

# Finance

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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.

### 2019 Budget Highlights

The 2019 Executive Budget includes funding for:

- The continuation of professional services contracts that support various aspects of financial management within the City:
  - Audit Services: (\$96,130)
  - Ambulance Billing: (\$65,000)
  - Collection Services: (\$295,000)
  - Actuarial Services: (\$13,500)
- Continued funding for implementation of data management efforts as part of the City's strategic management initiative. Funds in the 2019 budget will be used for a performance management internship program, data visualization tools, and a resident survey (\$75,000).
- Funding for partnership with the Center on Wisconsin Strategy (COWS) to support a partnership with the University of Wisconsin. The goal of the partnership is to leverage resources through the University to complete projects utilizing data to help solve problems ultimately improving City service delivery (\$25,000).
- Anticipates the Treasurer becoming a service within the Finance Department in July of 2019. The current Treasurer position will be reclassified to a Treasury and Revenue Manager that will oversee the service. This position will be double filled for up to 4 months in 2019. Funding for the double fill will be realized by managing salary savings. This consolidation will result in increased efficiency in providing Treasurer service.
- The Executive Budget reflects the City's cost allocation model that was developed in 2018. The goal of this methodology is to accurately and consistently allocate central service costs to enterprise agencies receiving services. Charges associated with cost allocation are reflected in the inter-departmental charges & billing major expenditure categories shown in the Line Item Detail section of the agency's budget. Reference the Executive Summary for a full explanation of the methodology, the allocation basis, and summary of allocated costs.

# Finance Department

Function: Administration

## Budget by Service (All Funds)

	2017 Actual	2018 Adopted	2018 Projected	2019 Request	2019 Executive
<b>Revenue</b>					
Accounting	(30,745)	(15,000)	(30,745)	(15,000)	(137,016)
Budget & Prgm Mgmt	-	-	-	-	(277,984)
Administrative Support	(808)	-	(242)	-	-
<b>Total Revenue</b>	<b>\$ (31,553)</b>	<b>\$ (15,000)</b>	<b>\$ (30,987)</b>	<b>\$ (15,000)</b>	<b>\$ (415,000)</b>
<b>Expense</b>					
Accounting	2,304,963	2,289,939	2,277,780	2,315,000	2,209,233
Budget & Prgm Mgmt	792,207	856,534	822,072	860,046	951,580
Risk Mgmt	45,095	8,586	19,706	-	-
Administrative Support	580,839	642,982	608,312	645,624	674,845
<b>Total Expense</b>	<b>\$ 3,723,104</b>	<b>\$ 3,798,041</b>	<b>\$ 3,727,869</b>	<b>\$ 3,820,670</b>	<b>\$ 3,835,658</b>
<b>Net General Fund</b>	<b>\$ 3,691,551</b>	<b>\$ 3,783,041</b>	<b>\$ 3,696,882</b>	<b>\$ 3,805,670</b>	<b>\$ 3,420,658</b>

## Budget by Fund & Major

Fund: General

	2017 Actual	2018 Adopted	2018 Projected	2019 Request	2019 Executive
<b>Revenue</b>					
Intergovernmental Revenues	(808)	-	(242)	-	-
Misc Revenue	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Transfer In	(15,745)	-	(15,745)	-	(400,000)
<b>Total Revenue</b>	<b>\$ (31,553)</b>	<b>\$ (15,000)</b>	<b>\$ (30,987)</b>	<b>\$ (15,000)</b>	<b>\$ (415,000)</b>
<b>Expense</b>					
Salaries	2,238,185	2,362,100	2,306,230	2,402,594	2,832,061
Benefits	809,550	736,179	723,874	704,142	785,248
Supplies	49,754	41,798	81,906	34,982	34,982
Purchased Services	609,998	650,123	608,018	671,233	691,265
Debt & Other Financing	168	-	-	-	-
Inter Departmental Charges	15,450	7,841	7,841	7,719	7,719
Inter Departmental Billing	-	-	-	-	(515,617)
<b>Total Expense</b>	<b>\$ 3,723,104</b>	<b>\$ 3,798,041</b>	<b>\$ 3,727,869</b>	<b>\$ 3,820,670</b>	<b>\$ 3,835,658</b>
<b>Net General Fund</b>	<b>\$ 3,691,551</b>	<b>\$ 3,783,041</b>	<b>\$ 3,696,882</b>	<b>\$ 3,805,670</b>	<b>\$ 3,420,658</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.

#### 2019 Planned Activities

- Assist the Madison Water Utility in completing phase 1 of the migration to the City's enterprise wide financial system.
- Lead implementation on new functionality of the enterprise wide financial systems, which may include: approvals through web-based applications, vendor self service, migrating the special assessments system, and electronic bidding.
- Administer the open-enrollement period for City employees.

#### Service Budget by Account Type

	2017 Actual	2018 Adopted	2018 Projected	2019 Request	2019 Executive
Revenue	(30,745)	(15,000)	(30,745)	(15,000)	(137,016)
Expense	2,304,963	2,289,939	2,277,780	2,315,000	2,209,233
<b>Net Service Budget</b>	<b>\$ 2,274,218</b>	<b>\$ 2,274,939</b>	<b>\$ 2,247,035</b>	<b>\$ 2,300,000</b>	<b>\$ 2,072,217</b>

### Service: Budget & Prgm Mgmt

#### Service Description

This service is responsible for preparing the City's annual capital and operating budgets, as well as providing assistance to City agencies with budget development and analysis. The service performs financial, compliance and performance reviews of City agencies; supports city-wide efforts to coordinate, manage and use data effectively in support of racial equity, social justice and performance goals; and coordinates the City's efforts to identify and secure outside grant funding.

#### 2019 Planned Activities

- As part of the City's performance excellence system, work to implement an outcomes-based approach to the City's budget process.
- Develop and execute the annual audit workplan.
- Assist agencies in implementing data action plans to begin collecting and analyzing data regarding performance measures developed during the first phase of Results Madison.

#### Service Budget by Account Type

	2017 Actual	2018 Adopted	2018 Projected	2019 Request	2019 Executive
Revenue	-	-	-	-	(277,984)
Expense	792,207	856,534	822,072	860,046	951,580
<b>Net Service Budget</b>	<b>\$ 792,207</b>	<b>\$ 856,534</b>	<b>\$ 822,072</b>	<b>\$ 860,046</b>	<b>\$ 673,596</b>

# Finance Department

Function: Administration

## Service Overview

### Service: Risk Mgmt

#### 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.

#### 2019 Planned Activities

- In 2019, all Risk Management functions are funded through the Insurance and Worker's Compensation funds. Reference the Insurance and Worker's Compensation sections of the budget document for planned activities in these areas.

#### Service Budget by Account Type

	2017 Actual	2018 Adopted	2018 Projected	2019 Request	2019 Executive
Revenue	-	-	-	-	-
Expense	45,095	8,586	19,706	-	-
<b>Net Service Budget</b>	<b>\$ 45,095</b>	<b>\$ 8,586</b>	<b>\$ 19,706</b>	<b>\$ -</b>	<b>-</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.

#### 2019 Planned Activities

- Continue to administer the Administrative Support Team assisting City departments with special projects and day-to-day operations.
- Document Services will provide assistance to City departments in document presentation, database management, and website administration.

#### Service Budget by Account Type

	2017 Actual	2018 Adopted	2018 Projected	2019 Request	2019 Executive
Revenue	(808)	-	(242)	-	-
Expense	580,839	642,982	608,312	645,624	674,845
<b>Net Service Budget</b>	<b>\$ 580,031</b>	<b>\$ 642,982</b>	<b>\$ 608,069</b>	<b>\$ 645,624</b>	<b>\$ 674,845</b>

# Finance Department

Function: Administration

## Line Item Detail

Agency Primary Fund: General

### Intergovernmental Revenues

	2017 Actual	2018 Adopted	2018 Projected	2019 Request	2019 Executive
Other Unit of Gov Rev Op	(808)	-	(242)	-	-
<b>TOTAL</b>	<b>\$ (808)</b>	<b>\$ -</b>	<b>\$ (242)</b>	<b>\$ -</b>	<b>\$ -</b>

### Misc Revenue

	2017 Actual	2018 Adopted	2018 Projected	2019 Request	2019 Executive
Miscellaneous Revenue	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
<b>TOTAL</b>	<b>\$ (15,000)</b>	<b>\$ (15,000)</b>	<b>\$ (15,000)</b>	<b>\$ (15,000)</b>	<b>\$ (15,000)</b>

### Transfer In

	2017 Actual	2018 Adopted	2018 Projected	2019 Request	2019 Executive
Transfer In From Other Restrict	(15,745)	-	(15,745)	-	-
Transfer In From Capital	-	-	-	-	(400,000)
<b>TOTAL</b>	<b>\$ (15,745)</b>	<b>\$ -</b>	<b>\$ (15,745)</b>	<b>\$ -</b>	<b>\$ (400,000)</b>

### Salaries

	2017 Actual	2018 Adopted	2018 Projected	2019 Request	2019 Executive
Permanent Wages	2,171,283	2,331,023	2,247,671	2,385,811	2,815,278
Salary Savings	-	(67,850)	-	(67,850)	(67,850)
Premium Pay	-	14,927	479	5,133	5,133
Compensated Absence	22,306	-	22,306	-	-
Hourly Wages	34,090	79,000	27,918	77,000	77,000
Overtime Wages Permanent	10,044	5,000	7,857	2,500	2,500
Election Officials Wages	462	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,238,185</b>	<b>\$ 2,362,100</b>	<b>\$ 2,306,230</b>	<b>\$ 2,402,594</b>	<b>\$ 2,832,061</b>

### Benefits

	2017 Actual	2018 Adopted	2018 Projected	2019 Request	2019 Executive
Comp Absence Escrow	106,755	-	51,402	-	-
Health Insurance Benefit	368,905	387,216	333,264	345,410	370,092
Wage Insurance Benefit	9,407	9,200	10,084	10,144	11,638
WRS	149,228	156,180	150,812	159,852	184,394
FICA Medicare Benefits	166,292	174,663	169,435	179,816	210,204
Post Employment Health Plans	8,963	8,920	8,877	8,920	8,920
<b>TOTAL</b>	<b>\$ 809,550</b>	<b>\$ 736,179</b>	<b>\$ 723,874</b>	<b>\$ 704,142</b>	<b>\$ 785,248</b>

### Supplies

	2017 Actual	2018 Adopted	2018 Projected	2019 Request	2019 Executive
Purchasing Card Unallocated	-	-	45,078	-	-
Office Supplies	5,521	5,400	3,579	4,700	4,700
Copy Printing Supplies	17,787	8,500	15,082	10,500	10,500
Furniture	3,697	5,100	1,330	4,900	4,900
Hardware Supplies	5,071	3,312	1,023	3,295	3,295
Software Lic & Supplies	1,989	5,600	322	5,600	5,600
Postage	11,440	8,700	11,522	600	600
Books & Subscriptions	3,621	3,100	3,920	3,100	3,100
Work Supplies	537	2,086	50	2,287	2,287
Safety Supplies	93	-	-	-	-
<b>TOTAL</b>	<b>\$ 49,754</b>	<b>\$ 41,798</b>	<b>\$ 81,906</b>	<b>\$ 34,982</b>	<b>\$ 34,982</b>

# Finance Department

Function: Administration

Line Item Detail

Agency Primary Fund: General

**Purchased Services**

	2017 Actual	2018 Adopted	2018 Projected	2019 Request	2019 Executive
Telephone	5,487	3,712	3,914	4,697	4,697
Facility Rental	3,443	-	-	-	-
Custodial Bldg Use Charges	69,767	85,864	86,348	85,864	80,896
Comm Device Mntc	55	3,330	-	1,295	1,295
System & Software Mntc	-	-	6,389	7,925	7,925
Recruitment	2,906	750	2,265	1,250	1,250
Mileage	246	550	-	550	550
Conferences & Training	24,117	28,500	23,211	34,000	34,000
Memberships	5,364	5,402	4,374	4,733	4,733
Financial Actuary Services	1,500	16,500	12,000	13,500	13,500
Audit Services	87,131	96,130	91,033	96,130	96,130
Bank Services	-	100	-	-	-
Collection Services	53,237	60,000	55,283	65,000	65,000
Delivery Freight Charges	154	625	313	150	150
Storage Services	4,689	1,710	4,007	9,525	9,525
Management Services	339,564	295,000	300,000	295,000	295,000
Advertising Services	-	500	-	700	700
Printing Services	-	900	-	320	320
Other Services & Expenses	12,339	50,000	18,860	50,444	75,444
Circuit Court Fee	-	50	-	-	-
Permits & Licenses	-	500	20	150	150
<b>TOTAL</b>	<b>\$ 609,998</b>	<b>\$ 650,123</b>	<b>\$ 608,018</b>	<b>\$ 671,233</b>	<b>\$ 691,265</b>

**Debt & Other Financing**

	2017 Actual	2018 Adopted	2018 Projected	2019 Request	2019 Executive
Interest	168	-	-	-	-
<b>TOTAL</b>	<b>\$ 168</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Inter-Departmental Charges**

	2017 Actual	2018 Adopted	2018 Projected	2019 Request	2019 Executive
ID Charge From Insurance	12,900	5,175	5,175	5,497	5,497
ID Charge From Workers Comp	2,550	2,666	2,666	2,222	2,222
<b>TOTAL</b>	<b>\$ 15,450</b>	<b>\$ 7,841</b>	<b>\$ 7,841</b>	<b>\$ 7,719</b>	<b>\$ 7,719</b>

**Inter-Departmental Billings**

	2017 Actual	2018 Adopted	2018 Projected	2019 Request	2019 Executive
ID Billing To Landfill	-	-	-	-	(18,446)
ID Billing To Monona Terrace	-	-	-	-	(75,901)
ID Billing To Golf Courses	-	-	-	-	(45,256)
ID Billing To Parking	-	-	-	-	(59,938)
ID Billing To Sewer	-	-	-	-	(41,919)
ID Billing To Stormwater	-	-	-	-	(75,998)
ID Billing To Transit	-	-	-	-	(51,314)
ID Billing To Water	-	-	-	-	(146,845)
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(515,617)</b>

**Finance**

**Function: Administration**

*Position Summary*

	CG	2018 Budget		2019 Request		Executive	
		FTEs	Amount	FTEs	Amount	FTEs	Amount
ACCOUNTANT	18	12.00	793,073	12.00	863,529	12.00	891,593
ACCT CLERK	20	2.00	113,463	2.00	113,988	2.00	117,693
ACCT SERVICES MGR	18	1.00	121,930	1.00	121,565	1.00	125,515
ACCT TECH	20	3.00	163,629	3.00	194,902	3.00	201,236
ADMIN ANAL	18	4.00	326,795	4.00	336,974	3.00	264,549
ADMIN SUPPORT CLK	20	4.00	209,077	4.00	212,753	4.00	219,668
BUDGET/PROG EVAL MGR	18	1.00	111,863	1.00	114,565	1.00	118,288
BUYER	16	2.00	130,375	2.00	135,186	2.00	139,579
DATA ANALYST	18	-	-	-	-	2.00	142,350
DOC SERVS LDWKR	17	1.00	62,531	1.00	62,772	1.00	64,812
DOC SERVS SPEC	17	2.00	113,456	2.00	114,063	1.00	58,797
FINANCE DIR	21	1.00	159,276	1.00	163,086	1.00	168,386
GRANT WRITER	18	1.00	75,657	1.00	75,948	1.00	78,416
PRINCIPAL ACCOUNTANT	18	3.00	314,003	3.00	317,263	3.00	327,574
PROG ASST	20	2.00	105,656	2.00	107,271	2.00	110,758
RISK MANAGER	18	1.00	106,966	1.00	107,377	1.00	110,867
SAFETY COORDINATOR	18	1.00	78,638	1.00	70,483	1.00	72,773
<b>TOTAL</b>		<b>41.00</b>	<b>\$ 2,986,387</b>	<b>41.00</b>	<b>\$ 3,111,724</b>	<b>41.00</b>	<b>\$ 3,212,855</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.