

DEPARTMENT BUDGET REQUESTS

Fiscal Year

January 1, 2014 – December 31, 2014



COMMON COUNCIL:

Mayor Kurt Sonnentag

District 1 Alder Miriam Share

District 2 Alder Gurdip Brar

District 3 Alder JoAnna Richard

District 4 Alder James Wexler

District 5 Alder Howard Teal

District 6 Alder Susan West

District 7 Alder Hans Hilbert

District 8 Alder Mark Sullivan



City of Middleton, Wisconsin

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Mike Davis,

City Administrator

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City of Middleton 2014 Budget

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Enterprise Funds

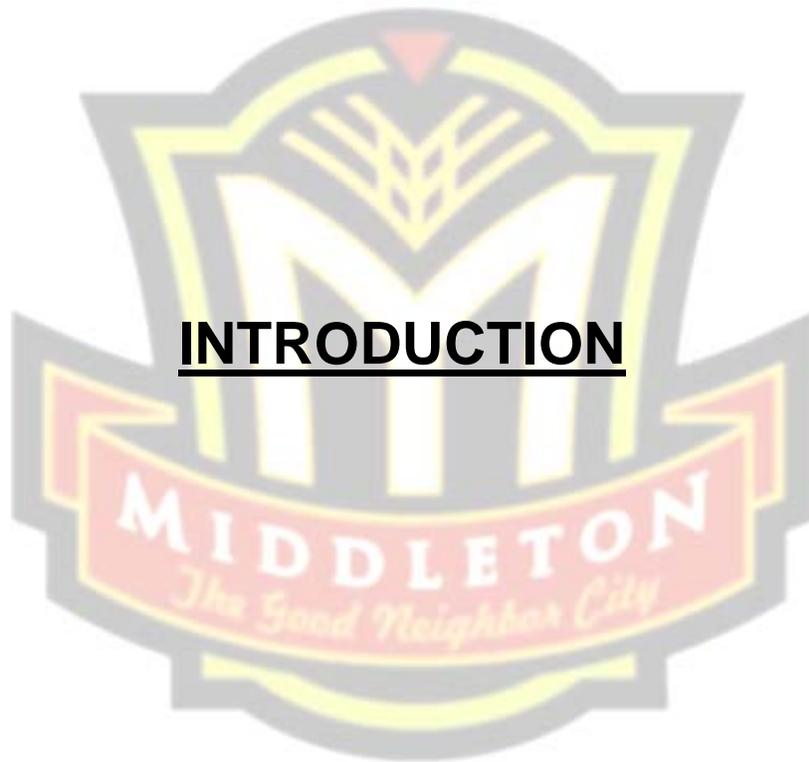
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INTRODUCTION



City of Middleton 2014 Budget

CITY ADMINISTRATOR TRANSMITTAL LETTER

To: Mayor Kurt Sonnentag and Common Council Members
From: Mike Davis, City Administrator
Date: September 2013
Subject: FY 2014 Department Budget Requests

We are forwarding to you the 2014 department budget requests. Capital budget requests were still being finalized at the time this document was copied. It will be distributed during the week of September 9.

As requested by the Finance Committee 2014 department base operating budget requests are the lesser of either total 2012 actual operating expenses or total 2013 operating budgets. Adjustments to these requests are contained in requested Decision Items. In each Program Area is a listing of departmental decision items.

Other materials in the 2014 department request budget document are similar to 2013. New tables and graphs have been added to clarify specific aspects, such as General Fund debt service.

As City Administrator, I wish to thank all department directors and budget staff for their devoted time and work in developing their 2014 budget requests. These are challenging times. Citizen desires for services have and will always exceed available resources. Within these realities department requests show a continuance of quality services to all City of Middleton residents to the maximum extent possible. In addition the 2014 department requests are cognizant of feedback and comments provided by the Middleton community through the 2013 Citizen Survey, the results of which are located in the appendix of this document. The 2012 Citizen Survey provided both the Administration and Common Council valuable input in the development of the 2013 budget. So too will the 2013 Citizen Survey provide meaningful material in the construction of the 2014 budget. We are again grateful for having this important information from our citizens.

Also provided in the budget document are several comparison charts we have used to illustrate how Middleton fares with respect to Dane County and with comparable municipalities in Wisconsin. The charts showing per capita costs for the residential component of the tax base will provide Middleton residents with more relevant comparison information.



Dane County Mill Rate Comparisons

TO BE PROVIDED AT A LATER DATE



City of Middleton 2014 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.

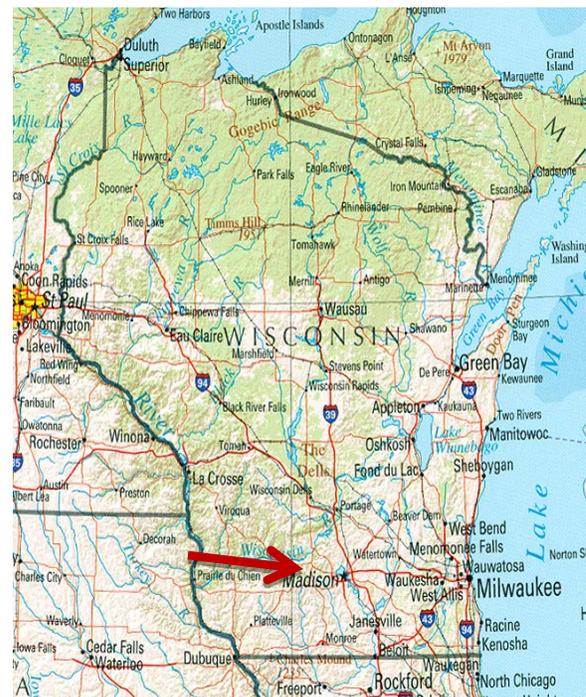
Tax Increment Financing District # 3 (TID # 3) was created in 1993. According to the Wisconsin Department of Revenue through 2013 TID # 3 non-residential development increment value totals \$350,303,000.

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 22 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.....	296
Indianapolis, IN.....	336
St. Louis, MO.....	368
Omaha, NE.....	435
Cleveland, OH.....	500



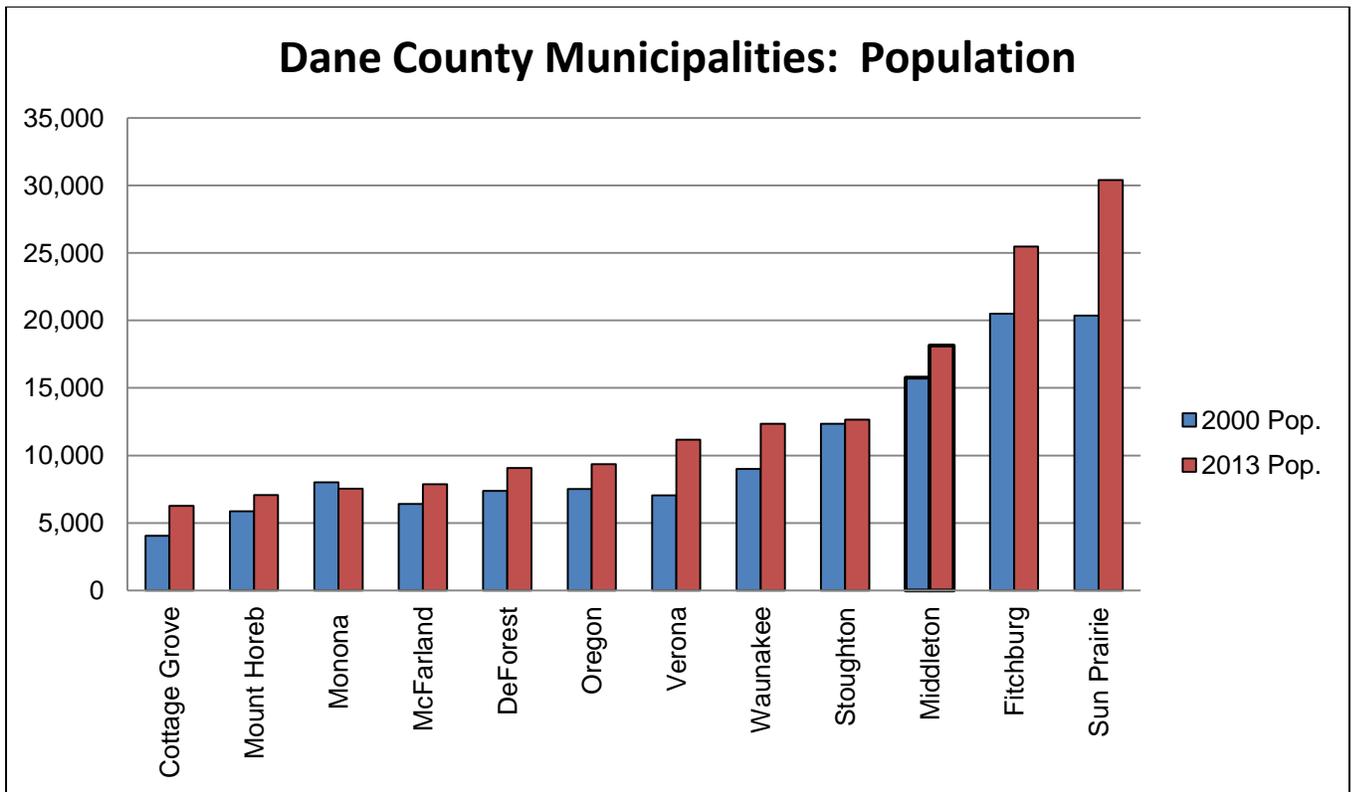


City of Middleton 2014 Budget

Community Profile

Dane County Municipalities: Population (2000-13)

Municipality	2000 Pop.	2013 Pop.	Growth Rate
Cottage Grove	4,059	6,269	54.45%
Mount Horeb	5,860	7,058	20.44%
Monona	8,018	7,532	-6.06%
McFarland	6,416	7,876	22.76%
DeForest	7,368	9,073	23.14%
Oregon	7,514	9,343	24.34%
Verona	7,052	11,162	58.28%
Waunakee	8,995	12,336	37.14%
Stoughton	12,354	12,646	2.36%
Middleton	15,770	18,146	15.07%
Fitchburg	20,501	25,465	24.21%
Sun Prairie	20,369	30,395	49.22%





Community Profile

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

YEAR	POPULATION *	UNEMPLOYMENT RATE #
2004	16,415	3.4%
2005	16,677	3.3%
2006	16,749	3.4%
2007	16,838	3.6%
2008	16,979	3.6%
2009	17,281	6.2%
2010	17,442	6.0%
2011	17,484	5.3%
2012	17,903	4.4%
2013 (Jan-Jul)	18,146	4.9%

* US Census Bureau, Population and Housing Unit Estimates; WI Dept. of Administration (8/20/13)

US Department of Labor, Bureau of Labor Statistics (8/28/13) [Madison Metropolitan Statistical Area]



City of Middleton 2014 Budget

Community Profile

GOVERNMENT

The government of the City of Middleton is organized and constituted under Wisconsin Statute Chapter 62 providing for a Mayor and Aldermanic Plan with a Common Council composed of the Mayor and eight (8) Alderpersons, one (1) from each district. The mayor is elected to a three-year term. Alders are elected to staggered two-year terms. The City Administrator is appointed by the Mayor subject to confirmation by the Common Council for a definite term, subject to removal by three-fourths (3/4) vote of all members of the Common Council for cause. The Common Council sets the City's policy and direction, and the City Administrator is tasked with the responsibility for carrying out Council policies and administering day-to-day operations. Department directors are appointed by the Common Council.

COMMUNITY FACILITIES

Middleton offers a broad range of community facilities including an airport, aquatic center, regional parks, numerous bike trails, library, senior center, performing arts center, and historical museum.

The City is proud to be home to the National Mustard Museum as well as Greenway Station, an upscale, outdoor shopping experience with 35 national retailers and locally owned stores.

The crown jewel of our community is the Pheasant Branch Conservancy. This wetland is located on the City's eastern boundary on the northwest side of Lake Mendota. The conservancy features natural springs and seeps which flow into Pheasant Branch Creek and Lake Mendota at a rate of 1,800 gallons of water per minute. The northern portion of the conservancy is owned and maintained by Dane County Parks, while the remaining southern portion is owned and maintained by the City of Middleton. The oak savannas, prairies, and wetlands of the conservancy are home to an abundance of native vegetation and wildlife species including the endangered Blanding's turtle. In 1996, the Northern Lake Mendota Regional Plan was developed to serve as a master plan for managing the Pheasant Branch Conservancy. This plan will be used to develop

nature-based recreational opportunities for residents and provide restoration guidance. A self-guided interpretive trail system is being developed which will allow visitors to enjoy the area and will link the conservancy to a county-wide greenway corridor. This natural setting offers a quiet refuge for wildlife viewers, hikers, and bird watchers.

EDUCATION

The City of Middleton belongs to the Middleton-Cross Plains Area School District. There are six elementary schools, two middle schools, one senior high school, and one alternative senior high school in the district. The District had an enrollment of 6,577 students in 2012-2013.

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. Meriter is planning to open an outpatient ambulatory facility projected for 2015 in Middleton.

LARGEST EMPLOYERS (2013 Estimates)

- PPD (Bio-Pharmaceutical) (685)
- UW Medical Foundation (650)
- Springs Window Fashions (605)
- Electronic Theatre Controls (584)
- Spectrum Brands (560)
- American Girl (546 FT; 300 Seasonal)
- Veterans Health Administration (350)
- West Corporation (340)
- Humana (306)
- Capitol Indemnity Corporation (250)

CLIMATE

The City of Middleton is located on the western shore of Lake Mendota in southern Wisconsin. It is part of the Madison metropolitan area, which is best known for the presence of the four successive lakes of the Yahara River. The Yahara River eventually flows to the Rock River—a tributary of the Mississippi River. Average temperatures range from the 20s in the winter to the 80s in the summer.



City of Middleton 2014 Budget

Boards, Committees, & Commissions

Public Works Committee

Robert Pofahl
Charles Nahn
Dennis Dorn
Gary Rylander
Bob Lyons
JoAnna Richard (Alder)
Howard Teal (Alder)
Shawn Stauske (Staff)

Finance Committee

Susan West (Alder)
Howard Teal (Alder)
Mark Sullivan (Alder)
JoAnna Richard (Alder)
John Lehman (Staff)

Personnel/Negotiating Committee

Jim Wexler (Alder)
JoAnna Richard (Alder)
Susan West (Alder)
Mike Davis (Staff)

License & Ordinance Committee

JoAnna Richard (Alder)
Susan West (Alder)
Hans Hilbert (Alder)
Charles Foulke (Staff)

Commission on Aging

Bonnie Verberkmoes
Claudia Miska
Sarah Larkin
Donna Parisi
Richard Brye
Vera Bauman

Aging Commission Cont'd

Doris Schroeder
Gladys Simon
Miriam Share (Alder)
Jill Kranz (Staff)

Airport Commission

Rob Conhaim
Ray Fey
James Hallick
Chris Priebe
Christopher Dan Geocaris
Gurdip Brar (Alder)
Howard Teal (Alder)
Mike Davis (Staff)
Mark Opitz (Staff)

Arts Committee

Susi Hassert
Rob Conhaim
Megan Thumm Mackey
Phil Nelson
Patricia Adler
Karisa Johnson
Miriam Share (Alder)
Abby Attoun-Tucker (Staff)

Board of Review

Luke Fuszard
Ronald Braem
Bob Jambois
Doug Zwank
Ron Grosse
Paul Musser (Staff)

Building Committee

Kurt Sonnentag (Mayor)
Susan West (Alder)
Mike Davis (Staff)

Community Development Authority

Duane Barmore
Hank Simon
John DiPiazza
Carol Jensen
Luke Fuszard
Kurt Sonnentag (Mayor)
Jim Wexler (Alder)
Mike Davis (Staff)
Eileen Kelley (Staff)

Conservancy Lands Committee

Jeff Mayers
Priscilla Lehman
Greg Krantz
Matt Richards
Mark Sullivan (Alder)
Howard Teal (Alder)
Susan West (Alder)
Penni Klein (Staff)

Emergency Medical Services Commission

Dan Williams
Joel Fait
Michael Lohmeier, M.D.
Paul Connell
Art Meinholz
Kim Jack
Jim Wexler (Alder)
Steve Wunsch (Staff)



City of Middleton 2014 Budget

Boards, Committees, & Commissions

Emergency Preparedness Committee

Kurt Sonnentag (Mayor)
Susan West (Alder)
Mike Davis (Staff)
Brad Keil (Staff)
Shawn Stauske (Staff)
Steve Wunsch (Staff)

Fire Commission

Julie Brunette
Howard Teal (Alder)

Landmarks Commission

Richard Blaschke
Francis Pohlkamp Jr.
Tony Reitano
Kathy Olson
Eric Baker
Kelly Chambers
Abby Attoun-Tucker (Staff)

Library Board

Joan Gillman
Stephanie Hammes
Rusty Shoemaker-Allen
Christopher Clay
Anne Irish
Lisa Helmuth
Jill Kubiak
Steve Soeteber
Miriam Share (Alder)
Pamela Westby (Staff)

Parks, Recreation & Forestry

Commission

Leif Hubbard
Dave Baltes
Rad Hawkos
Anna Biermeier
Greg Rice
Kitty Tyson
Mark Sullivan (Alder)
Penni Klein (Staff)

Pedestrian, Bicycle & Transit

Committee

Jesse Boyett Anderson
Jim Peters
Dennis Dorn
Doris Schroeder
Tom Wohlleber
Hans Hilbert (Alder)
Gurdip Brar (Alder)
Mark Opitz (Staff)

Plan Commission

Duane Barmore
Edward Elskamp
Derek Hungness
Cynthia Zellers
Leif Hubbard
Kurt Sonnentag (Mayor)
Hans Hilbert (Alder)
Eileen Kelley (Staff)

P.V. Golf Course Advisory Committee

Terry Turner
Janet Lord
Jeff Dunn
Tom Scott
Lou Reilly
Hans Hilbert (Alder)
Mark Sullivan (Alder)
Ted Donker (Staff)

Police Commission

Patrick Finnerty
George Little
Brian Kobinsky
Paul Kinne
Bev Jambois
Brad Keil (Staff)

Public Safety Committee

Tony Peterson
William Zeinemann
William Byers
Peggy Frickenstein
Jon DiPiazza
Miriam Share (Alder)
Brad Keil (Staff)



City of Middleton 2014 Budget

Boards, Committees, & Commissions

Sustainability Committee

Deb Saeger
Angela Carey
Kristine Koenig
Kathy Olson
Miriam Share
Spencer Schumacher
Michael Byrne
Lee Schwartz
Matthew Kim
JoAnna Richard (Alder)
Abby Attoun-Tucker (Staff)

TID #5 Joint Review Board

Kurt Sonnentag (Mayor)
Mike Davis (Staff)

Tourism Commission

Van Nutt
Mike Hinesh
Cindy Foley
Corey Kautzky
Cory Mace
Hans Hilbert (Alder)
Val Steel (Staff)
Stephanie Goth (Staff)

Water Resources Management Commission

Matthew Richards
Warren Gebert
Kenneth Potter
James Robertson
David Baltes
Jim Bachhuber

Water Resources Management Commission (Contd.)

Hans Hilbert (Alder)
Gary Huth (Staff)

Workforce Housing Committee

Mike Sweitzer-Beckman
Rob Bergenthal
Mike Hershberger
Andy Lewis
Steve Hansen
JoAnna Richard (Alder)
Mike Davis (Staff)
Abby Attoun-Tucker (Staff)

Commission on Youth

William Byers
Ron Biendseil
Kathy Nieber-Lathrop
Bill Deno
Amy Arntsen
Tracy Kruzicki
Gurdip Brar (Alder)
Charles Foulke (Staff)
Megan Meyer (Staff)

Zoning Board of Appeals

John D. Wegenke
Martin Burkholder
Steve Olson
Mark Wohlferd
Shayna W. Borakove
Timothy Samuelson (Alternate)
Paul Raisleger (Alternate)

Mark Opitz (Staff)

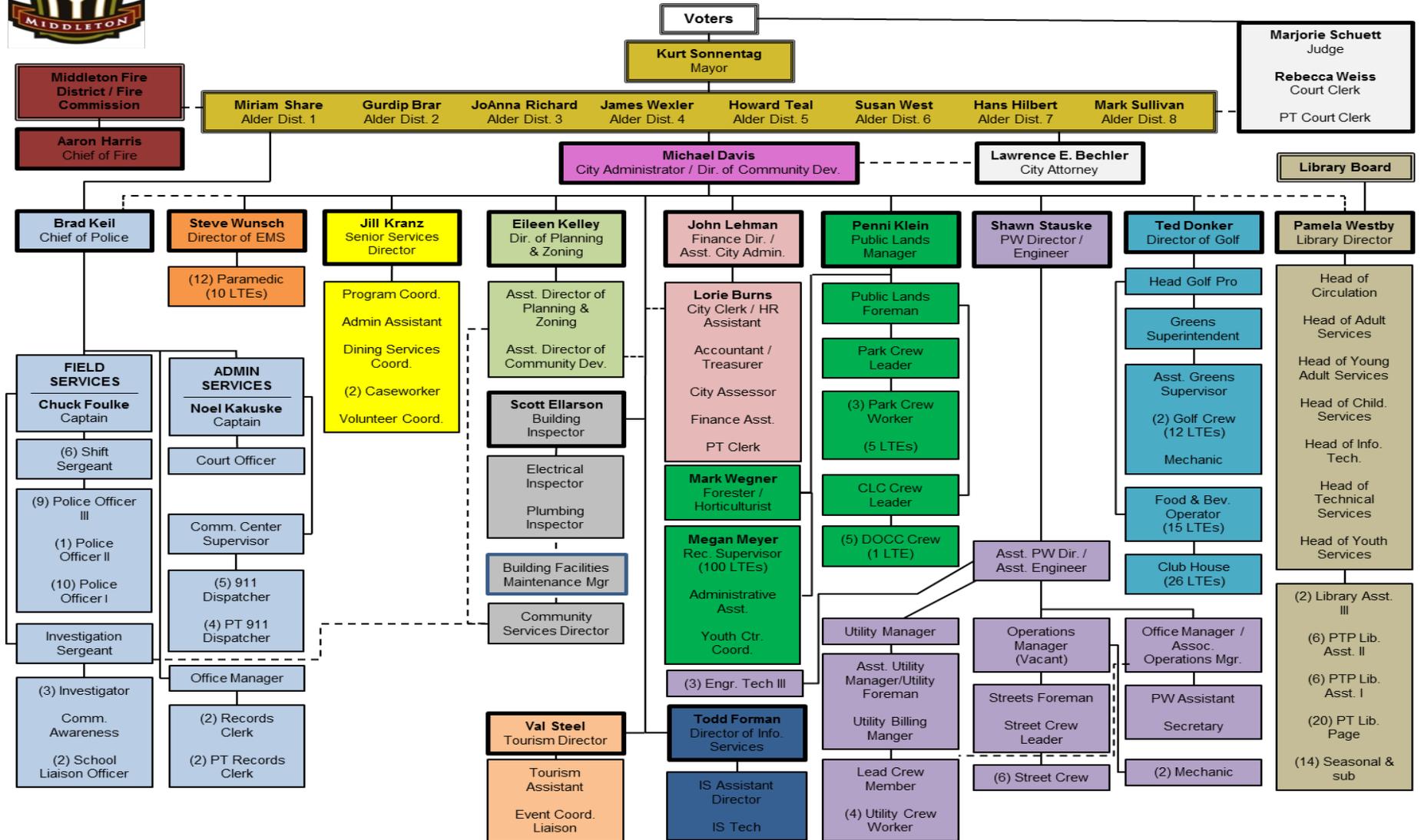


City of Middleton 2014 Budget



CITY OF MIDDLETON – ORGANIZATIONAL CHART

UPDATED SEPTEMBER 3, 2013

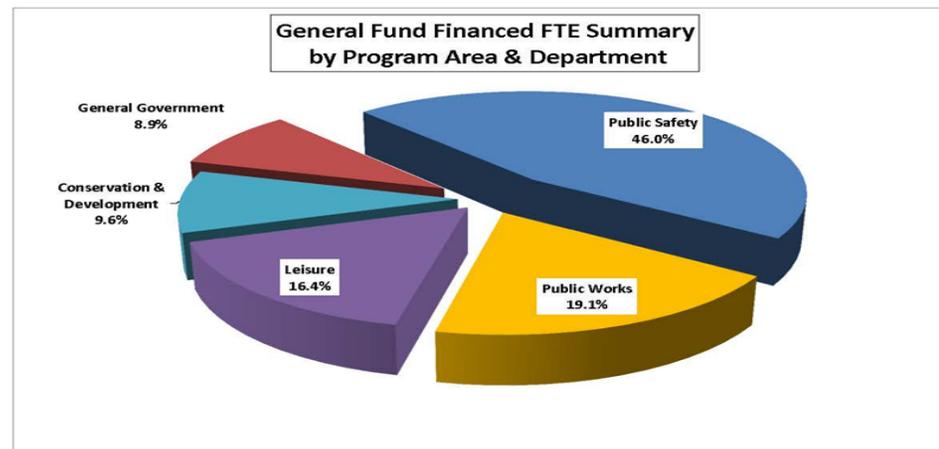
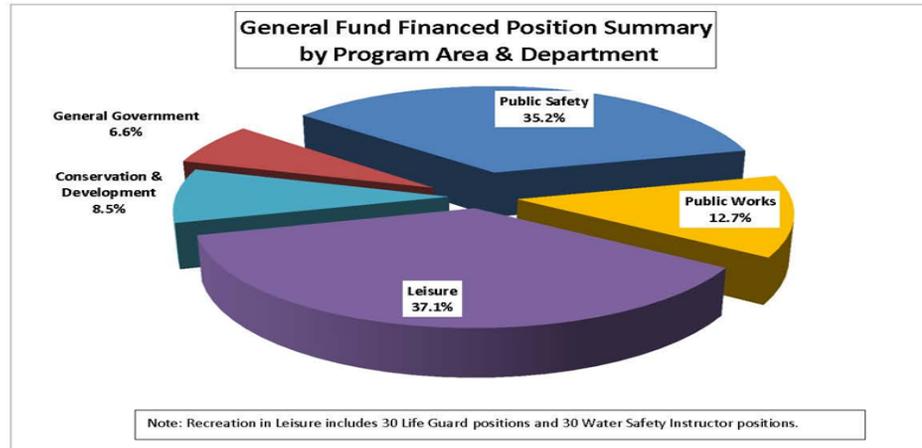




City of Middleton 2014 Budget

Positions by Program Area and Department

Program Areas	2014 Current Authorized	
	Positions	FTE
General Government	14	12.5
Public Safety	75	64.25
Public Works	27	26.75
Leisure	79	22.93
Conservation & Development	18	13.35
Tourism	3	2.5
Library	62	15.8
Golf	53	TBD
Utilities	8	8
Total	339	166.08
2014 Current Authorized		
Program Areas	Positions	FTE
General Government		
Administrator	2	1.5
Finance	6	5.5
Court	3	2.5
Information Services	3	3
Total	14	12.5
Public Safety		
Police	47	45.5
EMS	23	14
Building Inspection	5	4.75
Total	75	64.25
Public Works	27	26.75
Leisure		
Senior Center	7	5.38
Recreation	72	17.55
Library	62	15.8
Total	141	38.73
Conservation & Development		
Planning	3	3
Forestry	1	1
Parks	9	7.75
Conservancy Lands	5	1.6
Total	18	13.35
Tourism	3	2.5
Golf	53	TBD
Utilities	8	8



NOTE: One position = 2,080 staff hours. 1 Full-time Equivalent (FTE) = 2,080 staff hours. .5 FTE = 1,040 staff hours.



City of Middleton 2014 Budget

Estimated Mill Rate for 2014 (Excludes lottery & first dollar credits)

(Estimated Assessment Ratio-Exact Known Mid-November 2013)

City Mill Rate

	Budget		Variance 2014-2013	Percent Change
	2014	2013		
Levy Requirement Calculation				
Debt Service	\$ 4,317,190	\$ 3,714,756	\$ 602,434	16.22%
All other operations	11,260,096	9,866,686	1,393,410	14.12%
Total Levy Requirement	\$ 15,577,286	\$ 13,581,442	\$ 1,995,844	14.70%
Mill Rate Calculation				
TID Out Equalized Value	\$ 2,403,776,600	\$ 2,313,022,801	\$ 90,753,799	3.92%
Assesment Ratio (Estimate for 2014)	95.72%	97.16%	-1.44%	
Assessed Value	\$ 2,300,894,962	\$ 2,247,261,250	\$ 53,633,712	2.39%
Mill Rate Use				
Debt Service	\$ 1.88	\$ 1.65	\$ 0.23	13.94%
Other Operations	4.89	4.39	0.50	11.39%
Total Mill Rate	\$ 6.77	\$ 6.04	\$ 0.73	12.09%
Mill Rate Per \$100,000 Assessed Value Property				
Debt Service	\$ 188.00	\$ 165.00	\$ 23.00	13.94%
Other Operations	489.00	439.00	50.00	11.39%
Total	\$ 677.00	\$ 604.00	\$ 73.00	12.09%
% of City Tax Bill				
Debt Service	28%	27%	0%	
Other Operations	72%	73%	0%	



City of Middleton 2014 Budget

General Fund Revenue & Expense Summary

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual 31-Jul-13	Budget 2014
REVENUES							
Property Tax Levy	\$ 12,093,033	\$ 12,011,202	\$ 13,403,494	\$ 13,404,292	\$ 13,581,442	\$ 13,581,439	15,577,286
Other Taxes	800,674	894,682	792,100	949,951	821,600	271,844	852,283
Special Assessments	86,193	91,860	130,000	108,274	96,000	(357)	90,000
Intergovernmental Revenue	2,142,067	2,081,730	1,850,349	2,207,630	2,025,427	1,561,623	1,897,128
Licenses & Permits	551,479	835,932	572,400	723,409	522,100	358,168	519,000
Fines & Forfeitures	273,886	279,306	300,000	280,513	315,000	197,298	310,000
Public Charges for Service	1,017,244	910,100	1,021,003	1,150,167	1,100,498	777,863	1,104,000
Special Fund Activity	511,597	1,695,527	1,721,288	1,732,817	2,615,198	-	1,889,600
Miscellaneous Revenues	563,011	3,110,638	338,471	450,718	164,124	131,759	197,124
Other Financing Sources	12,638	-	-	-	-	-	-
TOTAL	\$ 18,051,822	\$ 21,910,977	\$ 20,129,105	\$ 21,007,771	\$ 21,241,389	\$ 16,879,637	\$ 22,436,421
EXPENSES							
General Government	\$ 2,363,973	\$ 2,127,007	\$ 2,603,253	\$ 2,544,885	\$ 2,653,434	\$ 1,527,127	\$ 2,612,768
Public Safety	7,182,186	7,398,200	7,741,397	7,719,430	7,863,439	4,567,665	8,100,253
Public Works	2,763,905	2,748,291	2,884,081	2,808,147	3,041,433	1,593,024	3,135,946
Leisure	1,226,755	1,275,551	1,341,212	1,344,145	1,334,301	646,849	1,374,828
Conservation & Development	1,176,569	1,193,088	1,332,093	1,274,058	1,343,740	698,213	1,521,414
Contingencies	-	3,409	64,971	-	339,140	4,483	289,000
Transfers	4,204,175	3,998,315	4,193,972	4,193,971	4,722,102	1,608,331	5,402,212
TOTAL	\$ 18,917,563	\$ 18,743,861	\$ 20,160,979	\$ 19,884,636	\$ 21,297,589	\$ 10,645,692	\$ 22,436,421
REVENUES LESS EXPENSES	\$ (865,741)	\$ 3,167,116	\$ (31,874)	\$ 1,123,135	\$ (56,200)	\$ 6,233,945	\$ -



City of Middleton 2014 Budget

Department within Program Area Summary

	Actual	Actual	Budget	Actual	Budget	Actual	Requested
	2010	2011	2012	2012	2013	31-Jul-13	Budget
							2014
GENERAL GOVERNMENT							
Common Council	\$ 71,529	\$ 66,201	\$ 68,210	\$ 67,206	\$ 67,191	\$ 39,229	\$ 66,873
City Administrator	187,988	167,731	181,924	184,566	177,169	90,351	191,688
Municipal Court	95,434	86,612	109,766	99,428	107,891	55,258	112,149
Finance Department	478,960	483,741	574,449	540,552	571,679	291,040	574,680
Elections	-	17,423	85,430	77,057	29,500	14,968	72,800
City Revaluation Project	-	-	-	-	56,200	1,412	-
Information Technology	506,177	522,511	659,004	639,675	650,184	411,579	643,930
Buildings & Grounds	119,744	124,234	156,732	148,029	222,437	92,007	149,950
Cable TV	25,855	11,807	15,000	10,667	15,545	1,368	8,000
Commissions/Committees	6,970	14,119	20,238	12,823	20,238	6,030	25,498
Legal Counsel	211,659	225,698	209,500	243,554	203,400	138,357	215,000
Miscellaneous Expenses	95,335	145,304	90,817	78,605	58,500	65,798	72,500
General Personal Benefits	30,135	26,586	36,000	16,038	48,000	22,811	60,700
Property & Liability Insurance	400,405	401,229	369,183	369,183	394,000	289,021	404,000
Non-Departmental	133,782	(166,189)	27,000	57,502	31,500	7,898	15,000
TOTAL	\$ 2,363,973	\$ 2,127,007	\$ 2,603,253	\$ 2,544,885	\$ 2,653,434	\$ 1,527,127	\$ 2,612,768
PUBLIC SAFETY							
Field Services	\$ 3,532,761	\$ 3,626,829	\$ 3,572,657	\$ 3,542,287	\$ 3,522,815	\$ 1,955,912	\$ 3,732,332
Police Administration	503,856	517,373	691,334	683,321	710,205	380,795	729,125
Communications Center	430,734	441,419	495,393	472,721	467,911	257,333	476,935
Emergency Preparedness	5,414	2,336	12,903	20,930	31,006	(2,433)	48,109
School Crossing Guards	13,418	13,285	13,285	14,335	14,477	14,344	14,766
EMS	1,268,044	1,311,823	1,402,306	1,376,821	1,493,192	734,312	1,471,954
Building	110,497	115,890	113,347	122,091	113,940	60,700	116,202
Electrical	94,826	94,991	102,131	99,114	100,666	53,597	101,368
Plumbing	61,731	61,270	65,302	64,821	66,489	33,815	70,737
Erosion Control	13,335	18,032	16,000	23,370	16,000	8,931	16,000
Code Compliance/Community Sv	71,989	71,979	78,400	78,839	78,299	40,616	80,142
City Contribution for Fire District	702,437	701,644	740,948	783,389	811,048	811,047	782,583
Hydrant Rental	373,144	421,329	437,391	437,391	437,391	218,696	460,000
TOTAL	\$ 7,182,186	\$ 7,398,200	\$ 7,741,397	\$ 7,719,430	\$ 7,863,439	\$ 4,567,665	\$ 8,100,253



City of Middleton 2014 Budget

Department within Program Area Summary

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual 31-Jul-13	Requested Budget 2014
PUBLIC WORKS							
Administration & Engineering	\$ 657,923	\$ 749,683	\$ 702,883	\$ 689,135	\$ 704,021	\$ 361,459	\$ 724,514
Fleet maintenance	350,296	321,978	341,306	320,289	312,021	220,341	318,109
Street Crew	688,253	532,109	678,071	662,059	661,032	341,657	679,914
City Garage	50,202	53,218	45,500	49,019	44,000	30,476	44,000
Street Cleaning	8,401	6,539	8,900	9,709	8,900	4,563	9,900
Snow & Ice Removal	64,684	87,084	68,000	69,770	66,450	51,604	73,950
Sidewalk Maintenance	-	-	-	-	150,000	11,894	150,000
Traffic Signals, Signs, Markings & Maintenance	70,102	43,475	58,050	44,899	50,650	(18,919)	48,400
Street Lighting	106,802	119,474	123,800	109,112	125,000	88,748	132,000
Tree & Brush Control	672	216	2,000	1,467	2,000	182	2,000
Storm Sewers	9,694	15,941	13,000	18,556	47,900	40,445	50,000
Water Resources	7,047	27,820	30,459	30,097	30,459	20,144	30,459
Landfill	61,650	62,521	51,412	51,412	51,300	51,300	55,000
Recycling	207,445	224,465	235,700	232,136	245,700	121,642	257,700
Refuse Collection	480,734	503,768	525,000	520,487	542,000	267,488	560,000
	\$ 2,763,905	\$ 2,748,291	\$ 2,884,081	\$ 2,808,147	\$ 3,041,433	\$ 1,593,024	\$ 3,135,946
LEISURE							
Senior Citizens Center	\$ 396,058	\$ 402,763	\$ 437,024	\$ 434,778	\$ 431,569	\$ 230,237	\$ 438,981
Recreation Administration	105,870	137,042	111,242	121,848	129,181	69,553	133,598
Summer Recreation	71,789	72,682	69,019	61,403	69,019	29,465	63,793
Fall-Winter-Spring Rec	57,101	48,286	56,654	26,832	56,654	12,064	29,224
Hubbard Arts Center	-	-	-	-	-	2,358	18,765
Aquatic Center	267,085	262,283	280,860	325,435	280,854	199,801	280,979
Teen Programming	17,191	32,495	18,035	29,644	27,067	15,188	17,971
Madison Metro Transit	311,661	320,000	368,378	344,205	339,957	88,183	391,517
	\$ 1,226,755	\$ 1,275,551	\$ 1,341,212	\$ 1,344,145	\$ 1,334,301	\$ 646,849	\$ 1,374,828
CONSERVATION & DEVELOPMENT							
Planning Department	\$ 273,231	\$ 295,044	\$ 320,632	\$ 315,077	\$ 315,690	\$ 161,509	\$ 327,238
Land Conservancy	66,508	60,304	75,250	39,496	75,250	85,011	148,598
Forestry	42,259	107,504	133,996	124,513	133,067	60,211	177,542
Public Lands	794,571	730,236	802,215	794,972	819,733	391,482	868,036
	\$ 1,176,569	\$ 1,193,088	\$ 1,332,093	\$ 1,274,058	\$ 1,343,740	\$ 698,213	\$ 1,521,414
CONTINGENCIES							
Vehicle Damages	\$ -	\$ -	\$ -	\$ -	\$ 24,000	\$ (734)	\$ 24,000
City Liability	-	-	-	-	50,000	5,217	50,000
General	-	3,409	64,971	-	265,140	-	215,000
	\$ -	\$ 3,409	\$ 64,971	\$ -	\$ 339,140	\$ 4,483	\$ 289,000
TRANSFERS							
Library	\$ 956,615	\$ 1,043,814	\$ 1,018,315	\$ 1,018,315	\$ 1,007,346	\$ 1,007,346	\$ 1,085,022
Debt Service	3,247,560	2,954,501	3,175,657	3,175,656	3,714,756	600,985	4,317,190
TOTAL	\$ 4,204,175	\$ 3,998,315	\$ 4,193,972	\$ 4,193,971	\$ 4,722,102	\$ 1,608,331	\$ 5,402,212
TOTAL EXPENSES	\$ 18,917,563	\$ 18,743,861	\$ 20,160,979	\$ 19,884,636	\$ 21,297,589	\$ 10,645,692	\$ 22,436,421



City of Middleton 2014 Budget

Net Tax Levy by Program Area & Function

Definitions:

1. Net Levy Supported Functions – the net cost of the program area after offsetting expenses with department related revenues.
2. % Tax Dollar Allocated – percentage of each City related tax dollar collected towards that service

	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual 31-Jul-13	Requested Budget 2014	% of Tax Dollar Allocated
NET Tax Levy Supported Functions							
General Government							
Common Council	\$ 66,201	\$ 68,210	\$ 67,206	\$ 67,191	\$ 39,229	\$ 66,873	0.35%
City Administrator	167,731	181,924	184,566	177,169	90,351	191,688	1.00%
Municipal Court	14,256	29,766	25,669	22,891	5,792	37,149	0.19%
Finance Department	483,741	574,449	540,552	571,679	291,040	574,680	3.01%
Elections	17,423	85,430	77,057	29,500	14,968	72,800	0.38%
City Revaluation Project	-	-	-	56,200	1,412	-	
Information Technology	522,511	659,004	639,675	650,184	411,579	643,930	3.37%
Building & Grounds	124,234	156,732	148,029	222,437	92,007	149,950	0.79%
Cable TV	11,807	15,000	10,667	15,545	1,368	8,000	0.04%
Commissions/Committees	14,119	20,238	12,823	20,238	6,030	25,498	0.13%
Legal Counsel	225,698	209,500	243,554	203,400	138,357	215,000	1.13%
Miscellaneous Expenses	145,304	90,817	78,605	58,500	65,798	72,500	0.38%
General Personnel Benefits	26,586	36,000	16,038	48,000	22,811	60,700	0.32%
Property, Liability & Worker Comp Insurance	401,229	369,183	369,183	394,000	289,021	404,000	2.12%
Non-Departmental	(166,189)	27,000	57,502	31,500	7,898	15,000	0.08%
Contingency	3,409	64,971	-	339,140	4,483	289,000	1.51%
Total	\$ 2,058,060	\$ 2,588,224	\$ 2,471,126	\$ 2,907,574	\$ 1,482,144	\$ 2,826,768	14.80%
Public Safety							
Police Department	\$ 4,288,641	\$ 4,426,822	\$ 4,438,951	\$ 4,418,664	\$ 2,376,940	\$ 4,679,767	24.52%
EMS	680,483	650,895	480,308	616,876	290,907	574,954	3.01%
Building Inspection	(289,626)	(51,653)	(177,626)	(51,060)	(94,487)	(50,798)	-0.27%
Electrical Inspection	48,881	67,131	40,613	65,666	20,371	66,368	0.35%
Plumbing Inspection	11,150	30,302	690	31,489	(3,075)	35,737	0.19%
Erosion Control	11,532	11,000	12,015	11,000	3,181	9,000	0.05%
Code Compliance/ Community S	71,979	78,400	78,839	78,299	40,616	80,142	0.42%
City Portion to Fire District	617,192	662,348	691,848	719,548	721,786	690,983	3.62%
Hydrant Rental	421,329	437,391	437,391	437,391	218,696	460,000	2.41%
Total	\$ 5,861,561	\$ 6,312,636	\$ 6,003,029	\$ 6,327,873	\$ 3,574,935	\$ 6,546,153	34.30%
Public Works							
Refuse/Recycling	\$ 672,983	\$ 705,450	\$ 697,315	\$ 732,450	\$ 333,751	\$ 762,450	4.00%
Street Lighting	114,746	115,600	101,141	116,800	79,240	122,500	0.64%
Landfill	56,521	46,412	46,412	46,300	51,300	50,000	0.26%
Public Works Department	447,563	642,923	605,292	929,162	275,892	946,544	4.96%
Total	\$ 1,291,813	\$ 1,510,385	\$ 1,450,160	\$ 1,824,712	\$ 740,183	\$ 1,881,494	9.86%
Leisure							
Library	\$ 1,043,814	\$ 1,018,315	\$ 1,018,315	\$ 1,007,346	\$ 1,007,346	\$ 1,085,022	5.69%
Senior Citizen Center	330,778	370,871	362,041	370,916	192,154	379,305	1.99%
Hubbard Arts Center	-	-	-	-	381	3,765	0.02%
Recreation Administration	137,042	111,242	121,848	129,181	69,553	133,598	0.70%
Summer Recreation	1,204	(981)	4,194	(981)	(34,030)	(207)	0.00%
Fall/Winter/Spring Recreation	10,458	12,654	(10,891)	12,654	5,405	(8,776)	-0.05%
Aquatic Center	9,481	46,860	45,140	39,854	(17,942)	45,979	0.24%
Teen Programming	32,495	18,035	19,766	18,331	7,122	8,971	0.05%
Madison Metro Transit	299,705	368,378	344,205	311,624	59,850	391,517	2.05%
Total	\$ 1,864,977	\$ 1,945,374	\$ 1,904,618	\$ 1,888,925	\$ 1,289,839	\$ 2,039,174	10.69%

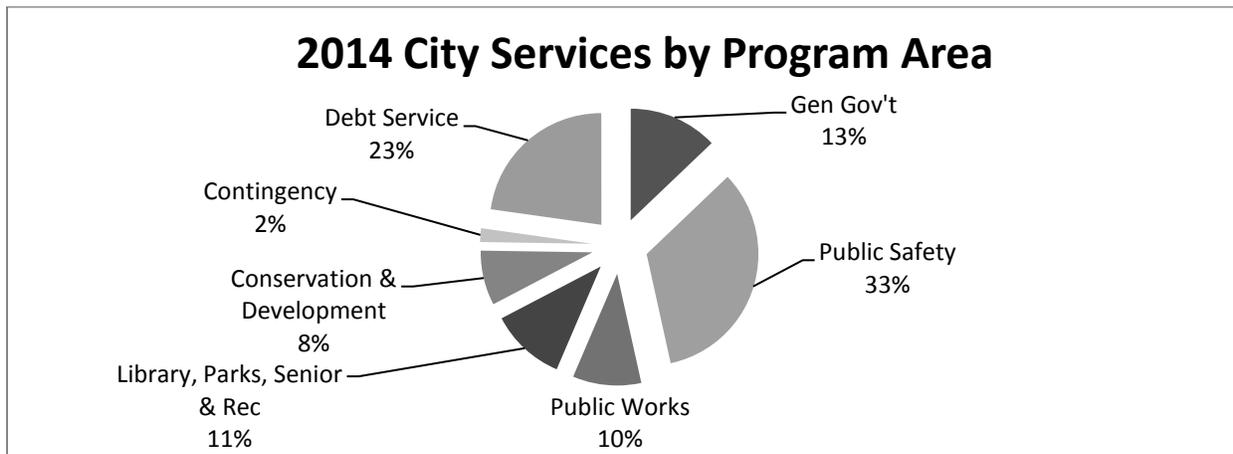
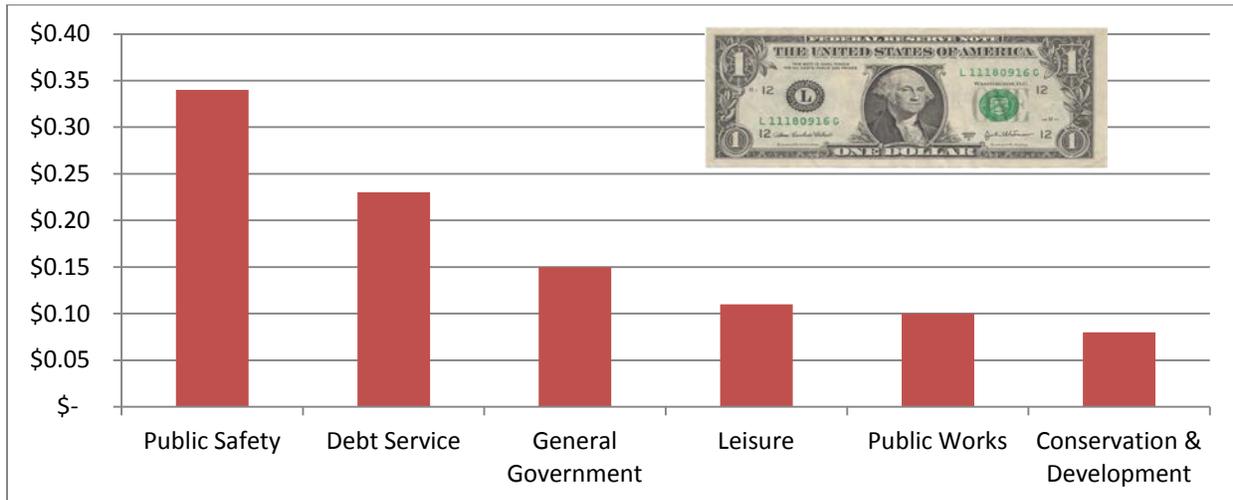


City of Middleton 2014 Budget

Net Tax Levy by Program Area & Function

	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual 31-Jul-13	Requested Budget 2014	% of Tax Dollar Allocated
Conservation & Development							
Planning Department	\$ 279,150	\$ 304,632	\$ 270,442	\$ 290,690	\$ 131,536	\$ 299,238	1.57%
Land Conservancy Operations	60,304	75,250	39,496	75,250	85,011	148,598	0.78%
Forestry	107,504	133,996	124,513	133,067	60,211	177,542	0.93%
Public Lands	711,580	741,215	771,079	799,733	373,486	848,036	4.44%
Total	\$ 1,158,538	\$ 1,255,093	\$ 1,205,530	\$ 1,298,740	\$ 650,244	\$ 1,473,414	7.72%
Transfers							
Debt Service	\$ 4,288,641	\$ 4,426,822	\$ 4,438,951	\$ 4,418,664	\$ 2,376,940	\$ 4,317,190	22.62%
Total	\$ 4,288,641	\$ 4,426,822	\$ 4,438,951	\$ 4,418,664	\$ 2,376,940	\$ 4,317,190	22.62%
SUMMARY OF EXPENSES	\$ 15,189,450	\$ 16,787,369	\$ 16,210,119	\$ 17,962,580	\$ 8,338,330	\$ 19,079,693	

Slice of Each Tax Dollar Contribution to 2014 Budget





POLICIES & FINANCIAL PLANS





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:



City of Middleton 2014 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.



City of Middleton 2014 Budget

Budget Calendar and Basis of Budgeting

Operational Development Calendar – Major Events	
Month	Event
May	Preliminary discussions between Mayor, Common Council's Finance Committee and the Administration regarding parameters for the development of the next year's budget.
May-June	Finance Department prepared department budget request forms and instructions.
June	City Administrator and Finance Department meet with department directors to distribute request forms and instructions.
August	Department directors submit completed request materials.
Aug.-Sept.	Finance Department prepared budget request and other materials into budget document.
Sept. – Oct.	The Mayor and Finance Committee meet with department directors who present and discuss their requests. The Mayor and Finance Committee deliberate and develop budget recommendations to present to the entire Common Council.
Oct. – Nov.	Common Council deliberate on Mayor and Finance Committee recommendations. Meetings held with department directors.
Beginning November	Common Council authorizes public hearing and publication of proposed budget in local newspaper.
End Nov.	Common Council holds public hearing on proposed budget and approves proposed budget.
Jan. 1	New Fiscal Year Begins

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 2014 CIP projects were listed in the 2012-2016 CIP. For the 2014 budget development process, the 2014 CIP projects and their respective dollar amounts are refined and the overall CIP is updated as well as 2018 is added. This process is repeated annually.

Basis of Accounting

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

Property taxes are recorded in the year levied as receivables and deferred revenues. They are recognized as revenues in the succeeding year when services financed by the levy are being provided. In addition to property taxes for the City, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as deferred revenues and due to other taxing units on the accompanying balance sheet. Taxes are levied in December on the assessed value as of the prior January 1.

Intergovernmental aids and grants are recognized as revenues in the period the related expenditures are incurred, if applicable, or when the City is entitled to the aids.

Special assessments are recorded as revenues when collected. Annual installments due in future years are reflected as receivables and deferred revenues.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services and interest.

Other general revenues such as fines and forfeitures, fees for services, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above. The City reports deferred revenues on its combined balance sheet. Deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received before the City has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

The preparation of the financial statements is in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.



FUND STRUCTURE EXPLANATION





City of Middleton 2014 Budget

Fund Structure

The City of Middleton funds are divided into two types; 1) Governmental Fund Types and 2) 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.
 - **Airport Fund 205** – 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 205 include land lease rent, fuel fees, hangar fees and building lease.
 - **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.
 - **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, Bullet Proof Vests are recorded in Fund 208.
 - **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.



Fund Structure (cont.)

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



Fund Structure (cont.)

- **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 Fund 610** – The City operates a water utility with seven deep wells with a total delivering capacity of 5,840 gallons per minute. All financial activities related to the water utility are recorded in Fund 610. The rates charges to utility customers are regulated and approved by the Public Service Commission of Wisconsin.
 - **Sewer 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.
 - **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.

Trust and Agency Fund

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.



DEBT INFORMATION

MIDDLETON
The Good Neighbor City



City of Middleton 2014 Budget

Legal Debt Limits

Under Wisconsin statutes, a municipality can only take out general obligation (GO) debt up to 5% of its equalized value. Below is the calculation for the City of Middleton:

Equalized Valuation (2013) as certified by WI Dept of Revenue	2,763,439,000
Legal Debt Percentage Allowed	5%
Legal Debt Limit	138,171,950
GO Debt outstanding as of December 31, 2013 *	51,390,500
Unused margin of indebtedness	86,781,450
Percent of Legal Debt incurred	37%
Percentage of Legal debt available	63%

* - Includes all known outstanding principal on debt issues from Sept 1, 2013 and prior



City of Middleton 2014 Budget

Debt Issuance Summary

Capital	
March 15, 2002	Issued \$6,250,000 in General Obligation Promissory notes to fund the annual capital program and TID #3.
May 1, 2003	Issued \$9,980,000 in General Obligation Promissory notes to fund the annual capital program and TID #3.
June 15, 2004	Issued \$1,910,000 in General Obligation Promissory notes to fund the annual capital program. Issued \$6,580,000 in General Obligation Promissory notes to fund the annual capital program, TID #3, the water utility, and sewer utility.
June 1, 2006	Issued \$2,000,000 in General Obligation Promissory notes to fund the annual capital program.
December 27, 2006	Issued \$3,530,000 in General Obligation Promissory notes to fund the annual capital program and Pleasant View Golf Course.
June 2, 2008	Issued \$6,250,000 in General Obligation Promissory notes to fund the construction of a new fire station. Issued \$2,000,000 in General Obligation Promissory notes to fund the annual capital program.
December 30, 2008	Issued \$2,750,000 in General Obligation Promissory notes to fund the annual capital program.
April 15, 2010	Issued \$2,010,000 in Taxable General Obligation Promissory Notes (Build America Bonds) to fund the annual capital program. Issued \$10,110,000 in Taxable General Obligation Promissory Notes (Build America Bonds) to fund construction of a new police facility.
May 9, 2011	Issued \$2,500,000 in General Obligation Promissory notes to fund the annual capital program.
June 5, 2012	Issued \$2,015,000 in General Obligation Promissory notes to fund the annual capital program.
December 28, 2012	Issued \$3,000,000 General Obligation Promissory notes to fund the annual capital program for 2013.
Golf	
December 27, 2006	\$1,200,000 in General Obligation Promissory notes for the development of additional 9 holes.
December 30, 2008	Issued \$1,700,000 in General Obligation Refunding Bonds for clubhouse construction.
February 27, 2012	Issued \$3,100,000 in General Obligation Refunding Bonds to replace May 15, 2002 issue. The original issue was for initial acquisition of the golf course.



City of Middleton 2014 Budget

Debt Issuance Summary (Continued)

TAX INCREMENT FINANCING DISTRICTS # 3 & # 5	
March 15, 2002	\$6,250,000 in General Obligation Promissory notes was split between the annual capital program and TID #3, as reflected in the Capital Debt Service Summary.
November 6, 2002	Received a State Trust Fund Loan of \$2,170,000 for TID #3.
January 20, 2003	Received a State Trust Fund Loan of \$930,000 for TID #3.
May 1, 2003	\$9,980,000 in General Obligation Promissory notes was split between the annual capital program and TID #3, as reflected in the Capital Debt Service Summary.
June 15, 2004	\$6,580,000 in General Obligation Promissory notes was split between the annual capital program, TID #3, the water utility, and the sewer utility, as reflected in the Capital Debt Service Summary.
December 30, 2008	\$3,550,000 in General Obligation Refunding Bonds for TID #3.
October 26, 2009	Received a State Trust Fund Loan of \$1,400,000 for TID #3.
November 23, 2010	Issued \$4,625,000 in General Obligation Refunding Bonds. Issued \$6,580,000 in Taxable General Obligation Refunding Bonds.
June 5, 2012	Issued \$5,000,000 in Taxable Note Anticipation Notes for TID #5. Issued \$2,540,000 in Taxable General Obligation Promissory notes for TID #3.
December 28, 2012	\$1,500,000 in General Obligation Promissory notes was split between TID #3.

Source: Robert W. Baird & Co.



City of Middleton 2014 Budget

2014 Debt Service Summary

Issue	Original Amt	Maturity		P & I in 2014	BAB Subsidy	TID #5	TID #3	Golf	Use of	Use of Tax	Balance @
		Year							Impact		
2004 GO Promissory Note	1,910,000	2014		219,569	-	-	-	-	-	219,569	-
2006 GO Promissory Note	3,530,000	2016		599,200	-	-	48,000	-	-	551,200	1,200,000 (A)
2008A GO Refunding Bonds (Fire/EMS Building)	6,530,000	2027		532,400	-	-	-	50,000	482,400	482,400	5,560,000
2008B GO Promissory Note	2,000,000	2017		354,500	-	-	-	-	354,500	354,500	1,100,000
2008C GO Promissory Bond	5,250,000	2021		73,250	-	-	73,250	-	-	-	1,700,000 (B)
2008D GO Promissory Note	2,750,000	2017		525,750	-	-	-	-	-	525,750	1,500,000
2010 Taxable GO Promissory Note (BAB)	2,010,000	2010		338,910	10,214	-	-	-	-	328,696	960,000
2010 Taxable GO Refunding Bonds (Police Building)	10,110,000	2029		920,325	116,898	-	-	-	90,000	713,427	8,820,000
2010 GO Refunding Bonds	4,625,000	2020		652,800	-	-	652,800	-	-	-	3,495,000
2010 GO Taxable Refunding Bonds	6,580,000	2020		887,708	-	-	887,708	-	-	-	4,775,000
2011 GO Promissory Note	2,500,000	2019		217,325	-	-	-	-	-	217,325	2,350,000
2012 GO Refunding Bonds	3,100,000	2016		777,750	-	-	-	777,750	-	-	1,770,000
2012 Taxable GO Promissory Notes - June	2,540,000	2019		379,967	-	-	379,967	-	-	-	1,840,000
2012 GO Promissory Notes - June	2,015,000	2020		276,938	-	-	-	-	-	276,938	1,540,000
2012 GO Promissory Notes - Dec	4,500,000	2022		528,100	-	-	176,033	-	-	352,067	3,910,000
2012 Taxable GO Refunding Bonds - Dec	5,110,000	2032		139,735	-	139,735	-	-	-	-	5,110,000
2013 GO Promissory Note (Estimate)	2,030,000	2021		295,318	-	-	-	-	-	295,318	1,805,000 (C)
				7,719,545	127,112	139,735	2,096,508	899,000	140,000	4,317,190	47,435,000

(A) - Remaining balance is all owed by the Golf Fund and is due in 2016

(B) - Remaining balance is all owed by the Golf Fund and principal is scheduled to be repaid from 2017 - 2021

(C) - Estimate on 2013 GO Promissory Note assuming \$2.030 million is borrowed @ 3.5% & paid back over 8 years



City of Middleton 2014 Budget

Breakdown of Future Year's Debt Service on Existing Debt

	TAX LEVY SUPPORTED DEBT SERVICE						
	Golf	TID #3	TID #5	Police/Court Facility	Fire/EMS Facility	General Capital Program	Total
2013	772,300	4,730,843	94,321	768,078	532,550	2,575,431	3,876,059
2014	899,000	2,096,508	139,735	764,461	532,400	2,865,011	4,161,872
2015	973,400	2,104,621	139,735	761,403	721,150	2,496,250	3,978,803
2016	2,275,700	2,108,850	139,735	762,199	702,400	2,375,516	3,840,115
2017	366,875	2,106,276	409,735	761,689	682,400	2,197,274	3,641,363
2018	354,125	2,099,986	411,900	764,339	502,400	1,505,686	2,772,425
2019	439,250	2,092,199	413,325	765,111	498,800	1,144,771	2,408,682
2020	422,050	1,720,863	408,845	764,953	499,800	662,884	1,927,637
2021	306,675	178,567	408,665	763,658	500,200	384,548	1,648,406
2022	-	176,800	412,823	766,004	505,000	378,639	1,649,643
2023	-	-	411,038	762,154	499,000	22,501	1,283,655
2024	-	-	408,538	762,237	502,600	19,820	1,284,657
2025	-	-	410,303	761,050	500,400	16,968	1,278,418
2026	-	-	411,325	763,555	497,600	13,940	1,275,095
2027	-	-	411,575	759,531	499,200	10,706	1,269,437
2028	-	-	411,023	759,337	-	7,314	766,651
2029	-	-	409,638	757,731	-	3,764	761,495
2030	-	-	412,390	-	-	-	-
2031	-	-	409,070	-	-	-	-
2032	-	-	410,010	-	-	-	-
	6,809,375	19,415,513	7,083,729	12,967,490	8,175,900	16,681,023	37,824,413



City of Middleton 2014 Budget

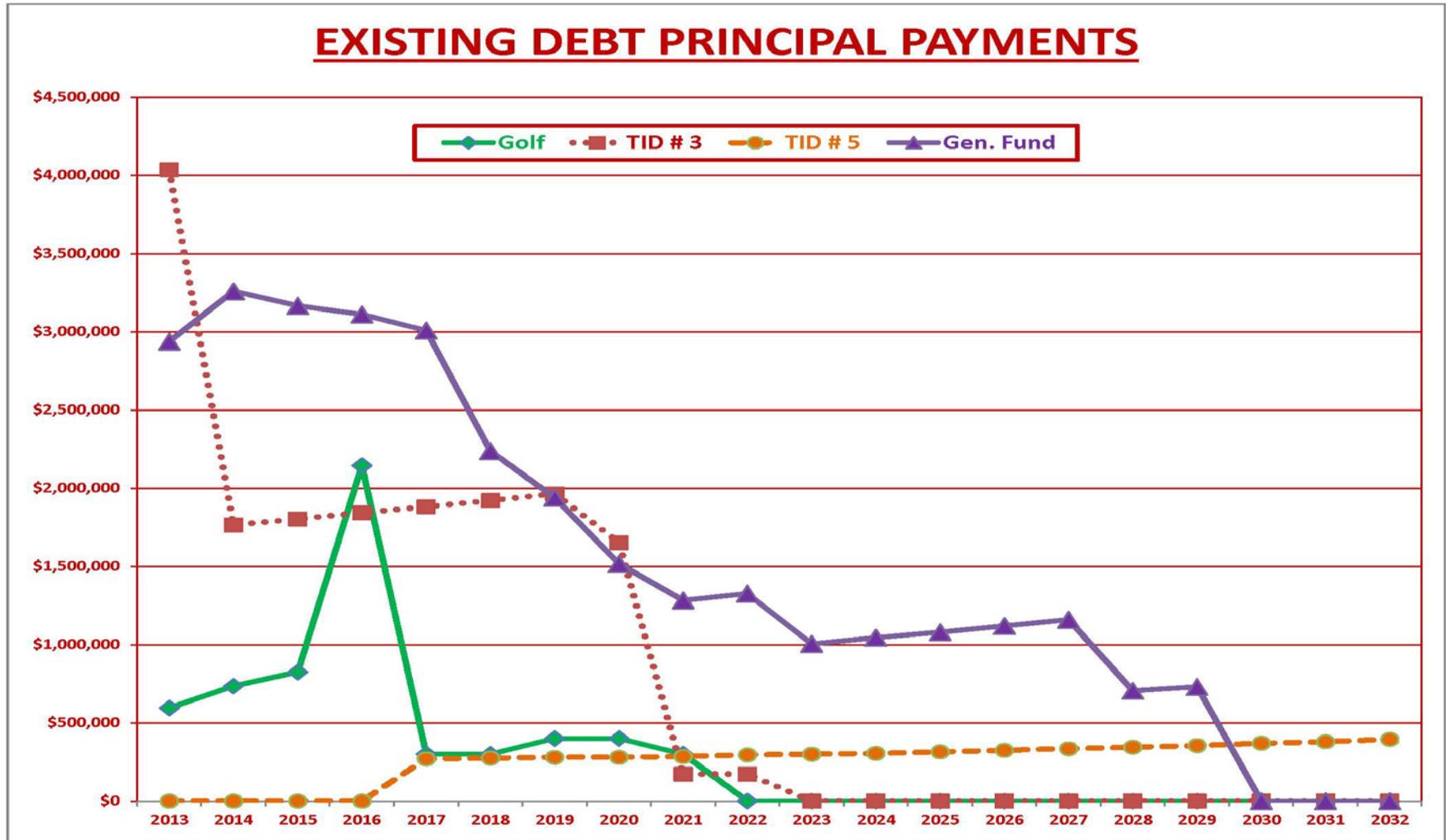
Breakdown of Future Year's Debt Service on Existing Debt & Annual \$2 million Capital Borrowing Program

Total Existing & Annual \$2M borrowing (from 2014 - 2029) General Fund Debt Service**				
	BAB			
	Principal	Interest	Subsidy	Total
2013	2,938,333	1,105,496	(167,770)	3,876,059
2014	3,480,000	1,098,984	(127,112)	4,451,872
2015	3,616,667	1,066,238	(121,802)	4,561,103
2016	3,801,667	1,029,986	(114,988)	4,716,665
2017	3,948,333	972,708	(107,278)	4,813,763
2018	3,433,333	904,286	(100,694)	4,236,925
2019	3,400,000	861,306	(94,949)	4,166,357
2020	3,246,667	816,373	(88,828)	3,974,212
2021	3,283,333	773,345	(82,247)	3,974,431
2022	3,326,667	724,118	(75,117)	3,975,668
2023	3,005,000	672,185	(67,505)	3,609,680
2024	3,045,000	625,143	(59,461)	3,610,682
2025	3,080,000	575,348	(50,905)	3,604,443
2026	3,120,000	522,940	(41,820)	3,601,120
2027	3,160,000	467,580	(32,118)	3,595,462
2028	2,705,000	409,620	(21,944)	3,092,676
2029	2,730,000	368,730	(11,210)	3,087,520
2030	1,780,000	256,025	-	2,036,025
2031	1,550,000	193,725	-	1,743,725
2032	1,310,000	139,475	-	1,449,475
	59,960,000	13,583,611	(1,365,748)	72,177,863

** - Assumes the annual \$2M borrowing from 2014 – 2029 is paid back over 8 years (level repayments) @ 3.5%. No application of impact fees that are collected are shown towards debt service payments.



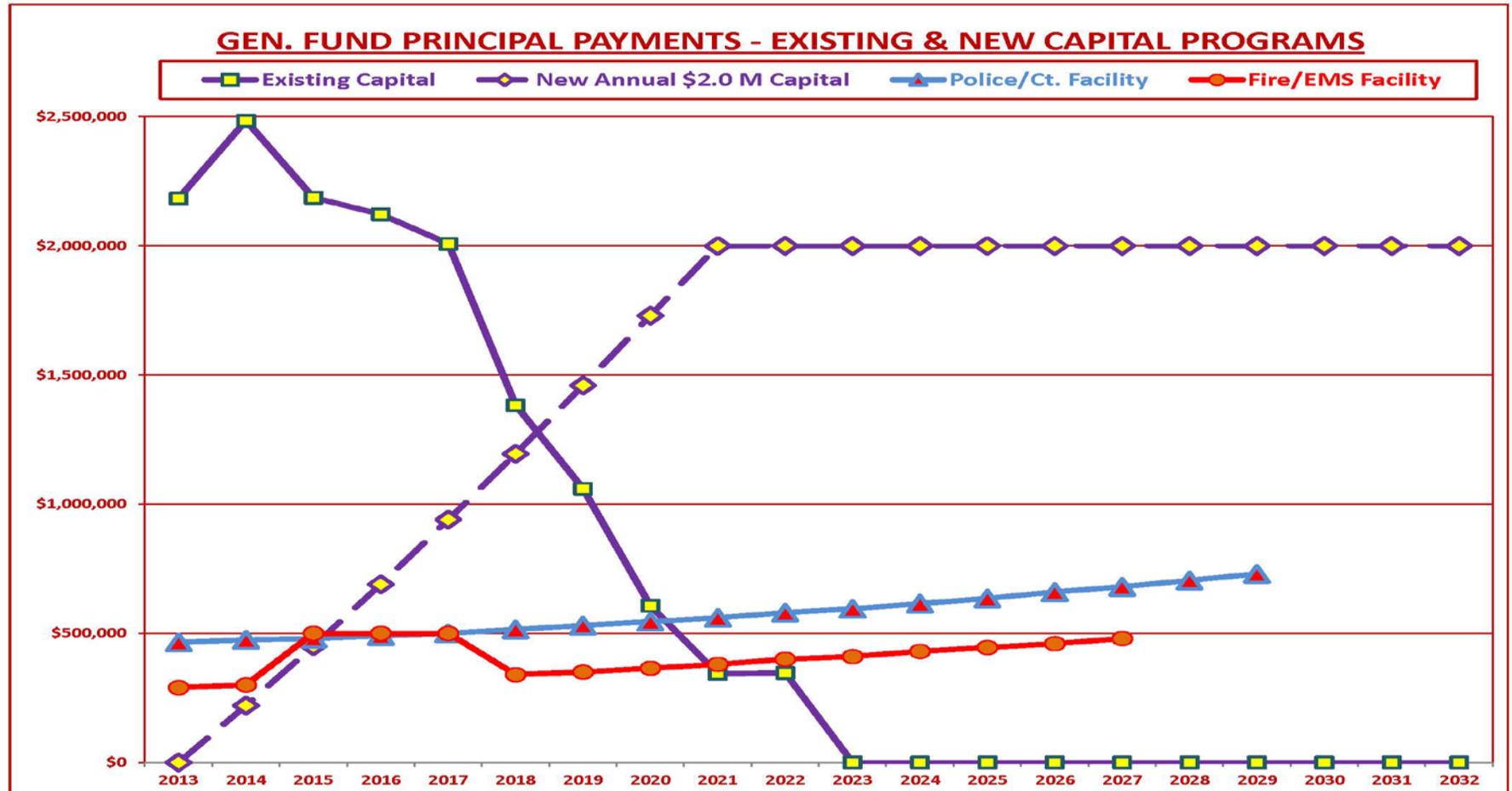
Principal repayments on Existing Debt





City of Middleton 2014 Budget

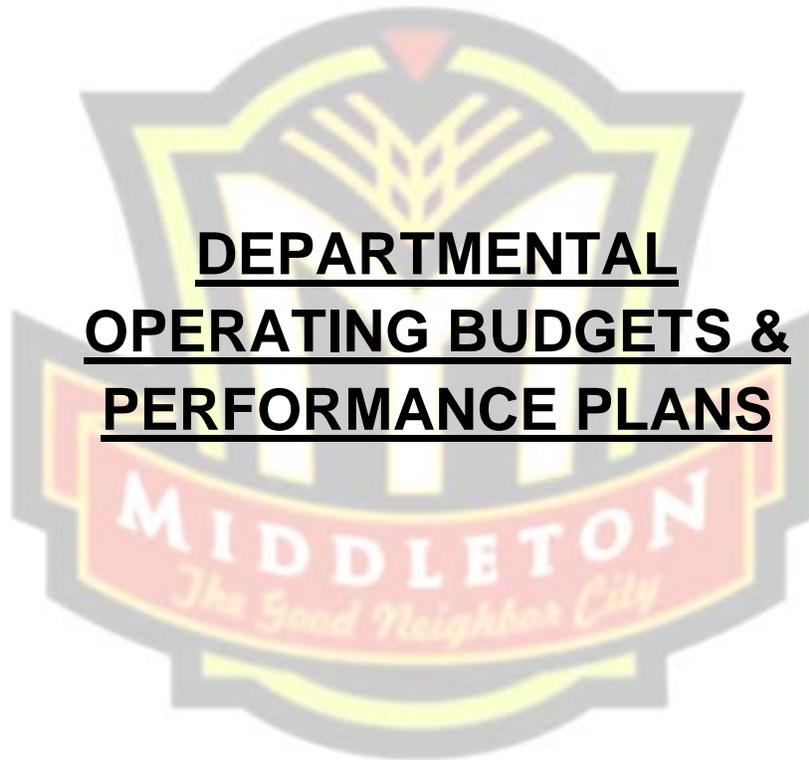
Principal repayment on General Fund Existing & \$2.0 million Annual Capital Program



The "New Annual \$2.0 M Capital" line represents the City borrowing \$2 million beginning in 2014 into perpetuity with level principal & interest payments being repaid over 8 years at an interest rate of 3.5%.



DEPARTMENTAL
OPERATING BUDGETS &
PERFORMANCE PLANS







City of Middleton 2014 Budget

GENERAL GOVERNMENT – Decision Items

Department	Item	Amount	Justification
Elections	Other Operating Expenses	10,000	Required purchase of new voting machines
Elections	Election workers, postage, advertising, supplies	33,300	Only 2 local elections in 2013 & governer election in 2014 (4 elections)
Police Commission	Sgt & Lieutenant Promotional Process	10,000	Estimate for written testing and an assessment center process
Muni Court	Operating Supplies	3,100	
Legal Counsel	Attorney Fees	11,600	Estimate for increase in contract and potential litigation
City Administrator	Contract Out Family Medical Leave Administration	3,200	The City has had a growing number of Family Medical Leave requests in recent years. FMLA is very labor-intensive and technical. We typically have a Murphy Desmond attorney (Bill Morgan) work on these issues for us on an as-needed basis. However, even with this work being part of the City Attorney's retainer, it takes several hours of work to address technical claims. I propose to contract out for this service with a qualified 3rd party provider so that the City can minimize its potential liability.
Insurance	Medical Insurance Coverage for City Volunteers	2,700	In recent years the City has relied considerably more on volunteers to assist in operations of the Senior Center, Library, Public Lands, Sustainability and the Police Department. The City's insurance coverage has been in place only to protect the City from potential negligence claims by its volunteers. The insurance does not protect the volunteers from medical expenses and accidental death and dismemberment. Usually, our volunteer work is not very risky, but we still have a concern that we ought to value and treasure the work of our volunteers. For the dollars requested we could provide significant coverage for our regular volunteers in all City departments.
City Administrator	Mental Health First Aid	1,200	Journey Mental Health Center, Southern Wisconsin's leading non-profit organization devoted to the care and treatment of mental illness and substance abuse, is bringing an innovative new community mental health training program to Southern Wisconsin. Mental Health First Aid is an interactive 8-hour course that presents an overview of mental illness and substance use disorders and introduces participants to risk factors and warning signs of mental health problems, builds understanding of their impact, and overviews common treatments. Those who take the course to certify as Mental Health First Aiders learn a 5-step action plan encompassing the skills, resources, and knowledge to help an individual in crisis connect with appropriate professional, peer, social, and self-help care in our community.
City Administrator	Single Health Insurance for Admin Intern	3,394	This amount would provide single health insurance coverage for employer's portion of the Administrative Intern's half-time position. The employee's portion would be about \$2,700. I believe that this would be very helpful for an intern no longer covered under his/her parents' coverage.

78,494



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Common Council

FINANCIAL INFORMATION:

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
Revenue							
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses							
Wages	\$ 64,105	\$ 60,304	\$ 60,800	\$ 60,480	\$ 60,800	\$ 35,760	\$ 60,480
Personnel Benefits	6,616	5,642	5,782	5,647	5,491	3,324	5,743
Operating Expenses	808	255	1,628	1,079	900	145	650
	<u>\$ 71,529</u>	<u>\$ 66,201</u>	<u>\$ 68,210</u>	<u>\$ 67,206</u>	<u>\$ 67,191</u>	<u>\$ 39,229</u>	<u>\$ 66,873</u>
NET TAX RATE SUPPORT	<u>71,529</u>	<u>66,201</u>	<u>68,210</u>	<u>67,206</u>	<u>67,191</u>	<u>39,229</u>	<u>66,873</u>
LEVY SUPPORT AS % OF EXPENSES	100%	100%	100%	100%	100%	100%	100%



Operating Budgets & Performance Plans: City Administrator

MISSION:

Provide the residents of Middleton with the most responsive, transparent, effective and efficient city government possible using the resources available.



AUTHORIZED POSITION LIST *	2010	2011	2012	2013	2014
City Administrator/Dir. of CD	1	1	1	1	1
Administrative Intern	0	.5	.5	.5	.5

MAJOR RESPONSIBILITIES:

1. Provide staff support for the Mayor & Council while serving as the liaison with the City's departments
2. Supervise/Coordinate 13 Department Heads
3. Serve as Personnel Officer for the City
4. Act as Public Information Officer for the City
5. Work as Community/Economic Development Director coordinating initiatives with Planning and Tourism staff members as well as other community economic development organizations.
6. Coordinate use of City Attorney's office for City services.
7. Oversee the work of the City's cable television program.
8. Bargain collectively as the negotiator with the City's two bargaining units.



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: City Administrator

2014 GOALS:

1. Effectuate implementation of the City's long-term financial strategy in order to ensure fiscal health.
2. Spur more major economic development projects to fruition within TIDs #3 and #5.
3. Implement a health and wellness program with the help of a City employee Wellness Committee.
4. Cultivate a smooth transition and continued strong employee relations in the aftermath of Act 10.
5. Bring the Downtown Brick Replacement Project to fruition.
6. Keep the City's web site fresh and interactive.
7. Facilitate construction of the Municipal Operations Center to enable Meriter's start of construction in 2015.

SIGNIFICANT ISSUES IN 2014:

1. Long-term financial strategy to ensure fiscal health, particularly for the Golf Fund.
2. Economic incentives for appropriate development and jobs in TIDs #3 and #5.
3. New health and wellness program for employees.
4. Necessary road improvements and storm water maintenance.
5. Upgrade Downtown infrastructure—brick replacement, streetscape and roads.
6. Long-term home for Capital Brewery's Bier Garten and entertainment center.
7. Community park planning for Community of Bishop's Bay area.

FINANCIAL INFORMATION:

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
Revenue							
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -					
Expenses							
Wages	\$ 132,227	\$ 116,362	\$ 131,950	\$ 129,605	\$ 128,120	\$ 68,111	\$ 130,683
Personnel Benefits	36,722	33,236	33,974	33,658	33,549	19,039	38,905
Operating Expenses	19,039	18,133	16,000	21,303	15,500	3,201	22,100
Total	\$ 187,988	\$ 167,731	\$ 181,924	\$ 184,566	\$ 177,169	\$ 90,351	\$ 191,688
NET TAX LEVY SUPPORT	\$ 187,988	\$ 167,731	\$ 181,924	\$ 184,566	\$ 177,169	\$ 90,351	\$ 191,688
LEVY SUPPORT AS % OF EXPENSES	100%	100%	100%	100%	100%	100%	100%
Operating Base Calculation							
Base							15,500
Decision Items							7,100
							<u>22,600</u>

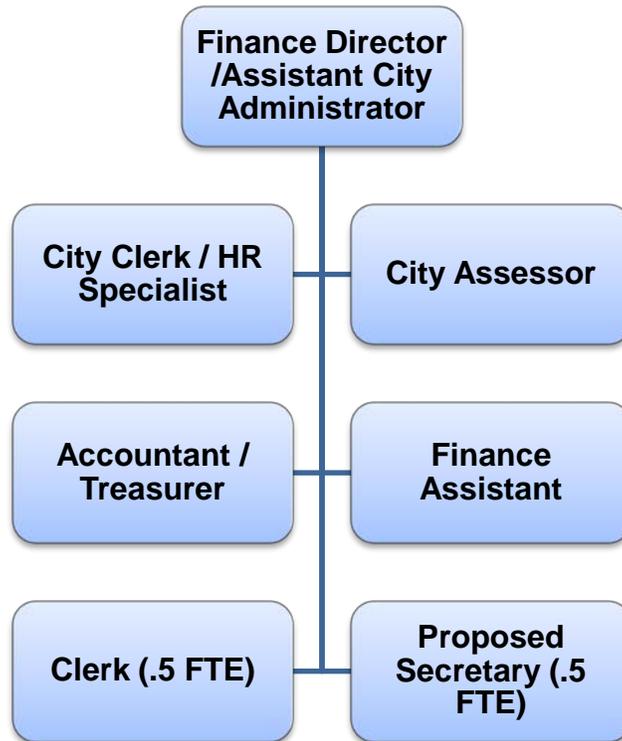


City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Finance

MISSION:

To be accountable to the citizens of the City of Middleton and others for the proper accounting of their tax and other remittances to the City government and through the Common Council to assist in maximizing the value and impact of each expenditure dollar entrusted to the City government. To provide responsive financial management support services to the Common Council, the City Administrator and all City departments and related organizations. These services include generating special financial reports, processing accounts payable and receivable transactions, payroll processing, official governmental recording keeping and election administration and processing. In addition providing property valuations for tax assessment purposes.



AUTHORIZED POSITION LIST *	2010	2011	2012	2013	2014
Finance Dir./Asst. City Administrator (1)	1	1	1	1	1
City Clerk/Treasurer/HR Specialist (1)	1	1	1	0	0
City Clerk/HR Specialist (1)	0	0	0	1	1
City Assessor (1)	1	1	1	1	1
Accountant (1)	0	1	1	0	0
Accountant/Treasurer (1)	0	0	0	1	1
Secretary (1)	1	1	1	1	.5
Finance Assistant (1) (Approved 5/21/13)	0	0	0	0	1
Clerk (Part-time) (1)	.5	.5	.5	.5	.5



Operating Budgets & Performance Plans: Finance

MAJOR RESPONSIBILITIES:

1. Managing the City's general ledger, which includes
 - a. Collecting and properly crediting all City revenues
 - b. Administering the general billing process for the City, including occupancy room taxes and special assessments
 - c. Total management of City's payroll and fringe benefit programs, including timely preparation, disbursement and accounting activities and functions
 - d. After Common Council approval, timely payment of all City invoices and other obligations
2. In joint collaboration with the City Administrator and department directors, annual preparation of the City's budget development, preparation and monitoring endeavors, including developing financial projections and related projection scenarios
3. Investing idle City funds in the most prudent manner with security as the prime goal, followed by liquidity and then yield
4. Maintaining fixed records of all City fixed assets
5. Managing all City current and future debt obligation requirements, including prompt debt service payments, preparing and presenting City financial, management and other information to national rating agencies and working with bond counsels, financial advisors and others to facilitate debt issuance and reporting requirements
6. Manage all City cash flow requirements, including projecting cash flow needs
7. Work and interface with outside auditors in the preparation of the annual financial and management audit of the City's financial records in compliance with all accounting regulations and requirements
8. Provide timely financial management information to the Common Council, the City Administrator, department directors and others on both regular and as requested bases
9. Provide staff support to Common Council Committees as assigned
10. To provide human resources support services to all facets of the City government
11. Perform new employee orientations and other related employee functions
12. Manage sick leave escrow records including funding current and projected obligations
13. To provide City Clerk services to all facets of the City government including serving as the official record keeper for the City and serving as the official recorder of Common Council meetings
14. To manage and administer City election processes
15. Perform all required filing requirements with Federal, State and local agencies
16. Perform licensing and permitting functions such as for the sales of alcohol beverages and dog licenses
17. Manage and staff Board of Review processes



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Finance

2014 GOALS:

1. Working with the City Administrator and department directors to continually evaluate and modify as needed the budget development processes for consideration by Common Council
2. In collaboration with the City Administrator and department directors develop a new chart of accounts to improve the City's financial management functionality
3. Explore further enhancements to revenue collection methods including direct debit, City website payments and credit cards
4. Decentralize the accounts payables process including development of department electronic work flow approval and submittal process
5. Develop the following policies and review current ones:
 - a. Emergency managed reserve for the General Fund
 - b. Debt service
 - c. Investments
 - d. Budget development and monitoring
 - e. Fixed assets
 - f. Equipment replacement reserves
6. Continually update TID projection models
7. To make further progress toward being ready to apply for the Certificate of Achievement for Excellence in Financial Reporting (CAFR)

SIGNIFICANT ISSUES IN 2014:

1. Explore new investment opportunities while maintaining cash security
2. Financing Golf Course debt through the development of new resources
3. Development of long range funding strategies for OPEB (Other Post Employee Benefits) accounts
4. Continue to explore new revenue options

FINANCIAL INFORMATION:

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
Revenue							
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses							
Wages	\$ 263,875	\$ 319,170	\$ 384,740	\$ 358,742	\$ 389,480	\$ 190,952	\$ 385,802
Personnel Benefits	88,089	104,434	112,035	105,532	108,525	57,505	115,203
Operating Expenses	126,996	60,137	77,674	76,278	73,674	42,583	73,675
	\$ 478,960	\$ 483,741	\$ 574,449	\$ 540,552	\$ 571,679	\$ 291,040	\$ 574,680
NET TAX RATE SUPPORT	478,960	483,741	574,449	540,552	571,679	291,040	574,680
LEVY SUPPORT AS % OF EXPENSES	100%	100%	100%	100%	100%	100%	100%



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Elections

FINANCIAL INFORMATION:

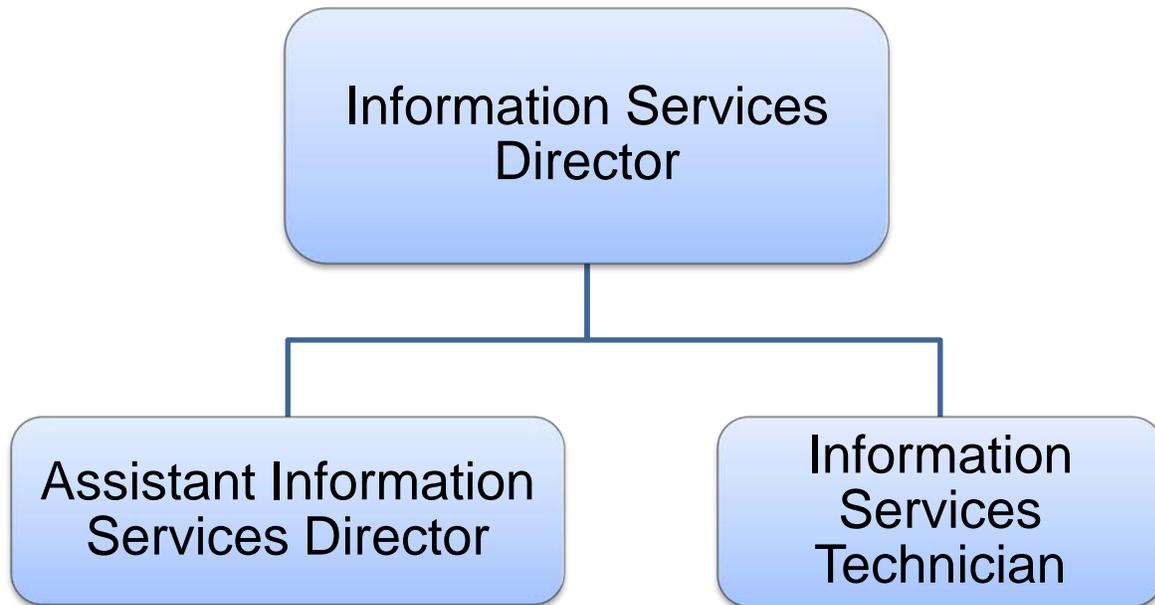
	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
Revenue							
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses							
Wages	\$ -	\$ 11,654	\$ 63,630	\$ 58,076	\$ 20,000	\$ 13,281	\$ 50,000
Personnel Benefits	-	-	-	-	-	-	-
Operating Expenses	-	5,769	21,800	18,981	9,500	1,687	22,800
Total	\$ -	\$ 17,423	\$ 85,430	\$ 77,057	\$ 29,500	\$ 14,968	\$ 72,800
NET TAX LEVY SUPPORT	\$ -	\$ 17,423	\$ 85,430	\$ 77,057	\$ 29,500	\$ 14,968	\$ 72,800
LEVY SUPPORT AS % OF EXPENSES	n/a	100%	100%	100%	100%	100%	100%
Operating Base Calculation							
Base							29,500
Decision Items							43,300
							<u>72,800</u>



Operating Budgets & Performance Plans: Information Services

MISSION:

Provide network connectivity, functionality and security for both public and staff purposes.



AUTHORIZED POSITION LIST *	2010	2011	2012	2013	2014
I.S. Director	1	1	1	1	1
Asst. I. S. Director	0	0	0	1	1
I.S. Technician	0	1	2	1	1

MAJOR RESPONSIBILITIES:

1. LAN, WAN and Wireless Network Administration (Cisco)
2. Desktop/Help Desk Administration (Microsoft XP, Win7, MAC)
3. Install & Maintain Hardware/Software (Servers, Workstations, Network Equipment, Copiers, Phones, Cell Phones, HVAC systems, Internet)
4. Web Site, Email, GIS Administration (Autodesk, Dreamweaver, Adobe, Exchange)
5. Research & Coordinate Purchasing/Budgeting (Clarity)
6. Administrative & Project Management Duties (Cisco, Solarwinds, Microsoft, Trackit, SQL)
7. Department Specific (Global CAD & Records, Tritech EMS Billing, MySeniorCenter, IBS LinkTime.)
8. Phone & Voice Mail Service Administration (Cisco Call Manager & Unity Voice Mail, Positron Viper 911)
9. Training



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Information Services

2014 GOALS:

1. Expand use of Web Site for Public Information
2. Concentrate on Phone and Voicemail services
3. Educating users to maximize current available resources
4. Support all Departments with new initiatives

SIGNIFICANT ISSUES IN 2014:

1. Joint venture with Police Department and High School
2. Design of additional networking for Public Works Building
3. Expansion of Web Services

MAJOR WORKLOAD STATISTICS:

WORKLOAD ACTIVITIES	2011 Actual	2012 Actual	2013 12 Mo. Est.	2013 As of 6/30	2014 Projected
Number of Personnel	3	3	3	3	3
Workstations/Notebooks	200	0	0	200	200
Users	160	0	0	160	160
Buildings	7	7	7	8	8
Phones	135	150	150	150	150
Tablets	0	0	0	0	25

FINANCIAL INFORMATION:

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
Revenue							
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses							
Wages	\$ 128,455	\$ 170,585	\$ 190,695	\$ 187,736	\$ 192,092	\$ 99,254	\$ 196,375
Personnel Benefits	56,685	78,287	71,265	73,308	73,048	40,759	77,365
Operating Expenses	321,037	273,639	397,044	378,631	385,044	271,566	370,190
	\$ 506,177	\$ 522,511	\$ 659,004	\$ 639,675	\$ 650,184	\$ 411,579	\$ 643,930
NET TAX RATE SUPPORT	506,177	522,511	659,004	639,675	650,184	411,579	643,930
LEVY SUPPORT AS % OF EXPENSES	100%	100%	100%	100%	100%	100%	100%



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Municipal Court

FINANCIAL INFORMATION:

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
Revenue							
Court Fees	\$ 69,882	\$ 72,356	\$ 80,000	\$ 73,759	\$ 85,000	\$ 49,466	\$ 75,000
	\$ 69,882	\$ 72,356	\$ 80,000	\$ 73,759	\$ 85,000	\$ 49,466	\$ 75,000
Expenses							
Wages	\$ 56,474	\$ 59,012	\$ 76,624	\$ 70,268	\$ 76,715	\$ 40,056	\$ 79,976
Personnel Benefits	21,291	16,557	22,442	18,942	17,126	9,288	18,123
Operating Expenses	17,669	11,043	10,700	10,218	14,050	5,914	14,050
	\$ 95,434	\$ 86,612	\$ 109,766	\$ 99,428	\$ 107,891	\$ 55,258	\$ 112,149
NET TAX RATE SUPPORT	25,552	14,256	29,766	25,669	22,891	5,792	37,149
LEVY SUPPORT AS % OF EXPENSES	27%	16%	27%	26%	21%	10%	33%



PUBLIC SAFETY



City of Middleton 2014 Budget

PUBLIC SAFETY GOVERNMENT – Decision Items

Department	Item	Amount	Justification
Electrical	Outside Services	9,627	Joe Jameson, the City Electrical Inspector is planning on cutting back to 80% time (4 days per week) on the first of April. The increase request is needed to pay for backup electrical inspections during his absence. The increase in funding for this item should come from the 20% decrease in his compensation for the last 9 months of 2014.
Plumbing	Mileage	2,736	We need to increase the budget to reflect the actual cost for mileage incurred by our plumbing inspector. The increase is the amount of difference between the 2012 actual and the 2013 budget so the amount should result in the 2014 budget being the same as 2013.
Police	Telephone	4,000	This is the annual fee that will be required for a phone line connection from our radio system to the DaneCom system.
Police	Overtime & related benefits	45,887	Overtime budget does not reflect increases in officers wages in 2011 (3.5%) and WRS adjustment (5.9%), 2013 (1%), 2014 (2%), and increased leave rates.
Police	Squad car signal emitter	5,500	Safety issues; signal emitters change red lights to green as emergency vehicles with emergency lights are activated.
Police	Computer software	4,500	Annual Maintenance and support for schedule program
Police	Parking Tickets	2,000	Parking Tickets have not been purchased since 2008. Requesting 9,000.
Emergency Preparedness	Equipment Maintenance	12,500	\$8,500 was budgeted in 2013 to pay for additional equipment changes, maintenance fees related to DaneCom and annual warning siren maintenance. In addition to maintaining that amount in 2014 we will need to purchase software at the cost of \$4,000 to upgrade our radios.
Emergency Preparedness	DaneCom Fees	8,900	Our fees to Dane County for being part of the DaneCom system are expected to increase by \$8,900 in 2014
Emergency Preparedness	Emergency Preparedness	5,000	We no longer have any funds budgeted for other emergency preparedness related expenses.
		<u>100,650</u>	

Fire District Decision Items

A non approval of any item would result in a District cost savings with the City savings being approx. 64% of the expenditure due to the cost allocation with the other municipalities that make up the District.

Wages	4,000	Introduction of MIFD Firefighter mandated training requirements.
Wages	4,456	Custodial increase to 3 hours average / day (Currently 2 hours average / day)
Supplies & Materials	2,500	Personal Protective Equipment (PPE) price increase
Equipment maintenance	2,125	Known price increases for parts and supplies
Motor Fuel & Lube	1,500	Anticipated increase in fuel costs
Training	1,500	Returns program funding to the 2009 budgeted amount as recommended bt the Fire Commission
Insurance	2,120	Recommended price increase by insurance carrier
Utilities	2,596	Anticipated utility increase
		<u>20,797</u>

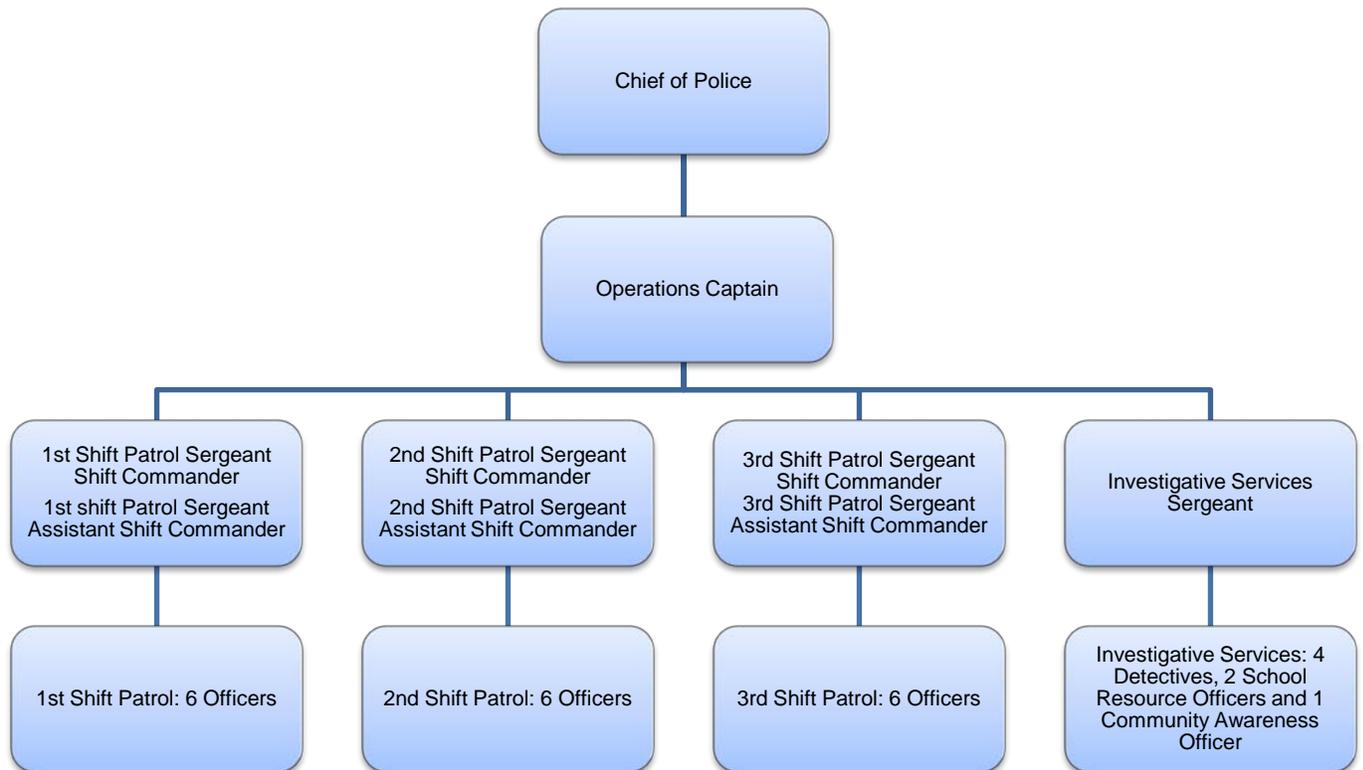


Operating Budgets & Performance Plans: Police (Field Services)

MISSION:

Partner proactively, identify and solve problems, protect Constitutional Rights and personal freedoms of all citizens, maintain order, facilitate the safe movement of persons and vehicles, mediate and resolve conflicts, aid those in need, promote a sense of security, enforce laws and ordinances, investigate crimes, apprehend and assist in the prosecution of offenders, reduce victimization and opportunities for crime, provide emergency services and constantly evaluate our effectiveness in carrying out the mission of the Middleton Police Department.

CURRENT POLICE OPERATIONS ORGANIZATION CHART

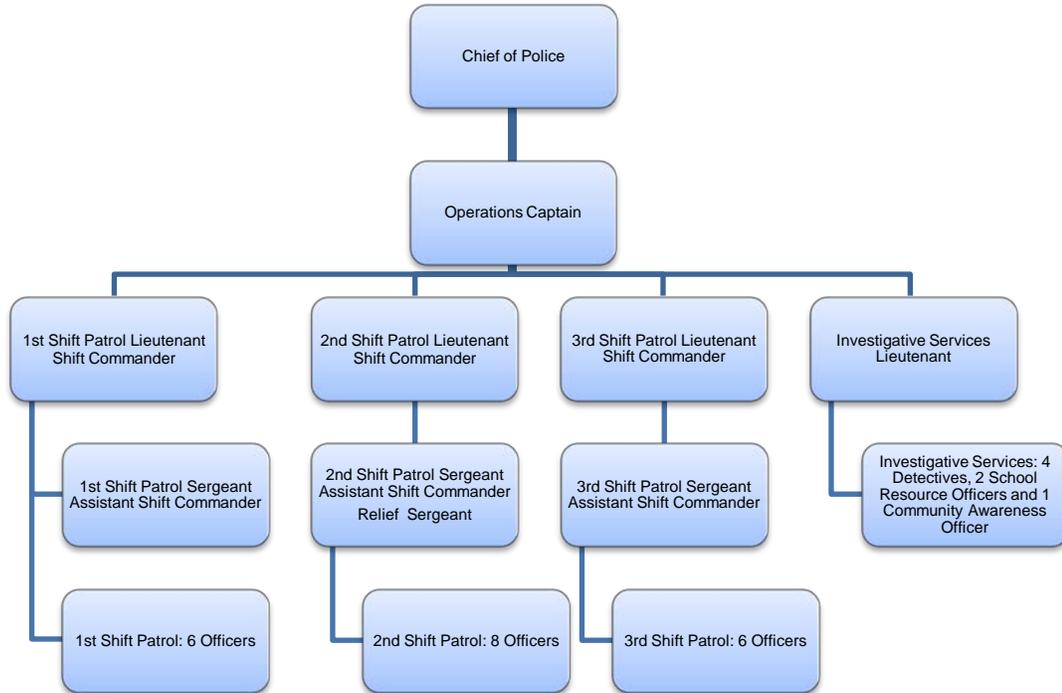




City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Police (Field Services)

PROPOSED POLICE OPERATIONS ORGANIZATION CHART



AUTHORIZED POSITION LIST	2010	2011	2012	2013	2014
Captain	1	1	1	1	1
Patrol Sergeant	6	6	6	6	6
Patrol Officer	19	19	19	19	19
Investigative Services Sergeant	1	1	1	1	1
Detective	4	4	4	4	4
School Resource Officers	2	2	2	2	2
Community Awareness Officer	1	1	1	1	1

PROPOSED POSITION LIST *	2010	2011	2012	2013	2014
Captain	1	1	1	1	1
Patrol Lieutenant	0	0	0	0	3
Patrol Sergeant	6	6	6	6	4
Patrol Officer	19	19	19	19	20
Investigative Services Lieutenant	0	0	0	0	1
Investigative Services Sergeant	1	1	1	1	0
Detectives	4	4	4	4	4
School Resource Officers	2	2	2	2	2
Community Awareness Officer	1	1	1	1	1



Operating Budgets & Performance Plans: Police (Field Services)

MAJOR RESPONSIBILITIES:

1. Enforce the law.
2. Protect property.
3. Reduce civil disorder.
4. Work proactively with the community to prevent crime and improve the quality of life.
5. Provide in-service and specialized training to keep officers and supervisors up to date on the latest police and management trends.

2014 GOALS:

1. Identifying Policing Strategies to effectively deal with drug, alcohol and gang-related issues and the crimes associated with those issues
2. Maintaining a high level of effectiveness as the community becomes more diverse across ethnicity, race, age and/or socio-economic strata
3. Ensuring the safe movement of traffic within and throughout the community
4. Identifying strategies to address the continued plague of domestic abuse crimes in our community
5. Maintain the level of quality service to our customers in the form of emergency response and proactive work that is equitable, consistent, and dependable in all parts of the city, and at all times of day.
6. Deployment of personnel resources to both match the workload and to enhance the officer's sense of ownership over the geographic areas that they serve and the services that they provide.
7. Provide opportunities for proactive work while officers are not responding to calls for service that is targeted, measured, and enhances the Department's ability to achieve its mission and accomplish specific public safety outcomes.
8. Improving the analysis of data, using automated methods when possible, aimed at anticipating or rapidly identifying trends, patterns, sequences, and relationships.
9. Engaging in proactive information-based directed patrol (using intelligence-based strategies to pre-empt the dangerous people, alcohol and drug use, criminogenic situations, and frustrating relationships that precipitate calls to the police).
10. Command Staff Reorganization, adoption of a five year plan to increase sworn, dispatch and civilian staffing and succession planning.

SIGNIFICANT ISSUES IN 2014:

1. Police Department Accreditation.
2. Succession Planning, command staff reorganization, staffing and training.
3. Dealing with persistent crime issues: heroin use, alcohol offenses and domestic abuse.
4. Identify community crimes, traffic concerns, areas of disorder and using methods to address those issues.
5. Continue community outreach.



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Police (Field Services)

MAJOR WORKLOAD STATISTICS:

WORKLOAD ACTIVITIES	2011 Actual	2012 Actual	2013 12 Mo. Est.	2013 As of 6/30	2014 Projected
Crime	550	493	525	206	500
Robbery	6	8	9	3	10
Assaults	77	58	80	19	60
Burglary	73	86	85	23	80
Larceny	381	330	350	155	375
Domestic Incidents	122	116	150	56	300
Calls for Service	19,229	18,281	20,000	9816	20,000
Accidents	618	622	425	353	650
Citations	6,010	5,324	6,250	2,948	6,000

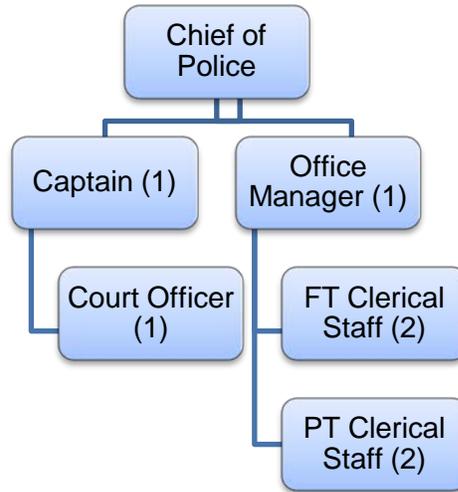


City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Police Administration

MISSION:

To provide quality support services, enabling the Field Service Units and other entities to focus on the department's core missions.



AUTHORIZED POSITION LIST

	2010	2011	2012	2013	2014
Police Chief	1	1	1	1	1
Captain	1	1	1	1	1
Office Manager	1	1	1	1	1
Court Officer	1	1	1	1	1
Full Time Clerical	2	2	2	2	2
Part Time Clerical	2	2	2	2	2

***PROPOSED POSITION LIST See Decision Item**

	2010	2011	2012	2013	2014
Police Chief	1	1	1	1	1
Captain	1	1	1	1	1
Office Manager	1	1	1	1	1
Court Officer	1	1	1	1	1
<i>Admin Assistant</i>	0	0	0	0	.5
Full Time Clerical	2	2	2	2	2
Part Time Clerical	2	2	2	2	2



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Police Administration

MAJOR RESPONSIBILITIES:

1. Process and properly disseminate call, incident, accident, arrest, citation and parking documents.
2. Prepare, intake and manage criminal cases with the District Attorney's Office.
3. Manage evidence, property and digital media collected by sworn personnel and systems.
4. Perform public records, payroll, procurement, personnel, liaison, research, planning, licensing, and internal affairs functions.

2014 GOALS (TIED TO 2012 – 2015 Strategic Plan):

1. Complete integration of a new digital dictation system.
2. Manage and Coordinate the State Accreditation process.

SIGNIFICANT ISSUES IN 2014:

1. Workload issues require the request for adding one half-time Administrative Assistant Position to relieve the work load of the Court Officer and Detectives.

MAJOR WORKLOAD STATISTICS:

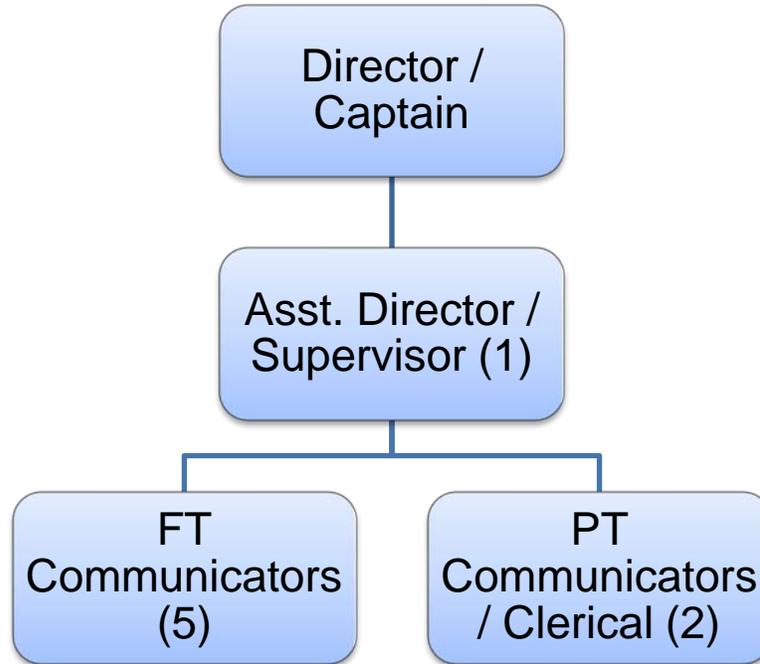
WORKLOAD ACTIVITIES	2011 Actual	2012 Actual	2013 12 Mo. Est.	2013 As of 6/30	2014 Projected
Reports Processed	8,834	8,514	9,226	4,613	9,300
Evidence Intake	1,896	2,036	1,800	830	1,800
DA Case Intake	503	432	430	214	450
Criminal Arrests Processed	333	331	275	137	330
Citations Processed	6,008	5,249	5,900	2,948	5,900
Citizen Complaint Investigations	20	10	10	4	10
Vehicle Registration/Titles Processed	0	50	118	59	130



Operating Budgets & Performance Plans: Police (Communications Center)

MISSION:

The Communications Center is the first of the first responders. We contribute to the safety and quality of life in our community by linking the citizens of our community, our neighboring communities and our officers and associated public safety agencies with efficient, reliable, responsive and professional public safety communications services.



AUTHORIZED POSITION LIST

	2010	2011	2012	2013	2014
Director/ Captain	1	1	1	1	1
Assistant Director/Supervisor	1	1	1	1	1
Full Time Communicators	5	5	5	5	5
Part Time Clerical	2	2	2	2	2

MAJOR RESPONSIBILITIES:

1. Receive requests for emergency services, and initiate and coordinate public safety responses.
2. Harmonize, monitor, support, and document officer activity in the field and at the station.
3. Act in response to requests for service and information from citizens, officers, and others.
4. Enter, access and properly disseminate information from multiple confidential criminal justice databases.

2014 GOALS (TIE TO 201 CHANGES):

1. Complete the Integration of the Police Department radio system into the County-Wide DaneCom Radio System.
2. Complete the Centers responsibilities for Department Accreditation.



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Police (Communications Center)

SIGNIFICANT ISSUES IN 2014:

1. Collaboration and coordination between communication centers regarding Cad to Cad, 911 phone transfers, non-emergency phone transfers and messaging.

MAJOR WORKLOAD STATISTICS:

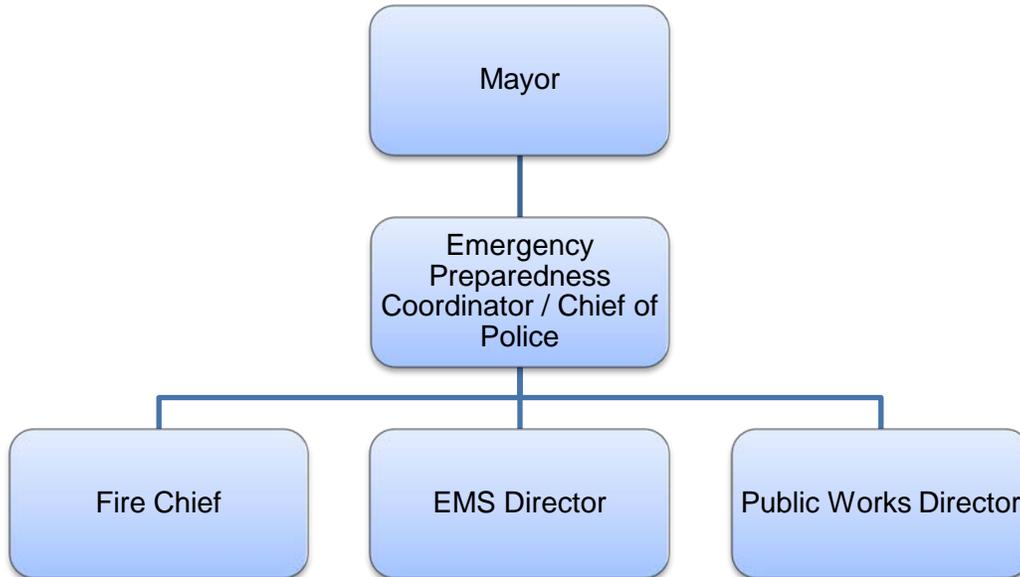
WORKLOAD ACTIVITIES	2011 Actual	2012 Actual	2013 12 Mo. Est.	2013 As of 6/30	2014 Projected
Telephone Calls	39,955	34,755	36,000	17,871	36,900
911 Calls	3,343	3,049	3,254	1,627	3,300
Citizen Service Requests	11,436	11,079	11,480	5741	11,500
Officer Service Requests	7,807	7,202	8,150	4075	8,200
Total Service Calls	19,243	18,281	19,632	9,816	19,700
Total Incidents	8,835	8,513	9,226	4,613	9,300
Crime Notices Sent	0	52	60	30	70
Traffic Alerts Sent	0	80	40	17	50
Bike Registrations Processed	0	103	100	32	100
Vehicle Registration/Renewals	0	51	120	61	150
Website Hits	27,947	27,258	27,000	12,858	30,000
Face Book Followers	Unknown	650	900	875	1,000
Twitter Messages Sent	0	445	640	318	700
Mobile App Users/Hits	0	833/4,062	1,315/4,800	656/2,431	1,800/5,600
Vacation Notices	Unknown	113	150	75	150
Traffic Complaints submitted online	0	23	30	15	40



Operating Budgets & Performance Plans: Police (Emergency Preparedness)

MISSION:

Coordinate City-wide Emergency Preparedness efforts.



MAJOR RESPONSIBILITIES:

1. Maintain and Update Emergency Preparedness Plan
2. Maintain Emergency Operations Center
3. Coordinate Emergency Operations efforts with various County, State and Federal Agencies
4. Assist City Departments with Emergency Preparedness efforts
5. Coordinate the upkeep and maintenance of the Emergency Warning System with Dane County Emergency Management

2014 GOALS:

1. Continue to Secure Operating Funds for the DANECOMM annual maintenance fees.
2. Work with the School District and various Public Safety Sector entities to facilitate and coordinate critical incident exercises.

MAJOR WORKLOAD STATISTICS:

Coordinated and participated in table top exercises and a full scale exercise with the school district.	N/A	N/A	N/A	N/A	N/A
Worked with the school district to update crisis plans.	N/A	N/A	N/A	N/A	N/A



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Police Admin, Field Services, & Communication Center

FINANCIAL INFORMATION:

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
Revenues							
MCP School District - Police	\$ 90,171	\$ 78,974	\$ 86,000	\$ 78,509	\$ 86,000	\$ 74,219	\$ 75,000
Fines and Forfeitures	163,609	165,145	180,000	169,547	190,000	115,711	190,000
Parkings Fines	40,395	41,805	40,000	37,207	40,000	32,121	45,000
Vehicle Registration Fees	-	-	15,000	468	1,000	727	1,000
Police Special Services	15,258	15,770	12,000	315	-	25	-
Police Department Fees	7,695	10,157	25,000	7,947	10,000	5,880	10,000
Interlocking Ignition Device	100	750	750	650	750	328	500
	<u>\$ 317,228</u>	<u>\$ 312,601</u>	<u>\$ 358,750</u>	<u>\$ 294,643</u>	<u>\$ 327,750</u>	<u>\$ 229,011</u>	<u>\$ 321,500</u>
POLICE DEPARTMENT REVENUES	\$ 317,228	\$ 312,601	\$ 358,750	\$ 294,643	\$ 327,750	\$ 229,011	\$ 321,500
Expenses							
Wages							
Field Services	\$ 2,279,387	\$ 2,346,126	\$ 2,394,268	\$ 2,465,829	\$ 2,503,770	\$ 1,362,592	\$ 2,653,006
Police Administration	351,792	361,103	388,782	378,369	412,344	209,195	426,370
Communications Center	274,293	281,102	314,044	313,944	323,504	175,553	322,839
	<u>\$ 2,905,472</u>	<u>\$ 2,988,331</u>	<u>\$ 3,097,094</u>	<u>\$ 3,158,142</u>	<u>\$ 3,239,618</u>	<u>\$ 1,747,340</u>	<u>\$ 3,402,215</u>
Personnel Benefits							
Field Services	\$ 928,112	\$ 980,212	\$ 981,389	\$ 883,399	\$ 837,545	\$ 481,901	\$ 885,826
Police Administration	134,484	137,396	147,528	145,179	142,837	80,533	147,755
Communications Center	123,800	128,777	139,347	135,960	105,405	60,909	111,096
	<u>\$ 1,186,396</u>	<u>\$ 1,246,385</u>	<u>\$ 1,268,264</u>	<u>\$ 1,164,538</u>	<u>\$ 1,085,787</u>	<u>\$ 623,343</u>	<u>\$ 1,144,677</u>
Operating Expenses							
Field Services	\$ 325,262	\$ 300,491	\$ 197,000	\$ 193,059	\$ 181,500	\$ 111,419	\$ 193,500
Police Administration	17,580	18,874	155,024	159,773	155,024	91,067	155,000
Communications Center	32,641	31,540	42,002	22,817	39,002	20,871	43,000
	<u>\$ 375,483</u>	<u>\$ 350,905</u>	<u>\$ 394,026</u>	<u>\$ 375,649</u>	<u>\$ 375,526</u>	<u>\$ 223,357</u>	<u>\$ 391,500</u>
POLICE DEPARTMENT EXPENSES	\$ 4,467,351	\$ 4,585,621	\$ 4,759,384	\$ 4,698,329	\$ 4,700,931	\$ 2,594,040	\$ 4,938,392
NET TAX LEVY SUPPORT	\$ 4,150,123	\$ 4,273,020	\$ 4,400,634	\$ 4,403,686	\$ 4,373,181	\$ 2,365,029	\$ 4,616,892
LEVY SUPPORT AS % OF EXPENSES	93%	93%	92%	94%	93%	91%	93%
Operating Base Calculation							
Base							\$ 375,649
Decision Items							11,500
Subtotal							\$ 387,149
Overtime & related benefits							45,887
							\$ 433,036
OTHER PUBLIC SAFETY							
Emergency Preparedness	\$ 5,414	\$ 2,336	\$ 12,903	\$ 20,930	\$ 31,006	\$ (2,433)	\$ 48,109
School Crossing Guards	13,418	13,285	13,285	14,335	14,477	14,344	14,766
	<u>\$ 18,832</u>	<u>\$ 15,621</u>	<u>\$ 26,188</u>	<u>\$ 35,265</u>	<u>\$ 45,483</u>	<u>\$ 11,911</u>	<u>\$ 62,875</u>
Operating Base Calculation							
Base							\$ 35,265
Decision Items							26,400
							\$ 61,665



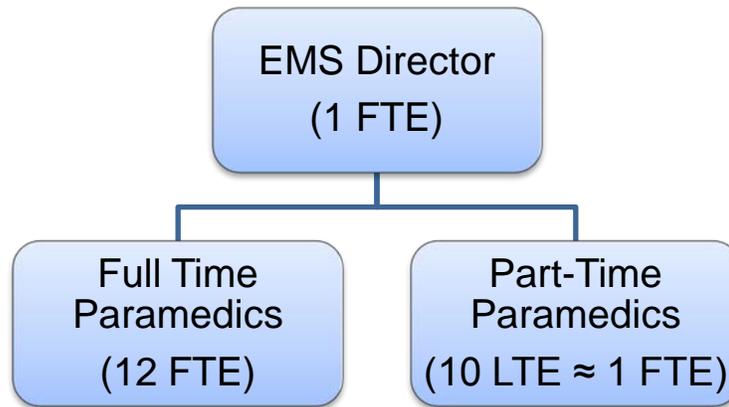
Operating Budgets & Performance Plans: EMS

MISSION:

The City of Middleton EMS will strive to enhance the quality of life in the communities it serves by providing the highest level of out-of-hospital emergency care possible, thereby reducing premature death and disability by improving the outcome of catastrophic illness and significant injury events.

As public servants, our sense of purpose will be demonstrated through our medically sound, respectful, and compassionate delivery of emergency medical services by our staff of well trained, professional, and experienced paramedics.

This mission will be accomplished by ensuring prompt, effective, and unimpeded service to all residents and visitors of the greater Middleton area through an integrated and cooperative network of Advanced Life Support providers within Dane County.



AUTHORIZED POSITION LIST

	2010	2011	2012	2013	2014
EMS Director	1	1	1	1	1
Full-Time Paramedics	12	12	12	12	12
Part-Time Paramedics	9	9	9	10	10
EMS Billing Specialist	1	1	1 *	0	0

* The EMS Billing Specialist position was eliminated in July, 2012 after contracting with an outside billing service

MAJOR RESPONSIBILITIES:

1. Respond to requests for service received from 911 callers and support other public safety responders
2. Prepare for and mitigate disaster and mass casualty type incidents
3. Provide standby coverage and public information and education at various community events
4. Ensure compliance with all local, state, and federal laws and regulations related to EMS operations
5. Maintain all equipment, facilities, and vehicles in a constant state of readiness
6. Document all care provided and maintain appropriate medical records in accordance with HIPAA
7. Conduct ongoing Quality Assurance programs in order to meet or exceed industry standards of care



Operating Budgets & Performance Plans: EMS

MAJOR RESPONSIBILITIES (cont.):

- 8. Work with all EMS agencies within Dane County to develop a high performance regional EMS system
- 9. Obtain financial reimbursement for services rendered in concert with an outside billing vendor that is responsible for issuing invoices, filing insurance claims, and processing payments.
- 10. Complete regular training and continuing education programs to maintain professional competency
- 11. Work closely with the Medical Director on issues regarding patient care, paramedic performance, and medical policy and protocol
- 12. Participate on various county committees and subcommittees that involve public safety in order to develop important policies and procedures that affect the delivery of emergency services on a daily basis.

2014 GOALS:

- 1. Continue implementation of all operational aspects of the new DaneCom interoperable public safety radio system (the system is scheduled to “go live” in December 2012).
- 2. Work together with all Dane County EMS providers to improve the configuration and design of the Image Trend electronic patient care reporting system in order to enhance the system wide data collection and reporting. These revisions will allow for better data analysis which in turn will be used to drive the Quality improvement process as well as the paramedic continuing education curriculum.
- 3. Continue working with the Middleton Fire Department to improve interagency relationships through integrated training, development of SOGs, establishment of MABAS response matrices, and definition of common goals and incident management objectives.
- 4. Continue to monitor the performance of our contracted EMS Billing vendor in order to achieve the intended objectives of more timely billings and improved fee for service revenues.
- 5. Implement the latest revisions and updates to the Dane County ALS Medical Treatment Protocols
- 6. Revise and update the EMS service contracts between the City of Middleton and the Towns of Middleton and Springfield.

SIGNIFICANT ISSUES IN 2014:

- 1. We continue to struggle with huge increases in the cost of pharmaceuticals due to nationwide supply shortages (we have experienced prices increases as high as 400% for some items in 2013). We must look for creative ways to meet the demands for emergency medical treatment of our patients by maintaining sufficient stock quantities of medical supplies and drugs as dictated by current medical protocols, while simultaneously controlling costs in order to stay within budget limitations.
- 2. We must work to strengthen our relationships with the Town of Middleton and Town of Springfield.
- 3. The current base Intergovernmental agreement between all Dane County EMS providers will be going through its 5 year revision and update process during 2014.

MAJOR WORKLOAD STATISTICS:

Workload Activities	2011 Actual	2012 Actual	2013 As of 7/31	2013 12 Month (Estimated)	2014 Projected
Annual number of EMS responses	1,594	1,612	919	1,575	1,643



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: EMS

FINANCIAL INFORMATION:

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
Revenues							
Ambulance Service	573,406	463,943	567,253	700,826	680,248	443,405	700,000
EMS Fixed Cost Abatement	160,997	167,397	184,158	195,687	196,068	-	197,000
	<u>734,403</u>	<u>631,340</u>	<u>751,411</u>	<u>896,513</u>	<u>876,316</u>	<u>443,405</u>	<u>897,000</u>
Expenses							
Wages	806,099	832,858	870,432	865,210	906,833	441,461	944,325
Personnel Benefits	350,511	362,928	367,624	355,975	367,359	184,066	308,479
Operating Expenses	111,434	116,037	164,250	155,636	219,000	108,785	219,150
	<u>1,268,044</u>	<u>1,311,823</u>	<u>1,402,306</u>	<u>1,376,821</u>	<u>1,493,192</u>	<u>734,312</u>	<u>1,471,954</u>
NET TAX LEVY SUPPORT	<u>533,641</u>	<u>680,483</u>	<u>650,895</u>	<u>480,308</u>	<u>616,876</u>	<u>290,907</u>	<u>574,954</u>
LEVY SUPPORT AS % OF EXPEI	42%	52%	46%	35%	41%	40%	39%
Operating Base Calculation							
Base							155,636
Equipment Replacement							48,000
EMS Billing Company							<u>16,000</u>
							<u>219,636</u>



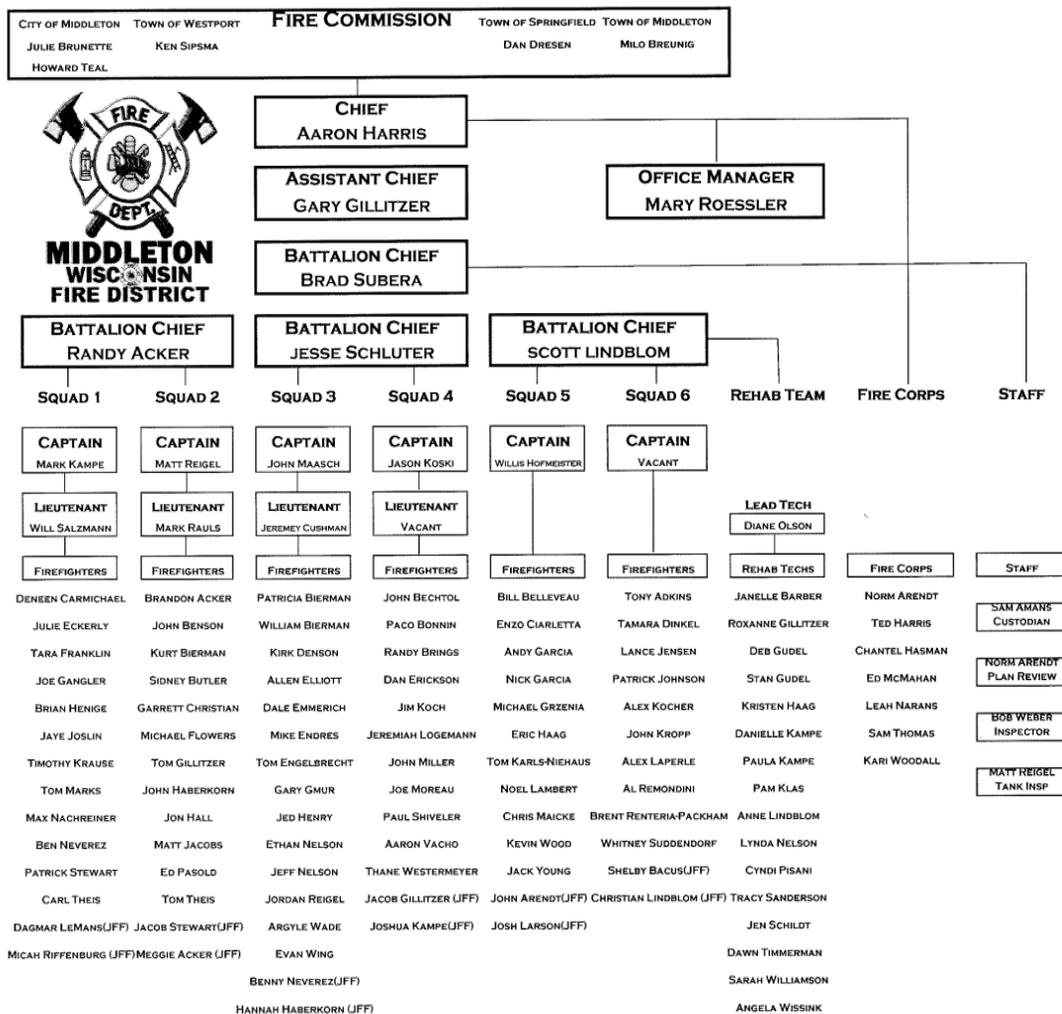
City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Fire District (Trust & Agency Fund)

MISSION:

The primary mission of the Middleton Fire District is to remain proactive versus reactive through its fire prevention and outreach services. When called upon to respond, the MIFD's sole mission is to protect lives, property and the environment within the 54 square mile District boundary. The MIFD's financial mission is to provide the highest level of care at a substantial cost savings to the nearly 30,000 constituents the department is entrusted to protect. The Middleton Fire District proudly carries out its mission through an intergovernmental agreement between the City of Middleton, Town of Middleton, Town of Springfield and Town of Westport.

2013 MIFD SCALAR STRUCTURE



UPDATED 7/23/13



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Fire District (Trust & Agency Fund)

MAJOR RESPONSIBILITIES:

1. Fire Prevention and Community Education Services
2. Fire Suppression and Related Emergency Responses
3. Fleet/Grounds Maintenance
4. Fiscal Responsibility through Volunteer Staffing
5. Disaster Preparedness

2014 GOALS:

1. Implement MIFD 24/7/365 Core Based Proficiency Training
2. Implementation of Strategic Staffing Plan
3. Work to implement practices to allow the MIFD to achieve an ISO Level 2 rating for all City of Middleton residents.

SIGNIFICANT ISSUES IN 2014:

1. Reduce response times through the implementation of technology and procedures with the Dane County 911 Center
2. Implement Core Based Proficiency Training to the 120 Associates of the MIFD

MAJOR WORKLOAD STATISTICS:

	2011 Actual	2012 Actual	2013 12 Mo. Est.	2013 As of 8/1	2014 Projected
Building Inspections	2,429	2,389	2,402	2,402	2,402
Petroleum Inspections	144	138	139	139	140
Emergency Responses	584	611	600	343	620
Plan Reviews	55	90	110	55	95
Community Education	4,782	6,417	5,900	2,320	6,000
Strategic Staffing	30,079	31,712	32,000	18,335	35,000



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Fire District (Trust & Agency Fund)

FINANCIAL INFORMATION:

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
Municipality Operating Contributions							
City of Middleton Contribution	\$ 702,437	\$ 794,199	\$ 732,362	\$ 1,224,340	\$ 753,619	\$ 753,618	\$ 782,583
Town of Middleton Contribution	260,769	297,257	276,161	461,078	288,527	288,527	297,104
Town of Springfield Contribution	59,657	66,388	62,940	112,172	67,555	67,555	70,932
Town of Westport Contribution	<u>65,142</u>	<u>72,477</u>	<u>68,755</u>	<u>113,863</u>	<u>71,335</u>	<u>71,334</u>	<u>76,577</u>
	<u>\$ 1,088,005</u>	<u>\$ 1,230,321</u>	<u>\$ 1,140,218</u>	<u>\$ 1,911,453</u>	<u>\$ 1,181,036</u>	<u>\$ 1,181,034</u>	<u>\$ 1,227,196</u>
Municipality Capital Contributions							
City of Middleton Contribution	\$ -	\$ -	\$ -	\$ -	\$ 57,429	\$ 57,429	\$ -
Town of Middleton Contribution	-	-	-	-	21,987	21,987	-
Town of Springfield Contribution	-	-	-	-	5,148	5,148	-
Town of Westport Contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,436</u>	<u>5,436</u>	<u>-</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90,000</u>	<u>\$ 90,000</u>	<u>\$ -</u>
Miscellaneous							
Miscellaneous	\$ 15,146	\$ 115,761	\$ -	\$ 64,491	\$ -	\$ 37,852	\$ -
TOTAL FIRE DISTRICT REVENUES	<u>\$ 1,103,151</u>	<u>\$ 1,346,082</u>	<u>\$ 1,140,218</u>	<u>\$ 1,975,944</u>	<u>\$ 1,271,036</u>	<u>\$ 1,308,886</u>	<u>\$ 1,227,196</u>
FIRE DISTRICT EXPENSES							
Wages	\$ 421,550	\$ 358,556	\$ 284,497	\$ 290,242	\$ 295,848	\$ 135,733	\$ 312,738
Personnel Benefits	119,062	133,009	128,266	126,508	130,636	75,036	143,879
Volunteer Stipends	162,295	165,748	328,507	317,048	330,332	229,742	334,018
Operating Expenses	433,116	461,026	412,320	472,357	424,220	344,132	436,561
Capital Expenditures *	<u>-</u>	<u>155,033</u>	<u>374,762</u>	<u>776,752</u>	<u>90,000</u>	<u>-</u>	<u>-</u>
	<u>\$ 1,136,023</u>	<u>\$ 1,273,372</u>	<u>\$ 1,528,352</u>	<u>\$ 1,982,907</u>	<u>\$ 1,271,036</u>	<u>\$ 784,643</u>	<u>\$ 1,227,196</u>
TOTAL FIRE DISTRICT EXPENSES	<u>\$ 1,136,023</u>	<u>\$ 1,273,372</u>	<u>\$ 1,528,352</u>	<u>\$ 1,982,907</u>	<u>\$ 1,271,036</u>	<u>\$ 784,643</u>	<u>\$ 1,227,196</u>
REVENUES LESS EXPENSES	<u>\$ (32,872)</u>	<u>\$ 72,710</u>	<u>\$ (388,134)</u>	<u>\$ (6,963)</u>	<u>\$ -</u>	<u>\$ 524,243</u>	<u>\$ -</u>

* - 2010 capital recorded in City's capital budget

CITY CONTRIBUTION FOR FIRE DISTRICT

Revenues							
State & Federal Aid	\$ 78,336	\$ 81,852	\$ 76,000	\$ 88,941	\$ 88,900	\$ 89,261	\$ 89,000
Administration	<u>2,600</u>	<u>2,600</u>	<u>2,600</u>	<u>2,600</u>	<u>2,600</u>	<u>-</u>	<u>2,600</u>
	<u>\$ 80,936</u>	<u>\$ 84,452</u>	<u>\$ 78,600</u>	<u>\$ 91,541</u>	<u>\$ 91,500</u>	<u>\$ 89,261</u>	<u>\$ 91,600</u>
Expenses							
Operating Expenses	\$ 702,437	\$ 701,644	\$ 740,948	\$ 783,389	\$ 753,619	\$ 753,618	\$ 782,583
Capital expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,429</u>	<u>57,429</u>	<u>-</u>
	<u>\$ 702,437</u>	<u>\$ 701,644</u>	<u>\$ 740,948</u>	<u>\$ 783,389</u>	<u>\$ 811,048</u>	<u>\$ 811,047</u>	<u>\$ 782,583</u>
NET TAX LEVY SUPPORT	<u>\$ 621,501</u>	<u>\$ 617,192</u>	<u>\$ 662,348</u>	<u>\$ 691,848</u>	<u>\$ 719,548</u>	<u>\$ 721,786</u>	<u>\$ 690,983</u>
LEVY SUPPORT AS % OF EXPENSES	88%	88%	89%	88%	89%	89%	88%

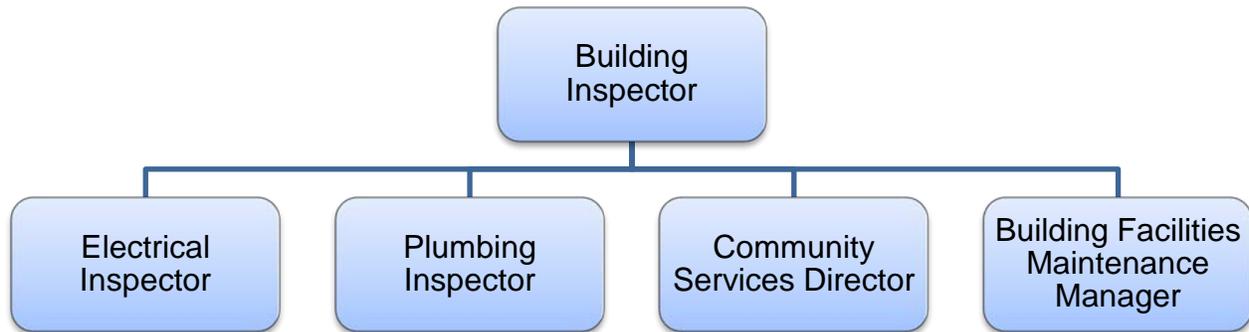


City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Building Inspection

MISSION:

Provide Middleton residents and business owners with quality plan review, permitting services, and inspections for new and existing construction projects. Facilitate an effective, user friendly system of permitting, inspections, and property maintenance enforcement. Help residents with problems, questions or concerns about building issues. Assist in negotiating conflict resolution between owners, tenants, builders, and the public. Assist City of Middleton Departments, County agencies and State agencies with support when needed.



AUTHORIZED POSITION LIST *	2010	2011	2012	2013	2014
Building Inspector	1	1	1	1	1
Electrical Inspector	1	1	1	1	1
Plumbing Inspector	.75	.75	.75	.75	.75
Community Services Director	1	1	1	1	1
Building Facilities Maint. Manager	0	0	0	1	1

MAJOR RESPONSIBILITIES:

1. Issue Building permits including plan review and verification of code and ordinance compliance.
2. Inspect permitted projects for code compliance.
3. Work with contractors to educate, and verify compliance after corrective orders have been issued.
4. Respond to public concerns about property maintenance, building health issues, code question and other building related issues
5. Help with Buildings and Grounds issues.
6. Mediate solutions for resolution during building, community and governmental conflicts.



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Building Inspection

2014 GOALS:

1. Provide and improve on current City of Middleton permitting services.
2. Keep current with all code changes. Maximize training opportunities for best cost to education ratio.
3. Continue to follow up on projects that have not been closed out.
4. Manage the permitting system to maximize permit revenues.

SIGNIFICANT ISSUES IN 2014:

1. Reconfigure the building permitting and inter departmental approval process for new commercial building projects.
2. Monitor community for work being done without necessary permits.

MAJOR WORKLOAD STATISTICS:

WORKLOAD ACTIVITIES	2011 Actual	2012 Actual	2013 Est.	2013 As of 6/30	2014 Projected
Building Permits Issued	2244	859	800	345	800
Electrical Permits Issued	355	359	360	189	360
Plumbing Permits Issued	408	377	375	194	375
HVAC Permits Issued	281	309	350	166	300
Start Permits Issued	23	16	25	15	25
Other Permits Issued	58	100	75	45	75
Building Inspections	984	1032	1050	530	1050
Plumbing Inspections	771	892	900	479	900
Electrical Inspection	667	787	800	397	800
HVAC Inspections	277	329	320	162	320



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Building Inspection

FINANCIAL INFORMATION:

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
REVENUES							
Permits - Building	\$ 171,202	\$ 399,016	\$ 160,000	\$ 288,362	\$ 160,000	\$ 149,437	\$ 160,000
Permits - Electrical	37,902	46,110	35,000	58,501	35,000	33,226	35,000
Permits - Plumbing	37,880	50,120	35,000	64,131	35,000	36,890	35,000
Permits - Erosion Control	<u>5,647</u>	<u>6,500</u>	<u>5,000</u>	<u>11,355</u>	<u>5,000</u>	<u>5,750</u>	<u>7,000</u>
	\$ 252,631	\$ 501,746	\$ 235,000	\$ 422,349	\$ 235,000	\$ 225,303	\$ 237,000
TOTAL REVENUES	\$ 252,631	\$ 501,746	\$ 235,000	\$ 422,349	\$ 235,000	\$ 225,303	\$ 237,000
EXPENSES							
Wages							
Building	\$ 70,717	\$ 72,323	\$ 78,745	\$ 78,745	\$ 79,533	\$ 40,401	\$ 81,123
Electrical	65,872	67,559	72,017	72,777	72,737	38,025	63,063
Plumbing	<u>47,676</u>	<u>48,428</u>	<u>52,775</u>	<u>52,895</u>	<u>53,303</u>	<u>27,077</u>	<u>54,369</u>
Total	\$ 184,265	\$ 188,310	\$ 203,537	\$ 204,417	\$ 205,573	\$ 105,503	\$ 198,555
Personnel Benefits							
Building	\$ 27,982	\$ 27,617	\$ 27,652	\$ 27,020	\$ 27,457	\$ 14,992	\$ 28,129
Electrical	26,911	25,658	25,839	24,916	23,654	13,937	24,403
Plumbing	<u>10,474</u>	<u>8,927</u>	<u>8,097</u>	<u>8,332</u>	<u>8,756</u>	<u>4,802</u>	<u>9,202</u>
Total	\$ 65,367	\$ 62,202	\$ 61,588	\$ 60,268	\$ 59,867	\$ 33,731	\$ 61,734
Operating Expenses							
Building	\$ 11,798	\$ 15,950	\$ 6,950	\$ 16,326	\$ 6,950	\$ 5,307	\$ 6,950
Electrical	2,043	1,774	4,275	1,421	4,275	1,635	13,902
Plumbing	3,581	3,915	4,430	3,594	4,430	1,936	7,166
Erosion Control	<u>13,335</u>	<u>18,032</u>	<u>16,000</u>	<u>23,370</u>	<u>16,000</u>	<u>8,931</u>	<u>16,000</u>
Total	\$ 30,757	\$ 39,671	\$ 31,655	\$ 44,711	\$ 31,655	\$ 17,809	\$ 44,018
BUILDING INSPECTION EXPENSES	\$ 280,389	\$ 290,183	\$ 296,780	\$ 309,396	\$ 297,095	\$ 157,043	\$ 304,307
Base							31,655
Decision Items							12,363
Change in Personnel costs							<u>(10,837)</u>
							33,181
LEVY SUPPORT AS % OF EXPENSE	10%	-73%	21%	-37%	21%	-43%	22%
NET TAX LEVY SUPPORT							
Building	\$ (60,705)	\$ (283,126)	\$ (46,653)	\$ (166,271)	\$ (46,060)	\$ (88,737)	\$ (43,798)
Electrical	56,924	48,881	67,131	40,613	65,666	20,371	66,368
Plumbing	23,851	11,150	30,302	690	31,489	(3,075)	35,737
Erosion Control	<u>7,688</u>	<u>11,532</u>	<u>11,000</u>	<u>12,015</u>	<u>11,000</u>	<u>3,181</u>	<u>9,000</u>
Total	\$ 27,758	\$ (211,563)	\$ 61,780	\$ (112,953)	\$ 62,095	\$ (68,260)	\$ 67,307
LEVY SUPPORT AS % OF EXPENSES							
Building	-55%	-244%	-41%	-136%	-40%	-146%	-38%
Electrical	60%	51%	66%	41%	65%	38%	65%
Plumbing	39%	18%	46%	1%	47%	-9%	51%
Erosion Control	58%	64%	69%	51%	69%	36%	56%



Operating Budgets & Performance Plans: Community Services

MISSION:

To provide a wide variety of services to the public directly and on behalf of and/or in support of other city departments, primarily the Police, Building Inspections and Planning & Zoning Departments, freeing those departments' personnel from providing these services and allowing them to perform their specialized functions more efficiently. These services include a wide variety of community services (public fingerprinting, lockouts, animal issues, deployment of radar and message signs); the enforcement of ordinances related to parking, garbage, property maintenance, snow removal, zoning, signage and nuisances; and emergency support by providing additional personnel and additional and/or specialized equipment.

**Community Services
Director (1)**

NOTE: Approximately one third of the full-time equivalency (2,080 hours) is spent in support of the Police Department, one third in support of the Building Inspections Department and one third in support of the Planning Department.

AUTHORIZED POSITION LIST *	2010	2011	2012	2013	2014
Community Services Director	1	1	1	1	1



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Community Services

MAJOR RESPONSIBILITIES:

1. Community Services (School Crossing Liaison and Relief, Vehicle Lockout, Public Fingerprinting, Radar and Changeable Message Sign Deployment, Support of Public Events)
2. Code Enforcement (Animal Control, Parking, Garbage, Snow Removal, Property Maintenance, Project Verification, Erosion Control, Zoning, Lighting and Signs)
3. Emergency Support of city departments (Administration, Police, Fire, EMS, Lands, Streets and Utilities) as required and especially traffic control at emergency scenes.
4. Support of Building Inspection, Planning & Zoning and Police Departments' activities as assigned

2014 GOALS:

1. Provide the community with a friendly face of municipal government able to respond quickly to their requests for information and assistance
2. Obtain and maintain compliance with local ordinances by notice, education and enforcement when necessary
3. Provide other city departments with professional assistance and material resources to help them do their jobs more safely and effectively and thereby better to serve the public
4. Remain flexible to respond to changes in requests for service
5. Obtain and equip a new vehicle for Community Services

SIGNIFICANT ISSUES IN 2014:

1. Maintain current budget levels to allow response to requests, needs for supplies, equipment and the increasing maintenance of current equipment.
2. Prepare for purchase of new vehicle and equipping it.
3. Deal with continuing property maintenance issues of foreclosed properties and properties owned by persons with reduced means to care for them
4. Became liaison with the school district crossing guards on behalf of the police department.

MAJOR WORKLOAD STATISTICS:

WORKLOAD ACTIVITIES	2011 Actual	2012 Actual	2013 12 Mo. Est.	2013 As of 6/30	2014 Projected
Erosion check Locations/Inspections/Hours	25/348/34	31/418/22	108/900/64	54/441/32	100/900/60
Property Maintenance Complaints/Hours	11/77	19/47	6/60	3/45	6/60
Snow Removal Incidents/Hours	38/32	40/19	60/35	58/33	50/30
Zoning Incidents/Hours	9/43	14/24	10/40	7/32	10/40
Signage Incidents/Hours	12/20	28/11	6/4	3/2	15/10
Parking Incidents/Hours	156/120	212/84	236/214	118/107	250/225
Fingerprinting Hours	47	26	50	25	50
Crossing Guard Relief Incidents/Hours	4/2	2/1.5	4/2	2/1.5	4/2
Emergency Traffic Control Incidents	63	52	40	19	50
Assist Citizen/Motorist – Lockout, Jumpstart, Flat Tire Assistance Incidents/Hours	161/25	176/13	175/25	90/15	175/25
Deployment of Radar + CMS signs Incidents/Hours	11+40/6+60	15+28/8+42	15+30/8+45	5+11/3+17	15+30/8+45
Animal Control Incidents	32	28	26	13	26
Police Assistance Incidents/Hours	136/563	118/331	125/500	24/284	125/500



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Community Services

FINANCIAL INFORMATION:

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
Revenue							
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses							
Wages	\$ 46,309	\$ 46,132	\$ 47,747	\$ 47,747	\$ 48,702	\$ 25,709	\$ 49,676
Personnel Benefits	18,898	19,714	20,353	20,001	19,297	10,805	20,166
Operating Expenses	<u>6,782</u>	<u>6,133</u>	<u>10,300</u>	<u>11,091</u>	<u>10,300</u>	<u>4,102</u>	<u>10,300</u>
	\$ 71,989	\$ 71,979	\$ 78,400	\$ 78,839	\$ 78,299	\$ 40,616	\$ 80,142
NET TAX RATE SUPPORT	<u>71,989</u>	<u>71,979</u>	<u>78,400</u>	<u>78,839</u>	<u>78,299</u>	<u>40,616</u>	<u>80,142</u>
LEVY SUPPORT AS % OF EXPENSES	100%	100%	100%	100%	100%	100%	100%



PUBLIC WORKS



City of Middleton 2014 Budget

PUBLIC WORKS – Decision Items

Item	Amount	Justification
Refuse Collection	39,513	In addition to growth of approximately 60 carts/yr. in the collection system, the multi-year contract through 2016 includes an annual escalation of costs per cart. The amount shown is the difference from the 2012 actual (base) to the 2014 projection.
Recycling Collection	24,864	In addition to growth of approximately 60 carts/yr. in the collection system, the multi-year contract through 2016 includes an annual escalation of costs per cart. The amount shown is the difference from the 2012 actual (base) to the 2014 projection.
Salt Purchase	14,509	Heavy salt need and use last season depleted our stockpile. The reserve quantity of salt purchased this spring with available 2013 funding will reduce the shortage to some degree. The commitment this spring to purchase salt under the DOT contract will require the increase shown from the 2012 actual (base) amount.
Sidewalk Repair	150,000	Moved from capital to operating budget in 2013, so this amount was not included in the 2012 (base) figure. Approximately 70% of costs are reimbursed as special assessments.
Storm Sewer and Ditch Repairs	35,000	Moved from capital to operating budget in 2013, so this amount was not included in the 2012 (base) figure.
Electricity -- Street Lighting	7,000	Assumes MG&E rate increase of 5% across all departments. Assumes energy use will remain steady with actual demand in 2012, with some increase included for new subdivision lighting in Misty Valley and Bishops Bay. Amount shown includes difference from 2012 actual (base) to 2013 budget, accounts for expected additional fixtures, and adds 5% increase to 2014 projection.
Electricity -- Traffic Signals	1,000	Assumes MG&E rate increase of 5% across all departments. Assumes energy use will remain steady with actual demand in 2012, with some increase included to account for additional beacons placed in service. Amount shown includes difference from 2012 actual (base) to 2013 budget, accounts for expected additional fixtures, and adds 5% increase to 2014 projection.
Engineers Continuing Education	1,184	A state law enacted in mid-2012 requires professional engineers to document continuing education. The City has two professional engineers affected by this law. The amount shown will equal the 2013 budget allocation.
Vehicle Fuel -- Street Crew & Mechanics	800	Assumes quantities of vehicle fuel use will remain steady with actual demand in 2012. Amount shown includes difference from 2012 actual (base) to 2014 expected average fuel costs. 2012 Gas \$3.55 2014 Gas \$3.75 Quantity = 4,010 gal. 2012 Diesel \$3.90 2014 Diesel \$3.90 Quantity = 11,545 gal.
Vehicle Fuel -- Engineering / Administration	90	Assumes quantities of vehicle fuel use will remain steady with actual demand in 2012. Amount shown includes difference from 2012 actual (base) to 2014 expected average fuel costs. 2012 Gas \$3.55 2014 Gas \$3.75 Quantity = 445 gal.



City of Middleton 2014 Budget

PUBLIC WORKS – Decision Items (cont.)

Item	Amount	Justification
Bridge Inspections	175	Contracted bridge inspections are performed biannually in even numbered years, in accordance with State Statute. Inspection of our 10 road bridges is required, but inspection of our 11 pedestrian bridges is discretionary. 2012 inspections cost \$175 per bridge (average cost of \$87.50 per bridge per year). Amount shown assumes a continued desire for professional inspection of all bridges and accounts for the one additional bridge constructed since 2012.
Gas & Electricity -- City Hall	1,415	Assumes MG&E rate increase of 5% across all departments. Temperature control policy created in 2012 appears to be nearly offsetting rate increases in 2013. Amount shown includes difference from 2012 actual (base) to 2013 budget, and adds 5% increase to the 2014 projection.
Traffic Signs	1,862	Federal law requires replacement of signs to maintain minimum retroreflectivity levels. Replacement costs in 2012 were somewhat lower in 2012 (base) year than in 2011 or 2013. Amount shown will match funding allocation approved for 2013.
Street Lighting Contract Services	8,348	Contracted services for replacement of light poles was unusually low in 2012. Costs in both 2011 and 2013 to date exceed the 2013 budget allocation. Decision item would include funds only to equal the 2013 budget allocation.
Street Lighting Parts	1,646	Purchase of replacement parts for maintenance of street lights was unusually low in 2012. Decision item would include funds only to equal 2013 budget allocation.
MRD Operations	3,588	City share of MRD operational expenses was low in 2012 due to allowable withdrawal of \$10,000 from the DNR long term maintenance fund. Allowable withdrawal from that fund in 2014 appears limited to about \$5,000.
Salt Sales to School District	(9,500)	Cost neutral change to more clearly show the City salt costs, without including the school district salt use. This change will reduce the anticipated revenue line item by an amount equal to the anticipated reimbursement from the school district, which will be shown as a cost recovery in the snow & ice control line item.

281,495



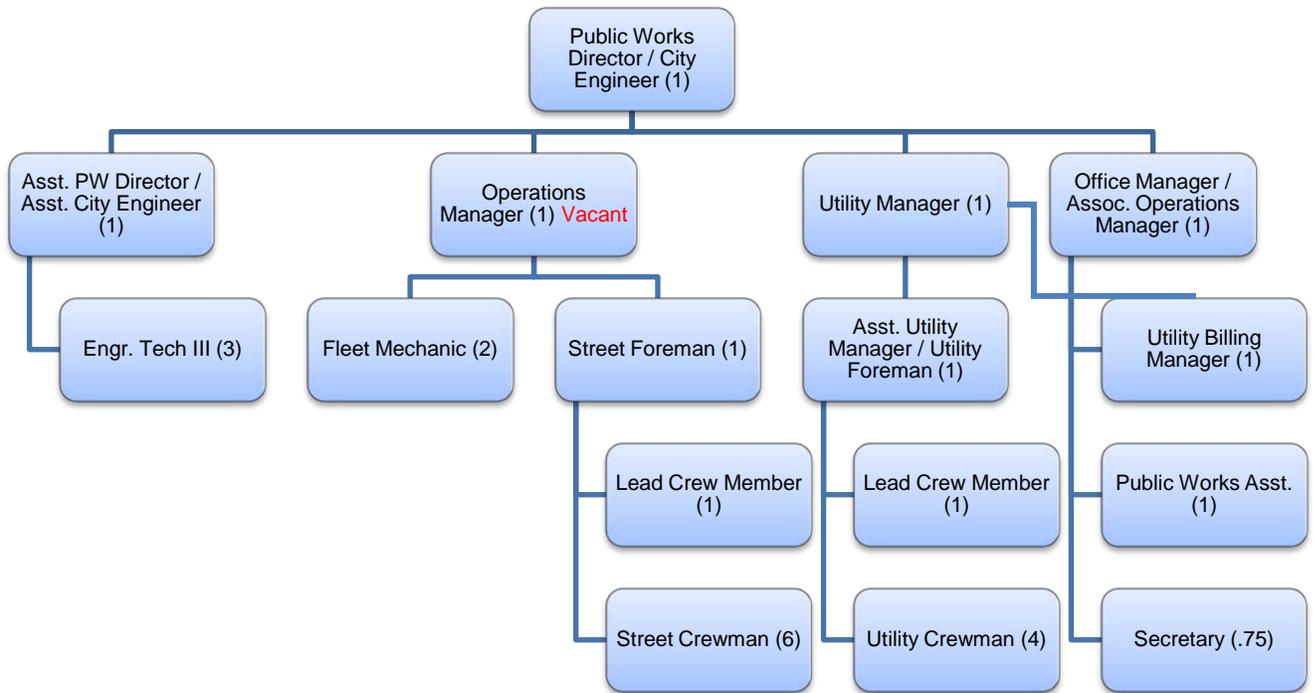
City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Public Works (Engineering/Operations)

MISSION:

DEPARTMENT: Provide basic public transportation, storm water management and utility infrastructure and services consistent with citizen expectations in an urban environment.

DIVISION: Provide engineering, secretarial, custodial, street crew and mechanics support for public works activities, as well as support of several other departments.





City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Public Works (Engineering/Operations)

AUTHORIZED POSITION LIST	2010	2011	2012	2013	2014
Public Works Director / City Engineer	0	1	1	1	1
Public Works Director	1	0	0	0	0
City Engineer	1	0	0	0	0
Asst. PW Director / Asst. City Engineer	0	1	1	1	1
Asst. City Engineer	1	0	0	0	0
Engineering Technician III	3	3	3	3	3
Operations Manager (Vacant)	1	1	1	1	1
Custodian	1	1	0	0	0
Fleet Mechanic	2	2	2	2	2
Street Foreman	1	1	1	1	1
Street Crewman	7	7	7	7	7
Utility Manager	1	1	1	1	1
Asst. Utility Manager / Utility Foreman	1	1	1	1	1
Utility Crewman	5	5	5	5	5
Office Manager / Assoc. Operations Manager	0	0	1	1	1
Office Manager	1	1	0	0	0
Utility Billing Manager			1	1	1
Utility Clerk	1	1	0	0	0
Public Works Assistant	0	0	0	0	1
Secretary (40 hour / 30 hour)	1 / .75	1 / .75	1 / .75	1 / .75	0 / .75

MAJOR RESPONSIBILITIES:

1. Provide engineering support for infrastructure projects and citizen inquiries related to public works
2. Patch, resurface, paint, sign, sweep, control snow/ice, etc. on City streets
3. Maintain traffic signals and street lights
4. Study and implement improvements for traffic control and calming
5. Manage storm sewer and ditch system
6. Collect brush, leaves, refuse and recyclable materials
7. Maintain fleet vehicles for Public Works, Public Lands, Police and EMS departments
8. Provide secretarial support for Public Works, Planning and Building Inspection depts.
9. Maintain the City Hall building
10. Provide emergency response support as needed

2014 GOALS:

1. Accelerate replacement of street signs consistent with federal retroreflectivity requirements.
2. Begin installation of pedestrian countdown timers at signalized crosswalks, consistent with the MUTCD.
3. Try keeping up with patching of roads due to potholes and age-related deterioration of surfaces.
4. Update the City's snow and ice control policy.
5. Try to provide an expected service level of various activities, accounting for increased costs of material, utilities, fuel and outside services.



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Public Works (Engineering/Operations)

SIGNIFICANT ISSUES IN 2014:

1. Citizen desire for decreased spending makes it difficult to meet citizen expectations of service levels.
2. Past deferred maintenance on roads continues to require more frequent and expensive repairs.
3. Weather conditions affect heating/cooling costs and snow/ice removal efforts, but are unknowable and difficult to accurately budget for.
4. Costs of natural gas, electricity, vehicle fuels and construction materials are subject to market fluctuations and are difficult to predict for accurate budgeting.
5. There is little forgiveness in the proposed operating budget for vehicle or other mechanical breakdowns, utility or fuel price increases, road or storm sewer failures or unfavorable weather.

MAJOR WORKLOAD STATISTICS:

	2011 Actual	2012 Actual	2013 12 Mo. Est.	2013 As of 6/30	2014 Projected
Roadway miles to maintain (snow removal, utility mains, street lights, signs, sidewalk, pavement rehab.)	68.5	70.8	71.1	70.8	71.7
Number of homes in City (leaves, brush, refuse, etc.) Number shown is addresses that are not multi-family.	4,626	4,677	4,750	4,717	4,800
Average pavement surface evaluation rating (Scale 1-10)	6.7	6.8*	7.1*	6.8*	7.3
Number of road segments with PASER lower than 4	34	34*	29*	34*	28

* Note: PASER ratings are recorded only in odd-numbered years, generally in the fall. Figures shown are estimated and will be updated when information is available.



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Public Works (Water Resources)

MISSION:

The mission of the Water Resources Management Commission is to develop, guide, interpret and administer policy, technical standards and ordinances to protect, manage and enhance the water resources in the City of Middleton for the benefit of its citizens and communities within its watersheds.

MAJOR RESPONSIBILITIES:

1. Staff the WRMC and coordinate with outside agencies to perform monitoring and conduct studies.
2. Manage contracts with consultants to develop plans and implement projects and best management practices to control storm water runoff and improve the quality of surface and ground water.
3. Implement procedures to inform the Common Council, City committees and outside agencies.
4. Respond to inquiries from the public regarding developments in water resources management.
5. Develop and recommend plans to bring City into compliance with applicable storm water standards.
6. Develop ordinances to allow enforcement of and compliance with applicable storm water standards.
7. Review development and storm water management plans submitted by developers in the City.

2014 GOALS:

1. Collect additional stream data as baseline for pollutant loadings originating outside the City.
2. Prepare to meet compliance for impending DNR mandated TMDL standards.
3. Fine tune Storm Water Runoff Control ordinance to match changes in state and county laws and to eliminate minor inconsistencies.
4. Develop and implement a maintenance program on major City-owned storm water facilities.
5. Continue maintenance program of minor City-owned storm water repair facilities.
6. Initiate program of inspections on existing private storm water controls to ensure compliance.
7. If approved, develop and implement a storm water utility as a means to fund major maintenance programs; and pursue available grants for additional funding.

SIGNIFICANT ISSUES IN 2014:

1. Funding – particularly whether to implement a Storm Water Utility
2. Restoring major storm water controls to design configurations to ensure performance.
3. Communicating to the Common Council the budgetary impacts that likely will result from the impending TMDL standards.

MAJOR WORKLOAD STATISTICS:

	2011 Actual	2012 Actual	2013 12 Mo. Est.	2013 As of 6/30	2014 Projected
Storm Water / Erosion Control Plan Reviews	61	104	70	35	60
WRMC Meetings	10	9	7	3	11

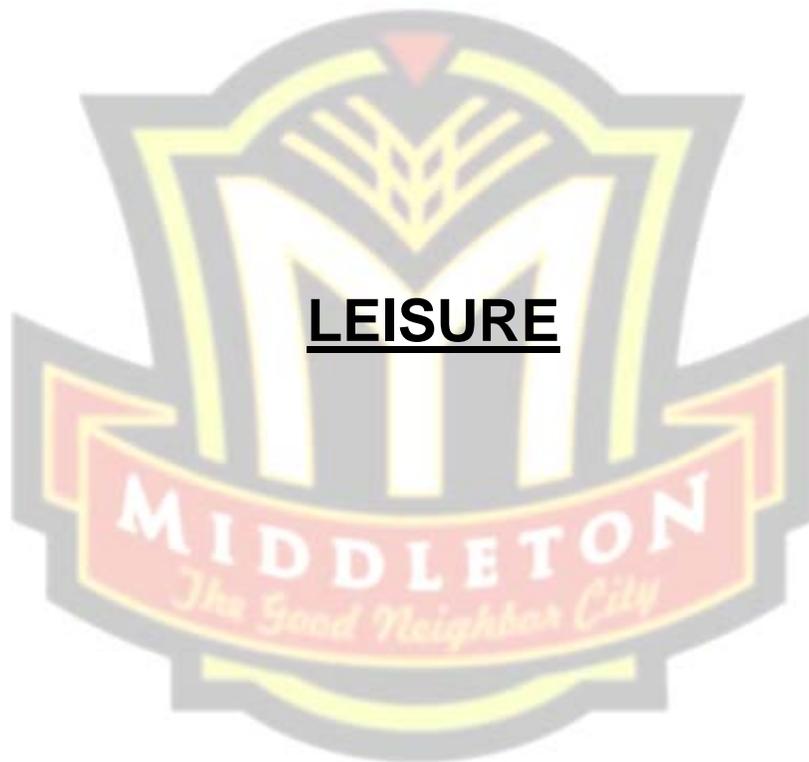


City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Public Works

FINANCIAL INFORMATION:

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
Revenues							
Recycling Revenues							
State & Federal Aid - Recycling	\$ 85,464	\$ 55,250	\$ 55,250	\$ 55,308	\$ 55,250	\$ 55,379	\$ 55,250
Total	\$ 85,464	\$ 55,250	\$ 55,250	\$ 55,308	\$ 55,250	\$ 55,379	\$ 55,250
Street Lighting Revenue							
County Aid - Signals	\$ 3,478	\$ 4,728	\$ 8,200	\$ 7,971	\$ 8,200	\$ 9,508	\$ 9,500
Total	\$ 3,478	\$ 4,728	\$ 8,200	\$ 7,971	\$ 8,200	\$ 9,508	\$ 9,500
Landfill							
Administration	\$ -	\$ 6,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Total	\$ -	\$ 6,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Other Public Works Revenue							
State Aids - Roads	\$ 1,362,276	\$ 1,294,163	\$ 1,164,746	\$ 1,164,746	\$ 1,048,271	\$ 786,204	\$ 1,090,202
Sidewalk & Curb Assessments	82,343	91,860	120,000	104,128	80,000	(357)	90,000
Zoning	2,000	3,000	1,500	3,400	2,000	1,600	1,500
Material Sales	1,628	1,664	8,000	10,547	8,000	414	2,000
Public Works Charges	10,992	(187)	11,000	6,887	10,000	93	1,000
Total	\$ 1,459,239	\$ 1,390,500	\$ 1,305,246	\$ 1,289,708	\$ 1,148,271	\$ 787,954	\$ 1,184,702
PUBLIC WORKS REVENUE	\$ 1,548,181	\$ 1,456,478	\$ 1,373,696	\$ 1,357,987	\$ 1,216,721	\$ 852,841	\$ 1,254,452
Expenses							
Wages							
Administration & Engineering	\$ 449,665	\$ 515,498	\$ 445,832	\$ 467,965	\$ 473,857	\$ 254,040	\$ 485,494
Fleet Maintenance	115,530	100,693	115,774	113,335	116,643	61,032	119,715
Street Crew	368,733	330,502	427,408	415,180	449,472	224,434	452,003
Total	\$ 933,928	\$ 946,693	\$ 989,014	\$ 996,480	\$ 1,039,972	\$ 539,506	\$ 1,057,212
Personnel Benefits							
Administration & Engineering	\$ 181,778	\$ 218,647	\$ 228,241	\$ 183,581	\$ 202,214	\$ 97,453	\$ 212,420
Fleet Maintenance	34,035	46,904	56,132	54,477	40,378	16,073	42,394
Street Crew	300,834	187,367	215,188	199,231	178,110	104,313	182,236
Total	\$ 516,647	\$ 452,918	\$ 499,561	\$ 437,289	\$ 420,702	\$ 217,839	\$ 437,050
Operating Expenses							
Administration & Engineering	\$ 26,480	\$ 15,538	\$ 28,810	\$ 37,589	\$ 27,950	\$ 9,966	\$ 26,600
Fleet Maintenance	200,731	174,381	169,400	152,477	155,000	143,236	156,000
Street Crew	18,686	14,240	35,475	47,648	33,450	12,910	45,675
City Garage	50,202	53,218	45,500	49,019	44,000	30,476	44,000
Street Cleaning	8,401	6,539	8,900	9,709	8,900	4,563	9,900
Snow & Ice Removal	64,684	87,084	68,000	69,770	66,450	51,604	73,950
Sidewalk Maintenance	-	-	-	-	150,000	11,894	150,000
Traffic Signals & Signs Marking	70,102	43,475	58,050	44,899	50,650	(18,919)	48,400
Street Lighting	106,802	119,474	123,800	109,112	125,000	88,748	132,000
Tree & Brush Control	672	216	2,000	1,467	2,000	182	2,000
Storm Sewers	9,694	15,941	13,000	18,556	47,900	40,445	50,000
Water Resources	7,047	27,820	30,459	30,097	30,459	20,144	30,459
Landfill	61,650	62,521	51,412	51,412	51,300	51,300	55,000
Recycling	207,445	224,465	235,700	232,136	245,700	121,642	257,700
Refuse Collection	480,734	503,768	525,000	520,487	542,000	267,488	560,000
Total	\$ 1,313,330	\$ 1,348,680	\$ 1,395,506	\$ 1,374,378	\$ 1,580,759	\$ 835,679	\$ 1,641,684
PUBLIC WORKS EXPENSES	\$ 2,763,905	\$ 2,748,291	\$ 2,884,081	\$ 2,808,147	\$ 3,041,433	\$ 1,593,024	\$ 3,135,946
NET TAX LEVY SUPPORT	\$ 1,215,724	\$ 1,291,813	\$ 1,510,385	\$ 1,450,160	\$ 1,824,712	\$ 740,183	\$ 1,881,494
LEVY SUPPORT AS % OF EXPENSES	44%	47%	52%	52%	60%	46%	60%
Base							1,374,378
Decision Items							281,495
							1,655,873



LEISURE



City of Middleton 2014 Budget

LEISURE – Decision Items

Department	Item	Amount	Justification
Library	Supplies for book replacements	7,000	Processing supplies for book replacements
Library	Hardcovers: adult classics & nonfiction	33,000	Replace classics (old and modern) Update adult nonfiction - critical topics
Library	LINKcat	4,400	Increased fees to SCLS for online catalog
Library	Electronic Resources: eBooks & databases	7,500	Increased fees for digital subscriptions: eBooks with Overdrive - increase of \$1,700 (based on formula - SCLS) Database subscription renewals - 5% increase - \$800 Digital magazines with Zinio - increase in per title pricing \$5,000
Library	Electronic Resources: eBooks & databases	4,200	Add Tutor.com - student tutoring database - \$4,200 Students will have online access to a live tutor
Transit	Transit - Madison Metro Bus	67,243	Cost for continuing Middleton's bus service in 2014 at current levels through Madison Metro & City's contribution to the Madison Area Transportation Planning Board
Teen Programming	Teen programming	9,000	Teen Programming with an offset of \$9k in anticipated revenue. Total expenditures would be \$18k with \$9k in anticipated revenues. Levy impact \$9k. Early release school release programming, special events/field trips, etc. This would be in lieu of the funding for the Youth Center

132,343

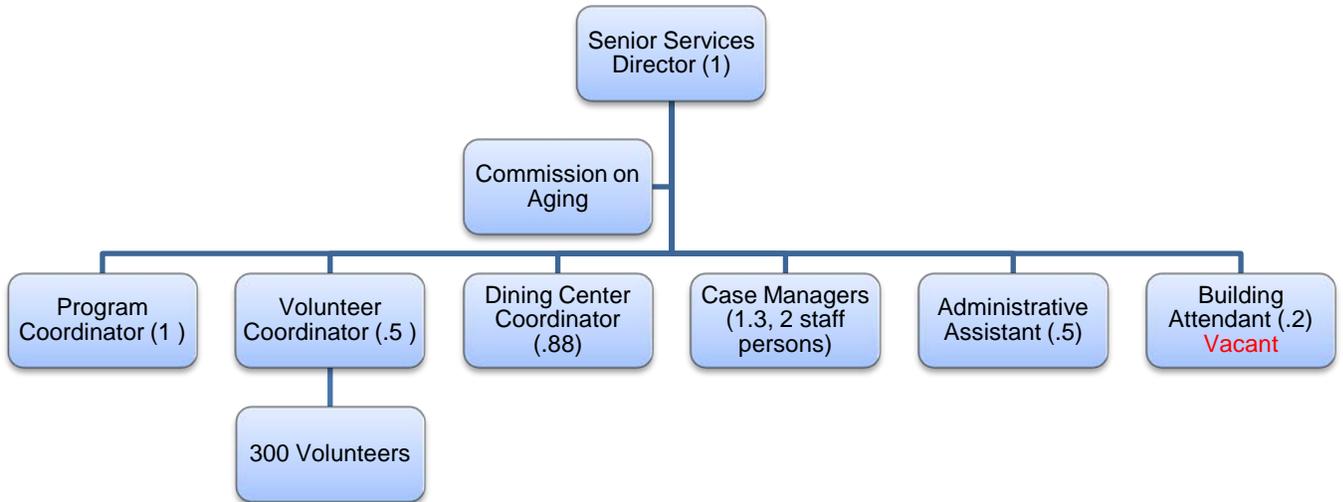


City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Senior Center

MISSION:

The Middleton Senior Center enriches the lives of older adults.



AUTHORIZED POSITION LIST *

	2010	2011	2012	2013	2014
Senior Center Director	1	1	1	1	1
Program Coordinator	1	1	1	1	1
Volunteer Coordinator	.5	.5	.5	.5	.5
Dining Center Coordinator	.75	.75	.75	.88	.88
Case Manager	1.3	1.3	1.3	1.3	1.3
Administrative Assistant	.5	.5	.5	.5	.5
Building Attendant - vacant	.2	.2	.2	.2	.2

MAJOR RESPONSIBILITIES:

1. Provide and coordinate programs and services for older adults, to maintain their independence and uphold their dignity.
2. Provide opportunities for volunteer service at the senior center and serving older adults throughout our community.
3. Provide information and referrals to older adults and their families.
4. Provide opportunities for older adults to influence policies, procedures and programs at the Middleton Senior Center.
5. Work cooperatively with other city departments to enhance the lives of older adults and all Middleton citizens.
6. Develop and maintain community ties that also enhance the lives of older adults.



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Senior Center

2014 GOALS:

1. Update the Senior Center Action Plan for 2013 – 2015, using the national accreditation standards and working with the Commission on Aging.
2. Complete the re-accreditation process for national and state accreditation, due for review in August 2014, through the National Institute of Senior Centers (NISC) and the Wisconsin Association of Senior Centers (WASC).
3. Continue to enhance and increase volunteer involvement in the senior center and provide additional leadership positions for older adults.
4. Participate in grant opportunities that will open new avenues to serving the need of older adults in Middleton.
5. Monitor the budget of programs and activities, looking for ways to economize.
6. Strive every day, in every interaction with our participants, to enrich the lives of older adults in Middleton.

SIGNIFICANT ISSUES IN 2014:

1. Maintaining our ability to serve the diverse need of older adults using the Senior Center.
2. Completing state and national senior center accreditation.

MAJOR WORKLOAD STATISTICS:

	2011 Actual	2012 Actual	2013 12 Mo. Est.	2013 As of 6/30	2014 Projected
Daily participation average	124	165	165	126	165
Case Management contacts	2980	4487	3862	4808	4800
Meal on Wheels delivered	6061	5855	2671	5876	6000
Dining Center Meals served	3864	5539	2824	5648	5700
Volunteers on staff	265	260	300	300	300
Newsletter distributed monthly	1850	950	1100	984	1200

FINANCIAL INFORMATION:

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
Revenue							
County Aid	\$ 48,282	\$ 48,282	\$ 45,153	\$ 50,953	\$ 45,153	\$ 26,339	\$ 44,176
Programs	18,458	23,703	21,000	21,784	15,500	11,744	15,500
	\$ 66,740	\$ 71,985	\$ 66,153	\$ 72,737	\$ 60,653	\$ 38,083	\$ 59,676
Expenses							
Wages	\$ 221,086	\$ 227,888	\$ 249,580	\$ 255,883	\$ 252,830	\$ 131,190	\$ 263,167
Personnel Benefits	93,642	94,173	97,233	96,641	88,528	54,703	96,387
Operating Expenses	81,330	80,702	90,211	82,254	90,211	44,344	79,427
	\$ 396,058	\$ 402,763	\$ 437,024	\$ 434,778	\$ 431,569	\$ 230,237	\$ 438,981
NET LEVY SUPPORT	<u>329,318</u>	<u>330,778</u>	<u>370,871</u>	<u>362,041</u>	<u>370,916</u>	<u>192,154</u>	<u>379,305</u>
LEVY SUPPORT AS % OF EXPENSES	83%	82%	85%	83%	86%	83%	86%

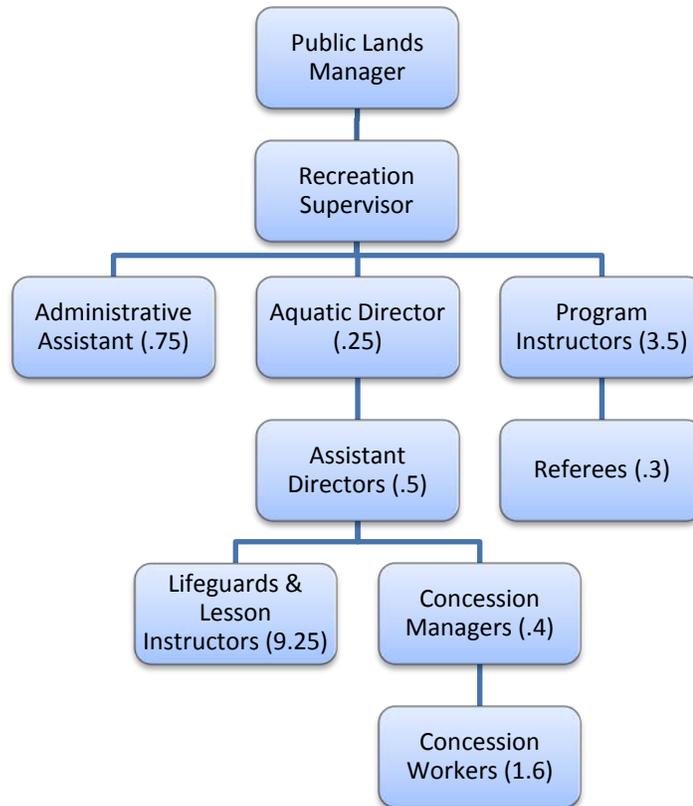


City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Recreation

MISSION:

The Recreation Division's mission is to serve as a catalyst in the development, initiation, coordination, and the support for a variety of leisure time activities and facilities for residents of all ages.



AUTHORIZED POSITION LIST *	2010	2011	2012	2013	2014
Recreation Supervisor	1	1	1	1	1
Administrative Assistant	0	0	.75	.75	.75
Aquatic Director	.25	.25	.25	.25	.25
Aquatic Assistant Director	.5	.5	.5	.5	.5
Lifeguards/WSI Instructors	9.25	9.25	9.25	9.25	9.25
Concessions Managers	.4	.4	.4	.4	.4
Concessions Workers	1.6	1.6	1.6	1.6	1.6
Program Instructors	3.5	3.5	3.5	3.5	3.5
Referees	.3	.3	.3	.3	.3
Youth Center Director	1	1	1	1	0
Youth Center Assistant	1	1	1	1	0



Operating Budgets & Performance Plans: Recreation

MAJOR RESPONSIBILITIES:

1. Operate the Walter R. Bauman Aquatic Center
2. Provide competitive sports programming and leisure activities that are considered passive and non-competitive for all ages of City residents.
3. Supervisor administrative and seasonal employees of the department.
4. Assist in all aspects of administrative duties as needed.
5. Work with the School District and other organizations in an effort to make the best use of all existing facilities.

2014 GOALS:

1. Continue to provide a safe environment for swimmers at the Walter R. Bauman Aquatic Center.
2. Continue to offer City residents a wide variety of leisure time activities. Recognize the importance of recreation for City residents of all ages and abilities.
3. Continue to improve the Department's communication to the City through the new program cancellation hotline, website, social media, program guides, emails, etc.
4. Streamline field use schedules and rentals and incorporate vendor permits.
5. Build programming and events at the Hubbard Art Center.
6. Continue to build attendance and programming at the Youth Center.

SIGNIFICANT ISSUES IN 2014:

1. Providing full-time office hours as requested with a budgeted three-quarter time position.
2. Providing additional requested programming on a limited staffing and programming budget.
3. Incorporate new programming at the Hubbard Art Center on a limited budget.
4. Have funding available to adequately maintain the Aquatic Center, so a safe and healthy environment can be provided.
5. Have the ability to expand enrollment in popular programs, so the demand can be met and adjust programming to coincide with demand trends.
6. Have funding available to adequately maintain the City park shelters and fields.
7. Building a foundation for program sponsorships to assist in the rising costs of program supplies, and a funding source to expand the scholarship program.
8. Continue to operate the Youth Center on a limited budget and increase participation numbers with a limited space.



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Recreation

MAJOR WORKLOAD STATISTICS:

WORKLOAD ACTIVITIES	2011 Actual	2012 Actual	2013 12 Mo. Est.	2013 As of 7/31	2014 Projected
Aquatic Center Daily Attendance	n/a	38,500 est.	29,000	20,200	32,000
Aquatic Center Program Participation	n/a	1,570	1,213	1,213	1,500
Summer Recreation Program Participation	n/a	1,173	1,086	1,086	1,250
Fall, Winter, Spring Program Participation	n/a	568	700	100	700
Hubbard Art Center Program Participation	n/a	n/a	300	180	1,000
Middleton Youth Resource Center	2,349 (duplicated)	93 (unduplicated)	90 (unduplicated)	63 (thru June, unduplicated)	100 (unduplicated)
Lakeview East Shelter Rentals	82	82	90	57	85
Lakeview West Shelter Rentals	85	75	70	43	75
Lakeview Kitchen Rentals	48	49	50	32	50
Lakeview Meeting Room Rentals	107	98	90	59	90
Lakeview Hall Gazebo Rentals	10	4	10	9	10
Firemen's Park North Shelter Rentals	40	29	20	18	30
Firemen's Park South Shelter Rentals	31	20	20	10	20
Firemen's Park Small Shelter Rentals	15	12	12	7	12
Orchid Heights Park Shelter Rentals	18	13	18	13	18
Parisi Park Shelter Rentals	9	7	8	3	10

Notes:

1. Aquatic programming and attendance was lower in 2013 due to hosting All City
2. Summer programming numbers were lower because some programming was moved to the Hubbard Art Center.



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Recreation

FINANCIAL INFORMATION:

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
RECREATION ADMINISTRATION							
Revenue							
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses							
Wages	\$ 61,851	\$ 79,367	\$ 64,287	\$ 70,282	\$ 77,264	\$ 41,239	\$ 79,212
Personnel Benefits	26,577	31,238	37,705	42,994	42,667	23,643	45,136
Operating Expenses	17,442	26,437	9,250	8,572	9,250	4,671	9,250
	<u>\$ 105,870</u>	<u>\$ 137,042</u>	<u>\$ 111,242</u>	<u>\$ 121,848</u>	<u>\$ 129,181</u>	<u>\$ 69,553</u>	<u>\$ 133,598</u>
NET LEVY SUPPORT	<u>105,870</u>	<u>137,042</u>	<u>111,242</u>	<u>121,848</u>	<u>129,181</u>	<u>69,553</u>	<u>133,598</u>
LEVY SUPPORT AS % OF EXPENSES	100%	100%	100%	100%	100%	100%	100%

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
SUMMER RECREATION							
Revenue							
Program	\$ 80,109	\$ 71,478	\$ 70,000	\$ 57,209	\$ 70,000	\$ 63,495	\$ 64,000
	<u>\$ 80,109</u>	<u>\$ 71,478</u>	<u>\$ 70,000</u>	<u>\$ 57,209</u>	<u>\$ 70,000</u>	<u>\$ 63,495</u>	<u>\$ 64,000</u>
Expenses							
Wages	\$ 45,633	\$ 54,592	\$ 46,000	\$ 35,654	\$ 46,000	\$ 18,164	\$ 45,000
Personnel Benefits	3,491	4,176	3,519	2,558	3,519	1,295	3,443
Operating Expenses	22,665	13,914	19,500	23,191	19,500	10,006	15,350
	<u>\$ 71,789</u>	<u>\$ 72,682</u>	<u>\$ 69,019</u>	<u>\$ 61,403</u>	<u>\$ 69,019</u>	<u>\$ 29,465</u>	<u>\$ 63,793</u>
NET LEVY SUPPORT	<u>(8,320)</u>	<u>1,204</u>	<u>(981)</u>	<u>4,194</u>	<u>(981)</u>	<u>(34,030)</u>	<u>(207)</u>
LEVY SUPPORT AS % OF EXPENSES	-12%	2%	-1%	7%	-1%	-115%	0%

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
FALL-WINTER-SPRING REC							
Revenue							
Program	\$ 43,646	\$ 37,828	\$ 44,000	\$ 37,723	\$ 44,000	\$ 6,659	\$ 38,000
	<u>\$ 43,646</u>	<u>\$ 37,828</u>	<u>\$ 44,000</u>	<u>\$ 37,723</u>	<u>\$ 44,000</u>	<u>\$ 6,659</u>	<u>\$ 38,000</u>
Expenses							
Wages	\$ 45,639	\$ 36,413	\$ 40,250	\$ 16,280	\$ 40,250	\$ 8,030	\$ 16,000
Personnel Benefits	3,198	2,508	3,079	1,239	3,079	584	1,224
Operating Expenses	8,264	9,365	13,325	9,313	13,325	3,450	12,000
	<u>\$ 57,101</u>	<u>\$ 48,286</u>	<u>\$ 56,654</u>	<u>\$ 26,832</u>	<u>\$ 56,654</u>	<u>\$ 12,064</u>	<u>\$ 29,224</u>
NET LEVY SUPPORT	<u>13,455</u>	<u>10,458</u>	<u>12,654</u>	<u>(10,891)</u>	<u>12,654</u>	<u>5,405</u>	<u>(8,776)</u>
LEVY SUPPORT AS % OF EXPENSES	24%	22%	22%	-41%	22%	45%	-30%



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Recreation

FINANCIAL INFORMATION:

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
AQUATIC CENTER							
Revenue							
Program	\$ -	\$ 72,017	\$ 71,000	\$ 104,792	\$ 71,000	\$ 87,106	\$ 83,000
Daily Aquatic Admissions	-	-	-	88,118	85,000	62,667	72,000
Concession Stand	-	-	-	34,869	35,000	24,925	35,000
Pool Reservations	-	-	-	1,689	-	840	1,000
Memberships	-	-	-	50,827	50,000	41,942	44,000
Swimpool	246,346	180,785	163,000	-	-	263	-
	\$ 246,346	\$ 252,802	\$ 234,000	\$ 280,295	\$ 241,000	\$ 217,743	\$ 235,000
Expenses							
Wages	\$ 150,790	\$ 145,295	\$ 140,900	\$ 180,445	\$ 140,900	\$ 100,631	\$ 141,100
Personnel Benefits	11,535	11,362	10,785	13,800	10,779	7,687	10,779
Operating Expenses	104,760	105,626	129,175	131,190	129,175	91,483	129,100
	\$ 267,085	\$ 262,283	\$ 280,860	\$ 325,435	\$ 280,854	\$ 199,801	\$ 280,979
NET LEVY SUPPORT	20,739	9,481	46,860	45,140	39,854	(17,942)	45,979
LEVY SUPPORT AS % OF EXPENSES	8%	4%	17%	14%	14%	-9%	16%

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
RECREATION SUMMARY							
Revenue							
Aquatic Center	\$ 246,346	\$ 252,802	\$ 234,000	\$ 280,295	\$ 241,000	\$ 217,743	\$ 235,000
Fall-Winter-Spring	43,646	37,828	44,000	37,723	44,000	6,659	38,000
Summer	80,109	71,478	70,000	57,209	70,000	63,495	64,000
	\$ 370,101	\$ 362,108	\$ 348,000	\$ 375,227	\$ 355,000	\$ 287,897	\$ 337,000
Expenses							
Recreation Administration	\$ 105,870	\$ 137,042	\$ 111,242	\$ 121,848	\$ 129,181	\$ 69,553	\$ 133,598
Aquatic Center	267,085	262,283	280,860	325,435	280,854	199,801	280,979
Fall-Winter-Spring	57,101	48,286	56,654	26,832	56,654	12,064	29,224
Summer	71,789	72,682	69,019	61,403	69,019	29,465	63,793
	\$ 501,845	\$ 520,293	\$ 517,775	\$ 535,518	\$ 535,708	\$ 310,883	\$ 507,594
NET LEVY SUPPORT	131,744	158,185	169,775	160,291	180,708	22,986	170,594
LEVY SUPPORT AS % OF EXPENSES	26%	30%	33%	30%	34%	7%	34%

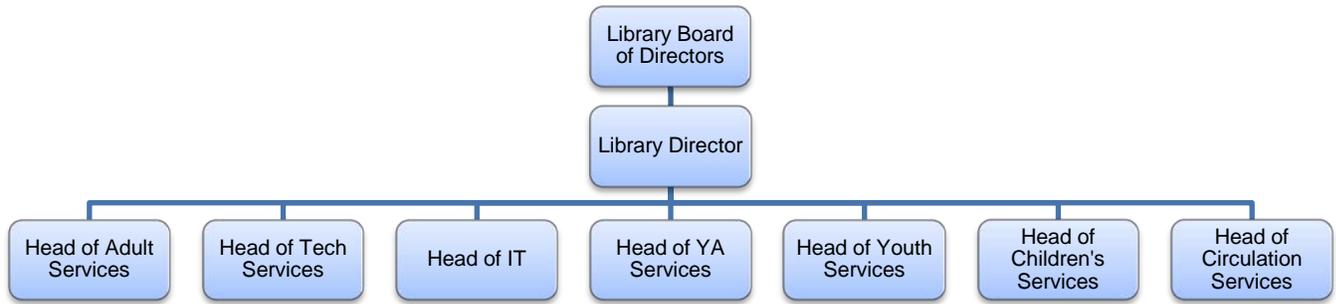


City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Library (Special Revenue Fund)

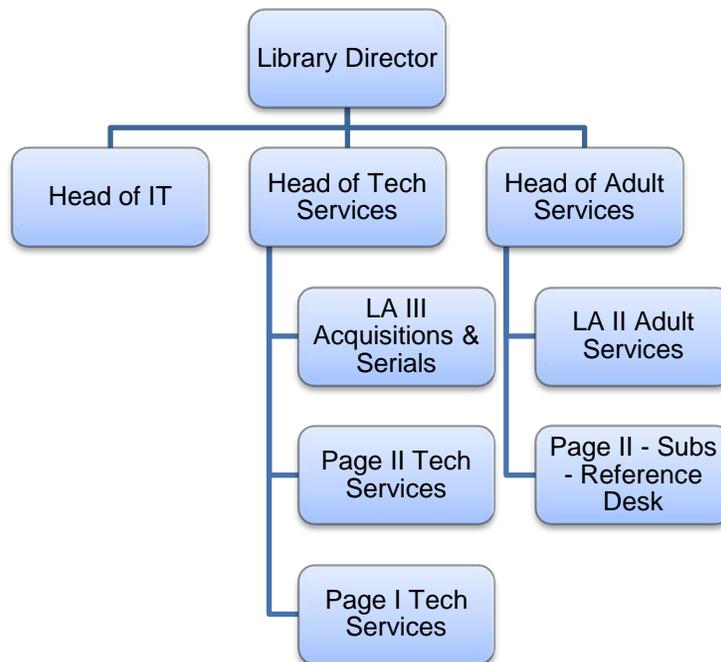
Mission:

Make a positive difference in the quality of life in our community.



Authorized Position List	2010	2011	2012	2013	2014
Director	1	1	1	1	1
Head of Adult Services	1	1	1	1	1
Head of Technical Services	0	1	1	1	1
Head of Information Technology	1	1	1	1	1
Head of Young Adult Services	1	1	1	1	1
Head of Youth Services	0	1	1	1	1
Head of Children's Services	1	1	1	1	1
Head of Circulation Services	1	1	1	1	1

REFERENCE DESK



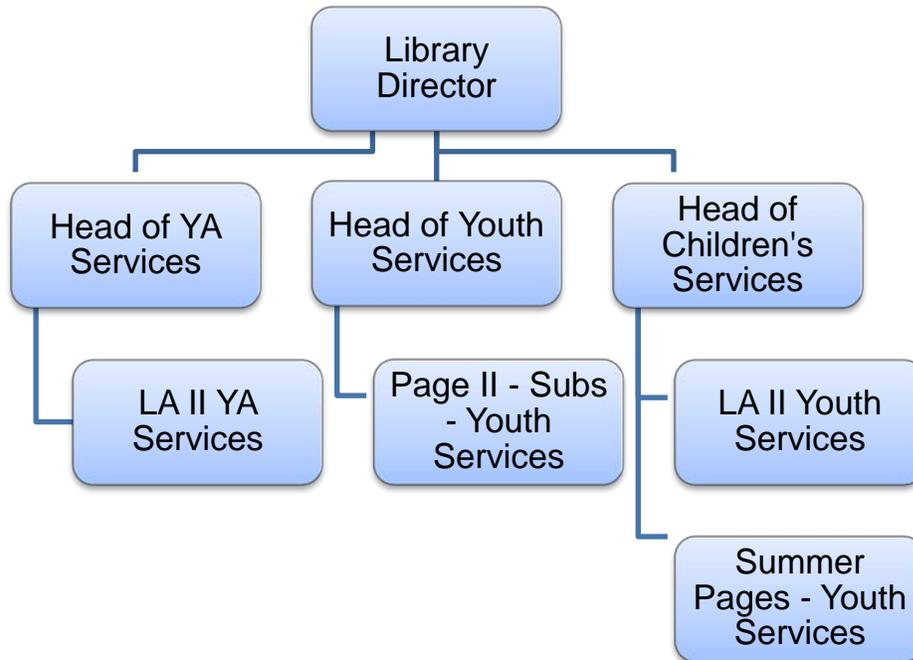


City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Library (Special Revenue Fund)

Authorized Position List	2010	2011	2012	2013	2014
Director	1	1	1	1	1
Head of Adult Services	1	1	1	1	1
Head of Technical Services	0	1	1	1	1
Head of Information Technology	1	1	1	1	1
Librarian	1	0	0	0	0
LA III – Acquisitions & Serials	1	1	1	1	1
LA II – Adult Services	2.15	2.15	2.15	2.15	2.15
Page II – Subs – Reference Desk	0	0	0.1	0.1	0.1
Page II – Technical Services	0.25	0.25	0.25	0.25	0.25
Page I – Technical Services	0.35	0.35	0.35	0.35	0.35

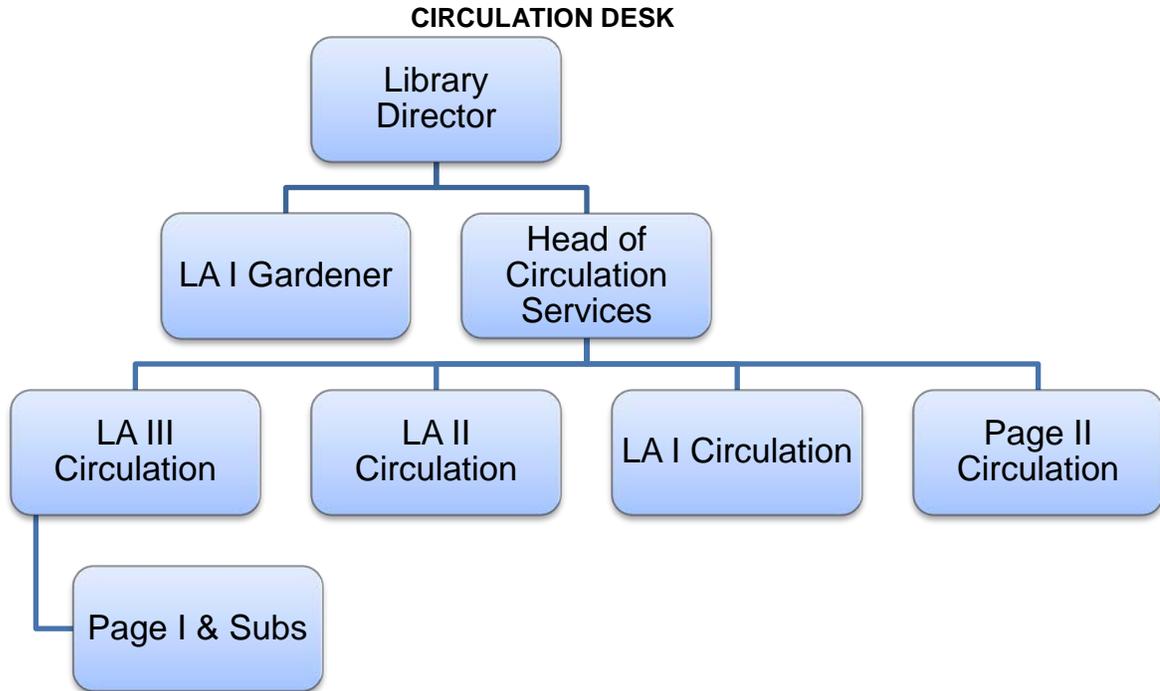
MAIN LEVEL HELP DESK



Authorized Position List	2010	2011	2012	2013	2014
Director	1	1	1	1	1
Head of Young Adult Services	1	1	1	1	1
Head of Youth Services	0	1	1	1	1
Head of Children's Services	1	1	1	1	1
Librarian – Youth Services	1	0	0	0	0
LA II – Youth Services	2.15	2.15	2.15	2.15	2.15
Page II – Subs & Page I Seasonal	0.03	0.03	0.13	0.13	0.13



Operating Budgets & Performance Plans: Library (Special Revenue Fund)



Authorized Position List	2010	2011	2012	2013	2014
Director	1	1	1	1	1
Head of Circulation Services	1	1	1	1	1
Library Assistant III	0	0	1	1	1
Library Assistant II	3	3	2	3	3
Library Assistant I	4	5	5	4	4
Page II	4	4	4	4	4
Page I	20	20	19	16	16
Page I & II - Subs	8	8	8	10	10

MAJOR RESPONSIBILITIES:

1. Collections & literacy tools – print (magazines, books, newspapers), audio (recorded books, music), film, ebooks, book-kits
2. Access to information – Internet, reference services, online databases (e.g., consumer reports, job skill testing & career preparation), readers’ advisory and instruction
3. Research tools – copiers, printers, scanners, fax, microfilm reader and energy meters
4. Opportunities for individual and group lifelong learning, idea sharing, cultural experiences and innovation – programs, events, community rooms and study areas.
5. Community building – welcoming & safe facility, partnerships and outreach to city, county and residents at large, social media and other forms of communication



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Library (Special Revenue Fund)

2014 GOALS:

1. Analyze the current library building structure and gather community input to create a planning document for future library facility/ies use expansion and/or branch
2. Rebuild print collection (replace classics and update non-fiction adult hardcovers)
3. Design regularly scheduled intergenerational programs, with a focus on innovative experiences & maker/creation events and increase public instruction opportunities
4. Add online tutoring for students
5. Create a community awareness plan to include partnering, collaborating and cross-promote with other Dane County libraries, other educational & cultural entities, Friends of the Library, volunteers and other City departments
6. Broaden staff continuing education & expand public instruction classes related to digital content access and its use

SIGNIFICANT ISSUES IN 2014:

1. Twentieth century library building with Twenty-first century library space needs – (more room needed for children and families, study space, small group gatherings, book sales, shelving for diverse formats, programming and maker events)
2. Book budget not keeping up with rising costs. Consumer Price Index (CPI) increased by 10.3% over the past 3 years, putting the library book budget 30K behind in 2013 (not to mention the ground we lost in 2011 & 2012)
3. More time needed for staff to train on emerging and mobile technologies and digital content use and to develop classes for public instruction.

MAJOR WORKLOAD STATISTICS:

	2011 Actual	2012 Actual	2013 12 Mo. Est.	2013 As of 6/30	2014 Projected
Reference Questions	30,160	34,060	34,080	NA	34,100
Annual Circulation	769,064	776,132	780,001	385,389	783,912
Registered Borrowers	19,180	20,752	21,000	NA	21,100
Interlibrary loans provided to	202,720	217,573	219,700	124,765	219,900
Interlibrary loans received from	213,141	217,953	219,042	112,843	219,150
Books owned	91,797	91,702	91,800	NA	91,900
Audiovisual owned	24,275	24,795	24,900	NA	25,000
Overdrive use: eBooks, audio, video	3,051	12,727	22,100	11,095	24,310
Online database use	7,145	9,400	4,691	10,600	12,000
Programs and events	565	598	602	341	602
Number of participants at events	19,240	19,642	17,842	8,261	18,000
Annual visitor count	368,396	377,218	380,100	180,994	385,100
Annual hours of operation	3,520	3,520	3,520	1,689	3,520
Public computers	50	51	51	51	51
Public Internet use sessions	140,477	113,789	100,410	49,191	90,000



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Library (Special Revenue Fund)

FINANCIAL INFORMATION:

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
Revenue							
County Aid	\$ 682,846	\$ 734,064	\$ 766,589	\$ 766,589	\$ 779,524	\$ 779,524	\$ 783,000
General Fund Support	1,000,740	1,043,814	1,018,315	1,018,315	1,007,346	1,007,346	1,085,022
Other Revenue	-	11,678	31,000	28,772	21,000	24,621	27,000
	\$ 1,683,586	\$ 1,789,556	\$ 1,815,904	\$ 1,813,676	\$ 1,807,870	\$ 1,811,491	\$ 1,895,022
Expenses							
Wages	\$ 835,231	\$ 899,180	\$ 968,756	\$ 956,719	\$ 973,765	\$ 520,939	\$ 993,769
Personnel Benefits	297,960	287,818	276,323	270,234	256,814	148,386	268,165
Operating Expenses	506,271	553,446	570,825	588,790	577,291	351,532	633,088
	\$ 1,639,462	\$ 1,740,444	\$ 1,815,904	\$ 1,815,743	\$ 1,807,870	\$ 1,020,857	\$ 1,895,022
NET LEVY SUPPORT	1,000,740	1,043,814	1,018,315	1,018,315	1,007,346	1,007,346	1,085,022
LEVY SUPPORT AS % OF EXPENS	61%	60%	56%	56%	56%	99%	57%
Base							577,291
Decision Items							56,100
							633,391



CONSERVATION & DEVELOPMENT





City of Middleton 2014 Budget

CONSERVATION & DEVELOPMENT – Decision Items

Department	Item	Amount	Justification
Planning	Training	2,000	Enable staff to attend more local, statewide and national training opportunities
Forestry	Street tree clearance and deadwood pruning for approx. 1,400 trees	42,000	<p>Over the past 10 years, city staff have pruned on average 570 trees per year. As of March 2013, there are 8,002 street trees. At this current rate, it would take 14 years to prune every street tree in the city once. This has resulted in trees with branches below ordinance dictated height, and deadwood which poses safety hazards. Public requests and complaints regarding pruning have increased again this year.</p> <p>Structural pruning of young trees also continues to fall behind. This problem will only get worse with ash tree replacement and the addition of new trees in Hidden Oaks, Misty Valley, and Bishops Bay. Structural pruning eliminates future issues and will reduce future pruning maintenance.</p> <p>To address this issue, I request an additional \$42,000 be added to the 2014 operating budget for street tree pruning. This will allow for approximately 1,400 trees to be pruned in the city. This rate of pruning will result in a 6 year pruning rotation, decreasing hazards and clearance problems significantly. City staff will be able to focus on pruning requests as they are submitted and on storm damage when required.</p>
Parks	Restoration of 4 LTE positions	24,800	Prior to 2009 parks had 10 LTE positions. At the same time, increased park area and facilities have been built. Remaining LTE's and staff had to prioritize work duties and low ranking activities have been neglected as a result. This has increased the number of complaints by residents.
Parks	Supplies and Materials	16,120	Supply funds have remained static while several new facilities and areas have been added (splash pad, dog park, shelters). Staff has identified and addressed areas to reduce waste and to recycle supplies and materials when possible. Regularly maintained and mowed areas have been reduced as well. Even with all of these actions, increased funding is required. The decrease in funds spent in 2012 is a result of supplies and materials being covered under capital projects and is not a reoccurring funding source.
Parks	Equipment Maintenance	5,365	The number of Public Lands Dept. vehicles and equipment has steadily increased while funds have remained static. Equipment has also been replaced less frequently, resulting in higher maintenance needs to keep everything running properly. All maintenance is conducted by city mechanics and repair rates are controlled by Public Works. This desired increase reflects what was spent in 2012.
Parks	Motor Fuel & Lube	3,208	Based on the average fuel use of the dept. gas prices were estimated at a price of \$3.90 per gallon. The requested increase is due to anticipated cost increases.
Parks	Utilities	1,234	Utility increase due to cost increases from utility suppliers. Anticipated increase is 5% over the budgeted 2013 amount.



City of Middleton 2014 Budget

CONSERVATION & DEVELOPMENT – Decision Items (cont.)

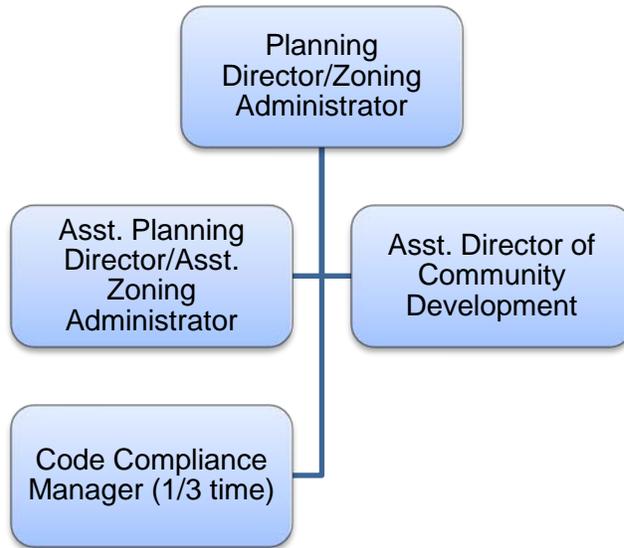
Department	Item	Amount	Justification
Parks	Other Operating Expenses	2,203	DOCC crew costs primarily come from this budget line. The 2012 drought decreased the need for weeding/mulching activities throughout the city. There was also fewer storm events requiring clean-up activities. 2013 has been just the opposite, an increase in storm events and above average rainfall has required more funding.
Parks	Janitorial Services	305	This is a contracted service and subject to bid results. 6 parks and buildings are cleaned from May through September, Thursday through Monday. City staff performs these duties Tuesdays and Wednesdays. Shelter reservations play a significant role in the need for regular cleaning and if this is not performed, there is good possibility that reservations would drop.
Parks	Water Services	5,085	An anticipated increase of 7% in water/sewer costs. Water use is directly tied to splash pad and shelter/restroom usage, which continues to increase in popularity.
Parks	Capital Outlay	211	Routine replacement of small engine equipment. Replacement is delayed until Parks Foreman and Head Mechanic deems it necessary. Trade in of old equipment is also attempted whenever possible.
Conservancy Lands	Restoration of 2 LTE positions	12,400	Prior to 2009 conservancy lands had 4 LTE positions. The budget cuts resulted in a backlog of incomplete conservancy lands work. Complaints have increased as well. Conservancy Lands Commission and Common Council approved management objectives and goals are not being met.
Conservancy Lands	Pond Restoration Expenses	5,159	Pond operations and costs have been consistently \$9,000/year. 2012 however was significantly different due to the summer long drought. Dry weather reduced the water levels which lowered management costs and restricted aquatic plantings that would occur on a "normal" year. 2013 has been just the opposite with wetter conditions and more storm events.
Conservancy Lands	Creek Maintenance	7,071	As with pond restoration services, creek maintenance costs were lower in 2012 from the drought. In addition, DNR/NPS capital projects covered other costs that would otherwise fall into the operating budget. This budget line is utilized for storm damage response, which has been higher in 2013. Funds need to be here to cover these events.
Conservancy Lands	Trail Maintenance Expenses	19,000	Drought conditions in 2012 also contributed to reduced costs for trail maintenance. Capital project funds were also utilized throughout the year. 2013 has been the exact opposite with many storms and trail repairs have been exceedingly high.
Conservancy Lands	Other Operating Expenses	13,400	Much of this account goes towards DOCC crew time. The 2012 drought conditions negated the need for the crew. Crew time was often covered by capital project funds on other projects. In 2013 the DOCC crew has been used more due to increased storm damage clean up in 2013.
Conservancy Lands	Invasive Species Control	60,000	Invasive Species Control. This has been funded by Capital for many years. At the request of the Finance Dept. it is proposed to transfer this to the Operating Budget. Annual management performed on multiple conservancy lands areas following approved management plans. Work is completed by city staff, DOCC, and contractors. Work includes brush removal, herbicide application, prescribed burning, public education, and monitoring. Work will be conducted at: Stricker, Tiedman, and Graber ponds; the Pheasant Branch Conservancy and creek corridor; Middleton Hills wetlands, oak savanna, outlot 10 and outlot 63/64; North Fork channel and pond; Orchid Heights Prairie, South Fork channel and pond; multiple kettle ponds and detention basins throughout the city.
		<u>219,561</u>	



Operating Budgets & Performance Plans: Planning

MISSION:

To ensure that the City of Middleton community thrives in a measured and balanced manner while protecting its natural resources and the needs of all current and future citizens.



AUTHORIZED POSITION LIST *	2010	2011	2012	2013	2014
Planning Director / Zoning Administrator	1	1	1	1	1
Assistant Planning Director / Assist. Zoning Administrator	1	1	1	1	1
Assistant Director of Community Development	0	1	1	1	1
Associate Planner	1	0	0	0	0

MAJOR RESPONSIBILITIES:

1. Staffing of Committees: Plan Commission; Community Development Authority; Zoning Board of Appeals; Airport Commission; Ped, Bike, Transit Committee, Sustainability Committee; Arts Committee; Landmarks Commission, Middleton/Westport Joint Zoning Committee; and Work Force Housing Committee;
2. Preparation of City Plans, including the Comprehensive Plan, BUILD, and Bicycle Pedestrian Plan
3. Administration of Ordinances, including: Zoning; Subdivision; Wetland; Floodplain; Outdoor Lighting; Sign; Off-Street Parking and Landscape Specifications; Public Arts.
4. Assistance with TID #3 and TID #5 Administration and Redevelopment District #3.
5. Assistance with economic and community development issues.
6. Research and reports on issues affecting the City such as: transportation; housing; environmental; floodplain; parking; and housing.



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Planning

2014 GOALS:

1. Continue Providing Support to the 11 Committees and Commissions that the Planning Dept. staffs.
2. Update the Comprehensive Plan and the Bicycle Pedestrian Plan.
3. Ordinance revisions including the Zoning Ordinance and Subdivision Ordinance.
4. Continue assistance with the administration of TID #3 and TID #5.
5. Continue to work with all appropriate stakeholders on implementation of recommendations in the downtown Parking Study.
6. Coordination of the downtown brick and streetscape project.

SIGNIFICANT ISSUES IN 2014:

1. Tax Incremental Financing Districts #3 and #5
2. Comprehensive Plan Update
3. Bishops Bay process for additional phases
4. Ordinance Revisions
5. Downtown Brick and Streetscape

MAJOR WORKLOAD STATISTICS:

WORKLOAD ACTIVITIES	2011 Actual	2012 Actual	2013 12 Mo. Est.	2013 As of 6/30	2014 Projected
Design Review	23	36	18	27	18
Ordinance Amendments	14	7	16	2	12
SIP's and Modifications	45	48	64	28	40
Misc. (TIF, plans, agreements, etc.)	51	76	76	53	76
Cond. Use Permits	9	4	16	3	4
Subdivisions and CSM's	9	4	34	5	8
Zoning Variances	16	8	11	2	12

FINANCIAL INFORMATION:

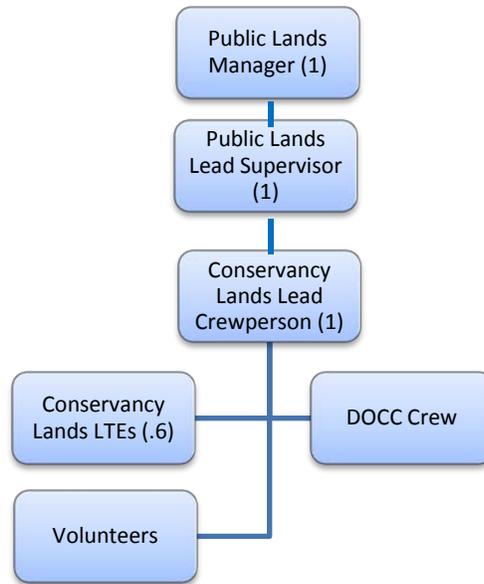
	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
Revenue							
Zoning Permit Fees	\$ -	\$ -	\$ 5,000	\$ 18,850	\$ 10,000	\$ 17,065	\$ 13,000
Plan Commission Charges	12,025	15,894	11,000	25,785	15,000	12,908	15,000
	\$ 12,025	\$ 15,894	\$ 16,000	\$ 44,635	\$ 25,000	\$ 29,973	\$ 28,000
Expenses							
Wages	\$ 189,427	\$ 209,521	\$ 229,905	\$ 229,745	\$ 225,074	\$ 116,458	\$ 230,712
Personnel Benefits	73,441	79,061	77,477	78,412	77,366	42,874	81,276
Operating Expenses	10,363	6,462	13,250	6,920	13,250	2,177	15,250
	\$ 273,231	\$ 295,044	\$ 320,632	\$ 315,077	\$ 315,690	\$ 161,509	\$ 327,238
NET LEVY SUPPORT	\$ 261,206	\$ 279,150	\$ 304,632	\$ 270,442	\$ 290,690	\$ 131,536	\$ 299,238
LEVY SUPPORT AS % OF EXPENS	96%	95%	95%	86%	92%	81%	91%
Base							19,709
Decision Items							2,000
							21,709



Operating Budgets & Performance Plans: Conservancy Lands

MISSION:

The City of Middleton seeks to preserve and protect the City’s open space, water, historical, and natural resources to both foster and restore native habitats with the addition benefit of enhancing the City’s quality of life.



AUTHORIZED POSITION LIST *	2010	2011	2012	2013	2014
Conservancy Lands Lead Crew	1	1	1	1	1
Conservancy Lands LTE's	2	2	2	2	4

MAJOR RESPONSIBILITIES:

1. Plan & implement programs designed to restore & develop Middleton’s Conservancy Lands Areas to provide native habitats as well as opportunities for outdoor education & passive outdoor recreation for all.
2. Protect, Restore & Enhance the water quality of all lakes, creeks, & kettle ponds within Middleton’s Conservancy Lands System by ecological restoration of shore land buffer zones, aquatic & emergent zones, stabilizing stream banks, wetlands & ponds.
3. Protect, Restore & enhance the native flora & fauna within Conservancy Lands Areas.
4. Protect Restore & Enhance wildlife habitat & corridors that connect fragmented habitat parcels.
5. Control exotic & invasive species.
6. Develop policies & standards related to trails, kiosks, shelters, benches, & diverse uses of conservancy lands areas, including such use as trails, water trails & canoe access, wetland detention & sediment basins, wildlife & fisheries enhancements.
7. Consult with similar agencies from neighboring cities, towns, and counties to develop a regional response to issues concerning land conservation & management.



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Conservancy Lands

2014 GOALS:

1. Protect Restore & Enhance native landscapes and designated conservancy lands to maintain or improve the natural habitat, scenic beauty, outdoor recreation & outdoor environmental education.
2. Expand partnerships for maintenance of conservancy lands and hands on restoration and learning opportunities for the residents of Middleton.
3. Protect, Restore & Enhance native landscapes in the City of Middleton through land acquisition, ecological restoration, routine maintenance efforts, & provide volunteers or residents with hands-on ecological restoration learning opportunities.
4. Protect, Restore & enhance the natural vegetative communities within the City of Middleton, including but not limited to upland prairies, lowland forests, wetland/sedge meadow, shore land, open marsh & ponds, oak woods & oak savanna areas.
5. Improve water quality & fisheries areas within conservancy lands areas.
6. Increase connections between Middleton's conservancy lands areas and other adjacent or regional conservation areas including trails, corridors/linkages with other government agencies and regional land management plans.
7. Provide adequate management & staffing to oversee the management and or maintenance of all conservancy lands areas.

SIGNIFICANT ISSUES IN 2014:

1. Additional trails developed for public use with increased staffing & maintenance responsibilities for all new areas.
2. Deferred ecological maintenance for conservancy lands areas with approved management plans on file and/or in progress, will result in higher capital & operational costs over the long term to complete the desired results, reduced bio diversity of species, increased invasive species, increased public complaints, and less cooperation or lost partnership opportunities w/ Friends Groups, neighborhood associations or residents ready to help with these managed areas.
3. Negative impact on the aesthetic, recreational & scenic beauty of the Conservancy Lands Areas due to the reduction of LTE staff & Operational Budget Cuts.
4. Emergence of new invasive species & lack of funding for proper control measures or staffing to best maintain these sensitive areas. (I.e. Southern Cattail, Purple Loosestrife, Phragmites, Water Lettuce & Hyacinth, RCG).
5. Ever changing weather conditions or more frequent storm events that deter ecological restoration efforts and add storm damage cleanup costs to a small budget set for routine maintenance costs.
6. Plan, Design, Build additional trails and regional trail linkages for the Good Neighbor Trail.

MAJOR WORKLOAD STATISTICS:

INDICATOR	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Projected
CLC Acreage	800	823	823	823	878
Miles of maintained trails	17	21	21	22.5	24
CLC areas maintained	20	25	25	27	28
Grants	0	\$500,000	\$500,000	\$674,400	\$250,000
Donations	\$10,000	\$10,000	\$11,800	\$28,750	\$20,000



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Conservancy Lands

FINANCIAL INFORMATION:

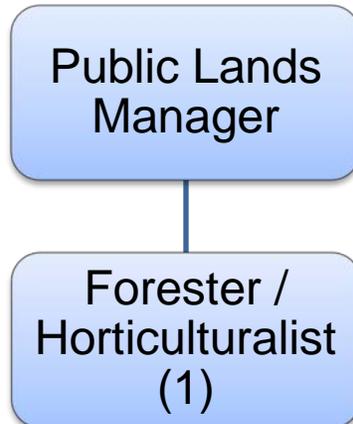
	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
Revenue							
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses							
Wages	\$ -	\$ 7,824	\$ 12,400	\$ 13,830	\$ 12,400	\$ 12,029	\$ 24,800
Personnel Benefits	-	688	950	1,058	950	971	1,898
Operating Expenses	66,508	51,792	61,900	24,608	61,900	72,011	121,900
	\$ 66,508	\$ 60,304	\$ 75,250	\$ 39,496	\$ 75,250	\$ 85,011	\$ 148,598
NET LEVY SUPPORT	\$ 66,508	\$ 60,304	\$ 75,250	\$ 39,496	\$ 75,250	\$ 85,011	\$ 148,598
LEVY SUPPORT AS % OF EXPENSES	100%	100%	100%	100%	100%	100%	100%
Base							39,496
Decision Items							117,030
							156,526



Operating Budgets & Performance Plans: Forestry

MISSION:

To maintain the long term health and stability of the Middleton street & park tree population and to provide a source of information for residents regarding tree issues.



AUTHORIZED POSITION LIST *	2010	2011	2012	2013	2014
Forester/Horticulturalist	1	1	1	1	1

MAJOR RESPONSIBILITIES:

1. Maintain public safety along all city streets and parklands regarding publicly owned trees.
2. Monitor and maintain, to the best of my abilities, the health of all publicly owned trees.
3. Review subdivision plans to protect existing trees and to approve new plantings.
4. Public education regarding tree pests, diseases, and new urban forestry programs.
5. Staff reports to PRFC and City Council for capital and operation budgets and issues for all public lands.

2014 GOALS:

1. Continuation of City EAB ash removal and replacement program.
2. Shift operating budget emphasis to pruning/maintenance from planting/expanding.
3. Highlight urban wood reuse.
4. Continued public education regarding all pertinent urban forestry concerns/needs.

SIGNIFICANT ISSUES IN 2014:

1. Continuation of City EAB ash reduction plan in light of fiscal constraints while EAB continues to advance towards Middleton.
2. Begin to address the backlog of pruning needs of street trees.
3. Reduction of planting due to pruning needs throughout city.



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Forestry

TOTAL ANNUAL BENEFITS, NET BENEFITS, AND COSTS FOR PUBLIC STREET TREES

<u>Benefits</u>	<u>Total (\$)</u>	<u>\$/tree</u>	<u>\$/capita</u>
CO2	\$ 338,095	\$ 41.69	\$ 18.89
Energy	31,762	3.92	1.77
Air Quality	38,195	4.71	2.13
Stormwater	228,713	28.20	12.78
Aesthetic/Other	470,393	58.01	26.28
	\$ 1,107,158	\$ 136.53	\$ 61.85

<u>Costs</u>	<u>Total (\$)</u>	<u>\$/tree</u>	<u>\$/capita</u>
Planting	\$ 15,000	\$ 1.85	\$ 0.84
Contract Pruning	7,500	0.92	0.42
Irrigation	6,000	0.74	0.34
Removal	15,000	1.85	0.84
Administration	69,940	8.62	3.91
Litter Clean-up	5,000	0.62	0.28
	\$ 118,440	\$ 14.60	\$ 6.63

Net Benefits	<u>\$ 988,718</u>	<u>\$ 121.93</u>	<u>\$ 55.22</u>
Benefit - Cost Ratio	\$ 9.35		

FINANCIAL INFORMATION:

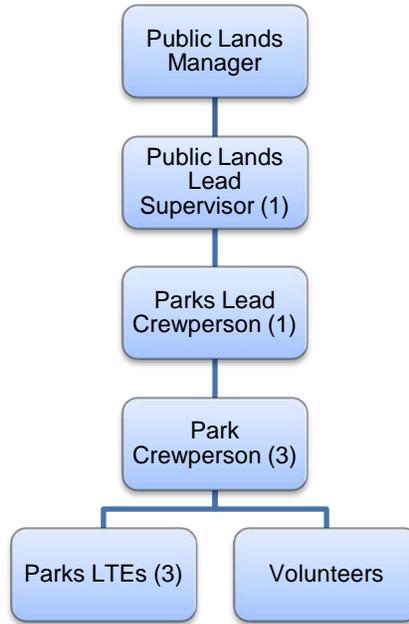
	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
Revenue							
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses							
Wages	\$ 32,000	\$ 55,476	\$ 60,895	\$ 60,292	\$ 61,504	\$ 32,790	\$ 62,734
Personnel Benefits	10,076	15,716	14,601	15,039	23,063	12,811	24,308
Operating Expenses	183	36,312	58,500	49,182	48,500	14,610	90,500
	\$ 42,259	\$ 107,504	\$ 133,996	\$ 124,513	\$ 133,067	\$ 60,211	\$ 177,542
NET LEVY SUPPORT	\$ 42,259	\$ 107,504	\$ 133,996	\$ 124,513	\$ 133,067	\$ 60,211	\$ 177,542
LEVY SUPPORT AS % OF EXPENSES	100%	100%	100%	100%	100%	100%	100%
Operating Base Calculation							
Base							48,500
Decision Item							<u>42,000</u>
							90,500



Operating Budgets & Performance Plans: Parks

MISSION:

The City of Middleton seeks to provide a park and recreation system that will meet the needs of our current residents and future generations and provide a park and recreation program that is designed to enhance the City's quality of life.



AUTHORIZED POSITION LIST *	2010	2011	2012	2013	2014
Public Lands Manager	1	1	1	1	1
Public Lands Lead Supervisor	1	1	1	1	1
Parks Lead Crewperson	1	1	1	1	1
Parks Crewpersons	3	3	3	3	3
Parks LTEs	1.75	1.75	1.75	1.75	3

MAJOR RESPONSIBILITIES:

1. Maintain an adequate amount of active & passive outdoor recreational lands & facilities to meet current & future demands.
2. Ensure that parks, recreation lands, facilities & programs are designed to meet the special needs of all residents, especially the elderly and disabled.
3. Coordinate subdivision review with all departments responsible for providing or maintaining adequate park lands & facilities and ensure that only land that is suitable for outdoor recreation is dedicated as parkland.
4. Coordinate development efforts, routine use & maintenance of recreational lands & facilities with the City of Middleton/Cross Plains School District, and other appropriate public outdoor recreation associations.
5. Public Lands, Recreation & Forestry Staff report to PRFC, Finance Committee, and the Common Council for approval of Capital & Operational Budgets.



Operating Budgets & Performance Plans: Parks

2014 GOALS:

1. Provide adequate funding for proper maintenance, operations, staffing and land acquisition of all park & open space lands. Recognize the importance of an adequate park budget, which can financially address existing park hazards and allow for future park land acquisition or future park facility development.
2. Utilize available resources to further enhance the quality of the City Park & Open Space System.
3. Provide residents with safe, reliable & enjoyable outdoor recreation equipment & experiences throughout the City Park system.
4. Provide a wide range of park & open space facilities to address the needs of existing & future demographics of Middleton residents and to meet the standards set forth by the National Park & Recreation Association (NRPA) & Wisconsin Parks & Recreation Association (WPRA).

SIGNIFICANT ISSUES IN 2014:

1. Decreased PRFC Capital & Operating Budgets have created user conflicts/complaints from residents with expectations for a continued high quality customer service and highly maintained park & open space areas, play equipment, park paths, and parking lots.
2. Equipment maintenance costs billed from the Public Works Department continue to rise annually for vehicles & equipment.
3. Staffing levels have decreased. Areas to maintain as parks facilities or open space continue to rise.
4. Loss of Parks LTE Staffing has impacted the quality of maintenance at designated sports & athletic field areas citywide and the level of services offered to joint use agreement groups for these areas. FTE staff continue to operate without the needed LTE staff for maintenance assistance & are expected to carry out same workload with high quality park & open space standards.
5. Unstable weather conditions and storm damage in park areas, add hidden costs to already depleted resources.
6. 2012 ADA Report states that 1200 + deficits will need to be corrected w/in next five years by law and budgets will need to be supplanted for same.
7. PRFC Open Space Plan needs to be revised and completed in 2013-2018, for the next five year period for identifying staffing and budget issues.



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Parks

MAJOR WORKLOAD STATISTICS:

INDICATOR	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Projected
Community Parks				6	
Neighborhood Parks				10	
Mini Parks				8	
Special Use Areas				3	
CLC Acreage				823	
Trail Miles				25	
Parking Lots				7	
Energi Exercise Trail Course				1	
Off Leash Dog Parks				3	

Included in these areas: 1 indoor shelter, 12 outdoor shelters, 10 Tennis Courts, 10 Basketball Courts, 8 Volleyball Courts, and 16 Ball Diamonds. FTE & LTE staff mow & maintain weekly 120 acres of turf areas from May 1-Sept 1, groom 140 ball diamonds per month, maintain 52 medians & 32 cul du sacs, groom 6.5 miles of ski trails & town ski trails, and snow plow over 25 miles of trails and 7 parking lots.

FINANCIAL INFORMATION:

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
Revenue							
Other Fees	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -
State & Federal Aid	1,250	-	-	-	-	-	-
Park Reservations	19,372	18,656	53,000	23,893	20,000	17,996	20,000
	\$ 20,622	\$ 18,656	\$ 61,000	\$ 23,893	\$ 20,000	\$ 17,996	\$ 20,000
Expenses							
Wages	\$ 431,229	\$ 420,501	\$ 442,119	\$ 451,922	\$ 469,326	\$ 229,188	\$ 502,521
Personnel Benefits	158,690	167,278	179,821	174,114	159,512	81,253	164,785
Operating Expenses	204,652	142,457	180,275	168,936	190,895	81,041	200,730
	\$ 794,571	\$ 730,236	\$ 802,215	\$ 794,972	\$ 819,733	\$ 391,482	\$ 868,036
NET LEVY SUPPORT	\$ 773,949	\$ 711,580	\$ 741,215	\$ 771,079	\$ 799,733	\$ 373,486	\$ 848,036
LEVY SUPPORT AS % OF EXPENSES	97%	97%	92%	97%	98%	95%	98%
Operating Base Calculation							
Base							203,622
Decision Items							58,531
							262,153



OTHER BUDGETS



City of Middleton 2014 Budget

Operating Budgets & Performance Plans: Other Budgets

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
Contingencies							
Vehicle Damages	\$ -	\$ -	\$ -	\$ -	\$ 24,000	\$ (734)	\$ 24,000
City Liability	-	-	-	-	50,000	5,217	50,000
General	-	3,409	64,971	-	265,140	-	215,000
	<u>\$ -</u>	<u>\$ 3,409</u>	<u>\$ 64,971</u>	<u>\$ -</u>	<u>\$ 339,140</u>	<u>\$ 4,483</u>	<u>\$ 289,000</u>
Other Services							
Legal Counsel	\$ 211,659	\$ 225,698	\$ 209,500	\$ 243,554	\$ 203,400	\$ 138,357	\$ 215,000
Commissions/Committees	6,970	14,119	20,238	12,823	20,238	6,030	25,498
General Personnel Benefits	30,135	26,586	36,000	16,038	48,000	22,811	60,700
Property, Liability & Worker Comp							
Insurance	400,405	401,229	369,183	369,183	394,000	289,021	404,000
Non-Departmental	133,782	(166,189)	27,000	57,502	31,500	7,898	15,000
Miscellaneous Expenses	95,335	145,304	90,817	78,605	58,500	65,798	72,500
	<u>\$ 878,286</u>	<u>\$ 646,747</u>	<u>\$ 752,738</u>	<u>\$ 777,705</u>	<u>\$ 755,638</u>	<u>\$ 529,915</u>	<u>\$ 792,698</u>
NET LEVY SUPPORT	<u>\$ 878,286</u>	<u>\$ 650,156</u>	<u>\$ 817,709</u>	<u>\$ 777,705</u>	<u>\$ 1,094,778</u>	<u>\$ 534,398</u>	<u>\$ 1,081,698</u>
LEVY SUPPORT AS % OF EXPENSES	100%	100%	100%	100%	100%	100%	100%



SPECIAL REVENUE FUND BUDGETS





City of Middleton 2014 Budget

SPECIAL REVENUE FUNDS – Decision Items

<u>Department</u>	<u>Item</u>	<u>Amount</u>	<u>Justification</u>
Tourism	Gold Wing welcome July 2014 @ Greenway Station	28,000	Selected by the client & GMCVB to host this (2014) event back in 2008
Tourism	1 year trial of Middleton Trolley	50,500	To gage visitors interest/use prior to any more lengthy commitment to the service
Tourism	Destination Partnership Opportunities	25,000	To use for in the year/for the year partnership opportunities.
		<u>\$ 103,500</u>	



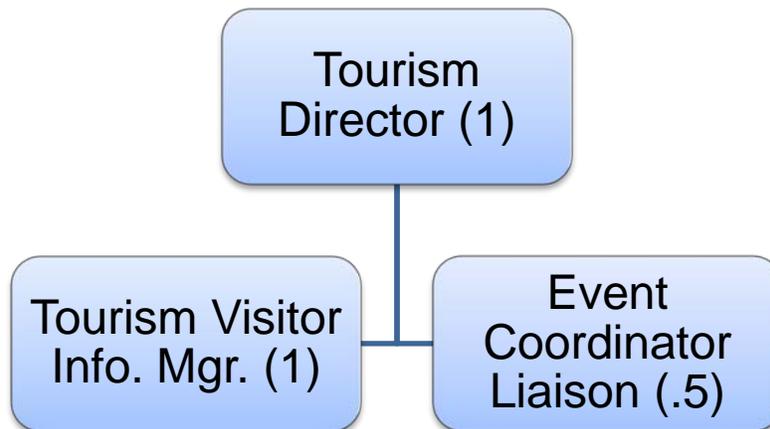
Special Revenue Fund Budgets & Performance Plans: Tourism

MISSION:

Middleton Tourism Commission’s Mission Statement is to provide the best information possible to ensure a pleasurable experience for Middleton’s visitors.

In order to accomplish our mission we are committed to the following core objectives:

- To develop the convention & visitors industry as a substantial element of the City of Middleton's economy.
- To market the City of Middleton in a way that maximizes the visitor's experience while respecting the quality of life and environment of those who live and work here.
- To compete successfully with destinations throughout the region in attracting first time & repeat visitors.
- To be a regional destination source that stresses partnership, productivity and return on investments.
- To share expertise on industry issues, trends and product development.
- To market to convention & event planners, tour & group operators, as well as individuals.
- To offer exceptional customer service.



AUTHORIZED POSITION LIST *	2010	2011	2012	2013	2014
Tourism Director	1	1	1	1	1
Tourism Assistant	1	1	1	1	0
Tourism Visitor Information Manager	0	0	0	0	1
Event Coordinator Liaison	0	0	0	.5	.5



Special Revenue Fund Budgets & Performance Plans: Tourism

MAJOR RESPONSIBILITIES:

WI Act 135 establishes a definition of "Tourism Promotion & Development" to clarify how the amount of Room Tax revenue designated for this purpose by state law can be used. The definition:

- Provides a natural connection between overnight stays, which is what is taxed and is the source of the revenue, and the expenditure of the revenue to ensure room tax revenue is sustainable and can grow;
- Ensures that if multiple lodging properties are collecting and submitting room tax revenue, the promotion and development projects do not just benefit one property;
- Provides examples of marketing projects that promote tourism to help guide decision-makers without experience in the tourism industry;
- Provides a broad range of opportunities for local decision-makers to select what investments in Tourism Promotion and Development will work best in their community and budget (i.e.; print or electronic promotional brochures, advertising, a tourist information center, efforts to recruit conventions, etc).

Special Revenue Budgets & Performance Plans: Tourism

Specific to Middleton:

1. Liaise with Middleton hotels and conference planners to ensure, to the best of our abilities, the client's maximum satisfaction and the City's and properties maximum ROI
2. Oversee the design and execution of all marketing and advertising pieces/programs/media representing the community's many visitor related attributes - the City's hotel, retail, restaurant properties, recreational facilities & attractions as a whole and including general awareness major City wide events and awards.
3. Focus marketing efforts on the capture of Middleton's more likely markets using the City's best visitor related assets such as retail & restaurants, trails, events and attractions to do so. i.e. we now maintain & advertise 4 web pages [as well as associated collateral material and advertising] to appeal and appropriately direct interest of specific niches - visitmiddleton.com, tourmiddleton.com and meetinmiddleton.com
4. Liaise with the GMCVB (Greater Madison Convention & Visitors Bureau <http://www.visitmadison.com>) and MASC (Madison Area Sports Commission <http://www.madisonsports.org/>), WI Department of Tourism, WACVB (WI Assoc. of Conventions & Visitors Bureaus <http://www.escapetowisconsin.com>) and Circle Wisconsin www.circlewisconsin.com/ to ensure maximum exposure/recognition/ROI via these partner agencies/entities.
5. Participate as an active member of the City's economic development staff interjecting non-resident/visitor/potential resident points of interest.
6. Fulfillment. Responding to information requests generated from advertising, web sites and referrals.
7. Integrate & coordinate the City's various departments, as necessary, to insure a positive take-away from planning an event in Middleton via a pilot program with an Event Coordinator Liaison.
8. To adhere to our Legislative room tax obligations – 66.0615(1m)(d)2 as well as the City of Middleton's Ordinances' - 2.26 TOURISM COMMISSION



City of Middleton 2014 Budget

Special Revenue Fund Budgets & Performance Plans: Tourism

2014 GOALS:

1. Continued – cultivate the collaboration of our hotel properties & association partnerships to market & sell to groups as a cohesive partnership.
2. Continued – collaboration with our hotel entities to grow the three niches; transient visitors, motorcoach/ groups and small/medium market meetings/conferences. Specifically in the group tour market – as the 2012 goal has already been met & exceeded as has the goal for 2013 we must now maintain our current industry recognition and continue to explore and cultivate new group markets. (Assisted by our self-funded grant programs)
3. Continued – provide [potential] visitors with coordinated, attractive, comprehensive print, web and social media products that provide incentive to visit as well as patronize.
4. Continued – fortify brand recognition of Middleton's logo/name and — “known for” elements, as well as fresh visual definition separate from Madison while embracing the entire geographic area.
5. Continued – Hone the new Event Coordinator Liaison to best reflect the City's needs & requirements while presenting a warm, comprehensive touch stone for events planners.
6. Create a new position in the Tourism Office to address the dramatic increase in the demands & pace of the groups and their requests in the past 4 years. The Tourism Visitor Information Manager. This position would be responsible for the support and implementation of programs required for servicing the information needs of groups planning to and meeting/staying in Middleton. The position would also manage the day to day visitmiddleton website & App content - up to date listings, calendars etc. - and manages the administration of the content for the travelwisconsin.com/EXTRANET website as well as other sundry relative duties. To accomplish this goal - promotion of current Tourism Assistant who has consistently proven her comprehensive understanding of the Commission's products and developed then demonstrated her abilities to respond effectively to more specific conference/event/group related inquiries.

SIGNIFICANT ISSUES IN 2014:

1. Constant changes & trends in mobile technology / social media / Internet / SEO (search engine optimization) inclusiveness.
2. Potentially – weather/gas & fuel prices
3. Political climates

FINANCIAL INFORMATION:

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
Revenue							
Room Tax	\$ 876,791	\$ 1,012,432	\$ 825,000	\$ 1,080,740	\$ 900,000	\$ 528,042	\$ 950,000
Other	560	-	-	-	-	-	-
	\$ 877,351	\$ 1,012,432	\$ 825,000	\$ 1,080,740	\$ 900,000	\$ 528,042	\$ 950,000
Expenses							
Wages	\$ 69,742	\$ 83,603	\$ 98,435	\$ 101,946	\$ 122,863	\$ 58,118	\$ 125,523
Personnel Benefits	44,897	45,930	42,902	44,038	56,226	25,025	48,191
Operating Expenses	589,024	568,338	668,850	629,938	1,089,400	315,591	911,100
	\$ 703,663	\$ 697,871	\$ 810,187	\$ 775,922	\$ 1,268,489	\$ 398,734	\$ 1,084,814
Revenue less Expenses	\$ 173,688	\$ 314,561	\$ 14,813	\$ 304,818	\$ (368,489)	\$ 129,308	\$ (134,814)
UNRESTRICTED CASH AVAILABLE	\$ 264,939	\$ 556,570	\$ -	\$ 1,008,467	\$ -	\$ 1,204,665	\$ -



City of Middleton 2014 Budget

Special Revenue Fund Budgets & Performance Plans: Airport

FINANCIAL INFORMATION:

To be provided at a later date



ENTERPRISE BUDGETS

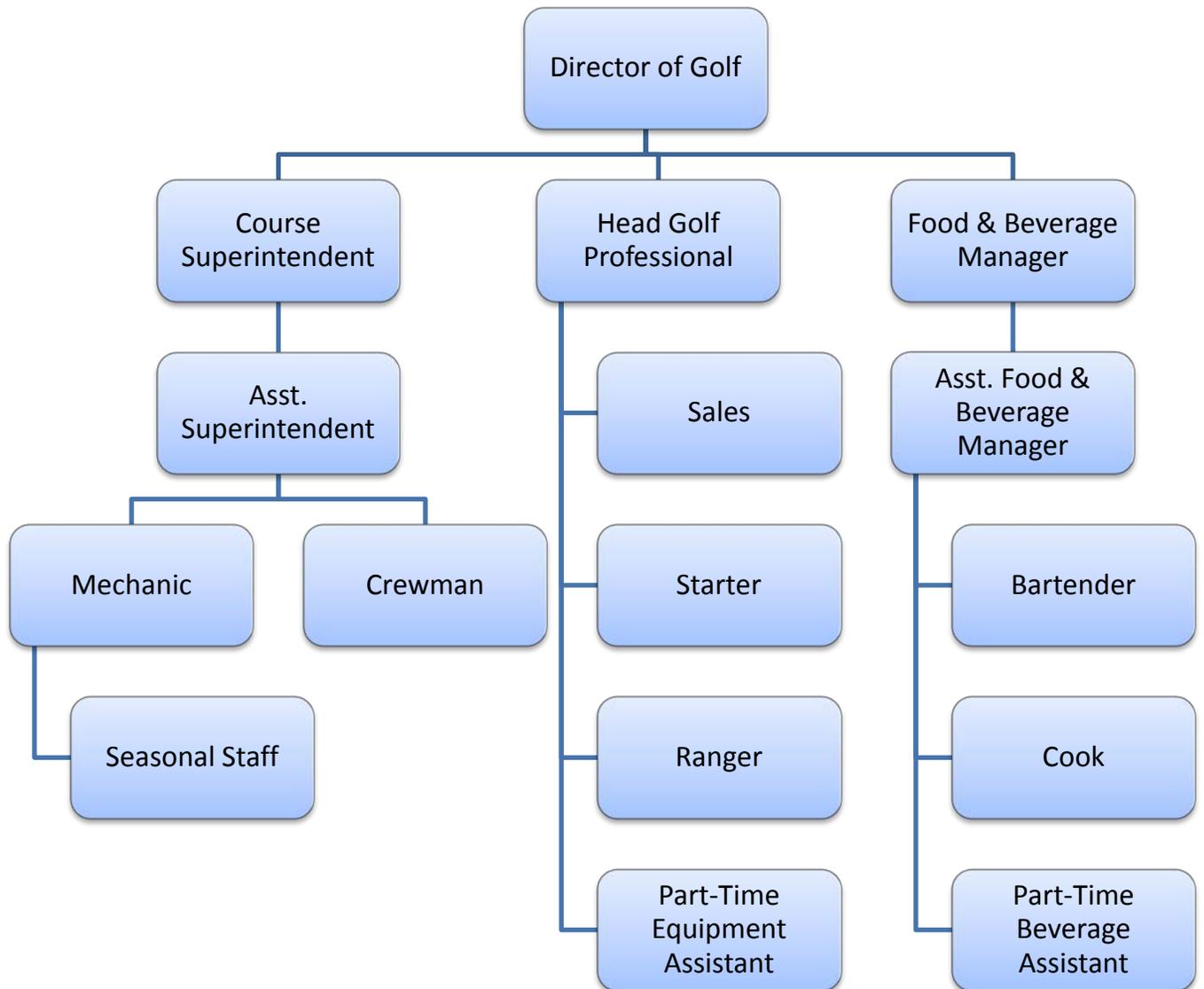


City of Middleton 2014 Budget

Enterprise Budgets & Performance Plans: Pleasant View Golf Course

MISSION:

Ensure that all golfers and guests enjoy their experience, and feel welcome at Pleasant View Golf Course. To provide a well maintained, manicured golf course that meets and exceeds player expectations.





City of Middleton 2014 Budget

Enterprise Budgets & Performance Plans: Pleasant View Golf Course

AUTHORIZED POSITION LIST *	2010	2011	2012	2013	2014
Director of Golf	1	1	1	1	1
Head Golf Professional	0	0	1	1	1
Sales	12	12	12	12	12
Starter	6	6	6	6	6
Ranger	2	2	2	2	2
Part-Time Equipment Assistant	2	2	2	2	2
Food & Beverage Manager	1	1	1	1	1
Assistant Food & Beverage Manager	1	1	1	1	1
Bartender	8	8	8	8	8
Cook	3	3	3	3	3
Part-Time Beverage Assistant	7	7	7	7	7
Course Superintendent	1	1	1	1	1
Assistant Superintendent	1	1	1	1	1
Mechanic	1	1	1	1	1
Crewman	1	1	1	1	1
Seasonal (Full Season)	2	2	2	2	2
Seasonal (12-23 Weeks)	3	3	3	3	3

MAJOR RESPONSIBILITIES:

1. Sales: Daily transaction with customers playing golf.
2. Starters: Ensuring golfers start at their scheduled tee times.
3. Rangers: Policing the pace of play.
4. Cleaning and parking the golf carts, picking the golf range.
5. Serve drinks and food.
6. Provide a friendly environment.
7. Service restroom area.
8. Clean establishment at day's end.
9. Daily preparation of course i.e. mowing greens, tees, fairways, rough, raking traps etc.
10. Weekly projects such as trap edging, tree planting, pesticide applications, weed eating, top dressing, etc.
11. Irrigation – watering as conditions warrant.
12. Long term planning – course modifications, possible housing or street modifications could affect current course layout.
13. Budgeting

2014 GOALS:

1. Increase the number of golf rounds played
2. Increase overall revenue.
3. Continue first class customer service.
4. Increase overall food and beverage sales.
5. Continue to provide great customer service.
6. Generate more revenue than previous year.
7. Speeding up greens to meet demands of top local golfers.
8. Line sand traps and improve trap playability.



City of Middleton 2014 Budget

Enterprise Budgets & Performance Plans: Pleasant View Golf Course

SIGNIFICANT ISSUES IN 2014:

1. Weather
2. Economy
3. Competition (prices compared to other golf courses)
4. Speed up greens through increased rolling, top dressing, etc.
5. Reseeding areas of turf loss and invasion of weeds and crabgrass.

MAJOR WORKLOAD STATISTICS:

	2011 Actual	2012 Actual	2013 12 Mo. Est.	2013 As of 6/30	2014 Projected
Acres Maintained	312	312	312	312	312
Holes on Course	36	36	36	36	36
Acres of Greens	7.5	7.5	7.5	7.5	7.5
Acres of Tees	11.5	11.5	11.5	11.5	11.5
Acres of Fairways	65	65	65	65	65



City of Middleton 2014 Budget

Enterprise Budgets & Performance Plans: Pleasant View Golf Course

FINANCIAL INFORMATION:

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
Revenue							
Golf Course Fees	\$ 1,432,817	\$ 1,404,770	\$ 1,496,000	\$ 1,501,380	\$ 1,496,000	\$ 849,339	\$ 1,488,000
Food & Beverage Sales	366,087	331,562	367,000	376,976	367,000	271,022	396,000
Miscellaneous Sales	2,076	37,077	10,400	33,425	400	3,761	3,000
	<u>\$ 1,800,980</u>	<u>\$ 1,773,409</u>	<u>\$ 1,873,400</u>	<u>\$ 1,911,781</u>	<u>\$ 1,863,400</u>	<u>\$ 1,124,122</u>	<u>\$ 1,887,000</u>
Expenses							
Food & Beverage							
Cost of Goods	\$ 116,568	\$ 112,308	\$ 121,500	\$ 128,421	\$ 121,500	\$ 83,062	\$ 141,000
Wages	86,336	78,044	95,600	96,178	110,092	55,112	117,773
Personnel Benefits	13,688	15,297	20,013	16,580	26,389	13,398	27,775
Operating Expenses	6,945	9,088	13,000	11,153	13,000	4,171	13,000
	<u>\$ 223,537</u>	<u>\$ 214,737</u>	<u>\$ 250,113</u>	<u>\$ 252,332</u>	<u>\$ 270,981</u>	<u>\$ 155,743</u>	<u>\$ 299,548</u>
Pro Shop & Clubhouse							
Wages	178,442	169,365	183,774	190,862	217,233	110,699	223,294
Personnel Benefits	13,003	46,043	29,265	94,271	36,682	17,872	37,735
Operating Expenses	135,047	143,588	146,500	150,999	149,625	53,071	168,040
	<u>\$ 326,492</u>	<u>\$ 358,996</u>	<u>\$ 359,539</u>	<u>\$ 436,132</u>	<u>\$ 403,540</u>	<u>\$ 181,642</u>	<u>\$ 429,069</u>
Grounds							
Wages	\$ 317,973	\$ 312,652	\$ 292,318	\$ 335,533	\$ 348,827	\$ 168,593	\$ 356,753
Personnel Benefits	103,816	98,011	85,646	93,621	93,305	51,385	86,899
Operating Expenses	182,761	190,713	247,308	200,753	280,008	145,331	368,508
	<u>\$ 604,550</u>	<u>\$ 601,376</u>	<u>\$ 625,272</u>	<u>\$ 629,907</u>	<u>\$ 722,140</u>	<u>\$ 365,309</u>	<u>\$ 812,160</u>
Administration							
Operating Expenses	\$ 169,556	\$ 135,162	\$ 32,300	\$ 225,785	\$ 29,800	\$ 82,515	\$ 164,825
	<u>\$ 169,556</u>	<u>\$ 135,162</u>	<u>\$ 32,300</u>	<u>\$ 225,785</u>	<u>\$ 29,800</u>	<u>\$ 82,515</u>	<u>\$ 164,825</u>
Operating Expenses	<u>\$ 1,324,135</u>	<u>\$ 1,310,271</u>	<u>\$ 1,267,224</u>	<u>\$ 1,544,156</u>	<u>\$ 1,426,461</u>	<u>\$ 785,209</u>	<u>\$ 1,705,602</u>
OPERATING PROFIT/(LOSS)	<u>\$ 476,845</u>	<u>\$ 463,138</u>	<u>\$ 606,176</u>	<u>\$ 367,625</u>	<u>\$ 436,939</u>	<u>\$ 338,913</u>	<u>\$ 181,398</u>
DEBT EXPENSES							
Principal	\$ 520,000	\$ 560,000	\$ 610,000	\$ 610,000	\$ 595,000	\$ 595,000	\$ 735,000
Interest	317,240	292,340	274,034	181,437	177,300	91,625	164,000
	<u>\$ 837,240</u>	<u>\$ 852,340</u>	<u>\$ 884,034</u>	<u>\$ 791,437</u>	<u>\$ 772,300</u>	<u>\$ 686,625</u>	<u>\$ 899,000</u>
Revenue less Operating & Debt Expenses	<u>\$ (360,395)</u>	<u>\$ (389,202)</u>	<u>\$ (277,858)</u>	<u>\$ (423,812)</u>	<u>\$ (335,361)</u>	<u>\$ (347,712)</u>	<u>\$ (717,602)</u>
Other Financial Activity							
Depreciation	\$ 136,702	\$ 114,083	\$ -	\$ 118,422	\$ 115,000	\$ -	\$ 120,000
	<u>\$ 136,702</u>	<u>\$ 114,083</u>	<u>\$ -</u>	<u>\$ 118,422</u>	<u>\$ 115,000</u>	<u>\$ -</u>	<u>\$ 120,000</u>

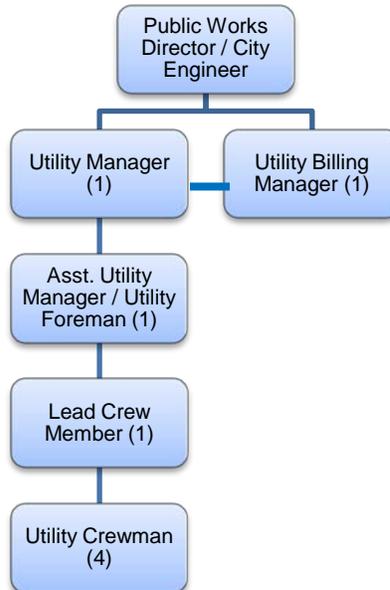


City of Middleton 2014 Budget

Enterprise Budgets & Performance Plans: Water & Sewer Utilities

MISSION:

Provide Quality Water and Wastewater service to the residents of the City.



AUTHORIZED POSITION LIST *	2010	2011	2012	2013	2014
Utility Manager	1	1	1	1	1
Utility Billing Manager	0	0	1	1	1
Asst. Utility Manager / Utility Foreman	1	1	1	1	1
Lead Crew Member	1	1	1	1	1
Utility Crewman	4	4	4	4	4
Utility Clerk	1	1	0	0	0

MAJOR RESPONSIBILITIES:

1. Provide Operation and Maintenance of Pumping Stations
2. Provide Operation and Maintenance of Transmission and Distribution System
3. Provide Maintenance and Reading of Meters
4. Provide Operation and Maintenance of Sewer collection and pumping facilities
5. Provide emergency response as needed

2014 GOALS:

1. Perform a full Rate Case Study for 2014 (Last done 2008)
2. Research upgrading SCADA system to be installed with new Public Works Garage
3. Install water mixing system in Tower #2 for improved water quality



City of Middleton 2014 Budget

Enterprise Budgets & Performance Plans: Water & Sewer Utilities

SIGNIFICANT ISSUES IN 2014:

1. Relocating of Public Works Garage

MAJOR WORKLOAD STATISTICS:

	2011 Actual	2012 Actual	2013 12 Mo. Est.	2013 As of 6/30	2014 Projected
Water pumping stations to maintain	8	8	8	8	8
Wastewater pumping stations to maintain	9	9	9	9	9
Miles of Water Mains to maintain	88.59	89.0	88.59	90.5	92
Miles of Sewer Main to maintain	78.01	78.00	78.01	81.0	81.5
Number of Water Meters	5680	5450	5771	5900	6100

FINANCIAL INFORMATION:

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
WATER OPERATIONS							
Revenue							
Sales to Customers	\$ 1,700,323	\$ 1,958,119	\$ 1,839,391	\$ 2,154,908	\$ 1,924,329	\$ 986,582	\$ 1,979,391
Other Revenue	228,329	177,208	278,000	163,767	142,000	95,621	144,000
	\$ 1,928,652	\$ 2,135,327	\$ 2,117,391	\$ 2,318,675	\$ 2,066,329	\$ 1,082,203	\$ 2,123,391
Expenses							
Wages	\$ 307,120	\$ 271,610	\$ 339,500	\$ 311,765	\$ 314,001	\$ 151,997	\$ 296,951
Personnel Benefits	160,800	160,788	164,006	197,266	151,097	69,543	117,802
Operating Expenses	623,008	491,201	900,500	672,953	478,500	262,854	544,500
Interest Expense	28,642	15,910	-	2,295	-	-	-
Payment in Lieu of Taxes	365,949	368,519	380,000	398,022	380,000	-	400,000
	\$ 1,485,519	\$ 1,308,028	\$ 1,784,006	\$ 1,582,301	\$ 1,323,598	\$ 484,394	\$ 1,359,253
Revenue less Expenses *	\$ 443,133	\$ 827,299	\$ 333,385	\$ 736,374	\$ 742,731	\$ 597,809	\$ 764,138
* - Expenses do not include capital projects or principal payments on outstanding debt							
OTHER FINANCIAL ACTIVITY							
Non-cash revenue	\$ 133,275	\$ 153,049	\$ 39,866	\$ 158,538	\$ 39,866	\$ -	\$ -
Depreciation Expense	406,675	456,392	415,000	472,008	458,000	-	458,000
	\$ 539,950	\$ 609,441	\$ 454,866	\$ 630,546	\$ 497,866	\$ -	\$ 458,000



City of Middleton 2014 Budget

Enterprise Budgets & Performance Plans: Water & Sewer Utilities

	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
SEWER OPERATIONS							
Revenue							
Sales to Customers	\$ 1,569,340	\$ 1,676,629	\$ 1,673,000	\$ 1,885,048	\$ 1,733,000	\$ 959,746	\$ 1,918,000
Other Revenue	<u>61,902</u>	<u>19,098</u>	<u>78,000</u>	<u>9,621</u>	<u>17,400</u>	<u>9,007</u>	<u>18,500</u>
	\$ 1,631,242	\$ 1,695,727	\$ 1,751,000	\$ 1,894,669	\$ 1,750,400	\$ 968,753	\$ 1,936,500
Expenses							
Wages	\$ 118,148	\$ 125,449	\$ 156,000	\$ 148,075	\$ 166,241	\$ 103,501	\$ 163,397
Personnel Benefits	116,872	137,252	98,314	66,351	64,416	27,117	65,421
Operating Expenses	1,221,534	1,285,337	1,197,000	1,399,676	1,205,000	804,504	1,266,000
Interest Expense	<u>15,038</u>	<u>8,405</u>	<u>-</u>	<u>1,215</u>	<u>-</u>	<u>-</u>	<u>-</u>
	\$ 1,471,592	\$ 1,556,443	\$ 1,451,314	\$ 1,615,317	\$ 1,435,657	\$ 935,122	\$ 1,494,818
Revenue less Expenses *	\$ 159,650	\$ 139,284	\$ 299,686	\$ 279,352	\$ 314,743	\$ 33,631	\$ 441,682
* - Expenses do not include capital projects or principal payments on outstanding debt							
OTHER FINANCIAL ACTIVITY							
Non-cash revenue	\$ 83,949	\$ 42,469	\$ -	\$ 60,515	\$ -	\$ -	\$ -
Depreciation Expense	<u>226,209</u>	<u>273,525</u>	<u>-</u>	<u>283,256</u>	<u>275,000</u>	<u>-</u>	<u>275,000</u>
	\$ 310,158	\$ 315,994	\$ -	\$ 343,771	\$ 275,000	\$ -	\$ 275,000



CAPITAL BUDGETS



City of Middleton 2014 Budget

TO BE PROVIDED AT A LATER DATE



Capital Budgets – Overall Summary

TO BE PROVIDED AT A LATER DATE



Capital Budgets – 5 Year Capital Project-Multiple Funding Sources

TO BE PROVIDED AT A LATER DATE



Enterprise Fund Capital Budgets – 5 Year Capital Project

TO BE PROVIDED AT A LATER DATE



2013 Capital Budgets – Funding Sources

TO BE PROVIDED AT A LATER DATE



City of Middleton 2014 Budget

Tax Incremental District #3 (TID #3)

FINANCIAL INFORMATION:

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
Revenue						
Tax Increment	\$ 8,360,806	\$ 8,259,784	\$ 5,525,247	\$ 8,139,498	\$ 8,611,683	\$ 7,041,658
Assessments	924,550	899,301	774,794	649,008	572,776	679,008
Interest income	95,231	96,892	82,045	60,500	-	60,000
Other income	256,143	103,750	115,546	-	1,780	-
New Debt	11,305,000	-	2,312,045	-	-	-
	\$ 20,941,730	\$ 9,359,727	\$ 8,809,677	\$ 8,849,006	\$ 9,186,239	\$ 7,780,666
Expenses						
Administrative	\$ 234,743	\$ 1,413,735	\$ 1,405,963	\$ 1,776,530	\$ 244	\$ 1,550,000
Planning	171,101	177,144	252,185	175,000	187,541	250,000
Developer payments	959,331	988,392	309,122	340,000	336,497	458,208
Capital Projects	12,146,754	979,699	1,278,588	2,520,000	8,000	1,750,000
Debt Service	5,805,676	5,451,601	6,752,405	4,569,978	2,913,070	2,096,508
	\$ 19,317,605	\$ 9,010,571	\$ 9,998,263	\$ 9,381,508	\$ 3,445,352	\$ 6,104,716
Revenue less Expenses	\$ 1,624,125	\$ 349,156	\$ (1,188,586)	\$ (532,502)	\$ 5,740,887	\$ 1,675,950
FUND BALANCE						
<i>Reserved for:</i>						
Loans	\$ 23,561	\$ 10,635	\$ -	\$ -	\$ -	\$ -
<i>Advances to other funds</i>						
TID #5	-	-	-	-	-	-
Golf	-	-	433,150	-	-	1,703,150
Debt Service	1,589,129	1,589,129	-	-	-	-
	1,589,129	1,589,129	433,150	-	-	1,703,150
Unreserved for TID #3 purposes	\$ 694,006	\$ 2,330,568	\$ 2,658,241	\$ -	\$ -	\$ 1,388,241



City of Middleton 2014 Budget

Tax Incremental District #5 (TID #5)

FINANCIAL INFORMATION:

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Actual Jul 31, 2013	Requested Budget 2014
Revenue						
Tax Increment	\$ -	\$ 76,699	\$ -	\$ -	\$ -	\$ 188,139
Interest income	46,744	62	483	-	-	-
Other income	-	25,720	36,071	(25,000)	31,537	30,000
New Debt	-	-	5,000,000	-	-	-
	<u>\$ 46,744</u>	<u>\$ 102,481</u>	<u>\$ 5,036,554</u>	<u>\$ (25,000)</u>	<u>\$ 31,537</u>	<u>\$ 218,139</u>
Expenses						
Administrative	\$ 57,320	\$ 44,418	\$ 3,756	\$ -	\$ 150	\$ -
Planning	60,091	67,467	60,914	100,000	8,714	100,000
Developer payments	2,480	1,048,975	1,238,645	-	396,889	-
Capital Projects	-	742,643	-	-	-	-
Debt Service	-	-	-	200,000	24,454	139,735
	<u>\$ 119,891</u>	<u>\$ 1,903,503</u>	<u>\$ 1,303,315</u>	<u>\$ 300,000</u>	<u>\$ 430,207</u>	<u>\$ 239,735</u>
Revenue less Expenses	<u>\$ (73,147)</u>	<u>\$ (1,801,022)</u>	<u>\$ 3,733,239</u>	<u>\$ (325,000)</u>	<u>\$ (398,670)</u>	<u>\$ (21,596)</u>
FUND BALANCE						
Unreserved for TID #3 purposes	<u>\$ (445,558)</u>	<u>\$ (2,246,580)</u>	<u>\$ 1,486,659</u>	<u>\$ -</u>	<u>\$ 1,187,989</u>	<u>\$ 1,166,393</u>

The fund balance listed under Actual 2013, is an estimate of 2013 expenses



APPENDICES



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.

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.



Appendix A: Glossary (Continued)

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.

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.



Appendix A: Glossary (Continued)

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.

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.

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

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. 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.

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.



Appendix A: Glossary (Continued)

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

DNR – Wisconsin Department of Natural Resources

DOR – Wisconsin Department of Revenue

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

NLC – National League of Cities

NRPA – National Recreation & Park Association

PRIMA – Public Risk Insurance Management Association

TID – Tax Increment District

TIF – Tax Increment Financing



APPENDIX C: 2013 CITIZEN SATISFACTION SURVEY RESULTS

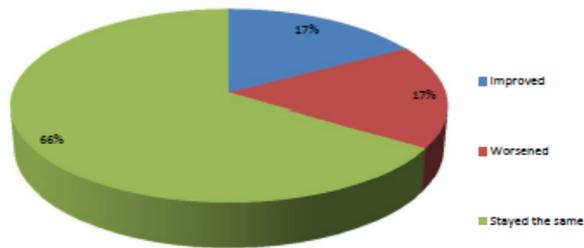
1. Did you respond to the 2012 citizen satisfaction survey?

Yes	No
143	148



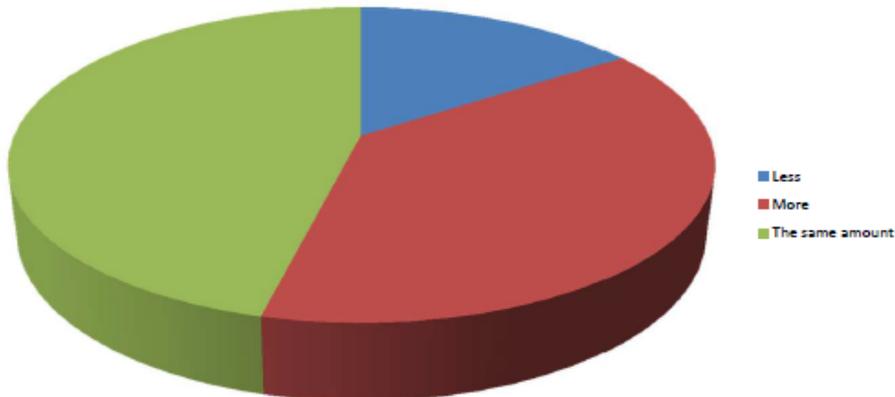
2. Do you believe that City services have improved, worsened, or stayed the same since the citizen satisfaction survey in 2012?

Improved	Worsened	Stayed the same
49	50	192



3. The City of Middleton carefully considered the survey responses it received in 2012. Given that City streets were the top short term spending priority in last year's survey, the City essentially doubled the amount invested—from \$453,137 in 2012 to \$905,000 in 2013. Do you believe that the City should spend more, less, or the same amount on street maintenance and reconstruction in 2014?

Less	More	The same amount
45	111	134



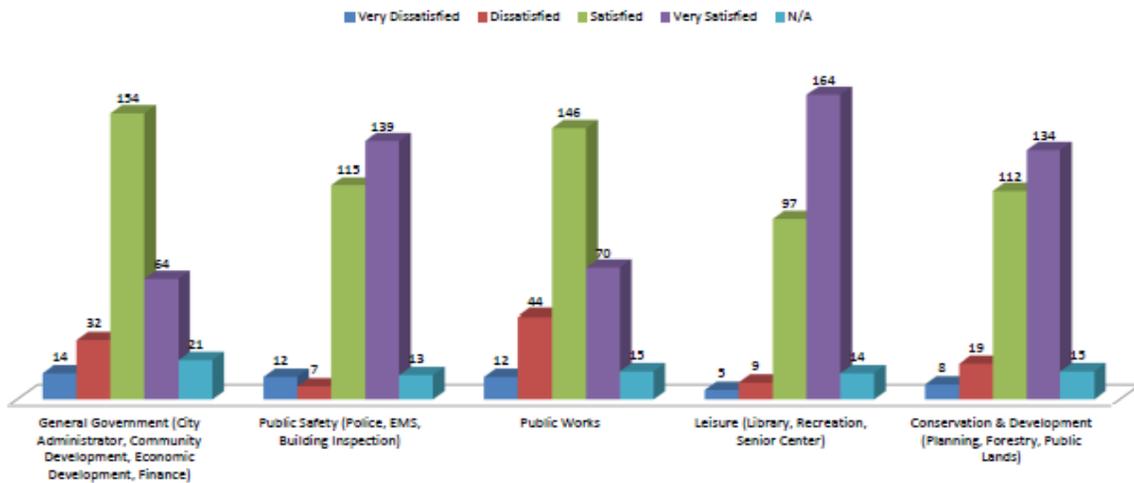


APPENDIX C: 2013 CITIZEN SATISFACTION SURVEY RESULTS

4. Please rate your level of satisfaction with City services by program area

	Very Dissatisfied	Dissatisfied	Satisfied	Very Satisfied	N/A
General Government (City Administrator, Community Development, Economic Development, Finance)	14	32	154	64	21
Public Safety (Police, EMS, Building Inspection)	12	7	115	139	13
Public Works	12	44	146	70	15
Leisure (Library, Recreation, Senior Center)	5	9	97	164	14
Conservation & Development (Planning, Forestry, Public Lands)	8	19	112	134	15

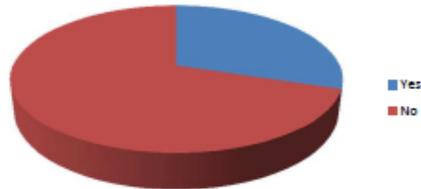
Satisfaction by Program Area



5. Are you familiar with the Report A Concern (Request Tracker) module on the City website?

Yes
85

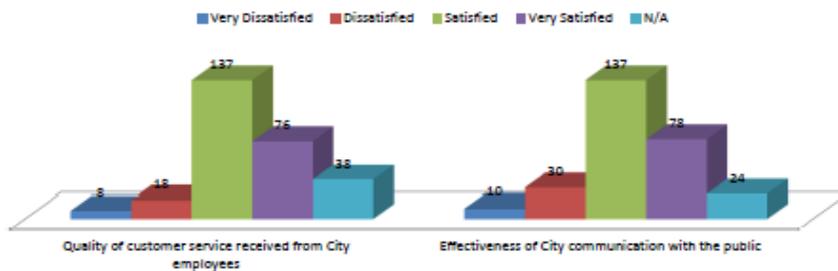
No
198



6. Please rate your level of satisfaction with City staff service delivery and communication

	Very Dissatisfied	Dissatisfied	Satisfied	Very Satisfied	N/A
Quality of customer service received from City employees	8	18	137	76	38
Effectiveness of City communication with the public	10	30	137	78	24

Satisfaction with Service Delivery & Communication



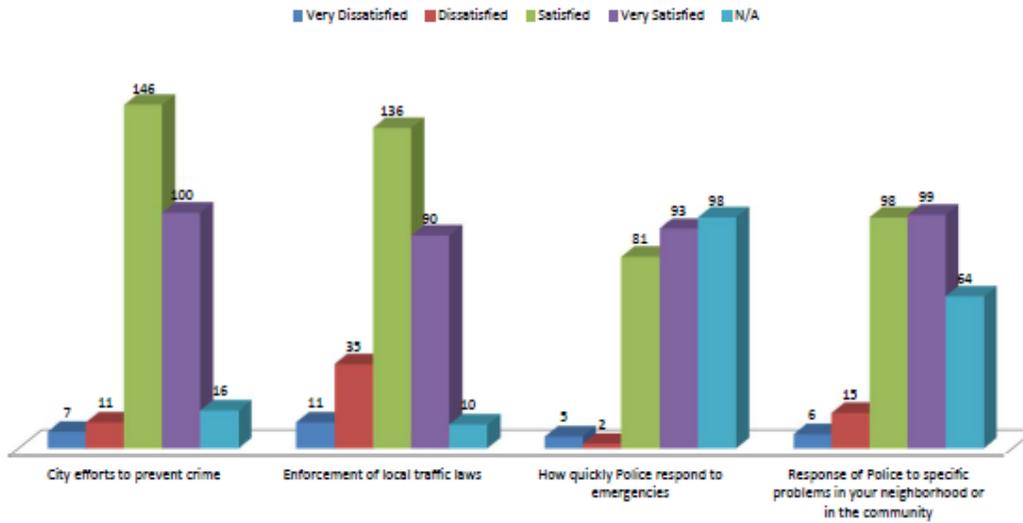


APPENDIX C: 2013 CITIZEN SATISFACTION SURVEY RESULTS

7. Please rate your level of satisfaction with the following Police services

	Very Dissatisfied	Dissatisfied	Satisfied	Very Satisfied	N/A
City efforts to prevent crime	7	11	146	100	16
Enforcement of local traffic laws	11	35	136	90	10
How quickly Police respond to emergencies	5	2	81	93	98
Response of Police to specific problems in your neighborhood or in the community	6	15	98	99	64

Satisfaction with Police Services

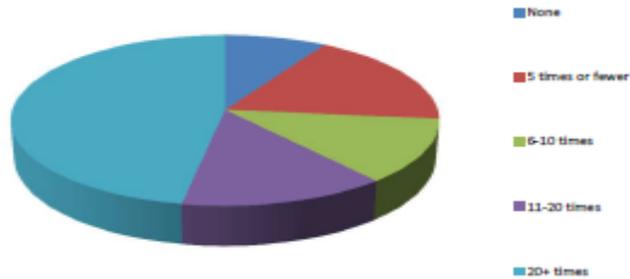




APPENDIX C: 2013 CITIZEN SATISFACTION SURVEY RESULTS

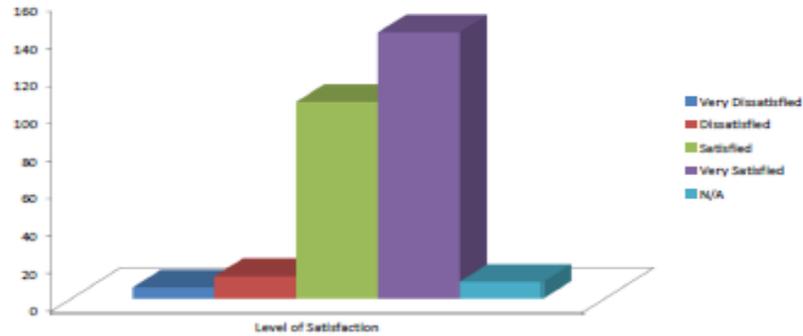
8. Approximately how many times did you or other members of your household utilize one of the services listed above during the past year?

None	5 times or fewer	6-10 times	11-20 times	20+ times
24	50	34	39	131



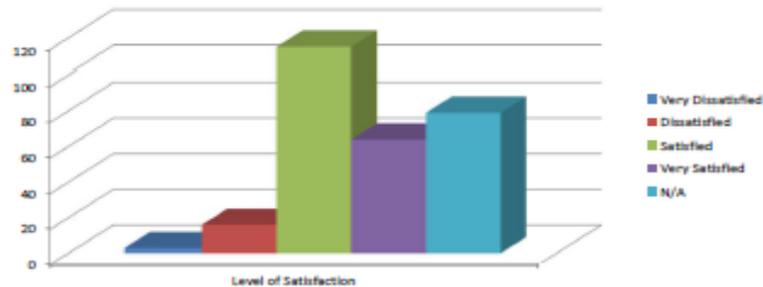
9. Please rate your level of satisfaction with Public Lands and Forestry

Very Dissatisfied	Dissatisfied	Satisfied	Very Satisfied	N/A
6	12	105	142	9



10. Please rate your level of satisfaction with Recreation programs

Very Dissatisfied	Dissatisfied	Satisfied	Very Satisfied	N/A
3	16	115	64	79



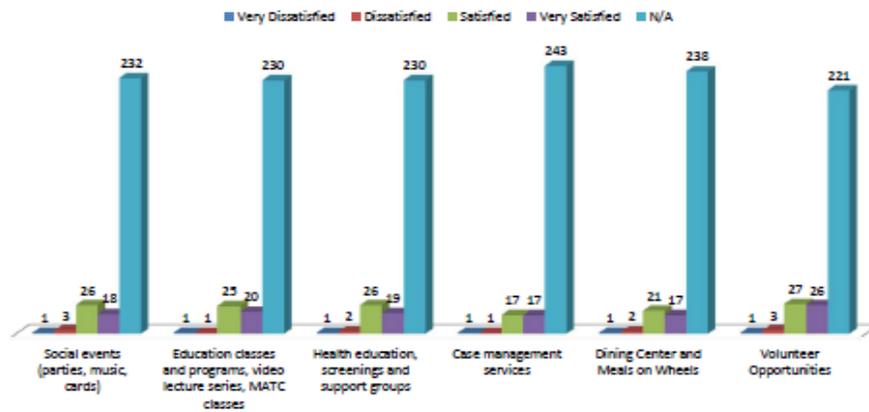


APPENDIX C: 2013 CITIZEN SATISFACTION SURVEY RESULTS

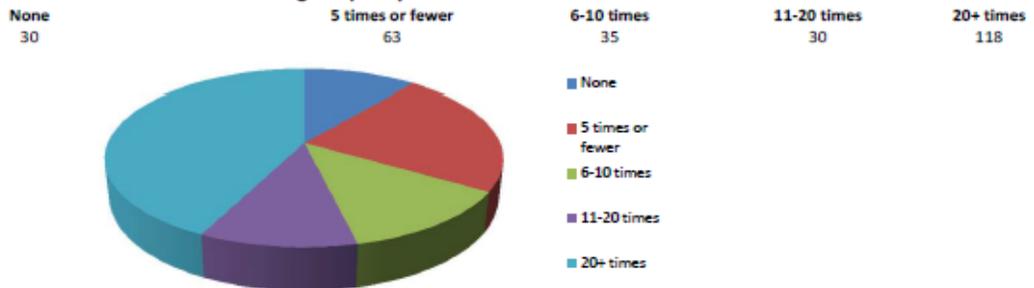
11. Please rate your level of satisfaction with the following Senior Center services

	Very Dissatisfied	Dissatisfied	Satisfied	Very Satisfied	N/A
Social events (parties, music, cards)	1	3	26	18	232
Education classes and programs, video lecture series, MATC classes	1	1	25	20	230
Health education, screenings and support groups	1	2	26	19	230
Case management services	1	1	17	17	243
Dining Center and Meals on Wheels	1	2	21	17	238
Volunteer Opportunities	1	3	27	26	221

Satisfaction with the Senior Center



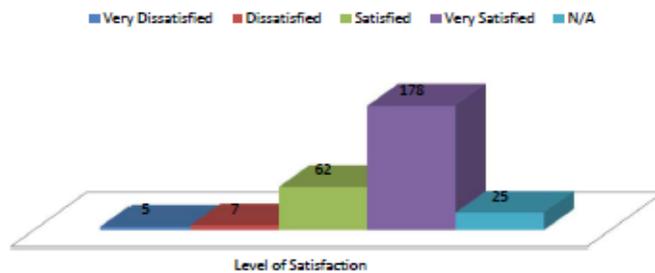
12. Approximately how many times did you or other members of your household visit the Middleton Public Library during the past year?



13. Please rate your level of satisfaction with the Library

Very Dissatisfied	Dissatisfied	Satisfied	Very Satisfied	N/A
5	7	62	178	25

Satisfaction with the Library



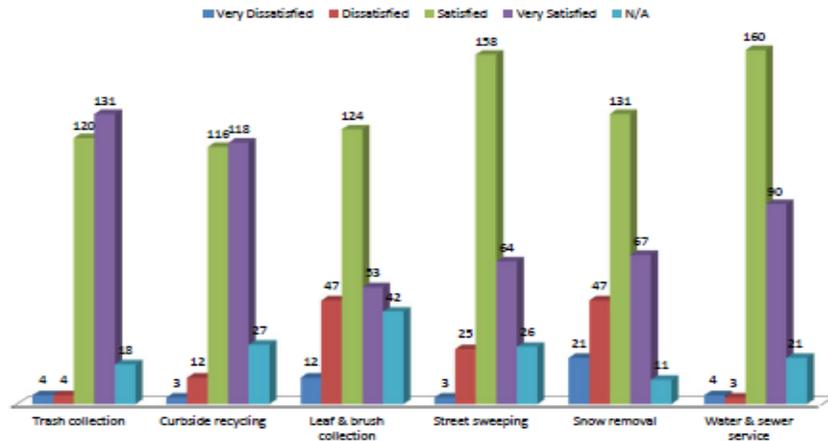


APPENDIX C: 2013 CITIZEN SATISFACTION SURVEY RESULTS

14. Please rate your level of satisfaction with each of the following items

	Very Dissatisfied	Dissatisfied	Satisfied	Very Satisfied	N/A
Trash collection	4	4	120	131	18
Curbside recycling	3	12	116	118	27
Leaf & brush collection	12	47	124	53	42
Street sweeping	3	25	158	64	26
Snow removal	21	47	131	67	11
Water & sewer service	4	3	160	90	21

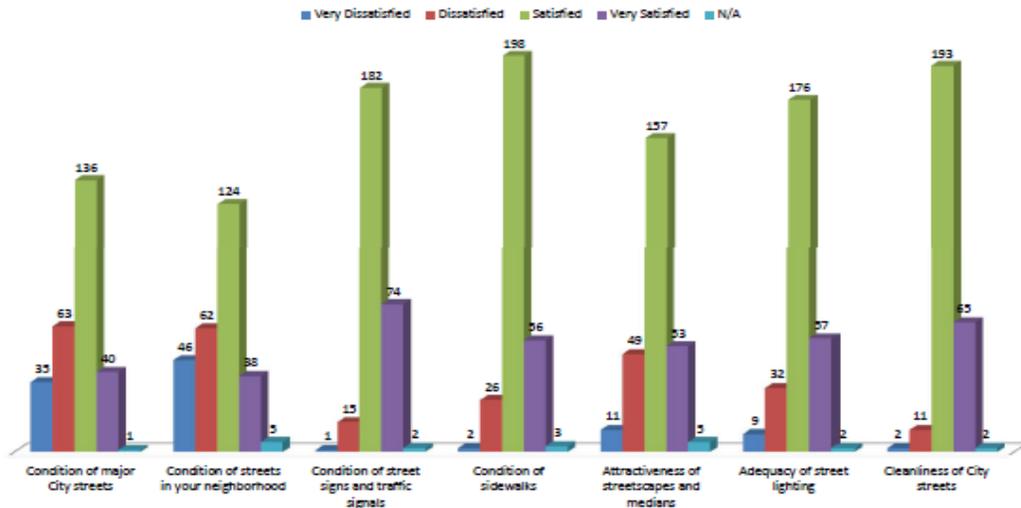
Satisfaction with Public Works / Utilities



15. Please rate your level of satisfaction with each of the following items

	Very Dissatisfied	Dissatisfied	Satisfied	Very Satisfied	N/A
Condition of major City streets	35	63	136	40	1
Condition of streets in your neighborhood	46	62	124	38	5
Condition of street signs and traffic signals	1	15	182	74	2
Condition of sidewalks	2	26	198	56	3
Attractiveness of streetscapes and medians	11	49	157	53	5
Adequacy of street lighting	9	32	176	57	2
Cleanliness of City streets	2	11	193	65	2

Satisfaction with Maintenance



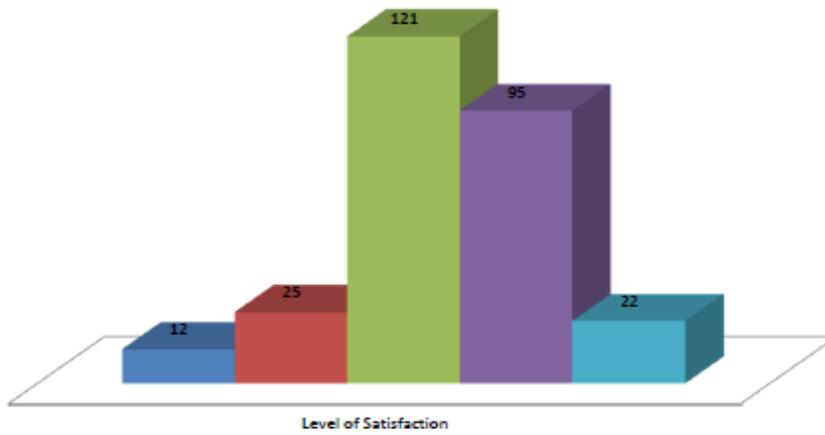


APPENDIX C: 2013 CITIZEN SATISFACTION SURVEY RESULTS

16. Please rate your level of satisfaction with the City's efforts to provide safe bicycle and pedestrian facilities

Very Dissatisfied	Dissatisfied	Satisfied	Very Satisfied	N/A
12	25	121	95	22

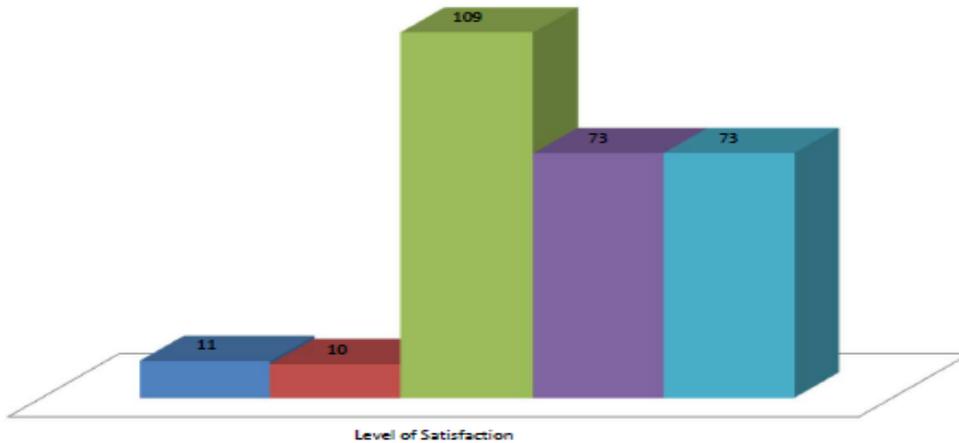
■ Very Dissatisfied ■ Dissatisfied ■ Satisfied ■ Very Satisfied ■ N/A



17. Please rate your level of satisfaction with the Sustainability programs initiated by the City

Very Dissatisfied	Dissatisfied	Satisfied	Very Satisfied	N/A
11	10	109	73	73

■ Very Dissatisfied ■ Dissatisfied ■ Satisfied ■ Very Satisfied ■ N/A

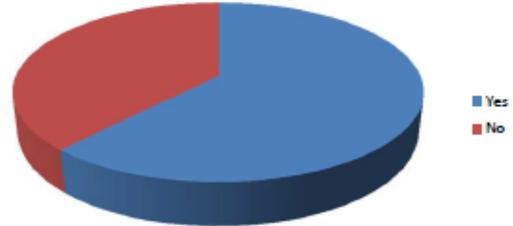




APPENDIX C: 2013 CITIZEN SATISFACTION SURVEY RESULTS

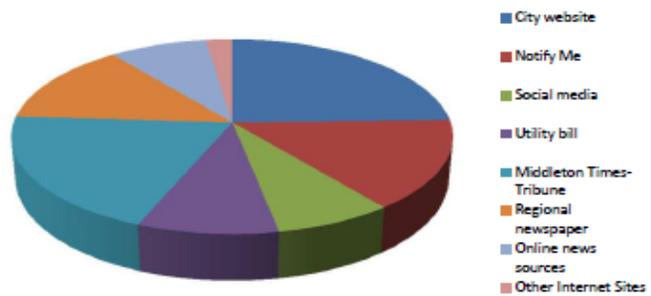
18. Do you feel more informed about what is going on in Middleton now that there is a new City website?

Yes	No
166	103



19. Which of the following do you use to get information about the City of Middleton?

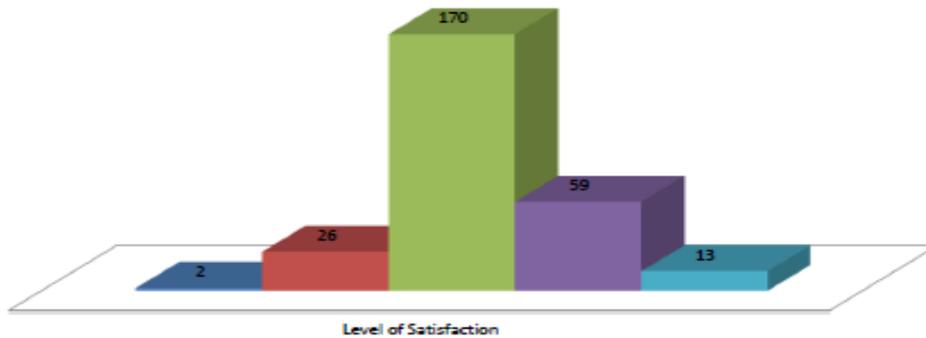
	#
City website	188
Notify Me	114
Social media	58
Utility bill	69
Middleton Times-Tribune	152
Regional newspaper	104
Online news sources	63
Other Internet Sites	17



20. Please rate your level of satisfaction with Community Information

Very Dissatisfied	Dissatisfied	Satisfied	Very Satisfied	N/A
2	26	170	59	13

■ Very Dissatisfied ■ Dissatisfied ■ Satisfied ■ Very Satisfied ■ N/A





City of Middleton 2014 Budget

APPENDIX C: 2013 CITIZEN SATISFACTION SURVEY RESULTS

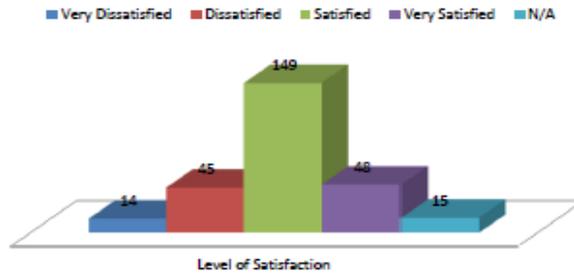
21. Please rate your level of satisfaction with the City's fiscal performance

Very Dissatisfied	Dissatisfied	Satisfied	Very Satisfied	N/A
15	45	142	33	34



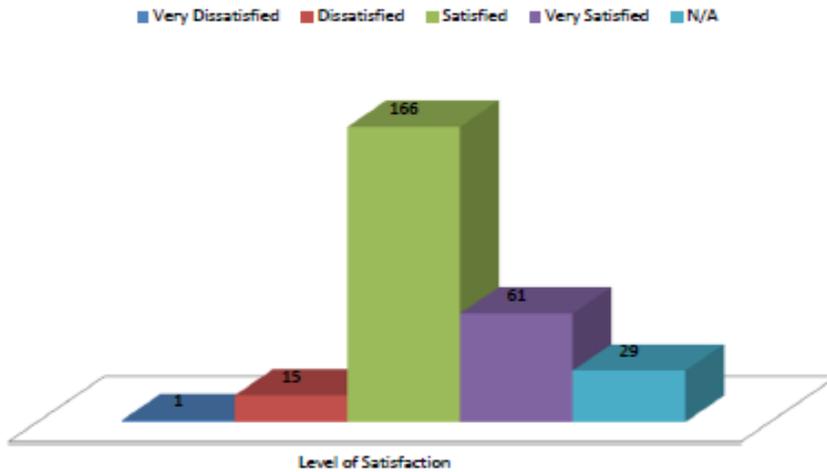
22. Please rate your level of satisfaction with the value you receive from your taxes regarding overall City services and

Very Dissatisfied	Dissatisfied	Satisfied	Very Satisfied	N/A
14	45	149	48	15



23. Please rate your level of satisfaction with public safety funding in the City

Very Dissatisfied	Dissatisfied	Satisfied	Very Satisfied	N/A
1	15	166	61	29





City of Middleton 2014 Budget

APPENDIX C: 2013 CITIZEN SATISFACTION SURVEY RESULTS

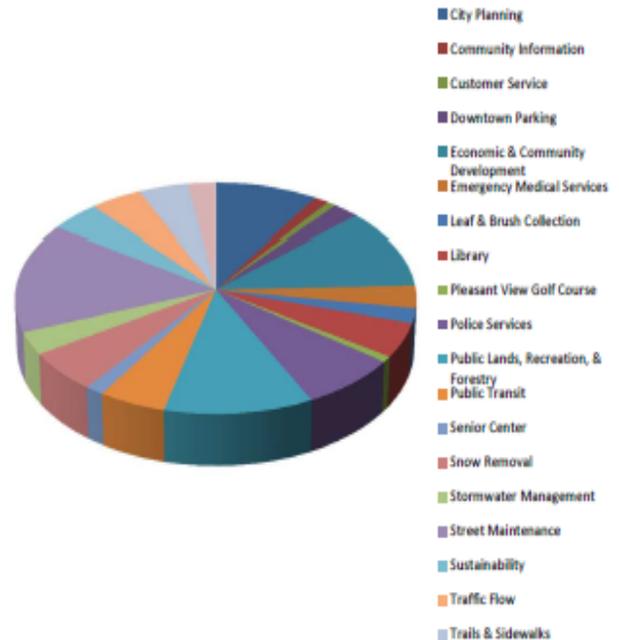
24. Among City residents, the top 3 short term spending priorities in 2012 were: 1-street maintenance, 2-economic and community development, 3-Public Lands, Recreation, & Forestry. Given the investment of \$ 905,000 of the City's 2013 Capital Budget on street maintenance, what are your top 3 spending priorities for 2014?

	#
City Planning	30
Community Information	8
Customer Service	7
Downtown Parking	20
Economic & Community Development	77
Emergency Medical Services	25
Leaf & Brush Collection	26
Library	41
Pleasant View Golf Course	7
Police Services	63
Public Lands, Recreation, & Forestry	96
Public Transit	31
Senior Center	8
Snow Removal	65
Stormwater Management	7
Street Maintenance	158
Sustainability	23
Traffic Flow	33
Trails & Sidewalks	57
Other	30



25. What are the top 3 city priorities that should receive more staff attention and funding focus long term?

	#
City Planning	70
Community Information	10
Customer Service	6
Downtown Parking	18
Economic & Community Development	87
Emergency Medical Services	25
Leaf & Brush Collection	16
Library	38
Pleasant View Golf Course	6
Police Services	58
Public Lands, Recreation, & Forestry	87
Public Transit	39
Senior Center	11
Snow Removal	44
Stormwater Management	25
Street Maintenance	120
Sustainability	34
Traffic Flow	35
Trails & Sidewalks	34
Other	19





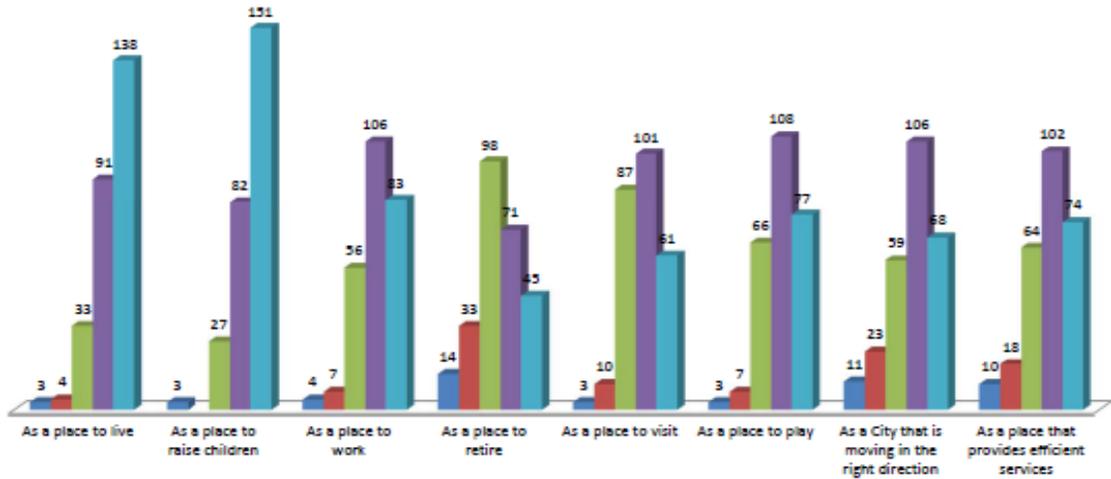
City of Middleton 2014 Budget

APPENDIX C: 2013 CITIZEN SATISFACTION SURVEY RESULTS

27. Please rate the City of Middleton overall

	Very Bad	Bad	Okay	Good	Excellent
As a place to live	3	4	33	91	138
As a place to raise children	3		27	82	151
As a place to work	4	7	56	106	83
As a place to retire	14	33	98	71	45
As a place to visit	3	10	87	101	61
As a place to play	3	7	66	108	77
As a City that is moving in the right direction	11	23	59	106	68
As a place that provides efficient services	10	18	64	102	74

■ Very Bad ■ Bad ■ Okay ■ Good ■ Excellent

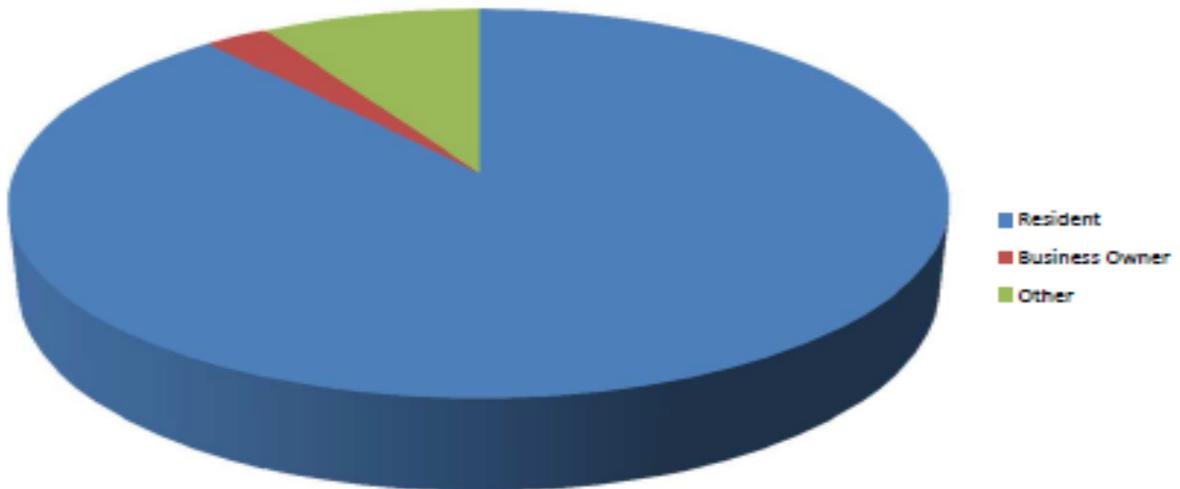


28. How would you describe your connection to the City of Middleton?

Resident
75%

Business Owner
7%

Other
18%





APPENDIX C: 2013 CITIZEN SATISFACTION SURVEY RESULTS

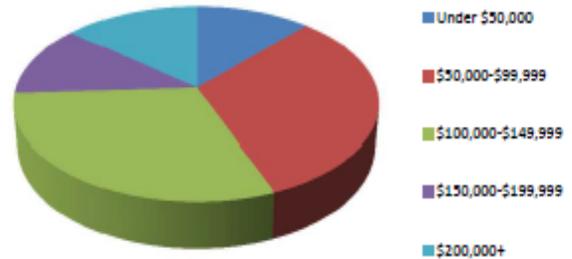
29. Age

	#
Under 25	5
25 to 34	28
35 to 44	67
45 to 54	68
55 to 64	50
65+	51



30. What is your approximate average annual household income?

	#
Under \$50,000	23
\$50,000-\$99,999	62
\$100,000-\$149,999	58
\$150,000-\$199,999	23
\$200,000+	27



31. What race/ethnicity best describes you?

	#
African American	1
American Indian / Alaskan Native	2
Asian	2
Caucasian	216
Hispanic or Latino	2
Other	4
Two or More Races/Ethnicities	4

