



# CITY OF MIDDLETON

2026 Budget



*The Good Neighbor City*



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

**2026 APPROVED 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
Charles Myers	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
Steven Thompson	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
Ben John	Public Works Director
Vacant	Chief of EMS

OFFICIALS ISSUING REPORT

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



# 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.

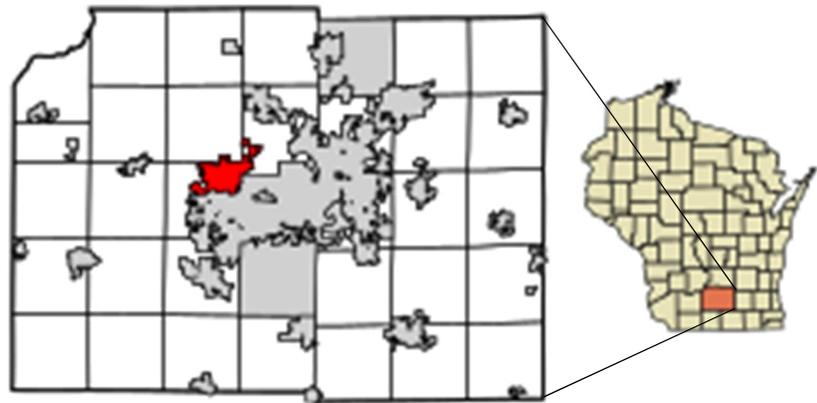
The City of Middleton has utilized the development strategy known as tax increment financing as an incentive to promote non-residential development in specifically selected areas of the City. In the new millennium, by using the tax increment financing tool Middleton has sustained its well-planned growth 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 2025 TID #3's value increment totals \$676,238,400. 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 \$282,095,700.

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



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**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 (2015-2025)			
Municipality	2015	2025 Pop.	Growth Rate
Mount Horeb	7,727	8,006	3%
Monona	8,560	8,616	1%
Cottage Grove	7,255	9,470	23%
Windsor	8,589	10,089	15%
Mcfarland	9,026	9,224	2%
DeForest	10,700	12,164	12%
Oregon	11,100	12,066	8%
Stoughton	13,158	13,134	-0.2%
Waunakee	14,679	16,587	12%
Verona	13,798	16,357	16%
<i>Middleton</i>	<i>21,634</i>	<i>23,490</i>	<i>8%</i>
Fitchburg	29,361	35,125	16%
Sun Prairie	35,528	39,419	10%

**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.

Largest Employers (2025)	
Thermo Fisher Scientific (formerly PPD)	2,200
Middleton–Cross Plains Area School District	1,163
Electronic Theatre Controls (ETC)	902
Springs Window Fashions	738
UW Medical Foundation	650
NGC Hospitality	403
Spectrum Brands	400
Raven Software	350
Bruce Company	350
Hy Cite Enterprises	350

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.



## 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 7,260 students for the 2025-2026 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)
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%
2025	23,490	2.5%

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

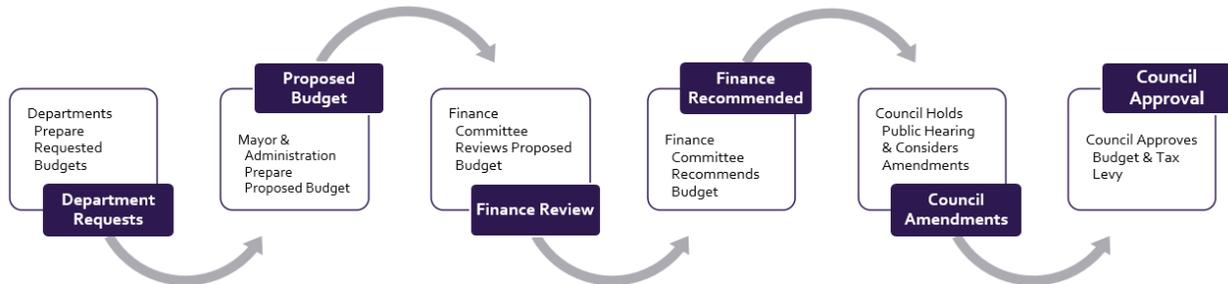


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**BUDGET PROCESS**

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.



## 2026 City of Middleton Budget

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- (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.<sup>55</sup> 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.



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### **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.



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- **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.

### **BUDGET MODIFICATIONS**

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.

### **BASIS OF BUDGETING**

The City adopts an annual budget for governmental funds using the modified accrual basis of accounting, which is consistent with Generally Accepted Accounting Principles (GAAP). Revenues are recorded when both measurable and available, while expenditures are incurred when the related fund liability is incurred. Proprietary fund budgets are generally prepared on the accrual basis of accounting with certain differences.



## 2026 City of Middleton Budget

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The major differences between the adopted budget and GAAP for governmental funds are:

1. Encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of fund balance (GAAP).
2. Certain revenues and expenditures that are not recognized for budgetary purposes are accrued.

The major differences for proprietary funds are:

1. Encumbrances are recorded as the equivalent of expenses (budgetary basis) as opposed to an expense of the following accounting period (GAAP).
2. Certain items, such as principal expense and capital outlay, are recorded as expenses for budgetary purposes as opposed to adjustments of the appropriate balance sheet accounts (GAAP).

### **LONG RANGE PLANNING – CAPITAL IMPROVEMENT PLAN (CIP)**

#### **Operating Budget Forecast**

The City of Middleton maintains a five-year financial forecast for the general fund and other operation funds including the Middleton Public Library, youth center, and tourism departments. This forecast is updated annually as part of the City's budget process. Expenditures are forecast based on the five-year historic trend with adjustments by department and expenditure type based on inflationary changes or specific known items. Revenue forecasts are also based on five-year historic trends with modifications for known adjustments. For example, property tax levy limits are estimated based on areas available for development, approved zoning, and submitted plans and building permits. Different scenarios with conservative, optimistic, and best estimate assumptions are considered during the annual budget process.

#### **Capital Projects and Debt Service**

The City updates its five-year Capital Improvement Plan (CIP) as part of the annual budget process. Department budget submittals include five-year projections for major construction, infrastructure rehabilitations, major equipment replacements and acquisitions in the CIP. The 2025 Approved Budget includes anticipated projects for 2025-2029. Vehicle replacements are projected out twenty years to reflect the long-life cycle of certain equipment. As part of the annual CIP update the City also updates debt service projections including both outstanding issues and new borrowing planned in the CIP. Additional information is available in the Capital Projects Fund section of the budget.

#### **Enterprise Funds**

The City's major enterprise funds have their own long-term financial forecasts which project at least five years of revenues and expenditures. For the water and sewer utilities the City has utilized consultants to prepare these forecasts are part of periodic rate studies. City staff developed a storm water utility rate study in 2024 which provided the basis for a referendum to allow for an increase in rates for 2025. The Pleasant View Golf Course utilizes five-to-ten-year operating cash flow forecasts and capital needs studies to inform current year budget decisions. The City also coordinates with the Wisconsin Department of Transportation to develop a five-year Airport Improvement Program for the Middleton Airport.



## 2026 City of Middleton Budget

### Budget Development Calendar

Operational Development Calendar – Major Events	
Month	Event
May - June	Prepare Budget Calendar for review by Administration, Mayor, and Finance Committee. Administrative Service Department prepares budget request forms and instructions.
June - 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

### 2026 Budget Process Calendar

June 17, 2025	<b>Finance &amp; Personnel Committee:</b> Budget Kick-Off
July 11, 2025	<b>Budget Forms and Instructions Provided to Departments</b>
August 15, 2025	<b>Department Operating &amp; Capital Budget Requests Due</b>
Aug 18 – Sept 19	<b>Mayor &amp; Administration:</b> Review Requests & Prepare Proposed Budget
Sept. 30, 2025	<b>Finance &amp; Personnel Committee:</b> Budget Work Session
October 7, 2025	<b>Finance &amp; Personnel Committee:</b> Budget Deliberations & Public Hearing Notice
October 16, 2025	Date of Publication for Public Hearing Notice
October 21, 2025	<b>Finance &amp; Personnel Committee:</b> Budget Deliberations & Recommendations
November 4, 2025	<b>Regular Council Meeting:</b> Budget Public Hearing & Deliberations
November 18, 2025	<b>Regular Council Meeting:</b> 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.



### Budget Amendments

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

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

### Basis of Budgeting

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

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) Overview

As part of the annual budget and the long range planning process, the City has a 5-year Capital Improvement Plan (CIP). Departments include major construction, infrastructure rehabilitations, major equipment replacements and acquisitions in the CIP. The 2024 CIP projects are listed in the 202-2025 CIP. This process is repeated annually.



### Basis of Accounting

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

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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 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.



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### 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.



## 2026 City of Middleton Budget

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- **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.

**RESOLUTION 2025-49**

**Approving the 2026 City of Middleton Budget Inclusive of all City Funds**

*Whereas*, in accordance with Section 3.01 of the Middleton Municipal Code, the Mayor and Common Council’s Finance and Personnel Committee convened during September, October, and November 2025, for the purposes of deliberating, preparing, and submitting to the Common Council proposed budget recommendations presenting financial plans for conducting the affairs of the City for the ensuing Fiscal Year, 2026, and

*Whereas*, on October 7, 2025, the City of Middleton Common Council authorized the publication of the 2026 proposed budget and setting the date for a public hearing on the budget for November 4, 2025; and

*Whereas*, on November 4, 2025, the City of Middleton Finance and Personnel Committee acted to recommend the 2026 budget for all City funds to the Common Council; and

*Whereas*, on November 4, 2025, the Common Council conducted public hearings on the 2026 recommended budgets.

**NOW THEREFORE BE IT RESOLVED AS FOLLOWS:** That the Common Council hereby approves the budget for the City of Middleton for the year 2026 as set forth in the attached schedule and made a part hereof inclusive of all funds including the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Funds, Enterprise Funds, Internal Service Fund, and Component Unit (Community Development Authority).

This resolution was adopted at a regular meeting of the Middleton Common Council on the 18th day of November 2025.

  
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Emily Kuhn, Mayor



ATTEST:

  
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Lorie J. Burns, City Clerk



**2026 APPROVED BUDGET SUMMARY: ALL FUNDS**

	2025 PROJECTED BALANCE	2026 PROPOSED REVENUES	2026 PROPOSED EXPENDITURES	2026 PROJECTED BALANCE	2025/2026 TAX LEVY
<b>GENERAL FUND</b>	\$ 14,591,261	\$ 27,154,562	\$ 27,154,562	\$ 14,591,261	\$ 15,405,592
<b>SPECIAL REVENUE FUNDS</b>					
Tourism Fund	4,016,826	1,588,900	1,656,416	3,949,310	-
Library Operations Fund	115,798	2,805,972	2,846,562	75,208	-
Library Trust & Special Activities	558,073	102,500	102,500	558,073	-
Impact Fees	722,340	15,000	215,000	522,340	-
Subdividers Fund	1,857,732	50,000	50,000	1,857,732	-
Police Special Activities	1,485	25,000	25,000	1,485	-
EMS Special Activities	156,719	45,000	45,000	156,719	-
Public Lands Special Activities	4,394,838	300,000	700,000	3,994,838	-
Senior Center Special Activities	199,810	80,000	100,000	179,810	-
Youth Center	98,456	162,708	162,708	98,456	-
Transit Fund	291,380	1,776,710	1,776,710	291,380	-
Economic Development Grant	69,839	500	500	69,839	-
<b>TOTAL</b>	<b>12,483,296</b>	<b>6,952,290</b>	<b>7,680,396</b>	<b>11,755,190</b>	
<b>INT. SERVICE FUND: RISK MANAGEMENT</b>	<b>492,499</b>	<b>547,505</b>	<b>587,806</b>	<b>452,198</b>	-
<b>COMPONENT UNIT: CDA</b>	<b>609,255</b>	<b>25,900</b>	<b>197,374</b>	<b>437,781</b>	-
<b>CAPITAL PROJECT FUNDS</b>					
Public Works Capital Projects	1,583,551	2,662,882	2,668,130	1,578,303	-
Public Lands Capital Projects	446,456	1,584,042	1,604,042	426,456	-
Other Capital Projects	1,298,346	993,576	1,368,576	923,346	-
TIF District #3	33,549,879	2,348,167	21,800,165	14,097,881	-
TIF District #5	1,060,780	4,937,548	3,360,579	2,637,749	-
<b>TOTAL</b>	<b>37,939,012</b>	<b>12,526,215</b>	<b>30,801,492</b>	<b>19,663,735</b>	
<b>DEBT SERVICE FUND</b>	<b>375,360</b>	<b>6,625,000</b>	<b>6,950,431</b>	<b>49,929</b>	<b>6,400,000</b>
<b>ENTERPRISE FUNDS</b>					
Water Utility	5,965,528	3,531,916	5,713,697	3,783,747	-
Sewer Utility	4,693,650	4,389,854	5,834,734	3,248,770	-
Storm Water Utility	4,544,944	1,809,000	2,900,169	3,453,775	-
Middleton Utility District	1,055,475	25,000	25,000	1,055,475	-
Golf Course	951,490	4,471,124	3,823,189	1,599,425	-
Airport	541,762	194,201	317,615	418,348	-
<b>TOTAL</b>	<b>17,752,849</b>	<b>14,421,095</b>	<b>18,614,404</b>	<b>13,559,540</b>	-
<b>TOTAL ALL FUNDS</b>	<b>\$ 84,243,532</b>	<b>\$ 68,252,567</b>	<b>\$ 91,986,465</b>	<b>\$ 60,509,634</b>	<b>\$ 21,805,592</b>



General Fund Revenue Summary

	2025			2026		
	BUDGET	YTD 8-31-25	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>TAXES</b>						
GENERAL PROPERTY TAX	\$ 15,181,184	\$ 15,184,239	\$ 15,181,184	\$ 15,405,592	15,405,592	\$ 15,405,592
OMITTED PROPERTY	-	-	-	-	-	-
FEES IN LIEU OF TAXES	113,350	114,268	114,268	133,075	133,075	133,075
AG CONVERSION CHARGES	-	95	95	-	-	-
ROOM TAX	670,000	311,142	670,000	680,915	690,915	690,915
MUNICIPALLY OWNED UTILITY	450,000	-	450,000	450,000	450,000	450,000
INTEREST ON DELINQUENT TAXES	2,000	1,076	2,000	2,000	2,000	2,000
<b>TOTAL TAXES</b>	<b>\$ 16,416,534</b>	<b>\$ 15,610,821</b>	<b>\$ 16,417,548</b>	<b>\$ 16,671,582</b>	<b>16,681,582</b>	<b>\$ 16,681,582</b>
<b>SPECIAL ASSESSMENTS</b>						
SA - STREET IMPROVEMENTS	-	-	-	-	-	-
SA - SIDEWALK & CURB	70,000	40,902	70,000	70,000	70,000	70,000
SA - INTEREST	-	6,398	6,500	6,000	6,000	6,000
<b>TOTAL SPECIAL ASSESSMENT</b>	<b>\$ 70,000</b>	<b>\$ 47,300</b>	<b>\$ 76,500</b>	<b>\$ 76,000</b>	<b>76,000</b>	<b>\$ 76,000</b>
<b>INTERGOVERNMENTAL REVENUE</b>						
STATE AIDS-SHARED TAXES	883,731	158,784	883,731	914,664	914,664	914,664
EXPENDITURE RESTRAINT PROGRAM	35,411	-	35,411	-	-	-
STATE & FEDERAL AID - FIRE	201,200	225,094	225,094	265,000	265,000	265,000
MCP SCHOOL DISTRICT - POLICE	140,286	13,261	140,286	140,286	140,286	140,286
STATE AID - COMPUTER PMT	261,905	261,905	261,905	261,905	261,905	261,905
STATE AID - PERSONAL PROPERTY	407,151	407,151	407,151	407,151	407,151	407,151
STATE AID - LAW ENFORCEMENT	15,000	15,723	25,000	15,000	15,000	15,000
STATE AIDS-ROADS	1,473,727	1,105,295	1,473,727	1,547,413	1,660,036	1,660,036
STATE & FEDERAL AID - RECYCLIN	55,138	55,417	55,417	55,138	55,138	55,138
PAYMENT MUNICIPAL SERVICES	7,891	7,890	7,890	10,493	10,493	10,493
STATE AIDS - FRANCHISE FEES	52,821	52,821	52,821	52,821	52,821	52,821
COUNTY AID - SIGNALS	6,000	19,241	19,241	6,000	6,000	6,000
COUNTY AID - SENIOR CITIZENS	133,068	88,712	133,068	130,501	130,501	130,501
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 3,673,329</b>	<b>\$ 2,413,932</b>	<b>\$ 3,720,742</b>	<b>\$ 3,806,372</b>	<b>3,918,995</b>	<b>\$ 3,918,995</b>
<b>LICENSES AND PERMITS</b>						
LICENSES - LIQUOR	45,000	51,885	45,000	45,000	45,000	45,000
LICENSES - OPERATOR	20,000	10,153	15,000	20,000	20,000	20,000
LICENSES - CIGARETTES	2,100	2,886	2,100	2,100	2,100	2,100
LICENSES - ALARMS	13,000	14,360	18,000	13,000	13,000	13,000
LICENSES - DOGS	5,000	16,686	7,000	5,000	5,000	5,000
PERMITS - SPECIAL EVENTS	2,000	2,350	2,500	2,000	2,000	2,000
PERMIT - SIDEWALK & SOLICITORS	5,000	2,870	4,000	5,000	5,000	5,000
AMPLIFIED SOUND PERMITS	2,000	2,000	2,000	2,000	2,000	2,000
PERMITS - BUILDING AND HVAC	270,000	254,343	290,000	270,000	344,000	344,000
PERMITS - ELECTRICAL	69,000	45,007	70,000	69,000	69,000	69,000
PERMITS - PLUMBING	69,000	61,096	70,000	69,000	69,000	69,000
PERMITS - FIRE	20,000	45,946	6,500	20,000	20,000	20,000
EROSION CONTROL PERMIT	8,000	5,500	15,000	8,000	8,000	8,000
LICENSE - SECOND HAND DEALER	350	150	250	350	350	350
ZONING BOARD OF APPEALS	1,000	500	1,000	1,000	1,000	1,000
PLAN REVIEW - BUILDING	48,000	37,850	55,000	48,000	48,000	48,000
PLAN REVIEW - HVAC	16,000	11,900	14,000	16,000	16,000	16,000
PLAN REVIEW - PLUMBING	16,000	13,323	15,000	16,000	16,000	16,000
PLAN REVIEW - FIRE SUPPRESSION	10,000	15,585	15,000	10,000	10,000	10,000
COURT AND FIELD RESERVATIONS	18,500	11,382	20,000	22,000	22,000	22,000
PARK SHELTER RESERVATIONS	45,000	38,206	50,000	51,000	51,000	51,000
CABLE TV/FRANCHISE PHONE REV	220,000	88,210	220,000	220,000	220,000	220,000
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$ 904,950</b>	<b>\$ 737,437</b>	<b>\$ 937,350</b>	<b>\$ 914,450</b>	<b>988,450</b>	<b>\$ 988,450</b>



General Fund Revenue Summary

	2025			2026		
	BUDGET	YTD 8-31-25	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>FINES &amp; FOREFEITURES</b>						
FINES & FORFEITURES	120,000	67,709	120,000	120,000	120,000	120,000
COURT COSTS	60,000	37,640	60,000	60,000	60,000	60,000
PARKING FINES	45,000	34,495	45,000	45,000	45,000	45,000
<b>TOTAL FINES &amp; FOREFEITURES</b>	<b>\$ 225,000</b>	<b>\$ 139,844</b>	<b>\$ 225,000</b>	<b>\$ 225,000</b>	<b>225,000</b>	<b>\$ 225,000</b>
<b>PUBLIC CHARGES FOR SERVICES</b>						
CLERK-TREASURER FEE	17,000	12,924	15,000	17,000	17,000	17,000
VEHICLE REGISTRATION FEES	500	578	500	500	500	500
POLICE SPECIAL SERVICES	-	-	-	-	-	-
POLICE DEPARTMENT FEES	4,000	3,816	4,000	4,000	4,000	4,000
AMBULANCE BILLING REVENUE	1,523,982	1,099,040	1,523,982	1,523,982	1,656,973	1,656,973
SENIOR CITIZEN PROGRAM REVENUE	4,000	1,174	3,000	4,000	4,000	4,000
SR CENTER TRIP REVENUE	21,000	25,526	35,000	21,000	21,000	21,000
SR. CENTER CLASSES REVENUE	45,700	42,911	50,000	45,700	45,700	45,700
SENIOR CENTER MISC REVENUE	4,000	1,769	3,000	4,000	4,000	4,000
AQUATIC PROGRAM REVENUE	60,000	67,784	66,750	65,000	65,000	65,000
SWIMPOOL	-	-	-	-	-	-
DAILY AQUATIC ADMISSIONS	95,000	76,415	109,000	100,000	100,000	100,000
AQUATIC CONCESSION REVENUE	35,000	24,156	35,000	35,000	35,000	35,000
POOL RESERVATIONS	17,485	20,875	20,650	21,485	21,485	21,485
AQUATIC MEMBERSHIPS	45,500	45,130	45,000	45,500	45,500	45,500
RECREATION PROGRAM REVENUE	240,000	192,693	325,000	330,000	330,000	330,000
SPONSORSHIP	1,200	-	1,000	1,200	1,200	1,200
EVENT/TRIP REVENUE	5,500	-	5,100	5,500	5,500	5,500
ADMINISTRATIVE REVIEW FEE	-	8,106	10,000	-	-	-
ENGINEERING REVIEW FEE	-	40,531	50,000	-	-	-
PLAN COMMISION CHARGES	21,000	18,415	21,000	21,000	21,000	21,000
PUBLIC WORKS CHARGES	-	711	1,000	-	-	-
RECYCLING CENTER REVENUE	12,000	13,299	15,000	12,000	304,424	304,424
<b>TOTAL PUBLIC CHARGES</b>	<b>\$ 2,152,867</b>	<b>\$ 1,695,803</b>	<b>\$ 2,338,982</b>	<b>\$ 2,256,867</b>	<b>2,682,282</b>	<b>\$ 2,682,282</b>
<b>SPECIAL FUND ACTIVITY</b>						
ADMINISTRATION-LANDFILL	5,000	-	5,000	5,000	5,000	5,000
SERVICE CONTRACT COST SHARING	281,890	-	281,890	281,890	289,407	289,407
ADMINISTRATION-UTILITIES	214,000	-	214,000	220,000	220,000	220,000
ADMINISTRATION-TIF 3 DISTRICT	225,000	-	225,000	-	-	-
TIF 5 ADMINISTRATIVE FEE	150,000	-	150,000	275,000	275,000	275,000
TRANSFER IN PLEASANT VIEW GOLF COURSE	125,047	-	125,047	223,586	223,586	223,586
TRANSFER IN STORM WATER UTILITY	100,000	-	100,000	110,000	110,000	110,000
ADMINISTRATON-FIRE DISTRICT	2,600	-	2,600	2,600	2,600	2,600
ADMINISTRATION-AIRPORT	4,000	-	4,000	4,100	4,100	4,100
TRANSFER IN	-	-	-	-	-	-
<b>TOTAL SPECIAL ACTIVITY</b>	<b>\$ 1,107,537</b>	<b>\$ -</b>	<b>\$ 1,107,537</b>	<b>\$ 1,122,176</b>	<b>1,129,693</b>	<b>\$ 1,129,693</b>



**General Fund Revenue Summary**

	2025			2026		
	BUDGET	YTD 8-31-25	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>MISCELLANEOUS REVENUES</b>						
INTEREST ON INVESTMENTS	750,000	2,344,276	850,000	750,000	1,050,000	1,050,000
INTEREST DELINQUENT SPEC ASSMTS	500	-	500	500	500	500
INTEREST ON COURT COLLECTIONS	300	-	300	300	300	300
CREDIT CARD REBATE PROGRAM	50,000	44,561	50,000	50,000	50,000	50,000
RENT OF CITY PROPERTY	30,636	21,701	30,636	31,249	31,249	31,249
EROSION CONTR. & SW REIMBURS	10,000	16,996	30,000	10,000	10,000	10,000
PW MATERIAL SALES	100	1,141	1,500	100	100	100
MISC REVENUE	8,000	310	310	8,000	8,000	8,000
ANNUAL ENVIRONMENTL IMPACT FEE	23,661	23,661	23,661	23,661	23,661	23,661
ZONING PERMIT FEES	18,000	30,025	30,000	20,000	20,000	20,000
ZONING LETTER	1,000	920	1,000	1,000	1,000	1,000
SALES TAX REMIT DISCOUNT	-	59	50	-	-	-
OTHER MISC REVENUE	7,750	-	5,250	7,750	7,750	7,750
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 899,947</b>	<b>\$ 2,484,055</b>	<b>\$ 1,023,207</b>	<b>\$ 902,560</b>	<b>1,202,560</b>	<b>\$ 1,202,560</b>
<b>OTHER FINANCING SOURCES</b>						
PRIOR YEARS SURPLUS APPLIED	-	-	-	-	-	-
FUND BALANCE APPLIED	250,000	-	-	250,000	250,000	250,000
<b>TOTAL OTHER SOURCES</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>250,000</b>	<b>\$ 250,000</b>
<b>GENERAL FUND REVENUE TOTAL</b>	<b>\$ 25,700,164</b>	<b>\$ 23,129,192</b>	<b>\$ 25,846,866</b>	<b>\$ 26,225,007</b>	<b>27,154,562</b>	<b>\$ 27,154,562</b>



**General Fund Expenditure Summary**

	2025			2026		
	BUDGET	YTD 8-31-25	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>GENERAL GOVERNMENT</b>						
Common Council	\$ 78,601	\$ 49,918	\$ -	86,986	86,986	86,986
Commissions & Committees	21,000	11,225	41,000	21,000	23,000	23,000
Municipal Court	114,756	67,890	114,756	116,770	116,770	121,748
City Administrator	317,330	214,003	312,920	325,311	325,311	328,137
Legal Counsel	255,220	130,988	270,220	265,029	265,029	265,029
Administrative Services	1,139,606	679,486	1,060,389	1,195,055	1,145,112	1,164,277
Elections	47,000	32,011	36,200	111,100	86,100	86,100
Information Technology	952,727	708,117	923,344	1,037,885	1,040,405	1,027,977
Building & Grounds	65,800	56,273	80,400	97,800	73,800	73,800
Video Production	9,000	4,500	4,000	9,000	9,000	9,000
Risk Management & Insurance	375,000	375,000	375,000	375,000	375,000	375,000
General Personnel Benefits	25,000	17,293	25,300	25,000	25,000	25,000
Non-Departmental	236,334	228,886	92,396	241,334	266,334	266,334
Compensated Absences	250,000	-	250,000	250,000	250,000	250,000
Miscellaneous	10,975	15,733	15,733	10,975	10,975	10,975
<b>Total General Government</b>	<b>\$ 3,898,349</b>	<b>\$ 2,591,322</b>	<b>\$ 3,601,658</b>	<b>\$ 4,168,245</b>	<b>4,098,822</b>	<b>\$ 4,113,363</b>
<b>PUBLIC SAFETY</b>						
Police Administration	893,835	712,466	909,462	929,636	929,636	950,763
Police Field Services	5,576,201	3,379,731	5,125,893	5,512,271	5,512,271	5,533,853
Communications Center	640,867	411,045	639,538	647,933	647,933	658,559
Emergency Preparedness	86,355	70,023	86,355	86,355	86,355	86,355
School Crossing Guards	16,485	-	16,485	16,485	16,485	16,485
Emergency Medical Service	2,623,590	1,600,270	2,453,033	2,832,851	2,759,482	2,759,482
Building Inspection	499,246	368,070	473,261	511,979	511,979	519,938
Community Services	159,949	23,904	220,649	167,378	167,378	148,073
Fire District Contribution	1,200,409	1,194,407	1,200,409	1,247,716	1,247,716	1,247,716
<b>Total Public Safety</b>	<b>\$ 11,696,937</b>	<b>\$ 7,759,915</b>	<b>\$ 11,125,085</b>	<b>\$ 11,952,604</b>	<b>11,879,235</b>	<b>\$ 11,921,224</b>
<b>PUBLIC WORKS</b>						
Engineering & Administration	1,033,244	658,509	1,031,151	1,143,888	1,080,656	1,088,638
Street Dept Labor & Supplies	847,644	581,654	805,884	1,033,438	841,194	852,350
Fleet Maintenance/Machinery	373,115	291,082	525,527	527,594	401,128	404,941
City Garage	133,400	77,867	133,400	138,400	138,400	138,400
Snow & Ice Removal	142,200	142,343	157,186	152,000	152,000	152,000
Traffic Signals, Signs, & Markings	86,000	66,710	89,500	94,000	94,000	94,000
Street Lighting	182,500	108,254	182,500	182,500	182,500	182,500
Tree & Brush Removal	1,500	124	1,500	1,500	1,500	1,500
Sidewalk Maintenance	160,000	14,674	160,000	160,000	160,000	160,000
Storm Sewers	-	9,666	6,368	-	-	-
Landfill	98,260	98,173	98,260	98,260	98,260	98,260
Refuse Collection	585,000	309,721	585,000	585,000	585,000	585,000
Recycling	355,722	157,652	355,722	359,562	359,562	360,413
Transit	6,855	6,674	6,855	6,855	6,855	6,855
<b>Total Public Works</b>	<b>\$ 4,005,440</b>	<b>\$ 2,523,104</b>	<b>\$ 4,138,853</b>	<b>\$ 4,482,997</b>	<b>4,101,055</b>	<b>4,124,857</b>
<b>HEALTH AND HUMAN SERVICES</b>						
Senior Center	638,850	413,767	635,999	661,251	661,251	669,794
<b>Total Health and Human Services</b>	<b>\$ 638,850</b>	<b>\$ 413,767</b>	<b>\$ 635,999</b>	<b>\$ 661,251</b>	<b>661,251</b>	<b>\$ 669,794</b>



**General Fund Expenditure Summary**

	2025			2026		
	BUDGET	YTD 8-31-25	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>LEISURE ACTIVITIES</b>						
Recreation Administration	378,206	315,901	380,516	472,760	472,760	542,902
Recreation Programming	180,520	146,418	204,520	210,055	210,055	210,055
Fall-Winter-Spring Recreation	-	615	-	-	-	-
Aquatic Center	356,404	320,652	369,746	366,816	366,816	366,816
Parks	1,227,976	751,672	1,233,284	1,301,284	1,271,502	1,304,139
<b>Total Leisure Activities</b>	<b>\$ 2,143,106</b>	<b>\$ 1,535,384</b>	<b>\$ 2,188,066</b>	<b>\$ 2,350,915</b>	<b>2,321,133</b>	<b>\$ 2,423,912</b>
<b>CONSERVATION &amp; DEVELOPMENT</b>						
Planning Department	558,137	358,529	552,637	524,801	524,801	569,146
Land Conservancy	212,424	93,929	53,730	326,819	305,846	307,966
Forestry	371,425	111,377	373,674	519,020	270,747	273,857
Water Resources	16,070	18,070	20,000	16,070	16,070	16,070
<b>Total Conservation &amp; Development</b>	<b>\$ 1,158,056</b>	<b>\$ 581,905</b>	<b>\$ 1,000,041</b>	<b>\$ 1,386,710</b>	<b>1,117,464</b>	<b>\$ 1,167,039</b>
<b>TRANSFERS</b>						
To Library Fund 212	1,651,797	1,651,797	1,651,797	1,683,279	1,663,279	1,726,842
To Youth Center Fund 214	95,886	95,886	95,886	95,800	95,800	96,020
To Fund 416 Other Capital	450,000	-	450,000	-	-	-
To Other Funds	555,550	-	555,550	596,643	596,643	596,643
<b>Total Transfers</b>	<b>\$ 2,753,233</b>	<b>\$ 1,747,683</b>	<b>\$ 2,753,233</b>	<b>\$ 2,375,722</b>	<b>2,355,722</b>	<b>\$ 2,419,505</b>
<b>CONTINGENCY</b>						
Public Safety Equipment Reserve	200,109	-	200,109	206,112	206,112	206,112
Personnel Contingency	150,000	-	-	430,000	430,000	150,000
Savings From Vacancies	(150,000)	-	(150,000)	(150,000)	(150,000)	(175,000)
General Contingency	100,000	-	-	133,756	133,756	133,756
<b>Total Contingency</b>	<b>\$ 300,109</b>	<b>\$ -</b>	<b>\$ 50,109</b>	<b>\$ 619,868</b>	<b>619,868</b>	<b>\$ 314,868</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 26,594,080</b>	<b>\$ 17,153,081</b>	<b>\$ 25,493,044</b>	<b>\$ 27,998,312</b>	<b>27,154,550</b>	<b>\$ 27,154,562</b>
Revenues	25,700,164		\$ 25,846,866	26,225,007	27,154,562	27,154,562
Net Surplus (Deficit)	(893,916)		\$ 353,822	\$ (1,773,305)	12	-



2026 City of Middleton Budget

2026 Approved General Fund Budget Initiatives

GENERAL FUND SUMMARY	2026 Requested	2026 Recommend	Adjustment	Change from Requested
Revenues and Other Sources of Funds	26,225,007	27,154,562	929,555	929,555
Expenditures and Other Uses of Funds	27,998,312	27,154,550	(123,792)	(843,762)
<b>Total</b>	<b>(1,773,305)</b>	<b>12</b>	<b>805,763</b>	<b>1,773,317</b>

Department and Initiative	Initiative #	2026 Requested	2026 Recommend	Adjustment	Change from Requested	Notes
<b>REVENUES</b>						
1 Property Tax / Exempt PP Aid	RV-26-01	224,408	224,408	-	-	
2 Hotel Room Tax Increase (General)	RV-26-02	10,915	20,915	10,000	10,000	1.5% increase over 2024 actual
3 PILOT: Private Development	RV-26-03	19,725	19,725	-	-	
4 PILOT: Water Utility	RV-26-04	-	-	-	-	
5 PILOT: Pleasant View Golf Course	RV-26-05	98,539	98,539	-	-	Calculated at 5% of operating revenue
6 State Shared Revenue Increase	RV-26-06	30,933	30,933	-	-	DOR Estiamte
7 State Aids - Roads	RV-26-07	73,686	186,309	112,623	112,623	Revised per WisDOT calculation
8 Building Permit Revenues	RV-26-08	-	74,000	74,000	74,000	Revised estimate based on 2025 projected
9 State Aid - Fire Insurance Dues	RV-26-09	63,800	63,800	-	-	Estimate from Fire District
10 MCPASD - School Resource Officers	RV-26-10	-	-	-	-	
11 Senior Center Revenues	RV-26-11	(2,567)	(2,567)	-	-	
12 Police Opearating Revenue Changes	RV-26-12	-	-	-	-	
13 Fire Plan Revenue Fees	RV-26-13	-	-	-	-	
14 Park & Recreation Revenues	RV-26-14	113,500	113,500	-	-	
15 Planning Revenues	RV-26-15	2,000	2,000	-	-	
16 State Aids - Payment Municipal Services	RV-26-16	2,602	2,602	-	-	Estimate based state funding at 50% of cost
17 Ambulance Billing Revenue	RV-26-17	-	132,991	132,991	132,991	Assumes an 8.7% increase over 2025 budget
18 Township EMS Charges	RV-26-18	-	7,517	7,517	7,517	Recalculated based on proposed budget
19 Water & Sewer Utility Administration	RV-26-19	6,000	6,000	-	-	Recalculated based on proposed budget
20 Storm Water Utility Administration	RV-26-20	10,000	10,000	-	-	Recalculated based on proposed budget
21 Airport Administration	RV-26-21	100	100	-	-	Recalculated based on proposed budget
22 TIF District Administration	RV-26-22	(100,000)	(100,000)	-	-	Includes final phase out of TID 3
23 Investment Income	RV-26-23	-	300,000	300,000	300,000	Est. \$30MM avg bal @ 3.5% avg yield
24 Recycling Fee	RV-26-24	-	292,424	292,424	292,424	\$52.50 per year x 5,570 est. parcels
25 Other	RV-26-25	613	613	-	-	
<b>REVENUE TOTAL</b>		<b>554,254</b>	<b>1,483,809</b>	<b>929,555</b>	<b>929,555</b>	
<b>EXPENDITURES BY DEPARTMENT</b>						
<b>ADMINISTRATIVE SERVICES</b>						
1 Inflationary Increases	AS-26-01	9,530	9,530	-	-	
2 HR Generalist Position	AS-26-02	-	(49,943)	(49,943)	(49,943)	Delay hiring until 7/1/2026
<b>TOTAL</b>		<b>9,530</b>	<b>(40,413)</b>	<b>(49,943)</b>	<b>(49,943)</b>	
<b>BUILDINGS &amp; FACILITIES</b>						
1 Solar Array Operating & Maint	BG-26-01	4,000	4,000	-	-	
2 City Building Roof pm Contract	BG-26-02	24,000	-	-	(24,000)	
3 Sustainable Materials for City Hall	BG-26-03	1,000	1,000	-	-	
4 Utility increase	BG-26-04	3,000	3,000	-	-	
<b>TOTAL</b>		<b>32,000</b>	<b>8,000</b>	<b>-</b>	<b>(24,000)</b>	
<b>BUILDING INSPECTION &amp; COMMUNITY SERVICES</b>						
1 Plan Review - New Code Books	BI-26-01	2,000	2,000	-	-	
2 Communication Rate Increase	BI-26-02	400	400	-	-	
<b>TOTAL</b>		<b>2,400</b>	<b>2,400</b>	<b>-</b>	<b>-</b>	



Department and Initiative	Initiative #	2026 Requested	2026 Recommend	Adjustment	Change from Requested	Notes
<b>COMMISSIONS &amp; COMMITTEES</b>						
1 Arts Committee	CM-26-01	-	-	-	-	
2 Landmarks Commission	CM-26-02	-	-	-	-	
3 Training/Recognition	CM-26-02	-	2,000	2,000	2,000	
<b>TOTAL</b>		-	2,000	2,000	2,000	
<b>ELECTIONS</b>						
1 Election Cost Increases	EL-26-01	64,100	39,100	(25,000)	(25,000)	Use contingency if additional funds needed
<b>TOTAL</b>		64,100	39,100	(25,000)	(25,000)	
<b>EMS</b>						
1 EMS Deputy Chief	EM-26-01	146,737	73,368	(73,369)	(73,369)	Delay hiring until 7/1/2026
2 Operating Expenses	EM-26-02	47,000	47,000	-	-	Increase in Ambulance Capital Reserve
<b>TOTAL</b>		193,737	120,368	(73,369)	(73,369)	
<b>FIRE DISTRICT</b>						
1 Fire District Operating Contribution	FI-26-01	53,310	53,310	-	-	
2 Fire District Capital Reserve	FI-26-02	-	-	-	-	
<b>TOTAL</b>		53,310	53,310	-	-	
<b>INFORMATION TECHNOLOGY</b>						
1 Vendor Software/Licensing Expenses Increase	IT-26-01	8,871	11,391	2,520	2,520	Increase licensing for new positions
2 Outside Services Fee Increases	IT-26-02	9,993	9,993	-	-	
3 Internet Service Provider Expenses	IT-26-03	3,246	3,246	-	-	
4 MPSIS Budget Decrease	IT-26-04	(8,148)	(8,148)	-	-	
<b>TOTAL</b>		13,962	16,482	2,520	2,520	
<b>POLICE DEPARTMENT</b>						
1 Full Time Training Officer	PD-26-01	135,686	135,686	-	-	
2 PT CSO	PD-26-02	50,795	50,795	-	-	
3 Increase in Field Services Uniform and Equipmer	PD-26-03	15,000	15,000	-	-	
<b>TOTAL</b>		201,481	201,481	-	-	
<b>PARKS, RECREATION, FORESTRY, AND CONSERVANCY LANDS</b>						
1 Rec Staffing	PR-26-01	82,017	82,017	-	-	
2 Conservancy Lands Technician	PR-26-02	92,017	92,017	-	-	
3 Aquatics	PR-26-03	12,000	12,000	-	-	
4 Rec Programing	PR-26-04	35,506	35,506	-	-	
5 Seasonal Staffing Support (Parks, Forestry, Const)	PR-26-06	44,782	15,000	15,000	(29,782)	
6 Forestry Operations	PR-26-05	156,256	-	-	(156,256)	Potentially apply 2025 surplus to pruning
7 Parks Operations	PR-26-07	11,595	11,595	-	-	
8 Conservancy Operations	PR-26-08	20,973	-	-	(20,973)	
9 Urban Forestry Technician	PR-26-09	92,017	-	-	(92,017)	
<b>TOTAL</b>		547,163	248,135	15,000	(299,028)	
<b>PUBLIC WORKS &amp; WATER RESOURCES</b>						
1 Public Works Office Supplies	PW-26-01	2,000	2,000	-	-	
2 Engineering Software - Bluebeam	PW-26-02	2,000	2,000	-	-	
3 Public Works PPE	PW-26-03	1,200	1,200	-	-	
4 Public Works Professional Development	PW-26-04	7,000	7,000	-	-	
5 Fleet & MOC Equipment Repair	PW-26-05	15,000	15,000	-	-	
6 Traffic Control Supplies & Materials	PW-26-06	8,000	8,000	-	-	
7 Streets Crew	PW-26-07	192,244	-	-	(192,244)	
8 Fleet Manager	PW-26-08	126,466	-	-	(126,466)	
10 FT Assistant Engineer	SW-26-11	63,232	-	-	(63,232)	
11 Stormwater Crew Members	SW-26-05	96,126	48,063	-	(48,063)	
<b>TOTAL</b>		417,142	35,200	-	(381,942)	
<b>SENIOR CENTER</b>						
1 Postage Increase	SC-26-01	3,000	3,000	-	-	
2 Building & Grounds Maint	SC-26-02	1,000	1,000	-	-	
3 Equipment Maint	SC-26-03	1,000	1,000	-	-	
4 Dining Center	SC-26-04	1,500	1,500	-	-	
5 Volunteer Expenses	SC-26-05	500	500	-	-	
<b>TOTAL</b>		7,000	7,000	-	-	



Department and Initiative	Initiative #	2026 Requested	2026 Recommend	Adjustment	Change from Requested	Notes
<b>OTHER GENERAL FUND BUDGETS</b>						
1 City Attorney Costs	OT-26-01	9,809	9,809	-	-	
2 Misc Expenses	OT-26-02	5,000	5,000	-	-	
3 Support for Wayforward Resources	OT-26-05	-	25,000	25,000	25,000	
<b>TOTAL</b>		14,809	39,809	25,000	25,000	
<b>TRANSFERS FROM GENERAL FUND</b>						
1 Transfer to Library	TX-26-01	31,482	11,482	(20,000)	(20,000)	Fund 50% of books/digital resources inc.
2 Transfer to Youth Center	TX-26-02	(86)	(86)	-	-	
3 Transfer to Transit Fund	TX-26-03	41,093	41,093	-	-	
<b>TOTAL</b>		72,489	52,489	(20,000)	(20,000)	
<b>GENERAL FUND CONTINGENCY</b>						
1 General Contingency	CO-26-01	(5,019)	(5,019)	-	-	Adjust to 1/2% of General Fund Budget
2 Personnel Contingency	CO-26-02	430,000	430,000	-	-	
<b>TOTAL</b>		424,981	424,981	-	-	
<b>EXPENDITURE TOTAL</b>		<b>2,054,104</b>	<b>1,210,342</b>	<b>(123,792)</b>	<b>(843,762)</b>	-



2026 Approved Non-General Fund Operating Budget Initiatives

FUND SUMMARY	2026 Requested	2026 Proposed	Adjustment	Change
Tourism	\$ 65,768	\$ 65,768	-	\$ -
Library	47,485	27,485	(20,000)	(20,000)
Youth Center	(1,222)	(1,222)	-	-
Community Development Authority	4,000	4,000	-	-
Water Utility	139,478	76,245	-	(63,233)
Sewer Utility	(45,455)	(30,235)	15,220	15,220
Storm Water Utility	1,539,295	1,635,422	96,127	96,127
Pleasant View Golf Course	(977,045)	(977,045)	-	-
Middleton Airport	33,632	33,632	-	-
<b>Total</b>	<b>\$ 805,936</b>	<b>\$ 834,050</b>	<b>91,347</b>	<b>\$ 28,114</b>

Department and Initiative	Initiative #	2026 Requested	2026 Proposed	Adjustment	Change from Requested	Notes
<b>EXPENDITURES BY DEPARTMENT</b>						
<b>TOURISM</b>						
1 Tourism Marketing	TO-26-01	34,908	34,908	-	-	
2 Operations	TO-26-02	(31,140)	(31,140)	-	-	
3 Company Vehicle	TO-26-03	45,000	45,000	-	-	
4 Destination Madison Payments	TO-26-04	11,000	11,000	-	-	
5 Building Maint. Projects	TO-26-05	6,000	6,000	-	-	
<b>TOTAL</b>		<b>65,768</b>	<b>65,768</b>	<b>-</b>	<b>-</b>	
<b>LIBRARY</b>						
1 Cost to Maintain Operations	LB-26-01	47,485	27,485	(20,000)	(20,000)	
<b>TOTAL</b>		<b>47,485</b>	<b>27,485</b>	<b>(20,000)</b>	<b>(20,000)</b>	
<b>YOUTH CENTER</b>						
1 Recreation-Youth Center	YC-26-03	(1,222)	(1,222)	-	-	
<b>TOTAL</b>		<b>(1,222)</b>	<b>(1,222)</b>	<b>-</b>	<b>-</b>	
<b>COMMUNITY DEVELOPMENT AUTHORITY</b>						
1 Stone Horse Green Sponsorships	CD-26-01	4,000	4,000	-	-	
<b>TOTAL</b>		<b>4,000</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	
<b>WATER UTILITY OPERATING</b>						
1 FT Office Assistant	WU-26-01	42,245	42,245	-	-	
2 Inflationary Increases Water	WU-26-02	34,000	34,000	-	-	
3 FT Assistant Engineer	WU-26-03	63,233	-	-	(63,233)	
<b>TOTAL</b>		<b>139,478</b>	<b>76,245</b>	<b>-</b>	<b>(63,233)</b>	
<b>SEWER UTILITY OPERATING</b>						
1 FT Office Assistant	SU-26-01	42,245	57,465	15,220	15,220	Fund at 40 hours/week vs. 30 hours/week
2 Inflationary Increases Sewer	SU-26-02	(87,700)	(87,700)	-	-	
<b>TOTAL</b>		<b>(45,455)</b>	<b>(30,235)</b>	<b>15,220</b>	<b>15,220</b>	
<b>STORM WATER UTILITY OPERATING</b>						
1 New Equipment	SW-26-01	35,000	35,000	-	-	
2 Other	SW-26-02	(114,459)	(114,459)	-	-	
3 Ditch Maintenance	SW-26-03	(1,000)	(1,000)	-	-	
4 Capital Outlay - Equipment	SW-26-04	482,500	482,500	-	-	
5 Stormwater Crew Members	SW-26-05	192,254	288,381	96,127	96,127	Fund one position in 2026
6 Misty Valley Stormwater	SW-26-06	400,000	400,000	-	-	
7 Hidden Oaks Stormwater	SW-26-07	260,000	260,000	-	-	
8 Greenway Blvd Greenway	SW-26-08	20,000	20,000	-	-	
9 South Pond Dredging	SW-26-09	75,000	75,000	-	-	
10 Storm Sewer Maintenance	SW-26-10	190,000	190,000	-	-	
<b>TOTAL</b>		<b>1,539,295</b>	<b>1,635,422</b>	<b>96,127</b>	<b>96,127</b>	
<b>GOLF COURSE</b>						
1 Golf Shop Sales & Public Charges for Services	GC-26-01	(985,998)	(985,998)	-	-	
2 Food and Beverage Sales	GC-26-02	(41,990)	(41,990)	-	-	
3 Staff Change	GC-26-03	150,943	150,943	-	-	
4 Tournament Fee	GC-26-04	(100,000)	(100,000)	-	-	
<b>TOTAL</b>		<b>(977,045)</b>	<b>(977,045)</b>	<b>-</b>	<b>-</b>	



Department and Initiative	Initiative #	2026 Requested	2026 Proposed	Adjustment	Change from Requested	Notes
<b>AIRPORT</b>						
1 Avigation Easement	AP-26-01	33,632	33,632	-	-	
<b>TOTAL</b>		33,632	33,632	-	-	
<b>EXPENDITURE TOTAL</b>		<b>\$ 805,936</b>	<b>\$ 834,050</b>	<b>91,347</b>	<b>\$ 28,114</b>	



## 2026 City of Middleton Budget

### COMMON COUNCIL

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>WAGES</b>								
100-5111-110	ELECTED OFFICIALS COMPENSATION	60,480	60,800	69,206	-	76,700	76,700	76,700
100-5111-180	COMMON COUNCIL	-	-	-	-	-	-	-
	TOTAL	60,480	60,800	69,206	-	76,700	76,700	76,700
<b>PERSONNEL BENEFITS</b>								
100-5111-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5111-192	RETIREMENT	994	994	1,001	-	1,318	1,318	1,318
100-5111-193	FICA	4,627	4,651	5,294	-	5,868	5,868	5,868
	TOTAL	5,621	5,645	6,295	-	7,186	7,186	7,186
<b>OPERATING EXPENSES</b>								
100-5111-210	OFFICE SUPPLIES	100	30	100	-	100	100	100
100-5111-440	TRAINING & DEVELOPMENT	1,000	1,005	1,000	-	1,000	1,000	1,000
100-5111-490	OTHER OPERATING EXPENSES	2,000	721	2,000	-	2,000	2,000	2,000
	TOTAL	3,100	1,756	3,100	-	3,100	3,100	3,100
<b>TOTAL COMMON COUNCIL</b>		<b>69,201</b>	<b>68,201</b>	<b>78,601</b>	<b>-</b>	<b>86,986</b>	<b>86,986</b>	<b>86,986</b>



## 2026 City of Middleton Budget

COMMISSIONS/COMMITTEES		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
		<b>OPERATING EXPENSES</b>						
100-5112-990	POLICE COMMISSION	33,900	31,339	5,000	-	5,000	5,000	5,000
100-5113-990	LANDMARKS COMMISSION	350	-	1,000	1,000	1,000	1,000	1,000
100-5113-991	RECOGNITION EVENT	-	-	-	-	-	2,000	2,000
100-5113-992	ART COMMITTEE EXPENSES	5,000	4,944	5,000	5,000	5,000	5,000	5,000
100-5115-990	BOARD OF REVIEW	-	-	-	-	-	-	-
100-5116-990	SUSTAINABILITY COMMITTEE	10,000	9,896	10,000	10,000	10,000	10,000	10,000
	TOTAL	49,250	46,179	21,000	16,000	21,000	23,000	23,000
<b>TOTAL COMMISSIONS/COMMITTEES</b>		<b>49,250</b>	<b>46,179</b>	<b>21,000</b>	<b>16,000</b>	<b>21,000</b>	<b>23,000</b>	<b>23,000</b>



**CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2026**

**Police Commission**

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**DEPARTMENT: Police Commission**

**City Staff: Police Chief Steven Thompson**

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**MISSION:**

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

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**2026 GOALS:**

1. Continue to assess and approve/deny police officer candidates
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.



CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2026

Middleton Municipal Court

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DEPARTMENT: Municipal Court

JUDGE: Ben J. Schulenburg

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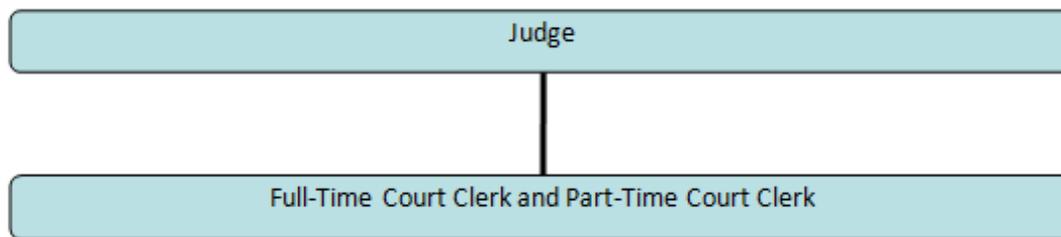
MISSION:

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



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### **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.

## **2026 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.
- Work with Police Department and School Resource Officer on writing tickets to Court, still using restorative ideas.
- Continue to implement court security, considering significant issues with courts in Wisconsin, the safety and security of the judge and court employees.
- Work with Dane County on referral of juveniles with persistent mental health issues.
- Streamline interpreter court hearings.
- Further coordinate calendars of full and par-time clerks.

## **SIGNIFICANT ISSUES IN 2025**

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



## 2026 City of Middleton Budget

### MUNICIPAL COURT REVENUE

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>FINES &amp; FOREFEITURES</b>								
100-4511-00	FINES & FORFEITURES	150,000	108,585	120,000	120,000	120,000	120,000	120,000
100-4512-00	COURT COSTS	70,000	57,593	60,000	60,000	60,000	60,000	60,000
	TOTAL	220,000	166,178	180,000	180,000	180,000	180,000	180,000
<b>TOTAL MUNICIPAL COURT REVENUE</b>		<b>220,000</b>	<b>166,178</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>



## 2026 City of Middleton Budget

### MUNICIPAL COURT

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>WAGES</b>								
100-5121-110	SALARIES-FULL-TIME	55,201	54,239	57,143	57,143	68,372	68,372	61,479
100-5121-111	PART-TIME PERM.	9,729	2,508	9,974	9,974	-	-	11,285
100-5121-115	ELECTED OFFICIALS WAGES	21,300	18,300	18,300	18,300	18,300	18,300	18,300
100-5121-117	OVERTIME	-	2,218	-	-	-	-	-
100-5121-122	SHIFT DIFFERENTIAL WAGES	-	-	-	-	-	-	-
100-5121-128	FLSA WAGES	-	-	-	-	-	-	-
100-5121-135	LONGEVITY	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>86,230</b>	<b>77,266</b>	<b>85,417</b>	<b>85,417</b>	<b>86,672</b>	<b>86,672</b>	<b>91,064</b>
<b>PERSONNEL BENEFITS</b>								
100-5121-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5121-192	RETIREMENT	4,285	5,029	3,971	3,971	4,176	4,176	4,426
100-5121-193	FICA	6,641	5,851	6,534	6,534	6,630	6,630	6,966
100-5121-194	HEALTH INSURANCE	7,290	7,420	7,892	7,892	8,316	8,316	8,316
100-5121-195	DENTAL INSURANCE	554	554	554	554	588	588	588
100-5121-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>18,770</b>	<b>18,855</b>	<b>18,951</b>	<b>18,951</b>	<b>19,710</b>	<b>19,710</b>	<b>20,296</b>
<b>OPERATING EXPENSES</b>								
100-5121-200	WITNESS FEES & INTERPRETOR FEE	500	520	500	500	500	500	500
100-5121-250	POSTAGE	3,000	2,414	3,000	3,000	3,000	3,000	3,000
100-5121-317	COURTROOM SECURITY PAYMT	1,000	-	1,000	1,000	1,000	1,000	1,000
100-5121-440	TRAINING & DEVELOPMENT	2,500	1,517	2,500	2,500	2,500	2,500	2,500
100-5121-460	IID CHARGE REIMBURSEMENT	-	-	-	-	-	-	-
100-5121-490	OTHER OPERATING EXPENSES	3,388	4,461	3,388	3,388	3,388	3,388	3,388
100-5121-495	RETURN OF DEPOSITS	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>10,388</b>	<b>8,912</b>	<b>10,388</b>	<b>10,388</b>	<b>10,388</b>	<b>10,388</b>	<b>10,388</b>
<b>TOTAL MUNICIPAL COURT</b>		<b>115,388</b>	<b>105,032</b>	<b>114,756</b>	<b>114,756</b>	<b>116,770</b>	<b>116,770</b>	<b>121,748</b>



## 2026 City of Middleton Budget

### CITY ADMINISTRATOR

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>WAGES</b>								
100-5120-110	SALARIES-FULL-TIME	237,659	239,540	245,094	245,094	249,670	249,670	252,130
100-5120-111	INTERN	-	47	-	-	-	-	-
100-5120-118	WAGE REIMBURSEMENTS	-	-	-	-	-	-	-
100-5120-135	LONGEVITY	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>237,659</b>	<b>239,587</b>	<b>245,094</b>	<b>245,094</b>	<b>249,670</b>	<b>249,670</b>	<b>252,130</b>
<b>PERSONNEL BENEFITS</b>								
100-5120-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5120-192	RETIREMENT	16,398	16,206	17,034	17,034	17,976	17,976	18,154
100-5120-193	FICA	17,681	17,499	18,750	18,750	19,100	19,100	19,288
100-5120-194	HEALTH INSURANCE	19,868	20,250	21,368	21,368	23,284	23,284	23,284
100-5120-195	DENTAL INSURANCE	2,185	3,293	3,294	3,294	3,491	3,491	3,491
100-5120-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>56,132</b>	<b>57,249</b>	<b>60,446</b>	<b>60,446</b>	<b>63,851</b>	<b>63,851</b>	<b>64,217</b>
<b>OPERATING EXPENSES</b>								
100-5120-280	COMMUNICATION	2,909	98	3,250	500	3,250	3,250	3,250
100-5120-440	TRAINING & DEVELOPMENT	4,880	3,713	4,880	4,880	4,880	4,880	4,880
100-5120-450	EMPLOYEE PROGRAMS	1,000	-	1,000	1,000	1,000	1,000	1,000
100-5120-490	OTHER OPERATING EXPENSES	12,660	1,477	2,660	1,000	2,660	2,660	2,660
	<b>TOTAL</b>	<b>21,449</b>	<b>5,287</b>	<b>11,790</b>	<b>7,380</b>	<b>11,790</b>	<b>11,790</b>	<b>11,790</b>
<b>TOTAL CITY ADMINISTRATOR</b>		<b>315,240</b>	<b>302,123</b>	<b>317,330</b>	<b>312,920</b>	<b>325,311</b>	<b>325,311</b>	<b>328,137</b>



## **CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2026**

### **Administration**

#### **MISSION:**

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

<b>Authorized Position List</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
City Administrator	1	1	1	1	1	1	1
Administrative Intern	0.5	0.5	0.5	0.5	0	0	0
Communications and Social Media Manager	-	-	-	-	1	1	1
<b>Total</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>2</b>	<b>2</b>	<b>2</b>

#### **2026 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 implementation of the Erdman Park Cross-Country Ski project.
4. 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 current and future TIDs.
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.



## 2026 City of Middleton Budget

ADMINISTRATIVE SERVICES DEPARTMENT (FINANCE, CITY CLERK, ASSESSING & HR FUNCTIONS)		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>WAGES</b>								
100-5141-110	SALARIES-FULL-TIME	469,672	476,521	544,885	480,000	551,931	518,691	535,989
100-5141-112	PART-TIME-NON-PERM.	36,974	37,005	50,725	50,725	51,700	51,700	56,102
	TOTAL	506,646	513,526	595,610	530,725	603,631	570,391	592,091
<b>PERSONNEL BENEFITS</b>								
100-5141-192	RETIREMENT	32,545	35,127	41,256	37,000	43,042	40,649	42,487
100-5141-193	FICA	38,758	38,615	45,551	40,600	46,178	43,635	45,295
100-5141-194	HEALTH INSURANCE	57,604	60,559	100,840	100,000	129,704	119,062	119,062
100-5141-195	DENTAL INSURANCE	8,218	8,217	12,034	10,700	18,655	17,530	11,497
	TOTAL	137,125	142,518	199,681	188,300	237,579	220,876	218,341
<b>OPERATING EXPENSES</b>								
100-5141-210	OFFICE SUPPLIES	3,000	3,443	3,000	3,000	3,000	3,000	3,000
100-5141-250	POSTAGE	6,000	3,797	6,000	5,000	6,000	6,000	6,000
100-5141-260	ADVERTISING & PRINTING	4,000	2,211	8,115	3,000	8,115	8,115	8,115
100-5141-280	COMMUNICATIONS	7,500	7,710	7,500	7,500	7,500	7,500	7,500
100-5141-310	OUTSIDE SERVICES	153,600	125,805	153,600	153,600	153,600	153,600	153,600
100-5141-440	TRAINING & DEVELOPMENT	9,700	7,342	13,730	8,500	13,730	13,730	13,730
100-5141-480	DATA PROCESSING	66,400	66,651	69,720	71,000	74,550	74,550	74,550
100-5141-490	OTHER OPERATING EXPENSES	8,700	12,022	10,000	12,500	12,500	12,500	12,500
100-5141-800	OFFICE EQUIPMENT	1,500	-	1,500	6,114	1,500	1,500	1,500
100-5157-990	AUDIT	69,000	71,531	71,150	71,150	73,350	73,350	73,350
	TOTAL	329,400	300,513	344,315	341,364	353,845	353,845	353,845
<b>TOTAL ADMINISTRATIVE SERVICES DEPARTMENT</b>		<b>973,171</b>	<b>956,557</b>	<b>1,139,606</b>	<b>1,060,389</b>	<b>1,195,055</b>	<b>1,145,112</b>	<b>1,164,277</b>



## 2026 City of Middleton Budget

### ELECTIONS

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>WAGES</b>								
100-5143-116	ELECTION WORKERS	90,000	40,193	24,000	15,000	62,000	37,000	37,000
	TOTAL	90,000	40,193	24,000	15,000	62,000	37,000	37,000
<b>OPERATING EXPENSES</b>								
100-5143-220	SUPPLIES & MATERIALS	3,000	1,760	1,500	300	2,400	2,400	2,400
100-5143-250	POSTAGE	36,500	19,667	7,500	6,900	19,000	19,000	19,000
100-5143-260	ADVERTISING & PRINTING	18,500	9,101	5,550	5,550	14,000	14,000	14,000
100-5143-440	TRAINING & DEVELOPMENT	1,200	35	250	250	1,200	1,200	1,200
100-5143-490	OTHER OPERATING EXPENSES	8,500	9,087	8,200	8,200	12,500	12,500	12,500
	TOTAL	67,700	39,650	23,000	21,200	49,100	49,100	49,100
<b>TOTAL ELECTIONS</b>		<b>157,700</b>	<b>79,842</b>	<b>47,000</b>	<b>36,200</b>	<b>111,100</b>	<b>86,100</b>	<b>86,100</b>

**Human Resources Mission:**

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 support the citizens of Middleton.

**Major Functional Responsibilities:**

- Recruitment and Selection
- Retention
- Professional Development
- Personnel Management
- Compliance
- Organizational Development
- Benefits Administration and Development
- Compensation Management
- Labor and Employee Relation

**Current Situation and Environment:**

The City of Middleton continues to maintain a robust, highly skilled workforce of professionals in every department in the face of significant workplace and general challenges. Turnover remains low and overall retention and tenure of employees remains much higher than private sector employers.

As of 8/2025 the City of Middleton has approximately:

150 Full time Employees

50 Regular Part-time employees

250 Seasonal employees

Benefits and Compensation programs remain stable. The City of Middleton expects a moderate increase in Health Insurance costs, with no significant change in other benefits expenses including WRS, ICI, Life, and other programs.

Baker Tilly has completed the Compensation Study and has provided implementation scenarios and options. Administration staff are exploring implementing a hybrid option to ensure both market competitiveness and interval equity. The option includes:

1. Effective January 1: Employees receive the greater of moving to the minimum of their new pay grade (if applicable) or a 2.5% increase.
2. Effective July 1: Employees receive an additional 2.5% increase multiplied by each year they have been in their City of Middleton position (up to maximum of six years).

**Goals by Functional Responsibility:**

**Recruitment and Selection:**

- Maintain candidate quality while improving time-to-fill, access to diverse populations, and administrative support to Hiring Managers

**Retention:**

- Assess and focus on employee life cycle improvements and programs based on staff needs and preferences

**Professional Development:**

- Improve access to training materials and self-development tools

**Personnel Management:**

- Evaluate, select, and assist in the implementation and transition to a new ERP System.
- Review, revise, and/or create personnel processes and procedures

**Compliance:**

- Review and update, if necessary, FMLA, ADA, and Workers' Compensation management procedures and systems to ensure fully compliance
- Assess and update safety and other required or recommended training programs

**Organizational Development:**

- Participate in and assist with Baker Tilly Organization Structure Assessment
- Assist in establishing comprehensive and coherent performance metrics for each department and function within the City of Middleton

**Benefits Development and Administration:**

- Maintain a comprehensive benefits package that provides for the needs of staff at a reasonable cost to the organization

**Compensation Management:**

- Maintain a competitive and equitable compensation structure that attracts and retains employees, supports internal equity, and addresses wage compression

**Labor and Employee Relations:**

- Provide effective support during Collective Bargaining
- Work with the Finance/Personnel Committee and Counsel to update the Personnel Ordinance and Employee Handbook



## 2026 City of Middleton Budget

### INFORMATION TECHNOLOGY

		2024		2025			2026		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-25	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>WAGES</b>									
100-5151-110	SALARIES-FULL-TIME	167,847	191,048	173,725	125,539	173,725	242,400	242,400	244,296
100-5151-111	SALARIES-PART-TIME	31,517	30,345	33,256	7,695	7,695	-	-	-
100-5151-117	OVERTIME	1,000	-	1,000	-	-	1,000	1,000	1,000
100-5151-130	ON CALL PAY	23,751	-	23,400	-	23,400	23,400	23,400	23,400
100-5151-135	LONGEVITY	-	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>224,115</b>	<b>221,393</b>	<b>231,381</b>	<b>133,235</b>	<b>204,820</b>	<b>266,800</b>	<b>266,800</b>	<b>268,696</b>
<b>PERSONNEL BENEFITS</b>									
100-5151-192	RETIREMENT	13,394	13,033	13,770	9,894	13,770	19,209	19,209	19,436
100-5151-193	FICA	17,284	16,628	17,701	9,930	17,701	20,410	20,410	20,555
100-5151-194	HEALTH INSURANCE	35,736	36,434	38,736	26,023	38,736	63,852	63,852	50,884
100-5151-195	DENTAL INSURANCE	3,294	3,293	3,294	2,196	3,294	5,807	5,807	4,079
	<b>TOTAL</b>	<b>69,708</b>	<b>69,388</b>	<b>73,501</b>	<b>48,042</b>	<b>73,501</b>	<b>109,278</b>	<b>109,278</b>	<b>94,954</b>
<b>OPERATING EXPENSES</b>									
100-5151-220	EQUIPMENT	30,000	10,427	30,000	21,880	25,000	30,000	30,000	30,000
100-5151-240	SOFTWARE/LICENSING	163,025	174,009	185,193	169,959	187,619	194,064	196,584	196,584
100-5151-260	INTERNET	20,850	15,831	24,659	14,735	24,659	27,905	27,905	27,905
100-5151-270	MPSI EXPENDITURES	174,949	168,140	181,941	179,108	181,941	173,793	173,793	173,793
100-5151-320	OUTSIDE SERVICES	194,782	193,164	225,052	140,430	225,052	235,045	235,045	235,045
100-5151-420	FUEL	-	34	-	76	100	-	-	-
100-5151-440	TRAINING	1,000	632	1,000	652	652	1,000	1,000	1,000
	<b>TOTAL</b>	<b>584,606</b>	<b>562,237</b>	<b>647,845</b>	<b>526,840</b>	<b>645,023</b>	<b>661,807</b>	<b>664,327</b>	<b>664,327</b>
<b>TOTAL INFORMATION TECHNOLOGY</b>		<b>878,429</b>	<b>853,019</b>	<b>952,727</b>	<b>708,117</b>	<b>923,344</b>	<b>1,037,885</b>	<b>1,040,405</b>	<b>1,027,977</b>



**CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2026**

**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.

<b>AUTHORIZED POSITION LIST *</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
I.T. Manager	1	1	1	1
I.T. Technician	1.5	1.5	1.5	2

**2026 GOALS:**

- Replace/Setup Unified Digital Evidence (UDE) Server for Police Department.
- Replace Network Storage Server for Police Department.
- Assist Finance/HR in the implementation of a City Enterprise Resource Planning (ERP) solution.
- Ongoing Improvement of City’s I.T. intranet resources for City staff.
- Continue to implement Criminal Justice Information Services (CJIS) recommended Security Policies.
- Continue partnering with Marco Technologies to follow technology recommendations and best practices.

**SIGNIFICANT ISSUES IN 2026:**

- Assist in the implementation of a City Enterprise Resource Planning (ERP) solution.
- The IT department will transition to a new I.T. Manager as the incumbent will be retiring in 2026.

**MAJOR WORKLOAD STATISTICS:**

<b>WORKLOAD ACTIVITIES</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026 Projected</b>
Number of Personnel	2.5	2.5	2.5	3
Workstations/Notebooks	220	220	220	225
Users	160	160	160	165
Buildings	7	7	7	7
VOIP/Cell Phones/Tablets/Fleet Modems	170	170	170	297

**Performance measures :**

Performance Metrics – Help Desk SLA					
Year	Total Tickets	Avg Response	Responded ≤ 4 hrs Target	Avg Resolution	Resolved ≤ 8 hrs Target
2023	1617	4.44 hrs	84.2 %	32.05 hrs	61.6 %
2024	1548	4.78 hrs	87.5 %	35.11 hrs	59.2 %

Performance Metrics – Phishing & Account Compromise						
Year	Click Rate	Target	Reporting Rate	Target	Breach Rate (/1,000 Accounts)	Target (/1,000)
2024	8.2%	≤ 8.0%	24.5%	≥ 20.0%	0	< 5.0
2025	10.2%	≤ 8.0%	28.1%	≥ 20.0%	4.18	< 5.0



## 2026 City of Middleton Budget

	2024		2025		2026		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	<b>BUILDING &amp; GROUNDS</b>						
<b>OPERATING EXPENSES</b>							
100-5310-220 SUPPLIES & MATERIALS	3,100	3,421	3,100	3,100	4,100	4,100	4,100
100-5310-310 OUTSIDE SERVICES	15,700	15,264	15,700	15,300	43,700	19,700	19,700
100-5310-410 EQUIPMENT MAINTENANCE	7,000	20,010	10,000	25,000	10,000	10,000	10,000
100-5310-440 TRAINING & DEVELOPMENT	1,500	1,460	1,500	1,500	1,500	1,500	1,500
100-5310-470 UTILITIES	35,500	35,319	35,500	35,500	38,500	38,500	38,500
100-5310-490 OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
TOTAL	62,800	75,715	65,800	80,400	97,800	73,800	73,800
<b>TOTAL BUILDING &amp; GROUNDS</b>	<b>62,800</b>	<b>75,715</b>	<b>65,800</b>	<b>80,400</b>	<b>97,800</b>	<b>73,800</b>	<b>73,800</b>



## 2026 City of Middleton Budget

### VIDEO PRODUCTION

	2024		2025		2026		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	<b>OPERATING EXPENSES</b>						
100-5537-220 SUPPLIES & MATERIALS	-	-	-	-	-	-	-
100-5537-310 OUTSIDE SERVICES	9,000	7,850	9,000	4,000	9,000	9,000	9,000
100-5537-990 CATV EQUIPMENT	-	-	-	-	-	-	-
TOTAL	9,000	7,850	9,000	4,000	9,000	9,000	9,000
<b>TOTAL VIDEO PRODUCTION</b>	<b>9,000</b>	<b>7,850</b>	<b>9,000</b>	<b>4,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>



## 2026 City of Middleton Budget

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>POLICE DEPARTMENT REVENUES</b>								
<b>INTERGOVERNMENTAL REVENUE</b>								
100-4343-00	MCP SCHOOL DISTRICT - POLICE	89,929	89,968	140,286	140,286	140,286	140,286	140,286
100-4352-00	STATE AID - LAW ENFORCEMENT	-	33,645	15,000	15,000	15,000	15,000	15,000
	<b>TOTAL</b>	<b>89,929</b>	<b>123,613</b>	<b>155,286</b>	<b>155,286</b>	<b>155,286</b>	<b>155,286</b>	<b>155,286</b>
<b>FINES &amp; FOREFEITURES</b>								
100-4513-00	PARKING FINES	35,000	40,471	45,000	45,000	45,000	45,000	45,000
	<b>TOTAL</b>	<b>35,000</b>	<b>40,471</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
<b>PUBLIC CHARGES FOR SERVICES</b>								
100-4620-00	VEHICLE REGISTRATION FEES	500	394	500	500	500	500	500
100-4621-00	POLICE SPECIAL SERVICES	-	18	-	-	-	-	-
100-4622-00	POLICE DEPARTMENT FEES	4,000	4,814	4,000	4,000	4,000	4,000	4,000
	<b>TOTAL</b>	<b>4,500</b>	<b>5,225</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>TOTAL POLICE DEPARTMENT REVENUES</b>		<b>129,429</b>	<b>169,309</b>	<b>204,786</b>	<b>204,786</b>	<b>204,786</b>	<b>204,786</b>	<b>204,786</b>



## 2026 City of Middleton Budget

### POLICE DEPARTMENT

		2024		2025		2026		
		ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
<b>POLICE ADMINISTRATION</b>								
<b>WAGES</b>								
100-5211-110	SALARIES-FULL-TIME	496,035	518,958	518,958	517,727	517,727	526,475	
100-5211-112	PART-TIME-NON-PERM.	-	-	-	47,185	47,185	47,185	
100-5211-117	OVERTIME	1,832	538	538	538	538	538	
100-5211-135	LONGEVITY	14,863	12,790	12,790	4,407	4,407	4,517	
100-5211-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	
	<b>TOTAL</b>	<b>512,736</b>	<b>532,286</b>	<b>532,286</b>	<b>569,857</b>	<b>569,857</b>	<b>578,715</b>	
<b>PERSONNEL BENEFITS</b>								
100-5211-192	RETIREMENT	53,874	58,774	58,774	47,138	47,138	58,728	
100-5211-193	FICA	38,683	40,720	40,720	43,594	43,594	44,273	
100-5211-194	HEALTH INSURANCE	54,807	75,888	75,888	82,484	82,484	82,484	
100-5211-195	DENTAL INSURANCE	4,494	6,587	6,587	6,983	6,983	6,983	
	<b>TOTAL</b>	<b>151,858</b>	<b>181,969</b>	<b>181,969</b>	<b>180,199</b>	<b>180,199</b>	<b>192,468</b>	
<b>OPERATING EXPENSES</b>								
100-5211-210	OFFICE SUPPLIES	22,581	10,000	10,000	10,000	10,000	10,000	
100-5211-290	UNIFORMS & EQUIPMENT	700	1,300	1,300	1,300	1,300	1,300	
100-5211-340	BUILDINGS & GROUNDS MAINT	110,480	92,050	92,050	92,050	92,050	92,050	
100-5211-470	UTILITIES	60,083	69,270	69,270	69,270	69,270	69,270	
100-5211-480	PARKING TICKETS REDLINES	392	570	570	570	570	570	
100-5211-490	OTHER OPERATING EXPENSES	6,814	6,390	6,390	6,390	6,390	6,390	
100-5211-800	CAPITAL OUTLAY	-	-	15,627	-	-	-	
	<b>TOTAL</b>	<b>201,050</b>	<b>179,580</b>	<b>195,207</b>	<b>179,580</b>	<b>179,580</b>	<b>179,580</b>	
<b>TOTAL POLICE ADMINISTRATION</b>		<b>865,643</b>	<b>893,835</b>	<b>909,462</b>	<b>929,636</b>	<b>929,636</b>	<b>950,763</b>	
<b>POLICE FIELD SERVICES</b>								
<b>WAGES</b>								
100-5212-110	SALARIES-FULL-TIME	3,275,770	3,542,206	3,000,000	3,516,781	3,516,781	3,522,906	
100-5212-117	OVERTIME	387,334	253,025	303,000	253,025	253,025	253,025	
100-5212-118	WAGE REIMBURSEMENTS	(19,890)	(15,000)	15,000	-	-	(15,000)	
100-5212-122	SHIFT DIFFERENTIAL WAGES	31,290	31,000	31,000	31,000	31,000	31,000	
100-5212-124	ASST SHIFT COMMANDER WAGES	-	350	350	350	350	350	
100-5212-126	FIELD TRAINING WAGES	-	350	350	350	350	350	
100-5212-128	FLSA WAGES	829	350	350	350	350	350	
100-5212-135	LONGEVITY	122,453	54,971	54,971	6,911	6,911	49,276	
100-5212-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	
	<b>TOTAL</b>	<b>3,797,787</b>	<b>3,867,252</b>	<b>3,405,021</b>	<b>3,808,767</b>	<b>3,808,767</b>	<b>3,842,257</b>	
<b>PERSONNEL BENEFITS</b>								
100-5212-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	
100-5212-192	RETIREMENT	535,392	580,399	580,399	559,889	559,889	567,018	
100-5212-193	FICA	285,282	296,992	296,992	291,371	291,371	295,074	
100-5212-194	HEALTH INSURANCE	443,683	515,740	515,740	522,188	522,188	504,568	
100-5212-195	DENTAL INSURANCE	51,854	55,636	55,636	54,874	54,874	49,754	
100-5212-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	
	<b>TOTAL</b>	<b>1,316,212</b>	<b>1,448,767</b>	<b>1,448,767</b>	<b>1,428,322</b>	<b>1,428,322</b>	<b>1,416,414</b>	



## 2026 City of Middleton Budget

### POLICE DEPARTMENT

	2024		2025		2026		
	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
<b>OPERATING EXPENSES</b>							
100-5212-220	FIELD SUPPLIES	16,826	20,000	20,000	20,000	20,000	20,000
100-5212-240	COMPUTER SOFTWARE & SUPPORT	20,466	10,547	10,547	10,547	10,547	10,547
100-5212-290	UNIFORMS & EQUIPMENT	46,317	27,000	40,000	42,000	42,000	42,000
100-5212-410	VEHICLE OPERATION	61,635	52,110	52,110	52,110	52,110	52,110
100-5212-420	FUEL	54,734	51,077	50,000	51,077	51,077	51,077
100-5212-450	OTHER TRAINING	61,151	60,500	60,500	60,500	60,500	60,500
100-5212-490	OTHER OPERATING EXPENSES	35,934	38,948	38,948	38,948	38,948	38,948
100-5212-800	CAPITAL OUTLAY	-	-	-	-	-	-
	<b>TOTAL</b>	<b>297,063</b>	<b>260,182</b>	<b>272,105</b>	<b>275,182</b>	<b>275,182</b>	<b>275,182</b>
<b>TOTAL POLICE FIELD SERVICES</b>		<b>5,411,061</b>	<b>5,576,201</b>	<b>5,125,893</b>	<b>5,512,271</b>	<b>5,512,271</b>	<b>5,533,853</b>

### COMMUNICATIONS CENTER

<b>WAGES</b>							
100-5256-110	SALARIES-FULL-TIME	349,996	363,262	363,262	365,146	365,146	372,500
100-5256-112	PART-TIME-NON-PERM.	28,568	14,748	30,000	14,748	14,748	14,748
100-5256-117	OVERTIME	42,897	36,581	20,000	36,581	36,581	36,581
100-5256-118	WAGE REIMBURSEMENT	-	-	-	-	-	-
100-5256-122	SHIFT DIFFERENTIAL WAGES	-	6,000	6,000	6,000	6,000	6,000
100-5256-135	LONGEVITY	7,750	2,805	2,805	2,805	2,805	2,889
	<b>TOTAL</b>	<b>429,211</b>	<b>423,396</b>	<b>422,067</b>	<b>425,280</b>	<b>425,280</b>	<b>432,718</b>
<b>PERSONNEL BENEFITS</b>							
100-5256-192	RETIREMENT	26,591	29,426	29,426	30,584	30,584	31,156
100-5256-193	FICA	31,327	32,390	32,390	32,535	32,535	33,104
100-5256-194	HEALTH INSURANCE	49,237	70,304	70,304	73,916	73,916	75,832
100-5256-195	DENTAL INSURANCE	4,448	6,586	6,586	6,853	6,853	6,984
100-5256-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-
	<b>TOTAL</b>	<b>111,603</b>	<b>138,706</b>	<b>138,706</b>	<b>143,888</b>	<b>143,888</b>	<b>147,076</b>
<b>OPERATING EXPENSES</b>							
100-5256-210	SUPPLIES	-	-	-	-	-	-
100-5256-270	TELEPHONE	47,684	46,000	46,000	46,000	46,000	46,000
100-5256-290	UNIFORMS & EQUIPMENT	1,378	1,265	1,265	1,265	1,265	1,265
100-5256-410	EQUIPMENT MAINTENANCE	27,724	28,000	28,000	28,000	28,000	28,000
100-5256-440	TRAINING & DEVELOPMENT	3,652	3,500	3,500	3,500	3,500	3,500
100-5256-800	CAPITAL OUTLAY	-	-	-	-	-	-
	<b>TOTAL</b>	<b>80,438</b>	<b>78,765</b>	<b>78,765</b>	<b>78,765</b>	<b>78,765</b>	<b>78,765</b>
<b>TOTAL COMMUNICATIONS CENTER</b>		<b>621,252</b>	<b>640,867</b>	<b>639,538</b>	<b>647,933</b>	<b>647,933</b>	<b>658,559</b>



## 2026 City of Middleton Budget

POLICE DEPARTMENT	2024		2025		2026		
	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
<b>EMERGENCY PREPAREDNESS</b>							
<b>OPERATING EXPENSES</b>							
100-5250-410	EQUIPMENT MAINTENANCE	8,535	12,500	12,500	12,500	12,500	12,500
100-5250-850	EMERG. PREP DANE COMMUN FEE	80,371	73,855	73,855	73,855	73,855	73,855
100-5250-990	EMERGENCY PREPAREDNESS	-	-	-	-	-	-
	<b>TOTAL</b>	<b>88,906</b>	<b>86,355</b>	<b>86,355</b>	<b>86,355</b>	<b>86,355</b>	<b>86,355</b>
<b>TOTAL EMERGENCY PREPAREDNESS</b>		<b>88,906</b>	<b>86,355</b>	<b>86,355</b>	<b>86,355</b>	<b>86,355</b>	<b>86,355</b>
<b>SCHOOL CROSSING GUARDS</b>							
<b>OPERATING EXPENSES</b>							
100-5218-220	EQUIPMENT	-	-	-	-	-	-
100-5218-475	SCHOOL PATROL REIMBURSEMT	14,717	16,485	16,485	16,485	16,485	16,485
100-5218-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-
	<b>TOTAL</b>	<b>14,717</b>	<b>16,485</b>	<b>16,485</b>	<b>16,485</b>	<b>16,485</b>	<b>16,485</b>
<b>TOTAL SCHOOL CROSSING GUARDS</b>		<b>14,717</b>	<b>16,485</b>	<b>16,485</b>	<b>16,485</b>	<b>16,485</b>	<b>16,485</b>
<b>TOTAL POLICE DEPARTMENT</b>		<b>7,001,580</b>	<b>7,213,743</b>	<b>6,777,733</b>	<b>7,192,680</b>	<b>7,192,680</b>	<b>7,246,015</b>



## 2026 City of Middleton Budget

### POLICE DEPARTMENT

					2026		
		2024	2025		REQUESTED	RECOMMENDED	APPROVED
		ACTUAL	BUDGET	PROJECTED	BUDGET	BUDGET	BUDGET
<b>POLICE ADMINISTRATION</b>							
<b>WAGES</b>							
100-5211-110	SALARIES-FULL-TIME	496,035	518,958	518,958	517,727	517,727	526,475
100-5211-112	PART-TIME-NON-PERM.	-	-	-	47,185	47,185	47,185
100-5211-117	OVERTIME	1,832	538	538	538	538	538
100-5211-135	LONGEVITY	14,863	12,790	12,790	4,407	4,407	4,517
100-5211-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-
	<b>TOTAL</b>	<b>512,736</b>	<b>532,286</b>	<b>532,286</b>	<b>569,857</b>	<b>569,857</b>	<b>578,715</b>
<b>PERSONNEL BENEFITS</b>							
100-5211-192	RETIREMENT	53,874	58,774	58,774	47,138	47,138	58,728
100-5211-193	FICA	38,683	40,720	40,720	43,594	43,594	44,273
100-5211-194	HEALTH INSURANCE	54,807	75,888	75,888	82,484	82,484	82,484
100-5211-195	DENTAL INSURANCE	4,494	6,587	6,587	6,983	6,983	6,983
	<b>TOTAL</b>	<b>151,858</b>	<b>181,969</b>	<b>181,969</b>	<b>180,199</b>	<b>180,199</b>	<b>192,468</b>
<b>OPERATING EXPENSES</b>							
100-5211-210	OFFICE SUPPLIES	22,581	10,000	10,000	10,000	10,000	10,000
100-5211-290	UNIFORMS & EQUIPMENT	700	1,300	1,300	1,300	1,300	1,300
100-5211-340	BUILDINGS & GROUNDS MAINT	110,480	92,050	92,050	92,050	92,050	92,050
100-5211-470	UTILITIES	60,083	69,270	69,270	69,270	69,270	69,270
100-5211-480	PARKING TICKETS REDLINES	392	570	570	570	570	570
100-5211-490	OTHER OPERATING EXPENSES	6,814	6,390	6,390	6,390	6,390	6,390
100-5211-800	CAPITAL OUTLAY	-	-	15,627	-	-	-
	<b>TOTAL</b>	<b>201,050</b>	<b>179,580</b>	<b>195,207</b>	<b>179,580</b>	<b>179,580</b>	<b>179,580</b>
<b>TOTAL POLICE ADMINISTRATION</b>		<b>865,643</b>	<b>893,835</b>	<b>909,462</b>	<b>929,636</b>	<b>929,636</b>	<b>950,763</b>
<b>POLICE FIELD SERVICES</b>							
<b>WAGES</b>							
100-5212-110	SALARIES-FULL-TIME	3,275,770	3,542,206	3,000,000	3,516,781	3,516,781	3,522,906
100-5212-117	OVERTIME	387,334	253,025	303,000	253,025	253,025	253,025
100-5212-118	WAGE REIMBURSEMENTS	(19,890)	(15,000)	15,000	-	-	(15,000)
100-5212-122	SHIFT DIFFERENTIAL WAGES	31,290	31,000	31,000	31,000	31,000	31,000
100-5212-124	ASST SHIFT COMMANDER WAGES	-	350	350	350	350	350
100-5212-126	FIELD TRAINING WAGES	-	350	350	350	350	350
100-5212-128	FLSA WAGES	829	350	350	350	350	350
100-5212-135	LONGEVITY	122,453	54,971	54,971	6,911	6,911	49,276
100-5212-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-
	<b>TOTAL</b>	<b>3,797,787</b>	<b>3,867,252</b>	<b>3,405,021</b>	<b>3,808,767</b>	<b>3,808,767</b>	<b>3,842,257</b>
<b>PERSONNEL BENEFITS</b>							
100-5212-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-
100-5212-192	RETIREMENT	535,392	580,399	580,399	559,889	559,889	567,018
100-5212-193	FICA	285,282	296,992	296,992	291,371	291,371	295,074
100-5212-194	HEALTH INSURANCE	443,683	515,740	515,740	522,188	522,188	504,568
100-5212-195	DENTAL INSURANCE	51,854	55,636	55,636	54,874	54,874	49,754
100-5212-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-
	<b>TOTAL</b>	<b>1,316,212</b>	<b>1,448,767</b>	<b>1,448,767</b>	<b>1,428,322</b>	<b>1,428,322</b>	<b>1,416,414</b>



# 2026 City of Middleton Budget

## POLICE DEPARTMENT

	2024 ACTUAL	2025		2026		
		BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>OPERATING EXPENSES</b>						
100-5212-220	FIELD SUPPLIES	16,826	20,000	20,000	20,000	20,000
100-5212-240	COMPUTER SOFTWARE & SUPPORT	20,466	10,547	10,547	10,547	10,547
100-5212-290	UNIFORMS & EQUIPMENT	46,317	27,000	42,000	42,000	42,000
100-5212-410	VEHICLE OPERATION	61,635	52,110	52,110	52,110	52,110
100-5212-420	FUEL	54,734	51,077	51,077	51,077	51,077
100-5212-450	OTHER TRAINING	61,151	60,500	60,500	60,500	60,500
100-5212-490	OTHER OPERATING EXPENSES	35,934	38,948	38,948	38,948	38,948
100-5212-800	CAPITAL OUTLAY	-	-	-	-	-
	TOTAL	297,063	260,182	272,105	275,182	275,182
<b>TOTAL POLICE FIELD SERVICES</b>		<b>5,411,061</b>	<b>5,576,201</b>	<b>5,125,893</b>	<b>5,512,271</b>	<b>5,512,271</b>

## COMMUNICATIONS CENTER

<b>WAGES</b>						
100-5256-110	SALARIES-FULL-TIME	349,996	363,262	363,262	365,146	372,500
100-5256-112	PART-TIME-NON-PERM.	28,568	14,748	30,000	14,748	14,748
100-5256-117	OVERTIME	42,897	36,581	20,000	36,581	36,581
100-5256-118	WAGE REIMBURSEMENT	-	-	-	-	-
100-5256-122	SHIFT DIFFERENTIAL WAGES	-	6,000	6,000	6,000	6,000
100-5256-135	LONGEVITY	7,750	2,805	2,805	2,805	2,889
	TOTAL	429,211	423,396	422,067	425,280	432,718
<b>PERSONNEL BENEFITS</b>						
100-5256-192	RETIREMENT	26,591	29,426	29,426	30,584	31,156
100-5256-193	FICA	31,327	32,390	32,390	32,535	33,104
100-5256-194	HEALTH INSURANCE	49,237	70,304	70,304	73,916	75,832
100-5256-195	DENTAL INSURANCE	4,448	6,586	6,586	6,853	6,984
100-5256-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-
	TOTAL	111,603	138,706	138,706	143,888	147,076
<b>OPERATING EXPENSES</b>						
100-5256-210	SUPPLIES	-	-	-	-	-
100-5256-270	TELEPHONE	47,684	46,000	46,000	46,000	46,000
100-5256-290	UNIFORMS & EQUIPMENT	1,378	1,265	1,265	1,265	1,265
100-5256-410	EQUIPMENT MAINTENANCE	27,724	28,000	28,000	28,000	28,000
100-5256-440	TRAINING & DEVELOPMENT	3,652	3,500	3,500	3,500	3,500
100-5256-800	CAPITAL OUTLAY	-	-	-	-	-
	TOTAL	80,438	78,765	78,765	78,765	78,765
<b>TOTAL COMMUNICATIONS CENTER</b>		<b>621,252</b>	<b>640,867</b>	<b>639,538</b>	<b>647,933</b>	<b>658,559</b>



## 2026 City of Middleton Budget

POLICE DEPARTMENT		2024		2025		2026		
		ACTUAL	BUDGET	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>EMERGENCY PREPAREDNESS</b>								
<b>OPERATING EXPENSES</b>								
100-5250-410	EQUIPMENT MAINTENANCE	8,535	12,500	12,500	12,500	12,500	12,500	12,500
100-5250-850	EMERG. PREP DANE COMMUN FEE	80,371	73,855	73,855	73,855	73,855	73,855	73,855
100-5250-990	EMERGENCY PREPAREDNESS	-	-	-	-	-	-	-
	TOTAL	88,906	86,355	86,355	86,355	86,355	86,355	86,355
<b>TOTAL EMERGENCY PREPAREDNESS</b>		<b>88,906</b>	<b>86,355</b>	<b>86,355</b>	<b>86,355</b>	<b>86,355</b>	<b>86,355</b>	<b>86,355</b>
<b>SCHOOL CROSSING GUARDS</b>								
<b>OPERATING EXPENSES</b>								
100-5218-220	EQUIPMENT	-	-	-	-	-	-	-
100-5218-475	SCHOOL PATROL REIMBURSEMT	14,717	16,485	16,485	16,485	16,485	16,485	16,485
100-5218-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	TOTAL	14,717	16,485	16,485	16,485	16,485	16,485	16,485
<b>TOTAL SCHOOL CROSSING GUARDS</b>		<b>14,717</b>	<b>16,485</b>	<b>16,485</b>	<b>16,485</b>	<b>16,485</b>	<b>16,485</b>	<b>16,485</b>
<b>TOTAL POLICE DEPARTMENT</b>		<b>7,001,580</b>	<b>7,213,743</b>	<b>6,777,733</b>	<b>7,192,680</b>	<b>7,192,680</b>	<b>7,246,015</b>	



<b>WORKLOAD ACTIVITIES</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024</b>	<b>2025 as of 6/30/24</b>	<b>2025 Projected</b>
Calls for Service	18,507	18,318	18,520	9,698	19,396
Evidence Intake	1,563	1,304	1,257	743	1,486
Criminal Arrests	643	509	537	241	482
Citations Processed	1,297	2,293	2,243	1,392	2,784
Warning Processed	3,231	2,488	2,140	1,543	3,086
Citizen Complaint Investigations	13	13	6	3	6
Open Records Request	582	764	735	455	910

**DEPARTMENT: Police**  
**DIVISION: Field Services**

**DIRECTOR: Chief Steven Thompson**  
**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.

<b>AUTHORIZED POSITION LIST</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Captain	1	1	1	1	1
Patrol Lieutenants	3	3	3	3	3
Patrol Sergeants	4	4	4	4	4
Patrol Officers	21	21	23	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	3	3
Community Policing Officer	1	1	1	1	1
Training Officer	0	0	0	0	1
<b>Total</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>40</b>	<b>41</b>

**2026 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 a new Training Officer Position and create a new departmentwide training platform to increase effectiveness and professionalism. Continue providing practical and innovative training to our staff.
4. Develop strategies to lessen the impact of policing on people of poverty.
5. Ensure the safe movement of traffic within and throughout the community.
6. Identify strategies to address the continued issues of domestic abuse in our community.
7. Maintain the level of quality service to our customers in the form of emergency response and proactive work that is equitable, consistent, and dependable in all parts of the city, and at all times of the day.

8. Deployment of personnel resources to both match the workload and to enhance the officers' sense of ownership over the geographic areas that they serve and the services that they provide.
9. Provide opportunities for proactive work while officers are not responding to calls for service that are targeted, measured, and enhances the Department's ability to achieve its mission.
10. Improve the analysis of data, using automated methods, when possible, aimed at anticipating or rapidly identifying trends, patterns, sequences, and relationships.
11. Engage in proactive information-based directed patrol by using intelligence-based strategies to preempt dangerous people, alcohol and drug use, criminogenic situations, and frustrating relationships that precipitate calls to the police.
12. Continue to build strong and meaningful relationships with all members of our community throughout our various community policing initiatives.
13. 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, and time spent on these calls, continue to increase.
14. Continue exploring a partnership or hiring of a Social Worker to work with the Police Department to address issues of mental health, drug/alcohol addiction, and homelessness.
15. Continue to provide support for our staff, through EAP and wellness checks, to help them navigate the challenges associated with the law enforcement profession.
16. Continue working collaboratively with the Middleton-Cross Plains Area School District to identify best practices with the School Resource Officer (SRO) program.
17. Work to develop and identify new efficiencies in the SRO program with the additional officer assigned to the Middleton High School. This will include the development of summer programming for school-aged children in the district.
18. Implement part-time Community Services Officer (CSO) positions to assist patrol officers with lower priority calls for service to reduce their workload and allow for more proactive activities.
19. 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 2026:**

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 innovative 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. Identify innovative ways to recruit and retain employees in an extremely competitive environment.

WORKLOAD ACTIVITIES	2022 Actual	2023 Actual	2024 Actual	2025 as of 6/30/2024	2025 Projected
Homicide	0	1	2	0	0
Robbery	1	4	1	0	1
Assaults	73	65	25	30	65
Burglary	13	18	9	2	8
Larceny	210	188	193	78	175
Domestic Incidents	191	193	210	109	220
Calls for Service	18,507	18,318	18,520	9,698	19,396
Mental Health Calls	499	636	630	308	630
Weapon Violations	7	7	10	7	15
Accidents	476	498	466	231	475
Citations (Traffic and Ordinance)	2,357	2,277	2234	1341	2500

*\*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 Steven Thompson  
**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	2022	2023	2024	2025	2026
Captain	1	1	1	1	1
Dispatch Supervisor	1	1	1	1	1
Full Time Communicators	5	5	5	5	5
Part Time Communicators	3	3	3	3	5
<b>Total</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>12</b>

**2026 GOALS:**

1. As the city continues to grow, there is a need to add additional part-time dispatchers to maintain the high level of service that the citizens deserve, and to help alleviate the stress and workload of the dispatcher(s) on-duty. Part-time dispatchers assist with working vacant shifts due to planned and unplanned tentative vacancies, times of increased call volumes, special events, and more.
2. Update our Enhanced 911 system that has been used for about 25 years, to the Next Generation 911 (NG911) system. NG911 is a modernized emergency communications system designed to improve upon the current 911 infrastructure to enhance emergency response by offering greater accessibility, interoperability, and efficient resource sharing within our community and other 911 centers across the region. NG911 will enable our 911 center to receive and process various forms of communication, including voice, text, and video, from a wide range of devices, providing dispatchers with enhanced situational awareness, allowing them to make more informed decisions during emergency responses.
3. Continue to evaluate and look at different ways to improve our service to the community which includes developing a quality performance evaluation system.

- 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 2026:**

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.

Implementation of the Next Generation 911 system summarized above.

<b>WORKLOAD ACTIVITIES</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 as of 6/30/24</b>	<b>2025 Projected</b>
Telephone Calls	23,850	25,461	26,104	11,787	25,000
911 Calls	2,214	2,414	3,126	1,604	3,200
Total Service Calls	18,507	18,318	18,521	11,740	22,000
Crime Notices Sent	13	18	16	5	15
Traffic Alerts Sent	15	31	18	16	30
Website Hits	22,039	22,428	20,982	9,901	20,000
Facebook Followers	10,092	10,921	11,500	12,018	13,000
Twitter Messages Sent	4,351	4,361	4,298	4,173	4,200
Vacation Notices	81	64	35	26	50
Traffic Complaints submitted online	23	30	41	22	40

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**DEPARTMENT: Police Department - Emergency Preparedness      DIRECTOR: Police Chief Steven Thompson**

**EMERGENCY PREPAREDNESS DIVISION MISSION:**

Coordinate City-Wide Emergency Preparedness Efforts

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**MAJOR RESPONSIBILITIES:**

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

**2026 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 2026, prepare for a full-scale exercise to accompany various tabletop and functional exercises.
4. Review and update, if needed, the City Emergency Preparedness Plan which was adopted by the Middleton City Council in late 2023.



## 2026 City of Middleton Budget

### EMS REVENUES

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>PUBLIC CHARGES FOR SERVICES</b>								
100-4623-00	AMBULANCE SERVICE	-	-	-	-	-	-	-
100-4624-01	AMBULANCE BILLING REVENUE	<u>1,484,836</u>	<u>1,197,478</u>	<u>1,523,982</u>	<u>1,523,982</u>	<u>1,523,982</u>	<u>1,656,973</u>	<u>1,656,973</u>
	TOTAL	1,484,836	1,197,478	1,523,982	1,523,982	1,523,982	1,656,973	1,656,973
<b>SPECIAL FUND ACTIVITY</b>								
100-4735-00	SERVICE CONTRACT COST SHARING	<u>263,480</u>	<u>263,480</u>	<u>281,890</u>	<u>281,890</u>	<u>281,890</u>	<u>281,890</u>	<u>281,890</u>
	TOTAL	263,480	263,480	281,890	281,890	281,890	281,890	281,890
<b>TOTAL EMS REVENUES</b>		<b>1,748,316</b>	<b>1,460,958</b>	<b>1,805,872</b>	<b>1,805,872</b>	<b>1,805,872</b>	<b>1,938,863</b>	<b>1,938,863</b>



## 2026 City of Middleton Budget

### EMERGENCY MEDICAL SERVICE

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>WAGES</b>								
100-5230-110	SALARIES-FULL-TIME	119,007	120,253	122,569	80,603	223,212	172,891	172,891
100-5230-117	OVERTIME	222,089	226,593	222,257	273,356	222,257	222,257	222,257
100-5230-118	WAGE REIMBURSEMENT	-	(5,824)	-	(40,356)	-	-	-
100-5230-130	EMT WAGES	1,286,326	1,176,956	1,238,788	1,160,275	1,238,788	1,238,788	1,238,788
100-5230-131	EMT WAGES-LTE	43,205	28,611	40,449	48,710	40,449	40,449	40,449
100-5230-135	LONGEVITY	-	51,000	-	-	-	-	-
	<b>Total</b>	<b>1,670,627</b>	<b>1,597,589</b>	<b>1,624,063</b>	<b>1,522,588</b>	<b>1,724,706</b>	<b>1,674,385</b>	<b>1,674,385</b>
<b>PERSONNEL BENEFITS</b>								
100-5230-192	RETIREMENT	231,153	226,457	235,054	227,599	249,849	242,451	242,451
100-5230-193	FICA	127,804	119,006	124,241	116,478	131,940	128,090	128,090
100-5230-194	HEALTH INSURANCE	190,684	196,562	202,296	199,364	238,800	228,158	228,158
100-5230-195	DENTAL INSURANCE	<u>22,928</u>	<u>19,964</u>	<u>22,928</u>	<u>15,806</u>	<u>25,548</u>	<u>24,390</u>	<u>24,390</u>
	<b>TOTAL</b>	<b>572,569</b>	<b>561,989</b>	<b>584,519</b>	<b>559,247</b>	<b>646,137</b>	<b>623,089</b>	<b>623,089</b>
<b>OPERATING EXPENSES</b>								
100-5230-210	OFFICE SUPPLIES	1,800	869	1,800	1,701	1,800	1,800	1,800
100-5230-220	MEDICAL SUPPLIES	48,000	51,619	52,000	42,755	52,000	52,000	52,000
100-5230-240	COMPUTER SOFTWARE & SUPPORT	9,000	11,911	9,000	7,903	9,000	9,000	9,000
100-5230-290	UNIFORMS	8,000	11,466	8,000	6,047	8,000	8,000	8,000
100-5230-310	OUTSIDE SERVICES	119,960	85,509	111,288	85,643	111,288	111,288	111,288
100-5230-340	BUILDINGS & GROUNDS MAINT	15,600	20,694	18,000	25,666	18,000	18,000	18,000
100-5230-410	VEHICLE & EQUIPMENT MAINTENANC	24,000	56,959	36,000	37,616	36,000	36,000	36,000
100-5230-420	MOTOR FUEL & LUBE	17,520	17,143	17,520	14,386	17,520	17,520	17,520
100-5230-440	TRAINING & DEVELOPMENT	33,000	33,552	33,000	29,398	33,000	33,000	33,000
100-5230-470	UTILITIES	36,000	36,009	36,000	32,900	36,000	36,000	36,000
100-5230-490	OTHER OPERATING EXPENSES	2,400	1,935	12,400	7,183	12,400	12,400	12,400
100-5230-800	TO RES FOR AMBULANCE REPLACEMT	<u>80,000</u>	-	<u>80,000</u>	<u>80,000</u>	<u>127,000</u>	<u>127,000</u>	<u>127,000</u>
	<b>TOTAL</b>	<b>395,280</b>	<b>327,666</b>	<b>415,008</b>	<b>371,198</b>	<b>462,008</b>	<b>462,008</b>	<b>462,008</b>
<b>TOTAL EMERGENCY MEDICAL SERVICE</b>		<b>2,638,476</b>	<b>2,487,245</b>	<b>2,623,590</b>	<b>2,453,033</b>	<b>2,832,851</b>	<b>2,759,482</b>	<b>2,759,482</b>



**CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2026**

**Emergency Medical Services (EMS)**

**DEPARTMENT: EMS**

**DEPARTMENT HEAD: KRIS O’DELL and  
JENNIFER SELLEK**

**DIVISION: PUBLIC SAFETY**

**DIVISION MANAGER: BRYAN GADOW**

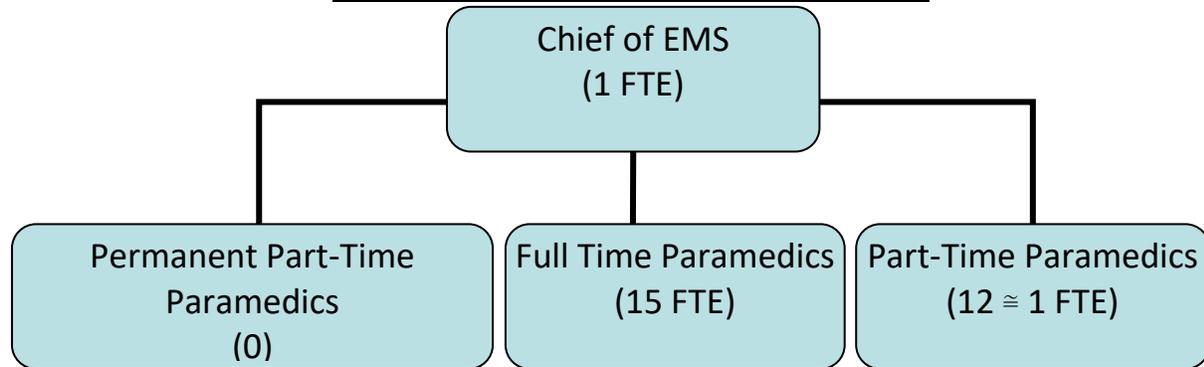
**OVERALL DEPARTMENT MISSION:**

The City of Middleton EMS is committed to enhancing quality of life and increasing the longevity of residents and visitors in the communities we serve. Our mission is to deliver the highest standard of out-of-hospital emergency care, striving to reduce premature death and disability by improving outcomes from catastrophic illness and significant injury.

As dedicated public servants, we fulfill this mission through medically sound, compassionate, and respectful care, always delivered by a team of highly trained, experienced, and professional paramedics.

We are empowered to achieve this through prompt, effective, and uninterrupted service, supported by a first-class city that values our purpose and by a deeply integrated network of Advanced Life Support providers across Dane County.

**EMS DEPARTMENT ORGANIZATIONAL CHART**



<b>AUTHORIZED POSITION LIST</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>EMS CHIEF</b>	1	1	1	1	1	*1	1
<b>FULL-TIME PARAMEDICS</b>	14	14	14	14	15	15	15
<b>PART-TIME PARAMEDICS</b>	11	11	18	18	12	14	12

\* June, 2025 our EMS Chief retired, and our city administration is currently exploring command staff options and hiring opportunities. Two senior staff have been designated as Officers in Charge (OIC) to maintain continuity in administration and full operational functionality.

### **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.

### **2026 GOALS:**

1. Solidify an official succession plan in response to the retirement of the EMS Chief in September 2025 and implement a hiring or promotional process for this vacant position. The addition of a Deputy Chief alongside would be of high importance, as the workload required to maintain daily operations and continuity required minimally two personnel.
2. Continuing to define our needs and objectives with Plante Moran as we move towards an implementation of the updated Enterprise Resource Planning (ERP) software. We intend on evaluating a new payroll program that could accommodate our 24/7 operation and allow staff the means to remotely login and submit payroll versus utilizing the “paper and pencil” procedure we use today.
3. Work with our new City Human Resources Manager to develop an understanding of available resources and define the expectations of our department.
4. Ensure a successful submission and confirmation of maximized reimbursements for the revised Certified Public Expenditures Program (CPE) to the Public Consulting Group (PCG). This is a voluntary, supplemental Medicaid program allowing ambulance services the opportunity to receive additional reimbursements for expenses incurred (ex: salaries, training, vehicle maintenance)

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 the creation of an effective team that can be relied upon to respond when needed. For 2026 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.
6. Retention and staffing have become increasingly challenging over the last ~5 years and all data points to this problem continuing. Numerous retirements, staff leaving the profession due to stress, and dwindling numbers of paramedics entering this career are forcing our organization to evaluate creative ways to find qualified personnel. We are in conceptual discussions on how to maximize our community outreach, attend local career fairs, utilize tools such as lateral transfers, or start a paramedic internship program. We remain hopeful that Assembly Bill 198 (WI AB198) will pass; providing our department with the ability to offer free tuition for EMS programs if certain objectives are met.

#### **SIGNIFICANT ISSUES IN 2026:**

1. As noted above in our organizational structure chart, our EMS department continues to operate under an essentially flat command hierarchy. This model, while historically manageable, has now revealed critical vulnerabilities, especially considering our long-serving EMS Chief's recent retirement. The absence of a tiered leadership structure left the department exposed to potential lapses in day-to-day command, administrative oversight, and operational continuity. The challenge of recruiting a qualified and adept external Chief of EMS has further underscored the urgency of this issue. These leadership roles are uniquely complex, often requiring deep familiarity with internal systems, best practices, and a hefty knowledge of Medicare/ Medicaid compliance; experience that is typically cultivated over many years of mentorship and internal progression. It is important to acknowledge that our current lack of promoted, mid-level leadership positions place us behind peer agencies at the local, regional, and national levels. Neighboring departments, regardless of whether they are volunteer or career-based, have adopted layered leadership structures that enhance operational resilience and reduce single-point-of-failure risks. In contrast, our present configuration maintains a single-thread liability that is no longer sustainable for a modern EMS operation.

*Moving forward, we must prioritize the development and implementation of a stratified command structure that supports continuity, accountability, and leadership succession planning.*

2. We strive to strengthen our relationships with the Town of Middleton and Town of Springfield. It is important we remain in communication and informative to the Town of Middleton as they petition for village status. 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.

3. In 2026 we reached the eighteen-year mark since we took occupancy of our new EMS station. It is important we prepare a plan to fund the anticipated costs for ongoing maintenance of this facility, particularly for things such as long-term HVAC systems, major appliances, and roof replacements. Our goal is to coordinate closely with our facilities team to craft an updated list for a 5 year capital facilities outlay.
  
4. Now is the time to form a committee tasked with interpreting the feasibility of the recently completed EMS Collaboration Study conducted by the Wisconsin Policy Forum regarding an opportunity to create a regional EMS system. This is a huge undertaking with the potential for positive benefits that could be realized with such a concept. We must now evaluate this analysis of demographic and response data along with projected development trends to provide a sound basis for strategic planning. It's important 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 especially for those residing in the northeast quadrant of the city with longer response times compared those living more central. The goal we hope to achieve is to demonstrate the value of relocating one of our current staffed paramedic ambulances, or optimally provide a financial pathway for the addition of a third 24/7 crew, and 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 2026).

**MAJOR WORKLOAD STATISTICS:**

<b>WORKLOAD ACTIVITIES</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 (as of 7/30)</b>	<b>2025 12 Month (Estimated)</b>	<b>2025 Projected</b>
ANNUAL NUMBER OF EMS RESPONSES	2,715	2,769	1,522	2,824	3,099*

NOTES: We have seen a sustained growth in call volumes every year since 2001. 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 volumes in 2023 as compared to 2022 levels. Thanks to innovative joint hospital system/ community based proactive harm and injury reduction education we have noted a slightly positive impact on our call volume YTD in 2025. Additionally, it is with gratitude that our elected officials joined us on an effort to set criteria for a large medical facility that was overutilizing our services for non-emergent transport. We are seeing the positive effects of multiple proactive policies providing us with a slight reprieve. Considering the continued commercial development, the addition of two large medical facilities, addition of hundreds of housing units and an adoption of higher density building practices 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.

\*It should be noted- discussions with the Town of Springfield could result in more territory moving into our service area based on revised response time data. If this occurs our department could expect to see a minimum projected net increase in calls of 9.74% over 2026.

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 2024 paramedics from Middleton EMS accomplished five (5) cardiac arrest "saves", and for year-to-date 2025, there have been three (3) "saves".**



## 2026 City of Middleton Budget

### BUILDING INSPECTION REVENUES

	2024		2025		2026		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	<b>LICENSES &amp; PERMITS</b>						
100-4431-00 PERMITS - BUILDING AND HVAC	270,000	407,180	270,000	290,000	270,000	270,000	270,000
100-4432-00 PERMITS - ELECTRICAL	69,000	116,981	69,000	70,000	69,000	69,000	69,000
100-4433-00 PERMITS - PLUMBING	69,000	147,207	69,000	70,000	69,000	69,000	69,000
100-4434-00 EROSION CONTROL PERMIT	8,000	7,000	8,000	6,500	8,000	8,000	8,000
100-4438-00 PERMITS - FIRE	20,000	30,895	20,000	4,300	20,000	20,000	20,000
100-4451-00 PLAN REVIEW - BUILDING	48,000	81,480	48,000	55,000	48,000	48,000	48,000
100-4452-00 PLAN REVIEW - HVAC	16,000	24,825	16,000	14,000	16,000	16,000	16,000
100-4453-00 PLAN REVIEW - PLUMBING	16,000	18,503	16,000	15,000	16,000	16,000	16,000
100-4454-00 PLAN REVIEW - FIRE SUPPRESSION	-	-	10,000	15,000	10,000	10,000	10,000
TOTAL	516,000	834,071	526,000	539,800	526,000	526,000	526,000
<b>TOTAL BUILDING INSPECTION REVENUES</b>	<b>516,000</b>	<b>834,071</b>	<b>526,000</b>	<b>539,800</b>	<b>526,000</b>	<b>526,000</b>	<b>526,000</b>



## 2026 City of Middleton Budget

### BUILDING INSPECTION

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>BUILDING INSPECTION</b>								
<b>WAGES</b>								
100-5241-110	SALARIES-FULL-TIIME	280,845	357,031	293,933	293,933	298,772	298,772	305,703
100-5241-112	SALARIES-PART TIME	63,910	33,329	63,910	63,910	63,910	63,910	63,910
100-5241-117	OVERTIME	4,680	7,063	4,680	4,680	4,680	4,680	4,680
100-5241-135	LONGEVITY	-	-	-	-	-	-	-
100-5241-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>349,435</b>	<b>397,423</b>	<b>362,523</b>	<b>362,523</b>	<b>367,362</b>	<b>367,362</b>	<b>374,293</b>
<b>PERSONNEL BENEFITS</b>								
100-5241-190	FRINGE BENEFITS-OTHER	-	1,177	-	-	-	-	-
100-5241-192	RETIREMENT	19,701	24,303	20,754	14,319	21,849	21,849	22,348
100-5241-193	FICA	26,208	29,868	27,733	13,811	28,103	28,103	28,632
100-5241-194	HEALTH INSURANCE	37,736	39,281	40,736	40,736	44,568	44,568	44,568
100-5241-195	DENTAL INSURANCE	4,403	3,747	3,294	3,294	3,491	3,491	3,491
	<b>TOTAL</b>	<b>88,048</b>	<b>98,376</b>	<b>92,517</b>	<b>72,160</b>	<b>98,011</b>	<b>98,011</b>	<b>99,039</b>
<b>OPERATING EXPENSES</b>								
100-5241-210	OFFICE SUPPLIES	300	279	300	300	300	300	300
100-5241-215	OFFICE SUPPLIES-PLAN REVIEW	1,750	4,105	1,750	2,722	3,750	3,750	3,750
100-5241-220	SUPPLIES & MATERIALS	2,256	1,406	2,256	2,256	2,256	2,256	2,256
100-5241-230	CREDIT CARD FEES	-	-	-	-	-	-	-
100-5241-260	ADVERTISING & PRINTING	1,000	279	1,000	1,000	1,000	1,000	1,000
100-5241-280	COMMUNICATIONS	4,400	4,612	4,400	4,400	4,800	4,800	4,800
100-5241-410	VEHICLE OPERATION & MAINT.	-	-	-	-	-	-	-
100-5241-440	TRAINING & DEVELOPMENT	3,000	2,496	3,000	3,000	3,000	3,000	3,000
100-5241-450	MILEAGE	3,500	1,637	3,500	2,100	3,500	3,500	3,500
100-5241-455	MILEAGE-PLAN REVIEW	-	-	-	-	-	-	-
100-5241-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>16,206</b>	<b>14,815</b>	<b>16,206</b>	<b>15,778</b>	<b>18,606</b>	<b>18,606</b>	<b>18,606</b>
<b>TOTAL BUILDING INSPECTION</b>		<b>453,689</b>	<b>510,615</b>	<b>471,246</b>	<b>450,461</b>	<b>483,979</b>	<b>483,979</b>	<b>491,938</b>



## 2026 City of Middleton Budget

### BUILDING INSPECTION

	2024		2025		2026		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>ELECTRICAL INSPECTION</b>							
<b>OPERATING EXPENSES</b>							
100-5242-220	SUPPLIES & MATERIALS	188	74	250	250	250	250
100-5242-280	COMMUNICATIONS	-	-	-	-	-	-
100-5242-310	OUTSIDE SERVICES	-	-	-	-	-	-
100-5242-440	TRAINING & DEVELOPMENT	1,225	1,145	1,500	1,500	1,500	1,500
100-5242-450	MILEAGE	3,000	3,146	3,000	3,200	3,000	3,000
100-5242-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-
	<b>TOTAL</b>	<b>4,413</b>	<b>4,365</b>	<b>4,750</b>	<b>4,950</b>	<b>4,750</b>	<b>4,750</b>
<b>TOTAL ELECTRICAL INSPECTION</b>		<b>4,413</b>	<b>4,365</b>	<b>4,750</b>	<b>4,950</b>	<b>4,750</b>	<b>4,750</b>
<b>PLUMBING INSPECTION</b>							
<b>OPERATING EXPENSES</b>							
100-5243-220	SUPPLIES & MATERIALS	150	-	250	250	250	250
100-5243-280	COMMUNICATIONS	-	-	-	-	-	-
100-5243-310	OUTSIDE SERVICES	-	-	-	-	-	-
100-5243-440	TRAINING & DEVELOPMENT	1,050	990	1,500	1,500	1,500	1,500
100-5243-450	MILEAGE	3,500	2,313	3,500	2,100	3,500	3,500
100-5243-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-
	<b>TOTAL</b>	<b>4,700</b>	<b>3,303</b>	<b>5,250</b>	<b>3,850</b>	<b>5,250</b>	<b>5,250</b>
<b>TOTAL PLUMBING INSPECTION</b>		<b>4,700</b>	<b>3,303</b>	<b>5,250</b>	<b>3,850</b>	<b>5,250</b>	<b>5,250</b>
<b>EROSION CONTROL</b>							
<b>OPERATING EXPENSES</b>							
100-5244-990	OUTSIDE SERVICES - DANE COUNTY	18,000	23,221	18,000	14,000	18,000	18,000
	<b>TOTAL</b>	<b>18,000</b>	<b>23,221</b>	<b>18,000</b>	<b>14,000</b>	<b>18,000</b>	<b>18,000</b>
<b>TOTAL EROSION CONTROL</b>		<b>18,000</b>	<b>23,221</b>	<b>18,000</b>	<b>14,000</b>	<b>18,000</b>	<b>18,000</b>
<b>TOTAL BUILDING INSPECTION</b>		<b>480,802</b>	<b>541,503</b>	<b>499,246</b>	<b>473,261</b>	<b>511,979</b>	<b>519,938</b>



## 2026 City of Middleton Budget

### BUILDING INSPECTION

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>BUILDING INSPECTION</b>								
<b>WAGES</b>								
100-5241-110	SALARIES-FULL-TIIME	280,845	357,031	293,933	293,933	298,772	298,772	305,703
100-5241-112	SALARIES-PART TIME	63,910	33,329	63,910	63,910	63,910	63,910	63,910
100-5241-117	OVERTIME	4,680	7,063	4,680	4,680	4,680	4,680	4,680
100-5241-135	LONGEVITY	-	-	-	-	-	-	-
100-5241-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>349,435</b>	<b>397,423</b>	<b>362,523</b>	<b>362,523</b>	<b>367,362</b>	<b>367,362</b>	<b>374,293</b>
<b>PERSONNEL BENEFITS</b>								
100-5241-190	FRINGE BENEFITS-OTHER	-	1,177	-	-	-	-	-
100-5241-192	RETIREMENT	19,701	24,303	20,754	14,319	21,849	21,849	22,348
100-5241-193	FICA	26,208	29,868	27,733	13,811	28,103	28,103	28,632
100-5241-194	HEALTH INSURANCE	37,736	39,281	40,736	40,736	44,568	44,568	44,568
100-5241-195	DENTAL INSURANCE	4,403	3,747	3,294	3,294	3,491	3,491	3,491
	<b>TOTAL</b>	<b>88,048</b>	<b>98,376</b>	<b>92,517</b>	<b>72,160</b>	<b>98,011</b>	<b>98,011</b>	<b>99,039</b>
<b>OPERATING EXPENSES</b>								
100-5241-210	OFFICE SUPPLIES	300	279	300	300	300	300	300
100-5241-215	OFFICE SUPPLIES-PLAN REVIEW	1,750	4,105	1,750	2,722	3,750	3,750	3,750
100-5241-220	SUPPLIES & MATERIALS	2,256	1,406	2,256	2,256	2,256	2,256	2,256
100-5241-230	CREDIT CARD FEES	-	-	-	-	-	-	-
100-5241-260	ADVERTISING & PRINTING	1,000	279	1,000	1,000	1,000	1,000	1,000
100-5241-280	COMMUNICATIONS	4,400	4,612	4,400	4,400	4,800	4,800	4,800
100-5241-410	VEHICLE OPERATION & MAINT.	-	-	-	-	-	-	-
100-5241-440	TRAINING & DEVELOPMENT	3,000	2,496	3,000	3,000	3,000	3,000	3,000
100-5241-450	MILEAGE	3,500	1,637	3,500	2,100	3,500	3,500	3,500
100-5241-455	MILEAGE-PLAN REVIEW	-	-	-	-	-	-	-
100-5241-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>16,206</b>	<b>14,815</b>	<b>16,206</b>	<b>15,778</b>	<b>18,606</b>	<b>18,606</b>	<b>18,606</b>
<b>TOTAL BUILDING INSPECTION</b>		<b>453,689</b>	<b>510,615</b>	<b>471,246</b>	<b>450,461</b>	<b>483,979</b>	<b>483,979</b>	<b>491,938</b>



## 2026 City of Middleton Budget

BUILDING INSPECTION	2024		2025		2026			
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
<b>ELECTRICAL INSPECTION</b>								
<b>OPERATING EXPENSES</b>								
100-5242-220	SUPPLIES & MATERIALS	188	74	250	250	250	250	250
100-5242-280	COMMUNICATIONS	-	-	-	-	-	-	-
100-5242-310	OUTSIDE SERVICES	-	-	-	-	-	-	-
100-5242-440	TRAINING & DEVELOPMENT	1,225	1,145	1,500	1,500	1,500	1,500	1,500
100-5242-450	MILEAGE	3,000	3,146	3,000	3,200	3,000	3,000	3,000
100-5242-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>4,413</b>	<b>4,365</b>	<b>4,750</b>	<b>4,950</b>	<b>4,750</b>	<b>4,750</b>	<b>4,750</b>
<b>TOTAL ELECTRICAL INSPECTION</b>		<b>4,413</b>	<b>4,365</b>	<b>4,750</b>	<b>4,950</b>	<b>4,750</b>	<b>4,750</b>	<b>4,750</b>
<b>PLUMBING INSPECTION</b>								
<b>OPERATING EXPENSES</b>								
100-5243-220	SUPPLIES & MATERIALS	150	-	250	250	250	250	250
100-5243-280	COMMUNICATIONS	-	-	-	-	-	-	-
100-5243-310	OUTSIDE SERVICES	-	-	-	-	-	-	-
100-5243-440	TRAINING & DEVELOPMENT	1,050	990	1,500	1,500	1,500	1,500	1,500
100-5243-450	MILEAGE	3,500	2,313	3,500	2,100	3,500	3,500	3,500
100-5243-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>4,700</b>	<b>3,303</b>	<b>5,250</b>	<b>3,850</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>
<b>TOTAL PLUMBING INSPECTION</b>		<b>4,700</b>	<b>3,303</b>	<b>5,250</b>	<b>3,850</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>
<b>EROSION CONTROL</b>								
<b>OPERATING EXPENSES</b>								
100-5244-990	OUTSIDE SERVICES - DANE COUNTY	18,000	23,221	18,000	14,000	18,000	18,000	18,000
	<b>TOTAL</b>	<b>18,000</b>	<b>23,221</b>	<b>18,000</b>	<b>14,000</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>
<b>TOTAL EROSION CONTROL</b>		<b>18,000</b>	<b>23,221</b>	<b>18,000</b>	<b>14,000</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>
<b>TOTAL BUILDING INSPECTION</b>		<b>480,802</b>	<b>541,503</b>	<b>499,246</b>	<b>473,261</b>	<b>511,979</b>	<b>511,979</b>	<b>519,938</b>



## 2026 City of Middleton Budget

### COMMUNITY SERVICES

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>WAGES</b>								
100-5245-110	SALARIES-FULL-TIME	75,260	-	75,686	75,686	78,729	78,729	78,335
100-5245-112	SALARIES-PART TIME	28,249	1,266	31,117	31,117	32,736	32,736	16,112
100-5245-135	LONGEVITY	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>103,509</b>	<b>1,266</b>	<b>106,803</b>	<b>106,803</b>	<b>111,465</b>	<b>111,465</b>	<b>94,447</b>
<b>PERSONNEL BENEFITS</b>								
100-5245-190	FRINGE BENEFITS	-	-	-	-	-	-	-
100-5245-192	RETIREMENT	5,193	-	7,423	7,423	7,786	7,786	6,800
100-5245-193	FICA	7,918	97	8,170	8,170	8,527	8,527	7,226
100-5245-194	HEALTH INSURANCE	17,868	-	19,368	19,368	21,284	21,284	21,284
100-5245-195	DENTAL INSURANCE	2,185	-	2,185	2,185	2,316	2,316	2,316
	<b>TOTAL</b>	<b>33,164</b>	<b>97</b>	<b>37,146</b>	<b>37,146</b>	<b>39,913</b>	<b>39,913</b>	<b>37,626</b>
<b>OPERATING EXPENSES</b>								
100-5245-220	SUPPLIES & MATERIALS	6,800	4,703	6,800	68,000	6,800	6,800	6,800
100-5245-280	COMMUNICATIONS	-	-	-	-	-	-	-
100-5245-410	VEHICLE OPERATION & MAINT.	6,500	-	6,500	6,500	6,500	6,500	6,500
100-5245-420	FUEL	1,700	1,408	1,700	1,200	1,700	1,700	1,700
100-5245-440	TRAINING & DEVELOPMENT	1,000	428	1,000	1,000	1,000	1,000	1,000
100-5245-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>16,000</b>	<b>6,539</b>	<b>16,000</b>	<b>76,700</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
<b>TOTAL COMMUNITY SERVICES</b>		<b>152,673</b>	<b>7,902</b>	<b>159,949</b>	<b>220,649</b>	<b>167,378</b>	<b>167,378</b>	<b>148,073</b>



**CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2026**

**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.

<b>AUTHORIZED POSITION LIST</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
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	.25	.25	.25	.25	.50
Fire Suppression/Alarm Reviewer	.25	.25	.25	.25	.25
Facility Manager	0	0	1	1	1
Code Enforcement Officer	.50	.50	.50	.50	.50
Community Services Manager	1	1	1	0	0

<b>CROSS STAFFING RESULTS</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Building/HVAC Inspections	3	2	2	3	3
Electrical Inspector	2	0	0	0	0
Plumbing Inspector	1.5	0	0	1	1
Community Services Manager	1	1	0	0	0
Building Inspection Manager	.5	0	0	0	0
Facilities Manager	0	0	1	1	1

**2026 GOALS:**

1. Continue plan-review and inspection services to provide a quality service to the customers of the City.
2. Work with local developers and builders on the new commercial code changes that will take effect.
3. Keep current with all code changes. Maximize training opportunities for best cost to education ratio for department staff.

**SIGNIFICANT ISSUES IN 2025:**

1. The increase in community complaints filed with the code enforcement section has led to a delayed response time to act on the complaints due to the code enforcement officer position being a half time position. They work 20 hours a week which does not provide enough time to efficiently handle the amount of cases that we see.
2. The amount of projects 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. This past year we have had several homes that were caught at the sale with projects not being permitted or inspected. This results in lots of time working with the owners convincing them that the work has to be exposed for inspections.
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:**

<b>WORKLOAD ACTIVITIES</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 YTD 7.30.25</b>	<b>2026 Projected</b>
Building Permits Issued	503	538	679	344	700
Electrical Permits Issued	278	320	398	179	475
Plumbing Permits Issued	426	432	507	246	475
HVAC Permits Issued	316	374	403	209	400
Other Permits Issued	110	67	179	79	225
Fire permits issued	73	78	63	49	75
Chicken permits issued	11	1	4	4	5
Solar permit issued	41	35	30	20	20
Building Inspections	960	987	1462	861	1800
Plumbing Inspections	829	807	1002	560	1300
Electrical Inspection	698	788	1047	568	1400
HVAC Inspections	285	278	431	280	450
Building plan reviews	74	91	78	35	120
HVAC plan reviews	46	45	36	23	60
Plumbing plan reviews	34	47	52	26	60
UDC plan reviews	4	8	86	43	100
Fire plan reviews	73	80	59	49	75

**Performance measures :**

Goal #	Department Objective	Strategy/ Measure	2023 Actual	2024 Actual	2025 Target	2026 Target
1	Training of staff on new codes	Increase the training class opportunities	2	2	6	6
2	Infor developers and designers about new codes	Increase the communication/ website announcements in a quarterly timeframe	0	0	2	4



**CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2026**

**Code Enforcement**

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**DEPARTMENT: Inspections**  
**DIVISION: Code Enforcement**

**DIRECTOR: Jim Sjolander**

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**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.

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<b>AUTHORIZED POSITION LIST</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Division Director	1	1	1	1	1
Code Enforcement Officer	0.5	0.5	0.5	0.5	0.5
Community Services Manager	1	0	0	0	0
<b>Total</b>	<b>2.5</b>	<b>2.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>

**2026 GOALS:**

1. Establish a network/resources for the ongoing complaints that we receive that revolve around mental health issues. (Hoarding, unsanitary living conditions)
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 to better equip our inspector with skills and knowledge when responding to property code complaints.

**SIGNIFICANT ISSUES IN 2025:**

1. Explaining to the citizens that with only part time personnel and with the number of cases that we receive, we trouble handling them a timely fashion.
2. The number of complaints that are filed that revolve around mental health issues and the lack of training or resources to properly handle them.
3. Lack of time available for the training new code enforcement staff on the correct procedures and tasks for the cases they will encounter.

<b>WORKLOAD ACTIVITIES</b>	<b>2021 Actual</b>	<b>2022 Estimated**</b>	<b>2023 Actual ***</b>	<b>2024 Actual</b>	<b>2025 YTD 7/1</b>	<b>2026 Projected</b>
Erosion check Locations/Inspections/Hours	35/63/24	40/80/30	0/0/0	0/0/0	0/0/0	0/0/0/
Property Maintenance Complaints/Hours	180/400	120/300	147	84	34	125
Snow Removal Incidents/Hours	60/90	40/60	13	37	6	50
Mowing/Weeds				18	11	30
No Permit				12	3	20
Unsanitary Living				9	3	10
Zoning Incidents/Hours	7/25	15/150	0	0	0	0
Signage Incidents/Hours	3/5	5/5	0	0	0	0
Parking Incidents/Hours	*/90	*/175	0	0	0	0
Fingerprinting Hours	63	40	0	0	0	0
Crossing Guard Relief Incidents-(est)/Hours	*/30	*/10	0	0	0	0
Emergency Traffic Control Incidents	15*	6*	0	0	0	0
Assist Citizen/Motorist – Lockout, Jumpstart, Flat Tire Assistance Incidents/Hours	*20/10	*/15	0	0	0	0
Deployment of Radar + CMS signs Incidents/Hours-(est)	8+32/2+6	4+26/4+26	0	0	0	0
Animal Control Incidents	5*	8*	0	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.

\*\* 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.

**Performance measures :**

Goal #	Department Objective	Strategy/ Measure	2023 Actual	2024 Actual	2025 Target	2026 Target
1	Decrease amount of cases	Decrease in total amount of cases	160	152	125	100
2	Train staff in specific case handling methods	Increase amount of training class opportunities	0	1	2	4
3	Inform public about local ordinances pertaining to minimum housing	Increase communication via quarterly newsletters	0	0	1	4



## 2026 City of Middleton Budget

### MIDDLETON FIRE DISTRICT

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>OPERATING EXPENSES</b>								
100-5220-990	FIRE DISTRICT (CITY SHARE)	1,133,902	1,133,902	1,194,406	1,194,406	1,247,716	1,247,716	1,247,716
100-5220-991	FIRE DISTRICT CAPITAL CONTRIBU	206,112	176,432	206,112	-	206,112	206,112	206,112
	TOTAL	1,340,014	1,310,334	1,400,518	1,194,406	1,453,828	1,453,828	1,453,828
<b>TOTAL MIDDLETON FIRE DISTRICT</b>		<b>1,340,014</b>	<b>1,310,334</b>	<b>1,400,518</b>	<b>1,194,406</b>	<b>1,453,828</b>	<b>1,453,828</b>	<b>1,453,828</b>



## 2026 City of Middleton Budget

### PUBLIC WORKS REVENUE

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>REFUSE &amp; RECYCLING REVENUE</b>								
100-4354-00	STATE & FEDERAL AID - RECYCLIN	55,138	55,477	55,138	55,417	55,138	55,138	55,138
	TOTAL	55,138	55,477	55,138	55,417	55,138	55,138	55,138
<b>STREET LIGHTING REVENUE</b>								
100-4371-00	COUNTY AID - SIGNALS	6,000	13,414	6,000	19,241	6,000	6,000	6,000
	TOTAL	6,000	13,414	6,000	19,241	6,000	6,000	6,000
<b>LANDFILL REVENUE</b>								
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
<b>OTHER PUBLIC WORKS REVENUE</b>								
100-4353-00	STATE AIDS-ROADS	1,281,312	1,281,502	1,473,727	1,473,727	1,473,727	1,641,142	1,641,142
100-4230-00	SA - STREET IMPROVEMENTS	50,000	194	-	-	-	-	-
100-4231-00	SA - SIDEWALK & CURB	50,000	77,895	70,000	70,000	70,000	70,000	70,000
100-4235-00	SA - INTEREST	-	5,793	-	6,131	6,000	6,000	6,000
100-4685-00	PUBLIC WORKS CHARGES	3,000	2,196	-	26	-	-	-
100-4690-00	RECYCLING CENTER REVENUE	12,000	19,430	12,000	15,000	12,000	304,424	304,424
100-4831-00	PW MATERIAL SALES	100	982	100	1,500	100	100	100
100-4833-04	POLAR EXPRESS TRACK LEASE	-	-	-	-	-	-	-
	TOTAL	1,396,412	1,387,992	1,555,827	1,566,384	1,561,827	2,021,666	2,021,666
<b>TOTAL PUBLIC WORKS REVENUE</b>		<b>1,462,550</b>	<b>1,461,883</b>	<b>1,621,965</b>	<b>1,646,042</b>	<b>1,627,965</b>	<b>2,087,804</b>	<b>2,087,804</b>



## 2026 City of Middleton Budget

### PUBLIC WORKS

	2024		2025		2026		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	<b>ENGINEERING &amp; ADMINISTRATION</b>						
<b>WAGES</b>							
100-5329-110 SALARIES-FULL-TIME	729,950	731,106	747,600	747,600	809,722	764,940	771,771
100-5329-117 OVERTIME	2,143	3,628	2,143	2,200	2,143	2,143	2,143
100-5329-135 LONGEVITY	3,716	3,837	3,913	3,913	4,719	4,719	4,837
100-5329-145 UNEMPLOYMENT WAGES	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>735,809</b>	<b>738,571</b>	<b>753,656</b>	<b>753,713</b>	<b>816,584</b>	<b>771,802</b>	<b>778,751</b>
<b>PERSONNEL BENEFITS</b>							
100-5329-192 RETIREMENT	50,770	49,966	52,230	52,230	58,794	55,570	56,070
100-5329-193 FICA	56,288	55,438	57,491	57,491	62,469	59,043	59,576
100-5329-194 HEALTH INSURANCE	113,232	99,145	110,732	110,732	141,951	131,309	131,309
100-5329-195 DENTAL INSURANCE	15,106	13,750	13,935	13,935	13,690	12,532	12,532
<b>TOTAL</b>	<b>235,396</b>	<b>218,298</b>	<b>234,388</b>	<b>234,388</b>	<b>276,904</b>	<b>258,454</b>	<b>259,487</b>
<b>OPERATING EXPENSES</b>							
100-5329-210 OFFICE SUPPLIES	1,000	1,357	1,000	2,750	2,000	2,000	2,000
100-5329-220 SUPPLIES & MATERIALS	2,000	2,627	3,000	1,500	3,000	3,000	3,000
100-5329-250 POSTAGE	1,400	1,580	1,400	1,000	1,400	1,400	1,400
100-5329-260 ADVERTISING & PRINTING	3,800	3,688	3,800	3,800	4,800	4,800	4,800
100-5329-280 COMMUNICATIONS	11,000	12,722	12,500	12,500	12,500	12,500	12,500
100-5329-310 OUTSIDE SERVICES	2,000	390	2,000	7,500	4,000	4,000	4,000
100-5329-410 EQUIPMENT MAINTENANCE	9,000	10,253	7,500	5,000	7,500	7,500	7,500
100-5329-422 FUEL	3,000	2,508	2,500	2,500	2,500	2,500	2,500
100-5329-440 TRAINING & DEVELOPMENT	3,500	1,156	3,500	1,500	3,500	3,500	3,500
100-5329-490 OTHER OPERATING EXPENSES	200	-	200	-	200	200	200
100-5314-220 SUPPLIES & MATERIALS: PPE	6,800	7,863	7,800	5,000	9,000	9,000	9,000
<b>TOTAL</b>	<b>43,700</b>	<b>44,143</b>	<b>45,200</b>	<b>43,050</b>	<b>50,400</b>	<b>50,400</b>	<b>50,400</b>
<b>TOTAL ENGINEERING &amp; ADMINISTRATION</b>	<b>1,014,905</b>	<b>1,001,013</b>	<b>1,033,244</b>	<b>1,031,151</b>	<b>1,143,888</b>	<b>1,080,656</b>	<b>1,088,638</b>



## 2026 City of Middleton Budget

### PUBLIC WORKS

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>STREET CREW</b>								
<b>WAGES</b>								
100-5359-110	SALARIES-FULL-TIME	603,603	595,959	511,057	511,057	616,914	490,624	500,242
100-5359-111	LTE'S	22,286	9,954	22,286	-	22,286	22,286	22,286
100-5359-117	OVERTIME	36,173	36,812	36,173	25,000	36,173	36,173	36,173
100-5359-135	LONGEVITY	7,705	6,322	3,301	-	3,909	3,909	4,006
	<b>TOTAL</b>	<b>669,767</b>	<b>649,047</b>	<b>572,817</b>	<b>536,057</b>	<b>679,282</b>	<b>552,992</b>	<b>562,707</b>
<b>PERSONNEL BENEFITS</b>								
100-5359-192	RETIREMENT	44,676	45,265	37,759	37,759	46,782	37,690	38,389
100-5359-193	FICA	50,549	48,377	42,375	42,375	50,521	40,859	41,601
100-5359-194	HEALTH INSURANCE	102,630	137,568	115,535	115,535	170,011	127,443	127,443
100-5359-195	DENTAL INSURANCE	15,233	18,493	15,308	10,308	17,992	13,360	13,360
	<b>TOTAL</b>	<b>213,088</b>	<b>249,703</b>	<b>210,977</b>	<b>205,977</b>	<b>285,306</b>	<b>219,352</b>	<b>220,793</b>
<b>OPERATING EXPENSES</b>								
100-5331-220	SUPPLIES & MATERIALS	55,000	57,261	55,000	55,000	55,000	55,000	55,000
100-5331-280	COMMUNICATIONS	-	-	-	-	-	-	-
100-5331-310	OUTSIDE SERVICES	6,150	3,570	-	-	-	-	-
100-5359-280	COMMUNICATIONS	1,500	716	2,500	2,500	2,500	2,500	2,500
100-5359-440	TRAINING & DEVELOPMENT	2,250	3,964	4,750	4,750	9,750	9,750	9,750
100-5359-490	OTHER OPERATING EXPEN.	1,600	290	1,600	1,600	1,600	1,600	1,600
	<b>TOTAL</b>	<b>66,500</b>	<b>65,801</b>	<b>63,850</b>	<b>63,850</b>	<b>68,850</b>	<b>68,850</b>	<b>68,850</b>
<b>TOTAL STREET CREW</b>		<b>949,355</b>	<b>964,551</b>	<b>847,644</b>	<b>805,884</b>	<b>1,033,438</b>	<b>841,194</b>	<b>852,350</b>
<b>FLEET MAINTENANCE</b>								
<b>WAGES</b>								
100-5311-110	SALARIES-FULL-TIME	152,355	153,234	156,795	156,795	247,010	157,445	160,714
100-5311-111	LTE	14,300	6,630	14,300	6,000	14,300	14,300	14,300
100-5311-117	OVERTIME	1,116	343	1,116	1,116	1,116	1,116	1,116
100-5311-118	COMPENSATION COST RECOVERY	(10,000)	(14,383)	(10,000)	-	-	-	-
100-5311-135	LONGEVITY	1,337	2,734	1,394	1,394	2,102	2,102	2,154
	<b>TOTAL</b>	<b>159,108</b>	<b>148,558</b>	<b>163,605</b>	<b>165,305</b>	<b>264,528</b>	<b>174,963</b>	<b>178,284</b>
<b>PERSONNEL BENEFITS</b>								
100-5311-190	FRINGE BENEFITS	-	-	-	-	-	-	-
100-5311-192	RETIREMENT	10,681	10,586	11,072	11,072	18,017	11,568	11,807
100-5311-193	FICA	12,936	12,000	13,281	13,281	20,237	13,385	13,638
100-5311-194	HEALTH INSURANCE	35,736	36,534	38,736	38,736	63,852	42,568	42,568
100-5311-195	DENTAL INSURANCE	3,721	3,720	3,721	3,721	6,260	3,944	3,944
	<b>TOTAL</b>	<b>63,074</b>	<b>62,841</b>	<b>66,810</b>	<b>66,810</b>	<b>108,366</b>	<b>71,465</b>	<b>71,957</b>
<b>OPERATING EXPENSES</b>								
100-5311-220	SUPPLIES & MATERIALS	1,500	509	1,500	1,500	1,500	1,500	1,500
100-5311-280	COMMUNICATIONS	500	734	500	500	500	500	500
100-5311-410	EQUIPMENT MAINTENANCE	130,000	143,515	115,500	115,500	125,500	125,500	125,500
100-5311-422	FUEL	58,700	48,566	22,900	22,900	22,900	22,900	22,900
100-5311-440	TRAINING & DEVELOPMENT	11,500	353	2,000	2,000	4,000	4,000	4,000
100-5311-490	OTHER OPERATING EXPEN.	300	40	300	300	300	300	300
100-5313-220	SUPPLIES & MATERIALS	-	-	-	85,257	-	-	-
100-5313-410	PARTS	-	-	-	60,001	-	-	-
100-5313-420	LUBRICANTS	-	-	-	5,454	-	-	-
	<b>TOTAL</b>	<b>202,500</b>	<b>193,716</b>	<b>142,700</b>	<b>293,412</b>	<b>154,700</b>	<b>154,700</b>	<b>154,700</b>
<b>TOTAL FLEET MAINTENANCE</b>		<b>424,682</b>	<b>405,115</b>	<b>373,115</b>	<b>525,527</b>	<b>527,594</b>	<b>401,128</b>	<b>404,941</b>



## 2026 City of Middleton Budget

### PUBLIC WORKS

	2024		2025		2026		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>CITY GARAGE</b>							
<b>OPERATING EXPENSES</b>							
100-5312-220 SUPPLIES & MATERIALS	14,000	10,816	36,300	36,300	36,300	36,300	36,300
100-5312-310 OUTSIDE SERVICES	6,100	5,181	6,100	6,100	6,100	6,100	6,100
100-5312-410 EQUIPMENT REPAIR & MAINT	25,000	30,861	35,000	35,000	40,000	40,000	40,000
100-5312-470 UTILITIES	51,000	38,631	56,000	56,000	56,000	56,000	56,000
100-5312-490 OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
TOTAL	96,100	85,489	133,400	133,400	138,400	138,400	138,400
<b>TOTAL CITY GARAGE</b>	<b>96,100</b>	<b>85,489</b>	<b>133,400</b>	<b>133,400</b>	<b>138,400</b>	<b>138,400</b>	<b>138,400</b>
<b>STREET CLEANING</b>							
<b>OPERATING EXPENSES</b>							
100-5334-220 SUPPLIES & MATERIALS	8,200	6,573	-	-	-	-	-
100-5334-310 OUTSIDE SERVICES	15,000	5,289	-	-	-	-	-
100-5334-470 UTILITIES	100	(190)	-	-	-	-	-
TOTAL	23,300	11,671	-	-	-	-	-
<b>TOTAL STREET CLEANING</b>	<b>23,300</b>	<b>11,671</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SNOW &amp; ICE REMOVAL</b>							
<b>OPERATING EXPENSES</b>							
100-5335-220 SUPPLIES & MATERIALS	99,000	60,378	103,000	151,686	103,000	103,000	103,000
100-5335-310 OUTSIDE SERVICES	7,500	7,500	49,000	15,000	49,000	49,000	49,000
100-5335-325 REIMBURSEMENTS	(9,800)	(8,433)	(9,800)	(9,500)	-	-	-
TOTAL	96,700	59,444	142,200	157,186	152,000	152,000	152,000
<b>TOTAL SNOW &amp; ICE REMOVAL</b>	<b>96,700</b>	<b>59,444</b>	<b>142,200</b>	<b>157,186</b>	<b>152,000</b>	<b>152,000</b>	<b>152,000</b>
<b>TRAFFIC SIGNALS, SIGNS &amp; MARKINGS</b>							
<b>OPERATING EXPENSES</b>							
100-5340-220 SUPPLIES & MATERIALS	2,500	31,802	4,000	7,500	12,000	12,000	12,000
100-5340-310 OUTSIDE SERVICES	3,000	2,582	3,000	3,000	3,000	3,000	3,000
100-5340-325 REIMBURSEABLE DAMAGE CLAIMS	(30,000)	(55,242)	(30,000)	(35,000)	(30,000)	(30,000)	(30,000)
100-5340-410 EQUIPMENT MAINTENANCE	30,000	23,993	30,000	35,000	30,000	30,000	30,000
100-5340-470 UTILITIES	17,000	17,483	17,000	17,000	17,000	17,000	17,000
100-5340-800 CAPITAL OUTLAY	2,000	-	2,000	2,000	2,000	2,000	2,000
100-5341-220 SUPPLIES & MATERIALS	53,000	39,797	55,000	55,000	55,000	55,000	55,000
100-5341-310 OUTSIDE SERVICES	5,000	787	5,000	5,000	5,000	5,000	5,000
100-5341-325 REIMBURSEABLE DAMAGE CLAIMS	-	(701)	-	-	-	-	-
TOTAL	82,500	60,500	86,000	89,500	94,000	94,000	94,000
<b>TOTAL TRAFFIC SIGNALS, SIGNS &amp; MARKINGS</b>	<b>82,500</b>	<b>60,500</b>	<b>86,000</b>	<b>89,500</b>	<b>94,000</b>	<b>94,000</b>	<b>94,000</b>
<b>STREET LIGHTING</b>							
<b>OPERATING EXPENSES</b>							
100-5342-220 SUPPLIES & MATERIALS	6,000	4,589	11,000	11,000	11,000	11,000	11,000
100-5342-310 OUTSIDE SERVICES	8,000	3,706	8,000	8,000	8,000	8,000	8,000
100-5342-470 UTILITIES	151,000	157,119	156,000	156,000	156,000	156,000	156,000
100-5342-800 CAPITAL OUTLAY	7,500	-	7,500	7,500	7,500	7,500	7,500
TOTAL	172,500	165,413	182,500	182,500	182,500	182,500	182,500
<b>TOTAL STREET LIGHTING</b>	<b>172,500</b>	<b>165,413</b>	<b>182,500</b>	<b>182,500</b>	<b>182,500</b>	<b>182,500</b>	<b>182,500</b>



## 2026 City of Middleton Budget

PUBLIC WORKS	2024		2025		2026		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	<b>TREE &amp; BRUSH REMOVAL</b>						
<b>OPERATING EXPENSES</b>							
100-5343-220 SUPPLIES & MATERIALS	1,500	3,006	1,500	1,500	1,500	1,500	1,500
100-5343-490 OTHER OPERATING EXPENSES	3,000	1,058	-	-	-	-	-
TOTAL	4,500	4,063	1,500	1,500	1,500	1,500	1,500
<b>TOTAL TREE &amp; BRUSH REMOVAL</b>	<b>4,500</b>	<b>4,063</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>SIDEWALK MAINTENANCE</b>							
<b>OPERATING EXPENSES</b>							
100-5344-310 OUTSIDE SERVICES	130,000	123,822	160,000	160,000	160,000	160,000	160,000
TOTAL	130,000	123,822	160,000	160,000	160,000	160,000	160,000
<b>TOTAL SIDEWALK MAINTENANCE</b>	<b>130,000</b>	<b>123,822</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>
<b>STORM SEWERS</b>							
<b>OPERATING EXPENSES</b>							
100-5345-220 SUPPLIES & MATERIALS	15,000	21,179	-	1,352	-	-	-
100-5345-310 OUTSIDE SERVICES	35,000	42,396	-	-	-	-	-
100-5345-470 UTILITIES	16,500	19,827	-	5,016	-	-	-
TOTAL	66,500	83,402	-	6,368	-	-	-
<b>TOTAL STORM SEWERS</b>	<b>66,500</b>	<b>83,402</b>	<b>-</b>	<b>6,368</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>WATER RESOURCES</b>							
<b>OPERATING EXPENSES</b>							
100-5618-310 OUTSIDE SERVICES	14,796	18,597	16,070	20,000	16,070	16,070	16,070
100-5618-490 STORM WATER MANAGEMENT PLAN	-	-	-	-	-	-	-
100-5618-500 OTHER STORM WATER EXPENSES	-	-	-	-	-	-	-
TOTAL	14,796	18,597	16,070	20,000	16,070	16,070	16,070
<b>TOTAL WATER RESOURCES</b>	<b>14,796</b>	<b>18,597</b>	<b>16,070</b>	<b>20,000</b>	<b>16,070</b>	<b>16,070</b>	<b>16,070</b>
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>3,075,838</b>	<b>2,983,080</b>	<b>2,975,673</b>	<b>3,113,016</b>	<b>3,449,390</b>	<b>3,067,448</b>	<b>3,090,399</b>



## 2026 City of Middleton Budget

### PUBLIC WORKS

	2024		2025		2026			
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
	<b>ENGINEERING &amp; ADMINISTRATION</b>							
<b>WAGES</b>								
100-5329-110	SALARIES-FULL-TIME	729,950	731,106	747,600	747,600	809,722	764,940	771,771
100-5329-117	OVERTIME	2,143	3,628	2,143	2,200	2,143	2,143	2,143
100-5329-135	LONGEVITY	3,716	3,837	3,913	3,913	4,719	4,719	4,837
100-5329-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>735,809</b>	<b>738,571</b>	<b>753,656</b>	<b>753,713</b>	<b>816,584</b>	<b>771,802</b>	<b>778,751</b>
<b>PERSONNEL BENEFITS</b>								
100-5329-192	RETIREMENT	50,770	49,966	52,230	52,230	58,794	55,570	56,070
100-5329-193	FICA	56,288	55,438	57,491	57,491	62,469	59,043	59,576
100-5329-194	HEALTH INSURANCE	113,232	99,145	110,732	110,732	141,951	131,309	131,309
100-5329-195	DENTAL INSURANCE	15,106	13,750	13,935	13,935	13,690	12,532	12,532
	<b>TOTAL</b>	<b>235,396</b>	<b>218,298</b>	<b>234,388</b>	<b>234,388</b>	<b>276,904</b>	<b>258,454</b>	<b>259,487</b>
<b>OPERATING EXPENSES</b>								
100-5329-210	OFFICE SUPPLIES	1,000	1,357	1,000	2,750	2,000	2,000	2,000
100-5329-220	SUPPLIES & MATERIALS	2,000	2,627	3,000	1,500	3,000	3,000	3,000
100-5329-250	POSTAGE	1,400	1,580	1,400	1,000	1,400	1,400	1,400
100-5329-260	ADVERTISING & PRINTING	3,800	3,688	3,800	3,800	4,800	4,800	4,800
100-5329-280	COMMUNICATIONS	11,000	12,722	12,500	12,500	12,500	12,500	12,500
100-5329-310	OUTSIDE SERVICES	2,000	390	2,000	7,500	4,000	4,000	4,000
100-5329-410	EQUIPMENT MAINTENANCE	9,000	10,253	7,500	5,000	7,500	7,500	7,500
100-5329-422	FUEL	3,000	2,508	2,500	2,500	2,500	2,500	2,500
100-5329-440	TRAINING & DEVELOPMENT	3,500	1,156	3,500	1,500	3,500	3,500	3,500
100-5329-490	OTHER OPERATING EXPENSES	200	-	200	-	200	200	200
100-5314-220	SUPPLIES & MATERIALS: PPE	6,800	7,863	7,800	5,000	9,000	9,000	9,000
	<b>TOTAL</b>	<b>43,700</b>	<b>44,143</b>	<b>45,200</b>	<b>43,050</b>	<b>50,400</b>	<b>50,400</b>	<b>50,400</b>
<b>TOTAL ENGINEERING &amp; ADMINISTRATION</b>		<b>1,014,905</b>	<b>1,001,013</b>	<b>1,033,244</b>	<b>1,031,151</b>	<b>1,143,888</b>	<b>1,080,656</b>	<b>1,088,638</b>



## 2026 City of Middleton Budget

### PUBLIC WORKS

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>STREET CREW</b>								
<b>WAGES</b>								
100-5359-110	SALARIES-FULL-TIME	603,603	595,959	511,057	511,057	616,914	490,624	500,242
100-5359-111	LTE's	22,286	9,954	22,286	-	22,286	22,286	22,286
100-5359-117	OVERTIME	36,173	36,812	36,173	25,000	36,173	36,173	36,173
100-5359-135	LONGEVITY	<u>7,705</u>	<u>6,322</u>	<u>3,301</u>	-	<u>3,909</u>	<u>3,909</u>	<u>4,006</u>
	TOTAL	669,767	649,047	572,817	536,057	679,282	552,992	562,707
<b>PERSONNEL BENEFITS</b>								
100-5359-192	RETIREMENT	44,676	45,265	37,759	37,759	46,782	37,690	38,389
100-5359-193	FICA	50,549	48,377	42,375	42,375	50,521	40,859	41,601
100-5359-194	HEALTH INSURANCE	102,630	137,568	115,535	115,535	170,011	127,443	127,443
100-5359-195	DENTAL INSURANCE	<u>15,233</u>	<u>18,493</u>	<u>15,308</u>	<u>10,308</u>	<u>17,992</u>	<u>13,360</u>	<u>13,360</u>
	TOTAL	213,088	249,703	210,977	205,977	285,306	219,352	220,793
<b>OPERATING EXPENSES</b>								
100-5331-220	SUPPLIES & MATERIALS	55,000	57,261	55,000	55,000	55,000	55,000	55,000
100-5331-280	COMMUNICATIONS	-	-	-	-	-	-	-
100-5331-310	OUTSIDE SERVICES	6,150	3,570	-	-	-	-	-
100-5359-280	COMMUNICATIONS	1,500	716	2,500	2,500	2,500	2,500	2,500
100-5359-440	TRAINING & DEVELOPMENT	2,250	3,964	4,750	4,750	9,750	9,750	9,750
100-5359-490	OTHER OPERATING EXPEN.	<u>1,600</u>	<u>290</u>	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>
	TOTAL	66,500	65,801	63,850	63,850	68,850	68,850	68,850
<b>TOTAL STREET CREW</b>		<b>949,355</b>	<b>964,551</b>	<b>847,644</b>	<b>805,884</b>	<b>1,033,438</b>	<b>841,194</b>	<b>852,350</b>
<b>FLEET MAINTENANCE</b>								
<b>WAGES</b>								
100-5311-110	SALARIES-FULL-TIME	152,355	153,234	156,795	156,795	247,010	157,445	160,714
100-5311-111	LTE	14,300	6,630	14,300	6,000	14,300	14,300	14,300
100-5311-117	OVERTIME	1,116	343	1,116	1,116	1,116	1,116	1,116
100-5311-118	COMPENSATION COST RECOVERY	(10,000)	(14,383)	(10,000)	-	-	-	-
100-5311-135	LONGEVITY	<u>1,337</u>	<u>2,734</u>	<u>1,394</u>	<u>1,394</u>	<u>2,102</u>	<u>2,102</u>	<u>2,154</u>
	TOTAL	159,108	148,558	163,605	165,305	264,528	174,963	178,284
<b>PERSONNEL BENEFITS</b>								
100-5311-190	FRINGE BENEFITS	-	-	-	-	-	-	-
100-5311-192	RETIREMENT	10,681	10,586	11,072	11,072	18,017	11,568	11,807
100-5311-193	FICA	12,936	12,000	13,281	13,281	20,237	13,385	13,638
100-5311-194	HEALTH INSURANCE	35,736	36,534	38,736	38,736	63,852	42,568	42,568
100-5311-195	DENTAL INSURANCE	<u>3,721</u>	<u>3,720</u>	<u>3,721</u>	<u>3,721</u>	<u>6,260</u>	<u>3,944</u>	<u>3,944</u>
	TOTAL	63,074	62,841	66,810	66,810	108,366	71,465	71,957
<b>OPERATING EXPENSES</b>								
100-5311-220	SUPPLIES & MATERIALS	1,500	509	1,500	1,500	1,500	1,500	1,500
100-5311-280	COMMUNICATIONS	500	734	500	500	500	500	500
100-5311-410	EQUIPMENT MAINTENANCE	130,000	143,515	115,500	115,500	125,500	125,500	125,500
100-5311-422	FUEL	58,700	48,566	22,900	22,900	22,900	22,900	22,900
100-5311-440	TRAINING & DEVELOPMENT	11,500	353	2,000	2,000	4,000	4,000	4,000
100-5311-490	OTHER OPERATING EXPEN.	300	40	300	300	300	300	300
100-5313-220	SUPPLIES & MATERIALS	-	-	-	85,257	-	-	-
100-5313-410	PARTS	-	-	-	60,001	-	-	-
100-5313-420	LUBRICANTS	-	-	-	5,454	-	-	-
	TOTAL	202,500	193,716	142,700	293,412	154,700	154,700	154,700
<b>TOTAL FLEET MAINTENANCE</b>		<b>424,682</b>	<b>405,115</b>	<b>373,115</b>	<b>525,527</b>	<b>527,594</b>	<b>401,128</b>	<b>404,941</b>



## 2026 City of Middleton Budget

PUBLIC WORKS	2024		2025		2026			
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
<b>CITY GARAGE</b>								
<b>OPERATING EXPENSES</b>								
100-5312-220	SUPPLIES & MATERIALS	14,000	10,816	36,300	36,300	36,300	36,300	36,300
100-5312-310	OUTSIDE SERVICES	6,100	5,181	6,100	6,100	6,100	6,100	6,100
100-5312-410	EQUIPMENT REPAIR & MAINT	25,000	30,861	35,000	35,000	40,000	40,000	40,000
100-5312-470	UTILITIES	51,000	38,631	56,000	56,000	56,000	56,000	56,000
100-5312-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>96,100</b>	<b>85,489</b>	<b>133,400</b>	<b>133,400</b>	<b>138,400</b>	<b>138,400</b>	<b>138,400</b>
<b>TOTAL CITY GARAGE</b>		<b>96,100</b>	<b>85,489</b>	<b>133,400</b>	<b>133,400</b>	<b>138,400</b>	<b>138,400</b>	<b>138,400</b>
<b>STREET CLEANING</b>								
<b>OPERATING EXPENSES</b>								
100-5334-220	SUPPLIES & MATERIALS	8,200	6,573	-	-	-	-	-
100-5334-310	OUTSIDE SERVICES	15,000	5,289	-	-	-	-	-
100-5334-470	UTILITIES	100	(190)	-	-	-	-	-
	<b>TOTAL</b>	<b>23,300</b>	<b>11,671</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL STREET CLEANING</b>		<b>23,300</b>	<b>11,671</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SNOW &amp; ICE REMOVAL</b>								
<b>OPERATING EXPENSES</b>								
100-5335-220	SUPPLIES & MATERIALS	99,000	60,378	103,000	151,686	103,000	103,000	103,000
100-5335-310	OUTSIDE SERVICES	7,500	7,500	49,000	15,000	49,000	49,000	49,000
100-5335-325	REIMBURSEMENTS	(9,800)	(8,433)	(9,800)	(9,500)	-	-	-
	<b>TOTAL</b>	<b>96,700</b>	<b>59,444</b>	<b>142,200</b>	<b>157,186</b>	<b>152,000</b>	<b>152,000</b>	<b>152,000</b>
<b>TOTAL SNOW &amp; ICE REMOVAL</b>		<b>96,700</b>	<b>59,444</b>	<b>142,200</b>	<b>157,186</b>	<b>152,000</b>	<b>152,000</b>	<b>152,000</b>
<b>TRAFFIC SIGNALS, SIGNS &amp; MARKINGS</b>								
<b>OPERATING EXPENSES</b>								
100-5340-220	SUPPLIES & MATERIALS	2,500	31,802	4,000	7,500	12,000	12,000	12,000
100-5340-310	OUTSIDE SERVICES	3,000	2,582	3,000	3,000	3,000	3,000	3,000
100-5340-325	REIMBURSEABLE DAMAGE CLAIMS	(30,000)	(55,242)	(30,000)	(35,000)	(30,000)	(30,000)	(30,000)
100-5340-410	EQUIPMENT MAINTENANCE	30,000	23,993	30,000	35,000	30,000	30,000	30,000
100-5340-470	UTILITIES	17,000	17,483	17,000	17,000	17,000	17,000	17,000
100-5340-800	CAPITAL OUTLAY	2,000	-	2,000	2,000	2,000	2,000	2,000
100-5341-220	SUPPLIES & MATERIALS	53,000	39,797	55,000	55,000	55,000	55,000	55,000
100-5341-310	OUTSIDE SERVICES	5,000	787	5,000	5,000	5,000	5,000	5,000
100-5341-325	REIMBURSEABLE DAMAGE CLAIMS	-	(701)	-	-	-	-	-
	<b>TOTAL</b>	<b>82,500</b>	<b>60,500</b>	<b>86,000</b>	<b>89,500</b>	<b>94,000</b>	<b>94,000</b>	<b>94,000</b>
<b>TOTAL TRAFFIC SIGNALS, SIGNS &amp; MARKINGS</b>		<b>82,500</b>	<b>60,500</b>	<b>86,000</b>	<b>89,500</b>	<b>94,000</b>	<b>94,000</b>	<b>94,000</b>
<b>STREET LIGHTING</b>								
<b>OPERATING EXPENSES</b>								
100-5342-220	SUPPLIES & MATERIALS	6,000	4,589	11,000	11,000	11,000	11,000	11,000
100-5342-310	OUTSIDE SERVICES	8,000	3,706	8,000	8,000	8,000	8,000	8,000
100-5342-470	UTILITIES	151,000	157,119	156,000	156,000	156,000	156,000	156,000
100-5342-800	CAPITAL OUTLAY	7,500	-	7,500	7,500	7,500	7,500	7,500
	<b>TOTAL</b>	<b>172,500</b>	<b>165,413</b>	<b>182,500</b>	<b>182,500</b>	<b>182,500</b>	<b>182,500</b>	<b>182,500</b>
<b>TOTAL STREET LIGHTING</b>		<b>172,500</b>	<b>165,413</b>	<b>182,500</b>	<b>182,500</b>	<b>182,500</b>	<b>182,500</b>	<b>182,500</b>



## 2026 City of Middleton Budget

PUBLIC WORKS	2024		2025		2026		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	<b>TREE &amp; BRUSH REMOVAL</b>						
<b>OPERATING EXPENSES</b>							
100-5343-220 SUPPLIES & MATERIALS	1,500	3,006	1,500	1,500	1,500	1,500	1,500
100-5343-490 OTHER OPERATING EXPENSES	3,000	1,058	-	-	-	-	-
TOTAL	4,500	4,063	1,500	1,500	1,500	1,500	1,500
<b>TOTAL TREE &amp; BRUSH REMOVAL</b>	<b>4,500</b>	<b>4,063</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>SIDEWALK MAINTENANCE</b>							
<b>OPERATING EXPENSES</b>							
100-5344-310 OUTSIDE SERVICES	130,000	123,822	160,000	160,000	160,000	160,000	160,000
TOTAL	130,000	123,822	160,000	160,000	160,000	160,000	160,000
<b>TOTAL SIDEWALK MAINTENANCE</b>	<b>130,000</b>	<b>123,822</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>
<b>STORM SEWERS</b>							
<b>OPERATING EXPENSES</b>							
100-5345-220 SUPPLIES & MATERIALS	15,000	21,179	-	1,352	-	-	-
100-5345-310 OUTSIDE SERVICES	35,000	42,396	-	-	-	-	-
100-5345-470 UTILITIES	16,500	19,827	-	5,016	-	-	-
TOTAL	66,500	83,402	-	6,368	-	-	-
<b>TOTAL STORM SEWERS</b>	<b>66,500</b>	<b>83,402</b>	<b>-</b>	<b>6,368</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>WATER RESOURCES</b>							
<b>OPERATING EXPENSES</b>							
100-5618-310 OUTSIDE SERVICES	14,796	18,597	16,070	20,000	16,070	16,070	16,070
100-5618-490 STORM WATER MANAGEMENT PLAN	-	-	-	-	-	-	-
100-5618-500 OTHER STORM WATER EXPENSES	-	-	-	-	-	-	-
TOTAL	14,796	18,597	16,070	20,000	16,070	16,070	16,070
<b>TOTAL WATER RESOURCES</b>	<b>14,796</b>	<b>18,597</b>	<b>16,070</b>	<b>20,000</b>	<b>16,070</b>	<b>16,070</b>	<b>16,070</b>
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>3,075,838</b>	<b>2,983,080</b>	<b>2,975,673</b>	<b>3,113,016</b>	<b>3,449,390</b>	<b>3,067,448</b>	<b>3,090,399</b>



**CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2026**

**Public Works**

**DEPARTMENT: Public Works**

**DIRECTOR: Ben John**

**DIVISION: Engineering/Operations**

**DIVISION MANAGER: Ben John**

**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.

<b>AUTHORIZED POSITION LIST</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Director of Public Works	1	1	1	1	1	1
City Engineer/SWU Manager	1	1	1	1	1	1
Engineering Technician	3	3	3	3	3	1
Asst. Director of Public Works	1	1	1	1	1	1
Lead Mechanic	1	1	1	1	1	1
Mechanic	1	1	1	1	1	1
Mechanic Technician	1	1	1	1	1	1
Street Foreman	1	1	1	1	1	1
Street Crewman	8	8	8	8	8	1
Utility Manager	1	1	1	1	1	1
Utility Asst. Manager / Foreman	1	1	1	1	1	1
Utility Crewman	6	6	6	6	6	6
Office Manager	1	1	1	1	1	1
Utility Billing Manager	1	1	1	1	1	1
Public Works Assistant	1	1	1	1	1	1
Admin. Assistant – MOC (30 hour)	.75	.75	.75	.75	.75	.75
Recycling Center Coord. (20 hour)	.25	.25	.25	.50	.50	.50
<b>Total</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30.25</b>	<b>30.25</b>	<b>30.25</b>

**2026 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. Continue to pursue CVMIC risk management and staff development training opportunities.

**SIGNIFICANT ISSUES IN 2026:**

1. Continued 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.
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.

<b>WORKLOAD ACTIVITIES</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Year-end est.</b>	<b>2026 Projected</b>
Roadway miles under City jurisdiction (pavement maintenance, signs, snow removal, utility mains, streetlights, sidewalk).	73.34	75.4	76.06	77	78
Number of homes in City (leaves, brush, refuse, etc.) Number shown is occupied addresses that are not multi-family.	5,084	5,085	5,069	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	7.7

*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.*

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**DEPARTMENT: Public Works**

**DIRECTOR: Ben John**

**DIVISION: Water Resources Management**

**DIVISION MANAGER: Luke Melotik**

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**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.

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**2026 GOALS:**

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

**SIGNIFICANT ISSUES FOR DIVISION IN 2026:**

1. Increasing emphasis on stormwater management and maintenance of facilities will require either additional staff time or changes to priorities of the field service crews.
2. 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.

<b>WORKLOAD ACTIVITIES</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Projected</b>	<b>2026 Projected</b>
Erosion Control Plan Reviews /Permits	61/27	47/16	60/26	60/26	60/26
Stormwater Plan Reviews / Permits	38/12	33/5	40/12	40/12	40/12
WRMC Meetings	8	8	4	4	0
SWUB Meetings	7	7	2	2	0
WRMSWUC Meetings	-	-	7	7	12
MAMSWaP Meetings	4	4	4	4	4
Yahara WINS Meetings	4	4	4	4	4



## 2026 City of Middleton Budget

REFUSE & RECYCLING COLLECTION		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>LANDFILL</b>								
<b>OPERATING EXPENSES</b>								
100-5363-310	OUTSIDE SERVICES	90,260	90,235	98,260	98,260	98,260	98,260	98,260
100-5363-990	LANDFILL	-	-	-	-	-	-	-
	TOTAL	90,260	90,235	98,260	98,260	98,260	98,260	98,260
<b>TOTAL LANDFILL</b>		<b>90,260</b>	<b>90,235</b>	<b>98,260</b>	<b>98,260</b>	<b>98,260</b>	<b>98,260</b>	<b>98,260</b>
<b>REFUSE COLLECTION</b>								
<b>OPERATING EXPENSES</b>								
100-5562-310	OUTSIDE SERVICES	570,000	584,077	585,000	585,000	585,000	585,000	585,000
100-5562-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	TOTAL	570,000	584,077	585,000	585,000	585,000	585,000	585,000
<b>TOTAL REFUSE COLLECTION</b>		<b>570,000</b>	<b>584,077</b>	<b>585,000</b>	<b>585,000</b>	<b>585,000</b>	<b>585,000</b>	<b>585,000</b>
<b>RECYCLING COLLECTION</b>								
<b>WAGES</b>								
100-5365-110	SALARIES-FULL-TIME	21,230	19,189	22,501	22,501	26,068	26,068	26,858
100-5365-135	LONGEVITY	-	-	-	-	-	-	-
	TOTAL	21,230	19,189	22,501	22,501	26,068	26,068	26,858
<b>PERSONNEL BENEFITS</b>								
100-5365-190	FRINGE BENEFITS	-	-	-	-	-	-	-
100-5365-193	FICA	1,624	1,528	1,721	1,721	1,994	1,994	2,055
	TOTAL	1,624	1,528	1,721	1,721	1,994	1,994	2,055
<b>OPERATING EXPENSES</b>								
100-5365-210	SUPPLIES	-	-	-	-	-	-	-
100-5365-260	ADVERTISING, PRINTING, PUBLISH	-	-	-	-	-	-	-
100-5365-280	COMMUNICATIONS	-	-	-	-	-	-	-
100-5365-310	OUTSIDE SERVICES	305,000	271,632	310,000	310,000	310,000	310,000	310,000
100-5365-325	REIMBURSEMENT	-	-	-	-	-	-	-
100-5365-440	TRAINING & DEVELOPMENT	-	-	-	-	-	-	-
100-5365-490	OTHER OPERATING EXPENSES	21,500	30,409	21,500	21,500	21,500	21,500	21,500
	TOTAL	326,500	302,041	331,500	331,500	331,500	331,500	331,500
<b>TOTAL RECYCLING COLLECTION</b>		<b>349,354</b>	<b>322,757</b>	<b>355,722</b>	<b>355,722</b>	<b>359,562</b>	<b>359,562</b>	<b>360,413</b>
<b>TOTAL REFUSE &amp; RECYCLING COLLECTION</b>		<b>1,009,614</b>	<b>997,070</b>	<b>1,038,982</b>	<b>1,038,982</b>	<b>1,042,822</b>	<b>1,042,822</b>	<b>1,043,673</b>



## 2026 City of Middleton Budget

TRANSIT	2024		2025		2026		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	<b>OPERATING EXPENSES</b>						
100-5355-220 SUPPLIES & MATERIALS	-	-	-	-	-	-	-
100-5355-800 CAPITAL OUTLAY	-	760	-	-	-	-	-
100-5355-990 TRANSIT	-	-	-	-	-	-	-
100-5355-992 PAYMENT TO MPO	6,461	6,655	6,855	-	6,855	6,855	6,855
TOTAL	6,461	7,415	6,855	-	6,855	6,855	6,855
<b>TOTAL TRANSIT</b>	<b>6,461</b>	<b>7,415</b>	<b>6,855</b>	<b>-</b>	<b>6,855</b>	<b>6,855</b>	<b>6,855</b>



## 2026 City of Middleton Budget

### SENIOR CENTER REVENUES

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>INTERGOVERNMENTAL REVENUE</b>								
100-4373-00	COUNTY AID - SENIOR CITIZENS	128,429	135,940	133,068	133,068	130,501	130,501	130,501
	TOTAL	128,429	135,940	133,068	133,068	130,501	130,501	130,501
<b>PUBLIC CHARGES FOR SERVICES</b>								
100-4661-00	SENIOR CITIZEN PROGRAM REVENUE	4,000	1,031	4,000	3,000	4,000	4,000	4,000
100-4662-00	SR CENTER TRIP REVENUE	21,000	32,979	21,000	35,000	21,000	21,000	21,000
100-4663-00	SR. CENTER CLASSES REVENUE	44,700	54,511	45,700	50,000	45,700	45,700	45,700
100-4664-00	SENIOR CENTER MISC REVENUE	4,000	2,429	4,000	3,000	4,000	4,000	4,000
	TOTAL	73,700	90,950	74,700	91,000	74,700	74,700	74,700
<b>TOTAL SENIOR CENTER REVENUES</b>		<b>202,129</b>	<b>226,890</b>	<b>207,768</b>	<b>224,068</b>	<b>205,201</b>	<b>205,201</b>	<b>205,201</b>



## 2026 City of Middleton Budget

### SENIOR CENTER

	2024		2025		2026		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>WAGES</b>							
100-5516-110 SALARIES-FULL-TIME	249,525	294,946	304,258	304,258	308,569	308,569	326,028
100-5516-111 PART-TIME PERM.	119,825	70,975	79,556	62,000	80,925	80,925	70,234
100-5516-117 OVERTIME	-	-	-	-	-	-	-
100-5516-118 WAGE REIMBURSEMENT	-	-	-	-	-	-	-
100-5516-120 WAGES	-	-	-	-	-	-	-
100-5516-135 LONGEVITY	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>369,350</b>	<b>365,922</b>	<b>383,814</b>	<b>366,258</b>	<b>389,494</b>	<b>389,494</b>	<b>396,262</b>
<b>PERSONNEL BENEFITS</b>							
100-5516-192 RETIREMENT	20,229	20,188	17,972	22,292	22,217	22,217	23,474
100-5516-193 FICA	28,255	27,213	29,362	24,710	29,796	29,796	30,314
100-5516-194 HEALTH INSURANCE	68,184	53,247	56,520	56,054	61,200	61,200	61,200
100-5516-195 DENTAL INSURANCE	8,218	6,032	6,033	6,033	6,395	6,395	6,395
<b>TOTAL</b>	<b>124,886</b>	<b>106,680</b>	<b>109,887</b>	<b>109,089</b>	<b>119,608</b>	<b>119,608</b>	<b>121,383</b>
<b>OPERATING EXPENSES</b>							
100-5516-210 OFFICE SUPPLIES	8,749	4,535	8,749	7,000	8,749	8,749	8,749
100-5516-250 POSTAGE	9,000	8,682	10,000	12,000	13,000	13,000	13,000
100-5516-260 ADVERTISING, PRINTING, PUBLISH	4,700	2,519	4,700	4,000	4,700	4,700	4,700
100-5516-280 COMMUNICATIONS	6,900	4,837	6,900	6,900	6,900	6,900	6,900
100-5516-310 TRIPS	19,000	27,911	19,000	19,000	19,000	19,000	19,000
100-5516-320 PROGRAMS	4,855	3,944	4,855	4,855	4,855	4,855	4,855
100-5516-330 CLASSES	16,500	35,082	17,500	30,000	17,500	17,500	17,500
100-5516-335 VOLUNTEER EXPENSES	3,500	3,969	5,000	5,000	5,500	5,500	5,500
100-5516-340 BUILDINGS & GROUNDS MAINT	24,003	20,336	24,003	23,000	25,003	25,003	25,003
100-5516-410 EQUIPMENT MAINTENANCE	7,936	3,095	7,936	11,591	8,936	8,936	8,936
100-5516-440 TRAINING & DEVELOPMENT	1,500	208	1,500	1,500	1,500	1,500	1,500
100-5516-450 MILEAGE	942	199	942	942	942	942	942
100-5516-470 UTILITIES	26,400	20,990	26,400	26,400	26,400	26,400	26,400
100-5516-480 DINING CENTER EXPENSES	4,700	4,911	4,700	5,500	6,200	6,200	6,200
100-5516-490 OTHER OPERATING EXPENSES	2,964	512	2,964	2,964	2,964	2,964	2,964
<b>TOTAL</b>	<b>141,649</b>	<b>141,729</b>	<b>145,149</b>	<b>160,652</b>	<b>152,149</b>	<b>152,149</b>	<b>152,149</b>
<b>TOTAL SENIOR CENTER</b>	<b>635,885</b>	<b>614,331</b>	<b>638,850</b>	<b>635,999</b>	<b>661,251</b>	<b>661,251</b>	<b>669,794</b>



## 2026 City of Middleton Budget

### SENIOR CENTER

	2024		2025		2026		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>WAGES</b>							
100-5516-110 SALARIES-FULL-TIME	249,525	294,946	304,258	304,258	308,569	308,569	326,028
100-5516-111 PART-TIME PERM.	119,825	70,975	79,556	62,000	80,925	80,925	70,234
100-5516-117 OVERTIME	-	-	-	-	-	-	-
100-5516-118 WAGE REIMBURSEMENT	-	-	-	-	-	-	-
100-5516-120 WAGES	-	-	-	-	-	-	-
100-5516-135 LONGEVITY	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>369,350</b>	<b>365,922</b>	<b>383,814</b>	<b>366,258</b>	<b>389,494</b>	<b>389,494</b>	<b>396,262</b>
<b>PERSONNEL BENEFITS</b>							
100-5516-192 RETIREMENT	20,229	20,188	17,972	22,292	22,217	22,217	23,474
100-5516-193 FICA	28,255	27,213	29,362	24,710	29,796	29,796	30,314
100-5516-194 HEALTH INSURANCE	68,184	53,247	56,520	56,054	61,200	61,200	61,200
100-5516-195 DENTAL INSURANCE	8,218	6,032	6,033	6,033	6,395	6,395	6,395
<b>TOTAL</b>	<b>124,886</b>	<b>106,680</b>	<b>109,887</b>	<b>109,089</b>	<b>119,608</b>	<b>119,608</b>	<b>121,383</b>
<b>OPERATING EXPENSES</b>							
100-5516-210 OFFICE SUPPLIES	8,749	4,535	8,749	7,000	8,749	8,749	8,749
100-5516-250 POSTAGE	9,000	8,682	10,000	12,000	13,000	13,000	13,000
100-5516-260 ADVERTISING, PRINTING, PUBLISH	4,700	2,519	4,700	4,000	4,700	4,700	4,700
100-5516-280 COMMUNICATIONS	6,900	4,837	6,900	6,900	6,900	6,900	6,900
100-5516-310 TRIPS	19,000	27,911	19,000	19,000	19,000	19,000	19,000
100-5516-320 PROGRAMS	4,855	3,944	4,855	4,855	4,855	4,855	4,855
100-5516-330 CLASSES	16,500	35,082	17,500	30,000	17,500	17,500	17,500
100-5516-335 VOLUNTEER EXPENSES	3,500	3,969	5,000	5,000	5,500	5,500	5,500
100-5516-340 BUILDINGS & GROUNDS MAINT	24,003	20,336	24,003	23,000	25,003	25,003	25,003
100-5516-410 EQUIPMENT MAINTENANCE	7,936	3,095	7,936	11,591	8,936	8,936	8,936
100-5516-440 TRAINING & DEVELOPMENT	1,500	208	1,500	1,500	1,500	1,500	1,500
100-5516-450 MILEAGE	942	199	942	942	942	942	942
100-5516-470 UTILITIES	26,400	20,990	26,400	26,400	26,400	26,400	26,400
100-5516-480 DINING CENTER EXPENSES	4,700	4,911	4,700	5,500	6,200	6,200	6,200
100-5516-490 OTHER OPERATING EXPENSES	2,964	512	2,964	2,964	2,964	2,964	2,964
<b>TOTAL</b>	<b>141,649</b>	<b>141,729</b>	<b>145,149</b>	<b>160,652</b>	<b>152,149</b>	<b>152,149</b>	<b>152,149</b>
<b>TOTAL SENIOR CENTER</b>	<b>635,885</b>	<b>614,331</b>	<b>638,850</b>	<b>635,999</b>	<b>661,251</b>	<b>661,251</b>	<b>669,794</b>



**CITY OF MIDDLETON SENIOR CENTER DEPARTMENT NARRATIVE  
FISCAL 2026**

**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**



<b>AUTHORIZED POSITION LIST</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
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	1.55	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
<b>Total</b>	<b>5.89</b>	<b>5.89</b>	<b>5.89</b>	<b>5.93</b>	<b>5.93</b>	<b>5.93</b>

## 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.

## 2026 GOALS

- Continued program development, enriching the lives of all residents in an inclusive and equitable way.
- Improve visibility in the community and at community events. This includes updating the facility marketing plan.
- Solidify the senior center front desk experience, to be more user friendly, and to focus on customer service by investigating online sign-up opportunities.
- Provide more opportunities for participants to give input into the program and facility solutions.
- Have a greater presence on city committees that are important to seniors such as housing.
- The facility state accreditation is due in 2026.

## SIGNIFICANT ISSUES IN 2025

### **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 basement are now being 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 25 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. We currently have one air conditioner in the basement found that is not working. This was found in the annual inspection.

**Building Mechanicals**, we recently replaced a hot water heater that was 6 years old, and the warranty had just expired.

**Mold**, the ceiling in the back stairwell is showing signs of mold which I suspect is left over from the 2018 flooding. The glass block along the wall in this area was replaced last year, but what is behind the wall is unknown. The end of this wall is where small spots are visible at the top of the stairs. **Doors**, the outside doors have been replaced, however we do have issues with the automatic door openers a safety issue remains. The set of doors facing the parking lot will lock for several minutes if participants push on the opener multiple times. This will be discussed for 2026.

## 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 home care for seniors with limited incomes is a concerning trend. Complex mental health situations continue to be an area of concern, for the safety of staff and facilities. We continue to work with other city departments to find solutions for repeat situations, and they also seek our assistance. The need for specialized case management software is growing and would make county reporting easier and more centralized.
- The nutrition program has seen steady growth in 2025 in the dine in program; Funding nationwide is not keeping up with demand. A waiting list for the meals on wheels program could be implemented by the county in the future.
- 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.
- The senior center does not have an online class sign up system. We have the software but do not have the financial approval to initiate online payments through the software.
- The city strategic plan identified the need for a full -time volunteer coordinator, however lack of funding has prevented this from occurring.

<b>WORKLOAD ACTIVITIES</b>	<b>2022</b>	<b>2023</b>	<b>2024 Actual</b>	<b>2025 Projected</b>	<b>2026 Projected</b>
Daily participation & phone calls average	250	270	280	300	320
Case management clients Does not include walk- in traffic. Numbers for Dane County only.	198	396	205	220	230
Meals on wheels delivered	15,334	11,913	12,400	10,028	11,000
Dining center meals served	2402	2206	3203	3778	3800
Volunteers on staff	200	166	170	189	170
Volunteer Hours			14,000 hours	16,300 hrs.	17,000hrs
RSVP Rides		450	520	530	540
Newsletter distributed monthly by mail. This does not include web site traffic.	2200	2200	2200 each month 25,640 downloads	2200 26,000 Downloads projected	2200 26,200 Downloads projected
Medical equipment loaned out.	457	523	565	530	540
<b>Summary Statistics of People Served</b>	19,503	36,907	48,983	50,000	55,000

## **Implementation of Sustainability initiatives**

The senior center has begun implementing sustainability initiatives internally where we can. We are using up supplies and slowly replacing them with a greener alternative.

Some examples;

We switched to a simple green brand cleaners in the facility. We also are purchasing laundry soap in single sheets that are biodegradable thus eliminating large plastic containers. We switched to biodegradable hand soap in the 7 restrooms. We also are now purchasing recycled printer cartridges. We have also been purchasing recycled hand towels, paper towels and toilet paper. For years the dining site has used real plates, coffee cups and glassware to cut down on the waste. Meals on wheels trays are also made from recyclable materials.

Two volunteers have also been planting beautiful flowers outside the senior center in the planter next to the parking lot that has attracted numerous bees, bumble bees and hummingbirds. This project has been a labor of love for the last 4 years.

In 2026 as supplies are depleted, we will continue implementing sustainable purchasing initiatives.

Thank you  
Tammy Derrickson



## 2026 City of Middleton Budget

### RECREATION REVENUE

	2024		2025		2026			
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
<b>AQUATIC CENTER REVENUE</b>								
100-4673-03	AQUATIC PROGRAM REVENUE	80,000	60,866	60,000	66,750	65,000	65,000	65,000
100-4673-04	SWIMPOOL	-	-	-	-	-	-	-
100-4673-05	DAILY AQUATIC ADMISSIONS	95,000	93,652	95,000	109,000	100,000	100,000	100,000
100-4673-06	AQUATIC CONCESSION REVENUE	35,000	29,990	35,000	35,000	35,000	35,000	35,000
100-4673-07	POOL RESERVATIONS	17,000	17,599	17,485	20,650	21,485	21,485	21,485
100-4673-08	AQUATIC MEMBERSHIPS	40,000	47,539	45,500	45,000	45,500	45,500	45,500
	TOTAL	267,000	249,644	252,985	276,400	266,985	266,985	266,985
<b>RECREATION PROGRAM REVENUE</b>								
100-4674-01	RECREATION PROGRAM REVENUE	215,015	300,576	240,000	325,000	330,000	330,000	330,000
100-4674-03	SPONSORSHIP	1,200	1,000	1,200	1,000	1,200	1,200	1,200
100-4674-04	EVENT/TRIP REVENUE	1,500	5,132	5,500	5,100	5,500	5,500	5,500
100-4674-05	HUBBARD ART CENTER PROGRAM R	-	-	-	-	-	-	-
	TOTAL	217,715	306,708	246,700	331,100	336,700	336,700	336,700
<b>PARK AND FACILITIES RESERVATIONS</b>								
100-4471-00	COURT AND FIELD RESERVATIONS	17,000	18,543	18,500	20,000	22,000	22,000	22,000
100-4472-00	PARK SHELTER RESERVATIONS	38,000	44,176	45,000	50,000	51,000	51,000	51,000
	TOTAL	55,000	62,720	63,500	70,000	73,000	73,000	73,000
<b>TOTAL RECREATION REVENUE</b>		<b>539,715</b>	<b>619,073</b>	<b>563,185</b>	<b>677,500</b>	<b>676,685</b>	<b>676,685</b>	<b>676,685</b>



## 2026 City of Middleton Budget

RECREATION		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>RECREATION ADMINISTRATION</b>								
<b>WAGES</b>								
100-5530-110	SALARIES-FULL-TIME	216,910	260,263	203,992	203,992	269,082	269,082	329,515
100-5530-120	SEASONAL	35,000	30,195	44,000	44,000	34,000	34,000	34,000
100-5530-135	LONGEVITY	-	-	-	-	-	-	-
		<u>251,910</u>	<u>290,458</u>	<u>247,992</u>	<u>247,992</u>	<u>303,082</u>	<u>303,082</u>	<u>363,515</u>
<b>PERSONNEL BENEFITS</b>								
100-5530-192	RETIREMENT	14,967	13,848	14,177	14,177	19,374	19,374	23,725
100-5530-193	FICA	19,271	21,317	18,971	18,971	23,951	23,951	27,809
100-5530-194	HEALTH INSURANCE	45,760	45,091	46,628	46,628	72,168	72,168	73,668
100-5530-195	DENTAL INSURANCE	<u>4,056</u>	<u>3,848</u>	<u>3,848</u>	<u>3,848</u>	<u>6,395</u>	<u>6,395</u>	<u>6,395</u>
		84,054	84,104	83,624	83,624	121,888	121,888	131,597
<b>OPERATING EXPENSES</b>								
100-5530-210	OFFICE SUPPLIES	2,000	3,129	3,200	4,000	3,200	3,200	3,200
100-5530-220	SUPPLIES/MATERIALS (REC DESK)	7,000	8,872	9,000	9,500	9,000	9,000	9,000
100-5530-260	ADVERTISING & PRINTING	27,000	25,778	27,000	27,000	27,000	27,000	27,000
100-5530-280	COMMUNICATIONS	1,190	3,622	2,890	3,900	4,090	4,090	4,090
100-5530-440	TRAINING & DEVELOPMENT	4,000	4,968	4,500	4,500	4,500	4,500	4,500
100-5530-470	UTILITIES	-	-	-	-	-	-	-
		<u>41,190</u>	<u>46,369</u>	<u>46,590</u>	<u>48,900</u>	<u>47,790</u>	<u>47,790</u>	<u>47,790</u>
<b>TOTAL RECREATION ADMINISTRATION</b>		<b>377,154</b>	<b>420,931</b>	<b>378,206</b>	<b>380,516</b>	<b>472,760</b>	<b>472,760</b>	<b>542,902</b>



## 2026 City of Middleton Budget

RECREATION		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>RECREATION PROGRAMMING</b>								
<b>WAGES</b>								
100-5531-114	SEASONAL	80,000	86,919	83,000	87,000	87,000	87,000	87,000
		80,000	86,919	83,000	87,000	87,000	87,000	87,000
<b>PERSONNEL BENEFITS</b>								
100-5531-189	WORK PERM. REIMBURSEMENTS	-	-	100	100	100	100	100
100-5531-193	FICA	6,120	5,998	6,120	6,120	6,655	6,655	6,655
		6,120	5,998	6,220	6,220	6,755	6,755	6,755
<b>OPERATING EXPENSES</b>								
100-5531-220	SUPPLIES & MATERIALS	28,000	33,986	33,000	38,000	33,000	33,000	33,000
100-5531-310	CONTRACTED PROGRAMING	50,000	68,184	50,000	70,000	75,000	75,000	75,000
100-5531-480	FACILITY RENTALS	6,500	3,225	3,300	-	3,300	3,300	3,300
100-5531-500	EVENT/TRIP EXPENDITURES	5,000	2,668	5,000	3,300	5,000	5,000	5,000
		89,500	108,063	91,300	111,300	116,300	116,300	116,300
<b>TOTAL RECREATION PROGRAMMING</b>		<b>175,620</b>	<b>200,980</b>	<b>180,520</b>	<b>204,520</b>	<b>210,055</b>	<b>210,055</b>	<b>210,055</b>



## 2026 City of Middleton Budget

RECREATION		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>AQUATIC CENTER</b>								
<b>WAGES</b>								
100-5542-114	SEASONAL	158,986	164,420	154,986	155,000	154,986	154,986	154,986
100-5543-114	SEASONAL	30,237	24,089	28,237	27,000	28,237	28,237	28,237
100-5544-114	SEASONAL	39,720	24,239	34,720	33,000	34,720	34,720	34,720
		<u>228,943</u>	<u>212,748</u>	<u>217,943</u>	<u>215,000</u>	<u>217,943</u>	<u>217,943</u>	<u>217,943</u>
<b>PERSONNEL BENEFITS</b>								
100-5542-189	WORK PERM. REIMBURSEMENTS	200	-	200	160	200	200	200
100-5542-193	FICA	11,415	8,419	12,162	12,162	11,857	11,857	11,857
100-5543-193	FICA	3,060	1,843	3,060	3,060	2,160	2,160	2,160
100-5544-193	FICA	3,039	1,829	3,039	104	2,656	2,656	2,656
		<u>17,714</u>	<u>12,091</u>	<u>18,461</u>	<u>15,486</u>	<u>16,873</u>	<u>16,873</u>	<u>16,873</u>
<b>OPERATING EXPENSES</b>								
100-5542-200	FEES	-	-	-	-	-	-	-
100-5542-210	OFFICE SUPPLIES	-	-	-	-	-	-	-
100-5542-220	SUPPLIES & MATERIALS	11,000	12,001	11,000	12,000	11,000	11,000	11,000
100-5542-221	CONCESSION MERCHANDISE	25,000	19,855	25,000	22,000	25,000	25,000	25,000
100-5542-310	OUTSIDE SERVICES	30,000	36,916	34,000	41,000	34,000	34,000	34,000
100-5542-410	REPAIR & MAINTENANCE	-	8	10,000	22,260	17,000	17,000	17,000
100-5542-440	TRAINING & DEVELOPMENT	3,000	4,246	3,500	3,500	6,500	6,500	6,500
100-5542-470	UTILITIES	36,000	36,861	36,000	38,000	36,000	36,000	36,000
100-5542-480	CHEMICALS	-	-	-	-	2,000	2,000	2,000
100-5542-500	EVENT/TRIP EXPENDITURES	500	350	500	500	500	500	500
		<u>105,500</u>	<u>110,236</u>	<u>120,000</u>	<u>139,260</u>	<u>132,000</u>	<u>132,000</u>	<u>132,000</u>
<b>TOTAL AQUATIC CENTER</b>		<b>352,157</b>	<b>335,075</b>	<b>356,404</b>	<b>369,746</b>	<b>366,816</b>	<b>366,816</b>	<b>366,816</b>
<b>TOTAL RECREATION</b>		<b>904,931</b>	<b>957,082</b>	<b>915,130</b>	<b>954,782</b>	<b>1,049,631</b>	<b>1,049,631</b>	<b>1,119,773</b>



## 2026 City of Middleton Budget

### PARKS

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>WAGES</b>								
100-5520-110	SALARIES-FULL-TIME	470,582	531,630	566,995	566,995	576,158	576,158	603,100
100-5520-114	WAGE RESERVE	-	-	-	-	-	-	-
100-5520-117	OVERTIME	5,000	9,968	10,000	10,000	10,000	10,000	10,000
100-5520-120	SEASONAL	95,000	58,151	100,000	105,000	141,600	115,000	115,000
	<b>TOTAL</b>	<b>570,582</b>	<b>599,750</b>	<b>676,995</b>	<b>681,995</b>	<b>727,758</b>	<b>701,158</b>	<b>728,100</b>
<b>PERSONNEL BENEFITS</b>								
100-5520-135	LONGEVITY	-	5,554	5,665	5,665	6,361	6,361	6,520
100-5520-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5520-192	RETIREMENT	32,815	36,287	40,495	40,495	42,661	42,661	44,612
100-5520-193	FICA	43,650	46,133	52,224	52,607	56,160	52,978	56,199
100-5520-194	HEALTH INSURANCE	96,630	98,253	97,256	97,256	99,452	99,452	99,452
100-5520-195	DENTAL INSURANCE	9,882	11,065	10,436	10,436	12,392	12,392	12,756
	<b>TOTAL</b>	<b>182,977</b>	<b>197,293</b>	<b>206,076</b>	<b>206,459</b>	<b>217,026</b>	<b>213,844</b>	<b>219,539</b>
<b>OPERATING EXPENSES</b>								
100-5520-220	SUPPLIES & MATERIALS	60,000	59,562	60,000	61,000	62,500	62,500	62,500
100-5520-221	SUPPLIES & MATERIALS (PPE)	-	-	-	-	-	-	-
100-5520-222	SUPPLIES & MATERIALS (FALL Z)	-	-	-	-	-	-	-
100-5520-280	COMMUNICATIONS	5,400	8,346	8,500	9,330	10,500	10,500	10,500
100-5520-310	OUTSIDE SERVICES	17,400	40,103	32,400	40,000	42,500	42,500	42,500
100-5520-410	EQUIPMENT MAINTENANCE	70,759	59,321	70,759	65,000	65,500	65,500	65,500
100-5520-420	MOTOR FUEL & LUBE	35,066	26,932	35,066	28,000	28,000	28,000	28,000
100-5520-440	TRAINING	3,500	3,852	3,500	3,500	3,500	3,500	3,500
100-5520-470	UTILITIES	39,000	44,885	48,000	48,000	48,000	48,000	48,000
100-5520-480	TREE PLANTING & REMOVAL	-	-	-	-	-	-	-
100-5520-490	OTHER OPERATING EXPENSES	51,680	54,990	51,680	55,000	56,000	56,000	56,000
100-5520-491	JANITORIAL SERVICES	-	-	-	-	-	-	-
100-5520-492	WATER SERVICES	30,000	31,414	35,000	35,000	40,000	40,000	40,000
100-5520-800	CAPITAL OUTLAY	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>312,805</b>	<b>329,405</b>	<b>344,905</b>	<b>344,830</b>	<b>356,500</b>	<b>356,500</b>	<b>356,500</b>
<b>TOTAL PARKS</b>		<b>1,066,364</b>	<b>1,126,448</b>	<b>1,227,976</b>	<b>1,233,284</b>	<b>1,301,284</b>	<b>1,271,502</b>	<b>1,304,139</b>



## 2026 City of Middleton Budget

RECREATION		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
		<b>RECREATION ADMINISTRATION</b>						
<b>WAGES</b>								
100-5530-110	SALARIES-FULL-TIME	216,910	260,263	203,992	203,992	269,082	269,082	329,515
100-5530-120	SEASONAL	35,000	30,195	44,000	44,000	34,000	34,000	34,000
100-5530-135	LONGEVITY	-	-	-	-	-	-	-
		<u>251,910</u>	<u>290,458</u>	<u>247,992</u>	<u>247,992</u>	<u>303,082</u>	<u>303,082</u>	<u>363,515</u>
<b>PERSONNEL BENEFITS</b>								
100-5530-192	RETIREMENT	14,967	13,848	14,177	14,177	19,374	19,374	23,725
100-5530-193	FICA	19,271	21,317	18,971	18,971	23,951	23,951	27,809
100-5530-194	HEALTH INSURANCE	45,760	45,091	46,628	46,628	72,168	72,168	73,668
100-5530-195	DENTAL INSURANCE	4,056	3,848	3,848	3,848	6,395	6,395	6,395
		<u>84,054</u>	<u>84,104</u>	<u>83,624</u>	<u>83,624</u>	<u>121,888</u>	<u>121,888</u>	<u>131,597</u>
<b>OPERATING EXPENSES</b>								
100-5530-210	OFFICE SUPPLIES	2,000	3,129	3,200	4,000	3,200	3,200	3,200
100-5530-220	SUPPLIES/MATERIALS (REC DESK)	7,000	8,872	9,000	9,500	9,000	9,000	9,000
100-5530-260	ADVERTISING & PRINTING	27,000	25,778	27,000	27,000	27,000	27,000	27,000
100-5530-280	COMMUNICATIONS	1,190	3,622	2,890	3,900	4,090	4,090	4,090
100-5530-440	TRAINING & DEVELOPMENT	4,000	4,968	4,500	4,500	4,500	4,500	4,500
100-5530-470	UTILITIES	-	-	-	-	-	-	-
		<u>41,190</u>	<u>46,369</u>	<u>46,590</u>	<u>48,900</u>	<u>47,790</u>	<u>47,790</u>	<u>47,790</u>
<b>TOTAL RECREATION ADMINISTRATION</b>		<b>377,154</b>	<b>420,931</b>	<b>378,206</b>	<b>380,516</b>	<b>472,760</b>	<b>472,760</b>	<b>542,902</b>



## 2026 City of Middleton Budget

RECREATION	2024		2025		2026		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	<b>RECREATION PROGRAMMING</b>						
<b>WAGES</b>							
100-5531-114 SEASONAL	80,000	86,919	83,000	87,000	87,000	87,000	87,000
	80,000	86,919	83,000	87,000	87,000	87,000	87,000
<b>PERSONNEL BENEFITS</b>							
100-5531-189 WORK PERM. REIMBURSEMENTS	-	-	100	100	100	100	100
100-5531-193 FICA	6,120	5,998	6,120	6,120	6,655	6,655	6,655
	6,120	5,998	6,220	6,220	6,755	6,755	6,755
<b>OPERATING EXPENSES</b>							
100-5531-220 SUPPLIES & MATERIALS	28,000	33,986	33,000	38,000	33,000	33,000	33,000
100-5531-310 CONTRACTED PROGRAMING	50,000	68,184	50,000	70,000	75,000	75,000	75,000
100-5531-480 FACILITY RENTALS	6,500	3,225	3,300	-	3,300	3,300	3,300
100-5531-500 EVENT/TRIP EXPENDITURES	5,000	2,668	5,000	3,300	5,000	5,000	5,000
	89,500	108,063	91,300	111,300	116,300	116,300	116,300
<b>TOTAL RECREATION PROGRAMMING</b>	<b>175,620</b>	<b>200,980</b>	<b>180,520</b>	<b>204,520</b>	<b>210,055</b>	<b>210,055</b>	<b>210,055</b>



## 2026 City of Middleton Budget

### RECREATION

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>AQUATIC CENTER</b>								
<b>WAGES</b>								
100-5542-114	SEASONAL	158,986	164,420	154,986	155,000	154,986	154,986	154,986
100-5543-114	SEASONAL	30,237	24,089	28,237	27,000	28,237	28,237	28,237
100-5544-114	SEASONAL	39,720	24,239	34,720	33,000	34,720	34,720	34,720
		<u>228,943</u>	<u>212,748</u>	<u>217,943</u>	<u>215,000</u>	<u>217,943</u>	<u>217,943</u>	<u>217,943</u>
<b>PERSONNEL BENEFITS</b>								
100-5542-189	WORK PERM. REIMBURSEMENTS	200	-	200	160	200	200	200
100-5542-193	FICA	11,415	8,419	12,162	12,162	11,857	11,857	11,857
100-5543-193	FICA	3,060	1,843	3,060	3,060	2,160	2,160	2,160
100-5544-193	FICA	3,039	1,829	3,039	104	2,656	2,656	2,656
		<u>17,714</u>	<u>12,091</u>	<u>18,461</u>	<u>15,486</u>	<u>16,873</u>	<u>16,873</u>	<u>16,873</u>
<b>OPERATING EXPENSES</b>								
100-5542-200	FEES	-	-	-	-	-	-	-
100-5542-210	OFFICE SUPPLIES	-	-	-	-	-	-	-
100-5542-220	SUPPLIES & MATERIALS	11,000	12,001	11,000	12,000	11,000	11,000	11,000
100-5542-221	CONCESSION MERCHANDISE	25,000	19,855	25,000	22,000	25,000	25,000	25,000
100-5542-310	OUTSIDE SERVICES	30,000	36,916	34,000	41,000	34,000	34,000	34,000
100-5542-410	REPAIR & MAINTENANCE	-	8	10,000	22,260	17,000	17,000	17,000
100-5542-440	TRAINING & DEVELOPMENT	3,000	4,246	3,500	3,500	6,500	6,500	6,500
100-5542-470	UTILITIES	36,000	36,861	36,000	38,000	36,000	36,000	36,000
100-5542-500	EVENT/TRIP EXPENDITURES	500	350	500	500	500	500	500
		<u>105,500</u>	<u>110,236</u>	<u>120,000</u>	<u>139,260</u>	<u>132,000</u>	<u>132,000</u>	<u>132,000</u>
<b>TOTAL AQUATIC CENTER</b>		<b>352,157</b>	<b>335,075</b>	<b>356,404</b>	<b>369,746</b>	<b>366,816</b>	<b>366,816</b>	<b>366,816</b>
<b>TOTAL RECREATION</b>		<b>904,931</b>	<b>957,082</b>	<b>915,130</b>	<b>954,782</b>	<b>1,049,631</b>	<b>1,049,631</b>	<b>1,119,773</b>



**CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2026**

**Parks & Recreation Department**

**DEPARTMENT: Parks & Recreation**

**DIRECTOR: Kiley Scherer**

**OUR PURPOSE:**

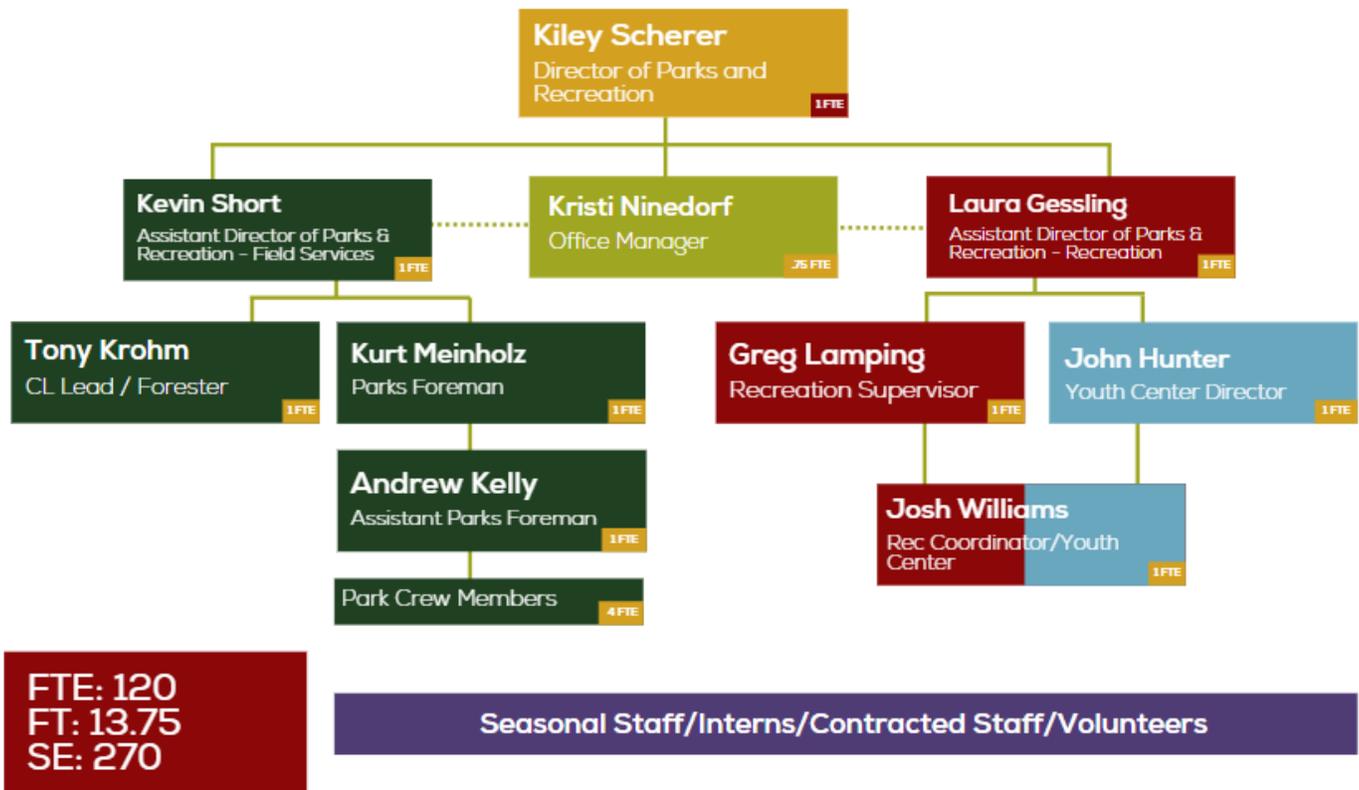
The Middleton Parks & Recreation Department’s purpose is to serve as a catalyst in the development, initiation, coordination, and the support for a variety of leisure time activities and facilities for all community members.

**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 that provide both active and passive outdoor recreation opportunities and facilities to meet current and future community needs.
2. Ensure parks, recreation lands, facilities, and programs are inclusive and accessible, with special attention to the needs of seniors and persons with disabilities.
3. Coordinate subdivision review with all departments to ensure adequate, suitable parkland dedication that meets outdoor recreation standards.
4. Collaborate with the City of Middleton, Middleton-Cross Plains Area School District, and other public recreation agencies to coordinate development, use, and maintenance of recreational lands and facilities.

### **Recreation:**

1. Plan, direct, and evaluate a comprehensive program of recreational and leisure activities for all ages, groups, and interests in the community. Ensure programming is equitable, inclusive, and responsive to diverse and underserved populations.
2. Operate and maintain the Bauman Community Pool, Hubbard Activity Center, and Youth Center.
3. Recruit, hire, train, supervise, and evaluate interns, administrative and seasonal employees.
4. Manage administrative functions including program registration, facility reservations, payroll processing, and fiscal oversight of cost centers.
5. Partner with the School District and other organizations to maximize use of all available recreation facilities.
6. Evaluate participation levels, satisfaction, and community impact to guide future program development.

### **Conservancy:**

1. Protect and restore native landscapes and designated Conservancy Lands to maintain and improve natural habitat, scenic beauty, passive recreation and outdoor education for persons of all ages and abilities.
2. Promote conservation of wildlife and wildlife habitat in Middleton's Conservancy Lands through education and public awareness.
3. Expand partnerships for maintenance of Conservancy Lands through hands-on restoration and learning opportunities for the residents of Middleton.
4. Increase physical connections between Middleton's Conservancy Lands and other adjacent and regional conservation areas including corridors and linkages with other government/municipals lands of similar management.
5. Improve water quality across Conservancy Lands and its watersheds.
6. Integrate the Conservancies' uses with Parks & Stormwater Management features.

### **Forestry:**

1. Maintain the city's 9,167 street trees, 2,210 parkland trees, and thousands of conservancy land trees.
2. Expand an equitable urban tree canopy to provide health, social, ecological, and economic benefits to all residents.
3. Foster community engagement in local urban forest planning and stewardship.
4. Improve our urban forests resilience to climate change, pests and storm events through best management and maintenance practices.
5. Maintain an up-to-date tree inventory to guide planning, risk management, and maintenance.
6. Conduct regular safety inspections and address hazardous trees in public areas.

### **Trails:**

1. Maintain a safe, accessible, and interconnected trail network for walking, biking, and multi-use recreation.
2. Promote equitable trail access by removing barriers and enhancing wayfinding and signage.
3. Monitor and maintain trail surfaces, structures, and amenities to ensure safety and sustainability.
4. Track and analyze trail use data to guide planning and investment.

## **2026 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. Clearly define what qualifies as parkland to guide park acquisition policy decisions and update associated park impact fees, improvement fees, and fees-in-lieu-of-parks.
- c. Complete Playground Replacements at Hawkridge, Stonefield and Middleton Hills South Park to realign with the 25-year playground replacement plan.
- d. Update the shelter, field and court reservation policies, fee structure, and process to ensure services are not subsidized and are equitably provided.
- e. Create more equitable user group agreements that follow the departments defined Financial Sustainable Strategy and policy.
- f. Complete comprehensive ADA audit and transition plan to evaluate existing accessibility features, identify barriers and provide a prioritized improvement plan. Continue to plan and construct identified ADA improvements.
- g. Improve vegetation management and water quality at Lakeview Park and Lake Street Park, incorporating community education and promoting park use.
- h. Enhance safety and reduce deferred maintenance through intentional resource allocation, maintenance and replacements of park assets.

### **2. CONSERVANCY**

- a. Funding and hiring of 1 Full Conservancy Lands Technician.
- b. Continued efforts in trail maintenance and the creation of a five-year maintenance program through GIS inventorying and data collection.
- 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. Continue Volunteer Work Days.
- g. Continued cooperation with the Friends of Pheasant Branch for stewardship of the Pheasant Branch Conservancy.
- h. Complete Trails Dashboard to highlight GIS mapping and inventory of the current system and develop maintenance program to prioritize work and allocate resources effectively.

### **3. FORESTRY**

- a. Funding and hiring of 1 Full Time Urban Forestry Technician.
- b. Prune young trees in the southeastern portion of the city.
- c. Plant 80 new trees in the southeastern portion of the city.
- d. Remove all trees identified as "Removal" in the northeaster portion of the city.
- e. Prune all trees identified as "Priority" or "Monitor" in the northeastern portion of the city.
- f. Retain our status as a Tree City USA recipient
- g. Complete Management Plan associated with the 2025 Street Tree Inventory project.
- h. Identify and implement the necessary policies and processes for the City's forestry management plan to ensure effective and efficient execution.

### **4. RECREATION**

- a. Host the second annual Recreation Retreat to collaborate on division challenges and goals, assign tasks, and establish measurable outcomes.
- b. Pilot one-day programs to gauge participant interest and identify opportunities for new programming efforts.
- c. Develop and implement a sponsorship program to generate revenue and reduce subsidization, supporting long-term financial sustainability.'
- d. Establish registration processes and policies for Bock Community Garden and add the Easter Egg Hunt as a partnership program.
- e. Reduce barriers in the registration process by creating Spanish translation guides for the recreation guide, registration software, and scholarship applications.
- f. Develop and implement a financial sustainability strategy, including a policy to guide future user group agreements and a pricing structure for all of our department City services.

- g. Convert current part-time Communications Intern (1,200 hours) into a full-time Marketing & Outreach Specialist to support the entire Department’s communications, marketing, and outreach and oversee the development of a new sponsorship program.
5. YOUTH CENTER
- a. Develop and implement a sponsorship program to generate program revenue and reduce program subsidization, supporting long-term financial sustainability.
  - b. Update registration and communication process to align with recreation program policies and utilize the current software program (RecDesk).
  - c. Implement School Day off and other middle school youth programs to increase revenue and support long-term financial sustainability to evaluate the membership fee. Explore opportunities to expand after school programming to include younger grade levels.
  - d. Evaluate participation and membership fees for summer and school year program.
6. AQUATICS
- a. Develop and implement a sponsorship program to increase revenue and reduce facility and program subsidization, supporting long-term financial sustainability.
  - b. Expand staff certification as Water Safety Instructors and Lifeguard Instructors through the American Red Cross to strengthen training capacity.
  - c. Achieve an 80% or higher staff return rate to maintain consistency, experience, and program quality.
  - d. Complete pump room repairs, including full replacement of all valves, pumps/motors, and other necessary repairs to ensure reliable and compliant facility operations.

**SIGNIFICANT ISSUES IN 2025:**

1. Additional professional staffing is necessary to continue improving our public lands to include forestry and conservancy lands 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. The Walter Bauman Aquatic Center is an aging facility in need of signification 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 2026 season, the pool basin needs to be repainted, decking needs to be repaired, and slide footings need to be repaired to meet code requirements and improve safety.
3. Our goal is to provide services that keep our Parks, Urban Forest, and Conservancy Lands in good standing. This means responsibly maintaining the lands and assets we currently have while being good stewards of residents’ tax dollars. Without adequate staffing, planning, and funding, the department is unable to keep up with ongoing maintenance needs. This shortfall increases the gap in deferred maintenance and limits our ability to provide consistent, high-quality service to the community. The challenge continues to grow as additional multi-use path segments are added, the public’s expectations for a higher “standard level of service” increase, and new parkland is added through City growth. Each of these factors expands our responsibilities without a proportional increase in resources. To effectively serve the community, an increase in staffing is necessary. Additional capacity will allow the department to address the backlog of deferred maintenance—such as pruning blocks, tree removals, and trail upkeep—while also positioning us to be proactive rather than reactive in our maintenance approach. This shift is essential to both reduce long-term costs and provide reliable, equitable service to residents.
4. The department’s current user group agreements are inequitable, resulting in a disproportionate use of resources and staff time. These agreements often subsidize certain groups at levels that are not sustainable, creating financial strain and limiting the department’s ability to allocate resources effectively. In addition, the lack of consistency in fee structures and responsibilities creates barriers to access for the broader community by reducing availability, affordability, and fairness in the use of public facilities. Addressing these inequities is critical to ensuring long-term financial sustainability, efficient use of staff resources, and equitable community access to programs and facilities.
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.

## **2025 HIGHLIGHTS:**

### **1. PARKS**

- a. Collected pictures of entire parks system and all city owned assets for asset management & marketing materials.
- b. Completed the inventory of our Celebration Bench Program to guide future replacements and new installations in the parks and conservancy system.
- c. Replacement of outdated entrance signage throughout the parks system.
- d. Upgraded shelter door hardware and rekeyed facilities to reduce the damage, lower maintenance costs, and create operational efficiencies.
- e. Began Parisi Park Shelter improvement to replace existing shelter with new facility featuring three year-round restrooms, a reservable open air shelter, and storage area to service the park and creek corridor multi-use path.
- f. Made safety and user-experience improvements at the MRD Dog Park and initiated planning for a broader dog exercise area improvement plan.
- g. Celebrated the Grand Opening of Lake Street Park, the City's only lakefront park, which enhances water quality, provides recreational opportunities, serves as the Fire Rescue boat site, and introduces the first public art installation through the ½% Arts program.
- h. Advanced construction of two new tennis and six pickleball court facility at Lakeview Park.
- i. Completed a full reconstruction of Middleton Hills Basketball Court, now the only full-size regulation court in the system.
- j. Planning and preparing for upcoming park improvements, including the Lakeview Park entrance reconstruction, FFMP soccer stadium ADA compliance upgrades, multiple playground replacements, and Parisi Park shelter replacement.

### **2. CONSERVANCY**

- a. The 2025-2030 Conservancy Lands Plan was adopted by the Common Council on May 6, 2025, through Resolution 2025-26.
- b. John C. Bock Community Forest management plan is being updated from 2009 Plan and Graber Pond Conservancy management plan is being updated from the 2006 Plan.
- c. The Bock Hayfield East Prairie Reconstruction is in its first growing season after being planted over the winter. Once established, the Hayfield will help to connect the Bock Community Forest to the Pheasant Branch Conservancy.
- d. On-going stewardship and restoration of native landscapes in Middleton Hills Conservancy, Bock Community Forest, Tiedeman & Stricker Pond Conservancies, Graber Pond Conservancy, and the Pheasant Branch Creek Corridor.
- e. As part of ongoing stewardship, establishment of native vegetation, and invasive species control, Parks Crew and Adaptive Restoration conducted prescribed burns of units in the Pheasant Branch Conservancy, the Pheasant Branch Creek Corridor, Confluence Pond, Middleton Hills Glacier Ridge, Graber Pond Conservancy, and Stricker Pond Conservancy.
- f. Delineation of the northern property line of the Pheasant Branch Creek Corridor. This line will be marked with property markers.
- g. Seed Collection Program: Conservancy Lands staff, Oakhill Correctional crew, Friends of Pheasant Branch, and volunteers from Clean Lakes Alliance and local businesses collect native plant seeds on Conservancy Lands to be used in restorations and native vegetation establishment.

### **3. FORESTRY**

- a. 50 bareroot trees have been grown out in the gravel bed nursery for planting as street trees.
- b. A total of 86 street trees will be planted throughout the City by Department staff
- c. A total of 62 street trees were planted in the developments of Redtail Ackers and Redtail Ridge.
- d. Bluestem Forestry Consulting will complete the remainder of the Street Tree Inventory Project.
- e. Department staff completed training and structure pruning on all 243 trees identified as "Training Prune" in the east-central portion of the city.

- f. Contractor Crews will remove all 161 trees identified as "Removal", will prune all 224 trees identified as "Priority Prune" and will prune 59 out of 1,607 trees identified as "Routine Prune" in the southeast portion of the city.
  - g. The Third Grade Class at Elm Lawn Elementary School, along with Department Staff, planted a dawn-redwood tree on school property as part of the City's Arbor Day Celebration.
  - h. As part of a cost-sharing grant with the State Department of Natural Resources, Department staff attended the Urban and Community Forestry Society's (UCFS) Municipal Forestry Institute.
  - i. Department Staff attended the Wisconsin Arborist Association Annual Urban Forestry Conference.
4. RECREATION
- a. Fully implemented a new Point-of-Sale and payment software system to streamline and manage all online and in-person registration transactions.
  - b. Expanded dance programming to include international styles of dance.
  - c. Increase in revenue through new program offerings such as Intro to Pickleball, music lessons, bags league, whiffle ball, disc golf, pickleball ladder and tennis match-play.
  - d. Updated Resident and Non-Resident policy to more clearly apply registration and membership fees.
  - e. Delivered interactive staff training to improve program effectiveness while increasing awareness of community programming.
  - f. Updated agreement template for Contracted Classes to ensure responsibilities are clearly defined prior to program launch, creating greater administrative efficiency.
5. YOUTH CENTER
- a. Held a successful Spring Cultural Showcase event highlighting the Youth Center participants and raising community awareness.
  - b. Maintained participant to staff ratio despite the sunsetting of the AmeriCorps Program.
  - c. Increase in funding through the United Way Impact Grant and MCPASD contributions, moving towards a higher cost recovery model.
  - d. Quadrupled survey response rate from previous years, with 98% rating the Youth Center 4-5 on a 1-5-point scale.
  - e. Completed the annual service project with restoration efforts in Pheasant Branch Conservancy – Creek Corridor.
6. AQUATICS
- a. Streamlined swim lesson registration, creating an improved experience for both staff and participants.
  - b. Ensured that all lifeguard staff also serve as swim instructors or instructor aides in the Learn-to-Swim program.
  - c. Successfully staffed the Aquatic Facility in all positions prior to training, an achievement during a national lifeguard shortage.
  - d. Completed pump room improvements to extend facility longevity and increase operational efficiency, including feature pump and plumbing replacements and pool heater upgrades.
  - e. Rebranded the facility with a new name, Bauman Community Pool, along with updated signage, logo, and a community mural to enhance identity and create lasting childhood memories.
  - f. Fully implemented a new Point-of-Sale and payment software system to streamline and manage all facility transactions.



## 2026 City of Middleton Budget

### PLANNING REVENUES

	2024		2025		2026		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>LICENSES &amp; PERMITS</b>							
100-4440-00	ZONING BOARD OF APPEALS	2,000	500	1,000	1,000	1,000	1,000
		2,000	500	1,000	1,000	1,000	1,000
<b>PUBLIC CHARGES FOR SERVICES</b>							
100-4684-00	PLAN COMMISION CHARGES	20,000	29,605	21,000	21,000	21,000	21,000
	TOTAL	20,000	29,605	21,000	21,000	21,000	21,000
<b>MISCELLANEOUS REVENUES</b>							
100-4845-00	ZONING PERMIT FEES	18,000	41,213	18,000	30,000	20,000	20,000
100-4845-01	ZONING LETTER	1,000	600	1,000	1,000	1,000	1,000
	TOTAL	19,000	41,813	19,000	31,000	21,000	21,000
<b>TOTAL PLANNING REVENUES</b>		<b>41,000</b>	<b>71,918</b>	<b>41,000</b>	<b>53,000</b>	<b>43,000</b>	<b>43,000</b>



## 2026 City of Middleton Budget

### PLANNING

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>WAGES</b>								
100-5631-110	SALARIES-FULL-TIME	375,347	373,971	409,444	409,444	384,665	384,665	420,176
100-5631-111	INTERN	8,480	5,161	8,480	8,480	8,480	8,480	8,480
100-5631-112	PART-TIME WAGES	-	-	-	-	-	-	-
100-5631-118	SALARIES-FULL-TIME	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>383,827</b>	<b>379,132</b>	<b>417,924</b>	<b>417,924</b>	<b>393,145</b>	<b>393,145</b>	<b>428,656</b>
<b>PERSONNEL BENEFITS</b>								
100-5631-135	LONGEVITY	-	-	-	-	-	-	-
100-5631-192	RETIREMENT	25,899	25,248	28,456	28,456	27,696	27,696	30,253
100-5631-193	FICA	29,363	28,599	32,271	32,271	30,076	30,076	32,792
100-5631-194	HEALTH INSURANCE	55,604	40,501	50,483	50,483	46,568	46,568	49,894
100-5631-195	DENTAL INSURANCE	5,479	5,478	6,353	6,353	4,666	4,666	4,901
100-5631-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>116,345</b>	<b>99,826</b>	<b>117,563</b>	<b>117,563</b>	<b>109,006</b>	<b>109,006</b>	<b>117,840</b>
<b>OPERATING EXPENSES</b>								
100-5631-210	OFFICE SUPPLIES	2,500	1,949	2,500	2,500	2,500	2,500	2,500
100-5631-260	ADVERTISING & PRINTING	4,550	3,537	4,550	4,550	4,550	4,550	4,550
100-5631-280	COMMUNICATIONS	600	-	-	-	-	-	-
100-5631-310	OUTSIDE SERVICES	7,000	140	7,000	2,000	7,000	7,000	7,000
100-5631-320	PROFESSIONAL SERVICES	500	-	500	500	500	500	500
100-5631-440	TRAINING	7,100	5,453	7,100	7,100	7,100	7,100	7,100
100-5631-490	OTHER OPERATING EXPENSES	1,000	1,090	1,000	500	1,000	1,000	1,000
	<b>TOTAL</b>	<b>23,250</b>	<b>12,169</b>	<b>22,650</b>	<b>17,150</b>	<b>22,650</b>	<b>22,650</b>	<b>22,650</b>
<b>TOTAL PLANNING</b>		<b>523,422</b>	<b>491,127</b>	<b>558,137</b>	<b>552,637</b>	<b>524,801</b>	<b>524,801</b>	<b>569,146</b>



**CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2026**

**Planning and Community Development**

**DEPARTMENT: Planning and Community Development**

**DIRECTOR: Abby D. Attoun, AICP**

**MISSION:**

To guide the future growth, development, and sustainability of the city through plans and policies that enhance the quality of life, grow the local economy, promote environmental stewardship, and provide equitable outcomes for all residents.

<b>AUTHORIZED POSITION LIST</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
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	.5	.5	.5	0	0
Placemaking Planner	0	0	0	1	1
<b>Totals</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>5</b>	<b>5</b>

**2026 GOALS:**

1. Project management (public engagement and information) for the Community Campus Plan (Strategic Plan Priority).
2. Complete the plan for use of the TID #3 affordable housing extension funds and begin implementation (Strategic Plan Priority).
3. Update the Active Transportation Plan.
4. Complete 2026 capital budget items if funded by Common Council
5. Complete previously funded capital budget items:
  - a. Buildout of electric vehicle infrastructure to serve the City fleet (Strategic Plan Priority)
  - b. Completion of the LED streetlight replacement program (Strategic Plan Priority)
  - c. Additional bus stop improvements
6. Continued implementation of the Sustainability Purchasing Policy (Strategic Plan Priority).
7. Programming the Stone Horse Green (Strategic Plan Priority).

**SIGNIFICANT ISSUES IN 2025:**

1. Workload, responsibility, and prioritization of opportunities.
2. Continued plan review with the increased development activity in our community, including project coordination for larger developments like Redtail Ridge, Belle Farm, and Pheasant Crossing.
3. Continued grant administration. The Planning & Community Development Department is currently administering \$5 million in grant funding, but will finalize reporting on the \$3 million CDBG-DR grant for The Mill Apartments soon.
4. Continue providing support to the 12 Committees and Commissions that the Planning & Community Development Department staffs.
5. Tax Incremental Districts (TIDs) #3 and #5 administration, and creation of new TID(s).

WORKLOAD ACTIVITIES	2023 Actual	2024 Actual	2025 12 Mo. Est.	2025 As of 6/30	2026 Projected
Design Review/Site Plan Review	17	17	12	14	25
Ordinance Amendments	9	14	5	10	15
SIP's and Modifications	26	19	20	5	10
Misc. (TIF, plans, agreements, etc.)	11	16	15	7	10
Cond. Use Permits	1	4	5	2	5
Subdivisions and CSM's	3	11	5	4	5

YEAR OF LAST UPDATE	2021	2022	2023	2024	2025
Comprehensive Plan	2006	2021	2021	2023	2023
Chapter 10 - Zoning Ordinance <sup>1</sup>	1984	1984	1984	1984	2024 <sup>2</sup>
Chapter 19 – Subdivision Ordinance <sup>1</sup>	1981	1981	1981	1981	1981 <sup>3</sup>
Chapter 29 – Wetland Zoning Ordinance <sup>1</sup>	1994	1994	1994	1994	1994
Official Map <sup>1</sup>	2018	2018	2022	2022	2024
Chapter 22 - Sign Ordinance	2009	2009	2009	2009	2024 <sup>2</sup>
Chapter 33 – Lighting Ordinance	2009	2009	2009	2009	2024
Bicycle and Pedestrian Plan	2009	2009	2009	2009	2009 <sup>3</sup>
Sustainability Plan	2010	2010	2022	2022	2022
Public Art Plan	2009	2021	2021	2021	2021
University Avenue Corridor Plan	N/A <sup>4</sup>	N/A <sup>3</sup>	2022	2022	2022
Allen / Century Corridor Plan	2007	2007	2007	2007	2007
Parmenter Corridor Plan	2008	2008	2008	2008	2008

Year displayed is the year of last comprehensive update to the document going into the new year in the column.

<sup>1</sup> Section 66.1001(3) of the Wisconsin Statutes states that if a local government “enacts or amends” any of these ordinances, the ordinance shall be consistent with that local government's comprehensive plan

<sup>2</sup> Updated again in 2025

<sup>3</sup> An update is currently underway.

<sup>4</sup> A University Avenue Corridor Plan was drafted in 2009, but was not adopted by the City.

### PERFORMANCE MEASURES

Goal #	Department Objective	Strategy/ Measure	2023	2024	2025	2026
			Actual	Actual	Target	Target
H1	Increase the amount of housing units available in the City.	New housing units permitted	67	443	318 <sup>1</sup>	318 <sup>1</sup>
H1	Increase the amount of housing units available in the City.	New single-family and two-family housing units permitted	15	94		
H1	Increase the amount of housing units available in the City	New multi-family housing units permitted	52 <sup>2</sup>	349 <sup>3</sup>		
H1	Increase the amount of housing units available in the City	New income-restricted housing units permitted	30	0		

<sup>1</sup> A Road Map to Solving Dane County's Housing Crisis: Middleton needs an average of [318 new housing units](#) annually through 2040 to meet the projected need.

<sup>2</sup> The Mill Apartments (52-units)

<sup>3</sup> Greenway Mixed-Use (244-units), Redtail Ridge Building 1 on Lot 1 (105-units)



## 2026 City of Middleton Budget

### LAND CONSERVANCY OPERATIONS

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>WAGES</b>								
100-5620-110	SALARIES-FULL-TIME	-	52,772	37,481	37,481	97,331	97,331	99,148
100-5620-120	LTE'S	2,227	1,087	-	-	-	-	-
100-5620-135	LONGEVITY	-	-	-	-	-	-	-
	SALARIES-FULL-TIME	2,227	53,859	37,481	37,481	97,331	97,331	99,148
<b>PERSONNEL BENEFITS</b>								
100-5620-192	RETIREMENT	7,147	(2,573)	2,605	2,605	7,008	7,008	7,139
100-5620-193	FICA	7,924	3,739	2,867	2,867	7,446	7,446	7,585
100-5620-194	HEALTH INSURANCE	10,934	(1,997)	9,684	9,684	31,926	31,926	31,926
100-5620-195	DENTAL INSURANCE	2,731	-	1,093	1,093	3,441	3,441	3,474
	TOTAL	28,736	(830)	16,249	16,249	49,821	49,821	50,124
<b>OPERATING EXPENSES</b>								
100-5620-220	POND RESTORATION EXPENSES	9,540	10,080	9,540	-	12,097	9,540	9,540
100-5620-221	CREEK MAINTENANCE	10,500	11,005	10,500	-	12,774	10,500	10,500
100-5620-223	TRAIL MAINTENANCE EXPENSES	21,144	20,439	21,144	-	26,294	21,144	21,144
100-5620-224	GRANT MATCH	-	-	-	-	-	-	-
100-5620-225	DEER MANAGEMENT GRANT	-	-	-	-	-	-	-
100-5620-480	INVASIVE SPECIES CONTROL	70,000	81,129	70,000	-	80,992	70,000	70,000
100-5620-490	OTHER OPERATING EXPENSES	47,510	35,291	47,510	-	47,510	47,510	47,510
100-5620-990	CONSERVANCY LAND COMMISSION	-	-	-	-	-	-	-
	TOTAL	158,694	160,296	158,694	-	179,667	158,694	158,694
<b>TOTAL LAND CONSERVANCY OPERATIONS</b>		<b>189,657</b>	<b>213,325</b>	<b>212,424</b>	<b>53,730</b>	<b>326,819</b>	<b>305,846</b>	<b>307,966</b>



## 2026 City of Middleton Budget

### FORESTRY

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>WAGES</b>								
100-5611-110	SALARIES-FULL-TIME	58,339	37,571	37,482	37,482	97,331	37,760	39,577
100-5611-135	LONGEVITY	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>58,339</b>	<b>37,571</b>	<b>37,482</b>	<b>37,482</b>	<b>97,331</b>	<b>37,760</b>	<b>39,577</b>
<b>PERSONNEL BENEFITS</b>								
100-5611-192	RETIREMENT	3,542	10,151	3,857	3,857	7,008	2,719	2,850
100-5611-193	FICA	4,169	5,428	4,340	4,340	7,446	2,889	3,028
100-5611-194	HEALTH INSURANCE	8,034	950	8,433	8,433	30,968	9,684	10,642
100-5611-195	DENTAL INSURANCE	1,639	2,185	2,731	2,731	3,409	1,093	1,158
100-5611-199	EMPLOYEE HEALTH CONTRIB.(1%)	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>17,384</b>	<b>18,713</b>	<b>19,361</b>	<b>19,361</b>	<b>48,831</b>	<b>16,385</b>	<b>17,678</b>
<b>OPERATING EXPENSES</b>								
100-5611-220	SUPPLIES & MATERIALS	12,375	13,225	12,375	12,604	14,749	12,375	12,375
100-5611-310	OUTSIDE SERVICES	71,500	71,482	71,500	71,500	71,500	71,500	71,500
100-5611-320	OUTSIDE PRUNING SERVICES	125,000	125,000	125,000	225,000	278,712	125,000	125,000
100-5611-490	OTHER OPERATING EXPENSES	7,727	6,190	7,727	7,727	7,897	7,727	7,727
	<b>TOTAL</b>	<b>216,602</b>	<b>215,897</b>	<b>216,602</b>	<b>316,831</b>	<b>372,858</b>	<b>216,602</b>	<b>216,602</b>
<b>TOTAL FORESTRY</b>		<b>292,325</b>	<b>272,181</b>	<b>273,445</b>	<b>373,674</b>	<b>519,020</b>	<b>270,747</b>	<b>273,857</b>



## 2026 City of Middleton Budget

### OTHER GENERAL FUND OPERATING BUDGETS

	2024		2025		2026		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	<b>LEGAL COUNSEL</b>						
<b>OPERATING EXPENSES</b>							
100-5130-990 CITY ATTORNEY	240,320	190,642	245,220	245,220	255,029	255,029	255,029
100-5131-990 LEGAL COUNSEL - PERSONNEL	10,000	-	10,000	25,000	10,000	10,000	10,000
100-5131-991 LEGAL COUNSEL - STORMWATER	-	-	-	-	-	-	-
TOTAL	<u>250,320</u>	<u>249,987</u>	<u>255,220</u>	<u>270,220</u>	<u>265,029</u>	<u>265,029</u>	<u>265,029</u>
<b>TOTAL LEGAL COUNSEL</b>	<b>250,320</b>	<b>249,987</b>	<b>255,220</b>	<b>270,220</b>	<b>265,029</b>	<b>265,029</b>	<b>265,029</b>
<b>GENERAL PERSONNEL BENEFITS</b>							
<b>OPERATING EXPENSES</b>							
100-5190-991 INCOME CONTINUATION INSURANCE	-	-	-	-	-	-	-
100-5190-992 VISION CARE	-	541	-	300	-	-	-
100-5196-990 GROUP LIFE INSURANCE	25,000	24,943	25,000	25,000	25,000	25,000	25,000
TOTAL	<u>25,000</u>	<u>25,484</u>	<u>25,000</u>	<u>25,300</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
<b>TOTAL GENERAL PERSONNEL BENEFITS</b>	<b>25,000</b>	<b>25,484</b>	<b>25,000</b>	<b>25,300</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>RISK MANAGEMENT</b>							
<b>OPERATING EXPENSES</b>							
100-5194-990 PROPERTY & LIABILITY INSURANCE	375,000	375,000	375,000	375,000	375,000	375,000	375,000
TOTAL	<u>375,000</u>	<u>375,000</u>	<u>375,000</u>	<u>375,000</u>	<u>375,000</u>	<u>375,000</u>	<u>375,000</u>
<b>TOTAL RISK MANAGEMENT</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>
<b>NON-DEPARTMENTAL</b>							
<b>OPERATING EXPENSES</b>							
100-5810-220 SUPPLIES & MATERIALS WAYFORWARD	-	322	-	-	-	25,000	25,000
100-5810-320 PROFESSIONAL SERVICES	180,702	56,538	163,938	20,000	163,938	163,938	163,938
100-5810-422 FUEL	250	473	250	250	250	250	250
100-5810-890 MANUFACTURING ASSMT FEE	9,611	-	9,611	9,611	9,611	9,611	9,611
100-5810-990 MISC. EXPENSES	49,519	49,799	50,035	50,035	55,035	55,035	55,035
100-5810-992 BANK FEES	7,500	14,115	12,500	12,500	12,500	12,500	12,500
100-5810-998 SICK ACCRUAL ACTIVITY	250,000	432,133	250,000	250,000	250,000	250,000	250,000
100-5810-998 TOTAL	<u>497,582</u>	<u>553,380</u>	<u>486,334</u>	<u>342,396</u>	<u>491,334</u>	<u>516,334</u>	<u>516,334</u>
<b>TOTAL NON-DEPARTMENTAL</b>	<b>497,582</b>	<b>553,380</b>	<b>486,334</b>	<b>342,396</b>	<b>491,334</b>	<b>516,334</b>	<b>516,334</b>
<b>MISCELLANEOUS EXPENSES</b>							
<b>OPERATING EXPENSES</b>							
100-5191-990 TAX WRITE OFFS	11,461	5,161	5,725	10,483	5,725	5,725	5,725
100-5246-990 WEIGHTS & MEASURES	5,250	5,250	5,250	5,250	5,250	5,250	5,250
TOTAL	<u>16,711</u>	<u>10,411</u>	<u>10,975</u>	<u>15,733</u>	<u>10,975</u>	<u>10,975</u>	<u>10,975</u>
<b>TOTAL MISCELLANEOUS EXPENSES</b>	<b>16,711</b>	<b>10,411</b>	<b>10,975</b>	<b>15,733</b>	<b>10,975</b>	<b>10,975</b>	<b>10,975</b>
<b>TOTAL OTHER OPERATING BUDGETS</b>	<b>1,164,613</b>	<b>1,214,262</b>	<b>1,152,529</b>	<b>1,028,649</b>	<b>1,167,338</b>	<b>1,192,338</b>	<b>1,192,338</b>



## 2026 City of Middleton Budget

### TRANSFERS AND CONTINGENCY

	2024		2025		2026			
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
	<b>TRANSFERS</b>							
<b>OPERATING EXPENSES</b>								
100-5923-990	TRANSFER TO OPEB	-	-	-	-	-	-	
100-5923-992	TRANS TO LIBRARY OPS FD 212	1,597,392	1,597,392	1,651,797	1,651,797	1,683,279	1,663,279	1,726,842
100-5923-993	TRANS TO YOUTH CTR FD 214	95,886	95,886	95,886	95,886	95,800	95,800	96,020
100-5923-996	TRANS TO FD 412 PW CAPITAL	-	-	-	-	-	-	-
100-5923-997	TRANS TO FD 416 OTHER CAPITAL	11,500	11,500	450,000	450,000	-	-	-
100-5923-998	OTHER TRANSFER OUT	698,393	698,393	555,550	555,550	596,643	596,643	596,643
100-5923-999	TRANSFER TO DEBT SVC FD 300	-	-	-	-	-	-	-
100-5925-999	TRANSFER TO OPEB FUND	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>2,403,171</b>	<b>2,403,171</b>	<b>2,753,233</b>	<b>2,753,233</b>	<b>2,375,722</b>	<b>2,355,722</b>	<b>2,419,505</b>
<b>TOTAL TRANSFERS</b>		<b>2,403,171</b>	<b>2,403,171</b>	<b>2,753,233</b>	<b>2,753,233</b>	<b>2,375,722</b>	<b>2,355,722</b>	<b>2,419,505</b>
<b>CONTINGENCY</b>								
<b>OPERATING EXPENSES</b>								
100-7050-996	SAVINGS FROM VACANCIES	(65,000)	-	(150,000)	-	(150,000)	(150,000)	(175,000)
100-7050-997	EMERGENCY CONTINGENCY	-	-	-	-	-	-	-
100-7050-998	PERSONNEL CONTINGENCY	(150,000)	-	-	-	430,000	430,000	150,000
100-7050-999	RESERVE FOR CONTINGENCIES	88,500	-	138,775	-	133,756	133,756	133,756
	<b>TOTAL</b>	<b>(126,500)</b>	<b>-</b>	<b>(11,225)</b>	<b>-</b>	<b>413,756</b>	<b>413,756</b>	<b>108,756</b>
<b>TOTAL CONTINGENCY</b>		<b>(126,500)</b>	<b>-</b>	<b>(11,225)</b>	<b>-</b>	<b>413,756</b>	<b>413,756</b>	<b>108,756</b>
<b>TOTAL TRANSFERS AND CONTINGENCY</b>		<b>2,276,671</b>	<b>2,403,171</b>	<b>2,742,008</b>	<b>2,753,233</b>	<b>2,789,478</b>	<b>2,769,478</b>	<b>2,528,261</b>



## 2026 City of Middleton Budget

### TOURISM REVENUES

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TAXES								
201-4121-00	ROOM TAX	<u>1,425,496</u>	<u>1,588,917</u>	<u>1,552,645</u>	<u>1,552,645</u>	<u>1,588,900</u>	<u>1,588,900</u>	<u>1,588,900</u>
		1,425,496	1,588,917	1,552,645	1,552,645	1,588,900	1,588,900	1,588,900
<b>TOTAL TOURISM REVENUES</b>		<b>1,425,496</b>	<b>1,593,835</b>	<b>1,552,645</b>	<b>1,552,645</b>	<b>1,588,900</b>	<b>1,588,900</b>	<b>1,588,900</b>



## 2026 City of Middleton Budget

### TOURISM EXPENDITURES

	2024		2025		2026		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	<b>TOURISM ADMINISTRATION</b>						
<b>WAGES</b>							
201-5545-110 SALARIES-FULL-TIME	211,573	175,577	215,050	215,050	223,124	223,124	252,804
201-5545-135 LONGEVITY	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>211,573</b>	<b>175,577</b>	<b>215,050</b>	<b>215,050</b>	<b>223,124</b>	<b>223,124</b>	<b>252,804</b>
<b>PERSONNEL BENEFITS</b>							
201-5545-190 FRINGE BENEFITS	-	-	-	-	-	-	-
201-5545-192 RETIREMENT	14,599	11,745	14,946	14,946	16,065	16,065	18,202
201-5545-193 FICA	16,185	13,123	16,451	16,451	17,069	17,069	19,339
201-5545-194 HEALTH INSURANCE	32,448	29,155	46,628	46,628	37,916	37,916	37,916
201-5545-195 DENTAL INSURANCE	3,293	2,970	4,924	4,924	3,492	3,492	3,492
<b>TOTAL</b>	<b>66,525</b>	<b>56,993</b>	<b>82,949</b>	<b>82,949</b>	<b>74,542</b>	<b>74,542</b>	<b>78,949</b>
<b>OPERATING EXPENSES</b>							
201-5545-205 MEALS	2,000	1,681	2,000	1,530	2,000	2,000	2,000
201-5545-220 SUPPLIES & MATERIALS	4,000	3,172	4,000	2,000	4,800	4,800	4,800
201-5545-250 POSTAGE	2,100	1,961	2,100	2,000	2,500	2,500	2,500
201-5545-260 PRINTING	5,100	1,682	7,400	6,000	7,700	7,700	7,700
201-5545-270 WEB SITE	10,600	9,418	10,000	7,740	10,000	10,000	10,000
201-5545-280 COMMUNICATION	1,868	1,115	1,940	1,940	2,400	2,400	2,400
201-5545-340 BUILDINGS & GROUNDS MAINT	18,000	10,063	25,000	14,500	21,000	21,000	21,000
201-5545-440 TRAINING	24,000	15,278	24,000	18,000	24,000	24,000	24,000
201-5545-441 TRAVEL	15,000	2,248	15,000	7,000	14,000	14,000	14,000
201-5545-445 MILEAGE	200	-	200	-	200	200	200
201-5545-460 INSURANCE	2,600	2,450	2,800	2,800	2,900	2,900	2,900
201-5545-470 UTILITIES	7,500	2,504	7,500	3,800	4,500	4,500	4,500
201-5545-480 RESEARCH	64,400	12,190	64,900	50,664	42,000	42,000	42,000
201-5545-481 SOFTWARE	8,000	6,973	8,000	5,500	7,000	7,000	7,000
201-5545-482 BRAND REFRESH	-	-	-	-	-	-	-
201-5545-490 OTHER EXPENSES	7,000	3,422	7,000	-	7,000	7,000	7,000
<b>TOTAL</b>	<b>172,368</b>	<b>74,156</b>	<b>181,840</b>	<b>123,474</b>	<b>152,000</b>	<b>152,000</b>	<b>152,000</b>
<b>TOTAL TOURISM ADMINISTRATION</b>	<b>450,466</b>	<b>306,726</b>	<b>479,839</b>	<b>421,473</b>	<b>449,666</b>	<b>449,666</b>	<b>483,753</b>



## 2026 City of Middleton Budget

### TOURISM EXPENDITURES

	2024		2025		2026		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	<b>MOBILE VISITORS CENTER</b>						
<b>OPERATING EXPENSES</b>							
201-5543-420 MOTOR FUEL & LUBE	1,200	351	2,000	300	1,000	1,000	1,000
201-5543-460 INSURANCE	-	-	-	-	-	-	-
201-5543-490 OTHER EXPENSES	100	8	100	-	100	100	100
201-5543-800 CAPITAL OUTLAY	-	-	-	-	45,000	45,000	45,000
TOTAL	1,300	359	2,100	300	46,100	46,100	46,100
<b>TOTAL MOBILE VISITORS CENTER</b>	<b>1,300</b>	<b>359</b>	<b>2,100</b>	<b>300</b>	<b>46,100</b>	<b>46,100</b>	<b>46,100</b>
<b>OTHER TOURISM EXPENDITURES</b>							
<b>OPERATING EXPENSES</b>							
201-5531-990 TOURISM GRANTS	45,000	14,580	45,000	15,000	45,000	45,000	45,000
201-5531-991 MASC (SPORTS COMMISSION) GRANTS	40,000	10,000	40,000	2,000	40,000	40,000	40,000
201-5531-993 TRADE SHOW GRANTS	34,000	15,782	34,000	15,000	34,000	34,000	34,000
201-5531-995 DESTINATION PARTNERSHIP	125,000	73,098	125,000	75,500	125,000	125,000	125,000
201-5538-980 CITY BRANDING	-	-	-	-	-	-	-
201-5538-990 STREET BANNERS	-	-	-	-	-	-	-
201-5539-260 ADVERTISING	392,310	362,626	484,955	416,000	516,363	516,363	516,363
201-5539-265 BROCHURE EXPENSES	40,000	20,762	35,000	30,000	40,000	40,000	40,000
201-5540-490 OTHER EXPENSES	-	-	-	-	-	-	-
201-5540-990 PROMOTIONS	20,000	15,736	20,000	20,000	20,000	20,000	20,000
201-5541-990 DESTINATION MADISON PAYMENTS	233,920	270,110	260,000	260,000	271,000	271,000	271,000
201-5542-990 MARKETING EXPENSE - PILCH	-	-	-	-	-	-	-
201-5544-350 BUILDING MAINT. PROJECTS	13,000	9,132	-	-	6,000	6,000	6,000
201-5550-990 PUBLIC RELATIONS	10,500	9,268	11,000	7,500	9,200	9,200	9,200
201-5552-490 OTHER (TROLLEY EXPENSES)	-	-	-	-	-	-	-
201-5554-990 RESERVE FOR CONTINGENCY	20,000	6,873	20,000	-	20,000	20,000	20,000
201-5554-998 PERSONNEL CONTINGENCY	-	-	-	-	-	-	-
TOTAL	973,730	807,966	1,074,955	841,000	1,126,563	1,126,563	1,126,563
<b>TOTAL OTHER TOURISM EXPENDITURES</b>	<b>973,730</b>	<b>807,966</b>	<b>1,074,955</b>	<b>841,000</b>	<b>1,126,563</b>	<b>1,126,563</b>	<b>1,126,563</b>
<b>TOTAL TOURISM EXPENDITURES</b>	<b>1,425,496</b>	<b>1,115,051</b>	<b>1,556,894</b>	<b>1,262,773</b>	<b>1,622,329</b>	<b>1,622,329</b>	<b>1,656,416</b>



**CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2025**

**Tourism**

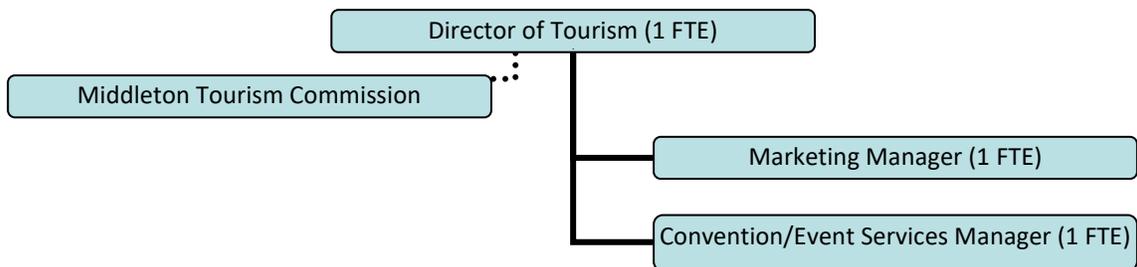
**DEPARTMENT: Tourism**

**DIRECTOR: Mari Olson**

**MISSION:**

*Visit Middleton’s mission is to promote the City of Middleton as a leisure destination and support its hospitality industry and local economy. (Adopted by MTC on April 15, 2025)*

**ORGANIZATIONAL CHART**



<b>AUTHORIZED POSITION LIST</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Director	1	1	1	1	1	1	1	1
Tourism Information Manager (Jan-June in 2019)	1	1	0	0	0	0	0	0
Event Coordinator Liaison (Jan.-March in 2019)	1	1	0	0	0	0	0	0
Marketing Manager	0	1	1	1	1	1	1	1
Convention/Events Services Manager	0	1	1	1	1	1	1	1
<b>Total</b>	<b>3</b>	<b>5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>*Marketing manager and Convention/events services manager positions created September and October 2019</b>								

## **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 generate overnight stays at Middleton hotel properties and promote local economic development
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

## **2026 GOALS:**

1. Review the organizational assessment and three-year strategic plan created by DMOProz and begin implementation of project and line items which MTC and CC agree upon
2. Continue to 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. Continue to expand on the Meeting Planner Incentive Initiative through the grant program and printed collateral

## **SIGNIFICANT ISSUES FORECAST FOR 2026:**

1. Hotel meeting and convention projections for 2025 are down nationwide and with the current political climate (tariffs affected inflation; costly new Visa protocols for visitors; Visa redactions and restrictions, and fear of ICE detainment for legal visitors, as well as countries boycotting American travel), the country has seen a downturn in international travel already and conferences with smaller turnouts. We predict that if the country stays on its current course, then smaller cities like Middleton will begin to see the affects as early as winter 2025, affecting bookings through 2027/2028 as the “trickledown effect” sets in. This being that larger cities which used to count on national and international travel, now have to focus on national and domestic; and then middle-sized cities begin competing with those larger markets and dipping into smaller markets to subsidize budgets; and smaller markets have no where else to turn because their domestic and regional markets are now being saturated by middle and large competitors’ sales and marketing.
2. The transfer of ownership for one Middleton hotel property left it without most of its previous connections and booked business and will take months to years to establish relationships with planners. Visit Middleton has already met with these partners and are working on a sales plan to assist.
3. During the pandemic, the forecast was that business travel would return by 2026. Prior to 2019, business travel was Middleton’s No. 1 hotel occupier. It no longer exists and there is no available research or anecdotal evidence to show that it will return in 2026 or in the subsequent years. Business travel is not part of Visit Middleton’s marketing strategy.
4. 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 a city program, 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.

5. Inflation has affected the cost of materials, marketing, membership fees, travel and conference/training fees, thus increasing some budget lines.
6. Workforce shortages in the tourism and hospitality industries have affected Middleton. Specifically, hotel staffing is very difficult to find and properties in Middleton are rarely at full-staff.

#### **DEPARTMENT ACCOMPLISHMENTS IN 2025:**

1. Visit Middleton completed its updated visitor experience project at the Middleton Visitors Center with enlarged and mounted historic photos; a new depot/train display case; and a beautiful historic mural of the railroad's timeline in Middleton. This project began in 2024 and was completed in 2025 with Laura Portz, convention and events services manager, leading.
2. Visit Middleton went out to RFP for an organizational assessment and strategic plan partner and hired DMOProz of Madison for the first half of this project, which began in July and will complete by year's end. The strategic plan will either be done before the end of the year, as well, or be rolled over into early 2026. This assessment is looking at the department as a whole, its partnerships, staffing, and assessing whether the tourism department should privatize.
3. The local historical society assisted Visit Middleton with photos and fact-checking to create two new and free brochures for the public with an online GPS component for the Downtown History Walk and Landmark Tour. These brochures were designed in-house by Maggie Radl, marketing manager.
4. Visit Middleton's director, Mari Olson, joined the Destinations Wisconsin membership committee in 2025 and was asked to rewrite the application process for accreditation for both nonprofit and public Destination Marketing Organizations. Visit Middleton will submit its own application packet for accreditation before the end of 2025.
5. Visit Middleton completed a year-long process of renegotiating its agreement with Destination Madison to include more marketing deliverables. This is a three-year contract, required by the state statute overseeing public DMOs.
6. Visit Middleton will have a new, printed City of Middleton street map available for all residents and visitors before the end of the year. This project used to be under the Chamber of Commerce's purview but they retired the project. Visit Middleton offered to take it on.

(continued)

**GENERAL OVERVIEW OF TOURISM EFFORTS**

Below is a brief snapshot at some of Visit Middleton’s marketing efforts and services, but for a full view of creative, placement, stats and sales, please visit the online 2024 Annual Tourism Report ([visitmiddleton.com/annual-tourism-report/](http://visitmiddleton.com/annual-tourism-report/))

<b>WORKLOAD ACTIVITIES*</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Projected</b>
Marketing sweepstakes	4	4	1	2	2	2	2	1
Social media contests	0	12	1	11	10	14	8	13
Social media posts*	553	600	357	464	271	216	450	400
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	33	40
Partner e-newsletter	3	3	3	4	4	0	0	1
Special event permits	39	28	6	18	33	33	32	33
Convention services	17	10	2	8	19	25	20	25
Grants ( <i>tourism, tradeshow, MASC, destination partnership</i> )	18	20	3	17	13	23	16	15
Visitor Center Numbers	N/A				572	421	787	600



## 2026 City of Middleton Budget

### TOURISM EXPENDITURES

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>TOURISM ADMINISTRATION</b>								
<b>WAGES</b>								
201-5545-110	SALARIES-FULL-TIME	211,573	175,577	215,050	215,050	223,124	223,124	252,804
201-5545-135	LONGEVITY	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>211,573</b>	<b>175,577</b>	<b>215,050</b>	<b>215,050</b>	<b>223,124</b>	<b>223,124</b>	<b>252,804</b>
<b>PERSONNEL BENEFITS</b>								
201-5545-190	FRINGE BENEFITS	-	-	-	-	-	-	-
201-5545-192	RETIREMENT	14,599	11,745	14,946	14,946	16,065	16,065	18,202
201-5545-193	FICA	16,185	13,123	16,451	16,451	17,069	17,069	19,339
201-5545-194	HEALTH INSURANCE	32,448	29,155	46,628	46,628	37,916	37,916	37,916
201-5545-195	DENTAL INSURANCE	3,293	2,970	4,924	4,924	3,492	3,492	3,492
	<b>TOTAL</b>	<b>66,525</b>	<b>56,993</b>	<b>82,949</b>	<b>82,949</b>	<b>74,542</b>	<b>74,542</b>	<b>78,949</b>
<b>OPERATING EXPENSES</b>								
201-5545-205	MEALS	2,000	1,681	2,000	1,530	2,000	2,000	2,000
201-5545-220	SUPPLIES & MATERIALS	4,000	3,172	4,000	2,000	4,800	4,800	4,800
201-5545-250	POSTAGE	2,100	1,961	2,100	2,000	2,500	2,500	2,500
201-5545-260	PRINTING	5,100	1,682	7,400	6,000	7,700	7,700	7,700
201-5545-270	WEB SITE	10,600	9,418	10,000	7,740	10,000	10,000	10,000
201-5545-280	COMMUNICATION	1,868	1,115	1,940	1,940	2,400	2,400	2,400
201-5545-340	BUILDINGS & GROUNDS MAINT	18,000	10,063	25,000	14,500	21,000	21,000	21,000
201-5545-440	TRAINING	24,000	15,278	24,000	18,000	24,000	24,000	24,000
201-5545-441	TRAVEL	15,000	2,248	15,000	7,000	14,000	14,000	14,000
201-5545-445	MILEAGE	200	-	200	-	200	200	200
201-5545-460	INSURANCE	2,600	2,450	2,800	2,800	2,900	2,900	2,900
201-5545-470	UTILITIES	7,500	2,504	7,500	3,800	4,500	4,500	4,500
201-5545-480	RESEARCH	64,400	12,190	64,900	50,664	42,000	42,000	42,000
201-5545-481	SOFTWARE	8,000	6,973	8,000	5,500	7,000	7,000	7,000
201-5545-482	BRAND REFRESH	-	-	-	-	-	-	-
201-5545-490	OTHER EXPENSES	7,000	3,422	7,000	-	7,000	7,000	7,000
	<b>TOTAL</b>	<b>172,368</b>	<b>74,156</b>	<b>181,840</b>	<b>123,474</b>	<b>152,000</b>	<b>152,000</b>	<b>152,000</b>
<b>TOTAL TOURISM ADMINISTRATION</b>		<b>450,466</b>	<b>306,726</b>	<b>479,839</b>	<b>421,473</b>	<b>449,666</b>	<b>449,666</b>	<b>483,753</b>



## 2026 City of Middleton Budget

### TOURISM EXPENDITURES

	2024		2025		2026		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	<b>MOBILE VISITORS CENTER</b>						
<b>OPERATING EXPENSES</b>							
201-5543-420 MOTOR FUEL & LUBE	1,200	351	2,000	300	1,000	1,000	1,000
201-5543-460 INSURANCE	-	-	-	-	-	-	-
201-5543-490 OTHER EXPENSES	100	8	100	-	100	100	100
201-5543-800 CAPITAL OUTLAY	-	-	-	-	45,000	45,000	45,000
TOTAL	1,300	359	2,100	300	46,100	46,100	46,100
<b>TOTAL MOBILE VISITORS CENTER</b>	<b>1,300</b>	<b>359</b>	<b>2,100</b>	<b>300</b>	<b>46,100</b>	<b>46,100</b>	<b>46,100</b>
<b>OTHER TOURISM EXPENDITURES</b>							
<b>OPERATING EXPENSES</b>							
201-5531-990 TOURISM GRANTS	45,000	14,580	45,000	15,000	45,000	45,000	45,000
201-5531-991 MASC (SPORTS COMMISSION) GRANTS	40,000	10,000	40,000	2,000	40,000	40,000	40,000
201-5531-993 TRADE SHOW GRANTS	34,000	15,782	34,000	15,000	34,000	34,000	34,000
201-5531-995 DESTINATION PARTNERSHIP	125,000	73,098	125,000	75,500	125,000	125,000	125,000
201-5538-980 CITY BRANDING	-	-	-	-	-	-	-
201-5538-990 STREET BANNERS	-	-	-	-	-	-	-
201-5539-260 ADVERTISING	392,310	362,626	484,955	416,000	516,363	516,363	516,363
201-5539-265 BROCHURE EXPENSES	40,000	20,762	35,000	30,000	40,000	40,000	40,000
201-5540-490 OTHER EXPENSES	-	-	-	-	-	-	-
201-5540-990 PROMOTIONS	20,000	15,736	20,000	20,000	20,000	20,000	20,000
201-5541-990 DESTINATION MADISON PAYMENTS	233,920	270,110	260,000	260,000	271,000	271,000	271,000
201-5542-990 MARKETING EXPENSE - PILCH	-	-	-	-	-	-	-
201-5544-350 BUILDING MAINT. PROJECTS	13,000	9,132	-	-	6,000	6,000	6,000
201-5550-990 PUBLIC RELATIONS	10,500	9,268	11,000	7,500	9,200	9,200	9,200
201-5552-490 OTHER (TROLLEY EXPENSES)	-	-	-	-	-	-	-
201-5554-990 RESERVE FOR CONTINGENCY	20,000	6,873	20,000	-	20,000	20,000	20,000
201-5554-998 PERSONNEL CONTINGENCY	-	-	-	-	-	-	-
TOTAL	973,730	807,966	1,074,955	841,000	1,126,563	1,126,563	1,126,563
<b>TOTAL OTHER TOURISM EXPENDITURES</b>	<b>973,730</b>	<b>807,966</b>	<b>1,074,955</b>	<b>841,000</b>	<b>1,126,563</b>	<b>1,126,563</b>	<b>1,126,563</b>
<b>TOTAL TOURISM EXPENDITURES</b>	<b>1,425,496</b>	<b>1,115,051</b>	<b>1,556,894</b>	<b>1,262,773</b>	<b>1,622,329</b>	<b>1,622,329</b>	<b>1,656,416</b>



## 2026 City of Middleton Budget

### LIBRARY REVENUE

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>INTERGOVERNMENTAL REVENUE</b>								
212-4342-00	CROSS COUNTY BORDER REIMB.	12,260	8,173	13,769	13,769	9,558	9,558	9,558
212-4343-00	CO. AID FIXED COST-FACL. REIM	-	-	-	-	-	-	-
212-4344-00	CO. AID FIXED COST-OPER. REIM	974,590	974,590	1,009,776	1,011,776	1,037,360	1,037,360	1,037,360
	<b>TOTAL</b>	<b>986,850</b>	<b>982,763</b>	<b>1,023,545</b>	<b>1,025,545</b>	<b>1,046,918</b>	<b>1,046,918</b>	<b>1,046,918</b>
<b>PUBLIC CHARGES FOR SERVICES</b>								
212-4611-00	COPIES AND FAX	28,000	15,903	18,000	15,000	15,200	15,200	15,200
	<b>TOTAL</b>	<b>28,000</b>	<b>15,903</b>	<b>18,000</b>	<b>15,000</b>	<b>15,200</b>	<b>15,200</b>	<b>15,200</b>
<b>MISCELLANEOUS REVENUES</b>								
212-4810-00	INTEREST ON INVESTMENTS	11,000	34,034	11,000	11,000	11,000	11,000	11,000
212-4811-00	TRANSFER IN - GEN. FUND	1,597,392	1,597,392	1,651,797	1,651,797	1,683,279	1,663,279	1,726,842
212-4811-03	CREDIT CARD REBATE PROGRAM	6,000	6,007	6,000	6,000	6,000	6,000	6,000
212-4820-00	SALES TAX REMIT DISCOUNT	2	8	2	4	2	2	2
212-4880-00	MISC. REVENUE	10	0	10	2,000	10	10	10
	<b>TOTAL</b>	<b>1,614,404</b>	<b>1,637,440</b>	<b>1,668,809</b>	<b>1,670,801</b>	<b>1,700,291</b>	<b>1,680,291</b>	<b>1,743,854</b>
<b>TOTAL LIBRARY REVENUE</b>		<b>2,629,254</b>	<b>2,636,106</b>	<b>2,710,354</b>	<b>2,711,346</b>	<b>2,762,409</b>	<b>2,742,409</b>	<b>2,805,972</b>



## 2026 City of Middleton Budget

### LIBRARY OPERATIONS

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>WAGES</b>								
212-5511-110	SALARIES-FULL-TIME	1,011,001	1,018,528	1,048,841	1,048,841	1,065,172	1,065,172	1,106,909
212-5511-111	PART-TIME CLASSIFIED	424,896	261,405	431,598	431,598	435,515	435,515	446,668
212-5511-112	PART-TIME NON-CLASSIFIED	102,168	221,024	131,040	131,040	131,040	131,040	131,040
212-5511-117	OVERTIME	-	1,145	-	268	-	-	-
212-5511-135	LONGEVITY	4,613	4,613	4,705	4,705	4,727	4,727	4,846
	<b>TOTAL</b>	<b>1,542,678</b>	<b>1,506,714</b>	<b>1,616,184</b>	<b>1,616,452</b>	<b>1,636,454</b>	<b>1,636,454</b>	<b>1,689,463</b>
<b>PERSONNEL BENEFITS</b>								
212-5511-145	UNEMPLOYMENT PAYMENT	-	-	-	-	-	-	-
212-5511-192	RETIREMENT	83,576	81,952	73,234	73,234	77,033	77,033	83,530
212-5511-193	FICA	116,044	113,101	123,491	123,491	125,189	125,189	129,246
212-5511-194	HEALTH INSURANCE	158,236	161,197	171,144	171,144	186,252	186,252	186,252
212-5511-195	DENTAL INSURANCE	14,283	14,836	14,283	14,283	15,041	15,041	15,041
	<b>TOTAL</b>	<b>372,139</b>	<b>371,086</b>	<b>382,152</b>	<b>382,152</b>	<b>403,515</b>	<b>403,515</b>	<b>414,069</b>
<b>OPERATING EXPENSES</b>								
212-5511-210	OFFICE SUPPLIES	26,020	19,824	26,020	26,020	26,020	26,020	26,020
212-5511-230	BOOKS	159,306	152,536	159,306	169,306	179,306	169,306	169,306
212-5511-232	PERIODICALS	14,000	14,599	14,000	14,000	14,000	14,000	14,000
212-5511-233	AUDIO	46,200	31,370	46,200	46,200	46,200	46,200	46,200
212-5511-250	POSTAGE	1,000	844	1,000	1,000	1,200	1,200	1,200
212-5511-260	ADVERTISING & PRINTING	2,000	1,516	2,000	2,081	2,100	2,100	2,100
212-5511-270	TELEPHONE	11,593	12,003	12,000	12,000	12,000	12,000	12,000
212-5511-280	COMMUNICATIONS	-	-	-	-	-	-	-
212-5511-310	LINK SERVICES	81,316	80,097	79,221	79,221	79,785	79,785	79,785
212-5511-315	OUTSIDE SERVICES	52,108	50,988	57,108	54,784	61,108	61,108	61,108
212-5511-330	ELECTRONIC RESOURCES	17,015	16,564	18,413	18,184	17,209	17,209	17,209
212-5511-335	LIBRARY - DIGITAL RESOURCES	61,210	71,782	43,031	91,031	45,896	45,896	45,896
212-5511-340	BUILDINGS & GKROUNDS MAINT	40,482	84,622	45,482	45,482	65,482	55,482	55,482
212-5511-410	EQUIPMENT MAINTENANCE	45,824	45,234	45,824	45,824	45,824	45,824	45,824
212-5511-420	COPIER LEASE/MAINTENANCE	22,766	26,840	22,766	22,766	23,426	23,426	23,426
212-5511-422	FUEL	2,000	-	3,000	3,000	3,000	3,000	3,000
212-5511-440	TRAINING & DEVELOPMENT	10,350	11,437	11,650	11,650	11,650	11,650	11,650
212-5511-450	MILEAGE	2,620	586	2,620	2,620	2,620	2,620	2,620
212-5511-460	INSURANCE	26,900	26,900	29,700	29,700	30,000	30,000	30,000
212-5511-470	UTILITIES	56,727	55,473	57,677	57,677	57,677	57,677	57,677
212-5511-490	PROGRAMMING	35,000	35,275	35,000	35,000	35,000	35,000	35,000
212-5511-999	CONTINGENCY	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>714,437</b>	<b>940,056</b>	<b>712,018</b>	<b>767,546</b>	<b>759,503</b>	<b>739,503</b>	<b>739,503</b>
<b>TOTAL LIBRARY OPERATIONS</b>		<b>2,629,254</b>	<b>2,817,857</b>	<b>2,710,354</b>	<b>2,766,149</b>	<b>2,799,472</b>	<b>2,779,472</b>	<b>2,843,035</b>



**CITY OF MIDDLETON DEPARTMENT NARRATIVE – FISCAL 2025-26**

**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**

<b><u>PERMANENT FTE</u></b>	<b><u>2025</u></b>	<b><u>2026</u></b>
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
<b><u>PERMANENT PTE</u></b>		
LIBRARY ASSISTANT	6.6	6.6
PUBLIC SERVICES SUPERVISOR	1	1
<b><u>NON PERMANENT PTE</u></b>		
PAGE	4	4
<b>TOTAL FTE</b>	<b>24.6</b>	<b>24.6</b>

## **SIGNIFICANT ISSUES IN 2026:**

- 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 92%. Technology use at the library continues to surge, with on-site Wi-Fi use increasing 1,015% 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 per capita 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.

In 2025 the library launched a full-service, all-ages mobile library designed to:

1. Increase library usage and civic engagement.
  2. Alleviate barriers and meet people where they are.
  3. Promote and support literacy.
  4. Grow collaborations and partnerships.
- 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 2026 budget minimally addresses the rising costs of system services, the publishing

industry, insurance rates, cleaning services, and anticipated staffing increases as a result of COLA increases and benefit costs.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual
City-General Fund	\$1,362,944	\$1,381,416	\$1,409,912	\$1,597,392	1,651,797

**MAJOR WORKLOAD STATISTICS:**

WORKLOAD ACTIVITIES	2019	2020 *Impacted by COVID-19*	2021 *Impacted by COVID-19*	2022	2023	2024
Annual physical circulation	704,692	320,500	461,679	515,679	503,562	498,301
Registered borrowers	19,936	18,777	18,923	18,962	19,333	20,001
Interlibrary loans provided to other LINK libraries	193,389	89,997	130,198	112,369	102,771	96,527
Interlibrary loans received from other LINK libraries	229,559	120,987	203,789	180,784	174,405	169,465
Physical books owned	84,568	85,200	91,895	85,464	83,601	82,513
Audiovisual owned	27,100	27,265	22,304	14,621	12,808	11,788
Digital use: eBooks, audio, magazines, databases	88,590	137,980	144,247	246,495	674,761	371,015
Programs and events	1,065	1,020	913	1,165	945	887
Number of participants at events	47,777	40,000	32,590	38,783	32,035	38,367
Annual visitor count	360,002	150,900	139,384	212,045	237,119	267,350
Annual hours of operation	3,520	1,850	3,380	3,153	3,158	3,167
Public computers	72	72	72	68	54	54
Public internet use sessions & WIFI use	254,250	220,000	102,645	163,339	100,883	185,191
Study room bookings	7,204	1,380	1,462	3,812	4,454	5,411



Library Trust & Special Activities (Fund 204)

	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Approved</u>	<u>2025</u> <u>Projected</u>	<u>2026</u> <u>Approved</u>
<b>REVENUES</b>				
Reimbursements	4,335	10,000	5,000	10,000
Library Endowment General	34,819	20,000	20,000	20,000
Library Endowment Large Print	7,820	10,000	10,000	10,000
Library Gifts	-	-	-	-
SCLS Foundation	13,445	10,000	10,000	10,000
Katie's Kids Donatinos	5,444	-	-	-
Friends Contributions	80,572	-	-	50,000
Miscellaneous	1,709	-	2,500	2,500
<b>Total Revenues</b>	<b>\$ 148,144</b>	<b>\$ 50,000</b>	<b>\$ 47,500</b>	<b>\$ 102,500</b>
<b>EXPENDITURES</b>				
Reimbursements	1,182	10,000	5,000	10,000
Library Endowment General	3,195	20,000	20,000	20,000
Library Endowment Large Print	397	10,000	10,000	10,000
Library Gifts Expenditures	-	-	-	-
SCLS Foundation Expenses	1,203	10,000	10,000	10,000
Friends Expenditures	-	-	35,000	50,000
Katie's Kids Expenditures	-	-	-	-
Miscellaneous	-	-	-	2,500
<b>Total Expenditures</b>	<b>\$ 5,977</b>	<b>\$ 50,000</b>	<b>\$ 80,000</b>	<b>\$ 102,500</b>
<b>NON OPERATING REVENUES</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Non-Operating Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ 142,168</b>	<b>\$ -</b>	<b>\$ (32,500)</b>	<b>\$ -</b>
<b>NET POSITION</b>				
Beginning Net Position	\$ 448,405	\$ 590,573	\$ 590,573	\$ 558,073
Ending Net Position	590,573	590,573	558,073	558,073
<b>NET POSITION - END OF YEAR</b>	<b>\$ 590,573</b>	<b>\$ 590,573</b>	<b>\$ 558,073</b>	<b>\$ 558,073</b>



## 2026 City of Middleton Budget

### YOUTH CENTER REVENUE

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>CONTRIBUTIONS</b>								
214-4500-01	MCPASD CONTRIBUTION	18,500	18,500	24,000	29,000	29,000	29,000	29,000
214-4500-03	DANE COUNTY CONTRIBUTION	10,923	16,688	11,688	16,688	16,688	16,688	16,688
214-4500-04	UNITED WAY CONTRIBUTION	12,500	12,500	20,000	15,000	15,000	15,000	15,000
	<b>TOTAL</b>	<b>29,423</b>	<b>47,688</b>	<b>55,688</b>	<b>60,688</b>	<b>60,688</b>	<b>60,688</b>	<b>60,688</b>
<b>DONATIONS</b>								
214-4700-01	GENERAL DONATIONS TO YC	8,000	6,130	8,000	6,000	6,000	6,000	6,000
214-4700-03	MCPASD CASH MATCH	3,747	4,750	4,750	-	-	-	-
214-4700-04	MISC DONATIONS	-	690	-	-	-	-	-
	<b>TOTAL</b>	<b>11,747</b>	<b>11,570</b>	<b>12,750</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>MISCELLANEOUS REVENUES</b>								
214-4800-01	TRANSFER IN FR GEN. FUND	95,886	95,886	95,886	95,886	95,800	95,800	96,020
214-4800-02	TRANSFER IN ARPA FUND	33,000	33,000	-	-	-	-	-
	<b>TOTAL</b>	<b>95,886</b>	<b>128,886</b>	<b>95,886</b>	<b>95,886</b>	<b>95,800</b>	<b>95,800</b>	<b>96,020</b>
<b>TOTAL YOUTH CENTER REVENUE</b>		<b>137,056</b>	<b>188,144</b>	<b>164,324</b>	<b>162,574</b>	<b>162,488</b>	<b>162,488</b>	<b>162,708</b>



## 2026 City of Middleton Budget

### YOUTH CENTER OPERATIONS

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>WAGES</b>								
214-5100-110	SALARIES-FULL-TIME	88,399	77,811	85,902	85,902	87,480	87,480	87,909
214-5100-120	SEASONAL	32,750	13,107	33,750	36,500	37,300	37,300	37,300
214-5100-135	LONGEVITY	-	-	-	-	-	-	-
	SALARIES-FULL-TIME	121,149	90,918	119,652	122,402	124,780	124,780	125,209
<b>PERSONNEL BENEFITS</b>								
214-5100-192	RETIREMENT	2,341	7,571	5,970	5,970	6,299	6,299	6,329
214-5100-193	FICA	9,268	5,915	9,153	9,364	9,546	9,546	9,307
214-5100-194	HEALTH INSURANCE	22,424	9,981	2,500	2,500	2,500	2,500	2,500
214-5100-195	DENTAL INSURANCE	2,531	1,052	-	-	-	-	-
	TOTAL	36,564	24,518	17,623	17,834	18,345	18,345	18,136
<b>OPERATING EXPENSES</b>								
214-5100-220	SUPPLIES & MATERIALS	4,500	5,086	5,500	5,500	5,650	5,650	5,650
214-5100-221	FUNDRAISING MATERIALS	300	2	300	-	300	300	300
214-5100-280	COMMUNICATION	850	575	850	850	900	900	900
214-5100-310	TRIPS	3,000	2,726	3,000	3,000	3,000	3,000	3,000
214-5100-440	TRAINING & DEVELOPMENT	200	142	400	400	820	820	820
214-5100-480	NUTRITIONAL SUPPLIES	7,493	7,637	8,693	8,693	8,693	8,693	8,693
214-5301-996	CASH MATCH	8,500	-	7,500	3,000	-	-	-
214-5301-998	PERSONNEL CONTINGENCY	-	-	-	-	-	-	-
	TOTAL	24,843	16,168	26,243	21,443	19,363	19,363	19,363
<b>TOTAL YOUTH CENTER OPERATIONS</b>		<b>182,556</b>	<b>131,604</b>	<b>163,518</b>	<b>161,679</b>	<b>162,488</b>	<b>162,488</b>	<b>162,708</b>



**Impact Fee Funds (Fund 200)**

	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Approved</u>	<u>2025</u> <u>Projected</u>	<u>2026</u> <u>Approved</u>
<b>REVENUES</b>				
Fire Impact Fee	-	-	-	-
EMS Impact Fee	-	-	-	-
Police Impact Fee	-	-	-	-
Investment and Interest Income	45,366	25,000	25,000	15,000
<b>Total Revenues</b>	<b>\$ 45,366</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 15,000</b>
<b>EXPENDITURES</b>				
Administrative Expenses	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Debt Service (Fire/EMS)	(120,000)	(120,000)	(120,000)	(50,000)
Transfer to Debt Service (Police)	(95,000)	(95,000)	(95,000)	(165,000)
Other Transfers In (Out)	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>(215,000)</b>	<b>(215,000)</b>	<b>(215,000)</b>	<b>(215,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(169,634)</b>	<b>(190,000)</b>	<b>(190,000)</b>	<b>(200,000)</b>
<b>FUND BALANCE</b>				
<b>Fire &amp; EMS Impact Fees</b>				
Beginning Fund Balance	\$ 597,637	\$ 527,369	\$ 527,369	\$ 424,036
Ending Fund Balance	527,369	424,036	424,036	384,036
<b>Police Impact Fees</b>				
Beginning Fund Balance	\$ 484,337	\$ 384,971	\$ 384,971	\$ 298,304
Ending Fund Balance	384,971	298,304	298,304	138,304
<b>NET AVAILABLE FUND BALANCE</b>	<b>\$ 912,340</b>	<b>\$ 722,340</b>	<b>\$ 722,340</b>	<b>\$ 522,340</b>



Subdivider Fund (Fund 206)

	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Approved</u>	<u>2025</u> <u>Projected</u>	<u>2026</u> <u>Approved</u>
<b>REVENUES</b>				
Stormwater Fee-in-Lieu	21,505	25,000	35,000	25,000
City GIS Fees	25,330	25,000	15,000	25,000
Fee-in-Lieu Street Construction	<u>249,947</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
<b>Total Revenues</b>	<b>\$ 296,782</b>	<b>\$ 50,000</b>	<b>\$ 150,000</b>	<b>\$ 50,000</b>
<b>EXPENDITURES</b>				
Stormwater Expenditures	-	25,000	-	25,000
GIS Expenditures	6,262	25,000	15,000	25,000
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 6,262</b>	<b>\$ 50,000</b>	<b>\$ 15,000</b>	<b>\$ 50,000</b>
<b>OTHER FINANCING SOURCES &amp; USES</b>				
Transfers In	-	-	-	-
Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Capital Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ 290,520</b>	<b>\$ -</b>	<b>\$ 135,000</b>	<b>\$ -</b>
<b>NET POSITION</b>				
Beginning Net Position	\$ 1,432,212	\$ 1,722,732	\$ 1,722,732	\$ 1,857,732
Ending Net Position	1,722,732	1,722,732	1,857,732	1,857,732
<b>NET POSITION - END OF YEAR</b>	<b>\$ 1,722,732</b>	<b>\$ 1,722,732</b>	<b>\$ 1,857,732</b>	<b>\$ 1,857,732</b>



**Police Special Activities (Fund 208)**

	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Approved</u>	<u>2025</u> <u>Projected</u>	<u>2026</u> <u>Approved</u>
<b><u>REVENUES</u></b>				
Bullet Proof Vests	5,964	5,000	5,000	5,000
Evidentiary Money Revenue	-	-	-	-
Police Department Donations	8,254	15,000	5,000	15,000
Canine Donations	10,637	5,000	5,000	5,000
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>\$ 24,855</b>	<b>\$ 25,000</b>	<b>\$ 15,000</b>	<b>\$ 25,000</b>
<b><u>EXPENDITURES</u></b>				
Bullet Proof Vests	23,070	5,000	5,000	5,000
Canine Supplies	2,363	15,000	50,000	5,000
Capital Outlay	-	-	-	-
Miscellaneous	-	25,000	5,000	15,000
<b>Total Expenditures</b>	<b>\$ 25,433</b>	<b>\$ 45,000</b>	<b>\$ 60,000</b>	<b>\$ 25,000</b>
<b><u>NON OPERATING REVENUES</u></b>				
Transfers In	-	-	-	-
Investment Income	-	-	-	-
<b>Total Capital Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ (578)</b>	<b>\$ (20,000)</b>	<b>\$ (45,000)</b>	<b>\$ -</b>
<b>NET POSITION</b>				
Beginning Net Position	\$ 47,063	\$ 46,485	\$ 46,485	\$ 1,485
Ending Net Position	46,485	26,485	1,485	1,485
<b>NET POSITION - END OF YEAR</b>	<b>\$ 46,485</b>	<b>\$ 26,485</b>	<b>\$ 1,485</b>	<b>\$ 1,485</b>



EMS Special Activities (Fund 209)

	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Approved</u>	<u>2025</u> <u>Projected</u>	<u>2026</u> <u>Approved</u>
<b>REVENUES</b>				
WI EMS Funding Assistance Pgm.	8,338	25,000	106,121	35,000
EMS Flex Grant	-	-	-	-
Miscellaneous	2,100	10,000	4,300	10,000
<b>Total Revenues</b>	<b>\$ 10,438</b>	<b>\$ 35,000</b>	<b>\$ 110,421</b>	<b>\$ 45,000</b>
<b>EXPENDITURES</b>				
EMS FAP Expenditures	-	35,000	-	35,000
EMS Flex Grant Expenditures	-	-	-	-
Miscellaneous	-	10,000	-	10,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ -</b>	<b>\$ 45,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfer Out	-	-	-	-
<b>Total Capital Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ 10,438</b>	<b>\$ (10,000)</b>	<b>\$ 110,421</b>	<b>\$ -</b>
<b>NET POSITION</b>				
Beginning Net Position	\$ 35,860	\$ 46,298	\$ 46,298	\$ 156,719
Ending Net Position	46,298	36,298	156,719	156,719
<b>NET POSITION - END OF YEAR</b>	<b>\$ 46,298</b>	<b>\$ 36,298</b>	<b>\$ 156,719</b>	<b>\$ 156,719</b>



Senior Center Special Activities (Fund 211)

	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Approved</u>	<u>2025</u> <u>Projected</u>	<u>2026</u> <u>Approved</u>
<b>REVENUES</b>				
Endowment Earnings	11,974	10,000	10,000	10,000
Grant Revenue	-	10,000	-	10,000
Senior Center Donations	30,194	20,000	20,000	20,000
Dane County Nutrition Revenue	34,985	40,000	40,000	40,000
<b>Total Revenues</b>	<b>\$ 77,153</b>	<b>\$ 80,000</b>	<b>\$ 70,000</b>	<b>\$ 80,000</b>
<b>EXPENDITURES</b>				
Payment to Dane County	38,873	40,000	40,000	40,000
Grant Expenditures	-	10,000	-	10,000
MCF Expenditures	697	1,000	1,000	1,000
Gift Expenditures	762	35,000	1,000	35,000
Volunteer Program Expenditures	7,073	5,000	5,000	5,000
Supplies & Materials	-	9,000	5,000	9,000
<b>Total Expenditures</b>	<b>\$ 47,406</b>	<b>\$ 100,000</b>	<b>\$ 52,000</b>	<b>\$ 100,000</b>
<b>NON OPERATING REVENUES</b>				
Transfers In	-	-	-	-
Transfer Out	-	-	-	-
<b>Total Capital Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ 29,747</b>	<b>\$ (20,000)</b>	<b>\$ 18,000</b>	<b>\$ (20,000)</b>
<b>NET POSITION</b>				
Beginning Net Position	\$ 152,063	\$ 181,810	\$ 181,810	\$ 199,810
Ending Net Position	181,810	161,810	199,810	179,810
<b>NET POSITION - END OF YEAR</b>	<b>\$ 181,810</b>	<b>\$ 161,810</b>	<b>\$ 199,810</b>	<b>\$ 179,810</b>



Public Lands Special Activities (Fund 210)

	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Approved</u>	<u>2025</u> <u>Projected</u>	<u>2026</u> <u>Approved</u>
<b><u>REVENUES</u></b>				
Grants	127,009	-	-	-
Parkland Fees-in-Lieu	857,932	100,000	600,000	100,000
Street Tree Fees-in-Lieu	70,560	-	40,000	-
Insurance Recoveries	-	-	-	-
Dog Park Donations	17,932	-	15,000	-
Arbor Day Donations	-	-	-	-
Memorial Donations	5,400	-	2,000	-
Park Development Revenue	514,920	200,000	300,000	200,000
Public Art Donations	15,535	-	20,000	-
Scholarship Donations	100	-	1,000	-
Flood Damage Donations	-	-	-	-
Community Garden Revenue	-	-	10,000	-
Interest on Invesments	122,982	-	100,000	-
Miscellaneous	12	-	2,500	-
<b>Total Revenues</b>	<b>\$ 1,732,382</b>	<b>\$ 300,000</b>	<b>\$ 1,090,500</b>	<b>\$ 300,000</b>
<b><u>EXPENDITURES</u></b>				
Dog Park Supplies & Materials	9,839	30,000	15,000	30,000
Public Arts Expenditures	15,268	15,000	15,000	15,000
Memorial Expenditures	13,984	5,000	1,000	5,000
Lakeview Tennis Courts	-	-	-	-
Lake Street Boat Launch	-	-	212,800	-
Street Tree Expenditures	21,442	-	30,000	30,000
Parisi Park Shelter	32,832	500,000	50,000	450,000
Park Development Improvements	133,856	20,000	150,000	150,000
CXC Trail Improvements	-	220,000	-	-
Bike Park Improvements	4,384	-	10,000	-
Community Garden Expenditures	-	-	10,000	10,000
PBC Trails & Bridges	-	-	-	-
Miscellaneous	-	10,000	10,000	10,000
<b>Total Expenditures</b>	<b>\$ 231,605</b>	<b>\$ 800,000</b>	<b>\$ 503,800</b>	<b>\$ 700,000</b>
<b><u>NON OPERATING REVENUES</u></b>				
Transfers In	-	-	-	-
Transfer Out	-	-	-	-
<b>Total Capital Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ 1,500,778</b>	<b>\$ (500,000)</b>	<b>\$ 586,700</b>	<b>\$ (400,000)</b>
<b>NET POSITION</b>				
Beginning Net Position	\$ 2,307,361	\$ 3,808,138	\$ 3,808,138	\$ 4,394,838
Ending Net Position	3,808,138	3,308,138	4,394,838	3,994,838
<b>NET POSITION - END OF YEAR</b>	<b>\$ 3,808,138</b>	<b>\$ 3,308,138</b>	<b>\$ 4,394,838</b>	<b>\$ 3,994,838</b>



Economic Development Grant Fund (Fund 216)

	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Approved</u>	<u>2025</u> <u>Projected</u>	<u>2026</u> <u>Approved</u>
<b>REVENUES</b>				
Grants	847,308	-	25,000	-
Loan Repayments	100,000	-	-	-
Investment Income	1,895	1,000	500	500
<b>Total Revenues</b>	<b>\$ 949,203</b>	<b>\$ 1,000</b>	<b>\$ 25,500</b>	<b>\$ 500</b>
<b>EXPENDITURES</b>				
MERL Program	-	-	-	-
Other Economic Development	847,308	-	25,000	-
Miscellaneous	-	1,000	-	500
<b>Total Expenditures</b>	<b>\$ 847,308</b>	<b>\$ 1,000</b>	<b>\$ 25,000</b>	<b>\$ 500</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfer Out	(100,000)	-	-	-
Long Term Debt Issued	-	-	-	-
Investment Income	-	-	-	-
<b>Total Capital Contributions</b>	<b>\$ (100,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ 1,895</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ -</b>
<b>NET POSITION</b>				
Beginning Net Position	\$ 17,444	\$ 19,339	\$ 19,339	\$ 19,839
Ending Net Position	19,339	19,339	19,839	19,839
<b>NET POSITION - END OF YEAR</b>	<b>\$ 19,339</b>	<b>\$ 19,339</b>	<b>\$ 19,839</b>	<b>\$ 19,839</b>



Transit Services Fund (Fund 217)

	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Approved</u>	<u>2025</u> <u>Projected</u>	<u>2026</u> <u>Approved</u>
<b>REVENUES</b>				
Grants	1,199,091	1,161,985	1,160,035	1,180,067
Investment Income	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,199,091</b>	<b>\$ 1,161,985</b>	<b>\$ 1,160,035</b>	<b>\$ 1,180,067</b>
<b>EXPENDITURES</b>				
Madison Metro Transit Service	1,705,755	1,736,071	1,736,071	1,776,710
Miscellaneous	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,705,755</b>	<b>\$ 1,736,071</b>	<b>\$ 1,736,071</b>	<b>\$ 1,776,710</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	698,393	555,550	555,550	596,643
Transfer Out	-	-	-	-
Long Term Debt Issued	-	-	-	-
Investment Income	-	-	-	-
<b>Total Capital Contributions</b>	<b>\$ 698,393</b>	<b>\$ 555,550</b>	<b>\$ 555,550</b>	<b>\$ 596,643</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ 191,729</b>	<b>\$ (18,536)</b>	<b>\$ (20,486)</b>	<b>\$ -</b>
<b>NET POSITION</b>				
Beginning Net Position	\$ 120,137	\$ 311,866	\$ 311,866	\$ 291,380
Ending Net Position	311,866	293,330	291,380	291,380
<b>NET POSITION - END OF YEAR</b>	<b>\$ 311,866</b>	<b>\$ 293,330</b>	<b>\$ 291,380</b>	<b>\$ 291,380</b>

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.



2026 Approved Capital Budget Decision Matrix

Type of Project	2026 Approved	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
<b>Capital Projects Funds &amp; TIF</b>	5,640,748	4,400,000	200,000	12,500	928,248	100,000
<b>Airport (Non-TIF)</b>	360,000	-	-	28,000	-	332,000
<b>Golf Course</b>	350,000	-	-	350,000	-	-
<b>Sewer Utility</b>	1,329,000	-	-	1,329,000	-	-
<b>Storm Water Utility</b>	1,471,500	-	-	1,471,500	-	-
<b>Water Utility</b>	2,986,000	-	-	2,986,000	-	-
<b>Fire District</b>	218,664	-	-	-	218,664	-
<b>Total</b>	12,355,912	4,400,000	200,000	6,177,000	1,146,912	432,000

Department and Project	Project #	Y / N	2026 Approved	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
<b>AIRPORT</b>								
1 Reconstruct Weather Reporting Equipment (AWOS) - Pha:	AI-26-01	Y	60,000	-	-	1,500	-	58,500
2 Replace Automatic Gates - Design	AI-26-02	Y	100,000	-	-	2,500	-	97,500
3 Consultant Services for N/S Runway Approaches	AI-26-03	Y	160,000	-	-	4,000	-	156,000
4 Acquire Mowing Equipment	AI-26-04	Y	25,000	-	-	5,000	-	20,000
5 Acquire Electric Vehicle Charging System	AI-26-05	Y	15,000	-	-	15,000	-	-
<b>TOTAL</b>			360,000	-	-	28,000	-	332,000
<b>BUILDING INSPECTION</b>								
1 Senior Center equipment updates	BI-26-01	Y	24,000	24,000	-	-	-	-
2 Senior Center furnace replacements	BI-26-02	Y	16,000	16,000	-	-	-	-
3 Senior Center roof leak	BI-26-03	N	-	-	-	-	-	-
4 Police Department door key cards	BI-26-04	Y	15,000	15,000	-	-	-	-
5 Police Department Men's locker room expansion	BI-26-05	N	-	-	-	-	-	-
6 Police Department Ramp Snow Melt System Repair	BI-26-06	Y	28,000	28,000	-	-	-	-
7 Police Department Roof Leak	BI-26-07	N	-	-	-	-	-	-
8 MOC fans	BI-26-08	Y	97,000	97,000	-	-	-	-
9 Recycle center epoxy floor	BI-26-09	Y	50,000	50,000	-	-	-	-
10 MOC concrete floor reseal/joint sealing	BI-26-10	N	-	-	-	-	-	-
11 MOC 2 north door replacement	BI-26-11	N	-	-	-	-	-	-
12 Salt shed repairs	BI-26-12	Y	27,000	27,000	-	-	-	-
<b>TOTAL</b>			257,000	257,000	-	-	-	-
<b>CONSERVANCY LANDS</b>								
1 Bridge Redecking & Repair	CL-26-01	Y	39,105	39,105	-	-	-	-
2 Pheasant Branch Creek Corridor Trailhead	CL-26-02	Y	200,000	-	200,000	-	-	-
3 Bock Hayfield Prairie Conversion	CL-26-03	Y	10,000	10,000	-	-	-	-
4 Graber Pond Conservancy Restoration	CL-26-04	Y	40,000	20,000	-	-	20,000	-
5 Bock Community Forest Restoration	CL-26-05	Y	10,000	10,000	-	-	-	-
6 Boundary Marking & Delineation	CL-26-06	Y	10,000	10,000	-	-	-	-
7 Ecological Assessment & Vegetation Management Plan	CL-26-07	N	-	-	-	-	-	-
8 Signage Program	CL-26-08	Y	10,000	10,000	-	-	-	-
9 Deer Abatement & Control	CL-26-09	N	-	-	-	-	-	-
10 Emergency Location Markers	CL-26-10	Y	5,000	5,000	-	-	-	-
11 Pheasant Branch Creek Corridor Restoration	CL-26-11	Y	30,000	-	-	-	-	30,000
<b>TOTAL</b>			354,105	104,105	200,000	-	20,000	30,000
<b>EMS</b>								
1 Zoll AED Replacements	EM-26-01	Y	30,000	30,000	-	-	-	-
2 Exterior Security Camera System	EM-26-07	Y	30,000	30,000	-	-	-	-
3 Knox Narcotic Vault	EM-26-08	Y	7,000	7,000	-	-	-	-
<b>TOTAL</b>			67,000	67,000	-	-	-	-
<b>FIRE DISTRICT</b>								
1 Public Safety (Fire) Capital Reserve	FI-26-01	Y	218,664	-	-	-	218,664	-
<b>TOTAL</b>			218,664	-	-	-	218,664	-



Department and Project	Project #	Y / N	2026 Approved	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
<b>GOLF COURSE</b>								
1 Greens Mower (2)	GC-26-01	Y	160,000	-	-	160,000	-	-
2 Golf Shop Storage	GC-26-02	Y	25,000	-	-	25,000	-	-
3 Cart Path Patchwork and Improvements	GC-26-03	Y	25,000	-	-	25,000	-	-
4 Parking Lot/Driveway Patchwork and Improvements	GC-26-04	Y	25,000	-	-	25,000	-	-
5 Utility Cart (2)	GC-26-05	Y	40,000	-	-	40,000	-	-
6 Gator w/ Top Dresser	GC-26-06	Y	75,000	-	-	75,000	-	-
<b>TOTAL</b>			350,000	-	-	350,000	-	-
<b>INFORMATION TECHNOLOGY</b>								
1 Computer Replacement Plan	IT-26-01	Y	53,000	53,000	-	-	-	-
2 PD Isilon SAN Storage Replacement	IT-26-02	Y	150,000	150,000	-	-	-	-
3 Arbitrator System Upgrade	IT-26-08	Y	10,000	10,000	-	-	-	-
<b>TOTAL</b>			213,000	213,000	-	-	-	-
<b>LIBRARY</b>								
1 AMH sorter	LB-26-01	Y	175,000	-	-	-	175,000	-
2 Ceiling tiles throughout building	LB-26-02	N	-	-	-	-	-	-
3 Ceiling microphones in meeting rooms	LB-26-03	N	-	-	-	-	-	-
4 Lower level meeting room hallway flooring	LB-26-04	N	-	-	-	-	-	-
5 Painting soffits, ceiling, staff areas	LB-26-05	N	-	-	-	-	-	-
6 LED lighting corrections	LB-26-06	N	unknown	-	-	-	-	-
7 HVAC needs	LB-26-07	N	unknown	-	-	-	-	-
8 Landscaping	LB-26-08	N	-	-	-	-	-	-
<b>TOTAL</b>			175,000	-	-	-	175,000	-
<b>PARKS, RECREATION, &amp; FORESTRY</b>								
1 Americans with Disabilities Act (ADA) Audit & Transition P	PR-26-01	Y	50,000	50,000	-	-	-	-
2 Playground Replacement Program	PR-26-02	Y	356,470	356,470	-	-	-	-
3 Lakeview Park Entrance Reconstruct	PR-26-03	N	-	-	-	-	-	-
4 ADA Compliance	PR-26-04	N	-	-	-	-	-	-
5 Bauman Community Pool	PR-26-05	Y	62,000	62,000	-	-	-	-
6 Compact Articulated Loader	PR-26-06	Y	114,255	114,255	-	-	-	-
7 Pruning Block Supplement	PR-26-07	Y	153,712	153,712	-	-	-	-
8 Athletic Court Maintenance Program	PR-26-08	Y	36,000	36,000	-	-	-	-
9 Lakeview Park Pond Treatment	PR-26-09	Y	12,500	-	-	12,500	-	-
10 Site Amenities	PR-26-10	N	-	-	-	-	-	-
11 Lakeview Open Air Shelters	PR-26-11	N	-	-	-	-	-	-
12 Baseball Field Improvements	PR-26-12	Y	10,000	-	-	-	-	10,000
<b>TOTAL</b>			794,937	772,437	-	12,500	-	10,000
<b>PLANNING</b>								
1 Strategic City Climate Action Roadmap	PL-26-01	Y	200,000	-	-	-	200,000	-
2 Burying Overhead Utility Lines on University Avenue	PL-26-03	Y	TBD	-	TBD	-	-	-
3 Implementation of a BCycle Bike Share System	PL-26-04	N	-	-	-	-	-	-
4 Picnic Tables at Stone Horse Green	PL-26-05	Y	20,000	-	-	-	-	20,000
5 Bus Shelter Artwork	PL-26-06	N	-	-	-	-	-	-
6 Downtown Public Art Mural	PL-26-07	N	-	-	-	-	-	-
7 Shade Structure at Stone Horse Green	PL-26-08	Y	10,000	-	-	-	-	10,000
8 National Register of Historic Places Nomination	PL-26-13	Y	30,000	-	-	-	-	30,000
<b>TOTAL</b>			260,000	-	-	-	200,000	60,000
<b>POLICE DEPARTMENT</b>								
1 Department Duty Firearm Replacement Project	PD-26-01	Y	90,000	90,000	-	-	-	-
2 Department Office Chair Replacement Phase 1 of 2	PD-26-02	N	-	-	-	-	-	-
3 Digital Traffic Signs	PD-26-03	Y	10,000	10,000	-	-	-	-
4 Dispatch Desk Replacement	PD-26-04	N	-	-	-	-	-	-
5 Symphony Radio Console	PD-26-13	Y	33,576	33,576	-	-	-	-
<b>TOTAL</b>			133,576	133,576	-	-	-	-



Department and Project	Project #	Y / N	2026 Approved	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
<b>PUBLIC WORKS (STREETS)</b>								
1 Resurfacing (multiple streets)	PW-26-01	Y	1,526,430	1,526,430	-	-	-	-
2 Resurfacing (soil testing)	PW-26-02	Y	5,000	5,000	-	-	-	-
3 Street Surface Treatments	PW-26-03	Y	300,000	300,000	-	-	-	-
4 High Road Reconstruction (Spring Hill - Greenbriar)	PW-26-04	N	-	-	-	-	-	-
5 Mound Drive Reconstruction (N. Gateway - Terminus)	PW-26-05	N	-	-	-	-	-	-
<b>TOTAL</b>			1,831,430	1,831,430	-	-	-	-
<b>PUBLIC WORKS (OTHER)</b>								
1 Mobile Radio Replacements	PO-26-01	Y	25,000	25,000	-	-	-	-
2 Bridge Repairs	PO-26-02	Y	-	-	-	-	-	-
3 Fly Dane	PO-26-03	Y	8,000	8,000	-	-	-	-
4 Downtown Terrace Brick Repairs	PO-26-04	Y	50,000	50,000	-	-	-	-
5 Rail Crossing Repairs	PO-26-05	Y	10,000	10,000	-	-	-	-
6 Update TIA Guidelines	PO-26-06	N	-	-	-	-	-	-
7 Century Avenue Road Diet Study	PO-26-07	Y	40,000	34,752	-	-	5,248	-
8 Traffic Safety Screening Study	PO-26-08	Y	25,000	25,000	-	-	-	-
9 Pedestrian Safety Improvements	PO-26-09	Y	75,000	75,000	-	-	-	-
10 On Street Accessible Parking Stalls	PO-26-10	N	-	-	-	-	-	-
<b>TOTAL</b>			233,000	227,752	-	-	5,248	-
<b>PUBLIC WORKS (FLEET ADDITIONS)</b>								
1 International Patrol Trucks (2)	PV-26-01	N	-	-	-	-	-	-
2 MOC Floor Cleaning Machine	PV-26-02	Y	25,000	25,000	-	-	-	-
3 Ironworker	PV-26-03	Y	17,000	17,000	-	-	-	-
<b>TOTAL</b>			42,000	42,000	-	-	-	-
<b>SEWER UTILITY</b>								
1 Sewer Main Replacement	SU-26-01	Y	300,000	-	-	300,000	-	-
2 SCADA Panel Upgrade, Remaining Panels from Bid Alernat	SU-26-02	Y	200,000	-	-	200,000	-	-
3 Lift Station Rehab (Nursery Drive)	SU-26-03	Y	400,000	-	-	400,000	-	-
4 Century Ave. Bridge Recon.	SU-26-04	Y	300,000	-	-	300,000	-	-
5 Sanitary Sewer Main Lining (Franklin Ave.)	SU-26-05	Y	100,000	-	-	100,000	-	-
6 Water Utility Vehicle/Equipment Replacement Program	SU-26-06	Y	29,000	-	-	29,000	-	-
<b>TOTAL</b>			1,329,000	-	-	1,329,000	-	-
<b>STORM WATER UTILITY</b>								
1 Deferred Ditch Maintenance	SW-26-01	Y	73,000	-	-	73,000	-	-
2 Deferred Outfall/Culvert Maintenance	SW-26-02	Y	26,000	-	-	26,000	-	-
3 Misty Valley Stormwater System	SW-26-03	Y	400,000	-	-	400,000	-	-
4 Hidden Oaks Stormwater System	SW-26-04	Y	300,000	-	-	300,000	-	-
5 Greenway Blvd. Greenway	SW-26-05	Y	20,000	-	-	20,000	-	-
6 South Pond Dredging	SW-26-08	Y	75,000	-	-	75,000	-	-
7 Cat BA121 Hydraulic Angle Broom	SW-26-15	Y	12,500	-	-	12,500	-	-
8 Dump Truck	SW-26-16	Y	400,000	-	-	400,000	-	-
9 Polaris ATV with pump	SW-26-17	Y	70,000	-	-	70,000	-	-
<b>TOTAL</b>			1,376,500	-	-	1,376,500	-	-
<b>VEHICLE &amp; EQUIPMENT REPLACEMENT PLAN</b>								
1 Vehicle Replacement Plan Funding	VE-26-01	Y	1,228,000	700,000	-	-	528,000	-
<b>TOTAL</b>			1,228,000	700,000	-	-	528,000	-
<b>WATER RESOURCES COMMISSION</b>								
1 Flood Mapping	WR-26-01	Y	35,000	35,000	-	-	-	-
2 Confluence Pond Weir Modification	WR-26-02	*	40,000	-	-	40,000	-	-
3 Pheasant Branch Main Stem Gauge	WR-26-07	Y	16,700	16,700	-	-	-	-
4 Pheasant Branch N/S Fork Gauges	WR-26-08	*	55,000	-	-	55,000	-	-
<b>TOTAL</b>			146,700	51,700	-	95,000	-	-



Department and Project	Project #	Y / N	2026 Approved	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
<b>WATER UTILITY</b>								
1 Water Meter Replacement	WU-26-01	Y	300,000	-	-	300,000	-	-
2 Well #5 Rehab	WU-26-03	Y	2,000,000	-	-	2,000,000	-	-
3 Risk & Resiliency	WU-26-04	Y	25,000	-	-	25,000	-	-
4 Century Ave. Bridge Recon.	WU-26-05	Y	300,000	-	-	300,000	-	-
5 Water Utility Vehicle/Equipment Replacement Program	WU-26-06	Y	86,000	-	-	86,000	-	-
6 Well #7 Planning	WU-26-07	Y	200,000	-	-	200,000	-	-
7 Northern Loop Planning	WU-26-08	Y	50,000	-	-	50,000	-	-
8 Leak Detection Correlator	WU-26-09	Y	25,000	-	-	25,000	-	-
<b>TOTAL</b>			<b>2,986,000</b>	<b>-</b>	<b>-</b>	<b>2,986,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL ALL DEPARTMENTS</b>			<b>12,355,912</b>	<b>4,400,000</b>	<b>200,000</b>	<b>6,177,000</b>	<b>1,146,912</b>	<b>432,000</b>



2026 Approved Capital Budget Items by Account Number

Department and Project	Project #	Account Description	Account Number	Budget Amount
<b>AIRPORT</b>				
1 Reconstruct Weather Reporting Equipment (AWOS) - Phase 1 (I	AI-26-01	Airport: Capital Equipment	660-5315-800	60,000
2 Replace Automatic Gates - Design	AI-26-02	Airport: Capital Equipment	660-5315-800	100,000
3 Consultant Services for N/S Runway Approaches	AI-26-03	Airport: Capital Equipment	660-5315-800	160,000
4 Acquire Mowing Equipment	AI-26-04	Airport: Capital Equipment	660-5315-800	25,000
5 Acquire Electric Vehicle Charging System	AI-26-05	Airport: Capital Equipment	660-5315-800	15,000
<b>TOTAL</b>				<b>360,000</b>
<b>BUILDING INSPECTION</b>				
1 Senior Center equipment updates	BI-26-01	Senior Center Equipment:Capital Outlay	416-5654-800	24,000
2 Senior Center furnace replacements	BI-26-02	Senior Center Repairs: Capital Outlay	416-5650-800	16,000
4 Police Department door key cards	BI-26-04	Police Security System: Capital Outlay	416-5326-800	15,000
6 Police Department Ramp Snow Melt System Repair	BI-26-06	Police Building: Capital Outlay	416-5325-800	28,000
8 MOC fans	BI-26-08	MOC HVAC: Capital Outlay	412-5712-800	97,000
9 Recycle center epoxy floor	BI-26-09	Recycling Center: Capital Outlay	412-5713-800	50,000
12 Salt shed repairs	BI-26-12	Salt Shed: Capital Outlay	412-5715-010	27,000
<b>TOTAL</b>				<b>257,000</b>
<b>CONSERVANCY LANDS</b>				
1 Bridge Redecking & Repair	CL-26-01	PBC Bridge Redecking: Contractual Exp.	414-5119-005	39,105
2 Pheasant Branch Creek Corridor Trailhead	CL-26-02	PBC Trailhead: Contractual Exp.	501-5304-005	200,000
3 Bock Hayfield Prairie Conversion	CL-26-03	Bock Hayfield Conversion: Contractual Exp.	414-5123-005	10,000
4 Graber Pond Conservancy Restoration	CL-26-04	Graber Pond Restoration: Contractual Exp.	414-5129-005	10,000
5 Bock Community Forest Restoration	CL-26-05	Bock Community Forest: Contractual Exp.	414-5131-005	40,000
6 Boundary Marking & Delineation	CL-26-06	Boundry Marking: Contractual Exp.	414-5327-005	10,000
8 Signage Program	CL-26-08	Trail Devel. & Signs: Contractual Exp.	414-5106-005	10,000
10 Emergency Location Markers	CL-26-10	Boundry Marking: Contractual Exp.	414-5327-005	5,000
11 Pheasant Branch Creek Corridor Restoration	CL-26-11	PBC Restoration: Contractual Exp.	414-5117-005	30,000
<b>TOTAL</b>				<b>354,105</b>
<b>EMS</b>				
1 Zoll AED Replacements	EM-26-01	Other EMS Equipment: Capital Outlay	416-5119-800	30,000
2 Exterior Securty Camera System	EM-26-07	EMS Security System: Capital Outlay	416-5120-800	30,000
3 Knox Narcotic Vault	EM-26-08	EMS Projects: Capital Outlay	416-5100-800	7,000
<b>TOTAL</b>				<b>67,000</b>
<b>FIRE DISTRICT</b>				
1 Public Safety (Fire) Capital Reserve	FI-26-01	Fire District Capital Contribution	100-5220-991	218,664
<b>TOTAL</b>				<b>218,664</b>
<b>GOLF COURSE</b>				
1 Greens Mower (2)	GC-26-01	Capital Expenses: Capital Outlay	650-5550-800	160,000
2 Golf Shop Storage	GC-26-02	Capital Expenses: Clubhouse Capital	650-5550-801	25,000
3 Cart Path Patchwork and Improvements	GC-26-03	Capital Expenses: Grounds/Maint. Capital	650-5550-803	25,000
4 Parking Lot/Driveway Patchwork and Improvements	GC-26-04	Capital Expenses: Capital Outlay	650-5550-800	25,000
5 Utility Cart (2)	GC-26-05	Capital Expenses: Capital Outlay	650-5550-800	40,000
6 Gator w/ Top Dresser	GC-26-06	Capital Expenses: Capital Outlay	650-5550-800	75,000
<b>TOTAL</b>				<b>350,000</b>
<b>INFORMATION TECHNOLOGY</b>				
1 Computer Replacement Plan	IT-26-01	Information Technology: Capital Outlay	416-5500-800	53,000
2 PD Isilon SAN Storage Replacement	IT-26-02	Storage System: Capital Outlay	416-5520-800	150,000
3 Arbitrator System Upgrade	IT-26-08	Cameras: Capital Outlay	416-5321-800	10,000
<b>TOTAL</b>				<b>213,000</b>
<b>LIBRARY</b>				
1 AMH sorter	LB-26-01	AMH Sorter: Capital Outlay	416-5606-800	175,000
<b>TOTAL</b>				<b>175,000</b>



2026 Approved Capital Budget Items by Account Number

Department and Project	Project #	Account Description	Account Number	Budget Amount
<b>PARKS, RECREATION, &amp; FORESTRY</b>				
1 Americans with Disabilities Act (ADA) Audit & Transition Plan	PR-26-01	ADA Improvements: Contractual Exp.	414-5305-005	50,000
2 Playground Replacement Program	PR-26-02	Playground Equipment: Capital Outlay	414-5382-800	356,470
5 Bauman Community Pool	PR-26-05	Aquatic Center: Contractual Expenses	414-5315-005	62,000
6 Compact Articulated Loader	PR-26-06	Forestry Capital Equipment: Capital Outlay	414-5280-800	114,255
7 Pruning Block Supplement	PR-26-07	Forestry General: Capital Outlay	414-5240-005	153,712
8 Athletic Court Maintenance Program	PR-26-08	Resurface BB Courts: Capital Outlay	414-5330-010	36,000
9 Lakeview Park Pond Treatment	PR-26-09	Lakeview Pond Improv.: Contractual Exp.	210-5233-800	12,500
12 Baseball Field Improvements	PR-26-12	Park Development: Capital Outlay	210-5240-800	10,000
<b>TOTAL</b>				<b>794,937</b>
<b>PLANNING</b>				
1 Strategic City Climate Action Roadmap	PL-26-01	Facility & Energy Program: Contractual Exp.	416-5707-005	200,000
4 Picnic Tables at Stone Horse Green	PL-26-05	CDA Capital: Capital Outlay	203-5540-800	20,000
7 Shade Structure at Stone Horse Green	PL-26-08	CDA Capital: Capital Outlay	203-5540-800	10,000
8 National Register of Historic Places Nomination	PL-26-13	Nat Reg Historic Places: Capital Outlay	416-5735-800	30,000
<b>TOTAL</b>				<b>260,000</b>
<b>POLICE DEPARTMENT</b>				
1 Department Duty Firearm Replacement Project	PD-26-01	Other Protective Gear: Capital Outlay	416-5323-800	90,000
3 Digital Traffic Signs	PD-26-03	Capital Equipment: Capital Outlay	416-5380-800	10,000
5 Symphony Radio Console	PD-26-13	CAD Upgrade: Capital Outlay	416-5329-800	33,576
<b>TOTAL</b>				<b>133,576</b>
<b>PUBLIC WORKS (STREETS)</b>				
1 Resurfacing (multiple streets)	PW-26-01	Resurfacing (2026 Projects): Construction	412-5353-010	1,526,430
2 Resurfacing (soil testing)	PW-26-02	Resurfacing (2026 Projects): Design	412-5353-005	5,000
3 Street Surface Treatments	PW-26-03	Surface Treatments: Construction	412-5315-010	300,000
<b>TOTAL</b>				<b>1,831,430</b>
<b>PUBLIC WORKS (OTHER)</b>				
1 Mobile Radio Replacements	PO-26-01	Radio Upgrade: Capital Outlay	412-5815-800	25,000
3 Fly Dane	PO-26-03	Fly Dane: Construction	412-5113-010	8,000
4 Downtown Terrace Brick Repairs	PO-26-04	Other Sidewalk: Construction	412-5441-010	50,000
5 Rail Crossing Repairs	PO-26-05	Railroad Crossings: Construction	412-5215-010	10,000
7 Century Avenue Road Diet Study	PO-26-07	General Projects: Construction	412-5133-010	40,000
8 Traffic Safety Screening Study	PO-26-08	Traffic Studies: Design	412-5111-005	25,000
9 Pedestrian Safety Improvements	PO-26-09	Pedestrian Safety: Construction	412-5420-010	75,000
<b>TOTAL</b>				<b>233,000</b>
<b>PUBLIC WORKS FLEET ADDITIONS</b>				
2 MOC Floor Cleaning Machine	PV-26-02	Other Equipment: Capital Outlay	412-5810-800	25,000
3 Ironworker	PV-26-03	Other Equipment: Capital Outlay	412-5810-800	17,000
<b>TOTAL</b>				<b>42,000</b>



2026 Approved Capital Budget Items by Account Number

Department and Project	Project #	Account Description	Account Number	Budget Amount
<b>SEWER UTILITY</b>				
1 Sewer Main Replacement	SU-26-01	Sewer Capital: Main Replacement	620-6297-815	300,000
2 SCADA Panel Upgrade, Remaining Panels from Bid Alternative	SU-26-02	Sewer Capital: Garage & Equipment	620-6297-825	200,000
3 Lift Station Rehab (Nursery Drive)	SU-26-03	Sewer Capital: Pump Station Equipment	620-6297-820	400,000
4 Century Ave. Bridge Recon.	SU-26-04	Sewer Capital: Main Replacement	620-6297-815	300,000
5 Sanitary Sewer Main Lining (Franklin Ave.)	SU-26-05	Sewer Capital: Main Replacement	620-6297-815	100,000
6 Water Utility Vehicle/Equipment Replacement Program	SU-26-06	Sewer Capital: Garage & Equipment	620-6297-825	29,000
<b>TOTAL</b>				<b>1,329,000</b>
<b>STORM WATER UTILITY</b>				
1 Deferred Ditch Maintenance	SW-26-01	Ditch Maintenance: Capital Outlay	630-5739-800	73,000
2 Deferred Outfall/Culvert Maintenance	SW-26-02	Outfall/Culvert Maint: Capital Outlay	630-5740-800	26,000
3 Misty Valley Stormwater System	SW-26-03	Misty Valley Stormwater: Capital Outlay	630-5742-800	400,000
4 Hidden Oaks Stormwater System	SW-26-04	Hidden Oaks Stormwater: Capital Outlay	630-5741-800	300,000
5 Greenway Blvd. Greenway	SW-26-05	Greenway Blvd Greenway: Capital Outlay	630-5744-800	20,000
6 South Pond Dredging	SW-26-08	South Pond Dredging: Capital Outlay	630-5720-800	75,000
7 Cat BA121 Hydraulic Angle Broom	SW-26-15	SWU Equipment: Capital Outlay	630-5743-800	12,500
8 Dump Truck	SW-26-16	SWU Equipment: Capital Outlay	630-5743-800	400,000
9 Polaris ATV with pump	SW-26-17	SWU Equipment: Capital Outlay	630-5743-800	70,000
10 Confluence Pond Weir Modification	WR-26-02	Confluence Pond: Capital Outlay	630-5745-800	40,000
11 Pheasant Branch N/S Fork Gauges	WR-26-08	Pheasant Branch Creek: Capital Outlay	630-5710-800	55,000
<b>TOTAL</b>				<b>1,471,500</b>
<b>VEHICLE &amp; EQUIPMENT REPLACEMENT PLAN</b>				
1 Vehicle Replacement Plan: Public Works	VE-26-01	Capital Equipment & Repl: Capital Outlay	412-5805-800	510,000
1 Vehicle Replacement Plan: Parks	VE-26-01	Capital Equipment & Repl: Capital Outlay	414-5380-800	455,000
1 Vehicle Replacement Plan: Police/Other	VE-26-01	Squad Car Replacement: Capital Outlay	416-5305-800	263,000
<b>TOTAL</b>				<b>1,228,000</b>
<b>WATER RESOURCES COMMISSION</b>				
1 Flood Mapping	WR-26-01	Flood Mapping: Capital Outlay	412-5609-800	35,000
2 Pheasant Branch Main Stem Gauge	WR-26-07	Pheasant Branch Monitoring: Capital Outlay	412-5611-800	16,700
<b>TOTAL</b>				<b>51,700</b>
<b>WATER UTILITY</b>				
1 Water Meter Replacement	WU-26-01	Water Capital: New Meters	610-6197-840	300,000
2 Well #5 Rehab	WU-26-03	Water Capital: Well Rehab & Construction	610-6197-810	2,000,000
3 Risk & Resiliency	WU-26-04	Water Capital: Master Plan	610-6197-860	25,000
4 Century Ave. Bridge Recon.	WU-26-05	Water Capital: Main Replacement	610-6197-820	300,000
5 Water Utility Vehicle/Equipment Replacement Program	WU-26-06	Water Capital: Garage & Equipment	610-6197-850	86,000
6 Well #7 Planning	WU-26-07	Water Capital: Well Rehab & Construction	610-6197-810	200,000
7 Northern Loop Planning	WU-26-08	Water Capital: Master Plan	610-6197-860	50,000
8 Leak Detection Correlator	WU-26-09	Water Capital: Garage & Equipment	610-6197-850	25,000
<b>TOTAL</b>				<b>2,986,000</b>
<b>TOTAL ALL DEPARTMENTS</b>				<b>12,355,912</b>



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

	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Approved</u>	<u>2025</u> <u>Projected</u>	<u>2026</u> <u>Approved</u>
<b>REVENUES</b>				
<b>Tax Increment</b>	<b>\$ 10,864,736</b>	<b>\$ 11,372,268</b>	<b>\$ 10,900,187</b>	<b>\$ -</b>
Exempt Computer Aid	350,595	350,595	350,595	350,595
Exempt Personal Property Aid	707,133	1,647,572	1,647,572	1,647,572
Grant Revenues	-	1,000,000	1,000,000	-
Other Revenues	183,002	-	27,743	-
Investment and Interest Income	1,189,697	500,000	1,000,000	350,000
<b>Total Revenues</b>	<b>\$ 13,295,163</b>	<b>\$ 14,870,435</b>	<b>\$ 14,926,098</b>	<b>\$ 2,348,167</b>
<b>EXPENDITURES</b>				
General				
Administration	1,109	25,000	35,150	25,000
Planning	26,698	50,000	50,000	-
Engineering	566	25,000	1,000	-
GIS	42,523	25,000	25,000	-
Legal	65,950	75,000	600,000	25,000
Contribution to CDA	140,000	140,000	140,000	-
TID Cost Recovery	425,000	225,000	225,000	-
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital Outlay & Incentives				
Capital Projects	3,535,222	11,066,475	7,055,325	-
Developer Payments	3,193,348	3,037,723	3,156,977	21,750,165
<b>Total Expenditures</b>	<b>\$ 7,430,415</b>	<b>\$ 14,669,198</b>	<b>\$ 11,288,452</b>	<b>\$ 21,800,165</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Other Transfers In (Out)	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>5,864,748</b>	<b>201,237</b>	<b>3,637,646</b>	<b>(19,451,998)</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	\$ 24,047,485	\$ 29,912,233	\$ 29,912,233	\$ 33,549,879
Ending Fund Balance	29,912,233	30,113,470	33,549,879	14,097,881
Less Advances to Other Funds	-	-	-	-
<b>NET AVAILABLE FUND BALANCE</b>	<b>\$ 29,912,233</b>	<b>\$ 30,113,470</b>	<b>\$ 33,549,879</b>	<b>\$ 14,097,881</b>



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

	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Approved</u>	<u>2025</u> <u>Projected</u>	<u>2026</u> <u>Approved</u>
<b>REVENUES</b>				
<b>Tax Increment</b>	<b>\$ 3,861,952</b>	<b>\$ 4,324,199</b>	<b>\$ 4,144,695</b>	<b>\$ 4,529,889</b>
Exempt Computer Aid	20,704	20,704	20,704	20,704
Exempt Personal Property Aid	66,550	174,435	174,435	174,435
Grant Revenues	500,000	-	-	-
Rental Income	-	-	-	-
Other Revenues	208,157	162,520	187,520	187,520
Investment and Interest Income	188,598	25,000	25,000	25,000
<b>Total Revenues</b>	<b>\$ 4,845,961</b>	<b>\$ 4,706,858</b>	<b>\$ 4,552,354</b>	<b>\$ 4,937,548</b>
<b>EXPENDITURES</b>				
General				
Administration	75,150	150,150	150,150	275,150
Planning	18,854	49,850	24,850	49,850
Engineering	22,295	25,000	65,000	25,000
Legal	5,317	25,000	10,000	25,000
Half Percent for Arts	1,500	30,000	60,000	30,000
Debt Service				
Principal	565,000	575,000	575,000	575,000
Interest	87,450	82,930	82,930	82,930
Issuance Costs	-	-	-	-
Capital Outlay & Incentives				
Capital Projects	34,014	1,690,000	1,690,000	800,000
Developer Payments	1,439,559	1,481,896	1,439,266	1,497,649
<b>Total Expenditures</b>	<b>\$ 2,249,140</b>	<b>\$ 4,109,826</b>	<b>\$ 4,097,196</b>	<b>\$ 3,360,579</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issues	-	-	-	-
Other Transfers In (Out)	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>2,596,821</b>	<b>597,032</b>	<b>455,157</b>	<b>1,576,969</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	\$ (1,991,199)	\$ 605,622	\$ 605,622	\$ 1,060,779
Ending Fund Balance	605,622	1,202,654	1,060,779	2,637,748
Plus Advances from Other Funds	-	-	-	-
<b>NET AVAILABLE FUNDS</b>	<b>\$ 605,622</b>	<b>\$ 1,202,654</b>	<b>\$ 1,060,779</b>	<b>\$ 2,637,748</b>

**2026 TIF DISTRICT #5 CAPITAL PROJECTS**

PBC Trailhead	\$ 200,000
Bury Overhead Utility Lines University (Placeholder)	500,000
Lattitude Graphic Building / Other	100,000
<b>TOTAL</b>	<b>\$ 800,000</b>



2026 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 12/31/25. Rows include 2015-2025 GO Refunding Bonds and Notes, and a TOTAL row.

Legal Debt Limit

Table showing legal debt limit calculations: 2025 Total Equalized Valuation as Certified by WI Dept. of Revenue (\$ 5,805,056,500), Legal Debt Limit as Percentage of Equalized Valuation (5%), Allowable Debt Limit as of 12/31/2025 (\$ 290,252,825), General Obligation Debt Outstanding as of 12/31/2025 (\$ 32,740,000), Available Debt Capacity Under Legal Limit (\$ 257,512,825), and Percent of Legal Debt Limit Incurred (11.3%).



## 2026 City of Middleton Budget

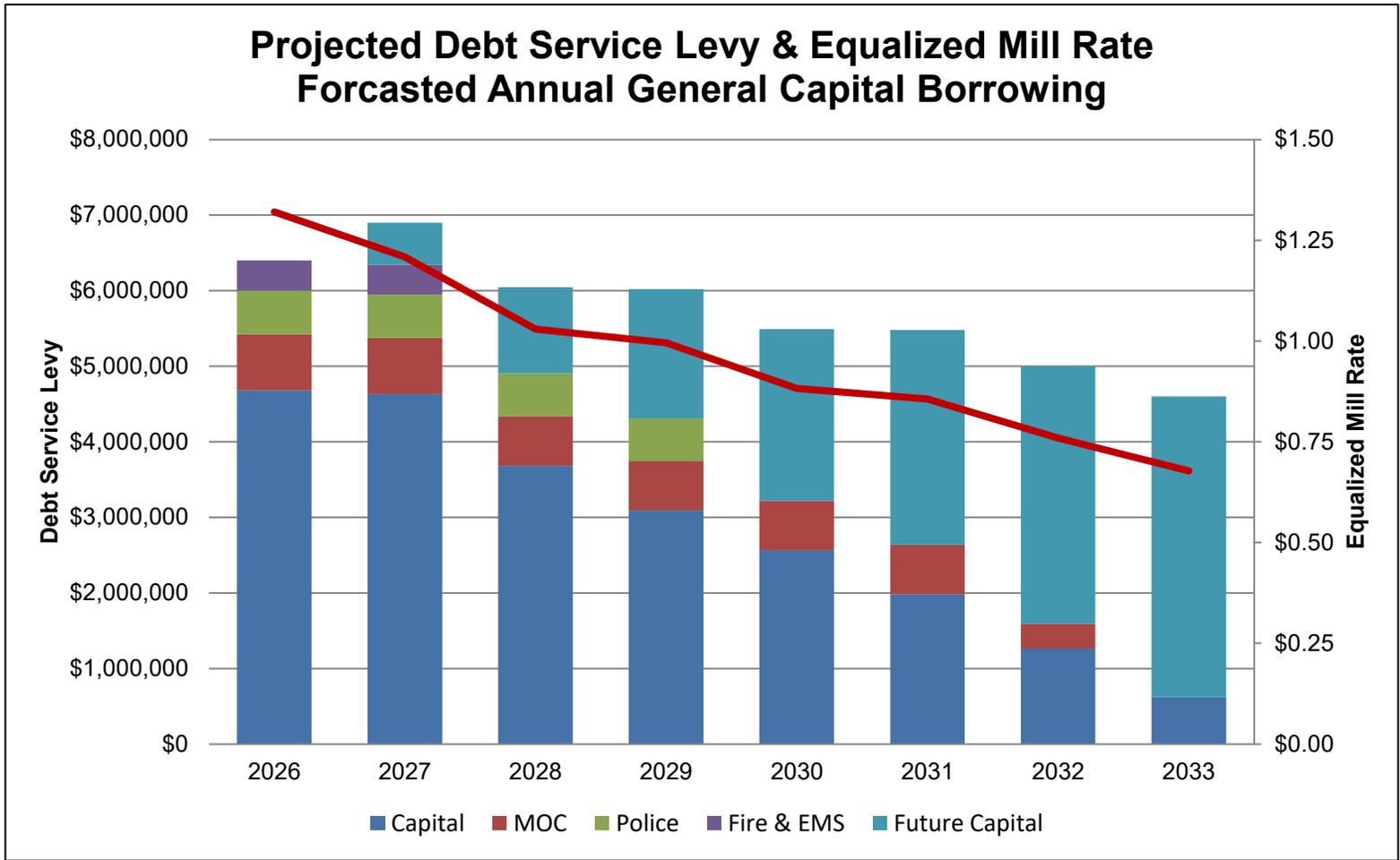
### General Debt Service Budget Summary (Fund 300)

	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Projected</u>	<u>2026</u> <u>Approved</u>
<b>REVENUES</b>				
<b>Property Taxes</b>	\$ 5,725,000	\$ 6,000,000	\$ 6,000,000	\$ 6,400,000
BAB Interest Subsidy	-	-	-	-
Interest Income (Loss)	68,216	10,000	15,000	10,000
<b>Total Revenues</b>	<b>\$ 5,793,216</b>	<b>\$ 6,010,000</b>	<b>\$ 6,015,000</b>	<b>\$ 6,410,000</b>
<b>EXPENDITURES</b>				
Principal - General	5,281,929	5,473,193	5,473,193	5,975,000
Principal - Refunding	-	-	-	-
Interest - General	1,018,943	940,380	940,380	967,431
Paying Agent & Fiscal Charges	7,850	8,000	8,000	8,000
Issuance Costs	89,911	-	93,161	-
<b>Total Expenditures</b>	<b>\$ 6,398,633</b>	<b>\$ 6,421,573</b>	<b>\$ 6,514,734</b>	<b>\$ 6,950,431</b>
Excess (deficiency) of revenues over expenditures	\$ (605,417)	\$ (411,573)	\$ (499,734)	(540,431)
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Premium on debt issued	195,661	-	289,194	-
Refunding payment to escrow	-	-	-	-
Transfer from Impact Fee Funds	215,000	215,000	215,000	215,000
Operating transfers in/(out)	100,000	-	-	-
Total Other Financing Sources (Uses)	510,661	215,000	504,194	215,000
<b>Excess (Deficit) of Sources vs. Uses of Funds</b>	<b>(94,755)</b>	<b>(196,573)</b>	<b>4,460</b>	<b>(325,431)</b>
<b>FUND BALANCE</b>				
Beginning of Year	\$ 465,655	\$ 370,900	\$ 370,900	\$ 375,360
End of Year	\$ 370,900	\$ 174,327	\$ 375,360	\$ 49,929



**2026 DEBT SERVICE PAYMENTS BY ISSUE AND CATEGORY**

Issue	Purpose	Original Amount	Balance at 12/31/25	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	\$ 3,970,000	2032	9/1/2025	\$ 625,000	\$ 119,100	744,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016 GO Refunding Bonds	Fire & EMS	3,900,000	910,000	2027	2/1/2024	450,000	13,700	463,700	-	-	-	-	-	-
2017 GO Notes	Capital	4,000,000	885,000	2027	3/1/2025	435,000	20,025	455,025	-	-	-	-	-	-
2018 GO Notes	Capital	3,500,000	485,000	2026	3/1/2024	485,000	7,275	492,275	-	-	-	-	-	-
2019 GO Notes	Capital	3,490,000	940,000	2027	3/1/2025	465,000	21,225	486,225	-	-	-	-	-	-
2019 GO Refunding Notes	Police Station	5,560,000	2,675,000	2029	9/1/2026	640,000	86,650	726,650	-	-	-	-	-	-
2020 GO Notes	Capital	4,270,000	1,725,000	2028	3/1/2026	565,000	28,850	593,850	-	-	-	-	-	-
2020 Taxable GO Ref Bonds	TID #5	7,055,000	4,835,000	2035	9/1/2028	-	-	-	-	-	-	580,000	77,468	657,468
2021 GO Notes	Capital	3,750,000	2,005,000	2029	3/1/2027	480,000	42,650	522,650	-	-	-	-	-	-
2022 GO Notes	Capital	4,000,000	2,715,000	2030	3/1/2028	500,000	87,150	587,150	-	-	-	-	-	-
2023 GO Notes	Capital	4,600,000	3,695,000	2031	3/1/2029	540,000	171,250	711,250	-	-	-	-	-	-
2024 GO Notes	Capital	4,000,000	3,900,000	2032	3/1/2030	490,000	151,500	641,500	-	-	-	-	-	-
2025 GO Notes	Capital	4,000,000	4,000,000	2033	3/1/1932	300,000	218,056	518,056	-	-	-	-	-	-
<b>TOTAL</b>	<b>TOTAL</b>	<b>\$ 58,625,000</b>	<b>\$ 32,740,000</b>			<b>\$ 5,975,000</b>	<b>\$ 967,431</b>	<b>\$ 6,942,431</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 580,000</b>	<b>\$ 77,468</b>	<b>\$ 657,468</b>



Budget Year	2026	2027	2028	2029	2030	2031	2032	2033	2034
Debt Service Levy	\$6.4 M	\$6.9 M	\$6.05 M	\$6.02 M	\$5.49 M	\$5.48 M	\$5 M	\$4.6 M	\$5.74 M
Debt Service Mill Rate	\$ 1.32	\$ 1.21	\$ 1.03	\$ 1.00	\$ 0.88	\$ 0.86	\$ 0.76	\$ 0.68	\$ 0.82

**Assumptions**

- \* \$4.4 million general capital borrowing in 2026 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



## 2026 City of Middleton Budget

### CDA REVENUES

	2024		2025		2026		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	<b>MISCELLANEOUS REVENUES</b>						
203-4811-00 INTEREST ON INVESTMENTS	10,000	29,389	10,000	-	10,000	10,000	10,000
203-4812-00 TRANSFER IN	140,000	140,000	140,000	-	140,000	-	-
203-4820-00 RENT - JONES	5,894	1,320	-	-	-	-	-
203-4820-04 RENT MIDDLETON STATION PARKING	3,600	3,600	3,600	-	3,600	3,600	3,600
203-4870-00 PUBLIC ART (SEE FUND 210)	-	-	-	-	-	-	-
203-4875-00 HUBBARD ACTIVITY CENTER	5,500	-	2,300	-	2,300	2,300	2,300
203-4876-00 STONE HORSE GREEN DONATIONS	-	1,801	-	5,000	10,000	10,000	10,000
203-4890-00 MISCELLANEOUS REVENUES	9,000	91,952	-	-	-	-	-
TOTAL	173,994	268,205	155,900	5,000	165,900	25,900	25,900
<b>TOTAL CDA REVENUES</b>	<b>173,994</b>	<b>268,205</b>	<b>155,900</b>	<b>5,000</b>	<b>165,900</b>	<b>25,900</b>	<b>25,900</b>



2026 City of Middleton Budget

COMMUNITY DEVELOPMENT AUTHORITY

		2024		2025		2026				
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	COUNCIL AMENDMENTS	FINAL ADJUSTMENTS	APPROVED BUDGET
<b>OPERATING EXPENSES</b>										
203-5531-001	ECONOMIC ASSISTANCE PMTS	-	-	-	-	-	-	-	-	-
203-5531-003	OTHER	-	-	-	-	-	-	-	-	-
203-5540-001	DOWNTOWN SNOW REMOVAL	40,000	46,195	17,500	17,330	17,500	17,500	-	-	17,500
203-5540-002	SENIOR CENTER BUILDING MTNANCE	2,000	168	-	-	-	-	-	-	-
203-5540-003	DOWNTOWN MARKETING ASSISTANCE	-	-	-	-	-	-	-	-	-
203-5540-004	CDA EVENT SPONSORSHIP	7,500	2,000	7,500	7,500	7,500	7,500	-	-	7,500
203-5540-005	BANNERS/HOLIDAY LIGHTS	20,000	20,154	20,000	20,000	20,000	20,000	-	-	20,000
203-5540-006	LABOR DOWNTOWN MAINTENANCE	27,000	16,226	20,000	10,000	20,000	20,000	-	-	20,000
203-5540-007	DOWNTOWN LANDSCAPE/MTNANCE	45,000	47,423	55,000	55,000	55,000	55,000	-	-	55,000
203-5540-008	STONE HORSE GREEN PROGRAMMING	-	13,384	-	8,000	14,000	14,000	-	-	14,000
203-5599-000	DEPRECIATION EXPENSE	-	79,406	-	-	-	-	-	-	-
203-5714-001	TENANT IMPROVEMENT	-	-	-	-	-	-	-	-	-
203-5720-110	SALARIES-FULL-TIME	-	-	-	-	40,734	40,734	-	2,311	43,045
203-5720-112	PART-TIME-NON PERM.	24,031	17,600	-	-	-	-	-	-	-
203-5720-192	RETIREMENT	-	-	2,638	2,638	2,933	2,933	-	166	3,099
203-5720-193	FICA	1,838	-	2,904	2,904	3,116	3,116	-	177	3,293
203-5720-194	HEALTH INSURANCE	-	-	-	-	12,770	12,770	-	-	12,770
203-5720-195	DENTAL INSURANCE	-	-	-	-	1,350	1,350	-	(645)	705
203-5720-210	MISCELLANEOUS EXPENSES	731	1,200	462	-	462	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	168,100	243,757	126,004	123,372	195,365	195,365	-	2,009	197,374
<b>TOTAL COMMUNITY DEVELOPMENT AUTHORITY</b>		<b>168,100</b>	<b>243,757</b>	<b>126,004</b>	<b>123,372</b>	<b>195,365</b>	<b>195,365</b>	<b>-</b>	<b>2,009</b>	<b>197,374</b>



**Risk Management Fund (Fund 710)**

	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Projected</u>	<u>2026</u> <u>Approved</u>
<b><u>REVENUES</u></b>				
Insurance Cost Allocations				
General Fund	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000
Library Fund	26,900	29,200	29,200	30,000
Tourism Fund	2,450	2,700	2,700	2,900
Water Utility	44,600	45,500	45,500	47,200
Sewer Utility	14,400	14,400	14,400	15,000
Storm Water Utility	-	5,100	5,100	5,300
Golf Course	45,500	42,000	42,000	42,500
Airport	2,000	2,100	2,100	2,220
Other Revenues & Sources				
Insurance Dividends	47,237	13,510	13,510	7,385
Insurance Recoveries	57,787	10,000	15,000	10,000
Other Recoveries	-	-	-	-
Interest on Investments	8,954	4,565	15,000	10,000
<b>Total Revenues</b>	<b>\$ 624,828</b>	<b>\$ 544,075</b>	<b>\$ 559,510</b>	<b>\$ 547,505</b>

<b><u>EXPENDITURES</u></b>				
Insurance Coverage				
Liability Insurance	68,724	71,184	71,184	73,320
Excess Liability Insurance	2,426	2,700	2,749	3,162
Employment Practices Liability	6,267	7,000	7,130	7,000
Cyber Liability	-	-	-	-
Pollution Liability	5,336	5,750	6,575	6,904
Crime Policy	948	950	927	974
Volunteer Accident Policy	476	-	-	-
Workers Compensation	271,672	226,228	226,228	231,523
Auto Physical Damage	27,822	30,000	33,269	43,915
Equipment Breakdown	5,189	6,500	5,522	6,377
Property Insurance	143,480	145,273	145,273	149,631
Subtotal: Insurance Coverage	532,342	495,585	498,858	522,806
Claims Costs				
Liability Claims	16,574	25,000	50,000	35,000
Property Claims	10,014	10,000	15,000	12,500
Auto Physical Damage Claims	13,038	10,000	5,000	15,000
Other Claim Costs	-	2,500	-	2,500
Subtotal: Claims Costs	39,627	47,500	70,000	65,000
<b>Total Expenditures</b>	<b>\$ 571,969</b>	<b>\$ 543,085</b>	<b>\$ 568,858</b>	<b>\$ 587,806</b>

<b>CHANGE IN NET POSITION</b>	<b>\$ 52,860</b>	<b>\$ 990</b>	<b>\$ (9,348)</b>	<b>\$ (40,301)</b>
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<b>NET POSITION</b>				
Beginning Net Position	\$ 448,988	\$ 501,848	\$ 501,848	\$ 492,500
Ending Net Position	\$ 501,848	\$ 502,838	\$ 492,500	\$ 452,199



## 2026 City of Middleton Budget

### WATER UTILITY REVENUES

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>WATER SALES REVENUE</b>								
610-4601-00	UNMETERED SALES-GEN CUSTOMERS	-	-	-	-	-	-	-
610-4610-00	METERED SALES-GEN CUSTOMERS	-	-	-	-	-	-	-
610-4611-00	METERED SALES-RESIDENTIAL	1,452,769	1,040,471	1,452,769	-	1,452,769	1,452,769	1,452,769
610-4612-00	METERED SALES-COMMERCIAL	795,299	590,609	795,299	-	795,299	795,299	795,299
610-4613-00	METERED SALES-INDUSTRIAL	168,976	100,337	168,976	-	168,976	168,976	168,976
610-4614-00	METERED SALES - MULTI FAMILY	313,537	455,604	313,537	-	313,537	313,537	313,537
610-4620-00	PRIVATE FIRE PROTECTION	108,655	115,696	108,655	-	108,655	108,655	108,655
610-4630-00	PUBLIC FIRE PROTECTION	485,243	590,599	485,243	-	485,243	485,243	485,243
610-4640-00	OTHER SALES TO PUBLIC AUTHORIT	59,437	63,403	59,437	-	59,437	59,437	59,437
610-4660-00	SALES FOR RESALE	-	19,437	-	-	-	-	-
	<b>TOTAL</b>	<b>3,383,916</b>	<b>2,976,155</b>	<b>3,383,916</b>	<b>-</b>	<b>3,383,916</b>	<b>3,383,916</b>	<b>3,383,916</b>
<b>MISCELLANEOUS REVENUES</b>								
610-4701-00	FORFEITED DISCOUNTS	4,000	8,914	4,000	-	4,000	4,000	4,000
610-4710-00	MISC SERVICE REVENUE	5,000	4,422	5,000	-	5,000	5,000	5,000
610-4720-00	RENT FROM WATER PROPERTY	105,000	105,351	105,000	-	105,000	105,000	105,000
610-4740-00	OTHER WATER REVENUES (AM-1)	1,000	16,277	1,000	-	1,000	1,000	1,000
610-4790-00	TRANSFER IN	-	17,980	-	-	-	-	-
	<b>TOTAL</b>	<b>115,000</b>	<b>152,945</b>	<b>115,000</b>	<b>-</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>
<b>INTEREST &amp; OTHER FINANCING SOURCES</b>								
610-4210-00	CONTRIBUTIONS IN AID OF CONSTU	-	1,269,127	-	-	-	-	-
610-4210-01	CAPITAL CONTRIBUTED BY MUNI	-	-	-	-	-	-	-
610-4250-00	AMORTIZATION OF PSC LIABILITY	-	-	-	-	-	-	-
610-4290-00	INTEREST & DIVIDEND INCOME	25,000	232,329	25,000	-	25,000	25,000	25,000
610-4290-03	CREDIT CARD REBATE PROGRAM	5,000	4,147	5,000	-	5,000	5,000	5,000
610-4291-00	MISCELLANEOUS INCOME	3,000	21,742	3,000	-	3,000	3,000	3,000
	<b>TOTAL</b>	<b>33,000</b>	<b>1,527,345</b>	<b>33,000</b>	<b>-</b>	<b>33,000</b>	<b>33,000</b>	<b>33,000</b>
<b>TOTAL WATER UTILITY REVENUES</b>		<b>3,531,916</b>	<b>4,656,445</b>	<b>3,531,916</b>	<b>-</b>	<b>3,531,916</b>	<b>3,531,916</b>	<b>3,531,916</b>



## 2026 City of Middleton Budget

### WATER UTILITY EXPENSES

	2024		2025		2026			
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
	<b>SOURCE OF SUPPLY</b>							
<b>WAGES</b>								
610-6160-110	SALARIES-FULL-TIME (601)	27,014	27,382	32,014	-	32,225	32,225	32,835
610-6160-117	OVERTIME	-	-	-	-	-	-	-
610-6160-135	LONGEVITY	-	-	3,893	-	3,419	3,419	-
610-6160-198	PENSION EXPENSE	-	(11,844)	-	-	-	-	-
	<b>TOTAL</b>	<b>27,014</b>	<b>15,538</b>	<b>35,907</b>	<b>-</b>	<b>35,644</b>	<b>35,644</b>	<b>32,835</b>
<b>PERSONNEL BENEFITS</b>								
610-6160-192	RETIREMENT	2,553	(1,973)	2,946	-	2,598	2,598	2,364
610-6160-193	FICA	2,286	1,989	3,242	-	2,760	2,760	2,512
610-6160-194	HEALTH INSURANCE	6,791	-	6,092	-	6,550	6,550	5,947
610-6160-195	DENTAL INSURANCE	593	-	618	-	470	470	519
	<b>TOTAL</b>	<b>12,223</b>	<b>16</b>	<b>12,898</b>	<b>-</b>	<b>12,378</b>	<b>12,378</b>	<b>11,342</b>
<b>OPERATING EXPENSES</b>								
610-6160-220	SUPPLIES & EXPENSES (603)	7,000	14,831	7,000	-	7,000	7,000	7,000
610-6160-410	MAINTENANCE (617): PPE	1,000	38,178	1,000	-	1,000	1,000	1,000
	<b>TOTAL</b>	<b>8,000</b>	<b>53,010</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<b>TOTAL SOURCE OF SUPPLY</b>		<b>47,237</b>	<b>68,563</b>	<b>56,805</b>	<b>-</b>	<b>56,022</b>	<b>56,022</b>	<b>52,177</b>

### PUMPING

<b>WAGES</b>								
610-6162-110	SALARIES-FULL-TIME (624)	88	299	104	-	105	105	1,067
610-6162-117	OVERTIME	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>88</b>	<b>299</b>	<b>104</b>	<b>-</b>	<b>105</b>	<b>105</b>	<b>1,067</b>
<b>PERSONNEL BENEFITS</b>								
610-6162-192	RETIREMENT	8	-	10	-	8	8	77
610-6162-193	FICA	7	22	11	-	9	9	82
610-6162-194	HEALTH INSURANCE	22	-	20	-	21	21	193
610-6162-195	DENTAL INSURANCE	2	-	1	-	2	2	17
	<b>TOTAL</b>	<b>39</b>	<b>22</b>	<b>42</b>	<b>-</b>	<b>40</b>	<b>40</b>	<b>369</b>
<b>OPERATING EXPENSES</b>								
610-6162-210	PURCHASED POWER (623)	260,000	252,046	260,000	-	260,000	260,000	260,000
610-6162-220	SUPPLIES & EXPENSES (626)	11,500	6,694	11,500	-	11,500	11,500	11,500
610-6162-410	MAINTENANCE (633)	5,000	4,733	5,000	-	5,000	5,000	5,000
	<b>TOTAL</b>	<b>276,500</b>	<b>263,473</b>	<b>276,500</b>	<b>-</b>	<b>276,500</b>	<b>276,500</b>	<b>276,500</b>
<b>TOTAL PUMPING</b>		<b>276,627</b>	<b>263,794</b>	<b>276,646</b>	<b>-</b>	<b>276,645</b>	<b>276,645</b>	<b>277,936</b>



## 2026 City of Middleton Budget

### WATER UTILITY EXPENSES

	2024		2025		2026		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>WATER TREATMENT</b>							
<b>WAGES</b>							
610-6163-110 SALARIES-FULL-TIME (642)	30	83	36	-	36	36	575
610-6163-117 OVERTIME	-	-	-	-	-	-	-
TOTAL	30	83	36	-	36	36	575
<b>PERSONNEL BENEFITS</b>							
610-6163-192 RETIREMENT	3	-	3	-	3	3	41
610-6163-193 FICA	3	6	3	-	3	3	44
610-6163-194 HEALTH INSURANCE	8	-	7	-	7	7	104
610-6163-195 DENTAL INSURANCE	1	-	1	-	1	1	9
TOTAL	15	6	14	-	14	14	198
<b>OPERATING EXPENSES</b>							
610-6163-220 SUPPLIES & EXPENSES (643)	12,000	7,619	12,000	-	12,000	12,000	12,000
610-6163-230 CHEMICALS (641)	20,000	23,019	20,000	-	20,000	20,000	20,000
610-6163-410 MAINTENANCE (652)	1,000	345	1,000	-	1,000	1,000	1,000
TOTAL	33,000	30,983	33,000	-	33,000	33,000	33,000
<b>TOTAL WATER TREATMENT</b>	<b>33,045</b>	<b>31,072</b>	<b>33,050</b>	<b>-</b>	<b>33,050</b>	<b>33,050</b>	<b>33,773</b>
<b>TRANSMISSION &amp; DISTRIBUTION</b>							
<b>WAGES</b>							
610-6164-110 SALARIES-FULL-TIME (660)	-	-	-	-	-	-	-
610-6164-111 LABOR RES. & STANDPIPE (661)	2,700	613	3,203	-	3,222	3,222	3,284
610-6164-112 LABOR - MAINS (662)	53,111	11,718	63,009	-	63,370	63,370	64,029
610-6164-113 LABOR - SERVICES (662)	36,460	4,946	43,255	-	43,503	43,503	44,328
610-6164-114 LABOR - METERS (663)	36,460	36,910	43,255	-	43,503	43,503	44,328
610-6164-115 LABOR - HYDRANTS (662)	5,402	9,857	6,408	-	6,445	6,445	6,567
610-6164-117 OVERTIME	-	-	-	-	-	-	-
TOTAL	134,133	64,044	159,130	-	160,044	160,044	162,536
<b>PERSONNEL BENEFITS</b>							
610-6164-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
610-6164-192 RETIREMENT	12,763	(4,117)	14,728	-	12,992	12,992	11,703
610-6164-193 FICA	11,428	4,756	16,211	-	13,802	13,802	12,433
610-6164-194 HEALTH INSURANCE	33,953	-	30,460	-	32,752	32,752	29,437
610-6164-195 DENTAL INSURANCE	2,963	-	3,092	-	2,351	2,351	2,568
TOTAL	61,107	639	64,491	-	61,897	61,897	56,141
<b>OPERATING EXPENSES</b>							
610-6164-220 SUPPLIES & EXPENSES (665)	35,000	10,423	35,000	-	35,000	35,000	35,000
610-6164-411 MAINT RES. & STANDPIPE (672)	20,000	1,421	20,000	-	20,000	20,000	20,000
610-6164-412 MAINT - MAINS (673)	75,000	24,440	75,000	-	75,000	75,000	75,000
610-6164-413 MAINT - SERVICES (675)	15,000	2,278	15,000	-	15,000	15,000	15,000
610-6164-414 MAINT - METERS (676)	25,000	91,628	30,000	-	25,000	25,000	25,000
610-6164-415 MAINT - HYDRANTS (677)	26,000	18,048	26,000	-	26,000	26,000	26,000
TOTAL	196,000	148,238	201,000	-	196,000	196,000	196,000
<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	<b>391,240</b>	<b>212,921</b>	<b>424,621</b>	<b>-</b>	<b>417,941</b>	<b>417,941</b>	<b>414,677</b>



## 2026 City of Middleton Budget

### WATER UTILITY EXPENSES

	2024		2025		2026		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>CUSTOMER ACCOUNT EXPENSE</b>							
<b>WAGES</b>							
610-6190-110 SALARIES-FULL-TIME (901)	-	-	-	-	-	-	-
610-6190-111 SALARIES-FULL-TIME CREW (902)	30,384	526	36,299	-	36,253	36,253	36,940
610-6190-117 OVERTIME	-	-	-	-	-	-	-
610-6190-130 ACCTG & CLTG LABOR (903)	-	30,893	-	-	-	-	-
<b>TOTAL</b>	<b>30,384</b>	<b>31,420</b>	<b>36,299</b>	<b>-</b>	<b>36,253</b>	<b>36,253</b>	<b>36,940</b>
<b>PERSONNEL BENEFITS</b>							
610-6190-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
610-6190-192 RETIREMENT	2,872	-	3,185	-	2,923	2,923	2,660
610-6190-193 FICA	2,571	2,396	3,669	-	3,106	3,106	2,826
610-6190-194 HEALTH INSURANCE	7,640	-	6,856	-	7,369	7,369	6,690
610-6190-195 DENTAL INSURANCE	667	-	1,809	-	529	529	584
<b>TOTAL</b>	<b>13,750</b>	<b>2,396</b>	<b>15,519</b>	<b>-</b>	<b>13,927</b>	<b>13,927</b>	<b>12,760</b>
<b>OPERATING EXPENSES</b>							
610-6190-220 SUPPLIES & EXPENSES (905)	12,500	14,937	12,500	-	12,500	12,500	12,500
610-6190-221 UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>12,500</b>	<b>14,937</b>	<b>12,500</b>	<b>-</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>
<b>TOTAL CUSTOMER ACCOUNT EXPENSE</b>	<b>56,634</b>	<b>48,752</b>	<b>64,318</b>	<b>-</b>	<b>62,680</b>	<b>62,680</b>	<b>62,200</b>

### ADMINISTRATIVE & GENERAL

<b>WAGES</b>							
610-6192-110 SALARIES-FULL-TIME (920)	145,166	423,709	256,525	-	285,863	292,489	292,810
610-6192-111 SALARIES-SEASONAL	-	-	-	-	-	-	-
610-6192-117 OVERTIME	-	21,613	-	-	-	-	-
610-6192-135 LONGEVITY	12,300	3,796	12,362	-	12,300	12,300	-
<b>TOTAL</b>	<b>157,466</b>	<b>449,118</b>	<b>268,887</b>	<b>-</b>	<b>298,163</b>	<b>304,789</b>	<b>292,810</b>
<b>PERSONNEL BENEFITS</b>							
610-6192-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
610-6192-192 RETIREMENT (926)	13,720	9,161	21,704	-	22,277	22,754	21,083
610-6192-193 FICA	12,285	34,800	23,889	-	23,669	24,176	22,400
610-6192-194 HEALTH INSURANCE (926)	36,500	62,713	34,695	-	51,009	51,009	54,249
610-6192-195 DENTAL INSURANCE (926)	3,186	6,507	5,509	-	6,221	6,221	5,692
<b>TOTAL</b>	<b>65,691</b>	<b>113,182</b>	<b>85,797</b>	<b>-</b>	<b>103,176</b>	<b>104,160</b>	<b>103,424</b>
<b>OPERATING EXPENSES</b>							
610-6192-210 OFFICE SUPPLIES (921)	8,000	6,714	8,000	-	8,000	8,000	8,000
610-6192-222 INSURANCE	46,200	44,600	46,200	-	47,200	47,200	47,200
610-6192-223 INJURIES & DAMAGES	-	-	-	-	-	-	-
610-6192-224 REGULATORY COMM. EXP (928)	3,000	4,195	3,000	-	3,000	3,000	3,000
610-6192-310 OUTSIDE SERVICES (923)	40,000	43,136	40,000	-	95,000	95,000	95,000
610-6192-320 TRANSPORTATION EXPENSES (930)	40,000	51,412	40,000	-	40,000	40,000	40,000
610-6192-410 MAINT - GENERAL PLANT (932)	1,000	309	1,000	-	1,000	1,000	1,000
610-6192-490 MISC GENERAL EXPENSES (930)	7,000	16,265	29,500	-	29,500	29,500	29,500
610-6192-990 GEN FUND COST RECOVERY	101,500	101,500	107,000	-	110,000	110,000	110,000
610-6192-991 RESIDENT TOILET REBATE (906)	20,000	2,000	20,000	-	10,000	10,000	10,000
610-6192-992 COMM WATER AUDIT REBATE (906)	20,000	500	20,000	-	10,000	10,000	10,000
610-6192-998 PERSONNEL CONTINGENCY	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>286,700</b>	<b>270,631</b>	<b>314,700</b>	<b>-</b>	<b>353,700</b>	<b>353,700</b>	<b>353,700</b>



## 2026 City of Middleton Budget

WATER UTILITY EXPENSES	2024		2025		2026		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	<b>TOTAL ADMINISTRATIVE &amp; GENERAL</b>	<b>509,857</b>	<b>832,931</b>	<b>669,384</b>	<b>-</b>	<b>755,038</b>	<b>762,648</b>
<b>OTHER EXPENSES</b>							
<b>DEPRECIATION &amp; TAXES</b>							
610-4020-990 DEPRECIATION	410,000	511,554	410,000	-	410,000	410,000	410,000
610-4020-992 DEPREC ON CONTRIBUTED PLANT	162,000	204,868	162,000	-	162,000	162,000	162,000
610-4080-990 TAXES	565,000	434,740	565,000	-	565,000	565,000	565,000
<b>TOTAL</b>	<b>1,137,000</b>	<b>1,151,162</b>	<b>1,137,000</b>	<b>-</b>	<b>1,137,000</b>	<b>1,137,000</b>	<b>1,137,000</b>
<b>INTEREST &amp; DEBT EXPENSE</b>							
610-6193-990 INTEREST ON DEBT TO MUNICIPAL	-	-	-	-	-	-	-
610-6194-990 AMORTIZATION OF BOND DISCOUNT	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER EXPENSES &amp; TRANSFERS</b>							
610-6195-998 TRANSFER TO DEBT FD 300	-	-	-	-	-	-	-
610-6195-999 TRANSFER OUT	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>WATER CAPITAL EXPENSES</b>							
610-6197-810 WELL REHAB & CONST (3140)	-	12,608	2,590,000	-	2,550,000	2,550,000	2,200,000
610-6197-812 WATER TREATMENT EQUIP. (3320)	100,000	-	-	-	-	-	-
610-6197-815 TRANSPORTATION EQUIP (3920)	90,000	21,496	105,000	-	105,000	105,000	-
610-6197-820 WATER MAIN REPL (3430)	1,200,000	91,874	-	-	-	-	300,000
610-6197-825 OTHER TRANSM & DIST (3490)	-	72,744	0	-	-	-	-
610-6197-830 DIST RESERV & STANDPIPE (3420)	20,000	4,903	-	-	-	-	-
610-6197-835 SCADA EQUIP (3971)	-	-	-	-	-	-	-
610-6197-840 NEW METERS (3460-01)	75,000	0	300,000	-	300,000	300,000	300,000
610-6197-845 HYDRANTS (3480)	-	-	-	-	-	-	-
610-6197-850 GARAGE & EQUIP (3710)	9,550	-	13,000	-	13,000	13,000	111,000
610-6197-860 MASTER PLAN	-	-	30,000	-	30,000	30,000	75,000
<b>TOTAL</b>	<b>1,494,550</b>	<b>203,626</b>	<b>3,038,000</b>	<b>-</b>	<b>2,998,000</b>	<b>2,998,000</b>	<b>2,986,000</b>
<b>TOTAL OTHER EXPENSES</b>	<b>2,631,550</b>	<b>1,354,788</b>	<b>4,175,000</b>	<b>-</b>	<b>4,135,000</b>	<b>4,135,000</b>	<b>4,123,000</b>
<b>TOTAL WATER UTILITY EXPENSES</b>	<b>3,946,190</b>	<b>2,812,820</b>	<b>5,699,824</b>	<b>-</b>	<b>5,736,376</b>	<b>5,743,986</b>	<b>5,713,697</b>



## 2026 City of Middleton Budget

### SEWER UTILITY REVENUES

	2024		2025		2026		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	<b>SEWER SALES REVENUE</b>						
620-4610-00 SEWERAGE SERVICE-RESIDENTIAL	2,190,239	1,857,285	2,259,081	2,259,081	2,259,081	2,259,081	2,365,529
620-4620-00 SEWERAGE SERVICE-COMMERCIAL	1,574,454	1,777,822	1,623,941	1,623,941	1,623,941	1,623,941	1,725,835
620-4630-00 SEWERAGE SERVICE-INDUSTRIAL	202,187	216,822	208,542	208,542	208,542	208,542	220,969
620-4640-00 REVENUES FROM PUBLIC AUTHORITY	55,032	65,577	56,762	56,762	56,762	56,762	60,521
<b>TOTAL</b>	<b>4,021,912</b>	<b>3,917,506</b>	<b>4,148,326</b>	<b>4,148,326</b>	<b>4,148,326</b>	<b>4,148,326</b>	<b>4,372,854</b>
<b>INTEREST &amp; MISCELLANEOUS REVENUE</b>							
620-4210-00 CONTRIBUTIONS IN AID CONSTRUCTION	-	917,358	-	-	-	-	-
620-4290-00 INTEREST & DIVIDEND INCOME	17,000	113,099	17,000	17,000	17,000	17,000	17,000
620-4290-03 CREDIT CARD REBATE PROGRAM	-	286	-	-	-	-	-
620-4820-00 FORFEITED DISCOUNTS	-	-	-	-	-	-	-
620-4850-00 MISCELLANEOUS OPERATING REVENUE	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>17,000</b>	<b>1,030,744</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>
<b>TOTAL SEWER UTILITY REVENUES</b>	<b>4,038,912</b>	<b>4,948,250</b>	<b>4,165,326</b>	<b>4,165,326</b>	<b>4,165,326</b>	<b>4,165,326</b>	<b>4,389,854</b>



## 2026 City of Middleton Budget

### SEWER UTILITY EXPENSES

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>OPERATION EXPENSES</b>								
<b>WAGES</b>								
620-6282-110	SALARIES-FULL-TIME	41,661	12,168	49,370	-	49,696	49,696	50,621
620-6282-117	OVERTIME	-	-	-	-	-	-	-
620-6282-135	LONGEVITY	-	-	3,872	-	1,140	1,140	-
620-6282-198	PENSION EXPENSE	-	(11,847)	-	-	-	-	-
	<b>TOTAL</b>	<b>41,661</b>	<b>321</b>	<b>79,450</b>	<b>79,450</b>	<b>50,836</b>	<b>50,836</b>	<b>50,621</b>
<b>PERSONNEL BENEFITS</b>								
620-6282-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
620-6282-192	RETIREMENT	-	-	409	-	-	-	-
620-6282-193	FICA	3,525	902	3,805	-	2,533	2,533	3,644
620-6282-194	HEALTH INSURANCE	-	-	-	-	-	-	-
620-6282-195	DENTAL INSURANCE	-	-	546	-	-	-	-
	<b>TOTAL</b>	<b>3,525</b>	<b>902</b>	<b>5,000</b>	<b>-</b>	<b>2,533</b>	<b>2,533</b>	<b>3,644</b>
<b>OPERATING EXPENSES</b>								
620-6282-220	SUPPLIES & EXPENSES	35,000	5,385	35,000	-	30,000	30,000	30,000
620-6282-230	OTHER CHEMICALS FOR SEWERAGE	2,500	5,234	3,000	-	3,000	3,000	3,000
620-6282-320	TRANSPORTATION EXPENSES	35,000	23,902	35,000	-	30,000	30,000	30,000
620-6282-330	MMSD FEES	2,813,230	2,799,787	2,867,600	-	2,867,600	2,867,600	3,036,250
620-6282-340	TELEVISIONING TRAILER	-	-	12,000	-	12,000	12,000	12,000
620-6282-420	POWER & FUEL - PUMPING: PPE	25,000	24,900	25,000	-	25,000	25,000	25,000
	<b>TOTAL</b>	<b>2,910,730</b>	<b>2,859,208</b>	<b>2,556,838</b>	<b>-</b>	<b>2,967,600</b>	<b>2,967,600</b>	<b>3,136,250</b>
<b>TOTAL OPERATION EXPENSES</b>		<b>2,955,916</b>	<b>2,860,432</b>	<b>2,641,288</b>	<b>2,641,288</b>	<b>3,020,969</b>	<b>3,020,969</b>	<b>3,190,515</b>
<b>MAINTENANCE EXPENSES</b>								
<b>WAGES</b>								
620-6283-110	SALARIES- FULL TIME	34,905	19,787	41,686	-	41,637	41,637	42,412
620-6283-117	OVERTIME	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>34,905</b>	<b>19,787</b>	<b>41,686</b>	<b>-</b>	<b>41,637</b>	<b>41,637</b>	<b>42,412</b>
<b>PERSONNEL BENEFITS</b>								
620-6283-192	RETIREMENT	-	-	343	-	-	-	-
620-6283-193	FICA	3,298	1,462	3,840	-	2,122	2,122	3,053
	<b>TOTAL</b>	<b>3,298</b>	<b>1,462</b>	<b>4,183</b>	<b>-</b>	<b>2,122</b>	<b>2,122</b>	<b>3,053</b>
<b>OPERATING EXPENSES</b>								
620-6283-414	MAINT - METERS	25,000	19,300	25,000	-	25,000	25,000	25,000
620-6283-415	MAINT - SEWAGE COLLECTION SYST	60,000	19,441	60,000	-	20,000	20,000	20,000
620-6283-416	MAINT - COLLECTION SYS PUMP EQ	26,000	2,444	26,000	-	20,000	20,000	20,000
620-6283-417	MAINT - GEN PLANT STRUCT & EQU	5,000	3,333	5,000	-	5,000	5,000	5,000
	<b>TOTAL</b>	<b>116,000</b>	<b>44,517</b>	<b>116,000</b>	<b>-</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>TOTAL MAINTENANCE EXPENSES</b>		<b>154,203</b>	<b>65,767</b>	<b>161,869</b>	<b>-</b>	<b>113,759</b>	<b>113,759</b>	<b>115,465</b>



## 2026 City of Middleton Budget

### SEWER UTILITY EXPENSES

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>CUSTOMER ACCOUNT EXPENSES</b>								
<b>WAGES</b>								
620-6284-110	METER READING LABOR	36,031	31,032	41,297	-	42,981	42,981	43,780
620-6284-117	OVERTIME	-	-	-	-	-	-	-
620-6284-130	BILLING, COLLECT, ACCTG EXP	10,000	14,937	10,000	-	10,000	10,000	10,000
	<b>TOTAL</b>	<b>46,031</b>	<b>45,969</b>	<b>51,297</b>	<b>-</b>	<b>52,981</b>	<b>52,981</b>	<b>53,780</b>
<b>PERSONNEL BENEFITS</b>								
620-6284-192	RETIREMENT	-	(1,749)	354	-	-	-	-
620-6284-193	FICA	3,404	2,371	3,290	-	2,190	2,190	3,349
	<b>TOTAL</b>	<b>3,404</b>	<b>622</b>	<b>3,644</b>	<b>-</b>	<b>2,190</b>	<b>2,190</b>	<b>3,349</b>
<b>TOTAL CUSTOMER ACCOUNT EXPENSES</b>		<b>49,435</b>	<b>46,591</b>	<b>44,500</b>	<b>44,500</b>	<b>55,171</b>	<b>55,171</b>	<b>57,129</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>								
<b>WAGES</b>								
620-6285-110	SALARIES-FULL-TIME	79,855	76,970	84,479	-	112,657	119,283	116,321
620-6285-111	SALARIES-SEASONAL	6,000	-	6,000	-	6,000	6,000	6,000
620-6285-117	OVERTIME	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>85,855</b>	<b>76,970</b>	<b>90,479</b>	<b>-</b>	<b>118,657</b>	<b>125,283</b>	<b>122,321</b>
<b>PERSONNEL BENEFITS</b>								
620-6285-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
620-6285-192	RETIREMENT	16,149	38,939	5,870	-	8,311	8,788	18,225
620-6285-193	FICA	6,109	6,140	6,462	-	8,831	9,338	8,898
620-6285-194	HEALTH INSURANCE	38,237	17,905	20,550	-	44,821	44,821	47,063
620-6285-195	DENTAL INSURANCE	4,655	2,169	2,031	-	6,499	6,499	5,066
620-6285-199	EMPLOYEE HEALTH CONTRIB.(1%)	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>65,150</b>	<b>65,153</b>	<b>22,581</b>	<b>-</b>	<b>68,462</b>	<b>69,446</b>	<b>79,252</b>
<b>OPERATING EXPENSES</b>								
620-6285-210	OFFICE SUPPLIES	10,000	6,380	10,000	-	10,000	10,000	10,000
620-6285-222	INSURANCE	12,200	14,400	12,200	-	15,000	15,000	15,000
620-6285-310	OUTSIDE SERVICES	25,000	38,184	30,000	-	30,000	30,000	30,000
620-6285-490	MISC GENERAL EXPENSES	20,000	11,009	27,500	-	20,000	20,000	20,000
620-6285-491	RENTS	-	-	-	-	-	-	-
620-6285-990	GEN FUND COST RECOVERY	101,500	101,500	107,000	-	110,000	110,000	110,000
620-6285-998	PERSONNEL CONTINGENCY	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>168,700</b>	<b>171,473</b>	<b>107,000</b>	<b>-</b>	<b>185,000</b>	<b>185,000</b>	<b>185,000</b>
<b>TOTAL ADMINISTRATIVE &amp; GENERAL</b>		<b>319,705</b>	<b>313,597</b>	<b>220,060</b>	<b>-</b>	<b>372,119</b>	<b>379,729</b>	<b>386,573</b>



## 2026 City of Middleton Budget

### SEWER UTILITY EXPENSES

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>OTHER EXPENSES</b>								
<b>DEPRECIATION</b>								
620-4020-990	DEPRECIATION	325,000	440,187	756,052	-	756,052	756,052	756,052
620-4080-990	TAXES	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>325,000</b>	<b>440,187</b>	<b>756,052</b>	<b>-</b>	<b>756,052</b>	<b>756,052</b>	<b>756,052</b>
<b>TRANSFERS</b>								
620-6286-998	TRANSFER TO DEBT FD 300	-	-	-	-	-	-	-
620-6286-999	TRANSFER OUT	-	17,980	-	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>17,980</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SEWER CAPITAL EXPENSES</b>								
620-6297-810	FORCE MAINS (3150)	-	-	-	-	-	-	-
620-6297-815	MAIN REPL (3130)	300,000	-	300,000	-	300,000	300,000	700,000
620-6297-820	PUMP STATION EQUIP (3230)	370,000	4,457	190,000	-	160,000	160,000	400,000
620-6297-825	GARAGE & EQUIP (3710)	-	14,196	13,000	-	13,000	13,000	229,000
620-6297-860	MASTER PLAN	-	40,071	-	-	-	-	-
	<b>TOTAL</b>	<b>670,000</b>	<b>58,724</b>	<b>503,000</b>	<b>-</b>	<b>473,000</b>	<b>473,000</b>	<b>1,329,000</b>
<b>TOTAL OTHER EXPENSES</b>		<b>995,000</b>	<b>516,891</b>	<b>1,259,052</b>	<b>-</b>	<b>1,229,052</b>	<b>1,229,052</b>	<b>2,085,052</b>
<b>TOTAL SEWER UTILITY</b>		<b>4,474,259</b>	<b>3,803,278</b>	<b>4,326,769</b>	<b>2,685,788</b>	<b>4,791,070</b>	<b>4,798,680</b>	<b>5,834,734</b>



**CITY OF MIDDLETON DEPARTMENT OPERATING BUDGET REQUESTS – FISCAL 2026 (JAN. – DEC.)**

**Water and Sewer Utilities**

**DEPARTMENT: Public Works**

**DIRECTOR: Benjamin John**

**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.

<b>AUTHORIZED POSITION LIST</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Utility Manager</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Asst. Utility Manager / Utility Foreman</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Utility Crewman</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>
<b>Utility Billing Manager</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Total</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>10</b>

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.

**2026 GOALS:**

1. Well #5 project completion w/ major upgrades & construction to prolong the life of the well
2. Begin preparations for the future development of Well #7
3. Install new pump operation panels at the remaining lift stations, with SCADA upgrades
4. Concentrate on finding a new northern water main loop to make gains in pressure and redundancy for the rowing northern and eastern subdivisions of the city. This too alleviates the main break issues on Century Ave. (Baskerville)

**SIGNIFICANT ISSUES IN 2026:**

1. Address inflow/infiltration defects identified with video inspections
2. Well #5 rehab w/ DNR requirements of several project additions including a separate chemical room, electrical and plumbing upgrades, control panels, potential generator, etc.
3. Begin future planning of the development of Well #7
4. Continue installing new SCADA panels for remaining lift stations in creating a more cyber secure system.
5. Begin planning for the northern loop to alleviate large scale water main breaks on Century Ave. (Baskerville area). That stretch of the water main is in a failed state and 1 break away from the complete loss of the main itself.

**MAJOR WORKLOAD STATISTICS:**

<b>WORKLOAD ACTIVITIES</b>	<b>2023 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Projected</b>	<b>2026 Projected</b>
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	6,552	6,619	6,705	6,805	6,905



## 2026 City of Middleton Budget

### STORM WATER UTILITY REVENUES

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>INTEREST &amp; MISCELLANEOUS REVENUE</b>								
630-4231-00	SPECIAL CHARGE - STORMWATER	-	2,570	-	-	-	-	-
630-4290-00	INTEREST & DIVIDEND INCOME	5,100	155,976	10,000	-	10,000	10,000	10,000
	TOTAL	5,100	158,546	10,000	-	10,000	10,000	10,000
<b>INTERGOVERNMENTAL REVENUE</b>								
630-4301-00	GRANTS	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-
<b>PUBLIC CHARGES FOR SERVICE</b>								
630-4601-01	FIXED RATE	-	0	-	-	-	-	-
630-4601-03	VARIABLE RATE	876,000	876,393	1,794,000	-	1,794,000	1,794,000	1,794,000
630-4681-00	STORMWATER FEE-IN-LIEU DEDICAT	-	-	-	-	-	-	-
	TOTAL	876,000	876,393	1,794,000	-	1,794,000	1,794,000	1,794,000
<b>MISCELLANEOUS REVENUES</b>								
630-4801-00	PENALTY	5,000	3,054	5,000	-	5,000	5,000	5,000
630-4831-00	OTHER REVENUE	-	-	-	-	-	-	-
	TOTAL	5,000	3,054	5,000	-	5,000	5,000	5,000
<b>TOTAL STORM WATER UTILITY REVENUES</b>		<b>886,100</b>	<b>1,037,992</b>	<b>1,809,000</b>	<b>-</b>	<b>1,809,000</b>	<b>1,809,000</b>	<b>1,809,000</b>



## 2026 City of Middleton Budget

### STORM WATER UTILITY EXPENSES

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>OPERATION EXPENSES</b>								
<b>WAGES</b>								
630-5200-110	SALARIES-FULL-TIME	-	872	282,814	-	411,463	348,314	352,822
630-5200-135	LONGEVITY	-	-	829	-	977	977	1,002
	<b>TOTAL</b>	-	872	283,643	-	412,440	349,291	353,824
<b>PERSONNEL BENEFITS</b>								
630-5200-192	RETIREMENT	-	(57)	20,219	-	30,217	25,670	25,996
630-5200-193	FICA	-	65	22,460	-	32,309	27,478	27,825
630-5200-194	HEALTH INSURANCE	-	(22)	62,777	-	99,772	78,488	78,488
630-5200-195	DENTAL INSURANCE	-	-	7,652	-	10,753	8,437	8,617
	<b>TOTAL</b>	-	(13)	113,108	-	173,051	140,073	140,926
<b>STORMWATER MAINTENANCE</b>								
630-5200-310	OUTSIDE SERVICES	154,908	5,818	154,908	100,000	154,908	154,908	154,908
630-5200-315	DITCH MAINTENANCE	1,000	-	1,000	-	-	-	-
630-5200-320	PRIVATE STORMWATER MAINTENANCE	7,500	-	7,500	-	7,500	7,500	7,500
630-5200-325	I&E STAFF (WPDES REQUIREMENT	15,092	9,916	19,317	19,317	19,858	19,858	19,858
630-5200-330	ADAPTIVE MANAGEMENT (TMDL COMPLIA	61,912	61,912	61,912	61,912	61,912	61,912	61,912
630-5200-410	STORMWATER MAINTENANCE	-	-	-	-	20,000	20,000	20,000
630-5200-422	STORMWATER FUEL	-	-	-	-	-	-	-
630-5200-460	INSURANCE	-	-	-	-	-	-	-
630-5200-470	UTILITIES	100	86	200	-	19,741	19,741	19,741
	<b>TOTAL</b>	240,512	77,732	244,837	181,229	283,919	283,919	283,919
<b>STREET CLEANING</b>								
630-5300-220	SUPPLIES & MATERIALS	-	-	-	-	185,000	185,000	185,000
630-5300-310	OUTSIDE SERVICES	-	-	-	-	35,000	35,000	35,000
630-5300-410	EQUIPMENT MAINTNEANCE	-	-	-	-	-	-	-
630-5300-422	FUEL	-	-	-	-	-	-	-
630-5300-470	UTILITIES	-	-	-	-	-	-	-
	<b>TOTAL</b>	-	-	-	-	220,000	220,000	220,000
<b>STORM SEWERS</b>								
<b>NEW ACCOUNT</b>	EQUIPMENT	-	-	-	-	35,000	35,000	35,000
<b>NEW ACCOUNT</b>	FUEL	-	-	-	-	-	-	-
<b>NEW ACCOUNT</b>	INSURANCE	-	-	-	-	-	-	-
630-5400-220	SUPPLIES & MATERIALS	-	-	-	-	155,000	155,000	155,000
630-5400-310	OUTSIDE SERVICES	-	-	-	-	35,000	35,000	35,000
630-5400-470	UTILITIES	-	-	-	-	-	-	-
	<b>TOTAL</b>	-	-	-	-	225,000	225,000	225,000
<b>DEPRECIATION</b>								
630-5548-990	DEPRECIATION	300,000	283,778	300,000	-	300,000	300,000	300,000
	<b>TOTAL</b>	300,000	283,778	300,000	-	300,000	300,000	300,000



## 2026 City of Middleton Budget

STORM WATER UTILITY PROJECTS								
630-5710-800	PHEASANT BRANCH BANK	-	-	-	-	-	-	-
630-5725-800	MIDDLETON HILLS POND	150,000	-	165,000	220,000	-	-	-
630-5726-800	SPRING HILL POND	175,000	-	190,000	110,000	-	-	-
630-5730-800	DONNA DRIVE POND	-	-	-	-	-	-	-
630-5732-800	PBC REPAIRS N OF CENTURY	-	-	-	-	-	-	-
630-5733-800	GRABER POND OUTLET	-	-	-	-	-	-	-
630-5735-800	PBC REPAIRS SOUTH FORK	-	-	-	-	-	-	-
630-5738-800	PBC REPAIRS - CENTURY	-	-	-	-	-	-	-
630-5739-800	DITCH MAINTENANCE	-	-	73,000	20,000	73,000	73,000	73,000
630-5740-800	OUTFALL / CULVERT MAINTENANCE	-	-	26,000	7,500	286,000	286,000	286,000
630-5741-800	HIDDEN OAKS STORMWATER	30,000	-	40,000	40,000	440,000	440,000	440,000
630-5742-800	MISTY VALLEY STORMWATER	-	-	-	50,000	482,500	482,500	482,500
630-5743-800	CAPITAL OUTLAY (EQUIPMENT)	-	-	-	-	20,000	20,000	20,000
NEW ACCOUNT	GREENWAY BLVD GREENWAY	-	-	-	-	75,000	75,000	75,000
NEW ACCOUNT	SOUTH POND DREDGING	-	-	-	-	-	-	-
	TOTAL	355,000	-	494,000	447,500	1,376,500	1,376,500	1,376,500
<b>TOTAL STORM WATER UTILITY EXPENSES</b>		<b>895,512</b>	<b>362,369</b>	<b>1,435,588</b>	<b>628,729</b>	<b>2,990,910</b>	<b>2,894,783</b>	<b>2,900,169</b>



Middleton Utility District Budget (Fund 640)

	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Approved</u>	<u>2025</u> <u>Projected</u>	<u>2026</u> <u>Approved</u>
<b>REVENUES</b>				
Special Assessments	534,955	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>\$ 534,955</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Operation and maintenance	-	5,000	-	25,000
Depreciation	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>
<b>NON OPERATING REVENUES</b>				
Investment Income	36,003	5,000	35,000	25,000
<b>Total Capital Contributions</b>	<b>\$ 36,003</b>	<b>\$ 5,000</b>	<b>\$ 35,000</b>	<b>\$ 25,000</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ 570,958</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>
<b>NET POSITION</b>				
Beginning Net Position	\$ 449,517	\$ 1,020,475	\$ 1,020,475	\$ 1,055,475
Ending Net Position	1,020,475	1,020,475	1,055,475	1,055,475
Less Net Investment in Capital Assets	-	-	-	-
<b>NET POSITION - END OF YEAR</b>	<b>\$ 1,020,475</b>	<b>\$ 1,020,475</b>	<b>\$ 1,055,475</b>	<b>\$ 1,055,475</b>



## 2026 City of Middleton Budget

### GOLF COURSE REVENUES

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>GOLF SHOP SALES</b>								
650-4500-01	HARDGOOD SALES	150,000	161,921	167,459	150,913	157,413	157,413	157,413
650-4500-03	SOFTGOODS SALES	70,000	83,409	77,694	84,715	79,767	79,767	79,767
650-4500-05	RENTAL CLUBS	7,416	8,664	9,191	7,967	8,206	8,206	8,206
	<b>TOTAL</b>	<b>227,416</b>	<b>253,994</b>	<b>254,344</b>	<b>243,595</b>	<b>245,386</b>	<b>245,386</b>	<b>245,386</b>
<b>PUBLIC CHARGES FOR SERVICES</b>								
650-4630-00	GREENS FEES	1,272,824	1,517,315	1,393,782	1,661,781	1,695,016	1,695,016	1,695,016
650-4631-00	LEAGUES	-	-	-	-	-	-	-
650-4632-00	MEMBERSHIPS	245,582	305,756	292,715	349,312	356,298	356,298	356,298
650-4633-00	CART RENTAL	511,359	624,082	584,041	631,295	643,921	643,921	643,921
650-4634-00	DRIVING RANGE	220,028	269,922	243,360	273,653	279,126	279,126	279,126
650-4635-00	OUTINGS	-	6,722	-	4,505	4,105	4,105	4,105
650-4639-00	HANDICAP FEES	1,176	1,240	1,176	960	1,176	1,176	1,176
650-4645-00	SALES TAXES COLLECTED	133,084	-	138,329	174,080	177,376	177,376	177,376
	<b>TOTAL</b>	<b>2,384,053</b>	<b>2,725,037</b>	<b>2,653,403</b>	<b>3,095,586</b>	<b>3,157,018</b>	<b>3,157,018</b>	<b>3,157,018</b>
<b>FOOD &amp; BEVERAGE SALES</b>								
650-4736-00	FOOD INCOME	214,222	250,072	241,794	244,950	249,849	249,849	249,849
650-4737-00	SNACK	22,464	27,466	26,104	28,395	28,963	28,963	28,963
650-4738-00	LIQUOR	112,380	176,320	165,542	178,397	180,000	180,000	180,000
650-4739-00	BEER	210,880	185,461	176,556	193,571	195,000	195,000	195,000
650-4740-00	SODA	42,003	48,569	44,307	47,834	47,310	47,310	47,310
650-4741-00	GOLF OUTING BEVERAGE	-	-	-	-	-	-	-
650-4742-00	TOBACCO	2,636	2,330	2,763	2,828	2,763	2,763	2,763
650-4745-00	SALES TAXES COLLECTED	39,815	191,188	39,815	49,106	49,492	49,492	49,492
650-4747-00	FOOD AND SNACK - BEVRAGE CART	3,035	3,493	3,579	3,592	3,579	3,579	3,579
650-4748-00	NA BEVERAGES - BEVRAGE CART	21,616	25,482	24,136	24,146	24,136	24,136	24,136
650-4749-00	BEER SALES - BEVRAGE CART	101,160	76,181	79,281	70,175	79,281	79,281	79,281
650-4750-00	LIQUOR - BEVRAGE CART	54,144	106,893	99,899	98,958	99,899	99,899	99,899
	<b>TOTAL</b>	<b>824,355</b>	<b>1,093,455</b>	<b>903,776</b>	<b>941,952</b>	<b>960,272</b>	<b>960,272</b>	<b>960,272</b>
<b>OTHER INCOME</b>								
650-4832-03	CREDIT CARD REBATE PROGRAM	7,135	72	7,135	9,296	7,135	7,135	7,135
650-4832-06	LAND SALE	-	-	-	-	-	-	-
650-4832-07	MISC. INCOME	-	-	-	-	-	-	-
650-4832-10	EARNED INTEREST INCOME	778	85,582	778	10,450	778	778	778
650-4832-11	CONTRIBUTED CAPITAL	-	14,500	-	-	-	-	-
650-4832-20	UNREDEEMED GIFT CARDS	-	13,169	-	-	-	-	-
650-4840-00	SALES TAX REMIT DISCOUNT	535	1,474	535	450	535	535	535
650-4890-00	TRANSFER IN	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>8,448</b>	<b>114,796</b>	<b>8,448</b>	<b>20,196</b>	<b>8,448</b>	<b>8,448</b>	<b>8,448</b>
<b>REIMBURSABLE INCOME</b>								
650-4900-01	TOURNAMENT FEES	-	-	-	100,000	100,000	100,000	100,000
650-4900-03	GRATITUTY	100,000	130,600	-	-	-	-	-
650-4900-07	LESSONS	-	-	-	-	-	-	-
650-4900-20	REIMBURSEMENT FOR SALES	-	-	-	-	-	-	-
650-4935-00	TRANSFER IN	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>100,000</b>	<b>130,600</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>TOTAL GOLF COURSE REVENUES</b>		<b>3,544,272</b>	<b>4,317,881</b>	<b>3,819,971</b>	<b>4,401,329</b>	<b>4,471,124</b>	<b>4,471,124</b>	<b>4,471,124</b>



## 2026 City of Middleton Budget

### GOLF COURSE EXPENDITURES

	2024		2025		2026		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	<b>FOOD &amp; BEVERAGE EXPENSES</b>						
<b>OPERATING EXPENSES</b>							
650-5541-221 FOOD COST	70,693	71,701	79,792	80,850	82,450	82,450	82,450
650-5541-222 SNACK COST	11,232	11,994	14,841	15,994	16,271	16,271	16,271
650-5541-223 LIQUOR COST	34,970	65,243	55,743	58,245	58,800	58,800	58,800
650-5541-224 BEER COST	78,010	70,179	63,960	65,937	68,570	68,570	68,570
650-5541-225 SODA COST	25,447	35,762	27,377	28,792	28,578	28,578	28,578
650-5541-227 TOBACCO COST	2,025	228	2,127	2,127	2,127	2,127	2,127
650-5541-228 NON GOLF OUTING EXPENSE: PPE	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>222,377</b>	<b>255,107</b>	<b>243,840</b>	<b>251,945</b>	<b>256,796</b>	<b>256,796</b>	<b>256,796</b>
<b>TOTAL FOOD &amp; BEVERAGE EXPENSES</b>	<b>222,377</b>	<b>255,107</b>	<b>243,840</b>	<b>251,945</b>	<b>256,796</b>	<b>256,796</b>	<b>256,796</b>

### PRO SHOP

<b>WAGES</b>							
650-5543-110 SALARIES - FULL-TIME	211,888	247,740	218,002	218,002	261,186	261,186	276,227
650-5543-120 PART TIME WAGES	151,935	183,377	197,600	197,600	201,552	201,552	201,552
650-5543-135 LONGEVITY	-	-	-	-	-	-	-
650-5543-145 UNEMPLOYMENT WAGES	1,000	-	-	-	-	-	-
<b>TOTAL</b>	<b>364,823</b>	<b>431,117</b>	<b>415,602</b>	<b>415,602</b>	<b>462,738</b>	<b>462,738</b>	<b>477,779</b>
<b>PERSONNEL BENEFITS</b>							
650-5543-192 RETIREMENT	14,631	14,169	15,151	15,151	18,805	18,805	19,888
650-5543-193 FICA	27,833	36,166	31,794	31,794	35,097	35,097	36,248
650-5543-194 HEALTH INSURANCE	37,736	40,136	38,080	58,760	85,136	85,136	85,136
650-5543-195 DENTAL INSURANCE	5,479	5,478	5,479	6,555	7,892	7,892	9,264
650-5543-198 PENSION EXPENSE	-	(7,477)	-	-	-	-	-
<b>TOTAL</b>	<b>85,679</b>	<b>88,471</b>	<b>90,504</b>	<b>112,260</b>	<b>146,930</b>	<b>146,930</b>	<b>150,536</b>
<b>OPERATING EXPENSES</b>							
650-5543-229 PRO SHOP SUPPLIES	10,000	13,357	15,000	20,000	20,000	20,000	20,000
650-5543-230 DRIVING RANGE SUPPLIES	15,000	12,030	15,000	15,000	15,000	15,000	15,000
650-5543-240 HARDGOODS	112,500	138,079	125,594	125,594	118,060	118,060	118,060
650-5543-242 SOFTGOODS	45,500	45,417	50,501	50,501	51,849	51,849	51,849
650-5543-244 RENTALS	10,000	2,511	13,000	10,000	10,000	10,000	10,000
650-5543-290 UNIFORMS	8,000	11,405	12,000	12,000	12,000	12,000	12,000
650-5543-420 GAS & OIL	15,620	17,340	16,254	26,254	16,254	16,254	16,254
650-5543-441 CONFERENCES	1,500	134	2,500	2,500	2,500	2,500	2,500
650-5543-492 CART RENTAL	11,000	23,582	30,922	30,922	30,922	30,922	30,922
650-5543-493 GOLF OUTING EXPENSES	10,000	16,810	10,000	10,000	10,000	10,000	10,000
650-5543-494 CART LEASE PAYMENTS	56,091	46,743	56,091	56,091	56,091	56,091	56,091
650-5543-495 CART ANNUAL MAINTENANCE	8,330	-	8,330	8,330	8,330	8,330	8,330
650-5543-496 CART REPAIRS	4,500	4,933	5,000	5,000	5,000	5,000	5,000
650-5543-520 HANDICAP EXPENSE	1,000	1,355	1,000	1,086	1,000	1,000	1,000
650-5543-703 RESERVE	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>309,041</b>	<b>333,696</b>	<b>361,192</b>	<b>373,278</b>	<b>357,006</b>	<b>357,006</b>	<b>357,006</b>
<b>TOTAL PRO SHOP</b>	<b>759,543</b>	<b>853,285</b>	<b>867,298</b>	<b>901,140</b>	<b>966,674</b>	<b>966,674</b>	<b>985,321</b>



## 2026 City of Middleton Budget

### GOLF COURSE EXPENDITURES

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>CLUB HOUSE</b>								
<b>WAGES</b>								
650-5544-130	JANITORIAL SERVICES	10,000	8,930	12,000	12,000	15,000	15,000	15,000
650-5544-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>10,000</b>	<b>8,930</b>	<b>12,000</b>	<b>12,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>OPERATING EXPENSES</b>								
650-5544-220	SUPPLIES & MATERIALS	9,000	9,940	10,000	10,000	10,000	10,000	10,000
650-5544-320	PEST CONTROL	464	374	500	500	500	500	500
650-5544-412	CLUB HOUSE MAINTENANCE	15,000	19,402	16,000	25,000	25,000	25,000	25,000
650-5544-470	UTILITIES	50,676	57,511	55,676	55,676	55,676	55,676	55,676
650-5544-472	TV SERVICES	2,088	2,102	2,188	2,188	2,308	2,308	2,308
650-5544-474	PORTABLE RESTROOMS	6,952	7,347	7,647	7,647	7,647	7,647	7,647
650-5544-476	HEATING/COOLING SYSTEM	1,600	917	1,600	1,600	1,600	1,600	1,600
650-5544-510	SECURITY SYSTEM	1,000	9,155	1,000	1,000	1,000	1,000	1,000
650-5544-810	OTHER EQUIPMENT	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>86,780</b>	<b>106,748</b>	<b>94,611</b>	<b>103,611</b>	<b>103,731</b>	<b>103,731</b>	<b>103,731</b>
<b>TOTAL CLUB HOUSE</b>		<b>96,780</b>	<b>115,678</b>	<b>106,611</b>	<b>115,611</b>	<b>118,731</b>	<b>118,731</b>	<b>118,731</b>
<b>FOOD &amp; BEVERAGE OTHER EXPENSES</b>								
<b>WAGES</b>								
650-5545-110	SALARIES - FOOD & BEVERAGE	88,201	88,892	91,743	91,743	93,034	93,034	108,381
650-5545-111	SALARIES - FOOD & BEVERAGE LTE	62,613	63,070	72,005	72,005	73,445	73,445	73,445
650-5545-135	LONGEVITY	-	-	-	-	-	-	-
650-5545-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>150,814</b>	<b>151,962</b>	<b>163,748</b>	<b>163,748</b>	<b>166,479</b>	<b>166,479</b>	<b>181,826</b>
<b>PERSONNEL BENEFITS</b>								
650-5545-190	FRINGE BENEFITS - FOOD & BEVER	-	-	-	-	-	-	-
650-5545-192	RETIREMENT	6,086	6,236	6,376	6,376	6,698	6,698	7,804
650-5545-193	FICA	11,537	10,744	12,527	12,527	12,735	12,735	13,800
650-5545-194	HEALTH INSURANCE	25,158	25,637	25,400	27,194	29,600	29,600	29,600
650-5545-195	DENTAL INSURANCE	2,739	2,739	2,739	2,739	2,821	2,821	2,904
	<b>TOTAL</b>	<b>45,520</b>	<b>45,355</b>	<b>47,042</b>	<b>48,836</b>	<b>51,854</b>	<b>51,854</b>	<b>54,108</b>
<b>OPERATING EXPENSES</b>								
650-5545-222	FOOD & BEVERAGE SUPPLIES	17,000	19,696	21,000	21,000	21,000	21,000	21,000
650-5545-223	REIMBURSED GRATUITY	100,000	130,600	100,000	100,000	100,000	100,000	100,000
650-5545-290	UNIFORMS	3,000	3,822	4,000	4,000	4,000	4,000	4,000
650-5545-310	OUTSIDE SERVICES	1,050	1,050	1,050	1,050	1,050	1,050	1,050
	<b>TOTAL</b>	<b>121,050</b>	<b>155,167</b>	<b>126,050</b>	<b>126,050</b>	<b>126,050</b>	<b>126,050</b>	<b>126,050</b>
<b>TOTAL FOOD &amp; BEVERAGE OTHER EXPENSES</b>		<b>317,384</b>	<b>352,485</b>	<b>336,840</b>	<b>338,634</b>	<b>344,383</b>	<b>344,383</b>	<b>361,984</b>



## 2026 City of Middleton Budget

### GOLF COURSE EXPENDITURES

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>GROUNDS EXPENSES</b>								
<b>WAGES</b>								
650-5546-111	SALARIES - GOLF COURSE	271,995	274,242	283,149	283,149	339,296	339,296	352,787
650-5546-120	PART TIME WAGES	128,689	141,886	147,992	147,992	150,952	150,952	150,952
650-5546-135	LONGEVITY	-	-	-	-	-	-	-
650-5546-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>400,684</b>	<b>416,127</b>	<b>431,141</b>	<b>431,141</b>	<b>490,248</b>	<b>490,248</b>	<b>503,739</b>
<b>PERSONNEL BENEFITS</b>								
650-5546-192	RETIREMENT	18,768	18,545	19,679	19,679	24,502	24,502	25,401
650-5546-193	FICA	30,652	31,227	32,982	32,982	37,657	37,657	38,310
650-5546-194	HEALTH INSURANCE	55,604	56,684	56,120	60,760	74,168	74,168	87,136
650-5546-195	DENTAL INSURANCE	8,740	8,738	8,740	8,740	11,250	11,250	10,439
	<b>TOTAL</b>	<b>113,764</b>	<b>115,194</b>	<b>117,521</b>	<b>122,161</b>	<b>147,577</b>	<b>147,577</b>	<b>161,286</b>
<b>OPERATING EXPENSES</b>								
650-5546-222	PARTS & TOOLS	4,000	2,390	8,000	8,000	10,000	10,000	10,000
650-5546-223	FERTILIZER & CHEMICALS	90,000	94,031	125,000	125,000	135,000	135,000	135,000
650-5546-224	DIRT	19,446	23,521	20,446	20,466	22,446	22,446	22,446
650-5546-274	GREENS & TEE SUPPLIES	8,000	8,887	8,000	8,000	15,500	15,500	15,500
650-5546-275	SEED	2,400	2,252	8,400	8,400	8,400	8,400	8,400
650-5546-277	IRRIGATION PARTS, EQUIP, SUPL	10,000	9,123	10,000	10,000	10,000	10,000	10,000
650-5546-278	TREES	5,000	-	3,000	3,000	3,000	3,000	3,000
650-5546-279	OFFICE CLEANING SUPPLIES	4,000	4,928	6,000	6,000	8,000	8,000	8,000
650-5546-372	DEEP AERIFICATION SERVICES	-	-	20,000	20,000	20,000	20,000	20,000
650-5546-375	IRRIGATION CONTRACT	2,544	2,100	2,544	2,544	18,744	18,744	18,744
650-5546-411	GROUNDS & GREEN MAINT	5,000	5,134	5,000	5,000	7,500	7,500	7,500
650-5546-412	GREEN EQUIPMENT REPAIR	50,000	57,854	50,000	50,000	50,000	50,000	50,000
650-5546-420	GAS & OIL	31,701	29,985	32,988	32,988	32,988	32,988	32,988
650-5546-440	TRAINING & DEVELOPMENT	2,000	1,460	3,000	3,000	3,000	3,000	3,000
650-5546-450	UNIFORMS	5,000	4,321	5,000	5,000	5,000	5,000	5,000
650-5546-491	EQUIPMENT RENTAL	8,000	10,235	10,000	10,000	10,000	10,000	10,000
650-5546-493	SECURITY SYSTEM	-	4,181	1,000	3,004	1,000	1,000	1,000
	<b>TOTAL</b>	<b>247,091</b>	<b>260,401</b>	<b>318,378</b>	<b>320,402</b>	<b>360,578</b>	<b>360,578</b>	<b>360,578</b>
<b>TOTAL GROUNDS EXPENSES</b>		<b>761,539</b>	<b>791,723</b>	<b>867,040</b>	<b>873,704</b>	<b>998,403</b>	<b>998,403</b>	<b>1,025,603</b>

### ADMINISTRATION

#### OPERATING EXPENSES

650-5547-250	POSTAGE	250	271	250	250	300	300	300
650-5547-260	TELEPHONE	13,284	13,783	13,284	13,284	13,284	13,284	13,284
650-5547-320	PROFESSIONAL SERVICES	35,000	59,977	25,000	28,560	30,000	30,000	30,000
650-5547-440	TRAINING	971	199	2,000	2,000	2,000	2,000	2,000
650-5547-442	DUES	1,338	2,727	2,000	2,000	2,000	2,000	2,000
650-5547-443	TRAVEL	3,200	4,003	4,200	4,200	4,200	4,200	4,200
650-5547-460	INSURANCE	45,400	45,500	49,800	49,800	42,500	42,500	42,500
650-5547-461	LICENSES	2,700	1,087	2,700	2,700	2,700	2,700	2,700
650-5547-521	ACCOUNTING & COMPUTERS	2,862	5,075	2,862	2,862	2,862	2,862	2,862
650-5547-522	ADVERTISING	2,500	2,774	3,000	3,800	3,000	3,000	3,000
650-5547-524	POS SYSTEM	12,165	15,632	16,420	19,050	19,420	19,420	19,420
650-5547-525	WEBSITE	3,336	1,701	3,336	3,336	-	-	-



## 2026 City of Middleton Budget

GOLF COURSE EXPENDITURES		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
		650-5547-990	OTHER EXPENSES	-	-	-	-	-
650-5547-998	PERSONNEL CONTINGENCY	33,863	-	33,863	33,863	33,863	33,863	33,863
	TOTAL	156,869	152,729	158,715	165,705	156,129	156,129	156,129
<b>TOTAL ADMINISTRATION</b>		<b>156,869</b>	<b>152,729</b>	<b>158,715</b>	<b>165,705</b>	<b>156,129</b>	<b>156,129</b>	<b>156,129</b>
<b>OTHER EXPENSES</b>								
<b>DEBT EXPENSES</b>								
650-5548-703	DEPRECIATION	-	234,112	-	-	-	-	-
650-5548-704	SALES TAX - PD.	172,899	195,940	178,144	223,186	227,469	227,469	227,469
650-5548-705	CREDIT CARD FEES	90,000	14,215	117,570	117,570	117,570	117,570	117,570
650-5548-706	BANK FEES	-	-	-	-	-	-	-
650-5548-707	ADVANCE REPAYMENT	450,000	-	450,000	450,000	-	-	-
	TOTAL	712,899	444,267	745,714	790,756	345,039	345,039	345,039
<b>OTHER EXPENSES</b>								
650-5549-996	OTHER EXPENSES	-	93,932	-	-	-	-	-
650-5549-999	TRANSFER OUT	113,062	134,754	125,047	140,402	223,586	223,586	223,586
	TOTAL	113,062	228,686	125,047	140,402	223,586	223,586	223,586
<b>CAPTIAL EXPENSES</b>								
650-5550-005	DESIGN	-	9,596	-	6,229	-	-	-
650-5550-800	CAPITAL OUTLAY	300,000	19,886	300,000	66,616	350,000	350,000	350,000
650-5550-801	CLUBHOUSE CAPITAL	-	-	-	364,833	-	-	-
650-5550-802	CAPITAL RESERVE	571,753	-	281,000	-	-	-	-
650-5550-803	GROUNDS/MAINT. CAPITAL	-	-	-	602,687	-	-	-
650-5550-805	VEHICLES	-	-	-	-	-	-	-
	TOTAL	871,753	29,481	581,000	1,983,496	350,000	350,000	350,000
<b>TOTAL OTHER EXPENSES</b>		<b>1,697,714</b>	<b>702,434</b>	<b>1,451,761</b>	<b>2,914,654</b>	<b>918,625</b>	<b>918,625</b>	<b>918,625</b>
<b>TOTAL GOLF COURSE EXPENSES</b>		<b>4,012,206</b>	<b>3,223,442</b>	<b>4,032,105</b>	<b>5,561,393</b>	<b>3,759,740</b>	<b>3,759,740</b>	<b>3,823,189</b>



**CITY OF MIDDLETON DEPARTMENT NARRATIVE – 2026 Budget**

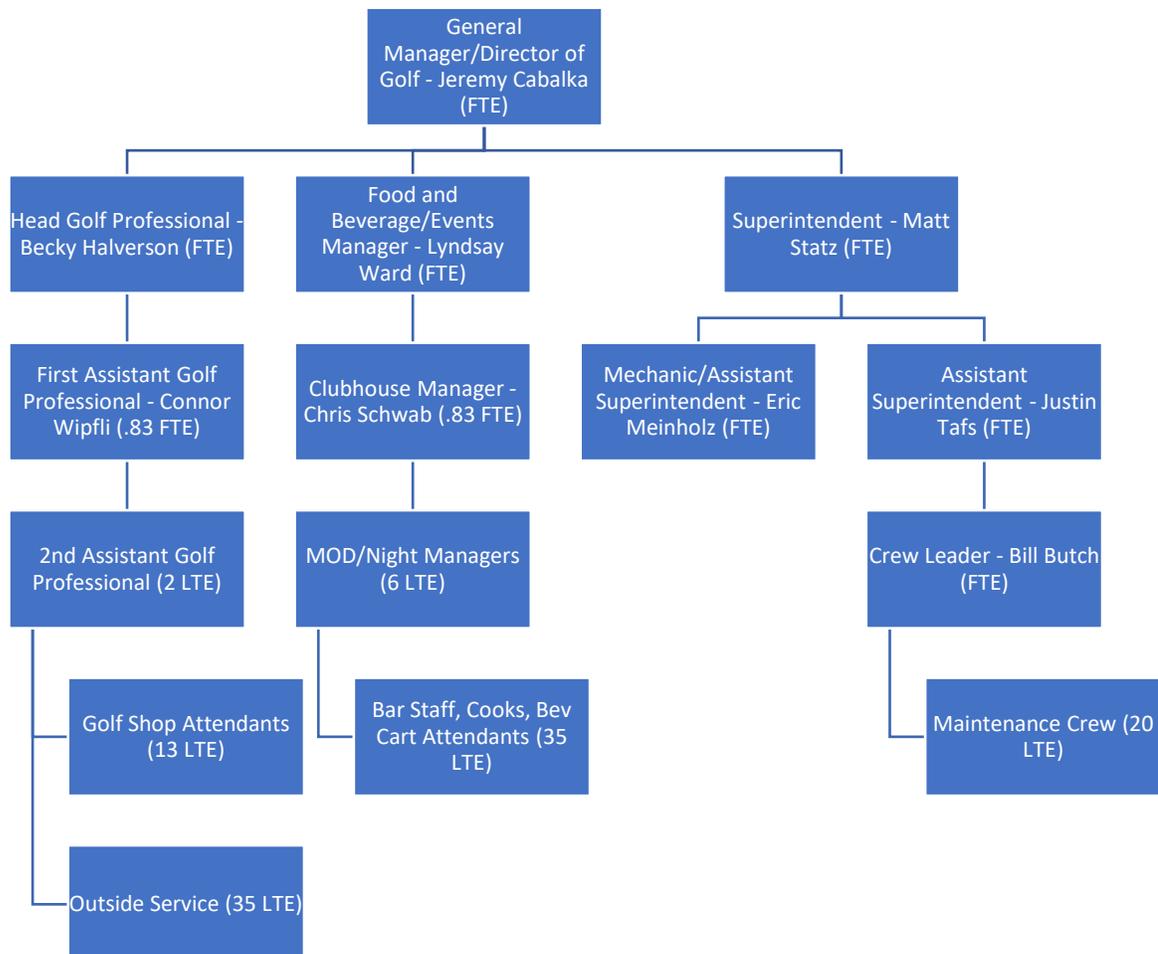
**DEPARTMENT: Pleasant View Golf Course (PVGC)**

**DIRECTOR: Jeremy Cabalka**

**MISSION:**

Pleasant View Golf Course is dedicated to providing an enjoyable golf experience that blends 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. Through meticulous course maintenance, appealing food options, and a welcoming atmosphere, we aim to exceed expectations and build lasting relationships with our patrons. Our commitment to environmental stewardship ensures the preservation of natural habitats, creating a sanctuary for both golfers and wildlife. Guided by responsible financial management and planning, we work to sustain a thriving course for generations to come.

**PVGC Organizational Chart**



<b>AUTHORIZED POSITION LIST</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
General Manager/Director of Golf	1	1	1	1	1
Head Golf Professional	1	1	1	1	1
1 <sup>st</sup> 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 <sup>nd</sup> Maintenance Crew Leader	0	0	0	0	.83*
2 <sup>nd</sup> Assistant Golf Professional	0	0	0	0	.83*
<b>Total</b>	<b>8.66</b>	<b>8.66</b>	<b>8.66</b>	<b>8.66</b>	<b>10.32</b>

\* Hopeful request for 2026

### **MAJOR RESPONSIBILITIES:**

#### **Course Maintenance & Presentation**

- Maintain optimal course conditions, including mowing greens, fairways, and roughs; maintaining bunkers; and managing water hazards.
- Service and repair golf carts, mowing equipment, and other machinery to ensure reliable performance.
- Protect natural resources through water conservation, forestry and prairie management, and preservation of wildlife habitat for birds, deer, other mammals, reptiles, and amphibians.

#### **Staff Management**

- Provide a positive work environment for a seasonal and full-time staff of approximately 125 people.
- Offer ongoing training, mentorship, and professional development to encourage learning and career growth.
- Limit staff turnover through effective hiring, attentive management of employee needs, and fostering team values and collaboration.

#### **Customer Service**

- Manage tee times efficiently to ensure smooth check-in, consistent pace of play, and optimized profitability.
- Operate a fully stocked golf shop, selling equipment, apparel, and accessories.
- Provide high-quality food and beverage service with varied options for breakfast, lunch, and dinner.
- Ensure staff deliver exceptional service in every guest interaction and address customer concerns promptly.
- Research and adopt innovative products and processes that enhance the experience for both customers and staff.

#### **Financial Management**

- Maximize revenue through green fees, merchandise sales, food and beverage, and other services.
- Control expenses in areas such as course maintenance, labor, utilities, and supplies.
- Develop and manage the annual budget, set competitive and profitable pricing, and maintain accurate inventory control for merchandise and F&B.

#### **Community Engagement**

- Provide public access for golfers of all skill levels.
- Offer lessons, clinics, and programs for juniors, women, and beginners.
- Partner with local organizations and schools to grow the game of golf.

## **MAJOR RESPONSIBILITIES CONTINUED:**

### **Safety & Liability**

- Identify and mitigate hazards on the course and in the clubhouse.
- Implement safety procedures for staff and golfers.
- Comply with all local, state, and federal regulations.

### **Economic Impact**

- The golf industry contributes roughly \$2.4 billion to Wisconsin's economy and supports about 38,000 jobs, with an estimated \$772 million in wage income. At PVGC, approximately 125 staff members contribute to this broader economic impact through our course operations and services.
- Generate revenue through green fees, merchandise, food and beverage sales, and other amenities.
- Contribute to tax revenue through sales tax and PILOT (payment in lieu of taxes) to the City of Middleton.
- Drive local tourism, attracting visitors who spend money on accommodations, dining, shopping, and other local businesses.
- Support local businesses by purchasing landscaping materials, equipment, merchandise, food and beverages, and other supplies.

### **Community Development**

- Provide recreational opportunities that enhance quality of life for residents.
- Assist the City of Middleton in managing adjacent recreational facilities, including the CXC ski trails and Middleton Bike Park.
- Support charitable causes – Golf nationally helps raise over \$4.6 billion annually for charitable organizations, including approximately \$50 million for Wisconsin charities. PVGC contributed roughly \$850,000 in 2024 to support local charities and community organizations.

By fulfilling these responsibilities, Pleasant View Golf Course will provide a lasting recreational resource for the community, inspire a passion for golf, and maintain its position as a financially independent enterprise.

## **2026 GOALS (not in particular order):**

- Maintain a focus on employee growth through ongoing training and development, cultivating a workplace that prioritizes well-being, collaboration, and professional excellence.
- Explore sustainable and automated options for maintenance equipment and finalize plans for a potential EV golf car fleet.
- Advance the golf course and clubhouse master plan, ensuring alignment with the capital reserve study.
- Enhance the overall golfer experience by moderating volume to ensure a more enjoyable environment for both customers and staff.
- Elevate our customer service, ensuring every guest interaction reflects the values and integrity of our team.
- Improve turf conditions through enhanced agronomy practices, including targeted fertility programs, better drainage management, and proactive disease prevention.
- Meet or exceed our budget and continue being a financial resource to the City of Middleton via PILOT.
- Strengthen work-life balance for staff by offering more frequent two-day breaks. Adding the two .83 FTE staff members will help us achieve this goal.
- Support local charities and organizations in raising over \$1,000,000 in fundraising efforts.

**SIGNIFICANT ISSUES IN 2026 (not in particular order):**

- Bunker issues, including poor drainage and rock intrusion, along with the need to improve greens and fairways, are impacting customer satisfaction and increasing operational costs.
- 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.
- Focus on course conditions as we look to improve the quality of our greens, fairways, and bunkers.
- 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.
- Some residents are enthusiastic about EV adoption, but financial and infrastructure constraints pose challenges.
- The popularity of our golf outings, fueled by the course’s success and strong reputation, is challenged by limited indoor and storage space. This includes insufficient room for event seating, product inventory, janitorial supplies, and office space, all of which impact our ability to fully meet customer expectations.
- Increased pedestrian and cyclist activity creates an unsafe environment, reduces golfer experience, and adds more volume of people to manage daily.
- Competition with other businesses continues to pull staff from us due to wages, work-life balance, etc.
- 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 creates more stress on staff since 75% of our clientele ride when playing golf.

**PERFORMANCE MEASURES**

**Financial & Budgetary Sustainability**

- Net Cash from Operations – Maintain positive net cash annually to ensure financial independence. *(Target: ≥ \$1.3M in 2026)*
- Revenue Growth – Achieve at least 2% year-over-year growth in gross receipts from customers.
- Cost Management – Keep operating expense growth at or below projected budget levels.

**Service Delivery & Customer Experience**

- Customer Satisfaction – Achieve 90%+ positive ratings in post-event and post-round surveys.
- Course Quality – Maintain greens speed and consistency within the targeted daily range of 10–11 on the stimpmeter; increase fairway mowing from three times per week to an every-other-day schedule; and shorten preventive agronomy practice intervals from 28 days to 21 days to improve the overall health of fairways and greens.
- Event Retention – Retain at least 90% of annual golf outings and leagues year-over-year.

<b>WORKLOAD ACTIVITIES</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Projected</b>	<b>2026 Budget</b>
Number of rounds (mix of 9 and 18 hole starts)	86,551	77,944	74,664	84,952	86,115	85,000
Gross revenue receipts from customers	\$3,845,571	\$3,852,307	\$3,627,220	\$4,133,559	\$4,401,329	\$4,471,724
Operating expenses	\$2,430,715	\$2,384,554	\$2,503,238	\$2,743,446	\$2,990,495	\$3,175,487
Net cash from operations (does not include CapEx, PILOT, TID payments, etc.)	\$1,414,856	\$1,467,753	\$1,123,982	\$1,390,113	\$1,410,834	\$1,296,237



2026 City of Middleton Budget

**AIRPORT REVENUES**

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>INTERGOVERNMENTAL REVENUE</b>								
660-4310-00	GRANTS	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-
<b>PUBLIC CHARGES FOR SERVICE</b>								
660-4610-00	MADC RENT (LAND LEASE)	14,568	14,154	14,957	14,957	15,406	15,406	15,406
660-4615-00	FUEL FLOWAGE FEE	10,000	12,677	13,000	9,000	13,000	13,000	13,000
660-4620-00	HANGAR LAND LEASES	109,924	109,924	134,657	132,000	134,657	134,657	134,657
660-4625-00	FBO FEE	-	-	-	-	-	-	-
660-4630-00	FBO BUILDING LEASE	-	-	-	-	-	-	-
660-4635-00	SOLAR LEASE	10,153	15,321	10,356	10,356	10,356	10,356	10,356
	TOTAL	144,645	152,076	172,970	166,313	173,419	173,419	173,419
<b>MISCELLANEOUS REVENUE</b>								
660-4290-00	INTEREST & DIVIDEND INCOME	-	35,260	15,000	9,000	15,000	15,000	15,000
660-4810-00	MISC. REVENUE	-	9,368	-	-	-	-	-
660-4815-00	CROP LAND RENT	5,782	5,750	5,782	5,782	5,782	5,782	5,782
	TOTAL	5,782	50,377	20,782	14,782	20,782	20,782	20,782
<b>TOTAL AIRPORT REVENUES</b>		<b>150,427</b>	<b>202,454</b>	<b>193,752</b>	<b>181,095</b>	<b>194,201</b>	<b>194,201</b>	<b>194,201</b>



## 2026 City of Middleton Budget

### AIRPORT EXPENSES

		2024		2025		2026		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
<b>OPERATION EXPENSES</b>								
660-5210-220	SUPPLIES & MATERIALS	-	17,585	-	19,000	-	-	-
660-5210-260	ADVERTISING & PRINTING	-	-	-	-	-	-	-
660-5210-270	TELEPHONE	1,482	1,112	1,482	1,482	1,482	1,482	1,482
660-5210-310	OUTSIDE SERVICES	22,000	656	22,000	2,500	22,000	22,000	22,000
660-5210-316	PRAIRIE MAINTENANCE	2,500	-	-	-	-	-	-
660-5210-317	MANAGERS CONTRACT	41,800	35,129	41,800	41,800	41,800	41,800	41,800
660-5210-410	INSURANCE	6,868	6,868	6,868	6,868	6,868	6,868	6,868
660-5210-415	GROUNDS MAINTENANCE	35,000	-	35,000	35,000	35,000	35,000	35,000
660-5210-417	LANDING LIGHTS MAINTENANCE	2,000	0	2,000	-	2,000	2,000	2,000
660-5210-470	UTILITIES	33,984	30,846	56,356	56,356	56,356	56,356	56,356
660-5210-490	OTHER OPERATING EXPENSES	145,851	144,398	96,044	75,000	129,676	129,676	129,676
660-5210-990	GENERAL FUND COST RECOVERY	-	-	4,000	75,000	4,100	4,100	4,100
	<b>TOTAL</b>	<b>291,485</b>	<b>236,593</b>	<b>265,550</b>	<b>313,006</b>	<b>299,282</b>	<b>299,282</b>	<b>299,282</b>
<b>OTHER EXPENSES</b>								
660-5315-224	ENTITLEMENTS MATCH	8,333	680	8,333	8,333	8,333	8,333	8,333
660-5315-320	HANGAR ENGINEERING	-	-	-	-	-	-	-
660-5315-800	CAPITAL EQUIPMENT	-	-	-	3,297	-	-	-
660-5315-875	PROJECT CASH ADVANCE	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>8,333</b>	<b>680</b>	<b>8,333</b>	<b>11,630</b>	<b>8,333</b>	<b>8,333</b>	<b>8,333</b>
<b>DEPRECIATION</b>								
660-5548-990	DEPRECIATION	-	96,531	-	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>96,531</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RESERVED FOR CONTINGENCIES</b>								
660-7050-001	RESERVE FOR CONTINGENCIES	10,000	-	10,000	10,000	10,000	10,000	10,000
	<b>TOTAL</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>TOTAL AIRPORT</b>		<b>309,818</b>	<b>333,805</b>	<b>283,883</b>	<b>334,636</b>	<b>317,615</b>	<b>317,615</b>	<b>317,615</b>



## 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



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