

2013

# Executive Budget Summary



*Madison*

Department of Finance

City of Madison

October 8, 2012

## **Assessed Values** *[see page 6 of 2012 Executive Operating Budget]*

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- Property values have fallen each year since 2009. From 1991 to 2013, values have grown an average of 5.85% annually. From 2010 to 2013, values have declined an average of 1.5% annually.
- In 2013, residential values are down more than the overall change in taxable property.
- As a result, a slightly greater share of the total property tax levy will be supported by non-residential property.

### **Changes in Assessed Values from 2011 (as of August 31, 2012)**

Residential:	down 2.8%
Commercial:	up 0.33%
Agricultural:	up 13.4%
Manufacturing:	down 4.5%
Personal Property:	down 1.2%
TIF Increment Value (deduction):	down 4.8%
Net Taxable Property:	down 1.9%
Average Value Home:	down 3.0%

## **General Fund Spending and Levy Increase** [see p. 6 of 2013 Budget]

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**Levy = Expenditures less Revenues** (e.g., State aid)

**Expenditures up 5.4% (+\$13.6 million)** [see pp. 6-8]

- General fund expenditures up 5.1% due to debt service and compensation costs.
- Library fund expenditures up 11.3% due primarily to debt service.
- Total debt service (general fund and library fund), net of borrowing premium applied, is up \$9.3 million (32.8%)

**Revenues up 9.4% (+\$6.0 million)**

- State aid up 3.9% (general transportation aid up 10%) [see page 16]
- Ambulance fee up 71% due to 50% increase in rate and higher collection estimates for base revenues.
- Room tax revenues to general fund up 103% compared with adopted 2012 budget due to strong growth in overall revenues and allocation of 100% of unallocated revenues to the general fund.

<b>Change from 2012</b>	<b>\$</b>	<b>%</b>
Expenditures	\$13.6 million	5.4%
Revenues	\$6.0 million	9.4%
Levy	\$6.4 million	3.4%

## **Mill Rate and Taxes on Average Value Home** *[see p. 6 of 2013 Budget]*

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### **1. Mill Rate**

**Mill Rate = Levy divided by Assessed Value**

- Estimated mill rate under executive budget = \$9.30 per \$1,000 of value.
- Mill rate is up 5.4% from 2012 due to levy increase of 3.4% and drop in assessed value of 1.9%.

### **2. Taxes on Average Value Home**

**Average Value Home = Residential value divided by number of residential parcels.**

**Taxes on Average Value Home = Mill Rate multiplied by Average Value Home**

- 2012 average value home = \$232,024 (down \$7,215 / 3.0%)
- Taxes on average value home = \$2,157 (up \$47 / 2.23%).

## Levy Limit Calculation

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**Allowable Increase** = the greater of 0% or the Change in Net New Construction

### *Key Adjustments / Exclusions*

- 50% of incremental value from closed TIDs.
- 0.5% of prior year unused allowable levy limit (requires three-quarters majority vote of governing body)
- Change in debt service on general obligation debt
- Amount of refunded or rescinded taxes.

### *Calculation of Allowable Levy for City*

			<u>2013</u>
2011/2012 Actual Levy			\$ 186,737,359
2011/2012 Levy for New General Obligation Debt Authorized After 7/1/2005			\$ (58,355,106)
2011/2012 Levy excluding General Obligation Debt Service			\$ 128,382,253
Net New Construction and Closed TID Percentage	0.738%		\$ 947,736
2012/2013 Levy Limit Prior to Adjustments			\$ 129,329,989
Debt Service for GO Debt Authorized After July 1, 2005			63,191,517
Prior Year Unused Allowable Levy (up to 0.5%)			933,687
City Share of Refunded or Rescinded Taxes certified under s. 74.41 (5)			34,463
Allowable Levy			\$ 193,489,656
Actual Levy			193,105,986
Additional Levy Capacity			\$ 383,670
Additional Mill Rate (per \$1,000 of property value)			\$ 0.02
Additional Taxes on Average Value Home			\$ 4.20
Total Increase on Average Value Home to Reach Levy Limit			2.43%

# **Budget Summaries**

## Balancing the Budget

	2012 Levy	2013 Increase on Average Value Home		Levy Change
		\$	%	%
<b>2012 Levy</b>	<b>186,737,357</b>			
State Aid	531,162			
Other Revenues	550,000			
Debt Service Estimates	13,863,275			
Central Library Debt Service	1,292,000			
One-time Direct Appropriation to Capital Projects in 2012	(6,952,000)			
Employee Compensation	7,538,365			
Streets -- recycling revenues reestimate	1,000,000			
Metro and Fleet Fuel Costs	(819,547)			
Clerk -- Remove 4-Year Election Costs	(500,000)			
One-time Items from 2012	1,267,305			
Other Changes	776,473			
<b>Projected Levy Increase -- June 2012</b>	<b>18,547,033</b>	<b>\$177</b>	<b>8.4%</b>	<b>9.9%</b>
State Aid	(1,722,307)			
Payments in Lieu of Taxes	(640,074)			
Ambulance Fee Revenue Reestimates (current fee level net of ambulance fee processing costs)	(700,000)			
Other Revenue Reestimates (building permit fees; rental of city property; other)	(357,850)			
Health Insurance and WRS Rates	(1,607,878)			
Streets -- recycling revenues reestimate	(405,000)			
Room Tax Surplus to General Fund	(1,116,439)			
Ambulance Fee Increase	(2,200,000)			
Metro Transit -- fare increase to \$2.25; route expansion	(468,600)			
Debt Service Estimates	(1,458,318)			
Debt Service Estimates -- Premium Applied	(4,294,800)			
Central Library Debt Service	(65,100)			
One-time Direct Appropriation to Capital Projects in 2012	5,454,800			
Fund Balance Applied -- Direct Appropriation to Capital	(1,160,000)			
Overture Subsidy -- reduced from \$1.85 million to \$850,000	(1,000,000)			
Fleet reductions -- fewer car replacements	(475,765)			
Parks reductions -- Forestry seasonal staff; Olbrich costs; 9 ice rinks; 7 beaches; vacant positions; salary savings rate; winter restrooms; portable toilets	(431,019)			
Streets reductions -- leaf collection overtime; Sunday hours at drop-off sites; student move-out overtime; close South Point yard waste drop off site; maintenance and operation of GPS program	(184,952)			
Parks -- fund street tree replacements from capital budget	(60,000)			
IT reductions -- systems maintenance costs	(40,000)			
HR reductions -- recruitment advertising costs	(22,000)			
Fleet -- debt service	252,143			
Clerk's Office -- New position to reduce overtime costs and enhance services	53,000			
Assessor's Office -- funding to fill vacant Property Appraiser 3	59,023			
Fire -- WiFi cards and software maintenance and Parking for Station 1 during remodeling	119,034			
Library -- funding to fully staff Central Library	208,384			
Police -- One-time acceleration of Academy to move to Fall; Officer classification upgrades; equipment for replacement squads; overtime in Central District; fully fund anticipated overtime; phase-in full funding for vacation convert-to-pay	586,726			
Other Changes (includes cuts not requested to be restored by agencies)	(501,412)			
<b>Projected Levy Increase -- Executive Budget</b>	<b>\$ 6,368,629</b>	<b>\$47</b>	<b>2.23%</b>	<b>3.4%</b>

## Key New Expenditure Items

Assessor -- Property Appraiser	59,023
Clerk's Office -- Convert portion of overtime funding to New Position	53,000
Parks -- Meet and Eat support costs	15,000
Parks -- Spray park operations and maintenance	12,000
Building Inspection -- Code enforcement (new position)	84,204
Building Inspection -- Code enforcement (1.0 vacant position)	65,024
Economic Development -- Increase levy support for loan programs	50,000
Metro -- Service Expansions	218,000
Mayor's Office -- Travel	10,000
Fire -- Software	67,194
Fire -- Parking for Station 1 Staff During Remodeling / Construction	51,840
Police -- Accelerated Academy (one-time)	256,911
Police -- Upgrade 2 Officers to Detective (federal grant requirement)	11,390
Police -- Squad Car equipment	50,000
Police -- Overtime in Central District	50,000
Police -- Fully Fund Anticipated Overtime	118,425
Police -- Phase-in budgeting for vacation convert-to-pay	100,000
Library -- Restore Full Staffing to Central Library	208,384
Miscellaneous -- Helping Hands Homeward	25,000
Miscellaneous -- Insurance Fund supplement	80,000
Room Tax -- Madison Music City	100,000
Room Tax -- WIAA Basketball Tournament Subsidy	15,000
Room Tax -- Civic Conferences	10,000
Room Tax -- Civic Promotion	10,000
	1,720,395

## Use of 2012 GO Borrowing Premium

<b><u>2012 Premium</u></b>		
Series 2012-A General Obligation Tax-Exempt Notes	4,343,816	
Series 2012-B General Obligation Tax-Exempt Bonds (Central Library)	840,953	
	5,184,768	
<b><u>Amount Applied to 2013 Debt Service</u></b>		
Series 2012-A General Obligation Tax-Exempt Notes	3,844,800	
Series 2012-B General Obligation Tax-Exempt Bonds (Central Library)	450,000	
	4,294,800	
<b><u>Remaining Premium</u></b>		
Series 2012-A General Obligation Tax-Exempt Notes	499,016	
Series 2012-B General Obligation Tax-Exempt Bonds (Central Library)	390,953	
	889,968	
<b><u>2013 Direct Appropriation to Capital</u></b>		
General Fund Supported Projects	5,004,800	
Library Fund Supported Projects	450,000	
	5,454,800	
Fund Balance Applied to Support Capital Projects	(1,160,000)	
	4,294,800	



## Supplemental Budget Requests

Agency	Description	Requested	Executive	
			In	Out
Fire	1. Maintain current authorized positions in accordance with the SAFER grant.	\$ 1,833,689	\$1,833,689	\$ 0
	2. Fund additional costs for Madison College Training Center.	25,670	0	25,670
	3. Fund WiFi cards and support/maintenance contracts for software systems.	67,194	67,194	0
	4. Provide parking for employees on duty at Station 1 during construction and remodeling.	51,840	51,840	0
	<b>FIRE SUBTOTAL</b>	<b>\$ 1,978,393</b>	<b>\$1,952,723</b>	<b>\$ 25,670</b>
Police	1. Restore funding for 30 Police Officer positions and 11 civilian positions (filled).	\$ 2,698,395	\$2,698,395	\$ 0
	2. Add a one-time Accelerated Academy in order to shift the Preservice Academy to Fall.	256,911	256,911	0
	3. Restore Crossing Guard program.	604,935	604,935	0
	4. Upgrade 2 Police Officer positions to Detective for SIU in accordance with COPS grant.	11,390	11,390	0
	5. Fund equipment (lights, radio, rifle mounts, cage) for replacement squad cars.	50,000	50,000	0
	6. Provide funding for Overtime for peak service times in the Central District.	50,000	50,000	0
	7. Add 1.0 FTE Mgmt. Info. Specialist to maintain and manage technology systems.	82,980	0	82,980
	8. Provide funding for increased Facilities Maint. costs at the Training Center & stations.	53,320	0	53,320
	9. Maintain Program Assistant added for the pawn program in 2012 (filled).	64,460	0	64,460
	10. Add 1.0 FTE Police Report Typist for investigative support at one district station.	47,450	0	47,450
	11. Delete revenue budgeted for events that was not received.	25,000	0	25,000
	12. Fully fund anticipated Overtime.	118,425	118,425	0
	13. Fully fund Vacation Convert-to-Pay.	656,900	0	656,900
<b>POLICE SUBTOTAL</b>	<b>\$ 4,720,166</b>	<b>\$3,790,056</b>	<b>\$ 930,110</b>	
Mayor	1. Restore funding for 0.60 Assistant to the Mayor 1 (filled).	\$ 65,882	\$ 65,882	\$ 0
<b>MAYOR SUBTOTAL</b>	<b>\$ 65,882</b>	<b>\$ 65,882</b>	<b>\$ 0</b>	
Dept. of Civil Rights	1. Restore funding for AASPIRE Interns.	\$ 16,169	\$ 16,169	\$ 0
<b>CIVIL RIGHTS SUBTOTAL</b>	<b>\$ 16,169</b>	<b>\$ 16,169</b>	<b>\$ 0</b>	
Attorney	1. Restore funding for a vacant 1.0 FTE Assistant City Attorney.	\$ 79,977	\$ 79,977	\$ 0
	2. Restore funding for a UW Law Program Prosecution Intern.	3,000	0	3,000
	3. Replace outdated Madison General Ordinance binders.	5,000	0	5,000
<b>ATTORNEY SUBTOTAL</b>	<b>\$ 87,977</b>	<b>\$ 79,977</b>	<b>\$ 8,000</b>	
Assessor	1. Restore funding for an hourly position.	\$ 5,000	\$ 5,000	\$ 0
	2. Restore funding for an Assessment Technician (filled).	71,112	71,112	0
	3. Restore funding for a second Assessment Technician (filled).	70,793	70,793	0
	4. Restore funding for a Property Appraiser (vacant).	59,023	59,023	0
<b>ASSESSOR SUBTOTAL</b>	<b>\$ 205,928</b>	<b>\$ 205,928</b>	<b>\$ 0</b>	
Finance	1. Restore funding for 1.0 FTE Administrative Support Clerk 2.	\$ 57,273	\$ 57,273	\$ 0
<b>FINANCE SUBTOTAL</b>	<b>\$ 57,273</b>	<b>\$ 57,273</b>	<b>\$ 0</b>	
Information Technology	1. Continue funding for E-mail Archive Retrieval Maintenance.	\$ 41,000	\$ 41,000	\$ 0
	2. Continue funding for Anti-SPAM Maintenance.	27,000	25,100	1,900
	3. Restore funding for SxD Financial System Software Maintenance.	153,300	153,300	0
	4. Restore funding for TeleStaff Maintenance.	43,700	43,700	0
	5. Restore funding for MediaSite Software Maintenance.	12,700	12,700	0
	6. Continue funding for Villager Mall Computer Training Center rent.	17,100	17,100	0
	7. Restore funding for WENS Text Message Alert Service.	17,700	17,700	0
	8. Restore funding for 1.0 FTE filled CC Producer/Director position.	66,377	66,377	0
	9. Restore funding for OSDBA (Database Administration) Services.	30,000	0	30,000
	10. Continue funding for HP Unix Server Maintenance.	8,100	0	8,100
	11. Restore funding for MMB Computer Training Center.	11,700	11,700	0
<b>INFORMATION TECHNOLOGY SUBTOTAL</b>	<b>\$ 428,677</b>	<b>\$ 388,677</b>	<b>\$ 40,000</b>	
Human Resources	1. Add funding for professional staff training.	\$ 6,000	\$ 0	\$ 6,000
	2. Fund testing software to provide more efficient and effective employment exams.	10,500	0	10,500
	3. Restore advertising funds.	42,000	20,000	22,000
<b>HUMAN RESOURCES SUBTOTAL</b>	<b>\$ 58,500</b>	<b>\$ 20,000</b>	<b>\$ 38,500</b>	
Engineering	1. Restore funding for median maintenance.	\$ 35,000	\$ 35,000	\$ 0
	2. Create 1.0 FTE Surveyor 1 position.	14,242	0	14,242
<b>ENGINEERING SUBTOTAL</b>	<b>\$ 49,242</b>	<b>\$ 35,000</b>	<b>\$ 14,242</b>	

## Supplemental Budget Requests (continued)

<b>Parks</b>	1.	Restore seasonal/hourly funding to shelter maintenance. \$27K expense, \$30K revenue.	\$ (3,264)	\$ (3,264)	\$ 0
	2.	Restore seasonal/hourly funding to various sections.	46,988	46,988	0
	3.	Restore Park Ranger funding.	32,964	32,964	0
	4.	Restore funding for WPCRC to continue at 2012 levels.	21,348	20,048	1,300
	5.	Provide funding for Youth Conservation Program with Operation Fresh Start. (Funding provided in CDD.)	25,000	0	25,000
	6.	Reduce salary savings rate to 2%.	108,130	0	108,130
	7.	Restore seasonal/ hourly funding to Forestry.	51,244	0	51,244
	8.	Restore funding for hourly wages and plants and materials for Olbrich Gardens.	28,355	15,000	13,355
	9.	Restore 0.2 FTE funding for Clerk-Typist 2 position (partial layoff).	11,468	11,468	0
	10.	Restore full year funding for Equipment Operator 3 position (vacant).	25,066	0	25,066
	11.	Restore funding for 9 ice rinks.	78,074	0	78,074
	12.	Restore funding for 1 Parks Maintenance Worker (vacant).	57,236	0	57,236
	13.	Restore funding to provide lifeguards at 7 beaches; attendant at Cyprus Spray Park.	86,664	0	86,664
	14.	Restore funding for street tree replacements.	53,000	0	53,000
	15.	Restore funding for portable toilets and winter restrooms.	26,250	15,000	11,250
	16.	Provide funding for Meet and Eat Program.	22,968	15,000	7,968
	17.	Provide funding for Operation and Maintenance of a new spray park.	33,780	12,000	21,780
<b>PARKS SUBTOTAL</b>			<b>\$ 705,271</b>	<b>\$ 165,204</b>	<b>\$ 540,067</b>
<b>Streets</b>	1.	Plow at 3 inches instead of 4 inches.	\$ 184,525	\$ 184,525	\$ 0
	2.	Restore sanding operations from midnight to 4:00 a.m.	78,533	78,533	0
	3.	Restore overtime for all snow removal.	23,929	23,929	0
	4.	Restore plowing alleys and carriage lanes.	14,858	14,858	0
	5.	Restore overtime for clearing snow and ice from crosswalks.	35,953	35,953	0
	6.	Restore leaf collection overtime.	58,544	0	58,544
	7.	Restore Sunday hours at self help drop off sites.	19,168	0	19,168
	8.	Restore overtime for student move out in August.	20,072	0	20,072
	9.	Restore the South Point yard waste drop off site.	19,168	0	19,168
	10.	Restore maintenance and operating funding for GPS program.	68,000	0	68,000
<b>STREETS SUBTOTAL</b>			<b>\$ 522,750</b>	<b>\$ 337,798</b>	<b>\$ 184,952</b>
<b>Metro Transit</b>	1.	Provide funding for add'l service improvements (Route 18, Owl Creek) eff. Sept, 2013.	\$ 218,000	\$ 218,000	\$ 0
	2.	Provide funding for the lease of an additional bus storage facility.	203,000	0	203,000
	3.	Provide funding for an additional 1.0 FTE Operations Supervisor.	62,000	0	62,000
	4.	Provide funding to offset proposed fare increase that is built into the budget request.	686,600	0	686,600
<b>METRO TRANSIT SUBTOTAL</b>			<b>\$ 1,169,600</b>	<b>\$ 218,000</b>	<b>\$ 951,600</b>
<b>Traffic Engineering</b>	1.	Restore funding for hourly/seasonal paint marking crew.	\$ 173,162	\$ 173,162	\$ 0
	2.	Provide funding for an additional 1.0 FTE Traffic Signal Electrician 1.	64,497	0	64,497
	3.	Restore funding to allow the filling of a vacant Traffic Operations Supervisor position.	25,265	0	25,265
	4.	Provide funding to increase the Bicycle Registration Coordinator from .55 FTE to 1.0 FTE.	29,776	0	29,776
<b>TRAFFIC ENGINEERING SUBTOTAL</b>			<b>\$ 292,700</b>	<b>\$ 173,162</b>	<b>\$ 119,538</b>
<b>Fleet Service</b>	1.	Restore 15 squad car replacements.	\$ 405,765	\$ 100,000	\$ 305,765
	2.	Restore 10 mid-size sedan replacements.	170,000	0	170,000
	3.	Restore salaries for Fleet Technician (vacant).	58,200	0	58,200
<b>FLEET SERVICE SUBTOTAL</b>			<b>\$ 633,965</b>	<b>\$ 100,000</b>	<b>\$ 533,965</b>

### Supplemental Budget Requests (continued)

PCED Office of Director	1.	Provide funding for a new 1.0 FTE Public Information Specialist 2.	\$ 83,298	\$ 0	\$ 83,298
	2.	Provide funding for a new 1.0 FTE Financial and Administrative Manager.	91,475	0	91,475
	3.	Provide funding to reclassify a Clerk Typist 2 to an Administrative Clerk 1.	2,835	0	2,835
	<b>PCED OFFICE OF DIRECTOR SUBTOTAL</b>		<b>\$ 177,608</b>	<b>\$ 0</b>	<b>\$ 177,608</b>
Planning Division	1.	Restore funding for the Overture Center.	\$ 92,500	\$ 0	\$ 92,500
	2.	Restore funding to maintain the Neighborhood Indicators web site and database.	51,500	51,500	0
	3.	Restore funding for the Neighborhood Grants Program.	80,000	80,000	0
	4.	Restore funding for a Neighborhood Conference.	19,500	19,500	0
	5.	Provide funding to allow 12 planners to attend the American Planning Assoc. Conf.	18,000	0	18,000
	6.	Provide funding for consultant evaluation of potential Landmarks.	30,000	0	30,000
	<b>PLANNING DIVISION SUBTOTAL</b>		<b>\$ 291,500</b>	<b>\$ 151,000</b>	<b>\$ 140,500</b>
Community Development Division	1.	Restore funding for Child Care Tuition Aid and Grants and for Community Resources	\$ 431,201	\$ 431,201	\$ 0
	2.		0	0	0
	<b>COMMUNITY DEVELOPMENT DIVISION SUBTOTAL</b>		<b>\$ 431,201</b>	<b>\$ 431,201</b>	<b>\$ 0</b>
Building Inspection	1.	Restore funding for 50% of an existing 1.0 FTE Plan Review Specialist 2 (filled).	\$ 40,566	\$ 40,566	\$ 0
	2.	Provide funding for an additional 1.0 FTE Code Enforcement Officer 3.	84,204	84,204	0
	3.	Restore funding for 2.0 FTE currently vacant Code Enforcement Officer 1 positions.	130,048	65,024	65,024
	<b>BUILDING INSPECTION SUBTOTAL</b>		<b>\$ 254,818</b>	<b>\$ 189,794</b>	<b>\$ 65,024</b>
Community Development Block Grant	1.	See CDD.	\$ 0	\$ 0	\$ 0
	2.		0	0	0
	<b>COMMUNITY DEVELOPMENT BLOCK GRANT SUBTOTAL</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Economic Development	1.	Provide funding for an additional 1.0 FTE Real Estate Agent 2.	\$ 75,836	\$ 0	\$ 75,836
<b>ECONOMIC DEVELOPMENT SUBTOTAL</b>		<b>\$ 75,836</b>	<b>\$ 0</b>	<b>\$ 75,836</b>	
Library	1.	Restore funding for positions to continue current Library hours and services.	\$ 626,755	\$ 629,433	\$ (2,678)
	2.	Restore 3.35 FTE positions to maintain literacy services for youth and families.	248,638	163,064	85,574
	3.	Add 1.0 FTE Maintenance position for four months for the new Central Library.	17,221	0	17,221
	4.	Restore contingent reserve.	200,000	0	200,000
	5.	Add 3.0 FTE positions for partial year to increase Library technology support services.	166,535	0	166,535
	6.	Add 2.0 FTE positions and hourly funding for community events (incl. book festival).	151,037	0	151,037
	7.	Add 2.0 FTE Librarians to expand service to teenagers.	133,297	0	133,297
	8.	Add 1.0 FTE Security Coordinator for 6 months.	32,836	0	32,836
	9.	Add .60 FTE Volunteer Coordinator.	42,736	0	42,736
	10.	Restore funding for 2.0 FTE Library Supervisors (Sequoia and Ashman).	156,681	0	156,681
	<b>LIBRARY SUBTOTAL</b>		<b>\$ 1,775,736</b>	<b>\$ 792,497</b>	<b>\$ 983,239</b>
<b>TOTAL CITY SUPPLEMENTAL BUDGET REQUESTS</b>			<b>\$13,999,192</b>	<b>\$9,170,341</b>	<b>\$ 4,828,851</b>

## Ambulance Fee Increase: 2013 Budget

- 2013 Executive Budget proposed increases and administrative changes:
  - resident fee from \$600 to \$900
  - non-resident fee from \$700 to \$1000
  - per mile fee from \$12.50 to \$16.00
  - total estimated new revenues = \$2.2 million
  
  - implement third-party billing system; administrative cost is 4.25% of revenues (estimated at \$300,000 in 2013)
  
- First implemented in 1982 on non-residents; resident fees added in 1989.
  
- Last increased in 2009 (from three tier -- \$400/\$500/\$600 to \$600 for residents). Per mile fee increased from \$10 to \$12.50.
  
- Mileage fee first introduced in 2001 (\$5/mile)
  
- Fees in Neighboring Communities:

Municipality	Resident	Non-Resident	Mileage
Middleton	\$1,050	\$1,050	\$18.50
Madison (proposed)	\$900	\$1,000	\$16.00
Fitch-Rona	\$700	\$750	\$15.00
Sun Prairie	\$700	\$750	\$12.50
Waunakee	\$475 / \$550	\$575 / \$650	\$12.00 / \$12.50
Town of Madison	\$700	\$725 / \$750	\$19.00

- Ambulance Conveyances (2011 Data):

Trauma Level	Total	Resident	Non-Resident
<i>Level 1</i>	6,933	5,521	1,412
<i>Level 2</i>	6,411	5,101	1,310
<i>Level 3</i>	209	153	56
<i>Total</i>	13,553	10,775	2,778

- Collection rate = 57% due to Medicare / Medicaid reimbursement caps and hardship waivers.

### Changes in Full-Time Equivalent Positions

Increases in Permanent Positions - 2013 Executive Budget					
Agency	Position Title	FTE Incr.	Cost	Savings	Net Cost
Clerk	Municipal Clerk	1.00	\$ 53,000	\$ 33,000	\$ 20,000
Water Utility	Accounting Coordinator	1.00	102,225	48,800	53,425
Planning Division	Planner 2	1.00	50,000	50,000	-
Building Inspection Division	Code Enforcement Officer 3	1.00	84,204	65,024	19,180
CDA Housing	Housing Assistance Clerk	1.00	27,850	-	27,850
Library	Library Assistants	6.00	208,384	-	208,384
		11.00	\$ 525,663	\$196,824	\$328,839

Agency	Position	FTE
<b>New Positions</b>		
Clerk	Municipal Clerk	1.00
Water Utility	Accounting Coordinator	1.00
Planning Division	Planner 2	1.00
Building Inspection Division	Code Enforcement Officer 3	1.00
CDA Housing	Housing Assistance Clerk	1.00
Library	Library Assistants	6.00
		11.00
<b>Eliminated FTEs</b>		
Police	Program Asst. (Pawn Program)	1.00
Finance	Account Clerk	1.00
Human Resources	Compensation & Benefits Manager	1.00
Human Resources	Admin Clerk 1	0.50
Monona Terrace	Various	4.25
Economic Development	Job Development Specialist	1.00
CDBG	LTE Energy Grant Administrator	1.00
		9.75
Public Health	Various Positions (County)	16.40
		26.15

Note: 2.0 FTE positions reduced in Public Health are transferred to other programs in the County budget.

## Tax Rate Computation

	2011 Actual	2012 Adopted		2013 Executive	\$ Change	Percent Change
<b>ASSESSED VALUE</b>						
Real Property:						
Residential	\$ 13,828,824,800	\$ 13,691,002,200	-1.0%	\$ 13,313,547,900	\$ (377,454,300)	-2.76%
Commercial	6,851,310,600	6,850,486,000	0.0%	\$ 6,873,185,600	\$ 22,699,600	0.33%
Agricultural	16,831,100	18,625,500	10.7%	\$ 21,119,500	\$ 2,494,000	13.39%
Manufacturing	272,005,900	\$ 271,790,700	-0.1%	\$ 259,674,100	\$ (12,116,600)	-4.46%
Total Real Property	\$ 20,968,972,400	\$ 20,831,904,400	-0.7%	\$ 20,467,527,100	\$ (364,377,300)	-1.75%
Personal Property:						
Locally Assessed	671,212,600	627,519,000	-6.5%	\$ 619,846,700	\$ (7,672,300)	-1.22%
Manufacturing	90,179,400	93,162,300	3.3%	\$ 89,807,500	\$ (3,354,800)	-3.60%
	761,392,000	720,681,300	-5.3%	\$ 709,654,200	(11,027,100)	-1.53%
Manufacturing Adjustments **				\$ -		
Board of Review Adjustments	0	0	0.0%	\$ (7,000,000)	\$ (7,000,000)	0.00%
Total Assessable Property	21,730,364,400	21,552,585,700	-0.8%	21,170,181,300	(382,404,400)	-1.77%
Less TIF Increment Value	(456,273,900)	(382,688,400)	-16.1%	\$ (401,116,300)	\$ (18,427,900)	4.82%
Net Taxable Property	\$ 21,274,090,500	\$ 21,169,897,300	-0.5%	\$ 20,769,065,000	\$ (400,832,300)	-1.89%
<b>BUDGETED REVENUES AND EXPENDITURES</b>						
General Fund Expenditures	\$ 233,227,103	\$ 240,668,941	3.2%	\$ 252,888,374	\$ 12,219,434	5.08%
Net Library Fund Expenditures	12,383,292	12,136,283	-2.0%	13,503,074	1,366,791	11.26%
Total Expenditures	245,610,395	252,805,225	2.9%	266,391,448	13,586,224	5.37%
Total Revenues	\$ 75,859,759	\$ 64,045,464	-15.6%	\$ 70,084,794	\$ 6,039,330	9.43%
Fund Balance Applied	(9,892,988)	2,022,402	0.0%	3,200,670	1,178,268	58.26%
Total Revenues and Fund Balance	65,966,771	66,067,866	0.2%	73,285,464	7,217,598	10.92%
<b>PROPERTY TAX LEVY</b>	\$ 179,643,624	\$ 186,737,359	3.95%	\$ 193,105,984	\$ 6,368,626	3.41%
<b>MILL RATE</b>	<u>8.4371</u>	<u>8.8209</u>	4.5%	<u>9.2978</u>	<u>0.4769</u>	5.41%
General Fund Portion	7.8550	8.2476	5.0%	8.6599	0.4123	5.00%
Library Portion	0.5821	0.5733	-1.5%	0.6379	0.0646	11.27%
Average Home Value	\$ 241,217	\$ 239,239	-0.8%	\$ 232,024	\$ (7,215)	-3.02%
Taxes on Average Home	\$ 2,035.17	\$ 2,110.30	3.7%	\$ 2,157.31	\$ 47.01	2.23%

## Comparative Changes in Levy, Mill Rate and Taxes on Average Value Home

<u>% Change</u> <u>in AVH Taxes</u>	<u>Levy Increase</u>	<u>\$ Change</u> <u>in AVH Taxes</u>	<u>Taxes on</u> <u>Average</u> <u>Value Home</u>
2.43%	\$ 6,752,297	\$ 51.29	\$ 2,161.59
2.23%	\$ 6,368,627	\$ 47.01	\$ 2,157.31
2%	\$ 5,938,990	\$ 42.21	\$ 2,152.51
1%	\$ 4,050,006	\$ 21.10	\$ 2,131.40
-0.61%	\$ 1,000,000	\$ (12.97)	\$ 2,097.33
-1.14%	-	\$ (24.14)	\$ 2,086.16
<u>% Change</u> <u>in AVH Taxes</u>	<u>Levy</u>	<u>% Change</u> <u>in Levy</u>	<u>Rate</u>
2.43%	\$ 193,489,656	3.616%	9.31624
2.23%	\$ 193,105,986	3.410%	9.29777
2%	\$ 192,676,348	3.180%	9.10131
1%	\$ 190,787,364	2.169%	9.18613
-0.61%	\$ 187,737,359	0.536%	9.03928
-1.14%	\$ 186,737,359	0.000%	8.99113
Each \$1 increase in taxes on average value home	=	\$ 89,600	on the levy
Each \$10 increase in taxes on average value home	=	\$ 896,000	on the levy
Each \$100,000 increase in the levy = mill rate	of	0.0048	per \$1,000 of value
Each \$1,000,000 increase in the levy = mill rate	of	0.047	per \$1,000 of value

## Summary of General and Library Fund Expenditures, Revenues and Property Tax Levy

				Change	
				2012 Adopted	
		2013		to 2013	%
	<u>2012 Adopted</u>	<u>Executive Budget</u>	<u>Executive</u>	<u>Change</u>	
General and Library Fund Expenditures	\$ 252,805,225	\$ 266,391,450	\$ 13,586,225	5.4%	
Gross Debt Service	39,632,729	42,064,586	\$ 2,431,857	6.1%	
Less Premium Applied	<u>11,200,000</u>	<u>4,294,800</u>	<u>\$ (6,905,200)</u>	<u>-61.7%</u>	
Net Debt Service	28,432,729	37,769,786	\$ 9,337,057	32.8%	
Less Direct Appropriation to Capital	<u>6,952,000</u>	<u>5,454,800</u>	<u>\$ (1,497,200)</u>	<u>-21.5%</u>	
Net Operating Expenditures	\$ 217,420,496	\$ 223,166,864	\$ 5,746,368	2.6%	
State Aid	32,704,936	33,979,903	1,274,967	3.9%	
Ambulance Fee	4,500,000	7,700,000	3,200,000	71.1%	
Room Tax	1,087,132	2,203,571	1,116,439	102.7%	
Other Revenues	25,753,396	26,201,320	447,924	1.7%	
Fund Balance Applied	<u>2,022,402</u>	<u>3,200,670</u>	<u>1,178,268</u>	<u>58.3%</u>	
	66,067,866	73,285,464	7,217,598	10.9%	
Property Tax Levy	\$ 186,737,359	\$ 193,105,986	6,368,627	3.4%	



## Summary of General Fund Revenues

			Change 2012 Adopted to 2013	%
	2012 Adopted	2013 Executive Budget	Executive	Change
<b>State Aid</b>				
St Municipal Aid Program	4,332,769	4,763,000	430,231	9.9%
St Pmt for Municipal Services	8,267,231	8,115,000	(152,231)	-1.8%
	12,600,000	12,878,000	278,000	2.2%
St Utility Aid Payment	1,325,155	1,401,000	75,845	5.7%
St Expenditure Restraint	6,303,584	6,303,000	(584)	0.0%
St Gen Transportation Aid	8,116,755	8,929,799	813,044	10.0%
St Connecting Highway Aid	549,461	549,000	(461)	-0.1%
St Recycling Aid	740,877	800,000	59,123	8.0%
St Exempt Computer Reimb	2,369,104	2,369,104	-	0.0%
Fire Insurance Dues Pmt	700,000	750,000	50,000	7.1%
	\$ 32,704,936	\$ 33,979,903	\$ 1,274,967	\$ 0
<b>Local Revenues</b>				
Payments in Lieu of Tax	7,842,246	8,482,320	640,074	8.2%
Room Tax	1,087,132	2,203,571	1,116,439	102.7%
Ambulance Fees	4,500,000	7,700,000	3,200,000	71.1%
Building Permits	2,798,200	3,000,000	201,800	7.2%
Fines and Forfeitures	6,950,000	6,950,000	-	0.0%
Investment Earnings	1,200,000	1,200,000	-	0.0%
TIF Reimbursements	450,000	-	(450,000)	-100.0%
All Others	6,512,950	6,569,000	56,050	0.9%
	\$ 31,340,528	\$ 36,104,891	\$ 4,764,363	15.2%
<b>General Fund Revenues</b>	<b>\$ 64,045,464</b>	<b>\$ 70,084,794</b>	<b>\$ 6,039,330</b>	<b>9.4%</b>

State Municipal Aid and State Payment for Municipal Services amounts in adopted budget do not reflect actual amounts. Combined totals are correct.

### Revisions to State Aid Estimates since Introduction of Executive Budget

	Revised	Executive Budget	Difference
Base Shared Revenue	4,763,269	4,763,000	269
Utility Aid	1,375,767	1,401,000	(25,233)
Expenditure Restraint Payment	6,374,453	6,303,000	71,453
Connecting Highway Aid	552,501	549,000	3,501
Computer Aid	2,586,742	2,369,104	217,638
	15,652,732	15,385,104	267,628

## **Errata List**

**2012 Executive Operating Budget  
Errata List**

**1. Adjustment of 2011 Actuals for Miscellaneous Appropriations (pp. 12 and 13)**

The figures in the 2011 Actual columns should be adjusted as follows:

Less Allocation to Agencies	( <del>\$75,739,105</del> )	(\$76,055,390)
Net Benefits Appropriation	<del>\$602,766</del>	\$ 286,481
Total Supplemental Compensation	<del>\$602,766</del>	\$ 286,481
Total Miscellaneous Appropriations	<del>\$3,762,885</del>	\$ 3,446,600

There is no impact upon 2012 or 2013 figures.

**2. Restatement of 2011 Actuals and 2012 Projected for Funding Sources by Major Category (p. 14) and General Fund Revenues (pp. 15 - 16)**

Some of the figures included in the 2013 Executive Budget for Funding Sources and General Fund revenues are incorrect; the corrected figures are presented below in bold typeface (there is no impact upon the 2013 figures).

	2011	2012
	<u>Actual</u>	<u>Projected</u>
Payments in Lieu of Tax	\$ 7,975,271	\$ <b>7,997,806</b>
Other Local Taxes	2,541,713	<b>1,621,132</b>
Fines and Forfeitures	<b>7,045,656</b>	6,950,000
Charges for Services	6,286,277	<b>6,100,000</b>
Licenses and Permits	4,253,595	4,326,900
Ungrouped Revenues	<u>11,318,408</u>	<u>6,071,263</u>
Local Revenues	\$ <b>39,420,920</b>	\$ 33,067,101
Intergovernmental Payments	<u>36,438,839</u>	<u>33,209,925</u>
Total Revenues	\$ <b>75,859,759</b>	\$ 66,277,026
Fund Balance Applied (Generated) *	<u>(9,892,988)</u>	<u>(558,812)</u>
Total Revenue and Fund Balance	\$ <b>65,966,771</b>	\$ 65,718,214
Property Taxes	<u>179,643,624</u>	<u>186,737,359</u>
TOTAL SOURCES	<u>\$ <b>245,610,395</b></u>	<u>\$ 252,455,573</u>

	<b>2011</b>	<b>2012</b>
	<b><u>Actual</u></b>	<b><u>Projected</u></b>
<b>PAYMENTS IN LIEU OF TAX</b>		
CDA	\$ 220,295	\$ 217,874
Parking Utility	1,176,929	1,215,649
Parking Meter Occupancy Fee	200,224	230,258
Water Utility	4,519,770	4,954,532
Golf Enterprise	162,428	167,301
Monona Terrace	309,000	316,100
Overture Center	498,400	0
Other	<u>888,225</u>	<u>896,092</u>
TOTAL	<u>\$ 7,975,271</u>	<u>\$ 7,997,806</u>
<b>OTHER LOCAL TAXES</b>		
Room Tax	\$ 2,394,917	\$ 1,437,132
Mobile Home Tax	82,553	100,000
Use Value Tax	426	14,000
Prior Year Taxes	25,913	20,000
Penalties on Delinquent Taxes	<u>37,904</u>	<u>50,000</u>
TOTAL	<u>\$ 2,541,713</u>	<u>\$ 1,621,132</u>
<b>FINES AND FORFEITURES</b>		
Moving Violations	\$ 709,527	\$ 800,000
Uniform Citations	765,310	900,000
Parking Violations	<u>5,570,819</u>	<u>5,250,000</u>
TOTAL	<u>\$ 7,045,656</u>	<u>\$ 6,950,000</u>
<b>CHARGES FOR SERVICES</b>		
Engineering Charges	\$ 112,154	\$ 100,000
Cemetery Fees	266,982	210,000
Parks Use Charges	534,981	475,000
Ambulance Conveyance Fees	5,248,358	5,200,000
Other Service Charges	<u>123,802</u>	<u>115,000</u>
TOTAL	<u>\$ 6,286,277</u>	<u>\$ 6,100,000</u>
<b>LICENSES AND PERMITS</b>		
Dog Licenses	\$ 68,701	\$ 65,000
Cat Licenses	23,140	24,000
Bicycle Licenses	37,496	30,000
Miscellaneous Licenses	437,184	587,700
Liquor Licenses	389,625	345,000
Building Permits	2,766,169	2,798,200
Reinspection & Extension Fees	62,620	67,000

Weights and Measures Permits	158,706	160,000
Street Opening Permits	237,896	200,000
Other Permits	<u>72,058</u>	<u>50,000</u>
TOTAL	<u>\$ 4,253,595</u>	<u>\$4,326,900</u>

**UNGROUPED REVENUES**

Interest on Investments	\$ 3,805,965	\$ 1,200,000
Other Interest	198,724	285,000
P-Card Rebates	19,045	<b>132,000</b>
Rentals and Property Leases	686,123	<b>600,000</b>
Cable Franchise Revenues	2,357,902	2,300,000
Broadband Revenues	29,169	50,000
TIF Reimbursements	525,000	<b>823,000</b>
Halloween Revenues	103,369	170,000
American Transmission Co. Fee	1,792,207	187,013
Miscellaneous Revenues	<u>1,800,904</u>	<u>324,250</u>
TOTAL	<u>\$ 11,318,408</u>	<u>\$ 6,071,263</u>

**INTERGOVERNMENTAL REVENUES**

State Municipal Aid Program	\$ 6,351,026	\$ 4,763,269
State Utility Aid Payment	1,333,328	<b>1,401,674</b>
State Expenditure Restraint	6,083,696	6,303,584
State Pmt for Municipal Service	9,185,812	8,115,561
State Gen. Trans. Aid	9,018,617	8,116,755
State Connecting Hwy. Aid	549,461	549,461
State Recycling Aid	740,877	<b>803,654</b>
State Exempt Computer Reimb.	2,474,722	2,378,436
Fire Insurance Dues Pmt.	<u>701,300</u>	<u>777,523</u>
TOTAL	<u>\$ 36,438,839</u>	<u>\$ 33,209,925</u>

**3. General Fund Revenues (p. 15) / Parks Division (p. 96 and Supplement p. 88)**

Shelter reservation revenues of \$30,000 related to Parks Supplement No. 1 should be part of General Fund Revenues – Parks Use Charges (p. 15), as opposed to part of the Parks agency budget (p. 96). There is no impact upon the tax levy.