

**CITY OF MADISON  
VISION AND MISSION STATEMENTS**

*Vision Statement:*

The City of Madison will be a safe and healthy place for all to live, learn, work and play.

*Mission Statement:*

The City of Madison, through the efforts of dedicated employees and elected officials, will deliver the highest quality services and provide a fair and orderly system of governance for our citizens and visitors.

2005  
EXECUTIVE  
OPERATING BUDGET

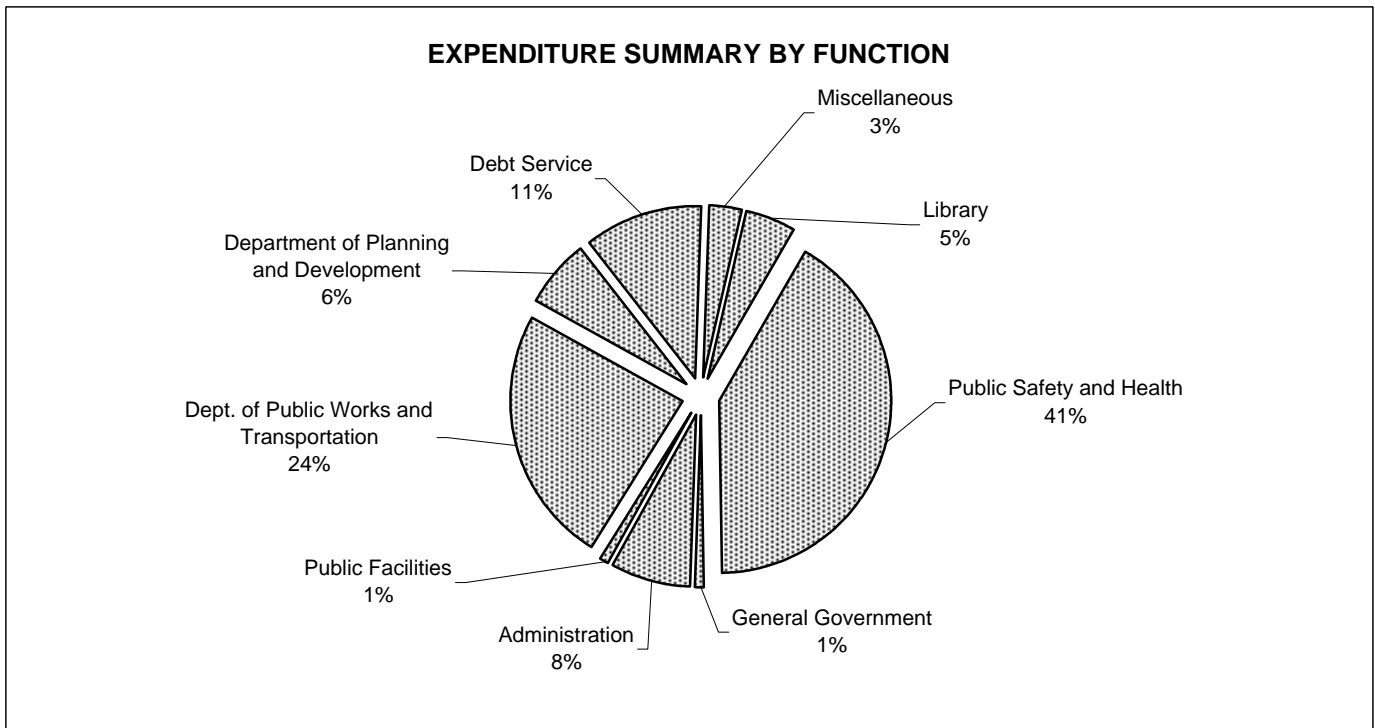
**CITY TAX RATE COMPUTATION**

	<u>2004 Budget</u>	<u>2005 Executive</u>	<u>2005 Adopted</u>
<b>ASSESSED VALUE</b>			
Real Property:			
Residential	\$ 10,008,322,100	\$ 11,110,316,500	\$ 0
Commercial	5,087,906,800	5,392,519,500	0
Agricultural	3,625,800	3,783,800	0
Manufacturing	<u>250,000,000</u>	<u>254,439,400</u>	<u>0</u>
Total Real Property	\$ 15,349,854,700	\$ 16,761,059,200	\$ 0
Personal Property:			
Locally Assessed	502,469,900	501,864,500	0
Manufacturing	72,000,000	66,394,400	0
Board of Review Adjustments	<u>(30,000,000)</u>	<u>(30,000,000)</u>	<u>0</u>
Total Assessable Property	15,894,324,600	17,299,318,100	0
Less TIF Increment Value	<u>(424,039,350)</u>	<u>(526,516,350)</u>	<u>0</u>
Net Taxable Property	<u>\$ 15,470,285,250</u>	<u>\$ 16,772,801,750</u>	<u>\$ 0</u>
<b>BUDGETED REVENUES AND EXPENDITURES</b>			
General Fund Expenditures	\$ 176,959,172	\$ 183,266,193	\$ 0
Net Library Fund Expenditures	<u>8,816,356</u>	<u>9,207,976</u>	<u>0</u>
Total Expenditures	<u>185,775,528</u>	<u>192,474,169</u>	<u>0</u>
Total Revenues	\$ 57,392,179	\$ 59,106,723	\$ 0
Fund Balance Applied	<u>4,700,000</u>	<u>3,000,000</u>	<u>0</u>
Total Revenues and Fund Balance	<u>62,092,179</u>	<u>62,106,723</u>	<u>0</u>
<b>PROPERTY TAX LEVY</b>	<u>\$ 123,683,349</u>	<u>\$ 130,367,446</u>	<u>\$ 0</u>
<b>MILL RATE</b>	<b><u>8.0000</u></b>	<b><u>7.7800</u></b>	
General Fund Portion	7.4300	7.2300	
Library Portion	0.5700	0.5500	

2005  
EXECUTIVE  
OPERATING BUDGET

**EXPENDITURE SUMMARY BY FUNCTION**

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Request</u>	<u>2005 Executive</u>	<u>2005 Adopted</u>
Public Safety and Health	\$ 73,652,908	\$ 78,608,487	\$ 78,508,487	\$ 78,365,191	\$ 79,906,259	\$ 0
General Government	1,097,751	1,195,758	1,195,758	1,175,225	1,368,467	0
Administration	13,436,015	14,878,082	14,868,861	14,506,882	14,593,757	0
Public Facilities	1,499,924	1,534,422	1,534,422	1,568,179	1,568,179	0
Dept. of Public Works & Transp.	44,526,403	45,611,282	45,611,282	45,104,095	46,561,197	0
Dept. of Planning and Developmt.	11,004,984	12,045,464	12,045,464	12,031,708	12,303,144	0
Debt Service	18,346,342	20,473,325	20,473,325	20,953,207	20,953,207	0
Miscellaneous	<u>1,185,068</u>	<u>2,612,352</u>	<u>2,452,360</u>	<u>6,041,984</u>	<u>6,011,984</u>	<u>0</u>
TOTAL GENERAL FUND	\$ 164,749,395	\$ 176,959,172	\$ 176,689,959	\$ 179,746,470	\$ 183,266,193	\$ 0
Library	<u>8,617,812</u>	<u>8,816,356</u>	<u>8,816,356</u>	<u>8,888,895</u>	<u>9,207,976</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 173,367,207</u>	<u>\$ 185,775,528</u>	<u>\$ 185,506,315</u>	<u>\$ 188,635,365</u>	<u>\$ 192,474,169</u>	<u>\$ 0</u>



2005  
EXECUTIVE  
OPERATING BUDGET

**AGENCY BUDGETS BY FUNCTION**

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Request</u>	<u>2005 Executive</u>	<u>2005 Adopted</u>
<b>PUBLIC SAFETY AND HEALTH</b>						
Fire	\$ 27,575,668	\$ 30,186,583	\$ 30,086,583	\$ 30,264,717	\$ 30,516,201	\$ 0
Police	41,489,520	42,912,642	42,912,642	42,619,565	43,772,797	0
Public Health	<u>4,587,721</u>	<u>5,509,262</u>	<u>5,509,262</u>	<u>5,480,909</u>	<u>5,617,261</u>	<u>0</u>
TOTAL	<u>\$ 73,652,908</u>	<u>\$ 78,608,487</u>	<u>\$ 78,508,487</u>	<u>\$ 78,365,191</u>	<u>\$ 79,906,259</u>	<u>\$ 0</u>

**GENERAL GOVERNMENT**

Common Council	\$ 301,896	\$ 324,668	\$ 324,668	\$ 321,421	\$ 324,516	\$ 0
Mayor	834,852	840,040	840,040	823,064	945,211	0
Municipal Court	<u>(38,997)</u>	<u>31,050</u>	<u>31,050</u>	<u>30,740</u>	<u>98,740</u>	<u>0</u>
TOTAL	<u>\$ 1,097,751</u>	<u>\$ 1,195,758</u>	<u>\$ 1,195,758</u>	<u>\$ 1,175,225</u>	<u>\$ 1,368,467</u>	<u>\$ 0</u>

**ADMINISTRATION**

Department of Civil Rights	\$ 0	\$ 0	\$ 0	\$ 0	\$ 118,717	\$ 0
Affirmative Action	610,003	602,640	602,640	596,487	636,238	0
Equal Opportunity	580,570	664,112	664,112	657,885	585,429	0
Attorney	1,942,187	2,064,835	2,064,835	2,044,187	2,116,722	0
Revenue	2,809,298	3,416,848	3,416,848	3,160,022	3,160,022	0
Madison City Channel	282,026	288,030	288,030	285,150	240,478	0
Comptroller	2,339,642	2,404,668	2,395,447	2,380,571	2,353,571	0
Information Services	3,175,920	3,572,074	3,572,074	3,536,353	3,536,353	0
Human Resources	<u>1,696,369</u>	<u>1,864,875</u>	<u>1,864,875</u>	<u>1,846,226</u>	<u>1,846,226</u>	<u>0</u>
TOTAL	<u>\$ 13,436,015</u>	<u>\$ 14,878,082</u>	<u>\$ 14,868,861</u>	<u>\$ 14,506,882</u>	<u>\$ 14,593,757</u>	<u>\$ 0</u>

Agency Budgets by Function: Continued

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Request</u>	<u>2005 Executive</u>	<u>2005 Adopted</u>
<b>PUBLIC FACILITIES</b>						
Overture Center	1,499,924	1,534,422	1,534,422	1,568,179	1,568,179	0
Monona Terrace	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	<u>\$ 1,499,924</u>	<u>\$ 1,534,422</u>	<u>\$ 1,534,422</u>	<u>\$ 1,568,179</u>	<u>\$ 1,568,179</u>	<u>\$ 0</u>

**DEPARTMENT OF PUBLIC WORKS AND TRANSPORTATION**

Public Works & Transportation	\$ 6,710	\$ 6,730	\$ 6,730	\$ 6,730	\$ 6,730	\$ 0
Engineering	2,377,776	2,441,164	2,441,164	2,416,882	2,416,882	0
Sewer Utility	0	0	0	0	0	0
Stormwater Utility	0	0	0	0	0	0
Parks	12,501,962	12,949,475	12,949,475	12,719,984	12,765,350	0
Ice Enterprise	237,616	1,288	1,288	0	0	0
Golf Enterprise	0	0	0	0	0	0
Streets	17,742,121	18,218,827	18,218,827	18,086,639	18,177,375	0
Water Utility	0	0	0	0	0	0
Transit Utility	7,548,000	7,548,000	7,548,000	7,472,520	8,293,520	0
Traffic Engineering	4,112,218	4,445,797	4,445,797	4,401,339	4,401,339	0
Parking Utility	0	0	0	0	0	0
Motor Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>0</u>
TOTAL	<u>\$ 44,526,403</u>	<u>\$ 45,611,282</u>	<u>\$ 45,611,282</u>	<u>\$ 45,104,095</u>	<u>\$ 46,561,197</u>	<u>\$ 0</u>

**DEPARTMENT OF PLANNING AND DEVELOPMENT**

Office of the Director	\$ 647,578	\$ 736,464	\$ 736,464	\$ 729,078	\$ 814,078	\$ 0
Planning Unit	1,409,283	1,699,600	1,699,600	1,682,293	1,682,293	0
Inspection Unit	3,245,494	3,570,175	3,570,175	3,534,459	3,584,459	0
Community & Economic Dev.	636,436	733,332	733,332	771,020	771,020	0
Housing Operations	53,859	52,782	52,782	52,254	52,254	0
Community Dev. Block Grant	392,089	384,247	384,247	442,405	454,405	0
Community Services	4,256,409	4,493,679	4,493,679	4,448,742	4,568,382	0
Senior Center	<u>363,834</u>	<u>375,185</u>	<u>375,185</u>	<u>371,457</u>	<u>376,253</u>	<u>0</u>
TOTAL	<u>\$ 11,004,984</u>	<u>\$ 12,045,464</u>	<u>\$ 12,045,464</u>	<u>\$ 12,031,708</u>	<u>\$ 12,303,144</u>	<u>\$ 0</u>

<b>LIBRARY</b>	<u>\$ 8,617,812</u>	<u>\$ 8,816,356</u>	<u>\$ 8,816,356</u>	<u>\$ 8,888,895</u>	<u>\$ 9,207,976</u>	<u>\$ 0</u>
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2005  
EXECUTIVE  
OPERATING BUDGET

**DEBT SERVICE SUMMARY**

	<b>2004 BUDGET</b>			<b>2005 EXECUTIVE</b>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>TYPE OF DEBT</b>						
General Obligation Bonds	\$ 650,000	\$ 384,150	\$ 1,034,150	\$ 0	\$ 0	\$ 0
Promissory Notes	22,865,000	5,444,316	28,309,316	25,260,000	5,793,616	31,053,616
Land Contracts and Mortgages	0	0	0	0	0	0
State Trust Fund Loans	0	0	0	1,903,165	1,009,165	2,912,330
Paying Agent Fees	0	10,000	10,000	0	10,000	10,000
Notes Anticipation Notes	<u>34,110,000</u>	<u>261,062</u>	<u>34,371,062</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	<u>\$ 57,625,000</u>	<u>\$ 6,099,528</u>	<u>\$ 63,724,528</u>	<u>\$ 27,163,165</u>	<u>\$ 6,812,781</u>	<u>\$ 33,975,946</u>

**SOURCE OF FUNDS**

Transit Utility	\$ 824,231	\$ 192,522	\$ 1,016,753	\$ 983,528	\$ 367,471	\$ 1,350,999
Ice Arenas	14,300	1,368	15,668	0	0	0
Golf Courses	79,300	15,513	94,813	82,491	17,815	100,306
TIF Districts	575,100	122,201	697,301	801,210	183,572	984,782
Madison Public Library	352,100	93,055	445,155	402,842	136,307	539,149
Room Tax	650,000	384,150	1,034,150	770,000	223,565	993,565
CDBG	295,000	116,936	411,936	307,548	100,437	407,985
Motor Equipment	3,028,280	722,162	3,750,442	3,008,180	683,346	3,691,526
Stormwater Utility	1,287,300	322,803	1,610,103	1,581,800	392,139	1,973,939
Sanitary Sewer Utility	0	0	0	11,191	20,181	31,372
Water Utility	0	0	0	30,227	54,505	84,732
Overture Center	19,400	2,448	21,848	23,679	16,545	40,224
Monona Terrace	0	0	0	11,144	20,095	31,239
Housing Operations	0	0	0	12,145	21,900	34,045
Insurance Fund	290,000	115,983	405,983	315,000	90,405	405,405
Interest Earnings	0	280,000	280,000	0	300,000	300,000
Debt Service Reserve	<u>32,824,628</u>	<u>642,423</u>	<u>33,467,051</u>	<u>1,971,332</u>	<u>82,139</u>	<u>2,053,471</u>
TOTAL NON-GENERAL FUND	<u>\$ 40,239,639</u>	<u>\$ 3,011,564</u>	<u>\$ 43,251,203</u>	<u>\$ 10,312,317</u>	<u>\$ 2,710,422</u>	<u>\$ 13,022,739</u>
General Fund Portion	<u>\$ 17,385,361</u>	<u>\$ 3,087,964</u>	<u>\$ 20,473,325</u>	<u>\$ 16,850,848</u>	<u>\$ 4,102,359</u>	<u>\$ 20,953,207</u>

2005  
EXECUTIVE  
OPERATING BUDGET

**STATEMENT OF INDEBTEDNESS AND DEBT SERVICE**

SUMMARY BY PURPOSE OF ISSUE

Purpose	Principal, 2004			Interest Payable 2005
	Outstanding January 1	Payable	Outstanding December 31	
Promissory Notes:				
Streets	\$ 56,424,554	\$ 9,332,083	\$ 47,092,471	\$ 2,105,034
Parks Improvements	8,905,250	1,497,130	7,408,120	329,353
Land Acquisition	1,250,500	332,000	918,500	48,576
Public Buildings	3,093,202	736,964	2,356,238	121,004
Equipment Purchase	11,185,401	1,974,104	9,211,297	426,262
Planning & Development	4,072,740	492,600	3,580,140	142,088
Refuse Reduction & Landfill	53,000	7,000	46,000	1,805
Police	6,446,300	1,084,335	5,361,965	271,514
Fire	9,313,404	1,560,863	7,752,541	354,872
Retirement Fund	16,281,309	333,769	15,947,540	601,851
Total General Fund	\$ 117,025,660	\$ 17,350,848	\$ 99,674,812	\$ 4,402,359
TIF Districts	5,198,400	801,210	4,397,190	183,572
Library	3,560,140	402,842	3,157,298	136,307
Overture Center	436,161	23,679	412,482	16,545
Monona Terrace	543,620	11,144	532,476	20,095
Recreation Enterprises	467,047	82,491	384,556	17,815
Motor Equipment	18,087,640	3,008,180	15,079,460	683,346
Transit Utility	10,002,070	983,528	9,018,542	367,471
Stormwater Utility	10,860,000	1,581,800	9,278,200	392,139
Sanitary Sewer Utility	545,926	11,191	534,735	20,181
Water Utility	1,474,476	30,227	1,444,249	54,505
CDBG	1,459,282	307,548	1,151,734	100,437
Housing Operations	592,446	12,145	580,301	21,900
Miscellaneous	1,837,132	1,471,332	365,800	72,139
Room Tax	7,190,000	770,000	6,420,000	223,565
Insurance Fund	1,025,000	315,000	710,000	90,405
Total Promissory Notes	\$ 180,305,000	\$ 27,163,165	\$ 153,141,835	\$ 6,802,781
General Obligation Bonds	0	0	0	0
State Trust Fund Loans	0	0	0	0
Land Contracts & Mortgages	0	0	0	0
TOTAL G.O. DEBT	\$ 180,305,000	\$ 27,163,165	\$ 153,141,835	\$ 6,802,781
Paying Agent Fees	0	0	0	10,000
	180,305,000	27,163,165	153,141,835	6,812,781
Revenue Debt	110,217,826	5,997,476	104,220,350	4,783,345
TOTAL	\$ 290,522,826	\$ 33,160,641	\$ 257,362,185	\$ 11,596,126

2005  
EXECUTIVE  
OPERATING BUDGET

**MISCELLANEOUS APPROPRIATIONS**

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Request</u>	<u>2005 Executive</u>	<u>2005 Adopted</u>
<b>SUPPLEMENTAL COMPENSATION</b>						
Domestic Partner Health Ins.	\$ 85,807	\$ 103,630	\$ 103,234	\$ 113,560	\$ 113,560	\$ 0
Sick Leave Escrow	1,321,044	1,804,068	1,481,477	1,600,000	1,600,000	0
Salary Continuation Insurance	411,842	917,602	939,954	958,753	958,753	0
Unemployment Insurance	219,354	257,700	197,794	201,800	201,800	0
Metro Licenses/Certifications	411	2,200	500	500	500	0
Health Insurance*	17,395,120	20,466,263	20,163,030	21,485,124	21,504,452	0
Group Life Insurance	83,369	82,722	87,357	22,748	22,748	0
Wisconsin Retirement System	17,458,867	17,791,155	17,916,451	18,402,970	18,537,722	0
Social Security	9,136,106	9,612,055	9,476,705	9,627,705	9,721,622	0
Police and Fire Disability	710,435	676,000	631,496	644,000	644,000	0
Flexible Benefits Cost	40,479	34,000	37,584	38,000	38,000	0
Prior Police & Fire Pension Plan	679,154	682,000	649,311	649,000	649,000	0
Local 311 Retiree Health Insurance	210,120	210,120	216,120	220,440	220,440	0
Local 236 Retiree Health Insurance	133,000	133,000	133,000	133,000	133,000	0
Local 695 Retiree Health Insurance	212,000	212,000	303,000	303,000	303,000	0
MPPOA Retiree Health Insurance	219,717	216,000	232,729	238,000	238,000	0
Bus Pass Subsidy	<u>43,010</u>	<u>44,000</u>	<u>44,666</u>	<u>75,000</u>	<u>75,000</u>	<u>0</u>
TOTAL FRINGE BENEFITS	\$ 48,359,834	\$ 53,244,515	\$ 52,614,408	\$ 54,713,600	\$ 54,961,597	\$ 0
Less Allocation to Agencies	<u>48,420,994</u>	<u>53,219,042</u>	<u>52,440,195</u>	<u>53,645,657</u>	<u>53,919,017</u>	<u>0</u>
Net Benefits Appropriation	\$ (61,160)	\$ 25,473	\$ 174,213	\$ 1,067,943	\$ 1,042,580	\$ 0
General Wage Increase Not Allocated to Agency Budgets	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,412,357</u>	<u>2,437,720</u>	<u>0</u>
TOTAL SUPPLEMENTAL COMPENSATION	<u>\$ (61,160)</u>	<u>\$ 25,473</u>	<u>\$ 174,213</u>	<u>\$ 3,480,300</u>	<u>\$ 3,480,300</u>	<u>\$ 0</u>

\* The budgeted employer health insurance cost includes deduction of a monthly premium contribution of \$20 per family and \$10 per single plan for the members of Compensation Groups 21 (Agency Managers), 18 (Professional and Supervisory), 44 (Transit Professional and Supervisory), 19 (Elected and Appointed Officials), 12 (Association of Madison Police Supervisors), and 14 (Association of Madison Fire Supervisors). Total contributions are estimated at \$80,000 per year.

Miscellaneous Appropriations: Continued

	<u>2003</u> <u>Actual</u>	<u>2004</u> <u>Budget</u>	<u>2004</u> <u>Projected</u>	<u>2005</u> <u>Request</u>	<u>2005</u> <u>Executive</u>	<u>2005</u> <u>Adopted</u>
<b>OTHER DIRECT APPROPRIATIONS</b>						
Martin Luther King Holiday	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 0
Martin Luther King Awards	1,080	1,500	1,500	1,500	1,500	0
Tax Adjustments	13,422	0	0	0	0	0
Sister City Program	9,135	10,000	10,000	10,000	10,000	0
Planning Resources	6,471	10,000	10,000	10,000	10,000	0
Police and Fire Commission	17,143	30,000	30,000	30,000	30,000	0
Taxes and Special Assessments	49,998	50,000	50,000	50,000	50,000	0
Tn. of Madison Revenue Sharing	0	115,000	115,032	115,000	115,000	0
Zoo	331,261	334,600	334,600	314,000	314,000	0
Federal Liaison	30,735	27,500	27,500	27,500	27,500	0
City Memberships	83,549	81,279	81,279	81,684	81,684	0
Youth Conservation	10,500	10,500	10,500	10,500	10,500	0
Miscellaneous Litigation	212,056	0	91,236	0	0	0
Improvement Initiatives (a)	17,130	50,000	50,000	50,000	20,000	0
AIDS Network (b)	24,700	0	0	0	0	0
Multi-Jurisdictional Alcohol Prgm	5,000	5,000	5,000	5,000	5,000	0
Civic Promotion (c)	790	0	0	0	0	0
Neighborhood Conf/Festivals (c)	3,150	0	0	0	0	0
Study Circles	28,608	30,000	30,000	25,000	25,000	0
Allied & Emerging Neigh'hoods (d)	0	125,000	125,000	125,000	125,000	0
Sesquicentennial City Histories (e)	0	5,000	5,000	5,000	5,000	0
Affordable Housing Trust Fund (f)	400,000	100,000	100,000	100,000	100,000	0
Prior Year Encumbrances (g)	0	400,000	0	400,000	400,000	0
Contingent Reserve (h)	0	1,200,000	1,200,000	1,200,000	1,200,000	0
TOTAL	<u>\$ 1,246,228</u>	<u>\$ 2,586,879</u>	<u>\$ 2,278,147</u>	<u>\$ 2,561,684</u>	<u>\$ 2,531,684</u>	<u>\$ 0</u>
<b>TOTAL MISCELLANEOUS APPROPRIATIONS</b>						
	<u>\$ 1,185,068</u>	<u>\$ 2,612,352</u>	<u>\$ 2,452,360</u>	<u>\$ 6,041,984</u>	<u>\$ 6,011,984</u>	<u>\$ 0</u>

(a) This funding may be used to contract for services for employee and leadership development, as well as strategic planning and customer satisfaction surveys in conjunction with success indicators. In the 2005 Budget, \$30,000 is transferred to the Mayor's Office as partial funding for a Fiscal Efficiency Auditor.

(b) This funding was transferred to the Health Department Budget in 2004.

(c) The Civic Promotion and Neighborhood Conferences/Festivals categories were combined and transferred to the Room Tax in 2004.

(d) This funding is for childcare, tuition assistance, housing, neighborhood revitalization, early childhood education and other programs to enhance the quality of life in the Allied neighborhood and the City's other emerging neighborhoods. Funding allocations will be determined by a workgroup consisting of staff from the Mayor's Office, Community Services and CDBG, and approved by the Mayor and Common Council.

(e) These funds must be matched by at least \$5,000 from private fundraising.

(f) The funding in 2003 constituted seed money for the endowment for the Affordable Housing Trust Fund. See also note (h).

(g) Financial reporting requirements recommend 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 Adopted Budget includes an appropriation of funds for the payment of prior year encumbrances.

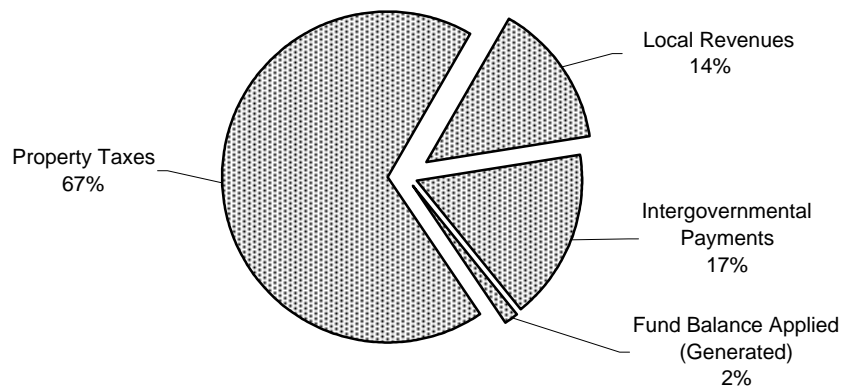
(h) Up to \$400,000 of any funds remaining at the end of the year may be used for the Affordable Housing Trust Fund.

2005  
EXECUTIVE  
OPERATING BUDGET

**FUNDING SOURCES BY MAJOR CATEGORY**

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Request</u>	<u>2005 Executive</u>	<u>2005 Adopted</u>
Payments in Lieu of Tax	\$ 4,800,673	\$ 5,010,000	\$ 4,920,400	\$ 5,127,000	\$ 5,127,000	\$ 0
Other Local Taxes	317,956	330,653	330,653	330,653	445,653	0
Fines and Forfeitures	5,525,941	6,060,756	6,162,000	6,140,000	6,583,000	0
Charges for Services	3,497,694	3,835,000	3,850,000	3,815,000	3,915,000	0
Licenses and Permits	4,563,402	5,097,000	5,161,000	5,185,000	5,626,000	0
Ungrouped Revenues	<u>5,720,454</u>	<u>5,707,000</u>	<u>5,844,000</u>	<u>5,637,000</u>	<u>5,644,000</u>	<u>0</u>
Local Revenues	\$ 24,426,120	\$ 26,040,409	\$ 26,268,053	\$ 26,234,653	\$ 27,340,653	\$ 0
Intergovernmental Payments	<u>35,099,012</u>	<u>31,351,770</u>	<u>32,167,601</u>	<u>31,759,275</u>	<u>31,766,070</u>	<u>0</u>
Total Revenues	\$ 59,525,132	\$ 57,392,179	\$ 58,435,654	\$ 57,993,928	\$ 59,106,723	\$ 0
Fund Balance Applied (Generated)	<u>(4,335,704)</u>	<u>4,700,000</u>	<u>3,370,661</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>0</u>
Total Revenue and Fund Balance	\$ 55,189,428	\$ 62,092,179	\$ 61,806,315	\$ 60,993,928	\$ 62,106,723	\$ 0
Property Taxes	<u>118,177,779</u>	<u>123,683,349</u>	<u>123,700,000</u>	<u>127,641,437</u>	<u>130,367,446</u>	<u>0</u>
TOTAL SOURCES	<u>\$ 173,367,207</u>	<u>\$ 185,775,528</u>	<u>\$ 185,506,315</u>	<u>\$ 188,635,365</u>	<u>\$ 192,474,169</u>	<u>\$ 0</u>

**FUNDING SOURCES BY MAJOR CATEGORY**



2005  
EXECUTIVE  
OPERATING BUDGET

**GENERAL FUND REVENUES**

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Request</u>	<u>2005 Executive</u>	<u>2005 Adopted</u>
<b>PAYMENTS IN LIEU OF TAX</b>						
CDA	\$ 141,479	\$ 168,000	\$ 145,000	\$ 150,000	\$ 150,000	\$ 0
Parking Utility	1,106,285	1,180,000	1,180,000	1,247,000	1,247,000	0
Water Utility	2,589,150	2,677,000	2,617,400	2,731,000	2,731,000	0
Ice Enterprise	19,041	0	0	0	0	0
Golf Enterprise	131,956	145,000	138,000	140,000	140,000	0
Monona Terrace	251,000	259,000	259,000	266,000	266,000	0
Overture Center	220,000	231,000	231,000	243,000	243,000	0
Other	341,762	350,000	350,000	350,000	350,000	0
TOTAL	<u>\$ 4,800,673</u>	<u>\$ 5,010,000</u>	<u>\$ 4,920,400</u>	<u>\$ 5,127,000</u>	<u>\$ 5,127,000</u>	<u>\$ 0</u>

**OTHER LOCAL TAXES**

Room Tax	\$ 45,500	\$ 95,653	\$ 95,653	\$ 95,653	\$ 210,653	\$ 0
Mobile Home Tax	170,038	175,000	175,000	175,000	175,000	0
Use Value Tax	30,663	0	0	0	0	0
Prior Year Taxes	39,931	0	0	0	0	0
Penalties on Delinquent Taxes	31,824	60,000	60,000	60,000	60,000	0
TOTAL	<u>\$ 317,956</u>	<u>\$ 330,653</u>	<u>\$ 330,653</u>	<u>\$ 330,653</u>	<u>\$ 445,653</u>	<u>\$ 0</u>

**FINES AND FORFEITURES**

Moving Violations	\$ 840,387	\$ 922,000	\$ 922,000	\$ 900,000	\$ 900,000	\$ 0
Uniform Citations	531,960	520,000	540,000	540,000	983,000	0
Parking Violations	4,153,594	4,618,756	4,700,000	4,700,000	4,700,000	0
TOTAL	<u>\$ 5,525,941</u>	<u>\$ 6,060,756</u>	<u>\$ 6,162,000</u>	<u>\$ 6,140,000</u>	<u>\$ 6,583,000</u>	<u>\$ 0</u>

**CHARGES FOR SERVICES**

Engineering Charges	\$ 224,405	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 0
Cemetery Fees	157,352	170,000	170,000	170,000	170,000	0
Parks Use Charges	334,394	315,000	330,000	330,000	330,000	0
Ambulance Conveyance Fees	2,689,200	2,995,000	3,000,000	3,000,000	3,100,000	0
Other Service Charges	92,343	130,000	125,000	90,000	90,000	0
TOTAL	<u>\$ 3,497,694</u>	<u>\$ 3,835,000</u>	<u>\$ 3,850,000</u>	<u>\$ 3,815,000</u>	<u>\$ 3,915,000</u>	<u>\$ 0</u>

General Fund Revenues: Continued

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Request</u>	<u>2005 Executive</u>	<u>2005 Adopted</u>
<b>LICENSES AND PERMITS</b>						
Dog Licenses	\$ 29,979	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 0
Cat Licenses	12,326	17,000	17,000	17,000	17,000	0
Bicycle Licenses	27,723	45,000	45,000	45,000	45,000	0
Miscellaneous Licenses	385,700	350,000	350,000	350,000	350,000	0
Liquor Licenses	256,084	295,000	295,000	295,000	295,000	0
Public Health Licenses	0	674,000	704,000	674,000	715,000	0
Building Permits	3,612,899	3,312,000	3,400,000	3,400,000	3,800,000	0
Reinspection & Extension Fees	46,115	45,000	45,000	45,000	45,000	0
Weights and Measures Permits	71,412	129,000	75,000	129,000	129,000	0
Street Opening Permits	117,397	150,000	150,000	150,000	150,000	0
Other Permits	3,767	40,000	40,000	40,000	40,000	0
TOTAL	<u>\$ 4,563,402</u>	<u>\$ 5,097,000</u>	<u>\$ 5,161,000</u>	<u>\$ 5,185,000</u>	<u>\$ 5,626,000</u>	<u>\$ 0</u>

**UNGROUPED REVENUES**

Interest on Investments	\$ 3,022,684	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
Rental and Sale of Property	412,477	550,000	500,000	350,000	350,000	0
Cable Franchise Revenues	1,862,658	1,700,000	1,860,000	1,900,000	1,900,000	0
TIF Reimbursements	166,203	200,000	227,000	130,000	130,000	0
Miscellaneous Revenues	256,432	257,000	257,000	257,000	264,000	0
TOTAL	<u>\$ 5,720,454</u>	<u>\$ 5,707,000</u>	<u>\$ 5,844,000</u>	<u>\$ 5,637,000</u>	<u>\$ 5,644,000</u>	<u>\$ 0</u>

**INTERGOVERNMENTAL REVENUES**

State Shared Revenue	\$ 10,246,838	\$ 8,116,336	\$ 8,459,026	\$ 8,220,578	\$ 8,220,578	\$ 0
State Expenditure Restraint	5,815,171	5,079,434	5,048,767	5,211,697	5,211,697	0
State Pmt for Municipal Service	8,494,725	8,063,000	8,443,451	8,400,000	8,400,000	0
State Highway Aid	6,725,751	6,547,000	6,537,136	6,537,000	6,543,795	0
State Recycling Aid	1,111,406	960,000	1,122,139	960,000	960,000	0
Computer Reimbursement	2,156,772	2,036,000	1,968,848	1,880,000	1,880,000	0
Fire Insurance Dues	548,349	550,000	588,234	550,000	550,000	0
TOTAL	<u>\$ 35,099,012</u>	<u>\$ 31,351,770</u>	<u>\$ 32,167,601</u>	<u>\$ 31,759,275</u>	<u>\$ 31,766,070</u>	<u>\$ 0</u>

2005  
EXECUTIVE  
OPERATING BUDGET

**DISTRIBUTION OF PUBLIC, EDUCATIONAL AND GOVERNMENTAL  
(PEG) ACCESS FUNDING FROM SUBSCRIBER CONTRIBUTIONS**

	<u>2004 Adopted</u>		<u>2005 Executive</u>		<u>2005 Adopted</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
<b>OPERATING CONTRIBUTIONS</b>						
WYOU	\$ 126,230	33.2%	\$ 129,480	33.2%	\$ -	-
Madison City Channel	246,770	64.9%	253,500	65.0%	-	-
Misc. Special Programming	7,000	1.8%	7,020	1.8%	-	-
Total	<u>\$ 380,000</u>	<u>100.0%</u>	<u>\$ 390,000</u>	<u>100.0%</u>	<u>\$ -</u>	<u>-</u>

Operating funds are an additional charge paid by subscribers to fund PEG access. The amount collected is set at \$.61 per subscriber per month. The estimated total to be collected in 2005 is \$390,000. Any collections from subscriber contributions in excess of the 2005 Budget estimate of \$390,000 will be allocated in the percentages shown above.

The City will enter into a contract with WYOU for its funding. The contract will include programs produced by youth. Before the last \$20,000 of WYOU's PEG funding is released, WYOU's fundraising for 2005, in excess of membership fees, shall be at least \$10,000, as verified by the City Comptroller and approved by the Broadband Telecommunications Regulatory Board.

Madison City Channel has a General Fund operating budget subsidy of \$240,478. Of the total \$253,500 of PEG funding allocated to the City Channel, \$180,727 is reflected in the agency's operating budget revenues. The balance is used to fund Capital purchases. The \$7,020 for Miscellaneous programming is reflected in the Mayor's Office operating budget and is available for coverage of City functions.

2005  
EXECUTIVE  
OPERATING BUDGET

**ROOM TAX FUND**

	<u>2003 ACTUAL</u>	<u>2004 BUDGET</u>	<u>2004 PROJECTED</u>	<u>2005 EXECUTIVE</u>
Fund Balance, January 1	\$ 2,464,253	\$ 2,724,483	\$ 2,780,139	\$ 998,869
Restricted Funds - Bond Required Reserves	(1,004,346)	(1,004,346)	(1,004,346)	(1,004,346)
<b>Balance of Unrestricted Funds, January 1</b>	<b><u>\$ 1,459,907</u></b>	<b><u>\$ 1,720,137</u></b>	<b><u>\$ 1,775,793</u></b>	<b><u>\$ (5,477)</u></b>
 <b>SOURCES</b>				
Estimated Total Room Tax Receipts	\$ 6,357,051	\$ 6,586,000	\$ 6,563,000	\$ 6,826,000
Interest Revenue	25,438	64,000	29,000	-
<b>TOTAL SOURCES</b>	<b><u>\$ 6,382,489</u></b>	<b><u>\$ 6,650,000</u></b>	<b><u>\$ 6,592,000</u></b>	<b><u>\$ 6,826,000</u></b>
 <b>USES</b>				
<u>Monona Terrace:</u>				
Debt Service Payment - Revenue Bond Issue	\$ 1,212,513	\$ 990,921	\$ 990,921	\$ 993,971
Debt Service Payment - General Obligation Bond Issue	1,062,750	1,034,150	1,034,150	993,565
Operating Subsidy	2,298,180	2,853,681	2,853,681	2,595,461
Capital Purchases	555,139	2,613,500	2,413,500	329,500
Subtotal: Monona Terrace	<u>\$ 5,128,582</u>	<u>\$ 7,492,252</u>	<u>\$ 7,292,252</u>	<u>\$ 4,912,497</u>
 <u>Greater Madison Convention and Visitors Bureau:</u>				
Destination Marketing	763,533	760,050	760,050	775,250
Leisure Travel Marketing Promotion (a)	36,565	36,565	36,565	37,300
New Madison-based Project	-	-	-	25,000
Additional Funding if Matched by Increased Funding from Dane Co. or Surrounding Communities	-	-	-	25,000
Estimated Event Booking Assistance Subsidy (b)	18,173	50,000	100,000	100,000
Subtotal: GMCVB	<u>\$ 818,271</u>	<u>\$ 846,615</u>	<u>\$ 896,615</u>	<u>\$ 962,550</u>
 <u>Other:</u>				
Transfer to General Fund	45,500	45,500	45,500	145,500
CitiARTS	35,500	40,000	40,000	44,500
Badger State Games	15,000	15,000	15,000	15,000
Rhythm & Booms - Cash Contribution	11,750	11,750	11,750	11,750
Rhythm & Booms - City Agency Base Costs	-	50,153	50,153	50,153
Rhythm & Booms - Transit Costs	-	-	-	15,000
Madison Scouts and Capitol Sound	12,000	12,000	12,000	12,000
Civic Promotion	-	10,000	10,000	10,000
Interest Expense	-	-	-	-
Subtotal: Other	<u>\$ 119,750</u>	<u>\$ 184,403</u>	<u>\$ 184,403</u>	<u>\$ 303,903</u>
 <b>TOTAL USES</b>	<b><u>\$ 6,066,603</u></b>	<b><u>\$ 8,523,270</u></b>	<b><u>\$ 8,373,270</u></b>	<b><u>\$ 6,178,950</u></b>
 <b>Balance of Unrestricted Funds, December 31 ( c)</b>	<b><u>\$ 1,775,793</u></b>	<b><u>\$ (153,133)</u></b>	<b><u>\$ (5,477)</u></b>	<b><u>\$ 641,573</u></b>

(a) Disbursement of 50% of these funds (\$18,650) or any portion thereof shall be contingent upon the GMCVB receiving equal matching funds from other sources including, but not limited to, state grants, other local governments, additional membership contributions and/or other marketing partners for specific leisure travel marketing programs.

(b) The Greater Madison Convention and Visitors Bureau (GMCVB) shall follow the guidelines included in the report of the Monona Terrace Shuttle Advisory Committee adopted by the Common Council on March 3, 1998. This includes submission of quarterly reports to the Board of Estimates and Monona Terrace Community and Convention Center Board. The GMCVB, with the approval of the Monona Terrace Community and Convention Center Board, may use the shuttle bus subsidy for other convention subsidies and has, therefore, been renamed the Event Booking Assistance subsidy. The subsidy allocation shall be maintained at the budgeted level by replenishing the allocation based upon the prior year's actual utilization.

(c) Any negative balance in the Room Tax fund will be funded by a short-term loan from the General Fund.

2005  
EXECUTIVE  
OPERATING BUDGET

**AFFORDABLE HOUSING TRUST FUND**

	<u>2003 ACTUAL</u>	<u>2004 BUDGET</u>	<u>2004 PROJECTED</u>	<u>2005 EXECUTIVE</u>
<b>Fund Balance, January 1</b>	<b>\$ 1,095,277</b>	<b>\$ 1,520,000</b>	<b>\$ 1,518,782</b>	<b>\$ 1,883,782</b>
<b>SOURCES</b>				
<u>Dedicated:</u>				
Private Contributions	\$ -	\$ -	\$ -	\$ -
Payments in Lieu of Program Participation	-	-	-	-
Matching Funds from Federal Trust	-	-	-	-
Loan Repayment Principal	-	-	-	-
Loan Repayment Principal	-	-	-	-
Investment Revenue	23,505	-	20,000	30,000
<u>Discretionary:</u>				
Equity Participation Payments	-	-	-	-
Proceeds from Sale of Surplus Property	-	-	45,000	-
Transfer from General Fund (a)	400,000	100,000	400,000	100,000
<b>TOTAL SOURCES</b>	<b>\$ 423,505</b>	<b>\$ 100,000</b>	<b>\$ 465,000</b>	<b>\$ 130,000</b>
<b>USES</b>				
MDC - YWCA/Interfaith Hospitality Network	\$ -	\$ -	\$ 100,000	\$ -
Loans to Create Affordable Housing	-	-	-	100,000
<b>TOTAL USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>Fund Balance, December 31</b>	<b>\$ 1,518,782</b>	<b>\$ 1,620,000</b>	<b>\$ 1,883,782</b>	<b>\$ 1,913,782</b>
Portion of Balance Authorized for Distribution:				
Total Prior Year Sources Deposited	\$ 1,095,277	\$ 400,000	\$ 423,505	\$ 465,000
Less Loan Repayments	-	-	-	-
Subtotal	\$ 1,095,277	\$ 400,000	\$ 423,505	\$ 465,000
Distribution Proportion	25%	25%	25%	25%
Authorized for Distribution by Ordinance	\$ 273,819	\$ 100,000	\$ 105,876	\$ 116,250

(a) In 2004 and 2005, up to \$400,000 of any funds remaining in the General Fund Contingent Reserve at the end of the year may also be transferred to the Affordable Housing Trust Fund.

2005  
EXECUTIVE  
OPERATING BUDGET  
  
**CITY INSURANCE FUND**

	<b>2003 Actual</b>	<b>2004 Projected</b>	<b>2005 Executive</b>
Net Assets: January 1	\$ 1,748,595	\$ 1,746,673	\$ 1,578,915
<b>REVENUES</b>			
Billings to Departments	999,678	1,000,000	1,000,000
Interest Income	21,486	10,000	10,000
Miscellaneous Revenue	72,022	80,000	70,000
WMMIC Dividend	<u>586,031</u>	<u>473,225</u>	<u>500,000</u>
Total Revenues	1,679,217	1,563,225	1,580,000
<b>EXPENSES</b>			
Liability Premium	438,773	420,000	420,000
Liability Claims	666,567	800,000	800,000
Other Premiums and Claims	344,822	300,000	400,000
Interest Expense	139,356	115,983	90,405
Miscellaneous Expense	<u>91,621</u>	<u>95,000</u>	<u>95,000</u>
Total Expenses	1,681,139	1,730,983	1,805,405
Net Assets: December 31	\$ 1,746,673	\$ 1,578,915	\$ 1,353,510
Net Asset Goal	<u>\$ 1,800,000</u>	<u>\$ 1,900,000</u>	<u>\$ 1,900,000</u>
Surplus (Deficiency)	<u>\$ (53,327)</u>	<u>\$ (321,085)</u>	<u>\$ (546,490)</u>

**Note on Reserve Policy:**

The City's Insurance Fund reserve policy is to maintain a net asset balance equal to or greater than the current year aggregate self-insured retention (SIR) contained in the City's liability insurance coverage as established by Wisconsin Municipal Mutual Insurance Company (WMMIC) policy.

The City of Madison aggregate SIR for 2004 is \$1.9 million. Based on the reserve policy, the Insurance Fund is expected to be deficient by \$546,000 at the end of 2005.

2005  
EXECUTIVE  
OPERATING BUDGET

**CITY WORKERS COMPENSATION FUND**

	<b>2003 Actual</b>	<b>2004 Projected</b>	<b>2005 Executive</b>
Net Assets: January 1	\$ 227,268	\$ (2,382,140)	\$ (2,835,140)
<b>REVENUES</b>			
Billings to Departments	2,435,328	2,300,000	2,300,000
Misc. Revenue (3rd Party Subrogation)	<u>27,347</u>	<u>37,000</u>	<u>37,000</u>
Total Revenue	2,462,675	2,337,000	2,337,000
<b>EXPENSES</b>			
Workers' Compensation Losses Paid	2,218,224	2,400,000	2,000,000
Actuarial Reserve Adjustment	2,508,283	0	0
Legal Services	38,840	30,000	30,000
Outside Services	190,460	200,000	200,000
Insurance	<u>116,276</u>	<u>160,000</u>	<u>160,000</u>
Total Expenses	5,072,083	2,790,000	2,390,000
Net Assets: December 31	\$ (2,382,140)	\$ (2,835,140)	\$ (2,888,140)
Net Asset Goal	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Deficiency	<u>\$ (2,882,140)</u>	<u>\$ (3,335,140)</u>	<u>\$ (3,388,140)</u>

**Note on Workers Compensation Fund Policy:**

The City's Workers Compensation Fund policy is to maintain a net asset balance equal to or greater than the current self-insured retention (SIR) contained in the City's excess Workers Compensation insurance policy. The SIR is currently \$500,000. In 2003, a comprehensive actuarial review of past claims resulted in a required reserve balance increase of \$2,508,283. The projected net asset deficiency in the Workers' Compensation Fund could be reduced by future General Fund Appropriations.

## INTRODUCTION TO AGENCY BUDGETS

### *Budget Requests: Target and Supplemental*

Agencies were instructed to submit a 2005 budget request that was equal to 99 percent of the 2004 adopted budget. Some agencies were given adjusted targets in recognition of additional funding needed to maintain the current level of service. Agencies could also submit supplemental budget requests to continue existing services, expand or increase existing services, or fund new initiatives. The narrative on the first page of each agency budget presents the total cost of all supplemental requests submitted by that agency. A complete list of these individual supplemental requests is available as a separate document.

### *Budget Supplement Document*

As in past years, the "Budget Supplement" is available as a separate document. It includes detailed information by agency for permanent salaries, minor object codes, inter-agency billings, and fixed assets.

### *Enterprise Funds*

The operating budget includes revenue and expenditure information pertaining to several City enterprises. Operations of the Parking Utility, Sewer Utility and Water Utility have historically been fully supported by enterprise revenues and have required no General Fund subsidy or contribution. Since 1998, there has been no subsidy for the Golf Enterprise. The budget contains appropriations to other enterprises including the Transit Utility and Monona Terrace (from the Room Tax Fund). Historically, the actual appropriations to these enterprises have been adjusted based on the results of annual operations.

Beginning in 1997, those enterprises subsidized by the General Fund received an appropriation consistent with the budgeted level. Savings resulting from lower than anticipated expenses, and revenues generated in excess of budgeted levels will be maintained in the individual enterprise operating funds. This change in policy will afford enterprise managers the opportunity to utilize positive budget variances to benefit future year operations. It also will build capacity to respond to future budget shortfalls from enterprise resources, without affecting General Fund expenditure levels.

Effective June 28, 2001, the Civic Center was transferred to the Overture Development Corporation and is now part of the development project known as the Overture Center. The budget includes the City's subsidy to the Overture Center, as specified by the Operation and Cooperation Agreement between the City and the Madison Cultural Arts District.

The 2002 Adopted Operating Budget recognized for the first time the Stormwater Utility as a distinct agency. This new agency is to be entirely supported by enterprise revenues, and will require no General Fund subsidy or contribution.