

Finance

Agency Overview

Agency Mission

The agency's mission is to enhance the financial health of Madison and serve as the steward of the City's resources through financial information, advice and support to the public, employees, City agencies and policymakers.

Agency Overview

The agency is responsible for citywide financial services including: general accounting, financial reporting, budgeting, internal audit, risk management, purchasing, payroll, and debt management. The goal of the Finance Department is to provide quality service to City agencies and facilitate processes that contribute to quality financial information for internal and external stakeholders. Major initiatives planned for 2019 include implementing an outcomes-based approach to building the City's budget, as well as continued planning towards fully integration of City agencies into the ERP financial system.

2020 Budget Highlights

The 2020 Executive Budget:

- Reflects transferring Treasury into the Finance Department as the Treasury Service. The Executive Budget provides funding for the creation of an Accountant position to support operations within the Treasury. This position is funded by other reductions proposed by the Finance Department. (\$75,000)
- Fully funds costs for the Data Team within Budget and Program Evaluation. The team consists of three positions: Data Projects Coordinator (1) and Data Analyst (2) along with ongoing support through an internship program.

Finance**Function: Administration***Budget Overview*

Agency Budget by Fund

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive
General	4,306,071	4,160,221	4,047,123	4,139,065	4,175,833
TOTAL	\$ 4,306,071	\$ 4,160,221	\$ 4,047,123	\$ 4,139,065	\$ 4,175,833

Agency Budget by Service

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive
Accounting	2,208,639	2,072,217	2,113,593	2,131,563	2,136,555
Budget & Program Evaluation	795,031	648,596	676,201	681,053	683,485
Risk Management	6,967	-	6,898	-	-
Administrative Support	568,818	674,845	493,951	483,788	506,371
Treasury	726,616	764,563	756,480	842,661	849,422
TOTAL	\$ 4,306,071	\$ 4,160,221	\$ 4,047,123	\$ 4,139,065	\$ 4,175,833

Agency Budget by Major-Revenue

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive
Intergov Revenues	(242)	-	-	-	-
Misc Revenue	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Transfer In	-	(400,000)	(400,000)	(400,000)	-
TOTAL	\$ (15,242)	\$ (415,000)	\$ (415,000)	\$ (415,000)	\$ (15,000)

Agency Budget by Major-Expenses

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive
Salaries	2,472,493	3,259,992	3,190,752	3,243,814	3,372,713
Benefits	791,705	911,352	848,226	861,177	914,348
Supplies	132,979	101,332	121,649	133,175	133,175
Purchased Services	915,241	1,030,407	1,029,357	1,041,784	991,784
Inter Depart Charges	8,895	9,010	9,010	10,987	10,987
Inter Depart Billing	-	(736,872)	(736,872)	(736,872)	(832,174)
TOTAL	\$ 4,321,314	\$ 4,575,221	\$ 4,462,123	\$ 4,554,065	\$ 4,590,833

Finance

Function: Administration

Service Overview

Service: Accounting

Citywide Element: Effective Government

Service Description

This service is responsible for overseeing and processing all financial transactions within the City of Madison. Specific functions performed by the service include procuring goods for City departments, processing the biweekly payroll, and preparing the Comprehensive Annual Financial Report. The goal of the service is to provide high quality service to City departments while ensuring financial activity is compliant with Generally Accepted Account Principles.

Major Budget Changes

- Adjustments to payroll allocations aligning funding for positions with where they are housed within the Department. These adjustments include transferring the Grant Writer from Budget and Program Evaluation.
- Increasing salary savings and eliminating the service's internship program in order to fund the new Accountant position in Treasury.

Activities Performed by this Service

- General Accounting: Oversee and process all financial transactions that take place within the City, prepare Comprehensive Annual Financial Report, and lead efforts associated with the annual external audit of the City's finances
- Payroll: Process citywide payroll on a biweekly process and assist HR in administering employee benefits and the annual open enrollment process.
- Procurement & Purchasing: Assist City agencies in purchasing and contracting goods and services.

Service Budget by Fund

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive
General	2,208,639	2,072,217	2,113,593	2,131,563	2,136,555
Other-Expenditures	-	-	-	-	-
TOTAL	\$ 2,208,639	\$ 2,072,217	\$ 2,113,593	\$ 2,131,563	\$ 2,136,555

Service Budget by Account Type

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive
Revenue	(15,000)	(137,016)	(137,016)	(137,016)	(137,016)
Personnel	1,688,777	2,060,762	2,090,114	2,112,797	2,211,290
Non-Personnel	527,021	581,482	593,505	587,286	587,286
Agency Charges	7,841	(433,011)	(433,011)	(431,504)	(525,005)
TOTAL	\$ 2,208,639	\$ 2,072,217	\$ 2,113,593	\$ 2,131,563	\$ 2,136,555

Finance

Function: Administration

Service Overview

Service: Administrative Support

Citywide Element: Effective Government

Service Description

This service provides clerical and office services to City agencies. In addition to Administrative Support Team staff who are assigned to various City agencies to assist with both special projects and day-to-day operations, a centralized Document Services Unit provides confidential word processing services, as well as software support to City agencies, application conversion, website administration and assistance with agency budget preparation. This Unit develops and prepares newsletters and brochures, complex financial schedules, database management, routine documents, and can provide Braille output of a variety of documents upon request.

Major Budget Changes

- Adjustments to payroll allocations reflecting reclassifications that took place in 2019.

Activities Performed by this Service

- Administrative Support Team: Centralized team that provides administrative support to City agencies upon request.
- Document Services: Provides assistance to City agencies in document presentation, database management, and website administration

Service Budget by Fund

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive
General	568,818	674,845	493,951	483,788	506,371
Other-Expenditures	-	-	-	-	-
TOTAL	\$ 568,818	\$ 674,845	\$ 493,951	\$ 483,788	\$ 506,371

Service Budget by Account Type

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive
Revenue	(242)	-	-	-	-
Personnel	534,073	655,036	459,209	462,396	483,217
Non-Personnel	34,988	26,082	41,015	27,665	27,665
Agency Charges	-	(6,273)	(6,273)	(6,273)	(4,511)
TOTAL	\$ 568,818	\$ 674,845	\$ 493,951	\$ 483,788	\$ 506,371

Finance

Function: Administration

Service Overview

Service: Budget & Program Evaluation

Citywide Element: Effective Government

Service Description

This service is responsible for preparing the City's annual capital and operating budgets, as well as providing assistance to City agencies with budget development and analysis. The service houses the City's Data Team; the Team's focus is supporting agencies to leverage their data to assist in the decision making process. The service performs financial, compliance and performance reviews of City agencies; supports city-wide efforts to coordinate, manage and use data effectively in support of racial equity, social justice and performance goals; and coordinates the City's internal audit efforts.

Major Budget Changes

- Transfer a portion of the funding (\$50,000) for Performance Excellence to HR-Organizational Development. The remaining \$25,000 is retained within this service to support the internship program for the Data Team.
- Adjustments to payroll allocations reflecting reclassifications that took place in 2019 to create 2 Data Analyst positions along with transferring the Grant Writer position to Accounting.

Activities Performed by this Service

- Operating & Capital Budget Development: Facilitate all phases of the budget planning process for the operating and capital budgets. Monitor compliance with the Adopted Budget through quarterly projections.
- Legislative Fiscal Analysis: Prepare fiscal notes for all pending legislation before the Common Council
- Data Management: Serve as staff to the City's data management efforts. Projects include: administering annual dataset inventory update, assisting agencies to collect service level performance measures, and provide policy recommendations on managing the City's data.
- Data Projects: Complete research projects as requested by policymakers and City Departments. This effort is supported by partnerships with the University of Wisconsin.
- Internal Audit: Oversee the City's internal audit program through implementing an annual audit workplan.

Service Budget by Fund

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive
General	795,031	648,596	676,201	681,053	683,485
Other-Expenditures	-	-	-	-	-
TOTAL	\$ 795,031	\$ 648,596	\$ 676,201	\$ 681,053	\$ 683,485

Service Budget by Account Type

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive
Revenue	-	(277,984)	(277,984)	(277,984)	(277,984)
Personnel	728,362	901,511	930,651	933,292	973,516
Non-Personnel	66,669	93,683	92,148	94,359	44,359
Agency Charges	-	(68,614)	(68,614)	(68,614)	(56,406)
TOTAL	\$ 795,031	\$ 648,596	\$ 676,201	\$ 681,053	\$ 683,485

Finance

Function: Administration

Service Overview

Service: Risk Management

Citywide Element: Effective Government

Service Description

This service is responsible for administration of the City's general liability, auto liability, property and other miscellaneous insurance programs and acts as the liaison between the City and the Wisconsin Municipal Mutual Insurance Company (WMMIC). Risk Management also monitors the insurance requirements of City contracts and investigates the appropriateness of claims against the City. Risk Management is also responsible for the implementation, administration and continued enhancement of the City Safety and Worker's Compensation programs.

Major Budget Changes

- In 2020, the full cost of administering these funds is reflected in the Insurance and Worker's Compensation funds. More detail about these funds is shown in the respective agency budgets.

Activities Performed by this Service

- Claim payment: Payment of City liability and departmental property claims.
- Safety Program: Administer the City's Safety program focused on ensuring the City is providing a safe workspace for all employees
- Workers Compensation & Insurance Fund Administration: Administer both funds on an annual basis including setting annual rates billed to agencies, and coordination with external entities.

Service Budget by Fund

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive
General	6,967	-	6,898	-	-
Other-Expenditures	-	-	-	-	-
TOTAL	\$ 6,967	\$ -	\$ 6,898	\$ -	\$ -

Service Budget by Account Type

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive
Revenue	-	-	-	-	-
Personnel	701	-	448	-	-
Non-Personnel	6,267	-	6,450	-	-
Agency Charges	-	-	-	-	-
TOTAL	\$ 6,967	\$ -	\$ 6,898	\$ -	\$ -

Finance

Function: Administration

Service Overview

Service: Treasury

Citywide Element: Effective Government

Service Description

This service processes over one million payments per year with more payments through electronic payment channels which requires development of new processes and procedures. The primary customers of this service are the general public and City agencies that rely on the service. The goals of this service are to enhance the ability of the taxpayer to avoid delinquency, while at the same time maximizing the collection of delinquent taxes by July 31st; and to meet or exceed the budget goal for interest earnings, while minimizing the end-of-the-year adjustment for city investments. The major initiatives planned for this service include the continue development and expansion of Electronic Bill Presentment and Payment.

Major Budget Changes

- Increased funding to create a new Accountant position to support the cash reconciliation process. The newly created position is funded by reductions made in Accounting. (\$75,000)

Activities Performed by this Service

- Revenue Processing: Calculate and receipt all revenue from annual personal and property tax bills
- Citywide Investments & Reporting: Oversee Citywide investments and report out on City revenue earnings
- Parking Revenue Processing: Collect and count all receipts collected by the Parking Utility

Service Budget by Fund

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive
General	726,616	764,563	756,480	842,661	849,422
Other-Expenditures	-	-	-	-	-
TOTAL	\$ 726,616	\$ 764,563	\$ 756,480	\$ 842,661	\$ 849,422

Service Budget by Account Type

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive
Revenue	-	-	-	-	-
Personnel	312,286	554,035	558,557	596,506	619,038
Non-Personnel	413,276	430,492	417,887	465,649	465,649
Agency Charges	1,054	(219,964)	(219,964)	(219,494)	(235,265)
TOTAL	\$ 726,616	\$ 764,563	\$ 756,480	\$ 842,661	\$ 849,422

Finance

Function: Administration

Line Item Detail

Agency Primary Fund: General

Intergovernmental Revenue

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive
Other Unit of Gov Rev Op	(242)	-	-	-	-
TOTAL	\$ (242)	\$ -	\$ -	\$ -	\$ -

Misc Revenue

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive
Miscellaneous Revenue	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
TOTAL	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (15,000)

Transfer In

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive
Transfer In From Capital	-	(400,000)	(400,000)	(400,000)	(400,000)
TOTAL	\$ -	\$ (400,000)	\$ (400,000)	\$ (400,000)	\$ (400,000)

Salaries

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive
Permanent Wages	2,392,398	3,206,209	3,123,727	3,187,628	3,316,527
Salary Savings	-	(67,850)	-	(124,560)	(124,560)
Pending Personnel	-	-	-	69,113	69,113
Premium Pay	222	5,133	85	5,133	5,133
Compensated Absence	13,299	-	400	-	-
Hourly Wages	25,722	77,000	38,590	67,000	67,000
Overtime Wages Permanent	40,853	39,500	27,951	39,500	39,500
TOTAL	\$ 2,472,493	\$ 3,259,992	\$ 3,190,752	\$ 3,243,814	\$ 3,372,713

Benefits

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive
Comp Absence Escrow	51,402	-	20,292	-	-
Health Insurance Benefit	371,108	436,099	373,527	396,324	416,213
Wage Insurance Benefit	10,846	13,465	12,674	12,101	12,101
WRS	163,898	210,000	201,018	208,791	223,866
FICA Medicare Benefits	182,397	239,572	227,786	230,610	248,817
Post Employment Health Plans	12,054	12,216	12,931	13,351	13,351
TOTAL	\$ 791,705	\$ 911,352	\$ 848,226	\$ 861,177	\$ 914,348

Supplies

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive
Purchasing Card Unallocated	-	-	2,946	-	-
Office Supplies	6,596	8,200	7,797	7,580	7,580
Copy Printing Supplies	20,717	20,500	15,049	16,875	16,875
Furniture	665	4,900	4,619	5,300	5,300
Hardware Supplies	2,428	3,295	9,860	3,745	3,745
Software Lic & Supplies	1,280	5,600	1,150	5,600	5,600
Postage	96,879	50,600	75,947	86,105	86,105
Books & Subscriptions	2,584	3,450	2,562	3,225	3,225
Work Supplies	1,830	4,787	1,719	4,745	4,745
TOTAL	\$ 132,979	\$ 101,332	\$ 121,649	\$ 133,175	\$ 133,175

Finance

Function: Administration

Line Item Detail

Agency Primary Fund: General

Purchased Services

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive
Telephone	6,342	6,620	2,810	6,471	6,471
Cellular Telephone	510	700	498	-	-
Custodial Bldg Use Charges	101,494	108,525	108,525	118,180	118,180
Comm Device Mntc	-	1,295	-	1,221	1,221
Equipment Mntc	230	1,200	-	1,200	1,200
System & Software Mntc	19,363	29,225	48,604	38,050	38,050
Recruitment	1,443	1,250	747	1,550	1,550
Mileage	-	550	-	300	300
Conferences & Training	27,324	37,000	34,545	39,790	39,790
Memberships	3,970	5,733	5,052	5,133	5,133
Financial Actuary Services	12,000	13,500	9,000	13,500	13,500
Audit Services	72,881	96,130	99,130	87,800	87,800
Bank Services	94,489	135,000	118,000	135,000	135,000
Credit Card Services	112,882	120,000	114,000	120,000	120,000
Collection Services	68,831	65,000	70,000	65,000	65,000
Armored Car Services	7,118	6,200	6,504	8,000	8,000
Delivery Freight Charges	157	150	-	150	150
Storage Services	5,280	10,325	5,151	10,135	10,135
Management Services	283,773	295,000	295,000	295,000	295,000
Consulting Services	13,590	-	-	-	-
Advertising Services	-	700	-	200	200
Printing Services	59,714	43,310	60,144	42,510	42,510
Other Services & Expenses	10,934	52,844	51,607	52,444	2,444
Permits & Licenses	12,916	150	40	150	150
TOTAL	\$ 915,241	\$ 1,030,407	\$ 1,029,357	\$ 1,041,784	\$ 991,784

Inter-Departmental Charges

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive
ID Charge From Insurance	5,944	6,520	6,520	9,210	9,210
ID Charge From Workers Comp	2,951	2,490	2,490	1,777	1,777
TOTAL	\$ 8,895	\$ 9,010	\$ 9,010	\$ 10,987	\$ 10,987

Inter-Departmental Billings

	2018 Actual	2019 Adopted	2019 Projected	2020 Request	2020 Executive
ID Billing To Landfill	-	(18,472)	(18,472)	(18,472)	(21,967)
ID Billing To Monona Terrace	-	(84,952)	(84,952)	(84,952)	(86,837)
ID Billing To Golf Courses	-	(45,702)	(45,702)	(45,702)	(51,056)
ID Billing To Parking	-	(185,062)	(185,062)	(185,062)	(185,983)
ID Billing To Sewer	-	(44,625)	(44,625)	(44,625)	(56,854)
ID Billing To Stormwater	-	(77,823)	(77,823)	(77,823)	(102,804)
ID Billing To Transit	-	(109,929)	(109,929)	(109,929)	(121,326)
ID Billing To Water	-	(170,307)	(170,307)	(170,307)	(205,347)
TOTAL	\$ -	\$ (736,872)	\$ (736,872)	\$ (736,872)	\$ (832,174)

Finance

Function: Administration

Position Summary

	2019			Request		2020		Adopted	
	CG	FTEs	Amount	FTEs	Amount	FTEs	Amount	FTEs	Amount
ACCOUNTANT	18	10.00	752,179	10.00	790,205	10.00	822,160	-	-
ACCT CLERK	20	4.00	239,625	4.00	242,386	4.00	252,185	-	-
ACCT SERVICES MGR	18	1.00	125,515	1.00	125,893	1.00	130,985	-	-
ACCT TECH	20	3.00	201,236	3.00	188,541	3.00	196,164	-	-
ADMIN ANAL	18	4.00	310,889	4.00	325,425	4.00	338,586	-	-
ADMIN CLERK	20	1.00	51,832	1.00	52,882	1.00	55,020	-	-
ADMIN SUPPORT CLK	20	3.00	165,036	3.00	151,683	3.00	157,816	-	-
BUDGET/PROG EVAL MGR	18	1.00	118,288	1.00	118,963	1.00	123,775	-	-
BUYER	16	2.00	139,580	2.00	142,566	2.00	148,330	-	-
CLERK	20	1.00	46,804	1.00	48,056	1.00	49,999	-	-
DATA ANALYST	18	3.00	235,424	3.00	199,613	3.00	207,685	-	-
DOC SERVS LDWKR	17	1.00	64,812	1.00	64,563	1.00	67,174	-	-
DOC SERVS SPEC	17	1.00	58,797	1.00	58,571	1.00	60,939	-	-
FIN OPER LDWKR	20	1.00	62,584	1.00	62,344	1.00	64,865	-	-
FINANCE DIR	21	1.00	168,386	1.00	169,418	1.00	176,270	-	-
GRANT WRITER	18	1.00	78,416	1.00	78,116	1.00	81,275	-	-
NEW POSITION	xx	-	-	1.00	75,000	1.00	75,000	-	-
PRINCIPAL ACCOUNTANT	18	3.00	327,575	3.00	327,551	3.00	340,797	-	-
PROG ASST	20	3.00	165,390	3.00	159,257	3.00	165,696	-	-
RISK MANAGER	18	1.00	110,867	1.00	111,844	1.00	116,367	-	-
SAFETY COORDINATOR	18	1.00	72,773	1.00	64,984	1.00	67,612	-	-
TREAS REV MGR	18	1.00	117,214	1.00	91,560	1.00	95,263	-	-
TOTAL		47.00	\$ 3,613,222	48.00	\$ 3,649,421	48.00	\$ 3,793,963	-	\$ -

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.