

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.

2022 Budget Highlights

The 2022 Adopted Budget:

- Increases the General Fund debt service payment to reflect actual 2022 debt service payments. (Increase: \$195,500)
- Increases the Contingent Reserve to 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: \$95,000)
- Eliminates a furlough program for general municipal employees that was included in the 2021 Adopted Budget. (Increase: \$1,200,000)
- The Executive Budget included a 1% cost of living adjustment (COLA) for general municipal employees in Direct Appropriations. In the Adopted Budget, these costs have been allocated to the agency budgets. (Increase: \$1,500,000)
- Funds the removal of the residency requirement that reduces longevity increases by one (1) percent for those employees in Compensation Group 18 who do not reside in the City of Madison. This will require a change to the MGO 3.54(16)(a). (Increase: \$75,000)
- Increases Compensated Absence Escrow to reflect current trends. (Increase: \$480,000)
- Includes \$840,000 for capital projects funded by a Direct Appropriation from the General Fund. These projects are outlined in the Adopted Capital Budget. The Executive Budget included \$915,000 for capital projects funded by a Direct Appropriation from the General Fund. Operating Amendment #3 adopted by the Common Council transferred \$75,000 from Direct Appropriations to the Community Development Division - Affordable Housing's purchased services in order to fund a consultant study for a new Community Plan to Prevent and End Homelessness, as required by the federal Housing and Urban Development Department (HUD). This transfer was accomplished by changing the funding source for the Henry Vilas Zoo capital project from Transfer in From General Fund (Direct Appropriations) to General Fund GO Borrowing via Capital Amendment #9 adopted by the Common Council. (Decrease: \$55,000)

Direct Appropriations**Function: Administration***Budget Overview*

Agency Budget by Fund

| | 2020 Actual | 2021 Adopted | 2021 Projected | 2022 Request | 2022 Executive | 2022 Adopted |
|--------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General | 57,227,633 | 61,903,867 | 58,818,134 | 69,146,867 | 66,179,413 | 65,263,539 |
| TOTAL | \$ 57,227,633 | \$ 61,903,867 | \$ 58,818,134 | \$ 69,146,867 | \$ 66,179,413 | \$ 65,263,539 |

Agency Budget by Service

| | 2020 Actual | 2021 Adopted | 2021 Projected | 2022 Request | 2022 Executive | 2022 Adopted |
|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Direct Appropriations | 57,227,633 | 61,903,867 | 58,818,134 | 69,146,867 | 66,179,413 | 65,263,539 |
| TOTAL | \$ 57,227,633 | \$ 61,903,867 | \$ 58,818,134 | \$ 69,146,867 | \$ 66,179,413 | \$ 65,263,539 |

Agency Budget by Major-Revenue

| | 2020 Actual | 2021 Adopted | 2021 Projected | 2022 Request | 2022 Executive | 2022 Adopted |
|--------------|---------------------|--------------|----------------|--------------|----------------|--------------|
| Transfer In | (277,812) | - | - | - | - | - |
| TOTAL | \$ (277,812) | \$ - | \$ - | \$ - | \$ - | \$ - |

Agency Budget by Major-Expenses

| | 2020 Actual | 2021 Adopted | 2021 Projected | 2022 Request | 2022 Executive | 2022 Adopted |
|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Salaries | (1,446) | (1,200,000) | 24,985 | 2,043,000 | 1,568,000 | 727,126 |
| Benefits | 369,798 | 3,126,226 | 700,241 | 4,426,226 | 3,631,226 | 3,631,226 |
| Supplies | 375,392 | 75,000 | - | 75,000 | - | - |
| Purchased Services | 1,521,923 | 1,434,676 | 1,344,943 | 1,434,676 | 2,215,895 | 2,215,895 |
| Debt & Other Financing | - | 1,720,000 | - | 1,720,000 | 1,815,000 | 1,815,000 |
| Inter Depart Billing | (105,914) | (119,860) | (119,860) | (119,860) | (124,031) | (124,031) |
| Transfer Out | 55,345,693 | 56,867,825 | 56,867,825 | 59,567,825 | 57,073,323 | 56,998,323 |
| TOTAL | \$ 57,505,445 | \$ 61,903,867 | \$ 58,818,134 | \$ 69,146,867 | \$ 66,179,413 | \$ 65,263,539 |

Direct Appropriations

Function: Administration

Service Overview

Service: Direct Appropriations

Citywide Element: Effective Government

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.

Major Budget Changes

| | 2021 Adopted | 2022 Adopted | \$ Change |
|--|----------------------|----------------------|---------------------|
| Misc Employee Compensation | | | |
| Furlough Savings | (1,200,000) | - | 1,200,000 |
| Compensation | - | 727,126 | 727,126 |
| Compensated Absence Escrow | 2,770,000 | 3,250,000 | 480,000 |
| Flexible Spending | 10,600 | 35,600 | 25,000 |
| Unemployment | 150,000 | 150,000 | - |
| Life Insurance | 45,626 | 45,626 | - |
| Bus Pass Subsidy | 150,000 | 150,000 | - |
| Citywide Expenses | | | |
| City Memberships | 100,157 | 103,157 | 3,000 |
| Cost Allocation Charges | (119,860) | (124,032) | (4,172) |
| Federal Liaison | 40,000 | 40,000 | - |
| Henry Vilas Zoo | 872,733 | 840,000 | (32,733) |
| License Suspension | 55,000 | 55,000 | - |
| Martin Luther King Awards | 600 | 600 | - |
| Martin Luther King Holiday | 7,100 | 7,100 | - |
| Medical Supplies | 75,000 | - | (75,000) |
| Police and Fire Commission | 25,000 | 100,000 | 75,000 |
| Prior Year Encumbrances | 206,568 | 233,568 | 27,000 |
| Revenue Sharing Payments | 64,518 | 303,470 | 238,952 |
| State Liaison | 33,000 | 33,000 | - |
| Taxes and Special Assessments | 80,000 | 50,000 | (30,000) |
| Town of Madison Final Attachment | - | 500,000 | 500,000 |
| Debt Service, Capital, & Contingent Reserve | | | |
| Debt Service | 55,912,825 | 56,108,324 | 195,499 |
| Transfer to Capital | 905,000 | 840,000 | (65,000) |
| Contingent Reserve | 1,720,000 | 1,815,000 | 95,000 |
| TOTAL | \$ 61,903,867 | \$ 65,263,539 | \$ 3,359,672 |

Employee Benefits & Compensation

- **Citywide Furloughs:** The 2021 Adopted Budget included the General Fund share of savings from a furlough program for general municipal employees. The furlough program was not implemented in 2021 and was removed from the 2022 Adopted Budget.
- **Compensation:** The 2022 Executive Budget included a 1% cost of living adjustment (COLA) for general municipal employees in Direct Appropriations. In the Adopted Budget, these costs have been allocated to the agency budgets. The budget also funds the removal of a 1% longevity penalty for employees in compensation group 18 that do not reside in the City of Madison.
- **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.

Direct Appropriations

Function:

Administration

Service Overview

Citywide Expenses

- **City Memberships:** Specific memberships 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 the WI Diversity Procurement Network. This amount was increased to reflect 2022 rates.
- **Cost Allocation:** This represents interdepartmental billings charged to enterprise agencies for building and equipment depreciation. The 2022 amounts are based on the update to the cost allocation plan that was performed in 2021.
- **Federal & State Liaisons:** These funds support contracts with firms that represent City's legislative interests at the state and federal levels.
- **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. In 2022 the General Fund share of Zoo expenses is \$32,700 lower than 2021.
- **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 Holiday:** These funds provide transportation services and child care for the Martin Luther King Jr Holiday celebration.
- **Medical Supplies:** The 2021 Adopted Budget included funding for medical supplies for city-wide use in dealing with the COVID-19 pandemic. In the 2022 Adopted Budget, agencies have budgeted for increased medical supply costs.
- **Police and Fire Commission:** These funds are for legal services for the Police and Fire Commission. This amount was increased to reflect current trends.
- **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 increased based on estimates for 2022.
- **Taxes and Special Assessments:** Funding was moved to Revenue Sharing Payments in the 2022 Adopted Budget.
- **Town of Madison Final Attachment:** The City of Madison will attach portions of the Town of Madison effective October 31, 2022. This amount represents potential severance payments to Town employees and one-time costs for accounting and payroll transition activities.

Debt Service, Contingent Reserve, & Capital

- **Debt Service:** This amount represents the General Fund portion of debt service payments for 2022.
- **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 this funds requires Common Council approval.
- **Funding for 2022 Capital Projects:** The 2022 Adopted Budget includes \$840,000 for projects funded by a Direct Appropriation from the General Fund. These projects are outlined in the Adopted Capital Budget.

Service Budget by Fund

| | 2020 Actual | 2021 Adopted | 2021 Projected | 2022 Request | 2022 Executive | 2022 Adopted |
|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General | 57,227,633 | 61,903,867 | 58,818,134 | 69,146,867 | 66,179,413 | 65,263,539 |
| Other-Expenditures | - | - | - | - | - | - |
| TOTAL | \$ 57,227,633 | \$ 61,903,867 | \$ 58,818,134 | \$ 69,146,867 | \$ 66,179,413 | \$ 65,263,539 |

Service Budget by Account Type

| | 2020 Actual | 2021 Adopted | 2021 Projected | 2022 Request | 2022 Executive | 2022 Adopted |
|----------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue | (277,812) | - | - | - | - | - |
| Personnel | 368,352 | 1,926,226 | 725,226 | 6,469,226 | 5,199,226 | 4,358,352 |
| Non-Personnel | 57,243,007 | 60,097,501 | 58,212,768 | 62,797,501 | 61,104,218 | 61,029,218 |
| Agency Charges | (105,914) | (119,860) | (119,860) | (119,860) | (124,031) | (124,031) |
| TOTAL | \$ 57,227,633 | \$ 61,903,867 | \$ 58,818,134 | \$ 69,146,867 | \$ 66,179,413 | \$ 65,263,539 |

Direct Appropriations

Function: Administration

Line Item Detail

Agency Primary Fund: General

Transfer In

| | 2020 Actual | 2021 Adopted | 2021 Projected | 2022 Request | 2022 Executive | 2022 Adopted |
|-------------------------|---------------------|--------------|----------------|--------------|----------------|--------------|
| Transfer In From Grants | (277,812) | - | - | - | - | - |
| TOTAL | \$ (277,812) | \$ - | \$ - | \$ - | \$ - | \$ - |

Salaries

| | 2020 Actual | 2021 Adopted | 2021 Projected | 2022 Request | 2022 Executive | 2022 Adopted |
|-------------------|-------------------|-----------------------|------------------|---------------------|---------------------|-------------------|
| Permanent Wages | (1,806) | - | 24,985 | - | - | - |
| Salary Savings | - | (1,200,000) | - | - | - | - |
| Pending Personnel | - | - | - | 2,043,000 | 1,568,000 | 727,126 |
| Furlough Savings | 360 | - | - | - | - | - |
| TOTAL | \$ (1,446) | \$ (1,200,000) | \$ 24,985 | \$ 2,043,000 | \$ 1,568,000 | \$ 727,126 |

Benefits

| | 2020 Actual | 2021 Adopted | 2021 Projected | 2022 Request | 2022 Executive | 2022 Adopted |
|----------------------------|-------------------|---------------------|-------------------|---------------------|---------------------|---------------------|
| Comp Absence Escrow | - | 2,770,000 | - | 3,000,000 | 3,250,000 | 3,250,000 |
| Flexible Spending Benefits | 41,899 | 10,600 | 42,000 | 35,600 | 35,600 | 35,600 |
| Unemployment Benefits | 216,505 | 150,000 | 405,000 | 150,000 | 150,000 | 150,000 |
| Health Insurance Benefit | (20,182) | - | 26,958 | 895,000 | - | - |
| Life Insurance Benefit | 37,230 | 45,626 | 43,482 | 45,626 | 45,626 | 45,626 |
| Wage Insurance Benefit | 11,606 | - | 11,262 | - | - | - |
| WRS | (122) | - | 1,879 | 150,000 | - | - |
| FICA Medicare Benefits | 32,076 | - | 20,000 | - | - | - |
| Bus Pass Subsidy | 50,785 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Death Benefits | - | - | (340) | - | - | - |
| TOTAL | \$ 369,798 | \$ 3,126,226 | \$ 700,241 | \$ 4,426,226 | \$ 3,631,226 | \$ 3,631,226 |

Supplies

| | 2020 Actual | 2021 Adopted | 2021 Projected | 2022 Request | 2022 Executive | 2022 Adopted |
|-------------------|-------------------|------------------|----------------|------------------|----------------|--------------|
| Hardware Supplies | 496 | - | - | - | - | - |
| Work Supplies | 67,186 | - | - | - | - | - |
| Medical Supplies | 307,710 | 75,000 | - | 75,000 | - | - |
| TOTAL | \$ 375,392 | \$ 75,000 | \$ - | \$ 75,000 | \$ - | \$ - |

Purchased Services

| | 2020 Actual | 2021 Adopted | 2021 Projected | 2022 Request | 2022 Executive | 2022 Adopted |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Memberships | 72,939 | 100,157 | 120,882 | 100,157 | 103,157 | 103,157 |
| Legal Services | 133,658 | - | 105,000 | - | 100,000 | 100,000 |
| Collection Services | 9,042 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| Consulting Services | 75,996 | 73,000 | 73,000 | 73,000 | 73,000 | 73,000 |
| Advertising Services | 1,010 | - | - | - | - | - |
| Other Services & Expenses | 205,855 | 1,142,001 | 785,623 | 1,142,001 | 733,568 | 733,568 |
| Grants | 928,054 | - | - | - | 847,700 | 847,700 |
| Taxes & Special Assessments | - | 64,518 | 64,518 | 64,518 | - | - |
| Tax Revenue Sharing | 95,368 | - | 140,920 | - | 303,470 | 303,470 |
| TOTAL | \$ 1,521,923 | \$ 1,434,676 | \$ 1,344,943 | \$ 1,434,676 | \$ 2,215,895 | \$ 2,215,895 |

Debt & Other Financing

| | 2020 Actual | 2021 Adopted | 2021 Projected | 2022 Request | 2022 Executive | 2022 Adopted |
|--------------------|-------------|---------------------|----------------|---------------------|---------------------|---------------------|
| Contingent Reserve | - | 1,720,000 | - | 1,720,000 | 1,815,000 | 1,815,000 |
| TOTAL | \$ - | \$ 1,720,000 | \$ - | \$ 1,720,000 | \$ 1,815,000 | \$ 1,815,000 |

Direct Appropriations

Function: Administration

Line Item Detail

Agency Primary Fund: General

Inter-Departmental Billings

| | 2020 Actual | 2021 Adopted | 2021 Projected | 2022 Request | 2022 Executive | 2022 Adopted |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| ID Billing To Landfill | (18,205) | (26,771) | (26,771) | (26,771) | (25,104) | (25,104) |
| ID Billing To Golf Courses | (8,124) | (10,054) | (10,054) | (10,054) | (10,724) | (10,724) |
| ID Billing To Parking | (14,330) | (50,813) | (50,813) | (50,813) | (53,833) | (53,833) |
| ID Billing To Sewer | (42,444) | (28,739) | (28,739) | (28,739) | (30,655) | (30,655) |
| ID Billing To Stormwater | (16,465) | (387) | (387) | (387) | (413) | (413) |
| ID Billing To Water | (6,346) | (3,096) | (3,096) | (3,096) | (3,302) | (3,302) |
| TOTAL | \$ (105,914) | \$ (119,860) | \$ (119,860) | \$ (119,860) | \$ (124,031) | \$ (124,031) |

Transfer Out

| | 2020 Actual | 2021 Adopted | 2021 Projected | 2022 Request | 2022 Executive | 2022 Adopted |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Transfer Out To Debt Service | 54,422,907 | 55,912,825 | 55,912,825 | 58,612,825 | 56,108,323 | 56,108,323 |
| Transfer Out To Capital | 892,786 | 905,000 | 905,000 | 905,000 | 915,000 | 840,000 |
| Transfer Out To Special Assess | 30,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| TOTAL | \$ 55,345,693 | \$ 56,867,825 | \$ 56,867,825 | \$ 59,567,825 | \$ 57,073,323 | \$ 56,998,323 |