

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, 2022

| | Budgeted Amounts | | | Variance with Final Budget |
|----------------------------|------------------|----------------|----------------|-------------------------------|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Taxes | \$ 255,431,538 | \$ 255,431,538 | \$ 256,431,253 | \$ 999,715 |
| Intergovernmental | 40,986,451 | 40,986,451 | 40,718,930 | (267,521) |
| Licenses and permits | 8,039,120 | 8,039,120 | 9,182,207 | 1,143,087 |
| Fines and forfeitures | 5,650,000 | 5,650,000 | 5,419,349 | (230,651) |
| Charges for services | 16,062,015 | 16,062,015 | 17,747,548 | 1,685,533 |
| Investment income (loss) | 1,000,000 | 1,000,000 | (10,880,549) | (11,880,549) |
| Miscellaneous | 14,085,000 | 14,085,000 | 21,680,019 | 7,595,019 |
| Total Revenues | \$ 341,254,124 | \$ 341,254,124 | \$ 340,298,757 | \$ (955,367) |
| EXPENDITURES | | | | |
| Current | | | | |
| General Government | | | | |
| Common Council | | | | |
| Salaries | \$ 610,926 | \$ 662,926 | \$ 557,356 | \$ 105,570 |
| Benefits | 200,718 | 199,578 | 113,670 | 85,908 |
| Supplies | 62,065 | 82,065 | 65,700 | 16,365 |
| Purchased services | 29,102 | 42,102 | 31,003 | 11,099 |
| Inter departmental charges | 1,766 | 11,670 | 11,670 | - |
| Other | (14,000) | (14,000) | (21,797) | 7,797 |
| Total Common Council | \$ 890,577 | \$ 984,341 | \$ 757,602 | \$ 226,739 |
| Mayor | | | | |
| Salaries | \$ 1,231,128 | \$ 1,182,268 | \$ 1,184,154 | \$ (1,886) |
| Benefits | 281,400 | 301,400 | 294,872 | 6,528 |
| Supplies | 14,322 | 14,322 | 6,423 | 7,899 |
| Purchased services | 77,074 | 77,074 | 56,847 | 20,227 |
| Inter departmental charges | (368,075) | (368,242) | (368,242) | - |
| Total Mayor | \$ 1,235,849 | \$ 1,206,822 | \$ 1,174,054 | \$ 32,768 |
| Municipal Court | | | | |
| Salaries | \$ 373,935 | \$ 373,935 | \$ 376,923 | \$ (2,988) |
| Benefits | 148,595 | 148,595 | 150,063 | (1,468) |
| Supplies | 23,000 | 23,000 | 23,148 | (148) |
| Purchased services | 113,324 | 113,324 | 68,628 | 44,696 |
| Inter departmental charges | 1,257 | 1,189 | 1,189 | - |
| Other | (430,000) | (430,000) | (412,171) | (17,829) |
| Total Municipal Court | \$ 230,111 | \$ 230,043 | \$ 207,780 | \$ 22,263 |

| | | | | |
|------------------------------|---------------------|---------------------|---------------------|---------------------|
| Attorney | | | | |
| Salaries | \$ 2,286,981 | \$ 2,286,980 | \$ 2,303,537 | \$ (16,557) |
| Benefits | 621,846 | 621,846 | 685,561 | (63,715) |
| Supplies | 18,539 | 18,684 | 13,126 | 5,558 |
| Purchased services | 178,685 | 178,885 | 152,632 | 26,253 |
| Inter departmental charges | (126,928) | (127,521) | (127,521) | - |
| Other | - | - | (13,145) | 13,145 |
| Total Attorney | <u>\$ 2,979,123</u> | <u>\$ 2,978,874</u> | <u>\$ 3,014,190</u> | <u>\$ (35,316)</u> |
| Assessor | | | | |
| Salaries | \$ 1,976,916 | \$ 1,976,916 | \$ 1,917,992 | \$ 58,924 |
| Benefits | 611,435 | 666,435 | 677,419 | (10,984) |
| Supplies | 51,000 | 51,000 | 50,134 | 866 |
| Purchased services | 200,366 | 260,978 | 178,766 | 82,212 |
| Inter departmental charges | 27,702 | 35,990 | 35,990 | - |
| Total Assessor | <u>\$ 2,867,419</u> | <u>\$ 2,991,319</u> | <u>\$ 2,860,301</u> | <u>\$ 131,018</u> |
| Clerk | | | | |
| Salaries | \$ 2,332,984 | \$ 2,332,984 | \$ 1,896,946 | \$ 436,038 |
| Benefits | 226,236 | 226,236 | 292,055 | (65,819) |
| Supplies | 734,998 | 734,998 | 579,897 | 155,101 |
| Purchased services | 240,400 | 240,400 | 164,371 | 76,029 |
| Debt other financing | - | - | 39,347 | (39,347) |
| Inter departmental charges | 7,293 | 12,604 | 12,641 | (37) |
| Other | - | - | (27,399) | 27,399 |
| Total Clerk | <u>\$ 3,541,911</u> | <u>\$ 3,547,222</u> | <u>\$ 2,957,858</u> | <u>\$ 589,364</u> |
| Finance | | | | |
| Salaries | \$ 3,359,387 | \$ 3,313,662 | \$ 3,296,019 | \$ 17,643 |
| Benefits | 1,001,673 | 1,067,398 | 1,044,721 | 22,677 |
| Supplies | 123,675 | 146,279 | 140,315 | 5,964 |
| Purchased services | 1,095,903 | 1,164,792 | 1,147,599 | 17,193 |
| Inter departmental charges | (1,020,004) | (1,019,615) | (1,389,615) | 370,000 |
| Other | (401,500) | (401,501) | (16,498) | (385,003) |
| Total Finance | <u>\$ 4,159,134</u> | <u>\$ 4,271,015</u> | <u>\$ 4,222,541</u> | <u>\$ 48,474</u> |
| Information Technology | | | | |
| Salaries | \$ 4,492,325 | \$ 4,492,325 | \$ 4,322,894 | \$ 169,431 |
| Benefits | 1,250,901 | 1,250,901 | 1,251,656 | (755) |
| Supplies | 23,851 | 23,851 | 17,381 | 6,470 |
| Purchased services | 4,676,050 | 4,683,239 | 3,128,437 | 1,554,802 |
| Debt other financing | - | - | 20,965 | (20,965) |
| Inter departmental charges | (949,352) | (946,760) | (949,986) | 3,226 |
| Other | (55,000) | (55,000) | (22,169) | (32,831) |
| Total Information Technology | <u>\$ 9,438,775</u> | <u>\$ 9,448,556</u> | <u>\$ 7,769,178</u> | <u>\$ 1,679,378</u> |

| | | | | |
|----------------------------------|----------------------|----------------------|----------------------|---------------------|
| Human Resources | | | | |
| Salaries | \$ 1,615,056 | \$ 1,615,056 | \$ 1,707,130 | \$ (92,074) |
| Benefits | 460,942 | 574,942 | 571,256 | 3,686 |
| Supplies | 18,950 | 34,926 | 29,194 | 5,732 |
| Purchased services | 210,411 | 210,024 | 175,837 | 34,187 |
| Debt other financing | - | - | 7,212 | (7,212) |
| Inter departmental charges | (593,400) | (569,561) | (569,561) | - |
| Other | (4,000) | (4,000) | (25) | (3,975) |
| Total Human Resources | <u>\$ 1,707,959</u> | <u>\$ 1,861,387</u> | <u>\$ 1,921,043</u> | <u>\$ (59,656)</u> |
| EAP | | | | |
| Salaries | \$ 332,960 | \$ 332,960 | \$ 326,935 | \$ 6,025 |
| Benefits | 110,549 | 110,549 | 111,683 | (1,134) |
| Supplies | 3,250 | 5,250 | 3,746 | 1,504 |
| Purchased services | 69,271 | 67,271 | 57,169 | 10,102 |
| Debt other financing | - | - | 6,560 | (6,560) |
| Inter departmental charges | (43,011) | (42,912) | (42,912) | - |
| Total EAP | <u>\$ 473,019</u> | <u>\$ 473,118</u> | <u>\$ 463,181</u> | <u>\$ 9,937</u> |
| Department of Civil Rights | | | | |
| Salaries | \$ 1,677,739 | \$ 1,665,739 | \$ 1,551,999 | \$ 113,740 |
| Benefits | 432,678 | 432,678 | 437,115 | (4,437) |
| Supplies | 9,465 | 16,465 | 18,093 | (1,628) |
| Purchased services | 262,600 | 327,600 | 304,101 | 23,499 |
| Inter departmental charges | (207,247) | (204,731) | (204,731) | - |
| Other | (4,000) | (4,000) | (100,500) | 96,500 |
| Total Department of Civil Rights | <u>\$ 2,171,235</u> | <u>\$ 2,233,751</u> | <u>\$ 2,006,077</u> | <u>\$ 227,674</u> |
| Total General Government | <u>\$ 29,695,112</u> | <u>\$ 30,226,448</u> | <u>\$ 27,353,805</u> | <u>\$ 2,872,643</u> |
| Public Safety | | | | |
| Fire | | | | |
| Salaries | \$ 43,656,417 | \$ 44,240,428 | \$ 43,937,988 | \$ 302,440 |
| Benefits | 13,867,709 | 16,436,398 | 16,362,099 | 74,299 |
| Supplies | 1,161,520 | 1,178,533 | 981,457 | 197,076 |
| Purchased services | 1,816,440 | 1,771,740 | 1,477,597 | 294,143 |
| Inter departmental charges | 5,179,100 | 5,116,251 | 4,650,314 | 465,937 |
| Other | (1,938,401) | (1,938,402) | (2,041,190) | 102,788 |
| Total Fire | <u>\$ 63,742,785</u> | <u>\$ 66,804,948</u> | <u>\$ 65,368,265</u> | <u>\$ 1,436,683</u> |
| Police | | | | |
| Salaries | \$ 50,673,692 | \$ 47,240,489 | \$ 46,706,204 | \$ 534,285 |
| Benefits | 15,761,086 | 18,696,659 | 17,812,111 | 884,548 |
| Supplies | 1,071,028 | 1,156,578 | 690,165 | 466,413 |
| Purchased services | 1,688,592 | 1,711,422 | 1,166,793 | 544,629 |
| Inter departmental charges | 4,947,744 | 5,069,232 | 5,062,236 | 6,996 |
| Other | 9,853,006 | 9,815,023 | 10,052,199 | (237,176) |
| Total Police | <u>\$ 83,995,148</u> | <u>\$ 83,689,403</u> | <u>\$ 81,498,708</u> | <u>\$ 2,190,695</u> |

| | | | | |
|---------------------------------------|-----------------------|-----------------------|-----------------------|---------------------|
| Office of Independent Monitor | | | | |
| Salaries | \$ 223,430 | \$ 223,430 | \$ 13,307 | \$ 210,123 |
| Benefits | 54,854 | 54,854 | 1,603 | 53,251 |
| Supplies | 30,000 | 30,000 | 6,191 | 23,809 |
| Purchased services | 153,600 | 159,420 | 30,781 | 128,639 |
| Inter departmental charges | - | 669 | 669 | - |
| Total Office of Independent Monitor | <u>\$ 461,884</u> | <u>\$ 468,373</u> | <u>\$ 52,551</u> | <u>\$ 415,822</u> |
| Public Health | | | | |
| Other | <u>7,489,070</u> | <u>7,489,070</u> | <u>7,489,070</u> | <u>-</u> |
| Total Public Health | <u>\$ 7,489,070</u> | <u>\$ 7,489,070</u> | <u>\$ 7,489,070</u> | <u>\$ -</u> |
| Total Public Safety | <u>\$ 155,688,887</u> | <u>\$ 158,451,794</u> | <u>\$ 154,408,594</u> | <u>\$ 4,043,200</u> |
| Public Works and Transportation | | | | |
| Engineering | | | | |
| Salaries | \$ 4,043,245 | \$ 4,038,245 | \$ 4,012,002 | \$ 26,243 |
| Benefits | 1,331,224 | 1,372,724 | 1,373,697 | (973) |
| Supplies | 232,300 | 252,300 | 254,511 | (2,211) |
| Purchased services | 749,754 | 745,405 | 754,241 | (8,836) |
| Inter departmental charges | (1,380,843) | (1,288,149) | (1,288,331) | 182 |
| Other | <u>(446,990)</u> | <u>(446,990)</u> | <u>(401,173)</u> | <u>(45,817)</u> |
| Total Engineering | <u>\$ 4,528,690</u> | <u>\$ 4,673,535</u> | <u>\$ 4,704,947</u> | <u>\$ (31,412)</u> |
| Streets | | | | |
| Salaries | \$ 9,651,336 | \$ 9,651,336 | \$ 8,911,030 | \$ 740,306 |
| Benefits | 3,602,384 | 3,602,384 | 3,351,222 | 251,162 |
| Supplies | 1,559,775 | 1,559,775 | 1,241,374 | 318,401 |
| Purchased services | 4,128,194 | 4,133,194 | 4,024,357 | 108,837 |
| Inter departmental charges | 8,301,687 | 9,631,826 | 9,701,668 | (69,842) |
| Other | <u>(540,000)</u> | <u>(540,000)</u> | <u>(595,865)</u> | <u>55,865</u> |
| Total Streets | <u>\$ 26,703,376</u> | <u>\$ 28,038,515</u> | <u>\$ 26,633,786</u> | <u>\$ 1,404,729</u> |
| Transit Utility | | | | |
| Other | <u>9,126,564</u> | <u>9,126,564</u> | <u>9,126,564</u> | <u>-</u> |
| Total Transit Utility | <u>\$ 9,126,564</u> | <u>\$ 9,126,564</u> | <u>\$ 9,126,564</u> | <u>\$ -</u> |
| Transportation | | | | |
| Salaries | \$ 392,628 | \$ 375,128 | \$ 196,124 | \$ 179,004 |
| Benefits | 104,317 | 104,317 | 49,832 | 54,485 |
| Supplies | 4,500 | 7,500 | 6,055 | 1,445 |
| Purchased services | 20,500 | 38,825 | 24,998 | 13,827 |
| Inter departmental charges | <u>11,279</u> | <u>11,176</u> | <u>11,176</u> | <u>-</u> |
| Total Transportation | <u>\$ 533,224</u> | <u>\$ 536,946</u> | <u>\$ 288,185</u> | <u>\$ 248,761</u> |
| Traffic Engineering | | | | |
| Salaries | \$ 5,325,573 | \$ 5,012,698 | \$ 4,771,561 | \$ 241,137 |
| Benefits | 1,529,597 | 1,529,597 | 1,449,713 | 79,884 |
| Supplies | 328,052 | 440,052 | 353,663 | 86,389 |
| Purchased services | 2,405,598 | 2,678,406 | 2,767,507 | (89,101) |
| Inter departmental charges | (58,591) | (261,518) | (130,414) | (131,104) |
| Other | <u>(1,101,052)</u> | <u>(1,100,176)</u> | <u>(1,025,846)</u> | <u>(74,330)</u> |
| Total Traffic Engineering | <u>\$ 8,429,177</u> | <u>\$ 8,299,059</u> | <u>\$ 8,186,184</u> | <u>\$ 112,875</u> |
| Total Public Works and Transportation | <u>\$ 49,321,031</u> | <u>\$ 50,674,619</u> | <u>\$ 48,939,666</u> | <u>\$ 1,734,953</u> |

Planning and Development

Office of the Director of Planning

| | | | | |
|--|-------------------|-------------------|-------------------|-------------------|
| Salaries | \$ 418,554 | \$ 418,554 | \$ 293,045 | \$ 125,509 |
| Benefits | 113,637 | 113,637 | 79,281 | 34,356 |
| Supplies | 7,800 | 7,800 | 5,369 | 2,431 |
| Purchased services | 65,712 | 67,872 | 41,445 | 26,427 |
| Inter departmental charges | 17,117 | 16,418 | 16,418 | - |
| Total Office of the Director of Planning | <u>\$ 622,820</u> | <u>\$ 624,281</u> | <u>\$ 435,558</u> | <u>\$ 188,723</u> |

Planning

| | | | | |
|----------------------------|---------------------|---------------------|---------------------|-------------------|
| Salaries | \$ 2,279,830 | \$ 2,259,830 | \$ 2,217,764 | \$ 42,066 |
| Benefits | 672,005 | 692,005 | 704,437 | (12,432) |
| Supplies | 43,750 | 43,750 | 37,512 | 6,238 |
| Purchased services | 285,289 | 400,338 | 267,223 | 133,115 |
| Inter departmental charges | 45,598 | 47,200 | 46,566 | 634 |
| Other | 150,952 | 120,951 | 117,369 | 3,582 |
| Total Planning | <u>\$ 3,477,424</u> | <u>\$ 3,564,074</u> | <u>\$ 3,390,871</u> | <u>\$ 173,203</u> |

Building Inspection

| | | | | |
|----------------------------|---------------------|---------------------|---------------------|--------------------|
| Salaries | \$ 3,242,371 | \$ 3,242,371 | \$ 3,290,406 | \$ (48,035) |
| Benefits | 1,128,437 | 1,128,437 | 1,194,212 | (65,775) |
| Supplies | 71,273 | 71,273 | 50,109 | 21,164 |
| Purchased services | 204,798 | 206,798 | 169,557 | 37,241 |
| Inter departmental charges | 374,569 | 229,801 | 214,428 | 15,373 |
| Other | (86,000) | (86,000) | (50,436) | (35,564) |
| Total Building Inspection | <u>\$ 4,935,448</u> | <u>\$ 4,792,680</u> | <u>\$ 4,868,276</u> | <u>\$ (75,596)</u> |

Community Development

| | | | | |
|-----------------------------|----------------------|----------------------|----------------------|-------------------|
| Salaries | \$ 2,404,698 | \$ 2,404,698 | \$ 2,339,066 | \$ 65,632 |
| Benefits | 765,849 | 765,849 | 744,563 | 21,286 |
| Supplies | 34,841 | 34,841 | 33,330 | 1,511 |
| Purchased services | 11,549,800 | 11,846,800 | 11,248,619 | 598,181 |
| Debt other financing | 45,000 | 45,000 | 77,147 | (32,147) |
| Inter departmental charges | (13,845) | (23,590) | (23,590) | - |
| Other | (254,161) | (551,161) | (503,924) | (47,237) |
| Total Community Development | <u>\$ 14,532,182</u> | <u>\$ 14,522,437</u> | <u>\$ 13,915,211</u> | <u>\$ 607,226</u> |

Economic Development

| | | | | |
|--------------------------------|----------------------|----------------------|----------------------|---------------------|
| Salaries | \$ 1,414,669 | \$ 1,414,669 | \$ 1,220,978 | \$ 193,691 |
| Benefits | 405,381 | 405,381 | 356,730 | 48,651 |
| Supplies | 18,025 | 18,025 | 10,501 | 7,524 |
| Purchased services | 284,000 | 284,435 | 279,900 | 4,535 |
| Inter departmental charges | 60,604 | 60,880 | 60,880 | - |
| Total Economic Development | <u>\$ 2,182,679</u> | <u>\$ 2,183,390</u> | <u>\$ 1,928,989</u> | <u>\$ 254,401</u> |
| Total Planning and Development | <u>\$ 25,750,553</u> | <u>\$ 25,686,862</u> | <u>\$ 24,538,905</u> | <u>\$ 1,147,957</u> |

Culture and Recreation

Parks

| | | | | |
|-------------------------------------|----------------------|----------------------|----------------------|-------------------|
| Salaries | \$ 10,339,532 | \$ 9,973,291 | \$ 9,294,024 | \$ 679,267 |
| Benefits | 2,918,302 | 3,109,543 | 2,984,782 | 124,761 |
| Supplies | 985,432 | 1,028,370 | 977,789 | 50,581 |
| Purchased services | 1,878,322 | 2,028,322 | 2,016,123 | 12,199 |
| Inter departmental charges | 2,232,884 | 2,343,738 | 2,213,286 | 130,452 |
| Other | (2,819,472) | (2,819,475) | (2,471,539) | (347,936) |
| Total Parks | \$ 15,535,000 | \$ 15,663,789 | \$ 15,014,465 | \$ 649,324 |
| Total Culture and Recreation | \$ 15,535,000 | \$ 15,663,789 | \$ 15,014,465 | \$ 649,324 |

Miscellaneous

| | | | | |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Salaries | \$ 727,128 | \$ 672,132 | \$ 28,010 | \$ 644,122 |
| Benefits | 3,631,226 | 2,289,664 | 292,733 | 1,996,931 |
| Supplies | - | - | 12,448 | (12,448) |
| Purchased services | 2,215,895 | 1,987,327 | 1,531,650 | 455,677 |
| Debt other financing | 1,815,000 | 1,780,000 | - | 1,780,000 |
| Inter departmental charges | (124,031) | (124,031) | (124,041) | 10 |
| Other | 890,000 | 890,000 | 543,966 | 346,034 |
| Total Miscellaneous | \$ 9,155,218 | \$ 7,495,092 | \$ 2,284,766 | \$ 5,210,326 |
| Total Miscellaneous | \$ 9,155,218 | \$ 7,495,092 | \$ 2,284,766 | \$ 5,210,326 |

Debt Service

| | | | | |
|----------------------------|-----------------------|-----------------------|-----------------------|----------------------|
| Salaries | \$ - | \$ - | \$ 28,010 | \$ (28,010) |
| Benefits | - | - | 292,733 | (292,733) |
| Supplies | - | - | 12,448 | (12,448) |
| Purchased services | - | - | 1,531,650 | (1,531,650) |
| Inter departmental charges | - | - | (124,041) | 124,041 |
| Other | 56,108,323 | 56,108,323 | 54,367,523 | 1,740,800 |
| Total Debt Service | \$ 56,108,323 | \$ 56,108,323 | \$ 56,108,323 | \$ - |
| Total Expenditures | \$ 341,254,124 | \$ 344,306,927 | \$ 328,648,524 | \$ 15,658,403 |

Excess (deficiency) of revenues over (under) expenditures

| | | | |
|------|----------------|---------------|---------------|
| \$ - | \$ (3,052,803) | \$ 11,650,233 | \$ 14,703,036 |
|------|----------------|---------------|---------------|

Net Change in Fund Balance

| | | | |
|------|----------------|---------------|---------------|
| \$ - | \$ (3,052,803) | \$ 11,650,233 | \$ 14,703,036 |
|------|----------------|---------------|---------------|

Fund Balances, Beginning of Year

| | | | |
|------------|------------|------------|---|
| 77,807,096 | 77,807,096 | 77,807,096 | - |
|------------|------------|------------|---|

Fund Balances, End of Year

| | | | |
|----------------------|----------------------|----------------------|----------------------|
| \$ 77,807,096 | \$ 74,754,293 | \$ 89,457,329 | \$ 14,703,036 |
|----------------------|----------------------|----------------------|----------------------|