

**CITY OF MIDDLETON
WISCONSIN**



**2019 APPROVED
ANNUAL BUDGET**

FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2019

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CITY OF MIDDLETON BUDGET

Fiscal Year 2019

January 1, 2019 – December 31, 2019



COMMON COUNCIL:

Mayor Gurdip Brar

District 1 Alder Kathy Olson

District 2 Alder Robert Burck

District 3 Alder JoAnna Richard

District 4 Alder Emily Kuhn

District 5 Alder Howard Teal

District 6 Alder Susan West

District 7 Alder Dan Ramsey II

District 8 Alder Mark Sullivan



City of Middleton, Wisconsin

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Middleton, WI 53562

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Mike Davis

City Administrator

www.cityofmiddleton.us



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OFFICE OF THE CITY ADMINISTRATOR

2019 BUDGET TRANSMITTAL LETTER

To: Mayor Gurdip Brar & Common Council Members
From: Mike Davis, Bill Burns & Melissa Bohse
Date: September 10, 2018
Subject: FY 2019 Department Budget Requests

On behalf of City staff, we are forwarding to you the 2019 department budget requests. Capital Budget request summaries are included in this document. Additional detail on capital project request narratives is available on the City's website.

As in prior years, the 2019 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 2018 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 2018 budget, the City will receive an aid payment in 2019. The amount of the 2019 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 2019 budget process is to again qualify for the Expenditure Restraint Program to remain eligible to receive an aid payment in 2020 and future years.

The requested revenue budget anticipates the City maximizing the operating property tax levy under the Wisconsin Levy Limit. Beginning in 2019, the State of Wisconsin will make an aid payment to the City of Middleton in the amount of \$294,773 to offset the exemption of a class of personal property. The City will need to reduce its levy limit by this amount. Although the City's net new construction increased by 3.01% due to the required adjustment, the amount of the City's general fund property tax levy would increase by \$78,113 or 0.6% over the 2018 budget level. In addition, the debt service property tax levy is increasing by \$268,378 for a total levy increase of 1.6%.

From 2017 to 2018, the City's non-TID equalized value increased by 6.0%. With this increase, the City's projected equalized tax rate (based on equalized value) would decrease by 4.2%. The City also conducted a property revaluation for 2018. While the final assessed value won't be set in November, the projected assessed mill rate is also estimated to decrease.

As directed by the Finance Committee, the 2019 department budget requests do not include an annual wage adjustment (cost-of-living adjustment). Both of the City's collective bargaining units (Police and EMS) are still in

negotiations. Funds for potential cost-of-living adjustments, position classifications, and any merit adjustments are included in personnel contingency accounts. Health insurance costs have been budgeted based on a premium increase of 6.0%. No changes in health care plan design are recommended for 2019. There is no change in premiums for the City's dental insurance plans for 2019.

For 2019, the General Fund base expenditure budget is \$21,462,229. In addition, there are decision items totaling \$1,012,599 for a total requested General Fund budget of \$22,474,848. Included in the decision items are \$501,428 in personnel decision items, \$330,384 for the General Fund personnel contingency, and a \$26,000 increase in the City's General Contingency. General Fund revenues are projected at \$21,818,937 assuming that the City utilizes the full capacity under the state property tax levy limit. Once the allowable increase under the expenditure restraint program is made available staff will recommend adjustments to stay within those limits.

Included in the Capital Projects section of the budget book are the 2019 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 \$720,450 for replacement equipment in 2018. This is proposed to be financed by \$500,000 of capital borrowing plus the use of \$220,450 in fund balance for equipment replacement.

In August of 2018, the City experienced record rainfall and flooding damage throughout the City. The Pheasant Branch Conservancy and creek corridor were especially hard hit. The City Council authorized the use of \$124,000 in general contingency and the City's emergency contingency in the amount of \$517,000 for the immediate response to the flooding. The emergency contingency is funded by general fund unassigned fund balance. The City is seeking insurance recoveries and FEMA assistance to assist with the emergency response, recovery, and mitigation related to the flooding. As more information becomes available, the City should consider utilizing a one-time adjustment to its property tax levy limit for declared emergencies in order to replenish its unassigned fund balance and emergency contingency.

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 the 2019 budget requests. State imposed property tax levy limits and stagnant state aids continue to limit the ability of the City to respond to increased demands for staffing and services. The City continues to seek creative solutions to maintain its high quality of service while preserving the City's strong financial condition. In this and future budgets, the City should explore alternative revenue sources or a potential referendum to allow for additional capacity under the levy limit in order to address long-term staffing needs.

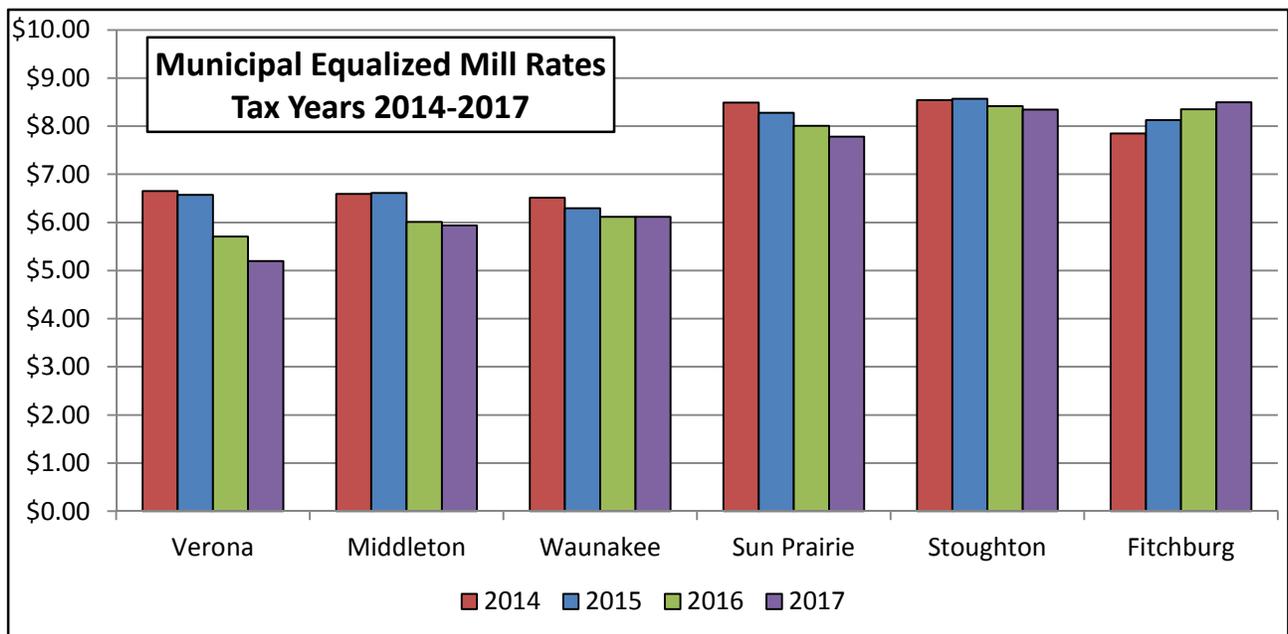
As in the past, the 2019 department requests are also cognizant of feedback and comments provided by the Middleton community through the 2018 Citizens' Survey. Due to the length of the survey results, this has been distributed separately from the 2019 budget book.



2019 City of Middleton Budget

Dane County Peer Municipality Comparisons

	2013 Tax Year	2014 Tax Year	2015 Tax Year	2016 Tax Year	2017 Tax Year
Village of Waunakee					
Mill Rate	6.75	6.51	6.30	6.12	6.12
Tax Levy	\$8,576,300	\$8,825,300	\$9,061,712	\$9,305,606	\$9,916,205
Full Value (millions)	\$1,307	\$1,400	\$1,495	\$1,596	\$1,717
City of Verona					
Mill Rate	6.73	6.65	6.57	5.70	5.20
Tax Levy	\$8,504,200	\$10,135,400	\$10,713,827	\$13,085,916	\$13,329,217
Full Value (millions)	\$1,685	\$1,967	\$2,094	\$2,374	\$2,670
City of Middleton					
Mill Rate	6.26	6.59	6.61	6.01	5.94
Tax Levy	\$15,046,600	\$16,002,800	\$16,386,140	\$16,592,200	\$17,017,467
Full Value (millions)	\$2,763	\$2,837	\$2,907	\$3,144	\$3,360
City of Fitchburg					
Mill Rate	7.87	7.85	8.13	8.35	8.50
Tax Levy	\$18,273,800	\$19,377,300	\$19,769,244	\$21,501,215	\$22,634,178
Full Value (millions)	\$2,504	\$2,624	\$2,711	\$2,831	\$2,954
City of Sun Prairie					
Mill Rate	8.42	8.49	8.28	8.01	7.78
Tax Levy	\$19,067,800	\$19,582,000	\$20,195,113	\$20,930,527	\$22,176,269
Full Value (millions)	\$2,369	\$2,413	\$2,566	\$2,772	\$2,985
City of Stoughton					
Mill Rate	8.47	8.54	8.57	8.42	8.34
Tax Levy	\$7,316,500	\$7,570,500	\$7,914,654	\$8,098,255	\$8,507,688
Full Value (millions)	\$894	\$913	\$954	\$1,001	\$1,066





2019 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 2018 TID #3's value increment totals \$463,048,900. 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





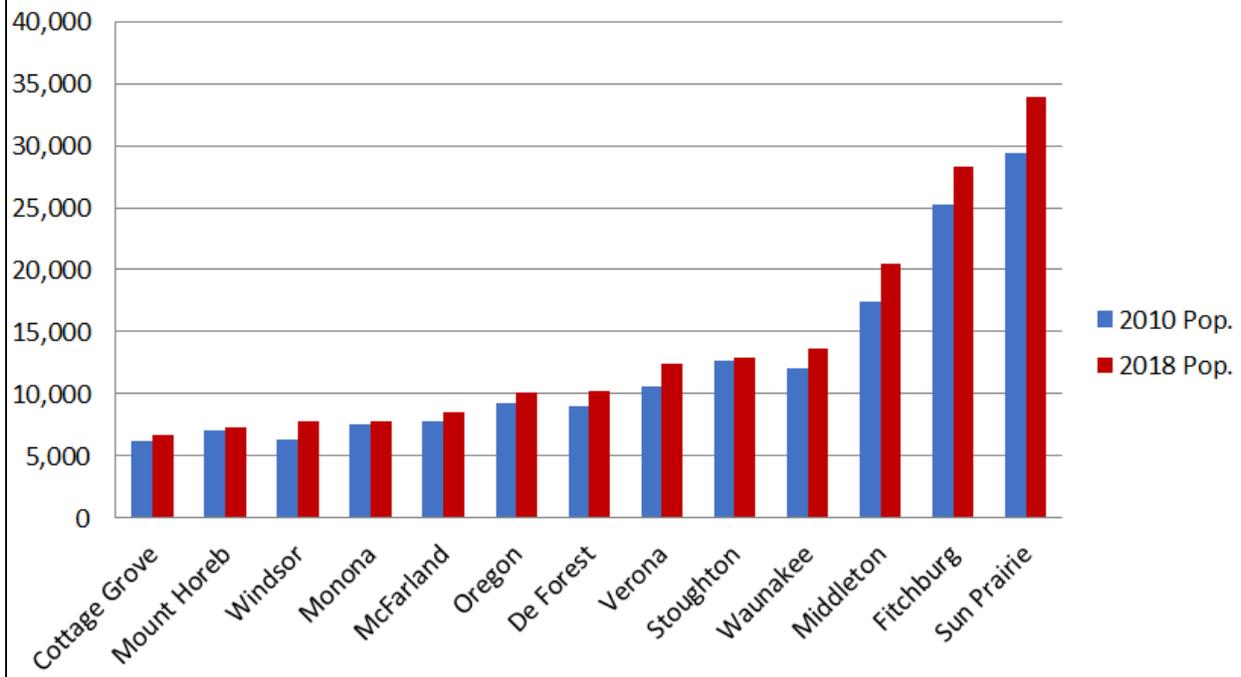
2019 City of Middleton Budget

Community Profile

Dane County Municipalities: Population
(2010-2018)

Municipality	2010 Pop.	2018 Pop.	Growth Rate
Cottage Grove	6,192	6,661	7.6%
Mount Horeb	7,009	7,240	3.3%
Windsor	6,345	7,795	22.9%
Monona	7,553	7,801	3.3%
McFarland	7,808	8,527	9.2%
DeForest	8,936	10,221	14.4%
Oregon	9,231	10,078	9.2%
Verona	10,619	12,384	16.6%
Stoughton	12,611	12,854	1.9%
Waunakee	12,097	13,675	13.0%
Middleton	17,442	20,472	17.4%
Fitchburg	25,260	28,316	12.1%
Sun Prairie	29,364	32,966	15.7%

Dane County Municipalities: Population (2010-2018)





Community Profile

**CITY OF MIDDLETON
DEMOGRAPHIC STATISTICS
TEN YEAR HISTORY**

YEAR	POPULATION *	UNEMPLOYMENT RATE (Madison Statistical Area)
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	2.4%
2018	20,472	2.3%

* US Census Bureau, Population and Housing Unit Estimates; WI Dept. of Administration

US Department of Labor, Bureau of Labor Statistics [Madison Metropolitan Statistical Area]



2019 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. This natural setting offers a quiet refuge

for wildlife viewers, hikers, and bird watchers. In 2018, a devastating flood impacted the City of Middleton and hit the Pheasant Branch Creek and Conservancy particularly hard. Efforts are underway to restore the Conservancy, but full restoration will take time.

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 7,229 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) (980)
UW Medical Foundation (705)
Electronic Theatre Controls (700)
Spectrum Brands (560)
American Girl (546 FT; 300 Seasonal)
Springs Window Fashions (510)
West Corporation (425)
Humana (367)
Veterans Health Administration (270)
North Central Group (239)

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



2019 City of Middleton Budget

Boards, Committees, & Commissions

Public Works Committee

Robert Pofahl (Chair)
Bob Lyons
Hans Anderson
Don Knorr
Kerrie Schueffner
JoAnna Richard (Alder)
Howard Teal (Alder)
Shawn Stauske (Staff)

Finance Committee

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

Personnel/Negotiating Committee

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

License & Ordinance Committee

Kathy Olson (Alder)
Dan Ramsey II (Alder)
Susan West (Alder) (Chair)
Charles Foulke (Staff)

Commission on Aging

Bonnie Verberkmoes (Chair)
Richard Brye
Gladys Simon
Sarah Larkin
Michael Lester
Stacy Austin-Li
Jim Schwartz
Peg Martin
Emily Kuhn (Alder)
Tammy Derrickson (Staff)

Airport Commission

Rob Conhaim (Vice Chair)
Ray Fey
Kevin Munson
Christopher Dan Geocariss
Tyler Noel
Dan Ramsey II (Alder)
Howard Teal (Alder) (Chair)
Mike Davis (Staff)
Mark Opitz (Staff)

Arts Committee

Rob Conhaim (Chair)
Megan Thumm Mackey
Phil Nelson (Vice Chair)
Karisa Johnson
Annette Knapstein
Kye Richards
Meghan McCombs
Michael Freiman
Emily Kuhn (Alder)
Abby Attoun-Tucker (Staff)

Board of Review

Jian Joe Zhou
Ron Grosse (Vice Chair)
Doug Zwank (Chair)
Curt Fuszard
Wayne Pferdehirt
Lorie Burns (Staff)

Building Committee

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

Community Development Authority

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

Conservancy Lands Committee

Kelly Hilyard
Stephanie Brouwer
Janet Kane
Leif Hubbard
Howard Teal (Alder)
Matt Richards
Susan West (Alder) (Chair)
Mark Wegner (Staff)



2019 City of Middleton Budget

Boards, Committees, & Commissions

Emergency Medical Services Commission

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

Emergency Preparedness Committee

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

Fire Commission

Julie Brunette
Howard Teal (Alder)

Landmarks Commission

Kathy Olson
Eric Baker (Vice Chair)
Jeff Martin
John Bechtol
Brian Strassburg (Chair)
Keith Johnson
Carolyn Mattern
Abby Attoun-Tucker (Staff)

Library Board

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

Parks, Recreation & Forestry Commission

Leif Hubbard (Chair)
Dave Baltes
John Shaffer
Sue Poehlman
Jim Koch
Nick Adams
Mark Sullivan (Alder)
Matt Amundson (Staff)

Pedestrian, Bicycle & Transit Committee

Connie White
James Schuetz
Peter Connor
Nate Day
Chuck Nahn
James Blodgett
Kathy Olson (Alder)
Mark Opitz (Staff)

Plan Commission

Kurt Paulsen
David Reed
Jennifer Murray
Wayne Pferdehirt
Leif Hubbard
Dan Ramsey II (Alder)
Gurdip Brar (Mayor) (Chair)
Eileen Kelley (Staff)

P.V. Golf Course Advisory Committee

Janet Lord
Tom Scott (Vice Chair)
Lou Reilly
Tod Sloan
Kelsey Skogland
Dennis Sherraden
Mark Sullivan (Alder)
Jeremy Cabalka (Staff)

Police Commission

Patrick Finnerty
Paul Kinne
Patrick Sheehan
Moses Altsech
Terri Bureno
Charles Foulke (Staff)



2019 City of Middleton Budget

Boards, Committees, & Commissions

Public Safety Committee

Robert Stipicevich
Norm Arendt
Laura Albert
Kathleen Callaghan
Arthur Waldman
Emily Kuhn (Alder)
Charles Foulke (Staff)

Storm Water Utility Board

Jim Bachhuber
Dave Blates
Warren Gebert
Susan West (Alder)
Mark Sullivan (Alder)

Sustainability Committee

Angela Carey
Kristine Koenig
Kathy Olson (Vice Chair)
Deb Saeger
Spencer Schumacher (Chair)
Lee Schwartz
Richard Lathrop
Debra Weitzel
Jessica Kim
JoAnna Richard (Alder)
Abby Attoun-Tucker (Staff)

TID #5 Joint Review Board

Gurdip Brar (Mayor)
Mike Davis (Staff)

Tourism Commission

Cindy Foley
Cory Mace
Jose Garcia Pino
Zoe Schuler
Susan Grigsby
Kathy Olson (Alder)
Julie Peterman (Staff)
Stephanie Goth (Secretary)

Water Resources Management Commission

Kenneth Potter (Vice Chair)
Warren Gebert (Chair)
Jim Bachhuber
Jeanne Whitish
Nancy Muehlehner
David Baltes
Dan Ramsey (Alder)
Gary Huth (Staff)

Workforce Housing Committee

Rob Bergenthal (Vice Chair)
Kurt Paulsen (Chair)
Michael Slavish
Randy Bruce
Luke Fuszard
Dan Barker
Mary Evers Stats
Mary Swanson
JoAnna Richard (Alder)
Mike Davis, Abby Attoun (Staff)

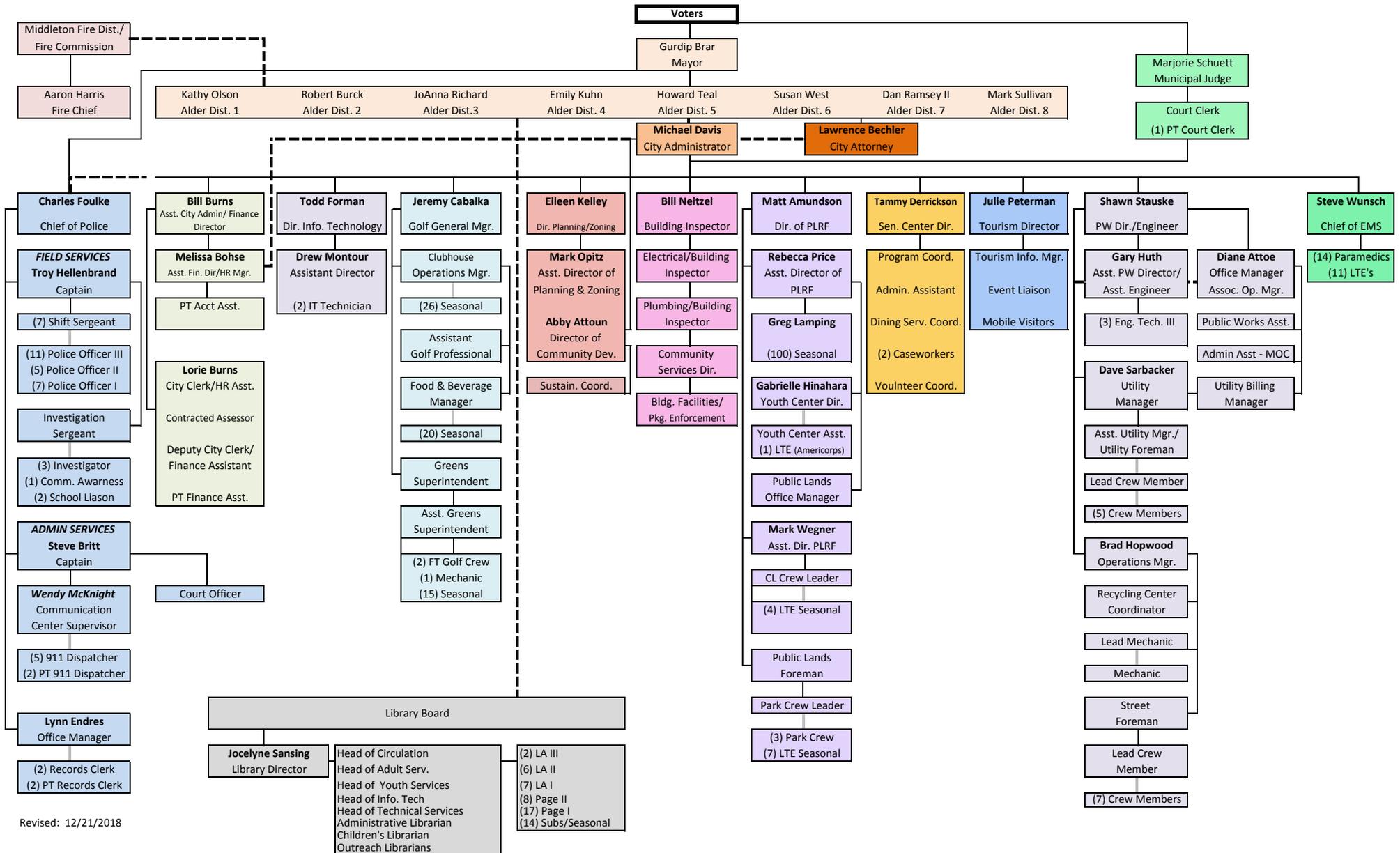
Commission on Youth

Ron Biendseil
Rainey Brigs
Nelson Rosales
Danielle Boarini
Robin Alcorta
Julia Compton
Maia Brunel-Hamel
Terry Gnezda
Ben White
Brad Cords
Robert Burck (Alder)
Rebecca Price (Staff)

Zoning Board of Appeals

John D. Wegenke (Chair)
Martin Burkholder (Vice Chair)
Mark Wohlferd
Paul Raisleger
Katy Nelson
David Romero
Robert Mangas
Mark Opitz (Staff)

City of Middleton Organizational Chart



Revised: 12/21/2018



2019 City of Middleton Budget

Department	2018 Authorized			2019 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	1.38	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>2</u>	<u>6.25</u>	<u>4</u>	<u>2</u>	<u>5.20</u>
Total	10	5	12.63	9	5	11.70
<u>Public Safety</u>						
Police Department	48	5	49.25	49	5	50.25
EMS	15	17	16.00	15	17	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	67	23	69.75	68	23	70.75
<u>Public Works</u>						
Public Works/Engineering	19	6	21.13	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	28	6	30.13	28	6	30.13
<u>Leisure/Recreation</u>						
Senior Center	2	7	5.75	2	8	5.79
Recreation	2	131	17.75	2	131	18.13
Youth Center	0	2	1.38	1	1	1.38
Library	12	51	24.30	13	51	25.30
Golf Course	<u>8</u>	<u>60</u>	<u>17.00</u>	<u>8</u>	<u>60</u>	<u>17.00</u>
Total	24	251	66.18	26	251	67.59
<u>Conservation / Development</u>						
Planning	3	2	3.89	3	2	3.89
Forestry	1	0	1.00	1	0	1.00
Public Lands/Conservancy	7	10	9.95	7	12	11.10
Tourism	<u>2</u>	<u>2</u>	<u>3.00</u>	<u>2</u>	<u>2</u>	<u>3.00</u>
Total	13	14	17.84	13	16	18.99
TOTAL ALL DEPARTMENTS	142	299	196.53	144	301	199.16



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.



2019 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.
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

2019 Budget Process Calendar

July 17, 2018	Regular Finance Committee: Budget Kick-Off Meeting
July 18, 2018	Department Manager Meeting: Budget Kick-off
August 5, 2018	Capital Improvement Plan Requests Due
August 15, 2017	Department Operating Budget Requests Due
September 5, 2018	Finance Committee: Review Capital Improvement Plan
September 12, 2018	Finance Committee: Department Budget Reviews
September 27, 2018	Finance Committee: Department Budget Reviews
October 10, 2018	Joint Finance/Personnel Cmtes: Personnel Decision Items & Scenarios
October 10, 2018	Finance Committee: Budget Scenarios & Public Hearing Recommendation
October 16, 2018	Regular Council Meeting: Authorize Public Hearing Notice
November 14, 2018	Special Council Meeting: Budget Public Hearing & Deliberations
November 20, 2018	Regular Council Meeting: Consideration of Budget Resolutions
November 27, 2018	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.



2019 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.



2019 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.



2019 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.

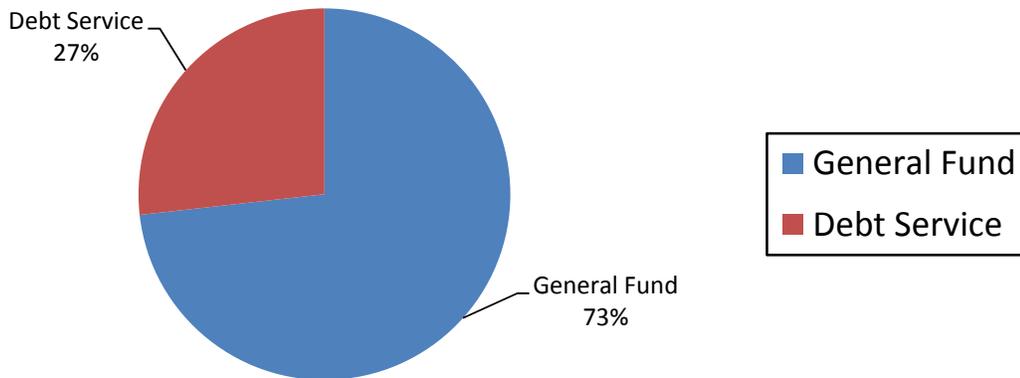


2019 APPROVED BUDGET SUMMARY: ALL FUNDS

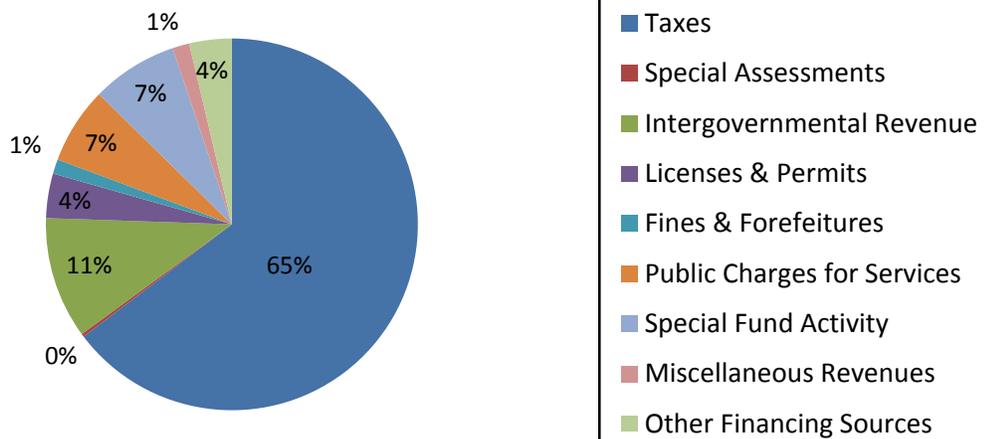
	2018 PROJECTED BALANCE	2019 RECOMMENDED REVENUES	2019 RECOMMENDED EXPENDITURES	2019 PROJECTED BALANCE	2018/2019 TAX LEVY
GENERAL FUND	\$ 10,252,890	\$ 21,735,215	\$ 21,735,215	\$ 10,252,890	\$ 12,808,075
SPECIAL REVENUE FUNDS					
Tourism Fund	2,283,194	1,600,000	1,553,224	2,329,970	-
Library Operations Fund	27,304	2,226,911	2,226,911	27,304	-
Library Trust & Special Activities	378,329	50,000	50,000	378,329	-
Subdividers Fund	1,900,000	150,000	150,000	1,900,000	-
Impact Fees	953,754	200,000	150,000	1,003,754	-
Revolving Loan Fund	305,000	1,000	306,000	-	-
Police Special Activities	-	5,000	5,000	-	-
EMS Special Activities	10,000	5,000	5,000	10,000	-
Public Lands Special Activities	900,000	300,000	700,000	500,000	-
Senior Center Special Activities	142,952	50,000	50,000	142,952	-
Youth Center	-	128,835	128,835	-	-
TOTAL	6,900,533	4,716,746	5,324,970	6,292,309	
INT. SERVICE FUND: RISK MANAGEMENT	92,798	480,700	472,727	100,771	-
COMPONENT UNIT: CDA	2,734,240	89,400	88,500	2,735,140	-
CAPITAL PROJECT FUNDS					
Public Works Capital Projects	451,948	2,078,300	2,078,300	451,948	-
Public Lands Capital Projects	16,950	1,695,630	1,695,630	16,950	-
Other Capital Projects	451,499	1,750,466	1,970,916	231,049	-
TIF District #3	9,596,488	10,300,013	12,383,488	7,513,013	-
TIF District #5	(3,903,283)	3,585,885	2,362,520	(2,679,918)	-
TOTAL	6,613,602	19,410,294	20,490,854	5,533,042	
DEBT SERVICE FUND	65,049	4,950,081	4,996,123	19,007	4,682,218
ENTERPRISE FUNDS					
Water Utility	5,096,136	3,081,126	3,984,841	4,192,421	-
Sewer Utility	3,937,257	3,171,846	3,702,763	3,406,340	-
Storm Water Utility	741,277	280,000	500,000	521,277	-
Middleton Utility District	28,088	-	25,000	3,088	-
Golf Course	(2,951,357)	2,664,585	1,979,585	(2,266,357)	-
Airport	215,057	131,574	144,122	202,509	-
TOTAL	7,066,458	9,329,131	10,336,311	6,059,278	
TOTAL ALL FUNDS	\$ 33,725,570	\$ 60,711,567	\$ 63,444,700	\$ 30,992,437	\$ 17,490,293



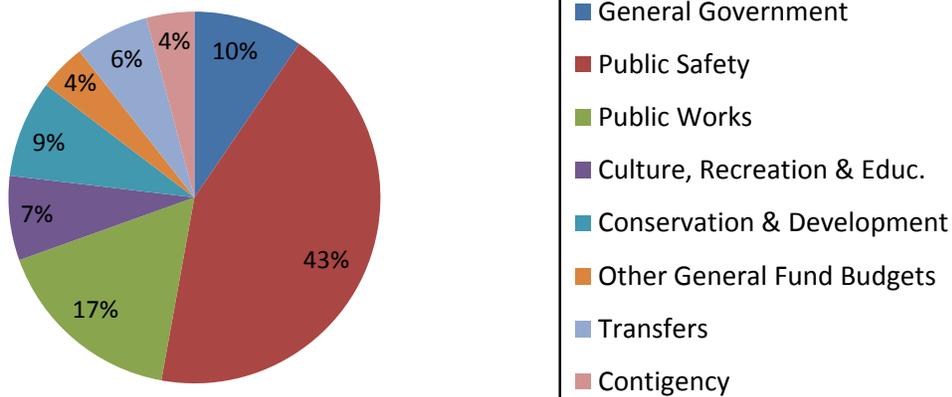
Property Tax Levy by Fund



General Fund Revenues by Category



General Fund Expenditures by Function





2019 City of Middleton Budget

General Fund Revenue Summary

	2017		2018		2019		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TAXES							
General Property Tax	\$ 12,154,704	\$ 12,154,704	\$ 12,525,513	\$ 12,525,513	\$ 12,603,626	\$ 12,808,075	\$ 12,808,075
Omitted Property	-	816	-	-	-	-	-
Fees In Lieu Of Taxes	44,100	44,100	44,100	44,100	44,100	44,100	44,100
Ag Conversion Charges	-	5,156	9,724	9,724	-	-	-
Room Tax	630,000	557,638	680,000	645,000	680,000	680,000	680,000
Municipally Owned Utility	525,000	473,021	525,000	500,000	525,000	525,000	525,000
Interest On Delinquent Taxes	2,000	6,684	2,000	2,000	2,000	2,000	2,000
Total Taxes	\$ 13,355,804	\$ 13,242,118	\$ 13,786,337	\$ 13,726,337	\$ 13,854,726	\$ 14,059,175	\$ 14,059,175
SPECIAL ASSESSMENTS							
SA - Street Improvements	-	49,048	-	9,000	7,000	7,000	7,000
SA - Sidewalk & Curb	75,000	50,677	50,000	1,500	50,000	50,000	50,000
SA - Interest	-	844	-	1,000	-	-	-
Total Special Assessment	\$ 75,000	\$ 100,570	\$ 50,000	\$ 11,500	\$ 57,000	\$ 57,000	\$ 57,000
INTERGOVERNMENTAL REVENUE							
State Aids-Shared Taxes	272,894	279,574	277,552	281,329	272,894	279,238	279,238
Expenditure Restraint Program	-	-	212,039	212,039	212,039	204,415	204,415
State & Federal Aid - Fire	100,000	120,713	136,000	120,227	120,227	120,227	120,227
Mcp School District - Police	78,042	82,955	82,202	82,202	87,076	87,076	87,076
State Aid - Computer Pmt	250,000	252,012	255,717	255,717	255,717	255,717	261,905
State Aid - Personal Property	-	-	-	-	294,773	102,106	102,106
State Aids-Roads	1,065,811	1,063,506	1,109,327	1,120,641	1,109,327	1,116,569	1,116,569
State & Federal Aid - Recycling	52,345	55,145	55,145	55,138	55,138	55,138	55,138
State Aid - Municipal Svcs Pymt	-	-	6,657	7,803	6,657	6,657	6,657
County Aid - Signals	10,000	10,097	8,000	17,275	8,000	8,000	8,000
County Aid - Senior Citizens	51,000	56,862	51,000	58,905	60,581	60,581	60,581
Total Intergovernmental	\$ 1,880,092	\$ 1,923,363	\$ 2,193,639	\$ 2,211,276	\$ 2,482,429	\$ 2,295,724	\$ 2,301,912
LICENSES AND PERMITS							
Licenses - Liquor	38,000	40,481	40,000	48,000	45,000	45,000	45,000
Licenses - Operator	18,000	20,436	20,000	18,000	20,000	20,000	20,000
Licenses - Cigarettes	600	630	600	680	600	600	600
Licenses - Alarms	9,000	9,675	9,000	9,000	9,000	9,000	9,000
Licenses - Dogs	3,500	3,860	3,500	3,500	3,500	3,500	3,500
Permits - Special Events	1,200	4,345	2,000	3,920	2,000	2,000	2,000
Permit - Sidewalk & Solicitors	1,000	4,400	2,500	5,200	2,500	2,500	2,500
Amplified Sound Permits	800	2,120	1,500	2,000	1,500	1,500	1,500
Permits - Building	295,000	335,829	295,000	350,000	295,000	300,000	300,000
Permits - Electrical	70,000	58,085	70,000	80,000	70,000	70,000	70,000
Permits - Plumbing	70,000	60,732	70,000	70,000	70,000	70,000	70,000
Erosion Control Permit	10,000	5,050	10,000	10,000	10,000	10,000	10,000
License - Second Hand Dealer	350	450	350	250	350	350	350
Zoning	2,000	3,325	2,000	2,000	2,000	2,000	2,000
Permits - Park Reservation	33,000	37,216	33,000	48,350	33,000	33,000	33,000
Cable Franchise Fee Revenue	272,500	263,211	272,500	272,500	272,500	272,500	272,500
Total Licenses & Permits	\$ 824,950	\$ 849,844	\$ 831,950	\$ 923,400	\$ 836,950	\$ 841,950	\$ 841,950
FINES & FOREFEITURES							
Fines & Forfeitures	150,000	112,892	150,000	150,000	150,000	150,000	150,000
Court Costs	85,000	65,151	85,000	85,000	85,000	85,000	85,000
Parking Fines	40,000	31,072	40,000	40,000	40,000	40,000	40,000
Total Fines & Forefeitures	\$ 275,000	\$ 209,115	\$ 275,000				
PUBLIC CHARGES FOR SERVICES							
Clerk-Treasurer Fee	15,000	15,405	15,000	17,500	15,000	15,000	15,000
Vehicle Registration Fees	500	749	500	215	500	500	500
Police Special Services	-	51	-	85	-	-	-
Police Department Fees	9,000	19,633	9,000	9,800	9,000	9,000	9,000
Ems Bad Debt Expense	-	1,958	-	-	-	-	-



2019 City of Middleton Budget

General Fund Revenue Summary

	2017		2018		2019		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
PUBLIC CHARGES FOR SERVICES							
Ambulance Billing Revenue	932,329	948,952	938,741	938,741	942,414	959,245	959,245
Senior Citizen Program Revenue	2,000	1,712	2,000	3,500	4,000	4,000	4,000
Sr Center Trip Revenue	3,000	14,135	15,000	27,000	15,000	15,000	15,000
Sr. Center Classes Revenue	10,700	16,229	10,700	11,000	10,700	10,700	10,700
Senior Center Misc Revenue	4,000	4,220	4,000	4,000	4,000	4,000	4,000
Aquatic Program Revenue	58,000	75,350	58,000	75,000	70,000	70,000	70,000
Daily Aquatic Admissions	75,000	91,412	75,000	94,000	90,000	90,000	90,000
Aquatic Concession Revenue	31,248	28,549	31,248	30,000	31,248	31,248	31,248
Aquatic Memberships	38,000	42,144	38,000	44,000	35,000	35,000	35,000
Summer Recreation	47,500	46,389	47,500	70,000	105,000	105,000	117,015
Fall-Winter-Spring Recreation	47,000	58,107	47,000	40,000	-	-	-
Sponsorship & Fundraisers	1,200	1,375	1,200	700	1,200	1,200	1,200
Hubbard Art Center Program Rev	47,982	60,828	47,982	62,500	60,000	60,000	60,000
Plan Commission Charges	17,000	13,025	12,000	16,000	12,000	12,000	12,000
Public Works Charges	-	182	-	-	-	-	-
GIS Fees from Developers	-	-	-	-	-	-	-
Interlocking Ignition Device	500	850	-	900	-	-	-
Recycling Center Revenue	10,000	14,734	10,000	15,000	14,000	14,000	14,000
Total Public Charges	\$ 1,349,959	\$ 1,457,230	\$ 1,362,871	\$ 1,459,941	\$ 1,419,062	\$ 1,435,893	\$ 1,447,908
SPECIAL FUND ACTIVITY							
Administration-Landfill	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Service Contract Cost Sharing	205,226	205,226	208,304	208,304	211,429	211,429	211,429
Administration-Utilities	135,000	135,000	135,000	135,000	135,000	135,000	135,000
Administration-Tif 3 District	1,476,530	1,476,530	1,376,530	1,376,530	1,276,530	1,276,530	1,276,530
Administraton-Fire District	2,600	2,600	2,600	2,600	2,600	2,600	2,600
Total Special Activity	\$ 1,824,356	\$ 1,824,356	\$ 1,727,434	\$ 1,727,434	\$ 1,630,559	\$ 1,630,559	\$ 1,630,559
MISCELLANEOUS REVENUES							
Interest On Investments	100,000	181,701	175,000	200,000	200,000	205,000	205,000
Interest Delinquent Spec Assmts	500	1,076	500	500	500	500	500
Interest On Court Collections	300	-	300	300	300	300	300
Credit Card Rebate Program	40,000	44,113	40,000	45,000	45,000	45,000	45,000
Rent Of City Property	-	-	-	-	-	-	-
Misc Sales And Reimbursement	-	450	-	20,000	-	-	-
Metro Contrib. Reimbursement	-	16,191	-	15,555	-	-	-
Erosion Contr. & Sw Reimburs	10,000	25,236	10,000	16,000	10,000	10,000	10,000
Pw Material Sales	1,500	512	1,500	4,025	500	500	500
Misc Revenue	1,000	501	1,000	2,000	1,000	1,000	1,000
Insurance Dividend	-	-	-	5,453	-	-	-
Polar Express Track Lease	20,000	-	-	-	-	-	-
MADC Payment	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Compensation For Loss/Damage	-	-	-	891	-	-	-
Annual Environmental Impact Fee	32,624	23,661	23,661	23,661	23,661	23,661	23,661
Zoning Permit Fees	25,000	15,704	18,000	23,000	18,000	18,000	18,000
Zoning Letter	600	680	600	425	600	600	600
Sales Tax Remit Discount	-	40	-	44	-	-	-
Other Misc Revenue	-	9,052	-	1,600	-	-	-
Total Miscellaneous	\$ 246,524	\$ 333,917	\$ 285,561	\$ 373,454	\$ 314,561	\$ 319,561	\$ 319,561
OTHER FINANCING SOURCES							
Prior Years Surplus Applied	48,000	-	48,000	-	60,000	92,150	92,150
Fund Balance Applied	800,650	-	942,650	-	900,650	710,000	710,000
	\$ 848,650	\$ -	\$ 990,650	\$ -	\$ 960,650	\$ 802,150	\$ 802,150
GENERAL FUND REVENUE TOTAL	\$ 20,680,335	\$ 19,940,514	\$ 21,503,442	\$ 20,708,342	\$ 21,830,937	\$ 21,717,012	\$ 21,735,215



General Fund Expenditure Summary

	2017		2018		2019		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
GENERAL GOVERNMENT							
Common Council	\$ 66,386	\$ 65,917	\$ 68,222	\$ 68,184	68,200	\$ 68,200	\$ 68,200
Commissions & Committees	23,600	22,469	23,600	17,350	23,600	23,600	19,600
Municipal Court	110,608	93,546	100,934	99,559	104,630	102,498	103,833
Information Technology	721,768	723,370	752,736	756,459	839,146	781,297	788,390
City Administrator	176,919	173,836	184,284	184,999	184,880	184,880	187,866
Finance Department	687,729	688,235	773,346	772,146	781,139	781,139	793,038
Elections	45,000	48,726	85,920	58,420	35,400	35,400	35,400
Building & Grounds	60,600	62,329	63,100	63,100	68,100	68,100	68,100
Video Production	4,665	4,190	6,000	6,000	6,000	6,000	6,000
Total General Government	\$ 1,897,275	\$ 1,882,618	\$ 2,058,142	\$ 2,026,217	\$ 2,111,095	\$ 2,051,114	\$ 2,070,427
PUBLIC SAFETY							
Police Administration	780,795	763,281	808,213	808,336	821,149	797,317	809,035
Police Field Services	4,042,409	4,011,426	4,299,423	4,301,073	4,455,138	4,317,421	4,381,541
Communications Center	522,962	523,909	535,303	535,303	541,144	541,144	550,492
Emergency Preparedness	99,240	89,715	62,500	62,500	62,500	62,500	62,500
School Crossing Guards	14,062	14,673	14,673	14,673	14,673	14,673	14,673
Emergency Medical Service	1,793,808	1,808,719	1,870,597	1,882,342	1,921,240	1,916,590	1,922,740
Building Inspection	405,073	415,741	375,459	375,459	390,729	379,258	384,990
Community Services	89,026	86,673	90,216	90,216	92,849	92,849	94,149
Fire District Contribution	1,028,335	988,048	933,151	933,151	953,775	951,307	951,307
Public Fire Projection Charge	485,000	437,391	438,000	438,000	438,000	245,243	245,243
Total Public Safety	\$ 9,260,710	\$ 9,139,575	\$ 9,427,535	\$ 9,441,053	\$ 9,691,197	\$ 9,318,302	\$ 9,416,670
PUBLIC WORKS							
Engineering & Administration	871,010	810,515	884,860	886,453	862,860	862,860	877,831
Street Dept Labor & Supplies	733,261	718,153	827,631	829,601	833,230	819,450	846,815
Street Cleaning	8,600	9,019	9,100	9,080	9,100	9,100	9,100
Fleet Maintenance/Machinery	345,682	330,551	343,517	347,867	401,949	341,903	345,396
City Garage	96,020	79,255	97,670	90,320	89,820	89,820	89,820
Snow & Ice Removal	82,500	79,302	82,500	76,673	98,500	82,500	82,500
Traffic Signals, Signs, & Markings	66,500	72,645	67,500	55,000	69,500	64,500	64,500
Street Lighting	135,700	142,052	141,000	140,000	145,000	145,000	145,000
Tree & Brush Removal	1,500	1,280	1,500	1,200	1,500	1,500	1,500
Sidewalk Maintenance	140,000	132,727	140,000	140,000	140,000	140,000	140,000
Storm Sewers	54,000	50,121	55,000	57,500	57,500	55,000	55,000
Water Resources	21,159	21,153	21,439	21,438	25,080	25,080	25,080
Landfill	116,330	115,830	93,270	93,270	93,740	93,740	93,740
Refuse Collection	522,000	511,747	535,000	530,000	545,000	545,000	545,000
Recycling	277,689	274,225	295,789	292,195	303,791	303,791	303,987
Total Public Works	\$ 3,471,951	\$ 3,348,575	\$ 3,595,776	\$ 3,570,597	\$ 3,676,570	\$ 3,579,244	\$ 3,625,269
CULTURE, RECREATION & EDUCATION							
Senior Center	475,485	515,756	487,266	491,911	507,083	501,764	509,181
Recreation Administration	222,956	227,905	240,388	245,673	256,414	238,868	258,720
Summer Recreation	51,188	37,034	72,943	80,825	80,826	80,826	80,826
Fall-Winter-Spring Recreation	36,457	31,372	-	-	-	-	-
Hubbard Activity Center	40,862	65,001	47,982	49,873	49,275	49,275	49,275
Aquatic Center	290,486	267,626	284,376	261,260	273,546	273,546	273,546
Transit	435,784	422,203	424,891	420,000	472,152	424,891	424,891
Total Culture, Recreation & Education	\$ 1,553,218	\$ 1,566,897	\$ 1,557,846	\$ 1,549,542	\$ 1,639,296	\$ 1,569,170	\$ 1,596,439



General Fund Expenditure Summary

	2017		2018		2019		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
CONSERVATION & DEVELOPMENT							
Planning Department	368,463	366,400	397,656	378,807	458,605	408,304	420,085
Land Conservancy	144,584	144,011	144,584	139,584	149,584	144,584	144,584
Forestry	242,274	239,994	243,714	237,180	245,226	245,226	246,938
Public Lands	1,042,136	1,673,291	1,019,763	982,741	1,029,785	1,006,122	1,029,598
Total Conservation & Development	\$ 1,797,457	\$ 2,423,697	\$ 1,805,717	\$ 1,738,312	\$ 1,883,200	\$ 1,804,236	\$ 1,841,205
OTHER GENERAL FUND BUDGETS							
Legal Counsel	226,000	221,721	226,000	226,000	226,000	226,000	226,000
Risk Management & Insurance	355,000	351,901	375,000	375,000	375,000	355,000	355,000
General Personnel Benefits	25,000	20,165	25,000	20,000	25,000	25,000	25,000
Non-Departmental	266,450	56,110	76,450	96,741	76,850	51,850	51,850
Compensated Absences	-	177,199	210,000	180,000	210,000	210,000	210,000
Miscellaneous	14,480	126,213	14,480	14,480	14,480	14,480	14,480
Total Other General Fund Budgets	\$ 886,930	\$ 953,309	\$ 926,930	\$ 912,221	\$ 927,330	\$ 882,330	\$ 882,330
TRANSFERS							
To Library Fund 212	1,225,670	1,225,670	1,214,784	1,214,784	1,311,635	1,307,784	1,307,784
To Debt Service Fund 300	-	-	-	-	-	-	-
To Youth Center Fund 214	47,124	47,124	79,358	79,358	87,910	86,797	88,700
To Fund 412 PW Capital	-	-	-	-	-	-	-
To Fund 416 Other Capital	-	-	-	-	-	-	-
To Fund 650 Golf Course	-	605,869	-	-	-	-	-
To Fund 207 OPEB	-	-	-	-	-	-	-
To Other Funds	-	42,344	-	-	-	-	-
Total Transfers	\$ 1,272,794	\$ 1,921,007	\$ 1,294,142	\$ 1,294,142	\$ 1,399,545	\$ 1,394,581	\$ 1,396,484
CONTINGENCY							
Police Vehicle Damage	-	-	-	-	-	-	-
Public Works Vehicle Damage	-	-	-	-	-	-	-
City Liability Claims	-	-	-	-	-	-	-
Surplus Funded Capital Reserve	-	-	190,650	-	190,650	32,150	32,150
Public Safety Equipment Reserve	-	-	-	-	-	158,500	158,500
Personnel Contingency*	-	-	5,704	-	330,384	283,384	67,053
Emergency Contingency	-	-	517,000	331,590	500,000	500,000	500,000
General Contingency	140,000	-	124,000	-	150,000	144,000	148,688
Total Contingency	\$ 140,000	\$ -	\$ 837,354	\$ 331,590	\$ 1,171,034	\$ 1,118,034	\$ 906,391
TOTAL EXPENDITURES	\$ 20,280,335	\$ 21,235,677	\$ 21,503,442	\$ 20,863,674	\$ 22,499,267	\$ 21,717,011	\$ 21,735,215



2019 DECISION ITEMS DETAIL

DEPARTMENT/COST CENTER: ALL PERSONNEL - GENERAL FUND		Description / Justification	AMOUNT		
Account Number	Account Title		Mandate	Line item Increase	Line Shift
Municipal Court		Increase the part-time Municipal Court Clerk position from 15 to 20 hours per week, effective July 1, 2019.		\$ 1,980	
100-5121-111	PART-TIME PERM.			\$ -	
100-5121-135	LONGEVITY			\$ -	
100-5121-192	RETIREMENT			\$ 151	
100-5121-193	FICA			\$ -	
100-5121-194	HEALTH INSURANCE			\$ -	
100-5121-195	DENTAL INSURANCE		<u>\$ -</u>		
			\$ 2,131		
Police Department		Promote a Police Officer to a new Police Sergeant position effective October 1, 2019. This item represents the cost difference between a Police Officer III and a Sergeant.		\$ 3,220	
100-5212-110	SALARIES-FULL-TIME			\$ 96	
100-5212-135	LONGEVITY			\$ 355	
100-5212-192	RETIREMENT			\$ 253	
100-5212-193	FICA			\$ -	
100-5212-194	HEALTH INSURANCE			\$ -	
100-5212-194	DENTAL INSURANCE		<u>\$ -</u>		
			\$ 3,924		
Police Department		Hire a new Police Officer effective October 1, 2019 to fill the position vacated with the promotion of a Police Officer to a Police Sergeant position. This cost is for an entry level Police Officer.		\$ 14,583	
100-5212-110	SALARIES-FULL-TIME			\$ -	
100-5212-135	LONGEVITY			\$ 1,563	
100-5212-192	RETIREMENT			\$ 1,115	
100-5212-193	FICA			\$ 3,800	
100-5212-194	HEALTH INSURANCE			\$ 580	
100-5212-195	DENTAL INSURANCE		<u>\$ 580</u>		
			\$ 21,641		
Public Works		Additional funding in the LTE account to support a program through Oakhill Correctional Institution for additional labor on the Street Crew.		\$ 11,686	
100-5359-111	LTE			\$ 894	
100-5359-193	FICA			<u>\$ 894</u>	
			\$ 12,580		
Senior Center		The Senior Center submitted a request for a Substitute Dining Center Coordinator.		\$ 1,040	
100-5516-111	PART-TIME PERM			\$ 80	
100-5516-193	FICA			<u>\$ 80</u>	
			\$ 1,120		
Public Lands		Additional funds for Seasonal/Limited Term Employee positions.		\$ 12,076	
100-5520-120	LTE			\$ 924	
100-5520-193	FICA			<u>\$ 924</u>	
			\$ 13,000		
Public Lands/Forestry		Temporary assignment of a Public Lands Crewmember to the position of Acting Forester for 2019.		\$ 5,750	
100-5520-110	SALARIES-FULL TIME			\$ 376	
100-5520-192	RETIREMENT			\$ 440	
100-5520-193	FICA			<u>\$ 440</u>	
			\$ 6,566		



2019 DECISION ITEMS DETAIL

DEPARTMENT/COST CENTER: ALL PERSONNEL - GENERAL FUND		Description / Justification	AMOUNT		
Account Number	Account Title		Mandate	Line item Increase	Line Shift
Recreation		Recreation budget cost to increase the Recreation Assistant / Youth Center Assistant Director position to full-time.		\$ 10,554	
100-5530-110	SALARIES-FULL-TIME			\$ -	
100-5530-135	LONGEVITY			\$ 654	
100-5530-192	RETIREMENT			\$ 807	
100-5530-193	FICA			\$ -	
100-5530-194	HEALTH INSURANCE			\$ -	
100-5530-195	DENTAL INSURANCE			<u>\$ -</u>	
			\$ 12,015		
Recreation		Additional funds for seasonal positions for Recreation programming.		\$ 5,000	
100-5531-114	SEASONAL			\$ 383	
100-5531-193	FICA			<u>\$ 5,383</u>	
Recreation Seasonal		The Recreation Division shifted funds between the various seasonal accounts in the Aquatic Center, resulting in a net savings of \$344.			\$ (30,690)
100-5542-114	SEASONAL				\$ 3,370
100-5543-114	SEASONAL				\$ 27,000
100-5544-114	SEASONAL				\$ (2,348)
100-5542-193	FICA				\$ 258
100-5543-193	FICA				\$ 2,066
100-5544-193	FICA				<u>\$ (344)</u>
Hubbard Activity Center		Additional funding for seasonal positions at the Hubbard Activity Center		\$ 2,315	
100-5533-120	WAGES			\$ 178	
100-5533-193	FICA			<u>\$ 2,493</u>	
Planning		Shift funds from the Planning Intern and Sustainability Committee budgets to fund an increase in the part-time Sustainability Coordinator from 20 to 24 hours per week.			\$ (4,000)
100-5631-110	INTERN				\$ 5,420
100-5631-112	PART-TIME WAGES				\$ 2,165
100-5631-192	RETIREMENT				\$ 415
100-5631-193	FICA				\$ (4,000)
100-5116-990	SUSTAINABILITY CMTE				<u>\$ -</u>
TOTAL BY AREA			\$ -	\$ 80,853	\$ (344)
COMBINED TOTAL			\$		80,509



2019 DECISION ITEMS DETAIL

DEPARTMENT/COST CENTER: ALL PERSONNEL - SUPPORTED BY GENERAL FUND		Description / Justification	AMOUNT		
Account Number	Account Title		Mandate	Line item Increase	Line Shift
Library		Addition of a full-time Librarian 1 position.		\$ 54,281	
212-5511-110	SALARIES-FULL-TIME			\$ 3,556	
212-5511-192	RETIREMENT			\$ 4,153	
212-5511-193	FICA			\$ 15,202	
212-5511-194	HEALTH INSURANCE			\$ 2,322	
212-5511-195	DENTAL INSURANCE			\$ 79,514	
Youth Center		Increase costs for the Youth Center for the Recreation Assistant / Youth Center Assistant Director Position increasing to full-time.		\$ 351	
214-5100-110	SALARIES-FULL-TIME			\$ 4	
214-5100-135	LONGEVITY			\$ 24	
214-5100-192	RETIREMENT			\$ 28	
214-5100-193	FICA			\$ 407	
Youth Center		Additional funds for a new high school training program/paid internship targeting youth center graduates. The intent is to use the fundraised money for the positions.		\$ 6,500	
214-5100-120	LTE WAGES			\$ -	
214-5100-135	LONGEVITY			\$ -	
214-5100-192	RETIREMENT			\$ 497	
214-5100-193	FICA			\$ 6,997	
TOTAL BY AREA			\$ -	\$ 86,918	\$ -
COMBINED TOTAL			\$	86,918	



2019 DECISION ITEMS DETAIL

DEPARTMENT/COST CENTER: ALL PERSONNEL - GOLF		Description / Justification	AMOUNT		
Account Number	Account Title		Mandate	Line item Increase	Line Shift
Golf					
650-5545-110	SALARIES	Funding for a promotion of a part-time position to a full-time Food & Beverage Manager		\$ 27,320	
650-5545-111	SALARIES LTE		\$ (9,260)		
650-5545-135	RETIREMENT		\$ 1,790		
650-5545-192	FICA		\$ 2,090		
650-5545-194	HEALTH INSURANCE		\$ 6,220		
650-5545-195	DENTAL INSTURANCE		\$ 590		
			\$ 28,750		
Golf					
650-5546-120	PART TIME WAGES	Increase in part-time wages for Golf Course grounds staff		\$ 8,737	
650-5546-193	FICA		\$ 668		
			\$ 9,405		
TOTAL BY AREA			\$ -	\$ 38,155	\$ -
COMBINED TOTAL					\$ 38,155



2019 City of Middleton Budget

COMMON COUNCIL

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES									
100-5111-110	SALARIES-FULL-TIME	60,480	60,248	60,480	45,376	60,840	60,480	60,480	60,480
100-5111-115	ELECTED OFFICIALS WAGES	-	-	-	-	-	-	-	-
100-5111-180	COMMON COUNCIL	-	-	-	-	-	-	-	-
	TOTAL	60,480	60,248	60,480	45,376	60,840	60,480	60,480	60,480
PERSONNEL BENEFITS									
100-5111-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5111-192	RETIREMENT	979	979	965	(172)	965	943	943	943
100-5111-193	FICA	4,627	4,609	4,627	3,471	4,627	4,627	4,627	4,627
	TOTAL	5,606	5,588	5,592	3,300	5,592	5,570	5,570	5,570
OPERATING EXPENSES									
100-5111-210	OFFICE SUPPLIES	-	6	500	21	100	100	100	100
100-5111-440	TRAINING & DEVELOPMENT	150	75	500	152	152	500	500	500
100-5111-490	OTHER OPERATING EXPENSES	150	-	1,150	1,500	1,500	1,550	1,550	1,550
	TOTAL	300	81	2,150	1,673	1,752	2,150	2,150	2,150
TOTAL COMMON COUNCIL		66,386	65,917	68,222	50,349	68,184	68,200	68,200	68,200



2019 City of Middleton Budget

COMMISSIONS/COMMITTEES	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OPERATING EXPENSES							
100-5112-990 POLICE COMMISSION	5,000	4,534	5,000	2,964	5,000	5,000	5,000	5,000
100-5113-990 LANDMARKS COMMISSION	350	-	350	-	350	350	350	350
100-5113-991 HISTORICAL SOCIETY GRANT	-	-	-	-	-	-	-	-
100-5113-992 ART COMMITTEE EXPENSES	5,000	4,773	5,000	959	5,000	5,000	5,000	5,000
100-5115-990 BOARD OF REVIEW	-	-	-	-	-	-	-	-
100-5116-990 SUSTAINABILITY COMMITTEE	13,250	13,162	13,250	4,040	7,000	13,250	13,250	9,250
TOTAL	23,600	22,469	23,600	7,962	17,350	23,600	23,600	19,600
TOTAL COMMISSIONS/COMMITTEES	23,600	22,469	23,600	7,962	17,350	23,600	23,600	19,600



2019 City of Middleton Budget

MUNICIPAL COURT REVENUE

	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	FINES & FOREFEITURES							
100-4511-00 FINES & FORFEITURES	150,000	112,892	150,000	86,715	150,000	150,000	150,000	150,000
100-4512-00 COURT COSTS	85,000	65,151	85,000	42,023	85,000	85,000	85,000	85,000
100-4513-00 PARKING FINES	40,000	31,072	40,000	21,228	40,000	40,000	40,000	40,000
TOTAL	275,000	209,115	275,000	149,965	275,000	275,000	275,000	275,000
TOTAL MUNICIPAL COURT REVENUE	275,000	209,115	275,000	149,965	275,000	275,000	275,000	275,000



2019 City of Middleton Budget

MUNICIPAL COURT

	2017		2018			2019			
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
WAGES									
100-5121-110	SALARIES-FULL-TIME	45,177	48,724	45,855	32,621	45,855	45,855	45,855	46,772
100-5121-111	PART-TIME PERM.	21,302	1,062	11,876	2,904	11,876	15,839	13,859	14,097
100-5121-115	ELECTED OFFICIALS WAGES	14,400	14,400	14,400	10,800	14,400	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	1,355	1,355	1,375	-	-	1,376	1,376	1,404
	TOTAL	82,234	65,541	73,506	46,325	72,131	77,470	75,490	76,673
PERSONNEL BENEFITS									
100-5121-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5121-192	RETIREMENT	5,057	4,142	4,925	1,772	4,925	4,037	4,037	4,099
100-5121-193	FICA	5,690	4,731	5,623	3,351	5,623	5,926	5,774	5,864
100-5121-194	HEALTH INSURANCE	5,798	5,757	5,902	3,976	5,902	6,220	6,220	6,220
100-5121-195	DENTAL INSURANCE	590	589	590	442	590	589	589	589
100-5121-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
	TOTAL	17,135	15,220	17,040	9,541	17,040	16,772	16,620	16,772
OPERATING EXPENSES									
100-5121-200	WITNESS FEES & INTERPRETOR FEE	1,000	314	500	345	500	500	500	500
100-5121-250	POSTAGE	3,000	3,002	3,000	1,524	3,000	3,000	3,000	3,000
100-5121-317	COURTROOM SECURITY PAYMT	1,000	471	1,000	-	1,000	1,000	1,000	1,000
100-5121-440	TRAINING & DEVELOPMENT	2,101	1,974	2,500	1,452	2,500	2,500	2,500	2,500
100-5121-460	IID CHARGE REIMBURSEMENT	750	900	-	900	-	-	-	-
100-5121-480	PEER COURT	-	-	-	-	-	-	-	-
100-5121-490	OTHER OPERATING EXPENSES	3,388	6,124	3,388	2,410	3,388	3,388	3,388	3,388
100-5121-495	RETURN OF DEPOSITS	-	-	-	-	-	-	-	-
	TOTAL	11,239	12,785	10,388	6,631	10,388	10,388	10,388	10,388
TOTAL MUNICIPAL COURT		110,608	93,546	100,934	62,496	99,559	104,630	102,498	103,833



2019 City of Middleton Budget

INFORMATION TECHNOLOGY

	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5151-110 SALARIES-FULL-TIME	210,382	218,362	213,934	167,954	213,934	217,663	213,934	219,429
100-5151-111 SALARIES-PART-TIME	-	2,757	24,152	16,071	11,786	34,649	24,149	24,632
100-5151-117 OVERTIME	2,720	54	2,761	(437)	(450)	2,761	2,761	2,816
100-5151-130 ON CALL PAY	23,400	19,869	23,751	-	23,751	23,751	23,751	23,751
100-5151-135 LONGEVITY	7,526	7,527	7,640	-	7,640	9,299	9,224	9,432
TOTAL	244,028	248,569	272,238	183,588	256,661	288,123	273,819	280,060
PERSONNEL BENEFITS								
100-5151-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5151-192 RETIREMENT	16,612	16,310	16,646	9,019	16,646	16,603	16,353	16,729
100-5151-193 FICA	18,669	18,411	20,617	13,707	20,617	22,042	20,947	21,423
100-5151-194 HEALTH INSURANCE	42,453	42,225	43,230	29,722	43,230	45,606	45,606	45,606
100-5151-195 DENTAL INSURANCE	5,824	5,822	5,823	4,366	5,823	5,822	5,822	5,822
100-5151-199 EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
TOTAL	83,558	82,768	86,316	56,814	86,316	90,073	88,728	89,580
OPERATING EXPENSES								
100-5151-210 OFFICE SUPPLIES	-	-	-	-	-	-	-	-
100-5151-220 EQUIPMENT	180,620	173,727	180,620	199,894	200,620	229,188	205,188	205,188
100-5151-260 INTERNET	38,000	41,247	38,000	27,786	38,000	38,000	38,000	38,000
100-5151-270 MPSI EXPENDITURES	161,562	162,159	161,562	151,123	161,562	161,562	161,562	161,562
100-5151-280 COMMUNICATION	-	-	-	-	-	-	-	-
100-5151-320 OUTSIDE SERVICES	13,000	13,000	13,000	-	13,000	31,200	13,000	13,000
100-5151-440 TRAINING	1,000	1,901	1,000	425	300	1,000	1,000	1,000
TOTAL	394,182	392,034	394,182	379,228	413,482	460,950	418,750	418,750
TOTAL INFORMATION TECHNOLOGY	721,768	723,370	752,736	619,630	756,459	839,146	781,297	788,390



2019 City of Middleton Budget

CITY ADMINISTRATOR

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES									
100-5120-110	SALARIES-FULL-TIME	122,705	122,381	124,546	88,547	124,546	124,546	124,546	127,036
100-5120-111	INTERN	5,000	5,016	10,500	13,167	10,500	10,500	10,500	10,500
100-5120-118	WAGE REIMBURSEMENTS	-	-	-	-	-	-	-	-
100-5120-135	LONGEVITY	6,136	6,135	6,227	-	6,227	6,227	6,227	6,352
	TOTAL	133,841	133,532	141,273	101,715	141,273	141,273	141,273	143,888
PERSONNEL BENEFITS									
100-5120-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5120-192	RETIREMENT	8,761	8,677	8,762	4,765	8,762	8,566	8,566	8,737
100-5120-193	FICA	10,633	9,873	10,807	7,348	10,807	10,807	10,807	11,007
100-5120-194	HEALTH INSURANCE	14,151	14,075	14,410	9,907	14,410	15,202	15,202	15,202
100-5120-195	DENTAL INSURANCE	2,323	2,322	2,322	1,741	2,322	2,322	2,322	2,322
100-5120-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
	TOTAL	35,868	34,947	36,301	23,762	36,301	36,897	36,897	37,268
OPERATING EXPENSES									
100-5120-280	COMMUNICATION	550	1,148	1,050	773	1,050	1,050	1,050	1,050
100-5120-440	TRAINING & DEVELOPMENT	2,000	2,233	2,000	2,678	3,800	2,000	2,000	2,000
100-5120-450	EMPLOYEE PROGRAMS	1,000	664	1,000	62	500	1,000	1,000	1,000
100-5120-490	OTHER OPERATING EXPENSES	3,660	1,312	2,660	1,738	2,075	2,660	2,660	2,660
	TOTAL	7,210	5,357	6,710	5,250	7,425	6,710	6,710	6,710
TOTAL CITY ADMINISTRATOR		176,919	173,836	184,284	130,727	184,999	184,880	184,880	187,866



2019 City of Middleton Budget

FINANCE DEPARTMENT

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES									
100-5141-110	SALARIES-FULL-TIME	374,812	376,097	413,291	300,066	413,291	306,905	306,905	316,133
100-5141-112	PART-TIME-NON-PERM.	33,463	29,529	54,625	42,932	54,625	53,988	53,988	55,068
100-5141-120	WAGES	-	-	-	-	-	-	-	-
100-5141-135	LONGEVITY	7,876	7,542	9,390	-	9,390	6,214	6,214	6,396
100-5141-145	UNEMPLOYMENT PAYMENT	-	-	-	-	-	-	-	-
100-5141-198	VACANT POSITION(S)	-	-	-	-	-	-	-	-
100-5141-197	FURLOUGH	-	-	-	-	-	-	-	-
	TOTAL	416,151	413,168	477,306	342,998	477,306	367,107	367,107	377,597
PERSONNEL BENEFITS									
100-5141-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5141-192	RETIREMENT	25,980	27,999	34,021	17,782	34,021	20,468	20,468	21,079
100-5141-193	FICA	31,835	29,600	36,499	25,001	36,499	28,084	28,084	28,882
100-5141-194	HEALTH INSURANCE	62,402	62,057	63,542	43,605	63,542	51,826	51,826	51,826
100-5141-195	DENTAL INSURANCE	9,878	9,876	9,878	7,407	9,878	7,554	7,554	7,554
100-5141-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
	TOTAL	130,095	129,533	143,940	93,795	143,940	107,932	107,932	109,341
OPERATING EXPENSES									
100-5141-210	OFFICE SUPPLIES	2,500	2,024	2,500	1,840	2,000	2,500	2,500	2,500
100-5141-250	POSTAGE	6,000	5,844	10,000	32	10,000	7,500	7,500	7,500
100-5141-260	ADVERTISING & PRINTING	4,000	3,920	4,000	2,175	4,000	4,000	4,000	4,000
100-5141-280	COMMUNICATIONS	10,333	11,075	11,100	7,586	11,000	11,100	11,100	11,100
100-5141-310	OUTSIDE SERVICES	750	-	4,600	2,664	3,000	158,600	158,600	158,600
100-5141-410	EQUIPMENT MAINTENANCE	-	-	-	-	-	-	-	-
100-5141-440	TRAINING & DEVELOPMENT	6,000	5,918	6,500	5,255	7,000	6,500	6,500	6,500
100-5141-480	DATA PROCESSING	52,000	53,314	52,000	45,004	53,500	54,500	54,500	54,500
100-5141-490	OTHER OPERATING EXPENSES	7,500	5,186	6,000	4,014	5,000	6,000	6,000	6,000
100-5141-704	SALES TAX - PD.	-	-	-	-	-	-	-	-
100-5141-800	OFFICE EQUIPMENT	-	-	-	-	-	-	-	-
100-5141-810	OTHER EQUIPMENT	-	3	-	-	-	-	-	-
100-5157-990	AUDIT	52,400	58,250	55,400	44,350	55,400	55,400	55,400	55,400
	TOTAL	141,483	145,535	152,100	112,920	150,900	306,100	306,100	306,100
TOTAL FINANCE DEPARTMENT		687,729	688,235	773,346	549,713	772,146	781,139	781,139	793,038



2019 City of Middleton Budget

ELECTIONS		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES									
100-5143-116	ELECTION WORKERS	23,000	10,693	55,000	15,915	32,000	16,000	16,000	16,000
	TOTAL	23,000	10,693	55,000	15,915	32,000	16,000	16,000	16,000
OPERATING EXPENSES									
100-5143-220	SUPPLIES & MATERIALS	6,000	26,505	7,000	1,207	2,500	4,600	4,600	4,600
100-5143-250	POSTAGE	3,000	2,799	6,000	-	6,000	2,300	2,300	2,300
100-5143-260	ADVERTISING & PRINTING	2,200	1,325	2,500	1,335	2,500	2,500	2,500	2,500
100-5143-440	TRAINING & DEVELOPMENT	3,800	2,226	4,000	641	4,000	2,500	2,500	2,500
100-5143-490	OTHER OPERATING EXPENSES	7,000	5,177	11,420	2,456	11,420	7,500	7,500	7,500
	TOTAL	22,000	38,033	30,920	5,640	26,420	19,400	19,400	19,400
TOTAL ELECTIONS		45,000	48,726	85,920	21,555	58,420	35,400	35,400	35,400



2019 City of Middleton Budget

BUILDING & GROUNDS

	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5160-110	SALARIES-FULL-TIME	-	-	-	-	-	-	-
100-5160-117	OVERTIME	-	-	-	-	-	-	-
100-5160-135	LONGEVITY	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-
PERSONNEL BENEFITS								
100-5160-192	RETIREMENT	-	-	-	-	-	-	-
100-5160-193	FICA	-	-	-	-	-	-	-
100-5160-194	HEALTH INSURANCE	-	-	-	-	-	-	-
100-5160-195	DENTAL INSURANCE	-	-	-	-	-	-	-
100-5160-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-
OPERATING EXPENSES								
100-5160-310	OUTSIDE SERVICES	-	-	-	-	-	-	-
100-5160-440	TRAINING & DEVELOPMENT	-	40	-	-	-	-	-
100-5160-490	OTHER OPERATING EXPENSES	-	-	-	-	5,000	5,000	5,000
100-5310-220	SUPPLIES & MATERIALS	3,100	3,264	3,100	1,105	3,100	3,100	3,100
100-5310-310	OUTSIDE SERVICES	13,500	14,795	18,000	10,083	18,000	18,000	18,000
100-5310-410	EQUIPMENT MAINTENANCE	7,000	9,787	7,000	4,596	7,000	7,000	7,000
100-5310-440	TRAINING & DEVELOPMENT	-	-	-	-	-	-	-
100-5310-470	UTILITIES	37,000	34,443	35,000	22,176	35,000	35,000	35,000
100-5310-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	TOTAL	60,600	62,329	63,100	37,960	63,100	68,100	68,100
TOTAL BUILDING & GROUNDS		60,600	62,329	63,100	37,960	63,100	68,100	68,100



2019 City of Middleton Budget

VIDEO PRODUCTION

	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OPERATING EXPENSES							
100-5537-220 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-
100-5537-310 OUTSIDE SERVICES	4,665	4,190	6,000	4,280	6,000	6,000	6,000	6,000
100-5537-990 CATV EQUIPMENT	-	-	-	-	-	-	-	-
TOTAL	4,665	4,190	6,000	4,280	6,000	6,000	6,000	6,000
TOTAL VIDEO PRODUCTION	4,665	4,190	6,000	4,280	6,000	6,000	6,000	6,000



2019 City of Middleton Budget

POLICE DEPARTMENT REVENUES

	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	INTERGOVERNMENTAL REVENUE							
100-4343-00 MCP SCHOOL DISTRICT - POLICE	78,042	82,955	82,202	-	82,202	87,076	87,076	87,076
TOTAL	78,042	82,955	82,202	-	82,202	87,076	87,076	87,076
PUBLIC CHARGES FOR SERVICES								
100-4620-00 VEHICLE REGISTRATION FEES	500	749	500	215	350	500	500	500
100-4621-00 POLICE SPECIAL SERVICES	-	51	-	85	150	-	-	-
100-4622-00 POLICE DEPARTMENT FEES	9,000	19,633	9,000	8,703	9,000	9,000	9,000	9,000
TOTAL	9,500	20,433	9,500	9,004	9,500	9,500	9,500	9,500
TOTAL POLICE DEPARTMENT REVENUES	87,542	103,388	91,702	9,004	91,702	96,576	96,576	96,576



2019 City of Middleton Budget

POLICE DEPARTMENT

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
POLICE ADMINISTRATION									
WAGES									
100-5211-110	SALARIES-FULL-TIME	413,600	410,005	423,515	303,408	423,515	420,122	420,122	429,354
100-5211-112	PART-TIME-NON-PERM.	30,593	25,713	30,924	22,301	30,924	51,199	30,919	31,618
100-5211-117	OVERTIME	508	432	517	696	517	517	517	527
100-5211-120	WAGES	-	-	-	-	-	-	-	-
100-5211-122	SHIFT DIFFERENTIAL WAGES	-	-	-	-	-	-	-	-
100-5211-128	FLSA WAGES	63	67	63	79	150	63	63	63
100-5211-135	LONGEVITY	19,289	20,331	21,437	1,523	21,473	19,041	19,041	19,444
	TOTAL	464,053	456,549	476,456	328,007	476,579	490,942	470,662	481,006
PERSONNEL BENEFITS									
100-5211-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5211-192	RETIREMENT	26,068	26,087	26,736	15,249	26,736	27,926	27,926	28,510
100-5211-193	FICA	35,476	33,863	36,444	24,304	36,444	37,553	36,001	36,791
100-5211-194	HEALTH INSURANCE	76,553	76,132	77,952	47,704	77,952	73,248	73,248	73,248
100-5211-195	DENTAL INSURANCE	9,192	7,281	8,045	5,175	8,045	6,900	6,900	6,900
100-5211-197	FURLOUGH	-	-	-	-	-	-	-	-
100-5211-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
	TOTAL	147,289	143,363	149,177	92,432	149,177	145,627	144,075	145,449
OPERATING EXPENSES									
100-5211-210	OFFICE SUPPLIES	16,300	19,776	18,000	13,103	18,000	20,000	18,000	18,000
100-5211-240	COMPUTER SOFTWARE & SUPPORT	-	-	-	-	-	-	-	-
100-5211-270	TELEPHONE	-	-	-	-	-	-	-	-
100-5211-290	UNIFORMS & EQUIPMENT	1,300	1,769	1,300	457	1,300	1,300	1,300	1,300
100-5211-340	BUILDINGS & GROUNDS MAINT	77,623	70,200	89,050	58,946	89,050	89,050	89,050	89,050
100-5211-345	SPECIAL BLDG MAINTENANCE	-	-	-	-	-	-	-	-
100-5211-470	UTILITIES	69,270	66,404	69,270	47,794	69,270	69,270	69,270	69,270
100-5211-480	PARKING TICKETS REDLINES	570	455	570	-	570	570	570	570
100-5211-490	OTHER OPERATING EXPENSES	4,390	4,764	4,390	3,892	4,390	4,390	4,390	4,390
100-5211-800	CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	TOTAL	169,453	163,368	182,580	124,192	182,580	184,580	182,580	182,580
TOTAL POLICE ADMINISTRATION		780,795	763,281	808,213	544,630	808,336	821,149	797,317	809,035



2019 City of Middleton Budget

POLICE DEPARTMENT

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
POLICE FIELD SERVICES									
WAGES									
100-5212-110	SALARIES-FULL-TIME	2,577,153	2,513,542	2,708,735	1,876,175	2,708,735	2,785,326	2,691,381	2,726,689
100-5212-117	OVERTIME	236,066	276,833	243,200	156,377	243,200	243,200	243,200	248,064
100-5212-118	WAGE REIMBURSEMENTS	(22,836)	(43,216)	(25,000)	(20,803)	(25,000)	(30,000)	(30,000)	(30,000)
100-5212-122	SHIFT DIFFERENTIAL WAGES	47,994	29,652	48,225	21,008	48,225	48,225	48,225	64,614
100-5212-124	ASST SHIFT COMMANDER WAGES	345	282	350	1,475	2,000	350	350	350
100-5212-126	FIELD TRAINING WAGES	326	990	350	-	350	350	350	350
100-5212-128	FLSA WAGES	727	546	350	394	350	350	350	350
100-5212-135	LONGEVITY	70,619	67,218	68,688	2,951	68,688	70,914	70,721	72,034
100-5212-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	-	-
	TOTAL	2,910,394	2,845,848	3,044,898	2,037,577	3,046,548	3,118,715	3,024,577	3,082,451
PERSONNEL BENEFITS									
100-5212-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5212-192	RETIREMENT	311,455	311,814	335,540	195,063	335,540	337,543	327,451	333,654
100-5212-193	FICA	220,614	214,892	234,848	152,340	234,848	240,877	233,676	238,101
100-5212-194	HEALTH INSURANCE	354,463	385,596	418,580	276,222	418,580	480,940	458,137	454,336
100-5212-195	DENTAL INSURANCE	49,351	56,098	60,772	44,036	60,772	68,278	64,795	64,215
100-5212-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
	TOTAL	935,883	968,400	1,049,740	667,661	1,049,740	1,127,638	1,084,059	1,090,305
OPERATING EXPENSES									
100-5212-220	FIELD SUPPLIES	16,847	17,632	20,000	17,764	20,000	20,000	20,000	20,000
100-5212-240	COMPUTER SOFTWARE & SUPPORT	1,650	1,980	1,650	-	1,650	1,650	1,650	1,650
100-5212-290	UNIFORMS & EQUIPMENT	21,500	22,002	25,000	13,676	25,000	25,000	25,000	25,000
100-5212-340	BUILDINGS & GROUNDS MAINT	-	-	-	-	-	-	-	-
100-5212-410	VEHICLE OPERATION	103,187	95,024	103,187	53,525	103,187	103,187	103,187	103,187
100-5212-440	TUITION REIMBURSEMENT	-	-	-	-	-	-	-	-
100-5212-450	OTHER TRAINING	38,000	39,693	40,000	32,351	40,000	42,000	42,000	42,000
100-5212-470	UTILITIES	-	-	-	947	-	-	-	-
100-5212-490	OTHER OPERATING EXPENSES	14,948	16,876	14,948	8,712	14,948	16,948	16,948	16,948
100-5212-510	GARAGE	-	-	-	-	-	-	-	-
100-5215-450	OTHER TRAINING	-	(21)	-	-	-	-	-	-
100-5216-990	SPECIAL PROJECTS	-	-	-	-	-	-	-	-
100-5212-800	CAPITAL OUTLAY	-	3,992	-	-	-	-	-	-
	TOTAL	196,132	197,178	204,785	126,976	204,785	208,785	208,785	208,785
TOTAL POLICE FIELD SERVICES		4,042,409	4,011,426	4,299,423	2,832,213	4,301,073	4,455,138	4,317,421	4,381,541



2019 City of Middleton Budget

POLICE DEPARTMENT

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
COMMUNICATIONS CENTER									
WAGES									
100-5256-110	SALARIES-FULL-TIME	303,215	305,929	308,565	220,894	308,565	308,565	308,565	315,556
100-5256-112	PART-TIME-NON-PERM.	10,820	12,590	11,619	8,855	11,619	11,620	11,620	11,852
100-5256-117	OVERTIME	34,897	26,039	35,420	18,548	35,420	35,420	35,420	36,128
100-5256-118	WAGE REIMBURSEMENT	-	-	-	-	-	-	-	-
100-5256-120	WAGES	-	-	-	-	-	-	-	-
100-5256-122	SHIFT DIFFERENTIAL WAGES	4,039	3,918	4,000	2,555	4,000	4,000	4,000	4,000
100-5256-126	FIELD TRAINING WAGES	-	-	-	-	-	-	-	-
100-5256-128	FLSA WAGES	545	636	500	593	500	500	500	500
100-5256-135	LONGEVITY	9,766	9,766	11,070	-	11,070	11,568	11,568	11,825
	TOTAL	363,282	358,878	371,174	251,445	371,174	371,673	371,673	379,861
PERSONNEL BENEFITS									
100-5256-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5256-192	RETIREMENT	24,391	23,283	24,836	13,205	24,836	24,312	24,312	24,847
100-5256-193	FICA	27,441	26,305	28,356	18,454	28,356	28,395	28,395	29,020
100-5256-194	HEALTH INSURANCE	59,847	59,497	60,936	41,651	60,936	64,266	64,266	64,266
100-5256-195	DENTAL INSURANCE	8,736	8,733	8,736	6,550	8,736	8,733	8,733	8,733
100-5256-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
	TOTAL	120,415	117,818	122,864	79,859	122,864	125,706	125,706	126,866
OPERATING EXPENSES									
100-5256-210	SUPPLIES	-	-	-	-	-	-	-	-
100-5256-270	TELEPHONE	25,500	26,642	27,500	25,238	27,500	30,000	30,000	30,000
100-5256-290	UNIFORMS & EQUIPMENT	1,265	1,214	1,265	346	1,265	1,265	1,265	1,265
100-5256-310	COMPUTER SERVICES	-	-	-	-	-	-	-	-
100-5256-410	EQUIPMENT MAINTENANCE	10,000	16,644	10,000	1,546	10,000	10,000	10,000	10,000
100-5256-440	TRAINING & DEVELOPMENT	2,500	2,712	2,500	710	2,500	2,500	2,500	2,500
100-5256-800	CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	TOTAL	39,265	47,212	41,265	27,840	41,265	43,765	43,765	43,765
TOTAL COMMUNICATIONS CENTER		522,962	523,909	535,303	359,144	535,303	541,144	541,144	550,492



2019 City of Middleton Budget

POLICE DEPARTMENT		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
		EMERGENCY PREPAREDNESS							
OPERATING EXPENSES									
100-5250-410	EQUIPMENT MAINTENANCE	12,500	13,618	12,500	5,375	12,500	12,500	12,500	12,500
100-5250-850	EMERG. PREP DANE COMMUN FEE	86,740	76,096	50,000	37,083	50,000	50,000	50,000	50,000
100-5250-990	EMERGENCY PREPAREDNESS	-	-	-	-	-	-	-	-
	TOTAL	99,240	89,715	62,500	42,458	62,500	62,500	62,500	62,500
TOTAL EMERGENCY PREPAREDNESS		99,240	89,715	62,500	42,458	62,500	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	14,673	14,673	14,131	14,673	14,673	14,673	14,673
100-5218-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-	-
	TOTAL	14,062	14,673	14,673	14,131	14,673	14,673	14,673	14,673
TOTAL SCHOOL CROSSING GUARDS		14,062	14,673	14,673	14,131	14,673	14,673	14,673	14,673
TOTAL POLICE DEPARTMENT		5,459,468	5,403,003	5,720,112	3,792,576	5,721,885	5,894,604	5,733,055	5,818,241



2019 City of Middleton Budget

EMS REVENUES	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
PUBLIC CHARGES FOR SERVICES								
100-4623-00 AMBULANCE SERVICE	-	-	-	-	-	-	-	-
100-4624-01 AMBULANCE BILLING REVENUE	932,329	948,952	938,741	590,731	942,414	942,414	959,245	959,245
TOTAL	932,329	948,952	938,741	590,731	942,414	942,414	959,245	959,245
SPECIAL FUND ACTIVITY								
100-4735-00 SERVICE CONTRACT COST SHARING	205,226	205,226	208,304	-	208,304	211,429	211,429	211,429
TOTAL	205,226	205,226	208,304	-	208,304	211,429	211,429	211,429
TOTAL EMS REVENUES	1,137,555	1,154,178	1,147,045	590,731	1,150,718	1,153,843	1,170,674	1,170,674



2019 City of Middleton Budget

EMERGENCY MEDICAL SERVICE

	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5230-110 SALARIES-FULL-TIME	86,041	85,333	88,305	62,355	88,305	88,305	88,305	95,808
100-5230-117 OVERTIME	110,400	151,969	129,628	104,797	144,000	130,524	125,874	121,193
100-5230-118 WAGE REIMBURSEMENT	-	(12)	-	-	-	-	-	-
100-5230-130 EMT WAGES	883,724	875,290	914,978	620,365	900,000	923,947	923,947	923,947
100-5230-131 EMT WAGES-LTE	44,198	36,645	33,174	32,984	36,000	39,180	39,180	39,180
100-5230-135 LONGEVITY	24,421	23,344	24,637	-	24,637	25,486	25,486	25,866
100-5230-140 TRAINING STIPENDS	-	-	-	-	-	-	-	-
100-5230-145 UNEMPLOYMENT WAGES	-	-	-	-	-	-	-	-
TOTAL	1,148,784	1,172,568	1,190,722	820,501	1,192,942	1,207,442	1,202,792	1,205,994
PERSONNEL BENEFITS								
100-5230-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5230-192 RETIREMENT	116,618	119,520	123,863	74,927	124,000	123,252	123,252	124,097
100-5230-193 FICA	86,060	85,485	91,072	60,790	90,000	92,369	92,369	92,972
100-5230-194 HEALTH INSURANCE	156,349	153,341	173,605	124,885	172,000	183,120	183,120	183,120
100-5230-195 DENTAL INSURANCE	23,197	21,818	24,335	17,096	24,000	25,977	25,977	25,977
100-5230-199 EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
TOTAL	382,224	380,164	412,875	277,697	410,000	424,718	424,718	426,166
OPERATING EXPENSES								
100-5230-210 OFFICE SUPPLIES	1,200	729	1,200	1,231	1,200	1,200	1,200	1,200
100-5230-220 MEDICAL SUPPLIES	30,000	43,811	33,000	27,236	36,000	36,000	36,000	36,000
100-5230-240 COMPUTER SOFTWARE & SUPPORT	8,400	9,646	8,400	5,303	8,000	8,400	8,400	8,400
100-5230-290 UNIFORMS	4,500	4,360	4,500	1,885	4,800	4,500	4,500	6,000
100-5230-310 OUTSIDE SERVICES	63,500	76,522	66,000	58,361	72,000	73,380	73,380	73,380
100-5230-340 BUILDINGS & GROUNDS MAINT	12,000	15,345	12,000	9,449	12,000	13,000	13,000	13,000
100-5230-410 VEHICLE & EQUIPMENT MAINTENANC	21,000	34,101	24,000	20,284	30,000	24,000	24,000	24,000
100-5230-420 MOTOR FUEL & LUBE	10,200	7,472	7,200	6,547	6,600	7,200	7,200	7,200
100-5230-440 TRAINING & DEVELOPMENT	33,000	33,121	33,000	25,270	33,000	33,000	33,000	33,000
100-5230-470 UTILITIES	28,600	28,717	27,300	19,393	26,000	26,000	26,000	26,000
100-5230-490 OTHER OPERATING EXPENSES	2,400	2,163	2,400	840	1,800	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	60,000	60,000	60,000
TOTAL	262,800	255,987	267,000	175,799	279,400	289,080	289,080	290,580
TOTAL EMERGENCY MEDICAL SERVICE	1,793,808	1,808,719	1,870,597	1,273,998	1,882,342	1,921,240	1,916,590	1,922,740



2019 City of Middleton Budget

BUILDING INSPECTION REVENUES

	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	LICENSES & PERMITS							
100-4431-00 PERMITS - BUILDING	295,000	335,829	295,000	260,173	350,000	295,000	300,000	300,000
100-4432-00 PERMITS - ELECTRICAL	70,000	58,085	70,000	51,725	80,000	70,000	70,000	70,000
100-4433-00 PERMITS - PLUMBING	70,000	60,732	70,000	42,054	70,000	70,000	70,000	70,000
100-4434-00 EROSION CONTROL PERMIT	10,000	5,050	10,000	7,500	10,000	10,000	10,000	10,000
TOTAL	445,000	459,696	445,000	361,452	510,000	445,000	450,000	450,000
TOTAL BUILDING INSPECTION REVENUES	445,000	459,696	445,000	361,452	510,000	445,000	450,000	450,000



2019 City of Middleton Budget

BUILDING INSPECTION

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
BUILDING INSPECTION									
WAGES									
100-5241-110	SALARIES-FULL-TIIME	263,077	260,425	250,199	170,812	250,199	258,350	247,695	252,649
100-5241-117	OVERTIME	1,000	-	1,015	-	1,015	1,015	1,015	1,035
100-5241-135	LONGEVITY	1,109	7,317	-	-	-	2,264	2,264	2,309
	TOTAL	265,186	267,742	251,214	170,812	251,214	261,629	250,974	255,993
PERSONNEL BENEFITS									
100-5241-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5241-192	RETIREMENT	16,401	17,248	15,425	8,747	15,425	16,439	16,439	16,768
100-5241-193	FICA	20,286	19,713	19,217	12,493	19,217	20,016	19,200	19,584
100-5241-194	HEALTH INSURANCE	56,604	46,386	43,230	29,722	43,230	45,606	45,606	45,606
100-5241-195	DENTAL INSURANCE	9,289	5,525	6,966	3,849	6,966	5,132	5,132	5,132
100-5241-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
	TOTAL	102,580	88,873	84,838	54,810	84,838	87,193	86,377	87,090
OPERATING EXPENSES									
100-5241-210	OFFICE SUPPLIES	300	295	300	-	300	300	300	300
100-5241-220	SUPPLIES & MATERIALS	2,256	2,351	2,256	345	2,256	2,256	2,256	2,256
100-5241-230	CREDIT CARD FEES	1,163	3,988	1,163	2,916	1,163	3,663	3,663	3,663
100-5241-260	ADVERTISING & PRINTING	1,000	770	1,000	-	1,000	1,000	1,000	1,000
100-5241-280	COMMUNICATIONS	2,000	3,329	2,000	2,192	2,000	2,000	2,000	2,000
100-5241-410	VEHICLE OPERATION & MAINT.	-	7,051	-	-	-	-	-	-
100-5241-420	MOTOR FUEL & LUBE	-	-	-	-	-	-	-	-
100-5241-440	TRAINING & DEVELOPMENT	310	676	1,225	996	1,225	1,225	1,225	1,225
100-5241-450	MILEAGE	3,000	2,046	3,000	2,292	3,000	3,000	3,000	3,000
100-5241-490	OTHER OPERATING EXPENSES	-	8,275	-	-	-	-	-	-
	TOTAL	10,029	28,778	10,944	8,741	10,944	13,444	13,444	13,444
TOTAL BUILDING INSPECTION		377,795	385,393	346,996	234,362	346,996	362,266	350,795	356,527
ELECTRICAL INSPECTION									
WAGES									
100-5242-110	SALARIES-FULL-TIME	-	-	-	-	-	-	-	-
100-5242-135	LONGEVITY	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS									
100-5242-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5242-192	RETIREMENT	-	-	-	-	-	-	-	-
100-5242-193	FICA	-	-	-	-	-	-	-	-
100-5242-194	HEALTH INSURANCE	-	-	-	-	-	-	-	-
100-5242-195	DENTAL INSURANCE	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
OPERATING EXPENSES									
100-5242-220	SUPPLIES & MATERIALS	188	218	188	-	188	188	188	188
100-5242-280	COMMUNICATIONS	-	-	-	-	-	-	-	-
100-5242-310	OUTSIDE SERVICES	2,500	160	1,200	-	1,200	1,200	1,200	1,200
100-5242-440	TRAINING & DEVELOPMENT	950	1,215	1,225	734	1,225	1,225	1,225	1,225
100-5242-450	MILEAGE	3,000	2,267	3,000	1,816	3,000	3,000	3,000	3,000
100-5242-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-	-
	TOTAL	6,638	3,860	5,613	2,550	5,613	5,613	5,613	5,613
TOTAL ELECTRICAL INSPECTION		6,638	3,860	5,613	2,550	5,613	5,613	5,613	5,613



2019 City of Middleton Budget

BUILDING INSPECTION	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
PLUMBING INSPECTION								
WAGES								
100-5243-110 SALARIES-FULL-TIME	-	-	-	-	-	-	-	-
100-5243-135 LONGEVITY	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS								
100-5243-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5243-192 RETIREMENT	-	-	-	-	-	-	-	-
100-5243-193 FICA	-	-	-	-	-	-	-	-
100-5243-194 HEALTH INSURANCE	-	-	-	-	-	-	-	-
100-5243-195 DENTAL INSURANCE	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-
OPERATING EXPENSES								
100-5243-220 SUPPLIES & MATERIALS	150	418	150	-	150	150	150	150
100-5243-280 COMMUNICATIONS	-	-	-	-	-	-	-	-
100-5243-310 OUTSIDE SERVICES	800	-	650	-	650	650	650	650
100-5243-440 TRAINING & DEVELOPMENT	723	631	1,050	289	1,050	1,050	1,050	1,050
100-5243-450 MILEAGE	2,967	2,280	3,000	1,422	3,000	3,000	3,000	3,000
100-5243-490 OTHER OPERATING EXPENSES	-	-	-	-	-	-	-	-
TOTAL	4,640	3,329	4,850	1,711	4,850	4,850	4,850	4,850
TOTAL PLUMBING INSPECTION	4,640	3,329	4,850	1,711	4,850	4,850	4,850	4,850
EROSION CONTROL								
OPERATING EXPENSES								
100-5244-990 OUTSIDE SERVICES - DANE COUNTY	16,000	23,158	18,000	13,209	18,000	18,000	18,000	18,000
TOTAL	16,000	23,158	18,000	13,209	18,000	18,000	18,000	18,000
TOTAL EROSION CONTROL	16,000	23,158	18,000	13,209	18,000	18,000	18,000	18,000
TOTAL BUILDING INSPECTION	405,073	415,741	375,459	251,833	375,459	390,729	379,258	384,990



2019 City of Middleton Budget

COMMUNITY SERVICES

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES									
100-5245-110	SALARIES-FULL-TIME	56,143	55,955	56,985	40,539	56,985	56,985	56,985	58,125
100-5245-135	LONGEVITY	1,685	-	1,709	-	1,709	3,419	3,419	3,487
	TOTAL	57,828	55,955	58,694	40,539	58,694	60,404	60,404	61,612
PERSONNEL BENEFITS									
100-5245-190	FRINGE BENEFITS	-	-	-	-	-	-	-	-
100-5245-192	RETIREMENT	-	-	-	-	-	-	-	-
100-5245-193	FICA	4,424	4,022	4,490	2,949	4,490	4,621	4,621	4,713
100-5245-194	HEALTH INSURANCE	14,151	14,075	14,410	9,907	14,410	15,202	15,202	15,202
100-5245-195	DENTAL INSURANCE	2,323	2,322	2,322	1,741	2,322	2,322	2,322	2,322
100-5245-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
	TOTAL	20,898	20,419	21,222	14,597	21,222	22,145	22,145	22,237
OPERATING EXPENSES									
100-5245-220	SUPPLIES & MATERIALS	6,300	6,714	6,300	4,089	6,300	6,300	6,300	6,300
100-5245-280	COMMUNICATIONS	-	-	-	-	-	-	-	-
100-5245-420	MOTOR FUEL & LUBE	3,800	3,460	3,800	2,768	3,800	3,800	3,800	3,800
100-5245-440	TRAINING & DEVELOPMENT	200	125	200	184	200	200	200	200
100-5245-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-	-
	TOTAL	10,300	10,298	10,300	7,041	10,300	10,300	10,300	10,300
TOTAL COMMUNITY SERVICES		89,026	86,673	90,216	62,177	90,216	92,849	92,849	94,149



2019 City of Middleton Budget

MIDDLETON FIRE DISTRICT

	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OPERATING EXPENSES							
100-5220-990 FIRE DISTRICT (CITY SHARE)	837,685	840,576	933,151	-	933,151	953,775	951,307	951,307
100-5220-991 FIRE DISTRICT CAPITAL CONTRIBU	190,650	147,472	190,650	-	190,650	190,650	190,650	190,650
TOTAL	1,028,335	988,048	1,123,801	-	1,123,801	1,144,425	1,141,957	1,141,957
TOTAL MIDDLETON FIRE DISTRICT	1,028,335	988,048	1,123,801	-	1,123,801	1,144,425	1,141,957	1,141,957



2019 City of Middleton Budget

PUBLIC FIRE PROTECTION	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OPERATING EXPENSES							
100-5221-990 HYDRANT RENTAL	485,000	437,391	438,000	-	438,000	438,000	245,243	245,243
TOTAL	485,000	437,391	438,000	-	438,000	438,000	245,243	245,243
TOTAL PUBLIC FIRE PROTECTION	485,000	437,391	438,000	-	438,000	438,000	245,243	245,243

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2019 City of Middleton Budget

PUBLIC WORKS REVENUE

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED REVENUE	RECOMMENDED BUDGET	APPROVED BUDGET
REFUSE & RECYCLING REVENUE									
100-4354-00	STATE & FEDERAL AID - RECYCLIN	52,345	55,145	55,145	55,138	55,138	55,145	55,145	55,145
	TOTAL	52,345	55,145	55,145	55,138	55,138	55,145	55,145	55,145
STREET LIGHTING REVENUE									
100-4371-00	COUNTY AID - SIGNALS	10,000	10,097	8,000	17,275	17,275	8,000	8,000	8,000
	TOTAL	10,000	10,097	8,000	17,275	17,275	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	5,000
	TOTAL	5,000	5,000	5,000	-	5,000	5,000	5,000	5,000
OTHER PUBLIC WORKS REVENUE									
100-4353-00	STATE AIDS-ROADS	1,065,811	1,063,506	1,109,327	840,481	1,120,640	1,109,327	1,116,569	1,116,569
100-4230-00	SA - STREET IMPROVEMENTS	-	49,048	-	145	9,000	7,000	7,000	7,000
100-4231-00	SA - SIDEWALK & CURB	75,000	50,677	50,000	213	60,000	50,000	50,000	50,000
100-4235-00	SA - INTEREST	-	844	-	111	1,000	-	-	-
100-4685-00	PUBLIC WORKS CHARGES	-	182	-	102	50	-	-	-
100-4690-00	RECYCLING CENTER REVENUE	10,000	14,734	10,000	13,346	15,000	14,000	14,000	14,000
100-4831-00	PW MATERIAL SALES	1,500	512	1,500	414	500	500	500	500
100-4833-04	POLAR EXPRESS TRACK LEASE	20,000	-	-	-	-	-	-	-
	TOTAL	1,172,311	1,179,504	1,170,827	854,811	1,206,190	1,180,827	1,188,069	1,188,069
TOTAL PUBLIC WORKS REVENUE		1,239,656	1,249,745	1,238,972	927,223	1,283,603	1,248,972	1,256,214	1,256,214



2019 City of Middleton Budget

PUBLIC WORKS

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
ENGINEERING & ADMINISTRATION									
WAGES									
100-5329-110	SALARIES-FULL-TIME	589,462	547,393	597,740	429,912	597,740	589,582	589,582	602,201
100-5329-117	OVERTIME	2,030	-	2,060	-	2,060	2,060	2,060	2,101
100-5329-118	COMPENSATION COST OF RECOVERY	-	-	-	-	-	-	-	-
100-5329-135	LONGEVITY	23,415	23,415	24,472	-	24,472	21,080	21,080	21,534
	TOTAL	614,907	570,807	624,272	429,912	624,272	612,722	612,722	625,836
PERSONNEL BENEFITS									
100-5329-190	FRINGE BENEFITS	-	-	-	5,848	-	-	-	-
100-5329-192	RETIREMENT	41,814	38,846	41,826	23,580	41,826	40,133	40,133	40,990
100-5329-193	FICA	47,040	42,100	47,757	32,081	47,757	46,873	46,873	47,873
100-5329-194	HEALTH INSURANCE	119,006	112,040	121,182	80,874	121,182	112,634	112,634	112,634
100-5329-195	DENTAL INSURANCE	18,093	16,294	18,023	12,373	18,023	15,698	15,698	15,698
	TOTAL	225,953	209,279	228,788	154,755	228,788	215,338	215,338	217,195
OPERATING EXPENSES									
100-5329-210	OFFICE SUPPLIES	1,000	910	1,000	494	1,000	1,000	1,000	1,000
100-5329-220	SUPPLIES & MATERIALS	2,000	1,974	2,000	3,098	3,600	2,000	2,000	2,000
100-5329-250	POSTAGE	1,000	992	1,000	-	1,000	1,000	1,000	1,000
100-5329-260	ADVERTISING & PRINTING	2,800	4,373	2,800	2,198	3,600	3,800	3,800	3,800
100-5329-280	COMMUNICATIONS	6,000	6,093	6,000	4,502	6,500	6,500	6,500	6,500
100-5329-310	OUTSIDE SERVICES	2,000	584	2,000	333	1,000	2,000	2,000	2,000
100-5329-410	EQUIPMENT MAINTENANCE	7,500	7,206	7,500	2,399	7,500	7,500	7,500	7,500
100-5329-420	MOTOR FUEL & LUBE	-	-	-	-	-	-	-	-
100-5329-422	FUEL	1,250	639	1,900	1,024	1,500	1,900	1,900	1,900
100-5329-440	TRAINING & DEVELOPMENT	1,500	1,660	2,500	2,383	2,500	3,500	3,500	3,500
100-5329-450	MILEAGE	-	-	-	273	273	-	-	-
100-5329-490	OTHER OPERATING EXPENSES	200	25	200	5	20	200	200	200
100-5314-220	SUPPLIES & MATERIALS: PPE	4,900	5,972	4,900	5,071	4,900	5,400	5,400	5,400
	TOTAL	30,150	30,428	31,800	21,780	33,393	34,800	34,800	34,800
TOTAL ENGINEERING & ADMINISTRATION		871,010	810,515	884,860	606,446	886,453	862,860	862,860	877,831



2019 City of Middleton Budget

PUBLIC WORKS

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
STREET CREW									
WAGES									
100-5359-110	SALARIES-FULL-TIME	434,673	432,446	492,136	346,080	492,136	492,135	492,135	504,051
100-5359-111	LTE's	12,000	16,146	12,000	11,702	12,000	24,800	12,000	23,686
100-5359-117	OVERTIME	34,255	18,924	34,769	13,453	34,769	34,769	34,769	35,464
100-5359-118	REIMBURSEABLE WAGES	-	-	-	-	-	-	-	-
100-5359-135	LONGEVITY	13,557	13,558	14,898	-	14,868	15,945	15,945	16,282
	TOTAL	494,485	481,074	553,803	371,235	553,773	567,649	554,849	579,483
PERSONNEL BENEFITS									
100-5359-192	RETIREMENT	31,653	31,652	36,301	30,541	36,301	35,557	35,557	36,404
100-5359-193	FICA	35,609	35,281	42,365	27,526	42,365	43,426	42,446	44,330
100-5359-194	HEALTH INSURANCE	104,855	105,382	121,182	76,925	121,182	118,854	118,854	118,854
100-5359-195	DENTAL INSURANCE	14,559	13,484	16,880	10,792	16,880	15,144	15,144	15,144
	TOTAL	186,676	185,800	216,728	145,784	216,728	212,981	212,001	214,732
OPERATING EXPENSES									
100-5331-220	SUPPLIES & MATERIALS	50,000	49,474	50,000	22,119	50,000	50,000	50,000	50,000
100-5331-280	COMMUNICATIONS	500	368	500	318	600	500	500	-
100-5331-310	OUTSIDE SERVICES	-	-	5,000	-	6,900	-	-	-
100-5359-280	COMMUNICATIONS	300	654	300	355	300	300	300	800
100-5359-440	TRAINING & DEVELOPMENT	500	-	500	715	800	1,000	1,000	1,000
100-5359-490	OTHER OPERATING EXPEN.	800	783	800	482	500	800	800	800
	TOTAL	52,100	51,280	57,100	23,989	59,100	52,600	52,600	52,600
TOTAL STREET CREW		733,261	718,153	827,631	541,009	829,601	833,230	819,450	846,815
FLEET MAINTENANCE									
WAGES									
100-5311-110	SALARIES-FULL-TIME	122,806	122,309	125,365	95,723	125,365	165,927	125,365	128,280
100-5311-111	LTE	10,800	3,494	10,800	-	10,800	-	10,800	10,800
100-5311-117	OVERTIME	3,045	174	3,091	-	3,091	3,091	3,091	3,153
100-5311-118	COMPENSATION COST RECOVERY	(10,000)	(13,382)	(10,000)	(6,253)	(10,000)	(10,000)	(10,000)	(10,000)
100-5311-135	LONGEVITY	3,224	3,223	3,954	-	3,954	3,954	3,954	4,037
	TOTAL	129,875	115,819	133,210	89,470	133,210	162,972	133,210	136,270
PERSONNEL BENEFITS									
100-5311-190	FRINGE BENEFITS	-	-	-	-	-	-	-	-
100-5311-192	RETIREMENT	8,777	8,714	8,871	(6,122)	8,871	11,330	8,673	8,873
100-5311-193	FICA	10,534	9,614	9,922	7,168	9,922	14,025	10,922	11,155
100-5311-194	HEALTH INSURANCE	28,302	28,150	28,820	19,814	28,820	45,606	30,404	30,404
100-5311-195	DENTAL INSURANCE	4,644	4,529	4,644	2,965	4,644	6,966	4,644	4,644
	TOTAL	52,257	51,007	52,257	23,826	52,257	77,927	54,643	55,076
OPERATING EXPENSES									
100-5311-220	SUPPLIES & MATERIALS	1,500	1,275	1,500	303	1,500	1,500	1,500	1,500
100-5311-280	COMMUNICATIONS	1,000	1,033	1,000	340	500	500	500	500
100-5311-410	EQUIPMENT MAINTENANCE	110,000	126,106	110,000	66,959	110,000	110,000	110,000	110,000
100-5311-422	FUEL	47,000	35,288	41,500	35,174	46,500	48,500	41,500	41,500
100-5311-440	TRAINING & DEVELOPMENT	3,750	-	3,750	210	3,750	250	250	250
100-5311-490	OTHER OPERATING EXPEN.	300	25	300	65	150	300	300	300
100-5313-220	SUPPLIES & MATERIALS	-	-	-	59,593	-	-	-	-
100-5313-410	PARTS	-	-	-	35,458	-	-	-	-
100-5313-420	LUBRICANTS	-	-	-	5,895	-	-	-	-
	TOTAL	163,550	163,726	158,050	203,998	162,400	161,050	154,050	154,050
TOTAL FLEET MAINTENANCE		345,682	330,551	343,517	317,294	347,867	401,949	341,903	345,396



2019 City of Middleton Budget

PUBLIC WORKS

	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
CITY GARAGE								
OPERATING EXPENSES								
100-5312-220 SUPPLIES & MATERIALS	14,000	16,115	14,000	9,582	14,000	14,000	14,000	14,000
100-5312-250 POSTAGE	-	-	-	-	-	-	-	-
100-5312-270 TELEPHONE	-	-	-	-	-	-	-	-
100-5312-280 COMMUNICATIONS	-	-	-	-	-	-	-	-
100-5312-310 OUTSIDE SERVICES	5,300	4,250	6,100	4,133	6,100	6,100	6,100	6,100
100-5312-410 EQUIPMENT REPAIR & MAINT	5,500	7,702	6,350	9,915	10,000	8,500	8,500	8,500
100-5312-440 TRAINING	-	-	-	-	-	-	-	-
100-5312-470 UTILITIES	66,000	45,969	66,000	35,136	55,000	56,000	56,000	56,000
100-5312-490 OTHER OPERATING EXPENSES	5,220	5,220	5,220	5,953	5,220	5,220	5,220	5,220
TOTAL	96,020	79,255	97,670	64,720	90,320	89,820	89,820	89,820
TOTAL CITY GARAGE	96,020	79,255	97,670	64,720	90,320	89,820	89,820	89,820
STREET CLEANING								
OPERATING EXPENSES								
100-5334-220 SUPPLIES & MATERIALS	5,000	5,236	5,000	6,194	5,000	5,000	5,000	5,000
100-5334-310 OUTSIDE SERVICES	3,500	3,738	4,000	2,279	4,000	4,000	4,000	4,000
100-5334-470 UTILITIES	100	45	100	-	80	100	100	100
TOTAL	8,600	9,019	9,100	8,473	9,080	9,100	9,100	9,100
TOTAL STREET CLEANING	8,600	9,019	9,100	8,473	9,080	9,100	9,100	9,100
SNOW & ICE REMOVAL								
OPERATING EXPENSES								
100-5335-220 SUPPLIES & MATERIALS	90,000	92,759	90,000	81,374	86,000	90,000	90,000	90,000
100-5335-325 REIMBURSEMENTS	(7,500)	(13,457)	(7,500)	(9,928)	(9,327)	(7,500)	(7,500)	(7,500)
100-5335-310 OUTSIDE SERVICES	-	-	-	-	-	16,000	-	-
TOTAL	82,500	79,302	82,500	71,446	76,673	98,500	82,500	82,500
TOTAL SNOW & ICE REMOVAL	82,500	79,302	82,500	71,446	76,673	98,500	82,500	82,500
TRAFFIC SIGNALS, SIGNS & MARKINGS								
OPERATING EXPENSES								
100-5333-310 OUTSIDE SERVICES	-	-	-	-	-	-	-	-
100-5333-410 EQUIPMENT MAINTENANCE	-	-	-	-	-	-	-	-
100-5340-220 SUPPLIES & MATERIALS	2,500	2,938	2,500	489	2,000	2,500	2,500	2,500
100-5340-310 OUTSIDE SERVICES	3,000	27,560	3,000	1,866	3,000	3,000	3,000	3,000
100-5340-325 REIMBURSEABLE DAMAGE CLAIMS	(25,000)	(43,279)	(30,000)	(19,468)	(30,000)	(30,000)	(30,000)	(30,000)
100-5340-410 EQUIPMENT MAINTENANCE	25,000	28,707	30,000	16,561	20,000	30,000	30,000	30,000
100-5340-470 UTILITIES	19,000	14,825	20,000	9,875	16,000	17,000	17,000	17,000
100-5340-800 CAPITAL OUTLAY	2,000	4,692	2,000	-	2,000	2,000	2,000	2,000
100-5341-220 SUPPLIES & MATERIALS	35,000	38,873	35,000	36,011	38,000	40,000	35,000	35,000
100-5341-280 COMMUNICATIONS	-	(421)	-	-	-	-	-	-
100-5341-310 OUTSIDE SERVICES	5,000	-	5,000	4,759	4,000	5,000	5,000	5,000
100-5341-325 REIMBURSEABLE DAMAGE CLAIMS	-	(1,250)	-	-	-	-	-	-
TOTAL	66,500	72,645	67,500	50,094	55,000	69,500	64,500	64,500
TOTAL TRAFFIC SIGNALS, SIGNS & MARKINGS	66,500	72,645	67,500	50,094	55,000	69,500	64,500	64,500



2019 City of Middleton Budget

PUBLIC WORKS	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
STREET LIGHTING								
OPERATING EXPENSES								
100-5342-220 SUPPLIES & MATERIALS	1,200	8,949	2,000	7,186	8,000	6,000	6,000	6,000
100-5342-310 OUTSIDE SERVICES	8,000	10,731	8,000	1,644	2,000	8,000	8,000	8,000
100-5342-325 REIMBURSEABLE DAMAGE CLAIMS	-	-	-	-	-	-	-	-
100-5342-470 UTILITIES	123,000	117,630	123,000	79,633	122,000	123,000	123,000	123,000
100-5342-490 OTHER OPERATING EXPENSES	-	-	-	-	-	-	-	-
100-5342-800 CAPITAL OUTLAY	3,500	4,742	8,000	-	8,000	8,000	8,000	8,000
TOTAL	135,700	142,052	141,000	88,463	140,000	145,000	145,000	145,000
TOTAL STREET LIGHTING	135,700	142,052	141,000	88,463	140,000	145,000	145,000	145,000
TREE & BRUSH REMOVAL								
OPERATING EXPENSES								
100-5343-220 SUPPLIES & MATERIALS	1,500	1,280	1,500	137	1,200	1,500	1,500	1,500
100-5343-490 OTHER OPERATING EXPENSES	-	-	-	-	-	-	-	-
TOTAL	1,500	1,280	1,500	137	1,200	1,500	1,500	1,500
TOTAL TREE & BRUSH REMOVAL	1,500	1,280	1,500	137	1,200	1,500	1,500	1,500
SIDEWALK MAINTENANCE								
OPERATING EXPENSES								
100-5344-310 OUTSIDE SERVICES	140,000	132,727	140,000	33,866	140,000	140,000	140,000	140,000
TOTAL	140,000	132,727	140,000	33,866	140,000	140,000	140,000	140,000
TOTAL SIDEWALK MAINTENANCE	140,000	132,727	140,000	33,866	140,000	140,000	140,000	140,000
STORM SEWERS								
OPERATING EXPENSES								
100-5345-220 SUPPLIES & MATERIALS	14,000	9,880	15,000	25,979	17,500	17,500	15,000	15,000
100-5345-310 OUTSIDE SERVICES	40,000	40,241	40,000	13,503	40,000	40,000	40,000	40,000
TOTAL	54,000	50,121	55,000	39,482	57,500	57,500	55,000	55,000
TOTAL STORM SEWERS	54,000	50,121	55,000	39,482	57,500	57,500	55,000	55,000
WATER RESROUCES								
OPERATING EXPENSES								
100-5618-310 OUTSIDE SERVICES	21,159	21,153	21,439	21,438	21,438	25,080	25,080	25,080
100-5618-490 STORM WATER MANAGEMENT PLAN	-	-	-	-	-	-	-	-
100-5618-500 OTHER STORM WATER EXPENSES	-	-	-	-	-	-	-	-
TOTAL	21,159	21,153	21,439	21,438	21,438	25,080	25,080	25,080
TOTAL WATER RESROUCES	21,159	21,153	21,439	21,438	21,438	25,080	25,080	25,080
TOTAL PUBLIC WORKS DEPARTMENT	2,555,932	2,446,773	2,671,717	1,842,867	2,655,132	2,734,039	2,636,713	2,682,542



2019 City of Middleton Budget

	2017		2018			2019			
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
REFUSE & RECYCLING COLLECTION									
LANDFILL									
OPERATING EXPENSES									
100-5363-310	OUTSIDE SERVICES	116,330	115,830	93,270	93,280	93,270	93,740	93,740	93,740
100-5363-990	LANDFILL	-	-	-	(10)	-	-	-	-
	TOTAL	116,330	115,830	93,270	93,270	93,270	93,740	93,740	93,740
TOTAL LANDFILL		116,330	115,830	93,270	93,270	93,270	93,740	93,740	93,740
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	522,000	511,747	535,000	350,836	530,000	545,000	545,000	545,000
100-5562-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-	-
	TOTAL	522,000	511,747	535,000	350,836	530,000	545,000	545,000	545,000
TOTAL REFUSE COLLECTION		522,000	511,747	535,000	350,836	530,000	545,000	545,000	545,000
RECYCLING COLLECTION									
WAGES									
100-5365-110	SALARIES-FULL-TIME	9,000	6,607	9,094	5,205	9,000	9,095	9,095	9,277
	TOTAL	9,000	6,607	9,094	5,205	9,000	9,095	9,095	9,277
PERSONNEL BENEFITS									
100-5365-190	FRINGE BENEFITS	-	-	-	-	-	-	-	-
100-5365-193	FICA	689	486	695	316	695	696	696	710
	TOTAL	689	486	695	316	695	696	696	710
OPERATING EXPENSES									
100-5365-210	SUPPLIES	-	36	-	-	-	-	-	-
100-5365-260	ADVERTISING, PRINTING, PUBLISH	-	-	-	-	-	-	-	-
100-5365-280	COMMUNICATIONS	-	-	-	1	-	-	-	-
100-5365-310	OUTSIDE SERVICES	256,000	248,360	268,000	174,162	265,500	275,000	275,000	275,000
100-5365-325	REIMBURSEMENT	-	-	-	-	-	-	-	-
100-5365-440	TRAINING & DEVELOPMENT	-	-	-	-	-	-	-	-
100-5365-490	OTHER OPERATING EXPENSES	12,000	18,735	18,000	12,435	17,000	19,000	19,000	19,000
	TOTAL	268,000	267,131	286,000	186,599	282,500	294,000	294,000	294,000
TOTAL RECYCLING COLLECTION		277,689	274,225	295,789	192,120	292,195	303,791	303,791	303,987
TOTAL REFUSE & RECYCLING COLLECTION		916,019	901,801	924,059	636,226	915,465	942,531	942,531	942,727



2019 City of Middleton Budget

SENIOR CENTER REVENUES	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
INTERGOVERNMENTAL REVENUE								
100-4373-00 COUNTY AID - SENIOR CITIZENS	51,000	56,862	51,000	39,270	58,905	60,581	60,581	60,581
TOTAL	51,000	56,862	51,000	39,270	51,000	60,581	60,581	60,581
PUBLIC CHARGES FOR SERVICES								
100-4661-00 SENIOR CITIZEN PROGRAM REVENUE	2,000	1,712	2,000	2,375	3,500	4,000	4,000	4,000
100-4662-00 SR CENTER TRIP REVENUE	3,000	14,135	15,000	11,140	27,000	15,000	15,000	15,000
100-4663-00 SR. CENTER CLASSES REVENUE	10,700	16,229	10,700	8,992	11,000	10,700	10,700	10,700
100-4664-00 SENIOR CENTER MISC REVENUE	4,000	4,220	4,000	3,576	4,000	4,000	4,000	4,000
TOTAL	19,700	36,296	31,700	26,083	19,700	33,700	33,700	33,700
TOTAL SENIOR CENTER REVENUES	70,700	93,158	82,700	65,353	70,700	94,281	94,281	94,281



2019 City of Middleton Budget

SENIOR CENTER

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES									
100-5516-110	SALARIES-FULL-TIME	209,452	208,899	215,092	147,342	215,092	209,976	209,976	214,176
100-5516-111	PART-TIME PERM.	83,368	90,229	74,376	64,467	74,376	94,266	89,326	91,481
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	10,033	10,033	10,856	5,112	10,856	6,849	6,849	6,990
	TOTAL	295,573	309,161	293,044	216,921	295,573	303,811	298,871	305,367
PERSONNEL BENEFITS									
100-5516-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5516-192	RETIREMENT	20,390	19,927	19,744	10,706	19,744	19,934	19,934	20,358
100-5516-193	FICA	23,169	22,536	22,975	15,895	22,975	23,800	23,421	23,918
100-5516-194	HEALTH INSURANCE	45,696	42,823	46,526	27,395	46,526	49,064	49,064	49,064
100-5516-195	DENTAL INSURANCE	7,594	6,237	6,414	4,200	6,414	6,411	6,411	6,411
100-5516-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
	TOTAL	96,849	91,524	95,659	58,197	96,849	99,209	98,830	99,751
OPERATING EXPENSES									
100-5516-210	OFFICE SUPPLIES	3,849	5,829	3,849	4,637	3,849	6,349	6,349	6,349
100-5516-250	POSTAGE	5,732	5,811	5,732	5,391	5,732	5,732	5,732	5,732
100-5516-260	ADVERTISING, PRINTING, PUBLISH	5,200	9,953	5,200	6,129	5,200	5,200	5,200	5,200
100-5516-280	COMMUNICATIONS	1,450	1,420	1,450	851	1,450	2,450	2,450	2,450
100-5516-310	TRIPS	3,000	16,837	15,000	18,416	15,000	15,000	15,000	15,000
100-5516-320	PROGRAMS	1,855	3,458	1,855	5,064	5,000	3,855	3,855	3,855
100-5516-330	CLASSES	6,500	9,722	6,500	9,744	8,000	6,500	6,500	6,500
100-5516-335	VOLUNTEER EXPENSES	1,815	1,820	1,815	1,060	1,815	1,815	1,815	1,815
100-5516-340	BUILDINGS & GROUNDS MAINT	18,670	18,193	18,670	17,371	18,670	18,670	18,670	18,670
100-5516-410	EQUIPMENT MAINTENANCE	2,500	8,874	6,000	6,864	6,000	6,000	6,000	6,000
100-5516-440	TRAINING & DEVELOPMENT	1,986	1,006	1,986	1,119	1,986	1,986	1,986	1,986
100-5516-450	MILEAGE	942	1,109	942	656	942	942	942	942
100-5516-470	UTILITIES	24,900	24,260	24,900	16,640	24,900	24,900	24,900	24,900
100-5516-480	DINING CENTER EXPENSES	3,200	5,036	3,200	3,545	3,200	3,200	3,200	3,200
100-5516-490	OTHER OPERATING EXPENSES	1,464	1,742	1,464	4,251	1,464	1,464	1,464	1,464
	TOTAL	83,063	115,070	98,563	101,737	95,123	104,063	104,063	104,063
TOTAL SENIOR CENTER		475,485	515,756	487,266	376,855	487,545	507,083	501,764	509,181



2019 City of Middleton Budget

RECREATION REVENUE

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
AQUATIC CENTER REVENUE									
100-4673-03	AQUATIC PROGRAM REVENUE	58,000	75,350	58,000	74,195	75,000	70,000	70,000	70,000
100-4673-04	SWIMPOOL	-	1,242	-	(1,242)	-	-	-	-
100-4673-05	DAILY AQUATIC ADMISSIONS	75,000	91,412	75,000	93,689	94,000	90,000	90,000	90,000
100-4673-06	AQUATIC CONCESSION REVENUE	31,248	28,549	31,248	29,758	30,000	31,248	31,248	31,248
100-4673-07	POOL RESERVATIONS	-	-	-	-	-	-	-	-
100-4673-08	AQUATIC MEMBERSHIPS	38,000	42,144	38,000	43,344	44,000	35,000	35,000	35,000
	TOTAL	202,248	238,697	202,248	239,744	243,000	226,248	226,248	226,248
SUMMER RECREATION REVENUE									
100-4674-01	SUMMER RECREATION	47,500	46,389	47,500	69,601	70,000	105,000	105,000	105,000
	TOTAL	47,500	46,389	47,500	69,601	70,000	105,000	105,000	105,000
FALL-WINTER-SPRING RECREATION REVENUE									
100-4674-02	FALL-WINTER-SPRING RECREATION	47,000	58,107	47,000	30,524	40,000	-	-	-
100-4674-03	SPONSORSHIP & FUNDRAISERS	1,200	1,375	1,200	700	700	1,200	1,200	1,200
100-4674-04	EVENT/TRIP REVENUE	-	-	-	-	-	-	-	-
	TOTAL	48,200	59,482	48,200	31,224	40,700	1,200	1,200	1,200
HUBBARD ACTIVITY CENTER									
100-4674-05	HUBBARD ART CENTER PROGRAM RE	47,982	60,828	47,982	59,722	62,500	60,000	60,000	60,000
	TOTAL	47,982	60,828	47,982	59,722	62,500	60,000	60,000	60,000
TOTAL RECREATION REVENUE		345,930	405,395	345,930	400,291	416,200	392,448	392,448	392,448



2019 City of Middleton Budget

RECREATION

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
RECREATION ADMINISTRATION									
WAGES									
100-5530-110	SALARIES-FULL-TIME	148,672	148,287	153,514	113,111	153,514	168,860	153,650	170,987
100-5530-120	LTE'S	-	-	-	-	-	-	-	-
100-5530-135	LONGEVITY	1,170	1,171	1,995	-	1,995	2,482	2,329	2,413
	TOTAL	149,842	149,457	155,509	113,111	155,509	171,342	155,979	173,400
PERSONNEL BENEFITS									
100-5530-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5530-192	RETIREMENT	10,189	10,182	10,409	5,743	10,409	11,224	10,217	11,318
100-5530-193	FICA	11,463	11,237	11,884	8,516	11,884	13,108	11,932	13,262
100-5530-194	HEALTH INSURANCE	19,949	19,832	28,820	13,784	28,820	21,422	21,422	21,422
100-5530-195	DENTAL INSURANCE	5,234	5,233	6,966	3,925	6,966	5,233	5,233	5,233
100-5530-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
	TOTAL	46,835	46,484	58,079	31,967	58,079	50,987	48,804	51,235
OPERATING EXPENSES									
100-5530-210	OFFICE SUPPLIES	3,115	441	3,115	184	-	2,000	2,000	2,000
100-5530-220	SUPPLIES/MATERIALS (REC DESK)	2,900	2,900	2,900	3,100	3,100	3,100	3,100	3,100
100-5530-260	ADVERTISING & PRINTING	16,800	25,390	16,800	18,445	25,000	25,000	25,000	25,000
100-5530-280	COMMUNICATIONS	964	959	985	393	985	985	985	985
100-5530-440	TRAINING & DEVELOPMENT	2,500	2,274	3,000	869	3,000	3,000	3,000	3,000
100-5530-470	UTILITIES	-	-	-	-	-	-	-	-
	TOTAL	26,279	31,963	26,800	22,990	32,085	34,085	34,085	34,085
TOTAL RECREATION ADMINISTRATION		222,956	227,905	240,388	168,069	245,673	256,414	238,868	258,720
RECREATION									
WAGES									
100-5531-114	SEASONAL	35,000	25,385	45,000	45,612	50,000	50,000	50,000	50,000
100-5531-120	WAGES	-	-	-	-	-	-	-	-
	TOTAL	35,000	25,385	45,000	45,612	50,000	50,000	50,000	50,000
PERSONNEL BENEFITS									
100-5531-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5531-192	RETIREMENT	-	-	-	-	-	-	-	-
100-5531-193	FICA	2,700	2,087	3,443	3,520	3,825	3,826	3,826	3,826
	TOTAL	2,700	2,087	3,443	3,520	3,825	3,826	3,826	3,826
OPERATING EXPENSES									
100-5531-220	SUPPLIES & MATERIALS	7,000	6,319	11,000	13,108	14,000	14,000	14,000	14,000
100-5531-310	OUTSIDE SERVICES	4,988	2,844	9,000	7,743	11,000	11,000	11,000	11,000
100-5531-480	SCHOOL FACILITY RENTALS	1,500	399	4,500	1,054	2,000	2,000	2,000	2,000
100-5531-500	EVENT/TRIP EXPENDITURES	-	-	-	-	-	-	-	-
	TOTAL	13,488	9,562	24,500	21,904	27,000	27,000	27,000	27,000
TOTAL RECREATION		51,188	37,034	72,943	71,037	80,825	80,826	80,826	80,826



2019 City of Middleton Budget

RECREATION		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
							BUDGET	BUDGET	BUDGET
AQUATIC CENTER									
WAGES									
100-5542-114	SEASONAL	135,690	130,138	135,690	90,442	96,000	105,000	105,000	105,000
100-5542-120	WAGES	-	-	-	-	-	-	-	-
100-5543-114	SEASONAL: CONCESSIONS	24,630	23,202	24,630	26,442	28,000	28,000	28,000	28,000
100-5544-114	SEASONAL: SWIM INSTRUCTORS	-	1,401	1,000	27,387	27,000	28,000	28,000	28,000
	TOTAL	160,320	154,742	161,320	144,272	151,000	161,000	161,000	161,000
PERSONNEL BENEFITS									
100-5542-189	WORK PERM. REIMBURSEMENTS	400	260	400	130	130	200	200	200
100-5542-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5542-192	RETIREMENT	-	4	-	-	-	-	-	-
100-5542-193	FICA	11,109	9,947	10,380	6,919	7,344	8,032	8,032	8,032
100-5543-193	FICA: CONCESSIONS	1,425	1,775	1,884	2,015	2,142	2,142	2,142	2,142
100-5544-193	FICA: SWIM INSTRUCTORS	-	107	-	2,126	2,065	2,066	2,066	2,066
	TOTAL	12,934	12,094	12,664	11,190	11,681	12,440	12,440	12,440
OPERATING EXPENSES									
100-5542-200	FEES	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296
100-5542-210	OFFICE SUPPLIES	2,946	-	2,946	305	300	-	-	-
100-5542-220	SUPPLIES & MATERIALS	9,810	9,716	9,810	8,415	9,510	9,810	9,810	9,810
100-5542-221	CONCESSION MERCHANDISE	16,500	16,192	16,500	17,247	16,500	16,500	16,500	16,500
100-5542-310	OUTSIDE SERVICES	32,340	28,811	32,340	20,457	24,000	25,000	25,000	25,000
100-5542-410	REPAIR & MAINTENANCE	10,000	7,285	10,000	7,178	10,000	10,000	10,000	10,000
100-5542-440	TRAINING & DEVELOPMENT	1,839	1,190	2,000	1,973	1,973	2,000	2,000	2,000
100-5542-470	UTILITIES	42,001	35,846	35,000	31,310	35,000	35,000	35,000	35,000
100-5542-480	CHEMICALS	-	25	-	-	-	-	-	-
100-5542-500	EVENT/TRIP EXPENDITURES	500	430	500	287	-	500	500	500
	TOTAL	117,232	100,791	110,392	88,469	98,579	100,106	100,106	100,106
TOTAL AQUATIC CENTER		290,486	267,626	284,376	243,931	261,260	273,546	273,546	273,546
TOTAL RECREATION DEPARTMENT		601,087	563,937	597,707	483,096	587,758	610,786	593,240	613,092



2019 City of Middleton Budget

HUBBARD ACTIVITY CENTER

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES									
100-5533-120	WAGES	10,000	4,315	5,185	6,268	7,500	7,500	7,500	7,500
	TOTAL	10,000	4,315	5,185	6,268	7,500	7,500	7,500	7,500
PERSONNEL BENEFITS									
100-5533-193	FICA	765	758	397	479	573	575	575	575
	TOTAL	765	758	397	479	573	575	575	575
OPERATING EXPENSES									
100-5533-220	SUPPLIES & MATERIALS	2,951	3,233	3,200	3,423	3,000	3,200	3,200	3,200
100-5533-310	OUTSIDE SERVICES	17,946	48,330	30,000	32,860	30,000	30,000	30,000	30,000
100-5533-480	RENT PAYMT TO CDA	8,000	7,016	8,000	5,776	7,600	8,000	8,000	8,000
100-5533-491	JANITORIAL SERVICES	1,200	1,350	1,200	700	1,200	-	-	-
	TOTAL	30,097	59,929	42,400	42,759	41,800	41,200	41,200	41,200
TOTAL HUBBARD ACTIVITY CENTER		40,862	65,001	47,982	49,506	49,873	49,275	49,275	49,275



2019 City of Middleton Budget

TRANSIT	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OPERATING EXPENSES							
100-5355-220 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-
100-5355-800 CAPITAL OUTLAY	-	-	-	-	-	-	-	-
100-5355-990 TRANSIT	430,101	416,520	424,891	315,162	420,000	466,469	424,891	424,891
100-5355-992 PAYMENT TO MPO	5,683	5,683	-	-	-	5,683	-	-
TOTAL	435,784	422,203	424,891	315,162	420,000	472,152	424,891	424,891
TOTAL TRANSIT	435,784	422,203	424,891	315,162	420,000	472,152	424,891	424,891

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2019 City of Middleton Budget

PLANNING REVENUES	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
LICENSES & PERMITS								
100-4440-00 ZONING	2,000	3,325	2,000	1,500	2,000	2,000	2,000	2,000
TOTAL	2,000	3,325	2,000	1,500	2,000	2,000	2,000	2,000
PUBLIC CHARGES FOR SERVICES								
100-4684-00 PLAN COMMISION CHARGES	17,000	13,025	12,000	14,325	16,000	12,000	12,000	12,000
TOTAL	17,000	13,025	12,000	14,325	16,000	12,000	12,000	12,000
MISCELLANEOUS REVENUES								
100-4845-00 ZONING PERMIT FEES	25,000	15,704	18,000	13,917	22,000	18,000	18,000	18,000
100-4845-01 ZONING LETTER	600	680	600	345	425	600	600	600
TOTAL	25,600	16,384	18,600	14,262	22,425	18,600	18,600	18,600
TOTAL PLANNING REVENUES	44,600	32,734	32,600	30,087	40,425	32,600	32,600	32,600



2019 City of Middleton Budget

PLANNING

	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5631-110 SALARIES-FULL-TIME	241,424	240,787	247,443	184,965	247,443	301,767	247,479	253,487
100-5631-111 INTERN	8,400	8,781	12,667	3,778	3,778	12,480	12,480	8,480
100-5631-112 PART-TIME WAGES	-	-	21,860	-	15,000	-	27,144	33,107
100-5631-118 WAGE REIMBURSEMENTS	-	-	-	-	-	-	-	-
TOTAL	249,824	249,568	281,970	188,743	266,221	314,247	287,103	295,074
PERSONNEL BENEFITS								
100-5631-135 LONGEVITY	10,030	10,030	11,668	-	11,668	11,773	11,773	12,040
100-5631-190 FRINGE BENEFITS	-	-	-	-	-	-	-	-
100-5631-192 RETIREMENT	17,915	18,231	18,840	9,831	18,840	23,132	19,576	22,185
100-5631-193 FICA	20,155	19,451	22,465	13,753	22,465	24,941	22,864	23,798
100-5631-194 HEALTH INSURANCE	42,453	42,225	43,230	29,722	43,230	60,808	45,606	45,606
100-5631-195 DENTAL INSURANCE	5,136	5,132	5,133	3,849	5,133	7,454	5,132	5,132
100-5631-199 EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
TOTAL	95,689	95,069	101,336	57,154	101,336	128,108	104,951	108,761
OPERATING EXPENSES								
100-5631-210 OFFICE SUPPLIES	2,300	1,661	2,300	1,406	2,300	2,300	2,300	2,300
100-5631-260 ADVERTISING & PRINTING	3,950	3,262	3,950	2,733	3,950	3,950	3,950	3,950
100-5631-280 COMMUNICATIONS	1,100	1,075	1,100	322	500	-	-	-
100-5631-310 OUTSIDE SERVICES	12,500	12,500	3,000	1,689	1,500	3,000	3,000	3,000
100-5631-320 PROFESSIONAL SERVICES	-	-	500	-	-	500	500	500
100-5631-440 TRAINING	3,000	2,997	3,000	2,979	3,000	6,000	6,000	6,000
100-5631-490 OTHER OPERATING EXPENSES	100	269	500	-	-	500	500	500
TOTAL	22,950	21,763	14,350	9,129	11,250	16,250	16,250	16,250
TOTAL PLANNING	368,463	366,400	397,656	255,026	378,807	458,605	408,304	420,085



2019 City of Middleton Budget

PUBLIC LANDS

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES									
100-5520-110	SALARIES-FULL-TIME	442,849	427,984	434,761	307,592	417,896	434,761	440,511	450,139
100-5520-114	WAGE RESERVE	-	-	-	-	-	-	-	-
100-5520-117	OVERTIME	3,045	4,000	3,091	2,366	3,091	3,091	3,091	3,153
100-5520-120	LTE'S	108,514	79,664	108,514	89,829	108,514	136,594	108,514	120,590
	TOTAL	554,408	511,648	546,366	399,786	529,501	574,446	552,116	573,882
PERSONNEL BENEFITS									
100-5520-135	LONGEVITY	12,444	12,443	14,384	4,735	12,594	12,594	12,594	12,857
100-5520-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	-	-
100-5520-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5520-192	RETIREMENT	31,167	30,169	30,300	16,734	29,504	29,504	29,880	30,121
100-5520-193	FICA	35,958	37,610	42,898	30,946	42,760	44,909	43,200	44,406
100-5520-194	HEALTH INSURANCE	99,057	79,973	100,870	48,277	91,212	91,212	91,212	91,212
100-5520-195	DENTAL INSURANCE	10,996	10,400	10,992	7,702	9,017	8,667	8,667	8,667
100-5520-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
	TOTAL	189,622	170,596	199,444	108,393	185,087	186,886	185,553	187,263
OPERATING EXPENSES									
100-5520-220	SUPPLIES & MATERIALS	43,880	41,198	43,880	41,718	43,880	43,880	43,880	43,880
100-5520-221	SUPPLIES & MATERIALS (PPE)	1,880	-	1,880	19	1,880	1,880	1,880	1,880
100-5520-222	SUPPLIES & MATERIALS (FALL Z)	20,000	19,357	10,000	3,999	10,000	10,000	10,000	10,000
100-5520-224	GRANT MATCH	-	-	-	-	-	-	-	-
100-5520-280	COMMUNICATIONS	7,000	2,994	7,000	2,447	3,200	3,500	3,500	3,500
100-5520-310	OUTSIDE SERVICES	-	225	1,000	568	1,000	1,000	1,000	1,000
100-5520-410	EQUIPMENT MAINTENANCE	59,759	55,798	59,759	25,866	59,759	59,759	59,759	59,759
100-5520-420	MOTOR FUEL & LUBE	25,608	21,301	23,066	21,381	23,066	23,066	23,066	23,066
100-5520-440	TRAINING	2,600	2,507	3,500	1,223	3,500	3,500	3,500	3,500
100-5520-470	UTILITIES	27,395	39,909	27,395	23,315	27,395	27,395	27,395	27,395
100-5520-480	TREE PLANTING & REMOVAL	-	2,865	-	275	-	-	-	-
100-5520-490	OTHER OPERATING EXPENSES	51,680	44,984	51,680	24,388	51,680	51,680	51,680	51,680
100-5520-491	JANITORIAL SERVICES	16,787	10,038	13,000	9,500	11,000	11,000	11,000	11,000
100-5520-492	WATER SERVICES	39,724	9,521	30,000	17,245	30,000	30,000	30,000	30,000
100-5520-800	CAPITAL OUTLAY	1,793	740,350	1,793	-	1,793	1,793	1,793	1,793
	TOTAL	298,106	991,047	273,953	171,945	268,153	268,453	268,453	268,453
TOTAL PUBLIC LANDS		1,042,136	1,673,291	1,019,763	680,125	982,741	1,029,785	1,006,122	1,029,598



2019 City of Middleton Budget

FORESTRY

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES									
100-5611-110	SALARIES-FULL-TIME	71,697	71,464	72,772	51,770	69,953	72,773	72,773	74,228
100-5611-120	LTE'S	-	-	-	-	-	-	-	-
100-5611-135	LONGEVITY	1,434	1,434	1,456	-	1,456	2,183	2,183	2,227
	TOTAL	73,131	72,897	74,228	51,770	71,409	74,956	74,956	76,455
PERSONNEL BENEFITS									
100-5611-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
100-5611-192	RETIREMENT	4,973	4,965	4,973	2,812	3,373	4,910	4,910	5,008
100-5611-193	FICA	5,594	7,294	5,679	3,810	5,152	5,734	5,734	5,849
100-5611-194	HEALTH INSURANCE	14,151	14,075	14,410	9,907	13,210	15,202	15,202	15,202
100-5611-195	DENTAL INSURANCE	2,323	2,322	2,322	1,741	1,935	2,322	2,322	2,322
100-5611-199	EMPLOYEE HEALTH CONTRIB.(1%)	-	161	-	-	-	-	-	-
	TOTAL	27,041	28,816	27,384	18,270	23,669	28,168	28,168	28,381
OPERATING EXPENSES									
100-5611-220	SUPPLIES & MATERIALS	12,375	15,357	12,375	5,082	12,375	12,375	12,375	12,375
100-5611-310	OUTSIDE SERVICES	27,000	26,927	27,000	26,142	27,000	27,000	27,000	27,000
100-5611-320	OUTSIDE PRUNING SERVICES	95,000	88,205	95,000	-	95,000	95,000	95,000	95,000
100-5611-490	OTHER OPERATING EXPENSES	7,727	7,792	7,727	5,025	7,727	7,727	7,727	7,727
	TOTAL	142,102	138,281	142,102	36,249	142,102	142,102	142,102	142,102
TOTAL FORESTRY		242,274	239,994	243,714	106,289	237,180	245,226	245,226	246,938



2019 City of Middleton Budget

LAND CONSERVANCY OPERATIONS

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES									
100-5620-120	LTE'S	-	5,414	-	-	-	-	-	-
	TOTAL	-	5,414	-	-	-	-	-	-
PERSONNEL BENEFITS									
100-5620-193	FICA	-	414	-	-	-	-	-	-
	TOTAL	-	414	-	-	-	-	-	-
OPERATING EXPENSES									
100-5620-220	POND RESTORATION EXPENSES	9,540	9,642	9,540	760	9,540	9,540	9,540	9,540
100-5620-221	CREEK MAINTENANCE	10,500	16,200	10,500	3,578	10,500	10,500	10,500	10,500
100-5620-222	STREAM BANK STABILIZATION EXP	-	-	-	-	-	-	-	-
100-5620-223	TRAIL MAINTENANCE EXPENSES	21,144	22,121	21,144	21,812	21,144	26,144	21,144	21,144
100-5620-224	GRANT MATCH	5,000	4,528	5,000	-	5,000	5,000	5,000	5,000
100-5620-225	DEER MANAGEMENT GRANT	5,000	1,572	5,000	-	-	5,000	5,000	5,000
100-5620-280	COMMUNICATIONS	-	-	-	-	-	-	-	-
100-5620-480	INVASIVE SPECIES CONTROL	65,000	57,654	65,000	55,036	65,000	65,000	65,000	65,000
100-5620-490	OTHER OPERATING EXPENSES	28,400	26,466	28,400	27,270	28,400	28,400	28,400	28,400
100-5620-550	WCC EXPENSE	-	-	-	-	-	-	-	-
100-5620-990	CONSERVANCY LAND COMMISSION	-	-	-	-	-	-	-	-
	TOTAL	144,584	138,183	144,584	108,456	139,584	149,584	144,584	144,584
TOTAL LAND CONSERVANCY OPERATIONS		144,584	144,011	144,584	108,456	139,584	149,584	144,584	144,584

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2019 City of Middleton Budget

OTHER GENERAL FUND OPERATING BUDGETS

	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
LEGAL COUNSEL								
OPERATING EXPENSES								
100-5130-990 CITY ATTORNEY	220,000	208,894	220,000	159,137	220,000	220,000	220,000	220,000
100-5131-990 LEGAL COUNSEL - PERSONNEL	5,000	12,828	5,000	-	5,000	5,000	5,000	5,000
100-5131-991 LEGAL COUNSEL - STORMWATER	1,000	-	1,000	826	1,000	1,000	1,000	1,000
TOTAL	226,000	221,721	226,000	164,289	226,000	226,000	226,000	226,000
TOTAL LEGAL COUNSEL	226,000	221,721	226,000	164,289	226,000	226,000	226,000	226,000
GENERAL PERSONNEL BENEFITS								
OPERATING EXPENSES								
100-5190-991 INCOME CONTINUATION INSURANCE	-	-	-	-	-	-	-	-
100-5190-992 VISION CARE	-	93	-	69	-	-	-	-
100-5190-993 HRA REIMBURSEMENT ADMIN	-	-	-	-	-	-	-	-
100-5190-994 FLEXIBLE SPENDING ADMIN	-	-	-	-	-	-	-	-
100-5190-995 HEALTH FRINGE BENEFITS	-	(212)	-	(14)	-	-	-	-
100-5196-990 GROUP LIFE INSURANCE	25,000	20,333	25,000	10,682	20,000	25,000	25,000	25,000
TOTAL	25,000	20,165	25,000	10,678	20,000	25,000	25,000	25,000
TOTAL GENERAL PERSONNEL BENEFITS	25,000	20,165	25,000	10,678	20,000	25,000	25,000	25,000
RISK MANAGEMENT								
OPERATING EXPENSES								
100-5194-990 PROPERTY & LIABILITY INSURANCE	355,000	351,901	375,000	-	375,000	375,000	355,000	355,000
TOTAL	355,000	351,901	375,000	-	375,000	375,000	355,000	355,000
TOTAL RISK MANAGEMENT	355,000	351,901	375,000	-	375,000	375,000	355,000	355,000
NON-DEPARTMENTAL								
OPERATING EXPENSES								
100-5810-220 SUPPLIES & MATERIALS	-	99	-	1,020	1,200	-	-	-
100-5810-260 GENERAL ADVERTISING & PRINTING	-	257	-	31	50	-	-	-
100-5810-320 PROFESSIONAL SERVICES	-	3,676	-	3,630	3,630	-	-	-
100-5810-422 FUEL	-	453	-	463	600	-	-	-
100-5810-890 MANUFACTURING ASSMT FEE	9,000	8,088	9,000	-	8,261	9,000	9,000	9,000
100-5810-990 MISC. EXPENSES	47,450	38,836	67,450	40,427	47,000	67,850	42,850	42,850
100-5810-991 DOG LICENSE PROCEEDS DANE CO	-	-	-	-	-	-	-	-
100-5810-992 BANK FEES	-	4,701	-	4,070	6,000	-	-	-
100-5810-998 SICK ACCRUAL ACTIVITY	210,000	-	210,000	-	210,000	210,000	210,000	210,000
TOTAL	266,450	56,110	286,450	49,641	276,741	286,850	261,850	261,850
TOTAL NON-DEPARTMENTAL	266,450	56,110	286,450	49,641	276,741	286,850	261,850	261,850
MISCELLANEOUS EXPENSES								
OPERATING EXPENSES								
100-5191-990 TAX WRITE OFFS	10,080	121,813	10,080	6,586	10,080	10,080	10,080	10,080
100-5246-990 WEIGHTS & MEASURES	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400
TOTAL	14,480	126,213	14,480	10,986	14,480	14,480	14,480	14,480
TOTAL MISCELLANEOUS EXPENSES	14,480	126,213	14,480	10,986	14,480	14,480	14,480	14,480
TOTAL OTHER OPERATING BUDGETS	886,930	776,110	926,930	235,594	912,221	927,330	882,330	882,330



2019 City of Middleton Budget

TRANSFERS AND CONTINGENCY

	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TRANSFERS								
OPERATING EXPENSES								
100-5923-990 TRANSFER TO OPEB	-	-	-	-	-	-	-	-
100-5923-992 TRANS TO LIBRARY OPS FD 212	1,225,670	1,225,670	1,214,784	-	1,214,784	1,311,635	1,307,784	1,307,784
100-5923-993 TRANS TO YOUTH CTR FD 214	47,124	47,124	79,358	-	79,358	87,910	86,797	88,700
100-5923-996 TRANS TO FD 412 PW CAPITAL	-	-	-	-	-	-	-	-
100-5923-997 TRANS TO FD 416 OTHER CAPITAL	-	-	-	-	-	-	-	-
100-5923-999 TRANSFER TO DEBT SVC FD 300	-	-	-	-	-	-	-	-
100-5925-999 TRANSFER TO OPEB FUND	-	-	-	-	-	-	-	-
TOTAL	1,272,794	1,921,007	1,294,142	-	1,294,142	1,399,545	1,394,581	1,396,484
TOTAL TRANSFERS	1,272,794	1,921,007	1,294,142	-	1,294,142	1,399,545	1,394,581	1,396,484
CONTINGENCY								
OPERATING EXPENSES								
100-7050-990 POLICE VEHICLE DAMAGE	-	-	-	-	-	-	-	-
100-7050-991 PUBLIC WORKS VEHICLE DAMAGE	-	-	-	-	-	-	-	-
100-7050-992 CITY LIABILITY CLAIMS	-	-	-	-	-	-	-	-
100-7050-995 SURPLUS FUNDED CAPITAL RESERVE	-	-	-	-	-	-	32,500	32,500
100-7050-995 PUBLIC SAFETY EQUIPMENT RESERVE	-	-	-	-	-	-	158,500	158,500
100-7050-997 EMERGENCY CONTINGENCY	400,000	-	517,000	-	-	500,000	500,000	500,000
100-7050-998 PERSONNEL CONTINGENCY	-	-	5,704	-	-	330,384	283,384	67,053
100-7050-999 RESERVE FOR CONTINGENCIES	140,000	-	124,000	-	-	150,000	144,000	148,688
TOTAL	540,000	-	646,704	-	-	980,384	1,118,384	906,741
TOTAL CONTINGENCY	540,000	-	646,704	-	-	980,384	1,118,384	906,741
TOTAL TRANSFERS AND CONTINGENCY	1,812,794	1,921,007	1,940,846	-	1,294,142	2,379,929	2,512,965	2,303,225



2019 City of Middleton Budget

TOURISM REVENUES		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TAXES									
201-4121-00	ROOM TAX	1,400,000	1,301,156	1,600,000	713,911	1,600,000	1,600,000	1,600,000	1,600,000
	TOTAL	1,400,000	1,301,156	1,600,000	713,911	1,600,000	1,600,000	1,600,000	1,600,000
GRANTS									
201-4357-00	GRANTS	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
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	-	562	-	-	-	-	-	-
201-4811-05	ADVERTISING SALES	-	-	-	-	-	-	-	-
201-4811-07	COUPON SALES	-	-	-	-	-	-	-	-
	TOTAL	-	562	-	-	-	-	-	-
TOTAL TOURISM REVENUES		1,400,000	1,301,758	1,600,000	713,911	1,600,000	1,600,000	1,600,000	1,600,000



2019 City of Middleton Budget

TOURISM EXPENDITURES		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TOURISM ADMINISTRATION									
WAGES									
201-5545-110	SALARIES-FULL-TIME	157,378	152,707	153,109	111,556	-	155,408	155,408	158,517
201-5545-111	INTERN	-	7,031	-	-	-	-	-	-
201-5545-135	LONGEVITY	1,327	967	1,327	-	-	2,045	2,045	2,086
	TOTAL	158,705	160,705	154,436	111,556	-	157,453	157,453	160,603
PERSONNEL BENEFITS									
201-5545-190	FRINGE BENEFITS	-	-	-	-	-	-	-	-
201-5545-192	RETIREMENT	10,792	10,475	10,347	6,063	-	10,313	10,313	10,519
201-5545-193	FICA	12,141	10,985	11,814	8,135	-	12,045	12,045	12,286
201-5545-194	HEALTH INSURANCE	28,302	21,272	28,820	13,880	-	21,422	21,422	21,422
201-5545-195	DENTAL INSURANCE	6,279	4,543	6,276	3,407	-	4,543	4,543	4,543
201-5545-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-	-
	TOTAL	57,514	47,275	57,257	31,485	-	48,323	48,323	48,770
OPERATING EXPENSES									
201-5545-205	MEALS	2,000	1,087	2,000	685	1,300	1,600	1,600	1,600
201-5545-220	SUPPLIES & MATERIALS	2,500	1,256	2,000	4,492	2,000	2,000	2,000	2,000
201-5545-225	PROMOTION EXPENSES	-	3,132	-	-	-	-	-	-
201-5545-250	POSTAGE	15,000	1,516	2,500	1,312	2,300	2,300	2,300	2,300
201-5545-260	PRINTING	850	402	2,000	756	2,000	2,000	2,000	2,000
201-5545-270	INTERNET & WEB SITE	15,000	15,222	8,000	-	8,000	8,000	8,000	8,000
201-5545-280	COMMUNICATION	8,000	4,712	5,000	3,146	5,000	5,000	5,000	5,000
201-5545-340	BUILDINGS & GROUNDS MAINT	10,000	4,945	10,000	8,110	10,000	10,000	10,000	10,000
201-5545-410	MOVING EXPENSES	-	-	-	-	-	-	-	-
201-5545-440	TRAINING	10,000	9,873	12,000	8,535	10,000	12,000	12,000	12,000
201-5545-441	TRAVEL	30,000	8,557	25,000	11,469	20,000	25,000	25,000	25,000
201-5545-445	MILEAGE	200	-	200	-	200	200	200	200
201-5545-460	INSURANCE	-	2,500	1,850	-	2,000	2,200	2,200	2,200
201-5545-470	UTILITIES	4,000	3,047	5,000	2,137	3,500	3,500	3,500	3,500
201-5545-480	RESEARCH	-	-	12,000	1,087	12,000	5,000	5,000	5,000
201-5545-481	SOFTWARE	-	-	9,000	8,492	9,000	7,500	7,500	7,500
201-5545-490	OTHER EXPENSES	3,000	855	-	-	-	-	-	-
	TOTAL	100,550	57,104	96,550	50,223	87,300	86,300	86,300	86,300
TOTAL TOURISM ADMINISTRATION		316,769	265,084	308,243	193,263	87,300	292,076	292,076	295,673
MOBILE VISITORS CENTER									
WAGES									
201-5543-112	PART TIME WAGES	15,264	-	15,038	-	-	15,210	15,210	15,514
	TOTAL	15,264	-	15,038	-	-	15,210	15,210	15,514
PERSONNEL BENEFITS									
201-5543-192	RETIREMENT	-	-	-	-	-	-	-	-
201-5543-193	FICA	1,167	-	1,150	-	-	1,164	1,164	1,187
	TOTAL	1,167	-	1,150	-	-	1,164	1,164	1,187
OPERATING EXPENSES									
201-5543-220	SUPPLIES & MATERIALS	115	-	115	-	115	115	115	115
201-5543-290	UNIFORMS (CLOTHING)	250	-	250	281	281	250	250	250
201-5543-420	MOTOR FUEL & LUBE	500	391	5,500	350	5,100	500	500	500
201-5543-460	INSURANCE	500	-	-	-	-	2,200	2,200	2,200
201-5543-490	OTHER EXPENSES	100	52	100	-	-	100	100	100
201-5543-800	CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	TOTAL	1,465	443	5,965	631	5,496	3,165	3,165	3,165
TOTAL MOBILE VISITORS CENTER		17,896	443	22,153	631	5,496	19,539	19,539	19,866



2019 City of Middleton Budget

TOURISM EXPENDITURES

	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OTHER TOURISM EXPENDITURES							
OPERATING EXPENSES								
201-5195-990 REDUCTION OF PRIOR YEARS REVEN	-	-	-	-	-	-	-	-
201-5196-990 WORKS OF WONDER CAMPAIGN	-	-	-	-	-	-	-	-
201-5198-990 BIG EVENT EXPENSES	-	-	-	-	-	-	-	-
201-5531-990 TOURISM GRANTS	30,000	38,980	40,000	30,800	33,300	40,000	40,000	40,000
201-5531-991 MASC (SPORTS COMMISSION) GRANTS	30,000	26,500	30,000	15,000	30,000	30,000	30,000	30,000
201-5531-993 TRADE SHOW GRANTS	76,515	72,344	77,220	79,620	79,620	82,320	82,320	82,320
201-5531-994 CENTURION RACE	-	-	-	-	-	-	-	-
201-5531-995 DESTINATION PARTNERSHIP	25,000	64,456	25,000	32,500	32,500	58,500	58,500	58,500
201-5538-980 CITY BRANDING	12,500	2,590	22,500	-	-	12,500	12,500	12,500
201-5538-985 TRAILS WAYFINDING	-	-	-	-	-	-	-	-
201-5538-990 STREET BANNERS	1,000	2,058	24,000	24,212	2,000	2,000	2,000	2,000
201-5539-260 ADVERTISING	300,000	291,700	267,708	118,349	267,708	302,500	302,500	302,500
201-5539-265 BROCHURE EXPENSES	30,000	27,115	30,000	28,550	28,500	30,000	30,000	30,000
201-5540-490 OTHER EXPENSES	-	-	-	-	-	155,720	155,720	155,720
201-5540-990 PROMOTIONS	15,000	4,206	10,000	9,612	10,000	12,000	12,000	12,000
201-5541-990 GMCB PAYMENTS	145,000	130,116	140,000	71,391	140,000	140,000	140,000	140,000
201-5542-990 MARKETING EXPENSE - PILCH	19,000	18,000	18,000	12,487	20,000	20,000	20,000	20,000
201-5544-350 BUILDING MAINT. PROJECTS	7,000	392	7,000	-	-	17,000	17,000	17,000
201-5547-230 ENTERTAINMENT	-	-	-	-	-	-	-	-
201-5548-220 DRUMS ON PARADE	-	-	-	-	-	-	-	-
201-5548-230 BOCKFEST	-	-	-	-	-	-	-	-
201-5548-240 GOLD WING	-	-	-	-	-	-	-	-
201-5548-250 GALLERY EVENTS	-	-	-	-	-	-	-	-
201-5548-260 MUSTARD DAYS	10,000	10,000	10,000	-	10,000	10,000	10,000	10,000
201-5548-265 POPS CONCERT	28,500	-	-	-	-	-	-	-
201-5548-285 CENTURION BIKE RACE	-	-	-	-	-	-	-	-
201-5548-290 50TH ANNIVERSARY	-	-	-	-	-	-	-	-
201-5548-295 GOOD NEIGHBOR ADVERTISING	20,000	20,000	20,000	-	20,000	20,000	20,000	20,000
201-5549-990 SPORTS COMMISSION	100,000	91,081	98,000	49,974	98,000	98,000	98,000	98,000
201-5550-990 PUBLIC RELATIONS	15,000	-	22,000	8,782	22,000	35,000	35,000	35,000
201-5551-290 GOOD NEIGHBOR ADVERTISING	-	-	-	-	-	-	-	-
201-5552-490 OTHER (TROLLEY EXPENSES)	140,624	139,684	146,230	90,534	147,083	150,183	150,183	150,183
201-5553-990 HOLIDAY LIGHTING	-	-	-	-	-	-	-	-
201-5554-990 RESERVE FOR CONTINGENCY	20,000	-	20,000	-	20,000	20,000	20,000	20,000
201-5554-998 PERSONNEL CONTINGENCY	73	-	2,892	-	2,892	5,886	5,886	1,962
TOTAL	1,025,212	939,220	1,010,550	571,810	963,603	1,241,609	1,241,609	1,237,685
TOTAL OTHER TOURISM EXPENDITURES	1,025,212	939,220	1,010,550	571,810	963,603	1,241,609	1,241,609	1,237,685
TRANSFERS								
OPERATING EXPENSES								
201-5923-998 TRANSFER TO DEBT FD 300	-	-	-	-	-	-	-	-
201-5923-999 TRANSFER TO GENERAL FUND	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-
TOTAL TOURISM EXPENDITURES	1,359,877	1,204,747	1,340,946	765,705	1,056,399	1,553,224	1,553,224	1,553,224



2019 City of Middleton Budget

LIBRARY REVENUE

	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
INTERGOVERNMENTAL REVENUE								
212-4342-00 CROSS COUNTY BORDER REIMB.	13,217	13,220	13,217	15,852	15,852	25,700	25,700	25,700
212-4343-00 CO. AID FIXED COST-FACL. REIM	-	-	-	-	-	-	-	-
212-4344-00 CO. AID FIXED COST-OPER. REIM	798,350	798,350	820,375	820,375	820,375	876,427	876,427	876,427
TOTAL	811,567	811,570	833,592	836,227	836,227	902,127	902,127	902,127
PUBLIC CHARGES FOR SERVICES								
212-4611-00 COPIES AND FAX	14,000	18,557	15,000	15,802	20,000	17,000	17,000	17,000
TOTAL	14,000	18,557	15,000	15,802	20,000	17,000	17,000	17,000
MISCELLANEOUS REVENUES								
212-4811-00 TRANSFER IN - GEN. FUND	1,225,670	1,225,670	1,214,784	-	1,214,784	1,311,635	1,307,784	1,307,784
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	-	6	-	6	6	-	-	-
212-4880-00 MISC. REVENUE	-	-	-	-	-	-	-	-
TOTAL	1,225,670	1,225,676	1,214,784	6	1,214,790	1,311,635	1,307,784	1,307,784
TOTAL LIBRARY REVENUE	2,051,237	2,055,802	2,063,376	852,035	2,071,017	2,230,762	2,226,911	2,226,911



2019 City of Middleton Budget

LIBRARY OPERATIONS

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES									
212-5511-110	SALARIES-FULL-TIME	689,904	691,867	700,259	494,343	700,259	798,938	798,938	817,271
212-5511-111	PART-TIME PERM.	262,010	248,432	252,844	184,702	252,844	218,415	218,415	223,223
212-5511-112	PART-TIME-NON-PERM.	162,416	176,376	164,833	112,536	164,833	162,425	162,425	165,674
212-5511-135	LONGEVITY	18,596	17,670	20,917	-	20,917	24,495	24,495	24,391
	TOTAL	1,132,926	1,134,344	1,138,853	791,580	1,138,853	1,204,273	1,204,273	1,230,559
PERSONNEL BENEFITS									
212-5511-145	UNEMPLOYMENT PAYMENT	-	-	-	-	-	-	-	-
212-5511-192	RETIREMENT	60,052	62,965	59,881	36,020	59,881	70,328	70,328	60,476
212-5511-193	FICA	86,669	84,622	87,256	58,878	87,256	94,564	94,564	94,133
212-5511-194	HEALTH INSURANCE	130,602	127,067	132,986	89,198	132,986	155,478	155,478	155,478
212-5511-195	DENTAL INSURANCE	19,901	18,284	18,133	13,713	18,133	20,901	20,901	20,901
	TOTAL	297,224	292,938	298,256	197,809	298,256	341,271	341,271	330,988
OPERATING EXPENSES									
212-5511-210	OFFICE SUPPLIES	24,820	19,051	26,020	16,945	26,020	26,020	26,020	26,020
212-5511-230	BOOKS	158,306	162,227	158,306	99,122	158,306	158,306	158,306	158,306
212-5511-232	PERIODICALS	16,000	16,369	16,000	16,333	16,000	16,200	16,200	16,200
212-5511-233	AUDIO	81,200	73,050	81,200	56,218	81,200	81,200	81,200	81,200
212-5511-250	POSTAGE	198	1,209	1,600	49	1,600	1,600	1,600	1,600
212-5511-260	ADVERTISING & PRINTING	2,000	1,770	2,000	-	2,000	2,000	2,000	2,000
212-5511-270	TELEPHONE	9,293	11,103	11,593	7,405	11,593	11,593	11,593	11,593
212-5511-280	COMMUNICATIONS	-	-	1,200	-	1,200	1,200	1,200	1,200
212-5511-310	LINK SERVICES	77,130	77,130	79,046	79,046	79,046	82,015	82,015	82,015
212-5511-315	OUTSIDE SERVICES	-	-	-	-	-	-	-	-
212-5511-330	ELECTRONIC RESOURCES	41,073	39,407	47,816	47,686	47,816	48,616	48,616	48,616
212-5511-340	BUILDINGS & GKROUNDS MAINT	60,982	62,915	60,982	43,230	60,982	62,982	62,982	62,982
212-5511-410	EQUIPMENT MAINTENANCE	48,376	44,529	58,876	39,687	58,876	48,676	48,676	48,676
212-5511-420	COPIER LEASE/MAINTENANCE	11,266	16,130	11,266	13,308	11,266	13,266	13,266	13,266
212-5511-440	TRAINING & DEVELOPMENT	10,000	11,547	10,000	7,079	10,000	10,000	10,000	10,000
212-5511-450	MILEAGE	1,720	2,089	2,020	1,007	2,020	2,020	2,020	2,020
212-5511-460	INSURANCE	-	-	-	-	-	22,600	22,600	22,600
212-5511-470	UTILITIES	52,358	45,202	42,358	37,001	42,358	52,558	52,558	52,558
212-5511-490	PROGRAMMING	10,000	7,346	10,000	7,880	10,000	-	-	-
212-5511-800	CAPITAL OUTLAY	5,984	5,503	61,984	-	61,984	20,000	20,000	20,000
212-5511-998	PERSONNEL CONTINGENCY	-	-	-	-	-	24,366	20,515	4,512
	TOTAL	610,706	596,576	682,267	471,995	682,267	685,218	681,367	665,364
TOTAL LIBRARY OPERATIONS		2,040,856	2,023,858	2,119,376	1,461,384	2,119,376	2,230,762	2,226,911	2,226,911



Impact Fee Funds (Fund 200)

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Approved</u>	<u>2018</u> <u>Projected</u>	<u>2019</u> <u>Approved</u>
REVENUES				
Fire Impact Fee	32,337	50,000	50,000	50,000
EMS Impact Fee	35,621	50,000	50,000	50,000
Police Impact Fee	101,826	100,000	100,000	100,000
Investment and Interest Income	-	-	-	-
Total Revenues	\$ 169,784	\$ 200,000	\$ 200,000	\$ 200,000
EXPENDITURES				
Administrative Expenses	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfer to Debt Service (Fire/EMS)	(75,000)	(50,000)	(50,000)	(50,000)
Transfer to Debt Service (Police)	(75,000)	(100,000)	(100,000)	(100,000)
Other Transfers In (Out)	-	-	-	-
Total Other Sources (Uses)	(150,000)	(150,000)	(150,000)	(150,000)
NET CHANGE IN FUND BALANCE	19,784	50,000	50,000	50,000
FUND BALANCE				
Fire & EMS Impact Fees				
Beginning Fund Balance	\$ 253,006	\$ 245,964	\$ 245,964	\$ 295,964
Ending Fund Balance	245,964	295,964	295,964	345,964
Police Impact Fees				
Beginning Fund Balance	\$ 630,964	\$ 657,790	\$ 657,790	\$ 657,790
Ending Fund Balance	657,790	657,790	657,790	657,790
NET AVAILABLE FUND BALANCE	\$ 903,754	\$ 953,754	\$ 953,754	\$ 1,003,754



2019 City of Middleton Budget

YOUTH CENTER REVENUE

	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
CONTRIBUTIONS								
214-4500-01 MCPASD CONTRIBUTION	18,500	18,500	18,500	-	18,500	18,500	18,500	18,500
214-4500-03 DANE COUNTY CONTRIBUTION	8,700	9,627	8,885	6,747	8,895	8,885	8,885	8,885
TOTAL	27,200	28,127	27,385	6,747	27,395	27,385	27,385	27,385
DONATIONS								
214-4700-01 GENERAL DONATIONS TO YC	1,000	1,945	1,000	5,145	6,815	8,000	8,000	8,000
214-4700-03 PASS PROGRAM DONATIONS	4,750	4,500	4,750	-	4,750	4,750	4,750	4,750
TOTAL	5,750	6,445	5,750	5,145	11,565	12,750	12,750	12,750
GRANTS								
214-4600-03 MCPASD ED. FOUNDATION GT	-	-	-	-	-	-	-	-
214-4600-05 MADISON AREA SPORTS COM GT	-	-	-	-	-	-	-	-
214-4600-07 MIDDLETON COMM. FOUND. GT	-	-	-	-	-	-	-	-
214-4600-09 KIWANIS DISTRICT FOUND. GT	-	500	-	-	-	-	-	-
214-4600-10 DANE CO. ENVIRONMENTAL	-	380	-	-	-	-	-	-
214-4600-11 GIRLS INC. GRANT	-	-	-	-	100	-	-	-
TOTAL	-	880	-	-	100	-	-	-
MISCELLANEOUS REVENUES								
214-4800-01 TRANSFER IN FR GEN. FUND	47,124	47,124	79,358	-	75,949	87,910	88,700	88,700
TOTAL	47,124	47,124	79,358	-	75,949	87,910	88,700	88,700
TOTAL YOUTH CENTER REVENUE	80,074	82,576	112,493	11,892	114,909	128,045	128,835	128,835



2019 City of Middleton Budget

YOUTH CENTER OPERATIONS

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES									
214-5100-110	SALARIES-FULL-TIME	49,918	50,032	59,180	43,133	59,180	61,589	61,589	63,847
214-5100-120	LTE WAGES	-	-	-	-	-	6,500	6,500	6,500
214-5100-135	LONGEVITY	-	297	729	-	729	616	616	645
	TOTAL	49,918	50,329	59,909	43,133	59,909	68,705	68,705	70,992
PERSONNEL BENEFITS									
214-5100-192	RETIREMENT	3,494	3,567	3,878	2,754	3,878	4,075	4,075	4,217
214-5100-193	FICA	3,987	4,137	4,427	3,136	4,427	5,257	5,257	5,437
214-5100-194	HEALTH INSURANCE	-	-	20,312	15,748	20,312	21,422	21,422	21,422
214-5100-195	DENTAL INSURANCE	591	393	2,912	1,326	1,768	1,768	1,768	1,768
	TOTAL	8,072	8,096	31,529	22,964	30,385	32,522	32,522	32,844
OPERATING EXPENSES									
214-5100-220	SUPPLIES & MATERIALS	4,375	4,091	4,375	3,141	4,375	4,375	4,375	4,375
214-5100-221	FUNDRAISING SUPPLIES	-	4	-	-	-	300	300	300
214-5100-280	COMMUNICATION	480	639	480	318	-	780	780	780
214-5100-310	TRIPS	1,500	1,917	1,500	1,378	480	1,500	1,500	1,500
214-5100-440	TRAINING & DEVELOPMENT	500	620	200	91	1,500	200	200	200
214-5100-480	NUTRITIONAL SUPPLIES & MATS	5,729	5,894	5,000	4,142	200	8,344	8,344	8,344
214-5201-220	SUPPLIES & MATERIALS	-	-	-	-	8,344	-	-	-
214-5210-220	SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-
214-5210-310	TRIPS	-	-	-	-	-	-	-	-
214-5215-220	SUPPLIES & MATERIALS	-	500	-	-	-	-	-	-
214-5216-220	SUPPLIES & MATERIALS	-	417	-	-	-	-	-	-
214-5217-220	GIRLS INC.	-	-	-	-	-	-	-	-
214-5220-220	SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-
214-5301-996	CASH MATCH	9,500	8,414	9,500	3,056	8,901	9,500	9,500	9,500
214-5301-998	PERSONNEL CONTINGENCY	-	-	-	-	-	2,119	2,119	-
	TOTAL	22,084	22,495	21,055	12,126	23,800	27,118	27,118	24,999
TOTAL YOUTH CENTER OPERATIONS		80,074	80,920	112,493	78,223	114,094	128,345	128,345	128,835



Risk Management Fund (Fund 710)

	2018 Budget	2018 Projected	2019 Requested	2019 Approved
REVENUES				
Insurance Cost Allocations				
General Fund	\$ 375,000	\$ 355,000	\$ 375,000	\$ 355,000
Library Fund	-	-	22,600	22,600
Tourism Fund	2,000	2,500	2,200	2,200
Water Utility	30,000	25,000	35,900	35,900
Sewer Utility	8,500	10,000	12,200	12,200
Golf Course	30,000	27,208	32,800	32,800
Other Revenues & Sources				
Insurance Dividends	7,957	10,000	-	20,000
Insurance Recoveries	-	10,000	-	-
Total Revenues	\$ 453,457	\$ 439,708	\$ 480,700	\$ 480,700

EXPENDITURES

Insurance Coverage				
Liability Insurance	65,121	65,121	65,794	65,794
Excess Liability Insurance	2,391	2,189	2,408	2,408
Employment Practices Liability	8,615	6,512	6,707	6,707
Cyber Liability	-	-	-	-
Pollution Liability	-	2,094	2,199	2,199
Crime Policy	1,036	954	973	973
Volunteer Accident Policy	1,861	1,167	1,202	1,202
Workers Compensation	222,897	222,897	223,063	223,063
Workers Compensation Audit	-	961	-	-
Auto Physical Damage	15,536	17,456	20,692	20,692
Boiler & Machinery	1,628	1,533	1,628	1,628
Property Insurance	77,838	76,324	96,061	96,061
Subtotal: Insurance Coverage	396,923	397,208	420,727	420,727
Claims Costs				
Liability Claims	25,000	15,000	25,000	25,000
Property Claims	5,000	10,000	5,000	5,000
Auto Physical Damage Claims	10,000	15,000	20,000	20,000
Other Claim Costs	5,000	500	2,000	2,000
Subtotal: Claims Costs	45,000	40,500	52,000	52,000
Total Expenditures	\$ 441,923	\$ 437,708	\$ 472,727	\$ 472,727

CHANGE IN NET POSITION	\$ 11,534	\$ 2,000	\$ 7,973	\$ 7,973
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NET POSITION				
Beginning Net Position	\$ 90,798	\$ 90,798	\$ 92,798	\$ 92,798
Ending Net Position	\$ 102,332	\$ 92,798	\$ 100,771	\$ 100,771



2019 City of Middleton Budget

CDA REVENUES

	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	MISCELLANEOUS REVENUES							
203-4811-00 INTEREST ON INVESTMENTS	-	5,498	-	-	-	5,000	5,000	5,000
203-4811-01 HOLLEY LOAN PAYMENTS	-	-	-	-	-	-	-	-
203-4811-03 CREDIT CARD REBATE PROGRAM	-	-	-	-	-	-	-	-
203-4812-00 TRANSFER IN	-	-	-	-	-	65,000	65,000	65,000
203-4815-00 INTEREST ON CAPITAL LEASES	-	-	-	-	-	-	-	-
203-4820-00 RENT - JONES	10,000	9,978	10,300	8,094	10,300	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 PARKING	3,600	3,600	3,600	1,800	3,600	3,600	3,600	3,600
203-4830-00 PROPERTY SALES	-	-	-	-	-	-	-	-
203-4870-00 PUBLIC ART	-	-	-	-	-	-	-	-
203-4875-00 HUBBARD ARTS CENTER	5,500	7,016	5,500	5,776	5,500	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	19,100	30,379	19,400	15,670	19,400	89,400	89,400	89,400
TOTAL CDA REVENUES	19,100	30,379	19,400	15,670	19,400	89,400	89,400	89,400



2019 City of Middleton Budget

COMMUNITY DEVELOPMENT AUTHORITY

	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OPERATING EXPENSES							
203-5531-001 ECONOMIC ASSISTANCE PMTS	-	-	-	-	-	-	-	-
203-5531-003 OTHER	-	-	-	-	-	-	-	-
203-5540-001 DOWNTOWN SNOW REMOVAL	25,000	13,490	25,000	22,160	25,000	25,000	25,000	25,000
203-5540-002 SENIOR CENTER BUILDING MAINT	5,000	379	5,000	-	-	5,000	5,000	5,000
203-5540-003 DOWNTOWN MARKETING ASSIST	5,000	500	6,000	7,993	6,875	7,500	7,500	7,500
203-5540-004 CDA EVENT SPONSORSHIP	5,000	9,342	5,000	3,275	5,107	7,500	7,500	7,500
203-5540-005 BANNER/HOLIDAY LIGHTS	10,000	17,384	10,000	15,374	20,000	10,000	10,000	10,000
203-5540-006 LTES DOWNTOWN MAINTENANCE	10,000	-	10,000	10,039	10,000	10,000	10,000	10,000
203-5540-007 DOWNTOWN LANDSCAPE/MAINT	18,500	14,984	18,500	4,958	4,000	18,500	18,500	18,500
203-5599-000 DEPRECIATION EXPENSE	-	65,434	-	-	-	-	-	-
203-5714-001 TENANT IMPROVEMENT	-	-	-	-	-	-	-	-
203-5720-112 PART-TIME-NON PERM.	-	11,036	-	-	-	-	-	-
203-5720-210 MISCELLANEOUS EXPENSES	-	2,993	-	6,113	6,000	5,000	5,000	5,000
203-5720-230 CITY HALL COMMUNITY GARDEN	-	-	-	-	-	-	-	-
203-5722-310 PROFESSIONAL SERVICES	-	4,147	-	250	-	-	-	-
203-5820-705 LOAN WRITEOFFS	-	9,607	-	-	-	-	-	-
203-5923-990 TRANSFER TO TIF FUND	-	-	-	-	-	-	-	-
203-5923-995 TRANSFER TO FUND 416	-	-	-	-	-	-	-	-
203-5923-999 TRANSFER TO DEBT SERVICE FUND	-	-	-	-	-	-	-	-
TOTAL	78,500	149,295	79,500	70,160	76,982	88,500	88,500	88,500
TOTAL COMMUNITY DEVELOPMENT AUTHORITY	78,500	149,295	79,500	70,160	76,982	88,500	88,500	88,500

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2019 Approved Capital Budget Items

Type of Project	2019 Total Approved	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
Capital Projects Funds & TIF	9,757,346	3,489,566	3,994,500	70,000	1,687,580	515,700
Airport (Non-TIF)	51,473	-	-	51,473	-	-
Golf Course	300,000	-	-	300,000	-	-
Sewer Utility	720,000	-	-	720,000	-	-
Storm Water Utility	310,000	-	-	310,000	-	-
Water Utility	1,572,500	-	-	1,572,500	-	-
Fire District	190,650	-	-	-	190,650	-
Total	12,901,969	3,489,566	3,994,500	3,023,973	1,878,230	515,700

Department and Project	2019 Approved	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
ADMINISTRATION/OTHER						
1 Electronic Poll Books (16)	-	-	-	-	-	-
2 Tourism Depot Windows & Framing	20,000	-	-	20,000	-	-
TOTAL	20,000	-	-	20,000	-	-
AIRPORT						
1 Multi-purp. tractor (Massy 1760 + attachments)	51,473	-	-	51,473	-	-
TOTAL	51,473	-	-	51,473	-	-
BUILDING INSPECTION						
1 Scanning/Display Service for Plan Archive	10,000	10,000	-	-	-	-
2 Retrofit Police Department with LED lighting	22,000	22,000	-	-	-	-
3 City Hall West Stairway and Railing	-	-	-	-	-	-
4 Upgrade City Hall HVAC controls	30,000	30,000	-	-	-	-
5 City Hall Full HVAC Upgrade	-	-	-	-	-	-
TOTAL	62,000	62,000	-	-	-	-
COMMUNITY SERVICES						
1 Trailers for electronic message signs	12,130	12,130	-	-	-	-
2 Radar speed display signs mounted on trailers	-	-	-	-	-	-
TOTAL	12,130	12,130	-	-	-	-
CONSERVANCY LANDS						
1 PBC Southeast Trail Boardwalk Redecking	70,000	70,000	-	-	-	-
2 Pheasant Branch Conservancy Master Plan Update	50,000	50,000	-	-	-	-
3 Conservancy Lands Signs	-	-	-	-	-	-
4 Pheasant Branch Conservancy Signage	-	-	-	-	-	-
5 Bock Community Forest	20,000	10,000	-	-	-	10,000
6 Middleton Hills Restorations	-	-	-	-	-	-
7 Trail Marking and Deliniation	-	-	-	-	-	-
8 Pheasant Branch SouthEast Tile Break	-	-	-	-	-	-
9 Hidden Oaks Master Plan	-	-	-	-	-	-
TOTAL	140,000	130,000	-	-	-	10,000
EMS						
1 Mobile Data Computer Replacements	16,000	16,000	-	-	-	-
2 Mobile Radio Replacements	45,000	45,000	-	-	-	-
3 EMS Building Carpeting & Painting	-	-	-	-	-	-
4 Mezzanine Storage Area Expansion	16,000	16,000	-	-	-	-
TOTAL	77,000	77,000	-	-	-	-
FIRE DISTRICT						
1 Capital Replacement Fund	190,650	-	-	-	190,650	-
TOTAL	190,650	-	-	-	190,650	-



2019 City of Middleton Budget

Department and Project	2019 Approved	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
GOLF COURSE						
1 Parking Lot Expansion	240,000	-	-	240,000	-	-
2 Carpet	35,000	-	-	35,000	-	-
3 Cartpaths	25,000	-	-	25,000	-	-
TOTAL	300,000	-	-	300,000	-	-
INFORMATION TECHNOLOGY						
1 UPS Power Supplies	24,000	24,000	-	-	-	-
2 City Fiber Project	-	-	-	-	-	-
3 Furniture for Relocation to Police Station	-	-	-	-	-	-
TOTAL	24,000	24,000	-	-	-	-
LIBRARY						
1 Interior updates Phase 1	380,000	-	-	50,000	80,000	250,000
TOTAL	380,000	-	-	50,000	80,000	250,000
PEDESTRIAN AND BICYCLE PROJECTS						
1 North Fork: Standard Imaging to Hitters	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
PARKS, RECREATION, & FORESTRY						
1 Pump Track Relocation, Access, & Parking	506,130	-	-	-	377,130	129,000
2 Emerald Ash Borer (EAB) Program	175,500	175,500	-	-	-	-
3 Walter Bauman Aquatic Center	50,000	50,000	-	-	-	-
4 Mowing Operation Trucks	74,000	74,000	-	-	-	-
5 Security Camera Upgrades	40,000	40,000	-	-	-	-
6 Playground Replacement Program	-	-	-	-	-	-
7 Park Shelter Construction	560,000	-	-	-	560,000	-
8 Tennis Court Replacement & Maintenance	-	-	-	-	-	-
9 ADA & Playground Equipment Upgrades	-	-	-	-	-	-
10 Parkland Acquisition	150,000	-	-	-	150,000	-
TOTAL	1,555,630	339,500	-	-	1,087,130	129,000
PLANNING						
1 Pleasant View Road Expansion - TID 3	450,000	-	450,000	-	-	-
2 University Avenue: Cayuga St - Park Street - TID 3	1,750,000	-	1,750,000	-	-	-
3 Downtown Plaza Development - TID 3	TBD	-	TBD	-	-	TBD
4 NE Middleton Trail Connector - TID 5	1,412,000	-	1,412,000	-	-	-
5 Solar Projects on 5 City Buildings	426,700	-	-	-	300,000	126,700
6 Whispering Pines Emergency Access - TID 3	100,000	-	100,000	-	-	-
7 Parmenter St: Terrace Avenue - University Ave - TID 3	100,000	-	100,000	-	-	-
8 Community Campus Plan - TID 3	120,000	-	120,000	-	-	-
9 Bcycle Bike Sharing System - TID 3	-	-	-	-	-	-
10 Programming/Design PBC Trailhead - TID 5	-	-	-	-	-	-
11 Evaluation of Lisa & Laura Lane Storm Sewer - TID 5	32,500	-	32,500	-	-	-
TOTAL	4,391,200	-	3,964,500	-	300,000	126,700
POLICE DEPARTMENT						
1 Next Gen 911 Telephone System	160,000	160,000	-	-	-	-
2 MPSIS Records Management System Project	50,000	50,000	-	-	-	-
3 Taser Replacement Plan	16,311	16,311	-	-	-	-
4 BWC Licensing Agreement	10,325	10,325	-	-	-	-
5 Simulcast Radio Project Part II	-	-	-	-	-	-
TOTAL	236,636	236,636	-	-	-	-



2019 City of Middleton Budget

Department and Project	2019 Approved	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
PUBLIC WORKS (STREETS)						
1 Maywood Ave Reconstruction (Park - Allen)	735,000	735,000	-	-	-	-
2 Bristol St & North Ave Reconstruction	675,000	675,000	-	-	-	-
3 Pheasant Ln & Adler Cir Resurfacing	195,000	195,000	-	-	-	-
4 Terrace Ave & Middleton St Resurfacing	130,000	130,000	-	-	-	-
5 Crack Fill & Seal Coat	120,000	120,000	-	-	-	-
6 CTH Q Resurfacing (Century - City Limits)	5,000	5,000	-	-	-	-
7 Parkside Heights Reconstruction	85,000	85,000	-	-	-	-
8 Wood Rd & Wood Cir Reconstruction	40,000	40,000	-	-	-	-
9 Aurora St Reconstruction (Elmwood - University)	30,000	-	30,000	-	-	-
10 Sunrise Ct Resurfacing	3,000	3,000	-	-	-	-
11 Jonquil Ct Resurfacing	3,000	3,000	-	-	-	-
12 Falcon, Devonshire, Muirfield, Canterbury	-	-	-	-	-	-
13 Public Alley Resurfacing	-	-	-	-	-	-
TOTAL	2,021,000	1,991,000	30,000	-	-	-
PUBLIC WORKS (OTHER)						
1 Survey Underground City Electric Lines	-	-	-	-	-	-
2 Accessible Ped Signals (Parmenter @ Century)	-	-	-	-	-	-
3 CMP Storm Pipe Lining (Pheasant Branch Cr)	-	-	-	-	-	-
4 Retaining Wall Repair (Bike Path @ PVR)	-	-	-	-	-	-
5 Century Ave Traffic Signal Coord.	-	-	-	-	-	-
6 Survey, Misc (ROW & Annexation issues)	-	-	-	-	-	-
7 Citywide Transportation Network Plan Update	-	-	-	-	-	-
8 RRFB Signs (Century Ave @ Valley Ridge Rd)	15,000	15,000	-	-	-	-
9 RRFB Signs (Park St @ Pheasant Branch Cr)	-	-	-	-	-	-
10 RRFB Signs (High Rd @ Northside Elementary)	15,000	15,000	-	-	-	-
11 Mary St Pillar Repairs	-	-	-	-	-	-
12 Speed Display Signs (Mendota hill)	-	-	-	-	-	-
13 Speed Display Signs (Maywood hill)	-	-	-	-	-	-
14 Discovery Dr Street Light	-	-	-	-	-	-
15 Century Ave Signal & Turn Lane Impr. (CTH Q)	-	-	-	-	-	-
TOTAL	30,000	30,000	-	-	-	-
PUBLIC WORKS (FLEET ADDITIONS)						
1 Closed Loop Hydraulic Conversions	24,500	24,500	-	-	-	-
2 1 Ton Truck (Ford F-550)	-	-	-	-	-	-
3 Pallet Painter	-	-	-	-	-	-
4 Parts Washer	-	-	-	-	-	-
5 Pickup (Ford F-150)	-	-	-	-	-	-
TOTAL	24,500	24,500	-	-	-	-
SEWER UTILITY						
1 Sewer Main Replacement	470,000	-	-	470,000	-	-
2 Sewer Force Main Replacement	125,000	-	-	125,000	-	-
3 Sewer Lift Station Rehab	100,000	-	-	100,000	-	-
4 Utility Master Plan - Sewer	25,000	-	-	25,000	-	-
TOTAL	720,000	-	-	720,000	-	-
STORM WATER UTILITY						
1 PBC - Channel Bank Assessment	-	-	-	-	-	-
2 Spring Hill Pond - Sediment Removal	-	-	-	-	-	-
3 PBC, Park - Parmenter: Channel Stabilization	-	-	-	-	-	-
4 PBC & N/S Fork Channel Stablization	310,000	-	-	310,000	-	-
TOTAL	310,000	-	-	310,000	-	-
VEHICLE & EQUIPMENT REPLACEMENT PLAN						
1 Vehicle & Equipment Replacement Plan	720,450	500,000	-	-	220,450	-
TOTAL	720,450	500,000	-	-	220,450	-



2019 City of Middleton Budget

Department and Project	2019 Approved	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
WATER RESOURCES COMMISSION						
1 Adaptive Management / TMDL Compliance	62,800	62,800	-	-	-	-
2 DNR Leaf Management Program	-	-	-	-	-	-
3 N Fork Basin Pond A - Infiltration Test Pits	-	-	-	-	-	-
TOTAL	62,800	62,800	-	-	-	-
WATER UTILITY						
1 Water Meter Replacement	100,000	-	-	100,000	-	-
2 Water Main Replacement	1,100,000	-	-	1,100,000	-	-
3 Water Utility Vehicle Replacement	55,000	-	-	55,000	-	-
4 Well #8 Rehab	250,000	-	-	250,000	-	-
5 Water Utility Safety/Equipment Trailer	7,500	-	-	7,500	-	-
6 Utility Master Plan - Water	60,000	-	-	60,000	-	-
TOTAL	1,572,500	-	-	1,572,500	-	-
TOTAL ALL DEPARTMENTS	12,901,969	3,489,566	3,994,500	3,023,973	1,878,230	515,700



2019 Approved Capital Budget Items by Account Number

Department and Project	Project #	Account Description	Account Number	Budget Amount
ADMINISTRATION/OTHER				
2 Tourism Depot Windows & Framing	AD-19-02	Building Maintenance Projects	201-5544-350	20,000
TOTAL				20,000
AIRPORT				
1 Multi-purp. tractor (Massy 1760 + attachments)	AI-19-01	Airport Capital: Capital Equipment	660-5315-800	51,473
TOTAL				51,473
BUILDING INSPECTION				
1 Scanning/Display Service for Plan Archive	BI-19-01	Misc. Bldg. Insp. Proj: Contract. Svc.s	416-5910-005	10,000
2 Retrofit Police Department with LED lighting	BI-19-02	Misc. Bldg. Insp. Proj: Capital Outlay	416-5910-800	22,000
4 Upgrade City Hall HVAC controls	BI-19-04	Misc. Bldg. Insp. Proj: Capital Outlay	416-5910-800	30,000
TOTAL				62,000
COMMUNITY SERVICES				
1 Trailers for electronic message signs	CS-19-01	Capital Equipment	416-5905-800	12,130
TOTAL				12,130
CONSERVANCY LANDS				
1 PBC Southeast Trail Boardwalk Redecking	CL-19-01	PBC Boardwalk: Contractual Expense	414-5118-005	70,000
2 Pheasant Branch Conservancy Master Plan Update	CL-19-02	Cons. Land Plan Update: Cont. Expense	414-5127-005	50,000
5 Bock Community Forest	CL-19-05	Bock Comm. Forest: Contractual Exp	414-5131-005	20,000
TOTAL				140,000
EMS				
1 Mobile Data Computer Replacements	EM-19-01	EMS MDS Replacement: Capital Outlay	416-5115-800	16,000
2 Mobile Radio Replacements	EM-19-02	EMS Radio Acquisition: Capital Outlay	416-5110-800	45,000
4 EMS Building Carpeting & Painting	EM-19-04	EMS Facility: Capital Outlay	416-5116-800	16,000
TOTAL				77,000
FIRE DISTRICT				
1 Capital Replacement Fund	FI-19-01	General Fund Assigned Fund Balance	N/A	190,650
TOTAL				190,650
GOLF COURSE				
1 Parking Lot Expansion	GC-19-01	Capital Expenses: Capital Outlay	650-5550-800	240,000
2 Carpet	GC-19-02	Capital Expenses: Clubhouse Capital	650-5550-801	35,000
3 Cartpaths	GC-19-03	Capital Expenses: Grounds Capital	650-5550-803	25,000
TOTAL				300,000
INFORMATION TECHNOLOGY				
1 UPS Power Supplies	IT-19-01	Information Technology: Capital Outlay	416-5500-800	24,000
TOTAL				24,000
LIBRARY				
1 Interior updates Phase 1	LIB-19-01	Library Operations: Capital Outlay	212-5511-800	380,000
TOTAL				380,000
PARKS, RECREATION, & FORESTRY				
1 Pump Track Relocation, Access, & Parking	PR-19-01	Bike Park Improvements: Capital Outlay	210-5270-800	506,130
2 Emerald Ash Borer (EAB) Program	PR-19-02	EAB Tree Removal: Contractual Expenses	414-5205-005	175,500
3 Walter Bauman Aquatic Center	PR-19-03	Aquatic Center: Capital Equipment	414-5316-800	50,000
4 Mowing Operation Trucks	PR-19-04	Capital Equipment: Capital Outlay	414-5180-800	74,000
5 Security Camera Upgrades	PR-19-05	Capital Equipment: Capital Outlay	414-5180-800	40,000
7 Park Shelter Construction	PR-19-07	Park Development: Capital Outlay	210-5240-800	560,000
10 Parkland Acquisition	PR-19-10	Park Development: Land Acquisition	210-5240-600	150,000
TOTAL				1,555,630



2019 Approved Capital Budget Items by Account Number

Department and Project	Project #	Account Description	Account Number	Budget Amount
PLANNING				
1 Pleasant View Road Expansion - TID 3	PL-19-01	Pleasant View Road: Design	401-5210-005	450,000
2 University Avenue: Cayuga St - Park Street - TID 3	PL-19-02	University & Parmenter: Construction	401-5215-010	1,750,000
3 Downtown Plaza Development - TID 3	PL-19-03	Downtown Plaza: Construction	401-5219-010	TBD
4 NE Middleton Trail Connector - TID 5	PL-19-04	NE Connector Path: Construction	501-5305-010	1,412,000
5 Solar Projects on 5 City Buildings	PL-19-05	Facility & Energy Pgm: Contractual Exp.	416-5707-005	426,700
6 Whispering Pines Emergency Access - TID 3	PL-19-06	Property Purchases: Property Purchases	401-5167-990	100,000
7 Parmenter St: Terrace Avenue - University Ave - TID 3	PL-19-07	Parmenter Street: Design	401-5193-005	100,000
8 Community Campus Plan - TID 3	PL-19-08	Capital Projects: Community Campus Plan	401-5190-997	120,000
11 Evaluation of Lisa & Laura Lane Storm Sewer - TID 5	PL-19-16	Miscellaneous: Other TID 5 Projects	501-5801-992	32,500
TOTAL				4,391,200
POLICE DEPARTMENT				
1 Next Gen 911 Telephone System	PD-19-01	Next Gen 911 System: Capial Outlay	416-5327-800	160,000
2 MPSIS Records Management System Project	PD-19-02	Record Mgmt System: Capital Outlay	416-5328-800	50,000
3 Taser Replacement Plan	PD-19-03	Police Capital: Capital Outlay	416-5380-800	16,311
4 BWC Licensing Agreement	PD-19-04	Police Cameras: Capital Outlay	416-5321-800	10,325
TOTAL				236,636
PUBLIC WORKS (STREETS)				
1 Maywood Ave Reconstruction (Park - Allen)	PW-19-01	Maywood Reconstruction: Construction	412-5330-010	735,000
2 Bristol St & North Ave Reconstruction	PW-19-02	Bristol Reconstruction: Construction	412-5331-010	675,000
3 Pheasant Ln & Adler Cir Resurfacing	PW-19-03	Resurfacing Projects: Construction	412-5350-010	195,000
4 Terrace Ave & Middleton St Resurfacing	PW-19-04	Resurfacing Projects: Construction	412-5350-010	130,000
5 Crack Fill & Seal Coat	PW-19-05	Chip/Slurry Seal: Construction	412-5315-010	120,000
6 CTH Q Resurfacing (Century - City Limits)	PW-19-06	Resurfacing Projects: Construction	412-5350-010	5,000
7 Parkside Heights Reconstruction	PW-19-07	Parkside Heights Reconstruction: Design	412-5332-005	85,000
8 Wood Rd & Wood Cir Reconstruction	PW-19-08	Wood Rd Reconstruction: Design	412-5333-005	40,000
9 Aurora St Reconstruction (Elmwood - University)	PW-19-09	Aurora St Reconstruction: Design	401-5220-005	30,000
10 Sunrise Ct Resurfacing	PW-19-10	Resurfacing Projects: Construction	412-5350-010	3,000
11 Jonquil Ct Resurfacing	PW-19-11	Resurfacing Projects: Construction	412-5350-010	3,000
TOTAL				2,021,000
PUBLIC WORKS (OTHER)				
8 RRFB Signs (Century Ave @ Valley Ridge Rd)	PO-19-08	Pedestrian Improvements: Construction	412-5420-010	15,000
10 RRFB Signs (High Rd @ Northside Elementary)	PO-19-10	Pedestrian Improvements: Construction	412-5420-010	15,000
TOTAL				30,000
PUBLIC WORKS (FLEET ADDITIONS)				
1 Closed Loop Hydraulic Conversions	PV-19-01	Other Equipment & Acq.: Capital Outlay	412-5810-800	24,500
TOTAL				24,500
SEWER UTILITY				
1 Sewer Main Replacement	SU-19-01	Sewer Capital: Main Replacements	620-6297-815	470,000
2 Sewer Force Main Replacement	SU-19-02	Sewer Capital: Force Mains	620-6297-810	125,000
3 Sewer Lift Station Rehab	SU-19-03	Sewer Capital: Pump Station Equipment	620-6297-820	100,000
4 Utility Master Plan - Sewer	SU-19-04	Sewer Capital: Main Replacements	620-6297-860	25,000
TOTAL				720,000
STORM WATER UTILITY				
1 Pheasant Branch Channel Assessment	SW-19-**	Pheasant Branch Bank: Capital Outlay	630-5710-800	310,000
TOTAL				310,000



2019 Approved Capital Budget Items by Account Number

Department and Project	Project #	Account Description	Account Number	Budget Amount
VEHICLE & EQUIPMENT REPLACEMENT PLAN				
1 2019 Vehicle & Equipment Requests	VE-19-01	PW Capital Equipment: Capital Outlay	412-5805-800	492,550
2 2019 Vehicle & Equipment Requests	VE-19-02	PL Capital Equipment: Capital Outlay	414-5380-800	106,100
3 2019 Vehicle & Equipment Requests	VE-19-03	PD Squad Replacement: Capital Outlay	416-5305-800	121,800
TOTAL				720,450
WATER RESOURCES COMMISSION				
1 Adaptive Management / TMDL Compliance	WR-19-01	Yahara Basin Adapt Mgmt: Capital Outlay	412-5608-800	62,800
TOTAL				62,800
WATER UTILITY				
1 Water Meter Replacement	WU-19-01	Water Capital: New Meters	610-6197-840	100,000
2 Water Main Replacement	WU-19-02	Water Capital: Main Replacement	610-6197-820	1,100,000
3 Water Utility Vehicle Replacement	WU-19-03	Water Capital: Transportation Equipment	610-6197-815	55,000
4 Well #8 Rehab	WU-19-04	Water Capital: Well Rehabilitation	610-6197-810	250,000
5 Water Utility Safety/Equipment Trailer	WU-19-05	Water Capital: Transportation Equipment	610-6197-815	7,500
6 Utility Master Plan - Water	WU-19-06	Water Capital: Main Replacement	610-6197-860	60,000
TOTAL				1,572,500
TOTAL ALL DEPARTMENTS				12,901,969



2019 City of Middleton Budget

2019 VEHICLE AND CAPITAL EQUIPMENT CAPITAL - REPLACEMENT PLAN ITEMS

2019 Vehicles and Capital Equipment to be Replaced with Vehicle Replacement Plan Funds

Mechanic's Priority	Vehicle No.	Vehicle Year	Department	Description	Requested Budget	Approved Budget
1	552	2015	Police	Ford Utility AWD Interceptor	\$ 42,500	\$ 42,500
2	556	2015	Police	Ford Utility AWD Interceptor	42,500	42,500
3	20	2007	Public Works	John Deere 544J End Loader	215,000	215,000
4	37	2007	Public Works	Sterling LT9513 Plow Truck	258,000	258,000
5	T21	2009	Public Works	4000lb Painting Trailer	11,050	11,050
6	889	2012	Police	Ford Escape SUV	36,800	36,800
7	80	2008	Public Works	Graco Painter Power Unit	8,500	8,500
8	40	2007	Public Lands	Chevrolet 3500 Dump Box	57,000	57,000
9	M2	2013	Public Lands	John Deere 1445 Mower	44,000	44,000
10	T7	2003	Public Lands	Olympic 7,000 lb Trailer	5,100	5,100
*	550	2015	Police	Ford Utility AWD Interceptor	-	-
*	53	2007	Public Lands	Chevrolet 1500 Pick Up	-	-
*	57	2008	Public Lands	Chevrolet 2500 Pick Up	-	-
*	72	2012	Public Lands	Artic Cat Bearcat Snowmobile	-	-
TOTAL					\$ 720,450	\$ 720,450

2019 Vehicles and Capital Equipment to be Replaced with Utility Funds

Mechanic's Priority	Vehicle No.	Vehicle Year	Department	Description	Requested Budget	Approved Budget
1	58	2011	Utilities	Ford F-250 Pick Up	\$ 55,000	\$ 55,500

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 #37 is recommended to be replaced with a tandem axle plow truck

Vehicle #T21 is recommended be replaced with a GVWR weight of 7,000 lbs

* Vehicles #550, 53, 57, & 72 are recommended to be postponed until 2020



GENERAL FUND VEHICLE REPLACEMENT PLAN SUMMARY: 2019 - 2028

Department	Total Current Replacement Value	Average Annual Cost	2019	2020	2021	2022	2023	2024 to 2028
Administration	\$ 57,972	\$ 5,797	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,861
Inspection	79,163	7,916	-	-	-	-	-	96,314
Police	599,357	115,471	121,800	189,392	136,808	66,089	131,865	789,998
Public Works	3,292,900	287,321	492,550	170,949	-	252,295	86,310	2,074,387
Public Lands	1,404,993	160,954	106,100	106,085	266,997	244,604	125,853	992,239
TOTAL	\$ 5,434,385	\$ 577,460	\$ 720,450	\$ 466,426	\$ 403,806	\$ 562,988	\$ 344,028	\$ 4,025,799

Beginning Balance		220,500	50	33,624	129,818	66,830	222,802
Plus Budget Allocation		500,000	500,000	500,000	500,000	500,000	3,802,997
Less Vehicle Replacements		(720,450)	(466,426)	(403,806)	(562,988)	(344,028)	(4,025,799)
Less Other Equipment Replacements		-	-	-	-	-	-
Less New Vehicle & Equipment Requests		-	-	-	-	-	-
Ending Balance		50	33,624	129,818	66,830	222,802	-

NON-GENERAL FUNDS VEHICLE REPLACEMENT PLAN SUMMARY: 2019-2028

Department	Total Current Replacement Value	Average Annual Cost	2019	2020	2021	2022	2023	2024 to 2028
Utilities	\$ 1,082,076	\$ 109,306	\$ 55,427	\$ -	\$ 49,097	\$ 465,062	\$ 161,436	\$ 497,384
Tourism	40,081	4,008	-	-	43,352	-	-	-
TOTAL	\$ 1,122,157	\$ 113,314	\$ 55,427	\$ -	\$ 92,449	\$ 465,062	\$ 161,436	\$ 497,384



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

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Approved</u>	<u>2018</u> <u>Projected</u>	<u>2019</u> <u>Approved</u>
REVENUES				
Tax Increment	\$ 7,076,276	\$ 9,400,000	\$ 9,225,019	\$ 9,400,000
Greenway Assessments	177,030	177,030	177,030	177,030
Special Assessment Interest	49,568	37,176	37,176	24,784
Exempt Computer Aid	337,352	350,000	342,311	342,311
Exempt Personal Property Aid	-	-	-	335,888
Other Revenues	-	-	64,365	-
Investment and Interest Income	38,178	25,000	20,000	20,000
Total Revenues	\$ 7,678,404	\$ 9,989,206	\$ 9,865,901	\$ 10,300,013
EXPENDITURES				
General				
Administration	8,420	-	150	15,000
Planning	228,557	200,000	200,000	200,000
Engineering	95,582	50,000	50,000	50,000
GIS	21,375	60,000	60,000	60,000
Legal	57,885	75,000	50,000	75,000
Contribution to CDA	-	-	-	35,000
TID Cost Recovery	1,476,530	1,376,530	1,376,530	1,276,530
Debt Service				
Principal	1,880,000	1,920,000	1,920,000	1,965,000
Interest	224,574	178,319	178,319	127,232
Debt Issuance Costs	-	-	-	-
Capital Outlay & Incentives				
Capital Projects	711,713	4,545,000	4,405,000	5,284,350
Developer Payments	1,596,215	2,400,000	2,550,228	3,295,376
Total Expenditures	\$ 6,300,851	\$ 10,804,849	\$ 10,790,227	\$ 12,383,488
OTHER FINANCING SOURCES (USES)				
Long-term debt issues	-	-	-	-
Premium on debt issued	-	-	-	-
Transfer to Debt Service Fund	-	-	-	-
Donation to TID 5	-	-	-	-
Sale of Property	-	-	-	-
Other Transfers In (Out)	-	-	-	-
Total Other Sources (Uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	1,377,553	(815,643)	(924,326)	(2,083,475)
FUND BALANCE				
Beginning Fund Balance	\$ 9,143,261	\$ 10,520,814	\$ 10,520,814	\$ 9,596,488
Ending Fund Balance	10,520,814	9,705,171	9,596,488	7,513,013
Less Advances to Other Funds	(4,193,289)	(4,193,289)	(6,823,289)	(4,193,289)
NET AVAILABLE FUND BALANCE	\$ 6,327,525	\$ 5,511,882	\$ 2,773,199	\$ 3,319,724



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

2019 TIF DISTRICT #3 POTENTIAL CAPITAL PROJECTS

University & Parmenter Intersection	\$	1,750,000
Pleasant View Road Expansion		450,000
Whispering Pines Emergency Access		100,000
Parmenter Street Reconstruction Design		100,000
Community Campus Plan		120,000
Bicycle Sharing Program		-
Downtown Plaza Development		TBD
Aurora Street Reconstruction		30,000
<u>Other Capital Projects</u>		<u>2,734,350</u>
TOTAL	\$	5,284,350



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

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Approved</u>	<u>2018</u> <u>Projected</u>	<u>2019</u> <u>Approved</u>
REVENUES				
Tax Increment	\$ 857,583	\$ 830,000	\$ 813,851	\$ 880,000
Exempt Computer Aid	19,922	20,000	20,215	20,215
Exempt Personal Property Aid	-	-	-	30,670
Grant Revenues	-	172,250	172,250	-
Other Revenues	28,315	25,000	50,000	25,000
Investment and Interest Income	10,908	-	-	-
Total Revenues	\$ 916,728	\$ 1,047,250	\$ 1,056,316	\$ 955,885
EXPENDITURES				
General				
Administration	150	-	150	150
Planning	48,250	30,000	50,000	50,000
Engineering	17,186	15,000	35,000	25,000
Legal	19,350	10,000	50,000	25,000
Debt Service				
Principal	353,611	361,963	353,611	370,224
Interest	218,701	212,515	218,701	258,178
Issuance Costs	-	-	-	-
Capital Outlay & Incentives				
Capital Projects	239,741	550,000	3,420,000	1,500,000
Developer Payments	88,026	91,000	1,537,714	133,968
Total Expenditures	\$ 985,015	\$ 1,270,478	\$ 5,665,176	\$ 2,362,520
OTHER FINANCING SOURCES (USES)				
Long-term debt issues	-	-	1,500,000	-
Premium on debt issued	-	-	-	-
Transfer to Debt Service Fund	-	-	-	-
Sale of Property	-	-	-	2,630,000
Other Transfers In (Out)	-	-	-	-
Total Other Sources (Uses)	-	-	1,500,000	2,630,000
NET CHANGE IN FUND BALANCE	(68,287)	(223,228)	(3,108,860)	1,223,365
FUND BALANCE				
Beginning Fund Balance	\$ (726,136)	\$ (794,423)	\$ (794,423)	\$ (3,903,283)
Ending Fund Balance	(794,423)	(1,017,651)	(3,903,283)	(2,679,918)
Plus Advances from Other Funds	2,048,999	2,048,999	4,678,999	2,048,999
NET AVAILABLE FUNDS	\$ 1,254,576	\$ 1,031,348	\$ 775,716	\$ (630,919)

2019 TIF DISTRICT #5 CAPITAL PROJECTS

Northeast Middleton Trail Connector	\$ 1,412,000
Other Miscellaneous Projects	88,000
TOTAL	\$ 1,500,000



2019 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 budgted directly in each TIF fund.

Outstanding Debt Issues

Table with 6 columns: Issue, Purpose, Maturity Year, Callable, Original Amount, Balance at 12/31/18. Lists various debt issues from 2010 to 2018 with their respective amounts and maturity dates.

Legal Debt Limit

Table showing legal debt limit calculations: 2018 Total Equalized Valuation as Certified by WI Dept. of Revenue (\$ 3,545,571,200), Allowable Debt Limit as of 12/31/2018 (\$ 177,278,560), General Obligation Debt Outstanding as of 12/31/2018 (\$ 44,314,426), Available Debt Capacity Under Legal Limit (\$ 132,964,134).

Percent of Legal Debt Limit Incurred 25.0%



2019 City of Middleton Budget

General Debt Service Budget Summary (Fund 300)

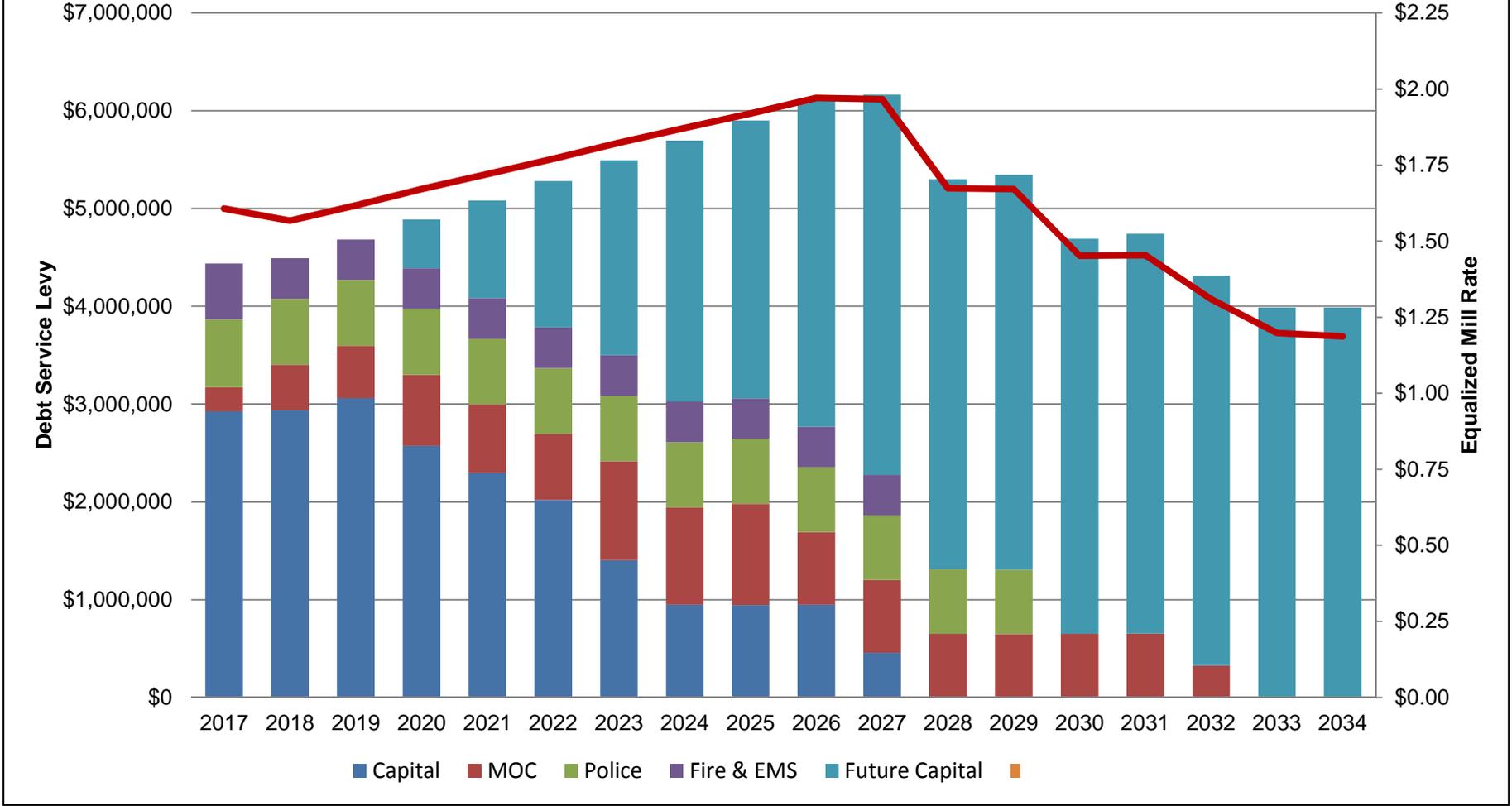
	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Projected</u>	<u>2019</u> <u>Approved</u>
REVENUES				
Property Taxes	\$ 4,437,499	\$ 4,491,953	\$ 4,491,953	\$ 4,682,218
BAB Interest Subsidy	133,353	124,995	125,338	117,863
Interest	-	-	-	-
Total Revenues	\$ 4,570,852	\$ 4,616,948	\$ 4,617,291	\$ 4,800,081
EXPENDITURES				
Principal - General	3,720,000	3,780,000	3,780,000	3,980,000
Principal - Refunding	-	-	-	-
Interest - General	1,039,982	1,003,336	1,031,561	1,006,123
Paying Agent & Fiscal Charges	7,150	10,000	10,000	10,000
Issuance Costs & Fiscal Charges	72,191	-	67,897	-
Total Expenditures	\$ 4,839,323	\$ 4,793,336	\$ 4,889,458	\$ 4,996,123
Excess (deficiency) of revenues over expenditures	\$ (268,471)	\$ (176,388)	\$ (272,167)	(196,042)
OTHER FINANCING SOURCES (USES)				
Long-term debt issues	70	-	1,437	-
Premium on debt issued	137,896	-	142,164	-
Refunding payment to escrow	-	-	-	-
Transfer from Impact Fee Funds	150,000	150,000	150,000	150,000
Operating transfers in/(out)	-	-	-	-
Total Other Financing Sources (Uses)	287,966	150,000	293,601	150,000
Excess (Deficit) of Sources vs. Uses of Funds	19,495	(26,388)	21,434	(46,042)
FUND BALANCE				
Beginning of Year	\$ 24,120	\$ 43,615	\$ 43,615	\$ 65,049
End of Year	\$ 43,615	\$ 17,227	\$ 65,049	\$ 19,007



2019 DEBT SERVICE PAYMENTS BY ISSUE AND CATEGORY

Issue	General Debt			TID #3			TID #5		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2010 Taxable GO Ref Bds (BAB)	530,000	361,710	891,710	-	-	-	-	-	-
2010 GO Refunding Bonds	-	-	-	605,000	49,400	654,400	-	-	-
2010 Taxable GO Ref Bonds	-	-	-	820,000	60,763	880,763	-	-	-
2011 GO Promissory Notes	465,000	13,950	478,950	-	-	-	-	-	-
2012 Taxable GO Notes	-	-	-	375,000	3,469	378,469	-	-	-
2012 GO Promissory Notes	265,000	12,038	277,038	-	-	-	-	-	-
2012 GO Promissory Notes	330,000	27,100	357,100	165,000	13,600	178,600	-	-	-
2012 Taxable GO Notes	-	-	-	-	-	-	280,000	133,325	413,325
2013 GO Promissory Notes	550,000	68,100	618,100	-	-	-	-	-	-
2014 GO Promissory Notes	245,000	23,200	268,200	-	-	-	-	-	-
2015 GO Refunding Bonds	-	186,850	186,850	-	-	-	-	-	-
2015 GO Promissory Notes	415,000	39,050	454,050	-	-	-	-	-	-
2016 State Trust Fund Loan	-	-	-	-	-	-	90,224	72,353	162,577
2016 GO Refunding Bonds	390,000	72,700	462,700	-	-	-	-	-	-
2017 GO Notes	365,000	89,650	454,650	-	-	-	-	-	-
2018 State Trust Fund Loan	-	-	-	-	-	-	-	65,589	65,589
2018 GO Notes	425,000	111,775	536,775	-	-	-	-	-	-
TOTAL	\$ 3,980,000	\$ 1,006,123	\$ 4,986,123	\$ 1,965,000	\$ 127,232	\$ 2,092,232	\$ 370,224	\$ 271,267	\$ 641,491

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	\$5.08 M	\$5.28 M	\$5.49 M	\$5.7 M	\$5.9 M	\$6.12 M	\$5.9 M
Debt Service Mill Rate	\$ 1.61	\$ 1.57	\$ 1.62	\$ 1.67	\$ 1.72	\$ 1.77	\$ 1.82	\$ 1.87	\$ 1.92	\$ 1.97	\$ 1.97

* Assumes annual capital borrowing of \$3,500,000 per year with an annual 1.0% increase in non-TID equalized value.



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	2,885,256	2,530,378	2,834,277	1,594,311	2,834,277	2,949,126	2,949,126	2,949,126
MISCELLANEOUS REVENUES	127,000	138,778	127,000	80,066	127,000	127,000	127,000	127,000
TOTAL	3,012,256	2,669,156	2,961,277	1,674,378	2,961,277	3,076,126	3,076,126	3,076,126
OPERATING EXPENSES								
SOURCE OF SUPPLY	96,236	47,899	55,616	21,958	55,616	55,799	55,799	57,494
PUMPING	250,398	267,211	258,069	181,117	262,569	274,781	274,781	275,047
WATER TREATMENT	75,198	55,468	84,694	31,853	84,694	68,462	68,462	68,681
TRANSMISSION & DISTRIBUTION	337,221	363,645	315,107	276,617	315,107	376,948	376,948	385,416
CUSTOMER ACCOUNT	35,646	63,241	12,500	41,505	12,500	12,500	12,500	12,500
ADMINISTRATION & GENERAL	452,710	484,283	544,686	256,671	544,686	545,580	545,580	536,203
TOTAL	1,247,409	1,281,747	1,270,672	809,720	1,275,172	1,334,070	1,334,070	1,335,341
DEPRECIATION/TAXES/OTHER								
DEPRECIATION	587,689	598,999	572,000	-	572,000	572,000	572,000	572,000
TOTAL	587,689	598,999	572,000	-	572,000	572,000	572,000	572,000
NET OPERATING INCOME	1,177,158	788,411	1,118,605	864,657	1,114,105	1,170,056	1,170,056	1,168,785
NON-OPERATING REVENUE/EXPENSE								
INVESTMENT INCOME	2,500	27,270	5,000	-	5,000	5,000	5,000	5,000
INTEREST EXPENSE	-	-	-	-	-	-	-	-
TOTAL	2,500	27,270	5,000	-	5,000	5,000	5,000	5,000
NET INCOME (LOSS)	1,179,658	815,681	1,123,605	864,657	1,119,105	1,175,056	1,175,056	1,173,785
CAPITAL CONTRIBUTIONS & TRANSFERS								
CAPITAL CONTRIBUTIONS	-	-	-	-	-	-	-	-
TRANSFER IN	-	16,368	-	-	-	-	-	-
TRANSFER OUT (PILOT)	(525,000)	(473,021)	(565,000)	-	(565,000)	(565,000)	(565,000)	(565,000)
TOTAL	(525,000)	(456,653)	(565,000)	-	(565,000)	(565,000)	(565,000)	(565,000)
CHANGE IN NET POSITION	654,658	359,028	558,605	864,657	554,105	610,056	610,056	608,785
BEGINNING NET POSITION		24,423,092			24,782,120	25,336,225	25,336,225	25,336,225
ENDING NET POSITION		24,782,120			25,336,225	25,946,281	25,946,281	25,945,010
CASH FLOW ADJUSTMENTS								
PLUS:								
DEPRECIATION		598,999			572,000	572,000	572,000	572,000
CHANGE IN FUTURE PENSION LIABILITY		25,122			-	-	-	-
OTHER ACCRUAL ADJUSTMENTS		-			-	-	-	-
LESS:								
CAPITAL CONTRIBUTIONS		-			-	-	-	-
OTHER ACCRUAL ADJUSTMENTS		(76,546)			-	-	-	-
ACQUISITION OF CAPITAL ASSETS		(2,776,192)			(439,000)	(1,512,500)	(1,512,500)	(1,512,500)
NET CHANGE IN CASH		(1,869,589)			687,105	(330,444)	(330,444)	(331,715)



2019 City of Middleton Budget

WATER UTILITY REVENUES

	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	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	1,059,755	968,516	1,059,755	730,551	1,059,755	1,091,548	1,091,548
610-4612-00	METERED SALES-COMMERCIAL	724,368	529,191	724,368	406,574	724,368	746,099	746,099
610-4613-00	METERED SALES-INDUSTRIAL	159,361	159,291	159,361	111,163	159,361	164,142	164,142
610-4614-00	METERED SALES - MULTI FAMILY	289,747	299,091	289,747	237,667	289,747	298,439	298,439
610-4620-00	PRIVATE FIRE PROTECTION	108,655	90,236	108,655	68,258	108,655	108,655	108,655
610-4630-00	PUBLIC FIRE PROTECTION	478,177	437,391	437,391	-	437,391	485,243	485,243
610-4640-00	OTHER SALES TO PUBLIC AUTHORIT	65,193	46,662	55,000	40,099	55,000	55,000	55,000
	TOTAL	2,885,256	2,530,378	2,834,277	1,594,311	2,834,277	2,949,126	2,949,126
MISCELLANEOUS REVENUES								
610-4701-00	FORFEITED DISCOUNTS	4,000	7,149	4,000	5,676	4,000	4,000	4,000
610-4710-00	MISC SERVICE REVENUE	5,000	8,527	5,000	6,204	5,000	5,000	5,000
610-4720-00	RENT FROM WATER PROPERTY	105,000	99,577	105,000	67,947	105,000	105,000	105,000
610-4740-00	OTHER OPERATING REVENUE	5,000	60	5,000	240	5,000	5,000	5,000
610-4790-00	TRANSFER IN	-	16,368	-	-	-	-	-
	TOTAL	119,000	131,681	119,000	80,066	119,000	119,000	119,000
INTEREST & OTHER FINANCING SOURCES								
610-4210-00	CONTRIBUTIONS IN AID OF CONSTU	-	-	-	-	-	-	-
610-4210-01	CAPITAL CONTRIBUTED BY MUNI	-	-	-	-	-	-	-
610-4250-00	AMORTIZATION OF PSC LIABILITY	-	-	-	-	-	-	-
610-4290-00	INTEREST & DIVIDEND INCOME	2,500	27,270	5,000	-	5,000	5,000	5,000
610-4290-03	CREDIT CARD REBATE PROGRAM	5,000	4,629	5,000	-	5,000	5,000	5,000
610-4291-00	MISCELLANEOUS INCOME	3,000	18,658	3,000	-	3,000	3,000	3,000
	TOTAL	10,500	50,557	13,000	-	13,000	13,000	13,000
TOTAL WATER UTILITY REVENUES		3,014,756	2,712,615	2,966,277	1,674,378	2,966,277	3,081,126	3,081,126



2019 City of Middleton Budget

WATER UTILITY EXPENSES		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
SOURCE OF SUPPLY									
WAGES									
610-6160-110	SALARIES-FULL-TIME (601)	77,319	26,039	38,682	16,064	38,682	31,677	31,677	32,311
610-6160-117	OVERTIME	-	-	-	-	-	-	-	-
610-6160-135	LONGEVITY	6,140	6,183	8,281	-	8,281	11,528	11,528	11,826
	TOTAL	83,459	32,221	46,963	16,064	46,963	43,205	43,205	44,137
PERSONNEL BENEFITS									
610-6160-192	RETIREMENT	-	(519)	-	(1,106)	-	2,119	2,119	2,471
610-6160-193	FICA	597	613	653	1,197	653	2,475	2,475	2,886
	TOTAL	597	94	653	91	653	4,594	4,594	5,357
OPERATING EXPENSES									
610-6160-220	SUPPLIES & EXPENSES (603)	11,180	13,714	7,000	3,888	7,000	7,000	7,000	7,000
610-6160-410	MAINTENANCE (617): PPE	1,000	1,869	1,000	1,914	1,000	1,000	1,000	1,000
	TOTAL	12,180	15,583	8,000	5,802	8,000	8,000	8,000	8,000
TOTAL SOURCE OF SUPPLY		96,236	47,899	55,616	21,958	55,616	55,799	55,799	57,494
PUMPING									
WAGES									
610-6162-110	SALARIES-FULL-TIME (624)	4,098	9,534	6,569	3,627	6,569	11,599	11,599	11,831
610-6162-117	OVERTIME	-	-	-	-	-	-	-	-
	TOTAL	4,098	9,534	6,569	3,627	6,569	11,599	11,599	11,831
PERSONNEL BENEFITS									
610-6162-192	RETIREMENT	-	(18)	-	(270)	-	776	776	792
610-6162-193	FICA	-	49	-	267	-	906	906	924
	TOTAL	-	32	-	(3)	-	1,682	1,682	1,716
OPERATING EXPENSES									
610-6162-210	PURCHASED POWER (623)	240,000	238,102	245,000	163,501	245,000	245,000	245,000	245,000
610-6162-220	SUPPLIES & EXPENSES (626)	1,500	17,580	1,500	9,257	6,000	11,500	11,500	11,500
610-6162-410	MAINTENANCE (633)	4,800	1,963	5,000	4,736	5,000	5,000	5,000	5,000
	TOTAL	246,300	257,645	251,500	177,494	256,000	261,500	261,500	261,500
TOTAL PUMPING		250,398	267,211	258,069	181,117	262,569	274,781	274,781	275,047



2019 City of Middleton Budget

WATER UTILITY EXPENSES

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WATER TREATMENT									
WAGES									
610-6163-110	SALARIES-FULL-TIME (642)	22,698	7,870	27,194	2,404	27,194	9,574	9,574	9,765
610-6163-117	OVERTIME	-	-	-	-	-	-	-	-
	TOTAL	22,698	7,870	27,194	2,404	27,194	9,574	9,574	9,765
PERSONNEL BENEFITS									
610-6163-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
610-6163-192	RETIREMENT	-	-	-	(161)	-	640	640	653
610-6163-193	FICA	-	-	-	175	-	748	748	763
610-6163-194	HEALTH INSURANCE	-	-	-	-	-	-	-	-
610-6163-195	DENTAL INSURANCE	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	14	-	1,388	1,388	1,416
OPERATING EXPENSES									
610-6163-220	SUPPLIES & EXPENSES (643)	15,000	14,208	20,000	9,129	20,000	20,000	20,000	20,000
610-6163-230	CHEMICALS (641)	30,000	33,025	30,000	19,402	30,000	30,000	30,000	30,000
610-6163-410	MAINTENANCE (652)	7,500	365	7,500	904	7,500	7,500	7,500	7,500
	TOTAL	52,500	47,598	57,500	29,435	57,500	57,500	57,500	57,500
TOTAL WATER TREATMENT		75,198	55,468	84,694	31,853	84,694	68,462	68,462	68,681

TRANSMISSION & DISTRIBUTION

WAGES									
610-6164-110	SALARIES-FULL-TIME (660)	182,221	18,323	-	-	-	22,291	22,291	22,737
610-6164-111	LABOR RES. & STANDPIPE (661)	-	20,795	22,232	3,144	22,232	25,298	25,298	25,804
610-6164-112	LABOR - MAINS (662)	-	53,443	57,217	39,460	57,217	65,017	65,017	71,046
610-6164-113	LABOR - SERVICES (662)	-	23,615	23,368	35,298	23,368	28,729	28,729	29,304
610-6164-114	LABOR - METERS (663)	-	3,593	16,420	33,436	16,420	4,371	4,371	4,458
610-6164-115	LABOR - HYDRANTS (662)	-	7,260	15,870	4,290	15,870	8,832	8,832	9,009
610-6164-117	OVERTIME	10,000	24,282	10,000	-	10,000	10,000	10,000	10,200
	TOTAL	192,221	151,311	145,107	115,627	145,107	164,538	164,538	172,558
PERSONNEL BENEFITS									
610-6164-190	FRINGE BENEFITS-OTHER	-	18,267	-	-	-	-	-	-
610-6164-192	RETIREMENT	-	-	-	-	-	10,337	10,337	10,544
610-6164-193	FICA	-	685	-	8,576	-	12,073	12,073	12,314
610-6164-194	HEALTH INSURANCE	-	-	-	-	-	-	-	-
610-6164-195	DENTAL INSURANCE	-	-	-	-	-	-	-	-
	TOTAL	-	18,951	-	8,576	-	22,410	22,410	22,858
OPERATING EXPENSES									
610-6164-220	SUPPLIES & EXPENSES (665)	30,000	32,336	40,000	24,658	40,000	40,000	40,000	40,000
610-6164-410	MAINT (DO NOT USE)	-	-	-	-	-	-	-	-
610-6164-411	MAINT RES. & STANDPIPE (672)	5,000	6,375	5,000	62	5,000	5,000	5,000	5,000
610-6164-412	MAINT - MAINS (673)	75,000	88,200	65,000	80,227	65,000	75,000	75,000	75,000
610-6164-413	MAINT - SERVICES (675)	10,000	18,454	15,000	11,715	15,000	15,000	15,000	15,000
610-6164-414	MAINT - METERS (676)	10,000	28,915	15,000	20,600	15,000	25,000	25,000	25,000
610-6164-415	MAINT - HYDRANTS (677)	15,000	19,102	30,000	15,151	30,000	30,000	30,000	30,000
	TOTAL	145,000	193,382	170,000	152,414	170,000	190,000	190,000	190,000
TOTAL TRANSMISSION & DISTRIBUTION		337,221	363,645	315,107	276,617	315,107	376,948	376,948	385,416



2019 City of Middleton Budget

WATER UTILITY EXPENSES

Table with columns for 2017 (Budget, Actual), 2018 (Budget, YTD 9-30-18, Projected), and 2019 (Requested Budget, Recommended Budget, Approved Budget). Rows include Customer Account Expense, Wages, Personnel Benefits, and Operating Expenses.

ADMINISTRATIVE & GENERAL

Table with columns for 2017 (Budget, Actual), 2018 (Budget, YTD 9-30-18, Projected), and 2019 (Requested Budget, Recommended Budget, Approved Budget). Rows include Wages, Personnel Benefits, and Operating Expenses.



2019 City of Middleton Budget

WATER UTILITY EXPENSES	2017		2018			2019			
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
	OTHER EXPENSES								
DEPRECIATION & TAXES									
610-4020-990	DEPRECIATION	433,300	435,317	410,000	-	410,000	410,000	410,000	410,000
610-4020-992	DEPREC ON CONTRIBUTED PLANT	154,389	163,682	162,000	-	162,000	162,000	162,000	162,000
610-4080-990	TAXES	525,000	473,021	565,000	-	565,000	565,000	565,000	565,000
	TOTAL	1,112,689	1,072,020	1,137,000	-	1,137,000	1,137,000	1,137,000	1,137,000
INTEREST & DEBT EXPENSE									
610-6193-990	INTEREST ON DEBT TO MUNICIPAL	-	-	-	-	-	-	-	-
610-6194-990	AMORTIZATION OF BOND DISCOUNT	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
OTHER EXPENSES & TRANSFERS									
610-6195-998	TRANSFER TO DEBT FD 300	-	-	-	-	-	-	-	-
610-6195-999	TRANSFER OUT	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
WATER CAPITAL EXPENSES									
610-6197-810	WELL REHAB & CONST (3140)	-	-	-	-	-	250,000	250,000	250,000
610-6197-812	WATER TREATMENT EQUIP. (3320)	-	-	-	-	-	-	-	-
610-6197-815	TRANSPORTATION EQUIP (3920)	50,000	-	46,500	38,363	46,500	62,500	62,500	62,500
610-6197-820	WATER MAIN REPL (3430)	192,500	-	192,500	4,224	192,500	1,100,000	1,100,000	1,100,000
610-6197-824		-	-	-	-	-	-	-	-
610-6197-825	OTHER TRANSM & DIST (3490)	-	-	-	-	-	-	-	-
610-6197-830	DIST RESERV & STANDPIPE (3420)	453,500	5,542	100,000	157,763	100,000	-	-	-
610-6197-835	SCADA EQUIP (3971)	-	-	-	-	-	-	-	-
610-6197-840	NEW METERS (3460-01)	160,000	-	100,000	80,560	100,000	100,000	100,000	100,000
610-6197-845	HYDRANTS (3480)	-	-	-	2,451	-	-	-	-
610-6197-850	GARAGE & EQUIP (3710)	-	-	-	-	-	-	-	-
	TOTAL	856,000	5,542	439,000	283,362	439,000	1,512,500	1,512,500	1,512,500
TOTAL OTHER EXPENSES		1,968,689	1,077,562	1,576,000	283,362	1,576,000	2,649,500	2,649,500	2,649,500
TOTAL WATER UTILITY EXPENSES		3,216,098	2,334,187	2,846,672	1,093,082	2,851,172	3,983,570	3,983,570	3,984,841



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	2,542,508	2,481,005	2,822,184	2,016,017	2,822,184	3,160,846	3,160,846	3,160,846
MISCELLANEOUS REVENUES	-	5,154	-	-	-	-	-	-
TOTAL	2,542,508	2,486,159	2,822,184	2,016,017	2,822,184	3,160,846	3,160,846	3,160,846
OPERATING EXPENSES								
OPERATION EXPENSES	1,847,049	1,943,094	2,016,171	1,463,698	2,016,171	2,213,613	2,213,613	2,216,203
MAINTENANCE EXPENSES	76,067	155,932	94,779	118,414	94,779	137,264	137,264	137,689
CUSTOMER ACCOUNT	22,595	62,706	17,743	31,400	27,743	34,428	34,428	34,917
ADMINISTRATION & GENERAL	290,801	245,249	322,607	102,260	292,607	297,458	297,458	293,954
TOTAL	2,236,512	2,406,981	2,451,300	1,715,772	2,431,300	2,682,763	2,682,763	2,682,763
DEPRECIATION/TAXES/OTHER								
DEPRECIATION	300,000	346,661	325,000	-	325,000	325,000	325,000	325,000
TOTAL	300,000	346,661	325,000	-	325,000	325,000	325,000	325,000
NET OPERATING INCOME	5,996	(267,483)	45,884	300,245	65,884	153,083	153,083	153,083
NON-OPERATING REVENUE/EXPENSE								
INVESTMENT INCOME	11,000	13,635	11,000	-	5,000	11,000	11,000	11,000
INTEREST EXPENSE	-	-	-	-	-	-	-	-
TOTAL	11,000	13,635	11,000	-	5,000	11,000	11,000	11,000
NET INCOME (LOSS)	16,996	(253,848)	56,884	300,245	70,884	164,083	164,083	164,083
CAPITAL CONTRIBUTIONS & TRANSFERS								
CAPITAL CONTRIBUTIONS	-	-	-	-	-	-	-	-
TRANSFER IN	-	-	-	-	-	-	-	-
TRANSFER OUT	-	(16,368)	-	-	-	-	-	-
TOTAL	-	(16,368)	-	-	-	-	-	-
CHANGE IN NET POSITION	16,996	(270,216)	56,884	300,245	70,884	164,083	164,083	164,083
BEGINNING NET POSITION		15,901,174			15,630,958	15,701,842	15,701,842	15,701,842
ENDING NET POSITION		15,630,958			15,701,842	15,865,925	15,865,925	15,865,925
CASH FLOW ADJUSTMENTS								
PLUS:								
DEPRECIATION		346,661			325,000	325,000	325,000	325,000
CHANGE IN FUTURE PENSION LIABILITY		11,317			-	-	-	-
OTHER ACCRUAL ADJUSTMENTS		-			-	-	-	-
LESS:								
CAPITAL CONTRIBUTIONS		-			-	-	-	-
DUE FROM OTHER FUNDS		(82,700)			-	-	-	-
OTHER ACCRUAL ADJUSTMENTS		(30,806)			-	-	-	-
ACQUISITION OF CAPITAL ASSETS		(603,646)			(208,000)	(695,000)	(695,000)	(695,000)
NET CHANGE IN CASH		(629,390)			187,884	(205,917)	(205,917)	(205,917)



2019 City of Middleton Budget

SEWER UTILITY REVENUES		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
		SEWER SALES REVENUE							
620-4610-00	SEWERAGE SERVICE-RESIDENTIAL	1,251,922	1,219,740	1,389,633	978,679	1,389,633	1,556,389	1,556,389	1,556,389
620-4620-00	SEWERAGE SERVICE-COMMERCIAL	1,023,044	954,858	1,135,579	805,323	1,135,579	1,271,848	1,271,848	1,271,848
620-4630-00	SEWERAGE SERVICE-INDUSTRIAL	219,052	264,237	243,148	196,890	243,148	272,326	272,326	272,326
620-4640-00	REVENUES FROM PUBLIC AUTHORITY	48,490	42,171	53,824	35,126	53,824	60,283	60,283	60,283
	TOTAL	2,542,508	2,481,005	2,822,184	2,016,017	2,822,184	3,160,846	3,160,846	3,160,846
INTEREST & MISCELLANEOUS REVENUE									
620-4210-00	CONTRIBUTIONS IN AID CONSTRUCTION	-	-	-	-	-	-	-	-
620-4290-00	INTEREST & DIVIDEND INCOME	11,000	13,635	11,000	-	11,000	11,000	11,000	11,000
620-4290-03	CREDIT CARD REBATE PROGRAM	-	4,629	-	-	-	-	-	-
620-4820-00	FORFEITED DISCOUNTS	-	-	-	-	-	-	-	-
620-4850-00	MISCELLANEOUS OPERATING REVENUE	-	525	-	-	-	-	-	-
	TOTAL	11,000	18,789	11,000	-	11,000	11,000	11,000	11,000
TOTAL SEWER UTILITY REVENUES		2,553,508	2,499,794	2,833,184	2,016,017	2,833,184	3,171,846	3,171,846	3,171,846



2019 City of Middleton Budget

SEWER UTILITY EXPENSES

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATION EXPENSES									
WAGES									
620-6282-110	SALARIES-FULL-TIME	28,099	73,129	23,030	41,419	23,030	29,886	29,886	32,060
620-6282-117	OVERTIME	-	-	-	-	-	-	-	-
620-6282-135	LONGEVITY	6,140	6,183	4,842	-	4,842	3,843	3,843	3,948
	TOTAL	34,239	79,312	27,872	41,419	27,872	33,729	33,729	36,008
PERSONNEL BENEFITS									
620-6282-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
620-6282-192	RETIREMENT	-	(613)	-	(2,781)	-	1,999	1,999	2,142
620-6282-193	FICA	310	692	299	3,095	299	2,335	2,335	2,503
	TOTAL	310	78	299	314	299	4,334	4,334	4,645
OPERATING EXPENSES									
620-6282-220	SUPPLIES & EXPENSES	50,000	18,830	50,000	32,851	50,000	50,000	50,000	50,000
620-6282-230	OTHER CHEMICALS FOR SEWERAGE	2,500	7,285	2,500	5,495	2,500	2,500	2,500	2,500
620-6282-320	TRANSPORTATION EXPENSES	30,000	51,749	35,000	33,172	35,000	35,000	35,000	35,000
620-6282-330	MMSD FEES	1,705,000	1,761,410	1,875,500	1,334,173	1,875,500	2,063,050	2,063,050	2,063,050
620-6282-420	POWER & FUEL - PUMPING: PPE	25,000	24,430	25,000	16,275	25,000	25,000	25,000	25,000
	TOTAL	1,812,500	1,863,704	1,988,000	1,421,965	1,988,000	2,175,550	2,175,550	2,175,550
TOTAL OPERATION EXPENSES		1,847,049	1,943,094	2,016,171	1,463,698	2,016,171	2,213,613	2,213,613	2,216,203
MAINTENANCE EXPENSES									
WAGES									
620-6283-110	SALARIES- FULL TIME	25,067	45,441	23,779	42,186	23,779	18,571	18,571	18,942
620-6283-117	OVERTIME	-	-	-	-	-	-	-	-
	TOTAL	25,067	45,441	23,779	42,186	23,779	18,571	18,571	18,942
PERSONNEL BENEFITS									
620-6283-192	RETIREMENT	-	(203)	-	(2,923)	-	1,242	1,242	1,267
620-6283-193	FICA	-	324	-	3,127	-	1,451	1,451	1,480
	TOTAL	-	121	-	205	-	2,693	2,693	2,747
OPERATING EXPENSES									
620-6283-414	MAINT - METERS	5,000	28,653	5,000	20,552	5,000	25,000	25,000	25,000
620-6283-415	MAINT - SEWAGE COLLECTION SYST	25,000	53,385	35,000	32,855	35,000	60,000	60,000	60,000
620-6283-416	MAINT - COLLECTION SYS PUMP EQ	16,000	24,020	26,000	20,789	26,000	26,000	26,000	26,000
620-6283-417	MAINT - GEN PLANT STRUCT & EQU	5,000	4,312	5,000	1,828	5,000	5,000	5,000	5,000
	TOTAL	51,000	110,370	71,000	76,024	71,000	116,000	116,000	116,000
TOTAL MAINTENANCE EXPENSES		76,067	155,932	94,779	118,414	94,779	137,264	137,264	137,689
CUSTOMER ACCOUNT EXPENSES									
WAGES									
620-6284-110	METER READING LABOR	22,595	52,204	17,743	20,239	17,743	21,334	21,334	21,761
620-6284-117	OVERTIME	-	-	-	-	-	-	-	-
620-6284-130	BILLING, COLLECT, ACCTG EXP	-	10,454	-	11,034	10,000	10,000	10,000	10,000
	TOTAL	22,595	62,658	17,743	31,273	27,743	31,334	31,334	31,761
PERSONNEL BENEFITS									
620-6284-192	RETIREMENT	-	(73)	-	(1,392)	-	1,427	1,427	1,456
620-6284-193	FICA	-	121	-	1,520	-	1,667	1,667	1,700
	TOTAL	-	48	-	127	-	3,094	3,094	3,156
TOTAL CUSTOMER ACCOUNT EXPENSES		22,595	62,706	17,743	31,400	27,743	34,428	34,428	34,917



2019 City of Middleton Budget

SEWER UTILITY EXPENSES

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
ADMINISTRATIVE & GENERAL									
WAGES									
620-6285-110	SALARIES-FULL-TIME	56,596	76,939	107,434	49,112	107,434	102,194	102,194	104,507
620-6285-111	SALARIES-SEASONAL	6,000	2,135	6,000	-	6,000	6,000	6,000	6,000
620-6285-117	OVERTIME	-	-	-	-	-	-	-	-
	TOTAL	62,596	79,073	113,434	49,112	113,434	108,194	108,194	110,507
PERSONNEL BENEFITS									
620-6285-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-	-
620-6285-192	RETIREMENT	9,206	2,862	11,847	9,528	11,847	6,960	6,960	7,117
620-6285-193	FICA	10,047	18,605	13,229	3,619	13,229	2,456	2,456	2,526
620-6285-194	HEALTH INSURANCE	59,412	20,616	31,120	15,295	31,120	27,468	27,468	27,468
620-6285-195	DENTAL INSURANCE	6,660	3,067	3,225	2,300	3,225	3,067	3,067	3,067
	TOTAL	85,325	45,149	59,421	30,743	59,421	39,951	39,951	40,178
OPERATING EXPENSES									
620-6285-210	OFFICE SUPPLIES	8,000	10,277	12,000	7,986	12,000	12,000	12,000	12,000
620-6285-222	INSURANCE	10,000	10,000	8,500	-	8,500	12,200	12,200	12,200
620-6285-310	OUTSIDE SERVICES	25,000	3,840	30,000	9,187	30,000	25,000	25,000	25,000
620-6285-490	MISC GENERAL EXPENSES	30,000	18,092	30,000	5,231	30,000	25,000	25,000	25,000
620-6285-491	RENTS	-	-	-	-	-	-	-	-
620-6285-990	GEN FUND COST RECOVERY	67,500	67,500	67,500	-	37,500	67,500	67,500	67,500
620-6285-998	PERSONNEL CONTINGENCY	2,380	-	1,752	-	1,752	7,613	7,613	1,569
	TOTAL	142,880	109,709	149,752	22,404	119,752	149,313	149,313	143,269
TOTAL ADMINISTRATIVE & GENERAL		290,801	233,932	322,607	102,260	292,607	297,458	297,458	293,954
OTHER EXPENSES									
DEPRECIATION									
620-4020-990	DEPRECIATION	300,000	346,661	325,000	-	325,000	325,000	325,000	325,000
620-4080-990	TAXES	-	-	-	-	-	-	-	-
	TOTAL	300,000	346,661	325,000	-	325,000	325,000	325,000	325,000
TRANSFERS									
620-6286-998	TRANSFER TO DEBT FD 300	-	-	-	-	-	-	-	-
620-6286-999	TRANSFER OUT	-	16,368	-	-	-	-	-	-
	TOTAL	-	16,368	-	-	-	-	-	-
SEWER CAPITAL EXPENSES									
620-6297-810	FORCE MAINS (3150)	-	-	-	-	-	125,000	125,000	125,000
620-6297-815	MAIN REPL (3130)	192,500	36,953	192,500	855	192,500	470,000	470,000	470,000
620-6297-820	PUMP STATION EQUIP (3230)	-	-	-	-	-	100,000	100,000	100,000
620-6297-825	GARAGE & EQUIP (3710)	45,000	-	15,500	-	15,500	-	-	-
	TOTAL	237,500	36,953	208,000	855	208,000	695,000	695,000	695,000
TOTAL OTHER EXPENSES		537,500	399,982	533,000	855	533,000	1,020,000	1,020,000	1,020,000
TOTAL SEWER UTILITY		2,774,012	2,795,646	2,984,300	1,716,627	2,964,300	3,702,763	3,702,763	3,702,763



Storm Water Utility Budget (Fund 630)

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Approved</u>	<u>2018</u> <u>Projected</u>	<u>2019</u> <u>Approved</u>
<u>OPERATING REVENUES</u>				
Public Charges for Services	278,020	280,000	280,000	280,000
Late Fees	1,894	-	2,000	-
TOTAL	\$ 279,914	\$ 280,000	\$ 282,000	\$ 280,000
<u>OPERATING EXPENDITURES</u>				
Operation and maintenance	7,892	-	-	-
Depreciation	108,523	70,000	110,000	110,000
TOTAL	\$ 116,415	\$ 70,000	\$ 110,000	\$ 110,000
<u>NET INCOME (LOSS)</u>				
	\$ 163,499	\$ 210,000	\$ 172,000	\$ 170,000
<u>NONOPERATING REVENUES</u>				
Interest Income	2,727	-	2,500	-
TOTAL	\$ 2,727	\$ -	\$ 2,500	\$ -
<u>CAPITAL CONTRIBUTIONS & TRANSFERS</u>				
Capital Contributed by Municipality	216,924	-	-	-
TOTAL	\$ 216,924	\$ -	\$ -	\$ -
<u>CHANGE IN NET POSITION</u>				
	\$ 383,150	\$ 210,000	\$ 172,000	\$ 170,000
BEGINNING NET POSITION	\$ 4,134,713	\$ 4,517,863	\$ 4,517,863	\$ 4,689,863
ENDING NET POSITION	4,517,863	4,727,863	4,689,863	4,859,863
<u>CASH FLOW ADJUSTMENTS</u>				
PLUS:				
DEPRECIATION	108,523	70,000	110,000	110,000
OTHER ACCRUAL ADJUSTMENTS			-	-
LESS:				
CAPITAL CONTRIBUTIONS	(216,924)		-	-
OTHER ACCRUAL ADJUSTMENTS	(24,459)		-	-
ACQUISITION OF CAPITAL ASSETS	-	(505,000)	(100,000)	(500,000)
<u>NET CHANGE IN CASH</u>				
	\$ 250,290	\$ (225,000)	\$ 182,000	\$ (220,000)
BEGINNING CASH & CASH EQUIVALENTS	\$ 336,035	\$ 586,325	\$ 586,325	\$ 768,325
ENDING CASH & CASH EQUIVALENTS	586,325	361,325	768,325	548,325



Middleton Utility District Budget (Fund 640)

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Approved</u>	<u>2018</u> <u>Projected</u>	<u>2019</u> <u>Approved</u>
REVENUES				
Public Charges for Services	485,541	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	\$ 485,541	\$ -	\$ -	\$ -
EXPENDITURES				
Operation and maintenance	5,414	-	-	-
Depreciation	-	-	-	-
Capital Outlay	-	44,400	10,000	25,000
Total Expenditures	\$ 5,414	\$ 44,400	\$ 10,000	\$ 25,000
CAPITAL CONTRIBUTIONS				
Capital Contributed by Developer	-	-	-	-
Total Capital Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 480,127	\$ (44,400)	\$ (10,000)	\$ (25,000)
NET POSITION				
Beginning Net Position	\$ (442,039)	\$ 38,088	\$ 38,088	\$ 28,088
Ending Net Position	38,088	(6,312)	28,088	3,088
Less Net Investment in Capital Assets	-	-	-	-
NET POSITION - END OF YEAR	\$ 38,088	\$ (6,312)	\$ 28,088	\$ 3,088



2019 City of Middleton Budget

GOLF COURSE BUDGET SUMMARY

	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATING REVENUES								
GOLF SHOP SALES	116,000	158,270	156,000	178,332	192,580	187,416	187,416	187,416
PUBLIC CHARGES FOR SERVICES	1,637,467	1,633,683	1,669,563	1,492,189	1,719,390	1,758,098	1,758,098	1,758,098
FOOD & BEVERAGE SALES	580,536	751,591	621,013	728,723	686,514	674,842	674,842	674,842
OTHER INCOME	4,330	46,699	4,330	54,795	44,347	43,451	43,451	43,451
TOTAL	2,338,333	2,590,243	2,450,906	2,454,040	2,642,831	2,663,807	2,663,807	2,663,807
OPERATING EXPENSES								
FOOD & BEVERAGE EXPENSES	153,774	192,632	173,775	176,702	196,157	194,610	194,610	194,610
PRO SHOP EXPENSES	485,961	579,099	534,051	467,536	581,872	560,835	560,835	565,386
CLUB HOUSE EXPENSES	68,653	73,316	66,878	47,183	67,743	66,878	66,878	66,878
OTHER FOOD & BEVERAGE EXP	143,087	174,510	149,618	167,483	178,183	209,571	209,571	210,365
GROUNDS EXPENSES	552,418	597,244	568,079	438,439	572,919	578,698	578,698	583,869
ADMINISTRATION EXPENSES	65,188	55,213	65,225	26,001	65,950	84,049	84,049	73,533
TOTAL	1,469,081	1,672,014	1,557,626	1,323,344	1,662,824	1,694,641	1,694,641	1,694,641
DEPRECIATION/TAXES/OTHER								
DEPRECIATION	115,000	116,913	115,000	-	115,000	115,000	115,000	115,000
CREDIT CARD FEES	35,000	44,248	35,000	39,559	35,000	35,000	35,000	35,000
SALES TAX PAID	126,492	125,642	127,547	120,086	135,465	134,944	134,944	134,944
TOTAL	276,492	286,803	277,547	159,645	285,465	284,944	284,944	284,944
NET OPERATING INCOME	592,760	631,426	615,733	971,051	694,542	684,222	684,222	684,222
NON-OPERATING REVENUE/EXPENSE								
INVESTMENT INCOME	50	803	778	1,267	803	778	778	778
INTEREST EXPENSE	(66,875)	(66,875)	(30,250)	(30,250)	(30,250)	-	-	-
TOTAL	(66,825)	(66,072)	(29,472)	(28,983)	(29,447)	778	778	778
NET INCOME (LOSS)	525,935	565,354	586,261	942,068	665,095	685,000	685,000	685,000
CAPITAL CONTRIBUTIONS & TRANSFERS								
CAPITAL CONTRIBUTIONS	-	-	-	-	-	-	-	-
TRANSFER IN	-	605,869	-	-	-	-	-	-
TOTAL	-	605,869	-	-	-	-	-	-
CHANGE IN NET POSITION	525,935	1,171,223	586,261	942,068	665,095	685,000	685,000	685,000
BEGINNING NET POSITION		4,036,045			5,207,268	5,872,363	5,872,363	5,872,363
ENDING NET POSITION		5,207,268			5,872,363	6,557,363	6,557,363	6,557,363
CASH FLOW ADJUSTMENTS								
PLUS:								
DEPRECIATION		116,913			115,000	115,000	115,000	115,000
PROCEEDS FROM SALE OF ASSETS		739,500			-	-	-	-
CHANGE IN FUTURE PENSION LIABILITY		22,203			-	-	-	-
OTHER ACCRUAL ADJUSTMENTS		238,975			-	-	-	-
LESS:								
PRINCIPAL ON LONG-TERM DEBT		(300,000)			(300,000)	-	-	-
REPAYMENT OF ADVANCES		(245,369)			-	(400,000)	-	-
ACQUISITION OF CAPITAL ASSETS		(330,129)			(300,000)	(300,000)	(300,000)	(300,000)
NET CHANGE IN CASH		1,413,316			180,095	100,000	500,000	500,000



2019 City of Middleton Budget

GOLF COURSE REVENUES

	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
GOLF SHOP SALES								
650-4500-01 HARDGOOD SALES	70,000	100,089	100,000	126,028	129,628	125,000	125,000	125,000
650-4500-03 SOFTGOODS SALES	40,000	49,685	50,000	46,041	55,250	55,000	55,000	55,000
650-4500-05 RENTAL CLUBS	6,000	8,496	6,000	6,263	7,702	7,416	7,416	7,416
TOTAL	116,000	158,270	156,000	178,332	192,580	187,416	187,416	187,416
PUBLIC CHARGES FOR SERVICES								
650-4630-00 GREENS FEES	1,020,217	1,025,322	1,020,217	911,734	997,218	1,025,325	1,025,325	1,025,325
650-4631-00 LEAGUES	-	-	-	-	-	-	-	-
650-4632-00 MEMBERSHIPS	68,311	79,919	68,311	109,295	108,444	102,531	102,531	102,531
650-4633-00 CART RENTAL	346,048	398,707	369,863	357,795	395,198	398,707	398,707	398,707
650-4634-00 DRIVING RANGE	93,617	111,317	100,000	106,084	111,317	115,000	115,000	115,000
650-4635-00 OUTINGS	12,577	16,879	15,000	6,162	6,417	15,000	15,000	15,000
650-4639-00 HANDICAP FEES	470	1,540	1,000	1,120	1,120	1,000	1,000	1,000
650-4645-00 SALES TAXES COLLECTED	96,227	-	95,172	-	99,676	100,535	100,535	100,535
TOTAL	1,637,467	1,633,683	1,669,563	1,492,189	1,719,390	1,758,098	1,758,098	1,758,098
FOOD & BEVERAGE SALES								
650-4736-00 FOOD INCOME	146,307	169,778	158,184	173,207	181,408	181,408	181,408	181,408
650-4737-00 SNACK	13,182	12,671	13,182	9,440	10,959	11,803	11,803	11,803
650-4738-00 LIQUOR	110,115	91,086	118,568	95,169	98,446	92,335	92,335	92,335
650-4739-00 BEER	230,133	188,994	247,670	176,453	189,347	189,170	189,170	189,170
650-4740-00 SODA	49,534	34,738	49,534	34,090	36,913	35,093	35,093	35,093
650-4742-00 TOBACCO	1,000	2,415	32,375	2,997	3,139	2,218	2,218	2,218
650-4745-00 SALES TAXES COLLECTED	30,265	125,096	-	116,808	35,789	34,409	34,409	34,409
650-4747-00 FOOD AND SNACK - BEVRAGE CART	-	678	-	443	525	632	632	632
650-4748-00 NA BEVERAGES - BEVRAGE CART	-	15,639	-	14,276	15,498	15,500	15,500	15,500
650-4749-00 BEER SALES - BEVRAGE CART	-	79,939	-	72,619	80,533	80,236	80,236	80,236
650-4750-00 LIQUOR - BEVRAGE CART	-	30,555	-	33,221	33,957	30,538	30,538	30,538
TOTAL	580,536	751,591	621,013	728,723	686,514	674,842	674,842	674,842
OTHER INCOME								
650-4832-01 TRANS/ADVANCE FROM GEN FD.	-	-	3,795	-	-	-	-	-
650-4832-03 CREDIT CARD REBATE PROGRAM	3,795	4,039	-	-	4,039	4,100	4,100	4,100
650-4832-07 MISC. INCOME	-	2,336	-	-	-	-	-	-
650-4832-10 EARNED INTEREST INCOME	50	803	778	1,267	803	778	778	778
650-4832-12 ROOM RENTAL	-	-	-	-	-	-	-	-
650-4840-00 SALES TAX REMIT DISCOUNT	535	1,316	535	606	1,316	535	535	535
TOTAL	4,380	8,495	5,108	1,873	6,158	5,413	5,413	5,413
REIMBURSABLE INCOME								
650-4900-03 GRATITUTY	-	38,816	-	53,983	38,816	38,816	38,816	38,816
650-4900-07 LESSONS	-	193	-	206	176	-	-	-
650-4900-20 REIMBURSEMENT FOR SALES	-	-	-	-	-	-	-	-
650-4935-00 TRANSFER IN	-	-	-	-	-	-	-	-
TOTAL	-	39,009	-	54,189	38,992	38,816	38,816	38,816
TOTAL GOLF COURSE REVENUES	2,338,383	2,591,048	2,451,684	2,455,307	2,643,634	2,664,585	2,664,585	2,664,585



2019 City of Middleton Budget

GOLF COURSE EXPENDITURES

	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	FOOD & BEVERAGE EXPENSES							
OPERATING EXPENSES								
650-5541-221 FOOD COST	48,281	55,552	52,200	52,355	59,375	59,375	59,375	59,375
650-5541-222 SNACK COST	6,591	7,461	6,591	6,281	6,415	6,946	6,946	6,946
650-5541-223 LIQUOR COST	22,023	24,835	27,829	29,059	30,665	28,457	28,457	28,457
650-5541-224 BEER COST	57,533	75,932	63,834	63,130	71,977	71,851	71,851	71,851
650-5541-225 SODA COST	16,346	22,534	16,346	24,134	20,964	20,237	20,237	20,237
650-5541-226 OTHER BEVERAGE COST	-	-	-	-	-	-	-	-
650-5541-227 TOBACCO COST	-	1,301	975	1,744	1,744	1,744	1,744	1,744
650-5541-228 NON GOLF OUTING EXPENSE: PPE	3,000	5,017	6,000	-	5,017	6,000	6,000	6,000
TOTAL	153,774	192,632	173,775	176,702	196,157	194,610	194,610	194,610
TOTAL FOOD & BEVERAGE EXPENSES	153,774	192,632	173,775	176,702	196,157	194,610	194,610	194,610

PRO SHOP

WAGES								
650-5543-110 SALARIES - FULL-TIME	142,552	171,493	149,654	101,918	149,654	152,950	152,950	156,857
650-5543-120 PART TIME WAGES	106,093	90,748	106,093	88,289	106,093	106,093	106,093	106,093
650-5543-135 LONGEVITY	1,479	740	1,542	-	1,542	2,797	2,797	2,878
650-5543-145 UNEMPLOYMENT WAGES	4,252	160	4,252	219	4,252	1,000	1,000	1,000
TOTAL	254,376	263,141	261,541	190,426	261,541	262,840	262,840	266,828
PERSONNEL BENEFITS								
650-5543-192 RETIREMENT	9,794	10,205	10,130	5,536	10,130	10,201	10,201	10,461
650-5543-193 FICA	19,025	18,398	19,682	14,409	19,682	20,031	20,031	20,334
650-5543-194 HEALTH INSURANCE	28,302	28,150	28,820	15,253	28,820	30,404	30,404	30,404
650-5543-195 DENTAL INSURANCE	1,769	1,768	1,769	1,129	1,769	3,500	3,500	3,500
650-5543-198 PENSION EXPENSE	-	22,203	-	-	-	-	-	-
TOTAL	58,890	80,724	60,401	36,327	60,401	64,136	64,136	64,699
OPERATING EXPENSES								
650-5543-229 PRO SHOP SUPPLIES	6,000	6,259	6,000	6,025	6,000	6,000	6,000	6,000
650-5543-230 DRIVING RANGE SUPPLIES	10,000	10,151	10,000	9,600	9,600	10,000	10,000	10,000
650-5543-240 HARDGOODS	50,000	76,644	75,000	103,727	105,000	93,750	93,750	93,750
650-5543-242 SOFTGOODS	20,000	55,662	30,000	43,931	45,000	33,000	33,000	33,000
650-5543-244 RENTALS	10,000	11,264	10,000	10,033	10,034	10,000	10,000	10,000
650-5543-290 UNIFORMS	5,000	5,215	5,000	4,880	4,880	5,000	5,000	5,000
650-5543-420 GAS & OIL	11,049	8,528	11,049	7,602	11,049	11,049	11,049	11,049
650-5543-441 CONFERENCES	1,500	1,204	1,500	-	1,500	1,500	1,500	1,500
650-5543-490 MISCELLANEOUS EXPENSE	-	86	-	-	-	-	-	-
650-5543-492 CART RENTAL	14,400	12,250	14,400	7,142	14,400	14,400	14,400	14,400
650-5543-493 GOLF OUTING EXPENSES	1,000	4,895	3,000	5,970	5,970	3,000	3,000	3,000
650-5543-494 CART LEASE PAYMENTS	35,640	34,816	35,640	34,816	35,640	35,640	35,640	35,640
650-5543-495 CART ANNUAL MAINTENANCE	4,970	5,670	5,670	5,670	5,670	5,670	5,670	5,670
650-5543-496 CART REPAIRS	3,000	1,930	4,500	695	4,500	4,500	4,500	4,500
650-5543-520 HANDICAP EXPENSE	136	759	350	691	687	350	350	350
650-5543-703 RESERVE	-	-	-	-	-	-	-	-
TOTAL	172,695	235,332	212,109	240,783	259,930	233,859	233,859	233,859
TOTAL PRO SHOP	485,961	579,197	534,051	467,536	581,872	560,835	560,835	565,386



2019 City of Middleton Budget

GOLF COURSE EXPENDITURES

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
CLUB HOUSE									
WAGES									
650-5544-130	JANITORIAL SERVICES	1,458	2,021	1,458	2,208	2,208	1,458	1,458	1,458
650-5544-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	-	-
	TOTAL	1,458	2,021	1,458	2,208	2,208	1,458	1,458	1,458
OPERATING EXPENSES									
650-5544-220	SUPPLIES & MATERIALS	5,000	6,932	5,000	7,029	5,000	5,000	5,000	5,000
650-5544-320	PEST CONTROL	464	348	464	322	464	464	464	464
650-5544-411	SHOP MAINTENANCE	-	-	-	-	-	-	-	-
650-5544-412	CLUB HOUSE MAINTENANCE	8,000	10,063	8,000	2,973	8,000	8,000	8,000	8,000
650-5544-470	UTILITIES	47,646	47,561	43,244	28,922	43,244	43,244	43,244	43,244
650-5544-472	TV SERVICES	1,752	1,888	1,752	1,203	1,752	1,752	1,752	1,752
650-5544-474	PORTABLE RESTROOMS	2,380	2,723	5,000	3,735	5,000	5,000	5,000	5,000
650-5544-476	HEATING/COOLING SYSTEM	1,600	1,181	1,600	317	1,600	1,600	1,600	1,600
650-5544-510	SECURITY SYSTEM	353	600	360	360	360	360	360	360
650-5544-810	OTHER EQUIPMENT	-	-	-	115	115	-	-	-
	TOTAL	67,195	71,295	65,420	44,976	65,535	65,420	65,420	65,420
TOTAL CLUB HOUSE		68,653	73,316	66,878	47,183	67,743	66,878	66,878	66,878
FOOD & BEVERAGE OTHER EXPENSES									
WAGES									
650-5545-110	SALARIES - FOOD & BEVERAGE	32,886	42,674	33,377	23,568	33,377	60,705	60,705	61,373
650-5545-111	SALARIES - FOOD & BEVERAGE LTE	61,823	49,627	61,823	53,436	61,823	52,563	52,563	52,563
650-5545-135	LONGEVITY	987	987	1,335	-	987	1,335	1,335	1,362
650-5545-145	UNEMPLOYMENT WAGES	9,363	-	9,363	-	-	1,000	1,000	1,000
	TOTAL	105,059	93,288	105,898	77,004	96,187	115,603	115,603	116,298
PERSONNEL BENEFITS									
650-5545-190	FRINGE BENEFITS - FOOD & BEVER	-	-	-	-	-	-	-	-
650-5545-192	RETIREMENT	3,658	2,894	2,325	1,290	2,325	4,064	4,064	4,110
650-5545-193	FICA	7,320	6,849	7,385	5,681	7,385	9,476	9,476	9,529
650-5545-194	HEALTH INSURANCE	14,151	14,075	14,410	9,907	14,410	21,422	21,422	21,422
650-5545-195	DENTAL INSURANCE	2,323	2,322	2,322	1,741	2,322	2,912	2,912	2,912
	TOTAL	27,452	26,139	26,442	18,619	26,442	37,874	37,874	37,973
OPERATING EXPENSES									
650-5545-222	FOOD & BEVERAGE SUPPLIES	8,576	15,131	15,278	16,269	15,278	15,278	15,278	15,278
650-5545-223	REIMBURSED GRATUITY	-	38,901	-	53,983	38,816	38,816	38,816	38,816
650-5545-290	UNIFORMS	1,000	-	1,000	460	460	1,000	1,000	1,000
650-5545-310	OUTSIDE SERVICES	1,000	1,050	1,000	1,148	1,000	1,000	1,000	1,000
	TOTAL	10,576	55,082	17,278	71,860	55,554	56,094	56,094	56,094
TOTAL FOOD & BEVERAGE OTHER EXPENSES		143,087	174,510	149,618	167,483	178,183	209,571	209,571	210,365



2019 City of Middleton Budget

GOLF COURSE EXPENDITURES

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
GOLF COURSE EXPENDITURES									
GROUNDS EXPENSES									
WAGES									
650-5546-111	SALARIES - GOLF COURSE	216,411	217,850	219,657	155,065	219,657	219,657	219,657	224,050
650-5546-120	PART TIME WAGES	85,271	115,912	100,000	89,097	100,000	108,737	108,737	108,737
650-5546-135	LONGEVITY	4,505	4,505	6,769	-	6,769	6,769	6,769	6,904
650-5546-145	UNEMPLOYMENT WAGES	2,000	-	2,000	-	2,000	1,000	1,000	1,000
	TOTAL	308,187	338,267	328,426	244,162	328,426	336,163	336,163	340,691
PERSONNEL BENEFITS									
650-5546-190	FRINGE BENEFITS - GOLF COURSE	-	-	-	-	-	-	-	-
650-5546-191	FRINGE BENEFITS PART TIME	-	-	-	-	-	-	-	-
650-5546-192	RETIREMENT	15,022	16,021	15,170	9,697	15,170	14,831	14,831	15,128
650-5546-193	FICA	23,423	25,525	23,845	18,350	23,845	25,640	25,640	25,986
650-5546-194	HEALTH INSURANCE	25,747	25,590	26,214	17,860	26,214	27,642	27,642	27,642
650-5546-195	DENTAL INSURANCE	5,999	5,822	5,824	4,366	5,824	5,822	5,822	5,822
	TOTAL	70,191	72,958	71,053	50,273	71,053	73,935	73,935	74,578
OPERATING EXPENSES									
650-5546-222	PARTS & TOOLS	3,200	1,480	3,200	642	3,200	3,200	3,200	3,200
650-5546-223	FERTILIZER & CHEMICALS	62,745	56,968	50,000	52,223	50,000	50,000	50,000	50,000
650-5546-224	DIRT	16,000	8,215	16,000	12,101	16,000	16,000	16,000	16,000
650-5546-274	GREENS & TEE SUPPLIES	3,469	5,576	3,469	6,947	6,664	3,469	3,469	3,469
650-5546-275	SEED	1,377	1,932	1,377	3,496	2,213	1,377	1,377	1,377
650-5546-276	DRAINAGE SUPPLIES	-	-	-	-	-	-	-	-
650-5546-277	IRRIGATION PARTS, EQUIP, SUPL	3,145	6,095	6,000	6,563	6,000	6,000	6,000	6,000
650-5546-278	TREES	900	-	900	-	900	900	900	900
650-5546-279	OFFICE CLEANING SUPPLIES	1,573	1,552	1,573	2,032	1,879	1,573	1,573	1,573
650-5546-372	DEEP AERIFICATION SERVICES	2,000	1,970	2,000	2,003	2,003	2,000	2,000	2,000
650-5546-375	IRRIGATION CONTRACT	1,860	1,860	2,110	1,395	2,110	2,110	2,110	2,110
650-5546-411	GROUNDS & GREEN MAINT	800	3,044	5,000	4,162	5,000	5,000	5,000	5,000
650-5546-412	GREEN EQUIPMENT REPAIR	50,000	46,786	50,000	30,343	50,000	50,000	50,000	50,000
650-5546-420	GAS & OIL	22,371	20,557	22,371	18,160	22,371	22,371	22,371	22,371
650-5546-440	TRAINING & DEVELOPMENT	1,500	1,286	1,500	1,473	1,500	1,500	1,500	1,500
650-5546-450	UNIFORMS	1,000	680	1,000	913	1,000	1,000	1,000	1,000
650-5546-491	EQUIPMENT RENTAL	1,500	875	1,500	1,551	2,000	1,500	1,500	1,500
650-5546-493	SECURITY SYSTEM	600	380	600	-	600	600	600	600
650-5546-800	CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	TOTAL	174,040	159,255	168,600	144,004	173,440	168,600	168,600	168,600
TOTAL GROUNDS EXPENSES		552,418	570,480	568,079	438,439	572,919	578,698	578,698	583,869



2019 City of Middleton Budget

GOLF COURSE EXPENDITURES

		2017		2018			2019		
		BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
ADMINISTRATION									
OPERATING EXPENSES									
650-5547-250	POSTAGE	50	88	50	40	50	50	50	50
650-5547-260	TELEPHONE	4,350	4,569	7,350	4,829	7,350	7,350	7,350	7,350
650-5547-280	COMMUNICATIONS	-	565	-	-	-	-	-	-
650-5547-320	PROFESSIONAL SERVICES	1,500	662	1,500	223	1,500	1,500	1,500	1,500
650-5547-440	TRAINING	971	539	971	12	971	971	971	971
650-5547-442	DUES	1,338	1,087	1,338	1,030	1,338	1,338	1,338	1,338
650-5547-443	TRAVEL	2,000	2,775	2,000	685	2,000	2,000	2,000	2,000
650-5547-460	INSURANCE	27,208	27,208	30,000	-	30,000	32,800	32,800	32,800
650-5547-461	LICENSES	820	1,140	820	2,028	1,673	1,661	1,661	1,661
650-5547-521	ACCOUNTING & COMPUTERS	2,000	194	2,000	1,978	2,000	2,000	2,000	2,000
650-5547-522	ADVERTISING	10,500	8,719	10,500	8,975	10,500	10,500	10,500	10,500
650-5547-524	POS SYSTEM	6,000	6,000	6,000	4,950	6,900	6,900	6,900	6,900
650-5547-525	WEBSITE	1,668	1,668	1,668	1,251	1,668	1,668	1,668	1,668
650-5547-990	OTHER EXPENSES	61	-	61	-	-	61	61	61
650-5547-998	PERSONNEL CONTINGENCY	6,722	-	967	-	-	15,250	15,250	4,734
	TOTAL	65,188	55,213	65,225	26,001	65,950	84,049	84,049	73,533
TOTAL ADMINISTRATION		65,188	55,213	65,225	26,001	65,950	84,049	84,049	73,533
OTHER EXPENSES									
DEBT EXPENSES									
650-5548-701	PRINCIPAL	300,000	-	300,000	1,400,000	300,000	-	-	-
650-5548-702	INTEREST	66,875	66,875	30,250	30,250	30,250	-	-	-
650-5548-703	DEPRECIATION	115,000	116,913	-	-	-	-	-	-
650-5548-704	SALES TAX - PD.	126,492	125,642	127,547	120,086	135,465	134,944	134,944	134,944
650-5548-705	CREDIT CARD FEES	35,000	44,248	35,000	39,559	35,000	35,000	35,000	35,000
650-5548-706	BANK FEES	-	-	-	-	-	-	-	-
650-5548-707	ADVANCE REPAYMENT	-	-	-	-	-	400,000	400,000	400,000
	TOTAL	643,367	353,678	492,797	1,589,895	500,715	569,944	569,944	569,944
CAPTIAL EXPENSES									
650-5550-005	DESIGN	-	15,690	-	5,426	12,000	-	-	-
650-5550-800	CAPITAL OUTLAY	360,000	8,500	356,435	-	-	300,000	300,000	300,000
650-5550-801	CLUBHOUSE CAPITAL	-	2,477	-	69,473	105,762	-	-	-
650-5550-802	CAPITAL RESERVE	-	-	-	-	-	100,000	100,000	100,000
650-5550-803	GROUNDS/MAINT. CAPITAL	-	-	-	164,309	207,600	-	-	-
650-5550-805	VEHICLES	-	-	-	-	-	-	-	-
	TOTAL	360,000	26,667	356,435	239,208	325,362	400,000	400,000	400,000
TOTAL OTHER EXPENSES		1,003,367	380,345	849,232	1,834,917	826,077	969,944	969,944	969,944
TOTAL GOLF COURSE EXPENSES		2,472,448	2,025,693	2,406,858	3,158,261	2,488,901	2,664,585	2,664,585	2,664,585



2019 City of Middleton Budget

AIRPORT BUDGET SUMMARY

	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATING REVENUES								
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
PUBLIC CHARGES FOR SERVICES	120,174	117,831	120,174	114,858	119,128	120,174	120,174	120,174
MISCELLANEOUS REVENUE	5,000	7,640	5,000	4,626	5,000	11,400	11,400	11,400
TOTAL	125,174	125,471	125,174	119,484	124,128	131,574	131,574	131,574
OPERATING EXPENSES								
OPERATION EXPENSES	76,222	86,339	78,122	80,801	108,762	104,122	104,122	104,122
CONTINGENCY	10,000	-	10,000	-	-	10,000	10,000	10,000
TOTAL	86,222	86,339	88,122	80,801	108,762	114,122	114,122	114,122
DEPRECIATION/TAXES								
DEPRECIATION	-	28,193	30,000	-	30,000	30,000	30,000	30,000
TAXES	-	-	-	-	-	-	-	-
TOTAL	-	28,193	30,000	-	30,000	30,000	30,000	30,000
NET OPERATING INCOME	38,952	10,939	7,052	38,683	(14,634)	(12,548)	(12,548)	(12,548)
NON-OPERATING REVENUE/EXPENSE								
INVESTMENT INCOME	-	2,727	-	-	3,000	-	-	-
INTEREST EXPENSE	-	-	-	-	-	-	-	-
TOTAL	-	2,727	-	-	3,000	-	-	-
NET INCOME (LOSS)	38,952	13,666	7,052	38,683	(11,634)	(12,548)	(12,548)	(12,548)
CAPITAL CONTRIBUTIONS & TRANSFERS								
CAPITAL CONTRIBUTIONS	-	-	-	-	-	-	-	-
TRANSFER IN	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-
CHANGE IN NET POSITION	38,952	13,666	7,052	38,683	(11,634)	(12,548)	(12,548)	(12,548)
BEGINNING UNRESTRICTED NET POSITION		206,479			220,145	208,511	208,511	208,511
ENDING UNRESTRICTED NET POSITION		220,145			208,511	195,963	195,963	195,963
CASH FLOW ADJUSTMENTS								
PLUS:								
DEPRECIATION		28,193	30,000		30,000	30,000	30,000	30,000
FUTURE PERIOD PAYMENTS COLLECTED		-	-		-	-	-	-
LESS:								
CAPITAL CONTRIBUTIONS		-	-		-	-	-	-
ENTITLEMENT MATCH		-	-		-	-	-	-
ACQUISITION OF CAPITAL ASSETS		(5,906)	-		-	(76,473)	(76,473)	(76,473)
NET CHANGE IN CASH		35,953	37,052		18,366	(59,021)	(59,021)	(59,021)



2019 City of Middleton Budget

AIRPORT REVENUES

	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	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	9,000	12,000	12,000	12,000	12,000
660-4615-00 FUEL FLOWAGE FEE	5,000	7,140	5,000	5,230	6,500	5,000	5,000	5,000
660-4620-00 HANGAR LAND LEASES	103,174	100,627	103,174	100,628	100,628	103,174	103,174	103,174
660-4625-00 FBO FEE	-	-	-	-	-	-	-	-
660-4630-00 FBO BUILDING LEASE	-	-	-	-	-	-	-	-
TOTAL	120,174	119,768	120,174	114,858	119,128	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	4,626	5,000	11,400	11,400	11,400
TOTAL	5,000	5,204	5,000	4,626	5,000	11,400	11,400	11,400
TOTAL AIRPORT REVENUES	125,174	124,972	125,174	119,484	124,128	131,574	131,574	131,574



2019 City of Middleton Budget

AIRPORT EXPENSES

	2017		2018			2019		
	BUDGET	ACTUAL	BUDGET	YTD 9-30-18	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATION EXPENSES								
660-5210-220 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-
660-5210-270 TELEPHONE	662	823	662	566	662	662	662	662
660-5210-310 OUTSIDE SERVICES	3,000	13,702	6,000	19,207	25,000	12,000	12,000	12,000
660-5210-316 PRARIE MAINTENANCE	2,500	-	2,500	-	-	2,500	2,500	2,500
660-5210-317 MANAGERS CONTRACT	33,000	33,488	33,000	24,003	33,000	33,000	33,000	33,000
660-5210-410 INSURANCE	6,200	6,199	3,100	3,100	3,100	3,100	3,100	3,100
660-5210-415 GROUNDS MAINTENANCE	4,000	14,551	6,000	15,674	20,000	16,000	16,000	16,000
660-5210-417 LANDING LIGHTS MAINTENANCE	2,000	-	2,000	5,185	6,500	5,000	5,000	5,000
660-5210-470 UTILITIES	23,240	17,576	23,240	12,937	20,000	30,240	30,240	30,240
660-5210-490 OTHER OPERATING EXPENSES	1,620	-	1,620	130	500	1,620	1,620	1,620
TOTAL	76,222	86,339	78,122	80,801	108,762	104,122	104,122	104,122
OTHER EXPENSES								
660-5315-224 ENTITLEMENTS MATCH	8,334	-	8,334	8,333	8,334	8,334	8,334	8,334
660-5315-320 HANGAR ENGINEERING	-	-	25,000	-	-	-	-	-
660-5315-800 CAPITAL EQUIPMENT	15,000	-	40,000	169	-	76,473	76,473	76,473
660-5315-875 PROJECT CASH ADVANCE	-	-	-	-	-	-	-	-
TOTAL	23,334	-	73,334	8,503	8,334	84,807	84,807	84,807
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	10,000	10,000
TOTAL AIRPORT	109,556	86,339	161,456	89,304	117,096	198,929	198,929	198,929

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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



2019 City of Middleton Budget

premiums were calculated solely based on retiree-only expected healthcare costs. With an implicit rate subsidy, the active employee premiums are subsidizing the retiree premiums, and that subsidization creates a liability that needs to be recognized.

INTERGOVERNMENTAL REVENUE - Revenue received from another government such as in the form of grants and shared revenues. Typically, these contributions are made to local governments from the State and Federal governments and are made for specified purposes.

INTERNAL SERVICE FUND – A fund used to report activity that provides services or goods to other funds on a cost-reimbursement basis.

LEVY - The total amount to be raised by general property taxes, for general purposes stated in the budget to support general City activities.

LEVY LIMITS - Wisconsin law places a limit on the amount of property taxes that may be levied by municipalities. A municipality is allowed to increase its levy over the amount levied in the prior year by the percentage increase in equalized value from net new construction. Several potential modifications are allowed including for increases in debt service, transfers in services, or increases approved by referendum.

LINE-ITEM BUDGET – A budget format focusing on single, individual expense items. For example, a line item would be office supplies, or fuel, or contractual services, or telephone expenses.

LONG-TERM DEBT - Debt with a maturity of more than one year after the date of issuance.

MILL - A monetary unit used only in calculations, worth one thousandth of a dollar. Typically the tax rate is referred to as the mill rate.

MODIFIED ACCRUAL BASIS OF ACCOUNTING – Under this basis of accounting, revenues are recorded when susceptible to accrual when they become both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the incurred period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as liabilities when due.

OPEB – Other Post-Employment Benefits. For the City of Middleton, the term OPEB is used to refer to both the implicit rate subsidy for the inclusion of retired employees on the City’s health plans and compensated absences for accrued sick leave. Upon termination an employee’s sick leave balance is converted to a monetary equivalent and accounted for in OPEB Special Revenue Fund 207. The retired employee may then use their retired balance to offset health related costs, such as health insurance premiums, until the balance is depleted.

OPERATING TRANSFER – One-time or recurring monetary transfer between funds.

PAYMENT IN LIEU OF TAXES – A payment that a property owner not subject to taxation makes to a government to compensate it for services that the property owner receives that normally are financed through property taxes.



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

REVENUES - All monetary amounts that the government receives as income or funds to finance governmental disbursements. It includes but not limited to such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

SHARED REVENUES - Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of government.

SPECIAL ASSESSMENT - A charge made against certain properties to defray all or part of the cost of a specific capital improvement that benefits primarily those properties.

SPECIAL REVENUE FUND - A fund used to account for the revenues from specific sources with specific definitions or requirements about their use. They are usually required by statute, ordinance, or administrative action to finance specific activities of government.

TAX INCREMENT FINANCING (TIF) – This is a public financing method that is used as an incentive for development in a tax increment district. Tax increment is defined as the amount of property taxes generated from a development less the amount of taxes generated prior to the development or referred to as the base tax amount.

TAX INCREMENT DISTRICT (TID) – A geographical area designated for development. The City financially contributes to the cost of the development by flowing tax increment dollars to a developer. The legal test for creating the district is referred to as the BUT FOR test; the development would not have occurred but for the generation of new property taxes and the related development.

TAXES - Compulsory charges levied by a government for the purpose of financing services performed for a common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.



Appendix B: Acronyms & Abbreviations

APA – American Planning Association

APWA – American Public Works Association

BOCA – Building Officials & Code Association

CDBG – Community Development Block Grant

CIP – Capital Improvement Plan

CVMIC – Cities and Villages Mutual Insurance Company

DNR – Wisconsin Department of Natural Resources

DOR – Wisconsin Department of Revenue

ERP – Expenditure Restraint Program

FEMA – Federal Emergency Management Association

GASB – Governmental Accounting Standards Board

GFOA – Government Finance Officers Association of the U.S. & Canada

GIS – Geographic Information System

IACP – International Association of Chiefs of Police

ICMA – International City/County Management Association

LWM – League of Wisconsin Municipalities

MPIC – Municipal Property Insurance Company

MUD – Municipal Utility District

NLC – National League of Cities

NRPA – National Recreation & Park Association

PRIMA – Public Risk Insurance Management Association

TID – Tax Increment District

TIF – Tax Increment Financing