17	17	-	15,000	-	-	-	15,000
Century Ave. - Road Diet Study	PO-25-18	18	-	-	25,000	25,000	-	50,000
			<u>1,104,000</u>	<u>223,000</u>	<u>115,000</u>	<u>48,000</u>	<u>75,000</u>	<u>1,565,000</u>
General Capital Borrowing			1,104,000	223,000	115,000	48,000	75,000	1,565,000
Other Funding Sources			-	-	-	-	-	-
TOTAL SOURCES			1,104,000	223,000	115,000	48,000	75,000	1,565,000
SEWER UTILITY			2025	2026	2027	2028	2029	Total
Sewer Main Replacement	SU-25-01	1	300,000	300,000	300,000	300,000	300,000	1,500,000
Panel Upgrade, 2 Stations a year (Maywood & Baskerville)	SU-25-02	2	190,000	200,000	200,000	300,000	-	890,000
Safety Equipment 50/50 Split w/Water	SU-25-03	3	13,000	-	-	-	-	13,000
			<u>503,000</u>	<u>500,000</u>	<u>500,000</u>	<u>600,000</u>	<u>300,000</u>	<u>2,403,000</u>
General Capital Borrowing			-	-	-	-	-	-
Other Funding Sources			503,000	500,000	500,000	600,000	300,000	2,403,000
TOTAL SOURCES			503,000	500,000	500,000	600,000	300,000	2,403,000
STORM WATER UTILITY			2025	2026	2027	2028	2029	Total
Deferred Ditch Maintenance	SW-25-01	1	73,000	73,000	73,000	73,000	73,000	365,000
Deferred Outfall/Culvert Maintenance	SW-25-02	2	26,000	26,000	26,000	26,000	26,000	130,000
Middleton Hills SE Basin	SW-25-03	3	165,000	-	-	-	-	165,000
Spring Hill Basin	SW-25-04	4	190,000	-	-	-	-	190,000
265 Tracked Skid Steer with Trailer	SW-25-15	5	112,000	-	-	-	-	112,000
Combination Leaf Picker and Vactor (85% SWU Funded)	SW-25-16	6	340,000	-	-	-	-	340,000
1-Ton Truck	SW-25-17	7	140,000	-	-	-	-	140,000
Graber Pond Outlet	SW-25-05	8	150,000	-	-	-	-	150,000
Misty Valley Stormwater System	SW-25-06	9	60,000	400,000	-	-	-	460,000
Hidden Oaks Stormwater System	SW-25-07	10	40,000	300,000	-	-	-	340,000
Donna Basin Repair	SW-25-08	11	20,000	-	-	-	-	20,000
Greenway Blvd. Greenway	SW-25-09	12	-	20,000	125,000	-	-	145,000
Relocate Dredge Spoils for Confluence Pond	SW-25-10	13	-	-	-	30,000	1,000,000	1,030,000
Airport Ditch Projects	SW-25-11	14	-	-	25,000	200,000	-	225,000
South Pond Dredging	SW-25-12	15	-	75,000	1,000,000	-	-	1,075,000
Esser Pond Dredging	SW-25-13	16	-	-	50,000	300,000	-	350,000
Schoepp (Hwy 12) Pond Dredging	SW-25-14	17	-	-	-	-	25,000	25,000
			<u>1,316,000</u>	<u>894,000</u>	<u>1,299,000</u>	<u>629,000</u>	<u>1,124,000</u>	<u>5,262,000</u>
General Capital Borrowing			-	-	-	-	-	-
Other Funding Sources			1,316,000	894,000	1,299,000	629,000	1,124,000	5,262,000
TOTAL SOURCES			1,316,000	894,000	1,299,000	629,000	1,124,000	5,262,000



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2025 TO 2029**

REQUESTED PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source	Project #	Priority	2025	2026	2027	2028	2029	Total
VEHICLE & EQUIPMENT REPLACEMENT			2025	2026	2027	2028	2029	Total
Vehicle Replacement Plan Funding	VE-25-01	1	650,000	700,000	750,000	800,000	850,000	3,750,000
			650,000	700,000	750,000	800,000	850,000	3,750,000
General Capital Borrowing			650,000	700,000	750,000	800,000	850,000	3,750,000
Other Funding Sources			-	-	-	-	-	-
TOTAL SOURCES			650,000	700,000	750,000	800,000	850,000	3,750,000
WATER RESOURCES			2025	2026	2027	2028	2029	Total
Flood Mapping	WR-25-01	1	35,000	35,000	35,000	-	-	105,000
Confluence Pond Weir Modification	WR-25-02	2	-	40,000	150,000	-	-	190,000
South Pond Expansion	WR-25-03	3	-	-	150,000	2,500,000	-	2,650,000
Confluence Pond Expansion	WR-25-04	4	-	-	-	-	150,000	150,000
South Fork Culvert Improvements	WR-25-05	5	-	-	-	50,000	450,000	500,000
			35,000	75,000	335,000	2,550,000	600,000	3,595,000
General Capital Borrowing			-	75,000	335,000	2,550,000	600,000	3,560,000
Other Funding Sources			35,000	-	-	-	-	35,000
TOTAL SOURCES			35,000	75,000	335,000	2,550,000	600,000	3,595,000
WATER UTILITY			2025	2026	2027	2028	2029	Total
Water Meter Replacement	WU-25-01	1	300,000	300,000	300,000	300,000	300,000	1,500,000
Water Main Replacement	WU-25-02	2	825,000	1,275,000	-	100,000	400,000	2,600,000
Well Rehab (#5)	WU-25-03	3	2,400,000	-	200,000	-	200,000	2,800,000
Water Utility Vehicle Replacement Program	WU-25-04	4	105,000	90,000	170,000	190,000	-	555,000
NR854 Water Supply Service Area Plan	WU-25-05	5	30,000	-	-	-	-	30,000
Well #7 Planning	WU-25-06	6	150,000	150,000	3,000,000	2,000,000	-	5,300,000
Safety Equipment 50/50 Split w/San	WU-25-07	7	13,000	-	-	-	-	13,000
			3,823,000	1,815,000	3,670,000	2,590,000	900,000	12,798,000
General Capital Borrowing			-	-	-	-	-	-
Other Funding Sources			3,823,000	1,815,000	3,670,000	2,590,000	900,000	12,798,000
TOTAL SOURCES			3,823,000	1,815,000	3,670,000	2,590,000	900,000	12,798,000
TOTAL ALL PROJECTS			2025	2026	2027	2028	2029	Total
CAPITAL BUDGET			\$ 7,762,600	\$ 5,403,000	\$ 8,887,000	\$ 6,620,000	\$ 5,995,000	\$ 34,667,600
TAX INCREMENT FINANCING			6,435,000	158,000	2,800,000	-	-	9,393,000
DEPARTMENT REVENUES & USER FEES			6,695,419	3,986,500	5,919,000	4,324,000	2,649,000	23,573,919
FUND BALANCE & REPLACEMENT FUNDS			831,795	1,708,664	680,224	606,981	963,940	4,791,604
GRANTS, DONATIONS, & OTHER FUNDS			1,474,167	1,472,500	1,900,000	-	25,000	4,871,667
TOTAL ALL FUNDING SOURCES			\$ 23,198,981	\$ 12,728,664	\$ 20,186,224	\$ 11,550,981	\$ 9,632,940	\$ 77,297,790
TOTAL ALL AREAS			\$ 23,198,981	\$ 12,528,664	\$ 20,186,224	\$ 11,550,981	\$ 9,632,940	\$ 77,097,790



GENERAL CAPITAL VEHICLE REPLACEMENT PLAN SUMMARY: 2025 - 2034

Department	Total Current Replacement Value	Average Annual Cost	2016	2020	2024	2025	2026	2027	2028	2029	2030 to 2034
Administration	\$ 118,352	\$ 9,969	\$ -	\$ -	\$ -	\$ -	\$ 130,187	\$ -	\$ -	\$ -	\$ -
EMS	69,458	7,718			-	-	-	-	-	-	123,049
Inspection	123,131	12,313	-	-	90,000	-	-	-	-	-	255,184
Police	1,220,221	188,345	-	193,700	195,000	265,000	240,801	299,333	261,792	222,165	1,581,375
Public Works	4,869,981	423,278	502,815	259,000	135,000	490,000	572,968	647,798	693,524	154,073	4,739,149
Parks & Rec.	2,097,315	227,684	14,703	77,000	199,000	124,000	415,131	186,313	416,095	378,927	1,376,829
TOTAL	\$ 8,498,458	\$ 869,306	\$ 517,518	\$ 529,700	\$ 619,000	\$ 879,000	\$ 1,359,087	\$ 1,133,445	\$ 1,371,410	\$ 755,165	\$ 8,075,586

Beginning Balance	-	140,488	\$ 327,096	\$ 521,803	\$ 424,803	\$ (30,284)	\$ 181,729	\$ (183,681)	\$ (183,681)
Plus Budget Allocation		500,000	555,300	650,000	700,000	750,000	800,000	850,000	5,000,000
Plus Allocation of Excess Capital Funds			165,407	-	-	-	-	-	-
Plus Anticipated Trade-In/Other Sources		53,000	93,000	132,000	204,000	595,458	206,000	113,000	1,211,000
Less Vehicle Replacements	-	(529,700)	(619,000)	(879,000)	(1,359,087)	(1,133,445)	(1,371,410)	(755,165)	(8,075,586)
Ending Balance	-	163,788	\$ 521,803	\$ 424,803	\$ (30,284)	\$ 181,729	\$ (183,681)	\$ 24,154	\$(2,048,267)

NON-GENERAL FUNDS VEHICLE REPLACEMENT PLAN SUMMARY: 2025- 2034

Department	Total Current Replacement Value	Average Annual Cost	2016	2020	2024	2025	2026	2027	2028	2029	2030 to 2034
Utilities	\$ 1,447,970	\$ 151,003	\$ -	\$ -	\$ 90,000	\$ 105,000	\$ 390,887	\$ 110,193	\$ 27,661	\$ -	\$ 2,163,942
Tourism	57,986	3,866	-	-	-	-	63,785	-	-	-	63,785
TOTAL	\$ 1,505,956	\$ 154,869	\$ -	\$ -	\$ 90,000	\$ 105,000	\$ 454,672	\$ 110,193	\$ 27,661	\$ -	\$ 2,227,727



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

Mechanic's Priority	Vehicle #	Vehicle Year	Department	Description	Calculated Replacement Cost	Mechanic's Replacement Cost	Notes
0	78	2012	IT	Ford Escape	\$ 32,116	\$ -	Add 1 year
0	558	2021	Police	Ford Utility AWD Interceptor	67,000	-	Add 1 year / use as SRO vehicle
1	559	2021	Police	Ford Utility AWD Interceptor	67,000	71,000	Replace with Hybrid
2	555	2021	Police	Ford Utility AWD Interceptor	67,000	71,000	Replace with Hybrid
3	5535	2012	Police	Chrysler Grand Caravan	67,000	52,000	AWD Chrysler Pacifica, consider hybrid option if available
4	550	2020	Police	Ford Utility AWD Interceptor	67,000	71,000	Replace with Hybrid
5	11	2012	Public Works	International 7400 Plow Truck	310,000	315,000	Tandem Axle Truck, no EMV Option for Patrol Truck Application
6	T6	2002	Park & Rec.	Olympic 6000 lb. Flat Bed, Elec. Brake (Water Wagon)	11,500	10,000	16' flatbed for JD 1570 w/salter
7	16	2013	Public Works	Ford F-550 4x4 Dump w/Plow	130,000	175,000	w/box salter, tarp and plow
8	4	2016	Park & Rec.	Ford F-150 4x4 w/Ramp	115,000	57,000	F150 8ft box, Lightning not available with extended bed
9	47	2016	Park & Rec.	Ford F-150 Pick-Up	115,000	57,000	F150 8ft box, Lightning not available with extended bed
TOTAL					\$ 1,048,616	\$ 879,000	

2025 UTILITIES ITEMS SCHEDULED TO BE REPLACED

Mechanic's Priority	Vehicle #	Vehicle Year	Department	Description	Calculated Replacement Cost	Mechanic's Replacement Cost	Notes
1	44	2016	Utilities	Ford F-350 Utility Box	\$ 92,000	\$ 105,000	w/utility box
TOTAL					\$ 92,000	\$ 105,000	

2025 OTHER ITEMS SCHEDULED TO BE REPLACED

Mechanic's Priority	Vehicle #	Vehicle Year	Department	Description	Calculated Replacement Cost	Mechanic's Replacement Cost	Notes
0	67	2011	Tourism	Ford Flex Sel	\$ 50,716	\$ -	Add 1 year
TOTAL					\$ 50,716	\$ -	

2025 Draft Middleton Fire District Capital Replacement Fund Working Document

Description	Purchased	Est. Cycle	In-service	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											\$1,449,243		
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				\$106,862									
Utility 2	2019	10 Years	2019					\$81,120								
Utility 3	2019	10 Years	2019					\$81,120								
Utility 4	2020	10 Years	2020					\$25,000								
ATV 1	2011	10 Years	2011	\$85,000									\$125,820	\$125,820		
ATV 2	2024	10 Years	2024										\$133,222			
ATV 3	2024	10 Years	2024										\$133,222			
Approved Small Capital Equipment	2017	n/a	2017													
Station 3 Project	2017	n/a	2017													
4% Multiplier				Total	\$85,000	\$513,760	\$0	\$662,547	\$1,332,598	\$0	\$615,000	\$1,919,935	\$2,529,406	\$392,264	\$2,025,063	\$0
				Capital Replacement Fund	\$2,480,612	\$2,705,612	\$2,501,852	\$2,811,852	\$2,459,305	\$1,436,707	\$1,746,707	\$1,441,707	-\$168,228	-\$2,387,634	-\$2,469,898	-\$4,184,961
				Balance	\$2,395,612	\$2,191,852	\$2,501,852	\$2,149,305	\$1,126,707	\$1,436,707	\$1,131,707	-\$478,228	-\$2,697,634	-\$2,779,898	-\$4,494,961	-\$4,184,961
Last Updated: 08/15/2024																
			CITY OF MIDDLETON	\$1,562,179	\$1,429,307	\$1,631,458	\$1,401,562	\$734,726	\$936,877	\$737,986	-\$311,852	-\$1,759,127	-\$1,812,771	-\$2,931,164	-\$2,729,013	
			TOWN OF MIDDLETON	\$571,833	\$523,195	\$597,192	\$513,039	\$268,945	\$342,942	\$270,138	-\$114,153	-\$643,925	-\$663,562	-\$1,072,947	-\$998,950	
			TOWN OF SPRINGFIELD	\$127,926	\$117,045	\$133,599	\$114,773	\$60,166	\$76,720	\$60,433	-\$25,537	-\$144,054	-\$148,447	-\$240,031	-\$223,477	
			TOWN OF WESTPORT	\$133,675	\$122,305	\$139,603	\$119,931	\$62,870	\$80,168	\$63,149	-\$26,685	-\$150,528	-\$155,118	-\$250,819	-\$233,521	
				\$2,395,612	\$2,191,852	\$2,501,852	\$2,149,305	\$1,126,707	\$1,436,707	\$1,131,707	-\$478,228	-\$2,697,634	-\$2,779,898	-\$4,494,961	-\$4,184,961	



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

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Projected</u>	<u>2025</u> <u>Recommended</u>
REVENUES				
Tax Increment	\$ 9,963,594	\$ 11,300,336	\$ 10,864,734	\$ 11,372,268
Exempt Computer Aid	350,595	350,595	350,595	350,595
Exempt Personal Property Aid	707,133	707,133	707,133	1,647,572
Grant Revenues	-	890,000	-	1,000,000
Other Revenues	22,790	-	13,000	-
Investment and Interest Income	1,181,276	200,000	750,000	500,000
Total Revenues	\$ 12,225,388	\$ 13,448,064	\$ 12,685,462	\$ 14,870,435
EXPENDITURES				
General				
Administration	4,693	15,000	5,000	25,000
Planning	33,646	165,000	10,000	50,000
Engineering	393	50,000	10,000	25,000
GIS	26,800	35,000	25,000	25,000
Legal	40,782	75,000	75,000	75,000
Contribution to CDA	120,000	140,000	140,000	140,000
TID Cost Recovery	625,000	425,000	425,000	225,000
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital Outlay & Incentives				
Capital Projects	12,009,954	14,705,000	4,280,000	11,035,000
Developer Payments	3,571,901	3,461,086	3,116,072	3,037,723
Total Expenditures	\$ 16,433,169	\$ 19,071,086	\$ 8,086,072	\$ 14,637,723
OTHER FINANCING SOURCES (USES)				
Other Transfers In (Out)	-	-	-	-
Total Other Sources (Uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	(4,207,781)	(5,623,022)	4,599,390	232,712
FUND BALANCE				
Beginning Fund Balance	\$ 28,255,267	\$ 24,047,486	\$ 24,047,486	\$ 28,646,876
Ending Fund Balance	24,047,486	18,184,958	28,646,876	28,879,588
Less Advances to Other Funds	(5,148,999)	(2,498,999)	(2,498,999)	-
NET AVAILABLE FUND BALANCE	\$ 18,898,487	\$ 15,685,959	\$ 26,147,877	\$ 28,879,588

2025 TIF DISTRICT #3 CAPITAL PROJECTS

Pleasant View Road Reconstruction	\$ 1,000,000
Parmenter Street (Century - North)	4,600,000
North & South Fork Monitoring	35,000
Cayuga Connector	400,000
<u>Other TID Projects</u>	<u>5,000,000</u>
TOTAL	\$ 11,035,000



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

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Projected</u>	<u>2025</u> <u>Recommended</u>
REVENUES				
Tax Increment	\$ 3,090,812	\$ 4,016,790	\$ 3,848,585	\$ 4,324,199
Exempt Computer Aid	20,704	20,704	20,704	20,704
Exempt Personal Property Aid	66,550	66,550	66,550	174,435
Grant Revenues	-	-	-	-
Rental Income	-	-	-	-
Other Revenues	84,266	25,000	162,520	162,520
Investment and Interest Income	120,941	10,000	25,000	25,000
Total Revenues	\$ 3,383,273	\$ 4,139,044	\$ 4,123,359	\$ 4,706,858
EXPENDITURES				
General				
Administration	150	75,150	75,150	150,150
Planning	19,033	49,850	29,850	49,850
Engineering	6,719	25,000	15,000	25,000
Legal	16,566	25,000	15,000	25,000
Half Percent for Arts	-	30,000	30,000	30,000
Debt Service				
Principal	565,000	565,000	565,000	575,000
Interest	91,010	87,450	87,450	82,930
Issuance Costs	-	-	-	-
Capital Outlay & Incentives				
Capital Projects	2,337,584	750,000	400,000	1,690,000
Developer Payments	1,261,097	1,253,437	1,315,786	1,481,896
Total Expenditures	\$ 4,297,159	\$ 2,860,887	\$ 2,533,236	\$ 4,109,826
OTHER FINANCING SOURCES (USES)				
Long-term debt issues	-	-	-	-
Other Transfers In (Out)	-	-	-	-
Total Other Sources (Uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	(913,886)	1,278,157	1,590,123	597,032
FUND BALANCE				
Beginning Fund Balance	\$ (1,077,313)	\$ (1,991,199)	\$ (1,991,199)	\$ (401,076)
Ending Fund Balance	(1,991,199)	(713,042)	(401,076)	195,956
Plus Advances from Other Funds	4,248,999	2,048,999	2,048,999	-
NET AVAILABLE FUNDS	\$ 2,257,800	\$ 1,335,957	\$ 1,647,923	\$ 195,956

2025 TIF DISTRICT #5 CAPITAL PROJECTS

Multi-Use Path East Side of Allen Boulevard	\$ 350,000
Century Avenue Bridge Land Acquisition	500,000
Century / Allen Intersection Reconfiguration	740,000
Latitude Graphic Building / Other	100,000
TOTAL	\$ 1,690,000



2025 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. General debt service payments are funded primarily from the property tax levy. Debt service payments for the City's Tax Increment Financing (TIF) districts are budgeted in each TID fund and are funded primarily from tax increment. The City's enterprise funds do not have any outstanding debt. City of of Middleton has a Aa1 bond rating on all of its outstanding general obligation debt issues.

Outstanding Debt Issues

Table with 6 columns: Issue, Purpose, Maturity Year, Callable, Original Amount, Balance at 12/31/24. Rows include 2015-2024 GO Refunding Bonds, Notes, and Loans, plus a TOTAL row.

Legal Debt Limit

Table showing legal debt limit calculations: 2024 Total Equalized Valuation as Certified by WI Dept. of Revenue (\$ 5,635,179,100), Legal Debt Limit as Percentage of Equalized Valuation (5%), Allowable Debt Limit as of 12/31/2024 (\$ 281,758,955), General Obligation Debt Outstanding as of 12/31/2024 (\$ 34,788,193), Available Debt Capacity Under Legal Limit (\$ 246,970,762), and Percent of Legal Debt Limit Incurred (12.3%).



2025 City of Middleton Budget

General Debt Service Budget Summary (Fund 300)

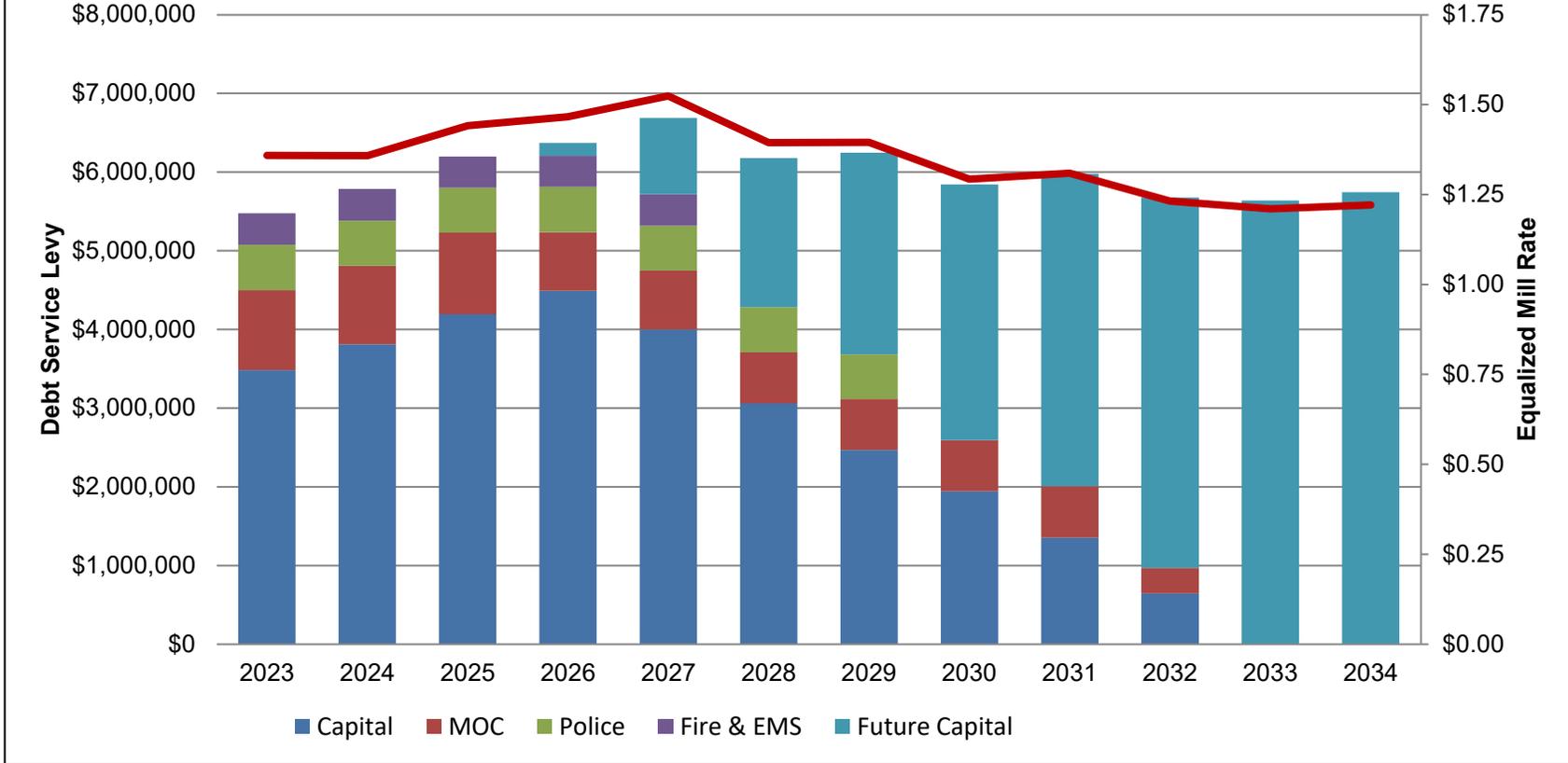
	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Projected</u>	<u>2025</u> <u>Recommended</u>
REVENUES				
Property Taxes	\$ 5,475,000	\$ 5,725,000	\$ 5,725,000	\$ 6,000,000
BAB Interest Subsidy	-	-	-	-
Interest Income (Loss)	55,280	-	10,000	10,000
Total Revenues	\$ 5,530,280	\$ 5,725,000	\$ 5,735,000	\$ 6,010,000
EXPENDITURES				
Principal - General	5,080,192	5,281,928	5,281,928	5,473,193
Principal - Refunding	-	-	-	-
Interest - General	985,256	960,170	960,170	940,380
Paying Agent & Fiscal Charges	13,259	7,500	7,850	8,000
Issuance Costs	91,153	-	89,911	-
Total Expenditures	\$ 6,169,860	\$ 6,249,598	\$ 6,339,859	\$ 6,421,573
Excess (deficiency) of revenues over expenditures	\$ (639,580)	\$ (524,598)	\$ (604,859)	(411,573)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium on debt issued	359,565	-	195,661	-
Refunding payment to escrow	-	-	-	-
Transfer from Impact Fee Funds	215,000	215,000	215,000	215,000
Operating transfers in/(out)	100,000	100,000	100,000	-
Total Other Financing Sources (Uses)	674,565	315,000	510,661	215,000
Excess (Deficit) of Sources vs. Uses of Funds	34,985	(209,598)	(94,198)	(196,573)
FUND BALANCE				
Beginning of Year	\$ 430,670	\$ 465,655	\$ 465,655	\$ 371,457
End of Year	\$ 465,655	\$ 256,057	\$ 371,457	\$ 174,884



2025 DEBT SERVICE PAYMENTS BY ISSUE AND CATEGORY

Issue	Purpose	Original Amount	Balance at 12/31/24	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	\$ 4,860,000	2032	9/1/2025	\$ 890,000	\$ 145,800	1,035,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016 GO Refunding Bonds	Fire & EMS	3,900,000	1,350,000	2027	2/1/2024	440,000	22,600	462,600	-	-	-	-	-	-
2017 GO Notes	Capital	4,000,000	1,305,000	2027	3/1/2025	420,000	32,850	452,850	-	-	-	-	-	-
2018 GO Notes	Capital	3,500,000	955,000	2026	3/1/2024	470,000	21,600	491,600	-	-	-	-	-	-
2019 GO Notes	Capital	3,490,000	1,385,000	2027	3/1/2025	445,000	37,100	482,100	-	-	-	-	-	-
2019 GO Refunding Notes	Police Station	5,560,000	3,285,000	2029	9/1/2026	610,000	111,050	721,050	-	-	-	-	-	-
2019 State Trust Fund Loan	Flood Recovery	590,000	-	2024	Yes	-	-	-	-	-	-	-	-	-
2020 GO Notes	Capital	4,270,000	2,275,000	2028	3/1/2026	550,000	42,750	592,750	-	-	-	-	-	-
2020 Taxable GO Ref Bonds	TID #5	7,055,000	5,410,000	2035	9/1/2028	-	-	-	-	-	-	575,000	82,930	657,930
2020 State Trust Fund Loan	Recovery Loans	300,000	78,193	2025	Yes	78,193	1,955	80,148	-	-	-	-	-	-
2021 GO Notes	Capital	3,750,000	2,475,000	2029	3/1/2027	470,000	56,900	526,900	-	-	-	-	-	-
2022 GO Notes	Capital	4,000,000	3,200,000	2030	3/1/2028	485,000	106,850	591,850	-	-	-	-	-	-
2023 GO Notes	Capital	4,600,000	4,210,000	2031	3/1/2029	515,000	197,625	712,625	-	-	-	-	-	-
2024 GO Notes	Capital	4,000,000	4,000,000	2032	3/1/2030	100,000	163,300	263,300	-	-	-	-	-	-
TOTAL	TOTAL	\$ 55,515,000	\$ 34,788,193			\$ 5,473,193	\$ 940,380	\$ 6,413,573	\$ -	\$ -	\$ -	\$ 575,000	\$ 82,930	\$ 657,930

Projected Debt Service Levy & Equalized Mill Rate: \$4.2 Million + 0.2 Million / Year Annual Capital Borrowing



Budget Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Debt Service Levy	\$5.48 M	\$5.78 M	\$6.2 M	\$6.37 M	\$6.69 M	\$6.18 M	\$6.25 M	\$5.84 M	\$5.98 M	\$5.68 M
Debt Service Mill Rate	\$ 1.36	\$ 1.36	\$ 1.44	\$ 1.47	\$ 1.52	\$ 1.39	\$ 1.40	\$ 1.29	\$ 1.31	\$ 1.23

Assumptions

- * \$4.2 million general capital borrowing in 2025 increased by \$0.2 million each year
- * 8 year term for general capital borrowing at 3.0% average interest rate
- * 1.0% annual non-TID equalized value growth



2025 City of Middleton Budget

CDA REVENUES

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	MISCELLANEOUS REVENUES							
203-4811-00 INTEREST ON INVESTMENTS	1,000	26,854	10,000	5,472	10,000	10,000	-	10,000
203-4812-00 TRANSFER IN	120,000	120,000	140,000	140,000	140,000	700,000	(560,000)	140,000
203-4820-00 RENT - JONES	11,788	15,502	5,894	1,320	1,320	-	-	-
203-4820-04 RENT MIDDLETON STATION PARKIN	3,600	3,600	3,600	3,600	3,600	3,600	-	3,600
203-4875-00 HUBBARD ACTIVITY CENTER	5,500	-	5,500	-	5,500	2,300	-	2,300
203-4890-00 MISCELLANEOUS REVENUES	9,000	6,655	9,000	-	9,000	-	-	-
TOTAL	150,888	172,910	173,994	150,392	169,420	715,900	(560,000)	155,900
TOTAL CDA REVENUES	150,888	172,910	173,994	150,392	169,420	715,900	(560,000)	155,900



2025 City of Middleton Budget

COMMUNITY DEVELOPMENT AUTHORITY

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	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	47,300	40,000	43,560	43,560	40,000	(22,500)	17,500
203-5540-002 SENIOR CENTER BUILDING MTNANCE	2,000	728	2,000	168	2,000	-	-	-
203-5540-003 DOWNTOWN MARKETING ASSISTANCE	-	-	-	-	-	-	-	-
203-5540-004 CDA EVENT SPONSORSHIP	7,500	15,660	7,500	2,000	7,500	7,500	-	7,500
203-5540-005 BANNERS/HOLIDAY LIGHTS	15,000	8,935	20,000	12,761	20,000	20,000	-	20,000
203-5540-006 LABOR DOWNTOWN MAINTENANCE	27,000	17,966	27,000	6,564	27,000	20,000	-	20,000
203-5540-007 DOWNTOWN LANDSCAPE/MTNANCE	45,000	49,364	45,000	30,220	45,000	55,000	-	55,000
203-5599-000 DEPRECIATION EXPENSE	-	74,808	-	-	-	-	-	-
203-5714-001 TENANT IMPROVEMENT	-	-	-	-	-	-	-	-
203-5720-110 SALARIES-FULL-TIME	-	-	-	-	-	31,634	6,327	37,961
203-5720-112 PART-TIME-NON PERM.	23,050	19,778	24,031	13,580	24,031	-	-	-
203-5720-192 RETIREMENT	1,567	-	-	-	-	2,199	439	2,638
203-5720-193 FICA	1,763	-	1,838	-	1,838	4,258	(1,354)	2,904
203-5720-194 HEALTH INSURANCE	-	-	-	-	-	9,684	1,937	11,621
203-5720-195 DENTAL INSURANCE	-	-	-	-	-	1,093	218	1,311
203-5720-210 MISCELLANEOUS EXPENSES	1,000	-	731	1,200	1,200	462	-	462
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	148,880	234,540	168,100	110,054	172,129	191,830	(14,933)	176,897
TOTAL COMMUNITY DEVELOPMENT AUTHORITY	148,880	234,540	168,100	110,054	172,129	191,830	(14,933)	176,897



Risk Management Fund (Fund 710)

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Projected</u>	<u>2025</u> <u>Requested</u>	<u>2025</u> <u>Recommended</u>
REVENUES					
Insurance Cost Allocations					
General Fund	\$ 350,000	\$ 375,000	\$ 375,000	\$ 400,000	\$ 375,000
Library Fund	27,900	26,900	26,900	29,200	29,200
Tourism Fund	2,600	2,450	2,450	2,700	2,700
Water Utility	43,200	44,600	44,600	45,500	45,500
Sewer Utility	13,700	14,400	14,400	14,400	14,400
Storm Water Utility	-	-	-	5,100	5,100
Golf Course	45,400	45,500	45,500	42,000	42,000
Airport	2,000	2,000	2,000	2,100	2,100
Other Revenues & Sources					
Insurance Dividends	64,820	14,133	14,133	13,510	13,510
Insurance Recoveries	15,782	25,000	50,000	10,000	10,000
Other Recoveries	2,126	-	-	-	-
Interest on Investments	10,807	5,000	15,000	4,565	4,565
Total Revenues	\$ 578,335	\$ 554,983	\$ 589,983	\$ 569,075	\$ 544,075

EXPENDITURES					
Insurance Coverage					
Liability Insurance	67,377	68,724	68,724	71,184	71,184
Excess Liability Insurance	2,214	2,546	2,426	2,700	2,700
Employment Practices Liability	6,893	7,794	6,267	7,000	7,000
Cyber Liability	-	-	-	-	-
Pollution Liability	5,637	6,032	5,336	5,750	5,750
Crime Policy	996	1,046	648	950	950
Volunteer Accident Policy	486	520	476	-	-
Workers Compensation	261,479	290,669	271,672	278,671	226,228
Auto Physical Damage	25,059	27,891	27,822	30,000	30,000
Equipment Breakdown	4,523	5,794	5,189	6,500	6,500
Property Insurance	129,610	142,480	143,480	145,273	145,273
Subtotal: Insurance Coverage	504,274	553,496	532,042	548,028	495,585
Claims Costs					
Liability Claims	65,958	25,000	25,000	25,000	25,000
Property Claims	-	10,000	-	10,000	10,000
Auto Physical Damage Claims	8,273	10,000	15,000	10,000	10,000
Other Claim Costs	-	2,500	-	2,500	2,500
Subtotal: Claims Costs	74,231	47,500	40,000	47,500	47,500
Total Expenditures	\$ 578,505	\$ 600,996	\$ 572,042	\$ 595,528	\$ 543,085

CHANGE IN NET POSITION	\$ (170)	\$ (46,013)	\$ 17,941	\$ (26,453)	\$ 990
-------------------------------	-----------------	--------------------	------------------	--------------------	---------------

NET POSITION					
Beginning Net Position	\$ 449,158	\$ 448,988	\$ 448,988	\$ 466,929	\$ 466,929
Ending Net Position	\$ 448,988	\$ 402,975	\$ 466,929	\$ 440,476	\$ 467,919



2025 City of Middleton Budget

WATER UTILITY REVENUES

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	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	1,120,980	1,452,769	776,359	1,452,769	1,452,769	-	1,452,769
610-4612-00 METERED SALES-COMMERCIAL	795,299	574,319	795,299	436,099	795,299	795,299	-	795,299
610-4613-00 METERED SALES-INDUSTRIAL	168,976	100,609	168,976	55,560	168,976	168,976	-	168,976
610-4614-00 METERED SALES - MULTI FAMILY	313,537	443,811	313,537	335,957	313,537	313,537	-	313,537
610-4620-00 PRIVATE FIRE PROTECTION	108,655	114,045	108,655	86,512	108,655	108,655	-	108,655
610-4630-00 PUBLIC FIRE PROTECTION	485,243	586,586	485,243	442,617	485,243	485,243	-	485,243
610-4640-00 OTHER SALES TO PUBLIC AUTHORIT	59,437	70,862	59,437	48,293	59,437	59,437	-	59,437
610-4660-00 SALES FOR RESALE	-	28,804	-	13,764	-	-	-	-
TOTAL	3,383,916	3,040,015	3,383,916	2,195,160	3,383,916	3,383,916	-	3,383,916
MISCELLANEOUS REVENUES								
610-4701-00 FORFEITED DISCOUNTS	4,000	12,356	4,000	6,607	4,000	4,000	-	4,000
610-4710-00 MISC SERVICE REVENUE	5,000	3,533	5,000	3,730	5,000	5,000	-	5,000
610-4720-00 RENT FROM WATER PROPERTY	105,000	79,033	105,000	54,206	105,000	105,000	-	105,000
610-4740-00 OTHER WATER REVENUES (AM-1)	1,000	12,190	1,000	11,078	1,000	1,000	-	1,000
610-4790-00 TRANSFER IN	-	14,994	-	-	-	-	-	-
TOTAL	115,000	122,104	115,000	75,621	115,000	115,000	-	115,000
INTEREST & OTHER FINANCING SOURCES								
610-4210-00 CONTRIBUTIONS IN AID OF CONSTU	-	-	-	-	-	-	-	-
610-4210-01 CAPITAL CONTRIBUTED BY MUNI	-	-	-	-	-	-	-	-
610-4250-00 AMORTIZATION OF PSC LIABILITY	-	-	-	-	-	-	-	-
610-4290-00 INTEREST & DIVIDEND INCOME	25,000	196,394	25,000	40,020	25,000	25,000	-	25,000
610-4290-03 CREDIT CARD REBATE PROGRAM	5,000	3,144	5,000	-	5,000	5,000	-	5,000
610-4291-00 MISCELLANEOUS INCOME	3,000	8,794	3,000	-	3,000	3,000	-	3,000
TOTAL	33,000	208,331	33,000	40,020	33,000	33,000	-	33,000
TOTAL WATER UTILITY REVENUES	3,531,916	3,370,451	3,531,916	2,310,802	3,531,916	3,531,916	-	3,531,916



2025 City of Middleton Budget

WATER UTILITY EXPENSES

SOURCE OF SUPPLY	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
WAGES								
610-6160-110 SALARIES-FULL-TIME (601)	28,496	41,569	27,014	20,030	27,014	31,855	159	32,014
610-6160-117 OVERTIME	-	-	-	-	-	-	-	-
610-6160-135 LONGEVITY	546	-	-	-	-	3,874	19	3,893
610-6160-198 PENSION EXPENSE	-	35,756	-	-	-	-	-	-
TOTAL	29,042	77,325	27,014	20,030	27,014	35,729	178	35,907
PERSONNEL BENEFITS								
610-6160-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
610-6160-192 RETIREMENT	2,626	-	2,553	(1,466)	2,553	2,931	15	2,946
610-6160-193 FICA	2,954	3,078	2,286	1,443	2,286	3,226	16	3,242
610-6160-194 HEALTH INSURANCE	7,497	-	6,791	-	6,791	6,092	-	6,092
610-6160-195 DENTAL INSURANCE	693	-	593	-	593	618	-	618
TOTAL	13,770	3,078	12,223	(24)	12,223	12,867	31	12,898
OPERATING EXPENSES								
610-6160-220 SUPPLIES & EXPENSES (603)	7,000	6,050	7,000	10,645	7,000	7,000	-	7,000
610-6160-410 MAINTENANCE (617): PPE	1,000	5,837	1,000	37,091	1,000	1,000	-	1,000
TOTAL	8,000	11,887	8,000	47,736	8,000	8,000	-	8,000
TOTAL SOURCE OF SUPPLY	50,812	92,289	47,237	67,742	47,237	56,596	209	56,805

PUMPING

WAGES								
610-6162-110 SALARIES-FULL-TIME (624)	93	2,204	88	299	88	103	1	104
610-6162-117 OVERTIME	-	-	-	-	-	-	-	-
TOTAL	93	2,204	88	299	88	103	1	104
PERSONNEL BENEFITS								
610-6162-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
610-6162-192 RETIREMENT	9	-	8	-	8	10	-	10
610-6162-193 FICA	10	166	7	22	7	11	-	11
610-6162-194 HEALTH INSURANCE	24	-	22	-	22	20	-	20
610-6162-195 DENTAL INSURANCE	2	-	2	-	2	1	-	1
TOTAL	45	166	39	22	39	42	-	42
OPERATING EXPENSES								
610-6162-210 PURCHASED POWER (623)	260,000	250,875	260,000	189,319	260,000	260,000	-	260,000
610-6162-220 SUPPLIES & EXPENSES (626)	11,500	17,002	11,500	5,559	11,500	11,500	-	11,500
610-6162-410 MAINTENANCE (633)	5,000	-	5,000	4,554	5,000	5,000	-	5,000
TOTAL	276,500	267,877	276,500	199,432	276,500	276,500	-	276,500
TOTAL PUMPING	276,638	270,248	276,627	199,753	276,627	276,645	1	276,646



2025 City of Middleton Budget

WATER UTILITY EXPENSES

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
WATER TREATMENT								
WAGES								
610-6163-110 SALARIES-FULL-TIME (642)	32	317	30	83	30	36	-	36
610-6163-117 OVERTIME	-	-	-	-	-	-	-	-
TOTAL	32	317	30	83	30	36	-	36
PERSONNEL BENEFITS								
610-6163-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
610-6163-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	3	-	3
610-6163-193 FICA	3	24	3	6	3	3	-	3
610-6163-194 HEALTH INSURANCE	8	-	8	-	8	7	-	7
610-6163-195 DENTAL INSURANCE	1	-	1	-	1	0	-	0
TOTAL	12	24	12	6	12	14	-	14
OPERATING EXPENSES								
610-6163-220 SUPPLIES & EXPENSES (643)	12,000	6,329	12,000	6,712	12,000	12,000	-	12,000
610-6163-230 CHEMICALS (641)	20,000	27,650	20,000	16,075	20,000	20,000	-	20,000
610-6163-410 MAINTENANCE (652)	1,000	7,694	1,000	194	1,000	1,000	-	1,000
TOTAL	33,000	41,673	33,000	22,982	33,000	33,000	-	33,000
TOTAL WATER TREATMENT	33,044	42,014	33,042	23,071	33,042	33,050	-	33,050
TRANSMISSION & DISTRIBUTION								
WAGES								
610-6164-110 SALARIES-FULL-TIME (660)	-	505	-	-	-	-	-	-
610-6164-111 LABOR RES. & STANDPIPE (661)	2,992	1,516	2,700	337	2,700	3,187	16	3,203
610-6164-112 LABOR - MAINS (662)	55,568	22,262	53,111	11,057	53,111	62,696	313	63,009
610-6164-113 LABOR - SERVICES (662)	38,470	16,388	36,460	2,917	36,460	43,040	215	43,255
610-6164-114 LABOR - METERS (663)	38,470	37,669	36,460	28,771	36,460	43,040	215	43,255
610-6164-115 LABOR - HYDRANTS (662)	5,984	11,540	5,402	5,613	5,402	6,376	32	6,408
610-6164-117 OVERTIME	-	-	-	-	-	-	-	-
TOTAL	141,484	89,879	134,133	48,695	134,133	158,338	791	159,129
PERSONNEL BENEFITS								
610-6164-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
610-6164-192 RETIREMENT	13,128	-	12,763	(3,057)	12,763	14,655	73	14,728
610-6164-193 FICA	14,769	6,724	11,428	3,609	11,428	16,130	81	16,211
610-6164-194 HEALTH INSURANCE	37,485	-	33,953	-	33,953	30,460	-	30,460
610-6164-195 DENTAL INSURANCE	3,464	-	2,963	-	2,963	3,092	-	3,092
TOTAL	68,846	6,724	61,107	552	61,107	64,337	154	64,491
OPERATING EXPENSES								
610-6164-220 SUPPLIES & EXPENSES (665)	35,000	7,356	35,000	50,424	35,000	35,000	-	35,000
610-6164-410 MAINT (DO NOT USE)	-	-	-	-	-	-	-	-
610-6164-411 MAINT RES. & STANDPIPE (672)	20,000	695	20,000	1,421	20,000	20,000	-	20,000
610-6164-412 MAINT - MAINS (673)	75,000	58,990	75,000	15,333	75,000	75,000	-	75,000
610-6164-413 MAINT - SERVICES (675)	15,000	18,230	15,000	1,745	15,000	15,000	-	15,000
610-6164-414 MAINT - METERS (676)	25,000	54,929	25,000	42,376	25,000	30,000	-	30,000
610-6164-415 MAINT - HYDRANTS (677)	26,000	30,405	26,000	16,025	26,000	26,000	-	26,000
TOTAL	196,000	170,605	196,000	127,324	196,000	201,000	-	201,000
TOTAL TRANSMISSION & DISTRIBUTION	406,330	267,207	391,240	176,570	391,240	423,675	945	424,620



2025 City of Middleton Budget

WATER UTILITY EXPENSES

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	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)	32,058	3,156	30,384	526	30,384	36,118	181	36,299
610-6190-117 OVERTIME	-	-	-	-	-	-	-	-
610-6190-130 ACCTG & CLTG LABOR (903)	-	28,273	-	22,423	-	-	-	-
TOTAL	32,058	31,430	30,384	22,949	30,384	36,118	181	36,299
PERSONNEL BENEFITS								
610-6190-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
610-6190-192 RETIREMENT	2,954	-	2,872	-	2,872	3,169	16	3,185
610-6190-193 FICA	3,323	2,398	2,571	1,754	2,571	3,651	18	3,669
610-6190-194 HEALTH INSURANCE	8,434	-	7,640	-	7,640	6,856	-	6,856
610-6190-195 DENTAL INSURANCE	779	-	667	-	667	1,809	-	1,809
TOTAL	15,490	2,398	13,750	1,754	13,750	15,485	34	15,519
OPERATING EXPENSES								
610-6190-220 SUPPLIES & EXPENSES (905)	12,500	14,627	12,500	11,242	12,500	12,500	-	12,500
610-6190-221 UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-
TOTAL	12,500	14,627	12,500	11,242	12,500	12,500	-	12,500
TOTAL CUSTOMER ACCOUNT EXPENSE	60,048	48,455	56,634	35,945	56,634	64,103	215	64,318

ADMINISTRATIVE & GENERAL

WAGES								
610-6192-110 SALARIES-FULL-TIME (920)	228,859	316,072	145,166	281,448	145,166	255,249	1,276	256,525
610-6192-111 SALARIES-SEASONAL	-	-	-	-	-	-	-	-
610-6192-117 OVERTIME	-	24,975	-	5,926	-	-	-	-
610-6192-135 LONGEVITY	12,300	6,543	12,300	-	12,300	12,300	62	12,362
TOTAL	241,159	347,591	157,466	287,374	157,466	267,549	1,338	268,887
PERSONNEL BENEFITS								
610-6192-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
610-6192-192 RETIREMENT (926)	19,489	6,103	13,720	8,286	13,720	21,596	108	21,704
610-6192-193 FICA	21,925	27,231	12,285	21,405	12,285	23,770	119	23,889
610-6192-194 HEALTH INSURANCE (926)	43,290	66,013	36,500	42,410	36,500	34,695	-	34,695
610-6192-195 DENTAL INSURANCE (926)	3,920	6,888	3,186	4,881	3,186	5,509	-	5,509
TOTAL	88,624	106,236	65,691	76,981	65,691	85,570	227	85,797
OPERATING EXPENSES								
610-6192-210 OFFICE SUPPLIES (921)	8,000	7,844	8,000	4,829	8,000	8,000	-	8,000
610-6192-222 INSURANCE	43,200	43,200	46,200	44,600	46,200	46,200	-	46,200
610-6192-223 INJURIES & DAMAGES	-	-	-	-	-	-	-	-
610-6192-224 REGULATORY COMM. EXP (928)	3,000	2,666	3,000	-	3,000	3,000	-	3,000
610-6192-310 OUTSIDE SERVICES (923)	40,000	57,644	40,000	25,747	40,000	40,000	-	40,000
610-6192-320 TRANSPORTATION EXPENSES (930)	40,000	33,537	40,000	28,900	40,000	40,000	-	40,000
610-6192-410 MAINT - GENERAL PLANT (932)	1,000	528	1,000	309	1,000	1,000	-	1,000
610-6192-490 MISC GENERAL EXPENSES (930)	7,000	6,181	7,000	7,162	7,000	29,500	-	29,500
610-6192-990 GEN FUND COST RECOVERY	96,000	96,000	101,500	101,500	101,500	107,000	-	107,000
610-6192-991 RESIDENT TOILET REBATE (906)	20,000	2,498	20,000	1,900	20,000	20,000	-	20,000
610-6192-992 COMM WATER AUDIT REBATE (906)	20,000	199	20,000	500	20,000	20,000	-	20,000
610-6192-998 PERSONNEL CONTINGENCY	-	-	-	-	-	-	-	-
TOTAL	278,200	250,298	286,700	215,448	286,700	314,700	-	314,700
TOTAL ADMINISTRATIVE & GENERAL	607,983	704,124	509,857	579,802	509,857	667,819	1,565	669,384



2025 City of Middleton Budget

WATER UTILITY EXPENSES	2023		2024			2025			
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET	
	OTHER EXPENSES								
DEPRECIATION & TAXES									
610-4020-990	DEPRECIATION	410,000	530,560	410,000	-	410,000	410,000	-	410,000
610-4020-992	DEPREC ON CONTRIBUTED PLANT	162,000	194,787	162,000	-	162,000	162,000	-	162,000
610-4080-990	TAXES	565,000	442,454	565,000	-	565,000	565,000	-	565,000
	TOTAL	1,137,000	1,167,801	1,137,000	-	1,137,000	1,137,000	-	1,137,000
INTEREST & DEBT EXPENSE									
610-6193-990	INTEREST ON DEBT TO MUNICIPAL	-	-	-	-	-	-	-	-
610-6194-990	AMORTIZATION OF BOND DISCOUNT	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
OTHER EXPENSES & TRANSFERS									
610-6195-998	TRANSFER TO DEBT FD 300	-	-	-	-	-	-	-	-
610-6195-999	TRANSFER OUT	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
WATER CAPITAL EXPENSES									
610-6197-810	WELL REHAB & CONST (3140)	175,000	135,482	-	4,993	-	2,550,000	-	2,550,000
610-6197-812	WATER TREATMENT EQUIP. (3320)	-	-	100,000	-	100,000	-	-	-
610-6197-815	TRANSPORTATION EQUIP (3920)	145,500	20,154	90,000	69,162	90,000	105,000	-	105,000
610-6197-820	WATER MAIN REPL (3430)	875,000	82,862	-	143,814	-	825,000	-	825,000
610-6197-825	OTHER TRANSM & DIST (3490)	-	-	0	-	-	-	-	-
610-6197-830	DIST RESERV & STANDPIPE (3420)	-	-	20,000	4,903	20,000	-	-	-
610-6197-835	SCADA EQUIP (3971)	-	-	-	-	-	-	-	-
610-6197-840	NEW METERS (3460-01)	75,000	6,725	75,000	-	75,000	300,000	-	300,000
610-6197-845	HYDRANTS (3480)	-	-	-	-	-	-	-	-
610-6197-850	GARAGE & EQUIP (3710)	12,550	-	9,550	5,333	9,550	13,000	-	13,000
610-6197-860	MASTER PLAN	-	-	-	-	-	30,000	-	30,000
	TOTAL	1,283,050	245,224	294,550	228,205	294,550	3,823,000	-	3,823,000
TOTAL OTHER EXPENSES		2,420,050	1,413,025	1,431,550	228,205	1,431,550	4,960,000	-	4,960,000
TOTAL WATER UTILITY EXPENSES		3,854,905	2,837,362	2,746,187	1,311,088	2,746,187	6,481,889	2,935	6,484,824



2025 City of Middleton Budget

SEWER UTILITY REVENUES

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
SEWER SALES REVENUE								
620-4610-00 SEWERAGE SERVICE-RESIDENTIAL	2,088,369	1,834,209	2,190,239	1,389,588	2,190,239	2,357,969	-	2,357,969
620-4620-00 SEWERAGE SERVICE-COMMERCIAL	1,501,224	1,563,751	1,574,454	1,314,002	1,574,454	1,695,026	-	1,695,026
620-4630-00 SEWERAGE SERVICE-INDUSTRIAL	192,783	194,245	202,187	109,283	202,187	217,671	-	217,671
620-4640-00 REVENUES FROM PUBLIC AUTHORITY	52,472	58,508	55,032	49,337	55,032	59,246	-	59,246
TOTAL	3,834,848	3,650,713	4,021,912	2,862,209	4,021,912	4,329,912	-	4,329,912
INTEREST & MISCELLANEOUS REVENUE								
620-4210-00 CONTRIBUTIONS IN AID CONSTRUCTION	-	-	-	-	-	-	-	-
620-4290-00 INTEREST & DIVIDEND INCOME	17,000	84,393	17,000	17,197	20,000	17,000	-	17,000
620-4290-03 CREDIT CARD REBATE PROGRAM	-	674	-	-	-	-	-	-
620-4820-00 FORFEITED DISCOUNTS	-	-	-	-	-	-	-	-
620-4850-00 MISCELLANEOUS OPERATING REVENUE	-	1,675	-	-	-	-	-	-
TOTAL	17,000	86,742	17,000	17,197	20,000	17,000	-	17,000
TOTAL SEWER UTILITY REVENUES	3,851,848	3,737,455	4,038,912	2,879,406	4,041,912	4,346,912	-	4,346,912



2025 City of Middleton Budget

SEWER UTILITY EXPENSES

	2023		2024			2025			
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET	
OPERATION EXPENSES									
WAGES									
620-6282-110	SALARIES-FULL-TIME	43,931	24,584	41,661	7,632	41,661	49,124	246	49,370
620-6282-117	OVERTIME	-	-	-	-	-	-	-	-
620-6282-135	LONGEVITY	2,277	-	-	-	-	3,872	-	3,872
620-6282-198	PENSION EXPENSE	-	35,756	-	-	-	-	-	-
	TOTAL	46,208	60,340	79,450	7,632	79,450	52,996	246	53,242
PERSONNEL BENEFITS									
620-6282-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
620-6282-192	RETIREMENT	4,048	-	-	-	-	407	2	409
620-6282-193	FICA	4,554	1,842	3,525	565	3,525	3,786	19	3,805
620-6282-194	HEALTH INSURANCE	31,238	-	-	-	-	-	-	-
620-6282-195	DENTAL INSURANCE	2,886	-	-	-	-	546	-	546
	TOTAL	42,726	1,842	5,000	565	3,525	4,739	21	4,760
OPERATING EXPENSES									
620-6282-220	SUPPLIES & EXPENSES	35,000	10,654	35,000	3,596	35,000	35,000	-	35,000
620-6282-230	OTHER CHEMICALS FOR SEWERAGE	2,500	4,203	2,500	4,552	2,500	3,000	-	3,000
620-6282-320	TRANSPORTATION EXPENSES	35,000	24,558	35,000	4,849	35,000	35,000	-	35,000
620-6282-330	MMSD FEES	2,713,209	2,454,229	2,813,230	1,392,900	2,813,230	3,093,230	-	3,093,230
620-6282-340	TELEVISIONING TRAILER	-	-	-	-	-	12,000	-	12,000
620-6282-420	POWER & FUEL - PUMPING: PPE	25,000	25,592	25,000	19,852	25,000	25,000	-	25,000
	TOTAL	2,810,709	2,519,236	2,556,838	1,425,749	2,910,730	3,203,230	-	3,203,230
TOTAL OPERATION EXPENSES		2,899,643	2,581,418	2,641,288	1,433,946	2,641,288	3,260,965	267	3,261,232
MAINTENANCE EXPENSES									
WAGES									
620-6283-110	SALARIES- FULL TIME	60,000	32,203	34,905	15,483	34,905	41,479	207	41,686
620-6283-117	OVERTIME	-	-	-	-	-	-	-	-
	TOTAL	60,000	32,203	34,905	15,483	34,905	41,479	207	41,686
PERSONNEL BENEFITS									
620-6283-192	RETIREMENT	-	-	-	-	-	341	2	343
620-6283-193	FICA	4,500	2,409	3,298	1,142	3,298	3,821	19	3,840
	TOTAL	4,500	2,409	3,298	1,142	3,298	4,162	21	4,183
OPERATING EXPENSES									
620-6283-414	MAINT - METERS	25,000	23,819	25,000	14,297	25,000	25,000	-	25,000
620-6283-415	MAINT - SEWAGE COLLECTION SYST	60,000	2,380	60,000	2,697	60,000	60,000	-	60,000
620-6283-416	MAINT - COLLECTION SYS PUMP EQ	26,000	18,934	26,000	364	26,000	26,000	-	26,000
620-6283-417	MAINT - GEN PLANT STRUCT & EQU	5,000	6,635	5,000	1,568	5,000	5,000	-	5,000
	TOTAL	116,000	51,769	116,000	18,927	116,000	116,000	-	116,000
TOTAL MAINTENANCE EXPENSES		180,500	86,382	154,203	35,552	154,203	161,641	228	161,869
CUSTOMER ACCOUNT EXPENSES									
WAGES									
620-6284-110	METER READING LABOR	37,995	26,192	36,031	22,561	36,031	41,092	205	41,297
620-6284-117	OVERTIME	-	-	-	-	-	-	-	-
620-6284-130	BILLING, COLLECT, ACCTG EXP	10,000	14,637	10,000	11,242	10,000	10,000	-	10,000
	TOTAL	47,995	40,829	46,031	33,803	46,031	51,092	205	51,297
PERSONNEL BENEFITS									
620-6284-192	RETIREMENT	3,501	-	-	(1,181)	-	352	2	354
620-6284-193	FICA	3,938	2,004	3,404	1,729	3,404	3,274	16	3,290
	TOTAL	7,439	2,004	3,404	548	3,404	3,626	18	3,644
TOTAL CUSTOMER ACCOUNT EXPENSES		55,434	42,833	44,500	34,351	44,500	54,718	223	54,941



2025 City of Middleton Budget

SEWER UTILITY EXPENSES

	2023		2024			2025			
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET	
ADMINISTRATIVE & GENERAL									
WAGES									
620-6285-110	SALARIES-FULL-TIME	79,742	61,556	79,855	44,773	79,855	84,059	420	84,479
620-6285-111	SALARIES-SEASONAL	6,000	-	6,000	-	6,000	6,000	-	6,000
620-6285-117	OVERTIME	-	-	-	-	-	-	-	-
	TOTAL	85,742	61,556	85,855	44,773	85,855	90,059	420	90,479
PERSONNEL BENEFITS									
620-6285-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
620-6285-192	RETIREMENT	5,423	39,928	16,149	28,876	16,149	411,116	2,056	413,172
620-6285-193	FICA	6,101	4,791	6,109	3,442	6,109	6,430	32	6,462
620-6285-194	HEALTH INSURANCE	8,433	18,163	38,237	12,096	38,237	20,550	-	20,550
620-6285-195	DENTAL INSURANCE	554	2,296	4,655	1,627	4,655	2,031	-	2,031
620-6285-199	EMPLOYEE HEALTH CONTRIB.(1%)	-	-	-	-	-	-	-	-
	TOTAL	20,511	65,179	42,892	13,723	42,892	440,127	2,088	442,215
OPERATING EXPENSES									
620-6285-210	OFFICE SUPPLIES	10,000	9,879	10,000	5,063	10,000	10,000	-	10,000
620-6285-222	INSURANCE	13,700	13,700	12,200	14,400	12,200	12,200	-	12,200
620-6285-310	OUTSIDE SERVICES	40,000	14,093	25,000	20,522	25,000	30,000	-	30,000
620-6285-490	MISC GENERAL EXPENSES	20,000	3,396	20,000	2,439	20,000	27,500	-	27,500
620-6285-491	RENTS	-	-	-	-	-	-	-	-
620-6285-990	GEN FUND COST RECOVERY	96,000	96,000	101,500	101,500	101,500	107,000	-	107,000
620-6285-998	PERSONNEL CONTINGENCY	-	-	-	-	-	-	-	-
	TOTAL	179,700	137,067	101,500	101,500	101,500	186,700	-	186,700
TOTAL ADMINISTRATIVE & GENERAL		285,953	263,803	230,247	159,995	230,247	716,886	2,508	719,394
OTHER EXPENSES									
DEPRECIATION									
620-4020-990	DEPRECIATION	325,000	403,895	325,000	-	325,000	325,000	-	325,000
620-4080-990	TAXES	-	-	-	-	-	-	-	-
	TOTAL	325,000	403,895	325,000	-	325,000	325,000	-	325,000
TRANSFERS									
620-6286-998	TRANSFER TO DEBT FD 300	-	-	-	-	-	-	-	-
620-6286-999	TRANSFER OUT	-	14,994	-	-	-	-	-	-
	TOTAL	-	14,994	-	-	-	-	-	-
SEWER CAPITAL EXPENSES									
620-6297-810	FORCE MAINS (3150)	-	-	-	-	-	-	-	-
620-6297-815	MAIN REPL (3130)	400,000	-	300,000	2,730	300,000	525,000	-	525,000
620-6297-820	PUMP STATION EQUIP (3230)	-	10,926	370,000	3,705	370,000	360,000	-	360,000
620-6297-825	GARAGE & EQUIP (3710)	125,000	20,889	-	105,291	-	(358,250)	-	(358,250)
620-6297-860	MASTER PLAN	-	-	-	20,856	-	-	-	-
	TOTAL	525,000	31,815	-	126,148	-	526,750	-	526,750
TOTAL OTHER EXPENSES		850,000	450,704	325,000	126,148	325,000	851,750	-	851,750
TOTAL SEWER UTILITY		4,271,530	3,425,139	3,395,238	1,789,992	3,395,238	5,045,960	3,226	5,049,186



CITY OF MIDDLETON DEPARTMENT OPERATING BUDGET REQUESTS – FISCAL 2025 (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	2021	2022	2023	2024	2025
Utility Manager	1	1	1	1	1
Asst. Utility Manager / Utility Foreman	1	1	1	1	1
Utility Crewman	6	6	6	6	7
Utility Billing Manager	1	1	1	1	1
Total	9	9	9	9	10

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.

2025 GOALS:

1. Water main replacement coordinated with street improvements (Franklin Ave.)
2. Sanitary Sewer video audits/inspections, and repairs coordinated with street improvements
3. Well #5 project completion w/ major upgrades to prolong the life of the well
4. Begin preparations for the future development of Well #7
5. Install new pump operation panels at Maywood and Baskerville lift stations

SIGNIFICANT ISSUES IN 2025:

1. New water main install and sewer main repair project as needed Franklin Ave.
2. Address inflow/infiltration defects identified with video inspections
3. Well #5 rehab w/ DNR requirements of several project additions including a separate chemical room, electrical and plumbing upgrades, control panels, potential generator, etc.
4. Begin future planning of the development of Well #7
5. Maywood and Baskerville operation panels found to be in critical replacement condition per sewer facilities review

MAJOR WORKLOAD STATISTICS:

WORKLOAD ACTIVITIES	2022 Actual	2023 Actual	2024 As of 7/31	2025 Projected	2026 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	92.5	93.0
Miles of Sewer Main to maintain	81.5	81.5	81.5	82.0	82.5
Number of Water Meters	6552	6,619	6,705	6,805	6905



2025 City of Middleton Budget

STORM WATER UTILITY REVENUES

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
INTEREST & MISCELLANEOUS REVENUE								
630-4231-00 SPECIAL CHARGE - STORMWATER	-	1,267	-	3,175	3,175	-	-	-
630-4290-00 INTEREST & DIVIDEND INCOME	2,000	75,584	5,100	15,402	20,000	10,000	-	10,000
TOTAL	2,000	76,851	5,100	18,577	23,175	10,000	-	10,000
INTERGOVERNMENTAL REVENUE								
630-4301-00 GRANTS	432,588	2,011,781	-	-	-	-	-	-
TOTAL	432,588	2,011,781	-	-	-	-	-	-
PUBLIC CHARGES FOR SERVICE								
630-4601-01 FIXED RATE	-	-	-	0	-	-	-	-
630-4601-03 VARIABLE RATE	868,772	873,533	876,000	657,740	877,000	1,794,000	-	1,794,000
630-4681-00 STORMWATER FEE-IN-LIEU DEDICAT	-	-	-	-	-	-	-	-
TOTAL	868,772	873,533	876,000	657,740	877,000	1,794,000	-	1,794,000
MISCELLANEOUS REVENUES								
630-4801-00 PENALTY	3,000	4,270	5,000	1,855	2,500	5,000	-	5,000
630-4831-00 OTHER REVENUE	-	22,414	-	-	-	-	-	-
TOTAL	3,000	26,685	5,000	1,855	2,500	5,000	-	5,000
TOTAL STORM WATER UTILITY REVENUES	1,306,360	2,988,849	886,100	678,172	902,675	1,809,000	-	1,809,000



2025 City of Middleton Budget

STORM WATER UTILITY EXPENSES

		2023		2024			2025		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
OPERATION EXPENSES									
WAGES									
630-5200-110	SALARIES-FULL-TIME	-	-	-	-	-	281,407	1,407	282,814
630-5200-135	LONGEVITY	-	-	-	-	-	825	4	829
	TOTAL	-	-	-	-	-	282,232	1,411	283,643
PERSONNEL BENEFITS									
630-5200-192	RETIREMENT	-	-	-	-	-	20,118	101	20,219
630-5200-193	FICA	-	-	-	-	-	22,348	112	22,460
630-5200-194	HEALTH INSURANCE	-	-	-	-	-	62,777	-	62,777
630-5200-195	DENTAL INSURANCE	-	-	-	-	-	7,652	-	7,652
	TOTAL	-	-	-	-	-	112,895	213	113,108
STORMWATER MAINTENANCE									
630-5200-310	OUTSIDE SERVICES	85,000	145,693	154,908	2,040	154,908	154,908	-	154,908
630-5200-315	DITCH MAINTENANCE	-	11,081	1,000	-	1,000	1,000	-	1,000
630-5200-320	PRIVATE STORMWATER MAINTENANCE	-	2,921	7,500	-	7,500	7,500	-	7,500
630-5200-325	I&E STAFF (WPDES REQUIREMENT)	-	-	15,092	9,862	15,092	19,317	-	19,317
630-5200-330	ADAPTIVE MANAGEMENT (TMDL COMPLIAI	-	-	61,912	61,912	61,912	61,912	-	61,912
630-5200-410	EQUIPMENT MAINTENANCE	-	-	-	-	-	9,500	-	9,500
630-5200-422	FUEL	-	-	-	-	-	6,500	-	6,500
630-5200-470	UTILITIES	-	86	100	43	100	200	-	200
	TOTAL	85,000	159,780	240,512	73,857	240,512	260,837	-	260,837
STREET CLEANING									
630-5300-220	SUPPLIES & MATERIALS	-	-	-	-	-	8,200	-	8,200
630-5300-310	OUTSIDE SERVICES	-	-	-	-	-	15,000	-	15,000
630-5300-410	FUEL	-	-	-	-	-	28,500	-	28,500
630-5300-422	EQUIPMENT MAINTNEANCE	-	-	-	-	-	13,000	-	13,000
630-5300-470	UTILITIES	-	-	-	-	-	100	-	100
	TOTAL	-	-	-	-	-	64,800	-	64,800
STORM SEWERS									
630-5300-220	SUPPLIES & MATERIALS	-	-	-	-	-	15,000	-	15,000
630-5300-310	OUTSIDE SERVICES	-	-	-	-	-	35,000	-	35,000
630-5300-470	UTILITIES	-	-	-	-	-	16,500	-	16,500
	TOTAL	-	-	-	-	-	66,500	-	66,500
DEPRECIATION									
630-5548-990	DEPRECIATION	200,000	283,778	300,000	-	300,000	300,000	-	300,000
	TOTAL	200,000	283,778	300,000	-	-	300,000	-	300,000
STORM WATER UTILITY PROJECTS									
630-5710-800	PHEASANT BRANCH BANK	20,000	10,158	-	-	-	-	-	-
630-5725-800	MIDDLETON HILLS POND	100,000	5,685	150,000	9,254	10,000	165,000	-	165,000
630-5726-800	SPRING HILL POND	150,000	-	175,000	5,375	10,000	190,000	-	190,000
630-5730-800	DONNA DRIVE POND	-	-	-	-	-	20,000	-	20,000
630-5732-800	PBC REPAIRS N OF CENTURY	328,284	-	-	-	-	-	-	-
630-5733-800	GRABER POND OUTLET	-	-	-	-	-	150,000	-	150,000
630-5735-800	PBC REPAIRS SOUTH FORK	-	-	-	-	-	-	-	-
630-5738-800	PBC REPAIRS - CENTURY	177,988	6,285	-	-	-	-	-	-
630-5739-800	DITCH MAINTENANCE	35,000	-	-	-	-	73,000	-	73,000
630-5740-800	OUTFALL / CULVERT MAINTENANCE	15,000	-	-	-	-	26,000	-	26,000
630-5741-800	HIDDEN OAKS STORMWATER	150,000	-	30,000	-	-	40,000	-	40,000
630-5742-800	MISTY VALLEY STORMWATER	-	-	-	-	-	60,000	-	60,000
630-5743-800	CAPITAL OUTLAY (EQUIPMENT)	-	-	-	-	-	592,000	60,000	652,000
	TOTAL	976,272	22,127	355,000	14,628	20,000	1,316,000	60,000	1,376,000
TOTAL STORM WATER UTILITY EXPENSES		1,261,272	465,685	895,512	88,485	260,512	2,403,264	61,624	2,464,888



Middleton Utility District Budget (Fund 640)

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Projected</u>	<u>2025</u> <u>Approved</u>
REVENUES				
Special Assessments	-	-	534,955	-
Miscellaneous	-	-	-	-
Total Revenues	\$ -	\$ -	\$ 534,955	\$ -
EXPENDITURES				
Operation and maintenance	-	5,000	-	5,000
Depreciation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	\$ -	\$ 5,000	\$ -	\$ 5,000
NON OPERATING REVENUES				
Investment Income	18,438	5,000	5,000	5,000
Total Capital Contributions	\$ 18,438	\$ 5,000	\$ 5,000	\$ 5,000
CHANGE IN NET POSITION	\$ 18,438	\$ -	\$ 539,955	\$ -
NET POSITION				
Beginning Net Position	\$ 431,079	\$ 449,517	\$ 449,517	\$ 989,472
Ending Net Position	449,517	449,517	989,472	989,472
Less Net Investment in Capital Assets	-	-	-	-
NET POSITION - END OF YEAR	\$ 449,517	\$ 449,517	\$ 989,472	\$ 989,472



2025 City of Middleton Budget

GOLF COURSE REVENUES

		2023		2024			2025		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
GOLF SHOP SALES									
650-4500-01	HARDGOOD SALES	135,000	168,717	150,000	139,824	169,559	167,459	-	167,459
650-4500-03	SOFTGOODS SALES	60,000	74,052	70,000	73,071	80,283	77,694	-	77,694
650-4500-05	RENTAL CLUBS	6,629	8,230	7,416	7,982	9,281	9,191	-	9,191
	TOTAL	201,629	250,999	227,416	220,877	259,123	254,344	-	254,344
PUBLIC CHARGES FOR SERVICES									
650-4630-00	GREENS FEES	1,246,976	1,283,240	1,272,824	1,390,491	1,482,637	1,393,782	-	1,393,782
650-4631-00	LEAGUES	-	-	-	-	-	-	-	-
650-4632-00	MEMBERSHIPS	151,849	255,014	245,582	293,331	299,251	292,715	-	292,715
650-4633-00	CART RENTAL	420,536	536,527	511,359	566,081	596,718	584,041	-	584,041
650-4634-00	DRIVING RANGE	146,282	240,223	220,028	249,414	244,800	243,360	-	243,360
650-4635-00	OUTINGS	-	4,186	-	3,041	2,411	-	-	-
650-4639-00	HANDICAP FEES	1,176	760	1,176	1,240	1,240	1,176	-	1,176
650-4645-00	SALES TAXES COLLECTED	124,625	-	133,084	-	144,488	138,329	-	138,329
	TOTAL	2,091,444	2,319,950	2,384,053	2,503,599	2,771,545	2,653,403	-	2,653,403
FOOD & BEVERAGE SALES									
650-4736-00	FOOD INCOME	170,572	215,630	214,222	238,412	254,960	241,794	-	241,794
650-4737-00	SNACK	15,475	26,069	22,464	26,268	28,092	26,104	-	26,104
650-4738-00	LIQUOR	99,867	121,129	112,380	159,965	167,640	165,542	-	165,542
650-4739-00	BEER	182,979	213,128	210,880	170,229	190,215	176,556	-	176,556
650-4740-00	SODA	33,122	41,750	42,003	44,728	47,490	44,307	-	44,307
650-4741-00	GOLF OUTING BEVERAGE	1,500	-	-	-	-	-	-	-
650-4742-00	TOBACCO	2,162	2,975	2,636	2,186	2,781	2,763	-	2,763
650-4745-00	SALES TAXES COLLECTED	37,320	166,174	39,815	175,145	49,753	39,815	-	39,815
650-4747-00	FOOD AND SNACK - BEVRAGE CART	2,325	3,406	3,035	3,390	3,718	3,579	-	3,579
650-4748-00	NA BEVERAGES - BEVRAGE CART	17,632	23,447	21,616	24,962	24,685	24,136	-	24,136
650-4749-00	BEER SALES - BEVRAGE CART	82,966	109,601	101,160	73,385	81,201	79,281	-	79,281
650-4750-00	LIQUOR - BEVRAGE CART	34,659	58,298	54,144	101,610	103,809	99,899	-	99,899
	TOTAL	680,579	981,606	824,355	1,020,280	954,344	903,776	-	903,776
OTHER INCOME									
650-4832-03	CREDIT CARD REBATE PROGRAM	7,135	9,208	7,135	-	9,000	7,135	-	7,135
650-4832-06	LAND SALE	-	-	-	-	-	-	-	-
650-4832-07	MISC. INCOME	-	4,000	-	-	-	-	-	-
650-4832-10	EARNED INTEREST INCOME	778	69,460	778	17,937	16,164	778	-	778
650-4832-11	CONTRIBUTED CAPITAL	-	615,426	-	-	-	-	-	-
650-4832-20	UNREDEEMED GIFT CARDS	-	6,938	-	-	-	-	-	-
650-4840-00	SALES TAX REMIT DISCOUNT	535	2,710	535	1,170	-	535	-	535
650-4890-00	TRANSFER IN	-	-	-	-	-	-	-	-
	TOTAL	8,448	707,743	8,448	19,107	25,164	8,448	-	8,448
REIMBURSABLE INCOME									
650-4900-01	TOURNAMENT FEES	-	-	-	-	100,000	-	-	-
650-4900-07	LESSONS	-	-	-	-	-	-	-	-
650-4900-20	REIMBURSEMENT FOR SALES	-	-	-	-	-	-	-	-
650-4935-00	TRANSFER IN	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	100,000	-	-	-
TOTAL GOLF COURSE REVENUES		2,982,100	4,260,297	3,444,272	3,763,862	4,110,176	3,819,971	-	3,819,971



2025 City of Middleton Budget

GOLF COURSE EXPENDITURES

	2023		2024			2025			
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET	
FOOD & BEVERAGE EXPENSES									
OPERATING EXPENSES									
650-5541-221	FOOD COST	56,289	61,904	70,693	70,348	84,137	79,792	-	79,792
650-5541-222	SNACK COST	8,899	13,635	11,232	11,746	15,905	14,841	-	14,841
650-5541-223	LIQUOR COST	28,251	37,125	34,970	63,600	57,004	55,743	-	55,743
650-5541-224	BEER COST	66,487	92,214	78,010	68,718	67,854	63,960	-	63,960
650-5541-225	SODA COST	20,302	35,903	25,447	34,513	28,870	27,377	-	27,377
650-5541-227	TOBACCO COST	1,744	2,550	2,025	228	2,025	2,127	-	2,127
650-5541-228	NON GOLF OUTING EXPENSE: PPE	-	-	-	-	-	-	-	-
	TOTAL	181,972	243,332	222,377	249,154	255,795	243,840	-	243,840
TOTAL FOOD & BEVERAGE EXPENSES		181,972	243,332	222,377	249,154	255,795	243,840	-	243,840
PRO SHOP									
WAGES									
650-5543-110	SALARIES - FULL-TIME	200,547	238,514	211,888	152,450	211,888	216,959	1,043	218,002
650-5543-120	PART TIME WAGES	120,407	163,921	151,935	160,191	171,817	197,600	-	197,600
650-5543-135	LONGEVITY	-	-	-	-	-	-	-	-
650-5543-145	UNEMPLOYMENT WAGES	-	-	1,000	-	-	-	-	-
	TOTAL	320,954	402,436	364,823	312,641	383,705	414,559	1,043	415,602
PERSONNEL BENEFITS									
650-5543-192	RETIREMENT	13,653	12,893	14,631	11,521	14,631	15,079	72	15,151
650-5543-193	FICA	24,571	26,684	27,833	23,697	27,833	31,714	80	31,794
650-5543-194	HEALTH INSURANCE	33,732	34,094	37,736	26,705	37,736	38,080	-	38,080
650-5543-195	DENTAL INSURANCE	5,479	5,478	5,479	4,108	5,479	5,479	-	5,479
650-5543-198	PENSION EXPENSE	-	54,605	-	-	-	-	-	-
	TOTAL	77,435	133,754	85,679	66,031	85,679	90,352	152	90,504
OPERATING EXPENSES									
650-5543-229	PRO SHOP SUPPLIES	5,000	5,622	10,000	11,791	12,000	15,000	-	15,000
650-5543-230	DRIVING RANGE SUPPLIES	7,351	10,730	15,000	11,234	15,000	15,000	-	15,000
650-5543-240	HARDGOODS	100,000	121,103	112,500	123,795	127,169	125,594	-	125,594
650-5543-242	SOFTGOODS	43,349	44,953	45,500	43,162	52,184	50,501	-	50,501
650-5543-244	RENTALS	3,000	4,008	10,000	2,511	8,000	13,000	-	13,000
650-5543-290	UNIFORMS	8,000	7,543	8,000	11,405	12,000	12,000	-	12,000
650-5543-420	GAS & OIL	15,620	16,212	15,620	14,910	15,620	16,254	-	16,254
650-5543-441	CONFERENCES	1,500	387	1,500	134	1,500	2,500	-	2,500
650-5543-492	CART RENTAL	11,000	14,360	11,000	18,584	28,420	30,922	-	30,922
650-5543-493	GOLF OUTING EXPENSES	7,000	15,070	10,000	11,842	10,000	10,000	-	10,000
650-5543-494	CART LEASE PAYMENTS	56,091	65,440	56,091	37,394	56,091	56,091	-	56,091
650-5543-495	CART ANNUAL MAINTENANCE	8,330	-	8,330	-	8,330	8,330	-	8,330
650-5543-496	CART REPAIRS	4,500	5,493	4,500	3,006	4,500	5,000	-	5,000
650-5543-520	HANDICAP EXPENSE	1,000	880	1,000	1,311	1,000	1,000	-	1,000
650-5543-703	RESERVE	-	-	-	-	-	-	-	-
	TOTAL	271,741	311,803	309,041	291,078	351,814	361,192	-	361,192
TOTAL PRO SHOP		670,130	847,992	759,543	669,750	821,198	866,103	1,195	867,298



2025 City of Middleton Budget

GOLF COURSE EXPENDITURES

		2023		2024			2025		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
CLUB HOUSE									
WAGES									
650-5544-130	JANITORIAL SERVICES	1,000	7,550	10,000	7,525	10,000	12,000	-	12,000
650-5544-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	-	-
	TOTAL	1,000	7,550	10,000	7,525	10,000	12,000	-	12,000
OPERATING EXPENSES									
650-5544-220	SUPPLIES & MATERIALS	9,000	8,739	9,000	9,308	9,000	10,000	-	10,000
650-5544-320	PEST CONTROL	464	374	464	374	464	500	-	500
650-5544-412	CLUB HOUSE MAINTENANCE	10,000	15,982	15,000	10,737	15,000	16,000	-	16,000
650-5544-470	UTILITIES	43,676	59,612	50,676	39,858	50,676	55,676	-	55,676
650-5544-472	TV SERVICES	1,972	2,033	2,088	1,566	2,088	2,188	-	2,188
650-5544-474	PORTABLE RESTROOMS	6,000	6,952	6,952	4,403	6,952	7,647	-	7,647
650-5544-476	HEATING/COOLING SYSTEM	1,600	995	1,600	567	1,600	1,600	-	1,600
650-5544-510	SECURITY SYSTEM	1,000	1,172	1,000	8,795	5,004	1,000	-	1,000
650-5544-810	OTHER EQUIPMENT	-	-	-	-	-	-	-	-
	TOTAL	73,712	95,858	86,780	75,608	90,784	94,611	-	94,611
TOTAL CLUB HOUSE		74,712	103,408	96,780	83,133	100,784	106,611	-	106,611
FOOD & BEVERAGE OTHER EXPENSES									
WAGES									
650-5545-110	SALARIES - FOOD & BEVERAGE	83,888	83,886	88,201	64,450	88,201	91,301	442	91,743
650-5545-111	SALARIES - FOOD & BEVERAGE LTE	53,802	63,976	62,613	58,653	67,175	72,005	-	72,005
650-5545-135	LONGEVITY	-	-	-	-	-	-	-	-
650-5545-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	-	-
	TOTAL	137,690	147,862	150,814	123,102	155,376	163,306	442	163,748
PERSONNEL BENEFITS									
650-5545-190	FRINGE BENEFITS - FOOD & BEVER	-	-	-	-	-	-	-	-
650-5545-192	RETIREMENT	5,704	5,803	6,086	4,692	6,086	6,345	31	6,376
650-5545-193	FICA	10,533	10,661	11,537	8,715	11,537	12,493	34	12,527
650-5545-194	HEALTH INSURANCE	23,754	24,015	25,158	17,659	25,158	25,400	-	25,400
650-5545-195	DENTAL INSURANCE	2,739	2,739	2,739	2,054	2,739	2,739	-	2,739
	TOTAL	42,730	43,219	45,520	33,121	45,520	46,977	65	47,042
OPERATING EXPENSES									
650-5545-222	FOOD & BEVERAGE SUPPLIES	15,300	21,312	17,000	18,167	21,000	21,000	-	21,000
650-5545-223	REIMBURSED GRATUITY	38,816	112,365	100,000	121,559	100,000	100,000	-	100,000
650-5545-290	UNIFORMS	3,000	2,944	3,000	3,822	3,900	4,000	-	4,000
650-5545-310	OUTSIDE SERVICES	1,050	1,050	1,050	950	1,050	1,050	-	1,050
	TOTAL	58,166	137,671	121,050	144,498	125,950	126,050	-	126,050
TOTAL FOOD & BEVERAGE OTHER EXPENSES		238,586	328,751	317,384	300,721	326,846	336,333	507	336,840



2025 City of Middleton Budget

GOLF COURSE EXPENDITURES

		2023		2024			2025		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
GROUNDS EXPENSES									
WAGES									
650-5546-111	SALARIES - GOLF COURSE	258,285	259,001	271,995	198,844	271,995	281,789	1,360	283,149
650-5546-120	PART TIME WAGES	119,610	127,683	128,689	119,415	134,067	147,992	-	147,992
650-5546-135	LONGEVITY	-	-	-	-	-	-	-	-
650-5546-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	-	-
	TOTAL	377,895	386,684	400,684	318,259	406,062	429,781	1,360	431,141
PERSONNEL BENEFITS									
650-5546-192	RETIREMENT	17,423	17,532	18,768	15,091	18,768	19,584	95	19,679
650-5546-193	FICA	28,751	28,959	30,652	23,919	30,652	32,878	104	32,982
650-5546-194	HEALTH INSURANCE	50,598	51,141	55,604	39,307	55,604	56,120	-	56,120
650-5546-195	DENTAL INSURANCE	8,740	8,738	8,740	6,554	8,740	8,740	-	8,740
	TOTAL	105,512	106,370	113,764	84,871	113,764	117,322	199	117,521
OPERATING EXPENSES									
650-5546-222	PARTS & TOOLS	4,000	2,870	4,000	2,067	4,000	8,000	-	8,000
650-5546-223	FERTILIZER & CHEMICALS	60,000	96,375	90,000	82,033	100,000	125,000	-	125,000
650-5546-224	DIRT	19,446	19,141	19,446	12,539	19,446	20,446	-	20,446
650-5546-274	GREENS & TEE SUPPLIES	8,000	23,385	8,000	7,640	8,000	8,000	-	8,000
650-5546-275	SEED	2,400	2,000	2,400	2,252	2,400	8,400	-	8,400
650-5546-277	IRRIGATION PARTS, EQUIP, SUPPL	6,400	18,433	10,000	8,543	10,000	10,000	-	10,000
650-5546-278	TREES	900	468	5,000	-	5,000	3,000	-	3,000
650-5546-279	OFFICE CLEANING SUPPLIES	2,000	2,874	4,000	3,197	4,000	6,000	-	6,000
650-5546-372	DEEP AERIFICATION SERVICES	-	-	-	-	-	20,000	-	20,000
650-5546-375	IRRIGATION CONTRACT	2,544	2,174	2,544	1,575	2,544	2,544	-	2,544
650-5546-411	GROUNDS & GREEN MAINT	5,000	5,022	5,000	4,045	5,000	5,000	-	5,000
650-5546-412	GREEN EQUIPMENT REPAIR	50,000	40,201	50,000	41,362	50,000	50,000	-	50,000
650-5546-420	GAS & OIL	31,701	28,965	31,701	23,453	31,701	32,988	-	32,988
650-5546-440	TRAINING & DEVELOPMENT	1,500	3,521	2,000	1,460	2,000	3,000	-	3,000
650-5546-450	UNIFORMS	5,000	3,555	5,000	3,961	5,000	5,000	-	5,000
650-5546-491	EQUIPMENT RENTAL	2,000	15,765	8,000	2,743	8,000	10,000	-	10,000
650-5546-493	SECURITY SYSTEM	-	-	-	3,821	3,821	1,000	-	1,000
	TOTAL	200,891	264,748	247,091	200,692	260,912	318,378	-	318,378
TOTAL GROUNDS EXPENSES		684,298	757,802	761,539	603,821	780,738	865,482	1,559	867,041
ADMINISTRATION									
OPERATING EXPENSES									
650-5547-250	POSTAGE	250	217	250	143	250	250	-	250
650-5547-260	TELEPHONE	13,284	13,302	13,284	9,673	13,284	13,284	-	13,284
650-5547-320	PROFESSIONAL SERVICES	1,500	14,910	35,000	16,123	35,000	25,000	-	25,000
650-5547-440	TRAINING	971	1,610	971	-	971	2,000	-	2,000
650-5547-442	DUES	1,338	1,855	1,338	2,353	1,338	2,000	-	2,000
650-5547-443	TRAVEL	2,000	2,124	3,200	1,806	4,000	4,200	-	4,200
650-5547-460	INSURANCE	45,400	45,400	45,400	45,500	45,400	49,800	-	49,800
650-5547-461	LICENSES	2,700	1,597	2,700	1,087	2,700	2,700	-	2,700
650-5547-521	ACCOUNTING & COMPUTERS	2,862	272	2,862	1,842	2,862	2,862	-	2,862
650-5547-522	ADVERTISING	2,500	1,512	2,500	2,421	2,500	3,000	-	3,000
650-5547-524	POS SYSTEM	12,165	11,706	12,165	13,282	15,753	16,420	-	16,420
650-5547-525	WEBSITE	3,336	966	3,336	1,259	3,336	3,336	-	3,336
650-5547-990	OTHER EXPENSES	-	-	-	-	-	-	-	-
650-5547-998	PERSONNEL CONTINGENCY	33,863	-	33,863	-	-	33,863	-	33,863
	TOTAL	122,169	95,471	156,869	95,490	127,394	158,715	-	158,715
TOTAL ADMINISTRATION		122,169	95,471	156,869	95,490	127,394	158,715	-	158,715



2025 City of Middleton Budget

GOLF COURSE EXPENDITURES

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
OTHER EXPENSES								
DEBT EXPENSES								
650-5548-703 DEPRECIATION	-	239,985	-	-	-	-	-	-
650-5548-704 SALES TAX - PD.	161,945	173,791	172,899	155,766	194,241	178,144	-	178,144
650-5548-705 CREDIT CARD FEES	90,000	18,658	90,000	6,547	120,000	117,570	-	117,570
650-5548-706 BANK FEES	-	-	-	-	-	-	-	-
650-5548-707 ADVANCE REPAYMENT	400,000	-	450,000	-	450,000	450,000	-	450,000
TOTAL	651,945	432,435	712,899	162,313	764,241	745,714	-	745,714
OTHER EXPENSES								
650-5549-996 OTHER EXPENSES	-	-	-	-	-	-	-	-
650-5549-999 TRANSFER OUT	96,367	117,768	113,062	-	131,114	125,047	-	125,047
TOTAL	96,367	117,768	113,062	-	131,114	125,047	-	125,047
CAPITAL EXPENSES								
650-5550-005 DESIGN	-	8,526	-	7,928	7,504	-	-	-
650-5550-800 CAPITAL OUTLAY	300,000	31	300,000	19,886	292,496	300,000	-	300,000
650-5550-801 CLUBHOUSE CAPITAL	-	26,710	-	-	-	-	-	-
650-5550-802 CAPITAL RESERVE	621,315	-	571,753	6,840	571,753	281,000	-	281,000
650-5550-803 GROUNDS/MAINT. CAPITAL	-	4,158	-	-	-	-	-	-
650-5550-805 VEHICLES	-	-	-	-	-	-	-	-
TOTAL	921,315	39,425	871,753	34,654	871,753	581,000	-	581,000
TOTAL OTHER EXPENSES	1,669,627	589,628	1,697,714	196,967	1,767,108	1,451,761	-	1,451,761
TOTAL GOLF COURSE EXPENSES	3,641,494	2,966,384	4,012,206	2,199,035	4,179,863	4,028,844	3,261	4,032,105



CITY OF MIDDLETON DEPARTMENT NARRATIVE – 2025 Budget

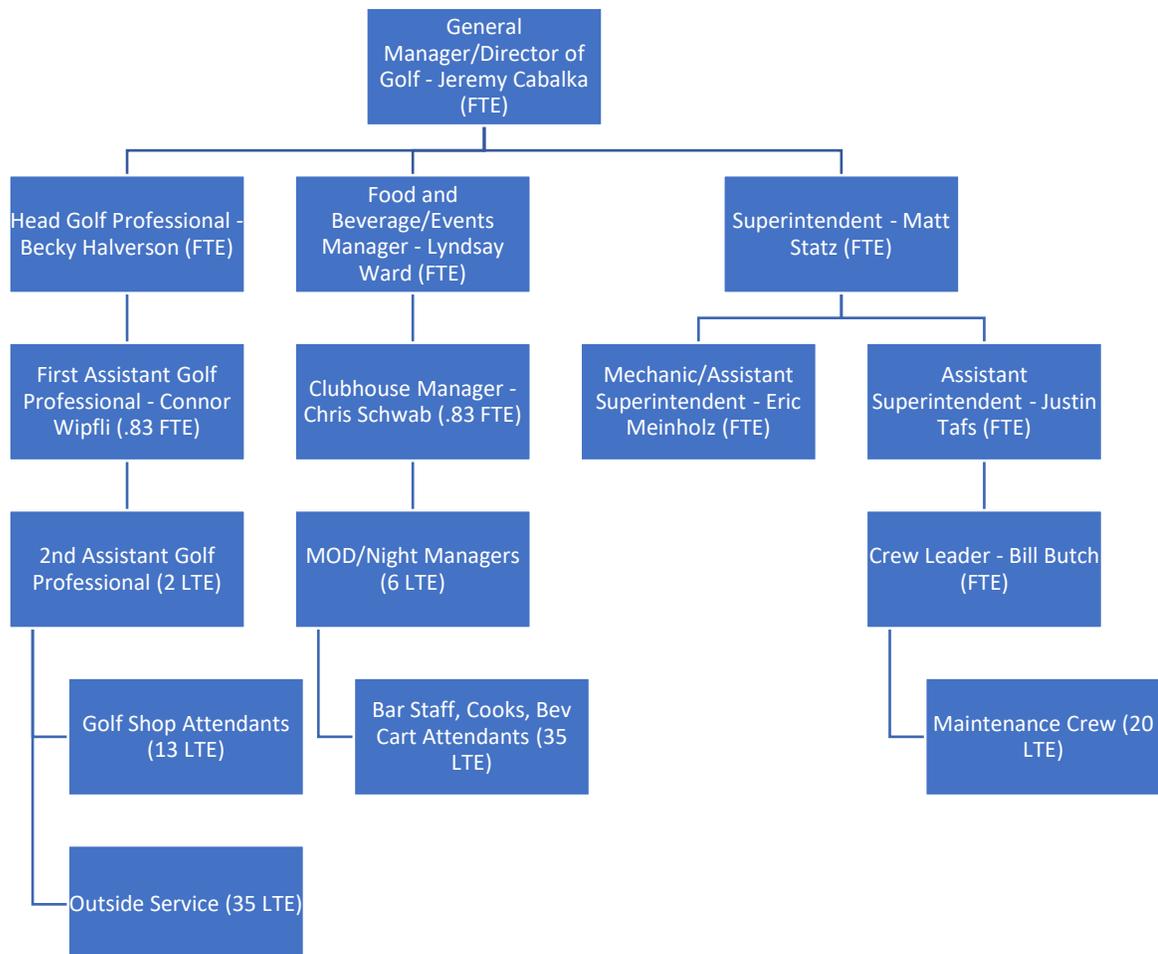
DEPARTMENT: Pleasant View Golf Course (PVGC)

DIRECTOR: Jeremy Cabalka

MISSION:

Pleasant View Golf Course is dedicated to creating an enjoyable golfing experience that matches natural beauty, exceptional service, and affordability. We strive to be a valued community gathering place where golfers of all skill levels can relax, challenge themselves, and enjoy the camaraderie of the game. By meticulously maintaining our course, offering appealing food options, and fostering a welcoming atmosphere, we strive to exceed expectations and create lasting relationships with our patrons. Our commitment to environmental stewardship ensures the preservation of our natural habitat while providing a sanctuary for both golfers and wildlife. Through responsible financial management and planning, we aim to sustain a thriving course for generations to come.

PVGC Organizational Chart



AUTHORIZED POSITION LIST	2022	2023	2024	2025	2026
General Manager/Director of Golf	1	1	1	1	1
Head Golf Professional	1	1	1	1	1
1 st Assistant Golf Professional	.83	.83	.83	.83	.83
Food & Beverage/Events Manager	1	1	1	1	1
Clubhouse Manager	.83	.83	.83	.83	.83
Superintendent	1	1	1	1	1
Mechanic	1	1	1	1	1
Assistant Superintendent	1	1	1	1	1
Maintenance Crew Leader	1	1	1	1	1
2 nd Maintenance Crew Leader	0	0	0	0	.83*
2 nd Assistant Golf Professional	0	0	0	0	.83*
Total	8.66	8.66	8.66	8.66	10.32

* Hopeful request for future needs

MAJOR RESPONSIBILITIES:

Course Maintenance and Presentation

- **Course Upkeep:** Ensuring the golf course is in optimal condition, including mowing greens, fairways, and roughs; maintaining bunkers; and managing water hazards.
- **Equipment Maintenance:** Keeping golf carts, mowing equipment, and other machinery in good working order.
- **Environmental Stewardship:** Protecting natural resources, conserving water, forestry/prairie management; and preserving natural wildlife habitat for birds, deer, other mammals, reptiles, and amphibians.

Staff Management

- **Culture:** Provide a positive work environment for our staff of approximately 125 people.
- **Training:** Offer continuous training, mentorship, and development for staff by promoting an environment that encourages learning.
- **Turnover:** Limiting excessive staff turnover by focusing on the employees' needs, effective hiring, and fostering positive values and team building.

Customer Service

- **Tee Time Management:** Efficiently booking and scheduling tee times that maximize ease of check-in, play, and profitability.
- **Golf Shop Operations:** Selling golf equipment, apparel, and accessories.
- **Food and Beverage Operations:** Offering various, quality options to meet customer needs for breakfast, lunch and dinner.
- **Staff:** Ensuring all staff members provide excellent customer service.
- **Guest Relations:** Addressing customer concerns and resolving issues promptly.
- **Innovative Products:** Continue to research and learn about new products and processes that benefit customers and staff.

Financial Management

- **Revenue Generation:** Maximizing income through green fees, merchandise sales, food and beverage, and other services.
- **Cost Control:** Managing expenses related to course maintenance, labor, utilities, and other operational costs.
- **Budgeting:** Developing and managing the golf course's annual budget.
- **Pricing Strategy:** Setting competitive and profitable green fees and merchandise prices.
- **Inventory Control:** Continuous inventory management of our merchandise and F&B items.

Community Engagement

- **Public Access:** Providing opportunities for golfers of all skill levels to enjoy the course.
- **Outreach Programs:** Offering golf lessons, clinics, and women/junior programs.
- **Partnerships:** Collaborating with local organizations and schools.

Safety and Liability

- **Risk Management:** Identifying and mitigating potential hazards on the course and clubhouse.
- **Safety Protocols:** Implementing safety procedures for staff and golfers.
- **Compliance:** Adhering to local, state, and federal regulations.

Economic Impact (golf accounts for roughly \$2.4 billion in Wisconsin)

- **Job Creation:** Employ a variety of staff, including course maintenance, golf shop personnel, food and beverage service, and management. Golf employs approximately 40,000 people in the state of WI, with roughly 125 coming from PVGC.
- **Revenue Generation:** Green fees, merchandise sales, food and beverage revenue, and other course amenities contribute directly to the golf course's income.
- **Tax Revenue:** Generate tax revenue from sales taxes and PILOT (payment to the City of Middleton in lieu of taxes.)
- **Local Tourism:** Attract visitors who spend money on accommodations, dining, shopping, and other local businesses within the City of Middleton.
- **Purchasing:** Support local businesses by purchasing goods and services such as landscaping materials, equipment, merchandise, food and beverages, and other supplies.

Community Development

- **Quality of Life:** Provide recreational opportunities, enhancing the overall quality of life for residents.
- **CXC and Middleton Bike Park:** Assist the City of Middleton in managing the cross country and mountain bike activities that take place either on or adjacent to the golf course.
- **Charitable Giving:** Support local charities through tournaments and fundraising events. Throughout the country, golf helps raise over \$4 billion for charities; approximately \$50 million are WI charities, and PVGC helped generate roughly \$775,000 in 2023 alone for our local charities and organizations.

Through successful execution of these responsibilities, Pleasant View Golf Course can provide a valuable recreational resource for the community; foster a passion for golf; and operate as a financially independent enterprise.

2025 GOALS (not in particular order):

1. After years of financial uncertainty, we are excited and proud to make the final payment to TID #3.
2. Maintain a focus on employee growth through ongoing training and development, while cultivating a workplace that prioritizes both employee well-being and superior customer satisfaction.
3. With more financial stability in 2026, we hope to explore more sustainable and automated options for our maintenance equipment and finalize plans for a potential EV golf car fleet.
4. Continue developing and implementing the golf course and clubhouse master plan while concurrently addressing the financial implications outlined in the capital reserve study.
5. Effectively reduce volume and offer a more positive, less stressful environment for our customers and staff alike.
6. Address some agronomy concerns and continue to explore solutions and best practices that can improve our level of turf conditions.
7. Begin the initial step to improve our practice range by adding much needed fencing along the ravine, trees, and Lake #1 and #3.
8. Meet or exceed our budget and continue being a financial resource to the City of Middleton via PILOT.
9. Enhance work-life balance for staff by offering more frequent two-day breaks.
10. Help local charities and organizations raise over \$1,000,000 in fundraising efforts.

SIGNIFICANT ISSUES IN 2025 (not in particular order):

1. The increasing distance golfers can achieve due to technological advancements in clubs and balls has rendered our practice range inadequate. Consequently, we're experiencing a surge in lost balls and safety concerns on Lake #1 and #3.
2. Bunker conditions, characterized by poor drainage and rock intrusion, are negatively impacting customer satisfaction and increasing operational costs.
3. Employees are struggling with work-life balance due to extended workdays, consecutive shifts, constantly working weekends and holidays, and demanding schedules driven by customer needs.
4. Focus on course conditions as we look to improve the quality of our greens, fairways, and bunkers.
5. The high volume of people makes it difficult to manage customers effectively given the limited resources. We are placed in stressful situations when juggling the golfers, the public coming for lunch or dinner, the demand for golf outings, and the number of leagues we host.
6. Some residents are enthusiastic about EV adoption, but financial constraints pose challenges.
7. Limited indoor space for larger golf outings, which has become more and more popular due to the success of our golf course and positive experiences with our staff. We also have limited storage space for products, and limited office space for staff. Due to the growth, we have seen, we do not have the proper resources to meet today's demands.
8. Increased pedestrian and cyclist activity creates an unsafe environment, reduces golfer experience, and adds more volume of people to manage daily.
9. Competition with other businesses continues to pull staff from us due to wages, work-life balance, etc.
10. As our golf car fleet continues to age with the lease, we are finding broken down carts to be more frequent. We understand this situation but does create more stress on staff since 75% of our clientele ride when playing golf.

WORKLOAD ACTIVITIES	2021 Actual	2022 Actual	2023 Actual	2024 Year-end est.	2025 Projected
Number of rounds (mix of 9 and 18 hole starts)	86,551	77,944	74,664	79,459	75,000
Gross revenue receipts from customers	\$3,845,571	\$3,852,307	\$3,627,220	\$4,110,176	\$3,919,971
Operating expenses	\$2,430,715	\$2,384,554	\$2,503,238	\$2,726,995	\$2,872,797
Net cash from operations (does not include capital, PILOT, advance repayment to TID #3, etc.)	\$1,414,856	\$1,467,753	\$1,123,982	\$1,383,181	\$1,047,174



2025 City of Middleton Budget

AIRPORT REVENUES

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
INTERGOVERNMENTAL REVENUE								
660-4310-00 GRANTS	-	17,001	-	-	-	-	-	-
TOTAL	-	17,001	-	-	-	-	-	-
PUBLIC CHARGES FOR SERVICE								
660-4610-00 MADC RENT (LAND LEASE)	14,453	13,674	14,568	10,944	14,592	14,957	-	14,957
660-4615-00 FUEL FLOWAGE FEE	10,000	13,340	10,000	8,619	13,000	13,000	-	13,000
660-4620-00 HANGAR LAND LEASES	109,924	109,924	109,924	109,924	109,924	134,657	-	134,657
660-4625-00 FBO FEE	-	-	-	-	-	-	-	-
660-4630-00 FBO BUILDING LEASE	-	-	-	-	-	-	-	-
660-4635-00 SOLAR LEASE	9,954	15,427	10,153	10,153	10,153	10,356	-	10,356
TOTAL	144,331	152,365	144,645	139,641	147,669	172,970	-	172,970
MISCELLANEOUS REVENUE								
660-4290-00 INTEREST & DIVIDEND INCOME	-	32,028	-	6,527	25,000	15,000	-	15,000
660-4810-00 MISC. REVENUE	-	225	-	-	-	-	-	-
660-4815-00 CROP LAND RENT	5,782	5,751	5,782	5,783	5,782	5,782	-	5,782
TOTAL	5,782	38,004	5,782	12,309	30,782	20,782	-	20,782
TOTAL AIRPORT REVENUES	150,113	207,371	150,427	151,950	178,451	193,752	-	193,752



2025 City of Middleton Budget

AIRPORT EXPENSES

	2023		2024			2025		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-24	PROJECTED	REQUESTED BUDGET	BUDGET ADJUSTMENTS	RECOMMENDED BUDGET
	OPERATION EXPENSES							
660-5210-220 SUPPLIES & MATERIALS	-	19,139	-	8,270	3,000	-	-	-
660-5210-260 ADVERTISING & PRINTING	-	-	-	-	-	-	-	-
660-5210-270 TELEPHONE	1,482	2,122	1,482	740	1,482	1,482	-	1,482
660-5210-310 OUTSIDE SERVICES	22,000	24,560	22,000	428	1,000	22,000	-	22,000
660-5210-316 PRAIRIE MAINTENANCE	-	-	2,500	-	2,500	-	-	-
660-5210-317 MANAGERS CONTRACT	41,800	33,937	41,800	26,000	41,800	41,800	-	41,800
660-5210-410 INSURANCE	6,061	6,868	6,868	6,868	6,868	6,868	-	6,868
660-5210-415 GROUNDS MAINTENANCE	35,000	584	35,000	-	35,000	35,000	-	35,000
660-5210-417 LANDING LIGHTS MAINTENANCE	2,000	-	2,000	-	2,000	2,000	-	2,000
660-5210-470 UTILITIES	33,984	31,665	33,984	17,348	33,984	33,984	22,372	56,356
660-5210-490 OTHER OPERATING EXPENSES	1,620	995	1,620	130	1,620	1,620	-	1,620
660-5210-990 GENERAL FUND COST RECOVERY	-	-	-	-	-	-	4,000	4,000
TOTAL	143,947	119,870	147,254	59,784	129,254	144,754	-	171,126
OTHER EXPENSES								
660-5315-224 ENTITLEMENTS MATCH	24,723	-	8,333	680	-	8,333	-	8,333
660-5315-320 HANGAR ENGINEERING	-	-	-	-	-	-	-	-
660-5315-800 CAPITAL EQUIPMENT	30,000	-	-	-	-	-	-	-
660-5315-875 PROJECT CASH ADVANCE	-	-	-	-	-	-	-	-
TOTAL	54,723	-	8,333	680	-	8,333	-	8,333
DEPRECIATION								
660-5548-990 DEPRECIATION	-	96,529	-	-	-	-	-	-
TOTAL	-	96,529	-	-	-	-	-	-
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	208,670	216,399	165,587	60,464	129,254	163,087	-	189,459



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