**25% of Fiscal Year Completed** **Attachment 2**

**24.9% of Payrolls Processed**

**COMPARATIVE STATEMENT OF EXPENDITURES & TRANSFERS BY FUNCTION**
**GENERAL FUND**
**FOR THE PERIODS ENDING SEPTEMBER 30, 2013 AND SEPTEMBER 30, 2012**

| | B | C | D=C/B | E | F=(C-E)/E |
|---|---|---|---|---|---|
| **FUNCTION** | **FY2014 REVISED BUDGET** | **FY2014 EXPENDITURES THRU 09/30/13** | **% OF BUDGET EXPENDED** | **FY2013 EXPENDITURES THRU 09/30/12** | **EXPENDITURES % CHANGE** |
| Legislative & Executive | $ 7,048,454 | $ 1,634,290 | 23.2% | $ 1,511,954 | 8% |
| Judicial Administration | $ 42,150,861 | $ 10,664,131 | 25.3% | $ 10,469,572 | 2% |
| Staff Agencies | | | | | |
| Information Technology Services | $ 8,255,909 | $ 2,353,972 | 28.5% | $ 2,483,206 | -5% |
| Management & Budget | 1,277,825 | 296,787 | 23.2% | 190,931 | 55% |
| Finance | 11,127,469 | 2,525,042 | 22.7% | 2,416,821 | 4% |
| Real Estate Assessment | 1,856,591 | 312,770 | 16.8% | 399,689 | -22% |
| Human Resources | 3,011,789 | 836,416 | 27.8% | 631,976 | 32% |
| Planning & Zoning | 5,813,984 | 1,470,694 | 25.3% | 1,471,163 | 0% |
| Economic Development Activities | 5,085,724 | 1,272,889 | 25.0% | 1,232,630 | 3% |
| City Attorney | 2,715,438 | 581,723 | 21.4% | 638,380 | -9% |
| Registrar | 1,215,161 | 265,972 | 21.9% | 384,181 | -31% |
| General Services | 12,512,518 | 2,765,252 | 22.1% | 2,653,052 | 4% |
| Total Staff Agencies | $ 52,872,408 | $ 12,681,517 | 24.0% | $ 12,502,029 | 1% |
| Operating Agencies | | | | | |
| Transportation & Environmental Services | 27,694,611 | 7,699,643 | 27.8% | 7,644,660 | 1% |
| Fire | 42,260,975 | 11,435,951 | 27.1% | 10,537,053 | 9% |
| Police | 55,021,466 | 15,286,612 | 27.8% | 14,539,410 | 5% |
| Emergency Communications | 6,699,221 | 1,646,780 | 24.6% | 1,398,555 | 18% |
| Code | 822,975 | 240,143 | 29.2% | 210,270 | 14% |
| Transit Subsidies | 9,490,378 | 1,461,437 | 15.4% | 3,339,617 | -56% |
| Community and Human Services | 13,801,164 | 3,725,689 | 27.0% | 3,725,916 | 0% |
| Health | 8,225,046 | 2,966,631 | 36.1% | 1,910,561 | 55% |
| Historic Resources | 2,690,087 | 658,406 | 24.5% | 699,826 | -6% |
| Recreation | 21,403,545 | 5,631,277 | 26.3% | 5,429,136 | 4% |
| Total Operating Agencies | $ 188,109,468 | $ 50,752,569 | 27.0% | $ 49,435,004 | 3% |
| Education | | | | | |
| Schools | 185,611,472 | 27,565,953 | 14.9% | 26,145,139 | 5% |
| Other Educational Activities | 11,785 | 2,946 | 25.0% | 2,930 | 1% |
| Total Education | $ 185,623,257 | $ 27,568,899 | 14.9% | $ 26,148,069 | 5% |
| Capital, Debt Service and Miscellaneous | | | | | |
| Debt Service | 55,779,933 | 18,609,254 | 33.4% | 16,066,379 | 16% |
| Non-Departmental | 10,760,384 | 4,371,983 | 40.6% | 4,328,768 | 1% |
| General Cash Capital | 17,757,911 | | | 6,955,483 | -100% |
| Contingent Reserves | 1,405,985 | - | | | 0% |
| Total Capital, Debt Service and Miscellaneous | $ 85,704,213 | $ 22,981,237 | 26.8% | $ 27,350,630 | -16% |
| TOTAL EXPENDITURES | $ 561,508,661 | $ 126,282,643 | 22% | $ 127,417,258 | $ (0) |
| Cash Match (Transportation/DCHS/ and Transfers to the Special Revenue /Capital Projects Funds) | 42,791,312 | 127,371 | 0.3% | | |
| Transfer to Housing | 2,313,228 | 421,427 | 18.2% | 421,753 | 0% |
| Transfer to Library | 6,849,914 | 1,712,479 | 25.0% | 1,719,541 | 0% |
| Transfer to DASH | 11,585,632 | 2,896,408 | 25.0% | 2,771,000 | 5% |
| **TOTAL EXPENDITURES & TRANSFERS** | **$ 625,048,747** | **$ 131,440,327** | **21.0%** | **$ 132,329,552** | -1% |
| Total Expenditures by Category | | | | | |
| Salaries and Benefits | 206,672,802 | 51,122,706 | 24.7% | 45,585,399 | 12% |
| Non Personnel (includes all school funds) | 418,375,945 | 80,317,621 | 19.2% | 86,744,153 | -7% |
| **Total Expenditures** | **$ 625,048,747** | **$ 131,440,327** | **21.0%** | **$ 132,329,552** | -1% |