

CITY OF MADISON

Supplementary Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Other Restricted Funds For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	\$ 21,800,000	\$ 21,800,000	\$ 23,493,858	\$ 1,693,858
Intergovernmental	2,694,700	2,694,700	220,932	(2,473,768)
Licenses and permits	380,000	380,000	367,957	(12,043)
Public charges for services	17,022,975	17,022,975	25,388,927	8,365,952
Investment income	1,537,479	1,537,479	2,089,459	551,980
Miscellaneous	1,000	1,000	14,937	13,937
Total Revenues	<u>\$ 43,436,154</u>	<u>\$ 43,436,154</u>	<u>\$ 51,576,070</u>	<u>\$ 8,139,916</u>
EXPENDITURES				
Current				
General Government				
Room Tax Commission				
Purchased services	<u>\$ 10,213,400</u>	<u>\$ 10,213,400</u>	<u>\$ 9,618,070</u>	<u>\$ 595,330</u>
Total Room Tax Commission	<u>10,213,400</u>	<u>10,213,400</u>	<u>9,618,070</u>	<u>595,330</u>
Total General Government	<u>\$ 10,213,400</u>	<u>\$ 10,213,400</u>	<u>\$ 9,618,070</u>	<u>\$ 595,330</u>
Public Safety				
Police				
Supplies	\$ 15,200	\$ 15,200	\$ 43,069	\$ (27,869)
Purchased services	207,600	207,600	179,352	28,248
Inter departmental charges	-	-	1,348	(1,348)
Total Police	<u>222,800</u>	<u>222,800</u>	<u>223,769</u>	<u>(969)</u>
Total Public Safety	<u>\$ 222,800</u>	<u>\$ 222,800</u>	<u>\$ 223,769</u>	<u>\$ (969)</u>
Public Works and Transportation				
Streets				
Salaries	\$ 5,812,867	\$ 5,812,867	\$ 5,518,733	\$ 294,134
Benefits	1,792,254	1,792,254	1,993,707	(201,453)
Supplies	469,476	469,476	415,386	54,090
Purchased services	249,700	249,700	228,598	21,102
Inter departmental charges	-	-	2,835,171	(2,835,171)
Total Streets	<u>\$ 8,324,297</u>	<u>\$ 8,324,297</u>	<u>\$ 10,991,595</u>	<u>\$ (2,667,298)</u>
Landfill				
Salaries	\$ 385,949	\$ 385,949	\$ 383,011	\$ 2,938
Benefits	137,384	137,384	135,160	2,224
Supplies	46,550	46,550	42,191	4,359
Purchased services	319,579	319,579	218,034	101,545
Inter departmental charges	-	-	241,552	(241,552)
Other	-	-	210,431	(210,431)
Total Landfill	<u>\$ 889,462</u>	<u>\$ 889,462</u>	<u>\$ 1,230,379</u>	<u>\$ (340,917)</u>
Total Public Works and Transportation	<u>\$ 9,213,759</u>	<u>\$ 9,213,759</u>	<u>\$ 12,221,974</u>	<u>\$ (3,008,215)</u>

Planning and Development

Community Development

Salaries	\$ -	\$ 250,000	\$ 9,263	\$ 240,737
Benefits	-	-	1,679	(1,679)
Purchased services	<u>11,508,824</u>	<u>15,228,824</u>	<u>5,266,431</u>	<u>9,962,393</u>
Total Planning and Development	<u>\$ 11,508,824</u>	<u>\$ 15,478,824</u>	<u>\$ 5,277,373</u>	<u>\$ 10,201,451</u>

Culture and Recreation

Parks

Salaries	\$ 157,756	\$ 160,623	\$ 115,479	\$ 45,144
Benefits	50,724	49,123	36,546	12,577
Supplies	35,724	35,724	17,497	18,227
Purchased services	12,687	12,687	19,529	(6,842)
Other	<u>4,345,298</u>	<u>4,344,032</u>	<u>-</u>	<u>4,344,032</u>
Total Parks	<u>\$ 4,602,189</u>	<u>\$ 4,602,189</u>	<u>\$ 189,051</u>	<u>\$ 4,413,138</u>
Total Culture and Recreation	<u>\$ 4,602,189</u>	<u>\$ 4,602,189</u>	<u>\$ 189,051</u>	<u>\$ 4,413,138</u>
Total Expenditures	<u>\$ 35,760,972</u>	<u>\$ 39,730,972</u>	<u>\$ 27,530,237</u>	<u>\$ 12,200,735</u>

Excess (deficiency) of revenues over (under) expenditures

<u>\$ 7,675,182</u>	<u>\$ 3,705,182</u>	<u>\$ 24,045,833</u>	<u>\$ 20,340,651</u>
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OTHER FINANCING SOURCES (USES)

Sale of capital assets	\$ -	\$ -	\$ 52,418	\$ 52,418
Transfers in	9,078,652	9,078,652	4,354,917	(4,723,735)
Transfers out	<u>(16,753,833)</u>	<u>(16,753,833)</u>	<u>(19,406,759)</u>	<u>(2,652,926)</u>
Total Other Financing Sources (Uses)	<u>\$ (7,675,181)</u>	<u>\$ (7,675,181)</u>	<u>\$ (14,999,424)</u>	<u>\$ (7,324,243)</u>

Net Change in Fund Balance

\$ 1	\$ (3,969,999)	\$ 9,046,409	\$ 13,016,408
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Fund Balances, Beginning of Year

<u>\$ 40,796,745</u>	<u>\$ 40,796,745</u>	<u>\$ 40,796,745</u>	<u>-</u>
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Fund Balances, End of Year

<u><u>\$ 40,796,746</u></u>	<u><u>\$ 36,826,746</u></u>	<u><u>\$ 49,843,154</u></u>	<u><u>\$ 13,016,408</u></u>
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