

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)

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 Executive Capital Budget. (Increase \$2.065 million)
- 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 Executive 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)

Transfers Out to Other Funds (continued)

- 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 Executive 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
General	79,863,472	99,998,208	93,366,818	111,392,409	109,215,548
Other Grants	788,433	-	-	-	-
Total	\$ 80,651,905	\$ 99,998,208	\$ 93,366,818	\$ 111,392,409	\$ 109,215,548

Agency Budget by Service

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

Agency Budget by Major-Revenue

Major Revenue	2023 Actual	2024 Adopted	2024 Projected	2025 Request	2025 Executive
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
Salaries	25,278	-	-	-	-
Benefits	320,732	4,681,226	383,974	8,151,600	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
Debt Othr Financing	-	2,068,000	-	2,068,000	2,120,907
Inter Depart Billing	(120,500)	(128,226)	(128,226)	(125,372)	(125,372)
Transfer Out	79,464,186	91,755,792	91,755,792	100,001,765	101,273,305
Total	\$ 80,902,598	\$ 99,998,208	\$ 93,366,818	\$ 111,392,409	\$ 109,215,548

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 Executive	\$ 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	100,000	-
License Suspension	55,000	55,000	-
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	\$ 109,215,548	\$ 9,217,340

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 Executive 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 Executive Budget includes \$3,298,065 for projects funded by a Direct Appropriation from the General Fund. These projects are outlined in the Executive 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
General	79,863,472	99,998,208	93,366,818	111,392,409	109,410,548
Other-Expenditures	788,433	-	-	-	-
Total	\$ 80,651,905	\$ 99,998,208	\$ 93,366,818	\$ 111,392,409	\$ 109,410,548

Service Budget by Account Type

	2023 Actual	2024 Adopted	2024 Projected	2025 Request	2025 Executive
Revenue	(250,693)	-	-	-	-
Personnel	346,010	4,681,226	383,974	8,151,600	4,681,600
Non-Personnel	80,677,088	95,445,208	93,111,070	103,366,181	104,854,320
Agency Charges	(120,500)	(128,226)	(128,226)	(125,372)	(125,372)
Total	\$ 80,651,905	\$ 99,998,208	\$ 93,366,818	\$ 111,392,409	\$ 109,410,548

Direct Appropriations

Function: Other

Line Item Detail

Agency Primary Fund: General

	2023 Actual	2024 Adopted	2024 Projected	2025 Request	2025 Executive
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
Flexible Spending Benefits	-	35,600	32,800	35,600	35,600
Unemployment Benefits	50,279	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
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
Benefits Total	\$ 320,732	\$ 4,681,226	\$ 383,974	\$ 8,151,600	\$ 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
Legal Services	36,808	100,000	100,000	100,000	100,000
Collection Services	28,180	55,000	34,800	55,000	55,000
Consulting Services	81,000	423,000	309,130	87,000	87,000
Other Services & Expenses	51,526	400,000	277,502	400,000	400,000
Grants	725,152	499,052	493,352	499,052	551,568
Taxes & Special Assessments	168,422	-	-	-	-
Tax Revenue Sharing	32,313	37,383	32,313	48,383	37,383
Purchased Services Total	\$ 1,210,964	\$ 1,621,416	\$ 1,354,078	\$ 1,296,416	\$ 1,265,108
Debt Othr Financing					
Contingent Reserve	-	2,068,000	-	2,068,000	2,120,907
Debt Othr Financing Total	\$ -	\$ 2,068,000	\$ -	\$ 2,068,000	\$ 2,120,907

Direct Appropriations

Function: Other

Line Item Detail

Agency Primary Fund: General

	2023 Actual	2024 Adopted	2024 Projected	2025 Request	2025 Executive
Inter Depart Billing					
ID Billing To Landfill	(14,086)	(16,126)	(16,126)	(15,301)	(15,301)
ID Billing To Golf Courses	(10,724)	(11,394)	(11,394)	(11,394)	(11,394)
ID Billing To Parking	(53,836)	(57,341)	(57,341)	(57,052)	(57,052)
ID Billing To Sewer	(38,138)	(39,417)	(39,417)	(37,677)	(37,677)
ID Billing To Stormwater	(413)	(439)	(439)	(439)	(439)
ID Billing To Water	(3,303)	(3,509)	(3,509)	(3,509)	(3,509)
Inter Depart Billing Total	\$ (120,500)	\$ (128,226)	\$ (128,226)	\$ (125,372)	\$ (125,372)

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
Transfer Out To Debt Service	62,129,436	63,879,900	63,879,900	68,879,900	68,147,105
Transfer Out To Capital	1,114,578	1,233,000	1,233,000	1,233,000	3,298,065
Transfer Out To Special Assess	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
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
Transfer Out Total	\$ 78,675,753	\$ 91,755,792	\$ 91,755,792	\$ 100,001,765	\$ 101,273,305