

Stormwater Utility

Agency Overview

Agency Mission

The mission of the Stormwater Utility is to provide stormwater management services to the City of Madison with an equitable rate structure.

Agency Overview

The Agency is responsible for reducing flooding, improving the water quality of the lakes and waterways, and complying with the Wisconsin Pollutant Discharge Elimination System discharge permit. The goals of the agency include reducing the total suspended solids and total phosphorous within the City's stormwater runoff by working with neighboring municipalities, regulatory agencies, and public watershed organizations.

2022 Budget Highlights

The 2022 Executive Budget includes funding for:

- An anticipated 7.0% rate increase based on diminishing interest and increased contributions to reserve to support capital projects. The projected rate increases translates to approximately \$0.77 more per month for the average residential customer. In 2021, the Stormwater Utility rate was increased by 9.1%.
- Increased funding to support equipment repairs being paid by Fleet Services, AutoCAD being charged to capital, and increased costs of the U.S. Geological Survey Stormwater Management Agreement and adaptive management work (Net increase: \$154,500).
- Increases funding to create a 1.0 FTE Conservation Technician position and 2.0 greenway restoration interns (\$58,600).
- Increases interdepartmental charges based on an updated cost allocation plan (\$80,200).
- An increase to the Utility's Contingent Reserve (\$543,300).

Stormwater**Function: Public Works***Budget Overview*

Agency Budget by Fund

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Stormwater Utility	25,984,641	19,984,216	22,437,045	20,555,054	20,555,054
TOTAL	\$ 25,984,641	\$ 19,984,216	\$ 22,437,045	\$ 20,555,054	\$ 20,555,054

Agency Budget by Service

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Stormwater Engineering & Admin	19,182,164	16,030,600	18,918,644	16,520,165	16,226,958
Stormwater Operations	6,802,477	3,953,616	3,518,401	4,034,889	4,328,096
TOTAL	\$ 25,984,641	\$ 19,984,216	\$ 22,437,045	\$ 20,555,054	\$ 20,555,054

Agency Budget by Major-Revenue

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Intergov Revenues	(6,997)	-	-	-	-
Charges For Services	(19,590,676)	(19,098,416)	(21,511,551)	(19,759,274)	(19,759,274)
Licenses & Permits	(4,500)	(4,500)	(600)	(4,500)	(4,500)
Fine & Forfeiture	(1,989,858)	(540,000)	(557,594)	(550,420)	(550,420)
Investments & Other Contributions	(127,861)	(280,000)	(311,000)	(155,000)	(155,000)
Misc Revenue	(51,327)	(700)	-	(750)	(750)
Other Financing Source	(3,779,748)	(60,600)	(56,300)	(85,110)	(85,110)
Transfer In	(433,674)	-	-	-	-
TOTAL	\$ (25,984,641)	\$ (19,984,216)	\$ (22,437,045)	\$ (20,555,054)	\$ (20,555,054)

Agency Budget by Major-Expenses

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Salaries	4,981,499	3,583,008	2,916,027	3,523,272	3,616,413
Benefits	1,588,900	1,423,650	886,036	1,486,763	1,492,548
Supplies	373,597	501,400	454,285	463,800	463,800
Purchased Services	4,054,855	2,601,149	3,261,107	2,654,743	2,654,743
Debt & Other Financing	13,423,149	2,577,088	5,497,714	10,750,889	3,052,880
Inter Depart Charges	1,864,478	1,097,267	1,221,222	1,214,587	1,177,657
Inter Depart Billing	(308,037)	(318,500)	(318,500)	(415,000)	(415,000)
Transfer Out	6,200	8,519,154	8,519,154	876,000	8,512,013
TOTAL	\$ 25,984,641	\$ 19,984,216	\$ 22,437,045	\$ 20,555,054	\$ 20,555,054

Stormwater

Function: Public Works

Service Overview

Service: Stormwater Engineering & Admin

Citywide Element: Effective Government

Service Description

The Stormwater Utility provides services for design, review, construction, and maintenance of a storm system including storm sewer pipe, open channel systems and ponds, which are responsible for reducing flooding, improving the water quality of the lakes and waterways, and complying with the Wisconsin Pollutant Discharge Elimination System discharge permit. The goals of the agency include reducing the total suspended solids and total phosphorous within the City's stormwater runoff by working with neighboring municipalities, regulatory agencies, and public watershed organizations.

Major Budget Changes

- Increases funding to create a 1.0 FTE Conservation Technician position and 2.0 greenway restoration interns (\$58,600).
- Reallocates wages across permanent funds, resulting in a \$26,100 decrease in personnel costs.
- Assumes hiring additional hourly staff to support Stormwater Engineers (\$48,900).
- Decreases supplies costs including copy printing supplies, postage, and machinery and equipment based on actuals (\$45,600).
- Increases support to contingent reserve to support capital projects (\$543,300).
- Increases Interdepartmental Charges based on updated 2022 Cost Allocation Plan (\$80,200).

Activities Performed by this Service

- Utility Management & Administration: Plan, direct, and implement storm water infrastructure design, construction, operations, and maintenance. Oversee Utility administrative and technical activities.
- Flood Mitigation & Resiliency: Watershed study management including data collection, modeling, development, and prioritization of engineering solutions, as well as green infrastructure design and management and community engagement.
- Design – Reconstruction: Planning, design, and project management for replacement or rehabilitation of aging storm sewer infrastructure.
- Construction Inspection: Manage storm sewer construction of Public Works projects to ensure compliances with plans and specifications.
- GIS: Create and maintain stormwater infrastructure assets in GIS for asset and work order management and create and maintain a layer for billing and modeling.

Service Budget by Fund

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
General	-	-	-	-	-
Other-Expenditures	19,182,164	16,030,600	18,918,644	16,520,165	16,226,958
TOTAL	\$ 19,182,164	\$ 16,030,600	\$ 18,918,644	\$ 16,520,165	\$ 16,226,958

Service Budget by Account Type

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Revenue	(19,088,038)	(16,038,963)	(15,586,044)	(16,520,165)	(16,520,165)
Personnel	2,037,035	2,638,175	1,821,625	2,687,161	2,689,740
Non-Personnel	16,692,168	13,169,058	16,749,697	13,558,332	13,496,336
Agency Charges	452,961	223,367	347,322	274,672	40,882
TOTAL	\$ 94,126	\$ (8,363)	\$ 3,332,600	\$ -	\$ (293,207)

Stormwater

Function: Public Works

Service Overview

Service: Stormwater Operations

Citywide Element: Green and Resilient

Service Description

This service is responsible for operating and maintaining Stormwater Utility system infrastructure of storm sewer system including 500+ miles of pipe, 40,000+ structures and 1,300+ acres of stormwater management lands. The goal of the service is to maintain, repair, rehabilitate, and construct stormwater system infrastructure to reduce flooding while improving the water quality of our lakes and waterways.

Major Budget Changes

- Reallocates wages across permanent funds, resulting in a \$115,900 decrease in personnel costs.
- Increases funding to support U.S. Geological Survey Stormwater Management Agreement and adaptive management work (\$154,500).
- Increases Interdepartmental Charges based on updated 2022 Cost Allocation Plan (\$196,400).

Activities Performed by this Service

- Storm Sewer Cleaning: Scheduled pipe and structure cleaning to maintain existing system capacity and prevent sediment from reaching surface waters.
- Emergency Response: Respond to reports of flooding, spills, missing covers, and plugged inlets, and stock sandbag sites.
- New Construction, Upgrades, and Retrofits: Construct new stormwater infrastructure to address local drainage issues, and upgrade and retrofit existing infrastructure to improve water quality.
- Storm Sewer Repair: Pipe and structure repair to maintain existing system functionality and extend useful life.
- Utility Locating and Marking: Respond to Diggers Hotline requests to locate and mark underground stormwater utilities to prevent damage during excavation.
- Greenway & Pond Maintenance and Repair: Vegetation maintenance, including mowing, tree removal, small-scale dredging, cleaning and repair, and post-storm debris removal.
- Inspection and Condition Assessment: Internal pipe and structure inspection and condition assessment, dry weather inspections, and pond depth surveys.
- Emergency Response: Respond to reports of sewer backups, sanitary sewer overflows, sewer gas odors, missing covers, etc.
- Public Response and Oversight: Respond to calls from residents reporting dead animals on roadsides or sinkholes, and inspect and oversee maintenance of public waste oil site.

Service Budget by Fund

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
General	-	-	-	-	-
Other-Expenditures	6,802,477	3,953,616	3,518,401	4,034,889	4,328,096
TOTAL	\$ 6,802,477	\$ 3,953,616	\$ 3,518,401	\$ 4,034,889	\$ 4,328,096

Service Budget by Account Type

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Revenue	(6,896,604)	(3,945,253)	(6,851,001)	(4,034,889)	(4,034,889)
Personnel	4,533,364	2,368,483	1,980,437	2,322,874	2,419,221
Non-Personnel	1,165,633	1,029,733	982,563	1,187,100	1,187,100
Agency Charges	1,103,480	555,400	555,400	524,915	721,775
TOTAL	\$ (94,127)	\$ 8,363	\$ (3,332,600)	\$ -	\$ 293,207

Stormwater**Function: Public Works***Line Item Detail***Agency Primary Fund: Stormwater Utility**

Intergovernmental Revenue

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Federal Revenues Operating	(4,891)	-	-	-	-
State Revenues Operating	(2,550)	-	-	-	-
Other Unit Of Gov Rev Cap	443	-	-	-	-
TOTAL	\$ (6,997)	\$ -	\$ -	\$ -	\$ -

Charges for Service

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Engineering Services	(1,767)	(3,000)	(1,592)	(3,000)	(3,000)
Sale Of Recyclables	(3,780)	(3,500)	(5,292)	(3,500)	(3,500)
Reimbursement Of Expense	(159,977)	(150,000)	(150,000)	(150,000)	(150,000)
Utility Fee	(1,656,339)	(1,615,549)	(1,832,766)	(1,670,822)	(1,670,822)
Erosion Control Fee	(141,755)	(150,000)	(124,108)	(150,000)	(150,000)
Stormwater Mgmt Fee	(118,222)	(110,000)	(72,168)	(120,000)	(120,000)
Stormwater Only	(4,018,127)	(3,872,748)	(4,513,659)	(4,053,264)	(4,053,264)
Residential	(6,252,175)	(6,069,896)	(6,945,405)	(6,306,852)	(6,306,852)
Commercial	(5,380,001)	(5,266,412)	(5,829,963)	(5,427,050)	(5,427,050)
Industrial	(193,272)	(183,837)	(211,372)	(194,964)	(194,964)
Public Authorities	(1,665,261)	(1,673,474)	(1,825,226)	(1,679,822)	(1,679,822)
TOTAL	\$ (19,590,676)	\$ (19,098,416)	\$ (21,511,551)	\$ (19,759,274)	\$ (19,759,274)

Licenses & Permits

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Street Opening Permits	(4,500)	(4,500)	(600)	(4,500)	(4,500)
TOTAL	\$ (4,500)	\$ (4,500)	\$ (600)	\$ (4,500)	\$ (4,500)

Fine Forfeiture & Assessments

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Spec Assessments Capital	(1,972,846)	(500,000)	(500,000)	(500,000)	(500,000)
Late Fees	(17,012)	(40,000)	(57,594)	(50,420)	(50,420)
TOTAL	\$ (1,989,858)	\$ (540,000)	\$ (557,594)	\$ (550,420)	\$ (550,420)

Investments & Contributions

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Interest	(127,861)	(280,000)	(280,000)	(155,000)	(155,000)
Contributions & Donations	-	-	(31,000)	-	-
TOTAL	\$ (127,861)	\$ (280,000)	\$ (311,000)	\$ (155,000)	\$ (155,000)

Misc Revenue

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Insurance Recoveries	(50,578)	-	-	-	-
Miscellaneous Revenue	(749)	(700)	-	(750)	(750)
TOTAL	\$ (51,327)	\$ (700)	\$ -	\$ (750)	\$ (750)

Other Finance Sources

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Sale Of Assets	(187,653)	(25,000)	(25,000)	(50,000)	(50,000)
Trade In Allowance	(38,075)	(35,600)	(31,300)	(35,110)	(35,110)
Fund Balance Applied	-	-	-	-	-
TOTAL	\$ (225,728)	\$ (60,600)	\$ (56,300)	\$ (85,110)	\$ (85,110)

Stormwater**Function: Public Works***Line Item Detail***Agency Primary Fund: Stormwater Utility**

Transfer In

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Transfer In From Grants	(101,104)	-	-	-	-
Transfer In From Impact Fees	(176,467)	-	-	-	-
Transfer In From Tax Increment	(140,795)	-	-	-	-
Transfer In From Insurance	(15,308)	-	-	-	-
TOTAL	\$ (433,674)	\$ -	\$ -	\$ -	\$ -

Salaries

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Permanent Wages	4,358,052	3,169,128	2,659,247	3,054,912	3,054,912
Salary Savings	-	(46,310)	-	(46,310)	(46,310)
Pending Personnel	-	-	-	-	93,141
Furlough Savings	-	-	(6)	-	-
Premium Pay	10,784	11,850	9,456	11,850	11,850
Workers Compensation Wages	31,078	-	2,345	-	-
Compensated Absence	299,331	103,000	13,343	103,000	103,000
Hourly Wages	143,346	92,840	65,011	147,320	147,320
Overtime Wages Permanent	136,370	250,000	166,048	250,000	250,000
Overtime Wages Hourly	708	2,500	207	2,500	2,500
Election Officials Wages	1,831	-	377	-	-
TOTAL	\$ 4,981,499	\$ 3,583,008	\$ 2,916,027	\$ 3,523,272	\$ 3,616,413

Benefits

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Comp Absence Escrow	-	50,000	-	50,000	50,000
Health Insurance Benefit	809,784	511,611	462,308	527,430	542,393
Wage Insurance Benefit	16,121	10,436	10,560	11,603	11,603
WRS	315,168	230,964	192,065	223,262	215,621
FICA Medicare Benefits	346,650	281,645	213,510	260,474	258,937
Licenses & Certifications	47	250	79	250	250
Post Employment Health Plans	9,575	13,744	7,514	13,744	13,744
Other Post Emplmnt Benefit	90,479	25,000	-	100,000	100,000
Pension Expense	1,075	300,000	-	300,000	300,000
TOTAL	\$ 1,588,900	\$ 1,423,650	\$ 886,036	\$ 1,486,763	\$ 1,492,548

Stormwater**Function: Public Works***Line Item Detail***Agency Primary Fund: Stormwater Utility**

Supplies

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Office Supplies	4,477	5,000	2,500	5,000	5,000
Copy Printing Supplies	15,012	22,920	15,321	18,500	18,500
Furniture	429	2,500	2,500	2,500	2,500
Hardware Supplies	8,499	10,000	8,175	10,000	10,000
Software Lic & Supplies	8,172	5,000	102	5,000	5,000
Postage	59,995	100,080	100,080	79,500	79,500
Books & Subscriptions	204	500	-	500	500
Work Supplies	221,281	175,000	188,033	175,000	175,000
Janitorial Supplies	2,177	-	-	-	-
Medical Supplies	23	-	-	-	-
Safety Supplies	5,569	10,000	6,776	10,000	10,000
Uniform Clothing Supplies	5,054	4,500	2,512	4,500	4,500
Food And Beverage	55	2,000	-	2,000	2,000
Building Supplies	1,095	5,800	5,800	5,800	5,800
Landscaping Supplies	3,553	10,000	962	10,000	10,000
Trees Shrubs Plants	7,405	9,500	10,948	9,500	9,500
Fertilizers And Chemicals	-	1,000	-	1,000	1,000
Machinery And Equipment	147,245	87,600	83,460	75,000	75,000
Equipment Supplies	25,407	50,000	27,118	50,000	50,000
Contra Expense	(142,056)	-	-	-	-
TOTAL	\$ 373,597	\$ 501,400	\$ 454,285	\$ 463,800	\$ 463,800

Stormwater

Function: Public Works

Line Item Detail

Agency Primary Fund: Stormwater Utility

Purchased Services

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Natural Gas	9,568	5,040	4,200	5,270	5,270
Electricity	26,856	14,860	13,854	16,280	16,280
Water	21,709	11,100	11,163	11,760	11,760
Sewer	473	500	512	550	550
Stormwater	152,860	170,520	168,365	180,520	180,520
Telephone	3,227	1,464	593	1,268	1,268
Cellular Telephone	9,916	8,580	8,636	8,830	8,830
Building Improv Repair Maint	7,017	6,800	-	6,800	6,800
Pest Control	204	-	-	-	-
Facility Rental	300	300	300	300	300
Custodial Bldg Use Charges	19,541	22,547	22,547	22,547	22,547
Landfill	103,645	20,000	29,000	30,000	30,000
Grounds Improv Repair Maint	25,958	25,000	41,200	25,000	25,000
Landscaping	34,776	40,000	40,000	45,000	45,000
Equipment Mntc	12,084	40,000	17,942	15,000	15,000
System & Software Mntc	105,268	102,717	102,717	91,695	91,695
Vehicle Repair & Mntc	1,149	44,400	491	5,000	5,000
Rental Of Equipment	520	5,000	1,393	1,000	1,000
Plant In Service Mntc	1,706,586	25,000	(3,926)	10,000	10,000
Recruitment	209	1,000	-	500	500
Mileage	2,657	1,500	334	1,500	1,500
Conferences & Training	6,360	12,000	12,000	12,000	12,000
Memberships	30,191	27,281	27,281	30,979	30,979
Uniform Laundry	3,602	3,100	3,321	3,100	3,100
Medical Services	-	750	-	750	750
Audit Services	3,200	5,180	3,300	3,500	3,500
Delivery Freight Charges	443	550	440	550	550
Storage Services	432	480	72	480	480
Consulting Services	861,927	1,070,600	1,815,695	1,055,384	1,055,384
Advertising Services	1,332	1,500	1,298	1,500	1,500
Engineering Services	-	8,000	-	8,000	8,000
Inspection Services	-	-	377	190	190
Locating Marking Services	7,461	7,200	7,461	7,700	7,700
Lab Services	230	5,000	420	1,000	1,000
Parking Towing Services	458	5,000	150	1,000	1,000
Security Services	28	-	-	-	-
Other Services & Expenses	701,016	683,000	658,976	808,000	808,000
Bad Debt Expense	11,307	15,000	66,127	15,000	15,000
Taxes & Special Assessments	151,250	177,680	177,781	194,290	194,290
Permits & Licenses	31,096	32,500	27,086	32,500	32,500
TOTAL	\$ 4,054,855	\$ 2,601,149	\$ 3,261,107	\$ 2,654,743	\$ 2,654,743

Debt & Other Financing

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Principal	-	-	-	6,625,000	-
Interest	1,291,697	-	-	1,275,000	-
Depreciation	4,285,850	-	-	-	-
Fund Balance Generated	7,845,602	269,491	3,296,993	-	201,991
Contingent Reserve	-	2,307,597	2,200,721	2,850,889	2,850,889
TOTAL	\$ 13,423,149	\$ 2,577,088	\$ 5,497,714	\$ 10,750,889	\$ 3,052,880

StormwaterFunction: **Public Works***Line Item Detail*Agency Primary Fund: **Stormwater Utility**

Inter-Departmental Charges

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
ID Charge From GF	16,465	387	387	387	800
ID Charge From Attorney	7,505	7,610	7,610	7,610	4,892
ID Charge From Civil Rights	-	7,356	7,356	7,356	7,569
ID Charge From Clerk	388	-	-	-	-
ID Charge from EAP	711	693	693	693	1,586
ID Charge From Finance	102,804	146,763	146,763	146,763	128,296
ID Charge From Human Resource	4,062	9,295	9,295	9,295	12,544
ID Charge From Information Tec	15,956	18,011	18,011	18,011	28,423
ID Charge From Engineering	165,698	50,170	50,170	50,670	50,670
ID Charge From Fleet Services	859,538	51,045	175,000	165,000	135,190
ID Charge From Landfill	24,606	28,500	28,500	28,500	28,500
ID Charge From Mayor	4,975	14,252	14,252	14,252	13,137
ID Charge From Traffic Eng	10,117	1,423	1,423	3,288	3,288
ID Charge From Community Dev	47,000	153,000	153,000	153,000	153,000
ID Charge From Insurance	35,390	4,256	4,256	4,256	4,256
ID Charge From Workers Comp	12,295	15,506	15,506	15,506	15,506
ID Charge From Sewer	330,067	375,000	375,000	375,000	375,000
ID Charge From Water	226,901	214,000	214,000	215,000	215,000
TOTAL	\$ 1,864,478	\$ 1,097,267	\$ 1,221,222	\$ 1,214,587	\$ 1,177,657

Inter-Departmental Billings

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
ID Billing To Engineering	(73,073)	(60,000)	(60,000)	(75,000)	(75,000)
ID Billing To Landfill	(9,570)	(8,500)	(8,500)	(10,000)	(10,000)
ID Billing To Sewer	(197,186)	(250,000)	(250,000)	(300,000)	(300,000)
ID Billing To Transit	(28,209)	-	-	(30,000)	(30,000)
TOTAL	\$ (308,037)	\$ (318,500)	\$ (318,500)	\$ (415,000)	\$ (415,000)

Transfer Out

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Transfer Out To Debt Service	-	8,019,154	8,019,154	-	7,636,013
Transfer Out To Capital	6,200	500,000	500,000	876,000	876,000
TOTAL	\$ 6,200	\$ 8,519,154	\$ 8,519,154	\$ 876,000	\$ 8,512,013

Stormwater Utility

Function: Public Works

Position Summary

Classification	CG	2021 Budget Adopted		2022 Budget			
				Request		Executive	
		FTEs	Amount	FTEs	Amount	FTEs	Amount
CONSERVATION TECH-16	16	-	-	-	-	1.00	63,761
CONSTRUCT INSP 2-15	15	1.00	80,442	1.00	79,829	1.00	79,829
ENGINEER 1-18	18	2.00	125,072	2.00	128,914	2.00	128,914
ENGINEER 2-18	18	1.00	88,543	1.00	87,868	1.00	87,868
ENGINEER 3-18	18	1.00	91,146	1.00	90,453	1.00	90,452
ENGR OPR LDWKR 1-15	15	1.00	67,096	1.00	66,585	1.00	66,585
ENGR OPR LDWKR 3-15	15	1.00	75,016	1.00	75,134	1.00	75,134
ENGR PROG SPEC 2-16	16	1.00	89,833	1.00	89,149	1.00	89,149
PUB WKS DEV MGR 2-18	18	1.00	105,922	1.00	105,116	1.00	105,116
SSMO 2-15	15	2.00	127,371	2.00	126,978	2.00	126,977
SSMO 3-15	15	1.00	63,403	1.00	62,920	1.00	62,920
TOTAL		12.00	913,844	12.00	912,946	13.00	976,705

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.