

DIRECT APPROPRIATIONS

Supplemental Compensation

	2017 Actual	2018 Adopted	2018 Projected	2019 Request	2019 Executive
Prjctd Pay Increase & Health Ins	-	-	-	5,500,000	-
Compensated Absence Escrow	-	1,938,628	-	3,000,000	2,900,000
Flexible Spending	47,904	10,600	50,000	10,600	10,600
Unemployment	118,635	371,474	150,000	150,000	150,000
Health Insurance (Dom Partnerships)	-	250,000	-	250,000	125,000
Life Insurance	42,317	45,316	45,316	45,316	45,316
Bus Pass Subsidy	181,327	150,000	185,000	150,000	150,000
Misc Benefits	130,966	-	(4,509)	-	-
Total Supplemental Comp	\$ 521,149	\$ 2,766,018	\$ 425,807	\$ 9,105,916	\$ 3,380,916

The benefits presented here represent those that are budgeted centrally in the General Fund. All other employee benefits are allocated in agency budgets based on projected 2019 rates. The full benefit breakdown for each agency is displayed in the Line Item Detail section of agency budgets.

Projected Pay Increase & Health Insurance: The General & Library fund impact of potential pay increases and health insurance were budgeted centrally during the agency request phase. These funds have been allocated to agency budgets in the Executive Budget phase on final rates and the anticipated pay increase.

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 midyear and year end appropriation adjustments based on actual expenditures. Funding in the 2019 Executive Budget is increased by \$900,000 based on prior year trends. Actual expenditures for this benefit appear in agency budgets.

Health Insurance (Domestic Partnerships): Beginning on January 1st 2018 the State of Wisconsin, through Employee Trust Funds, will no longer offer health insurance benefits for domestic partnerships. Starting in 2018 the City will revert to offering this benefit as a reimbursement to employees based on the policy that was in place prior to State offering this benefit in 2010. The 2019 Executive Budget is based on current enrollment levels. Actual expenditures for this benefit appear in agency budgets.

Bus Pass Subsidy: This funding represents the City share of providing bus passes for City employees.

Misc Benefits: This amount represents misc benefit charges that were realized centrally.

Direct Appropriation to Capital

	2017 Actual	2018 Adopted	2018 Projected	2019 Request	2019 Executive
Direct Appropriation to Capital	4,772,985	6,284,391	6,284,391	3,500,000	2,671,000
Total	\$ 4,772,985	\$ 6,284,391	\$ 6,284,391	\$ 3,500,000	\$ 2,671,000

Direct Appropriations

	2017 Actual	2018 Adopted	2018 Projected	2019 Request	2019 Executive
\$15 Min Wage	-	160,000	-	240,000	240,000
City Memberships	88,863	89,033	89,033	89,033	89,033
Clean Air Coalition	-	6,000	6,000	6,000	6,000
Community Gardens Partnership	25,000	25,000	25,000	25,000	35,000
Comm Improvement Initiatives	38,695	-	-	-	-
Cost Allocation Study	-	30,000	12,000	30,000	30,000
Federal Liaison	39,996	40,000	40,000	40,000	40,000
Immigration Assistance Fund	-	50,000	50,000	-	-
Improvement Initiatives	24,386	21,000	21,000	21,000	21,000
Legal Services	30,477	-	25,000	-	-
License Suspension	60,000	55,000	60,000	55,000	55,000
Madison Food Policy Council	-	10,000	10,000	10,000	10,000
MadMarket	25,000	25,000	25,000	25,000	25,000
Martin Luther King Awards	-	600	600	600	600
Martin Luther King Holiday	2,100	7,100	7,100	7,100	7,100
Pathways Program	-	12,500	12,500	12,500	12,500
Police and Fire Commission	19,341	25,000	25,000	25,000	25,000
Police Policy Review	315,839	-	-	-	-
Prior Year Encumbrances	-	400,000	386,000	400,000	400,000
Revenue Sharing Payments	149,181	62,341	62,341	62,341	64,518
SEED Grants	44,100	50,000	50,000	50,000	50,000
State Liaison	32,002	33,000	33,000	33,000	33,000
Governance Task Force	-	30,000	-	30,000	30,000
Taxes and Special Assessments	-	50,000	-	50,000	50,000
THRIVE / MadREP	18,000	18,000	18,000	18,000	50,000
Zoo	86,825	75,000	75,000	75,000	75,000
Contingent Reserve	-	1,500,000	1,600,085	2,000,000	1,930,000
Cost Allocation	-	(850,000)	-	(850,000)	-
Total	\$ 999,805	\$ 1,924,574	\$ 2,632,659	\$ 2,454,574	\$ 3,278,751

Direct Appropriation Notes

\$15 Minimum Wage: These centrally budgeted funds will support the second phase of a \$15 minimum wage for City of Madison employees. The plan, that began in 2016, anticipates reaching \$15 within 4 years. Funds will be distributed to agency budgets based on actual expenditures. Actual expenditures for these costs appear in agency budgets.

City Memberships: Expenditures budgeted here 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 WI Diversity Procurement Network. Funding for all memberships are consistent with the current level. Increased funding for the WI Coalition Against Homelessness will be used to assist the organizations efforts to generate policies, develop community support, and secure State/Local resources for housing and services to end homelessness in Wisconsin.

Clean Air Coalition: These funds provide a direct annual subsidy to the Clean Air Coalition.

DIRECT APPROPRIATIONS

Direct Appropriation Notes (Continued)

Community Gardens Partnership: These funds are for a partnership with Community GroundWorks and Dane County UW-Extension to provide operations and support of community gardens programming. The City contribution supports general operations through a contract with Community GroundWorks is \$25,000 general support, the initiative receiving additional funds through the Community Development Block Grant (budgeted in CDD). The 2019 Executive Budget increases funding for this contract by \$10,000 from \$25,000 to \$35,000

Cost Allocation Study: These funds were added as part of the 2018 budget to examine the City's methodology for allocating costs to central services. The cost allocation model was completed in the Spring of 2018. Ongoing funding will be used to develop a federally compliant plan as well as update the existing plan.

Immigration Assistance Fund: A contribution made by the City to the Madison Community Foundation to support an Immigration Assistance Fund to be used for legal services for immigrants. The City contribution, along with funds from Dane County and private contributions, will be used as a grant match to receive technical assistance from the Vera Institute of Justice. The Executive Budget transfers these funds to the Community Development Division.

Improvement Initiatives: These funds support leadership development training opportunities for City staff. Funding also support customer satisfaction surveys and periodic resident satisfaction surveys administered by the University of Wisconsin Survey Center.

Madison Food Policy Council: These funds are for a grant program providing funding for projects geared towards improving Madison's regional food system through improving food access. The grant program is administered by the Madison Food Policy Council.

MadMarket: These funds are for contractual support to administer Electronic Benefits Transfer (EBT) programming for Supplemental Nutritional Assistance Program (SNAP) participants at farmers' markets and the MadMarket Double Dollars program at participating markets. This service is carried out through a partnership with Dane County. Community Action Coalition is the current vendor.

Martin Luther King Holiday: These funds provide transportation services and child care for the Martin Luther King Jr. Holiday celebration.

Pathways Program: These funds provide the City's commitment to the Pathways Program through the Madison Metropolitan School District. The Pathways program seeks to provide MMSD students with career opportunities in the Greater Madison area. Partners in the program include: Madison Metropolitan School District, Dane County, the City of Madison, Madison Area Technical College, Workforce Development, and the Greater Madison Chamber of Commerce.

Police Policy Committee: These one-time funds were used for an independent study to review policies and procedures pertaining to the Madison Police Department. The 2016 Adopted Budget included \$50,000 for costs associated with the study, an amendment in 2016 increased funding for the study to \$400,000. The study has been completed and no additional expenditures are anticipated in 2019.

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.

Governance Task Force: These funds are a continuation of one-time funds added in 2018 to support the work of the Governance Task Force. Potential uses for these funds may include, but are not limited to, public engagement, language interpretation and translation, facilities rental and any other research-related costs.

THRIVE/MadREP: These funds are for the City's annual membership costs to MadREP. The Executive Budget increases the City's contribution by \$32,000 from \$18,000 to \$50,000.

Contingent Reserve: It is the City's policy to appropriate 0.5% of budgeted expenditures to the Contingent Reserve. Contingent Reserve spending authority may later be reallocated to various agencies through resolutions of the Common Council. The 2019 Executive Budget increases the Contingent Reserve by \$330,000 to keep pace with growth in the General Fund.

Cost Allocation: In 2018 the City conducted an analysis regarding the allocation of central service costs to enterprise and grant agencies. Actual allocated costs are reflected in agency budgets, reference the Executive Summary for a full breakdown of the plan.