

Special Fund Budgets

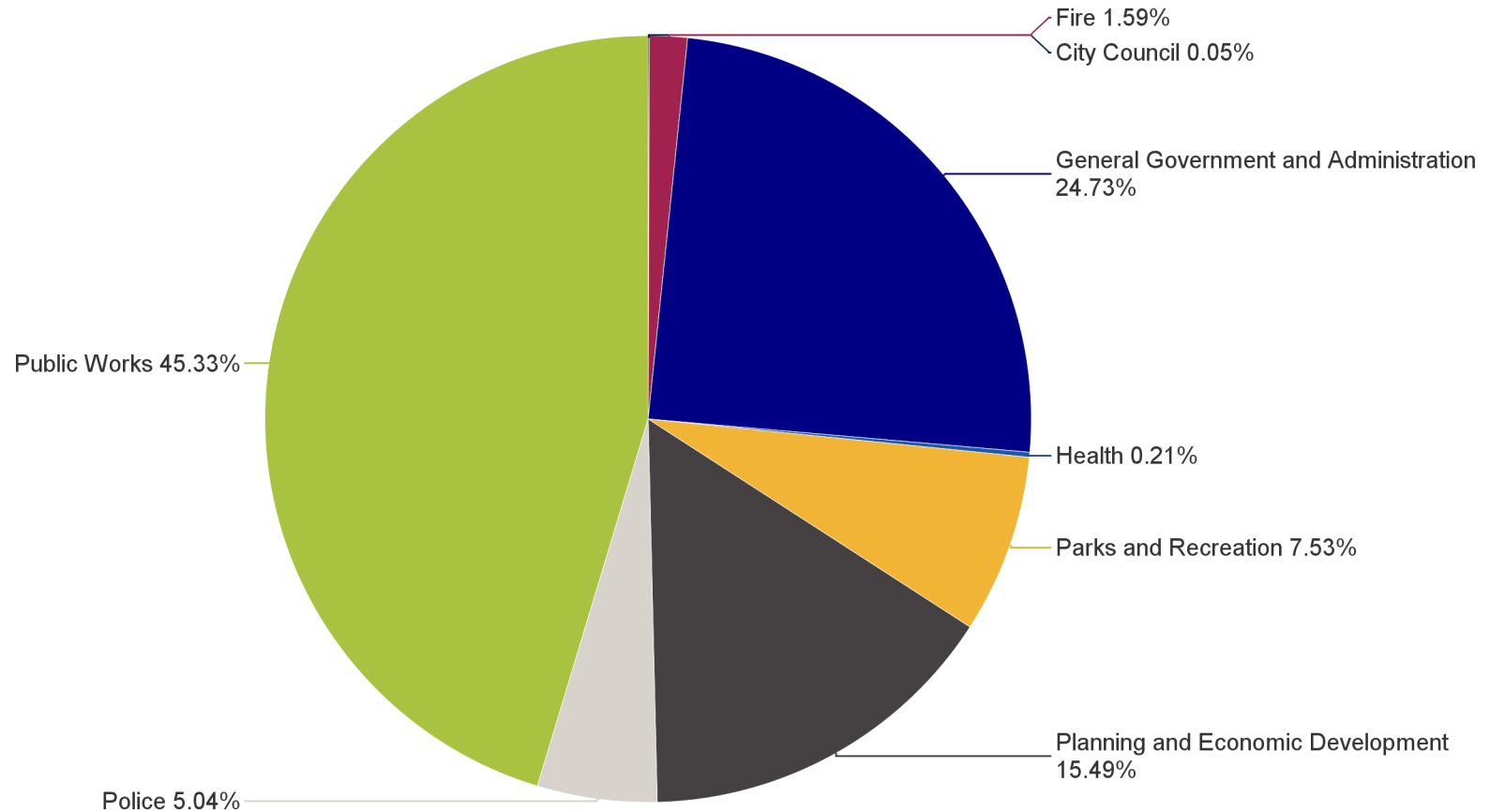
Special Fund Spending (By Department)

Department / Office	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget
City Attorney	2,932,865	9,904,454	6,485,358
City Council	50,000	250,000	250,000
Emergency Management	1,533,998	1,431,524	1,214,895
Financial Services	59,030,699	63,149,340	63,566,541
Fire	10,206,328	7,336,942	7,508,292
General Government	96,752,259	47,951,726	33,358,710
Health	1,264,676	947,400	1,000,825
Human Resources	4,054,463	4,239,364	4,641,807
Human Rights and Equal Economic Opportunity	202,409	123,654	123,655
Mayor's Office	188,297	15,000	-
Parks and Recreation	33,486,176	38,968,333	35,483,448
Planning and Economic Development	63,276,190	68,338,678	72,983,843
Police	26,782,068	26,835,393	23,759,125
Public Works	169,978,001	228,987,629	213,540,334
Safety and Inspection	757,879	2,078,985	2,228,776
Technology	4,442,907	4,299,891	4,889,237
Total	474,939,214	504,858,314	471,034,846

Special fund budgets are designed to track revenues and expenditures for specific designated purposes. Special fund budgets are not supported by property taxes. Rather, special fund spending is supported by user fees, assessments and grants, which are typically restricted in some way. The restrictions require accounting in separate funds, which include operating funds, project funds, debt service funds and trust funds.

Special Fund Budget

2026 Proposed Budget Spending by Department



General Government and Administration includes the City Attorney's Office, Emergency Management, Financial Services, General Government Accounts, HREEO, Human Resources - Talent and Equity Resources, Mayor's Office, Safety and Inspection, and Technology and Communications.

Special Fund Budget

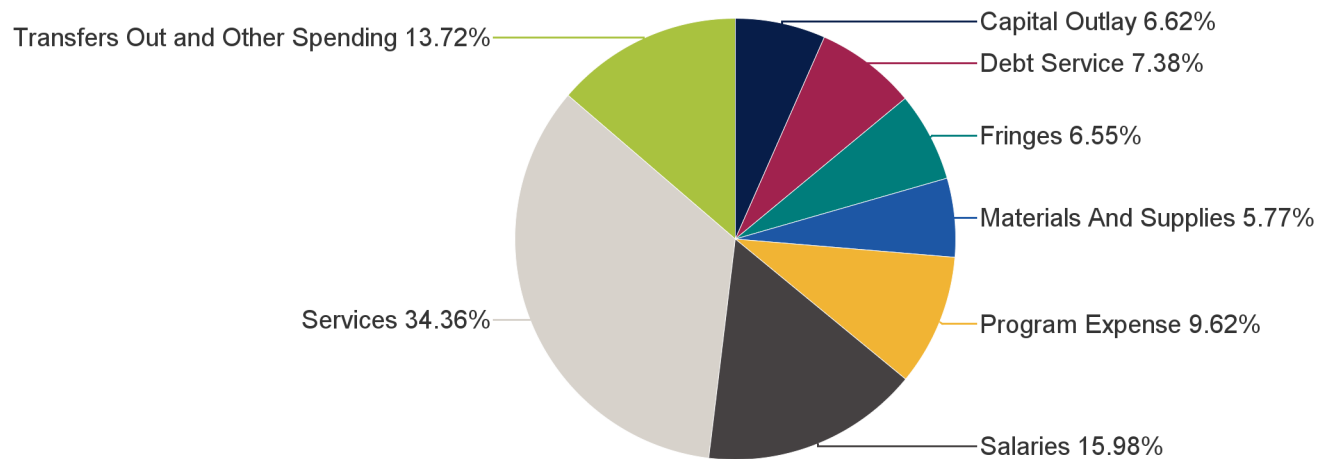
Special Fund Spending (By Major Account)

Object	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget
Salaries	80,107,828	78,336,384	75,279,746
Fringes	30,344,756	31,227,858	30,839,107
Services	134,780,595	184,589,243	161,828,885
Transfers Out and Other Spending	83,876,054	66,700,190	64,616,452
Program Expense	55,209,973	57,109,948	45,322,610
Debt Service	37,928,993	36,035,403	34,775,270
Capital Outlay	27,613,348	25,844,502	31,196,891
Materials And Supplies	25,077,668	25,014,785	27,175,885
Total	474,939,214	504,858,314	471,034,846

Special Fund Financing (Revenue by Source)

Source	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget
Fees, Sales, and Services	194,701,270	219,152,989	234,136,916
Use of/Contribution to Fund Balance	102,510,905	79,772,634	70,881,423
Transfers and Other Financing	60,981,074	68,316,529	57,620,117
Assessments	24,099,388	59,738,101	33,095,880
Intergovernmental Revenue	48,700,459	34,045,063	30,731,826
Taxes	24,223,550	25,428,446	26,428,446
Debt Financing	15,621,207	13,695,454	13,051,346
License And Permit	2,879,656	3,662,730	3,656,981
Interest	658,240	473,344	858,887
Fine And Forfeiture	563,465	573,024	573,024
Total	474,939,214	504,858,314	471,034,846

2026 Proposed Budget Spending by Major Object



2026 Proposed Budget Revenue by Source

