Finance

Agency Budget by Fund

Fund	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2026 C2C	2026 Request
General	4,378,154	5,333,063	5,357,568	6,090,584	6,200,102	6,200,102
Total	**$ 4,378,154**	**$ 5,333,063**	**$ 5,357,568**	**$ 6,090,584**	**$ 6,200,102**	**$ 6,200,102**

Agency Budget by Service

Service	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2026 C2C	2026 Request
Accounting	2,372,245	2,616,111	2,596,524	3,134,667	3,214,892	3,214,892
Administrative Support	382,283	472,611	477,192	487,651	331,616	331,616
Budget & Prgm Mgmt	608,512	807,525	887,329	941,719	1,031,484	1,031,484
Internal Audit	112,117	479,819	447,265	540,355	577,031	577,031
Risk Mgmt	4,741	-	2,978	-	21,428	21,428
Treasury	898,257	956,997	946,280	986,191	1,023,651	1,023,651
Total	**$ 4,378,154**	**$ 5,333,063**	**$ 5,357,568**	**$ 6,090,584**	**$ 6,200,102**	**$ 6,200,102**

Agency Budget by Major-Revenue

Major Revenue	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2026 C2C	2026 Request
Misc Revenue	(16,500)	(36,500)	(16,500)	(16,500)	(16,500)	(16,500)
Transfer In	(213,200)	-	(20,000)	(20,000)	(20,000)	(20,000)
Total	**$ (229,700)**	**$ (36,500)**	**$ (36,500)**	**$ (36,500)**	**$ (36,500)**	**$ (36,500)**

Agency Budget by Major-Expense

Major Expense	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2026 C2C	2026 Request
Salaries	3,655,421	4,173,463	4,225,921	4,672,214	4,914,465	4,914,465
Benefits	1,016,175	1,167,182	1,165,626	1,262,772	1,342,304	1,342,304
Supplies	140,378	125,610	125,219	124,210	124,210	124,210
Purchased Services	1,204,932	1,279,221	1,253,215	1,493,306	1,518,306	1,518,306
Debt Othr Financing	17,080	-	-	-	-	-
Inter Depart Charges	10,211	10,459	10,459	12,293	15,064	15,064
Inter Depart Billing	(1,436,342)	(1,386,372)	(1,386,372)	(1,437,711)	(1,677,746)	(1,677,746)
Total	**$ 4,607,854**	**$ 5,369,563**	**$ 5,394,068**	**$ 6,127,084**	**$ 6,236,602**	**$ 6,236,602**

Finance Department

David P. Schmiedicke, Director

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Phone: (608) 266-4671 | Fax: (608) 267-8705
finance@cityofmadison.com
cityofmadison.com/finance

Accounting Services Manager
Patricia A. McDermott, CPA
Budget & Program Evaluation Manager
Christine Koh
Internal Audit & Grants Manager
Kolawole Akintola
Risk Manager
Eric Veum
Treasury & Revenue Manager
Craig Franklin, CPA

TO: Mayor Satya Rhodes-Conway
FROM: David Schmiedicke, Finance Director
DATE: July 18, 2025
SUBJECT: 2026 Operating Budget Transmittal Memo
CC: *Deputy Mayors*

Goals of Agency's Operating Budget

In keeping with the Finance Department mission to enhance the financial health of the city and serve as steward of the city's resources through financial information, advice and support to the public, employees, city agencies and policymakers, the major goals of the department services for 2026 are listed below.

Accounting Services – Implementation of Governmental Accounting Standards Board (GASB) standards; continued implementation of the city's enterprise resource planning system (MUNIS) modules, including the general services billing and special assessment system, a new employee access portal, bid central and vendor access applications; in conjunction with the Department of Civil Rights (DCR) and other city agencies, expanding training and data collection in support of broader and more equitable participation in the city's procurement process by disadvantaged, minority and locally-owned business enterprises; enhancing efficiency through on-line payroll activities (W-4 changes, direct deposit, etc.); implementation of a new special assessment system; and continued in-house preparation of financial statements through Caseware software.

Budget and Program Evaluation – Continued progress toward implementing outcome-based / results-oriented budgeting through the Results Madison initiative by 2026; continuing measures for a structurally-balanced budget and long-range financial planning; implementing a digital budget presentation platform, continued Data Governance efforts, including training on data management practices for city agencies and partnership with Information Technology on a data warehouse to support evidence-based decision making; supporting city-wide data projects, including those with an equity focus.

Risk Management and Administrative Services – Safety monitoring and building security overviews; continued use of on-line claim form for easier filing of claims with the city; continued support of elections by the Administrative Support Team; software application support and document layout and preparation assistance to agencies on the Document Services team; hiring of a new Administrative Services Supervisor through reallocation of an existing position.

Treasury Services – Implementation of a licensing billing system; continued work upgrading city cashiering systems to ensure compliance with banking industry security standards; implementation of publicly accessible information on city investments; and enhancement of room tax internal controls.

<u>Internal Audit Services</u> – Continue instituting a regular cycle of auditing city agencies and programs. A grant monitoring and outreach plan, including an update to the APM for grants, monitoring federal, state, and other grant opportunities.

99.25% Budget for General, Library, and Fleet Funds

The Finance Department will continue to carefully review the need and time to fill vacant positions as a means of meeting the 99.25% budget. The department has been reallocating vacant positions for several years to meet city priorities, including staffing a data team in support of city racial equity and social justice goals, redeveloping an internal audit section to help ensure the efficient, effective and appropriate use of city resources, implementing an enterprise resource planning system to better manage and report on city finances, and increasing internal administrative support. Redirecting resources to areas of higher priority will continue to be a key element of fulfilling the department's mission in these times of on-going financial austerity. During 2025, rates of staff turnover have allowed the department to meet both salary savings and the 1% reduction.

2026 Operating Budget
Service Budget Proposal Form

Instructions: Complete one form per Service. When saving the file, add the Agency and Service name to the file name. Submit by saving a copy of the proposal form in your Common Drive Folder.

Part 1. Identifying Information	
Select your Agency:	FINANCE
Enter your Service:	Accounting
Review the "Service Description" in the 2025 Adopted Budget. Do you have any updates? ☒No – No change to description ☐Yes – Description needs to be updated	
If yes, enter updated Service Description here: Click or tap here to enter text.	
Review the "Activities Performed by Service" in the 2025 Adopted Budget. Do you have any updates? ☒No – No change to activities ☐Yes – Activities need to be updated	
If yes, enter updated Activities Performed by Service here: Click or tap here to enter text.	

Part 2. Base Budget Proposal: Significant Changes ($10,000 or more)
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Summary Table of *Service and/or Major* Changes of $10,000 or More

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Explain the impact of your proposed changes. Why is this needed in the 2026 budget? Will there be a change in current service levels? Will this result in operational efficiencies or savings?

Click or tap here to enter text.

Explain how your proposed changes consider equity and quality of life for residents. Will the changes address specific inequities or advance other equity goals? Is this related to a Neighborhood Resource Team (NRT) recommendation? What data did you use to inform your request?

Click or tap here to enter text.

Part 3. Personnel Changes

Complete this section to propose changes to payroll allocations or position classifications. Standard career ladders and position studies that are already in process with HR do not need to be submitted through this form.

- If proposing a personnel change, agencies **are required** to discuss proposed changes with their HR Analyst before submitting their budget.
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If you are not submitting personnel changes, skip this section.

Allocation Changes: Does your proposal change the position allocations of existing positions?
☒No – No allocation changes
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If yes, complete the "Position Allocation Change Form" and submit as part of your proposal.

Reclassifications: Does your proposal reclassify existing positions?
☒No – No reclassifications
☐Yes – Includes proposed reclassifications

If yes, you must provide the position number and briefly describe the change in the text box below. If the request involves a new classification, attach an updated position description.

Click or tap here to enter text.

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Does your proposal change the total number of FTE positions for an existing classification?
☒No – No change to # of FTEs
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Provide the position classification and briefly describe the change:

Click or tap here to enter text.

Explain the impact of your proposed personnel changes. Why is this needed in the 2026 budget? Will there be a change in current service levels? Will this result in operational efficiencies or savings?

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Part 1. Identifying Information	
Select your Agency:	FINANCE
Enter your Service:	Administrative Support

Review the "Service Description" in the 2025 Adopted Budget. Do you have any updates?
☒No – No change to description
☐Yes – Description needs to be updated

If yes, enter updated Service Description here:

Click or tap here to enter text.

Review the "Activities Performed by Service" in the 2025 Adopted Budget. Do you have any updates?
☒No – No change to activities
☐Yes – Activities need to be updated

If yes, enter updated Activities Performed by Service here:

Click or tap here to enter text.

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Enter your Service:	Budget & Program Management
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Enter your Service:	Internal Audit & Grants
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Part 1. Identifying Information	
Select your Agency:	FINANCE
Enter your Service:	Risk Mgmt
Review the "Service Description" in the 2025 Adopted Budget. Do you have any updates? ☒No – No change to description ☐Yes – Description needs to be updated	
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☒No – No reclassifications
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If yes, you must provide the position number and briefly describe the change in the text box below. If the request involves a new classification, attach an updated position description.

Click or tap here to enter text.

# of FTEs: Agencies may propose changes to the total number of FTEs. For General/ Library/ Fleet funds, proposed changes in FTEs must be net neutral to the target budget. For Enterprise funds, proposed changes in FTEs must be supported by agency revenues. Estimated costs must factor in salary *and* benefits. Use the [2025 Employee Compensation Calculator](#) to estimate the total costs.

Does your proposal change the total number of FTE positions for an existing classification?
☒No – No change to # of FTEs
☐Yes – Includes proposed change to # of FTEs

Provide the position classification and briefly describe the change:

Click or tap here to enter text.

Explain the impact of your proposed personnel changes. Why is this needed in the 2026 budget? Will there be a change in current service levels? Will this result in operational efficiencies or savings?

Click or tap here to enter text.

Explain how your proposed personnel changes consider equity and quality of life for residents. Will the changes address specific inequities or advance other equity goals?

Click or tap here to enter text.

2026 Operating Budget
Service Budget Proposal Form

Instructions: Complete one form per Service. When saving the file, add the Agency and Service name to the file name. Submit by saving a copy of the proposal form in your Common Drive Folder.

Part 1. Identifying Information	
Select your Agency:	FINANCE
Enter your Service:	Treasury
Review the "Service Description" in the 2025 Adopted Budget. Do you have any updates? ☒No – No change to description ☐Yes – Description needs to be updated	
If yes, enter updated Service Description here: Click or tap here to enter text.	
Review the "Activities Performed by Service" in the 2025 Adopted Budget. Do you have any updates? ☐No – No change to activities ☒Yes – Activities need to be updated	
If yes, enter updated Activities Performed by Service here: Update first bullet point to remove reference to personal property. The bullet point should read as follows: Revenue Processing: Calculate and receipt all revenue, including real estate tax bills.	

Part 2. Base Budget Proposal: Significant Changes ($10,000 or more)
Agencies can propose net neutral reallocations within their budget, but must explain changes of $10,000 or more at the **Service and/or Major level**. Examples of changes that **do** need to be detailed: • Moving $10,000+ within a Service from one Major to another Major. • Moving $10,000+ within a Major from one Service to another Service Examples of changes that **do not** need to be detailed: • Total changes of less than $10,000 at the Major and Service level. • Object level changes if the net change to the Major is less than $10,000. For example, if you propose moving $15,000 from Consulting to Software within the Purchased Services Major, you do not need to detail the change if it is within the same Service. If your proposed changes are a technical correction to your base budget, you can simply state that the change is a correction/ adjustment in the narrative questions below. **If you are not proposing changes to your base budget, skip this section.**

Summary Table of *Service and/or Major* Changes of $10,000 or More			
Complete the table below to detail changes at the Service and/or Major level and answer the narrative questions to describe your changes. **If you have no significant changes, skip this section**			
Fund	**Major**	**$ Change**	**Description**
Select	Select	Enter $.	Click or tap here to enter text.
Select	Select	Enter $.	Click or tap here to enter text.
Select	Select	Enter $.	Click or tap here to enter text.
Select	Select	Enter $.	Click or tap here to enter text.
Select	Select	Enter $.	Click or tap here to enter text.
Select	Select	Enter $.	Click or tap here to enter text.
Select	Select	Enter $.	Click or tap here to enter text.
Select	Select	Enter $.	Click or tap here to enter text.
Select	Select	Enter $.	Click or tap here to enter text.
Select	Select	Enter $.	Click or tap here to enter text.

Explain the impact of your proposed changes. Why is this needed in the 2026 budget? Will there be a change in current service levels? Will this result in operational efficiencies or savings?

Click or tap here to enter text.

Explain how your proposed changes consider equity and quality of life for residents. Will the changes address specific inequities or advance other equity goals? Is this related to a Neighborhood Resource Team (NRT) recommendation? What data did you use to inform your request?

Click or tap here to enter text.

Part 3. Personnel Changes

Complete this section to propose changes to payroll allocations or position classifications. Standard career ladders and position studies that are already in process with HR do not need to be submitted through this form.

- If proposing a personnel change, agencies **are required** to discuss proposed changes with their HR Analyst before submitting their budget.
- If the change involves a new classification, agencies must attach a position description.

If you are not submitting personnel changes, skip this section.

Allocation Changes: Does your proposal change the position allocations of existing positions?
☒No – No allocation changes
☐Yes – Includes proposed allocation changes

If yes, complete the "Position Allocation Change Form" and submit as part of your proposal.

Reclassifications: Does your proposal reclassify existing positions?

☒No – No reclassifications
☐Yes – Includes proposed reclassifications

If yes, you must provide the position number and briefly describe the change in the text box below. If the request involves a new classification, attach an updated position description.

Click or tap here to enter text.

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Does your proposal change the total number of FTE positions for an existing classification?
☒No – No change to # of FTEs
☐Yes – Includes proposed change to # of FTEs

Provide the position classification and briefly describe the change:

Click or tap here to enter text.

Explain the impact of your proposed personnel changes. Why is this needed in the 2026 budget? Will there be a change in current service levels? Will this result in operational efficiencies or savings?

Click or tap here to enter text.

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2026 Operating Budget
Service Budget Proposal Form

Instructions: Complete one form per Service. When saving the file, add the Agency and Service name to the file name. Submit by saving a copy of the proposal form in your Common Drive Folder.

Part 1. Identifying Information	
Select your Agency:	FINANCE
Enter your Service:	Insurance

Review the "Service Description" in the 2025 Adopted Budget. Do you have any updates?
☒No – No change to description
☐Yes – Description needs to be updated

If yes, enter updated Service Description here:

Click or tap here to enter text.

Review the "Activities Performed by Service" in the 2025 Adopted Budget. Do you have any updates?
☒No – No change to activities
☐Yes – Activities need to be updated

If yes, enter updated Activities Performed by Service here:

Click or tap here to enter text.

Part 2. Base Budget Proposal: Significant Changes ($10,000 or more)

Agencies can propose net neutral reallocations within their budget, but must explain changes of $10,000 or more at the **Service and/or Major level**.

Examples of changes that **do** need to be detailed:
- Moving $10,000+ within a Service from one Major to another Major.
- Moving $10,000+ within a Major from one Service to another Service

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Summary Table of *Service and/or Major* Changes of $10,000 or More

Complete the table below to detail changes at the Service and/or Major level and answer the narrative questions to describe your changes. **If you have no significant changes, skip this section**

Fund	Major	$ Change	Description
Select	Select	Enter $.	Click or tap here to enter text.
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Select	Select	Enter $.	Click or tap here to enter text.
Select	Select	Enter $.	Click or tap here to enter text.
Select	Select	Enter $.	Click or tap here to enter text.
Select	Select	Enter $.	Click or tap here to enter text.
Select	Select	Enter $.	Click or tap here to enter text.
Select	Select	Enter $.	Click or tap here to enter text.
Select	Select	Enter $.	Click or tap here to enter text.
Select	Select	Enter $.	Click or tap here to enter text.

Explain the impact of your proposed changes. Why is this needed in the 2026 budget? Will there be a change in current service levels? Will this result in operational efficiencies or savings?

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Part 1. Identifying Information	
Select your Agency:	FINANCE
Enter your Service:	Workers Compensation
Review the "Service Description" in the 2025 Adopted Budget. Do you have any updates? ☒No – No change to description ☐Yes – Description needs to be updated	
If yes, enter updated Service Description here: Click or tap here to enter text.	
Review the "Activities Performed by Service" in the 2025 Adopted Budget. Do you have any updates? ☒No – No change to activities ☐Yes – Activities need to be updated	
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Select	Select	Enter $.	Click or tap here to enter text.
Select	Select	Enter $.	Click or tap here to enter text.
Select	Select	Enter $.	Click or tap here to enter text.
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