

# Finance Department

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## *Agency Overview*

### Agency Mission

The agency's mission is to enhance the financial health of Madison and serve as the steward of the City's resources through financial information, advice and support to the public, employees, City agencies and policymakers.

### Agency Overview

The agency is responsible for citywide financial services including: general accounting, financial reporting, budgeting, internal audit, risk management, purchasing, payroll, and debt management. The goal of the Finance Department is to provide quality service to City agencies and facilitate processes that contribute to quality financial information for internal and external stakeholders. Major initiatives planned for 2017 include implementing a training program for City staff around recently launched financial software and supporting the implementation of strategic management.

### 2018 Budget Highlights

The 2018 Executive Budget includes funding for:

- The continuation of professional services contracts that support various aspects of financial management within the City; contracts include, but are not limited to: \$96,150 for audit services, \$295,000 for ambulance billing, \$60,000 for collection services, and \$16,500 for actuarial services.
- Continued funding for implementation of data management efforts as part of the City's strategic management initiative. Funds in the 2018 budget will be used for a performance management internship program, data visualization tools, and a resident survey.
- Elimination of an Account Clerk position that was previously authorized as a double fill position.

**Finance Department****Function: Administration***Budget Overview***Budget by Service (All Funds)**

	2016 Actual	2017 Adopted	2017 Projected	2018 Request	2018 Executive
<b>Revenue</b>					
Accounting	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Administrative Support	(157)	-	-	-	-
<b>Total Revenue</b>	<b>\$ (15,157)</b>	<b>\$ (15,000)</b>	<b>\$ (15,000)</b>	<b>\$ (15,000)</b>	<b>\$ (15,000)</b>
<b>Expense</b>					
Accounting	2,122,529	2,366,670	2,265,812	2,289,241	2,289,939
Administrative Support	563,326	618,267	589,980	640,654	642,982
Budget & Program Evaluation	661,600	639,945	687,977	746,519	784,426
Risk Management	49,724	81,926	90,630	78,796	80,694
<b>Total Expense</b>	<b>\$ 3,397,179</b>	<b>\$ 3,706,808</b>	<b>\$ 3,634,399</b>	<b>\$ 3,755,210</b>	<b>\$ 3,798,041</b>
<b>Net General Fund</b>	<b>\$ 3,382,022</b>	<b>\$ 3,691,808</b>	<b>\$ 3,619,399</b>	<b>\$ 3,740,210</b>	<b>\$ 3,783,041</b>

**Budget by Fund & Major**

Fund: General

	2016 Actual	2017 Adopted	2017 Projected	2018 Request	2018 Executive
<b>Revenue</b>					
Intergovernmental Revenues	(157)	-	-	-	-
Misc Revenue	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
<b>Total Revenue</b>	<b>\$ (15,157)</b>	<b>\$ (15,000)</b>	<b>\$ (15,000)</b>	<b>\$ (15,000)</b>	<b>\$ (15,000)</b>
<b>Expense</b>					
Salaries	2,123,309	2,259,210	2,160,307	2,326,444	2,362,100
Benefits	712,244	733,518	765,013	734,246	736,179
Supplies	41,744	32,250	55,310	41,798	41,798
Purchased Services	506,545	659,308	638,222	637,272	650,123
Debt & Other Financing	-	-	96	-	-
Inter Departmental Charges	13,337	22,522	15,450	15,450	7,841
<b>Total Expense</b>	<b>\$ 3,397,179</b>	<b>\$ 3,706,808</b>	<b>\$ 3,634,399</b>	<b>\$ 3,755,210</b>	<b>\$ 3,798,041</b>
<b>Net General Fund</b>	<b>\$ 3,382,022</b>	<b>\$ 3,691,808</b>	<b>\$ 3,619,399</b>	<b>\$ 3,740,210</b>	<b>\$ 3,783,041</b>

# Finance Department

Function: Administration

## Service Overview

### Service: Accounting

#### Service Description

This service is responsible for overseeing and processing all financial transactions within the City of Madison. Specific functions performed by the service include procuring goods for City departments, processing the biweekly payroll, and preparing the Comprehensive Annual Financial Report. The goal of the service is to provide high quality service to City departments while ensuring financial activity is compliant with Generally Accepted Account Principles.

#### 2018 Planned Activities

- Continue training efforts for City staff regarding functionality of the enterprise wide financial system
- Oversee a formal month end closing policy and process for the City's financial data; this effort will improve the quality of financial data
- Improve access for City staff and vendor through implementation of Vendor Self Service and enhancements to Employee Self Service
- Continue to support improvements to the City's enterprise wide financial system

#### Service Budget by Account Type

	2016 Actual	2017 Adopted	2017 Projected	2018 Request	2018 Executive
Revenue	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Expense	2,122,529	2,366,670	2,265,812	2,289,241	2,289,939
<b>Net Service Budget</b>	<b>\$ 2,107,529</b>	<b>\$ 2,351,670</b>	<b>\$ 2,250,812</b>	<b>\$ 2,274,241</b>	<b>\$ 2,274,939</b>

### Service: Administrative Support

#### Service Description

This service provides clerical and office services to City agencies. In addition to Administrative Support Team staff who are assigned to various City agencies to assist with both special projects and day-to-day operations, a centralized Document Services Unit provides confidential word processing services, as well as software support to City agencies, application conversion, website administration and assistance with agency budget preparation. This Unit develops and prepares newsletters and brochures, complex financial schedules, database management, routine documents, and can provide Braille output of a variety of documents upon request.

#### 2018 Planned Activities

- Support the 2018 Election process by providing staff support to the Clerk's Office

#### Service Budget by Account Type

	2016 Actual	2017 Adopted	2017 Projected	2018 Request	2018 Executive
Revenue	(157)	-	-	-	-
Expense	563,326	618,267	589,980	640,654	642,982
<b>Net Service Budget</b>	<b>\$ 563,169</b>	<b>\$ 618,267</b>	<b>\$ 589,980</b>	<b>\$ 640,654</b>	<b>\$ 642,982</b>

*Service Overview*

**Service: Budget & Program Evaluation**

Service Description

This service is responsible for preparing and monitoring the City’s operating and capital budgets. The service also evaluates City programs by performing audits of City operations and analyzing various data sources. The goal of the service is to provide high quality analysis regarding the City’s budget and operations and share this information in a transparent and meaningful manner with both internal and external stakeholders.

2018 Planned Activities

- Focus on process improvement efforts as it pertains to the budget publication, Single Audit development, and publication of Finance Committee materials
- Develop data visualization dashboards allowing residents, policy makers, and agency staff to leverage financial data in the decision making process
- Work with City agencies to complete a service inventory with the goal of connecting City services with the outcome they impact
- Develop data action plans to begin collecting data for indicators as outlined in the strategic framework
- Working with partner agencies formalize policies and procedures pertaining to grant management

Service Budget by Account Type

	2016 Actual	2017 Adopted	2017 Projected	2018 Request	2018 Executive
Revenue	-	-	-	-	-
Expense	661,600	639,945	687,977	746,519	784,426
<b>Net Service Budget</b>	<b>\$ 661,600</b>	<b>\$ 639,945</b>	<b>\$ 687,977</b>	<b>\$ 746,519</b>	<b>\$ 784,426</b>

**Service: Risk Management**

Service Description

This service is responsible for administration of the City's general liability, auto liability, property and other miscellaneous insurance programs and acts as the liaison between the City and the Wisconsin Municipal Mutual Insurance Company (WMMIC). Risk Management also monitors the insurance requirements of City contracts and investigates the appropriateness of claims against the City. Risk Management is also responsible for the implementation, administration and continued enhancement of the City Safety and Worker's Compensation programs.

2018 Planned Activities

- Examine business processes in order to transition to a paperless model

Service Budget by Account Type

	2016 Actual	2017 Adopted	2017 Projected	2018 Request	2018 Executive
Revenue	-	-	-	-	-
Expense	49,724	81,926	90,630	78,796	80,694
<b>Net Service Budget</b>	<b>\$ 49,724</b>	<b>\$ 81,926</b>	<b>\$ 90,630</b>	<b>\$ 78,796</b>	<b>\$ 80,694</b>

# Finance Department

Function: Administration

## Line Item Detail

Agency Primary Fund: General

### Intergovernmental Revenues

	2016 Actual	2017 Adopted	2017 Projected	2018 Request	2018 Executive
Other Unit of Gov Rev Op	(157)	-	-	-	-
<b>TOTAL</b>	<b>\$ (157)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Misc Revenue

	2016 Actual	2017 Adopted	2017 Projected	2018 Request	2018 Executive
Miscellaneous Revenue	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
<b>TOTAL</b>	<b>\$ (15,000)</b>				

### Salaries

	2016 Actual	2017 Adopted	2017 Projected	2018 Request	2018 Executive
Permanent Wages	2,051,410	2,330,402	2,108,156	2,331,023	2,331,023
Salary Savings	-	(67,850)	-	(67,850)	(67,850)
Salary Reimbursed	-	(41,605)	-	-	-
Premium Pay	2	20,263	-	14,927	14,927
Compensated Absence	17,301	-	19,824	-	-
Hourly Wages	25,396	13,000	23,294	43,344	79,000
Overtime Wages Permanent	28,545	5,000	8,032	5,000	5,000
Overtime Wages Hourly	160	-	-	-	-
Election Officials Wages	495	-	1,002	-	-
<b>TOTAL</b>	<b>\$ 2,123,309</b>	<b>\$ 2,259,210</b>	<b>\$ 2,160,307</b>	<b>\$ 2,326,444</b>	<b>\$ 2,362,100</b>

### Benefits

	2016 Actual	2017 Adopted	2017 Projected	2018 Request	2018 Executive
Comp Absence Escrow	50,123	-	67,868	-	-
Health Insurance Benefit	356,694	381,285	374,022	382,557	387,216
Wage Insurance Benefit	8,732	8,129	9,092	9,201	9,200
WRS	139,256	158,462	143,760	158,504	156,180
FICA Medicare Benefits	157,440	174,666	161,485	175,064	174,663
Post Employment Health Plans	-	10,976	8,787	8,920	8,920
<b>TOTAL</b>	<b>\$ 712,244</b>	<b>\$ 733,518</b>	<b>\$ 765,013</b>	<b>\$ 734,246</b>	<b>\$ 736,179</b>

### Supplies

	2016 Actual	2017 Adopted	2017 Projected	2018 Request	2018 Executive
Purchasing Card Unallocated	-	-	7,277	-	-
Office Supplies	8,202	6,000	4,184	5,400	5,400
Copy Printing Supplies	11,026	9,500	16,956	8,500	8,500
Furniture	465	1,600	1,924	5,100	5,100
Hardware Supplies	4,690	2,000	2,101	3,312	3,312
Software Lic & Supplies	-	150	7,867	5,600	5,600
Postage	10,750	9,000	9,993	8,700	8,700
Books & Subscriptions	2,360	2,500	4,420	3,100	3,100
Work Supplies	4,193	1,400	588	2,086	2,086
Safety Supplies	58	100	-	-	-
<b>TOTAL</b>	<b>\$ 41,744</b>	<b>\$ 32,250</b>	<b>\$ 55,310</b>	<b>\$ 41,798</b>	<b>\$ 41,798</b>

**Finance Department****Function: Administration***Line Item Detail***Agency Primary Fund: General****Purchased Services**

	2016 Actual	2017 Adopted	2017 Projected	2018 Request	2018 Executive
Telephone	4,788	5,500	8,314	3,712	3,712
Custodial Bldg Use Charges	74,820	73,013	73,013	73,013	85,864
Comm Device Mntc	3,326	3,700	109	3,330	3,330
Recruitment	1,675	1,500	1,270	750	750
Mileage	1,427	300	311	550	550
Conferences & Training	20,181	22,200	15,389	28,500	28,500
Memberships	2,053	5,000	5,164	5,402	5,402
Financial Actuary Services	9,500	12,500	3,000	16,500	16,500
Audit Services	89,681	94,245	115,082	96,130	96,130
Bank Services	15	100	-	100	100
Collection Services	39,184	60,000	89,018	60,000	60,000
Delivery Freight Charges	378	500	308	625	625
Storage Services	3,822	3,800	4,656	1,710	1,710
Management Services	250,602	300,000	300,000	295,000	295,000
Advertising Services	427	200	-	500	500
Printing Services	-	1,200	-	900	900
Other Services & Expenses	4,339	75,000	22,589	50,000	50,000
Circuit Court Fee	-	50	-	50	50
Other Insurance	20	-	-	-	-
Permits & Licenses	305	500	-	500	500
<b>TOTAL</b>	<b>\$ 506,545</b>	<b>\$ 659,308</b>	<b>\$ 638,222</b>	<b>\$ 637,272</b>	<b>\$ 650,123</b>

**Debt & Other Financing**

	2016 Actual	2017 Adopted	2017 Projected	2018 Request	2018 Executive
Interest	-	-	96	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 96</b>	<b>\$ -</b>	<b>\$ -</b>

**Inter-Departmental Charges**

	2016 Actual	2017 Adopted	2017 Projected	2018 Request	2018 Executive
ID Charge From Engineering	7,072	7,072	-	-	-
ID Charge From Insurance	3,968	12,900	12,900	12,900	5,175
ID Charge From Workers Comp	2,297	2,550	2,550	2,550	2,666
<b>TOTAL</b>	<b>\$ 13,337</b>	<b>\$ 22,522</b>	<b>\$ 15,450</b>	<b>\$ 15,450</b>	<b>\$ 7,841</b>

**Finance**

**Function: Administration**

*Position Summary*

	CG	2017 Budget		2018 Request		Executive	
		FTEs	Amount	FTEs	Amount	FTEs	Amount
ACCOUNTANT	18	11.00	752,087	11.00	785,376	11.00	785,376
ACCT CLERK	20	4.00	208,184	3.00	171,411	3.00	171,411
ACCT SERVICES MGR	18	1.00	118,715	1.00	121,930	1.00	121,930
ACCT TECH	20	3.00	179,998	3.00	163,629	3.00	163,629
ADMIN ANAL	18	4.00	313,000	4.00	326,795	4.00	326,795
ADMIN SUPPORT CLK	20	4.00	207,367	4.00	209,077	4.00	209,077
BUDGET/PROG EVAL MGR	18	1.00	109,672	1.00	111,863	1.00	111,863
BUYER	16	2.00	126,348	2.00	130,375	2.00	130,375
DOC SERVS LDWKR	17	1.00	61,306	1.00	62,531	1.00	62,531
DOC SERVS SPEC	17	2.00	111,234	2.00	113,456	2.00	113,456
FINANCE DIR	21	1.00	154,843	1.00	159,276	1.00	159,276
GRANT WRITER	18	1.00	74,176	1.00	75,657	1.00	75,657
PRINCIPAL ACCOUNTANT	18	3.00	307,377	3.00	314,003	3.00	314,003
PROG ASST	20	2.00	99,820	2.00	105,656	2.00	105,656
RISK MANAGER	18	1.00	103,880	1.00	106,966	1.00	106,966
SAFETY COORDINATOR	18	1.00	77,098	1.00	78,638	1.00	78,638
<b>TOTAL</b>		<b>42.00</b>	<b>\$ 3,005,105</b>	<b>41.00</b>	<b>\$ 3,036,638</b>	<b>41.00</b>	<b>\$ 3,036,638</b>

Salary amounts recorded on this page are for total budgeted salaries; this amount may differ from budgeted permanent wages as presented in the Line Item Detail due to payroll allocations to other funding sources (capital projects, grants, etc.) or inter-agency services are not reflected in this summary page.