

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

FUNCTION	FY 2026	FY2026	%	FY 2025	FY2025	%	Variance Analysis	
	REVISED BUDGET	EXPENDITURES THRU 01/31/2026	OF BUDGET EXPENDED	APPROVED BUDGET	EXPENDITURES THRU 01/31/2025	OF BUDGET EXPENDED		
Legislative & Executive.....	\$ 8,041,203	\$ 4,105,287	51.1%	\$ 7,848,980	\$ 3,491,806	44.5%	17.6%	\$ 613,481
Judicial Administration.....	\$ 53,782,775	\$ 30,850,408	57.4%	\$ 53,098,375	\$ 30,650,222	57.7%	0.7%	\$ 200,186
Staff Agencies								
Communications.....	\$ 2,631,656	\$ 1,327,814	50.5%	\$ 2,490,443	\$ 1,213,894	48.7%	9.4%	\$ 113,921
Human Rights.....	1,219,498	\$ 599,668	49.2%	1,184,429	\$ 421,608	35.6%	42.2%	\$ 178,060
Information Technology Services.....	20,359,379	\$ 13,217,838	64.9%	16,888,393	\$ 10,546,606	62.4%	25.3%	\$ 2,671,232
Management & Budget.....	1,885,167	\$ 1,115,246	59.2%	1,938,735	\$ 1,144,569	59.0%	-2.6%	\$ (29,324)
Finance.....	15,560,408	\$ 8,273,618	53.2%	14,733,140	\$ 7,998,864	54.3%	3.4%	\$ 274,754
Performance and Accountability.....	1,140,122	\$ 626,475	54.9%	958,791	\$ 593,524	61.9%	5.6%	\$ 32,951
Internal Audit.....	557,379	\$ 279,042	50.1%	582,385	\$ 318,324	54.7%	-12.3%	\$ (39,281)
Human Resources.....	6,413,443	\$ 3,516,992	54.8%	5,851,287	\$ 2,852,944	48.8%	23.3%	\$ 664,048
Planning & Zoning.....	8,793,970	\$ 4,519,747	51.4%	7,847,972	\$ 4,101,739	52.3%	10.2%	\$ 418,007
Economic Development Activities.....	10,793,698	\$ 8,342,710	77.3%	9,277,318	\$ 6,978,773	75.2%	19.5%	\$ 1,363,936
City Attorney.....	4,510,800	\$ 2,766,633	61.3%	4,455,122	\$ 2,848,352	63.9%	-2.9%	\$ (81,719)
Registrar.....	2,034,960	\$ 1,080,971	53.1%	2,438,039	\$ 1,246,097	51.1%	-13.3%	\$ (165,126)
General Services.....	15,259,843	\$ 7,315,108	47.9%	15,925,466	\$ 8,213,024	51.6%	-10.9%	\$ (897,916)
Total Staff Agencies	\$ 91,160,322	\$ 52,981,862	58.1%	\$ 84,571,520	\$ 48,478,318	57.3%	9.3%	\$ 4,503,544
Operating Agencies								
Transportation & Environmental Services.....	\$ 28,936,928	\$ 13,536,015	46.8%	\$ 31,924,277	\$ 13,833,941	43.3%	-2.2%	\$ (297,925)
Fire.....	69,774,154	\$ 39,720,085	56.9%	70,239,401	\$ 37,154,747	52.9%	6.9%	\$ 2,565,338
Police.....	73,934,577	\$ 37,704,389	51.0%	71,692,701	\$ 39,536,935	55.1%	-4.6%	\$ (1,832,546)
Community Policing Review.....	620,884	\$ 173,695	28.0%	653,618	\$ 287,234	43.9%	-39.5%	\$ (113,539)
Emergency Communications.....	10,195,918	\$ 5,336,348	52.3%	10,165,444	\$ 5,645,972	55.5%	-5.5%	\$ (309,624)
Transit Subsidies.....	14,178,686	\$ 1,094,802	7.7%	16,954,438	\$ 1,208,993	7.1%	-9.4%	\$ (114,191)
Housing.....	2,203,661	\$ 1,181,499	53.6%	2,343,231	\$ 1,307,020	55.8%	-9.6%	\$ (125,521)
Community and Human Services.....	17,215,636	\$ 8,264,738	48.0%	17,902,890	\$ 9,562,920	53.4%	-13.6%	\$ (1,298,182)
Health.....	11,095,250	\$ 7,101,975	64.0%	10,995,493	\$ 7,492,944	68.1%	-5.2%	\$ (390,969)
Historic Resources.....	4,954,716	\$ 2,795,184	56.4%	4,607,856	\$ 2,946,417	63.9%	-5.1%	\$ (151,232)
Recreation.....	31,334,048	\$ 16,710,800	53.3%	30,406,682	\$ 15,897,848	52.3%	5.1%	\$ 812,952
Total Operating Agencies	\$ 264,444,458	\$ 133,619,530	50.5%	\$ 267,886,029	\$ 134,874,970	50.3%	-0.9%	\$ (1,255,440)
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	\$ 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
Capital, Debt Service and Miscellaneous								
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	\$ 6,734,995	59.8%	\$ 11,390,061	\$ 5,687,753	49.9%	18.4%	\$ 1,047,242
General Cash Capital.....	\$ 48,670,924	\$ 48,670,924	100.0%	\$ 25,502,752	\$ 29,476,152	115.6%	65.1%	\$ 19,194,772
Contingent Reserves.....	873,055	\$ -	0.0%	2,350,575	\$ -	0.0%	0.0%	\$ -
Total Capital, Debt Service and Miscellaneous	\$ 166,356,007	\$ 145,002,491	87.2%	\$ 134,410,199	\$ 96,618,378	71.9%	50.1%	\$ 48,384,113
TOTAL EXPENDITURES	\$ 866,184,775	\$ 648,955,727	74.9%	\$ 820,864,973	\$ 587,159,580	71.5%	10.5%	\$ 61,796,146
Transfers to Special Revenue /Capital Projects Fu								
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	\$ 63	0.0%	50.8%	\$ 32
Transfer to DASH.....	36,254,417	\$ 35,518,711	98.0%	33,818,503	\$ 33,168,264	98.1%	7.1%	\$ 2,350,447
TOTAL EXPENDITURES & TRANSFERS	\$ 983,058,725	\$ 711,555,608	72.4%	\$ 935,785,432	\$ 647,692,058	69.2%	9.9%	\$ 63,863,549
Total Expenditures by Category								
Salaries and Benefits.....	\$ 286,242,186	\$ 156,390,373	54.6%	\$ 282,669,138	\$ 153,405,800	54.3%	1.9%	\$ 2,984,573
Non Personnel (includes all school funds)	696,816,539	\$ 555,165,235	79.7%	653,116,294	\$ 494,286,258	75.7%	12.3%	\$ 60,878,977
Total Expenditures	\$ 983,058,725	\$ 711,555,608	72.4%	\$ 935,785,432	\$ 647,692,058	69.2%	9.9%	\$ 63,863,550