

DIRECT APPROPRIATIONS

Supplemental Compensation

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive	2020 Adopted
Compensated Absence Escrow	-	2,900,000	2,900,000	3,000,000	2,770,000	2,770,000
Flexible Spending	4,798	10,600	10,600	10,600	10,600	10,600
Unemployment	78,528	150,000	150,000	150,000	150,000	150,000
Health Insurance (Dom Partnerships)	-	125,000	125,000	250,000	-	-
Life Insurance	41,289	45,316	45,316	45,316	45,626	45,626
Bus Pass Subsidy	183,187	150,000	150,000	150,000	150,000	150,000
Misc Benefits	59,585	-	-	-	-	-
Total Supplemental Comp	\$ 367,387	\$ 3,380,916	\$ 3,380,916	\$ 3,605,916	\$ 3,126,226	\$ 3,126,226

The benefits presented here represent those that are budgeted centrally in the General Fund. All other employee benefits are allocated in agency budgets based on projected 2020 rates. The full benefit breakdown for each agency is displayed in the Line Item Detail section of agency budgets.

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 midyear and year end appropriation adjustments based on actual expenditures. Actual expenditures for this benefit appear in agency budgets.

Health Insurance (Domestic Partnerships): Beginning on January 1st 2018 the State of Wisconsin, through Employee Trust Funds, no longer offered health insurance benefits for domestic partnerships. Starting in 2018 the City reverted to offering this benefit as a reimbursement to employees based on the policy that was in place prior to State offering this benefit in 2010. There have been no expenditures in this program. The 2020 Adopted Budget reflects the lack of enrollment. Actual expenditures for this benefit appear in agency budgets and budgets will be managed to accommodate any future enrollments.

Bus Pass Subsidy: This funding represents the City share of providing bus passes for City employees.

Misc Benefits: This amount represents miscellaneous benefit charges that were realized centrally.

Direct Appropriation to Capital

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive	2020 Adopted
Direct Appropriation to Capital	6,309,390	2,671,001	2,671,001	1,612,063	1,612,063	1,612,063
Total	\$ 6,309,390	\$ 2,671,001	\$ 2,671,001	\$ 1,612,063	\$ 1,612,063	\$ 1,612,063

Direct Appropriations

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive	2020 Adopted
\$15 Min Wage	-	240,000	240,000	-	-	-
City Memberships	93,227	89,033	89,033	89,033	100,157	100,157
Clean Air Coalition	-	6,000	6,000	6,000	-	-
Community Gardens Partnership	25,000	35,000	35,000	25,000	-	-
Cost Allocation Study	15,000	30,000	30,000	30,000	-	-
Federal Liaison	39,996	40,000	40,000	40,000	40,000	40,000
Gift Cards for WIC Recipients	-	-	-	-	-	100,000
Improvement Initiatives	16,434	21,000	21,000	21,000	-	-
License Suspension	60,000	55,000	55,000	55,000	55,000	55,000
Madison Food Policy Council	-	10,000	10,000	10,000	-	-
MadMarket	25,000	25,000	25,000	25,000	-	-
Martin Luther King Awards	-	600	600	600	600	600
Martin Luther King Holiday	-	7,100	7,100	7,100	7,100	7,100
Pathways Program	-	12,500	12,500	12,500	-	-
Police and Fire Commission	14,712	25,000	25,000	25,000	25,000	25,000
Police Auditor	-	-	-	-	200,000	200,000
Police Policy Review	26,616	-	-	-	-	-
Prior Year Encumbrances	-	400,000	400,000	400,000	400,000	400,000
Revenue Sharing Payments	34,401	64,518	64,518	62,341	64,518	64,518
SEED Grants	50,000	50,000	50,000	50,000	-	-
State Liaison	32,272	33,000	33,000	33,000	33,000	33,000
Governance Task Force	-	30,000	30,000	30,000	-	-
Taxes and Special Assessments	-	50,000	50,000	50,000	30,000	30,000
THRIVE / MadREP	18,000	50,000	50,000	18,000	-	-
Zoo	163,185	75,000	75,000	75,000	177,365	177,365
Contingent Reserve	-	1,930,000	1,930,000	2,000,000	1,800,000	1,720,000
Total	\$ 613,844	\$ 3,278,751	\$ 3,278,751	\$ 3,064,574	\$ 2,932,740	\$ 2,952,740

Direct Appropriation Notes

Transfer of Funding: In the 2020 Adopted Budget, the following items have been transferred to the relevant Agency Services listed below. Funding has been maintained at 2019 levels in the new services.

- The Community Gardens Partnership: Mayor's Office - Food Policy and Programming
- Cost Allocation Study: Finance - Budget and Program Evaluation
- Improvement Initiatives: Human Resources - Organizational Development
- Madison Food Policy Council: Mayor's Office - Food Policy and Programming
- MadMarket: Mayor's Office - Food Policy and Programming
- SEED Grants: Mayor's Office - Food Policy and Programming
- THRIVE/MadREP: Economic Development Division - Office of Business Resources

\$15 Minimum Wage: These centrally budgeted funds supported the continued phase-in of a \$15 minimum wage for City of Madison employees. The plan, that began in 2016, has been completed in 2019. These funds now appear within agency hourly budgets.

City Memberships: Expenditures budgeted here include: Dane County Cities and Villages Association, League of Wisconsin Municipalities, LWM Urban Alliance, Mayor's Innovation Project, National League of Cities, US Conference of Mayors, Wheeler Report, WI Coalition Against Homelessness, and WI Diversity Procurement Network. Funding for all memberships are consistent with the current level. Increased funding for the WI Coalition Against Homelessness will be used to assist the organizations efforts to generate policies, develop community support, and secure State/Local resources for housing and services to end homelessness in Wisconsin.

Clean Air Coalition: Funding for an annual subsidy to the Clean Air Coalition has been removed from the 2020 Adopted Budget.

DIRECT APPROPRIATIONS

Direct Appropriation Notes (Continued)

Gift Cards to WIC Recipients: Funding for 2,500 gift cards to be distributed to WIC recipients to offset the cost of the Vehicle Registration Fee. The amount was determined based on WIC enrollment trends, in 2019 PHMDC served 2,495 unduplicated families. The 2020 Adopted Budget includes revenue from a \$40 Vehicle Registration Fee. The program will be administered by Public Health. Funding was added via Amendment #1 adopted by the Finance Committee (\$100,000).

Martin Luther King Holiday: These funds provide transportation services and child care for the Martin Luther King Jr. Holiday celebration.

Pathways Program: Funding for the Pathways Program has been removed from the 2020 Adopted Budget.

Police Policy Committee: These one-time funds were used for an independent study to review policies and procedures pertaining to the Madison Police Department. The 2016 Adopted Budget included \$50,000 for costs associated with the study, an amendment in 2016 increased funding for the study to \$400,000. The study has been completed and no additional expenditures are anticipated.

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.

Governance Task Force: These funds were a continuation of one-time funds added in 2018 to support the work of the Governance Task Force. Potential uses for these funds may include, but are not limited to, public engagement, language interpretation and translation, facilities rental and any other research-related costs.

Police Auditor: These funds will be used to create a Police Auditor position. It is anticipated funding will be used to hire a new permanent position. Housing of the position and additional staffing needs will be determined in 2020.

Contingent Reserve: It is the City's policy to appropriate 0.5% of budgeted expenditures to the Contingent Reserve. Contingent Reserve spending authority may later be reallocated to various agencies through resolutions of the Common Council. Technical Adjustments to Comply with State-Mandated Levy Limit reduced funding to the Contingent Reserve via Amendment #10 adopted by the Common Council (\$80,000).