

**CITY OF MIDDLETON
WISCONSIN**



**2017 APPROVED
ANNUAL BUDGET**

FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2017



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

2017 APPROVED BUDGET

COMMON COUNCIL

Kurt Sonnentag
Kathy Olson
Gurdip Brar
JoAnna Richard
Briana Porter
Howard Teal
Susan West
Hans Hilbert
Mark Sullivan

Mayor
Aldersperson, District 1
Aldersperson, District 2
Aldersperson, District 3
Aldersperson, District 4
Aldersperson, District 5
Aldersperson, District 6
Aldersperson, District 7
Aldersperson, District 8

ADMINISTRATION

Mike Davis
Matt Amundson
Bill Burns
Jeremy Calbaka
Scott Ellarson
Todd Forman
Charles Foulke
Eileen Kelley
Jill Kranz
Julie Peterman
Jocelyne Sansing
Shawn Stauske
Steve Wunsch
Aaron Harris

City Administrator
Director of Public Lands, Recreation & Forestry
Finance Director
Golf Course General Manager
Chief Building Inspector
Director of Information Technology
Chief of Police
Director of Planning and Zoning
Senior Center Director
Director of Tourism
Library Director
Public Works Director / City Engineer
Chief of EMS
Fire Chief, Middleton Fire District

OFFICIALS ISSUING REPORT

Bill Burns
Melissa Bohse

Finance Director
Accounting Manager / Treasurer



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OFFICE OF THE CITY ADMINISTRATOR

2017 BUDGET TRANSMITTAL LETTER

To: Mayor Kurt Sonnentag & Common Council Members
From: Mike Davis & Bill Burns
Date: September 9, 2016
Subject: FY 2017 Department Budget Requests

On behalf of City staff, we are forwarding to you the 2017 department budget requests. Capital Budget request summaries are included in this document. Additional detail on capital project requests is available on the City's website.

As requested by the Finance Committee, 2017 budget requests are shown as base amounts plus decision items. For Wages and Personnel Benefits accounts, the base amount includes the projected cost of authorized positions and staffing levels. New positions or changes in positions are listed as decision items. For operating accounts, the base amount is the 2016 budget level for most accounts. However, some account types continue to use the "Lower of Calculation". This calculation uses the lessor of the 2015 actual expenditures or the 2016 budget as the 2017 base amount. Adjustments to the base budget amounts are listed as decision items. Information on decision items is included with each department budget. Additional information on the base budget amounts and a listing of all personnel decision items are included in the Revenue and Expenditure Summary section of the budget book.

One of the challenges facing the City in 2017 is that the City will not be receiving an Expenditure Restraint Program aid payment based on the 2016 adopted budget. The City anticipates qualifying for the program with the 2017 budget which will provide a payment in 2018. It is our goal to structure the 2017 budget to set-up the City to continue to remain within this program in future years.

The requested revenue budget anticipates the City maximizing the operating property tax levy under the Wisconsin Levy Limit. While the City's net new construction increased by 2.48%, due to changes in the amount of the adjustment claimed for debt service, the amount of the City's total property tax levy would increase by \$206,069 or 1.3% over the 2016 budget level. At this tax level, the City's equalized tax rate (based on equalized value) would decrease by 9.1%. While the City's total assessed value will not be determined until November, the projected assessed mill rate is a reduction of 3.3% from the prior year. The subtraction of approximately \$70 million in value from Tax Increment District (TID) #3 in 2015 has added to the City's non-TID tax base and allowed for these reductions in the City portion of the tax rate.

Included in the Capital Projects section of the budget book is the City's Equipment Replacement Plan. This plan includes an inventory of the City's vehicles and other rolling stock with life cycles and projected replacement costs and schedules. Due to the backlog in vehicle purchases, staff has requested \$1,483,645 in new and replacement equipment. These requests have been prioritized by the City's chief mechanic. The Equipment

Replacement Plan has been updated based on these requests for 2017 and projections for future replacements. The plan will need to continue to be updated each year based on available funding and changes in the City's fleet and maintenance costs.

As directed by the Finance Committee, the 2017 department budget requests do not include an annual wage adjustment (cost-of-living adjustment). Funds for potential cost-of-living adjustments are included in personnel contingency accounts. No funds have been included in the requested budget for compensation plan/reclassification adjustments. Health insurance costs have been budgeted based on the recommended plan design changes that were presented to the City Council on September 6, 2016. These include a change in the copayments for prescription drugs from \$5 / \$15 / \$35 to \$5 / \$25 / \$50 and the inclusion of employee deductibles of \$250 for a single plan and \$500 for a family plan. These plan changes would reduce the City's cost increase from 6.32% to 1.85%.

I would like to draw your attention to some structural changes in the City's budget that are proposed for 2017. The City's property tax levy for debt service is shown directly in the debt service fund rather than being levied into the general fund and transferred to the debt service fund. This will make it easier to highlight the operating and debt service portions of the City's property tax levy. Debt service payments for the City's Tax Increment Financing (TIF) districts are shown in each TIF fund rather than in the debt service fund with a transfer from the TIF funds. This change is intended to capture all TIF related activity within the TIF funds. Also proposed for 2017 is the establishment of a Risk Management Fund. Previously all of the City's general insurance (liability, workers compensation, property insurance, and related coverages) has been paid from the City's general fund. In the 2017 budget these costs are included in a risk management fund. The City's general fund, tourism, water & sewer utilities, and golf course would contribute to the risk management fund based on their share of insurance costs. In addition to allocating these costs across funds, this fund would allow the City to establish a reserve for the payment of claims outside of the City's general fund.

As City Administrator, I wish to thank all department directors and budget staff, particularly Bill Burns and Melissa Bohse, for their devoted time and work in developing their 2017 budget requests. I also wish to thank Abby Attoun-Tucker for coordinating the 2017 capital budget request process. The 2017 budget will be a tight budget for the City, but I believe that it sets up the City well for the future with respect to both the property tax Levy Limit and Expenditure Restraint Program. Additional multi-year budget forecasting and the inclusion of a vehicle replacement plan will help the City to plan for future.

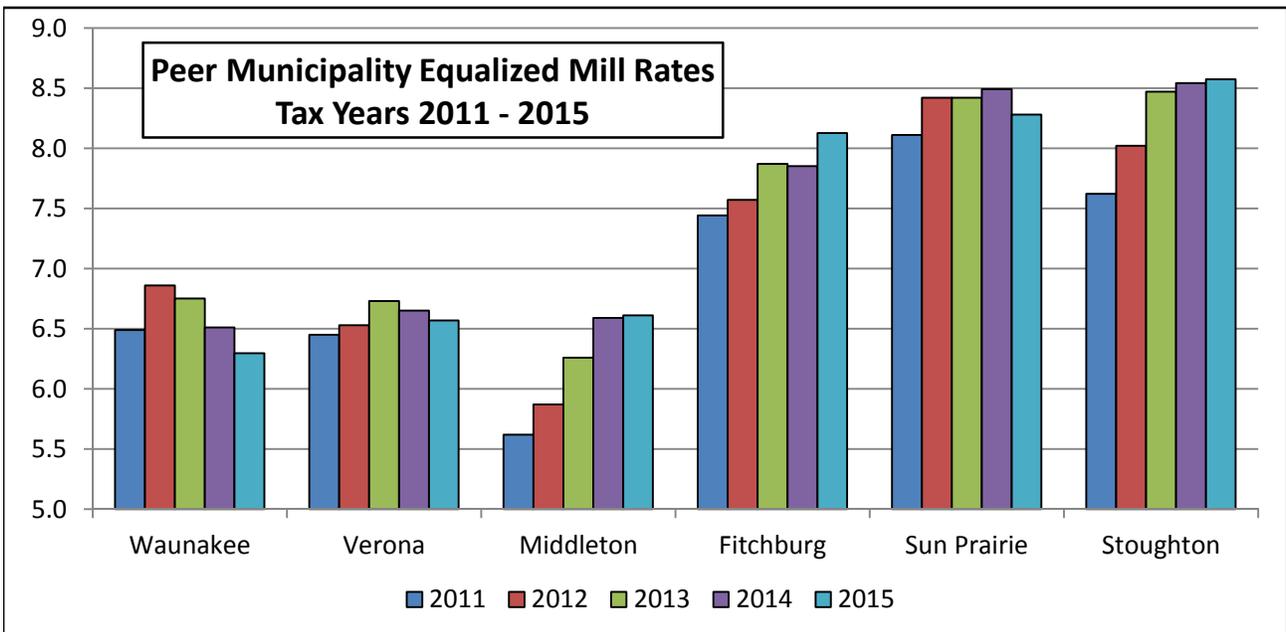
As in the past, the 2017 department requests are also cognizant of feedback and comments provided by the Middleton community through the 2016 Citizens' Surveys, the results of which are located in the appendix of this document. In addition to the 2016 Citizens' Survey the City also conducted a survey of high school students. Both of these surveys provide valuable input for the development of the 2017 budget.

Also included in the budget document is information on the structure of City government, a community profile, and comparisons with other comparable municipalities in Dane County including property tax rates. The City of Middleton continues to provide an excellent value of City services to community.



Dane County Peer Municipality Comparisons

	2011 Tax Year	2012 Tax Year	2013 Tax Year	2014 Tax Year	2015 Tax Year
Village of Waunakee					
Mill Rate	6.49	6.86	6.75	6.51	6.30
Tax Levy	\$8,365,400	\$8,532,700	\$8,576,300	\$8,825,300	\$9,061,712
Full Value (millions)	\$1,333	\$1,286	\$1,307	\$1,400	\$1,495
City of Verona					
Mill Rate	6.45	6.53	6.73	6.65	6.57
Tax Levy	\$7,988,200	\$8,153,300	\$8,504,200	\$10,135,400	\$10,713,827
Full Value (millions)	\$1,566	\$1,580	\$1,685	\$1,967	\$2,094
City of Middleton					
Mill Rate	5.62	5.87	6.26	6.59	6.61
Tax Levy	\$13,403,500	\$13,581,400	\$15,046,600	\$16,002,800	\$16,386,140
Full Value (millions)	\$2,653	\$2,712	\$2,763	\$2,837	\$2,907
City of Fitchburg					
Mill Rate	7.44	7.57	7.87	7.85	8.13
Tax Levy	\$17,586,800	\$17,473,300	\$18,273,800	\$19,377,300	\$19,769,244
Full Value (millions)	\$2,490	\$2,447	\$2,504	\$2,624	\$2,711
City of Sun Prairie					
Mill Rate	8.11	8.42	8.42	8.49	8.28
Tax Levy	\$19,074,900	\$19,074,900	\$19,067,800	\$19,582,000	\$20,195,113
Full Value (millions)	\$2,456	\$2,354	\$2,369	\$2,413	\$2,566
City of Stoughton					
Mill Rate	7.62	8.02	8.47	8.54	8.57
Tax Levy	\$7,136,400	\$7,136,400	\$7,316,500	\$7,570,500	\$7,914,654
Full Value (millions)	\$964	\$918	\$894	\$913	\$954





2017 City of Middleton Budget

Community Profile

BACKGROUND

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

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

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

Tax Increment Financing District # 3 (TID # 3) was created in 1993 with a base value of \$63,401,800. According to the Wisconsin Department of Revenue, as of 2016 TID # 3's value increment totals \$341,454,500. In addition, an additional \$340,000,000 in value has been subtracted from TID #3 providing additional tax base for all taxing jurisdictions.

The city also has maintained green space and recreational areas. Approximately 25 percent of the land within the city limits is open space, which includes 22 parks and

25 conservancy areas encompassing 1,100 acres. The quality of life in Middleton, often called the Good Neighbor City, was nationally recognized in 2007 when *Money*® magazine named it "The Best Place to Live" in the U.S.A.

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

HIGHWAY MILES TO MAJOR CITIES	
Milwaukee, WI.....	92
Chicago, IL.....	156
Minneapolis, MN.....	262
Des Moines, IA.....	288
Indianapolis, IN.....	341
St. Louis, MO.....	368
Omaha, NE.....	426
Cleveland, OH.....	505

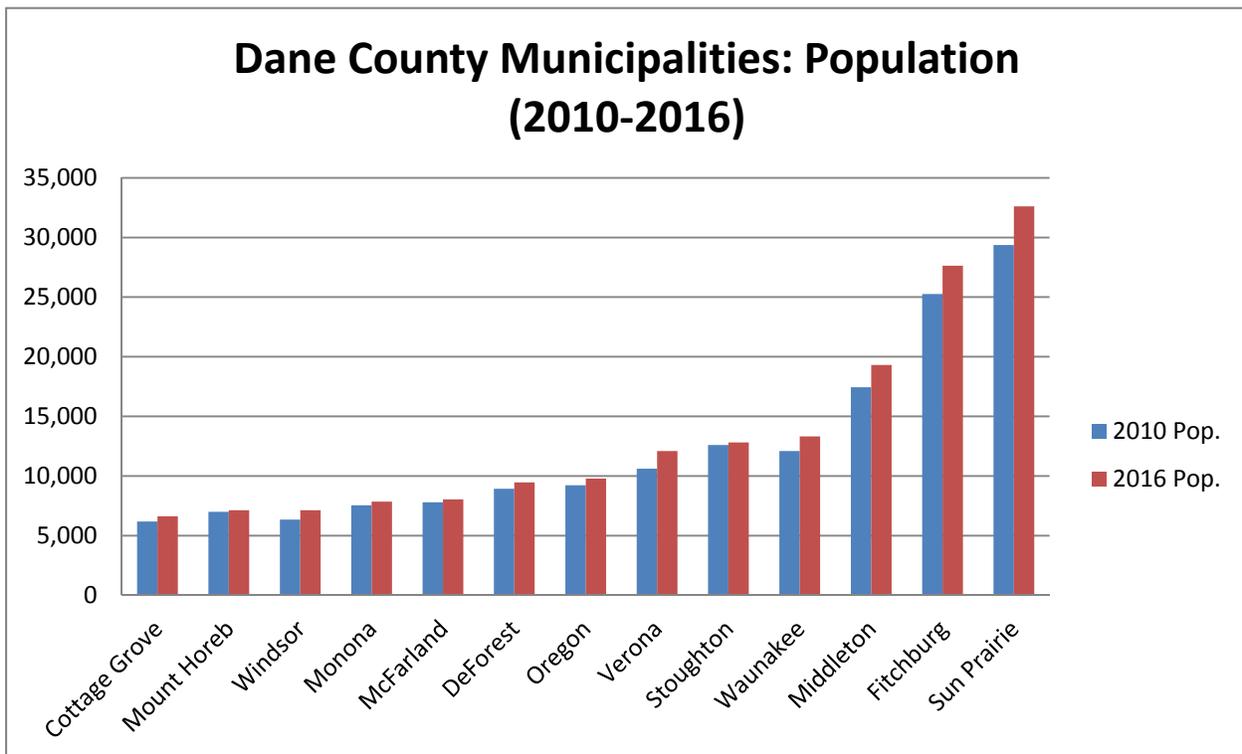




2017 City of Middleton Budget

Community Profile

Dane County Municipalities: Population (2010-2016)			
Municipality	2010 Pop.	2016 Pop.	Growth Rate
Cottage Grove	6,192	6,635	7.15%
Mount Horeb	7,009	7,142	1.90%
Windsor	6,345	7,145	12.61%
Monona	7,553	7,864	4.12%
McFarland	7,808	8,044	3.02%
De Forest	8,936	9,466	5.93%
Oregon	9,231	9,797	6.13%
Verona	10,619	12,100	13.95%
Stoughton	12,611	12,819	1.65%
Waunakee	12,097	13,322	10.13%
Middleton	17,442	19,317	10.75%
Fitchburg	25,260	27,635	9.40%
Sun Prairie	29,364	32,613	11.06%





2017 City of Middleton Budget

Community Profile

CITY OF MIDDLETON DEMOGRAPHIC STATISTICS TEN YEAR HISTORY

YEAR	POPULATION *	UNEMPLOYMENT RATE (Madison Statistical Area)
2006	16,749	3.4%
2007	16,838	3.6%
2008	16,979	3.6%
2009	17,281	6.2%
2010	17,442	6.0%
2011	17,484	5.3%
2012	17,903	4.4%
2013	18,146	4.9%
2014	18,323	4.9%
2015	18,810	3.3%
2016	19,317	3.4%

* US Census Bureau, Population and Housing Unit Estimates; WI Dept. of Administration (8/30/16)

US Department of Labor, Bureau of Labor Statistics (8/28/15) [Madison Metropolitan Statistical Area]



2017 City of Middleton Budget

Community Profile

GOVERNMENT

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

COMMUNITY FACILITIES

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

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

The crown jewel of our community is the Pheasant Branch Conservancy. This wetland is located on the City's eastern boundary on the northwest side of Lake Mendota. The conservancy features natural springs and seeps which flow into Pheasant Branch Creek and Lake Mendota at a rate of 1,800 gallons of water per minute. The northern portion of the conservancy is owned and maintained by Dane County Parks, while the remaining southern portion is owned and maintained by the City of Middleton. The oak savannas, prairies, and wetlands of the conservancy are home to an abundance of native vegetation and wildlife species including the endangered Blanding's turtle. In 1996, the Northern Lake Mendota Regional Plan was developed to serve as a master plan for managing the Pheasant Branch Conservancy. This plan will be used to develop

nature-based recreational opportunities for residents and provide restoration guidance. A self-guided interpretive trail system is being developed which will allow visitors to enjoy the area and will link the conservancy to a county-wide greenway corridor. This natural setting offers a quiet refuge for wildlife viewers, hikers, and bird watchers.

EDUCATION

The City of Middleton belongs to the Middleton-Cross Plains Area School District. There are six elementary schools, two middle schools, one senior high school, and one alternative senior high school in the district. The District has a projected enrollment of 7,100 students for the 2016-2017 school year.

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

MEDICAL

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

LARGEST EMPLOYERS (2016 Estimates)

PPD (Bio-Pharmaceutical) (950)
UW Medical Foundation (650)
Electronic Theatre Controls (620)
Springs Window Fashions (605)
Spectrum Brands (581)
American Girl (546 FT; 300 Seasonal)
Veterans Health Administration (350)
West Corporation (340)
Humana (306)
Capitol Indemnity Corporation (250)

CLIMATE

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



2017 City of Middleton Budget

Boards, Committees, & Commissions

Public Works Committee

Robert Pofahl	
Charles Nahn	
Don Knorr	
Hans Anderson	
Bob Lyons	
JoAnna Richard	Alder
Howard Teal	Alder
Shawn Stauske	Staff

Finance Committee

Susan West	Alder
Howard Teal	Alder
Mark Sullivan	Alder
JoAnna Richard	Alder
Bill Burns	Staff

Personnel/Negotiating Committee

Kathy Olson	Alder
JoAnna Richard	Alder
Susan West	Alder
Mike Davis	Staff

License & Ordinance Committee

Briana Giosta	Alder
Susan West	Alder
Hans Hilbert	Alder
Charles Foulke	Staff

Commission on Aging

Bonnie Verberkmoes	
Richard Brye	
Doris Schroeder	
Sarah Larkin	
Andrea Debs	
Michael Lester	
Donna Parisi	
Gladys Simon	
Briana Giosta	Alder
Jill Kranz	Staff

Airport Commission

Rob Conhaim	
Ray Fey	
Tyler Noel	
Chris Priebe	
Christopher Dan Geocaris	
Gurdip Brar	Alder
Howard Teal	Alder
Mike Davis	Staff
Mark Opitz	Staff

Arts Committee

Katherine Richards	
Rob Conhaim	
Meghan Thumm Mackey	
Phil Nelson	
Patricia Adler	
Karisa Johnson	
Annette Knapstein	
Christopher Laurent	
Briana Giosta	Alder
Abby Attoun	Staff

Board of Review

Ronald Braem	
Julie Brunette	
Doug Zwank	
Ron Grosse	
Curt Fuszard	
Lorie Burns	Staff

Building Committee

Kurt Sonnentag	Mayor
Susan West	Alder
Mike Davis	Staff

Community Development Authority

Duane Barmore	
Hank Simon	
Jon DiPiazza	
Carol Jensen	
Luke Fuszard	
Kathy Olson	Alder
Kurt Sonnentag	Mayor
Eileen Kelley	Staff
Mike Davis	Staff

Conservancy Lands Committee

Jeff Mayers	
Kelly Hilyard	
Kenneth Markart	
Matt Richards	
Mark Sullivan	
Howard Teal	
Susan West	Alder
Public Lands Director	Staff



2017 City of Middleton Budget

Boards, Committees, & Commissions

Emergency Medical Services Commission

Joel Fait
 Michael Lohmeier
 Art Meinholz
 Paul Connell
 Kim Jack
 Susan West Alder
 Steve Wunsch Staff

Emergency Preparedness Committee

Kurt Sonnentag Mayor
 Mike Davis Staff
 Chuck Foulke Staff
 Shawn Stauske Staff
 Steve Wunsch Staff
 Susan West Alder

Fire Commission

Julie Brunette
 Howard Teal Alder

Landmarks Commission

John Bechtol
 Jeff Martin
 Marilyn Burke
 Kathy Olson
 Brian Strassburg
 Eric Baker
 Keith Thompson
 Abby Attoun Staff

Library Board

Robert Seltzer
 Cindy Zellers
 Jeremiah Tucker
 David Reed
 Anne Irish
 Lisa Helmuth
 Trina Tinglum
 Steve Soeteber
 Kathy Olson Alder
 Jocelyne Sansing Staff

Parks, Recreation, & Forestry Commission

Leif Hubbard
 Kimberly Marshall
 Charles Nahn
 Dave Baltes
 Anna Biermeier
 Kitty Tyson
 Mark Sullivan Alder
 Public Lands Director Staff

Pedestrian, Bicycle, & Transit Committee

Jesse Boyett Anderson
 Jim Peters
 Hans Hilbert
 Chuck Nahn
 Doris Schroeder
 James Blodgett
 Gurdip Brar Alder
 Mark Opitz Staff

Plan Commission

Dennis Dorn
 Cynthia Zellers
 Ed Elskamp
 Jim Wexler
 Leif Hubard
 Hans Hilbert Alder
 Kurt Sonnentag Mayor
 Eileen Kelley Staff

Pleasant View Golf Course Advisory Commi

Terry Turner
 Jeff Dunn
 Janet Lord
 Lou Reilly
 Tom Scott
 Hans Hilbert Alder
 Mark Sullivan Alder
 Jeremy Cabalka Staff

Police Commission

Patrick Finnerty
 Moses Altsech
 Patrick Sheehan
 Brian Kobinsky
 Paul Kinne
 Charles Foulke Staff



2017 City of Middleton Budget

Boards, Committees, & Commissions

Public Safety Committee

William Byers
 William Zeinemann
 Robert Stipicevich
 Dennis Kozich
 Jon DiPiazza
 Briana Giosta Alder
 Chuck Foulke Staff

Storm Water Utility Board

Dave Baltes
 Jim Bachhuber
 Warren Gebert
 Chuck Nahn
 Kimberly Bishop
 Mark Sullivan Alder
 Susan West Alder

Sustainability Committee

Deb Saeger
 Angela Carey
 Kristine Koenig
 Kathy Olson
 David Clutter
 Spencer Schumacher
 Bradley Harris
 Lee Schwartz
 Megha Chalke
 JoAnna Richard Alder
 Abby Attoun Staff

TID #5 Joint Review Board

Kurt Sonnentag Mayor
 Mike Davis Staff

Tourism Commission

Van Nutt
 Cindy Foley
 Zoe Schuler
 Cory Mace
 Mike Hinesh
 Hans Hilbert Alder
 Tourism Director Staff
 Stephanie Goth Staff

Water Resources Management Commission

Matt Richards
 Warren Gebert
 Kenneth Potter
 Jeanne Whitish
 Jim Bachhuber
 David Baltes
 Hans Hilbert Alder
 Gary Huth Staff

Workforce Housing Committee

Kelly Edwards
 Rob Bergenthal
 Mike Hershberger
 Kurt Paulsen
 Elizabeth Klatt
 Steve Hansen
 JoAnna Richard Alder
 Mike Davis Staff
 Abby Attoun Staff

Youth Commission

William Byers
 Ron Biendseil
 Bill Deno
 Gisela Alt
 Kristine O'Donnell
 Charles Foulke
 Annie Pugliese
 Lola Whittingham
 Gurdip Brar Alder
 Rebecca Price Staff

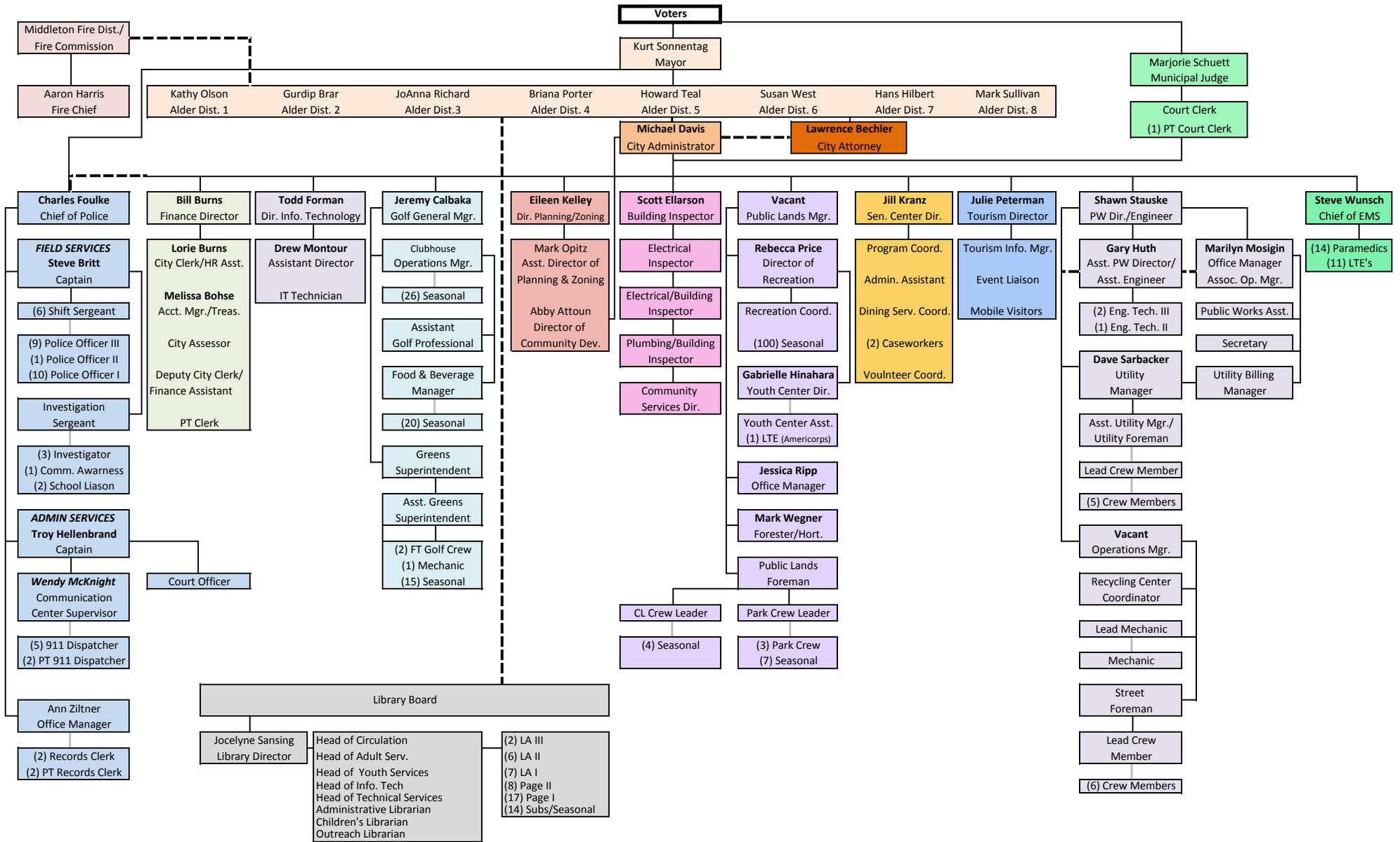
Zoning Board of Appeals

John D Wegenke
 Paul Raisleger
 Steve Olson
 Martin Burkholder
 Mark Wohlferd
 Timothy Samuelson

Vacant

Mark Opitz Staff

City of Middleton Organizational Chart





2017 City of Middleton Budget

Department	2016 Authorized			2017 Authorized		
	Full-Time Positions	Part-Time Positions	Full-Time Equivalent	Full-Time Positions	Part-Time Positions	Full-Time Equivalent
<u>General Government</u>						
Municipal Court	1	1	1.50	1	1	1.50
Information Technology	3	0	3.00	3	0	3.00
Administration	1	1	1.50	1	1	1.50
Finance	<u>5</u>	<u>1</u>	<u>5.50</u>	<u>5</u>	<u>1</u>	<u>5.50</u>
Total	10	3	11.50	10	3	11.50
<u>Public Safety</u>						
Police Department	47	5	48.00	47	5	48.25
EMS	15	11	16.00	15	11	16.00
Building Inspection	4	0	4.00	3	1	3.50
Community Service	<u>1</u>	<u>0</u>	<u>1.00</u>	<u>1</u>	<u>0</u>	<u>1.00</u>
Total	67	16	69.00	66	17	68.75
<u>Public Works</u>						
Public Works/Engineering	17	5	18.75	18	6	20.13
Utilities	<u>9</u>	<u>0</u>	<u>9.00</u>	<u>9</u>	<u>0</u>	<u>9.00</u>
Total	26	5	27.75	27	6	29.13
<u>Leisure/Recreation</u>						
Senior Center	2	5	5.45	2	6	5.60
Recreation	1	132	17.50	2	131	17.75
Youth Center	0	2	1.30	0	2	1.30
Library	12	51	24.30	12	51	24.30
Golf Course	<u>8</u>	<u>60</u>	<u>17.00</u>	<u>8</u>	<u>60</u>	<u>17.00</u>
Total	23	250	65.55	24	250	65.95
<u>Conservation / Development</u>						
Planning	3	1	3.25	3	1	3.39
Forestry	1	0	1.00	1	0	1.00
Public Lands/Conservancy	7	8	9.35	7	10	9.95
Tourism	<u>2</u>	<u>2</u>	<u>3.00</u>	<u>2</u>	<u>2</u>	<u>3.00</u>
Total	13	11	16.60	13	13	17.34
TOTAL ALL DEPARTMENTS	139	285	190.40	140	289	192.67



Budget Policy-Common Council Approved 8/6/13

INTRODUCTION

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

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

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

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

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



Budget Policy-Common Council Approved 8/6/13

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

CITY OF MIDDLETON BUDGET POLICY DEFINITIONS

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

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

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

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



Budget Policy-Common Council Approved 8/6/13

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

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

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

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

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

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



Budget Process

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

3.01 ANNUAL BUDGET.

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

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

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

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

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

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

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

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

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

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

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



2017 City of Middleton Budget

Budget Development Calendar

Operational Development Calendar – Major Events	
Month	Event
May	Preliminary discussions between Mayor, Common Council’s Finance Committee and the Administration regarding parameters for the development of the next year’s budget.
May-June	Finance Department prepared department budget request forms and instructions.
June	City Administrator and Finance Department meet with department directors to distribute request forms and instructions.
August	Department directors submit completed request materials.
Aug.-Sept.	Finance Department prepared budget request and other materials into budget document.
Sept. – Oct.	The Mayor and Finance Committee meet with department directors who present and discuss their requests. The Mayor and Finance Committee deliberate and develop budget recommendations to present to the entire Common Council.
Oct. – Nov.	Common Council deliberate on Mayor and Finance Committee recommendations. Meetings held with department directors.
Mid-Late October	Common Council authorizes public hearing and publication of proposed budget in local newspaper.
Nov. – Dec.	Common Council holds public hearing on proposed budget and approves proposed budget.
Jan. 1	New Fiscal Year Begins

2017 Budget Process Calendar

July 19, 2016	Finance Committee: Budget Kick-Off Meeting
August 12, 2016	Department Budget Requests Due
September 14, 2016	Finance Committee: Department Budget Reviews
September 22, 2016	Finance Committee: Department Budget Reviews
October 3, 2016	Personnel Committee: Personnel Decision Items
October 5, 2016	Joint Finance/Personnel Cmtes: Personnel Decision Items & Scenarios
October 13, 2016	Finance Committee: Budget Scenarios, Authorize Public Hearing Notice
November 9, 2016	Special Council Meeting: Budget Public Hearing & Deliberations
November 15, 2016	Regular Council Meeting: Budget Deliberations
December 6, 2016	Regular Council Meeting: Budget Public Hearing & Adoption



Budget Amendments

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

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

Basis of Budgeting

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

Long Range Planning - Capital Improvement Plan (CIP) Overview

As part of the annual budget and the long range planning process, the City has a 5-year Capital Improvement Plan (CIP). Departments include major construction, infrastructure rehabilitations, major equipment replacements and acquisitions in the CIP. The 2017 CIP projects were listed in the 2016-2020 CIP. For the 2017 budget development process, the 2017 CIP projects and their respective dollar amounts are refined and the overall CIP is updated as well as 2021 is added. This process is repeated annually.



Basis of Accounting

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

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

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

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

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

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

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

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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.

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:

- **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.
- **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.



2017 City of Middleton Budget

- **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.

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.



2017 City of Middleton Budget

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

Proprietary Funds

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

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

- **Water Utility Fund (610):** The City operates a water utility with seven deep wells with a total delivering capacity of 5,840 gallons per minute. All financial activities related to the water utility are recorded in Fund 610. The rates charges to utility customers are regulated and approved by the Public Service Commission of Wisconsin.
- **Sewer Utility Fund (620):** The City contracts with the Madison Metropolitan Sewerage District, which was created in 1930. In 2012 the District served 340,000 Dane County customers in five cities, seven villages and 28 town/sanitary districts. The City bills Middleton customers and in turn pays the District for treatment costs. The City is responsible for transmission lines and related pump stations within the City limits.



2017 City of Middleton Budget

- **Storm Water Utility Fund 630:** The City operates a storm water utility, which was approved by Referendum in 2014 and implemented in 2015. 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 extension of these utilities facilitates long-term growth for the northern growth area. 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. In 2016 former special Revenue Fund 205 Airport was reclassified to Airport Fund 660.

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

Trust and Agency Funds

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

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

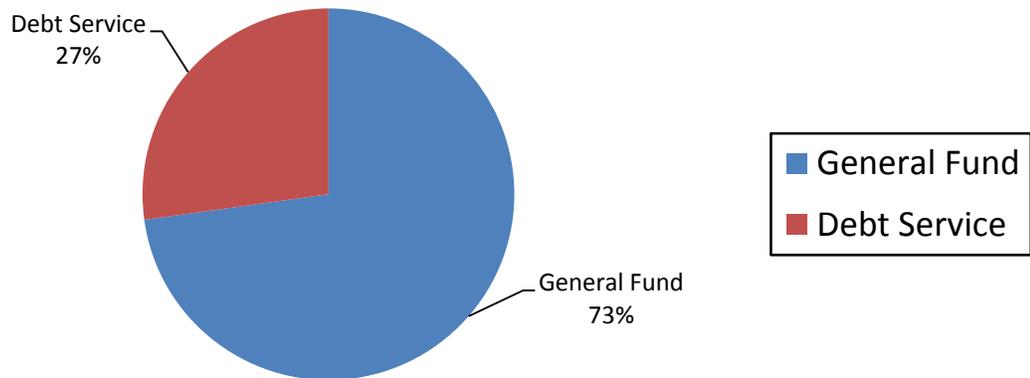


2017 APPROVED BUDGET SUMMARY: ALL FUNDS

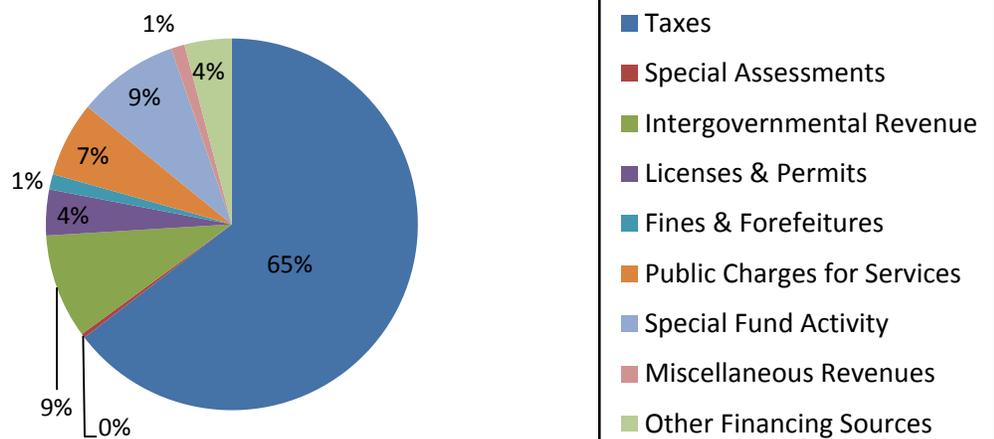
	2016 PROJECTED BALANCE	2017 REVENUES	2017 EXPENDITURES	2017 PROJECTED BALANCE	2016/2017 TAX LEVY
GENERAL FUND	\$ 11,982,741	\$ 20,680,335	\$ 20,680,335	\$ 11,982,741	\$ 12,154,704
SPECIAL REVENUE FUNDS					
Tourism Fund	1,660,452	1,400,000	1,359,877	1,700,575	-
Library Operations Fund	118,988	2,051,237	2,040,856	129,369	-
Library Trust & Special Activities	278,465	30,000	50,000	258,465	-
Subdividers Fund	1,381,098	150,000	150,000	1,381,098	-
Impact Fees	769,962	250,000	150,000	869,962	-
Revolving Loan Fund	183,000	500	-	183,500	-
Police Special Activities	23,236	2,500	8,000	17,736	-
EMS Special Activities	68,056	4,500	5,000	67,556	-
Public Lands Special Activities	1,000,000	300,000	300,000	1,000,000	-
Senior Center Special Activities	165,042	25,000	25,000	165,042	-
Youth Center	-	80,074	80,074	-	-
TOTAL	5,648,299	4,293,811	4,168,807	5,773,303	
INT. SERVICE FUND: RISK MANAGEMENT	-	427,708	427,648	60	-
COMPONENT UNIT: CDA	3,077,056	25,100	78,500	3,023,656	-
CAPITAL PROJECT FUNDS					
Public Works Capital Projects	-	2,687,285	2,687,285	-	-
Public Lands Capital Projects	389,344	785,525	785,525	389,344	-
Other Capital Projects	653,932	542,120	542,120	653,932	-
TIF District #3	8,481,971	7,575,482	11,353,387	4,704,066	-
TIF District #5	(298,703)	882,583	715,312	(131,432)	-
TOTAL	9,226,544	12,472,995	16,083,629	5,615,910	
DEBT SERVICE FUND	27,678	4,720,666	4,720,666	27,678	4,437,499
ENTERPRISE FUNDS					
Water Utility	4,951,388	3,014,756	3,156,098	4,810,046	-
Sewer Utility	4,378,432	2,553,508	2,774,012	4,157,928	-
Storm Water Utility	407,580	270,000	225,000	452,580	-
Middleton Utility District	(420,290)	-	-	(420,290)	-
Golf Course	(5,047,097)	2,338,383	2,472,448	(5,181,162)	-
Airport	34,045	125,174	109,556	49,663	-
TOTAL	4,304,058	8,301,821	8,737,114	3,868,765	-
TOTAL ALL FUNDS	\$ 34,266,376	\$ 50,922,436	\$ 54,896,699	\$ 30,292,113	\$ 16,592,203



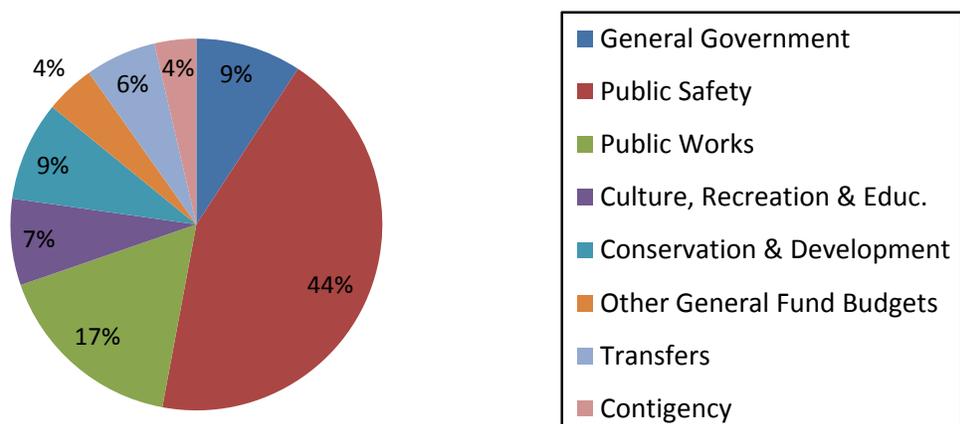
Property Tax Levy by Fund



General Fund Revenues by Category



General Fund Expenditures by Function





General Fund Revenue Summary

	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TAXES							
General Property Tax	\$ 16,002,815	\$ 16,002,815	\$ 16,386,134	\$ 16,386,134	\$ 12,079,704	\$ 12,154,704	\$ 12,154,704
Omitted Property	-	44,820	10,000	10,000	-	-	-
Fees In Lieu Of Taxes	44,100	44,100	44,100	44,100	44,100	44,100	44,100
Room Tax	407,183	563,080	577,000	600,000	620,000	630,000	630,000
Municipally Owned Utility	400,000	463,070	400,000	516,233	525,000	525,000	525,000
Interest On Delinquent Taxes	2,000	(1,441)	2,000	3,500	2,000	2,000	2,000
Total Taxes	\$ 16,856,098	\$ 17,116,443	\$ 17,419,234	\$ 17,559,967	\$ 13,270,804	\$ 13,355,804	\$ 13,355,804
SPECIAL ASSESSMENTS							
SA - Street Improvements	-	12,674	29,000	29,000	-	-	-
SA - Sidewalk & Curb	90,000	86,341	75,000	75,000	75,000	75,000	75,000
SA - Interest	-	(36)	-	-	-	-	-
Total Special Assessment	\$ 90,000	\$ 98,979	\$ 104,000	\$ 104,000	\$ 75,000	\$ 75,000	\$ 75,000
INTERGOVERNMENTAL REVENUE							
State Aids-Shared Taxes	212,643	268,176	571,923	266,611	266,611	272,894	272,894
Expenditure Restraint Program	299,340	242,472	-	305,312	-	-	-
State & Federal Aid - Fire	103,000	98,491	98,491	107,919	100,000	100,000	100,000
Mcp School District - Police	78,000	78,722	80,000	78,043	78,042	78,042	78,042
State Aid - Computer Pmt	210,000	405,747	210,000	346,413	350,000	250,000	250,000
State Aids-Roads	982,692	980,791	1,083,506	1,082,975	1,082,975	1,065,811	1,065,811
State & Federal Aid - Recycling	55,250	55,316	55,250	52,345	52,345	52,345	52,345
County Aid - Signals	9,500	10,682	9,500	20,072	10,000	10,000	10,000
County Aid - Senior Citizens	44,176	47,981	49,219	49,219	51,000	51,000	51,000
Youth Center - Dane County	8,700	8,650	-	-	-	-	-
Total Intergovernmental	\$ 2,003,301	\$ 2,197,028	\$ 2,157,889	\$ 2,308,909	\$ 1,990,973	\$ 1,880,092	\$ 1,880,092
LICENSES AND PERMITS							
Licenses - Liquor	34,000	37,921	34,000	38,000	38,000	38,000	38,000
Licenses - Operator	11,000	17,985	12,000	18,000	18,000	18,000	18,000
Licenses - Cigarettes	500	600	500	600	600	600	600
Licenses - Alarms	9,000	9,240	9,000	9,000	9,000	9,000	9,000
Licenses - Bicycles	-	-	-	-	-	-	-
Licenses - Dogs	3,000	3,459	4,000	3,500	3,500	3,500	3,500
Permits - Special Events	2,000	1,280	1,200	1,400	1,200	1,200	1,200
Permit - Sidewalk & Solicitors	-	980	-	1,600	1,000	1,000	1,000
Amplified Sound Permits	-	835	-	860	800	800	800
Permits - Building	160,000	293,246	264,222	346,801	270,000	295,000	295,000
Permits - Electrical	35,000	71,402	67,343	91,487	70,000	70,000	70,000
Permits - Plumbing	35,000	70,259	64,839	93,462	70,000	70,000	70,000
Erosion Control Permit	7,000	9,250	7,320	9,973	10,000	10,000	10,000
License - Second Hand Dealer	400	150	100	350	350	350	350
Zoning	1,500	2,700	2,000	2,000	2,000	2,000	2,000
Permits - Park Reservation	23,000	24,856	35,000	35,000	33,000	33,000	33,000
Cable Franchise Fee Revenue	200,000	257,791	175,000	257,500	272,500	272,500	272,500
Total Licenses & Permits	\$ 521,400	\$ 801,954	\$ 676,524	\$ 909,533	\$ 799,950	\$ 824,950	\$ 824,950
FINES & FOREFEITURES							
Fines & Forfeitures	180,000	148,091	200,000	150,000	150,000	150,000	150,000
Court Costs	75,000	90,312	75,000	85,000	85,000	85,000	85,000
Parking Fines	35,000	49,095	40,000	40,000	40,000	40,000	40,000
Total Fines & Forefeitures	\$ 290,000	\$ 287,498	\$ 315,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000
PUBLIC CHARGES FOR SERVICES							
Clerk-Treasurer Fee	13,000	17,550	13,000	17,500	15,000	15,000	15,000
Vehicle Registration Fees	850	2,003	2,250	500	500	500	500
Police Special Services	-	8	-	-	-	-	-
Police Department Fees	9,500	8,411	9,000	9,000	9,000	9,000	9,000
Ambulance Billing Revenue	792,000	880,188	920,749	884,000	884,000	932,329	932,329
Senior Citizen Program Revenue	-	835	2,000	2,000	2,000	2,000	2,000
Sr Center Trip Revenue	3,000	15,228	13,000	13,000	3,000	3,000	3,000
Sr. Center Classes Revenue	7,500	5,988	7,500	7,500	7,500	10,700	10,700
Senior Center Misc Revenue	4,000	6,403	4,000	4,000	4,000	4,000	4,000



2017 City of Middleton Budget

General Fund Revenue Summary

	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	PUBLIC CHARGES FOR SERVICES						
Aquatic Program Revenue	83,000	60,578	60,000	58,000	58,000	58,000	58,000
Swimpool	-	24	-	-	-	-	-
Daily Aquatic Admissions	72,000	88,297	75,000	90,000	75,000	75,000	75,000
Aquatic Concession Revenue	35,000	30,774	31,248	33,000	31,248	31,248	31,248
Pool Reservations	1,000	-	-	-	-	-	-
Aquatic Memberships	44,000	36,545	38,000	38,000	38,000	38,000	38,000
Summer Recreation	64,000	47,730	50,836	41,500	41,500	47,500	47,500
Fall-Winter-Spring Recreation	40,000	28,533	10,000	40,000	40,000	47,000	47,000
Sponsorship & Fundraisers	-	1,200	-	2,720	1,200	1,200	1,200
Hubbard Art Center Program Rev	30,000	39,499	24,854	55,000	47,982	47,982	47,982
Youth Center Donations	500	1,531	-	-	-	-	-
Mcpasd Yc Contribution	14,000	18,500	-	-	-	-	-
Administrative Review Fee	-	-	-	2,858	-	-	-
Engineering Review Fee	-	-	-	7,144	-	-	-
Plan Commission Charges	15,000	24,356	17,000	14,500	17,000	17,000	17,000
Public Works Charges	-	857	-	-	-	-	-
GIS Fees from Developers	3,000	3,000	3,500	3,500	-	-	-
Interlocking Ignition Device	500	850	500	500	500	500	500
Recycling Center Revenue	-	6,672	10,000	10,000	10,000	10,000	10,000
Total Public Charges	\$ 1,231,850	\$ 1,325,559	\$ 1,292,437	\$ 1,334,222	\$ 1,285,430	\$ 1,349,959	\$ 1,349,959
SPECIAL FUND ACTIVITY							
Administration-Landfill	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Service Contract Cost Sharing	197,522	199,205	202,193	202,193	205,226	205,226	205,226
Administration-Utilities	135,000	135,000	133,500	135,000	135,000	135,000	135,000
Administration-Tif 3 District	1,676,530	1,676,530	1,576,530	1,576,530	1,476,530	1,476,530	1,476,530
Administraton-Fire District	2,600	2,600	2,600	2,600	2,600	2,600	2,600
Total Special Activity	\$ 2,016,652	\$ 2,018,335	\$ 1,919,823	\$ 1,921,323	\$ 1,824,356	\$ 1,824,356	\$ 1,824,356
MISCELLANEOUS REVENUES							
Interest On Investments	40,000	81,711	40,000	100,000	100,000	100,000	100,000
Interest Delinquent Spec Assmts	500	18,878	500	500	500	500	500
Interest On Court Collections	700	2,286	417	300	300	300	300
Credit Card Rebate Program	35,000	39,710	25,945	40,000	40,000	40,000	40,000
Rent Of City Property	25,320	10,972	20,000	-	-	-	-
Metro Contrib. Reimbursement	-	12,365	-	-	-	-	-
Erosion Contr. & Sw Reimburs	8,000	13,923	8,000	10,000	10,000	10,000	10,000
Pw Material Sales	2,000	2,137	2,000	2,000	1,500	1,500	1,500
Misc Revenue	-	4,361	7,000	1,500	1,000	1,000	1,000
Insurance Claim Settlement	-	1,000	-	-	-	-	-
Insurance Dividend	-	(2,655)	-	-	-	-	-
Polar Express Track Lease	-	20,000	20,000	-	-	20,000	20,000
MADC Payment	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Compensation For Loss/Damage	-	2,151	-	-	-	-	-
Annual Environmental Impact Fee	32,624	32,624	32,624	32,624	32,624	32,624	32,624
Zoning Permit Fees	13,000	27,425	18,000	26,000	20,000	25,000	25,000
Zoning Letter	-	440	-	3,000	600	600	600
Sales Tax Remit Discount	-	63	-	-	-	-	-
Other Misc Revenue	-	19,011	-	13,786	-	-	-
Total Miscellaneous	\$ 172,144	\$ 301,401	\$ 189,486	\$ 244,710	\$ 221,524	\$ 246,524	\$ 246,524
OTHER FINANCING SOURCES							
Prior Years Surplus Applied	-	-	-	-	48,000	48,000	48,000
Fund Balance Applied	-	-	-	-	-	736,932	800,650
	\$ -	\$ -	\$ -	\$ -	\$ 48,000	\$ 784,932	\$ 848,650
GENERAL FUND REVENUE TOTAL	\$ 23,181,445	\$ 24,147,196	\$ 24,074,393	\$ 24,657,664	\$ 19,791,037	\$ 20,616,617	\$ 20,680,335



General Fund Expenditure Summary

	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
GENERAL GOVERNMENT							
Common Council	\$ 5,976	\$ 5,843	\$ 6,078	\$ 66,387	\$ 69,386	\$ 66,386	\$ 66,386
Commissions & Committees	23,600	16,774	23,600	21,600	23,600	23,600	23,600
Municipal Court	96,610	100,286	111,235	108,252	109,611	109,593	110,608
Information Technology	667,286	674,971	685,855	702,399	714,345	717,571	721,768
City Administrator	180,711	171,723	180,230	182,080	179,798	179,729	181,919
Finance Department	627,997	663,223	645,679	700,085	679,605	679,309	687,729
Elections	27,164	20,501	118,285	92,510	44,999	44,999	44,999
Building & Grounds	148,316	154,274	149,850	148,549	60,600	60,600	60,600
Video Production	6,000	5,300	4,165	4,165	4,665	4,665	4,665
Total General Government	\$ 1,783,660	\$ 1,812,895	\$ 1,924,977	\$ 2,026,027	\$ 1,886,610	\$ 1,886,453	\$ 1,902,275
PUBLIC SAFETY							
Police Administration	711,901	724,358	744,864	755,934	781,717	772,942	780,795
Police Field Services	3,889,852	3,812,316	3,881,597	3,904,433	4,225,119	4,042,409	4,042,409
Communications Center	517,263	485,309	513,622	503,819	516,182	515,920	522,962
Emergency Preparedness	71,520	54,630	45,938	45,938	99,240	99,240	99,240
School Crossing Guards	19,311	13,164	14,062	14,062	14,062	14,062	14,062
Emergency Medical Service	1,536,724	1,473,359	1,636,472	1,678,659	1,766,410	1,766,410	1,770,484
Building Inspection	306,429	322,111	313,311	321,852	409,352	403,691	405,071
Community Services	82,038	87,733	84,759	83,616	89,735	85,047	89,026
Fire District Contribution	820,526	820,526	829,423	829,423	840,576	837,685	837,685
Public Fire Projection Charge	485,000	437,391	485,000	485,000	485,000	485,000	485,000
Total Public Safety	\$ 8,440,564	\$ 8,230,896	\$ 8,549,048	\$ 8,622,736	\$ 9,227,393	\$ 9,022,406	\$ 9,046,734
PUBLIC WORKS							
Engineering & Administration	782,373	728,557	781,166	743,666	856,601	856,130	871,010
Street Dept Labor & Supplies	650,667	678,105	685,954	685,954	795,523	725,388	733,261
Street Cleaning	9,700	5,584	9,720	9,720	8,600	8,600	8,600
Fleet Maintenance/Machinery	341,156	272,263	317,278	317,278	343,804	343,498	345,682
City Garage	64,720	93,849	76,720	76,720	96,021	96,021	96,021
Snow & Ice Removal	92,000	111,473	89,000	89,000	82,500	82,500	82,500
Traffic Signals, Signs, & Markings	43,500	43,940	69,000	69,000	71,500	66,500	66,500
Street Lighting	128,700	128,555	131,700	131,700	135,700	135,700	135,700
Tree & Brush Removal	1,857	1,198	1,500	1,500	1,500	1,500	1,500
Sidewalk Maintenance	140,000	138,125	140,000	140,000	140,000	140,000	140,000
Storm Sewers	50,000	34,192	52,000	52,000	54,000	54,000	54,000
Water Resources	30,624	20,624	35,624	35,624	21,159	21,159	21,159
Landfill	55,000	55,380	80,000	80,000	116,330	116,330	116,330
Refuse Collection	502,000	487,701	510,000	510,000	522,000	522,000	522,000
Recycling	247,000	247,767	266,581	266,581	277,689	277,689	277,689
Total Public Works	\$ 3,139,297	\$ 3,047,314	\$ 3,246,243	\$ 3,208,743	\$ 3,522,926	\$ 3,447,014	\$ 3,471,951
CULTURE, RECREATION & EDUCATION							
Senior Center	445,825	457,637	452,723	448,431	470,020	467,193	475,485
Recreation Administration	158,112	159,792	208,658	214,712	215,646	215,489	222,956
Summer Recreation	62,333	52,986	53,188	47,200	51,188	51,188	51,188
Fall-Winter-Spring Recreation	42,084	42,194	93,269	37,657	36,457	36,457	36,457
Hubbard Activity Center	30,000	29,951	33,461	39,638	40,862	40,862	40,862
Aquatic Center	292,144	289,140	287,544	282,856	290,487	290,487	290,487
Youth Center	53,632	49,590	-	-	-	-	-
Transit	404,896	391,283	410,551	408,662	435,784	435,784	435,784
Total Culture, Recreation & Education	\$ 1,489,026	\$ 1,472,572	\$ 1,539,394	\$ 1,479,156	\$ 1,540,444	\$ 1,537,460	\$ 1,553,219



General Fund Expenditure Summary

	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
CONSERVATION & DEVELOPMENT							
Planning Department	332,290	325,279	338,083	358,682	357,159	357,005	363,464
Land Conservancy	175,789	123,972	168,719	168,719	144,584	144,584	144,584
Forestry	162,613	161,125	231,292	231,292	235,161	235,092	242,274
Public Lands	902,432	816,000	977,166	977,166	1,106,255	1,034,658	1,042,137
Total Conservation & Development	\$ 1,573,124	\$ 1,426,377	\$ 1,715,260	\$ 1,735,859	\$ 1,843,158	\$ 1,771,338	\$ 1,792,458
OTHER GENERAL FUND BUDGETS							
Legal Counsel	212,060	202,998	227,000	241,000	226,000	226,000	226,000
Risk Management & Insurance	380,000	280,901	355,000	351,330	355,000	355,000	355,000
General Personnel Benefits	60,000	22,999	49,300	25,000	40,000	25,000	25,000
Non-Departmental	27,555	83,470	86,450	64,936	56,450	56,450	56,450
Compensated Absences	-	186,529	-	-	-	210,000	210,000
Miscellaneous	19,480	(8,345)	14,480	14,480	14,480	14,480	14,480
Total Other General Fund Budgets	\$ 699,095	\$ 768,551	\$ 732,230	\$ 696,746	\$ 691,930	\$ 886,930	\$ 886,930
TRANSFERS							
To Library Fund 212	1,144,792	1,144,792	1,241,444	1,241,444	1,241,444	1,205,029	1,225,670
To Debt Service Fund 300	4,363,261	4,363,261	3,566,319	3,566,319	-	-	-
To Youth Center Fund 214	-	-	20,108	20,108	47,733	46,853	47,124
To Fund 412 PW Capital	-	-	751,107	751,107	-	-	-
To Fund 416 Other Capital	-	-	100,000	100,000	-	-	-
To Fund 207 OPEB	-	-	-	-	-	-	-
To Other Funds	87,303	87,303	-	-	-	-	-
Total Transfers	\$ 5,595,356	\$ 5,595,356	\$ 5,678,978	\$ 5,678,978	\$ 1,289,177	\$ 1,251,882	\$ 1,272,794
CONTINGENCY							
Police Vehicle Damage	6,000	975	5,000	5,000	-	-	-
Public Works Vehicle Damage	6,000	-	5,000	5,000	-	-	-
City Liability Claims	25,000	1,179	25,000	25,000	-	-	-
Fire Equipment Capital Reserve	-	-	-	-	-	126,932	190,650
Personnel Contingency	-	-	-	-	116,202	146,202	23,324
Emergency Contingency	-	-	-	-	-	400,000	400,000
General Contingency	373,363	-	295,510	-	250,000	140,000	140,000
Total Contingency	\$ 410,363	\$ 2,154	\$ 330,510	\$ 35,000	\$ 366,202	\$ 813,134	\$ 753,974
TOTAL EXPENDITURES	\$ 23,130,485	\$ 22,356,114	\$ 23,716,640	\$ 23,483,245	\$ 20,367,840	\$ 20,616,617	\$ 20,680,335



2017 APPROVED DECISION ITEMS DETAIL				
Personnel				
DEPARTMENT/COST CENTER: All Personnel		Description / Justification	AMOUNT	
Account Number	Department/Position		Comp Area	Line item Increase
100-5151-130	Information Technology On Call Pay (Not an increase over existing staffing)	Create an additional account for on call pay for the purposes of providing 24/7 coverage for IT emergencies. This includes 24/7 coverage for Police and EMS.	On Call Pay FICA WRS Total	23,400 1,790 1,610 26,800
100-5221-112	Police Department: Part-Time Records Clerk 0.25 FTE Increase	Increase hours for part-time Records Clerks from 20 hours per week to 30 hours per week. This request is to assist with a steady increase in calls for service and a corresponding increase in police records.	Salary FICA Total	10,030 768 \$ 10,798
100-5241-110	Building Inspections: Part-Time Facilities Maintenance 0.50 FTE	The request for a Part-Time Facilities Maintenance Worker is part of the restructuring of the Building Inspection Department. An offset is listed in this decision item because the total for this position is offset by the spread of duties to other positions as well as the vacancy in the Building Facilities Manager position.	Salary FICA Offset Total	21,000 1,607 (22,607) \$ -
100-5311-110	Public Works: Part-Time LTE Mechanic 0.38 FTE Increase	Add a Part-Time LTE Mechanic with the goal of hiring a student mechanic (possibly from MATC) who could gain work experience and assist with work such as tire changes, oil changes and other smaller projects. This proposal would allow for about 15 hours per week. Part of the Public Works Department LTE dollars are planned to be allocated to this account to help offset the cost of this proposal.	Salary FICA Offset Total	10,800 827 (8,500) \$ 3,127
100-5329-110	Public Works: Operations Manager 1.0 FTE Increase	Fill the vacant Operations Manager position to allow for support in the areas of safety training, drug and alcohol testing, hearing testing, management of street crew and mechanic division, and assistance with citizen inquiries.	Salary FICA WRS Health Dental Total	72,846 5,573 4,954 14,151 2,392 \$ 99,916
100-5330-110	Recreation: Recreation Coordinator 0.25 FTE Increase	Increase hours for Recreation Coordinator, Greg Lamping from 30 hours per week to full time. The current FTE is 0.75, the proposed FTE is 1.0.	Salary FICA WRS Total	11,216 858 763 \$ 12,837
100-5516-111	Senior Center: Senior Center Evening Attendant 0.15 FTE Increase	Addition of a Senior Center Building Attendant to assist with evening programming offerings for the Senior Center and Hubbard Activity Center. This proposal would allow for 8 hours per week.	Salary FICA Total	3,000 230 \$ 3,230
100-5520-120	Public Lands LTE Help 0.6 FTE Increase	Add two Limited Term Employees (LTEs) for Public Lands at a total of 0.60 Full-Time Equivalent (FTE). Maintenance increases ranging from snow removal to mowing and weeding necessitate this need.	Salary FICA Total	11,694 895 12,589
100-5631-111	Planning: Planning Intern 0.14 FTE Increase	Increase hours for Planning Intern to move to 10 hours per week throughout the year and 40 hours per week for 12 weeks in the summer to help offset an expanding workload. This proposal would allow for 880 hours annually.	Salary FICA WRS Total	6,000 460 816 \$ 7,276



2017 APPROVED DECISION ITEMS DETAIL				
Personnel				
DEPARTMENT/COST CENTER: All Personnel		Description / Justification	AMOUNT	
Account Number	Department/Position		Comp Area	Line item Increase
212-5511-110	Library: Library Assistant III 0 FTE Increase	Reclassify LAIII position doing professional-level work of Librarian I (Acquisitions/OLL/Fund Mgmt/Programming)	Salary Longevity FICA WRS Total	1,007 20 79 70 \$ 1,176
214-5100-110	Youth Center: Youth Center Coordinator 0 FTE Increase	Increase salary for Youth Center Coordinator, Gabrielle Hinahara to the minimum of grade. The current salary is 96% below the minimum for Grade 5.	Salary FICA WRS Total	4,951 495 500 \$ 5,946
214-5100-110	Youth Center: Youth Center Assistant 0 FTE Increase	Increase salary for Youth Center Assistant, John Hunter to the minimum of grade. The current salary is 97% below the minimum for Grade 2.	Salary FICA WRS Total	5,442 331 373 \$ 6,146
			TOTAL	189,841



2017 City of Middleton Budget

COMMON COUNCIL

	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES							
100-5111-110	60,960	60,480	60,960	35,280	60,480	60,480	60,480
100-5111-115	-	-	-	-	-	-	-
100-5111-180	-	-	-	-	-	-	-
TOTAL	60,960	60,480	60,960	35,280	60,480	60,480	60,480
PERSONNEL BENEFITS							
100-5111-190	-	-	-	-	-	-	-
100-5111-192	1,109	1,109	1,116	554	979	979	979
100-5111-193	4,663	4,627	4,662	2,699	4,627	4,627	4,627
TOTAL	5,772	5,736	5,778	3,253	5,606	5,606	5,606
OPERATING EXPENSES							
100-5111-210	6	-	-	-	-	-	-
100-5111-440	94	-	150	-	150	150	150
100-5111-490	104	107	150	110	3,150	150	150
TOTAL	204	107	300	110	3,300	300	300
TOTAL COMMON COUNCIL	66,936	66,323	67,038	38,643	69,386	66,386	66,386



2017 City of Middleton Budget

COMMISSIONS/COMMITTEES

	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OPERATING EXPENSES						
100-5112-990 POLICE COMMISSION	5,000	2,298	5,000	3,851	5,000	5,000	5,000
100-5113-990 LANDMARKS COMMISSION	350	-	350	8	350	350	350
100-5113-991 HISTORICAL SOCIETY GRANT	-	-	-	-	-	-	-
100-5113-992 ART COMMITTEE EXPENSES	5,000	2,303	5,000	3,668	5,000	5,000	5,000
100-5115-990 BOARD OF REVIEW	-	-	-	-	-	-	-
100-5116-990 SUSTAINABILITY COMMITTEE	13,250	12,173	13,250	1,930	13,250	13,250	13,250
TOTAL	23,600	16,774	23,600	9,457	23,600	23,600	23,600
TOTAL COMMISSIONS/COMMITTEES	23,600	16,774	23,600	9,457	23,600	23,600	23,600



2017 City of Middleton Budget

MUNICIPAL COURT REVENUE		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
FINES & FOREFEITURES								
100-4511-00	FINES & FORFEITURES	180,000	148,091	200,000	83,615	150,000	150,000	150,000
100-4512-00	COURT COSTS	75,000	90,312	75,000	45,489	85,000	85,000	85,000
100-4513-00	PARKING FINES	35,000	49,095	40,000	25,870	40,000	40,000	40,000
	TOTAL	290,000	287,498	315,000	154,974	275,000	275,000	275,000
PUBLIC CHARGES FOR SERVICES								
100-4689-00	INTERLOCKING IGNITION DEVICE	500	850	500	348	500	500	500
		500	850	500	348	500	500	500
TOTAL MUNICIPAL COURT REVENUE		290,500	288,348	315,500	155,322	275,500	275,500	275,500



2017 City of Middleton Budget

MUNICIPAL COURT

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5121-110	SALARIES-FULL-TIME	42,940	43,110	44,510	24,979	44,509	44,509	45,177
100-5121-111	PART-TIME PERM.	21,103	16,557	21,103	491	21,103	21,103	21,302
100-5121-115	ELECTED OFFICIALS WAGES	-	14,400	14,400	8,400	14,400	14,400	14,400
100-5121-117	OVERTIME	2,000	-	-	-	-	-	-
100-5121-122	SHIFT DIFFERENTIAL WAGES	-	-	-	-	-	-	-
100-5121-128	FLSA WAGES	-	-	-	-	-	-	-
100-5121-135	LONGEVITY	859	859	1,500	-	1,335	1,335	1,355
	TOTAL	66,902	74,925	81,513	33,869	81,347	81,347	82,234
PERSONNEL BENEFITS								
100-5121-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5121-192	RETIREMENT	4,549	4,459	5,177	2,126	4,997	4,997	5,057
100-5121-193	FICA	5,118	5,447	6,000	2,428	5,622	5,622	5,690
100-5121-194	HEALTH INSURANCE	5,951	5,794	5,912	2,895	5,798	5,798	5,798
100-5121-195	DENTAL INSURANCE	590	540	589	344	608	590	590
100-5121-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	16,208	16,241	17,678	7,793	17,025	17,007	17,135
OPERATING EXPENSES								
100-5121-200	WITNESS FEES & INTERPRETOR FEE	650	640	1,000	104	1,000	1,000	1,000
100-5121-250	POSTAGE	3,000	1,424	3,000	1,396	3,000	3,000	3,000
100-5121-317	COURTROOM SECURITY PAYMT	2,500	823	1,000	-	1,000	1,000	1,000
100-5121-440	TRAINING & DEVELOPMENT	2,100	1,996	1,851	1,397	2,101	2,101	2,101
100-5121-460	IID CHARGE REIMBURSEMENT	750	850	750	348	750	750	750
100-5121-480	PEER COURT	-	-	-	-	-	-	-
100-5121-490	OTHER OPERATING EXPENSES	4,500	3,388	4,443	1,864	3,388	3,388	3,388
100-5121-495	RETURN OF DEPOSITS	-	-	-	-	-	-	-
	TOTAL	13,500	9,120	12,044	5,109	11,239	11,239	11,239
TOTAL MUNICIPAL COURT		96,610	100,286	111,235	46,771	109,611	109,593	110,608



2017 City of Middleton Budget

INFORMATION TECHNOLOGY

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5151-110	SALARIES-FULL-TIME	202,175	202,944	206,877	115,284	206,878	206,878	210,382
100-5151-117	OVERTIME	2,861	462	2,860	969	2,680	2,680	2,720
100-5151-130	ON CALL PAY	-	-	-	-	23,400	23,400	23,400
100-5151-135	LONGEVITY	6,720	6,720	6,862	-	7,403	7,403	7,526
	TOTAL	211,756	210,126	216,599	116,253	240,361	240,361	244,028
PERSONNEL BENEFITS								
100-5151-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5151-192	RETIREMENT	14,205	15,820	14,107	7,463	14,753	16,363	16,612
100-5151-193	FICA	15,980	15,694	16,352	8,564	16,598	18,388	18,669
100-5151-194	HEALTH INSURANCE	43,010	41,983	41,830	21,619	42,453	42,453	42,453
100-5151-195	DENTAL INSURANCE	6,965	5,337	6,307	3,396	5,998	5,824	5,824
100-5151-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	80,160	78,834	78,596	41,041	79,802	83,028	83,558
OPERATING EXPENSES								
100-5151-210	OFFICE SUPPLIES	-	-	-	-	-	-	-
100-5151-220	EQUIPMENT	181,865	192,903	181,865	136,998	180,620	180,620	180,620
100-5151-260	INTERNET	42,655	46,157	33,555	28,841	38,000	38,000	38,000
100-5151-270	MPSI EXPENDITURES	149,850	145,996	149,240	155,861	161,562	161,562	161,562
100-5151-280	COMMUNICATION	-	-	-	-	-	-	-
100-5151-320	CONTRACT EMPLOYEE	-	-	25,000	8,820	13,000	13,000	13,000
100-5151-440	TRAINING	1,000	954	1,000	427	1,000	1,000	1,000
	TOTAL	375,370	386,010	390,660	330,947	394,182	394,182	394,182
TOTAL INFORMATION TECHNOLOGY		667,286	674,971	685,855	488,241	714,345	717,571	721,768



2017 City of Middleton Budget

CITY ADMINISTRATOR

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5120-110	SALARIES-FULL-TIME	119,324	119,764	120,892	67,897	120,892	120,892	122,705
100-5120-111	INTERN	10,506	6,146	10,000	4,091	10,000	10,000	10,000
100-5120-118	WAGE REIMBURSEMENTS	-	-	(1,850)	-	-	-	-
100-5120-135	LONGEVITY	4,773	4,773	4,836	-	6,045	6,045	6,136
	TOTAL	134,603	130,682	133,878	71,988	136,937	136,937	138,841
PERSONNEL BENEFITS								
100-5120-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5120-192	RETIREMENT	9,153	9,288	9,153	4,314	8,632	8,632	8,761
100-5120-193	FICA	10,297	9,313	10,384	5,242	10,476	10,476	10,633
100-5120-194	HEALTH INSURANCE	14,336	13,994	13,943	7,206	14,151	14,151	14,151
100-5120-195	DENTAL INSURANCE	2,322	2,128	2,322	1,354	2,392	2,323	2,323
100-5120-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	36,108	34,724	35,802	18,116	35,651	35,582	35,868
OPERATING EXPENSES								
100-5120-280	COMMUNICATION	-	-	550	-	550	550	550
100-5120-440	TRAINING & DEVELOPMENT	2,000	2,076	2,000	1,217	2,000	2,000	2,000
100-5120-450	EMPLOYEE PROGRAMS	1,500	1,281	1,000	766	1,000	1,000	1,000
100-5120-490	OTHER OPERATING EXPENSES	6,500	2,960	7,000	1,476	3,660	3,660	3,660
	TOTAL	10,000	6,317	10,550	3,459	7,210	7,210	7,210
TOTAL CITY ADMINISTRATOR		180,711	171,723	180,230	93,563	179,798	179,729	181,919



2017 City of Middleton Budget

FINANCE DEPARTMENT

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5141-110	SALARIES-FULL-TIME	355,257	364,337	361,807	221,343	368,045	368,045	374,812
100-5141-112	PART-TIME-NON-PERM.	30,763	21,785	32,763	18,644	32,998	32,998	33,463
100-5141-120	WAGES	-	-	-	-	-	-	-
100-5141-135	LONGEVITY	8,815	8,161	8,815	449	7,723	7,723	7,876
100-5141-145	UNEMPLOYMENT PAYMENT	-	-	-	-	-	-	-
100-5141-198	VACANT POSITION(S)	-	-	-	-	-	-	-
100-5141-197	FURLOUGH	-	-	-	-	-	-	-
	TOTAL	394,835	394,284	403,385	240,436	408,766	408,766	416,151
PERSONNEL BENEFITS								
100-5141-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5141-192	RETIREMENT	26,819	29,754	26,309	14,367	25,510	25,510	25,980
100-5141-193	FICA	30,171	28,898	29,260	17,568	31,270	31,270	31,835
100-5141-194	HEALTH INSURANCE	57,344	47,801	48,677	27,762	62,402	62,402	62,402
100-5141-195	DENTAL INSURANCE	8,145	6,925	7,556	5,181	10,174	9,878	9,878
100-5141-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	122,479	113,378	111,802	64,877	129,356	129,060	130,095
OPERATING EXPENSES								
100-5141-210	OFFICE SUPPLIES	3,000	2,325	2,659	1,155	2,500	2,500	2,500
100-5141-250	POSTAGE	3,569	7,662	6,000	358	6,000	6,000	6,000
100-5141-260	ADVERTISING & PRINTING	6,000	2,739	4,000	3,104	4,000	4,000	4,000
100-5141-280	COMMUNICATIONS	9,531	10,136	8,833	4,942	10,333	10,333	10,333
100-5141-310	OUTSIDE SERVICES	-	45	7,000	158	750	750	750
100-5141-410	EQUIPMENT MAINTENANCE	-	-	-	-	-	-	-
100-5141-440	TRAINING & DEVELOPMENT	1,000	4,680	6,000	2,847	6,000	6,000	6,000
100-5141-480	DATA PROCESSING	35,000	54,472	40,000	22,685	52,000	52,000	52,000
100-5141-490	OTHER OPERATING EXPENSES	6,203	9,197	5,000	477	7,500	7,500	7,500
100-5141-704	SALES TAX - PD.	-	-	-	-	-	-	-
100-5141-800	OFFICE EQUIPMENT	-	119	-	-	-	-	-
100-5141-810	OTHER EQUIPMENT	-	-	1,000	-	-	-	-
100-5157-990	AUDIT	46,380	62,880	50,000	42,225	52,400	52,400	52,400
	TOTAL	110,683	154,256	130,492	77,953	141,483	141,483	141,483
TOTAL FINANCE DEPARTMENT		627,997	661,918	645,679	383,265	679,605	679,309	687,729



2017 City of Middleton Budget

ELECTIONS		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5143-116	ELECTION WORKERS	20,000	15,828	80,000	19,182	23,000	23,000	23,000
	TOTAL	20,000	15,828	80,000	19,182	23,000	23,000	23,000
OPERATING EXPENSES								
100-5143-220	SUPPLIES & MATERIALS	2,000	807	13,047	2,883	6,000	6,000	6,000
100-5143-250	POSTAGE	300	1,384	9,300	26	3,000	3,000	3,000
100-5143-260	ADVERTISING & PRINTING	1,500	253	2,910	1,474	2,200	2,200	2,200
100-5143-440	TRAINING & DEVELOPMENT	600	510	5,264	1,155	3,800	3,800	3,800
100-5143-490	OTHER OPERATING EXPENSES	2,764	1,720	7,764	3,129	7,000	7,000	7,000
	TOTAL	7,164	4,673	38,285	8,666	21,999	21,999	21,999
TOTAL ELECTIONS		27,164	20,501	118,285	27,848	44,999	44,999	44,999



2017 City of Middleton Budget

BUILDING & GROUNDS		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5160-110	SALARIES-FULL-TIME	61,002	61,237	62,570	32,560	-	-	-
100-5160-117	OVERTIME	-	-	-	-	-	-	-
100-5160-135	LONGEVITY	3,660	3,660	3,755	2,454	-	-	-
	TOTAL	64,662	64,897	66,325	35,015	-	-	-
PERSONNEL BENEFITS								
100-5160-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5160-192	RETIREMENT	4,397	4,879	4,378	2,141	-	-	-
100-5160-193	FICA	4,947	4,861	5,074	2,613	-	-	-
100-5160-194	HEALTH INSURANCE	14,336	13,994	13,943	6,167	-	-	-
100-5160-195	DENTAL INSURANCE	1,179	1,080	1,180	763	-	-	-
100-5160-197	FURLOUGH	-	-	-	-	-	-	-
100-5160-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	24,859	24,815	24,575	11,684	-	-	-
OPERATING EXPENSES								
100-5160-220	SUPPLIES & MATERIALS	-	-	-	-	-	-	-
100-5160-280	COMMUNICATIONS	-	-	-	-	-	-	-
100-5160-310	OUTSIDE SERVICES	-	-	-	-	-	-	-
100-5160-410	EQUIPMENT MAINTENANCE	200	-	-	-	-	-	-
100-5160-440	TRAINING & DEVELOPMENT	-	-	250	-	-	-	-
100-5160-490	OTHER OPERATING EXPENSES	415	-	100	-	-	-	-
100-5160-800	CAPITAL OUTLAY	-	-	-	-	-	-	-
100-5310-220	SUPPLIES & MATERIALS	3,100	1,282	3,100	1,341	3,100	3,100	3,100
100-5310-310	OUTSIDE SERVICES	12,580	13,080	12,500	5,463	13,500	13,500	13,500
100-5310-410	EQUIPMENT MAINTENANCE	4,500	14,244	7,000	4,674	7,000	7,000	7,000
100-5310-440	TRAINING & DEVELOPMENT	-	-	-	-	-	-	-
100-5310-470	UTILITIES	38,000	35,934	36,000	16,754	37,000	37,000	37,000
100-5310-490	OTHER OPERATING EXPENSES	-	22	-	-	-	-	-
	TOTAL	58,795	64,562	58,950	28,232	60,600	60,600	60,600
TOTAL BUILDING & GROUNDS		148,316	154,274	149,850	74,930	60,600	60,600	60,600



2017 City of Middleton Budget

VIDEO PRODUCTION

	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATING EXPENSES							
100-5537-220 SUPPLIES & MATERIALS	-	-	-	-	-	-	-
100-5537-310 OUTSIDE SERVICES	6,000	5,300	4,165	2,250	4,665	4,665	4,665
100-5537-990 CATV EQUIPMENT	-	-	-	-	-	-	-
TOTAL	6,000	5,300	4,165	2,250	4,665	4,665	4,665
TOTAL VIDEO PRODUCTION	6,000	5,300	4,165	2,250	4,665	4,665	4,665



2017 City of Middleton Budget

POLICE DEPARTMENT REVENUES

	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
INTERGOVERNMENTAL REVENUE							
100-4343-00 MCP SCHOOL DISTRICT - POLICE	78,000	78,722	80,000	78,043	78,042	78,042	78,042
TOTAL	78,000	78,722	80,000	78,043	78,042	78,042	78,042
PUBLIC CHARGES FOR SERVICES							
100-4620-00 VEHICLE REGISTRATION FEES	850	2,003	2,250	415	500	500	500
100-4621-00 POLICE SPECIAL SERVICES	-	8	-	7	-	-	-
100-4622-00 POLICE DEPARTMENT FEES	9,500	8,411	9,000	6,646	9,000	9,000	9,000
TOTAL	10,350	10,422	11,250	7,068	9,500	9,500	9,500
TOTAL POLICE DEPARTMENT REVENUES	88,350	89,144	91,250	85,110	87,542	87,542	87,542



2017 City of Middleton Budget

POLICE DEPARTMENT

	2015		2016		2017			
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
POLICE ADMINISTRATION								
WAGES								
100-5211-110	SALARIES-FULL-TIME	397,738	398,537	414,365	226,574	407,488	407,488	413,600
100-5211-112	PART-TIME-NON-PERM.	15,000	14,376	20,161	9,879	30,192	30,192	30,593
100-5211-117	OVERTIME	500	211	500	158	500	500	508
100-5211-120	WAGES	-	-	-	-	-	-	-
100-5211-122	SHIFT DIFFERENTIAL WAGES	-	-	-	-	-	-	-
100-5211-128	FLSA WAGES	100	55	63	29	63	63	63
100-5211-135	LONGEVITY	16,194	16,222	18,010	-	18,855	18,855	19,289
	TOTAL	429,532	429,401	453,099	236,639	457,098	457,098	464,053
PERSONNEL BENEFITS								
100-5211-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5211-192	RETIREMENT	23,785	27,919	23,326	12,470	25,683	25,683	26,068
100-5211-193	FICA	32,852	30,876	34,619	17,784	34,963	34,963	35,476
100-5211-194	HEALTH INSURANCE	57,344	63,247	57,344	31,717	76,553	76,553	76,553
100-5211-195	DENTAL INSURANCE	9,188	9,195	11,510	5,359	9,467	9,192	9,192
100-5211-197	FURLOUGH	-	-	-	-	-	-	-
100-5211-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	123,169	131,236	126,799	67,330	146,666	146,391	147,289
OPERATING EXPENSES								
100-5211-210	OFFICE SUPPLIES	16,300	19,972	16,300	9,019	16,300	16,300	16,300
100-5211-240	COMPUTER SOFTWARE & SUPPORT	-	-	-	-	-	-	-
100-5211-270	TELEPHONE	-	-	-	172	-	-	-
100-5211-290	UNIFORMS & EQUIPMENT	1,300	1,124	1,300	1,135	1,300	1,300	1,300
100-5211-340	BUILDINGS & GROUNDS MAINT	70,000	70,332	76,476	44,425	77,623	77,623	77,623
100-5211-345	SPECIAL BLDG MAINTENANCE	-	-	-	-	-	-	-
100-5211-470	UTILITIES	66,200	67,232	65,920	30,625	77,770	69,270	69,270
100-5211-480	PARKING TICKETS REDLINES	1,000	670	570	385	570	570	570
100-5211-490	OTHER OPERATING EXPENSES	4,400	4,390	4,400	2,276	4,390	4,390	4,390
100-5211-800	CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL	159,200	163,720	164,966	88,037	177,953	169,453	169,453
TOTAL POLICE ADMINISTRATION		711,901	724,358	744,864	392,006	781,717	772,942	780,795



2017 City of Middleton Budget

POLICE DEPARTMENT

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
POLICE FIELD SERVICES								
WAGES								
100-5212-110	SALARIES-FULL-TIME	2,402,832	2,392,469	2,471,345	1,328,687	2,696,981	2,577,153	2,577,153
100-5212-117	OVERTIME	236,066	257,239	236,066	132,133	236,066	236,066	236,066
100-5212-118	WAGE REIMBURSEMENTS	(16,000)	(19,811)	(22,836)	(19,430)	(22,836)	(22,836)	(22,836)
100-5212-122	SHIFT DIFFERENTIAL WAGES	37,421	30,261	47,994	16,153	52,874	47,994	47,994
100-5212-124	ASST SHIFT COMMANDER WAGES	345	142	345	263	345	345	345
100-5212-126	FIELD TRAINING WAGES	625	2,438	625	30	625	326	326
100-5212-128	FLSA WAGES	1,200	702	727	30	727	727	727
100-5212-135	LONGEVITY	61,137	68,470	64,929	-	70,619	70,619	70,619
100-5212-145	UNEMPLOYMENT WAGES	-	-	-	2,191	-	-	-
	TOTAL	2,723,626	2,731,910	2,799,195	1,460,057	3,035,401	2,910,394	2,910,394
PERSONNEL BENEFITS								
100-5212-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5212-192	RETIREMENT	263,984	289,777	262,311	139,191	324,396	311,455	311,455
100-5212-193	FICA	209,707	208,110	211,452	109,243	229,781	220,614	220,614
100-5212-194	HEALTH INSURANCE	413,310	348,120	365,434	187,417	382,765	354,463	354,463
100-5212-195	DENTAL INSURANCE	64,925	46,885	52,073	30,654	56,644	49,351	49,351
100-5212-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	951,926	892,892	891,270	466,505	993,586	935,883	935,883
OPERATING EXPENSES								
100-5212-220	FIELD SUPPLIES	17,000	17,278	16,847	8,683	16,847	16,847	16,847
100-5212-240	COMPUTER SOFTWARE & SUPPORT	1,500	1,650	1,650	-	1,650	1,650	1,650
100-5212-290	UNIFORMS & EQUIPMENT	21,500	21,513	21,500	9,564	21,500	21,500	21,500
100-5212-340	BUILDINGS & GROUNDS MAINT	-	-	-	-	-	-	-
100-5212-410	VEHICLE OPERATION	126,300	95,004	103,187	18,201	103,187	103,187	103,187
100-5212-440	TUITION REIMBURSEMENT	-	(321)	-	-	-	-	-
100-5212-450	OTHER TRAINING	33,000	36,849	33,000	25,313	38,000	38,000	38,000
100-5212-470	UTILITIES	-	-	-	-	-	-	-
100-5212-490	OTHER OPERATING EXPENSES	15,000	14,992	14,948	5,097	14,948	14,948	14,948
100-5212-510	GARAGE	-	-	-	-	-	-	-
100-5215-450	OTHER TRAINING	-	550	-	212	-	-	-
100-5216-990	SPECIAL PROJECTS	-	-	-	-	-	-	-
100-5212-800	CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL	214,300	187,515	191,132	67,071	196,132	196,132	196,132
TOTAL POLICE FIELD SERVICES		3,889,852	3,812,316	3,881,597	1,993,633	4,225,119	4,042,409	4,042,409



2017 City of Middleton Budget

POLICE DEPARTMENT

	2015		2016		2017			
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
COMMUNICATIONS CENTER								
WAGES								
100-5256-110	SALARIES-FULL-TIME	290,206	287,767	297,733	167,102	297,732	297,732	303,215
100-5256-112	PART-TIME-NON-PERM.	10,403	2,345	10,820	7,640	10,820	10,820	10,820
100-5256-117	OVERTIME	34,381	34,457	34,381	15,197	34,381	34,381	34,897
100-5256-118	WAGE REIMBURSEMENT	-	-	-	-	-	-	-
100-5256-120	WAGES	-	-	-	-	-	-	-
100-5256-122	SHIFT DIFFERENTIAL WAGES	4,039	3,813	4,039	2,134	4,039	4,039	4,039
100-5256-126	FIELD TRAINING WAGES	-	-	-	-	-	-	-
100-5256-128	FLSA WAGES	545	751	545	408	545	545	545
100-5256-135	LONGEVITY	7,807	7,833	9,139	-	9,612	9,612	9,766
	TOTAL	347,381	336,967	356,657	192,481	357,129	357,129	363,282
PERSONNEL BENEFITS								
100-5256-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5256-192	RETIREMENT	23,408	24,873	22,901	11,636	23,973	23,973	24,391
100-5256-193	FICA	26,334	25,178	26,545	14,236	26,970	26,970	27,441
100-5256-194	HEALTH INSURANCE	69,246	52,057	60,861	30,295	59,847	59,847	59,847
100-5256-195	DENTAL INSURANCE	9,878	8,005	8,735	5,094	8,998	8,736	8,736
100-5256-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	128,866	110,113	119,042	61,261	119,788	119,526	120,415
OPERATING EXPENSES								
100-5256-210	SUPPLIES	-	-	-	-	-	-	-
100-5256-270	TELEPHONE	25,500	25,723	25,500	12,384	25,500	25,500	25,500
100-5256-290	UNIFORMS & EQUIPMENT	1,266	2,182	1,265	812	1,265	1,265	1,265
100-5256-310	COMPUTER SERVICES	-	-	-	-	-	-	-
100-5256-410	EQUIPMENT MAINTENANCE	11,750	8,510	8,679	2,465	10,000	10,000	10,000
100-5256-440	TRAINING & DEVELOPMENT	2,500	1,815	2,479	18	2,500	2,500	2,500
100-5256-800	CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL	41,016	38,229	37,923	15,679	39,265	39,265	39,265
TOTAL COMMUNICATIONS CENTER		517,263	485,309	513,622	269,421	516,182	515,920	522,962



2017 City of Middleton Budget

POLICE DEPARTMENT

	2015		2016		2017			
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
EMERGENCY PREPAREDNESS								
OPERATING EXPENSES								
100-5250-410	EQUIPMENT MAINTENANCE	12,500	8,359	12,500	6,550	12,500	12,500	12,500
100-5250-850	EMERG. PREP DANE COMMUN FEE	59,020	46,270	33,438	1,513	86,740	86,740	86,740
100-5250-990	EMERGENCY PREPAREDNESS	-	-	-	-	-	-	-
	TOTAL	71,520	54,630	45,938	8,063	99,240	99,240	99,240
TOTAL EMERGENCY PREPAREDNESS		71,520	54,630	45,938	8,063	99,240	99,240	99,240
SCHOOL CROSSING GUARDS								
WAGES								
100-5218-120	WAGES	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-
PERSONNEL BENEFITS								
100-5218-190	FRINGE BENEFITS	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-
OPERATING EXPENSES								
100-5218-220	EQUIPMENT	-	-	-	-	-	-	-
100-5218-475	SCHOOL PATROL REIMBURSEMT	19,311	13,164	14,062	14,217	14,062	14,062	14,062
100-5218-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	TOTAL	19,311	13,164	14,062	14,217	14,062	14,062	14,062
TOTAL SCHOOL CROSSING GUARDS		19,311	13,164	14,062	14,217	14,062	14,062	14,062
TOTAL POLICE DEPARTMENT		5,209,847	5,089,776	5,200,083	2,677,340	5,636,320	5,444,573	5,459,468



2017 City of Middleton Budget

EMS REVENUES	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
PUBLIC CHARGES FOR SERVICES							
100-4623-00 AMBULANCE SERVICE	-	-	-	-	-	-	-
100-4624-01 AMBULANCE BILLING REVENUE	792,000	880,188	920,749	223,073	884,000	932,329	932,329
TOTAL	792,000	880,188	920,749	223,073	884,000	932,329	932,329
SPECIAL FUND ACTIVITY							
100-4735-00 SERVICE CONTRACT COST SHARING	197,522	199,205	202,193	-	205,226	205,226	205,226
TOTAL	197,522	199,205	202,193	-	205,226	205,226	205,226
TOTAL EMS REVENUES	989,522	1,079,393	1,122,942	223,073	1,089,226	1,137,555	1,137,555



2017 City of Middleton Budget

EMERGENCY MEDICAL SERVICE

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5230-110	SALARIES-FULL-TIME	81,215	81,516	82,793	45,950	82,798	82,798	86,041
100-5230-117	OVERTIME	86,135	40,973	99,846	36,118	110,400	110,400	110,400
100-5230-118	WAGE REIMBURSEMENT	-	(7,080)	-	-	-	-	-
100-5230-130	EMT WAGES	750,867	743,041	835,857	437,154	860,400	860,400	860,400
100-5230-131	EMT WAGES-LTE	37,248	69,392	37,632	41,084	44,198	44,198	44,198
100-5230-135	LONGEVITY	16,283	16,285	23,488	-	24,059	24,059	24,421
100-5230-140	TRAINING STIPENDS	-	-	-	-	-	-	-
100-5230-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	-
	TOTAL	971,748	944,126	1,079,616	560,305	1,121,855	1,121,855	1,125,460
PERSONNEL BENEFITS								
100-5230-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5230-192	RETIREMENT	89,992	95,340	98,884	53,816	116,387	116,387	116,618
100-5230-193	FICA	74,338	72,610	82,591	40,847	85,822	85,822	86,060
100-5230-194	HEALTH INSURANCE	136,058	118,333	147,772	70,866	156,349	156,349	156,349
100-5230-195	DENTAL INSURANCE	19,140	17,951	20,873	11,969	23,197	23,197	23,197
100-5230-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	319,528	304,234	350,120	177,499	381,755	381,755	382,224
OPERATING EXPENSES								
100-5230-210	OFFICE SUPPLIES	1,800	1,053	1,500	966	1,200	1,200	1,200
100-5230-220	MEDICAL SUPPLIES	30,000	31,827	30,000	20,768	30,000	30,000	30,000
100-5230-240	COMPUTER SOFTWARE & SUPPORT	7,200	8,170	7,200	1,637	8,400	8,400	8,400
100-5230-290	UNIFORMS	4,500	5,325	4,500	155	4,500	4,500	4,500
100-5230-310	OUTSIDE SERVICES	51,348	64,795	61,336	28,385	63,500	63,500	63,500
100-5230-340	BUILDINGS & GROUNDS MAINT	12,000	15,692	12,000	5,000	12,000	12,000	12,000
100-5230-410	VEHICLE & EQUIPMENT MAINTENANC	18,000	22,822	18,000	2,715	21,000	21,000	21,000
100-5230-420	MOTOR FUEL & LUBE	11,200	7,953	10,800	2,395	10,200	10,200	10,200
100-5230-440	TRAINING & DEVELOPMENT	33,000	33,244	33,000	17,266	33,000	33,000	33,000
100-5230-470	UTILITIES	26,000	31,409	26,000	12,361	28,600	28,600	28,600
100-5230-490	OTHER OPERATING EXPENSES	2,400	2,709	2,400	1,203	2,400	2,400	2,400
100-5230-500	EMS APPRECIATION DINNER	-	-	-	-	-	-	-
100-5230-800	TO RES FOR AMBULANCE REPLACEMT	48,000	-	-	-	48,000	48,000	48,000
	TOTAL	245,448	224,998	206,736	92,851	262,800	262,800	262,800
TOTAL EMERGENCY MEDICAL SERVICE		1,536,724	1,473,359	1,636,472	830,655	1,766,410	1,766,410	1,770,484



2017 City of Middleton Budget

BUILDING INSPECTION REVENUES

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
LICENSES & PERMITS								
100-4431-00	PERMITS - BUILDING	160,000	293,246	264,222	244,807	270,000	295,000	295,000
100-4432-00	PERMITS - ELECTRICAL	35,000	71,402	67,343	64,597	70,000	70,000	70,000
100-4433-00	PERMITS - PLUMBING	35,000	70,259	64,839	65,973	70,000	70,000	70,000
100-4434-00	EROSION CONTROL PERMIT	7,000	9,250	7,320	7,040	10,000	10,000	10,000
	TOTAL	237,000	444,157	403,724	382,417	420,000	445,000	445,000
TOTAL BUILDING INSPECTION REVENUES		237,000	444,157	403,724	382,417	420,000	445,000	445,000



2017 City of Middleton Budget

BUILDING INSPECTION

	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	BUILDING INSPECTION						
WAGES							
100-5241-110 SALARIES-FULL-TIIME	78,827	79,126	80,396	45,131	266,871	261,871	263,077
100-5241-117 OVERTIME	-	-	-	-	1,000	1,000	1,000
100-5241-135 LONGEVITY	4,730	4,730	4,824	-	1,109	1,109	1,109
TOTAL	83,557	83,856	85,220	45,131	268,980	263,980	265,186
PERSONNEL BENEFITS							
100-5241-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5241-192 RETIREMENT	5,682	6,304	5,676	2,897	16,319	16,319	16,401
100-5241-193 FICA	6,392	6,337	6,520	3,376	20,577	20,194	20,286
100-5241-194 HEALTH INSURANCE	14,336	13,994	13,964	7,206	56,604	56,604	56,604
100-5241-195 DENTAL INSURANCE	1,179	1,080	1,179	687	9,567	9,289	9,289
100-5241-199 EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
TOTAL	27,589	27,716	27,339	14,167	103,067	102,406	102,580
OPERATING EXPENSES							
100-5241-210 OFFICE SUPPLIES	129	462	300	39	300	300	300
100-5241-220 SUPPLIES & MATERIALS	2,500	2,256	2,500	1,789	2,256	2,256	2,256
100-5241-230 CREDIT CARD FEES	1,163	3,040	1,163	1,489	1,163	1,163	1,163
100-5241-260 ADVERTISING & PRINTING	828	833	1,000	671	1,000	1,000	1,000
100-5241-280 COMMUNICATIONS	-	-	2,000	1,132	2,000	2,000	2,000
100-5241-410 VEHICLE OPERATION & MAINT.	-	6,867	-	-	-	-	-
100-5241-420 MOTOR FUEL & LUBE	-	16	-	-	-	-	-
100-5241-440 TRAINING & DEVELOPMENT	750	310	750	544	310	310	310
100-5241-450 MILEAGE	3,000	3,369	3,000	1,873	3,000	3,000	3,000
100-5241-490 OTHER OPERATING EXPENSES	-	13	-	-	-	-	-
TOTAL	8,370	17,166	10,713	7,536	10,029	10,029	10,029
TOTAL BUILDING INSPECTION	119,516	128,737	123,272	66,834	382,076	376,415	377,795



2017 City of Middleton Budget

BUILDING INSPECTION		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
		ELECTRICAL INSPECTION						
WAGES								
100-5242-110	SALARIES-FULL-TIME	59,353	57,013	70,000	29,068	-	-	-
100-5242-135	LONGEVITY	1,781	2,374	-	502	-	-	-
	TOTAL	61,134	59,387	70,000	29,569	-	-	-
PERSONNEL BENEFITS								
100-5242-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5242-192	RETIREMENT	4,157	4,478	5,092	1,886	-	-	-
100-5242-193	FICA	4,677	4,358	6,165	2,169	-	-	-
100-5242-194	HEALTH INSURANCE	14,336	13,994	13,964	4,085	-	-	-
100-5242-195	DENTAL INSURANCE	1,179	1,080	1,179	491	-	-	-
	TOTAL	24,349	23,911	26,400	8,632	-	-	-
OPERATING EXPENSES								
100-5242-220	SUPPLIES & MATERIALS	200	188	200	30	188	188	188
100-5242-280	COMMUNICATIONS	-	-	-	-	-	-	-
100-5242-310	OUTSIDE SERVICES	11,327	18,220	2,500	8,820	2,500	2,500	2,500
100-5242-440	TRAINING & DEVELOPMENT	1,069	449	537	752	949	949	949
100-5242-450	MILEAGE	3,000	2,471	3,000	290	3,000	3,000	3,000
100-5242-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	TOTAL	15,596	21,328	6,237	9,892	6,637	6,637	6,637
TOTAL ELECTRICAL INSPECTION		101,079	104,626	102,637	48,093	6,637	6,637	6,637



2017 City of Middleton Budget

BUILDING INSPECTION		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
		PLUMBING INSPECTION						
WAGES								
100-5243-110	SALARIES-FULL-TIME	52,831	52,581	54,008	30,317	-	-	-
100-5243-135	LONGEVITY	3,170	3,170	3,240	-	-	-	-
	TOTAL	56,001	55,751	57,248	30,317	-	-	-
PERSONNEL BENEFITS								
100-5243-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5243-192	RETIREMENT	3,808	4,225	3,808	1,946	-	-	-
100-5243-193	FICA	4,284	4,299	4,380	2,319	-	-	-
100-5243-194	HEALTH INSURANCE	-	1,571	-	-	-	-	-
100-5243-195	DENTAL INSURANCE	1,179	1,080	1,179	687	-	-	-
	TOTAL	9,271	11,177	9,367	4,953	-	-	-
OPERATING EXPENSES								
100-5243-220	SUPPLIES & MATERIALS	150	402	150	-	150	150	150
100-5243-280	COMMUNICATIONS	-	-	-	-	-	-	-
100-5243-310	OUTSIDE SERVICES	800	3,620	800	1,680	800	800	800
100-5243-440	TRAINING & DEVELOPMENT	645	723	870	224	723	723	723
100-5243-450	MILEAGE	2,967	2,839	2,967	1,457	2,967	2,967	2,967
100-5243-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	TOTAL	4,562	7,584	4,787	3,361	4,640	4,640	4,640
TOTAL PLUMBING INSPECTION		69,834	74,512	71,402	38,630	4,640	4,640	4,640



2017 City of Middleton Budget

BUILDING INSPECTION	2015		2016		2017			
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
	EROSION CONTROL							
OPERATING EXPENSES								
100-5244-990	OUTSIDE SERVICES - DANE COUNTY	16,000	14,237	16,000	6,831	16,000	16,000	16,000
	TOTAL	16,000	14,237	16,000	6,831	16,000	16,000	16,000
TOTAL EROSION CONTROL		16,000	14,237	16,000	6,831	16,000	16,000	16,000
TOTAL BUILDING INSPECTION		306,429	322,111	313,311	160,388	409,352	403,691	405,071



2017 City of Middleton Budget

COMMUNITY SERVICES

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5245-110	SALARIES-FULL-TIME	50,163	51,295	52,556	29,490	56,845	52,555	56,143
100-5245-135	LONGEVITY	1,003	1,003	1,143	-	1,577	1,577	1,685
	TOTAL	51,166	52,298	53,699	29,490	58,422	54,132	57,828
PERSONNEL BENEFITS								
100-5245-190	FRINGE BENEFITS	-	-	-	-	-	-	-
100-5245-192	RETIREMENT	-	48	-	-	-	-	-
100-5245-193	FICA	3,914	3,814	4,102	2,165	4,470	4,141	4,424
100-5245-194	HEALTH INSURANCE	14,336	19,092	14,336	7,206	14,151	14,151	14,151
100-5245-195	DENTAL INSURANCE	2,322	2,128	2,322	1,354	2,392	2,323	2,323
100-5245-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	20,572	25,083	20,760	10,726	21,013	20,615	20,898
OPERATING EXPENSES								
100-5245-220	SUPPLIES & MATERIALS	6,300	6,262	6,300	3,989	6,300	6,300	6,300
100-5245-280	COMMUNICATIONS	-	46	-	-	-	-	-
100-5245-420	MOTOR FUEL & LUBE	3,800	3,805	3,800	1,473	3,800	3,800	3,800
100-5245-440	TRAINING & DEVELOPMENT	200	237	200	200	200	200	200
100-5245-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	TOTAL	10,300	10,352	10,300	5,662	10,300	10,300	10,300
TOTAL COMMUNITY SERVICES		82,038	87,733	84,759	45,878	89,735	85,047	89,026



2017 City of Middleton Budget

MIDDLETON FIRE DISTRICT		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATING EXPENSES								
100-5220-990	FIRE DISTRICT (CITY SHARE)	820,526	820,526	829,423	-	840,576	837,685	837,685
100-5220-991	FIRE DISTRICT CAPITAL CONTRIBU	-	-	-	-	-	190,650	190,650
	TOTAL	820,526	820,526	829,423	-	840,576	1,028,335	1,028,335
TOTAL MIDDLETON FIRE DISTRICT		820,526	820,526	829,423	-	840,576	1,028,335	1,028,335



2017 City of Middleton Budget

PUBLIC FIRE PROTECTION	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OPERATING EXPENSES						
100-5221-990 HYDRANT RENTAL	485,000	437,391	485,000	-	485,000	485,000	485,000
TOTAL	485,000	437,391	485,000	-	485,000	485,000	485,000
TOTAL PUBLIC FIRE PROTECTION	485,000	437,391	485,000	-	485,000	485,000	485,000

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2017 City of Middleton Budget

PUBLIC WORKS REVENUE		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED REVENUE	RECOMMENDED BUDGET	APPROVED BUDGET
REFUSE & RECYCLING REVENUE								
100-4354-00	STATE & FEDERAL AID - RECYCLIN	55,250	55,316	55,250	52,345	52,345	52,345	52,345
	TOTAL	55,250	55,316	55,250	52,345	52,345	52,345	52,345
STREET LIGHTING REVENUE								
100-4371-00	COUNTY AID - SIGNALS	9,500	10,682	9,500	20,072	10,000	10,000	10,000
	TOTAL	9,500	10,682	9,500	20,072	10,000	10,000	10,000
LANDFILL REVENUE								
100-4734-00	ADMINISTRATION-LANDFILL	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
OTHER PUBLIC WORKS REVENUE								
100-4353-00	STATE AIDS-ROADS	982,692	980,791	1,083,506	541,488	1,082,976	1,082,976	1,082,976
100-4230-00	SA - STREET IMPROVEMENTS	-	12,674	29,000	-	-	-	-
100-4231-00	SA - SIDEWALK & CURB	90,000	86,341	75,000	193	75,000	75,000	75,000
100-4235-00	SA - INTEREST	-	(36)	-	-	-	-	-
100-4440-00	ZONING	1,500	2,700	2,000	2,100	2,000	2,000	2,000
100-4685-00	PUBLIC WORKS CHARGES	-	857	-	4	-	-	-
100-4831-00	PW MATERIAL SALES	2,000	2,137	2,000	670	1,500	1,500	1,500
	TOTAL	1,076,192	1,085,463	1,191,506	544,455	1,161,476	1,161,476	1,161,476
TOTAL PUBLIC WORKS REVENUE		1,145,942	1,156,461	1,261,256	616,872	1,228,821	1,228,821	1,228,821



2017 City of Middleton Budget

PUBLIC WORKS

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
ENGINEERING & ADMINISTRATION								
WAGES								
100-5329-110	SALARIES-FULL-TIME	492,007	493,592	504,168	282,902	577,013	577,013	589,462
100-5329-117	OVERTIME	2,000	-	2,000	-	2,000	2,000	2,030
100-5329-118	COMPENSATION COST OF RECOVERY	-	-	-	-	-	-	-
100-5329-135	LONGEVITY	19,986	19,986	21,525	-	22,893	22,893	23,415
	TOTAL	513,993	513,578	527,693	282,902	601,906	601,906	614,907
PERSONNEL BENEFITS								
100-5329-190	FRINGE BENEFITS	-	-	-	-	-	-	-
100-5329-192	RETIREMENT	34,952	38,704	34,695	18,166	40,930	40,930	41,814
100-5329-193	FICA	39,320	38,269	40,214	20,944	46,045	46,045	47,040
100-5329-194	HEALTH INSURANCE	106,303	95,486	91,288	54,047	119,006	119,006	119,006
100-5329-195	DENTAL INSURANCE	15,700	12,371	13,276	8,759	18,564	18,093	18,093
100-5329-197	WAGE RESERVE	37,500	-	37,500	-	-	-	-
100-5329-198	VACANT POSITION(S)	-	-	-	-	-	-	-
100-5329-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	233,775	184,831	216,973	101,917	224,545	224,074	225,953
OPERATING EXPENSES								
100-5329-210	OFFICE SUPPLIES	1,000	404	1,000	454	1,000	1,000	1,000
100-5329-220	SUPPLIES & MATERIALS	1,605	3,898	2,000	765	2,000	2,000	2,000
100-5329-230	BOOKS & PERIODICALS	-	-	-	43	-	-	-
100-5329-250	POSTAGE	1,000	976	1,000	-	1,000	1,000	1,000
100-5329-260	ADVERTISING & PRINTING	2,800	1,927	2,800	1,791	2,800	2,800	2,800
100-5329-280	COMMUNICATIONS	5,500	5,935	7,000	2,827	6,000	6,000	6,000
100-5329-310	OUTSIDE SERVICES	2,000	4,290	2,000	1,241	2,000	2,000	2,000
100-5329-410	EQUIPMENT MAINTENANCE	13,500	7,393	13,500	-	7,500	7,500	7,500
100-5329-420	MOTOR FUEL & LUBE	-	-	-	-	-	-	-
100-5329-422	FUEL	1,500	1,150	1,500	338	1,250	1,250	1,250
100-5329-440	TRAINING & DEVELOPMENT	2,000	649	2,000	451	1,500	1,500	1,500
100-5329-450	MILEAGE	-	-	-	-	-	-	-
100-5329-490	OTHER OPERATING EXPENSES	200	10	200	30	201	201	201
100-5329-704	SALES TAX - PD.	-	-	-	-	-	-	-
100-5329-800	CAPITAL OUTLAY	-	-	-	-	-	-	-
100-5314-220	SUPPLIES & MATERIALS: PPE	3,500	3,517	3,500	829	4,900	4,900	4,900
	TOTAL	34,605	30,148	36,500	8,769	30,150	30,150	30,150
TOTAL ENGINEERING & ADMINISTRATION		782,373	728,557	781,166	393,588	856,601	856,130	871,010



2017 City of Middleton Budget

PUBLIC WORKS

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
STREET CREW								
WAGES								
100-5359-110	SALARIES-FULL-TIME	412,904	413,183	428,751	232,607	474,693	428,249	434,673
100-5359-111	LTE's	-	5,466	-	3,552	12,000	12,000	12,000
100-5359-117	OVERTIME	17,000	12,860	17,000	6,603	34,000	34,000	34,255
100-5359-118	REIMBURSEABLE WAGES	-	-	-	-	-	-	-
100-5359-135	LONGEVITY	12,089	12,089	12,419	-	13,357	13,357	13,557
	TOTAL	441,993	443,599	458,170	242,762	534,050	487,606	494,485
PERSONNEL BENEFITS								
100-5359-192	RETIREMENT	30,055	42,941	29,172	19,704	34,344	31,185	31,653
100-5359-193	FICA	33,812	33,075	33,813	18,062	38,636	35,083	35,609
100-5359-194	HEALTH INSURANCE	91,967	103,732	91,288	50,093	119,006	104,855	104,855
100-5359-195	DENTAL INSURANCE	11,090	12,294	13,411	7,471	17,387	14,559	14,559
100-5359-197	FURLOUGH	-	-	-	-	-	-	-
100-5359-199	FURLOUGH	-	-	-	-	-	-	-
	TOTAL	166,924	192,042	167,684	95,329	209,373	185,682	186,676
OPERATING EXPENSES								
100-5331-220	SUPPLIES & MATERIALS	40,000	40,662	50,000	19,628	50,000	50,000	50,000
100-5331-280	COMMUNICATIONS	500	359	500	190	500	500	500
100-5331-310	OUTSIDE SERVICES	-	-	7,350	-	-	-	-
100-5331-325	REIMBURSEABLE DAMAGE CLAIMS	-	-	-	-	-	-	-
100-5359-280	COMMUNICATIONS	-	24	1,000	87	300	300	300
100-5359-440	TRAINING & DEVELOPMENT	500	300	500	100	500	500	500
100-5359-490	OTHER OPERATING EXPEN.	750	1,118	750	255	800	800	800
100-5359-990	PW FRINGE BENEFITS	-	-	-	-	-	-	-
100-5359-991	PW PAYROLL	-	-	-	-	-	-	-
	TOTAL	41,750	42,464	60,100	20,261	52,100	52,100	52,100
TOTAL STREET CREW		650,667	678,105	685,954	358,352	795,523	725,388	733,261



2017 City of Middleton Budget

PUBLIC WORKS

	2015		2016		2017			
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
FLEET MAINTENANCE								
WAGES								
100-5311-110	SALARIES-FULL-TIME	124,303	105,752	121,303	67,912	120,991	120,991	122,806
100-5311-111	LTE	-	-	-	-	10,800	10,800	10,800
100-5311-117	OVERTIME	3,000	745	3,000	-	3,000	3,000	3,045
100-5311-118	COMPENSATION COST RECOVERY	(10,000)	(3,719)	(10,000)	(6,520)	(10,000)	(10,000)	(10,000)
100-5311-135	LONGEVITY	6,221	3,228	2,622	-	3,176	3,176	3,224
100-5313-110	SALARIES-FULL-TIME	-	-	-	-	-	-	-
	TOTAL	123,524	106,006	116,925	61,392	127,967	127,967	129,875
PERSONNEL BENEFITS								
100-5311-190	FRINGE BENEFITS	-	-	-	-	-	-	-
100-5311-192	RETIREMENT	9,080	(174)	8,159	-	8,647	8,647	8,777
100-5311-193	FICA	10,215	9,135	9,457	5,043	10,555	10,388	10,534
100-5311-194	HEALTH INSURANCE	20,287	26,375	20,287	14,412	28,302	28,302	28,302
100-5311-195	DENTAL INSURANCE	3,500	4,257	3,500	2,709	4,783	4,644	4,644
100-5311-197	FURLOUGH	-	-	-	-	-	-	-
100-5311-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
100-5313-190	FRINGE BENEFITS	-	-	-	-	-	-	-
	TOTAL	43,082	39,593	41,403	22,164	52,287	51,981	52,257
OPERATING EXPENSES								
100-5311-220	SUPPLIES & MATERIALS	2,000	648	2,000	612	1,500	1,500	1,500
100-5311-280	COMMUNICATIONS	-	363	500	208	1,000	1,000	1,000
100-5311-410	EQUIPMENT MAINTENANCE	108,000	87,535	108,000	56,596	110,000	110,000	110,000
100-5311-420	MOTOR FUEL & LUBE	-	-	-	-	-	-	-
100-5311-422	FUEL	64,100	37,832	48,000	10,107	47,000	47,000	47,000
100-5311-440	TRAINING & DEVELOPMENT	250	-	250	100	3,750	3,750	3,750
100-5311-490	OTHER OPERATING EXPEN.	200	286	200	20	300	300	300
100-5311-800	CAPITAL OUTLAY	-	-	-	-	-	-	-
100-5313-210	OFFICE SUPPLIES	-	-	-	1,557	-	-	-
100-5313-220	SUPPLIES & MATERIALS	-	-	-	68,870	-	-	-
100-5313-320	OUTSIDE SERVICES	-	-	-	-	-	-	-
100-5313-325	REIMBURSEABLE DAMAGE CLAIMS	-	-	-	-	-	-	-
100-5313-410	PARTS	-	-	-	61,257	-	-	-
100-5313-420	LUBRICANTS	-	-	-	10,494	-	-	-
100-5313-422	FUEL	-	-	-	-	-	-	-
	TOTAL	174,550	126,664	158,950	209,821	163,550	163,550	163,550
TOTAL FLEET MAINTENANCE		341,156	272,263	317,278	293,377	343,804	343,498	345,682



2017 City of Middleton Budget

PUBLIC WORKS

	2015		2016		2017			
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
CITY GARAGE								
OPERATING EXPENSES								
100-5312-220	SUPPLIES & MATERIALS	12,000	13,577	14,000	8,181	14,000	14,000	14,000
100-5312-250	POSTAGE	-	-	-	-	-	-	-
100-5312-270	TELEPHONE	-	-	-	-	-	-	-
100-5312-280	COMMUNICATIONS	-	128	-	-	-	-	-
100-5312-310	OUTSIDE SERVICES	-	2,417	5,000	2,813	5,301	5,301	5,301
100-5312-410	EQUIPMENT REPAIR & MAINT	2,500	2,016	2,500	177	5,500	5,500	5,500
100-5312-440	TRAINING	-	-	-	-	-	-	-
100-5312-470	UTILITIES	45,000	70,492	50,000	26,329	66,000	66,000	66,000
100-5312-490	OTHER OPERATING EXPENSES	5,220	5,220	5,220	-	5,220	5,220	5,220
	TOTAL	64,720	93,849	76,720	37,500	96,021	96,021	96,021
TOTAL CITY GARAGE		64,720	93,849	76,720	37,500	96,021	96,021	96,021
STREET CLEANING								
OPERATING EXPENSES								
100-5334-220	SUPPLIES & MATERIALS	5,600	4,692	5,600	4,162	5,000	5,000	5,000
100-5334-310	OUTSIDE SERVICES	4,000	810	4,000	2,532	3,500	3,500	3,500
100-5334-470	UTILITIES	100	82	120	-	100	100	100
	TOTAL	9,700	5,584	9,720	6,694	8,600	8,600	8,600
TOTAL STREET CLEANING		9,700	5,584	9,720	6,694	8,600	8,600	8,600
SNOW & ICE REMOVAL								
OPERATING EXPENSES								
100-5335-220	SUPPLIES & MATERIALS	101,900	120,988	98,000	94,440	90,000	90,000	90,000
100-5335-325	REIMBURSEMENTS	(10,900)	(9,515)	(10,000)	(7,119)	(7,500)	(7,500)	(7,500)
100-5335-410	EQUIPMENT MAINTENANCE	1,000	-	1,000	-	-	-	-
100-5335-490	OTHER OPERATING EXPEN.	-	-	-	-	-	-	-
	TOTAL	92,000	111,473	89,000	87,321	82,500	82,500	82,500
TOTAL SNOW & ICE REMOVAL		92,000	111,473	89,000	87,321	82,500	82,500	82,500



2017 City of Middleton Budget

PUBLIC WORKS

	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TRAFFIC SIGNALS, SIGNS & MARKINGS							
OPERATING EXPENSES							
100-5333-310	-	(696)	-	-	-	-	-
100-5333-410	-	-	15,000	-	-	-	-
100-5340-220	1,500	4,988	1,500	2,028	2,500	2,500	2,500
100-5340-310	2,000	228	3,000	492	3,000	3,000	3,000
100-5340-325	(15,000)	(43,832)	(25,000)	(37,772)	(25,000)	(25,000)	(25,000)
100-5340-410	12,000	23,705	25,000	4,347	25,000	25,000	25,000
100-5340-470	15,000	18,288	19,500	8,325	19,000	19,000	19,000
100-5340-800	-	-	2,000	10,436	2,000	2,000	2,000
100-5341-220	28,000	40,719	28,000	7,143	40,000	35,000	35,000
100-5341-280	-	-	-	-	-	-	-
100-5341-310	-	-	-	-	5,000	5,000	5,000
100-5341-325	-	541	-	-	-	-	-
TOTAL	43,500	43,940	69,000	(5,000)	71,500	66,500	66,500
TOTAL TRAFFIC SIGNALS, SIGNS & MARKINGS	43,500	43,940	69,000	(5,000)	71,500	66,500	66,500
STREET LIGHTING							
OPERATING EXPENSES							
100-5342-220	1,200	2,369	1,200	624	1,200	1,200	1,200
100-5342-310	7,500	5,738	8,000	4,531	8,000	8,000	8,000
100-5342-325	-	-	-	-	-	-	-
100-5342-470	118,000	120,448	119,000	59,863	123,000	123,000	123,000
100-5342-490	-	-	-	-	-	-	-
100-5342-800	2,000	-	3,500	1,660	3,500	3,500	3,500
TOTAL	128,700	128,555	131,700	66,679	135,700	135,700	135,700
TOTAL STREET LIGHTING	128,700	128,555	131,700	66,679	135,700	135,700	135,700



2017 City of Middleton Budget

PUBLIC WORKS

	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TREE & BRUSH REMOVAL							
OPERATING EXPENSES							
100-5343-220 SUPPLIES & MATERIALS	1,857	1,198	1,500	433	1,500	1,500	1,500
100-5343-490 OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
TOTAL	1,857	1,198	1,500	433	1,500	1,500	1,500
TOTAL TREE & BRUSH REMOVAL	1,857	1,198	1,500	433	1,500	1,500	1,500
SIDEWALK MAINTENANCE							
OPERATING EXPENSES							
100-5344-310 OUTSIDE SERVICES	140,000	138,125	140,000	3,048	140,000	140,000	140,000
TOTAL	140,000	138,125	140,000	3,048	140,000	140,000	140,000
TOTAL SIDEWALK MAINTENANCE	140,000	138,125	140,000	3,048	140,000	140,000	140,000
STORM SEWERS							
OPERATING EXPENSES							
100-5345-220 SUPPLIES & MATERIALS	10,000	28,302	12,000	7,996	14,000	14,000	14,000
100-5345-310 OUTSIDE SERVICES	40,000	5,890	40,000	7,875	40,000	40,000	40,000
TOTAL	50,000	34,192	52,000	15,871	54,000	54,000	54,000
TOTAL STORM SEWERS	50,000	34,192	52,000	15,871	54,000	54,000	54,000
WATER RESROUCES							
OPERATING EXPENSES							
100-5618-310 OUTSIDE SERVICES	30,624	20,624	35,624	20,882	21,159	21,159	21,159
100-5618-490 STORM WATER MANAGEMENT PLAN	-	-	-	-	-	-	-
100-5618-500 OTHER STORM WATER EXPENSES	-	-	-	-	-	-	-
TOTAL	30,624	20,624	35,624	20,882	21,159	21,159	21,159
TOTAL WATER RESROUCES	30,624	20,624	35,624	20,882	21,159	21,159	21,159
TOTAL PUBLIC WORKS DEPARTMENT	2,335,297	2,256,465	2,389,662	1,278,744	2,606,907	2,530,995	2,555,932



2017 City of Middleton Budget

REFUSE & RECYCLING COLLECTION		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
LANDFILL								
OPERATING EXPENSES								
100-5363-310	OUTSIDE SERVICES	55,000	55,390	80,000	79,630	116,330	116,330	116,330
100-5363-990	LANDFILL	-	(10)	-	-	-	-	-
	TOTAL	55,000	55,380	80,000	79,630	116,330	116,330	116,330
TOTAL LANDFILL		55,000	55,380	80,000	79,630	116,330	116,330	116,330
REFUSE COLLECTION								
WAGES								
100-5562-110	SALARIES-FULL-TIME	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-
PERSONNEL BENEFITS								
100-5562-190	FRINGE BENEFITS	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-
OPERATING EXPENSES								
100-5562-310	OUTSIDE SERVICES	502,000	487,701	510,000	204,709	522,000	522,000	522,000
100-5562-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	TOTAL	502,000	487,701	510,000	204,709	522,000	522,000	522,000
TOTAL REFUSE COLLECTION		502,000	487,701	510,000	204,709	522,000	522,000	522,000



2017 City of Middleton Budget

REFUSE & RECYCLING COLLECTION

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
RECYCLING COLLECTION								
WAGES								
100-5365-110	SALARIES-FULL-TIME	7,000	3,782	6,113	4,311	9,000	9,000	9,000
	TOTAL	7,000	3,782	6,113	4,311	9,000	9,000	9,000
PERSONNEL BENEFITS								
100-5365-190	FRINGE BENEFITS	-	-	-	-	-	-	-
100-5365-193	FICA	-	289	468	323	689	689	689
	TOTAL	-	289	468	323	689	689	689
OPERATING EXPENSES								
100-5365-210	SUPPLIES	-	-	-	-	-	-	-
100-5365-260	ADVERTISING, PRINTING, PUBLISH	-	604	-	-	-	-	-
100-5365-280	COMMUNICATIONS	-	-	-	-	-	-	-
100-5365-310	OUTSIDE SERVICES	238,000	232,521	248,000	99,567	256,000	256,000	256,000
100-5365-325	REIMBURSEMENT	(10,000)	(153)	-	-	-	-	-
100-5365-440	TRAINING & DEVELOPMENT	-	-	-	-	-	-	-
100-5365-490	OTHER OPERATING EXPENSES	12,000	10,724	12,000	6,423	12,000	12,000	12,000
	TOTAL	240,000	243,696	260,000	105,991	268,000	268,000	268,000
TOTAL RECYCLING COLLECTION		247,000	247,767	266,581	110,624	277,689	277,689	277,689
TOTAL REFUSE & RECYCLING COLLECTION		804,000	790,848	856,581	394,963	916,019	916,019	916,019

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2017 City of Middleton Budget

SENIOR CENTER REVENUES

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
INTERGOVERNMENTAL REVENUE								
100-4373-00	COUNTY AID - SENIOR CITIZENS	44,176	47,981	49,219	28,905	51,000	51,000	51,000
	TOTAL	44,176	47,981	49,219	28,905	51,000	51,000	51,000
PUBLIC CHARGES FOR SERVICES								
100-4661-00	SENIOR CITIZEN PROGRAM REVENUE	-	835	2,000	997	2,000	2,000	2,000
100-4662-00	SR CENTER TRIP REVENUE	3,000	15,228	13,000	2,415	3,000	3,000	3,000
100-4663-00	SR. CENTER CLASSES REVENUE	7,500	5,988	7,500	4,228	7,500	10,700	10,700
100-4664-00	SENIOR CENTER MISC REVENUE	4,000	6,403	4,000	2,822	4,000	4,000	4,000
	TOTAL	14,500	28,453	26,500	10,461	16,500	19,700	19,700
TOTAL SENIOR CENTER REVENUES		58,676	76,434	75,719	39,366	67,500	70,700	70,700



2017 City of Middleton Budget

SENIOR CENTER

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5516-110	SALARIES-FULL-TIME	198,410	199,180	204,177	114,599	204,176	204,176	209,452
100-5516-111	PART-TIME PERM.	65,252	67,334	70,913	42,802	81,679	81,679	83,368
100-5516-117	OVERTIME	-	-	-	-	-	-	-
100-5516-118	WAGE REIMBURSEMENT	-	-	(7,280)	(7,280)	(7,280)	(7,280)	(7,280)
100-5516-120	WAGES	-	-	-	-	-	-	-
100-5516-135	LONGEVITY	9,407	9,673	9,164	-	9,753	9,753	10,033
	TOTAL	273,069	276,187	276,974	150,121	288,328	288,328	295,573
PERSONNEL BENEFITS								
100-5516-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5516-192	RETIREMENT	18,569	20,680	18,761	10,108	19,897	19,897	20,390
100-5516-193	FICA	20,890	19,895	21,746	11,561	22,615	22,615	23,169
100-5516-194	HEALTH INSURANCE	47,742	45,529	47,742	21,661	45,696	45,696	45,696
100-5516-195	DENTAL INSURANCE	6,709	5,771	6,709	4,159	7,821	7,594	7,594
100-5516-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	93,910	91,875	94,958	47,489	96,029	95,802	96,849
OPERATING EXPENSES								
100-5516-210	OFFICE SUPPLIES	3,284	3,849	4,500	1,411	3,849	3,849	3,849
100-5516-250	POSTAGE	5,479	5,732	5,126	115	5,732	5,732	5,732
100-5516-260	ADVERTISING, PRINTING, PUBLISH	5,200	6,327	5,200	3,575	5,200	5,200	5,200
100-5516-280	COMMUNICATIONS	900	722	1,450	585	1,450	1,450	1,450
100-5516-310	TRIPS	3,000	8,966	3,000	6,069	3,000	3,000	3,000
100-5516-320	PROGRAMS	2,028	738	1,855	155	1,855	1,855	1,855
100-5516-330	CLASSES	6,500	7,128	6,500	3,265	6,500	6,500	6,500
100-5516-335	VOLUNTEER EXPENSES	2,437	1,369	1,815	174	1,815	1,815	1,815
100-5516-340	BUILDINGS & GROUNDS MAINT	18,670	20,143	18,670	12,345	18,670	18,670	18,670
100-5516-410	EQUIPMENT MAINTENANCE	1,797	2,690	1,797	1,700	2,500	2,500	2,500
100-5516-440	TRAINING & DEVELOPMENT	1,986	836	1,986	696	1,986	1,986	1,986
100-5516-450	MILEAGE	942	1,549	942	474	942	942	942
100-5516-470	UTILITIES	22,553	24,241	22,250	9,367	27,500	24,900	24,900
100-5516-480	DINING CENTER EXPENSES	2,306	3,819	3,200	2,003	3,200	3,200	3,200
100-5516-490	OTHER OPERATING EXPENSES	1,764	1,464	2,500	935	1,464	1,464	1,464
	TOTAL	78,846	89,576	80,791	42,869	85,663	83,063	83,063
TOTAL SENIOR CENTER		445,825	457,637	452,723	240,479	470,020	467,193	475,485



2017 City of Middleton Budget

RECREATION REVENUE

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
AQUATIC CENTER REVENUE								
100-4673-03	AQUATIC PROGRAM REVENUE	83,000	60,578	60,000	42,611	58,000	58,000	58,000
100-4673-04	SWIMPOOL	-	24	-	-	-	-	-
100-4673-05	DAILY AQUATIC ADMISSIONS	72,000	88,297	75,000	72,621	75,000	75,000	75,000
100-4673-06	AQUATIC CONCESSION REVENUE	35,000	30,774	31,248	24,935	31,248	31,248	31,248
100-4673-07	POOL RESERVATIONS	1,000	-	-	-	-	-	-
100-4673-08	AQUATIC MEMBERSHIPS	44,000	36,545	38,000	37,156	38,000	38,000	38,000
	TOTAL	235,000	216,217	204,248	177,323	202,248	202,248	202,248
SUMMER RECREATION REVENUE								
100-4674-01	SUMMER RECREATION	64,000	47,730	50,836	37,152	41,500	47,500	47,500
	TOTAL	64,000	47,730	50,836	37,152	41,500	47,500	47,500
FALL-WINTER-SPRING RECREATION REVENUE								
100-4674-02	FALL-WINTER-SPRING RECREATION	40,000	28,533	10,000	6,520	40,000	47,000	47,000
100-4674-03	SPONSORSHIP & FUNDRAISERS	-	1,200	-	2,720	1,200	1,200	1,200
100-4674-04	EVENT/TRIP REVENUE	-	-	-	-	-	-	-
	TOTAL	40,000	29,733	10,000	9,240	41,200	48,200	48,200
HUBBARD ACTIVITY CENTER								
100-4674-05	HUBBARD ART CENTER PROGRAM F	30,000	39,499	24,854	47,982	47,982	47,982	47,982
	TOTAL	30,000	39,499	24,854	47,982	47,982	47,982	47,982
TOTAL RECREATION REVENUE		369,000	333,180	289,938	271,698	332,930	345,930	345,930



2017 City of Middleton Budget

RECREATION		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
RECREATION ADMINISTRATION								
WAGES								
100-5530-110	SALARIES-FULL-TIME	95,509	99,975	130,858	85,115	142,164	142,164	148,672
100-5530-120	LTE'S	2,000	-	-	-	-	-	-
100-5530-135	LONGEVITY	1,220	745	769	-	1,153	1,153	1,170
	TOTAL	98,729	100,720	131,627	85,115	143,317	143,317	149,842
PERSONNEL BENEFITS								
100-5530-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5530-192	RETIREMENT	6,190	7,221	8,688	4,694	9,746	9,746	10,189
100-5530-193	FICA	6,870	7,437	10,070	6,435	10,964	10,964	11,463
100-5530-194	HEALTH INSURANCE	28,672	24,273	36,961	10,038	19,949	19,949	19,949
100-5530-195	DENTAL INSURANCE	3,501	3,783	6,112	3,052	5,391	5,234	5,234
100-5530-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	45,233	42,714	61,831	24,219	46,050	45,893	46,835
OPERATING EXPENSES								
100-5530-210	OFFICE SUPPLIES	3,350	3,115	3,350	1,593	3,115	3,115	3,115
100-5530-220	SUPPLIES/MATERIALS (REC DESK)	-	38	-	-	2,900	2,900	2,900
100-5530-260	ADVERTISING & PRINTING	8,800	11,595	8,800	12,313	16,800	16,800	16,800
100-5530-280	COMMUNICATIONS	-	-	550	377	964	964	964
100-5530-440	TRAINING & DEVELOPMENT	2,000	1,230	2,500	1,149	2,500	2,500	2,500
100-5530-470	UTILITIES	-	379	-	-	-	-	-
	TOTAL	14,150	16,357	15,200	15,432	26,279	26,279	26,279
TOTAL RECREATION		158,112	159,792	208,658	124,766	215,646	215,489	222,956



2017 City of Middleton Budget

RECREATION

	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
SUMMER RECREATION							
WAGES							
100-5531-114 SEASONAL	45,000	30,111	35,000	10,108	35,000	35,000	35,000
100-5531-120 WAGES	-	-	-	-	-	-	-
TOTAL	45,000	30,111	35,000	10,108	35,000	35,000	35,000
PERSONNEL BENEFITS							
100-5531-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5531-192 RETIREMENT	-	-	-	-	-	-	-
100-5531-193 FICA	3,433	2,053	2,700	688	2,700	2,700	2,700
TOTAL	3,433	2,053	2,700	688	2,700	2,700	2,700
OPERATING EXPENSES							
100-5531-220 SUPPLIES & MATERIALS	5,400	7,461	7,000	2,243	7,000	7,000	7,000
100-5531-310 OUTSIDE SERVICES	5,000	9,090	4,988	-	4,988	4,988	4,988
100-5531-480 SCHOOL FACILITY RENTALS	3,500	4,207	3,500	100	1,500	1,500	1,500
100-5531-500 EVENT/TRIP EXPENDITURES	-	64	-	-	-	-	-
TOTAL	13,900	20,822	15,488	2,343	13,488	13,488	13,488
TOTAL SUMMER RECREATION	62,333	52,986	53,188	13,139	51,188	51,188	51,188
FALL-WINTER-SPRING RECREATION							
WAGES							
100-5532-114 SEASONAL	26,480	27,204	25,000	6,361	25,000	25,000	25,000
100-5532-120 WAGES	-	-	53,000	3,144	-	-	-
TOTAL	26,480	27,204	78,000	9,506	25,000	25,000	25,000
PERSONNEL BENEFITS							
100-5532-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5532-192 RETIREMENT	-	-	-	-	-	-	-
100-5532-193 FICA	1,260	2,077	1,925	813	1,925	1,925	1,925
TOTAL	1,260	2,077	1,925	813	1,925	1,925	1,925
OPERATING EXPENSES							
100-5532-220 SUPPLIES & MATERIALS	4,344	5,532	6,344	975	5,532	5,532	5,532
100-5532-310 OUTSIDE SERVICES	4,000	2,220	1,000	-	1,000	1,000	1,000
100-5532-480 SCHOOL FACILITY RENTALS	6,000	5,161	6,000	3,372	3,000	3,000	3,000
100-5532-500 EVENT/TRIP EXPENDITURES	-	-	-	-	-	-	-
100-5532-704 SALES TAX - PD.	-	-	-	-	-	-	-
TOTAL	14,344	12,913	13,344	4,346	9,532	9,532	9,532
TOTAL FALL-WINTER-SPRING RECREATION	42,084	42,194	93,269	14,665	36,457	36,457	36,457



2017 City of Middleton Budget

RECREATION

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
AQUATIC CENTER								
WAGES								
100-5542-114	SEASONAL	145,200	135,690	145,200	73,518	135,690	135,690	135,690
100-5542-120	WAGES	-	143	-	-	-	-	-
100-5543-114	SEASONAL: CONCESSIONS	18,630	26,225	18,630	13,148	24,630	24,630	24,630
100-5544-114	SEASONAL: SWIM INSTRUCTORS	-	1,115	-	782	-	-	-
	TOTAL	163,830	163,172	163,830	87,447	160,320	160,320	160,320
PERSONNEL BENEFITS								
100-5542-189	WORK PERM. REIMBURSEMENTS	-	250	400	120	400	400	400
100-5542-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5542-192	RETIREMENT	-	-	-	19	-	-	-
100-5542-193	FICA	11,109	10,364	11,109	5,613	11,109	11,109	11,109
100-5543-193	FICA: CONCESSIONS	1,425	2,006	1,425	1,006	1,425	1,425	1,425
100-5544-193	FICA: SWIM INSTRUCTORS	-	85	-	60	-	-	-
	TOTAL	12,534	12,706	12,934	6,818	12,934	12,934	12,934
OPERATING EXPENSES								
100-5542-200	FEES	-	-	-	-	1,296	1,296	1,296
100-5542-210	OFFICE SUPPLIES	3,500	2,946	3,500	311	2,946	2,946	2,946
100-5542-220	SUPPLIES & MATERIALS	12,000	9,810	12,000	11,273	9,810	9,810	9,810
100-5542-221	CONCESSION MERCHANDISE	16,500	20,894	16,500	4,485	16,500	16,500	16,500
100-5542-310	OUTSIDE SERVICES	30,000	32,567	30,000	17,185	32,340	32,340	32,340
100-5542-410	REPAIR & MAINTENANCE	10,000	6,734	10,000	3,510	10,000	10,000	10,000
100-5542-440	TRAINING & DEVELOPMENT	8,000	1,839	3,000	1,395	1,839	1,839	1,839
100-5542-470	UTILITIES	35,280	38,322	35,280	13,747	42,001	42,001	42,001
100-5542-480	CHEMICALS	-	-	-	-	-	-	-
100-5542-500	EVENT/TRIP EXPENDITURES	500	150	500	-	500	500	500
	TOTAL	115,780	113,262	110,780	51,906	117,233	117,233	117,233
TOTAL AQUATIC CENTER		292,144	289,140	287,544	146,171	290,487	290,487	290,487
TOTAL RECREATION DEPARTMENT		554,673	544,111	642,659	298,741	593,778	593,621	601,088



2017 City of Middleton Budget

HUBBARD ACTIVITY CENTER

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5533-120	WAGES	4,000	2,701	4,000	3,203	10,000	10,000	10,000
	TOTAL	4,000	2,701	4,000	3,203	10,000	10,000	10,000
PERSONNEL BENEFITS								
100-5533-193	FICA	315	204	315	248	765	765	765
	TOTAL	315	204	315	248	765	765	765
OPERATING EXPENSES								
100-5533-220	SUPPLIES & MATERIALS	2,000	2,951	3,000	627	2,951	2,951	2,951
100-5533-310	OUTSIDE SERVICES	7,485	17,950	9,946	14,624	17,946	17,946	17,946
100-5533-480	RENT PAYMT TO CDA	15,000	5,049	15,000	2,611	8,000	8,000	8,000
100-5533-491	JANITORIAL SERVICES	1,200	1,094	1,200	373	1,200	1,200	1,200
	TOTAL	25,685	27,045	29,146	18,236	30,097	30,097	30,097
TOTAL HUBBARD ACTIVITY CENTER		30,000	29,951	33,461	21,687	40,862	40,862	40,862



2017 City of Middleton Budget

TRANSIT

	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OPERATING EXPENSES						
100-5355-220 SUPPLIES & MATERIALS	-	-	-	-	-	-	-
100-5355-800 CAPITAL OUTLAY	-	-	-	-	-	-	-
100-5355-990 TRANSIT	404,896	391,283	404,868	202,434	430,101	430,101	430,101
100-5355-992 PAYMENT TO MPO	-	-	5,683	-	5,683	5,683	5,683
TOTAL	404,896	391,283	410,551	202,434	435,784	435,784	435,784
TOTAL TRANSIT	404,896	391,283	410,551	202,434	435,784	435,784	435,784



2017 City of Middleton Budget

PLANNING REVENUES	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
LICENSES & PERMITS							
100-4440-00 ZONING	1,500	2,700	2,000	2,100	2,000	2,000	2,000
TOTAL	1,500	2,700	2,000	2,100	2,000	2,000	2,000
PUBLIC CHARGES FOR SERVICES							
100-4684-00 PLAN COMMISSION CHARGES	15,000	24,356	17,000	8,550	17,000	17,000	17,000
TOTAL	15,000	24,356	17,000	8,550	17,000	17,000	17,000
MISCELLANEOUS REVENUES							
100-4845-00 ZONING PERMIT FEES	13,000	27,425	18,000	15,411	20,000	25,000	25,000
100-4845-01 ZONING LETTER	-	440	-	1,840	600	600	600
TOTAL	13,000	27,865	18,000	17,251	20,600	25,600	25,600
TOTAL PLANNING REVENUES	29,500	54,921	37,000	27,901	39,600	44,600	44,600



2017 City of Middleton Budget

PLANNING

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5631-110	SALARIES-FULL-TIME	222,045	220,092	226,751	129,439	236,081	236,081	241,424
100-5631-111	INTERN	6,000	4,761	6,000	4,954	12,000	12,000	12,000
100-5631-118	WAGE REIMBURSEMENTS	-	-	-	-	-	-	-
	TOTAL	228,045	224,853	232,751	134,393	248,081	248,081	253,424
PERSONNEL BENEFITS								
100-5631-135	LONGEVITY	9,409	9,408	9,597	-	9,783	9,783	10,030
100-5631-190	FRINGE BENEFITS	-	-	-	-	-	-	-
100-5631-192	RETIREMENT	15,739	17,288	15,943	8,503	17,535	17,535	17,915
100-5631-193	FICA	17,706	16,973	18,479	9,722	19,666	19,666	20,155
100-5631-194	HEALTH INSURANCE	43,008	41,983	41,830	21,619	42,453	42,453	42,453
100-5631-195	DENTAL INSURANCE	5,133	4,704	5,133	2,994	5,290	5,136	5,136
100-5631-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	90,995	90,357	90,982	42,838	94,727	94,573	95,689
OPERATING EXPENSES								
100-5631-210	OFFICE SUPPLIES	2,300	2,190	2,300	1,103	2,300	2,300	2,300
100-5631-260	ADVERTISING & PRINTING	3,950	3,324	3,950	934	3,950	3,950	3,950
100-5631-280	COMMUNICATIONS	-	-	1,100	513	1,100	1,100	1,100
100-5631-310	OUTSIDE SERVICES	3,000	1,904	3,000	30	3,000	3,000	3,000
100-5631-320	PROFESSIONAL SERVICES	500	425	500	-	500	500	500
100-5631-440	TRAINING	3,000	1,530	3,000	-	3,000	3,000	3,000
100-5631-490	OTHER OPERATING EXPENSES	500	696	500	5	500	500	500
	TOTAL	13,250	10,070	14,350	2,584	14,351	14,351	14,351
TOTAL PLANNING		332,290	325,279	338,083	179,815	357,159	357,005	363,464



2017 City of Middleton Budget

PUBLIC LANDS

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5520-110	SALARIES-FULL-TIME	428,505	361,443	437,173	227,683	481,016	436,543	442,849
100-5520-114	WAGE RESERVE	-	-	15,000	-	-	-	-
100-5520-117	OVERTIME	3,000	1,637	3,000	-	3,000	3,000	3,045
100-5520-120	LTE'S	54,700	48,775	74,400	32,455	108,514	108,514	108,514
	TOTAL	486,205	411,855	529,573	260,138	592,530	548,057	554,408
PERSONNEL BENEFITS								
100-5520-135	LONGEVITY	16,986	15,746	14,294	2,240	12,260	12,260	12,444
100-5520-145	UNEMPLOYMENT WAGES	-	248	-	-	-	-	-
100-5520-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5520-192	RETIREMENT	30,689	28,695	32,629	15,031	33,748	30,723	31,167
100-5520-193	FICA	40,265	33,695	36,754	19,349	39,685	35,458	35,958
100-5520-194	HEALTH INSURANCE	91,967	79,011	98,249	41,022	113,208	99,057	99,057
100-5520-195	DENTAL INSURANCE	12,236	6,056	17,101	4,501	13,717	10,996	10,996
100-5520-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	192,143	163,452	199,027	82,142	212,618	188,494	189,622
OPERATING EXPENSES								
100-5520-220	SUPPLIES & MATERIALS	23,880	29,957	43,880	13,807	43,880	43,880	43,880
100-5520-221	SUPPLIES & MATERIALS (PPE)	-	-	-	-	1,880	1,880	1,880
100-5520-222	SUPPLIES & MATERIALS (FALL Z)	-	-	-	-	20,000	20,000	20,000
100-5520-224	GRANT MATCH	-	-	-	950	-	-	-
100-5520-280	COMMUNICATIONS	1,000	1,001	6,500	822	7,000	7,000	7,000
100-5520-310	OUTSIDE SERVICES	-	429	-	-	-	-	-
100-5520-410	EQUIPMENT MAINTENANCE	52,365	56,400	59,759	12,453	59,759	59,759	59,759
100-5520-420	MOTOR FUEL & LUBE	34,920	23,551	25,608	8,725	25,608	25,608	25,608
100-5520-440	TRAINING	2,600	1,426	2,600	2,776	2,600	2,600	2,600
100-5520-470	UTILITIES	27,199	25,587	27,199	14,752	30,395	27,395	27,395
100-5520-480	TREE PLANTING & REMOVAL	-	450	-	-	-	-	-
100-5520-490	OTHER OPERATING EXPENSES	41,000	51,680	41,000	6,100	51,680	51,680	51,680
100-5520-491	JANITORIAL SERVICES	13,000	16,787	13,900	2,095	16,787	16,787	16,787
100-5520-492	WATER SERVICES	26,831	31,631	26,831	4,143	39,724	39,724	39,724
100-5520-800	CAPITAL OUTLAY	1,289	1,793	1,289	975	1,793	1,793	1,793
	TOTAL	224,084	240,693	248,566	67,599	301,107	298,107	298,107
TOTAL PUBLIC LANDS		902,432	816,000	977,166	409,879	1,106,255	1,034,658	1,042,137



2017 City of Middleton Budget

FORESTRY

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5611-110	SALARIES-FULL-TIME	63,976	64,222	65,546	38,556	65,545	65,545	71,697
100-5611-120	LTE'S	-	-	-	-	-	-	-
100-5611-135	LONGEVITY	627	640	656	-	1,311	1,311	1,434
	TOTAL	64,603	64,861	66,202	38,556	66,856	66,856	73,131
PERSONNEL BENEFITS								
100-5611-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5611-192	RETIREMENT	4,308	4,892	4,370	2,478	4,546	4,546	4,973
100-5611-193	FICA	4,942	5,716	5,065	3,886	5,114	5,114	5,594
100-5611-194	HEALTH INSURANCE	14,336	13,994	12,334	7,206	14,151	14,151	14,151
100-5611-195	DENTAL INSURANCE	2,322	1,175	1,219	1,354	2,392	2,323	2,323
100-5611-199	EMPLOYEE HEALTH CONTRIB.(1%)	-	-	-	-	-	-	-
	TOTAL	25,908	25,777	22,988	14,924	26,203	26,134	27,041
OPERATING EXPENSES								
100-5611-220	SUPPLIES & MATERIALS	12,375	12,266	12,375	2,996	12,375	12,375	12,375
100-5611-310	OUTSIDE SERVICES	52,000	50,613	27,000	14,649	27,000	27,000	27,000
100-5611-320	OUTSIDE PRUNING SERVICES	-	-	95,000	-	95,000	95,000	95,000
100-5611-490	OTHER OPERATING EXPENSES	7,727	7,607	7,727	4,592	7,727	7,727	7,727
	TOTAL	72,102	70,486	142,102	22,237	142,102	142,102	142,102
TOTAL FORESTRY		162,613	161,125	231,292	75,718	235,161	235,092	242,274



2017 City of Middleton Budget

LAND CONSERVANCY OPERATIONS

	2015		2016		2017			
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
WAGES								
100-5620-120	LTE'S	32,400	31,423	22,420	15,352	-	-	-
	TOTAL	32,400	31,423	22,420	15,352	-	-	-
PERSONNEL BENEFITS								
100-5620-193	FICA	949	2,028	1,715	1,083	-	-	-
	TOTAL	949	2,028	1,715	1,083	-	-	-
OPERATING EXPENSES								
100-5620-220	POND RESTORATION EXPENSES	9,540	7,189	9,540	987	9,540	9,540	9,540
100-5620-221	CREEK MAINTENANCE	10,500	4,001	10,500	7,056	10,500	10,500	10,500
100-5620-222	STREAM BANK STABILIZATION EXP	-	-	-	-	-	-	-
100-5620-223	TRAIL MAINTENANCE EXPENSES	19,000	15,291	21,144	5,492	21,144	21,144	21,144
100-5620-224	GRANT MATCH	5,000	3,941	5,000	2,435	5,000	5,000	5,000
100-5620-225	DEER MANAGEMENT GRANT	5,000	3,912	5,000	2,784	5,000	5,000	5,000
100-5620-280	COMMUNICATIONS	-	-	-	-	-	-	-
100-5620-480	INVASIVE SPECIES CONTROL	65,000	42,827	65,000	26,790	65,000	65,000	65,000
100-5620-490	OTHER OPERATING EXPENSES	28,400	13,360	28,400	4,186	28,400	28,400	28,400
100-5620-550	WCC EXPENSE	-	-	-	-	-	-	-
100-5620-990	CONSERVANCY LAND COMMISSION	-	-	-	-	-	-	-
	TOTAL	142,440	90,521	144,584	49,730	144,584	144,584	144,584
TOTAL LAND CONSERVANCY OPERATIONS		175,789	123,972	168,719	66,166	144,584	144,584	144,584

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2017 City of Middleton Budget

OTHER GENERAL FUND OPERATING BUDGETS

	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
LEGAL COUNSEL							
OPERATING EXPENSES							
100-5130-990 CITY ATTORNEY	205,060	195,998	220,000	91,811	220,000	220,000	220,000
100-5130-995 CITY ATTY-OTHER	-	-	-	-	-	-	-
100-5131-990 LEGAL COUNSEL - PERSONNEL	5,000	5,000	5,000	13,217	5,000	5,000	5,000
100-5131-991 LEGAL COUNSEL - STORMWATER	2,000	2,000	2,000	-	1,000	1,000	1,000
TOTAL	212,060	202,998	227,000	105,028	226,000	226,000	226,000
TOTAL LEGAL COUNSEL	212,060	202,998	227,000	105,028	226,000	226,000	226,000
GENERAL PERSONNEL BENEFITS							
OPERATING EXPENSES							
100-5190-990 DENTAL FRINGE BENEFITS	-	-	-	98	-	-	-
100-5190-991 INCOME CONTINUATION INSURANCE	15,000	(31)	15,000	-	15,000	-	-
100-5190-992 VISION CARE	-	1,003	800	28	-	-	-
100-5190-993 HRA REIMBURSEMENT ADMIN	7,000	(201)	5,500	-	-	-	-
100-5190-994 FLEXIBLE SPENDING ADMIN	3,000	-	3,000	-	-	-	-
100-5190-995 HEALTH FRINGE BENEFITS	-	944	-	944	-	-	-
100-5196-990 GROUP LIFE INSURANCE	35,000	21,283	25,000	10,948	25,000	25,000	25,000
TOTAL	60,000	22,999	49,300	12,018	40,000	25,000	25,000
TOTAL GENERAL PERSONNEL BENEFITS	60,000	22,999	49,300	12,018	40,000	25,000	25,000
RISK MANAGEMENT							
OPERATING EXPENSES							
100-5194-990 PROPERTY & LIABILITY INSURANCE	380,000	280,901	355,000	306,473	355,000	355,000	355,000
TOTAL	380,000	280,901	355,000	306,473	355,000	355,000	355,000
TOTAL RISK MANAGEMENT	380,000	280,901	355,000	306,473	355,000	355,000	355,000
NON-DEPARTMENTAL							
OPERATING EXPENSES							
100-5810-220 SUPPLIES & MATERIALS	-	250	-	-	-	-	-
100-5810-260 GENERAL ADVERTISING & PRINTING	-	123	-	-	-	-	-
100-5810-320 PROFESSIONAL SERVICES	-	-	30,000	15,743	-	-	-
100-5810-422 FUEL	-	766	-	106	-	-	-
100-5810-890 MANUFACTURING ASSMT FEE	7,555	-	9,000	-	9,000	9,000	9,000
100-5810-990 MISC. EXPENSES	20,000	81,340	47,450	16,504	47,450	47,450	47,450
100-5810-991 DOG LICENSE PROCEEDS DANE CO	-	-	-	-	-	-	-
100-5810-992 BANK FEES	-	144	-	87	-	-	-
100-5810-993 ALL AMERICAN CITY EXPENSES	-	-	-	-	-	-	-
100-5810-994 TAX PAYMT CITY OWNED PROP.	-	-	-	-	-	-	-
100-5810-995 UMEMPLOYMENT FEE	-	-	-	-	-	-	-
100-5810-996 REIMBURSEMENT OF DENTAL CLAIMS	-	-	-	-	-	-	-
100-5810-997 INTERNAT EXCHANGE PROGRAM	-	848	-	-	-	-	-
100-5810-998 SICK ACCRUAL ACTIVITY	-	-	-	-	-	210,000	210,000
TOTAL	27,555	83,470	86,450	32,440	56,450	266,450	266,450
TOTAL NON-DEPARTMENTAL	27,555	83,470	86,450	32,440	56,450	266,450	266,450



2017 City of Middleton Budget

OTHER GENERAL FUND OPERATING BUDGETS

	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	MISCELLANEOUS EXPENSES						
OPERATING EXPENSES							
100-5191-990 TAX WRITE OFFS	10,080	(12,745)	10,080	-	10,080	10,080	10,080
100-5191-992 TAX REFUND	5,000	-	-	(16,122)	-	-	-
100-5193-990 REDUCTION OF PRIOR YEARS REVEN	-	-	-	-	-	-	-
100-5199-990 ADD'L EXP OF PRIOR YEARS	-	-	-	-	-	-	-
100-5246-990 WEIGHTS & MEASURES	4,400	4,400	4,400	4,400	4,400	4,400	4,400
TOTAL	19,480	(8,345)	14,480	(11,722)	14,480	14,480	14,480
TOTAL MISCELLANEOUS EXPENSES	19,480	(8,345)	14,480	(11,722)	14,480	14,480	14,480
TOTAL OTHER OPERATING BUDGETS	699,095	582,022	732,230	444,237	691,930	886,930	886,930



2017 City of Middleton Budget

TRANSFERS AND CONTINGENCY	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TRANSFERS							
OPERATING EXPENSES							
100-5923-990	TRANSFER TO OPEB	-	-	-	-	-	-
100-5923-992	TRANS TO LIBRARY OPS FD 212	1,144,792	1,144,792	1,241,444	1,241,444	1,241,444	1,225,670
100-5923-993	TRANS TO YOUTH CTR FD 214	-	-	20,108	20,108	47,733	47,124
100-5923-995	CASH ADVANCE TO GOLF FD 650	-	-	-	-	-	-
100-5923-996	TRANS TO FD 412 PW CAPITAL	-	-	751,107	751,107	-	-
100-5923-997	TRANS TO FD 416 OTHER CAPITAL	-	-	100,000	100,000	-	-
100-5923-998	OTHER TRANSFER OUT	87,303	87,303	-	-	-	-
100-5923-999	TRANSFER TO DEBT SVC FD 300	4,363,261	4,363,261	3,566,319	-	-	-
100-5925-999	TRANSFER TO OPEB FUND	-	-	-	-	-	-
	TOTAL	5,595,356	5,595,356	5,678,978	2,112,659	1,289,177	1,251,882
	TOTAL TRANSFERS	5,595,356	5,595,356	5,678,978	2,112,659	1,289,177	1,272,794
CONTINGENCY							
OPERATING EXPENSES							
100-7050-990	POLICE VEHICLE DAMAGE	6,000	975	5,000	1,998	-	-
100-7050-991	PUBLIC WORKS VEHICLE DAMAGE	6,000	-	5,000	-	-	-
100-7050-992	CITY LIABILITY CLAIMS	25,000	1,179	25,000	2,265	-	-
100-7050-997	EMERGENCY CONTINGENCY	-	-	-	-	400,000	400,000
100-7050-998	PERSONNEL CONTINGENCY	-	-	-	-	116,202	23,324
100-7050-999	RESERVE FOR CONTINGENCIES	373,363	-	295,510	-	250,000	140,000
	TOTAL	410,363	2,154	330,510	4,263	366,202	686,202
	TOTAL CONTINGENCY	410,363	2,154	330,510	4,263	366,202	686,202
TOTAL TRANSFERS AND CONTINGENCY		6,005,719	5,597,510	6,009,488	2,116,922	1,655,379	1,938,084

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2017 City of Middleton Budget

TOURISM REVENUES

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TAXES								
201-4121-00	ROOM TAX	1,000,000	1,313,852	1,346,333	-	1,400,000	1,400,000	1,400,000
	TOTAL	1,000,000	1,313,852	1,346,333	-	1,400,000	1,400,000	1,400,000
GRANTS								
201-4357-00	GRANTS	-	-	-	9,769	-	-	-
	TOTAL	-	-	-	9,769	-	-	-
PUBLIC CHARGES FOR SERVICES								
201-4674-00	FOOD FESTIVAL REVENUES	-	-	-	-	-	-	-
201-4674-01	TRAIN COUPONS	-	-	-	-	-	-	-
201-4674-02	POPS CONCERT TICKETS	-	-	-	-	-	-	-
201-4690-00	MISCELLANEOUS REVENUES	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
201-4811-03	CREDIT CARD REBATE PROGRAM	-	612	-	-	-	-	-
201-4811-05	ADVERTISING SALES	-	2,250	-	-	-	-	-
201-4811-07	COUPON SALES	-	3,875	1,500	500	-	-	-
	TOTAL	-	6,737	1,500	500	-	-	-
TOTAL TOURISM REVENUES		1,000,000	1,320,589	1,347,833	10,269	1,400,000	1,400,000	1,400,000



2017 City of Middleton Budget

TOURISM EXPENDITURES		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
		TOURISM ADMINISTRATION						
WAGES								
201-5545-110	SALARIES-FULL-TIME	130,790	144,617	150,847	79,507	155,115	155,115	157,378
201-5545-111	INTERN	-	-	-	-	-	-	-
201-5545-135	LONGEVITY	2,446	2,446	3,340	-	1,307	1,307	1,327
	TOTAL	133,236	147,062	154,187	79,507	156,422	156,422	158,705
PERSONNEL BENEFITS								
201-5545-190	FRINGE BENEFITS	-	-	-	-	-	-	-
201-5545-192	RETIREMENT	7,633	9,469	10,177	4,053	10,637	10,637	10,792
201-5545-193	FICA	10,006	10,234	11,796	5,519	11,966	11,966	12,141
201-5545-194	HEALTH INSURANCE	28,314	29,560	27,928	13,225	28,302	28,302	28,302
201-5545-195	DENTAL INSURANCE	2,822	3,157	2,822	2,896	6,467	6,279	6,279
201-5545-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	48,775	52,420	52,723	25,693	57,372	57,184	57,514
OPERATING EXPENSES								
201-5545-205	MEALS	2,000	1,152	2,000	349	2,000	2,000	2,000
201-5545-220	SUPPLIES & MATERIALS	2,300	1,115	2,500	571	2,500	2,500	2,500
201-5545-225	PROMOTION EXPENSES	2,000	-	4,000	-	-	-	-
201-5545-250	POSTAGE	15,000	6,523	15,000	1,081	15,000	15,000	15,000
201-5545-260	PRINTING	850	76	850	259	850	850	850
201-5545-270	INTERNET & WEB SITE	12,000	12,030	35,000	-	15,000	15,000	15,000
201-5545-280	COMMUNICATION	18,000	6,319	20,000	2,175	8,000	8,000	8,000
201-5545-340	BUILDINGS & GROUNDS MAINT	10,000	6,685	10,000	4,115	10,000	10,000	10,000
201-5545-410	MOVING EXPENSES	-	-	-	-	-	-	-
201-5545-440	TRAINING	3,000	1,715	5,000	1,298	10,000	10,000	10,000
201-5545-441	TRAVEL	-	-	-	-	30,000	30,000	30,000
201-5545-445	MILEAGE	308	-	200	-	200	200	200
201-5545-470	UTILITIES	4,000	3,726	4,000	1,540	4,000	4,000	4,000
201-5545-490	OTHER EXPENSES	6,000	8,858	6,000	2,043	3,000	3,000	3,000
	TOTAL	75,458	48,198	104,550	13,431	100,550	100,550	100,550
TOTAL TOURISM ADMINISTRATION		257,469	247,680	311,460	118,630	314,344	314,156	316,769



2017 City of Middleton Budget

TOURISM EXPENDITURES		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
		MOBILE VISITORS CENTER						
WAGES								
201-5543-112	PART TIME WAGES	28,080	-	11,700	-	15,038	15,038	15,264
	TOTAL	28,080	-	11,700	-	15,038	15,038	15,264
PERSONNEL BENEFITS								
201-5543-192	RETIREMENT	-	-	-	-	-	-	-
201-5543-193	FICA	2,148	-	896	-	1,150	1,150	1,167
	TOTAL	2,148	-	896	-	1,150	1,150	1,167
OPERATING EXPENSES								
201-5543-220	SUPPLIES & MATERIALS	172	115	2,000	50	115	115	115
201-5543-290	UNIFORMS (CLOTHING)	100	-	250	-	250	250	250
201-5543-420	MOTOR FUEL & LUBE	2,000	373	500	73	500	500	500
201-5543-460	INSURANCE	500	-	500	-	500	500	500
201-5543-490	OTHER EXPENSES	-	-	-	32	100	100	100
201-5543-800	CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL	2,772	488	3,250	155	1,465	1,465	1,465
TOTAL MOBILE VISITORS CENTER		33,000	488	15,846	155	17,653	17,653	17,896



2017 City of Middleton Budget

TOURISM EXPENDITURES

	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OTHER TOURISM EXPENDITURES							
OPERATING EXPENSES							
201-5195-990	REDUCTION OF PRIOR YEARS REVEN	-	-	-	-	-	-
201-5196-990	WORKS OF WONDER CAMPAIGN	-	-	-	-	-	-
201-5198-990	BIG EVENT EXPENSES	-	-	-	-	-	-
201-5531-990	TOURISM GRANTS	30,000	11,472	30,000	8,000	30,000	30,000
201-5531-991	MASC (SPORTS COMMISSION) GRANTS	30,000	30,000	30,000	-	30,000	30,000
201-5531-993	TRADE SHOW GRANTS	66,000	61,762	70,710	40,740	76,515	76,515
201-5531-994	CENTURION RACE	-	-	-	-	-	-
201-5531-995	DESTINATION PARTNERSHIP	15,000	-	20,000	7,500	25,000	25,000
201-5538-980	CITY BRANDING	3,000	-	9,000	-	10,000	12,500
201-5538-985	TRAILS WAYFINDING	-	-	-	-	-	-
201-5538-990	STREET BANNERS	70,000	-	10,000	-	1,000	1,000
201-5539-260	ADVERTISING	282,251	269,483	300,000	63,447	300,000	300,000
201-5539-265	BROCHURE EXPENSES	30,000	29,754	30,000	29,551	30,000	30,000
201-5540-490	OTHER EXPENSES	-	-	-	-	-	-
201-5540-990	PROMOTIONS	15,000	10,013	15,000	5,892	15,000	15,000
201-5541-990	GMCB PAYMENTS	145,000	131,385	145,000	27,903	145,000	145,000
201-5542-990	MARKETING EXPENSE - PILCH	18,000	18,000	19,000	4,500	19,000	19,000
201-5544-350	BUILDING MAINT. PROJECTS	7,000	4,963	40,000	26,612	7,000	7,000
201-5547-230	ENTERTAINMENT	-	-	-	-	-	-
201-5548-220	DRUMS ON PARADE	-	-	-	-	-	-
201-5548-230	BOCKFEST	-	-	-	-	-	-
201-5548-240	GOLD WING	-	-	-	-	-	-
201-5548-250	GALLERY EVENTS	-	-	-	-	-	-
201-5548-260	MUSTARD DAYS	10,000	10,000	10,000	-	10,000	10,000
201-5548-265	POPS CONCERT	28,500	28,500	28,500	-	28,500	28,500
201-5548-285	CENTURION BIKE RACE	-	-	-	-	-	-
201-5548-290	50TH ANNIVERSARY	-	-	-	-	-	-
201-5548-295	GOOD NEIGHBOR ADVERTISING	20,000	20,000	20,000	-	20,000	20,000
201-5549-990	SPORTS COMMISSION	70,000	91,970	100,000	19,532	100,000	100,000
201-5550-990	PUBLIC RELATIONS	15,000	114	15,000	-	15,000	15,000
201-5551-290	GOOD NEIGHBOR ADVERTISING	-	-	-	-	-	-
201-5552-490	OTHER (TROLLEY EXPENSES)	102,000	106,711	140,000	93,610	140,624	140,624
201-5553-990	HOLIDAY LIGHTING	-	-	-	-	-	-
201-5554-990	RESERVE FOR CONTINGENCY	25,000	-	20,000	-	20,000	20,000
201-5554-998	PERSONNEL CONTINGENCY	-	-	-	-	2,929	73
	TOTAL	981,751	824,127	1,052,210	327,288	1,025,568	1,028,068
	TOTAL OTHER TOURISM EXPENDITURES	981,751	824,127	1,052,210	327,288	1,025,568	1,028,068
TRANSFERS							
OPERATING EXPENSES							
201-5923-998	TRANSFER TO DEBT FD 300	-	-	-	-	-	-
201-5923-999	TRANSFER TO GENERAL FUND	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-
	TOTAL TOURISM EXPENDITURES	1,272,220	1,072,295	1,379,516	446,072	1,357,565	1,359,877



2017 City of Middleton Budget

LIBRARY REVENUE

	2015		2016		2017			
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
INTERGOVERNMENTAL REVENUE								
212-4342-00	CROSS COUNTY BORDER REIMB.	-	14,102	13,471	13,496	13,217	13,217	13,217
212-4343-00	CO. AID FIXED COST-FACL. REIM	-	-	-	-	-	-	-
212-4344-00	CO. AID FIXED COST-OPER. REIM	783,629	785,233	777,909	777,909	798,350	798,350	798,350
	TOTAL	783,629	799,335	791,380	791,405	811,567	811,567	811,567
PUBLIC CHARGES FOR SERVICES								
212-4611-00	COPIES AND FAX	10,000	15,625	12,000	9,240	14,000	14,000	14,000
	TOTAL	10,000	15,625	12,000	9,240	14,000	14,000	14,000
MISCELLANEOUS REVENUES								
212-4811-00	TRANSFER IN - GEN. FUND	1,144,792	1,144,792	1,241,444	1,241,444	1,241,444	1,205,029	1,225,670
212-4811-02	LIBRARY ENDOWMENT DISTRIBUTION	-	-	-	-	-	-	-
212-4811-03	CREDIT CARD REBATE PROGRAM	-	5,500	-	-	-	-	-
212-4813-00	FEES	-	-	-	-	-	-	-
212-4815-00	LOST, DAMAGED BOOK FEE	-	-	-	-	-	-	-
212-4820-00	SALES TAX REMIT DISCOUNT	-	13	-	4	-	-	-
212-4880-00	MISC. REVENUE	-	-	-	-	-	-	-
	TOTAL	1,144,792	1,150,305	1,241,444	1,241,448	1,241,444	1,205,029	1,225,670
TOTAL LIBRARY REVENUE		1,938,421	1,965,266	2,044,824	2,042,093	2,067,011	2,030,596	2,051,237



2017 City of Middleton Budget

LIBRARY OPERATIONS

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
212-5511-110	SALARIES-FULL-TIME	620,200	617,733	649,143	327,900	710,057	678,240	689,904
212-5511-111	PART-TIME PERM.	269,000	281,718	282,650	164,977	258,138	258,138	262,010
212-5511-112	PART-TIME-NON-PERM.	136,500	152,149	164,889	90,522	160,016	160,016	162,416
212-5511-117	OVERTIME	-	-	-	-	-	-	-
212-5511-135	LONGEVITY	19,000	18,579	24,248	622	18,277	18,277	18,596
	TOTAL	1,044,700	1,070,179	1,120,930	584,021	1,146,488	1,114,671	1,132,926
PERSONNEL BENEFITS								
212-5511-145	UNEMPLOYMENT PAYMENT	-	-	-	3,771	-	-	-
212-5511-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
212-5511-192	RETIREMENT	61,000	64,097	50,680	28,405	61,226	59,062	60,052
212-5511-193	FICA	80,000	78,678	85,559	43,353	87,707	85,273	86,669
212-5511-194	HEALTH INSURANCE	137,000	141,370	159,997	67,882	130,602	130,602	130,602
212-5511-195	DENTAL INSURANCE	21,100	19,131	25,180	11,185	20,498	19,901	19,901
212-5511-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	299,100	303,275	321,416	154,595	300,033	294,838	297,224
OPERATING EXPENSES								
212-5511-210	OFFICE SUPPLIES	24,820	30,976	24,820	10,506	24,820	24,820	24,820
212-5511-230	BOOKS	158,306	159,519	158,306	61,105	158,306	158,306	158,306
212-5511-232	PERIODICALS	18,000	14,499	16,000	15,364	16,000	16,000	16,000
212-5511-233	AUDIO	81,200	82,079	81,200	33,262	81,200	81,200	81,200
212-5511-250	POSTAGE	791	506	198	109	198	198	198
212-5511-260	ADVERTISING & PRINTING	2,165	1,205	2,165	2,299	2,000	2,000	2,000
212-5511-270	TELEPHONE	10,500	10,980	9,293	5,320	9,293	9,293	9,293
212-5511-280	COMMUNICATIONS	-	-	-	122	-	-	-
212-5511-310	LINK SERVICES	74,196	71,927	73,904	73,853	77,130	77,130	77,130
212-5511-315	OUTSIDE SERVICES	-	-	-	-	-	-	-
212-5511-330	ELECTRONIC RESOURCES	34,572	40,083	38,793	39,510	41,073	41,073	41,073
212-5511-340	BUILDINGS & GKROUNDS MAINT	60,982	61,669	60,982	36,311	60,982	60,982	60,982
212-5511-410	EQUIPMENT MAINTENANCE	46,000	52,935	46,000	42,246	48,376	48,376	48,376
212-5511-420	COPIER LEASE/MAINTENANCE	10,466	12,471	9,266	6,206	11,266	11,266	11,266
212-5511-440	TRAINING & DEVELOPMENT	10,000	11,730	10,000	2,387	10,000	10,000	10,000
212-5511-450	MILEAGE	2,000	1,719	1,720	1,610	1,720	1,720	1,720
212-5511-470	UTILITIES	53,700	54,038	52,358	19,279	52,358	52,358	52,358
212-5511-490	PROGRAMMING	-	-	10,000	10,000	10,000	10,000	10,000
212-5511-704	SALES TAX - PD.-DO NOT USE	-	-	-	-	-	-	-
212-5511-800	CAPITAL OUTLAY	6,923	5,984	6,923	4,758	5,984	5,984	5,984
212-7050-990	TRANSFER OUT	-	-	-	-	-	-	-
212-7050-999	RESERVE FOR CONTINGENCY	-	-	-	-	-	-	-
	TOTAL	594,621	612,320	601,928	364,248	610,706	610,706	610,706
TOTAL LIBRARY OPERATIONS		1,938,421	1,985,775	2,044,274	1,102,865	2,057,227	2,020,215	2,040,856



2017 City of Middleton Budget

YOUTH CENTER REVENUE		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
CONTRIBUTIONS								
214-4500-01	MCPASD CONTRIBUTION	-	-	18,500	-	18,500	18,500	18,500
214-4500-03	DANE COUNTY CONTRIBUTION	-	-	8,700	5,071	8,700	8,700	8,700
	TOTAL	-	-	27,200	5,071	27,200	27,200	27,200
DONATIONS								
214-4700-01	GENERAL DONATIONS TO YC	-	-	10,000	610	1,000	1,000	1,000
214-4700-03	PASS PROGRAM DONATIONS	-	-	-	-	4,750	4,750	4,750
	TOTAL	-	-	10,000	610	5,750	5,750	5,750
GRANTS								
214-4600-03	MCPASD ED. FOUNDATION GT	-	-	-	-	-	-	-
214-4600-05	MADISON AREA SPORTS COM GT	-	-	-	-	-	-	-
214-4600-07	MIDDLETON COMM. FOUND. GT	-	-	-	-	-	-	-
214-4600-09	KIWANIS DISTRICT FOUND. GT	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES								
214-4800-01	TRANSFER IN FR GEN. FUND	-	-	20,108	20,108	47,733	46,853	47,124
	TOTAL	-	-	20,108	20,108	47,733	46,853	47,124
TOTAL YOUTH CENTER REVENUE		-	-	57,308	25,789	80,683	79,803	80,074



2017 City of Middleton Budget

YOUTH CENTER OPERATIONS

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
214-5100-110	SALARIES-FULL-TIME	-	-	40,750	19,779	50,047	49,169	49,918
214-5100-135	LONGEVITY	-	-	-	-	286	286	-
	TOTAL	-	-	40,750	19,779	50,333	49,455	49,918
PERSONNEL BENEFITS								
214-5100-192	RETIREMENT	-	-	2,690	(331)	3,423	3,423	3,494
214-5100-193	FICA	-	-	3,118	1,498	3,851	3,851	3,987
214-5100-195	DENTAL INSURANCE	-	-	295	196	608	591	591
	TOTAL	-	-	6,103	1,364	7,882	7,865	8,072
OPERATING EXPENSES								
214-5100-220	SUPPLIES & MATERIALS	-	-	4,375	1,356	4,375	4,375	4,375
214-5100-280	COMMUNICATION	-	-	480	245	480	480	480
214-5100-310	TRIPS	-	-	1,500	411	1,500	1,500	1,500
214-5100-440	TRAINING & DEVELOPMENT	-	-	500	112	500	500	500
214-5100-480	NUTRITIONAL SUPPLIES & MATS	-	-	3,600	1,140	5,729	5,729	5,729
214-5201-220	SUPPLIES & MATERIALS	-	-	-	-	-	-	-
214-5210-220	SUPPLIES & MATERIALS	-	-	-	922	-	-	-
214-5210-310	TRIPS	-	-	-	280	-	-	-
214-5215-220	SUPPLIES & MATERIALS	-	-	-	-	-	-	-
214-5220-220	SUPPLIES & MATERIALS	-	-	-	-	-	-	-
214-5301-996	CASH MATCH	-	-	-	4,647	9,500	9,500	9,500
214-5301-998	PERSONNEL CONTINGENCY	-	-	-	-	670	670	-
	TOTAL	-	-	10,455	9,112	22,754	22,754	22,084
TOTAL YOUTH CENTER OPERATIONS		-	-	57,308	30,255	80,969	80,074	80,074

**Risk Management Fund (Fund 710)**

	<u>2017</u> <u>Requested</u>	<u>2017</u> <u>Approved</u>
<u>REVENUES</u>		
Insurance Cost Allocations		
General Fund	\$ 355,000	\$ 355,000
Tourism Fund	2,500	2,500
Water Utility	25,000	25,000
Sewer Utility	10,000	10,000
Golf Course	27,208	27,208
Other Revenues		
Insurance Dividends	8,000	8,000
Insurance Recoveries	-	-
Miscellaneous Revenues	-	-
Total Revenues	\$ 427,708	\$ 427,708
<u>EXPENDITURES</u>		
Insurance Coverage		
Liability Insurance	63,533	63,533
Excess Liability Insurance	2,592	2,592
Employment Practices Liability	8,614	8,614
Cyber Liability	-	-
Crime Policy	874	874
Volunteer Accident Policy	1,861	1,861
Workers Compensation	198,063	198,063
Auto Physical Damage	16,791	16,791
Boiler & Machinery	1,514	1,514
Property Insurance	88,806	88,806
Subtotal: Insurance Coverage	382,648	382,648
Claims Costs		
Liability Claims	25,000	25,000
Police Vehicle Damage	5,000	5,000
Public Works Vehicle Damage	5,000	5,000
Other Claim Costs	10,000	10,000
Subtotal: Claims Costs	45,000	45,000
Total Expenditures	\$ 427,648	\$ 427,648
CHANGE IN NET POSITION	\$ 60	\$ 60
<u>NET POSITION</u>		
Beginning Net Position	\$ -	\$ -
Ending Net Position	\$ 60	\$ 60



COMMUNITY DEVELOPMENT AUTHORITY
2017 BUDGET PLAN

Cash on Hand (7/31/16): \$727,850

Expenses	2015 Budget	2016 Budget	2016 Projected	2017 Proposed	2017 Approved
Downtown Snow Removal	12,000	25,000	2,500	25,000	25,000
Senior Center Building Maintenance	2,500	5,000	5,000	5,000	5,000
Downtown Marketing Assistance	5,000	5,000	3,250	5,000	5,000
CDA Events Sponsorship	-	-	-	5,000	5,000
Banners/Holiday Lights	10,000	10,000	10,000	10,000	10,000
Farmers Market Coordinator	-	7,250	-	-	-
Downtown Planters	5,000	5,000	6,000	-	-
Terrace Avenue Baskets	3,000	3,000	4,000	-	-
City Hall Landscape	20,000	-	-	-	-
Medians' Landscape	5,000	-	-	-	-
City Hall Community Garden	3,000	3,000	-	-	-
LTEs for Downtown Maintenance	6,500	6,500	10,000	10,000	10,000
Downtown Landscape and Maintenance ¹	-	-	8,500	18,500	18,500
Senior Center Roof Replacement	-	147,000	60,000	-	-
Total Expenses	72,000	216,750	109,250	78,500	78,500
Revenues					
Edward Jones Rent	9,432	9,708	9,708	10,000	10,000
Hubbard Activity Center	5,000	8,000	5,500	5,500	5,500
National Mustard Museum Loan Payments	6,000	6,000	6,000	6,000	6,000
Middleton Station Parking Lease	1,500	3,600	3,600	3,600	3,600
Total Revenues	21,932	27,308	24,808	25,100	25,100
Total Surplus/(Deficit)	(50,068)	(189,442)	(84,442)	(53,400)	(53,400)

¹ The Downtown Landscape and Maintenance line item includes the downtown planters, the Terrace Avenue baskets, and labor for installation and maintenance.



2017 Approved Capital Budget Items

Category	2017 Total Approved	Capital Borrowing	TIF	Fund Balance / Repl Fund	Grants / Other
Capital Projects Funds & TIF	4,954,280	3,999,930	926,850	-	27,500
Airport	30,000	-	30,000	-	-
Golf Course	360,000	-	-	-	360,000
Sewer Utility	237,500	-	-	-	237,500
Storm Water Utility	185,000	-	-	-	185,000
Water Utility	796,000	-	-	-	796,000
Fire District	190,950	-	-	190,950	-
Total	6,753,730	3,999,930	956,850	190,950	1,606,000

Department and Project	2017 Total Approved	Capital Borrowing	TIF	Fund Balance / Repl Fund	Grants / Other
Airport					
1 "Micro Master Plan" for NE Hangar Devel.	30,000	-	30,000	-	-
TOTAL	30,000	-	30,000	-	-
Building Inspection					
1 Scanning/Display Service for Plan Archive	12,350	12,350	-	-	-
2 City Hall Fire Panel and Building Access	25,000	25,000	-	-	-
TOTAL	37,350	37,350	-	-	-
Conservancy Lands					
1 Conservancy Lands Master Plan Update	20,000	20,000	-	-	-
2 Bock Community Forest - Restoration Mgmt	30,000	15,000	-	-	15,000
3 City Trail Network Devel. & Enhancements	209,175	209,175	-	-	-
TOTAL	259,175	244,175	-	-	15,000
EMS					
1 EMS Storage Cabinet & Training Rm Window	20,000	20,000	-	-	-
TOTAL	20,000	20,000	-	-	-
Fire					
1 Capital Replacement Fund	190,950	-	-	190,950	-
TOTAL	190,950	-	-	190,950	-
Golf Course					
1 Pump Station Upgrade	215,000	-	-	-	215,000
2 Large Tee Mower	40,000	-	-	-	40,000
3 Greens Rollers	40,000	-	-	-	40,000
4 Pleasant View Golf Course Patio Furniture	20,000	-	-	-	20,000
5 Pleasant View Golf Course Walk In Cooler	15,000	-	-	-	15,000
6 Enclosed Bedknife Grinder	25,000	-	-	-	25,000
7 Pleasant View Golf Course Water Heater	5,000	-	-	-	5,000
TOTAL	360,000	-	-	-	360,000



2017 City of Middleton Budget

Department and Project	2017 Total Approved	Capital Borrowing	TIF	Fund Balance / Repl Fund	Grants / Other
<u>Information Technology</u>					
1 City Wide Fiber Network	75,000	75,000	-	-	-
2 Meeting Rooms Technology Upgrades	30,000	30,000	-	-	-
4 Sire Document & Agenda Mgmt System Replacement	100,000	100,000	-	-	-
TOTAL	205,000	205,000	-	-	-
<u>Parks, Recreation & Forestry</u>					
1 General Citywide Playground Equip. Upgrades	35,000	35,000	-	-	-
3A Water Slide Repairs/Restoration	27,500	27,500	-	-	-
3B Sand Area Playground equipment repair	10,000	10,000	-	-	-
4 Emerald Ash Borer Program	197,400	197,400	-	-	-
5 Lakeview Porous Path Resurfacing	81,325	81,325	-	-	-
TOTAL	351,225	351,225	-	-	-
<u>Planning</u>					
1 Pleasant View Road Expansion	776,850	-	776,850	-	-
2 University & Parmenter Intersection Improve	150,000	-	150,000	-	-
3 Landmark Plaque Replacement	12,500	-	-	-	12,500
TOTAL	939,350	-	926,850	-	12,500
<u>Police</u>					
1 Squad Car Emerg. Lighting, Siren & Controller	82,950	82,950	-	-	-
TOTAL	82,950	82,950	-	-	-
<u>Public Works</u>					
1 University Ave. Reconstruction	1,500,000	1,500,000	-	-	-
3 Park Shores Ct Resurfacing	97,700	97,700	-	-	-
4 Sweeney Dr Resurfacing: Fortune Dr- S Terminus	23,300	23,300	-	-	-
5 Cardinal Dr Resurfacing	69,800	69,800	-	-	-
6 Amherst Rd Resurfacing	135,000	135,000	-	-	-
8 Middleton St Resurfacing University-Elmwood Ave	29,300	29,300	-	-	-
9 Bristol St Resurfacing: University Ave-Elmwood Ave	32,600	32,600	-	-	-
10 Crack Filling, Chip Sealing	165,000	165,000	-	-	-
13 Aerial Photography: Fly Dane Partnership	24,000	24,000	-	-	-
14 N Gammon Rd: Sidewalk Fortune-Tiedeman Pond	20,000	20,000	-	-	-
15 TIG Welder	7,785	7,785	-	-	-
18 CTH Q: RRFB at Shorecrest Dr.	8,000	8,000	-	-	-
TOTAL	2,112,485	2,112,485	-	-	-



2017 City of Middleton Budget

Department and Project	2017 Total Approved	Capital Borrowing	TIF	Fund Balance / Repl Fund	Grants / Other
<u>Sewer Utility</u>					
1 Sewer Main Replacement	192,500	-	-	-	192,500
2 Sewer Video Equipment	45,000	-	-	-	45,000
TOTAL	237,500	-	-	-	237,500
<u>Stormwater Utility</u>					
1 Pheasant Branch Bank Toe Stabilization	125,000	-	-	-	125,000
2 South Pond Dredging	60,000	-	-	-	60,000
TOTAL	185,000	-	-	-	185,000
<u>Vehicle and Equipment Replacement Plan</u>					
1 2017 Vehicle & Equipment Requests	884,445	884,445	-	-	-
TOTAL	884,445	884,445	-	-	-
<u>Water Resources</u>					
1 Adaptive Management / TMDL Compliance	62,300	62,300	-	-	-
TOTAL	62,300	62,300	-	-	-
<u>Water Utility</u>					
1 Water Meter Replacement	100,000	-	-	-	100,000
2 Tower #2 Cathodic Protection	55,000	-	-	-	55,000
3 Water Main Replacement	192,500	-	-	-	192,500
4 Water Utility Equipment - Pick Up Truck	50,000	-	-	-	50,000
5 Tower #2 Mixer	38,500	-	-	-	38,500
6 Elevated Tank Painting	220,000	-	-	-	220,000
7 Quarry Res Roof Membrane & Insulation Replace	140,000	-	-	-	140,000
TOTAL	796,000	-	-	-	796,000
TOTAL ALL DEPARTMENTS	6,753,730	3,999,930	956,850	190,950	1,606,000



2017 City of Middleton Budget

2017 VEHICLE AND CAPITAL EQUIPMENT CAPITAL - NEW AND REPLACEMENT

N/A = Number never assigned
 * = New Purchase - Number not yet assigned

Mechanic's Priority	Vehicle No.	Vehicle Year	Department	Description Normal Font = Existing; Bold = New	Budget Request	Approved Budget
1	555	2013	Police	Ford Taurus	\$ 45,215	\$ 45,215
2	5	2001	City Hall	Ford Crown Victoria	\$ 4,000	\$ 4,000
3	557	2013	Police	Ford Taurus	\$ 45,215	\$ 45,215
4	12	2004	City Hall	Ford Crown Victoria	\$ 4,000	\$ 4,000
5	22	2005	Streets	Elgin Street Sweeper	\$ 225,000	\$ 225,000
6	T-22	N/A	Streets	Roller Trailer	\$ 6,000	\$ 6,000
7	50	2006	Public Lands	John Deere Gator	\$ 15,900	\$ 15,900
8	52	2008	Public Lands	John Deere Gator	\$ 15,900	\$ 15,900
9	63	2012	Public Lands	John Deere Gator (replace electric w/ gas)	\$ 15,900	\$ 15,900
10	56	2008	Public Lands	Chevy 2500 Truck	\$ 31,700	\$ 31,700
11	N/A	2001	Streets	Graco Street Painter	\$ 15,000	\$ 15,000
12	M-7	2008	Public Lands	Ferris IS2002 Ball Diamond Mower	\$ 10,500	\$ 10,500
13	14	1998	Streets	Ford L8501 Single Axle Dump Truck	\$ 195,000	\$ 195,000
14	502	2009	Police	2009 Chevy Impala	\$ 37,650	\$ 37,650
15	46	2001	Streets	Vermeer Brush Chipper	\$ 60,000	\$ 60,000
16	N/A	2007	Streets	Bush Hog Pitch Bank Mower	\$ 11,500	\$ 11,500
17	51	2005	Public Lands	GMC 3500 Dump Truck with Box	\$ 53,525	\$ 53,525
18	N/A	2007	Community Service	Speed Alert Unit	\$ 15,525	\$ 15,525
19	9	2006	Public Lands	Chevy 1500 Half Ton Truck	\$ 31,700	\$ 31,700
20	551	2014	Police	Ford Taurus	\$ 45,215	\$ 45,215
21	18	2003	City Hall	Ford Crown Victoria	\$ 6,000	\$ -
22	M-5	2009	Public Lands	John Deere 1600 Turbo Wide Area Mower	\$ 53,700	\$ -
23	24	2004	Streets	Tarco Leaf Vac, 3,400 hrs	\$ 60,000	\$ -
24	T-23	1980	Streets	Painting Trailer	\$ 4,000	\$ -
25	17	2003	Streets	Sterling Tandem Dump Truck	\$ 235,000	\$ -
26	*	2017	Public Lands	2017 3/4 Ton Pickup	\$ 39,500	\$ -
27	*	2017	Community Service	Speed Alert Trailer	\$ 6,000	\$ -
28	39	1998	Streets	Ford L8501 Single Axle Dump Truck	\$ 195,000	\$ -
TOTAL					\$ 1,483,645	\$ 884,445

NOTES:

Vehicle and equipment budget requests were submitted by Lead Mechanic Brian Gebhard in priority order based on equipment age, use, mileage, repair history, etc.

Streets Roller trailer is listed as priority #6 mainly because of the new roller that was purchased in 2016 is much heavier than the old one which is pushing the capacity limit of the current trailer.

Public Lands John Deere Gators (priorities #7 - #9) are being used much more than in the past, and with their age they've been in the shop a lot more recently. The electric Gator has been a very high maintenance vehicle, and is proposed to be replaced with a gas model.



GENERAL FUND VEHICLE REPLACEMENT PLAN SUMMARY: 2017-2026

Department	Total Current Replacement Value	Average Annual Cost	2017	2018	2019	2020	2021	2022 to 2026
Administration	\$ 53,803	\$ 5,380	\$ -	\$ 35,639	\$ -	\$ -	\$ -	\$ 30,868
Inspection	103,071	10,307	4,000	23,043	-	-	-	65,862
Police	534,340	103,855	173,295	175,349	98,270	149,619	106,294	731,764
Public Works	2,666,530	229,437	490,000	930,020	441,788	16,490	11,928	1,087,885
Public Lands	1,164,642	129,625	175,125	397,442	117,503	7,766	104,057	819,492
TOTAL	\$ 4,522,386	\$ 478,605	\$ 842,420	\$ 1,561,494	\$ 657,562	\$ 173,875	\$ 222,279	\$ 2,735,871

Beginning Balance	-							
Plus Budget Allocation			884,445	1,561,494	657,562	173,875	222,279	2,735,871
Less Vehicle Replacements			(842,420)	-	-	-	-	-
Less Other Equipment Replacements			(42,025)	(1,561,494)	(657,562)	(173,875)	(222,279)	(2,735,871)
Less New Vehicle & Equipment Requests			-	-	-	-	-	-
Ending Balance			-	-	-	-	-	-

NON-GENERAL FUNDS VEHICLE REPLACEMENT PLAN SUMMARY: 2017-2026

Department	Total Current Replacement Value	Average Annual Cost	2017	2018	2019	2020	2021	2022 to 2026
Utilities	\$ 917,641	\$ 91,027	\$ 50,000	\$ 92,015	\$ 55,427	\$ -	\$ 49,097	\$ 850,056
Tourism	35,632	3,563	-	-	-	-	43,352	-
TOTAL	\$ 953,273	\$ 94,591	\$ 50,000	\$ 92,015	\$ 55,427	\$ -	\$ 92,449	\$ 850,056



2017 Approved Capital Budget Items by Account Number

Department and Project	Account Description	Account Number	Budget Amount
Airport			
1 "Micro Master Plan" for NE Hangar Devel.	Airport Improvements	401-5178-990	30,000
TOTAL			30,000
Building Inspection			
1 Scanning/Display Service for Plan Archive	Misc. Bldg. Insp. Proj: Contract. Svc.s	416-5910-005	12,350
2 City Hall Fire Panel and Building Access	Misc. Bldg. Insp. Proj: Capital Outlay	416-5910-800	25,000
TOTAL			37,350
Conservancy Lands			
1 Conservancy Lands Master Plan Update	Cons. Land Plan: Contractual Expenses	414-5127-005	20,000
2 Bock Community Forest - Restoration Mgmt	Bock Comm. Forest: Contractual Exp	414-5131-005	30,000
3 City Trail Network Devel. & Enhancements	City Trail Network: Contractual Expenses	414-5145-005	209,175
TOTAL			259,175
EMS			
1 EMS Storage Cabinet & Training Rm Window	Misc. EMS Projects: Capital Outlay	416-5100-800	20,000
TOTAL			20,000
Fire			
1 Capital Replacement Fund	General Fund Assigned Fund Balance	N/A	190,950
TOTAL			190,950
Golf Course			
1 Pump Station Upgrade	Capital Expenses: Capital Outlay	650-5550-800	215,000
2 Large Tee Mower	Capital Expenses: Capital Outlay	650-5550-800	40,000
3 Greens Rollers	Capital Expenses: Capital Outlay	650-5550-800	40,000
4 Pleasant View Golf Course Patio Furniture	Capital Expenses: Capital Outlay	650-5550-800	20,000
5 Pleasant View Golf Course Walk In Cooler	Capital Expenses: Capital Outlay	650-5550-800	15,000
6 Enclosed Bedknife Grinder	Capital Expenses: Capital Outlay	650-5550-800	25,000
7 Pleasant View Golf Course Water Heater	Capital Expenses: Capital Outlay	650-5550-800	5,000
TOTAL			360,000
Information Technology			
1 City Wide Fiber Network	IT Fiber Network: Capital Outlay	416-5510-800	75,000
2 Meeting Rooms Technology Upgrades	Misc. IT Projects: Capital Outlay	416-5500-800	30,000
4 Sire Document & Agenda Mgmt System Replacement	IT Document Mgmt.: Capital Outlay	416-5525-800	100,000
TOTAL			205,000
Parks, Recreation & Forestry			
1 General Citywide Playground Equip. Upgrades	Playground Equipment: Capital Outlay	414-5382-800	35,000
3A Water Slide Repairs/Restoration	Aquatic Center: Aquatic Capital Equip.	414-5316-800	27,500
3B Sand Area Playground equipment repair	Aquatic Center: Aquatic Capital Equip.	414-5316-800	10,000
4 Emerald Ash Borer Program	EAB Tree Removal: Contractual Expenses	414-5205-005	197,400
5 Lakeview Porous Path Resurfacing	Lakeview Other Exp: Contractual Exp	414-5321-005	81,325
TOTAL			351,225



2017 City of Middleton Budget

Department and Project	Account Description	Account Number	Budget Amount
Planning			
1 Pleasant View Road Expansion	Pleasant View Road: Design	401-5210-005	776,850
2 University & Parmenter Intersection Improve	University/Parmenter Int: Design	401-5215-005	150,000
3 Landmark Plaque Replacement	Other Tourism: City Branding	201-5538-980	12,500
TOTAL			939,350
Police			
1 Squad Car Emerg. Lighting, Siren & Controller	PD Capital Equipment: Capital Outlay	416-5380-800	82,950
TOTAL			82,950
Public Works			
1 University Ave. Reconstruction	University Avenue: Construction	412-5313-010	1,500,000
3 Park Shores Ct Resurfacing	Resurfacing Projects: Construction	412-5350-010	97,700
4 Sweeney Dr Resurfacing: Fortune Dr- S Terminus	Resurfacing Projects: Construction	412-5350-010	23,300
5 Cardinal Dr Resurfacing	Resurfacing Projects: Construction	412-5350-010	69,800
6 Amherst Rd Resurfacing	Resurfacing Projects: Construction	412-5350-010	135,000
8 Middleton St Resurfacing University-Elmwood Ave	Resurfacing Projects: Construction	412-5350-010	29,300
9 Bristol St Resurfacing: University Ave-Elmwood Ave	Resurfacing Projects: Construction	412-5350-010	32,600
10 Crack Filling, Chip Sealing	Chip/Slurry Seal: Construction	412-5315-010	165,000
13 Aerial Photography: Fly Dane Partnership	Fly Dane: Construction	412-5113-010	24,000
14 N Gammon Rd: Sidewalk Fortune-Tiedeman Pond	Other Sidewalks: Construction	412-5441-010	20,000
15 TIG Welder	Other Equipment: Capital Outlay	412-5810-800	7,785
18 CTH Q: RRFB at Shorecrest Dr.	Pedestrian Imp: Construction	412-5420-010	8,000
TOTAL			2,112,485
Sewer Utility			
1 Sewer Main Replacement	Main Replacement	620-6297-815	192,500
2 Sewer Video Equipment	Garage & Equipment	620-6297-825	45,000
TOTAL			237,500
Stormwater Utility			
1 Pheasant Branch Bank Toe Stabilization	Stream Bank Projects: Capital Outlay	630-5710-800	125,000
2 South Pond Dredging	Dredging Projects: Capital Outlay	630-5720-800	60,000
TOTAL			185,000
Vehicle and Equipment Replacement Plan			
1 2017 Vehicle & Equipment Requests	PW Capital Equipment: Capital Outlay	412-5805-800	512,500
2017 Vehicle & Equipment Requests	PL Capital Equipment: Capital Outlay	414-5380-800	175,125
2017 Vehicle & Equipment Requests	PD Squad Replacement: Capital Outlay	416-5305-800	173,295
2017 Vehicle & Equipment Requests	Other Vehicles: Capital Outlay	416-5820-800	8,000
2017 Vehicle & Equipment Requests	Community Services: Capital Outlay	416-5905-800	15,525
TOTAL			884,445
Water Resources			
1 Adaptive Management / TMDL Compliance	Yahara Basin Adapt Mgmt: Capital Outlay	412-5608-800	62,300
TOTAL			62,300



2017 City of Middleton Budget

Department and Project	Account Description	Account Number	Budget Amount
Water Utility			
1 Water Meter Replacement	New Meters	610-6197-840	100,000
2 Tower #2 Cathodic Protection	Dist Reserv & Standpipe	610-6197-830	55,000
3 Water Main Replacement	Water Main Replacement	610-6197-820	192,500
4 Water Utility Equipment - Pick Up Truck	Transportation Equipment	610-6197-815	50,000
5 Tower #2 Mixer	Dist Reserv & Standpipe	610-6197-830	38,500
6 Elevated Tank Painting	Dist Reserv & Standpipe	610-6197-830	220,000
7 Quarry Res Roof Membrane & Insulation Replace	Dist Reserv & Standpipe	610-6197-830	140,000
TOTAL			796,000
TOTAL ALL DEPARTMENTS			6,753,730



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

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Budget</u>	<u>2016</u> <u>Projected</u>	<u>2017</u> <u>Approved</u>
REVENUES				
Tax Increment	\$ 8,692,301	\$ 9,126,300	\$ 9,126,295	\$ 7,076,276
Greenway Assessments	189,008	300,000	177,030	177,030
Special Assessment Interest	79,383	-	49,568	37,176
Exempt Computer Aid	297,432	250,000	259,263	260,000
Other Revenues	-	-	75,000	-
Investment and Interest Income	39	25,000	30	25,000
Total Revenues	\$ 9,258,163	\$ 9,701,300	\$ 9,687,186	\$ 7,575,482
EXPENDITURES				
General				
Administration	2,500	-	150	-
Planning	171,620	200,000	300,000	200,000
Engineering	11,295	25,000	15,000	25,000
GIS	57,170	60,000	60,000	60,000
Legal	80,130	75,000	50,000	75,000
TID Cost Recovery	1,676,530	1,576,530	1,576,530	1,476,530
Debt Service				
Principal	-	-	-	1,880,000
Interest	-	-	-	224,576
Debt Issuance Costs	-	-	-	-
Capital Outlay & Incentives				
Capital Projects	2,571,391	221,715	1,300,000	5,926,850
Developer Payments	2,903,296	1,464,337	1,166,961	1,485,431
Total Expenditures	\$ 7,473,931	\$ 3,622,582	\$ 4,468,641	\$ 11,353,387
OTHER FINANCING SOURCES (USES)				
Long-term debt issues	-	-	-	-
Premium on debt issued	-	-	-	-
Transfer to Debt Service Fund	(2,105,804)	(2,108,833)	(2,108,833)	-
Donation to TID 5	-	-	-	-
Sale of Property	-	-	1,023,000	-
Other Transfers In (Out)	-	(400,000)	-	-
Total Other Sources (Uses)	(2,105,804)	(2,508,833)	(1,085,833)	-
NET CHANGE IN FUND BALANCE	(321,572)	3,569,885	4,132,712	(3,777,905)
FUND BALANCE				
Beginning Fund Balance	\$ 4,670,832	\$ 4,349,260	\$ 4,349,260	\$ 8,481,971
Ending Fund Balance	4,349,260	7,919,145	8,481,971	4,704,066
Less Advances to Other Funds	(4,047,412)	(4,447,412)	(4,669,375)	(4,688,853)
NET AVAILABLE FUND BALANCE	\$ 301,848	\$ 3,471,733	\$ 3,812,596	\$ 15,213



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

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Budget</u>	<u>2016</u> <u>Projected</u>	<u>2017</u> <u>Approved</u>
REVENUES				
Tax Increment	\$ 603,505	\$ 448,154	\$ 448,154	\$ 857,583
Special Assessments	-	-	-	-
Special Assessment Interest	-	-	-	-
Exempt Computer Aid	26,495	-	24,018	25,000
Other Revenues	266,250	-	-	-
Investment and Interest Income	27	-	30	-
Total Revenues	\$ 896,276	\$ 448,154	\$ 472,202	\$ 882,583
EXPENDITURES				
General				
Administration	150	-	150	-
Planning	22,794	25,000	25,000	25,000
Engineering	6,677	10,000	10,000	10,000
Legal	20,677	20,000	20,000	20,000
Debt Service				
Principal	-	-	-	353,611
Interest	-	-	-	218,701
Debt Issuance Costs	-	-	3,500	-
Capital Outlay & Incentives				
Capital Projects	280,702	-	97,802	-
Developer Payments	1,101,000	28,000	2,127,387	88,000
Total Expenditures	\$ 1,431,999	\$ 83,000	\$ 2,283,839	\$ 715,312
OTHER FINANCING SOURCES (USES)				
Long-term debt issues	-	-	2,100,000	-
Premium on debt issued	-	-	-	-
Transfer to Debt Service Fund	(139,735)	(139,735)	(139,735)	-
Donation to TID 5	-	-	-	-
Sale of Property	-	-	-	-
Other Transfers In (Out)	-	-	-	-
Total Other Sources (Uses)	(139,735)	(139,735)	1,960,265	-
NET CHANGE IN FUND BALANCE	(675,458)	225,419	148,628	167,271
FUND BALANCE				
Beginning Fund Balance	\$ 8,438	\$ (667,020)	\$ (667,020)	\$ (298,703)
Ending Fund Balance	(667,020)	(441,601)	(518,391)	(131,432)
Less Advances to Other Funds	-	-	-	-
NET AVAILABLE FUND BALANCE	\$ (667,020)	\$ (441,601)	\$ (518,391)	\$ (131,432)



2017 Debt Service Budget

The Debt Service Fund is used to account for the account for the payment of general long-term debt principal, interest, and related costs. Debt service for enterprise funds (Pleasant View Golf Course) are budgeted and paid from those funds. Prior to 2017, this budget also contained the City's Tax Increment Financing (TIF) debt and transfers from TIF Districts #3 and #5 to pay for the principal and interest on the TIF-related debt. Beginning in 2017, debt service payments for TIF-related debt is budgtd directly in each TIF fund.

Outstanding Debt Issues

Issue	Purpose	Maturity Year	Callable	Original Amount	Balance at 12/31/17
2008 A GO Refunding Bonds	Fire & EMS	2021	3/1/2018	5,250,000	340,000
2008 C GO Refunding Bonds	Golf Course	2021	3/1/2018	5,250,000	1,400,000
2010 Taxable GO Notes (BAB)	Capital	2017	No	2,010,000	-
2010 Taxable GO Ref Bds (BAB)	Police Station	2029	9/1/2020	10,110,000	7,350,000
2010 GO Refunding Bonds	TID #3	2020	9/1/2018	4,625,000	1,820,000
2010 Taxable GO Ref Bonds	TID #3	2020	9/1/2018	6,580,000	2,475,000
2011 GO Promissory Notes	Capital	2019	9/1/2017	2,500,000	1,265,000
2012 Taxable GO Notes	TID #3	2019	No	2,540,000	750,000
2012 GO Promissory Notes	Capital	2020	No	2,015,000	795,000
2012 GO Promissory Notes	Capital/TID #3	2022	9/1/2020	4,500,000	2,520,000
2012 Taxable GO Notes	TID #5	2032	9/1/2022	5,110,000	4,840,000
2013 GO Promissory Notes	Capital/MOC	2023	2/1/2021	4,000,000	3,010,000
2014 GO Promissory Notes	Capital	2022	2/1/2020	2,000,000	1,265,000
2015 GO Refunding Bonds	MOC	2032	9/1/2025	6,500,000	6,500,000
2015 GO Promissory Notes	Capital	2023	2/1/2021	3,000,000	2,565,000
2015 GO Promissory Notes	Capital	2017	No	1,875,000	-
2016 State Trust Fund Loan	TID #5	2034	Yes	2,100,000	2,016,389
2016 GO Refunding Bonds	Fire & EMS	2027	2/1/2024	3,900,000	3,865,000
TOTAL				73,865,000	42,776,389

Legal Debt Limit

2016 Total Equalized Valuation as Certified by WI Dept. of Revenue	\$ 3,143,766,900
<u>Legal Debt Limit as Percentage of Equalized Valuation</u>	<u>5%</u>
Allowable Debt Limit as of 12/31/2016	\$ 157,188,345
General Obligation Debt Outstanding as of 12/31/2016	\$ 49,030,000
Available Debt Capacity Under Legal Limit	\$ 108,158,345
Percent of Legal Debt Limit Incurred	31.2%



2017 City of Middleton Budget

General Debt Service Budget Summary (Fund 300)

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Adopted Budget</u>	<u>2016</u> <u>Amended Budget</u>	<u>2017</u> <u>Requested</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ 4,437,499
BAB Interest Subsidy	150,548	142,891	142,891	133,167
Police Impact Fees	-	128,585	128,585	75,000
Fire/EMS Impact Fees	-	128,585	128,585	75,000
Interest	-	-	-	-
Total Revenues	\$ 150,548	\$ 400,061	\$ 400,061	\$ 4,720,666
EXPENDITURES				
Principal - General	3,696,667	3,836,682	3,836,682	3,720,000
Principal - Refunding	8,350,000	-	-	-
Principal - TID 3	1,803,333	1,843,318	1,843,318	-
Principal - TID 5	-	-	-	-
Interest - General	1,167,264	1,085,318	1,085,318	1,000,666
Interest - TID 3	300,787	265,515	265,515	-
Interest - TID 5	139,735	139,735	139,735	-
Debt Issuance Costs	170,241	-	-	-
Total Expenditures	\$ 15,628,027	\$ 7,170,568	\$ 7,170,568	\$ 4,720,666
Excess (deficiency) of revenues over expenditures	\$ (15,477,479)	\$ (6,770,507)	\$ (6,770,507)	-
OTHER FINANCING SOURCES (USES)				
Long-term debt issues	8,375,000	-	-	-
Premium on debt issued	391,581	-	-	-
Transfer from General Fund	4,363,261	4,521,939	3,566,319	-
Transfer from TID 3	2,105,804	2,108,833	2,108,833	-
Transfer from TID 5	139,735	139,735	139,735	-
Transfer from Capital Project Funds	-	-	955,620	-
Discount and Issuance Costs	-	-	-	-
Operating transfers in/(out)	-	-	-	-
Total Other Financing Sources (Uses)	15,375,381	6,770,507	6,770,507	-
Excess (Deficit) of Sources vs. Uses of Funds	(102,098)	-	-	-
FUND BALANCE				
Beginning of Year	\$ 129,776	\$ 27,678	\$ 27,678	\$ 27,678
End of Year	\$ 27,678	\$ 27,678	\$ 27,678	\$ 27,678



2017 DEBT SERVICE PAYMENTS BY ISSUE AND CATEGORY

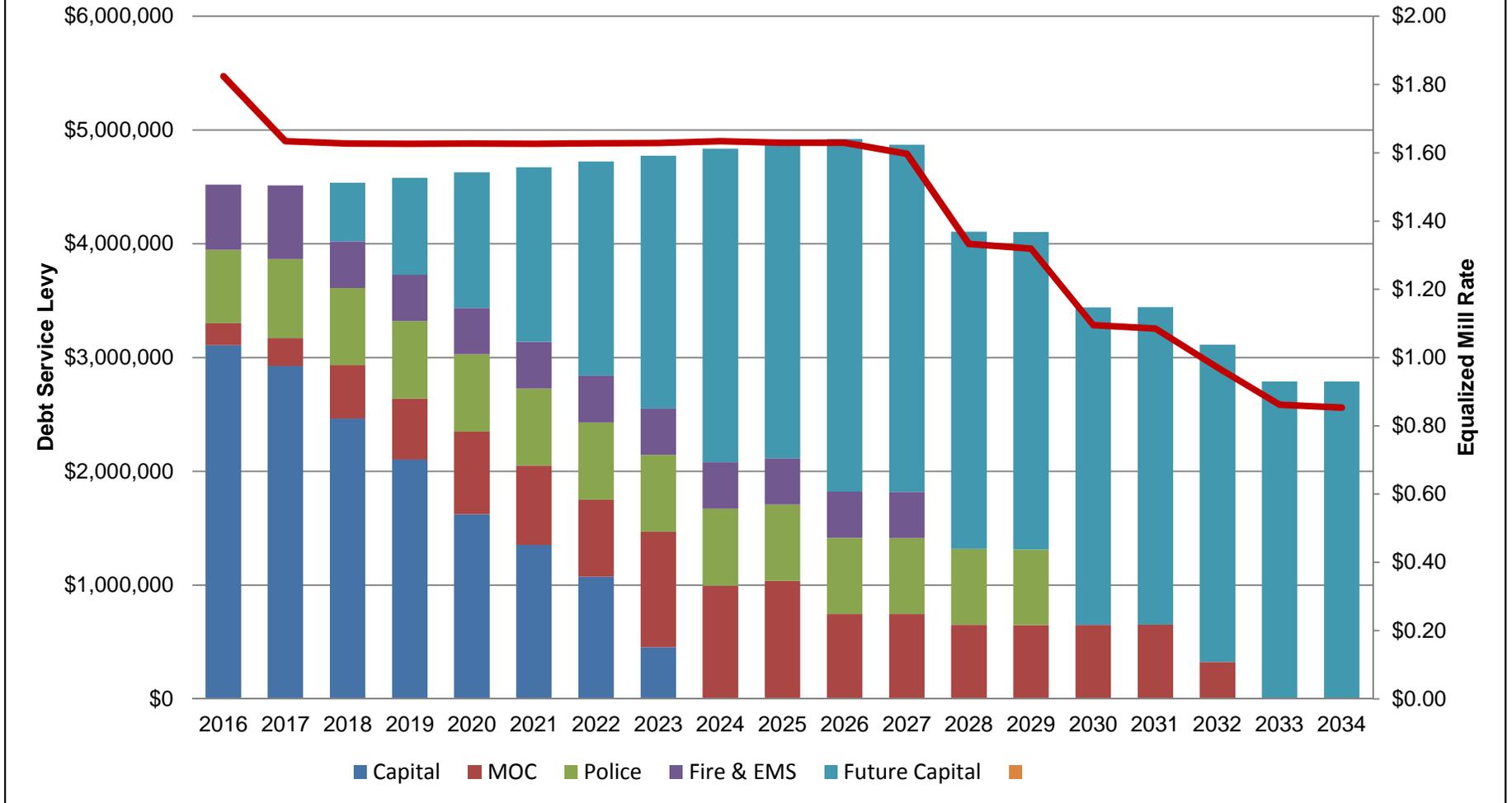
Issue	General Debt			Golf Course			TID #3			TID #5		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2008 A GO Refunding Bonds	500,000	33,600	533,600	-	-	-	-	-	-	-	-	-
2008 C GO Refunding Bonds	-	-	-	300,000	66,875	366,875	-	-	-	-	-	-
2010 Taxable GO Notes (BAB)	160,000	6,080	166,080	-	-	-	-	-	-	-	-	-
2010 Taxable GO Ref Bds (BAB)	500,000	402,598	902,598	-	-	-	-	-	-	-	-	-
2010 GO Refunding Bonds	-	-	-	-	-	-	575,000	84,200	659,200	-	-	-
2010 Taxable GO Ref Bonds	-	-	-	-	-	-	780,000	105,433	885,433	-	-	-
2011 GO Promissory Notes	335,000	48,000	383,000	-	-	-	-	-	-	-	-	-
2012 Taxable GO Notes	-	-	-	-	-	-	370,000	15,043	385,043	-	-	-
2012 GO Promissory Notes	250,000	22,238	272,238	-	-	-	-	-	-	-	-	-
2012 GO Promissory Notes	315,000	39,900	354,900	-	-	-	155,000	19,900	174,900	-	-	-
2012 Taxable GO Notes	-	-	-	-	-	-	-	-	-	270,000	139,735	409,735
2013 GO Promissory Notes	235,000	88,000	323,000	-	-	-	-	-	-	-	-	-
2014 GO Promissory Notes	240,000	32,950	272,950	-	-	-	-	-	-	-	-	-
2015 GO Refunding Bonds	-	186,850	186,850	-	-	-	-	-	-	-	-	-
2015 GO Promissory Notes	205,000	53,350	258,350	-	-	-	-	-	-	-	-	-
2015 GO Promissory Notes	945,000	9,450	954,450	-	-	-	-	-	-	-	-	-
2016 State Trust Fund Loan	-	-	-	-	-	-	-	-	-	83,611	78,966	162,577
2016 GO Refunding Bonds	35,000	77,650	112,650	-	-	-	-	-	-	-	-	-
TOTAL	\$ 3,720,000	\$ 1,000,666	\$ 4,720,666	\$ 300,000	\$ 66,875	\$ 366,875	\$ 1,880,000	\$ 224,576	\$ 2,104,576	\$ 353,611	\$ 218,701	\$ 572,312



EXISTING DEBT SERVICE (PRINCIPAL AND INTEREST) BY CATEGORY AND YEAR

CALENDAR YEAR	GENERAL CAPITAL	MOC	POLICE STATION	FIRE & EMS STATIONS	TOTAL LEVY SUPPOTED	GOLF COURSE	TIF DISTRICT #3	TIF DISTRICT #5	TOTAL DEBT SERVICE
2017	\$ 2,927,218	\$ 244,600	\$ 902,598	\$ 646,250	\$ 4,720,666	\$ 366,875	\$ 2,104,576	\$ 572,312	\$ 7,764,428
2018	2,464,638	467,350	898,598	465,550	4,296,136	354,125	2,098,319	574,477	7,323,056
2019	2,104,688	535,600	891,710	462,700	3,994,698	439,250	2,092,232	575,902	7,102,081
2020	1,622,250	726,600	883,390	464,800	3,697,040	422,050	1,722,563	571,422	6,413,075
2021	1,351,725	697,925	873,320	466,700	3,389,670	306,675	176,900	571,242	4,444,487
2022	1,074,275	675,225	866,160	468,400	3,084,060	-	178,500	575,400	3,837,960
2023	454,500	1,014,575	852,160	464,950	2,786,185	-	-	573,615	3,359,800
2024	-	995,550	841,518	466,350	2,303,418	-	-	571,115	2,874,533
2025	-	1,035,800	828,923	462,600	2,327,323	-	-	572,880	2,900,203
2026	-	744,100	819,315	463,700	2,027,115	-	-	573,902	2,601,017
2027	-	745,350	802,355	464,600	2,012,305	-	-	574,152	2,586,457
2028	-	651,000	788,595	-	1,439,595	-	-	573,600	2,013,195
2029	-	648,900	772,705	-	1,421,605	-	-	572,215	1,993,820
2030	-	651,350	-	-	651,350	-	-	574,967	1,226,317
2031	-	653,200	-	-	653,200	-	-	571,647	1,224,847
2032	-	324,450	-	-	324,450	-	-	572,587	897,037
2033	-	-	-	-	-	-	-	162,577	162,577
2034	-	-	-	-	-	-	-	162,577	162,577
TOTAL	\$ 11,999,293	\$ 10,811,575	\$ 11,021,347	\$ 5,296,600	\$ 39,128,815	\$ 1,888,975	\$ 8,373,088	\$ 9,496,593	\$ 58,887,470

Projected Debt Service Levy & Equalized Mill Rate: \$4.0 million in 2017 followed by \$2.5 Million Average Annual Capital Borrowing



Budget Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Debt Service Levy	\$4.52 M	\$4.51 M	\$4.54 M	\$4.58 M	\$4.63 M	\$4.67 M	\$4.72 M	\$4.77 M	\$4.84 M	\$4.87 M	\$4.92 M
Debt Service Mill Rate	\$ 1.82	\$ 1.63	\$ 1.63	\$ 1.63	\$ 1.63	\$ 1.63	\$ 1.63	\$ 1.63	\$ 1.63	\$ 1.63	\$ 1.63

* Assumes \$4,000,000 capital borrowing in 2017 and additional annual capital borrowing of \$2,500,000 per year with an annual 1.0% increase in non-TID equalized value.

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2017 City of Middleton Budget

WATER UTILITY REVENUES

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WATER SALES REVENUE								
610-4601-00	UNMETERED SALES-GEN CUSTOMERS	-	-	-	-	-	-	-
610-4610-00	METERED SALES-GEN CUSTOMERS	-	-	-	-	-	-	-
610-4611-00	METERED SALES-RESIDENTIAL	720,000	787,221	1,044,094	472,580	1,059,755	1,059,755	1,059,755
610-4612-00	METERED SALES-COMMERCIAL	605,000	465,213	713,663	248,236	724,368	724,368	724,368
610-4613-00	METERED SALES-INDUSTRIAL	110,000	130,929	157,006	74,192	159,361	159,361	159,361
610-4614-00	METERED SALES - MULTI FAMILY	-	235,219	285,465	142,491	289,747	289,747	289,747
610-4620-00	PRIVATE FIRE PROTECTION	72,000	80,104	107,049	43,147	108,655	108,655	108,655
610-4630-00	PUBLIC FIRE PROTECTION	437,391	437,391	471,110	-	478,177	478,177	478,177
610-4640-00	OTHER SALES TO PUBLIC AUTHORIT	35,000	52,582	64,230	22,001	65,193	65,193	65,193
	TOTAL	1,979,391	2,188,658	2,842,617	1,002,647	2,885,256	2,885,256	2,885,256
MISCELLANEOUS REVENUES								
610-4701-00	FORFEITED DISCOUNTS	3,000	4,749	4,000	2,996	4,000	4,000	4,000
610-4710-00	MISC SERVICE REVENUE	5,000	2,839	5,000	595	5,000	5,000	5,000
610-4720-00	RENT FROM WATER PROPERTY	100,000	111,735	115,000	58,234	105,000	105,000	105,000
610-4740-00	OTHER OPERATING REVENUE	10,000	415	5,000	-	5,000	5,000	5,000
	TOTAL	118,000	119,738	129,000	61,824	119,000	119,000	119,000
INTEREST & OTHER FINANCING SOURCES								
610-4210-00	CONTRIBUTIONS IN AID OF CONSTU	-	333,470	-	-	-	-	-
610-4210-01	CAPITAL CONTRIBUTED BY MUNI	-	201,285	-	-	-	-	-
610-4250-00	AMORTIZATION OF PSC LIABILITY	-	-	-	-	-	-	-
610-4290-00	INTEREST & DIVIDEND INCOME	20,000	1,133	1,300	1,392	2,500	2,500	2,500
610-4290-03	CREDIT CARD REBATE PROGRAM	-	5,077	5,077	-	5,000	5,000	5,000
610-4291-00	MISCELLANEOUS INCOME	3,000	1,166	3,000	2,427	3,000	3,000	3,000
	TOTAL	23,000	542,132	9,377	3,818	10,500	10,500	10,500
TOTAL WATER UTILITY REVENUES		2,120,391	2,850,528	2,980,994	1,068,290	3,014,756	3,014,756	3,014,756



2017 City of Middleton Budget

WATER UTILITY EXPENDITURES

SOURCE OF SUPPLY	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES							
610-6160-110 SALARIES-FULL-TIME (601)	43,316	47,710	43,766	16,066	76,150	76,150	77,319
610-6160-117 OVERTIME	-	-	-	-	-	-	-
610-6160-135 LONGEVITY	6,775	5,831	6,169	-	6,049	6,049	6,140
TOTAL	50,091	53,541	49,935	16,066	82,199	82,199	83,459
PERSONNEL BENEFITS							
610-6160-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
610-6160-192 RETIREMENT	-	(396)	-	-	-	-	-
610-6160-193 FICA	-	446	-	-	588	588	597
610-6160-194 HEALTH INSURANCE	-	-	-	-	-	-	-
610-6160-195 DENTAL INSURANCE	-	-	-	-	-	-	-
TOTAL	-	50	-	-	588	588	597
OPERATING EXPENSES							
610-6160-220 SUPPLIES & EXPENSES (603)	11,180	5,792	11,180	4,942	11,180	11,180	11,180
610-6160-410 MAINTENANCE (617): PPE	1,000	816	1,000	410	1,000	1,000	1,000
TOTAL	12,180	6,608	12,180	5,352	12,180	12,180	12,180
TOTAL SOURCE OF SUPPLY	62,271	60,199	62,115	21,418	94,967	94,967	96,236
PUMPING							
WAGES							
610-6162-110 SALARIES-FULL-TIME (624)	2,500	2,529	-	3,843	4,036	4,036	4,098
610-6162-117 OVERTIME	-	-	-	-	-	-	-
TOTAL	2,500	2,529	-	3,843	4,036	4,036	4,098
PERSONNEL BENEFITS							
610-6162-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
610-6162-192 RETIREMENT	-	-	-	-	-	-	-
610-6162-193 FICA	-	-	-	-	-	-	-
610-6162-194 HEALTH INSURANCE	-	-	-	-	-	-	-
610-6162-195 DENTAL INSURANCE	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
OPERATING EXPENSES							
610-6162-210 PURCHASED POWER (623)	220,000	251,820	220,000	117,613	240,000	240,000	240,000
610-6162-220 SUPPLIES & EXPENSES (626)	1,045	1,638	1,045	3,164	1,500	1,500	1,500
610-6162-410 MAINTENANCE (633)	4,764	5,736	4,800	2,858	4,800	4,800	4,800
TOTAL	225,809	259,195	225,845	123,634	246,300	246,300	246,300
TOTAL PUMPING	228,309	261,724	225,845	127,477	250,336	250,336	250,398



2017 City of Middleton Budget

WATER UTILITY EXPENDITURES

	2015		2016		2017			
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
WATER TREATMENT								
WAGES								
610-6163-110	SALARIES-FULL-TIME (642)	2,000	14,006	639	14,208	22,355	22,355	22,698
610-6163-117	OVERTIME	-	-	-	-	-	-	-
	TOTAL	2,000	14,006	639	14,208	22,355	22,355	22,698
PERSONNEL BENEFITS								
610-6163-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
610-6163-192	RETIREMENT	-	-	-	-	-	-	-
610-6163-193	FICA	-	-	-	-	-	-	-
610-6163-194	HEALTH INSURANCE	-	-	-	-	-	-	-
610-6163-195	DENTAL INSURANCE	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-
OPERATING EXPENSES								
610-6163-220	SUPPLIES & EXPENSES (643)	15,000	22,574	15,000	9,446	15,000	15,000	15,000
610-6163-230	CHEMICALS (641)	25,000	26,185	25,000	13,095	30,000	30,000	30,000
610-6163-410	MAINTENANCE (652)	7,500	2,737	7,500	-	7,500	7,500	7,500
	TOTAL	47,500	51,497	47,500	22,541	52,500	52,500	52,500
TOTAL WATER TREATMENT		49,500	65,503	48,139	36,749	74,855	74,855	75,198
TRANSMISSION & DISTRIBUTION								
WAGES								
610-6164-110	SALARIES-FULL-TIME (660)	181,860	112,441	244,828	-	179,467	179,467	182,221
610-6164-111	LABOR RES. & STANDPIPE (661)	-	2,969	-	1,852	-	-	-
610-6164-112	LABOR - MAINS (662)	-	29,101	-	20,680	-	-	-
610-6164-113	LABOR - SERVICES (662)	-	12,472	-	10,997	-	-	-
610-6164-114	LABOR - METERS (663)	-	5,386	-	11,578	-	-	-
610-6164-115	LABOR - HYDRANTS (662)	-	4,772	-	3,810	-	-	-
610-6164-117	OVERTIME	-	19,942	-	2,362	10,000	10,000	10,000
	TOTAL	181,860	187,083	244,828	51,278	189,467	189,467	192,221
PERSONNEL BENEFITS								
610-6164-190	FRINGE BENEFITS-OTHER	-	7,331	-	9,451	-	-	-
610-6164-192	RETIREMENT	-	-	-	-	-	-	-
610-6164-193	FICA	-	-	-	-	-	-	-
610-6164-194	HEALTH INSURANCE	-	-	-	-	-	-	-
610-6164-195	DENTAL INSURANCE	-	-	-	-	-	-	-
	TOTAL	-	7,331	-	9,451	-	-	-
OPERATING EXPENSES								
610-6164-220	SUPPLIES & EXPENSES (665)	16,805	35,850	20,000	23,447	30,000	30,000	30,000
610-6164-410	MAINT (DO NOT USE)	-	-	-	-	-	-	-
610-6164-411	MAINT RES. & STANDPIPE (672)	2,525	4,863	5,000	1,632	5,000	5,000	5,000
610-6164-412	MAINT - MAINS (673)	50,000	53,072	75,000	11,630	75,000	75,000	75,000
610-6164-413	MAINT - SERVICES (675)	6,000	26,552	10,000	6,965	10,000	10,000	10,000
610-6164-414	MAINT - METERS (676)	4,728	10,618	6,000	9,703	10,000	10,000	10,000
610-6164-415	MAINT - HYDRANTS (677)	15,000	13,306	15,000	2,200	15,000	15,000	15,000
	TOTAL	95,058	144,261	131,000	55,576	145,000	145,000	145,000
TOTAL TRANSMISSION & DISTRIBUTION		276,918	338,675	375,828	116,305	334,467	334,467	337,221



2017 City of Middleton Budget

WATER UTILITY EXPENDITURES

	2015		2016		2017			
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
CUSTOMER ACCOUNT EXPENSE								
WAGES								
610-6190-110	SALARIES-FULL-TIME (901)	30,756	15,825	32,671	-	25,258	25,258	25,646
610-6190-111	SALARIES-FULL-TIME CREW (902)	-	2,600	-	1,920	-	-	-
610-6190-117	OVERTIME	-	-	-	-	-	-	-
610-6190-130	ACCTG & CLTG LABOR (903)	4,848	14,332	727	15,475	-	-	-
	TOTAL	35,604	32,757	33,398	17,395	25,258	25,258	25,646
PERSONNEL BENEFITS								
610-6190-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
610-6190-192	RETIREMENT	-	-	-	-	-	-	-
610-6190-193	FICA	-	-	-	-	-	-	-
610-6190-194	HEALTH INSURANCE	-	-	-	-	-	-	-
610-6190-195	DENTAL INSURANCE	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-
OPERATING EXPENSES								
610-6190-220	SUPPLIES & EXPENSES (905)	10,342	9,830	9,000	10,405	10,000	10,000	10,000
610-6190-221	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-
	TOTAL	10,342	9,830	9,000	10,405	10,000	10,000	10,000
TOTAL CUSTOMER ACCOUNT EXPENSE		45,946	42,587	42,398	27,800	35,258	35,258	35,646

ADMINISTRATIVE & GENERAL

WAGES								
610-6192-110	SALARIES-FULL-TIME (920)	27,604	52,504	28,178	36,288	83,801	83,801	85,087
610-6192-111	SALARIES-SEASONAL	-	-	-	-	6,000	6,000	6,000
610-6192-117	OVERTIME	-	-	-	-	-	-	-
610-6192-135	LONGEVITY	-	-	-	-	-	-	-
	TOTAL	27,604	52,504	28,178	36,288	89,801	89,801	91,087
PERSONNEL BENEFITS								
610-6192-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
610-6192-192	RETIREMENT (926)	20,257	33,532	27,196	17,832	27,210	27,210	27,618
610-6192-193	FICA	23,443	22,758	27,372	10,784	30,023	30,023	30,473
610-6192-194	HEALTH INSURANCE (926)	58,223	67,181	58,223	37,696	59,412	59,412	59,412
610-6192-195	DENTAL INSURANCE (926)	9,171	9,058	9,171	6,144	6,859	6,660	6,660
610-6192-199	EMPLOYEE HEALTH CONTRIB.(1%)	-	-	-	-	-	-	-
	TOTAL	111,094	132,528	121,962	72,456	123,504	123,305	124,163
OPERATING EXPENSES								
610-6192-210	OFFICE SUPPLIES (921)	5,000	6,418	5,000	5,362	6,500	6,500	6,500
610-6192-222	INSURANCE	10,000	-	-	-	25,000	25,000	25,000
610-6192-223	INJURIES & DAMAGES	-	-	-	-	-	-	-
610-6192-224	REGULATORY COMM. EXP (928)	2,294	5,222	3,000	-	3,000	3,000	3,000
610-6192-310	OUTSIDE SERVICES (923)	40,000	65,670	40,000	42,296	40,000	40,000	40,000
610-6192-320	TRANSPORTATION EXPENSES (930)	32,210	41,631	40,000	10,729	40,000	40,000	40,000
610-6192-410	MAINT - GENERAL PLANT (932)	3,000	759	3,000	139	3,000	3,000	3,000
610-6192-490	MISC GENERAL EXPENSES (930)	15,000	3,868	5,500	1,705	5,500	5,500	5,500
610-6192-990	GEN FUND COST RECOVERY	69,525	67,500	67,500	-	67,500	67,500	67,500
610-6192-991	RESIDENT TOILET REBATE (906)	-	8,573	20,000	3,898	20,000	20,000	20,000
610-6192-992	COMM WATER AUDIT REBATE (906)	-	396	20,000	187	20,000	20,000	20,000
610-6192-998	PERSONNEL CONTINGENCY	-	-	-	-	6,960	6,960	6,960
	TOTAL	177,029	200,037	204,000	64,316	237,460	237,460	237,460
TOTAL ADMINISTRATIVE & GENERAL		315,727	385,069	354,140	173,060	450,765	450,566	452,710



2017 City of Middleton Budget

WATER UTILITY EXPENDITURES

	2015		2016		2017			
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
OTHER EXPENSES								
DEPRECIATION & TAXES								
610-4020-990	DEPRECIATION	325,000	357,795	433,300	-	433,300	433,300	433,300
610-4020-992	DEPREC ON CONTRIBUTED PLANT	133,000	157,319	154,389	-	154,389	154,389	154,389
610-4080-990	TAXES	400,000	463,070	449,917	-	525,000	525,000	525,000
	TOTAL	858,000	978,184	1,037,606	-	1,112,689	1,112,689	1,112,689
INTEREST & DEBT EXPENSE								
610-6193-990	INTEREST ON DEBT TO MUNICIPAL	-	-	-	-	-	-	-
610-6194-990	AMORTIZATION OF BOND DISCOUNT	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-
OTHER EXPENSES & TRANSFERS								
610-6195-998	TRANSFER TO DEBT FD 300	-	-	-	-	-	-	-
610-6195-999	TRANSFER OUT	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-
WATER CAPITAL EXPENSES								
610-6197-810	WELL REHAB & CONST (3140)	216,000	0	216,000	11,775	-	-	-
610-6197-812	WATER TREATMENT EQUIP. (3320)	-	0	-	6,818	-	-	-
610-6197-815	TRANSPORTATION EQUIP (3920)	81,000	(0)	78,924	35,414	50,000	50,000	50,000
610-6197-820	WATER MAIN REPL (3430)	81,000	(0)	440,000	507,628	192,500	192,500	192,500
610-6197-825	OTHER TRANSM & DIST (3490)	43,200	-	-	-	-	-	-
610-6197-830	DIST RESERV & STANDPIPE (3420)	54,000	-	-	-	453,500	453,500	453,500
610-6197-835	SCADA EQUIP (3971)	125,000	(0)	-	-	-	-	-
610-6197-840	NEW METERS (3460-01)	-	0	100,000	37,126	100,000	100,000	100,000
610-6197-845	HYDRANTS (3480)	-	(0)	-	-	-	-	-
610-6197-850	GARAGE & EQUIP (3710)	-	1	-	-	-	-	-
	TOTAL	600,200	2	834,924	598,761	796,000	796,000	796,000
TOTAL OTHER EXPENSES		1,458,200	978,185	1,872,530	598,761	1,908,689	1,908,689	1,908,689
TOTAL WATER UTILITY EXPENDITURES		2,436,871	2,131,942	2,980,995	1,101,570	3,149,337	3,149,138	3,156,098



2017 City of Middleton Budget

SEWER UTILITY REVENUES

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
SEWER SALES REVENUE								
620-4610-00	SEWERAGE SERVICE-RESIDENTIAL	942,776	1,074,049	1,239,527	563,732	1,251,922	1,251,922	1,251,922
620-4620-00	SEWERAGE SERVICE-COMMERCIAL	770,416	822,434	1,012,915	438,659	1,023,044	1,023,044	1,023,044
620-4630-00	SEWERAGE SERVICE-INDUSTRIAL	164,960	220,877	216,883	96,911	219,052	219,052	219,052
620-4640-00	REVENUES FROM PUBLIC AUTHORITY	36,516	44,380	48,010	22,893	48,490	48,490	48,490
	TOTAL	1,914,668	2,161,739	2,517,335	1,122,195	2,542,508	2,542,508	2,542,508
INTEREST & MISCELLANEOUS REVENUE								
620-4210-00	CONTRIBUTIONS IN AID CONSTRUCTION	-	454,349	-	-	-	-	-
620-4290-00	INTEREST & DIVIDEND INCOME	15,723	11,388	10,670	3,599	11,000	11,000	11,000
620-4290-03	CREDIT CARD REBATE PROGRAM	-	993	-	-	-	-	-
620-4820-00	FORFEITED DISCOUNTS	-	-	-	-	-	-	-
620-4850-00	MISCELLANEOUS OPERATING REVENUE	-	201	-	2,427	-	-	-
	TOTAL	15,723	466,930	10,670	6,026	11,000	11,000	11,000
TOTAL SEWER UTILITY REVENUES		1,930,391	2,628,669	2,528,005	1,128,221	2,553,508	2,553,508	2,553,508



2017 City of Middleton Budget

SEWER UTILITY EXPENDITURES

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATION EXPENSES								
WAGES								
620-6282-110	SALARIES-FULL-TIME	27,309	41,234	41,574	26,018	27,674	27,674	28,099
620-6282-117	OVERTIME	-	-	-	-	-	-	-
620-6282-135	LONGEVITY	4,887	5,831	6,619	-	6,049	6,049	6,140
	TOTAL	32,196	47,065	48,193	26,018	33,723	33,723	34,239
PERSONNEL BENEFITS								
620-6282-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
620-6282-192	RETIREMENT	-	(397)	-	-	-	-	-
620-6282-193	FICA	-	446	-	-	305	305	310
620-6282-194	HEALTH INSURANCE	-	-	-	-	-	-	-
620-6282-195	DENTAL INSURANCE	-	-	-	-	-	-	-
	TOTAL	-	50	-	-	305	305	310
OPERATING EXPENSES								
620-6282-220	SUPPLIES & EXPENSES	50,000	18,802	50,000	34,497	50,000	50,000	50,000
620-6282-230	OTHER CHEMICALS FOR SEWERAGE	592	-	2,500	-	2,500	2,500	2,500
620-6282-320	TRANSPORTATION EXPENSES	20,000	32,448	30,000	8,656	30,000	30,000	30,000
620-6282-330	MMSD FEES	1,550,000	1,464,561	1,550,000	862,828	1,705,000	1,705,000	1,705,000
620-6282-420	POWER & FUEL - PUMPING: PPE	24,838	22,912	25,000	12,342	25,000	25,000	25,000
	TOTAL	1,645,430	1,538,722	1,657,500	918,322	1,812,500	1,812,500	1,812,500
TOTAL OPERATION EXPENSES		1,677,626	1,585,837	1,705,693	944,340	1,846,528	1,846,528	1,847,049
MAINTENANCE EXPENSES								
WAGES								
620-6283-110	SALARIES- FULL TIME	26,036	36,786	26,577	44,328	24,688	24,688	25,067
620-6283-117	OVERTIME	-	-	-	-	-	-	-
	TOTAL	26,036	36,786	26,577	44,328	24,688	24,688	25,067
PERSONNEL BENEFITS								
	TOTAL	-	-	-	-	-	-	-
OPERATING EXPENSES								
620-6283-414	MAINT - METERS	3,950	14,401	3,690	21,173	5,000	5,000	5,000
620-6283-415	MAINT - SEWAGE COLLECTION SYST	25,000	21,197	25,000	9,530	25,000	25,000	25,000
620-6283-416	MAINT - COLLECTION SYS PUMP EQ	15,000	4,316	16,000	48,607	16,000	16,000	16,000
620-6283-417	MAINT - GEN PLANT STRUCT & EQU	3,000	4,405	3,000	4,643	5,000	5,000	5,000
	TOTAL	46,950	44,319	47,690	83,953	51,000	51,000	51,000
TOTAL MAINTENANCE EXPENSES		72,986	81,105	74,267	128,281	75,688	75,688	76,067



2017 City of Middleton Budget

SEWER UTILITY EXPENDITURES

	2015		2016		2017			
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
CUSTOMER ACCOUNT EXPENSES								
WAGES								
620-6284-110	METER READING LABOR	30,000	33,158	31,900	17,951	22,253	22,253	22,595
620-6284-117	OVERTIME	-	-	-	-	-	-	-
620-6284-130	BILLING, COLLECT, ACCTG EXP	8,000	9,430	8,000	7,045	-	-	-
	TOTAL	38,000	42,588	39,900	24,997	22,253	22,253	22,595
PERSONNEL BENEFITS								
620-6284-192	RETIREMENT	-	-	-	-	-	-	-
620-6284-193	FICA	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-
TOTAL CUSTOMER ACCOUNT EXPENSES		38,000	42,588	39,900	24,997	22,253	22,253	22,595
ADMINISTRATIVE & GENERAL								
WAGES								
620-6285-110	SALARIES-FULL-TIME	70,000	83,055	71,442	39,750	55,741	55,741	56,596
620-6285-111	SALARIES-SEASONAL	-	-	-	-	6,000	6,000	6,000
620-6285-117	OVERTIME	-	-	-	-	-	-	-
	TOTAL	70,000	83,055	71,442	39,750	61,741	61,741	62,596
PERSONNEL BENEFITS								
620-6285-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
620-6285-192	RETIREMENT	22,884	4,797	8,777	174	9,070	9,070	9,206
620-6285-193	FICA	13,089	14,492	13,531	10,185	9,899	9,899	10,047
620-6285-194	HEALTH INSURANCE	33,744	24,783	18,719	10,430	59,412	59,412	59,412
620-6285-195	DENTAL INSURANCE	5,149	3,019	3,677	2,112	6,859	6,660	6,660
620-6285-199	EMPLOYEE HEALTH CONTRIB.(1%)	-	-	-	-	-	-	-
	TOTAL	74,866	47,092	44,704	22,902	85,240	85,041	85,325
OPERATING EXPENSES								
620-6285-210	OFFICE SUPPLIES	5,000	6,661	7,000	4,957	8,000	8,000	8,000
620-6285-222	INSURANCE	-	-	-	-	10,000	10,000	10,000
620-6285-310	OUTSIDE SERVICES	7,995	24,182	20,000	17,542	25,000	25,000	25,000
620-6285-490	MISC GENERAL EXPENSES	30,000	740	30,000	348	30,000	30,000	30,000
620-6285-491	RENTS	12,000	-	-	-	-	-	-
620-6285-990	GEN FUND COST RECOVERY	69,525	67,500	67,500	-	67,500	67,500	67,500
620-6285-998	PERSONNEL CONTINGENCY	-	-	-	-	2,380	2,380	2,380
	TOTAL	124,520	99,082	124,500	22,847	142,880	142,880	142,880
TOTAL ADMINISTRATIVE & GENERAL		269,386	229,229	240,646	85,499	289,861	289,662	290,801



2017 City of Middleton Budget

SEWER UTILITY EXPENDITURES

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OTHER EXPENSES								
DEPRECIATION								
620-4020-990	DEPRECIATION	275,000	307,001	275,000	-	300,000	300,000	300,000
620-4080-990	TAXES	-	-	-	-	-	-	-
	TOTAL	275,000	307,001	275,000	-	300,000	300,000	300,000
TRANSFERS								
620-6286-998	TRANSFER TO DEBT FD 300	-	-	-	-	-	-	-
620-6286-999	TRANSFER OUT	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-
SEWER CAPITAL EXPENSES								
620-6297-810	FORCE MAINS (3150)	750,000	-	-	-	-	-	-
620-6297-815	MAIN REPL (3130)	162,000	-	192,500	59,847	192,500	192,500	192,500
620-6297-820	PUMP STATION EQUIP (3230)	-	-	45,000	59,327	-	-	-
620-6297-825	GARAGE & EQUIP (3710)	-	4,025	-	-	45,000	45,000	45,000
	TOTAL	912,000	4,025	237,500	119,174	237,500	237,500	237,500
TOTAL OTHER EXPENSES		1,187,000	311,026	512,500	119,174	537,500	537,500	537,500
TOTAL SEWER UTILITY		3,244,998	2,249,785	2,573,006	1,302,290	2,771,830	2,771,631	2,774,012



Storm Water Utility Budget (Fund 630)

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Budget</u>	<u>2016</u> <u>Projected</u>	<u>2017</u> <u>Approved</u>
<u>REVENUES</u>				
Public Charges for Services	136,183	-	270,000	270,000
Late Fees	397	-	1,000	-
Total Revenues	\$ 136,580	\$ -	\$ 271,000	\$ 270,000
<u>EXPENDITURES</u>				
Operation and maintenance	-	-	-	-
Depreciation	36,983	-	36,983	40,000
Capital Outlay	-	-	-	185,000
Total Expenditures	\$ 36,983	\$ -	\$ 36,983	\$ 225,000
<u>CAPITAL CONTRIBUTIONS</u>				
Capital Contributed by Municipality	3,119,960	-	-	-
Total Capital Contributions	\$ 3,119,960	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 3,219,557	\$ -	\$ 234,017	\$ 45,000
NET POSITION				
Beginning Net Position	\$ -	\$ 3,219,557	\$ 3,219,557	\$ 3,453,574
Ending Net Position	3,219,557	3,219,557	3,453,574	3,498,574
Less Net Investment in Capital Assets	3,082,977	3,082,977	3,045,994	3,005,994
UNRESTRICTED FUND BALANCE	\$ 136,580	\$ 136,580	\$ 407,580	\$ 492,580



Middleton Utility District Budget (Fund 640)

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Budget</u>	<u>2016</u> <u>Projected</u>	<u>2017</u> <u>Approved</u>
REVENUES				
Public Charges for Services	-	-	-	-
Late Fees	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Operation and maintenance	222,972	-	197,318	-
Depreciation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	\$ 222,972	\$ -	\$ 197,318	\$ -
CAPITAL CONTRIBUTIONS				
Capital Contributed by Developer	-	-	-	-
Total Capital Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ (222,972)	\$ -	\$ (197,318)	\$ -
NET POSITION				
Beginning Net Position	\$ -	\$ (222,972)	\$ (222,972)	\$ (420,290)
Ending Net Position	(222,972)	(222,972)	(420,290)	(420,290)
Less Net Investment in Capital Assets	-	-	-	-
UNRESTRICTED FUND BALANCE	\$ (222,972)	\$ (222,972)	\$ (420,290)	\$ (420,290)

NOTE: Tax Increment Financing District #3 advanced \$400,000 to the Middleton Utility District in 2015. These funds are intended to be repaid following the issuance of debt for the utility district.



2017 City of Middleton Budget

GOLF COURSE REVENUES

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	TOTAL REQUEST	RECOMMENDED BUDGET	APPROVED BUDGET
GOLF SHOP SALES								
650-4500-01	HARDGOOD SALES	-	-	70,000	22,968	70,000	70,000	70,000
650-4500-03	SOFTGOODS SALES	-	-	40,000	12,966	40,000	40,000	40,000
650-4500-05	RENTAL CLUBS	-	-	6,000	2,102	6,000	6,000	6,000
	TOTAL	-	-	116,000	38,036	116,000	116,000	116,000
PUBLIC CHARGES FOR SERVICES								
650-4630-00	GREENS FEES	972,581	1,004,511	983,360	443,281	1,020,217	1,020,217	1,020,217
650-4631-00	LEAGUES	-	-	-	-	-	-	-
650-4632-00	MEMBERSHIPS	42,031	44,739	45,000	68,311	68,311	68,311	68,311
650-4633-00	CART RENTAL	310,766	313,585	316,510	143,275	346,048	346,048	346,048
650-4634-00	DRIVING RANGE	58,174	80,429	70,251	50,630	93,617	93,617	93,617
650-4635-00	OUTINGS	-	10,813	10,000	4,024	12,577	12,577	12,577
650-4636-00	PLAYERS CARDS	-	-	-	-	-	-	-
650-4637-00	RAIN CHECK	-	-	-	-	-	-	-
650-4639-00	HANDICAP FEES	-	1,470	-	490	470	470	470
650-4643-00	MISCELLANEOUS REVENUE	3,000	-	-	-	-	-	-
650-4645-00	SALES TAXES COLLECTED	76,260	-	84,762	-	96,227	96,227	96,227
	TOTAL	1,462,812	1,455,547	1,509,883	710,010	1,637,467	1,637,467	1,637,467
FOOD & BEVERAGE SALES								
650-4736-00	FOOD INCOME	93,753	144,530	162,310	59,658	146,307	146,307	146,307
650-4737-00	SNACK	13,186	13,030	15,398	5,246	13,182	13,182	13,182
650-4738-00	LIQUOR	67,015	81,701	100,709	33,448	110,115	110,115	110,115
650-4739-00	BEER	206,438	156,930	209,562	71,189	230,133	230,133	230,133
650-4740-00	SODA	37,395	35,292	59,676	13,948	49,534	49,534	49,534
650-4741-00	GOLF OUTING BEVERAGE	25,078	-	-	-	-	-	-
650-4742-00	TOBACCO	-	-	-	258	1,000	1,000	1,000
650-4743-00	OTHER INCOME	-	-	-	-	-	-	-
650-4744-00	FOOD CART PAYMENT	-	-	-	-	-	-	-
650-4745-00	SALES TAXES COLLECTED	26,158	96,698	30,121	51,215	30,265	30,265	30,265
650-4746-00	GOLF OUTING FOOD	32,736	-	-	-	-	-	-
650-4747-00	FOOD AND SNACK - BEVRAGE CART	-	549	-	279	-	-	-
650-4748-00	NA BEVERAGES - BEVRAGE CART	-	13,248	-	5,790	-	-	-
650-4749-00	BEER SALES - BEVRAGE CART	-	64,776	-	30,404	-	-	-
650-4750-00	LIQUOR - BEVRAGE CART	-	20,733	-	8,592	-	-	-
	TOTAL	501,759	627,488	577,776	280,027	580,536	580,536	580,536
OTHER INCOME								
650-4832-01	TRANS/ADVANCE FROM GEN FD.	-	-	-	-	-	-	-
650-4832-02	MERCHANDISE SALES	-	-	-	-	-	-	-
650-4832-03	CREDIT CARD REBATE PROGRAM	2,315	3,795	2,315	-	3,795	3,795	3,795
650-4832-05	FOOD & OTHER REBATES	3,850	-	-	-	-	-	-
650-4832-06	LAND SALE	-	-	-	-	-	-	-
650-4832-07	MISC. INCOME	-	-	-	-	-	-	-
650-4832-08	INSURANCE CLAIM SETTLEMENT	-	-	-	-	-	-	-
650-4832-10	EARNED INTEREST INCOME	-	-	-	46	50	50	50
650-4832-11	CONTRIBUTED CAPITAL	-	-	-	-	-	-	-
650-4832-12	ROOM RENTAL	-	200	-	-	-	-	-
650-4840-00	SALES TAX REMIT DISCOUNT	-	535	-	148	535	535	535
	TOTAL	6,165	4,530	2,315	193	4,380	4,380	4,380



2017 City of Middleton Budget

GOLF COURSE REVENUES

	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	TOTAL REQUEST	RECOMMENDED BUDGET	APPROVED BUDGET
	REIMBURSABLE INCOME						
650-4900-01 TOURNAMENT FEES	-	-	-	-	-	-	-
650-4900-03 GRATITUDE	-	18,028	-	-	-	-	-
650-4900-05 CLUB RENTAL	-	11,421	-	-	-	-	-
650-4900-07 LESSONS	-	45,308	-	10	-	-	-
650-4900-20 REIMBURSEMENT FOR SALES	-	(102,576)	-	(221)	-	-	-
650-4935-00 TRANSFER IN	-	-	-	-	-	-	-
TOTAL	-	(27,819)	-	(211)	-	-	-
TOTAL GOLF COURSE REVENUES	1,970,736	2,059,746	2,205,974	1,028,055	2,338,383	2,338,383	2,338,383



2017 City of Middleton Budget

GOLF COURSE EXPENDITURES

	2015		2016		2017			
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	TOTAL REQUEST	RECOMMENDED BUDGET	APPROVED BUDGET	
FOOD & BEVERAGE EXPENSES								
OPERATING EXPENSES								
650-5541-221	FOOD COST	41,741	47,958	53,562	27,427	48,281	48,281	48,281
650-5541-222	SNACK COST	6,558	6,899	7,699	4,011	6,591	6,591	6,591
650-5541-223	LIQUOR COST	14,073	26,225	20,142	17,397	22,023	22,023	22,023
650-5541-224	BEER COST	57,802	57,640	54,310	39,989	57,533	57,533	57,533
650-5541-225	SODA COST	22,316	13,231	19,520	12,974	16,346	16,346	16,346
650-5541-226	OTHER BEVERAGE COST	-	483	-	-	-	-	-
650-5541-227	TOBACCO COST	-	-	-	219	-	-	-
650-5541-228	NON GOLF OUTING EXPENSE: PPE	-	-	3,000	123	3,000	3,000	3,000
	TOTAL	142,490	152,435	158,233	102,141	153,774	153,774	153,774
TOTAL FOOD & BEVERAGE EXPENSES		142,490	152,435	158,233	102,141	153,774	153,774	153,774
PRO SHOP								
WAGES								
650-5543-110	SALARIES - FULL-TIME	128,750	85,705	140,559	69,198	139,058	139,058	142,552
650-5543-118	WAGE REIMBURSEMENT	-	-	(1,107)	-	-	-	-
650-5543-120	PART TIME WAGES	97,033	90,464	86,560	39,792	106,093	106,093	106,093
650-5543-135	LONGEVITY	2,461	3,273	2,562	-	1,432	1,432	1,479
650-5543-145	UNEMPLOYMENT WAGES	-	3,644	-	233	4,252	4,252	4,252
	TOTAL	228,244	183,087	228,574	109,223	250,835	250,835	254,376
PERSONNEL BENEFITS								
650-5543-190	FRINGE BENEFITS - PRO SHOP	-	-	-	-	-	-	-
650-5543-191	FRINGE BENEFITS PART TIME	-	-	-	-	-	-	-
650-5543-192	RETIREMENT	10,144	10,847	10,144	5,117	9,553	9,553	9,794
650-5543-193	FICA	17,461	17,545	18,372	8,682	18,754	18,754	19,025
650-5543-194	HEALTH INSURANCE	5,951	7,137	5,829	10,088	28,302	28,302	28,302
650-5543-195	DENTAL INSURANCE	589	540	589	835	1,822	1,769	1,769
650-5543-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	34,145	36,070	34,934	24,722	58,431	58,378	58,890
OPERATING EXPENSES								
650-5543-229	PRO SHOP SUPPLIES	3,378	3,906	6,000	4,598	6,000	6,000	6,000
650-5543-230	DRIVING RANGE SUPPLIES	5,235	4,251	5,235	6,764	10,000	10,000	10,000
650-5543-240	HARDGOODS	-	-	50,000	51,661	50,000	50,000	50,000
650-5543-242	SOFTGOODS	-	-	20,000	27,302	20,000	20,000	20,000
650-5543-244	RENTALS	-	-	10,000	5,656	10,000	10,000	10,000
650-5543-290	UNIFORMS	-	4,702	5,000	4,929	5,000	5,000	5,000
650-5543-420	GAS & OIL	15,000	11,147	11,049	1,809	11,049	11,049	11,049
650-5543-441	CONFERENCES	500	47	1,500	-	1,500	1,500	1,500
650-5543-490	MISCELLANEOUS EXPENSE	2,000	1,464	-	-	-	-	-
650-5543-492	CART RENTAL	12,160	12,620	14,400	-	14,400	14,400	14,400
650-5543-493	GOLF OUTING EXPENSES	-	6,236	1,000	3,000	1,000	1,000	1,000
650-5543-494	CART LEASE PAYMENTS	40,437	33,697	40,436	23,211	35,640	35,640	35,640
650-5543-495	CART ANNUAL MAINTENANCE	4,970	4,970	4,970	-	4,970	4,970	4,970
650-5543-496	CART REPAIRS	3,000	359	3,000	-	3,000	3,000	3,000
650-5543-520	HANDICAP EXPENSE	1,540	883	1,136	150	136	136	136
650-5543-703	RESERVE	-	-	-	-	-	-	-
	TOTAL	88,220	84,281	173,726	129,080	172,695	172,695	172,695
TOTAL PRO SHOP		350,609	303,438	437,234	263,025	481,961	481,908	485,961



2017 City of Middleton Budget

GOLF COURSE EXPENDITURES

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	TOTAL REQUEST	RECOMMENDED BUDGET	APPROVED BUDGET
CLUB HOUSE								
WAGES								
650-5544-130	JANITORIAL SERVICES	1,458	1,200	1,458	2,325	1,458	1,458	1,458
650-5544-145	UNEMPLOYMENT WAGES	8,772	-	-	-	-	-	-
	TOTAL	10,230	1,200	1,458	2,325	1,458	1,458	1,458
PERSONNEL BENEFITS								
	TOTAL	-	-	-	-	-	-	-
OPERATING EXPENSES								
650-5544-220	SUPPLIES & MATERIALS	5,000	8,820	5,000	3,637	5,000	5,000	5,000
650-5544-320	PEST CONTROL	280	336	280	116	464	464	464
650-5544-411	SHOP MAINTENANCE	-	-	-	-	-	-	-
650-5544-412	CLUB HOUSE MAINTENANCE	5,476	5,089	8,000	2,063	8,000	8,000	8,000
650-5544-470	UTILITIES	51,218	46,778	46,258	16,455	47,646	47,646	47,646
650-5544-472	TV SERVICES	-	-	1,752	836	1,752	1,752	1,752
650-5544-474	PORTABLE RESTROOMS	-	-	2,380	639	2,380	2,380	2,380
650-5544-476	HEATING/COOLING SYSTEM	-	-	1,600	788	1,600	1,600	1,600
650-5544-510	SECURITY SYSTEM	593	840	353	-	353	353	353
650-5544-810	OTHER EQUIPMENT	-	879	-	-	-	-	-
	TOTAL	62,567	62,742	65,623	24,534	67,195	67,195	67,195
TOTAL CLUB HOUSE		72,797	63,942	67,081	26,860	68,653	68,653	68,653
FOOD & BEVERAGE OTHER EXPENSES								
WAGES								
650-5545-110	SALARIES - FOOD & BEVERAGE	31,111	31,425	32,398	18,275	32,400	32,400	32,886
650-5545-111	SALARIES - FOOD & BEVERAGE LTE	61,805	53,101	61,823	33,691	61,823	61,823	61,823
650-5545-135	LONGEVITY	934	933	972	-	972	972	987
650-5545-145	UNEMPLOYMENT WAGES	12,326	4,054	9,363	-	9,363	9,363	9,363
	TOTAL	106,176	89,513	104,556	51,965	104,558	104,558	105,059
PERSONNEL BENEFITS								
650-5545-190	FRINGE BENEFITS - FOOD & BEVER	-	-	-	-	-	-	-
650-5545-192	RETIREMENT	3,617	3,481	3,617	1,665	3,624	3,624	3,658
650-5545-193	FICA	8,122	6,390	7,285	3,890	7,282	7,282	7,320
650-5545-194	HEALTH INSURANCE	14,336	13,994	13,943	7,206	14,151	14,151	14,151
650-5545-195	DENTAL INSURANCE	2,322	2,128	2,134	1,354	2,392	2,323	2,323
650-5545-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	28,397	25,993	26,979	14,115	27,449	27,380	27,452
OPERATING EXPENSES								
650-5545-222	FOOD & BEVERAGE SUPPLIES	8,576	15,160	8,576	7,829	8,576	8,576	8,576
650-5545-223	REIMBURSED GRATUITY	-	18,047	-	14,396	-	-	-
650-5545-290	UNIFORMS	-	2,316	1,000	1,117	1,000	1,000	1,000
650-5545-310	OUTSIDE SERVICES	1,000	1,050	1,000	400	1,000	1,000	1,000
	TOTAL	9,576	36,573	10,576	23,741	10,576	10,576	10,576
TOTAL FOOD & BEVERAGE OTHER EXPENSES		144,149	152,080	142,111	89,822	142,583	142,514	143,087



2017 City of Middleton Budget

GOLF COURSE EXPENDITURES

		2015		2016		2017		
		BUDGET	ACTUAL	BUDGET	YTD 7-31-16	TOTAL REQUEST	RECOMMENDED BUDGET	APPROVED BUDGET
GROUNDS EXPENSES								
WAGES								
650-5546-111	SALARIES - GOLF COURSE	259,533	199,851	216,733	118,647	213,213	213,213	216,411
650-5546-120	PART TIME WAGES	82,871	97,204	85,271	57,242	85,271	85,271	85,271
650-5546-135	LONGEVITY	5,810	4,264	5,810	-	4,438	4,438	4,505
650-5546-145	UNEMPLOYMENT WAGES	1,016	1,960	832	604	2,000	2,000	2,000
	TOTAL	349,230	303,278	308,646	176,492	304,922	304,922	308,187
PERSONNEL BENEFITS								
650-5546-190	FRINGE BENEFITS - GOLF COURSE	-	-	-	-	-	-	-
650-5546-191	FRINGE BENEFITS PART TIME	-	-	-	-	-	-	-
650-5546-192	RETIREMENT	18,167	18,154	18,167	6,596	14,800	14,800	15,022
650-5546-193	FICA	26,716	22,804	19,100	13,304	23,173	23,173	23,423
650-5546-194	HEALTH INSURANCE	40,574	24,129	30,397	12,984	25,747	25,747	25,747
650-5546-195	DENTAL INSURANCE	8,733	5,288	7,353	3,396	5,999	5,999	5,999
650-5546-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	94,190	70,375	75,017	36,279	69,719	69,719	70,191
OPERATING EXPENSES								
650-5546-222	PARTS & TOOLS	900	1,745	3,200	1,483	3,200	3,200	3,200
650-5546-223	FERTILIZER & CHEMICALS	85,803	48,543	62,745	17,379	62,745	62,745	62,745
650-5546-224	DIRT	16,000	7,530	16,000	6,834	16,000	16,000	16,000
650-5546-274	GREENS & TEE SUPPLIES	6,882	4,941	3,469	2,728	3,469	3,469	3,469
650-5546-275	SEED	1,810	558	1,377	401	1,377	1,377	1,377
650-5546-276	DRAINAGE SUPPLIES	-	-	-	-	-	-	-
650-5546-277	IRRIGATION PARTS, EQUP, SUPL	3,145	2,418	3,145	1,283	3,145	3,145	3,145
650-5546-278	TREES	1,000	1,100	900	8	900	900	900
650-5546-279	OFFICE CLEANING SUPPLIES	1,642	1,383	1,573	757	1,573	1,573	1,573
650-5546-370	GOOSE CONTROL SERVICES	-	-	-	-	-	-	-
650-5546-372	DEEP AERIFICATION SERVICES	2,000	1,989	2,000	2,029	2,000	2,000	2,000
650-5546-375	IRRIGATION CONTRACT	1,608	1,608	1,608	804	1,860	1,860	1,860
650-5546-411	GROUNDS & GREEN MAINT	800	557	800	30	800	800	800
650-5546-412	GREEN EQUIPMENT REPAIR	32,721	54,472	32,721	22,078	50,000	50,000	50,000
650-5546-420	GAS & OIL	22,371	19,726	22,371	8,789	22,371	22,371	22,371
650-5546-440	TRAINING & DEVELOPMENT	1,500	2,638	1,500	920	1,500	1,500	1,500
650-5546-450	UNIFORMS	1,000	1,093	1,000	625	1,000	1,000	1,000
650-5546-491	EQUIPMENT RENTAL	610	1,040	1,500	75	1,500	1,500	1,500
650-5546-493	SECURITY SYSTEM	-	-	240	600	600	600	600
650-5546-800	CAPITAL OUTLAY	114,965	190	285,790	16,892	-	-	-
	TOTAL	294,757	151,531	441,939	83,713	174,040	174,040	174,040
TOTAL GROUNDS EXPENSES		738,177	525,184	825,602	296,485	548,681	548,681	552,418



2017 City of Middleton Budget

GOLF COURSE EXPENDITURES

	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	TOTAL REQUEST	RECOMMENDED BUDGET	APPROVED BUDGET
ADMINISTRATION							
OPERATING EXPENSES							
650-5547-250 POSTAGE	57	49	18	19	50	50	50
650-5547-260 TELEPHONE	3,200	4,351	3,200	2,138	4,350	4,350	4,350
650-5547-280 COMMUNICATIONS	-	1,068	-	-	-	-	-
650-5547-320 PROFESSIONAL SERVICES	-	1,202	-	1,110	1,500	1,500	1,500
650-5547-440 TRAINING	1,061	987	971	1,095	971	971	971
650-5547-442 DUES	1,338	1,249	1,338	1,292	1,338	1,338	1,338
650-5547-443 TRAVEL	-	-	2,000	665	2,000	2,000	2,000
650-5547-460 INSURANCE	-	-	-	-	27,208	27,208	27,208
650-5547-461 LICENSES	563	1,313	820	1,540	820	820	820
650-5547-521 ACCOUNTING & COMPUTERS	8,000	7,243	2,000	1,207	2,000	2,000	2,000
650-5547-522 ADVERTISING	10,500	13,975	10,500	1,415	10,500	10,500	10,500
650-5547-523 PRIOR YEARS EXPENSES	-	-	-	-	-	-	-
650-5547-524 POS SYSTEM	-	-	6,000	3,025	6,000	6,000	6,000
650-5547-525 WEBSITE	-	-	1,668	834	1,668	1,668	1,668
650-5547-800 CLUB HOUSE ARCHITECTURE	-	-	-	-	-	-	-
650-5547-990 OTHER EXPENSES	404	9,155	61	-	61	61	61
650-5547-998 PERSONNEL CONTINGENCY	-	-	-	-	6,722	6,722	6,722
TOTAL	25,123	40,592	28,576	14,339	65,188	65,188	65,188
TOTAL ADMINISTRATION	25,123	40,592	28,576	14,339	65,188	65,188	65,188
OTHER EXPENSES							
DEBT EXPENSES							
650-5548-701 PRINCIPAL	825,000	-	945,000	945,000	300,000	300,000	300,000
650-5548-702 INTEREST	100,400	67,549	82,700	46,075	66,875	66,875	66,875
650-5548-703 DEPRECIATION	115,000	118,670	115,000	-	115,000	115,000	115,000
650-5548-704 SALES TAX - PD.	95,409	105,108	114,883	7,631	126,492	126,492	126,492
650-5548-705 CREDIT CARD FEES	27,133	35,393	25,353	699	35,000	35,000	35,000
650-5548-706 BANK FEES	-	39	-	-	-	-	-
TOTAL	1,162,942	326,759	1,282,936	999,405	643,367	643,367	643,367
OTHER EXPENSES							
650-5549-996 OTHER EXPENSES	-	-	-	-	-	-	-
650-5549-998 TRANSFER TO DEBT FD 300	-	-	-	-	-	-	-
650-5549-999 TRANSFER OUT	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
CAPITAL EXPENSES							
650-5550-005 DESIGN	-	-	-	9,719	-	-	-
650-5550-010 CONSTRUCTION	-	-	-	45,731	-	-	-
650-5550-800 CAPITAL OUTLAY	-	-	-	-	360,000	360,000	360,000
650-5550-801 CLUBHOUSE CAPITAL	-	-	-	-	-	-	-
650-5550-803 GROUNDS/MAINT. CAPITAL	-	-	-	110,687	-	-	-
650-5550-805 VEHICLES	-	-	-	34,009	-	-	-
TOTAL	-	-	-	200,146	360,000	360,000	360,000
TOTAL OTHER EXPENSES	1,162,942	326,759	1,282,936	1,199,551	1,003,367	1,003,367	1,003,367
TOTAL GOLF COURSE EXPENDITURES	2,636,287	1,564,430	2,941,773	1,992,223	2,464,207	2,464,085	2,472,448



2017 City of Middleton Budget

AIRPORT REVENUES

	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
INTERGOVERNMENTAL REVENUE							
660-4310-00 GRANTS	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
PUBLIC CHARGES FOR SERVICE							
660-4610-00 MADC RENT (LAND LEASE)	-	-	12,000	6,000	12,000	12,000	12,000
660-4615-00 FUEL FLOWAGE FEE	-	-	5,000	3,214	5,000	5,000	5,000
660-4620-00 HANGAR LAND LEASES	-	-	103,174	221	103,174	103,174	103,174
660-4625-00 FBO FEE	-	-	-	-	-	-	-
660-4630-00 FBO BUILDING LEASE	-	-	-	-	-	-	-
TOTAL	-	-	120,174	9,435	120,174	120,174	120,174
MISCELLANEOUS REVENUE							
660-4810-00 MISC. REVENUE	-	-	-	3,439	-	-	-
660-4815-00 CROP LAND RENT	-	-	5,000	2,602	5,000	5,000	5,000
TOTAL	-	-	5,000	6,042	5,000	5,000	5,000
TOTAL AIRPORT REVENUES	-	-	125,174	15,476	125,174	125,174	125,174



2017 City of Middleton Budget

AIRPORT EXPENDITURES

	2015		2016		2017		
	BUDGET	ACTUAL	BUDGET	YTD 7-31-16	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATION EXPENSES							
660-5210-220 SUPPLIES & MATERIALS	-	-	-	141	-	-	-
660-5210-270 TELEPHONE	-	-	662	248	662	662	662
660-5210-310 OUTSIDE SERVICES	-	-	2,500	3,419	3,000	3,000	3,000
660-5210-316 PRARIE MAINTENANCE	-	-	2,500	-	2,500	2,500	2,500
660-5210-317 MANAGERS CONTRACT	-	-	33,000	18,669	33,000	33,000	33,000
660-5210-410 INSURANCE	-	-	6,200	-	6,200	6,200	6,200
660-5210-415 GROUNDS MAINTENANCE	-	-	10,000	5,383	4,000	4,000	4,000
660-5210-417 LANDING LIGHTS MAINTENANCE	-	-	2,000	-	2,000	2,000	2,000
660-5210-470 UTILITIES	-	-	8,000	8,245	23,240	23,240	23,240
660-5210-490 OTHER OPERATING EXPENSES	-	-	1,620	890	1,620	1,620	1,620
TOTAL	-	-	66,482	36,994	76,222	76,222	76,222
OTHER EXPENDITURES							
660-5315-224 ENTITLEMENTS MATCH	-	-	8,334	-	8,334	8,334	8,334
660-5315-800 CAPITAL EQUIPMENT	-	-	15,000	4,595	15,000	15,000	15,000
660-5315-875 PROJECT CASH ADVANCE	-	-	-	-	-	-	-
TOTAL	-	-	23,334	4,595	23,334	23,334	23,334
RESERVED FOR CONTINGENCIES							
660-7050-001 RESERVE FOR CONTINGENCIES	-	-	10,000	-	10,000	10,000	10,000
	-	-	10,000	-	10,000	10,000	10,000
TOTAL AIRPORT	-	-	99,816	41,589	109,556	109,556	109,556

Note: Account 660-5315-875 "Project Cash Advance" includes two advances that cover the Federal Government portion of the project costs for the snow removal building.

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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.



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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



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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