

**CITY OF MIDDLETON
WISCONSIN**



**2022 APPROVED
ANNUAL BUDGET**

FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2022

APPROVED BUDGET

Fiscal Year 2022

January 1, 2022 – December 31, 2022



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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Mike Davis

City Administrator

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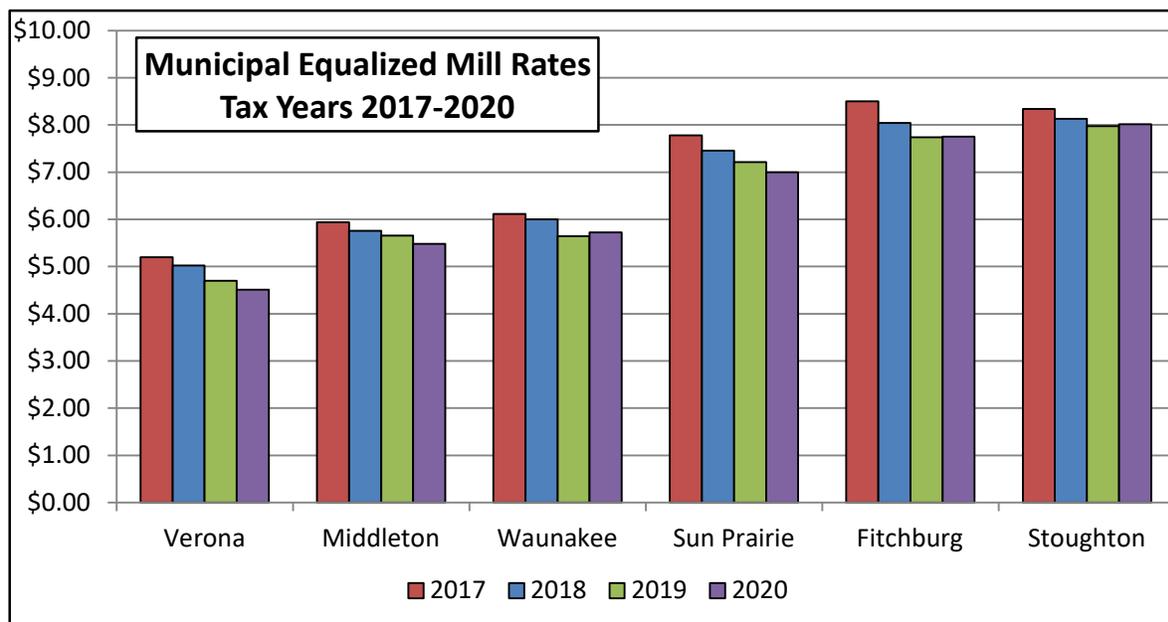
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Dane County Peer Municipality Comparisons

	2017 Tax Year	2018 Tax Year	2019 Tax Year	2020 Tax Year
Village of Waunakee				
Mill Rate	6.12	6.00	5.64	5.73
Tax Levy	\$9,916,205	\$ 10,522,082	\$ 10,884,476	\$ 11,152,148
Full Value (millions)	\$1,717	\$ 1,880	\$ 2,071	\$ 2,150
City of Verona				
Mill Rate	5.20	5.02	4.70	4.51
Tax Levy	\$13,329,217	\$ 13,721,091	\$ 13,949,140	\$ 14,235,821
Full Value (millions)	\$2,670	\$ 2,908	\$ 3,072	\$ 3,273
City of Middleton				
Mill Rate	5.94	5.75	5.65	5.48
Tax Levy	\$17,017,467	\$ 17,490,292	\$ 17,985,016	\$ 18,412,716
Full Value (millions)	\$3,360	\$ 3,546	\$ 3,830	\$ 4,077
City of Fitchburg				
Mill Rate	8.50	8.05	7.74	7.75
Tax Levy	\$22,634,178	\$ 22,776,253	\$ 23,733,085	\$ 24,883,705
Full Value (millions)	\$2,954	\$ 3,135	\$ 3,419	\$ 3,706
City of Sun Prairie				
Mill Rate	7.78	7.46	7.21	7.00
Tax Levy	\$22,176,269	\$ 23,361,354	\$ 24,547,028	\$ 25,258,874
Full Value (millions)	\$2,985	\$ 3,310	\$ 3,634	\$ 3,864
City of Stoughton				
Mill Rate	8.34	8.13	7.98	8.02
Tax Levy	\$8,507,688	\$ 9,032,362	\$ 9,383,714	\$ 9,611,806
Full Value (millions)	\$1,066	\$ 1,163	\$ 1,234	\$ 1,268





2022 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 2021 TID #3's value increment totals \$545,423,400. An additional \$470,000,000 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





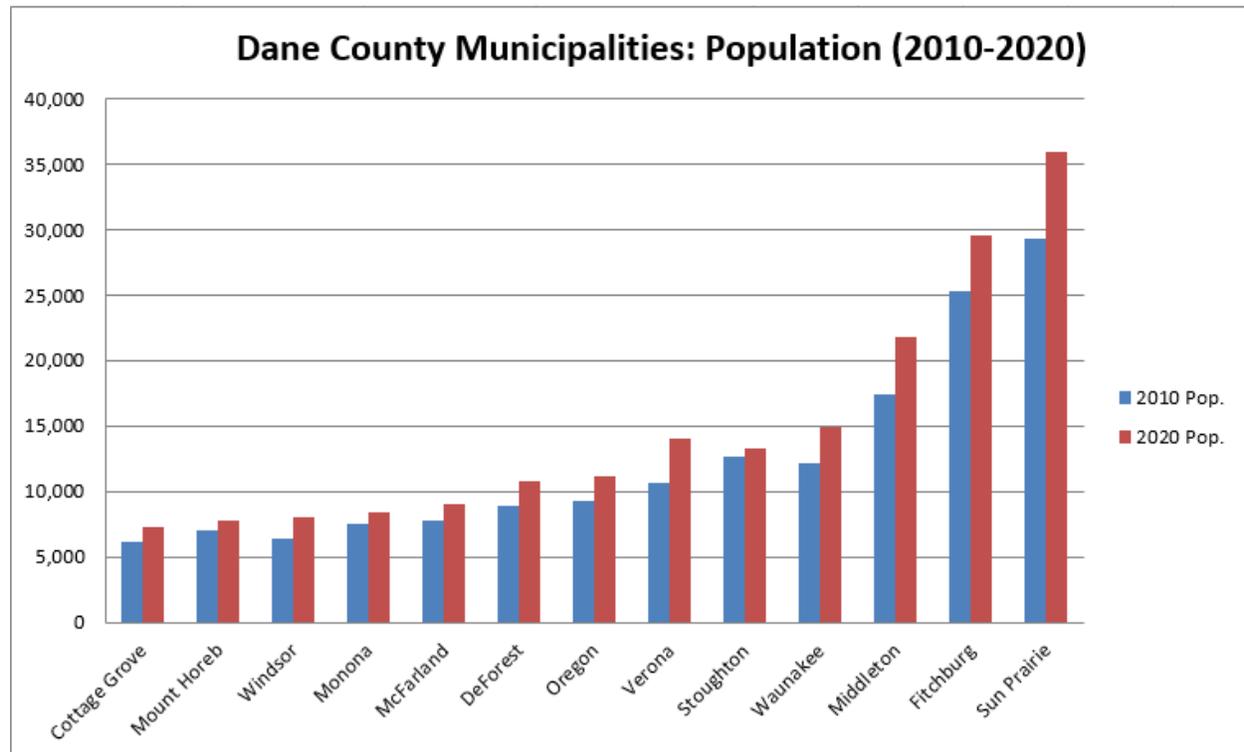
2022 City of Middleton Budget

Community Profile

Dane County Municipalities: Population (2010-2020)

Municipality	2010 Pop.	2020 Pop.	Growth Rate
Cottage Grove	6,192	7,217	16.55%
Mount Horeb	7,009	7,754	10.63%
Windsor	6,345	8,072	27.22%
Monona	7,553	8,451	11.89%
McFarland	7,808	8,991	15.15%
DeForest	8,936	10,811	20.98%
Oregon	9,231	11,179	21.10%
Verona	10,619	14,030	32.12%
Stoughton	12,611	13,234	4.94%
Waunakee	12,097	14,879	23.00%
Middleton	17,442	21,827	25.14%
Fitchburg	25,260	29,609	17.22%
Sun Prairie	29,364	35,967	22.49%

Dane County Municipalities: Population (2010-2020)





2022 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	21,827	3.0%

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

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



2022 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 7,360 students for the 2020-2021 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 (2020 Estimates)

PPD (Bio-Pharmaceutical) (1,700)
Middleton-Cross Plains Area School Dist. (1,400)
Electronic Theatre Controls (939)
UW Medical Foundation (650)
North Central Group (480)
Springs Window Fashions (470)
Spectrum Brands (451)
American Girl Brands (413)
West Corporation (400)
HyCite (376)

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.



2022 City of Middleton Budget

Boards, Committees, & Commissions

Public Works Committee

Carl Stumpf
Bob Lyons (Chair)
Gayathri Dinakararn
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) (Vice Chair)
Jeremy Geiszler (Staff)

Commission on Aging

Kenneth Markart
Richard Brye
Jolene Olson
Stephen Small
Michael Lester
Stacy Austin-Li
Jim Schwartz
Peg Martin
Emily Kuhn (Alder)
Tammy Derrickson (Staff)

Airport Commission

David Lorman
Kevin Munson
Michelle Bond
John Hallick
Gurdip Brar (Mayor/Designee)
Robert Burck (Alder)
Luke Fuszard (Alder)
Mike Davis (Staff)
Mark Opitz (Staff)

Arts Committee

Kendra Wochos
Erin Summers
Michelle Phillips
Molly Mcdermott
Kristina Coopman
Maria Wood
Meghan McCombs
Michael Freiman
Srija Katukam
Katy Nelson (Alder)
Abby Attoun-Tucker (Staff)

Board of Review

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

Building Committee

Gurdip Brar (Mayor)
Kathy Olson (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

Tom Bernthal
David Shaw
David Clutter
Cheryl Vickroy
Bob Lyons
Dan Ramsey II
Susan West (Alder)
Mark Wegner (Staff)



2022 City of Middleton Budget

Boards, Committees, & Commissions

Emergency Medical Services Commission

Joel Fait
Dave Laufenberg
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)
Kathy Olson (Alder)

Fire Commission

Julie Brunette
Luke Fuszard (Alder)

Landmarks Commission

Kathy Olson
Eric Baker
Jeff Martin (Chair)
John Bechtol
Brian Strassburg (Vice Chair)
Carolyn Mattern
Daphne Xu (Staff)

Library Board

Rose Sime
Jean Phillips
Cindy Zellers
Karene Cary
Art Waldman
Ralph Zahnow
Marybeth Paulisse
Robert Burck (Alder)
Jocelyne Sansing (Staff)

Parks, Recreation & Forestry Commission

David Shaw
John Schaffer (Chair)
Joan Perry
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)
Katy Nelson (Alder)
Mark Opitz (Staff)

Plan Commission

Kurt Paulsen
Michael Slavish

Gretchen Erdmann-Hermans
Randy Bruce
John Schaffer
Dan Ramsey II (Alder)
Gurdip Brar (Mayor) (Chair)
Abby Attoun-Tucker (Staff)

Pleasant View Golf Course Advisory Committee

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

Police Commission

Laura Albert
Paul Kinne
April Kigeya
Dobie Giles
Terri Gureno
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



2022 City of Middleton Budget

Boards, Committees, & Commissions

Public Safety Committee

Tom Yost
Abigail Gage
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

Kristie Pulvermacher
Kermit Hovey (Vice Chair)
Kelsey Baubie
Dominick Bindl
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
Caroline Burger
Julie Urban
Sue Poehlman
Dan Ramsey II (Alder)
Erik Sorensen (Staff)

Commission on Youth

Eric Engel
Adam Cummings
Andrea Mongler
Shaney Andler
Joanna Rolden
Maddox 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
Sam Adams
Darren Fortney (Vice Chair)
Mike Slavish (Chair)
Christina Stewart
Matthew Quock
Ben Roden
Julia Vondrak
Dan Ramsey (Alder)
Mike Davis (Staff)
Abby Attoun (Staff)

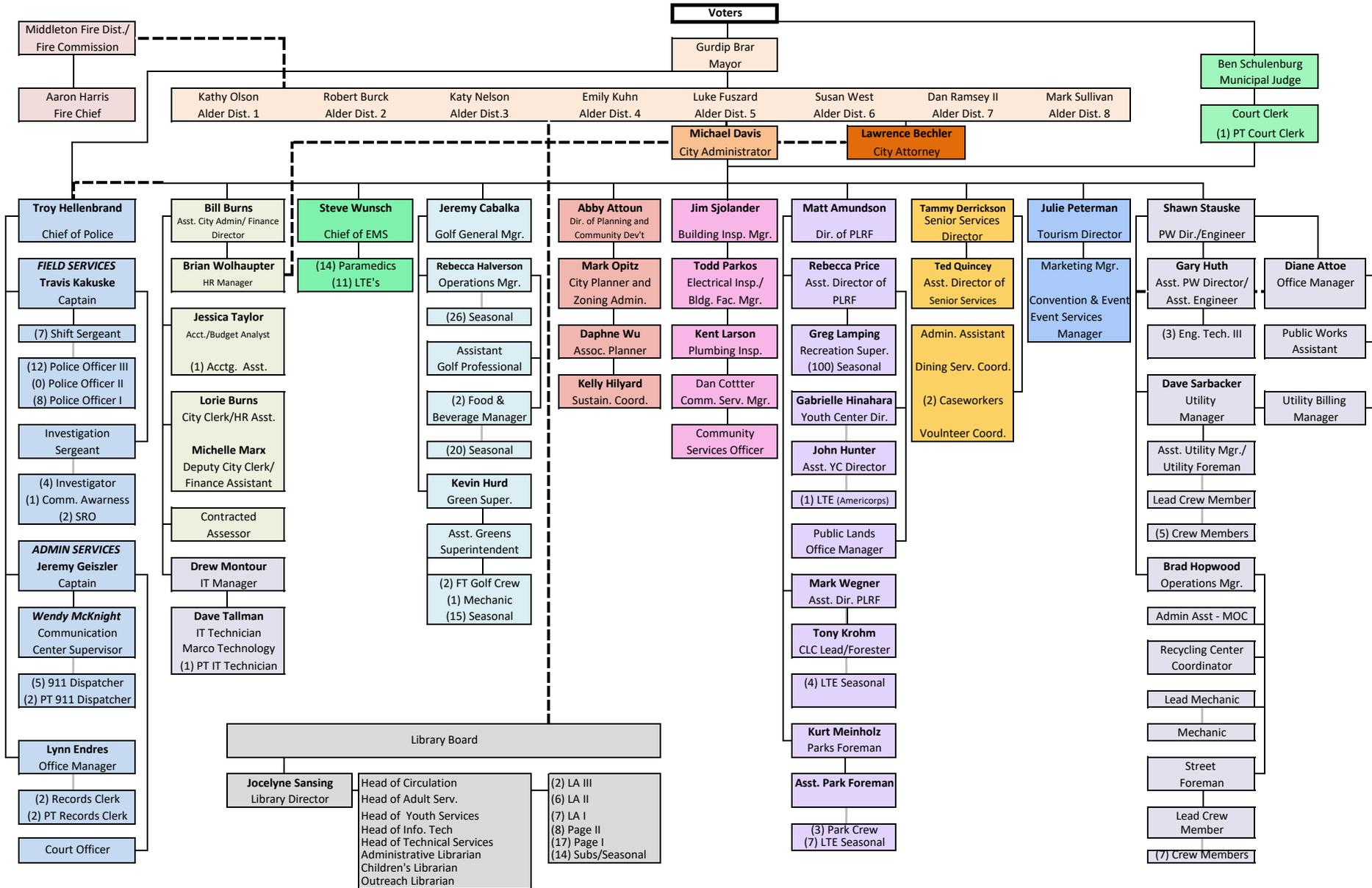
Zoning Board of Appeals

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





2022 City of Middleton Budget

Department	2021 Authorized			2022 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	1.25
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	10.35
<u>Public Safety</u>						
Police Department	49	4	50.25	49	2	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	20	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	2	2.06
Library*	13	17	19.60	13	17	19.60
Golf Course	<u>8</u>	<u>60</u>	<u>17.00</u>	<u>8</u>	<u>60</u>	<u>17.00</u>
Total	26	217	61.95	26	218	62.57
<u>Conservation / Development</u>						
Planning	4	0	4.00	4	0	4.00
CDA	0	0	0.00	0	1	0.50
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	13	19.60
TOTAL ALL DEPARTMENTS	146	260	192.53	146	260	193.40

* Excludes Library Page Positions

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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.



2022 City of Middleton Budget

Budget Development Calendar

Operational Development Calendar – Major Events	
Month	Event
June	Prepare Budget Calendar for review by Administration, Mayor, and Finance Committee. Administrative Service Department prepares 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 staff prepare 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.
October	Common Council authorizes public hearing and publication of proposed budget in local newspaper.
Oct. – Nov.	Common Council deliberate on Mayor and Finance Committee recommendations and consider budget scenarios.
November	Common Council holds public hearing on proposed budget and approves proposed budget.
Jan. 1	New Fiscal Year Begins

2022 Budget Process Calendar

July 20, 2021	Regular Finance Committee: Budget Kick-Off Meeting
July 21, 2021	Department Manager Meeting: Budget Kick-off
August 20, 2021	Department Operating & Capital Budget Requests Due
August 23, 2021 to September 3, 2021	Mayor, Administrator, Finance & HR Department Budget Request Review Meetings
September 9, 2021	Finance Committee: Department Operating & Capital Budget Reviews
September 16, 2021	Finance Committee: Department Operating & Capital Budget Reviews
September 29, 2021	Joint Finance/Personnel Cmtes: Personnel Decision Items & Scenarios
October 5, 2021	Regular Finance Committee: Public Hearing Recommendation
October 5, 2021	Regular Council Meeting: Authorize Public Hearing Notice
October 14, 2021	Date of Publication for Public Hearing Notice
November 3, 2021	Special Council Meeting: Budget Public Hearing & Deliberations
November 16, 2021	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.



2022 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.
- **American Rescue Plan (215):** Revenues and related expenses related to the federal American Rescue Plan Act are recorded in this fund. The City received 50% of its \$2,096,930 allocation in 2021 with the remaining 50% to be paid in 2022. Revenues will be recognized as eligible expenditures are incurred.

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.



2022 City of Middleton Budget

- **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.
- **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.



2022 City of Middleton Budget

- **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:** Storm water utility fees are based on the total impervious surface on a property. Revenue is used to support the safe and healthy management of storm water. All financial activities related to the storm water utility are recorded in Fund 630.
- **Middleton Utility District (MUD) (640):** The Middleton Utility District was created in 2015 to facilitate extension of water and sanitary sewer utility to the Community of Bishops Bay. The 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.

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 2021-59

**APPROVING THE 2022 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 2021, 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, 2022, and

WHEREAS, on October 5, 2021, the City of Middleton Finance Committee acted to recommend 2022 budget for all City funds to the Common Council; and

WHEREAS, on October 5, 2021, the City of Middleton Common Council authorized the publication of the 2022 recommended budget and set the date for a public hearing on the budget for November 3, 2021; and

WHEREAS, on November 3, 2021, the Common Council conducted a public hearing on the 2022 recommended budgets.

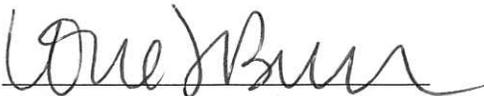
NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

That the Common Council hereby approves the budget for the City of Middleton for the year 2022 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 16, 2021.

CITY OF MIDDLETON

ATTEST:


Lorie J. Burns, City Clerk

APPROVED:

By: 
Gurdip Brar, Mayor

RESOLUTION 2021-60

**APPROVING THE LEVYING OF PROPERTY TAXES FOR THE 2021 TAX YEAR
(2022 BUDGET YEAR) FOR THE CITY OF MIDDLETON**

WHEREAS, on Tuesday, November 16, 2021 the City of Middleton met to consider approval of the 2022 Budget and the levying of property taxes for city purposes for the 2021 tax year, collectible in 2022; and

WHEREAS, the 2022 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	\$14,042,426
Debt Service Fund	<u>\$5,250,000</u>
Total Non-TID Levy	\$19,292,426

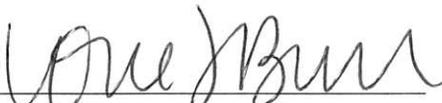
WHEREAS, after careful review and consideration, the Common Council moved to adopt a resolution approving the 2022 Budget inclusive of all funds and establishing the amount of taxes to be levied for City funds.

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 2022 Approved Budget and that the total levy in the amount of \$19,292,426 be placed on the tax roll for the year 2021, collectible in 2022.

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 16, 2021.

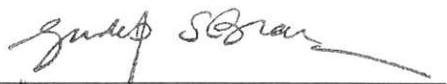
CITY OF MIDDLETON

ATTEST:



Lorie J. Burns, City Clerk

APPROVED:

By: 

Gurdip Brar, Mayor



2022 APPROVED BUDGET SUMMARY: ALL FUNDS

	2021 PROJECTED BALANCE	2022 RECOMMENDED REVENUES	2022 RECOMMENDED EXPENDITURES	2022 PROJECTED BALANCE	2021/2022 TAX LEVY
GENERAL FUND	\$ 11,073,724	\$ 22,751,445	\$ 23,001,445	\$ 10,823,724	\$ 14,042,426
SPECIAL REVENUE FUNDS					
Tourism Fund	2,041,197	1,112,354	1,264,420	1,889,131	-
Library Operations Fund	461,026	2,358,747	2,254,047	565,726	-
Library Trust & Special Activities	339,133	25,000	150,000	214,133	-
Subdividers Fund	1,150,021	50,000	50,000	1,150,021	-
Police Special Activities	37,125	5,000	5,000	37,125	-
EMS Special Activities	23,632	20,000	20,000	23,632	-
Public Lands Special Activities	1,858,270	300,000	325,000	1,833,270	-
Senior Center Special Activities	172,583	25,000	25,000	172,583	-
Youth Center	26,340	172,208	177,383	21,165	-
Economic Development Grant	16,750	-	-	16,750	-
Impact Fees	1,345,485	62,500	215,000	1,192,985	-
American Rescue Plan Funds	-	808,430	808,430	-	-
TOTAL	7,471,562	4,939,239	5,294,280	7,116,521	
INT. SERVICE FUND: RISK MANAGEMENT	396,968	436,085	473,738	359,315	-
COMPONENT UNIT: CDA	699,070	91,888	104,152	686,806	-
CAPITAL PROJECT FUNDS					
Public Works Capital Projects	1,045,299	2,876,246	2,944,746	976,799	-
Public Lands Capital Projects	287,696	488,000	488,000	287,696	-
Other Capital Projects	821,683	651,000	656,000	816,683	-
TIF District #3	16,998,535	11,825,311	13,535,468	15,288,378	-
TIF District #5	(1,070,207)	2,215,307	2,918,150	(1,773,050)	-
TOTAL	18,083,006	18,055,864	20,542,364	15,596,506	
DEBT SERVICE FUND	345,263	5,465,000	5,671,547	138,716	5,250,000
ENTERPRISE FUNDS					
Water Utility	4,548,005	3,531,916	3,885,771	4,194,150	-
Sewer Utility	3,990,695	3,503,225	4,367,310	3,126,610	-
Storm Water Utility	1,108,903	1,437,276	1,650,500	895,679	-
Middleton Utility District	60,449	-	5,000	55,449	-
Golf Course	(1,225,686)	3,365,298	2,640,334	(500,722)	-
Airport	585,414	141,560	256,562	470,412	-
TOTAL	9,067,780	11,979,275	12,805,477	8,241,578	-
TOTAL ALL FUNDS	\$ 47,137,373	\$ 63,718,796	\$ 67,893,003	\$ 42,963,166	\$ 19,292,426



General Fund Revenue Summary

	2020		2021		2022		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TAXES							
GENERAL PROPERTY TAX	\$ 13,100,016	\$ 13,100,016	\$ 13,365,786	\$ 13,365,786	\$ 13,920,345	\$ 14,041,045	\$ 14,042,426
OMITTED PROPERTY	9,434	6,804	-	-	8,237	8,237	8,237
FEES IN LIEU OF TAXES	44,100	44,100	44,100	44,100	44,100	44,100	44,100
ROOM TAX	675,000	174,072	400,000	335,139	475,000	475,000	475,000
MUNICIPALLY OWNED UTILITY	475,000	495,075	475,000	495,000	515,000	515,000	515,000
INTEREST ON DELINQUENT TAXES	2,000	5,907	2,000	2,000	2,000	2,000	2,000
TOTAL TAXES	\$ 14,305,550	\$ 13,825,975	\$ 14,286,886	\$ 14,242,025	\$ 14,964,682	\$ 15,085,382	\$ 15,086,763
SPECIAL ASSESSMENTS							
SA - STREET IMPROVEMENTS	7,000	39,010	7,000	47,000	50,000	50,000	50,000
SA - SIDEWALK & CURB	50,000	93,040	50,000	100,000	70,000	70,000	70,000
SA - INTEREST	-	712	-	615	-	-	-
TOTAL SPECIAL ASSESSMENT	\$ 57,000	\$ 132,761	\$ 57,000	\$ 147,615	\$ 120,000	\$ 120,000	\$ 120,000
INTERGOVERNMENTAL REVENUE							
STATE AIDS-SHARED TAXES	280,195	284,795	282,554	287,126	282,554	284,808	284,808
EXPENDITURE RESTRAINT PROGRAM	175,023	175,023	160,448	160,448	160,448	125,414	125,414
STATE & FEDERAL AID - FIRE	136,829	142,049	136,829	136,829	152,275	159,041	159,041
MCP SCHOOL DISTRICT - POLICE	87,076	67,453	65,307	-	65,307	65,307	93,257
STATE AID - COMPUTER PMT	261,905	261,905	261,905	261,905	261,905	261,905	261,905
STATE AID - PERSONAL PROPERTY	119,689	119,689	137,272	137,272	137,272	119,689	119,689
STATE AID - LAW ENFORCEMENT	-	18,251	-	8,070	-	-	-
STATE AIDS-ROADS	1,283,465	1,283,465	1,284,272	1,284,272	1,309,957	1,175,843	1,175,843
STATE & FEDERAL AID - RECYCLIN	55,138	55,209	55,138	55,453	55,138	55,138	55,138
PAYMENT MUNICIPAL SERVICES	8,140	8,124	7,899	7,900	7,899	7,899	7,899
STATE AIDS - FRANCHISE FEES	26,500	26,522	52,821	52,821	52,821	52,821	52,821
CARES/ROUTE TO RECOVERY	306,898	335,438	-	-	-	-	-
COUNTY AID - SIGNALS	5,000	6,150	5,000	6,076	6,000	6,000	6,000
COUNTY AID - SENIOR CITIZENS	67,973	77,492	67,973	76,497	73,956	73,956	82,175
TOTAL INTERGOVERNMENTAL	\$ 2,813,831	\$ 2,861,566	\$ 2,517,418	\$ 2,474,669	\$ 2,565,532	\$ 2,387,821	\$ 2,423,990
LICENSES AND PERMITS							
LICENSES - LIQUOR	45,000	41,162	45,000	50,000	45,000	45,000	45,000
LICENSES - OPERATOR	20,000	11,048	20,000	15,000	20,000	20,000	20,000
LICENSES - CIGARETTES	1,700	2,100	2,100	2,100	2,100	2,100	2,100
LICENSES - ALARMS	9,000	12,825	13,000	13,000	13,000	13,000	13,000
LICENSES - DOGS	3,500	4,394	5,000	5,000	5,000	5,000	5,000
PERMITS - SPECIAL EVENTS	4,000	315	2,000	500	2,000	2,000	2,000
PERMIT - SIDEWALK & SOLICITORS	5,000	2,675	5,000	2,500	5,000	5,000	5,000
AMPLIFIED SOUND PERMITS	2,000	250	2,000	1,500	2,000	2,000	2,000
PERMITS - BUILDING AND HVAC	300,000	371,370	300,000	260,000	300,000	300,000	300,000
PERMITS - ELECTRICAL	70,000	120,194	70,000	80,000	70,000	70,000	70,000
PERMITS - PLUMBING	70,000	118,317	70,000	90,000	70,000	70,000	70,000
EROSION CONTROL PERMIT	10,000	11,800	10,000	15,000	10,000	10,000	10,000
LICENSE - SECOND HAND DEALER	350	500	350	250	350	350	350
ZONING BOARD OF APPEALS	2,000	1,500	2,000	2,000	2,000	2,000	2,000
PLAN REVIEW - BUILDING	60,000	52,650	60,000	42,000	60,000	60,000	60,000
PLAN REVIEW - HVAC	20,000	24,381	20,000	18,000	20,000	20,000	20,000
PLAN REVIEW - PLUMBING	20,000	24,263	20,000	15,000	20,000	20,000	20,000
PLAN REVIEW - FIRE SUPPRESSION	8,700	-	30,000	8,000	30,000	30,000	30,000
COURT AND FIELD RESERVATIONS	5,000	5,288	5,000	15,000	10,000	10,000	10,000
PARK SHELTER RESERVATIONS	23,000	2,841	23,000	28,000	23,000	23,000	23,000
CABLE TV/FRANCHISE PHONE REV	242,000	238,358	215,701	215,701	215,701	215,701	215,701
TOTAL LICENSES & PERMITS	\$ 921,250	\$ 1,046,251	\$ 920,151	\$ 878,551	\$ 925,151	\$ 925,151	\$ 925,151
FINES & FOREFEITURES							
FINES & FOREFEITURES	155,000	97,415	150,000	150,000	150,000	150,000	150,000
COURT COSTS	80,000	40,788	70,000	70,000	70,000	70,000	70,000
PARKING FINES	40,000	25,971	35,000	30,000	35,000	35,000	35,000
TOTAL FINES & FOREFEITURES	\$ 275,000	\$ 164,173	\$ 255,000	\$ 250,000	\$ 255,000	\$ 255,000	\$ 255,000



General Fund Revenue Summary

	2020		2021		2022		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
PUBLIC CHARGES FOR SERVICES							
CLERK-TREASURER FEE	17,000	17,356	17,000	17,000	17,000	17,000	17,000
VEHICLE REGISTRATION FEES	500	10,502	500	4,000	500	500	500
POLICE DEPARTMENT FEES	9,000	10,619	9,000	9,000	9,000	9,000	9,000
AMBULANCE BILLING REVENUE	1,013,747	1,038,297	1,138,359	1,136,598	1,128,185	1,159,981	1,159,981
SENIOR CITIZEN PROGRAM REVENUE	4,000	1,264	4,000	1,000	4,000	4,000	4,000
SR CENTER TRIP REVENUE	9,000	6,638	7,000	-	7,000	7,000	7,000
SR. CENTER CLASSES REVENUE	10,700	7,038	10,700	9,000	10,700	10,700	10,700
SENIOR CENTER MISC REVENUE	4,000	269	4,000	1,000	4,000	4,000	4,000
AQUATIC PROGRAM REVENUE	82,000	32,622	82,000	71,000	82,000	82,000	82,000
DAILY AQUATIC ADMISSIONS	90,000	77,216	90,000	60,000	90,000	90,000	90,000
AQUATIC CONCESSION REVENUE	30,000	-	30,000	14,000	30,000	30,000	30,000
AQUATIC MEMBERSHIPS	35,000	-	35,000	-	35,000	35,000	35,000
SUMMER RECREATION	117,015	53,076	117,015	117,000	117,015	117,015	117,015
SPONSORSHIP & FUNDRAISERS	1,200	275	1,200	-	1,200	1,200	1,200
HUBBARD ART CENTER PROGRAM REV	60,000	35,542	60,000	45,000	60,000	60,000	60,000
ADMINISTRATIVE REVIEW FEE	-	1,039	-	1,750	-	-	-
ENGINEERING REVIEW FEE	-	5,195	-	9,000	-	-	-
PLAN COMMISSION CHARGES	12,000	11,775	12,000	12,000	12,000	12,000	12,000
PUBLIC WORKS CHARGES	-	21,626	-	3,586	3,000	3,000	-
INTERLOCKING IGNITION DEVICE	-	732	-	1,000	-	-	-
RECYCLING CENTER REVENUE	14,000	10,943	14,000	12,000	14,000	14,000	14,000
TOTAL PUBLIC CHARGES	\$ 1,509,162	\$ 1,346,937	\$ 1,631,774	\$ 1,523,494	\$ 1,624,600	\$ 1,656,396	\$ 1,653,396
SPECIAL FUND ACTIVITY							
ADMINISTRATION-LANDFILL	5,000	5,000	5,000	5,000	5,000	5,000	5,000
SERVICE CONTRACT COST SHARING	218,395	218,395	227,616	227,616	239,646	232,384	232,384
ADMINISTRATION-UTILITIES	135,000	135,000	183,000	183,000	183,000	186,000	186,000
ADMINISTRATION-TIF 3 DISTRICT	1,176,530	1,176,530	1,026,530	1,026,530	600,000	725,000	725,000
ADMINISTRATON-FIRE DISTRICT	2,600	2,600	2,600	2,600	2,600	2,600	2,600
TOTAL SPECIAL ACTIVITY	\$ 1,537,525	\$ 1,537,525	\$ 1,444,746	\$ 1,444,746	\$ 1,030,246	\$ 1,150,984	\$ 1,150,984
MISCELLANEOUS REVENUES							
INTEREST ON INVESTMENTS	409,000	556,923	250,000	250,000	200,000	200,000	200,000
INTEREST DELIQUENT SPEC ASSMTS	500	-	500	500	500	500	500
INTEREST ON COURT COLLECTIONS	300	467	300	500	300	300	300
CREDIT CARD REBATE PROGRAM	50,000	40,945	50,000	50,000	50,000	50,000	50,000
EROSION CONTR. & SW REIMBURS	10,000	26,419	10,000	16,000	10,000	10,000	10,000
PW MATERIAL SALES	100	-	100	-	100	100	100
MISC REVENUE	1,000	38,036	1,000	28,303	1,000	8,000	8,000
MADC PAYMENT	15,000	-	15,000	15,000	-	-	-
ANNUAL ENVIRONMENTL IMPACT FEE	23,661	23,661	23,661	23,661	23,661	23,661	23,661
ZONING PERMIT FEES	18,000	24,352	18,000	18,000	18,000	18,000	18,000
ZONING LETTER	600	800	600	600	600	600	600
SALES TAX REMIT DISCOUNT	-	24	-	50	-	-	-
OTHER MISC REVENUE	-	108	-	-	-	-	-
TOTAL MISCELLANEOUS	\$ 537,336	\$ 715,496	\$ 369,161	\$ 402,614	\$ 304,161	\$ 311,161	\$ 311,161
OTHER FINANCING SOURCES							
FUND BALANCE APPLIED	710,000	-	710,000	210,000	825,000	825,000	825,000
TOTAL OTHER SOURCES	\$ 710,000	\$ -	\$ 710,000	\$ 210,000	\$ 825,000	\$ 825,000	\$ 825,000
GENERAL FUND REVENUE TOTAL	\$ 22,666,654	\$ 21,630,683	\$ 22,192,136	\$ 21,573,714	\$ 22,614,372	\$ 22,716,895	\$ 22,751,445



General Fund Expenditure Summary

Table with columns for 2020 (Budget, Actual), 2021 (Budget, Projected), and 2022 (Requested Budget, Recommended Budget, Approved Budget). Rows include categories like General Government, Public Safety, Public Works, and Health and Human Services.

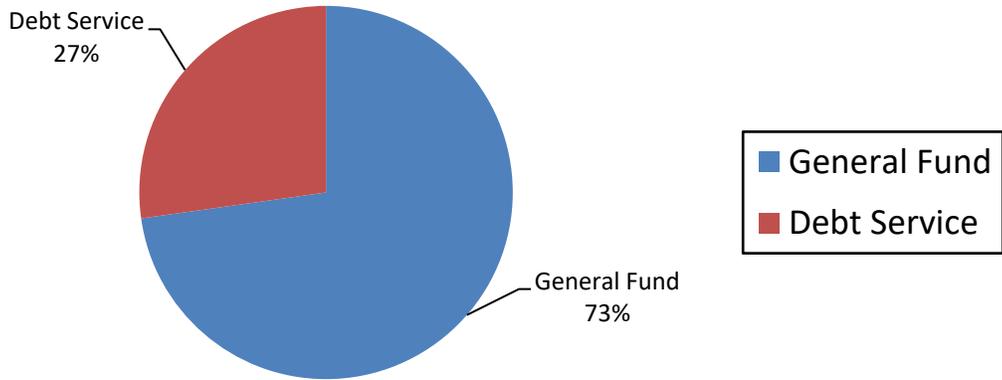


General Fund Expenditure Summary

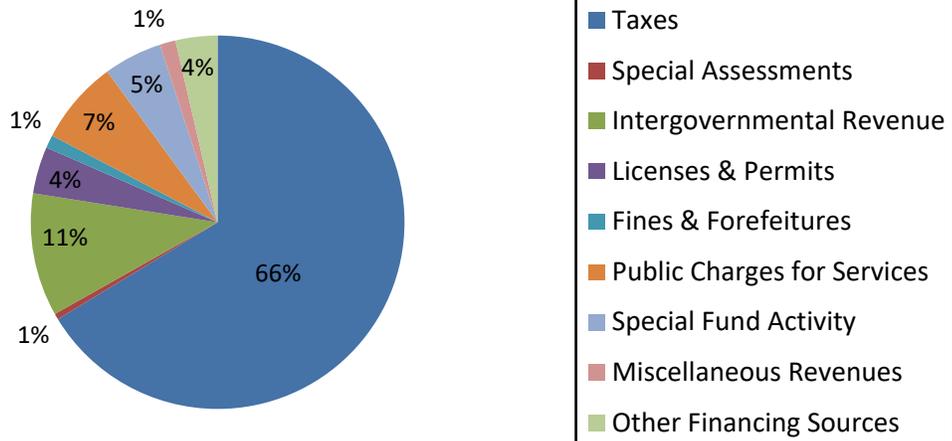
	2020		2021		2022		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
LEISURE ACTIVITIES							
Recreation Administration	279,649	275,334	302,638	287,128	305,005	301,707	303,522
Recreation Programming	97,046	62,475	99,090	94,590	100,590	100,590	100,590
Fall-Winter-Spring Recreation	-	-	-	-	-	-	-
Hubbard Activity Center	52,088	38,066	52,089	46,389	52,089	52,089	52,089
Aquatic Center	320,549	234,470	314,460	272,283	314,460	314,460	314,460
Public Lands	970,501	872,358	873,902	865,737	904,432	897,856	903,904
Total Leisure Activities	\$ 1,719,833	\$ 1,482,703	\$ 1,642,179	\$ 1,566,127	\$ 1,676,576	\$ 1,666,702	\$ 1,674,565
CONSERVATION & DEVELOPMENT							
Planning Department	428,885	385,628	428,345	421,545	455,802	451,230	454,406
Land Conservancy	139,584	79,858	264,557	262,057	273,569	266,665	259,589
Forestry	295,138	278,653	256,116	256,116	308,900	292,756	288,481
Total Conservation & Development	\$ 863,607	\$ 744,138	\$ 949,018	\$ 939,718	\$ 1,038,271	\$ 1,010,651	\$ 1,002,476
TRANSFERS							
To Library Fund 212	1,362,943	1,362,943	1,362,943	1,362,943	1,381,416	1,381,416	1,381,416
To Youth Center Fund 214	98,240	98,240	94,521	94,521	103,444	98,868	98,868
To Fund 416 Other Capital	-	-	500,000	-	-	-	-
Total Transfers	\$ 1,461,183	\$ 1,461,183	\$ 1,957,464	\$ 1,457,464	\$ 1,484,860	\$ 1,480,284	\$ 1,480,284
CONTINGENCY							
Public Safety Equipment Reserve	274,000	-	194,000	-	195,630	195,630	195,630
Personnel Contingency	38,846	-	1,652	1,652	75,000	120,000	5,381
Emergency Contingency	277,502	-	500,000	-	500,000	500,000	500,000
General Contingency	100,000	-	35,351	30,000	100,000	50,000	138,775
Total Contingency	\$ 690,348	\$ -	\$ 731,003	\$ 31,652	\$ 870,630	\$ 865,630	\$ 839,786
TOTAL EXPENDITURES	\$ 22,352,056	\$ 21,138,458	\$ 22,942,136	\$ 21,570,568	\$ 23,731,252	\$ 22,966,895	\$ 23,001,445



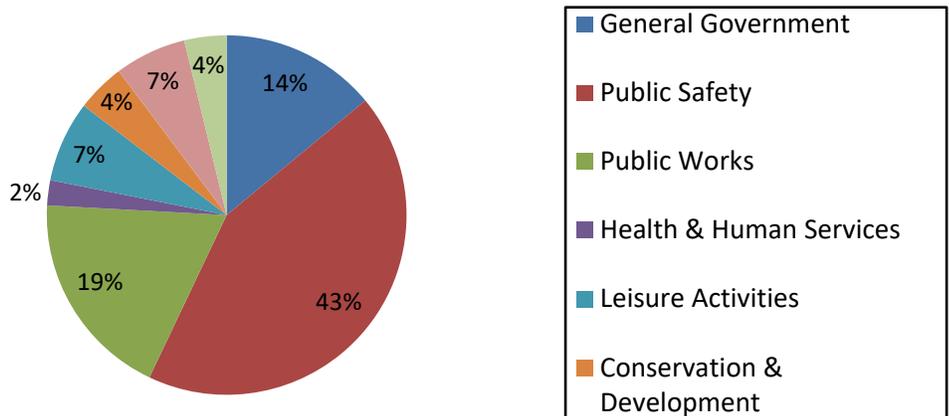
Property Tax Levy by Fund



General Fund Revenues by Category



General Fund Expenditures by Function





2022 REVENUE DECISION ITEMS DETAIL					
DEPARTMENT/COST CENTER:		Description	AMOUNT		
Account Number	Account Title		Department Requested	Finance Cmte Recommended	Council Proposed
TAXES					
100-4111-00	GENERAL PROPERTY TAX	LEVY LIMIT: NET NEW CONS.	\$ 245,267	\$ 245,267	\$ 245,267
100-4111-00	GENERAL PROPERTY TAX	LEVY LIMIT: TID SUBTRACTION	\$ 286,011	\$ 286,011	\$ 286,011
100-4111-00	GENERAL PROPERTY TAX	LEVY LIMIT: ABATED DEBT	\$ 23,281	\$ 143,981	\$ 143,981
100-4111-00	GENERAL PROPERTY TAX	LEVY LIMIT: RESCINDED TAXES	\$ -	\$ -	\$ 1,381
100-4112-00	OMITTED PROPERTY	OMITTED TAX BILLS	\$ 8,237	\$ 8,237	\$ 8,237
100-4121-00	ROOM TAX	PROJECTED INCREASE	\$ 75,000	\$ 75,000	\$ 75,000
100-4131-00	MUNICIPALLY OWNED UTILITY	PROJECTED INCREASE	\$ 40,000	\$ 40,000	\$ 40,000
TOTAL BY AREA			\$ 677,796	\$ 798,496	\$ 799,877
SPECIAL ASSESSMENTS					
100-4230-00	SA - STREET IMPROVEMENTS	ADDITIONAL ASSESSMENTS	\$ 43,000	\$ 43,000	\$ 43,000
100-4231-00	SA - SIDEWALK & CURB	ADDITIONAL ASSESSMENTS	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL BY AREA			\$ 63,000	\$ 63,000	\$ 63,000
INTERGOVERNMENTAL REVENUE					
100-4341-00	STATE AIDS-SHARED REVENUE	UTILITY AID INCREASE	\$ -	\$ 2,254	\$ 2,254
100-4341-01	EXPENDITURE RESTRAINT AID	LOWER ALLOCATION	\$ -	\$ (35,034)	\$ (35,034)
100-4342-00	STATE AIDS-FIRE 2% DUES	PROJECTED INCREASE	\$ 15,446	\$ 22,212	\$ 22,212
100-4343-00	MCPASD - POLICE	FULL YEAR 2021-2022	\$ -	\$ -	\$ 27,950
100-4345-00	STATE AID-EXEMPT PERS PROPERTY	LOWER ALLOCATION	\$ -	\$ (17,583)	\$ (17,583)
100-4353-00	STATE AID-GENERAL TRANSPORTATION	LOWER ALLOCATION	\$ 25,685	\$ (108,429)	\$ (108,429)
100-4371-00	COUNTY AID-TRAFFIC SIGNALS	ADDITIONAL SIGNALS	\$ 1,000	\$ 1,000	\$ 1,000
100-4373-00	COUNTY AID-SENIOR CITIZENS	ADDITIONAL FUNDING	\$ 5,983	\$ 5,983	\$ 14,202
TOTAL BY AREA			\$ 48,114	\$ (129,597)	\$ (93,428)
LICENSES AND PERMITS					
100-4471-00	COURT & FIELD RESERVATIONS	PROJECTED INCREASE	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL BY AREA			\$ 5,000	\$ 5,000	\$ 5,000
PUBLIC CHARGES FOR SERVICES					
100-4624-01	AMBULANCE BILLING REVENUE	TRENDS & RATE INCREASE	\$ (10,174)	\$ 21,622	\$ 21,622
100-4685-00	PUBLIC WORKS CHARGES	MBR LEAF COLLECTION	\$ 3,000	\$ 3,000	\$ -
TOTAL BY AREA			\$ (7,174)	\$ 24,622	\$ 21,622
SPECIAL FUND ACTIVITY					
100-4735-00	SERVICE CONTRACT COST SHARE	EMS TOWN REIMBURSEMENTS	\$ 12,030	\$ 4,768	\$ 4,768
100-4740-00	ADMINISTRATION-UTILITIES	COST SHARE ALLOCATION	\$ -	\$ 3,000	\$ 3,000
100-4742-00	ADMINISTRATION-TIF DISTRICT	TID COST RECOVERY DECREASE	\$ (426,530)	\$ (301,530)	\$ (301,530)
TOTAL BY AREA			\$ (414,500)	\$ (293,762)	\$ (293,762)
MISCELLANEOUS REVENUE					
100-4811-00	INTEREST ON INVESTMENTS	PROJECTED INTEREST RATES	\$ (50,000)	\$ (50,000)	\$ (50,000)
100-4833-00	MISC REVENUE	CVMIC SAFETY GRANT	\$ -	\$ 7,000	\$ 7,000
100-4834-00	MADC PAYMENT	PAYMENT ENDING 2022	\$ (15,000)	\$ (15,000)	\$ (15,000)
TOTAL BY AREA			\$ (65,000)	\$ (58,000)	\$ (58,000)
OTHER FINANCING SOURCES					
100-4935-00	FUND BALANCE APPLIED	ASSIGNED: REVALUATION	\$ 75,000	\$ 75,000	\$ 75,000
100-4935-00	FUND BALANCE APPLIED	ASSIGNED: SICK ACCRUAL	\$ 40,000	\$ 40,000	\$ 40,000
TOTAL BY AREA			\$ 115,000	\$ 115,000	\$ 115,000
GENERAL FUND TOTAL			\$ 422,236	\$ 524,759	\$ 559,309



2022 REVENUE DECISION ITEMS DETAIL

DEPARTMENT/COST CENTER:		Description	AMOUNT		
			Department Requested	Finance Cmte Recommended	Council Proposed
Account Number	Account Title				
TOURISM					
201-4121-00	ROOM TAX	PROJECTED INCREASE	\$ 168,968	\$ 168,968	\$ 168,968
TOTAL BY AREA			\$ 168,968	\$ 168,968	\$ 168,968
LIBRARY					
212-4342-00	CROSS COUNTY BORDER REIMBURSE	PROJECTED REDUCTION	\$ (11,750)	\$ (11,750)	\$ (11,750)
212-4811-00	TRANSFER IN - GENERAL FUND	INCREASE COUNTY MINIMUM	\$ 18,473	\$ 18,473	\$ 18,473
TOTAL BY AREA			\$ 6,723	\$ 6,723	\$ 6,723
YOUTH CENTER					
214-4800-01	TRANSFER IN - GENERAL FUND	INCREASE GF SUPPORT	\$ 8,923	\$ 4,347	\$ 4,347
TOTAL BY AREA			\$ 8,923	\$ 4,347	\$ 4,347
COMMUNITY DEVELOPMENT AUTHORITY					
203-4820-00	RENT - JONES	INCREASE IN LEASE RATE	\$ 231	\$ 231	\$ 231
TOTAL BY AREA			\$ 231	\$ 231	\$ 231
WATER UTILITY					
610-4611-00	METERED SALES-RESIDENTIAL	WATER RATE CASE ADJUSTMENTS	\$ 314,062	\$ 314,062	\$ 361,221
610-4612-00	METERED SALES-COMMERCIAL	WATER RATE CASE ADJUSTMENTS	\$ 42,777	\$ 42,777	\$ 49,200
610-4613-00	METERED SALES-INDUSTRIAL	WATER RATE CASE ADJUSTMENTS	\$ 4,203	\$ 4,203	\$ 4,834
610-4614-00	METERED SALES-MULTIFAMILY	WATER RATE CASE ADJUSTMENTS	\$ 13,127	\$ 13,127	\$ 15,098
610-4640-00	OTHER SALES TO PUBLIC AUTHORITY	WATER RATE CASE ADJUSTMENTS	\$ 3,857	\$ 3,857	\$ 4,437
610-4740-00	OTHER WATER REVENUES (AM-1)	WATER RATE CASE ADJUSTMENTS	\$ (4,000)	\$ (4,000)	\$ (4,000)
TOTAL BY AREA			\$ 374,026	\$ 374,026	\$ 430,790
PVGC					
650-4500-01	HARDGOOD SALES	PROJECTED INCREASES	\$ 10,000	\$ 10,000	\$ 10,000
650-4500-03	SOFTGOODS SALES	PROJECTED INCREASES	\$ 5,000	\$ 5,000	\$ 5,000
650-4500-05	RENTAL CLUBS	PROJECTED INCREASES	\$ -	\$ -	\$ -
650-4630-00	GREENS FEES	PROJECTED INCREASES	\$ 354,545	\$ 354,545	\$ 354,545
650-4631-00	LEAGUES	PROJECTED INCREASES	\$ -	\$ -	\$ -
650-4632-00	MEMBERSHIPS	PROJECTED INCREASES	\$ 59,784	\$ 59,784	\$ 59,784
650-4633-00	CART RENTAL	PROJECTED INCREASES	\$ 67,126	\$ 67,126	\$ 67,126
650-4634-00	DRIVING RANGE	PROJECTED INCREASES	\$ 37,210	\$ 37,210	\$ 37,210
650-4635-00	OUTINGS	PROJECTED DECREASE	\$ (15,000)	\$ (15,000)	\$ (15,000)
650-4636-00	PLAYERS CARDS	PROJECTED INCREASES	\$ -	\$ -	\$ -
650-4637-00	RAIN CHECK	PROJECTED INCREASES	\$ -	\$ -	\$ -
650-4639-00	HANDICAP FEES	PROJECTED INCREASES	\$ 300	\$ 300	\$ 300
650-4643-00	MISCELANEOUS REVENUE	PROJECTED INCREASES	\$ -	\$ -	\$ -
650-4645-00	SALES TAXES COLLECTED	PROJECTED INCREASES	\$ 32,549	\$ 32,549	\$ 32,549
650-4736-00	FOOD INCOME	PROJECTED INCREASES	\$ 2,221	\$ 2,221	\$ 2,221
650-4737-00	SNACK	PROJECTED INCREASES	\$ 5,690	\$ 5,690	\$ 5,690
650-4738-00	LIQUOR	PROJECTED INCREASES	\$ 3,412	\$ 3,412	\$ 3,412
650-4739-00	BEER	PROJECTED INCREASES	\$ 9,779	\$ 9,779	\$ 9,779
650-4740-00	SODA	PROJECTED INCREASES	\$ 2,657	\$ 2,657	\$ 2,657
650-4741-00	GOLF OUTING BEVERAGE	PROJECTED INCREASES	\$ -	\$ -	\$ -
650-4742-00	TOBACCO	PROJECTED INCREASES	\$ 309	\$ 309	\$ 309
650-4743-00	OTHER INCOME	PROJECTED INCREASES	\$ -	\$ -	\$ -
650-4744-00	FOOD CART PAYMENT	PROJECTED INCREASES	\$ -	\$ -	\$ -
650-4745-00	SALES TAXES COLLECTED	PROJECTED INCREASES	\$ 5,406	\$ 5,406	\$ 5,406
650-4746-00	GOLF OUTING FOOD	PROJECTED INCREASES	\$ -	\$ -	\$ -
650-4747-00	FOOD AND SNACK - BEVRAGE CART	PROJECTED INCREASES	\$ 2,032	\$ 2,032	\$ 2,032
650-4748-00	NA BEVERAGES - BEVRAGE CART	PROJECTED INCREASES	\$ 4,535	\$ 4,535	\$ 4,535
650-4749-00	BEER SALES - BEVRAGE CART	PROJECTED INCREASES	\$ 13,010	\$ 13,010	\$ 13,010
650-4750-00	LIQUOR - BEVRAGE CART	PROJECTED INCREASES	\$ 5,014	\$ 5,014	\$ 5,014
TOTAL BY AREA			\$ 605,579	\$ 605,579	\$ 605,579
AIRPORT					
6610-4310-00	GRANTS	REMOVE 80/20% GRANT FOR LIGHTING SYSTEM - WILL USE BOA ENTITLEMENT FUNDS	\$ (400,000)	\$ (400,000)	\$ (400,000)
620-4610-00	MADC RENT (LAND LEASE)	ADJUSTMENT FOR CPI	\$ 620	\$ 620	\$ 620
660-4635-00	SOLAR LEASE	INFLATIONARY ADJUSTMENT	\$ 316	\$ 316	\$ 316
TOTAL BY AREA			\$ (399,064)	\$ (399,064)	\$ (399,064)
TOTAL NON-GENERAL FUNDS			\$ 765,386	\$ 760,810	\$ 817,574



2022 EXPENDITURE DECISION ITEMS DETAIL

DEPARTMENT/COST CENTER:		Description	AMOUNT		
Account Number	Account Title		Department Requested	Finance Cmte Recommended	Council Approved
ADMINISTRATIVE SERVICES					
MUNICIPAL COURT					
100-5121-194	HEALTH INSURANCE	FINAL HEALTH INS RATES	-	\$ (612)	\$ (574)
TOTAL BY AREA			\$ -	\$ (612)	\$ (574)
CITY ADMINISTRATOR					
100-5120-111	INTERN	COMMUNICATIONS ASSISTANT 5 HRS/WK	\$ 5,000	\$ -	\$ -
100-5120-193	FICA	MARKET/LONGEVITY CHANGES	\$ 383	\$ -	\$ -
100-5120-194	HEALTH INSURANCE	FINAL HEALTH INS RATES	\$ -	\$ (1,524)	\$ (1,449)
TOTAL BY AREA			\$ 5,383	\$ (1,524)	\$ (1,449)
ADMINISTRATIVE SERVICES					
100-5141-194	HEALTH INSURANCE	FINAL HEALTH INS RATES	\$ -	\$ (20,415)	\$ (20,415)
100-5141-310	OUTSIDE SERVICES	REVALUATION	\$ 200,000	\$ 75,000	\$ 75,000
100-5141-440	TRAINING & DEVELOPMENT	UW CPM PROGRAM	2,200	2,200	2,200
100-5141-480	DATA PROCESSING	ISOLVED OFFBOARDING	4,800	4,800	4,800
100-5157-990	AUDIT	3% CONTRACT INCREASE	1,700	1,700	1,700
TOTAL BY AREA			208,700	63,285	63,285
ELECTIONS					
100-5143-116	ELECTION WORKERS	4 ELECTIONS IN 2022	\$ 30,000	\$ 30,000	\$ 30,000
100-5143-220	SUPPLIES & MATERIALS	ABSENTEE BALLOTS	\$ 7,000	\$ 7,000	\$ 7,000
100-5143-250	POSTAGE	ABSENTEE BALLOTS & REDISTRICTING	\$ 22,500	\$ 22,500	\$ 22,500
100-5143-260	ADVERTISING & PRINTING	REDISTRICTING	\$ 2,700	\$ 2,700	\$ 2,700
100-5143-490	OTHER OPERATING EXPENSES	4 ELECTIONS IN 2022	\$ 3,000	\$ 3,000	\$ 3,000
TOTAL BY AREA			\$ 65,200	\$ 65,200	\$ 65,200
INFORMATION TECHNOLOGY					
100-5151-194	HEALTH INSURANCE	FINAL HEALTH INS RATES	-	\$ (1,208)	\$ (2,898)
TOTAL BY AREA			\$ -	\$ (1,208)	\$ (2,898)
POLICE DEPARTMENT					
POLICE ADMINISTRATION					
100-5211-112	PART TIME NON-PERMANENT	REMOVE PT RECORDS	\$ (22,043)	\$ (22,043)	\$ (22,043)
100-5211-194	HEALTH INSURANCE	FINAL HEALTH INS RATES	\$ -	\$ (7,320)	\$ (6,944)
100-5211-210	OFFICE SUPPLIES	AVG PAST FOUR YEARS	\$ 2,000	\$ 2,000	\$ 2,000
POLICE FIELD SERVICES					
100-5212-110	SALARIES - FULL TIME		\$ 127,743	\$ -	\$ -
100-5212-192	RETIREMENT		\$ 15,329	\$ -	\$ -
100-5212-193	FICA	2 NEW POLICE OFFICERS	\$ 9,772	\$ -	\$ -
100-5212-194	HEALTH INSURANCE		\$ 35,034	\$ -	\$ -
100-5212-195	DENTAL INSURANCE		\$ 4,504	\$ -	\$ -
100-5212-110	SALARIES - FULL TIME	ADJUST BASE WAGES	\$ -	\$ 23,012	\$ 23,012
100-5212-122	SHIFT DIFFERENTIAL WAGES	AVG PAST FOUR YEARS	\$ (39,694)	\$ (39,694)	\$ (39,694)
100-5212-194	HEALTH INSURANCE	FINAL HEALTH INS RATES	\$ -	\$ (37,618)	\$ (37,618)
100-5212-240	COMPUTER SOFTWARE & SUPPORT	ADD'L PROGRAM SUPPORT	\$ 7,000	\$ 7,000	\$ 7,000
100-5212-290	UNIFORMS & EQUIPMENT	AVG PAST FOUR YEARS	\$ 2,000	\$ 2,000	\$ 2,000
100-5212-450	Other Training	DEI TRAINING	\$ 15,000	\$ 15,000	\$ 15,000
100-5212-490	OTHER OPERATING EXPENSES	TRANSCRIPTION SERVICES	\$ 22,000	\$ 22,000	\$ 22,000
COMMUNICATIONS CENTER					
100-5256-110	SALARIES - FULL TIME		\$ 53,164	\$ -	\$ -
100-5256-192	RETIREMENT		\$ 3,455	\$ -	\$ -
100-5256-193	FICA	NEW FT DISPATCHER	\$ 4,067	\$ -	\$ -
100-5256-194	HEALTH INSURANCE		\$ 17,517	\$ -	\$ -
100-5256-195	DENTAL INSURANCE		\$ 2,252	\$ -	\$ -
100-5256-194	HEALTH INSURANCE	FINAL HEALTH INS RATES	\$ -	\$ (24,845)	\$ (23,586)
100-5256-270	TELEPHONE	AVG PAST FOUR YEARS	\$ 1,000	\$ 1,000	\$ 1,000
100-5256-440	TRAINING & DEVELOPMENT	ADD'L TRAINING	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL BY AREA			\$ 261,100	\$ (58,508)	\$ (56,873)
EMS					
100-5230-194	HEALTH INSURANCE	FINAL HEALTH INS RATES	\$ -	\$ (18,130)	\$ (18,130)
100-5230-340	BUILDING AND GROUNDS MAINTENANCE	AC COIL REPLACEMENT	\$ 2,600	\$ 2,600	\$ 2,600
100-5230-310	OUTSIDE SERVICES	EMS BILLING SERVICE	\$ 1,780	\$ 1,780	\$ 1,780



2022 EXPENDITURE DECISION ITEMS DETAIL

DEPARTMENT/COST CENTER:		Description	AMOUNT		
Account Number	Account Title		Department Requested	Finance Cmte Recommended	Council Approved
ADMINISTRATIVE SERVICES					
TOTAL BY AREA			\$ 4,380	\$ (13,750)	\$ (13,750)
BUILDING INSPECTION					
100-5241-194	HEALTH INSURANCE	FINAL HEALTH INS RATES	-	\$ (4,572)	\$ (4,347)
TOTAL BY AREA			\$ -	\$ (4,572)	\$ (4,347)
COMMUNITY SERVICES					
100-5245-420	MOTOR FUEL & LUBE	ADD'L FLEET ALLOCATIONS	\$ 5,000	\$ 2,000	\$ 2,000
100-5245-194	HEALTH INSURANCE	FINAL HEALTH INS RATES	\$ -	\$ (1,524)	\$ (1,449)
TOTAL BY AREA			\$ 5,000	\$ 476	\$ 551
FIRE DISTRICT					
100-5220-990	FIRE DISTRICT (CITY SHARE)		\$ 27,244	\$ 34,030	\$ 34,030
100-5220-991	FIRE DISTRICT CAPITAL CONTRIBUTION		\$ 1,630	\$ 1,630	\$ 1,630
TOTAL BY AREA			\$ 28,874	\$ 35,660	\$ 35,660
PUBLIC WORKS					
ENGINEERING & ADMINISTRATION					
100-5329-110	SALARIES-FULL TIME	NEW STORMWATER MANAGER POSITION	\$ 64,480	\$ -	\$ -
100-5329-192	RETIREMENT		\$ 4,191	\$ -	\$ -
100-5329-193	FICA		\$ 4,933	\$ -	\$ -
100-5329-195	HEALTH INSURANCE		\$ 17,517	\$ -	\$ -
100-5329-194	DENTAL INSURANCE		\$ 2,252	\$ -	\$ -
100-5329-110	SALARIES-FULL TIME	INCREASE ADMINISTRATIVE ASSISTANT FROM 0.75 TO 1.00 FTE	\$ 12,080	\$ -	\$ -
100-5329-192	RETIREMENT		\$ 785	\$ -	\$ -
100-5329-193	FICA		\$ 924	\$ -	\$ -
100-5329-110	SALARIES-FULL TIME	ENGINEERING INTERN	\$ 7,800	\$ -	\$ -
100-5329-193	FICA		\$ 597	\$ -	\$ -
100-5329-195	HEALTH INSURANCE	FINAL HEALTH INS RATES	\$ -	\$ (12,192)	\$ (11,592)
100-5329-422	FUEL	ESTIMATED FUEL PRICES	\$ 300	\$ 300	\$ 300
100-5314-220	SUPPLIES: PPE	BOOTS FOR LTE & ENG TECH	\$ 400	\$ 400	\$ 400
STREET CREW					
100-5359-194	HEALTH INSURANCE	FINAL HEALTH INS RATES	\$ -	\$ (24,110)	\$ (9,842)
100-5331-310	OUTSIDE SERVICES	BRIDGE INSPECTIONS	\$ 5,500	\$ 5,500	\$ 5,500
FLEET MAINTENANCE					
100-5311-194	HEALTH INSURANCE	FINAL HEALTH INS RATES	\$ -	\$ (3,048)	\$ (2,898)
100-5311-410	EQUIPMENT MAINTENANCE	RECENT TREND INCREASES	\$ 10,000	\$ 10,000	\$ 10,000
100-5311-422	FUEL	ESTIMATED FUEL PRICES	\$ 6,200	\$ 6,200	\$ 6,200
CITY GARAGE					
100-5312-410	EQUIPMENT MAINTENANCE	GAS DETECTOR INSPECTIONS	\$ 3,300	\$ 3,300	\$ 3,300
SNOW & ICE REMOVAL					
100-5335-310	OUTSIDE SERVICES	DOWNTOWN SNOW REMOVAL (FROM CDA)	\$ 19,000	\$ -	\$ -
TREE & BRUSH REMOVAL					
100-5332-310	OUTSIDE SERVICES	MBR LEAF REMOVAL	\$ 3,000	\$ 3,000	\$ -
STORM SEWERS					
100-5345-310	OUTSIDE SERVICES	VACTOR TRUCK RENTAL	\$ 10,000	\$ 10,000	\$ 10,000
100-5345-310	OUTSIDE SERVICES	TIEDEMAN POND COSTS	\$ 8,000	\$ 8,000	\$ 8,000
LANDFILL					
100-5363-310	OUTSIDE SERVICES	MRD OPERATING COSTS	\$ 490	\$ 490	\$ 490
REFUSE COLLECTION					



2022 EXPENDITURE DECISION ITEMS DETAIL

DEPARTMENT/COST CENTER:		Description	AMOUNT		
Account Number	Account Title		Department Requested	Finance Cmte Recommended	Council Approved
ADMINISTRATIVE SERVICES					
100-5562-310	OUTSIDE SERVICES	ADD'L CUSTOMER & ANNUAL PRICE INCREASES	\$ 12,000	\$ 12,000	\$ 12,000
RECYCLING COLLECTION					
100-5365-310	OUTSIDE SERVICES	ADD'L CUSTOMER & ANNUAL PRICE INCREASES	\$ 11,000	\$ 11,000	\$ 11,000
TOTAL BY AREA			\$ 204,749	\$ 30,840	\$ 42,858
TRANSIT					
100-5355-990	TRANSIT	METRO SERVICE COSTS	\$ 14,837	\$ 14,837	\$ 14,837
100-5355-992	PAYMENT TO MPO	CITY SHARE OF MPO COST ALLOCATION	\$ 7,381	\$ 2,465	\$ 2,465
TOTAL BY AREA			\$ 22,218	\$ 17,302	\$ 17,302
SENIOR CENTER					
100-5516-194	HEALTH INSUARANCE	FINAL HEALTH INS RATES	\$ -	\$ (4,272)	\$ (4,046)
100-5516-250	POSTAGE	NEWSLETTER & POSTAGE PRICES	\$ 1,000	\$ 1,000	\$ 1,000
100-5516-310	TRIPS	FEWER TRIPS PLANNED	\$ (2,000)	\$ (2,000)	\$ (2,000)
100-5516-335	VOLUNTEER EXPENSES	RECOGNITION EVENT	\$ 585	\$ 585	\$ 585
100-5516-410	EQUIPMENT MAINTENANCE	ADD'L BUILDING COSTS	\$ 1,936	\$ 1,936	\$ 1,936
100-5516-470	UTILITIES	INCREASED COSTS	\$ 500	\$ 500	\$ 500
TOTAL BY AREA			\$ 2,021	\$ (2,251)	\$ (2,025)
PARKS, RECREATION, AND FORESTRY					
RECREATION ADMIN					
100-5530-194	HEALTH INSURANCE	FINAL HEALTH INSRATES	\$ -	\$ (3,298)	\$ (3,113)
RECREATION PROGRAMMING					
100-5531-500	EVENT/TRIP EXPENDITURES	COMMUNITY EVENTS	\$ 5,000	\$ 5,000	\$ 5,000
PUBLIC LANDS					
100-5520-194	HEALTH INSURANCE	FINAL HEALTH INS RATES	\$ -	\$ (6,576)	\$ (6,069)
100-5520-280	COMMUNICATIONS	TREND OF COST INCREASES	\$ 1,500	\$ 1,500	\$ 1,500
100-5520-470	UTILITIES	TREND OF COST INCREASES	\$ 2,000	\$ 2,000	\$ 2,000
CONSERVANCY LANDS					
100-5620-194	CONSERVANCY HEALTH INSURANCE	FINAL HEALTH INS RATES	\$ -	\$ (1,904)	\$ (1,811)
100-5620-224	GRANT MATCH	REDUCTION	\$ (5,000)	\$ (5,000)	\$ (5,000)
100-5620-480	INVASIVE SPECIES CONTROL	ADDITIONAL WORK	\$ 5,000	\$ -	\$ 5,000
FORESTRY					
100-5611-194	FORESTRY HEALTH INSURANCE	FINAL HEALTH INS RATES	\$ -	\$ (1,144)	\$ (1,087)
100-5611-310	OUTSIDE SERVICES	GYPSY MOTH ABATEMENT	\$ 15,000	\$ -	\$ -
100-5611-320	OUTSIDE PRUNING SERVICES	INCREASE IN COSTS/DEMAND	\$ 30,000	\$ 30,000	\$ 30,000
TOTAL BY AREA			\$ 53,500	\$ 20,578	\$ 26,420
PLANNING					
100-5631-194	HEALTH INSURANCE	FINAL HEALTH INS RATES	\$ -	\$ (4,572)	\$ (4,347)
100-5631-310	OUTSIDE SERVICES	ENERGY MANGEMENT INFORMATION SYSTEM	\$ 4,000	\$ 4,000	\$ 4,000
TOTAL BY AREA			\$ 4,000	\$ (572)	\$ (347)
OTHER GENERAL FUND					
100-5130-990	CITY ATTORNEY	2% CONTRACTUAL INCREASE	\$ 4,620	\$ 4,620	\$ 4,620
100-5810-990	MISC EXPENSES	LEAGUE & DCCVA DUES	\$ 650	\$ 650	\$ 650
100-5810-998	SICK ACCRUAL ACTIVITY	PROJECTED SICK ACCRUAL COSTS AT RETIREMENT	\$ 40,000	\$ 40,000	\$ 40,000
100-5191-990	TAX WRITE OFFS	RESCINDED PERS PROP TAX	\$ -	\$ -	\$ 1,381
100-5194-990	PROPERTY & LIABILITY INSURANCE	REDUCE RISK MGMT FUND ALLOCATION	\$ -	\$ (40,000)	\$ (40,000)
TOTAL BY AREA			\$ 45,270	\$ 5,270	\$ 6,651



2022 EXPENDITURE DECISION ITEMS DETAIL					
DEPARTMENT/COST CENTER:		Description	AMOUNT		
ADMINISTRATIVE SERVICES			Department Requested	Finance Cmte Recommended	Council Approved
Account Number	Account Title				
TRANSFERS AND CONTINGENCY					
100-5923-992	TRANS TO LIBRARY OPS FD 212	LIBRARY FUND TRANSFER	\$ 18,473	\$ 18,473	\$ 18,473
100-5923-993	TRANS TO YOUTH CTR FD 214	YOUTH CENTER FUND TXFR	\$ 8,923	\$ 4,347	\$ 4,347
100-7050-998	PERSONNEL CONTINGENCY	INCREASE FOR WPPA CONTRACT & MARKET ADJUSTMENTS	\$ 73,348	\$ 118,348	\$ 3,729
VARIOUS	DEPARTMENT BUDGETS	ALLOCATION FOR WPPA & MARKET ADJUSTMENTS			\$ 129,119
100-7050-999	RESERVE FOR CONTINGENCIES	INCREASE IN GENERAL CONTINGENCY	\$ 50,000	\$ -	\$ 88,775
VARIOUS	DEPARTMENT BUDGETS	HEALTH & DENTAL SAVINGS			\$ (88,775)
TOTAL BY AREA			\$ 150,744	\$ 141,168	\$ 244,443
GENERAL FUND TOTAL			\$ 1,061,139	\$ 296,782	\$ 420,107



2022 EXPENDITURE DECISION ITEMS DETAIL

DEPARTMENT/COST CENTER:		Description	AMOUNT		
ADMINISTRATIVE SERVICES			Department Requested	Finance Cmte Recommended	Council Approved
Account Number	Account Title				
TOURISM					
201-5545-110	SALARIES-FULL-TIME	MARKET ADJUST PLACEHOLDER	\$ 741	\$ 3,207	\$ 3,207
201-5545-192	RETIREMENT	RECALCULATION	\$ (454)	\$ (454)	\$ (454)
201-5545-193	FICA	RECALCULATION	\$ 20	\$ 20	\$ 20
201-5545-194	HEALTH INSURANCE	FINAL HEALTH INS RATES	\$ -	\$ (2,597)	\$ (2,597)
201-5545-205	MEALS	INCREASE IN TRAVEL	\$ 800	\$ 800	\$ 800
201-5545-220	SUPPLIES & MATERIALS	INVENTORY CONTROL	\$ 1,000	\$ 1,000	\$ 1,000
201-5545-250	POSTAGE	ONLINE VISITOR GUIDE	\$ 1,100	\$ 1,100	\$ 1,100
201-5545-260	PRINTING	MARKETING MATERIAL	\$ 2,500	\$ 2,500	\$ 2,500
201-5545-270	WEBSITE	WEBSITE REDESIGN	\$ 69,000	\$ 69,000	\$ 69,000
201-5545-280	COMMUNICATION	DECREASE IN SERVICES	\$ (2,000)	\$ (2,000)	\$ (2,000)
201-5545-440	TRAINING	PROFESSIONAL DEVELOPMENT	\$ 5,000	\$ 5,000	\$ 5,000
201-5545-441	TRAVEL	PROF DEVEL & SALES	\$ 11,500	\$ 11,500	\$ 11,500
201-5545-460	INSURANCE	RISK MGMT ALLOCATION	\$ 100	\$ 100	\$ 100
201-5545-480	RESEARCH	MARKET RESEARCH PROJECTS	\$ 7,700	\$ 7,700	\$ 7,700
201-5545-482	BRAND REFRESH	REBRANDING COMPLETE	\$ (41,000)	\$ (41,000)	\$ (41,000)
201-5545-490	OTHER EXPENSES	LOWER LEGAL REVIEW	\$ (1,000)	\$ (1,000)	\$ (1,000)
201-5531-990	TOURISM GRANTS	INCREASE IN POTENTIAL	\$ 10,000	\$ 10,000	\$ 10,000
201-5531-991	MASC GRANTS	INCREASE IN POTENTIAL	\$ 10,000	\$ 10,000	\$ 10,000
201-5531-993	TRADE SHOW GRANTS	INCREASE IN PERSON EVENTS	\$ 7,200	\$ 7,200	\$ 7,200
201-5531-995	DESTINATION PARTNERSHIP	B-CYCLE (\$80,000)	\$ 90,000	\$ 10,000	\$ 10,000
201-5538-980	CITY BRANDING	SIGNS PRODUCED 2021	\$ (12,500)	\$ (12,500)	\$ (12,500)
201-5538-990	STREET BANNERS	BANNER REPLACEMENT	\$ 22,000	\$ 22,000	\$ 22,000
201-5539-260	ADVERTISING	SOCIAL MEDIA IN HOUSE	\$ (9,000)	\$ (9,000)	\$ (9,000)
201-5539-265	BROCHURE EXPENSES	DECREASE PRINTED GUIDE	\$ (5,000)	\$ (5,000)	\$ (5,000)
201-5540-990	PROMOTIONS	PROMOTIONAL ITEMS	\$ 9,000	\$ 9,000	\$ 9,000
201-5541-990	DESTINATION MADISON	17% ROOM TAX COLLECTIONS	\$ 28,725	\$ 28,725	\$ 28,725
201-5542-990	MARKETING EXPENSE - PILCH	CONTRACT NOT RENEWED	\$ -	\$ -	\$ (27,000)
201-5544-350	BLDG. MAIN. PROJECTS	PAINTING & REPAIRS DONE	\$ (28,000)	\$ (28,000)	\$ (28,000)
201-5550-990	PUBLIC RELATIONS	DECREASE SWEEPSTAKES	\$ (8,250)	\$ (8,250)	\$ (8,250)
201-5552-490	OTHER (TROLLEY EXPENSES)	DECREASE TROLLEY	\$ (56,664)	\$ (56,664)	\$ (56,664)
TOTAL BY AREA			\$ 112,518	\$ 32,387	\$ 5,387
LIBRARY					
212-5511-194	HEALTH INSURANCE	FINAL HEALTH INS RATES	\$ -	\$ (13,888)	\$ (13,888)
212-5511-232	PERIODICALS	DECREASE SUBSCRIPTIONS	\$ (723)	\$ (723)	\$ (723)
212-5511-280	COMMUNICATIONS	DECREASE CELL PHONE COSTS	\$ (1,200)	\$ (1,200)	\$ (1,200)
212-5511-310	LINK SERVICES	INCREASE SCLS COSTS	\$ 2,103	\$ 2,103	\$ 2,103
212-5511-330	ELECTRONIC RESOURCES	DECREASE SUBSCRIPTIONS	\$ (4,120)	\$ (4,120)	\$ (4,120)
212-5511-998	PERSONNEL CONTINGENCY	MARKET ADJUST PLACEHOLDER	\$ -	\$ 20,000	\$ 8,726
VARIOUS	LIBRARY OPERATING BUDGET	ALLOCATION OF MARKET ADJUST	\$ -	\$ -	\$ 11,274
TOTAL BY AREA			\$ (3,940)	\$ 2,172	\$ 2,172
YOUTH CENTER					
214-5100-194	HEALTH INSURANCE	FINAL HEALTH INS RATES	\$ -	\$ (1,808)	\$ (1,808)
214-5100-220	SUPPLIES & MATERIALS	INCREASE SOFTWARE COSTS	\$ 948	\$ 948	\$ 948
214-2100-280	COMMUNICATION	INCREASE CELL PHONE COSTS	\$ 444	\$ 444	\$ 444
214-5100-480	NUTRITIONAL SUPPLIES & MATS	SHIFT TO COVER OTHER COSTS	\$ (1,392)	\$ (1,392)	\$ (1,392.00)
214-5301-998	PERSONNEL CONTINGENCY	MARKET ADJUST PLACEHOLDER	\$ -	\$ 2,500	\$ 822
VARIOUS	YOUTH CENTER BUDGET	ALLOCATION OF MARKET ADJUST	\$ -	\$ -	\$ 1,678
TOTAL BY AREA			\$ -	\$ 692	\$ 692
COMMUNITY DEVELOPMENT AUTHORITY					
203-5540-003	DOWNTOWN MARKETING ASSISTANCE	SHIFT TO NEW POSITION	\$ -	\$ (7,500)	\$ (7,500)
203-5540-006	LTES DOWNTOWN MAINTENANCE		\$ 16,989	\$ 22,652	\$ -
203-5720-112	PART-TIME NON PERM	PT DOWNTOWN EVENT COORDINATOR POSITION			\$ 21,042
203-5720-193	FICA		\$ -	\$ -	\$ 1,610
TOTAL BY AREA			\$ 16,989	\$ 15,152	\$ 15,152



2022 EXPENDITURE DECISION ITEMS DETAIL

DEPARTMENT/COST CENTER:		Description	AMOUNT		
ADMINISTRATIVE SERVICES			Department Requested	Finance Cmte Recommended	Council Approved
Account Number	Account Title				
WATER UTILITY					
610-6162-210	PURCHASED POWER	PROJECTED INCREASE	\$ 15,000	\$ 15,000	\$ 15,000
610-6163-220	SUPPLIES & EXPENSES	PRIOR YEAR TRENDS	\$ (8,000)	\$ (8,000)	\$ (8,000)
610-6163-230	CHEMICALS	PRIOR YEAR TRENDS	\$ (10,000)	\$ (10,000)	\$ (10,000)
610-6163-410	MAINTENANCE	PRIOR YEAR TRENDS	\$ (5,000)	\$ (5,000)	\$ (5,000)
610-6164-220	SUPPLIES & EXPENSES	PRIOR YEAR TRENDS	\$ (5,000)	\$ (5,000)	\$ (5,000)
610-6164-411	MAINT RES & STANDPIPE	MANDATED MAINTENANCE	\$ 15,000	\$ 15,000	\$ 15,000
610-6190-130	ACCTG & CLTG LABOR	LABOR COST ALLOCATION	\$ 30,000	\$ 30,000	\$ 32,000
610-6192-194	HEALTH INSURANCE	FINAL HEALTH INS RATES	\$ -	\$ -	\$ (7,941)
610-6192-117	OVERTIME	PRIOR YEAR TRENDS	\$ -	\$ -	\$ 20,000
610-6192-210	OFFICE SUPPLIES	PRIOR YEAR TRENDS	\$ (4,000)	\$ (4,000)	\$ (4,000)
610-6192-222	INSURANCE	RISK MGMT FUND ALLOCATION	\$ 1,000	\$ 1,000	\$ 1,000
610-6192-410	MAINT - GENERAL PLANT	PRIOR YEAR TRENDS	\$ (2,000)	\$ (2,000)	\$ (2,000)
610-6192-998	PERSONNEL CONTINGENCY	MARKET ADJUST PLACEHOLDER	\$ -	\$ -	\$ 7,941
610-6197-810	WELL REHAB & CONSTRUCTION	2022 CAPITAL PROJECTS	\$ (250,000)	\$ (250,000)	\$ (250,000)
610-6197-815	TRANSPORTATION EQUIPMENT	2022 CAPITAL PROJECTS	\$ 123,750	\$ 123,750	\$ 123,750
610-6197-820	WATER MAIN REPLACEMENT	2022 CAPITAL PROJECTS	\$ (315,000)	\$ (315,000)	\$ (315,000)
610-6197-835	NEW METERS	2022 CAPITAL PROJECTS	\$ (5,000)	\$ (5,000)	\$ (5,000)
610-6197-850	HYDRANTS	2022 CAPITAL PROJECTS	\$ 9,550	\$ 9,550	\$ 9,550
TOTAL BY AREA			\$ (409,700)	\$ (409,700)	\$ (387,700)
SEWER UTILITY					
620-6282-220	SUPPLIES & EXPENSES	PRIOR YEAR TRENDS	\$ (15,000)	\$ (15,000)	\$ (15,000)
620-6282-330	MMSD FEES	PROJECTED MMSD FEE INC	\$ 189,983	\$ 189,983	\$ 189,983
620-6285-194	HEALTH INSURANCE	FINAL HEALTH INS RATES	\$ -	\$ -	\$ (2,933)
620-6285-210	OFFICE SUPPLIES	PRIOR YEAR TRENDS	\$ (2,000)	\$ (2,000)	\$ (2,000)
620-6285-490	MISC GENERAL EXPENSE	PRIOR YEAR TRENDS	\$ (5,000)	\$ (5,000)	\$ (5,000)
620-6285-998	PERSONNEL CONTINGENCY	MARKET ADJUST PLACEHOLDER	\$ -	\$ -	\$ 2,933
620-6297-810	FORCE MAINS	2022 CAPITAL PROJECTS	\$ 250,000	\$ 250,000	\$ 250,000
620-6297-815	MAIN REPLACEMENT	2022 CAPITAL PROJECTS	\$ (325,000)	\$ (325,000)	\$ (325,000)
620-6297-820	PUMP STATION EQUIPMENT	2022 CAPITAL PROJECTS	\$ 200,000	\$ 200,000	\$ 200,000
620-6297-825	GARAGE & EQUIPMENT	2022 CAPITAL PROJECTS	\$ 371,250	\$ 371,250	\$ 371,250
TOTAL BY AREA			\$ 664,233	\$ 664,233	\$ 664,233



2022 EXPENDITURE DECISION ITEMS DETAIL

DEPARTMENT/COST CENTER:		Description	AMOUNT		
ADMINISTRATIVE SERVICES			Department Requested	Finance Cmte Recommended	Council Approved
Account Number	Account Title				
PVGC					
650-5541-221	FOOD COST	COST OF GOODS SOLD ADJUST	\$ 1,201	\$ 1,201	\$ 1,201
650-5541-222	SNACK COST	COST OF GOODS SOLD ADJUST	\$ 3,133	\$ 3,133	\$ 3,133
650-5541-223	LIQUOR COST	COST OF GOODS SOLD ADJUST	\$ (1,480)	\$ (1,480)	\$ (1,480)
650-5541-224	BEER COST	COST OF GOODS SOLD ADJUST	\$ 1,198	\$ 1,198	\$ 1,198
650-5541-225	SODA COST	COST OF GOODS SOLD ADJUST	\$ 2,877	\$ 2,877	\$ 2,877
650-5543-120	PART TIME WAGES	INC HOURS & WAGE ADJUST	\$ 27,693	\$ 27,693	\$ 27,693
650-5543-193	FICA	INC HOURS & WAGE ADJUST	\$ 9,915	\$ 9,915	\$ 10,235
650-5543-194	HEALTH INSURANCE	FINAL HEALTH RATES	\$ -	\$ (4,347)	\$ (4,347)
650-5543-229	PRO SHOP SUPPLIES	INC DEMAND & TABLES	\$ 4,000	\$ 4,000	\$ 4,000
650-5543-230	DRIVING RANGE SUPPLIES	INCREASED DEMAND	\$ 5,000	\$ 5,000	\$ 5,000
650-5543-240	HARDGOODS	COST OF GOODS SOLD ADJUST	\$ 6,250	\$ 6,250	\$ 6,250
650-5543-242	SOFTGOODS	COST OF GOODS SOLD ADJUST	\$ 17,000	\$ 17,000	\$ 17,000
650-5543-290	UNIFORMS	INCREASED EMPLOYEE #S	\$ 2,000	\$ 2,000	\$ 2,000
650-5543-420	GAS & OIL	FUEL PRICES & GOLF CARTS	\$ 3,471	\$ 3,471	\$ 3,471
650-5543-492	CART RENTAL	ADDITIONAL OUTINGS	\$ 2,200	\$ 2,200	\$ 2,200
650-5543-493	GOLF OUTING EXPENSES	ADDITIONAL OUTINGS	\$ 7,000	\$ 7,000	\$ 7,000
650-5543-494	CART LEASE PAYMENTS	NEW LEASE AGREEMENT	\$ 15,451	\$ 15,451	\$ 15,451
650-5543-495	CART ANNUAL MAINTENANCE	INCREASED CART FLEET	\$ 1,660	\$ 1,660	\$ 1,660
650-5543-520	HANDICAP EXPENSE	COST OF GOODS SOLD ADJUST	\$ 400	\$ 400	\$ 400
650-5544-470	UTILITIES	PROJECTED COST INCREASE	\$ 432	\$ 432	\$ 432
650-5544-472	TV SERVICES	AGREEMENT WITH DISH	\$ 100	\$ 100	\$ 100
650-5544-474	PORTABLE RESTROOMS	CONTRACTUAL INCREASE	\$ 160	\$ 160	\$ 160
650-5544-510	SECURITY SYSTEM	CONTRACTUAL INCREASE	\$ 200	\$ 200	\$ 200
650-5545-110	SALARIES-FOOD & BEVERAGE	STAFFING ADJUSTMENT	\$ 7,000	\$ 7,000	\$ 7,140
650-5545-111	SALARIES - FOOD & BEVERAGE LTE	INCREASED STAFFING	\$ 7,217	\$ 7,217	\$ 7,217
650-5545-192	RETIREMENT	STAFFING ADJUSTMENT	\$ 464	\$ 464	\$ 464
650-5545-193	FICA	STAFFING ADJUSTMENT	\$ 546	\$ 546	\$ 546
650-5545-194	HEALTH INSURANCE	STAFFING ADJUSTMENT	\$ 7,149	\$ 7,149	\$ 7,149
650-5545-194	HEALTH INSURANCE	FINAL HEALTH INS RATES	\$ -	\$ (2,023)	\$ (2,023)
650-5545-195	DENTAL INSURANCE	STAFFING ADJUSTMENT	\$ 572	\$ 572	\$ 572
650-5545-290	UNIFORMS	INCREASED STAFFING	\$ 2,000	\$ 2,000	\$ 2,000
650-5546-120	PART TIME WAGES	INCREASED STAFFING	\$ 10,873	\$ 10,873	\$ 10,873
650-5546-193	FICA	INCREASED STAFFING	\$ -	\$ -	\$ 9,150
650-5546-194	HEALTH INSURANCE	BENEFIT LEVEL ADJUSTMENTS	\$ 17,517	\$ 17,517	\$ 17,517
650-5546-194	HEALTH INSURANCE	FINAL HEALTH INS RATES	\$ -	\$ (4,921)	\$ (4,921)
650-5546-222	PARTS & TOOLS	TO MEET CURRENT NEEDS	\$ 800	\$ 800	\$ 800
650-5546-223	FERTILIZER & CHEMICALS	LANDSCAPING SERVICE	\$ 10,000	\$ 10,000	\$ 10,000
650-5546-224	DIRT	TRENDS AND CURRENT NEEDS	\$ 3,446	\$ 3,446	\$ 3,446
650-5546-274	GREENS & TEE SUPPLIES	ANNUAL REPLACEMENTS	\$ 5,000	\$ 5,000	\$ 5,000
650-5546-275	SEED	TRENDS AND CURRENT NEEDS	\$ 1,023	\$ 1,023	\$ 1,023
650-5546-277	IRRIGATION PARTS, EQUIP, SUPL	TRENDS AND CURRENT NEEDS	\$ 400	\$ 400	\$ 400
650-5546-279	OFFICE CLEANING SUPPLIES	TRENDS AND CURRENT NEEDS	\$ 427	\$ 427	\$ 427
650-5546-375	IRRIGATION CONTRACT	UPDATED AGREEMENT	\$ 684	\$ 684	\$ 684
650-5546-420	GAS & OIL	PROJECTED COST INCREASE	\$ 6,340	\$ 6,340	\$ 6,340
650-5546-450	UNIFORMS	INCREASED STAFFING	\$ 4,000	\$ 4,000	\$ 4,000
650-5546-491	EQUIPMENT RENTAL	TRENDS AND CURRENT NEEDS	\$ 2,500	\$ 2,500	\$ 2,500
650-5547-260	TELEPHONE	TRENDS AND CURRENT NEEDS	\$ 514	\$ 514	\$ 514
650-5547-461	LICENSES	TRENDS AND CURRENT NEEDS	\$ 400	\$ 400	\$ 400
650-5547-521	ACCOUNTING & COMPUTERS	REPLACEMENT IPADS	\$ 1,000	\$ 1,000	\$ 1,000
650-5547-522	ADVERTISING	IMPACT PL VIEW RD PROJECT	\$ 2,700	\$ 2,700	\$ 2,700
650-5547-524	POS SYSTEM	DYNAMIC PRICING CHANGES	\$ 3,785	\$ 3,785	\$ 3,785
650-5547-525	WEBSITE	PROJECTED COST INCREASE	\$ 1,668	\$ 1,668	\$ 1,668
650-5547-998	PERSONNEL CONTIGENCY	MARKET ADJUST PLACEHOLDER	\$ -	\$ 8,000	\$ 8,000
650-5548-704	SALES TAX - PD.	INCREASED SALES	\$ 37,955	\$ 37,955	\$ 37,955
650-5548-705	CREDIT CARD FEES	INCREASED VOLUME	\$ 52,000	\$ 52,000	\$ 52,000
TOTAL BY AREA			\$ 297,841	\$ 294,550	\$ 304,160
AIRPORT					
660-5210-317	MANAGERS CONTRACT	INFLATIONARY INCREASE	\$ 1,360	\$ 1,360	\$ 1,360
660-5210-410	INSURANCE	TANK POLLUTION LIABILITY	\$ 2,271	\$ 2,271	\$ 2,271
660-5210-410	LANDING LIGHTS MAINTENANCE	REDUCED MAINTENANCE	\$ (3,000)	\$ (3,000)	\$ (3,000)
660-5315-800	CAPITAL EQUIPMENT	BOA GRANT FOR LIGHTING	\$ (430,000)	\$ (430,000)	\$ (430,000)
660-5315-800	CAPITAL EQUIPMENT	UNLEADED FUEL DESIGN ENG	\$ -	\$ -	\$ 30,000
TOTAL BY AREA			\$ (429,369)	\$ (429,369)	\$ (399,369)
TOTAL NON-GENERAL FUNDS			248,572	170,117	204,727

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2022 City of Middleton Budget

COMMON COUNCIL

		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5111-110	SALARIES-FULL-TIME	60,480	60,480	60,480	60,480	60,480	60,480	60,480
100-5111-115	ELECTED OFFICIALS WAGES	-	-	-	-	-	-	-
100-5111-180	COMMON COUNCIL	-	-	-	-	-	-	-
	TOTAL	60,480	60,480	60,480	60,480	60,480	60,480	60,480
PERSONNEL BENEFITS								
100-5111-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5111-192	RETIREMENT	972	972	972	972	936	936	936
100-5111-193	FICA	4,627	4,627	4,627	4,627	4,627	4,627	4,627
	TOTAL	5,599	5,599	5,599	5,599	5,563	5,563	5,563
OPERATING EXPENSES								
100-5111-210	OFFICE SUPPLIES	100	58	100	100	100	100	100
100-5111-440	TRAINING & DEVELOPMENT	500	-	500	500	500	500	500
100-5111-490	OTHER OPERATING EXPENSES	2,000	-	2,000	2,000	2,000	2,000	2,000
	TOTAL	2,600	58	2,600	2,600	2,600	2,600	2,600
TOTAL COMMON COUNCIL		68,679	66,137	68,679	68,679	68,643	68,643	68,643



2022 City of Middleton Budget

COMMISSIONS/COMMITTEES	2020		2021		2022		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OPERATING EXPENSES						
100-5112-990 POLICE COMMISSION	5,000	2,501	5,000	5,000	5,000	5,000	5,000
100-5113-990 LANDMARKS COMMISSION	350	-	350	350	350	350	350
100-5113-991 HISTORICAL SOCIETY GRANT	-	-	-	-	-	-	-
100-5113-992 ART COMMITTEE EXPENSES	5,000	4,514	5,000	5,000	5,000	5,000	5,000
100-5115-990 BOARD OF REVIEW	-	-	-	-	-	-	-
100-5116-990 SUSTAINABILITY COMMITTEE	10,000	5,317	10,000	10,000	10,000	10,000	10,000
TOTAL	20,350	12,331	20,350	20,350	20,350	20,350	20,350
TOTAL COMMISSIONS/COMMITTEES	20,350	12,331	20,350	20,350	20,350	20,350	20,350



2022 City of Middleton Budget

MUNICIPAL COURT REVENUE		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
FINES & FOREFEITURES								
100-4511-00	FINES & FOREFEITURES	155,000	97,415	150,000	150,000	150,000	150,000	150,000
100-4512-00	COURT COSTS	80,000	40,788	70,000	70,000	70,000	70,000	70,000
	TOTAL	235,000	138,203	220,000	220,000	220,000	220,000	220,000
TOTAL MUNICIPAL COURT REVENUE		235,000	138,203	220,000	220,000	220,000	220,000	220,000



2022 City of Middleton Budget

MUNICIPAL COURT

		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5121-110	SALARIES-FULL-TIME	47,315	47,664	48,261	48,261	49,227	49,227	49,951
100-5121-111	PART-TIME PERM.	16,230	4,142	20,868	20,868	8,533	8,533	8,700
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	-	-	-	-	492	492	-
	TOTAL	77,945	66,205	83,529	83,529	72,652	72,652	73,051
PERSONNEL BENEFITS								
100-5121-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5121-192	RETIREMENT	4,165	3,837	4,521	4,521	3,231	3,231	3,247
100-5121-193	FICA	5,963	4,991	6,403	6,403	4,456	4,456	4,487
100-5121-194	HEALTH INSURANCE	6,551	6,528	6,843	6,843	7,149	6,537	6,575
100-5121-195	DENTAL INSURANCE	589	588	572	572	572	572	554
100-5121-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	17,268	15,944	18,339	18,339	15,408	14,796	14,863
OPERATING EXPENSES								
100-5121-200	WITNESS FEES & INTERPRETOR FEE	500	34	500	500	500	500	500
100-5121-250	POSTAGE	3,000	2,414	3,000	3,000	3,000	3,000	3,000
100-5121-317	COURTROOM SECURITY PAYMT	1,000	90	1,000	1,000	1,000	1,000	1,000
100-5121-440	TRAINING & DEVELOPMENT	2,500	1,144	2,500	2,500	2,500	2,500	2,500
100-5121-460	IID CHARGE REIMBURSEMENT	-	732	-	-	-	-	-
100-5121-490	OTHER OPERATING EXPENSES	3,388	3,581	3,388	3,388	3,388	3,388	3,388
100-5121-495	RETURN OF DEPOSITS	-	-	-	-	-	-	-
	TOTAL	10,388	7,995	10,388	10,388	10,388	10,388	10,388
TOTAL MUNICIPAL COURT		105,601	90,144	112,256	112,256	98,448	97,836	98,302



2022 City of Middleton Budget

CITY ADMINISTRATOR

		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5120-110	SALARIES-FULL-TIME	129,577	130,538	132,144	132,144	134,797	134,797	143,586
100-5120-111	INTERN	10,500	10,021	10,500	16,000	15,500	10,500	10,500
100-5120-118	WAGE REIMBURSEMENTS	-	-	-	-	-	-	-
100-5120-135	LONGEVITY	6,479	6,478	7,929	7,929	8,088	8,088	-
	TOTAL	146,556	147,036	150,573	156,073	158,385	153,385	154,086
PERSONNEL BENEFITS								
100-5120-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5120-192	RETIREMENT	9,184	9,177	9,455	9,455	9,277	9,277	9,333
100-5120-193	FICA	11,212	10,919	11,519	11,519	12,105	11,722	11,788
100-5120-194	HEALTH INSURANCE	16,028	15,995	16,755	16,755	17,517	15,993	16,068
100-5120-195	DENTAL INSURANCE	2,322	2,316	2,252	2,252	2,252	2,252	2,185
100-5120-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	38,746	38,408	39,981	39,981	41,151	39,244	39,374
OPERATING EXPENSES								
100-5120-280	COMMUNICATION	1,050	2,018	1,050	500	1,050	1,050	1,050
100-5120-440	TRAINING & DEVELOPMENT	3,000	2,066	3,000	1,000	3,000	3,000	3,000
100-5120-450	EMPLOYEE PROGRAMS	1,000	192	1,000	1,000	1,000	1,000	1,000
100-5120-490	OTHER OPERATING EXPENSES	2,660	2,073	2,660	500	2,660	2,660	2,660
	TOTAL	7,710	6,349	7,710	3,000	7,710	7,710	7,710
TOTAL CITY ADMINISTRATOR		193,012	191,794	198,264	199,054	207,246	200,339	201,170



2022 City of Middleton Budget

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

		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5141-110	SALARIES-FULL-TIME	329,739	376,848	407,633	407,633	416,877	416,877	427,783
100-5141-112	PART-TIME-NON-PERM.	55,819	45,264	32,073	32,073	32,678	32,678	33,279
100-5141-120	WAGES	-	-	-	-	-	-	-
100-5141-135	LONGEVITY	5,989	3,961	5,523	5,523	6,384	6,384	-
100-5141-145	UNEMPLOYMENT PAYMENT	-	-	-	-	-	-	-
100-5141-198	VACANT POSITION(S)	-	-	-	-	-	-	-
100-5141-197	FURLOUGH	-	-	-	-	-	-	-
	TOTAL	391,547	426,072	445,229	445,229	455,939	455,939	461,062
PERSONNEL BENEFITS								
100-5141-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5141-192	RETIREMENT	26,426	27,391	29,918	29,918	29,498	29,498	29,839
100-5141-193	FICA	29,949	32,080	34,060	34,060	34,870	34,870	35,271
100-5141-194	HEALTH INSURANCE	54,635	47,936	50,265	50,265	52,551	32,136	48,204
100-5141-195	DENTAL INSURANCE	7,554	7,829	7,899	7,899	7,899	7,899	7,664
100-5141-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	118,564	115,236	122,142	122,142	124,818	104,403	120,978
OPERATING EXPENSES								
100-5141-210	OFFICE SUPPLIES	2,500	2,871	2,300	2,300	2,300	2,300	2,300
100-5141-250	POSTAGE	7,500	4,952	6,000	5,000	6,000	6,000	6,000
100-5141-260	ADVERTISING & PRINTING	4,000	3,501	4,000	4,000	4,000	4,000	4,000
100-5141-280	COMMUNICATIONS	11,100	13,801	11,100	12,000	11,100	11,100	11,100
100-5141-310	OUTSIDE SERVICES	154,600	129,670	153,600	128,600	353,600	228,600	228,600
100-5141-410	EQUIPMENT MAINTENANCE	-	-	-	-	-	-	-
100-5141-440	TRAINING & DEVELOPMENT	7,000	7,333	7,500	5,000	9,700	9,700	9,700
100-5141-480	DATA PROCESSING	58,000	51,438	58,000	58,000	62,800	62,800	62,800
100-5141-490	OTHER OPERATING EXPENSES	6,000	7,038	6,000	6,000	6,000	6,000	6,000
100-5141-704	SALES TAX - PD.	-	-	-	-	-	-	-
100-5141-800	OFFICE EQUIPMENT	-	89	-	-	-	-	-
100-5141-810	OTHER EQUIPMENT	-	253	-	-	-	-	-
100-5157-990	AUDIT	56,400	54,393	57,600	57,600	59,300	59,300	59,300
	TOTAL	307,100	275,339	306,100	278,500	514,800	389,800	389,800
TOTAL ADMINISTRATIVE SERVICES DEPARTMENT		817,211	816,647	873,471	845,871	1,095,557	950,142	971,840



2022 City of Middleton Budget

ELECTIONS		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5143-116	ELECTION WORKERS	42,000	38,900	15,000	9,533	45,000	45,000	45,000
	TOTAL	42,000	38,900	15,000	9,533	45,000	45,000	45,000
OPERATING EXPENSES								
100-5143-220	SUPPLIES & MATERIALS	7,000	6,935	5,000	750	12,000	12,000	12,000
100-5143-250	POSTAGE	15,928	27,693	5,500	8,910	28,000	28,000	28,000
100-5143-260	ADVERTISING & PRINTING	7,500	11,911	1,500	3,720	4,200	4,200	4,200
100-5143-440	TRAINING & DEVELOPMENT	4,000	3,014	4,000	-	4,000	4,000	4,000
100-5143-490	OTHER OPERATING EXPENSES	13,369	9,324	8,000	2,800	11,000	11,000	11,000
	TOTAL	47,797	58,877	24,000	16,180	59,200	59,200	59,200
TOTAL ELECTIONS		89,797	97,777	39,000	25,713	104,200	104,200	104,200



2022 City of Middleton Budget

INFORMATION TECHNOLOGY

	2020		2021		2022			
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
WAGES								
100-5151-110	SALARIES-FULL-TIME	226,158	166,899	141,805	141,805	146,232	146,232	152,932
100-5151-111	SALARIES-PART-TIME	26,520	28,169	27,050	27,050	28,726	28,726	29,290
100-5151-112	INTERN	7,800	-	-	-	-	-	-
100-5151-117	OVERTIME	2,872	2,296	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	9,690	4,340	5,050	5,050	5,214	5,214	-
	TOTAL	296,791	201,705	200,528	200,528	206,795	206,795	208,845
PERSONNEL BENEFITS								
100-5151-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5151-192	RETIREMENT	17,713	11,319	11,710	11,710	11,634	11,634	11,671
100-5151-193	FICA	22,701	15,112	15,341	15,341	15,812	15,812	15,977
100-5151-194	HEALTH INSURANCE	48,084	32,910	34,430	34,430	35,034	33,826	32,136
100-5151-195	DENTAL INSURANCE	5,822	3,491	3,500	3,500	3,395	3,395	3,294
100-5151-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	94,320	62,833	64,981	64,981	65,875	64,667	63,078
OPERATING EXPENSES								
100-5151-210	OFFICE SUPPLIES	-	132	-	-	-	-	-
100-5151-220	EQUIPMENT	273,597	266,616	40,929	40,929	35,000	35,000	35,000
100-5151-240	SOFTWARE/LICENSING	-	-	142,150	125,000	137,150	137,150	137,150
100-5151-260	INTERNET	38,000	28,063	38,000	35,000	35,000	35,000	35,000
100-5151-270	MPSI EXPENDITURES	161,562	150,380	162,481	160,000	161,481	161,481	161,481
100-5151-280	COMMUNICATION	-	-	-	-	-	-	-
100-5151-320	OUTSIDE SERVICES	13,000	183,870	163,686	173,500	159,896	159,896	178,615
100-5151-420	FUEL	-	66	-	33	-	-	-
100-5151-440	TRAINING	1,000	632	1,000	1,000	1,000	1,000	1,000
	TOTAL	487,159	629,759	548,246	535,462	529,527	529,527	548,246
TOTAL INFORMATION TECHNOLOGY		878,270	894,297	813,755	800,971	802,197	800,989	820,169



2022 City of Middleton Budget

BUILDING & GROUNDS

	2020		2021		2022		
	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	-	-	-	-	-	-	-
100-5310-220 SUPPLIES & MATERIALS	3,100	3,395	3,100	3,100	3,100	3,100	3,100
100-5310-310 OUTSIDE SERVICES	18,000	12,775	18,000	15,000	18,000	18,000	18,000
100-5310-410 EQUIPMENT MAINTENANCE	7,000	11,679	7,000	7,000	7,000	7,000	7,000
100-5310-440 TRAINING & DEVELOPMENT	-	-	-	-	-	-	-
100-5310-470 UTILITIES	32,500	31,803	32,500	32,000	32,500	32,500	32,500
100-5310-490 OTHER OPERATING EXPENSES	5,000	-	-	-	-	-	-
TOTAL	65,600	59,652	60,600	57,100	60,600	60,600	60,600
TOTAL BUILDING & GROUNDS	65,600	59,652	60,600	57,100	60,600	60,600	60,600



2022 City of Middleton Budget

VIDEO PRODUCTION

	2020		2021		2022		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OPERATING EXPENSES						
100-5537-220 SUPPLIES & MATERIALS	-	-	-	-	-	-	-
100-5537-310 OUTSIDE SERVICES	6,500	9,325	5,500	5,500	5,500	5,500	5,500
100-5537-990 CATV EQUIPMENT	-	-	1,000	1,000	1,000	1,000	1,000
TOTAL	6,500	9,325	6,500	6,500	6,500	6,500	6,500
TOTAL VIDEO PRODUCTION	6,500	9,325	6,500	6,500	6,500	6,500	6,500



2022 City of Middleton Budget

POLICE DEPARTMENT REVENUES

	2020		2021		2022			
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
INTERGOVERNMENTAL REVENUE								
100-4343-00	MCP SCHOOL DISTRICT - POLICE	87,076	67,453	65,307	-	65,307	65,307	93,257
100-4352-00	STATE AID - LAW ENFORCEMENT	-	18,251	-	8,070	-	-	-
	TOTAL	87,076	85,704	65,307	8,070	65,307	65,307	93,257
FINES & FOREFEITURES								
100-4513-00	PARKING FINES	40,000	25,971	35,000	30,000	35,000	35,000	35,000
	TOTAL	40,000	25,971	35,000	30,000	35,000	35,000	35,000
PUBLIC CHARGES FOR SERVICES								
100-4620-00	VEHICLE REGISTRATION FEES	500	10,502	500	4,000	500	500	500
100-4621-00	POLICE SPECIAL SERVICES	-	10	-	-	-	-	-
100-4622-00	POLICE DEPARTMENT FEES	9,000	10,619	9,000	9,000	9,000	9,000	9,000
	TOTAL	9,500	21,131	9,500	13,000	9,500	9,500	9,500
TOTAL POLICE DEPARTMENT REVENUES		96,576	106,835	74,807	21,070	74,807	74,807	102,757



2022 City of Middleton Budget

POLICE DEPARTMENT

	2020		2021		2022			
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
	POLICE ADMINISTRATION							
WAGES								
100-5211-110	SALARIES-FULL-TIME	448,272	450,842	458,730	458,730	467,905	467,905	479,298
100-5211-112	PART-TIME-NON-PERM.	32,413	25,250	22,043	1,192	-	-	-
100-5211-117	OVERTIME	538	-	538	538	538	538	538
100-5211-120	WAGES	-	-	-	-	-	-	-
100-5211-122	SHIFT DIFFERENTIAL WAGES	-	-	-	-	-	-	-
100-5211-128	FLSA WAGES	63	-	63	63	63	63	63
100-5211-135	LONGEVITY	19,287	17,598	20,216	20,216	21,644	21,644	10,501
100-5211-145	UNEMPLOYMENT WAGES	-	2,075	-	-	-	-	-
	TOTAL	500,573	495,765	501,590	480,739	490,150	490,150	490,400
PERSONNEL BENEFITS								
100-5211-192	RETIREMENT	28,545	346	44,389	44,389	45,396	45,396	45,454
100-5211-193	FICA	39,822	36,419	38,367	38,367	37,459	37,459	37,511
100-5211-194	HEALTH INSURANCE	77,214	41,868	80,706	80,706	84,366	77,046	77,422
100-5211-195	DENTAL INSURANCE	5,857	2,351	6,791	6,791	6,791	6,791	6,587
	TOTAL	151,438	80,985	170,253	170,253	174,012	166,692	166,974
OPERATING EXPENSES								
100-5211-210	OFFICE SUPPLIES	18,000	20,431	18,000	18,000	20,000	20,000	20,000
100-5211-240	COMPUTER SOFTWARE & SUPPORT	-	-	-	-	-	-	-
100-5211-270	TELEPHONE	-	-	-	-	-	-	-
100-5211-290	UNIFORMS & EQUIPMENT	1,300	1,128	1,300	1,300	1,300	1,300	1,300
100-5211-340	BUILDINGS & GROUNDS MAINT	89,050	90,599	89,050	89,050	89,050	89,050	89,050
100-5211-345	SPECIAL BLDG MAINTENANCE	-	-	-	-	-	-	-
100-5211-470	UTILITIES	69,270	61,825	69,270	69,270	69,270	69,270	69,270
100-5211-480	PARKING TICKETS REDLINES	570	-	570	570	570	570	570
100-5211-490	OTHER OPERATING EXPENSES	4,390	4,638	4,390	4,390	4,390	4,390	4,390
100-5211-800	CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL	182,580	178,622	182,580	182,580	184,580	184,580	184,580
TOTAL POLICE ADMINISTRATION		834,591	755,371	854,423	833,572	848,742	841,422	841,954



2022 City of Middleton Budget

POLICE DEPARTMENT

	2020		2021		2022			
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
	POLICE FIELD SERVICES							
WAGES								
100-5212-110	SALARIES-FULL-TIME	2,836,498	2,778,361	2,863,301	2,863,301	2,993,236	2,888,505	2,974,407
100-5212-117	OVERTIME	253,025	207,798	253,025	253,025	253,025	253,025	253,025
100-5212-118	WAGE REIMBURSEMENTS	(35,000)	(7,219)	(35,000)	(10,000)	(35,000)	(35,000)	(35,000)
100-5212-122	SHIFT DIFFERENTIAL WAGES	70,694	30,310	70,694	31,000	31,000	31,000	31,000
100-5212-124	ASST SHIFT COMMANDER WAGES	350	1,363	350	720	350	350	350
100-5212-126	FIELD TRAINING WAGES	350	-	350	350	350	350	350
100-5212-128	FLSA WAGES	350	141	350	350	350	350	350
100-5212-135	LONGEVITY	73,305	67,592	77,661	77,661	75,071	75,071	53,382
100-5212-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	-
	TOTAL	3,199,572	3,078,347	3,230,731	3,216,407	3,318,382	3,213,651	3,277,864
PERSONNEL BENEFITS								
100-5212-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5212-192	RETIREMENT	379,739	399,514	383,723	383,723	406,274	390,945	393,367
100-5212-193	FICA	247,445	229,493	249,828	249,828	259,518	249,746	250,771
100-5212-194	HEALTH INSURANCE	462,585	431,772	449,561	449,561	491,898	419,246	393,685
100-5212-195	DENTAL INSURANCE	56,115	59,005	52,850	52,850	53,863	49,359	45,904
100-5212-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	1,145,884	1,119,784	1,135,962	1,135,962	1,211,553	1,109,296	1,083,727
OPERATING EXPENSES								
100-5212-220	FIELD SUPPLIES	20,000	19,011	20,000	20,000	20,000	20,000	20,000
100-5212-240	COMPUTER SOFTWARE & SUPPORT	2,000	7,627	5,647	10,190	12,647	12,647	12,647
100-5212-290	UNIFORMS & EQUIPMENT	26,620	29,247	25,000	25,000	27,000	27,000	27,000
100-5212-340	BUILDINGS & GROUNDS MAINT	-	-	-	-	-	-	-
100-5212-410	VEHICLE OPERATION	103,187	96,784	103,187	103,187	103,187	103,187	103,187
100-5212-440	TUITION REIMBURSEMENT	-	364	-	-	-	-	-
100-5212-450	OTHER TRAINING	42,000	46,144	42,000	42,000	57,000	57,000	57,000
100-5212-470	UTILITIES	-	211	-	-	-	-	-
100-5212-490	OTHER OPERATING EXPENSES	16,948	20,910	16,948	25,000	38,948	38,948	38,948
100-5212-510	GARAGE	-	-	-	-	-	-	-
100-5215-450	OTHER TRAINING	-	-	-	-	-	-	-
100-5216-990	SPECIAL PROJECTS	-	-	-	-	-	-	-
100-5212-800	CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL	210,755	220,298	212,782	225,377	258,782	258,782	258,782
TOTAL POLICE FIELD SERVICES		4,556,211	4,418,430	4,579,475	4,577,746	4,788,717	4,581,729	4,620,373



2022 City of Middleton Budget

POLICE DEPARTMENT

	2020		2021		2022			
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
	COMMUNICATIONS CENTER							
WAGES								
100-5256-110	SALARIES-FULL-TIME	323,314	334,222	329,780	329,780	389,539	336,375	356,368
100-5256-112	PART-TIME-NON-PERM.	12,092	21,479	12,335	12,335	12,582	12,582	12,582
100-5256-117	OVERTIME	36,851	19,447	36,851	36,851	36,851	36,851	36,851
100-5256-118	WAGE REIMBURSEMENT	-	-	-	-	-	-	-
100-5256-122	SHIFT DIFFERENTIAL WAGES	4,000	3,670	4,000	4,000	4,000	4,000	4,000
100-5256-128	FLSA WAGES	500	731	500	500	500	500	500
100-5256-135	LONGEVITY	12,828	12,102	13,084	13,084	13,675	13,675	2,011
	TOTAL	389,585	391,651	396,550	396,550	457,147	403,983	412,312
PERSONNEL BENEFITS								
100-5256-192	RETIREMENT	25,395	24,411	25,851	25,851	28,948	25,493	29,618
100-5256-193	FICA	29,762	29,036	30,298	30,298	38,229	34,162	34,858
100-5256-194	HEALTH INSURANCE	67,737	67,569	70,334	70,334	109,032	66,670	67,929
100-5256-195	DENTAL INSURANCE	8,733	8,619	8,472	8,472	12,976	10,724	8,217
100-5256-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	131,627	129,635	134,955	134,955	189,185	137,049	140,622
OPERATING EXPENSES								
100-5256-270	TELEPHONE	30,000	31,899	30,000	30,000	31,000	31,000	31,000
100-5256-290	UNIFORMS & EQUIPMENT	1,265	1,046	1,265	1,568	1,265	1,265	1,265
100-5256-410	EQUIPMENT MAINTENANCE	10,000	18,284	28,000	28,000	28,000	28,000	28,000
100-5256-440	TRAINING & DEVELOPMENT	2,500	2,442	2,500	2,500	3,500	3,500	3,500
100-5256-800	CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL	43,765	53,671	61,765	62,068	63,765	63,765	63,765
TOTAL COMMUNICATIONS CENTER		564,977	574,957	593,270	593,573	710,097	604,797	616,699
EMERGENCY PREPAREDNESS								
OPERATING EXPENSES								
100-5250-410	EQUIPMENT MAINTENANCE	12,500	3,900	12,500	12,500	12,500	12,500	12,500
100-5250-850	EMERG. PREP DANE COMMUN FEE	55,000	61,336	55,000	55,000	55,000	55,000	55,000
100-5250-990	EMERGENCY PREPAREDNESS	-	-	-	-	-	-	-
	TOTAL	67,500	65,236	67,500	67,500	67,500	67,500	67,500
TOTAL EMERGENCY PREPAREDNESS		67,500	65,236	67,500	67,500	67,500	67,500	67,500
SCHOOL CROSSING GUARDS								
OPERATING EXPENSES								
100-5218-220	EQUIPMENT	-	-	-	-	-	-	-
100-5218-475	SCHOOL PATROL REIMBURSEMT	14,673	9,864	14,673	14,673	14,673	14,673	14,673
100-5218-490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
	TOTAL	14,673	9,864	14,673	14,673	14,673	14,673	14,673
TOTAL SCHOOL CROSSING GUARDS		14,673	9,864	14,673	14,673	14,673	14,673	14,673
TOTAL POLICE DEPARTMENT		6,037,952	5,823,858	6,109,341	6,087,064	6,429,729	6,110,121	6,161,199



2022 City of Middleton Budget

EMS REVENUES

	2020		2021		2022		
	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	1,013,747	1,038,297	1,138,359	1,136,598	1,128,185	1,159,981	1,159,981
TOTAL	1,013,747	1,038,297	1,138,359	1,136,598	1,128,185	1,159,981	1,159,981
SPECIAL FUND ACTIVITY							
100-4735-00 SERVICE CONTRACT COST SHARING	218,395	218,395	227,616	227,616	239,646	232,384	232,384
TOTAL	218,395	218,395	227,616	227,616	239,646	232,384	232,384
TOTAL EMS REVENUES	1,232,142	1,256,692	1,365,975	1,364,214	1,367,831	1,392,365	1,392,365



2022 City of Middleton Budget

EMERGENCY MEDICAL SERVICE

		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5230-110	SALARIES-FULL-TIME	99,525	98,308	101,516	101,516	103,546	103,546	110,297
100-5230-117	OVERTIME	138,959	145,967	143,230	161,553	146,217	146,217	146,217
100-5230-118	WAGE REIMBURSEMENT	-	(21,347)	-	(16,000)	-	-	-
100-5230-130	EMT WAGES	1,009,102	968,142	1,027,339	1,029,805	1,060,937	1,060,937	1,060,937
100-5230-131	EMT WAGES-LTE	46,920	80,608	59,780	57,263	62,269	62,269	62,269
100-5230-135	LONGEVITY	5,972	5,972	6,091	6,091	6,213	6,213	-
	TOTAL	1,300,478	1,277,650	1,337,956	1,340,228	1,379,182	1,379,182	1,379,720
PERSONNEL BENEFITS								
100-5230-192	RETIREMENT	146,322	145,443	149,274	149,648	156,553	156,553	156,618
100-5230-193	FICA	98,936	95,757	101,760	104,705	104,737	104,737	104,778
100-5230-194	HEALTH INSURANCE	202,512	185,019	185,010	183,206	194,075	175,945	154,844
100-5230-195	DENTAL INSURANCE	23,776	22,461	20,813	20,811	20,813	20,813	20,188
	TOTAL	471,546	448,680	456,857	458,370	476,178	458,048	436,428
OPERATING EXPENSES								
100-5230-210	OFFICE SUPPLIES	1,200	1,835	1,800	1,600	1,800	1,800	1,800
100-5230-220	MEDICAL SUPPLIES	42,158	51,450	42,000	42,000	42,000	42,000	42,000
100-5230-240	COMPUTER SOFTWARE & SUPPORT	9,000	9,245	9,000	8,800	9,000	9,000	9,000
100-5230-290	UNIFORMS	6,000	5,003	6,000	4,800	6,000	6,000	6,000
100-5230-310	OUTSIDE SERVICES	77,416	86,356	83,320	84,065	85,100	85,100	85,100
100-5230-340	BUILDINGS & GROUNDS MAINT	14,455	19,719	13,000	12,780	15,600	15,600	15,600
100-5230-410	VEHICLE & EQUIPMENT MAINTENANC	24,000	31,492	18,000	19,551	18,000	18,000	18,000
100-5230-420	MOTOR FUEL & LUBE	9,600	6,989	9,600	8,872	9,600	9,600	9,600
100-5230-440	TRAINING & DEVELOPMENT	33,000	33,389	33,000	33,000	33,000	33,000	33,000
100-5230-470	UTILITIES	26,000	29,908	26,000	30,849	26,000	26,000	26,000
100-5230-490	OTHER OPERATING EXPENSES	2,400	1,708	2,400	2,400	2,400	2,400	2,400
100-5230-800	TO RES FOR AMBULANCE REPLACEMT	80,000	-	80,000	80,000	80,000	80,000	80,000
	TOTAL	325,229	277,095	324,120	328,717	328,500	328,500	328,500
TOTAL EMERGENCY MEDICAL SERVICE		2,097,253	2,003,424	2,118,933	2,127,315	2,183,860	2,165,730	2,144,648



2022 City of Middleton Budget

BUILDING INSPECTION REVENUES

	2020		2021		2022		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	LICENSES & PERMITS						
100-4431-00 PERMITS - BUILDING AND HVAC	300,000	371,370	300,000	260,000	300,000	300,000	300,000
100-4432-00 PERMITS - ELECTRICAL	70,000	120,194	70,000	80,000	70,000	70,000	70,000
100-4433-00 PERMITS - PLUMBING	70,000	118,317	70,000	90,000	70,000	70,000	70,000
100-4434-00 EROSION CONTROL PERMIT	10,000	11,800	10,000	8,000	10,000	10,000	10,000
100-4451-00 PLAN REVIEW - BUILDING	60,000	52,650	60,000	42,000	60,000	60,000	60,000
100-4452-00 PLAN REVIEW - HVAC	20,000	24,381	20,000	18,000	20,000	20,000	20,000
100-4453-00 PLAN REVIEW - PLUMBING	20,000	24,263	20,000	15,000	20,000	20,000	20,000
100-4454-00 PLAN REVIEW - FIRE SUPPRESSION	-	-	30,000	8,000	30,000	30,000	30,000
TOTAL	550,000	722,975	580,000	521,000	580,000	580,000	580,000
TOTAL BUILDING INSPECTION REVENUES	550,000	722,975	580,000	521,000	580,000	580,000	580,000



2022 City of Middleton Budget

BUILDING INSPECTION

	2020		2021		2022		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	BUILDING INSPECTION						
WAGES							
100-5241-110 SALARIES-FULL-TIIME	302,515	308,136	251,894	251,894	253,632	253,632	262,307
100-5241-112 SALARIES-PART TIME	53,039	-	35,868	35,868	36,585	36,585	36,585
100-5241-117 OVERTIME	1,056	-	1,056	-	1,056	1,056	1,056
100-5241-135 LONGEVITY	3,483	1,452	1,601	1,601	780	780	-
100-5241-145 UNEMPLOYMENT WAGES	-	61	-	50	-	-	-
TOTAL	360,093	309,650	290,419	289,413	292,053	292,053	299,948
PERSONNEL BENEFITS							
100-5241-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
100-5241-192 RETIREMENT	22,186	19,230	18,793	18,793	18,158	18,158	17,119
100-5241-193 FICA	27,547	22,868	23,135	23,135	22,342	22,342	22,946
100-5241-194 HEALTH INSURANCE	64,112	44,278	50,265	50,265	52,551	47,979	48,204
100-5241-195 DENTAL INSURANCE	5,132	7,239	2,726	7,233	3,395	3,395	3,294
TOTAL	118,977	93,616	94,919	99,426	96,446	91,874	91,563
OPERATING EXPENSES							
100-5241-210 OFFICE SUPPLIES	300	1,315	300	250	300	300	300
100-5241-215 OFFICE SUPPLIES-PLAN REVIEW	2,500	1,204	1,750	1,750	1,750	1,750	1,750
100-5241-220 SUPPLIES & MATERIALS	2,256	1,300	2,256	2,256	2,256	2,256	2,256
100-5241-230 CREDIT CARD FEES	3,663	2,384	-	200	-	-	-
100-5241-260 ADVERTISING & PRINTING	1,000	728	1,000	1,000	1,000	1,000	1,000
100-5241-280 COMMUNICATIONS	2,000	3,243	3,300	3,300	3,300	3,300	3,300
100-5241-410 VEHICLE OPERATION & MAINT.	-	-	-	-	-	-	-
100-5241-440 TRAINING & DEVELOPMENT	3,000	2,752	3,000	3,000	3,000	3,000	3,000
100-5241-450 MILEAGE	3,000	5,831	3,000	1,900	3,000	3,000	3,000
100-5241-455 MILEAGE-PLAN REVIEW	1,000	-	1,000	-	1,000	1,000	1,000
100-5241-490 OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
TOTAL	18,719	18,759	15,606	13,656	15,606	15,606	15,606
TOTAL BUILDING INSPECTION	497,789	422,024	400,944	402,495	404,105	399,533	407,117
ELECTRICAL INSPECTION							
OPERATING EXPENSES							
100-5242-220 SUPPLIES & MATERIALS	188	227	188	188	188	188	188
100-5242-280 COMMUNICATIONS	-	-	-	-	-	-	-
100-5242-310 OUTSIDE SERVICES	1,200	-	6,200	8,000	6,200	6,200	6,200
100-5242-440 TRAINING & DEVELOPMENT	1,225	770	1,225	800	1,225	1,225	1,225
100-5242-450 MILEAGE	3,000	321	3,000	1,800	3,000	3,000	3,000
100-5242-490 OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
TOTAL	5,613	1,318	10,613	10,788	10,613	10,613	10,613
TOTAL ELECTRICAL INSPECTION	5,613	1,318	10,613	10,788	10,613	10,613	10,613
PLUMBING INSPECTION							
OPERATING EXPENSES							
100-5243-220 SUPPLIES & MATERIALS	150	-	150	150	150	150	150
100-5243-280 COMMUNICATIONS	-	-	-	-	-	-	-
100-5243-310 OUTSIDE SERVICES	650	-	650	450	650	650	650
100-5243-440 TRAINING & DEVELOPMENT	1,050	467	1,050	400	1,050	1,050	1,050
100-5243-450 MILEAGE	3,000	175	3,000	2,100	3,000	3,000	3,000
100-5243-490 OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
TOTAL	4,850	642	4,850	3,100	4,850	4,850	4,850
TOTAL PLUMBING INSPECTION	4,850	642	4,850	3,100	4,850	4,850	4,850



2022 City of Middleton Budget

BUILDING INSPECTION	2020		2021		2022		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	EROSION CONTROL						
OPERATING EXPENSES							
100-5244-990 OUTSIDE SERVICES - DANE COUNTY	18,000	22,828	18,000	18,000	18,000	18,000	18,000
TOTAL	18,000	22,828	18,000	18,000	18,000	18,000	18,000
TOTAL EROSION CONTROL	18,000	22,828	18,000	18,000	18,000	18,000	18,000
TOTAL BUILDING INSPECTION	526,252	446,812	434,407	434,383	437,568	432,996	440,580



2022 City of Middleton Budget

COMMUNITY SERVICES		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5245-110	SALARIES-FULL-TIME	-	27,412	58,262	58,262	59,428	59,428	60,302
100-5245-112	SALARIES-PART TIME	-	-	30,233	30,233	30,837	30,837	30,837
100-5245-135	LONGEVITY	-	-	1,814	1,814	594	594	-
	TOTAL	-	27,412	90,309	90,309	90,859	90,859	91,139
PERSONNEL BENEFITS								
100-5245-192	RETIREMENT	-	-	3,933	3,933	3,901	3,901	3,920
100-5245-193	FICA	-	2,097	6,909	6,909	6,950	6,950	6,972
100-5245-194	HEALTH INSURANCE	-	1,098	-	-	17,517	15,993	-
100-5245-195	DENTAL INSURANCE	-	-	2,252	-	2,252	2,252	2,185
	TOTAL	-	3,195	13,094	10,842	30,620	29,096	13,077
OPERATING EXPENSES								
100-5245-220	SUPPLIES & MATERIALS	6,800	6,064	6,800	6,800	6,800	6,800	6,800
100-5245-420	MOTOR FUEL & LUBE	3,800	10,532	4,500	8,728	9,500	6,500	6,500
100-5245-440	TRAINING & DEVELOPMENT	200	-	200	200	200	200	200
100-5245-490	OTHER OPERATING EXPENSES	-	143	-	-	-	-	-
	TOTAL	10,800	16,740	11,500	15,728	16,500	13,500	13,500
TOTAL COMMUNITY SERVICES		10,800	47,346	114,903	116,879	137,979	133,455	117,716



2022 City of Middleton Budget

MIDDLETON FIRE DISTRICT

	2020		2021		2022		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OPERATING EXPENSES						
100-5220-990 FIRE DISTRICT (CITY SHARE)	993,861	993,861	1,004,797	1,004,797	1,032,041	1,038,827	1,038,827
100-5220-991 FIRE DISTRICT CAPITAL CONTRIBU	194,000	45,969	194,000	194,000	195,630	195,630	195,630
TOTAL	1,187,861	1,039,830	1,198,797	1,198,797	1,227,671	1,234,457	1,234,457
TOTAL MIDDLETON FIRE DISTRICT	1,187,861	1,039,830	1,198,797	1,198,797	1,227,671	1,234,457	1,234,457

Operating Budget	2021	Town of	Town of	Town of	City of	2022	Town of	Town of	Town of	City of
		Westport	Springfield	Middleton	Middleton		Westport	Springfield	Middleton	Middleton
110 Wages	\$458,192.77	\$24,604.95	\$24,238.40	\$108,362.59	\$300,986.83	\$467,356.63	\$26,078.50	\$24,956.84	\$111,558.03	\$304,763.26
111 PT Wages	\$27,579.00	\$1,480.99	\$1,458.93	\$6,522.43	\$18,116.65	\$25,127.00	\$1,402.09	\$1,341.78	\$5,997.81	\$16,385.32
122 Quarterly Stipend	\$200,359.00	\$10,759.28	\$10,598.99	\$47,384.90	\$131,615.83	\$199,361.00	\$11,124.34	\$10,645.88	\$47,587.47	\$130,003.31
135 Longevity	\$16,499.98	\$886.05	\$872.85	\$3,902.25	\$10,838.84	\$18,587.23	\$1,037.17	\$992.56	\$4,436.77	\$12,120.73
145 Unemployment Wages	\$350.00	\$18.80	\$18.52	\$82.78	\$229.92	\$350.00	\$19.53	\$18.69	\$83.55	\$228.24
190 Fringe Benefits-Other	\$3,090.00	\$165.93	\$163.46	\$730.79	\$2,029.82	\$3,090.00	\$172.42	\$165.01	\$737.58	\$2,014.99
191 Volunteer Fire Retention Program	\$107,000.00	\$5,745.90	\$5,660.30	\$25,305.50	\$70,288.30	\$105,000.00	\$5,859.00	\$5,607.00	\$25,063.50	\$68,470.50
192 Retirement	\$64,811.90	\$3,480.40	\$3,428.55	\$15,328.02	\$42,574.94	\$66,565.32	\$3,714.34	\$3,554.59	\$15,889.14	\$43,407.25
193 FICA	\$34,678.72	\$1,862.25	\$1,834.50	\$8,201.52	\$22,780.45	\$34,759.63	\$1,939.59	\$1,856.16	\$8,297.12	\$22,666.75
194 Health insurance	\$102,218.00	\$5,489.11	\$5,407.33	\$24,174.56	\$67,147.00	\$107,896.08	\$6,020.60	\$5,761.65	\$25,754.79	\$70,359.03
195 Dental Insurance	\$11,054.64	\$593.63	\$584.79	\$2,614.42	\$7,261.79	\$11,054.64	\$616.85	\$590.32	\$2,638.74	\$7,208.73
196 Life Insurance	\$545.00	\$29.27	\$28.83	\$128.89	\$358.01	\$1,500.00	\$83.70	\$80.10	\$358.05	\$978.15
198 Health Reimb. Account (HRA)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$1,395.00	\$1,335.00	\$5,967.50	\$16,302.50
210 Office Supplies	\$4,000.00	\$214.80	\$211.60	\$946.00	\$2,627.60	\$4,000.00	\$223.20	\$213.60	\$954.80	\$2,608.40
220 Sup. & Mat.	\$56,250.00	\$3,020.63	\$2,975.63	\$13,303.13	\$36,950.63	\$56,250.00	\$3,138.75	\$3,003.75	\$13,426.88	\$36,680.63
240 Computer Software & Support	\$6,500.00	\$349.05	\$343.85	\$1,537.25	\$4,269.85	\$6,500.00	\$362.70	\$347.10	\$1,551.55	\$4,238.65
280 Communications	\$5,000.00	\$268.50	\$264.50	\$1,182.50	\$3,284.50	\$5,000.00	\$279.00	\$267.00	\$1,193.50	\$3,260.50
290 Uniform & Equipment	\$4,500.00	\$241.65	\$238.05	\$1,064.25	\$2,956.05	\$4,500.00	\$251.10	\$240.30	\$1,074.15	\$2,934.45
300 Legal Services	\$5,000.00	\$268.50	\$264.50	\$1,182.50	\$3,284.50	\$3,000.00	\$167.40	\$160.20	\$716.10	\$1,956.30
340 Building Materials	\$32,000.00	\$1,718.40	\$1,692.80	\$7,568.00	\$21,020.80	\$32,000.00	\$1,785.60	\$1,708.80	\$7,638.40	\$20,867.20
350 Station 2 Rent	\$142,400.00	\$7,646.88	\$7,532.96	\$33,677.60	\$93,542.56	\$142,400.00	\$7,945.92	\$7,604.16	\$33,990.88	\$92,859.04
410 Equip. Maintenance	\$44,875.00	\$2,409.79	\$2,373.89	\$10,612.94	\$29,478.39	\$44,875.00	\$2,504.03	\$2,396.33	\$10,711.66	\$29,262.99
420 Motor Fuel & Lube	\$17,000.00	\$912.90	\$899.30	\$4,020.50	\$11,167.30	\$17,000.00	\$948.60	\$907.80	\$4,057.90	\$11,085.70
440 Training	\$15,250.00	\$818.93	\$806.73	\$3,606.63	\$10,017.73	\$15,250.00	\$850.95	\$814.35	\$3,640.18	\$9,944.53
441 Health Maintenance	\$21,000.00	\$1,127.70	\$1,110.90	\$4,966.50	\$13,794.90	\$19,500.00	\$1,088.10	\$1,041.30	\$4,654.65	\$12,715.95
445 Memberships	\$4,250.00	\$228.23	\$224.83	\$1,005.13	\$2,791.83	\$4,250.00	\$237.15	\$226.95	\$1,014.48	\$2,771.43
460 Insurance	\$71,400.00	\$3,834.18	\$3,777.06	\$16,886.10	\$46,902.66	\$82,110.00	\$4,581.74	\$4,384.67	\$19,599.66	\$53,543.93
470 Utilities	\$84,100.00	\$4,516.17	\$4,448.89	\$19,889.65	\$55,245.29	\$84,100.00	\$4,692.78	\$4,490.94	\$20,074.67	\$54,841.61
480 Data Processing	\$7,000.00	\$375.90	\$370.30	\$1,655.50	\$4,598.30	\$5,947.07	\$331.85	\$317.57	\$1,419.57	\$3,878.08
485 Meals	\$5,500.00	\$295.35	\$290.95	\$1,300.75	\$3,612.95	\$5,500.00	\$306.90	\$293.70	\$1,312.85	\$3,586.55
490 Other Expenses	\$11,220.00	\$602.51	\$593.54	\$2,653.53	\$7,370.42	\$11,220.00	\$626.08	\$599.15	\$2,678.21	\$7,316.56
	\$1,563,624.02	\$83,966.61	\$82,715.71	\$369,797.08	\$1,027,144.62	\$1,609,049.60	\$89,784.97	\$85,923.25	\$384,080.14	\$1,049,261.24

Capital Budget	2021	2022								
(Page 5)	\$295,000.00	\$15,841.50	\$15,605.50	\$69,767.50	\$193,785.50	\$295,000.00	\$16,461.00	\$15,753.00	\$70,416.50	\$192,369.50

Income	2021	2022								
State of Wisconsin 2% Income	(\$209,706.00)	(\$14,508.00)	(\$7,464.00)	(\$50,905.00)	(\$136,829.00)	(\$243,262.00)	(\$16,661.66)	(\$8,836.68)	(\$58,702.91)	(\$159,060.75)
800-4693-00 Petroleum Tank Program	(\$16,000.00)	(\$859.20)	(\$846.40)	(\$3,784.00)	(\$10,510.40)	(\$16,000.00)	(\$892.80)	(\$854.40)	(\$3,819.20)	(\$10,433.60)
800-4694-00 Fitness Program Income	(\$18,020.00)	(\$967.67)	(\$953.26)	(\$4,261.73)	(\$11,837.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	(\$243,726.00)	(\$16,334.87)	(\$9,263.66)	(\$58,950.73)	(\$159,176.74)	(\$259,262.00)	(\$17,554.46)	(\$9,691.08)	(\$62,522.11)	(\$169,494.35)

Total	2021	2022								
Operating + Capital - Income	\$1,614,898.02	\$83,473.24	\$89,057.55	\$380,613.85	\$1,061,753.38	\$1,644,787.60	\$88,691.51	\$91,985.17	\$391,974.53	\$1,072,136.39



111 Part-time Wages	2021	2022	Town of	Town of	Town of	City of
			Westport	Springfield	Middleton	Middleton
Custodial	\$13,931.00	\$14,209.00	\$792.86	\$758.76	\$3,391.69	\$9,265.69
Fitness/Training Care	\$3,361.00	\$428.00	\$23.88	\$22.86	\$102.16	\$279.10
Community Education	\$1,680.00	\$1,713.00	\$95.59	\$91.47	\$408.89	\$1,117.05
Hose Testing	\$2,265.00	\$2,310.00	\$128.90	\$123.35	\$551.40	\$1,506.35
Pump Testing	\$643.00	\$655.00	\$36.55	\$34.98	\$156.35	\$427.13
Misc. PT	\$5,699.00	\$5,812.00	\$324.31	\$310.36	\$1,387.32	\$3,790.01
Sub Total	\$27,579.00	\$25,127.00 (Line 122)	\$1,402.09	\$1,341.78	\$5,997.81	\$16,385.32
FICA	\$2,109.79	\$1,922.22 (Line 193)	\$107.26	\$102.65	\$458.83	\$1,253.48
Total	\$29,688.79	\$27,049.22	\$1,509.35	\$1,444.43	\$6,456.65	\$17,638.79

122 Quarterly Stipend

Estimated Line Officer Stipend Pool

Battalion Chief	\$8,171.00	Battalion Chief	\$8,334.00	\$465.04	\$445.04	\$1,989.33	\$5,434.60
Battalion Chief	\$8,171.00	Battalion Chief	\$8,334.00	\$465.04	\$445.04	\$1,989.33	\$5,434.60
Captain	\$6,122.00	Captain	\$6,244.00	\$348.42	\$333.43	\$1,490.44	\$4,071.71
Captain	\$6,122.00	Captain	\$6,244.00	\$348.42	\$333.43	\$1,490.44	\$4,071.71
Captain	\$6,122.00	Captain	\$6,244.00	\$348.42	\$333.43	\$1,490.44	\$4,071.71
Captain	\$6,122.00	Captain	\$6,244.00	\$348.42	\$333.43	\$1,490.44	\$4,071.71
Captain	\$6,122.00	Captain	\$6,244.00	\$348.42	\$333.43	\$1,490.44	\$4,071.71
Captain	\$6,122.00	Captain	\$6,244.00	\$348.42	\$333.43	\$1,490.44	\$4,071.71
Captain	\$6,122.00	Captain	\$6,244.00	\$348.42	\$333.43	\$1,490.44	\$4,071.71
Sub Total	\$53,074.00	\$54,132.00 (Line 122)	\$3,020.57	\$2,890.65	\$12,921.31	\$35,299.48	
FICA	\$4,060.16	\$4,141.10 (Line 193)	\$231.07	\$221.13	\$988.48	\$2,700.41	
Total	\$57,134.16	\$58,273.10	\$3,251.64	\$3,111.78	\$13,909.79	\$37,999.89	

Training

Sub Total	\$40,789.00	\$41,604.00 (Line 122)	\$2,321.50	\$2,221.65	\$9,930.87	\$27,129.97
FICA	\$3,120.36	\$3,182.71 (Line 193)	\$177.59	\$169.96	\$759.71	\$2,075.44
Total	\$43,909.36	\$44,786.71	\$2,499.10	\$2,391.61	\$10,690.59	\$29,205.41

Fire Incident Pay

Sub Total	\$106,496.00	\$103,625.00 (Line 122)	\$5,782.28	\$5,533.58	\$24,735.29	\$67,573.86
FICA	\$8,146.94	\$7,927.31 (Line 193)	\$442.34	\$423.32	\$1,892.25	\$5,169.40
Total	\$114,642.94	\$111,552.31	\$6,224.62	\$5,956.89	\$26,627.54	\$72,743.26

122 Quarterly Stipend Total	200,359.00	199,361.00	11,124.34	10,645.88	47,587.47	130,003.31
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Chief (Hire date: 9/1/07)	2021	2022		Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
	\$111,306.48	\$113,532.61 (Line 110)		\$6,335.12	\$6,062.64	\$27,100.23	\$74,034.61
FICA	\$1,613.94	\$1,646.22 (Line 193)		\$91.86	\$87.91	\$392.95	\$1,073.50
Health Ins.	\$18,855.00	\$19,953.12 (Line 194)		\$1,113.38	\$1,065.50	\$4,762.81	\$13,011.43
Dental Program	\$2,321.76	\$2,321.76 (Line 195)		\$129.55	\$123.98	\$554.20	\$1,514.02
Retirement	\$18,087.30	\$18,664.76 (Line 192)		\$1,041.49	\$996.70	\$4,455.28	\$12,171.29
Longevity (4%)	\$3,339.19	\$4,541.30 (Line 135)		\$253.40	\$242.51	\$1,084.01	\$2,961.38
Sub Total	\$155,523.68	\$160,659.78		\$8,964.82	\$8,579.23	\$38,349.49	\$104,766.24

Assistant Chief / Head of Maintenance (Hire date: 1-1-07)	2021	2022		Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
	\$95,862.66	\$97,779.91 (Line 110)		\$5,456.12	\$5,221.45	\$23,340.06	\$63,762.28
FICA	\$1,390.01	\$1,417.81 (Line 193)		\$79.11	\$75.71	\$338.43	\$924.55
Health Ins.	\$18,855.00	\$19,953.12 (Line 194)		\$1,113.38	\$1,065.50	\$4,762.81	\$13,011.43
Dental Program	\$2,321.76	\$2,321.76 (Line 195)		\$129.55	\$123.98	\$554.20	\$1,514.02
Retirement	\$15,577.68	\$16,075.02 (Line 192)		\$896.99	\$858.41	\$3,837.11	\$10,482.52
Longevity (4%)	\$2,875.88	\$3,911.20 (Line 135)		\$218.24	\$208.86	\$933.60	\$2,550.49
Sub Total	\$136,882.99	\$141,458.81		\$7,893.40	\$7,553.90	\$33,766.22	\$92,245.29

Battalion Chief / Comm. Ed. Specialist (Hire Date: 07/17/95)	2021	2022		Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
	80,093.46	81,695.33 (Line 110)		\$4,558.60	\$4,362.53	\$19,500.68	\$53,273.52
FICA	1,161.36	1,184.58 (Line 193)		\$66.10	\$63.26	\$282.76	\$772.47
Health Ins.	18,855.00	\$19,953.12 (Line 194)		\$1,113.38	\$1,065.50	\$4,762.81	\$13,011.43
Dental Program	2,321.76	2,321.76 (Line 195)		\$129.55	\$123.98	\$554.20	\$1,514.02
Retirement	13,015.19	13,430.71 (Line 192)		\$749.43	\$717.20	\$3,205.91	\$8,758.17
Longevity (6%)	4,805.61	4,901.72 (Line 135)		\$273.52	\$261.75	\$1,170.04	\$3,196.41
Sub Total	120,252.37	123,487.22		\$6,890.59	\$6,594.22	\$29,476.40	\$80,526.02

Fire Inspector (Hire Date: 01/01/91)	2021	2022		Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
	\$46,519.75	\$47,450.15 (Line 110)		\$2,647.72	\$2,533.84	\$11,326.35	\$30,942.24
FICA	\$3,558.76	\$3,629.94 (Line 193)		\$202.55	\$193.84	\$866.47	\$2,367.08
Health Ins.	\$7,943.00	\$8,130.48 (Line 194)		\$453.68	\$434.17	\$1,940.75	\$5,301.89
Dental Program	\$589.20	\$589.20 (Line 195)		\$32.88	\$31.46	\$140.64	\$384.22
Retirement	\$3,116.82	\$3,084.26 (Line 192)		\$172.10	\$164.70	\$736.21	\$2,011.25
Longevity (6%)	\$3,140.08	\$2,847.01 (Line 135)		\$158.86	\$152.03	\$679.58	\$1,856.53
Sub Total	\$64,867.62	\$65,731.04		\$3,667.79	\$3,510.04	\$15,690.00	\$42,863.21

Office Manager (Hire Date: 05/24/10)	2021	2022		Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
	\$54,755.64	\$55,850.75 (Line 110)		\$3,116.47	\$2,982.43	\$13,331.57	\$36,420.27
FICA	\$4,188.81	\$4,272.58 (Line 193)		\$238.41	\$228.16	\$1,019.87	\$2,786.15
Health Ins.	\$18,855.00	\$19,953.12 (Line 194)		\$1,113.38	\$1,065.50	\$4,762.81	\$13,011.43
Dental Program	\$2,321.76	\$2,321.76 (Line 195)		\$129.55	\$123.98	\$554.20	\$1,514.02
Retirement	\$3,696.01	\$3,630.30 (Line 192)		\$202.57	\$193.86	\$866.55	\$2,367.32
Longevity (3%)	\$1,642.67	\$1,675.52 (Line 135)		\$93.49	\$89.47	\$399.95	\$1,092.61
Sub Total	\$85,459.88	\$87,704.03		\$4,893.89	\$4,683.40	\$20,934.95	\$57,191.80

Battalion Chief / Petroleum Tank Inspector / Plan Review / Fire Inspector (Hire date: 02/05/18)	2021	2022		Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
	\$69,654.78	\$71,047.88 (Line 110)		\$3,964.47	\$3,793.96	\$16,959.13	\$46,330.32
FICA	\$5,328.59	\$5,435.16 (Line 193)		\$303.28	\$290.24	\$1,297.37	\$3,544.27
Health Ins.	\$18,855.00	\$19,953.12 (Line 194)		\$1,113.38	\$1,065.50	\$4,762.81	\$13,011.43
Dental Program	\$1,178.40	\$1,178.40 (Line 195)		\$65.75	\$62.93	\$281.28	\$768.43
Retirement	\$11,318.90	\$11,680.27 (Line 192)		\$651.76	\$623.73	\$2,788.08	\$7,616.71
Longevity (1%)	\$696.55	\$710.48 (Line 135)		\$39.64	\$37.94	\$169.59	\$463.30
Sub Total	\$107,032.22	\$110,005.31		\$6,138.30	\$5,874.28	\$26,258.27	\$71,734.46

110 Wages Total	\$458,192.77	\$467,356.63		\$26,078.50	\$24,956.84	\$111,558.03	\$304,763.26
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190 Fringe Benefits Other	2021	2022		Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
Income Continuation Ins.	\$690.00	\$690.00		\$38.50	\$36.85	\$164.70	\$449.95
Emp. Assist. Prog. (EAP)	\$2,400.00	\$2,400.00		\$133.92	\$128.16	\$572.88	\$1,565.04
Total (Line 190)	\$3,090.00	\$3,090.00		\$172.42	\$165.01	\$737.58	\$2,014.99

192 Retirement	\$64,811.90	\$66,565.32		\$3,714.34	\$3,554.59	\$15,889.14	\$43,407.25
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193 FICA	\$35,026.80	\$34,759.63		\$1,939.59	\$1,856.16	\$8,297.12	\$22,666.75
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135 Longevity	\$16,499.98	\$18,587.23		\$1,037.17	\$992.56	\$4,436.77	\$12,120.73
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145 Unemployment Wages	\$350.00	\$350.00		\$19.53	\$18.69	\$83.55	\$228.24
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191 Vol Fire Ret. Prgm	2021	2022		Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
LOSAP(1)	\$75,000.00	\$13,000.00		\$725.40	\$694.20	\$3,103.10	\$8,477.30
SAP (2)	\$32,000.00	\$92,000.00		\$5,133.60	\$4,912.80	\$21,960.40	\$59,993.20
Total (Line 191)	\$107,000.00	\$105,000.00		\$5,859.00	\$5,607.00	\$25,063.50	\$68,470.50

194 Health Insurance	\$102,218.00	\$107,896.08		\$6,020.60	\$5,761.65	\$25,754.79	\$70,359.03
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195 Dental Program	\$11,054.64	\$11,054.64		\$616.85	\$590.32	\$2,638.74	\$7,208.73
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196 Life Insurance	\$545.00	\$1,500.00		\$83.70	\$80.10	\$358.05	\$978.15
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198 Health Reimb. Account (HRA)	\$0.00	\$25,000.00		\$1,395.00	\$1,335.00	\$5,967.50	\$16,302.50
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Line 210 – 490	2021	2022	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
210 Office Supplies	\$4,000.00	\$4,000.00	\$223.20	\$213.60	\$954.80	\$2,608.40
220 Supplies & Materials	\$56,250.00	\$56,250.00	\$3,138.75	\$3,003.75	\$13,426.88	\$36,680.63
240 Computer Software & Support	\$6,500.00	\$6,500.00	\$362.70	\$347.10	\$1,551.55	\$4,238.65
280 Communications	\$5,000.00	\$5,000.00	\$279.00	\$267.00	\$1,193.50	\$3,260.50
290 Uniform & Equipment	\$4,500.00	\$4,500.00	\$251.10	\$240.30	\$1,074.15	\$2,934.45
300 Legal Services	\$5,000.00	\$3,000.00	\$167.40	\$160.20	\$716.10	\$1,956.30
340 Building Materials	\$32,000.00	\$32,000.00	\$1,785.60	\$1,708.80	\$7,638.40	\$20,867.20
350 Station 2 Rent	\$142,400.00	\$142,400.00	\$7,945.92	\$7,604.16	\$33,990.88	\$92,859.04
410 Equip. Maintenance	\$44,875.00	\$44,875.00	\$2,504.03	\$2,396.33	\$10,711.66	\$29,262.99
420 Motor Fuel & Lube	\$17,000.00	\$17,000.00	\$948.60	\$907.80	\$4,057.90	\$11,085.70
440 Training	\$15,250.00	\$15,250.00	\$850.95	\$814.35	\$3,640.18	\$9,944.53
441 Health Maintenance	\$21,000.00	\$19,500.00	\$1,088.10	\$1,041.30	\$4,654.65	\$12,715.95
445 Memberships	\$4,250.00	\$4,250.00	\$237.15	\$226.95	\$1,014.48	\$2,771.43
460 Insurance	\$71,400.00	\$82,110.00	\$4,581.74	\$4,384.67	\$19,599.66	\$53,543.93
470 Utilities	\$85,000.00	\$85,000.00	\$4,743.00	\$4,539.00	\$20,289.50	\$55,428.50
480 Data Processing	\$7,000.00	\$5,947.07	\$331.85	\$317.57	\$1,419.57	\$3,878.08
485 Meals	\$5,500.00	\$5,500.00	\$306.90	\$293.70	\$1,312.85	\$3,586.55
490 Other Expenses	\$11,220.00	\$11,220.00	\$626.08	\$599.15	\$2,678.21	\$7,316.56

Line 801 Capital Budget		2021	Capital Budget	CIP Project#	2022	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
Capital Replacement Fund	\$295,000.00		Capital Replacement Fund	F-22-01	\$295,000.00	\$16,461.00	\$15,753.00	\$70,416.50	\$192,369.50
	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub Total	\$295,000.00		Sub Total		\$295,000.00	\$16,461.00	\$15,753.00	\$70,416.50	\$192,369.50

Actual 2021 Purchases		Actual 2022 Purchases (Funded by Capital Replacement Fund)					
Radios		Rapid Response Vehicle 2	\$95,000.00	\$5,301.00	\$5,073.00	\$22,676.50	\$61,949.50
Door Wraps/Paint		Rapid Response Vehicle 3	\$95,000.00	\$5,301.00	\$5,073.00	\$22,676.50	\$61,949.50
		Rapid Response Vehicle 4	\$95,000.00	\$5,301.00	\$5,073.00	\$22,676.50	\$61,949.50
Subtotal - Actual 2021 Purchases		Subtotal - Actual 2022 Purchases	\$285,000.00	\$15,903.00	\$15,219.00	\$68,029.50	\$185,848.50

Distribution

Equalized Property Values

	2021
City of Middleton	\$4,077,208,800.00
Town of Middleton	\$1,467,676,700.00
Town of Springfield	\$328,542,144.00
Town of Westport	\$333,034,310.00
Total	\$6,206,461,954.00

% of DOR Actual

	2022
City of Middleton	100% \$4,236,315,100.00
Town of Middleton	100% \$1,550,479,300.00
Town of Springfield	64% \$54,815,300.00
Town of Westport	35% \$1,035,554,100.00
Total	\$6,877,163,800.00

Distribution of costs

	2021
City of Middleton	65.69% \$1,027,144.62
Town of Middleton	23.65% \$369,797.08
Town of Springfield	5.29% \$82,715.71
Town of Westport	5.37% \$83,966.61
Total	100.00% \$1,563,624.02

	2022
City of Middleton	65.21% \$1,049,261.24
Town of Middleton	23.87% \$384,080.14
Town of Springfield	5.34% \$85,923.25
Town of Westport	5.58% \$89,784.97
Total	100.00% \$1,609,049.60

800-4690-00 Income

State of Wisconsin 2% Income

	2021
City of Middleton	(\$136,829.00)
Town of Middleton	(\$50,905.00)
Town of Springfield	(\$7,464.00)
Town of Westport	(\$14,508.00)
Total	(\$209,706.00)

	2022
City of Middleton	(\$159,060.75)
Town of Middleton	(\$58,702.91)
Town of Springfield	(\$8,836.68)
Town of Westport	(\$16,661.66)
Total	(\$243,262.00)

	2021
Petroleum Tank Program Income	(\$16,000.00)

	2022
Petroleum Tank Program Income	(\$16,000.00)

	2021
Fitness Program Income	(\$18,020.00)
Total	(\$243,726.00)

	2022
Fitness Program Income	0.00
Total	(259,262.00)



2022 City of Middleton Budget

PUBLIC FIRE PROTECTION	2020		2021		2022		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATING EXPENSES							
100-5221-990 HYDRANT RENTAL	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
TOTAL PUBLIC FIRE PROTECTION	-	-	-	-	-	-	-



2022 City of Middleton Budget

PUBLIC WORKS REVENUE

		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED REVENUE	RECOMMENDED BUDGET	APPROVED BUDGET
REFUSE & RECYCLING REVENUE								
100-4354-00	STATE & FEDERAL AID - RECYCLIN	55,138	55,209	55,138	55,453	55,138	55,138	55,138
	TOTAL	55,138	55,209	55,138	55,453	55,138	55,138	55,138
STREET LIGHTING REVENUE								
100-4371-00	COUNTY AID - SIGNALS	5,000	6,150	5,000	6,076	6,000	6,000	6,000
	TOTAL	5,000	6,150	5,000	6,076	6,000	6,000	6,000
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	1,283,465	1,283,465	1,284,272	1,282,589	1,309,957	1,175,843	1,175,843
100-4230-00	SA - STREET IMPROVEMENTS	7,000	39,010	7,000	47,000	50,000	50,000	50,000
100-4231-00	SA - SIDEWALK & CURB	50,000	93,040	50,000	100,000	70,000	70,000	70,000
100-4235-00	SA - INTEREST	-	712	-	615	-	-	-
100-4685-00	PUBLIC WORKS CHARGES	-	21,626	-	3,586	3,000	3,000	-
100-4690-00	RECYCLING CENTER REVENUE	14,000	10,943	14,000	12,000	14,000	14,000	14,000
100-4831-00	PW MATERIAL SALES	100	-	100	-	100	100	100
100-4833-04	POLAR EXPRESS TRACK LEASE	-	-	-	-	-	-	-
	TOTAL	1,354,565	1,448,795	1,355,372	1,445,790	1,447,057	1,312,943	1,309,943
TOTAL PUBLIC WORKS REVENUE		1,419,703	1,515,155	1,420,510	1,512,319	1,513,195	1,379,081	1,376,081



2022 City of Middleton Budget

PUBLIC WORKS

	2020		2021		2022			
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
	ENGINEERING & ADMINISTRATION							
WAGES								
100-5329-110	SALARIES-FULL-TIME	616,308	621,975	630,998	630,998	724,020	639,660	665,460
100-5329-117	OVERTIME	2,143	-	2,143	2,143	2,143	2,143	2,143
100-5329-118	COMPENSATION COST OF RECOVERY	-	-	-	-	-	-	-
100-5329-135	LONGEVITY	21,801	24,103	22,817	22,817	18,516	18,516	3,564
	TOTAL	640,252	646,078	655,958	655,958	744,679	660,319	671,167
PERSONNEL BENEFITS								
100-5329-192	RETIREMENT	40,764	43,548	44,288	44,288	47,879	42,903	43,626
100-5329-193	FICA	46,200	47,906	50,180	50,180	56,941	50,487	51,344
100-5329-194	HEALTH INSURANCE	118,747	116,028	124,128	124,128	157,653	127,944	112,476
100-5329-195	DENTAL INSURANCE	15,008	16,501	15,667	15,667	18,490	16,238	17,940
	TOTAL	220,719	223,983	234,263	234,263	280,963	237,572	225,386
OPERATING EXPENSES								
100-5329-210	OFFICE SUPPLIES	1,000	568	1,000	1,000	1,000	1,000	1,000
100-5329-220	SUPPLIES & MATERIALS	2,000	1,745	2,000	2,400	2,000	2,000	2,000
100-5329-250	POSTAGE	1,000	896	1,000	1,000	1,000	1,000	1,000
100-5329-260	ADVERTISING & PRINTING	3,800	5,052	3,800	3,800	3,800	3,800	3,800
100-5329-280	COMMUNICATIONS	7,000	6,963	7,000	7,000	7,000	7,000	7,000
100-5329-310	OUTSIDE SERVICES	2,000	1,245	2,000	2,000	2,000	2,000	2,000
100-5329-410	EQUIPMENT MAINTENANCE	7,500	8,964	7,500	7,000	7,500	7,500	7,500
100-5329-422	FUEL	1,900	1,501	1,900	3,500	2,200	2,200	2,200
100-5329-440	TRAINING & DEVELOPMENT	3,500	1,547	3,500	2,000	3,500	3,500	3,500
100-5329-490	OTHER OPERATING EXPENSES	200	130	200	200	200	200	200
100-5314-220	SUPPLIES & MATERIALS: PPE	5,816	6,089	5,400	5,400	5,800	5,800	5,800
	TOTAL	35,716	34,681	35,300	35,300	36,000	36,000	36,000
TOTAL ENGINEERING & ADMINISTRATION		896,687	904,741	925,521	925,521	1,061,642	933,891	932,553
STREET CREW								
WAGES								
100-5359-110	SALARIES-FULL-TIME	524,773	516,606	533,391	533,391	541,361	541,361	553,830
100-5359-111	LTE's	13,286	24,872	13,286	17,500	13,286	13,286	13,286
100-5359-117	OVERTIME	36,173	29,695	36,173	36,173	36,173	36,173	36,173
100-5359-118	REIMBURSEABLE WAGES	-	-	-	-	-	-	-
100-5359-135	LONGEVITY	16,697	17,532	14,931	14,931	17,481	17,481	6,780
	TOTAL	590,929	588,705	597,781	601,995	608,301	608,301	610,069
PERSONNEL BENEFITS								
100-5359-192	RETIREMENT	38,984	37,387	39,453	39,453	38,744	38,744	38,791
100-5359-193	FICA	45,995	43,625	45,730	45,730	46,509	46,509	46,670
100-5359-194	HEALTH INSURANCE	125,298	118,596	130,971	130,971	119,400	95,290	86,915
100-5359-195	DENTAL INSURANCE	14,454	13,930	15,130	15,130	14,021	14,021	14,678
	TOTAL	224,731	213,538	231,284	231,284	218,674	194,564	187,054
OPERATING EXPENSES								
100-5331-220	SUPPLIES & MATERIALS	50,000	43,215	50,000	50,000	50,000	50,000	50,000
100-5331-280	COMMUNICATIONS	-	5	-	-	-	-	-
100-5331-310	OUTSIDE SERVICES	7,000	1,814	-	4,909	5,500	5,500	5,500
100-5359-280	COMMUNICATIONS	1,300	767	1,000	1,000	1,000	1,000	1,000
100-5359-440	TRAINING & DEVELOPMENT	1,500	606	1,500	1,000	1,500	1,500	1,500
100-5359-490	OTHER OPERATING EXPEN.	800	319	800	700	800	800	800
	TOTAL	60,600	46,726	53,300	57,609	58,800	58,800	58,800
TOTAL STREET CREW		876,260	848,968	882,365	890,888	885,775	861,665	855,923



2022 City of Middleton Budget

PUBLIC WORKS

	2020		2021		2022			
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
FLEET MAINTENANCE								
WAGES								
100-5311-110	SALARIES-FULL-TIME	131,262	131,140	133,887	133,887	136,564	136,564	140,594
100-5311-111	LTE	23,300	10,432	23,300	3,500	23,300	23,300	23,300
100-5311-117	OVERTIME	1,116	-	1,116	1,116	1,116	1,116	1,116
100-5311-118	COMPENSATION COST RECOVERY	(10,000)	(13,557)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
100-5311-135	LONGEVITY	4,122	4,122	4,827	4,827	5,654	5,654	1,270
	TOTAL	149,800	132,137	153,130	133,330	156,634	156,634	156,280
PERSONNEL BENEFITS								
100-5311-192	RETIREMENT	9,355	9,134	9,439	9,439	9,312	9,312	9,294
100-5311-193	FICA	11,429	10,660	12,479	12,479	12,739	12,739	12,720
100-5311-194	HEALTH INSURANCE	32,056	31,990	33,510	33,510	35,034	31,986	32,136
100-5311-195	DENTAL INSURANCE	4,644	3,944	3,835	3,835	3,835	3,835	3,721
	TOTAL	57,484	55,728	59,263	59,263	60,920	57,872	57,871
OPERATING EXPENSES								
100-5311-220	SUPPLIES & MATERIALS	1,500	1,125	1,500	1,500	1,500	1,500	1,500
100-5311-280	COMMUNICATIONS	500	468	500	500	500	500	500
100-5311-410	EQUIPMENT MAINTENANCE	110,000	129,815	110,000	120,000	120,000	120,000	120,000
100-5311-422	FUEL	46,500	39,443	42,500	44,000	48,700	48,700	48,700
100-5311-440	TRAINING & DEVELOPMENT	1,500	664	1,500	500	1,500	1,500	1,500
100-5311-490	OTHER OPERATING EXPEN.	300	100	300	300	300	300	300
100-5313-220	SUPPLIES & MATERIALS	-	-	-	-	-	-	-
100-5313-410	PARTS	-	-	-	-	-	-	-
100-5313-420	LUBRICANTS	-	-	-	-	-	-	-
	TOTAL	160,300	171,614	156,300	166,800	172,500	172,500	172,500
TOTAL FLEET MAINTENANCE		367,584	359,479	368,693	359,393	390,054	387,006	386,651
CITY GARAGE								
OPERATING EXPENSES								
100-5312-220	SUPPLIES & MATERIALS	14,000	12,520	14,000	13,500	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	4,392	6,100	6,100	6,100	6,100	6,100
100-5312-410	EQUIPMENT REPAIR & MAINT	11,000	10,180	15,000	30,000	18,300	18,300	18,300
100-5312-440	TRAINING	-	-	-	-	-	-	-
100-5312-470	UTILITIES	56,000	43,179	56,000	56,000	56,000	56,000	56,000
100-5312-490	OTHER OPERATING EXPENSES	5,220	4,667	5,490	5,490	5,490	5,490	5,490
	TOTAL	92,320	74,938	96,590	111,090	99,890	99,890	99,890
TOTAL CITY GARAGE		92,320	74,938	96,590	111,090	99,890	99,890	99,890
STREET CLEANING								
OPERATING EXPENSES								
100-5334-220	SUPPLIES & MATERIALS	5,000	4,599	5,000	12,500	5,000	5,000	5,000
100-5334-310	OUTSIDE SERVICES	8,000	8,072	8,000	8,000	8,000	8,000	8,000
100-5334-470	UTILITIES	100	48	100	100	100	100	100
	TOTAL	13,100	12,719	13,100	20,600	13,100	13,100	13,100
TOTAL STREET CLEANING		13,100	12,719	13,100	20,600	13,100	13,100	13,100



2022 City of Middleton Budget

PUBLIC WORKS

	2020		2021		2022		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
SNOW & ICE REMOVAL							
OPERATING EXPENSES							
100-5335-220 SUPPLIES & MATERIALS	90,000	73,057	95,000	88,500	95,000	95,000	95,000
100-5335-310 OUTSIDE SERVICES	-	-	-	-	19,000	-	-
100-5335-325 REIMBURSEMENTS	(7,500)	(14,107)	(9,800)	(10,314)	(9,800)	(9,800)	(9,800)
TOTAL	82,500	58,950	85,200	78,186	104,200	85,200	85,200
TOTAL SNOW & ICE REMOVAL	82,500	58,950	85,200	78,186	104,200	85,200	85,200
TRAFFIC SIGNALS, SIGNS & MARKINGS							
OPERATING EXPENSES							
100-5333-410 EQUIPMENT MAINTENANCE	-	-	-	-	-	-	-
100-5340-220 SUPPLIES & MATERIALS	2,500	6,214	2,500	8,500	2,500	2,500	2,500
100-5340-310 OUTSIDE SERVICES	3,000	-	3,000	3,000	3,000	3,000	3,000
100-5340-325 REIMBURSEABLE DAMAGE CLAIMS	(30,000)	(25,737)	(30,000)	(36,000)	(30,000)	(30,000)	(30,000)
100-5340-410 EQUIPMENT MAINTENANCE	30,000	17,935	30,000	6,000	30,000	30,000	30,000
100-5340-470 UTILITIES	17,000	15,109	17,000	17,000	17,000	17,000	17,000
100-5340-800 CAPITAL OUTLAY	2,000	-	2,000	1,000	2,000	2,000	2,000
100-5341-220 SUPPLIES & MATERIALS	43,500	40,362	40,300	40,300	40,300	40,300	40,300
100-5341-280 COMMUNICATIONS	-	-	-	-	-	-	-
100-5341-310 OUTSIDE SERVICES	5,000	3,596	3,500	3,500	3,500	3,500	3,500
100-5341-325 REIMBURSEABLE DAMAGE CLAIMS	-	-	-	-	-	-	-
TOTAL	73,000	57,479	68,300	43,300	68,300	68,300	68,300
TOTAL TRAFFIC SIGNALS, SIGNS & MARKINGS	73,000	57,479	68,300	43,300	68,300	68,300	68,300
STREET LIGHTING							
OPERATING EXPENSES							
100-5342-220 SUPPLIES & MATERIALS	6,000	8,721	6,000	15,000	6,000	6,000	6,000
100-5342-310 OUTSIDE SERVICES	8,000	8,590	8,000	8,000	8,000	8,000	8,000
100-5342-470 UTILITIES	123,000	119,391	121,000	128,000	121,000	121,000	121,000
100-5342-800 CAPITAL OUTLAY	8,000	7,390	5,000	5,000	5,000	5,000	5,000
TOTAL	145,000	144,093	140,000	156,000	140,000	140,000	140,000
TOTAL STREET LIGHTING	145,000	144,093	140,000	156,000	140,000	140,000	140,000
TREE & BRUSH REMOVAL							
OPERATING EXPENSES							
100-5343-220 SUPPLIES & MATERIALS	1,500	1,622	1,500	1,500	1,500	1,500	1,500
100-5343-490 OTHER OPERATING EXPENSES	-	-	-	-	3,000	3,000	-
TOTAL	1,500	1,622	1,500	1,500	4,500	4,500	1,500
TOTAL TREE & BRUSH REMOVAL	1,500	1,622	1,500	1,500	4,500	4,500	1,500
SIDEWALK MAINTENANCE							
OPERATING EXPENSES							
100-5344-310 OUTSIDE SERVICES	140,000	152,167	130,000	125,000	130,000	130,000	130,000
TOTAL	140,000	152,167	130,000	125,000	130,000	130,000	130,000
TOTAL SIDEWALK MAINTENANCE	140,000	152,167	130,000	125,000	130,000	130,000	130,000



2022 City of Middleton Budget

PUBLIC WORKS

	2020		2021		2022		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
STORM SEWERS							
OPERATING EXPENSES							
100-5345-220	15,000	19,173	15,000	15,000	15,000	15,000	15,000
100-5345-310	40,000	24,555	40,000	40,000	58,000	58,000	58,000
TOTAL	55,000	43,728	55,000	55,000	73,000	73,000	73,000
TOTAL STORM SEWERS	55,000	43,728	55,000	55,000	73,000	73,000	73,000
WATER RESROUCES							
OPERATING EXPENSES							
100-5618-310	30,080	27,614	30,080	30,080	30,080	30,080	30,080
100-5618-490	-	-	-	-	-	-	-
100-5618-500	-	-	-	-	-	-	-
TOTAL	30,080	27,614	30,080	30,080	30,080	30,080	30,080
TOTAL WATER RESROUCES	30,080	27,614	30,080	30,080	30,080	30,080	30,080
TOTAL PUBLIC WORKS DEPARTMENT	2,773,031	2,686,497	2,796,349	2,796,558	3,000,541	2,826,632	2,816,197



2022 City of Middleton Budget

REFUSE & RECYCLING COLLECTION

	2020		2021		2022		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
LANDFILL							
OPERATING EXPENSES							
100-5363-310	93,740	93,630	93,740	91,650	94,230	94,230	94,230
100-5363-990	-	-	-	-	-	-	-
TOTAL	93,740	93,630	93,740	91,650	94,230	94,230	94,230
TOTAL LANDFILL	93,740	93,630	93,740	91,650	94,230	94,230	94,230
REFUSE COLLECTION							
OPERATING EXPENSES							
100-5562-310	555,000	605,697	560,000	560,000	572,000	572,000	572,000
100-5562-490	-	-	-	-	-	-	-
TOTAL	555,000	605,697	560,000	560,000	572,000	572,000	572,000
TOTAL REFUSE COLLECTION	555,000	605,697	560,000	560,000	572,000	572,000	572,000
RECYCLING COLLECTION							
WAGES							
100-5365-110	10,409	10,360	10,619	10,619	10,829	10,829	10,829
100-5365-135	-	-	-	-	-	-	-
TOTAL	10,409	10,360	10,619	10,619	10,829	10,829	10,829
PERSONNEL BENEFITS							
100-5365-190	-	-	-	-	-	-	-
100-5365-193	796	729	816	816	828	828	828
TOTAL	796	729	816	816	828	828	828
OPERATING EXPENSES							
100-5365-210	-	-	-	-	-	-	-
100-5365-260	-	-	-	-	-	-	-
100-5365-280	-	-	-	-	-	-	-
100-5365-310	284,000	280,531	289,000	289,000	300,000	300,000	300,000
100-5365-325	-	-	-	-	-	-	-
100-5365-440	-	-	-	-	-	-	-
100-5365-490	19,000	11,902	19,000	19,000	19,000	19,000	19,000
TOTAL	303,000	292,432	308,000	308,000	319,000	319,000	319,000
TOTAL RECYCLING COLLECTION	314,205	303,521	319,435	319,435	330,657	330,657	330,657
TOTAL REFUSE & RECYCLING COLLECTION	962,945	1,002,848	973,175	971,085	996,887	996,887	996,887



2022 City of Middleton Budget

TRANSIT	2020		2021		2022		
	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	499,582	494,584	494,582	494,582	509,419	509,419	509,419
100-5355-992 PAYMENT TO MPO	-	-	-	-	7,381	2,465	2,465
TOTAL	499,582	494,584	494,582	494,582	516,800	511,884	511,884
TOTAL TRANSIT	499,582	494,584	494,582	494,582	516,800	511,884	511,884

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2022 City of Middleton Budget

SENIOR CENTER REVENUES

		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
INTERGOVERNMENTAL REVENUE								
100-4373-00	COUNTY AID - SENIOR CITIZENS	67,973	77,492	67,973	76,497	73,956	73,956	82,175
	TOTAL	67,973	77,492	67,973	76,497	73,956	73,956	82,175
PUBLIC CHARGES FOR SERVICES								
100-4661-00	SENIOR CITIZEN PROGRAM REVENUE	4,000	1,264	4,000	1,000	4,000	4,000	4,000
100-4662-00	SR CENTER TRIP REVENUE	9,000	6,638	7,000	-	7,000	7,000	7,000
100-4663-00	SR. CENTER CLASSES REVENUE	10,700	7,038	10,700	9,000	10,700	10,700	10,700
100-4664-00	SENIOR CENTER MISC REVENUE	4,000	269	4,000	1,000	4,000	4,000	4,000
	TOTAL	27,700	15,209	25,700	11,000	25,700	25,700	25,700
TOTAL SENIOR CENTER REVENUES		95,673	92,701	93,673	87,497	99,656	99,656	107,875



2022 City of Middleton Budget

SENIOR CENTER

	2020		2021		2022		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES							
100-5516-110 SALARIES-FULL-TIME	206,633	208,532	212,549	212,549	132,022	132,022	137,071
100-5516-111 PART-TIME PERM.	100,071	96,422	101,740	98,000	186,518	186,518	191,639
100-5516-117 OVERTIME	-	-	-	-	-	-	-
100-5516-118 WAGE REIMBURSEMENT	-	-	-	-	-	-	-
100-5516-120 WAGES	-	-	-	-	-	-	-
100-5516-135 LONGEVITY	4,494	3,800	5,024	5,024	5,048	5,048	-
TOTAL	311,198	308,753	319,313	315,573	323,588	323,588	328,710
PERSONNEL BENEFITS							
100-5516-192 RETIREMENT	14,115	17,543	16,547	16,547	14,414	14,414	14,597
100-5516-193 FICA	23,805	22,398	24,428	24,428	24,747	24,747	25,146
100-5516-194 HEALTH INSURANCE	54,635	47,507	47,196	47,196	49,332	45,060	45,286
100-5516-195 DENTAL INSURANCE	7,554	6,493	6,219	6,219	6,219	6,219	6,033
TOTAL	100,109	93,942	94,390	94,390	94,712	90,440	91,062
OPERATING EXPENSES							
100-5516-210 OFFICE SUPPLIES	6,439	4,096	6,349	6,349	6,349	6,349	6,349
100-5516-250 POSTAGE	6,232	5,642	6,232	6,500	7,232	7,232	7,232
100-5516-260 ADVERTISING, PRINTING, PUBLISH	5,200	1,652	4,700	4,500	4,700	4,700	4,700
100-5516-280 COMMUNICATIONS	2,950	3,130	2,950	2,950	2,950	2,950	2,950
100-5516-310 TRIPS	9,000	6,757	7,000	-	5,000	5,000	5,000
100-5516-320 PROGRAMS	4,855	1,317	4,855	2,500	4,855	4,855	4,855
100-5516-330 CLASSES	6,500	6,151	6,500	6,500	6,500	6,500	6,500
100-5516-335 VOLUNTEER EXPENSES	1,815	328	2,415	2,415	3,000	3,000	3,000
100-5516-340 BUILDINGS & GROUNDS MAINT	48,825	48,225	18,670	19,000	18,670	18,670	18,670
100-5516-410 EQUIPMENT MAINTENANCE	6,000	6,752	6,000	6,700	7,936	7,936	7,936
100-5516-440 TRAINING & DEVELOPMENT	1,986	510	1,500	500	1,500	1,500	1,500
100-5516-450 MILEAGE	942	230	942	500	942	942	942
100-5516-470 UTILITIES	22,400	18,340	22,400	23,688	22,900	22,900	22,900
100-5516-480 DINING CENTER EXPENSES	5,093	3,831	4,700	4,200	4,700	4,700	4,700
100-5516-490 OTHER OPERATING EXPENSES	2,964	1,977	2,964	2,964	2,964	2,964	2,964
TOTAL	131,201	108,941	98,177	89,266	100,198	100,198	100,198
TOTAL SENIOR CENTER	542,508	511,636	511,880	499,229	518,498	514,226	519,970



2022 City of Middleton Budget

		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
RECREATION REVENUE								
AQUATIC CENTER REVENUE								
100-4673-03	AQUATIC PROGRAM REVENUE	82,000	32,622	82,000	71,000	82,000	82,000	82,000
100-4673-04	SWIMPOOL	-	-	-	-	-	-	-
100-4673-05	DAILY AQUATIC ADMISSIONS	90,000	77,216	90,000	60,000	90,000	90,000	90,000
100-4673-06	AQUATIC CONCESSION REVENUE	30,000	-	30,000	14,000	30,000	30,000	30,000
100-4673-07	POOL RESERVATIONS	-	-	-	440	-	-	-
100-4673-08	AQUATIC MEMBERSHIPS	35,000	-	35,000	-	35,000	35,000	35,000
	TOTAL	237,000	109,839	237,000	145,440	237,000	237,000	237,000
SUMMER RECREATION REVENUE								
100-4674-01	SUMMER RECREATION	117,015	53,076	117,015	117,000	117,015	117,015	117,015
	TOTAL	117,015	53,076	117,015	117,000	117,015	117,015	117,015
FALL-WINTER-SPRING RECREATION REVENUE								
100-4674-02	FALL-WINTER-SPRING RECREATION	-	25	-	-	-	-	-
100-4674-03	SPONSORSHIP & FUNDRAISERS	1,200	275	1,200	-	1,200	1,200	1,200
100-4674-04	EVENT/TRIP REVENUE	-	-	-	-	-	-	-
	TOTAL	1,200	300	1,200	-	1,200	1,200	1,200
PARK AND FACILITIES RESERVATIONS								
100-4471-00	COURT AND FIELD RESERVATIONS	5,000	5,288	5,000	15,000	10,000	10,000	10,000
100-4472-00	PARK SHELTER RESERVATIONS	23,000	2,841	23,000	28,000	23,000	23,000	23,000
	TOTAL	28,000	8,129	28,000	43,000	33,000	33,000	33,000
HUBBARD ACTIVITY CENTER								
100-4674-05	HUBBARD ART CENTER PROGRAM F	60,000	35,542	60,000	45,000	60,000	60,000	60,000
	TOTAL	60,000	35,542	60,000	45,000	60,000	60,000	60,000
TOTAL RECREATION REVENUE		443,215	206,885	443,215	350,440	448,215	448,215	448,215



2022 City of Middleton Budget

RECREATION		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
RECREATION ADMINISTRATION								
WAGES								
100-5530-110	SALARIES-FULL-TIME	188,871	191,231	197,270	197,260	200,939	200,939	205,478
100-5530-135	LONGEVITY	1,479	1,482	1,509	1,509	2,979	2,979	-
	TOTAL	190,350	192,713	198,779	198,769	203,918	203,918	205,478
PERSONNEL BENEFITS								
100-5530-192	RETIREMENT	12,845	10,657	13,417	13,417	13,251	13,251	13,356
100-5530-193	FICA	14,557	14,322	15,206	15,206	15,595	15,595	15,719
100-5530-194	HEALTH INSURANCE	22,579	30,483	40,353	40,353	37,715	34,417	34,602
100-5530-195	DENTAL INSURANCE	5,233	6,804	5,648	5,648	5,291	5,291	5,132
	TOTAL	55,214	62,266	74,624	74,624	71,852	68,554	68,809
OPERATING EXPENSES								
100-5530-210	OFFICE SUPPLIES	2,000	1,588	2,000	2,000	2,000	2,000	2,000
100-5530-220	SUPPLIES/MATERIALS (REC DESK)	3,100	3,250	3,250	3,250	3,250	3,250	3,250
100-5530-260	ADVERTISING & PRINTING	25,000	13,063	20,000	6,000	20,000	20,000	20,000
100-5530-280	COMMUNICATIONS	985	864	985	985	985	985	985
100-5530-440	TRAINING & DEVELOPMENT	3,000	1,592	3,000	1,500	3,000	3,000	3,000
100-5530-470	UTILITIES	-	-	-	-	-	-	-
	TOTAL	34,085	20,356	29,235	13,735	29,235	29,235	29,235
TOTAL RECREATION ADMINISTRATION		279,649	275,334	302,638	287,128	305,005	301,707	303,522
RECREATION PROGRAMMING								
WAGES								
100-5531-114	SEASONAL	60,000	39,610	60,000	60,000	60,000	60,000	60,000
	TOTAL	60,000	39,610	60,000	60,000	60,000	60,000	60,000
PERSONNEL BENEFITS								
100-5531-193	FICA	4,590	2,689	4,590	4,590	4,590	4,590	4,590
	TOTAL	4,590	2,689	4,590	4,590	4,590	4,590	4,590
OPERATING EXPENSES								
100-5531-220	SUPPLIES & MATERIALS	20,456	14,859	19,000	19,000	19,000	19,000	19,000
100-5531-310	OUTSIDE SERVICES	11,000	5,316	11,000	8,000	11,000	11,000	11,000
100-5531-480	SCHOOL FACILITY RENTALS	1,000	-	1,000	3,000	1,000	1,000	1,000
100-5531-500	EVENT/TRIP EXPENDITURES	-	-	-	-	5,000	5,000	5,000
	TOTAL	32,456	20,175	31,000	30,000	36,000	36,000	36,000
TOTAL RECREATION PROGRAMMING		97,046	62,475	95,590	94,590	100,590	100,590	100,590



2022 City of Middleton Budget

RECREATION

		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
AQUATIC CENTER								
WAGES								
100-5542-114	SEASONAL	115,000	86,506	115,000	95,000	115,000	115,000	115,000
100-5543-114	SEASONAL: CONCESSIONS	35,000	30,168	35,000	30,000	35,000	35,000	35,000
100-5544-114	SEASONAL: SWIM INSTRUCTORS	35,000	24,037	35,000	28,000	35,000	35,000	35,000
	TOTAL	185,000	140,712	185,000	153,000	185,000	185,000	185,000
PERSONNEL BENEFITS								
100-5542-189	WORK PERM. REIMBURSEMENTS	200	-	200	50	200	200	200
100-5542-193	FICA	8,798	6,486	8,798	6,900	8,798	8,798	8,798
100-5543-193	FICA: CONCESSIONS	2,678	2,308	2,678	2,500	2,678	2,678	2,678
100-5544-193	FICA: SWIM INSTRUCTORS	2,678	1,839	2,678	2,100	2,678	2,678	2,678
	TOTAL	14,354	10,632	14,354	11,550	14,354	14,354	14,354
OPERATING EXPENSES								
100-5542-200	FEES	1,296	1,296	1,296	923	1,296	1,296	1,296
100-5542-210	OFFICE SUPPLIES	-	-	-	-	-	-	-
100-5542-220	SUPPLIES & MATERIALS	11,760	7,382	9,810	9,810	9,810	9,810	9,810
100-5542-221	CONCESSION MERCHANDISE	16,500	-	16,500	10,000	16,500	16,500	16,500
100-5542-310	OUTSIDE SERVICES	25,000	19,606	25,000	25,000	25,000	25,000	25,000
100-5542-410	REPAIR & MAINTENANCE	29,139	23,723	25,000	25,000	25,000	25,000	25,000
100-5542-440	TRAINING & DEVELOPMENT	2,000	1,149	2,000	1,500	2,000	2,000	2,000
100-5542-470	UTILITIES	35,000	29,971	35,000	35,000	35,000	35,000	35,000
100-5542-500	EVENT/TRIP EXPENDITURES	500	-	500	500	500	500	500
	TOTAL	121,195	83,126	115,106	107,733	115,106	115,106	115,106
TOTAL AQUATIC CENTER		320,549	234,470	314,460	272,283	314,460	314,460	314,460
TOTAL RECREATION DEPARTMENT		697,244	572,279	712,688	654,001	720,055	716,757	718,572



2022 City of Middleton Budget

HUBBARD ACTIVITY CENTER		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5533-120	WAGES	9,000	10,781	9,000	9,000	9,000	9,000	9,000
	TOTAL	9,000	10,781	9,000	9,000	9,000	9,000	9,000
PERSONNEL BENEFITS								
100-5533-193	FICA	688	825	689	689	689	689	689
	TOTAL	688	825	689	689	689	689	689
OPERATING EXPENSES								
100-5533-220	SUPPLIES & MATERIALS	3,200	2,506	3,200	2,000	3,200	3,200	3,200
100-5533-310	OUTSIDE SERVICES	30,000	20,014	30,000	30,000	30,000	30,000	30,000
100-5533-480	RENT PAYMT TO CDA	8,000	3,620	8,000	3,500	8,000	8,000	8,000
100-5533-491	JANITORIAL SERVICES	1,200	320	1,200	1,200	1,200	1,200	1,200
	TOTAL	42,400	26,460	42,400	36,700	42,400	42,400	42,400
TOTAL HUBBARD ACTIVITY CENTER		52,088	38,066	52,089	46,389	52,089	52,089	52,089



2022 City of Middleton Budget

PUBLIC LANDS

		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5520-110	SALARIES-FULL-TIME	431,358	409,556	357,318	357,318	360,874	360,874	367,827
100-5520-114	WAGE RESERVE	-	-	-	-	-	-	-
100-5520-117	OVERTIME	3,216	6,129	3,216	3,216	3,216	3,216	3,216
100-5520-120	LTE'S	120,590	93,758	120,590	104,000	120,590	120,590	120,590
	TOTAL	555,164	509,444	481,124	464,534	484,680	484,680	491,633
PERSONNEL BENEFITS								
100-5520-135	LONGEVITY	9,644	7,730	4,387	4,387	3,518	3,518	2,054
100-5520-192	RETIREMENT	29,982	27,785	24,633	24,633	23,898	23,898	24,042
100-5520-193	FICA	43,204	39,348	37,141	37,141	37,342	37,342	37,521
100-5520-194	HEALTH INSURANCE	54,635	41,602	50,265	50,265	73,998	67,422	67,929
100-5520-195	DENTAL INSURANCE	6,900	9,167	7,899	7,899	9,043	9,043	8,772
	TOTAL	144,365	127,922	124,325	124,325	147,799	141,223	140,318
OPERATING EXPENSES								
100-5520-220	SUPPLIES & MATERIALS	46,399	42,051	43,880	43,880	43,880	43,880	43,880
100-5520-221	SUPPLIES & MATERIALS (PPE)	1,880	-	1,880	1,880	1,880	1,880	1,880
100-5520-222	SUPPLIES & MATERIALS (FALL Z)	10,000	6,400	10,000	10,000	10,000	10,000	10,000
100-5520-280	COMMUNICATIONS	3,500	5,445	3,500	5,000	5,000	5,000	5,000
100-5520-310	OUTSIDE SERVICES	1,000	-	1,000	1,000	1,000	1,000	1,000
100-5520-410	EQUIPMENT MAINTENANCE	59,759	64,307	59,759	59,759	59,759	59,759	59,759
100-5520-420	MOTOR FUEL & LUBE	23,066	18,354	23,066	23,066	23,066	23,066	23,066
100-5520-440	TRAINING	3,500	2,550	3,500	3,500	3,500	3,500	3,500
100-5520-470	UTILITIES	27,395	34,116	27,395	34,000	29,395	29,395	29,395
100-5520-480	TREE PLANTING & REMOVAL	-	-	-	-	-	-	-
100-5520-490	OTHER OPERATING EXPENSES	51,680	31,254	51,680	41,000	51,680	51,680	51,680
100-5520-491	JANITORIAL SERVICES	15,000	11,460	15,000	26,000	15,000	15,000	15,000
100-5520-492	WATER SERVICES	26,000	19,056	26,000	26,000	26,000	26,000	26,000
100-5520-800	CAPITAL OUTLAY	1,793	-	1,793	1,793	1,793	1,793	1,793
	TOTAL	270,972	234,992	268,453	276,878	271,953	271,953	271,953
TOTAL PUBLIC LANDS		970,501	872,358	873,902	865,737	904,432	897,856	903,904

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2022 City of Middleton Budget

PLANNING REVENUES		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
LICENSES & PERMITS								
100-4440-00	ZONING BOARD OF APPEALS	2,000	1,500	2,000	2,000	2,000	2,000	2,000
	TOTAL	2,000	1,500	2,000	2,000	2,000	2,000	2,000
PUBLIC CHARGES FOR SERVICES								
100-4684-00	PLAN COMMISION CHARGES	12,000	11,775	12,000	12,000	12,000	12,000	12,000
	TOTAL	12,000	11,775	12,000	12,000	12,000	12,000	12,000
MISCELLANEOUS REVENUES								
100-4845-00	ZONING PERMIT FEES	18,000	24,352	18,000	18,000	18,000	18,000	18,000
100-4845-01	ZONING LETTER	600	800	600	600	600	600	600
	TOTAL	18,600	25,152	18,600	18,600	18,600	18,600	18,600
TOTAL PLANNING REVENUES		32,600	38,427	32,600	32,600	32,600	32,600	32,600



2022 City of Middleton Budget

PLANNING

		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5631-110	SALARIES-FULL-TIME	282,364	284,566	306,186	306,186	312,310	312,310	325,313
100-5631-111	INTERN	8,480	-	8,480	8,480	8,480	8,480	8,480
100-5631-112	PART-TIME WAGES	-	-	-	-	-	-	-
100-5631-118	WAGE REIMBURSEMENTS	-	-	-	-	-	-	-
	TOTAL	290,844	284,566	314,666	314,666	320,790	320,790	333,793
PERSONNEL BENEFITS								
100-5631-135	LONGEVITY	6,795	6,795	6,931	6,931	10,295	10,295	-
100-5631-192	RETIREMENT	19,518	19,506	21,136	21,136	20,956	20,956	21,145
100-5631-193	FICA	22,769	20,834	24,602	24,602	25,313	25,313	25,535
100-5631-194	HEALTH INSURANCE	64,112	38,520	40,353	40,353	52,551	47,979	48,204
100-5631-195	DENTAL INSURANCE	8,597	4,566	4,407	4,407	5,647	5,647	5,479
100-5631-199	EMPLOYEE HEALTH CONTRIB.	-	-	-	-	-	-	-
	TOTAL	121,791	90,222	97,429	97,429	114,762	110,190	100,363
OPERATING EXPENSES								
100-5631-210	OFFICE SUPPLIES	2,300	2,233	2,300	1,000	2,300	2,300	2,300
100-5631-260	ADVERTISING & PRINTING	3,950	3,961	3,950	3,950	3,950	3,950	3,950
100-5631-280	COMMUNICATIONS	-	-	-	-	-	-	-
100-5631-310	OUTSIDE SERVICES	3,000	2,017	3,000	1,000	7,000	7,000	7,000
100-5631-320	PROFESSIONAL SERVICES	500	-	500	-	500	500	500
100-5631-440	TRAINING	6,000	2,322	6,000	3,000	6,000	6,000	6,000
100-5631-490	OTHER OPERATING EXPENSES	500	306	500	500	500	500	500
	TOTAL	16,250	10,839	16,250	9,450	20,250	20,250	20,250
TOTAL PLANNING		428,885	385,628	428,345	421,545	455,802	451,230	454,406



2022 City of Middleton Budget

LAND CONSERVANCY OPERATIONS

		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5620-110	SALARIES-FULL-TIME			91,442	91,442	93,271	93,271	95,699
100-5620-120	LTE'S	2,227	1,485	-	-	-	-	-
100-5620-135	LONGEVITY	-	-	1,482	1,482	2,463	2,463	-
	TOTAL	2,227	1,485	92,924	92,924	95,734	95,734	95,699
PERSONNEL BENEFITS								
100-5620-192	RETIREMENT	-	-	4,146	4,146	6,220	6,220	6,220
100-5620-193	FICA	-	-	4,699	4,699	7,320	7,320	7,321
100-5620-194	HEALTH INSURANCE	-	-	20,944	20,944	21,896	19,992	8,034
100-5620-195	DENTAL INSURANCE	-	-	2,260	2,260	2,815	2,815	2,731
100-5620-199	EMPLOYEE HEALTH CONTRIB.(1%)	-	-	-	-	-	-	-
	TOTAL	-	-	32,049	32,049	38,251	36,347	24,306
OPERATING EXPENSES								
100-5620-220	POND RESTORATION EXPENSES	9,540	-	9,540	9,540	9,540	9,540	9,540
100-5620-221	CREEK MAINTENANCE	10,500	-	10,500	10,500	10,500	10,500	10,500
100-5620-223	TRAIL MAINTENANCE EXPENSES	21,144	6,116	21,144	21,144	21,144	21,144	21,144
100-5620-224	GRANT MATCH	5,000	-	5,000	2,500	-	-	-
100-5620-225	DEER MANAGEMENT GRANT	-	-	-	-	-	-	-
100-5620-480	INVASIVE SPECIES CONTROL	65,000	61,051	65,000	65,000	70,000	65,000	70,000
100-5620-490	OTHER OPERATING EXPENSES	28,400	12,691	28,400	28,400	28,400	28,400	28,400
100-5620-990	CONSERVANCY LAND COMMISSION	-	-	-	-	-	-	-
	TOTAL	139,584	79,858	139,584	137,084	139,584	134,584	139,584
TOTAL LAND CONSERVANCY OPERATIONS		141,811	81,342	264,557	262,057	273,569	266,665	259,589



2022 City of Middleton Budget

FORESTRY

		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
100-5611-110	SALARIES-FULL-TIME	76,527	77,101	52,414	52,414	53,462	53,462	54,495
100-5611-135	LONGEVITY	2,312	1,531	311	311	1,268	1,268	-
	TOTAL	78,839	78,632	52,725	52,725	54,730	54,730	54,495
PERSONNEL BENEFITS								
100-5611-192	RETIREMENT	5,319	5,265	1,448	1,448	3,556	3,556	3,542
100-5611-193	FICA	6,028	5,789	1,641	1,641	4,185	4,185	4,169
100-5611-194	HEALTH INSURANCE	16,028	15,995	12,566	12,566	13,138	11,994	8,034
100-5611-195	DENTAL INSURANCE	2,322	2,316	1,134	1,134	1,689	1,689	1,639
100-5611-199	EMPLOYEE HEALTH CONTRIB.(1%)	-	-	-	-	-	-	-
	TOTAL	29,697	29,364	16,789	16,789	22,568	21,424	17,384
OPERATING EXPENSES								
100-5611-220	SUPPLIES & MATERIALS	12,375	4,071	12,375	12,375	12,375	12,375	12,375
100-5611-310	OUTSIDE SERVICES	71,500	64,629	71,500	71,500	86,500	71,500	71,500
100-5611-320	OUTSIDE PRUNING SERVICES	95,000	95,000	95,000	95,000	125,000	125,000	125,000
100-5611-490	OTHER OPERATING EXPENSES	7,727	6,957	7,727	7,727	7,727	7,727	7,727
	TOTAL	186,602	170,657	186,602	186,602	231,602	216,602	216,602
TOTAL FORESTRY		295,138	278,653	256,116	256,116	308,900	292,756	288,481



2022 City of Middleton Budget

OTHER GENERAL FUND OPERATING BUDGETS

	2020		2021		2022		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
LEGAL COUNSEL							
OPERATING EXPENSES							
100-5130-990 CITY ATTORNEY	226,000	296,885	231,000	231,000	235,620	235,620	235,620
100-5131-990 LEGAL COUNSEL - PERSONNEL	5,000	-	10,000	10,000	10,000	10,000	10,000
100-5131-991 LEGAL COUNSEL - STORMWATER	1,000	-	-	-	-	-	-
TOTAL	232,000	299,860	241,000	241,000	245,620	245,620	245,620
TOTAL LEGAL COUNSEL	232,000	299,860	241,000	241,000	245,620	245,620	245,620
GENERAL PERSONNEL BENEFITS							
OPERATING EXPENSES							
100-5190-991 INCOME CONTINUATION INSURANCE	-	-	-	-	-	-	-
100-5190-992 VISION CARE	-	(535)	-	300	-	-	-
100-5196-990 GROUP LIFE INSURANCE	25,000	21,570	25,000	23,000	25,000	25,000	25,000
TOTAL	25,000	20,648	25,000	23,300	25,000	25,000	25,000
TOTAL GENERAL PERSONNEL BENEFITS	25,000	20,648	25,000	23,300	25,000	25,000	25,000
RISK MANAGEMENT							
OPERATING EXPENSES							
100-5194-990 PROPERTY & LIABILITY INSURANCE	355,000	355,000	340,000	340,000	340,000	300,000	300,000
TOTAL	355,000	355,000	340,000	340,000	340,000	300,000	300,000
TOTAL RISK MANAGEMENT	355,000	355,000	340,000	340,000	340,000	300,000	300,000
NON-DEPARTMENTAL							
OPERATING EXPENSES							
100-5810-220 SUPPLIES & MATERIALS	-	2,641	-	-	-	-	-
100-5810-260 GENERAL ADVERTISING & PRINTING	-	8	-	-	-	-	-
100-5810-422 FUEL	-	581	-	50	-	-	-
100-5810-501 FLOOD EXPENSES DPW - SERVICES	-	4,500	-	-	-	-	-
100-5810-503 FLOOD EXPENSES PL- SERVICES	-	4,933	-	-	-	-	-
100-5810-890 MANUFACTURING ASSMT FEE	9,000	8,902	9,000	-	9,000	9,000	9,000
100-5810-990 MISC. EXPENSES	156,401	158,430	52,521	52,521	53,171	53,171	53,171
100-5810-992 BANK FEES	6,000	5,075	6,000	6,000	6,000	6,000	6,000
100-5810-998 SICK ACCRUAL ACTIVITY	210,000	-	210,000	210,000	250,000	250,000	250,000
TOTAL	381,401	185,069	277,521	268,571	318,171	318,171	318,171
TOTAL NON-DEPARTMENTAL	381,401	185,069	277,521	268,571	318,171	318,171	318,171
MISCELLANEOUS EXPENSES							
OPERATING EXPENSES							
100-5191-990 TAX WRITE OFFS	10,080	763	10,080	30,000	10,080	10,080	11,461
100-5246-990 WEIGHTS & MEASURES	4,400	4,400	4,400	4,400	4,400	4,400	4,400
TOTAL	14,480	5,163	14,480	34,400	14,480	14,480	15,861
TOTAL MISCELLANEOUS EXPENSES	14,480	5,163	14,480	34,400	14,480	14,480	15,861
TOTAL OTHER OPERATING BUDGETS	1,007,881	865,740	898,001	907,271	943,271	903,271	904,652



2022 City of Middleton Budget

TRANSFERS AND CONTINGENCY	2020		2021		2022		
	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	1,362,943	1,362,943	1,362,943	1,362,943	1,381,416	1,381,416	1,381,416
100-5923-993 TRANS TO YOUTH CTR FD 214	98,240	98,240	94,521	94,521	103,444	98,868	98,868
100-5923-996 TRANS TO FD 412 PW CAPITAL	-	-	-	-	-	-	-
100-5923-997 TRANS TO FD 416 OTHER CAPITAL	-	-	500,000	-	-	-	-
TOTAL	1,461,183	1,461,183	1,957,464	1,457,464	1,484,860	1,480,284	1,480,284
TOTAL TRANSFERS	1,461,183	1,461,183	1,957,464	1,457,464	1,484,860	1,480,284	1,480,284
CONTINGENCY							
OPERATING EXPENSES							
100-7050-997 EMERGENCY CONTINGENCY	277,502	-	500,000	-	500,000	500,000	500,000
100-7050-998 PERSONNEL CONTINGENCY	38,846	-	1,652	1,652	75,000	120,000	5,381
100-7050-999 RESERVE FOR CONTINGENCIES	100,000	-	50,000	50,000	100,000	50,000	138,775
TOTAL	416,348	-	551,652	51,652	675,000	670,000	644,156
TOTAL CONTINGENCY	416,348	-	551,652	51,652	675,000	670,000	644,156
TOTAL TRANSFERS AND CONTINGENCY	1,877,531	1,461,183	2,509,116	1,509,116	2,159,860	2,150,284	2,124,440



2022 City of Middleton Budget

TOURISM REVENUES		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TAXES								
201-4121-00	ROOM TAX	1,575,000	406,169	943,386	781,992	1,112,354	1,112,354	1,112,354
	TOTAL	1,575,000	406,169	943,386	781,992	1,112,354	1,112,354	1,112,354
TOTAL TOURISM REVENUES		1,575,000	583,435	943,386	781,992	1,112,354	1,112,354	1,112,354



2022 City of Middleton Budget

TOURISM EXPENDITURES

	2020		2021		2022		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
TOURISM ADMINISTRATION							
WAGES							
201-5545-110 SALARIES-FULL-TIME	173,431	183,595	187,537	187,537	192,028	194,494	194,784
201-5545-135 LONGEVITY	726	726	741	741	1,913	1,913	-
TOTAL	174,157	184,321	188,278	188,278	193,941	196,407	194,784
PERSONNEL BENEFITS							
201-5545-190 FRINGE BENEFITS	-	-	-	-	-	-	-
201-5545-192 RETIREMENT	11,756	12,340	12,692	12,692	12,102	12,102	12,661
201-5545-193 FICA	13,323	13,802	14,383	14,383	14,797	14,797	14,901
201-5545-194 HEALTH INSURANCE	38,607	29,051	30,441	30,441	31,815	29,218	29,218
201-5545-195 DENTAL INSURANCE	5,233	3,491	3,396	3,396	3,396	3,396	3,293
TOTAL	68,919	58,685	60,912	60,912	62,110	59,513	60,073
OPERATING EXPENSES							
201-5545-205 MEALS	1,600	781	800	350	1,600	1,600	1,600
201-5545-220 SUPPLIES & MATERIALS	2,000	2,095	1,000	400	2,000	2,000	2,000
201-5545-250 POSTAGE	2,100	825	1,000	950	2,100	2,100	2,100
201-5545-260 PRINTING	4,000	868	500	200	3,000	3,000	3,000
201-5545-270 WEB SITE	8,000	8,000	8,000	8,000	77,000	77,000	77,000
201-5545-280 COMMUNICATION	5,000	3,028	3,500	1,900	1,500	1,500	1,500
201-5545-340 BUILDINGS & GROUNDS MAINT	7,500	6,810	6,500	6,200	6,500	6,500	6,500
201-5545-440 TRAINING	13,500	7,479	7,000	7,372	12,000	12,000	12,000
201-5545-441 TRAVEL	25,000	2,918	5,000	1,000	16,500	16,500	16,500
201-5545-445 MILEAGE	200	-	100	70	100	100	100
201-5545-460 INSURANCE	2,300	2,300	2,500	2,500	2,600	2,600	2,600
201-5545-470 UTILITIES	3,500	2,505	2,800	2,700	10,500	10,500	10,500
201-5545-480 RESEARCH	13,700	3,000	7,500	5,200	7,500	7,500	7,500
201-5545-481 SOFTWARE	17,500	6,397	6,400	6,222	6,400	6,400	6,400
201-5545-482 BRAND REFRESH	-	-	61,000	61,000	20,000	20,000	20,000
201-5545-490 OTHER EXPENSES	-	5,505	3,000	5,000	2,000	2,000	2,000
TOTAL	105,900	52,511	116,600	109,064	171,300	171,300	171,300
TOTAL TOURISM ADMINISTRATION	348,976	295,517	365,790	358,254	427,351	427,220	426,157
MOBILE VISITORS CENTER							
OPERATING EXPENSES							
201-5543-420 MOTOR FUEL & LUBE	500	165	500	300	500	500	500
201-5543-460 INSURANCE	2,200	-	-	-	-	-	-
201-5543-490 OTHER EXPENSES	100	-	100	100	100	100	100
TOTAL	2,800	165	600	400	600	600	600
TOTAL MOBILE VISITORS CENTER	2,800	165	600	400	600	600	600



2022 City of Middleton Budget

TOURISM EXPENDITURES

	2020		2021		2022		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	OTHER TOURISM EXPENDITURES						
OPERATING EXPENSES							
201-5531-990 TOURISM GRANTS	30,000	10,000	15,000	15,000	25,000	25,000	25,000
201-5531-991 MASC (SPORTS COMMISSION) GRANTS	40,000	5,000	30,000	30,000	40,000	40,000	40,000
201-5531-993 TRADE SHOW GRANTS	79,130	32,480	60,500	18,436	67,700	67,700	67,700
201-5531-995 DESTINATION PARTNERSHIP	88,500	23,000	15,000	15,000	105,000	25,000	25,000
201-5538-980 CITY BRANDING	12,500	-	12,500	12,500	-	-	-
201-5538-990 STREET BANNERS	2,000	-	2,000	-	24,000	24,000	24,000
201-5539-260 ADVERTISING	302,500	159,227	290,000	200,000	281,000	281,000	281,000
201-5539-265 BROCHURE EXPENSES	30,000	25,214	30,000	30,000	25,000	25,000	25,000
201-5540-490 OTHER EXPENSES	50,000	-	-	-	-	-	-
201-5540-990 PROMOTIONS	12,000	1,685	3,000	-	12,000	12,000	12,000
201-5541-990 DESTINATION MADISON PAYMENTS	238,000	69,049	160,375	124,884	189,100	189,100	189,100
201-5542-990 MARKETING EXPENSE - PILCH	20,000	27,000	27,000	27,000	27,000	27,000	-
201-5544-350 BUILDING MAINT. PROJECTS	48,000	24,800	48,000	48,000	20,000	20,000	20,000
201-5550-990 PUBLIC RELATIONS	35,000	6,620	18,400	12,120	10,150	10,150	10,150
201-5552-490 OTHER (TROLLEY EXPENSES)	151,269	1,650	154,294	25,892	97,630	97,630	97,630
201-5554-990 RESERVE FOR CONTINGENCY	20,000	-	20,000	-	20,000	20,000	20,000
201-5554-998 PERSONNEL CONTINGENCY	-	-	-	-	-	-	-
TOTAL	1,158,899	385,724	886,069	558,832	943,580	863,580	836,580
TOTAL OTHER TOURISM EXPENDITURES	1,158,899	385,724	886,069	558,832	943,580	863,580	836,580
TOTAL TOURISM EXPENDITURES	1,510,675	681,406	1,252,459	917,486	1,371,531	1,291,400	1,263,337



2022 City of Middleton Budget

LIBRARY REVENUE

	2020		2021			2022			
	BUDGET	ACTUAL	BUDGET	YTD 6-30-21	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
INTERGOVERNMENTAL REVENUE									
212-4342-00	CROSS COUNTY BORDER REIMB.	13,654	13,649	14,910	14,908	14,908	3,160	3,160	3,160
212-4343-00	CO. AID FIXED COST-FACL. REIM	-	-	-	-	-	-	-	-
212-4344-00	CO. AID FIXED COST-OPER. REIM	899,124	901,897	944,171	944,171	944,171	944,171	944,171	944,171
	TOTAL	912,778	915,546	959,081	959,079	959,079	947,331	947,331	947,331
PUBLIC CHARGES FOR SERVICES									
212-4611-00	COPIES AND FAX	24,000	4,919	24,000	-	2,800	24,000	24,000	24,000
	TOTAL	24,000	4,919	24,000	-	2,800	24,000	24,000	24,000
MISCELLANEOUS REVENUES									
212-4810-00	INTEREST ON INVESTMENTS	-	4,549	-	-	4,500	-	-	-
212-4811-00	TRANSFER IN - GEN. FUND	1,362,943	1,362,943	1,362,943	1,362,943	1,362,943	1,381,416	1,381,416	1,381,416
212-4811-03	CREDIT CARD REBATE PROGRAM	6,000	4,288	6,000	-	6,000	6,000	6,000	6,000
212-4820-00	SALES TAX REMIT DISCOUNT	-	4	-	-	-	-	-	-
212-4880-00	MISC. REVENUE	41,507	41,507	-	-	-	-	-	-
	TOTAL	1,410,450	1,413,290	1,368,943	1,362,943	1,373,443	1,387,416	1,387,416	1,387,416
TOTAL LIBRARY REVENUE		2,347,228	2,333,755	2,352,024	2,322,022	2,335,322	2,358,747	2,358,747	2,358,747



2022 City of Middleton Budget

LIBRARY OPERATIONS

		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
212-5511-110	SALARIES-FULL-TIME	820,199	805,857	874,267	824,267	916,495	916,495	951,685
212-5511-111	PART-TIME PERM.	250,361	265,929	187,637	227,637	154,547	154,547	157,595
212-5511-112	PART-TIME-NON-PERM.	171,444	134,091	201,667	201,667	149,827	149,827	155,802
212-5511-117	OVERTIME	-	-	-	-	-	-	-
212-5511-135	LONGEVITY	21,095	20,669	26,286	26,286	26,853	26,853	5,007
	TOTAL	1,263,099	1,226,545	1,289,857	1,279,857	1,247,722	1,247,722	1,270,089
PERSONNEL BENEFITS								
212-5511-145	UNEMPLOYMENT PAYMENT	-	-	-	-	-	-	-
212-5511-192	RETIREMENT	61,222	68,624	63,117	63,117	71,476	71,476	72,429
212-5511-193	FICA	96,111	92,183	98,258	98,258	95,584	95,584	97,162
212-5511-194	HEALTH INSURANCE	170,456	138,078	144,657	144,657	168,732	154,844	141,694
212-5511-195	DENTAL INSURANCE	20,311	16,216	15,771	15,771	15,771	15,771	15,297
	TOTAL	348,100	315,101	321,803	321,803	351,563	337,675	326,582
OPERATING EXPENSES								
212-5511-210	OFFICE SUPPLIES	38,135	23,591	26,020	26,020	26,020	26,020	26,020
212-5511-230	BOOKS	154,306	126,250	154,306	154,306	154,306	154,306	154,306
212-5511-232	PERIODICALS	16,750	14,826	16,300	16,383	15,577	15,577	15,577
212-5511-233	AUDIO	76,200	45,672	76,200	58,700	76,200	76,200	76,200
212-5511-250	POSTAGE	-	449	-	20	-	-	-
212-5511-260	ADVERTISING & PRINTING	2,000	2,500	2,000	2,000	2,000	2,000	2,000
212-5511-270	TELEPHONE	11,593	11,483	11,593	11,593	11,593	11,593	11,593
212-5511-280	COMMUNICATIONS	1,200	700	1,200	1,200	-	-	-
212-5511-310	LINK SERVICES	84,485	85,868	85,000	85,190	87,103	87,103	87,103
212-5511-315	OUTSIDE SERVICES	-	-	35,007	35,007	35,007	35,007	35,007
212-5511-330	ELECTRONIC RESOURCES	49,324	47,130	42,245	40,245	38,125	38,125	38,125
212-5511-340	BUILDINGS & GKROUNDS MAINT	78,937	61,141	28,982	28,982	28,982	28,982	28,982
212-5511-410	EQUIPMENT MAINTENANCE	67,955	59,072	45,324	45,324	45,324	45,324	45,324
212-5511-420	COPIER LEASE/MAINTENANCE	20,266	26,105	22,766	22,766	22,766	22,766	22,766
212-5511-440	TRAINING & DEVELOPMENT	10,000	6,596	10,000	8,000	10,000	10,000	10,000
212-5511-450	MILEAGE	2,820	346	2,820	1,020	2,820	2,820	2,820
212-5511-460	INSURANCE	24,500	24,500	25,600	25,600	25,600	25,600	25,600
212-5511-470	UTILITIES	46,558	44,375	57,227	57,227	57,227	57,227	57,227
212-5511-490	PROGRAMMING	10,000	3,353	10,000	3,000	10,000	10,000	10,000
212-5511-800	CAPITAL OUTLAY	23,000	-	23,000	23,000	-	-	-
212-7050-999	RESERVE FOR CONTINGENCY	18,000	-	18,000	18,000	-	-	-
212-5511-998	PERSONNEL CONTINGENCY	18,000	-	42,818	-	-	20,000	8,726
212-5511-999	CONTINGENCY	-	-	-	-	-	-	-
	TOTAL	736,029	606,957	736,408	663,583	648,650	668,650	657,376
TOTAL LIBRARY OPERATIONS		2,347,228	2,148,603	2,348,068	2,265,243	2,247,935	2,254,047	2,254,047



Library Trust & Special Activities (Fund 204)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Approved</u>	<u>2021</u> <u>Projected</u>	<u>2022</u> <u>Approved</u>
<u>REVENUES</u>				
Reimbursements	6,928	25,000	7,500	25,000
Library Endowment General	13,580	-	-	-
Library Endowment Large Print	1,386	-	-	-
Library Gifts	1,715	-	8,500	-
Next Chapter Donations	81,034	-	18,500	-
Katie's Kids Donatinos	4,970	-	4,000	-
Miscellaneous	-	-	-	-
Total Revenues	\$ 109,613	\$ 25,000	\$ 38,500	\$ 25,000
<u>EXPENDITURES</u>				
Reimbursements	1,160	-	6,000	25,000
Library Endowment General	3,116	-	-	50,000
Library Endowment Large Print	412	-	-	10,000
Library Gifts Expenditures	1,554	-	7,500	10,000
Katie's Kids Expenditures	-	-	-	5,000
Next Chapter Project	142,615	150,000	150,000	-
Miscellaneous	-	-	-	50,000
Total Expenditures	\$ 148,857	\$ 150,000	\$ 163,500	\$ 150,000
<u>NON OPERATING REVENUES</u>				
Transfers In	23,000	-	-	-
Investment Income	674	-	-	-
Total Non-Operating Revenues	\$ 23,674	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ (15,570)	\$ (125,000)	\$ (125,000)	\$ (125,000)
NET POSITION				
Beginning Net Position	\$ 479,703	\$ 464,133	\$ 464,133	\$ 339,133
Ending Net Position	464,133	339,133	339,133	214,133
NET POSITION - END OF YEAR	\$ 464,133	\$ 339,133	\$ 339,133	\$ 214,133



Subdivider Fund (Fund 206)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Approved</u>	<u>2021</u> <u>Projected</u>	<u>2022</u> <u>Approved</u>
REVENUES				
Stormwater Fee-in-Lieu	153,151	50,000	6,500	50,000
City GIS Fees	269	-	3,500	-
Miscellaneous	-	-	-	-
Total Revenues	\$ 153,420	\$ 50,000	\$ 10,000	\$ 50,000
EXPENDITURES				
Stormwater Expenditures	2,450	50,000	6,500	50,000
GIS Expenditures	-	-	3,500	-
Miscellaneous	-	-	-	-
Total Expenditures	\$ 2,450	\$ 50,000	\$ 10,000	\$ 50,000
NON OPERATING REVENUES				
Transfers In	-	-	-	-
Investment Income	-	-	-	-
Total Capital Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 150,970	\$ -	\$ -	\$ -
NET POSITION				
Beginning Net Position	\$ 999,051	\$ 1,150,021	\$ 1,150,021	\$ 1,150,021
Ending Net Position	1,150,021	1,150,021	1,150,021	1,150,021
NET POSITION - END OF YEAR	\$ 1,150,021	\$ 1,150,021	\$ 1,150,021	\$ 1,150,021



Police Special Activities (Fund 208)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Approved</u>	<u>2021</u> <u>Projected</u>	<u>2022</u> <u>Approved</u>
<u>REVENUES</u>				
Bullet Proof Vests	1,328	5,000	7,000	-
Evidentiary Money Revenue	-	-	-	-
Police Department Donations	2,550	-	-	-
Canine Donations	39,454	-	7,000	5,000
Miscellaneous	8	-	-	-
Total Revenues	\$ 43,340	\$ 5,000	\$ 14,000	\$ 5,000
<u>EXPENDITURES</u>				
Bullet Proof Vests	-	5,000	-	-
Canine Supplies	3,665	-	1,500	5,000
Capital Outlay	2,910	-	10,500	-
Miscellaneous	1,402	-	2,000	-
Total Expenditures	\$ 7,977	\$ 5,000	\$ 14,000	\$ 5,000
<u>NON OPERATING REVENUES</u>				
Transfers In	-	-	-	-
Investment Income	-	-	-	-
Total Capital Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 35,363	\$ -	\$ -	\$ -
NET POSITION				
Beginning Net Position	\$ 1,762	\$ 37,125	\$ 37,125	\$ 37,125
Ending Net Position	37,125	37,125	37,125	37,125
NET POSITION - END OF YEAR	\$ 37,125	\$ 37,125	\$ 37,125	\$ 37,125



EMS Special Activities (Fund 209)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Approved</u>	<u>2021</u> <u>Projected</u>	<u>2022</u> <u>Approved</u>
<u>REVENUES</u>				
WI EMS Funding Assistance Pgm.	-	20,000	6,700	20,000
Miscellaneous	6,170	-	-	-
Total Revenues	\$ 6,170	\$ 20,000	\$ 6,700	\$ 20,000
<u>EXPENDITURES</u>				
EMS FAP Expenditures	-	20,000	-	20,000
Miscellaneous	2,673	-	6,700	-
Total Expenditures	\$ 2,673	\$ 20,000	\$ 6,700	\$ 20,000
<u>NON OPERATING REVENUES</u>				
Transfers In	-	-	-	-
Investment Income	-	-	-	-
Total Capital Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 3,497	\$ -	\$ -	\$ -
NET POSITION				
Beginning Net Position	\$ 20,135	\$ 23,632	\$ 23,632	\$ 23,632
Ending Net Position	23,632	23,632	23,632	23,632
NET POSITION - END OF YEAR	\$ 23,632	\$ 23,632	\$ 23,632	\$ 23,632



Public Lands Special Activities (Fund 210)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Approved</u>	<u>2021</u> <u>Projected</u>	<u>2022</u> <u>Approved</u>
REVENUES				
Grants	-	-	-	-
Parland Fees-in-Lieu	1,210,800	100,000	300,000	100,000
Street Tree Fees-in-Lieu	15,850	-	-	-
Insurance Recoveries	-	-	-	-
Dog Park Donations	17,799	-	12,000	-
Arbor Day Donations	-	-	-	-
Memorial Donations	4,222	-	650	-
Ski Trail Donations	-	-	-	-
Park Development Revenue	519,050	200,000	125,000	200,000
Public Art Donations	-	-	-	-
Scholarship Donations	231	-	350	-
Flood Damage Donations	-	-	-	-
Gazebo Donations	2,500	-	-	-
Miscellaneous	1,056	-	120	-
Total Revenues	\$ 1,771,508	\$ 300,000	\$ 438,120	\$ 300,000
EXPENDITURES				
Dog Park Supplies & Materials	2,640	-	1,320	-
Public Arts Expenditures	-	-	-	-
Memorial Expenditures	-	-	-	-
NRPA Expenditures	-	-	-	-
MAPLES Expenditures	-	-	-	-
Lakeview Park	1,385,267	100,000	30,000	-
Park Development Improvements	80,133	200,000	300,000	325,000
Lucille Taylor Park Expenditures	4,308	-	-	-
Bike Park Improvements	-	-	-	-
PBC Masterplan	1,940	-	-	-
PBC Trails & Bridges	34,133	-	106,800	-
Miscellaneous	956	-	-	-
Total Expenditures	\$ 1,509,377	\$ 300,000	\$ 438,120	\$ 325,000
NON OPERATING REVENUES				
Transfers In	-	-	-	-
Investment Income	-	-	-	-
Total Capital Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 262,131	\$ -	\$ -	\$ (25,000)
NET POSITION				
Beginning Net Position	\$ 1,596,139	\$ 1,858,269	\$ 1,858,269	\$ 1,858,269
Ending Net Position	1,858,269	1,858,269	1,858,269	1,833,269
NET POSITION - END OF YEAR	\$ 1,858,269	\$ 1,858,269	\$ 1,858,269	\$ 1,833,269



Senior Center Special Activities (Fund 211)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Approved</u>	<u>2021</u> <u>Projected</u>	<u>2022</u> <u>Approved</u>
<u>REVENUES</u>				
Endowment Earnings	4,547	5,000	-	5,000
Senior Center Donations	6,897	-	15,000	-
Dane County Nutrition Revenue	17,736	20,000	20,000	20,000
Total Revenues	\$ 29,180	\$ 25,000	\$ 35,000	\$ 25,000
<u>EXPENDITURES</u>				
Payment to Dane County	17,531	20,000	25,000	20,000
Gift Expenditures	3,386	-	5,000	-
Supplies & Materials	2,348	5,000	5,000	5,000
Total Expenditures	\$ 23,265	\$ 25,000	\$ 35,000	\$ 25,000
<u>NON OPERATING REVENUES</u>				
Transfers In	-	-	-	-
Investment Income	-	-	-	-
Total Capital Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 5,915	\$ -	\$ -	\$ -
NET POSITION				
Beginning Net Position	\$ 166,668	\$ 172,583	\$ 172,583	\$ 172,583
Ending Net Position	172,583	172,583	172,583	172,583
NET POSITION - END OF YEAR	\$ 172,583	\$ 172,583	\$ 172,583	\$ 172,583



2022 City of Middleton Budget

YOUTH CENTER REVENUE

		2020		2021		2022		
		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	9,311	9,590	9,590	9,590	9,590	9,590	9,590
214-4500-04	UNITED WAY CONTRIBUTION	-	-	-	-	-	-	12,500
	TOTAL	27,811	28,090	28,090	28,090	28,090	28,090	40,590
DONATIONS								
214-4700-01	GENERAL DONATIONS TO YC	8,000	9,076	8,000	5,000	8,000	8,000	8,000
214-4700-03	PASS PROGRAM DONATIONS	4,750	4,750	4,750	4,750	4,750	4,750	4,750
214-4700-04	MISC DONATIONS	-	400	-	-	-	-	-
	TOTAL	12,750	14,226	12,750	9,750	12,750	12,750	12,750
MISCELLANEOUS REVENUES								
214-4800-01	TRANSFER IN FR GEN. FUND	98,240	98,240	94,521	94,521	103,444	98,868	98,868
214-4800-02	TRANSFER IN ARPA FUND	-	-	-	94,521	-	-	20,000
	TOTAL	98,240	98,240	94,521	189,042	103,444	98,868	118,868
TOTAL YOUTH CENTER REVENUE		138,801	140,556	135,361	226,882	144,284	139,708	172,208



2022 City of Middleton Budget

YOUTH CENTER OPERATIONS

		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
WAGES								
214-5100-110	SALARIES-FULL-TIME	70,405	71,284	73,475	73,475	75,744	75,744	78,765
214-5100-120	LTE WAGES	7,350	422	7,350	2,000	7,350	7,350	35,740
214-5100-135	LONGEVITY	1,138	702	1,162	1,162	1,515	1,515	-
	TOTAL	78,893	72,409	81,987	76,637	84,609	84,609	114,505
PERSONNEL BENEFITS								
214-5100-192	RETIREMENT	4,828	7,018	5,038	6,759	5,020	5,020	6,965
214-5100-193	FICA	6,034	5,178	6,271	4,903	6,470	6,470	8,760
214-5100-194	HEALTH INSURANCE	22,579	22,849	23,598	23,598	21,985	20,177	20,177
214-5100-195	DENTAL INSURANCE	1,768	1,763	1,715	1,715	1,501	1,501	1,455
	TOTAL	35,209	36,808	36,622	36,975	34,976	33,168	37,357
OPERATING EXPENSES								
214-5100-220	SUPPLIES & MATERIALS	4,375	2,535	4,375	4,375	5,323	5,323	5,323
214-5100-221	FUNDRAISING MATERIALS	300	122	300	300	300	300	300
214-5100-280	COMMUNICATION	480	642	480	924	924	924	924
214-5100-310	TRIPS	1,500	48	1,500	1,500	1,500	1,500	1,500
214-5100-440	TRAINING & DEVELOPMENT	200	121	200	200	200	200	200
214-5100-480	NUTRITIONAL SUPPLIES & MATS	8,344	4,105	8,344	2,500	6,952	6,952	6,952
214-5301-996	CASH MATCH	9,500	4,864	9,500	9,500	9,500	9,500	9,500
214-5301-998	PERSONNEL CONTINGENCY	-	-	-	-	-	2,500	822
	TOTAL	24,699	12,437	24,699	19,299	24,699	27,199	25,521
TOTAL YOUTH CENTER OPERATIONS		138,801	121,654	143,308	132,911	144,284	144,976	177,383



Economic Development Grant Fund (Fund 200)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Approved</u>	<u>2021</u> <u>Projected</u>	<u>2022</u> <u>Approved</u>
<u>REVENUES</u>				
Grants	-	-	-	-
Investment Income	2,185	-	-	-
Total Revenues	\$ 2,185	\$ -	\$ -	\$ -
<u>EXPENDITURES</u>				
MERL Program	300,000	-	-	-
Other Economic Development	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	\$ 300,000	\$ -	\$ -	\$ -
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers In	-	-	-	-
Transfer Out	(300,000)	-	-	-
Long Term Debt Issued	300,000	-	-	-
Investment Income	-	-	-	-
Total Capital Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ (297,815)	\$ -	\$ -	\$ -
NET POSITION				
Beginning Net Position	\$ 314,565	\$ 16,750	\$ 16,750	\$ 16,750
Ending Net Position	16,750	16,750	16,750	16,750
NET POSITION - END OF YEAR	\$ 16,750	\$ 16,750	\$ 16,750	\$ 16,750



Impact Fee Funds (Fund 200)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Approved</u>	<u>2021</u> <u>Projected</u>	<u>2022</u> <u>Approved</u>
REVENUES				
Fire Impact Fee	117,911	30,000	30,000	30,000
EMS Impact Fee	130,672	30,000	30,000	30,000
Police Impact Fee	372,833	75,000	45,000	-
Investment and Interest Income	12,889	5,000	5,000	2,500
Total Revenues	\$ 634,305	\$ 140,000	\$ 110,000	\$ 62,500
EXPENDITURES				
Administrative Expenses	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfer to Debt Service (Fire/EMS)	(55,000)	(50,000)	(50,000)	(65,000)
Transfer to Debt Service (Police)	(90,000)	(100,000)	(100,000)	(150,000)
Other Transfers In (Out)	-	-	-	-
Total Other Sources (Uses)	(145,000)	(150,000)	(150,000)	(215,000)
NET CHANGE IN FUND BALANCE	489,305	(10,000)	(40,000)	(152,500)
FUND BALANCE				
Fire & EMS Impact Fees				
Beginning Fund Balance	\$ 260,351	\$ 460,379	\$ 460,379	\$ 473,712
Ending Fund Balance	460,379	473,712	473,712	470,379
Police Impact Fees				
Beginning Fund Balance	\$ 635,828	\$ 925,105	\$ 925,105	\$ 871,772
Ending Fund Balance	925,105	901,772	871,772	722,605
NET AVAILABLE FUND BALANCE	\$ 1,385,484	\$ 1,375,484	\$ 1,345,484	\$ 1,192,984



American Rescue Plan Funds (Fund 215)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Approved</u>	<u>2021</u> <u>Projected</u>	<u>2022</u> <u>Approved</u>
<u>REVENUES</u>				
Federal Grants	-	-	7,500	808,430
Miscellaneous Revenue	-	-	-	-
Total Revenues	\$ -	\$ -	\$ 7,500	\$ 808,430
<u>EXPENDITURES</u>				
Personnel Expenditures	-	-	3,500	100,930
Operating Expenditures	-	-	4,000	202,500
Capital Expenditures	-	-	-	505,000
Total Expenditures	\$ -	\$ -	\$ 7,500	\$ 808,430
<u>NON OPERATING REVENUES</u>				
Transfers In (Out)	-	-	-	-
Investment Income	-	-	-	-
Total Non-Operating	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION				
	\$ -	\$ -	\$ -	\$ -
NET POSITION				
Beginning Net Position	\$ -	\$ -	\$ -	\$ -
Ending Net Position	-	-	-	-
NET POSITION - END OF YEAR				
	\$ -	\$ -	\$ -	\$ -

City of Middleton - American Rescue Plan Act Funds
 Council Approved Projects for 2022 & Future Year Projections 11/16/2021

Item #	Project	Risk Level	ARPA Category	Approved		Projected		TOTAL
				2021	2022	2023	2024	
1	Support MOM Housing Stability & Food Security Programs	Low Risk	2.1 / 2.2	-	20,000	20,000	20,000	60,000
2	Housing Assistance for Seniors (Moving Costs & Deposits)	Low Risk	2.2	-	10,000	10,000	10,000	30,000
4	Mental Health First Aid Training	Low Risk	1.1	-	12,000	-	-	12,000
6	Youth Summer Camp Program	Low Risk	3.6	3,500	5,000	5,000	5,000	18,500
7	Energy Efficiency/Solar in NOAH	Low Risk	2.3	-	150,000	150,000	150,000	450,000
11	Misty Valley Stormwater Improvements	Low Risk	5.6	-	45,000	400,000		445,000
12	Hidden Oaks Stormwater Improvements	Low Risk	5.6	-	45,000	300,000		345,000
15	Solar Array on Well #6	Low Risk	5.7	-	60,000	-	-	60,000
16	Solar Array on Well #8	Low Risk	5.7	-	180,000	-	-	180,000
19	Council Chambers Meeting Room Technology	Low Risk	1.7	-	25,000	-	-	25,000
22	Middleton Aquatic Center Improvements	Low Risk	3.9	-	150,000	150,000	-	300,000
23	Risk Evaluation & Single Audits	Low Risk	7.1	4,000	10,500	10,500	10,500	35,500
24	Youth Center PT Position Summary	Low Risk	3.6	-	20,000	20,000	-	40,000
25	Placeholder Public Safety Compensation	Low Risk	4.1	-	75,930	-	-	75,930
TOTAL				7,500	808,430	1,065,500	195,500	2,076,930

Available ARPA Funds	2,096,930
Unallocated Amount	20,000

**Risk Management Fund (Fund 710)**

	2020 Actual	2021 Budget	2021 Projected	2022 Requested	2022 Recommended	2022 Approved
REVENUES						
Insurance Cost Allocations						
General Fund	\$ 355,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 300,000	\$ 300,000
Library Fund	24,500	25,600	25,600	25,600	25,600	25,600
Tourism Fund	2,300	2,500	2,500	2,600	2,600	2,600
Water Utility	40,200	42,600	42,600	43,150	43,150	43,150
Sewer Utility	12,200	12,200	12,200	12,200	12,200	12,200
Golf Course	34,100	35,500	35,500	35,500	35,500	35,500
Airport	1,800	1,900	1,900	2,000	2,000	2,000
Other Revenues & Sources						
Insurance Dividends	49,411	11,886	11,686	14,035	14,035	14,035
Insurance Recoveries	19,363	-	20,000	-	-	-
Interest on Investments	4,296	-	-	1,000	1,000	1,000
Total Revenues	\$ 543,170	\$ 472,186	\$ 491,986	\$ 476,085	\$ 436,085	\$ 436,085
EXPENDITURES						
Insurance Coverage						
Liability Insurance	67,110	68,452	68,059	69,420	65,949	65,949
Excess Liability Insurance	3,569	4,283	5,336	7,000	700	700
Employment Practices Liability	6,344	7,296	6,983	8,000	8,000	8,000
Cyber Liability	-	-	-	-	-	-
Pollution Liability	2,499	2,999	3,375	3,800	3,800	3,800
Crime Policy	868	955	720	1,044	1,044	1,044
Volunteer Accident Policy	1,032	1,084	812	850	850	850
Workers Compensation	219,630	230,888	209,293	210,269	210,269	210,269
Auto Physical Damage	21,136	23,081	21,136	25,492	25,492	25,492
Equipment Breakdown	3,569	4,122	4,171	4,700	4,700	4,700
Property Insurance	111,440	117,000	115,872	121,666	115,434	115,434
Subtotal: Insurance Coverage	437,197	460,160	435,757	452,241	436,238	436,238
Claims Costs						
Liability Claims	7,920	25,000	10,000	20,000	20,000	20,000
Property Claims	-	5,000	15,000	5,000	5,000	5,000
Auto Physical Damage Claims	8,470	20,000	10,000	10,000	10,000	10,000
Other Claim Costs	777	2,000	1,000	2,500	2,500	2,500
Subtotal: Claims Costs	17,167	52,000	36,000	37,500	37,500	37,500
Total Expenditures	\$ 454,364	\$ 512,160	\$ 471,757	\$ 489,741	\$ 473,738	\$ 473,738
CHANGE IN NET POSITION	\$ 88,806	\$ (39,974)	\$ 20,229	\$ (13,656)	\$ (37,653)	\$ (37,653)
NET POSITION						
Beginning Net Position	\$ 287,934	\$ 376,740	\$ 376,740	\$ 396,969	\$ 396,969	\$ 396,969
Ending Net Position	376,740	336,766	396,969	383,313	359,316	359,316



2022 City of Middleton Budget

CDA REVENUES

	2020		2021		2022		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	MISCELLANEOUS REVENUES						
203-4811-00 INTEREST ON INVESTMENTS	5,000	8,255	1,000	1,000	1,000	1,000	1,000
203-4812-00 TRANSFER IN	70,000	70,000	70,000	70,000	70,000	70,000	70,000
203-4820-00 RENT - JONES	10,300	11,311	11,557	11,557	11,788	11,788	11,788
203-4820-04 RENT MIDDLETON STATION PARKIN	3,600	3,600	3,600	3,600	3,600	3,600	3,600
203-4875-00 HUBBARD ACTIVITY CENTER	5,500	3,620	5,500	4,000	5,500	5,500	5,500
203-4890-00 MISCELLANEOUS REVENUES	-	(19)	-	-	-	-	-
TOTAL	94,400	96,768	91,657	90,157	91,888	91,888	91,888
TOTAL CDA REVENUES	94,400	96,768	91,657	90,157	91,888	91,888	91,888



2022 City of Middleton Budget

COMMUNITY DEVELOPMENT AUTHORITY

	2020		2021		2022		
	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	22,054	25,000	25,000	25,000	25,000	25,000
203-5540-002 SENIOR CENTER BUILDING MTNANCE	5,000	-	5,000	1,000	5,000	5,000	5,000
203-5540-003 DOWNTOWN MARKETING ASSISTANCE	7,500	7,000	7,500	7,500	7,500	-	-
203-5540-004 CDA EVENT SPONSORSHIP	7,500	3,990	7,500	7,500	7,500	7,500	7,500
203-5540-005 BANNERS/HOLIDAY LIGHTS	10,000	13,017	10,000	10,000	10,000	10,000	10,000
203-5540-006 LTES DOWNTOWN MAINTENANCE	15,000	11,120	15,000	15,000	31,989	37,652	15,000
203-5540-007 DOWNTOWN LANDSCAPE/MTNANCE	18,000	13,562	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.	-	-	-	-	-	-	21,042
203-5720-193 FICA	-	-	-	-	-	-	1,610
203-5720-210 MISCELLANEOUS EXPENSES	1,000	13,968	1,000	100	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	89,000	159,519	89,000	84,100	105,989	104,152	104,152
TOTAL COMMUNITY DEVELOPMENT AUTHORITY	89,000	159,519	89,000	84,100	105,989	104,152	104,152



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
GENERAL CAPITAL BORROWING SUMMARY**

REQUESTED ANNUAL GENERAL CAPITAL BORROWING (2022-2026 CIP)

Category	2022	2023	2024	2025	2026	Total
Administration/Other	\$ 44,000	\$ -	\$ -	\$ -	\$ -	\$ 44,000
Building Inspection	15,000	65,000	80,000	50,000	18,000	228,000
Community Services	-	-	-	-	-	-
Conservancy Lands	138,000	64,555	36,555	11,555	-	250,665
EMS	148,000	73,000	800,000	3,512,000	96,000	4,629,000
Fire District	-	-	-	-	-	-
Information Technology	245,000	145,000	45,000	45,000	245,000	725,000
Library	-	83,000	50,000	-	-	133,000
Parks, Recreation & Forestry	345,000	515,000	495,000	215,000	195,000	1,765,000
Pedestrian & Bicycles	396,990	288,990	316,350	220,500	101,700	1,324,530
Planning	1,620,000	100,000	-	-	-	1,720,000
Police	145,000	107,000	90,000	-	-	342,000
Public Works: Streets	2,765,000	2,135,000	2,030,000	2,040,000	2,070,000	11,040,000
Public Works: Fleet Additions	150,000	-	-	-	-	150,000
Public Works: Other Projects	300,000	55,250	92,000	77,000	115,000	639,250
Vehicle Replacement Plan	500,000	525,000	550,000	575,000	600,000	2,750,000
Water Resources	61,246	61,246	181,912	1,911,912	1,512,000	3,728,316
TOTAL	\$ 6,873,236	\$ 4,218,041	\$ 4,766,817	\$ 8,657,967	\$ 4,952,700	\$ 29,468,761

PROJECTED ANNUAL GENERAL CAPITAL BORROWING (2022-2026 CIP)

Category	2022	2023	2024	2025	2026	Total
Administration/Other	\$ 44,000	\$ -	\$ 100,000	\$ 500,000	\$ 500,000	\$ 1,144,000
Building Inspection	15,000	65,000	80,000	50,000	20,000	230,000
Community Services	-	-	-	-	-	-
Conservancy Lands	88,000	65,000	40,000	15,000	-	208,000
EMS	148,000	90,000	100,000	100,000	100,000	538,000
Fire District	-	-	-	-	-	-
Information Technology	135,000	145,000	45,000	45,000	245,000	615,000
Library	-	85,000	50,000	-	-	135,000
Parks, Recreation & Forestry	245,000	415,000	395,000	215,000	195,000	1,465,000
Pedestrian & Bicycles	-	200,000	285,000	250,000	110,000	845,000
Planning	10,000	-	-	-	-	10,000
Police	145,000	110,000	100,000	100,000	50,000	505,000
Public Works: Streets	2,270,000	2,100,000	2,030,000	2,000,000	2,000,000	10,400,000
Public Works: Fleet Additions	-	85,000	65,000	-	-	150,000
Public Works: Other Projects	339,000	50,000	95,000	85,000	115,000	684,000
Vehicle Replacement Plan	500,000	525,000	550,000	575,000	600,000	2,750,000
Water Resources	61,246	65,000	65,000	65,000	65,000	321,246
TOTAL	\$ 4,000,246	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 20,000,246



2022 Capital Budget Decision Matrix Approved

Type of Project	2022 Approved	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
Capital Projects Funds & TIF	10,577,129	4,000,246	5,298,383	65,000	328,500	885,000
Airport (Non-TIF)	70,000	-	-	70,000	-	-
Golf Course	360,000	-	-	300,000	50,000	10,000
Sewer Utility	1,020,000	-	-	1,020,000	-	-
Storm Water Utility	1,395,500	-	-	830,224	-	565,276
Water Utility	1,434,550	-	-	1,194,550	-	240,000
Fire District	195,630	-	-	-	195,630	-
Total	15,052,809	4,000,246	5,298,383	3,479,774	574,130	1,700,276

Department and Project	Project #	Y / N	2022 Approved	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
ADMINISTRATION								
1 Strategic Planning	AD-22-04	Y	60,000	30,000	30,000	-	-	-
2 Re-paint City Entryway Signs	AD-22-01	Y	10,000	10,000	-	-	-	-
3 Purchase of Trail Easement	AD-22-02	Y	4,000	4,000	-	-	-	-
4 Council Chambers Hybrid Technology (ARPA)	AD-22-03	Y	25,000	-	-	-	-	25,000
TOTAL			99,000	44,000	30,000	-	-	25,000
AIRPORT								
1 Replacement of Lighting System for Runway & Taxiway	AI-22-01	Y	70,000	-	-	70,000	-	-
TOTAL			70,000	-	-	70,000	-	-
BUILDING INSPECTION								
1 Senior Center Furnance Replacements	BI-22-01	Y	15,000	15,000	-	-	-	-
TOTAL			15,000	15,000	-	-	-	-
CONSERVANCY LANDS								
1 Master Planning	CL-22-01	Y	18,000	18,000	-	-	-	-
1B Property Acquisition/planning	CL-22-01B	Y	15,000	15,000	-	-	-	-
2 Post Flood Pond Revegitation	CL-22-02	Y	10,000	10,000	-	-	-	-
3 Bock Community Forest	CL-22-03	Y	30,000	15,000	-	-	-	15,000
4 Middleton Hills Restoration	CL-22-04	Y	30,000	30,000	-	-	-	-
TOTAL			103,000	88,000	-	-	-	15,000
EMS								
1 Cardiac Monitor/Defibrillator/Pacemakers	EM-22-01	Y	148,000	148,000	-	-	-	-
TOTAL			148,000	148,000	-	-	-	-
FIRE DISTRICT								
1 Public Safety (Fire) Capital Reserve	FI-22-01	Y	195,630	-	-	-	195,630	-
TOTAL			195,630	-	-	-	195,630	-
GOLF COURSE								
1 9 Woods green design and construction	GC-22-01	Y	15,000	-	-	15,000	-	-
2 Course improvement project and construction	GC-22-02	Y	15,000	-	-	15,000	-	-
3 Storage shed	GC-22-03	Y	50,000	-	-	50,000	-	-
4 Greens mower replacement	GC-22-04	Y	50,000	-	-	50,000	-	-
5 PermaEdge & Porous Pave bunker renovation	GC-22-05	Y	20,000	-	-	20,000	-	-
6 Rough mower replacement	GC-22-06	Y	50,000	-	-	50,000	-	-
7 Utility cart replacement	GC-22-07	Y	15,000	-	-	15,000	-	-
8 PondHawk (aeration) for two large ponds	GC-22-08	Y	30,000	-	-	30,000	-	-
9 Cartpath improvements	GC-22-09	Y	25,000	-	-	25,000	-	-
10 Kitchen equipment replacement	GC-22-10	Y	20,000	-	-	20,000	-	-
11 LED light exchange at clubhouse	GC-22-11	Y	15,000	-	-	10,000	5,000	-
12 Solar panels - clubhouse	GC-22-12	Y	55,000	-	-	-	45,000	10,000
TOTAL			360,000	-	-	300,000	50,000	10,000



2022 City of Middleton Budget

Department and Project	Project #	Y / N	2022 Approved	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
INFORMATION TECHNOLOGY								
1 Computer Replacement Plan	IT-22-01	Y	40,000	40,000	-	-	-	-
2 Firewall Appliance Replacement	IT-22-02	Y	20,000	20,000	-	-	-	-
3 Financial System Upgrade/Replacement	IT-22-03	Y	30,000	25,000	-	5,000	-	-
4 Fleet Upgrade of Data Modems	IT-22-04	Y	25,000	25,000	-	-	-	-
5 VPN Muilt-Factor ID & Laptops for Remote Work	IT-22**	Y	25,000	25,000	-	-	-	-
TOTAL			140,000	135,000	-	5,000	-	-
PARKS, RECREATION, & FORESTRY								
1 Walter Bauman Aquatic Center (ARPA)	PR-22-01	Y	150,000	-	-	-	-	150,000
2 ADA Transistion Plan Implementation	PR-22-02	Y	35,000	35,000	-	-	-	-
3 Playground Replacement Plan	PR-22-03	Y	40,000	40,000	-	-	-	-
4 Parisi Park Shelter	PR-22-04	Y	50,000	-	-	-	50,000	-
5 Tennis Courts	PR-22-05	Y	300,000	150,000	-	-	150,000	-
6 Basketball Court Upgrades	PR-22-06	Y	20,000	20,000	-	-	-	-
7 Master Plans (Lakeview East, Boat Launch, Bishops)	PR-22-07	Y	35,000	-	-	-	30,000	5,000
8 HWY Q Dog Park Lights	PR-22-08	Y	60,000	-	-	60,000	-	-
9 Community Center Feasibility Study	PR-22-10	Y	30,000	-	-	-	30,000	-
TOTAL			720,000	245,000	-	60,000	260,000	155,000
PLANNING								
1 Stone Horse Green Development (TIF 3/Donations)	PL-22-01	Y	1,600,000	-	1,000,000	-	-	600,000
4 Pheasant Branch Conservancy Trailhead (TIF 5/Grant)	PL-22-04	Y	58,383	-	58,383	-	-	-
5 Community Art Utility Box Project (Capital)	PL-22-05	Y	20,000	10,000	10,000	-	-	-
TOTAL			1,678,383	10,000	1,068,383	-	-	600,000
POLICE DEPARTMENT								
1 Portable Radio Replacement	PD-22-01	Y	110,000	110,000	-	-	-	-
2 Library Car to Car Receiver Replacement	PD-22-02	Y	12,000	12,000	-	-	-	-
3 Replace PD Auxiliary Base Station	PD-22-03	Y	13,000	13,000	-	-	-	-
4 Remote Site Environmental Monitoring	PD-22-04	Y	10,000	10,000	-	-	-	-
TOTAL			145,000	145,000	-	-	-	-
PUBLIC WORKS (STREETS)								
1 Middleton Beach, Mendota Reconstruction	PW-22-01	Y	1,100,000	1,100,000	-	-	-	-
2 Shorecrest Resurfacing	PW-22-02	Y	695,000	695,000	-	-	-	-
3 Pleasant View Reconstruction (TIF)	PW-22-03	Y	4,000,000	-	4,000,000	-	-	-
4 Century Ave. Bridge Replacement (TIF)	PW-22-04	Y	200,000	-	200,000	-	-	-
5 Lake, Dewey Reconstruction	PW-22-05	Y	45,000	45,000	-	-	-	-
6 Street Surface Treatments (incl. crack filling)	PW-22-06	Y	250,000	250,000	-	-	-	-
8 Middleton Springs Resurfacing	PW-22-08	Y	180,000	180,000	-	-	-	-
TOTAL			6,470,000	2,270,000	4,200,000	-	-	-
PUBLIC WORKS (OTHER)								
1 Salt Shed Roof Replacement	PO-22-01	Y	30,000	30,000	-	-	-	-
2 Replace Traffic Signal Contrroller	PO-22-02	Y	50,000	50,000	-	-	-	-
3 Rail Spur Repairs, Industrial Park	PO-22-03	Y	164,000	164,000	-	-	-	-
4 Rail Crossing Repairs	PO-22-04	Y	30,000	30,000	-	-	-	-
5 Replacement of mobile radios and repeater	PO-22-05	Y	18,000	18,000	-	-	-	-
6 Retaining Wall Repair: Bike Path at Pleasant View Rd Und	PO-22-06	Y	20,000	20,000	-	-	-	-
7 Speed Display Sign: Maywood Ave hill	PO-22-07	Y	12,000	12,000	-	-	-	-
8 RRFB: Evergreen at White Coral	PO-22-08	Y	15,000	15,000	-	-	-	-
TOTAL			339,000	339,000	-	-	-	-
SEWER UTILITY								
1 Sewer Main Replacement	SU-22-01	Y	75,000	-	-	75,000	-	-
2 Sewer Force Main Replacement	SU-22-02	Y	250,000	-	-	250,000	-	-
3 Sewer Lift Station Rehab	SU-22-03	Y	200,000	-	-	200,000	-	-
4 Sewer Utility Vehicle Replacement	SU-22-04	Y	495,000	-	-	495,000	-	-
TOTAL			1,020,000	-	-	1,020,000	-	-
STORM WATER UTILITY								
1 Pheasant Branch: Confl Pond-Park (1): Repair	SW-22-01	Y	381,500	-	-	232,912	-	148,588
2 Pheasant Branch: Parmenter-Park (2): Repair	SW-22-02	Y	270,000	-	-	145,812	-	124,188
3 Pheasant Branch: Park-Century: Repair	SW-22-03	Y	319,000	-	-	171,975	-	147,025
4 Pheasant Branch: N. of Century: Repair	SW-22-04	Y	315,000	-	-	169,525	-	145,475
5 Clovernook/RR Ditch Drainageway: Repair	SW-22-05	Y	75,000	-	-	75,000	-	-
6 Spring Hill Pond: Sediment Removal	SW-22-06	Y	15,000	-	-	15,000	-	-
7 Middleton Hills SE Pond: Dredging	SW-22-07	Y	20,000	-	-	20,000	-	-
TOTAL			1,395,500	-	-	830,224	-	565,276



2022 City of Middleton Budget

Department and Project	Project #	Y / N	2022 Approved	Capital Budget	Tax Increment Financing	User Fees & Dept. Revenues	Fund Balance & Repl. Fund	Grants, Donations, & Other
VEHICLE & EQUIPMENT REPLACEMENT PLAN								
1 Vehicle Replacement Plan Annual Funding	VE-22-01	Y	568,500	500,000	-	-	68,500	-
TOTAL			568,500	500,000	-	-	68,500	-
WATER RESOURCES COMMISSION								
1 Adaptive Management/TMDL Compliance	WR-22-01	Y	61,246	61,246	-	-	-	-
2 Misty Valley (ARPA)	WR-22-02	Y	45,000	-	-	-	-	45,000
3 Hidden Oaks (ARPA)	WR-22-03	Y	45,000	-	-	-	-	45,000
TOTAL			151,246	61,246	-	-	-	90,000
WATER UTILITY								
1 Water Meter Replacement	WU-22-01	Y	75,000	-	-	75,000	-	-
2 Water Main Replacement	WU-22-02	Y	1,110,000	-	-	1,110,000	-	-
3 Water Utility Equipment Replacement	WU-22-05	Y	9,550	-	-	9,550	-	-
4 Solar Array - Well #6 (ARPA)	WU-22-06	Y	60,000	-	-	-	-	60,000
5 Solar Array - Well #8 (ARPA)	WU-22-07	Y	180,000	-	-	-	-	180,000
TOTAL			1,434,550	-	-	1,194,550	-	240,000
TOTAL ALL DEPARTMENTS			15,052,809	4,000,246	5,298,383	3,479,774	574,130	1,700,276



2022 Approved Capital Budget Items by Account Number

Department and Project	Project #	Account Description	Account Number	Budget Amount
ADMINISTRATION				
1 Strategic Planning	AD-22-04	Strategic Planning: Contractual Expenses	401-5190-999	30,000
1 Strategic Planning	AD-22-04	Strategic Planning: Contractual Expenses	416-5815-005	30,000
2 Re-paint City Entryway Signs	AD-22-01	Capital Acquisition: Capital Outlay	416-5830-800	10,000
3 Purchase of Trail Easement	AD-22-02	Capital Acquisition: Land Acquisition	416-5830-600	4,000
4 Council Chambers Hybrid Technology (ARPA)	AD-22-03	ARPA Fund Info. Tech: Capital Outlay	215-5151-800	25,000
TOTAL				99,000
AIRPORT				
1 Replacement of Lighting System for Runway & Taxiway	AI-22-01	Airport: Capital Equipment	660-5315-800	70,000
TOTAL				70,000
BUILDING INSPECTION				
1 Senior Center Furnance Replacements	BI-22-01	Senior Center Repairs: Capital Outlay	416-5650-800	15,000
TOTAL				15,000
CONSERVANCY LANDS				
1 Master Planning	CL-22-01	Conservancy Land Plan: Contractual Exp.	414-5127-005	18,000
1B Property Acquisition/Planning	CL-22-01B	Property Acquisition: Contractual Exp.	414-5160-005	15,000
2 Post Flood Pond Revegitation	CL-22-02	Flood Recovery: Contractual Expenses	414-5150-005	10,000
3 Bock Community Forest	CL-22-03	Bock Community Forest: Contractual Exp.	414-5131-005	30,000
4 Middleton Hills Restoration	CL-22-04	Middleton Hills: Contractual Expenses	414-5122-005	30,000
TOTAL				103,000
EMS				
1 Cardiac Monitor/Defibrillator/Pacemakers	EM-22-01	ECG Monitor/Defibrillator: Contractual Exp.	416-5100-800	148,000
TOTAL				148,000
FIRE DISTRICT				
1 Public Safety (Fire) Capital Reserve	FI-22-01	Fire District Capital Contribution	100-5220-991	195,630
TOTAL				195,630
GOLF COURSE				
1 9 Woods green design and construction	GC-22-01	Capital Expenses: Capital Outlay	650-5550-800	15,000
2 Course improvement project and construction	GC-22-02	Capital Expenses: Capital Outlay	650-5550-800	15,000
3 Storage shed	GC-22-03	Capital Expenses: Capital Outlay	650-5550-800	50,000
4 Greens mower replacement	GC-22-04	Capital Expenses: Capital Outlay	650-5550-800	50,000
5 PermaEdge & Porous Pave bunker renovation	GC-22-05	Capital Expenses: Capital Outlay	650-5550-800	20,000
6 Rough mower replacement	GC-22-06	Capital Expenses: Capital Outlay	650-5550-800	50,000
7 Utility cart replacement	GC-22-07	Capital Expenses: Capital Outlay	650-5550-800	15,000
8 PondHawk (aeration) for two large ponds	GC-22-08	Capital Expenses: Capital Outlay	650-5550-800	30,000
9 Cartpath improvements	GC-22-09	Capital Expenses: Capital Outlay	650-5550-800	25,000
10 Kitchen equipment replacement	GC-22-10	Capital Expenses: Capital Outlay	650-5550-800	20,000
11 LED light exchange at clubhouse	GC-22-11	Capital Expenses: Capital Outlay	650-5550-800	15,000
12 Solar panels - clubhouse	GC-22-12	Capital Expenses: Capital Outlay	650-5550-800	55,000
TOTAL				360,000
INFORMATION TECHNOLOGY				
1 Computer Replacement Plan	IT-22-01	Information Technology: Capital Outlay	416-5500-800	40,000
2 Firewall Appliance Replacement	IT-22-02	Firewall: Capital Outlay	416-5545-800	20,000
3 Financial System Upgrade/Replacement	IT-22-03	Caselle Upgrades: Contractual Expenses	416-5810-005	30,000
4 Fleet Upgrade of Data Modems	IT-22-04	Data Modems: Capital Outlay	416-5550-800	25,000
5 VPN Mult-Factor ID & Laptops for Remote Work	IT-22-**	Information Technology: Capital Outlay	416-5500-800	25,000
TOTAL				140,000



2022 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-22-01	ARPA Fund Aquatic Center: Capital Outlay	215-5542-800	150,000
2 ADA Transistion Plan Implementation	PR-22-02	Capital Equipment: Capital Outlay	414-5180-800	35,000
3 Playground Replacement Plan	PR-22-03	Playground Equipment: Capital Outlay	414-5382-800	40,000
4 Parisi Park Shelter	PR-22-04	Parisi Park: Capital Outlay	210-5232-800	50,000
5 Tennis Courts	PR-22-05	Park Developoment Imp.: Capital Outlay	210-5240-800	150,000
5 Tennis Courts	PR-22-05	Tennis Court Rehab: Contractual Expenses	414-5322-005	150,000
6 Basketball Court Upgrades	PR-22-06	Resurface Basketball Courts: Construction	414-5330-010	20,000
7 Master Plans (Lakeview East, Boat Launch, Bishops)	PR-22-07	Other Expenses: Other Operating Exp.	210-5260-490	35,000
8 HWY Q Dog Park Lights	PR-22-08	Donation Expenses: Dog Park Materials	210-5220-220	60,000
9 Community Center Feasibility Study	PR-22-10	Community Center: Capital Outlay	210-5285-800	30,000
TOTAL				720,000
PLANNING				
1 Stone Horse Green Development (TIF 3/Donations)	PL-22-01	Downtown Plaza: Construction	401-5219-010	1,600,000
2 Pheasant Branch Conservancy Trailhead (TIF 5/Grant	PL-22-04	PBC Trailhead: Design	501-5304-005	58,383
3 Community Art Utility Box Project (Capital)	PL-22-05	Other Projects: Other Expenses	401-5198-990	10,000
3 Community Art Utility Box Project (Capital)	PL-22-05	Community Art: Contractual Expenses	416-5713-005	10,000
TOTAL				1,678,383
POLICE DEPARTMENT				
1 Portable Radio Replacement	PD-22-01	Radio Replacement: Capital Outlay	416-5320-800	110,000
2 Library Car to Car Receiver Replacement	PD-22-02	Police Radio System: Capital Outlay	416-5318-800	12,000
3 Replace PD Auxiliary Base Station	PD-22-03	Police Radio System: Capital Outlay	416-5318-800	13,000
4 Remote Site Environmental Monitoring	PD-22-04	Police Equipment: Capital Outlay	416-5317-800	10,000
TOTAL				145,000
PUBLIC WORKS (STREETS)				
1 Middleton Beach, Mendota Reconstruction	PW-22-01	Middleton Beach Road: Construction	412-5326-010	1,100,000
2 Shorecrest Resurfacing	PW-22-02	Shorecrest Resurfacing: Construction	412-5351-010	695,000
3 Pleasant View Reconstruction (TIF)	PW-22-03	Pleasant View Road: Construction	401-5210-010	4,000,000
4 Century Ave. Bridge Replacement (TIF)	PW-22-04	Century Avenue Bridge: Design	501-5307-005	200,000
5 Lake, Dewey Reconstruction	PW-22-05	Lake St. & Dewey Ave: Design	412-5336-005	45,000
6 Street Surface Treatments (incl. crack filling)	PW-22-06	Chip/Slurry Seal: Construction	412-5315-010	250,000
7 Middleton Springs Resurfacing	PW-22-08	Middleton Springs Drive: Construction	412-5337-010	180,000
TOTAL				6,470,000
PUBLIC WORKS (OTHER)				
1 Salt Shed Roof Replacement	PO-22-01	Salt Shed: Construction	412-5715-010	30,000
2 Replace Traffic Signal Controller	PO-22-02	Traffic Signal Equipment: Capital Outlay	412-5812-800	50,000
3 Rail Spur Repairs, Industrial Park	PO-22-03	Railroad Industrial Spur: Construction	412-5210-010	164,000
4 Rail Crossing Repairs	PO-22-04	Railroad Crossings: Construction	412-5215-010	30,000
5 Replacement of mobile radios and repeater	PO-22-05	Radio Upgrade: Capital Outlay	412-5815-800	18,000
6 Retaining Wall Repair: Bike Path at Pleasant View Rd	PO-22-06	PW General Projects: Construction	412-5133-010	20,000
7 Speed Display Sign: Maywood Ave hill	PO-22-07	Speed Display Signs: Construction	412-5421-010	12,000
8 RRFB: Evergreen at White Coral	PO-22-08	Pedestrian Improvements: Construction	412-5420-010	15,000
TOTAL				339,000
SEWER UTILITY				
1 Sewer Main Replacement	SU-22-01	Sewer Capital: Main Replacement	620-6297-815	75,000
2 Sewer Force Main Replacement	SU-22-02	Sewer Capital: Force Mains	620-6297-810	250,000
3 Sewer Lift Station Rehab	SU-22-03	Sewer Capital: Pump Station Equipment	620-6297-820	200,000
4 Sewer Utility Vehicle Replacement	SU-22-04	Sewer Capital: Garage & Equipment	620-6297-825	495,000
TOTAL				1,020,000



2022 Approved Capital Budget Items by Account Number

Department and Project	Project #	Account Description	Account Number	Budget Amount
STORM WATER UTILITY				
1 Pheasant Branch: Confl Pond-Park (1): Repair	SW-22-01	PBC Confluence-Park (1): Capital Outlay	630-5736-800	381,500
2 Pheasant Branch: Parmenter-Park (2): Repair	SW-22-02	PBC Confluence-Park (2): Capital Outlay	630-5737-800	270,000
3 Pheasant Branch: Park-Century: Repair	SW-22-03	PBC Repair Park - Century: Capital Outlay	630-5738-800	319,000
4 Pheasant Branch: N. of Century: Repair	SW-22-04	PBC Repairs N of Century: Capital Outlay	630-5732-800	315,000
5 Clovernook/RR Ditch Drainageway: Repair	SW-22-05	Stormwater Maintenance: Outside Services	630-5200-310	75,000
6 Spring Hill Pond: Sediment Removal	SW-22-06	Spring Hill Pond: Capital Outlay	630-5726-800	15,000
7 Middleton Hills SE Pond: Dredging	SW-22-07	Middleton Hills Pond: Capital Outlay	630-5725-800	20,000
TOTAL				1,395,500
VEHICLE & EQUIPMENT REPLACEMENT PLAN				
1 Vehicle Replacement Plan Annual Funding	VE-22-01	Capital Equipment & Repl: Capital Outlay	412-5805-800	274,500
1 Vehicle Replacement Plan Annual Funding	VE-22-01	Capital Equipment & Repl: Capital Outlay	414-5380-800	140,000
1 Vehicle Replacement Plan Annual Funding	VE-22-01	Squad Car Replacement: Capital Outlay	416-5305-800	154,000
TOTAL				568,500
WATER RESOURCES COMMISSION				
1 Adaptive Management/TMDL Compliance	WR-22-01	Yahara Adaptive Mgmt: Capital Outlay	412-5608-800	61,246
2 Misty Valley (ARPA)	WR-22-02	ARPA Fund SW Misty Valley: Capital Outlay	215-5370-800	45,000
3 Hidden Oaks (ARPA)	WR-22-03	ARPA Fund SW Hidden Oaks: Capital Outlay	215-5375-800	45,000
TOTAL				151,246
WATER UTILITY				
1 Water Meter Replacement	WU-22-01	Water Capital: New Meters	610-6197-840	75,000
2 Water Main Replacement	WU-22-02	Water Capital: Water Main Replacement	610-6197-820	1,110,000
3 Water Utility Equipment Replacement	WU-22-05	Water Capital: Garage & Equipment	610-6197-850	9,550
4 Solar Array - Well #6 (ARPA)	WU-22-06	ARPA Fund Water Utility Solar: Capital Outlay	215-6197-800	60,000
5 Solar Array - Well #8 (ARPA)	WU-22-07	ARPA Fund Water Utility Solar: Capital Outlay	215-6197-800	180,000
TOTAL				1,434,550
TOTAL ALL DEPARTMENTS				15,052,809



**2022 CAPITAL ITEMS AND VEHICLES SCHEDULED TO BE REPLACED
GENERAL CAPITAL ITEMS**

Mechanic's Priority	Vehicle #	Vehicle Year	Department	Description	Calculated Replacement Cost	Mechanic's Replacement Cost	Notes
1	557	2017	Police	Ford Utility	\$ 35,176	\$ 57,000	Replace with hybrid model
2	551	2017	Police	Ford Utility	\$ 38,771	52,000	
3	34	2001	Public Works	John Deere 6310 Tractor	105,641	136,000	Replace tractor w/plow & wing mower
4	25	1992	Public Works	John Deere 2755 Tractor	131,212	110,000	Replace with Track Skidsteer
5	1354	2014	Police	Ford Taurus	30,685	45,000	Replace with hybrid model
6	G1	2005	Public Works	PC205 Asphalt Planer	28,829	28,500	Add water tank to replacement unit
7	13	2013	Parks & Rec	GMC K2500 Pick-Up	37,511	62,000	Replace with 1 ton w/utility box
8	6	2013	Parks & Rec	Ford F-150 Pick-Up	48,677	43,000	
9	63	2017	Parks & Rec	John Deere Gator XUV 825i	29,700	35,000	Replace with hybrid or electric model
TOTAL					\$ 486,202	\$ 568,500	

**2022 CAPITAL ITEMS AND VEHICLES SCHEDULED TO BE REPLACED
TOURISM & UTILITIES**

Mechanic's Priority	Vehicle #	Vehicle Year	Department	Description	Calculated Replacement Cost	Mechanic's Replacement Cost	Notes
1	3	2012	Utilities	International 7400 Vector	\$ 465,062	\$ 495,000	Replace with Tandem axle truck
2	WM1	20017	Utilities	Ferris 48" Mower	\$ 9,545	\$ 10,800	



GENERAL FUND VEHICLE REPLACEMENT PLAN SUMMARY: 2022 - 2031

Department	Total Current Replacement Value	Average Annual Cost	2022	2023	2024	2025	2026	2027 to 2031
Administration	\$ 94,652	\$ 8,806	\$ -	\$ -	\$ 42,956	\$ 32,116	\$ 30,868	\$ -
Inspection	100,750	10,075	-	-	65,862	-	-	54,547
Police	764,449	134,099	154,000	156,319	165,145	167,473	131,248	715,770
Public Works	3,933,983	336,471	274,500	177,127	120,869	766,613	225,407	2,390,529
Public Lands	1,645,134	182,057	140,000	223,108	142,737	152,285	278,313	1,366,151
TOTAL	\$ 6,538,968	\$ 671,508	\$ 568,500	\$ 556,554	\$ 537,568	\$ 1,118,487	\$ 665,836	\$ 4,526,997

Beginning Balance	250,000	245,000	296,446	389,878	14,391	48,555
Plus Budget Allocation	500,000	525,000	550,000	575,000	600,000	4,000,000
Plus Anticipated Trade-In/Sales	63,500	83,000	81,000	168,000	100,000	679,000
Less Vehicle Replacements	(568,500)	(556,554)	(537,568)	(1,118,487)	(665,836)	(4,526,997)
Less Other Equipment Replacements	-	-	-	-	-	-
Less New Vehicle & Equipment Requests	-	-	-	-	-	-
Ending Balance	245,000	296,446	389,878	14,391	48,555	200,558

NON-GENERAL FUNDS VEHICLE REPLACEMENT PLAN SUMMARY: 2022- 2031

Department	Total Current Replacement Value	Average Annual Cost	2022	2023	2024	2025	2026	2027 TO 2031
Utilities	\$ 1,289,636	\$ 138,189	\$ 505,800	\$ 161,436	\$ 130,971	\$ 62,393	\$ 270,071	\$ 355,185
Tourism	45,086	3,757	-	46,889	-	-	-	-
TOTAL	\$ 1,334,722	\$ 141,946	\$ 505,800	\$ 208,326	\$ 130,971	\$ 62,393	\$ 270,071	\$ 355,185



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	2022	2023	2024	2025	2026	2027 to 2031
68	City Hall	2014	Ford Utility	1FM5K8AREGB79769	98672	28,369	650	29,019	39,715	10	3,972	2024	-	-	42,956	-	-	-
69	City Hall	2016	Ford Fusion	3FA6P0H77GR151960	90677	20,703	150	20,853	26,386	10	2,639	2026	-	-	-	-	30,868	-
78	IT	2012	Ford Escape	1FMCU0C72CKB50514	99901	19,138	150	19,288	28,551	13	2,196	2025	-	-	-	32,116	-	-
TOTAL						68,210	950	69,160	94,652		8,806		-	-	42,956	32,116	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	2022	2023	2024	2025	2026	2027 to 2031
66	Community Svcs.	2014	Ford F-350 Pick-Up	1FD8X3F69EEB52828	88484	41,944	2,550	44,494	60,893	10	6,089	2024	-	-	65,862	-	-	-
79	Community Svcs.	2020	Ford F-150 Pick-Up	1FTNF1E41LKE09963	C15572	32,800	4,050	36,850	39,857	10	3,986	2030	-	-	-	-	-	54,547
TOTAL						74,744	6,600	81,344	100,750		10,075		-	-	65,862	-	-	54,547



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	2022	2023	2024	2025	2026	2027 to 2031
177	Police Admin	2009	Chevrolet Malibu	1G1ZG57B994173635	UMR177	20,721	1,500	22,221	34,502	14	2,464	2023	-	35,882	-	-	-	-
471	Police Admin	2013	Ford Taurus	1FAHP2D86DG210471	140EBK	20,875	9,700	30,575	29,712	8	3,714	2021	-	-	-	-	-	39,099
550	Police Patrol	2020	Ford Utility AWD Interceptor	1FM5K8AB7LGD00897	E9115	35,600	40,500	76,100	38,505	4	9,626	2024	-	-	41,647	-	-	48,721
551	Police Patrol	2017	Ford Utility AWD Interceptor	1FM5K8ARXHG82722	E6587	28,912	40,000	68,912	38,771	5	7,754	2022	52,000	-	-	-	-	47,171
552	Police Patrol	2020	Ford Utility AWD Interceptor	1FM5K8AB0LGA41654	E2665	34,983	40,000	74,983	37,838	4	9,460	2024	-	-	40,926	-	-	47,877
553	Police Patrol	2020	Ford Utility AWD Interceptor (A.L.P.R)	1FM5K8AB5LGD00896	E9109	35,600	51,530	87,130	38,505	4	9,626	2024	-	-	41,647	-	-	48,721
554	Police Patrol	2018	Ford Utility AWD Interceptor	1FM5K8B81JGA89842	E7248	30,338	40,000	70,338	35,491	5	7,098	2023	-	36,911	-	-	-	44,907
555	Police Patrol	2021	Ford Utility AWD Interceptor	1FM5K8ABZMGA86483	E9441	35,607	40,000	75,607	37,031	4	9,258	2025	-	-	-	41,655	-	48,730
556	Police Patrol	2020	Ford Utility AWD Interceptor	1FM5K8AB9LGA41653	E3259	34,983	40,000	74,983	37,838	4	9,460	2024	-	-	40,926	-	-	47,877
557	Police Patrol	2017	Ford Utility AWD Interceptor	1FM5K8AR3HG82724	E6572	28,912	40,000	68,912	35,176	5	7,035	2022	57,000	-	-	-	-	42,797
558	Police Patrol	2021	Ford Utility AWD Interceptor (A.L.P.R)	1FM5K8AB0MGA86482	E9447	35,607	46,178	81,785	37,031	4	9,258	2025	-	-	-	41,655	-	48,730
559	Police Patrol	2021	Ford Utility AWD Interceptor	1FM5K8AB9MGA86481	E9446	35,607	40,000	75,607	37,031	4	9,258	2025	-	-	-	41,655	-	48,730
9722	Police K9	2018	Ford Utility AWD Interceptor	1FM5K8AR8JGB59722	AEK2626	34,000	34,300	68,300	39,775	8	4,972	2026	-	-	-	-	46,531	-
9843	Police Admin	2018	Ford Explorer	1FM5K8B8AJGA89843	ACZ4357	30,978	5,387	36,365	36,240	8	4,530	2026	-	-	-	-	42,396	-
9844	Police Chief	2018	Ford Explorer	1FM5K8B81JGA89844	ACP5837	30,923	5,332	36,255	36,176	8	4,522	2026	-	-	-	-	42,321	-
5043	Police Admin	2020	Ford Explorer	1FM5K8B82LGC35043	AHC5444	29,480	10,600	40,080	31,886	8	3,986	2028	-	-	-	-	-	40,346
5214	Police Admin	2019	Ford Explorer	1FM5K8B81KGA45214	AFJ6435	30,361	10,447	40,808	34,152	9	3,795	2028	-	-	-	-	-	43,213
1354	Police Admin	2014	Ford Taurus	1FAHP2D86EG161354	482WJV	22,421	9,700	32,121	30,685	8	3,836	2022	45,000	-	-	-	-	41,995
3658	Police Admin	2015	Ford Taurus	1FAHP2D85FG133658	567JMM	18,844	9,700	28,544	24,797	8	3,100	2023	-	25,789	-	-	-	35,294
5535	Police Training	2012	Chrysler Grand Caravan	2C4RDGXCR225535	908-SDU	16,990	500	17,490	25,149	11	2,286	2023	-	26,155	-	-	-	-
6655	Police Admin	2017	Ford Explorer	1FM5K8B80HGC56655	AAB8121	29,080	11,681	40,761	37,790	8	4,724	2025	-	-	-	42,509	-	-
Cycle	Police Patrol	2016	HARLEY Electra Glide	1HD1FMM19GB658197	4578	24,000	11,000	35,000	30,368	7	4,338	2023	-	31,583	-	-	-	41,561
TOTAL						644,822	538,055	1,182,877	764,449		134,099		154,000	156,319	165,145	167,473	131,248	715,770



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	2022	2023	2024	2025	2026	2027 to 2031
177	Police Admin	2009	Chevrolet Malibu	1G1ZG57B994173635	UMR177	20,721	1,500	22,221	34,502	14	2,464	2023	-	35,882	-	-	-	-
471	Police Admin	2013	Ford Taurus	1FAHP2D86DG210471	140EBK	20,875	9,700	30,575	29,712	8	3,714	2021	-	-	-	-	-	39,099
550	Police Patrol	2020	Ford Utility AWD Interceptor	1FM5K8AB7LGD00897	E9115	35,600	40,500	76,100	38,505	4	9,626	2024	-	-	41,647	-	-	48,721
551	Police Patrol	2017	Ford Utility AWD Interceptor	1FM5K8ARXHG82722	E6587	28,912	40,000	68,912	38,771	5	7,754	2022	52,000	-	-	-	-	47,171
552	Police Patrol	2020	Ford Utility AWD Interceptor	1FM5K8AB0LGA41654	E2665	34,983	40,000	74,983	37,838	4	9,460	2024	-	-	40,926	-	-	47,877
553	Police Patrol	2020	Ford Utility AWD Interceptor (A.L.P.R)	1FM5K8AB5LGD00896	E9109	35,600	51,530	87,130	38,505	4	9,626	2024	-	-	41,647	-	-	48,721
554	Police Patrol	2018	Ford Utility AWD Interceptor	1FM5K8B81JGA89842	E7248	30,338	40,000	70,338	35,491	5	7,098	2023	-	36,911	-	-	-	44,907
555	Police Patrol	2021	Ford Utility AWD Interceptor	1FM5K8ABZMGA86483	E9441	35,607	40,000	75,607	37,031	4	9,258	2025	-	-	-	41,655	-	48,730
556	Police Patrol	2020	Ford Utility AWD Interceptor	1FM5K8AB9LGA41653	E3259	34,983	40,000	74,983	37,838	4	9,460	2024	-	-	40,926	-	-	47,877
557	Police Patrol	2017	Ford Utility AWD Interceptor	1FM5K8AR3HG82724	E6572	28,912	40,000	68,912	35,176	5	7,035	2022	52,000	-	-	-	-	42,797
558	Police Patrol	2021	Ford Utility AWD Interceptor (A.L.P.R)	1FM5K8AB0MGA86482	E9447	35,607	46,178	81,785	37,031	4	9,258	2025	-	-	-	41,655	-	48,730
559	Police Patrol	2021	Ford Utility AWD Interceptor	1FM5K8AB9MGA86481	E9446	35,607	40,000	75,607	37,031	4	9,258	2025	-	-	-	41,655	-	48,730
9722	Police K9	2018	Ford Utility AWD Interceptor	1FM5K8AR8JGB59722	AEK2626	34,000	34,300	68,300	39,775	8	4,972	2026	-	-	-	-	46,531	-
9843	Police Admin	2018	Ford Explorer	1FM5K8B8AJGA89843	ACZ4357	30,978	5,387	36,365	36,240	8	4,530	2026	-	-	-	-	42,396	-
9844	Police Chief	2018	Ford Explorer	1FM5K8B81JGA89844	ACP5837	30,923	5,332	36,255	36,176	8	4,522	2026	-	-	-	-	42,321	-
5043	Police Admin	2020	Ford Explorer	1FM5K8B2LGC35043	AHC5444	29,480	10,600	40,080	31,886	8	3,986	2028	-	-	-	-	-	40,346
5214	Police Admin	2019	Ford Explorer	1FM5K8B81KGA45214	AFJ6435	30,361	10,447	40,808	34,152	9	3,795	2028	-	-	-	-	-	43,213
1354	Police Admin	2014	Ford Taurus	1FAHP2D86EG161354	482WJV	22,421	9,700	32,121	30,685	8	3,836	2022	45,000	-	-	-	-	41,995
3658	Police Admin	2015	Ford Taurus	1FAHP2D85FG133658	567JMM	18,844	9,700	28,544	24,797	8	3,100	2023	-	25,789	-	-	-	35,294
5535	Police Training	2012	Chrysler Grand Caravan	2C4RDGXCR225535	908-SDU	16,990	500	17,490	25,149	11	2,286	2023	-	26,155	-	-	-	-
6655	Police Admin	2017	Ford Explorer	1FM5K8B80HGC56655	AAB8121	29,080	11,681	40,761	37,790	8	4,724	2025	-	-	-	42,509	-	-
Cycle	Police Patrol	2016	HARLEY Electra Glide	1HD1FMM19G6658197	4578	24,000	11,000	35,000	30,368	7	4,338	2023	-	31,583	-	-	-	41,561
TOTAL						644,822	538,055	1,182,877	764,449		134,099		149,000	156,319	165,145	167,473	131,248	715,770



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	2022	2023	2024	2025	2026	2027 to 2031
2	Inspections	2014	Ford Taurus	1FAHP2MK2EG159550	E4085	20,000	572	20,572	28,154	10	2,815	2024	-	-	30,451	-	-	-
5	Engineering	2013	Ford Taurus	1FAHP2MK1DG198077	E4368	10,000	849	10,849	15,442	10	1,544	2023	-	16,060	-	-	-	-
7	Streets Vehicle	2017	International 7400 Plow Truck	1HTWCSTR1HH741426	93748	101,878	69,890	171,768	208,982	12	17,415	2029	-	-	-	-	-	275,006
8	Mechanics	2016	Ford F-150 4X4 Crew	1FTEW1EG6GKE49673	93395	31,815	3,800	35,615	45,064	10	4,506	2026	-	-	-	-	52,719	-
11	Streets Vehicle	2012	International 7400 Plow Truck	1HTWDAZR2CJ597031	81940	83,189	59,163	142,352	210,716	13	16,209	2025	-	-	-	237,027	-	-
14	Streets Vehicle	2019	International 7400 Plow Truck	1HTWCTARXKH133226	99802	107,570	83,748	191,318	215,207	12	17,934	2031	-	-	-	-	-	306,307
15	Streets Vehicle	2017	International 4400 Brush Truck	1HTMKSTL2HH741425	93751	94,330	46,512	140,842	171,356	12	14,280	2029	-	-	-	-	-	225,493
16	Streets Vehicle	2013	Ford F-550 4X4 Dump w/plow	1FDUF5HT9DEB46929	86337	39,094	21,800	60,894	86,671	12	7,223	2025	-	-	-	97,493	-	-
17	Streets Vehicle	2019	International 7400 Plow Truck	1HTWNTAT9KH160195	99700	122,322	10,806	223,128	250,989	13	19,307	2032	-	-	-	-	-	-
18	Streets Ops	2020	Ford F-150 4x4	1FTNF1E41LKE09963	C15560	32,800	13,700	46,500	35,476	8	4,435	2028	-	-	-	-	-	44,888
20	Streets Vehicle	2019	Cat 930M Wheel Loader	CAT0930MCKTG05081	N/A	203,406	34,500	237,906	267,612	12	22,301	2031	-	-	-	-	-	380,895
21	Streets Vehicle	2018	Caterpillar 262D Skid Loader	CAT0262DJDITB07880	N/A	47,426	23,514	70,940	82,990	5	16,598	2023	-	86,310	-	-	-	105,009
22	Streets Vehicle	2017	Elgin Pelican Street Sweeper	NP41330	N/A	233,261	4,728	237,989	289,550	10	28,955	2027	-	-	-	-	-	352,282
24	Streets Vehicle	2004	TARCO Windy 400 Leaf Vac	LW1914A8514L02804	40149	28,983	6,500	35,483	71,882	19	3,783	2023	-	74,757	-	-	-	-
25	Streets Vehicle	1992	John Deere 2755 Tractor	L02755F758153	N/A	38,987	1,468	40,455	131,212	30	4,374	2022	110,000	-	-	-	-	-
27	Streets Vehicle	2016	Tarco Windy 400 Leaf Loader	1L92P141866499073	N/A	49,822	10,400	60,222	76,200	8	9,525	2024	-	-	82,418	-	-	-
33	Streets Vehicle	2012	International 7400 Plow Truck	1HTWDAZR2CJ597032	81941	83,189	59,163	142,352	210,716	13	16,209	2025	-	-	-	237,027	-	-
34	Streets Vehicle	2001	John Deere 6310 Tractor	L06310V306501	N/A	44,600	1,759	46,359	105,641	21	5,031	2022	136,000	-	-	-	-	-
35	Streets Vehicle	2018	Ford F-150 4x4	1FTNF1EGXJKJE50213	99969	31,007	6,132	37,139	43,447	9	4,827	2027	-	-	-	-	-	52,860
36	Streets Vehicle	2016	Ford F-150 4X4	1FTNF1EG3GKE49672	93203	28,644	9,210	37,854	47,897	9	5,322	2025	-	-	-	53,878	-	-
37	Streets Vehicle	2020	International H/V Plow Truck	3HAECTAT9LL858354	C12822	117,982	125,839	243,821	263,717	13	20,286	2033	-	-	-	-	-	-
39	Streets Vehicle	2018	International 7400 Plow Truck	1HTWCSTJXH588048	97461	179,788	7,481	187,269	219,078	12	18,257	2030	-	-	-	-	-	299,823
43	Streets Vehicle	2018	Ford F-350 4X4 Utility Box	1FDRF3B61JEC93397	99615	41,486	10,981	52,467	61,379	8	7,672	2026	-	-	-	-	71,805	-
45	Streets Vehicle	2018	Vermeer 1800XL Brush Chipper	1VRY15ZJ1006769	98673	71,625	2,090	73,715	86,236	8	10,780	2026	-	-	-	-	100,884	-
46	Streets Vehicle	2017	Vermeer 1800XL Brush Chipper	1VRY151Z3H1006424	TBD	70,967	1,425	72,392	88,076	8	11,010	2025	-	-	-	99,074	-	-
60	Streets Vehicle	2020	Weiler/Cat P265 Asphalt Paver	1W90P265KL0001129	N/A	147,000	10,000	157,000	169,811	15	11,321	2035	-	-	-	-	-	-
64	Streets Vehicle	2014	International 7400 Plow Truck	1HTWDAZR6EH767711	86210	88,492	66,746	155,238	212,454	13	16,343	2027	-	-	-	-	-	258,483
65	Mechanics	2012	Mitsubishi Fork Lift	AF13F31052	N/A	34,330	300	34,630	51,261	25	2,050	2037	-	-	-	-	-	-
70	Mechanics	2015	Sky Jack Scissor Lift	70027413	N/A	18,900	500	19,400	25,529	25	1,021	2040	-	-	-	-	-	-
73	Streets Vehicle	2015	Bomag 900-50 Vibratory Roller	861834071978	N/A	16,886	850	17,736	23,339	10	2,334	2025	-	-	-	26,253	-	-
80	Streets Equip.	2019	Graco Painter Power Unit	G18A262005007147	N/A	4,700	-	4,700	5,287	11	481	2030	-	-	-	-	-	7,236
81	Streets Equip.	2018	Graco Lazer Line Striper	B18B17K581000310	N/A	8,425	761	9,186	10,746	10	1,075	2028	-	-	-	-	-	13,597
G1	Streets Equip.	2005	PC205 Asphalt Planer	RBG 00 291	N/A	14,645	155	14,800	28,829	17	1,696	2022	28,500	-	-	-	-	-
82	Streets Equip.	2017	Graco Line Striper V200HP	BA-240	N/A	11,001	1,546	12,547	15,265	10	1,527	2027	-	-	-	-	-	18,572
M10	Streets Equip.	2017	Rhino 3pt Ditch Bank Mower	12676	N/A	10,590	1,000	11,590	14,101	8	1,763	2025	-	-	-	15,862	-	-
M11	Streets Equip.	2016	Woods 3pt Mower Deck	1348594	N/A	5,345	500	5,845	7,396	8	925	2024	-	-	8,000	-	-	-
T20	Streets Trailer	2020	K&K 24,000 lbs Trailer	KK836FAQJ92001492	N/A	15,300	600	15,900	17,197	12	1,433	2032	-	-	-	-	-	-
T21	Streets Trailer	2019	K&K 7,000 lbs Trailer	KK836FAQJ92001552	N/A	10,800	5,430	16,230	18,257	10	1,826	2029	-	-	-	-	-	24,025
T22	Streets Trailer	2017	K&K Tilt Roller Trailer 7,000 lb	KK836FAQJ92001299	N/A	5,725	275	6,000	6,000	10	600	2027	-	-	-	-	-	7,300
T23	Streets Trailer	2018	K&K 7000lb Small Utility Trailer	KK836FAQJ92001532	N/A	4,900	940	5,840	4,000	10	400	2028	-	-	-	-	-	5,061
T24	Streets Trailer	2018	K&K 12,000 lb Trailer	KK647VHZ000221473	N/A	8,800	450	9,250	10,821	10	1,082	2028	-	-	-	-	-	13,692
TOTAL						2,410,010	706,083	3,116,093	3,933,983		336,471		274,500	177,127	120,869	766,613	225,407	2,390,529



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	2022	2023	2024	2025	2026	2027 to 2031	
3	Utility Vehicle	2012	International 7400 Vactor	HTWCAZR5CJ617128	82460	86,950	227,229	314,179	465,062	10	46,506	2022	495,000	-	-	-	-	-	
10	Utility Vehicle	2018	Ford F-350 Utility Box	1FDRF3B63JEC93403	C10269	42,363	12,826	55,189	64,563	8	8,070	2026	-	-	-	-	75,530	-	
12	Utility Vehicle	2017	Ford F-350 Utility Box	1FDRF3B67HED59414	96706	40,010	5,580	45,590	55,467	8	6,933	2025	-	-	-	62,393	-	-	
23	Utility Equip.	2015	Sullair SU-185 Compressor	201509230038	N/A	20,404	1,300	21,704	28,561	20	1,428	2035	-	-	-	-	-	-	
26	Utility Vehicle	2018	Ford F-550 Dump Truck	1FDUF5HT1JDA03779	C11163	71,754	6,584	78,338	91,644	8	11,456	2026	-	-	-	-	107,211	-	
29	Utility Vehicle	2016	Ford F-350 Utility Box	1FDRF3B6XGEC85582	51464	28,228	17,000	45,228	57,228	8	7,154	2024	-	-	61,898	-	-	-	
30	Utility Vehicle	2021	Cat 262D3 XPS Skid Loader	CAT0262DAZB203426	N/A	61,893	3,621	65,514	68,135	5	13,627	2026	-	-	-	-	79,708	96,977	
31	Utility Vehicle	2013	Ford F-250 Utility Box	1FDBF2B69DEB52836	15008	22,113	13,762	35,875	51,061	8	6,383	2021	-	-	-	-	-	67,193	
42	Utility Vehicle	2015	Ford F-350 Utility Box	1FDRF3B65FEB06976	89385	37,061	7,563	44,624	58,722	8	7,340	2023	-	61,071	-	-	-	-	83,580
44	Utility Vehicle	2016	Ford F-350 Utility Box	1FDRF3B67GEB32982	65811	26,171	16,250	42,421	53,676	8	6,710	2024	-	-	58,056	-	-	-	
54	Utility Equip.	2008	Baldor TS80 Generator	4TCSV10687H611366	N/A	28,000	900	28,900	50,045	25	2,002	2033	-	-	-	-	-	-	
55	Utility Equip.	1998	Power Guard TS75 Generator	1T9A11320WW309195	N/A	23,000	1,200	24,200	62,032	25	2,481	2023	-	64,513	-	-	-	-	
58	Utility Vehicle	2019	Ford F-350 Utility Box	1FDRF3B6XKEE88223	C13832	52,457	15,500	67,957	76,442	8	9,555	2027	-	-	-	-	-	-	93,003
62	Utility Vehicle	2013	Ford Escape SUV AWD	1FMCU9GX5DUB16474	84658	23,320	900	24,220	34,473	10	3,447	2023	-	35,852	-	-	-	-	
WM1	Utility Equip.	2007	Ferris 48" Mower	2000677241	N/A	5,200	100	5,300	9,545	15	636	2022	10,800	-	-	-	-	-	
74	Utility Vehicle	2015	Lincoln Water Thawing Machine	5DLBU101010FH007410	93336	25,000	1,500	26,500	34,872	25	1,395	2040	-	-	-	-	-	-	
SB11	Utility Equip.	2016	CAT Snow Blower 85" SR321	SWX00704	N/A	7,850	200	8,050	10,186	8	1,273	2024	-	-	11,017	-	-	-	
T30	Utility Trailer	2018	K&K 12,000 lb Trailer	KK647VHZ000221483	98335	8,800	950	9,750	11,406	10	1,141	2028	-	-	-	-	-	-	14,432
T31	Utility Trailer	2016	K&K K-140 6,000 lb Trailer	KK836FAQJ92001375	44237	4,525	625	5,150	6,516	10	652	2026	-	-	-	-	7,623	-	
TOTAL						615,099	333,590	948,689	1,289,636		138,189		505,800	161,436	130,971	62,393	270,071	355,185	



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	2022	2023	2024	2025	2026	2027 to 2031
67	Tourism	2011	Ford Flex Sel	26,787	2,500	29,287	45,086	12	3,757	2023	-	46,889	-	-	-	-
			TOTAL	26,787	2,500	29,287	45,086		3,757		-	46,889	-	-	-	-

2022 Middleton Fire District Capital Replacement Fund Working Document

Description	Purchased	Est. Cycle	In-service	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
Self Contained Breathing Apparatus (SCBA)	2017	15 Years	2017												\$615,000						
Engine 1	2013	24 Years	2014																\$1,000,000		
Engine 2	2004	24 Years	2005										\$985,000								
Engine 3	1991	RETIRED																			
Ladder 1	2009	24 Years	2010														\$1,800,000				
Squad 1	2012	20 Years	2013													\$1,250,000					
Tender 1	1999	24 Years	1999					\$400,000													
Tender 2	2003	24 Years	2003									\$440,000									
Tender 3	1983	RETIRED																			
Tender 4	1986	RETIRED																			
Rapid Response Vehicle 1 (PTO)	2015	15 Years	2017													\$425,000					
Rapid Response Vehicle 2	2011	12 Years	2011			\$95,000											\$135,000				
Rapid Response Vehicle 3	2008	12 Years	2008			\$95,000											\$135,000				
Rapid Response Vehicle 4	2022	12 Years	2022			\$95,000											\$135,000				
Car 2 (Plow)	2015	10 Years	2015						\$63,000											\$83,500	
Car 3 Staff Vehicle	2019	10 Years	2019								\$75,000										
Car 4 Staff Vehicle	2019	10 Years	2019								\$75,000										
Car 5 Staff Vehicle	2020	10 Years	2020	\$16,276											\$25,000						
Brush 1 (Potential elimination due to RRV implementation)	2010	RETIRED																			
ATV 1	2011	10 Years	2011				\$32,000									\$45,000					
ATV 2	2001	10 Years	2002								\$35,000									\$48,000	
ATV 3		10 Years							\$35,000									\$45,000			
Utility 1	2001	23 Years	2001					\$25,000													
Approved Small Capital Equipment	2017	n/a	2017	\$54,099	\$171,913																
Station 3 Project	2017	n/a	2017																		
3% Multiplier				Total	\$70,375	\$171,913	\$285,000	\$32,000	\$425,000	\$98,000	\$0	\$185,000	\$440,000	\$1,010,000	\$0	\$615,000	\$1,720,000	\$2,205,000	\$45,000	\$1,083,500	\$48,000
				Capital Replacement Fund	\$1,562,900	\$1,787,525	\$1,915,612	\$1,930,612	\$2,198,612	\$2,073,612	\$2,275,612	\$2,575,612	\$2,690,612	\$2,550,612	\$1,840,612	\$2,140,612	\$1,825,612	\$405,612	-\$1,499,388	-\$1,244,388	-\$2,027,888
				Balance	\$1,492,525	\$1,615,612	\$1,630,612	\$1,898,612	\$1,773,612	\$1,975,612	\$2,275,612	\$2,390,612	\$2,250,612	\$1,540,612	\$1,840,612	\$1,525,612	\$105,612	-\$1,799,388	-\$1,544,388	-\$2,327,888	-\$2,075,888
				City of Middleton: 65.21%	\$1,053,541	\$1,063,322	\$1,238,085	\$1,156,572	\$1,288,297	\$1,483,927	\$1,558,918	\$1,467,624	\$1,004,633	\$1,200,263	\$994,852	\$68,870	-\$1,173,381	-\$1,007,095	-\$1,518,016	-\$1,353,687	
				Town of Middleton: 23.87%	\$385,647	\$389,227	\$453,199	\$423,361	\$471,579	\$543,189	\$570,639	\$537,221	\$367,744	\$439,354	\$364,164	\$25,210	-\$429,514	-\$368,645	-\$555,667	-\$495,514	
				Town of Springfield: 5.34%	\$86,274	\$87,075	\$101,386	\$94,711	\$105,498	\$121,518	\$127,659	\$120,183	\$82,269	\$98,289	\$81,468	\$5,640	-\$96,087	-\$82,470	-\$124,309	-\$110,852	
				Town of Westport: 5.58%	\$90,151	\$90,988	\$105,943	\$98,968	\$110,239	\$126,979	\$133,996	\$125,584	\$85,966	\$102,706	\$85,129	\$5,893	-\$100,406	-\$86,177	-\$129,896	-\$115,835	
					\$1,615,612	\$1,630,612	\$1,898,612	\$1,773,612	\$1,975,612	\$2,275,612	\$2,390,612	\$2,250,612	\$1,540,612	\$1,840,612	\$1,525,612	\$105,612	-\$1,799,388	-\$1,544,388	-\$2,327,888	-\$2,075,888	

Last Updated: 08/19/2021



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2022 TO 2026**

PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source	Project #	Priority	2022	2023	2024	2025	2026	Total
ADMINISTRATION/OTHER			2022	2023	2024	2025	2026	Total
Strategic Planning	AD-22-04	1	60,000	-	-	-	-	60,000
Re-paint City Entryway Signs	AD-22-01	2	10,000	-	-	-	-	10,000
Purchase of Trail Easement	AD-22-02	3	4,000	-	-	-	-	4,000
Council Chambers Hybrid Technology (ARPA)	AD-22-03	4	25,000	-	-	-	-	25,000
TOTAL PROJECTS			99,000	-	-	-	-	99,000
General Capital Borrowing			44,000	-	-	-	-	44,000
Other Funding Sources			55,000	-	-	-	-	55,000
TOTAL SOURCES			99,000	-	-	-	-	99,000
AIRPORT			2022	2023	2024	2025	2026	Total
Replacement of Lighting System for Runway & Taxiway	AI-22-01	1	70,000	-	-	-	-	70,000
TOTAL PROJECTS			70,000	-	-	-	-	70,000
General Capital Borrowing			-	-	-	-	-	-
Other Funding Sources			70,000	-	-	-	-	70,000
TOTAL SOURCES			70,000	-	-	-	-	70,000
BUILDING INSPECTION			2022	2023	2024	2025	2026	Total
Senior Center Furnance Replacements	BI-22-01	1	15,000	15,000	30,000	30,000	18,000	108,000
City Hall Air Handler Control Upgrade	BI-22-02	2	-	50,000	50,000	-	-	100,000
Police Department HVAC Controls	BI-22-03	3	-	-	-	20,000	-	20,000
TOTAL PROJECTS			15,000	65,000	80,000	50,000	18,000	228,000
General Capital Borrowing			15,000	65,000	80,000	50,000	18,000	228,000
Other Funding Sources			-	-	-	-	-	-
TOTAL SOURCES			15,000	65,000	80,000	50,000	18,000	228,000
CONSERVANCY LANDS			2022	2023	2024	2025	2026	Total
Master Planning	CL-22-01	1	33,000	18,000	-	-	-	51,000
Post Flood Pond Revegetation	CL-22-02	2	10,000	11,555	11,555	11,555	-	44,665
Bock Community Forest	CL-22-03	3	30,000	30,000	30,000	-	-	90,000
Middleton Hills Restoration	CL-22-04	4	30,000	20,000	10,000	-	-	60,000
Graber Pond Boardwalk Decking	CL-22-05	5	50,000	-	-	-	-	50,000
TOTAL PROJECTS			153,000	79,555	51,555	11,555	-	295,665
General Capital Borrowing			138,000	64,555	36,555	11,555	-	250,665
Other Funding Sources			15,000	15,000	15,000	-	-	45,000
TOTAL SOURCES			153,000	79,555	51,555	11,555	-	295,665
EMERGENCY MEDICAL SERVICES			2022	2023	2024	2025	2026	Total
Cardiac Monitor/Defibrillator/Pacemakers	EM-22-01	1	148,000	-	-	-	-	148,000
Zoll AED Replacements	EM-22-02	2	-	25,000	-	25,000	-	50,000
HVAC Control Systems and Boiler Upgrade	EM-22-03	3	-	48,000	-	27,000	-	75,000
EMS Satellite Station	EM-22-04	4	-	-	800,000	3,400,000	-	4,200,000
EMS Building Roof Replacement	EM-22-05	5	-	-	-	-	96,000	96,000
EMS Station Alerting System Upgrade	EM-22-06	6	-	-	-	60,000	-	60,000
TOTAL PROJECTS			148,000	73,000	800,000	3,512,000	96,000	4,629,000
General Capital Borrowing			148,000	73,000	800,000	3,512,000	96,000	4,629,000
Other Funding Sources			-	-	-	-	-	-
TOTAL SOURCES			148,000	73,000	800,000	3,512,000	96,000	4,629,000



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2022 TO 2026**

PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source	Project #	Priority	2022	2023	2024	2025	2026	Total
FIRE DISTRICT			2022	2023	2024	2025	2026	Total
Public Safety (Fire) Capital Reserve	FI-22-01	1	195,630	199,540	203,530	207,600	211,750	1,018,050
TOTAL PROJECTS			195,630	199,540	203,530	207,600	211,750	1,018,050
General Capital Borrowing			-	-	-	-	-	-
Other Funding Sources			195,630	199,540	203,530	207,600	211,750	1,018,050
TOTAL SOURCES			195,630	199,540	203,530	207,600	211,750	1,018,050
GOLF COURSE			2022	2023	2024	2025	2026	Total
9 Woods green design and construction	GC-22-01	1	15,000	85,000	-	-	-	100,000
Course improvement project and construction	GC-22-02	2	15,000	125,000	-	-	-	140,000
Storage shed	GC-22-03	3	50,000	-	-	-	-	50,000
Greens mower replacement	GC-22-04	4	50,000	50,000	-	-	-	100,000
PermaEdge & Porous Pave bunker renovation	GC-22-05	5	20,000	-	20,000	20,000	20,000	80,000
Rough mower replacement	GC-22-06	6	50,000	-	-	50,000	-	100,000
Utility cart replacement	GC-22-07	7	15,000	-	-	-	-	15,000
PondHawk (aeration) for two large ponds	GC-22-08	8	30,000	-	-	-	-	30,000
Cartpath improvements	GC-22-09	9	25,000	-	25,000	25,000	25,000	100,000
Kitchen equipment replacement	GC-22-10	10	20,000	-	-	-	-	20,000
LED light exchange at clubhouse	GC-22-11	11	15,000	-	-	-	-	15,000
Solar panels - clubhouse	GC-22-12	12	55,000	-	-	-	-	55,000
Pleasant View Road golf course construction	GC-22-13	13	-	400,000	-	-	-	400,000
Signage and gate replacement (PV Road)	GC-22-14	14	-	40,000	-	-	-	40,000
Seal coat parking lot	GC-22-15	15	-	20,000	-	-	-	20,000
Maintenance building addition	GC-22-16	16	-	20,000	500,000	-	-	520,000
Fairway mower	GC-22-17	17	-	-	-	80,000	-	80,000
Golf shop and restaurant interior upgrade	GC-22-18	18	-	-	-	125,000	-	125,000
Asphalt pavement, mill and overlay, original section	GC-22-19	19	-	-	-	-	255,000	255,000
TOTAL PROJECTS			360,000	740,000	545,000	300,000	300,000	2,245,000
General Capital Borrowing			-	-	-	-	-	-
Other Funding Sources			360,000	740,000	545,000	300,000	300,000	2,245,000
TOTAL SOURCES			360,000	740,000	545,000	300,000	300,000	2,245,000
INFORMATION TECHNOLOGY			2022	2023	2024	2025	2026	Total
Computer Replacement Plan	IT-22-01	1	40,000	45,000	45,000	45,000	45,000	220,000
Firewall Appliance Replacement	IT-22-02	2	20,000	-	-	-	-	20,000
Financial System Upgrade/Replacement	IT-22-03	3	245,000	-	-	-	-	245,000
Fleet Upgrade of Data Modems	IT-22-04	4	25,000	-	-	-	-	25,000
Backup Solution Replacement	IT-22-05	5	-	50,000	-	-	-	50,000
SAN Storage Replacement	IT-22-06	6	-	50,000	-	-	-	50,000
Isilon Storage Replacement	IT-22-07	7	-	-	-	-	200,000	200,000
TOTAL PROJECTS			330,000	145,000	45,000	45,000	245,000	810,000
General Capital Borrowing			245,000	145,000	45,000	45,000	245,000	725,000
Other Funding Sources			85,000	-	-	-	-	85,000
TOTAL SOURCES			330,000	145,000	45,000	45,000	245,000	810,000
LIBRARY			2022	2023	2024	2025	2026	Total
Restrooms	LB-22-01	1	-	75,000	-	-	-	75,000
Vehicle (ARPA)	LB-22-02	2	65,000	-	-	-	-	65,000
Exterior Signage	LB-22-03	3	-	8,000	-	-	-	8,000
Mechanical / AC Coil Replacement	LB-22-04	4	-	-	150,000	-	-	150,000
TOTAL PROJECTS			65,000	83,000	150,000	-	-	298,000
General Capital Borrowing			-	83,000	50,000	-	-	133,000
Other Funding Sources			65,000	-	100,000	-	-	165,000
TOTAL SOURCES			65,000	83,000	150,000	-	-	298,000



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2022 TO 2026**

PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source	Project #	Priority	2022	2023	2024	2025	2026	Total
PARKS, RECREATION & FORESTRY			2022	2023	2024	2025	2026	Total
Walter Bauman Aquatic Center	PR-22-01	1	100,000	100,000	100,000	100,000	100,000	500,000
ADA Transition Plan Implementation	PR-22-02	2	35,000	35,000	35,000	35,000	35,000	175,000
Playground Replacement Plan	PR-22-03	3	40,000	60,000	40,000	60,000	40,000	240,000
Parisi Park Shelter	PR-22-04	4	50,000	550,000	-	-	-	600,000
Tennis Courts	PR-22-05	5	300,000	-	300,000	-	-	600,000
Basketball Court Upgrades	PR-22-06	6	20,000	20,000	20,000	20,000	20,000	100,000
Master Plans (Lakeview East, Boat Launch, Bishops)	PR-22-07	7	35,000	-	-	-	-	35,000
HWY Q Dog Park Lights	PR-22-08	8	60,000	-	-	-	-	60,000
All Abilities Playground	PR-22-09	9	-	-	500,000	-	-	500,000
Community Center Feasibility Study	PR-22-10	10	30,000	-	-	-	-	30,000
			670,000	765,000	995,000	215,000	195,000	2,840,000
General Capital Borrowing			345,000	515,000	495,000	215,000	195,000	1,765,000
Other Funding Sources			325,000	250,000	500,000	-	-	1,075,000
TOTAL SOURCES			670,000	765,000	995,000	215,000	195,000	2,840,000
PEDESTRIAN AND BICYCLE PROJECTS			2022	2023	2024	2025	2026	Total
North Fork: Standard Imaging to Hitters	PB-22-01	1	207,810	-	-	-	-	207,810
South Fork: Deming Way to UW Health Ct.	PB-22-02	2	189,180	-	-	-	-	189,180
North Fork: Parview Rd to Airport Rd	PB-22-03	3	-	288,990	-	-	-	288,990
Orchid Heights Park	PB-22-04	4	-	-	316,350	-	-	316,350
North Fork: Parview Rd to Pleasant View Rd	PB-22-05	5	-	-	-	95,580	-	95,580
Parkside Heights Park	PB-22-06	6	-	-	-	42,930	-	42,930
Tiedeman Pond: Pondview Rd to South Ave	PB-22-07	7	-	-	-	81,990	-	81,990
South Fork: Greenway Blvd to Market St	PB-22-08	8	-	-	-	-	101,700	101,700
			396,990	288,990	316,350	220,500	101,700	1,324,530
General Capital Borrowing			396,990	288,990	316,350	220,500	101,700	1,324,530
Other Funding Sources			-	-	-	-	-	-
TOTAL SOURCES			396,990	288,990	316,350	220,500	101,700	1,324,530
PLANNING			2022	2023	2024	2025	2026	Total
Stone Horse Green Development (TIF 3/Donations)	PL-22-01	1	1,600,000	-	-	-	-	1,600,000
North Mendota Trail Connector (Capital)	PL-22-02	2	1,600,000	-	-	-	-	1,600,000
BCycle E-Bike Share System (TIF 3/Tourism)	PL-22-03	3	160,000	-	-	-	-	160,000
Pheasant Branch Conservancy Trailhead (TIF 5/Grant)	PL-22-04	4	58,383	389,217	91,575	610,525	-	1,149,700
Community Art Utility Box Project (Capital)	PL-22-05	5	20,000	-	-	-	-	20,000
Purchase of 100 kW Police Station Solar Array (Capital)	PL-22-06	6	-	100,000	-	-	-	100,000
Cayuga Connector (TIF 3)	PL-22-07	7	-	300,000	-	-	-	300,000
Lisa Lane Streetscaping (TIF 5)	PL-22-08	8	-	450,000	-	-	-	450,000
Utility Undergrounding on Century Avenue (TIF 5)	PL-22-09	9	-	-	450,000	-	-	450,000
Meriter Infrastructure, First Phase (TIF 5)	PL-22-10	10	-	-	-	3,700,000	-	3,700,000
Community Campus	PL-22-11	11	-	-	-	TBD	-	-
			3,438,383	1,239,217	541,575	4,310,525	-	9,529,700
General Capital Borrowing			1,620,000	100,000	-	-	-	1,720,000
Other Funding Sources			1,818,383	1,139,217	541,575	4,310,525	-	7,809,700
TOTAL SOURCES			3,438,383	1,239,217	541,575	4,310,525	-	9,529,700
POLICE DEPARTMENT			2022	2023	2024	2025	2026	Total
Portable Radio Replacement	PD-22-01	1	110,000	-	-	-	-	110,000
Library Car to Car Receiver Replacement	PD-22-02	2	12,000	-	-	-	-	12,000
Replace PD Auxiliary Base Station	PD-22-03	3	13,000	-	-	-	-	13,000
Remote Site Environmental Monitoring	PD-22-04	4	10,000	-	-	-	-	10,000
Replacement of Dispatch Console	PD-22-05	5	-	95,000	-	-	-	95,000
Replacement of Library Auxiliary Base Station	PD-22-06	6	-	12,000	-	-	-	12,000
Body Worn Camera Replacement	PD-22-07	7	-	-	60,000	-	-	60,000
Radar Unit Replacement	PD-22-08	8	-	-	30,000	-	-	30,000
			145,000	107,000	90,000	-	-	342,000
General Capital Borrowing			145,000	107,000	90,000	-	-	342,000
Other Funding Sources			-	-	-	-	-	-
TOTAL SOURCES			145,000	107,000	90,000	-	-	342,000



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2022 TO 2026**

PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source	Project #	Priority	2022	2023	2024	2025	2026	Total
PUBLIC WORKS: STREETS			2022	2023	2024	2025	2026	Total
Middleton Beach, Mendota Reconstruction	PW-22-01	1	1,100,000	-	-	-	-	1,100,000
Shorecrest Resurfacing	PW-22-02	2	695,000	-	-	-	-	695,000
Pleasant View Reconstruction (TIF)	PW-22-03	3	4,000,000	14,600,000	-	-	-	18,600,000
Century Ave. Bridge Replacement (TIF)	PW-22-04	4	200,000	1,000,000	-	-	-	1,200,000
Lake, Dewey Reconstruction	PW-22-05	5	45,000	390,000	-	-	-	435,000
Street Surface Treatments (incl. crack filling)	PW-22-06	6	250,000	250,000	250,000	300,000	600,000	1,650,000
Clark, Lee Reconstruction	PW-22-07	7	395,000	-	-	-	-	395,000
Middleton Springs Resurfacing	PW-22-08	8	180,000	-	-	-	-	180,000
Parmenter, Elmwood, Aurora Reconstruction (TIF)	PW-22-09	9	-	750,000	-	-	-	750,000
Parmenter Resurfacing (South - Terrace)	PW-22-10	10	-	90,000	-	-	-	90,000
N. Westfield Resurfacing	PW-22-11	11	-	360,000	-	-	-	360,000
Franklin Reconstruction	PW-22-12	12	60,000	855,000	-	-	-	915,000
Elm Reconstruction	PW-22-13	13	40,000	100,000	-	-	-	140,000
Parmenter Reconstruction (N. Century)(TIF/Grant)	PW-22-14	14	-	4,600,000	-	-	-	4,600,000
Columbus & Courts Reconstruction	PW-22-15	15	-	60,000	640,000	-	-	700,000
Boulder Reconstruction	PW-22-16	16	-	30,000	300,000	-	-	330,000
Elmwood Resurfacing	PW-22-17	17	-	-	605,000	-	-	605,000
Diane, Mathews Resurfacing	PW-22-18	18	-	-	210,000	-	-	210,000
Mound Reconstruction	PW-22-19	19	-	-	25,000	90,000	-	115,000
Kenyon & Courts Resurfacing	PW-22-20	20	-	-	-	380,000	-	380,000
Park Lawn Resurfacing	PW-22-21	21	-	-	-	340,000	-	340,000
Murphy, Eagle Resurfacing	PW-22-22	22	-	-	-	450,000	-	450,000
Spring Hill, Knoll, Lynn Resurfacing	PW-22-23	23	-	-	-	430,000	-	430,000
Lakeview, Oakwood Reconstruction	PW-22-24	24	-	-	-	50,000	570,000	620,000
Resurfacing (City-wide)	PW-22-25	25	-	-	-	-	840,000	840,000
Design 2027 Reconstruction Projects	PW-22-26	26	-	-	-	-	60,000	60,000
			6,965,000	23,085,000	2,030,000	2,040,000	2,070,000	36,190,000
General Capital Borrowing			2,765,000	2,135,000	2,030,000	2,040,000	2,070,000	11,040,000
Other Funding Sources			4,200,000	20,950,000	-	-	-	25,150,000
TOTAL SOURCES			6,965,000	23,085,000	2,030,000	2,040,000	2,070,000	36,190,000
PUBLIC WORKS: FLEET ADDITIONS			2022	2023	2024	2025	2026	Total
Ford F550 with dump box	PV-22-01	1	85,000	-	-	-	-	85,000
Ford F350 with utility box	PV-22-02	2	65,000	-	-	-	-	65,000
			150,000	-	-	-	-	150,000
General Capital Borrowing			150,000	-	-	-	-	150,000
Other Funding Sources			-	-	-	-	-	-
TOTAL SOURCES			150,000	-	-	-	-	150,000
PUBLIC WORKS: OTHER PROJECTS			2022	2023	2024	2025	2026	Total
Salt Shed Roof Replacement	PO-22-01	1	30,000	-	-	-	-	30,000
Replace Traffic Signal Controller	PO-22-02	2	50,000	65,000	60,000	60,000	60,000	295,000
Rail Spur Repairs, Industrial Park	PO-22-03	3	125,000	-	-	-	-	125,000
Rail Crossing Repairs	PO-22-04	4	30,000	15,000	15,000	20,000	-	80,000
Replacement of mobile radios and repeater	PO-22-05	5	18,000	24,000	27,000	27,000	-	96,000
Retaining Wall Repair: Bike Path at Pleasant View Rd Unc	PO-22-06	6	20,000	-	-	-	-	20,000
Speed Display Sign: Maywood Ave hill	PO-22-07	7	12,000	-	-	-	-	12,000
RRFB: Evergreen at White Coral	PO-22-08	8	15,000	-	-	-	-	15,000
Survey Services: New Benchmarks, Cleanup ROW & Anne	PO-22-09	9	-	-	30,000	-	-	30,000
Citywide Transportation Network Plan: Update of 2006	PO-22-10	10	-	-	-	-	85,000	85,000
Century Ave.: Traffic Signal Changes at Hedden/CTH Q	PO-22-11	11	-	-	-	-	15,000	15,000
			300,000	104,000	132,000	107,000	160,000	803,000
General Capital Borrowing			300,000	55,250	92,000	77,000	115,000	639,250
Other Funding Sources			-	48,750	40,000	30,000	45,000	163,750
TOTAL SOURCES			300,000	104,000	132,000	107,000	160,000	803,000



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2022 TO 2026**

PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source			Project #	Priority	2022	2023	2024	2025	2026	Total
SEWER UTILITY										
					2022	2023	2024	2025	2026	Total
Sewer Main Replacement	SU-22-01	1		75,000	400,000	250,000	250,000	250,000		1,225,000
Sewer Force Main Replacement	SU-22-02	2		250,000	-	-	-	-		250,000
Sewer Lift Station Rehab	SU-22-03	3		200,000	-	-	-	-		200,000
Sewer Utility Vehicle Replacement	SU-22-04	4		495,000	-	-	-	-		495,000
				<u>1,020,000</u>	<u>400,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>		<u>2,170,000</u>
General Capital Borrowing				-	-	-	-	-		-
Other Funding Sources				1,020,000	400,000	250,000	250,000	250,000		2,170,000
TOTAL SOURCES				<u>1,020,000</u>	<u>400,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>		<u>2,170,000</u>
STORM WATER UTILITY										
				2022	2023	2024	2025	2026		Total
Pheasant Branch: Confl Pond-Park (1): Repair	SW-22-01	1		381,500	-	-	-	-		381,500
Pheasant Branch: Parmenter-Park (2): Repair	SW-22-02	2		270,000	-	-	-	-		270,000
Pheasant Branch: Park-Century: Repair	SW-22-03	3		319,000	-	-	-	-		319,000
Pheasant Branch: N. of Century: Repair	SW-22-04	4		315,000	-	-	-	-		315,000
Clovernook/RR Ditch Drainageway: Repair	SW-22-05	5		75,000	-	-	-	-		75,000
Spring Hill Pond: Sediment Removal	SW-22-06	6		15,000	40,000	-	-	-		55,000
Middleton Hills SE Pond: Dredging	SW-22-07	7		20,000	80,000	-	-	-		100,000
				<u>1,395,500</u>	<u>120,000</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>1,515,500</u>
General Capital Borrowing				-	-	-	-	-		-
Other Funding Sources				1,395,500	120,000	-	-	-		1,515,500
TOTAL SOURCES				<u>1,395,500</u>	<u>120,000</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>1,515,500</u>
VEHICLE & EQUIPMENT REPLACEMENT										
				2022	2023	2024	2025	2026		Total
Vehicle Replacement Plan Annual Funding	VE-22-01	1		500,000	525,000	550,000	575,000	600,000		2,750,000
				<u>500,000</u>	<u>525,000</u>	<u>550,000</u>	<u>575,000</u>	<u>600,000</u>		<u>2,750,000</u>
General Capital Borrowing				500,000	525,000	550,000	575,000	600,000		2,750,000
Other Funding Sources				-	-	-	-	-		-
TOTAL SOURCES				<u>500,000</u>	<u>525,000</u>	<u>550,000</u>	<u>575,000</u>	<u>600,000</u>		<u>2,750,000</u>
WATER RESOURCES										
				2022	2023	2024	2025	2026		Total
Adaptive Management/TMDL Compliance	WR-22-01	1		61,246	61,246	61,912	61,912	62,000		308,316
Misty Valley (ARPA)	WR-22-02	2		45,000	400,000	-	-	-		445,000
Hidden Oaks (ARPA)	WR-22-03	3		45,000	300,000	-	-	-		345,000
Esser Pond Dredge & Outfall Improv. (ARPA)	WR-22-04	4		50,000	300,000	-	-	-		350,000
Confluence Pond Weir Modification (ARPA)	WR-22-05	5		20,000	80,000	-	-	-		100,000
Confluence Pond Expansion (APRA)	WR-22-06	6		-	150,000	2,600,000	1,000,000	-		3,750,000
Pond A-2 Construction	WR-22-07	7		-	-	120,000	1,800,000	1,000,000		2,920,000
South Fork Culverts	WR-22-08	8		-	-	-	50,000	450,000		500,000
				<u>221,246</u>	<u>1,291,246</u>	<u>2,781,912</u>	<u>2,911,912</u>	<u>1,512,000</u>		<u>8,718,316</u>
General Capital Borrowing				61,246	61,246	181,912	1,911,912	1,512,000		3,728,316
Other Funding Sources				160,000	1,230,000	2,600,000	1,000,000	-		4,990,000
TOTAL SOURCES				<u>221,246</u>	<u>1,291,246</u>	<u>2,781,912</u>	<u>2,911,912</u>	<u>1,512,000</u>		<u>8,718,316</u>
WATER UTILITY										
				2022	2023	2024	2025	2026		Total
Water Meter Replacement	WU-22-01	1		75,000	75,000	75,000	75,000	75,000		375,000
Water Main Replacement	WU-22-02	2		1,110,000	1,300,000	1,025,000	450,000	400,000		4,285,000
Well Rehab	WU-22-03	3		-	150,000	-	150,000	-		300,000
Water Utility Vehicle Replacement	WU-22-04	4		-	97,500	120,000	62,500	262,300		542,300
Water Utility Equipment Replacement	WU-22-05	5		9,550	64,500	11,000	-	7,700		92,750
Solar Array - Well #6 (ARPA)	WU-22-06	6		60,000	-	-	-	-		60,000
Solar Array - Well #8 (ARPA)	WU-22-07	7		180,000	-	-	-	-		180,000
				<u>1,434,550</u>	<u>1,687,000</u>	<u>1,231,000</u>	<u>737,500</u>	<u>745,000</u>		<u>5,835,050</u>
General Capital Borrowing				-	-	-	-	-		-
Other Funding Sources				1,434,550	1,687,000	1,231,000	737,500	745,000		5,835,050
TOTAL SOURCES				<u>1,434,550</u>	<u>1,687,000</u>	<u>1,231,000</u>	<u>737,500</u>	<u>745,000</u>		<u>5,835,050</u>



**CITY OF MIDDLETON
CAPITAL IMPROVEMENT PLAN
2022 TO 2026**

PROJECTS AND FUNDING SOURCES BY DEPARTMENT

Department / Project / Funding Source	Project #	Priority	2022	2023	2024	2025	2026	Total
TOTAL ALL PROJECTS			2022	2023	2024	2025	2026	Total
CAPITAL BUDGET			\$ 6,873,236	\$ 4,218,041	\$ 4,766,817	\$ 8,657,967	\$ 4,952,700	\$ 29,468,761
TAX INCREMENT FINANCING			5,368,383	18,739,217	541,575	4,310,525	-	28,959,700
DEPARTMENT REVENUES & USER FEES			3,559,774	2,507,000	1,781,000	1,287,500	1,295,000	10,430,274
FUND BALANCE & REPLACEMENT FUNDS			505,630	449,540	798,530	207,600	211,750	2,173,050
GRANTS, DONATIONS, & OTHER FUNDS			1,765,276	5,083,750	2,905,000	1,030,000	45,000	10,829,026
TOTAL ALL FUNDING SOURCES			\$ 18,072,299	\$ 30,997,548	\$ 10,792,922	\$ 15,493,592	\$ 6,504,450	\$ 81,860,811
TOTAL ALL AREAS			\$ 18,072,299	\$ 30,997,548	\$ 10,792,922	\$ 15,493,592	\$ 6,504,450	\$ 81,860,811



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

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Approved</u>	<u>2021</u> <u>Projected</u>	<u>2022</u> <u>Approved</u>
REVENUES				
Tax Increment	\$ 11,292,071	\$ 12,087,182	\$ 12,509,461	\$ 10,742,583
Exempt Computer Aid	350,595	350,595	350,595	350,595
Exempt Personal Property Aid	707,133	1,078,377	1,078,377	707,133
Other Revenues	16,924	500,000	668,020	-
Investment and Interest Income	121,894	5,000	50,000	25,000
Total Revenues	\$ 12,488,617	\$ 14,021,154	\$ 14,656,453	\$ 11,825,311
EXPENDITURES				
General				
Administration	10,591	15,000	15,000	15,000
Planning	159,877	200,000	200,000	200,000
Engineering	71,780	50,000	50,000	50,000
GIS	48,975	35,000	35,000	35,000
Legal	74,085	75,000	75,000	75,000
Contribution to CDA	70,000	70,000	70,000	70,000
TID Cost Recovery	1,176,530	1,026,530	1,026,530	600,000
Debt Service				
Principal	1,655,000	170,000	170,000	175,000
Interest	67,563	6,900	6,900	3,500
Debt Issuance Costs	-	-	-	-
Capital Outlay & Incentives				
Capital Projects	447,401	13,088,520	10,893,520	8,420,000
Developer Payments	3,739,987	3,508,284	3,723,586	3,891,968
Total Expenditures	\$ 7,521,789	\$ 18,245,234	\$ 16,265,536	\$ 13,535,468
OTHER FINANCING SOURCES (USES)				
Long-term debt issues	-	-	-	-
Premium on debt issued	-	-	-	-
Transfer to Debt Service Fund	-	-	-	-
Donation to TID 5	-	-	-	-
Sale of Property	-	-	-	-
Other Transfers In (Out)	-	-	-	-
Total Other Sources (Uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	4,966,828	(4,224,080)	(1,609,083)	(1,710,157)
FUND BALANCE				
Beginning Fund Balance	\$ 13,640,790	\$ 18,607,618	\$ 18,607,618	\$ 16,998,535
Ending Fund Balance	18,607,618	14,383,538	16,998,535	15,288,378
Less Advances to Other Funds	(4,193,289)	(4,193,289)	(4,193,289)	(4,193,289)
NET AVAILABLE FUND BALANCE	\$ 14,414,329	\$ 10,190,249	\$ 12,805,246	\$ 11,095,089



TIF DISTRICT #3 AMENDMENT 9 PRIORITY PROJECTS AND ESTIMATED COSTS

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

2022 TIF DISTRICT #3 CAPITAL PROJECTS

Downtown Plaza Development	\$	1,600,000
Community Art Utility Box Project		10,000
Pleasant View Road Reconstruction (Design & Land Acquisition)		4,000,000
Community Campus Planning		23,150
Strategic Planning		30,000
North & South Fork Monitoring		35,000
<u>Other Capital Projects</u>		<u>2,721,850</u>
TOTAL	\$	8,420,000



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

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Approved</u>	<u>2021</u> <u>Projected</u>	<u>2022</u> <u>Approved</u>
REVENUES				
Tax Increment	\$ 1,372,090	\$ 1,585,992	\$ 1,609,087	\$ 2,098,053
Exempt Computer Aid	20,704	20,704	20,704	20,704
Exempt Personal Property Aid	66,550	102,429	102,429	66,550
Grant Revenues	-	-	-	-
Rental Income	-	-	-	-
Other Revenues	34,579	25,000	25,000	25,000
Investment and Interest Income	30,242	-	15,000	5,000
Total Revenues	\$ 1,524,165	\$ 1,734,125	\$ 1,772,220	\$ 2,215,307
EXPENDITURES				
General				
Administration	150	150	150	150
Planning	36,431	35,000	35,000	35,000
Engineering	5,000	25,000	25,000	25,000
Legal	19,522	25,000	25,000	25,000
Debt Service				
Principal	3,619,202	540,000	540,000	555,000
Interest	253,524	225,718	114,681	99,173
Issuance Costs	118,871	-	-	-
Capital Outlay & Incentives				
Capital Projects	381,044	858,994	858,994	1,700,000
Developer Payments	191,793	242,260	252,997	478,827
Total Expenditures	\$ 4,625,537	\$ 1,952,122	\$ 1,851,822	\$ 2,918,150
OTHER FINANCING SOURCES (USES)				
Long-term debt issues	7,055,000	-	-	-
Payment to escrow agent	(3,694,799)	-	-	-
Sale of Property	2,626,362	-	-	-
Other Transfers In (Out)	-	-	-	-
Total Other Sources (Uses)	5,986,563	-	-	-
NET CHANGE IN FUND BALANCE	2,885,191	(217,997)	(79,602)	(702,843)
FUND BALANCE				
Beginning Fund Balance	\$ (3,875,796)	\$ (990,605)	\$ (990,605)	\$ (1,070,207)
Ending Fund Balance	(990,605)	(1,208,602)	(1,070,207)	(1,773,050)
Plus Advances from Other Funds	2,048,999	2,048,999	2,048,999	2,048,999
NET AVAILABLE FUNDS	\$ 1,058,394	\$ 840,397	\$ 978,792	\$ 275,949

20221 TIF DISTRCT #5 CAPITAL PROJECTS

PBC Trailhead Phase 1 Design	\$ 58,383
Century Avenue Bridge Design	200,000
<u>Other Miscellaneous Projects/Tribeca Stormwater</u>	<u>1,441,617</u>
TOTAL	\$ 1,700,000



2022 Debt Service Budget

The Debt Service Fund is used to account for the account for the payment of general long-term debt principal, interest, and related costs. Debt service payments for the City's Tax Increment Financing (TIF) districts are budgeted in each TIF fund. The City's enterprise funds do not have any outstanding debt.

Outstanding Debt Issues

Table with 6 columns: Issue, Purpose, Maturity Year, Callable, Original Amount, Balance at 12/31/21. Lists various debt issues from 2012 to 2021, including GO Promissory Notes, Taxable GO Notes, Refunding Bonds, and State Trust Fund Loans, with a total balance of \$39,187,442.

Legal Debt Limit

Table showing legal debt limit calculations: 2021 Total Equalized Valuation as Certified by WI Dept. of Revenue (\$4,263,315,100), Legal Debt Limit as Percentage of Equalized Valuation (5%), Allowable Debt Limit as of 12/31/2021 (\$213,165,755), General Obligation Debt Outstanding as of 12/31/2021 (\$39,187,442), Available Debt Capacity Under Legal Limit (\$173,978,313), and Percent of Legal Debt Limit Incurred (18.4%).



2022 City of Middleton Budget

General Debt Service Budget Summary (Fund 300)

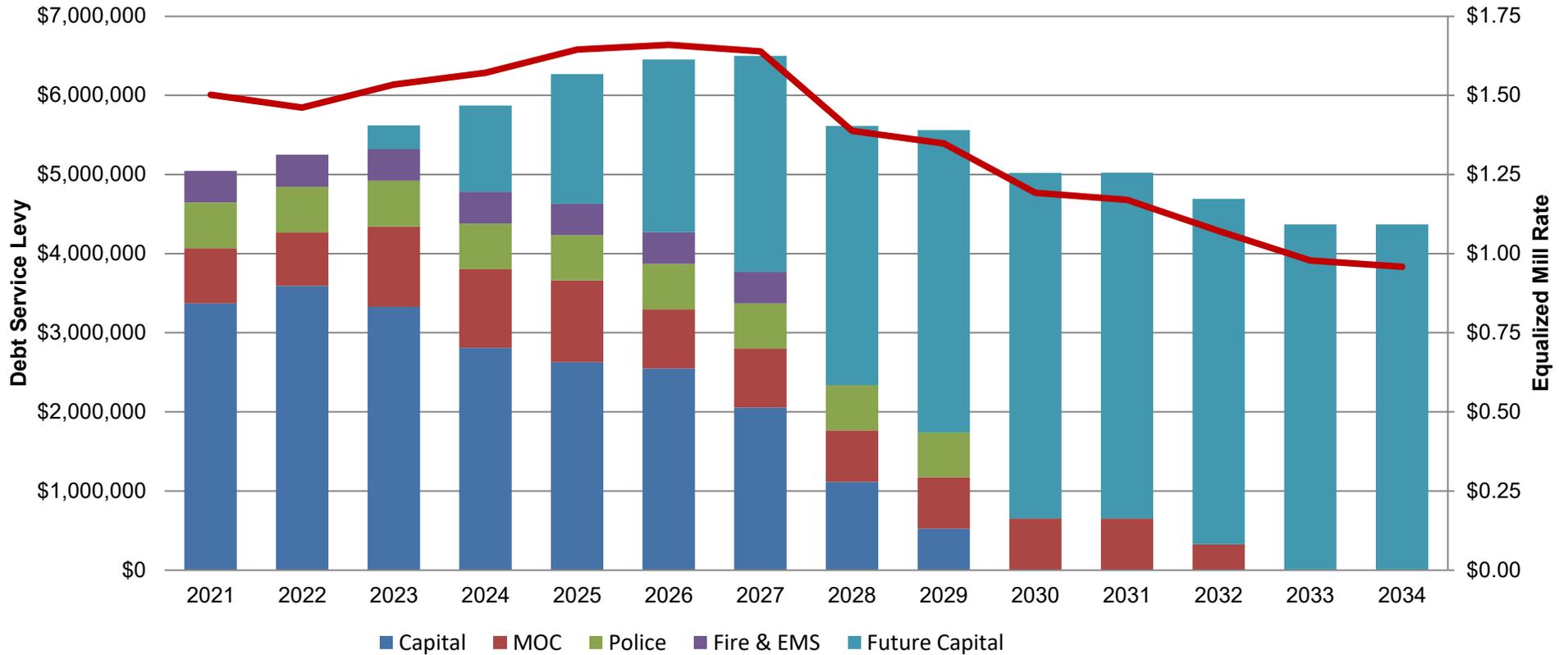
	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Projected</u>	<u>2022</u> <u>Approved</u>
REVENUES				
Property Taxes	\$ 4,885,000	\$ 5,046,926	\$ 5,046,926	\$ 5,250,000
BAB Interest Subsidy	25,340	-	-	-
Interest	2,503	-	-	-
Total Revenues	\$ 4,912,843	\$ 5,046,926	\$ 5,046,926	\$ 5,250,000
EXPENDITURES				
Principal - General	4,265,000	4,392,558	4,392,558	4,777,128
Principal - Refunding	-	-	-	-
Interest - General	860,682	892,018	892,018	886,919
Paying Agent & Fiscal Charges	7,750	7,500	7,500	7,500
Issuance Costs & Fiscal Charges	74,324	-	74,379	-
Total Expenditures	\$ 5,207,755	\$ 5,292,076	\$ 5,366,455	\$ 5,671,547
Excess (deficiency) of revenues over expenditures	\$ (294,912)	\$ (245,150)	\$ (319,529)	(421,547)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium on debt issued	247,686	-	280,558	-
Refunding payment to escrow	-	-	-	-
Transfer from Impact Fee Funds	145,000	150,000	150,000	215,000
Operating transfers in/(out)	-	-	-	-
Total Other Financing Sources (Uses)	392,686	150,000	430,558	215,000
Excess (Deficit) of Sources vs. Uses of Funds	97,774	(95,150)	111,029	(206,547)
FUND BALANCE				
Beginning of Year	\$ 136,460	\$ 234,234	\$ 234,234	\$ 345,262
End of Year	\$ 234,234	\$ 139,084	\$ 345,262	\$ 138,715



2022 DEBT SERVICE PAYMENTS BY ISSUE AND CATEGORY

Issue	Purpose	Original Amount	Balance at 12/31/21	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	\$ 520,000	2022	9/1/2020	\$ 345,000	\$ 6,900	\$ 351,900	\$ 175,000	\$ 3,500	\$ 178,500	\$ -	\$ -	\$ -
2012 Taxable GO Notes	TID #5	5,110,000	295,000	2022	9/1/2022	-	-	-	-	-	-	295,000	6,785	301,785
2013 GO Promissory Notes	Capital/MOC	4,000,000	830,000	2023	2/1/2021	315,000	20,175	335,175	-	-	-	-	-	-
2014 GO Promissory Notes	Capital	2,000,000	265,000	2022	2/1/2020	265,000	3,975	268,975	-	-	-	-	-	-
2015 GO Refunding Bonds	MOC	6,500,000	6,160,000	2032	9/1/2025	160,000	180,050	340,050	-	-	-	-	-	-
2015 GO Promissory Notes	Capital	3,000,000	890,000	2023	2/1/2021	440,000	13,400	453,400	-	-	-	-	-	-
2016 GO Refunding Bonds	Fire & EMS	3,900,000	2,630,000	2027	2/1/2024	420,000	48,400	468,400	-	-	-	-	-	-
2017 GO Notes	Capital	4,000,000	2,495,000	2027	3/1/2025	385,000	67,150	452,150	-	-	-	-	-	-
2018 GO Notes	Capital	3,500,000	2,270,000	2026	3/1/2024	420,000	72,850	492,850	-	-	-	-	-	-
2019 GO Notes	Capital	3,490,000	2,625,000	2027	3/1/2025	400,000	85,600	485,600	-	-	-	-	-	-
2019 GO Refunding Notes	Police Station	5,560,000	4,995,000	2029	9/1/2026	550,000	179,450	729,450	-	-	-	-	-	-
2019 State Trust Fund Loan	Flood Recovery	590,000	452,442	2024	Yes	146,021	14,704	160,725	-	-	-	-	-	-
2020 GO Notes	Capital	4,270,000	3,910,000	2028	3/1/2026	580,000	83,250	663,250	-	-	-	-	-	-
2020 Taxable GO Ref Bonds	TID #5	7,055,000	6,800,000	2035	9/1/2028	-	-	-	-	-	-	260,000	92,388	352,388
2020 State Trust Fund Loan	Recovery Loans	300,000	300,000	2025	Yes	71,107	9,041	80,148	-	-	-	-	-	-
2021 GO Notes	Capital	3,750,000	3,750,000	2029	3/1/2026	280,000	101,974	381,974	-	-	-	-	-	-
TOTAL	TOTAL	\$ 61,525,000	\$ 39,187,442			\$ 4,777,128	\$ 886,919	\$ 5,664,047	\$ 175,000	\$ 3,500	\$ 178,500	\$ 555,000	\$ 99,173	\$ 654,173

Projected Debt Service Levy & Equalized Mill Rate: \$4.0 Million Average Annual Capital Borrowing 2022 - 2032



Budget Year	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Debt Service Levy	\$5.05 M	\$5.25 M	\$5.62 M	\$5.87 M	\$6.27 M	\$6.45 M	\$6.5 M	\$5.61 M	\$5.56 M	\$5.02 M	\$5.02 M	\$4.69 M
Debt Service Mill Rate	\$ 1.50	\$ 1.46	\$ 1.53	\$ 1.57	\$ 1.64	\$ 1.66	\$ 1.64	\$ 1.39	\$ 1.35	\$ 1.19	\$ 1.17	\$ 1.07

REVISED Assumptions

- * \$4.0 million of annual general capital borrowing 2022-2032
- * 8 year term for general capital borrowing at 2.0% average interest rate
- * 2.0% annual non-TID equalized value growth



2022 City of Middleton Budget

WATER UTILITY REVENUES

	2020		2021		2022		
	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	1,041,606	1,091,548	1,091,548	1,405,610	1,405,610	1,452,769
610-4612-00 METERED SALES-COMMERCIAL	746,099	417,841	746,099	746,099	788,876	788,876	795,299
610-4613-00 METERED SALES-INDUSTRIAL	164,142	98,881	164,142	164,142	168,345	168,345	168,976
610-4614-00 METERED SALES - MULTI FAMILY	298,439	405,952	298,439	298,439	311,566	311,566	313,537
610-4620-00 PRIVATE FIRE PROTECTION	108,655	93,645	108,655	108,655	108,655	108,655	108,655
610-4630-00 PUBLIC FIRE PROTECTION	485,243	490,380	485,243	485,243	485,243	485,243	485,243
610-4640-00 OTHER SALES TO PUBLIC AUTHORIT	55,000	37,004	55,000	55,000	58,857	58,857	59,437
610-4660-00 SALES FOR RESALE	-	637	-	-	-	-	-
TOTAL	2,949,126	2,585,946	2,949,126	2,949,126	3,327,152	3,327,152	3,383,916
MISCELLANEOUS REVENUES							
610-4701-00 FORFEITED DISCOUNTS	4,000	1,759	4,000	4,000	4,000	4,000	4,000
610-4710-00 MISC SERVICE REVENUE	5,000	2,023	5,000	5,000	5,000	5,000	5,000
610-4720-00 RENT FROM WATER PROPERTY	105,000	102,469	105,000	105,000	105,000	105,000	105,000
610-4740-00 OTHER WATER REVENUES (AM-1)	5,000	996	5,000	1,000	1,000	1,000	1,000
610-4790-00 TRANSFER IN	-	17,691	-	-	-	-	-
TOTAL	119,000	124,938	119,000	115,000	115,000	115,000	115,000
INTEREST & OTHER FINANCING SOURCES							
610-4210-00 CONTRIBUTIONS IN AID OF CONSTU	-	75,715	-	-	-	-	-
610-4210-01 CAPITAL CONTRIBUTED BY MUNI	-	-	-	-	-	-	-
610-4250-00 AMORTIZATION OF PSC LIABILITY	-	-	-	-	-	-	-
610-4290-00 INTEREST & DIVIDEND INCOME	25,000	54,250	25,000	25,000	25,000	25,000	25,000
610-4290-03 CREDIT CARD REBATE PROGRAM	5,000	3,080	5,000	5,000	5,000	5,000	5,000
610-4291-00 MISCELLANEOUS INCOME	3,557	12,723	3,000	3,000	3,000	3,000	3,000
TOTAL	33,557	145,767	33,000	33,000	33,000	33,000	33,000
TOTAL WATER UTILITY REVENUES	3,101,683	2,856,652	3,101,126	3,097,126	3,475,152	3,475,152	3,531,916



2022 City of Middleton Budget

WATER UTILITY EXPENSES

		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
SOURCE OF SUPPLY								
WAGES								
610-6160-110	SALARIES-FULL-TIME (601)	33,742	25,009	27,637	27,637	25,000	25,000	25,000
610-6160-117	OVERTIME	-	-	-	-	-	-	-
610-6160-135	LONGEVITY	11,368	-	8,413	8,413	9,450	9,450	9,450
610-6160-198	PENSION EXPENSE	-	12,132	-	-	-	-	-
	TOTAL	45,110	37,141	36,050	36,050	34,450	34,450	34,450
PERSONNEL BENEFITS								
610-6160-192	RETIREMENT	2,333	(1,672)	1,913	1,913	-	-	-
610-6160-193	FICA	2,644	1,848	2,168	2,168	2,000	2,000	2,000
	TOTAL	4,977	175	4,081	4,081	2,000	2,000	2,000
OPERATING EXPENSES								
610-6160-220	SUPPLIES & EXPENSES (603)	7,000	3,204	7,000	7,000	7,000	7,000	7,000
610-6160-410	MAINTENANCE (617): PPE	1,000	377	1,000	1,000	1,000	1,000	1,000
	TOTAL	8,000	3,581	8,000	8,000	8,000	8,000	8,000
TOTAL SOURCE OF SUPPLY		58,087	40,898	48,131	48,131	44,450	44,450	44,450
PUMPING								
WAGES								
610-6162-110	SALARIES-FULL-TIME (624)	12,355	3,172	7,741	7,741	5,000	5,000	5,000
610-6162-117	OVERTIME	-	-	-	-	-	-	-
	TOTAL	12,355	3,172	7,741	7,741	5,000	5,000	5,000
PERSONNEL BENEFITS								
610-6162-192	RETIREMENT	854	(219)	536	536	-	-	-
610-6162-193	FICA	968	233	607	607	500	500	500
	TOTAL	1,822	14	1,143	1,143	500	500	500
OPERATING EXPENSES								
610-6162-210	PURCHASED POWER (623)	245,000	223,093	245,000	260,000	260,000	260,000	260,000
610-6162-220	SUPPLIES & EXPENSES (626)	11,500	28,635	11,500	11,500	11,500	11,500	11,500
610-6162-410	MAINTENANCE (633)	5,000	2,774	5,000	5,000	5,000	5,000	5,000
	TOTAL	261,500	254,501	261,500	276,500	276,500	276,500	276,500
TOTAL PUMPING		275,677	257,688	270,384	285,384	282,000	282,000	282,000



2022 City of Middleton Budget

WATER UTILITY EXPENSES

	2020		2021		2022		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	WATER TREATMENT						
WAGES							
610-6163-110 SALARIES-FULL-TIME (642)	10,198	118	1,137	1,137	500	500	500
610-6163-117 OVERTIME	-	-	-	-	-	-	-
TOTAL	10,198	118	1,137	1,137	500	500	500
PERSONNEL BENEFITS							
610-6163-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
610-6163-192 RETIREMENT	705	(8)	93	93	-	-	-
610-6163-193 FICA	799	8	105	105	45	45	45
610-6163-194 HEALTH INSURANCE	-	-	-	-	-	-	-
610-6163-195 DENTAL INSURANCE	-	-	-	-	-	-	-
TOTAL	1,504	1	198	198	45	45	45
OPERATING EXPENSES							
610-6163-220 SUPPLIES & EXPENSES (643)	20,000	10,795	20,000	10,000	12,000	12,000	12,000
610-6163-230 CHEMICALS (641)	30,000	13,034	30,000	15,000	20,000	20,000	20,000
610-6163-410 MAINTENANCE (652)	6,000	712	6,000	6,000	1,000	1,000	1,000
TOTAL	56,000	24,541	56,000	31,000	33,000	33,000	33,000
TOTAL WATER TREATMENT	67,702	24,659	57,335	32,335	33,545	33,545	33,545

TRANSMISSION & DISTRIBUTION

WAGES							
610-6164-110 SALARIES-FULL-TIME (660)	23,744	-	-	-	-	-	-
610-6164-111 LABOR RES. & STANDPIPE (661)	26,947	-	3,637	3,637	3,500	3,500	3,500
610-6164-112 LABOR - MAINS (662)	69,255	64,046	61,713	61,713	65,000	65,000	65,000
610-6164-113 LABOR - SERVICES (662)	30,602	46,773	47,108	47,108	45,000	45,000	45,000
610-6164-114 LABOR - METERS (663)	4,656	41,354	43,898	43,898	45,000	45,000	45,000
610-6164-115 LABOR - HYDRANTS (662)	9,408	6,634	8,218	8,218	7,000	7,000	7,000
610-6164-117 OVERTIME	10,404	-	10,404	10,404	-	-	-
TOTAL	175,016	158,808	174,978	174,978	165,500	165,500	165,500
PERSONNEL BENEFITS							
610-6164-190 FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
610-6164-192 RETIREMENT	11,380	-	12,094	12,094	-	-	-
610-6164-193 FICA	12,897	10,799	13,707	13,707	14,500	14,500	14,500
610-6164-194 HEALTH INSURANCE	-	-	-	-	-	-	-
610-6164-195 DENTAL INSURANCE	-	-	-	-	-	-	-
TOTAL	24,277	10,799	25,801	25,801	14,500	14,500	14,500
OPERATING EXPENSES							
610-6164-220 SUPPLIES & EXPENSES (665)	40,557	30,080	40,000	40,000	35,000	35,000	35,000
610-6164-410 MAINT (DO NOT USE)	-	-	-	-	-	-	-
610-6164-411 MAINT RES. & STANDPIPE (672)	5,000	270	5,000	5,000	20,000	20,000	20,000
610-6164-412 MAINT - MAINS (673)	75,000	75,864	75,000	75,000	75,000	75,000	75,000
610-6164-413 MAINT - SERVICES (675)	15,000	11,421	15,000	15,000	15,000	15,000	15,000
610-6164-414 MAINT - METERS (676)	25,000	24,231	25,000	25,000	25,000	25,000	25,000
610-6164-415 MAINT - HYDRANTS (677)	26,000	20,166	26,000	26,000	26,000	26,000	26,000
TOTAL	186,557	162,032	186,000	186,000	196,000	196,000	196,000
TOTAL TRANSMISSION & DISTRIBUTION	385,850	331,638	386,779	386,779	376,000	376,000	376,000



2022 City of Middleton Budget

WATER UTILITY EXPENSES

		2020		2021		2022		
		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)	-	6,007	11,956	11,956	9,000	9,000	9,000
610-6190-117	OVERTIME	-	-	-	-	-	-	-
610-6190-130	ACCTG & CLTG LABOR (903)	-	31,445	-	32,000	30,000	30,000	32,000
	TOTAL	-	37,452	11,956	43,956	39,000	39,000	41,000
PERSONNEL BENEFITS								
610-6190-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
610-6190-192	RETIREMENT	-	(3,346)	828	828	-	-	-
610-6190-193	FICA	-	2,815	938	938	1,500	1,500	1,500
610-6190-194	HEALTH INSURANCE	-	-	-	-	-	-	-
610-6190-195	DENTAL INSURANCE	-	-	-	-	-	-	-
	TOTAL	-	(531)	1,766	1,766	1,500	1,500	1,500
OPERATING EXPENSES								
610-6190-220	SUPPLIES & EXPENSES (905)	12,500	12,212	12,500	12,500	12,500	12,500	12,500
610-6190-221	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-
	TOTAL	12,500	12,212	12,500	12,500	12,500	12,500	12,500
TOTAL CUSTOMER ACCOUNT EXPENSE		12,500	49,133	26,222	58,222	53,000	53,000	55,000

ADMINISTRATIVE & GENERAL

WAGES								
610-6192-110	SALARIES-FULL-TIME (920)	177,054	179,063	192,953	192,953	195,000	195,000	198,500
610-6192-111	SALARIES-SEASONAL	6,000	286	6,000	6,000	6,000	6,000	6,000
610-6192-117	OVERTIME	-	22,161	-	-	10,404	10,404	30,404
610-6192-135	LONGEVITY	-	9,834	12,043	12,043	12,300	12,300	8,800
	TOTAL	183,054	211,344	210,996	210,996	223,704	223,704	243,704
PERSONNEL BENEFITS								
610-6192-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
610-6192-192	RETIREMENT (926)	12,358	20,370	13,471	13,471	20,572	20,572	20,572
610-6192-193	FICA	14,006	14,555	15,267	15,267	17,000	17,000	17,000
610-6192-194	HEALTH INSURANCE (926)	81,221	92,779	92,329	92,329	96,500	96,500	88,559
610-6192-195	DENTAL INSURANCE (926)	8,759	9,368	9,201	9,201	9,000	9,000	9,000
610-6192-199	EMPLOYEE HEALTH CONTRIB.(1%)	-	-	-	-	-	-	-
	TOTAL	116,344	137,071	130,268	130,268	143,072	143,072	135,131
OPERATING EXPENSES								
610-6192-210	OFFICE SUPPLIES (921)	12,000	7,335	12,000	12,000	8,000	8,000	8,000
610-6192-222	INSURANCE	40,200	40,200	45,200	45,200	46,200	46,200	46,200
610-6192-223	INJURIES & DAMAGES	-	-	-	-	-	-	-
610-6192-224	REGULATORY COMM. EXP (928)	3,000	2,844	3,000	3,000	3,000	3,000	3,000
610-6192-310	OUTSIDE SERVICES (923)	40,000	67,516	40,000	40,000	40,000	40,000	40,000
610-6192-320	TRANSPORTATION EXPENSES (930)	40,000	48,581	40,000	40,000	40,000	40,000	40,000
610-6192-410	MAINT - GENERAL PLANT (932)	3,000	-	3,000	3,000	1,000	1,000	1,000
610-6192-490	MISC GENERAL EXPENSES (930)	7,000	9,709	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	4,095	20,000	20,000	20,000	20,000	20,000
610-6192-992	COMM WATER AUDIT REBATE (906)	20,000	9,682	20,000	20,000	20,000	20,000	20,000
610-6192-998	PERSONNEL CONTINGENCY	-	-	-	-	-	-	7,941
	TOTAL	252,700	257,463	257,700	257,700	252,700	252,700	260,641
TOTAL ADMINISTRATIVE & GENERAL		552,098	605,879	598,964	598,964	619,476	619,476	639,476



2022 City of Middleton Budget

WATER UTILITY EXPENSES	2020		2021		2022			
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
	OTHER EXPENSES							
DEPRECIATION & TAXES								
610-4020-990	DEPRECIATION	410,000	465,227	410,000	-	410,000	410,000	410,000
610-4020-992	DEPREC ON CONTRIBUTED PLANT	162,000	189,396	162,000	-	162,000	162,000	162,000
610-4080-990	TAXES	565,000	495,075	565,000	-	565,000	565,000	565,000
	TOTAL	1,137,000	1,149,698	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	31,526	250,000	250,000	-	-	-
610-6197-812	WATER TREATMENT EQUIP. (3320)	-	-	-	-	-	-	-
610-6197-815	TRANSPORTATION EQUIP (3920)	-	-	117,500	117,500	123,750	123,750	123,750
610-6197-820	WATER MAIN REPL (3430)	1,275,000	(19,551)	1,425,000	1,425,000	1,110,000	1,110,000	1,110,000
610-6197-825	OTHER TRANSM & DIST (3490)	-	-	0	-	-	-	-
610-6197-830	DIST RESERV & STANDPIPE (3420)	-	-	-	-	-	-	-
610-6197-835	SCADA EQUIP (3971)	-	-	-	-	-	-	-
610-6197-840	NEW METERS (3460-01)	-	7,324	80,000	80,000	75,000	75,000	75,000
610-6197-845	HYDRANTS (3480)	-	-	-	-	-	-	-
610-6197-850	GARAGE & EQUIP (3710)	-	-	-	-	9,550	9,550	9,550
610-6197-860	MASTER PLAN	-	-	-	-	-	-	-
	TOTAL	1,525,000	19,298	1,872,500	1,872,500	1,318,300	1,318,300	1,318,300
TOTAL OTHER EXPENSES		2,662,000	1,168,996	3,009,500	1,872,500	2,455,300	2,455,300	2,455,300
TOTAL WATER UTILITY EXPENSES		4,013,914	2,478,891	4,397,315	3,282,315	3,863,771	3,863,771	3,885,771



2022 City of Middleton Budget

SEWER UTILITY REVENUES

		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
SEWER SALES REVENUE								
620-4610-00	SEWERAGE SERVICE-RESIDENTIAL	1,496,369	1,569,427	1,898,517	1,898,517	1,898,517	1,898,517	1,898,517
620-4620-00	SEWERAGE SERVICE-COMMERCIAL	1,231,874	1,116,592	1,364,749	1,364,749	1,364,749	1,364,749	1,364,749
620-4630-00	SEWERAGE SERVICE-INDUSTRIAL	299,716	189,377	175,257	175,257	175,257	175,257	175,257
620-4640-00	REVENUES FROM PUBLIC AUTHORITY	58,085	36,557	47,702	47,702	47,702	47,702	47,702
	TOTAL	3,086,044	2,911,953	3,486,225	3,486,225	3,486,225	3,486,225	3,486,225
INTEREST & MISCELLANEOUS REVENUE								
620-4210-00	CONTRIBUTIONS IN AID CONSTRUCTION	-	40,000	-	-	-	-	-
620-4290-00	INTEREST & DIVIDEND INCOME	17,000	21,818	17,000	17,000	17,000	17,000	17,000
620-4290-03	CREDIT CARD REBATE PROGRAM	-	1,449	-	-	-	-	-
620-4820-00	FORFEITED DISCOUNTS	-	-	-	-	-	-	-
620-4850-00	MISCELLANEOUS OPERATING REVENUE	557	1,373	-	-	-	-	-
	TOTAL	17,557	64,640	17,000	17,000	17,000	17,000	17,000
TOTAL SEWER UTILITY REVENUES		3,103,601	2,976,593	3,503,225	3,503,225	3,503,225	3,503,225	3,503,225



2022 City of Middleton Budget

SEWER UTILITY EXPENSES

		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OPERATION EXPENSES								
WAGES								
620-6282-110	SALARIES-FULL-TIME	31,834	72,837	30,148	70,156	70,000	70,000	70,000
620-6282-117	OVERTIME	-	-	-	-	-	-	-
620-6282-135	LONGEVITY	6,162	-	6,434	6,434	9,450	9,450	9,450
620-6282-198	PENSION EXPENSE	-	(5,943)	-	-	-	-	-
	TOTAL	37,996	66,894	36,582	76,590	79,450	79,450	79,450
PERSONNEL BENEFITS								
620-6282-192	RETIREMENT	2,201	(4,859)	2,087	-	-	-	-
620-6282-193	FICA	4,988	5,340	2,356	5,150	5,000	5,000	5,000
	TOTAL	7,189	481	4,443	5,150	5,000	5,000	5,000
OPERATING EXPENSES								
620-6282-220	SUPPLIES & EXPENSES	50,557	23,123	50,000	50,000	35,000	35,000	35,000
620-6282-230	OTHER CHEMICALS FOR SEWERAGE	2,500	3,031	2,500	2,500	2,500	2,500	2,500
620-6282-320	TRANSPORTATION EXPENSES	35,000	36,323	35,000	35,000	35,000	35,000	35,000
620-6282-330	MMSD FEES	2,063,050	2,048,328	2,269,355	2,269,355	2,459,338	2,459,338	2,459,338
620-6282-420	POWER & FUEL - PUMPING: PPE	25,000	27,163	25,000	25,000	25,000	25,000	25,000
	TOTAL	2,176,107	2,137,967	2,381,855	2,381,855	2,556,838	2,556,838	2,556,838
TOTAL OPERATION EXPENSES		2,221,292	2,205,342	2,422,880	2,463,595	2,641,288	2,641,288	2,641,288
MAINTENANCE EXPENSES								
WAGES								
620-6283-110	SALARIES- FULL TIME	19,781	60,266	32,734	-	60,000	60,000	60,000
620-6283-117	OVERTIME	-	-	-	-	-	-	-
	TOTAL	19,781	60,266	32,734	-	60,000	60,000	60,000
PERSONNEL BENEFITS								
620-6283-192	RETIREMENT	1,367	(4,043)	2,266	-	-	-	-
620-6283-193	FICA	3,100	4,431	2,568	-	4,500	4,500	4,500
	TOTAL	4,467	388	4,834	-	4,500	4,500	4,500
OPERATING EXPENSES								
620-6283-414	MAINT - METERS	25,000	17,756	25,000	25,000	25,000	25,000	25,000
620-6283-415	MAINT - SEWAGE COLLECTION SYST	60,000	29,959	60,000	60,000	60,000	60,000	60,000
620-6283-416	MAINT - COLLECTION SYS PUMP EQ	26,000	60,102	26,000	26,000	26,000	26,000	26,000
620-6283-417	MAINT - GEN PLANT STRUCT & EQU	5,000	4,003	5,000	5,000	5,000	5,000	5,000
	TOTAL	116,000	111,820	116,000	116,000	116,000	116,000	116,000
TOTAL MAINTENANCE EXPENSES		140,248	172,473	153,568	116,000	180,500	180,500	180,500
CUSTOMER ACCOUNT EXPENSES								
WAGES								
620-6284-110	METER READING LABOR	22,725	32,861	15,982	15,982	32,000	32,000	32,000
620-6284-130	BILLING, COLLECT, ACCTG EXP	10,000	12,198	10,000	10,000	10,000	10,000	10,000
	TOTAL	32,725	45,058	25,982	25,982	42,000	42,000	42,000
PERSONNEL BENEFITS								
620-6284-192	RETIREMENT	1,571	(2,185)	1,106	-	-	-	-
620-6284-193	FICA	3,561	2,473	1,254	-	2,500	2,500	2,500
	TOTAL	5,132	288	2,360	-	2,500	2,500	2,500
TOTAL CUSTOMER ACCOUNT EXPENSES		37,857	45,346	28,342	25,982	44,500	44,500	44,500



2022 City of Middleton Budget

SEWER UTILITY EXPENSES

		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
ADMINISTRATIVE & GENERAL								
WAGES								
620-6285-110	SALARIES-FULL-TIME	107,955	71,755	107,171	107,171	70,000	70,000	70,000
620-6285-111	SALARIES-SEASONAL	6,000	-	6,000	-	6,000	6,000	6,000
620-6285-117	OVERTIME	-	-	-	-	-	-	-
	TOTAL	113,955	71,755	113,171	107,171	76,000	76,000	76,000
PERSONNEL BENEFITS								
620-6285-190	FRINGE BENEFITS-OTHER	-	-	-	-	-	-	-
620-6285-192	RETIREMENT	7,581	38,777	7,533	7,533	20,572	20,572	20,572
620-6285-193	FICA	11,216	4,444	8,537	8,537	5,000	5,000	5,000
620-6285-194	HEALTH INSURANCE	34,600	25,627	38,642	38,642	40,000	40,000	37,067
620-6285-195	DENTAL INSURANCE	3,509	3,123	3,547	3,547	3,500	3,500	3,500
	TOTAL	56,906	71,970	58,259	58,259	69,072	69,072	66,139
OPERATING EXPENSES								
620-6285-210	OFFICE SUPPLIES	12,000	9,437	12,000	12,000	10,000	10,000	10,000
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	11,507	25,000	25,000	25,000	25,000	25,000
620-6285-490	MISC GENERAL EXPENSES	25,000	7,425	25,000	25,000	20,000	20,000	20,000
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	-	-	-	2,933
	TOTAL	143,269	108,069	143,269	141,700	134,700	134,700	137,633
TOTAL ADMINISTRATIVE & GENERAL		314,130	251,794	314,699	307,130	279,772	279,772	279,772
OTHER EXPENSES								
DEPRECIATION								
620-4020-990	DEPRECIATION	325,000	358,844	325,000	-	325,000	325,000	325,000
620-4080-990	TAXES	-	-	-	-	-	-	-
	TOTAL	325,000	358,844	325,000	-	325,000	325,000	325,000
TRANSFERS								
620-6286-998	TRANSFER TO DEBT FD 300	-	-	-	-	-	-	-
620-6286-999	TRANSFER OUT	-	17,691	-	-	-	-	-
	TOTAL	-	17,691	-	-	-	-	-
SEWER CAPITAL EXPENSES								
620-6297-810	FORCE MAINS (3150)	-	-	-	-	250,000	250,000	250,000
620-6297-815	MAIN REPL (3130)	400,000	48,031	400,000	400,000	75,000	75,000	75,000
620-6297-820	PUMP STATION EQUIP (3230)	-	-	-	-	200,000	200,000	200,000
620-6297-825	GARAGE & EQUIP (3710)	-	-	-	-	371,250	371,250	371,250
620-6297-860	MASTER PLAN	-	-	-	-	-	-	-
	TOTAL	400,000	48,031	400,000	400,000	896,250	896,250	896,250
TOTAL OTHER EXPENSES		725,000	424,566	725,000	400,000	1,221,250	1,221,250	1,221,250
TOTAL SEWER UTILITY		3,438,527	3,099,521	3,644,489	3,312,707	4,367,310	4,367,310	4,367,310



Storm Water Utility Budget (Fund 630)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Approved</u>	<u>2021</u> <u>Projected</u>	<u>2022</u> <u>Approved</u>
<u>OPERATING REVENUES</u>				
Public Charges for Services (Base)	286,622	285,000	288,578	289,333
Public Charges for Services (Flood)	573,244	570,000	577,155	578,667
Late Fees	1,458	2,000	1,500	2,000
TOTAL	\$ 861,325	\$ 857,000	\$ 867,233	\$ 870,000
<u>OPERATING EXPENDITURES</u>				
Operation and maintenance	281,415	205,000	87,125	165,000
Depreciation	192,037	160,000	200,000	200,000
TOTAL	\$ 473,452	\$ 365,000	\$ 287,125	\$ 415,000
<u>NET INCOME (LOSS)</u>				
	\$ 387,873	\$ 492,000	\$ 580,108	\$ 455,000
<u>NONOPERATING REVENUES</u>				
Grant Revenue	-	697,964	132,688	565,276
Federal & State Disaster Aid	-	-	-	-
Proceeds from Borrowing	-	750,000	-	-
Interest Income	7,076	2,550	2,550	2,000
TOTAL	\$ 7,076	\$ 1,450,514	\$ 135,238	\$ 567,276
<u>CAPITAL CONTRIBUTIONS & TRANSFERS</u>				
Capital Contributed by Municipality	86,400	-	-	-
TOTAL	\$ 86,400	\$ -	\$ -	\$ -
<u>CHANGE IN NET POSITION</u>				
	\$ 481,349	\$ 1,942,514	\$ 715,346	\$ 1,022,276
BEGINNING NET POSITION	\$ 5,101,230	\$ 5,101,230	\$ 5,101,230	\$ 5,816,576
ENDING NET POSITION	5,582,579	7,043,744	5,816,576	6,838,852
<u>Net Investment in Capital Assets</u>				
Unrestricted Net Position	5,189,022	6,689,022	5,506,762	6,592,262
	393,557	354,722	309,814	246,590

Storm Water Utility 2022 Projects

PBC Confluence Pond-Park Repair (1)	381,500
PBC Parmenter- Park Repair (2)	270,000
PBC Park-Century Repair	319,000
PBC N of Century Repair	315,000
Clovernook/RR Ditch Drainageway	75,000
Spring Hill Pond Sediement Removal	15,000
Middleton Hills SE Pond Dredging	20,000
TOTAL	1,395,500



Middleton Utility District Budget (Fund 640)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Approved</u>	<u>2021</u> <u>Projected</u>	<u>2022</u> <u>Approved</u>
<u>REVENUES</u>				
Special Assessments	-	-	31,554	-
Miscellaneous	-	-	-	-
Total Revenues	\$ -	\$ -	\$ 31,554	\$ -
<u>EXPENDITURES</u>				
Operation and maintenance	2,085	5,000	1,000	5,000
Depreciation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	\$ 2,085	\$ 5,000	\$ 1,000	\$ 5,000
<u>NON OPERATING REVENUES</u>				
Investment Income	421	-	100	-
Total Capital Contributions	\$ 421	\$ -	\$ 100	\$ -
CHANGE IN NET POSITION	\$ (1,664)	\$ (5,000)	\$ 30,654	\$ (5,000)
NET POSITION				
Beginning Net Position	\$ 31,459	\$ 29,795	\$ 29,795	\$ 60,449
Ending Net Position	29,795	24,795	60,449	55,449
Less Net Investment in Capital Assets	-	-	-	-
NET POSITION - END OF YEAR	\$ 29,795	\$ 24,795	\$ 60,449	\$ 55,449



2021 City of Middleton Budget

GOLF COURSE REVENUES

		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
GOLF SHOP SALES								
650-4500-01	HARDGOOD SALES	125,000	107,575	125,000	140,858	135,000	135,000	135,000
650-4500-03	SOFTGOODS SALES	55,000	37,318	55,000	60,562	60,000	60,000	60,000
650-4500-05	RENTAL CLUBS	7,416	4,746	7,416	6,528	7,416	7,416	7,416
	TOTAL	187,416	149,639	187,416	207,948	202,416	202,416	202,416
PUBLIC CHARGES FOR SERVICES								
650-4630-00	GREENS FEES	1,025,325	1,528,805	1,037,189	1,438,789	1,391,734	1,391,734	1,391,734
650-4631-00	LEAGUES	-	-	-	-	-	-	-
650-4632-00	MEMBERSHIPS	115,000	147,004	120,000	279,411	179,784	179,784	179,784
650-4633-00	CART RENTAL	398,707	467,158	408,707	518,249	475,833	475,833	475,833
650-4634-00	DRIVING RANGE	131,437	157,478	131,437	210,450	168,647	168,647	168,647
650-4635-00	OUTINGS	15,000	-	15,000	278	-	-	-
650-4639-00	HANDICAP FEES	1,000	1,715	1,000	1,375	1,300	1,300	1,300
650-4645-00	SALES TAXES COLLECTED	100,535	-	100,535	146,107	133,084	133,084	133,084
	TOTAL	1,787,004	2,302,161	1,813,868	2,594,659	2,350,382	2,350,382	2,350,382
FOOD & BEVERAGE SALES								
650-4736-00	FOOD INCOME	189,360	77,998	189,360	189,084	191,581	191,581	191,581
650-4737-00	SNACK	11,803	4,833	11,803	16,891	17,493	17,493	17,493
650-4738-00	LIQUOR	108,450	73,109	108,450	111,415	111,862	111,862	111,862
650-4739-00	BEER	197,041	158,644	197,041	213,153	206,820	206,820	206,820
650-4740-00	SODA	35,093	27,237	35,093	38,811	37,750	37,750	37,750
650-4742-00	TOBACCO	2,218	2,362	2,218	2,601	2,527	2,527	2,527
650-4745-00	SALES TAXES COLLECTED	34,409	151,498	34,409	41,433	39,815	39,815	39,815
650-4747-00	FOOD AND SNACK - BEVRAGE CART	632	2,392	632	3,432	2,664	2,664	2,664
650-4748-00	NA BEVERAGES - BEVRAGE CART	15,500	21,638	15,500	24,471	20,035	20,035	20,035
650-4749-00	BEER SALES - BEVRAGE CART	80,236	92,267	80,236	108,957	93,246	93,246	93,246
650-4750-00	LIQUOR - BEVRAGE CART	34,929	39,120	34,929	44,512	39,943	39,943	39,943
	TOTAL	711,171	651,099	711,171	794,760	765,236	765,236	765,236
OTHER INCOME								
650-4832-01	TRANS/ADVANCE FROM GEN FD.	-	-	-	-	-	-	-
650-4832-03	CREDIT CARD REBATE PROGRAM	4,100	7,428	7,135	7,135	7,135	7,135	7,135
650-4832-07	MISC. INCOME	3,151	3,151	-	-	-	-	-
650-4832-10	EARNED INTEREST INCOME	778	13,057	778	-	778	778	778
650-4832-12	ROOM RENTAL	-	-	-	-	-	-	-
650-4832-20	UNREDEEMED GIFT CARDS	-	22,080	-	-	-	-	-
650-4840-00	SALES TAX REMIT DISCOUNT	535	770	535	-	535	535	535
650-4890-00	TRANSFER IN	-	-	-	-	-	-	-
	TOTAL	8,564	46,486	8,448	7,135	8,448	8,448	8,448
REIMBURSABLE INCOME								
650-4900-03	GRATITUTY	38,816	54,291	38,816	38,816	38,816	38,816	38,816
650-4900-07	LESSONS	-	30	-	-	-	-	-
650-4900-20	REIMBURSEMENT FOR SALES	-	-	-	-	-	-	-
650-4935-00	TRANSFER IN	-	-	-	-	-	-	-
	TOTAL	38,816	54,321	38,816	38,816	38,816	38,816	38,816
TOTAL GOLF COURSE REVENUES		2,732,971	3,203,706	2,759,719	3,643,318	3,365,298	3,365,298	3,365,298



2022 City of Middleton Budget

GOLF COURSE EXPENDITURES

	2020		2021		2022		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
	FOOD & BEVERAGE EXPENSES						
OPERATING EXPENSES							
650-5541-221 FOOD COST	63,165	23,867	62,021	62,398	63,222	63,222	63,222
650-5541-222 SNACK COST	6,946	4,147	6,946	10,162	10,079	10,079	10,079
650-5541-223 LIQUOR COST	31,841	16,667	31,841	32,745	30,361	30,361	30,361
650-5541-224 BEER COST	73,819	63,202	73,819	80,528	75,017	75,017	75,017
650-5541-225 SODA COST	20,237	25,238	20,237	25,313	23,114	23,114	23,114
650-5541-227 TOBACCO COST	1,744	1,754	1,744	1,744	1,744	1,744	1,744
650-5541-228 NON GOLF OUTING EXPENSE: PPE	2,000	200	2,000	500	2,000	2,000	2,000
TOTAL	199,752	135,076	198,608	213,390	205,537	205,537	205,537
TOTAL FOOD & BEVERAGE EXPENSES	199,752	135,076	198,608	213,390	205,537	205,537	205,537
PRO SHOP							
WAGES							
650-5543-110 SALARIES - FULL-TIME	164,351	181,190	177,509	177,509	174,002	174,002	179,763
650-5543-120 PART TIME WAGES	106,093	109,956	106,093	121,624	133,786	133,786	133,786
650-5543-135 LONGEVITY	3,041	2,161	4,167	4,167	5,127	5,127	-
650-5543-145 UNEMPLOYMENT WAGES	1,000	3,559	1,000	3,000	1,000	1,000	1,000
TOTAL	274,485	296,865	288,769	306,300	313,915	313,915	314,549
PERSONNEL BENEFITS							
650-5543-192 RETIREMENT	11,294	11,020	12,263	12,263	11,637	11,637	11,685
650-5543-193 FICA	20,915	20,570	13,899	13,899	23,611	23,611	23,986
650-5543-194 HEALTH INSURANCE	48,084	42,792	50,265	50,265	52,551	48,204	32,136
650-5543-195 DENTAL INSURANCE	5,822	4,323	5,647	5,647	4,538	4,538	4,403
650-5543-198 PENSION EXPENSE	-	6,916	-	-	-	-	-
TOTAL	86,115	85,621	82,074	82,074	92,337	87,990	72,210
OPERATING EXPENSES							
650-5543-229 PRO SHOP SUPPLIES	6,000	12,153	6,000	6,000	10,000	10,000	10,000
650-5543-230 DRIVING RANGE SUPPLIES	10,000	8,720	10,000	10,000	15,000	15,000	15,000
650-5543-240 HARDGOODS	93,750	101,390	93,750	93,750	100,000	100,000	100,000
650-5543-242 SOFTGOODS	33,000	13,296	33,000	33,000	50,000	50,000	50,000
650-5543-244 RENTALS	10,000	10,218	10,000	10,000	10,000	10,000	10,000
650-5543-290 UNIFORMS	5,000	7,037	6,000	8,000	8,000	8,000	8,000
650-5543-420 GAS & OIL	11,049	6,349	13,884	13,884	17,355	17,355	17,355
650-5543-441 CONFERENCES	1,500	1,335	1,500	1,500	1,500	1,500	1,500
650-5543-492 CART RENTAL	14,400	4,789	9,400	11,000	11,600	11,600	11,600
650-5543-493 GOLF OUTING EXPENSES	3,000	2,950	3,000	12,281	10,000	10,000	10,000
650-5543-494 CART LEASE PAYMENTS	35,640	34,816	40,640		56,091	56,091	56,091
650-5543-495 CART ANNUAL MAINTENANCE	5,670	-	6,670		8,330	8,330	8,330
650-5543-496 CART REPAIRS	4,500	8,890	4,500	10,000	4,500	4,500	4,500
650-5543-520 HANDICAP EXPENSE	350	824	600	827	1,000	1,000	1,000
650-5543-703 RESERVE	-	-	-	-	-	-	-
TOTAL	233,859	212,768	238,944	210,242	303,376	303,376	303,376
TOTAL PRO SHOP	594,459	595,254	609,787	598,616	709,628	705,281	690,135



2022 City of Middleton Budget

GOLF COURSE EXPENDITURES

		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
CLUB HOUSE								
WAGES								
650-5544-130	JANITORIAL SERVICES	2,436	1,178	1,458	1,458	1,458	1,458	1,458
650-5544-145	UNEMPLOYMENT WAGES	-	-	-	-	-	-	-
	TOTAL	2,436	1,178	1,458	1,458	1,458	1,458	1,458
OPERATING EXPENSES								
650-5544-220	SUPPLIES & MATERIALS	6,029	8,355	9,000	9,000	9,000	9,000	9,000
650-5544-320	PEST CONTROL	464	261	464	464	464	464	464
650-5544-412	CLUB HOUSE MAINTENANCE	8,000	9,000	10,000	10,000	10,000	10,000	10,000
650-5544-470	UTILITIES	43,244	49,919	43,244	43,244	43,676	43,676	43,676
650-5544-472	TV SERVICES	1,872	739	1,872	1,872	1,972	1,972	1,972
650-5544-474	PORTABLE RESTROOMS	5,840	5,837	5,840	5,840	6,000	6,000	6,000
650-5544-476	HEATING/COOLING SYSTEM	1,600	953	1,600	1,600	1,600	1,600	1,600
650-5544-510	SECURITY SYSTEM	800	880	800	800	1,000	1,000	1,000
650-5544-810	OTHER EQUIPMENT	-	-	-	-	-	-	-
	TOTAL	67,849	75,943	72,820	72,820	73,712	73,712	73,712
TOTAL CLUB HOUSE		70,285	77,122	74,278	74,278	75,170	75,170	75,170
FOOD & BEVERAGE OTHER EXPENSES								
WAGES								
650-5545-110	SALARIES - FOOD & BEVERAGE	60,244	60,846	69,201	69,201	77,025	77,025	79,500
650-5545-111	SALARIES - FOOD & BEVERAGE LTE	52,563	31,718	52,563	56,933	59,780	59,780	59,780
650-5545-135	LONGEVITY	1,645	1,389	1,687	1,687	2,227	2,227	-
650-5545-145	UNEMPLOYMENT WAGES	1,000	-	1,000	1,000	1,000	1,000	1,000
	TOTAL	115,452	93,953	124,451	128,821	140,032	140,032	140,280
PERSONNEL BENEFITS								
650-5545-190	FRINGE BENEFITS - FOOD & BEVER	-	-	-	-	-	-	-
650-5545-192	RETIREMENT	4,178	4,158	4,786	4,786	5,153	5,153	5,167
650-5545-193	FICA	8,756	6,813	5,424	5,424	6,065	6,065	10,655
650-5545-194	HEALTH INSURANCE	32,056	15,995	16,755	16,755	24,666	22,643	22,643
650-5545-195	DENTAL INSURANCE	4,644	2,316	2,252	2,252	2,824	2,824	2,739
	TOTAL	49,634	29,282	29,217	29,217	38,708	36,685	41,204
OPERATING EXPENSES								
650-5545-222	FOOD & BEVERAGE SUPPLIES	15,278	7,232	17,000	17,000	17,000	17,000	17,000
650-5545-223	REIMBURSED GRATUITY	38,816	59,187	38,816	38,816	38,816	38,816	38,816
650-5545-290	UNIFORMS	1,000	923	1,000	1,000	3,000	3,000	3,000
650-5545-310	OUTSIDE SERVICES	1,050	1,050	1,050	1,050	1,050	1,050	1,050
	TOTAL	56,144	68,393	57,866	57,866	59,866	59,866	59,866
TOTAL FOOD & BEVERAGE OTHER EXPENSES		221,230	191,628	211,534	215,904	238,606	236,583	241,350



2022 City of Middleton Budget

GOLF COURSE EXPENDITURES

		2020		2021		2022		
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
GROUNDS EXPENSES								
WAGES								
650-5546-111	SALARIES - GOLF COURSE	238,731	240,034	243,864	243,864	248,742	248,742	255,867
650-5546-120	PART TIME WAGES	108,737	72,184	108,737	108,737	119,610	119,610	119,610
650-5546-135	LONGEVITY	7,145	7,145	7,288	7,288	9,935	9,935	3,892
650-5546-145	UNEMPLOYMENT WAGES	1,000	3,281	1,000	2,000	1,000	1,000	1,000
	TOTAL	355,613	322,644	360,889	361,889	379,287	379,287	380,369
PERSONNEL BENEFITS								
650-5546-192	RETIREMENT	16,597	17,511	16,953	16,953	16,801	16,801	16,884
650-5546-193	FICA	27,128	24,088	19,213	19,213	19,774	19,774	29,022
650-5546-194	HEALTH INSURANCE	29,130	37,336	40,353	40,353	59,700	54,779	38,711
650-5546-195	DENTAL INSURANCE	5,822	7,105	7,329	7,329	7,328	7,328	7,109
	TOTAL	78,677	86,040	83,848	83,848	103,603	98,682	91,726
OPERATING EXPENSES								
650-5546-222	PARTS & TOOLS	3,200	4,652	3,200	3,200	4,000	4,000	4,000
650-5546-223	FERTILIZER & CHEMICALS	50,000	55,138	50,000	50,000	60,000	60,000	60,000
650-5546-224	DIRT	16,000	16,377	16,000	16,000	19,446	19,446	19,446
650-5546-274	GREENS & TEE SUPPLIES	3,469	5,488	5,000	5,000	10,000	10,000	10,000
650-5546-275	SEED	1,377	1,334	1,377	3,000	2,400	2,400	2,400
650-5546-277	IRRIGATION PARTS, EQUIP, SUPL	6,000	3,995	6,000	6,000	6,400	6,400	6,400
650-5546-278	TREES	900	-	900	1,110	900	900	900
650-5546-279	OFFICE CLEANING SUPPLIES	1,573	2,459	1,573	1,573	2,000	2,000	2,000
650-5546-372	DEEP AERIFICATION SERVICES	2,750	1,750	2,750	2,750	2,750	2,750	2,750
650-5546-375	IRRIGATION CONTRACT	1,860	2,373	1,860	1,860	2,544	2,544	2,544
650-5546-411	GROUNDS & GREEN MAINT	5,000	3,328	5,000	5,000	5,000	5,000	5,000
650-5546-412	GREEN EQUIPMENT REPAIR	50,000	57,247	50,000	50,000	50,000	50,000	50,000
650-5546-420	GAS & OIL	22,371	19,022	25,361	25,361	31,701	31,701	31,701
650-5546-440	TRAINING & DEVELOPMENT	1,500	515	1,500	1,500	1,500	1,500	1,500
650-5546-450	UNIFORMS	1,000	130	1,000	1,000	5,000	5,000	5,000
650-5546-491	EQUIPMENT RENTAL	1,500	6,682	1,500	1,500	4,000	4,000	4,000
650-5546-493	SECURITY SYSTEM	600	-	600	600	600	600	600
	TOTAL	169,100	180,490	173,621	175,454	208,241	208,241	208,241
	TOTAL GROUNDS EXPENSES	603,390	589,175	618,358	621,191	691,131	686,210	680,336
ADMINISTRATION								
OPERATING EXPENSES								
650-5547-250	POSTAGE	100	261	250	250	250	250	250
650-5547-260	TELEPHONE	8,664	12,027	12,770	12,770	13,284	13,284	13,284
650-5547-320	PROFESSIONAL SERVICES	1,500	3,273	1,500	1,500	1,500	1,500	1,500
650-5547-440	TRAINING	971	768	971	971	971	971	971
650-5547-442	DUES	1,338	1,216	1,338	1,338	1,338	1,338	1,338
650-5547-443	TRAVEL	2,000	1,845	2,000	2,000	2,000	2,000	2,000
650-5547-460	INSURANCE	34,100	34,100	35,500	35,500	35,500	35,500	35,500
650-5547-461	LICENSES	2,000	1,969	2,300	2,641	2,700	2,700	2,700
650-5547-521	ACCOUNTING & COMPUTERS	2,000	816	2,000	2,000	3,000	3,000	3,000
650-5547-522	ADVERTISING	10,500	7,392	2,300	3,310	5,000	5,000	5,000
650-5547-524	POS SYSTEM	7,380	11,761	8,380	12,165	12,165	12,165	12,165
650-5547-525	WEBSITE	1,668	1,668	1,668	1,668	3,336	3,336	3,336
650-5547-990	OTHER EXPENSES	61	-	-	-	-	-	-
650-5547-998	PERSONNEL CONTINGENCY	4,734	-	-	-	-	8,000	33,863
	TOTAL	77,016	77,095	70,977	76,113	81,044	89,044	114,907
	TOTAL ADMINISTRATION	77,016	77,095	70,977	76,113	81,044	89,044	114,907



2022 City of Middleton Budget

GOLF COURSE EXPENDITURES

	2020		2021		2022		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
OTHER EXPENSES							
DEBT EXPENSES							
650-5548-703 DEPRECIATION	-	163,110	-	-	-	-	-
650-5548-704 SALES TAX - PD.	134,944	151,570	134,944	187,540	172,899	172,899	172,899
650-5548-705 CREDIT CARD FEES	35,000	84,209	48,000	100,056	100,000	100,000	100,000
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	398,889	582,944	687,596	672,899	672,899	672,899
OTHER EXPENSES							
650-5549-996 OTHER EXPENSES	-	-	-	-	-	-	-
650-5549-999 TRANSFER OUT	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
CAPTIAL EXPENSES							
650-5550-005 DESIGN	-	-	-	-	-	-	-
650-5550-800 CAPITAL OUTLAY	300,000	-	300,000	300,000	300,000	300,000	360,000
650-5550-801 CLUBHOUSE CAPITAL	-	42,615	-	-	-	-	-
650-5550-802 CAPITAL RESERVE	100,000	-	100,000	100,000	100,000	100,000	100,000
650-5550-803 GROUNDS/MAINT. CAPITAL	-	64,041	-	-	-	-	-
650-5550-805 VEHICLES	-	-	-	-	-	-	-
TOTAL	400,000	106,656	400,000	400,000	400,000	400,000	460,000
TOTAL OTHER EXPENSES	969,944	505,545	982,944	1,087,596	1,072,899	1,072,899	1,132,899
TOTAL GOLF COURSE EXPENSES	2,736,076	2,170,894	2,766,486	2,887,088	3,074,015	3,070,724	3,140,334



2022 City of Middleton Budget

AIRPORT REVENUES

	2020		2021		2022		
	BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET
INTERGOVERNMENTAL REVENUE							
660-4310-00 GRANTS	-	58,267	400,000	10,733	-	-	-
TOTAL	-	58,267	400,000	10,733	-	-	-
PUBLIC CHARGES FOR SERVICE							
660-4610-00 MADC RENT (LAND LEASE)	13,800	12,180	12,436	12,370	12,800	12,800	12,800
660-4615-00 FUEL FLOWAGE FEE	8,000	7,316	6,000	6,000	6,000	6,000	6,000
660-4620-00 HANGAR LAND LEASES	118,208	118,027	108,376	108,392	108,376	108,376	108,376
660-4625-00 FBO FEE	-	-	-	-	-	-	-
660-4630-00 FBO BUILDING LEASE	-	-	-	-	-	-	-
660-4635-00 SOLAR LEASE	1,000	9,647	9,443	9,568	9,759	9,759	9,759
TOTAL	141,008	147,171	136,255	136,330	136,935	136,935	136,935
MISCELLANEOUS REVENUE							
660-4290-00 INTEREST & DIVIDEND INCOME	-	4,886	-	-	-	-	-
660-4810-00 MISC. REVENUE	-	94,556	-	137,823	-	-	-
660-4815-00 CROP LAND RENT	5,000	4,626	4,625	4,625	4,625	4,625	4,625
TOTAL	5,000	104,067	4,625	142,448	4,625	4,625	4,625
TOTAL AIRPORT REVENUES	146,008	309,505	540,880	289,511	141,560	141,560	141,560



2022 City of Middleton Budget

AIRPORT EXPENSES

		2020		2021		2022		2022	
		BUDGET	ACTUAL	BUDGET	PROJECTED	REQUESTED BUDGET	RECOMMENDED BUDGET	APPROVED BUDGET	
OPERATION EXPENSES									
660-5210-220	SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-
660-5210-260	ADVERTISING & PRINTING	-	137	-	-	-	-	-	-
660-5210-270	TELEPHONE	662	885	876	876	876	876	876	876
660-5210-310	OUTSIDE SERVICES	19,000	26,378	22,000	22,000	22,000	22,000	22,000	22,000
660-5210-316	PRAIRIE MAINTENANCE	2,500	-	2,500	2,500	2,500	2,500	2,500	2,500
660-5210-317	MANAGERS CONTRACT	39,690	39,492	39,690	39,690	41,050	41,050	41,050	41,050
660-5210-410	INSURANCE	4,900	5,811	5,911	8,082	8,182	8,182	8,182	8,182
660-5210-415	GROUNDS MAINTENANCE	35,000	32,463	35,000	35,000	35,000	35,000	35,000	35,000
660-5210-417	LANDING LIGHTS MAINTENANCE	5,000	2,727	5,000	5,000	2,000	2,000	2,000	2,000
660-5210-470	UTILITIES	18,000	31,736	25,000	25,000	25,000	25,000	25,000	25,000
660-5210-490	OTHER OPERATING EXPENSES	1,620	-	1,620	1,620	1,620	1,620	1,620	1,620
	TOTAL	126,372	139,628	137,597	139,768	138,228	138,228	138,228	138,228
OTHER EXPENSES									
660-5315-224	ENTITLEMENTS MATCH	8,334	-	8,334	8,334	8,334	8,334	8,334	8,334
660-5315-320	HANGAR ENGINEERING	-	-	-	-	-	-	-	-
660-5315-800	CAPITAL EQUIPMENT	-	-	500,000	-	70,000	70,000	100,000	100,000
660-5315-875	PROJECT CASH ADVANCE	-	-	-	-	-	-	-	-
	TOTAL	8,334	-	508,334	8,334	78,334	78,334	108,334	108,334
DEPRECIATION									
660-5548-990	DEPRECIATION	-	33,013	-	-	-	-	-	-
	TOTAL	-	33,013	-	-	-	-	-	-
RESERVED FOR CONTINGENCIES									
660-7050-001	RESERVE FOR CONTINGENCIES	10,000	-	10,000	5,000	10,000	10,000	10,000	10,000
		10,000	-	10,000	5,000	10,000	10,000	10,000	10,000
TOTAL AIRPORT		144,706	172,641	655,931	153,102	226,562	226,562	256,562	256,562

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Appendix A: Glossary

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

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

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

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

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

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

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

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

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

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

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

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

CAPITAL EXPENDITURES – Expenditures for the acquisition of fixed assets.

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



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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



Appendix B: Acronyms & Abbreviations

APA – American Planning Association

APWA – American Public Works Association

BOCA – Building Officials & Code Association

CDBG – Community Development Block Grant

CIP – Capital Improvement Plan

CVMIC – Cities and Villages Mutual Insurance Company

DNR – Wisconsin Department of Natural Resources

DOR – Wisconsin Department of Revenue

ERP – Expenditure Restraint Program

FEMA – Federal Emergency Management Association

GASB – Governmental Accounting Standards Board

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

GIS – Geographic Information System

IACP – International Association of Chiefs of Police

ICMA – International City/County Management Association

LWM – League of Wisconsin Municipalities

MPIC – Municipal Property Insurance Company

MUD – Municipal Utility District

NLC – National League of Cities

NRPA – National Recreation & Park Association

PRIMA – Public Risk Insurance Management Association

TID – Tax Increment District

TIF – Tax Increment Financing