



Special Fund FTEs and Q1 Budget to Actuals

April 22, 2026



Agenda

- Overview of Special Fund FTEs
- Overview of quarter 1 General Fund Budget to Actuals



Special Fund FTEs

- 2026 Special Fund FTEs: 780.36
- 2026 Special Fund FTE salary and fringe: \$97,581,221
- Diverse revenue sources
- Ongoing funding
 - Yes: 696.44 FTEs
 - No: 83.92 FTEs (ex: grants, Public Safety Aid, Opioid)

Total FTEs and Cost by Fund Type

Fund Type	FTEs	Salary and Fringe	Revenue Sources (examples)
Debt Service	2.45	\$473,810	Interest earnings, property taxes, fees
Enterprise	143.73	\$17,135,252	Fees to external users: golf, impound lot, rental, sales, sewer, recycling, garbage
Internal Service	323.42	\$47,255,178	Fees to internal users: Technology, Finance, HR, CAO, design, engineering, PED
Special Revenue	310.76	\$32,716,981	Grants, donations, Public Safety Aid, Opioids, ROW, user fees, rentals
Total	780.36	\$97,581,221	



Special Fund FTEs, 2026

Department	Special Fund FTEs	Salary and Fringe	Primary Purposes/Funding Source
City Attorney (includes ONS)	27.86	\$4,511,211	ONS, CAO Outside Services
City Council	-	-	
DSI	5	\$611,910	HART team
Emergency Management	-	-	
Financial Services (includes OFE)	63.4	\$8,997,063	Fleet, OFE Grants, Treasury, Assessments, Real Estate
Fire	18	\$2,524,582	Fire/Police Vehicle Maintenance
General Government	10	\$1,360,094	Public Safety Aid
HREEO	0.52	\$74,199	HUD Workshare
Human Resources (TER)	-	-	
Library	6.8	\$577,364	Library Safety Specialists, Right Track
Mayor	-	-	
Parks	240.73	\$21,825,399	Right Track Grants, Como, Youth Employment, Maintenance, Golf
PED	90.50	\$14,165,464	PED Operations
Police	56.20	\$8,234,139	Impound Lot, Emergency Comm Center, Grants
Public Health	6.6	\$1,033,012	City Public Health
Public Works	254.76	\$33,666,784	Mill and Overlay, ROW, Sewer, Recycling/Garbage, Admin, Design, Engineering
Technology	-	-	
Total	780.36	\$97,581,221	



Q1 Budget to Actuals

- Q1 General Fund spending and revenues similar to Q1 2025 (as % of budget)
- Timing for different expenses varies, including:
 - Payroll: reflected in Infor several weeks after the end of each pay period.
 - Transfers: submitted at various times throughout the year, dependent on department and business need. Certain transfers occur frequently, such as debt payment transfers, while others occur only once at year end.
 - Internal Bills and Charges: vary throughout the year. Some central service charges (ETI, INET) occur monthly. Departments manage IBs for services according to business practices and may occur monthly, quarterly, annually.
 - Internal Services: some monthly internal service charges may be delayed as the month close process is delayed at the beginning of each year. OFS and departments spend the first few months of each year closing the prior year, then begin closing the new year.



Budget to Actuals, Expenditures

Department	2026 Amended Budget	Actuals, March 31, 2026	%	Notes
City Attorney (includes ONS)	\$13,582,282	\$2,711,639	20%	
City Council	\$4,850,600	\$1,028,811	21%	
DSI	\$25,947,629	\$5,875,646	23%	
Emergency Management	\$6,785,117	\$5,842,742	86%	Annual CAD/Comm dispatch payment to County occurred (\$5.5M)
Financial Services (includes OFE)	\$5,120,477	\$1,055,275	21%	
Fire	\$83,552,949	\$18,475,124	22%	
General Government	\$20,689,306	\$8,425,020	41%	Currently includes all indirect costs, which will be allocated out to departments during 2026 month-end close process.
HREEO	\$4,495,697	\$704,333	16%	
Human Resources (TER)	\$6,824,148	\$1,489,035	22%	
Library	\$23,454,844	\$4,414,663	19%	
Mayor	\$2,425,294	\$1,040,097	43%	
Parks	\$52,748,877	\$9,833,311	19%	
PED	\$870,537	-	0%	All PED GF spending is transfer/admin fee to the PED Admin Fund
Police	\$122,547,985	\$31,791,877	26%	
Public Works	\$45,109,440	\$7,260,341	16%	
Technology	\$12,184,096	\$3,089,144	25%	
Total Q1 Expenses	\$431,189,278	\$103,037,058	24%	Comparable to Q1 2025 (22%)



Budget to Actuals, Revenue

Department	2026 Amended Budget	Actuals, March 31, 2026	%	Notes
City Attorney (includes ONS)	\$135,886	\$10	0%	
City Council	\$459,806	\$1,355	0%	
DSI	\$22,197,135	\$3,702,311	17%	
Emergency Management	-	-	-	
Financial Services (includes OFE)	\$572,089	\$1,178,211	206%	All interest deposited here and then distributed to GGA and special funds once March 2026 month-end close occurs
Fire	\$22,263,123	\$3,419,728	15%	
General Government	\$335,496,597	\$4,323,409	1%	First property tax arrives end of May; first LGA arrives July
HREEO	\$601,640	\$5,368	1%	
Human Resources (TER)	-	-	-	
Library	\$23,454,844	\$31,987	0%	First property tax arrives end of May; first LGA arrives July
Mayor	\$70,991	-	0%	
Parks	\$2,379,250	\$102,479	4%	
PED	\$145,422	-	0%	
Police	\$3,082,519	\$210,799	7%	
Public Works	\$19,013,076	\$4,134,177	22%	
Technology	\$1,316,900	-	24%	
Total Q1 Revenue	\$431,189,278	\$17,109,835	4%	Comparable to Q1 2025 (7%)



Questions



Appendix

- Council staff may access budget to actuals reporting at any time in Infor
 - [User Guide](#) on OFS Infor Resources page
 - Export to Excel, ensure any manipulation occurs prior to exporting
 - Report filters by:
 - Year: to see most current, for Period select month 12 to see full year, for Budget selected Annual Revised Budget.
 - Department: can select all departments or individual.
 - Accounting Unit: can select company, fund, or drill down to any individual accounting unit by fund.



Appendix

- Council request to OFS, 3/16/2026
 - Regarding the employees list outside of General Fund, the Committee expects the following information to be provided for each department:
 - Job Title
 - Employment Classification (FT/PT/Intern)
 - Salary Budget (\$)
 - Fund Type (Special/Enterprise/Central Service/Internal, etc.)
 - Funding Source (Earned Revenue, Federal/State/Local Grants, etc. – additionally when is grant expiring)
 - Funding Type (One-Time/Ongoing)
 - For the budget-to-actuals information, the Committee is primarily interested in General Fund. If there are any significant transactions – including payroll or other material items - that have not been posted, please flag them.