

**CITY OF MIDDLETON
WISCONSIN**



**2021 APPROVED
ANNUAL BUDGET**

FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2021

APPROVED BUDGET

Fiscal Year 2021

January 1, 2021 – December 31, 2021



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

2021 BUDGET TRANSMITTAL LETTER

To: Mayor Gurdip Brar & Common Council Members
From: Mike Davis, Bill Burns, & Jessica Taylor
Date: September 4, 2020
Subject: FY 2021 Department Budget Requests

On behalf of City staff, we are forwarding to you the 2021 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 2021 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 8.0% which is the maximum allowable increase under the City's agreement with Quartz Insurance. It is possible that amount may be reduced based on the final renewal terms. There are no changes in the premiums on the City's dental insurance plans for 2021.

New positions or changes in positions are listed as decision items. For operating accounts, the base amount is the 2020 approved budget level. Adjustments to the base budget amounts are listed as decision items. Information on decision items are 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 2021 budget, the limit is an increase of 2.61%. This would allow the City's general fund property tax levy to increase by approximately \$340,000. In addition, the debt service property tax levy is projected to increase by \$161,926 (3.3%), for a total levy increase of 2.3%.

By qualifying for the State of Wisconsin Expenditure Restraint Program with the 2020 budget, the City will receive an aid payment in 2021. The amount of the 2021 aid payment and the limit for qualifying for the program with the 2021 budget will be released later this fall. One of the goals for the 2021 budget process is to again qualify for the Expenditure Restraint Program to remain eligible to receive an aid payment in 2022 and future years.

For 2021, the General Fund base expenditure budget is \$22,523,248. In addition, there are decision items totaling \$230,765 for a total requested General Fund budget of \$22,754,012. Personnel decision items represent \$199,034 of this amount including requests for a new police officer and dispatcher. General Fund revenues are projected at

\$22,132,584 for a projected gap of \$621,428. These estimates assume that the City utilizes the full capacity under the state property tax levy limit and that there are no changes in the level of state aids in the 2021. Additional state aid estimates will be available by early October.

The COVID-19 pandemic is having a huge impact on budgets of all levels of government. The City of Middleton is in a better position than many governments due to a relatively stable mix of revenues and strong fund balance reserves. The City received an allocation of \$336,742 in Route to Recovery funds in 2020 which will help to cover additional costs related to the pandemic. At this time, there is no federal or state assistance to help local governments respond to reductions in revenue.

The largest revenue impact from the COVID-19 pandemic is anticipated in hotel room taxes. The travel industry has experienced a very significant decline beginning in March of 2020. Total room tax collections in 2020 are projected to be at only 35% of 2019 levels. The 2021 budget anticipates a slow return of hotel activity with revenues at about 2/3 of the 2019 totals. For the general fund that would result in a \$275,000 reduction in budgeted room tax revenues. The projected impact to the Tourism fund revenue budget is about \$632,000. Interest income is expected to be down in 2021 as well due to short-term interest rates near zero. The City's laddered investment portfolio will help to insulate the City from this impact, but lower earnings are projected in 2021 and 2022 as investments mature and funds are reinvested at lower rates.

The revenue estimates in this budget document assume no reduction in state aids in 2021. At this time there has been no action from the State of Wisconsin on a budget repair bill or indications that the state legislature will be convening on this subject before the end of the year. State revenues are expected to be impacted by the COVID-19 pandemic and even if there are not reductions in state aids in 2021, there is the potential for reductions in the next biennium which could impact the City's 2022 budget. The City Council may want to consider using some of its unassigned fund balance to offset the budgetary impact of the pandemic. However, it would be prudent to limit the use of fund balance in 2021 in anticipation of potentially larger revenue shortfalls in 2022.

Included in the Capital Projects section of the budget book are the 2021 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 2021 include \$5.4 million in general capital borrowing and a total of \$21.2 million in total capital projects from all funding sources.

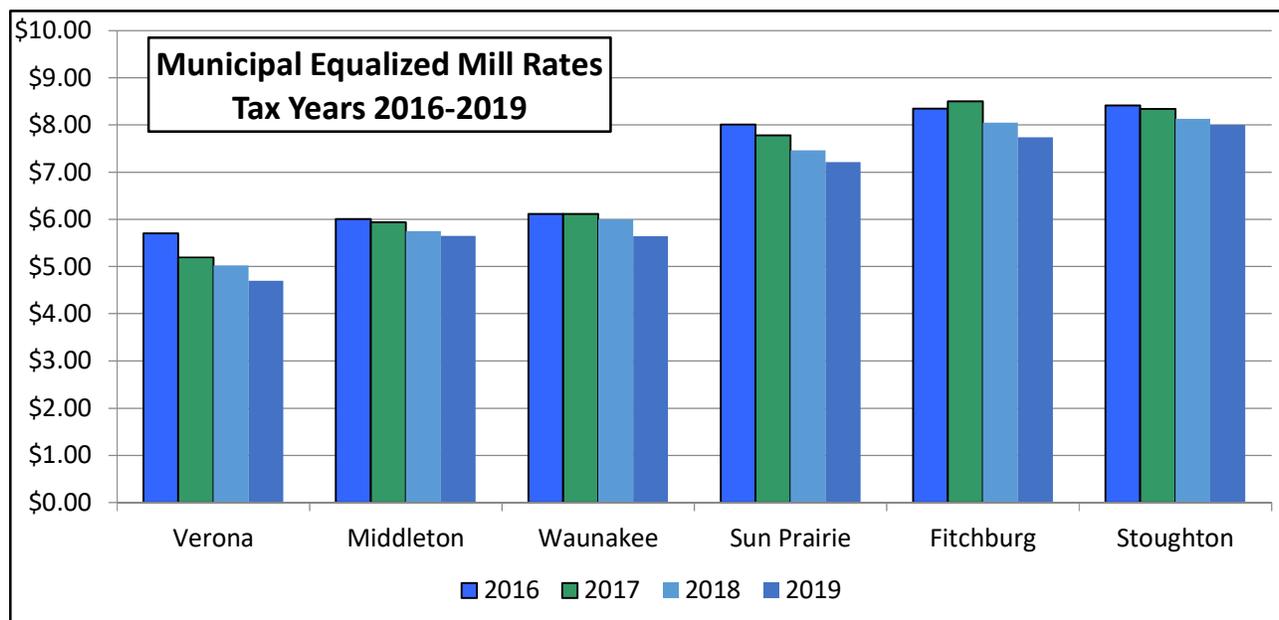
As the Finance Team, we wish to thank all department directors and budget staff for their devoted time, dedication and diligence in developing the 2021 budget requests. The impact of the COVID-19 pandemic and state imposed property tax levy limits provide significant challenges for the City to respond to increased demands for staffing and services. As part of the 2020 budget process, the City developed five-year staffing plans for each department along with future revenue and cost projections. Given the current fiscal situation, implementation of those plans is on hold. The City will be looking at limiting cost increases and the appropriate use of reserves to weather the fiscal impacts projected in 2021 and 2022.



2021 City of Middleton Budget

Dane County Peer Municipality Comparisons

| | 2015 Tax Year | 2016 Tax Year | 2017 Tax Year | 2018 Tax Year | 2019 Tax Year |
|----------------------------|---------------|---------------|---------------|---------------|---------------|
| Village of Waunakee | | | | | |
| Mill Rate | 6.30 | 6.12 | 6.12 | 6.00 | 5.64 |
| Tax Levy | \$9,061,712 | \$9,305,606 | \$9,916,205 | \$ 10,522,082 | \$ 10,884,476 |
| Full Value (millions) | \$1,495 | \$1,596 | \$1,717 | \$ 1,880 | \$ 2,070 |
| City of Verona | | | | | |
| Mill Rate | 6.57 | 5.70 | 5.20 | 5.02 | 4.70 |
| Tax Levy | \$10,713,827 | \$13,085,916 | \$13,329,217 | \$ 13,721,091 | \$ 13,949,140 |
| Full Value (millions) | \$2,094 | \$2,374 | \$2,670 | \$ 2,908 | \$ 3,072 |
| City of Middleton | | | | | |
| Mill Rate | 6.61 | 6.01 | 5.94 | 5.75 | 5.65 |
| Tax Levy | \$16,386,140 | \$16,592,200 | \$17,017,467 | \$ 17,490,292 | \$ 17,985,016 |
| Full Value (millions) | \$2,907 | \$3,144 | \$3,360 | \$ 3,546 | \$ 3,830 |
| City of Fitchburg | | | | | |
| Mill Rate | 8.13 | 8.35 | 8.50 | 8.05 | 7.74 |
| Tax Levy | \$19,769,244 | \$21,501,215 | \$22,634,178 | \$ 22,776,253 | \$ 23,733,085 |
| Full Value (millions) | \$2,711 | \$2,831 | \$2,954 | \$ 3,135 | \$ 3,419 |
| City of Sun Prairie | | | | | |
| Mill Rate | 8.28 | 8.01 | 7.78 | 7.46 | 7.21 |
| Tax Levy | \$20,195,113 | \$20,930,527 | \$22,176,269 | \$ 23,361,354 | \$ 24,547,028 |
| Full Value (millions) | \$2,566 | \$2,772 | \$2,985 | \$ 3,310 | \$ 3,634 |
| City of Stoughton | | | | | |
| Mill Rate | 8.57 | 8.42 | 8.34 | 8.13 | 8.00 |
| Tax Levy | \$7,914,654 | \$8,098,255 | \$8,507,688 | \$ 9,032,362 | \$ 9,383,714 |
| Full Value (millions) | \$954 | \$1,001 | \$1,066 | \$ 1,163 | \$ 1,233 |





2021 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 2020 TID #3's value increment totals \$635,131,500. 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 |





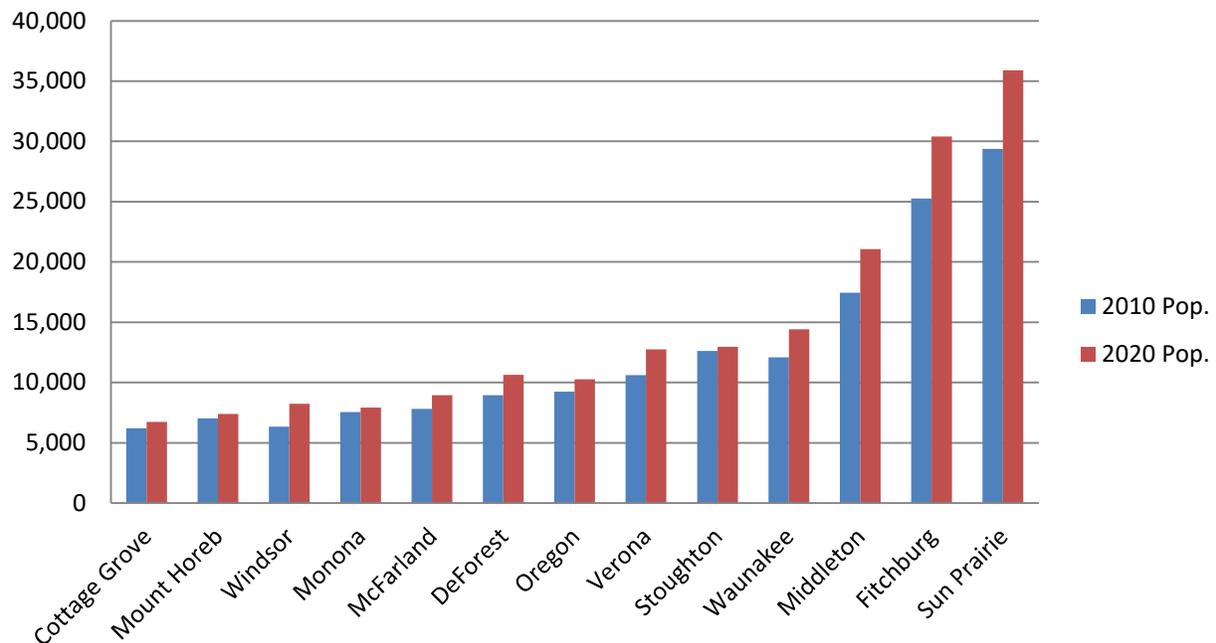
2021 City of Middleton Budget

Community Profile

Dane County Municipalities: Population (2010-2020)

| Municipality | 2010 Pop. | 2020 Pop. | Growth Rate |
|------------------|---------------|---------------|---------------|
| Cottage Grove | 6,192 | 6,716 | 8.46% |
| Mount Horeb | 7,009 | 7,387 | 5.39% |
| Windsor | 6,345 | 8,230 | 29.71% |
| Monona | 7,553 | 7,920 | 4.86% |
| McFarland | 7,808 | 8,952 | 14.65% |
| DeForest | 8,936 | 10,624 | 18.89% |
| Oregon | 9,231 | 10,270 | 11.26% |
| Verona | 10,619 | 12,737 | 19.95% |
| Stoughton | 12,611 | 12,954 | 2.72% |
| Waunakee | 12,097 | 14,399 | 19.03% |
| Middleton | 17,442 | 21,050 | 20.69% |
| Fitchburg | 25,260 | 30,391 | 20.31% |
| Sun Prairie | 29,364 | 35,895 | 22.24% |

Dane County Municipalities: Population (2010-2020)





2021 City of Middleton Budget

Community Profile

CITY OF MIDDLETON DEMOGRAPHIC STATISTICS TEN YEAR HISTORY

| YEAR | POPULATION * | UNEMPLOYMENT RATE (Madison Statistical Area) |
|-------------|---------------------|---|
| 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% |
| 2020 | 21,050 | 5.9% |

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

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



2021 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 7,186 students for the 2019-2020 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) (1,400)
Middleton-Cross Plains Area School Dist (1,179)
Electronic Theatre Controls (954)
UW Medical Foundation (650)
Springs Window Fashions (550)
North Central Group (545)
American Girl Brands (451)
Spectrum Brands (451)
West Corporation (400)
TDS (344)

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.



2021 City of Middleton Budget

Boards, Committees, & Commissions

Public Works Committee

Carl Stumpf
Bob Lyons
Daniel Cody
Don Knorr (Vice-Chair)
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)
Brian Wolhaupter (Staff)

License & Ordinance Committee

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

Commission on Aging

Kenneth Markart
Richard Brye
Gladys Simon
Catherine Jones
Michael Lester
Stacy Austin-Li
Jim Schwartz
Peg Martin
Emily Kuhn (Alder)
Tammy Derrickson (Staff)

Airport Commission

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
Molly Mcdermott
Kristina Coopman
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

Belinda Baron
Chris Weber
Kari Oakes
Dan Barker
Kieran Furlong
Kathy Olson (Alder)
Katy Nelson (Alder)
Gurdip Brar (Mayor) (Chair)
Abby Attoun-Tucker (Staff)

Conservancy Lands Committee

Janet Kane
David Shaw
Chris Marckel
Cheryl Vickroy
Bob Lyons
Dan Ramsey II
Susan West (Alder)
Mark Wegner (Staff)



2021 City of Middleton Budget

Boards, Committees, & Commissions

Emergency Medical Services Commission

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

Emergency Preparedness Committee

Gurdip Brar (Mayor)
Troy Hellenbrand (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
Jeff Martin (Chair)
John Bechtol
Brian Strassburg (Vice Chair)
Amy Hootman
Carolyn Mattern
Daphne Xu (Staff)

Library Board

Rose Sime
Robert Seltzer
Cindy Zellers
Chris Morris
Courtney Ward-Reichard
Art Waldman
Ralph Zahnow
Marybeth Paulisse
Robert Burck (Alder)
Jocelyne Sansing (Staff)

Parks, Recreation & Forestry Commission

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

Pedestrian, Bicycle & Transit Committee

James Schuetz
Peter Connor
Nate Day
Patricia Trainer
Dana Monogue
Dan Ramsey (Alder)
Susan West (Alder)
Kathy Olson (Alder)
Mark Opitz (Staff)

Plan Commission

Kurt Paulsen
Michael Slavish

Jennifer Murray
Kitty Tyson
John Schaffer
Dan Ramsey II (Alder)
Gurdip Brar (Mayor) (Chair)
Abby Attoun-Tucker (Staff)

Pleasant View Golf Course Advisory Committee

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

Police Commission

Laura Albert
Paul Kinne
Patrick Sheehan
Dobie Giles
Terri Bureno
Troy Hellenbrand (Staff)

Airport Advisory Committee

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



2021 City of Middleton Budget

Boards, Committees, & Commissions

Public Safety Committee

Tom Yost
Jeff McMahon
Rebecca Prochaska
Bartlett Durand
Kathleen Callaghan
Emily Kuhn (Alder)
Troy Hellenbrand (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 (Vice Chair)
Andy Yu
Chris Schultz-Buechs
Spencer Schumacher
Lisa Janairo (Chair)
Richard Lathrop
Debra Weitzel
Daphne Wu
Katy Nelson (Alder)
Kelly Hilyard (Staff)

Tourism Commission

Jim Strom (Vice Chair)
Cory Mace (Chair)
Jose Garcia Pino
Kevin Bagstad
Susan Grigsby
Kathy Olson (Alder)
Julie Peterman (Staff)

Water Resources Management

Commission

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

Commission on Youth

Eric Engel
Adam Cummings
Jeff Rogers
Andrea Mongler
Yousef Gadalla
Terry Gnezda
Joanna Rolden
Jayden Lee
Luke Fuszard (Alder)
Rebecca Price (Staff)

TID Joint Review Board

Gurdip Brar (Mayor)
Mike Davis, Bill Burns, Abby Atton (Staff)

Workforce Housing Committee

Rob Bergenthal
Elizabeth Day
Mike Slavish (Chair)
Darren Fortney (Vice Chair)
Randy Bruce
Matthew Quock
Ben Roden
Julia Vondrak
Katy Nelson (Alder)
Mike Davis (Staff)
Abby Attoun (Staff)

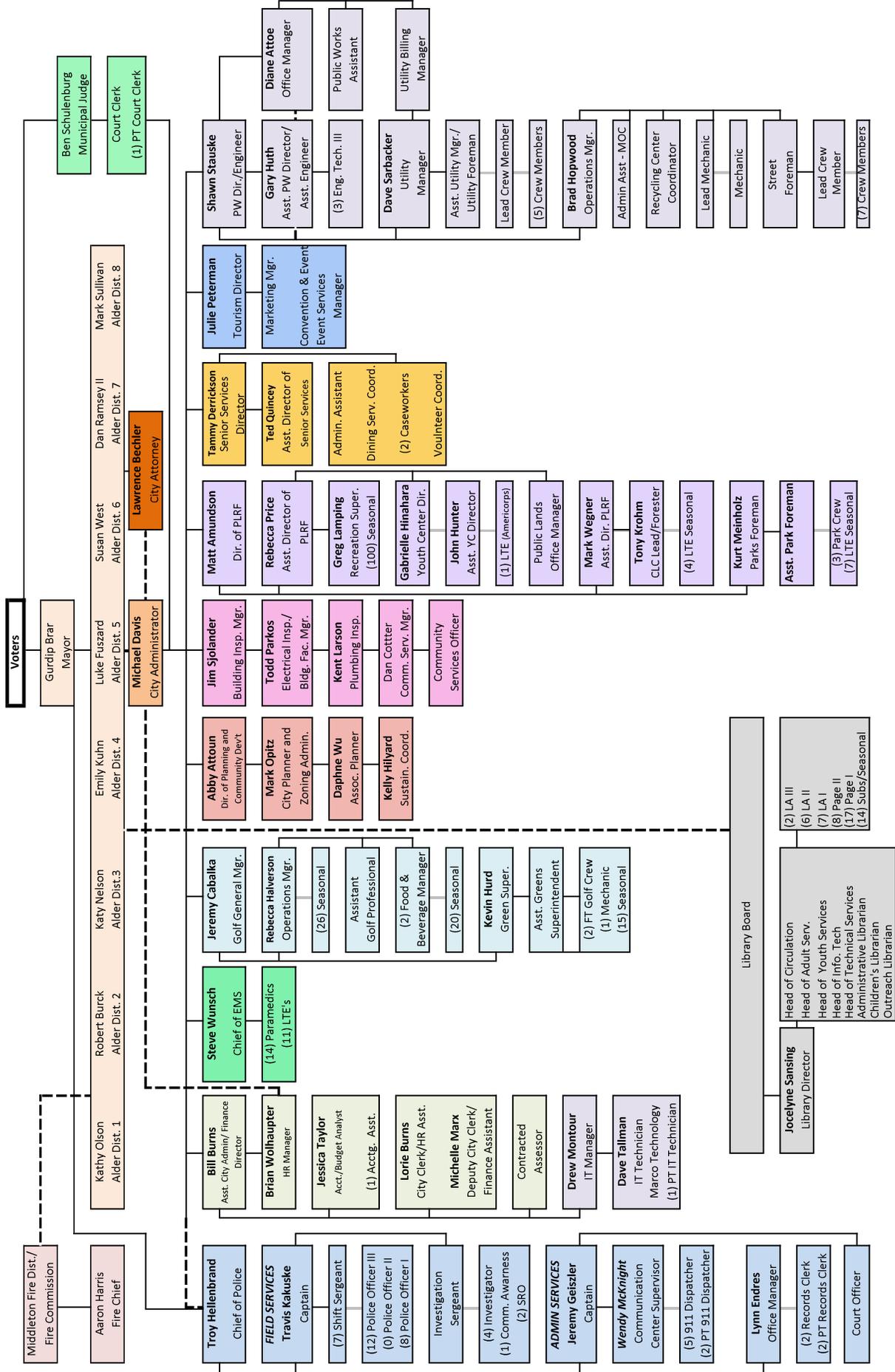
Zoning Board of Appeals

John Aronica
Dave Schultz
Mark Wohlferd
Paul Raisleger (Chair)
Justin Ballweg
Robert Mangas
Katy Nelson (Alder)
Daphne Xu (Staff)
Mark Opitz (Staff)

Community Campus Committee

Justin Ballweg
Jennifer Cole
Cindy Zellers

City of Middleton Organizational Chart





2021 City of Middleton Budget

| Department | 2020 Authorized | | | 2021 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 | 2 | 1 | 2.50 | 2 | 1 | 2.50 |
| City Administrator | 1 | 0 | 1.00 | 1 | 0 | 1.00 |
| Finance/City Clerk/HR | <u>5</u> | <u>1</u> | <u>5.60</u> | <u>5</u> | <u>1</u> | <u>5.60</u> |
| Total | 9 | 3 | 10.60 | 9 | 3 | 10.60 |
| <u>Public Safety</u> | | | | | | |
| Police Department | 49 | 4 | 50.25 | 49 | 4 | 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 | 22 | 70.75 | 68 | 22 | 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 | 1.43 | 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 | 67.65 | 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 | 294 | 198.23 | 146 | 294 | 198.23 |

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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.



2021 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 Meetings with Finance Committee & Department Managers |
| August | Department managers submit completed request materials. |
| Aug.-Sept. | Mayor, Administrator, and Finance Staff meet with department managers to review budget requests. 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 |

2021 Budget Process Calendar

| | |
|---|--|
| June 10, 2020 | Committee of the Whole: Mid-Year Review & 2021 Projections |
| July 7, 2020 | Regular Finance Committee: Budget Kick-Off Meeting |
| July 8, 2020 | Department Manager Meeting: Budget Kick-off |
| August 7, 2020 | Capital Improvement Plan Requests Due |
| August 21, 2020 | Department Operating Budget Requests Due |
| August 24, 2020 to September 4, 2020 | Mayor, Administrator, Finance & HR Department Budget Request Review Meetings |
| August 26, 2020 | Finance Committee: Review Capital Improvement Plan |
| September 9, 2020 | Finance Committee: Department Budget Reviews |
| September 23, 2020 | Finance Committee: Department Budget Reviews |
| September 29, 2020 | Joint Finance/Personnel Cmtes: Personnel Decision Items & Scenarios |
| October 7, 2020 | Finance Committee: Budget Scenarios & Public Hearing Recommendation |
| October 20, 2020 | Regular Council Meeting: Authorize Public Hearing Notice |
| November 11, 2020 | Special Council Meeting: Budget Public Hearing & Deliberations |
| November 17, 2020 | 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 2021 CIP projects are listed in the 2021-2025 CIP. This process is repeated annually.



Basis of Accounting

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

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.



2021 City of Middleton Budget

- **EMS (Emergency Medical Service) Special Revenue and Activities Fund (209):** Revenues and related expenses from specially designated sources restricted to EMS activities are recorded in this fund. One example is a patient tracking scanner grant.
- **Public Lands Special Revenue and Activities Fund (210):** Revenues and related expenses from specially designated sources restricted to Public Lands activities are recorded in this fund. Examples include Arbor Day donations, memorial bench and tree donations, community garden revenue and dog park donations.
- **Senior Center Special Revenue and Activities Fund (211):** Revenues and related expenses from specially designated sources restricted to Senior Center activities are recorded in this fund. Examples include Senior Center donations and the Dane County nutrition revenue.
- **Library Operations Fund (212):** Revenues and related expenses from specially designated sources restricted to Library Operations activities are recorded in this fund. Major sources include an annual transfer from the General Fund to Fund 212 as well as Dane County facility and operational reimbursements.
- **Youth Center (214):** Revenues and related expenses related to the operation of the Middleton Youth Center are recorded in this fund. Major sources of funding include an annual transfer from the City's General Fund and contributions from the Middleton Cross Plains Area School District and Dane County.

Debt Service Fund (300): Financial transactions related to the City's general obligation bonds and notes are recorded in Fund 300. Specifically these include principal and interest payments as well as paying agent service fees.

Capital Project Funds

- **Tax Increment Financing (District) #3 Fund (401):** Tax Increment District #3 was initially established in 1993. The property tax increments resulting from development activities are recorded in Fund 401. Tax increment is defined as the amount of new taxes above the property taxes generated prior to development. The property taxes generated prior to development is referred to as the base property tax amount. Expenditures in Fund 401 generally include payments to developers as incentives for new development activity in the Tax Increment District or TID and other related disbursements. The Greenway Center area development, the Discovery Springs development and the Downtown rehabilitation are major projects occurring in this District.
- **Public Works Capital Construction Fund (412):** The Department of Public Works is responsible for major capital construction in the City. This activity is segregated in Fund 412. Revenues have been from the annual sale of general obligation notes. Projects include road reconstruction and rejuvenation, sidewalk rehabilitation, traffic studies and other infrastructure activities. The proposed construction of a new Municipal Operation Center to replace the Public Works garage will be recorded in Fund 412.



2021 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.
- **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



2021 City of Middleton Budget

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.

RESOLUTION 2020-50

**APPROVING THE 2021 CITY OF MIDDLETON BUDGET
INCLUSIVE OF ALL CITY FUNDS**

WHEREAS, in accordance with Section 3.01, of the Middleton Municipal Code, the Mayor and Common Council's Finance Committee convened during August, September, and October 2020, for the purposes of deliberating, preparing and submitting to the Common Council proposed budget recommendations presenting financial plans for conducting the affairs of the City for the ensuing Fiscal Year, 2021, and

WHEREAS, on October 20, 2020, the City of Middleton Finance Committee acted to recommend 2020 budget for all City funds to the Common Council; and

WHEREAS, on October 20, 2020, the City of Middleton Common Council authorized the publication of the 2020 recommended budget and set the date for a public hearing on the budget for November 17, 2020; and

WHEREAS, on November 17, 2020, the Common Council conducted a public hearing on the 2021 recommended budgets.

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

That the Common Council hereby approves the budget for the City of Middleton for the year 2021 as set forth in the attached schedule and made a part hereof inclusive of all funds including the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Enterprise Funds, Internal Service Fund, and Component Unit.

This is to certify that the foregoing Resolution was duly adopted by the Common Council of the City of Middleton at a Common Council meeting on November 17, 2020.

CITY OF MIDDLETON

ATTEST:

APPROVED:


Lorie J. Burns, City Clerk

By: 
Gurdip Brar, Mayor

RESOLUTION 2020-51

**APPROVING THE LEVYING OF PROPERTY TAXES FOR THE 2020 TAX YEAR
(2021 BUDGET YEAR) FOR THE CITY OF MIDDLETON**

WHEREAS, on Tuesday, November 17, 2020 the City of Middleton met to consider approval of the 2021 Budget and the levying of property taxes for city purposes for the 2020 tax year, collectible in 2021; and

WHEREAS, the 2021 Budget of the City of Middleton includes the following amounts to be levied as a property taxes against all taxable property of the City of Middleton for the purposes stated therein:

| | |
|--------------------|--------------------|
| General Fund | \$13,365,786 |
| Debt Service Fund | <u>\$5,046,926</u> |
| Total Non-TID Levy | \$18,412,712 |

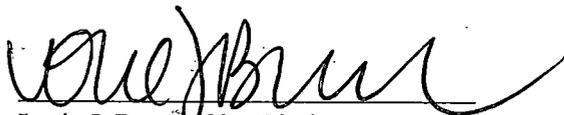
WHEREAS, after careful review and consideration, the Common Council moved to adopt a resolution approving the 2021 Budget inclusive of all funds and establishing the amount of taxes to be levied for City funds; and

NOW THEREFORE BE IT RESOLVED AS FOLLOWS: That a tax be levied against all taxable properties within the City of Middleton in the amount set forth in the 2021 Approved Budget and that the total levy in the amount of \$18,412,712 be placed on the tax roll for the year 2020, collectible in 2021.

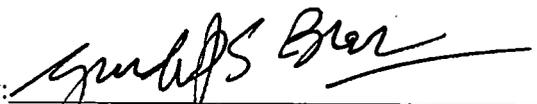
This is to certify that the foregoing Resolution was duly adopted by the Common Council of the City of Middleton at a Common Council meeting on November 17, 2020.

CITY OF MIDDLETON

ATTEST:


Lorie J. Burns, City Clerk

APPROVED:

By: 
Gurdip Brar, Mayor



2021 APPROVED BUDGET SUMMARY: ALL FUNDS

| | 2020 PROJECTED BALANCE | 2021 RECOMMENDED REVENUES | 2021 RECOMMENDED EXPENDITURES | 2021 PROJECTED BALANCE | 2020/2021 TAX LEVY |
|---|------------------------------|---------------------------------|-------------------------------------|------------------------------|-----------------------|
| GENERAL FUND | \$ 10,638,470 | \$ 22,192,136 | \$ 22,942,136 | \$ 9,888,470 | \$ 13,365,786 |
| SPECIAL REVENUE FUNDS | | | | | |
| Tourism Fund | 1,951,373 | 943,386 | 1,252,459 | 1,642,300 | - |
| Library Operations Fund | 382,326 | 2,352,024 | 2,348,068 | 386,282 | - |
| Library Trust & Special Activities | 349,703 | 25,000 | 150,000 | 224,703 | - |
| Subdividers Fund | 1,150,000 | 50,000 | 50,000 | 1,150,000 | - |
| Police Special Activities | 37,125 | 5,000 | 5,000 | 37,125 | - |
| EMS Special Activities | 20,000 | 20,000 | 20,000 | 20,000 | - |
| Public Lands Special Activities | 1,904,095 | 300,000 | 300,000 | 1,904,095 | - |
| Senior Center Special Activities | 165,000 | 25,000 | 25,000 | 165,000 | - |
| Youth Center | 17,488 | 135,361 | 143,308 | 9,541 | - |
| Impact Fees | 1,346,179 | 140,000 | 150,000 | 1,336,179 | - |
| TOTAL | 7,323,289 | 3,995,771 | 4,443,835 | 6,875,225 | |
| INT. SERVICE FUND: RISK MANAGEMENT | 273,169 | 472,186 | 512,160 | 233,195 | - |
| COMPONENT UNIT: CDA | 699,070 | 91,657 | 89,000 | 701,727 | - |
| CAPITAL PROJECT FUNDS | | | | | |
| Public Works Capital Projects | 50,000 | 2,332,154 | 2,332,154 | 50,000 | - |
| Public Lands Capital Projects | 400,000 | 581,830 | 581,830 | 400,000 | - |
| Other Capital Projects | 500,000 | 1,044,822 | 1,044,822 | 500,000 | - |
| TIF District #3 | 18,136,492 | 14,021,154 | 18,245,234 | 13,912,412 | - |
| TIF District #5 | (1,032,885) | 1,734,125 | 1,952,122 | (1,250,882) | - |
| TOTAL | 18,053,607 | 19,714,085 | 24,156,162 | 13,611,530 | |
| DEBT SERVICE FUND | 235,668 | 5,196,926 | 5,292,076 | 140,518 | 5,046,926 |
| ENTERPRISE FUNDS | | | | | |
| Water Utility | 4,545,398 | 3,101,126 | 4,397,315 | 3,249,209 | - |
| Sewer Utility | 3,678,443 | 3,503,225 | 3,644,598 | 3,537,070 | - |
| Storm Water Utility | 577,028 | 2,307,514 | 2,402,500 | 482,042 | - |
| Middleton Utility District | 29,839 | - | 5,000 | 24,839 | - |
| Golf Course | (3,292,578) | 2,759,719 | 2,366,486 | (2,899,345) | - |
| Airport | 301,922 | 540,880 | 655,931 | 186,871 | - |
| TOTAL | 5,840,052 | 12,212,464 | 13,471,830 | 4,580,686 | - |
| TOTAL ALL FUNDS | \$ 43,063,325 | \$ 63,875,225 | \$ 70,907,199 | \$ 36,031,351 | \$ 18,412,712 |



2021 City of Middleton Budget

General Fund Revenue Summary

| | 2019 | | 2020 | | 2021 | | |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| | | | | | | | |
| TAXES | | | | | | | |
| General Property Tax | \$ 12,808,075 | \$ 12,808,074 | \$ 13,100,016 | \$ 13,100,016 | \$ 13,383,459 | \$ 13,365,786 | \$ 13,365,786 |
| Omitted Property | - | 2,170 | 9,434 | 6,804 | - | - | - |
| Fees In Lieu Of Taxes | 44,100 | 44,100 | 44,100 | 44,100 | 44,100 | 44,100 | 44,100 |
| Ag Conversion Charges | - | 5,651 | - | - | - | - | - |
| Room Tax | 680,000 | 596,267 | 675,000 | 250,000 | 400,000 | 400,000 | 400,000 |
| Municipally Owned Utility | 525,000 | 465,667 | 475,000 | 475,000 | 475,000 | 475,000 | 475,000 |
| Interest On Delinquent Taxes | 2,000 | (1,048) | 2,000 | 5,000 | 2,000 | 2,000 | 2,000 |
| Total Taxes | \$ 14,059,175 | \$ 13,920,881 | \$ 14,305,550 | \$ 13,880,920 | \$ 14,304,559 | \$ 14,286,886 | \$ 14,286,886 |
| SPECIAL ASSESSMENTS | | | | | | | |
| SA - Street Improvements | 7,000 | 36,492 | 7,000 | 14,300 | 7,000 | 7,000 | 7,000 |
| SA - Sidewalk & Curb | 50,000 | 99,485 | 50,000 | 110,830 | 50,000 | 50,000 | 50,000 |
| SA - Interest | - | 1,001 | - | 137 | - | - | - |
| Total Special Assessment | \$ 57,000 | \$ 136,978 | \$ 57,000 | \$ 125,267 | \$ 57,000 | \$ 57,000 | \$ 57,000 |
| INTERGOVERNMENTAL REVENUE | | | | | | | |
| State Aids-Shared Taxes | 279,238 | 282,326 | 280,195 | 280,195 | 280,195 | 282,554 | 282,554 |
| Expenditure Restraint Program | 204,415 | 204,415 | 175,023 | 175,023 | 175,023 | 160,448 | 160,448 |
| State & Federal Aid - Fire | 120,227 | 136,830 | 136,829 | 142,049 | 136,829 | 136,829 | 136,829 |
| Mcp School District - Police | 87,076 | 83,443 | 87,076 | 67,453 | 65,307 | 65,307 | 65,307 |
| State Aid - Computer Pmt | 261,905 | 261,905 | 261,905 | 261,905 | 261,905 | 261,905 | 261,905 |
| State Aid - Personal Property | 102,106 | 102,107 | 119,689 | 119,689 | 137,272 | 137,272 | 137,272 |
| State Aid - Law Enforcement | - | - | - | 6,992 | - | - | - |
| State Aids-Roads | 1,116,569 | 1,116,057 | 1,283,465 | 1,283,465 | 1,283,465 | 1,284,272 | 1,284,272 |
| State & Federal Aid - Recycling | 55,138 | 55,219 | 55,138 | 55,209 | 55,138 | 55,138 | 55,138 |
| Payment Municipal Services | 6,657 | 9,114 | 8,140 | 8,124 | 8,140 | 7,899 | 7,899 |
| State Aids - Franchise Fees | - | - | 26,500 | 26,522 | 26,522 | 52,821 | 52,821 |
| Cares/Route To Recovery | - | - | - | 316,000 | - | - | - |
| County Aid - Signals | 8,000 | 6,008 | 5,000 | 5,923 | 5,000 | 5,000 | 5,000 |
| County Aid - Senior Citizens | 60,581 | 67,796 | 67,973 | 76,467 | 67,973 | 67,973 | 67,973 |
| Fema Public Assistance | - | 451,324 | - | - | - | - | - |
| Total Intergovernmental | \$ 2,301,912 | \$ 2,776,544 | \$ 2,506,933 | \$ 2,825,016 | \$ 2,502,769 | \$ 2,517,418 | \$ 2,517,418 |
| LICENSES AND PERMITS | | | | | | | |
| Licenses - Liquor | 45,000 | 70,669 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| Licenses - Operator | 20,000 | 18,451 | 20,000 | 10,000 | 20,000 | 20,000 | 20,000 |
| Licenses - Cigarettes | 600 | 1,700 | 1,700 | 2,100 | 2,100 | 2,100 | 2,100 |
| Licenses - Alarms | 9,000 | 13,301 | 9,000 | 13,000 | 13,000 | 13,000 | 13,000 |
| Licenses - Dogs | 3,500 | 5,050 | 3,500 | 5,000 | 5,000 | 5,000 | 5,000 |
| Permits - Special Events | 2,000 | 5,081 | 4,000 | 500 | 2,000 | 2,000 | 2,000 |
| Permit - Sidewalk & Solicitors | 2,500 | 4,200 | 5,000 | 3,000 | 5,000 | 5,000 | 5,000 |
| Amplified Sound Permits | 1,500 | 2,100 | 2,000 | 500 | 2,000 | 2,000 | 2,000 |
| Permits - Building And Hvac | 300,000 | 276,881 | 300,000 | 350,000 | 300,000 | 300,000 | 300,000 |
| Permits - Electrical | 70,000 | 58,586 | 70,000 | 120,000 | 70,000 | 70,000 | 70,000 |
| Permits - Plumbing | 70,000 | 67,823 | 70,000 | 113,000 | 70,000 | 70,000 | 70,000 |
| Erosion Control Permit | 10,000 | 8,700 | 10,000 | 18,000 | 10,000 | 10,000 | 10,000 |
| License - Second Hand Dealer | 350 | 150 | 350 | 250 | 350 | 350 | 350 |
| Zoning Board Of Appeals | 2,000 | 1,800 | 2,000 | 1,000 | 2,000 | 2,000 | 2,000 |
| Plan Review - Building | 60,000 | 37,060 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| Plan Review - Hvac | 20,000 | 10,025 | 20,000 | 24,000 | 20,000 | 20,000 | 20,000 |
| Plan Review - Plumbing | 20,000 | 2,215 | 20,000 | 18,000 | 20,000 | 20,000 | 20,000 |
| Plan Review - Fire Suppression | - | - | - | - | 30,000 | 30,000 | 30,000 |
| Court And Field Reservations | 5,000 | 11,910 | 5,000 | 6,000 | 5,000 | 5,000 | 5,000 |
| Park Shelter Reservations | 28,000 | 30,298 | 23,000 | - | 23,000 | 23,000 | 23,000 |
| Cable Franchise Fee Revenue | 272,500 | 264,106 | 242,000 | 239,000 | 242,000 | 215,701 | 215,701 |
| Total Licenses & Permits | \$ 941,950 | \$ 890,106 | \$ 912,550 | \$ 1,028,350 | \$ 946,450 | \$ 920,151 | \$ 920,151 |
| FINES & FOREFEITURES | | | | | | | |
| Fines & Forfeitures | 150,000 | 150,816 | 155,000 | 86,400 | 150,000 | 150,000 | 150,000 |
| Court Costs | 85,000 | 69,085 | 80,000 | 33,600 | 70,000 | 70,000 | 70,000 |
| Parking Fines | 40,000 | 35,105 | 40,000 | 40,000 | 35,000 | 35,000 | 35,000 |
| Total Fines & Forefeitures | \$ 275,000 | \$ 255,006 | \$ 275,000 | \$ 160,000 | \$ 255,000 | \$ 255,000 | \$ 255,000 |



2021 City of Middleton Budget

General Fund Revenue Summary

| | 2019 | | 2020 | | 2021 | | |
|------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| | | | | | | | |
| PUBLIC CHARGES FOR SERVICES | | | | | | | |
| Clerk-Treasurer Fee | 15,000 | 19,771 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 |
| Vehicle Registration Fees | 500 | 363 | 500 | 500 | 500 | 500 | 500 |
| Police Department Fees | 9,000 | 5,995 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| Ambulance Billing Revenue | 959,245 | 929,016 | 1,013,747 | 1,129,995 | 1,090,371 | 1,138,359 | 1,138,359 |
| Senior Citizen Program Revenue | 4,000 | 3,707 | 4,000 | 2,400 | 4,000 | 4,000 | 4,000 |
| Sr Center Trip Revenue | 15,000 | 16,574 | 9,000 | 1,000 | 7,000 | 7,000 | 7,000 |
| Sr. Center Classes Revenue | 10,700 | 23,923 | 10,700 | 6,500 | 10,700 | 10,700 | 10,700 |
| Senior Center Misc Revenue | 4,000 | 2,112 | 4,000 | 600 | 4,000 | 4,000 | 4,000 |
| Aquatic Program Revenue | 70,000 | 84,679 | 82,000 | 32,000 | 82,000 | 82,000 | 82,000 |
| Daily Aquatic Admissions | 90,000 | 93,338 | 90,000 | 75,000 | 90,000 | 90,000 | 90,000 |
| Aquatic Concession Revenue | 31,248 | 28,217 | 30,000 | - | 30,000 | 30,000 | 30,000 |
| Aquatic Memberships | 35,000 | 24,753 | 35,000 | - | 35,000 | 35,000 | 35,000 |
| Recreation Program Revenue | 117,015 | 103,539 | 117,015 | 50,000 | 117,015 | 117,015 | 117,015 |
| Fall-Winter-Spring Recreation | - | 42,264 | - | - | - | - | - |
| Sponsorship & Fundraisers | 1,200 | 600 | 1,200 | 275 | 1,200 | 1,200 | 1,200 |
| Hubbard Art Center Program Rev | 60,000 | 70,501 | 60,000 | 32,000 | 60,000 | 60,000 | 60,000 |
| Administrative Review Fee | - | 1,710 | - | 1,750 | - | - | - |
| Engineering Review Fee | - | 8,552 | - | 9,000 | - | - | - |
| Plan Commision Charges | 12,000 | 9,231 | 12,000 | 11,200 | 12,000 | 12,000 | 12,000 |
| Public Works Charges | - | 15,934 | - | 395 | - | - | - |
| Interlocking Ignition Device | - | 1,399 | - | 1,000 | - | - | - |
| Recycling Center Revenue | 14,000 | 13,829 | 14,000 | 9,000 | 14,000 | 14,000 | 14,000 |
| Total Public Charges | \$ 1,447,908 | \$ 1,500,106 | \$ 1,509,162 | \$ 1,388,625 | \$ 1,583,786 | \$ 1,631,774 | \$ 1,631,774 |
| SPECIAL FUND ACTIVITY | | | | | | | |
| Administration-Landfill | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Service Contract Cost Sharing | 211,429 | 211,429 | 218,395 | 218,395 | 234,729 | 227,616 | 227,616 |
| Administration-Utilities | 135,000 | 135,000 | 135,000 | 135,000 | 135,000 | 183,000 | 183,000 |
| Administration-Tif 3 District | 1,276,530 | 1,276,530 | 1,176,530 | 1,176,530 | 1,026,530 | 1,026,530 | 1,026,530 |
| Administraton-Fire District | 2,600 | 2,600 | 2,600 | 2,600 | 2,600 | 2,600 | 2,600 |
| Total Special Activity | \$ 1,630,559 | \$ 1,630,559 | \$ 1,537,525 | \$ 1,537,525 | \$ 1,403,859 | \$ 1,444,746 | \$ 1,444,746 |
| MISCELLANEOUS REVENUES | | | | | | | |
| Interest On Investments | 317,150 | 824,783 | 409,000 | 400,000 | 250,000 | 250,000 | 250,000 |
| Interest Deliquent Spec Assmts | 500 | - | 500 | 500 | 500 | 500 | 500 |
| Interest On Court Collections | 300 | 2,952 | 300 | 500 | 300 | 300 | 300 |
| Credit Card Rebate Program | 45,000 | 44,108 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Costco Rebate | - | 187 | - | - | - | - | - |
| Metro Contrib. Reimbursement | - | 49,377 | 9,175 | 9,175 | - | - | - |
| Erosion Contr. & Sw Reimburs | 10,000 | 23,030 | 10,000 | 16,000 | 10,000 | 10,000 | 10,000 |
| Sale Of City Property | - | 5,490 | - | - | - | - | - |
| Pw Material Sales | 500 | - | 100 | 100 | 100 | 100 | 100 |
| Bab Subsidy | - | - | - | - | - | - | - |
| Misc Revenue | 1,000 | 819 | 1,000 | 42,000 | 1,000 | 1,000 | 1,000 |
| Insurance Claim Settlement | - | 13,939 | - | - | - | - | - |
| MADC Payment | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Annual Environmental Impact Fee | 23,661 | 23,661 | 23,661 | 23,661 | 23,661 | 23,661 | 23,661 |
| Zoning Permit Fees | 18,000 | 21,939 | 18,000 | 19,000 | 18,000 | 18,000 | 18,000 |
| Zoning Letter | 600 | 680 | 600 | 600 | 600 | 600 | 600 |
| Sales Tax Remit Discount | - | 45 | - | 50 | - | - | - |
| Other Misc Revenue | - | 842 | - | 500 | - | - | - |
| Total Miscellaneous | \$ 431,711 | \$ 1,026,851 | \$ 537,336 | \$ 577,086 | \$ 369,161 | \$ 369,161 | \$ 369,161 |
| OTHER FINANCING SOURCES | | | | | | | |
| Prior Years Surplus Applied | - | - | - | - | - | - | - |
| Fund Balance Applied | 710,000 | - | 710,000 | - | 710,000 | 710,000 | 710,000 |
| | \$ 710,000 | \$ - | \$ 710,000 | \$ - | \$ 710,000 | \$ 710,000 | \$ 710,000 |
| GENERAL FUND REVENUE TOTAL | <u>\$ 21,855,215</u> | <u>\$ 22,137,030</u> | <u>\$ 22,351,056</u> | <u>\$ 21,522,789</u> | <u>\$ 22,132,584</u> | <u>\$ 22,192,136</u> | <u>\$ 22,192,136</u> |



General Fund Expenditure Summary

| | 2019 | | 2020 | | 2021 | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|------------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| | | | | | | | |
| GENERAL GOVERNMENT | | | | | | | |
| Common Council | \$ 68,200 | \$ 68,340 | \$ 68,679 | \$ 66,179 | 68,679 | 68,679 | 68,679 |
| Commissions & Committees | 19,600 | 21,853 | 20,350 | 17,850 | 20,350 | 20,350 | 20,350 |
| Municipal Court | 103,833 | 89,928 | 105,601 | 106,601 | 109,212 | 107,343 | 112,256 |
| City Administrator | 187,866 | 187,363 | 193,012 | 193,012 | 198,794 | 198,334 | 198,264 |
| Administrative Services | 793,038 | 763,050 | 816,211 | 835,545 | 871,867 | 870,487 | 873,471 |
| Elections | 75,400 | 72,846 | 70,500 | 95,500 | 39,000 | 39,000 | 39,000 |
| Information Technology | 788,390 | 779,809 | 836,471 | 831,041 | 843,755 | 812,835 | 815,782 |
| Building & Grounds | 68,100 | 55,734 | 65,600 | 59,100 | 60,600 | 60,600 | 60,600 |
| Video Production | 6,000 | 5,875 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| Total General Government | \$ 2,110,427 | \$ 2,044,798 | \$ 2,182,924 | \$ 2,211,328 | \$ 2,218,757 | 2,184,128 | 2,194,902 |
| PUBLIC SAFETY | | | | | | | |
| Police Administration | 809,035 | 872,538 | 834,591 | 834,591 | 856,840 | 854,632 | 854,423 |
| Police Field Services | 4,381,541 | 4,156,629 | 4,554,591 | 4,558,238 | 4,689,696 | 4,581,108 | 4,579,475 |
| Communications Center | 550,492 | 552,101 | 564,977 | 572,751 | 676,281 | 593,531 | 593,270 |
| Emergency Preparedness | 62,500 | 38,569 | 67,500 | 67,500 | 67,500 | 67,500 | 67,500 |
| School Crossing Guards | 14,673 | 12,077 | 14,673 | 14,673 | 14,673 | 14,673 | 14,673 |
| Emergency Medical Service | 1,985,061 | 1,995,304 | 2,092,640 | 1,984,473 | 2,120,800 | 2,119,575 | 2,118,933 |
| Building Inspection | 432,622 | 421,613 | 525,252 | 420,747 | 435,871 | 434,491 | 434,407 |
| Community Services | 94,149 | 89,717 | 10,800 | 112,103 | 116,773 | 114,973 | 114,903 |
| Fire District Contribution | 1,141,957 | 951,307 | 993,861 | 993,861 | 1,004,087 | 1,004,797 | 1,004,797 |
| Public Fire Projection Charge | 245,243 | 261,413 | - | - | - | - | - |
| Total Public Safety | \$ 9,717,273 | \$ 9,351,267 | \$ 9,658,885 | \$ 9,558,937 | \$ 9,982,521 | 9,785,280 | 9,782,381 |
| PUBLIC WORKS | | | | | | | |
| Engineering & Administration | 877,831 | 869,982 | 896,271 | 891,163 | 925,360 | 921,956 | 925,521 |
| Street Dept Labor & Supplies | 846,815 | 848,420 | 876,260 | 862,701 | 881,421 | 882,833 | 882,365 |
| Street Cleaning | 9,100 | 14,683 | 13,100 | 12,600 | 13,100 | 13,100 | 13,100 |
| Fleet Maintenance/Machinery | 345,396 | 364,809 | 367,584 | 352,764 | 369,732 | 368,812 | 368,693 |
| City Garage | 89,820 | 80,642 | 92,320 | 92,593 | 96,590 | 96,590 | 96,590 |
| Snow & Ice Removal | 82,500 | 110,767 | 82,500 | 60,800 | 104,200 | 85,200 | 85,200 |
| Traffic Signals, Signs, & Markings | 64,500 | 61,361 | 73,000 | 82,200 | 68,300 | 68,300 | 68,300 |
| Street Lighting | 145,000 | 115,325 | 145,000 | 144,500 | 140,000 | 140,000 | 140,000 |
| Tree & Brush Removal | 1,500 | 1,158 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Sidewalk Maintenance | 140,000 | 159,941 | 140,000 | 150,000 | 130,000 | 130,000 | 130,000 |
| Storm Sewers | 55,000 | 57,072 | 55,000 | 50,000 | 55,000 | 55,000 | 55,000 |
| Landfill | 93,740 | 93,740 | 93,740 | 93,620 | 93,740 | 93,740 | 93,740 |
| Refuse Collection | 545,000 | 490,033 | 555,000 | 585,000 | 560,000 | 560,000 | 560,000 |
| Recycling | 303,987 | 280,716 | 314,205 | 325,296 | 319,488 | 319,488 | 319,488 |
| Transit | 424,891 | 428,484 | 499,582 | 494,582 | 494,582 | 494,582 | 494,582 |
| Total Public Works | \$ 4,025,080 | \$ 3,977,134 | \$ 4,205,062 | \$ 4,199,319 | \$ 4,253,013 | 4,231,101 | 4,234,079 |
| HEALTH AND HUMAN SERVICES | | | | | | | |
| Senior Center | 509,181 | 531,747 | 511,870 | 515,856 | 518,352 | 510,036 | 511,880 |
| Total Health and Human Services | \$ 509,181 | \$ 531,747 | \$ 511,870 | \$ 515,856 | \$ 518,352 | 510,036 | 511,880 |
| LEISURE ACTIVITIES | | | | | | | |
| Recreation Administration | 258,720 | 264,314 | 279,649 | 266,062 | 298,624 | 297,520 | 302,638 |
| Recreation Programming | 80,826 | 103,458 | 95,590 | 62,560 | 95,590 | 95,590 | 95,590 |
| Fall-Winter-Spring Recreation | - | 120 | - | - | - | - | - |
| Hubbard Activity Center | 49,275 | 58,234 | 52,088 | 36,788 | 52,089 | 52,089 | 52,089 |
| Aquatic Center | 303,546 | 286,519 | 314,460 | 236,386 | 314,460 | 314,460 | 314,460 |
| Public Lands | 1,029,598 | 917,589 | 967,982 | 882,962 | 872,989 | 871,609 | 873,902 |
| Total Leisure Activities | \$ 1,721,965 | \$ 1,630,235 | \$ 1,709,769 | \$ 1,484,758 | \$ 1,633,751 | 1,631,268 | 1,638,679 |

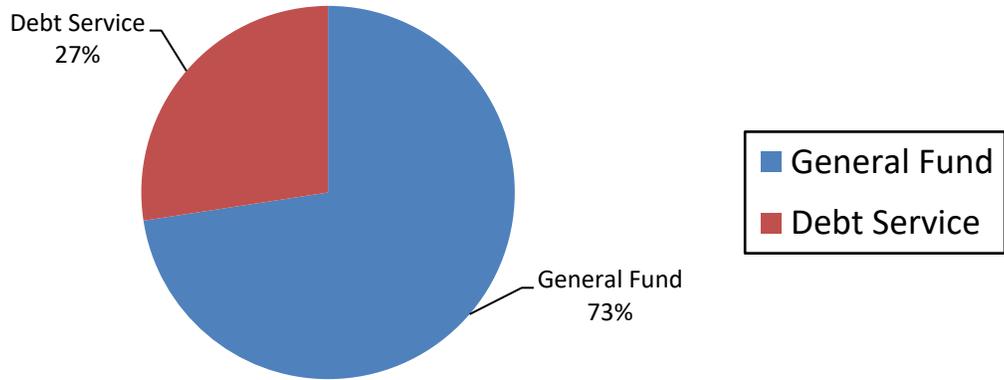


General Fund Expenditure Summary

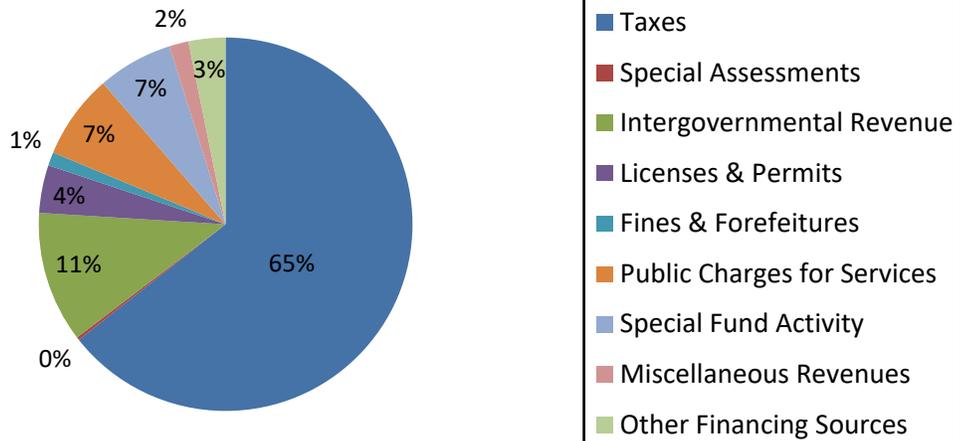
| | 2019 | | 2020 | | 2021 | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|-------------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| | | | | | | | |
| CONSERVATION & DEVELOPMENT | | | | | | | |
| Planning Department | 420,085 | 380,820 | 428,885 | 385,446 | 408,793 | 407,689 | 428,345 |
| Land Conservancy | 144,584 | 114,074 | 139,584 | 139,584 | 265,203 | 264,628 | 264,557 |
| Forestry | 283,938 | 223,424 | 295,138 | 295,138 | 256,497 | 256,152 | 256,116 |
| Water Resources | 25,080 | 22,898 | 30,080 | 30,080 | 30,080 | 30,080 | 30,080 |
| Total Conservation & Development | \$ 873,687 | \$ 741,216 | \$ 893,687 | \$ 850,248 | \$ 960,573 | 958,549 | 979,098 |
| OTHER GENERAL FUND BUDGETS | | | | | | | |
| Legal Counsel | 226,000 | 268,787 | 232,000 | 231,000 | 241,000 | 241,000 | 241,000 |
| Risk Management & Insurance | 355,000 | 355,000 | 355,000 | 355,000 | 380,000 | 340,000 | 340,000 |
| General Personnel Benefits | 25,000 | 20,869 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Non-Departmental | 51,850 | 369,131 | 58,350 | 239,860 | 58,350 | 58,350 | 67,521 |
| Compensated Absences | 210,000 | 1,395,422 | 210,000 | 280,000 | 210,000 | 210,000 | 210,000 |
| Miscellaneous | 14,480 | 16,276 | 14,480 | 14,480 | 14,480 | 14,480 | 14,480 |
| Total Other General Fund Budgets | \$ 882,330 | \$ 2,425,485 | \$ 894,830 | \$ 1,145,340 | \$ 928,830 | 888,830 | 898,001 |
| TRANSFERS | | | | | | | |
| To Library Fund 212 | 1,307,784 | 1,307,784 | 1,362,943 | 1,362,943 | 1,362,943 | 1,362,943 | 1,362,943 |
| To Youth Center Fund 214 | 88,700 | 88,700 | 98,240 | 98,240 | 101,326 | 92,682 | 94,521 |
| To Other Funds | - | - | - | - | - | - | 500,000 |
| Total Transfers | \$ 1,396,484 | \$ 1,396,484 | \$ 1,461,183 | \$ 1,461,183 | \$ 1,464,269 | 1,455,625 | 1,957,464 |
| CONTINGENCY | | | | | | | |
| Public Safety Equipment Reserve | 500,000 | - | 194,000 | - | 194,000 | 194,000 | 194,000 |
| Personnel Contingency | 24,732 | - | 38,846 | 38,846 | - | 50,000 | 1,652 |
| Emergency Contingency | - | - | 500,000 | - | 500,000 | 500,000 | 500,000 |
| General Contingency | 41,688 | - | 100,000 | - | 100,000 | 50,000 | 50,000 |
| Total Contingency | \$ 566,420 | \$ - | \$ 832,846 | \$ 38,846 | \$ 794,000 | 794,000 | 745,652 |
| TOTAL EXPENDITURES | \$ 21,802,847 | \$ 22,098,366 | \$ 22,351,056 | \$ 21,465,815 | \$ 22,754,065 | 22,438,817 | 22,942,136 |



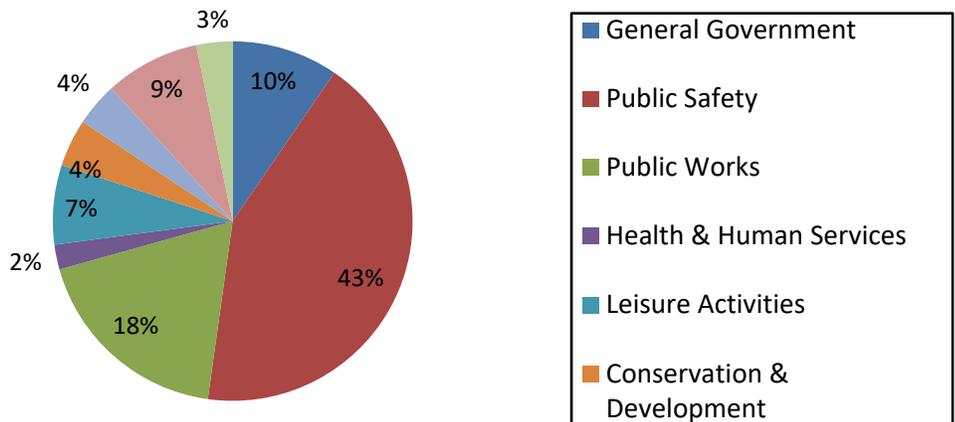
Property Tax Levy by Fund



General Fund Revenues by Category



General Fund Expenditures by Function





2021 City of Middleton Budget

COMMON COUNCIL

| | | 2019 | | 2020 | | 2021 | | |
|-----------------------------|--------------------------|---------------|---------------|---------------|---------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| WAGES | | | | | | | | |
| 100-5111-110 | SALARIES-FULL-TIME | 60,480 | 60,512 | 60,480 | 60,480 | 60,480 | 60,480 | 60,480 |
| 100-5111-115 | ELECTED OFFICIALS WAGES | - | - | - | - | - | - | - |
| 100-5111-180 | COMMON COUNCIL | - | - | - | - | - | - | - |
| | TOTAL | 60,480 | 60,512 | 60,480 | 60,480 | 62,501 | 60,480 | 60,480 |
| PERSONNEL BENEFITS | | | | | | | | |
| 100-5111-190 | FRINGE BENEFITS-OTHER | - | - | - | - | - | - | - |
| 100-5111-192 | RETIREMENT | 943 | 943 | 972 | 972 | 972 | 972 | 972 |
| 100-5111-193 | FICA | 4,627 | 4,629 | 4,627 | 4,627 | 4,627 | 4,627 | 4,627 |
| | TOTAL | 5,570 | 5,572 | 5,599 | 5,599 | 5,599 | 5,599 | 5,599 |
| OPERATING EXPENSES | | | | | | | | |
| 100-5111-210 | OFFICE SUPPLIES | 100 | 73 | 100 | 100 | 100 | 100 | 100 |
| 100-5111-440 | TRAINING & DEVELOPMENT | 500 | 683 | 500 | - | 500 | 500 | 500 |
| 100-5111-490 | OTHER OPERATING EXPENSES | 1,550 | 1,500 | 2,000 | - | 2,000 | 2,000 | 2,000 |
| | TOTAL | 2,150 | 2,256 | 2,600 | 100 | 2,600 | 2,600 | 2,600 |
| TOTAL COMMON COUNCIL | | 68,200 | 68,340 | 68,679 | 66,179 | 70,700 | 68,679 | 68,679 |



2021 City of Middleton Budget

COMMISSIONS/COMMITTEES

| | 2019 | | 2020 | | 2021 | | |
|---------------------------------------|---------------|---------------|---------------|---------------|------------------|--------------------|-----------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| OPERATING EXPENSES | | | | | | | |
| 100-5112-990 POLICE COMMISSION | 5,000 | 6,787 | 5,000 | 2,500 | 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 | 6,603 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 100-5115-990 BOARD OF REVIEW | - | - | - | - | - | - | - |
| 100-5116-990 SUSTAINABILITY COMMITTEE | 9,250 | 8,462 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| TOTAL | 19,600 | 21,853 | 20,350 | 17,850 | 20,350 | 20,350 | 20,350 |
| TOTAL COMMISSIONS/COMMITTEES | 19,600 | 21,853 | 20,350 | 17,850 | 20,350 | 20,350 | 20,350 |



2021 City of Middleton Budget

MUNICIPAL COURT REVENUE

| | | 2019 | | 2020 | | 2021 | | |
|--------------------------------------|---------------------|----------------|----------------|----------------|----------------|---------------------|-----------------------|--------------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| FINES & FOREFEITURES | | | | | | | | |
| 100-4511-00 | FINES & FORFEITURES | 150,000 | 150,816 | 155,000 | 86,400 | 150,000 | 150,000 | 150,000 |
| 100-4512-00 | COURT COSTS | 85,000 | 69,085 | 80,000 | 33,600 | 70,000 | 70,000 | 70,000 |
| 100-4513-00 | PARKING FINES | 40,000 | 35,105 | 40,000 | 40,000 | 35,000 | 35,000 | 35,000 |
| | TOTAL | 275,000 | 255,006 | 275,000 | 160,000 | 255,000 | 255,000 | 255,000 |
| TOTAL MUNICIPAL COURT REVENUE | | 275,000 | 255,006 | 275,000 | 160,000 | 255,000 | 255,000 | 255,000 |



2021 City of Middleton Budget

MUNICIPAL COURT

| | | 2019 | | 2020 | | 2021 | | |
|------------------------------|--------------------------------|----------------|---------------|----------------|----------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| WAGES | | | | | | | | |
| 100-5121-110 | SALARIES-FULL-TIME | 46,772 | 45,192 | 47,315 | 47,315 | 48,261 | 48,261 | 48,261 |
| 100-5121-111 | PART-TIME PERM. | 14,097 | 6,400 | 16,230 | 16,230 | 18,124 | 16,559 | 20,868 |
| 100-5121-115 | ELECTED OFFICIALS WAGES | 14,400 | 14,400 | 14,400 | 14,400 | 14,400 | 14,400 | 14,400 |
| 100-5121-117 | OVERTIME | - | - | - | - | - | - | - |
| 100-5121-122 | SHIFT DIFFERENTIAL WAGES | - | - | - | - | - | - | - |
| 100-5121-128 | FLSA WAGES | - | - | - | - | - | - | - |
| 100-5121-135 | LONGEVITY | 1,404 | - | - | - | - | - | - |
| | TOTAL | 76,673 | 65,992 | 77,945 | 77,945 | 80,785 | 79,220 | 83,529 |
| PERSONNEL BENEFITS | | | | | | | | |
| 100-5121-190 | FRINGE BENEFITS-OTHER | - | - | - | - | - | - | - |
| 100-5121-192 | RETIREMENT | 4,099 | 2,947 | 4,165 | 4,165 | 4,230 | 4,230 | 4,521 |
| 100-5121-193 | FICA | 5,864 | 4,981 | 5,963 | 5,963 | 6,193 | 6,073 | 6,403 |
| 100-5121-194 | HEALTH INSURANCE | 6,220 | 5,723 | 6,551 | 6,551 | 7,027 | 6,843 | 6,843 |
| 100-5121-195 | DENTAL INSURANCE | 589 | 589 | 589 | 589 | 589 | 589 | 572 |
| 100-5121-199 | EMPLOYEE HEALTH CONTRIB. | - | - | - | - | - | - | - |
| | TOTAL | 16,772 | 14,240 | 17,268 | 17,268 | 18,039 | 17,735 | 18,339 |
| OPERATING EXPENSES | | | | | | | | |
| 100-5121-200 | WITNESS FEES & INTERPRETOR FEE | 500 | 242 | 500 | 500 | 500 | 500 | 500 |
| 100-5121-250 | POSTAGE | 3,000 | 1,101 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 100-5121-317 | COURTROOM SECURITY PAYMT | 1,000 | 507 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 100-5121-440 | TRAINING & DEVELOPMENT | 2,500 | 1,682 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 100-5121-460 | IID CHARGE REIMBURSEMENT | - | 1,308 | - | 1,000 | - | - | - |
| 100-5121-480 | PEER COURT | - | - | - | - | - | - | - |
| 100-5121-490 | OTHER OPERATING EXPENSES | 3,388 | 4,857 | 3,388 | 3,388 | 3,388 | 3,388 | 3,388 |
| 100-5121-495 | RETURN OF DEPOSITS | - | - | - | - | - | - | - |
| | TOTAL | 10,388 | 9,696 | 10,388 | 11,388 | 10,388 | 10,388 | 10,388 |
| TOTAL MUNICIPAL COURT | | 103,833 | 89,928 | 105,601 | 106,601 | 109,212 | 107,343 | 112,256 |



2021 City of Middleton Budget

CITY ADMINISTRATOR

| | | 2019 | | 2020 | | 2021 | | |
|---------------------------------|--------------------------|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| WAGES | | | | | | | | |
| 100-5120-110 | SALARIES-FULL-TIME | 127,036 | 127,523 | 129,577 | 129,577 | 132,144 | 132,144 | 132,144 |
| 100-5120-111 | INTERN | 10,500 | 10,750 | 10,500 | 10,500 | 10,500 | 10,500 | 10,500 |
| 100-5120-118 | WAGE REIMBURSEMENTS | - | - | - | - | - | - | - |
| 100-5120-135 | LONGEVITY | 6,352 | 6,352 | 6,479 | 6,479 | 7,929 | 7,929 | 7,929 |
| | TOTAL | 143,888 | 144,625 | 146,556 | 146,556 | 150,573 | 150,573 | 150,573 |
| PERSONNEL BENEFITS | | | | | | | | |
| 100-5120-190 | FRINGE BENEFITS-OTHER | - | - | - | - | - | - | - |
| 100-5120-192 | RETIREMENT | 8,737 | 8,733 | 9,184 | 9,184 | 9,455 | 9,455 | 9,455 |
| 100-5120-193 | FICA | 11,007 | 10,764 | 11,212 | 11,212 | 11,519 | 11,519 | 11,519 |
| 100-5120-194 | HEALTH INSURANCE | 15,202 | 15,161 | 16,028 | 16,028 | 17,215 | 16,755 | 16,755 |
| 100-5120-195 | DENTAL INSURANCE | 2,322 | 2,322 | 2,322 | 2,322 | 2,322 | 2,322 | 2,252 |
| 100-5120-199 | EMPLOYEE HEALTH CONTRIB. | - | - | - | - | - | - | - |
| | TOTAL | 37,268 | 36,980 | 38,746 | 38,746 | 40,511 | 40,051 | 39,981 |
| OPERATING EXPENSES | | | | | | | | |
| 100-5120-280 | COMMUNICATION | 1,050 | 822 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 |
| 100-5120-440 | TRAINING & DEVELOPMENT | 2,000 | 2,267 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 100-5120-450 | EMPLOYEE PROGRAMS | 1,000 | 402 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 100-5120-490 | OTHER OPERATING EXPENSES | 2,660 | 2,267 | 2,660 | 2,660 | 2,660 | 2,660 | 2,660 |
| | TOTAL | 6,710 | 5,758 | 7,710 | 7,710 | 7,710 | 7,710 | 7,710 |
| TOTAL CITY ADMINISTRATOR | | 187,866 | 187,363 | 193,012 | 193,012 | 198,794 | 198,334 | 198,264 |



2021 City of Middleton Budget

ADMINISTRATIVE SERVICES DEPARTMENT (FINANCE, CITY CLERK, ASSESSING & HR FUNCTIONS)

| | 2019 | | 2020 | | 2021 | | |
|---|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| | | | | | | | |
| WAGES | | | | | | | |
| 100-5141-110 SALARIES-FULL-TIME | 316,133 | 326,511 | 329,739 | 370,000 | 405,861 | 405,861 | 407,633 |
| 100-5141-112 PART-TIME-NON-PERM. | 55,068 | 49,169 | 55,819 | 42,500 | 31,023 | 31,023 | 32,073 |
| 100-5141-120 WAGES | - | - | - | - | - | - | - |
| 100-5141-135 LONGEVITY | 6,396 | 7,381 | 5,989 | 5,200 | 5,523 | 5,523 | 5,523 |
| 100-5141-145 UNEMPLOYMENT PAYMENT | - | - | - | - | - | - | - |
| 100-5141-198 VACANT POSITION(S) | - | - | - | - | - | - | - |
| 100-5141-197 FURLOUGH | - | - | - | - | - | - | - |
| TOTAL | 377,597 | 383,062 | 391,547 | 417,700 | 442,407 | 442,407 | 445,229 |
| PERSONNEL BENEFITS | | | | | | | |
| 100-5141-190 FRINGE BENEFITS-OTHER | - | - | - | - | - | - | - |
| 100-5141-192 RETIREMENT | 21,079 | 24,687 | 26,426 | 26,500 | 29,727 | 29,727 | 29,918 |
| 100-5141-193 FICA | 28,882 | 27,686 | 29,949 | 32,000 | 33,844 | 33,844 | 34,060 |
| 100-5141-194 HEALTH INSURANCE | 51,826 | 51,606 | 54,635 | 47,674 | 51,645 | 50,265 | 50,265 |
| 100-5141-195 DENTAL INSURANCE | 7,554 | 7,748 | 7,554 | 7,170 | 8,144 | 8,144 | 7,899 |
| 100-5141-199 EMPLOYEE HEALTH CONTRIB. | - | - | - | - | - | - | - |
| TOTAL | 109,341 | 111,727 | 118,564 | 113,344 | 123,360 | 121,980 | 122,142 |
| OPERATING EXPENSES | | | | | | | |
| 100-5141-210 OFFICE SUPPLIES | 2,500 | 3,149 | 2,500 | 2,500 | 2,300 | 2,300 | 2,300 |
| 100-5141-250 POSTAGE | 7,500 | 2,769 | 7,500 | 5,000 | 6,000 | 6,000 | 6,000 |
| 100-5141-260 ADVERTISING & PRINTING | 4,000 | 3,080 | 4,000 | 3,500 | 4,000 | 4,000 | 4,000 |
| 100-5141-280 COMMUNICATIONS | 11,100 | 11,982 | 11,100 | 12,501 | 11,100 | 11,100 | 11,100 |
| 100-5141-310 OUTSIDE SERVICES | 158,600 | 128,990 | 153,600 | 153,600 | 153,600 | 153,600 | 153,600 |
| 100-5141-410 EQUIPMENT MAINTENANCE | - | - | - | - | - | - | - |
| 100-5141-440 TRAINING & DEVELOPMENT | 6,500 | 5,234 | 7,000 | 7,000 | 7,500 | 7,500 | 7,500 |
| 100-5141-480 DATA PROCESSING | 54,500 | 54,385 | 58,000 | 58,000 | 58,000 | 58,000 | 58,000 |
| 100-5141-490 OTHER OPERATING EXPENSES | 6,000 | 6,966 | 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 | 51,707 | 56,400 | 56,400 | 57,600 | 57,600 | 57,600 |
| TOTAL | 306,100 | 268,261 | 306,100 | 304,501 | 306,100 | 306,100 | 306,100 |
| TOTAL ADMINISTRATIVE SERVICES DEPARTMENT | 793,038 | 763,050 | 816,211 | 835,545 | 871,867 | 870,487 | 873,471 |



2021 City of Middleton Budget

ELECTIONS

| | | 2019 | | 2020 | | 2021 | | |
|---------------------------|--------------------------|---------------|---------------|---------------|---------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| WAGES | | | | | | | | |
| 100-5143-116 | ELECTION WORKERS | 16,000 | 5,723 | 42,000 | 42,000 | 15,000 | 15,000 | 15,000 |
| | TOTAL | 16,000 | 5,723 | 42,000 | 42,000 | 15,000 | 15,000 | 15,000 |
| OPERATING EXPENSES | | | | | | | | |
| 100-5143-220 | SUPPLIES & MATERIALS | 4,600 | 3,275 | 7,000 | 7,000 | 5,000 | 5,000 | 5,000 |
| 100-5143-250 | POSTAGE | 2,300 | 228 | 5,000 | 25,000 | 5,500 | 5,500 | 5,500 |
| 100-5143-260 | ADVERTISING & PRINTING | 2,500 | 3,448 | 2,500 | 10,000 | 1,500 | 1,500 | 1,500 |
| 100-5143-440 | TRAINING & DEVELOPMENT | 2,500 | 114 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 100-5143-490 | OTHER OPERATING EXPENSES | 47,500 | 60,057 | 10,000 | 7,500 | 8,000 | 8,000 | 8,000 |
| | TOTAL | 59,400 | 67,122 | 28,500 | 53,500 | 24,000 | 24,000 | 24,000 |
| TOTAL ELECTIONS | | 75,400 | 72,846 | 70,500 | 95,500 | 39,000 | 39,000 | 39,000 |



2021 City of Middleton Budget

INFORMATION TECHNOLOGY

| | 2019 | | 2020 | | 2021 | | |
|---------------------------------------|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| | | | | | | | |
| WAGES | | | | | | | |
| 100-5151-110 SALARIES-FULL-TIME | 219,429 | 247,575 | 226,158 | 164,835 | 141,805 | 141,805 | 141,805 |
| 100-5151-111 SALARIES-PART-TIME | 24,632 | 21,652 | 26,520 | 27,568 | 27,050 | 27,050 | 29,719 |
| 100-5151-112 INTERN | - | - | 7,800 | - | - | - | - |
| 100-5151-117 OVERTIME | 2,816 | 2,128 | 2,872 | 2,872 | 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 | 9,432 | 9,457 | 9,690 | 5,000 | 5,050 | 5,050 | 5,050 |
| TOTAL | 280,060 | 280,813 | 296,791 | 224,026 | 200,528 | 200,528 | 203,197 |
| PERSONNEL BENEFITS | | | | | | | |
| 100-5151-190 FRINGE BENEFITS-OTHER | - | - | - | - | - | - | - |
| 100-5151-192 RETIREMENT | 16,729 | 16,566 | 17,713 | 12,322 | 11,710 | 11,710 | 11,890 |
| 100-5151-193 FICA | 21,423 | 20,824 | 22,701 | 16,924 | 15,340 | 15,340 | 15,544 |
| 100-5151-194 HEALTH INSURANCE | 45,606 | 45,482 | 48,084 | 30,904 | 34,430 | 33,510 | 33,510 |
| 100-5151-195 DENTAL INSURANCE | 5,822 | 5,822 | 5,822 | 3,500 | 3,500 | 3,500 | 3,395 |
| 100-5151-199 EMPLOYEE HEALTH CONTRIB. | - | - | - | - | - | - | - |
| TOTAL | 89,580 | 88,694 | 94,320 | 63,650 | 64,980 | 64,060 | 64,339 |
| OPERATING EXPENSES | | | | | | | |
| 100-5151-210 OFFICE SUPPLIES | - | - | - | 132 | - | - | - |
| 100-5151-220 EQUIPMENT | 205,188 | 206,674 | 231,798 | 184,222 | 70,929 | 40,929 | 40,929 |
| 100-5151-240 SOFTWARE/LICENSING | - | - | - | - | 142,150 | 142,150 | 142,150 |
| 100-5151-260 INTERNET | 38,000 | 40,328 | 38,000 | 38,000 | 38,000 | 38,000 | 38,000 |
| 100-5151-270 MPSI EXPENDITURES | 161,562 | 159,930 | 161,562 | 161,562 | 162,482 | 162,482 | 162,481 |
| 100-5151-280 COMMUNICATION | - | - | - | - | - | - | - |
| 100-5151-320 OUTSIDE SERVICES | 13,000 | 894 | 13,000 | 159,369 | 163,686 | 163,686 | 163,686 |
| 100-5151-420 FUEL | - | 35 | - | 80 | - | - | - |
| 100-5151-440 TRAINING | 1,000 | 2,441 | 1,000 | - | 1,000 | 1,000 | 1,000 |
| TOTAL | 418,750 | 410,303 | 445,360 | 543,365 | 578,247 | 548,247 | 548,246 |
| TOTAL INFORMATION TECHNOLOGY | 788,390 | 779,809 | 836,471 | 831,041 | 843,755 | 812,835 | 815,782 |



2021 City of Middleton Budget

| BUILDING & GROUNDS | 2019 | | 2020 | | 2021 | | |
|---------------------------------------|---------------|---------------|---------------|---------------|------------------|--------------------|-----------------|
| | 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 | 4,050 | - | - | - | - | - |
| 100-5310-220 SUPPLIES & MATERIALS | 3,100 | 2,822 | 3,100 | 3,100 | 3,100 | 3,100 | 3,100 |
| 100-5310-310 OUTSIDE SERVICES | 18,000 | 13,955 | 18,000 | 14,000 | 18,000 | 18,000 | 18,000 |
| 100-5310-410 EQUIPMENT MAINTENANCE | 7,000 | 4,936 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 100-5310-440 TRAINING & DEVELOPMENT | - | - | - | - | - | - | - |
| 100-5310-470 UTILITIES | 35,000 | 29,972 | 32,500 | 30,000 | 32,500 | 32,500 | 32,500 |
| 100-5310-490 OTHER OPERATING EXPENSES | - | - | 5,000 | 5,000 | - | - | - |
| TOTAL | 68,100 | 55,734 | 65,600 | 59,100 | 60,600 | 60,600 | 60,600 |
| TOTAL BUILDING & GROUNDS | 68,100 | 55,734 | 65,600 | 59,100 | 60,600 | 60,600 | 60,600 |



2021 City of Middleton Budget

VIDEO PRODUCTION

| | 2019 | | 2020 | | 2021 | | |
|-----------------------------------|--------------|--------------|--------------|--------------|------------------|--------------------|-----------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| OPERATING EXPENSES | | | | | | | |
| 100-5537-220 SUPPLIES & MATERIALS | - | - | - | - | - | - | - |
| 100-5537-310 OUTSIDE SERVICES | 6,000 | 5,875 | 6,500 | 6,500 | 5,500 | 5,500 | 5,500 |
| 100-5537-990 CATV EQUIPMENT | - | - | - | - | 1,000 | 1,000 | 1,000 |
| TOTAL | 6,000 | 5,875 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| TOTAL VIDEO PRODUCTION | 6,000 | 5,875 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |



2021 City of Middleton Budget

POLICE DEPARTMENT REVENUES

| | 2019 | | 2020 | | 2021 | | |
|--|---------------|---------------|---------------|---------------|------------------|--------------------|-----------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| INTERGOVERNMENTAL REVENUE | | | | | | | |
| 100-4343-00 MCP SCHOOL DISTRICT - POLICE | 87,076 | 83,443 | 87,076 | 67,453 | 65,307 | 65,307 | 65,307 |
| TOTAL | 87,076 | 83,443 | 87,076 | 67,453 | 65,307 | 65,307 | 65,307 |
| PUBLIC CHARGES FOR SERVICES | | | | | | | |
| 100-4620-00 VEHICLE REGISTRATION FEES | 500 | 363 | 500 | 2,000 | 500 | 500 | 500 |
| 100-4621-00 POLICE SPECIAL SERVICES | - | - | - | 10 | - | - | - |
| 100-4622-00 POLICE DEPARTMENT FEES | 9,000 | 5,995 | 9,000 | 6,000 | 9,000 | 9,000 | 9,000 |
| TOTAL | 9,500 | 6,358 | 9,500 | 8,010 | 9,500 | 9,500 | 9,500 |
| TOTAL POLICE DEPARTMENT REVENUES | 96,576 | 89,801 | 96,576 | 75,463 | 74,807 | 74,807 | 74,807 |



2021 City of Middleton Budget

POLICE DEPARTMENT

| | | 2019 | | 2020 | | 2021 | | |
|------------------------------------|-----------------------------|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| POLICE ADMINISTRATION | | | | | | | | |
| WAGES | | | | | | | | |
| 100-5211-110 | SALARIES-FULL-TIME | 429,354 | 487,677 | 448,272 | 448,272 | 458,730 | 458,730 | 458,730 |
| 100-5211-112 | PART-TIME-NON-PERM. | 31,618 | 39,747 | 32,413 | 32,413 | 22,043 | 22,043 | 22,043 |
| 100-5211-117 | OVERTIME | 527 | 4,099 | 538 | 538 | 538 | 538 | 538 |
| 100-5211-122 | SHIFT DIFFERENTIAL WAGES | - | 1 | - | - | - | - | - |
| 100-5211-128 | FLSA WAGES | 63 | - | 63 | 63 | 63 | 63 | 63 |
| 100-5211-135 | LONGEVITY | 19,444 | 25,008 | 19,287 | 19,287 | 20,216 | 20,216 | 20,216 |
| 100-5211-145 | UNEMPLOYMENT WAGES | - | - | - | - | - | - | - |
| | TOTAL | 481,006 | 556,531 | 500,573 | 500,573 | 501,590 | 501,590 | 501,590 |
| PERSONNEL BENEFITS | | | | | | | | |
| 100-5211-192 | RETIREMENT | 28,510 | 34,239 | 28,545 | 28,545 | 44,389 | 44,389 | 44,389 |
| 100-5211-193 | FICA | 36,791 | 41,425 | 39,822 | 39,822 | 38,367 | 38,367 | 38,367 |
| 100-5211-194 | HEALTH INSURANCE | 73,248 | 67,848 | 77,214 | 77,214 | 82,914 | 80,706 | 80,706 |
| 100-5211-195 | DENTAL INSURANCE | 6,900 | 4,517 | 5,857 | 5,857 | 7,000 | 7,000 | 6,791 |
| | TOTAL | 145,449 | 148,229 | 151,438 | 151,438 | 172,670 | 170,462 | 170,253 |
| OPERATING EXPENSES | | | | | | | | |
| 100-5211-210 | OFFICE SUPPLIES | 18,000 | 20,720 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| 100-5211-240 | COMPUTER SOFTWARE & SUPPORT | - | - | - | - | - | - | - |
| 100-5211-270 | TELEPHONE | - | 243 | - | - | - | - | - |
| 100-5211-290 | UNIFORMS & EQUIPMENT | 1,300 | 1,688 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 |
| 100-5211-340 | BUILDINGS & GROUNDS MAINT | 89,050 | 72,883 | 89,050 | 89,050 | 89,050 | 89,050 | 89,050 |
| 100-5211-345 | SPECIAL BLDG MAINTENANCE | - | - | - | - | - | - | - |
| 100-5211-470 | UTILITIES | 69,270 | 64,802 | 69,270 | 69,270 | 69,270 | 69,270 | 69,270 |
| 100-5211-480 | PARKING TICKETS REDLINES | 570 | 609 | 570 | 570 | 570 | 570 | 570 |
| 100-5211-490 | OTHER OPERATING EXPENSES | 4,390 | 6,834 | 4,390 | 4,390 | 4,390 | 4,390 | 4,390 |
| 100-5211-800 | CAPITAL OUTLAY | - | - | - | - | - | - | - |
| | TOTAL | 182,580 | 167,778 | 182,580 | 182,580 | 182,580 | 182,580 | 182,580 |
| TOTAL POLICE ADMINISTRATION | | 809,035 | 872,538 | 834,591 | 834,591 | 856,840 | 854,632 | 854,423 |



2021 City of Middleton Budget

POLICE DEPARTMENT

| | | 2019 | | 2020 | | 2021 | | |
|------------------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| POLICE FIELD SERVICES | | | | | | | | |
| WAGES | | | | | | | | |
| 100-5212-110 | SALARIES-FULL-TIME | 2,726,689 | 2,635,053 | 2,836,498 | 2,836,498 | 2,927,173 | 2,863,301 | 2,863,301 |
| 100-5212-117 | OVERTIME | 248,064 | 219,719 | 253,025 | 253,025 | 253,025 | 253,025 | 253,025 |
| 100-5212-118 | WAGE REIMBURSEMENTS | (30,000) | (37,770) | (35,000) | (35,000) | (35,000) | (35,000) | (35,000) |
| 100-5212-122 | SHIFT DIFFERENTIAL WAGES | 64,614 | 28,351 | 70,694 | 70,694 | 70,694 | 70,694 | 70,694 |
| 100-5212-124 | ASST SHIFT COMMANDER WAGES | 350 | 479 | 350 | 350 | 350 | 350 | 350 |
| 100-5212-126 | FIELD TRAINING WAGES | 350 | - | 350 | 350 | 350 | 350 | 350 |
| 100-5212-128 | FLSA WAGES | 350 | 289 | 350 | 350 | 350 | 350 | 350 |
| 100-5212-135 | LONGEVITY | 72,034 | 66,274 | 73,305 | 73,305 | 77,661 | 77,661 | 77,661 |
| 100-5212-145 | UNEMPLOYMENT WAGES | - | - | - | - | - | - | - |
| | TOTAL | 3,082,451 | 2,912,395 | 3,199,572 | 3,199,572 | 3,294,603 | 3,230,731 | 3,230,731 |
| PERSONNEL BENEFITS | | | | | | | | |
| 100-5212-190 | FRINGE BENEFITS-OTHER | - | - | - | - | - | - | - |
| 100-5212-192 | RETIREMENT | 333,654 | 328,123 | 379,739 | 379,739 | 391,228 | 383,723 | 383,723 |
| 100-5212-193 | FICA | 238,101 | 219,832 | 247,445 | 247,445 | 254,714 | 249,828 | 249,828 |
| 100-5212-194 | HEALTH INSURANCE | 454,336 | 399,503 | 462,585 | 462,585 | 479,564 | 449,561 | 449,561 |
| 100-5212-195 | DENTAL INSURANCE | 64,215 | 54,936 | 56,115 | 56,115 | 56,805 | 54,483 | 52,850 |
| 100-5212-199 | EMPLOYEE HEALTH CONTRIB. | - | - | - | - | - | - | - |
| | TOTAL | 1,090,305 | 1,002,393 | 1,145,884 | 1,145,884 | 1,182,311 | 1,137,595 | 1,135,962 |
| OPERATING EXPENSES | | | | | | | | |
| 100-5212-220 | FIELD SUPPLIES | 20,000 | 26,927 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 100-5212-240 | COMPUTER SOFTWARE & SUPPORT | 1,650 | 1,999 | 2,000 | 5,647 | 5,647 | 5,647 | 5,647 |
| 100-5212-290 | UNIFORMS & EQUIPMENT | 25,000 | 33,283 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 100-5212-340 | BUILDINGS & GROUNDS MAINT | - | - | - | - | - | - | - |
| 100-5212-410 | VEHICLE OPERATION | 103,187 | 108,964 | 103,187 | 103,187 | 103,187 | 103,187 | 103,187 |
| 100-5212-440 | TUITION REIMBURSEMENT | - | - | - | - | - | - | - |
| 100-5212-450 | OTHER TRAINING | 42,000 | 43,122 | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 |
| 100-5212-470 | UTILITIES | - | - | - | - | - | - | - |
| 100-5212-490 | OTHER OPERATING EXPENSES | 16,948 | 27,545 | 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 | 208,785 | 241,841 | 209,135 | 212,782 | 212,782 | 212,782 | 212,782 |
| TOTAL POLICE FIELD SERVICES | | 4,381,541 | 4,156,629 | 4,554,591 | 4,558,238 | 4,689,696 | 4,581,108 | 4,579,475 |



2021 City of Middleton Budget

POLICE DEPARTMENT

| | | 2019 | | 2020 | | 2021 | | |
|-------------------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| COMMUNICATIONS CENTER | | | | | | | | |
| WAGES | | | | | | | | |
| 100-5256-110 | SALARIES-FULL-TIME | 315,556 | 318,214 | 323,314 | 323,314 | 382,945 | 329,780 | 329,780 |
| 100-5256-112 | PART-TIME-NON-PERM. | 11,852 | 23,395 | 12,092 | 12,092 | 12,335 | 12,335 | 12,335 |
| 100-5256-117 | OVERTIME | 36,128 | 28,353 | 36,851 | 36,851 | 36,851 | 36,851 | 36,851 |
| 100-5256-122 | SHIFT DIFFERENTIAL WAGES | 4,000 | 3,558 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 100-5256-128 | FLSA WAGES | 500 | 1,150 | 500 | 500 | 500 | 500 | 500 |
| 100-5256-135 | LONGEVITY | 11,825 | 10,709 | 12,828 | 12,828 | 13,084 | 13,084 | 13,084 |
| | TOTAL | 379,861 | 385,379 | 389,585 | 389,585 | 449,715 | 396,550 | 396,550 |
| PERSONNEL BENEFITS | | | | | | | | |
| 100-5256-192 | RETIREMENT | 24,847 | 23,182 | 25,395 | 25,395 | 29,440 | 25,851 | 25,851 |
| 100-5256-193 | FICA | 29,020 | 28,444 | 29,762 | 29,762 | 34,365 | 30,298 | 30,298 |
| 100-5256-194 | HEALTH INSURANCE | 64,266 | 63,119 | 67,737 | 67,737 | 89,941 | 70,334 | 70,334 |
| 100-5256-195 | DENTAL INSURANCE | 8,733 | 8,684 | 8,733 | 8,733 | 11,055 | 8,733 | 8,472 |
| 100-5256-199 | EMPLOYEE HEALTH CONTRIB. | - | - | - | - | - | - | - |
| | TOTAL | 126,866 | 123,429 | 131,627 | 131,627 | 164,801 | 135,216 | 134,955 |
| OPERATING EXPENSES | | | | | | | | |
| 100-5256-270 | TELEPHONE | 30,000 | 30,648 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 100-5256-290 | UNIFORMS & EQUIPMENT | 1,265 | 140 | 1,265 | 1,265 | 1,265 | 1,265 | 1,265 |
| 100-5256-410 | EQUIPMENT MAINTENANCE | 10,000 | 9,608 | 10,000 | 17,774 | 28,000 | 28,000 | 28,000 |
| 100-5256-440 | TRAINING & DEVELOPMENT | 2,500 | 2,898 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 100-5256-800 | CAPITAL OUTLAY | - | - | - | - | - | - | - |
| | TOTAL | 43,765 | 43,294 | 43,765 | 51,539 | 61,765 | 61,765 | 61,765 |
| TOTAL COMMUNICATIONS CENTER | | 550,492 | 552,101 | 564,977 | 572,751 | 676,281 | 593,531 | 593,270 |
| EMERGENCY PREPAREDNESS | | | | | | | | |
| OPERATING EXPENSES | | | | | | | | |
| 100-5250-410 | EQUIPMENT MAINTENANCE | 12,500 | 9,615 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 |
| 100-5250-850 | EMERG. PREP DANE COMMUN FEE | 50,000 | 28,955 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| 100-5250-990 | EMERGENCY PREPAREDNESS | - | - | - | - | - | - | - |
| | TOTAL | 62,500 | 38,569 | 67,500 | 67,500 | 67,500 | 67,500 | 67,500 |
| TOTAL EMERGENCY PREPAREDNESS | | 62,500 | 38,569 | 67,500 | 67,500 | 67,500 | 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 | 12,077 | 14,673 | 14,673 | 14,673 | 14,673 | 14,673 |
| 100-5218-490 | OTHER OPERATING EXPENSES | - | - | - | - | - | - | - |
| | TOTAL | 14,673 | 12,077 | 14,673 | 14,673 | 14,673 | 14,673 | 14,673 |
| TOTAL SCHOOL CROSSING GUARDS | | 14,673 | 12,077 | 14,673 | 14,673 | 14,673 | 14,673 | 14,673 |
| TOTAL POLICE DEPARTMENT | | 5,818,241 | 5,631,914 | 6,036,332 | 6,047,753 | 6,304,990 | 6,111,444 | 6,109,341 |



2021 City of Middleton Budget

EMS REVENUES

| | 2019 | | 2020 | | 2021 | | |
|---|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|
| | 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 | 959,245 | 929,016 | 1,013,747 | 1,129,995 | 1,090,371 | 1,138,359 | 1,138,359 |
| TOTAL | 959,245 | 929,016 | 1,013,747 | 1,129,995 | 1,090,371 | 1,138,359 | 1,138,359 |
| SPECIAL FUND ACTIVITY | | | | | | | |
| 100-4735-00 SERVICE CONTRACT COST SHARING | 211,429 | 211,429 | 218,395 | 218,395 | 234,729 | 227,616 | 227,616 |
| TOTAL | 211,429 | 211,429 | 218,395 | 218,395 | 234,729 | 227,616 | 227,616 |
| TOTAL EMS REVENUES | 1,170,674 | 1,140,445 | 1,232,142 | 1,348,390 | 1,325,100 | 1,365,975 | 1,365,975 |



2021 City of Middleton Budget

EMERGENCY MEDICAL SERVICE

| | | 2019 | | 2020 | | 2021 | | |
|--|--------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| WAGES | | | | | | | | |
| 100-5230-110 | SALARIES-FULL-TIME | 97,574 | 100,917 | 99,525 | 99,525 | 101,516 | 101,516 | 101,516 |
| 100-5230-117 | OVERTIME | 128,459 | 200,146 | 138,959 | 146,106 | 140,230 | 143,230 | 143,230 |
| 100-5230-118 | WAGE REIMBURSEMENT | - | (12,676) | - | (19,115) | - | - | - |
| 100-5230-130 | EMT WAGES | 973,164 | 922,623 | 1,009,102 | 967,000 | 1,027,339 | 1,027,339 | 1,027,339 |
| 100-5230-131 | EMT WAGES-LTE | 39,180 | 58,017 | 46,920 | 88,000 | 59,004 | 59,780 | 59,780 |
| 100-5230-135 | LONGEVITY | 5,855 | 5,854 | 5,972 | 5,972 | 6,091 | 6,091 | 6,091 |
| | TOTAL | 1,244,232 | 1,274,882 | 1,300,478 | 1,287,488 | 1,334,180 | 1,337,956 | 1,337,956 |
| PERSONNEL BENEFITS | | | | | | | | |
| 100-5230-192 | RETIREMENT | 127,134 | 133,292 | 146,322 | 143,188 | 149,274 | 149,274 | 149,274 |
| 100-5230-193 | FICA | 95,184 | 95,749 | 98,936 | 88,418 | 101,701 | 101,760 | 101,760 |
| 100-5230-194 | HEALTH INSURANCE | 183,120 | 182,563 | 202,512 | 178,192 | 190,070 | 185,010 | 185,010 |
| 100-5230-195 | DENTAL INSURANCE | 24,811 | 22,997 | 23,776 | 23,187 | 21,455 | 21,455 | 20,813 |
| | TOTAL | 430,249 | 434,601 | 471,546 | 432,985 | 462,500 | 457,499 | 456,857 |
| OPERATING EXPENSES | | | | | | | | |
| 100-5230-210 | OFFICE SUPPLIES | 1,200 | 1,171 | 1,200 | 2,100 | 1,800 | 1,800 | 1,800 |
| 100-5230-220 | MEDICAL SUPPLIES | 36,000 | 53,556 | 39,000 | 52,000 | 42,000 | 42,000 | 42,000 |
| 100-5230-240 | COMPUTER SOFTWARE & SUPPORT | 8,400 | 6,023 | 9,000 | 8,900 | 9,000 | 9,000 | 9,000 |
| 100-5230-290 | UNIFORMS | 6,000 | 2,860 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 100-5230-310 | OUTSIDE SERVICES | 73,380 | 79,723 | 77,416 | 84,000 | 83,320 | 83,320 | 83,320 |
| 100-5230-340 | BUILDINGS & GROUNDS MAINT | 13,000 | 14,110 | 13,000 | 14,000 | 13,000 | 13,000 | 13,000 |
| 100-5230-410 | VEHICLE & EQUIPMENT MAINTENANC | 24,000 | 62,955 | 24,000 | 24,000 | 18,000 | 18,000 | 18,000 |
| 100-5230-420 | MOTOR FUEL & LUBE | 7,200 | 10,569 | 9,600 | 9,000 | 9,600 | 9,600 | 9,600 |
| 100-5230-440 | TRAINING & DEVELOPMENT | 33,000 | 26,181 | 33,000 | 34,000 | 33,000 | 33,000 | 33,000 |
| 100-5230-470 | UTILITIES | 26,000 | 26,707 | 26,000 | 28,000 | 26,000 | 26,000 | 26,000 |
| 100-5230-490 | OTHER OPERATING EXPENSES | 2,400 | 1,965 | 2,400 | 2,000 | 2,400 | 2,400 | 2,400 |
| 100-5230-800 | TO RES FOR AMBULANCE REPLACEMT | 80,000 | - | 80,000 | - | 80,000 | 80,000 | 80,000 |
| | TOTAL | 310,580 | 285,821 | 320,616 | 264,000 | 324,120 | 324,120 | 324,120 |
| TOTAL EMERGENCY MEDICAL SERVICE | | 1,985,061 | 1,995,304 | 2,092,640 | 1,984,473 | 2,120,800 | 2,119,575 | 2,118,933 |



2021 City of Middleton Budget

BUILDING INSPECTION REVENUES

| | | 2019 | | 2020 | | 2021 | | |
|---|--------------------------------|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| LICENSES & PERMITS | | | | | | | | |
| 100-4431-00 | PERMITS - BUILDING AND HVAC | 300,000 | 276,881 | 300,000 | 350,000 | 300,000 | 300,000 | 300,000 |
| 100-4432-00 | PERMITS - ELECTRICAL | 70,000 | 58,586 | 70,000 | 120,000 | 70,000 | 70,000 | 70,000 |
| 100-4433-00 | PERMITS - PLUMBING | 70,000 | 67,823 | 70,000 | 113,000 | 70,000 | 70,000 | 70,000 |
| 100-4434-00 | EROSION CONTROL PERMIT | 10,000 | 8,700 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 100-4451-00 | PLAN REVIEW - BUILDING | 60,000 | 37,060 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| 100-4452-00 | PLAN REVIEW - HVAC | 20,000 | 10,025 | 20,000 | 24,000 | 20,000 | 20,000 | 20,000 |
| 100-4453-00 | PLAN REVIEW - PLUMBING | 20,000 | 2,215 | 20,000 | 18,000 | 20,000 | 20,000 | 20,000 |
| 100-4454-00 | PLAN REVIEW - FIRE SUPPRESSION | - | - | - | - | 30,000 | 30,000 | 30,000 |
| | TOTAL | 550,000 | 461,290 | 550,000 | 695,000 | 580,000 | 580,000 | 580,000 |
| TOTAL BUILDING INSPECTION REVENUES | | 550,000 | 461,290 | 550,000 | 695,000 | 580,000 | 580,000 | 580,000 |



2021 City of Middleton Budget

BUILDING INSPECTION

| | | 2019 | | 2020 | | 2021 | | |
|------------------------------------|-----------------------------|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| BUILDING INSPECTION | | | | | | | | |
| WAGES | | | | | | | | |
| 100-5241-110 | SALARIES-FULL-TIME | 261,013 | 280,873 | 302,515 | 245,000 | 251,894 | 251,894 | 251,894 |
| 100-5241-112 | SALARIES-PART TIME | 26,085 | - | 53,039 | 23,400 | 35,868 | 35,868 | 35,868 |
| 100-5241-117 | OVERTIME | 1,035 | - | 1,056 | - | 1,056 | 1,056 | 1,056 |
| 100-5241-135 | LONGEVITY | 2,309 | 1,671 | 3,483 | 820 | 1,601 | 1,601 | 1,601 |
| 100-5241-145 | UNEMPLOYMENT WAGES | - | - | - | 50 | - | - | - |
| | TOTAL | 290,442 | 282,544 | 360,093 | 269,270 | 290,419 | 290,419 | 290,419 |
| PERSONNEL BENEFITS | | | | | | | | |
| 100-5241-190 | FRINGE BENEFITS-OTHER | - | - | - | - | - | - | - |
| 100-5241-192 | RETIREMENT | 17,316 | 16,888 | 22,186 | 18,986 | 18,793 | 18,793 | 18,793 |
| 100-5241-193 | FICA | 22,219 | 20,916 | 27,547 | 21,047 | 23,135 | 23,135 | 23,135 |
| 100-5241-194 | HEALTH INSURANCE | 45,606 | 46,562 | 64,112 | 64,112 | 51,645 | 50,265 | 50,265 |
| 100-5241-195 | DENTAL INSURANCE | 5,132 | 5,132 | 5,132 | 5,132 | 2,810 | 2,810 | 2,726 |
| | TOTAL | 90,273 | 89,497 | 118,977 | 109,277 | 96,383 | 95,003 | 94,919 |
| OPERATING EXPENSES | | | | | | | | |
| 100-5241-210 | OFFICE SUPPLIES | 300 | 1,034 | 300 | 1,200 | 300 | 300 | 300 |
| 100-5241-215 | OFFICE SUPPLIES-PLAN REVIEW | 1,500 | 2,686 | 1,500 | 500 | 1,750 | 1,750 | 1,750 |
| 100-5241-220 | SUPPLIES & MATERIALS | 2,256 | 639 | 2,256 | 2,000 | 2,256 | 2,256 | 2,256 |
| 100-5241-230 | CREDIT CARD FEES | 3,663 | 3,333 | 3,663 | 1,500 | - | - | - |
| 100-5241-260 | ADVERTISING & PRINTING | 1,000 | 1,177 | 1,000 | 700 | 1,000 | 1,000 | 1,000 |
| 100-5241-280 | COMMUNICATIONS | 2,000 | 3,295 | 2,000 | 3,300 | 3,300 | 3,300 | 3,300 |
| 100-5241-410 | VEHICLE OPERATION & MAINT. | - | - | - | - | - | - | - |
| 100-5241-440 | TRAINING & DEVELOPMENT | 6,225 | 4,091 | 3,000 | 800 | 3,000 | 3,000 | 3,000 |
| 100-5241-450 | MILEAGE | 3,000 | 1,732 | 3,000 | 3,500 | 3,000 | 3,000 | 3,000 |
| 100-5241-455 | MILEAGE-PLAN REVIEW | 1,000 | 251 | 1,000 | - | 1,000 | 1,000 | 1,000 |
| 100-5241-490 | OTHER OPERATING EXPENSES | 2,500 | - | - | - | - | - | - |
| | TOTAL | 23,444 | 18,239 | 17,719 | 13,500 | 15,606 | 15,606 | 15,606 |
| TOTAL BUILDING INSPECTION | | 404,159 | 390,280 | 496,789 | 392,047 | 402,408 | 401,028 | 400,944 |
| ELECTRICAL INSPECTION | | | | | | | | |
| OPERATING EXPENSES | | | | | | | | |
| 100-5242-220 | SUPPLIES & MATERIALS | 188 | 29 | 188 | 150 | 188 | 188 | 188 |
| 100-5242-280 | COMMUNICATIONS | - | - | - | - | - | - | - |
| 100-5242-310 | OUTSIDE SERVICES | 1,200 | - | 1,200 | 1,000 | 6,200 | 6,200 | 6,200 |
| 100-5242-440 | TRAINING & DEVELOPMENT | 1,225 | 1,070 | 1,225 | 800 | 1,225 | 1,225 | 1,225 |
| 100-5242-450 | MILEAGE | 3,000 | 3,836 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 100-5242-490 | OTHER OPERATING EXPENSES | - | - | - | - | - | - | - |
| | TOTAL | 5,613 | 4,934 | 5,613 | 4,950 | 10,613 | 10,613 | 10,613 |
| TOTAL ELECTRICAL INSPECTION | | 5,613 | 4,934 | 5,613 | 4,950 | 10,613 | 10,613 | 10,613 |
| PLUMBING INSPECTION | | | | | | | | |
| OPERATING EXPENSES | | | | | | | | |
| 100-5243-220 | SUPPLIES & MATERIALS | 150 | 94 | 150 | 100 | 150 | 150 | 150 |
| 100-5243-280 | COMMUNICATIONS | - | - | - | - | - | - | - |
| 100-5243-310 | OUTSIDE SERVICES | 650 | - | 650 | 300 | 650 | 650 | 650 |
| 100-5243-440 | TRAINING & DEVELOPMENT | 1,050 | 952 | 1,050 | 600 | 1,050 | 1,050 | 1,050 |
| 100-5243-450 | MILEAGE | 3,000 | 2,858 | 3,000 | 2,800 | 3,000 | 3,000 | 3,000 |
| 100-5243-490 | OTHER OPERATING EXPENSES | - | - | - | - | - | - | - |
| | TOTAL | 4,850 | 3,904 | 4,850 | 3,800 | 4,850 | 4,850 | 4,850 |
| TOTAL PLUMBING INSPECTION | | 4,850 | 3,904 | 4,850 | 3,800 | 4,850 | 4,850 | 4,850 |



2021 City of Middleton Budget

| BUILDING INSPECTION | 2019 | | 2020 | | 2021 | | | |
|----------------------------------|--------------------------------|----------------|----------------|----------------|------------------|--------------------|-----------------|----------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET | |
| | EROSION CONTROL | | | | | | | |
| OPERATING EXPENSES | | | | | | | | |
| 100-5244-990 | OUTSIDE SERVICES - DANE COUNTY | 18,000 | 22,495 | 18,000 | 20,000 | 18,000 | 18,000 | 18,000 |
| | TOTAL | 18,000 | 22,495 | 18,000 | 20,000 | 18,000 | 18,000 | 18,000 |
| TOTAL EROSION CONTROL | | 18,000 | 22,495 | 18,000 | 20,000 | 18,000 | 18,000 | 18,000 |
| TOTAL BUILDING INSPECTION | | 432,622 | 421,613 | 525,252 | 420,797 | 435,871 | 434,491 | 434,407 |



2021 City of Middleton Budget

COMMUNITY SERVICES

| | | 2019 | | 2020 | | 2021 | | |
|---------------------------------|--------------------------|---------------|---------------|---------------|----------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| WAGES | | | | | | | | |
| 100-5245-110 | SALARIES-FULL-TIME | 58,125 | 59,411 | - | 57,120 | 58,262 | 58,262 | 58,262 |
| 100-5245-112 | SALARIES-PART TIME | - | - | - | 29,640 | 30,233 | 30,233 | 30,233 |
| 100-5245-135 | LONGEVITY | 3,487 | 1,308 | - | 1,778 | 1,814 | 1,814 | 1,814 |
| | TOTAL | 61,612 | 60,718 | - | 88,538 | 90,309 | 90,309 | 90,309 |
| PERSONNEL BENEFITS | | | | | | | | |
| 100-5245-192 | RETIREMENT | - | - | - | 3,900 | 3,933 | 3,933 | 3,933 |
| 100-5245-193 | FICA | 4,713 | 4,463 | - | 6,900 | 6,909 | 6,909 | 6,909 |
| 100-5245-194 | HEALTH INSURANCE | 15,202 | 11,413 | - | - | - | - | - |
| 100-5245-195 | DENTAL INSURANCE | 2,322 | 2,709 | - | 2,322 | 2,322 | 2,322 | 2,252 |
| | TOTAL | 22,237 | 18,585 | - | 13,122 | 13,164 | 13,164 | 13,094 |
| OPERATING EXPENSES | | | | | | | | |
| 100-5245-220 | SUPPLIES & MATERIALS | 6,300 | 3,337 | 6,800 | 6,800 | 6,800 | 6,800 | 6,800 |
| 100-5245-420 | MOTOR FUEL & LUBE | 3,800 | 6,983 | 3,800 | 3,400 | 6,300 | 4,500 | 4,500 |
| 100-5245-440 | TRAINING & DEVELOPMENT | 200 | 95 | 200 | 100 | 200 | 200 | 200 |
| 100-5245-490 | OTHER OPERATING EXPENSES | - | - | - | 143 | - | - | - |
| | TOTAL | 10,300 | 10,415 | 10,800 | 10,443 | 13,300 | 11,500 | 11,500 |
| TOTAL COMMUNITY SERVICES | | 94,149 | 89,717 | 10,800 | 112,103 | 116,773 | 114,973 | 114,903 |



2021 City of Middleton Budget

MIDDLETON FIRE DISTRICT

| | | 2019 | | 2020 | | 2021 | | |
|--------------------------------------|--------------------------------|------------------|----------------|------------------|------------------|------------------|--------------------|------------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| OPERATING EXPENSES | | | | | | | | |
| 100-5220-990 | FIRE DISTRICT (CITY SHARE) | 951,307 | 951,307 | 993,861 | 993,861 | 1,004,087 | 1,004,797 | 1,004,797 |
| 100-5220-991 | FIRE DISTRICT CAPITAL CONTRIBU | 190,650 | - | 194,000 | 194,000 | 194,000 | 194,000 | 194,000 |
| | TOTAL | 1,141,957 | 951,307 | 1,187,861 | 1,187,861 | 1,198,087 | 1,198,797 | 1,198,797 |
| TOTAL MIDDLETON FIRE DISTRICT | | 1,141,957 | 951,307 | 1,187,861 | 1,187,861 | 1,198,087 | 1,198,797 | 1,198,797 |

DRAFT
Middleton Fire District
2021
MIFD Budget Overview

| Operating Budget | 2020 | Town of | Town of | Town of | City of | 2021 | Town of | Town of | Town of | City of |
|--------------------------------------|-----------------------|--------------------|--------------------|---------------------|-----------------------|-----------------------|--------------------|--------------------|---------------------|-----------------------|
| | | Westport | Springfield | Middleton | Middleton | | Westport | Springfield | Middleton | Middleton |
| 110 Wages | \$449,208.60 | \$25,380.29 | \$23,089.32 | \$105,384.34 | \$295,354.65 | \$458,192.77 | \$24,604.95 | \$24,238.40 | \$108,362.59 | \$300,986.83 |
| 111 PT Wages | \$27,038.00 | \$1,527.65 | \$1,389.75 | \$6,343.11 | \$17,777.49 | \$27,579.00 | \$1,480.99 | \$1,458.93 | \$6,522.43 | \$18,116.65 |
| 122 Quarterly Stipend | \$196,430.99 | \$11,098.35 | \$10,096.55 | \$46,082.71 | \$129,153.38 | \$200,359.00 | \$10,759.28 | \$10,598.99 | \$47,384.90 | \$131,615.83 |
| 135 Longevity | \$14,956.75 | \$845.06 | \$768.78 | \$3,508.85 | \$9,834.06 | \$16,499.99 | \$886.05 | \$872.85 | \$3,902.25 | \$10,838.84 |
| 145 Unemployment Wages | \$350.01 | \$19.78 | \$17.99 | \$82.11 | \$230.13 | \$350.02 | \$18.80 | \$18.52 | \$82.78 | \$229.92 |
| 190 Fringe Benefits-Other | \$3,635.00 | \$205.38 | \$186.84 | \$852.77 | \$2,390.01 | \$3,090.00 | \$165.93 | \$163.46 | \$730.79 | \$2,029.82 |
| 191 Volunteer Fire Retention Program | \$107,000.00 | \$6,045.50 | \$5,499.80 | \$25,102.20 | \$70,352.50 | \$107,000.00 | \$5,745.90 | \$5,660.30 | \$25,305.50 | \$70,288.30 |
| 192 Retirement | \$63,541.08 | \$3,590.07 | \$3,266.01 | \$14,906.74 | \$41,778.26 | \$64,811.91 | \$3,480.40 | \$3,428.55 | \$15,328.02 | \$42,574.94 |
| 193 FICA | \$33,998.78 | \$1,920.93 | \$1,747.54 | \$7,976.11 | \$22,354.20 | \$34,678.72 | \$1,862.25 | \$1,834.50 | \$8,201.52 | \$22,780.45 |
| 194 Health insurance | \$99,381.85 | \$5,615.07 | \$5,108.23 | \$23,314.98 | \$65,343.57 | \$102,218.00 | \$5,489.11 | \$5,407.33 | \$24,174.56 | \$67,147.00 |
| 195 Dental Insurance | \$12,810.01 | \$723.77 | \$658.43 | \$3,005.23 | \$8,422.58 | \$11,054.63 | \$593.63 | \$584.79 | \$2,614.42 | \$7,261.79 |
| 196 Life Insurance | | | | | | \$545.00 | \$29.27 | \$28.83 | \$128.89 | \$358.01 |
| 210 Office Supplies | \$4,000.00 | \$226.00 | \$205.60 | \$938.40 | \$2,630.00 | \$4,000.00 | \$214.80 | \$211.60 | \$946.00 | \$2,627.60 |
| 220 Sup. & Mat. | \$56,250.01 | \$3,178.13 | \$2,891.25 | \$13,196.25 | \$36,984.38 | \$56,250.02 | \$3,020.63 | \$2,975.63 | \$13,303.13 | \$36,950.63 |
| 240 Computer Software & Support | \$6,500.00 | \$367.25 | \$334.10 | \$1,524.90 | \$4,273.75 | \$6,500.00 | \$349.05 | \$343.85 | \$1,537.25 | \$4,269.85 |
| 280 Communications | \$5,000.00 | \$282.50 | \$257.00 | \$1,173.00 | \$3,287.50 | \$5,000.00 | \$268.50 | \$264.50 | \$1,182.50 | \$3,284.50 |
| 290 Uniform & Equipment | \$4,500.00 | \$254.25 | \$231.30 | \$1,055.70 | \$2,958.75 | \$4,500.00 | \$241.65 | \$238.05 | \$1,064.25 | \$2,956.05 |
| 300 Legal Services | \$5,000.00 | \$282.50 | \$257.00 | \$1,173.00 | \$3,287.50 | \$5,000.00 | \$268.50 | \$264.50 | \$1,182.50 | \$3,284.50 |
| 340 Building Materials | \$32,000.00 | \$1,808.00 | \$1,644.80 | \$7,507.20 | \$21,040.00 | \$32,000.00 | \$1,718.40 | \$1,692.80 | \$7,568.00 | \$21,020.80 |
| 350 Station 2 Rent | \$142,400.00 | \$8,045.60 | \$7,319.36 | \$33,407.04 | \$93,628.00 | \$142,400.00 | \$7,646.88 | \$7,532.96 | \$33,677.60 | \$93,542.56 |
| 410 Equip. Maintenance | \$44,875.01 | \$2,535.44 | \$2,306.58 | \$10,527.68 | \$29,505.31 | \$44,875.01 | \$2,409.79 | \$2,373.89 | \$10,612.94 | \$29,478.39 |
| 420 Motor Fuel & Lube | \$17,000.00 | \$960.50 | \$873.80 | \$3,988.20 | \$11,177.50 | \$17,000.00 | \$912.90 | \$899.30 | \$4,020.50 | \$11,167.30 |
| 440 Training | \$15,250.01 | \$861.63 | \$783.85 | \$3,577.65 | \$10,026.88 | \$15,250.02 | \$818.93 | \$806.73 | \$3,606.63 | \$10,017.73 |
| 441 Health Maintenance | \$21,000.00 | \$1,186.50 | \$1,079.40 | \$4,926.60 | \$13,807.50 | \$21,000.00 | \$1,127.70 | \$1,110.90 | \$4,966.50 | \$13,794.90 |
| 445 Memberships | \$4,250.01 | \$240.13 | \$218.45 | \$997.05 | \$2,794.38 | \$4,250.02 | \$228.23 | \$224.83 | \$1,005.13 | \$2,791.83 |
| 460 Insurance | \$71,400.00 | \$4,034.10 | \$3,669.96 | \$16,750.44 | \$46,945.50 | \$71,400.00 | \$3,834.18 | \$3,777.06 | \$16,886.10 | \$46,902.66 |
| 470 Utilities | \$84,100.00 | \$4,751.65 | \$4,322.74 | \$19,729.86 | \$55,295.75 | \$84,100.00 | \$4,516.17 | \$4,448.89 | \$19,889.65 | \$55,245.29 |
| 480 Data Processing | \$7,000.00 | \$395.50 | \$359.80 | \$1,642.20 | \$4,602.50 | \$7,000.00 | \$375.90 | \$370.30 | \$1,655.50 | \$4,598.30 |
| 485 Meals | \$5,500.00 | \$310.75 | \$282.70 | \$1,290.30 | \$3,616.25 | \$5,500.00 | \$295.35 | \$290.95 | \$1,300.75 | \$3,612.95 |
| 490 Other Expenses | \$11,220.00 | \$633.93 | \$576.71 | \$2,632.21 | \$7,377.15 | \$11,220.00 | \$602.51 | \$593.54 | \$2,653.53 | \$7,370.42 |
| | \$1,545,596.11 | \$87,326.21 | \$79,443.64 | \$362,596.83 | \$1,016,229.43 | \$1,563,624.11 | \$83,966.63 | \$82,715.73 | \$369,797.11 | \$1,027,144.64 |

Capital Budget

2020

2021

| | | | | | | | | | | |
|----------|--------------|-------------|-------------|-------------|--------------|--------------|-------------|-------------|-------------|--------------|
| (Page 5) | \$295,000.00 | \$16,667.50 | \$15,163.00 | \$69,207.00 | \$193,962.50 | \$295,000.00 | \$15,841.50 | \$15,605.50 | \$69,767.50 | \$193,785.50 |
|----------|--------------|-------------|-------------|-------------|--------------|--------------|-------------|-------------|-------------|--------------|

Income

2020

2021

| | | | | | | | | | | |
|------------------------------------|-----------------------|----------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|---------------------|----------------------|-----------------------|
| State of Wisconsin 2% Income | \$(209,706.00) | \$(14,508.00) | \$(7,464.00) | \$(50,905.00) | \$(136,829.00) | \$(209,706.00) | \$(14,508.00) | \$(7,464.00) | \$(50,905.00) | \$(136,829.00) |
| 800-4693-00 Petroleum Tank Program | \$(16,000.00) | \$(904.00) | \$(822.40) | \$(3,753.60) | \$(10,520.00) | \$(16,000.00) | \$(859.20) | \$(846.40) | \$(3,784.00) | \$(10,510.40) |
| 800-4694-00 Fitness Program Income | \$(18,020.00) | \$(1,018.13) | \$(926.23) | \$(4,227.49) | \$(11,848.15) | \$(18,020.00) | \$(967.67) | \$(953.26) | \$(4,261.73) | \$(11,837.34) |
| | \$(243,726.00) | \$(16,430.13) | \$(9,212.63) | \$(58,886.09) | \$(159,197.15) | \$(243,726.00) | \$(16,334.87) | \$(9,263.66) | \$(58,950.73) | \$(159,176.74) |

Total

2020

2021

| | | | | | | | | | | |
|------------------------------|----------------|-------------|-------------|--------------|----------------|----------------|-------------|-------------|--------------|----------------|
| Operating + Capital - Income | \$1,596,870.05 | \$87,563.55 | \$85,394.01 | \$372,917.74 | \$1,050,994.75 | \$1,614,898.02 | \$83,473.24 | \$89,057.55 | \$380,613.85 | \$1,061,753.38 |
|------------------------------|----------------|-------------|-------------|--------------|----------------|----------------|-------------|-------------|--------------|----------------|





2021 City of Middleton Budget

PUBLIC FIRE PROTECTION

| | 2019 | | 2020 | | 2021 | | |
|-------------------------------------|----------------|----------------|--------|-----------|------------------|--------------------|-----------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| OPERATING EXPENSES | | | | | | | |
| 100-5221-990 HYDRANT RENTAL | 245,243 | 261,413 | - | - | - | - | - |
| TOTAL | 245,243 | 261,413 | - | - | - | - | - |
| TOTAL PUBLIC FIRE PROTECTION | 245,243 | 261,413 | - | - | - | - | - |

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2021 City of Middleton Budget

PUBLIC WORKS REVENUE

| | | 2019 | | 2020 | | 2021 | | |
|---------------------------------------|--------------------------------|------------------|------------------|------------------|------------------|-------------------|--------------------|------------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED REVENUE | RECOMMENDED BUDGET | APPROVED BUDGET |
| REFUSE & RECYCLING REVENUE | | | | | | | | |
| 100-4354-00 | STATE & FEDERAL AID - RECYCLIN | 55,138 | 55,219 | 55,138 | 55,209 | 55,138 | 55,138 | 55,138 |
| | TOTAL | 55,138 | 55,219 | 55,138 | 55,209 | 55,138 | 55,138 | 55,138 |
| STREET LIGHTING REVENUE | | | | | | | | |
| 100-4371-00 | COUNTY AID - SIGNALS | 8,000 | 6,008 | 5,000 | 5,923 | 5,000 | 5,000 | 5,000 |
| | TOTAL | 8,000 | 6,008 | 5,000 | 5,923 | 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 | 1,116,569 | 1,116,057 | 1,283,465 | 1,283,465 | 1,283,465 | 1,283,465 | 1,283,465 |
| 100-4230-00 | SA - STREET IMPROVEMENTS | 7,000 | 36,492 | 7,000 | 14,300 | 7,000 | 7,000 | 7,000 |
| 100-4231-00 | SA - SIDEWALK & CURB | 50,000 | 99,485 | 50,000 | 110,830 | 50,000 | 50,000 | 50,000 |
| 100-4235-00 | SA - INTEREST | - | 1,001 | - | 137 | - | - | - |
| 100-4685-00 | PUBLIC WORKS CHARGES | - | 15,934 | - | 395 | - | - | - |
| 100-4690-00 | RECYCLING CENTER REVENUE | 14,000 | 13,829 | 14,000 | 9,000 | 14,000 | 14,000 | 14,000 |
| 100-4831-00 | PW MATERIAL SALES | 500 | - | 100 | 100 | 100 | 100 | 100 |
| 100-4833-04 | POLAR EXPRESS TRACK LEASE | - | - | - | - | - | - | - |
| | TOTAL | 1,188,069 | 1,282,797 | 1,354,565 | 1,418,227 | 1,354,565 | 1,354,565 | 1,354,565 |
| TOTAL PUBLIC WORKS REVENUE | | 1,256,207 | 1,349,025 | 1,419,703 | 1,484,359 | 1,419,703 | 1,419,703 | 1,419,703 |



2021 City of Middleton Budget

PUBLIC WORKS

| | | 2019 | | 2020 | | 2021 | | |
|---|---------------------------|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| ENGINEERING & ADMINISTRATION | | | | | | | | |
| WAGES | | | | | | | | |
| 100-5329-110 | SALARIES-FULL-TIME | 602,201 | 599,552 | 616,308 | 612,400 | 627,467 | 627,467 | 630,998 |
| 100-5329-117 | OVERTIME | 2,101 | 1,045 | 2,143 | 2,143 | 2,143 | 2,143 | 2,143 |
| 100-5329-135 | LONGEVITY | 21,534 | 21,566 | 21,801 | 21,801 | 22,817 | 22,817 | 22,817 |
| | TOTAL | 625,836 | 622,164 | 640,252 | 636,344 | 652,427 | 652,427 | 655,958 |
| PERSONNEL BENEFITS | | | | | | | | |
| 100-5329-190 | FRINGE BENEFITS | - | - | - | - | - | - | - |
| 100-5329-192 | RETIREMENT | 40,990 | 40,576 | 40,764 | 40,764 | 44,039 | 44,039 | 44,288 |
| 100-5329-193 | FICA | 47,873 | 46,148 | 46,200 | 46,200 | 49,910 | 49,910 | 50,180 |
| 100-5329-194 | HEALTH INSURANCE | 112,634 | 112,322 | 118,747 | 118,747 | 127,532 | 124,128 | 124,128 |
| 100-5329-195 | DENTAL INSURANCE | 15,698 | 16,640 | 15,008 | 15,008 | 16,152 | 16,152 | 15,667 |
| | TOTAL | 217,195 | 215,687 | 220,719 | 220,719 | 237,633 | 234,229 | 234,263 |
| OPERATING EXPENSES | | | | | | | | |
| 100-5329-210 | OFFICE SUPPLIES | 1,000 | 692 | 1,000 | 800 | 1,000 | 1,000 | 1,000 |
| 100-5329-220 | SUPPLIES & MATERIALS | 2,000 | 715 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 100-5329-250 | POSTAGE | 1,000 | 1,257 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 100-5329-260 | ADVERTISING & PRINTING | 3,800 | 3,058 | 3,800 | 4,200 | 3,800 | 3,800 | 3,800 |
| 100-5329-280 | COMMUNICATIONS | 6,500 | 7,233 | 7,000 | 6,800 | 7,000 | 7,000 | 7,000 |
| 100-5329-310 | OUTSIDE SERVICES | 2,000 | 540 | 2,000 | 1,500 | 2,000 | 2,000 | 2,000 |
| 100-5329-410 | EQUIPMENT MAINTENANCE | 7,500 | 9,258 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 100-5329-422 | FUEL | 1,900 | 1,301 | 1,900 | 1,200 | 1,900 | 1,900 | 1,900 |
| 100-5329-440 | TRAINING & DEVELOPMENT | 3,500 | 1,866 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 100-5329-450 | MILEAGE | - | - | - | - | - | - | - |
| 100-5329-490 | OTHER OPERATING EXPENSES | 200 | 139 | 200 | 200 | 200 | 200 | 200 |
| 100-5314-220 | SUPPLIES & MATERIALS: PPE | 5,400 | 6,072 | 5,400 | 5,400 | 5,400 | 5,400 | 5,400 |
| | TOTAL | 34,800 | 32,132 | 35,300 | 34,100 | 35,300 | 35,300 | 35,300 |
| TOTAL ENGINEERING & ADMINISTRATION | | 877,831 | 869,982 | 896,271 | 891,163 | 925,360 | 921,956 | 925,521 |
| STREET CREW | | | | | | | | |
| WAGES | | | | | | | | |
| 100-5359-110 | SALARIES-FULL-TIME | 504,051 | 506,074 | 524,773 | 504,500 | 533,391 | 533,391 | 533,391 |
| 100-5359-111 | LTE's | 23,686 | 19,441 | 13,286 | 20,000 | 13,286 | 13,286 | 13,286 |
| 100-5359-117 | OVERTIME | 35,464 | 35,420 | 36,173 | 36,173 | 36,173 | 36,173 | 36,173 |
| 100-5359-135 | LONGEVITY | 16,282 | 16,299 | 16,697 | 16,697 | 14,931 | 14,931 | 14,931 |
| | TOTAL | 579,483 | 577,234 | 590,929 | 577,370 | 597,781 | 597,781 | 597,781 |
| PERSONNEL BENEFITS | | | | | | | | |
| 100-5359-192 | RETIREMENT | 36,404 | 53,729 | 38,984 | 38,984 | 39,453 | 39,453 | 39,453 |
| 100-5359-193 | FICA | 44,330 | 42,650 | 45,995 | 45,995 | 45,730 | 45,730 | 45,730 |
| 100-5359-194 | HEALTH INSURANCE | 118,854 | 118,507 | 125,298 | 125,298 | 134,559 | 130,971 | 130,971 |
| 100-5359-195 | DENTAL INSURANCE | 15,144 | 14,454 | 14,454 | 14,454 | 15,598 | 15,598 | 15,130 |
| | TOTAL | 214,732 | 229,341 | 224,731 | 224,731 | 235,340 | 231,752 | 231,284 |
| OPERATING EXPENSES | | | | | | | | |
| 100-5331-220 | SUPPLIES & MATERIALS | 50,000 | 40,396 | 50,000 | 50,000 | 45,000 | 50,000 | 50,000 |
| 100-5331-280 | COMMUNICATIONS | - | 8 | - | - | - | - | - |
| 100-5331-310 | OUTSIDE SERVICES | - | - | 7,000 | 7,000 | - | - | - |
| 100-5359-280 | COMMUNICATIONS | 800 | 454 | 1,300 | 1,300 | 1,000 | 1,000 | 1,000 |
| 100-5359-440 | TRAINING & DEVELOPMENT | 1,000 | 416 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 100-5359-490 | OTHER OPERATING EXPEN. | 800 | 571 | 800 | 800 | 800 | 800 | 800 |
| | TOTAL | 52,600 | 41,845 | 60,600 | 60,600 | 48,300 | 53,300 | 53,300 |
| TOTAL STREET CREW | | 846,815 | 848,420 | 876,260 | 862,701 | 881,421 | 882,833 | 882,365 |



2021 City of Middleton Budget

PUBLIC WORKS

| | 2019 | | 2020 | | 2021 | | | |
|--------------------------------|----------------------------|----------------|----------------|----------------|------------------|--------------------|-----------------|----------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET | |
| | FLEET MAINTENANCE | | | | | | | |
| WAGES | | | | | | | | |
| 100-5311-110 | SALARIES-FULL-TIME | 128,280 | 132,511 | 131,262 | 131,262 | 133,887 | 133,887 | 133,887 |
| 100-5311-111 | LTE | 10,800 | 5,510 | 23,300 | 16,500 | 23,300 | 23,300 | 23,300 |
| 100-5311-117 | OVERTIME | 3,153 | 43 | 1,116 | 1,116 | 1,116 | 1,116 | 1,116 |
| 100-5311-118 | COMPENSATION COST RECOVERY | (10,000) | (10,993) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) |
| 100-5311-135 | LONGEVITY | 4,037 | 4,041 | 4,122 | 4,122 | 4,827 | 4,827 | 4,827 |
| | TOTAL | 136,270 | 131,113 | 149,800 | 143,000 | 153,130 | 153,130 | 153,130 |
| PERSONNEL BENEFITS | | | | | | | | |
| 100-5311-192 | RETIREMENT | 8,873 | (8,320) | 9,355 | 9,335 | 9,439 | 9,439 | 9,439 |
| 100-5311-193 | FICA | 11,155 | 10,456 | 11,429 | 11,429 | 12,479 | 12,479 | 12,479 |
| 100-5311-194 | HEALTH INSURANCE | 30,404 | 30,321 | 32,056 | 32,056 | 34,430 | 33,510 | 33,510 |
| 100-5311-195 | DENTAL INSURANCE | 4,644 | 3,954 | 4,644 | 4,644 | 3,954 | 3,954 | 3,835 |
| | TOTAL | 55,076 | 36,412 | 57,484 | 57,464 | 60,302 | 59,382 | 59,263 |
| OPERATING EXPENSES | | | | | | | | |
| 100-5311-220 | SUPPLIES & MATERIALS | 1,500 | 564 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 100-5311-280 | COMMUNICATIONS | 500 | 510 | 500 | 500 | 500 | 500 | 500 |
| 100-5311-410 | EQUIPMENT MAINTENANCE | 110,000 | 137,462 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 |
| 100-5311-422 | FUEL | 41,500 | 54,242 | 46,500 | 39,000 | 42,500 | 42,500 | 42,500 |
| 100-5311-440 | TRAINING & DEVELOPMENT | 250 | 274 | 1,500 | 1,000 | 1,500 | 1,500 | 1,500 |
| 100-5311-490 | OTHER OPERATING EXPEN. | 300 | 246 | 300 | 300 | 300 | 300 | 300 |
| 100-5313-220 | SUPPLIES & MATERIALS | - | 2,431 | - | - | - | - | - |
| 100-5313-410 | PARTS | - | 1,556 | - | - | - | - | - |
| 100-5313-420 | LUBRICANTS | - | - | - | - | - | - | - |
| | TOTAL | 154,050 | 197,285 | 160,300 | 152,300 | 156,300 | 156,300 | 156,300 |
| TOTAL FLEET MAINTENANCE | | 345,396 | 364,809 | 367,584 | 352,764 | 369,732 | 368,812 | 368,693 |
| CITY GARAGE | | | | | | | | |
| OPERATING EXPENSES | | | | | | | | |
| 100-5312-220 | SUPPLIES & MATERIALS | 14,000 | 14,913 | 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 | 4,730 | 6,100 | 6,100 | 6,100 | 6,100 | 6,100 |
| 100-5312-410 | EQUIPMENT REPAIR & MAINT | 8,500 | 14,589 | 11,000 | 11,000 | 15,000 | 15,000 | 15,000 |
| 100-5312-440 | TRAINING | - | - | - | - | - | - | - |
| 100-5312-470 | UTILITIES | 56,000 | 40,917 | 56,000 | 56,000 | 56,000 | 56,000 | 56,000 |
| 100-5312-490 | OTHER OPERATING EXPENSES | 5,220 | 5,493 | 5,220 | 5,493 | 5,490 | 5,490 | 5,490 |
| | TOTAL | 89,820 | 80,642 | 92,320 | 92,593 | 96,590 | 96,590 | 96,590 |
| TOTAL CITY GARAGE | | 89,820 | 80,642 | 92,320 | 92,593 | 96,590 | 96,590 | 96,590 |
| STREET CLEANING | | | | | | | | |
| OPERATING EXPENSES | | | | | | | | |
| 100-5334-220 | SUPPLIES & MATERIALS | 5,000 | 5,223 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 100-5334-310 | OUTSIDE SERVICES | 4,000 | 9,459 | 8,000 | 7,500 | 8,000 | 8,000 | 8,000 |
| 100-5334-470 | UTILITIES | 100 | - | 100 | 100 | 100 | 100 | 100 |
| | TOTAL | 9,100 | 14,683 | 13,100 | 12,600 | 13,100 | 13,100 | 13,100 |
| TOTAL STREET CLEANING | | 9,100 | 14,683 | 13,100 | 12,600 | 13,100 | 13,100 | 13,100 |



2021 City of Middleton Budget

PUBLIC WORKS

| | 2019 | | 2020 | | 2021 | | | |
|--|-----------------------------|----------------|----------------|----------------|------------------|--------------------|-----------------|----------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET | |
| | | | | | | | | |
| SNOW & ICE REMOVAL | | | | | | | | |
| OPERATING EXPENSES | | | | | | | | |
| 100-5335-220 | SUPPLIES & MATERIALS | 90,000 | 120,538 | 90,000 | 75,000 | 95,000 | 95,000 | 95,000 |
| 100-5335-310 | OUTSIDE SERVICES | - | - | - | - | 19,000 | - | - |
| 100-5335-325 | REIMBURSEMENTS | (7,500) | (9,771) | (7,500) | (14,200) | (9,800) | (9,800) | (9,800) |
| | TOTAL | 82,500 | 110,767 | 82,500 | 60,800 | 104,200 | 85,200 | 85,200 |
| TOTAL SNOW & ICE REMOVAL | | 82,500 | 110,767 | 82,500 | 60,800 | 104,200 | 85,200 | 85,200 |
| TRAFFIC SIGNALS, SIGNS & MARKINGS | | | | | | | | |
| OPERATING EXPENSES | | | | | | | | |
| 100-5333-410 | EQUIPMENT MAINTENANCE | - | - | - | - | - | - | - |
| 100-5340-220 | SUPPLIES & MATERIALS | 2,500 | 1,636 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 100-5340-310 | OUTSIDE SERVICES | 3,000 | 3,803 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 100-5340-325 | REIMBURSEABLE DAMAGE CLAIMS | (30,000) | (2,259) | (30,000) | (10,000) | (30,000) | (30,000) | (30,000) |
| 100-5340-410 | EQUIPMENT MAINTENANCE | 30,000 | 7,691 | 30,000 | 20,000 | 30,000 | 30,000 | 30,000 |
| 100-5340-470 | UTILITIES | 17,000 | 13,259 | 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 | 2,000 |
| 100-5341-220 | SUPPLIES & MATERIALS | 35,000 | 37,230 | 43,500 | 43,500 | 40,300 | 40,300 | 40,300 |
| 100-5341-280 | COMMUNICATIONS | - | - | - | - | - | - | - |
| 100-5341-310 | OUTSIDE SERVICES | 5,000 | - | 5,000 | 5,200 | 3,500 | 3,500 | 3,500 |
| 100-5341-325 | REIMBURSEABLE DAMAGE CLAIMS | - | - | - | - | - | - | - |
| | TOTAL | 64,500 | 61,361 | 73,000 | 82,200 | 68,300 | 68,300 | 68,300 |
| TOTAL TRAFFIC SIGNALS, SIGNS & MARKINGS | | 64,500 | 61,361 | 73,000 | 82,200 | 68,300 | 68,300 | 68,300 |
| STREET LIGHTING | | | | | | | | |
| OPERATING EXPENSES | | | | | | | | |
| 100-5342-220 | SUPPLIES & MATERIALS | 6,000 | 3,562 | 6,000 | 10,000 | 6,000 | 6,000 | 6,000 |
| 100-5342-310 | OUTSIDE SERVICES | 8,000 | 5,196 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 100-5342-470 | UTILITIES | 123,000 | 106,567 | 123,000 | 120,500 | 121,000 | 121,000 | 121,000 |
| 100-5342-800 | CAPITAL OUTLAY | 8,000 | - | 8,000 | 6,000 | 5,000 | 5,000 | 5,000 |
| | TOTAL | 145,000 | 115,325 | 145,000 | 144,500 | 140,000 | 140,000 | 140,000 |
| TOTAL STREET LIGHTING | | 145,000 | 115,325 | 145,000 | 144,500 | 140,000 | 140,000 | 140,000 |
| TREE & BRUSH REMOVAL | | | | | | | | |
| OPERATING EXPENSES | | | | | | | | |
| 100-5343-220 | SUPPLIES & MATERIALS | 1,500 | 1,158 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| | TOTAL | 1,500 | 1,158 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| TOTAL TREE & BRUSH REMOVAL | | 1,500 | 1,158 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| SIDEWALK MAINTENANCE | | | | | | | | |
| OPERATING EXPENSES | | | | | | | | |
| 100-5344-310 | OUTSIDE SERVICES | 140,000 | 159,941 | 140,000 | 150,000 | 130,000 | 130,000 | 130,000 |
| | TOTAL | 140,000 | 159,941 | 140,000 | 150,000 | 130,000 | 130,000 | 130,000 |
| TOTAL SIDEWALK MAINTENANCE | | 140,000 | 159,941 | 140,000 | 150,000 | 130,000 | 130,000 | 130,000 |



2021 City of Middleton Budget

| PUBLIC WORKS | 2019 | | 2020 | | 2021 | | |
|--------------------------------------|-----------------------------|------------------|------------------|------------------|------------------|--------------------|------------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| | STORM SEWERS | | | | | | |
| OPERATING EXPENSES | | | | | | | |
| 100-5345-220 | SUPPLIES & MATERIALS | 15,000 | 25,631 | 15,000 | 15,000 | 15,000 | 15,000 |
| 100-5345-310 | OUTSIDE SERVICES | 40,000 | 31,441 | 40,000 | 35,000 | 40,000 | 40,000 |
| | TOTAL | 55,000 | 57,072 | 55,000 | 50,000 | 55,000 | 55,000 |
| TOTAL STORM SEWERS | | 55,000 | 57,072 | 55,000 | 50,000 | 55,000 | 55,000 |
| WATER RESROUCES | | | | | | | |
| OPERATING EXPENSES | | | | | | | |
| 100-5618-310 | OUTSIDE SERVICES | 25,080 | 22,898 | 30,080 | 30,080 | 30,080 | 30,080 |
| 100-5618-490 | STORM WATER MANAGEMENT PLAN | - | - | - | - | - | - |
| 100-5618-500 | OTHER STORM WATER EXPENSES | - | - | - | - | - | - |
| | TOTAL | 25,080 | 22,898 | 30,080 | 30,080 | 30,080 | 30,080 |
| TOTAL WATER RESROUCES | | 25,080 | 22,898 | 30,080 | 30,080 | 30,080 | 30,080 |
| TOTAL PUBLIC WORKS DEPARTMENT | | 2,682,542 | 2,707,059 | 2,772,615 | 2,730,901 | 2,815,283 | 2,796,349 |



2021 City of Middleton Budget

REFUSE & RECYCLING COLLECTION

| | 2019 | | 2020 | | 2021 | | |
|--|----------------|----------------|----------------|------------------|------------------|--------------------|-----------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| LANDFILL | | | | | | | |
| OPERATING EXPENSES | | | | | | | |
| 100-5363-310 OUTSIDE SERVICES | 93,740 | 93,740 | 93,740 | 93,620 | 93,740 | 93,740 | 93,740 |
| 100-5363-990 LANDFILL | - | - | - | - | - | - | - |
| TOTAL | 93,740 | 93,740 | 93,740 | 93,620 | 93,740 | 93,740 | 93,740 |
| TOTAL LANDFILL | 93,740 | 93,740 | 93,740 | 93,620 | 93,740 | 93,740 | 93,740 |
| REFUSE COLLECTION | | | | | | | |
| OPERATING EXPENSES | | | | | | | |
| 100-5562-310 OUTSIDE SERVICES | 545,000 | 490,033 | 555,000 | 585,000 | 560,000 | 560,000 | 560,000 |
| 100-5562-490 OTHER OPERATING EXPENSES | - | - | - | - | - | - | - |
| TOTAL | 545,000 | 490,033 | 555,000 | 585,000 | 560,000 | 560,000 | 560,000 |
| TOTAL REFUSE COLLECTION | 545,000 | 490,033 | 555,000 | 585,000 | 560,000 | 560,000 | 560,000 |
| RECYCLING COLLECTION | | | | | | | |
| WAGES | | | | | | | |
| 100-5365-110 SALARIES-FULL-TIME | 9,277 | 9,393 | 10,409 | 9,500 | 10,619 | 10,619 | 10,619 |
| 100-5365-135 LONGEVITY | - | - | - | - | 53 | 53 | 53 |
| TOTAL | 9,277 | 9,393 | 10,409 | 9,500 | 10,672 | 10,672 | 10,672 |
| PERSONNEL BENEFITS | | | | | | | |
| 100-5365-190 FRINGE BENEFITS | - | - | - | - | - | - | - |
| 100-5365-193 FICA | 710 | 719 | 796 | 796 | 816 | 816 | 816 |
| TOTAL | 710 | 719 | 796 | 796 | 816 | 816 | 816 |
| OPERATING EXPENSES | | | | | | | |
| 100-5365-210 SUPPLIES | - | 4 | - | - | - | - | - |
| 100-5365-260 ADVERTISING, PRINTING, PUBLISH | - | - | - | - | - | - | - |
| 100-5365-280 COMMUNICATIONS | - | 120 | - | - | - | - | - |
| 100-5365-310 OUTSIDE SERVICES | 275,000 | 246,909 | 284,000 | 297,500 | 289,000 | 289,000 | 289,000 |
| 100-5365-325 REIMBURSEMENT | - | - | - | - | - | - | - |
| 100-5365-440 TRAINING & DEVELOPMENT | - | - | - | - | - | - | - |
| 100-5365-490 OTHER OPERATING EXPENSES | 19,000 | 23,571 | 19,000 | 17,500 | 19,000 | 19,000 | 19,000 |
| TOTAL | 294,000 | 270,604 | 303,000 | 315,000 | 308,000 | 308,000 | 308,000 |
| TOTAL RECYCLING COLLECTION | 303,987 | 280,716 | 314,205 | 325,296 | 319,488 | 319,488 | 319,488 |
| TOTAL REFUSE & RECYCLING COLLECTION | 942,727 | 864,489 | 962,945 | 1,003,916 | 973,228 | 973,228 | 973,228 |



2021 City of Middleton Budget

| TRANSIT | 2019 | | 2020 | | 2021 | | |
|-----------------------------------|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | 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 | 428,484 | 499,582 | 494,582 | 494,582 | 494,582 | 494,582 |
| 100-5355-992 PAYMENT TO MPO | - | - | - | - | - | - | - |
| TOTAL | 424,891 | 428,484 | 499,582 | 494,582 | 494,582 | 494,582 | 494,582 |
| TOTAL TRANSIT | 424,891 | 428,484 | 499,582 | 494,582 | 494,582 | 494,582 | 494,582 |

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2021 City of Middleton Budget

SENIOR CENTER REVENUES

| | 2019 | | 2020 | | 2021 | | |
|--|---------------|----------------|---------------|---------------|---------------------|-----------------------|--------------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| INTERGOVERNMENTAL REVENUE | | | | | | | |
| 100-4373-00 COUNTY AID - SENIOR CITIZENS | 60,581 | 67,796 | 67,973 | 76,467 | 67,973 | 67,973 | 67,973 |
| TOTAL | 60,581 | 67,796 | 67,973 | 76,467 | 67,973 | 67,973 | 67,973 |
| PUBLIC CHARGES FOR SERVICES | | | | | | | |
| 100-4661-00 SENIOR CITIZEN PROGRAM REVENUE | 4,000 | 3,707 | 4,000 | 2,400 | 4,000 | 4,000 | 4,000 |
| 100-4662-00 SR CENTER TRIP REVENUE | 15,000 | 16,574 | 9,000 | 1,000 | 7,000 | 7,000 | 7,000 |
| 100-4663-00 SR. CENTER CLASSES REVENUE | 10,700 | 23,923 | 10,700 | 6,500 | 10,700 | 10,700 | 10,700 |
| 100-4664-00 SENIOR CENTER MISC REVENUE | 4,000 | 2,112 | 4,000 | 600 | 4,000 | 4,000 | 4,000 |
| TOTAL | 33,700 | 46,315 | 27,700 | 10,500 | 25,700 | 25,700 | 25,700 |
| TOTAL SENIOR CENTER REVENUES | 94,281 | 114,111 | 95,673 | 86,967 | 93,673 | 93,673 | 93,673 |



2021 City of Middleton Budget

SENIOR CENTER

| | | 2019 | | 2020 | | 2021 | | |
|----------------------------|--------------------------------|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| WAGES | | | | | | | | |
| 100-5516-110 | SALARIES-FULL-TIME | 214,176 | 217,197 | 206,633 | 206,633 | 211,090 | 211,090 | 212,549 |
| 100-5516-111 | PART-TIME PERM. | 91,481 | 96,384 | 100,071 | 100,071 | 100,905 | 100,905 | 101,740 |
| 100-5516-117 | OVERTIME | - | 157 | - | - | - | - | - |
| 100-5516-118 | WAGE REIMBURSEMENT | (7,280) | - | - | - | - | - | - |
| 100-5516-120 | WAGES | - | - | - | - | - | - | - |
| 100-5516-135 | LONGEVITY | 6,990 | 8,100 | 4,494 | 4,494 | 5,024 | 5,024 | 5,024 |
| | TOTAL | 305,367 | 321,838 | 311,198 | 311,198 | 317,019 | 317,019 | 319,313 |
| PERSONNEL BENEFITS | | | | | | | | |
| 100-5516-192 | RETIREMENT | 20,358 | 18,354 | 14,115 | 14,115 | 16,392 | 16,392 | 16,547 |
| 100-5516-193 | FICA | 23,918 | 23,628 | 23,805 | 23,805 | 24,252 | 24,252 | 24,428 |
| 100-5516-194 | HEALTH INSURANCE | 49,064 | 43,275 | 54,635 | 54,635 | 55,511 | 47,196 | 47,196 |
| 100-5516-195 | DENTAL INSURANCE | 6,411 | 6,411 | 7,554 | 7,554 | 7,000 | 7,000 | 6,219 |
| | TOTAL | 99,751 | 91,669 | 100,109 | 100,109 | 103,156 | 94,840 | 94,390 |
| OPERATING EXPENSES | | | | | | | | |
| 100-5516-210 | OFFICE SUPPLIES | 6,349 | 5,422 | 6,349 | 5,000 | 6,349 | 6,349 | 6,349 |
| 100-5516-250 | POSTAGE | 5,732 | 6,206 | 6,232 | 6,232 | 6,232 | 6,232 | 6,232 |
| 100-5516-260 | ADVERTISING, PRINTING, PUBLISH | 5,200 | 3,856 | 5,200 | 4,500 | 4,700 | 4,700 | 4,700 |
| 100-5516-280 | COMMUNICATIONS | 2,450 | 2,721 | 2,950 | 2,950 | 2,950 | 2,950 | 2,950 |
| 100-5516-310 | TRIPS | 15,000 | 21,570 | 9,000 | 5,783 | 7,000 | 7,000 | 7,000 |
| 100-5516-320 | PROGRAMS | 3,855 | 5,813 | 4,855 | 2,000 | 4,855 | 4,855 | 4,855 |
| 100-5516-330 | CLASSES | 6,500 | 17,017 | 6,500 | 5,000 | 6,500 | 6,500 | 6,500 |
| 100-5516-335 | VOLUNTEER EXPENSES | 1,815 | 2,651 | 1,815 | 1,000 | 2,415 | 2,415 | 2,415 |
| 100-5516-340 | BUILDINGS & GROUNDS MAINT | 18,670 | 18,111 | 18,670 | 38,578 | 18,670 | 18,670 | 18,670 |
| 100-5516-410 | EQUIPMENT MAINTENANCE | 6,000 | 5,309 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 100-5516-440 | TRAINING & DEVELOPMENT | 1,986 | 350 | 1,986 | 600 | 1,500 | 1,500 | 1,500 |
| 100-5516-450 | MILEAGE | 942 | 645 | 942 | 942 | 942 | 942 | 942 |
| 100-5516-470 | UTILITIES | 24,900 | 18,387 | 22,400 | 20,000 | 22,400 | 22,400 | 22,400 |
| 100-5516-480 | DINING CENTER EXPENSES | 3,200 | 8,267 | 4,700 | 3,000 | 4,700 | 4,700 | 4,700 |
| 100-5516-490 | OTHER OPERATING EXPENSES | 1,464 | 1,916 | 2,964 | 2,964 | 2,964 | 2,964 | 2,964 |
| | TOTAL | 104,063 | 118,240 | 100,563 | 104,549 | 98,177 | 98,177 | 98,177 |
| TOTAL SENIOR CENTER | | 509,181 | 531,747 | 511,870 | 515,856 | 518,352 | 510,036 | 511,880 |



2021 City of Middleton Budget

| RECREATION REVENUE | | 2019 | | 2020 | | 2021 | | |
|--|-------------------------------|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| AQUATIC CENTER REVENUE | | | | | | | | |
| 100-4673-03 | AQUATIC PROGRAM REVENUE | 70,000 | 84,679 | 82,000 | 32,000 | 82,000 | 82,000 | 82,000 |
| 100-4673-04 | SWIMPOOL | - | 0 | - | - | - | - | - |
| 100-4673-05 | DAILY AQUATIC ADMISSIONS | 90,000 | 93,338 | 90,000 | 75,000 | 90,000 | 90,000 | 90,000 |
| 100-4673-06 | AQUATIC CONCESSION REVENUE | 31,248 | 28,217 | 30,000 | - | 30,000 | 30,000 | 30,000 |
| 100-4673-07 | POOL RESERVATIONS | - | - | - | - | - | - | - |
| 100-4673-08 | AQUATIC MEMBERSHIPS | 35,000 | 24,753 | 35,000 | - | 35,000 | 35,000 | 35,000 |
| | TOTAL | 226,248 | 230,987 | 237,000 | 107,000 | 237,000 | 237,000 | 237,000 |
| SUMMER RECREATION REVENUE | | | | | | | | |
| 100-4674-01 | SUMMER RECREATION | 117,015 | 103,539 | 117,015 | 50,000 | 117,015 | 117,015 | 117,015 |
| | TOTAL | 117,015 | 103,539 | 117,015 | 50,000 | 117,015 | 117,015 | 117,015 |
| FALL-WINTER-SPRING RECREATION REVENUE | | | | | | | | |
| 100-4674-02 | FALL-WINTER-SPRING RECREATION | - | 42,264 | - | - | - | - | - |
| 100-4674-03 | SPONSORSHIP & FUNDRAISERS | 1,200 | 600 | 1,200 | 275 | 1,200 | 1,200 | 1,200 |
| 100-4674-04 | EVENT/TRIP REVENUE | - | - | - | - | - | - | - |
| | TOTAL | 1,200 | 42,864 | 1,200 | 275 | 1,200 | 1,200 | 1,200 |
| PARK AND FACILITIES RESERVATIONS | | | | | | | | |
| 100-4471-00 | COURT AND FIELD RESERVATIONS | 5,000 | 11,910 | 5,000 | 6,000 | 5,000 | 5,000 | 5,000 |
| 100-4472-00 | PARK SHELTER RESERVATIONS | 28,000 | 30,298 | 23,000 | - | 23,000 | 23,000 | 23,000 |
| | TOTAL | 33,000 | 42,208 | 28,000 | 6,000 | 28,000 | 28,000 | 28,000 |
| HUBBARD ACTIVITY CENTER | | | | | | | | |
| 100-4674-05 | HUBBARD ART CENTER PROGRAM R | 60,000 | 70,501 | 60,000 | 32,000 | 60,000 | 60,000 | 60,000 |
| | TOTAL | 60,000 | 70,501 | 60,000 | 32,000 | 60,000 | 60,000 | 60,000 |
| TOTAL RECREATION REVENUE | | 437,463 | 490,098 | 443,215 | 195,275 | 443,215 | 443,215 | 443,215 |



2021 City of Middleton Budget

RECREATION

| | | 2019 | | 2020 | | 2021 | | |
|--|-------------------------------|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| RECREATION ADMINISTRATION | | | | | | | | |
| WAGES | | | | | | | | |
| 100-5530-110 | SALARIES-FULL-TIME | 170,987 | 174,320 | 188,871 | 188,871 | 192,643 | 192,643 | 197,270 |
| 100-5530-135 | LONGEVITY | 2,413 | 1,398 | 1,479 | 1,479 | 1,509 | 1,509 | 1,509 |
| | TOTAL | 173,400 | 175,719 | 190,350 | 190,350 | 194,152 | 194,152 | 198,779 |
| PERSONNEL BENEFITS | | | | | | | | |
| 100-5530-192 | RETIREMENT | 11,318 | 9,203 | 12,845 | 12,845 | 13,105 | 13,105 | 13,417 |
| 100-5530-193 | FICA | 13,262 | 13,100 | 14,557 | 14,557 | 14,853 | 14,853 | 15,206 |
| 100-5530-194 | HEALTH INSURANCE | 21,422 | 20,038 | 22,579 | 22,579 | 41,457 | 40,353 | 40,353 |
| 100-5530-195 | DENTAL INSURANCE | 5,233 | 5,233 | 5,233 | 5,233 | 5,822 | 5,822 | 5,648 |
| | TOTAL | 51,235 | 47,574 | 55,214 | 55,214 | 75,237 | 74,133 | 74,624 |
| OPERATING EXPENSES | | | | | | | | |
| 100-5530-210 | OFFICE SUPPLIES | 2,000 | 1,272 | 2,000 | 1,200 | 2,000 | 2,000 | 2,000 |
| 100-5530-220 | SUPPLIES/MATERIALS (REC DESK) | 3,100 | 3,179 | 3,100 | 3,250 | 3,250 | 3,250 | 3,250 |
| 100-5530-260 | ADVERTISING & PRINTING | 25,000 | 32,802 | 25,000 | 13,063 | 20,000 | 20,000 | 20,000 |
| 100-5530-280 | COMMUNICATIONS | 985 | 942 | 985 | 985 | 985 | 985 | 985 |
| 100-5530-440 | TRAINING & DEVELOPMENT | 3,000 | 2,827 | 3,000 | 2,000 | 3,000 | 3,000 | 3,000 |
| 100-5530-470 | UTILITIES | - | - | - | - | - | - | - |
| | TOTAL | 34,085 | 41,021 | 34,085 | 20,498 | 29,235 | 29,235 | 29,235 |
| TOTAL RECREATION ADMINISTRATION | | 258,720 | 264,314 | 279,649 | 266,062 | 298,624 | 297,520 | 302,638 |
| RECREATION | | | | | | | | |
| WAGES | | | | | | | | |
| 100-5531-114 | SEASONAL | 50,000 | 57,863 | 60,000 | 40,000 | 60,000 | 60,000 | 60,000 |
| | TOTAL | 50,000 | 57,863 | 60,000 | 40,000 | 60,000 | 60,000 | 60,000 |
| PERSONNEL BENEFITS | | | | | | | | |
| 100-5531-193 | FICA | 3,826 | 4,433 | 4,590 | 3,060 | 4,590 | 4,590 | 4,590 |
| | TOTAL | 3,826 | 4,433 | 4,590 | 3,060 | 4,590 | 4,590 | 4,590 |
| OPERATING EXPENSES | | | | | | | | |
| 100-5531-220 | SUPPLIES & MATERIALS | 14,000 | 27,827 | 19,000 | 13,000 | 19,000 | 19,000 | 19,000 |
| 100-5531-310 | OUTSIDE SERVICES | 11,000 | 13,234 | 11,000 | 6,500 | 11,000 | 11,000 | 11,000 |
| 100-5531-480 | SCHOOL FACILITY RENTALS | 2,000 | 101 | 1,000 | - | 1,000 | 1,000 | 1,000 |
| 100-5531-500 | EVENT/TRIP EXPENDITURES | - | - | - | - | - | - | - |
| | TOTAL | 27,000 | 41,162 | 31,000 | 19,500 | 31,000 | 31,000 | 31,000 |
| TOTAL RECREATION | | 80,826 | 103,458 | 95,590 | 62,560 | 95,590 | 95,590 | 95,590 |



2021 City of Middleton Budget

RECREATION

| | 2019 | | 2020 | | 2021 | | | |
|------------------------------------|----------------------------|----------------|----------------|----------------|------------------|--------------------|-----------------|----------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET | |
| | | | | | | | | |
| AQUATIC CENTER | | | | | | | | |
| WAGES | | | | | | | | |
| 100-5542-114 | SEASONAL | 105,000 | 105,379 | 115,000 | 90,000 | 115,000 | 115,000 | 115,000 |
| 100-5543-114 | SEASONAL: CONCESSIONS | 28,000 | 26,835 | 35,000 | 28,000 | 35,000 | 35,000 | 35,000 |
| 100-5544-114 | SEASONAL: SWIM INSTRUCTORS | 28,000 | 33,646 | 35,000 | 25,000 | 35,000 | 35,000 | 35,000 |
| | TOTAL | 161,000 | 165,860 | 185,000 | 143,000 | 185,000 | 185,000 | 185,000 |
| PERSONNEL BENEFITS | | | | | | | | |
| 100-5542-189 | WORK PERM. REIMBURSEMENTS | 200 | 190 | 200 | 200 | 200 | 200 | 200 |
| 100-5542-193 | FICA | 8,032 | 8,062 | 8,798 | 6,700 | 8,798 | 8,798 | 8,798 |
| 100-5543-193 | FICA: CONCESSIONS | 2,142 | 2,054 | 2,678 | 2,326 | 2,678 | 2,678 | 2,678 |
| 100-5544-193 | FICA: SWIM INSTRUCTORS | 2,066 | 2,574 | 2,678 | 2,000 | 2,678 | 2,678 | 2,678 |
| | TOTAL | 12,440 | 12,879 | 14,354 | 11,226 | 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 | - | - | - | - | - | - | - |
| 100-5542-220 | SUPPLIES & MATERIALS | 9,810 | 9,793 | 9,810 | 9,800 | 9,810 | 9,810 | 9,810 |
| 100-5542-221 | CONCESSION MERCHANDISE | 16,500 | 14,112 | 16,500 | - | 16,500 | 16,500 | 16,500 |
| 100-5542-310 | OUTSIDE SERVICES | 25,000 | 20,029 | 25,000 | 20,000 | 25,000 | 25,000 | 25,000 |
| 100-5542-410 | REPAIR & MAINTENANCE | 40,000 | 30,669 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 100-5542-440 | TRAINING & DEVELOPMENT | 2,000 | 509 | 2,000 | 1,064 | 2,000 | 2,000 | 2,000 |
| 100-5542-470 | UTILITIES | 35,000 | 32,229 | 35,000 | 25,000 | 35,000 | 35,000 | 35,000 |
| 100-5542-500 | EVENT/TRIP EXPENDITURES | 500 | 439 | 500 | - | 500 | 500 | 500 |
| | TOTAL | 130,106 | 107,780 | 115,106 | 82,160 | 115,106 | 115,106 | 115,106 |
| TOTAL AQUATIC CENTER | | 303,546 | 286,519 | 314,460 | 236,386 | 314,460 | 314,460 | 314,460 |
| TOTAL RECREATION DEPARTMENT | | 643,092 | 654,411 | 689,699 | 565,008 | 708,674 | 707,570 | 712,688 |



2021 City of Middleton Budget

HUBBARD ACTIVITY CENTER

| | | 2019 | | 2020 | | 2021 | | |
|--------------------------------------|----------------------|---------------|---------------|---------------|---------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| WAGES | | | | | | | | |
| 100-5533-120 | WAGES | 7,500 | 9,669 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| | TOTAL | 7,500 | 9,669 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| PERSONNEL BENEFITS | | | | | | | | |
| 100-5533-193 | FICA | 575 | 740 | 688 | 688 | 689 | 689 | 689 |
| | TOTAL | 575 | 740 | 688 | 688 | 689 | 689 | 689 |
| OPERATING EXPENSES | | | | | | | | |
| 100-5533-220 | SUPPLIES & MATERIALS | 3,200 | 1,738 | 3,200 | 2,000 | 3,200 | 3,200 | 3,200 |
| 100-5533-310 | OUTSIDE SERVICES | 30,000 | 36,943 | 30,000 | 20,000 | 30,000 | 30,000 | 30,000 |
| 100-5533-480 | RENT PAYMT TO CDA | 8,000 | 7,945 | 8,000 | 4,500 | 8,000 | 8,000 | 8,000 |
| 100-5533-491 | JANITORIAL SERVICES | - | 1,200 | 1,200 | 600 | 1,200 | 1,200 | 1,200 |
| | TOTAL | 41,200 | 47,825 | 42,400 | 27,100 | 42,400 | 42,400 | 42,400 |
| TOTAL HUBBARD ACTIVITY CENTER | | 49,275 | 58,234 | 52,088 | 36,788 | 52,089 | 52,089 | 52,089 |



2021 City of Middleton Budget

PUBLIC LANDS

| | | 2019 | | 2020 | | 2021 | | |
|---------------------------|-------------------------------|------------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| WAGES | | | | | | | | |
| 100-5520-110 | SALARIES-FULL-TIME | 450,139 | 416,659 | 431,358 | 410,000 | 355,099 | 355,099 | 357,318 |
| 100-5520-117 | OVERTIME | 3,153 | 3,450 | 3,216 | 4,028 | 3,216 | 3,216 | 3,216 |
| 100-5520-120 | LTE'S | 120,590 | 82,986 | 120,590 | 80,000 | 120,590 | 120,590 | 120,590 |
| | TOTAL | 573,882 | 503,096 | 555,164 | 494,028 | 478,905 | 478,905 | 481,124 |
| PERSONNEL BENEFITS | | | | | | | | |
| 100-5520-135 | LONGEVITY | 12,857 | 12,943 | 9,644 | 9,644 | 4,387 | 4,387 | 4,387 |
| 100-5520-192 | RETIREMENT | 30,121 | 28,524 | 29,982 | 29,982 | 24,483 | 24,483 | 24,633 |
| 100-5520-193 | FICA | 44,406 | 38,722 | 43,204 | 40,000 | 36,972 | 36,972 | 37,141 |
| 100-5520-194 | HEALTH INSURANCE | 91,212 | 42,092 | 54,635 | 54,635 | 51,645 | 50,265 | 50,265 |
| 100-5520-195 | DENTAL INSURANCE | 8,667 | 8,927 | 6,900 | 6,900 | 8,144 | 8,144 | 7,899 |
| | TOTAL | 187,263 | 131,208 | 144,365 | 141,161 | 125,631 | 124,251 | 124,325 |
| OPERATING EXPENSES | | | | | | | | |
| 100-5520-220 | SUPPLIES & MATERIALS | 43,880 | 46,365 | 43,880 | 43,880 | 43,880 | 43,880 | 43,880 |
| 100-5520-221 | SUPPLIES & MATERIALS (PPE) | 1,880 | 32 | 1,880 | 1,880 | 1,880 | 1,880 | 1,880 |
| 100-5520-222 | SUPPLIES & MATERIALS (FALL Z) | 10,000 | 9,295 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 100-5520-280 | COMMUNICATIONS | 3,500 | 4,232 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 100-5520-310 | OUTSIDE SERVICES | 1,000 | 712 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 100-5520-410 | EQUIPMENT MAINTENANCE | 59,759 | 70,581 | 59,759 | 59,759 | 59,759 | 59,759 | 59,759 |
| 100-5520-420 | MOTOR FUEL & LUBE | 23,066 | 25,591 | 23,066 | 23,066 | 23,066 | 23,066 | 23,066 |
| 100-5520-440 | TRAINING | 3,500 | 3,703 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 100-5520-470 | UTILITIES | 27,395 | 37,183 | 27,395 | 27,395 | 27,395 | 27,395 | 27,395 |
| 100-5520-480 | TREE PLANTING & REMOVAL | - | - | - | - | - | - | - |
| 100-5520-490 | OTHER OPERATING EXPENSES | 51,680 | 45,536 | 51,680 | 47,000 | 51,680 | 51,680 | 51,680 |
| 100-5520-491 | JANITORIAL SERVICES | 11,000 | 11,040 | 15,000 | 10,000 | 15,000 | 15,000 | 15,000 |
| 100-5520-492 | WATER SERVICES | 30,000 | 29,016 | 26,000 | 15,000 | 26,000 | 26,000 | 26,000 |
| 100-5520-800 | CAPITAL OUTLAY | 1,793 | - | 1,793 | 1,793 | 1,793 | 1,793 | 1,793 |
| | TOTAL | 268,453 | 283,286 | 268,453 | 247,773 | 268,453 | 268,453 | 268,453 |
| TOTAL PUBLIC LANDS | | 1,029,598 | 917,589 | 967,982 | 882,962 | 872,989 | 871,609 | 873,902 |

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2021 City of Middleton Budget

FORESTRY

| | | 2019 | | 2020 | | 2021 | | |
|---------------------------|------------------------------|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| WAGES | | | | | | | | |
| 100-5611-110 | SALARIES-FULL-TIME | 74,228 | 74,519 | 76,527 | 76,527 | 52,414 | 52,414 | 52,414 |
| 100-5611-135 | LONGEVITY | 2,227 | 1,485 | 2,312 | 2,312 | 311 | 311 | 311 |
| | TOTAL | 76,455 | 76,003 | 78,839 | 78,839 | 52,725 | 52,725 | 52,725 |
| PERSONNEL BENEFITS | | | | | | | | |
| 100-5611-192 | RETIREMENT | 5,008 | 4,957 | 5,319 | 5,319 | 1,448 | 1,448 | 1,448 |
| 100-5611-193 | FICA | 5,849 | 5,618 | 6,028 | 6,028 | 1,641 | 1,641 | 1,641 |
| 100-5611-194 | HEALTH INSURANCE | 15,202 | 15,161 | 16,028 | 16,028 | 12,911 | 12,566 | 12,566 |
| 100-5611-195 | DENTAL INSURANCE | 2,322 | 2,322 | 2,322 | 2,322 | 1,170 | 1,170 | 1,134 |
| 100-5611-199 | EMPLOYEE HEALTH CONTRIB.(1%) | - | - | - | - | - | - | - |
| | TOTAL | 28,381 | 28,057 | 29,697 | 29,697 | 17,170 | 16,825 | 16,789 |
| OPERATING EXPENSES | | | | | | | | |
| 100-5611-220 | SUPPLIES & MATERIALS | 12,375 | 12,353 | 12,375 | 12,375 | 12,375 | 12,375 | 12,375 |
| 100-5611-310 | OUTSIDE SERVICES | 64,000 | 64,019 | 71,500 | 71,500 | 71,500 | 71,500 | 71,500 |
| 100-5611-320 | OUTSIDE PRUNING SERVICES | 95,000 | 38,995 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 |
| 100-5611-490 | OTHER OPERATING EXPENSES | 7,727 | 3,996 | 7,727 | 7,727 | 7,727 | 7,727 | 7,727 |
| | TOTAL | 179,102 | 119,363 | 186,602 | 186,602 | 186,602 | 186,602 | 186,602 |
| TOTAL FORESTRY | | 283,938 | 223,424 | 295,138 | 295,138 | 256,497 | 256,152 | 256,116 |



2021 City of Middleton Budget

LAND CONSERVANCY OPERATIONS

| | | 2019 | | 2020 | | 2021 | | |
|--|------------------------------|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| WAGES | | | | | | | | |
| 100-5620-110 | SALARIES-FULL-TIME | | | | | 91,442 | 91,442 | 91,442 |
| 100-5620-120 | LTE'S | 2,227 | 1,485 | 2,312 | | - | - | - |
| 100-5620-135 | LONGEVITY | - | - | - | - | 1,482 | 1,482 | 1,482 |
| | TOTAL | 2,227 | 1,485 | 2,312 | - | 92,924 | 92,924 | 92,924 |
| PERSONNEL BENEFITS | | | | | | | | |
| 100-5620-192 | RETIREMENT | - | - | - | - | 4,146 | 4,146 | 4,146 |
| 100-5620-193 | FICA | - | - | - | - | 4,699 | 4,699 | 4,699 |
| 100-5620-194 | HEALTH INSURANCE | - | - | - | - | 21,519 | 20,944 | 20,944 |
| 100-5620-195 | DENTAL INSURANCE | - | - | - | - | 2,331 | 2,331 | 2,260 |
| 100-5620-199 | EMPLOYEE HEALTH CONTRIB.(1%) | - | - | - | - | - | - | - |
| | TOTAL | - | - | - | - | 32,695 | 32,120 | 32,049 |
| OPERATING EXPENSES | | | | | | | | |
| 100-5620-220 | POND RESTORATION EXPENSES | 9,540 | 7,166 | 9,540 | 9,540 | 9,540 | 9,540 | 9,540 |
| 100-5620-221 | CREEK MAINTENANCE | 10,500 | 8,191 | 10,500 | 10,500 | 10,500 | 10,500 | 10,500 |
| 100-5620-223 | TRAIL MAINTENANCE EXPENSES | 21,144 | 12,184 | 21,144 | 21,144 | 21,144 | 21,144 | 21,144 |
| 100-5620-224 | GRANT MATCH | 5,000 | - | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 100-5620-225 | DEER MANAGEMENT GRANT | 5,000 | - | - | - | - | - | - |
| 100-5620-480 | INVASIVE SPECIES CONTROL | 65,000 | 56,875 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| 100-5620-490 | OTHER OPERATING EXPENSES | 28,400 | 28,947 | 28,400 | 28,400 | 28,400 | 28,400 | 28,400 |
| 100-5620-990 | CONSERVANCY LAND COMMISSION | - | - | - | - | - | - | - |
| | TOTAL | 144,584 | 114,074 | 139,584 | 139,584 | 139,584 | 139,584 | 139,584 |
| TOTAL LAND CONSERVANCY OPERATIONS | | 146,811 | 115,559 | 141,896 | 139,584 | 265,203 | 264,628 | 264,557 |



2021 City of Middleton Budget

PLANNING REVENUES

| | 2019 | | 2020 | | 2021 | | |
|-------------------------------------|---------------|---------------|---------------|---------------|------------------|--------------------|-----------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| LICENSES & PERMITS | | | | | | | |
| 100-4440-00 ZONING BOARD OF APPEALS | 2,000 | 1,800 | 2,000 | 1,800 | 2,000 | 2,000 | 2,000 |
| TOTAL | 2,000 | 1,800 | 2,000 | 1,800 | 2,000 | 2,000 | 2,000 |
| PUBLIC CHARGES FOR SERVICES | | | | | | | |
| 100-4684-00 PLAN COMMISION CHARGES | 12,000 | 9,231 | 12,000 | 11,200 | 12,000 | 12,000 | 12,000 |
| TOTAL | 12,000 | 9,231 | 12,000 | 11,200 | 12,000 | 12,000 | 12,000 |
| MISCELLANEOUS REVENUES | | | | | | | |
| 100-4845-00 ZONING PERMIT FEES | 18,000 | 21,939 | 18,000 | 19,000 | 18,000 | 18,000 | 18,000 |
| 100-4845-01 ZONING LETTER | 600 | 680 | 600 | 600 | 600 | 600 | 600 |
| TOTAL | 18,600 | 22,619 | 18,600 | 19,600 | 18,600 | 18,600 | 18,600 |
| TOTAL PLANNING REVENUES | 32,600 | 33,650 | 32,600 | 32,600 | 32,600 | 32,600 | 32,600 |



2021 City of Middleton Budget

PLANNING

| | | 2019 | | 2020 | | 2021 | | |
|---------------------------|--------------------------|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| WAGES | | | | | | | | |
| 100-5631-110 | SALARIES-FULL-TIME | 253,487 | 260,708 | 282,364 | 282,364 | 288,011 | 288,011 | 306,186 |
| 100-5631-111 | INTERN | 8,480 | 8,073 | 8,480 | - | 8,480 | 8,480 | 8,480 |
| 100-5631-112 | PART-TIME WAGES | 33,107 | - | - | - | - | - | - |
| 100-5631-118 | WAGE REIMBURSEMENTS | - | - | - | - | - | - | - |
| | TOTAL | 295,074 | 268,780 | 290,844 | 282,364 | 296,491 | 296,491 | 314,666 |
| PERSONNEL BENEFITS | | | | | | | | |
| 100-5631-135 | LONGEVITY | 12,040 | 13,387 | 6,795 | 6,795 | 6,931 | 6,931 | 6,931 |
| 100-5631-192 | RETIREMENT | 22,185 | 17,471 | 19,518 | 19,518 | 19,909 | 19,909 | 21,136 |
| 100-5631-193 | FICA | 23,798 | 20,576 | 22,769 | 22,769 | 23,212 | 23,212 | 24,602 |
| 100-5631-194 | HEALTH INSURANCE | 45,606 | 40,633 | 64,112 | 41,457 | 41,457 | 40,353 | 40,353 |
| 100-5631-195 | DENTAL INSURANCE | 5,132 | 4,739 | 8,597 | 4,543 | 4,543 | 4,543 | 4,407 |
| 100-5631-199 | EMPLOYEE HEALTH CONTRIB. | - | - | - | - | - | - | - |
| | TOTAL | 108,761 | 96,807 | 121,791 | 95,082 | 96,052 | 94,948 | 97,429 |
| OPERATING EXPENSES | | | | | | | | |
| 100-5631-210 | OFFICE SUPPLIES | 2,300 | 3,613 | 2,300 | 500 | 2,300 | 2,300 | 2,300 |
| 100-5631-260 | ADVERTISING & PRINTING | 3,950 | 4,918 | 3,950 | 2,500 | 3,950 | 3,950 | 3,950 |
| 100-5631-280 | COMMUNICATIONS | - | - | - | - | - | - | - |
| 100-5631-310 | OUTSIDE SERVICES | 3,000 | 804 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 100-5631-320 | PROFESSIONAL SERVICES | 500 | 504 | 500 | - | 500 | 500 | 500 |
| 100-5631-440 | TRAINING | 6,000 | 5,065 | 6,000 | 1,500 | 6,000 | 6,000 | 6,000 |
| 100-5631-490 | OTHER OPERATING EXPENSES | 500 | 330 | 500 | 500 | 500 | 500 | 500 |
| | TOTAL | 16,250 | 15,232 | 16,250 | 8,000 | 16,250 | 16,250 | 16,250 |
| TOTAL PLANNING | | 420,085 | 380,820 | 428,885 | 385,446 | 408,793 | 407,689 | 428,345 |



2021 City of Middleton Budget

OTHER GENERAL FUND OPERATING BUDGETS

| | 2019 | | 2020 | | 2021 | | |
|---|----------------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| | LEGAL COUNSEL | | | | | | |
| OPERATING EXPENSES | | | | | | | |
| 100-5130-990 CITY ATTORNEY | 220,000 | 268,787 | 226,000 | 226,000 | 231,000 | 231,000 | 231,000 |
| 100-5131-990 LEGAL COUNSEL - PERSONNEL | 5,000 | - | 5,000 | 5,000 | 10,000 | 10,000 | 10,000 |
| 100-5131-991 LEGAL COUNSEL - STORMWATER | 1,000 | - | 1,000 | - | - | - | - |
| TOTAL | 226,000 | 268,787 | 232,000 | 231,000 | 241,000 | 241,000 | 241,000 |
| TOTAL LEGAL COUNSEL | 226,000 | 268,787 | 232,000 | 231,000 | 241,000 | 241,000 | 241,000 |
| GENERAL PERSONNEL BENEFITS | | | | | | | |
| OPERATING EXPENSES | | | | | | | |
| 100-5190-991 INCOME CONTINUATION INSURANCE | - | - | - | - | - | - | - |
| 100-5190-992 VISION CARE | - | 350 | - | - | - | - | - |
| 100-5190-995 HEALTH FRINGE BENEFITS | - | - | - | - | - | - | - |
| 100-5196-990 GROUP LIFE INSURANCE | 25,000 | 20,519 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| TOTAL | 25,000 | 20,869 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| TOTAL GENERAL PERSONNEL BENEFITS | 25,000 | 20,869 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| RISK MANAGEMENT | | | | | | | |
| OPERATING EXPENSES | | | | | | | |
| 100-5194-990 PROPERTY & LIABILITY INSURANCE | 355,000 | 355,000 | 355,000 | 355,000 | 380,000 | 340,000 | 340,000 |
| TOTAL | 355,000 | 355,000 | 355,000 | 355,000 | 380,000 | 340,000 | 340,000 |
| TOTAL RISK MANAGEMENT | 355,000 | 355,000 | 355,000 | 355,000 | 380,000 | 340,000 | 340,000 |



2021 City of Middleton Budget

OTHER GENERAL FUND OPERATING BUDGETS

| | 2019 | | 2020 | | 2021 | | |
|---|-------------------------|------------------|----------------|------------------|------------------|--------------------|-----------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| | NON-DEPARTMENTAL | | | | | | |
| OPERATING EXPENSES | | | | | | | |
| 100-5810-220 SUPPLIES & MATERIALS | - | 363 | - | 1,000 | - | - | - |
| 100-5810-260 GENERAL ADVERTISING & PRINTING | - | 8 | - | 10 | - | - | - |
| 100-5810-320 PROFESSIONAL SERVICES | - | - | - | - | - | - | - |
| 100-5810-422 FUEL | - | 362 | - | 500 | - | - | - |
| 100-5810-500 FLOOD EXPENSES DPW - SUPPLIES | - | 8,415 | - | - | - | - | - |
| 100-5810-501 FLOOD EXPENSES DPW - SERVICES | - | 118,162 | - | 5,000 | - | - | - |
| 100-5810-502 FLOOD EXPENSES PL- SUPPLIES | - | 37 | - | - | - | - | - |
| 100-5810-503 FLOOD EXPENSES PL- SERVICES | - | 180,744 | - | 4,000 | - | - | - |
| 100-5810-504 FLOOD EXPENSES IT- EQUIPMENT | - | - | - | - | - | - | - |
| 100-5810-505 FLOOD EXPENSES IT- SERVICES | - | - | - | - | - | - | - |
| 100-5810-890 MANUFACTURING ASSMT FEE | 9,000 | 8,794 | 9,000 | - | 9,000 | 9,000 | 9,000 |
| 100-5810-990 MISC. EXPENSES | 42,850 | 46,118 | 43,350 | 223,350 | 43,350 | 43,350 | 52,521 |
| 100-5810-992 BANK FEES | - | 6,126 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 100-5810-998 SICK ACCRUAL ACTIVITY | 210,000 | - | 210,000 | 280,000 | 210,000 | 210,000 | 210,000 |
| TOTAL | 261,850 | 369,131 | 268,350 | 519,860 | 268,350 | 268,350 | 277,521 |
| TOTAL NON-DEPARTMENTAL | 261,850 | 369,131 | 268,350 | 519,860 | 268,350 | 268,350 | 277,521 |
| MISCELLANEOUS EXPENSES | | | | | | | |
| OPERATING EXPENSES | | | | | | | |
| 100-5191-990 TAX WRITE OFFS | 10,080 | 11,727 | 10,080 | 10,080 | 10,080 | 10,080 | 10,080 |
| 100-5246-990 WEIGHTS & MEASURES | 4,400 | 4,400 | 4,400 | 4,400 | 4,400 | 4,400 | 4,400 |
| TOTAL | 14,480 | 16,127 | 14,480 | 14,480 | 14,480 | 14,480 | 14,480 |
| TOTAL MISCELLANEOUS EXPENSES | 14,480 | 16,127 | 14,480 | 14,480 | 14,480 | 14,480 | 14,480 |
| TOTAL OTHER OPERATING BUDGETS | 882,330 | 1,029,914 | 894,830 | 1,145,340 | 928,830 | 888,830 | 898,001 |



2021 City of Middleton Budget

TRANSFERS AND CONTINGENCY

| | 2019 | | 2020 | | 2021 | | |
|--|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|
| | 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 | 1,307,784 | 1,307,784 | 1,362,943 | 1,362,943 | 1,362,943 | 1,362,943 | 1,362,943 |
| 100-5923-993 TRANS TO YOUTH CTR FD 214 | 88,700 | 88,700 | 98,240 | 98,240 | 101,326 | 92,682 | 94,521 |
| 100-5923-996 TRANS TO FD 412 PW CAPITAL | - | - | - | - | - | - | - |
| 100-5923-997 TRANS TO FD 416 OTHER CAPITAL | - | - | - | - | - | - | 500,000 |
| TOTAL | 1,396,484 | 1,396,484 | 1,461,183 | 1,461,183 | 1,464,269 | 1,455,625 | 1,957,464 |
| TOTAL TRANSFERS | 1,396,484 | 1,396,484 | 1,461,183 | 1,461,183 | 1,464,269 | 1,455,625 | 1,957,464 |
| CONTINGENCY | | | | | | | |
| OPERATING EXPENSES | | | | | | | |
| 100-7050-997 EMERGENCY CONTINGENCY | 500,000 | - | 500,000 | - | 500,000 | 500,000 | 500,000 |
| 100-7050-998 PERSONNEL CONTINGENCY | 24,732 | - | 38,846 | 38,846 | - | 50,000 | 1,652 |
| 100-7050-999 RESERVE FOR CONTINGENCIES | 41,688 | - | 100,000 | - | 100,000 | 50,000 | 50,000 |
| TOTAL | 566,420 | - | 638,846 | 38,846 | 600,000 | 600,000 | 551,652 |
| TOTAL CONTINGENCY | 566,420 | - | 638,846 | 38,846 | 600,000 | 600,000 | 551,652 |
| TOTAL TRANSFERS AND CONTINGENCY | 1,962,904 | 1,396,484 | 2,100,029 | 1,500,029 | 2,064,269 | 2,055,625 | 2,509,116 |

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2021 City of Middleton Budget

| TOURISM REVENUES | | 2019 | | 2020 | | 2021 | | |
|-------------------------------|----------|------------------|------------------|------------------|----------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| TAXES | | | | | | | | |
| 201-4121-00 | ROOM TAX | <u>1,600,000</u> | <u>1,390,443</u> | <u>1,575,000</u> | <u>455,342</u> | <u>943,386</u> | <u>943,386</u> | <u>943,386</u> |
| | TOTAL | 1,600,000 | 1,390,443 | 1,575,000 | 455,342 | 943,386 | 943,386 | 943,386 |
| TOTAL TOURISM REVENUES | | 1,600,000 | 1,401,367 | 1,575,000 | 455,342 | 943,386 | 943,386 | 943,386 |



2021 City of Middleton Budget

TOURISM EXPENDITURES

| | | 2019 | | 2020 | | 2021 | | |
|-------------------------------------|---------------------------|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| TOURISM ADMINISTRATION | | | | | | | | |
| WAGES | | | | | | | | |
| 201-5545-110 | SALARIES-FULL-TIME | 158,517 | 144,522 | 173,431 | 182,759 | 186,415 | 186,415 | 187,537 |
| 201-5545-111 | INTERN | - | - | - | - | - | - | - |
| 201-5545-135 | LONGEVITY | 2,086 | 712 | 726 | 726 | 741 | 741 | 741 |
| | TOTAL | 160,603 | 145,234 | 174,157 | 183,485 | 187,156 | 187,156 | 188,278 |
| PERSONNEL BENEFITS | | | | | | | | |
| 201-5545-190 | FRINGE BENEFITS | - | - | - | - | - | - | - |
| 201-5545-192 | RETIREMENT | 10,519 | 8,461 | 11,756 | 12,385 | 12,633 | 12,633 | 12,692 |
| 201-5545-193 | FICA | 12,286 | 10,750 | 13,323 | 14,037 | 14,317 | 14,317 | 14,383 |
| 201-5545-194 | HEALTH INSURANCE | 21,422 | 19,100 | 38,607 | 29,704 | 31,269 | 30,441 | 30,441 |
| 201-5545-195 | DENTAL INSURANCE | 4,543 | 2,240 | 5,233 | 3,500 | 3,500 | 3,500 | 3,396 |
| 201-5545-199 | EMPLOYEE HEALTH CONTRIB. | - | - | - | - | - | - | - |
| | TOTAL | 48,770 | 40,551 | 68,919 | 59,626 | 61,719 | 60,891 | 60,912 |
| OPERATING EXPENSES | | | | | | | | |
| 201-5545-205 | MEALS | 1,600 | 967 | 1,600 | 880 | 800 | 800 | 800 |
| 201-5545-220 | SUPPLIES & MATERIALS | 2,000 | 2,251 | 2,000 | 1,300 | 1,000 | 1,000 | 1,000 |
| 201-5545-225 | PROMOTION EXPENSES | - | - | - | - | - | - | - |
| 201-5545-250 | POSTAGE | 2,300 | 2,019 | 2,100 | 650 | 1,000 | 1,000 | 1,000 |
| 201-5545-260 | PRINTING | 2,000 | 895 | 4,000 | 500 | 500 | 500 | 500 |
| 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 | 3,619 | 5,000 | 3,400 | 3,500 | 3,500 | 3,500 |
| 201-5545-340 | BUILDINGS & GROUNDS MAINT | 10,000 | 9,525 | 7,500 | 6,553 | 6,500 | 6,500 | 6,500 |
| 201-5545-410 | MOVING EXPENSES | - | - | - | - | - | - | - |
| 201-5545-440 | TRAINING | 12,000 | 7,858 | 13,500 | 6,390 | 7,000 | 7,000 | 7,000 |
| 201-5545-441 | TRAVEL | 25,000 | 8,459 | 25,000 | 3,500 | 5,000 | 5,000 | 5,000 |
| 201-5545-445 | MILEAGE | 200 | - | 200 | 50 | 100 | 100 | 100 |
| 201-5545-460 | INSURANCE | 2,200 | 2,200 | 2,300 | 2,300 | 2,500 | 2,500 | 2,500 |
| 201-5545-470 | UTILITIES | 3,500 | 2,597 | 3,500 | 2,700 | 2,800 | 2,800 | 2,800 |
| 201-5545-480 | RESEARCH | 5,000 | 1,000 | 13,700 | 3,000 | 7,500 | 7,500 | 7,500 |
| 201-5545-481 | SOFTWARE | 7,500 | 5,957 | 17,500 | 6,400 | 6,400 | 6,400 | 6,400 |
| 201-5545-482 | BRAND REFRESH | - | - | - | - | - | 61,000 | 61,000 |
| 201-5545-490 | OTHER EXPENSES | - | 1,155 | - | 1,785 | 2,400 | 3,000 | 3,000 |
| | TOTAL | 86,300 | 56,503 | 105,900 | 47,408 | 55,000 | 116,600 | 116,600 |
| TOTAL TOURISM ADMINISTRATION | | 295,673 | 242,287 | 348,976 | 290,519 | 303,875 | 364,647 | 365,790 |
| MOBILE VISITORS CENTER | | | | | | | | |
| WAGES | | | | | | | | |
| 201-5543-112 | PART TIME WAGES | 15,514 | - | - | - | - | - | - |
| | TOTAL | 15,514 | - | - | - | - | - | - |
| PERSONNEL BENEFITS | | | | | | | | |
| 201-5543-192 | RETIREMENT | - | - | - | - | - | - | - |
| 201-5543-193 | FICA | 1,187 | - | - | - | - | - | - |
| | TOTAL | 1,187 | - | - | - | - | - | - |
| OPERATING EXPENSES | | | | | | | | |
| 201-5543-220 | SUPPLIES & MATERIALS | 115 | - | - | - | - | - | - |
| 201-5543-290 | UNIFORMS (CLOTHING) | 250 | - | - | - | - | - | - |
| 201-5543-410 | VEHICLE MAINTENANCE | - | 335 | - | - | - | - | - |
| 201-5543-420 | MOTOR FUEL & LUBE | 500 | 195 | 500 | 500 | 500 | 500 | 500 |
| 201-5543-460 | INSURANCE | 2,200 | - | 2,200 | 2,200 | - | - | - |
| 201-5543-490 | OTHER EXPENSES | 100 | - | 100 | - | 100 | 100 | 100 |
| 201-5543-800 | CAPITAL OUTLAY | - | - | - | - | - | - | - |
| | TOTAL | 3,165 | 530 | 2,800 | 2,700 | 600 | 600 | 600 |
| TOTAL MOBILE VISITORS CENTER | | 19,866 | 530 | 2,800 | 2,700 | 600 | 600 | 600 |



2021 City of Middleton Budget

TOURISM EXPENDITURES

| | 2019 | | 2020 | | 2021 | | |
|--|------------------|------------------|------------------|----------------|------------------|--------------------|------------------|
| | 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 | 19,000 | 30,000 | 10,000 | 30,000 | 15,000 | 15,000 |
| 201-5531-991 MASC (SPORTS COMMISSION) GRANTS | 30,000 | 30,000 | 40,000 | 5,000 | 30,000 | 30,000 | 30,000 |
| 201-5531-993 TRADE SHOW GRANTS | 82,320 | 47,015 | 79,130 | 17,480 | 25,000 | 60,500 | 60,500 |
| 201-5531-994 CENTURION RACE | - | - | - | - | - | - | - |
| 201-5531-995 DESTINATION PARTNERSHIP | 58,500 | 71,950 | 88,500 | 33,000 | 30,000 | 15,000 | 15,000 |
| 201-5538-980 CITY BRANDING | 12,500 | - | 12,500 | - | 12,500 | 12,500 | 12,500 |
| 201-5538-985 TRAILS WAYFINDING | - | - | - | - | - | - | - |
| 201-5538-990 STREET BANNERS | 2,000 | - | 2,000 | - | 2,000 | 2,000 | 2,000 |
| 201-5539-260 ADVERTISING | 302,500 | 261,499 | 302,500 | 127,205 | 290,000 | 290,000 | 290,000 |
| 201-5539-265 BROCHURE EXPENSES | 30,000 | 34,963 | 30,000 | 25,214 | 15,000 | 30,000 | 30,000 |
| 201-5540-490 OTHER EXPENSES | 155,720 | - | 50,000 | 50,000 | 61,000 | - | - |
| 201-5540-990 PROMOTIONS | 12,000 | 13,989 | 12,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 201-5541-990 DESTINATION MADISON PAYMENTS | 140,000 | 236,375 | 238,000 | 91,255 | 160,375 | 160,375 | 160,375 |
| 201-5542-990 MARKETING EXPENSE - PILCH | 20,000 | 24,000 | 20,000 | 27,000 | 27,000 | 27,000 | 27,000 |
| 201-5544-350 BUILDING MAINT. PROJECTS | 17,000 | - | 48,000 | 48,000 | 48,000 | 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 | - | - | - | - | - |
| 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 | - | - | - | - | - |
| 201-5549-990 SPORTS COMMISSION | 98,000 | - | - | - | - | - | - |
| 201-5550-990 PUBLIC RELATIONS | 35,000 | 20,684 | 35,000 | 9,078 | 18,400 | 18,400 | 18,400 |
| 201-5551-290 GOOD NEIGHBOR ADVERTISING | - | - | - | - | - | - | - |
| 201-5552-490 OTHER (TROLLEY EXPENSES) | 150,183 | 146,187 | 151,269 | 49,180 | 151,269 | 154,294 | 154,294 |
| 201-5553-990 HOLIDAY LIGHTING | - | - | - | - | - | - | - |
| 201-5554-990 RESERVE FOR CONTINGENCY | 20,000 | - | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 201-5554-998 PERSONNEL CONTINGENCY | 1,962 | - | - | - | - | - | - |
| TOTAL | 1,237,685 | 935,662 | 1,158,899 | 515,412 | 923,544 | 886,069 | 886,069 |
| TOTAL OTHER TOURISM EXPENDITURES | 1,237,685 | 935,662 | 1,158,899 | 515,412 | 923,544 | 886,069 | 886,069 |
| TRANSFERS | | | | | | | |
| OPERATING EXPENSES | | | | | | | |
| 201-5923-998 TRANSFER TO DEBT FD 300 | - | - | - | - | - | - | - |
| 201-5923-999 TRANSFER TO GENERAL FUND | - | - | - | - | - | - | - |
| TOTAL | - | - | - | - | - | - | - |
| TOTAL TOURISM EXPENDITURES | 1,553,224 | 1,178,480 | 1,510,675 | 808,631 | 1,228,019 | 1,251,316 | 1,252,459 |



2021 City of Middleton Budget

LIBRARY REVENUE

| | | 2019 | | 2020 | | 2021 | | |
|------------------------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| INTERGOVERNMENTAL REVENUE | | | | | | | | |
| 212-4342-00 | CROSS COUNTY BORDER REIMB. | 25,700 | 12,483 | 13,654 | 13,649 | 14,910 | 14,910 | 14,910 |
| 212-4343-00 | CO. AID FIXED COST-FACL. REIM | - | - | - | - | - | - | - |
| 212-4344-00 | CO. AID FIXED COST-OPER. REIM | 876,427 | 876,427 | 899,124 | 901,897 | 944,171 | 944,171 | 944,171 |
| | TOTAL | 902,127 | 888,910 | 912,778 | 915,546 | 959,081 | 959,081 | 959,081 |
| PUBLIC CHARGES FOR SERVICES | | | | | | | | |
| 212-4611-00 | COPIES AND FAX | 17,000 | 21,581 | 24,000 | 5,000 | 24,000 | 24,000 | 24,000 |
| | TOTAL | 17,000 | 21,581 | 24,000 | 5,000 | 24,000 | 24,000 | 24,000 |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 212-4810-00 | INTEREST ON INVESTMENTS | - | 4,299 | - | - | - | - | - |
| 212-4811-00 | TRANSFER IN - GEN. FUND | 1,307,784 | 1,307,784 | 1,362,943 | 1,362,943 | 1,362,943 | 1,362,943 | 1,362,943 |
| 212-4811-02 | LIBRARY ENDOWMENT DISTRIBUTION | - | - | - | - | - | - | - |
| 212-4811-03 | CREDIT CARD REBATE PROGRAM | - | 3,892 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 212-4813-00 | FEES | - | - | - | - | - | - | - |
| 212-4815-00 | LOST, DAMAGED BOOK FEE | - | - | - | - | - | - | - |
| 212-4820-00 | SALES TAX REMIT DISCOUNT | - | 10 | - | 3 | - | - | - |
| 212-4880-00 | MISC. REVENUE | - | - | - | - | - | - | - |
| | TOTAL | 1,307,784 | 1,315,985 | 1,368,943 | 1,368,946 | 1,368,943 | 1,368,943 | 1,368,943 |
| TOTAL LIBRARY REVENUE | | 2,226,911 | 2,226,475 | 2,305,721 | 2,289,492 | 2,352,024 | 2,352,024 | 2,352,024 |



2021 City of Middleton Budget

LIBRARY OPERATIONS

| | 2019 | | 2020 | | 2021 | | |
|--|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| | WAGES | | | | | | |
| 212-5511-110 SALARIES-FULL-TIME | 817,271 | 684,560 | 820,199 | 820,199 | 869,409 | 869,409 | 874,267 |
| 212-5511-111 PART-TIME PERM. | 223,223 | 305,444 | 250,361 | 250,361 | 186,590 | 186,590 | 187,637 |
| 212-5511-112 PART-TIME-NON-PERM. | 165,674 | 149,637 | 171,444 | 171,444 | 171,444 | 171,444 | 201,667 |
| 212-5511-135 LONGEVITY | 24,391 | 19,476 | 21,095 | 21,095 | 26,286 | 26,286 | 26,286 |
| TOTAL | 1,230,559 | 1,159,117 | 1,263,099 | 1,263,099 | 1,253,729 | 1,253,729 | 1,289,857 |
| PERSONNEL BENEFITS | | | | | | | |
| 212-5511-145 UNEMPLOYMENT PAYMENT | - | 747 | - | - | - | - | - |
| 212-5511-192 RETIREMENT | 60,476 | 61,429 | 61,222 | 61,222 | 60,679 | 60,679 | 63,117 |
| 212-5511-193 FICA | 94,133 | 86,899 | 96,111 | 96,111 | 95,910 | 95,910 | 98,258 |
| 212-5511-194 HEALTH INSURANCE | 155,478 | 131,064 | 170,456 | 170,456 | 148,613 | 144,657 | 144,657 |
| 212-5511-195 DENTAL INSURANCE | 20,901 | 16,543 | 20,311 | 20,311 | 16,257 | 16,257 | 15,771 |
| TOTAL | 330,988 | 296,681 | 348,100 | 348,100 | 321,459 | 317,503 | 321,803 |
| OPERATING EXPENSES | | | | | | | |
| 212-5511-210 OFFICE SUPPLIES | 26,020 | 16,846 | 26,020 | 21,020 | 26,020 | 26,020 | 26,020 |
| 212-5511-230 BOOKS | 158,306 | 140,104 | 154,306 | 144,306 | 154,306 | 154,306 | 154,306 |
| 212-5511-232 PERIODICALS | 16,200 | 379 | 16,750 | 14,850 | 16,300 | 16,300 | 16,300 |
| 212-5511-233 AUDIO | 81,200 | 59,351 | 76,200 | 61,200 | 76,200 | 76,200 | 76,200 |
| 212-5511-250 POSTAGE | 1,600 | 953 | - | 400 | - | - | - |
| 212-5511-260 ADVERTISING & PRINTING | 2,000 | 677 | 2,000 | - | 2,000 | 2,000 | 2,000 |
| 212-5511-270 TELEPHONE | 11,593 | 11,371 | 11,593 | - | 11,593 | 11,593 | 11,593 |
| 212-5511-280 COMMUNICATIONS | 1,200 | 1,200 | 1,200 | - | 1,200 | 1,200 | 1,200 |
| 212-5511-310 LINK SERVICES | 82,015 | 83,398 | 84,485 | 85,868 | 85,000 | 85,000 | 85,000 |
| 212-5511-315 OUTSIDE SERVICES | - | - | - | - | - | 35,007 | 35,007 |
| 212-5511-330 ELECTRONIC RESOURCES | 48,616 | 49,764 | 49,166 | 47,011 | 42,245 | 42,245 | 42,245 |
| 212-5511-340 BUILDINGS & GROUNDS MAINT | 62,982 | 52,695 | 62,982 | 52,982 | 52,982 | 28,982 | 28,982 |
| 212-5511-410 EQUIPMENT MAINTENANCE | 48,676 | 40,766 | 54,676 | - | 50,000 | 45,324 | 45,324 |
| 212-5511-420 COPIER LEASE/MAINTENANCE | 13,266 | 18,401 | 20,266 | 23,766 | 22,766 | 22,766 | 22,766 |
| 212-5511-440 TRAINING & DEVELOPMENT | 10,000 | 8,330 | 10,000 | 8,000 | 10,000 | 10,000 | 10,000 |
| 212-5511-450 MILEAGE | 2,020 | 2,543 | 2,820 | - | 2,820 | 2,820 | 2,820 |
| 212-5511-460 INSURANCE | 22,600 | 22,600 | 24,500 | - | 25,600 | 25,600 | 25,600 |
| 212-5511-470 UTILITIES | 52,558 | 46,227 | 46,558 | 42,358 | 63,558 | 57,227 | 57,227 |
| 212-5511-490 PROGRAMMING | - | 9,277 | 10,000 | - | 10,000 | 10,000 | 10,000 |
| 212-5511-800 CAPITAL OUTLAY | 20,000 | - | 23,000 | - | 23,000 | 23,000 | 23,000 |
| 212-7050-999 RESERVE FOR CONTINGENCY | - | - | 18,000 | - | 18,000 | 18,000 | 18,000 |
| 212-5511-998 PERSONNEL CONTINGENCY | 4,512 | - | 18,000 | - | 83,246 | 83,246 | 42,818 |
| 212-5511-999 CONTINGENCY | - | - | - | - | - | - | - |
| TOTAL | 665,364 | 624,512 | 694,522 | 501,761 | 776,836 | 776,836 | 736,408 |
| TOTAL LIBRARY OPERATIONS | 2,226,911 | 2,080,309 | 2,305,721 | 2,112,960 | 2,352,024 | 2,348,068 | 2,348,068 |



Library Trust & Special Activities (Fund 204)

| | <u>2019</u> <u>Actual</u> | <u>2020</u> <u>Approved</u> | <u>2020</u> <u>Projected</u> | <u>2021</u> <u>Approved</u> |
|------------------------------------|------------------------------|--------------------------------|---------------------------------|--------------------------------|
| REVENUES | | | | |
| Reimbursements | 20,504 | 25,000 | 7,000 | 25,000 |
| Library Endowment General | 32,984 | 20,000 | - | - |
| Library Endowment Large Print | 4,499 | - | - | - |
| Library Gifts | 7,099 | - | 1,700 | - |
| Next Chapter Donations | 100,850 | 150,000 | - | - |
| Katie's Kids Donatinos | 6,032 | - | 5,000 | - |
| Miscellaneous | 1,200 | - | - | - |
| Total Revenues | \$ 173,169 | \$ 195,000 | \$ 13,700 | \$ 25,000 |
| EXPENDITURES | | | | |
| Reimbursements | 3,131 | 25,000 | 2,085 | - |
| Library Endowment General | 2,255 | 15,000 | 15,000 | - |
| Library Endowment Large Print | 308 | 5,000 | 5,000 | - |
| Library Gifts Expenditures | 76 | - | 2,000 | - |
| Katie's Kids Expenditures | 901 | 5,000 | - | - |
| Next Chapter Project | 179,049 | 150,000 | 142,615 | 150,000 |
| Miscellaneous | 250 | - | - | - |
| Total Expenditures | \$ 185,970 | \$ 200,000 | \$ 166,700 | \$ 150,000 |
| NON OPERATING REVENUES | | | | |
| Transfers In | 85,254 | - | 23,000 | - |
| Investment Income | 2,440 | 5,000 | - | - |
| Total Capital Contributions | \$ 87,694 | \$ 5,000 | \$ 23,000 | \$ - |
| CHANGE IN NET POSITION | \$ 74,893 | \$ - | \$ (130,000) | \$ (125,000) |
| NET POSITION | | | | |
| Beginning Net Position | \$ 404,810 | \$ 479,703 | \$ 479,703 | \$ 349,703 |
| Ending Net Position | 479,703 | 479,703 | 349,703 | 224,703 |
| NET POSITION - END OF YEAR | \$ 479,703 | \$ 479,703 | \$ 349,703 | \$ 224,703 |



Subdivider Fund (Fund 206)

| | <u>2019</u> <u>Actual</u> | <u>2020</u> <u>Approved</u> | <u>2020</u> <u>Projected</u> | <u>2021</u> <u>Approved</u> |
|------------------------------------|------------------------------|--------------------------------|---------------------------------|--------------------------------|
| REVENUES | | | | |
| Stormwater Fee-in-Lieu | 10,213 | 50,000 | 153,130 | 50,000 |
| City GIS Fees | 4,988 | - | 269 | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | \$ 15,201 | \$ 50,000 | \$ 153,399 | \$ 50,000 |
| EXPENDITURES | | | | |
| Stormwater Expenditures | 7,813 | 50,000 | 2,450 | 50,000 |
| GIS Expenditures | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Expenditures | \$ 7,813 | \$ 50,000 | \$ 2,450 | \$ 50,000 |
| NON OPERATING REVENUES | | | | |
| Transfers In | - | - | - | - |
| Investment Income | - | - | - | - |
| Total Capital Contributions | \$ - | \$ - | \$ - | \$ - |
| CHANGE IN NET POSITION | \$ 7,388 | \$ - | \$ 150,949 | \$ - |
| NET POSITION | | | | |
| Beginning Net Position | \$ 991,663 | \$ 999,051 | \$ 999,051 | \$ 1,150,000 |
| Ending Net Position | 999,051 | 999,051 | 1,150,000 | 1,150,000 |
| NET POSITION - END OF YEAR | \$ 999,051 | \$ 999,051 | \$ 1,150,000 | \$ 1,150,000 |



Police Special Activities (Fund 208)

| | <u>2019</u> <u>Actual</u> | <u>2020</u> <u>Approved</u> | <u>2020</u> <u>Projected</u> | <u>2021</u> <u>Approved</u> |
|--------------------------------------|------------------------------|--------------------------------|---------------------------------|--------------------------------|
| <u>REVENUES</u> | | | | |
| Bullet Proof Vests | 1,600 | 5,000 | 1,328 | - |
| Evidentiary Money Revenue | 122 | - | 8 | - |
| Canine Donations | - | - | 39,454 | 5,000 |
| Miscellaneous | - | - | 2,550 | - |
| Total Revenues | \$ 1,722 | \$ 5,000 | \$ 43,340 | \$ 5,000 |
| <u>EXPENDITURES</u> | | | | |
| Bullet Proof Vests | - | 5,000 | 2,910 | - |
| Canine Supplies | - | - | 3,665 | 5,000 |
| Miscellaneous | - | - | 1,402 | - |
| Total Expenditures | \$ - | \$ 5,000 | \$ 7,977 | \$ 5,000 |
| <u>NON OPERATING REVENUES</u> | | | | |
| Transfers In | - | - | - | - |
| Investment Income | - | - | - | - |
| Total Capital Contributions | \$ - | \$ - | \$ - | \$ - |
| CHANGE IN NET POSITION | | | | |
| | \$ 1,722 | \$ - | \$ 35,363 | \$ - |
| NET POSITION | | | | |
| Beginning Net Position | \$ 40 | \$ 1,762 | \$ 1,762 | \$ 37,125 |
| Ending Net Position | 1,762 | 1,762 | 37,125 | 37,125 |
| NET POSITION - END OF YEAR | | | | |
| | \$ 1,762 | \$ 1,762 | \$ 37,125 | \$ 37,125 |

Balance by Program

| | |
|-------------------|------------------|
| Bullet Proof Vest | \$ 180 |
| Canine Program | 35,789 |
| Other | 1,156 |
| Total | \$ 37,125 |

**EMS Special Activities (Fund 209)**

| | <u>2019</u> <u>Actual</u> | <u>2020</u> <u>Approved</u> | <u>2020</u> <u>Projected</u> | <u>2021</u> <u>Approved</u> |
|------------------------------------|------------------------------|--------------------------------|---------------------------------|--------------------------------|
| REVENUES | | | | |
| WI EMS Funding Assistance Pgm. | 6,865 | - | - | 20,000 |
| Miscellaneous | <u>20,280</u> | <u>15,000</u> | <u>6,170</u> | <u>-</u> |
| Total Revenues | \$ 27,145 | \$ 15,000 | \$ 6,170 | \$ 20,000 |
| EXPENDITURES | | | | |
| EMS FAP Expenditures | - | - | - | 20,000 |
| Miscellaneous | <u>18,275</u> | <u>15,000</u> | <u>6,305</u> | <u>-</u> |
| Total Expenditures | \$ 18,275 | \$ 15,000 | \$ 6,305 | \$ 20,000 |
| NON OPERATING REVENUES | | | | |
| Transfers In | - | - | - | - |
| Investment Income | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Capital Contributions | \$ - | \$ - | \$ - | \$ - |
| CHANGE IN NET POSITION | \$ 8,870 | \$ - | \$ (135) | \$ - |
| NET POSITION | | | | |
| Beginning Net Position | \$ 11,265 | \$ 20,135 | \$ 20,135 | \$ 20,000 |
| Ending Net Position | 20,135 | 20,135 | 20,000 | 20,000 |
| NET POSITION - END OF YEAR | \$ 20,135 | \$ 20,135 | \$ 20,000 | \$ 20,000 |



Public Lands Special Activities (Fund 210)

| | <u>2019</u> <u>Actual</u> | <u>2020</u> <u>Approved</u> | <u>2020</u> <u>Projected</u> | <u>2021</u> <u>Approved</u> |
|------------------------------------|------------------------------|--------------------------------|---------------------------------|--------------------------------|
| REVENUES | | | | |
| Grants | 11,920 | 403,500 | - | - |
| Parland Fees-in-Lieu | 79,463 | - | 1,210,800 | 100,000 |
| Street Tree Fees-in-Lieu | 7,125 | | 15,850 | - |
| Insurance Recoveries | 86,735 | | | - |
| Dog Park Donations | 17,466 | - | 17,799 | - |
| Arbor Day Donations | 360 | | - | - |
| Memorial Donations | 6,570 | | 4,222 | - |
| Ski Trail Donations | 327 | | | - |
| Park Development Revenue | 18,600 | 1,420,000 | 519,050 | 200,000 |
| Public Art Donations | 3,221 | - | - | - |
| Scholarship Donations | 535 | - | 231 | - |
| Flood Damage Donations | 5,100 | | | - |
| Gazebo Donations | - | - | 2,500 | - |
| Miscellaneous | 259 | - | - | - |
| Total Revenues | \$ 237,680 | \$ 1,823,500 | \$ 1,770,452 | \$ 300,000 |
| EXPENDITURES | | | | |
| Dog Park Supplies & Materials | 5,046 | - | - | - |
| Public Arts Expenditures | 2,760 | - | - | - |
| Memorial Expenditures | 2,006 | - | - | - |
| NRPA Expenditures | 2,865 | - | - | - |
| MAPLES Expenditures | 950 | - | - | - |
| Lakeview Park | (3,164) | 1,500,000 | 1,368,190 | 100,000 |
| Park Development Improvements | 224,750 | 240,000 | 53,925 | 200,000 |
| Lucille Taylor Park Expenditures | 27,256 | - | 4,308 | - |
| Bike Park Improvements | 69,859 | 150,000 | - | - |
| PBC Masterplan | 34,460 | - | 1,940 | - |
| PBC Trails & Bridges | - | - | 34,133 | - |
| Miscellaneous | 337 | - | - | - |
| Total Expenditures | \$ 367,123 | \$ 1,890,000 | \$ 1,462,496 | \$ 300,000 |
| NON OPERATING REVENUES | | | | |
| Transfers In | - | - | - | - |
| Investment Income | - | - | - | - |
| Total Capital Contributions | \$ - | \$ - | \$ - | \$ - |
| CHANGE IN NET POSITION | \$ (129,443) | \$ (66,500) | \$ 307,956 | \$ - |
| NET POSITION | | | | |
| Beginning Net Position | \$ 1,725,583 | \$ 1,596,139 | \$ 1,596,139 | \$ 1,904,095 |
| Ending Net Position | 1,596,139 | 1,529,639 | 1,904,095 | 1,904,095 |
| NET POSITION - END OF YEAR | \$ 1,596,139 | \$ 1,529,639 | \$ 1,904,095 | \$ 1,904,095 |

**Senior Center Special Activities (Fund 211)**

| | <u>2019</u> <u>Actual</u> | <u>2020</u> <u>Approved</u> | <u>2020</u> <u>Projected</u> | <u>2021</u> <u>Approved</u> |
|------------------------------------|------------------------------|--------------------------------|---------------------------------|--------------------------------|
| REVENUES | | | | |
| Endowment Earnings | 2,087 | - | - | 5,000 |
| Senior Center Donations | 14,421 | 5,000 | 6,897 | - |
| Dane County Nutrition Revenue | 15,780 | 20,000 | 15,379 | 20,000 |
| Total Revenues | \$ 32,288 | \$ 25,000 | \$ 22,276 | \$ 25,000 |
| EXPENDITURES | | | | |
| Payment to Dane County | 15,120 | - | 15,622 | 20,000 |
| Gift Expenditures | - | 5,000 | 3,386 | - |
| Supplies & Materials | 2,507 | 20,000 | 4,937 | 5,000 |
| Total Expenditures | \$ 17,627 | \$ 25,000 | \$ 23,944 | \$ 25,000 |
| NON OPERATING REVENUES | | | | |
| Transfers In | - | - | - | - |
| Investment Income | - | - | - | - |
| Total Capital Contributions | \$ - | \$ - | \$ - | \$ - |
| CHANGE IN NET POSITION | \$ 14,661 | \$ - | \$ (1,668) | \$ - |
| NET POSITION | | | | |
| Beginning Net Position | \$ 152,007 | \$ 166,668 | \$ 166,668 | \$ 165,000 |
| Ending Net Position | 166,668 | 166,668 | 165,000 | 165,000 |
| NET POSITION - END OF YEAR | \$ 166,668 | \$ 166,668 | \$ 165,000 | \$ 165,000 |



2021 City of Middleton Budget

YOUTH CENTER REVENUE

| | | 2019 | | 2020 | | 2021 | | |
|-----------------------------------|----------------------------|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | | 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 | 10,152 | 9,311 | 9,590 | 9,590 | 9,590 | 9,590 |
| | TOTAL | 27,385 | 28,652 | 27,811 | 28,090 | 28,090 | 28,090 | 28,090 |
| DONATIONS | | | | | | | | |
| 214-4700-01 | GENERAL DONATIONS TO YC | 8,000 | 9,539 | 8,000 | 7,500 | 8,000 | 8,000 | 8,000 |
| 214-4700-03 | PASS PROGRAM DONATIONS | 4,750 | 4,500 | 4,750 | 4,750 | 4,750 | 4,750 | 4,750 |
| 214-4700-04 | MISC DONATIONS | - | 144 | - | - | - | - | - |
| | TOTAL | 12,750 | 14,183 | 12,750 | 12,250 | 12,750 | 12,750 | 12,750 |
| GRANTS | | | | | | | | |
| 214-4600-03 | MCPASD ED. FOUNDATION GT | - | - | - | - | - | - | - |
| 214-4600-05 | MADISON AREA SPORTS COM GT | - | - | - | - | - | - | - |
| 214-4600-07 | MIDDLETON COMM. FOUND. GT | - | - | - | - | - | - | - |
| 214-4600-09 | KIWANIS DISTRICT FOUND. GT | - | - | - | - | - | - | - |
| 214-4600-10 | DANE CO. ENVIRONMENTAL | - | - | - | - | - | - | - |
| 214-4600-11 | GIRLS INC. GRANT | - | - | - | - | - | - | - |
| | TOTAL | - | - | - | - | - | - | - |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 214-4800-01 | TRANSFER IN FR GEN. FUND | 88,700 | 88,700 | 98,240 | 98,240 | 101,326 | 92,682 | 94,521 |
| | TOTAL | 88,700 | 88,700 | 98,240 | 98,240 | 101,326 | 92,682 | 94,521 |
| TOTAL YOUTH CENTER REVENUE | | 128,835 | 131,536 | 138,801 | 138,580 | 142,166 | 133,522 | 135,361 |



2021 City of Middleton Budget

YOUTH CENTER OPERATIONS

| | | 2019 | | 2020 | | 2021 | | |
|--------------------------------------|-----------------------------|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| WAGES | | | | | | | | |
| 214-5100-110 | SALARIES-FULL-TIME | 63,847 | 64,244 | 70,405 | 70,405 | 71,867 | 71,867 | 73,475 |
| 214-5100-120 | LTE WAGES | 6,500 | - | 7,350 | 3,500 | 7,350 | 7,350 | 7,350 |
| 214-5100-135 | LONGEVITY | 645 | 654 | 1,138 | 1,138 | 1,162 | 1,162 | 1,162 |
| | TOTAL | 70,992 | 64,898 | 78,893 | 75,043 | 80,379 | 80,379 | 81,987 |
| PERSONNEL BENEFITS | | | | | | | | |
| 214-5100-192 | RETIREMENT | 4,217 | 6,308 | 4,828 | 4,828 | 4,929 | 4,929 | 5,038 |
| 214-5100-193 | FICA | 5,437 | 4,660 | 6,034 | 6,034 | 6,149 | 6,149 | 6,271 |
| 214-5100-194 | HEALTH INSURANCE | 21,422 | 21,668 | 22,579 | 22,579 | 24,242 | 23,598 | 23,598 |
| 214-5100-195 | DENTAL INSURANCE | 1,768 | 1,768 | 1,768 | 1,768 | 1,768 | 1,768 | 1,715 |
| | TOTAL | 32,844 | 34,403 | 35,209 | 35,209 | 37,088 | 36,444 | 36,622 |
| OPERATING EXPENSES | | | | | | | | |
| 214-5100-220 | SUPPLIES & MATERIALS | 4,375 | 3,494 | 4,375 | 3,500 | 4,375 | 4,375 | 4,375 |
| 214-5100-221 | FUNDRAISING MATERIALS | 300 | 29 | 300 | 100 | 300 | 300 | 300 |
| 214-5100-280 | COMMUNICATION | 780 | 517 | 480 | 480 | 480 | 480 | 480 |
| 214-5100-310 | TRIPS | 1,500 | 1,463 | 1,500 | 48 | 1,500 | 1,500 | 1,500 |
| 214-5100-440 | TRAINING & DEVELOPMENT | 200 | 204 | 200 | 200 | 200 | 200 | 200 |
| 214-5100-480 | NUTRITIONAL SUPPLIES & MATS | 8,344 | 6,181 | 8,344 | 5,000 | 8,344 | 8,344 | 8,344 |
| 214-5201-220 | SUPPLIES & MATERIALS | - | (433) | - | - | - | - | - |
| 214-5210-220 | SUPPLIES & MATERIALS | - | 209 | - | - | - | - | - |
| 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 | 10,871 | 9,500 | 9,500 | 9,500 | 9,500 | 9,500 |
| 214-5301-998 | PERSONNEL CONTINGENCY | - | - | - | - | - | - | - |
| | TOTAL | 24,999 | 22,535 | 24,699 | 18,828 | 24,699 | 24,699 | 24,699 |
| TOTAL YOUTH CENTER OPERATIONS | | 128,835 | 121,836 | 138,801 | 129,080 | 142,166 | 141,522 | 143,308 |



Impact Fee Funds (Fund 200)

| | <u>2019</u> <u>Actual</u> | <u>2020</u> <u>Approved</u> | <u>2020</u> <u>Projected</u> | <u>2021</u> <u>Approved</u> |
|---------------------------------------|------------------------------|--------------------------------|---------------------------------|--------------------------------|
| REVENUES | | | | |
| Fire Impact Fee | 8,772 | 30,000 | 125,000 | 30,000 |
| EMS Impact Fee | 11,130 | 30,000 | 115,000 | 30,000 |
| Police Impact Fee | 26,423 | 75,000 | 350,000 | 75,000 |
| Investment and Interest Income | 19,518 | 10,000 | 5,000 | 5,000 |
| Total Revenues | \$ 65,843 | \$ 145,000 | \$ 595,000 | \$ 140,000 |
| EXPENDITURES | | | | |
| Administrative Expenses | - | - | - | - |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer to Debt Service (Fire/EMS) | (50,000) | (55,000) | (55,000) | (50,000) |
| Transfer to Debt Service (Police) | (100,000) | (90,000) | (90,000) | (100,000) |
| Other Transfers In (Out) | - | - | - | - |
| Total Other Sources (Uses) | (150,000) | (145,000) | (145,000) | (150,000) |
| NET CHANGE IN FUND BALANCE | (84,157) | - | 450,000 | (10,000) |
| FUND BALANCE | | | | |
| Fire & EMS Impact Fees | | | | |
| Beginning Fund Balance | \$ 284,780 | \$ 260,351 | \$ 260,351 | \$ 447,851 |
| Ending Fund Balance | 260,351 | 270,351 | 447,851 | 460,351 |
| Police Impact Fees | | | | |
| Beginning Fund Balance | \$ 695,556 | \$ 635,828 | \$ 635,828 | \$ 898,328 |
| Ending Fund Balance | 635,828 | 625,828 | 898,328 | 875,828 |
| NET AVAILABLE FUND BALANCE | \$ 896,179 | \$ 896,179 | \$ 1,346,179 | \$ 1,336,179 |

**Risk Management Fund (Fund 710)**

| | 2020 Budget | 2020 Projected | 2021 Requested | 2021 Approved |
|--------------------------------|------------------------|---------------------------|---------------------------|--------------------------|
| REVENUES | | | | |
| Insurance Cost Allocations | | | | |
| General Fund | \$ 355,000 | \$ 355,000 | \$ 380,000 | \$ 340,000 |
| Library Fund | 24,500 | 24,500 | 25,600 | 25,600 |
| Tourism Fund | 2,300 | 2,300 | 2,500 | 2,500 |
| Water Utility | 40,200 | 40,200 | 42,600 | 42,600 |
| Sewer Utility | 12,200 | 12,200 | 12,200 | 12,200 |
| Golf Course | 34,100 | 34,100 | 35,500 | 35,500 |
| Airport | 1,800 | 1,800 | 1,900 | 1,900 |
| Other Revenues & Sources | | | | |
| Insurance Dividends | 6,733 | 11,333 | 11,886 | 11,886 |
| Insurance Recoveries | - | 7,000 | - | - |
| Total Revenues | \$ 476,833 | \$ 488,433 | \$ 512,186 | \$ 472,186 |
| EXPENDITURES | | | | |
| Insurance Coverage | | | | |
| Liability Insurance | 67,110 | 67,110 | 68,452 | 68,452 |
| Excess Liability Insurance | 4,181 | 3,569 | 4,283 | 4,283 |
| Employment Practices Liability | 6,600 | 6,344 | 7,296 | 7,296 |
| Cyber Liability | - | - | - | - |
| Pollution Liability | 2,241 | 2,499 | 2,999 | 2,999 |
| Crime Policy | 1,199 | 868 | 955 | 955 |
| Volunteer Accident Policy | 1,166 | 1,032 | 1,084 | 1,084 |
| Workers Compensation | 196,245 | 219,630 | 230,888 | 230,888 |
| Workers Compensation Audit | - | - | - | - |
| Auto Physical Damage | 18,948 | 21,136 | 23,081 | 23,081 |
| Boiler & Machinery | 1,631 | 3,569 | 4,122 | 4,122 |
| Property Insurance | 114,921 | 111,440 | 117,000 | 117,000 |
| Subtotal: Insurance Coverage | 414,242 | 437,197 | 460,160 | 460,160 |
| Claims Costs | | | | |
| Liability Claims | 25,000 | 50,000 | 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 | 66,000 | 52,000 | 52,000 |
| Total Expenditures | \$ 466,242 | \$ 503,197 | \$ 512,160 | \$ 512,160 |
| CHANGE IN NET POSITION | | | | |
| | \$ 10,591 | \$ (14,764) | \$ 26 | \$ (39,974) |
| NET POSITION | | | | |
| Beginning Net Position | \$ 287,933 | \$ 287,933 | \$ 273,169 | \$ 273,169 |
| Ending Net Position | \$ 298,524 | \$ 273,169 | \$ 273,195 | \$ 233,195 |



2021 City of Middleton Budget

CDA REVENUES

| | 2019 | | 2020 | | 2021 | | | |
|-------------------------------|--------------------------------|---------------|----------------|---------------|------------------|--------------------|-----------------|---------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET | |
| | | | | | | | | |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 203-4811-00 | INTEREST ON INVESTMENTS | 5,000 | 13,012 | 5,000 | 5,000 | 1,000 | 1,000 | 1,000 |
| 203-4811-01 | HOLLEY LOAN PAYMENTS | - | - | - | - | - | - | - |
| 203-4811-03 | CREDIT CARD REBATE PROGRAM | - | - | - | - | - | - | - |
| 203-4812-00 | TRANSFER IN | 65,000 | 65,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| 203-4815-00 | INTEREST ON CAPITAL LEASES | - | - | - | - | - | - | - |
| 203-4820-00 | RENT - JONES | 10,300 | 11,090 | 10,300 | 11,323 | 11,557 | 11,557 | 11,557 |
| 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 | 7,945 | 5,500 | 3,000 | 5,500 | 5,500 | 5,500 |
| 203-4880-00 | AIRPORT LAND RENTAL | - | - | - | - | - | - | - |
| 203-4890-00 | MISCELLANEOUS REVENUES | - | 6,050 | - | - | - | - | - |
| 203-4912-00 | CAPITAL BORROWING TAX EXEMPT | - | - | - | - | - | - | - |
| 203-4913-00 | CAPITAL BORROWING TAXABLE | - | - | - | - | - | - | - |
| 203-4914-00 | PREMIUM ON ISSUANCE OF BONDS | - | - | - | - | - | - | - |
| | TOTAL | 89,400 | 106,697 | 94,400 | 92,923 | 91,657 | 91,657 | 91,657 |
| TOTAL CDA REVENUES | | 89,400 | 106,697 | 94,400 | 92,923 | 91,657 | 91,657 | 91,657 |



2021 City of Middleton Budget

COMMUNITY DEVELOPMENT AUTHORITY

| | 2019 | | 2020 | | 2021 | | |
|--|---------------------------|----------------|---------------|---------------|------------------|--------------------|-----------------|
| | 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 | 42,518 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 203-5540-002 SENIOR CENTER BUILDING MTNANCE | 5,000 | 4,264 | 5,000 | - | 5,000 | 5,000 | 5,000 |
| 203-5540-003 DOWNTOWN MARKETING ASSISTANCE | 7,500 | 9,875 | 7,500 | 7,000 | 7,500 | 7,500 | 7,500 |
| 203-5540-004 CDA EVENT SPONSORSHIP | 7,500 | 7,977 | 7,500 | 5,500 | 7,500 | 7,500 | 7,500 |
| 203-5540-005 BANNERS/HOLIDAY LIGHTS | 10,000 | 15,399 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 203-5540-006 LTES DOWNTOWN MAINTENANCE | 10,000 | 16,257 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 203-5540-007 DOWNTOWN LANDSCAPE/MTNANCE | 18,500 | 12,736 | 18,000 | 18,000 | 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 | 5,000 | 463 | 1,000 | 500 | 1,000 | 1,000 | 1,000 |
| 203-5720-230 CITY HALL COMMUNITY GARDEN | - | - | - | - | - | - | - |
| 203-5722-310 PROFESSIONAL SERVICES | - | - | - | - | - | - | - |
| 203-5820-705 LOAN WRITEOFFS | - | - | - | - | - | - | - |
| 203-5923-990 TRANSFER TO TIF FUND | - | - | - | - | - | - | - |
| 203-5923-995 TRANSFER TO FUND 416 | - | - | - | - | - | - | - |
| 203-5923-999 TRANSFER TO DEBT SERVICE FUND | - | - | - | - | - | - | - |
| TOTAL | 88,500 | 184,296 | 89,000 | 81,000 | 89,000 | 89,000 | 89,000 |
| TOTAL COMMUNITY DEVELOPMENT AUTHORITY | 88,500 | 184,296 | 89,000 | 81,000 | 89,000 | 89,000 | 89,000 |

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CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
GENERAL CAPITAL BORROWING SUMMARY

REQUESTED ANNUAL GENERAL CAPITAL BORROWING (2021-2025 CIP)

| Category | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Administration/Other | \$ 30,000 | \$ 30,000 | \$ - | \$ - | \$ - | \$ 60,000 |
| Building Inspection | 355,000 | - | - | - | - | 355,000 |
| Community Services | - | - | - | - | - | - |
| Conservancy Lands | 141,130 | 92,255 | 93,555 | 147,755 | 21,555 | 496,250 |
| EMS | 64,000 | 144,000 | 48,000 | 24,000 | 96,000 | 376,000 |
| Fire District | - | - | - | - | - | - |
| Information Technology | 276,438 | 319,438 | 199,438 | 99,438 | 45,000 | 939,752 |
| Library | - | - | 118,000 | - | - | 118,000 |
| Parks, Recreation & Forestry | 145,000 | 345,000 | 465,000 | 345,000 | 345,000 | 1,645,000 |
| Pedestrian & Bicycles | 396,990 | 288,990 | 316,350 | 220,500 | 101,700 | 1,324,530 |
| Planning | 100,000 | 1,350,000 | - | - | - | 1,450,000 |
| Police | 227,632 | 155,000 | 107,000 | - | - | 489,632 |
| Public Works: Streets | 2,125,000 | 2,285,000 | 2,310,000 | 1,420,000 | 2,020,000 | 10,160,000 |
| Public Works: Fleet Additions | 38,000 | 65,000 | 163,000 | - | - | 266,000 |
| Public Works: Other Projects | 407,000 | 18,000 | 27,000 | 27,000 | - | 479,000 |
| Vehicle Replacement Plan | 500,000 | 500,000 | 500,000 | 600,000 | 600,000 | 2,700,000 |
| Water Resources | 640,603 | 2,781,246 | 2,861,246 | 1,111,912 | 511,912 | 7,906,919 |
| TOTAL | \$ 5,446,793 | \$ 8,373,929 | \$ 7,208,589 | \$ 3,995,605 | \$ 3,741,167 | \$ 28,766,083 |

PROJECTED ANNUAL GENERAL CAPITAL BORROWING (2021-2025 CIP)

| Category | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Administration/Other | \$ 30,000 | \$ 30,000 | \$ - | \$ - | \$ - | \$ 60,000 |
| Building Inspection | 79,000 | - | 50,000 | 50,000 | 50,000 | 229,000 |
| Community Services | - | - | - | - | - | - |
| Conservancy Lands | 129,130 | 100,000 | 100,000 | 100,000 | 100,000 | 529,130 |
| EMS | 64,000 | 145,000 | 50,000 | 25,000 | 100,000 | 384,000 |
| Fire District | - | - | - | - | - | - |
| Information Technology | 318,190 | 170,000 | 250,000 | 100,000 | 100,000 | 938,190 |
| Library | - | - | - | - | - | - |
| Parks, Recreation & Forestry | 145,000 | 200,000 | 300,000 | 300,000 | 300,000 | 1,245,000 |
| Pedestrian & Bicycles | - | 100,000 | 100,000 | 100,000 | 100,000 | 400,000 |
| Planning | 100,000 | - | - | - | - | 100,000 |
| Police | 227,632 | 155,000 | 50,000 | 75,000 | 50,000 | 557,632 |
| Public Works: Streets | 1,928,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 9,928,000 |
| Public Works: Fleet Additions | - | - | - | 50,000 | - | 50,000 |
| Public Works: Other Projects | 168,445 | 35,000 | 35,000 | 35,000 | 35,000 | 308,445 |
| Vehicle Replacement Plan | 500,000 | 500,000 | 500,000 | 600,000 | 600,000 | 2,700,000 |
| Water Resources | 60,603 | 65,000 | 65,000 | 65,000 | 65,000 | 320,603 |
| TOTAL | \$ 3,750,000 | \$ 3,500,000 | \$ 3,500,000 | \$ 3,500,000 | \$ 3,500,000 | \$ 17,750,000 |



2021 Capital Budget Approved Decision Matrix

| Type of Project | 2021 Proposed | Capital Budget | Tax Increment Financing | User Fees & Dept. Revenues | Fund Balance & Repl. Fund | Grants, Donations, & Other |
|---|---------------|----------------|-------------------------|----------------------------|---------------------------|----------------------------|
| Capital Projects Funds & TIF | 15,923,969 | 3,750,000 | 10,877,143 | - | 456,806 | 840,020 |
| Airport (Non-TIF) | 500,000 | - | - | 100,000 | - | 400,000 |
| Golf Course | 300,000 | - | - | 300,000 | - | - |
| Sewer Utility | 400,000 | - | - | 400,000 | - | - |
| Storm Water Utility | 2,347,500 | - | - | 1,649,536 | - | 697,964 |
| Water Utility | 1,872,500 | - | - | 1,872,500 | - | - |
| Fire District | 194,000 | - | - | - | 194,000 | - |
| Total | 21,537,969 | 3,750,000 | 10,877,143 | 4,322,036 | 650,806 | 1,937,984 |

| Department and Project | Project # | 2021 Proposed | Capital Budget | Tax Increment Financing | User Fees & Dept. Revenues | Fund Balance & Repl. Fund | Grants, Donations, & Other |
|--|------------|---------------|----------------|-------------------------|----------------------------|---------------------------|----------------------------|
| ADMINISTRATION | | | | | | | |
| 1 Strategic Planning | AD-21-01 | 60,000 | 30,000 | 30,000 | - | - | - |
| TOTAL | | 60,000 | 30,000 | 30,000 | - | - | - |
| AIRPORT | | | | | | | |
| 1 Replacement of Runway End Identifier Lights (REIL) | AI-21-01 | 500,000 | - | - | 100,000 | - | 400,000 |
| TOTAL | | 500,000 | - | - | 100,000 | - | 400,000 |
| BUILDING INSPECTION | | | | | | | |
| 1 MOC & City Parking Lot Relamping | BI-21-01 | 33,000 | 33,000 | - | - | - | - |
| 2 City Hall West Stairway and Railing | BI-21-02 | 22,000 | 22,000 | - | - | - | - |
| 3 Arc Flash Study/Label City Bldgs for OSHA | BI-21-03 | 24,000 | 24,000 | - | - | - | - |
| TOTAL | | 79,000 | 79,000 | - | - | - | - |
| COMMUNITY SERVICES | | | | | | | |
| 1 | 0 CS-21-01 | - | - | - | - | - | - |
| TOTAL | | - | - | - | - | - | - |
| CONSERVANCY LANDS | | | | | | | |
| 1 Property Marking and Delimitation | CL-21-01 | 30,000 | 30,000 | - | - | - | - |
| 2 Post Flood Tiedeman Pond Revegetation | CL-21-02 | 19,240 | 19,240 | - | - | - | - |
| 3 Post Flood Stricker Pond Revegetation | CL-21-03 | 11,890 | 11,890 | - | - | - | - |
| 4 Bock Community Forest | CL-21-04 | 30,000 | 15,000 | - | - | - | 15,000 |
| 5 Middleton Hills Restorations | CL-21-05 | 30,000 | 30,000 | - | - | - | - |
| 6 Tiedeman Pond Observation Platform Replacement | CL-21-06 | 10,000 | 10,000 | - | - | - | - |
| 7 Conservancy Lands Signs | CL-21-07 | 13,000 | 13,000 | - | - | - | - |
| TOTAL | | 144,130 | 129,130 | - | - | - | 15,000 |
| EMS | | | | | | | |
| 1 EMS Building Painting & Carpet Replacement | EM-21-01 | 30,000 | 30,000 | - | - | - | - |
| 2 Pager Replacements | EM-21-02 | 10,000 | 10,000 | - | - | - | - |
| 3 Ambulance Stair Chair Replacements | EM-21-03 | 24,000 | 24,000 | - | - | - | - |
| TOTAL | | 64,000 | 64,000 | - | - | - | - |
| FIRE DISTRICT | | | | | | | |
| 1 Capital Replacement Fund | FI-21-01 | 194,000 | - | - | - | 194,000 | - |
| TOTAL | | 194,000 | - | - | - | 194,000 | - |
| GOLF COURSE | | | | | | | |
| 1 8 Woods Bridge | GC-21-01 | 15,000 | - | - | 15,000 | - | - |
| 2 Fairway Mower | GC-21-02 | 80,000 | - | - | 80,000 | - | - |
| 3 PermaEdge Bunker | GC-21-03 | 10,000 | - | - | 10,000 | - | - |
| 4 Cartpaths | GC-21-04 | 25,000 | - | - | 25,000 | - | - |
| 5 Pond aeration system | GC-21-05 | 20,000 | - | - | 20,000 | - | - |
| 6 Range Improvement | GC-21-06 | 45,000 | - | - | 45,000 | - | - |
| 7 Articulating compact tractor | GC-21-07 | 35,000 | - | - | 35,000 | - | - |
| 8 Aerifier | GC-21-08 | 30,000 | - | - | 30,000 | - | - |
| 9 Tractor Replacement | GC-21-09 | 40,000 | - | - | 40,000 | - | - |
| TOTAL | | 300,000 | - | - | 300,000 | - | - |



2021 City of Middleton Budget

| Department and Project | Project # | 2021 Proposed | Capital Budget | Tax Increment Financing | User Fees & Dept. Revenues | Fund Balance & Repl. Fund | Grants, Donations, & Other |
|---|-----------|------------------|------------------|-------------------------|----------------------------|---------------------------|----------------------------|
| INFORMATION TECHNOLOGY | | | | | | | |
| 1 Phone System Replacement | IT-21-01 | 2020 Funds | - | - | - | - | - |
| 2 Computer Replacement Plan | IT-21-02 | 30,000 | 30,000 | - | - | - | - |
| 3 Network Switch Replacement | IT-21-03 | 272,190 | 272,190 | - | - | - | - |
| 4 Middleton Police Website Upgrade/Migration | IT-21-04 | 16,000 | 16,000 | - | - | - | - |
| TOTAL | | 318,190 | 318,190 | - | - | - | - |
| LIBRARY | | | | | | | |
| 1 Interior updates Phase 2 | LB-21-01 | 150,000 | - | - | - | - | 150,000 |
| TOTAL | | 150,000 | - | - | - | - | 150,000 |
| PEDESTRIAN AND BICYCLE PROJECTS | | | | | | | |
| TOTAL | | - | - | - | - | - | - |
| PARKS, RECREATION, & FORESTRY | | | | | | | |
| 1 Walter Bauman Aquatic Center | PR-21-01 | 50,000 | 50,000 | - | - | - | - |
| 2 Lakeview Splashpad | PR-21-02 | 100,000 | - | - | - | 100,000 | - |
| 3 Playground Replacement Plan | PR-21-03 | 40,000 | 40,000 | - | - | - | - |
| 4 Tennis Courts | PR-21-04 | 200,000 | - | - | - | 200,000 | - |
| 5 Basketball Courts | PR-21-05 | 20,000 | 20,000 | - | - | - | - |
| 6 ADA System Upgrades | PR-21-07 | 35,000 | 35,000 | - | - | - | - |
| TOTAL | | 445,000 | 145,000 | - | - | 300,000 | - |
| PLANNING | | | | | | | |
| 1 Stone Horse Green Development (TIF 3) | PL-21-01 | 1,558,020 | - | 1,000,000 | - | - | 558,020 |
| 2 North Mendota Trail Connector (TIF 5) | PL-21-02 | 858,994 | - | 858,994 | - | - | - |
| 3 Community Campus Plan (TIF 3) | PL-21-03 | 23,149 | - | 23,149 | - | - | - |
| 4 Laura Lane Reconstruction (TIF 3) | PL-21-04 | 1,285,000 | - | 1,285,000 | - | - | - |
| 5 Zoning Ordinance Re-Write | PL-21-05 | 100,000 | 100,000 | - | - | - | - |
| TOTAL | | 3,825,163 | 100,000 | 3,167,143 | - | - | 558,020 |
| POLICE DEPARTMENT | | | | | | | |
| 1 Portable Radio Replacement | PD-21-01 | 185,000 | 185,000 | - | - | - | - |
| 2 Taser Replacement Plan | PD-21-02 | 17,632 | 17,632 | - | - | - | - |
| 3 Rifle Plates | PD-21-03 | 10,000 | 10,000 | - | - | - | - |
| 4 DFSI Connection to DaneCom | PD-21-04 | 15,000 | 15,000 | - | - | - | - |
| TOTAL | | 227,632 | 227,632 | - | - | - | - |
| PUBLIC WORKS (STREETS) | | | | | | | |
| 1 Mayflower, Hubbard, Violet Reconstruction | PW-21-01 | 1,465,000 | 1,465,000 | - | - | - | - |
| 2 Parmenter, Elmwood, Aurora Recons. (TIF) | PW-21-02 | 910,000 | - | 910,000 | - | - | - |
| 3 Parmenter Resurfacing (South - Terrace) | PW-21-03 | 85,000 | 85,000 | - | - | - | - |
| 4 Marigold Resurfacing | PW-21-04 | 200,000 | 200,000 | - | - | - | - |
| 5 Street Surface Treatments (incl. crack filling) | PW-21-05 | 209,806 | 53,000 | - | - | 156,806 | - |
| 6 Middleton Beach, Mendota Reconstruction | PW-21-07 | 80,000 | 80,000 | - | - | - | - |
| 7 Lake, Dewey Reconstruction | PW-21-08 | 45,000 | 45,000 | - | - | - | - |
| 8 Pleasant View Reconstruction (TIF) | PW-21-09 | 5,700,000 | - | 5,700,000 | - | - | - |
| 9 Parmenter Recon. (N. Century)(TIF/Grant) | PW-21-10 | 600,000 | - | 490,000 | - | - | 110,000 |
| TOTAL | | 9,294,806 | 1,928,000 | 7,100,000 | - | 156,806 | 110,000 |
| PUBLIC WORKS (OTHER) | | | | | | | |
| 1 Century Ave.: Traffic Signal Changes at Donna/Frank Lloyd | PO-21-01 | 20,000 | 20,000 | - | - | - | - |
| 2 Storm Sewer Video Camera | PO-21-02 | 40,000 | 40,000 | - | - | - | - |
| 3 Pheasant Branch Creek: CMP Storm Pipe Lining | PO-21-03 | 54,445 | 54,445 | - | - | - | - |
| 4 Fleet Maintenance Parts Washer | PO-21-04 | 14,000 | 7,000 | - | - | - | 7,000 |
| 5 Speed Display Signs: Mendota Ave hill | PO-21-09 | 12,000 | 12,000 | - | - | - | - |
| 6 RRFB: Park St at Pheasant Branch Creek trail crossing | PO-21-11 | 15,000 | 15,000 | - | - | - | - |
| 7 RRFB: CTH Q at Bishops Bay Pkwy. | PO-21-13 | 15,000 | 15,000 | - | - | - | - |
| 8 Mary St. Pillar Repairs | PO-21-16 | 5,000 | 5,000 | - | - | - | - |
| TOTAL | | 175,445 | 168,445 | - | - | - | 7,000 |



2021 City of Middleton Budget

| Department and Project | Project # | 2021 Proposed | Capital Budget | Tax Increment Financing | User Fees & Dept. Revenues | Fund Balance & Repl. Fund | Grants, Donations, & Other |
|---|-----------|-------------------|------------------|-------------------------|----------------------------|---------------------------|----------------------------|
| PUBLIC WORKS (FLEET ADDITIONS) | | - | - | - | - | - | - |
| SEWER UTILITY | | | | | | | |
| 1 Sewer Main Replacement | SU-21-01 | 400,000 | - | - | 400,000 | - | - |
| TOTAL | | 400,000 | - | - | 400,000 | - | - |
| STORM WATER UTILITY | | | | | | | |
| 1 South Fork Pheasant Branch: S of Market St | SW-21-01 | 912,000 | - | - | 779,312 | - | 132,688 |
| 2 Pheasant Branch: Confl Pond-Park (1): Repair | SW-21-02 | 381,500 | - | - | 232,912 | - | 148,588 |
| 3 Pheasant Branch: Parmenter-Park (2): Repair | SW-21-03 | 270,000 | - | - | 145,812 | - | 124,188 |
| 4 Pheasant Branch: Park-Century: Repair | SW-21-04 | 319,000 | - | - | 171,975 | - | 147,025 |
| 5 Pheasant Branch: N. of Century: Repair | SW-21-05 | 315,000 | - | - | 169,525 | - | 145,475 |
| 6 Clovernook Drainage Way: Regrading | SW-21-06 | 40,000 | - | - | 40,000 | - | - |
| 7 Stonefield Meadows Drainage Way: Repair | SW-21-07 | 35,000 | - | - | 35,000 | - | - |
| 8 N RR Track Drainage Way: Regrading | SW-21-08 | 15,000 | - | - | 15,000 | - | - |
| 9 Middleton Hills SE Pond: Dredging | SW-21-09 | 20,000 | - | - | 20,000 | - | - |
| 10 Misty Valley Sed. & Infiltr. Pond: Dredging | SW-21-10 | 40,000 | - | - | 40,000 | - | - |
| TOTAL | | 2,347,500 | - | - | 1,649,536 | - | 697,964 |
| VEHICLE & EQUIPMENT REPLACEMENT PLAN | | | | | | | |
| 1 Vehicle & Equipment Replacement Plan | VE-21-01 | 500,000 | 500,000 | - | - | - | - |
| TOTAL | | 500,000 | 500,000 | - | - | - | - |
| WATER RESOURCES COMMISSION | | | | | | | |
| 1 Adaptive Management / TMDL Compliance | WR-21-01 | 60,603 | 60,603 | - | - | - | - |
| 2 Esser Pond Dredge & Outfall Improvements | WR-21-02 | 350,000 | - | 350,000 | - | - | - |
| 3 Confluence Pond Weir Modification | WR-21-03 | 80,000 | - | 80,000 | - | - | - |
| 4 Confluence Pond Expansion | WR-21-04 | 150,000 | - | 150,000 | - | - | - |
| TOTAL | | 640,603 | 60,603 | 580,000 | - | - | - |
| WATER UTILITY | | | | | | | |
| 1 Water Meter Replacement | WU-21-01 | 80,000 | - | - | 80,000 | - | - |
| 2 Water Main Replacement | WU-21-02 | 1,425,000 | - | - | 1,425,000 | - | - |
| 3 Well Rehab | WU-21-03 | 250,000 | - | - | 250,000 | - | - |
| 4 Water Utility Vehicle Replacement | WU-21-04 | 59,000 | - | - | 59,000 | - | - |
| 5 Water Utility Equipment Replacement | WU-21-05 | 58,500 | - | - | 58,500 | - | - |
| TOTAL | | 1,872,500 | - | - | 1,872,500 | - | - |
| TOTAL ALL DEPARTMENTS | | 21,537,969 | 3,750,000 | 10,877,143 | 4,322,036 | 650,806 | 1,937,984 |



2021 Approved Capital Budget Items by Account Number

| Department and Project | Project # | Account Description | Account Number | Budget Amount |
|--|-----------|--|----------------|---------------|
| ADMINISTRATION | | | | |
| 1 Strategic Planning | AD-21-01 | Strategic Planning | 416-5815-005 | 60,000 |
| TOTAL | | | | 60,000 |
| AIRPORT | | | | |
| 1 Replacement of Runway End Identifier Lights (REIL) | AI-21-01 | Replacement of Runway End Identifier Lights (R | 660-5315-800 | 500,000 |
| TOTAL | | | | 500,000 |
| BUILDING INSPECTION | | | | |
| 1 MOC & City Parking Lot Relamping | BI-21-01 | MOC & City Parking Lot Relamping | 416-5915-800 | 33,000 |
| 2 City Hall West Stairway and Railing | BI-21-02 | City Hall West Stairway and Railing | 416-5910-800 | 22,000 |
| 3 Arc Flash Study/Label City Bldgs for OSHA | BI-21-03 | Arc Flash Study/Label City Bldgs for OSHA | 416-5910-005 | 24,000 |
| TOTAL | | | | 79,000 |
| CONSERVANCY LANDS | | | | |
| 1 Property Marking and Deliniation | CL-21-01 | Property Marking and Deliniation | 414-5145-005 | 30,000 |
| 1 Post Flood Tiedeman Pond Revegetation | CL-21-02 | Post Flood Tiedeman Pond Revegetation | 414-5150-005 | 19,240 |
| 1 Post Flood Stricker Pond Revegetation | CL-21-03 | Post Flood Stricker Pond Revegetation | 414-5150-005 | 11,890 |
| 1 Bock Community Forest | CL-21-04 | Bock Community Forest | 414-5131-005 | 30,000 |
| 1 Middleton Hills Restorations | CL-21-05 | Middleton Hills Restorations | 414-5122-005 | 30,000 |
| 1 Tiedeman Pond Observation Platform Replacement | CL-21-06 | Tiedeman Pond Observation Platform Replacen | 414-5132-010 | 10,000 |
| 1 Conservancy Lands Signs | CL-21-07 | Conservancy Lands Signs | 414-5107-005 | 13,000 |
| TOTAL | | | | 144,130 |
| EMS | | | | |
| 1 EMS Building Painting & Carpet Replacement | EM-21-01 | EMS Building Painting & Carpet Replacement | 416-5116-800 | 30,000 |
| 2 Pager Replacements | EM-21-02 | Pager Replacements | 416-5118-800 | 10,000 |
| 3 Ambulance Stair Chair Replacements | EM-21-03 | Ambulance Stair Chair Replacements | 416-5119-800 | 24,000 |
| TOTAL | | | | 64,000 |
| FIRE DISTRICT | | | | |
| 1 Capital Replacement Fund | FI-21-01 | General Fund Assigned Fund Balance | 100-5220-991 | 194,000 |
| TOTAL | | | | 194,000 |
| GOLF COURSE | | | | |
| 1 8 Woods Bridge | GC-21-01 | 8 Woods Bridge | 650-5550-800 | 15,000 |
| 2 Fairway Mower | GC-21-02 | Fairway Mower | 650-5550-800 | 80,000 |
| 3 PermaEdge Bunker | GC-21-03 | PermaEdge Bunker | 650-5550-800 | 10,000 |
| 4 Cartpaths | GC-21-04 | Cartpaths | 650-5550-800 | 25,000 |
| 5 Pond aeration system | GC-21-05 | Pond aeration system | 650-5550-800 | 20,000 |
| 6 Range Improvement | GC-21-06 | Range Improvement | 650-5550-800 | 45,000 |
| 7 Articulating compact tractor | GC-21-07 | Articulating compact tractor | 650-5550-800 | 35,000 |
| 8 Aerifier | GC-21-08 | Aerifier | 650-5550-800 | 30,000 |
| 9 Tractor Replacement | GC-21-09 | Tractor Replacement | 650-5550-800 | 40,000 |
| TOTAL | | | | 300,000 |
| INFORMATION TECHNOLOGY | | | | |
| 1 Phone System Replacement | IT-21-01 | Phone System Replacement | 2020 Funds | - |
| 2 Computer Replacement Plan | IT-21-02 | Computer Replacement Plan | 416-5500-800 | 30,000 |
| 3 Network Switch Replacement | IT-21-03 | Network Switch Replacement | 416-5535-800 | 272,190 |
| 4 Middleton Police Website Upgrade/Migration | IT-21-04 | Middleton Police Website Upgrade/Migration | 416-5540-800 | 16,000 |
| TOTAL | | | | 318,190 |
| LIBRARY | | | | |
| 1 Interior updates Phase 2 | LB-21-01 | Interior updates Phase 2 | 204-5511-980 | 150,000 |
| TOTAL | | | | 150,000 |



2021 Approved Capital Budget Items by Account Number

| Department and Project | Project # | Account Description | Account Number | Budget Amount |
|--|-----------|--|----------------|------------------|
| PARKS, RECREATION, & FORESTRY | | | | |
| 1 Walter Bauman Aquatic Center | PR-21-01 | Walter Bauman Aquatic Center | 414-5315-005 | 50,000 |
| 2 Lakeview Splashpad | PR-21-02 | Lakeview Splashpad | 210-5230-800 | 100,000 |
| 3 Playground Replacement Plan | PR-21-03 | Playground Replacement Plan | 414-5382-800 | 40,000 |
| 4 Tennis Courts | PR-21-04 | Tennis Courts | 210-5240-800 | 200,000 |
| 5 Basketball Courts | PR-21-05 | Basketball Courts | 414-5330-010 | 20,000 |
| 6 ADA System Upgrades | PR-21-07 | ADA System Upgrades | 414-5180-800 | 35,000 |
| TOTAL | | | | 445,000 |
| PLANNING | | | | |
| 1 Stone Horse Green Development (TIF 3) | PL-21-01 | Stone Horse Green Development (TIF 3) | 401-5219-010 | 1,558,020 |
| 2 North Mendota Trail Connector (TIF 5) | PL-21-02 | North Mendota Trail Connector (TIF 5) | 501-5305-010 | 858,994 |
| 3 Community Campus Plan (TIF 3) | PL-21-03 | Community Campus Plan (TIF 3) | 401-5190-997 | 23,149 |
| 4 Laura Lane Reconstruction (TIF 3) | PL-21-04 | Laura Lane Reconstruction (TIF 3) | 401-5222-005 | 1,285,000 |
| 5 Zoning Ordinance Re-Write | PL-21-05 | Zoning Ordinance Re-Write | 416-5712-005 | 100,000 |
| TOTAL | | | | 3,825,163 |
| POLICE DEPARTMENT | | | | |
| 1 Portable Radio Replacement | PD-21-01 | Portable Radio Replacement | 416-5320-800 | 185,000 |
| 2 Taser Replacement Plan | PD-21-02 | Taser Replacement Plan | 416-5330-800 | 17,632 |
| 3 Rifle Plates | PD-21-03 | Rifle Plates | 416-5323-800 | 10,000 |
| 4 DFSI Connection to DaneCom | PD-21-04 | DFSI Connection to DaneCom | 416-5380-800 | 15,000 |
| TOTAL | | | | 227,632 |
| PUBLIC WORKS (STREETS) | | | | |
| 1 Mayflower, Hubbard, Violet Reconstruction | PW-21-01 | Mayflower, Hubbard, Violet Reconstruction | 412-5334-010 | 1,465,000 |
| 2 Parmenter, Elmwood, Aurora Recons. (TIF) | PW-21-02 | Parmenter, Elmwood, Aurora Recons. (TIF) | 412-5220-010 | 910,000 |
| 3 Parmenter Resurfacing (South - Terrace) | PW-21-03 | Parmenter Resurfacing (South - Terrace) | 412-5350-010 | 85,000 |
| 4 Marigold Resurfacing | PW-21-04 | Marigold Resurfacing | 412-5350-010 | 200,000 |
| 5 Street Surface Treatments (incl. crack filling) | PW-21-05 | Street Surface Treatments (incl. crack filling) | 412-5315-010 | 209,806 |
| 6 Middleton Beach, Mendota Reconstruction | PW-21-07 | Middleton Beach, Mendota Reconstruction | 412-5326-005 | 80,000 |
| 7 Lake, Dewey Reconstruction | PW-21-08 | Lake, Dewey Reconstruction | 412-5336-005 | 45,000 |
| 8 Pleasant View Reconstruction (TIF) | PW-21-09 | Pleasant View Reconstruction (TIF) | 401-5210-600 | 5,700,000 |
| 9 Parmenter Recon. (N. Century)(TIF/Grant) | PW-21-10 | Parmenter Recon. (N. Century)(TIF/Grant) | 401-5223-005 | 600,000 |
| TOTAL | | | | 9,294,806 |
| PUBLIC WORKS (OTHER) | | | | |
| 1 Century Ave.: Traffic Signal Changes at Donna/Frank Lloyd Wright | PO-21-01 | Century Ave.: Traffic Signal Changes at Donna/Frank Lloyd Wright | 412-5812-800 | 20,000 |
| 2 Storm Sewer Video Camera | PO-21-02 | Storm Sewer Video Camera | 412-5810-800 | 40,000 |
| 3 Pheasant Branch Creek: CMP Storm Pipe Lining | PO-21-03 | Pheasant Branch Creek: CMP Storm Pipe Lining | 412-5625-800 | 54,445 |
| 4 Fleet Maintenance Parts Washer | PO-21-04 | Fleet Maintenance Parts Washer | 412-5810-800 | 14,000 |
| 5 Speed Display Signs: Mendota Ave hill | PO-21-09 | Speed Display Signs: Mendota Ave hill | 412-5420-010 | 12,000 |
| 6 RRFB: Park St at Pheasant Branch Creek trail crossing | PO-21-11 | RRFB: Park St at Pheasant Branch Creek trail crossing | 412-5420-010 | 15,000 |
| 7 RRFB: CTH Q at Bishops Bay Pkwy. | PO-21-13 | RRFB: CTH Q at Bishops Bay Pkwy. | 412-5420-010 | 15,000 |
| 8 Mary St. Pillar Repairs | PO-21-16 | Mary St. Pillar Repairs | 412-5420-010 | 5,000 |
| TOTAL | | | | 175,445 |
| SEWER UTILITY | | | | |
| 1 Sewer Main Replacement | SU-21-01 | Sewer Main Replacement | 620-6297-815 | 400,000 |
| TOTAL | | | | 400,000 |



2021 Approved Capital Budget Items by Account Number

| Department and Project | Project # | Account Description | Account Number | Budget Amount |
|---|-----------|--|----------------|-------------------|
| STORM WATER UTILITY | | | | |
| 1 South Fork Pheasant Branch: S of Market St | SW-21-01 | South Fork Pheasant Branch: S of Market St | 630-5735-800 | 912,000 |
| 2 Pheasant Branch: Confl Pond-Park (1): Repair | SW-21-02 | Pheasant Branch: Confl Pond-Park (1): Repair | 630-5736-800 | 381,500 |
| 3 Pheasant Branch: Parmenter-Park (2): Repair | SW-21-03 | Pheasant Branch: Parmenter-Park (2): Repair | 630-5737-800 | 270,000 |
| 4 Pheasant Branch: Park-Century: Repair | SW-21-04 | Pheasant Branch: Park-Century: Repair | 630-5738-800 | 319,000 |
| 5 Pheasant Branch: N. of Century: Repair | SW-21-05 | Pheasant Branch: N. of Century: Repair | 630-5732-800 | 315,000 |
| 6 Clovernook Drainage Way: Regrading | SW-21-06 | Clovernook Drainage Way: Regrading | 630-5200-310 | 40,000 |
| 7 Stonefield Meadows Drainage Way: Repair | SW-21-07 | Stonefield Meadows Drainage Way: Repair | 630-5200-310 | 35,000 |
| 8 N RR Track Drainage Way: Regrading | SW-21-08 | N RR Track Drainage Way: Regrading | 630-5200-310 | 15,000 |
| 9 Middleton Hills SE Pond: Dredging | SW-21-09 | Middleton Hills SE Pond: Dredging | 630-5725-800 | 20,000 |
| 10 Misty Valley Sed. & Infil. Pond: Dredging | SW-21-10 | Misty Valley Sed. & Infil. Pond: Dredging | 630-5726-800 | 40,000 |
| TOTAL | | | | 2,347,500 |
| VEHICLE & EQUIPMENT REPLACEMENT PLAN | | | | |
| 1 Vehicle & Equipment Replacement Plan | VE-21-01 | Vehicle & Equipment Replacement Plan | 412-5805-800 | 11,300 |
| 1 Vehicle & Equipment Replacement Plan | VE-21-01 | Vehicle & Equipment Replacement Plan | 414-5380-800 | 292,700 |
| 1 Vehicle & Equipment Replacement Plan | VE-21-01 | Vehicle & Equipment Replacement Plan | 416-5305-800 | 196,000 |
| TOTAL | | | | 500,000 |
| WATER RESOURCES COMMISSION | | | | |
| 1 Adaptive Management / TMDL Compliance | WR-21-01 | Adaptive Management / TMDL Compliance | 412-5608-800 | 60,603 |
| | | | 401-5199-010 | 350,000 |
| 2 Esser Pond Dredge & Outfall Improvements | WR-21-02 | Esser Pond Dredge & Outfall Improvements | | |
| 3 Confluence Pond Weir Modification | WR-21-03 | Confluence Pond Weir Modification | 401-5192-010 | 80,000 |
| 4 Confluence Pond Expansion | WR-21-04 | Confluence Pond Expansion | 401-5192-010 | 150,000 |
| TOTAL | | | | 640,603 |
| WATER UTILITY | | | | |
| 1 Water Meter Replacement | WU-21-01 | Water Meter Replacement | 610-6197-840 | 80,000 |
| 2 Water Main Replacement | WU-21-02 | Water Main Replacement | | 1,425,000 |
| 3 Well Rehab | WU-21-03 | Well Rehab | | 250,000 |
| 4 Water Utility Vehicle Replacement | WU-21-04 | Water Utility Vehicle Replacement | 610-6197-815 | 59,000 |
| 5 Water Utility Equipment Replacement | WU-21-05 | Water Utility Equipment Replacement | 610-6197-815 | 58,500 |
| TOTAL | | | | 1,872,500 |
| TOTAL ALL DEPARTMENTS | | | | 21,537,969 |



**2021 CAPITAL ITEMS AND VEHICLES SCHEDULED TO BE REPLACED
GENERAL CAPITAL ITEMS**

| Mechanic's Priority | Vehicle # | Vehicle Year | Department | Description | Requested Budget | Apporved Budget | Notes |
|---------------------|-----------|--------------|--------------|---------------------------------|------------------|-----------------|--|
| 1 | 559 | 2016 | Police | Ford Utility AWD Interceptor | \$ 52,000 | \$ 52,000 | |
| 2 | 557 | 2017 | Police | Ford Utility AWD Interceptor | 52,000 | 52,000 | |
| 3 | 555 | 2017 | Police | Ford Utility AWD Interceptor | 52,000 | 52,000 | |
| 4 | 471 | 2013 | Police | Ford Taurus | 40,000 | 40,000 | |
| 5 | 72 | 2008 | Public Lands | Artic Cat Bearcat Snowmobile | 6,500 | 6,500 | Auction #72 & add rubber tracks for #63 JD Gator |
| 7 | M6 | 2004 | Public Lands | John Deere 1600 Turbo Mower | 66,300 | 66,300 | |
| 9 | 38 | 2012 | Public Lands | Ford F-250 Pick Up | 51,500 | 51,500 | Cost with plow and salter |
| 10 | 59 | 2007 | Public Lands | Ford F-550 Bucket Truck | 168,400 | 168,400 | Unit would be 12' to 17' additional reach with stabilizer legs |
| x | 551 | 2017 | Police | Ford Utility AWD Interceptor | - | - | Add 1 year to replacement schedule |
| x | 28 | 2006 | Public Lands | Vermeer BC 1000XL Brush Chipper | - | - | Add 5 years to replacement schedule |
| TOTAL | | | | | \$ 488,700 | \$ 488,700 | |

**2021 CAPITAL ITEMS AND VEHICLES SCHEDULED TO BE REPLACED
TOURISM & UTILITIES**

| Mechanic's Priority | Vehicle # | Vehicle Year | Department | Description | Requested Budget | Apporved Budget | Notes |
|---------------------|-----------|--------------|------------|--------------------------|------------------|-----------------|-------------------------------------|
| 6 | 30 | 2016 | Utilities | Cat 262D XPS Skid loader | \$ 58,500 | \$ 58,500 | Change to 5 year life cycle |
| 8 | 31 | 2013 | Utilities | Ford F-250 Pick Up | 59,000 | 59,000 | |
| x | 67 | 2011 | Tourism | Ford Flex Sel | - | - | Add 2 years to replacement schedule |
| TOTAL | | | | | \$ 117,500 | \$ 117,500 | |

Vehicle Replacement Plan



2021 City of Middleton Budget

GENERAL FUND VEHICLE REPLACEMENT PLAN SUMMARY: 2021 - 2030

| Department | Total Current Replacement Value | Average Annual Cost | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 to 2030 |
|----------------|---------------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| Administration | \$ 62,703 | \$ 6,270 | \$ - | \$ - | \$ - | \$ 41,993 | \$ - | \$ 30,868 |
| Inspection | 124,102 | 12,410 | - | - | - | 96,313 | - | 54,769 |
| Police | 665,147 | 123,015 | 196,000 | 139,449 | 51,945 | 201,080 | 125,522 | 758,645 |
| Public Works | 3,734,558 | 322,697 | - | 252,295 | 161,066 | 90,417 | 817,304 | 1,931,416 |
| Public Lands | 1,569,938 | 176,296 | 292,700 | 244,604 | 100,798 | 116,897 | 169,498 | 1,209,334 |
| TOTAL | \$ 6,156,448 | \$ 640,689 | \$ 488,700 | \$ 636,348 | \$ 313,809 | \$ 546,700 | \$ 1,112,325 | \$ 3,985,032 |

| | | | | | | |
|---------------------------------------|-----------|-----------|-----------|-----------|-------------|-------------|
| Beginning Balance | 200,000 | 260,300 | 187,952 | 405,143 | 513,443 | 112,118 |
| Plus Budget Allocation | 500,000 | 500,000 | 500,000 | 600,000 | 600,000 | 3,500,000 |
| Plus Anticipated Trade-In/Sales | 49,000 | 64,000 | 31,000 | 55,000 | 111,000 | 399,000 |
| Less Vehicle Replacements | (488,700) | (636,348) | (313,809) | (546,700) | (1,112,325) | (3,985,032) |
| Less Other Equipment Replacements | - | - | - | - | - | - |
| Less New Vehicle & Equipment Requests | - | - | - | - | - | - |
| Ending Balance | 260,300 | 187,952 | 405,143 | 513,443 | 112,118 | 26,086 |

NON-GENERAL FUNDS VEHICLE REPLACEMENT PLAN SUMMARY: 2021 - 2030

| Department | Total Current Replacement Value | Average Annual Cost | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 to 2030 |
|--------------|---------------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|
| Utilities | \$ 1,207,918 | \$ 126,749 | \$ 117,500 | \$ 465,062 | \$ 161,436 | \$ 130,659 | \$ 62,393 | \$ 425,060 |
| Tourism | 43,352 | 3,613 | - | - | 46,890 | - | - | - |
| TOTAL | \$ 1,251,270 | \$ 130,362 | \$ 117,500 | \$ 465,062 | \$ 208,326 | \$ 130,659 | \$ 62,393 | \$ 425,060 |



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 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 to 2030 | | | |
|--------|----------------|------------|---------------------|------------------|---------------|------------------------|---------------------------|------------------------|--------------------------|------------|---------------------|-------------------------|------|------|------|--------|------|--------------|---|---|--------|
| 68 | City Hall | 2014 | Ford Utility | 1FM6K8AREGB79769 | 98672 | 28,369 | - | 28,369 | 37,332 | 10 | 3,733 | 2024 | - | - | - | 41,993 | - | - | | | |
| 69 | City Hall | 2016 | Ford Fusion | 3FABP0H76R151980 | 90677 | 20,703 | 150 | 20,853 | 25,371 | 10 | 2,537 | 2026 | - | - | - | - | - | - | | | |
| TOTAL | | | | | | | | | | | | | - | - | - | 41,993 | - | - | - | - | 30,868 |



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 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 to 2030 | | | | |
|--------|-----------------|------------|---------------------|-------------------|---------------|------------------------|---------------------------|------------------------|--------------------------|------------|---------------------|-------------------------|------|------|------|--------|------|--------------|--------|---|---|--------|
| 2 | Inspections | 2014 | Ford Taurus | 1FAHP2MK2EG159550 | E4085 | 20,000 | 572 | 20,572 | 27,071 | 10 | 2,707 | 2024 | - | - | - | 30,451 | - | - | | | | |
| 66 | Community Svcs. | 2014 | Ford F-350 Pick-Up | 1FD8X3F69EEB52828 | 88484 | 41,944 | 2,550 | 44,494 | 58,551 | 10 | 5,855 | 2024 | - | - | - | 65,862 | - | - | | | | |
| 79 | Community Svcs. | 2020 | Ford F-150 Pick-Up | 1FTNF1E41LKE09863 | | 37,000 | | 37,000 | 38,480 | 10 | 3,848 | 2030 | - | - | - | - | - | - | 54,769 | | | |
| TOTAL | | | | | | | | | | | | | - | - | - | - | - | - | 96,313 | - | - | 54,769 |



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 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 to 2030 | | |
|--------|-----------------|------------|------------------------------|-------------------|---------------|------------------------|---------------------------|------------------------|--------------------------|------------|---------------------|-------------------------|---------|-----------|---------|---------|---------|--------------|--------|--|
| 177 | Police Admin | 2009 | Chevrolet Malibu | 1G1Z557B98479835 | 981WCF | 20,721 | 1,500 | 22,221 | 33,175 | 13 | 2,562 | 2022 | - | 34,502 | - | - | - | - | - | |
| 471 | Police Admin | 2013 | Ford Taurus | 1FAHP2D86D210471 | 140EBK | 20,875 | 9,700 | 30,575 | 28,569 | 8 | 3,571 | 2021 | 40,000 | - | - | - | - | - | 39,099 | |
| 550 | Police Patrol | 2015 | Ford Utility AWD Interceptor | 1FM5K8AR8FG841079 | E3972 | 28,000 | 40,000 | 68,000 | 35,429 | 4 | 8,857 | 2020 | - | - | - | 39,853 | - | - | 46,622 | |
| 551 | Police Patrol | 2017 | Ford Utility AWD Interceptor | 1FM5K8ARXHB82722 | E6587 | 28,912 | 40,000 | 68,912 | 37,280 | 5 | 7,456 | 2022 | - | 38,771 | - | - | - | - | 47,171 | |
| 552 | Police Patrol | 2020 | Ford Utility AWD Interceptor | 1FM5K8AB0LGA41654 | E2685 | 34,983 | 40,000 | 74,983 | 36,382 | 4 | 9,096 | 2024 | - | - | - | 40,925 | - | - | 47,876 | |
| 553 | Police Patrol | 2016 | Ford Utility AWD Interceptor | 1FM5K8AR9SG881057 | E5940 | 29,000 | 60,000 | 89,000 | 35,283 | 4 | 8,821 | 2020 | - | - | - | 39,689 | - | - | 46,430 | |
| 554 | Police Patrol | 2018 | Ford Utility AWD Interceptor | 1FM5K8B81JGA89842 | E7248 | 30,338 | 40,000 | 70,338 | 34,126 | 4 | 8,532 | 2022 | - | 35,491 | - | - | - | - | 90,081 | |
| 555 | Police Patrol | 2017 | Ford Utility AWD Interceptor | 1FM5K8AR1HGB82723 | E6571 | 28,912 | 40,000 | 68,912 | 33,823 | 4 | 8,456 | 2021 | 52,000 | - | - | - | - | 39,568 | 46,289 | |
| 556 | Police Patrol | 2020 | Ford Utility AWD Interceptor | 1FM5K8AB0LGA41653 | E3259 | 34,983 | 40,000 | 74,983 | 36,382 | 4 | 9,096 | 2024 | - | - | - | 40,925 | - | - | 47,876 | |
| 557 | Police Patrol | 2017 | Ford Utility AWD Interceptor | 1FM5K8AR3GHB82724 | 235 | 28,912 | 40,000 | 68,912 | 37,137 | 4 | 9,284 | 2021 | 52,000 | - | - | - | - | - | 50,825 | |
| 558 | Police Patrol | 2016 | Ford Utility AWD Interceptor | 1FM5K8AR0SG881058 | E5938 | 29,000 | 60,000 | 89,000 | 35,283 | 4 | 8,821 | 2020 | - | - | - | 39,689 | - | - | 46,430 | |
| 559 | Police Patrol | 2018 | Ford Explorer | 1FM5K8AR2GG881059 | E5939 | 29,000 | 40,000 | 69,000 | 35,283 | 5 | 7,057 | 2021 | 52,000 | - | - | - | - | - | 42,927 | |
| 9844 | Police Admin | 2018 | Ford Explorer | 1FM5K8B8AJGA89843 | AC24357 | 30,978 | 3,500 | 34,478 | 34,846 | 8 | 4,356 | 2026 | - | - | - | - | - | - | 42,395 | |
| 5043 | Police Chief | 2020 | Ford Explorer | 1FM5K8B81JGA89844 | ACP5837 | 30,923 | 3,500 | 34,423 | 34,784 | 8 | 4,348 | 2026 | - | - | - | - | - | - | 42,320 | |
| 5214 | Police Admin | 2019 | Ford Explorer | 1FM5K8B81JGA45214 | 889THK | 29,480 | - | 29,480 | 30,659 | 8 | 3,832 | 2028 | - | - | - | - | - | - | 40,345 | |
| 1354 | Police Admin | 2014 | Ford Taurus | 1FAHP2D86EG161354 | 482WJV | 22,421 | 9,700 | 32,121 | 29,505 | 8 | 3,688 | 2022 | - | 30,685 | - | - | - | - | 39,952 | |
| 3658 | Police Admin | 2015 | Ford Taurus | 1FAHP2D85FG13668 | 567JMM | 18,844 | 9,700 | 28,544 | 23,844 | 8 | 2,981 | 2023 | - | - | 25,790 | - | - | - | - | |
| 5535 | Police Training | 2012 | Chrysler Grand Caravan | 2C4RDGXR225535 | 908-SDU | 16,990 | - | 16,990 | 24,182 | 11 | 2,198 | 2023 | - | - | 26,155 | - | - | - | - | |
| 6655 | Police Admin | 2017 | Ford Explorer | 1FM5K8B80HCC56655 | AAB8121 | 29,080 | 11,681 | 40,761 | 36,337 | 8 | 4,542 | 2025 | - | - | - | - | - | 42,509 | - | |
| Cycle | Police Patrol | 2016 | HARLEY Electra Glide | 1HD1FMM19G6658197 | 4578 | - | - | - | - | 3 | - | 2019 | - | - | - | - | - | - | - | |
| | | | | | | | | | | | | 196,000 | 139,449 | 51,945 | 201,080 | 125,522 | 758,645 | | | |
| | | | | | | | | | | | | 123,015 | 665,147 | 1,052,194 | | | | | | |
| | | | | | | | | | | | | 123,015 | 665,147 | 1,052,194 | | | | | | |



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 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 to 2030 | |
|--------|----------------------|------------|--|---------------------|---------------|------------------------|---------------------------|------------------------|--------------------------|------------|---------------------|-------------------------|---------|---------|---------|---------|---------|--------------|--------|
| 4 | Public Lands Vehicle | 2016 | Ford F-150 Pick-Up | 1FTNF1E3XGKE48670 | 93205 | 29,000 | 4,600 | 33,600 | 40,880 | 9 | 4,542 | 2025 | - | - | - | - | 47,824 | - | |
| 6 | Public Lands Vehicle | 2017 | Ford F-150 Pick-Up | 1FTPF1E1TDFK11216 | 61188 | 29,000 | 5,200 | 34,200 | 46,805 | 9 | 5,201 | 2022 | - | 48,677 | - | - | - | - | - |
| 9 | Public Lands Vehicle | 2017 | Ford F-150 4x4 Pick-Up w/Plow | 1G0EK42Z8E924398 | 70696 | 35,037 | 3,074 | 38,111 | 44,584 | 9 | 4,954 | 2026 | - | - | 44,584 | - | - | - | 54,243 |
| 13 | Public Lands Vehicle | 2013 | GMC K2500 Pick-Up | 1G102ZC60Z138036 | 37772 | 24,155 | 2,200 | 26,355 | 36,069 | 9 | 4,008 | 2022 | - | - | - | - | - | - | - |
| 28 | Public Lands Vehicle | 2006 | Vermeer BC-1000XL Brush Chipper | 1VRY119961006997 | 58907 | 32,000 | 775 | 32,775 | 59,026 | 20 | 2,951 | 2026 | - | - | - | - | - | - | 71,814 |
| 32 | Public Lands Vehicle | 2011 | John Deere 4520 Tractor | LV4520H40747 | N/A | 28,000 | 4,500 | 32,500 | 48,108 | 20 | 2,405 | 2031 | - | - | - | - | - | - | - |
| 38 | Public Lands Vehicle | 2012 | Ford F-250 Pick-Up | 1FTBF1B6XE41196 | 53486 | 22,461 | 1,870 | 24,331 | 34,631 | 9 | 3,848 | 2021 | 51,500 | - | - | - | - | - | 49,291 |
| 40 | Public Lands Vehicle | 2018 | Ford F-550 4x4 Dump Box | 1FDUF5HTMKE43878 | 73435 | 70,586 | - | 70,586 | 76,346 | 12 | 6,362 | 2031 | - | - | - | - | - | - | - |
| 41 | Forestry Vehicle | 2019 | Ford F-150 4x4 Pick-Up | 1FTNF1E3XGKE40448 | 99984 | 31,680 | 7,342 | 39,022 | 43,894 | 9 | 4,877 | 2027 | - | - | - | - | - | - | 55,540 |
| 47 | Public Lands Vehicle | 2016 | Ford F-150 Pick-Up | 1FTNF1E3XGKE48671 | 93204 | 29,000 | 2,900 | 31,900 | 38,811 | 9 | 4,312 | 2025 | - | - | - | - | - | 45,403 | - |
| 48 | Public Lands Vehicle | 2018 | Ford F-150 4x4 Pick-Up | 1FTNF1E3XGKE40447 | C10007 | 31,680 | 4,742 | 36,422 | 40,970 | 12 | 3,414 | 2030 | - | - | - | - | - | - | - |
| 49 | Public Lands Vehicle | 2014 | Ford F-550 Dump Box | 1FDUF5HTMKEA17544 | 63705 | 43,000 | 4,200 | 47,200 | 62,112 | 12 | 5,176 | 2026 | - | - | - | - | - | - | 75,569 |
| 50 | Public Lands Vehicle | 2017 | John Deere Gator XUV 625i | 1M0E25G5GM12581 | N/A | 16,912 | 415 | 17,327 | 20,270 | 5 | 4,054 | 2022 | - | 21,081 | - | - | - | - | 58,313 |
| 51 | Public Lands Vehicle | 2017 | Ford F-550 Dump Box | 1FDUF5HTMKE413347 | 68222 | 50,591 | 10,274 | 60,865 | 71,203 | 12 | 5,934 | 2029 | - | - | - | - | - | - | 25,648 |
| 52 | Public Lands Vehicle | 2017 | John Deere Gator XUV 625i | 1M0E25G5GM12482 | N/A | 17,208 | 1,585 | 18,793 | 21,985 | 5 | 4,397 | 2022 | - | - | - | - | - | - | 27,818 |
| 53 | Public Lands Vehicle | 2007 | Chevrolet 1500 Pick-Up | 1G0EK4L37Z824972 | 73119 | 21,500 | 1,250 | 22,750 | 39,396 | 12 | 3,283 | 2020 | - | - | - | - | - | - | - |
| 56 | Public Lands Vehicle | 2017 | Ford F-150 4x4 Pick-Up | 1FTNF1E3XGKE403301 | 96172 | 30,552 | 4,777 | 35,329 | 41,330 | 9 | 4,592 | 2026 | - | - | - | - | - | - | 50,284 |
| 57 | Public Lands Vehicle | 2008 | Chevrolet 2500 Pick-Up | 1G0HK24K18E219017 | 75803 | 22,316 | 2,100 | 24,416 | 40,654 | 11 | 3,696 | 2020 | - | - | - | - | - | - | - |
| 59 | Forestry Vehicle | 2006 | Ford F-550 Bucket Truck | 1FDAF59P8E0E052107 | 78709 | 50,000 | 7,700 | 57,700 | 103,914 | 15 | 6,928 | 2021 | 168,400 | - | - | - | - | - | - |
| 61 | Forestry Vehicle | 2018 | Gatepillar 259D Skid Loader | CAT0259DL15761 | N/A | 59,885 | 1,455 | 61,340 | 68,999 | 5 | 13,800 | 2023 | - | - | 74,629 | - | - | - | 90,798 |
| 63 | Public Lands Vehicle | 2017 | John Deere Gator XUV 825i | 1M0E25G5GM130762 | N/A | 23,080 | 1,331 | 24,411 | 28,557 | 5 | 5,711 | 2022 | - | 29,699 | - | - | - | - | 36,134 |
| 72 | Public Lands Vehicle | 2012 | Artic Cat Bearcat Snowmobile | 4JUF12SNW1CT103864 | N/A | 13,000 | 2,600 | 15,600 | 22,204 | 8 | 2,776 | 2021 | 6,500 | - | - | - | - | - | 30,388 |
| T1 | Public Lands Trailer | 2016 | K&K 6,000 lb Flat Bed Trailer | KK38FAQJ92001341 | 91749 | 2,612 | 350 | 2,962 | 3,604 | 12 | 300 | 2028 | - | - | - | - | - | - | 4,743 |
| T2 | Public Lands Trailer | 2016 | K&K 7,000 lb Flat Bed Trailer | KK38FAQJ92001339 | 91750 | 2,612 | 350 | 2,962 | 3,604 | 12 | 300 | 2028 | - | - | - | - | - | - | 4,743 |
| T3 | Public Lands Trailer | 2016 | K&K 7,000 lb Flat Bed Trailer | KK38FAQJ92001363 | 93334 | 3,725 | 350 | 4,075 | 4,958 | 12 | 413 | 2028 | - | - | - | - | - | - | 6,524 |
| T4 | Public Lands Trailer | 2016 | K&K 7,000 lb Flat Bed Trailer | KK38FAQJ92001361 | 93335 | 3,725 | 350 | 4,075 | 4,958 | 12 | 474 | 2028 | - | - | - | - | - | - | 7,485 |
| T5 | Public Lands Trailer | 2008 | Olympic 7,000 lb Trailer | 129BA18168V146043 | 76614 | 4,500 | 350 | 4,850 | 8,076 | 17 | 475 | 2025 | - | - | - | - | - | - | 9,448 |
| T6 | Public Lands Trailer | 2002 | Olympic 6,000 lb Trailer (Water Wagon) | 1298C1612V146021 | 61063 | 4,500 | 570 | 5,070 | 10,682 | 21 | 509 | 2023 | - | - | 11,554 | - | - | - | - |
| T7 | Public Lands Trailer | 2003 | Olympic 7,000 lb Trailer (Snowmobile) | 129BA26213V146011 | 63503 | 4,500 | 900 | 5,400 | 10,939 | 16 | 684 | 2019 | - | - | - | - | - | - | - |
| T8 | Public Lands Trailer | 2012 | K&K 7,000 lb Flat Bed Trailer | KK38FAQJ92001258 | 83739 | 4,500 | 350 | 4,850 | 6,903 | 12 | 575 | 2024 | - | - | - | - | - | - | 7,766 |
| T9 | Public Lands Trailer | 2014 | K&K 7,000 lb Flat Bed Trailer | KK38FAQJ92001268 | 84587 | 4,500 | 350 | 4,850 | 6,638 | 12 | 553 | 2025 | - | - | - | - | - | - | 7,766 |
| T10 | Public Lands Trailer | 2014 | K&K 12,000 lb Flat Bed Trailer (Skidsteer) | KK647VH200221270 | 87027 | 6,500 | 845 | 7,345 | 9,666 | 10 | 967 | 2024 | - | - | - | - | - | - | 10,873 |
| T11 | Public Lands Trailer | 2016 | K&K 7,000 lb Flat Bed Trailer (Ball Diamond) | KK38FAQJ92001382 | 93333 | 3,725 | 1,750 | 5,475 | 6,661 | 10 | 666 | 2026 | - | - | - | - | - | - | 8,104 |
| M1 | Public Lands Mower | 2016 | John Deere 1575 Mower | 1TC1575VKS020090 | N/A | 32,747 | 750 | 33,497 | 40,755 | 6 | 6,793 | 2022 | - | 42,385 | - | - | - | - | 53,631 |
| M2 | Public Lands Mower | 2019 | John Deere 1575 Mower | 1TC1575VKS020092 | N/A | 34,845 | 11,829 | 46,674 | 50,483 | 6 | 8,414 | 2025 | - | - | - | - | - | - | 59,058 |
| M3 | Public Lands Mower | 2016 | John Deere 1575 Mower | 1TC1575VKS020059 | N/A | 32,747 | 750 | 33,497 | 40,755 | 6 | 6,793 | 2022 | - | - | - | - | - | - | 53,631 |
| M4 | Public Lands Mower | 2016 | John Deere 1600 Turbo Mower | 1TC1600TJG4500132 | N/A | 52,985 | 250 | 55,245 | 64,780 | 8 | 8,098 | 2024 | - | - | - | - | - | - | 72,869 |
| M5 | Public Lands Mower | 2018 | John Deere 1600 Turbo Mower | 1TC1600TJG4500110 | N/A | 54,771 | 1,445 | 56,216 | 63,235 | 8 | 7,904 | 2026 | - | - | - | - | - | - | 76,935 |
| M6 | Public Lands Mower | 2013 | John Deere 1600 Turbo Mower | 1TC1600TJG4500148 | N/A | 50,479 | 250 | 50,729 | 69,426 | 8 | 8,678 | 2021 | 66,300 | - | - | - | - | - | 95,014 |
| M7 | Public Lands Mower | 2017 | Ferris IS2100Z Mower | 2017F4032 | N/A | 8,600 | 2,950 | 11,550 | 13,512 | 6 | 2,252 | 2023 | - | - | - | - | - | - | 18,492 |
| 71 | Public Lands Equip. | 2018 | Smithco Ball Diamond Groomer | PX1077 | N/A | 19,663 | 403 | 20,066 | 22,572 | 6 | 3,762 | 2024 | - | - | - | - | - | - | 32,127 |
| 75 | Public Lands Equip. | 2016 | Smithco Ball Diamond Groomer | 13974 | N/A | 13,216 | 3,697 | 16,913 | 20,577 | 10 | 2,058 | 2026 | - | - | - | 25,390 | - | - | 25,035 |
| 76 | Public Lands Vehicle | 2019 | Ford F-150 4x4 Pick-Up | 1FMRK9AB0LGA41654 | N/A | 34,983 | - | 34,983 | 37,838 | 9 | 4,204 | 2028 | - | - | - | - | - | - | 49,792 |
| 77 | Public Lands Vehicle | 2019 | Ford F-150 4x4 Pick-Up | 1FMRK9AB0LGA41653 | N/A | 34,983 | - | 34,983 | 37,838 | 9 | 4,204 | 2028 | - | - | - | - | - | - | 49,792 |
| TOTAL | | | | | | | | | | | | | 292,700 | 244,804 | 100,798 | 116,897 | 169,498 | 1,209,334 | |



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 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 to 2030 | | | | | | | | | | | | |
|--------|-----------------|------------|------------------------------------|---------------------|---------------|------------------------|---------------------------|------------------------|--------------------------|------------|---------------------|-------------------------|-------|-----------|---------|-----------|-----------|--------------|---------|--|--|--|--|--|--|---------|---------|--------|---------|-----------|
| 1 | Engineering | 2019 | Ford Transit Connect Van | NM0LE7E29K1400589 | | 32,741 | 150 | 32,891 | 35,575 | 9 | 3,953 | 2028 | - | - | - | - | - | 46,814 | | | | | | | | | | | | |
| 5 | Engineering | 2013 | Ford Taurus | 1FAHP2MK1DGI98077 | E43688 | 10,000 | 849 | 10,849 | 14,848 | 9 | 1,650 | 2022 | - | 15,442 | - | - | - | - | - | | | | | | | | | | | |
| 7 | Streets Vehicle | 2017 | International 7400 Plow Truck | 1HTWCS3TR1HH741426 | 93748 | 101,878 | 69,890 | 171,768 | 200,944 | 13 | 15,457 | 2030 | - | - | - | - | - | - | 286,006 | | | | | | | | | | | |
| 8 | Mechanics | 2016 | Ford F-150 Super Crew | 1FTFW1EG5KE49673 | 93395 | 31,815 | 3,800 | 35,615 | 43,331 | 9 | 4,815 | 2025 | - | - | - | - | - | 50,691 | - | | | | | | | | | | | |
| 11 | Streets Vehicle | 2012 | International 7400 Plow Truck | 1HTWDA2R2CJ597031 | 81940 | 83,189 | 59,163 | 142,352 | 202,611 | 13 | 15,585 | 2025 | - | - | - | - | - | 237,026 | - | | | | | | | | | | | |
| 14 | Streets Vehicle | 2019 | International 7400 Plow Truck | 1HTWCTARKKH133226 | 99802 | 107,570 | 83,748 | 191,318 | 206,930 | 13 | 15,918 | 2032 | - | - | - | - | - | - | - | | | | | | | | | | | |
| 15 | Streets Vehicle | 2017 | International 4400 Brush Truck | 1HTMKS2L2HH741425 | 93751 | 94,330 | 46,512 | 140,842 | 164,765 | 12 | 13,730 | 2029 | - | - | - | - | - | - | 225,492 | | | | | | | | | | | |
| 16 | Streets Vehicle | 2013 | Ford F-550 Dump Truck | 1FDUF5HT9DEB46929 | 86337 | 39,094 | 21,800 | 60,894 | 83,338 | 12 | 6,945 | 2025 | - | - | - | - | - | 97,494 | - | | | | | | | | | | | |
| 17 | Streets Vehicle | 2019 | International 7400 Plow Truck | 1HTWNTA19KH180195 | 99700 | 212,322 | 10,806 | 223,128 | 241,335 | 12 | 20,111 | 2031 | - | - | - | - | - | - | - | | | | | | | | | | | |
| 18 | Streets Ops | 2020 | Ford F-150 4x4 Pick-Up | 1FTNF1E41LKE09663 | | 37,000 | | 37,000 | 38,480 | 8 | 4,810 | 2028 | - | - | - | - | - | - | 50,637 | | | | | | | | | | | |
| 20 | Streets Vehicle | 2019 | Cat 930M Wheel Loader | CAT0930MCKTG05081 | N/A | 203,406 | 34,500 | 237,906 | 257,319 | 12 | 21,443 | 2031 | - | - | - | - | - | - | - | | | | | | | | | | | |
| 21 | Streets Vehicle | 2018 | Caterpillar 262D Skid Loader | OAT10692DDJTB07880 | N/A | 47,426 | 23,514 | 70,940 | 79,798 | 5 | 15,960 | 2023 | - | - | 86,310 | - | - | - | 105,009 | | | | | | | | | | | |
| 22 | Streets Vehicle | 2017 | Elgin Pelican Street Sweeper | NP41330 | N/A | 233,261 | 4,728 | 237,989 | 278,413 | 10 | 27,841 | 2027 | - | - | - | - | - | - | 352,281 | | | | | | | | | | | |
| 24 | Streets Vehicle | 2004 | TARCO Windy 400 Leaf Vac | LW1914A8514L02804 | 40149 | 28,983 | 6,500 | 35,483 | 69,117 | 19 | 3,638 | 2023 | - | - | 74,757 | - | - | - | - | | | | | | | | | | | |
| 25 | Streets Vehicle | 1992 | John Deere 2755 Tractor | L02755F758153 | N/A | 38,987 | 1,468 | 40,455 | 126,165 | 30 | 4,206 | 2022 | - | - | - | - | - | - | - | | | | | | | | | | | |
| 27 | Streets Vehicle | 2016 | Tarco Windy 400 Leaf Loader | 1L92P14186649973 | N/A | 49,822 | 10,400 | 60,222 | 73,269 | 8 | 9,159 | 2024 | - | - | - | 82,418 | - | - | - | | | | | | | | | | | |
| 33 | Streets Vehicle | 2012 | International 7400 Plow Truck | 1HTWDA2R2CJ597032 | 81941 | 83,189 | 59,163 | 142,352 | 202,611 | 13 | 15,585 | 2025 | - | - | - | - | - | 237,026 | - | | | | | | | | | | | |
| 34 | Streets Vehicle | 2001 | John Deere 6310 Tractor | L06310V306501 | N/A | 44,600 | 1,759 | 46,359 | 101,578 | 21 | 4,837 | 2022 | - | - | - | - | - | - | - | | | | | | | | | | | |
| 35 | Streets Vehicle | 2018 | Ford F-150 4x4 Pick-Up | 1FTNF1EG3KJKE9213 | 99969 | 31,007 | 6,132 | 37,139 | 41,776 | 9 | 4,642 | 2027 | - | - | - | - | - | - | 52,860 | | | | | | | | | | | |
| 36 | Streets Vehicle | 2016 | Ford F-150 Pick-Up | 1FTNF1EG3KKE49872 | 93203 | 28,644 | 9,210 | 37,854 | 46,055 | 9 | 5,117 | 2025 | - | - | - | - | - | 53,878 | - | | | | | | | | | | | |
| 37 | Streets Vehicle | 2020 | International Harvester Plow Truck | 3HAKETA19LL858354 | 79381 | 220,269 | - | 220,269 | 229,080 | 12 | 19,090 | 2032 | - | - | - | - | - | - | - | | | | | | | | | | | |
| 39 | Streets Vehicle | 2018 | International 7400 Plow Truck | 1HTWGSTXJH589048 | 97461 | 179,788 | 7,481 | 187,269 | 210,652 | 12 | 17,554 | 2030 | - | - | - | - | - | - | 299,823 | | | | | | | | | | | |
| 43 | Streets Vehicle | 2018 | Ford F-350 | 1FDRF3B61JEC93397 | 99615 | 41,486 | 10,981 | 52,467 | 59,018 | 9 | 6,558 | 2027 | - | - | - | - | - | - | 74,677 | | | | | | | | | | | |
| 45 | Streets Vehicle | 2018 | Vermeer 1800XL Brush Chipper | 1VRY152J3H1006424 | 98673 | 71,400 | 2,090 | 73,490 | 82,666 | 8 | 10,333 | 2026 | - | - | - | - | - | - | 100,576 | | | | | | | | | | | |
| 46 | Streets Vehicle | 2017 | Vermeer 1800XL Brush Chipper | 1VRY152J3H1006424 | TBD | 70,967 | 1,425 | 72,392 | 84,688 | 8 | 10,586 | 2025 | - | - | - | - | - | - | - | | | | | | | | | | | |
| 60 | Streets Vehicle | 2020 | Weiler/Cat P265 Asphalt Paver | 1W90P265K0001129 | N/A | 157,000 | - | 157,000 | 163,280 | 13 | 12,560 | 2033 | - | - | - | - | - | - | - | | | | | | | | | | | |
| 64 | Streets Vehicle | 2014 | International 7400 Plow Truck | 1HTWDA2R6EH76711 | 86210 | 88,492 | 66,746 | 155,238 | 204,283 | 13 | 15,714 | 2027 | - | - | - | - | - | - | 258,483 | | | | | | | | | | | |
| 65 | Mechanics | 2012 | Mitsubishi Fork Lift | AF13F31052 | N/A | 34,330 | 300 | 34,630 | 49,289 | 25 | 1,972 | 2037 | - | - | - | - | - | - | - | | | | | | | | | | | |
| 70 | Mechanics | 2015 | Sky Jack Scissor Lift | 70027413 | N/A | 18,900 | 500 | 19,400 | 24,547 | 25 | 982 | 2040 | - | - | - | - | - | - | - | | | | | | | | | | | |
| 73 | Streets Vehicle | 2015 | Bomag 900-50 Vibratory Roller | 861834071978 | N/A | 16,886 | 850 | 17,736 | 22,442 | 10 | 2,244 | 2025 | - | - | - | - | - | 26,254 | - | | | | | | | | | | | |
| 80 | Streets Equip. | 2019 | Graco Painter Power Unit | G19A262005007147 | N/A | 4,700 | - | 4,700 | 5,084 | 10 | 508 | 2030 | - | - | - | - | - | - | 7,236 | | | | | | | | | | | |
| 81 | Streets Equip. | 2018 | Graco Lazer Line Stripper | B18B17K581000310 | N/A | 8,425 | 761 | 9,186 | 10,333 | 12 | 861 | 2030 | - | - | - | - | - | - | 14,707 | | | | | | | | | | | |
| 82 | Streets Equip. | 2017 | Graco Line Stripper | | | 11,001 | 1,546 | 12,547 | 14,678 | 10 | 1,468 | 2027 | - | - | - | - | - | - | 18,572 | | | | | | | | | | | |
| M10 | Streets Equip. | 2017 | Rhino 3pt Ditch Bank Mower | | | 10,590 | 1,000 | 11,590 | 13,559 | 8 | 1,695 | 2025 | - | - | - | - | - | - | - | | | | | | | | | | | |
| M11 | Streets Equip. | 2016 | Woods 3pt Mower Deck | | | 5,345 | 500 | 5,845 | 7,111 | 8 | 889 | 2024 | - | - | - | - | - | - | - | | | | | | | | | | | |
| T20 | Streets Trailer | 2020 | K&K 24,000 lbs Trailer | KK836FAQJ92001462 | | 16,000 | - | 16,000 | 16,640 | 12 | 1,387 | 2032 | - | - | - | - | - | - | - | | | | | | | | | | | |
| T21 | Streets Trailer | 2019 | K&K 7,000 lbs Trailer | KK836FAQJ92001552 | | 7,900 | - | 7,900 | 8,545 | 10 | 855 | 2029 | - | - | - | - | - | - | 11,694 | | | | | | | | | | | |
| T22 | Streets Trailer | 2017 | Tilt Trailer 7,000 lb | | | 5,725 | 275 | 6,000 | 6,000 | 10 | 600 | 2027 | - | - | - | - | - | - | 7,592 | | | | | | | | | | | |
| T23 | Streets Trailer | 2018 | K 140 Small Utility Trailer | KK836FAQJ92001532 | N/A | 4,900 | 940 | 5,840 | 6,400 | 10 | 640 | 2028 | - | - | - | - | - | - | 5,264 | | | | | | | | | | | |
| T24 | Streets Trailer | 2018 | K&K 12,000 lb Trailer | KK647VHZ00221473 | N/A | 8,800 | 450 | 9,250 | 10,405 | 10 | 1,041 | 2028 | - | - | - | - | - | - | 13,692 | | | | | | | | | | | |
| | | | | | | | | | | | | | TOTAL | 2,522,168 | 549,937 | 3,072,105 | 3,734,558 | | | | | | | | | 252,295 | 161,066 | 90,417 | 817,304 | 1,931,416 |



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 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 to 2030 |
|--------|----------------|------------|---------------------|------------------------|---------------------------|------------------------|--------------------------|------------|---------------------|-------------------------|------|------|--------|------|------|--------------|
| 67 | Tourism | 2011 | Ford Flex Sel | 26,787 | 2,500 | 29,287 | 43,352 | 12 | 3,613 | 2023 | - | - | 46,890 | - | - | - |
| TOTAL | | | | 26,787 | 2,500 | 29,287 | 43,352 | | 3,613 | | - | - | 46,890 | - | - | - |



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 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 to 2030 |
|--------------|-----------------|------------|-------------------------------|--------------------|---------------|------------------------|---------------------------|------------------------|--------------------------|------------|---------------------|-------------------------|---------|---------|---------|---------|--------|--------------|
| 3 | Utility Vehicle | 2012 | International 7400 Vactor | FTWC4Z85CJ617128 | 82460 | 86,950 | 227,229 | 314,179 | 447,175 | 10 | 44,718 | 2022 | - | 465,062 | - | - | - | - |
| 10 | Utility Vehicle | 2018 | Ford F-350 Utility Dump Box | 1FDRF3B63JC93403 | C10269 | 42,363 | 12,826 | 55,189 | 62,080 | 8 | 7,760 | 2026 | - | - | - | - | - | 75,630 |
| 12 | Utility Vehicle | 2017 | Ford F-350 Pick-Up | 1FDRF3B67HED9414 | 96706 | 40,010 | 5,580 | 45,590 | 53,334 | 8 | 6,667 | 2025 | - | - | - | - | 62,393 | - |
| 23 | Utility Equip. | 2015 | Sullair SU-185 Compressor | 201509230038 | N/A | 20,404 | 1,300 | 21,704 | 27,462 | 20 | 1,373 | 2035 | - | - | - | - | - | - |
| 26 | Utility Vehicle | 2018 | Ford F-550 4x4 Dump Truck | 1FDUF9HT1JDA03779 | N/A | 71,754 | 6,584 | 78,338 | 88,120 | 10 | 8,812 | 2028 | - | - | - | - | - | - |
| 29 | Utility Vehicle | 2016 | Ford F-350 Pick-Up | 1FDRF3B6XGEC8582 | 51464 | 28,000 | 17,000 | 45,000 | 54,749 | 8 | 6,844 | 2024 | - | - | - | 61,585 | - | - |
| 30 | Utility Vehicle | 2016 | Cat 282D XPS Skid Loader | CAT0282DCCDTB05127 | N/A | 48,500 | 500 | 49,000 | 59,616 | 5 | 11,923 | 2021 | 58,500 | - | - | - | - | 72,532 |
| 31 | Utility Vehicle | 2013 | Ford F-250 Pick-Up | 1FDRF2B69DEB52836 | 15008 | 22,113 | 13,762 | 35,875 | 49,097 | 8 | 6,137 | 2021 | 59,000 | - | - | - | - | 67,193 |
| 42 | Utility Vehicle | 2015 | Ford F-350 Pick-Up | 1FDRF3B66FEB06976 | 89385 | 37,061 | 7,563 | 44,624 | 56,464 | 8 | 7,058 | 2023 | - | - | 61,071 | - | - | - |
| 44 | Utility Vehicle | 2016 | Ford F-350 Pick-Up | 1FDRF3B67GEB32982 | 65811 | 26,171 | 16,250 | 42,421 | 51,612 | 8 | 6,452 | 2024 | - | - | - | 58,056 | - | - |
| 54 | Utility Equip. | 2008 | Baldor TS80 Generator | 4TCSV10687H611366 | N/A | 28,000 | 900 | 28,900 | 48,121 | 25 | 1,925 | 2033 | - | - | - | - | - | - |
| 55 | Utility Equip. | 1998 | Power Guard TS75 Generator | 1T9A11320WV909195 | N/A | 23,000 | 1,200 | 24,200 | 59,646 | 25 | 2,386 | 2023 | - | - | 64,513 | - | - | - |
| 58 | Utility Vehicle | 2019 | Ford F-350 4x4 w/Utility Box | 1FDRF3B6XKEE88223 | 79790 | 52,457 | - | 52,457 | 56,737 | 8 | 7,092 | 2027 | - | - | - | - | - | 71,790 |
| 62 | Utility Vehicle | 2013 | Ford Escape SUV | 1FMCU9G5DUB16474 | 84658 | 23,320 | 900 | 24,220 | 33,147 | 10 | 3,315 | 2023 | - | - | 35,852 | - | - | - |
| 74 | Utility Vehicle | 2015 | Lincoln Water Thawing Machine | 5DLBU1010FH007410 | 93336 | 25,000 | 1,500 | 26,500 | 33,531 | 25 | 1,341 | 2040 | - | - | - | - | - | - |
| SB11 | Utility Equip. | 2016 | CAT Snow Blower 85" SR321 | SWX00704 | N/A | 7,850 | 200 | 8,050 | 9,794 | 8 | 1,224 | 2024 | - | - | - | 11,017 | - | - |
| T30 | Utility Trailer | 2018 | K&K 12,000 lb Trailer | KK647VHZ000221483 | 98335 | 8,800 | 950 | 9,750 | 10,967 | 10 | 1,097 | 2028 | - | - | - | - | - | 14,432 |
| T31 | Utility Trailer | 2016 | K&K K-140 6,000 lb Trailer | KK636FAUJ92001375 | 44237 | 4,525 | 625 | 5,150 | 6,266 | 10 | 627 | 2026 | - | - | - | - | - | 7,624 |
| TOTAL | | | | | | | | | | | | | 117,500 | 465,062 | 161,436 | 130,659 | 62,393 | 425,060 |



2021 City of Middleton Budget

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

| | <u>2019</u> <u>Actual</u> | <u>2020</u> <u>Approved</u> | <u>2020</u> <u>Projected</u> | <u>2021</u> <u>Approved</u> |
|---------------------------------------|------------------------------|--------------------------------|---------------------------------|--------------------------------|
| REVENUES | | | | |
| Tax Increment | \$ 8,898,277 | \$ 11,115,000 | \$ 11,292,071 | \$ 12,087,182 |
| Greenway Assessments | 177,030 | - | - | - |
| Special Assessment Interest | 37,146 | - | - | - |
| Exempt Computer Aid | 350,595 | 350,595 | 350,595 | 350,595 |
| Exempt Personal Property Aid | 335,888 | 335,888 | 707,133 | 1,078,377 |
| Other Revenues | 40,850 | 1,000,000 | 2,000 | 500,000 |
| Investment and Interest Income | <u>128,843</u> | <u>50,000</u> | <u>50,000</u> | <u>5,000</u> |
| Total Revenues | \$ 9,968,629 | \$ 12,851,483 | \$ 12,401,799 | \$ 14,021,154 |
| EXPENDITURES | | | | |
| General | | | | |
| Administration | 3,227 | 15,000 | 5,000 | 15,000 |
| Planning | 166,653 | 200,000 | 150,000 | 200,000 |
| Engineering | 63,575 | 50,000 | 50,000 | 50,000 |
| GIS | 24,358 | 35,000 | 45,000 | 35,000 |
| Legal | 19,619 | 75,000 | 25,000 | 75,000 |
| Contribution to CDA | 65,000 | 70,000 | 65,000 | 70,000 |
| TID Cost Recovery | 1,276,530 | 1,176,530 | 1,176,530 | 1,026,530 |
| Debt Service | | | | |
| Principal | 1,965,000 | 1,655,000 | 1,655,000 | 170,000 |
| Interest | 127,231 | 67,563 | 67,563 | 6,900 |
| Debt Issuance Costs | - | - | - | - |
| Capital Outlay & Incentives | | | | |
| Capital Projects | 1,578,485 | 9,753,000 | 824,252 | 13,088,520 |
| Developer Payments | <u>3,243,537</u> | <u>3,470,820</u> | <u>3,842,752</u> | <u>3,508,284</u> |
| Total Expenditures | \$ 8,533,216 | \$ 16,567,913 | \$ 7,906,097 | \$ 18,245,234 |
| 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) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Other Sources (Uses) | - | - | - | - |
| NET CHANGE IN FUND BALANCE | 1,435,413 | (3,716,430) | 4,495,702 | (4,224,080) |
| FUND BALANCE | | | | |
| Beginning Fund Balance | \$ 12,205,377 | \$ 13,640,790 | \$ 13,640,790 | \$ 18,136,492 |
| Ending Fund Balance | 13,640,790 | 9,924,360 | 18,136,492 | 13,912,412 |
| Less Advances to Other Funds | (6,823,289) | (4,193,289) | (4,193,289) | (4,193,289) |
| NET AVAILABLE FUND BALANCE | \$ 6,817,501 | \$ 5,731,071 | \$ 13,943,203 | \$ 9,719,123 |



2021 City of Middleton Budget

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

| | <u>2019</u> <u>Actual</u> | <u>2020</u> <u>Approved</u> | <u>2020</u> <u>Projected</u> | <u>2021</u> <u>Approved</u> |
|---------------------------------------|------------------------------|--------------------------------|---------------------------------|--------------------------------|
| REVENUES | | | | |
| Tax Increment | \$ 831,801 | \$ 1,350,000 | \$ 1,372,090 | \$ 1,585,992 |
| Exempt Computer Aid | 20,704 | 20,704 | 20,704 | 20,704 |
| Exempt Personal Property Aid | 30,670 | 30,670 | 66,550 | 102,429 |
| Grant Revenues | - | - | - | - |
| Rental Income | 47,766 | - | - | - |
| Other Revenues | 47,739 | 25,000 | - | 25,000 |
| Investment and Interest Income | 17,543 | - | 1,000 | - |
| Total Revenues | \$ 996,223 | \$ 1,426,374 | \$ 1,460,344 | \$ 1,734,125 |
| EXPENDITURES | | | | |
| General | | | | |
| Administration | 150 | 150 | 150 | 150 |
| Planning | 35,537 | 35,000 | 15,000 | 35,000 |
| Engineering | 11,050 | 25,000 | 10,000 | 25,000 |
| Legal | 18,121 | 25,000 | 25,000 | 25,000 |
| Debt Service | | | | |
| Principal | 370,224 | 373,418 | 3,404,922 | 540,000 |
| Interest | 271,268 | 258,168 | 309,043 | 225,718 |
| Issuance Costs | - | - | 118,871 | - |
| Capital Outlay & Incentives | | | | |
| Capital Projects | 173,114 | 1,207,110 | 584,736 | 858,994 |
| Developer Payments | 113,868 | 145,484 | 191,793 | 242,260 |
| Total Expenditures | \$ 993,332 | \$ 2,069,330 | \$ 4,659,515 | \$ 1,952,122 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Long-term debt issues | - | - | 7,055,000 | - |
| Premium on debt issued | - | - | - | - |
| Payment to escrow agent | - | - | (3,639,280) | - |
| Sale of Property | - | - | 2,626,362 | - |
| Other Transfers In (Out) | - | - | - | - |
| Total Other Sources (Uses) | - | - | 6,042,082 | - |
| NET CHANGE IN FUND BALANCE | 2,891 | (642,956) | 2,842,911 | (217,997) |
| FUND BALANCE | | | | |
| Beginning Fund Balance | \$ (3,878,687) | \$ (3,875,796) | \$ (3,875,796) | \$ (1,032,885) |
| Ending Fund Balance | (3,875,796) | (4,518,752) | (1,032,885) | (1,250,882) |
| Plus Advances from Other Funds | 4,678,999 | 2,048,999 | 2,048,999 | 2,048,999 |
| NET AVAILABLE FUNDS | \$ 803,203 | \$ (2,469,753) | \$ 1,016,114 | \$ 798,117 |

2021 TIF DISTRICT #5 CAPITAL PROJECTS

| | |
|-------------------------------------|-------------------|
| Northeast Middleton Trail Connector | \$ 858,994 |
| Other Miscellaneous Projects | - |
| TOTAL | \$ 858,994 |



2021 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. 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 budgtd directly in each TIF fund.

Outstanding Debt Issues

Table with 7 columns: Issue, Purpose, Maturity Year, Callable, Original Amount, Balance at 12/31/20. Rows include 2012-2020 GO Promissory Notes, Taxable GO Notes, Refunding Bonds, State Trust Fund Loan, and Taxable GO Ref Bonds. Total Original Amount: \$57,485,000; Total Balance at 12/31/20: \$40,240,000.

Legal Debt Limit

Table with 2 columns: Description, Amount. Rows include 2020 Total Equalized Valuation as Certified by WI Dept. of Revenue (\$4,077,208,800), Allowable Debt Limit as of 12/31/2020 (\$203,860,440), General Obligation Debt Outstanding as of 12/31/2020 (\$40,240,000), and Available Debt Capacity Under Legal Limit (\$163,620,440).

Percent of Legal Debt Limit Incurred 19.7%



2021 City of Middleton Budget

General Debt Service Budget Summary (Fund 300)

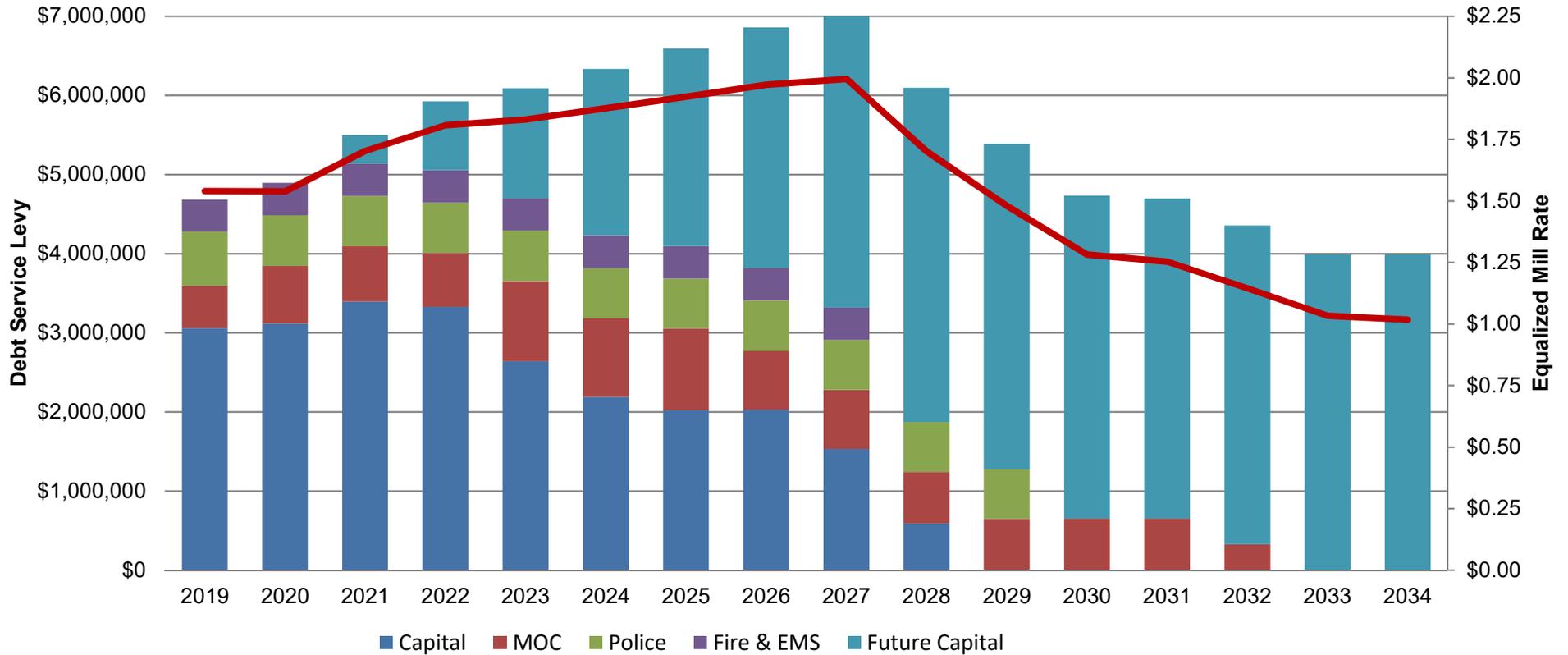
| | <u>2019</u> <u>Actual</u> | <u>2020</u> <u>Budget</u> | <u>2020</u> <u>Projected</u> | <u>2021</u> <u>Approved</u> |
|--|------------------------------|------------------------------|---------------------------------|--------------------------------|
| REVENUES | | | | |
| Property Taxes | \$ 4,682,218 | \$ 4,885,000 | \$ 4,885,000 | \$ 5,046,926 |
| BAB Interest Subsidy | 119,249 | 29,468 | 29,468 | - |
| Interest | <u>2,208</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Revenues | \$ 4,803,675 | \$ 4,914,468 | \$ 4,914,468 | \$ 5,046,926 |
| EXPENDITURES | | | | |
| Principal - General | 3,980,000 | 4,265,000 | 4,265,000 | 4,392,558 |
| Principal - Refunding | - | - | - | - |
| Interest - General | 1,035,837 | 851,799 | 860,622 | 892,018 |
| Paying Agent & Fiscal Charges | 7,265 | 8,000 | 8,000 | 7,500 |
| Issuance Costs & Fiscal Charges | <u>173,361</u> | <u>-</u> | <u>74,324</u> | <u>-</u> |
| Total Expenditures | \$ 5,196,463 | \$ 5,124,799 | \$ 5,207,946 | \$ 5,292,076 |
| Excess (deficiency) of revenues over expenditures | \$ (392,788) | \$ (210,331) | \$ (293,478) | (245,150) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Long-term debt issued | 5,560,434 | - | - | - |
| Premium on debt issued | 751,978 | - | 247,686 | - |
| Refunding payment to escrow | (6,001,542) | - | - | - |
| Transfer from Impact Fee Funds | 150,000 | 145,000 | 145,000 | 150,000 |
| Operating transfers in/(out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Other Financing Sources (Uses) | 460,870 | 145,000 | 392,686 | 150,000 |
| Excess (Deficit) of Sources vs. Uses of Funds | 68,082 | (65,331) | 99,208 | (95,150) |
| FUND BALANCE | | | | |
| Beginning of Year | \$ <u>68,378</u> | \$ <u>136,460</u> | \$ <u>136,460</u> | \$ <u>235,668</u> |
| End of Year | \$ <u>136,460</u> | \$ <u>71,129</u> | \$ <u>235,668</u> | \$ <u>140,518</u> |



2021 DEBT SERVICE PAYMENTS BY ISSUE AND CATEGORY

| Issue | Purpose | Original Amount | Balance at 12/31/20 | Maturity Year | Callable | General Debt | | | TID #3 | | | TID #5 | | |
|----------------------------|----------------|----------------------|----------------------|---------------|----------|---------------------|-------------------|---------------------|-------------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| | | | | | | Principal | Interest | Total | Principal | Interest | Total | Principal | Interest | Total |
| 2012 GO Promissory Notes | Capital/TID #3 | \$ 4,500,000 | \$ 1,035,000 | 2022 | 9/1/2020 | \$ 345,000 | \$ 13,800 | \$ 358,800 | \$ 170,000 | \$ 6,900 | \$ 176,900 | \$ - | \$ - | \$ - |
| 2012 Taxable GO Notes | TID #5 | 5,110,000 | 580,000 | 2022 | 9/1/2022 | - | - | - | - | - | - | 285,000 | 12,628 | 297,628 |
| 2013 GO Promissory Notes | Capital/MOC | 4,000,000 | 1,440,000 | 2023 | 2/1/2021 | 610,000 | 34,050 | 644,050 | - | - | - | - | - | - |
| 2014 GO Promissory Notes | Capital | 2,000,000 | 525,000 | 2022 | 2/1/2020 | 260,000 | 11,850 | 271,850 | - | - | - | - | - | - |
| 2015 GO Refunding Bonds | MOC | 6,500,000 | 6,300,000 | 2032 | 9/1/2025 | 140,000 | 182,850 | 322,850 | - | - | - | - | - | - |
| 2015 GO Promissory Notes | Capital | 3,000,000 | 1,320,000 | 2023 | 2/1/2021 | 430,000 | 22,100 | 452,100 | - | - | - | - | - | - |
| 2016 GO Refunding Bonds | Fire & EMS | 3,900,000 | 3,040,000 | 2027 | 2/1/2024 | 410,000 | 56,700 | 466,700 | - | - | - | - | - | - |
| 2017 GO Notes | Capital | 4,000,000 | 2,875,000 | 2027 | 3/1/2025 | 380,000 | 74,800 | 454,800 | - | - | - | - | - | - |
| 2018 GO Notes | Capital | 3,500,000 | 2,675,000 | 2026 | 3/1/2024 | 405,000 | 87,325 | 492,325 | - | - | - | - | - | - |
| 2019 GO Notes | Capital | 3,490,000 | 3,010,000 | 2027 | 3/1/2025 | 385,000 | 97,375 | 482,375 | - | - | - | - | - | - |
| 2019 GO Refunding Notes | Police Station | 5,560,000 | 5,525,000 | 2029 | 9/1/2026 | 530,000 | 195,350 | 725,350 | - | - | - | - | - | - |
| 2019 State Trust Fund Loan | Flood Recovery | 590,000 | 590,000 | 2024 | Yes | 137,558 | 23,168 | 160,726 | - | - | - | - | - | - |
| 2020 GO Notes | Capital | 4,270,000 | 4,270,000 | 2028 | 3/1/2026 | 360,000 | 92,650 | 452,650 | - | - | - | - | - | - |
| 2020 Taxable GO Ref Bonds | TID #5 | 7,055,000 | 7,055,000 | 2035 | 9/1/2028 | - | - | - | - | - | - | 255,000 | 102,053 | 357,053 |
| TOTAL | TOTAL | \$ 57,475,000 | \$ 40,240,000 | | | \$ 4,392,558 | \$ 892,018 | \$ 5,284,576 | \$ 170,000 | \$ 6,900 | \$ 176,900 | \$ 540,000 | \$ 114,681 | \$ 654,681 |

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 | \$5.5 M | \$5.92 M | \$6.09 M | \$6.33 M | \$6.59 M | \$6.86 M | \$7.05 M | \$6.1 M | \$5.38 M | \$4.73 M |
| Debt Service Mill Rate | \$ 1.54 | \$ 1.54 | \$ 1.70 | \$ 1.81 | \$ 1.83 | \$ 1.88 | \$ 1.92 | \$ 1.97 | \$ 2.00 | \$ 1.70 | \$ 1.48 | \$ 1.28 |

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



2021 City of Middleton Budget

WATER UTILITY BUDGET SUMMARY

| | 2019 | | 2020 | | 2021 | | |
|--|------------------|-------------------|------------------|-------------------|-------------------|--------------------|-------------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| | | | | | | | |
| OPERATING REVENUES | | | | | | | |
| WATER SALES REVENUE | 2,949,126 | 2,567,358 | 2,949,126 | 2,727,672 | 2,949,126 | 2,949,126 | 2,949,126 |
| MISCELLANEOUS REVENUES | 127,000 | 117,113 | 127,000 | 122,300 | 127,000 | 127,000 | 127,000 |
| TOTAL | 3,076,126 | 2,684,472 | 3,076,126 | 2,849,972 | 3,076,126 | 3,076,126 | 3,076,126 |
| OPERATING EXPENSES | | | | | | | |
| SOURCE OF SUPPLY | 57,494 | 69,587 | 58,087 | 58,087 | 48,131 | 48,131 | 48,131 |
| PUMPING | 275,047 | 238,763 | 275,677 | 275,677 | 270,384 | 270,384 | 270,384 |
| WATER TREATMENT | 68,681 | 23,678 | 67,702 | 67,702 | 57,335 | 57,335 | 57,335 |
| TRANSMISSION & DISTRIBUTION | 385,416 | 392,049 | 385,293 | 361,549 | 386,779 | 386,779 | 386,779 |
| CUSTOMER ACCOUNT | 12,500 | 51,638 | 12,500 | 12,500 | 26,222 | 26,222 | 26,222 |
| ADMINISTRATION & GENERAL | 536,203 | 491,138 | 552,098 | 545,718 | 601,494 | 598,964 | 598,964 |
| TOTAL | 1,335,341 | 1,266,853 | 1,351,357 | 1,321,233 | 1,390,345 | 1,387,815 | 1,387,815 |
| 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 | 1,168,785 | 802,923 | 1,152,769 | 956,739 | 1,113,781 | 1,116,311 | 1,116,311 |
| NON-OPERATING REVENUE/EXPENSE | | | | | | | |
| INVESTMENT INCOME | 5,000 | 50,646 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| MISC NONOPERATING INCOME | - | 10,340 | - | - | - | - | - |
| INTEREST EXPENSE | - | - | - | - | - | - | - |
| TOTAL | 5,000 | 60,986 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| NET INCOME (LOSS) | 1,173,785 | 863,909 | 1,177,769 | 981,739 | 1,138,781 | 1,141,311 | 1,141,311 |
| CAPITAL CONTRIBUTIONS & TRANSFERS | | | | | | | |
| CAPITAL CONTRIBUTIONS | - | 57,149 | - | - | - | - | - |
| TRANSFER IN | - | 16,334 | - | - | - | - | - |
| TRANSFER OUT (PILOT) | (565,000) | (454,670) | (565,000) | (565,000) | (565,000) | (565,000) | (565,000) |
| TOTAL | (565,000) | (381,187) | (565,000) | (565,000) | (565,000) | (565,000) | (565,000) |
| CHANGE IN NET POSITION | 608,785 | 482,722 | 612,769 | 416,739 | 573,781 | 576,311 | 576,311 |
| BEGINNING NET POSITION | | 24,979,433 | | 25,462,155 | 25,878,894 | 25,878,894 | 25,878,894 |
| ENDING NET POSITION | | 25,462,155 | | 25,878,894 | 26,452,675 | 26,455,205 | 26,455,205 |
| 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) | | (1,544,312) | (1,872,500) | (1,872,500) | (1,872,500) |
| NET CHANGE IN CASH | | 524,119 | | (555,573) | (726,719) | (724,189) | (724,189) |



2021 City of Middleton Budget

WATER UTILITY REVENUES

| | 2019 | | 2020 | | 2021 | | | |
|---|--------------------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|
| | 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 | 1,091,548 | 965,682 | 1,091,548 | 1,091,548 | 1,091,548 | 1,091,548 | 1,091,548 |
| 610-4612-00 | METERED SALES-COMMERCIAL | 746,099 | 532,173 | 746,099 | 533,000 | 746,099 | 746,099 | 746,099 |
| 610-4613-00 | METERED SALES-INDUSTRIAL | 164,142 | 106,352 | 164,142 | 164,142 | 164,142 | 164,142 | 164,142 |
| 610-4614-00 | METERED SALES - MULTI FAMILY | 298,439 | 330,350 | 298,439 | 298,439 | 298,439 | 298,439 | 298,439 |
| 610-4620-00 | PRIVATE FIRE PROTECTION | 108,655 | 92,300 | 108,655 | 100,000 | 108,655 | 108,655 | 108,655 |
| 610-4630-00 | PUBLIC FIRE PROTECTION | 485,243 | 485,243 | 485,243 | 485,243 | 485,243 | 485,243 | 485,243 |
| 610-4640-00 | OTHER SALES TO PUBLIC AUTHORIT | 55,000 | 55,259 | 55,000 | 55,300 | 55,000 | 55,000 | 55,000 |
| 610-4660-00 | SALES FOR RESALE | - | - | - | - | - | - | - |
| | TOTAL | 2,949,126 | 2,567,358 | 2,949,126 | 2,727,672 | 2,949,126 | 2,949,126 | 2,949,126 |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 610-4701-00 | FORFEITED DISCOUNTS | 4,000 | 7,158 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 610-4710-00 | MISC SERVICE REVENUE | 5,000 | 2,928 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 610-4720-00 | RENT FROM WATER PROPERTY | 105,000 | 106,789 | 105,000 | 105,000 | 105,000 | 105,000 | 105,000 |
| 610-4740-00 | OTHER WATER REVENUES (AM-1) | 5,000 | 300 | 5,000 | 300 | 5,000 | 5,000 | 5,000 |
| 610-4790-00 | TRANSFER IN | - | 16,334 | - | - | - | - | - |
| | TOTAL | 119,000 | 133,508 | 119,000 | 114,300 | 119,000 | 119,000 | 119,000 |
| INTEREST & OTHER FINANCING SOURCES | | | | | | | | |
| 610-4210-00 | CONTRIBUTIONS IN AID OF CONSTU | - | 368,779 | - | - | - | - | - |
| 610-4210-01 | CAPITAL CONTRIBUTED BY MUNI | - | - | - | - | - | - | - |
| 610-4250-00 | AMORTIZATION OF PSC LIABILITY | - | - | - | - | - | - | - |
| 610-4290-00 | INTEREST & DIVIDEND INCOME | 5,000 | 76,562 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 610-4290-03 | CREDIT CARD REBATE PROGRAM | 5,000 | 4,541 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 610-4291-00 | MISCELLANEOUS INCOME | 3,000 | 16,275 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| | TOTAL | 13,000 | 466,157 | 33,000 | 33,000 | 33,000 | 33,000 | 33,000 |
| TOTAL WATER UTILITY REVENUES | | 3,081,126 | 3,167,023 | 3,101,126 | 2,874,972 | 3,101,126 | 3,101,126 | 3,101,126 |



2021 City of Middleton Budget

WATER UTILITY EXPENSES

| SOURCE OF SUPPLY | 2019 | | 2020 | | 2021 | | |
|--|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| | | | | | | | |
| WAGES | | | | | | | |
| 610-6160-110 SALARIES-FULL-TIME (601) | 32,311 | 25,762 | 33,742 | 33,742 | 27,637 | 27,637 | 27,637 |
| 610-6160-117 OVERTIME | - | - | - | - | - | - | - |
| 610-6160-135 LONGEVITY | 11,826 | - | 11,368 | 11,368 | 8,413 | 8,413 | 8,413 |
| 610-6160-198 PENSION EXPENSE | - | 35,728 | - | - | - | - | - |
| TOTAL | 44,137 | 61,490 | 45,110 | 45,110 | 36,050 | 36,050 | 36,050 |
| PERSONNEL BENEFITS | | | | | | | |
| 610-6160-192 RETIREMENT | 2,471 | (1,709) | 2,333 | 2,333 | 1,913 | 1,913 | 1,913 |
| 610-6160-193 FICA | 2,886 | 1,919 | 2,644 | 2,644 | 2,168 | 2,168 | 2,168 |
| TOTAL | 5,357 | 211 | 4,977 | 4,977 | 4,081 | 4,081 | 4,081 |
| OPERATING EXPENSES | | | | | | | |
| 610-6160-220 SUPPLIES & EXPENSES (603) | 7,000 | 7,828 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 610-6160-410 MAINTENANCE (617): PPE | 1,000 | 58 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| TOTAL | 8,000 | 7,886 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| TOTAL SOURCE OF SUPPLY | 57,494 | 69,587 | 58,087 | 58,087 | 48,131 | 48,131 | 48,131 |
| PUMPING | | | | | | | |
| WAGES | | | | | | | |
| 610-6162-110 SALARIES-FULL-TIME (624) | 11,831 | 9,541 | 12,355 | 12,355 | 7,741 | 7,741 | 7,741 |
| 610-6162-117 OVERTIME | - | - | - | - | - | - | - |
| TOTAL | 11,831 | 9,541 | 12,355 | 12,355 | 7,741 | 7,741 | 7,741 |
| PERSONNEL BENEFITS | | | | | | | |
| 610-6162-192 RETIREMENT | 792 | (646) | 854 | 854 | 536 | 536 | 536 |
| 610-6162-193 FICA | 924 | 688 | 968 | 968 | 607 | 607 | 607 |
| TOTAL | 1,716 | 42 | 1,822 | 1,822 | 1,143 | 1,143 | 1,143 |
| OPERATING EXPENSES | | | | | | | |
| 610-6162-210 PURCHASED POWER (623) | 245,000 | 203,441 | 245,000 | 245,000 | 245,000 | 245,000 | 245,000 |
| 610-6162-220 SUPPLIES & EXPENSES (626) | 11,500 | 25,739 | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 |
| 610-6162-410 MAINTENANCE (633) | 5,000 | - | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| TOTAL | 261,500 | 229,180 | 261,500 | 261,500 | 261,500 | 261,500 | 261,500 |
| TOTAL PUMPING | 275,047 | 238,763 | 275,677 | 275,677 | 270,384 | 270,384 | 270,384 |



2021 City of Middleton Budget

WATER UTILITY EXPENSES

| | | 2019 | | 2020 | | 2021 | | |
|--|------------------------------|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| WATER TREATMENT | | | | | | | | |
| WAGES | | | | | | | | |
| 610-6163-110 | SALARIES-FULL-TIME (642) | 9,765 | 510 | 10,198 | 10,198 | 1,137 | 1,137 | 1,137 |
| 610-6163-117 | OVERTIME | - | - | - | - | - | - | - |
| | TOTAL | 9,765 | 510 | 10,198 | 10,198 | 1,137 | 1,137 | 1,137 |
| PERSONNEL BENEFITS | | | | | | | | |
| 610-6163-190 | FRINGE BENEFITS-OTHER | - | - | - | - | - | - | - |
| 610-6163-192 | RETIREMENT | 653 | (33) | 705 | 705 | 93 | 93 | 93 |
| 610-6163-193 | FICA | 763 | 56 | 799 | 799 | 105 | 105 | 105 |
| 610-6163-194 | HEALTH INSURANCE | - | - | - | - | - | - | - |
| 610-6163-195 | DENTAL INSURANCE | - | - | - | - | - | - | - |
| | TOTAL | 1,416 | 23 | 1,504 | 1,504 | 198 | 198 | 198 |
| OPERATING EXPENSES | | | | | | | | |
| 610-6163-220 | SUPPLIES & EXPENSES (643) | 20,000 | 8,334 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 610-6163-230 | CHEMICALS (641) | 30,000 | 14,811 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 610-6163-410 | MAINTENANCE (652) | 7,500 | - | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| | TOTAL | 57,500 | 23,145 | 56,000 | 56,000 | 56,000 | 56,000 | 56,000 |
| TOTAL WATER TREATMENT | | 68,681 | 23,678 | 67,702 | 67,702 | 57,335 | 57,335 | 57,335 |
| TRANSMISSION & DISTRIBUTION | | | | | | | | |
| WAGES | | | | | | | | |
| 610-6164-110 | SALARIES-FULL-TIME (660) | 22,737 | - | 23,744 | - | - | - | - |
| 610-6164-111 | LABOR RES. & STANDPIPE (661) | 25,804 | 3,776 | 26,947 | 26,947 | 3,637 | 3,637 | 3,637 |
| 610-6164-112 | LABOR - MAINS (662) | 71,046 | 73,211 | 69,255 | 69,255 | 61,713 | 61,713 | 61,713 |
| 610-6164-113 | LABOR - SERVICES (662) | 29,304 | 50,063 | 30,602 | 30,602 | 47,108 | 47,108 | 47,108 |
| 610-6164-114 | LABOR - METERS (663) | 4,458 | 44,073 | 4,656 | 4,656 | 43,898 | 43,898 | 43,898 |
| 610-6164-115 | LABOR - HYDRANTS (662) | 9,009 | 12,261 | 9,408 | 9,408 | 8,218 | 8,218 | 8,218 |
| 610-6164-117 | OVERTIME | 10,200 | - | 10,404 | 10,404 | 10,404 | 10,404 | 10,404 |
| | TOTAL | 172,558 | 183,384 | 175,016 | 151,272 | 174,978 | 174,978 | 174,978 |
| PERSONNEL BENEFITS | | | | | | | | |
| 610-6164-190 | FRINGE BENEFITS-OTHER | - | - | - | - | - | - | - |
| 610-6164-192 | RETIREMENT | 10,544 | - | 11,380 | 11,380 | 12,094 | 12,094 | 12,094 |
| 610-6164-193 | FICA | 12,314 | 13,571 | 12,897 | 12,897 | 13,707 | 13,707 | 13,707 |
| 610-6164-194 | HEALTH INSURANCE | - | - | - | - | - | - | - |
| 610-6164-195 | DENTAL INSURANCE | - | - | - | - | - | - | - |
| | TOTAL | 22,858 | 13,571 | 24,277 | 24,277 | 25,801 | 25,801 | 25,801 |
| OPERATING EXPENSES | | | | | | | | |
| 610-6164-220 | SUPPLIES & EXPENSES (665) | 40,000 | 25,678 | 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 | 145 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 610-6164-412 | MAINT - MAINS (673) | 75,000 | 79,950 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| 610-6164-413 | MAINT - SERVICES (675) | 15,000 | 43,113 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 610-6164-414 | MAINT - METERS (676) | 25,000 | 16,017 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 610-6164-415 | MAINT - HYDRANTS (677) | 30,000 | 30,192 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 |
| | TOTAL | 190,000 | 195,094 | 186,000 | 186,000 | 186,000 | 186,000 | 186,000 |
| TOTAL TRANSMISSION & DISTRIBUTION | | 385,416 | 392,049 | 385,293 | 361,549 | 386,779 | 386,779 | 386,779 |



2021 City of Middleton Budget

WATER UTILITY EXPENSES

| | 2019 | | 2020 | | 2021 | | |
|--|---------------------------------|---------------|---------------|---------------|------------------|--------------------|-----------------|
| | 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) | - | 9,709 | - | - | 11,956 | 11,956 | 11,956 |
| 610-6190-117 OVERTIME | - | - | - | - | - | - | - |
| 610-6190-130 ACCTG & CLTG LABOR (903) | - | 30,736 | - | - | - | - | - |
| TOTAL | - | 40,445 | - | - | 11,956 | 11,956 | 11,956 |
| PERSONNEL BENEFITS | | | | | | | |
| 610-6190-190 FRINGE BENEFITS-OTHER | - | - | - | - | - | - | - |
| 610-6190-192 RETIREMENT | - | (3,406) | - | - | 828 | 828 | 828 |
| 610-6190-193 FICA | - | 3,041 | - | - | 938 | 938 | 938 |
| 610-6190-194 HEALTH INSURANCE | - | - | - | - | - | - | - |
| 610-6190-195 DENTAL INSURANCE | - | - | - | - | - | - | - |
| TOTAL | - | (365) | - | - | 1,766 | 1,766 | 1,766 |
| OPERATING EXPENSES | | | | | | | |
| 610-6190-220 SUPPLIES & EXPENSES (905) | 12,500 | 11,558 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 |
| 610-6190-221 UNCOLLECTIBLE ACCOUNTS | - | - | - | - | - | - | - |
| TOTAL | 12,500 | 11,558 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 |
| TOTAL CUSTOMER ACCOUNT EXPENSE | 12,500 | 51,638 | 12,500 | 12,500 | 26,222 | 26,222 | 26,222 |

ADMINISTRATIVE & GENERAL

| | | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| WAGES | | | | | | | |
| 610-6192-110 SALARIES-FULL-TIME (920) | 170,674 | 99,157 | 177,054 | 170,674 | 192,953 | 192,953 | 192,953 |
| 610-6192-111 SALARIES-SEASONAL | 6,000 | 113 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 610-6192-117 OVERTIME | - | 23,647 | - | - | - | - | - |
| 610-6192-135 LONGEVITY | - | 8,888 | - | - | 12,043 | 12,043 | 12,043 |
| TOTAL | 176,674 | 131,804 | 183,054 | 176,674 | 210,996 | 210,996 | 210,996 |
| PERSONNEL BENEFITS | | | | | | | |
| 610-6192-190 FRINGE BENEFITS-OTHER | - | - | - | - | - | - | - |
| 610-6192-192 RETIREMENT (926) | 11,543 | 40,044 | 12,358 | 12,358 | 13,471 | 13,471 | 13,471 |
| 610-6192-193 FICA | 13,481 | 12,755 | 14,006 | 14,006 | 15,267 | 15,267 | 15,267 |
| 610-6192-194 HEALTH INSURANCE (926) | 82,404 | 87,814 | 81,221 | 81,221 | 94,859 | 92,329 | 92,329 |
| 610-6192-195 DENTAL INSURANCE (926) | 9,201 | 9,201 | 8,759 | 8,759 | 9,201 | 9,201 | 9,201 |
| 610-6192-199 EMPLOYEE HEALTH CONTRIB.(1%) | - | - | - | - | - | - | - |
| TOTAL | 116,629 | 149,814 | 116,344 | 116,344 | 132,798 | 130,268 | 130,268 |
| OPERATING EXPENSES | | | | | | | |
| 610-6192-210 OFFICE SUPPLIES (921) | 6,500 | 7,587 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 610-6192-222 INSURANCE | 35,900 | 35,900 | 40,200 | 40,200 | 45,200 | 45,200 | 45,200 |
| 610-6192-223 INJURIES & DAMAGES | - | - | - | - | - | - | - |
| 610-6192-224 REGULATORY COMM. EXP (928) | 3,000 | 3,284 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 610-6192-310 OUTSIDE SERVICES (923) | 40,000 | 37,115 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 610-6192-320 TRANSPORTATION EXPENSES (930) | 40,000 | 47,746 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 610-6192-410 MAINT - GENERAL PLANT (932) | 3,000 | - | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 610-6192-490 MISC GENERAL EXPENSES (930) | 7,000 | 10,787 | 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) | 20,000 | 2,789 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 610-6192-992 COMM WATER AUDIT REBATE (906) | 20,000 | 1,338 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 610-6192-998 PERSONNEL CONTINGENCY | - | - | - | - | - | - | - |
| TOTAL | 242,900 | 214,046 | 252,700 | 252,700 | 257,700 | 257,700 | 257,700 |
| TOTAL ADMINISTRATIVE & GENERAL | 536,203 | 495,663 | 552,098 | 545,718 | 601,494 | 598,964 | 598,964 |



2021 City of Middleton Budget

WATER UTILITY EXPENSES

| | 2019 | | 2020 | | 2021 | | |
|---------------------------------------|--------------------------------|------------------|------------------|------------------|------------------|--------------------|------------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| OTHER EXPENSES | | | | | | | |
| DEPRECIATION & TAXES | | | | | | | |
| 610-4020-990 | DEPRECIATION | 410,000 | 467,778 | 410,000 | 410,000 | 410,000 | 410,000 |
| 610-4020-992 | DEPREC ON CONTRIBUTED PLANT | 162,000 | 183,309 | 162,000 | 162,000 | 162,000 | 162,000 |
| 610-4080-990 | TAXES | 565,000 | 465,667 | 565,000 | 565,000 | 565,000 | 565,000 |
| | TOTAL | 1,137,000 | 1,116,754 | 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 | 80,688 | 250,000 | 169,312 | 250,000 | 250,000 |
| 610-6197-812 | WATER TREATMENT EQUIP. (3320) | - | - | - | - | - | - |
| 610-6197-815 | TRANSPORTATION EQUIP (3920) | 62,500 | - | - | - | 117,500 | 117,500 |
| 610-6197-820 | WATER MAIN REPL (3430) | 1,100,000 | 57,010 | 1,275,000 | 1,275,000 | 1,425,000 | 1,425,000 |
| 610-6197-825 | OTHER TRANSM & DIST (3490) | - | - | - | - | - | - |
| 610-6197-830 | DIST RESERV & STANDPIPE (3420) | - | 8,603 | - | - | - | - |
| 610-6197-835 | SCADA EQUIP (3971) | - | - | - | - | - | - |
| 610-6197-840 | NEW METERS (3460-01) | 100,000 | - | - | 100,000 | 80,000 | 80,000 |
| 610-6197-845 | HYDRANTS (3480) | - | - | - | - | - | - |
| 610-6197-850 | GARAGE & EQUIP (3710) | - | - | - | - | - | - |
| 610-6197-860 | MASTER PLAN | - | 63,185 | - | - | - | - |
| | TOTAL | 1,512,500 | 209,486 | 1,525,000 | 1,544,312 | 1,872,500 | 1,872,500 |
| TOTAL OTHER EXPENSES | | 2,649,500 | 1,326,240 | 2,662,000 | 2,681,312 | 3,009,500 | 3,009,500 |
| TOTAL WATER UTILITY EXPENSES | | 3,984,841 | 2,597,618 | 4,013,357 | 4,002,545 | 4,399,845 | 4,397,315 |



2020 City of Middleton Budget

SEWER UTILITY BUDGET SUMMARY

| | 2019 | | 2020 | | 2021 | | |
|--|-------------------|------------------|-------------------|------------------|-------------------|--------------------|-------------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| | | | | | | | |
| OPERATING REVENUES | | | | | | | |
| SEWER SALES REVENUE | 3,160,846 | 2,560,618 | 3,086,044 | 2,793,364 | 3,486,225 | 3,486,225 | 3,486,225 |
| MISCELLANEOUS REVENUES | - | 38,382 | - | - | - | - | - |
| TOTAL | 3,160,846 | 2,599,000 | 3,086,044 | 2,793,364 | 3,486,225 | 3,486,225 | 3,486,225 |
| OPERATING EXPENSES | | | | | | | |
| OPERATION EXPENSES | 2,216,203 | 2,056,965 | 2,220,735 | 2,220,735 | 2,422,880 | 2,422,880 | 2,422,880 |
| MAINTENANCE EXPENSES | 137,689 | 176,452 | 140,248 | 140,248 | 153,568 | 153,568 | 153,568 |
| CUSTOMER ACCOUNT | 34,917 | 42,158 | 37,857 | 37,857 | 28,342 | 28,342 | 28,342 |
| ADMINISTRATION & GENERAL | 293,954 | 224,415 | 314,130 | 314,130 | 315,866 | 313,336 | 314,699 |
| TOTAL | 2,682,763 | 2,499,990 | 2,712,970 | 2,712,970 | 2,920,656 | 2,918,126 | 2,919,489 |
| DEPRECIATION/TAXES/OTHER | | | | | | | |
| DEPRECIATION | 325,000 | 356,839 | 325,000 | 325,000 | 325,000 | 325,000 | 325,000 |
| TOTAL | 325,000 | 356,839 | 325,000 | 325,000 | 325,000 | 325,000 | 325,000 |
| NET OPERATING INCOME | 153,083 | (257,830) | 48,074 | (244,606) | 240,569 | 243,099 | 241,736 |
| NON-OPERATING REVENUE/EXPENSE | | | | | | | |
| INVESTMENT INCOME | 11,000 | 28,696 | 17,000 | 25,000 | 17,000 | 17,000 | 17,000 |
| INTEREST EXPENSE | - | - | - | - | - | - | - |
| TOTAL | 11,000 | 28,696 | 17,000 | 25,000 | 17,000 | 17,000 | 17,000 |
| NET INCOME (LOSS) | 164,083 | (229,133) | 65,074 | (219,606) | 257,569 | 260,099 | 258,736 |
| CAPITAL CONTRIBUTIONS & TRANSFERS | | | | | | | |
| CAPITAL CONTRIBUTIONS | - | - | - | - | - | - | - |
| TRANSFER IN | - | - | - | - | - | - | - |
| TRANSFER OUT | - | (16,334) | - | - | - | - | - |
| TOTAL | - | (16,334) | - | - | - | - | - |
| CHANGE IN NET POSITION | 164,083 | (245,467) | 65,074 | (219,606) | 257,569 | 260,099 | 258,736 |
| BEGINNING NET POSITION | 15,284,377 | | 15,038,910 | | 14,819,304 | 14,819,304 | 14,819,304 |
| ENDING NET POSITION | 15,038,910 | | 14,819,304 | | 15,076,873 | 15,079,403 | 15,078,040 |
| CASH FLOW ADJUSTMENTS | | | | | | | |
| PLUS: | | | | | | | |
| DEPRECIATION | | 356,839 | | 325,000 | 325,000 | 325,000 | 325,000 |
| CHANGE IN FUTURE PENSION LIABILITY | | 11,142 | | - | - | - | - |
| OTHER ACCRUAL ADJUSTMENTS | | 10,845 | | - | - | - | - |
| LESS: | | | | | | | |
| CAPITAL CONTRIBUTIONS | | - | | - | - | - | - |
| 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 | 57,920 | | (589,606) | | 182,569 | 185,099 | 183,736 |



2021 City of Middleton Budget

SEWER UTILITY REVENUES

| | | 2019 | | 2020 | | 2021 | | |
|---|-----------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| SEWER SALES REVENUE | | | | | | | | |
| 620-4610-00 | SEWERAGE SERVICE-RESIDENTIAL | 1,556,389 | 1,285,759 | 1,496,369 | 1,520,788 | 1,898,517 | 1,898,517 | 1,898,517 |
| 620-4620-00 | SEWERAGE SERVICE-COMMERCIAL | 1,271,848 | 1,043,765 | 1,231,874 | 1,093,871 | 1,364,749 | 1,364,749 | 1,364,749 |
| 620-4630-00 | SEWERAGE SERVICE-INDUSTRIAL | 272,326 | 175,185 | 299,716 | 140,471 | 175,257 | 175,257 | 175,257 |
| 620-4640-00 | REVENUES FROM PUBLIC AUTHORITY | 60,283 | 45,079 | 58,085 | 38,234 | 47,702 | 47,702 | 47,702 |
| | TOTAL | 3,160,846 | 2,549,789 | 3,086,044 | 2,793,364 | 3,486,225 | 3,486,225 | 3,486,225 |
| INTEREST & MISCELLANEOUS REVENUE | | | | | | | | |
| 620-4210-00 | CONTRIBUTIONS IN AID CONSTRUCTION | - | - | - | - | - | - | - |
| 620-4290-00 | INTEREST & DIVIDEND INCOME | 11,000 | 28,696 | 17,000 | - | 17,000 | 17,000 | 17,000 |
| 620-4290-03 | CREDIT CARD REBATE PROGRAM | - | 1,946 | - | - | - | - | - |
| 620-4820-00 | FORFEITED DISCOUNTS | - | - | - | - | - | - | - |
| 620-4850-00 | MISCELLANEOUS OPERATING REVENUE | - | 50,265 | - | - | - | - | - |
| | TOTAL | 11,000 | 80,907 | 17,000 | - | 17,000 | 17,000 | 17,000 |
| TOTAL SEWER UTILITY REVENUES | | 3,171,846 | 2,630,696 | 3,103,044 | 2,793,364 | 3,503,225 | 3,503,225 | 3,503,225 |



2021 City of Middleton Budget

SEWER UTILITY EXPENSES

| | | 2019 | | 2020 | | 2021 | | |
|--|--------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| OPERATION EXPENSES | | | | | | | | |
| WAGES | | | | | | | | |
| 620-6282-110 | SALARIES-FULL-TIME | 32,060 | 57,829 | 31,834 | 31,834 | 30,148 | 30,148 | 30,148 |
| 620-6282-117 | OVERTIME | - | - | - | - | - | - | - |
| 620-6282-135 | LONGEVITY | 3,948 | - | 6,162 | 6,162 | 6,434 | 6,434 | 6,434 |
| 620-6282-198 | PENSION EXPENSE | - | 16,432 | - | - | - | - | - |
| | TOTAL | 36,008 | 74,261 | 37,996 | 37,996 | 36,582 | 36,582 | 36,582 |
| PERSONNEL BENEFITS | | | | | | | | |
| 620-6282-192 | RETIREMENT | 2,142 | (3,724) | 2,201 | 2,201 | 2,087 | 2,087 | 2,087 |
| 620-6282-193 | FICA | 2,503 | 4,331 | 4,988 | 4,988 | 2,356 | 2,356 | 2,356 |
| | TOTAL | 4,645 | 606 | 7,189 | 7,189 | 4,443 | 4,443 | 4,443 |
| OPERATING EXPENSES | | | | | | | | |
| 620-6282-220 | SUPPLIES & EXPENSES | 50,000 | 23,558 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 620-6282-230 | OTHER CHEMICALS FOR SEWERAGE | 2,500 | 1,600 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 620-6282-320 | TRANSPORTATION EXPENSES | 35,000 | 39,437 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 620-6282-330 | MMSD FEES | 2,063,050 | 1,893,233 | 2,063,050 | 2,063,050 | 2,269,355 | 2,269,355 | 2,269,355 |
| 620-6282-420 | POWER & FUEL - PUMPING: PPE | 25,000 | 24,270 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| | TOTAL | 2,175,550 | 1,982,097 | 2,175,550 | 2,175,550 | 2,381,855 | 2,381,855 | 2,381,855 |
| TOTAL OPERATION EXPENSES | | 2,216,203 | 2,056,965 | 2,220,735 | 2,220,735 | 2,422,880 | 2,422,880 | 2,422,880 |
| MAINTENANCE EXPENSES | | | | | | | | |
| WAGES | | | | | | | | |
| 620-6283-110 | SALARIES- FULL TIME | 18,942 | 60,417 | 19,781 | 19,781 | 32,734 | 32,734 | 32,734 |
| 620-6283-117 | OVERTIME | - | - | - | - | - | - | - |
| | TOTAL | 18,942 | 60,417 | 19,781 | 19,781 | 32,734 | 32,734 | 32,734 |
| PERSONNEL BENEFITS | | | | | | | | |
| 620-6283-192 | RETIREMENT | 1,267 | (3,919) | 1,367 | 1,367 | 2,266 | 2,266 | 2,266 |
| 620-6283-193 | FICA | 1,480 | 4,483 | 3,100 | 3,100 | 2,568 | 2,568 | 2,568 |
| | TOTAL | 2,747 | 564 | 4,467 | 4,467 | 4,834 | 4,834 | 4,834 |
| OPERATING EXPENSES | | | | | | | | |
| 620-6283-414 | MAINT - METERS | 25,000 | 16,039 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 620-6283-415 | MAINT - SEWAGE COLLECTION SYST | 60,000 | 44,817 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| 620-6283-416 | MAINT - COLLECTION SYS PUMP EQ | 26,000 | 31,091 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 |
| 620-6283-417 | MAINT - GEN PLANT STRUCT & EQU | 5,000 | 23,523 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| | TOTAL | 116,000 | 115,471 | 116,000 | 116,000 | 116,000 | 116,000 | 116,000 |
| TOTAL MAINTENANCE EXPENSES | | 137,689 | 176,452 | 140,248 | 140,248 | 153,568 | 153,568 | 153,568 |
| CUSTOMER ACCOUNT EXPENSES | | | | | | | | |
| WAGES | | | | | | | | |
| 620-6284-110 | METER READING LABOR | 21,761 | 30,291 | 22,725 | 22,725 | 15,982 | 15,982 | 15,982 |
| 620-6284-130 | BILLING, COLLECT, ACCTG EXP | 10,000 | 11,558 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| | TOTAL | 31,761 | 41,848 | 32,725 | 32,725 | 25,982 | 25,982 | 25,982 |
| PERSONNEL BENEFITS | | | | | | | | |
| 620-6284-192 | RETIREMENT | 1,456 | (1,969) | 1,571 | 1,571 | 1,106 | 1,106 | 1,106 |
| 620-6284-193 | FICA | 1,700 | 2,279 | 3,561 | 3,561 | 1,254 | 1,254 | 1,254 |
| | TOTAL | 3,156 | 310 | 5,132 | 5,132 | 2,360 | 2,360 | 2,360 |
| TOTAL CUSTOMER ACCOUNT EXPENSES | | 34,917 | 42,158 | 37,857 | 37,857 | 28,342 | 28,342 | 28,342 |



2021 City of Middleton Budget

SEWER UTILITY EXPENSES

| | | 2019 | | 2020 | | 2021 | | |
|---|---------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| ADMINISTRATIVE & GENERAL | | | | | | | | |
| WAGES | | | | | | | | |
| 620-6285-110 | SALARIES-FULL-TIME | 104,507 | 60,375 | 107,955 | 107,955 | 107,171 | 107,171 | 107,171 |
| 620-6285-111 | SALARIES-SEASONAL | 6,000 | - | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 620-6285-117 | OVERTIME | - | - | - | - | - | - | - |
| | TOTAL | 110,507 | 60,375 | 113,955 | 113,955 | 113,171 | 113,171 | 113,171 |
| PERSONNEL BENEFITS | | | | | | | | |
| 620-6285-190 | FRINGE BENEFITS-OTHER | - | - | - | - | - | - | - |
| 620-6285-192 | RETIREMENT | 7,117 | 16,493 | 7,581 | 7,581 | 7,533 | 7,533 | 7,533 |
| 620-6285-193 | FICA | 2,526 | 4,862 | 11,216 | 11,216 | 8,537 | 8,537 | 8,537 |
| 620-6285-194 | HEALTH INSURANCE | 27,468 | 21,724 | 34,600 | 34,600 | 39,700 | 38,642 | 38,642 |
| 620-6285-195 | DENTAL INSURANCE | 3,067 | 3,067 | 3,509 | 3,509 | 3,656 | 3,656 | 3,547 |
| | TOTAL | 40,178 | 46,147 | 56,906 | 56,906 | 59,426 | 58,368 | 58,259 |
| OPERATING EXPENSES | | | | | | | | |
| 620-6285-210 | OFFICE SUPPLIES | 12,000 | 10,450 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 620-6285-222 | INSURANCE | 12,200 | 12,200 | 12,200 | 12,200 | 12,200 | 12,200 | 12,200 |
| 620-6285-310 | OUTSIDE SERVICES | 25,000 | 20,632 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 620-6285-490 | MISC GENERAL EXPENSES | 25,000 | 8,592 | 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 | 1,569 | - | 1,569 | 1,569 | 1,569 | 1,569 | 1,569 |
| | TOTAL | 143,269 | 119,375 | 143,269 | 143,269 | 143,269 | 143,269 | 143,269 |
| TOTAL ADMINISTRATIVE & GENERAL | | 293,954 | 225,896 | 314,130 | 314,130 | 315,866 | 314,808 | 314,699 |
| OTHER EXPENSES | | | | | | | | |
| DEPRECIATION | | | | | | | | |
| 620-4020-990 | DEPRECIATION | 325,000 | 355,063 | 325,000 | 325,000 | 325,000 | 325,000 | 325,000 |
| 620-4080-990 | TAXES | - | - | - | - | - | - | - |
| | TOTAL | 325,000 | 355,063 | 325,000 | 325,000 | 325,000 | 325,000 | 325,000 |
| TRANSFERS | | | | | | | | |
| 620-6286-998 | TRANSFER TO DEBT FD 300 | - | - | - | - | - | - | - |
| 620-6286-999 | TRANSFER OUT | - | 16,334 | - | - | - | - | - |
| | TOTAL | - | 16,334 | - | - | - | - | - |
| SEWER CAPITAL EXPENSES | | | | | | | | |
| 620-6297-810 | FORCE MAINS (3150) | 125,000 | - | - | - | - | - | - |
| 620-6297-815 | MAIN REPL (3130) | 470,000 | 140,234 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| 620-6297-820 | PUMP STATION EQUIP (3230) | 100,000 | 22,845 | - | - | - | - | - |
| 620-6297-825 | GARAGE & EQUIP (3710) | - | - | - | - | - | - | - |
| 620-6297-860 | MASTER PLAN | - | 21,315 | - | - | - | - | - |
| | TOTAL | 695,000 | 184,393 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| TOTAL OTHER EXPENSES | | 1,020,000 | 555,790 | 725,000 | 725,000 | 725,000 | 725,000 | 725,000 |
| TOTAL SEWER UTILITY | | 3,702,763 | 3,057,262 | 3,437,970 | 3,437,970 | 3,645,656 | 3,644,598 | 3,644,489 |



2021 City of Middleton Budget

Storm Water Utility Budget (Fund 630)

| | <u>2019</u> <u>Actual</u> | <u>2020</u> <u>Approved</u> | <u>2020</u> <u>Projected</u> | <u>2021</u> <u>Approved</u> |
|---|------------------------------|--------------------------------|---------------------------------|--------------------------------|
| <u>OPERATING REVENUES</u> | | | | |
| Public Charges for Services (Base) | 236,862 | 280,000 | 285,000 | 285,000 |
| Public Charges for Services (Flood) | 473,723 | 560,000 | 570,000 | 570,000 |
| Late Fees | 2,712 | 2,000 | 2,000 | 2,000 |
| TOTAL | \$ 713,297 | \$ 842,000 | \$ 857,000 | \$ 857,000 |
| <u>OPERATING EXPENDITURES</u> | | | | |
| Operation and maintenance-City charges | - | - | - | 50,000 |
| Operation and maintenance-contracted | 62,050 | 1,824,300 | 102,627 | 155,000 |
| Depreciation | 157,387 | 110,000 | 160,000 | 160,000 |
| TOTAL | \$ 219,437 | \$ 1,934,300 | \$ 262,627 | \$ 365,000 |
| NET INCOME (LOSS) | \$ 493,860 | \$ (1,092,300) | \$ 594,373 | \$ 492,000 |
| <u>NONOPERATING REVENUES</u> | | | | |
| Grant Revenue | - | 697,964 | 86,400 | 697,964 |
| Federal & State Disaster Aid | - | - | - | - |
| Proceeds from Borrowing | - | - | - | 750,000 |
| Interest Income | 15,917 | 10,000 | 5,000 | 2,550 |
| TOTAL | \$ 15,917 | \$ 707,964 | \$ 91,400 | \$ 1,450,514 |
| <u>CAPITAL CONTRIBUTIONS & TRANSFERS</u> | | | | |
| Capital Contributed by Municipality | 34,435 | - | - | - |
| TOTAL | \$ 34,435 | \$ - | \$ - | \$ - |
| CHANGE IN NET POSITION | \$ 544,212 | \$ (384,336) | \$ 685,773 | \$ 1,942,514 |
| BEGINNING NET POSITION | \$ 4,557,018 | \$ 5,101,230 | \$ 5,101,230 | \$ 5,787,003 |
| ENDING NET POSITION | 5,101,230 | 4,716,894 | 5,787,003 | 7,729,517 |
| Net Investment in Capital Assets | 5,036,505 | | 5,209,975 | 7,247,475 |
| Unrestricted Net Position | 64,725 | | 577,028 | 482,042 |

**City of Middleton
Storm Water Utility
Project and Funding Estimates 2020-2021**

| | Base Fee | Flood Recovery | Total |
|---|----------|----------------|-----------|
| 2019 ACTUAL | | | |
| Unrestricted Net Position | 98,595 | (33,869) | 64,726 |
| 2020 PROJECTED | | | |
| Sources of Funds | | | |
| Charges for Services | 285,700 | 571,300 | 857,000 |
| Grant Reimbursement (UWQG) | - | 86,400 | 86,400 |
| Interest Income | 1,750 | 3,250 | 5,000 |
| Total | 287,450 | 660,950 | 948,400 |
| Uses of Funds | | | |
| Legal & Referendum Expenses | 5,372 | | 5,372 |
| Vactor Rental & Tipping Fee Pilot | 5,000 | | 5,000 |
| South Pond Dredging | 810 | | 810 |
| Middleton Hills Concentric Pond | 91,445 | | 91,445 |
| PBC Toe Protection at Park Street | | 115,500 | 115,500 |
| PB Streambank: South Fork | | 69,448 | 69,448 |
| PB Streambank: Century - Conservancy | | 74,981 | 74,981 |
| Baskerville Harbor Repairs | | 73,541 | 73,541 |
| PBC Streambank Design | - | - | - |
| Total | 102,627 | 333,470 | 436,097 |
| 2020 Unrestricted Net Position | 283,418 | 293,611 | 577,029 |
| 2021 APPROVED BUDGET | | | |
| Sources of Funds | | | |
| Charges for Services | 285,700 | 571,300 | 857,000 |
| Grant Reimbursement (DNR Grants) | - | 697,964 | 697,964 |
| Proceeds from Borrowing | - | 750,000 | 750,000 |
| Interest Income | 850 | 1,700 | 2,550 |
| Total | 286,550 | 2,020,964 | 2,307,514 |
| Uses of Funds | | | |
| South Fork Pheasant Branch: S of Market | | 912,000 | 912,000 |
| PB Streambank: Confl Pond-Park (1) | | 381,500 | 381,500 |
| PB Streambank: Parmenter-Park (2) | | 270,000 | 270,000 |
| PB Streambank: Park-Century | | 319,000 | 319,000 |
| PB Streambank: N. of Century | | 315,000 | 315,000 |
| Clovernook Drainage Way | 40,000 | | 40,000 |
| Stonefield Meadows Drainage Way | 35,000 | | 35,000 |
| N RR Track Drainage Way | 15,000 | | 15,000 |
| Middleton Hills SE Pond Dredging | 20,000 | | 20,000 |
| Misty Valley Pond Dredging | 40,000 | | 40,000 |
| Hourly Charges for City Staff Maintenance | 50,000 | | 50,000 |
| Other Projects | 5,000 | - | 5,000 |
| Total | 205,000 | 2,197,500 | 2,402,500 |
| 2021 Unrestricted Net Position | 364,968 | 117,075 | 482,043 |



Middleton Utility District Budget (Fund 640)

| | <u>2019</u> <u>Actual</u> | <u>2020</u> <u>Approved</u> | <u>2020</u> <u>Projected</u> | <u>2021</u> <u>Approved</u> |
|---------------------------------------|------------------------------|--------------------------------|---------------------------------|--------------------------------|
| <u>REVENUES</u> | | | | |
| Public Charges for Services | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | \$ - | \$ - | \$ - | \$ - |
| <u>EXPENDITURES</u> | | | | |
| Operation and maintenance | 2,946 | - | 1,620 | 5,000 |
| Depreciation | - | - | - | - |
| Capital Outlay | - | 25,000 | - | - |
| Total Expenditures | \$ 2,946 | \$ 25,000 | \$ 1,620 | \$ 5,000 |
| <u>NON OPERATING REVENUES</u> | | | | |
| Investment Income | 697 | - | - | - |
| Total Capital Contributions | \$ 697 | \$ - | \$ - | \$ - |
| CHANGE IN NET POSITION | \$ (2,249) | \$ (25,000) | \$ (1,620) | \$ (5,000) |
| NET POSITION | | | | |
| Beginning Net Position | \$ 33,708 | \$ 31,459 | \$ 31,459 | \$ 29,839 |
| Ending Net Position | 31,459 | 6,459 | 29,839 | 24,839 |
| Less Net Investment in Capital Assets | - | - | - | - |
| NET POSITION - END OF YEAR | \$ 31,459 | \$ 6,459 | \$ 29,839 | \$ 24,839 |



2021 City of Middleton Budget

GOLF COURSE BUDGET SUMMARY

| | 2019 | | 2020 | | 2021 | | |
|--|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| | | | | | | | |
| OPERATING REVENUES | | | | | | | |
| GOLF SHOP SALES | 187,416 | 194,170 | 187,416 | 119,826 | 187,416 | 187,416 | 187,416 |
| PUBLIC CHARGES FOR SERVICES | 1,758,098 | 1,737,045 | 1,787,004 | 2,012,308 | 1,813,868 | 1,813,868 | 1,813,868 |
| FOOD & BEVERAGE SALES | 674,842 | 869,140 | 711,171 | 474,810 | 711,171 | 711,171 | 711,171 |
| OTHER INCOME | 43,451 | 98,340 | 43,451 | 46,486 | 46,486 | 46,486 | 46,486 |
| TOTAL | 2,663,807 | 2,898,694 | 2,729,042 | 2,653,430 | 2,758,941 | 2,758,941 | 2,758,941 |
| OPERATING EXPENSES | | | | | | | |
| FOOD & BEVERAGE EXPENSES | 194,610 | 222,075 | 198,608 | 155,587 | 198,608 | 198,608 | 198,608 |
| PRO SHOP EXPENSES | 565,386 | 531,768 | 594,459 | 588,340 | 604,550 | 603,170 | 609,787 |
| CLUB HOUSE EXPENSES | 66,878 | 70,012 | 68,278 | 68,607 | 74,278 | 74,278 | 74,278 |
| OTHER FOOD & BEVERAGE EXP | 210,365 | 230,031 | 221,230 | 193,101 | 204,354 | 203,894 | 211,534 |
| GROUNDS EXPENSES | 583,869 | 610,801 | 603,390 | 574,982 | 619,278 | 618,174 | 618,358 |
| ADMINISTRATION EXPENSES | 73,533 | 74,352 | 77,016 | 70,616 | 75,711 | 75,711 | 70,977 |
| TOTAL | 1,694,641 | 1,739,040 | 1,762,981 | 1,651,233 | 1,776,779 | 1,773,835 | 1,783,542 |
| DEPRECIATION/TAXES/OTHER | | | | | | | |
| DEPRECIATION | - | 151,259 | 115,000 | 140,000 | 140,000 | 140,000 | 140,000 |
| CREDIT CARD FEES | 35,000 | 47,895 | 35,000 | 47,895 | 48,000 | 48,000 | 48,000 |
| SALES TAX PAID | 134,944 | 137,554 | 134,944 | 129,660 | 134,944 | 134,944 | 134,944 |
| TOTAL | 169,944 | 336,708 | 284,944 | 317,555 | 322,944 | 322,944 | 322,944 |
| NET OPERATING INCOME | 799,222 | 822,946 | 681,117 | 684,642 | 659,218 | 662,162 | 652,455 |
| NON-OPERATING REVENUE/EXPENSE | | | | | | | |
| INVESTMENT INCOME | 778 | 7,668 | 778 | 778 | 778 | 778 | 778 |
| INTEREST EXPENSE | - | - | - | - | - | - | - |
| TOTAL | 778 | 7,668 | 778 | 778 | 778 | 778 | 778 |
| NET INCOME (LOSS) | 800,000 | 830,614 | 681,895 | 685,420 | 659,996 | 662,940 | 653,233 |
| CAPITAL CONTRIBUTIONS & TRANSFERS | | | | | | | |
| CAPITAL CONTRIBUTIONS | - | - | - | - | - | - | - |
| TRANSFER IN | - | - | - | - | - | - | - |
| TRANSFER OUT | - | - | - | - | - | - | - |
| TOTAL | - | - | - | - | - | - | - |
| CHANGE IN NET POSITION | 800,000 | 830,614 | 681,895 | 685,420 | 659,996 | 662,940 | 653,233 |
| BEGINNING NET POSITION | | 5,730,459 | | 6,561,073 | 7,246,493 | 7,246,493 | 7,246,493 |
| ENDING NET POSITION | | 6,561,073 | | 7,246,493 | 7,906,489 | 7,909,433 | 7,899,726 |
| CASH FLOW ADJUSTMENTS | | | | | | | |
| PLUS: | | | | | | | |
| DEPRECIATION | | 151,259 | | 140,000 | 140,000 | 140,000 | 140,000 |
| PROCEEDS FROM SALE OF ASSETS | | - | | - | - | - | - |
| CHANGE IN FUTURE PENSION LIABILITY | | - | | - | - | - | - |
| OTHER ACCRUAL ADJUSTMENTS | | (60,697) | | - | - | - | - |
| LESS: | | | | | | | |
| PRINCIPAL ON LONG-TERM DEBT | | - | | - | - | - | - |
| REPAYMENT OF ADVANCES | | (400,000) | | (400,000) | (400,000) | (400,000) | (400,000) |
| ACQUISITION OF CAPITAL ASSETS | | (279,193) | | (300,000) | (300,000) | (300,000) | (300,000) |
| NET CHANGE IN CASH | | 241,983 | | 125,420 | 99,996 | 102,940 | 93,233 |



2021 City of Middleton Budget

GOLF COURSE REVENUES

| | | 2019 | | 2020 | | 2021 | | |
|------------------------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| GOLF SHOP SALES | | | | | | | | |
| 650-4500-01 | HARDGOOD SALES | 125,000 | 126,818 | 125,000 | 83,771 | 125,000 | 125,000 | 125,000 |
| 650-4500-03 | SOFTGOODS SALES | 55,000 | 59,139 | 55,000 | 32,072 | 55,000 | 55,000 | 55,000 |
| 650-4500-05 | RENTAL CLUBS | <u>7,416</u> | <u>8,212</u> | <u>7,416</u> | <u>3,983</u> | <u>7,416</u> | <u>7,416</u> | <u>7,416</u> |
| | TOTAL | 187,416 | 194,170 | 187,416 | 119,826 | 187,416 | 187,416 | 187,416 |
| PUBLIC CHARGES FOR SERVICES | | | | | | | | |
| 650-4630-00 | GREENS FEES | 1,025,325 | 1,035,550 | 1,025,325 | 1,265,420 | 1,037,189 | 1,037,189 | 1,037,189 |
| 650-4631-00 | LEAGUES | - | - | - | - | - | - | - |
| 650-4632-00 | MEMBERSHIPS | 102,531 | 121,550 | 115,000 | 139,186 | 120,000 | 120,000 | 120,000 |
| 650-4633-00 | CART RENTAL | 398,707 | 406,688 | 398,707 | 401,495 | 408,707 | 408,707 | 408,707 |
| 650-4634-00 | DRIVING RANGE | 115,000 | 142,507 | 131,437 | 99,970 | 131,437 | 131,437 | 131,437 |
| 650-4635-00 | OUTINGS | 15,000 | 5,458 | 15,000 | | 15,000 | 15,000 | 15,000 |
| 650-4639-00 | HANDICAP FEES | 1,000 | 875 | 1,000 | 1,330 | 1,000 | 1,000 | 1,000 |
| 650-4645-00 | SALES TAXES COLLECTED | <u>100,535</u> | - | <u>100,535</u> | <u>104,907</u> | <u>100,535</u> | <u>100,535</u> | <u>100,535</u> |
| | TOTAL | 1,758,098 | 1,737,045 | 1,787,004 | 2,012,308 | 1,813,868 | 1,813,868 | 1,813,868 |
| FOOD & BEVERAGE SALES | | | | | | | | |
| 650-4736-00 | FOOD INCOME | 181,408 | 201,415 | 189,360 | 69,205 | 189,360 | 189,360 | 189,360 |
| 650-4737-00 | SNACK | 11,803 | 18,094 | 11,803 | 3,983 | 11,803 | 11,803 | 11,803 |
| 650-4738-00 | LIQUOR | 92,335 | 121,471 | 108,450 | 58,855 | 108,450 | 108,450 | 108,450 |
| 650-4739-00 | BEER | 189,170 | 221,191 | 197,041 | 151,119 | 197,041 | 197,041 | 197,041 |
| 650-4740-00 | SODA | 35,093 | 38,633 | 35,093 | 23,109 | 35,093 | 35,093 | 35,093 |
| 650-4742-00 | TOBACCO | 2,218 | 2,619 | 2,218 | 2,282 | 2,218 | 2,218 | 2,218 |
| 650-4745-00 | SALES TAXES COLLECTED | 34,409 | 134,837 | 34,409 | 24,753 | 34,409 | 34,409 | 34,409 |
| 650-4747-00 | FOOD AND SNACK - BEVRAGE CART | 632 | 2,168 | 632 | 2,266 | 632 | 632 | 632 |
| 650-4748-00 | NA BEVERAGES - BEVRAGE CART | 15,500 | 13,997 | 15,500 | 18,600 | 15,500 | 15,500 | 15,500 |
| 650-4749-00 | BEER SALES - BEVRAGE CART | 80,236 | 78,515 | 80,236 | 83,228 | 80,236 | 80,236 | 80,236 |
| 650-4750-00 | LIQUOR - BEVRAGE CART | <u>30,538</u> | <u>36,199</u> | <u>34,929</u> | <u>37,410</u> | <u>34,929</u> | <u>34,929</u> | <u>34,929</u> |
| | TOTAL | 674,842 | 869,140 | 711,171 | 474,810 | 711,171 | 711,171 | 711,171 |
| OTHER INCOME | | | | | | | | |
| 650-4832-01 | TRANS/ADVANCE FROM GEN FD. | - | - | - | - | - | - | - |
| 650-4832-03 | CREDIT CARD REBATE PROGRAM | 4,100 | 7,135 | 4,100 | 7,135 | 7,135 | 7,135 | 7,135 |
| 650-4832-07 | MISC. INCOME | - | - | - | - | - | - | - |
| 650-4832-10 | EARNED INTEREST INCOME | 778 | 7,668 | 778 | 778 | 778 | 778 | 778 |
| 650-4832-12 | ROOM RENTAL | - | - | - | - | - | - | - |
| 650-4832-20 | UNREDEEMED GIFT CARDS | - | 18,275 | - | - | - | - | - |
| 650-4840-00 | SALES TAX REMIT DISCOUNT | 535 | 703 | 535 | 535 | 535 | 535 | 535 |
| 650-4890-00 | TRANSFER IN | - | - | - | - | - | - | - |
| | TOTAL | 5,413 | 33,782 | 5,413 | 8,448 | 8,448 | 8,448 | 8,448 |
| REIMBURSABLE INCOME | | | | | | | | |
| 650-4900-03 | GRATITUDY | 38,816 | 72,175 | 38,816 | 38,816 | 38,816 | 38,816 | 38,816 |
| 650-4900-07 | LESSONS | - | 54 | - | - | - | - | - |
| 650-4900-20 | REIMBURSEMENT FOR SALES | - | - | - | - | - | - | - |
| 650-4935-00 | TRANSFER IN | - | - | - | - | - | - | - |
| | TOTAL | 38,816 | 72,228 | 38,816 | 38,816 | 38,816 | 38,816 | 38,816 |
| TOTAL GOLF COURSE REVENUES | | 2,664,585 | 2,906,364 | 2,729,820 | 2,654,208 | 2,759,719 | 2,759,719 | 2,759,719 |



2021 City of Middleton Budget

GOLF COURSE EXPENDITURES

| | 2019 | | 2020 | | 2021 | | |
|---|-------------------------------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| | FOOD & BEVERAGE EXPENSES | | | | | | |
| OPERATING EXPENSES | | | | | | | |
| 650-5541-221 FOOD COST | 59,375 | 57,821 | 62,021 | 38,235 | 62,021 | 62,021 | 62,021 |
| 650-5541-222 SNACK COST | 6,946 | 13,521 | 6,946 | 8,216 | 6,946 | 6,946 | 6,946 |
| 650-5541-223 LIQUOR COST | 28,457 | 39,510 | 31,841 | 17,846 | 31,841 | 31,841 | 31,841 |
| 650-5541-224 BEER COST | 71,851 | 76,748 | 73,819 | 65,484 | 73,819 | 73,819 | 73,819 |
| 650-5541-225 SODA COST | 20,237 | 26,466 | 20,237 | 23,852 | 20,237 | 20,237 | 20,237 |
| 650-5541-227 TOBACCO COST | 1,744 | 1,799 | 1,744 | 1,754 | 1,744 | 1,744 | 1,744 |
| 650-5541-228 NON GOLF OUTING EXPENSE: PPE | 6,000 | 6,211 | 2,000 | 200 | 2,000 | 2,000 | 2,000 |
| TOTAL | 194,610 | 222,075 | 198,608 | 155,587 | 198,608 | 198,608 | 198,608 |
| TOTAL FOOD & BEVERAGE EXPENSES | 194,610 | 222,075 | 198,608 | 155,587 | 198,608 | 198,608 | 198,608 |

PRO SHOP

| | | | | | | | |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| WAGES | | | | | | | |
| 650-5543-110 SALARIES - FULL-TIME | 156,857 | 135,942 | 164,351 | 164,351 | 171,573 | 171,573 | 177,509 |
| 650-5543-120 PART TIME WAGES | 106,093 | 102,947 | 106,093 | 92,927 | 106,093 | 106,093 | 106,093 |
| 650-5543-135 LONGEVITY | 2,878 | 2,100 | 3,041 | 3,041 | 4,167 | 4,167 | 4,167 |
| 650-5543-145 UNEMPLOYMENT WAGES | 1,000 | 192 | 1,000 | 5,380 | 1,000 | 1,000 | 1,000 |
| TOTAL | 266,828 | 241,182 | 274,485 | 265,699 | 282,833 | 282,833 | 288,769 |
| PERSONNEL BENEFITS | | | | | | | |
| 650-5543-192 RETIREMENT | 10,461 | 9,369 | 11,294 | 11,294 | 11,862 | 11,862 | 12,263 |
| 650-5543-193 FICA | 20,334 | 18,570 | 20,915 | 20,915 | 13,444 | 13,444 | 13,899 |
| 650-5543-194 HEALTH INSURANCE | 30,404 | 33,842 | 48,084 | 48,084 | 51,645 | 50,265 | 50,265 |
| 650-5543-195 DENTAL INSURANCE | 3,500 | 3,746 | 5,822 | 5,822 | 5,822 | 5,822 | 5,647 |
| 650-5543-198 PENSION EXPENSE | - | 38,581 | - | - | - | - | - |
| TOTAL | 64,699 | 104,107 | 86,115 | 86,115 | 82,773 | 81,393 | 82,074 |
| OPERATING EXPENSES | | | | | | | |
| 650-5543-229 PRO SHOP SUPPLIES | 6,000 | 5,186 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 650-5543-230 DRIVING RANGE SUPPLIES | 10,000 | 11,107 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 650-5543-240 HARDGOODS | 93,750 | 56,803 | 93,750 | 105,000 | 93,750 | 93,750 | 93,750 |
| 650-5543-242 SOFTGOODS | 33,000 | 22,037 | 33,000 | 33,000 | 33,000 | 33,000 | 33,000 |
| 650-5543-244 RENTALS | 10,000 | 9,946 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 650-5543-290 UNIFORMS | 5,000 | 6,309 | 5,000 | 6,902 | 6,000 | 6,000 | 6,000 |
| 650-5543-420 GAS & OIL | 11,049 | 10,964 | 11,049 | 11,049 | 13,884 | 13,884 | 13,884 |
| 650-5543-441 CONFERENCES | 1,500 | 796 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 650-5543-492 CART RENTAL | 14,400 | 17,699 | 14,400 | 3,800 | 9,400 | 9,400 | 9,400 |
| 650-5543-493 GOLF OUTING EXPENSES | 3,000 | 1,632 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 650-5543-494 CART LEASE PAYMENTS | 35,640 | 34,816 | 35,640 | 35,640 | 40,640 | 40,640 | 40,640 |
| 650-5543-495 CART ANNUAL MAINTENANCE | 5,670 | 5,670 | 5,670 | 5,670 | 6,670 | 6,670 | 6,670 |
| 650-5543-496 CART REPAIRS | 4,500 | 2,955 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 650-5543-520 HANDICAP EXPENSE | 350 | 559 | 350 | 465 | 600 | 600 | 600 |
| 650-5543-703 RESERVE | - | - | - | - | - | - | - |
| TOTAL | 233,859 | 186,479 | 233,859 | 236,526 | 238,944 | 238,944 | 238,944 |
| TOTAL PRO SHOP | 565,386 | 531,768 | 594,459 | 588,340 | 604,550 | 603,170 | 609,787 |



2021 City of Middleton Budget

GOLF COURSE EXPENDITURES

| | | 2019 | | 2020 | | 2021 | | |
|---|--------------------------------|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| CLUB HOUSE | | | | | | | | |
| WAGES | | | | | | | | |
| 650-5544-130 | JANITORIAL SERVICES | 1,458 | 1,307 | 1,458 | 1,458 | 1,458 | 1,458 | 1,458 |
| 650-5544-145 | UNEMPLOYMENT WAGES | - | - | - | - | - | - | - |
| | TOTAL | 1,458 | 1,307 | 1,458 | 1,458 | 1,458 | 1,458 | 1,458 |
| OPERATING EXPENSES | | | | | | | | |
| 650-5544-220 | SUPPLIES & MATERIALS | 5,000 | 8,813 | 5,000 | 8,450 | 9,000 | 9,000 | 9,000 |
| 650-5544-320 | PEST CONTROL | 464 | 233 | 464 | 261 | 464 | 464 | 464 |
| 650-5544-412 | CLUB HOUSE MAINTENANCE | 8,000 | 8,365 | 8,000 | 6,271 | 10,000 | 10,000 | 10,000 |
| 650-5544-470 | UTILITIES | 43,244 | 42,864 | 43,244 | 43,244 | 43,244 | 43,244 | 43,244 |
| 650-5544-472 | TV SERVICES | 1,752 | 1,862 | 1,872 | 1,283 | 1,872 | 1,872 | 1,872 |
| 650-5544-474 | PORTABLE RESTROOMS | 5,000 | 5,081 | 5,840 | 5,840 | 5,840 | 5,840 | 5,840 |
| 650-5544-476 | HEATING/COOLING SYSTEM | 1,600 | 768 | 1,600 | 1,000 | 1,600 | 1,600 | 1,600 |
| 650-5544-510 | SECURITY SYSTEM | 360 | 720 | 800 | 800 | 800 | 800 | 800 |
| 650-5544-810 | OTHER EQUIPMENT | - | - | - | - | - | - | - |
| | TOTAL | 65,420 | 68,706 | 66,820 | 67,149 | 72,820 | 72,820 | 72,820 |
| TOTAL CLUB HOUSE | | 66,878 | 70,012 | 68,278 | 68,607 | 74,278 | 74,278 | 74,278 |
| FOOD & BEVERAGE OTHER EXPENSES | | | | | | | | |
| WAGES | | | | | | | | |
| 650-5545-110 | SALARIES - FOOD & BEVERAGE | 61,373 | 53,833 | 60,244 | 60,244 | 62,462 | 62,462 | 69,201 |
| 650-5545-111 | SALARIES - FOOD & BEVERAGE LTE | 52,563 | 54,040 | 52,563 | 35,063 | 52,563 | 52,563 | 52,563 |
| 650-5545-135 | LONGEVITY | 1,362 | 1,362 | 1,645 | 1,645 | 1,687 | 1,687 | 1,687 |
| 650-5545-145 | UNEMPLOYMENT WAGES | 1,000 | - | 1,000 | - | 1,000 | 1,000 | 1,000 |
| | TOTAL | 116,298 | 109,236 | 115,452 | 96,952 | 117,712 | 117,712 | 124,451 |
| PERSONNEL BENEFITS | | | | | | | | |
| 650-5545-190 | FRINGE BENEFITS - FOOD & BEVER | - | 1,090 | - | - | - | - | - |
| 650-5545-192 | RETIREMENT | 4,110 | 3,578 | 4,178 | 4,178 | 4,331 | 4,331 | 4,786 |
| 650-5545-193 | FICA | 9,529 | 7,891 | 8,756 | 8,756 | 4,908 | 4,908 | 5,424 |
| 650-5545-194 | HEALTH INSURANCE | 21,422 | 16,240 | 32,056 | 32,056 | 17,215 | 16,755 | 16,755 |
| 650-5545-195 | DENTAL INSURANCE | 2,912 | 2,322 | 4,644 | 4,644 | 2,322 | 2,322 | 2,252 |
| | TOTAL | 37,973 | 31,121 | 49,634 | 49,634 | 28,775 | 28,315 | 29,216 |
| OPERATING EXPENSES | | | | | | | | |
| 650-5545-222 | FOOD & BEVERAGE SUPPLIES | 15,278 | 16,039 | 15,278 | 5,649 | 17,000 | 17,000 | 17,000 |
| 650-5545-223 | REIMBURSED GRATUITY | 38,816 | 72,175 | 38,816 | 38,816 | 38,816 | 38,816 | 38,816 |
| 650-5545-290 | UNIFORMS | 1,000 | 410 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 650-5545-310 | OUTSIDE SERVICES | 1,000 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 |
| | TOTAL | 56,094 | 89,674 | 56,144 | 46,515 | 57,866 | 57,866 | 57,866 |
| TOTAL FOOD & BEVERAGE OTHER EXPENSES | | 210,365 | 230,031 | 221,230 | 193,101 | 204,354 | 203,894 | 211,534 |



2021 City of Middleton Budget

GOLF COURSE EXPENDITURES

| | | 2019 | | 2020 | | 2021 | | |
|-------------------------------|-------------------------------|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| GROUNDS EXPENSES | | | | | | | | |
| WAGES | | | | | | | | |
| 650-5546-111 | SALARIES - GOLF COURSE | 224,050 | 231,289 | 238,731 | 238,731 | 243,505 | 243,505 | 243,864 |
| 650-5546-120 | PART TIME WAGES | 108,737 | 99,297 | 108,737 | 76,617 | 108,737 | 108,737 | 108,737 |
| 650-5546-135 | LONGEVITY | 6,904 | 7,005 | 7,145 | 7,145 | 7,288 | 7,288 | 7,288 |
| 650-5546-145 | UNEMPLOYMENT WAGES | 1,000 | 126 | 1,000 | 4,712 | 1,000 | 1,000 | 1,000 |
| | TOTAL | 340,691 | 337,717 | 355,613 | 327,205 | 360,530 | 360,530 | 360,889 |
| PERSONNEL BENEFITS | | | | | | | | |
| 650-5546-192 | RETIREMENT | 15,128 | 16,719 | 16,597 | 16,597 | 16,929 | 16,929 | 16,953 |
| 650-5546-193 | FICA | 25,986 | 25,463 | 27,128 | 27,128 | 19,186 | 19,186 | 19,213 |
| 650-5546-194 | HEALTH INSURANCE | 27,642 | 27,543 | 29,130 | 29,130 | 41,457 | 40,353 | 40,353 |
| 650-5546-195 | DENTAL INSURANCE | 5,822 | 5,822 | 5,822 | 5,822 | 7,555 | 7,555 | 7,329 |
| | TOTAL | 74,578 | 75,546 | 78,677 | 78,677 | 85,127 | 84,023 | 83,848 |
| OPERATING EXPENSES | | | | | | | | |
| 650-5546-222 | PARTS & TOOLS | 3,200 | 1,801 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 |
| 650-5546-223 | FERTILIZER & CHEMICALS | 50,000 | 51,219 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 650-5546-224 | DIRT | 16,000 | 25,745 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| 650-5546-274 | GREENS & TEE SUPPLIES | 3,469 | 5,160 | 3,469 | 3,469 | 5,000 | 5,000 | 5,000 |
| 650-5546-275 | SEED | 1,377 | 2,500 | 1,377 | 1,377 | 1,377 | 1,377 | 1,377 |
| 650-5546-277 | IRRIGATION PARTS, EQUIP, SUPL | 6,000 | 8,427 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 650-5546-278 | TREES | 900 | 138 | 900 | 900 | 900 | 900 | 900 |
| 650-5546-279 | OFFICE CLEANING SUPPLIES | 1,573 | 1,627 | 1,573 | 1,573 | 1,573 | 1,573 | 1,573 |
| 650-5546-372 | DEEP AERIFICATION SERVICES | 2,000 | 2,750 | 2,750 | 2,750 | 2,750 | 2,750 | 2,750 |
| 650-5546-375 | IRRIGATION CONTRACT | 2,110 | 1,860 | 1,860 | 1,860 | 1,860 | 1,860 | 1,860 |
| 650-5546-411 | GROUNDS & GREEN MAINT | 5,000 | 3,448 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 650-5546-412 | GREEN EQUIPMENT REPAIR | 50,000 | 46,554 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 650-5546-420 | GAS & OIL | 22,371 | 24,028 | 22,371 | 22,371 | 25,361 | 25,361 | 25,361 |
| 650-5546-440 | TRAINING & DEVELOPMENT | 1,500 | 804 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 650-5546-450 | UNIFORMS | 1,000 | 90 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 650-5546-491 | EQUIPMENT RENTAL | 1,500 | 2,252 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 650-5546-493 | SECURITY SYSTEM | 600 | 240 | 600 | 600 | 600 | 600 | 600 |
| | TOTAL | 168,600 | 178,702 | 169,100 | 169,100 | 173,621 | 173,621 | 173,621 |
| TOTAL GROUNDS EXPENSES | | 583,869 | 591,965 | 603,390 | 574,982 | 619,278 | 618,174 | 618,358 |

ADMINISTRATION

| | | | | | | | | |
|-----------------------------|------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| OPERATING EXPENSES | | | | | | | | |
| 650-5547-250 | POSTAGE | 50 | 211 | 100 | 250 | 250 | 250 | 250 |
| 650-5547-260 | TELEPHONE | 7,350 | 9,026 | 8,664 | 12,770 | 12,770 | 12,770 | 12,770 |
| 650-5547-280 | COMMUNICATIONS | - | - | - | - | - | - | - |
| 650-5547-320 | PROFESSIONAL SERVICES | 1,500 | 1,314 | 1,500 | 3,273 | 1,500 | 1,500 | 1,500 |
| 650-5547-440 | TRAINING | 971 | 869 | 971 | 971 | 971 | 971 | 971 |
| 650-5547-442 | DUES | 1,338 | 1,266 | 1,338 | 1,338 | 1,338 | 1,338 | 1,338 |
| 650-5547-443 | TRAVEL | 2,000 | 1,503 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 650-5547-460 | INSURANCE | 32,800 | 35,435 | 34,100 | 34,100 | 35,500 | 35,500 | 35,500 |
| 650-5547-461 | LICENSES | 1,661 | 2,294 | 2,000 | 2,000 | 2,300 | 2,300 | 2,300 |
| 650-5547-521 | ACCOUNTING & COMPUTERS | 2,000 | 882 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 650-5547-522 | ADVERTISING | 10,500 | 11,749 | 10,500 | 1,866 | 2,300 | 2,300 | 2,300 |
| 650-5547-524 | POS SYSTEM | 6,900 | 7,974 | 7,380 | 8,380 | 8,380 | 8,380 | 8,380 |
| 650-5547-525 | WEBSITE | 1,668 | 1,529 | 1,668 | 1,668 | 1,668 | 1,668 | 1,668 |
| 650-5547-990 | OTHER EXPENSES | 61 | - | 61 | - | - | - | - |
| 650-5547-998 | PERSONNEL CONTINGENCY | 4,734 | - | 4,734 | - | 4,734 | 4,734 | - |
| | TOTAL | 73,533 | 74,052 | 77,016 | 70,616 | 75,711 | 75,711 | 70,977 |
| TOTAL ADMINISTRATION | | 73,533 | 74,052 | 77,016 | 70,616 | 75,711 | 75,711 | 70,977 |



2021 City of Middleton Budget

GOLF COURSE EXPENDITURES

| | 2019 | | 2020 | | 2021 | | |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| | | | | | | | |
| OTHER EXPENSES | | | | | | | |
| DEBT EXPENSES | | | | | | | |
| 650-5548-703 DEPRECIATION | - | 151,259 | - | - | - | - | - |
| 650-5548-704 SALES TAX - PD. | 134,944 | 137,554 | 134,944 | 129,660 | 134,944 | 134,944 | 134,944 |
| 650-5548-705 CREDIT CARD FEES | 35,000 | 47,895 | 35,000 | 47,895 | 48,000 | 48,000 | 48,000 |
| 650-5548-706 BANK FEES | - | - | - | - | - | - | - |
| 650-5548-707 ADVANCE REPAYMENT | 400,000 | - | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| TOTAL | 569,944 | 336,708 | 569,944 | 577,555 | 582,944 | 582,944 | 582,944 |
| OTHER EXPENSES | | | | | | | |
| 650-5549-996 OTHER EXPENSES | - | 300 | - | - | - | - | - |
| 650-5549-999 TRANSFER OUT | - | - | - | - | - | - | - |
| TOTAL | - | 300 | - | - | - | - | - |
| CAPTIAL EXPENSES | | | | | | | |
| 650-5550-005 DESIGN | - | - | - | - | - | - | - |
| 650-5550-800 CAPITAL OUTLAY | 300,000 | - | 300,000 | 217,900 | 300,000 | 300,000 | 300,000 |
| 650-5550-801 CLUBHOUSE CAPITAL | - | 13,766 | - | 13,900 | - | - | - |
| 650-5550-802 CAPITAL RESERVE | 100,000 | - | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 650-5550-803 GROUNDS/MAINT. CAPITAL | - | 5,070 | - | 68,200 | - | - | - |
| 650-5550-805 VEHICLES | - | - | - | - | - | - | - |
| TOTAL | 400,000 | 18,836 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| TOTAL OTHER EXPENSES | 969,944 | 355,844 | 969,944 | 977,555 | 982,944 | 982,944 | 982,944 |
| TOTAL GOLF COURSE EXPENSES | 2,664,585 | 2,075,748 | 2,732,925 | 2,628,788 | 2,759,723 | 2,756,779 | 2,766,486 |



2021 City of Middleton Budget

AIRPORT BUDGET SUMMARY (FULL ACCRUAL BASIS)

| | 2019 | | 2020 | | 2021 | | |
|--|-----------------|-----------------|----------------|----------------|------------------|--------------------|------------------|
| | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| OPERATING REVENUES | | | | | | | |
| INTERGOVERNMENTAL REVENUE | - | - | - | 69,000 | 400,000 | 400,000 | 400,000 |
| PUBLIC CHARGES FOR SERVICES | 120,174 | 122,707 | 141,008 | 135,846 | 136,255 | 136,255 | 136,255 |
| TOTAL | 120,174 | 122,707 | 141,008 | 204,846 | 536,255 | 536,255 | 536,255 |
| OPERATING EXPENSES | | | | | | | |
| OPERATION EXPENSES | 188,929 | 154,513 | 134,706 | 145,331 | 145,931 | 145,931 | 145,931 |
| CONTINGENCY | 10,000 | - | 10,000 | - | 10,000 | 10,000 | 10,000 |
| TOTAL | 198,929 | 154,513 | 144,706 | 145,331 | 155,931 | 155,931 | 155,931 |
| DEPRECIATION/TAXES | | | | | | | |
| DEPRECIATION | - | 33,013 | - | 33,013 | 35,000 | 35,000 | 35,000 |
| TAXES | - | - | - | - | - | - | - |
| TOTAL | - | 33,013 | - | 33,013 | 35,000 | 35,000 | 35,000 |
| NET OPERATING INCOME | (78,755) | (64,819) | (3,698) | 26,502 | 345,324 | 345,324 | 345,324 |
| NON-OPERATING REVENUE/EXPENSE | | | | | | | |
| INVESTMENT INCOME | - | 6,041 | - | - | - | - | - |
| MISCELLANEOUS REVENUE | 11,400 | 116,433 | 5,000 | 4,625 | 4,625 | 4,625 | 4,625 |
| TOTAL | 11,400 | 122,474 | 5,000 | 4,625 | 4,625 | 4,625 | 4,625 |
| NET INCOME (LOSS) | (67,355) | 57,655 | 1,302 | 31,127 | 349,949 | 349,949 | 349,949 |
| CAPITAL CONTRIBUTIONS & TRANSFERS | | | | | | | |
| CAPITAL CONTRIBUTIONS | - | - | - | - | - | - | - |
| TRANSFER IN | - | - | - | - | - | - | - |
| TOTAL | - | - | - | - | - | - | - |
| CHANGE IN NET POSITION | (67,355) | 57,655 | 1,302 | 31,127 | 349,949 | 349,949 | 349,949 |
| BEGINNING UNRESTRICTED NET POSITION | | 213,140 | | 270,795 | 301,922 | 301,922 | 301,922 |
| ENDING UNRESTRICTED NET POSITION | | 270,795 | | 301,922 | 651,870 | 651,870 | 651,870 |
| CASH FLOW ADJUSTMENTS | | | | | | | |
| PLUS: | | | | | | | |
| DEPRECIATION | | 33,013 | | 33,013 | 35,000 | 35,000 | 35,000 |
| UNEARNED REVENUE | | - | | - | - | - | - |
| LESS: | | | | | | | |
| CAPITAL GRANTS/CONTRIBUTIONS | | - | | - | - | - | - |
| ACCOUNTS PAYABLE | | (11,420) | | - | - | - | - |
| OTHER ACCRUAL ADJUSTMENTS | | (3,607) | | - | - | - | - |
| ACQUISITION OF CAPITAL ASSETS | | (28,050) | | - | (500,000) | (500,000) | (500,000) |
| NET CHANGE IN CASH | | 47,591 | | 64,140 | (115,051) | (115,051) | (115,051) |



2021 City of Middleton Budget

AIRPORT REVENUES

| | | 2019 | | 2020 | | 2021 | | |
|-----------------------------------|----------------------------|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| INTERGOVERNMENTAL REVENUE | | | | | | | | |
| 660-4310-00 | GRANTS | - | - | - | 69,000 | 400,000 | 400,000 | 400,000 |
| | TOTAL | - | - | - | 69,000 | 400,000 | 400,000 | 400,000 |
| PUBLIC CHARGES FOR SERVICE | | | | | | | | |
| 660-4610-00 | MADC RENT (LAND LEASE) | 12,000 | 12,000 | 13,800 | 12,180 | 12,436 | 12,436 | 12,436 |
| 660-4615-00 | FUEL FLOWAGE FEE | 5,000 | 8,068 | 8,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 660-4620-00 | HANGAR LAND LEASES | 103,174 | 101,429 | 118,208 | 108,376 | 108,376 | 108,376 | 108,376 |
| 660-4625-00 | FBO FEE | - | - | - | - | - | - | - |
| 660-4630-00 | FBO BUILDING LEASE | - | - | - | - | - | - | - |
| 660-4635-00 | SOLAR LEASE | - | 1,210 | 1,000 | 9,290 | 9,443 | 9,443 | 9,443 |
| | TOTAL | 120,174 | 122,707 | 141,008 | 135,846 | 136,255 | 136,255 | 136,255 |
| MISCELLANEOUS REVENUE | | | | | | | | |
| 660-4290-00 | INTEREST & DIVIDEND INCOME | - | 6,041 | - | - | - | - | - |
| 660-4810-00 | MISC. REVENUE | - | 111,808 | - | - | - | - | - |
| 660-4815-00 | CROP LAND RENT | 11,400 | 4,625 | 5,000 | 4,625 | 4,625 | 4,625 | 4,625 |
| | TOTAL | 11,400 | 122,474 | 5,000 | 4,625 | 4,625 | 4,625 | 4,625 |
| TOTAL AIRPORT REVENUES | | 131,574 | 245,181 | 146,008 | 209,471 | 540,880 | 540,880 | 540,880 |



2021 City of Middleton Budget

AIRPORT EXPENSES

| | | 2019 | | 2020 | | 2021 | | |
|-----------------------------------|----------------------------|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| | | BUDGET | ACTUAL | BUDGET | PROJECTED | REQUESTED BUDGET | RECOMMENDED BUDGET | APPROVED BUDGET |
| OPERATION EXPENSES | | | | | | | | |
| 660-5210-220 | SUPPLIES & MATERIALS | - | - | - | - | - | - | - |
| 660-5210-260 | ADVERTISING & PRINTING | - | 224 | - | - | - | - | - |
| 660-5210-270 | TELEPHONE | 662 | 883 | 662 | 876 | 876 | 876 | 876 |
| 660-5210-310 | OUTSIDE SERVICES | 12,000 | 19,487 | 19,000 | 32,000 | 22,000 | 22,000 | 22,000 |
| 660-5210-316 | PRAIRIE MAINTENANCE | 2,500 | - | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 660-5210-317 | MANAGERS CONTRACT | 33,000 | 36,020 | 39,690 | 39,690 | 39,690 | 39,690 | 39,690 |
| 660-5210-410 | INSURANCE | 3,100 | 3,744 | 4,900 | 5,811 | 5,911 | 5,911 | 5,911 |
| 660-5210-415 | GROUPS MAINTENANCE | 16,000 | 56,646 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 660-5210-417 | LANDING LIGHTS MAINTENANCE | 5,000 | 6,379 | 5,000 | 1,500 | 5,000 | 5,000 | 5,000 |
| 660-5210-470 | UTILITIES | 30,240 | 30,788 | 18,000 | 18,000 | 25,000 | 25,000 | 25,000 |
| 660-5210-490 | OTHER OPERATING EXPENSES | 1,620 | 340 | 1,620 | 1,620 | 1,620 | 1,620 | 1,620 |
| | TOTAL | 104,122 | 154,513 | 126,372 | 136,997 | 137,597 | 137,597 | 137,597 |
| OTHER EXPENSES | | | | | | | | |
| 660-5315-224 | ENTITLEMENTS MATCH | 8,334 | - | 8,334 | 8,334 | 8,334 | 8,334 | 8,334 |
| 660-5315-320 | HANGAR ENGINEERING | - | - | - | - | - | - | - |
| 660-5315-800 | CAPITAL EQUIPMENT | 76,473 | - | - | - | 500,000 | 500,000 | 500,000 |
| 660-5315-875 | PROJECT CASH ADVANCE | - | - | - | - | - | - | - |
| | TOTAL | 84,807 | - | 8,334 | 8,334 | 508,334 | 508,334 | 508,334 |
| DEPRECIATION | | | | | | | | |
| 660-5548-990 | DEPRECIATION | - | 33,013 | - | 33,013 | - | - | - |
| | TOTAL | - | 33,013 | - | 33,013 | - | - | - |
| RESERVED FOR CONTINGENCIES | | | | | | | | |
| 660-7050-001 | RESERVE FOR CONTINGENCIES | 10,000 | - | 10,000 | - | 10,000 | 10,000 | 10,000 |
| | TOTAL | 10,000 | - | 10,000 | - | 10,000 | 10,000 | 10,000 |
| TOTAL AIRPORT | | 198,929 | 187,526 | 144,706 | 178,344 | 655,931 | 655,931 | 655,931 |



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.



2021 City of Middleton Budget

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.



2021 City of Middleton Budget

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.



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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