

**COMPARATIVE STATEMENT OF EXPENDITURES & TRANSFERS BY FUNCTION  
GENERAL FUND  
FOR THE PERIODS ENDING MARCH 31, 2026 AND MARCH 31, 2025**

FUNCTION	FY 2026	FY2026	%	FY 2025	FY2025	%	Variance Analysis	
	REVISED BUDGET	EXPENDITURES THRU 03/31/2026	OF BUDGET EXPENDED	APPROVED BUDGET	EXPENDITURES THRU 03/31/2025	OF BUDGET EXPENDED		
Legislative & Executive.....	\$ 8,041,203	\$ 5,420,543	67.4%	\$ 7,848,980	\$ 4,468,680	56.9%	21.3%	\$ 951,863
Judicial Administration.....	\$ 53,742,025	\$ 38,608,158	71.8%	\$ 53,062,708	\$ 37,924,394	71.5%	1.8%	\$ 683,764
<b>Staff Agencies</b>								
Communications.....	\$ 2,631,656	\$ 1,709,853	65.0%	\$ 2,490,443	\$ 1,523,980	61.2%	12.2%	\$ 185,873
Human Rights.....	1,219,498	\$ 815,632	66.9%	1,184,429	\$ 528,212	44.6%	54.4%	\$ 287,420
Information Technology Services.....	20,359,379	\$ 15,813,427	77.7%	16,886,348	\$ 13,390,565	79.3%	18.1%	\$ 2,422,862
Management & Budget.....	1,885,167	\$ 1,387,223	73.6%	1,938,735	\$ 1,433,409	73.9%	-3.2%	\$ (46,187)
Finance.....	15,560,408	\$ 10,293,858	66.2%	14,733,140	\$ 10,520,696	71.4%	-2.2%	\$ (226,838)
Performance and Accountability.....	1,140,122	\$ 773,535	67.8%	958,790	\$ 710,532	74.1%	8.9%	\$ 63,002
Internal Audit.....	557,379	\$ 354,934	63.7%	582,385	\$ 398,005	68.3%	-10.8%	\$ (43,071)
Human Resources.....	6,413,443	\$ 4,458,626	69.5%	5,851,287	\$ 3,848,404	65.8%	15.9%	\$ 610,222
Planning & Zoning.....	8,766,970	\$ 5,678,408	64.8%	7,847,972	\$ 5,303,873	67.6%	7.1%	\$ 374,535
Economic Development Activities.....	10,793,698	\$ 8,349,337	77.4%	9,277,318	\$ 7,026,208	75.7%	18.8%	\$ 1,323,128
City Attorney.....	4,510,800	\$ 3,486,866	77.3%	4,455,122	\$ 3,630,587	81.5%	-4.0%	\$ (143,721)
Registrar.....	2,034,960	\$ 1,392,058	68.4%	2,436,663	\$ 1,448,764	59.5%	-3.9%	\$ (56,705)
General Services.....	15,241,501	\$ 9,600,391	63.0%	15,925,466	\$ 10,752,723	67.5%	-10.7%	\$ (1,152,332)
Total Staff Agencies	\$ 91,114,981	\$ 64,114,147	70.4%	\$ 84,568,099	\$ 60,515,958	71.6%	5.9%	\$ 3,598,189
<b>Operating Agencies</b>								
Transportation & Environmental Services.....	\$ 28,935,593	\$ 19,276,196	66.6%	\$ 29,394,351	\$ 17,823,312	60.6%	8.2%	\$ 1,452,884
Fire.....	69,720,192	\$ 52,542,333	75.4%	68,149,895	\$ 48,027,256	70.5%	9.4%	\$ 4,515,077
Police.....	73,926,727	\$ 50,907,415	68.9%	71,692,701	\$ 49,933,480	69.6%	2.0%	\$ 973,935
Community Policing Review.....	620,884	\$ 232,565	37.5%	653,618	\$ 327,554	50.1%	-29.0%	\$ (94,989)
Emergency Communications.....	10,195,918	\$ 6,909,453	67.8%	10,165,444	\$ 6,984,701	68.7%	-1.1%	\$ (75,248)
Transit Subsidies.....	14,691,741	\$ 1,646,060	11.2%	16,954,438	\$ 1,563,132	9.2%	5.3%	\$ 82,928
Housing.....	2,203,661	\$ 1,499,343	68.0%	2,343,231	\$ 1,675,392	71.5%	-10.5%	\$ (176,049)
Community and Human Services.....	17,215,636	\$ 11,688,137	67.9%	18,452,890	\$ 12,355,020	67.0%	-5.4%	\$ (666,883)
Health.....	11,095,250	\$ 7,451,585	67.2%	10,995,493	\$ 7,884,035	71.7%	-5.5%	\$ (432,450)
Historic Resources.....	4,954,716	\$ 3,537,994	71.4%	4,607,856	\$ 3,650,898	79.2%	-3.1%	\$ (112,904)
Recreation.....	31,324,053	\$ 20,844,018	66.5%	30,216,876	\$ 19,417,482	64.3%	7.3%	\$ 1,426,536
Total Operating Agencies	\$ 264,884,371	\$ 176,535,100	66.6%	\$ 263,626,792	\$ 169,642,261	64.3%	4.1%	\$ 6,892,839
<b>Education</b>								
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	\$ 11,587	75.0%	15,570	\$ 11,587	74.4%	0.0%	\$ -
Total Education	\$ 282,400,010	\$ 282,396,148	100.0%	\$ 273,049,870	\$ 273,045,887	100.0%	3.4%	\$ 9,350,261
<b>Capital, Debt Service and Miscellaneous</b>								
Debt Service - City.....	\$ 57,703,661	\$ 57,703,661	100.0%	\$ 49,638,949	\$ 32,570,870	65.6%	77.2%	\$ 25,132,791
Debt Service - Schools.....	\$ 47,834,265	\$ 31,890,831	66.7%	\$ 45,527,862	\$ 28,883,602	63.4%	10.4%	\$ 3,007,229
Expenses on Refunding Bonds.....	20,000	\$ 2,080	10.4%	-	\$ -	0.0%	0.0%	\$ 2,080
Non-Departmental.....	\$ 11,254,103	\$ 6,869,743	61.0%	\$ 11,865,620	\$ 7,111,765	59.9%	-3.4%	\$ (242,022)
General Cash Capital.....	\$ 48,670,924	\$ 48,670,924	100.0%	\$ 29,476,152	\$ 29,476,152	100.0%	65.1%	\$ 19,194,772
Contingent Reserves.....	360,000	\$ -	0.0%	1,800,575	\$ -	0.0%	0.0%	\$ -
Total Capital, Debt Service and Miscellaneous	\$ 165,842,953	\$ 145,137,239	87.5%	\$ 138,309,158	\$ 98,042,389	70.9%	48.0%	\$ 47,094,850
<b>TOTAL EXPENDITURES</b>	\$ 866,025,543	\$ 712,211,335	82.2%	\$ 820,465,608	\$ 643,639,569	78.4%	10.7%	\$ 68,571,766
<b>Transfers to Special Revenue /Capital Projects Fu</b>								
Transfer to Housing.....	\$ 61,517,301	\$ 17,291,299	28.1%	\$ 62,062,130	\$ 17,444,967	28.1%	-0.9%	\$ (153,668)
Transfer to Library.....	9,789,776	\$ 9,789,776	100.0%	9,919,184	\$ 9,919,184	100.0%	-1.3%	\$ (129,408)
Transfer to DASH.....	9,312,456	\$ 95	0.0%	9,173,121	\$ 2,033	0.0%	-95.3%	\$ (1,938)
Transfer to DASH.....	36,254,417	\$ 35,812,995	98.8%	33,818,503	\$ 33,428,362	98.8%	7.1%	\$ 2,384,633
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	\$ 982,899,493	\$ 775,105,500	78.9%	\$ 935,438,546	\$ 704,434,115	75.3%	10.0%	\$ 70,671,385
<b>Total Expenditures by Category</b>								
Salaries and Benefits.....	\$ 285,991,310	\$ 200,121,286	70.0%	\$ 281,460,194	\$ 195,399,105	69.4%	2.4%	\$ 4,722,180
Non Personnel (includes all school funds) .....	696,908,183	\$ 574,984,214	82.5%	653,978,352	\$ 509,035,010	77.8%	13.0%	\$ 65,949,205
<b>Total Expenditures</b>	\$ 982,899,493	\$ 775,105,500	78.9%	\$ 935,438,546	\$ 704,434,115	75.3%	10.0%	\$ 70,671,385