

Direct Appropriations

Agency Overview

Agency Overview

This Agency includes funding for various benefits that are not included in the individual agency budgets. These include Compensated Absence Escrow (sick leave payouts), Flexible Spending, Unemployment Insurance, Life Insurance, and the Bus Pass Subsidy. The Agency also includes funding for various costs that are not readily identifiable with a single agency, including the Contingent Reserve.

2024 Budget Highlights

Benefits

- Increases Compensated Absence Escrow to reflect current trends. (Increase: \$300,000)

Purchased Services

- Increases funding for prior year encumbrances to reflect current trends. (Increase: \$166,400)
- Removes funding for transition costs associated with the Town of Madison attachment. (Reduction: \$60,000)
- Reduces revenue sharing payments to other municipalities, based on current agreements. (Reduction: \$185,200)
- Continues funding for a compensation study to evaluate the city's compensation policies and procedures, including market and peer government comparisons, position reclassification, benefit structure, and administrative review processes. Funding was included in the 2023 Adopted Budget. As of September 2023, the Human Resources department has completed preliminary planning work and is in the process of selecting a vendor. Additional funding is needed to complete the study in 2024. The study will be conducted with input and consultation with labor unions and associations. (\$350,000)
- Decreases the General Fund contribution for Henry Vilas Zoo due to an increase in the use of Room Tax funding (Decrease: \$97,200)

Contingent Reserve

- Increases the Contingent Reserve to maintain 0.5% of budgeted expenditures in accordance with City policy. Funding budgeted here may be reallocated to various agencies throughout the year to fund unanticipated expenses or revenue shortfalls. Use of this funds requires Common Council approval. (Increase: \$168,000)

Transfers Out to Other Funds

- Increases the transfer to Debt Service to reflect projected 2024 General Fund debt service payments (Increase: \$2.3 million).
- Includes a \$551,000 transfer to the Affordable Housing Fund to cover debt service payments in 2024. The 2023 Adopted budget included a \$1.1 million transfer for debt service payments in 2022 and 2023. GO debt issued for the Affordable Housing fund in 2021 does not have an on-going revenue source to support the debt service. Debt service for GO debt issued after 2021 has been General Fund-supported. (Decrease: \$551,000)
- Includes \$1.2 million for capital projects funded by a Direct Appropriation from the General Fund. These projects are outlined in the Executive Capital Budget. (Increase \$123,000)
- Includes a \$15.7 million General Fund subsidy to Metro Transit. In 2023, the transfer to Metro was reduced from \$9.7 million to \$2.0 million to allow Metro to utilize its remaining federal economic recovery funds in 2023. The 2024 budget restores Metro's subsidy, includes the first year of a three-year repayment of the 2024 reduction, and increases the base amount for the subsidy to account for increasing expenses. (Increase: \$13.7 million)
- Removes a one-time transfer to the Insurance Fund included in the 2023 Adopted Budget to help with the cash balance in the fund. (Decrease: \$1.5 million)
- Increases the transfer to the Public Health for a total City contribution of \$10.2 million. City levy support reflects the City's share of expenses based on equalized values and fully funding City priorities, including funding for a Violence Prevention Team and community contracts for violence prevention programming. (Increase: City Share \$537,200)

Direct Appropriations

Function: Administration

Budget Overview

Agency Budget by Fund

Fund	2022 Actual	2023 Adopted	2023 Projected	2024 Request	2024 Executive
General	58,393,086	77,421,568	70,930,523	78,925,739	73,952,492
Total	\$ 58,393,086	\$ 77,421,568	\$ 70,930,523	\$ 78,925,739	\$ 73,952,492

Agency Budget by Service

Service	2022 Actual	2023 Adopted	2023 Projected	2024 Request	2024 Executive
Direct Appropriations	58,393,086	77,421,568	70,930,523	78,925,739	73,952,492
	\$ 58,393,086	\$ 77,421,568	\$ 70,930,523	\$ 78,925,739	\$ 73,952,492

Agency Budget by Major-Revenue

Major Revenue	2022 Actual	2023 Adopted	2023 Projected	2024 Request	2024 Executive
Fine Forfeiture Asmt	(346,038)	-	-	-	-
Total	\$ (346,038)	\$ -	\$ -	\$ -	\$ -

Agency Budget by Major-Expense

Major Expense	2022 Actual	2023 Adopted	2023 Projected	2024 Request	2024 Executive
Salaries	28,010	4,118,024	2,892,628	-	-
Benefits	292,733	4,381,226	846,387	7,948,172	4,681,226
Supplies	12,448	-	237	-	-
Purchased Services	1,531,650	1,793,596	1,962,548	1,900,028	1,617,592
Debt Othr Financing	-	1,900,000	-	1,900,000	2,068,000
Inter Depart Billing	(124,041)	(120,500)	(120,500)	(120,683)	(128,226)
Transfer Out	56,998,323	65,349,222	65,349,222	67,298,222	65,713,900
Total	\$ 58,739,123	\$ 77,421,568	\$ 70,930,523	\$ 78,925,739	\$ 73,952,492

Direct Appropriations**Function:****Administration***Service Overview***Service:** Direct Appropriations*Service Description*

This service provides funding for activities that do not relate to any specific agency or service. Highlights of what is included here are outlined below.

	2023 Adopted	2024 Executive	\$ Change
Misc Employee Compensation			
Compensation	4,118,024	-	(4,118,024)
Compensated Absence Escrow	4,000,000	4,300,000	300,000
Flexible Spending	35,600	35,600	-
Unemployment	150,000	150,000	-
Life Insurance	45,626	45,626	-
Bus Pass Subsidy	150,000	150,000	-
Citywide Expenses			
City Memberships	103,157	53,237	(49,920)
Compensation Study	350,000	350,000	-
Cost Allocation Charges	(120,500)	(128,226)	(7,726)
Federal Liaison	36,000	36,000	-
Henry Vilas Zoo	588,548	491,352	(97,196)
Legal Services	100,000	100,000	-
License Suspension	55,000	55,000	-
Martin Luther King Awards	600	600	-
Martin Luther King Holiday	7,100	7,100	-
Prior Year Encumbrances	233,568	400,000	166,432
Revenue Sharing Payments	222,623	37,383	(185,240)
Special Assessments	50,000	50,000	-
State Liaison	37,000	86,920	49,920
Town of Madison Final Attachment	60,000	-	(60,000)
Debt Service, Capital, & Contingent Reserve			
Debt Service	61,587,222	64,195,181	2,607,959
Transfer to Affordable Housing	1,102,000	551,000	(551,000)
Transfer to Capital	1,110,000	1,233,000	123,000
Transfer to Insurance	1,500,000	-	(1,500,000)
Contingent Reserve	1,900,000	2,068,000	168,000
TOTAL	\$ 77,421,568	\$ 74,267,773	\$ (3,153,795)

Employee Benefits & Compensation

- **Compensated Absence Escrow:** These funds are for the City's contribution for retiree health insurance when employees retire converting sick leave into health insurance coverage. General Fund costs associated with this expense are budgeted centrally and distributed to agencies in the mid-year and year-end appropriation adjustments based on actual expenditures. Actual expenditures for this benefit appear in agency budgets. This amount was increased to reflect current trends.
- **Bus Pass Subsidy:** This funding represents the City share of providing bus passes for City employees.
- **Miscellaneous Benefits:** Flexible Spending, Unemployment and Life Insurance. This amount represents miscellaneous benefit charges that are budgeted centrally. This amount was increased to reflect current trends.
- **Salaries:** The 2023 Adopted budget included funding for cost-of-living adjustments (COLAs) and retroactive pay for Police and Fire supervisor bargaining groups for 2022-2024 contracts not settled by the time the budget was adopted, COLAs for overtime, premium pay, and hourly wages that will be allocated to agencies as needed, and funding for a one-time \$1,000 bonus per employee. The 2024 executive budget includes COLA adjustments for general municipal employees and protective service within agency budgets.

Citywide Expenses

- **City Memberships:** Specific memberships include: Dane County Cities and Villages Association, Mayor's Innovation Project, National League of Cities, US Conference of Mayors, Wheeler Report, WI Coalition Against Homelessness, and the WI Diversity Procurement Network.
- **Compensation Study:** The 2024 Executive Budget continues funding for a compensation study to evaluate the city's compensation policies and procedures, including market and peer government comparisons, position reclassification, benefit structure, and administrative review processes. Funding was included in the 2023 Adopted Budget. As of September 2023, the Human Resources department has completed preliminary planning work and is in the process of selecting a vendor. Additional funding is needed to complete the study in 2024. The study will be conducted with input and consultation with labor unions and associations.
- **Cost Allocation:** This represents interdepartmental billings charged to enterprise agencies for building and equipment depreciation. The 2024 amounts are based on the update to the cost allocation plan that was performed in 2023.
- **Federal & State Liaisons:** These funds support contracts with firms that represent the City's legislative interests at the state and federal levels. These funds also include the City's contribution to the League of Wisconsin Municipalities, to help support flexible and effective allocation of City resources toward productive representation of the City's legislative interests at the state level.
- **Henry Vilas Zoo:** These funds are for the City's share of costs at the Henry Vilas Zoo. The annual amount is driven by a formula that shares costs between the City and Dane County. The change in 2024 is driven by an increase in 2024 operating costs and a reduction in City cost due to Room Tax funding .
- **Legal Services:** These funds are for legal services for the Police and Fire Commission and for appraisal consulting services for the Assessor's Office.
- **License Suspension:** The City pays fees to the Wisconsin Department of Transportation to suspend licenses as a method to collect on delinquent accounts.
- **Martin Luther King Awards:** The Rev. Dr. Martin Luther King Jr. Humanitarian Award is presented annually to the person or persons who have demonstrated leadership and volunteerism while making significant contributions in the areas of: promoting peace, understanding, and improving communication and cooperation between diverse populations in Dane County. The award process is overseen by the Department of Civil Rights.
- **Martin Luther King Holiday:** These funds provide transportation services and child care for the Martin Luther King Jr Holiday celebration.
- **Prior Year Encumbrances:** Financial reporting standards require that annual budget comparison reports include a carry-over budget to recognize the expenditure of funds encumbered at the end of the previous year but spent in the current year. To achieve conformance with this requirement, the budget includes an appropriation of funds for the payment of prior year encumbrances. This spending authority is later reallocated to the various agencies with prior year encumbrances through a Common Council resolution, and the corresponding expenditures are recorded in the appropriate agencies.
- **Revenue Sharing Payments:** When municipalities are annexed to the City the agreements include revenue sharing for a period of time (usually five years) during which the City pays a portion of the city taxes to the annexed municipality. The amount was decreased based on estimates for 2024 including the end of Town of Madison revenue sharing agreements due to its dissolution and attachment to the City of Madison.
- **Special Assessments:** Funding is for assessments levied on city-owned property. Funding is consistent with the 2023 Adopted Budget.

Debt Service, Contingent Reserve, & Capital

- **Debt Service:** This amount represents the estimated General Fund portion of debt service payments for 2024.
- **Transfer to Affordable Housing:** Funding for the Affordable Housing fund's 2024 debt service.
- **Transfer to Capital:** The 2023 Executive Budget includes \$1,233,000 for projects funded by a Direct Appropriation from the General Fund. These projects are outlined in the Executive Capital Budget.
- **Contingent Reserve:** It is the City's policy to appropriate 0.5% of budget expenditures in the Contingent Reserve. Funding budgeted here may be reallocated to various agencies throughout the year to fund unanticipated expenses or revenue shortfalls. Use of these funds requires Common Council approval.

Service Budget by Fund

	2022 Actual	2023 Adopted	2023 Projected	2024 Request	2024 Executive
General	58,393,086	77,421,568	70,930,523	78,925,739	73,952,492
Other-Expenditures	-	-	-	-	-
Total	\$ 58,393,086	\$ 77,421,568	\$ 70,930,523	\$ 78,925,739	\$ 73,952,492

Service Budget by Account Type

	2022 Actual	2023 Adopted	2023 Projected	2024 Request	2024 Executive
Revenue	(346,038)	-	-	-	-
Personnel	320,743	8,499,250	3,739,015	7,948,172	4,681,226
Non-Personnel	58,542,421	69,042,818	67,312,008	71,098,250	69,399,492
Agency Charges	(124,041)	(120,500)	(120,500)	(120,683)	(128,226)
Total	\$ 58,393,086	\$ 77,421,568	\$ 70,930,523	\$ 78,925,739	\$ 73,952,492

Direct Appropriations

Function: Administration

Line Item Detail

Agency Primary Fund: General

	2022 Actual	2023 Adopted	2023 Projected	2024 Request	2024 Executive
Fine Forfeiture Asmt					
Spec Assessments Service	(346,038)	-	-	-	-
Fine Forfeiture Asmt Total	\$ (346,038)	\$ -	\$ -	\$ -	\$ -
Salaries					
Permanent Wages	4,405	-	-	-	-
Pending Personnel	-	4,118,024	2,867,400	-	-
Hourly Wages	23,603	-	25,228	-	-
Overtime Wages Permanent	2	-	-	-	-
Salaries Total	\$ 28,010	\$ 4,118,024	\$ 2,892,628	\$ -	\$ -
Benefits					
Comp Absence Escrow	-	4,000,000	-	4,000,000	4,300,000
Flexible Spending Benefits	32,777	35,600	35,600	35,600	35,600
Unemployment Benefits	30,392	150,000	150,000	150,000	150,000
Health Insurance Benefit	331	-	131	2,610,862	-
Life Insurance Benefit	39,952	45,626	45,626	45,626	45,626
Wage Insurance Benefit	35,556	-	(11,059)	-	-
Health Insurance Retiree	11,891	-	-	-	-
WRS	288	-	271,388	956,084	-
FICA Medicare Benefits	38,015	-	204,701	-	-
Bus Pass Subsidy	103,531	150,000	150,000	150,000	150,000
Benefits Total	\$ 292,733	\$ 4,381,226	\$ 846,387	\$ 7,948,172	\$ 4,681,226
Supplies					
Office Supplies	13	-	-	-	-
Work Supplies	12,135	-	237	-	-
Building Supplies	301	-	-	-	-
Supplies Total	\$ 12,448	\$ -	\$ 237	\$ -	\$ -
Purchased Services					
Building Improv Repair Maint	18,555	-	-	-	-
Conferences & Training	-	-	530	-	-
Memberships	91,001	103,157	103,157	103,157	53,237
Legal Services	77,401	100,000	100,000	100,000	100,000
Collection Services	38,268	55,000	55,000	55,000	55,000
Consulting Services	77,250	423,000	423,000	423,000	472,920
Other Services & Expenses	28,462	293,568	293,568	400,000	400,000
Grants	891,049	596,248	596,248	596,248	499,052
Taxes & Special Assessments	8,671	-	168,422	-	-
Tax Revenue Sharing	300,995	222,623	222,623	222,623	37,383
Purchased Services Total	\$ 1,531,650	\$ 1,793,596	\$ 1,962,548	\$ 1,900,028	\$ 1,617,592
Debt Othr Financing					
Contingent Reserve	-	1,900,000	-	1,900,000	2,068,000
Debt Othr Financing Total	\$ -	\$ 1,900,000	\$ -	\$ 1,900,000	\$ 2,068,000

Direct Appropriations

Function: Administration

Line Item Detail

Agency Primary Fund: General

	2022 Actual	2023 Adopted	2023 Projected	2024 Request	2024 Executive
Inter Depart Billing					
ID Billing To Landfill	(25,104)	(14,086)	(14,086)	(15,177)	(16,126)
ID Billing To Golf Courses	(10,724)	(10,724)	(10,724)	(10,724)	(11,394)
ID Billing To Parking	(53,833)	(53,836)	(53,836)	(53,968)	(57,341)
ID Billing To Sewer	(30,665)	(38,138)	(38,138)	(37,098)	(39,417)
ID Billing To Stormwater	(413)	(413)	(413)	(413)	(439)
ID Billing To Water	(3,302)	(3,303)	(3,303)	(3,303)	(3,509)
Inter Depart Billing Total	\$ (124,041)	\$ (120,500)	\$ (120,500)	\$ (120,683)	\$ (128,226)
Transfer Out					
Transfer Out To Other Restrict	-	1,102,000	1,102,000	551,000	551,000
Transfer Out To Debt Service	56,108,323	61,587,222	61,587,222	65,587,222	63,879,900
Transfer Out To Capital	840,000	1,110,000	1,110,000	1,110,000	1,233,000
Transfer Out To Special Assess	50,000	50,000	50,000	50,000	50,000
Transfer Out To Insurance	-	1,500,000	1,500,000	-	-
Transfer Out Total	\$ 56,998,323	\$ 65,349,222	\$ 65,349,222	\$ 67,298,222	\$ 65,713,900