

**CITY OF MIDDLETON
WISCONSIN**



**2018 APPROVED
ANNUAL BUDGET**

FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2018



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

2018 APPROVED BUDGET

COMMON COUNCIL

Gurdip Brar
Kathy Olson
Robert Burck
JoAnna Richard
Elizabeth Hetrick
Howard Teal
Susan West
Dan Ramsey
Mark Sullivan

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

ADMINISTRATION

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

City Administrator
Director of Public Lands, Recreation & Forestry
Director of Community Development
Finance Director
Golf Course General Manager
Director of Information Technology
Chief of Police
Director of Planning and Zoning
Senior Center Director
Director of Building Inspection
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

2018 BUDGET TRANSMITTAL LETTER

To: Mayor Gurdip Brar & Common Council Members
From: Mike Davis, Bill Burns & Melissa Bohse
Date: September 8, 2017
Subject: FY 2017 Department Budget Requests

On behalf of City staff, we are forwarding to you the 2018 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 in prior years, the 2018 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 2017 approved budget level. 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.

By qualifying for the State of Wisconsin Expenditure Restraint Program with the 2017 budget, the City will receive an aid payment in 2018. The amount of the 2018 aid payment and the limit for qualifying for the program with the 2019 budget will be released later this fall. One of the goals for the 2018 budget process is to again qualify for the Expenditure Restraint Program to remain eligible to receive an aid payment in 2019.

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 3.09%, 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 \$425,263 or 2.6% over the 2017 budget level. At this tax level, the City's equalized tax rate (based on equalized value) would decrease by 1.2%. While the City's total assessed value will not be determined until November, the projected assessed mill rate is an increase of 3.0% from the prior year. Since the City did not conduct a revaluation of property for the 2017 tax year, it is anticipated that the assessed mill rate will be higher than the equalized mill rate which takes into account increases in the fair market value of property within the City.

As directed by the Finance Committee, the 2018 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 at an estimated rate of 1.5%, which is the same in the Police collective bargaining agreement. The General Fund personnel contingency also includes \$40,000 for compensation/classification plan adjustments as recommended by the Personnel Committee. Health insurance costs have been budgeted based

on a premium increase of 2.0%. No changes in health care plan design are recommended for 2018. There is no change in premiums for the City's dental insurance plans for 2018.

For 2018, the General Fund base expenditure budget is \$20,439,254. In addition, there are decision items totaling \$1,032,383 for a total requested General Fund budget of \$21,471,637. Included in the decision items are \$530,655 in new personnel requests, \$129,589 for the General Fund personnel contingency and a \$73,000 increase in the City's General Contingency. General Fund revenues are projected at \$20,959,055 assuming that the City utilizes the full capacity under the state property tax levy limit. This level of revenues would allow for the funding for approximately half of the decision items, projected at \$519,801 out of the \$1,032,383 requested.

Included in the Capital Projects section of the budget book are the 2018 capital requests along with the City's five-year Capital Improvement Plan. As part of the City's multi-year financial planning, the Capital Improvement Plan seeks to identify future capital needs and to establish a target level of capital borrowing and other funding sources to meet those needs. One part of the Capital Improvement Plan 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. Staff is requesting \$899,100 for replacement equipment in 2018. This is proposed to be financed by \$500,000 of capital borrowing plus the use of \$399,100 General Fund Assigned Fund Balance for equipment replacement.

While there is potentially more flexibility in the 2018 budget than in recent years to address decision item requests, it will not be possible to fund all personnel requests. In preparing budget scenarios for 2018, **we** also recommend developing a city-wide multi-year staffing plan similar to the Capital Improvement Plan that would be reviewed each year as part of the budget process. This would help to establish a plan for how to address staffing needs over time that cannot be accomplished in a single year. It would also help to ensure that current year staffing decisions are incorporated into the base budget and that the needed funding levels are sustainable in the future.

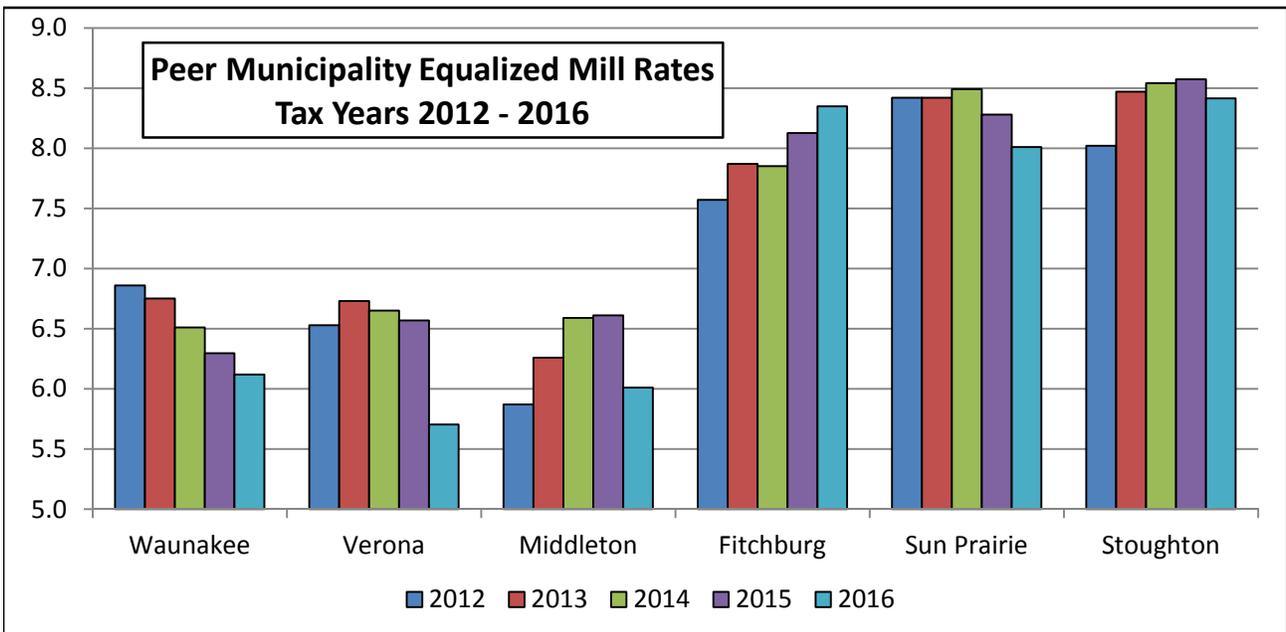
As City Administrator, I wish to thank all department directors and budget staff, particularly Bill Burns and Melissa Bohse, for their devoted time, dedication and diligence in developing their 2018 budget requests. Due to state imposed property tax levy limits, the City continues to face tight operating budgets. However, due to an increase in net new construction and anticipated growth in several revenues, we anticipate having the ability to address some staffing needs in the 2018 budget. Since it will not be possible to address all staffing issues, it will be important to look for creative solutions and to continue updating multi-year budget forecasting and staffing plans to address the highest priorities for the City.

As in the past, the 2018 department requests are also cognizant of feedback and comments provided by the Middleton community through the 2017 Citizens' Survey. 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

	2012 Tax Year	2013 Tax Year	2014 Tax Year	2015 Tax Year	2016 Tax Year
Village of Waunakee					
Mill Rate	6.86	6.75	6.51	6.30	6.12
Tax Levy	\$8,532,700	\$8,576,300	\$8,825,300	\$9,061,712	\$9,305,606
Full Value (millions)	\$1,286	\$1,307	\$1,400	\$1,495	\$1,596
City of Verona					
Mill Rate	6.53	6.73	6.65	6.57	5.70
Tax Levy	\$8,153,300	\$8,504,200	\$10,135,400	\$10,713,827	\$13,085,916
Full Value (millions)	\$1,580	\$1,685	\$1,967	\$2,094	\$2,374
City of Middleton					
Mill Rate	5.87	6.26	6.59	6.61	6.01
Tax Levy	\$13,581,400	\$15,046,600	\$16,002,800	\$16,386,140	\$16,592,200
Full Value (millions)	\$2,712	\$2,763	\$2,837	\$2,907	\$3,144
City of Fitchburg					
Mill Rate	7.57	7.87	7.85	8.13	8.35
Tax Levy	\$17,473,300	\$18,273,800	\$19,377,300	\$19,769,244	\$21,501,215
Full Value (millions)	\$2,447	\$2,504	\$2,624	\$2,711	\$2,831
City of Sun Prairie					
Mill Rate	8.42	8.42	8.49	8.28	8.01
Tax Levy	\$19,074,900	\$19,067,800	\$19,582,000	\$20,195,113	\$20,930,527
Full Value (millions)	\$2,354	\$2,369	\$2,413	\$2,566	\$2,772
City of Stoughton					
Mill Rate	8.02	8.47	8.54	8.57	8.42
Tax Levy	\$7,136,400	\$7,316,500	\$7,570,500	\$7,914,654	\$8,098,255
Full Value (millions)	\$918	\$894	\$913	\$954	\$1,001





2018 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 2017 TID #3's value increment totals \$453,591,400. 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 27 parks and

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

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

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

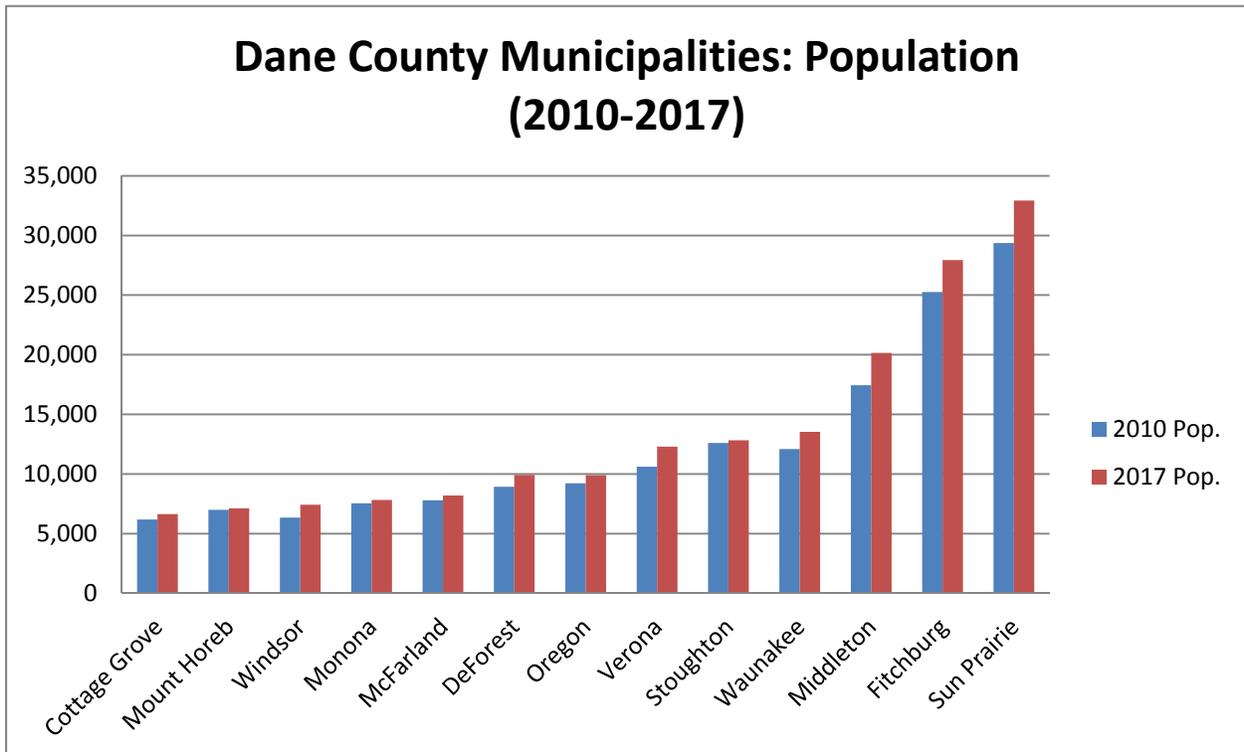




2018 City of Middleton Budget

Community Profile

Dane County Municipalities: Population (2010-2016)			
Municipality	2010 Pop.	2016 Pop.	Growth Rate
Cottage Grove	6,192	6,650	7.4%
Mount Horeb	7,009	7,121	1.6%
Windsor	6,345	7,430	17.1%
Monona	7,553	7,827	3.6%
McFarland	7,808	8,200	5.0%
Oregon	9,231	9,917	7.4%
De Forest	8,936	9,920	11.0%
Verona	10,619	12,303	15.9%
Stoughton	12,611	12,834	1.8%
Waunakee	12,097	13,535	11.9%
Middleton	17,442	20,151	15.5%
Fitchburg	25,260	27,936	10.6%
Sun Prairie	29,364	32,933	12.2%





2018 City of Middleton Budget

Community Profile

CITY OF MIDDLETON DEMOGRAPHIC STATISTICS TEN YEAR HISTORY

YEAR	POPULATION *	UNEMPLOYMENT RATE (Madison Statistical Area)
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%
2017	20,151	2.5%

* US Census Bureau, Population and Housing Unit Estimates; WI Dept. of Administration (8/10/17)

US Department of Labor, Bureau of Labor Statistics (8/30/17) [Madison Metropolitan Statistical Area]



2018 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 2017-2018 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 (2017 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.



2018 City of Middleton Budget

Boards, Committees, & Commissions

Public Works Committee

Robert Pofahl
Charles Nahn
Hans Anderson
Don Knorr
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

Robert Burck
JoAnna Richard (Alder)
Susan West (Alder)
Mike Davis (Staff)

License & Ordinance Committee

Elizabeth Hetrick (Alder)
Susan West (Alder)
Dan Ramsey II (Alder)
Charles Foulke (Staff)

Commission on Aging

Bonnie Verberkmoes
Michael Lester
Sarah Larkin
Andrea Debs
Richard Brye
Stacy Austin-Li
Doris Schroeder
Gladys Simon
Elizabeth Hetrick (Alder)
Jill Kranz (Staff)

Airport Commission

Rob Conhaim
Ray Fey
Tyler Noel
Chris Priebe
Christopher Dan Geocariss
Dan Ramsey II (Alder)
Howard Teal (Alder)
Mike Davis (Staff)
Mark Opitz (Staff)

Arts Committee

Rob Conhaim
Meghan McCombs
Megan Thumm Mackey
Phil Nelson
Katherine Richards
Karisa Johnson
Annette Knapstein
Christopher Laurent
Elizabeth Hetrick (Alder)
Abby Attoun-Tucker (Staff)

Board of Review

Doug Zwank
Ronald Braem
Wayne Pferdehirt
Curt Fuszard
Ron Grosse
Lorie Burns (Staff)

Building Committee

Gurdip Brar (Mayor)
Susan West (Alder)
Mike Davis (Staff)

Community Development Authority

Hank Simon
Jon DiPiazza
Carol Jensen
Luke Fuszard
Duane Barmore
Gurdip Brar (Mayor)
Kathy Olson (Alder)
Abby Attoun-Tucker (Staff)

Conservancy Lands Committee

Kelly Hilyard
Ken Markart
Stephanie Brouwer
Matt Richards
Leif Hubbard
Howard Teal (Alder)
Susan West (Alder)
Mark Wegner (Staff)



2018 City of Middleton Budget

Boards, Committees, & Commissions

Emergency Medical Services Commission

Joel Fait
Michael Lohmeier, M.D.
Paul Connell
Art Meinholz
Kim Jack
Susan West (Alder)
Steve Wunsch (Staff)

Emergency Preparedness Committee

Gurdip Brar (Mayor)
Susan West (Alder)
Mike Davis (Staff)
Charles Foulke (Staff)
Shawn Stauske (Staff)
Steve Wunsch (Staff)

Fire Commission

Julie Brunette
Howard Teal (Alder)

Landmarks Commission

Brian Strassburg
Jeff Martin
John Bechtol
Marilyn Burke
Keith Johnson
Kathy Olson
Eric Baker
Abby Attoun-Tucker (Staff)

Library Board

Jeremiah Tucker
Robert Seltzer
David Reed
Cindy Zellers
Roshelle Ritzenthaler
Courtney Ward-Reichard
Marybeth Paulisse
Thomas Yost
Robert Burck (Alder)
Jocelyne Sansing (Staff)

Parks, Recreation & Forestry Commission

Leif Hubbard
Dave Baltes
John Shaffer
Kimberly Marshall
Chuck Nahn
Kitty Tyson
Mark Sullivan (Alder)
Matt Amundson (Staff)

Pedestrian, Bicycle & Transit Committee

Jesse Boyett Anderson
Jim Peters
Chuck Nahn
Doris Schroeder
James Blodgett
Dan Ramsey II (Alder)
Mark Opitz (Staff)

Plan Commission

Dennis Dorn
Kurt Paulsen
David Reed
Cynthia Zellers
Leif Hubbard
Gurdip Brar Mayor)
Kathy Olson (Alder)
Eileen Kelley (Staff)

P.V. Golf Course Advisory Committee

Terry Turner
Janet Lord
Jeff Dunn
Tom Scott
Lou Reilly
Dennis Sherraden
Mark Sullivan (Alder)
Jeremy Cabalka (Staff)

Police Commission

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

Public Safety Committee

William Byers
Robert Stipicevich
Dennis Kozich
Norm Arendt
Jon DiPiazza
Elizabeth Hetrick (Alder)
Charles Foulke (Staff)



**Boards, Committees, &
Commissions**

Storm Water Utility Board

Jim Bachhuber
Dave Blates
Kimberly Marshall
Warren Gebert
Chuck Nahn
Susan West
Mark Sullivan

Sustainability Committee

Spencer Schumacher
Deb Saeger
Angela Carey
Kristine Koenig
Kathy Olson
David Clutter
Lee Schwartz
Bradley Harris
Jessica Kim
JoAnna Richard (Alder)
Abby Attoun-Tucker (Staff)

TID #5 Joint Review Board

Gurdip Brar(Mayor)
Mike Davis (Staff)

Tourism Commission

Van Nutt
Mike Hinesh
Cindy Foley
Zoe Schuler
Cory Mace
Kathy Olson (Alder)
Julie Peterman (Staff)
Stephanie Goth (Staff)

Water Resources Management

Commission

Matthew Richards
Warren Gebert
Kenneth Potter
James Robertson
David Baltes
Jim Bachhuber
Dan Ramsey (Alder)
Gary Huth (Staff)

Workforce Housing Committee

Kurt Paulsen
Emily Kuhn
Rob Bergenthal
Randy Bruce
Elizabeth Klatt
Steve Hansen
Michael Slavish
JoAnna Richard (Alder)
Mike Davis, Abby Attoun (Staff)

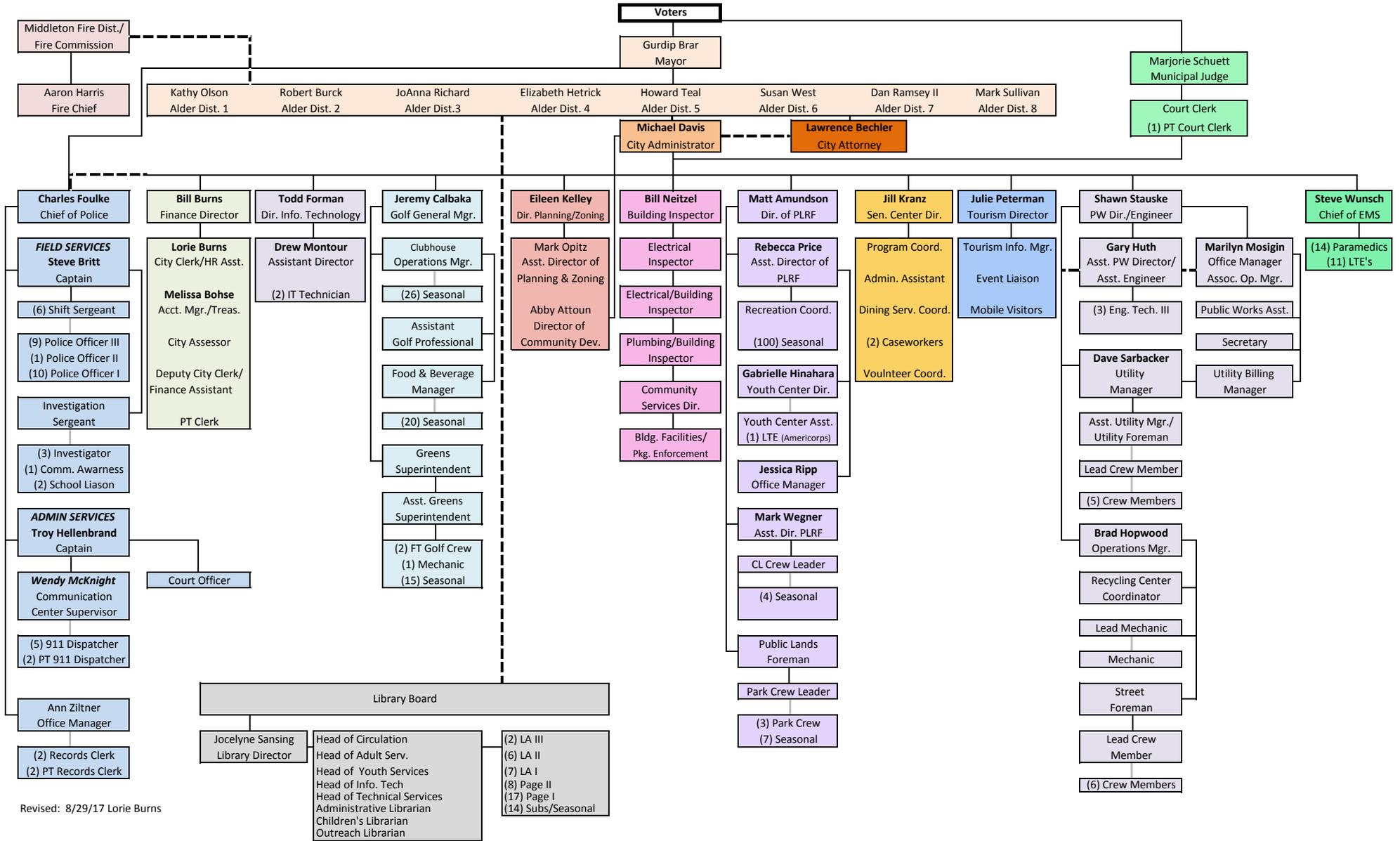
Commission on Youth

William Byers
Ron Biendseil
Rainey Brigs
Nelson Rosales
Danielle Boarini
Robin Alcorta
Annie Pugliese
Sophia Grande
Robert Burck (Alder)
Rebecca Price (Staff)

Zoning Board of Appeals

John D. Wegenke
Martin Burkholder
Steve Olson
Mark Wohlferd
Paul Raisleger
Timothy Samuelson (Alternate)
David Romero (Alternate)
Mark Opitz (Staff)

City of Middleton Organizational Chart



Revised: 8/29/17 Lorie Burns



2018 City of Middleton Budget

Department	2017 Authorized			2018 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	1	3.50	3	1	3.50
Administration	1	1	1.50	1	1	1.50
Finance	<u>5</u>	<u>1</u>	<u>5.50</u>	<u>5</u>	<u>2</u>	<u>6.00</u>
Total	10	4	12.00	10	5	12.50
<u>Public Safety</u>						
Police Department	47	5	48.25	48	5	49.25
EMS	15	11	16.00	15	11	16.00
Building Inspection	3	1	3.50	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	66	17	68.75	67	17	69.75
<u>Public Works</u>						
Public Works/Engineering	18	6	20.13	19	6	21.13
Utilities	<u>9</u>	<u>0</u>	<u>9.00</u>	<u>9</u>	<u>0</u>	<u>9.00</u>
Total	27	6	29.13	28	6	30.13
<u>Leisure/Recreation</u>						
Senior Center	2	6	5.60	2	6	5.60
Recreation	2	131	17.75	2	131	17.75
Youth Center	0	2	1.22	0	2	1.38
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	24	250	65.87	24	250	66.03
<u>Conservation / Development</u>						
Planning	3	1	3.39	3	2	3.89
Forestry	1	0	1.00	1	0	1.00
Public Lands/Conservancy	7	10	9.95	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	13	17.34	13	14	17.84
TOTAL ALL DEPARTMENTS	140	290	193.09	142	292	196.25



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.



2018 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 prepares department budget request forms and instructions.
July	Budget Kick-Off Meeting with Finance Committee. 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.
November	Common Council holds public hearing on proposed budget and approves proposed budget.
Jan. 1	New Fiscal Year Begins

2018 Budget Process Calendar

July 18, 2017	Finance Committee: Budget Kick-Off Meeting
July 19, 2017	Department Manager Meeting: Budget Kick-off
July 28, 2017	Capital Improvement Plan Requests Due
August 11, 2017	Department Operating Budget Requests Due
August 29, 2017	Finance Committee: Review Capital Improvement Plan
September 13, 2017	Finance Committee: Department Budget Reviews
September 27, 2016	Finance Committee: Department Budget Reviews
October 10, 2017	Joint Finance/Personnel Cmtes: Personnel Decision Items & Scenarios
October 11, 2017	Finance Committee: Budget Scenarios, Authorize Public Hearing Notice
November 8, 2017	Special Council Meeting: Budget Public Hearing & Deliberations
November 15, 2017	Special Council Meeting: Approval of Budget and Property Tax Levy



Budget Amendments

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

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

Basis of Budgeting

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

Long Range Planning - Capital Improvement Plan (CIP) Overview

As part of the annual budget and the long range planning process, the City has a 5-year Capital Improvement Plan (CIP). Departments include major construction, infrastructure rehabilitations, major equipment replacements and acquisitions in the CIP. The 2018 CIP projects were listed in the 2017-2021 CIP. For the 2018 budget development process, the 2018 CIP projects and their respective dollar amounts are refined and the overall CIP is updated as well as 2022 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.



2018 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.



2018 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.



2018 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 established an internal service fund for insurance and risk management beginning in 2017. This fund is used to record expenditures for the purchase of liability, workers compensation, property and related insurance as well as to report claims activity. Costs will be charged to other City funds based on an allocation of insurance premiums and claims costs.

Trust and Agency Funds

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

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

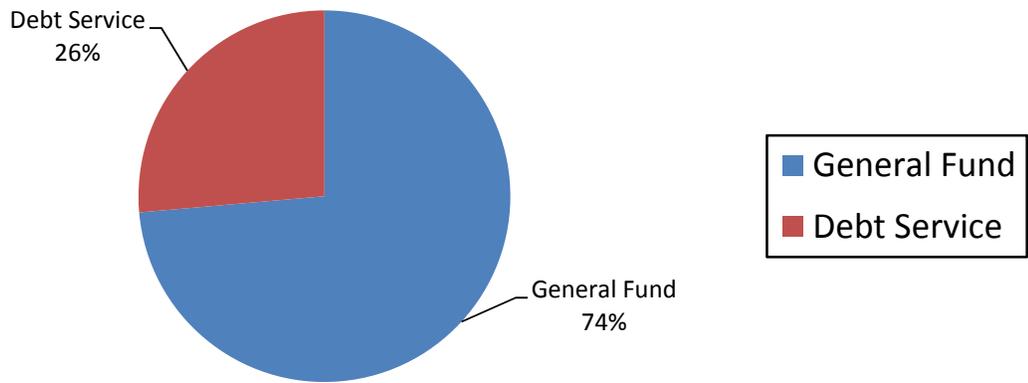


2018 APPROVED BUDGET SUMMARY: ALL FUNDS

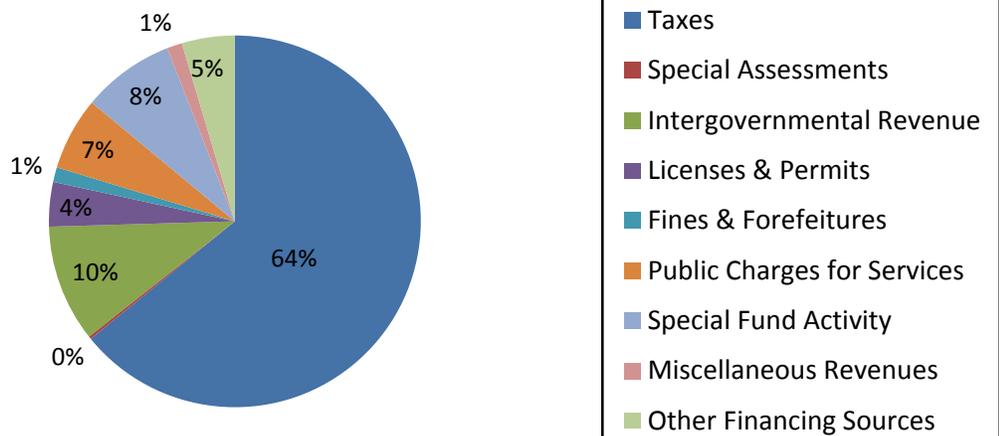
	JAN. 1 2018 PROJECTED BALANCE	2018 EST. REVENUES	2018 EST. EXPENDITURES	DEC. 31 2018 PROJECTED BALANCE	2017/2018 TAX LEVY
GENERAL FUND	\$ 12,297,502	\$ 21,503,442	\$ 21,503,442	\$ 12,297,502	\$ 12,525,513
SPECIAL REVENUE FUNDS					
Tourism Fund	1,848,325	1,600,000	1,340,946	2,107,379	-
Library Operations Fund	70,270	2,063,376	2,119,376	14,270	-
Library Trust & Special Activities	312,093	30,000	50,000	292,093	-
Subdividers Fund	1,876,165	150,000	150,000	1,876,165	-
Impact Fees	883,970	200,000	150,000	933,970	-
Revolving Loan Fund	278,163	500	-	278,663	-
Police Special Activities	-	5,000	5,000	-	-
EMS Special Activities	31,032	5,000	5,000	31,032	-
Public Lands Special Activities	1,004,861	300,000	300,000	1,004,861	-
Senior Center Special Activities	164,769	25,000	25,000	164,769	-
Youth Center	-	112,493	112,493	-	-
TOTAL	6,469,648	4,491,369	4,257,815	6,703,202	
INT. SERVICE FUND: RISK MANAGEMENT	71,586	453,457	441,923	83,120	-
COMPONENT UNIT: CDA	3,077,056	19,400	79,500	3,016,956	-
CAPITAL PROJECT FUNDS					
Public Works Capital Projects	333,335	2,735,068	2,735,068	333,335	-
Public Lands Capital Projects	24,438	1,954,400	1,954,400	24,438	-
Other Capital Projects	661,160	1,063,095	1,063,095	661,160	-
TIF District #3	4,592,621	9,989,206	10,804,849	3,776,978	-
TIF District #5	(570,966)	1,047,250	1,270,478	(794,194)	-
TOTAL	5,040,588	16,789,019	17,827,890	4,001,717	
DEBT SERVICE FUND	50,578	4,766,948	4,793,336	24,190	4,491,953
ENTERPRISE FUNDS					
Water Utility	25,732,424	2,966,277	2,407,672	26,291,029	-
Sewer Utility	15,602,163	2,833,184	2,776,300	15,659,047	-
Storm Water Utility	4,342,213	280,000	575,000	4,047,213	-
Middleton Utility District	(442,039)	-	44,400	(486,439)	-
Golf Course	4,602,712	2,451,684	1,865,423	5,188,973	-
Airport	2,494,948	125,174	118,122	2,502,000	-
TOTAL	52,332,421	8,656,319	7,786,917	53,201,823	-
TOTAL ALL FUNDS	\$ 79,339,379	\$ 56,679,954	\$ 56,690,823	\$ 79,328,510	\$ 17,017,466



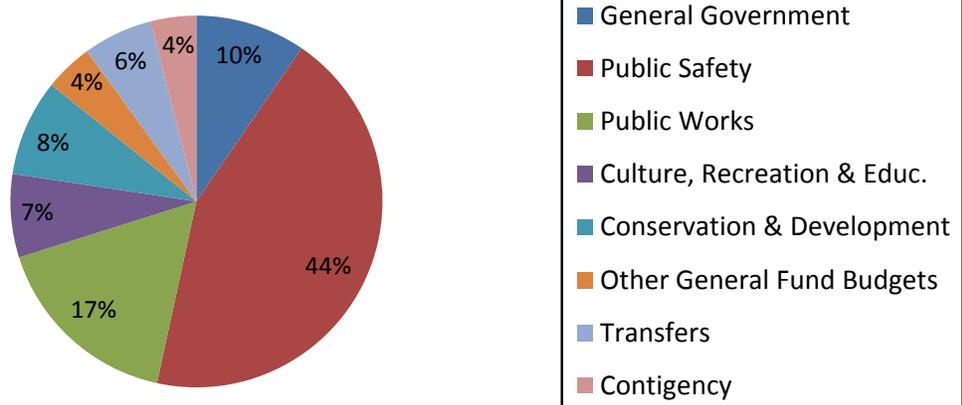
Property Tax Levy by Fund



General Fund Revenues by Category



General Fund Expenditures by Function





2018 City of Middleton Budget

General Fund Revenue Summary

	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TAXES							
General Property Tax	\$ 16,386,134	\$ 16,386,134	\$ 12,154,704	\$ 12,154,704	\$ 12,525,513	\$ 12,525,513	\$ 12,525,513
Omitted Property	10,000	-	-	816	-	-	-
Fees In Lieu Of Taxes	44,100	44,100	44,100	44,100	44,100	44,100	44,100
Ag Conversion Charges	-	-	-	3,091	-	9,724	9,724
Room Tax	577,000	586,922	630,000	600,000	630,000	680,000	680,000
Municipally Owned Utility	400,000	488,046	525,000	515,000	525,000	525,000	525,000
Interest On Delinquent Taxes	2,000	10,480	2,000	2,000	2,000	2,000	2,000
Total Taxes	\$ 17,419,234	\$ 17,515,682	\$ 13,355,804	\$ 13,319,711	\$ 13,726,613	\$ 13,786,337	\$ 13,786,337
SPECIAL ASSESSMENTS							
SA - Street Improvements	29,000	3,600	-	-	-	-	-
SA - Sidewalk & Curb	75,000	209,215	75,000	75,000	50,000	50,000	50,000
Total Special Assessment	\$ 104,000	\$ 212,815	\$ 75,000	\$ 75,000	\$ 50,000	\$ 50,000	\$ 50,000
INTERGOVERNMENTAL REVENUE							
State Aids-Shared Taxes	571,923	274,721	272,894	272,894	272,894	277,552	277,552
Expenditure Restraint Program	-	305,312	-	-	300,000	212,039	212,039
State & Federal Aid - Fire	98,491	107,919	100,000	100,000	120,000	120,000	136,000
Mcp School District - Police	80,000	78,043	78,042	78,042	82,202	82,202	82,202
State Aid - Computer Pmt	210,000	346,413	250,000	252,012	330,000	255,717	255,717
State Aids-Roads	1,083,506	1,082,975	1,065,811	1,065,811	1,063,506	1,109,327	1,109,327
State & Federal Aid - Recycling	55,250	52,345	52,345	52,345	55,145	55,145	55,145
State Aid - Municipal Svcs Pymt	-	-	-	-	-	6,657	6,657
County Aid - Signals	9,500	20,072	10,000	10,097	8,000	8,000	8,000
County Aid - Senior Citizens	49,219	50,977	51,000	51,000	51,000	51,000	51,000
Total Intergovernmental	\$ 2,157,889	\$ 2,318,777	\$ 1,880,092	\$ 1,882,201	\$ 2,282,747	\$ 2,177,639	\$ 2,193,639
LICENSES AND PERMITS							
Licenses - Liquor	34,000	39,440	38,000	40,000	40,000	40,000	40,000
Licenses - Operator	12,000	21,890	18,000	20,000	20,000	20,000	20,000
Licenses - Cigarettes	500	630	600	660	600	600	600
Licenses - Alarms	9,000	8,580	9,000	9,600	9,000	9,000	9,000
Licenses - Dogs	4,000	3,162	3,500	3,500	3,500	3,500	3,500
Permits - Special Events	1,200	2,360	1,200	2,995	2,000	2,000	2,000
Permit - Sidewalk & Solicitors	-	3,500	1,000	4,200	2,500	2,500	2,500
Amplified Sound Permits	-	1,310	800	1,820	1,500	1,500	1,500
Permits - Building	264,222	441,998	295,000	295,000	295,000	295,000	295,000
Permits - Electrical	67,343	111,959	70,000	70,000	70,000	70,000	70,000
Permits - Plumbing	64,839	114,976	70,000	70,000	70,000	70,000	70,000
Erosion Control Permit	7,320	9,840	10,000	10,000	10,000	10,000	10,000
License - Second Hand Dealer	100	350	350	450	350	350	350
Zoning	2,000	3,300	2,000	3,000	2,000	2,000	2,000
Permits - Park Reservation	35,000	41,239	33,000	33,000	33,000	33,000	33,000
Cable Franchise Fee Revenue	175,000	258,069	272,500	265,000	272,500	272,500	272,500
Total Licenses & Permits	\$ 676,524	\$ 1,062,603	\$ 824,950	\$ 829,225	\$ 831,950	\$ 831,950	\$ 831,950
FINES & FOREFEITURES							
Fines & Forfeitures	200,000	143,823	150,000	150,000	150,000	150,000	150,000
Court Costs	75,000	81,081	85,000	85,000	85,000	85,000	85,000
Parking Fines	40,000	37,260	40,000	40,000	40,000	40,000	40,000
Total Fines & Forefeitures	\$ 315,000	\$ 262,164	\$ 275,000				
PUBLIC CHARGES FOR SERVICES							
Clerk-Treasurer Fee	13,000	20,275	15,000	15,000	15,000	15,000	15,000
Vehicle Registration Fees	2,250	741	500	500	500	500	500
Police Special Services	-	40	-	-	-	-	-
Police Department Fees	9,000	12,622	9,000	9,000	9,000	9,000	9,000
Ems Bad Debt Expense	-	(1,323)	-	-	-	-	-
Ambulance Billing Revenue	920,749	889,979	932,329	864,813	931,970	938,741	938,741



2018 City of Middleton Budget

General Fund Revenue Summary

	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
PUBLIC CHARGES FOR SERVICES							
Senior Citizen Program Revenue	2,000	2,017	2,000	2,000	2,000	2,000	2,000
Sr Center Trip Revenue	13,000	17,374	3,000	15,000	15,000	15,000	15,000
Sr. Center Classes Revenue	7,500	8,268	10,700	10,700	10,700	10,700	10,700
Senior Center Misc Revenue	4,000	4,783	4,000	4,000	4,000	4,000	4,000
Aquatic Program Revenue	60,000	59,892	58,000	58,000	58,000	58,000	58,000
Daily Aquatic Admissions	75,000	95,896	75,000	90,000	75,000	75,000	75,000
Aquatic Concession Revenue	31,248	33,133	31,248	33,000	31,248	31,248	31,248
Aquatic Memberships	38,000	38,254	38,000	38,000	38,000	38,000	38,000
Summer Recreation	50,836	42,362	47,500	41,500	47,500	47,500	47,500
Fall-Winter-Spring Recreation	10,000	40,420	47,000	40,000	47,000	47,000	47,000
Sponsorship & Fundraisers	-	2,720	1,200	2,720	1,200	1,200	1,200
Hubbard Art Center Program Rev	24,854	66,738	47,982	55,000	47,982	47,982	47,982
Administrative Review Fee	-	2,858	-	2,858	-	-	-
Engineering Review Fee	-	7,144	-	7,144	-	-	-
Plan Commission Charges	17,000	15,000	17,000	14,500	12,000	12,000	12,000
Public Works Charges	-	1,712	-	(400)	-	-	-
GIS Fees from Developers	3,500	3,500	-	3,500	-	-	-
Interlocking Ignition Device	500	498	500	500	-	-	-
Recycling Center Revenue	10,000	12,672	10,000	10,000	10,000	10,000	10,000
Total Public Charges	\$ 1,292,437	\$ 1,377,575	\$ 1,349,959	\$ 1,317,335	\$ 1,356,100	\$ 1,362,871	\$ 1,362,871
SPECIAL FUND ACTIVITY							
Administration-Landfill	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Service Contract Cost Sharing	202,193	202,193	205,226	202,193	208,304	208,304	208,304
Administration-Utilities	133,500	135,000	135,000	135,000	135,000	135,000	135,000
Administration-Tif 3 District	1,576,530	1,576,530	1,476,530	1,476,530	1,376,530	1,376,530	1,376,530
Administraton-Fire District	2,600	2,600	2,600	2,600	2,600	2,600	2,600
Total Special Activity	\$ 1,919,823	\$ 1,921,323	\$ 1,824,356	\$ 1,821,323	\$ 1,727,434	\$ 1,727,434	\$ 1,727,434
MISCELLANEOUS REVENUES							
Interest On Investments	40,000	139,909	100,000	100,000	150,000	175,000	175,000
Interest Delinquent Spec Assmts	500	245	500	500	500	500	500
Interest On Court Collections	417	288	300	300	300	300	300
Credit Card Rebate Program	25,945	42,226	40,000	40,000	40,000	40,000	40,000
Rent Of City Property	20,000	-	-	-	-	-	-
Misc Sales And Reimbursement	-	890	-	-	-	-	-
Metro Contrib. Reimbursement	-	25,648	-	-	-	-	-
Erosion Contr. & Sw Reimburs	8,000	24,087	10,000	15,000	10,000	10,000	10,000
Pw Material Sales	2,000	833	1,500	1,000	1,500	1,500	1,500
Misc Revenue	7,000	335	1,000	1,000	1,000	1,000	1,000
Insurance Claim Settlement	-	9,474	-	-	-	-	-
Polar Express Track Lease	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	-	(2,373)	-	-	-	-	-
Add'L Revenue For Prior Years	-	18,418	-	-	-	-	-
Annual Environmental Impact Fee	32,624	23,661	32,624	23,661	23,661	23,661	23,661
Zoning Permit Fees	18,000	26,548	25,000	26,000	18,000	18,000	18,000
Zoning Letter	-	1,960	600	3,000	600	600	600
Sales Tax Remit Discount	-	61	-	-	-	-	-
Other Misc Revenue	-	21,817	-	13,786	-	-	-
Total Miscellaneous	\$ 189,486	\$ 369,028	\$ 246,524	\$ 239,247	\$ 260,561	\$ 285,561	\$ 285,561
OTHER FINANCING SOURCES							
Prior Years Surplus Applied	-	-	48,000	48,000	48,000	48,000	48,000
Fund Balance Applied	-	-	800,650	190,650	400,650	425,650	942,650
	\$ -	\$ -	\$ 848,650	\$ 238,650	\$ 448,650	\$ 473,650	\$ 990,650
GENERAL FUND REVENUE TOTAL	\$ 24,074,393	\$ 25,039,968	\$ 20,680,335	\$ 19,997,692	\$ 20,959,055	\$ 20,970,442	\$ 21,503,442



General Fund Expenditure Summary

	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
GENERAL GOVERNMENT							
Common Council	\$ 67,038	\$ 66,167	\$ 66,386	\$ 66,386	68,222	\$ 68,222	\$ 68,222
Commissions & Committees	23,600	19,150	23,600	20,150	23,600	23,600	23,600
Municipal Court	111,235	85,646	110,608	98,615	99,934	99,934	100,934
Information Technology	685,855	691,107	721,768	721,768	747,689	747,689	752,736
City Administrator	180,230	173,490	181,919	181,919	181,915	181,915	184,284
Finance Department	689,088	704,027	687,729	685,995	759,497	759,497	773,346
Elections	118,285	72,320	45,000	32,693	91,000	85,920	85,920
Building & Grounds	149,850	150,399	60,600	62,688	63,100	63,100	63,100
Video Production	4,165	3,850	4,665	6,000	6,000	6,000	6,000
Total General Government	\$ 2,029,346	\$ 1,966,155	\$ 1,902,275	\$ 1,876,214	\$ 2,040,957	\$ 2,035,877	\$ 2,058,142
PUBLIC SAFETY							
Police Administration	744,864	739,251	780,795	786,572	796,572	796,572	808,213
Police Field Services	3,881,597	3,827,965	4,042,409	4,056,006	4,287,151	4,287,151	4,299,423
Communications Center	513,622	508,554	522,962	522,962	527,463	527,463	535,303
Emergency Preparedness	45,938	48,958	99,240	77,500	62,500	62,500	62,500
School Crossing Guards	14,062	14,217	14,062	14,062	14,673	14,673	14,673
Emergency Medical Service	1,636,472	1,630,816	1,793,808	1,808,260	1,867,958	1,867,958	1,870,597
Building Inspection	313,311	329,360	405,073	405,223	368,397	368,397	375,459
Community Services	84,759	88,304	89,026	89,026	89,283	89,283	90,216
Fire District Contribution	829,423	829,692	837,685	837,685	933,167	916,421	933,151
Public Fire Projection Charge	485,000	437,391	485,000	485,000	438,000	438,000	438,000
Total Public Safety	\$ 8,549,048	\$ 8,454,506	\$ 9,070,060	\$ 9,082,296	\$ 9,385,164	\$ 9,368,418	\$ 9,427,535
PUBLIC WORKS							
Engineering & Administration	781,166	749,577	871,010	835,350	871,933	871,633	884,860
Street Dept Labor & Supplies	685,954	695,312	733,261	733,261	888,274	816,299	827,631
Street Cleaning	9,720	11,855	8,600	9,700	9,100	9,100	9,100
Fleet Maintenance/Machinery	317,278	327,840	345,682	332,587	386,653	340,465	343,517
City Garage	76,720	66,636	96,020	98,820	97,670	97,670	97,670
Snow & Ice Removal	89,000	92,271	82,500	79,543	82,500	82,500	82,500
Traffic Signals, Signs, & Markings	69,000	55,055	66,500	93,000	72,500	67,500	67,500
Street Lighting	131,700	135,213	135,700	137,500	141,000	141,000	141,000
Tree & Brush Removal	1,500	1,188	1,500	1,800	1,500	1,500	1,500
Sidewalk Maintenance	140,000	122,239	140,000	140,000	140,000	140,000	140,000
Storm Sewers	52,000	40,307	54,000	54,000	115,000	55,000	55,000
Water Resources	35,624	20,882	21,159	21,153	21,439	21,439	21,439
Landfill	80,000	79,630	116,330	115,830	94,000	94,000	93,270
Refuse Collection	510,000	497,132	522,000	520,000	535,000	535,000	535,000
Recycling	266,581	264,906	277,689	279,839	295,645	295,645	295,789
Total Public Works	\$ 3,246,243	\$ 3,160,043	\$ 3,471,951	\$ 3,452,383	\$ 3,752,214	\$ 3,568,751	\$ 3,595,776
CULTURE, RECREATION & EDUCATION							
Senior Center	452,723	473,469	475,485	487,545	478,842	478,842	487,266
Recreation Administration	208,658	227,697	222,956	220,162	313,755	234,670	240,388
Summer Recreation	53,188	30,832	51,188	34,159	72,943	72,943	72,943
Fall-Winter-Spring Recreation	93,269	19,463	36,457	31,530	-	-	-
Hubbard Activity Center	33,461	65,302	40,862	52,089	53,165	47,982	47,982
Aquatic Center	287,544	274,230	290,486	274,383	284,376	284,376	284,376
Transit	410,551	410,554	435,784	427,683	435,784	424,891	424,891
Total Culture, Recreation & Education	\$ 1,539,394	\$ 1,501,545	\$ 1,553,218	\$ 1,527,551	\$ 1,638,865	\$ 1,543,704	\$ 1,557,846



General Fund Expenditure Summary

	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
CONSERVATION & DEVELOPMENT							
Planning Department	338,083	336,386	363,463	362,113	399,475	390,361	397,656
Land Conservancy	168,719	145,073	144,584	136,156	144,584	134,584	144,584
Forestry	231,292	230,392	242,274	242,274	242,460	242,460	243,714
Public Lands	977,166	850,466	1,042,136	994,502	1,023,518	1,020,976	1,019,763
Total Conservation & Development	\$ 1,715,260	\$ 1,562,317	\$ 1,792,457	\$ 1,735,045	\$ 1,810,037	\$ 1,788,381	\$ 1,805,717
OTHER GENERAL FUND BUDGETS							
Legal Counsel	227,000	269,745	226,000	226,000	226,000	226,000	226,000
Risk Management & Insurance	355,000	312,657	355,000	355,000	375,000	375,000	375,000
General Personnel Benefits	49,300	19,461	25,000	25,000	25,000	25,000	25,000
Non-Departmental	74,193	88,657	266,450	266,450	61,450	56,450	56,450
Compensated Absences	-	186,529	-	-	210,000	210,000	210,000
Miscellaneous	14,480	4,400	14,480	14,480	19,480	14,480	14,480
Total Other General Fund Budgets	\$ 719,973	\$ 881,448	\$ 886,930	\$ 886,930	\$ 916,930	\$ 906,930	\$ 906,930
TRANSFERS							
To Library Fund 212	1,249,999	1,249,999	1,225,670	1,225,670	1,293,585	1,214,784	1,214,784
To Debt Service Fund 300	3,566,319	3,566,319	-	-	-	-	-
To Youth Center Fund 214	20,108	38,608	47,124	47,124	100,646	79,358	79,358
To Fund 412 PW Capital	751,107	751,107	-	-	-	-	-
To Fund 416 Other Capital	100,000	572,548	-	-	-	-	-
To Fund 207 OPEB	-	-	-	-	-	-	-
To Other Funds	-	-	-	-	-	-	-
Total Transfers	\$ 5,687,533	\$ 6,178,581	\$ 1,272,794	\$ 1,272,794	\$ 1,394,231	\$ 1,294,142	\$ 1,294,142
CONTINGENCY							
Police Vehicle Damage	5,000	1,998	-	-	-	-	-
Public Works Vehicle Damage	5,000	6,169	-	-	-	-	-
City Liability Claims	25,000	11,642	-	-	-	-	-
Fire Equipment Capital Reserve	-	-	190,650	190,650	190,650	190,650	190,650
Personnel Contingency	-	-	-	-	129,589	129,589	5,704
Emergency Contingency	-	-	400,000	-	-	-	517,000
General Contingency	255,832	-	140,000	-	213,000	144,000	144,000
Total Contingency	\$ 290,832	\$ 19,809	\$ 730,650	\$ 190,650	\$ 533,239	\$ 464,239	\$ 857,354
TOTAL EXPENDITURES	\$ 23,777,629	\$ 23,724,405	\$ 20,680,335	\$ 20,023,863	\$ 21,471,637	\$ 20,970,442	\$ 21,503,442



2018 CITY OF Middleton Budget

2018 DECISION ITEMS DETAIL					
DEPARTMENT/COST CENTER: APPROVED PERSONNEL DECISION ITEMS			AMOUNT		
Account Number	Account Title	Description / Justification	Mandate	Line item Increase	Line Shift
Information Technology				Fiscal Impact	
100-5151-111	SALARIES-PART-TIME	IT Technician Review of the part-time IT Technician approved as a LTE in 2017 and requested to be reviewed as part of the 2018 budget development process.		24,152	
100-5151-135	LONGEVITY			-	
100-5151-192	RETIREMENT			-	
100-5151-193	FICA			1,848	
100-5151-194	HEALTH INSURANCE			-	
100-5151-195	DENTAL INSURANCE			-	
				\$ 26,000	
Finance				Fiscal Impact	
100-5141-110	SALARIES-FULL-TIME	Assistant Finance Director/HR Manager Request to make a change to an existing position in the Finance Department. Additional request materials are attached to the 2018 Personnel Change Request Form submitted by the Finance Department and City Administrator.		5,207	
100-5141-135	LONGEVITY			52	
100-5141-192	RETIREMENT			352	
100-5141-193	FICA			402	
100-5141-194	HEALTH INSURANCE			-	
100-5141-195	DENTAL INSURANCE			-	
	Total			\$ 6,014	
Finance				Fiscal Impact	
100-5141-112	PART-TIME-NON-PERM.	Accounting Assistant Request for an additional part-time administrative support position in the Finance Department. Additional request materials are attached to the 2018 Personnel Change Request Form submitted by the Finance Department and City Administrator.		17,428	
100-5141-135	LONGEVITY			(107)	
100-5141-192	RETIREMENT			1,160	
100-5141-193	FICA			1,325	
100-5141-194	HEALTH INSURANCE			-	
100-5141-195	DENTAL INSURANCE			-	
	Total			\$ 19,806	
	Total Request			\$ 25,820	
Police				Fiscal Impact	
100-5212-110	SALARIES-FULL-TIME	Police Officer Request for an additional Police Officer. Additional request materials are attached to the 2018 Personnel Change Request Form submitted by the Police Department.		57,474	
100-5212-135	LONGEVITY			-	
100-5212-192	RETIREMENT			6,282	
100-5212-193	FICA			4,397	
100-5212-194	HEALTH INSURANCE			14,410	
100-5212-195	DENTAL INSURANCE			2,322	
	Total			\$ 84,885	



2018 CITY OF Middleton Budget

2018 DECISION ITEMS DETAIL					
DEPARTMENT/COST CENTER: APPROVED PERSONNEL DECISION ITEMS			AMOUNT		
Account Number	Account Title	Description / Justification	Mandate	Line item Increase	Line Shift
Public Works				Fiscal Impact	
100-5359-110	SALARIES-FULL-TIME	Street Maintenance Worker Request for an additional Street Crew Member.		48,310	
100-5359-135	LONGEVITY	Additional request materials are attached to the 2018 Personnel Change Request Form submitted by the Public Works Department.		-	
100-5359-192	RETIREMENT			3,237	
100-5359-193	FICA			3,696	
100-5359-194	HEALTH INSURANCE			14,410	
100-5359-195	<u>DENTAL INSURANCE</u>			2,322	
	Total			\$ 71,974	
Planning				Fiscal Impact	
100-5631-110	SALARIES-FULL-TIME	Sustainability Coordinator Request for a Sustainability Coordinator.		21,860	
100-5631-135	LONGEVITY	Additional request materials are attached to the 2018 Personnel Change Request Form submitted by the Planning Department.		-	
100-5631-192	RETIREMENT			1,466	
100-5631-193	FICA			1,674	
100-5631-194	HEALTH INSURANCE			-	
100-5631-195	<u>DENTAL INSURANCE</u>			-	
	Total			25,000	
PLRF				Fiscal Impact	
214-5100-110	SALARIES-FULL-TIME	Youth Center Director & Asst. Director Request for additional paid weeks, increase in position grade, and increase in hours. A portion of this request is listed in the Youth Center and a portion is listed in the Recreation Department.		\$ 8,215	
214-5100-135	LONGEVITY			\$ -	
214-5100-192	RETIREMENT			\$ 550	
214-5100-193	FICA			\$ 628	
214-5100-194	HEALTH INSURANCE			\$ 20,312	
214-5100-195	<u>DENTAL INSURANCE</u>			\$ 2,321	
	Total			\$ 32,026	
General Fund	Total	Funding for all requests is in the General Fund or supported by a General Fund Transfer		\$ 265,705	



2018 City of Middleton Budget

COMMON COUNCIL

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5111-110	SALARIES-FULL-TIME	60,960	60,480	60,480	40,088	60,480	60,480	60,480
100-5111-115	ELECTED OFFICIALS WAGES	-	-	-	-	-	-	-
100-5111-180	COMMON COUNCIL	-	-	-	-	-	-	-
	TOTAL	60,960	60,480	60,480	40,088	60,480	60,480	60,480
PERSONNEL BENEFITS								
100-5111-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5111-192	RETIREMENT	1,116	950	979	653	965	965	965
100-5111-193	FICA	4,662	4,627	4,627	3,067	4,627	4,627	4,627
	TOTAL	5,778	5,577	5,606	3,720	5,592	5,592	5,592
OPERATING EXPENSES								
100-5111-210	OFFICE SUPPLIES	-	-	-	3	500	500	500
100-5111-440	TRAINING & DEVELOPMENT	150	-	150	75	500	500	500
100-5111-490	OTHER OPERATING EXPENSES	150	110	150	-	1,150	1,150	1,150
	TOTAL	300	110	300	78	2,150	2,150	2,150
TOTAL COMMON COUNCIL		67,038	66,167	66,386	43,885	68,222	68,222	68,222



2018 City of Middleton Budget

COMMISSIONS/COMMITTEES

	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OPERATING EXPENSES						
100-5112-990 POLICE COMMISSION	5,000	4,253	5,000	2,175	5,000	5,000	5,000
100-5113-990 LANDMARKS COMMISSION	350	8	350	-	350	350	350
100-5113-991 HISTORICAL SOCIETY GRANT	-	-	-	-	-	-	-
100-5113-992 ART COMMITTEE EXPENSES	5,000	4,998	5,000	96	5,000	5,000	5,000
100-5115-990 BOARD OF REVIEW	-	-	-	-	-	-	-
100-5116-990 SUSTAINABILITY COMMITTEE	13,250	9,891	13,250	4,068	13,250	13,250	13,250
TOTAL	23,600	19,150	23,600	6,339	23,600	23,600	23,600
TOTAL COMMISSIONS/COMMITTEES	23,600	19,150	23,600	6,339	23,600	23,600	23,600



2018 City of Middleton Budget

MUNICIPAL COURT REVENUE

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
FINES & FOREFEITURES								
100-4511-00	FINES & FORFEITURES	200,000	143,823	150,000	68,654	150,000	150,000	150,000
100-4512-00	COURT COSTS	75,000	81,081	85,000	42,309	85,000	85,000	85,000
100-4513-00	PARKING FINES	40,000	37,260	40,000	23,621	40,000	40,000	40,000
	TOTAL	315,000	262,164	275,000	134,584	275,000	275,000	275,000
TOTAL MUNICIPAL COURT REVENUE		315,000	262,164	275,000	134,584	275,000	275,000	275,000



2018 City of Middleton Budget

MUNICIPAL COURT

	2016		2017		2018			
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
WAGES								
100-5121-110	SALARIES-FULL-TIME	44,510	44,793	45,177	31,380	45,177	45,177	45,855
100-5121-111	PART-TIME PERM.	21,103	781	21,302	52	11,700	11,700	11,876
100-5121-115	ELECTED OFFICIALS WAGES	14,400	14,400	14,400	9,600	14,400	14,400	14,400
100-5121-117	OVERTIME	-	-	-	-	-	-	-
100-5121-122	SHIFT DIFFERENTIAL WAGES	-	-	-	-	-	-	-
100-5121-128	FLSA WAGES	-	-	-	-	-	-	-
100-5121-135	LONGEVITY	1,500	1,335	1,355	-	1,355	1,355	1,375
	TOTAL	81,513	61,309	82,234	41,031	72,632	72,632	73,506
PERSONNEL BENEFITS								
100-5121-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5121-192	RETIREMENT	5,177	3,853	5,057	2,660	4,866	4,866	4,925
100-5121-193	FICA	6,000	4,393	5,690	2,950	5,556	5,556	5,623
100-5121-194	HEALTH INSURANCE	5,912	5,532	5,798	3,475	5,902	5,902	5,902
100-5121-195	DENTAL INSURANCE	589	589	590	393	590	590	590
100-5121-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	17,678	14,367	17,135	9,478	16,914	16,914	17,040
OPERATING EXPENSES								
100-5121-200	WITNESS FEES & INTERPRETOR FEE	1,000	234	1,000	239	500	500	500
100-5121-250	POSTAGE	3,000	2,183	3,000	2,816	3,000	3,000	3,000
100-5121-317	COURTROOM SECURITY PAYMT	1,000	1,575	1,000	-	1,000	1,000	1,000
100-5121-440	TRAINING & DEVELOPMENT	1,851	2,091	2,101	1,300	2,500	2,500	2,500
100-5121-460	IID CHARGE REIMBURSEMENT	750	498	750	750	-	-	-
100-5121-480	PEER COURT	-	-	-	-	-	-	-
100-5121-490	OTHER OPERATING EXPENSES	4,443	3,388	3,388	4,400	3,388	3,388	3,388
100-5121-495	RETURN OF DEPOSITS	-	-	-	-	-	-	-
	TOTAL	12,044	9,970	11,239	9,506	10,388	10,388	10,388
TOTAL MUNICIPAL COURT		111,235	85,646	110,608	60,015	99,934	99,934	100,934



2018 City of Middleton Budget

INFORMATION TECHNOLOGY

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5151-110	SALARIES-FULL-TIME	206,877	207,383	210,382	133,849	210,382	210,382	213,934
100-5151-111	SALARIES-PART-TIME	-	-	-	-	23,795	23,795	24,152
100-5151-117	OVERTIME	2,860	969	2,720	-	2,720	2,720	2,761
100-5151-130	ON CALL PAY	-	293	23,400	14,835	23,400	23,400	23,751
100-5151-135	LONGEVITY	6,862	6,861	7,526	-	7,527	7,527	7,640
	TOTAL	216,599	215,506	244,028	148,683	267,824	267,824	272,238
PERSONNEL BENEFITS								
100-5151-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5151-192	RETIREMENT	14,107	13,692	16,612	10,378	16,350	16,350	16,646
100-5151-193	FICA	16,352	15,954	18,669	10,990	20,280	20,280	20,617
100-5151-194	HEALTH INSURANCE	41,830	40,751	42,453	25,973	43,230	43,230	43,230
100-5151-195	DENTAL INSURANCE	6,307	5,822	5,824	3,881	5,823	5,823	5,823
100-5151-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	78,596	76,219	83,558	51,223	85,683	85,683	86,316
OPERATING EXPENSES								
100-5151-210	OFFICE SUPPLIES	-	-	-	-	-	-	-
100-5151-220	EQUIPMENT	181,865	179,492	180,620	128,963	180,620	180,620	180,620
100-5151-260	INTERNET	33,555	37,781	38,000	32,511	38,000	38,000	38,000
100-5151-270	MPSI EXPENDITURES	149,240	161,026	161,562	150,998	161,562	161,562	161,562
100-5151-280	COMMUNICATION	-	-	-	-	-	-	-
100-5151-320	CONTRACT EMPLOYEE	25,000	20,210	13,000	2,640	13,000	13,000	13,000
100-5151-440	TRAINING	1,000	872	1,000	280	1,000	1,000	1,000
	TOTAL	390,660	399,381	394,182	315,391	394,182	394,182	394,182
TOTAL INFORMATION TECHNOLOGY		685,855	691,107	721,768	515,297	747,689	747,689	752,736



2018 City of Middleton Budget

CITY ADMINISTRATOR

	2016		2017		2018			
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
WAGES								
100-5120-110	SALARIES-FULL-TIME	120,892	121,680	122,705	77,167	122,605	122,605	124,546
100-5120-111	INTERN	10,000	5,457	10,000	4,256	10,500	10,500	10,500
100-5120-118	WAGE REIMBURSEMENTS	(1,850)	-	-	-	-	-	-
100-5120-135	LONGEVITY	4,836	4,836	6,136	-	6,130	6,130	6,227
	TOTAL	133,878	131,973	138,841	81,422	139,235	139,235	141,273
PERSONNEL BENEFITS								
100-5120-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5120-192	RETIREMENT	9,153	7,975	8,761	5,400	8,625	8,625	8,762
100-5120-193	FICA	10,384	9,571	10,633	6,041	10,613	10,613	10,807
100-5120-194	HEALTH INSURANCE	13,943	13,584	14,151	8,658	14,410	14,410	14,410
100-5120-195	DENTAL INSURANCE	2,322	2,322	2,323	1,548	2,322	2,322	2,322
100-5120-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	35,802	33,451	35,868	21,646	35,970	35,970	36,301
OPERATING EXPENSES								
100-5120-280	COMMUNICATION	550	375	550	674	1,050	1,050	1,050
100-5120-440	TRAINING & DEVELOPMENT	2,000	2,038	2,000	1,307	2,000	2,000	2,000
100-5120-450	EMPLOYEE PROGRAMS	1,000	1,202	1,000	(926)	1,000	1,000	1,000
100-5120-490	OTHER OPERATING EXPENSES	7,000	4,450	3,660	785	2,660	2,660	2,660
	TOTAL	10,550	8,065	7,210	1,840	6,710	6,710	6,710
TOTAL CITY ADMINISTRATOR		180,230	173,490	181,919	104,909	181,915	181,915	184,284



2018 City of Middleton Budget

FINANCE DEPARTMENT

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5141-110	SALARIES-FULL-TIME	381,598	383,457	374,812	239,057	404,703	404,703	413,291
100-5141-112	PART-TIME-NON-PERM.	44,176	44,287	33,463	18,266	51,287	51,287	54,625
100-5141-120	WAGES	-	-	-	-	-	-	-
100-5141-135	LONGEVITY	8,815	7,830	7,876	-	9,180	9,180	9,390
100-5141-145	UNEMPLOYMENT PAYMENT	-	-	-	-	-	-	-
100-5141-198	VACANT POSITION(S)	-	-	-	-	-	-	-
100-5141-197	FURLOUGH	-	-	-	-	-	-	-
	TOTAL	434,589	435,574	416,151	257,322	465,170	465,170	477,306
PERSONNEL BENEFITS								
100-5141-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5141-192	RETIREMENT	26,309	26,073	25,980	18,059	33,221	33,221	34,021
100-5141-193	FICA	30,133	31,936	31,835	18,410	35,586	35,586	36,499
100-5141-194	HEALTH INSURANCE	60,009	56,298	62,402	38,106	63,542	63,542	63,542
100-5141-195	DENTAL INSURANCE	7,556	9,296	9,878	6,584	9,878	9,878	9,878
100-5141-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	124,007	123,603	130,095	81,158	142,227	142,227	143,940
OPERATING EXPENSES								
100-5141-210	OFFICE SUPPLIES	2,659	2,566	2,500	869	2,500	2,500	2,500
100-5141-250	POSTAGE	6,000	6,954	6,000	1,938	10,000	10,000	10,000
100-5141-260	ADVERTISING & PRINTING	4,000	7,430	4,000	2,487	4,000	4,000	4,000
100-5141-280	COMMUNICATIONS	8,833	11,029	10,333	5,549	11,100	11,100	11,100
100-5141-310	OUTSIDE SERVICES	7,000	4,008	750	-	4,600	4,600	4,600
100-5141-410	EQUIPMENT MAINTENANCE	-	-	-	-	-	-	-
100-5141-440	TRAINING & DEVELOPMENT	6,000	4,628	6,000	4,415	6,500	6,500	6,500
100-5141-480	DATA PROCESSING	40,000	50,279	52,000	16,429	52,000	52,000	52,000
100-5141-490	OTHER OPERATING EXPENSES	5,000	3,055	7,500	714	6,000	6,000	6,000
100-5141-704	SALES TAX - PD.	-	-	-	-	-	-	-
100-5141-800	OFFICE EQUIPMENT	-	-	-	-	-	-	-
100-5141-810	OTHER EQUIPMENT	1,000	-	-	3	-	-	-
100-5157-990	AUDIT	50,000	54,900	52,400	47,250	55,400	55,400	55,400
	TOTAL	130,492	144,850	141,483	79,654	152,100	152,100	152,100
TOTAL FINANCE DEPARTMENT		689,088	704,027	687,729	418,135	759,497	759,497	773,346



2018 City of Middleton Budget

ELECTIONS	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES							
100-5143-116 ELECTION WORKERS	80,000	47,633	23,000	10,693	55,000	55,000	55,000
TOTAL	80,000	47,633	23,000	10,693	55,000	55,000	55,000
OPERATING EXPENSES							
100-5143-220 SUPPLIES & MATERIALS	13,047	3,631	6,000	1,450	7,000	7,000	7,000
100-5143-250 POSTAGE	9,300	1,988	3,000	561	6,000	6,000	6,000
100-5143-260 ADVERTISING & PRINTING	2,910	4,371	2,200	211	2,500	2,500	2,500
100-5143-440 TRAINING & DEVELOPMENT	5,264	2,506	3,800	1,258	4,000	4,000	4,000
100-5143-490 OTHER OPERATING EXPENSES	7,764	12,192	7,000	3,426	16,500	11,420	11,420
TOTAL	38,285	24,688	22,000	6,906	36,000	30,920	30,920
TOTAL ELECTIONS	118,285	72,320	45,000	17,599	91,000	85,920	85,920



2018 City of Middleton Budget

BUILDING & GROUNDS		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5160-110	SALARIES-FULL-TIME	62,570	61,540	-	-	-	-	-
100-5160-117	OVERTIME	-	-	-	-	-	-	-
100-5160-135	LONGEVITY	3,755	2,454	-	-	-	-	-
	TOTAL	66,325	63,994	-	-	-	-	-
PERSONNEL BENEFITS								
100-5160-192	RETIREMENT	4,378	3,956	-	-	-	-	-
100-5160-193	FICA	5,074	4,771	-	-	-	-	-
100-5160-194	HEALTH INSURANCE	13,943	12,556	-	-	-	-	-
100-5160-195	DENTAL INSURANCE	1,180	1,443	-	-	-	-	-
100-5160-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	24,575	22,726	-	-	-	-	-
OPERATING EXPENSES								
100-5160-310	OUTSIDE SERVICES	-	(569)	-	-	-	-	-
100-5160-440	TRAINING & DEVELOPMENT	250	-	-	40	-	-	-
100-5160-490	OTHER OPERATING EXPENSES	100	-	-	-	-	-	-
100-5310-220	SUPPLIES & MATERIALS	3,100	3,431	3,100	1,680	3,100	3,100	3,100
100-5310-310	OUTSIDE SERVICES	12,500	16,979	13,500	10,919	18,000	18,000	18,000
100-5310-410	EQUIPMENT MAINTENANCE	7,000	8,935	7,000	4,460	7,000	7,000	7,000
100-5310-440	TRAINING & DEVELOPMENT	-	-	-	-	-	-	-
100-5310-470	UTILITIES	36,000	34,903	37,000	21,138	35,000	35,000	35,000
100-5310-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	TOTAL	58,950	63,679	60,600	38,237	63,100	63,100	63,100
TOTAL BUILDING & GROUNDS		149,850	150,399	60,600	38,237	63,100	63,100	63,100



2018 City of Middleton Budget

VIDEO PRODUCTION

	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATING EXPENSES							
100-5537-220 SUPPLIES & MATERIALS	-	-	-	-	-	-	-
100-5537-310 OUTSIDE SERVICES	4,165	3,850	4,665	1,360	6,000	6,000	6,000
100-5537-990 CATV EQUIPMENT	-	-	-	-	-	-	-
TOTAL	4,165	3,850	4,665	1,360	6,000	6,000	6,000
TOTAL VIDEO PRODUCTION	4,165	3,850	4,665	1,360	6,000	6,000	6,000



2018 City of Middleton Budget

POLICE DEPARTMENT REVENUES

	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	INTERGOVERNMENTAL REVENUE						
100-4343-00 MCP SCHOOL DISTRICT - POLICE	80,000	78,043	78,042	82,955	82,202	82,202	82,202
TOTAL	80,000	78,043	78,042	82,955	82,202	82,202	82,202
PUBLIC CHARGES FOR SERVICES							
100-4620-00 VEHICLE REGISTRATION FEES	2,250	741	500	420	500	500	500
100-4621-00 POLICE SPECIAL SERVICES	-	40	-	-	-	-	-
100-4622-00 POLICE DEPARTMENT FEES	9,000	12,622	9,000	15,865	9,000	9,000	9,000
TOTAL	11,250	13,403	9,500	16,285	9,500	9,500	9,500
TOTAL POLICE DEPARTMENT REVENUES	91,250	91,446	87,542	99,240	91,702	91,702	91,702



2018 City of Middleton Budget

POLICE DEPARTMENT

	2016		2017		2018			
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
POLICE ADMINISTRATION								
WAGES								
100-5211-110	SALARIES-FULL-TIME	414,365	408,100	413,600	258,193	413,909	413,909	423,515
100-5211-112	PART-TIME-NON-PERM.	20,161	18,603	30,593	13,975	30,467	30,467	30,924
100-5211-117	OVERTIME	500	158	508	-	508	508	517
100-5211-120	WAGES	-	-	-	-	-	-	-
100-5211-122	SHIFT DIFFERENTIAL WAGES	-	-	-	-	-	-	-
100-5211-128	FLSA WAGES	63	35	63	31	63	63	63
100-5211-135	LONGEVITY	18,010	17,000	19,289	-	21,120	21,120	21,437
	TOTAL	453,099	443,897	464,053	272,199	466,067	466,067	476,456
PERSONNEL BENEFITS								
100-5211-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5211-192	RETIREMENT	23,326	23,269	26,068	16,223	26,279	26,279	26,736
100-5211-193	FICA	34,619	33,350	35,476	20,146	35,649	35,649	36,444
100-5211-194	HEALTH INSURANCE	57,344	65,251	76,553	46,763	77,952	77,952	77,952
100-5211-195	DENTAL INSURANCE	11,510	9,091	9,192	4,981	8,045	8,045	8,045
100-5211-197	FURLOUGH	-	-	-	-	-	-	-
100-5211-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	126,799	130,960	147,289	88,113	147,925	147,925	149,177
OPERATING EXPENSES								
100-5211-210	OFFICE SUPPLIES	16,300	17,689	16,300	14,665	18,000	18,000	18,000
100-5211-240	COMPUTER SOFTWARE & SUPPORT	-	-	-	-	-	-	-
100-5211-270	TELEPHONE	-	172	-	-	-	-	-
100-5211-290	UNIFORMS & EQUIPMENT	1,300	1,753	1,300	399	1,300	1,300	1,300
100-5211-340	BUILDINGS & GROUNDS MAINT	76,476	78,226	77,623	46,033	89,050	89,050	89,050
100-5211-345	SPECIAL BLDG MAINTENANCE	-	-	-	-	-	-	-
100-5211-470	UTILITIES	65,920	62,419	69,270	37,845	69,270	69,270	69,270
100-5211-480	PARKING TICKETS REDLINES	570	460	570	435	570	570	570
100-5211-490	OTHER OPERATING EXPENSES	4,400	3,675	4,390	3,274	4,390	4,390	4,390
100-5211-800	CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL	164,966	164,394	169,453	102,651	182,580	182,580	182,580
TOTAL POLICE ADMINISTRATION		744,864	739,251	780,795	462,963	796,572	796,572	808,213



2018 City of Middleton Budget

POLICE DEPARTMENT

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
POLICE FIELD SERVICES								
WAGES								
100-5212-110	SALARIES-FULL-TIME	2,471,345	2,450,511	2,577,153	1,554,329	2,698,386	2,698,386	2,708,735
100-5212-117	OVERTIME	236,066	245,563	236,066	200,835	243,200	243,200	243,200
100-5212-118	WAGE REIMBURSEMENTS	(22,836)	(40,430)	(22,836)	(30,599)	(25,000)	(25,000)	(25,000)
100-5212-122	SHIFT DIFFERENTIAL WAGES	47,994	28,392	47,994	19,280	48,225	48,225	48,225
100-5212-124	ASST SHIFT COMMANDER WAGES	345	362	345	96	350	350	350
100-5212-126	FIELD TRAINING WAGES	625	428	326	841	350	350	350
100-5212-128	FLSA WAGES	727	85	727	287	350	350	350
100-5212-135	LONGEVITY	64,929	66,976	70,619	4,226	68,688	68,688	68,688
100-5212-145	UNEMPLOYMENT WAGES	-	2,191	-	-	-	-	-
	TOTAL	2,799,195	2,754,076	2,910,394	1,749,295	3,034,549	3,034,549	3,044,898
PERSONNEL BENEFITS								
100-5212-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5212-192	RETIREMENT	262,311	255,879	311,455	200,503	334,409	334,409	335,540
100-5212-193	FICA	211,452	207,900	220,614	131,988	234,056	234,056	234,848
100-5212-194	HEALTH INSURANCE	365,434	362,337	354,463	231,518	418,580	418,580	418,580
100-5212-195	DENTAL INSURANCE	52,073	54,871	49,351	36,806	60,772	60,772	60,772
100-5212-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	891,270	880,987	935,883	600,815	1,047,817	1,047,817	1,049,740
OPERATING EXPENSES								
100-5212-220	FIELD SUPPLIES	16,847	19,996	16,847	14,542	20,000	20,000	20,000
100-5212-240	COMPUTER SOFTWARE & SUPPORT	1,650	1,650	1,650	-	1,650	1,650	1,650
100-5212-290	UNIFORMS & EQUIPMENT	21,500	19,716	21,500	12,031	25,000	25,000	25,000
100-5212-340	BUILDINGS & GROUNDS MAINT	-	-	-	-	-	-	-
100-5212-410	VEHICLE OPERATION	103,187	103,986	103,187	39,285	103,187	103,187	103,187
100-5212-440	TUITION REIMBURSEMENT	-	-	-	-	-	-	-
100-5212-450	OTHER TRAINING	33,000	34,880	38,000	31,171	40,000	40,000	40,000
100-5212-470	UTILITIES	-	-	-	-	-	-	-
100-5212-490	OTHER OPERATING EXPENSES	14,948	12,459	14,948	7,632	14,948	14,948	14,948
100-5212-510	GARAGE	-	-	-	-	-	-	-
100-5215-450	OTHER TRAINING	-	212	-	(21)	-	-	-
100-5216-990	SPECIAL PROJECTS	-	-	-	-	-	-	-
100-5212-800	CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL	191,132	192,901	196,132	104,641	204,785	204,785	204,785
TOTAL POLICE FIELD SERVICES		3,881,597	3,827,965	4,042,409	2,454,751	4,287,151	4,287,151	4,299,423



2018 City of Middleton Budget

POLICE DEPARTMENT

	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
COMMUNICATIONS CENTER							
WAGES							
100-5256-110 SALARIES-FULL-TIME	297,733	299,654	303,215	191,564	303,217	303,217	308,565
100-5256-112 PART-TIME-NON-PERM.	10,820	12,854	10,820	8,450	11,447	11,447	11,619
100-5256-117 OVERTIME	34,381	36,826	34,897	15,123	34,897	34,897	35,420
100-5256-118 WAGE REIMBURSEMENT	-	-	-	-	-	-	-
100-5256-120 WAGES	-	-	-	-	-	-	-
100-5256-122 SHIFT DIFFERENTIAL WAGES	4,039	3,676	4,039	2,570	4,000	4,000	4,000
100-5256-126 FIELD TRAINING WAGES	-	-	-	-	-	-	-
100-5256-128 FLSA WAGES	545	700	545	289	500	500	500
100-5256-135 LONGEVITY	9,139	9,139	9,766	-	10,257	10,257	11,070
TOTAL	356,657	362,849	363,282	217,996	364,318	364,318	371,174
PERSONNEL BENEFITS							
100-5256-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5256-192 RETIREMENT	22,901	21,367	24,391	14,842	24,376	24,376	24,836
100-5256-193 FICA	26,545	26,412	27,441	15,962	27,832	27,832	28,356
100-5256-194 HEALTH INSURANCE	60,861	52,100	59,847	36,397	60,936	60,936	60,936
100-5256-195 DENTAL INSURANCE	8,735	8,733	8,736	5,822	8,736	8,736	8,736
100-5256-199 EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
TOTAL	119,042	108,611	120,415	73,023	121,880	121,880	122,864
OPERATING EXPENSES							
100-5256-210 SUPPLIES	-	-	-	-	-	-	-
100-5256-270 TELEPHONE	25,500	26,931	25,500	13,510	27,500	27,500	27,500
100-5256-290 UNIFORMS & EQUIPMENT	1,265	1,264	1,265	684	1,265	1,265	1,265
100-5256-310 COMPUTER SERVICES	-	-	-	-	-	-	-
100-5256-410 EQUIPMENT MAINTENANCE	8,679	8,560	10,000	1,509	10,000	10,000	10,000
100-5256-440 TRAINING & DEVELOPMENT	2,479	339	2,500	1,697	2,500	2,500	2,500
100-5256-800 CAPITAL OUTLAY	-	-	-	-	-	-	-
TOTAL	37,923	37,094	39,265	17,400	41,265	41,265	41,265
TOTAL COMMUNICATIONS CENTER	513,622	508,554	522,962	308,419	527,463	527,463	535,303



2018 City of Middleton Budget

POLICE DEPARTMENT	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	EMERGENCY PREPAREDNESS						
OPERATING EXPENSES							
100-5250-410 EQUIPMENT MAINTENANCE	12,500	15,268	12,500	10,044	12,500	12,500	12,500
100-5250-850 EMERG. PREP DANE COMMUN FEE	33,438	33,690	86,740	37,153	50,000	50,000	50,000
100-5250-990 EMERGENCY PREPAREDNESS	-	-	-	-	-	-	-
TOTAL	45,938	48,958	99,240	47,197	62,500	62,500	62,500
TOTAL EMERGENCY PREPAREDNESS	45,938	48,958	99,240	47,197	62,500	62,500	62,500
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	14,062	14,217	14,062	14,673	14,673	14,673	14,673
100-5218-490 OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
TOTAL	14,062	14,217	14,062	14,673	14,673	14,673	14,673
TOTAL SCHOOL CROSSING GUARDS	14,062	14,217	14,062	14,673	14,673	14,673	14,673
TOTAL POLICE DEPARTMENT	5,200,083	5,138,944	5,459,468	3,288,003	5,688,359	5,688,359	5,720,112



2018 City of Middleton Budget

EMS REVENUES

	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
PUBLIC CHARGES FOR SERVICES							
100-4623-00	AMBULANCE SERVICE	-	-	-	-	-	-
100-4624-01	AMBULANCE BILLING REVENUE	920,749	889,979	932,329	352,114	931,970	938,741
	TOTAL	920,749	889,979	932,329	352,114	931,970	938,741
SPECIAL FUND ACTIVITY							
100-4735-00	SERVICE CONTRACT COST SHARING	202,193	202,193	205,226	-	208,304	208,304
	TOTAL	202,193	202,193	205,226	-	208,304	208,304
TOTAL EMS REVENUES		1,122,942	1,092,172	1,137,555	352,114	1,140,274	1,147,045



2018 City of Middleton Budget

EMERGENCY MEDICAL SERVICE

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5230-110	SALARIES-FULL-TIME	82,793	83,354	86,041	53,739	86,064	86,064	88,305
100-5230-117	OVERTIME	99,846	78,379	110,400	83,187	129,628	129,628	129,628
100-5230-118	WAGE REIMBURSEMENT	-	-	-	-	-	-	-
100-5230-130	EMT WAGES	835,857	820,971	883,724	544,541	914,978	914,978	914,978
100-5230-131	EMT WAGES-LTE	37,632	56,648	44,198	20,095	33,174	33,174	33,174
100-5230-135	LONGEVITY	23,488	23,203	24,421	-	24,637	24,637	24,637
100-5230-140	TRAINING STIPENDS	-	-	-	-	-	-	-
100-5230-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	-
	TOTAL	1,079,616	1,062,556	1,148,784	701,561	1,188,481	1,188,481	1,190,722
PERSONNEL BENEFITS								
100-5230-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5230-192	RETIREMENT	98,884	97,746	116,618	74,199	123,618	123,618	123,863
100-5230-193	FICA	82,591	80,035	86,060	50,483	90,919	90,919	91,072
100-5230-194	HEALTH INSURANCE	147,772	139,185	156,349	85,604	173,605	173,605	173,605
100-5230-195	DENTAL INSURANCE	20,873	21,357	23,197	14,286	24,335	24,335	24,335
100-5230-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	350,120	338,322	382,224	224,572	412,477	412,477	412,875
OPERATING EXPENSES								
100-5230-210	OFFICE SUPPLIES	1,500	1,904	1,200	91	1,200	1,200	1,200
100-5230-220	MEDICAL SUPPLIES	30,000	38,229	30,000	25,588	33,000	33,000	33,000
100-5230-240	COMPUTER SOFTWARE & SUPPORT	7,200	7,194	8,400	2,894	8,400	8,400	8,400
100-5230-290	UNIFORMS	4,500	7,039	4,500	270	4,500	4,500	4,500
100-5230-310	OUTSIDE SERVICES	61,336	69,729	63,500	40,970	66,000	66,000	66,000
100-5230-340	BUILDINGS & GROUNDS MAINT	12,000	10,555	12,000	6,909	12,000	12,000	12,000
100-5230-410	VEHICLE & EQUIPMENT MAINTENANC	18,000	25,102	21,000	16,949	24,000	24,000	24,000
100-5230-420	MOTOR FUEL & LUBE	10,800	6,018	10,200	3,731	7,200	7,200	7,200
100-5230-440	TRAINING & DEVELOPMENT	33,000	33,766	33,000	16,621	33,000	33,000	33,000
100-5230-470	UTILITIES	26,000	27,988	28,600	15,753	27,300	27,300	27,300
100-5230-490	OTHER OPERATING EXPENSES	2,400	2,414	2,400	1,318	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	206,736	229,938	262,800	131,093	267,000	267,000	267,000
TOTAL EMERGENCY MEDICAL SERVICE		1,636,472	1,630,816	1,793,808	1,057,226	1,867,958	1,867,958	1,870,597



2018 City of Middleton Budget

BUILDING INSPECTION REVENUES

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
LICENSES & PERMITS								
100-4431-00	PERMITS - BUILDING	264,222	441,998	295,000	240,830	295,000	295,000	295,000
100-4432-00	PERMITS - ELECTRICAL	67,343	111,959	70,000	38,491	70,000	70,000	70,000
100-4433-00	PERMITS - PLUMBING	64,839	114,976	70,000	36,864	70,000	70,000	70,000
100-4434-00	EROSION CONTROL PERMIT	7,320	9,840	10,000	7,150	10,000	10,000	10,000
	TOTAL	403,724	678,773	445,000	323,335	445,000	445,000	445,000
TOTAL BUILDING INSPECTION REVENUES		403,724	678,773	445,000	323,335	445,000	445,000	445,000



2018 City of Middleton Budget

BUILDING INSPECTION

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
BUILDING INSPECTION								
WAGES								
100-5241-110	SALARIES-FULL-TIIME	80,396	80,920	263,077	173,573	244,038	244,038	250,199
100-5241-117	OVERTIME	-	-	1,000	-	1,000	1,000	1,015
100-5241-135	LONGEVITY	4,824	4,824	1,109	5,633	-	-	-
	TOTAL	85,220	85,744	265,186	179,206	245,038	245,038	251,214
PERSONNEL BENEFITS								
100-5241-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5241-192	RETIREMENT	5,676	5,460	16,401	11,998	15,011	15,011	15,425
100-5241-193	FICA	6,520	6,474	20,286	13,202	18,745	18,745	19,217
100-5241-194	HEALTH INSURANCE	13,964	13,584	56,604	30,134	43,230	43,230	43,230
100-5241-195	DENTAL INSURANCE	1,179	1,178	9,289	3,814	6,966	6,966	6,966
100-5241-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	27,339	26,697	102,580	59,149	83,952	83,952	84,838
OPERATING EXPENSES								
100-5241-210	OFFICE SUPPLIES	300	325	300	186	300	300	300
100-5241-220	SUPPLIES & MATERIALS	2,500	2,662	2,256	364	2,256	2,256	2,256
100-5241-230	CREDIT CARD FEES	1,163	3,213	1,163	1,290	1,163	1,163	1,163
100-5241-260	ADVERTISING & PRINTING	1,000	1,066	1,000	376	1,000	1,000	1,000
100-5241-280	COMMUNICATIONS	2,000	2,696	2,000	1,237	2,000	2,000	2,000
100-5241-410	VEHICLE OPERATION & MAINT.	-	8,265	-	752	-	-	-
100-5241-420	MOTOR FUEL & LUBE	-	-	-	-	-	-	-
100-5241-440	TRAINING & DEVELOPMENT	750	624	310	541	1,225	1,225	1,225
100-5241-450	MILEAGE	3,000	3,461	3,000	1,081	3,000	3,000	3,000
100-5241-490	OTHER OPERATING EXPENSES	-	-	-	8,275	-	-	-
	TOTAL	10,713	22,311	10,029	14,100	10,944	10,944	10,944
TOTAL BUILDING INSPECTION		123,272	134,751	377,795	252,456	339,934	339,934	346,996



2018 City of Middleton Budget

BUILDING INSPECTION

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
ELECTRICAL INSPECTION								
WAGES								
100-5242-110	SALARIES-FULL-TIME	70,000	61,496	-	-	-	-	-
100-5242-135	LONGEVITY	-	502	-	-	-	-	-
	TOTAL	70,000	61,998	-	-	-	-	-
PERSONNEL BENEFITS								
100-5242-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5242-192	RETIREMENT	5,092	3,920	-	-	-	-	-
100-5242-193	FICA	6,165	4,570	-	-	-	-	-
100-5242-194	HEALTH INSURANCE	13,964	10,455	-	-	-	-	-
100-5242-195	DENTAL INSURANCE	1,179	982	-	-	-	-	-
	TOTAL	26,400	19,927	-	-	-	-	-
OPERATING EXPENSES								
100-5242-220	SUPPLIES & MATERIALS	200	53	188	-	188	188	188
100-5242-280	COMMUNICATIONS	-	-	-	-	-	-	-
100-5242-310	OUTSIDE SERVICES	2,500	8,820	2,500	160	1,200	1,200	1,200
100-5242-440	TRAINING & DEVELOPMENT	537	805	950	1,075	1,225	1,225	1,225
100-5242-450	MILEAGE	3,000	1,094	3,000	1,384	3,000	3,000	3,000
100-5242-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	TOTAL	6,237	10,772	6,638	2,619	5,613	5,613	5,613
TOTAL ELECTRICAL INSPECTION		102,637	92,697	6,638	2,619	5,613	5,613	5,613



2018 City of Middleton Budget

BUILDING INSPECTION		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
PLUMBING INSPECTION								
WAGES								
100-5243-110	SALARIES-FULL-TIME	54,008	56,396	-	-	-	-	-
100-5243-135	LONGEVITY	3,240	4,312	-	-	-	-	-
	TOTAL	57,248	60,708	-	-	-	-	-
PERSONNEL BENEFITS								
100-5243-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5243-192	RETIREMENT	3,808	3,010	-	-	-	-	-
100-5243-193	FICA	4,380	4,320	-	-	-	-	-
100-5243-194	HEALTH INSURANCE	-	2,426	-	-	-	-	-
100-5243-195	DENTAL INSURANCE	1,179	1,074	-	-	-	-	-
	TOTAL	9,367	10,831	-	-	-	-	-
OPERATING EXPENSES								
100-5243-220	SUPPLIES & MATERIALS	150	24	150	148	150	150	150
100-5243-280	COMMUNICATIONS	-	-	-	-	-	-	-
100-5243-310	OUTSIDE SERVICES	800	2,280	800	-	650	650	650
100-5243-440	TRAINING & DEVELOPMENT	870	603	723	190	1,050	1,050	1,050
100-5243-450	MILEAGE	2,967	2,045	2,967	1,519	3,000	3,000	3,000
100-5243-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	TOTAL	4,787	4,952	4,640	1,857	4,850	4,850	4,850
TOTAL PLUMBING INSPECTION		71,402	76,491	4,640	1,857	4,850	4,850	4,850



2018 City of Middleton Budget

BUILDING INSPECTION	2016		2017		2018			
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
EROSION CONTROL								
OPERATING EXPENSES								
100-5244-990	OUTSIDE SERVICES - DANE COUNTY	16,000	25,421	16,000	14,111	18,000	18,000	18,000
	TOTAL	16,000	25,421	16,000	14,111	18,000	18,000	18,000
TOTAL EROSION CONTROL		16,000	25,421	16,000	14,111	18,000	18,000	18,000
TOTAL BUILDING INSPECTION		313,311	329,360	405,073	271,042	368,397	368,397	375,459



2018 City of Middleton Budget

COMMUNITY SERVICES

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5245-110	SALARIES-FULL-TIME	52,556	52,916	56,143	35,448	56,143	56,143	56,985
100-5245-135	LONGEVITY	1,143	1,051	1,685	-	1,684	1,684	1,709
	TOTAL	53,699	53,967	57,828	35,448	57,827	57,827	58,694
PERSONNEL BENEFITS								
100-5245-190	FRINGE BENEFITS	-	-	-	-	-	-	-
100-5245-192	RETIREMENT	-	-	-	-	-	-	-
100-5245-193	FICA	4,102	3,963	4,424	2,548	4,424	4,424	4,490
100-5245-194	HEALTH INSURANCE	14,336	17,752	14,151	8,658	14,410	14,410	14,410
100-5245-195	DENTAL INSURANCE	2,322	2,322	2,323	1,548	2,322	2,322	2,322
100-5245-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	20,760	24,037	20,898	12,753	21,156	21,156	21,222
OPERATING EXPENSES								
100-5245-220	SUPPLIES & MATERIALS	6,300	6,214	6,300	434	6,300	6,300	6,300
100-5245-280	COMMUNICATIONS	-	-	-	-	-	-	-
100-5245-420	MOTOR FUEL & LUBE	3,800	3,885	3,800	1,471	3,800	3,800	3,800
100-5245-440	TRAINING & DEVELOPMENT	200	200	200	125	200	200	200
100-5245-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	TOTAL	10,300	10,299	10,300	2,030	10,300	10,300	10,300
TOTAL COMMUNITY SERVICES		84,759	88,304	89,026	50,232	89,283	89,283	90,216



2018 City of Middleton Budget

MIDDLETON FIRE DISTRICT

	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OPERATING EXPENSES						
100-5220-990 FIRE DISTRICT (CITY SHARE)	829,423	829,423	837,685	-	933,167	916,421	933,151
100-5220-991 FIRE DISTRICT CAPITAL CONTRIBU	-	269	190,650	-	190,650	190,650	190,650
TOTAL	829,423	829,692	1,028,335	-	1,123,817	1,107,071	1,123,801
TOTAL MIDDLETON FIRE DISTRICT	829,423	829,692	1,028,335	-	1,123,817	1,107,071	1,123,801



2018 City of Middleton Budget

PUBLIC FIRE PROTECTION	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OPERATING EXPENSES						
100-5221-990 HYDRANT RENTAL	485,000	437,391	485,000	-	438,000	438,000	438,000
TOTAL	485,000	437,391	485,000	-	438,000	438,000	438,000
TOTAL PUBLIC FIRE PROTECTION	485,000	437,391	485,000	-	438,000	438,000	438,000

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2018 City of Middleton Budget

PUBLIC WORKS REVENUE		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED REVENUE	RECOMMENDED BUDGET	APPROVED BUDGET
REFUSE & RECYCLING REVENUE								
100-4354-00	STATE & FEDERAL AID - RECYCLIN	55,250	52,345	52,345	55,145	55,145	55,145	55,145
	TOTAL	55,250	52,345	52,345	55,145	55,145	55,145	55,145
STREET LIGHTING REVENUE								
100-4371-00	COUNTY AID - SIGNALS	9,500	20,072	10,000	10,097	8,000	8,000	8,000
	TOTAL	9,500	20,072	10,000	10,097	8,000	8,000	8,000
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	1,083,506	1,082,975	1,065,811	797,629	1,063,506	1,109,327	1,109,327
100-4230-00	SA - STREET IMPROVEMENTS	29,000	3,600	-	1,235	-	-	-
100-4231-00	SA - SIDEWALK & CURB	75,000	209,215	75,000	414	50,000	50,000	50,000
100-4235-00	SA - INTEREST	-	-	-	-	-	-	-
100-4685-00	PUBLIC WORKS CHARGES	-	1,712	-	309	-	-	-
100-4690-00	RECYCLING CENTER REVENUE	10,000	12,672	10,000	10,129	10,000	10,000	10,000
100-4831-00	PW MATERIAL SALES	2,000	833	1,500	492	1,500	1,500	1,500
100-4833-04	POLAR EXPRESS TRACK LEASE	20,000	20,000	20,000	-	-	-	-
	TOTAL	1,199,506	1,311,008	1,152,311	810,208	1,125,006	1,170,827	1,170,827
TOTAL PUBLIC WORKS REVENUE		1,269,256	1,388,425	1,219,656	875,449	1,193,151	1,238,972	1,238,972



2018 City of Middleton Budget

PUBLIC WORKS

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
ENGINEERING & ADMINISTRATION								
WAGES								
100-5329-110	SALARIES-FULL-TIME	504,168	506,023	589,462	334,323	586,613	586,613	597,740
100-5329-117	OVERTIME	2,000	-	2,030	-	2,030	2,030	2,060
100-5329-118	COMPENSATION COST OF RECOVERY	-	(50)	-	-	-	-	-
100-5329-135	LONGEVITY	21,525	21,504	23,415	-	24,062	24,062	24,472
	TOTAL	527,693	527,477	614,907	334,323	612,705	612,705	624,272
PERSONNEL BENEFITS								
100-5329-190	FRINGE BENEFITS	-	-	-	-	-	-	-
100-5329-192	RETIREMENT	34,695	33,663	41,814	23,545	41,051	41,051	41,826
100-5329-193	FICA	40,214	39,252	47,040	24,626	46,872	46,872	47,757
100-5329-194	HEALTH INSURANCE	91,288	102,556	119,006	66,422	121,182	121,182	121,182
100-5329-195	DENTAL INSURANCE	13,276	15,008	18,093	10,595	18,023	18,023	18,023
100-5329-197	WAGE RESERVE	37,500	-	-	-	-	-	-
100-5329-198	VACANT POSITION(S)	-	-	-	-	-	-	-
100-5329-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	216,973	190,479	225,953	125,188	227,128	227,128	228,788
OPERATING EXPENSES								
100-5329-210	OFFICE SUPPLIES	1,000	924	1,000	173	1,000	1,000	1,000
100-5329-220	SUPPLIES & MATERIALS	2,000	1,857	2,000	1,198	2,000	2,000	2,000
100-5329-230	BOOKS & PERIODICALS	-	1,638	-	82	-	-	-
100-5329-250	POSTAGE	1,000	847	1,000	691	1,000	1,000	1,000
100-5329-260	ADVERTISING & PRINTING	2,800	3,687	2,800	2,312	2,800	2,800	2,800
100-5329-280	COMMUNICATIONS	7,000	7,626	6,000	2,847	6,000	6,000	6,000
100-5329-310	OUTSIDE SERVICES	2,000	2,502	2,000	-	2,000	2,000	2,000
100-5329-410	EQUIPMENT MAINTENANCE	13,500	7,792	7,500	612	7,500	7,500	7,500
100-5329-420	MOTOR FUEL & LUBE	-	-	-	-	-	-	-
100-5329-422	FUEL	1,500	701	1,250	316	2,200	1,900	1,900
100-5329-440	TRAINING & DEVELOPMENT	2,000	535	1,500	1,660	2,500	2,500	2,500
100-5329-450	MILEAGE	-	-	-	-	-	-	-
100-5329-490	OTHER OPERATING EXPENSES	200	30	200	-	200	200	200
100-5329-704	SALES TAX - PD.	-	-	-	-	-	-	-
100-5329-800	CAPITAL OUTLAY	-	-	-	-	-	-	-
100-5314-220	SUPPLIES & MATERIALS: PPE	3,500	3,481	4,900	4,107	4,900	4,900	4,900
	TOTAL	36,500	31,620	30,150	13,998	32,100	31,800	31,800
TOTAL ENGINEERING & ADMINISTRATION		781,166	749,577	871,010	473,509	871,933	871,633	884,860



2018 City of Middleton Budget

PUBLIC WORKS

	2016		2017		2018			
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
STREET CREW								
WAGES								
100-5359-110	SALARIES-FULL-TIME	428,751	422,840	434,673	273,542	531,291	482,981	492,136
100-5359-111	LTE's	-	8,256	12,000	9,469	12,000	12,000	12,000
100-5359-117	OVERTIME	17,000	19,919	34,255	4,527	34,255	34,255	34,769
100-5359-118	REIMBURSEABLE WAGES	-	-	-	-	-	-	-
100-5359-135	LONGEVITY	12,419	12,418	13,557	-	14,657	14,657	14,898
	TOTAL	458,170	463,434	494,485	287,538	592,203	543,893	553,803
PERSONNEL BENEFITS								
100-5359-192	RETIREMENT	29,172	37,116	31,653	28,015	38,874	35,637	36,301
100-5359-193	FICA	33,813	34,598	35,609	21,372	45,303	41,607	42,365
100-5359-194	HEALTH INSURANCE	91,288	97,573	104,855	64,079	135,592	121,182	121,182
100-5359-195	DENTAL INSURANCE	13,411	13,540	14,559	8,862	19,202	16,880	16,880
100-5359-197	FURLOUGH	-	-	-	-	-	-	-
100-5359-199	FURLOUGH	-	-	-	-	-	-	-
	TOTAL	167,684	182,827	186,676	122,327	238,971	215,306	216,728
OPERATING EXPENSES								
100-5331-220	SUPPLIES & MATERIALS	50,000	43,506	50,000	32,271	50,000	50,000	50,000
100-5331-280	COMMUNICATIONS	500	436	500	286	500	500	500
100-5331-310	OUTSIDE SERVICES	7,350	4,122	-	-	5,000	5,000	5,000
100-5331-325	REIMBURSEABLE DAMAGE CLAIMS	-	-	-	-	-	-	-
100-5359-280	COMMUNICATIONS	1,000	153	300	230	300	300	300
100-5359-440	TRAINING & DEVELOPMENT	500	300	500	-	500	500	500
100-5359-490	OTHER OPERATING EXPEN.	750	535	800	241	800	800	800
100-5359-990	PW FRINGE BENEFITS	-	-	-	-	-	-	-
100-5359-991	PW PAYROLL	-	-	-	-	-	-	-
	TOTAL	60,100	49,051	52,100	33,028	57,100	57,100	57,100
TOTAL STREET CREW		685,954	695,312	733,261	442,893	888,274	816,299	827,631



2018 City of Middleton Budget

PUBLIC WORKS

	2016		2017		2018			
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
FLEET MAINTENANCE								
WAGES								
100-5311-110	SALARIES-FULL-TIME	121,303	121,773	122,806	77,511	152,567	122,806	125,365
100-5311-111	LTE	-	-	10,800	2,954	-	10,800	10,800
100-5311-117	OVERTIME	3,000	480	3,045	173	3,045	3,045	3,091
100-5311-118	COMPENSATION COST RECOVERY	(10,000)	(11,243)	(10,000)	(8,526)	(10,000)	(10,000)	(10,000)
100-5311-135	LONGEVITY	2,622	2,621	3,224	-	3,889	3,889	3,954
100-5313-110	SALARIES-FULL-TIME	-	-	-	-	-	-	-
	TOTAL	116,925	113,631	129,875	72,112	149,501	130,540	133,210
PERSONNEL BENEFITS								
100-5311-190	FRINGE BENEFITS	-	-	-	-	-	-	-
100-5311-192	RETIREMENT	8,159	(173)	8,777	(2,891)	11,411	8,693	8,871
100-5311-193	FICA	9,457	9,285	10,534	6,020	11,995	9,718	9,922
100-5311-194	HEALTH INSURANCE	20,287	27,168	28,302	17,315	43,230	28,820	28,820
100-5311-195	DENTAL INSURANCE	3,500	4,644	4,644	3,096	6,966	4,644	4,644
100-5311-197	FURLOUGH	-	-	-	-	-	-	-
100-5311-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
100-5313-190	FRINGE BENEFITS	-	-	-	-	-	-	-
	TOTAL	41,403	40,924	52,257	23,540	73,602	51,875	52,257
OPERATING EXPENSES								
100-5311-220	SUPPLIES & MATERIALS	2,000	637	1,500	939	1,500	1,500	1,500
100-5311-280	COMMUNICATIONS	500	364	1,000	215	1,000	1,000	1,000
100-5311-410	EQUIPMENT MAINTENANCE	108,000	141,744	110,000	72,772	110,000	110,000	110,000
100-5311-420	MOTOR FUEL & LUBE	-	-	-	-	-	-	-
100-5311-422	FUEL	48,000	28,833	47,000	19,416	47,000	41,500	41,500
100-5311-440	TRAINING & DEVELOPMENT	250	100	3,750	-	3,750	3,750	3,750
100-5311-490	OTHER OPERATING EXPEN.	200	50	300	-	300	300	300
100-5311-800	CAPITAL OUTLAY	-	-	-	-	-	-	-
100-5313-210	OFFICE SUPPLIES	-	1,557	-	-	-	-	-
100-5313-220	SUPPLIES & MATERIALS	-	-	-	31,174	-	-	-
100-5313-320	OUTSIDE SERVICES	-	-	-	-	-	-	-
100-5313-325	REIMBURSEABLE DAMAGE CLAIMS	-	-	-	-	-	-	-
100-5313-410	PARTS	-	-	-	13,168	-	-	-
100-5313-420	LUBRICANTS	-	-	-	683	-	-	-
100-5313-422	FUEL	-	-	-	-	-	-	-
	TOTAL	158,950	173,285	163,550	138,367	163,550	158,050	158,050
TOTAL FLEET MAINTENANCE		317,278	327,840	345,682	234,019	386,653	340,465	343,517



2018 City of Middleton Budget

PUBLIC WORKS

	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
CITY GARAGE							
OPERATING EXPENSES							
100-5312-220 SUPPLIES & MATERIALS	14,000	15,236	14,000	12,776	14,000	14,000	14,000
100-5312-250 POSTAGE	-	-	-	-	-	-	-
100-5312-270 TELEPHONE	-	-	-	-	-	-	-
100-5312-280 COMMUNICATIONS	-	-	-	52	-	-	-
100-5312-310 OUTSIDE SERVICES	5,000	4,091	5,300	3,400	6,100	6,100	6,100
100-5312-410 EQUIPMENT REPAIR & MAINT	2,500	3,600	5,500	3,651	6,350	6,350	6,350
100-5312-440 TRAINING	-	-	-	-	-	-	-
100-5312-470 UTILITIES	50,000	38,489	66,000	34,300	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	76,720	66,636	96,020	54,179	97,670	97,670	97,670
TOTAL CITY GARAGE	76,720	66,636	96,020	54,179	97,670	97,670	97,670
STREET CLEANING							
OPERATING EXPENSES							
100-5334-220 SUPPLIES & MATERIALS	5,600	8,784	5,000	1,735	5,000	5,000	5,000
100-5334-310 OUTSIDE SERVICES	4,000	3,012	3,500	3,569	4,000	4,000	4,000
100-5334-470 UTILITIES	120	59	100	-	100	100	100
TOTAL	9,720	11,855	8,600	5,304	9,100	9,100	9,100
TOTAL STREET CLEANING	9,720	11,855	8,600	5,304	9,100	9,100	9,100
SNOW & ICE REMOVAL							
OPERATING EXPENSES							
100-5335-220 SUPPLIES & MATERIALS	98,000	99,390	90,000	92,759	90,000	90,000	90,000
100-5335-325 REIMBURSEMENTS	(10,000)	(7,119)	(7,500)	(13,457)	(7,500)	(7,500)	(7,500)
100-5335-410 EQUIPMENT MAINTENANCE	1,000	-	-	-	-	-	-
100-5335-490 OTHER OPERATING EXPEN.	-	-	-	-	-	-	-
TOTAL	89,000	92,271	82,500	79,302	82,500	82,500	82,500
TOTAL SNOW & ICE REMOVAL	89,000	92,271	82,500	79,302	82,500	82,500	82,500



2018 City of Middleton Budget

PUBLIC WORKS

	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TRAFFIC SIGNALS, SIGNS & MARKINGS							
OPERATING EXPENSES							
100-5333-310	OUTSIDE SERVICES	-	-	-	-	-	-
100-5333-410	EQUIPMENT MAINTENANCE	15,000	13,150	-	-	-	-
100-5340-220	SUPPLIES & MATERIALS	1,500	2,466	2,500	802	2,500	2,500
100-5340-310	OUTSIDE SERVICES	3,000	492	3,000	16,255	3,000	3,000
100-5340-325	REIMBURSEABLE DAMAGE CLAIMS	(25,000)	(59,467)	(25,000)	(27,298)	(30,000)	(30,000)
100-5340-410	EQUIPMENT MAINTENANCE	25,000	28,873	25,000	21,665	30,000	30,000
100-5340-470	UTILITIES	19,500	16,528	19,000	8,556	20,000	20,000
100-5340-800	CAPITAL OUTLAY	2,000	19,636	2,000	-	2,000	2,000
100-5341-220	SUPPLIES & MATERIALS	28,000	33,345	35,000	25,692	40,000	35,000
100-5341-280	COMMUNICATIONS	-	-	-	525	-	-
100-5341-310	OUTSIDE SERVICES	-	-	5,000	-	5,000	5,000
100-5341-325	REIMBURSEABLE DAMAGE CLAIMS	-	33	-	-	-	-
	TOTAL	69,000	55,055	66,500	46,196	72,500	67,500
	TOTAL TRAFFIC SIGNALS, SIGNS & MARKINGS	69,000	55,055	66,500	46,196	72,500	67,500
STREET LIGHTING							
OPERATING EXPENSES							
100-5342-220	SUPPLIES & MATERIALS	1,200	6,444	1,200	2,167	2,000	2,000
100-5342-310	OUTSIDE SERVICES	8,000	6,448	8,000	1,376	8,000	8,000
100-5342-325	REIMBURSEABLE DAMAGE CLAIMS	-	-	-	-	-	-
100-5342-470	UTILITIES	119,000	120,134	123,000	71,181	123,000	123,000
100-5342-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-
100-5342-800	CAPITAL OUTLAY	3,500	2,187	3,500	4,742	8,000	8,000
	TOTAL	131,700	135,213	135,700	79,467	141,000	141,000
	TOTAL STREET LIGHTING	131,700	135,213	135,700	79,467	141,000	141,000



2018 City of Middleton Budget

PUBLIC WORKS	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TREE & BRUSH REMOVAL							
OPERATING EXPENSES							
100-5343-220 SUPPLIES & MATERIALS	1,500	1,188	1,500	1,236	1,500	1,500	1,500
100-5343-490 OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
TOTAL	1,500	1,188	1,500	1,236	1,500	1,500	1,500
TOTAL TREE & BRUSH REMOVAL	1,500	1,188	1,500	1,236	1,500	1,500	1,500
SIDEWALK MAINTENANCE							
OPERATING EXPENSES							
100-5344-310 OUTSIDE SERVICES	140,000	122,239	140,000	25,948	140,000	140,000	140,000
TOTAL	140,000	122,239	140,000	25,948	140,000	140,000	140,000
TOTAL SIDEWALK MAINTENANCE	140,000	122,239	140,000	25,948	140,000	140,000	140,000
STORM SEWERS							
OPERATING EXPENSES							
100-5345-220 SUPPLIES & MATERIALS	12,000	14,791	14,000	6,774	15,000	15,000	15,000
100-5345-310 OUTSIDE SERVICES	40,000	25,515	40,000	8,891	100,000	40,000	40,000
TOTAL	52,000	40,307	54,000	15,665	115,000	55,000	55,000
TOTAL STORM SEWERS	52,000	40,307	54,000	15,665	115,000	55,000	55,000
WATER RESROUCES							
OPERATING EXPENSES							
100-5618-310 OUTSIDE SERVICES	35,624	20,882	21,159	21,153	21,439	21,439	21,439
100-5618-490 STORM WATER MANAGEMENT PLAN	-	-	-	-	-	-	-
100-5618-500 OTHER STORM WATER EXPENSES	-	-	-	-	-	-	-
TOTAL	35,624	20,882	21,159	21,153	21,439	21,439	21,439
TOTAL WATER RESROUCES	35,624	20,882	21,159	21,153	21,439	21,439	21,439
TOTAL PUBLIC WORKS DEPARTMENT	2,389,662	2,318,375	2,555,932	1,478,872	2,827,569	2,644,106	2,671,717



2018 City of Middleton Budget

REFUSE & RECYCLING COLLECTION

	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
LANDFILL							
OPERATING EXPENSES							
100-5363-310 OUTSIDE SERVICES	80,000	79,630	116,330	115,830	94,000	94,000	93,270
100-5363-990 LANDFILL	-	-	-	-	-	-	-
TOTAL	80,000	79,630	116,330	115,830	94,000	94,000	93,270
TOTAL LANDFILL	80,000	79,630	116,330	115,830	94,000	94,000	93,270
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	510,000	497,132	522,000	254,947	535,000	535,000	535,000
100-5562-490 OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
TOTAL	510,000	497,132	522,000	254,947	535,000	535,000	535,000
TOTAL REFUSE COLLECTION	510,000	497,132	522,000	254,947	535,000	535,000	535,000



2018 City of Middleton Budget

REFUSE & RECYCLING COLLECTION

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
RECYCLING COLLECTION								
WAGES								
100-5365-110	SALARIES-FULL-TIME	6,113	6,965	9,000	4,118	8,960	8,960	9,094
	TOTAL	6,113	6,965	9,000	4,118	8,960	8,960	9,094
PERSONNEL BENEFITS								
100-5365-190	FRINGE BENEFITS	-	-	-	-	-	-	-
100-5365-193	FICA	468	517	689	305	685	685	695
	TOTAL	468	517	689	305	685	685	695
OPERATING EXPENSES								
100-5365-210	SUPPLIES	-	-	-	36	-	-	-
100-5365-260	ADVERTISING, PRINTING, PUBLISH	-	-	-	-	-	-	-
100-5365-280	COMMUNICATIONS	-	-	-	-	-	-	-
100-5365-310	OUTSIDE SERVICES	248,000	239,128	256,000	123,430	268,000	268,000	268,000
100-5365-325	REIMBURSEMENT	-	-	-	-	-	-	-
100-5365-440	TRAINING & DEVELOPMENT	-	-	-	-	-	-	-
100-5365-490	OTHER OPERATING EXPENSES	12,000	18,296	12,000	8,981	18,000	18,000	18,000
	TOTAL	260,000	257,424	268,000	132,447	286,000	286,000	286,000
TOTAL RECYCLING COLLECTION		266,581	264,906	277,689	136,870	295,645	295,645	295,789
TOTAL REFUSE & RECYCLING COLLECTION		856,581	841,668	916,019	507,648	924,645	924,645	924,059

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2018 City of Middleton Budget

SENIOR CENTER REVENUES

	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
INTERGOVERNMENTAL REVENUE							
100-4373-00 COUNTY AID - SENIOR CITIZENS	49,219	50,977	51,000	37,908	51,000	51,000	51,000
TOTAL	49,219	50,977	51,000	37,908	51,000	51,000	51,000
PUBLIC CHARGES FOR SERVICES							
100-4661-00 SENIOR CITIZEN PROGRAM REVENU	2,000	2,017	2,000	1,082	2,000	2,000	2,000
100-4662-00 SR CENTER TRIP REVENUE	13,000	17,374	3,000	13,945	15,000	15,000	15,000
100-4663-00 SR. CENTER CLASSES REVENUE	7,500	8,268	10,700	8,603	10,700	10,700	10,700
100-4664-00 SENIOR CENTER MISC REVENUE	4,000	4,783	4,000	3,024	4,000	4,000	4,000
TOTAL	26,500	32,442	19,700	26,653	31,700	31,700	31,700
TOTAL SENIOR CENTER REVENUES	75,719	83,419	70,700	64,561	82,700	82,700	82,700



2018 City of Middleton Budget

SENIOR CENTER

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5516-110	SALARIES-FULL-TIME	204,177	205,515	209,452	132,314	209,452	209,452	215,092
100-5516-111	PART-TIME PERM.	70,913	77,833	83,368	56,600	72,479	72,479	74,376
100-5516-117	OVERTIME	-	-	-	-	-	-	-
100-5516-118	WAGE REIMBURSEMENT	(7,280)	(7,280)	(7,280)	-	(7,280)	(7,280)	(7,280)
100-5516-120	WAGES	-	-	-	-	-	-	-
100-5516-135	LONGEVITY	9,164	9,163	10,033	-	10,696	10,696	10,856
	TOTAL	276,974	285,231	295,573	188,914	285,347	285,347	293,044
PERSONNEL BENEFITS								
100-5516-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5516-192	RETIREMENT	18,761	18,611	20,390	12,609	19,606	19,606	19,744
100-5516-193	FICA	21,746	21,534	23,169	13,745	22,386	22,386	22,975
100-5516-194	HEALTH INSURANCE	47,742	41,401	45,696	26,040	46,526	46,526	46,526
100-5516-195	DENTAL INSURANCE	6,709	7,197	7,594	4,180	6,414	6,414	6,414
100-5516-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	94,958	88,743	96,849	56,574	94,932	94,932	95,659
OPERATING EXPENSES								
100-5516-210	OFFICE SUPPLIES	4,500	3,613	3,849	2,320	3,849	3,849	3,849
100-5516-250	POSTAGE	5,126	5,288	5,732	450	5,732	5,732	5,732
100-5516-260	ADVERTISING, PRINTING, PUBLISH	5,200	7,827	5,200	5,755	5,200	5,200	5,200
100-5516-280	COMMUNICATIONS	1,450	1,228	1,450	719	1,450	1,450	1,450
100-5516-310	TRIPS	3,000	12,183	3,000	12,471	15,000	15,000	15,000
100-5516-320	PROGRAMS	1,855	5,058	1,855	1,193	1,855	1,855	1,855
100-5516-330	CLASSES	6,500	4,173	6,500	5,887	6,500	6,500	6,500
100-5516-335	VOLUNTEER EXPENSES	1,815	1,810	1,815	336	1,815	1,815	1,815
100-5516-340	BUILDINGS & GROUNDS MAINT	18,670	20,526	18,670	11,683	18,670	18,670	18,670
100-5516-410	EQUIPMENT MAINTENANCE	1,797	4,793	2,500	6,573	6,000	6,000	6,000
100-5516-440	TRAINING & DEVELOPMENT	1,986	2,251	1,986	1,615	1,986	1,986	1,986
100-5516-450	MILEAGE	942	1,018	942	600	942	942	942
100-5516-470	UTILITIES	22,250	23,843	24,900	14,216	24,900	24,900	24,900
100-5516-480	DINING CENTER EXPENSES	3,200	4,200	3,200	2,926	3,200	3,200	3,200
100-5516-490	OTHER OPERATING EXPENSES	2,500	1,684	1,464	928	1,464	1,464	1,464
	TOTAL	80,791	99,495	83,063	67,671	98,563	98,563	98,563
TOTAL SENIOR CENTER		452,723	473,469	475,485	313,159	478,842	478,842	487,266



2018 City of Middleton Budget

RECREATION REVENUE

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
AQUATIC CENTER REVENUE								
100-4673-03	AQUATIC PROGRAM REVENUE	60,000	59,892	58,000	59,237	58,000	58,000	58,000
100-4673-04	SWIMPOOL	-	-	-	-	-	-	-
100-4673-05	DAILY AQUATIC ADMISSIONS	75,000	95,896	75,000	106,608	75,000	75,000	75,000
100-4673-06	AQUATIC CONCESSION REVENUE	31,248	33,133	31,248	29,617	31,248	31,248	31,248
100-4673-07	POOL RESERVATIONS	-	-	-	-	-	-	-
100-4673-08	AQUATIC MEMBERSHIPS	38,000	38,254	38,000	42,220	38,000	38,000	38,000
	TOTAL	204,248	227,175	202,248	237,681	202,248	202,248	202,248
SUMMER RECREATION REVENUE								
100-4674-01	SUMMER RECREATION	50,836	42,362	47,500	46,876	47,500	47,500	47,500
	TOTAL	50,836	42,362	47,500	46,876	47,500	47,500	47,500
FALL-WINTER-SPRING RECREATION REVENUE								
100-4674-02	FALL-WINTER-SPRING RECREATION	10,000	40,420	47,000	23,490	47,000	47,000	47,000
100-4674-03	SPONSORSHIP & FUNDRAISERS	-	2,720	1,200	1,125	1,200	1,200	1,200
100-4674-04	EVENT/TRIP REVENUE	-	-	-	-	-	-	-
	TOTAL	10,000	43,140	48,200	24,615	48,200	48,200	48,200
HUBBARD ACTIVITY CENTER								
100-4674-05	HUBBARD ART CENTER PROGRAM R	24,854	66,738	47,982	37,491	47,982	47,982	47,982
	TOTAL	24,854	66,738	47,982	37,491	47,982	47,982	47,982
TOTAL RECREATION REVENUE		289,938	379,415	345,930	346,664	345,930	345,930	345,930



2018 City of Middleton Budget

RECREATION

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
RECREATION ADMINISTRATION								
WAGES								
100-5530-110	SALARIES-FULL-TIME	130,858	148,773	148,672	93,848	197,712	148,541	153,514
100-5530-120	LTE'S	-	-	-	-	-	-	-
100-5530-135	LONGEVITY	769	769	1,170	-	1,891	1,968	1,995
	TOTAL	131,627	149,542	149,842	93,848	199,603	150,509	155,509
PERSONNEL BENEFITS								
100-5530-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5530-192	RETIREMENT	8,688	8,845	10,189	6,602	13,374	10,074	10,409
100-5530-193	FICA	10,070	11,703	11,463	7,057	15,269	11,501	11,884
100-5530-194	HEALTH INSURANCE	36,961	20,590	19,949	12,132	48,562	28,820	28,820
100-5530-195	DENTAL INSURANCE	6,112	5,233	5,234	3,488	10,147	6,966	6,966
100-5530-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	61,831	46,371	46,835	29,279	87,352	57,361	58,079
OPERATING EXPENSES								
100-5530-210	OFFICE SUPPLIES	3,350	1,990	3,115	116	3,115	3,115	3,115
100-5530-220	SUPPLIES/MATERIALS (REC DESK)	-	336	2,900	2,900	2,900	2,900	2,900
100-5530-260	ADVERTISING & PRINTING	8,800	25,547	16,800	10,558	16,800	16,800	16,800
100-5530-280	COMMUNICATIONS	550	1,462	964	246	985	985	985
100-5530-440	TRAINING & DEVELOPMENT	2,500	2,448	2,500	636	3,000	3,000	3,000
100-5530-470	UTILITIES	-	-	-	-	-	-	-
	TOTAL	15,200	31,784	26,279	14,456	26,800	26,800	26,800
TOTAL RECREATION ADMINISTRATION		208,658	227,697	222,956	137,583	313,755	234,670	240,388



2018 City of Middleton Budget

RECREATION

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
SUMMER RECREATION								
WAGES								
100-5531-114	SEASONAL	35,000	21,222	35,000	26,188	45,000	45,000	45,000
100-5531-120	WAGES	-	-	-	10	-	-	-
	TOTAL	35,000	21,222	35,000	26,198	45,000	45,000	45,000
PERSONNEL BENEFITS								
100-5531-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5531-192	RETIREMENT	-	-	-	-	-	-	-
100-5531-193	FICA	2,700	1,538	2,700	2,004	3,443	3,443	3,443
	TOTAL	2,700	1,538	2,700	2,004	3,443	3,443	3,443
OPERATING EXPENSES								
100-5531-220	SUPPLIES & MATERIALS	7,000	7,681	7,000	3,957	11,000	11,000	11,000
100-5531-310	OUTSIDE SERVICES	4,988	-	4,988	2,844	9,000	9,000	9,000
100-5531-480	SCHOOL FACILITY RENTALS	3,500	391	1,500	82	4,500	4,500	4,500
100-5531-500	EVENT/TRIP EXPENDITURES	-	-	-	-	-	-	-
	TOTAL	15,488	8,072	13,488	6,883	24,500	24,500	24,500
TOTAL SUMMER RECREATION		53,188	30,832	51,188	35,085	72,943	72,943	72,943



2018 City of Middleton Budget

RECREATION

	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
FALL-WINTER-SPRING RECREATION							
WAGES							
100-5532-114 SEASONAL	25,000	10,946	25,000	14,968	-	-	-
100-5532-120 WAGES	53,000	-	-	-	-	-	-
TOTAL	78,000	10,946	25,000	14,968	-	-	-
PERSONNEL BENEFITS							
100-5532-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5532-192 RETIREMENT	-	-	-	-	-	-	-
100-5532-193 FICA	1,925	1,155	1,925	1,073	-	-	-
TOTAL	1,925	1,155	1,925	1,073	-	-	-
OPERATING EXPENSES							
100-5532-220 SUPPLIES & MATERIALS	6,344	3,865	5,532	1,227	-	-	-
100-5532-310 OUTSIDE SERVICES	1,000	125	1,000	4,302	-	-	-
100-5532-480 SCHOOL FACILITY RENTALS	6,000	3,372	3,000	-	-	-	-
100-5532-500 EVENT/TRIP EXPENDITURES	-	-	-	-	-	-	-
100-5532-704 SALES TAX - PD.	-	-	-	-	-	-	-
TOTAL	13,344	7,362	9,532	5,529	-	-	-
TOTAL FALL-WINTER-SPRING RECREATION	93,269	19,463	36,457	21,570	-	-	-



2018 City of Middleton Budget

RECREATION

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
AQUATIC CENTER								
WAGES								
100-5542-114	SEASONAL	145,200	138,957	135,690	110,309	135,690	135,690	135,690
100-5542-120	WAGES	-	-	-	-	-	-	-
100-5543-114	SEASONAL: CONCESSIONS	18,630	26,370	24,630	19,275	24,630	24,630	24,630
100-5544-114	SEASONAL: SWIM INSTRUCTORS	-	1,238	-	1,204	1,000	1,000	1,000
	TOTAL	163,830	166,565	160,320	130,787	161,320	161,320	161,320
PERSONNEL BENEFITS								
100-5542-189	WORK PERM. REIMBURSEMENTS	400	120	400	260	400	400	400
100-5542-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5542-192	RETIREMENT	-	19	-	4	-	-	-
100-5542-193	FICA	11,109	10,619	11,109	8,430	10,380	10,380	10,380
100-5543-193	FICA: CONCESSIONS	1,425	2,017	1,425	1,475	1,884	1,884	1,884
100-5544-193	FICA: SWIM INSTRUCTORS	-	95	-	92	-	-	-
	TOTAL	12,934	12,870	12,934	10,261	12,664	12,664	12,664
OPERATING EXPENSES								
100-5542-200	FEES	-	-	1,296	1,296	1,296	1,296	1,296
100-5542-210	OFFICE SUPPLIES	3,500	311	2,946	-	2,946	2,946	2,946
100-5542-220	SUPPLIES & MATERIALS	12,000	11,642	9,810	8,829	9,810	9,810	9,810
100-5542-221	CONCESSION MERCHANDISE	16,500	18,615	16,500	13,331	16,500	16,500	16,500
100-5542-310	OUTSIDE SERVICES	30,000	22,899	32,340	15,567	32,340	32,340	32,340
100-5542-410	REPAIR & MAINTENANCE	10,000	5,598	10,000	5,949	10,000	10,000	10,000
100-5542-440	TRAINING & DEVELOPMENT	3,000	1,695	1,839	1,190	2,000	2,000	2,000
100-5542-470	UTILITIES	35,280	33,995	42,001	20,523	35,000	35,000	35,000
100-5542-480	CHEMICALS	-	-	-	25	-	-	-
100-5542-500	EVENT/TRIP EXPENDITURES	500	40	500	-	500	500	500
	TOTAL	110,780	94,795	117,232	66,709	110,392	110,392	110,392
TOTAL AQUATIC CENTER		287,544	274,230	290,486	207,758	284,376	284,376	284,376
TOTAL RECREATION DEPARTMENT		642,659	552,221	601,087	401,996	671,074	591,989	597,707



2018 City of Middleton Budget

HUBBARD ACTIVITY CENTER

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5533-120	WAGES	4,000	9,420	10,000	8,147	10,000	5,185	5,185
	TOTAL	4,000	9,420	10,000	8,147	10,000	5,185	5,185
PERSONNEL BENEFITS								
100-5533-193	FICA	315	483	765	623	765	397	397
	TOTAL	315	483	765	623	765	397	397
OPERATING EXPENSES								
100-5533-220	SUPPLIES & MATERIALS	3,000	2,077	2,951	3,035	3,200	3,200	3,200
100-5533-310	OUTSIDE SERVICES	9,946	44,516	17,946	31,127	30,000	30,000	30,000
100-5533-480	RENT PAYMT TO CDA	15,000	8,433	8,000	5,248	8,000	8,000	8,000
100-5533-491	JANITORIAL SERVICES	1,200	373	1,200	850	1,200	1,200	1,200
	TOTAL	29,146	55,399	30,097	40,260	42,400	42,400	42,400
TOTAL HUBBARD ACTIVITY CENTER		33,461	65,302	40,862	49,030	53,165	47,982	47,982



2018 City of Middleton Budget

TRANSIT	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OPERATING EXPENSES						
100-5355-220 SUPPLIES & MATERIALS	-	-	-	-	-	-	-
100-5355-800 CAPITAL OUTLAY	-	-	-	-	-	-	-
100-5355-990 TRANSIT	404,868	404,871	430,101	312,391	430,101	424,891	424,891
100-5355-992 PAYMENT TO MPO	5,683	5,683	5,683	5,683	5,683	-	-
TOTAL	410,551	410,554	435,784	318,074	435,784	424,891	424,891
TOTAL TRANSIT	410,551	410,554	435,784	318,074	435,784	424,891	424,891

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2018 City of Middleton Budget

PLANNING REVENUES		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
LICENSES & PERMITS								
100-4440-00	ZONING	2,000	3,300	2,000	2,725	2,000	2,000	2,000
	TOTAL	2,000	3,300	2,000	2,725	2,000	2,000	2,000
PUBLIC CHARGES FOR SERVICES								
100-4684-00	PLAN COMMISSION CHARGES	17,000	15,000	17,000	9,700	12,000	12,000	12,000
	TOTAL	17,000	15,000	17,000	9,700	12,000	12,000	12,000
MISCELLANEOUS REVENUES								
100-4845-00	ZONING PERMIT FEES	18,000	26,548	25,000	10,199	18,000	18,000	18,000
100-4845-01	ZONING LETTER	-	1,960	600	480	600	600	600
	TOTAL	18,000	28,508	25,600	10,679	18,600	18,600	18,600
TOTAL PLANNING REVENUES		37,000	46,808	44,600	23,104	32,600	32,600	32,600



2018 City of Middleton Budget

PLANNING

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5631-110	SALARIES-FULL-TIME	226,751	234,554	241,424	152,517	241,423	241,423	247,443
100-5631-111	INTERN	6,000	5,553	12,000	7,237	12,480	12,480	12,667
100-5631-112	PART-TIME WAGES	-	-	-	-	28,769	21,860	21,860
100-5631-118	WAGE REIMBURSEMENTS	-	-	-	-	-	-	-
	TOTAL	232,751	240,107	253,424	159,753	282,672	275,763	281,970
PERSONNEL BENEFITS								
100-5631-135	LONGEVITY	9,597	9,596	10,030	-	11,496	11,496	11,668
100-5631-190	FRINGE BENEFITS	-	-	-	-	-	-	-
100-5631-192	RETIREMENT	15,943	15,737	17,915	11,690	20,090	18,412	18,840
100-5631-193	FICA	18,479	18,223	20,155	11,991	22,504	21,977	22,465
100-5631-194	HEALTH INSURANCE	41,830	40,751	42,453	25,973	43,230	43,230	43,230
100-5631-195	DENTAL INSURANCE	5,133	5,132	5,136	3,421	5,133	5,133	5,133
100-5631-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	90,982	89,440	95,689	53,075	102,453	100,248	101,336
OPERATING EXPENSES								
100-5631-210	OFFICE SUPPLIES	2,300	1,833	2,300	502	2,300	2,300	2,300
100-5631-260	ADVERTISING & PRINTING	3,950	2,252	3,950	1,545	3,950	3,950	3,950
100-5631-280	COMMUNICATIONS	1,100	931	1,100	586	1,100	1,100	1,100
100-5631-310	OUTSIDE SERVICES	3,000	30	3,000	-	3,000	3,000	3,000
100-5631-320	PROFESSIONAL SERVICES	500	-	500	-	500	500	500
100-5631-440	TRAINING	3,000	1,781	3,000	2,348	3,000	3,000	3,000
100-5631-490	OTHER OPERATING EXPENSES	500	12	500	269	500	500	500
	TOTAL	14,350	6,840	14,350	5,250	14,350	14,350	14,350
TOTAL PLANNING		338,083	336,386	363,463	218,079	399,475	390,361	397,656



2018 City of Middleton Budget

PUBLIC LANDS

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5520-110	SALARIES-FULL-TIME	437,173	389,145	442,849	271,271	427,336	427,336	434,761
100-5520-114	WAGE RESERVE	15,000	-	-	-	-	-	-
100-5520-117	OVERTIME	3,000	4,199	3,045	-	3,045	3,045	3,091
100-5520-120	LTE'S	74,400	69,596	108,514	47,295	108,514	108,514	108,514
	TOTAL	529,573	462,940	554,408	318,566	538,895	538,895	546,366
PERSONNEL BENEFITS								
100-5520-135	LONGEVITY	14,294	14,499	12,444	-	14,171	14,171	14,384
100-5520-145	UNEMPLOYMENT WAGES	-	25	-	-	-	-	-
100-5520-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5520-192	RETIREMENT	32,629	26,666	31,167	18,992	29,785	29,785	30,300
100-5520-193	FICA	36,754	34,844	35,958	23,238	42,310	42,310	42,898
100-5520-194	HEALTH INSURANCE	98,249	76,364	99,057	51,946	100,870	100,870	100,870
100-5520-195	DENTAL INSURANCE	17,101	8,254	10,996	6,933	10,992	10,992	10,992
100-5520-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	199,027	160,652	189,622	101,110	198,128	198,128	199,444
OPERATING EXPENSES								
100-5520-220	SUPPLIES & MATERIALS	43,880	36,499	43,880	19,982	43,880	43,880	43,880
100-5520-221	SUPPLIES & MATERIALS (PPE)	-	-	1,880	-	1,880	1,880	1,880
100-5520-222	SUPPLIES & MATERIALS (FALL Z)	-	-	20,000	11,557	20,000	20,000	10,000
100-5520-224	GRANT MATCH	-	-	-	-	-	-	-
100-5520-280	COMMUNICATIONS	6,500	1,664	7,000	1,790	7,000	7,000	7,000
100-5520-310	OUTSIDE SERVICES	-	-	-	225	1,000	1,000	1,000
100-5520-410	EQUIPMENT MAINTENANCE	59,759	63,151	59,759	21,108	59,759	59,759	59,759
100-5520-420	MOTOR FUEL & LUBE	25,608	20,001	25,608	13,204	25,608	23,066	23,066
100-5520-440	TRAINING	2,600	2,611	2,600	1,038	3,500	3,500	3,500
100-5520-470	UTILITIES	27,199	26,653	27,395	19,051	27,395	27,395	27,395
100-5520-480	TREE PLANTING & REMOVAL	-	-	-	-	-	-	-
100-5520-490	OTHER OPERATING EXPENSES	41,000	37,231	51,680	29,979	51,680	51,680	51,680
100-5520-491	JANITORIAL SERVICES	13,900	10,384	16,787	4,240	13,000	13,000	13,000
100-5520-492	WATER SERVICES	26,831	27,391	39,724	4,438	30,000	30,000	30,000
100-5520-800	CAPITAL OUTLAY	1,289	1,289	1,793	-	1,793	1,793	1,793
	TOTAL	248,566	226,875	298,106	126,612	286,495	283,953	273,953
TOTAL PUBLIC LANDS		977,166	850,466	1,042,136	546,287	1,023,518	1,020,976	1,019,763



2018 City of Middleton Budget

FORESTRY

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5611-110	SALARIES-FULL-TIME	65,546	70,060	71,697	45,256	71,697	71,697	72,772
100-5611-120	LTE'S	-	-	-	-	-	-	-
100-5611-135	LONGEVITY	656	655	1,434	-	1,434	1,434	1,456
	TOTAL	66,202	70,715	73,131	45,256	73,131	73,131	74,228
PERSONNEL BENEFITS								
100-5611-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5611-192	RETIREMENT	4,370	4,501	4,973	3,180	4,900	4,900	4,973
100-5611-193	FICA	5,065	6,702	5,594	4,943	5,595	5,595	5,679
100-5611-194	HEALTH INSURANCE	12,334	13,584	14,151	8,658	14,410	14,410	14,410
100-5611-195	DENTAL INSURANCE	1,219	2,322	2,323	1,548	2,322	2,322	2,322
100-5611-199	EMPLOYEE HEALTH CONTRIB.(1%)	-	-	-	-	-	-	-
	TOTAL	22,988	27,109	27,041	18,328	27,227	27,227	27,384
OPERATING EXPENSES								
100-5611-220	SUPPLIES & MATERIALS	12,375	10,571	12,375	7,025	12,375	12,375	12,375
100-5611-310	OUTSIDE SERVICES	27,000	27,273	27,000	8,348	27,000	27,000	27,000
100-5611-320	OUTSIDE PRUNING SERVICES	95,000	86,979	95,000	1,435	95,000	95,000	95,000
100-5611-490	OTHER OPERATING EXPENSES	7,727	7,745	7,727	-	7,727	7,727	7,727
	TOTAL	142,102	132,568	142,102	16,807	142,102	142,102	142,102
TOTAL FORESTRY		231,292	230,392	242,274	80,391	242,460	242,460	243,714



2018 City of Middleton Budget

LAND CONSERVANCY OPERATIONS

	2016		2017		2018			
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
WAGES								
100-5620-120	LTE'S	22,420	19,622	-	4,766	-	-	-
	TOTAL	22,420	19,622	-	4,766	-	-	-
PERSONNEL BENEFITS								
100-5620-193	FICA	1,715	1,410	-	365	-	-	-
	TOTAL	1,715	1,410	-	365	-	-	-
OPERATING EXPENSES								
100-5620-220	POND RESTORATION EXPENSES	9,540	5,299	9,540	456	9,540	9,540	9,540
100-5620-221	CREEK MAINTENANCE	10,500	7,056	10,500	-	10,500	10,500	10,500
100-5620-222	STREAM BANK STABILIZATION EXP	-	-	-	-	-	-	-
100-5620-223	TRAIL MAINTENANCE EXPENSES	21,144	22,152	21,144	18,161	21,144	21,144	21,144
100-5620-224	GRANT MATCH	5,000	3,385	5,000	-	5,000	5,000	5,000
100-5620-225	DEER MANAGEMENT GRANT	5,000	2,784	5,000	1,572	5,000	5,000	5,000
100-5620-280	COMMUNICATIONS	-	-	-	-	-	-	-
100-5620-480	INVASIVE SPECIES CONTROL	65,000	63,701	65,000	14,293	65,000	65,000	65,000
100-5620-490	OTHER OPERATING EXPENSES	28,400	19,664	28,400	9,064	28,400	18,400	28,400
100-5620-550	WCC EXPENSE	-	-	-	-	-	-	-
100-5620-990	CONSERVANCY LAND COMMISSION	-	-	-	-	-	-	-
	TOTAL	144,584	124,042	144,584	43,546	144,584	134,584	144,584
TOTAL LAND CONSERVANCY OPERATIONS		168,719	145,073	144,584	48,676	144,584	134,584	144,584

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2018 City of Middleton Budget

OTHER GENERAL FUND OPERATING BUDGETS

	2016		2017		2018			
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
LEGAL COUNSEL								
OPERATING EXPENSES								
100-5130-990	CITY ATTORNEY	220,000	255,535	220,000	96,661	220,000	220,000	220,000
100-5131-990	LEGAL COUNSEL - PERSONNEL	5,000	14,210	5,000	12,828	5,000	5,000	5,000
100-5131-991	LEGAL COUNSEL - STORMWATER	2,000	-	1,000	-	1,000	1,000	1,000
	TOTAL	227,000	269,745	226,000	109,489	226,000	226,000	226,000
TOTAL LEGAL COUNSEL		227,000	269,745	226,000	109,489	226,000	226,000	226,000
GENERAL PERSONNEL BENEFITS								
OPERATING EXPENSES								
100-5190-991	INCOME CONTINUATION INSURANCE	15,000	-	-	-	-	-	-
100-5190-992	VISION CARE	800	194	-	26	-	-	-
100-5190-993	HRA REIMBURSEMENT ADMIN	5,500	-	-	-	-	-	-
100-5190-994	FLEXIBLE SPENDING ADMIN	3,000	-	-	-	-	-	-
100-5190-995	HEALTH FRINGE BENEFITS	-	24	-	189	-	-	-
100-5196-990	GROUP LIFE INSURANCE	25,000	19,243	25,000	13,290	25,000	25,000	25,000
	TOTAL	49,300	19,461	25,000	13,504	25,000	25,000	25,000
TOTAL GENERAL PERSONNEL BENEFITS		49,300	19,461	25,000	13,504	25,000	25,000	25,000
RISK MANAGEMENT								
OPERATING EXPENSES								
100-5194-990	PROPERTY & LIABILITY INSURANCE	355,000	312,657	355,000	351,901	375,000	375,000	375,000
	TOTAL	355,000	312,657	355,000	351,901	375,000	375,000	375,000
TOTAL RISK MANAGEMENT		355,000	312,657	355,000	351,901	375,000	375,000	375,000
NON-DEPARTMENTAL								
OPERATING EXPENSES								
100-5810-220	SUPPLIES & MATERIALS	-	(121)	-	99	-	-	-
100-5810-260	GENERAL ADVERTISING & PRINTING	-	-	-	257	-	-	-
100-5810-320	PROFESSIONAL SERVICES	17,743	16,636	-	71	-	-	-
100-5810-422	FUEL	-	385	-	228	-	-	-
100-5810-890	MANUFACTURING ASSMT FEE	9,000	16,483	9,000	-	9,000	9,000	9,000
100-5810-990	MISC. EXPENSES	47,450	55,078	47,450	21,989	52,450	47,450	47,450
100-5810-991	DOG LICENSE PROCEEDS DANE CO	-	-	-	-	-	-	-
100-5810-992	BANK FEES	-	197	-	1,942	-	-	-
100-5810-998	SICK ACCRUAL ACTIVITY	-	-	210,000	-	210,000	210,000	210,000
	TOTAL	74,193	88,657	266,450	24,586	271,450	266,450	266,450
TOTAL NON-DEPARTMENTAL		74,193	88,657	266,450	24,586	271,450	266,450	266,450
MISCELLANEOUS EXPENSES								
OPERATING EXPENSES								
100-5191-990	TAX WRITE OFFS	10,080	-	10,080	(30,423)	15,080	10,080	10,080
100-5246-990	WEIGHTS & MEASURES	4,400	4,400	4,400	4,400	4,400	4,400	4,400
	TOTAL	14,480	4,400	14,480	(26,023)	19,480	14,480	14,480
TOTAL MISCELLANEOUS EXPENSES		14,480	4,400	14,480	(26,023)	19,480	14,480	14,480
TOTAL OTHER OPERATING BUDGETS		719,973	694,919	886,930	473,457	916,930	906,930	906,930



2018 City of Middleton Budget

TRANSFERS AND CONTINGENCY

	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	TRANSFERS						
OPERATING EXPENSES							
100-5923-990 TRANSFER TO OPEB	-	-	-	-	-	-	-
100-5923-992 TRANS TO LIBRARY OPS FD 212	1,249,999	1,249,999	1,225,670	1,225,670	1,293,585	1,214,784	1,214,784
100-5923-993 TRANS TO YOUTH CTR FD 214	20,108	38,608	47,124	47,124	100,646	79,358	79,358
100-5923-996 TRANS TO FD 412 PW CAPITAL	751,107	751,107	-	-	-	-	-
100-5923-997 TRANS TO FD 416 OTHER CAPITAL	100,000	572,548	-	-	-	-	-
100-5923-999 TRANSFER TO DEBT SVC FD 300	3,566,319	3,566,319	-	-	-	-	-
100-5925-999 TRANSFER TO OPEB FUND	-	-	-	-	-	-	-
TOTAL	5,687,533	6,178,581	1,272,794	1,272,794	1,394,231	1,294,142	1,294,142
TOTAL TRANSFERS	5,687,533	6,178,581	1,272,794	1,272,794	1,394,231	1,294,142	1,294,142
CONTINGENCY							
OPERATING EXPENSES							
100-7050-990 POLICE VEHICLE DAMAGE	5,000	1,998	-	-	-	-	-
100-7050-991 PUBLIC WORKS VEHICLE DAMAGE	5,000	6,169	-	-	-	-	-
100-7050-992 CITY LIABILITY CLAIMS	25,000	11,642	-	80	-	-	-
100-7050-997 EMERGENCY CONTINGENCY	-	-	400,000	-	-	-	517,000
100-7050-998 PERSONNEL CONTINGENCY	-	-	-	-	129,589	129,589	5,704
100-7050-999 RESERVE FOR CONTINGENCIES	255,832	-	140,000	-	213,000	144,000	144,000
TOTAL	290,832	19,809	540,000	80	342,589	273,589	666,704
TOTAL CONTINGENCY	290,832	19,809	540,000	80	342,589	273,589	666,704
TOTAL TRANSFERS AND CONTINGENCY	5,978,365	6,198,390	1,812,794	1,272,874	1,736,820	1,567,731	1,960,846



2018 City of Middleton Budget

TOURISM REVENUES

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TAXES								
201-4121-00	ROOM TAX	1,346,333	1,369,480	1,400,000	616,974	1,400,000	1,600,000	1,600,000
	TOTAL	1,346,333	1,369,480	1,400,000	616,974	1,400,000	1,600,000	1,600,000
GRANTS								
201-4357-00	GRANTS	-	28,598	-	-	-	-	-
	TOTAL	-	28,598	-	-	-	-	-
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	-	-	-	40	-	-	-
	TOTAL	-	-	-	40	-	-	-
MISCELLANEOUS REVENUES								
201-4811-03	CREDIT CARD REBATE PROGRAM	-	748	-	-	-	-	-
201-4811-05	ADVERTISING SALES	-	-	-	-	-	-	-
201-4811-07	COUPON SALES	1,500	600	-	-	-	-	-
	TOTAL	1,500	1,348	-	-	-	-	-
TOTAL TOURISM REVENUES		1,347,833	1,399,426	1,400,000	617,014	1,400,000	1,600,000	1,600,000



2018 City of Middleton Budget

TOURISM EXPENDITURES		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TOURISM ADMINISTRATION								
WAGES								
201-5545-110	SALARIES-FULL-TIME	150,847	136,971	157,378	96,734	153,109	153,109	153,109
201-5545-111	INTERN	-	-	-	5,111	-	-	-
201-5545-135	LONGEVITY	3,340	953	1,327	-	1,327	1,327	1,327
	TOTAL	154,187	137,923	158,705	101,845	154,436	154,436	154,436
PERSONNEL BENEFITS								
201-5545-190	FRINGE BENEFITS	-	-	-	-	-	-	-
201-5545-192	RETIREMENT	10,177	7,689	10,792	6,805	10,347	10,347	10,347
201-5545-193	FICA	11,796	9,650	12,141	6,910	11,814	11,814	11,814
201-5545-194	HEALTH INSURANCE	27,928	21,866	28,302	8,168	28,820	28,820	28,820
201-5545-195	DENTAL INSURANCE	2,822	4,739	6,279	3,029	6,276	6,276	6,276
201-5545-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	52,723	43,944	57,514	24,911	57,257	57,257	57,257
OPERATING EXPENSES								
201-5545-205	MEALS	2,000	624	2,000	674	2,000	2,000	2,000
201-5545-220	SUPPLIES & MATERIALS	2,500	1,157	2,500	558	2,000	2,000	2,000
201-5545-225	PROMOTION EXPENSES	4,000	-	-	-	-	-	-
201-5545-250	POSTAGE	15,000	2,129	15,000	902	2,500	2,500	2,500
201-5545-260	PRINTING	850	475	850	-	2,000	2,000	2,000
201-5545-270	INTERNET & WEB SITE	35,000	35,000	15,000	222	8,000	8,000	8,000
201-5545-280	COMMUNICATION	20,000	4,744	8,000	2,925	5,000	5,000	5,000
201-5545-340	BUILDINGS & GROUNDS MAINT	10,000	6,676	10,000	3,019	10,000	10,000	10,000
201-5545-410	MOVING EXPENSES	-	-	-	-	-	-	-
201-5545-440	TRAINING	5,000	1,880	10,000	4,340	12,000	12,000	12,000
201-5545-441	TRAVEL	-	-	30,000	1,487	25,000	25,000	25,000
201-5545-445	MILEAGE	200	-	200	-	200	200	200
201-5545-460	INSURANCE	-	-	-	-	1,850	1,850	1,850
201-5545-470	UTILITIES	4,000	3,157	4,000	1,784	5,000	5,000	5,000
201-5545-480	RESEARCH	-	-	-	-	12,000	12,000	12,000
201-5545-481	SOFTWARE	-	-	-	-	9,000	9,000	9,000
201-5545-490	OTHER EXPENSES	6,000	3,052	3,000	822	-	-	-
	TOTAL	104,550	58,894	100,550	16,734	96,550	96,550	96,550
TOTAL TOURISM ADMINISTRATION		311,460	240,762	316,769	143,490	308,243	308,243	308,243



2018 City of Middleton Budget

TOURISM EXPENDITURES		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
		MOBILE VISITORS CENTER						
WAGES								
201-5543-112	PART TIME WAGES	11,700	7,669	15,264	-	15,038	15,038	15,038
	TOTAL	11,700	7,669	15,264	-	15,038	15,038	15,038
PERSONNEL BENEFITS								
201-5543-192	RETIREMENT	-	506	-	-	-	-	-
201-5543-193	FICA	896	587	1,167	-	1,150	1,150	1,150
	TOTAL	896	1,093	1,167	-	1,150	1,150	1,150
OPERATING EXPENSES								
201-5543-220	SUPPLIES & MATERIALS	2,000	50	115	-	115	115	115
201-5543-290	UNIFORMS (CLOTHING)	250	-	250	-	250	250	250
201-5543-420	MOTOR FUEL & LUBE	500	209	500	203	5,500	5,500	5,500
201-5543-460	INSURANCE	500	-	500	-	-	-	-
201-5543-490	OTHER EXPENSES	-	46	100	-	100	100	100
201-5543-800	CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL	3,250	305	1,465	203	5,965	5,965	5,965
TOTAL MOBILE VISITORS CENTER		15,846	9,067	17,896	203	22,153	22,153	22,153



2018 City of Middleton Budget

TOURISM EXPENDITURES

	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OTHER TOURISM EXPENDITURES						
OPERATING EXPENSES							
201-5195-990	-	-	-	-	-	-	-
201-5196-990	-	-	-	-	-	-	-
201-5198-990	-	-	-	-	-	-	-
201-5531-990	30,000	13,658	30,000	28,000	40,000	40,000	40,000
201-5531-991	30,000	30,000	30,000	6,500	30,000	30,000	30,000
201-5531-993	70,710	67,531	76,515	70,501	77,220	77,220	77,220
201-5531-994	-	-	-	-	-	-	-
201-5531-995	20,000	7,500	25,000	24,227	25,000	25,000	25,000
201-5538-980	9,000	-	12,500	450	22,500	22,500	22,500
201-5538-985	-	-	-	-	-	-	-
201-5538-990	10,000	8,798	1,000	-	24,000	24,000	24,000
201-5539-260	300,000	313,997	300,000	105,780	267,708	267,708	267,708
201-5539-265	30,000	29,551	30,000	27,115	30,000	30,000	30,000
201-5540-490	-	-	-	-	-	-	-
201-5540-990	15,000	15,108	15,000	1,536	10,000	10,000	10,000
201-5541-990	145,000	136,948	145,000	26,762	140,000	140,000	140,000
201-5542-990	19,000	18,000	19,000	9,000	18,000	18,000	18,000
201-5544-350	40,000	32,785	7,000	-	7,000	7,000	7,000
201-5547-230	-	-	-	-	-	-	-
201-5548-220	-	-	-	-	-	-	-
201-5548-230	-	-	-	-	-	-	-
201-5548-240	-	-	-	-	-	-	-
201-5548-250	-	-	-	-	-	-	-
201-5548-260	10,000	10,000	10,000	-	10,000	10,000	10,000
201-5548-265	28,500	28,500	28,500	-	-	-	-
201-5548-285	-	-	-	-	-	-	-
201-5548-290	-	-	-	-	-	-	-
201-5548-295	20,000	20,000	20,000	-	20,000	20,000	20,000
201-5549-990	100,000	95,864	100,000	18,734	98,000	98,000	98,000
201-5550-990	15,000	2,945	15,000	-	22,000	22,000	22,000
201-5551-290	-	-	-	-	-	-	-
201-5552-490	140,000	136,383	140,624	70,782	146,230	146,230	146,230
201-5553-990	-	-	-	-	-	-	-
201-5554-990	20,000	-	20,000	-	20,000	20,000	20,000
201-5554-998	-	-	73	-	2,892	2,892	2,892
TOTAL	1,052,210	967,568	1,025,212	389,387	1,010,550	1,010,550	1,010,550
TOTAL OTHER TOURISM EXPENDITURES	1,052,210	967,568	1,025,212	389,387	1,010,550	1,010,550	1,010,550
TRANSFERS							
OPERATING EXPENSES							
201-5923-998	-	-	-	-	-	-	-
201-5923-999	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
TOTAL TOURISM EXPENDITURES	1,379,516	1,217,397	1,359,877	533,080	1,340,946	1,340,946	1,340,946



2018 City of Middleton Budget

LIBRARY REVENUE

	2016		2017		2018			
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
INTERGOVERNMENTAL REVENUE								
212-4342-00	CROSS COUNTY BORDER REIMB.	13,471	13,496	13,217	13,220	13,217	13,217	13,217
212-4343-00	CO. AID FIXED COST-FACL. REIM	-	-	-	-	-	-	-
212-4344-00	CO. AID FIXED COST-OPER. REIM	777,909	778,509	798,350	798,350	820,375	820,375	820,375
	TOTAL	791,380	792,005	811,567	811,570	833,592	833,592	833,592
PUBLIC CHARGES FOR SERVICES								
212-4611-00	COPIES AND FAX	12,000	15,959	14,000	12,512	15,000	15,000	15,000
	TOTAL	12,000	15,959	14,000	12,512	15,000	15,000	15,000
MISCELLANEOUS REVENUES								
212-4811-00	TRANSFER IN - GEN. FUND	1,249,999	1,249,999	1,225,670	1,225,670	1,293,585	1,214,784	1,214,784
212-4811-02	LIBRARY ENDOWMENT DISTRIBUTION	-	-	-	-	-	-	-
212-4811-03	CREDIT CARD REBATE PROGRAM	-	-	-	-	-	-	-
212-4813-00	FEES	-	-	-	-	-	-	-
212-4815-00	LOST, DAMAGED BOOK FEE	-	-	-	-	-	-	-
212-4820-00	SALES TAX REMIT DISCOUNT	-	9	-	4	-	-	-
212-4880-00	MISC. REVENUE	-	-	-	-	-	-	-
	TOTAL	1,249,999	1,250,008	1,225,670	1,225,674	1,293,585	1,214,784	1,214,784
TOTAL LIBRARY REVENUE		2,053,379	2,057,972	2,051,237	2,049,756	2,142,177	2,063,376	2,063,376



2018 City of Middleton Budget

LIBRARY OPERATIONS

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
212-5511-110	SALARIES-FULL-TIME	649,143	633,837	689,904	435,865	744,190	689,910	700,259
212-5511-111	PART-TIME PERM.	282,650	278,958	262,010	158,147	249,107	249,107	252,844
212-5511-112	PART-TIME-NON-PERM.	164,889	164,474	162,416	111,759	164,118	164,118	164,833
212-5511-135	LONGEVITY	24,248	17,778	18,596	900	20,608	20,608	20,917
	TOTAL	1,120,930	1,095,047	1,132,926	706,671	1,178,023	1,123,743	1,138,853
PERSONNEL BENEFITS								
212-5511-145	UNEMPLOYMENT PAYMENT	-	6,777	-	-	-	-	-
212-5511-192	RETIREMENT	50,680	53,042	60,052	40,561	62,736	59,099	59,881
212-5511-193	FICA	85,559	81,193	86,669	52,826	90,118	85,966	87,256
212-5511-194	HEALTH INSURANCE	159,997	125,515	130,602	77,766	147,396	132,986	132,986
212-5511-195	DENTAL INSURANCE	25,180	18,799	19,901	12,189	20,455	18,133	18,133
	TOTAL	321,416	285,327	297,224	183,342	320,705	296,184	298,256
OPERATING EXPENSES								
212-5511-210	OFFICE SUPPLIES	24,820	25,642	24,820	14,360	26,020	26,020	26,020
212-5511-230	BOOKS	158,306	156,024	158,306	76,819	158,306	158,306	158,306
212-5511-232	PERIODICALS	16,000	15,577	16,000	16,147	16,000	16,000	16,000
212-5511-233	AUDIO	81,200	71,047	81,200	34,470	81,200	81,200	81,200
212-5511-250	POSTAGE	198	1,614	198	554	1,600	1,600	1,600
212-5511-260	ADVERTISING & PRINTING	2,165	2,299	2,000	1,073	2,000	2,000	2,000
212-5511-270	TELEPHONE	9,293	11,573	9,293	5,562	11,593	11,593	11,593
212-5511-280	COMMUNICATIONS	-	122	-	-	1,200	1,200	1,200
212-5511-310	LINK SERVICES	73,904	73,853	77,130	77,130	79,046	79,046	79,046
212-5511-330	ELECTRONIC RESOURCES	38,793	56,750	41,073	39,407	47,816	47,816	47,816
212-5511-340	BUILDINGS & GKROUNDS MAINT	69,537	72,449	60,982	41,375	60,982	60,982	60,982
212-5511-410	EQUIPMENT MAINTENANCE	46,000	46,172	48,376	39,343	58,876	58,876	58,876
212-5511-420	COPIER LEASE/MAINTENANCE	9,266	14,239	11,266	8,157	11,266	11,266	11,266
212-5511-440	TRAINING & DEVELOPMENT	10,000	6,023	10,000	9,143	10,000	10,000	10,000
212-5511-450	MILEAGE	1,720	2,420	1,720	1,688	2,020	2,020	2,020
212-5511-470	UTILITIES	52,358	49,002	52,358	28,551	52,358	42,358	42,358
212-5511-490	PROGRAMMING	10,000	10,600	10,000	4,397	-	10,000	10,000
212-5511-800	CAPITAL OUTLAY	6,923	4,758	5,984	-	5,984	61,984	61,984
212-5511-998	PERSONNEL CONTINGENCY	-	-	-	-	17,182	17,182	-
	TOTAL	610,483	620,164	610,706	398,175	643,449	699,449	682,267
TOTAL LIBRARY OPERATIONS		2,052,829	2,000,538	2,040,856	1,288,189	2,142,177	2,119,376	2,119,376



Impact Fee Funds (Fund 200)

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Approved</u>	<u>2017</u> <u>Projected</u>	<u>2018</u> <u>Approved</u>
REVENUES				
Fire Impact Fee	88,858	50,000	30,000	50,000
EMS Impact Fee	97,462	50,000	30,000	50,000
Police Impact Fee	278,273	150,000	90,000	100,000
Investment and Interest Income	-	-	-	-
Total Revenues	\$ 464,593	\$ 250,000	\$ 150,000	\$ 200,000
EXPENDITURES				
Administrative Expenses	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfer to Debt Service (Fire/EMS)	(128,585)	(75,000)	(75,000)	(50,000)
Transfer to Debt Service (Police)	(128,585)	(75,000)	(75,000)	(100,000)
Other Transfers In (Out)	-	-	-	-
Total Other Sources (Uses)	(257,170)	(150,000)	(150,000)	(150,000)
NET CHANGE IN FUND BALANCE	207,423	100,000	-	50,000
FUND BALANCE				
Fire & EMS Impact Fees				
Beginning Fund Balance	\$ 195,272	\$ 253,007	\$ 253,007	\$ 253,007
Ending Fund Balance	253,007	353,007	253,007	303,007
Police Impact Fees				
Beginning Fund Balance	\$ 481,275	\$ 630,963	\$ 630,963	\$ 630,963
Ending Fund Balance	630,963	630,963	630,963	630,963
NET AVAILABLE FUND BALANCE	\$ 883,970	\$ 983,970	\$ 883,970	\$ 933,970



2018 City of Middleton Budget

YOUTH CENTER REVENUE

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
CONTRIBUTIONS								
214-4500-01	MCPASD CONTRIBUTION	18,500	-	18,500	18,500	18,500	18,500	18,500
214-4500-03	DANE COUNTY CONTRIBUTION	8,700	7,969	8,700	6,666	8,885	8,885	8,885
	TOTAL	27,200	7,969	27,200	25,166	27,385	27,385	27,385
DONATIONS								
214-4700-01	GENERAL DONATIONS TO YC	10,000	1,328	1,000	770	1,000	1,000	1,000
214-4700-03	PASS PROGRAM DONATIONS	-	-	4,750	4,500	4,750	4,750	4,750
	TOTAL	10,000	1,328	5,750	5,270	5,750	5,750	5,750
GRANTS								
214-4600-03	MCPASD ED. FOUNDATION GT	-	-	-	-	-	-	-
214-4600-05	MADISON AREA SPORTS COM GT	-	750	-	-	-	-	-
214-4600-07	MIDDLETON COMM. FOUND. GT	-	500	-	-	-	-	-
214-4600-09	KIWANIS DISTRICT FOUND. GT	-	-	-	500	-	-	-
	TOTAL	-	1,250	-	500	-	-	-
MISCELLANEOUS REVENUES								
214-4800-01	TRANSFER IN FR GEN. FUND	20,108	44,718	47,124	47,124	100,646	74,434	79,358
	TOTAL	20,108	44,718	47,124	47,124	100,646	74,434	79,358
TOTAL YOUTH CENTER REVENUE		57,308	55,264	80,074	78,060	133,781	107,569	112,493



2018 City of Middleton Budget

YOUTH CENTER OPERATIONS

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
214-5100-110	SALARIES-FULL-TIME	40,750	36,795	49,918	32,685	70,955	51,666	59,180
214-5100-135	LONGEVITY	-	-	-	-	710	722	729
	TOTAL	40,750	36,795	49,918	32,685	71,665	52,388	59,909
PERSONNEL BENEFITS								
214-5100-192	RETIREMENT	2,690	2,362	3,494	1,023	4,801	3,454	3,878
214-5100-193	FICA	3,118	2,791	3,987	2,553	5,483	3,944	4,427
214-5100-194	HEALTH INSURANCE	-	-	-	-	23,488	20,312	20,312
214-5100-195	DENTAL INSURANCE	295	295	591	196	3,785	2,912	2,912
	TOTAL	6,103	5,448	8,072	3,772	37,557	30,622	31,529
OPERATING EXPENSES								
214-5100-220	SUPPLIES & MATERIALS	4,375	4,279	4,375	1,280	4,375	4,375	4,375
214-5100-280	COMMUNICATION	480	404	480	400	480	480	480
214-5100-310	TRIPS	1,500	1,459	1,500	1,406	1,500	1,500	1,500
214-5100-440	TRAINING & DEVELOPMENT	500	261	500	59	200	200	200
214-5100-480	NUTRITIONAL SUPPLIES & MATS	3,600	2,552	5,729	2,615	5,000	5,000	5,000
214-5201-220	SUPPLIES & MATERIALS	-	-	-	-	-	-	-
214-5210-220	SUPPLIES & MATERIALS	-	829	-	-	-	-	-
214-5210-310	TRIPS	-	632	-	-	-	-	-
214-5215-220	SUPPLIES & MATERIALS	-	-	-	500	-	-	-
214-5220-220	SUPPLIES & MATERIALS	-	-	-	-	-	-	-
214-5301-996	CASH MATCH	-	8,655	9,500	2,013	9,500	9,500	9,500
214-5301-998	PERSONNEL CONTINGENCY	-	-	-	-	3,504	3,504	-
	TOTAL	10,455	19,072	22,084	8,273	24,559	24,559	21,055
TOTAL YOUTH CENTER OPERATIONS		57,308	61,314	80,074	44,731	133,781	107,569	112,493



Risk Management Fund (Fund 710)

	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Requested</u>	<u>2018 Approved</u>
<u>REVENUES</u>				
Insurance Cost Allocations				
General Fund	\$ 355,000	\$ 355,000	\$ 375,000	\$ 375,000
Tourism Fund	2,500	2,500	2,000	2,000
Water Utility	25,000	25,000	30,000	30,000
Sewer Utility	10,000	10,000	8,500	8,500
Golf Course	27,208	27,208	30,000	30,000
Other Revenues & Sources				
Insurance Dividends	8,000	7,531	7,957	7,957
Insurance Recoveries	-	381	-	-
Miscellaneous Revenues	-	42,344	-	-
Total Revenues	\$ 427,708	\$ 469,964	\$ 453,457	\$ 453,457
<u>EXPENDITURES</u>				
Insurance Coverage				
Liability Insurance	63,533	63,533	65,121	65,121
Excess Liability Insurance	2,592	2,277	2,391	2,391
Employment Practices Liability	8,614	7,491	8,615	8,615
Cyber Liability	-	-	-	-
Crime Policy	874	968	1,036	1,036
Volunteer Accident Policy	1,861	1,165	1,861	1,861
Workers Compensation	198,063	198,064	222,897	222,897
Workers Compensation Audit	-	16,323	-	-
Auto Physical Damage	16,791	13,775	15,536	15,536
Boiler & Machinery	1,514	1,477	1,628	1,628
Property Insurance	88,806	73,865	77,838	77,838
Subtotal: Insurance Coverage	382,648	378,938	396,923	396,923
Claims Costs				
Liability Claims	25,000	15,000	25,000	25,000
Police Vehicle Damage	5,000	2,000	5,000	5,000
Public Works Vehicle Damage	5,000	2,000	5,000	5,000
Other Claim Costs	10,000	500	10,000	10,000
Subtotal: Claims Costs	45,000	19,500	45,000	45,000
Total Expenditures	\$ 427,648	\$ 398,438	\$ 441,923	\$ 441,923

CHANGE IN NET POSITION	\$ 60	\$ 71,526	\$ 11,534	\$ 11,534
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NET POSITION				
Beginning Net Position	\$ -	\$ 60	\$ 71,586	\$ 71,586
Ending Net Position	\$ 60	71,586	\$ 83,120	\$ 83,120



2018 City of Middleton Budget

CDA REVENUES

	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	MISCELLANEOUS REVENUES						
203-4811-00 INTEREST ON INVESTMENTS	-	646	-	44	-	-	-
203-4811-01 HOLLEY LOAN PAYMENTS	-	-	-	-	-	-	-
203-4811-03 CREDIT CARD REBATE PROGRAM	-	-	-	-	-	-	-
203-4812-00 TRANSFER IN	-	-	-	-	-	-	-
203-4815-00 INTEREST ON CAPITAL LEASES	-	-	-	-	-	-	-
203-4820-00 RENT - JONES	-	9,687	10,000	3,310	10,300	10,300	10,300
203-4820-01 RENT - BIG IDEAS	-	-	-	-	-	-	-
203-4820-02 CARE WISCONSIN RENT	-	-	-	-	-	-	-
203-4820-03 GREENWAY CTR PKING RAMP LEASE	-	-	-	-	-	-	-
203-4820-04 RENT MIDDLETON STATION PARKIN	-	3,600	3,600	1,800	3,600	3,600	3,600
203-4830-00 PROPERTY SALES	-	-	-	-	-	-	-
203-4870-00 PUBLIC ART	-	-	-	-	-	-	-
203-4875-00 HUBBARD ARTS CENTER	-	8,334	5,500	5,248	5,500	5,500	5,500
203-4880-00 AIRPORT LAND RENTAL	-	-	-	-	-	-	-
203-4890-00 MISCELLANEOUS REVENUES	-	-	-	4,287	-	-	-
203-4912-00 CAPITAL BORROWING TAX EXEMPT	-	-	-	-	-	-	-
203-4913-00 CAPITAL BORROWING TAXABLE	-	-	-	-	-	-	-
203-4914-00 PREMIUM ON ISSUANCE OF BONDS	-	-	-	-	-	-	-
TOTAL	-	22,268	19,100	14,689	19,400	19,400	19,400
TOTAL CDA REVENUES	-	22,268	19,100	14,689	19,400	19,400	19,400



2018 City of Middleton Budget

COMMUNITY DEVELOPMENT AUTHORITY

	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATING EXPENSES							
203-5531-001 ECONOMIC ASSISTANCE PMTS	-	3,250	-	-	-	-	-
203-5531-003 OTHER	-	12,210	-	-	-	-	-
203-5540-001 DOWNTOWN SNOW REMOVAL	-	-	25,000	9,650	25,000	25,000	25,000
203-5540-002 SENIOR CENTER BUILDING MAINT	-	-	5,000	379	5,000	5,000	5,000
203-5540-003 DOWNTOWN MARKETING ASSIST	-	-	5,000	500	6,000	6,000	6,000
203-5540-004 CDA EVENT SPONSORSHIP	-	-	5,000	2,500	5,000	5,000	5,000
203-5540-005 BANNER/HOLIDAY LIGHTS	-	-	10,000	7,610	10,000	10,000	10,000
203-5540-006 LTES DOWNTOWN MAINTENANCE	-	-	10,000	-	10,000	10,000	10,000
203-5540-007 DOWNTOWN LANDSCAPE/MAINT	-	-	18,500	8,089	18,500	18,500	18,500
203-5599-000 DEPRECIATION EXPENSE	-	65,433	-	-	-	-	-
203-5714-001 TENANT IMPROVEMENT	-	-	-	-	-	-	-
203-5720-112 PART-TIME-NON PERM.	-	10,867	-	9,337	-	-	-
203-5720-210 MISCELLANEOUS EXPENSES	70,000	22,796	-	2,546	-	-	-
203-5720-230 CITY HALL COMMUNITY GARDEN	-	200	-	-	-	-	-
203-5722-310 PROFESSIONAL SERVICES	-	26,785	-	3,016	-	-	-
203-5820-705 LOAN WRITEOFFS	-	47,000	-	9,607	-	-	-
203-5923-990 TRANSFER TO TIF FUND	-	-	-	-	-	-	-
203-5923-995 TRANSFER TO FUND 416	169,050	-	-	-	-	-	-
203-5923-999 TRANSFER TO DEBT SERVICE FUND	-	-	-	-	-	-	-
TOTAL	239,050	188,540	78,500	53,234	79,500	79,500	79,500
TOTAL COMMUNITY DEVELOPMENT AUTHORITY	239,050	188,540	78,500	53,234	79,500	79,500	79,500



2018 Approved Capital Budget Items

Type of Project	2018 Total Approved	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
Capital Projects Funds & TIF	7,847,563	3,498,563	1,922,750	-	2,223,000	203,250
Airport (Non-TIF)	25,000	-	-	25,000	-	-
Golf Course	326,435	-	-	326,435	-	-
Sewer Utility	192,500	-	-	192,500	-	-
Storm Water Utility	505,000	-	-	505,000	-	-
Water Utility	520,000	-	-	520,000	-	-
Fire District	190,650	-	-	-	190,650	-
Total	9,607,148	3,498,563	1,922,750	1,568,935	2,413,650	203,250

Department and Project	2018 Approved	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
AIRPORT						
1 Sealing ramp and taxiways (Local Match)	25,000	-	-	25,000	-	-
2 Airport Master Plan and Airport Layout Plan (ALP)	50,000	-	50,000	-	-	-
TOTAL	75,000	-	50,000	25,000	-	-
BUILDING INSPECTION						
1 Scanning/Display Service for Plan Archive	15,000	15,000	-	-	-	-
2 LED Lighting Retrofit - Senior Center & EMS	22,000	22,000	-	-	-	-
3 City Hall: SE Door; W Railing, Stairway & Hill Repairs	2,000	2,000	-	-	-	-
TOTAL	39,000	39,000	-	-	-	-
CONSERVANCY LANDS						
1 Middleton Hills Boardwalk Replacement	135,000	135,000	-	-	-	-
2 Compact Track Loader & Attachments	63,000	63,000	-	-	-	-
4 Bock Community Forest	30,000	15,000	-	-	-	15,000
TOTAL	228,000	213,000	-	-	-	15,000
EMS						
1 Primary Ambulance Replacements	480,000	96,000	-	-	384,000	-
2 Auto-Pulse Systems	-	-	-	-	-	-
3 Ambulance Stretcher Replacements	52,000	45,000	-	-	-	7,000
TOTAL	532,000	141,000	-	-	384,000	7,000
FIRE DISTRICT						
1 Capital Replacement Fund	190,650	-	-	-	190,650	-
TOTAL	190,650	-	-	-	190,650	-
GOLF COURSE						
1 Irrigation Pump and Pump House (Phase 2)	120,000	-	-	120,000	-	-
2 Parking Lot Expansion	176,435	-	-	176,435	-	-
4 Ice Machine	5,000	-	-	5,000	-	-
5 Verticut Units	10,000	-	-	10,000	-	-
6 Rough Mower	15,000	-	-	15,000	-	-
TOTAL	326,435	-	-	326,435	-	-
INFORMATION TECHNOLOGY						
3 Video and Security Systems (Senior Center)	20,000	20,000	-	-	-	-
TOTAL	20,000	20,000	-	-	-	-
LIBRARY						
1 Dumpster/ Mechanical Enclosure/Rear Entrance	25,000	25,000	-	-	-	-
2 Shelving	52,000	-	-	-	43,000	9,000
3 Furniture Upgrades	50,000	37,000	-	-	13,000	-
TOTAL	127,000	62,000	-	-	56,000	9,000



2018 City of Middleton Budget

Department and Project	2018 Approved	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
PARKS, RECREATION, & FORESTRY						
1 ADA & Playground Equipment Upgrades	35,000	35,000	-	-	-	-
2 Walter Bauman Aquatic Center	50,000	50,000	-	-	-	-
3 Emerald Ash Borer (EAB) Program	243,900	243,900	-	-	-	-
5 Playground Replacement Program	50,000	-	-	-	50,000	-
6 Basketball Courts	25,000	10,000	-	-	15,000	-
7 Path Development & Maintenance	13,000	-	-	-	13,000	-
8 Park Shelter Construction	350,000	-	-	-	350,000	-
9 Planning & Design	140,000	-	-	-	140,000	-
10 Athletic Field Improvements	75,000	-	-	-	75,000	-
11 Bike Park Trail Head, Parking, & Access Drive	420,000	-	-	-	420,000	-
12 Pickleball Courts	120,000	-	-	-	120,000	-
TOTAL	1,521,900	338,900	-	-	1,183,000	-
PLANNING						
1 Pleasant View Road Expansion	220,000	-	220,000	-	-	-
2 University & Parmenter Intersection	1,150,000	-	1,150,000	-	-	-
3 Pheasant Branch Conservancy Trailhead Acquisition	475,000	-	302,750	-	-	172,250
5 South Pond Improvements	125,000	-	125,000	-	-	-
8 NE Middleton Trail Connector	75,000	-	75,000	-	-	-
10 Downtown Plaza	TBD	-	TBD	-	-	-
TOTAL	2,045,000	-	1,872,750	-	-	172,250
POLICE DEPARTMENT						
1 Integrated Security System	47,995	47,995	-	-	-	-
2 Camera and Recording System Replacement	107,600	107,600	-	-	-	-
3 Simulcast Radio Transmit Installation	81,000	81,000	-	-	-	-
TOTAL	236,595	236,595	-	-	-	-
PUBLIC WORKS (STREETS)						
1 N High Point Rd Mill & Overlay (South of Terrace)	522,778	522,778	-	-	-	-
2 Cedar Ridge Neighborhood Mill & Overlay	297,556	297,556	-	-	-	-
3 Crack Filling, Chip Sealing	179,678	179,678	-	-	-	-
4 Maywood Ave Reconstruction (Park - Branch)	45,000	45,000	-	-	-	-
5 Bristol St, North Ave Reconstruction	60,000	60,000	-	-	-	-
6 Park St. Reconstruction (RR Tracks - South Ave.)	120,320	120,320	-	-	-	-
7 Park/N Gammon Mill & Overlay (Univ. - City Lim.)	382,044	382,044	-	-	-	-
8 Foxridge Subdivision Mill & Overlay	321,222	321,222	-	-	-	-
TOTAL	1,928,598	1,928,598	-	-	-	-
PUBLIC WORKS (OTHER)						
1 Survey Services: Underground Electrical	10,000	10,000	-	-	-	-
2 Orchid Heights Park: Replace Storm Sewer	40,000	40,000	-	-	-	-
3 Pheasant Branch Creek: Line Rusted Pipes	20,000	20,000	-	-	-	-
TOTAL	70,000	70,000	-	-	-	-
PUBLIC WORKS (FLEET ADDITIONS)						
1 Streets Skid Steer	85,000	85,000	-	-	-	-
2 Operations Manager - SUV	-	-	-	-	-	-
TOTAL	85,000	85,000	-	-	-	-
SEWER UTILITY						
1 Sewer Main Replacement	192,500	-	-	192,500	-	-
TOTAL	192,500	-	-	192,500	-	-
STORM WATER UTILITY						
1 Inspection & Survey of Major Ponds & Drainage Ways	15,000	-	-	15,000	-	-
2 South Pond Forebay Dredging	220,000	-	-	220,000	-	-
3 Middleton Hills Outer Concentric Pond Dredging	100,000	-	-	100,000	-	-
4 Equipment Rental & Brush Cutting in Drainage Ways	20,000	-	-	20,000	-	-
5 Pheasant Branch Channel Stabilization	150,000	-	-	150,000	-	-
TOTAL	505,000	-	-	505,000	-	-



2018 City of Middleton Budget

Department and Project	2018 Approved	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
VEHICLE & EQUIPMENT REPLACEMENT PLAN						
1 Vehicle & Equipment Replacement Plan	899,100	299,100	-	-	600,000	-
TOTAL	899,100	299,100	-	-	600,000	-
WATER RESOURCES COMMISSION						
1 Adaptive Management / TMDL Compliance	65,370	65,370	-	-	-	-
TOTAL	65,370	65,370	-	-	-	-
WATER UTILITY						
1 Water Meter Replacement	100,000	-	-	100,000	-	-
2 Water Main Replacement	192,500	-	-	192,500	-	-
3 Water Utility Pickup Truck Replacement	50,000	-	-	50,000	-	-
4 Water Utility Skid Steer Trailer Replacement	12,500	-	-	12,500	-	-
5 Quarry Reservoir Roof Repair	100,000	-	-	100,000	-	-
6 Water Utility 1 Ton Truck Replacement	65,000	-	-	65,000	-	-
TOTAL	520,000	-	-	520,000	-	-
TOTAL ALL DEPARTMENTS	9,607,148	3,498,563	1,922,750	1,568,935	2,413,650	203,250



2018 Approved Capital Budget Items by Account Number

Department and Project	Project #	Account Description	Account Number	Budget Amount
AIRPORT				
1 Sealing ramp and taxiways (Local Match)	AI-18-01	Airport Improvements	401-5178-990	25,000
2 Airport Master Plan and Airport Layout Plan	AI-18-02	Airport Improvements	401-5178-990	50,000
TOTAL				75,000
BUILDING INSPECTION				
1 Scanning/Display Service for Plan Archive	BI-18-01	Misc. Bldg. Insp. Proj: Contract. Svc.s	416-5910-005	15,000
2 LED Lighting Retrofit - Senior Center & EMS	BI-18-02	Misc. Bldg. Insp. Proj: Capital Outlay	416-5910-800	22,000
3 City Hall: SE Door; W Railing, Stairway & Hill Repairs	BI-18-03	Misc. Bldg. Insp. Proj: Capital Outlay	416-5910-800	2,000
TOTAL				39,000
CONSERVANCY LANDS				
1 Middleton Hills Boardwalk Replacement	CL-18-01	Middleton Hills Boardwalk: Cont. Exp.	414-5122-005	135,000
2 Compact Track Loader & Attachments	CL-18-02	Capital Equipment & Acq.: Capital Outlay	414-5180-800	63,000
4 Bock Community Forest	CL-18-04	Bock Comm. Forest: Contractual Exp	414-5131-005	30,000
TOTAL				228,000
EMS				
1 Primary Ambulance Replacements	EM-18-01	Misc. EMS Projects: Capital Outlay	416-5100-800	480,000
3 Ambulance Stretcher Replacements	EM-18-03	Misc. EMS Projects: Capital Outlay	416-5100-800	52,000
TOTAL				532,000
FIRE DISTRICT				
1 Capital Replacement Fund	F-17-01	General Fund Assigned Fund Balance	N/A	190,650
TOTAL				190,650
GOLF COURSE				
1 Irrigation Pump and Pump House (Phase 2)	GC-18-01	Capital Expenses: Capital Outlay	650-5550-800	120,000
2 Parking Lot Expansion	GC-18-02	Capital Expenses: Capital Outlay	650-5550-800	176,435
4 Ice Machine	GC-18-04	Capital Expenses: Club House Capital	650-5550-801	5,000
5 Verticut Units	GC-18-05	Capital Expenses: Grounds Capital	650-5550-803	10,000
6 Rough Mower	GC-18-06	Capital Expenses: Grounds Capital	650-5550-803	15,000
TOTAL				326,435
INFORMATION TECHNOLOGY				
3 Video and Security Systems (Senior Center)	IT-18-03	Information Technology: Capital Outlay	416-5500-800	20,000
TOTAL				20,000
LIBRARY				
1 Dumpster/ Mechanical Enclosure/Rear Entrance	LIB-18-01	Revamp Staff Entrance: Contractual Exp.	416-5818-005	25,000
2 Shelving	LIB-18-02	Shelving: Capital Outlay	416-5608-800	52,000
3 Furniture Upgrades	LIB-18-03	Furniture: Capital Outlay	416-5609-800	50,000
TOTAL				127,000
PARKS, RECREATION, & FORESTRY				
1 ADA & Playground Equipment Upgrades	PR-18-01	Playground Equipment: Capital Outlay	414-5382-800	35,000
2 Walter Bauman Aquatic Center	PR-18-02	Aquatic Center: Aquatic Capital Equip.	414-5316-800	50,000
3 Emerald Ash Borer (EAB) Program	PR-18-03	EAB Tree Removal: Contractual Expenses	414-5205-005	243,900
5 Playground Replacement Program	PR-18-05	Playground Equipment: Capital Outlay	414-5382-800	50,000
6 Basketball Courts	PR-18-06	Resurface BB Courts: Construction	414-5330-010	25,000
7 Path Development & Maintenance	PR-18-07	Path Development: Capital Outlay	414-5328-800	13,000
8 Park Shelter Construction	PR-18-08	Park Shelter Construction: Capital Outlay	414-5331-800	350,000
9 Planning & Design	PR-18-09	Park Planning & Design: Capital Outlay	414-5333-800	140,000
10 Athletic Field Improvements	PR-18-10	Lakeview Park Improvements: Cont. Exp.	414-5321-005	75,000
11 Bike Park Trail Head, Parking, & Access Drive	PR-18-11	Bike Park Improvements: Capital Outlay	414-5334-800	420,000
12 Pickleball Courts	PR-18-12	Pickleball Courts: Capital Outlay	414-5335-800	120,000
TOTAL				1,521,900



2018 Approved Capital Budget Items by Account Number

Department and Project	Project #	Account Description	Account Number	Budget Amount
PLANNING				
1 Pleasant View Road Expansion	PL-18-01	Pleasant View Road: Design	401-5210-005	220,000
2 University & Parmenter Intersection	PL-18-02	University & Parmenter: Design	401-5215-005	150,000
2 University & Parmenter Intersection	PL-18-02	University & Parmenter: Land Acquisition	401-5215-600	1,000,000
3 Pheasant Branch Conservancy Trailhead Acquisition	PL-18-03	Pheasant Branch Trail Head: Land Acq.	501-5259-600	475,000
5 South Pond Improvements	PL-18-05	Capital Projects: South Pond Improve.	401-5190-815	125,000
8 NE Middleton Trail Connector	PL-18-08	NE Connector Path: Capital Outlay	501-5256-800	75,000
10 Downtown Plaza	PL-18-10	Other Tourism: City Branding	201-5538-980	TBD
TOTAL				2,045,000
POLICE DEPARTMENT				
1 Integrated Security System	PD-18-01	Security System: Capital Outlay	416-5326-800	47,995
2 Camera and Recording System Replacement	PD-18-02	Police Cameras: Capital Outlay	416-5321-800	107,600
3 Simulcast Radio Transmit Installation	PD-18-03	Radio Replacement: Capital Outlay	416-5320-800	81,000
TOTAL				236,595
PUBLIC WORKS (STREETS)				
1 N High Point Rd Mill & Overlay (S of Terrace)	PW-18-01	High Point & Foxridge: Construction	412-5327-010	522,778
2 Cedar Ridge Neighborhood Mill & Overlay	PW-18-02	Cedar Ridge Mill & Overlay: Construction	412-5328-010	297,556
3 Crack Filling, Chip Sealing	PW-18-03	Chip/Slurry Seal: Construction	412-5315-010	179,678
4 Maywood Ave Reconstruction (Park - Branch)	PW-18-04	Maywood Reconstruction: Design	412-5330-005	45,000
5 Bristol St, North Ave Reconstruction	PW-18-05	Bristol & North Reconstruction: Design	412-5331-005	60,000
6 Park St. Reconstruction (RR Tracks - South Ave.)	PW-18-18	Park & Gammon: Construction	412-5329-010	120,320
7 Park/N Gammon Mill & Overlay (Univ - City Lim)	PW-18-19	Park & Gammon: Construction	412-5329-010	382,044
8 Foxridge Subdivision Mill & Overlay	PW-18-20	High Point & Foxridge: Construction	412-5327-010	321,222
TOTAL				1,928,598
PUBLIC WORKS (OTHER)				
1 Survey Services: Underground Electrical	PW-18-06	PW General Projects: Construction	412-5133-010	10,000
2 Orchid Heights Park: Replace Storm Sewer	PW-18-07	Stormwater Maintenance: Construction	412-5615-010	40,000
3 Pheasant Branch Creek: Line Rusted Pipes	PW-18-08	Stormwater Maintenance: Construction	412-5615-010	20,000
TOTAL				70,000
PUBLIC WORKS (FLEET ADDITIONS)				
1 Streets Skid Steer	PV-18-01	Other Equipment & Acq.: Capital Outlay	412-5810-800	85,000
2 Operations Manager - SUV	PV-18-02	Other Equipment & Acq.: Capital Outlay	412-5810-800	-
TOTAL				85,000
SEWER UTILITY				
1 Sewer Main Replacement	SU-18-01	Sewer Capital: Main Replacements	620-6297-815	192,500
TOTAL				192,500
STORM WATER UTILITY				
1 Inspection & Survey of Major Ponds & Drainage	SW-18-01	Pond Surveys: Capital Outlay	630-5715-800	15,000
2 South Pond Forebay Dredging	SW-18-02	South Pond Dredging: Capital Outlay	630-5720-800	220,000
3 Middleton Hills Outer Concentric Pond Dredging	SW-18-03	Middleton Hills Pond: Capital Outlay	630-5725-800	100,000
4 Equipment Rental & Brush Cutting	SW-18-04	Stormwater Maintenance: Outside Svcs.	630-5200-310	20,000
5 Pheasant Branch Channel Stabilization	SW-18-05	Pheasant Branch Bank: Capital Outlay	630-5710-800	150,000
TOTAL				505,000
VEHICLE & EQUIPMENT REPLACEMENT PLAN				
1 2018 Vehicle & Equipment Requests	VE-18-01	PW Capital Equipment: Capital Outlay	412-5805-800	586,100
1 2018 Vehicle & Equipment Requests	VE-18-01	PL Capital Equipment: Capital Outlay	414-5380-800	204,500
1 2018 Vehicle & Equipment Requests	VE-18-01	PD Squad Replacement: Capital Outlay	416-5305-800	108,500
TOTAL				899,100



2018 Approved Capital Budget Items by Account Number

Department and Project	Project #	Account Description	Account Number	Budget Amount
WATER RESOURCES COMMISSION				
1 Adaptive Management / TMDL Compliance	WR-18-01	Yahara Basin Adapt Mgmt: Capital Outlay	412-5608-800	65,370
TOTAL				65,370
WATER UTILITY				
1 Water Meter Replacement	WU-18-01	New Meters	610-6197-840	100,000
2 Water Main Replacement	WU-18-02	Water Main Replacement	610-6197-820	192,500
3 Water Utility Pickup Truck Replacement	WU-18-03	Transportation Equipment	610-6197-815	50,000
4 Water Utility Skid Steer Trailer Replacement	WU-18-04	Transportation Equipment	610-6197-815	12,500
5 Quarry Reservoir Roof Repair	WU-18-05	Dist Reserv & Standpipe	610-6197-830	100,000
6 Water Utility 1 Ton Truck Replacement	WU-18-06	Transportation Equipment	610-6197-815	65,000
TOTAL				520,000
TOTAL ALL DEPARTMENTS				9,607,148



2018 VEHICLE AND CAPITAL EQUIPMENT CAPITAL - REPLACEMENT PLAN ITEMS

2018 Vehicles and Capital Equipment to be Replaced with Vehicle Replacement Plan Funds

Mechanic's Priority	Vehicle No.	Vehicle Year	Department	Description Normal Font = Existing; Bold = New	Budget Request	Approved Budget
0	68	2007	Administration	Ford Expedition SUV	\$ -	\$ -
1	554	2014	Police	Ford Utility AWD Interceptor	39,500	\$ 39,500
2	585	2007	Police	Ford Explorer XLT	34,500	\$ 34,500
3	848	2008	Police	Chevrolet Impala	34,500	\$ 34,500
4	17	2003	Public Works	Sterling LT8500 Plow Truck	241,000	\$ 241,000
5	48	1989	Public Lands	Chevrolet 3500 Pick Up	33,500	\$ 33,500
6	35	2009	Public Works	Ford F-250 Pick-Up	35,000	\$ 35,000
7	41	2009	Public Lands	Ford F-250 Pick-Up	37,000	\$ 37,000
8	81	2006	Public Works	Graco Line Striper	8,500	\$ 8,500
9	T-23	N/A	Public Works	Small Utility Trailer	5,100	\$ 5,100
10	43	2008	Public Works	GMC 2500 Pick-Up	45,500	\$ 45,500
11	19	2008	Public Works	GMC C5500 Brush Truck	145,000	\$ 145,000
12	M-5	2009	Public Lands	John Deere 1600 Turbo Mower	53,000	\$ 53,000
13	45	2009	Public Works	Vermeer 1800XL Brush Chipper	71,000	\$ 71,000
14	71	2008	Public Lands	Smithco Ball Diamond Groomer	18,000	\$ 18,000
15	1	2006	Public Works	Ford E-350 Cargo Van	35,000	\$ 35,000
16	61	2013	Public Lands	Cat 236 Skid Steer - Leased	63,000	\$ 63,000
17	25	1992	Public Works	John Deere 2755 Tractor	-	\$ -
TOTAL					\$ 899,100	\$ 899,100

2018 Vehicles and Capital Equipment to be Replaced with Utility Funds

Mechanic's Priority	Vehicle No.	Vehicle Year	Department	Description Normal Font = Existing; Bold = New	Budget Request	Approved Budget
1	26	2008	Utilities	Ford F-550 Dump Truck	\$ 65,000	\$ 65,000
2	10	2009	Utilities	Ford F-250 Pick-up Truck	50,000	\$ 50,000
3	T-30	2006	Utilities	Olympic 14,000 lb Trailer	12,000	\$ 12,000
4	T-32	1993	Utilities	K&K 12,000 lb Trailer	-	\$ -

NOTES:

Vehicle and equipment budget requests were submitted by Chief Mechanic Brian Gebhard in priority order based on equipment age, use, mileage, repair history, etc.
Vehicle #68 will be replaced with Police Vehicle #554
Vehicle #585 will be retained in the fleet for use by the Public Works Operations Manager
Vehicle #19 will be replaced with a Plow Truck
Vehicle #61 will be replaced with a purchased unit
Vehicle #25 will be transferred to Public Lands
Trailer T-32 will be disposed and not replaced



GENERAL FUND VEHICLE REPLACEMENT PLAN SUMMARY: 2018-2027

Department	Total Current Replacement Value	Average Annual Cost	2018	2019	2020	2021	2022	2023 to 2027
Administration	\$ 55,955	\$ 5,596	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,867
Inspection	73,191	7,319	-	-	-	-	-	96,314
Police	556,089	106,385	108,500	101,072	181,517	136,809	69,510	720,529
Public Works	2,901,201	244,072	586,100	357,172	170,949	11,928	252,295	1,778,073
Public Lands	1,223,978	133,564	204,500	222,157	7,765	266,997	244,603	768,991
TOTAL	\$ 4,810,414	\$ 496,935	\$ 899,100	\$ 680,402	\$ 360,231	\$ 415,734	\$ 566,408	\$ 3,394,775

Beginning Balance	600,000	-	(180,402)	(40,633)	43,633	(22,775)
Plus Budget Allocation	299,100	500,000	500,000	500,000	500,000	3,208,908
Less Vehicle Replacements	(899,100)	(680,402)	(360,231)	(415,734)	(566,408)	(3,394,775)
Less Other Equipment Replacements	-	-	-	-	-	-
Less New Vehicle & Equipment Requests	-	-	-	-	-	-
Ending Balance	-	(180,402)	(40,633)	43,633	(22,775)	(208,642)

NON-GENERAL FUNDS VEHICLE REPLACEMENT PLAN SUMMARY: 2018-2027

Department	Total Current Replacement Value	Average Annual Cost	2018	2019	2020	2021	2022	2023 to 2027
Utilities	\$ 1,025,428	\$ 103,653	\$ 177,000	\$ 55,427	\$ -	\$ 49,098	\$ 465,062	\$ 570,049
Tourism	37,057	3,706	-	-	-	43,351	-	-
TOTAL	\$ 1,062,485	\$ 107,359	\$ 177,000	\$ 55,427	\$ -	\$ 92,449	\$ 465,062	\$ 570,049



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

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Approved</u>	<u>2017</u> <u>Projected</u>	<u>2018</u> <u>Approved</u>
REVENUES				
Tax Increment	\$ 9,126,294	\$ 7,076,276	\$ 7,076,276	\$ 9,400,000
Greenway Assessments	254,823	177,030	177,030	177,030
Special Assessment Interest	63,117	37,176	49,568	37,176
Exempt Computer Aid	259,263	260,000	337,352	350,000
Other Revenues	175,712	-	-	-
Investment and Interest Income	43	25,000	25,000	25,000
Total Revenues	\$ 9,879,252	\$ 7,575,482	\$ 7,665,226	\$ 9,989,206
EXPENDITURES				
General				
Administration	4,539	-	-	-
Planning	292,411	200,000	200,000	200,000
Engineering	16,790	25,000	75,000	50,000
GIS	30,481	60,000	60,000	60,000
Legal	52,218	75,000	50,000	75,000
TID Cost Recovery	1,576,530	1,476,530	1,476,530	1,376,530
Debt Service				
Principal	-	1,880,000	1,880,000	1,920,000
Interest	-	224,576	224,576	178,319
Debt Issuance Costs	-	-	-	-
Capital Outlay & Incentives				
Capital Projects	859,488	5,926,850	2,000,000	4,545,000
Developer Payments	1,166,961	1,485,431	1,596,215	2,400,000
Total Expenditures	\$ 3,999,418	\$ 11,353,387	\$ 7,562,321	\$ 10,804,849
OTHER FINANCING SOURCES (USES)				
Long-term debt issues	-	-	-	-
Premium on debt issued	-	-	-	-
Transfer to Debt Service Fund	(2,108,833)	-	-	-
Donation to TID 5	-	-	-	-
Sale of Property	1,023,000	-	-	-
Other Transfers In (Out)	-	-	-	-
Total Other Sources (Uses)	(1,085,833)	-	-	-
NET CHANGE IN FUND BALANCE	4,794,001	(3,777,905)	102,905	(815,643)
FUND BALANCE				
Beginning Fund Balance	\$ 4,349,260	\$ 9,143,261	\$ 9,143,261	\$ 9,246,166
Ending Fund Balance	9,143,261	5,365,356	9,246,166	8,430,523
Less Advances to Other Funds	(4,653,545)	(4,653,545)	(4,653,545)	(4,653,545)
NET AVAILABLE FUND BALANCE	\$ 4,489,716	\$ 711,811	\$ 4,592,621	\$ 3,776,978



TIF DISTRICT #3 AMENDMENT 9 PRIORITY PROJECTS AND ESTIMATED COSTS

Project ID#	Project Category/Description	Estimated Cost
1.	Capital Costs	
A.	Downtown parking structure(s)	\$ 6,000,000
B.	Additional parking structures to enable densification outside of downtown	\$ 10,300,000
C.	Transit improvements, including:	
a.	Metro bus infrastructure (shelters, transfer points)*	\$ 2,000,000
b.	Rail corridor improvements*	\$ 1,000,000
D.	Alternative transportation improvements*	\$ 1,000,000
E.	Airport improvements*	\$ 1,000,000
F.	Urban greenway/stormwater management improvements*	\$ 1,000,000
	Subtotal	\$ 22,300,000
2.	Infrastructure	
A.	Bicycle/pedestrian improvements	\$ 1,000,000
B.	Public street improvements including public utilities replacement	
a.	Pleasant View Road reconstruction*	\$ 10,500,000
b.	University Avenue reconstruction (including Parmenter intersection)*	\$ 5,000,000
c.	Terrace Avenue Phase 2 (High Point Road/Terrace Avenue intersection)	\$ 1,500,000
d.	High Point Road reconstruction	\$ 1,500,000
e.	Capacity Improvements on Airport Road and Century Avenue	\$ 2,500,000
f.	Capacity Improvements for Deming Way/Highway 14 corridor*	\$ 2,500,000
D.	Sustainable features/renewable energy systems for public infrastructure*	\$ 1,500,000
	Subtotal	\$ 26,000,000
3.	Real Estate Acquisition and Relocation	\$ 500,000
4.	Discretionary Payments*	\$ 10,000,000
5.	Administrative and Professional Services	\$ 17,315,300
6.	Finance Charges and Interest	\$ 900,000
7.	Donations to other TIF Districts	\$ 8,664,726
TOTAL		\$ 85,680,026

2018 TIF DISTRICT #3 POTENTIAL CAPITAL PROJECTS

Airport Master Plan	\$	50,000
Pleasant View Road Expansion		220,000
University & Parmenter Intersection		1,150,000
South Pond Improvements		125,000
<u>Other Capital Projects</u>		<u>3,000,000</u>
TOTAL	\$	4,545,000



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

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Approved</u>	<u>2017</u> <u>Projected</u>	<u>2018</u> <u>Approved</u>
REVENUES				
Tax Increment	\$ 448,154	\$ 857,583	\$ 857,583	\$ 830,000
Exempt Computer Aid	24,018	25,000	19,922	20,000
Grant Revenues	-	-	-	172,250
Other Revenues	24,730	-	28,315	25,000
Investment and Interest Income	43	-	-	-
Total Revenues	\$ 496,945	\$ 882,583	\$ 905,820	\$ 1,047,250
EXPENDITURES				
General				
Administration	150	-	-	-
Planning	9,400	25,000	30,000	30,000
Engineering	10,483	10,000	15,000	15,000
Legal	7,748	20,000	5,000	10,000
Debt Service				
Principal	-	353,611	353,611	361,963
Interest	-	218,701	218,701	212,515
Issuance Costs	3,500	-	-	-
Capital Outlay & Incentives				
Capital Projects	-	280,000	260,000	550,000
Developer Payments	2,127,387	88,000	88,026	91,000
Total Expenditures	\$ 2,158,668	\$ 995,312	\$ 970,338	\$ 1,270,478
OTHER FINANCING SOURCES (USES)				
Long-term debt issues	2,100,000	-	-	-
Premium on debt issued	-	-	-	-
Transfer to Debt Service Fund	(139,735)	-	-	-
Other Transfers In (Out)	(357,659)	-	-	-
Total Other Sources (Uses)	1,602,606	-	-	-
NET CHANGE IN FUND BALANCE	(59,117)	(112,729)	(64,518)	(223,228)
FUND BALANCE				
Beginning Fund Balance	\$ (667,019)	\$ (726,136)	\$ (506,448)	\$ (570,966)
Ending Fund Balance	(726,136)	(838,865)	(570,966)	(794,194)
Less Advances to Other Funds	-	-	-	-
NET AVAILABLE FUND BALANCE	\$ (726,136)	\$ (838,865)	\$ (570,966)	\$ (794,194)

2018 TIF DISTRICT #5 CAPITAL PROJECTS

Pheasant Branch Trailhead Land Acquisition	\$ 475,000
Northeast Middleton Trail Connector Design	75,000
TOTAL	\$ 550,000

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2018 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 are budgeted 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	6,530,000	340,000
2008 C GO Refunding Bonds	Golf Course	2021	3/1/2018	1,700,000	1,400,000
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
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
2016 GO Notes	Capital	2027	3/1/2025	4,000,000	4,000,000
TOTAL				71,710,000	46,776,389

Legal Debt Limit

2017 Total Equalized Valuation as Certified by WI Dept. of Revenue	\$ 3,360,068,100
<u>Legal Debt Limit as Percentage of Equalized Valuation</u>	<u>5%</u>
Allowable Debt Limit as of 12/31/2017	\$ 168,003,405
General Obligation Debt Outstanding as of 12/31/2017	\$ 46,776,389
Available Debt Capacity Under Legal Limit	\$ 121,227,016

Percent of Legal Debt Limit Incurred 27.8%



2018 City of Middleton Budget

General Debt Service Budget Summary (Fund 300)

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Budget</u>	<u>2017</u> <u>Projected</u>	<u>2018</u> <u>Approved</u>
REVENUES				
Property Taxes	\$ -	\$ 4,437,499	\$ 4,437,499	\$ 4,491,953
BAB Interest Subsidy	142,891	133,167	133,167	124,995
Interest	-	-	-	-
Total Revenues	\$ 142,891	\$ 4,570,666	\$ 4,570,666	\$ 4,616,948
EXPENDITURES				
Principal - General	3,835,000	3,720,000	3,720,000	3,780,000
Principal - Refunding	-	-	-	-
Principal - TID 3	1,845,000	-	-	-
Principal - TID 5	-	-	-	-
Interest - General	1,025,649	1,000,666	1,039,983	1,003,336
Interest - TID 3	265,516	-	-	-
Interest - TID 5	139,735	-	-	-
Issuance Costs & Fiscal Charges	87,161	-	72,191	10,000
Total Expenditures	\$ 7,198,060	\$ 4,720,666	\$ 4,832,174	\$ 4,793,336
Excess (deficiency) of revenues over expenditures	\$ (7,055,169)	\$ (150,000)	\$ (261,508)	(176,388)
OTHER FINANCING SOURCES (USES)				
Long-term debt issues	3,900,000	-	70	-
Premium on debt issued	133,867	-	137,896	-
Refunding payment to escrow	(4,009,933)	-	-	-
Transfer from General Fund	3,566,319	-	-	-
Transfer from TID 3	2,108,833	-	-	-
Transfer from TID 5	139,735	-	-	-
Transfer from Capital Project Funds	955,620	-	-	-
Transfer from Impact Fee Funds	257,170	150,000	150,000	150,000
Discount and Issuance Costs	-	-	-	-
Operating transfers in/(out)	-	-	-	-
Total Other Financing Sources (Uses)	7,051,611	150,000	287,966	150,000
Excess (Deficit) of Sources vs. Uses of Funds	(3,558)	-	26,457	(26,388)
FUND BALANCE				
Beginning of Year	\$ 27,678	\$ 24,120	\$ 24,120	\$ 50,578
End of Year	\$ 24,120	\$ 24,120	\$ 50,578	\$ 24,190



2018 DEBT SERVICE PAYMENTS BY ISSUE AND CATEGORY

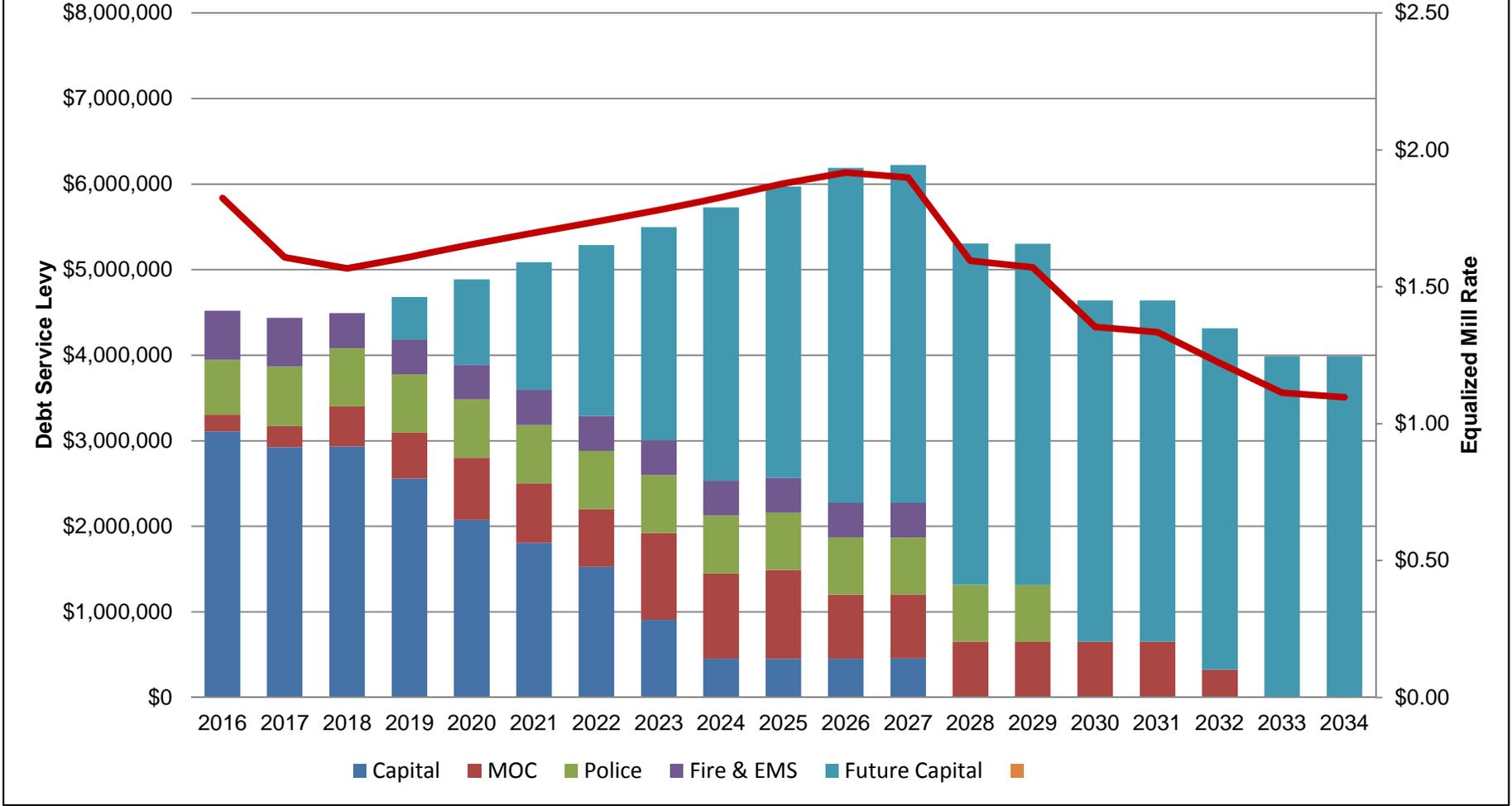
Issue	General Debt			Golf Course			TID #3			TID #5		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2008 A GO Refunding Bonds	340,000	13,600	353,600	-	-	-	-	-	-	-	-	-
2008 C GO Refunding Bonds	-	-	-	300,000	54,125	354,125	-	-	-	-	-	-
2010 Taxable GO Ref Bds (BAB)	515,000	383,598	898,598	-	-	-	-	-	-	-	-	-
2010 GO Refunding Bonds	-	-	-	-	-	-	585,000	66,950	651,950	-	-	-
2010 Taxable GO Ref Bonds	-	-	-	-	-	-	800,000	84,763	884,763	-	-	-
2011 GO Promissory Notes	800,000	37,950	837,950	-	-	-	-	-	-	-	-	-
2012 Taxable GO Notes	-	-	-	-	-	-	375,000	9,806	384,806	-	-	-
2012 GO Promissory Notes	260,000	17,238	277,238	-	-	-	-	-	-	-	-	-
2012 GO Promissory Notes	325,000	33,600	358,600	-	-	-	160,000	16,800	176,800	-	-	-
2012 Taxable GO Notes	-	-	-	-	-	-	-	-	-	275,000	136,900	411,900
2013 GO Promissory Notes	465,000	81,000	546,000	-	-	-	-	-	-	-	-	-
2014 GO Promissory Notes	245,000	28,100	273,100	-	-	-	-	-	-	-	-	-
2015 GO Refunding Bonds	-	186,850	186,850	-	-	-	-	-	-	-	-	-
2015 GO Promissory Notes	405,000	47,250	452,250	-	-	-	-	-	-	-	-	-
2016 State Trust Fund Loan	-	-	-	-	-	-	-	-	-	86,963	75,615	162,578
2016 GO Refunding Bonds	35,000	76,950	111,950	-	-	-	-	-	-	-	-	-
2017 GO Notes	390,000	97,200	487,200	-	-	-	-	-	-	-	-	-
TOTAL	\$ 3,780,000	\$ 1,003,336	\$ 4,783,336	\$ 300,000	\$ 54,125	\$ 354,125	\$ 1,920,000	\$ 178,319	\$ 2,098,319	\$ 361,963	\$ 212,515	\$ 574,478



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
2018	2,951,838	467,350	898,598	465,550	4,783,336	354,125	2,098,319	574,477	7,810,257
2019	2,559,338	535,600	891,710	462,700	4,449,348	439,250	2,092,232	575,902	7,556,732
2020	2,074,550	726,600	883,390	464,800	4,149,340	422,050	1,722,563	571,422	6,865,375
2021	1,806,525	697,925	873,320	466,700	3,844,470	306,675	176,900	571,242	4,899,287
2022	1,526,425	675,225	866,160	468,400	3,536,210	-	178,500	575,400	4,290,110
2023	906,875	1,014,575	852,160	464,950	3,238,560	-	-	573,615	3,812,175
2024	455,300	995,550	841,518	466,350	2,758,718	-	-	571,115	3,329,833
2025	452,850	1,035,800	828,923	462,600	2,780,173	-	-	572,880	3,353,053
2026	455,025	744,100	819,315	463,700	2,482,140	-	-	573,902	3,056,042
2027	456,750	745,350	802,355	464,600	2,469,055	-	-	574,152	3,043,207
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	\$ 13,645,476	\$ 10,566,975	\$ 10,118,749	\$ 4,650,350	\$ 38,981,550	\$ 1,522,100	\$ 6,268,513	\$ 8,924,280	\$ 55,696,443

Projected Debt Service Levy & Equalized Mill Rate: \$3.5 Million Average Annual Capital Borrowing



Budget Year	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Debt Service Levy	\$4.44 M	\$4.49 M	\$4.68 M	\$4.89 M	\$5.09 M	\$5.29 M	\$5.5 M	\$5.73 M	\$5.97 M	\$6.19 M	\$5.97 M
Debt Service Mill Rate	\$ 1.61	\$ 1.57	\$ 1.61	\$ 1.65	\$ 1.70	\$ 1.74	\$ 1.78	\$ 1.83	\$ 1.88	\$ 1.92	\$ 1.90

* Assumes \$4,000,000 capital borrowing in 2017 and additional annual capital borrowing of \$3,500,000 per year with an annual 1.5% increase in non-TID equalized value.

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2018 City of Middleton Budget

WATER UTILITY BUDGET SUMMARY

	2016		2017			2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATING REVENUES								
WATER SALES REVENUE	2,842,617	2,533,084	2,885,256	470,111	2,834,277	2,834,277	2,834,277	2,834,277
MISCELLANEOUS REVENUES	137,077	151,872	127,000	73,680	127,000	127,000	127,000	127,000
TOTAL	2,979,694	2,684,956	3,012,256	543,792	2,961,277	2,961,277	2,961,277	2,961,277
OPERATING EXPENSES								
SOURCE OF SUPPLY	62,115	39,343	96,236	31,056	96,836	54,869	54,869	54,869
PUMPING	225,845	279,370	250,398	144,633	255,274	257,972	257,972	257,972
WATER TREATMENT	48,139	68,495	75,198	35,285	75,198	84,292	84,292	84,292
TRANSMISSION & DISTRIBUTION	375,828	278,321	337,221	194,463	385,222	313,109	313,109	313,109
CUSTOMER ACCOUNT	42,398	54,742	35,646	42,274	63,309	12,500	12,500	12,500
ADMINISTRATION & GENERAL	354,140	427,015	452,710	307,500	452,710	547,930	547,930	547,930
TOTAL	1,108,465	1,147,286	1,247,409	755,212	1,328,549	1,270,672	1,270,672	1,270,672
DEPRECIATION/TAXES/OTHER								
DEPRECIATION	587,689	560,180	587,689	-	587,689	572,000	572,000	572,000
TOTAL	587,689	560,180	587,689	-	587,689	572,000	572,000	572,000
NET OPERATING INCOME	1,283,540	977,491	1,177,158	(211,421)	1,045,039	1,118,605	1,118,605	1,118,605
NON-OPERATING REVENUE/EXPENSE								
INVESTMENT INCOME	1,300	3,508	2,500	-	4,000	5,000	5,000	5,000
INTEREST EXPENSE	-	-	-	-	-	-	-	-
TOTAL	1,300	3,508	2,500	-	4,000	5,000	5,000	5,000
NET INCOME (LOSS)	1,284,840	980,998	1,179,658	(211,421)	1,049,039	1,123,605	1,123,605	1,123,605
CAPITAL CONTRIBUTIONS & TRANSFERS								
CAPITAL CONTRIBUTIONS	-	270,314	-	-	-	-	-	-
TRANSFER IN	-	17,027	-	-	5,000	-	-	-
TRANSFER OUT (PILOT)	(449,917)	(488,046)	(525,000)	-	(525,000)	(565,000)	(565,000)	(565,000)
TOTAL	(449,917)	(200,705)	(525,000)	-	(520,000)	(565,000)	(565,000)	(565,000)
CHANGE IN NET POSITION	834,923	780,293	654,658	(211,421)	529,039	558,605	558,605	558,605
BEGINNING NET POSITION		24,423,092			25,203,385	25,732,424	25,732,424	25,732,424
ENDING NET POSITION		25,203,385			25,732,424	26,291,029	26,291,029	26,291,029
CASH FLOW ADJUSTMENTS								
PLUS:								
DEPRECIATION		560,180			587,689	572,000	572,000	572,000
CHANGE IN FUTURE PENSION LIABILITY		25,122			-	-	-	-
OTHER ACCRUAL ADJUSTMENTS		-			-	-	-	-
LESS:								
CAPITAL CONTRIBUTIONS		(270,314)			-	-	-	-
OTHER ACCRUAL ADJUSTMENTS		(76,546)			-	-	-	-
ACQUISITION OF CAPITAL ASSETS		(2,776,192)			(871,778)	(439,000)	(439,000)	(439,000)
NET CHANGE IN CASH		(1,757,457)			244,950	691,605	691,605	691,605



2018 City of Middleton Budget

WATER UTILITY REVENUES

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	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	1,044,094	970,898	1,059,755	220,982	1,059,755	1,059,755	1,059,755
610-4612-00	METERED SALES-COMMERCIAL	713,663	537,114	724,368	113,292	724,368	724,368	724,368
610-4613-00	METERED SALES-INDUSTRIAL	157,006	159,657	159,361	35,143	159,361	159,361	159,361
610-4614-00	METERED SALES - MULTI FAMILY	285,465	286,303	289,747	70,957	289,747	289,747	289,747
610-4620-00	PRIVATE FIRE PROTECTION	107,049	87,058	108,655	22,365	108,655	108,655	108,655
610-4630-00	PUBLIC FIRE PROTECTION	471,110	437,391	478,177	-	437,391	437,391	437,391
610-4640-00	OTHER SALES TO PUBLIC AUTHORIT	64,230	54,663	65,193	7,373	55,000	55,000	55,000
	TOTAL	2,842,617	2,533,084	2,885,256	470,111	2,834,277	2,834,277	2,834,277
MISCELLANEOUS REVENUES								
610-4701-00	FORFEITED DISCOUNTS	4,000	6,443	4,000	1,722	4,000	4,000	4,000
610-4710-00	MISC SERVICE REVENUE	5,000	9,904	5,000	4,808	5,000	5,000	5,000
610-4720-00	RENT FROM WATER PROPERTY	115,000	129,906	105,000	50,979	105,000	105,000	105,000
610-4740-00	OTHER OPERATING REVENUE	5,000	(60)	5,000	60	5,000	5,000	5,000
610-4790-00	TRANSFER IN	-	17,027	-	-	-	-	-
	TOTAL	129,000	163,220	119,000	57,569	119,000	119,000	119,000
INTEREST & OTHER FINANCING SOURCES								
610-4210-00	CONTRIBUTIONS IN AID OF CONSTU	-	270,314	-	-	-	-	-
610-4210-01	CAPITAL CONTRIBUTED BY MUNI	-	-	-	-	-	-	-
610-4250-00	AMORTIZATION OF PSC LIABILITY	-	-	-	-	-	-	-
610-4290-00	INTEREST & DIVIDEND INCOME	1,300	3,508	2,500	-	5,000	5,000	5,000
610-4290-03	CREDIT CARD REBATE PROGRAM	5,077	3,073	5,000	-	5,000	5,000	5,000
610-4291-00	MISCELLANEOUS INCOME	3,000	2,427	3,000	16,111	3,000	3,000	3,000
	TOTAL	9,377	279,322	10,500	16,111	13,000	13,000	13,000
TOTAL WATER UTILITY REVENUES		2,980,994	2,975,626	3,014,756	543,792	2,966,277	2,966,277	2,966,277



2017 City of Middleton Budget

WATER UTILITY EXPENSES

SOURCE OF SUPPLY	2016		2017		2018			
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
WAGES								
610-6160-110	SALARIES-FULL-TIME (601)	43,766	27,275	77,319	16,476	38,110	38,110	38,682
610-6160-117	OVERTIME	-	-	-	-	-	-	-
610-6160-135	LONGEVITY	6,169	5,813	6,140	-	8,159	8,159	8,281
	TOTAL	49,935	33,088	83,459	16,476	46,269	46,269	46,963
PERSONNEL BENEFITS								
610-6160-192	RETIREMENT	-	(384)	-	-	-	-	-
610-6160-193	FICA	-	445	597	-	600	600	653
610-6160-194	HEALTH INSURANCE	-	-	-	-	-	-	-
610-6160-195	DENTAL INSURANCE	-	-	-	-	-	-	-
	TOTAL	-	61	597	-	600	600	653
OPERATING EXPENSES								
610-6160-220	SUPPLIES & EXPENSES (603)	11,180	5,505	11,180	13,199	7,000	7,000	7,000
610-6160-410	MAINTENANCE (617): PPE	1,000	689	1,000	1,381	1,000	1,000	1,000
	TOTAL	12,180	6,194	12,180	14,580	8,000	8,000	8,000
TOTAL SOURCE OF SUPPLY		62,115	39,343	96,236	31,056	54,869	54,869	55,616
PUMPING								
WAGES								
610-6162-110	SALARIES-FULL-TIME (624)	-	4,632	4,098	7,726	6,472	6,472	6,569
610-6162-117	OVERTIME	-	-	-	-	-	-	-
	TOTAL	-	4,632	4,098	7,726	6,472	6,472	6,569
PERSONNEL BENEFITS								
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	241,460	240,000	133,582	245,000	245,000	245,000
610-6162-220	SUPPLIES & EXPENSES (626)	1,045	22,310	1,500	3,325	1,500	1,500	1,500
610-6162-410	MAINTENANCE (633)	4,800	10,967	4,800	-	5,000	5,000	5,000
	TOTAL	225,845	274,737	246,300	136,908	251,500	251,500	251,500
TOTAL PUMPING		225,845	279,370	250,398	144,633	257,972	257,972	258,069



2017 City of Middleton Budget

WATER UTILITY EXPENSES

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WATER TREATMENT								
WAGES								
610-6163-110	SALARIES-FULL-TIME (642)	639	19,175	22,698	7,255	26,792	26,792	27,194
610-6163-117	OVERTIME	-	-	-	-	-	-	-
	TOTAL	639	19,175	22,698	7,255	26,792	26,792	27,194
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	19,765	15,000	10,285	20,000	20,000	20,000
610-6163-230	CHEMICALS (641)	25,000	25,528	30,000	17,380	30,000	30,000	30,000
610-6163-410	MAINTENANCE (652)	7,500	4,028	7,500	365	7,500	7,500	7,500
	TOTAL	47,500	49,320	52,500	28,030	57,500	57,500	57,500
TOTAL WATER TREATMENT		48,139	68,495	75,198	35,285	84,292	84,292	84,694



2017 City of Middleton Budget

WATER UTILITY EXPENSES

	2016		2017		2018			
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
	TRANSMISSION & DISTRIBUTION							
WAGES								
610-6164-110	SALARIES-FULL-TIME (660)	244,828	(15,731)	182,221	-	-	-	
610-6164-111	LABOR RES. & STANDPIPE (661)	-	15,676	-	5,403	21,903	22,232	
610-6164-112	LABOR - MAINS (662)	-	40,344	-	37,805	56,371	57,217	
610-6164-113	LABOR - SERVICES (662)	-	16,477	-	13,413	23,023	23,368	
610-6164-114	LABOR - METERS (663)	-	11,578	-	-	16,177	16,420	
610-6164-115	LABOR - HYDRANTS (662)	-	11,190	-	3,692	15,635	15,870	
610-6164-117	OVERTIME	-	27,286	10,000	6,525	10,000	10,000	
	TOTAL	244,828	106,820	192,221	66,838	143,109	143,109	145,107
PERSONNEL BENEFITS								
610-6164-190	FRINGE BENEFITS-OTHER	-	16,088	-	11,336	-	-	
610-6164-192	RETIREMENT	-	-	-	-	-	-	
610-6164-193	FICA	-	-	-	-	-	-	
610-6164-194	HEALTH INSURANCE	-	-	-	-	-	-	
610-6164-195	DENTAL INSURANCE	-	-	-	-	-	-	
	TOTAL	-	16,088	-	11,336	-	-	
OPERATING EXPENSES								
610-6164-220	SUPPLIES & EXPENSES (665)	20,000	52,826	30,000	21,912	40,000	40,000	
610-6164-410	MAINT (DO NOT USE)	-	-	-	-	-	-	
610-6164-411	MAINT RES. & STANDPIPE (672)	5,000	5,260	5,000	2,040	5,000	5,000	
610-6164-412	MAINT - MAINS (673)	75,000	37,339	75,000	41,501	65,000	65,000	
610-6164-413	MAINT - SERVICES (675)	10,000	15,611	10,000	13,270	15,000	15,000	
610-6164-414	MAINT - METERS (676)	6,000	15,263	10,000	22,420	15,000	15,000	
610-6164-415	MAINT - HYDRANTS (677)	15,000	29,114	15,000	15,145	30,000	30,000	
	TOTAL	131,000	155,413	145,000	116,289	170,000	170,000	170,000
TOTAL TRANSMISSION & DISTRIBUTION		375,828	278,321	337,221	194,463	313,109	313,109	315,107



2017 City of Middleton Budget

WATER UTILITY EXPENSES		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
CUSTOMER ACCOUNT EXPENSE								
WAGES								
610-6190-110	SALARIES-FULL-TIME (901)	32,671	-	25,646	-	-	-	-
610-6190-111	SALARIES-FULL-TIME CREW (902)	-	11,403	-	16,347	-	-	-
610-6190-117	OVERTIME	-	-	-	-	-	-	-
610-6190-130	ACCTG & CLTG LABOR (903)	727	26,846	-	18,036	-	-	-
	TOTAL	33,398	38,249	25,646	34,383	-	-	-
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)	9,000	16,494	10,000	7,892	12,500	12,500	12,500
610-6190-221	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-
	TOTAL	9,000	16,494	10,000	7,892	12,500	12,500	12,500
TOTAL CUSTOMER ACCOUNT EXPENSE		42,398	54,742	35,646	42,274	12,500	12,500	12,500



2017 City of Middleton Budget

WATER UTILITY EXPENSES

	2016		2017		2018			
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
	ADMINISTRATIVE & GENERAL							
WAGES								
610-6192-110	SALARIES-FULL-TIME (920)	28,178	67,529	85,087	56,229	163,664	163,664	166,472
610-6192-111	SALARIES-SEASONAL	-	-	6,000	-	6,000	6,000	6,000
610-6192-117	OVERTIME	-	-	-	-	-	-	-
610-6192-135	LONGEVITY	-	-	-	-	-	-	-
	TOTAL	28,178	67,529	91,087	56,229	169,664	169,664	172,472
PERSONNEL BENEFITS								
610-6192-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
610-6192-192	RETIREMENT (926)	27,196	35,260	27,618	24,081	25,212	25,212	25,400
610-6192-193	FICA	27,372	20,910	30,473	14,865	28,647	28,647	28,862
610-6192-194	HEALTH INSURANCE (926)	58,223	71,414	59,412	48,548	73,047	73,047	73,047
610-6192-195	DENTAL INSURANCE (926)	9,171	10,524	6,660	6,134	7,905	7,905	7,905
610-6192-199	EMPLOYEE HEALTH CONTRIB.(1%)	-	-	-	-	-	-	-
	TOTAL	121,962	138,109	124,163	93,628	134,811	134,811	135,214
OPERATING EXPENSES								
610-6192-210	OFFICE SUPPLIES (921)	5,000	7,714	6,500	4,997	6,500	6,500	6,500
610-6192-222	INSURANCE	-	-	25,000	25,000	30,000	30,000	30,000
610-6192-223	INJURIES & DAMAGES	-	-	-	-	-	-	-
610-6192-224	REGULATORY COMM. EXP (928)	3,000	2,562	3,000	-	3,000	3,000	3,000
610-6192-310	OUTSIDE SERVICES (923)	40,000	61,751	40,000	33,530	40,000	40,000	40,000
610-6192-320	TRANSPORTATION EXPENSES (930)	40,000	43,355	40,000	20,369	40,000	40,000	40,000
610-6192-410	MAINT - GENERAL PLANT (932)	3,000	375	3,000	342	3,000	3,000	3,000
610-6192-490	MISC GENERAL EXPENSES (930)	5,500	6,889	5,500	4,209	7,000	7,000	7,000
610-6192-990	GEN FUND COST RECOVERY	67,500	67,518	67,500	67,500	67,500	67,500	67,500
610-6192-991	RESIDENT TOILET REBATE (906)	20,000	5,905	20,000	1,598	20,000	20,000	20,000
610-6192-992	COMM WATER AUDIT REBATE (906)	20,000	187	20,000	98	20,000	20,000	20,000
610-6192-998	PERSONNEL CONTINGENCY	-	-	6,960	-	6,455	6,455	-
	TOTAL	204,000	196,255	237,460	157,643	243,455	243,455	237,000
TOTAL ADMINISTRATIVE & GENERAL		354,140	401,893	452,710	307,500	547,930	547,930	544,686



2017 City of Middleton Budget

WATER UTILITY EXPENSES	2016		2017		2018			
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
	OTHER EXPENSES							
DEPRECIATION & TAXES								
610-4020-990	DEPRECIATION	433,300	398,559	433,300	-	410,000	410,000	410,000
610-4020-992	DEPREC ON CONTRIBUTED PLANT	154,389	161,621	154,389	-	162,000	162,000	162,000
610-4080-990	TAXES	449,917	488,046	525,000	-	565,000	565,000	565,000
	TOTAL	1,037,606	1,048,226	1,112,689	-	1,137,000	1,137,000	1,137,000
INTEREST & DEBT EXPENSE								
610-6193-990	INTEREST ON DEBT TO MUNICIPAL	-	-	-	-	-	-	-
610-6194-990	AMORTIZATION OF BOND DISCOUNT	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-
OTHER EXPENSES & TRANSFERS								
610-6195-998	TRANSFER TO DEBT FD 300	-	-	-	-	-	-	-
610-6195-999	TRANSFER OUT	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-
WATER CAPITAL EXPENSES								
610-6197-810	WELL REHAB & CONST (3140)	216,000	-	-	75,778	-	-	-
610-6197-812	WATER TREATMENT EQUIP. (3320)	-	-	-	-	-	-	-
610-6197-815	TRANSPORTATION EQUIP (3920)	78,924	-	50,000	29,273	46,500	46,500	46,500
610-6197-820	WATER MAIN REPL (3430)	440,000	-	192,500	20,201	192,500	192,500	192,500
610-6197-825	OTHER TRANSM & DIST (3490)	-	-	-	-	-	-	-
610-6197-830	DIST RESERV & STANDPIPE (3420)	-	-	453,500	8,023	100,000	100,000	100,000
610-6197-835	SCADA EQUIP (3971)	-	-	-	-	-	-	-
610-6197-840	NEW METERS (3460-01)	100,000	-	160,000	126,102	100,000	100,000	100,000
610-6197-845	HYDRANTS (3480)	-	-	-	-	-	-	-
610-6197-850	GARAGE & EQUIP (3710)	-	-	-	-	-	-	-
	TOTAL	834,924	-	856,000	259,377	439,000	439,000	439,000
TOTAL OTHER EXPENSES		1,872,530	1,048,226	1,968,689	259,377	1,576,000	1,576,000	1,576,000
TOTAL WATER UTILITY EXPENSES		2,980,995	2,170,390	3,216,098	1,014,589	2,846,672	2,846,672	2,846,672



2018 City of Middleton Budget

SEWER UTILITY BUDGET SUMMARY

	2016		2017			2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATING REVENUES								
SEWER SALES REVENUE	2,517,335	2,333,470	2,542,508	580,764	2,542,508	2,822,184	2,822,184	2,822,184
MISCELLANEOUS REVENUES	-	10,516	-	-	-	-	-	-
TOTAL	2,517,335	2,343,986	2,542,508	580,764	2,542,508	2,822,184	2,822,184	2,822,184
OPERATING EXPENSES								
OPERATION EXPENSES	1,705,693	1,927,203	1,847,049	1,003,253	1,847,049	2,015,706	2,015,706	2,016,171
MAINTENANCE EXPENSES	74,267	184,467	76,067	98,238	76,067	94,398	94,398	94,779
CUSTOMER ACCOUNT	39,900	62,787	22,595	44,675	26,196	17,459	17,459	17,743
ADMINISTRATION & GENERAL	240,646	295,720	290,801	169,812	290,801	323,737	323,737	322,607
TOTAL	2,060,506	2,470,176	2,236,512	1,315,978	2,240,113	2,451,300	2,451,300	2,451,300
DEPRECIATION/TAXES/OTHER								
DEPRECIATION	275,000	328,262	300,000	-	300,000	325,000	325,000	325,000
TOTAL	275,000	328,262	300,000	-	300,000	325,000	325,000	325,000
NET OPERATING INCOME	181,829	(454,452)	5,996	(735,213)	2,395	45,884	45,884	45,884
NON-OPERATING REVENUE/EXPENSE								
INVESTMENT INCOME	10,670	7,879	11,000	582	4,000	11,000	11,000	11,000
INTEREST EXPENSE	-	-	-	-	-	-	-	-
TOTAL	10,670	7,879	11,000	582	4,000	11,000	11,000	11,000
NET INCOME (LOSS)	192,499	(446,573)	16,996	(734,631)	6,395	56,884	56,884	56,884
CAPITAL CONTRIBUTIONS & TRANSFERS								
CAPITAL CONTRIBUTIONS	-	162,748	-	-	-	-	-	-
TRANSFER IN	-	-	-	-	-	-	-	-
TRANSFER OUT	-	(21,581)	-	-	-	-	-	-
TOTAL	-	141,167	-	-	-	-	-	-
CHANGE IN NET POSITION	192,499	(305,406)	16,996	(734,631)	6,395	56,884	56,884	56,884
BEGINNING NET POSITION		15,901,174			15,595,768	15,602,163	15,602,163	15,602,163
ENDING NET POSITION		15,595,768			15,602,163	15,659,047	15,659,047	15,659,047
CASH FLOW ADJUSTMENTS								
PLUS:								
DEPRECIATION		328,262			300,000	325,000	325,000	325,000
CHANGE IN FUTURE PENSION LIABILITY		11,317			-	-	-	-
OTHER ACCRUAL ADJUSTMENTS		-			-	-	-	-
LESS:								
CAPITAL CONTRIBUTIONS		(162,748)			-	-	-	-
DUE FROM OTHER FUNDS		(82,700)			-	-	-	-
OTHER ACCRUAL ADJUSTMENTS		(30,806)			-	-	-	-
ACQUISITION OF CAPITAL ASSETS		(603,646)			(237,500)	(208,000)	(208,000)	(208,000)
NET CHANGE IN CASH		(845,727)			68,895	173,884	173,884	173,884



2018 City of Middleton Budget

SEWER UTILITY REVENUES

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
SEWER SALES REVENUE								
620-4610-00	SEWERAGE SERVICE-RESIDENTIAL	1,239,527	1,142,914	1,251,922	289,877	1,389,633	1,389,633	1,389,633
620-4620-00	SEWERAGE SERVICE-COMMERCIAL	1,012,915	911,061	1,023,044	222,964	1,135,579	1,135,579	1,135,579
620-4630-00	SEWERAGE SERVICE-INDUSTRIAL	216,883	235,091	219,052	58,522	243,148	243,148	243,148
620-4640-00	REVENUES FROM PUBLIC AUTHORITY	48,010	44,403	48,490	9,401	53,824	53,824	53,824
	TOTAL	2,517,335	2,333,470	2,542,508	580,764	2,822,184	2,822,184	2,822,184
INTEREST & MISCELLANEOUS REVENUE								
620-4210-00	CONTRIBUTIONS IN AID CONSTRUCTION	-	162,748	-	-	-	-	-
620-4290-00	INTEREST & DIVIDEND INCOME	10,670	7,879	11,000	582	11,000	11,000	11,000
620-4290-03	CREDIT CARD REBATE PROGRAM	-	3,073	-	-	-	-	-
620-4820-00	FORFEITED DISCOUNTS	-	-	-	-	-	-	-
620-4850-00	MISCELLANEOUS OPERATING REVENUE	-	7,443	-	-	-	-	-
	TOTAL	10,670	181,143	11,000	582	11,000	11,000	11,000
TOTAL SEWER UTILITY REVENUES		2,528,005	2,514,613	2,553,508	581,347	2,833,184	2,833,184	2,833,184



2018 City of Middleton Budget

SEWER UTILITY EXPENSES

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATION EXPENSES								
WAGES								
620-6282-110	SALARIES-FULL-TIME	41,574	64,449	28,099	39,877	22,661	22,661	23,030
620-6282-117	OVERTIME	-	-	-	-	-	-	-
620-6282-135	LONGEVITY	6,619	5,813	6,140	-	4,752	4,752	4,842
	TOTAL	48,193	70,262	34,239	39,877	27,413	27,413	27,872
PERSONNEL BENEFITS								
620-6282-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
620-6282-192	RETIREMENT	-	(384)	-	-	-	-	-
620-6282-193	FICA	-	445	310	-	293	293	299
620-6282-194	HEALTH INSURANCE	-	-	-	-	-	-	-
620-6282-195	DENTAL INSURANCE	-	-	-	-	-	-	-
	TOTAL	-	61	310	-	293	293	299
OPERATING EXPENSES								
620-6282-220	SUPPLIES & EXPENSES	50,000	57,260	50,000	8,108	50,000	50,000	50,000
620-6282-230	OTHER CHEMICALS FOR SEWERAGE	2,500	-	2,500	2,432	2,500	2,500	2,500
620-6282-320	TRANSPORTATION EXPENSES	30,000	40,336	30,000	42,195	35,000	35,000	35,000
620-6282-330	MMSD FEES	1,550,000	1,735,136	1,705,000	895,490	1,875,500	1,875,500	1,875,500
620-6282-420	POWER & FUEL - PUMPING: PPE	25,000	24,147	25,000	15,151	25,000	25,000	25,000
	TOTAL	1,657,500	1,856,879	1,812,500	963,375	1,988,000	1,988,000	1,988,000
TOTAL OPERATION EXPENSES		1,705,693	1,927,203	1,847,049	1,003,253	2,015,706	2,015,706	2,016,171
MAINTENANCE EXPENSES								
WAGES								
620-6283-110	SALARIES- FULL TIME	26,577	66,545	25,067	31,310	23,398	23,398	23,779
620-6283-117	OVERTIME	-	-	-	-	-	-	-
	TOTAL	26,577	66,545	25,067	31,310	23,398	23,398	23,779
PERSONNEL BENEFITS								
	TOTAL	-	-	-	-	-	-	-
OPERATING EXPENSES								
620-6283-414	MAINT - METERS	3,690	16,498	5,000	22,231	5,000	5,000	5,000
620-6283-415	MAINT - SEWAGE COLLECTION SYST	25,000	30,354	25,000	30,197	35,000	35,000	35,000
620-6283-416	MAINT - COLLECTION SYS PUMP EQ	16,000	64,287	16,000	11,533	26,000	26,000	26,000
620-6283-417	MAINT - GEN PLANT STRUCT & EQU	3,000	6,783	5,000	2,967	5,000	5,000	5,000
	TOTAL	47,690	117,922	51,000	66,928	71,000	71,000	71,000
TOTAL MAINTENANCE EXPENSES		74,267	184,467	76,067	98,238	94,398	94,398	94,779



2018 City of Middleton Budget

SEWER UTILITY EXPENSES

	2016		2017		2018			
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
CUSTOMER ACCOUNT EXPENSES								
WAGES								
620-6284-110	METER READING LABOR	31,900	49,653	22,595	37,190	17,459	17,459	17,743
620-6284-117	OVERTIME	-	-	-	-	-	-	-
620-6284-130	BILLING, COLLECT, ACCTG EXP	8,000	13,134	-	7,485	-	-	-
	TOTAL	39,900	62,787	22,595	44,675	17,459	17,459	17,743
PERSONNEL BENEFITS								
620-6284-192	RETIREMENT	-	-	-	-	-	-	-
620-6284-193	FICA	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-
TOTAL CUSTOMER ACCOUNT EXPENSES		39,900	62,787	22,595	44,675	17,459	17,459	17,743

ADMINISTRATIVE & GENERAL

WAGES								
620-6285-110	SALARIES-FULL-TIME	71,442	102,657	56,596	48,307	105,404	105,404	107,434
620-6285-111	SALARIES-SEASONAL	-	-	6,000	-	6,000	6,000	6,000
620-6285-117	OVERTIME	-	-	-	-	-	-	-
	TOTAL	71,442	102,657	62,596	48,307	111,404	111,404	113,434
PERSONNEL BENEFITS								
620-6285-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
620-6285-192	RETIREMENT	8,777	878	9,206	1,230	11,636	11,636	11,847
620-6285-193	FICA	13,531	19,701	10,047	12,054	12,993	12,993	13,229
620-6285-194	HEALTH INSURANCE	18,719	23,001	59,412	13,823	31,120	31,120	31,120
620-6285-195	DENTAL INSURANCE	3,677	3,573	6,660	2,045	3,225	3,225	3,225
620-6285-199	EMPLOYEE HEALTH CONTRIB.(1%)	-	-	-	-	-	-	-
	TOTAL	44,704	47,153	85,325	29,151	58,974	58,974	59,421
OPERATING EXPENSES								
620-6285-210	OFFICE SUPPLIES	7,000	11,961	8,000	5,416	12,000	12,000	12,000
620-6285-222	INSURANCE	-	-	10,000	10,000	8,500	8,500	8,500
620-6285-310	OUTSIDE SERVICES	20,000	31,259	25,000	3,840	30,000	30,000	30,000
620-6285-490	MISC GENERAL EXPENSES	30,000	23,873	30,000	5,597	30,000	30,000	30,000
620-6285-491	RENTS	-	-	-	-	-	-	-
620-6285-990	GEN FUND COST RECOVERY	67,500	67,500	67,500	67,500	67,500	67,500	67,500
620-6285-998	PERSONNEL CONTINGENCY	-	-	2,380	-	5,359	5,359	1,752
	TOTAL	124,500	134,593	142,880	92,354	153,359	153,359	149,752
TOTAL ADMINISTRATIVE & GENERAL		240,646	284,403	290,801	169,812	323,737	323,737	322,607



2018 City of Middleton Budget

SEWER UTILITY EXPENSES		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OTHER EXPENSES								
DEPRECIATION								
620-4020-990	DEPRECIATION	275,000	328,262	300,000	-	325,000	325,000	325,000
620-4080-990	TAXES	-	-	-	-	-	-	-
	TOTAL	275,000	328,262	300,000	-	325,000	325,000	325,000
TRANSFERS								
620-6286-998	TRANSFER TO DEBT FD 300	-	-	-	-	-	-	-
620-6286-999	TRANSFER OUT	-	21,581	-	-	-	-	-
	TOTAL	-	21,581	-	-	-	-	-
SEWER CAPITAL EXPENSES								
620-6297-810	FORCE MAINS (3150)	-	-	-	-	-	-	-
620-6297-815	MAIN REPL (3130)	192,500	-	192,500	6,763	192,500	192,500	192,500
620-6297-820	PUMP STATION EQUIP (3230)	45,000	-	-	-	-	-	-
620-6297-825	GARAGE & EQUIP (3710)	-	-	45,000	46,775	15,500	15,500	15,500
	TOTAL	237,500	-	237,500	53,538	208,000	208,000	208,000
TOTAL OTHER EXPENSES		512,500	349,843	537,500	53,538	533,000	533,000	533,000
TOTAL SEWER UTILITY		2,573,006	2,808,702	2,774,012	1,369,516	2,984,300	2,984,300	2,984,300



Storm Water Utility Budget (Fund 630)

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Approved</u>	<u>2017</u> <u>Projected</u>	<u>2018</u> <u>Approved</u>
<u>OPERATING REVENUES</u>				
Public Charges for Services	271,170	270,000	275,000	280,000
Late Fees	1,876	-	-	-
TOTAL	\$ 273,046	\$ 270,000	\$ 275,000	\$ 280,000
<u>OPERATING EXPENDITURES</u>				
Operation and maintenance	-			
Depreciation	66,952	40,000	67,500	70,000
TOTAL	\$ 66,952	\$ 40,000	\$ 67,500	\$ 70,000
<u>NET INCOME (LOSS)</u>				
	\$ 206,094	\$ 230,000	\$ 207,500	\$ 210,000
<u>CAPITAL CONTRIBUTIONS & TRANSFERS</u>				
Capital Contributed by Municipality	709,062	-	-	-
TOTAL	\$ 709,062	\$ -	\$ -	\$ -
<u>CHANGE IN NET POSITION</u>				
	\$ 915,156	\$ 230,000	\$ 207,500	\$ 210,000
BEGINNING NET POSITION	\$ 3,219,557	\$ 4,134,713	\$ 4,134,713	\$ 4,342,213
ENDING NET POSITION	4,134,713	4,364,713	4,342,213	4,552,213
<u>CASH FLOW ADJUSTMENTS</u>				
PLUS:				
DEPRECIATION	66,952		67,500	70,000
OTHER ACCRUAL ADJUSTMENTS			-	-
LESS:				
CAPITAL CONTRIBUTIONS	(709,062)		-	-
OTHER ACCRUAL ADJUSTMENTS	(2,493)		-	-
ACQUISITION OF CAPITAL ASSETS	-		-	-
<u>NET CHANGE IN CASH</u>				
	\$ 270,553		\$ 275,000	\$ 280,000



Storm Water Utility Budget (Fund 630)

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Approved</u>	<u>2017</u> <u>Projected</u>	<u>2018</u> <u>Approved</u>
REVENUES				
Public Charges for Services	271,170	270,000	275,000	280,000
Late Fees	1,876	-	-	-
Total Revenues	\$ 273,046	\$ 270,000	\$ 275,000	\$ 280,000
EXPENDITURES				
Operation and maintenance	-	-	-	-
Depreciation	66,952	40,000	67,500	70,000
Capital Outlay	-	185,000	-	505,000
Total Expenditures	\$ 66,952	\$ 225,000	\$ 67,500	\$ 575,000
CAPITAL CONTRIBUTIONS				
Capital Contributed by Municipality	709,062	-	-	-
Total Capital Contributions	\$ 709,062	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 915,156	\$ 45,000	\$ 207,500	\$ (295,000)
NET POSITION				
Beginning Net Position	\$ 3,219,557	\$ 4,134,713	\$ 4,134,713	\$ 4,342,213
Ending Net Position	4,134,713	4,179,713	4,342,213	4,047,213
Less Net Investment in Capital Assets	3,725,087	3,685,087	3,657,587	3,615,087
UNRESTRICTED FUND BALANCE	\$ 409,626	\$ 494,626	\$ 684,626	\$ 432,126



Middleton Utility District Budget (Fund 640)

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Approved</u>	<u>2017</u> <u>Projected</u>	<u>2018</u> <u>Approved</u>
REVENUES				
Public Charges for Services	-	-	-	-
Miscellaneous	18,217	-	485,541	-
Total Revenues	\$ 18,217	\$ -	\$ 485,541	\$ -
EXPENDITURES				
Operation and maintenance	237,284	-	-	-
Depreciation	-	-	-	-
Capital Outlay	-	-	-	44,400
Total Expenditures	\$ 237,284	\$ -	\$ -	\$ 44,400
CAPITAL CONTRIBUTIONS				
Capital Contributed by Developer	-	-	-	-
Total Capital Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ (219,067)	\$ -	\$ 485,541	\$ (44,400)
NET POSITION				
Beginning Net Position	\$ (222,972)	\$ (442,039)	\$ (442,039)	\$ 43,502
Ending Net Position	(442,039)	(442,039)	43,502	(898)
Less Net Investment in Capital Assets	-	-	-	-
UNRESTRICTED FUND BALANCE	\$ (442,039)	\$ (442,039)	\$ 43,502	\$ (898)

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.



2018 City of Middleton Budget

GOLF COURSE BUDGET SUMMARY

	2016		2017			2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATING REVENUES								
GOLF SHOP SALES	116,000	119,428	116,000	92,613	155,332	156,000	156,000	156,000
PUBLIC CHARGES FOR SERVICES	1,509,883	1,612,186	1,637,467	1,041,947	1,668,080	1,669,563	1,669,563	1,669,563
FOOD & BEVERAGE SALES	577,776	687,368	580,536	458,496	637,522	621,013	621,013	621,013
OTHER INCOME	2,315	10,660	4,330	20,910	29,386	4,330	4,330	4,330
TOTAL	2,205,974	2,429,642	2,338,333	1,613,966	2,490,320	2,450,906	2,450,906	2,450,906
OPERATING EXPENSES								
FOOD & BEVERAGE EXPENSES	158,233	168,572	153,774	143,061	193,353	173,775	173,775	173,775
PRO SHOP EXPENSES	437,234	474,623	485,961	367,044	532,184	525,825	525,825	534,051
CLUB HOUSE EXPENSES	67,081	68,702	68,653	42,451	68,660	66,878	66,878	66,878
OTHER FOOD & BEVERAGE EXP	142,111	176,650	143,087	110,406	168,087	149,032	149,032	149,618
GROUNDS EXPENSES	825,602	570,611	552,418	361,911	557,766	564,253	564,253	568,079
ADMINISTRATION EXPENSES	28,576	43,235	65,188	42,852	65,447	77,863	77,863	65,225
TOTAL	1,658,837	1,502,393	1,469,081	1,067,724	1,585,497	1,557,626	1,557,626	1,557,626
DEPRECIATION/TAXES/OTHER								
DEPRECIATION	115,000	115,729	115,000	-	115,000	115,000	115,000	115,000
CREDIT CARD FEES	25,353	37,453	35,000	2,129	35,000	35,000	35,000	35,000
SALES TAX PAID	114,883	117,866	126,492	79,616	122,059	127,547	127,547	127,547
TOTAL	255,236	271,048	276,492	81,745	272,059	277,547	277,547	277,547
NET OPERATING INCOME	291,901	656,202	592,760	464,497	632,764	615,733	615,733	615,733
NON-OPERATING REVENUE/EXPENSE								
INVESTMENT INCOME	-	778	50	154	778	778	778	778
INTEREST EXPENSE	(82,700)	(71,787)	(66,875)	(36,625)	(66,875)	(30,250)	(30,250)	(30,250)
TOTAL	(82,700)	(71,009)	(66,825)	(36,471)	(66,097)	(29,472)	(29,472)	(29,472)
NET INCOME (LOSS)	209,201	585,193	525,935	428,026	566,667	586,261	586,261	586,261
CAPITAL CONTRIBUTIONS & TRANSFERS								
CAPITAL CONTRIBUTIONS	-	-	-	-	-	-	-	-
TRANSFER IN	-	-	-	-	-	-	-	-
TOTAL	-	-						
CHANGE IN NET POSITION	209,201	585,193	525,935	428,026	566,667	586,261	586,261	586,261
BEGINNING NET POSITION		3,450,852			4,036,045	4,602,712	4,602,712	4,602,712
ENDING NET POSITION		4,036,045			4,602,712	5,188,973	5,188,973	5,188,973
CASH FLOW ADJUSTMENTS								
PLUS:								
DEPRECIATION		115,729			115,000	115,000	115,000	115,000
ADVANCES FROM OTHER FUNDS		545,877			-	-	-	-
CHANGE IN FUTURE PENSION LIABILITY		26,768			-	-	-	-
OTHER ACCRUAL ADJUSTMENTS		7,529			-	-	-	-
LESS:								
CAPITAL CONTRIBUTIONS		-			-	-	-	-
PRINCIPAL ON LONG-TERM DEBT		(945,000)			(300,000)	(300,000)	(300,000)	(300,000)
ACQUISITION OF CAPITAL ASSETS		(336,096)			(360,000)	(356,435)	(356,435)	(356,435)
NET CHANGE IN CASH		-			21,667	44,826	44,826	44,826



2018 City of Middleton Budget

GOLF COURSE REVENUES

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	TOTAL REQUEST	RECOMMENDED BUDGET	APPROVED BUDGET
GOLF SHOP SALES								
650-4500-01	HARDGOOD SALES	70,000	67,565	70,000	63,853	100,000	100,000	100,000
650-4500-03	SOFTGOODS SALES	40,000	45,813	40,000	23,908	50,000	50,000	50,000
650-4500-05	RENTAL CLUBS	6,000	6,051	6,000	4,852	6,000	6,000	6,000
	TOTAL	116,000	119,428	116,000	92,613	156,000	156,000	156,000
PUBLIC CHARGES FOR SERVICES								
650-4630-00	GREENS FEES	983,360	1,076,287	1,020,217	634,309	1,020,217	1,020,217	1,020,217
650-4631-00	LEAGUES	-	-	-	-	-	-	-
650-4632-00	MEMBERSHIPS	45,000	68,003	68,311	77,494	68,311	68,311	68,311
650-4633-00	CART RENTAL	316,510	359,780	346,048	237,390	369,863	369,863	369,863
650-4634-00	DRIVING RANGE	70,251	96,796	93,617	77,155	100,000	100,000	100,000
650-4635-00	OUTINGS	10,000	10,306	12,577	14,409	15,000	15,000	15,000
650-4639-00	HANDICAP FEES	-	1,015	470	1,190	1,000	1,000	1,000
650-4645-00	SALES TAXES COLLECTED	84,762	-	96,227	-	95,172	95,172	95,172
	TOTAL	1,509,883	1,612,186	1,637,467	1,041,947	1,669,563	1,669,563	1,669,563
FOOD & BEVERAGE SALES								
650-4736-00	FOOD INCOME	162,310	153,095	146,307	101,870	158,184	158,184	158,184
650-4737-00	SNACK	15,398	11,779	13,182	7,834	13,182	13,182	13,182
650-4738-00	LIQUOR	100,709	87,473	110,115	54,059	118,568	118,568	118,568
650-4739-00	BEER	209,562	165,383	230,133	117,198	247,670	247,670	247,670
650-4740-00	SODA	59,676	33,625	49,534	20,881	49,534	49,534	49,534
650-4742-00	TOBACCO	-	1,099	1,000	1,323	1,500	1,500	1,500
650-4745-00	SALES TAXES COLLECTED	30,121	117,499	30,265	78,828	32,375	32,375	32,375
650-4747-00	FOOD AND SNACK - BEVRAGE CART	-	694	-	419	-	-	-
650-4748-00	NA BEVERAGES - BEVRAGE CART	-	15,362	-	9,758	-	-	-
650-4749-00	BEER SALES - BEVRAGE CART	-	74,256	-	47,692	-	-	-
650-4750-00	LIQUOR - BEVRAGE CART	-	27,103	-	18,632	-	-	-
	TOTAL	577,776	687,368	580,536	458,496	621,013	621,013	621,013
OTHER INCOME								
650-4832-03	CREDIT CARD REBATE PROGRAM	2,315	3,471	3,795	-	3,795	3,795	3,795
650-4832-08	INSURANCE CLAIM SETTLEMENT	-	382	-	-	-	-	-
650-4832-10	EARNED INTEREST INCOME	-	778	50	154	778	778	778
650-4832-12	ROOM RENTAL	-	60	-	-	-	-	-
650-4840-00	SALES TAX REMIT DISCOUNT	-	591	535	1,084	535	535	535
	TOTAL	2,315	5,282	4,380	1,238	5,108	5,108	5,108
REIMBURSABLE INCOME								
650-4900-03	GRATITUDE	-	3,708	-	19,653	-	-	-
650-4900-07	LESSONS	-	2,670	-	173	-	-	-
650-4900-20	REIMBURSEMENT FOR SALES	-	(221)	-	-	-	-	-
650-4935-00	TRANSFER IN	-	-	-	-	-	-	-
	TOTAL	-	6,157	-	19,826	-	-	-
TOTAL GOLF COURSE REVENUES		2,205,974	2,430,420	2,338,383	1,614,120	2,451,684	2,451,684	2,451,684



2018 City of Middleton Budget

GOLF COURSE EXPENDITURES

	2016		2017		2018			
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
FOOD & BEVERAGE EXPENSES								
OPERATING EXPENSES								
650-5541-221	FOOD COST	53,562	49,451	48,281	36,611	52,200	52,200	52,200
650-5541-222	SNACK COST	7,699	7,595	6,591	4,576	6,591	6,591	6,591
650-5541-223	LIQUOR COST	20,142	26,892	22,023	18,775	27,829	27,829	27,829
650-5541-224	BEER COST	54,310	61,764	57,533	61,763	63,834	63,834	63,834
650-5541-225	SODA COST	19,520	22,042	16,346	15,699	16,346	16,346	16,346
650-5541-226	OTHER BEVERAGE COST	-	-	-	-	-	-	-
650-5541-227	TOBACCO COST	-	704	-	619	975	975	975
650-5541-228	NON GOLF OUTING EXPENSE: PPE	3,000	123	3,000	5,017	6,000	6,000	6,000
	TOTAL	158,233	168,572	153,774	143,061	173,775	173,775	173,775
TOTAL FOOD & BEVERAGE EXPENSES		158,233	168,572	153,774	143,061	173,775	173,775	173,775
PRO SHOP								
WAGES								
650-5543-110	SALARIES - FULL-TIME	140,559	166,788	142,552	90,333	142,522	142,522	149,654
650-5543-118	WAGE REIMBURSEMENT	(1,107)	-	-	-	-	-	-
650-5543-120	PART TIME WAGES	86,560	70,785	106,093	67,947	106,093	106,093	106,093
650-5543-135	LONGEVITY	2,562	716	1,479	-	1,480	1,480	1,542
650-5543-145	UNEMPLOYMENT WAGES	-	233	4,252	80	4,252	4,252	4,252
	TOTAL	228,574	238,522	254,376	158,360	254,347	254,347	261,541
PERSONNEL BENEFITS								
650-5543-190	FRINGE BENEFITS - PRO SHOP	-	-	-	-	-	-	-
650-5543-191	FRINGE BENEFITS PART TIME	-	-	-	-	-	-	-
650-5543-192	RETIREMENT	10,144	8,724	9,794	6,651	9,648	9,648	10,130
650-5543-193	FICA	18,372	16,001	19,025	12,482	19,132	19,132	19,682
650-5543-194	HEALTH INSURANCE	5,829	22,285	28,302	17,315	28,820	28,820	28,820
650-5543-195	DENTAL INSURANCE	589	1,571	1,769	1,178	1,769	1,769	1,769
650-5543-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	34,934	48,581	58,890	37,626	59,369	59,369	60,401
OPERATING EXPENSES								
650-5543-229	PRO SHOP SUPPLIES	6,000	7,578	6,000	975	6,000	6,000	6,000
650-5543-230	DRIVING RANGE SUPPLIES	5,235	7,084	10,000	9,556	10,000	10,000	10,000
650-5543-240	HARDGOODS	50,000	64,922	50,000	59,607	75,000	75,000	75,000
650-5543-242	SOFTGOODS	20,000	32,175	20,000	55,249	30,000	30,000	30,000
650-5543-244	RENTALS	10,000	5,656	10,000	11,264	10,000	10,000	10,000
650-5543-290	UNIFORMS	5,000	4,929	5,000	5,146	5,000	5,000	5,000
650-5543-420	GAS & OIL	11,049	8,357	11,049	3,870	11,049	11,049	11,049
650-5543-441	CONFERENCES	1,500	247	1,500	209	1,500	1,500	1,500
650-5543-490	MISCELLANEOUS EXPENSE	-	-	-	86	-	-	-
650-5543-492	CART RENTAL	14,400	8,449	14,400	1,480	14,400	14,400	14,400
650-5543-493	GOLF OUTING EXPENSES	1,000	3,000	1,000	-	3,000	3,000	3,000
650-5543-494	CART LEASE PAYMENTS	40,436	34,816	35,640	23,211	35,640	35,640	35,640
650-5543-495	CART ANNUAL MAINTENANCE	4,970	5,670	4,970	-	5,670	5,670	5,670
650-5543-496	CART REPAIRS	3,000	4,228	3,000	99	4,500	4,500	4,500
650-5543-520	HANDICAP EXPENSE	1,136	409	136	308	350	350	350
650-5543-703	RESERVE	-	-	-	-	-	-	-
	TOTAL	173,726	187,519	172,695	171,057	212,109	212,109	212,109
TOTAL PRO SHOP		437,234	474,623	485,961	367,044	525,825	525,825	534,051



2018 City of Middleton Budget

GOLF COURSE EXPENDITURES

	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
CLUB HOUSE							
WAGES							
650-5544-130 JANITORIAL SERVICES	1,458	3,325	1,458	-	1,458	1,458	1,458
650-5544-145 UNEMPLOYMENT WAGES	-	-	-	-	-	-	-
TOTAL	1,458	3,325	1,458	-	1,458	1,458	1,458
OPERATING EXPENSES							
650-5544-220 SUPPLIES & MATERIALS	5,000	7,497	5,000	4,622	5,000	5,000	5,000
650-5544-320 PEST CONTROL	280	348	464	232	464	464	464
650-5544-411 SHOP MAINTENANCE	-	522	-	-	-	-	-
650-5544-412 CLUB HOUSE MAINTENANCE	8,000	8,280	8,000	8,184	8,000	8,000	8,000
650-5544-470 UTILITIES	46,258	41,984	47,646	25,737	43,244	43,244	43,244
650-5544-472 TV SERVICES	1,752	1,682	1,752	1,012	1,752	1,752	1,752
650-5544-474 PORTABLE RESTROOMS	2,380	2,799	2,380	1,123	5,000	5,000	5,000
650-5544-476 HEATING/COOLING SYSTEM	1,600	1,575	1,600	1,181	1,600	1,600	1,600
650-5544-510 SECURITY SYSTEM	353	690	353	360	360	360	360
650-5544-810 OTHER EQUIPMENT	-	-	-	-	-	-	-
TOTAL	65,623	65,376	67,195	42,451	65,420	65,420	65,420
TOTAL CLUB HOUSE	67,081	68,702	68,653	42,451	66,878	66,878	66,878
FOOD & BEVERAGE OTHER EXPENSES							
WAGES							
650-5545-110 SALARIES - FOOD & BEVERAGE	32,398	32,698	32,886	28,162	32,884	32,884	33,377
650-5545-111 SALARIES - FOOD & BEVERAGE LTE	61,823	59,153	61,823	35,141	61,823	61,823	61,823
650-5545-135 LONGEVITY	972	972	987	-	1,315	1,315	1,335
650-5545-145 UNEMPLOYMENT WAGES	9,363	-	9,363	-	9,363	9,363	9,363
TOTAL	104,556	92,823	105,059	63,303	105,385	105,385	105,898
PERSONNEL BENEFITS							
650-5545-190 FRINGE BENEFITS - FOOD & BEVER	-	-	-	-	-	-	-
650-5545-192 RETIREMENT	3,617	3,004	3,658	1,898	2,291	2,291	2,325
650-5545-193 FICA	7,285	6,946	7,320	4,618	7,346	7,346	7,385
650-5545-194 HEALTH INSURANCE	13,943	13,584	14,151	8,658	14,410	14,410	14,410
650-5545-195 DENTAL INSURANCE	2,134	2,322	2,323	1,548	2,322	2,322	2,322
650-5545-199 EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
TOTAL	26,979	25,856	27,452	16,722	26,369	26,369	26,442
OPERATING EXPENSES							
650-5545-222 FOOD & BEVERAGE SUPPLIES	8,576	15,278	8,576	9,472	15,278	15,278	15,278
650-5545-223 REIMBURSED GRATUITY	-	40,526	-	20,259	-	-	-
650-5545-290 UNIFORMS	1,000	1,117	1,000	-	1,000	1,000	1,000
650-5545-310 OUTSIDE SERVICES	1,000	1,050	1,000	650	1,000	1,000	1,000
TOTAL	10,576	57,971	10,576	30,381	17,278	17,278	17,278
TOTAL FOOD & BEVERAGE OTHER EXPENSES	142,111	176,650	143,087	110,406	149,032	149,032	149,618



2018 City of Middleton Budget

GOLF COURSE EXPENDITURES

		2016		2017		2018		
		BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
GROUNDS EXPENSES								
WAGES								
650-5546-111	SALARIES - GOLF COURSE	216,733	213,562	216,411	137,547	216,411	216,411	219,657
650-5546-120	PART TIME WAGES	85,271	110,300	85,271	76,851	100,000	100,000	100,000
650-5546-135	LONGEVITY	5,810	4,438	4,505	-	6,669	6,669	6,769
650-5546-145	UNEMPLOYMENT WAGES	832	604	2,000	-	2,000	2,000	2,000
	TOTAL	308,646	328,904	308,187	214,398	325,080	325,080	328,426
PERSONNEL BENEFITS								
650-5546-190	FRINGE BENEFITS - GOLF COURSE	-	-	-	-	-	-	-
650-5546-191	FRINGE BENEFITS PART TIME	-	-	-	-	-	-	-
650-5546-192	RETIREMENT	18,167	11,994	15,022	10,309	14,946	14,946	15,170
650-5546-193	FICA	19,100	24,886	23,423	16,158	23,589	23,589	23,845
650-5546-194	HEALTH INSURANCE	30,397	24,716	25,747	15,607	26,214	26,214	26,214
650-5546-195	DENTAL INSURANCE	7,353	5,822	5,999	3,881	5,824	5,824	5,824
	TOTAL	75,017	67,418	70,191	45,955	70,573	70,573	71,053
OPERATING EXPENSES								
650-5546-222	PARTS & TOOLS	3,200	1,883	3,200	1,093	3,200	3,200	3,200
650-5546-223	FERTILIZER & CHEMICALS	62,745	45,055	62,745	30,188	50,000	50,000	50,000
650-5546-224	DIRT	16,000	17,149	16,000	4,690	16,000	16,000	16,000
650-5546-274	GREENS & TEE SUPPLIES	3,469	3,488	3,469	5,396	3,469	3,469	3,469
650-5546-275	SEED	1,377	620	1,377	1,932	1,377	1,377	1,377
650-5546-276	DRAINAGE SUPPLIES	-	960	-	-	-	-	-
650-5546-277	IRRIGATION PARTS, EQUIP, SUPL	3,145	5,987	3,145	2,945	6,000	6,000	6,000
650-5546-278	TREES	900	1,008	900	-	900	900	900
650-5546-279	OFFICE CLEANING SUPPLIES	1,573	1,465	1,573	1,302	1,573	1,573	1,573
650-5546-372	DEEP AERIFICATION SERVICES	2,000	2,029	2,000	1,970	2,000	2,000	2,000
650-5546-375	IRRIGATION CONTRACT	1,608	1,579	1,860	930	2,110	2,110	2,110
650-5546-411	GROUNDS & GREEN MAINT	800	528	800	3,024	5,000	5,000	5,000
650-5546-412	GREEN EQUIPMENT REPAIR	32,721	41,509	50,000	35,845	50,000	50,000	50,000
650-5546-420	GAS & OIL	22,371	19,137	22,371	9,972	22,371	22,371	22,371
650-5546-440	TRAINING & DEVELOPMENT	1,500	920	1,500	1,286	1,500	1,500	1,500
650-5546-450	UNIFORMS	1,000	718	1,000	680	1,000	1,000	1,000
650-5546-491	EQUIPMENT RENTAL	1,500	2,613	1,500	65	1,500	1,500	1,500
650-5546-493	SECURITY SYSTEM	240	600	600	240	600	600	600
650-5546-800	CAPITAL OUTLAY	285,790	278	-	-	-	-	-
	TOTAL	441,939	147,525	174,040	101,558	168,600	168,600	168,600
TOTAL GROUNDS EXPENSES		825,602	543,847	552,418	361,911	564,253	564,253	568,079



2018 City of Middleton Budget

GOLF COURSE EXPENDITURES

	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
ADMINISTRATION							
OPERATING EXPENSES							
650-5547-250 POSTAGE	18	66	50	49	50	50	50
650-5547-260 TELEPHONE	3,200	4,691	4,350	2,349	7,350	7,350	7,350
650-5547-280 COMMUNICATIONS	-	343	-	-	-	-	-
650-5547-320 PROFESSIONAL SERVICES	-	1,695	1,500	-	1,500	1,500	1,500
650-5547-440 TRAINING	971	1,195	971	55	971	971	971
650-5547-442 DUES	1,338	1,301	1,338	1,078	1,338	1,338	1,338
650-5547-443 TRAVEL	2,000	1,320	2,000	1,352	2,000	2,000	2,000
650-5547-460 INSURANCE	-	-	27,208	27,208	30,000	30,000	30,000
650-5547-461 LICENSES	820	2,170	820	1,140	820	820	820
650-5547-521 ACCOUNTING & COMPUTERS	2,000	1,245	2,000	119	2,000	2,000	2,000
650-5547-522 ADVERTISING	10,500	7,127	10,500	4,529	10,500	10,500	10,500
650-5547-524 POS SYSTEM	6,000	6,025	6,000	4,000	6,000	6,000	6,000
650-5547-525 WEBSITE	1,668	1,668	1,668	973	1,668	1,668	1,668
650-5547-990 OTHER EXPENSES	61	14,389	61	-	61	61	61
650-5547-998 PERSONNEL CONTINGENCY	-	-	6,722	-	13,605	13,605	967
TOTAL	28,576	43,235	65,188	42,852	77,863	77,863	65,225
TOTAL ADMINISTRATION	28,576	43,235	65,188	42,852	77,863	77,863	65,225
OTHER EXPENSES							
DEBT EXPENSES							
650-5548-701 PRINCIPAL	945,000	-	300,000	300,000	300,000	300,000	300,000
650-5548-702 INTEREST	82,700	71,787	66,875	36,625	30,250	30,250	30,250
650-5548-703 DEPRECIATION	115,000	115,729	115,000	-	-	-	-
650-5548-704 SALES TAX - PD.	114,883	117,866	126,492	79,616	127,547	127,547	127,547
650-5548-705 CREDIT CARD FEES	25,353	37,453	35,000	2,129	35,000	35,000	35,000
650-5548-706 BANK FEES	-	-	-	-	-	-	-
TOTAL	1,282,936	342,835	643,367	418,370	492,797	492,797	492,797
CAPTIAL EXPENSES							
650-5550-005 DESIGN	-	-	-	14,391	-	-	-
650-5550-800 CAPITAL OUTLAY	-	-	360,000	4,250	356,435	356,435	356,435
650-5550-801 CLUBHOUSE CAPITAL	-	-	-	32,617	-	-	-
650-5550-803 GROUNDS/MAINT. CAPITAL	-	-	-	96,151	-	-	-
650-5550-805 VEHICLES	-	-	-	-	-	-	-
TOTAL	-	-	360,000	147,409	356,435	356,435	356,435
TOTAL OTHER EXPENSES	1,282,936	342,835	1,003,367	565,779	849,232	849,232	849,232
TOTAL GOLF COURSE EXPENSES	2,941,773	1,818,463	2,472,448	1,633,503	2,406,858	2,406,858	2,406,858



2018 City of Middleton Budget

AIRPORT BUDGET SUMMARY

	2016		2017			2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATING REVENUES								
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
PUBLIC CHARGES FOR SERVICES	120,174	118,807	120,174	112,849	117,627	120,174	120,174	120,174
MISCELLANEOUS REVENUE	5,000	5,204	5,000	5,204	5,000	5,000	5,000	5,000
TOTAL	125,174	124,011	125,174	118,053	122,627	125,174	125,174	125,174
OPERATING EXPENSES								
OPERATION EXPENSES	66,482	71,652	76,222	48,690	90,222	78,122	78,122	78,122
CONTINGENCY	10,000	-	10,000	-	-	10,000	10,000	10,000
TOTAL	76,482	71,652	86,222	48,690	90,222	88,122	88,122	88,122
DEPRECIATION/TAXES								
DEPRECIATION	-	28,193	-	-	30,000	30,000	30,000	30,000
TAXES	-	-	-	-	-	-	-	-
TOTAL	-	28,193	-	-	30,000	30,000	30,000	30,000
NET OPERATING INCOME	48,692	24,167	38,952	69,363	2,405	7,052	7,052	7,052
NON-OPERATING REVENUE/EXPENSE								
INVESTMENT INCOME	-	-	-	-	-	-	-	-
INTEREST EXPENSE	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-
NET INCOME (LOSS)	48,692	24,167	38,952	69,363	2,405	7,052	7,052	7,052
CAPITAL CONTRIBUTIONS & TRANSFERS								
CAPITAL CONTRIBUTIONS	-	2,325,880	-	-	-	-	-	-
TRANSFER IN	-	142,496	-	-	-	-	-	-
TOTAL	-	2,468,376	-	-	-	-	-	-
CHANGE IN NET POSITION	48,692	2,492,543	38,952	69,363	2,405	7,052	7,052	7,052
BEGINNING NET POSITION		-			2,492,543	2,494,948	2,494,948	2,494,948
ENDING NET POSITION		2,492,543			2,494,948	2,502,000	2,502,000	2,502,000
CASH FLOW ADJUSTMENTS								
PLUS:								
DEPRECIATION		28,193			30,000	30,000	30,000	30,000
FUTURE PERIOD PAYMENTS COLLECTED		50,653			-	-	-	-
LESS:								
CAPITAL CONTRIBUTIONS		(2,325,880)			-	-	-	-
ENTITLEMENT MATCH		-			-	-	-	-
ACQUISITION OF CAPITAL ASSETS		(16,570)			(30,000)	(40,000)	(40,000)	(40,000)
NET CHANGE IN CASH		228,939			2,405	(2,948)	(2,948)	(2,948)



2018 City of Middleton Budget

AIRPORT REVENUES

	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	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	12,000	12,000	8,000	12,000	12,000	12,000
660-4615-00 FUEL FLOWAGE FEE	5,000	6,425	5,000	4,221	5,000	5,000	5,000
660-4620-00 HANGAR LAND LEASES	103,174	100,382	103,174	100,627	103,174	103,174	103,174
660-4625-00 FBO FEE	-	-	-	-	-	-	-
660-4630-00 FBO BUILDING LEASE	-	-	-	-	-	-	-
TOTAL	120,174	118,807	120,174	112,849	120,174	120,174	120,174
MISCELLANEOUS REVENUE							
660-4810-00 MISC. REVENUE	-	-	-	-	-	-	-
660-4815-00 CROP LAND RENT	5,000	5,204	5,000	5,204	5,000	5,000	5,000
TOTAL	5,000	5,204	5,000	5,204	5,000	5,000	5,000
TOTAL AIRPORT REVENUES	125,174	124,011	125,174	118,053	125,174	125,174	125,174



2018 City of Middleton Budget

AIRPORT EXPENSES

	2016		2017		2018		
	BUDGET	ACTUAL	BUDGET	YTD 8-31-17	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATION EXPENSES							
660-5210-220	SUPPLIES & MATERIALS	-	141	-	-	-	-
660-5210-270	TELEPHONE	662	821	662	403	662	662
660-5210-310	OUTSIDE SERVICES	2,500	8,155	3,000	7,914	6,000	6,000
660-5210-316	PRARIE MAINTENANCE	2,500	-	2,500	-	2,500	2,500
660-5210-317	MANAGERS CONTRACT	33,000	30,621	33,000	16,002	33,000	33,000
660-5210-410	INSURANCE	6,200	-	6,200	6,199	3,100	3,100
660-5210-415	GROUNDS MAINTENANCE	10,000	9,891	4,000	8,787	6,000	6,000
660-5210-417	LANDING LIGHTS MAINTENANCE	2,000	966	2,000	-	2,000	2,000
660-5210-470	UTILITIES	8,000	20,831	23,240	9,385	23,240	23,240
660-5210-490	OTHER OPERATING EXPENSES	1,620	890	1,620	-	1,620	1,620
	TOTAL	66,482	72,316	76,222	48,690	78,122	78,122
OTHER EXPENSES							
660-5315-224	ENTITLEMENTS MATCH	8,334	-	8,334	-	8,334	8,334
660-5315-320	HANGAR ENGINEERING	-	(886)	-	-	25,000	25,000
660-5315-800	CAPITAL EQUIPMENT	15,000	-	15,000	-	40,000	40,000
660-5315-875	PROJECT CASH ADVANCE	-	-	-	-	-	-
	TOTAL	23,334	(886)	23,334	-	73,334	73,334
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	71,430	109,556	48,690	161,456	161,456

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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.



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