

**COMPARATIVE STATEMENT OF EXPENDITURES & TRANSFERS BY FUNCTION
GENERAL FUND
FOR THE PERIODS ENDING APRIL 30, 2026 AND APRIL 30, 2025**

FUNCTION	FY 2026	FY2026	%	FY 2025	FY2025	%	Variance Analysis
	REVISED BUDGET	EXPENDITURES THRU 04/30/2026	OF BUDGET EXPENDED	APPROVED BUDGET	EXPENDITURES THRU 04/30/2025	OF BUDGET EXPENDED	
Legislative & Executive.....	\$ 8,237,203	\$ 6,006,624	72.9%	\$ 7,848,980	\$ 5,021,225	64.0%	19.6% \$ 985,399
Judicial Administration.....	\$ 53,667,025	\$ 43,609,208	81.3%	\$ 53,212,708	\$ 42,695,208	80.2%	2.1% \$ 914,000
Staff Agencies							
Communications.....	\$ 2,631,656	\$ 1,904,681	72.4%	\$ 2,490,443	\$ 1,736,421	69.7%	9.7% \$ 168,260
Human Rights.....	1,369,498	\$ 971,419	70.9%	1,334,429	\$ 623,002	46.7%	55.9% \$ 348,417
Information Technology Services.....	20,679,379	\$ 16,901,793	81.7%	16,886,292	\$ 14,478,840	85.7%	16.7% \$ 2,422,953
Management & Budget.....	1,885,167	\$ 1,526,281	81.0%	1,938,735	\$ 1,565,308	80.7%	-2.5% \$ (39,027)
Finance.....	15,560,408	\$ 11,265,808	72.4%	14,733,140	\$ 11,524,031	78.2%	-2.2% \$ (258,223)
Performance and Accountability.....	1,140,122	\$ 845,029	74.1%	958,790	\$ 772,228	80.5%	9.4% \$ 72,801
Internal Audit.....	557,379	\$ 394,577	70.8%	607,385	\$ 440,043	72.4%	-10.3% \$ (45,466)
Human Resources.....	6,413,443	\$ 4,864,198	75.8%	5,851,287	\$ 4,204,309	71.9%	15.7% \$ 659,889
Planning & Zoning.....	8,766,970	\$ 6,322,710	72.1%	8,345,203	\$ 5,947,976	71.3%	6.3% \$ 374,734
Economic Development Activities.....	10,793,698	\$ 10,495,311	97.2%	9,277,318	\$ 9,250,704	99.7%	13.5% \$ 1,244,607
City Attorney.....	4,935,800	\$ 3,924,838	79.5%	4,755,122	\$ 3,969,280	83.5%	-1.1% \$ (44,442)
Registrar.....	2,104,960	\$ 1,625,057	77.2%	2,436,663	\$ 1,783,216	73.2%	-8.9% \$ (158,159)
General Services.....	15,094,388	\$ 11,100,317	73.5%	16,345,466	\$ 12,767,369	78.1%	-13.1% \$ (1,667,052)
Total Staff Agencies	\$ 91,932,868	\$ 72,142,019	78.5%	\$ 85,960,273	\$ 69,062,727	80.3%	4.5% \$ 3,079,292
Operating Agencies							
Transportation & Environmental Services.....	\$ 28,924,528	\$ 21,403,920	74.0%	\$ 28,378,228	\$ 20,103,403	70.8%	6.5% \$ 1,300,517
Fire.....	69,745,192	\$ 57,770,382	82.8%	67,681,242	\$ 53,330,241	78.8%	8.3% \$ 4,440,141
Police.....	73,951,727	\$ 56,437,469	76.3%	71,692,701	\$ 55,417,775	77.3%	1.8% \$ 1,019,694
Community Policing Review.....	620,884	\$ 256,840	41.4%	653,618	\$ 347,269	53.1%	-26.0% \$ (90,429)
Emergency Communications.....	10,220,918	\$ 7,596,275	74.3%	10,165,444	\$ 8,026,607	79.0%	-5.4% \$ (430,332)
Transit Subsidies.....	14,690,613	\$ 3,443,210	23.4%	16,954,439	\$ 15,394,922	90.8%	-77.6% \$ (11,951,712)
Housing.....	2,203,661	\$ 1,760,547	79.9%	2,317,225	\$ 1,853,154	80.0%	-5.0% \$ (92,607)
Community and Human Services.....	17,215,636	\$ 12,666,885	73.6%	18,452,890	\$ 14,069,413	76.2%	-10.0% \$ (1,402,528)
Health.....	11,095,250	\$ 9,609,386	86.6%	10,995,493	\$ 9,919,418	90.2%	-3.1% \$ (310,032)
Historic Resources.....	4,954,716	\$ 3,914,027	79.0%	4,665,856	\$ 4,008,977	85.9%	-2.4% \$ (94,950)
Recreation.....	31,288,384	\$ 23,251,897	74.3%	30,202,173	\$ 21,524,112	71.3%	8.0% \$ 1,727,785
Total Operating Agencies	\$ 264,911,509	\$ 198,110,838	74.8%	\$ 262,159,308	\$ 203,995,291	77.8%	-2.9% \$ (5,884,453)
Education							
Schools.....	\$ 282,384,561	\$ 282,384,561	100.0%	\$ 273,034,300	\$ 273,034,300	100.0%	3.4% \$ 9,350,261
Other Educational Activities.....	15,449	\$ 15,449	100.0%	15,570	\$ 15,449	99.2%	0.0% \$ -
Total Education	\$ 282,400,010	\$ 282,400,010	100.0%	\$ 273,049,870	\$ 273,049,749	100.0%	3.4% \$ 9,350,261
Capital, Debt Service and Miscellaneous							
Debt Service - City.....	\$ 57,989,074	\$ 57,703,661	99.5%	\$ 56,285,405	\$ 30,307,821	53.8%	90.4% \$ 27,395,840
Debt Service - Schools.....	\$ 48,104,891	\$ 31,890,831	66.3%	\$ 45,749,475	\$ 24,637,468	53.9%	29.4% \$ 7,253,363
Expenses on Refunding Bonds.....	20,000	\$ 2,080	10.4%	-	\$ -	0.0%	0.0% \$ 2,080
Non-Departmental.....	\$ 22,254,102	\$ 17,800,660	80.0%	\$ 11,865,620	\$ 7,281,832	61.4%	144.5% \$ 10,518,828
General Cash Capital.....	\$ 48,670,924	\$ 48,670,924	100.0%	\$ 29,976,152	\$ 29,476,152	98.3%	65.1% \$ 19,194,772
Contingent Reserves.....	360,000	\$ -	0.0%	1,650,575	\$ -	0.0%	0.0% \$ -
Total Capital, Debt Service and Miscellaneous	\$ 177,398,991	\$ 156,068,156	88.0%	\$ 145,527,227	\$ 91,703,273	63.0%	70.2% \$ 64,364,883
TOTAL EXPENDITURES	\$ 878,547,606	\$ 758,336,855	86.3%	\$ 827,758,366	\$ 685,527,473	82.8%	10.6% \$ 72,809,382
Transfers to Special Revenue /Capital Projects Fu	\$ 61,517,301	\$ 17,291,299	28.1%	\$ 62,062,130	\$ 17,444,967	28.1%	-0.9% \$ (153,668)
Transfer to Housing.....	9,789,776	\$ 9,789,776	100.0%	9,919,184	\$ 9,919,184	100.0%	-1.3% \$ (129,408)
Transfer to Library.....	9,312,456	\$ 133	0.0%	9,173,121	\$ 2,054	0.0%	-93.5% \$ (1,921)
Transfer to DASH.....	36,254,417	\$ 35,960,137	99.2%	33,818,503	\$ 33,558,405	99.2%	7.2% \$ 2,401,732
TOTAL EXPENDITURES & TRANSFERS	\$ 995,421,556	\$ 821,378,200	82.5%	\$ 942,731,304	\$ 746,452,083	79.2%	10.0% \$ 74,926,117
Total Expenditures by Category							
Salaries and Benefits.....	\$ 286,039,639	\$ 222,200,637	77.7%	\$ 280,643,094	\$ 216,393,912	77.1%	2.7% \$ 5,806,725
Non Personnel (includes all school funds)	709,381,917	\$ 599,177,564	84.5%	662,088,210	\$ 530,058,171	80.1%	13.0% \$ 69,119,393
Total Expenditures	\$ 995,421,556	\$ 821,378,200	82.5%	\$ 942,731,304	\$ 746,452,083	79.2%	10.0% \$ 74,926,117