

DIRECT APPROPRIATIONS

Supplemental Compensation

	2016 Actual	2017 Adopted	2017 Projected	2018 Request	2018 Executive
Compensated Absence Escrow	-	1,938,628	-	2,738,628	2,000,000
Flexible Spending	11,090	10,600	24,479	10,600	10,600
Unemployment	101,129	371,474	371,474	371,474	200,000
Health Insurance (Dom Partnerships)	-	-	-	-	250,000
Life Insurance	45,617	45,316	45,316	45,316	45,316
Bus Pass Subsidy	165,145	150,000	150,000	150,000	150,000
Misc Benefits	2,188,224	-	8,721	-	-
Total Supplemental Comp	\$ 2,511,205	\$ 2,516,018	\$ 599,990	\$ 3,316,018	\$ 2,655,916

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 2018 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.

Health Insurance (Domestic Partnerships): Beginning on January 1st 2018 the State of Wisconsin, through Employee Trust Funds, will no longer offer health insurance benefits for domestic partnerships. Starting in 2018 the City will revert 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. Based on current enrollment, the 2018 General Fund impact for providing this benefit is \$250,000.

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

Misc Benefits: In 2016 a variety of miscellaneous benefits were charged centrally. \$900k of this amount represents the reconciliation of pension expenses necessitated by the transition to MUNIS that took place in 2015.

Direct Appropriation to Capital

	2016 Actual	2017 Adopted	2017 Projected	2018 Request	2018 Executive
Direct Appropriation to Capital	4,060,543	4,772,985	4,772,985	4,772,985	6,284,391
Total	\$ 4,060,543	\$ 4,772,985	\$ 4,772,985	\$ 4,772,985	\$ 6,284,391

Direct Appropriations

	2016 Actual	2017 Adopted	2017 Projected	2018 Request	2018 Executive
\$15 Min Wage	-	80,000	80,000	160,000	160,000
City Memberships	91,533	88,033	88,033	89,033	89,033
Clean Air Coalition	-	6,000	6,000	6,000	6,000
Community Gardens Partnership	25,000	25,000	25,000	25,000	25,000
Comm Improvement Initiatives	76,128				
Cost Allocation Study	-	-	-	30,000	30,000
Day Shelter and Gap Services	-	-	-	-	-
Federal Liaison	31,969	40,000	40,000	40,000	40,000
HR & Diverse Hiring Strategies	-	10,000	10,000	-	-
Immigration Assistance Fund	-	-	-	50,000	50,000
Improvement Initiatives	13,485	21,000	21,000	21,000	21,000
Legal Services			-		
License Suspension	77,500	75,000	75,000	75,000	55,000
Madison Food Policy Council	17,056	50,000	50,000	60,000	60,000
MadMarket	25,000	25,000	25,000	25,000	25,000
Martin Luther King Awards	-	600	600	600	600
Martin Luther King Holiday	2,100	7,100	7,100	7,100	7,100
My Brother's Keeper	25,000	-	-	-	-
Pathways Program	-	12,500	12,500	12,500	12,500
Police and Fire Commission	15,040	25,000	25,000	25,000	25,000
Police Policy Review	30,787	400,000	400,000	-	-
Prior Year Encumbrances		400,000	334,236	400,000	400,000
RESJI Initiatives	16,692	-	-	-	-
Revenue Sharing Payments	254,266	242,393	169,738	70,554	62,341
SEED Grants	44,150				
State Liaison	43,329	33,000	33,000	33,000	33,000
Strategic Management Governance	-	-	-	30,000	30,000
Taxes and Special Assessments	50,000	50,000	50,000	50,000	50,000
THRIVE / MadREP	18,000	18,000	18,000	18,000	18,000
Transit for Jobs	80,000	-	-	-	-
Zoo	425,078	75,000	75,000	75,000	75,000
Insurance Fund	1,600,000				
Contingent Reserve	198,951	1,500,000	1,500,000	1,500,000	1,500,000
Cost Allocation	-	-	-	-	(850,000)
Total	\$ 3,161,064	\$ 3,183,626	\$ 3,045,207	\$ 2,802,787	\$ 1,924,574
General Fund Lapse		(550,000)		(550,000)	

Direct Appropriation Notes

\$15 Minimum Wage: These centrally budgeted funds will support the second phase of a \$15 minimum wage for City of Madison employees. The plan anticipates reaching \$15 within 4 years. Funds will be distributed to agency budgets based on actual expenditures.

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 the WI Coalition Against Homelessness was increased from \$3,000 to \$4,000; funding for all remaining 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: These funds provide a direct annual subsidy to the Clean Air Coalition.

DIRECT APPROPRIATIONS

Direct Appropriation Notes (Continued)

Community Gardens Partnership: These funds are for a partnership with Community GroundWorks and Dane County UW-Extension to provide operations and support of community gardens programming. The City contribution supports general operations through a contract with Community GroundWorks is \$25,000 general support, the initiative receiving additional funds through the Community Development Block Grant (budgeted in CDD).

Cost Allocation Study: These funds will support a consultant study regarding the City's cost allocation plan. Findings for the study will be used to inform how costs for central services are allocated to the City's enterprise and grant funds.

HR & Diverse Hiring Strategies: These one-time funds were included in the 2017 budget to support an independent review of the City's human resources policies and procedures. The review will focus on improving diversity in our recruiting and hiring practices as well as best practices in employee retention.

Immigration Assistance Fund: Funds for a county-administered fund providing legal services to immigrants. The City contribution, along with an equal match from Dane County, will be used as a grant match to receive technical assistance from the Vera Institute of Justice.

Improvement Initiatives: These funds support leadership development training opportunities for City staff. Funding also support customer satisfaction surveys and periodic resident satisfaction surveys administered by the University of Wisconsin Survey Center.

Madison Food Policy Council: These funds are for a grant program providing funding for projects geared towards improving Madison's regional food system through improving food access. The grant program is administered by the Madison Food Policy Council. The Executive Budget increases funding by \$10,000 supporting various operating costs associated with the program.

MadMarket: These funds are for contractual support to administer Electronic Benefits Transfer (EBT) programming for Supplemental Nutritional Assistance Program (SNAP) participants at farmers' markets and the MadMarket Double Dollars program at participating markets. This service is carried out through a partnership with Dane County. Community Action Coalition is the current vendor.

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

My Brother's Keeper: These funds support a contract with the Urban League. In 2017 the funds were transferred to the Mayor's Office.

Pathways Program: These funds provide the City's commitment to the Pathways Program through the Madison Metropolitan School District. The Pathways program seeks to provide MMSD students with career opportunities in the Greater Madison area. Partners in the program include: Madison Metropolitan School District, Dane County, the City of Madison, Madison Area Technical College, Workforce Development, and the Greater Madison Chamber of Commerce.

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 is currently underway and will be completed in 2017.

RESJI: These funds were originally included in the 2016 Adopted Budget. The 2017 Executive Budget transfers the funding to the DCR budget.

Transit for Jobs: These funds support a contract with Porchlight to provide the service. The 2017 Adopted Budget transferred these funds to the Community Development Division. The 2018 Executive Budget maintains funding for the contract at \$80,000 annually.

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.

Contingent Reserve: It is the City's policy to appropriate 0.5% of budgeted expenditures to the Contingent Reserve (\$1.5 million). Contingent Reserve spending authority may later be reallocated to various agencies through resolutions of the Common Council. The 2017 Adopted Budget increased the Contingent Reserve by \$300,000 to \$1.5 million. The 2018 Executive Budget maintains funding at the current

Cost Allocation: Starting in 2018 the City will conduct an analysis regarding the allocation of central service costs to enterprise and grant agencies. This amount represents the increase anticipated through allocating costs.

General Fund Lapse: The 2018 Budget does not include an assumed lapse in General Fund expenditures; prior year trends and 2017 projections indicates the fund indicates many agencies within the General Fund end the year at budget and do not realize this level of savings. Eliminating the lapse will help strengthen the General Fund balance.