

■ operating budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	417,352,472	420,361,390	416,670,233	450,482,839
Materials and Supplies	107,564,671	109,916,465	103,885,869	109,331,661
Capital Outlay	306,795	427,250	442,471	450,250
Grants and Subsidies	52,041,088	71,175,225	73,774,683	49,271,685
Inventory	205,141	342,839	299,030	342,839
Expense Recovery	(14,881,504)	0	0	0
Service Charges	153,943	119,312	48,609	77,656
Transfers Out	78,732,297	11,179,369	21,269,129	7,880,217
Total Expenditures	641,421,832	613,462,194	616,390,023	617,837,147
Program Revenues	(46,328,870)	(46,668,029)	(46,615,190)	(46,208,040)
Net Expenditures	595,092,963	566,794,165	569,774,833	571,629,107

■ issues & trends

This brief synopsis discusses obvious changes in the expense categories listed above. A more detailed discussion of expenditures budgeted for FY 2015 is presented in the budget overview section.

Budgeted expenses For FY 2015 are \$617.8 million. This is a \$4.4 million increase, less than 1%, from the FY 2014 adopted budget.

The personnel category expenditures are where the increase is shown, however this category includes an increase in funding our pension annual required contribution (ARC) of \$26.0 M , bringing total contribution to the ARC funding to \$46.0 M from the general fund. The budget pays for the increased pension costs by transitioning out of the OPEB (healthcare) costs. This cost was formerly included in the Grants and Subsidies category which is noted above to be \$21.9 million below FY 2014's adopted budget.

Transfers Out decreased as a transfer to the Healthcare fund will not be required in FY 2015.

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Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
City Attorney	11,157,153	9,584,112	10,888,042	9,740,529
City Council	1,501,817	1,524,727	1,604,177	1,603,652
City Court Clerk	4,538,583	5,237,076	4,879,170	7,216,758
City Court Judges	588,182	616,660	596,056	641,525
City Engineer	5,773,724	8,393,534	8,817,668	9,247,709
Executive	4,797,270	5,514,396	5,247,595	5,959,996
Finance	4,556,070	4,697,846	4,447,433	5,239,608
Fire Services	153,655,437	155,672,508	152,821,741	165,604,739
General Services	21,157,387	20,254,463	21,178,106	21,972,715
Grants and Agencies	116,730,658	69,862,313	86,527,568	46,570,999
HCD	4,193,169	6,863,531	4,499,198	4,480,228
Human Resources	5,554,249	6,373,828	3,866,614	5,530,500
Information Systems	14,586,967	15,312,886	14,832,069	15,997,967
Parks and Neighborhoods	43,101,912	47,707,302	45,866,289	50,454,831
Police Services	230,434,024	234,055,868	229,082,940	249,420,956
Public Works	19,095,230	21,791,144	21,235,359	18,154,435
Total Expenditures	641,421,832	613,462,194	616,390,023	617,837,147