

**COMPARATIVE STATEMENT OF EXPENDITURES & TRANSFERS BY FUNCTION  
GENERAL FUND  
FOR THE PERIODS ENDING FEBRUARY 28, 2026 AND FEBRUARY 28, 2025**

FUNCTION	FY 2026	FY2026	%	FY 2025	FY2025	%	Variance Analysis
	REVISED BUDGET	EXPENDITURES THRU 02/28/2026	OF BUDGET EXPENDED	APPROVED BUDGET	EXPENDITURES THRU 02/28/2025	OF BUDGET EXPENDED	
Legislative & Executive.....	\$ 8,041,203	\$ 4,814,393	59.9%	\$ 7,848,980	\$ 3,919,085	49.9%	22.8% \$ 895,308
Judicial Administration.....	\$ 52,361,930	\$ 34,810,403	66.5%	\$ 53,093,556	\$ 34,143,631	64.3%	2.0% \$ 666,772
<b>Staff Agencies</b>							
Communications.....	\$ 2,631,656	\$ 1,525,665	58.0%	\$ 2,490,443	\$ 1,376,054	55.3%	10.9% \$ 149,610
Human Rights.....	1,219,498	670,611	55.0%	1,184,429	472,532	39.9%	41.9% \$ 198,079
Information Technology Services.....	20,359,379	14,256,641	70.0%	16,888,393	11,954,921	70.8%	19.3% \$ 2,301,720
Management & Budget.....	1,885,167	1,246,479	66.1%	1,938,735	1,274,323	65.7%	-2.2% \$ (27,844)
Finance.....	15,560,408	9,296,461	59.7%	14,733,140	9,357,860	63.5%	-0.7% \$ (61,399)
Performance and Accountability.....	1,140,122	695,191	61.0%	958,791	648,363	67.6%	7.2% \$ 46,828
Internal Audit.....	557,379	319,396	57.3%	582,385	361,558	62.1%	-11.7% \$ (42,162)
Human Resources.....	6,413,443	3,975,431	62.0%	5,851,287	3,355,875	57.4%	18.5% \$ 619,556
Planning & Zoning.....	8,793,970	5,079,452	57.8%	7,847,972	4,667,402	59.5%	8.8% \$ 412,050
Economic Development Activities.....	10,793,698	8,343,320	77.3%	9,277,318	6,979,273	75.2%	19.5% \$ 1,364,047
City Attorney.....	4,510,800	3,137,607	69.6%	4,455,122	3,189,082	71.6%	-1.6% \$ (51,476)
Registrar.....	2,034,960	1,283,485	63.1%	2,436,663	1,342,892	55.1%	-4.4% \$ (59,407)
General Services.....	15,259,843	8,515,090	55.8%	15,925,466	9,348,411	58.7%	-8.9% \$ (833,321)
Total Staff Agencies	\$ 91,160,322	\$ 58,344,828	64.0%	\$ 84,570,144	\$ 54,328,545	64.2%	7.4% \$ 4,016,283
<b>Operating Agencies</b>							
Transportation & Environmental Services.....	\$ 28,936,928	\$ 16,958,465	58.6%	\$ 29,935,963	\$ 15,969,030	53.3%	6.2% \$ 989,435
Fire.....	69,740,335	46,037,054	66.0%	68,217,300	42,717,280	62.6%	7.8% \$ 3,319,775
Police.....	73,932,402	43,385,032	58.7%	71,692,701	44,565,222	62.2%	-2.6% \$ (1,180,190)
Community Policing Review.....	620,884	204,831	33.0%	653,618	307,466	47.0%	-33.4% \$ (102,634)
Emergency Communications.....	10,195,918	6,256,001	61.4%	10,165,444	6,279,378	61.8%	-0.4% \$ (23,377)
Transit Subsidies.....	14,178,686	1,450,511	10.2%	16,954,438	1,506,936	8.9%	-3.7% \$ (56,424)
Housing.....	2,203,661	1,329,562	60.3%	2,343,231	1,465,732	62.6%	-9.3% \$ (136,170)
Community and Human Services.....	17,215,636	10,343,027	60.1%	18,452,890	10,931,938	59.2%	-5.4% \$ (588,911)
Health.....	12,516,095	7,274,753	58.1%	10,995,493	7,677,108	69.8%	-5.2% \$ (402,355)
Historic Resources.....	4,954,716	3,157,496	63.7%	4,607,856	3,289,625	71.4%	-4.0% \$ (132,128)
Recreation.....	31,331,358	18,006,948	57.5%	30,226,876	17,680,816	58.5%	1.8% \$ 326,132
Total Operating Agencies	\$ 265,826,618	\$ 154,403,681	58.1%	\$ 264,245,808	\$ 152,390,528	57.7%	1.3% \$ 2,013,153
<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.....	\$ 11,254,102	\$ 8,061,458	71.6%	\$ 11,390,061	\$ 6,264,669	55.0%	28.7% \$ 1,796,789
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.....	873,055	-	0.0%	1,800,575	-	0.0%	0.0% \$ -
Total Capital, Debt Service and Miscellaneous	\$ 166,356,007	\$ 146,328,954	88.0%	\$ 137,833,599	\$ 97,195,293	70.5%	50.6% \$ 49,133,661
<b>TOTAL EXPENDITURES</b>	\$ 866,146,091	\$ 681,098,406	78.6%	\$ 820,641,956	\$ 615,022,968	74.9%	10.7% \$ 66,075,438
Transfers to Special Revenue /Capital Projects Fu	\$ 61,517,301	\$ 17,291,299	28.1%	\$ 62,009,651	\$ 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	95	0.0%	9,173,121	1,133	0.0%	-91.6% \$ (1,038)
Transfer to DASH.....	36,254,417	35,665,853	98.4%	33,818,503	33,168,264	98.1%	7.5% \$ 2,497,589
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	\$ 983,020,041	\$ 743,845,429	75.7%	\$ 935,562,415	\$ 675,556,516	72.2%	10.1% \$ 68,288,913
<b>Total Expenditures by Category</b>							
Salaries and Benefits.....	\$ 286,059,286	\$ 179,783,878	62.8%	\$ 281,892,194	\$ 174,080,445	61.8%	3.3% \$ 5,703,434
Non Personnel (includes all school funds) .....	696,960,755	564,061,551	80.9%	653,670,221	501,486,072	76.7%	12.5% \$ 62,575,479
<b>Total Expenditures</b>	\$ 983,020,041	\$ 743,845,429	75.7%	\$ 935,562,415	\$ 675,566,516	72.2%	10.1% \$ 68,278,913