

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.

Budget Service Changes

As part of the 2025 budget process, all agencies evaluated their budget service structure and had the opportunity to propose updates to services. Direct Appropriations' 2025 budget service structure is the same as the 2024 budget. Since there were no changes, the budget does show a full history at the service level. The budget includes the following service(s):

- Direct Appropriations

2025 Budget Highlights

Purchased Services

- Removes funding for the following City memberships: League of Wisconsin Municipalities, the Wheeler Report, WI Diversity Procurement, and the WI Coalition Against Homelessness. (Decrease: \$72,824)
- Removes funding for a compensation study to evaluate the City's compensation policies and procedures, including market and peer government comparisons, position reclassification, benefit structure, and administrative review processes. The study is expected to be completed in 2024. (Decrease: \$350,000)
- Increases the General Fund contribution for Henry Vilas Zoo due to an increase in the zoo's operating costs. (Increase: \$52,516)
- Maintains revenue sharing payments to other municipalities. (Neutral)
- Increases funding for the Federal and State Liaisons based on new rates. (Increase: \$12,000)
- Common Council Amendment #5 reduces legal fees by \$50,000 and reduces license suspension fees by \$20,000 to partially fund restoration of the Office of the Independent Monitor budget. It is expected that these reductions can be absorbed within the remaining Direct Appropriations budget.

Contingent Reserve

- Increases the Contingent Reserve to maintain 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 these funds requires Common Council approval. (Increase: \$52,907)

Transfers Out to Other Funds

- Increases the transfer to Debt Service to reflect projected 2025 General Fund debt service payments (Increase: \$4.3 million).
- Includes a \$541,000 transfer to the Affordable Housing Fund to cover debt service payments in 2025. The 2024 Adopted budget included a \$551,000 transfer for debt service payments in 2024. GO debt issued for the Affordable Housing fund in 2021 does not have an on-going revenue source to support the debt service. Debt service for GO debt issued after 2021 has been General Fund-supported. (Decrease: \$9,625)
- Includes \$3.3 million for capital projects funded by a Direct Appropriation from the General Fund. These projects are outlined in the Adopted Capital Budget. (Increase \$2.065 million)

Transfers Out to Other Funds (continued)

- Includes a \$18.4 million General Fund subsidy to Metro Transit. In 2023, the transfer to Metro was reduced from \$9.7 million to \$2.0 million to allow Metro to utilize its remaining federal economic recovery funds in 2023. The 2025 Adopted Budget includes year two of a three-year repayment of the 2023 reduction and increases the base amount for the subsidy to account for increasing expenses. (Increase: \$2.7 million)
- Increases the transfer to Public Health for a total City contribution of \$10.8 million. City levy support reflects the City's share of expenses based on equalized values and fully funding City priorities, including funding for a Violence Prevention Team and community contracts for violence prevention programming.
- The 2025 Adopted Budget changes the presentation of the General Fund subsidies to Metro Transit and Public Health. Prior to 2025, the subsidies were not shown in the Direct Appropriations agency budget and the subsidy presentation was handled differently in the Metro Transit and Public Health agency budgets. In 2025, both subsidies are presented in Direct Appropriations and the presentation of the agency budgets is consistent.

Direct Appropriations

Function: Other

Budget Overview

Agency Budget by Fund

| Fund | 2023 Actual | 2024 Adopted | 2024 Projected | 2025 Request | 2025 Executive | 2025 Adopted |
|--------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| General | 79,863,472 | 99,998,208 | 93,366,818 | 111,392,409 | 109,215,548 | 109,145,548 |
| Other Grants | 788,433 | - | - | - | - | - |
| Total | \$ 80,651,905 | \$ 99,998,208 | \$ 93,366,818 | \$ 111,392,409 | \$ 109,215,548 | \$ 109,145,548 |

Agency Budget by Service

| Service | 2023 Actual | 2024 Adopted | 2024 Projected | 2025 Request | 2025 Executive | 2025 Adopted |
|-----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Direct Appropriations | 80,651,905 | 99,998,208 | 93,366,818 | 111,392,409 | 109,215,548 | 109,145,548 |
| Total | \$ 80,651,905 | \$ 99,998,208 | \$ 93,366,818 | \$ 111,392,409 | \$ 109,215,548 | \$ 109,145,548 |

Agency Budget by Major-Revenue

| Major Revenue | 2023 Actual | 2024 Adopted | 2024 Projected | 2025 Request | 2025 Executive | 2025 Adopted |
|----------------------|---------------------|---------------------|-----------------------|---------------------|-----------------------|---------------------|
| Other Finance Source | (204,940) | - | - | - | - | - |
| Transfer In | (45,753) | - | - | - | - | - |
| Total | \$ (250,693) | \$ - | \$ - | \$ - | \$ - | \$ - |

Agency Budget by Major-Expense

| Major Expense | 2023 Actual | 2024 Adopted | 2024 Projected | 2025 Request | 2025 Executive | 2025 Adopted |
|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Salaries | 25,278 | - | - | - | - | - |
| Benefits | 320,732 | 4,681,226 | 383,974 | 8,151,600 | 4,681,600 | 4,681,600 |
| Supplies | 1,937 | - | 1,200 | - | - | - |
| Purchased Services | 1,210,964 | 1,621,416 | 1,354,078 | 1,296,416 | 1,265,108 | 1,195,108 |
| Debt Othr Financing | - | 2,068,000 | - | 2,068,000 | 2,120,907 | 2,120,907 |
| Inter Depart Billing | (120,500) | (128,226) | (128,226) | (125,372) | (125,372) | (125,372) |
| Transfer Out | 79,464,186 | 91,755,792 | 91,755,792 | 100,001,765 | 101,273,305 | 101,273,305 |
| Total | \$ 80,902,598 | \$ 99,998,208 | \$ 93,366,818 | \$ 111,392,409 | \$ 109,215,548 | \$ 109,145,548 |

Direct Appropriations

Function:

Other

Service Overview

Service: Direct Appropriations

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.

| | 2024 Adopted | 2025 Adopted | \$ Change |
|--|----------------------|-----------------------|---------------------|
| Misc Employee Compensation | | | |
| Compensated Absence Escrow | 4,300,000 | 4,300,000 | - |
| Flexible Spending | 35,600 | 35,600 | - |
| Unemployment | 150,000 | 150,000 | - |
| Life Insurance | 45,626 | 46,000 | 374 |
| Bus Pass Subsidy | 150,000 | 150,000 | - |
| Citywide Expenses | | | |
| City Memberships | 106,981 | 34,157 | (72,824) |
| Compensation Study | 350,000 | - | (350,000) |
| Cost Allocation Charges | (128,226) | (125,372) | 2,854 |
| Federal Liaison | 36,000 | 42,000 | 6,000 |
| Henry Vilas Zoo | 491,352 | 543,868 | 52,516 |
| Legal Services | 100,000 | 50,000 | (50,000) |
| License Suspension | 55,000 | 35,000 | (20,000) |
| Martin Luther King Awards | 600 | 600 | - |
| Martin Luther King Holiday | 7,100 | 7,100 | - |
| Prior Year Encumbrances | 400,000 | 400,000 | - |
| Revenue Sharing Payments | 37,383 | 37,383 | - |
| Special Assessments | 50,000 | 50,000 | - |
| State Liaison | 37,000 | 45,000 | 8,000 |
| Debt Service, Capital, & Contingent Reserve | | | |
| Debt Service | 63,879,900 | 68,147,105 | 4,267,205 |
| Transfer to Affordable Housing | 551,000 | 541,375 | (9,625) |
| Transfer to Capital | 1,233,000 | 3,298,065 | 2,065,065 |
| Transfer to Metro Transit | 15,725,000 | 18,442,238 | 2,717,238 |
| Transfer to Public Health | 10,316,892 | 10,794,522 | 477,630 |
| Contingent Reserve | 2,068,000 | 2,120,907 | 52,907 |
| TOTAL | \$ 99,998,208 | \$ 109,145,548 | \$ 9,147,340 |

Employee Benefits & Compensation

- **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.

Citywide Expenses

- **City Memberships:** Specific memberships include: Dane County Cities and Villages Association, Mayor’s Innovation Project, National League of Cities, and US Conference of Mayors. The 2025 Adopted Budget removes membership funding for the League of Wisconsin Municipalities, the Wheeler Report, WI Diversity Procurement, and the WI Coalition Against Homelessness.
- **Compensation Study:** The 2024 Adopted Budget continued funding for a compensation study to evaluate the city's compensation policies and procedures, including market and peer government comparisons, position reclassification, benefit structure, and administrative review processes. The funding was originally included in the 2023 Adopted Budget. The study is expected to be completed in 2024.
- **Cost Allocation:** This represents interdepartmental billings charged to enterprise agencies for building and equipment depreciation. The 2025 amounts are based on the update to the cost allocation plan that was performed in 2024.
- **Federal & State Liaisons:** These funds support contracts with firms that represent the 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. The change in 2025 is driven by an increase in 2025 operating costs.
- **Legal Services:** These funds are for legal services for the Police and Fire Commission and for appraisal consulting services for the Assessor’s Office.
- **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 Awards:** The Rev. Dr. Martin Luther King Jr. Humanitarian Award is presented annually to the person or persons who have demonstrated leadership and volunteerism while making significant contributions in the areas of: promoting peace, understanding, and improving communication and cooperation between diverse populations in Dane County. The award process is overseen by the Department of Civil Rights.
- **Martin Luther King Holiday:** These funds provide transportation services and child care for the Martin Luther King Jr Holiday celebration.
- **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.
- **Special Assessments:** Funding is for assessments levied on City-owned property. Funding is consistent with the 2024 Adopted Budget.

Debt Service, Contingent Reserve, & Capital

- **Debt Service:** This amount represents the estimated General Fund portion of debt service payments for 2025.
- **Transfer to Affordable Housing:** Funding for the Affordable Housing Fund’s 2025 debt service.
- **Transfer to Capital:** The 2025 Adopted Budget includes \$3,298,065 for projects funded by a Direct Appropriation from the General Fund. These projects are outlined in the Adopted Capital Budget.
- **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 these funds requires Common Council approval.
- **Transfer to Metro Transit:** These funds represent the General Fund subsidy to the Metro Transit Fund.
- **Transfer to Public Health:** The City and County share the department’s costs based on the equalized values of each as outlined in the Intergovernmental Agreement for the Creation of a City-County Health Department. These funds represent the City’s General Fund subsidy to the Department including the City’s share of joint costs (\$10 million) and City-only supported initiatives (\$800,000).

Service Budget by Fund

| | 2023 Actual | 2024 Adopted | 2024 Projected | 2025 Request | 2025 Executive | 2025 Adopted |
|--------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|
| General | 79,863,472 | 99,998,208 | 93,366,818 | 111,392,409 | 109,215,548 | 109,145,548 |
| Other-Expenditures | 788,433 | | | | | |
| Total | \$ 80,651,905 | \$ 99,998,208 | \$ 93,366,818 | \$ 111,392,409 | \$ 109,215,548 | \$ 109,145,548 |

Service Budget by Account Type

| | 2023 Actual | 2024 Adopted | 2024 Projected | 2025 Request | 2025 Executive | 2025 Adopted |
|----------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|
| Revenue | (250,693) | | | | | |
| Personnel | 346,010 | 4,681,226 | 383,974 | 8,151,600 | 4,681,600 | 4,681,600 |
| Non-Personnel | 80,677,088 | 95,445,208 | 93,111,070 | 103,366,181 | 104,659,320 | 104,589,320 |
| Agency Charges | (120,500) | (128,226) | (128,226) | (125,372) | (125,372) | (125,372) |
| Total | \$ 80,651,905 | \$ 99,998,208 | \$ 93,366,818 | \$ 111,392,409 | \$ 109,215,548 | \$ 109,145,548 |

Direct Appropriations

Function: Other

Line Item Detail

Agency Primary Fund: General

| | 2023 Actual | 2024 Adopted | 2024 Projected | 2025 Request | 2025 Executive | 2025 Adopted |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Other Finance Source | | | | | | |
| Sale Of Assets | (204,940) | - | - | - | - | - |
| Other Finance Source Total | \$ (204,940) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfer In | | | | | | |
| Transfer In From Grants | (45,753) | - | - | - | - | - |
| Transfer In Total | \$ (45,753) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Salaries | | | | | | |
| Pending Personnel | 50 | - | - | - | - | - |
| Hourly Wages | 25,228 | - | - | - | - | - |
| Salaries Total | \$ 25,278 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Benefits | | | | | | |
| Comp Absence Escrow | - | 4,300,000 | - | 4,300,000 | 4,300,000 | 4,300,000 |
| Flexible Spending Benefits | - | 35,600 | 32,800 | 35,600 | 35,600 | 35,600 |
| Unemployment Benefits | 50,279 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Health Insurance Benefit | 65,050 | - | - | 2,970,000 | - | - |
| Life Insurance Benefit | 40,020 | 45,626 | 37,714 | 46,000 | 46,000 | 46,000 |
| Wage Insurance Benefit | (18,270) | - | 260 | - | - | - |
| Health Insurance Retiree | 3,828 | - | - | - | - | - |
| WRS | 79,356 | - | - | 500,000 | - | - |
| FICA Medicare Benefits | (41,261) | - | 26,400 | - | - | - |
| Bus Pass Subsidy | 141,730 | 150,000 | 136,800 | 150,000 | 150,000 | 150,000 |
| Benefits Total | \$ 320,732 | \$ 4,681,226 | \$ 383,974 | \$ 8,151,600 | \$ 4,681,600 | \$ 4,681,600 |
| Supplies | | | | | | |
| Software Lic & Supplies | 1,600 | - | 1,200 | - | - | - |
| Work Supplies | 337 | - | - | - | - | - |
| Supplies Total | \$ 1,937 | \$ - | \$ 1,200 | \$ - | \$ - | \$ - |
| Purchased Services | | | | | | |
| Conferences & Training | 530 | - | - | - | - | - |
| Memberships | 87,033 | 106,981 | 106,981 | 106,981 | 34,157 | 34,157 |
| Legal Services | 36,808 | 100,000 | 100,000 | 100,000 | 100,000 | 50,000 |
| Collection Services | 28,180 | 55,000 | 34,800 | 55,000 | 55,000 | 35,000 |
| Consulting Services | 81,000 | 423,000 | 309,130 | 87,000 | 87,000 | 87,000 |
| Other Services & Expenses | 51,526 | 400,000 | 277,502 | 400,000 | 400,000 | 400,000 |
| Grants | 725,152 | 499,052 | 493,352 | 499,052 | 551,568 | 551,568 |
| Taxes & Special Assessments | 168,422 | - | - | - | - | - |
| Tax Revenue Sharing | 32,313 | 37,383 | 32,313 | 48,383 | 37,383 | 37,383 |
| Purchased Services Total | \$ 1,210,964 | \$ 1,621,416 | \$ 1,354,078 | \$ 1,296,416 | \$ 1,265,108 | \$ 1,195,108 |
| Debt Othr Financing | | | | | | |
| Contingent Reserve | - | 2,068,000 | - | 2,068,000 | 2,120,907 | 2,120,907 |
| Debt Othr Financing Total | \$ - | \$ 2,068,000 | \$ - | \$ 2,068,000 | \$ 2,120,907 | \$ 2,120,907 |
| Inter Depart Billing | | | | | | |
| ID Billing To Landfill | (14,086) | (16,126) | (16,126) | (15,301) | (15,301) | (15,301) |
| ID Billing To Golf Courses | (10,724) | (11,394) | (11,394) | (11,394) | (11,394) | (11,394) |
| ID Billing To Parking | (53,836) | (57,341) | (57,341) | (57,052) | (57,052) | (57,052) |
| ID Billing To Sewer | (38,138) | (39,417) | (39,417) | (37,677) | (37,677) | (37,677) |
| ID Billing To Stormwater | (413) | (439) | (439) | (439) | (439) | (439) |
| ID Billing To Water | (3,303) | (3,509) | (3,509) | (3,509) | (3,509) | (3,509) |
| Inter Depart Billing Total | \$ (120,500) | \$ (128,226) | \$ (128,226) | \$ (125,372) | \$ (125,372) | \$ (125,372) |

Direct Appropriations

Function: Other

Line Item Detail

Agency Primary Fund: General

| | 2023 Actual | 2024 Adopted | 2024 Projected | 2025 Request | 2025 Executive | 2025 Adopted |
|--------------------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|
| Transfer Out | | | | | | |
| Transfer Out To Library | 156,167 | - | - | - | - | - |
| Transfer Out To CDBG | 11,216 | - | - | - | - | - |
| Transfer Out To Grants | 6,009 | - | - | - | - | - |
| Transfer Out To Other Restrict | 1,145,491 | 551,000 | 551,000 | 541,375 | 541,375 | 541,375 |
| Transfer Out To Debt Service | 62,129,436 | 63,879,900 | 63,879,900 | 68,879,900 | 68,147,105 | 68,147,105 |
| Transfer Out To Capital | 1,114,578 | 1,233,000 | 1,233,000 | 1,233,000 | 3,298,065 | 3,298,065 |
| Transfer Out To Special Assess | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Transfer Out To Water | 133,907 | - | - | - | - | - |
| Transfer Out To Sewer | 33,191 | - | - | - | - | - |
| Transfer Out To Stormwater | 13,734 | - | - | - | - | - |
| Transfer Out To Parking | 99,743 | - | - | - | - | - |
| Transfer Out To Cnvt Center | 58,302 | - | - | - | - | - |
| Transfer Out To Transit | 2,513,890 | 15,725,000 | 15,725,000 | 18,442,237 | 18,442,237 | 18,442,237 |
| Transfer Out To Golf Courses | 8,012 | - | - | - | - | - |
| Transfer Out To Fleet Services | 41,202 | - | - | - | - | - |
| Transfer Out To Insurance | 1,502,289 | - | - | - | - | - |
| Transfer Out To Workers Comp | 1,145 | - | - | - | - | - |
| Transfer Out To Public Health | 9,657,444 | 10,316,892 | 10,316,892 | 10,855,252 | 10,794,522 | 10,794,522 |
| Transfer Out Total | \$ 78,675,753 | \$ 91,755,792 | \$ 91,755,792 | \$ 100,001,765 | \$ 101,273,305 | \$ 101,273,305 |