

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.

2021 Budget Highlights

The 2021 Executive Budget includes funding for:

- Transferring funding for the Police Independent Monitor to the newly created Office of the Independent Monitor agency. (Reduction: \$200,000)
- Increasing the General Fund debt service payment to reflect actual 2021 debt service payments (Increase: \$1.49 million)

Direct Appropriations**Function: Administration***Budget Overview*

Agency Budget by Fund

	2019 Actual	2020 Adopted	2020 Projected	2021 Request	2021 Executive
General	61,239,079	62,120,530	60,097,293	71,767,882	62,003,867
TOTAL	\$ 61,239,079	\$ 62,120,530	\$ 60,097,293	\$ 71,767,882	\$ 62,003,867

Agency Budget by Service

	2019 Actual	2020 Adopted	2020 Projected	2021 Request	2021 Executive
Direct Appropriations	61,239,079	62,120,530	60,097,293	71,767,882	62,003,867
TOTAL	\$ 61,239,079	\$ 62,120,530	\$ 60,097,293	\$ 71,767,882	\$ 62,003,867

Agency Budget by Major-Expenses

	2019 Actual	2020 Adopted	2020 Projected	2021 Request	2021 Executive
Salaries	-	-	563,574	-	(1,200,000)
Benefits	402,150	3,126,226	1,214,044	7,176,226	3,126,226
Supplies	9,957	-	283,084	-	75,000
Purchased Services	871,388	1,232,740	980,028	2,850,092	1,534,676
Debt & Other Financing	-	1,720,000	1,015,000	3,000,000	1,720,000
Inter Depart Charges	1,732,730	-	-	-	-
Inter Depart Billing	(76,135)	(43,406)	(43,406)	(43,406)	(119,860)
Transfer Out	58,298,989	56,084,970	56,084,970	58,784,970	56,867,825
TOTAL	\$ 61,239,079	\$ 62,120,530	\$ 60,097,293	\$ 71,767,882	\$ 62,003,867

Direct Appropriations

Function: Administration

Service Overview

Service: Direct Appropriations

Citywide Element: Effective Government

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.

Major Budget Changes

Employee Benefits & Compensation

- Citywide Furloughs: The General Fund share of savings from the proposed furlough program
- 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. 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 miscellaneous benefit charges that were realized centrally.

Citywide Expenses

- City Memberships: The 2021 Executive budget proposes no change in funding for citywide memberships. Specific memberships 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 the WI Diversity Procurement Network.
- Gift Cards for WIC Recipients (Vehicle Registration Fee). The 2020 Adopted Budget added funding to provide \$100 gift cards to all WIC recipients to offset the cost of the Vehicle Registration Fee. The 2021 Executive Budget continues the program at the current level of service.
- 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. In 2021 the General Fund share of Zoo expenses is \$695,368 higher than 2020. This increase is driven by a loss of Room Tax funding and an increase in the City's share of costs driven by the agreement with Dane County. In 2021, \$400,000 of the expense will be funded through fund balance.
- Martin Luther King Holiday: These funds provide transportation services and child care for the Martin Luther King Jr Holiday celebration.
- Police and Fire Commission: These funds are for legal services for the Police and Fire Commission. There is no change in recommended funding.
- Special Assessment & Tax Sharing Payments: Funding consistent with the 2020 Adopted Budget.
- State and Federal Lobbying Activities: These funds support contracts with firms that represent City's legislative interests at the state and federal levels. The 2021 Executive Budget continues to program at the current level of service.
- Cost Allocation: This represents interdepartmental billings charged to enterprise agencies for building and equipment depreciation. The 2021 amounts are based on the update to the cost allocation plan that was performed in 2020.

Debt Service, Contingent Reserve, & Capital

- 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 this funds requires Common Council approval.
- Funding for 2021 Capital Projects: The 2021 Executive Budget includes \$905,000 for projects funded by a Direct Appropriation from the General Fund. These projects are outlined on page 4 of the Executive Capital Budget. An amendment to the capital budget is necessary to modify the projects funded from this source

	2019 Actual	2020 Adopted	2020 Projected	2021 Request	2021 Executive
General	61,239,079	62,120,530	60,097,293	71,767,882	62,003,867
Other-Expenditures	-	-	-	-	-
TOTAL	\$ 61,239,079	\$ 62,120,530	\$ 60,097,293	\$ 71,767,882	\$ 62,003,867

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Service Overview

Service Budget by Account Type

	2019 Actual	2020 Adopted	2020 Projected	2021 Request	2021 Executive
Revenue	-	-	-	-	-
Personnel	402,150	3,126,226	1,777,618	7,176,226	1,926,226
Non-Personnel	59,180,334	59,037,710	58,363,082	64,635,062	60,197,501
Agency Charges	1,656,595	(43,406)	(43,406)	(43,406)	(119,860)
TOTAL	\$ 61,239,079	\$ 62,120,530	\$ 60,097,293	\$ 71,767,882	\$ 62,003,867

Direct Appropriations

Function: Administration

Line Item Detail

Service Budget by Account Type

	2020 Adopted	2021 Exec	\$ Change
Misc Employee Compensation			
Furlough Savings	-	(1,200,000)	(1,200,000)
Compensated Absence Escrow	2,770,000	2,770,000	-
Flexible Spending	10,600	10,600	-
Unemployment	150,000	150,000	-
Life Insurance	45,626	45,626	-
Bus Pass Subsidy	150,000	150,000	-
Citywide Expenses			
City Memberships	100,157	100,157	-
Cost Allocation Charges	(43,406)	(119,860)	(76,454)
Emergency Operating Command	-	75,000	75,000
Federal Liaison	40,000	40,000	-
Gift Cards for WIC Recipients	100,000	100,000	-
License Suspension	55,000	55,000	-
Martin Luther King Awards	600	600	-
Martin Luther King Holiday	7,100	7,100	-
Police and Fire Commission	25,000	25,000	-
Police Auditor	200,000	-	(200,000)
Prior Year Encumbrances	400,000	138,914	(261,086)
Revenue Sharing Payments	64,518	64,518	-
State Liaison	33,000	33,000	-
Taxes and Special Assessments	80,000	80,000	-
Zoo	177,365	872,733	695,368
Debt Service, Capital, & Contingent Reserve			
Debt Service	54,422,907	55,912,825	1,489,918
Transfer to Capital	1,612,063	905,000	(707,063)
Contingent Reserve	1,720,000	1,720,000	-
TOTAL	\$ 62,120,530	\$ 61,936,213	\$ (184,317)