

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, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
REVENUES				
Taxes	\$ 313,511,125	\$ 313,511,125	\$ 315,109,020	\$ 1,597,895
Intergovernmental	49,635,161	49,635,161	50,041,620	406,459
Licenses and permits	8,532,120	8,532,120	9,486,877	954,757
Fines and forfeitures	6,050,000	6,050,000	6,587,304	537,304
Charges for services	18,081,455	18,081,455	22,131,898	4,050,443
Investment income	12,234,000	12,234,000	21,783,970	9,549,970
Miscellaneous	1,485,000	1,485,000	1,755,718	270,718
Total Revenues	\$ 409,528,861	\$ 409,528,861	\$ 426,896,407	\$ 17,367,546
EXPENDITURES				
Current				
General Government				
Common Council				
Salaries	\$ 870,287	\$ 800,287	\$ 802,887	\$ (2,600)
Benefits	125,560	195,560	170,152	25,408
Supplies	75,300	75,300	40,117	35,183
Purchased services	59,311	59,311	31,191	28,120
Inter departmental charges	67,230	67,230	67,230	-
Other	(20,000)	(20,000)	(22,679)	2,679
Total Common Council	\$ 1,177,688	\$ 1,177,688	\$ 1,088,898	\$ 88,790
Mayor				
Salaries	\$ 1,473,855	\$ 1,473,855	\$ 1,488,259	\$ (14,404)
Benefits	383,162	383,162	395,896	(12,734)
Supplies	8,818	9,818	9,142	676
Purchased services	65,347	124,347	65,529	58,818
Inter departmental charges	(450,026)	(450,026)	(450,027)	1
Total Mayor	\$ 1,481,156	\$ 1,541,156	\$ 1,508,799	\$ 32,357
Municipal Court				
Salaries	\$ 442,747	\$ 440,747	\$ 438,388	\$ 2,359
Benefits	167,330	169,330	151,077	18,253
Supplies	35,000	35,000	32,239	2,761
Purchased services	97,503	97,503	69,234	28,269
Inter departmental charges	1,580	1,580	1,580	-
Other	(365,500)	(365,500)	(404,713)	39,213
Total Municipal Court	\$ 378,660	\$ 378,660	\$ 287,805	\$ 90,855

Attorney				
Salaries	\$ 2,471,143	\$ 2,461,143	\$ 2,470,795	\$ (9,652)
Benefits	656,335	656,335	628,971	27,364
Supplies	17,883	17,883	10,696	7,187
Purchased services	176,838	186,838	153,108	33,730
Inter departmental charges	(130,888)	(130,888)	(130,887)	(1)
Other	-	-	23,847	(23,847)
Total Attorney	<u>\$ 3,191,311</u>	<u>\$ 3,191,311</u>	<u>\$ 3,156,530</u>	<u>\$ 34,781</u>
Assessor				
Salaries	\$ 2,455,185	\$ 2,320,185	\$ 2,309,352	\$ 10,833
Benefits	860,618	860,618	789,593	71,025
Supplies	53,680	68,680	(4,705)	73,385
Purchased services	385,707	405,707	181,073	224,634
Inter departmental charges	17,706	17,706	17,706	-
Other	-	-	195,003	(195,003)
Total Assessor	<u>\$ 3,772,896</u>	<u>\$ 3,672,896</u>	<u>\$ 3,488,022</u>	<u>\$ 184,874</u>
Clerk				
Salaries	\$ 1,852,872	\$ 1,924,971	\$ 1,934,963	\$ (9,992)
Benefits	293,592	369,592	369,648	(56)
Supplies	241,250	262,250	319,408	(57,158)
Purchased services	255,102	413,611	325,125	88,486
Inter departmental charges	14,665	14,665	14,639	26
Other	-	-	10,953	(10,953)
Total Clerk	<u>\$ 2,657,481</u>	<u>\$ 2,985,089</u>	<u>\$ 2,974,736</u>	<u>\$ 10,353</u>
Finance				
Salaries	\$ 4,672,214	\$ 4,672,214	\$ 4,682,047	\$ (9,833)
Benefits	1,262,772	1,327,772	1,364,982	(37,210)
Supplies	124,210	134,210	133,675	535
Purchased services	1,456,805	1,446,805	1,374,271	72,534
Inter departmental charges	(1,425,418)	(1,256,718)	(1,256,717)	(1)
Total Finance	<u>\$ 6,090,583</u>	<u>\$ 6,324,283</u>	<u>\$ 6,298,258</u>	<u>\$ 26,025</u>
Information Technology				
Salaries	\$ 5,239,494	\$ 4,787,700	\$ 4,831,006	\$ (43,306)
Benefits	1,520,235	1,422,029	1,422,964	(935)
Supplies	18,850	23,850	4,248,255	(4,224,405)
Purchased services	6,264,507	5,780,892	2,954,172	2,826,720
Inter departmental charges	(1,745,080)	(1,745,080)	(1,745,769)	689
Other	(316,748)	(316,747)	(2,106,817)	1,790,070
Total Information Technology	<u>\$ 10,981,258</u>	<u>\$ 9,952,644</u>	<u>\$ 9,603,811</u>	<u>\$ 348,833</u>
Human Resources				
Salaries	\$ 2,073,627	\$ 2,101,628	\$ 2,114,007	\$ (12,379)
Benefits	598,536	670,536	678,081	(7,545)
Supplies	18,950	18,950	41,573	(22,623)
Purchased services	254,952	226,601	174,471	52,130
Inter departmental charges	(671,063)	(671,063)	(671,063)	-
Total Human Resources	<u>\$ 2,275,002</u>	<u>\$ 2,346,652</u>	<u>\$ 2,337,069</u>	<u>\$ 9,583</u>

EAP

Salaries	\$ 349,568	\$ 387,468	\$ 386,232	\$ 1,236
Benefits	129,314	129,314	146,856	(17,542)
Supplies	3,250	3,250	3,545	(295)
Purchased services	71,446	71,446	45,703	25,743
Inter departmental charges	(56,301)	(56,301)	(56,301)	-
Other	(7,905)	(7,905)	(735)	(7,170)
Total EAP	<u>\$ 489,372</u>	<u>\$ 527,272</u>	<u>\$ 525,300</u>	<u>\$ 1,972</u>

Department of Civil Rights

Salaries	\$ 2,065,232	\$ 2,094,335	\$ 2,094,174	\$ 161
Benefits	538,455	644,752	633,988	10,764
Supplies	15,515	21,115	21,197	(82)
Purchased services	334,313	468,714	445,320	23,394
Inter departmental charges	(261,615)	(261,615)	(261,615)	-
Other	(15,000)	(15,000)	-	(15,000)
Total Department of Civil Rights	<u>\$ 2,676,900</u>	<u>\$ 2,952,301</u>	<u>\$ 2,933,064</u>	<u>\$ 19,237</u>
Total General Government	<u>\$ 35,172,307</u>	<u>\$ 35,049,952</u>	<u>\$ 34,202,292</u>	<u>\$ 847,660</u>

Public Safety

Fire

Salaries	\$ 50,095,905	\$ 48,906,225	\$ 48,406,041	\$ 500,184
Benefits	18,591,730	20,531,410	19,715,757	815,653
Supplies	1,144,241	1,288,247	1,165,402	122,845
Purchased services	2,347,757	2,234,088	2,093,901	140,187
Inter departmental charges	5,005,619	5,085,619	5,087,107	(1,488)
Other	(2,253,587)	(2,253,587)	(2,189,243)	(64,344)
Total Fire	<u>\$ 74,931,665</u>	<u>\$ 75,792,002</u>	<u>\$ 74,278,965</u>	<u>\$ 1,513,037</u>

Police

Salaries	\$ 64,046,343	\$ 61,631,163	\$ 61,501,420	\$ 129,743
Benefits	22,630,401	25,295,581	24,497,658	797,923
Supplies	1,455,655	1,420,187	1,372,304	47,883
Purchased services	2,728,540	2,775,656	2,543,914	231,742
Inter departmental charges	6,239,521	6,314,521	6,583,701	(269,180)
Other	(969,422)	(969,422)	(1,791,872)	822,450
Total Police	<u>\$ 96,131,038</u>	<u>\$ 96,467,686</u>	<u>\$ 94,707,125</u>	<u>\$ 1,760,561</u>

Office of Independent Monitor

Salaries	\$ 263,801	\$ 251,266	\$ 255,820	\$ (4,554)
Benefits	48,460	60,995	63,832	(2,837)
Supplies	2,000	4,500	1,274	3,226
Purchased services	84,481	88,181	31,380	56,801
Inter departmental charges	1,023	1,023	1,023	-
Total Office of Independent Monitor	<u>\$ 399,765</u>	<u>\$ 405,965</u>	<u>\$ 353,329</u>	<u>\$ 52,636</u>

Public Health

Other	10,794,522	10,794,522	10,794,523	(1)
Total Public Health	<u>\$ 10,794,522</u>	<u>\$ 10,794,522</u>	<u>\$ 10,794,523</u>	<u>\$ (1)</u>
Total Public Safety	<u>\$ 182,256,990</u>	<u>\$ 183,460,175</u>	<u>\$ 180,133,942</u>	<u>\$ 3,326,233</u>

Public Works and Transportation

Engineering

Salaries	\$ 4,991,828	\$ 4,863,328	\$ 4,979,266	\$ (115,938)
Benefits	1,766,689	1,726,689	1,694,497	32,192
Supplies	308,680	509,728	531,104	(21,376)
Purchased services	856,427	827,552	779,284	48,268
Inter departmental charges	(1,593,963)	(1,593,963)	(1,496,923)	(97,040)
Other	(267,997)	(267,997)	(396,088)	128,091
Total Engineering	<u>\$ 6,061,664</u>	<u>\$ 6,065,337</u>	<u>\$ 6,091,140</u>	<u>\$ (25,803)</u>

Streets

Salaries	\$ 10,142,454	\$ 10,142,454	\$ 10,329,627	\$ (187,173)
Benefits	3,918,736	3,918,736	3,917,600	1,136
Supplies	1,463,378	1,463,378	1,305,507	157,871
Purchased services	4,138,223	4,138,223	3,735,820	402,403
Inter departmental charges	9,541,777	9,701,777	9,934,033	(232,256)
Other	(359,990)	(359,990)	(269,840)	(90,150)
Total Streets	<u>\$ 28,844,578</u>	<u>\$ 29,004,578</u>	<u>\$ 28,952,747</u>	<u>\$ 51,831</u>

Transit Utility

Other	<u>18,442,237</u>	<u>25,605,164</u>	<u>25,605,164</u>	<u>-</u>
Total Transit Utility	<u>\$ 18,442,237</u>	<u>\$ 25,605,164</u>	<u>\$ 25,605,164</u>	<u>\$ -</u>

Transportation

Salaries	\$ 457,422	\$ 457,422	\$ 436,787	\$ 20,635
Benefits	128,559	148,559	206,635	(58,076)
Supplies	3,000	11,500	10,223	1,277
Purchased services	52,000	43,500	36,627	6,873
Inter departmental charges	12,993	12,993	12,993	-
Total Transportation	<u>\$ 653,974</u>	<u>\$ 673,974</u>	<u>\$ 703,265</u>	<u>\$ (29,291)</u>

Traffic Engineering

Salaries	\$ 6,365,633	\$ 6,337,633	\$ 6,108,857	\$ 228,776
Benefits	1,920,416	1,920,416	1,958,264	(37,848)
Supplies	321,235	343,773	343,870	(97)
Purchased services	3,220,209	3,265,444	3,324,094	(58,650)
Inter departmental charges	(185,991)	(185,991)	(345,400)	159,409
Other	(1,149,093)	(1,165,094)	(1,255,059)	89,965
Total Traffic Engineering	<u>\$ 10,492,409</u>	<u>\$ 10,516,181</u>	<u>\$ 10,134,626</u>	<u>\$ 381,555</u>
Total Public Works and Transportation	<u>\$ 64,494,862</u>	<u>\$ 71,865,234</u>	<u>\$ 71,486,942</u>	<u>\$ 378,292</u>

Planning and Development

Office of the Director of Planning

Salaries	\$ 505,462	\$ 470,369	\$ 461,750	\$ 8,619
Benefits	123,232	114,325	110,354	3,971
Supplies	5,137	5,137	2,673	2,464
Purchased services	68,150	8,150	6,172	1,978
Inter departmental charges	18,467	18,467	18,467	-
Total Office of the Director of Planning	<u>\$ 720,448</u>	<u>\$ 616,448</u>	<u>\$ 599,416</u>	<u>\$ 17,032</u>

Planning				
Salaries	\$ 2,663,994	\$ 2,658,298	\$ 2,681,399	\$ (23,101)
Benefits	759,721	765,416	776,374	(10,958)
Supplies	52,750	43,750	51,063	(7,313)
Purchased services	272,310	317,835	250,878	66,957
Inter departmental charges	56,786	56,786	53,678	3,108
Other	201,511	151,511	117,560	33,951
Total Planning	<u>\$ 4,007,072</u>	<u>\$ 3,993,596</u>	<u>\$ 3,930,951</u>	<u>\$ 62,645</u>
Building Inspection				
Salaries	\$ 4,024,590	\$ 3,971,594	\$ 4,013,483	\$ (41,889)
Benefits	1,336,292	1,344,288	1,385,081	(40,793)
Supplies	71,273	56,273	55,804	469
Purchased services	203,385	213,385	214,252	(867)
Inter departmental charges	322,463	322,463	317,446	5,017
Other	(62,005)	(62,005)	(66,455)	4,450
Total Building Inspection	<u>\$ 5,895,998</u>	<u>\$ 5,845,998</u>	<u>\$ 5,919,611</u>	<u>\$ (73,613)</u>
Community Development				
Salaries	\$ 769,924	\$ 769,924	\$ 672,319	\$ 97,605
Benefits	216,831	216,831	192,900	23,931
Supplies	1,000	1,000	-	1,000
Purchased services	9,356,311	9,107,391	8,413,444	693,947
Debt other financing	-	-	-	-
Inter departmental charges	(158,210)	(158,210)	(157,850)	(360)
Other	7,794,188	7,394,188	7,963,591	(569,403)
Total Community Development	<u>\$ 17,980,044</u>	<u>\$ 17,331,124</u>	<u>\$ 17,084,404</u>	<u>\$ 246,720</u>
Economic Development				
Salaries	\$ 1,726,383	\$ 1,688,196	\$ 1,692,349	\$ (4,153)
Benefits	486,536	455,723	461,631	(5,908)
Supplies	14,100	10,400	10,777	(377)
Purchased services	312,250	529,950	498,557	31,393
Inter departmental charges	75,091	75,091	75,091	-
Total Economic Development	<u>\$ 2,614,360</u>	<u>\$ 2,759,360</u>	<u>\$ 2,738,405</u>	<u>\$ 20,955</u>
Total Planning and Development	<u>\$ 31,217,922</u>	<u>\$ 30,546,526</u>	<u>\$ 30,272,787</u>	<u>\$ 273,739</u>
Culture and Recreation				
Parks				
Salaries	\$ 11,740,172	\$ 11,430,656	\$ 11,327,977	\$ 102,679
Benefits	3,575,223	3,669,838	3,583,961	85,877
Supplies	1,120,413	1,228,799	1,175,033	53,766
Purchased services	2,382,216	2,459,806	2,411,959	47,847
Inter departmental charges	2,327,434	2,327,434	2,450,273	(122,839)
Other	(3,888,059)	(3,849,058)	(3,789,258)	(59,800)
Total Parks	<u>\$ 17,257,399</u>	<u>\$ 17,267,475</u>	<u>\$ 17,159,945</u>	<u>\$ 107,530</u>
Total Culture and Recreation	<u>\$ 17,257,399</u>	<u>\$ 17,267,475</u>	<u>\$ 17,159,945</u>	<u>\$ 107,530</u>

Miscellaneous				
Salaries	\$ -	\$ -	\$ 25,278	\$ (25,278)
Benefits	345,626	345,626	320,732	24,894
Supplies	-	-	1,937	(1,937)
Purchased services	1,621,416	1,376,507	1,210,960	165,547
Debt other financing	2,068,000	2,068,000	-	2,068,000
Inter departmental charges	(128,226)	(128,226)	(120,500)	(7,726)
Other	<u>7,854,869</u>	<u>2,609,895</u>	<u>5,191,258</u>	<u>(2,581,363)</u>
Total Miscellaneous	<u>\$ 11,761,685</u>	<u>\$ 6,271,802</u>	<u>\$ 6,629,665</u>	<u>\$ (357,863)</u>
Total Miscellaneous	<u>\$ 11,761,685</u>	<u>\$ 6,271,802</u>	<u>\$ 6,629,665</u>	<u>\$ (357,863)</u>
Debt Service				
Total Debt Service	<u>\$ 68,147,105</u>	<u>\$ 68,147,105</u>	<u>\$ 68,689,319</u>	<u>\$ (542,214)</u>
Total Expenditures	<u>\$ 410,308,270</u>	<u>\$ 412,608,269</u>	<u>\$ 408,574,892</u>	<u>\$ 4,033,377</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (779,409)</u>	<u>\$ (3,079,408)</u>	<u>\$ 18,321,515</u>	<u>\$ 21,400,923</u>
Net Change in Fund Balance	<u>\$ (779,409)</u>	<u>\$ (3,079,408)</u>	<u>\$ 18,321,515</u>	<u>\$ 21,400,923</u>
Fund Balances, Beginning of Year	<u>140,427,702</u>	<u>140,427,702</u>	<u>140,427,702</u>	<u>-</u>
Fund Balances, End of Year	<u><u>\$ 139,648,293</u></u>	<u><u>\$ 137,348,294</u></u>	<u><u>\$ 158,749,217</u></u>	<u><u>\$ 21,400,923</u></u>