

**CITY OF MIDDLETON
WISCONSIN**



**2020 APPROVED
ANNUAL BUDGET**

FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2020

CITY OF MIDDLETON BUDGET

Fiscal Year 2020

January 1, 2020 – December 31, 2020



COMMON COUNCIL:

Mayor Gurdip Brar

District 1 Alder Kathy Olson

District 2 Alder Robert Burck

District 3 Alder Katy Nelson

District 4 Alder Emily Kuhn

District 5 Alder Luke Fuszard

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

2020 BUDGET TRANSMITTAL LETTER

To: Mayor Gurdip Brar & Common Council Members
From: Mike Davis, Bill Burns, & Melissa Bohse
Date: September 6, 2019
Subject: FY 2020 Department Budget Requests

On behalf of City staff, we are forwarding to you the 2020 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 2020 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 along with a 2.0% Cost-of-Living Adjustment (COLA). This COLA adjustment is included in the collective bargaining agreements for the Police and EMS unions. Traditionally, the City has extended the same COLA adjustment to its non-union employees as well. Health insurance costs have been budgeted based on a premium increase of 5.9% as approved by the Council for the health plan renewal with Quartz Insurance. There are no changes in the premiums on the City's dental insurance plans for 2020.

New positions or changes in positions are listed as decision items. For operating accounts, the base amount is the 2019 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.

The requested revenue budget anticipates the City maximizing the operating property tax levy under the Wisconsin Levy Limit. This limit restricts the increase in the non-debt service tax levy to the rate of net new construction growth. For the 2020 budget, the limit is an increase of 1.72%, which is the lowest in the past several years. This would allow the City's general fund property tax levy to increase by \$217,719. In addition, the debt service property tax levy is increasing by \$202,782, for a total levy increase of 2.4%.

From 2018 to 2019, the City's non-TID equalized value increased by 4.7%. With this increase, the City's projected equalized tax rate (based on equalized value) would decrease by 2.2%. However, since 2019 was not a revaluation year, total assessed value only increased by 1.4%. As a result, the mill rate (based on assessed value) is projected to increase by 4.2%.

By qualifying for the State of Wisconsin Expenditure Restraint Program with the 2019 budget, the City will receive an aid payment in 2020. The amount of the 2020 aid payment and the limit for qualifying for the program with the 2020 budget will be released later this fall. One of the goals for the 2020 budget process is to

again qualify for the Expenditure Restraint Program to remain eligible to receive an aid payment in 2021 and future years.

For 2020, the General Fund base expenditure budget is \$22,113,476. In addition, there are decision items totaling \$458,124 for a total requested General Fund budget of \$22,571,600. Included in the decision items are \$266,647 in personnel decision items, \$50,000 for the General Fund personnel contingency to address potential compensation plan and merit adjustments, and \$150,000 for City's General Contingency. General Fund revenues are projected at \$22,194,648 assuming that the City utilizes the full capacity under the state property tax levy limit. There is the potential for additional state General Transportation Aid although that information won't be available until October.

Included in the Capital Projects section of the budget book are the 2020 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. In prior budgets, the City Council has set a target of \$3.5 million in annual borrowing for general capital projects. Requests for 2020 include \$5.2 million in general capital borrowing and a total of \$22.0 million in total capital projects from all funding sources.

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. Immediately following the flooding, the City Council authorized the use of \$641,000 contingency funds for immediate response and to begin critical repairs. These funds have now been fully spent or allocated. As federal and state disaster assistance is received, it can be used to restore unassigned fund balance that was reduced through the use of emergency contingency funds.

Middleton voters approved a referendum in April 2019 to increase storm water utility fees by \$30 per Equivalent Run-Off Unit (ERU) for a five year period to fund storm water related flood repairs. This is projected to generate \$2.8 million that can be used to fund repairs through the City including the Pheasant Branch Creek corridor and conservancy. The City is seeking county and state grants, as well as additional FEMA assistance, to fund flood repairs. In addition, the City is also considering a special borrowing for flood recovery projects that could be used to fund the local share of non-storm water utility projects and other work that is not FEMA eligible.

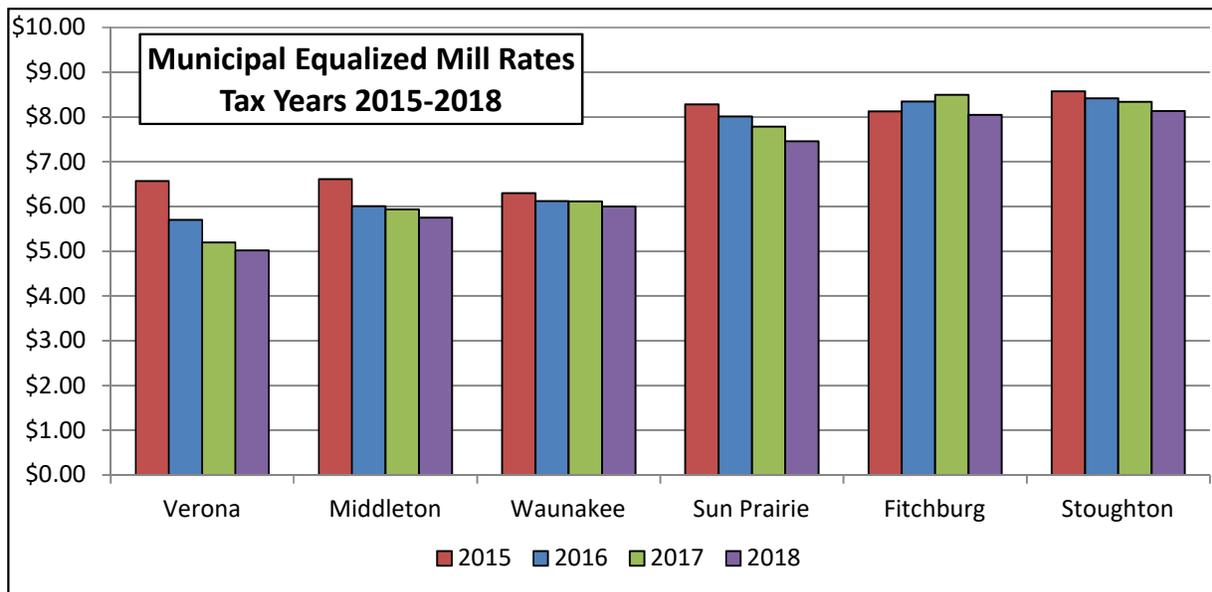
As City Administrator, I wish to thank all department directors and budget staff for their devoted time, dedication and diligence in developing the 2020 budget requests. State imposed property tax levy limits and generally stagnant state aids continue to limit the ability of the City to respond to increased demands for staffing and services. As part of the 2020 budget process, the City will be developing five-year staffing plans for each department along with future revenue and cost projections. With most of its general fund revenues limited to the rate of inflation or less, the City may need to consider alternative revenues or a potential referendum to continue to provide high quality services for the growing community.

As in the past, the 2020 department requests are also cognizant of feedback and comments provided by the Middleton community through the 2019 Residents' Survey. Due to the length of the survey results, the full survey results will be distributed separately from the 2020 budget book.



Dane County Peer Municipality Comparisons

	2014 Tax Year	2015 Tax Year	2016 Tax Year	2017 Tax Year	2018 Tax Year
Village of Waunakee					
Mill Rate	6.51	6.30	6.12	6.12	6.00
Tax Levy	\$8,825,300	\$9,061,712	\$9,305,606	\$9,916,205	\$ 10,522,082
Full Value (millions)	\$1,400	\$1,495	\$1,596	\$1,717	\$ 1,880
City of Verona					
Mill Rate	6.65	6.57	5.70	5.20	5.02
Tax Levy	\$10,135,400	\$10,713,827	\$13,085,916	\$13,329,217	\$ 13,721,091
Full Value (millions)	\$1,967	\$2,094	\$2,374	\$2,670	\$ 2,908
City of Middleton					
Mill Rate	6.59	6.61	6.01	5.94	5.75
Tax Levy	\$16,002,800	\$16,386,140	\$16,592,200	\$17,017,467	\$ 17,490,292
Full Value (millions)	\$2,837	\$2,907	\$3,144	\$3,360	\$ 3,546
City of Fitchburg					
Mill Rate	7.85	8.13	8.35	8.50	8.05
Tax Levy	\$19,377,300	\$19,769,244	\$21,501,215	\$22,634,178	\$ 22,776,253
Full Value (millions)	\$2,624	\$2,711	\$2,831	\$2,954	\$ 3,135
City of Sun Prairie					
Mill Rate	8.49	8.28	8.01	7.78	7.46
Tax Levy	\$19,582,000	\$20,195,113	\$20,930,527	\$22,176,269	\$ 23,361,354
Full Value (millions)	\$2,413	\$2,566	\$2,772	\$2,985	\$ 3,310
City of Stoughton					
Mill Rate	8.54	8.57	8.42	8.34	8.13
Tax Levy	\$7,570,500	\$7,914,654	\$8,098,255	\$8,507,688	\$ 9,032,362
Full Value (millions)	\$913	\$954	\$1,001	\$1,066	\$ 1,163





2020 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 2019 TID #3's value increment totals \$578,466,800. 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

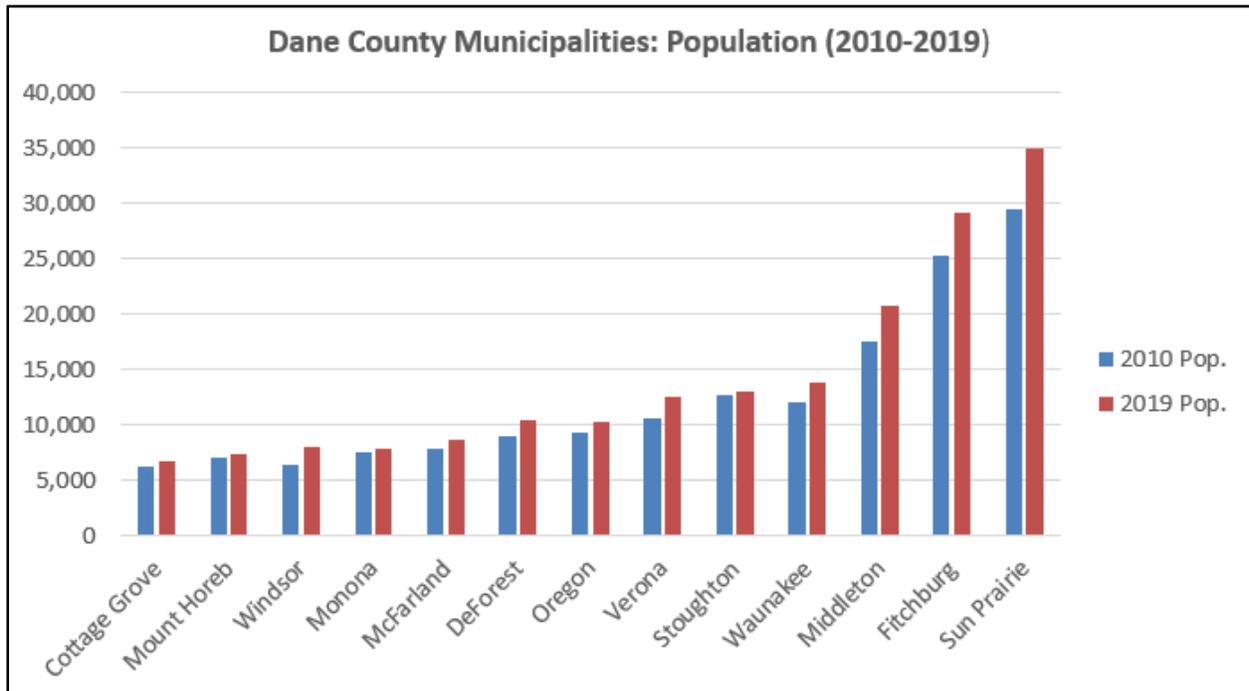




2020 City of Middleton Budget

Community Profile

Dane County Municipalities: Population (2010-2019)			
Municipality	2010 Pop.	2019 Pop.	Growth Rate
Cottage Grove	6,192	6,720	8.5%
Mount Horeb	7,009	7,312	4.3%
Windsor	6,345	7,925	24.9%
Monona	7,553	7,871	4.2%
McFarland	7,808	8,700	11.4%
DeForest	8,936	10,347	15.8%
Oregon	9,231	10,170	10.2%
Verona	10,619	12,442	17.2%
Stoughton	12,611	12,911	2.4%
Waunakee	12,097	13,855	14.5%
Middleton	17,442	20,713	18.8%
Fitchburg	25,260	29,177	15.5%
Sun Prairie	29,364	34,926	18.9%





2020 City of Middleton Budget

Community Profile

CITY OF MIDDLETON DEMOGRAPHIC STATISTICS TEN YEAR HISTORY

YEAR	POPULATION *	UNEMPLOYMENT RATE (Madison Statistical Area)
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%
2019	20,713	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]



2020 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 7,155 students for the 2018-2019 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 (2019 Estimates)

PPD (Bio-Pharmaceutical) (1,350)
Middleton-Cross Plains Area School Dist (1,135)
Electronic Theatre Controls (880)
Spectrum Brands (670)
UW Medical Foundation (650)
Springs Window Fashions (550)
North Central Group (480)
American Girl Brands (468)
West Corporation (400)
TDS (354)

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.



2020 City of Middleton Budget

Boards, Committees, & Commissions

Public Works Committee

Robert Pofahl (Chair)
Bob Lyons
Daniel Cody
Don Knorr
Kerrie Schueffner
Robert Burck (Alder)
Susan West (Alder)
Shawn Stauske (Staff)

Finance Committee

Luke Fuszard (Alder)
Mark Sullivan (Alder) (Chair)
Kathy Olson (Alder)
Dan Ramsey II (Alder)
Bill Burns (Staff)

Personnel/Negotiating Committee

Robert Burck (Alder) (Chair)
Emily Kuhn (Alder)
Mark Sullivan (Alder)
Mike Davis (Staff)

License & Ordinance Committee

Kathy Olson (Alder) (Chair)
Dan Ramsey II (Alder)
Katy Nelson (Alder)
Steve Britt (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

Cynthia Richson
Ray Fey
Kevin Munson
Michelle Bond
John Hallick (Chair)
Robert Burck (Alder + Vice Chair)
Luke Fuszard (Alder)
Mike Davis (Staff)
Mark Opitz (Staff)

Arts Committee

Rob Conhaim (Chair)
Megan Thumm Mackey (Co-Chair)
Michelle Phillips
Karisa Johnson
Annette Knapstein
Maria Wood
Meghan McCombs
Michael Freiman
Katy Nelson (Alder)
Abby Attoun-Tucker (Staff)

Board of Review

Jian Joe Zhou
Ron Grosse (Co-Chair)
Doug Zwank (Chair)
Curt Fuszard
Laurie Ellis-Mcleod
Lorie Burns (Staff)

Building Committee

Gurdip Brar (Mayor)
Dan Ramsey II (Alder)
Mike Davis (Staff)

Community Development Authority

Duane Barmore
Chris Weber
Kari Oakes
Carol Jensen
Matthew Quock
Kathy Olson (Alder)
Gurdip Brar (Mayor) (Chair)
Abby Attoun-Tucker (Staff)

Conservancy Lands Committee

Janet Kane
John Schaffer
Bob Lyons
Dan Ramsey II
Susan West (Alder)
Mark Wegner (Staff)



2020 City of Middleton Budget

Boards, Committees, & Commissions

Emergency Medical Services Commission

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

Emergency Preparedness Committee

Gurdip Brar (Mayor)
Chuck Foulke (Staff)
Mike Davis (Staff)
Shawn Stauske (Staff)
Steve Wunsch (Staff)
Dan Ramsey II (Alder)

Fire Commission

Julie Brunette
Luke Fuszard (Alder)

Landmarks Commission

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

Library Board

Rose Sime
Robert Seltzer
Cindy Zellers
Roshelle Ritzenthaler
Courtney Ward-Reichard
Thomas Yost
Marybeth Paulisse
Robert Burck (Alder)
Jocelyne Sansing (Staff)

Parks, Recreation & Forestry Commission

Leif Hubbard (Chair)
John Schaffer (Vice Chair)
Erin Summers
Sue Poehlman
Jim Koch, Nick Adams
Mark Sullivan (Alder)
Matt Amundson (Staff)

Pedestrian, Bicycle & Transit Committee

James Schuetz
Peter Connor
Nate Day
James Blodgett
Kathy Olson (Alder)
Mark Opitz (Staff)

Plan Commission

Kurt Paulsen
Michael Slavish
Jennifer Murray
Dan Ramsey II (Alder)
Gurdip Brar (Mayor) (Chair)
Eileen Kelley (Staff)

Pleasant View Golf Course Advisory Committee

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

Police Commission

Laura Albert
Paul Kinne
Patrick Sheehan
Moses Altsech
Terri Bureno
Chuck Foulke (Staff)

Airport Advisory Committee

Morey
Deana Porter
Jade Hofeldt
Leif Hubbard
Ray Fey
Mike Frank
Julie Loeffler
Robert Bartholomew
Mark Warshauer
Kevin Munson
Cynthia Richson
Dan Dresen



Boards, Committees, & Commissions

Public Safety Committee

Ralph Zahnow
Jeff McMahon
Rebecca Prochaska
Kathleen Callaghan
Arthur Waldman
Emily Kuhn (Alder)
Chuck Foulke (Staff)

Storm Water Utility Board

Jim Bachhuber
Kenneth Potter
Jim Koch
Warren Gebert
Don Knorr
Susan West (Alder)
Mark Sullivan (Alder)

Sustainability Committee

Angela Carey
Kermit Hovey
Andy Yu
Chris Schultz-Buechs
Spencer Schumacher (Chair)
Lee Schwartz
Richard Lathrop
Debra Weitzel
Jessica Kim
Katy Nelson (Alder)
Abby Attoun-Tucker (Staff)

Tourism Commission

Cindy Foley
Cory Mace
Jose Garcia Pino
Keith Johnston
Susan Grigsby
Kathy Olson (Alder)
Julie Peterman (Staff)

Water Resources Management Commission

Kenneth Potter (Vice Chair)
Warren Gebert (Chair)
Jim Bachhuber
Eric Booth
Nancy Muehlechner
Sue Poehlman
Dan Ramsey II (Alder)
Gary Huth (Staff)

Commission on Youth

Ron Biendseil
Rainey Brigs
Jeff Rogers
Julia Compton
Yousef Gadalla
Terry Gnezda
Ben White
Brad Cords
Luke Fuszard (Alder)
Rebecca Price (Staff)

TID #5 Joint Review Board

Gurdip Brar(Mayor)
Mike Davis (Staff)

Workforce Housing Committee

Rob Bergenthal
Elizabeth Day
Darren Fortney
Randy Bruce
Dan Barker
Mary Evers Stats
Luke Fuszard (Alder)
Katy Nelson (Alder)
Mike Davis (Staff)
Abby Attoun (Staff)

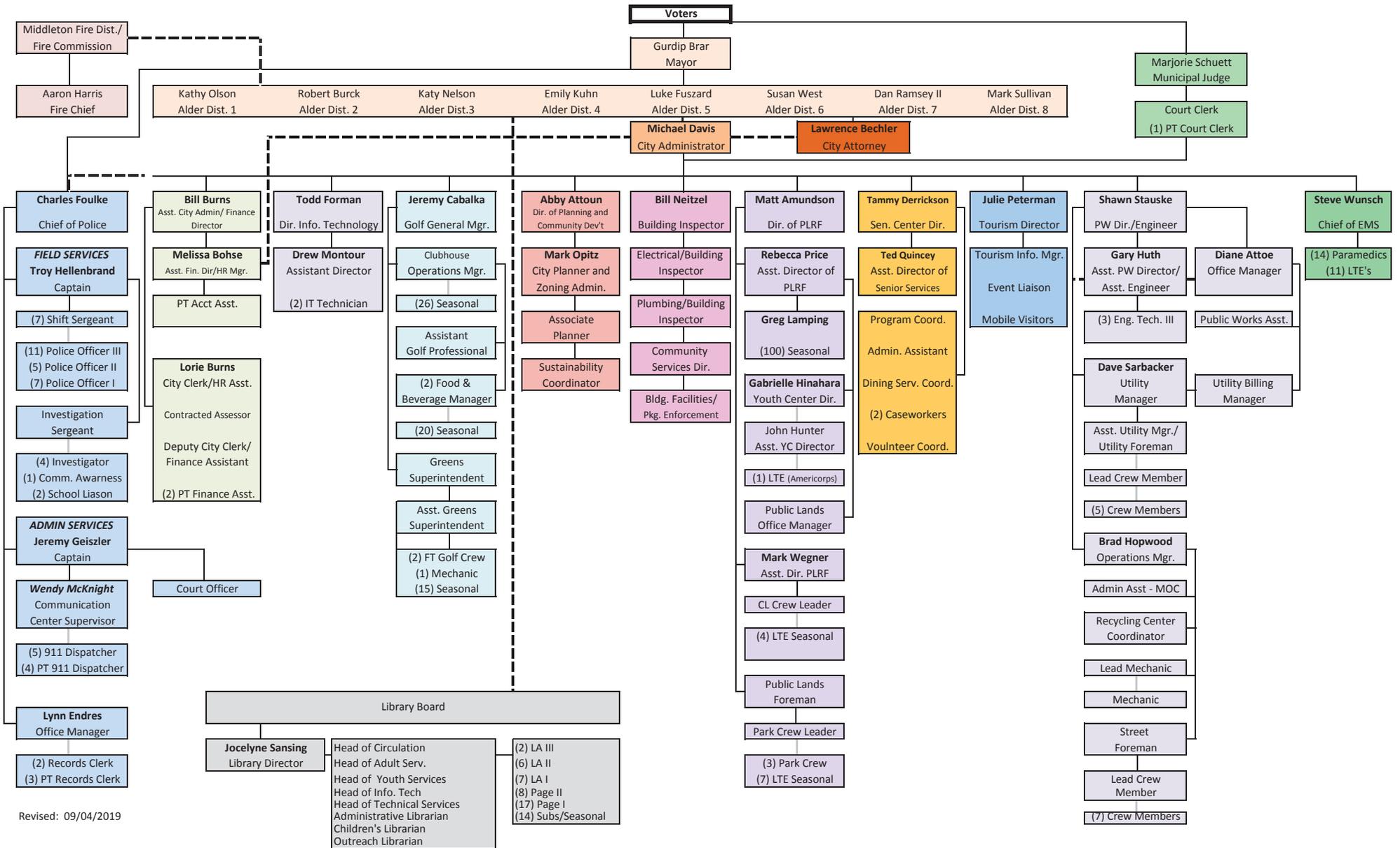
Zoning Board of Appeals

John Aronica
Martin Burkholder
Mark Wohlferd
Paul Raisleger
Justin Ballweg
Robert Mangas
Katy Nelson (Alder)
Mark Opitz (Staff)

Community Campus Committee

Justin Ballweg
Jennifer Cole
Cindy Zellers

City of Middleton Organizational Chart



Revised: 09/04/2019



2020 City of Middleton Budget

Department	2019 Authorized			2020 Approved		
	Full-Time Positions	Part-Time Positions	Full-Time Equivalent	Full-Time Positions	Part-Time Positions	Full-Time Equivalent
<u>General Government</u>						
Municipal Court	1	1	1.50	1	1	1.50
Information Technology	3	1	3.50	3	1	3.50
Administration	1	1	1.50	1	1	1.50
Finance	<u>4</u>	<u>2</u>	<u>5.20</u>	<u>4</u>	<u>2</u>	<u>5.20</u>
Total	9	5	11.70	9	5	11.70
<u>Public Safety</u>						
Police Department	49	5	50.25	49	5	50.25
EMS	15	17	16.00	15	17	16.00
Bldg. Insp./Comm. Svcs.	<u>4</u>	<u>1</u>	<u>4.50</u>	<u>4</u>	<u>1</u>	<u>4.50</u>
Total	68	23	70.75	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	8	5.79	2	8	5.79
Recreation	2	131	18.13	2	131	18.13
Youth Center	1	1	1.38	1	1	1.43
Library	13	51	25.30	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	26	251	67.60	26	251	67.65
<u>Conservation / Development</u>						
Planning	4	0	4.00	4	0	4.00
Public Lands/Forestry	8	12	12.10	8	12	12.10
Tourism	<u>3</u>	<u>0</u>	<u>3.00</u>	<u>3</u>	<u>0</u>	<u>3.00</u>
Total	15	12	19.10	15	12	19.10
TOTAL ALL DEPARTMENTS	146	297	199.28	146	297	199.33

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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.



2020 City of Middleton Budget

Budget Development Calendar

Operational Development Calendar – Major Events	
Month	Event
May	Prepare Budget Calendar for review by Administration, Mayor, and Finance Committee
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 managers for staff budget kick-off.
August	Department managers submit completed request materials.
Aug.-Sept.	Mayor, Administrator, and Finance Staff meet with department managers to review budget requests. Finance Department prepares requested budget document.
Sept. – Oct.	Finance Committee meets with department managers to review requests. The Mayor and Finance Committee deliberate and develop budget recommendations to present to the entire Common Council.
Oct. – Nov.	Common Council deliberate on Mayor and Finance Committee recommendations and consider budget scenarios.
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

2020 Budget Process Calendar

July 16, 2019	Department Manager Meeting: Budget Kick-off
July 16, 2019	Regular Finance Committee: Budget Kick-Off Meeting
August 9, 2019	Capital Improvement Plan Requests Due
August 23, 2019	Department Operating Budget Requests Due
August 26, 2019 to September 3, 2019	Mayor, Administrator & Finance Department: Department Budget Request Review Meetings
September 4, 2019	Finance Committee: Review Capital Improvement Plan
September 11, 2019	Finance Committee: Department Budget Reviews
September 19, 2019	Finance Committee: Department Budget Reviews
October 2, 2019	Joint Finance/Personnel Cmtes: Personnel Decision Items & Scenarios
October 10, 2019	Finance Committee: Budget Scenarios & Public Hearing Recommendation
October 15, 2019	Regular Council Meeting: Authorize Public Hearing Notice
November 13, 2019	Special Council Meeting: Budget Public Hearing & Deliberations
November 19, 2019	Regular 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.



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- **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.



2020 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.



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- **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.



2020 APPROVED BUDGET SUMMARY: ALL FUNDS

	2019 PROJECTED BALANCE	2020 RECOMMENDED REVENUES	2020 RECOMMENDED EXPENDITURES	2020 PROJECTED BALANCE	2019/2020 TAX LEVY
GENERAL FUND	\$ 9,858,518	\$ 22,351,056	\$ 22,351,056	\$ 9,858,518	\$ 13,100,016
SPECIAL REVENUE FUNDS					
Tourism Fund	2,167,656	1,575,000	1,510,675	2,231,981	-
Library Operations Fund	-	2,305,721	2,305,721	-	-
Library Trust & Special Activities	50,000	200,000	200,000	50,000	-
Subdividers Fund	1,000,000	50,000	50,000	1,000,000	-
Impact Fees	930,336	145,000	145,000	930,336	-
Revolving Loan Fund	310,000	5,000	310,000	5,000	-
Police Special Activities	-	5,000	5,000	-	-
EMS Special Activities	10,000	15,000	15,000	10,000	-
Public Lands Special Activities	970,000	1,823,500	1,890,000	903,500	-
Senior Center Special Activities	150,000	25,000	25,000	150,000	-
Youth Center	-	138,801	138,801	-	-
TOTAL	5,587,992	6,288,022	6,595,197	5,280,817	
INT. SERVICE FUND: RISK MANAGEMENT	218,193	476,833	466,242	228,784	-
COMPONENT UNIT: CDA	691,023	94,400	89,000	696,423	-
CAPITAL PROJECT FUNDS					
Public Works Capital Projects	173,102	2,259,800	2,246,555	186,347	-
Public Lands Capital Projects	243,032	210,000	287,000	166,032	-
Other Capital Projects	372,781	1,378,642	1,572,342	179,081	-
TIF District #3	11,861,998	12,851,483	16,567,913	8,145,568	-
TIF District #5	(1,366,707)	1,426,374	2,069,330	(2,009,663)	-
TOTAL	11,284,206	18,126,299	22,743,140	6,667,365	
DEBT SERVICE FUND	132,005	5,141,093	5,247,090	26,008	4,885,000
ENTERPRISE FUNDS					
Water Utility	4,719,022	3,101,126	2,200,357	5,619,791	-
Sewer Utility	3,804,286	3,303,623	3,037,970	4,069,939	-
Storm Water Utility	471,763	1,549,964	1,934,300	87,427	-
Middleton Utility District	8,275	-	-	8,275	-
Golf Course	(3,837,087)	2,729,820	2,072,925	(3,180,192)	-
Airport	174,525	134,605	174,706	134,424	-
TOTAL	5,340,784	10,819,138	9,420,258	6,739,664	-
TOTAL ALL FUNDS	\$ 33,112,721	\$ 63,296,841	\$ 66,911,983	\$ 29,497,579	\$ 17,985,016



2020 City of Middleton Budget

General Fund Revenue Summary

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TAXES							
General Property Tax	\$ 12,525,513	\$ 12,525,513	\$ 12,808,075	\$ 12,808,075	\$ 13,010,477	\$ 13,100,016	\$ 13,100,016
Omitted Property	-	-	-	2,170	-	9,434	9,434
Fees In Lieu Of Taxes	44,100	44,100	44,100	44,100	44,100	44,100	44,100
Ag Conversion Charges	9,724	5,317	-	9,724	-	-	-
Room Tax	680,000	653,132	680,000	645,000	675,000	675,000	675,000
Municipally Owned Utility	525,000	454,670	525,000	475,000	475,000	475,000	475,000
Interest On Delinquent Taxes	2,000	3,165	2,000	2,000	2,000	2,000	2,000
Total Taxes	\$ 13,786,337	\$ 13,685,897	\$ 14,059,175	\$ 13,986,069	\$ 14,206,577	\$ 14,305,550	\$ 14,305,550
SPECIAL ASSESSMENTS							
SA - Street Improvements	-	8,838	7,000	9,000	7,000	7,000	7,000
SA - Sidewalk & Curb	50,000	25,011	50,000	1,500	50,000	50,000	50,000
SA - Interest	-	2,064	-	1,000	-	-	-
Total Special Assessment	\$ 50,000	\$ 35,913	\$ 57,000	\$ 11,500	\$ 57,000	\$ 57,000	\$ 57,000
INTERGOVERNMENTAL REVENUE							
State Aids-Shared Taxes	277,552	281,329	279,238	279,238	279,238	280,195	280,195
Expenditure Restraint Program	212,039	212,039	204,415	204,415	204,415	175,023	175,023
State & Federal Aid - Fire	136,000	120,227	120,227	120,227	136,829	136,829	136,829
Mcp School District - Police	82,202	84,199	87,076	83,443	87,076	87,076	87,076
State Aid - Computer Pmt	255,717	255,717	261,905	261,905	261,905	261,905	261,905
State Aid - Personal Property	-	-	102,106	102,107	119,689	119,689	119,689
State Aids-Roads	1,109,327	1,120,641	1,116,569	1,116,057	1,116,569	1,283,465	1,283,465
State & Federal Aid - Recycling	55,145	55,138	55,138	60,428	55,138	55,138	55,138
Payment Municipal Services	6,657	7,803	6,657	9,114	9,100	8,140	8,140
State Aid - Franchise Fees	-	-	-	-	26,500	26,500	26,500
County Aid - Signals	8,000	17,275	8,000	6,008	5,000	5,000	5,000
County Aid - Senior Citizens	51,000	53,996	60,581	66,654	66,654	67,973	67,973
Fema Public Assistance	-	-	-	300,412	-	-	-
Total Intergovernmental	\$ 2,193,639	\$ 2,208,364	\$ 2,301,912	\$ 2,610,008	\$ 2,368,113	\$ 2,506,933	\$ 2,506,933
LICENSES AND PERMITS							
Licenses - Liquor	40,000	47,972	45,000	70,000	45,000	45,000	45,000
Licenses - Operator	20,000	17,708	20,000	18,000	20,000	20,000	20,000
Licenses - Cigarettes	600	680	600	1,700	1,700	1,700	1,700
Licenses - Alarms	9,000	8,599	9,000	13,000	9,000	9,000	9,000
Licenses - Dogs	3,500	3,654	3,500	3,500	3,500	3,500	3,500
Permits - Special Events	2,000	4,020	2,000	4,500	4,000	4,000	4,000
Permit - Sidewalk & Solicitors	2,500	5,200	2,500	5,000	5,000	5,000	5,000
Amplified Sound Permits	1,500	2,250	1,500	2,000	2,000	2,000	2,000
Permits - Building And Hvac	295,000	352,710	300,000	325,000	300,000	300,000	300,000
Permits - Electrical	70,000	81,824	70,000	60,000	70,000	70,000	70,000
Permits - Plumbing	70,000	71,728	70,000	75,000	70,000	70,000	70,000
Erosion Control Permit	10,000	9,600	10,000	10,000	10,000	10,000	10,000
License - Second Hand Dealer	350	350	350	250	350	350	350
Zoning Board Of Appeals	2,000	1,650	2,000	1,000	2,000	2,000	2,000
Plan Review - Building	-	-	60,000	40,000	60,000	60,000	60,000
Plan Review - Hvac	-	-	20,000	10,000	20,000	20,000	20,000
Plan Review - Plumbing	-	-	20,000	10,000	20,000	20,000	20,000
Court And Field Reservations	-	-	5,000	5,000	5,000	5,000	5,000
Park Shelter Reservations	33,000	53,740	28,000	30,000	23,000	23,000	23,000
Cable Franchise Fee Revenue	272,500	265,219	272,500	265,000	242,000	242,000	242,000
Total Licenses & Permits	\$ 831,950	\$ 926,903	\$ 941,950	\$ 948,950	\$ 912,550	\$ 912,550	\$ 912,550
FINES & FOREFEITURES							
Fines & Forfeitures	150,000	160,646	150,000	155,000	155,000	155,000	155,000
Court Costs	85,000	73,893	85,000	80,000	80,000	80,000	80,000
Parking Fines	40,000	26,693	40,000	40,000	40,000	40,000	40,000
Total Fines & Forefeitures	\$ 275,000	\$ 261,232	\$ 275,000				



2020 City of Middleton Budget

General Fund Revenue Summary

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
PUBLIC CHARGES FOR SERVICES							
Clerk-Treasurer Fee	15,000	17,417	15,000	22,500	17,000	17,000	17,000
Vehicle Registration Fees	500	227	500	500	500	500	500
Police Special Services	-	85	-	-	-	-	-
Police Department Fees	9,000	10,022	9,000	10,000	9,000	9,000	9,000
Ambulance Billing Revenue	938,741	986,924	959,245	1,028,710	998,043	1,013,747	1,013,747
Senior Citizen Program Revenue	2,000	3,550	4,000	4,000	4,000	4,000	4,000
Sr Center Trip Revenue	15,000	27,249	15,000	15,500	9,000	9,000	9,000
Sr. Center Classes Revenue	10,700	11,735	10,700	12,600	10,700	10,700	10,700
Senior Center Misc Revenue	4,000	3,910	4,000	3,800	4,000	4,000	4,000
Aquatic Program Revenue	58,000	75,137	70,000	82,000	82,000	82,000	82,000
Daily Aquatic Admissions	75,000	93,789	90,000	90,000	90,000	90,000	90,000
Aquatic Concession Revenue	31,248	29,758	31,248	28,000	30,000	30,000	30,000
Aquatic Memberships	38,000	43,943	35,000	24,000	35,000	35,000	35,000
Recreation Program Revenue	47,500	69,889	117,015	118,000	117,015	117,015	117,015
Fall-Winter-Spring Recreation	47,000	45,523	-	-	-	-	-
Sponsorship & Fundraisers	1,200	700	1,200	525	1,200	1,200	1,200
Hubbard Art Center Program Rev	47,982	69,425	60,000	60,000	60,000	60,000	60,000
Administrative Review Fee	-	98	-	1,750	-	-	-
Engineering Review Fee	-	588	-	9,000	-	-	-
Plan Commission Charges	12,000	15,937	12,000	5,640	12,000	12,000	12,000
Public Works Charges	-	277	-	-	-	-	-
Interlocking Ignition Device	-	1,200	-	1,000	-	-	-
Recycling Center Revenue	10,000	17,436	14,000	14,000	14,000	14,000	14,000
Total Public Charges	\$ 1,362,871	\$ 1,524,817	\$ 1,447,908	\$ 1,531,525	\$ 1,493,458	\$ 1,509,162	\$ 1,509,162
SPECIAL FUND ACTIVITY							
Administration-Landfill	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Service Contract Cost Sharing	208,304	208,304	211,429	211,429	214,600	218,395	218,395
Administration-Utilities	135,000	135,000	135,000	135,000	135,000	135,000	135,000
Administration-Tif 3 District	1,376,530	1,376,530	1,276,530	1,276,530	1,176,530	1,176,530	1,176,530
Administraton-Fire District	2,600	2,600	2,600	2,600	2,600	2,600	2,600
Total Special Activity	\$ 1,727,434	\$ 1,727,434	\$ 1,630,559	\$ 1,630,559	\$ 1,533,730	\$ 1,537,525	\$ 1,537,525
MISCELLANEOUS REVENUES							
Interest On Investments	175,000	501,014	317,150	500,000	400,000	409,000	409,000
Interest Delinquent Spec Assmts	500	-	500	500	500	500	500
Interest On Court Collections	300	-	300	1,500	300	300	300
Credit Card Rebate Program	40,000	63,211	45,000	45,000	50,000	50,000	50,000
Misc Sales And Reimbursement	-	19,441	-	-	-	-	-
Metro Contrib. Reimbursement	-	15,555	-	49,377	9,175	9,175	9,175
Erosion Contr. & Sw Reimburs	10,000	17,814	10,000	16,000	10,000	10,000	10,000
Pw Material Sales	1,500	4,025	500	-	100	100	100
Misc Revenue	1,000	1,920	1,000	2,000	1,000	1,000	1,000
Insurance Claim Settlement	-	5,453	-	-	-	-	-
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	23,661	23,661	23,661	23,661	23,661	23,661	23,661
Zoning Permit Fees	18,000	23,434	18,000	27,000	18,000	18,000	18,000
Zoning Letter	600	425	600	96	600	600	600
Sales Tax Remit Discount	-	47	-	50	-	-	-
Other Misc Revenue	-	42,137	-	500	-	-	-
Total Miscellaneous	\$ 285,561	\$ 734,028	\$ 431,711	\$ 686,137	\$ 528,336	\$ 537,336	\$ 537,336
OTHER FINANCING SOURCES							
Prior Years Surplus Applied	48,000	-	-	-	-	-	-
Fund Balance Applied	942,650	-	710,000	-	710,000	710,000	710,000
	\$ 990,650	\$ -	\$ 710,000	\$ -	\$ 710,000	\$ 710,000	\$ 710,000
GENERAL FUND REVENUE TOTAL	<u>\$ 21,503,442</u>	<u>\$ 21,104,588</u>	<u>\$ 21,855,215</u>	<u>\$ 21,679,748</u>	<u>\$ 22,084,764</u>	<u>\$ 22,351,056</u>	<u>\$ 22,351,056</u>



General Fund Expenditure Summary

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
GENERAL GOVERNMENT							
Common Council	\$ 68,222	\$ 68,004	\$ 68,200	\$ 68,200	68,679	\$ 68,679	\$ 68,679
Commissions & Committees	23,600	13,931	19,600	21,203	21,350	20,350	20,350
Municipal Court	100,934	95,138	103,833	103,833	104,983	103,983	105,601
Information Technology	752,736	769,807	788,390	788,390	921,646	835,167	836,471
City Administrator	184,284	191,292	187,866	187,866	193,012	193,012	193,012
Finance Department	773,346	788,674	793,038	764,462	817,932	811,432	816,211
Elections	85,920	43,853	35,400	18,323	88,500	70,500	70,500
Building & Grounds	63,100	52,946	68,100	68,100	68,100	65,600	65,600
Video Production	6,000	7,745	6,000	6,500	7,500	6,500	6,500
Total General Government	\$ 2,058,142	\$ 2,031,390	\$ 2,070,427	\$ 2,026,877	\$ 2,291,702	\$ 2,175,223	\$ 2,182,924
PUBLIC SAFETY							
Police Administration	808,213	786,904	809,035	809,035	833,372	833,372	834,591
Police Field Services	4,299,423	4,201,083	4,381,541	4,381,542	4,645,414	4,518,724	4,554,591
Communications Center	535,303	535,655	550,492	550,492	642,219	564,242	564,977
Emergency Preparedness	62,500	58,833	62,500	62,500	67,500	67,500	67,500
School Crossing Guards	14,673	14,131	14,673	14,673	14,673	14,673	14,673
Emergency Medical Service	1,870,597	1,884,193	1,965,061	2,005,577	2,082,673	2,092,640	2,092,640
Building Inspection	375,459	351,731	432,622	409,215	525,252	525,252	525,252
Community Services	90,216	93,066	94,149	94,149	12,600	10,800	10,800
Fire District Contribution	1,123,801	917,395	951,307	1,141,957	993,861	993,861	993,861
Public Fire Projection Charge	438,000	485,243	245,243	252,622	-	-	-
Total Public Safety	\$ 9,618,185	\$ 9,328,233	\$ 9,506,623	\$ 9,721,762	\$ 9,817,564	\$ 9,621,064	\$ 9,658,885
PUBLIC WORKS							
Engineering & Administration	884,860	879,744	877,831	877,831	893,433	893,433	896,271
Street Dept Labor & Supplies	827,631	811,385	846,815	827,665	866,434	866,434	876,260
Street Cleaning	9,100	8,583	9,100	17,100	13,100	13,100	13,100
Fleet Maintenance/Machinery	343,517	342,627	345,396	354,767	371,084	367,584	367,584
City Garage	97,670	86,570	89,820	95,320	93,820	92,320	92,320
Snow & Ice Removal	82,500	74,552	82,500	110,229	101,500	82,500	82,500
Traffic Signals, Signs, & Markings	67,500	64,895	64,500	57,000	73,000	73,000	73,000
Street Lighting	141,000	121,874	145,000	136,500	145,000	145,000	145,000
Tree & Brush Removal	1,500	1,817	1,500	1,000	1,500	1,500	1,500
Sidewalk Maintenance	140,000	37,337	140,000	125,400	140,000	140,000	140,000
Storm Sewers	55,000	46,637	55,000	50,000	60,000	55,000	55,000
Water Resources	21,439	21,438	25,080	22,679	33,600	30,080	30,080
Landfill	93,270	93,270	93,740	93,740	93,740	93,740	93,740
Refuse Collection	535,000	526,922	545,000	545,000	555,000	555,000	555,000
Recycling	295,789	288,819	303,987	304,001	314,205	314,205	314,205
Total Public Works	\$ 3,595,776	\$ 3,406,470	\$ 3,625,269	\$ 3,618,232	\$ 3,755,416	\$ 3,722,896	\$ 3,735,560
CULTURE, RECREATION & EDUCATION							
Senior Center	487,266	530,524	509,181	519,406	511,308	508,808	511,870
Recreation Administration	240,388	242,070	258,720	258,220	272,167	272,167	279,649
Recreation Programming	72,943	85,634	80,826	91,265	95,590	95,590	95,590
Fall-Winter-Spring Recreation	-	705	-	-	-	-	-
Hubbard Activity Center	47,982	59,348	49,275	49,888	52,088	52,088	52,088
Aquatic Center	284,376	249,617	303,546	307,175	314,460	314,460	314,460
Transit	424,891	420,216	424,891	428,483	424,988	429,988	499,582
Total Culture, Recreation & Education	\$ 1,557,846	\$ 1,588,114	\$ 1,626,439	\$ 1,654,437	\$ 1,670,601	\$ 1,673,101	\$ 1,753,239



General Fund Expenditure Summary

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
CONSERVATION & DEVELOPMENT							
Planning Department	397,656	374,740	420,085	420,085	428,885	428,885	428,885
Land Conservancy	144,584	132,478	144,584	139,582	144,584	139,584	139,584
Forestry	243,714	243,974	246,938	247,967	269,666	294,166	295,138
Public Lands	1,019,763	954,567	1,029,598	1,026,818	964,454	964,454	967,982
Total Conservation & Development	\$ 1,805,717	\$ 1,705,758	\$ 1,841,205	\$ 1,834,452	\$ 1,807,589	\$ 1,827,089	\$ 1,831,589
OTHER GENERAL FUND BUDGETS							
Legal Counsel	226,000	233,354	226,000	226,000	232,000	232,000	232,000
Risk Management & Insurance	375,000	375,000	355,000	355,000	355,000	355,000	355,000
General Personnel Benefits	25,000	21,797	25,000	25,000	25,000	25,000	25,000
Non-Departmental	286,450	440,930	51,850	336,483	58,350	58,350	58,350
Compensated Absences	-	172,314	210,000	-	210,000	210,000	210,000
Miscellaneous	14,480	11,719	14,480	-	14,480	14,480	14,480
Total Other General Fund Budgets	\$ 926,930	\$ 1,255,114	\$ 882,330	\$ 942,483	\$ 894,830	\$ 894,830	\$ 894,830
TRANSFERS							
To Library Fund 212	1,214,784	1,214,784	1,307,784	1,307,784	1,356,199	1,356,199	1,362,943
To Debt Service Fund 300	-	-	-	-	-	-	-
To Youth Center Fund 214	79,358	79,358	88,700	88,700	97,238	97,238	98,240
To Fund 412 PW Capital	-	20,441	-	-	-	-	-
To Fund 416 Other Capital	-	384,000	-	-	-	-	-
To Other Funds	-	329,559	-	-	-	-	-
Total Transfers	\$ 1,294,142	\$ 2,028,142	\$ 1,396,484	\$ 1,396,484	\$ 1,453,437	\$ 1,453,437	\$ 1,461,183
CONTINGENCY							
Public Safety Equipment Reserve	-	-	190,650	-	194,000	194,000	194,000
Personnel Contingency	5,704	-	24,732	-	50,000	139,416	38,846
Emergency Contingency	-	-	500,000	-	500,000	500,000	500,000
General Contingency	124,000	-	118,688	26,000	150,000	150,000	100,000
Total Contingency	\$ 129,704	\$ -	\$ 834,070	\$ 26,000	\$ 894,000	\$ 983,416	\$ 832,846
TOTAL EXPENDITURES	\$ 20,986,442	\$ 21,343,222	\$ 21,782,847	\$ 21,220,727	\$ 22,585,139	\$ 22,351,056	\$ 22,351,056



2020 DECISION ITEMS DETAIL

DEPARTMENT/COST CENTER: ALL PERSONNEL - GENERAL FUND		Description / Justification		
Account Number	Account Title		Requested	Approved
Youth Center Director Hours		The Youth Center is requesting to add 2 additional hours per week to the Youth Center Director's schedule.	\$ 2,658	\$ 2,658
214-5100-110	SALARIES-FULL-TIME		\$ 53	\$ 53
214-5100-135	LONGEVITY		\$ 183	\$ 183
214-5100-192	RETIREMENT		\$ 207	\$ 207
214-5100-193	FICA		\$ 3,101	\$ 3,101
Sergeant to Lieutenant		The Police Department is requesting to reclassify four Patrol Sergeants to the rank of Patrol Lieutenants.	\$ 28,341	\$ 28,341
100-5212-110	SALARIES-FULL-TIME		\$ 1,701	\$ 1,701
100-5212-135	LONGEVITY		\$ 3,527	\$ 3,527
100-5212-192	RETIREMENT		\$ 2,298	\$ 2,298
100-5212-193	FICA		\$ -	\$ -
100-5212-194	HEALTH INSURANCE		\$ -	\$ -
100-5212-195	DENTAL INSURANCE	\$ 35,867	\$ 35,867	
IT Intern		The IT Department is requesting to bring the funding for the IT Intern into the IT budget and have the position work on more general IT needs. To date the position has been GIS focused with funding from TID 3.	\$ 7,800	\$ 7,800
100-5151-112	INTERN		\$ 597	\$ 597
100-5151-193	FICA		\$ 8,397	\$ 8,397
	Total			
Police Officer		The Police Department is requesting to add a Police Officer.	\$ 60,704	\$ -
100-5212-110	SALARIES-FULL-TIME		\$ -	\$ -
100-5212-135	LONGEVITY		\$ 7,127	\$ -
100-5212-192	RETIREMENT		\$ 4,644	\$ -
100-5212-193	FICA		\$ 16,028	\$ -
100-5212-194	HEALTH INSURANCE		\$ 2,322	\$ -
100-5212-195	DENTAL INSURANCE	\$ 90,825	\$ -	
IT Technician to Full-Time		The IT Department is requesting that the Part-Time IT Technician become full-time.	\$ 26,520	\$ -
100-5151-110	SALARIES-FULL-TIME		\$ 3,580	\$ -
100-5151-192	RETIREMENT		\$ 2,029	\$ -
100-5151-193	FICA		\$ 16,028	\$ -
100-5151-194	HEALTH INSURANCE		\$ 2,322	\$ -
100-5151-195	DENTAL INSURANCE		\$ 50,479	\$ -
	Total			
Dispatcher		The Police Department is requesting to add a Dispatcher.	\$ 52,123	\$ -
100-5256-110	SALARIES-FULL-TIME		\$ 3,518	\$ -
100-5256-192	RETIREMENT		\$ 3,987	\$ -
100-5256-193	FICA		\$ 16,028	\$ -
100-5256-194	HEALTH INSURANCE		\$ 2,322	\$ -
100-5256-195	DENTAL INSURANCE	\$ 77,978	\$ -	
TOTAL			\$ 266,647	\$ 47,365



2020 City of Middleton Budget

COMMON COUNCIL

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5111-110	SALARIES-FULL-TIME	60,480	60,496	60,480	60,480	60,480	60,480	60,480
100-5111-115	ELECTED OFFICIALS WAGES	-	-	-	-	-	-	-
100-5111-180	COMMON COUNCIL	-	-	-	-	-	-	-
	TOTAL	60,480	60,496	60,480	60,480	60,480	60,480	60,480
PERSONNEL BENEFITS								
100-5111-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5111-192	RETIREMENT	965	965	943	943	972	972	972
100-5111-193	FICA	4,627	4,628	4,627	4,627	4,627	4,627	4,627
	TOTAL	5,592	5,593	5,570	5,570	5,599	5,599	5,599
OPERATING EXPENSES								
100-5111-210	OFFICE SUPPLIES	500	78	100	100	100	100	100
100-5111-440	TRAINING & DEVELOPMENT	500	337	500	500	500	500	500
100-5111-490	OTHER OPERATING EXPENSES	1,150	1,500	1,550	1,550	2,000	2,000	2,000
	TOTAL	2,150	1,915	2,150	2,150	2,600	2,600	2,600
TOTAL COMMON COUNCIL		68,222	68,004	68,200	68,200	68,679	68,679	68,679



2020 City of Middleton Budget

COMMISSIONS/COMMITTEES	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OPERATING EXPENSES						
100-5112-990 POLICE COMMISSION	5,000	6,355	5,000	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	1,917	5,000	6,603	5,000	5,000	5,000
100-5115-990 BOARD OF REVIEW	-	-	-	-	-	-	-
100-5116-990 SUSTAINABILITY COMMITTEE	13,250	5,659	9,250	9,250	11,000	10,000	10,000
TOTAL	23,600	13,931	19,600	21,203	21,350	20,350	20,350
TOTAL COMMISSIONS/COMMITTEES	23,600	13,931	19,600	21,203	21,350	20,350	20,350



2020 City of Middleton Budget

MUNICIPAL COURT REVENUE

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
FINES & FOREFEITURES								
100-4511-00	FINES & FORFEITURES	150,000	160,646	150,000	155,000	155,000	155,000	155,000
100-4512-00	COURT COSTS	85,000	73,893	85,000	80,000	80,000	80,000	80,000
100-4513-00	PARKING FINES	40,000	26,693	40,000	40,000	40,000	40,000	40,000
	TOTAL	275,000	261,232	275,000	275,000	275,000	275,000	275,000
TOTAL MUNICIPAL COURT REVENUE		275,000	261,232	275,000	275,000	275,000	275,000	275,000



2020 City of Middleton Budget

MUNICIPAL COURT

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5121-110	SALARIES-FULL-TIME	45,855	48,549	46,772	46,772	45,900	45,900	47,315
100-5121-111	PART-TIME PERM.	11,876	5,258	14,097	14,097	16,230	16,230	16,230
100-5121-115	ELECTED OFFICIALS WAGES	14,400	14,400	14,400	14,400	14,400	14,400	14,400
100-5121-117	OVERTIME	-	201	-	-	-	-	-
100-5121-122	SHIFT DIFFERENTIAL WAGES	-	-	-	-	-	-	-
100-5121-128	FLSA WAGES	-	-	-	-	-	-	-
100-5121-135	LONGEVITY	1,375	1,376	1,404	1,404	-	-	-
	TOTAL	73,506	69,783	76,673	76,673	76,530	76,530	77,945
PERSONNEL BENEFITS								
100-5121-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5121-192	RETIREMENT	4,925	3,184	4,099	4,099	4,070	4,070	4,165
100-5121-193	FICA	5,623	5,073	5,864	5,864	5,855	5,855	5,963
100-5121-194	HEALTH INSURANCE	5,902	5,844	6,220	6,220	6,551	6,551	6,551
100-5121-195	DENTAL INSURANCE	590	589	589	589	589	589	589
100-5121-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	17,040	14,690	16,772	16,772	17,065	17,065	17,268
OPERATING EXPENSES								
100-5121-200	WITNESS FEES & INTERPRETOR FEE	500	345	500	500	500	500	500
100-5121-250	POSTAGE	3,000	2,986	3,000	3,000	3,000	3,000	3,000
100-5121-317	COURTROOM SECURITY PAYMT	1,000	654	1,000	1,000	1,000	1,000	1,000
100-5121-440	TRAINING & DEVELOPMENT	2,500	2,202	2,500	2,500	2,500	2,500	2,500
100-5121-460	IID CHARGE REIMBURSEMENT	-	1,200	-	-	-	-	-
100-5121-480	PEER COURT	-	-	-	-	-	-	-
100-5121-490	OTHER OPERATING EXPENSES	3,388	3,277	3,388	3,388	4,388	3,388	3,388
100-5121-495	RETURN OF DEPOSITS	-	-	-	-	-	-	-
	TOTAL	10,388	10,665	10,388	10,388	11,388	10,388	10,388
TOTAL MUNICIPAL COURT		100,934	95,138	103,833	103,833	104,983	103,983	105,601



2020 City of Middleton Budget

INFORMATION TECHNOLOGY

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5151-110	SALARIES-FULL-TIME	213,934	237,450	219,429	219,429	251,576	225,056	226,158
100-5151-111	SALARIES-PART-TIME	24,152	18,266	24,632	24,632	26,520	26,520	26,520
100-5151-112	INTERN	-	-	-	-	7,800	7,800	7,800
100-5151-117	OVERTIME	2,761	(437)	2,816	2,816	2,872	2,872	2,872
100-5151-130	ON CALL PAY	23,751	-	23,751	23,751	23,751	23,751	23,751
100-5151-135	LONGEVITY	7,640	7,647	9,432	9,432	9,646	9,646	9,690
	TOTAL	272,238	262,926	280,060	280,060	322,165	295,645	296,791
PERSONNEL BENEFITS								
100-5151-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5151-192	RETIREMENT	16,646	16,307	16,729	16,729	21,219	17,639	17,713
100-5151-193	FICA	20,617	19,676	21,423	21,423	24,646	22,617	22,701
100-5151-194	HEALTH INSURANCE	43,230	42,925	45,606	45,606	64,112	48,084	48,084
100-5151-195	DENTAL INSURANCE	5,823	5,822	5,822	5,822	8,144	5,822	5,822
100-5151-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	86,316	84,730	89,580	89,580	118,121	94,162	94,320
OPERATING EXPENSES								
100-5151-210	OFFICE SUPPLIES	-	-	-	-	-	-	-
100-5151-220	EQUIPMENT	180,620	221,962	205,188	205,188	255,798	231,798	231,798
100-5151-260	INTERNET	38,000	31,961	38,000	38,000	38,000	38,000	38,000
100-5151-270	MPSI EXPENDITURES	161,562	158,932	161,562	161,562	161,562	161,562	161,562
100-5151-280	COMMUNICATION	-	-	-	-	-	-	-
100-5151-320	OUTSIDE SERVICES	13,000	8,473	13,000	13,000	25,000	13,000	13,000
100-5151-440	TRAINING	1,000	823	1,000	1,000	1,000	1,000	1,000
	TOTAL	394,182	422,152	418,750	418,750	481,360	445,360	445,360
TOTAL INFORMATION TECHNOLOGY		752,736	769,807	788,390	788,390	921,646	835,167	836,471



2020 City of Middleton Budget

CITY ADMINISTRATOR		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5120-110	SALARIES-FULL-TIME	124,546	124,953	127,036	127,036	129,577	129,577	129,577
100-5120-111	INTERN	10,500	16,500	10,500	10,500	10,500	10,500	10,500
100-5120-118	WAGE REIMBURSEMENTS	-	-	-	-	-	-	-
100-5120-135	LONGEVITY	6,227	6,227	6,352	6,352	6,479	6,479	6,479
	TOTAL	141,273	147,680	143,888	143,888	146,556	146,556	146,556
PERSONNEL BENEFITS								
100-5120-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5120-192	RETIREMENT	8,762	8,679	8,737	8,737	9,184	9,184	9,184
100-5120-193	FICA	10,807	10,912	11,007	11,007	11,212	11,212	11,212
100-5120-194	HEALTH INSURANCE	14,410	14,308	15,202	15,202	16,028	16,028	16,028
100-5120-195	DENTAL INSURANCE	2,322	2,322	2,322	2,322	2,322	2,322	2,322
100-5120-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	36,301	36,221	37,268	37,268	38,746	38,746	38,746
OPERATING EXPENSES								
100-5120-280	COMMUNICATION	1,050	1,081	1,050	1,050	1,050	1,050	1,050
100-5120-440	TRAINING & DEVELOPMENT	2,000	3,769	2,000	2,000	3,000	3,000	3,000
100-5120-450	EMPLOYEE PROGRAMS	1,000	437	1,000	1,000	1,000	1,000	1,000
100-5120-490	OTHER OPERATING EXPENSES	2,660	2,105	2,660	2,660	2,660	2,660	2,660
	TOTAL	6,710	7,391	6,710	6,710	7,710	7,710	7,710
TOTAL CITY ADMINISTRATOR		184,284	191,292	187,866	187,866	193,012	193,012	193,012



2020 City of Middleton Budget

FINANCE DEPARTMENT

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5141-110	SALARIES-FULL-TIME	413,291	426,921	316,133	316,133	325,608	325,608	329,739
100-5141-112	PART-TIME-NON-PERM.	54,625	61,525	55,068	55,068	55,819	55,819	55,819
100-5141-120	WAGES	-	-	-	-	-	-	-
100-5141-135	LONGEVITY	9,390	9,457	6,396	6,396	5,936	5,936	5,989
100-5141-145	UNEMPLOYMENT PAYMENT	-	-	-	-	-	-	-
100-5141-198	VACANT POSITION(S)	-	-	-	-	-	-	-
100-5141-197	FURLOUGH	-	-	-	-	-	-	-
	TOTAL	477,306	497,903	377,597	377,597	387,363	387,363	391,547
PERSONNEL BENEFITS								
100-5141-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5141-192	RETIREMENT	34,021	31,375	21,079	21,079	26,147	26,147	26,426
100-5141-193	FICA	36,499	36,546	28,882	28,882	29,633	29,633	29,949
100-5141-194	HEALTH INSURANCE	63,542	62,278	51,826	48,703	54,635	54,635	54,635
100-5141-195	DENTAL INSURANCE	9,878	9,683	7,554	7,750	7,554	7,554	7,554
100-5141-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	143,940	139,881	109,341	106,414	117,969	117,969	118,564
OPERATING EXPENSES								
100-5141-210	OFFICE SUPPLIES	2,500	2,829	2,500	2,500	2,500	2,500	2,500
100-5141-250	POSTAGE	10,000	3,874	7,500	7,500	7,500	7,500	7,500
100-5141-260	ADVERTISING & PRINTING	4,000	7,997	4,000	4,500	4,000	4,000	4,000
100-5141-280	COMMUNICATIONS	11,100	11,590	11,100	11,500	11,100	11,100	11,100
100-5141-310	OUTSIDE SERVICES	4,600	2,666	158,600	128,951	153,600	153,600	153,600
100-5141-410	EQUIPMENT MAINTENANCE	-	-	-	-	-	-	-
100-5141-440	TRAINING & DEVELOPMENT	6,500	6,802	6,500	6,500	7,000	7,000	7,000
100-5141-480	DATA PROCESSING	52,000	57,697	54,500	57,500	58,000	58,000	58,000
100-5141-490	OTHER OPERATING EXPENSES	6,000	4,144	6,000	6,000	6,000	6,000	6,000
100-5141-704	SALES TAX - PD.	-	-	-	-	-	-	-
100-5141-800	OFFICE EQUIPMENT	-	-	-	-	-	-	-
100-5141-810	OTHER EQUIPMENT	-	-	-	-	-	-	-
100-5157-990	AUDIT	55,400	53,291	55,400	55,500	62,900	56,400	56,400
	TOTAL	152,100	150,891	306,100	280,451	312,600	306,100	306,100
TOTAL FINANCE DEPARTMENT		773,346	788,674	793,038	764,462	817,932	811,432	816,211



2020 City of Middleton Budget

ELECTIONS		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5143-116	ELECTION WORKERS	55,000	31,709	16,000	5,723	60,000	42,000	42,000
	TOTAL	55,000	31,709	16,000	5,723	60,000	42,000	42,000
OPERATING EXPENSES								
100-5143-220	SUPPLIES & MATERIALS	7,000	1,239	4,600	2,500	7,000	7,000	7,000
100-5143-250	POSTAGE	6,000	1,491	2,300	1,500	5,000	5,000	5,000
100-5143-260	ADVERTISING & PRINTING	2,500	2,659	2,500	2,500	2,500	2,500	2,500
100-5143-440	TRAINING & DEVELOPMENT	4,000	641	2,500	100	4,000	4,000	4,000
100-5143-490	OTHER OPERATING EXPENSES	11,420	6,115	7,500	6,000	10,000	10,000	10,000
	TOTAL	30,920	12,145	19,400	12,600	28,500	28,500	28,500
TOTAL ELECTIONS		85,920	43,853	35,400	18,323	88,500	70,500	70,500



2020 City of Middleton Budget

BUILDING & GROUNDS	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OPERATING EXPENSES						
100-5160-310 OUTSIDE SERVICES	-	-	-	-	-	-	-
100-5160-440 TRAINING & DEVELOPMENT	-	-	-	-	-	-	-
100-5160-490 OTHER OPERATING EXPENSES	-	-	5,000	5,000	-	-	-
100-5310-220 SUPPLIES & MATERIALS	3,100	2,662	3,100	3,100	3,100	3,100	3,100
100-5310-310 OUTSIDE SERVICES	18,000	13,293	18,000	18,000	18,000	18,000	18,000
100-5310-410 EQUIPMENT MAINTENANCE	7,000	6,844	7,000	7,000	7,000	7,000	7,000
100-5310-440 TRAINING & DEVELOPMENT	-	-	-	-	-	-	-
100-5310-470 UTILITIES	35,000	30,147	35,000	35,000	35,000	32,500	32,500
100-5310-490 OTHER OPERATING EXPENSES	-	-	-	-	5,000	5,000	5,000
TOTAL	63,100	52,946	68,100	68,100	68,100	65,600	65,600
TOTAL BUILDING & GROUNDS	63,100	52,946	68,100	68,100	68,100	65,600	65,600



2020 City of Middleton Budget

VIDEO PRODUCTION	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATING EXPENSES							
100-5537-220 SUPPLIES & MATERIALS	-	-	-	-	-	-	-
100-5537-310 OUTSIDE SERVICES	6,000	7,745	6,000	6,500	6,500	6,500	6,500
100-5537-990 CATV EQUIPMENT	-	-	-	-	1,000	-	-
TOTAL	6,000	7,745	6,000	6,500	7,500	6,500	6,500
TOTAL VIDEO PRODUCTION	6,000	7,745	6,000	6,500	7,500	6,500	6,500



2020 City of Middleton Budget

POLICE DEPARTMENT REVENUES

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
INTERGOVERNMENTAL REVENUE							
100-4343-00 MCP SCHOOL DISTRICT - POLICE	82,202	84,199	87,076	83,443	87,076	87,076	87,076
TOTAL	82,202	84,199	87,076	83,443	87,076	87,076	87,076
PUBLIC CHARGES FOR SERVICES							
100-4620-00 VEHICLE REGISTRATION FEES	500	227	500	500	500	500	500
100-4621-00 POLICE SPECIAL SERVICES	-	85	-	-	-	-	-
100-4622-00 POLICE DEPARTMENT FEES	9,000	10,022	9,000	10,000	9,000	9,000	9,000
TOTAL	9,500	10,335	9,500	10,500	9,500	9,500	9,500
TOTAL POLICE DEPARTMENT REVENUES	91,702	94,534	96,576	93,943	96,576	96,576	96,576



2020 City of Middleton Budget

POLICE DEPARTMENT

	2018		2019		2020			
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
POLICE ADMINISTRATION								
WAGES								
100-5211-110	SALARIES-FULL-TIME	423,515	428,384	429,354	429,354	447,224	447,224	448,272
100-5211-112	PART-TIME-NON-PERM.	30,924	31,953	31,618	31,618	32,413	32,413	32,413
100-5211-117	OVERTIME	517	(2,684)	527	527	538	538	538
100-5211-122	SHIFT DIFFERENTIAL WAGES	-	3	-	-	-	-	-
100-5211-128	FLSA WAGES	63	79	63	63	63	63	63
100-5211-135	LONGEVITY	21,437	20,409	19,444	19,444	19,268	19,268	19,287
	TOTAL	476,456	478,144	481,006	481,006	499,506	499,506	500,573
PERSONNEL BENEFITS								
100-5211-192	RETIREMENT	26,736	27,668	28,510	28,510	28,474	28,474	28,545
100-5211-193	FICA	36,444	35,804	36,791	36,791	39,741	39,741	39,822
100-5211-194	HEALTH INSURANCE	77,952	69,554	73,248	73,248	77,214	77,214	77,214
100-5211-195	DENTAL INSURANCE	8,045	6,718	6,900	6,900	5,857	5,857	5,857
	TOTAL	149,177	139,745	145,449	145,449	151,286	151,286	151,438
OPERATING EXPENSES								
100-5211-210	OFFICE SUPPLIES	18,000	19,098	18,000	18,000	18,000	18,000	18,000
100-5211-240	COMPUTER SOFTWARE & SUPPORT	-	-	-	-	-	-	-
100-5211-270	TELEPHONE	-	-	-	-	-	-	-
100-5211-290	UNIFORMS & EQUIPMENT	1,300	747	1,300	1,300	1,300	1,300	1,300
100-5211-340	BUILDINGS & GROUNDS MAINT	89,050	79,422	89,050	89,050	89,050	89,050	89,050
100-5211-345	SPECIAL BLDG MAINTENANCE	-	-	-	-	-	-	-
100-5211-470	UTILITIES	69,270	65,694	69,270	69,270	69,270	69,270	69,270
100-5211-480	PARKING TICKETS REDLINES	570	-	570	570	570	570	570
100-5211-490	OTHER OPERATING EXPENSES	4,390	4,056	4,390	4,390	4,390	4,390	4,390
100-5211-800	CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL	182,580	169,016	182,580	182,580	182,580	182,580	182,580
TOTAL POLICE ADMINISTRATION		808,213	786,904	809,035	809,035	833,372	833,372	834,591



2020 City of Middleton Budget

POLICE DEPARTMENT

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	POLICE FIELD SERVICES						
WAGES							
100-5212-110 SALARIES-FULL-TIME	2,708,735	2,689,219	2,726,689	2,726,689	2,897,202	2,808,157	2,836,498
100-5212-117 OVERTIME	243,200	243,116	248,064	248,064	253,025	253,025	253,025
100-5212-118 WAGE REIMBURSEMENTS	(25,000)	(36,756)	(30,000)	(30,000)	(35,000)	(35,000)	(35,000)
100-5212-122 SHIFT DIFFERENTIAL WAGES	48,225	28,427	64,614	64,614	70,694	70,694	70,694
100-5212-124 ASST SHIFT COMMANDER WAGES	350	2,074	350	350	350	350	350
100-5212-126 FIELD TRAINING WAGES	350	-	350	350	350	350	350
100-5212-128 FLSA WAGES	350	513	350	350	350	350	350
100-5212-135 LONGEVITY	68,688	68,181	72,034	72,034	73,304	71,604	73,305
100-5212-145 UNEMPLOYMENT WAGES	-	-	-	-	-	-	-
TOTAL	3,044,898	2,994,774	3,082,451	3,082,451	3,260,275	3,169,530	3,199,572
PERSONNEL BENEFITS							
100-5212-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5212-192 RETIREMENT	335,540	329,330	333,654	333,654	386,865	376,212	379,739
100-5212-193 FICA	234,848	224,102	238,101	238,101	252,089	245,147	247,445
100-5212-194 HEALTH INSURANCE	418,580	399,114	454,336	454,336	478,613	462,585	462,585
100-5212-195 DENTAL INSURANCE	60,772	58,798	64,215	64,215	58,437	56,115	56,115
100-5212-199 EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
TOTAL	1,049,740	1,011,343	1,090,305	1,090,306	1,176,004	1,140,059	1,145,884
OPERATING EXPENSES							
100-5212-220 FIELD SUPPLIES	20,000	19,336	20,000	20,000	20,000	20,000	20,000
100-5212-240 COMPUTER SOFTWARE & SUPPORT	1,650	-	1,650	1,650	2,000	2,000	2,000
100-5212-290 UNIFORMS & EQUIPMENT	25,000	26,832	25,000	25,000	25,000	25,000	25,000
100-5212-340 BUILDINGS & GROUNDS MAINT	-	-	-	-	-	-	-
100-5212-410 VEHICLE OPERATION	103,187	88,697	103,187	103,187	103,187	103,187	103,187
100-5212-440 TUITION REIMBURSEMENT	-	-	-	-	-	-	-
100-5212-450 OTHER TRAINING	40,000	41,552	42,000	42,000	42,000	42,000	42,000
100-5212-470 UTILITIES	-	947	-	-	-	-	-
100-5212-490 OTHER OPERATING EXPENSES	14,948	17,602	16,948	16,948	16,948	16,948	16,948
100-5212-510 GARAGE	-	-	-	-	-	-	-
100-5215-450 OTHER TRAINING	-	-	-	-	-	-	-
100-5216-990 SPECIAL PROJECTS	-	-	-	-	-	-	-
100-5212-800 CAPITAL OUTLAY	-	-	-	-	-	-	-
TOTAL	204,785	194,966	208,785	208,785	209,135	209,135	209,135
TOTAL POLICE FIELD SERVICES	4,299,423	4,201,083	4,381,541	4,381,542	4,645,414	4,518,724	4,554,591



2020 City of Middleton Budget

POLICE DEPARTMENT

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
COMMUNICATIONS CENTER								
WAGES								
100-5256-110	SALARIES-FULL-TIME	308,565	315,523	315,556	315,556	374,826	322,704	323,314
100-5256-112	PART-TIME-NON-PERM.	11,619	14,197	11,852	11,852	12,092	12,092	12,092
100-5256-117	OVERTIME	35,420	24,115	36,128	36,128	36,851	36,851	36,851
100-5256-122	SHIFT DIFFERENTIAL WAGES	4,000	3,444	4,000	4,000	4,000	4,000	4,000
100-5256-128	FLSA WAGES	500	787	500	500	500	500	500
100-5256-135	LONGEVITY	11,070	10,451	11,825	11,825	12,791	12,791	12,828
	TOTAL	371,174	368,516	379,861	379,861	441,060	388,938	389,585
PERSONNEL BENEFITS								
100-5256-192	RETIREMENT	24,836	23,342	24,847	24,847	28,872	25,354	25,395
100-5256-193	FICA	28,356	27,190	29,020	29,020	33,702	29,715	29,762
100-5256-194	HEALTH INSURANCE	60,936	60,456	64,266	64,266	83,765	67,737	67,737
100-5256-195	DENTAL INSURANCE	8,736	8,733	8,733	8,733	11,055	8,733	8,733
100-5256-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	122,864	119,721	126,866	126,866	157,394	131,539	131,627
OPERATING EXPENSES								
100-5256-270	TELEPHONE	27,500	35,226	30,000	30,000	30,000	30,000	30,000
100-5256-290	UNIFORMS & EQUIPMENT	1,265	501	1,265	1,265	1,265	1,265	1,265
100-5256-410	EQUIPMENT MAINTENANCE	10,000	10,092	10,000	10,000	10,000	10,000	10,000
100-5256-440	TRAINING & DEVELOPMENT	2,500	1,600	2,500	2,500	2,500	2,500	2,500
100-5256-800	CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL	41,265	47,418	43,765	43,765	43,765	43,765	43,765
TOTAL COMMUNICATIONS CENTER		535,303	535,655	550,492	550,492	642,219	564,242	564,977



2020 City of Middleton Budget

POLICE DEPARTMENT

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
EMERGENCY PREPAREDNESS							
OPERATING EXPENSES							
100-5250-410	EQUIPMENT MAINTENANCE	12,500	12,500	12,500	12,500	12,500	12,500
100-5250-850	EMERG. PREP DANE COMMUN FEE	50,000	46,333	50,000	50,000	55,000	55,000
100-5250-990	EMERGENCY PREPAREDNESS	-	-	-	-	-	-
	TOTAL	62,500	58,833	62,500	62,500	67,500	67,500
TOTAL EMERGENCY PREPAREDNESS		62,500	58,833	62,500	62,500	67,500	67,500
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	14,673	14,131	14,673	14,673	14,673	14,673
100-5218-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-
	TOTAL	14,673	14,131	14,673	14,673	14,673	14,673
TOTAL SCHOOL CROSSING GUARDS		14,673	14,131	14,673	14,673	14,673	14,673
TOTAL POLICE DEPARTMENT		5,720,112	5,596,606	5,818,241	5,818,242	6,203,178	5,998,511
							6,036,332



2020 City of Middleton Budget

EMS REVENUES	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
PUBLIC CHARGES FOR SERVICES							
100-4623-00 AMBULANCE SERVICE	-	-	-	-	-	-	-
100-4624-01 AMBULANCE BILLING REVENUE	938,741	986,924	959,245	1,028,710	998,043	998,043	998,043
TOTAL	938,741	986,924	959,245	1,028,710	998,043	998,043	998,043
SPECIAL FUND ACTIVITY							
100-4735-00 SERVICE CONTRACT COST SHARING	208,304	208,304	211,429	211,429	214,600	214,600	214,600
TOTAL	208,304	208,304	211,429	211,429	214,600	214,600	214,600
TOTAL EMS REVENUES	1,147,045	1,195,228	1,170,674	1,240,139	1,212,643	1,212,643	1,212,643



2020 City of Middleton Budget

EMERGENCY MEDICAL SERVICE

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5230-110	SALARIES-FULL-TIME	88,305	88,657	97,574	97,574	99,525	99,525	99,525
100-5230-117	OVERTIME	129,628	139,598	128,459	157,399	138,959	138,959	138,959
100-5230-118	WAGE REIMBURSEMENT	-	-	-	-	-	-	-
100-5230-130	EMT WAGES	914,978	898,755	973,164	936,958	1,009,102	1,009,102	1,009,102
100-5230-131	EMT WAGES-LTE	33,174	52,073	39,180	48,061	46,920	46,920	46,920
100-5230-135	LONGEVITY	24,637	24,851	5,855	5,855	5,972	5,972	5,972
	TOTAL	1,190,722	1,203,935	1,244,232	1,245,847	1,300,478	1,300,478	1,300,478
PERSONNEL BENEFITS								
100-5230-192	RETIREMENT	123,863	126,193	127,134	128,555	146,080	146,322	146,322
100-5230-193	FICA	91,072	89,457	95,184	96,234	98,778	98,936	98,936
100-5230-194	HEALTH INSURANCE	173,605	180,479	183,120	188,121	192,102	202,512	202,512
100-5230-195	DENTAL INSURANCE	24,335	22,748	24,811	24,860	26,579	23,776	23,776
	TOTAL	412,875	418,876	430,249	437,770	463,539	471,546	471,546
OPERATING EXPENSES								
100-5230-210	OFFICE SUPPLIES	1,200	1,556	1,200	1,200	1,200	1,200	1,200
100-5230-220	MEDICAL SUPPLIES	33,000	35,025	36,000	42,000	39,000	39,000	39,000
100-5230-240	COMPUTER SOFTWARE & SUPPORT	8,400	9,043	8,400	8,400	9,000	9,000	9,000
100-5230-290	UNIFORMS	4,500	4,287	6,000	6,000	6,000	6,000	6,000
100-5230-310	OUTSIDE SERVICES	66,000	82,458	73,380	75,000	75,456	77,416	77,416
100-5230-340	BUILDINGS & GROUNDS MAINT	12,000	15,518	13,000	13,000	13,000	13,000	13,000
100-5230-410	VEHICLE & EQUIPMENT MAINTENANC	24,000	41,630	24,000	24,000	24,000	24,000	24,000
100-5230-420	MOTOR FUEL & LUBE	7,200	9,162	7,200	10,960	9,600	9,600	9,600
100-5230-440	TRAINING & DEVELOPMENT	33,000	33,841	33,000	33,000	33,000	33,000	33,000
100-5230-470	UTILITIES	27,300	26,616	26,000	26,000	26,000	26,000	26,000
100-5230-490	OTHER OPERATING EXPENSES	2,400	2,247	2,400	2,400	2,400	2,400	2,400
100-5230-800	TO RES FOR AMBULANCE REPLACEMT	48,000	-	60,000	80,000	80,000	80,000	80,000
	TOTAL	267,000	261,382	290,580	321,960	318,656	320,616	320,616
TOTAL EMERGENCY MEDICAL SERVICE		1,870,597	1,884,193	1,965,061	2,005,577	2,082,673	2,092,640	2,092,640



2020 City of Middleton Budget

BUILDING INSPECTION REVENUES

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	LICENSES & PERMITS						
100-4431-00 PERMITS - BUILDING AND HVAC	295,000	352,710	300,000	325,000	300,000	300,000	300,000
100-4432-00 PERMITS - ELECTRICAL	70,000	81,824	70,000	60,000	70,000	70,000	70,000
100-4433-00 PERMITS - PLUMBING	70,000	71,728	70,000	75,000	70,000	70,000	70,000
100-4434-00 EROSION CONTROL PERMIT	10,000	9,600	10,000	10,000	10,000	10,000	10,000
100-4451-00 PLAN REVIEW - BUILDING	-	-	60,000	40,000	60,000	60,000	60,000
100-4452-00 PLAN REVIEW - HVAC	-	-	20,000	10,000	20,000	20,000	20,000
100-4453-00 PLAN REVIEW - PLUMBING	-	-	20,000	10,000	20,000	20,000	20,000
TOTAL	445,000	515,862	550,000	530,000	550,000	550,000	550,000
TOTAL BUILDING INSPECTION REVENUES	445,000	515,862	550,000	530,000	550,000	550,000	550,000



2020 City of Middleton Budget

BUILDING INSPECTION

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
BUILDING INSPECTION								
WAGES								
100-5241-110	SALARIES-FULL-TIME	250,199	235,832	261,013	261,013	302,515	302,515	302,515
100-5241-112	SALARIES-PART TIME	-	-	26,085	26,085	53,039	53,039	53,039
100-5241-117	OVERTIME	1,015	-	1,035	1,035	1,056	1,056	1,056
100-5241-135	LONGEVITY	-	-	2,309	2,309	3,483	3,483	3,483
	TOTAL	251,214	235,832	290,442	290,442	360,093	360,093	360,093
PERSONNEL BENEFITS								
100-5241-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5241-192	RETIREMENT	15,425	14,526	17,316	17,316	22,186	22,186	22,186
100-5241-193	FICA	19,217	17,358	22,219	22,219	27,547	27,547	27,547
100-5241-194	HEALTH INSURANCE	43,230	39,623	45,606	45,606	64,112	64,112	64,112
100-5241-195	DENTAL INSURANCE	6,966	4,939	5,132	5,132	5,132	5,132	5,132
	TOTAL	84,838	76,445	90,273	90,273	118,977	118,977	118,977
OPERATING EXPENSES								
100-5241-210	OFFICE SUPPLIES	300	613	300	850	300	300	300
100-5241-215	OFFICE SUPPLIES-PLAN REVIEW	-	-	1,500	400	1,500	1,500	1,500
100-5241-220	SUPPLIES & MATERIALS	2,256	2,058	2,256	2,000	2,256	2,256	2,256
100-5241-230	CREDIT CARD FEES	1,163	3,603	3,663	3,600	3,663	3,663	3,663
100-5241-260	ADVERTISING & PRINTING	1,000	728	1,000	1,200	1,000	1,000	1,000
100-5241-280	COMMUNICATIONS	2,000	3,285	2,000	2,500	2,000	2,000	2,000
100-5241-410	VEHICLE OPERATION & MAINT.	-	-	-	-	-	-	-
100-5241-440	TRAINING & DEVELOPMENT	1,225	996	6,225	3,000	3,000	3,000	3,000
100-5241-450	MILEAGE	3,000	2,677	3,000	2,000	3,000	3,000	3,000
100-5241-455	MILEAGE-PLAN REVIEW	-	-	1,000	300	1,000	1,000	1,000
100-5241-490	OTHER OPERATING EXPENSES	-	-	2,500	2,500	-	-	-
	TOTAL	10,944	13,960	23,444	18,350	17,719	17,719	17,719
TOTAL BUILDING INSPECTION		346,996	326,237	404,159	399,065	496,789	496,789	496,789



2020 City of Middleton Budget

BUILDING INSPECTION

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
ELECTRICAL INSPECTION							
OPERATING EXPENSES							
100-5242-220 SUPPLIES & MATERIALS	188	137	188	200	188	188	188
100-5242-280 COMMUNICATIONS	-	-	-	-	-	-	-
100-5242-310 OUTSIDE SERVICES	1,200	-	1,200	-	1,200	1,200	1,200
100-5242-440 TRAINING & DEVELOPMENT	1,225	734	1,225	1,250	1,225	1,225	1,225
100-5242-450 MILEAGE	3,000	2,747	3,000	4,000	3,000	3,000	3,000
100-5242-490 OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
TOTAL	5,613	3,619	5,613	5,450	5,613	5,613	5,613
TOTAL ELECTRICAL INSPECTION	5,613	3,604	5,613	5,450	5,613	5,613	5,613
PLUMBING INSPECTION							
OPERATING EXPENSES							
100-5243-220 SUPPLIES & MATERIALS	150	171	150	200	150	150	150
100-5243-280 COMMUNICATIONS	-	-	-	-	-	-	-
100-5243-310 OUTSIDE SERVICES	650	-	650	-	650	650	650
100-5243-440 TRAINING & DEVELOPMENT	1,050	289	1,050	1,500	1,050	1,050	1,050
100-5243-450 MILEAGE	3,000	1,656	3,000	3,000	3,000	3,000	3,000
100-5243-490 OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
TOTAL	4,850	2,116	4,850	4,700	4,850	4,850	4,850
TOTAL PLUMBING INSPECTION	4,850	2,116	4,850	4,700	4,850	4,850	4,850
EROSION CONTROL							
OPERATING EXPENSES							
100-5244-990 OUTSIDE SERVICES - DANE COUNTY	18,000	19,774	18,000	-	18,000	18,000	18,000
TOTAL	18,000	19,774	18,000	-	18,000	18,000	18,000
TOTAL EROSION CONTROL	18,000	19,774	18,000	-	18,000	18,000	18,000
TOTAL BUILDING INSPECTION	375,459	351,731	432,622	409,215	525,252	525,252	525,252



2020 City of Middleton Budget

COMMUNITY SERVICES		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5245-110	SALARIES-FULL-TIME	56,985	57,207	58,125	58,125	-	-	-
100-5245-135	LONGEVITY	1,709	1,710	3,487	3,487	-	-	-
	TOTAL	58,694	58,916	61,612	61,612	-	-	-
PERSONNEL BENEFITS								
100-5245-192	RETIREMENT	-	-	-	-	-	-	-
100-5245-193	FICA	4,490	4,295	4,713	4,713	-	-	-
100-5245-194	HEALTH INSURANCE	14,410	14,308	15,202	15,202	-	-	-
100-5245-195	DENTAL INSURANCE	2,322	2,322	2,322	2,322	-	-	-
	TOTAL	21,222	20,925	22,237	22,237	-	-	-
OPERATING EXPENSES								
100-5245-220	SUPPLIES & MATERIALS	6,300	6,437	6,300	6,300	6,800	6,800	6,800
100-5245-420	MOTOR FUEL & LUBE	3,800	6,604	3,800	3,800	5,600	3,800	3,800
100-5245-440	TRAINING & DEVELOPMENT	200	184	200	200	200	200	200
100-5245-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	TOTAL	10,300	13,224	10,300	10,300	12,600	10,800	10,800
TOTAL COMMUNITY SERVICES		90,216	93,066	94,149	94,149	12,600	10,800	10,800



2020 City of Middleton Budget

MIDDLETON FIRE DISTRICT		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATING EXPENSES								
100-5220-990	FIRE DISTRICT (CITY SHARE)	933,151	917,395	951,307	951,307	993,861	993,861	993,861
100-5220-991	FIRE DISTRICT CAPITAL CONTRIBU	190,650	-	190,650	190,650	194,000	194,000	194,000
	TOTAL	1,123,801	917,395	1,141,957	1,141,957	1,187,861	1,187,861	1,187,861
TOTAL MIDDLETON FIRE DISTRICT		1,123,801	917,395	1,141,957	1,141,957	1,187,861	1,187,861	1,187,861



2020 City of Middleton Budget

PUBLIC FIRE PROTECTION	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATING EXPENSES							
100-5221-990 HYDRANT RENTAL	438,000	485,243	245,243	252,622	-	-	-
TOTAL	438,000	485,243	245,243	252,622	-	-	-
TOTAL PUBLIC FIRE PROTECTION	438,000	485,243	245,243	252,622	-	-	-

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2020 City of Middleton Budget

PUBLIC WORKS REVENUE		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED REVENUE	RECOMMENDED BUDGET	APPROVED BUDGET
REFUSE & RECYCLING REVENUE								
100-4354-00	STATE & FEDERAL AID - RECYCLIN	55,145	55,138	55,138	60,428	55,138	55,138	55,138
	TOTAL	55,145	55,138	55,138	60,428	55,138	55,138	55,138
STREET LIGHTING REVENUE								
100-4371-00	COUNTY AID - SIGNALS	8,000	17,275	8,000	6,008	5,000	5,000	5,000
	TOTAL	8,000	17,275	8,000	6,008	5,000	5,000	5,000
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	1,109,327	1,120,641	1,116,569	1,116,056	1,116,569	1,116,569	1,116,569
100-4230-00	SA - STREET IMPROVEMENTS	-	8,838	7,000	24,000	7,000	7,000	7,000
100-4231-00	SA - SIDEWALK & CURB	50,000	25,011	50,000	58,600	50,000	50,000	50,000
100-4235-00	SA - INTEREST	-	2,064	-	107	-	-	-
100-4685-00	PUBLIC WORKS CHARGES	-	277	-	-	-	-	-
100-4690-00	RECYCLING CENTER REVENUE	10,000	17,436	14,000	14,000	14,000	14,000	14,000
100-4831-00	PW MATERIAL SALES	1,500	4,025	500	-	100	100	100
100-4833-04	POLAR EXPRESS TRACK LEASE	-	-	-	-	-	-	-
	TOTAL	1,170,827	1,178,292	1,188,069	1,212,763	1,187,669	1,187,669	1,187,669
TOTAL PUBLIC WORKS REVENUE		1,238,972	1,255,704	1,256,207	1,284,199	1,252,807	1,252,807	1,252,807



2020 City of Middleton Budget

PUBLIC WORKS		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
ENGINEERING & ADMINISTRATION								
WAGES								
100-5329-110	SALARIES-FULL-TIME	597,740	601,156	602,201	602,201	613,901	613,901	616,308
100-5329-117	OVERTIME	2,060	-	2,101	2,101	2,143	2,143	2,143
100-5329-135	LONGEVITY	24,472	20,527	21,534	21,534	21,716	21,716	21,801
	TOTAL	624,272	621,683	625,836	625,836	637,760	637,760	640,252
PERSONNEL BENEFITS								
100-5329-190	FRINGE BENEFITS	-	6,873	-	-	-	-	-
100-5329-192	RETIREMENT	41,826	41,764	40,990	40,990	40,602	40,602	40,764
100-5329-193	FICA	47,757	46,559	47,873	47,873	46,016	46,016	46,200
100-5329-194	HEALTH INSURANCE	121,182	114,578	112,634	112,634	118,747	118,747	118,747
100-5329-195	DENTAL INSURANCE	18,023	16,475	15,698	15,698	15,008	15,008	15,008
	TOTAL	228,788	226,249	217,195	217,195	220,373	220,373	220,719
OPERATING EXPENSES								
100-5329-210	OFFICE SUPPLIES	1,000	682	1,000	1,000	1,000	1,000	1,000
100-5329-220	SUPPLIES & MATERIALS	2,000	3,617	2,000	2,000	2,000	2,000	2,000
100-5329-250	POSTAGE	1,000	957	1,000	1,000	1,000	1,000	1,000
100-5329-260	ADVERTISING & PRINTING	2,800	2,868	3,800	3,800	3,800	3,800	3,800
100-5329-280	COMMUNICATIONS	6,000	6,804	6,500	6,500	7,000	7,000	7,000
100-5329-310	OUTSIDE SERVICES	2,000	802	2,000	2,000	2,000	2,000	2,000
100-5329-410	EQUIPMENT MAINTENANCE	7,500	5,093	7,500	7,500	7,500	7,500	7,500
100-5329-422	FUEL	1,900	1,635	1,900	1,900	1,900	1,900	1,900
100-5329-440	TRAINING & DEVELOPMENT	2,500	2,418	3,500	3,500	3,500	3,500	3,500
100-5329-450	MILEAGE	-	273	-	-	-	-	-
100-5329-490	OTHER OPERATING EXPENSES	200	30	200	200	200	200	200
100-5314-220	SUPPLIES & MATERIALS: PPE	4,900	6,634	5,400	5,400	5,400	5,400	5,400
	TOTAL	31,800	31,812	34,800	34,800	35,300	35,300	35,300
TOTAL ENGINEERING & ADMINISTRATION		884,860	879,744	877,831	877,831	893,433	893,433	896,271



2020 City of Middleton Budget

PUBLIC WORKS

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
STREET CREW								
WAGES								
100-5359-110	SALARIES-FULL-TIME	492,136	490,025	504,051	504,051	516,244	516,244	524,773
100-5359-111	LTE's	12,000	11,702	23,686	20,000	13,286	13,286	13,286
100-5359-117	OVERTIME	34,769	34,906	35,464	30,000	36,173	36,173	36,173
100-5359-135	LONGEVITY	14,898	14,898	16,282	16,282	16,625	16,625	16,697
	TOTAL	553,803	551,532	579,483	570,333	582,328	582,328	590,929
PERSONNEL BENEFITS								
100-5359-192	RETIREMENT	36,301	53,243	36,404	36,404	38,410	38,410	38,984
100-5359-193	FICA	42,365	41,039	44,330	44,330	45,344	45,344	45,995
100-5359-194	HEALTH INSURANCE	121,182	112,491	118,854	118,854	125,298	125,298	125,298
100-5359-195	DENTAL INSURANCE	16,880	14,348	15,144	15,144	14,454	14,454	14,454
	TOTAL	216,728	221,120	214,732	214,732	223,506	223,506	224,731
OPERATING EXPENSES								
100-5331-220	SUPPLIES & MATERIALS	50,000	31,532	50,000	40,000	50,000	50,000	50,000
100-5331-280	COMMUNICATIONS	500	685	-	-	-	-	-
100-5331-310	OUTSIDE SERVICES	5,000	4,882	-	-	7,000	7,000	7,000
100-5359-280	COMMUNICATIONS	300	388	800	800	1,300	1,300	1,300
100-5359-440	TRAINING & DEVELOPMENT	500	739	1,000	1,000	1,500	1,500	1,500
100-5359-490	OTHER OPERATING EXPEN.	800	507	800	800	800	800	800
	TOTAL	57,100	38,733	52,600	42,600	60,600	60,600	60,600
TOTAL STREET CREW		827,631	811,385	846,815	827,665	866,434	866,434	876,260



2020 City of Middleton Budget

PUBLIC WORKS		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
FLEET MAINTENANCE								
WAGES								
100-5311-110	SALARIES-FULL-TIME	125,365	125,747	128,280	128,280	131,262	131,262	131,262
100-5311-111	LTE	10,800	8,883	10,800	9,000	23,300	23,300	23,300
100-5311-117	OVERTIME	3,091	-	3,153	800	1,116	1,116	1,116
100-5311-118	COMPENSATION COST RECOVERY	(10,000)	(15,980)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
100-5311-135	LONGEVITY	3,954	3,954	4,037	4,037	4,122	4,122	4,122
	TOTAL	133,210	122,603	136,270	132,117	149,800	149,800	149,800
PERSONNEL BENEFITS								
100-5311-192	RETIREMENT	8,871	(8,648)	8,873	8,873	9,355	9,355	9,355
100-5311-193	FICA	9,922	10,257	11,155	11,155	11,429	11,429	11,429
100-5311-194	HEALTH INSURANCE	28,820	28,617	30,404	30,404	32,056	32,056	32,056
100-5311-195	DENTAL INSURANCE	4,644	3,954	4,644	4,644	4,644	4,644	4,644
	TOTAL	52,257	34,179	55,076	55,076	57,484	57,484	57,484
OPERATING EXPENSES								
100-5311-220	SUPPLIES & MATERIALS	1,500	329	1,500	1,500	1,500	1,500	1,500
100-5311-280	COMMUNICATIONS	1,000	510	500	500	500	500	500
100-5311-410	EQUIPMENT MAINTENANCE	110,000	100,214	110,000	110,000	110,000	110,000	110,000
100-5311-422	FUEL	41,500	49,194	41,500	55,000	50,000	46,500	46,500
100-5311-440	TRAINING & DEVELOPMENT	3,750	525	250	274	1,500	1,500	1,500
100-5311-490	OTHER OPERATING EXPEN.	300	2,980	300	300	300	300	300
100-5313-220	SUPPLIES & MATERIALS	-	13,117	-	-	-	-	-
100-5313-410	PARTS	-	18,707	-	-	-	-	-
100-5313-420	LUBRICANTS	-	203	-	-	-	-	-
	TOTAL	158,050	185,845	154,050	167,574	163,800	160,300	160,300
TOTAL FLEET MAINTENANCE		343,517	342,627	345,396	354,767	371,084	367,584	367,584



2020 City of Middleton Budget

PUBLIC WORKS	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	CITY GARAGE						
OPERATING EXPENSES							
100-5312-220 SUPPLIES & MATERIALS	14,000	15,324	14,000	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	6,100	5,648	6,100	6,100	6,100	6,100	6,100
100-5312-410 EQUIPMENT REPAIR & MAINT	6,350	14,251	8,500	14,000	12,500	11,000	11,000
100-5312-440 TRAINING	-	-	-	-	-	-	-
100-5312-470 UTILITIES	66,000	46,127	56,000	56,000	56,000	56,000	56,000
100-5312-490 OTHER OPERATING EXPENSES	5,220	5,220	5,220	5,220	5,220	5,220	5,220
TOTAL	97,670	86,570	89,820	95,320	93,820	92,320	92,320
TOTAL CITY GARAGE	97,670	86,570	89,820	95,320	93,820	92,320	92,320
STREET CLEANING							
OPERATING EXPENSES							
100-5334-220 SUPPLIES & MATERIALS	5,000	6,194	5,000	5,000	5,000	5,000	5,000
100-5334-310 OUTSIDE SERVICES	4,000	2,389	4,000	12,000	8,000	8,000	8,000
100-5334-470 UTILITIES	100	-	100	100	100	100	100
TOTAL	9,100	8,583	9,100	17,100	13,100	13,100	13,100
TOTAL STREET CLEANING	9,100	8,583	9,100	17,100	13,100	13,100	13,100
SNOW & ICE REMOVAL							
OPERATING EXPENSES							
100-5335-220 SUPPLIES & MATERIALS	90,000	84,480	90,000	120,000	90,000	90,000	90,000
100-5335-310 OUTSIDE SERVICES	-	-	-	-	19,000	-	-
100-5335-325 REIMBURSEMENTS	(7,500)	(9,928)	(7,500)	(9,771)	(7,500)	(7,500)	(7,500)
TOTAL	82,500	74,552	82,500	110,229	101,500	82,500	82,500
TOTAL SNOW & ICE REMOVAL	82,500	74,552	82,500	110,229	101,500	82,500	82,500



2020 City of Middleton Budget

PUBLIC WORKS

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TRAFFIC SIGNALS, SIGNS & MARKINGS								
OPERATING EXPENSES								
100-5333-410	EQUIPMENT MAINTENANCE	-	-	-	-	-	-	-
100-5340-220	SUPPLIES & MATERIALS	2,500	489	2,500	2,000	2,500	2,500	2,500
100-5340-310	OUTSIDE SERVICES	3,000	1,866	3,000	4,000	3,000	3,000	3,000
100-5340-325	REIMBURSEABLE DAMAGE CLAIMS	(30,000)	(24,360)	(30,000)	(20,000)	(30,000)	(30,000)	(30,000)
100-5340-410	EQUIPMENT MAINTENANCE	30,000	24,755	30,000	20,000	30,000	30,000	30,000
100-5340-470	UTILITIES	20,000	13,634	17,000	16,000	17,000	17,000	17,000
100-5340-800	CAPITAL OUTLAY	2,000	-	2,000	-	2,000	2,000	2,000
100-5341-220	SUPPLIES & MATERIALS	35,000	43,751	35,000	35,000	43,500	43,500	43,500
100-5341-280	COMMUNICATIONS	-	-	-	-	-	-	-
100-5341-310	OUTSIDE SERVICES	5,000	4,759	5,000	-	5,000	5,000	5,000
100-5341-325	REIMBURSEABLE DAMAGE CLAIMS	-	-	-	-	-	-	-
	TOTAL	67,500	64,895	64,500	57,000	73,000	73,000	73,000
TOTAL TRAFFIC SIGNALS, SIGNS & MARKINGS		67,500	64,895	64,500	57,000	73,000	73,000	73,000
STREET LIGHTING								
OPERATING EXPENSES								
100-5342-220	SUPPLIES & MATERIALS	2,000	11,283	6,000	6,000	6,000	6,000	6,000
100-5342-310	OUTSIDE SERVICES	8,000	1,887	8,000	6,500	8,000	8,000	8,000
100-5342-470	UTILITIES	123,000	108,704	123,000	122,000	123,000	123,000	123,000
100-5342-800	CAPITAL OUTLAY	8,000	-	8,000	2,000	8,000	8,000	8,000
	TOTAL	141,000	121,874	145,000	136,500	145,000	145,000	145,000
TOTAL STREET LIGHTING		141,000	121,874	145,000	136,500	145,000	145,000	145,000
TREE & BRUSH REMOVAL								
OPERATING EXPENSES								
100-5343-220	SUPPLIES & MATERIALS	1,500	1,817	1,500	1,000	1,500	1,500	1,500
	TOTAL	1,500	1,817	1,500	1,000	1,500	1,500	1,500
TOTAL TREE & BRUSH REMOVAL		1,500	1,817	1,500	1,000	1,500	1,500	1,500



2020 City of Middleton Budget

PUBLIC WORKS	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
SIDEWALK MAINTENANCE							
OPERATING EXPENSES							
100-5344-310 OUTSIDE SERVICES	140,000	37,337	140,000	125,400	140,000	140,000	140,000
TOTAL	140,000	37,337	140,000	125,400	140,000	140,000	140,000
TOTAL SIDEWALK MAINTENANCE	140,000	37,337	140,000	125,400	140,000	140,000	140,000
STORM SEWERS							
OPERATING EXPENSES							
100-5345-220 SUPPLIES & MATERIALS	15,000	29,725	15,000	20,000	20,000	15,000	15,000
100-5345-310 OUTSIDE SERVICES	40,000	16,912	40,000	30,000	40,000	40,000	40,000
TOTAL	55,000	46,637	55,000	50,000	60,000	55,000	55,000
TOTAL STORM SEWERS	55,000	46,637	55,000	50,000	60,000	55,000	55,000
WATER RESOURCES							
OPERATING EXPENSES							
100-5618-310 OUTSIDE SERVICES	21,439	21,438	25,080	22,679	33,600	30,080	30,080
100-5618-490 STORM WATER MANAGEMENT PLAN	-	-	-	-	-	-	-
100-5618-500 OTHER STORM WATER EXPENSES	-	-	-	-	-	-	-
TOTAL	21,439	21,438	25,080	22,679	33,600	30,080	30,080
TOTAL WATER RESOURCES	21,439	21,438	25,080	22,679	33,600	30,080	30,080
TOTAL PUBLIC WORKS DEPARTMENT	2,671,717	2,497,460	2,682,542	2,675,491	2,792,471	2,759,951	2,772,615



2020 City of Middleton Budget

REFUSE & RECYCLING COLLECTION		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
LANDFILL								
OPERATING EXPENSES								
100-5363-310	OUTSIDE SERVICES	93,270	93,280	93,740	93,740	93,740	93,740	93,740
100-5363-990	LANDFILL	-	(10)	-	-	-	-	-
	TOTAL	93,270	93,270	93,740	93,740	93,740	93,740	93,740
TOTAL LANDFILL		93,270	93,270	93,740	93,740	93,740	93,740	93,740
REFUSE COLLECTION								
OPERATING EXPENSES								
100-5562-310	OUTSIDE SERVICES	535,000	526,922	545,000	545,000	555,000	555,000	555,000
100-5562-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	TOTAL	535,000	526,922	545,000	545,000	555,000	555,000	555,000
TOTAL REFUSE COLLECTION		535,000	526,922	545,000	545,000	555,000	555,000	555,000
RECYCLING COLLECTION								
WAGES								
100-5365-110	SALARIES-FULL-TIME	9,094	7,187	9,277	9,277	10,409	10,409	10,409
	TOTAL	9,094	7,187	9,277	9,277	10,409	10,409	10,409
PERSONNEL BENEFITS								
100-5365-193	FICA	695	468	710	710	796	796	796
	TOTAL	695	468	710	710	796	796	796
OPERATING EXPENSES								
100-5365-210	SUPPLIES	-	17	-	4	-	-	-
100-5365-280	COMMUNICATIONS	-	8	-	10	-	-	-
100-5365-310	OUTSIDE SERVICES	268,000	261,747	275,000	275,000	284,000	284,000	284,000
100-5365-440	TRAINING & DEVELOPMENT	-	-	-	-	-	-	-
100-5365-490	OTHER OPERATING EXPENSES	18,000	19,392	19,000	19,000	19,000	19,000	19,000
	TOTAL	286,000	281,164	294,000	294,014	303,000	303,000	303,000
TOTAL RECYCLING COLLECTION		295,789	288,819	303,987	304,001	314,205	314,205	314,205
TOTAL REFUSE & RECYCLING COLLECTION		924,059	909,011	942,727	942,741	962,945	962,945	962,945



2020 City of Middleton Budget

SENIOR CENTER REVENUES

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
INTERGOVERNMENTAL REVENUE								
100-4373-00	COUNTY AID - SENIOR CITIZENS	51,000	53,996	60,581	66,654	66,654	67,973	67,973
	TOTAL	51,000	53,996	60,581	66,654	66,654	67,973	67,973
PUBLIC CHARGES FOR SERVICES								
100-4661-00	SENIOR CITIZEN PROGRAM REVENUE	2,000	3,550	4,000	4,000	4,000	4,000	4,000
100-4662-00	SR CENTER TRIP REVENUE	15,000	27,249	15,000	15,500	9,000	9,000	9,000
100-4663-00	SR. CENTER CLASSES REVENUE	10,700	11,735	10,700	12,600	10,700	10,700	10,700
100-4664-00	SENIOR CENTER MISC REVENUE	4,000	3,910	4,000	3,800	4,000	4,000	4,000
	TOTAL	31,700	46,443	33,700	35,900	27,700	27,700	27,700
TOTAL SENIOR CENTER REVENUES		82,700	100,440	94,281	102,554	94,354	95,673	95,673



2020 City of Middleton Budget

SENIOR CENTER

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5516-110	SALARIES-FULL-TIME	215,092	207,723	214,176	214,176	203,976	203,976	206,633
100-5516-111	PART-TIME PERM.	74,376	91,335	91,481	91,481	100,071	100,071	100,071
100-5516-117	OVERTIME	-	-	-	-	-	-	-
100-5516-118	WAGE REIMBURSEMENT	(7,280)	-	(7,280)	-	-	-	-
100-5516-120	WAGES	-	-	-	-	-	-	-
100-5516-135	LONGEVITY	10,856	11,352	6,990	6,990	4,472	4,472	4,494
	TOTAL	293,044	310,410	305,367	295,573	308,519	308,519	311,198
PERSONNEL BENEFITS								
100-5516-192	RETIREMENT	19,744	19,122	20,358	20,358	13,935	13,935	14,115
100-5516-193	FICA	22,975	22,786	23,918	23,918	23,602	23,602	23,805
100-5516-194	HEALTH INSURANCE	46,526	41,295	49,064	49,064	54,635	54,635	54,635
100-5516-195	DENTAL INSURANCE	6,414	5,923	6,411	6,411	7,554	7,554	7,554
	TOTAL	95,659	89,127	99,751	99,751	99,726	99,726	100,109
OPERATING EXPENSES								
100-5516-210	OFFICE SUPPLIES	3,849	5,206	6,349	6,349	6,349	6,349	6,349
100-5516-250	POSTAGE	5,732	6,142	5,732	5,732	6,232	6,232	6,232
100-5516-260	ADVERTISING, PRINTING, PUBLISH	5,200	8,999	5,200	5,200	5,200	5,200	5,200
100-5516-280	COMMUNICATIONS	1,450	1,156	2,450	3,000	2,950	2,950	2,950
100-5516-310	TRIPS	15,000	25,717	15,000	15,000	9,000	9,000	9,000
100-5516-320	PROGRAMS	1,855	4,513	3,855	4,000	4,855	4,855	4,855
100-5516-330	CLASSES	6,500	13,158	6,500	8,000	6,500	6,500	6,500
100-5516-335	VOLUNTEER EXPENSES	1,815	1,864	1,815	1,815	1,815	1,815	1,815
100-5516-340	BUILDINGS & GROUNDS MAINT	18,670	20,478	18,670	18,670	18,670	18,670	18,670
100-5516-410	EQUIPMENT MAINTENANCE	6,000	8,909	6,000	5,000	6,000	6,000	6,000
100-5516-440	TRAINING & DEVELOPMENT	1,986	1,517	1,986	1,500	1,986	1,986	1,986
100-5516-450	MILEAGE	942	1,178	942	942	942	942	942
100-5516-470	UTILITIES	24,900	21,408	24,900	24,900	24,900	22,400	22,400
100-5516-480	DINING CENTER EXPENSES	3,200	4,896	3,200	4,400	4,700	4,700	4,700
100-5516-490	OTHER OPERATING EXPENSES	1,464	5,847	1,464	2,500	2,964	2,964	2,964
	TOTAL	98,563	130,988	104,063	95,123	103,063	100,563	100,563
TOTAL SENIOR CENTER		487,266	530,524	509,181	490,447	511,308	508,808	511,870



2020 City of Middleton Budget

RECREATION REVENUE

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
AQUATIC CENTER REVENUE								
100-4673-03	AQUATIC PROGRAM REVENUE	58,000	75,137	70,000	82,000	82,000	82,000	82,000
100-4673-04	SWIMPOOL	-	-	-	-	-	-	-
100-4673-05	DAILY AQUATIC ADMISSIONS	75,000	93,789	90,000	90,000	90,000	90,000	90,000
100-4673-06	AQUATIC CONCESSION REVENUE	31,248	29,758	31,248	28,000	30,000	30,000	30,000
100-4673-07	POOL RESERVATIONS	-	-	-	-	-	-	-
100-4673-08	AQUATIC MEMBERSHIPS	38,000	43,943	35,000	24,000	35,000	35,000	35,000
	TOTAL	202,248	242,626	226,248	224,000	237,000	237,000	237,000
SUMMER RECREATION REVENUE								
100-4674-01	SUMMER RECREATION	47,500	69,889	117,015	118,000	117,015	117,015	117,015
	TOTAL	47,500	69,889	117,015	118,000	117,015	117,015	117,015
FALL-WINTER-SPRING RECREATION REVENUE								
100-4674-02	FALL-WINTER-SPRING RECREATION	47,000	45,523	-	-	-	-	-
100-4674-03	SPONSORSHIP & FUNDRAISERS	1,200	700	1,200	525	1,200	1,200	1,200
100-4674-04	EVENT/TRIP REVENUE	-	-	-	-	-	-	-
	TOTAL	48,200	46,223	1,200	525	1,200	1,200	1,200
PARK AND FACILITIES RESERVATIONS								
100-4471-00	COURT AND FIELD RESERVATIONS	-	-	5,000	5,000	5,000	5,000	5,000
100-4472-00	PARK SHELTER RESERVATIONS	33,000	53,740	28,000	30,000	23,000	23,000	23,000
	TOTAL	33,000	53,740	33,000	35,000	28,000	28,000	28,000
HUBBARD ACTIVITY CENTER								
100-4674-05	HUBBARD ART CENTER PROGRAM RI	47,982	69,425	60,000	60,000	60,000	60,000	60,000
	TOTAL	47,982	69,425	60,000	60,000	60,000	60,000	60,000
TOTAL RECREATION REVENUE		378,930	481,902	437,463	437,525	443,215	443,215	443,215



2019 City of Middleton Budget

RECREATION		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
RECREATION ADMINISTRATION								
WAGES								
100-5530-110	SALARIES-FULL-TIME	153,514	159,586	170,987	170,987	182,378	182,378	188,871
100-5530-135	LONGEVITY	1,995	1,846	2,413	2,413	1,424	1,424	1,479
	TOTAL	155,509	161,431	173,400	173,400	183,802	183,802	190,350
PERSONNEL BENEFITS								
100-5530-192	RETIREMENT	10,409	9,991	11,318	11,318	12,407	12,407	12,845
100-5530-193	FICA	11,884	12,166	13,262	13,262	14,061	14,061	14,557
100-5530-194	HEALTH INSURANCE	28,820	19,193	21,422	21,422	22,579	22,579	22,579
100-5530-195	DENTAL INSURANCE	6,966	5,039	5,233	5,233	5,233	5,233	5,233
	TOTAL	58,079	46,390	51,235	51,235	54,280	54,280	55,214
OPERATING EXPENSES								
100-5530-210	OFFICE SUPPLIES	3,115	352	2,000	1,500	2,000	2,000	2,000
100-5530-220	SUPPLIES/MATERIALS (REC DESK)	2,900	3,195	3,100	3,100	3,100	3,100	3,100
100-5530-260	ADVERTISING & PRINTING	16,800	27,921	25,000	25,000	25,000	25,000	25,000
100-5530-280	COMMUNICATIONS	985	590	985	985	985	985	985
100-5530-440	TRAINING & DEVELOPMENT	3,000	2,192	3,000	3,000	3,000	3,000	3,000
100-5530-470	UTILITIES	-	-	-	-	-	-	-
	TOTAL	26,800	34,249	34,085	33,585	34,085	34,085	34,085
TOTAL RECREATION ADMINISTRATION		240,388	242,070	258,720	258,220	272,167	272,167	279,649
RECREATION								
WAGES								
100-5531-114	SEASONAL	45,000	52,862	50,000	60,000	60,000	60,000	60,000
	TOTAL	45,000	52,862	50,000	60,000	60,000	60,000	60,000
PERSONNEL BENEFITS								
100-5531-193	FICA	3,443	4,075	3,826	765	4,590	4,590	4,590
	TOTAL	3,443	4,075	3,826	765	4,590	4,590	4,590
OPERATING EXPENSES								
100-5531-220	SUPPLIES & MATERIALS	11,000	19,900	14,000	19,000	19,000	19,000	19,000
100-5531-310	OUTSIDE SERVICES	9,000	7,743	11,000	11,000	11,000	11,000	11,000
100-5531-480	SCHOOL FACILITY RENTALS	4,500	1,054	2,000	500	1,000	1,000	1,000
100-5531-500	EVENT/TRIP EXPENDITURES	-	-	-	-	-	-	-
	TOTAL	24,500	28,697	27,000	30,500	31,000	31,000	31,000
TOTAL RECREATION		72,943	85,634	80,826	91,265	95,590	95,590	95,590



2019 City of Middleton Budget

RECREATION		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
AQUATIC CENTER								
WAGES								
100-5542-114	SEASONAL	135,690	90,442	105,000	105,000	115,000	115,000	115,000
100-5543-114	SEASONAL: CONCESSIONS	24,630	26,442	28,000	27,000	35,000	35,000	35,000
100-5544-114	SEASONAL: SWIM INSTRUCTORS	1,000	27,387	28,000	34,000	35,000	35,000	35,000
	TOTAL	161,320	144,272	161,000	166,000	185,000	185,000	185,000
PERSONNEL BENEFITS								
100-5542-189	WORK PERM. REIMBURSEMENTS	400	130	200	180	200	200	200
100-5542-193	FICA	10,380	6,919	8,032	8,032	8,798	8,798	8,798
100-5543-193	FICA: CONCESSIONS	1,884	2,015	2,142	2,052	2,678	2,678	2,678
100-5544-193	FICA: SWIM INSTRUCTORS	-	2,126	2,066	2,601	2,678	2,678	2,678
	TOTAL	12,664	11,190	12,440	12,865	14,354	14,354	14,354
OPERATING EXPENSES								
100-5542-200	FEES	1,296	1,296	1,296	-	1,296	1,296	1,296
100-5542-210	OFFICE SUPPLIES	2,946	305	-	-	-	-	-
100-5542-220	SUPPLIES & MATERIALS	9,810	9,657	9,810	9,810	9,810	9,810	9,810
100-5542-221	CONCESSION MERCHANDISE	16,500	17,373	16,500	16,500	16,500	16,500	16,500
100-5542-310	OUTSIDE SERVICES	32,340	21,197	25,000	25,000	25,000	25,000	25,000
100-5542-410	REPAIR & MAINTENANCE	10,000	7,902	40,000	40,000	25,000	25,000	25,000
100-5542-440	TRAINING & DEVELOPMENT	2,000	1,973	2,000	2,000	2,000	2,000	2,000
100-5542-470	UTILITIES	35,000	34,165	35,000	35,000	35,000	35,000	35,000
100-5542-500	EVENT/TRIP EXPENDITURES	500	287	500	-	500	500	500
	TOTAL	110,392	94,155	130,106	128,310	115,106	115,106	115,106
TOTAL AQUATIC CENTER		284,376	249,617	303,546	307,175	314,460	314,460	314,460
TOTAL RECREATION DEPARTMENT		597,707	578,026	643,092	656,660	682,217	682,217	689,699



2020 City of Middleton Budget

HUBBARD ACTIVITY CENTER		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5533-120	WAGES	5,185	7,894	7,500	9,000	9,000	9,000	9,000
	TOTAL	5,185	7,894	7,500	9,000	9,000	9,000	9,000
PERSONNEL BENEFITS								
100-5533-193	FICA	397	604	575	688	688	688	688
	TOTAL	397	604	575	688	688	688	688
OPERATING EXPENSES								
100-5533-220	SUPPLIES & MATERIALS	3,200	3,682	3,200	2,000	3,200	3,200	3,200
100-5533-310	OUTSIDE SERVICES	30,000	38,700	30,000	30,000	30,000	30,000	30,000
100-5533-480	RENT PAYMT TO CDA	8,000	7,468	8,000	7,000	8,000	8,000	8,000
100-5533-491	JANITORIAL SERVICES	1,200	1,000	-	1,200	1,200	1,200	1,200
	TOTAL	42,400	50,850	41,200	40,200	42,400	42,400	42,400
TOTAL HUBBARD ACTIVITY CENTER		47,982	59,348	49,275	49,888	52,088	52,088	52,088



2020 City of Middleton Budget

TRANSIT	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OPERATING EXPENSES						
100-5355-220 SUPPLIES & MATERIALS	-	-	-	-	-	-	-
100-5355-800 CAPITAL OUTLAY	-	-	-	-	-	-	-
100-5355-990 TRANSIT	424,891	420,216	424,891	428,483	424,988	429,988	499,582
100-5355-992 PAYMENT TO MPO	-	-	-	-	-	-	-
TOTAL	424,891	420,216	424,891	428,483	424,988	429,988	499,582
TOTAL TRANSIT	424,891	420,216	424,891	428,483	424,988	429,988	499,582

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2020 City of Middleton Budget

PLANNING REVENUES		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
LICENSES & PERMITS								
100-4440-00	ZONING BOARD OF APPEALS	2,000	1,650	2,000	720	2,000	2,000	2,000
	TOTAL	2,000	1,650	2,000	720	2,000	2,000	2,000
PUBLIC CHARGES FOR SERVICES								
100-4684-00	PLAN COMMISION CHARGES	12,000	15,937	12,000	5,640	12,000	12,000	12,000
	TOTAL	12,000	15,937	12,000	5,640	12,000	12,000	12,000
MISCELLANEOUS REVENUES								
100-4845-00	ZONING PERMIT FEES	18,000	23,434	18,000	27,000	18,000	18,000	18,000
100-4845-01	ZONING LETTER	600	425	600	96	600	600	600
	TOTAL	18,600	23,859	18,600	27,096	18,600	18,600	18,600
TOTAL PLANNING REVENUES		32,600	41,446	32,600	33,456	32,600	32,600	32,600



2020 City of Middleton Budget

PLANNING

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES							
100-5631-110 SALARIES-FULL-TIME	247,443	261,538	253,487	253,487	282,364	282,364	282,364
100-5631-111 INTERN	12,667	5,438	8,480	8,480	8,480	8,480	8,480
100-5631-112 PART-TIME WAGES	21,860	-	33,107	33,107	-	-	-
100-5631-118 WAGE REIMBURSEMENTS	-	-	-	-	-	-	-
TOTAL	281,970	266,976	295,074	295,074	290,844	290,844	290,844
PERSONNEL BENEFITS							
100-5631-135 LONGEVITY	11,668	11,773	12,040	12,040	6,795	6,795	6,795
100-5631-192 RETIREMENT	18,840	17,649	22,185	22,185	19,518	19,518	19,518
100-5631-193 FICA	22,465	20,437	23,798	23,798	22,769	22,769	22,769
100-5631-194 HEALTH INSURANCE	43,230	42,925	45,606	45,606	64,112	64,112	64,112
100-5631-195 DENTAL INSURANCE	5,133	5,132	5,132	5,132	8,597	8,597	8,597
100-5631-199 EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
TOTAL	101,336	97,916	108,761	108,761	121,791	121,791	121,791
OPERATING EXPENSES							
100-5631-210 OFFICE SUPPLIES	2,300	1,758	2,300	2,300	2,300	2,300	2,300
100-5631-260 ADVERTISING & PRINTING	3,950	3,179	3,950	3,950	3,950	3,950	3,950
100-5631-280 COMMUNICATIONS	1,100	322	-	-	-	-	-
100-5631-310 OUTSIDE SERVICES	3,000	1,074	3,000	3,000	3,000	3,000	3,000
100-5631-320 PROFESSIONAL SERVICES	500	-	500	500	500	500	500
100-5631-440 TRAINING	3,000	3,015	6,000	6,000	6,000	6,000	6,000
100-5631-490 OTHER OPERATING EXPENSES	500	499	500	500	500	500	500
TOTAL	14,350	9,848	16,250	16,250	16,250	16,250	16,250
TOTAL PLANNING	397,656	374,740	420,085	420,085	428,885	428,885	428,885



2020 City of Middleton Budget

PUBLIC LANDS		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5520-110	SALARIES-FULL-TIME	434,761	428,938	450,139	450,139	428,307	428,307	431,358
100-5520-117	OVERTIME	3,091	2,677	3,153	3,153	3,216	3,216	3,216
100-5520-120	LTE'S	108,514	108,677	120,590	120,590	120,590	120,590	120,590
	TOTAL	546,366	540,292	573,882	573,882	552,113	552,113	555,164
PERSONNEL BENEFITS								
100-5520-135	LONGEVITY	14,384	15,362	12,857	12,857	9,606	9,606	9,644
100-5520-192	RETIREMENT	30,300	29,424	30,121	30,121	29,776	29,776	29,982
100-5520-193	FICA	42,898	41,929	44,406	44,406	42,971	42,971	43,204
100-5520-194	HEALTH INSURANCE	100,870	66,616	91,212	91,212	54,635	54,635	54,635
100-5520-195	DENTAL INSURANCE	10,992	9,958	8,667	8,667	6,900	6,900	6,900
	TOTAL	199,444	163,289	187,263	187,263	143,888	143,888	144,365
OPERATING EXPENSES								
100-5520-220	SUPPLIES & MATERIALS	43,880	46,296	43,880	43,880	43,880	43,880	43,880
100-5520-221	SUPPLIES & MATERIALS (PPE)	1,880	98	1,880	100	1,880	1,880	1,880
100-5520-222	SUPPLIES & MATERIALS (FALL Z)	10,000	10,000	10,000	10,000	10,000	10,000	10,000
100-5520-280	COMMUNICATIONS	7,000	3,024	3,500	3,500	3,500	3,500	3,500
100-5520-310	OUTSIDE SERVICES	1,000	568	1,000	1,000	1,000	1,000	1,000
100-5520-410	EQUIPMENT MAINTENANCE	59,759	50,231	59,759	59,759	59,759	59,759	59,759
100-5520-420	MOTOR FUEL & LUBE	23,066	26,998	23,066	23,066	23,066	23,066	23,066
100-5520-440	TRAINING	3,500	2,057	3,500	3,500	3,500	3,500	3,500
100-5520-470	UTILITIES	27,395	31,811	27,395	27,395	27,395	27,395	27,395
100-5520-480	TREE PLANTING & REMOVAL	-	275	-	-	-	-	-
100-5520-490	OTHER OPERATING EXPENSES	51,680	46,267	51,680	51,680	51,680	51,680	51,680
100-5520-491	JANITORIAL SERVICES	13,000	13,445	11,000	14,000	15,000	15,000	15,000
100-5520-492	WATER SERVICES	30,000	19,917	30,000	26,000	26,000	26,000	26,000
100-5520-800	CAPITAL OUTLAY	1,793	-	1,793	1,793	1,793	1,793	1,793
	TOTAL	273,953	250,986	268,453	265,673	268,453	268,453	268,453
TOTAL PUBLIC LANDS		1,019,763	954,567	1,029,598	1,026,818	964,454	964,454	967,982



2020 City of Middleton Budget

FORESTRY

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5611-110	SALARIES-FULL-TIME	72,772	73,056	74,228	74,228	75,713	75,713	76,527
100-5611-135	LONGEVITY	1,456	1,455	2,227	2,227	2,271	2,271	2,312
	TOTAL	74,228	74,511	76,455	76,455	77,984	77,984	78,839
PERSONNEL BENEFITS								
100-5611-192	RETIREMENT	4,973	4,972	5,008	5,008	5,264	5,264	5,319
100-5611-193	FICA	5,679	5,499	5,849	5,849	5,966	5,966	6,028
100-5611-194	HEALTH INSURANCE	14,410	14,308	15,202	15,202	16,028	16,028	16,028
100-5611-195	DENTAL INSURANCE	2,322	2,322	2,322	2,322	2,322	2,322	2,322
100-5611-199	EMPLOYEE HEALTH CONTRIB.(1%)	-	-	-	-	-	-	-
	TOTAL	27,384	27,101	28,381	28,381	29,580	29,580	29,697
OPERATING EXPENSES								
100-5611-220	SUPPLIES & MATERIALS	12,375	12,422	12,375	12,375	12,375	12,375	12,375
100-5611-310	OUTSIDE SERVICES	27,000	26,992	27,000	28,029	47,000	71,500	71,500
100-5611-320	OUTSIDE PRUNING SERVICES	95,000	95,000	95,000	95,000	95,000	95,000	95,000
100-5611-490	OTHER OPERATING EXPENSES	7,727	7,948	7,727	7,727	7,727	7,727	7,727
	TOTAL	142,102	142,362	142,102	143,131	162,102	186,602	186,602
TOTAL FORESTRY		243,714	243,974	246,938	247,967	269,666	294,166	295,138



2020 City of Middleton Budget

LAND CONSERVANCY OPERATIONS

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OPERATING EXPENSES						
100-5620-220 POND RESTORATION EXPENSES	9,540	3,498	9,540	9,540	9,540	9,540	9,540
100-5620-221 CREEK MAINTENANCE	10,500	5,170	10,500	10,500	10,500	10,500	10,500
100-5620-223 TRAIL MAINTENANCE EXPENSES	21,144	22,333	21,144	21,144	23,644	21,144	21,144
100-5620-224 GRANT MATCH	5,000	-	5,000	-	5,000	5,000	5,000
100-5620-225 DEER MANAGEMENT GRANT	5,000	4,600	5,000	4,600	-	-	-
100-5620-480 INVASIVE SPECIES CONTROL	65,000	65,540	65,000	65,000	67,500	65,000	65,000
100-5620-490 OTHER OPERATING EXPENSES	28,400	31,337	28,400	28,798	28,400	28,400	28,400
100-5620-990 CONSERVANCY LAND COMMISSION	-	-	-	-	-	-	-
TOTAL	144,584	132,478	144,584	139,582	144,584	139,584	139,584
TOTAL LAND CONSERVANCY OPERATIONS	144,584	132,478	144,584	139,582	144,584	139,584	139,584

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2020 City of Middleton Budget

OTHER GENERAL FUND OPERATING BUDGETS

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	LEGAL COUNSEL						
OPERATING EXPENSES							
100-5130-990 CITY ATTORNEY	220,000	213,372	220,000	220,000	226,000	226,000	226,000
100-5131-990 LEGAL COUNSEL - PERSONNEL	5,000	14,831	5,000	5,000	5,000	5,000	5,000
100-5131-991 LEGAL COUNSEL - STORMWATER	1,000	826	1,000	1,000	1,000	1,000	1,000
TOTAL	226,000	233,354	226,000	226,000	232,000	232,000	232,000
TOTAL LEGAL COUNSEL	226,000	233,354	226,000	226,000	232,000	232,000	232,000
GENERAL PERSONNEL BENEFITS							
OPERATING EXPENSES							
100-5190-991 INCOME CONTINUATION INSURANCE	-	-	-	-	-	-	-
100-5190-992 VISION CARE	-	110	-	-	-	-	-
100-5190-995 HEALTH FRINGE BENEFITS	-	492	-	-	-	-	-
100-5196-990 GROUP LIFE INSURANCE	25,000	21,195	25,000	25,000	25,000	25,000	25,000
TOTAL	25,000	21,797	25,000	25,000	25,000	25,000	25,000
TOTAL GENERAL PERSONNEL BENEFITS	25,000	21,797	25,000	25,000	25,000	25,000	25,000
RISK MANAGEMENT							
OPERATING EXPENSES							
100-5194-990 PROPERTY & LIABILITY INSURANCE	375,000	375,000	355,000	355,000	355,000	355,000	355,000
TOTAL	375,000	375,000	355,000	355,000	355,000	355,000	355,000
TOTAL RISK MANAGEMENT	375,000	375,000	355,000	355,000	355,000	355,000	355,000



2020 City of Middleton Budget

OTHER GENERAL FUND OPERATING BUDGETS

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
NON-DEPARTMENTAL							
OPERATING EXPENSES							
100-5810-220 SUPPLIES & MATERIALS	-	1,156	-	-	-	-	-
100-5810-260 GENERAL ADVERTISING & PRINTING	-	46	-	-	-	-	-
100-5810-320 PROFESSIONAL SERVICES	-	3,630	-	-	-	-	-
100-5810-422 FUEL	-	565	-	-	-	-	-
100-5810-500 FLOOD EXPENSES DPW - SUPPLIES	-	43,791	-	8,415	-	-	-
100-5810-501 FLOOD EXPENSES DPW - SERVICES	-	53,874	-	130,802	-	-	-
100-5810-502 FLOOD EXPENSES PL- SUPPLIES	-	5,526	-	37	-	-	-
100-5810-503 FLOOD EXPENSES PL- SERVICES	-	207,147	-	145,378	-	-	-
100-5810-504 FLOOD EXPENSES IT- EQUIPMENT	-	-	-	-	-	-	-
100-5810-505 FLOOD EXPENSES IT- SERVICES	-	20,400	-	-	-	-	-
100-5810-890 MANUFACTURING ASSMT FEE	9,000	-	9,000	9,000	9,000	9,000	9,000
100-5810-990 MISC. EXPENSES	67,450	97,126	42,850	42,850	43,350	43,350	43,350
100-5810-992 BANK FEES	-	7,669	-	-	6,000	6,000	6,000
100-5810-998 SICK ACCRUAL ACTIVITY	210,000	-	210,000	-	210,000	210,000	210,000
TOTAL	286,450	440,930	261,850	336,483	268,350	268,350	268,350
TOTAL NON-DEPARTMENTAL	286,450	440,930	261,850	336,483	268,350	268,350	268,350
MISCELLANEOUS EXPENSES							
OPERATING EXPENSES							
100-5191-990 TAX WRITE OFFS	10,080	7,170	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
TOTAL	14,480	11,570	14,480	-	14,480	14,480	14,480
TOTAL MISCELLANEOUS EXPENSES	14,480	11,570	14,480	-	14,480	14,480	14,480
TOTAL OTHER OPERATING BUDGETS	926,930	1,082,651	882,330	942,483	894,830	894,830	894,830



2020 City of Middleton Budget

TRANSFERS AND CONTINGENCY	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	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	1,214,784	1,214,784	1,307,784	1,307,784	1,356,199	1,356,199	1,362,943
100-5923-993 TRANS TO YOUTH CTR FD 214	79,358	79,358	88,700	88,700	97,238	97,238	98,240
100-5923-996 TRANS TO FD 412 PW CAPITAL	-	20,441	-	-	-	-	-
100-5923-997 TRANS TO FD 416 OTHER CAPITAL	-	384,000	-	-	-	-	-
TOTAL	1,294,142	2,028,142	1,396,484	1,396,484	1,453,437	1,453,437	1,461,183
TOTAL TRANSFERS	1,294,142	2,028,142	1,396,484	1,396,484	1,453,437	1,453,437	1,461,183
CONTINGENCY							
OPERATING EXPENSES							
100-7050-997 EMERGENCY CONTINGENCY	517,000	-	500,000	-	500,000	500,000	500,000
100-7050-998 PERSONNEL CONTINGENCY	5,704	-	24,732	-	50,000	139,416	38,846
100-7050-999 RESERVE FOR CONTINGENCIES	124,000	-	118,688	-	150,000	150,000	100,000
TOTAL	646,704	-	643,420	-	700,000	789,416	638,846
TOTAL CONTINGENCY	646,704	-	643,420	-	700,000	789,416	638,846
TOTAL TRANSFERS AND CONTINGENCY	1,940,846	2,028,142	2,039,904	1,396,484	2,153,437	2,242,853	2,100,029

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2020 City of Middleton Budget

TOURISM REVENUES		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TAXES								
201-4121-00	ROOM TAX	1,600,000	1,523,974	1,600,000	1,470,000	1,575,000	1,575,000	1,575,000
	TOTAL	1,600,000	1,523,974	1,600,000	1,470,000	1,575,000	1,575,000	1,575,000
TOTAL TOURISM REVENUES		1,600,000	1,535,618	1,600,000	1,470,000	1,575,000	1,575,000	1,575,000



2020 City of Middleton Budget

TOURISM EXPENDITURES

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TOURISM ADMINISTRATION								
WAGES								
201-5545-110	SALARIES-FULL-TIME	153,109	157,295	158,517	158,517	173,431	173,431	173,431
201-5545-111	INTERN	-	-	-	-	-	-	-
201-5545-135	LONGEVITY	1,327	1,347	2,086	2,086	726	726	726
	TOTAL	154,436	158,641	160,603	160,603	174,157	174,157	174,157
PERSONNEL BENEFITS								
201-5545-190	FRINGE BENEFITS	-	-	-	-	-	-	-
201-5545-192	RETIREMENT	10,347	10,585	10,519	10,519	11,756	11,756	11,756
201-5545-193	FICA	11,814	11,595	12,286	12,286	13,323	13,323	13,323
201-5545-194	HEALTH INSURANCE	28,820	21,483	21,422	21,422	38,607	38,607	38,607
201-5545-195	DENTAL INSURANCE	6,276	4,543	4,543	4,543	5,233	5,233	5,233
201-5545-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	57,257	48,207	48,770	48,770	68,919	68,919	68,919
OPERATING EXPENSES								
201-5545-205	MEALS	2,000	1,425	1,600	1,100	1,600	1,600	1,600
201-5545-220	SUPPLIES & MATERIALS	2,000	4,763	2,000	2,000	2,000	2,000	2,000
201-5545-225	PROMOTION EXPENSES	-	-	-	-	-	-	-
201-5545-250	POSTAGE	2,500	1,754	2,300	1,900	2,100	2,100	2,100
201-5545-260	PRINTING	2,000	1,839	2,000	1,600	4,000	4,000	4,000
201-5545-270	WEB SITE	8,000	8,000	8,000	8,000	8,000	8,000	8,000
201-5545-280	COMMUNICATION	5,000	4,531	5,000	3,800	5,000	5,000	5,000
201-5545-340	BUILDINGS & GROUNDS MAINT	10,000	9,068	10,000	10,000	7,500	7,500	7,500
201-5545-410	MOVING EXPENSES	-	-	-	-	-	-	-
201-5545-440	TRAINING	12,000	8,815	12,000	10,000	13,500	13,500	13,500
201-5545-441	TRAVEL	25,000	15,448	25,000	17,000	25,000	25,000	25,000
201-5545-445	MILEAGE	200	-	200	-	200	200	200
201-5545-460	INSURANCE	1,850	2,000	2,200	2,200	2,300	2,300	2,300
201-5545-470	UTILITIES	5,000	2,794	3,500	3,000	3,500	3,500	3,500
201-5545-480	RESEARCH	12,000	13,619	5,000	5,000	13,700	13,700	13,700
201-5545-481	SOFTWARE	9,000	9,536	7,500	7,500	17,500	17,500	17,500
201-5545-490	OTHER EXPENSES	-	-	-	-	-	-	-
	TOTAL	96,550	83,591	86,300	73,100	105,900	105,900	105,900
TOTAL TOURISM ADMINISTRATION		308,243	290,439	295,673	282,473	348,976	348,976	348,976



2020 City of Middleton Budget

TOURISM EXPENDITURES

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	MOBILE VISITORS CENTER						
WAGES							
201-5543-112 PART TIME WAGES	15,038	-	15,514	-	-	-	-
TOTAL	15,038	-	15,514	-	-	-	-
PERSONNEL BENEFITS							
201-5543-192 RETIREMENT	-	-	-	-	-	-	-
201-5543-193 FICA	1,150	-	1,187	-	-	-	-
TOTAL	1,150	-	1,187	-	-	-	-
OPERATING EXPENSES							
201-5543-220 SUPPLIES & MATERIALS	115	-	115	-	-	-	-
201-5543-290 UNIFORMS (CLOTHING)	250	882	250	-	-	-	-
201-5543-420 MOTOR FUEL & LUBE	5,500	504	500	200	500	500	500
201-5543-460 INSURANCE	-	-	2,200	2,200	2,200	2,200	2,200
201-5543-490 OTHER EXPENSES	100	-	100	100	100	100	100
201-5543-800 CAPITAL OUTLAY	-	-	-	-	-	-	-
TOTAL	5,965	1,386	3,165	2,500	2,800	2,800	2,800
TOTAL MOBILE VISITORS CENTER	22,153	1,386	19,866	2,500	2,800	2,800	2,800



2020 City of Middleton Budget

TOURISM EXPENDITURES

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	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	40,000	35,800	40,000	25,000	30,000	30,000
201-5531-991	MASC (SPORTS COMMISSION) GRANTS	30,000	30,000	30,000	30,000	40,000	40,000
201-5531-993	TRADE SHOW GRANTS	77,220	79,620	82,320	44,220	79,130	79,130
201-5531-994	CENTURION RACE	-	-	-	-	-	-
201-5531-995	DESTINATION PARTNERSHIP	25,000	32,500	58,500	70,000	88,500	88,500
201-5538-980	CITY BRANDING	22,500	-	12,500	12,500	12,500	12,500
201-5538-985	TRAILS WAYFINDING	-	-	-	-	-	-
201-5538-990	STREET BANNERS	24,000	24,212	2,000	2,000	2,000	2,000
201-5539-260	ADVERTISING	267,708	285,414	302,500	302,500	302,500	302,500
201-5539-265	BROCHURE EXPENSES	30,000	28,550	30,000	34,963	30,000	30,000
201-5540-490	OTHER EXPENSES	-	-	155,720	50,000	50,000	50,000
201-5540-990	PROMOTIONS	10,000	10,687	12,000	12,000	12,000	12,000
201-5541-990	DESTINATION MADISON PAYMENTS	140,000	152,362	140,000	140,000	238,000	238,000
201-5542-990	MARKETING EXPENSE - PILCH	18,000	24,487	20,000	24,000	20,000	20,000
201-5544-350	BUILDING MAINT. PROJECTS	7,000	-	17,000	17,000	48,000	48,000
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	-	-
201-5548-265	POPS CONCERT	-	-	-	-	-	-
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	-	-
201-5549-990	SPORTS COMMISSION	98,000	100,000	98,000	98,000	-	-
201-5550-990	PUBLIC RELATIONS	22,000	19,382	35,000	35,000	35,000	35,000
201-5551-290	GOOD NEIGHBOR ADVERTISING	-	-	-	-	-	-
201-5552-490	OTHER (TROLLEY EXPENSES)	146,230	142,548	150,183	150,000	151,269	151,269
201-5553-990	HOLIDAY LIGHTING	-	-	-	-	-	-
201-5554-990	RESERVE FOR CONTINGENCY	20,000	1,003	20,000	20,000	20,000	20,000
201-5554-998	PERSONNEL CONTINGENCY	2,892	-	1,962	1,962	-	-
	TOTAL	1,010,550	996,563	1,237,685	1,099,145	1,158,899	1,158,899
TOTAL OTHER TOURISM EXPENDITURES		1,010,550	996,563	1,237,685	1,099,145	1,158,899	1,158,899
TRANSFERS							
OPERATING EXPENSES							
201-5923-998	TRANSFER TO DEBT FD 300	-	-	-	-	-	-
201-5923-999	TRANSFER TO GENERAL FUND	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-
TOTAL TOURISM EXPENDITURES		1,340,946	1,288,388	1,553,224	1,384,118	1,510,675	1,510,675



2020 City of Middleton Budget

LIBRARY REVENUE		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
INTERGOVERNMENTAL REVENUE								
212-4342-00	CROSS COUNTY BORDER REIMB.	13,217	15,852	25,700	25,700	13,654	13,654	13,654
212-4343-00	CO. AID FIXED COST-FACL. REIM	-	-	-	-	-	-	-
212-4344-00	CO. AID FIXED COST-OPER. REIM	820,375	820,375	876,427	876,427	899,124	899,124	899,124
	TOTAL	833,592	836,227	902,127	902,127	912,778	912,778	912,778
PUBLIC CHARGES FOR SERVICES								
212-4611-00	COPIES AND FAX	15,000	20,869	17,000	20,000	24,000	24,000	24,000
	TOTAL	15,000	20,869	17,000	20,000	24,000	24,000	24,000
MISCELLANEOUS REVENUES								
212-4810-00	INTEREST ON INVESTMENTS	-	1,515	-	-	-	-	-
212-4811-00	TRANSFER IN - GEN. FUND	1,214,784	1,214,784	1,307,784	1,307,784	1,356,199	1,356,199	1,362,943
212-4811-02	LIBRARY ENDOWMENT DISTRIBUTION	-	-	-	-	-	-	-
212-4811-03	CREDIT CARD REBATE PROGRAM	-	7,476	-	-	6,000	6,000	6,000
212-4813-00	FEES	-	-	-	-	-	-	-
212-4815-00	LOST, DAMAGED BOOK FEE	-	-	-	-	-	-	-
212-4820-00	SALES TAX REMIT DISCOUNT	-	9	-	-	-	-	-
212-4880-00	MISC. REVENUE	-	-	-	-	-	-	-
	TOTAL	1,214,784	1,222,268	1,307,784	1,307,784	1,362,199	1,362,199	1,368,943
TOTAL LIBRARY REVENUE		2,063,376	2,079,364	2,226,911	2,229,911	2,298,977	2,298,977	2,305,721



2020 City of Middleton Budget

LIBRARY OPERATIONS

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES							
212-5511-110 SALARIES-FULL-TIME	700,259	702,266	817,271	817,271	814,043	814,043	820,199
212-5511-111 PART-TIME PERM.	252,844	272,403	223,223	223,223	249,911	249,911	250,361
212-5511-112 PART-TIME-NON-PERM.	164,833	155,352	165,674	165,674	171,444	171,444	171,444
212-5511-135 LONGEVITY	20,917	19,397	24,391	24,391	20,957	20,957	21,095
TOTAL	1,138,853	1,149,418	1,230,559	1,230,559	1,256,355	1,256,355	1,263,099
PERSONNEL BENEFITS							
212-5511-145 UNEMPLOYMENT PAYMENT	-	-	-	1,000	-	-	-
212-5511-192 RETIREMENT	59,881	63,588	60,476	60,476	61,222	61,222	61,222
212-5511-193 FICA	87,256	85,633	94,133	94,133	96,111	96,111	96,111
212-5511-194 HEALTH INSURANCE	132,986	129,347	155,478	155,478	170,456	170,456	170,456
212-5511-195 DENTAL INSURANCE	18,133	18,284	20,901	20,901	20,311	20,311	20,311
TOTAL	298,256	296,851	330,988	331,988	348,100	348,100	348,100
OPERATING EXPENSES							
212-5511-210 OFFICE SUPPLIES	26,020	23,076	26,020	26,020	26,020	26,020	26,020
212-5511-230 BOOKS	158,306	149,146	158,306	158,306	154,306	154,306	154,306
212-5511-232 PERIODICALS	16,000	16,507	16,200	16,200	16,750	16,750	16,750
212-5511-233 AUDIO	81,200	76,365	81,200	81,200	76,200	76,200	76,200
212-5511-250 POSTAGE	-	-	-	-	-	-	-
212-5511-260 ADVERTISING & PRINTING	2,000	539	2,000	2,000	2,000	2,000	2,000
212-5511-270 TELEPHONE	11,593	11,033	11,593	11,593	11,593	11,593	11,593
212-5511-280 COMMUNICATIONS	1,200	1,200	1,200	1,200	1,200	1,200	1,200
212-5511-310 LINK SERVICES	79,046	79,046	82,015	82,015	84,485	84,485	84,485
212-5511-330 ELECTRONIC RESOURCES	47,816	47,686	48,616	48,616	49,166	49,166	49,166
212-5511-340 BUILDINGS & GKROUNDS MAINT	60,982	59,688	62,982	62,982	62,982	62,982	62,982
212-5511-410 EQUIPMENT MAINTENANCE	58,876	47,596	48,676	48,676	54,676	54,676	54,676
212-5511-420 COPIER LEASE/MAINTENANCE	11,266	18,760	13,266	13,266	20,266	20,266	20,266
212-5511-440 TRAINING & DEVELOPMENT	10,000	8,868	10,000	10,000	10,000	10,000	10,000
212-5511-450 MILEAGE	2,020	2,204	2,020	2,020	2,820	2,820	2,820
212-5511-460 INSURANCE	-	-	22,600	22,600	24,500	24,500	24,500
212-5511-470 UTILITIES	42,358	48,209	52,558	52,558	46,558	46,558	46,558
212-5511-490 PROGRAMMING	10,000	10,013	-	-	10,000	10,000	10,000
212-5511-800 CAPITAL OUTLAY	61,984	-	20,000	20,000	23,000	23,000	23,000
212-5511-850 CAPITAL - USE OF FUND BALANCE	-	52,565	-	-	-	-	-
212-7050-990 TRANSFER OUT	-	-	-	-	-	-	-
212-5511-998 PERSONNEL CONTINGENCY	-	-	4,512	-	-	-	-
212-5511-999 CONTINGENCY	-	-	-	-	18,000	18,000	18,000
TOTAL	680,667	652,500	663,764	659,252	694,522	694,522	694,522
TOTAL LIBRARY OPERATIONS	2,117,776	2,098,770	2,225,311	2,221,799	2,298,977	2,298,977	2,305,721



Impact Fee Funds (Fund 200)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Approved</u>	<u>2019</u> <u>Projected</u>	<u>2020</u> <u>Approved</u>
REVENUES				
Fire Impact Fee	40,158	50,000	25,000	30,000
EMS Impact Fee	45,116	50,000	25,000	30,000
Police Impact Fee	129,115	100,000	50,000	75,000
Investment and Interest Income	12,193	-	-	10,000
Total Revenues	\$ 226,582	\$ 200,000	\$ 100,000	\$ 145,000
EXPENDITURES				
Administrative Expenses	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfer to Debt Service (Fire/EMS)	(50,000)	(50,000)	(50,000)	(55,000)
Transfer to Debt Service (Police)	(100,000)	(100,000)	(100,000)	(90,000)
Other Transfers In (Out)	-	-	-	-
Total Other Sources (Uses)	(150,000)	(150,000)	(150,000)	(145,000)
NET CHANGE IN FUND BALANCE	76,582	50,000	(50,000)	-
FUND BALANCE				
Fire & EMS Impact Fees				
Beginning Fund Balance	\$ 245,964	\$ 284,780	\$ 284,780	\$ 284,780
Ending Fund Balance	284,780	334,780	284,780	294,780
Police Impact Fees				
Beginning Fund Balance	\$ 657,790	\$ 695,556	\$ 695,556	\$ 645,556
Ending Fund Balance	695,556	695,556	645,556	635,556
NET AVAILABLE FUND BALANCE	\$ 980,336	\$ 1,030,336	\$ 930,336	\$ 930,336



2020 City of Middleton Budget

YOUTH CENTER REVENUE

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	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	8,885	8,246	8,885	9,311	9,311	9,311	9,311
	TOTAL	27,385	26,746	27,385	27,811	27,811	27,811	27,811
DONATIONS								
214-4700-01	GENERAL DONATIONS TO YC	1,000	6,940	8,000	8,000	8,000	8,000	8,000
214-4700-03	PASS PROGRAM DONATIONS	4,750	4,500	4,750	4,500	4,750	4,750	4,750
214-4700-04	MISC DONATIONS	-	-	-	60	-	-	-
	TOTAL	5,750	11,440	12,750	12,560	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	-	700	-	-	-	-	-
214-4600-09	KIWANIS DISTRICT FOUND. GT	-	-	-	-	-	-	-
214-4600-10	DANE CO. ENVIRONMENTAL	-	-	-	-	-	-	-
214-4600-11	GIRLS INC. GRANT	-	-	-	-	-	-	-
	TOTAL	-	700	-	-	-	-	-
MISCELLANEOUS REVENUES								
214-4800-01	TRANSFER IN FR GEN. FUND	79,358	79,358	88,700	-	97,238	97,238	98,240
	TOTAL	79,358	79,358	88,700	-	97,238	97,238	98,240
TOTAL YOUTH CENTER REVENUE		112,493	118,244	128,835	40,371	137,799	137,799	138,801



2020 City of Middleton Budget

YOUTH CENTER OPERATIONS

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES							
214-5100-110 SALARIES-FULL-TIME	59,180	60,666	63,847	63,847	69,544	69,544	70,405
214-5100-120 LTE WAGES	-	-	6,500	6,500	7,350	7,350	7,350
214-5100-135 LONGEVITY	729	612	645	645	1,121	1,121	1,138
TOTAL	59,909	61,279	70,992	70,992	78,015	78,015	78,893
PERSONNEL BENEFITS							
214-5100-192 RETIREMENT	3,878	4,797	4,217	4,217	4,770	4,770	4,828
214-5100-193 FICA	4,427	4,490	5,437	5,437	5,968	5,968	6,034
214-5100-194 HEALTH INSURANCE	20,312	21,541	21,422	21,422	22,579	22,579	22,579
214-5100-195 DENTAL INSURANCE	2,912	1,768	1,768	1,768	1,768	1,768	1,768
TOTAL	31,529	32,596	32,844	32,844	35,085	35,085	35,209
OPERATING EXPENSES							
214-5100-220 SUPPLIES & MATERIALS	4,375	4,437	4,375	4,375	4,375	4,375	4,375
214-5100-221 FUNDRAISING MATERIALS	-	2,092	300	300	300	300	300
214-5100-280 COMMUNICATION	480	672	780	480	480	480	480
214-5100-310 TRIPS	1,500	1,532	1,500	1,500	1,500	1,500	1,500
214-5100-440 TRAINING & DEVELOPMENT	200	158	200	204	200	200	200
214-5100-480 NUTRITIONAL SUPPLIES & MATS	5,000	6,383	8,344	8,344	8,344	8,344	8,344
214-5201-220 SUPPLIES & MATERIALS	-	-	-	-	-	-	-
214-5210-220 SUPPLIES & MATERIALS	-	-	-	-	-	-	-
214-5210-310 TRIPS	-	-	-	-	-	-	-
214-5215-220 SUPPLIES & MATERIALS	-	-	-	-	-	-	-
214-5216-220 SUPPLIES & MATERIALS	-	-	-	-	-	-	-
214-5217-220 GIRLS INC. EXPENSES	-	-	-	-	-	-	-
214-5220-220 SUPPLIES & MATERIALS	-	-	-	-	-	-	-
214-5301-996 CASH MATCH	9,500	6,414	9,500	9,500	9,500	9,500	9,500
214-5301-998 PERSONNEL CONTINGENCY	-	-	-	-	-	-	-
TOTAL	21,055	21,688	24,999	24,703	24,699	24,699	24,699
TOTAL YOUTH CENTER OPERATIONS	112,493	115,562	128,835	128,539	137,799	137,799	138,801



Risk Management Fund (Fund 710)

	2019 Budget	2019 Projected	2020 Requested	2020 Approved
REVENUES				
Insurance Cost Allocations				
General Fund	\$ 355,000	\$ 355,000	\$ 355,000	\$ 355,000
Library Fund	22,600	22,600	24,500	24,500
Tourism Fund	2,200	2,200	2,300	2,300
Water Utility	35,900	35,900	40,200	40,200
Sewer Utility	12,200	12,200	12,200	12,200
Golf Course	32,800	32,800	34,100	34,100
Airport	-	-	1,800	1,800
Other Revenues & Sources				
Insurance Dividends	20,000	35,000	11,333	6,733
Insurance Recoveries	-	5,000	-	-
Total Revenues	\$ 480,700	\$ 500,700	\$ 481,433	\$ 476,833

EXPENDITURES

Insurance Coverage				
Liability Insurance	65,794	65,794	67,110	67,110
Excess Liability Insurance	2,408	3,484	4,181	4,181
Employment Practices Liability	6,707	6,286	6,600	6,600
Cyber Liability	-	-	-	-
Pollution Liability	2,199	2,037	2,241	2,241
Crime Policy	973	1,142	1,199	1,199
Volunteer Accident Policy	1,202	1,110	1,166	1,166
Workers Compensation	223,063	223,064	196,245	196,245
Workers Compensation Audit	-	(8,301)	-	-
Auto Physical Damage	20,692	17,520	18,948	18,948
Boiler & Machinery	1,628	1,377	1,631	1,631
Property Insurance	96,061	95,708	114,921	114,921
Subtotal: Insurance Coverage	420,727	409,221	414,242	414,242
Claims Costs				
Liability Claims	25,000	25,000	25,000	25,000
Property Claims	5,000	5,000	5,000	5,000
Auto Physical Damage Claims	20,000	10,000	20,000	20,000
Other Claim Costs	2,000	1,000	2,000	2,000
Subtotal: Claims Costs	52,000	41,000	52,000	52,000
Total Expenditures	\$ 472,727	\$ 450,221	\$ 466,242	\$ 466,242

CHANGE IN NET POSITION	\$ 7,973	\$ 50,479	\$ 15,191	\$ 10,591
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NET POSITION

Beginning Net Position	\$ 218,193	\$ 218,193	\$ 268,672	\$ 268,672
Ending Net Position	\$ 226,166	\$ 268,672	\$ 283,863	\$ 279,263



2020 City of Middleton Budget

CDA REVENUES

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	MISCELLANEOUS REVENUES						
203-4811-00 INTEREST ON INVESTMENTS	-	8,585	5,000	5,000	5,000	5,000	5,000
203-4811-01 HOLLEY LOAN PAYMENTS	-	-	-	-	-	-	-
203-4811-03 CREDIT CARD REBATE PROGRAM	-	38	-	-	-	-	-
203-4812-00 TRANSFER IN	-	-	65,000	65,000	70,000	70,000	70,000
203-4815-00 INTEREST ON CAPITAL LEASES	-	-	-	-	-	-	-
203-4820-00 RENT - JONES	10,300	10,816	10,300	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	3,600	3,600	3,600	3,600
203-4830-00 PROPERTY SALES	-	-	-	-	-	-	-
203-4870-00 PUBLIC ART (SEE FUND 210)	-	-	-	-	-	-	-
203-4875-00 HUBBARD ACTIVITY CENTER	5,500	7,468	5,500	5,500	5,500	5,500	5,500
203-4880-00 AIRPORT LAND RENTAL	-	-	-	-	-	-	-
203-4890-00 MISCELLANEOUS REVENUES	-	-	-	50	-	-	-
203-4912-00 CAPITAL BORROWING TAX EXEMPT	-	-	-	-	-	-	-
203-4913-00 CAPITAL BORROWING TAXABLE	-	-	-	-	-	-	-
203-4914-00 PREMIUM ON ISSUANCE OF BONDS	-	-	-	-	-	-	-
TOTAL	19,400	30,507	89,400	89,450	94,400	94,400	94,400
TOTAL CDA REVENUES	19,400	30,507	89,400	89,450	94,400	94,400	94,400



2020 City of Middleton Budget

COMMUNITY DEVELOPMENT AUTHORITY

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	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	28,070	25,000	36,597	25,000	25,000	25,000
203-5540-002 SENIOR CENTER BUILDING MTNANCE	5,000	-	5,000	2,000	5,000	5,000	5,000
203-5540-003 DOWNTOWN MARKETING ASSISTANCE	6,000	8,065	7,500	9,875	7,500	7,500	7,500
203-5540-004 CDA EVENT SPONSORSHIP	5,000	5,060	7,500	8,000	7,500	7,500	7,500
203-5540-005 BANNERS/HOLIDAY LIGHTS	10,000	21,297	10,000	10,000	10,000	10,000	10,000
203-5540-006 LTES DOWNTOWN MAINTENANCE	10,000	10,039	10,000	10,000	15,000	15,000	15,000
203-5540-007 DOWNTOWN LANDSCAPE/MTNANCE	18,500	13,486	18,500	10,000	18,000	18,000	18,000
203-5599-000 DEPRECIATION EXPENSE	-	74,808	-	-	-	-	-
203-5714-001 TENANT IMPROVEMENT	-	-	-	-	-	-	-
203-5720-112 PART-TIME-NON PERM.	-	-	-	-	-	-	-
203-5720-193 FICA	-	-	-	-	-	-	-
203-5720-210 MISCELLANEOUS EXPENSES	-	6,160	5,000	100	1,000	1,000	1,000
203-5720-230 CITY HALL COMMUNITY GARDEN	-	-	-	-	-	-	-
203-5722-310 PROFESSIONAL SERVICES	-	250	-	-	-	-	-
203-5820-705 LOAN WRITEOFFS	-	-	-	-	-	-	-
203-5923-990 TRANSFER TO TIF FUND	-	-	-	-	-	-	-
203-5923-995 TRANSFER TO FUND 416	-	-	-	-	-	-	-
203-5923-999 TRANSFER TO DEBT SERVICE FUND	-	-	-	-	-	-	-
TOTAL	79,500	167,236	88,500	86,572	89,000	89,000	89,000
TOTAL COMMUNITY DEVELOPMENT AUTHORITY	79,500	167,236	88,500	86,572	89,000	89,000	89,000



2020 Capital Budget Requests Decision Matrix

Type of Project	2020 Proposed	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
Capital Projects Funds & TIF	16,035,156	3,500,046	9,460,110	-	1,536,501	1,538,499
Airport (Non-TIF)	-	-	-	-	-	-
Golf Course	300,000	-	-	300,000	-	-
Sewer Utility	400,000	-	-	400,000	-	-
Storm Water Utility	1,819,300	-	-	1,121,336	-	697,964
Water Utility	1,375,000	-	-	1,375,000	-	-
Fire District	194,000	-	-	-	194,000	-
Total	20,123,456	3,500,046	9,460,110	3,196,336	1,730,501	2,236,463

Department and Project	2020 Approved	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
ADMINISTRATION/OTHER						
1 Automark Replacement	Purchase in	-	-	-	-	-
2 Electronic Poll Books (16)	2019	-	-	-	-	-
3 Additional Electronic Poll Books (4)		-	-	-	-	-
TOTAL	-	-	-	-	-	-
BUILDING INSPECTION						
1 City Hall Boiler Upgrade	40,000	40,000	-	-	20,000	-
2 Library Tuck Pointing	25,000	25,000	-	-	-	-
3 Sr. Ctr. Tuck Ptg/Glass Block Repair/Replace	30,000	30,000	-	-	-	-
TOTAL	95,000	95,000	-	-	20,000	-
COMMUNITY SERVICES						
1 Community Services Manager Pickup	36,000	36,000	-	-	-	-
TOTAL	36,000	36,000	-	-	-	-
CONSERVANCY LANDS						
1 Post Flood Invasive Species Monitoring	30,000	30,000	-	-	-	-
2 Bock Community Forest	30,000	15,000	-	-	-	15,000
3 Trail Counters	15,000	15,000	-	-	-	-
TOTAL	75,000	60,000	-	-	-	15,000
EMS						
1 Portable Radio Replacements	112,000	112,000	-	-	-	-
2 Emergency Response Vehicle for EMS Chief	60,000	60,000	-	-	-	-
TOTAL	172,000	172,000	-	-	-	-
FIRE DISTRICT						
1 Capital Replacement Fund	194,000	-	-	-	194,000	-
TOTAL	194,000	-	-	-	194,000	-
GOLF COURSE						
1 Fairway Mower	30,000	-	-	30,000	-	-
2 Utility Cart - Kawasaki	20,000	-	-	20,000	-	-
3 Design of 9 Woods Green	15,000	-	-	15,000	-	-
4 Golf Cars (Maintenance and Golf)	16,000	-	-	16,000	-	-
5 Parking Lot Seal	20,000	-	-	20,000	-	-
6 PermaEdge Bunker	10,000	-	-	10,000	-	-
7 Cartpaths	25,000	-	-	25,000	-	-
8 Fountain and Pond	15,000	-	-	15,000	-	-
9 Rough Mower	25,000	-	-	25,000	-	-
10 Maintenance Building Addition	124,000	-	-	124,000	-	-
TOTAL	300,000	-	-	300,000	-	-



2020 City of Middleton Budget

Department and Project	2020 Approved	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
INFORMATION TECHNOLOGY						
1 City Server Upgrades	50,000	50,000	-	-	-	-
2 Phone System Replacement	50,000	50,000	-	-	-	-
TOTAL	100,000	100,000	-	-	-	-
LIBRARY						
1 Interior updates Phase 2	150,000	-	-	-	30,000	120,000
TOTAL	150,000	-	-	-	30,000	120,000
PEDESTRIAN AND BICYCLE PROJECTS						
1 North Fork: Standard Imaging to Hitters	57,810	57,810	-	-	-	-
2 Speed Feedback Display - EB University Ave.	6,000	6,000	-	-	-	-
TOTAL	63,810	63,810	-	-	-	-
PARKS, RECREATION, & FORESTRY						
1 Walter Bauman Aquatic Center	50,000	50,000	-	-	-	-
2 Park Shelter Construction	1,500,000	-	-	-	1,250,001	249,999
3 Playground Replacement Program	50,000	50,000	-	-	-	-
4 Tree Planting	General Fund	-	-	-	-	-
5 Bike Park Development	150,000	-	-	-	111,500	38,500
7 ADA Improvements	35,000	35,000	-	-	-	-
8 Athletic Field Feasibility Study MCPASD	10,000	-	-	-	10,000	-
9 Trail Development	230,000	-	-	-	115,000	115,000
TOTAL	2,025,000	135,000	-	-	1,486,501	403,499
PLANNING						
1 Downtown Plaza Development	1,500,000	-	500,000	-	-	1,000,000
2 University Avenue Corridor Plan	30,000	30,000	-	-	-	-
3 University Avenue / Cayuga Court Crosswalk	90,000	-	90,000	-	-	-
4 North Mendota Trail Connector	1,207,110	-	1,207,110	-	-	-
TOTAL	2,827,110	30,000	1,797,110	-	-	1,000,000
POLICE DEPARTMENT						
1 MPSIS Records Management System Project	50,000	50,000	-	-	-	-
2 Squad Car Radio Replacement	136,500	136,500	-	-	-	-
3 Taser Replacement Plan	17,632	17,632	-	-	-	-
4 UPS Battery and Capacitor Replacement	13,000	13,000	-	-	-	-
TOTAL	217,132	217,132	-	-	-	-
PUBLIC WORKS (STREETS)						
1 Parkside Heights Reconstruction	917,000	917,000	-	-	-	-
2 Wood Rd & Wood Cir Reconstruction	234,000	234,000	-	-	-	-
3 Parmenter, Elmwood, Aurora Reconstruction (TIF)	1,800,000	-	1,800,000	-	-	-
4 Jonquil, Sunrise Resurfacing	213,000	213,000	-	-	-	-
5 Foxridge Courts Resurfacing	166,000	166,000	-	-	-	-
6 Crack Fill & Surface Treatments	287,500	287,500	-	-	-	-
7 Mayflower, Hubbard, Violet Reconstruction	80,000	80,000	-	-	-	-
8 Clark, Lee Reconstruction	35,000	35,000	-	-	-	-
9 Pleasant View Reconstruction (TIF)	5,863,000	-	5,863,000	-	-	-
TOTAL	9,595,500	1,932,500	7,663,000	-	-	-
PUBLIC WORKS (OTHER)						
1 Bridge Repairs (pier scour, approaches)	60,000	60,000	-	-	-	-
2 RRFB Signs (Parmenter St @ South Ave)	15,000	15,000	-	-	-	-
3 Fly Dane Partership	8,000	8,000	-	-	-	-
4 RRFB Signs (Allen Blvd. at Marshall Park)	15,000	15,000	-	-	-	-
TOTAL	98,000	98,000	-	-	-	-
SEWER UTILITY						
1 Sewer Main Replacement	400,000	-	-	400,000	-	-
TOTAL	400,000	-	-	400,000	-	-



2020 City of Middleton Budget

Department and Project	2020 Approved	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
STORM WATER UTILITY						
1 Pheasant Branch: Century - Conservancy	315,000	-	-	169,525	-	145,475
2 Pheasant Branch: South Fork	288,000	-	-	155,312	-	132,688
3 Pheasant Branch: Parmenter - Park (1)	323,000	-	-	174,412	-	148,588
4 Pheasant Branch: Parmenter - Park (2)	270,000	-	-	145,812	-	124,188
5 Pheasant Branch: Park - Century	319,000	-	-	171,975	-	147,025
6 South Pond: Dredging	195,000	-	-	195,000	-	-
7 Midd. Hills Concentric Pond: Dredging (2020)	93,800	-	-	93,800	-	-
8 Middleton Hills - SE Pond	8,000	-	-	8,000	-	-
9 Misty Valley - Sedimentation Pond	4,000	-	-	4,000	-	-
10 Spring Hill Pond - Sediment Removal	3,500	-	-	3,500	-	-
TOTAL	1,819,300	-	-	1,121,336	-	697,964
VEHICLE & EQUIPMENT REPLACEMENT PLAN						
1 Vehicle & Equipment Replacement Plan	500,000	500,000	-	-	-	-
TOTAL	500,000	500,000	-	-	-	-
WATER RESOURCES COMMISSION						
1 Adaptive Management / TMDL Compliance	60,604	60,604	-	-	-	-
TOTAL	60,604	60,604	-	-	-	-
WATER UTILITY						
1 Water Meter Replacement	100,000	-	-	100,000	-	-
2 Water Main Replacement	1,275,000	-	-	1,275,000	-	-
TOTAL	1,375,000	-	-	1,375,000	-	-
TOTAL ALL DEPARTMENTS	20,103,456	3,500,046	9,460,110	3,196,336	1,730,501	2,236,463



2020 Approved Capital Budget Items by Account Number

Department and Project	Project #	Account Description	Account Number	Budget Amount
BUILDING INSPECTION				
1 City Hall Boiler Upgrade	BI-20-03	Misc. Bldg. Insp. Proj: Capital Outlay	416-5910-800	40,000
2 Library Tuck Pointing	BI-20-04	Library: Library Tuck Pointing	416-5621-800	25,000
4 Sr. Ctr. Tuck Ptg/Glass Block Repair/Replace	BI-20-05	Senior Center: Senior Center Repairs	416-5650-800	30,000
TOTAL				95,000
COMMUNITY SERVICES				
1 Community Services Manager Pickup	CS-20-01	Community Services: Capital Equipment	416-5905-800	36,000
TOTAL				36,000
CONSERVANCY LANDS				
1 Post Flood Invasive Species Monitoring	CL-20-01	Conservancy Lands: Invasive Species	414-5115-005	30,000
2 Bock Community Forest	CL-20-07	Bock Comm. Forest: Contractual Exp	414-5131-005	30,000
5 Trail Counters	CL-20-08	Conservancy Lands: Trail Develop/Signs	414-5106-005	15,000
TOTAL				75,000
EMS				
1 Portable Radio Replacements	EM-20-01	EMS Radio Acquisition: Capital Outlay	416-5110-800	112,000
2 Emergency Response Vehicle for EMS Chief	EM-20-03	EMS: Capital Outlay	416-5100-800	60,000
TOTAL				172,000
FIRE DISTRICT				
1 Capital Replacement Fund	FI-20-01	General Fund Assigned Fund Balance	N/A	194,000
TOTAL				194,000
GOLF COURSE				
1 Fairway Mower	GC-20-01	Capital Expenses: Capital Outlay	650-5550-800	30,000
2 Utility Cart - Kawasaki	GC-20-02	Capital Expenses: Capital Outlay	650-5550-800	20,000
3 Design of 9 Woods Green	GC-20-03	Capital Expenses: Capital Outlay	650-5550-800	15,000
4 Golf Cars (Maintenance and Golf)	GC-20-04	Capital Expenses: Capital Outlay	650-5550-800	16,000
5 Parking Lot Seal	GC-20-05	Capital Expenses: Capital Outlay	650-5550-800	20,000
6 PermaEdge Bunker	GC-20-06	Capital Expenses: Capital Outlay	650-5550-800	10,000
7 Cartpaths	GC-20-07	Capital Expenses: Capital Outlay	650-5550-800	25,000
8 Fountain and Pond	GC-20-08	Capital Expenses: Capital Outlay	650-5550-800	15,000
9 Rough Mower	GC-20-09	Capital Expenses: Capital Outlay	650-5550-800	25,000
10 Maintenance Building Addition	GC-20-10	Capital Expenses: Capital Outlay	650-5550-800	124,000
TOTAL				300,000
INFORMATION TECHNOLOGY				
1 City Server Upgrades	IT-20-01	Information Technology: Capital Outlay	416-5500-800	50,000
2 Phone System Replacement	IT-20-02	Information Technology: Capital Outlay	416-5500-800	50,000
TOTAL				100,000
LIBRARY				
1 Interior updates Phase 2	LB-20-01	Library Spec Rev Fd: Next Chapter Project	204-5511-980	150,000
TOTAL				150,000
PARKS, RECREATION, & FORESTRY				
1 Walter Bauman Aquatic Center	PR-20-01	Aquatic Center: Contractual Expenses	414-5315-005	50,000
2 Park Shelter Construction	PR-20-02	Lakeview Park: Capital Outlay	210-5230-800	1,500,000
3 Playground Replacement Program	PR-20-03	Capital Equipment: Capital Outlay	414-5280-800	50,000
4 Tree Planting	PR-20-04	Funded in General Fund	N/A	-
5 Bike Park Development	PR-20-05	Bike Park Improvements: Capital Outlay	210-5270-800	150,000
6 ADA Improvements	PR-20-07	Capital Equipment: Capital Outlay	414-5180-800	35,000
7 Athletic Field Feasibility Study MCPASD	PR-20-09	Park Development: Outside Services	210-5240-310	10,000
8 Trail Development	PR-20-10	Park Development: Capital Outlay	210-5240-800	230,000
TOTAL				2,025,000



2020 Approved Capital Budget Items by Account Number

Department and Project	Project #	Account Description	Account Number	Budget Amount
PEDESTRIAN AND BICYCLE PROJECTS				
1 North Fork: Standard Imaging to Hitters	PB-20-01	City Trail Network: Contractual Expenses	414-5145-005	57,810
2 Speed Feedback Display - EB University Ave.	PB-20-09	Pedestrian Improvements: Construction	412-5420-010	6,000
TOTAL				63,810
PLANNING				
1 Downtown Plaza Development	PL-20-01	Downtown Plaza: Construction	401-5219-010	1,500,000
2 University Avenue Corridor Plan	PL-20-02	University Corridor Plan: Contractual Exp	416-5711-005	30,000
3 University Avenue / Cayuga Court Crosswalk	PL-20-04	University Intersection: Construction	401-5215-010	90,000
4 North Mendota Trail Connector	PL-20-05	NE Connector Path: Construction	501-5305-010	1,207,110
TOTAL				2,827,110
POLICE DEPARTMENT				
1 MPSIS Records Management System Project	PD-20-01	Record Mgmt System: Capital Outlay	416-5328-800	50,000
2 Squad Car Radio Replacement	PD-20-02	Radio Replacement: Capital Outlay	416-5320-800	136,500
3 Taser Replacement Plan	PD-20-03	Tasers: Capital Outlay	416-5330-000	17,632
4 UPS Battery and Capacitor Replacement	PD-20-04	Police Equipment: Capital Outlay	416-5317-800	13,000
TOTAL				217,132
PUBLIC WORKS (STREETS)				
1 Parkside Heights Reconstruction	PW-20-01	Parkside Heights Reconstruction	412-5332-010	917,000
2 Wood Rd & Wood Cir Reconstruction	PW-20-02	Wood Reconstruction: Construction	412-5333-010	234,000
3 Jonquil, Sunrise Resurfacing	PW-20-04	Resurfacing Projects: Construction	412-5350-010	213,000
4 Foxridge Courts Resurfacing	PW-20-05	Resurfacing Projects: Construction	412-5350-010	166,000
5 Crack Fill & Surface Treatments	PW-20-06	Chip/Slurry Seal Projects: Construction	412-5315-010	287,500
6 Mayflower, Hubbard, Violet Reconstruction	PW-20-07	Mayflower Reconstruction: Design	412-5334-005	80,000
7 Clark, Lee Reconstruction	PW-20-08	Clark & Lee Reconstruction: Design	412-5335-005	35,000
8 Pleasant View Reconstruction (TIF)	PW-20-09	Pleasant View Road: Design	401-5210-005	183,000
8 Pleasant View Reconstruction (TIF)	PW-20-09	Pleasant View Road: Land Acquisition	401-5210-600	5,680,000
TOTAL				7,795,500
PUBLIC WORKS (OTHER)				
1 Bridge Repairs (pier scour, approaches)	PO-20-03	Pedestrian Improvements: Construction	412-5319-010	60,000
2 RRFB Signs (Parmenter St @ South Ave)	PO-20-04	Pedestrian Improvements: Construction	412-5420-010	15,000
3 Fly Dane Partership	PO-20-20	Pedestrian Improvements: Construction	412-5113-010	8,000
4 RRFB Signs (Allen Blvd. at Marshall Park)	PO-20-11	Pedestrian Improvements: Construction	412-5420-010	15,000
TOTAL				98,000
SEWER UTILITY				
1 Sewer Main Replacement	SU-20-01	Sewer Capital: Main Replacements	620-6297-815	400,000
TOTAL				400,000
STORM WATER UTILITY				
1 Pheasant Branch: Century - Conservancy	SW-20-01	PBC N of Century: Capital Outlay	630-5732-800	315,000
2 Pheasant Branch: South Fork	SW-20-02	Pheasant Branch Bank: Capital Outlay	630-5710-800	288,000
3 Pheasant Branch: Parmenter - Park (1)	SW-20-03	Pheasant Branch Bank: Capital Outlay	630-5710-800	323,000
4 Pheasant Branch: Parmenter - Park (2)	SW-20-04	Pheasant Branch Bank: Capital Outlay	630-5710-800	270,000
5 Pheasant Branch: Park - Century	SW-20-05	Pheasant Branch Bank: Capital Outlay	630-5710-800	319,000
6 South Pond: Dredging	SW-20-06	South Pond Dredging: Capital Outlay	630-5720-800	195,000
7 Midd. Hills Concentric Pond: Dredging (2020)	SW-20-07	Middleton Hills Pond: Capital Outlay	630-5725-800	93,800
8 Middleton Hills - SE Pond	SW-20-08	Pond Surveys: Capital Outlay	630-5715-800	8,000
9 Misty Valley - Sedimentation Pond	SW-20-09	Pond Surveys: Capital Outlay	630-5715-800	4,000
10 Spring Hill Pond - Sediment Removal	SW-20-10	Pond Surveys: Capital Outlay	630-5715-800	3,500
TOTAL				1,819,300



2020 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	229,300
2 2019 Vehicle & Equipment Requests	VE-19-02	PL Capital Equipment: Capital Outlay	414-5380-800	77,000
3 2019 Vehicle & Equipment Requests	VE-19-03	PD Squad Replacement: Capital Outlay	416-5305-800	193,700
TOTAL				500,000
WATER RESOURCES COMMISSION				
1 Adaptive Management / TMDL Compliance	WR-20-01	Yahara Basin Adapt Mgmt: Capital Outlay	412-5608-800	60,604
TOTAL				60,604
WATER UTILITY				
1 Water Meter Replacement	WU-20-01	Water Capital: New Meters	610-6197-840	100,000
2 Water Main Replacement	WU-20-02	Water Capital: Main Replacement	610-6197-860	987,000
TOTAL				1,087,000
TOTAL ALL DEPARTMENTS				18,015,456



**2020 CAPITAL ITEMS AND VEHICLES SCHEDULED TO BE REPLACED
GENERAL CAPITAL ITEMS**

Mechanic's Priority	Vehicle #	Vehicle Year	Department	Description	Requested Budget	Approved Budget	Notes
1	550	2015	Police	Ford Utility AWD Interceptor	\$ 51,500	\$ 51,500	
2	553	2015	Police	Ford Utility AWD Interceptor	52,500	52,500	LPR Car
3	558	2015	Police	Ford Utility AWD Interceptor	52,500	52,500	LPR Car
4	888	2012	Police	Ford Fusion	37,200	37,200	
5	T20	2008	Public Works	Olympic 20,000 lb Trailer	16,000	16,000	
6	60	2007	Public Works	Leeboy 1000T Paver	157,055	157,055	
7	18	2007	Public Works	Ford Explorer XLT	43,000	43,000	
8	53	2007	Public Lands	Chevrolet 1500 Pick Up	38,500	38,500	
9	57	2008	Public Lands	Chevrolet 2500 Pick Up	38,500	38,500	
x	24	2004	Public Works	TARCO Windy 400 Leaf Vac	-	-	Add 3 years to replacement
x	72	2012	Public Lands	Artic Cat Bearcat Snowmobile	-	-	Add 1 year to replacement
x	177	2009	Police	Chevrolet Malibu	-	-	Add 2 years to replacement
x	559	2016	Police	Ford Utility AWD Interceptor	-	-	Add 1 year to replacement
x	T5	2008	Public Lands	Olympic 7,000 lb Trailer	-	-	Add 5 years to replacement
TOTAL					\$ 486,755	\$ 486,755	

**2020 CAPITAL ITEMS AND VEHICLES SCHEDULED TO BE REPLACED
TOURISM & UTILITIES**

Mechanic's Priority	Vehicle #	Vehicle Year	Department	Description	Calculated Replacement Cost	Mechanic's Replacement Cost	Notes
				None			
TOTAL					\$ -	\$ -	



GENERAL FUND VEHICLE REPLACEMENT PLAN SUMMARY: 2020 - 2029

Department	Total Current Replacement Value	Average Annual Cost	2020	2021	2022	2023	2024	2025 to 2029
Administration	\$ 60,291	\$ 6,029	\$ -	\$ -	\$ -	\$ -	\$ 41,993	\$ 30,867
Inspection	82,329	8,233	-	-	-	-	96,313	-
Police	631,734	119,097	193,700	172,092	100,679	51,945	201,080	830,345
Public Works	3,522,484	305,018	216,055	-	252,295	161,067	90,417	2,141,032
Public Lands	1,509,552	170,461	77,000	289,202	244,604	100,797	116,897	1,167,283
TOTAL	\$ 5,806,390	\$ 608,838	\$ 486,755	\$ 461,294	\$ 597,578	\$ 313,809	\$ 546,701	\$ 4,169,527

Beginning Balance	144,672	206,917	291,623	254,045	471,236	479,535
Plus Budget Allocation	500,000	500,000	500,000	500,000	500,000	3,300,000
Plus Anticipated Trade-In/Sales	49,000	46,000	60,000	31,000	55,000	417,000
Less Vehicle Replacements	(486,755)	(461,294)	(597,578)	(313,809)	(546,701)	(4,169,527)
Less Other Equipment Replacements	-	-	-	-	-	-
Less New Vehicle & Equipment Requests	-	-	-	-	-	-
Ending Balance	206,917	291,623	254,045	471,236	479,535	27,008

NON-GENERAL FUNDS VEHICLE REPLACEMENT PLAN SUMMARY: 2020 - 2029

Department	Total Current Replacement Value	Average Annual Cost	2020	2021	2022	2023	2024	2025 to 2029
Utilities	\$ 1,161,460	\$ 117,575	\$ -	\$ 49,097	\$ 465,062	\$ 161,436	\$ 197,719	\$ 414,922
Tourism	41,685	4,169	-	43,352	-	-	-	-
TOTAL	\$ 1,203,145	\$ 121,743	\$ -	\$ 92,450	\$ 465,062	\$ 161,436	\$ 197,719	\$ 414,922



Vehicle Replacement Plan

ADMINISTRATION REPLACEMENT SCHEDULE

Unit #	Division / Use	Model Year	Vehicle Description	VIN	License Plate	Vehicle Purchase Price	Additional Equipment Cost	Total Acquisition Cost	Current Replacement Cost	Life Cycle	Average Annual Cost	Target Replacement Year	2020	2021	2022	2023	2024	2025 to 2029
68	City Hall	2014	Ford Utility	1FM5K8AREGB79769	98672	28,369	-	28,369	35,896	10	3,590	2024	-	-	-	-	41,993	-
69	City Hall	2016	Ford Fusion	3FA6P0H77GR151960	90677	20,703	150	20,853	24,395	10	2,440	2026	-	-	-	-	-	30,867
TOTAL						49,072	150	49,222	60,291		6,029		-	-	-	-	41,993	30,867



BUILDING INSPECTION REPLACEMENT SCHEDULE

Unit #	Division / Use	Model Year	Vehicle Description	VIN	License Plate	Vehicle Purchase Price	Additional Equipment Cost	Total Acquisition Cost	Current Replacement Cost	Life Cycle	Average Annual Cost	Target Replacement Year	2020	2021	2022	2023	2024	2025 to 2029
2	Inspections	2014	Ford Taurus	1FAHP2MK2EG159550	E4085	20,000	572	20,572	26,030	10	2,603	2024	-	-	-	-	30,451	-
66	Community Svcs.	2014	Ford F-350 Pick-Up	1FD8X3F69EEB52828	88484	41,944	2,550	44,494	56,299	10	5,630	2024	-	-	-	-	65,862	-
TOTAL						61,944	3,122	65,066	82,329		8,233		-	-	-	-	96,313	-



POLICE DEPARTMENT REPLACEMENT SCHEDULE

Unit #	Division / Use	Model Year	Vehicle Description	VIN	License Plate	Vehicle Purchase Price	Additional Equipment Cost	Total Acquisition Cost	Current Replacement Cost	Life Cycle	Average Annual Cost	Target Replacement Year	2020	2021	2022	2023	2024	2025 to 2029
177	Police Admin	2009	Chevrolet Malibu	1G1ZG57B994173635	981WCF	20,721	1,500	22,221	31,899	13	2,454	2022	-	-	34,502	-	-	-
471	Police Admin	2013	Ford Taurus	1FAHP2D86DG210471	140EBK	20,875	9,700	30,575	27,470	8	3,434	2021	-	28,569	-	-	-	39,098
550	Police Patrol	2015	Ford Utility AWD Interceptor	1FM5K8AR8FGB41079	E3972	28,000	40,000	68,000	34,066	4	8,517	2020	51,500	-	-	-	39,852	46,622
551	Police Patrol	2017	Ford Utility AWD Interceptor	1FM5K8ARXHGB82722	E6587	28,912	40,000	68,912	35,846	4	8,962	2021	-	37,280	-	-	-	94,632
552	Police Patrol	2020	Ford Utility AWD Interceptor	1FM5K8AB0LGA41654	E2665	34,983	40,000	74,983	34,983	4	8,746	2024	-	-	-	-	40,925	47,877
553	Police Patrol	2016	Ford Utility AWD Interceptor	1FM5K8AR9GGB81057	E5940	29,000	60,000	89,000	33,926	4	8,482	2020	52,500	-	-	-	39,689	46,430
554	Police Patrol	2018	Ford Utility AWD Interceptor	1FM5K8B81JGA89842	E7248	30,338	40,000	70,338	32,814	4	8,204	2022	-	-	35,492	-	-	41,520
555	Police Patrol	2017	Ford Utility AWD Interceptor	1FM5K8AR1HGB82723	E6571	28,912	40,000	68,912	32,522	4	8,131	2021	-	33,823	-	-	-	85,857
556	Police Patrol	2020	Ford Utility AWD Interceptor	1FM5K8AB9LGA41653	E3259	34,983	40,000	74,983	34,983	4	8,746	2024	-	-	-	-	40,925	47,877
557	Police Patrol	2017	Ford Utility AWD Interceptor	1FM5K8AR3GHB82724	235	28,912	40,000	68,912	35,709	4	8,927	2021	-	37,137	-	-	-	94,271
558	Police Patrol	2016	Ford Utility AWD Interceptor	1FM5K8AR0GGB81058	E5938	29,000	60,000	89,000	33,926	4	8,482	2020	52,500	-	-	-	39,689	46,430
559	Police Patrol	2016	Ford Utility AWD Interceptor	1FM5K8AR2GGB81059	E5939	29,000	40,000	69,000	33,926	5	6,785	2021	-	35,283	-	-	-	42,927
9843	Police Admin	2018	Ford Explorer	1FM5K8B8AJGA89843	ACZ4357	30,978	3,500	34,478	33,506	8	4,188	2026	-	-	-	-	-	42,396
9844	Police Chief	2018	Ford Explorer	1FM5K8B81JGA89844	ACP5837	30,923	3,500	34,423	33,446	8	4,181	2026	-	-	-	-	-	42,320
888	Police Admin	2012	Ford Fusion	3FAHP0HA5CR222880	888THK	15,819	9,700	25,519	21,649	8	2,706	2020	37,200	-	-	-	-	29,628
5214	Police Admin	2019	Ford Explorer	1FM5K8B81KGA45214	889THK	30,361	10,200	40,561	31,575	6	5,263	2026	-	-	-	-	-	39,952
1354	Police Admin	2014	Ford Taurus	1FAHP2D86EG161354	482WJV	22,421	9,700	32,121	28,370	8	3,546	2022	-	-	30,685	-	-	-
3658	Police Admin	2015	Ford Taurus	1FAHP2D85FG133658	567JMM	18,844	9,700	28,544	22,927	8	2,866	2023	-	-	-	25,790	-	-
5535	Police Training	2012	Chrysler Grand Caravan	2C4RDGXCR225535	908-SDU	16,990	-	16,990	23,252	11	2,114	2023	-	-	-	26,155	-	-
6655	Police Admin	2017	Ford Explorer	1FM5K8B80HGC56655	AAB8121	29,080	11,681	40,761	34,939	8	4,367	2025	-	-	-	-	-	42,509
Cycle	Police Patrol	2016	HARLEY Electra Glide	1HD1FMM19GB658197	4578	-	-	-	-	3	-	2019	-	-	-	-	-	-
TOTAL						539,052	509,181	1,048,233	631,734		119,097		193,700	172,092	100,679	51,945	201,080	830,345



PUBLIC LANDS REPLACEMENT SCHEDULE

Unit #	Division / Use	Model Year	Vehicle Description	VIN / SERIAL NUMBER	License Plate	Vehicle Purchase Price	Additional Equipment Cost	Total Acquisition Cost	Current Replacement Cost	Life Cycle	Average Annual Cost	Target Replacement Year	2020	2021	2022	2023	2024	2025 to 2029
4	Public Lands Vehicle	2016	Ford F-150 Pick-Up	1FTNF1EGXGKE49670	93205	29,000	4,600	33,600	39,307	9	4,367	2025	-	-	-	-	-	47,823
6	Public Lands Vehicle	2013	Ford F-150 Pick-Up	1FTPF1ET1DKF11216	61188	29,000	5,200	34,200	45,005	9	5,001	2022	-	-	48,677	-	-	-
9	Public Lands Vehicle	2017	Ford F-150 4x4 Pick-Up w/Plow	1GCEK14Z28E252438	70696	35,037	3,074	38,111	42,870	9	4,763	2026	-	-	-	-	-	54,244
13	Public Lands Vehicle	2013	GMC K2500 Pick-Up	1GT0Z2CG0DZ139036	37772	24,155	2,200	26,355	34,681	9	3,853	2022	-	-	37,511	-	-	-
28	Public Lands Vehicle	2006	Vemeer BC 1000XL Brush Chipper	1VRY1119961006997	58907	32,000	775	32,775	56,756	15	3,784	2021	-	59,026	-	-	-	-
32	Public Lands Vehicle	2011	John Deere 4520 Tractor	LV4520H440747	N/A	28,000	4,500	32,500	46,258	20	2,313	2031	-	-	-	-	-	-
38	Public Lands Vehicle	2012	Ford F-250 Pick-Up	1FTBF2B6XCEA41196	53486	22,461	1,870	24,331	33,299	9	3,700	2021	-	34,631	-	-	-	-
40	Public Lands Vehicle	2019	Ford F-550 4x4 Dump Box	1FDUF5HT9KEE43678	73435	70,586	-	70,586	73,409	12	6,117	2031	-	-	-	-	-	-
41	Forestry Vehicle	2018	Ford F-150 4x4 Pick-UP	1FTNF1EG9JKE40448	99984	31,680	7,342	39,022	42,206	9	4,690	2027	-	-	-	-	-	55,540
47	Public Lands Vehicle	2016	Ford F-150 Pick-Up	1FTNF1EG1GKE49671	93204	29,000	2,900	31,900	37,318	9	4,146	2025	-	-	-	-	-	45,403
48	Public Lands Vehicle	2018	Ford F-150 4x4 Pick-Up	1FTNF1EG7JKE40447	C10007	31,680	4,742	36,422	39,394	12	3,283	2030	-	-	-	-	-	-
49	Public Lands Vehicle	2014	Ford F-550 Dump Box	1FDUF5HT0EEA17544	63705	43,000	4,200	47,200	59,723	12	4,977	2026	-	-	-	-	-	75,569
50	Public Lands Vehicle	2017	John Deere Gator XUV 625I	1M0625GSCGM12581	N/A	16,912	415	17,327	19,491	5	3,898	2022	-	-	21,081	-	-	25,649
51	Public Lands Vehicle	2017	Ford F-550 Dump Box	1FDUF5HT4HED13347	68222	50,591	10,274	60,865	68,465	12	5,705	2029	-	-	-	-	-	97,447
52	Public Lands Vehicle	2017	John Deere Gator XUV 625I	1M0625GSCGM12492	N/A	17,208	1,585	18,793	21,140	5	4,228	2022	-	-	22,865	-	-	27,819
53	Public Lands Vehicle	2007	Chevrolet 1500 Pick-Up	1GCEK14J37Z624972	73119	21,500	1,250	22,750	37,880	12	3,157	2020	38,500	-	-	-	-	-
56	Public Lands Vehicle	2017	Ford F-150 4x4 Pick-Up	1FTNF1EG4HKD03301	96172	30,552	4,777	35,329	39,740	9	4,416	2026	-	-	-	-	-	50,284
57	Public Lands Vehicle	2008	Chevrolet 2500 Pick-Up	1GCHK24K19E215017	75803	22,316	2,100	24,416	39,091	11	3,554	2020	38,500	-	-	-	-	-
59	Forestry Vehicle	2006	Ford F-550 Bucket Truck	1FDAF56P6EED52107	78709	50,000	7,700	57,700	99,918	15	6,661	2021	-	103,915	-	-	-	-
61	Forestry Vehicle	2018	Catepillar 259D Skid Loader	CAT0259DLFTL15781	N/A	59,885	1,455	61,340	66,345	5	13,269	2023	-	-	-	74,629	-	90,798
63	Public Lands Vehicle	2017	John Deere Gator XUV 825I	1M0825GECHEM130762	N/A	23,080	1,331	24,411	27,459	5	5,492	2022	-	-	29,700	-	-	36,134
72	Public Lands Vehicle	2012	Artic Cat Bearcat Snowmobile	4UF12SNW1CT103964	N/A	13,000	2,600	15,600	21,350	8	2,669	2021	-	22,204	-	-	-	30,388
T1	Public Lands Trailer	2016	K&K 6,000 lb Flat Bed Trailer	KK836FAQJ92001341	91749	2,612	350	2,962	3,465	12	289	2028	-	-	-	-	-	4,742
T2	Public Lands Trailer	2016	K&K 6,000 lb Flat Bed Trailer	KK836FAQJ92001339	91750	2,612	350	2,962	3,465	12	289	2028	-	-	-	-	-	4,742
T3	Public Lands Trailer	2016	K&K 7,000 lb Flat Bed Trailer	KK836FAQJ92001363	93334	3,725	350	4,075	4,767	12	397	2028	-	-	-	-	-	6,524
T4	Public Lands Trailer	2016	K&K 7,000 lb Flat Bed Trailer	KK836FAQJ92001361	93335	3,725	950	4,675	5,469	12	456	2028	-	-	-	-	-	7,485
T5	Public Lands Trailer	2008	Olympic 7,000 lb Trailer	1Z9BA18168V146043	76614	4,500	350	4,850	7,765	17	457	2025	-	-	-	-	-	9,447
T6	Public Lands Trailer	2002	Olympic 6,000 lb Trailer (Water Wagon)	1Z9BC16112V146021	61053	4,500	570	5,070	10,271	21	489	2023	-	5,070	-	11,553	-	-
T7	Public Lands Trailer	2003	Olympic 7,000 lb Trailer (Snowmobile)	1Z9BA26213V146011	63503	4,500	900	5,400	10,519	16	657	2019	-	-	-	-	-	-
T8	Public Lands Trailer	2012	K&K 7,000 lb Flat Bed Trailer	KK836FAQJ92001258	83739	4,500	350	4,850	6,638	12	553	2024	-	-	-	-	7,766	-
T9	Public Lands Trailer	2013	K&K 7,000 lb Flat Bed Trailer	KK836FAQJ92001268	84587	4,500	350	4,850	6,382	12	532	2025	-	-	-	-	-	7,765
T10	Public Lands Trailer	2014	K&K 12,000 lb Flat Bed Trailer (Skidsteer)	KK647VH2000221270	87027	6,500	845	7,345	9,294	10	929	2024	-	-	-	-	10,873	-
T11	Public Lands Trailer	2016	K&K 7,000 lb Flat Bed Trailer (Ball Diamond)	KK836FAQJ92001362	93333	3,725	1,750	5,475	6,405	10	641	2026	-	-	-	-	-	8,104
M1	Public Lands Mower	2016	John Deere 1575 Mower	1TC1575VKGSO2090	N/A	32,747	750	33,497	39,187	6	6,531	2022	-	-	42,385	-	-	53,630
M2	Public Lands Mower	2019	John Deere 1575 Mower	1TC1570VLS050052	N/A	34,845	11,829	46,674	48,541	6	8,090	2025	-	-	-	-	-	59,058
M3	Public Lands Mower	2016	John Deere 1575 Mower	1TC1575VGS020059	N/A	32,747	750	33,497	39,187	6	6,531	2022	-	-	42,385	-	-	53,630
M4	Public Lands Mower	2016	John Deere 1600 Turbo Mower	1TC1600TJGF400132	N/A	52,995	250	53,245	62,289	8	7,786	2024	-	-	-	-	72,869	-
M5	Public Lands Mower	2018	John Deere 1600 Turbo Mower	1TC1600TAJGS00110	N/A	54,771	1,445	56,216	60,803	8	7,600	2026	-	-	-	-	-	76,935
M6	Public Lands Mower	2013	John Deere 1600 Turbo Mower	1TC1600TJCT100148	N/A	50,479	250	50,729	66,756	8	8,345	2021	-	69,426	-	-	-	95,015
M7	Public Lands Mower	2017	Ferris IS2100Z Mower	2017764032	N/A	8,600	2,950	11,550	12,992	6	2,165	2023	-	-	-	14,614	-	18,492
71	Public Lands Equip.	2018	Smithco Ball Diamond Groomer	FX10177	N/A	19,663	403	20,066	21,703	6	3,617	2024	-	-	-	-	25,389	-
75	Public Lands Equip.	2016	Smithco Ball Diamond Groomer	13974	N/A	13,216	3,697	16,913	19,785	10	1,979	2026	-	-	-	-	-	25,034
76	Public Lands Vehicle	2019	Ford F-150 4x4 Pick-up	1FMSK8AB9LGA41654	N/A	34,983	-	34,983	36,382	9	4,042	2028	-	-	-	-	-	49,791
77	Public Lands Vehicle	2019	Ford F-150 4x4 Pick-up	1FMSK8AB9LGA41653	N/A	34,983	-	34,983	36,382	9	4,042	2028	-	-	-	-	-	49,791
TOTAL						1,126,071	104,329	1,230,400	1,509,552	170,462	170,462		77,000	289,202	244,604	100,797	116,897	1,167,283



PUBLIC WORKS REPLACEMENT SCHEDULE

Unit #	Division / Use	Model Year	Vehicle Description	VIN / SERIAL NUMBER	License Plate	Vehicle Purchase Price	Additional Equipment Cost	Total Acquisition Cost	Current Replacement Cost	Life Cycle	Average Annual Cost	Target Replacement Year	2020	2021	2022	2023	2024	2025 to 2029
1	Engineering	2019	Ford Transit Connect Van	NM0LE7E29K1400599		32,741	150	32,891	34,207	9	3,801	2028	-	-	-	-	-	46,815
5	Engineering	2013	Ford Taurus	1FAHP2MK1DG198077	E4368	10,000	849	10,849	14,277	9	1,586	2022	-	-	15,442	-	-	-
7	Streets Vehicle	2017	International 7400 Plow Truck	1HTWCSTR1HH741426	93748	101,878	69,890	171,768	193,216	13	14,863	2030	-	-	-	-	-	-
8	Mechanics	2016	Ford F-150 Super Crew	1FTFW1EG6GKE49673	93395	31,815	3,800	35,615	41,665	9	4,629	2025	-	-	-	-	-	50,692
11	Streets Vehicle	2012	International 7400 Plow Truck	1HTWDAZR2CJ597031	81940	83,189	59,163	142,352	194,819	13	14,986	2025	-	-	-	-	-	237,027
14	Streets Vehicle	2019	International 7400 Plow Truck	1HTWCTARXKH133226	99802	107,570	83,748	191,318	198,971	13	15,305	2032	-	-	-	-	-	-
15	Streets Vehicle	2017	International 4400 Brush Truck	1HTMKSTL2HH741425	93751	94,330	46,512	140,842	158,428	12	13,202	2029	-	-	-	-	-	225,492
16	Streets Vehicle	2013	Ford F-550 Dump Truck	1FDUF5HT9DEB46929	86337	39,094	21,800	60,894	80,132	12	6,678	2025	-	-	-	-	-	97,493
17	Streets Vehicle	2019	International 7400 Plow Truck	1HTWNTAT9KH160195	99700	212,322	10,806	223,128	232,053	12	19,338	2031	-	-	-	-	-	-
18	Streets Ops	2007	Ford Explorer XLT	1FMFU73837UB13086	98334	22,030	1,394	23,424	36,682	8	4,585	2020	43,000	-	-	-	-	50,202
20	Streets Vehicle	2019	Cat 930M Wheel Loader	CAT0930MCKTG05081	N/A	203,406	34,500	237,906	247,422	12	20,619	2031	-	-	-	-	-	-
21	Streets Vehicle	2018	Caterpillar 262D Skid Loader	CAT0262DJDTB07880	N/A	47,426	23,514	70,940	76,729	5	15,346	2023	-	-	-	86,310	-	105,009
22	Streets Vehicle	2017	Elgin Pelican Street Sweeper	NP41330	N/A	233,261	4,728	237,989	267,705	10	26,771	2027	-	-	-	-	-	352,282
24	Streets Vehicle	2004	TARCO Windy 400 Leaf Vac	LW1914A8514L02804	40149	28,983	6,500	35,483	66,459	19	3,498	2023	-	-	-	74,757	-	-
25	Streets Vehicle	1992	John Deere 2755 Tractor	L02755F758153	N/A	38,987	1,468	40,455	121,313	30	4,044	2022	-	-	131,212	-	-	-
27	Streets Vehicle	2016	Tarco Windy 400 Leaf Loader	1L92P141866499073	N/A	49,822	10,400	60,222	70,451	8	8,806	2024	-	-	-	-	82,418	-
33	Streets Vehicle	2012	International 7400 Plow Truck	1HTWDAZR2CJ597032	81941	83,189	59,163	142,352	194,819	13	14,986	2025	-	-	-	-	-	237,027
34	Streets Vehicle	2001	John Deere 6310 Tractor	L06310V306501	N/A	44,600	1,759	46,359	97,671	21	4,651	2022	-	-	105,641	-	-	-
35	Streets Vehicle	2018	Ford F-150 4x4 Pick-Up	1FTNF1EGXJKE50213	99969	31,007	6,132	37,139	40,170	9	4,463	2027	-	-	-	-	-	52,861
36	Streets Vehicle	2016	Ford F-150 Pick-Up	1FTNF1EG3GKE49672	93203	28,644	9,210	37,854	44,284	9	4,920	2025	-	-	-	-	-	53,878
37	Streets Vehicle	2020	International Harvester Plow Truck	3HAECTAT9LL858354	79381	220,269	-	220,269	220,269	12	18,356	2032	-	-	-	-	-	-
39	Streets Vehicle	2018	International 7400 Plow Truck	1HTWCSTXJH588048	97461	179,788	7,481	187,269	202,550	12	16,879	2030	-	-	-	-	-	-
43	Streets Vehicle	2018	Ford F-350	1FDRF3B61JEC93397	99615	41,486	10,981	52,467	56,748	9	6,305	2027	-	-	-	-	-	74,676
45	Streets Vehicle	2018	Vermeer 1800XL Brush Chipper	1VRY15ZJ1006769	98673	71,400	2,090	73,490	79,487	8	9,936	2026	-	-	-	-	-	100,576
46	Streets Vehicle	2017	Vermeer 1800XL Brush Chipper	1VRY151Z3H1006424	TBD	70,967	1,425	72,392	81,431	8	10,179	2025	-	-	-	-	-	99,073
60	Streets Vehicle	2007	Leeboy 1000T Paver	45558	N/A	52,000	850	52,850	87,999	13	6,769	2020	157,055	-	-	-	-	-
64	Streets Vehicle	2014	International 7400 Plow Truck	1HTWDAZR6EH767711	86210	88,492	66,746	155,238	196,426	13	15,110	2027	-	-	-	-	-	258,483
65	Mechanics	2012	Mitsubishi Fork Lift	AF13F31052	N/A	34,330	300	34,630	47,394	25	1,896	2037	-	-	-	-	-	-
70	Mechanics	2015	Sky Jack Scissor Lift	70027413	N/A	18,900	500	19,400	23,603	25	944	2040	-	-	-	-	-	-
73	Streets Vehicle	2015	Bomag 900-50 Vibratory Roller	861834071978	N/A	16,886	850	17,736	21,579	10	2,158	2025	-	-	-	-	-	26,254
80	Streets Equip.	2019	Graco Painter Power Unit	G18A262005007147	N/A	4,700	-	4,700	4,888	10	489	2030	-	-	-	-	-	-
81	Streets Equip.	2018	Graco Lazer Line Striper	B18B17K581000310	N/A	8,425	761	9,186	9,936	12	828	2030	-	-	-	-	-	-
82	Streets Equip.	2017	Graco Line Striper			11,001	1,546	12,547	14,114	10	1,411	2027	-	-	-	-	-	18,573
M10	Streets Equip.	2017	Rhino 3pt Ditch Bank Mower			10,590	1,000	11,590	13,037	8	1,630	2025	-	-	-	-	-	15,862
M11	Streets Equip.	2016	Woods 3pt Mower Deck			5,345	500	5,845	6,838	8	855	2024	-	-	-	-	7,999	-
T20	Streets Trailer	2008	Olympic 20,000 lb Paving	1Z9FA252X8V146026	76332	8,500	1,800	10,300	16,491	12	1,374	2020	16,000	-	-	-	-	-
T21	Streets Trailer	2019	K&K 7,000 lbs Trailer	KK836FAQJ92001552	77703	7,900	-	7,900	8,216	10	822	2029	-	-	-	-	-	11,694
T22	Streets Trailer	2017	Tilt Roller Trailer 7,000 lb			5,725	275	6,000	6,000	10	600	2027	-	-	-	-	-	7,896
T23	Streets Trailer	2018	K 140 Small Utility Trailer	KK836FAQJ92001532	N/A	4,900	940	5,840	4,000	10	400	2028	-	-	-	-	-	5,474
T24	Streets Trailer	2018	K&K 12,000 lb Trailer	KK647VHZ000221473	N/A	8,800	450	9,250	10,005	10	1,001	2028	-	-	-	-	-	13,693
TOTAL						2,394,698	553,981	2,948,679	3,522,484		305,018		216,055	-	252,295	161,067	90,417	2,141,032



TOURISM REPLACEMENT SCHEDULE

Unit #	Division / Use	Model Year	Vehicle Description	Vehicle Purchase Price	Additional Equipment Cost	Total Acquisition Cost	Current Replacement Cost	Life Cycle	Average Annual Cost	Target Replacement Year	2020	2021	2022	2023	2024	2025 to 2029
67	Tourism	2011	Ford Flex Sel	26,787	2,500	29,287	41,685	10	4,169	2021	-	43,352	-	-	-	-
			TOTAL	26,787	2,500	29,287	41,685		4,169		-	43,352	-	-	-	-



UTILITIES REPLACEMENT SCHEDULE

Unit #	Division / Use	Model Year	Vehicle Description	VIN	License Plate	Vehicle Purchase Price	Additional Equipment Cost	Total Acquisition Cost	Current Replacement Cost	Life Cycle	Average Annual Cost	Target Replacement Year	2020	2021	2022	2023	2024	2025 to 2029
3	Utility Vehicle	2012	International 7400 Vactor	HTWCAZR5CJ617128	82460	86,950	227,229	314,179	429,976	10	42,998	2022	-	-	465,062	-	-	-
10	Utility Vehicle	2018	Ford F-350 Utility Dump Box	1FDRF3B63JEC93403	C10269	42,363	12,826	55,189	59,692	8	7,462	2026	-	-	-	-	-	75,529
12	Utility Vehicle	2017	Ford F-350 Pick-Up	1FDRF3B67HED59414	96706	40,010	5,580	45,590	51,283	8	6,410	2025	-	-	-	-	-	62,394
23	Utility Equip.	2015	Sullair SU-185 Compressor	201509230038	N/A	20,404	1,300	21,704	26,406	20	1,320	2035	-	-	-	-	-	-
26	Utility Vehicle	2018	Ford F-550 4x4 Dump Truck	1FDUF5HT1JDA03779		71,754	6,584	78,338	84,730	10	8,473	2028	-	-	-	-	-	115,959
29	Utility Vehicle	2016	Ford F-350 Pick-Up	1FDRF3B6XGEC85582	51464	28,000	17,000	45,000	52,644	8	6,581	2024	-	-	-	-	61,586	-
30	Utility Vehicle	2016	Cat 262D XPS Skid Loader	CAT0262DCDTB05127	N/A	48,500	500	49,000	57,323	8	7,165	2024	-	-	-	-	67,060	-
31	Utility Vehicle	2013	Ford F-250 Pick-Up	1FDBF2B69DEB52836	15008	22,113	13,762	35,875	47,209	8	5,901	2021	-	49,097	-	-	-	67,193
42	Utility Vehicle	2015	Ford F-350 Pick-Up	1FDRF3B65FEB06976	89385	37,061	7,563	44,624	54,292	8	6,787	2023	-	-	-	61,071	-	-
44	Utility Vehicle	2016	Ford F-350 Pick-Up	1FDRF3B67GEB32982	65811	26,171	16,250	42,421	49,627	8	6,203	2024	-	-	-	-	58,057	-
54	Utility Equip.	2008	Baldor TS80 Generator	4TCSV10687H611366	N/A	28,000	900	28,900	46,270	25	1,851	2033	-	-	-	-	-	-
55	Utility Equip.	1998	Power Guard TS75 Generator	1T9A11320WW309195	N/A	23,000	1,200	24,200	57,352	25	2,294	2023	-	-	-	64,513	-	-
58	Utility Vehicle	2019	Ford F-350 4x4 w/Utility Box	1FDRF3B6XKEE88223	79790	52,457	-	52,457	54,555	8	6,819	2027	-	-	-	-	-	71,791
62	Utility Vehicle	2013	Ford Escape SUV	1FMCU9GX5DUB16474	84658	23,320	900	24,220	31,872	10	3,187	2023	-	-	-	35,852	-	-
74	Utility Vehicle	2015	Lincoln Water Thawing Machine	5DLBU101010FH007410	93336	25,000	1,500	26,500	32,241	25	1,290	2040	-	-	-	-	-	-
SB11	Utility Equip.	2016	CAT Snow Blower 85" SR321	SWX00704	N/A	7,850	200	8,050	9,417	8	1,177	2024	-	-	-	-	11,017	-
T30	Utility Trailer	2018	K&K 12,000 lb Trailer	KK647VHZ0000221483	98335	8,800	950	9,750	10,546	10	1,055	2028	-	-	-	-	-	14,433
T31	Utility Trailer	2016	K&K K-140 6,000 lb Trailer	KK836FAQJ92001375	44237	4,525	625	5,150	6,025	10	603	2026	-	-	-	-	-	7,624
TOTAL								596,278	314,869	911,147	1,161,460		-	49,097	465,062	161,436	197,719	414,922



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

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Approved</u>	<u>2019</u> <u>Projected</u>	<u>2020</u> <u>Approved</u>
REVENUES				
Tax Increment	\$ 9,225,021	\$ 9,400,000	\$ 8,898,277	\$ 11,115,000
Greenway Assessments	354,060	177,030	177,030	-
Special Assessment Interest	37,176	24,784	24,784	-
Exempt Computer Aid	342,311	342,311	350,595	350,595
Exempt Personal Property Aid	-	335,888	335,888	335,888
Other Revenues	64,365	-	-	1,000,000
Investment and Interest Income	77,339	20,000	75,000	50,000
Total Revenues	\$ 10,100,272	\$ 10,300,013	\$ 9,861,574	\$ 12,851,483
EXPENDITURES				
General				
Administration	3,500	15,000	15,000	15,000
Planning	138,677	200,000	185,000	200,000
Engineering	62,750	50,000	50,000	50,000
GIS	21,375	30,000	30,000	35,000
Legal	43,299	75,000	75,000	75,000
Contribution to CDA	-	65,000	65,000	70,000
TID Cost Recovery	1,376,530	1,276,530	1,276,530	1,176,530
Debt Service				
Principal	1,920,000	1,965,000	1,965,000	1,655,000
Interest	178,319	127,232	127,232	67,563
Debt Issuance Costs	-	-	-	-
Capital Outlay & Incentives				
Capital Projects	2,090,773	5,284,350	3,065,440	9,753,000
Developer Payments	2,580,486	3,295,376	3,350,751	3,470,820
Total Expenditures	\$ 8,415,709	\$ 12,383,488	\$ 10,204,953	\$ 16,567,913
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	1,684,563	(2,083,475)	(343,379)	(3,716,430)
FUND BALANCE				
Beginning Fund Balance	\$ 10,520,814	\$ 12,205,377	\$ 12,205,377	\$ 11,861,998
Ending Fund Balance	12,205,377	10,121,902	11,861,998	8,145,568
Less Advances to Other Funds	(6,823,289)	(4,193,289)	(4,193,289)	(4,193,289)
NET AVAILABLE FUND BALANCE	\$ 5,382,088	\$ 5,928,613	\$ 7,668,709	\$ 3,952,279



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

2020 TIF DISTRICT #3 POTENTIAL CAPITAL PROJECTS

Downtown Plaza Development	\$	1,500,000
University Avenue & Cayuga Court Crosswalk		90,000
Parmenter Street Reconstruction Design		-
Pleasant View Road Reconstruction (Design & Land Acquisition)		5,863,000
<u>Other Capital Projects</u>		<u>2,300,000</u>
TOTAL	\$	9,753,000



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

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Approved</u>	<u>2019</u> <u>Projected</u>	<u>2020</u> <u>Approved</u>
REVENUES				
Tax Increment	\$ 813,851	\$ 880,000	\$ 831,801	\$ 1,350,000
Exempt Computer Aid	20,215	20,215	20,704	20,704
Exempt Personal Property Aid	-	30,670	30,670	30,670
Grant Revenues	172,250	-	-	-
Rental Income	63,241	-	45,966	-
Other Revenues	27,294	25,000	47,739	25,000
Investment and Interest Income	14,068	-	500	-
Total Revenues	\$ 1,110,919	\$ 955,885	\$ 977,380	\$ 1,426,374
EXPENDITURES				
General				
Administration	150	150	150	150
Planning	60,121	50,000	35,000	35,000
Engineering	25,695	25,000	25,000	25,000
Legal	46,265	25,000	25,000	25,000
Debt Service				
Principal	361,963	370,224	370,224	373,418
Interest	212,515	258,178	271,268	258,168
Issuance Costs	-	-	-	-
Capital Outlay & Incentives				
Capital Projects	3,450,790	1,500,000	254,890	1,207,110
Developer Payments	1,537,684	133,968	113,868	145,484
Total Expenditures	\$ 5,695,183	\$ 2,362,520	\$ 1,095,400	\$ 2,069,330
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	2,630,000	-
Other Transfers In (Out)	-	-	-	-
Total Other Sources (Uses)	1,500,000	2,630,000	2,630,000	-
NET CHANGE IN FUND BALANCE	(3,084,264)	1,223,365	2,511,980	(642,956)
FUND BALANCE				
Beginning Fund Balance	\$ (794,423)	\$ (3,878,687)	\$ (3,878,687)	\$ (1,366,707)
Ending Fund Balance	(3,878,687)	(2,655,322)	(1,366,707)	(2,009,663)
Plus Advances from Other Funds	4,678,999	2,048,999	2,048,999	2,048,999
NET AVAILABLE FUNDS	\$ 800,312	\$ (606,323)	\$ 682,292	\$ 39,336

2020 TIF DISTRICT #5 CAPITAL PROJECTS

Northeast Middleton Trail Connector	\$ 1,207,110
Other Miscellaneous Projects	-
TOTAL	\$ 1,207,110



2020 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

Issue	Purpose	Maturity Year	Callable	Original Amount	Balance at 12/31/19
2010 Taxable GO Bonds (BAB)	Police Station	2029	9/1/2020	10,110,000	545,000
2010 GO Refunding Bonds	TID #3	2020	9/1/2018	4,625,000	630,000
2010 Taxable GO Ref Bonds	TID #3	2020	9/1/2018	6,580,000	855,000
2012 GO Promissory Notes	Capital	2020	No	2,015,000	270,000
2012 GO Promissory Notes	Capital/TID #3	2022	9/1/2020	4,500,000	1,540,000
2012 Taxable GO Notes	TID #5	2032	9/1/2022	5,110,000	4,285,000
2013 GO Promissory Notes	Capital/MOC	2023	2/1/2021	4,000,000	1,995,000
2014 GO Promissory Notes	Capital	2022	2/1/2020	2,000,000	775,000
2015 GO Refunding Bonds	MOC	2032	9/1/2025	6,500,000	6,500,000
2015 GO Promissory Notes	Capital	2023	2/1/2021	3,000,000	1,745,000
2016 State Trust Fund Loan	TID #5	2034	Yes	2,100,000	1,839,202
2016 GO Refunding Bonds	Fire & EMS	2027	2/1/2024	3,900,000	3,440,000
2017 GO Notes	Capital	2027	3/1/2025	4,000,000	3,245,000
2018 State Trust Fund Loan	TID #5	2035	Yes	1,500,000	1,500,000
2018 GO Notes	Capital	2026	3/1/2024	3,500,000	3,075,000
2019 GO Notes	Capital	2027	3/1/2025	3,500,000	3,490,000
2019 GO Refunding Notes	Police Station	2029	9/1/2026	5,560,000	5,560,000
2019 State Trust Fund Loan	Flood Recovery	2024	Yes	590,000	590,000
TOTAL				73,090,000	41,879,202

Legal Debt Limit

2019 Total Equalized Valuation as Certified by WI Dept. of Revenue	\$ 3,829,510,100
<u>Legal Debt Limit as Percentage of Equalized Valuation</u>	<u>5%</u>
Allowable Debt Limit as of 12/31/2019	\$ 191,475,505
General Obligation Debt Outstanding as of 12/31/2019	\$ 41,879,202
Available Debt Capacity Under Legal Limit	\$ 149,596,303

Percent of Legal Debt Limit Incurred 21.9%



2020 City of Middleton Budget

General Debt Service Budget Summary (Fund 300)

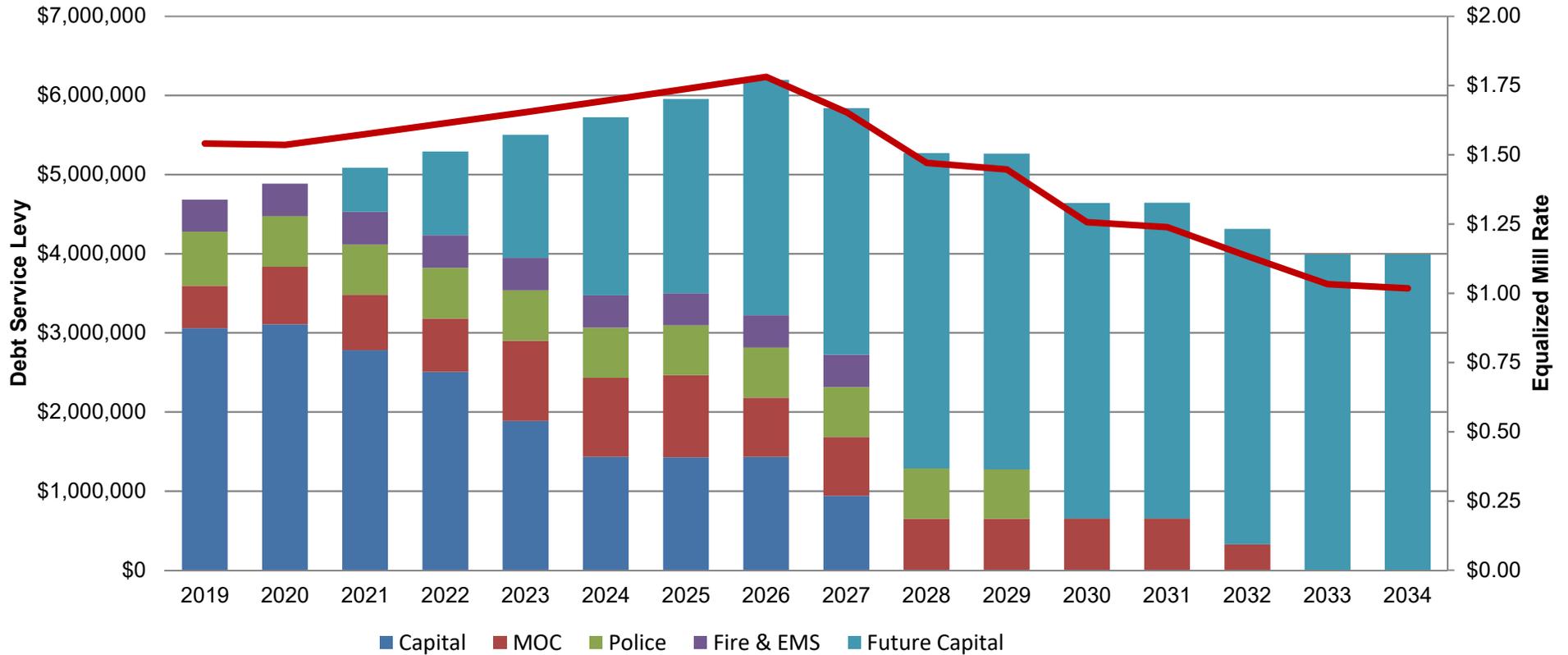
	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Projected</u>	<u>2020</u> <u>Approved</u>
REVENUES				
Property Taxes	\$ 4,491,953	\$ 4,682,218	\$ 4,682,218	\$ 4,885,000
BAB Interest Subsidy	125,398	117,863	118,749	29,468
Interest	794	-	-	-
Total Revenues	\$ 4,618,145	\$ 4,800,081	\$ 4,800,967	\$ 4,914,468
EXPENDITURES				
Principal - General	3,780,000	3,980,000	3,980,000	4,265,000
Principal - Refunding	-	-	6,001,542	-
Interest - General	1,031,560	1,006,123	1,035,837	851,799
Paying Agent & Fiscal Charges	7,525	10,000	7,500	8,000
Issuance Costs & Fiscal Charges	67,898	-	173,361	-
Total Expenditures	\$ 4,886,983	\$ 4,996,123	\$ 11,198,240	\$ 5,124,799
Excess (deficiency) of revenues over expenditures	\$ (268,838)	\$ (196,042)	\$ (6,397,273)	(210,331)
OTHER FINANCING SOURCES (USES)				
Long-term debt issues	1,437	-	5,560,434	-
Premium on debt issued	142,164	-	751,978	-
Refunding payment to escrow	-	-	-	-
Transfer from Impact Fee Funds	150,000	150,000	150,000	145,000
Operating transfers in/(out)	-	-	-	-
Total Other Financing Sources (Uses)	293,601	150,000	6,462,412	145,000
Excess (Deficit) of Sources vs. Uses of Funds	24,763	(46,042)	65,139	(65,331)
FUND BALANCE				
Beginning of Year	\$ 43,615	\$ 68,378	\$ 68,378	\$ 133,517
End of Year	\$ 68,378	\$ 22,336	\$ 133,517	\$ 68,186



2020 DEBT SERVICE PAYMENTS BY ISSUE AND CATEGORY

Issue	Purpose	Original Amount	Balance at 12/31/19	Maturity Year	Callable	General Debt			TID #3			TID #5		
						Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2010 Taxable GO Ref Bds (BAB)	Police Station	10,110,000	545,000	2029	9/1/2020	545,000	25,070	570,070	-	-	-	-	-	-
2010 GO Refunding Bonds	TID #3	4,625,000	630,000	2020	9/1/2018	-	-	-	630,000	25,200	655,200	-	-	-
2010 Taxable GO Ref Bonds	TID #3	6,580,000	855,000	2020	9/1/2018	-	-	-	855,000	32,063	887,063	-	-	-
2012 GO Promissory Notes	Capital	2,015,000	270,000	2020	No	270,000	6,075	276,075	-	-	-	-	-	-
2012 GO Promissory Notes	Capital/TID #3	4,500,000	1,540,000	2022	9/1/2020	335,000	20,500	355,500	170,000	6,900	176,900	-	-	-
2012 Taxable GO Notes	TID #5	5,110,000	4,285,000	2032	9/1/2022	-	-	-	-	-	-	280,000	128,845	408,845
2013 GO Promissory Notes	Capital/MOC	4,000,000	1,995,000	2023	2/1/2021	555,000	51,525	606,525	-	-	-	-	-	-
2014 GO Promissory Notes	Capital	2,000,000	775,000	2022	2/1/2020	250,000	18,250	268,250	-	-	-	-	-	-
2015 GO Refunding Bonds	MOC	6,500,000	6,500,000	2032	9/1/2025	200,000	186,850	386,850	-	-	-	-	-	-
2015 GO Promissory Notes	Capital	3,000,000	1,745,000	2023	2/1/2021	425,000	30,650	455,650	-	-	-	-	-	-
2016 State Trust Fund Loan	TID #5	2,100,000	1,839,202	2034	Yes	-	-	-	-	-	-	93,418	69,159	162,577
2016 GO Refunding Bonds	Fire & EMS	3,900,000	3,440,000	2027	45323	400,000	64,800	464,800	-	-	-	-	-	-
2017 GO Notes	Capital	4,000,000	3,245,000	2027	3/1/2025	370,000	82,300	452,300	-	-	-	-	-	-
2018 State Trust Fund Loan	TID #5	1,500,000	1,500,000	2035	Yes	-	-	-	-	-	-	-	60,164	60,164
2018 GO Notes	Capital	3,500,000	3,075,000	2026	3/1/2024	400,000	99,400	499,400	-	-	-	-	-	-
2019 GO Notes	Capital	3,490,000	3,490,000	2027	3/1/2025	480,000	110,350	590,350	-	-	-	-	-	-
2019 GO Refunding Notes	Police Station	5,560,000	5,560,000	2029	9/1/2026	35,000	156,029	191,029	-	-	-	-	-	-
2019 State Trust Fund Loan	Flood Recovery	590,000	590,000	2024	Yes	-	-	-	-	-	-	-	-	-
TOTAL	TOTAL	73,080,000	41,879,202			\$ 4,265,000	\$ 851,799	\$ 5,116,799	\$ 1,655,000	\$ 64,163	\$ 1,719,163	\$ 373,418	\$ 258,168	\$ 631,586

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



Budget Year	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Debt Service Levy	\$4.68 M	\$4.89 M	\$5.08 M	\$5.29 M	\$5.5 M	\$5.72 M	\$5.95 M	\$6.19 M	\$5.84 M	\$5.27 M	\$5.26 M	\$4.64 M
Debt Service Mill Rate	\$ 1.54	\$ 1.54	\$ 1.57	\$ 1.61	\$ 1.65	\$ 1.70	\$ 1.74	\$ 1.78	\$ 1.65	\$ 1.47	\$ 1.45	\$ 1.26

Assumptions

- * \$3.5 million of annual general capital borrowing 2020-2029
- * 8 year term for general capital borrowing at 3.0% average interest rate
- * 1.5% annual non-TID equalized value growth



2020 City of Middleton Budget

WATER UTILITY BUDGET SUMMARY

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATING REVENUES							
WATER SALES REVENUE	2,834,277	2,579,779	2,949,126	2,949,126	2,949,126	2,949,126	2,949,126
MISCELLANEOUS REVENUES	127,000	109,348	127,000	127,000	127,000	127,000	127,000
TOTAL	2,961,277	2,689,127	3,076,126	3,076,126	3,076,126	3,076,126	3,076,126
OPERATING EXPENSES							
SOURCE OF SUPPLY	55,616	53,806	57,494	57,494	58,078	58,078	58,087
PUMPING	258,069	241,319	275,047	275,047	275,677	275,677	275,677
WATER TREATMENT	84,694	44,189	68,681	68,681	67,702	67,702	67,702
TRANSMISSION & DISTRIBUTION	315,107	346,664	385,416	385,416	385,293	385,293	385,293
CUSTOMER ACCOUNT	12,500	60,054	12,500	37,879	12,500	12,500	12,500
ADMINISTRATION & GENERAL	544,686	562,639	536,203	536,203	551,748	551,748	552,098
TOTAL	1,270,672	1,308,671	1,335,341	1,360,720	1,350,998	1,350,998	1,351,357
DEPRECIATION/TAXES/OTHER							
DEPRECIATION	572,000	614,696	572,000	572,000	572,000	572,000	572,000
TOTAL	572,000	614,696	572,000	572,000	572,000	572,000	572,000
NET OPERATING INCOME	1,118,605	765,760	1,168,785	1,143,406	1,153,128	1,153,128	1,152,769
NON-OPERATING REVENUE/EXPENSE							
INVESTMENT INCOME	5,000	50,646	5,000	30,000	25,000	25,000	25,000
MISC NONOPERATING INCOME	-	10,340	-	-	-	-	-
INTEREST EXPENSE	-	-	-	-	-	-	-
TOTAL	5,000	60,986	5,000	30,000	25,000	25,000	25,000
NET INCOME (LOSS)	1,123,605	826,746	1,173,785	1,173,406	1,178,128	1,178,128	1,177,769
CAPITAL CONTRIBUTIONS & TRANSFERS							
CAPITAL CONTRIBUTIONS	-	57,149	-	-	-	-	-
TRANSFER IN	-	14,741	-	-	-	-	-
TRANSFER OUT (PILOT)	(565,000)	(454,670)	(565,000)	(565,000)	(565,000)	(565,000)	(565,000)
TOTAL	(565,000)	(382,780)	(565,000)	(565,000)	(565,000)	(565,000)	(565,000)
CHANGE IN NET POSITION	558,605	443,966	608,785	608,406	613,128	613,128	612,769
BEGINNING NET POSITION		24,979,433		25,423,399	26,031,805	26,031,805	26,031,805
ENDING NET POSITION		25,423,399		26,031,805	26,644,933	26,644,933	26,644,574
CASH FLOW ADJUSTMENTS							
PLUS:							
DEPRECIATION		614,696		572,000	572,000	572,000	572,000
CHANGE IN FUTURE PENSION LIABILITY		21,047		-	-	-	-
OTHER ACCRUAL ADJUSTMENTS		46,933		-	-	-	-
LESS:							
CAPITAL CONTRIBUTIONS		50,688		-	-	-	-
OTHER ACCRUAL ADJUSTMENTS		-		-	-	-	-
ACQUISITION OF CAPITAL ASSETS		(691,967)		(1,572,500)	(1,525,000)	(1,525,000)	(1,525,000)
NET CHANGE IN CASH		485,363		(392,094)	(339,872)	(339,872)	(340,231)



2020 City of Middleton Budget

WATER UTILITY REVENUES

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	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	966,960	1,091,548	1,091,548	1,091,548	1,091,548	1,091,548
610-4612-00 METERED SALES-COMMERCIAL	724,368	528,800	746,099	746,099	746,099	746,099	746,099
610-4613-00 METERED SALES-INDUSTRIAL	159,361	142,467	164,142	164,142	164,142	164,142	164,142
610-4614-00 METERED SALES - MULTI FAMILY	289,747	315,851	298,439	298,439	298,439	298,439	298,439
610-4620-00 PRIVATE FIRE PROTECTION	108,655	91,038	108,655	108,655	108,655	108,655	108,655
610-4630-00 PUBLIC FIRE PROTECTION	437,391	485,243	485,243	485,243	485,243	485,243	485,243
610-4640-00 OTHER SALES TO PUBLIC AUTHORIT	55,000	49,420	55,000	55,000	55,000	55,000	55,000
TOTAL	2,834,277	2,579,779	2,949,126	2,949,126	2,949,126	2,949,126	2,949,126
MISCELLANEOUS REVENUES							
610-4701-00 FORFEITED DISCOUNTS	4,000	7,700	4,000	4,000	4,000	4,000	4,000
610-4710-00 MISC SERVICE REVENUE	5,000	6,694	5,000	5,000	5,000	5,000	5,000
610-4720-00 RENT FROM WATER PROPERTY	105,000	94,714	105,000	105,000	105,000	105,000	105,000
610-4740-00 OTHER OPERATING REVENUE	5,000	9,240	5,000	5,000	5,000	5,000	5,000
610-4790-00 TRANSFER IN	-	14,741	-	-	-	-	-
TOTAL	119,000	133,090	119,000	119,000	119,000	119,000	119,000
INTEREST & OTHER FINANCING SOURCES							
610-4210-00 CONTRIBUTIONS IN AID OF CONSTU	-	57,149	-	-	-	-	-
610-4210-01 CAPITAL CONTRIBUTED BY MUNI	-	-	-	-	-	-	-
610-4250-00 AMORTIZATION OF PSC LIABILITY	-	-	-	-	-	-	-
610-4290-00 INTEREST & DIVIDEND INCOME	5,000	50,646	5,000	30,000	25,000	25,000	25,000
610-4290-03 CREDIT CARD REBATE PROGRAM	5,000	8,676	5,000	5,000	5,000	5,000	5,000
610-4291-00 MISCELLANEOUS INCOME	3,000	1,664	3,000	3,000	3,000	3,000	3,000
TOTAL	13,000	118,135	13,000	38,000	33,000	33,000	33,000
TOTAL WATER UTILITY REVENUES	2,966,277	2,831,004	3,081,126	3,106,126	3,101,126	3,101,126	3,101,126



2020 City of Middleton Budget

WATER UTILITY EXPENSES

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
SOURCE OF SUPPLY								
WAGES								
610-6160-110	SALARIES-FULL-TIME (601)	38,682	23,817	32,311	32,311	33,742	33,742	33,742
610-6160-117	OVERTIME	-	-	-	-	-	-	-
610-6160-135	LONGEVITY	8,281	-	11,826	11,826	11,359	11,359	11,368
610-6160-198	PENSION EXPENSE	-	21,047	-	-	-	-	-
	TOTAL	46,963	44,864	44,137	44,137	45,101	45,101	45,110
PERSONNEL BENEFITS								
610-6160-192	RETIREMENT	-	-	2,471	2,471	2,333	2,333	2,333
610-6160-193	FICA	653	1,777	2,886	2,886	2,644	2,644	2,644
	TOTAL	653	1,777	5,357	5,357	4,977	4,977	4,977
OPERATING EXPENSES								
610-6160-220	SUPPLIES & EXPENSES (603)	7,000	5,164	7,000	7,000	7,000	7,000	7,000
610-6160-410	MAINTENANCE (617): PPE	1,000	2,001	1,000	1,000	1,000	1,000	1,000
	TOTAL	8,000	7,165	8,000	8,000	8,000	8,000	8,000
TOTAL SOURCE OF SUPPLY		55,616	53,806	57,494	57,494	58,078	58,078	58,087
PUMPING								
WAGES								
610-6162-110	SALARIES-FULL-TIME (624)	6,569	5,749	11,831	11,831	12,355	12,355	12,355
610-6162-117	OVERTIME	-	-	-	-	-	-	-
	TOTAL	6,569	5,749	11,831	11,831	12,355	12,355	12,355
PERSONNEL BENEFITS								
610-6162-192	RETIREMENT	-	-	792	792	854	854	854
610-6162-193	FICA	-	425	924	924	968	968	968
	TOTAL	-	425	1,716	1,716	1,822	1,822	1,822
OPERATING EXPENSES								
610-6162-210	PURCHASED POWER (623)	245,000	219,024	245,000	245,000	245,000	245,000	245,000
610-6162-220	SUPPLIES & EXPENSES (626)	1,500	11,064	11,500	11,500	11,500	11,500	11,500
610-6162-410	MAINTENANCE (633)	5,000	5,057	5,000	5,000	5,000	5,000	5,000
	TOTAL	251,500	235,145	261,500	261,500	261,500	261,500	261,500
TOTAL PUMPING		258,069	241,319	275,047	275,047	275,677	275,677	275,677



2020 City of Middleton Budget

WATER UTILITY EXPENSES

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WATER TREATMENT								
WAGES								
610-6163-110	SALARIES-FULL-TIME (642)	27,194	2,841	9,765	9,765	10,198	10,198	10,198
610-6163-117	OVERTIME	-	-	-	-	-	-	-
	TOTAL	27,194	2,841	9,765	9,765	10,198	10,198	10,198
PERSONNEL BENEFITS								
610-6163-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
610-6163-192	RETIREMENT	-	-	653	653	705	705	705
610-6163-193	FICA	-	198	763	763	799	799	799
610-6163-194	HEALTH INSURANCE	-	-	-	-	-	-	-
610-6163-195	DENTAL INSURANCE	-	-	-	-	-	-	-
	TOTAL	-	198	1,416	1,416	1,504	1,504	1,504
OPERATING EXPENSES								
610-6163-220	SUPPLIES & EXPENSES (643)	20,000	9,585	20,000	20,000	20,000	20,000	20,000
610-6163-230	CHEMICALS (641)	30,000	30,661	30,000	30,000	30,000	30,000	30,000
610-6163-410	MAINTENANCE (652)	7,500	904	7,500	7,500	6,000	6,000	6,000
	TOTAL	57,500	41,150	57,500	57,500	56,000	56,000	56,000
TOTAL WATER TREATMENT		84,694	44,189	68,681	68,681	67,702	67,702	67,702
TRANSMISSION & DISTRIBUTION								
WAGES								
610-6164-110	SALARIES-FULL-TIME (660)	-	-	22,737	22,737	23,744	23,744	23,744
610-6164-111	LABOR RES. & STANDPIPE (661)	22,232	3,197	25,804	25,804	26,947	26,947	26,947
610-6164-112	LABOR - MAINS (662)	57,217	44,487	71,046	71,046	69,255	69,255	69,255
610-6164-113	LABOR - SERVICES (662)	23,368	40,581	29,304	29,304	30,602	30,602	30,602
610-6164-114	LABOR - METERS (663)	16,420	42,326	4,458	4,458	4,656	4,656	4,656
610-6164-115	LABOR - HYDRANTS (662)	15,870	4,402	9,009	9,009	9,408	9,408	9,408
610-6164-117	OVERTIME	10,000	-	10,200	10,200	10,404	10,404	10,404
	TOTAL	145,107	134,993	172,558	172,558	175,016	175,016	175,016
PERSONNEL BENEFITS								
610-6164-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
610-6164-192	RETIREMENT	-	-	10,544	10,544	11,380	11,380	11,380
610-6164-193	FICA	-	10,032	12,314	12,314	12,897	12,897	12,897
610-6164-194	HEALTH INSURANCE	-	-	-	-	-	-	-
610-6164-195	DENTAL INSURANCE	-	-	-	-	-	-	-
	TOTAL	-	10,032	22,858	22,858	24,277	24,277	24,277
OPERATING EXPENSES								
610-6164-220	SUPPLIES & EXPENSES (665)	40,000	41,596	40,000	40,000	40,000	40,000	40,000
610-6164-410	MAINT (DO NOT USE)	-	-	-	-	-	-	-
610-6164-411	MAINT RES. & STANDPIPE (672)	5,000	112	5,000	5,000	5,000	5,000	5,000
610-6164-412	MAINT - MAINS (673)	65,000	102,627	75,000	75,000	75,000	75,000	75,000
610-6164-413	MAINT - SERVICES (675)	15,000	13,543	15,000	15,000	15,000	15,000	15,000
610-6164-414	MAINT - METERS (676)	15,000	20,921	25,000	25,000	25,000	25,000	25,000
610-6164-415	MAINT - HYDRANTS (677)	30,000	22,841	30,000	30,000	26,000	26,000	26,000
	TOTAL	170,000	201,639	190,000	190,000	186,000	186,000	186,000
TOTAL TRANSMISSION & DISTRIBUTION		315,107	346,664	385,416	385,416	385,293	385,293	385,293



2020 City of Middleton Budget

WATER UTILITY EXPENSES

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
CUSTOMER ACCOUNT EXPENSE								
WAGES								
610-6190-110	SALARIES-FULL-TIME (901)	-	-	-	-	-	-	-
610-6190-111	SALARIES-FULL-TIME CREW (902)	-	14,718	-	6,318	-	-	-
610-6190-117	OVERTIME	-	-	-	-	-	-	-
610-6190-130	ACCTG & CLTG LABOR (903)	-	29,228	-	18,872	-	-	-
	TOTAL	-	43,946	-	25,190	-	-	-
PERSONNEL BENEFITS								
610-6190-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
610-6190-192	RETIREMENT	-	(3,550)	-	(1,706)	-	-	-
610-6190-193	FICA	-	3,258	-	1,895	-	-	-
610-6190-194	HEALTH INSURANCE	-	-	-	-	-	-	-
610-6190-195	DENTAL INSURANCE	-	-	-	-	-	-	-
	TOTAL	-	(293)	-	189	-	-	-
OPERATING EXPENSES								
610-6190-220	SUPPLIES & EXPENSES (905)	12,500	16,401	12,500	12,500	12,500	12,500	12,500
610-6190-221	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-
	TOTAL	12,500	16,401	12,500	12,500	12,500	12,500	12,500
TOTAL CUSTOMER ACCOUNT EXPENSE		12,500	60,054	12,500	37,879	12,500	12,500	12,500

ADMINISTRATIVE & GENERAL

WAGES								
610-6192-110	SALARIES-FULL-TIME (920)	166,472	137,737	170,674	170,674	176,749	176,749	177,054
610-6192-111	SALARIES-SEASONAL	6,000	120	6,000	6,000	6,000	6,000	6,000
610-6192-117	OVERTIME	-	31,433	-	-	-	-	-
610-6192-135	LONGEVITY	-	6,917	-	-	-	-	-
	TOTAL	172,472	176,207	176,674	176,674	182,749	182,749	183,054
PERSONNEL BENEFITS								
610-6192-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
610-6192-192	RETIREMENT (926)	25,400	39,317	11,543	11,543	12,337	12,337	12,358
610-6192-193	FICA	28,862	13,462	13,481	13,481	13,982	13,982	14,006
610-6192-194	HEALTH INSURANCE (926)	73,047	82,909	82,404	82,404	81,221	81,221	81,221
610-6192-195	DENTAL INSURANCE (926)	7,905	9,201	9,201	9,201	8,759	8,759	8,759
610-6192-199	EMPLOYEE HEALTH CONTRIB.(1%)	-	-	-	-	-	-	-
	TOTAL	135,214	144,889	116,629	116,629	116,299	116,299	116,344
OPERATING EXPENSES								
610-6192-210	OFFICE SUPPLIES (921)	6,500	6,888	6,500	6,500	12,000	12,000	12,000
610-6192-222	INSURANCE	30,000	30,000	35,900	35,900	40,200	40,200	40,200
610-6192-223	INJURIES & DAMAGES	-	-	-	-	-	-	-
610-6192-224	REGULATORY COMM. EXP (928)	3,000	2,745	3,000	3,000	3,000	3,000	3,000
610-6192-310	OUTSIDE SERVICES (923)	40,000	28,119	40,000	40,000	40,000	40,000	40,000
610-6192-320	TRANSPORTATION EXPENSES (930)	40,000	67,787	40,000	40,000	40,000	40,000	40,000
610-6192-410	MAINT - GENERAL PLANT (932)	3,000	1,298	3,000	3,000	3,000	3,000	3,000
610-6192-490	MISC GENERAL EXPENSES (930)	7,000	4,663	7,000	7,000	7,000	7,000	7,000
610-6192-990	GEN FUND COST RECOVERY	67,500	67,500	67,500	67,500	67,500	67,500	67,500
610-6192-991	RESIDENT TOILET REBATE (906)	5,000	4,169	20,000	20,000	20,000	20,000	20,000
610-6192-992	COMM WATER AUDIT REBATE (906)	35,000	32,900	20,000	20,000	20,000	20,000	20,000
610-6192-998	PERSONNEL CONTINGENCY	-	-	-	-	-	-	-
	TOTAL	237,000	246,069	242,900	242,900	252,700	252,700	252,700
TOTAL ADMINISTRATIVE & GENERAL		544,686	567,164	536,203	536,203	551,748	551,748	552,098



2020 City of Middleton Budget

WATER UTILITY EXPENSES

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OTHER EXPENSES							
DEPRECIATION & TAXES							
610-4020-990	DEPRECIATION	410,000	452,681	410,000	410,000	410,000	410,000
610-4020-992	DEPREC ON CONTRIBUTED PLANT	162,000	164,059	162,000	162,000	162,000	162,000
610-4080-990	TAXES	565,000	454,670	565,000	565,000	565,000	565,000
	TOTAL	1,137,000	1,071,410	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	250,000
610-6197-812	WATER TREATMENT EQUIP. (3320)	-	-	-	-	-	-
610-6197-815	TRANSPORTATION EQUIP (3920)	46,500	(0)	62,500	62,500	-	-
610-6197-820	WATER MAIN REPL (3430)	192,500	-	1,100,000	1,100,000	1,275,000	1,275,000
610-6197-825	OTHER TRANSM & DIST (3490)	-	-	-	-	-	-
610-6197-830	DIST RESERV & STANDPIPE (3420)	100,000	-	-	-	-	-
610-6197-835	SCADA EQUIP (3971)	-	-	-	-	-	-
610-6197-840	NEW METERS (3460-01)	100,000	-	100,000	100,000	-	-
610-6197-845	HYDRANTS (3480)	-	-	-	-	-	-
610-6197-850	GARAGE & EQUIP (3710)	-	-	-	-	-	-
610-6197-860	MASTER PLAN	-	-	-	60,000	-	-
	TOTAL	439,000	(0)	1,512,500	1,572,500	1,525,000	1,525,000
TOTAL OTHER EXPENSES		1,576,000	1,071,410	2,649,500	2,709,500	2,662,000	2,662,000
TOTAL WATER UTILITY EXPENSES		2,846,672	2,384,606	3,984,841	4,070,220	4,012,998	4,013,357



2020 City of Middleton Budget

SEWER UTILITY BUDGET SUMMARY

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATING REVENUES							
SEWER SALES REVENUE	2,822,184	2,646,621	3,160,846	2,747,246	3,086,044	3,086,044	3,086,044
MISCELLANEOUS REVENUES	-	3,517	-	49,425	-	-	-
TOTAL	2,822,184	2,650,138	3,160,846	2,796,671	3,086,044	3,086,044	3,086,044
OPERATING EXPENSES							
OPERATION EXPENSES	2,016,171	2,033,446	2,216,203	2,216,203	2,220,726	2,220,726	2,220,735
MAINTENANCE EXPENSES	94,779	189,876	137,689	137,689	140,248	140,248	140,248
CUSTOMER ACCOUNT	17,743	48,627	34,917	34,917	37,857	37,857	37,857
ADMINISTRATION & GENERAL	322,607	208,296	293,954	293,954	313,783	313,783	314,130
TOTAL	2,451,300	2,480,246	2,682,763	2,682,763	2,712,614	2,712,614	2,712,970
DEPRECIATION/TAXES/OTHER							
DEPRECIATION	325,000	354,362	325,000	325,000	325,000	325,000	325,000
TOTAL	325,000	354,362	325,000	325,000	325,000	325,000	325,000
NET OPERATING INCOME	45,884	(184,471)	153,083	(211,092)	48,430	48,430	48,074
NON-OPERATING REVENUE/EXPENSE							
INVESTMENT INCOME	11,000	22,365	11,000	30,000	17,000	17,000	17,000
INTEREST EXPENSE	-	-	-	-	-	-	-
TOTAL	11,000	22,365	11,000	30,000	17,000	17,000	17,000
NET INCOME (LOSS)	56,884	(162,106)	164,083	(181,092)	65,430	65,430	65,074
CAPITAL CONTRIBUTIONS & TRANSFERS							
CAPITAL CONTRIBUTIONS	-	78,291	-	-	-	-	-
TRANSFER IN	-	-	-	-	-	-	-
TRANSFER OUT	-	(14,741)	-	-	-	-	-
TOTAL	-	63,550	-	-	-	-	-
CHANGE IN NET POSITION	56,884	(98,556)	164,083	(181,092)	65,430	65,430	65,074
BEGINNING NET POSITION		15,284,377		15,185,821	15,004,729	15,004,729	15,004,729
ENDING NET POSITION		15,185,821		15,004,729	15,070,159	15,070,159	15,069,803
CASH FLOW ADJUSTMENTS							
PLUS:							
DEPRECIATION		354,362		325,000	325,000	325,000	325,000
CHANGE IN FUTURE PENSION LIABILITY		11,142		-	-	-	-
OTHER ACCRUAL ADJUSTMENTS		10,845		-	-	-	-
LESS:							
CAPITAL CONTRIBUTIONS		(78,291)		-	-	-	-
DUE FROM OTHER FUNDS		100,614		-	-	-	-
OTHER ACCRUAL ADJUSTMENTS		(30,806)		-	-	-	-
ACQUISITION OF CAPITAL ASSETS		(145,247)		(695,000)	(400,000)	(400,000)	(400,000)
NET CHANGE IN CASH		124,063		(551,092)	(9,570)	(9,570)	(9,926)



2020 City of Middleton Budget

SEWER UTILITY REVENUES

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
SEWER SALES REVENUE								
620-4610-00	SEWERAGE SERVICE-RESIDENTIAL	1,389,633	1,289,970	1,556,389	1,349,221	1,496,369	1,496,369	1,496,369
620-4620-00	SEWERAGE SERVICE-COMMERCIAL	1,135,579	1,049,774	1,271,848	1,086,511	1,231,874	1,231,874	1,231,874
620-4630-00	SEWERAGE SERVICE-INDUSTRIAL	243,148	250,118	272,326	255,860	299,716	299,716	299,716
620-4640-00	REVENUES FROM PUBLIC AUTHORITY	53,824	45,930	60,283	55,654	58,085	58,085	58,085
	TOTAL	2,822,184	2,635,792	3,160,846	2,747,246	3,086,044	3,086,044	3,086,044
INTEREST & MISCELLANEOUS REVENUE								
620-4210-00	CONTRIBUTIONS IN AID CONSTRUCTION	-	78,291	-	-	-	-	-
620-4290-00	INTEREST & DIVIDEND INCOME	11,000	22,365	11,000	22,400	17,000	17,000	17,000
620-4290-03	CREDIT CARD REBATE PROGRAM	-	3,517	-	-	-	-	-
620-4820-00	FORFEITED DISCOUNTS	-	-	-	-	-	-	-
620-4850-00	MISCELLANEOUS OPERATING REVENUE	-	13,829	-	49,425	-	-	-
	TOTAL	11,000	118,002	11,000	71,825	17,000	17,000	17,000
TOTAL SEWER UTILITY REVENUES		2,833,184	2,753,794	3,171,846	2,819,071	3,103,044	3,103,044	3,103,044



2020 City of Middleton Budget

SEWER UTILITY EXPENSES

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATION EXPENSES								
WAGES								
620-6282-110	SALARIES-FULL-TIME	23,030	60,635	32,060	32,060	31,834	31,834	31,834
620-6282-117	OVERTIME	-	-	-	-	-	-	-
620-6282-135	LONGEVITY	4,842	-	3,948	3,948	6,153	6,153	6,162
620-6282-198	PENSION EXPENSE	-	11,142	-	-	-	-	-
	TOTAL	27,872	71,777	36,008	36,008	37,987	37,987	37,996
PERSONNEL BENEFITS								
620-6282-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
620-6282-192	RETIREMENT	-	-	2,142	2,142	2,201	2,201	2,201
620-6282-193	FICA	299	4,544	2,503	2,503	4,988	4,988	4,988
	TOTAL	299	4,544	4,645	4,645	7,189	7,189	7,189
OPERATING EXPENSES								
620-6282-220	SUPPLIES & EXPENSES	50,000	47,578	50,000	50,000	50,000	50,000	50,000
620-6282-230	OTHER CHEMICALS FOR SEWERAGE	2,500	5,495	2,500	2,500	2,500	2,500	2,500
620-6282-320	TRANSPORTATION EXPENSES	35,000	49,004	35,000	35,000	35,000	35,000	35,000
620-6282-330	MMSD FEES	1,875,500	1,833,202	2,063,050	2,063,050	2,063,050	2,063,050	2,063,050
620-6282-420	POWER & FUEL - PUMPING: PPE	25,000	21,847	25,000	25,000	25,000	25,000	25,000
	TOTAL	1,988,000	1,957,126	2,175,550	2,175,550	2,175,550	2,175,550	2,175,550
TOTAL OPERATION EXPENSES		2,016,171	2,033,446	2,216,203	2,216,203	2,220,726	2,220,726	2,220,735
MAINTENANCE EXPENSES								
WAGES								
620-6283-110	SALARIES- FULL TIME	23,779	60,836	18,942	18,942	19,781	19,781	19,781
620-6283-117	OVERTIME	-	-	-	-	-	-	-
	TOTAL	23,779	60,836	18,942	18,942	19,781	19,781	19,781
PERSONNEL BENEFITS								
620-6283-192	RETIREMENT	-	-	1,267	1,267	1,367	1,367	1,367
620-6283-193	FICA	-	4,524	1,480	1,480	3,100	3,100	3,100
	TOTAL	-	4,524	2,747	2,747	4,467	4,467	4,467
OPERATING EXPENSES								
620-6283-414	MAINT - METERS	5,000	20,873	25,000	25,000	25,000	25,000	25,000
620-6283-415	MAINT - SEWAGE COLLECTION SYST	35,000	39,393	60,000	60,000	60,000	60,000	60,000
620-6283-416	MAINT - COLLECTION SYS PUMP EQ	26,000	59,692	26,000	26,000	26,000	26,000	26,000
620-6283-417	MAINT - GEN PLANT STRUCT & EQU	5,000	4,559	5,000	5,000	5,000	5,000	5,000
	TOTAL	71,000	124,516	116,000	116,000	116,000	116,000	116,000
TOTAL MAINTENANCE EXPENSES		94,779	189,876	137,689	137,689	140,248	140,248	140,248



2020 City of Middleton Budget

SEWER UTILITY EXPENSES

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
CUSTOMER ACCOUNT EXPENSES								
WAGES								
620-6284-110	METER READING LABOR	17,743	29,135	21,761	21,761	22,725	22,725	22,725
620-6284-117	OVERTIME	-	-	-	-	-	-	-
620-6284-130	BILLING, COLLECT, ACCTG EXP	-	17,302	10,000	10,000	10,000	10,000	10,000
	TOTAL	17,743	46,436	31,761	31,761	32,725	32,725	32,725
PERSONNEL BENEFITS								
620-6284-192	RETIREMENT	-	-	1,456	1,456	1,571	1,571	1,571
620-6284-193	FICA	-	2,191	1,700	1,700	3,561	3,561	3,561
	TOTAL	-	2,191	3,156	3,156	5,132	5,132	5,132
TOTAL CUSTOMER ACCOUNT EXPENSES		17,743	48,627	34,917	34,917	37,857	37,857	37,857

ADMINISTRATIVE & GENERAL

WAGES								
620-6285-110	SALARIES-FULL-TIME	107,434	68,211	104,507	104,507	107,651	107,651	107,955
620-6285-111	SALARIES-SEASONAL	6,000	-	6,000	6,000	6,000	6,000	6,000
620-6285-117	OVERTIME	-	-	-	-	-	-	-
	TOTAL	113,434	68,211	110,507	110,507	113,651	113,651	113,955
PERSONNEL BENEFITS								
620-6285-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
620-6285-192	RETIREMENT	11,847	5,572	7,117	7,117	7,561	7,561	7,581
620-6285-193	FICA	13,229	5,522	2,526	2,526	11,193	11,193	11,216
620-6285-194	HEALTH INSURANCE	31,120	20,522	27,468	27,468	34,600	34,600	34,600
620-6285-195	DENTAL INSURANCE	3,225	3,067	3,067	3,067	3,509	3,509	3,509
	TOTAL	59,421	34,683	40,178	40,178	56,863	56,863	56,906
OPERATING EXPENSES								
620-6285-210	OFFICE SUPPLIES	12,000	9,298	12,000	12,000	12,000	12,000	12,000
620-6285-222	INSURANCE	8,500	8,500	12,200	12,200	12,200	12,200	12,200
620-6285-310	OUTSIDE SERVICES	30,000	14,985	25,000	25,000	25,000	25,000	25,000
620-6285-490	MISC GENERAL EXPENSES	30,000	6,601	25,000	25,000	25,000	25,000	25,000
620-6285-491	RENTS	-	-	-	-	-	-	-
620-6285-990	GEN FUND COST RECOVERY	67,500	67,500	67,500	67,500	67,500	67,500	67,500
620-6285-998	PERSONNEL CONTINGENCY	1,752	-	1,569	1,569	1,569	1,569	1,569
	TOTAL	149,752	106,884	143,269	143,269	143,269	143,269	143,269
TOTAL ADMINISTRATIVE & GENERAL		322,607	209,777	293,954	293,954	313,783	313,783	314,130



2020 City of Middleton Budget

SEWER UTILITY EXPENSES	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OTHER EXPENSES							
DEPRECIATION							
620-4020-990 DEPRECIATION	325,000	352,586	325,000	325,000	325,000	325,000	325,000
620-4080-990 TAXES	-	-	-	-	-	-	-
TOTAL	325,000	352,586	325,000	325,000	325,000	325,000	325,000
TRANSFERS							
620-6286-998 TRANSFER TO DEBT FD 300	-	-	-	-	-	-	-
620-6286-999 TRANSFER OUT	-	14,741	-	-	-	-	-
TOTAL	-	14,741	-	-	-	-	-
SEWER CAPITAL EXPENSES							
620-6297-810 FORCE MAINS (3150)	-	-	125,000	125,000	-	-	-
620-6297-815 MAIN REPL (3130)	192,500	-	470,000	470,000	400,000	400,000	400,000
620-6297-820 PUMP STATION EQUIP (3230)	-	-	100,000	100,000	-	-	-
620-6297-825 GARAGE & EQUIP (3710)	15,500	-	-	-	-	-	-
620-6297-860 MASTER PLAN	-	-	-	25,000	-	-	-
TOTAL	208,000	-	695,000	720,000	400,000	400,000	400,000
TOTAL OTHER EXPENSES	533,000	367,327	1,020,000	1,045,000	725,000	725,000	725,000
TOTAL SEWER UTILITY	2,984,300	2,849,054	3,702,763	3,727,763	3,437,614	3,437,614	3,437,970



Storm Water Utility Budget (Fund 630)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Approved</u>	<u>2019</u> <u>Projected</u>	<u>2020</u> <u>Approved</u>
<u>OPERATING REVENUES</u>				
Public Charges for Services (Base)	280,040	280,000	280,000	280,000
Public Charges for Services (Flood)	-	-	420,000	560,000
Late Fees	2,085	-	2,000	2,000
TOTAL	\$ 282,125	\$ 280,000	\$ 702,000	\$ 842,000
<u>OPERATING EXPENDITURES</u>				
Operation and maintenance	164,841	-	1,064,155	1,824,300
Depreciation	87,292	110,000	110,000	110,000
TOTAL	\$ 252,133	\$ 110,000	\$ 1,174,155	\$ 1,934,300
NET INCOME (LOSS)	\$ 29,992	\$ 170,000	\$ (472,155)	\$ (1,092,300)
<u>NONOPERATING REVENUES</u>				
Grant Revenue	-	-	-	697,964
Federal & State Disaster Aid	-	-	-	TBD
Interest Income	9,163	-	10,000	10,000
TOTAL	\$ 9,163	\$ -	\$ 10,000	\$ 707,964
<u>CAPITAL CONTRIBUTIONS & TRANSFERS</u>				
Capital Contributed by Municipality	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 39,155	\$ 170,000	\$ (462,155)	\$ (384,336)
BEGINNING NET POSITION	\$ 4,517,863	\$ 4,557,018	\$ 4,557,018	\$ 4,094,863
ENDING NET POSITION	4,557,018	4,727,018	4,094,863	3,710,527
<u>CASH FLOW ADJUSTMENTS</u>				
PLUS:				
DEPRECIATION	87,292	110,000	110,000	110,000
IMPAIRMENT OF CAPITAL ASSET	112,319			
OTHER ACCRUAL ADJUSTMENTS			-	-
LESS:				
CAPITAL CONTRIBUTIONS	-		-	-
OTHER ACCRUAL ADJUSTMENTS	(1,173)		-	-
ACQUISITION OF CAPITAL ASSETS	-	(500,000)	-	-
NET CHANGE IN CASH	\$ 237,593	\$ (220,000)	\$ (352,155)	\$ (274,336)
BEGINNING CASH & CASH EQUIVALENTS	\$ 586,325	\$ 823,918	\$ 823,918	\$ 471,763
ENDING CASH & CASH EQUIVALENTS	823,918	603,918	471,763	197,427

**City of Middleton
Storm Water Utility
Project and Funding Estimates 2019-2020**

	Base Fee	Flood Recovery	Total
2018 ACTUAL			
Unrestricted Net Position	884,291	-	884,291
2019 PROJECTED			
Sources of Funds			
Charges for Services	280,000	420,000	700,000
Interest Income	-	10,000	10,000
Total	280,000	430,000	710,000
Uses of Funds			
Legal Services	2,215		2,215
Referendum Expenses	3,157		3,157
Vactor Rental & Tipping Fee Pilot	5,000		5,000
South Pond Dredging	1,530		1,530
PBC Creek Assessment		7,667	7,667
Donna Drive Pond Engineering		35,200	35,200
Donna Drive Pond Construction		495,934	495,934
PBC Toe Protection Construction		534,794	534,794
Graber/Tiedeman Evaluation	-	37,031	37,031
Total	11,902	1,110,626	1,122,528
Allocate '18/19 Funds for Flood Recovery	(1,100,000)	1,100,000	-
Unrestricted Net Position	52,389	419,374	471,763
2020 REQUESTED BUDGET			
Sources of Funds			
Charges for Services	282,000	560,000	842,000
Grant Reimbursement	-	697,964	697,964
Interest Income	-	10,000	10,000
Total	282,000	1,267,964	1,549,964
Uses of Funds			
PB Streambank: Century - Conservancy		315,000	315,000
PB Streambank: South Fork		288,000	288,000
PB Streambank: Park (1)		323,000	323,000
PB Streambank: Park (2)		270,000	270,000
PB Streambank: Park - Century		319,000	319,000
South Pond Dredging	195,000		195,000
Middleton Hills Pond Dredging	93,800		93,800
Middleton Hills SE Pond Dredging	8,000		8,000
Misty Valley - Sedimentation Pond	4,000		4,000
Spring Hill Pond - Sediment Removal	3,500		3,500
Vactor Rental	5,000		5,000
Depreciation	110,000		110,000
Total	419,300	1,515,000	1,934,300
Unrestricted Net Position	(84,911)	172,338	87,427



Middleton Utility District Budget (Fund 640)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Approved</u>	<u>2019</u> <u>Projected</u>	<u>2020</u> <u>Approved</u>
<u>REVENUES</u>				
Public Charges for Services	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES</u>				
Operation and maintenance	4,813	-	-	-
Depreciation	-	-	-	-
Capital Outlay	-	25,000	25,000	-
Total Expenditures	\$ 4,813	\$ 25,000	\$ 25,000	\$ -
<u>CAPITAL CONTRIBUTIONS</u>				
Capital Contributed by Developer	-	-	-	-
Total Capital Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ (4,813)	\$ (25,000)	\$ (25,000)	\$ -
NET POSITION				
Beginning Net Position	\$ 38,088	\$ 33,275	\$ 33,275	\$ 8,275
Ending Net Position	33,275	8,275	8,275	8,275
Less Net Investment in Capital Assets	-	-	-	-
NET POSITION - END OF YEAR	\$ 33,275	\$ 8,275	\$ 8,275	\$ 8,275



2020 City of Middleton Budget

GOLF COURSE BUDGET SUMMARY

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATING REVENUES							
GOLF SHOP SALES	156,000	194,172	187,416	186,743	187,416	187,416	187,416
PUBLIC CHARGES FOR SERVICES	1,669,563	1,566,361	1,758,098	1,756,926	1,787,004	1,787,004	1,787,004
FOOD & BEVERAGE SALES	621,013	770,025	674,842	729,133	711,171	711,171	711,171
OTHER INCOME	4,330	71,545	43,451	68,352	43,451	43,451	43,451
TOTAL	2,450,906	2,602,103	2,663,807	2,741,154	2,729,042	2,729,042	2,729,042
OPERATING EXPENSES							
FOOD & BEVERAGE EXPENSES	173,775	182,781	194,610	216,169	198,608	198,608	198,608
PRO SHOP EXPENSES	534,051	594,962	565,386	581,464	591,354	591,354	594,459
CLUB HOUSE EXPENSES	66,878	65,323	66,878	66,424	68,278	68,278	68,278
OTHER FOOD & BEVERAGE EXP	149,618	197,199	210,365	227,624	221,230	221,230	221,230
GROUNDNS EXPENSES	568,079	625,682	583,869	594,388	603,390	603,390	603,390
ADMINISTRATION EXPENSES	65,225	68,929	73,533	80,257	77,016	77,016	77,016
TOTAL	1,557,626	1,734,876	1,694,641	1,766,326	1,759,876	1,759,876	1,762,981
DEPRECIATION/TAXES/OTHER							
DEPRECIATION	-	143,765	115,000	140,000	140,000	140,000	140,000
CREDIT CARD FEES	35,000	47,934	35,000	45,310	35,000	35,000	35,000
SALES TAX PAID	127,547	126,734	134,944	134,944	134,944	134,944	134,944
TOTAL	162,547	318,433	284,944	320,254	309,944	309,944	309,944
NET OPERATING INCOME	730,733	548,794	684,222	654,574	659,222	659,222	656,117
NON-OPERATING REVENUE/EXPENSE							
INVESTMENT INCOME	778	10,461	778	10,461	778	778	778
INTEREST EXPENSE	(30,250)	(30,250)	-	-	-	-	-
TOTAL	(29,472)	(19,789)	778	10,461	778	778	778
NET INCOME (LOSS)	701,261	529,005	685,000	665,035	660,000	660,000	656,895
CAPITAL CONTRIBUTIONS & TRANSFERS							
CAPITAL CONTRIBUTIONS	-	-	-	-	-	-	-
TRANSFER IN	-	4,186	-	-	-	-	-
TRANSFER OUT	-	(10,000)	-	-	-	-	-
TOTAL	-	(5,814)	-	-	-	-	-
CHANGE IN NET POSITION	701,261	523,191	685,000	665,035	660,000	660,000	656,895
BEGINNING NET POSITION		5,207,268		5,730,459	6,395,494	6,395,494	6,395,494
ENDING NET POSITION		5,730,459		6,395,494	7,055,494	7,055,494	7,052,389
CASH FLOW ADJUSTMENTS							
PLUS:							
DEPRECIATION		143,765		140,000	140,000	140,000	140,000
PROCEEDS FROM SALE OF ASSETS		-		-	-	-	-
CHANGE IN FUTURE PENSION LIABILITY		-		-	-	-	-
OTHER ACCRUAL ADJUSTMENTS		(71,454)		-	-	-	-
LESS:							
PRINCIPAL ON LONG-TERM DEBT		(1,400,000)		-	-	-	-
REPAYMENT OF ADVANCES		-		(400,000)	(400,000)	(300,000)	(300,000)
ACQUISITION OF CAPITAL ASSETS		(319,731)		(300,000)	(300,000)	(300,000)	(300,000)
NET CHANGE IN CASH		(1,124,229)		105,035	100,000	500,000	496,895



2020 City of Middleton Budget

GOLF COURSE REVENUES

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
GOLF SHOP SALES								
650-4500-01	HARDGOOD SALES	100,000	135,552	125,000	127,030	125,000	125,000	125,000
650-4500-03	SOFTGOODS SALES	50,000	51,887	55,000	52,789	55,000	55,000	55,000
650-4500-05	RENTAL CLUBS	6,000	6,733	7,416	6,924	7,416	7,416	7,416
	TOTAL	156,000	194,172	187,416	186,743	187,416	187,416	187,416
PUBLIC CHARGES FOR SERVICES								
650-4630-00	GREENS FEES	1,020,217	959,223	1,025,325	1,004,572	1,025,325	1,025,325	1,025,325
650-4631-00	LEAGUES	-	-	-	-	-	-	-
650-4632-00	MEMBERSHIPS	68,311	114,705	102,531	117,698	115,000	115,000	115,000
650-4633-00	CART RENTAL	369,863	373,697	398,707	391,631	398,707	398,707	398,707
650-4634-00	DRIVING RANGE	100,000	110,520	115,000	134,350	131,437	131,437	131,437
650-4635-00	OUTINGS	15,000	6,757	15,000	7,265	15,000	15,000	15,000
650-4639-00	HANDICAP FEES	1,000	1,460	1,000	875	1,000	1,000	1,000
650-4645-00	SALES TAXES COLLECTED	95,172	-	100,535	100,535	100,535	100,535	100,535
	TOTAL	1,669,563	1,566,361	1,758,098	1,756,926	1,787,004	1,787,004	1,787,004
FOOD & BEVERAGE SALES								
650-4736-00	FOOD INCOME	158,184	184,243	181,408	194,477	189,360	189,360	189,360
650-4737-00	SNACK	13,182	10,155	11,803	13,290	11,803	11,803	11,803
650-4738-00	LIQUOR	118,568	102,698	92,335	114,201	108,450	108,450	108,450
650-4739-00	BEER	247,670	186,115	189,170	207,966	197,041	197,041	197,041
650-4740-00	SODA	49,534	35,808	35,093	36,995	35,093	35,093	35,093
650-4742-00	TOBACCO	32,375	3,121	2,218	2,723	2,218	2,218	2,218
650-4745-00	SALES TAXES COLLECTED	-	122,310	34,409	34,409	34,409	34,409	34,409
650-4747-00	FOOD AND SNACK - BEVRAGE CART	-	471	632	1,501	632	632	632
650-4748-00	NA BEVERAGES - BEVRAGE CART	-	14,377	15,500	13,836	15,500	15,500	15,500
650-4749-00	BEER SALES - BEVRAGE CART	-	75,276	80,236	75,328	80,236	80,236	80,236
650-4750-00	LIQUOR - BEVRAGE CART	-	35,451	30,538	34,407	34,929	34,929	34,929
	TOTAL	621,013	770,025	674,842	729,133	711,171	711,171	711,171
OTHER INCOME								
650-4832-01	TRANS/ADVANCE FROM GEN FD.	3,795	-	-	-	-	-	-
650-4832-03	CREDIT CARD REBATE PROGRAM	-	10,717	4,100	10,717	4,100	4,100	4,100
650-4832-07	MISC. INCOME	-	2,990	-	-	-	-	-
650-4832-10	EARNED INTEREST INCOME	778	10,461	778	10,461	778	778	778
650-4832-12	ROOM RENTAL	-	-	-	-	-	-	-
650-4840-00	SALES TAX REMIT DISCOUNT	535	610	535	610	535	535	535
650-4890-00	TRANSFER IN	-	-	-	-	-	-	-
	TOTAL	5,108	24,777	5,413	21,788	5,413	5,413	5,413
REIMBURSABLE INCOME								
650-4900-03	GRATITUTY	-	57,025	38,816	57,025	38,816	38,816	38,816
650-4900-07	LESSONS	-	206	-	-	-	-	-
650-4900-20	REIMBURSEMENT FOR SALES	-	-	-	-	-	-	-
650-4935-00	TRANSFER IN	-	-	-	-	-	-	-
	TOTAL	-	57,231	38,816	57,025	38,816	38,816	38,816
TOTAL GOLF COURSE REVENUES		2,451,684	2,612,566	2,664,585	2,751,615	2,729,820	2,729,820	2,729,820



2020 City of Middleton Budget

GOLF COURSE EXPENDITURES

	2018		2019		2020			
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
FOOD & BEVERAGE EXPENSES								
OPERATING EXPENSES								
650-5541-221	FOOD COST	52,200	55,688	59,375	60,441	62,021	62,021	62,021
650-5541-222	SNACK COST	6,591	6,770	6,946	10,789	6,946	6,946	6,946
650-5541-223	LIQUOR COST	27,829	29,543	28,457	38,850	31,841	31,841	31,841
650-5541-224	BEER COST	63,834	64,553	71,851	73,382	73,819	73,819	73,819
650-5541-225	SODA COST	16,346	24,484	20,237	30,117	20,237	20,237	20,237
650-5541-226	OTHER BEVERAGE COST	-	-	-	-	-	-	-
650-5541-227	TOBACCO COST	975	1,744	1,744	1,799	1,744	1,744	1,744
650-5541-228	NON GOLF OUTING EXPENSE: PPE	6,000	-	6,000	791	2,000	2,000	2,000
	TOTAL	173,775	182,781	194,610	216,169	198,608	198,608	198,608
TOTAL FOOD & BEVERAGE EXPENSES		173,775	182,781	194,610	216,169	198,608	198,608	198,608
PRO SHOP								
WAGES								
650-5543-110	SALARIES - FULL-TIME	149,654	166,178	156,857	156,857	161,706	161,706	164,351
650-5543-120	PART TIME WAGES	106,093	100,785	106,093	106,093	106,093	106,093	106,093
650-5543-135	LONGEVITY	1,542	771	2,878	2,878	2,962	2,962	3,041
650-5543-145	UNEMPLOYMENT WAGES	4,252	260	1,000	1,000	1,000	1,000	1,000
	TOTAL	261,541	267,995	266,828	266,828	271,761	271,761	274,485
PERSONNEL BENEFITS								
650-5543-192	RETIREMENT	10,130	9,382	10,461	10,461	11,115	11,115	11,294
650-5543-193	FICA	19,682	18,217	20,334	20,334	20,713	20,713	20,915
650-5543-194	HEALTH INSURANCE	28,820	24,372	30,404	30,404	48,084	48,084	48,084
650-5543-195	DENTAL INSURANCE	1,769	2,004	3,500	3,500	5,822	5,822	5,822
650-5543-198	PENSION EXPENSE	-	13,706	-	13,706	-	-	-
	TOTAL	60,401	67,682	64,699	78,405	85,734	85,734	86,115
OPERATING EXPENSES								
650-5543-229	PRO SHOP SUPPLIES	6,000	7,162	6,000	6,000	6,000	6,000	6,000
650-5543-230	DRIVING RANGE SUPPLIES	10,000	9,834	10,000	11,107	10,000	10,000	10,000
650-5543-240	HARDGOODS	75,000	104,955	93,750	93,750	93,750	93,750	93,750
650-5543-242	SOFTGOODS	30,000	44,730	33,000	33,000	33,000	33,000	33,000
650-5543-244	RENTALS	10,000	10,033	10,000	10,000	10,000	10,000	10,000
650-5543-290	UNIFORMS	5,000	4,880	5,000	6,265	5,000	5,000	5,000
650-5543-420	GAS & OIL	11,049	10,961	11,049	11,049	11,049	11,049	11,049
650-5543-441	CONFERENCES	1,500	-	1,500	1,500	1,500	1,500	1,500
650-5543-490	MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-
650-5543-492	CART RENTAL	14,400	15,902	14,400	14,400	14,400	14,400	14,400
650-5543-493	GOLF OUTING EXPENSES	3,000	6,765	3,000	3,000	3,000	3,000	3,000
650-5543-494	CART LEASE PAYMENTS	35,640	34,816	35,640	35,640	35,640	35,640	35,640
650-5543-495	CART ANNUAL MAINTENANCE	5,670	5,670	5,670	5,670	5,670	5,670	5,670
650-5543-496	CART REPAIRS	4,500	2,542	4,500	4,500	4,500	4,500	4,500
650-5543-520	HANDICAP EXPENSE	350	1,035	350	350	350	350	350
650-5543-703	RESERVE	-	-	-	-	-	-	-
	TOTAL	212,109	259,286	233,859	236,231	233,859	233,859	233,859
TOTAL PRO SHOP		534,051	594,962	565,386	581,464	591,354	591,354	594,459



2020 City of Middleton Budget

GOLF COURSE EXPENDITURES

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
CLUB HOUSE								
WAGES								
650-5544-130	JANITORIAL SERVICES	1,458	2,208	1,458	1,458	1,458	1,458	1,458
650-5544-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	-
	TOTAL	1,458	2,208	1,458	1,458	1,458	1,458	1,458
OPERATING EXPENSES								
650-5544-220	SUPPLIES & MATERIALS	5,000	7,674	5,000	5,000	5,000	5,000	5,000
650-5544-320	PEST CONTROL	464	322	464	233	464	464	464
650-5544-411	SHOP MAINTENANCE	-	-	-	-	-	-	-
650-5544-412	CLUB HOUSE MAINTENANCE	8,000	4,498	8,000	8,000	8,000	8,000	8,000
650-5544-470	UTILITIES	43,244	42,316	43,244	43,244	43,244	43,244	43,244
650-5544-472	TV SERVICES	1,752	1,656	1,752	1,862	1,872	1,872	1,872
650-5544-474	PORTABLE RESTROOMS	5,000	5,195	5,000	5,073	5,840	5,840	5,840
650-5544-476	HEATING/COOLING SYSTEM	1,600	739	1,600	834	1,600	1,600	1,600
650-5544-510	SECURITY SYSTEM	360	600	360	720	800	800	800
650-5544-810	OTHER EQUIPMENT	-	115	-	-	-	-	-
	TOTAL	65,420	63,115	65,420	64,966	66,820	66,820	66,820
TOTAL CLUB HOUSE		66,878	65,323	66,878	66,424	68,278	68,278	68,278
FOOD & BEVERAGE OTHER EXPENSES								
WAGES								
650-5545-110	SALARIES - FOOD & BEVERAGE	33,377	33,475	61,373	61,373	60,244	60,244	60,244
650-5545-111	SALARIES - FOOD & BEVERAGE LTE	61,823	60,713	52,563	52,563	52,563	52,563	52,563
650-5545-135	LONGEVITY	1,335	1,326	1,362	1,362	1,645	1,645	1,645
650-5545-145	UNEMPLOYMENT WAGES	9,363	-	1,000	1,000	1,000	1,000	1,000
	TOTAL	105,898	95,514	116,298	116,298	115,452	115,452	115,452
PERSONNEL BENEFITS								
650-5545-190	FRINGE BENEFITS - FOOD & BEVER	-	-	-	-	-	-	-
650-5545-192	RETIREMENT	2,325	2,325	4,110	4,110	4,178	4,178	4,178
650-5545-193	FICA	7,385	7,051	9,529	9,529	8,756	8,756	8,756
650-5545-194	HEALTH INSURANCE	14,410	14,308	21,422	21,422	32,056	32,056	32,056
650-5545-195	DENTAL INSURANCE	2,322	2,322	2,912	2,912	4,644	4,644	4,644
	TOTAL	26,442	26,006	37,973	37,973	49,634	49,634	49,634
OPERATING EXPENSES								
650-5545-222	FOOD & BEVERAGE SUPPLIES	15,278	16,947	15,278	15,278	15,278	15,278	15,278
650-5545-223	REIMBURSED GRATUITY	-	57,025	38,816	57,025	38,816	38,816	38,816
650-5545-290	UNIFORMS	1,000	460	1,000	-	1,000	1,000	1,000
650-5545-310	OUTSIDE SERVICES	1,000	1,248	1,000	1,050	1,050	1,050	1,050
	TOTAL	17,278	75,680	56,094	73,353	56,144	56,144	56,144
TOTAL FOOD & BEVERAGE OTHER EXPENSES		149,618	197,199	210,365	227,624	221,230	221,230	221,230



2020 City of Middleton Budget

GOLF COURSE EXPENDITURES

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
GROUNDS EXPENSES								
WAGES								
650-5546-111	SALARIES - GOLF COURSE	219,657	220,286	224,050	229,050	238,731	238,731	238,731
650-5546-120	PART TIME WAGES	100,000	109,415	108,737	108,737	108,737	108,737	108,737
650-5546-135	LONGEVITY	6,769	6,769	6,904	6,904	7,145	7,145	7,145
650-5546-145	UNEMPLOYMENT WAGES	2,000	-	1,000	1,000	1,000	1,000	1,000
	TOTAL	328,426	336,470	340,691	345,691	355,613	355,613	355,613
PERSONNEL BENEFITS								
650-5546-190	FRINGE BENEFITS - GOLF COURSE	-	-	-	-	-	-	-
650-5546-191	FRINGE BENEFITS PART TIME	-	-	-	-	-	-	-
650-5546-192	RETIREMENT	15,170	16,619	15,128	15,128	16,597	16,597	16,597
650-5546-193	FICA	23,845	25,361	25,986	25,986	27,128	27,128	27,128
650-5546-194	HEALTH INSURANCE	26,214	25,996	27,642	27,642	29,130	29,130	29,130
650-5546-195	DENTAL INSURANCE	5,824	5,822	5,822	5,822	5,822	5,822	5,822
	TOTAL	71,053	73,798	74,578	74,578	78,677	78,677	78,677
OPERATING EXPENSES								
650-5546-222	PARTS & TOOLS	3,200	747	3,200	3,200	3,200	3,200	3,200
650-5546-223	FERTILIZER & CHEMICALS	50,000	59,898	50,000	50,000	50,000	50,000	50,000
650-5546-224	DIRT	16,000	16,216	16,000	16,000	16,000	16,000	16,000
650-5546-274	GREENS & TEE SUPPLIES	3,469	7,699	3,469	5,163	3,469	3,469	3,469
650-5546-275	SEED	1,377	3,542	1,377	2,599	1,377	1,377	1,377
650-5546-276	DRAINAGE SUPPLIES	-	-	-	60	-	-	-
650-5546-277	IRRIGATION PARTS, EQUIP, SUPPL	6,000	7,056	6,000	9,013	6,000	6,000	6,000
650-5546-278	TREES	900	-	900	138	900	900	900
650-5546-279	OFFICE CLEANING SUPPLIES	1,573	2,133	1,573	1,573	1,573	1,573	1,573
650-5546-372	DEEP AERIFICATION SERVICES	2,000	2,003	2,000	2,750	2,750	2,750	2,750
650-5546-375	IRRIGATION CONTRACT	2,110	1,860	2,110	2,110	1,860	1,860	1,860
650-5546-411	GROUNDS & GREEN MAINT	5,000	4,307	5,000	5,000	5,000	5,000	5,000
650-5546-412	GREEN EQUIPMENT REPAIR	50,000	46,370	50,000	50,000	50,000	50,000	50,000
650-5546-420	GAS & OIL	22,371	26,694	22,371	22,371	22,371	22,371	22,371
650-5546-440	TRAINING & DEVELOPMENT	1,500	1,473	1,500	1,500	1,500	1,500	1,500
650-5546-450	UNIFORMS	1,000	913	1,000	1,000	1,000	1,000	1,000
650-5546-491	EQUIPMENT RENTAL	1,500	2,041	1,500	1,402	1,500	1,500	1,500
650-5546-493	SECURITY SYSTEM	600	240	600	240	600	600	600
650-5546-800	CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL	168,600	183,192	168,600	174,119	169,100	169,100	169,100
TOTAL GROUNDS EXPENSES		568,079	593,461	583,869	594,388	603,390	603,390	603,390



2020 City of Middleton Budget

GOLF COURSE EXPENDITURES

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
ADMINISTRATION							
OPERATING EXPENSES							
650-5547-250 POSTAGE	50	533	50	593	100	100	100
650-5547-260 TELEPHONE	7,350	7,938	7,350	9,751	8,664	8,664	8,664
650-5547-280 COMMUNICATIONS	-	-	-	-	-	-	-
650-5547-320 PROFESSIONAL SERVICES	1,500	4,223	1,500	1,500	1,500	1,500	1,500
650-5547-440 TRAINING	971	382	971	971	971	971	971
650-5547-442 DUES	1,338	1,189	1,338	1,338	1,338	1,338	1,338
650-5547-443 TRAVEL	2,000	2,023	2,000	2,000	2,000	2,000	2,000
650-5547-460 INSURANCE	30,000	30,000	32,800	35,435	34,100	34,100	34,100
650-5547-461 LICENSES	820	2,028	1,661	1,932	2,000	2,000	2,000
650-5547-521 ACCOUNTING & COMPUTERS	2,000	1,978	2,000	2,000	2,000	2,000	2,000
650-5547-522 ADVERTISING	10,500	10,293	10,500	10,500	10,500	10,500	10,500
650-5547-524 POS SYSTEM	6,000	6,675	6,900	7,835	7,380	7,380	7,380
650-5547-525 WEBSITE	1,668	1,668	1,668	1,668	1,668	1,668	1,668
650-5547-990 OTHER EXPENSES	61	-	61	-	61	61	61
650-5547-998 PERSONNEL CONTINGENCY	967	-	4,734	4,734	4,734	4,734	4,734
TOTAL	65,225	68,929	73,533	80,257	77,016	77,016	77,016
TOTAL ADMINISTRATION	65,225	68,929	73,533	80,257	77,016	77,016	77,016
OTHER EXPENSES							
DEBT EXPENSES							
650-5548-701 PRINCIPAL	300,000	-	-	-	-	-	-
650-5548-702 INTEREST	30,250	30,250	-	-	-	-	-
650-5548-703 DEPRECIATION	-	143,765	-	-	-	-	-
650-5548-704 SALES TAX - PD.	127,547	126,734	134,944	134,944	134,944	134,944	134,944
650-5548-705 CREDIT CARD FEES	35,000	47,934	35,000	45,310	35,000	35,000	35,000
650-5548-706 BANK FEES	-	-	-	-	-	-	-
650-5548-707 ADVANCE REPAYMENT	-	-	400,000	400,000	400,000	400,000	400,000
TOTAL	492,797	348,683	569,944	580,254	569,944	569,944	569,944
CAPITAL EXPENSES							
650-5550-005 DESIGN	-	3,020	-	137,556	-	-	-
650-5550-800 CAPITAL OUTLAY	356,435	-	300,000	151,962	300,000	300,000	300,000
650-5550-801 CLUBHOUSE CAPITAL	-	28,447	-	1,916	-	-	-
650-5550-802 CAPITAL RESERVE	-	-	100,000	105,035	100,000	100,000	100,000
650-5550-803 GROUNDS/MAINT. CAPITAL	-	755	-	8,566	-	-	-
650-5550-805 VEHICLES	-	-	-	-	-	-	-
TOTAL	356,435	32,222	400,000	405,035	400,000	400,000	400,000
TOTAL OTHER EXPENSES	849,232	386,719	969,944	985,289	969,944	969,944	969,944
TOTAL GOLF COURSE EXPENSES	2,406,858	2,089,374	2,664,585	2,751,615	2,729,820	2,729,820	2,732,925



2020 City of Middleton Budget

AIRPORT BUDGET SUMMARY

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATING REVENUES							
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-
PUBLIC CHARGES FOR SERVICES	120,174	121,936	120,174	119,628	141,008	141,008	141,008
TOTAL	120,174	121,936	120,174	119,628	141,008	141,008	141,008
OPERATING EXPENSES							
OPERATION EXPENSES	151,456	127,576	112,456	149,430	134,706	134,706	134,706
CONTINGENCY	10,000	-	10,000	-	10,000	10,000	10,000
TOTAL	161,456	127,576	122,456	149,430	144,706	144,706	144,706
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	(41,282)	(33,833)	(32,282)	(59,802)	(33,698)	(33,698)	(33,698)
NON-OPERATING REVENUE/EXPENSE							
INVESTMENT INCOME	-	3,607	-	-	-	-	-
MISCELLANEOUS REVENUE	5,000	10,214	11,400	6,000	5,000	5,000	5,000
TOTAL	5,000	13,821	11,400	6,000	5,000	5,000	5,000
NET INCOME (LOSS)	(36,282)	(20,011)	(20,882)	(53,802)	(28,698)	(28,698)	(28,698)
CAPITAL CONTRIBUTIONS & TRANSFERS							
CAPITAL CONTRIBUTIONS	-	-	-	-	-	-	-
TRANSFER IN	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
CHANGE IN NET POSITION	(36,282)	(20,011)	(20,882)	(53,802)	(28,698)	(28,698)	(28,698)
BEGINNING UNRESTRICTED NET POSITION		248,338		228,327	174,525	174,525	174,525
ENDING UNRESTRICTED NET POSITION		228,327		174,525	145,827	145,827	145,827
CASH FLOW ADJUSTMENTS							
PLUS:							
DEPRECIATION		28,193		30,000	30,000	30,000	30,000
UNEARNED REVENUE		45,370		-	-	-	-
LESS:							
CAPITAL CONTRIBUTIONS		-		-	-	-	-
ACCOUNTS PAYABLE		(25,427)		-	-	-	-
OTHER ACCRUAL ADJUSTMENTS		(3,607)		-	-	-	-
ACQUISITION OF CAPITAL ASSETS		-		(48,200)	-	-	-
NET CHANGE IN CASH		24,518		(72,002)	1,302	1,302	1,302

AIRPORT REVENUES

		2018		2019		2020		
		BUDGET	ACTUAL	BUDGET	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	12,000	13,800	13,800	13,800
660-4615-00	FUEL FLOWAGE FEE	5,000	7,036	5,000	7,000	8,000	8,000	8,000
660-4620-00	HANGAR LAND LEASES	103,174	101,350	103,174	100,628	118,208	118,208	118,208
660-4625-00	FBO FEE	-	-	-	-	-	-	-
660-4630-00	FBO BUILDING LEASE	-	-	-	-	-	-	-
660-4635-00	SOLAR LEASE	-	1,000	-	-	1,000	1,000	1,000
	TOTAL	120,174	121,386	120,174	119,628	141,008	141,008	141,008
MISCELLANEOUS REVENUE								
660-4290-00	INTEREST & DIVIDEND INCOME	-	3,607	-	-	-	-	-
660-4810-00	MISC. REVENUE	-	2,178	-	-	-	-	-
660-4815-00	CROP LAND RENT	5,000	8,586	11,400	6,000	5,000	5,000	5,000
	TOTAL	5,000	14,371	11,400	6,000	5,000	5,000	5,000
TOTAL AIRPORT REVENUES		125,174	135,757	131,574	125,628	146,008	146,008	146,008



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AIRPORT EXPENSES

	2018		2019		2020		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATION EXPENSES							
660-5210-220	SUPPLIES & MATERIALS	-	-	-	-	-	-
660-5210-270	TELEPHONE	662	856	662	662	662	662
660-5210-310	OUTSIDE SERVICES	6,000	25,618	12,000	17,000	19,000	19,000
660-5210-316	PRAIRIE MAINTENANCE	2,500	-	2,500	-	2,500	2,500
660-5210-317	MANAGERS CONTRACT	33,000	39,691	33,000	39,690	39,690	39,690
660-5210-410	INSURANCE	3,100	3,100	3,100	3,744	4,900	4,900
660-5210-415	GROUNDS MAINTENANCE	6,000	26,573	16,000	56,000	35,000	35,000
660-5210-417	LANDING LIGHTS MAINTENANCE	2,000	6,073	5,000	5,000	5,000	5,000
660-5210-470	UTILITIES	23,240	17,033	30,240	18,000	18,000	18,000
660-5210-490	OTHER OPERATING EXPENSES	1,620	130	1,620	1,000	1,620	1,620
	TOTAL	78,122	119,074	104,122	141,096	126,372	126,372
OTHER EXPENSES							
660-5315-224	ENTITLEMENTS MATCH	8,334	8,333	8,334	8,334	8,334	8,334
660-5315-320	HANGAR ENGINEERING	25,000	-	-	-	-	-
660-5315-800	CAPITAL EQUIPMENT	40,000	169	76,473	48,200	-	-
660-5315-875	PROJECT CASH ADVANCE	-	-	-	-	-	-
	TOTAL	73,334	8,503	84,807	56,534	8,334	8,334
DEPRECIATION							
660-5548-990	DEPRECIATION	-	28,193	-	30,000	-	-
	TOTAL	-	28,193	-	30,000	-	-
RESERVED FOR CONTINGENCIES							
660-7050-001	RESERVE FOR CONTINGENCIES	10,000	-	10,000	-	10,000	10,000
		10,000	-	10,000	-	10,000	10,000
TOTAL AIRPORT		161,456	155,770	198,929	227,630	144,706	144,706

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Appendix A: Glossary

The following is a list of the specialized governmental budgeting and accounting terms that may be found in this budget:

ACCRUAL ACCOUNTING - Accounting transactions that are recognized in the period they occur. Revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period incurred.

AD VALOREM TAXES - Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation multiplied by the mill or tax rate.

ANNUAL BUDGET – A financial plan of City expenditures and estimated revenues for a one-year period and including a plan of anticipated goals and accomplishments for that one-year period.

APPROPRIATION - A fiscal authorization that is approved by the Common Council permitting monetary obligations and annual expenditures against estimated revenues.

ASSESSED VALUATION - A valuation set upon real estate and certain personal property by the City's assessor for a basis for levying property taxes.

ASSETS – Property owned by a government which has a monetary value.

BALANCED BUDGET - A calculation in which total budgeted disbursements are equal to total estimated resources. Total estimated resources are estimated revenues plus the beginning cash carried over from the prior fiscal year.

BOND (Debt Instrument) - A written promise to pay a specified sum of money (called the principal amount or face value) at a specified future due date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (called the interest rate). Bonds are typically used for long-term debt to finance expenditures with a useful life in excess of one year.

BUDGET AMENDMENT – Common Council authorization to revise a budget appropriation. An affirmative vote of at least two thirds of Common Council members is required for approval.

BUDGET CALENDAR - A schedule of key dates for the preparation and adoption of the budget.

CAPITAL ASSETS – Assets that have a purchase cost of at least \$5,000 or more and have a useful life of greater than one year. See also Fixed Assets.

CAPITAL EXPENDITURES – Expenditures for the acquisition of fixed assets.

CAPITAL IMPROVEMENT PLAN (CIP) – A five year projection of all planned capital replacements and acquisitions of additional City facilities, streets, sidewalk, trails, and vehicle purchases.



CAPITAL PROJECT FUND – A fund used to account for the acquisition or construction of major capital expenditures other than those financed by proprietary funds. The City of Middleton capital project funds are: Public Works Construction and Acquisition, Public Lands Construction and Acquisition and Other Capital Projects and Acquisition.

COMPENSATED ABSCENCES – Absences for which employees will be paid, such as vacation and sick leave.

CONTINGENCY – Funds set aside in a fund for transfer to specific budget line items as a supplemental appropriation as approved by a majority of two thirds vote of Common Council members.

DEPARTMENT – A major organizational unit in the City which provides programs and services in a specific area of responsibility. Within a department there may be subordinate organizational units referred to as Cost Centers or Divisions. For example, within the Police Department, there are three major Cost Centers or Divisions; Administration, Field Services and Dispatch.

DEBT - An obligation resulting from the borrowing of money to be repaid with interest over a period of time. Debt instruments include bonds, notes, capital leases and land contracts.

DEBT SERVICE - Payment of principal and interest to lenders or creditors on outstanding debt.

DEBT SERVICE FUND - A fund used to account for the payment of principal and interest on various types of general obligation debt other than those payable from proprietary funds.

DEPRECIATION - Expiration of the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

ENTERPRISE FUND - A fund used to account for operations that provide goods or services to the general public and are financed primarily through specific and unique user charges. Enterprise funds can only be credited to their respective fund and used solely for expenditures in those funds. The City of Middleton enterprise funds are: Water, Sewer and Golf Course.

EQUALIZED VALUE - The State's estimate of the full value of property; used to apportion property tax levies of counties, school districts and municipalities among tax districts.

EXPENDITURE RESTRAINT PROGRAM (ERP) - An optional State of Wisconsin program that provides unrestricted aid to qualifying municipalities. To qualify for the program, the City must have a minimum property tax rate of five mills and must limit the increase in its general fund expenditures to an inflation factor plus a valuation factor. The inflation factor equals the average annual percentage change in the U.S. consumer price index for all urban consumers. The valuation factor equals 60% of the percentage change in net new construction value capped at 2%. Municipalities may qualify for the program annually receiving an aid payment in the following year.



EXPENDITURES - These are any outflow of dollars from a fund and include current operating expenses, debt service, and capital outlay payments.

FISCAL YEAR (FY) - The annual 12 month accounting period that begins on January 1 and ends on December 31.

FIXED ASSETS – Assets of long-term character which are intended to continue to be held or used such as buildings, land, machinery, furniture and equipment.

FRINGE BENEFITS – Contributions made by the City including those related to salaries and those related to the welfare of City employees, such as health and dental benefits. Specifically these include the City's cost of retirement, workers compensation and unemployment compensation.

FTE – Full-Time Equivalent position. One FTE equals 2,080 annual hours or 40 hours per week, with the exception of Police Officer positions. One FTE for these positions equals 1,950 annual hours.

FUND - An accounting entity with a self-balancing set of accounts containing its own assets, liabilities and fund balance. A fund is established for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE - The difference between assets and liabilities of a governmental fund.

GENERAL FUND - A fund used to account for general purpose revenues without specific definition or designated purpose that finance basic governmental activities such as general government, public safety, public works, health and human services, leisure and development related activities.

GENERAL OBLIGATION (GO) BONDS – Bonds that are backed by the full faith and credit of the City. GO bonds constitute a pledge by the City to levy a tax if necessary to generate revenue to repay the bonds.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum, standards used by state and local governments for financial accounting, recording and reporting, encompassing the conventions, rules and procedures that define accepted accounting principles; established by the Governmental Accounting Standards Board (GASB).

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) – An organization that sets accounting standards specifically for governmental entities at the state and local level.

GRANTS – A financial gift, donation or award that is made from a funding source, usually a governmental entity, to the City for the acquisition of goods, services or land. The grant award agreement defines the City's responsibilities and duties to be exchanged for the grant. Grants are usually designated for a specific purpose of program.

IMPLICIT RATE SUBSIDY – An inherit subsidy of retiree health care costs by active employees healthcare costs when healthcare premiums paid by retirees and actives are the same. The true healthcare costs for retirees are, on average, greater than active employees' healthcare costs. Thus, if both subgroups pay the same per-capita premium for their benefits, retirees are paying less than they would if their



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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



Appendix B: Acronyms & Abbreviations

APA – American Planning Association

APWA – American Public Works Association

BOCA – Building Officials & Code Association

CDBG – Community Development Block Grant

CIP – Capital Improvement Plan

CVMIC – Cities and Villages Mutual Insurance Company

DNR – Wisconsin Department of Natural Resources

DOR – Wisconsin Department of Revenue

ERP – Expenditure Restraint Program

FEMA – Federal Emergency Management Association

GASB – Governmental Accounting Standards Board

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

GIS – Geographic Information System

IACP – International Association of Chiefs of Police

ICMA – International City/County Management Association

LWM – League of Wisconsin Municipalities

MPIC – Municipal Property Insurance Company

MUD – Municipal Utility District

NLC – National League of Cities

NRPA – National Recreation & Park Association

PRIMA – Public Risk Insurance Management Association

TID – Tax Increment District

TIF – Tax Increment Financing