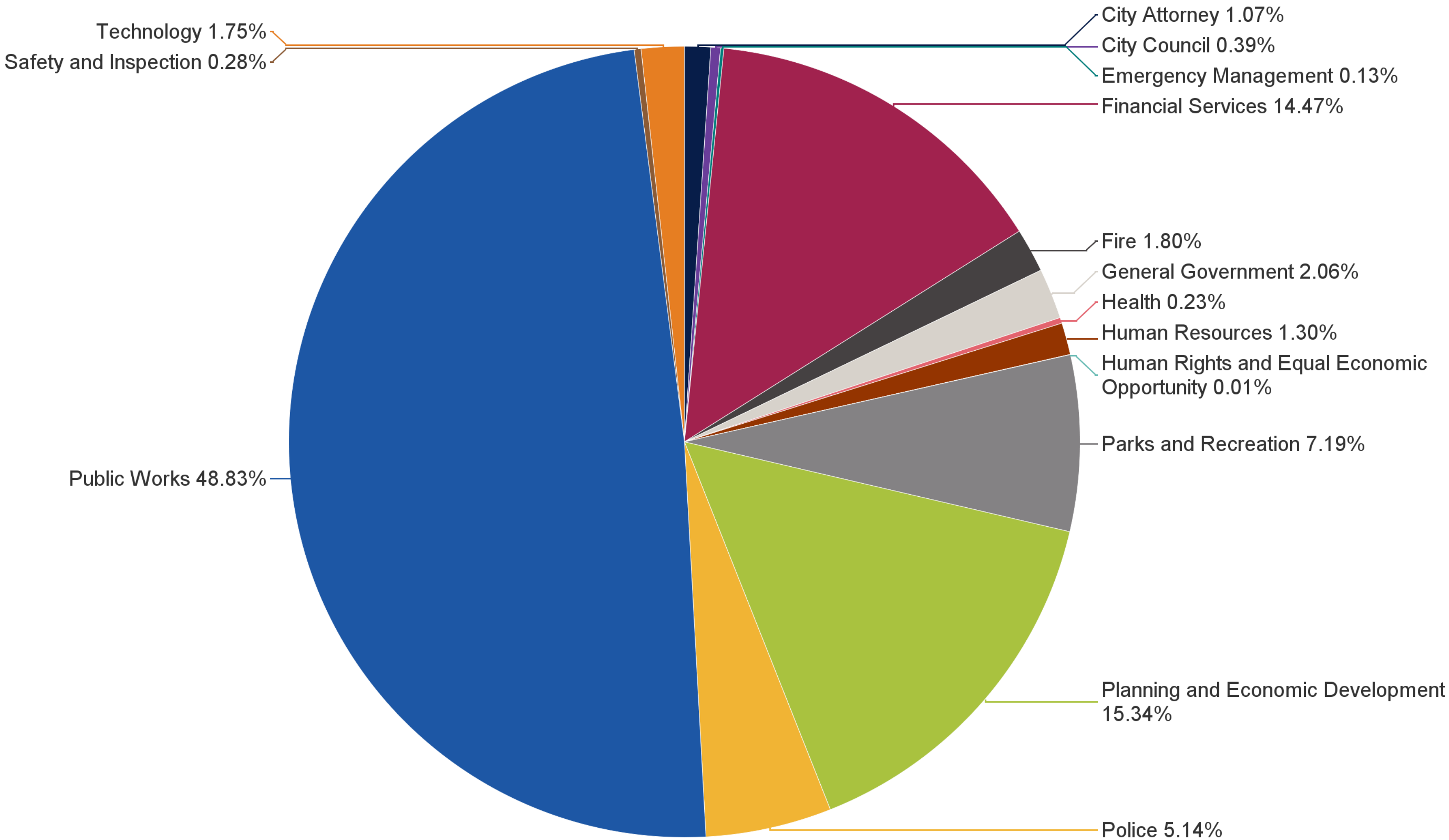
Special Fund Budgets

Special Fund Spending (By Department)

Department / Office	2025 Adopted Budget	2026 Adopted Budget	2027 Proposed Budget
City Attorney	9,904,454	6,690,469	4,874,543
City Council	250,000	1,860,133	1,798,653
Emergency Management	1,431,524	720,586	611,607
Financial Services	63,149,340	63,406,149	66,207,718
Fire	7,336,942	7,375,478	8,217,405
General Government	47,951,726	27,290,454	9,430,728
Health	947,400	1,000,825	1,073,770
Human Resources	4,239,364	4,641,807	5,957,634
Human Rights and Equal Economic Opportunity	123,654	123,655	43,333
Mayor's Office	15,000	-	-
Parks and Recreation	38,968,333	34,557,840	32,898,969
Planning and Economic Development	68,338,678	70,534,113	70,206,475
Police	26,835,393	24,428,022	23,540,117
Public Works	228,987,629	214,647,537	223,496,056
Safety and Inspection	2,078,985	2,228,776	1,279,151
Technology	4,299,891	4,883,737	8,023,472
Total	**504,858,314**	**464,389,581**	**457,659,631**

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
2027 Proposed Budget Spending by Department



Special Fund Budget

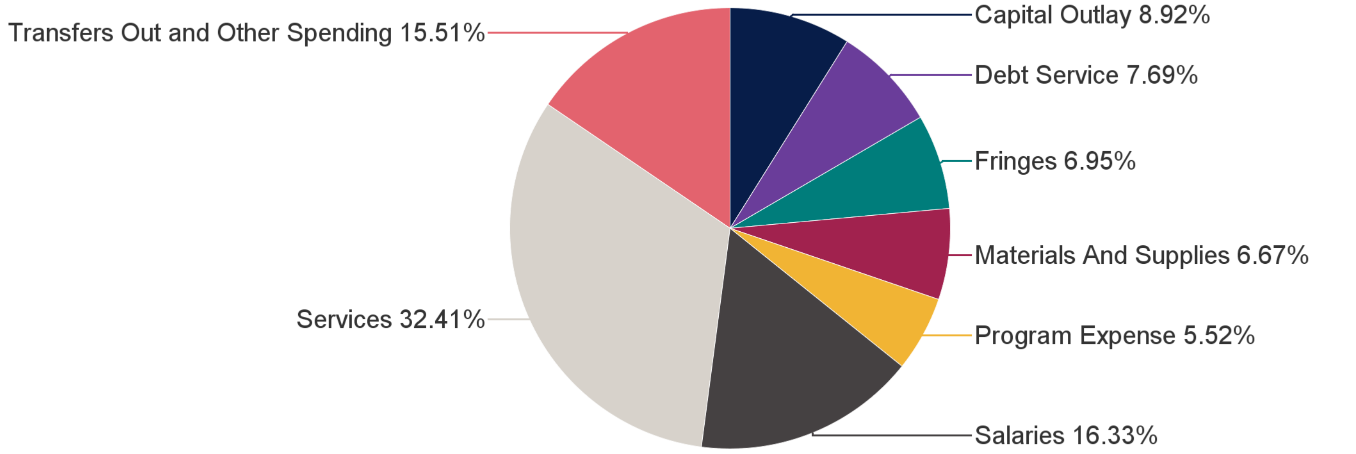
Special Fund Spending (By Major Account)

Object	2025 Adopted Budget	2026 Adopted Budget	2027 Proposed Budget
Salaries	78,336,384	74,822,438	74,737,013
Fringes	31,227,858	30,738,157	31,821,720
Services	184,589,243	160,581,623	148,345,345
Transfers Out and Other Spending	66,700,190	64,906,492	70,965,921
Capital Outlay	25,844,502	30,346,107	40,806,842
Debt Service	36,035,403	35,606,455	35,192,611
Materials And Supplies	25,014,785	27,016,181	30,518,633
Program Expense	57,109,948	40,372,128	25,271,546
Total	**504,858,314**	**464,389,581**	**457,659,631**

Special Fund Financing (Revenue by Source)

Source	2025 Adopted Budget	2026 Adopted Budget	2027 Proposed Budget
Fees, Sales, and Services	219,152,989	234,295,194	248,979,828
Transfers and Other Financing	68,316,529	59,402,316	64,297,042
Use of/Contribution to Fund Balance	79,772,634	60,703,805	35,251,539
Assessments	59,738,101	33,095,880	34,831,554
Intergovernmental Revenue	34,045,063	32,323,702	29,198,734
Taxes	25,428,446	26,428,446	26,678,446
Debt Financing	13,695,454	13,051,346	13,167,404
License And Permit	3,662,730	3,656,981	3,544,073
Interest	473,344	858,887	1,137,987
Fine And Forfeiture	573,024	573,024	573,024
Total	**504,858,314**	**464,389,581**	**457,659,631**

2027 Proposed Budget Spending by Major Object



2027 Proposed Budget Revenue by Source