

CITY OF MADISON

Supplementary Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (NON-GAAP) - General Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
REVENUES				
Taxes	\$ 271,328,124	\$ 271,328,124	\$ 271,331,650	\$ 3,526
Intergovernmental	42,230,406	42,230,406	42,734,108	503,702
Licenses and permits	8,664,120	8,664,120	8,662,256	(1,864)
Fines and forfeitures	5,650,000	5,650,000	5,312,500	(337,500)
Charges for services	17,286,455	17,285,482	17,031,062	(254,420)
Investment income (loss)	4,000,000	4,000,000	24,414,521	20,414,521
Miscellaneous	10,000,000	10,000,000	8,899,291	(1,100,709)
Total Revenues	\$ 359,159,105	\$ 359,158,132	\$ 378,385,388	\$ 19,227,256
EXPENDITURES				
Current				
General Government				
Common Council				
Salaries	\$ 887,101	\$ 805,501	\$ 692,614	\$ 112,887
Benefits	146,668	228,268	131,582	96,686
Supplies	62,065	62,065	56,173	5,892
Purchased services	68,451	68,451	42,527	25,924
Inter departmental charges	46,345	46,345	46,345	-
Other	(14,000)	(14,000)	(18,208)	4,208
Total Common Council	\$ 1,196,630	\$ 1,196,630	\$ 951,033	\$ 245,597
Mayor				
Salaries	\$ 1,204,857	\$ 1,302,857	\$ 1,302,029	\$ 828
Benefits	313,796	321,796	313,299	8,497
Supplies	8,818	8,818	5,920	2,898
Purchased services	75,893	60,893	55,435	5,458
Inter departmental charges	(344,364)	(344,364)	(344,364)	-
Total Mayor	\$ 1,259,000	\$ 1,350,000	\$ 1,332,319	\$ 17,681
Municipal Court				
Salaries	\$ 391,021	\$ 419,021	\$ 413,913	\$ 5,108
Benefits	157,187	164,067	160,082	3,985
Supplies	23,000	26,000	24,628	1,372
Purchased services	113,042	85,042	73,476	11,566
Inter departmental charges	1,175	1,175	1,175	-
Other	(423,500)	(303,500)	(348,156)	44,656
Total Municipal Court	\$ 261,925	\$ 391,805	\$ 325,118	\$ 66,687
Attorney				
Salaries	\$ 2,434,849	\$ 2,456,249	\$ 2,509,554	\$ (53,305)
Benefits	670,102	780,802	743,020	37,782
Supplies	18,539	18,539	9,849	8,690
Purchased services	177,897	177,952	141,904	36,048

Debt Other Financing	-	-	24,850	(24,850)
Inter departmental charges	(92,139)	(92,139)	(92,138)	(1)
Other	-	-	(6,411)	6,411
Total Attorney	<u>\$ 3,209,248</u>	<u>\$ 3,341,403</u>	<u>\$ 3,330,628</u>	<u>\$ 10,775</u>
Assessor				
Salaries	\$ 2,108,126	\$ 2,087,046	\$ 2,110,733	\$ (23,687)
Benefits	671,088	719,918	726,050	(6,132)
Supplies	52,000	62,875	49,887	12,988
Purchased services	216,355	240,230	220,124	20,106
Inter departmental charges	31,499	31,499	31,499	-
Total Assessor	<u>\$ 3,079,068</u>	<u>\$ 3,141,568</u>	<u>\$ 3,138,293</u>	<u>\$ 3,275</u>
Clerk				
Salaries	\$ 1,353,491	\$ 1,418,754	\$ 1,461,593	\$ (42,839)
Benefits	244,365	264,520	258,490	6,030
Supplies	404,000	333,581	335,799	(2,218)
Purchased services	265,755	250,756	168,921	81,835
Debt other financing	-	-	73,341	(73,341)
Inter departmental charges	12,083	12,083	12,013	70
Total Clerk	<u>\$ 2,279,694</u>	<u>\$ 2,279,694</u>	<u>\$ 2,310,157</u>	<u>\$ (30,463)</u>
Finance				
Salaries	\$ 3,890,208	\$ 3,832,926	\$ 3,655,421	\$ 177,505
Benefits	1,076,988	1,114,270	1,016,175	98,095
Supplies	141,610	141,610	140,378	1,232
Purchased services	1,178,998	1,245,565	1,204,932	40,633
Debt Other Financing	-	-	17,080	(17,080)
Inter departmental charges	(1,426,130)	(1,426,130)	(1,426,131)	1
Other	(216,200)	(216,200)	(229,700)	13,500
Total Finance	<u>\$ 4,645,474</u>	<u>\$ 4,692,041</u>	<u>\$ 4,378,155</u>	<u>\$ 313,886</u>
Information Technology				
Salaries	\$ 4,746,426	\$ 4,717,690	\$ 4,473,802	\$ 243,888
Benefits	1,311,884	1,340,620	1,297,774	42,846
Supplies	23,851	23,851	144,630	(120,779)
Purchased services	4,727,289	4,727,288	2,651,366	2,075,922
Debt other financing	-	-	1,918,379	(1,918,379)
Inter departmental charges	(1,222,078)	(1,222,078)	(1,224,756)	2,678
Other	(18,000)	(18,000)	(136,689)	118,689
Total Information Technology	<u>\$ 9,569,372</u>	<u>\$ 9,569,371</u>	<u>\$ 9,124,506</u>	<u>\$ 444,865</u>
Human Resources				
Salaries	\$ 1,874,396	\$ 1,694,396	\$ 1,712,510	\$ (18,114)
Benefits	503,864	463,864	467,666	(3,802)
Supplies	18,950	27,179	61,848	(34,669)
Purchased services	242,951	615,451	197,273	418,178
Debt other financing	-	-	7,428	(7,428)
Inter departmental charges	(559,002)	(559,002)	(559,000)	(2)
Other	-	-	(36,604)	36,604
Total Human Resources	<u>\$ 2,081,159</u>	<u>\$ 2,241,888</u>	<u>\$ 1,851,121</u>	<u>\$ 390,767</u>
EAP				
Salaries	\$ 352,768	\$ 352,768	\$ 313,362	\$ 39,406
Benefits	118,997	198,997	198,805	192

Supplies	3,250	3,250	3,543	(293)
Purchased services	66,444	66,444	43,867	22,577
Debt other financing	-	-	6,757	(6,757)
Inter departmental charges	<u>(62,345)</u>	<u>(62,345)</u>	<u>(62,344)</u>	<u>(1)</u>
Total EAP	<u>\$ 479,114</u>	<u>\$ 559,114</u>	<u>\$ 503,990</u>	<u>\$ 55,124</u>
Department of Civil Rights				
Salaries	\$ 1,830,937	\$ 1,820,937	\$ 1,738,603	\$ 82,334
Benefits	489,301	489,301	514,466	(25,165)
Supplies	9,465	18,965	17,825	1,140
Purchased services	354,115	354,615	353,969	646
Inter departmental charges	(199,075)	(199,075)	(199,075)	-
Other	<u>(85,000)</u>	<u>(85,000)</u>	<u>(142,726)</u>	<u>57,726</u>
Total Department of Civil Rights	<u>\$ 2,399,743</u>	<u>\$ 2,399,743</u>	<u>\$ 2,283,062</u>	<u>\$ 116,681</u>
Total General Government	<u>\$ 30,460,427</u>	<u>\$ 31,163,257</u>	<u>\$ 29,528,382</u>	<u>\$ 1,634,875</u>
Public Safety				
Fire				
Salaries	\$ 46,488,188	\$ 45,751,070	\$ 45,771,622	\$ (20,552)
Benefits	15,604,336	17,351,134	17,646,524	(295,390)
Supplies	1,158,364	1,385,278	1,314,545	70,733
Purchased services	1,963,656	1,943,922	1,805,736	138,186
Inter departmental charges	4,797,533	4,831,963	4,739,136	92,827
Other	<u>(1,913,701)</u>	<u>(2,173,461)</u>	<u>(2,627,908)</u>	<u>454,447</u>
Total Fire	<u>\$ 68,098,376</u>	<u>\$ 69,089,906</u>	<u>\$ 68,649,655</u>	<u>\$ 440,251</u>
Police				
Salaries	\$ 59,489,924	\$ 57,463,035	\$ 57,099,501	\$ 363,534
Benefits	19,362,115	21,747,818	21,710,163	37,655
Supplies	1,459,577	1,495,161	1,365,858	129,303
Purchased services	2,407,443	2,408,625	2,150,429	258,196
Debt Other Financing	-	-	97,667	(97,667)
Inter departmental charges	5,519,059	5,519,059	5,443,111	75,948
Other	<u>(1,321,009)</u>	<u>(1,194,974)</u>	<u>(1,463,258)</u>	<u>268,284</u>
Total Police	<u>\$ 86,917,109</u>	<u>\$ 87,438,724</u>	<u>\$ 86,403,471</u>	<u>\$ 1,035,253</u>
Office of Independent Monitor				
Salaries	\$ 231,257	\$ 231,257	\$ 148,441	\$ 82,816
Benefits	57,645	57,645	29,292	28,353
Supplies	30,000	30,000	1,209	28,791
Purchased services	153,600	153,600	24,092	129,508
Inter departmental charges	<u>666</u>	<u>666</u>	<u>666</u>	<u>-</u>
Total Office of Independent Monitor	<u>\$ 473,168</u>	<u>\$ 473,168</u>	<u>\$ 203,700</u>	<u>\$ 269,468</u>
Public Health				
Other	<u>9,656,299</u>	<u>9,656,299</u>	<u>9,657,444</u>	<u>(1,145)</u>
Total Public Health	<u>\$ 9,656,299</u>	<u>\$ 9,656,299</u>	<u>\$ 9,657,444</u>	<u>\$ (1,145)</u>
Total Public Safety	<u>\$ 165,144,952</u>	<u>\$ 166,658,097</u>	<u>\$ 164,914,270</u>	<u>\$ 1,743,827</u>
Public Works and Transportation				
Engineering				
Salaries	\$ 4,326,909	\$ 4,145,463	\$ 4,358,754	\$ (213,291)
Benefits	1,421,390	1,516,189	1,491,257	24,932

Supplies	205,800	321,165	587,372	(266,207)
Purchased services	613,318	774,467	645,176	129,291
Debt Other Financing	-	-	266,919	(266,919)
Inter departmental charges	(1,253,516)	(1,322,226)	(1,361,970)	39,744
Other	(247,499)	(248,472)	(574,832)	326,360
Total Engineering	<u>\$ 5,066,402</u>	<u>\$ 5,186,586</u>	<u>\$ 5,412,676</u>	<u>\$ (226,090)</u>
Streets				
Salaries	\$ 9,138,843	\$ 8,955,479	\$ 9,006,855	\$ (51,376)
Benefits	3,159,891	3,461,206	3,484,938	(23,732)
Supplies	1,455,775	1,455,775	1,265,926	189,849
Purchased services	4,171,287	4,377,287	3,847,839	529,448
Inter departmental charges	8,604,058	8,893,558	9,242,489	(348,931)
Other	204,671	235,871	466,556	(230,685)
Total Streets	<u>\$ 26,734,525</u>	<u>\$ 27,379,176</u>	<u>\$ 27,314,603</u>	<u>\$ 64,573</u>
Transit Utility				
Other	2,009,664	2,009,664	2,513,890	(504,226)
Total Transit Utility	<u>\$ 2,009,664</u>	<u>\$ 2,009,664</u>	<u>\$ 2,513,890</u>	<u>\$ (504,226)</u>
Transportation				
Salaries	\$ 410,169	\$ 370,169	\$ 263,472	\$ 106,697
Benefits	121,944	121,944	69,298	52,646
Supplies	3,000	27,500	3,632	23,868
Purchased services	22,001	37,501	32,996	4,505
Inter departmental charges	11,205	11,205	11,205	-
Total Transportation	<u>\$ 568,319</u>	<u>\$ 568,319</u>	<u>\$ 380,603</u>	<u>\$ 187,716</u>
Traffic Engineering				
Salaries	\$ 5,528,759	\$ 5,161,699	\$ 4,954,710	\$ 206,989
Benefits	1,624,526	1,650,526	1,695,883	(45,357)
Supplies	350,555	350,555	338,586	11,969
Purchased services	2,603,249	2,898,248	2,824,124	74,124
Debt Other Financing	-	-	47,306	(47,306)
Inter departmental charges	(250,330)	(204,270)	(346,782)	142,512
Other	(1,185,182)	(1,185,181)	(1,201,773)	16,592
Total Traffic Engineering	<u>\$ 8,671,577</u>	<u>\$ 8,671,577</u>	<u>\$ 8,312,054</u>	<u>\$ 359,523</u>
Total Public Works and Transportation	<u>\$ 43,050,487</u>	<u>\$ 43,815,322</u>	<u>\$ 43,933,826</u>	<u>\$ (118,504)</u>
Planning and Development				
Office of the Director of Planning				
Salaries	\$ 424,006	\$ 419,007	\$ 378,909	\$ 40,098
Benefits	106,595	111,595	102,868	8,727
Supplies	5,504	5,504	1,297	4,207
Purchased services	67,783	72,404	(12,436)	84,840
Inter departmental charges	16,457	16,457	16,457	-
Other	-	-	(182)	182
Total Office of the Director of Planning	<u>\$ 620,345</u>	<u>\$ 624,967</u>	<u>\$ 486,913</u>	<u>\$ 138,054</u>
Planning				
Salaries	\$ 2,340,466	\$ 2,348,466	\$ 2,397,432	\$ (48,966)
Benefits	679,985	680,485	667,743	12,742
Supplies	41,250	41,250	40,425	825
Purchased services	265,809	322,174	242,102	80,072

Inter departmental charges	43,190	43,190	44,915	(1,725)
Other	<u>191,335</u>	<u>191,335</u>	<u>126,253</u>	<u>65,082</u>
Total Planning	\$ <u>3,562,035</u>	\$ <u>3,626,900</u>	\$ <u>3,518,870</u>	\$ <u>108,030</u>
Building Inspection				
Salaries	\$ 3,563,617	\$ 3,562,357	\$ 3,436,098	\$ 126,259
Benefits	1,152,416	1,153,676	1,112,683	40,993
Supplies	71,273	71,273	49,253	22,020
Purchased services	223,503	223,503	213,394	10,109
Inter departmental charges	209,481	209,481	206,708	2,773
Other	<u>(103,999)</u>	<u>(103,999)</u>	<u>(70,102)</u>	<u>(33,897)</u>
Total Building Inspection	\$ <u>5,116,291</u>	\$ <u>5,116,291</u>	\$ <u>4,948,034</u>	\$ <u>168,257</u>
Community Development				
Salaries	\$ 2,550,084	\$ 2,550,084	\$ 2,434,076	\$ 116,008
Benefits	777,956	777,956	734,872	43,084
Supplies	32,850	32,850	46,672	(13,822)
Purchased services	15,999,825	16,070,825	11,450,926	4,619,899
Debt other financing	35,248	35,248	98,450	(63,202)
Inter departmental charges	(30,090)	(30,090)	(14,625)	(15,465)
Other	<u>(514,924)</u>	<u>(581,924)</u>	<u>(387,062)</u>	<u>(194,862)</u>
Total Community Development	\$ <u>18,850,949</u>	\$ <u>18,854,949</u>	\$ <u>14,363,309</u>	\$ <u>4,491,640</u>
Economic Development				
Salaries	\$ 1,503,182	\$ 1,465,182	\$ 1,285,296	\$ 179,886
Benefits	434,054	434,054	367,917	66,137
Supplies	17,100	17,100	11,516	5,584
Purchased services	309,250	347,250	332,278	14,972
Inter departmental charges	<u>61,216</u>	<u>61,216</u>	<u>61,216</u>	<u>-</u>
Total Economic Development	\$ <u>2,324,802</u>	\$ <u>2,324,802</u>	\$ <u>2,058,223</u>	\$ <u>266,579</u>
Total Planning and Development	\$ <u>30,474,422</u>	\$ <u>30,547,909</u>	\$ <u>25,375,349</u>	\$ <u>5,172,560</u>
Culture and Recreation				
Parks				
Salaries	\$ 10,827,268	\$ 9,999,377	\$ 10,115,047	\$ (115,670)
Benefits	3,004,941	3,350,831	3,221,777	129,054
Supplies	1,077,562	1,077,563	1,014,733	62,830
Purchased services	2,026,875	2,288,965	2,276,408	12,557
Debt Other Financing	-	-	32,056	(32,056)
Inter departmental charges	2,359,831	2,359,831	2,238,277	121,554
Other	<u>(3,289,220)</u>	<u>(3,289,222)</u>	<u>(3,178,476)</u>	<u>(110,746)</u>
Total Parks	\$ <u>16,007,257</u>	\$ <u>15,787,345</u>	\$ <u>15,719,822</u>	\$ <u>67,523</u>
Total Culture and Recreation	\$ <u>16,007,257</u>	\$ <u>15,787,345</u>	\$ <u>15,719,822</u>	\$ <u>67,523</u>
Miscellaneous				
Salaries	\$ 4,118,024	\$ 3,573,872	\$ 25,278	\$ 3,548,594
Benefits	345,626	345,626	320,732	24,894
Supplies	-	-	1,937	(1,937)
Purchased services	1,793,596	1,560,028	1,210,960	349,068
Debt other financing	1,900,000	1,212,520	-	1,212,520
Inter departmental charges	(120,500)	(120,500)	(120,500)	-
Other	<u>7,797,602</u>	<u>6,815,259</u>	<u>4,124,294</u>	<u>2,690,965</u>

Total Miscellaneous	<u>\$ 15,834,348</u>	<u>\$ 13,386,805</u>	<u>\$ 5,562,701</u>	<u>\$ 7,824,104</u>
Total Miscellaneous	<u>\$ 15,834,348</u>	<u>\$ 13,386,805</u>	<u>\$ 5,562,701</u>	<u>\$ 7,824,104</u>
Debt Service				
Total Debt Service	<u>\$ 61,587,222</u>	<u>\$ 61,587,222</u>	<u>\$ 62,129,436</u>	<u>\$ (542,214)</u>
Total Expenditures	<u>\$ 362,559,115</u>	<u>\$ 362,945,957</u>	<u>\$ 347,163,786</u>	<u>\$ 15,782,171</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (3,400,010)</u>	<u>\$ (3,787,825)</u>	<u>\$ 31,221,602</u>	<u>\$ 35,009,427</u>
Net Change in Fund Balance	<u>\$ (3,400,010)</u>	<u>\$ (3,787,825)</u>	<u>\$ 31,221,602</u>	<u>\$ 35,009,427</u>
Fund Balances, Beginning of Year	<u>89,457,329</u>	<u>89,457,329</u>	<u>89,457,329</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 86,057,319</u>	<u>\$ 85,669,504</u>	<u>\$ 120,678,931</u>	<u>\$ 35,009,427</u>