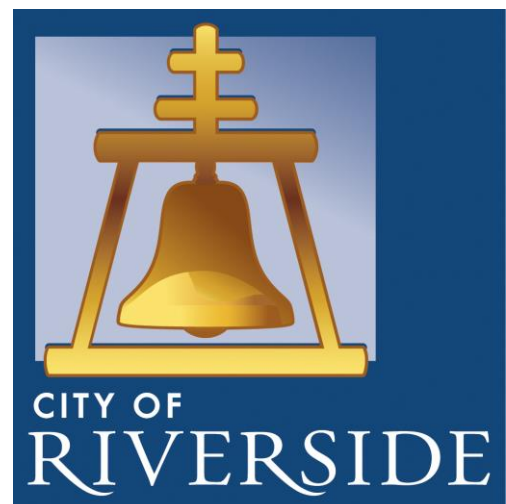


FINANCE DEPARTMENT

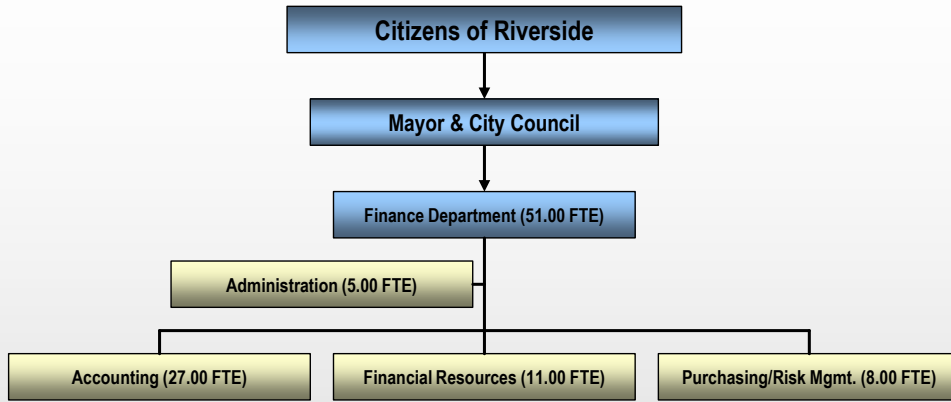
MISSION STATEMENT

The mission of the Finance Department is to provide fiduciary control of the City's assets, perform fiscally related services, and provide accurate, timely, and useful financial information to support the delivery of municipal services to the City organization and the public. The Finance Department consists of the Administration, Accounting, Financial Resources, and Purchasing & Risk Management Divisions.

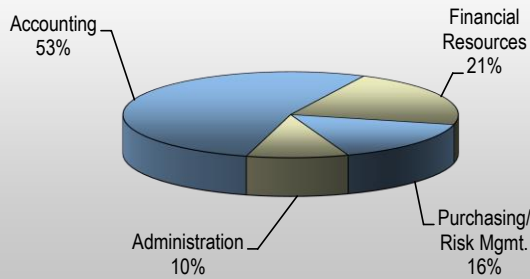


FINANCE DEPARTMENT

DEPARTMENT ORGANIZATIONAL CHART



PERSONNEL BY DIVISION



HISTORICAL PERSONNEL



FINANCE DEPARTMENT

SERVICES PROVIDED BY DEPARTMENT

The Finance Department is responsible for all financial record keeping and reporting functions required by the City Charter of the Chief Financial Officer. Finance functions include centralized accounting, preparing the City's annual budget and capital improvement program, revenue & investment management, debt administration, purchasing, and risk management.

PERSONNEL SUMMARY BY DIVISION

	Budgeted 2011/12	Budgeted 2012/13	Budgeted 2013/14	Budgeted 2014/15	Change
Administration	5.00	5.00	5.00	5.00	-
Accounting	26.00	29.00	27.00	27.00	-
Financial Resources	15.00	12.00	11.00	11.00	-
Purchasing/Risk Management	11.00	9.00	8.00	8.00	-
Total Personnel	57.00	55.00	51.00	51.00	-

FINANCE DEPARTMENT

DEPARTMENT GOALS

1. To ensure the safety and security of the City's assets;
2. To provide the financial resources necessary to support goals and operations of City departments;
3. To develop sound financial strategies for business decisions; and
4. To actively support the local business economy.

FISCAL YEAR 2013/14 DEPARTMENT ACCOMPLISHMENTS

	Accomplishment	Related Goal	Related City Council Goal
1	Presented an Annual Budget to the City Council that was balanced, reflected the City Council's goals and priorities, and was approved in June, in advance of the end of the prior fiscal year.	Goal #2	N/A
2	Completed the City's 2012/13 Comprehensive Annual Financial Report (CAFR) and other audit reports in October 2013.	Goal #2	N/A
3	Managed the Fiscal Year 2013/14 budget proactively, generating a surplus to be used in Fiscal Year 2014/15 to augment critical City services.	Goal #2	N/A
4	Receive the Certificate of Achievement for Excellence in Financial Reporting award for the City's CAFR and the Distinguished Budget Presentation Award for the City's Annual Budget from the Government Finance Officer	Goal #2	N/A
5	Realized continued improvement in the Purchasing Card Rebate Program, reaching \$212,194 for fiscal year 2012/13 (an increase of over 50% from the prior fiscal year).	Goal #2	N/A
6	Launched a new website, OpenGov.com, to make financial records and data available to citizens to promote greater City transparency.	Goal #3	N/A

FINANCE DEPARTMENT

FISCAL YEAR 2014/15 DEPARTMENT OBJECTIVES

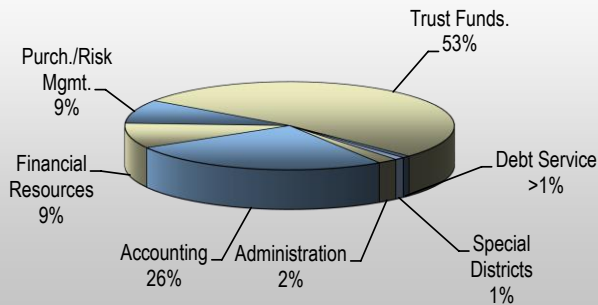
	Objective	Related Goal	Related City Council Goal
1	To present an Annual Budget to the City Council that is balanced, reflects the City Council's goals and priorities, and is approved well in advance of the end of the prior fiscal year.	Goal #2	N/A
2	To receive the Certificate of Achievement for Excellence in Financial Reporting award for the City's Comprehensive Annual Financial Report (CAFR) and the Distinguished Budget Presentation Award for the City's Annual Budget from the Government Finance Officers Association.	Goal #2	N/A
3	To continue to provide timely and accurate financial reports.	Goal #2	N/A
4	To launch a new interactive website that allows for additional citizen participation in the budget preparation process.	Goal #3	N/A
5	To launch a new website that brings together in one place facts, documents, data sets and tools for learning which will provide greater transparency, improved access to information for citizens, and provide useful information about about Riverside.	Goal #3	N/A
6	To ensure the same pricing structure per item for over 80% of the annual purchase orders is maintained.	Goal #2 / Goal #3	N/A

FINANCE DEPARTMENT

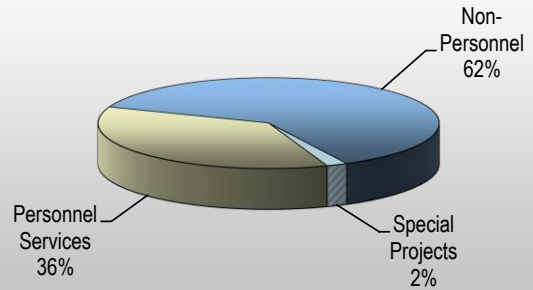
BUDGET SUMMARY BY DIVISION

	Actual 2011/12	Actual 2012/13	Budgeted 2013/14	Budgeted 2014/15	Change
Administration	1,052,170	875,128	912,302	248,596	-72.75%
Accounting	2,543,358	2,902,729	2,962,808	3,231,231	9.06%
Financial Resources	789,122	881,165	1,007,520	1,159,151	15.05%
Purchasing/Risk Management	1,125,224	1,046,881	1,082,906	1,095,588	1.17%
Trust Funds	7,019,726	9,081,203	6,596,648	6,591,587	-0.08%
Debt Service	112,664	301,001	101,990	97,780	-4.13%
Special Districts	151,206	2,677,827	128,000	120,000	-6.25%
Current Operations Budget	\$ 12,793,475	\$ 17,765,936	\$ 12,792,174	\$ 12,543,933	-1.94%

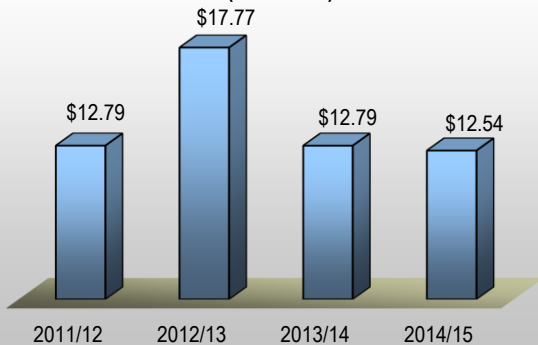
BUDGET BY DIVISION



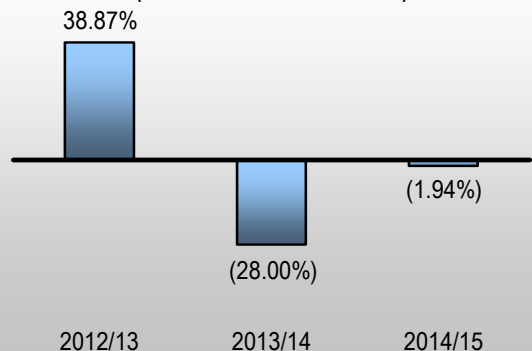
BUDGET BY CATEGORY



HISTORICAL BUDGET (MILLIONS)



HISTORICAL BUDGET INCREASE (OVER PRIOR FISCAL YEAR)



FINANCE DEPARTMENT

BUDGET SUMMARY BY BUDGET CATEGORY

	Actual 2011/12	Actual 2012/13	Budgeted 2013/14	Budgeted 2014/15	Change
Personnel Services	4,194,645	4,245,784	4,523,849	4,553,841	0.66%
Non-Personnel	8,284,386	10,697,350	8,018,325	7,740,092	-3.47%
Special Projects	314,444	2,822,802	250,000	250,000	0.00%
Current Operations Budget	\$ 12,793,475	\$ 17,765,936	\$ 12,792,174	\$ 12,543,933	-1.94%
Equipment Outlay	8,047	6,260	2,000	2,000	0.00%
Debt Service	36,973,899	66,800,773	36,124,703	40,233,873	11.37%
Operating Grants	-	-	-	-	---
Capital Outlay & Grants	-	-	-	-	---
Charges From Others	8,049,186	9,919,031	11,807,827	16,721,484	41.61%
Charges To Others	(36,700,314)	(40,459,708)	(44,680,740)	(55,837,177)	24.97%
Total Budget	\$ 21,124,293	\$ 54,032,292	\$ 16,045,964	\$ 13,664,113	-14.84%

SUMMARY OF SIGNIFICANT BUDGET ADJUSTMENTS – PRIOR YEAR TO CURRENT YEAR

Personnel Adjustments

- None.

Other Adjustments

- The non-personnel budget for the Sundry/General Government Section of the Administration Division included a one-time adjustment related to internal liability insurance costs, which significantly reduced the net budget for this Section for the current year.
- The increase in the charges from others budget is primarily attributable to increase general fund allocation charges.

Departmental Budget Detail

Department / Section: Finance / Finance-Administration
101 - 230000

Object	GL Key	Description	Actual 2012/13	Budgeted 2013/14	Amended 2013/14	Requested 2014/15	% Budget Change
411100	2300000	Salaries-Regular	467,636	503,650	503,650	528,158	4 %
411410	2300000	Vacation Payoff	14,227	0	0	0	---
412000	2300000	Emp Pension & Benefits	188,773	199,468	199,468	217,866	9 %
Personnel Services Total			670,638	703,118	703,118	746,024	6 %
421000	2300000	Professional Services	134,153	148,000	159,956	148,500	%
422000	2300000	Utility Services	3,637	3,700	3,700	3,700	%
424000	2300000	Maint & Repairs	1,156	3,200	3,200	3,200	%
425000	2300000	Office Exp & Supplies	37,600	25,000	25,000	10,000	(60) %
425200	2300000	Periodicals/Dues	1,668	3,300	3,300	3,300	%
426000	2300000	Materials & Supplies	2,034	4,000	4,755	4,000	%
427100	2300000	Travel & Meeting	7,873	1,000	1,000	1,000	%
427200	2300000	Training	350	3,000	3,000	3,000	%
428400	2300000	Liability Insurance	10,156	9,619	9,619	12,661	31 %
Non-personnel Expenses Total			198,630	200,819	213,531	189,361	(5) %
881100	2300000	General Fund Allocation Chgs	229,800	262,045	262,045	2,085,638	695 %
882101	2300000	Annual Utilization Chgs 101 Fd	18,653	18,300	18,300	19,020	3 %
Charges From Others Total			248,454	280,345	280,345	2,104,658	650 %
891100	2300000	General Fund Allocation Chrges	(1,091,844)	(1,184,282)	(1,184,282)	(6,901,883)	482 %
Charges to Others Total			(1,091,844)	(1,184,282)	(1,184,282)	(6,901,883)	482 %
Total Budget Requirements			25,879	0	12,712	(3,861,840)	---

Departmental Budget Detail

Department / Section: Finance / Finance-Sundry/Gen Govt
101 - 230010

Object	GL Key	Description	Actual 2012/13	Budgeted 2013/14	Amended 2013/14	Requested 2014/15	% Budget Change
990520	9880900	Wtr Fund GFT Trans Settlement	0	0	5,025,597	2,487,202	---
		Operating Transfers Out Total	0	0	5,025,597	2,487,202	---
412000	2300100	Emp Pension & Benefits	(92)	0	0	(223,037)	---
		Personnel Services Total	(92)	0	0	(223,037)	---
422000	2300100	Utility Services	1,228	1,500	1,500	1,500	%
428400	2300100	Liability Insurance	0	0	0	(486,252)	---
428420	2300100	Insurance Charges - Direct	0	4,865	4,865	1,000	(79) %
443200	2300100	Refunds & Rebates	4,723	2,000	2,000	20,000	900 %
		Non-personnel Expenses Total	5,951	8,365	8,365	(463,752)	(5,643) %
450043	2300100	Give Big Riverside	0	0	10,000	0	---
450044	2300100	Greenbelt Preservation Project	0	0	50,000	0	---
450045	2300100	Law Library MOU	0	0	233,334	0	---
		Special Projects Total	0	0	293,334	0	---
881100	2300100	General Fund Allocation Chgs	(6,873)	118,774	118,774	1,138,999	858 %
		Charges From Others Total	(6,873)	118,774	118,774	1,138,999	858 %
891100	2300100	General Fund Allocation Chrges	0	0	0	(2,351,681)	---
		Charges to Others Total	0	0	0	(2,351,681)	---
Total Budget Requirements			(1,014)	127,139	5,446,070	587,731	362 %

Departmental Budget Detail

Department / Section: Finance / Finance-Accounting
101 - 230500

Object	GL Key	Description	Actual 2012/13	Budgeted 2013/14	Amended 2013/14	Requested 2014/15	% Budget Change
411100	2305000	Salaries-Regular	1,314,023	1,393,249	1,393,249	1,442,288	3 %
411110	2305000	Salaries-Temp & Part Time	132,350	123,138	123,138	112,520	(8) %
411410	2305000	Vacation Payoff	312	0	0	0	---
411420	2305000	Sick Leave Payoff	341	0	0	0	---
411430	2305000	Compensatory Time Payoff	2,842	0	0	0	---
412000	2305000	Emp Pension & Benefits	644,672	676,772	676,772	673,461	() %
413120	2305000	OT at 1.5 Rate	8,721	0	0	0	---
Personnel Services Total			2,103,264	2,193,159	2,193,159	2,228,269	1 %
421000	2305000	Professional Services	112,847	83,800	126,165	83,800	%
422000	2305000	Utility Services	2,876	4,894	4,894	4,894	%
423000	2305000	Rentals & Transport	29	0	0	0	---
424000	2305000	Maint & Repairs	14,177	15,000	15,563	15,000	%
425000	2305000	Office Exp & Supplies	629,020	622,000	622,000	847,000	36 %
425200	2305000	Periodicals/Dues	479	3,000	3,000	3,000	%
426000	2305000	Materials & Supplies	3,055	6,000	7,211	6,000	%
427100	2305000	Travel & Meeting	1,893	0	0	0	---
427200	2305000	Training	2,570	6,000	6,000	6,000	%
428400	2305000	Liability Insurance	32,512	28,955	28,955	37,268	28 %
Non-personnel Expenses Total			799,464	769,649	813,790	1,002,962	30 %
463300	2305000	Office Furniture & Equip-Cap	6,260	2,000	2,000	2,000	%
Equipment Outlay Total			6,260	2,000	2,000	2,000	---
881100	2305000	General Fund Allocation Chgs	221,992	235,381	235,381	0	---
Charges From Others Total			221,992	235,381	235,381	0	---
891100	2305000	General Fund Allocation Chrges	(2,637,814)	(2,625,189)	(2,625,189)	0	---
892101	2305000	Annual Utiliztn Chgs to 101 Fd	(49,506)	(56,759)	(56,759)	(59,657)	5 %
892510	2305000	Annual Utiliztn Chgs to 510 Fd	(504,493)	(518,008)	(518,008)	(736,767)	42 %
892650	2305000	Annual Utiliztn Chgs to 650 Fd	0	(233)	(233)	(3,576)	1,434 %
Charges to Others Total			(3,191,814)	(3,200,189)	(3,200,189)	(800,000)	(75) %
Total Budget Requirements			(60,831)	0	44,141	2,433,231	---

Departmental Budget Detail

Department / Section: Finance / Finance-Financial Resources
101 - 231000

Object	GL Key	Description	Actual 2012/13	Budgeted 2013/14	Amended 2013/14	Requested 2014/15	% Budget Change
411100	2310000	Salaries-Regular	513,179	609,111	609,111	729,283	19 %
412000	2310000	Emp Pension & Benefits	227,716	269,818	269,818	309,767	14 %
Personnel Services Total			740,896	878,929	878,929	1,039,050	18 %
421000	2310000	Professional Services	79,352	61,550	61,550	52,402	(14) %
422000	2310000	Utility Services	2,918	5,000	5,000	4,400	(12) %
423000	2310000	Rentals & Transport	8,659	9,000	9,000	9,000	%
424000	2310000	Maint & Repairs	1,133	0	0	0	---
425000	2310000	Office Exp & Supplies	35,890	41,300	41,300	36,300	(12) %
425200	2310000	Periodicals/Dues	150	110	110	110	%
427100	2310000	Travel & Meeting	145	0	0	0	---
427200	2310000	Training	262	0	0	0	---
428400	2310000	Liability Insurance	11,757	11,631	11,631	17,889	53 %
Non-personnel Expenses Total			140,268	128,591	128,591	120,101	(6) %
881100	2310000	General Fund Allocation Chgs	254,539	210,320	210,320	0	---
882101	2310000	Annual Utilization Chgs 101 Fd	19,476	19,192	19,192	17,718	(7) %
Charges From Others Total			274,016	229,512	229,512	17,718	(92) %
891100	2310000	General Fund Allocation Chrges	(402,459)	(494,102)	(494,102)	0	---
Charges to Others Total			(402,459)	(494,102)	(494,102)	0	---
Total Budget Requirements			752,723	742,930	742,930	1,176,869	58 %

Departmental Budget Detail

Department / Section: Finance / Finance-Purchasing/Risk Mgmt
101 - 231500

Object	GL Key	Description	Actual 2012/13	Budgeted 2013/14	Amended 2013/14	Requested 2014/15	% Budget Change
411100	2315000	Salaries-Regular	505,156	519,515	519,515	526,144	1 %
412000	2315000	Emp Pension & Benefits	225,497	229,128	229,128	237,391	3 %
413120	2315000	OT at 1.5 Rate	253	0	0	0	---
Personnel Services Total			730,907	748,643	748,643	763,535	1 %
421000	2315000	Professional Services	54,157	51,500	59,666	51,500	%
422000	2315000	Utility Services	4,338	3,087	3,087	3,087	%
423000	2315000	Rentals & Transport	147	800	800	800	%
424000	2315000	Maint & Repairs	0	710	710	710	%
425000	2315000	Office Exp & Supplies	8,140	16,686	16,686	11,546	(30) %
425200	2315000	Periodicals/Dues	1	1,310	1,310	1,310	%
426000	2315000	Materials & Supplies	7	0	0	0	---
427100	2315000	Travel & Meeting	187	0	0	0	---
427200	2315000	Training	959	250	250	250	%
428400	2315000	Liability Insurance	10,968	9,920	9,920	12,850	29 %
Non-personnel Expenses Total			78,908	84,263	92,429	82,053	(2) %
450037	2315000	WELO	157	0	0	0	---
450337	2315000	Hazardous Materials Cleanup	236,908	250,000	250,000	250,000	%
Special Projects Total			237,065	250,000	250,000	250,000	---
881100	2315000	General Fund Allocation Chgs	107,580	107,075	107,075	0	---
882101	2315000	Annual Utilization Chgs 101 Fd	1,740	1,808	1,808	2,032	12 %
Charges From Others Total			109,320	108,883	108,883	2,032	(98) %
891100	2315000	General Fund Allocation Chrges	(1,191,622)	(1,191,789)	(1,191,789)	0	---
Charges to Others Total			(1,191,622)	(1,191,789)	(1,191,789)	0	---
Total Budget Requirements			(35,421)	0	8,166	1,097,620	---

Departmental Budget Detail

Department / Section: Finance / Finance-Debt Service
101 - 237000

Object	GL Key	Description	Actual 2012/13	Budgeted 2013/14	Amended 2013/14	Requested 2014/15	% Budget Change
428420	2370000	Insurance Charges - Direct	1,235	990	990	1,780	79 %
447010	2370000	Annual Bond Expense	30,110	30,000	30,000	30,000	%
Non-personnel Expenses Total			31,345	30,990	30,990	31,780	2 %
481000	2370000	Principal	35,577,359	2,248,982	2,248,982	3,107,203	38 %
481015	2370000	LT Bond Debt Principal	6,255,000	7,070,000	7,070,000	7,950,000	12 %
481018	2370000	Bond Cost Of Issuance	(74,519)	0	0	0	---
482000	2370000	Interest	6,780,925	6,527,166	6,527,166	6,232,837	(4) %
Debt Service Total			48,538,765	15,846,148	15,846,148	17,290,040	9 %
882390	2370000	Annual Utilization Chgs 390 Fd	8,457,491	10,225,670	10,225,670	12,879,066	25 %
Charges From Others Total			8,457,491	10,225,670	10,225,670	12,879,066	25 %
891100	2370000	General Fund Allocation Chrges	(117,294)	(118,255)	(118,255)	0	---
892101	2370000	Annual Utiliztn Chgs to 101 Fd	(23,136,420)	(24,193,938)	(24,193,938)	(30,162,660)	24 %
892240	2370000	Utiliz Chgs-240	0	(38,226)	(38,226)	(38,226)	%
894101	2370000	Interfund Svcs-General Fund	0	(1,752,389)	(1,752,389)	0	---
Charges to Others Total			(23,253,714)	(26,102,808)	(26,102,808)	(30,200,886)	15 %
Total Budget Requirements			33,773,887	0	0	0	---

Departmental Budget Detail

Department / Section: Finance / Finance-Debt
101 - 239000

Object	GL Key	Description	Actual 2012/13	Budgeted 2013/14	Amended 2013/14	Requested 2014/15	% Budget Change
882101	2390001	Annual Utilization Chgs 101 Fd	0	0	0	124,516	---
		Charges From Others Total	0	0	0	124,516	---
		Total Budget Requirements	0	0	0	124,516	---

Departmental Budget Detail

Department / Section: Finance / Finance-Debt Service
390 - 237000

Object	GL Key	Description	Actual 2012/13	Budgeted 2013/14	Amended 2013/14	Requested 2014/15	% Budget Change
421000	2370100	Professional Services	3,540	0	0	0	---
447010	2370100	Annual Bond Expense	65,622	50,000	50,000	50,000	%
455001	2370100	Spec Dist Admin Misc Expense	200,494	21,000	121,000	16,000	(23) %
Non-personnel Expenses Total			269,656	71,000	171,000	66,000	(7) %
481000	2370100	Principal	0	551,100	551,100	1,920,020	248 %
481015	2370100	LT Bond Debt Principal	3,555,000	4,965,000	4,965,000	5,540,000	11 %
481018	2370100	Bond Cost Of Issuance	113,303	0	0	0	---
482000	2370100	Interest	8,236,730	8,780,658	9,192,328	9,570,350	8 %
Debt Service Total			11,905,034	14,296,758	14,708,428	17,030,370	19 %
892101	2370100	Annual Utiliztn Chgs to 101 Fd	(8,457,486)	(10,225,670)	(10,225,670)	(12,879,066)	25 %
892341	2370100	Annual Utiliztn Chgs to 341 Fd	(3,000)	0	0	0	---
892346	2370100	Annual Utiliztn Chgs to 346 Fd	(3,000)	(3,000)	(3,000)	(2,000)	(33) %
892351	2370100	Annual Utiliztn Chgs to 351 Fd	(3,000)	(3,000)	(3,000)	(2,000)	(33) %
892353	2370100	Annual Utiliztn Chgs to 353 Fd	(3,000)	(3,000)	(3,000)	(2,000)	(33) %
892357	2370100	Annual Utiliztn Chgs to 357 Fd	(3,000)	(3,000)	(3,000)	(2,000)	(33) %
892376	2370100	Annual Utiliztn Chgs to 376 Fd	(244,999)	(216,000)	(216,000)	(216,000)	%
892378	2370100	Annual Utiliztn Chgs to 378 Fd	(0)	(1,076,538)	(1,076,538)	(1,491,538)	38 %
892379	2370100	Util Chgs to 379	(203,361)	(230,362)	(203,362)	(242,123)	5 %
892570	2370100	Utilization Chgs to 570 Fund	(840,000)	(738,000)	(738,000)	(738,000)	%
892742	2370100	Utilization Chgs to 742 Fun	(3,000)	(3,000)	(3,000)	(2,000)	(33) %
892745	2370100	Utilization Chgs to 745 Fund	(3,000)	(3,000)	(3,000)	(2,000)	(33) %
892756	2370100	Utiliz Chgs to 756	0	0	0	(2,000)	---
892758	2370100	Utiliz Chgs to 758	(3,000)	(3,000)	(3,000)	(2,000)	(33) %
894411	2370100	Special Capital Imp Fund	(1,558,404)	0	0	0	---
Charges to Others Total			(11,328,252)	(12,507,570)	(12,480,570)	(15,582,727)	24 %
Total Budget Requirements			846,437	1,860,188	2,398,858	1,513,643	(18) %

Departmental Budget Detail

Department / Section: Finance / Finance-Street Lighting
442 - 238000

Object	GL Key	Description	Actual 2012/13	Budgeted 2013/14	Amended 2013/14	Requested 2014/15	% Budget Change
455060	9754100	Hunter Pk Master Drainage Plan	26,313	0	833,317	0	---
455060	9754120	Hunter Pk-Street Imp	0	0	226,395	0	---
455060	9754130	Hunter Park-Detention Basin	0	0	143,894	0	---
455060	9754140	Hunter Park-Storm Drain Lns	0	0	565,983	0	---
Special Projects Total			26,313	0	1,769,589	0	---
Total Budget Requirements			26,313	0	1,769,589	0	---

Departmental Budget Detail

Department / Section: Finance / Fin-Canyon Springs Asmt Dist
450 - 239024

Object	GL Key	Description	Actual 2012/13	Budgeted 2013/14	Amended 2013/14	Requested 2014/15	% Budget Change
455023	2390240	Canyon Springs Series C	282,718	0	171,417	0	---
		Special Projects Total	282,718	0	171,417	0	---
		Total Budget Requirements	282,718	0	171,417	0	---

Departmental Budget Detail

Department / Section: Finance / Finance-CFD 2006-1Rvrwlk Vista
 456 - 239028

Object	GL Key	Description	Actual 2012/13	Budgeted 2013/14	Amended 2013/14	Requested 2014/15	% Budget Change
455020	9875700	Riverwalk Vista Fac - City	2,227,597	0	0	0	---
		Special Projects Total	2,227,597	0	0	0	---
		Total Budget Requirements	2,227,597	0	0	0	---

Departmental Budget Detail

Department / Section: Finance / Finance-CFD 92-1-Sycamore Cyn
458 - 239010

Object	GL Key	Description	Actual 2012/13	Budgeted 2013/14	Amended 2013/14	Requested 2014/15	% Budget Change
411100	2390100	Salaries-Regular	170	0	0	0	---
Personnel Services Total			170	0	0	0	---
421001	2390100	Prof Svcs - Admin	691	0	0	0	---
Non-personnel Expenses Total			691	0	0	0	---
455140	2390100	Sycamore Canyon CFD 92-1	21,916	0	13,743	0	---
455140	9858000	Sycamore Water Quality Basins	8,232	0	1,231,789	0	---
455140	9860900	Sycamore @ Alessandro Median	18,957	0	750,000	0	---
Special Projects Total			49,107	0	1,995,532	0	---
Total Budget Requirements			49,969	0	1,995,532	0	---

Departmental Budget Detail

Department / Section: Finance / Finance-Unemployment Trust
620 - 232030

Object	GL Key	Description	Actual 2012/13	Budgeted 2013/14	Amended 2013/14	Requested 2014/15	% Budget Change
428521	2320300	Claims-Temp Disability	178,841	215,392	215,392	132,000	(38) %
Non-personnel Expenses Total			178,841	215,392	215,392	132,000	(38) %
881100	2320300	General Fund Allocation Chgs	21,348	15,515	15,515	9,221	(40) %
Charges From Others Total			21,348	15,515	15,515	9,221	(40) %
Total Budget Requirements			200,189	230,907	230,907	141,221	(38) %

Departmental Budget Detail

Department / Section: Finance / Finance-Liability Trust
630 - 232020

Object	GL Key	Description	Actual 2012/13	Budgeted 2013/14	Amended 2013/14	Requested 2014/15	% Budget Change
421000	2320200	Professional Services	0	6,200	6,200	0	---
423000	2320200	Rentals & Transport	0	250	250	0	---
425000	2320200	Office Exp & Supplies	45	750	750	200	(73) %
426000	2320200	Materials & Supplies	0	2,250	2,250	0	---
427200	2320200	Training	0	1,700	1,700	0	---
428100	2320200	Adjuster Service Fees	177,550	0	0	180,000	---
428200	2320200	Legal Fees	3,072,984	1,950,000	1,980,402	2,000,000	2 %
428300	2320200	Excess Insurance Premium	0	420,106	420,106	0	---
428410	2320200	Claims & Judgements Adj	(514,088)	0	0	0	---
428420	2320200	Insurance Charges - Direct	400,101	0	0	429,387	---
428610	2320200	Bodily Injury Claims	4,033,518	2,000,000	2,000,000	2,000,000	%
428630	2320200	Property Damage Claims	1,732,249	2,000,000	2,000,000	1,850,000	(7) %
Non-personnel Expenses Total			8,902,361	6,381,256	6,411,658	6,459,587	1 %
482000	2320200	Interest	74,759	0	0	0	---
Debt Service Total			74,759	0	0	0	---
881100	2320200	General Fund Allocation Chgs	521,106	528,617	528,617	314,582	(40) %
Charges From Others Total			521,106	528,617	528,617	314,582	(40) %
Total Budget Requirements			9,498,228	6,909,873	6,940,275	6,774,169	(1) %

Departmental Budget Detail

Department / Section: Finance / Finance-Asmt District Misc
741 - 239021

Object	GL Key	Description	Actual 2012/13	Budgeted 2013/14	Amended 2013/14	Requested 2014/15	% Budget Change
447010	2390210	Annual Bond Expense	10,590	5,000	5,000	5,000	%
Non-personnel Expenses Total			10,590	5,000	5,000	5,000	---
481000	2390210	Principal	675,000	270,000	270,000	275,000	1 %
482000	2390210	Interest	178,307	140,732	140,732	134,763	(4) %
Debt Service Total			853,307	410,732	410,732	409,763	() %
881100	2390210	General Fund Allocation Chgs	7,020	2,793	2,793	9,421	237 %
882390	2390210	Annual Utilization Chgs 390 Fd	3,000	0	0	0	---
Charges From Others Total			10,020	2,793	2,793	9,421	237 %
Total Budget Requirements			873,919	418,525	418,525	424,184	1 %

Departmental Budget Detail

Department / Section: Finance / Finance-Hunter Park Asmt Dist
742 - 239027

Object	GL Key	Description	Actual 2012/13	Budgeted 2013/14	Amended 2013/14	Requested 2014/15	% Budget Change
447010	2390270	Annual Bond Expense	11,365	15,000	15,000	15,000	%
Non-personnel Expenses Total			11,365	15,000	15,000	15,000	---
481000	2390270	Principal	295,000	310,000	310,000	325,000	4 %
482000	2390270	Interest	700,752	687,365	687,365	672,993	(2) %
Debt Service Total			995,752	997,365	997,365	997,993	%
881100	2390270	General Fund Allocation Chgs	6,909	6,948	6,948	14,035	102 %
882390	2390270	Annual Utilization Chgs 390 Fd	3,000	3,000	3,000	2,000	(33) %
Charges From Others Total			9,909	9,948	9,948	16,035	61 %
Total Budget Requirements			1,017,027	1,022,313	1,022,313	1,029,028	%

Departmental Budget Detail

Department / Section: Finance / Finance-Riverwalk Asmt Dist
745 - 239025

Object	GL Key	Description	Actual 2012/13	Budgeted 2013/14	Amended 2013/14	Requested 2014/15	% Budget Change
447010	2390251	Annual Bond Expense	8,777	18,000	18,000	10,000	(44) %
Non-personnel Expenses Total			8,777	18,000	18,000	10,000	(44) %
481000	2390251	Principal	420,000	420,000	420,000	425,000	1 %
482000	2390251	Interest	311,306	302,907	302,907	293,394	(3) %
Debt Service Total			731,306	722,907	722,907	718,394	() %
881100	2390251	General Fund Allocation Chgs	5,509	5,471	5,471	8,845	61 %
882390	2390251	Annual Utilization Chgs 390 Fd	3,000	3,000	3,000	2,000	(33) %
Charges From Others Total			8,509	8,471	8,471	10,845	28 %
Total Budget Requirements			748,593	749,378	749,378	739,239	(1) %

Departmental Budget Detail

Department / Section: Finance / Finance-Riverwak Bus Asmt Dist
746 - 239026

Object	GL Key	Description	Actual 2012/13	Budgeted 2013/14	Amended 2013/14	Requested 2014/15	% Budget Change
447010	2390261	Annual Bond Expense	7,339	15,000	15,000	10,000	(33) %
Non-personnel Expenses Total			7,339	15,000	15,000	10,000	(33) %
481000	2390261	Principal	105,000	0	0	0	---
481015	2390261	LT Bond Debt Principal	0	110,000	110,000	115,000	4 %
482000	2390261	Interest	184,365	178,828	178,828	172,920	(3) %
Debt Service Total			289,365	288,828	288,828	287,920	() %
881100	2390261	General Fund Allocation Chgs	2,691	2,659	2,659	5,603	110 %
882390	2390261	Annual Utilization Chgs 390 Fd	3,000	3,000	3,000	2,000	(33) %
Charges From Others Total			5,691	5,659	5,659	7,603	34 %
Total Budget Requirements			302,396	309,487	309,487	305,523	(1) %

Departmental Budget Detail

Department / Section: Finance / Finance-CFD 86-1-Orangecrest
751 - 239013

Object	GL Key	Description	Actual 2012/13	Budgeted 2013/14	Amended 2013/14	Requested 2014/15	% Budget Change
447010	2390131	Annual Bond Expense	27,819	25,000	47,700	30,000	20 %
Non-personnel Expenses Total			27,819	25,000	47,700	30,000	20 %
481015	2390131	LT Bond Debt Principal	868,474	990,000	990,000	911,904	(7) %
482000	2390131	Interest	204,330	296,250	296,250	116,398	(60) %
Debt Service Total			1,072,805	1,286,250	1,286,250	1,028,302	(20) %
881100	2390131	General Fund Allocation Chgs	9,253	9,378	9,378	12,111	29 %
882390	2390131	Annual Utilization Chgs 390 Fd	3,000	3,000	3,000	2,000	(33) %
Charges From Others Total			12,253	12,378	12,378	14,111	14 %
Total Budget Requirements			1,112,878	1,323,628	1,346,328	1,072,413	(18) %

Departmental Budget Detail

Department / Section: Finance / Finance-CFD 90-1-Highlander
753 - 239014

Object	GL Key	Description	Actual 2012/13	Budgeted 2013/14	Amended 2013/14	Requested 2014/15	% Budget Change
447010	2390141	Annual Bond Expense	7,627	20,000	20,000	15,000	(25) %
Non-personnel Expenses Total			7,627	20,000	20,000	15,000	(25) %
481015	2390141	LT Bond Debt Principal	1,155,000	1,220,000	1,220,000	1,285,000	5 %
482000	2390141	Interest	244,062	178,750	178,750	109,863	(38) %
Debt Service Total			1,399,062	1,398,750	1,398,750	1,394,863	() %
881100	2390141	General Fund Allocation Chgs	9,612	9,673	9,673	13,755	42 %
882390	2390141	Annual Utilization Chgs 390 Fd	3,000	3,000	3,000	2,000	(33) %
Charges From Others Total			12,612	12,673	12,673	15,755	24 %
Total Budget Requirements			1,419,302	1,431,423	1,431,423	1,425,618	() %

Departmental Budget Detail

Department / Section: Finance / Finance-CFD 2006-1Rvrwlk Vista
756 - 239028

Object	GL Key	Description	Actual 2012/13	Budgeted 2013/14	Amended 2013/14	Requested 2014/15	% Budget Change
447010	2390280	Annual Bond Expense	4,502	0	0	15,000	---
Non-personnel Expenses Total			4,502	0	0	15,000	---
481000	2390280	Principal	0	0	0	45,000	---
481018	2390280	Bond Cost Of Issuance	153,578	0	0	0	---
482000	2390280	Interest	0	0	0	207,819	---
Debt Service Total			153,578	0	0	252,819	---
881100	2390280	General Fund Allocation Chgs	0	0	0	34,968	---
882390	2390280	Annual Utilization Chgs 390 Fd	0	0	0	2,000	---
Charges From Others Total			0	0	0	36,968	---
Total Budget Requirements			158,080	0	0	304,787	---

Departmental Budget Detail

Department / Section: Finance / Finance-CFD 2002-1-Orangecrest
757 - 239012

Object	GL Key	Description	Actual 2012/13	Budgeted 2013/14	Amended 2013/14	Requested 2014/15	% Budget Change
447010	2390121	Annual Bond Expense	5,555	15,000	15,000	10,000	(33) %
Non-personnel Expenses Total			5,555	15,000	15,000	10,000	(33) %
481015	2390121	LT Bond Debt Principal	116,525	180,000	180,000	163,097	(9) %
482000	2390121	Interest	27,415	52,875	52,875	20,818	(60) %
Debt Service Total			143,941	232,875	232,875	183,915	(21) %
881100	2390121	General Fund Allocation Chgs	2,373	2,396	2,396	5,605	133 %
882390	2390121	Annual Utilization Chgs 390 Fd	3,000	3,000	3,000	2,000	(33) %
Charges From Others Total			5,373	5,396	5,396	7,605	40 %
Total Budget Requirements			154,871	253,271	253,271	201,520	(20) %

Departmental Budget Detail

Department / Section: Finance / Finance-CFD 92-1-Sycamore Cyn
758 - 239010

Object	GL Key	Description	Actual 2012/13	Budgeted 2013/14	Amended 2013/14	Requested 2014/15	% Budget Change
447010	2390101	Annual Bond Expense	7,652	15,000	15,000	10,000	(33) %
Non-personnel Expenses Total			7,652	15,000	15,000	10,000	(33) %
481015	2390101	LT Bond Debt Principal	210,000	220,000	220,000	225,000	2 %
482000	2390101	Interest	433,096	424,090	424,090	414,494	(2) %
Debt Service Total			643,096	644,090	644,090	639,494	() %
881100	2390101	General Fund Allocation Chgs	4,800	4,812	4,812	10,349	115 %
882390	2390101	Annual Utilization Chgs 390 Fd	3,000	3,000	3,000	2,000	(33) %
Charges From Others Total			7,800	7,812	7,812	12,349	58 %
Total Budget Requirements			658,549	666,902	666,902	661,843	() %