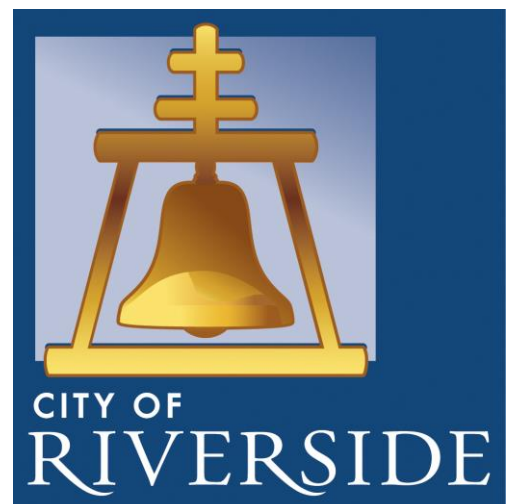


FINANCE DEPARTMENT

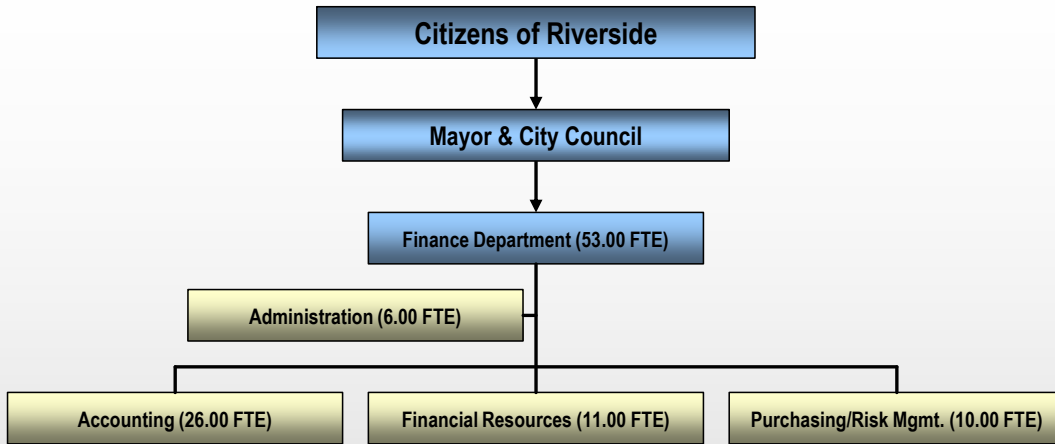
MISSION STATEMENT

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.

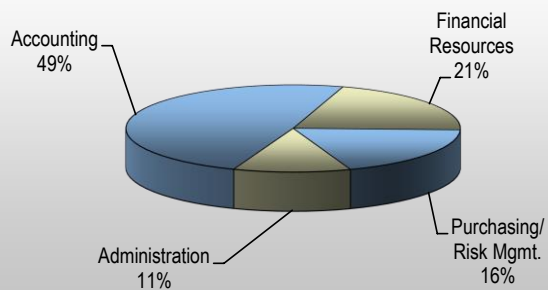


FINANCE DEPARTMENT

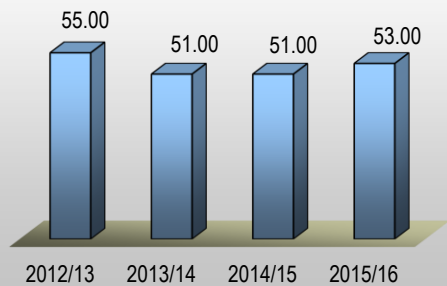
DEPARTMENT ORGANIZATIONAL CHART



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 2012/13	Budgeted 2013/14	Budgeted 2014/15	Budgeted 2015/16	Change
Administration	5.00	5.00	5.00	6.00	1.00
Accounting	29.00	27.00	27.00	26.00	(1.00)
Financial Resources	12.00	11.00	11.00	11.00	-
Purchasing/Risk Management	9.00	8.00	8.00	10.00	2.00
Total Personnel	55.00	51.00	51.00	53.00	2.00

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 2014/15 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	Financial Prudence
2	Completed the City's 2013/14 Comprehensive Annual Financial Report (CAFR) and other audit reports in October 2014.	Goal #2	Transparency
3	Managed the Fiscal Year 2014/15 budget proactively.	Goal #2	Financial Prudence
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.	Goal #2	Financial Prudence
6	Launched the online checkbook component of the City's OpenGov.com site to promote greater City transparency.	Goal #3	Transparency

FINANCE DEPARTMENT

FISCAL YEAR 2015/16 DEPARTMENT OBJECTIVES

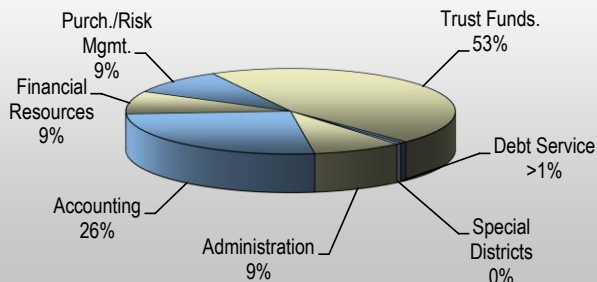
	Objective	Related Goal	Related City Council Goal
1	To prepare a written and enhanced General Fund Reserve Policy.	Goal #1 / Goal #2	Financial Prudence / Transparency
2	To present an Annual Budget to the City Council that is balanced, reflects the City Council's goals and priorities, and is approved well in advance of the end of the prior fiscal year.	Goal #2	Financial Prudence
3	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	Financial Prudence
4	To continue to provide timely and accurate financial reports.	Goal #2	Financial Prudence / Transparency
5	To ensure the same pricing structure per item for over 80% of the annual purchase orders is maintained.	Goal #2 / Goal #3	N/A
6	To develop a comprehensive vehicle and equipment replacement program.	Goal #2 / Goal #3	Financial Prudence
7	To launch a new interactive website that allows for additional citizen participation in the budget preparation process.	Goal #3	Transparency
8	To enhance contract management.	Goal #3	Financial Prudence / Transparency

FINANCE DEPARTMENT

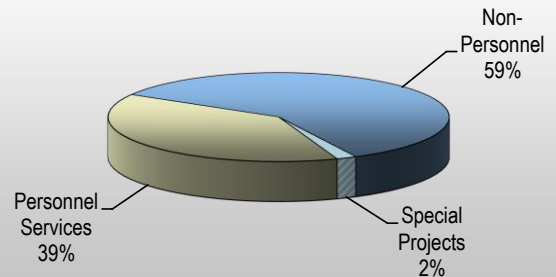
BUDGET SUMMARY BY DIVISION

	Actual 2012/13	Actual 2013/14	Budgeted 2014/15	Budgeted 2015/16	Change
Administration	875,128	1,258,252	248,596	1,158,644	366.08%
Accounting	2,902,729	3,213,510	3,231,231	3,466,085	7.27%
Financial Resources	881,165	1,038,038	1,159,151	1,136,201	-1.98%
Purchasing/Risk Management	1,046,881	1,066,262	1,095,588	1,263,875	15.36%
Trust Funds	9,081,203	6,046,744	6,591,587	6,010,216	-8.82%
Debt Service	301,001	92,051	97,780	91,948	-5.96%
Special Districts	2,677,827	2,231,259	120,000	65,000	-45.83%
Current Operations Budget	\$ 17,765,936	\$ 14,946,117	\$ 12,543,933	\$ 13,191,969	5.17%

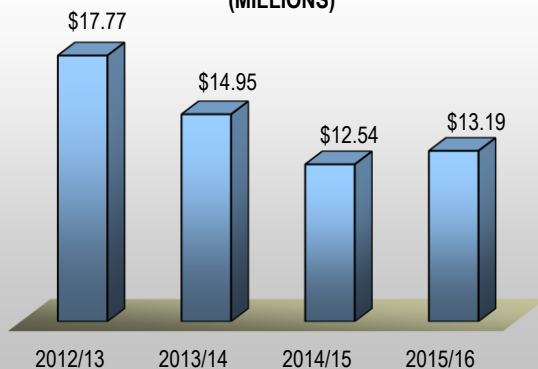
BUDGET BY DIVISION



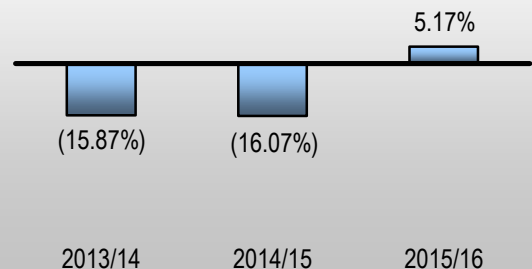
BUDGET BY CATEGORY



HISTORICAL BUDGET (MILLIONS)



HISTORICAL BUDGET INCREASE (OVER PRIOR FISCAL YEAR)



FINANCE DEPARTMENT

BUDGET SUMMARY BY BUDGET CATEGORY

	Actual 2012/13	Actual 2013/14	Budgeted 2014/15	Budgeted 2015/16	Change
Personnel Services	4,245,784	4,521,426	4,553,841	5,138,272	12.83%
Non-Personnel	10,697,350	7,786,100	7,740,092	7,803,697	0.82%
Special Projects	2,822,802	2,638,591	250,000	250,000	0.00%
Current Operations Budget	\$ 17,765,936	\$ 14,946,117	\$ 12,543,933	\$ 13,191,969	5.17%
Equipment Outlay	6,260	63,404	2,000	6,500	225.00%
Debt Service	66,800,773	67,079,676	40,233,873	38,532,724	-4.23%
Operating Grants	-	-	-	-	---
Capital Outlay & Grants	-	-	-	-	---
Charges From Others	9,919,031	11,438,775	16,721,484	17,588,385	5.18%
Charges To Others	(40,459,708)	(41,702,656)	(55,837,177)	(57,991,468)	3.86%
Total Budget	\$ 54,032,292	\$ 51,825,316	\$ 13,664,113	\$ 11,328,110	-17.10%

SUMMARY OF SIGNIFICANT BUDGET ADJUSTMENTS – PRIOR YEAR TO CURRENT YEAR

Personnel Adjustments

1. The increase in the personnel services budget is primarily attributable to adding two positions in the Purchasing & Risk Management Division, which are offset by a reduction in budgeted non-personnel expenses for consultants.

Other Adjustments

1. The debt service budget is decreasing due to the maturity of several bond issues related to Community Facilities Districts.

Departmental Budget Detail

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

Object	GL Key	Description	Actual 2013/14	Budgeted 2014/15	Amended 2014/15	Requested 2015/16	% Budget Change
411100	2300000	Salaries-Regular	511,717	528,158	528,158	612,840	16 %
411110	2300000	Salaries-Temp & Part Time	0	0	0	52,539	---
411410	2300000	Vacation Payoff	12,038	0	0	0	---
412000	2300000	Emp Pension & Benefits	201,895	217,866	217,866	284,010	30 %
Personnel Services Total			725,650	746,024	746,024	949,389	27 %
421000	2300000	Professional Services	198,663	148,500	164,929	155,775	4 %
421001	2300000	Prof Svcs - Admin	343	0	0	0	---
422000	2300000	Utility Services	3,356	3,700	3,700	3,700	%
424000	2300000	Maint & Repairs	382	3,200	3,200	3,200	%
425000	2300000	Office Exp & Supplies	58,535	10,000	12,066	7,000	(30) %
425200	2300000	Periodicals/Dues	2,365	3,300	3,300	3,300	%
426000	2300000	Materials & Supplies	419	4,000	4,755	3,000	(25) %
427100	2300000	Travel & Meeting	4,212	1,000	1,000	2,000	100 %
427200	2300000	Training	1,009	3,000	3,000	3,000	%
428400	2300000	Liability Insurance	9,618	12,661	12,661	15,780	24 %
Non-personnel Expenses Total			278,907	189,361	208,612	196,755	3 %
462305	2300000	Computer System Upgrades	57,235	0	0	0	---
Equipment Outlay Total			57,235	0	0	0	---
881100	2300000	General Fund Allocation Chgs	262,044	2,085,638	2,085,638	2,190,320	5 %
882101	2300000	Annual Utilization Chgs 101 Fd	24,108	19,020	19,020	21,625	13 %
Charges From Others Total			286,153	2,104,658	2,104,658	2,211,945	5 %
891100	2300000	General Fund Allocation Chrges	(1,184,281)	(6,901,883)	(6,901,883)	(7,078,037)	2 %
Charges to Others Total			(1,184,281)	(6,901,883)	(6,901,883)	(7,078,037)	2 %
Total Budget Requirements			163,665	(3,861,840)	(3,842,588)	(3,719,948)	(3) %

Departmental Budget Detail

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

Object	GL Key	Description	Actual 2013/14	Budgeted 2014/15	Amended 2014/15	Requested 2015/16	% Budget Change
990520	9880900	Wtr Fund GFT Trans Settlement	3,333,333	2,487,202	4,179,465	2,487,202	%
		Operating Transfers Out Total	3,333,333	2,487,202	4,179,465	2,487,202	---
412000	2300100	Emp Pension & Benefits	(37)	(223,037)	(223,037)	0	---
		Personnel Services Total	(37)	(223,037)	(223,037)	0	---
422000	2300100	Utility Services	909	1,500	1,500	1,500	%
428400	2300100	Liability Insurance	0	(486,252)	(486,252)	0	---
428420	2300100	Insurance Charges - Direct	2,000	1,000	1,000	1,000	%
443200	2300100	Refunds & Rebates	7,487	20,000	20,000	10,000	(50) %
		Non-personnel Expenses Total	10,397	(463,752)	(463,752)	12,500	(102) %
450043	2300100	Give Big Riverside	10,000	0	0	0	---
450044	2300100	Greenbelt Preservation Project	0	0	50,000	0	---
450045	2300100	Law Library MOU	233,333	0	0	0	---
		Special Projects Total	243,333	0	50,000	0	---
881100	2300100	General Fund Allocation Chgs	118,773	1,138,999	1,138,999	1,090,104	(4) %
		Charges From Others Total	118,773	1,138,999	1,138,999	1,090,104	(4) %
891100	2300100	General Fund Allocation Chrges	0	(2,351,681)	(2,351,681)	(2,359,120)	%
		Charges to Others Total	0	(2,351,681)	(2,351,681)	(2,359,120)	%
Total Budget Requirements			3,705,800	587,731	2,329,994	1,230,686	109 %

Departmental Budget Detail

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

Object	GL Key	Description	Actual 2013/14	Budgeted 2014/15	Amended 2014/15	Requested 2015/16	% Budget Change
411100	2305000	Salaries-Regular	1,392,166	1,442,288	1,442,288	1,448,305	%
411110	2305000	Salaries-Temp & Part Time	108,719	112,520	112,520	71,835	(36) %
411410	2305000	Vacation Payoff	52	0	0	0	---
412000	2305000	Emp Pension & Benefits	653,471	673,461	673,461	707,125	4 %
413120	2305000	OT at 1.5 Rate	2,861	0	0	0	---
Personnel Services Total			2,157,271	2,228,269	2,228,269	2,227,265	() %
421000	2305000	Professional Services	107,795	83,800	142,319	83,800	%
421001	2305000	Prof Svcs - Admin	170	0	0	0	---
422000	2305000	Utility Services	2,375	4,894	4,894	3,240	(33) %
423000	2305000	Rentals & Transport	125	0	0	0	---
424000	2305000	Maint & Repairs	5,081	15,000	15,563	10,000	(33) %
425000	2305000	Office Exp & Supplies	902,845	847,000	847,094	1,094,500	29 %
425200	2305000	Periodicals/Dues	615	3,000	3,000	1,350	(55) %
426000	2305000	Materials & Supplies	2,928	6,000	7,211	5,000	(16) %
427100	2305000	Travel & Meeting	987	0	0	0	---
427200	2305000	Training	4,249	6,000	6,000	5,000	(16) %
428400	2305000	Liability Insurance	28,954	37,268	37,268	35,930	(3) %
Non-personnel Expenses Total			1,056,130	1,002,962	1,063,351	1,238,820	23 %
452004	2305000	City-Wide Employee Training	108	0	0	0	---
Special Projects Total			108	0	0	0	---
463300	2305000	Office Furniture & Equip-Cap	6,169	2,000	2,283	6,500	225 %
Equipment Outlay Total			6,169	2,000	2,283	6,500	225 %
881100	2305000	General Fund Allocation Chgs	235,380	0	0	0	---
Charges From Others Total			235,380	0	0	0	---
891100	2305000	General Fund Allocation Chrges	(2,625,190)	0	0	0	---
892101	2305000	Annual Utiliztn Chgs to 101 Fd	(56,758)	(59,657)	(59,657)	(81,490)	36 %
892510	2305000	Annual Utiliztn Chgs to 510 Fd	(769,507)	(736,767)	(736,767)	(952,127)	29 %
892650	2305000	Annual Utiliztn Chgs to 650 Fd	(232)	(3,576)	(3,576)	(16,383)	358 %
894510	2305000	Interfund Svcs-Electric Fund	(1,202)	0	0	0	---
Charges to Others Total			(3,452,891)	(800,000)	(800,000)	(1,050,000)	31 %
Total Budget Requirements			2,168	2,433,231	2,493,904	2,422,585	() %

Departmental Budget Detail

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

Object	GL Key	Description	Actual 2013/14	Budgeted 2014/15	Amended 2014/15	Requested 2015/16	% Budget Change
411100	2310000	Salaries-Regular	628,684	729,283	729,283	712,610	(2) %
412000	2310000	Emp Pension & Benefits	266,188	309,767	309,767	316,809	2 %
Personnel Services Total			894,873	1,039,050	1,039,050	1,029,419	() %
421000	2310000	Professional Services	66,259	52,402	52,402	36,352	(30) %
421001	2310000	Prof Svcs - Admin	35	0	0	0	---
422000	2310000	Utility Services	3,324	4,400	4,400	3,540	(19) %
423000	2310000	Rentals & Transport	9,044	9,000	9,000	9,000	%
424000	2310000	Maint & Repairs	668	0	0	0	---
425000	2310000	Office Exp & Supplies	49,903	36,300	36,418	40,000	10 %
425200	2310000	Periodicals/Dues	260	110	110	260	136 %
426000	2310000	Materials & Supplies	595	0	0	0	---
427100	2310000	Travel & Meeting	1,108	0	0	0	---
427200	2310000	Training	334	0	0	0	---
428400	2310000	Liability Insurance	11,631	17,889	17,889	17,630	(1) %
Non-personnel Expenses Total			143,164	120,101	120,219	106,782	(11) %
881100	2310000	General Fund Allocation Chgs	210,319	0	0	0	---
882101	2310000	Annual Utilization Chgs 101 Fd	19,191	17,718	17,718	29,574	66 %
Charges From Others Total			229,511	17,718	17,718	29,574	66 %
891100	2310000	General Fund Allocation Chrges	(494,101)	0	0	0	---
Charges to Others Total			(494,101)	0	0	0	---
Total Budget Requirements			773,448	1,176,869	1,176,987	1,165,775	() %

Departmental Budget Detail

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

Object	GL Key	Description	Actual 2013/14	Budgeted 2014/15	Amended 2014/15	Requested 2015/16	% Budget Change
411100	2315000	Salaries-Regular	516,139	526,144	526,144	621,971	18 %
412000	2315000	Emp Pension & Benefits	227,337	237,391	237,391	310,228	30 %
413230	2315000	Holiday OT-Reg/Ret	190	0	0	0	---
Personnel Services Total			743,667	763,535	763,535	932,199	22 %
421000	2315000	Professional Services	50,000	51,500	59,666	51,500	%
422000	2315000	Utility Services	5,670	3,087	3,087	4,280	38 %
423000	2315000	Rentals & Transport	143	800	800	800	%
424000	2315000	Maint & Repairs	0	710	710	750	5 %
425000	2315000	Office Exp & Supplies	7,959	11,546	11,546	8,180	(29) %
425200	2315000	Periodicals/Dues	(61)	1,310	1,310	1,220	(6) %
426000	2315000	Materials & Supplies	278	0	0	0	---
427100	2315000	Travel & Meeting	885	0	0	0	---
427200	2315000	Training	213	250	250	250	%
428400	2315000	Liability Insurance	9,919	12,850	12,850	14,696	14 %
Non-personnel Expenses Total			75,009	82,053	90,219	81,676	() %
450337	2315000	Hazardous Materials Cleanup	247,584	250,000	250,724	250,000	%
Special Projects Total			247,584	250,000	250,724	250,000	---
881100	2315000	General Fund Allocation Chgs	107,074	0	0	0	---
882101	2315000	Annual Utilization Chgs 101 Fd	1,807	2,032	2,032	1,809	(10) %
Charges From Others Total			108,882	2,032	2,032	1,809	(10) %
891100	2315000	General Fund Allocation Chrges	(1,191,789)	0	0	0	---
892630	2315000	Annual Utiliztn Chgs to 630 Fd	0	0	0	(195,840)	---
Charges to Others Total			(1,191,789)	0	0	(195,840)	---
Total Budget Requirements			(16,643)	1,097,620	1,106,511	1,069,844	(2) %

Departmental Budget Detail

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

Object	GL Key	Description	Actual 2013/14	Budgeted 2014/15	Amended 2014/15	Requested 2015/16	% Budget Change
428420	2370000	Insurance Charges - Direct	1,225	1,780	1,780	1,948	9 %
447010	2370000	Annual Bond Expense	53,768	30,000	40,000	30,000	%
Non-personnel Expenses Total			54,993	31,780	41,780	31,948	%
481000	2370000	Principal	33,224,470	3,107,203	34,047,203	3,413,711	9 %
481015	2370000	LT Bond Debt Principal	7,070,000	7,950,000	7,950,000	8,895,000	11 %
481018	2370000	Bond Cost Of Issuance	102,813	0	172,476	0	---
482000	2370000	Interest	6,259,102	6,232,837	6,232,837	5,839,279	(6) %
Debt Service Total			46,656,386	17,290,040	48,402,516	18,147,990	4 %
882390	2370000	Annual Utilization Chgs 390 Fd	9,850,810	12,879,066	12,879,066	12,856,865	() %
882570	2370000	Annual Utilization Chgs 570 Fd	0	0	0	717,896	---
Charges From Others Total			9,850,810	12,879,066	12,879,066	13,574,761	5 %
891100	2370000	General Fund Allocation Chrges	(118,254)	0	0	0	---
892101	2370000	Annual Utiliztn Chgs to 101 Fd	(24,193,938)	(30,162,660)	(30,162,660)	(31,716,473)	5 %
892240	2370000	Utiliz Chgs-240	(38,226)	(38,226)	(38,226)	(38,226)	%
Charges to Others Total			(24,350,418)	(30,200,886)	(30,200,886)	(31,754,699)	5 %
Total Budget Requirements			32,211,771	0	31,122,476	0	---

Departmental Budget Detail

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

Object	GL Key	Description	Actual 2013/14	Budgeted 2014/15	Amended 2014/15	Requested 2015/16	% Budget Change
882101	2390001	Annual Utilization Chgs 101 Fd	0	124,516	124,516	133,195	6 %
		Charges From Others Total	0	124,516	124,516	133,195	6 %
		Total Budget Requirements	0	124,516	124,516	133,195	6 %

Departmental Budget Detail

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

Object	GL Key	Description	Actual 2013/14	Budgeted 2014/15	Amended 2014/15	Requested 2015/16	% Budget Change
421000	2370100	Professional Services	4,291	0	0	0	---
447010	2370100	Annual Bond Expense	31,808	50,000	50,000	50,000	%
455001	2370100	Spec Dist Admin Misc Expense	957	16,000	136,042	10,000	(37) %
Non-personnel Expenses Total			37,058	66,000	186,042	60,000	(9) %
481000	2370100	Principal	630,456	1,920,020	1,920,020	2,009,763	4 %
481015	2370100	LT Bond Debt Principal	4,965,000	5,540,000	5,540,000	5,815,000	4 %
482000	2370100	Interest	8,920,571	9,570,350	9,570,350	9,216,492	(3) %
Debt Service Total			14,516,027	17,030,370	17,030,370	17,041,255	%
892101	2370100	Annual Utiliztn Chgs to 101 Fd	(9,850,810)	(12,879,066)	(12,879,066)	(12,856,865)	() %
892346	2370100	Annual Utiliztn Chgs to 346 Fd	(3,000)	(2,000)	(2,000)	(2,000)	%
892351	2370100	Annual Utiliztn Chgs to 351 Fd	(3,000)	(2,000)	(2,000)	0	---
892353	2370100	Annual Utiliztn Chgs to 353 Fd	(3,000)	(2,000)	(2,000)	0	---
892357	2370100	Annual Utiliztn Chgs to 357 Fd	(3,000)	(2,000)	(2,000)	0	---
892376	2370100	Annual Utiliztn Chgs to 376 Fd	(216,000)	(216,000)	(216,000)	(216,000)	%
892378	2370100	Annual Utiliztn Chgs to 378 Fd	0	(1,491,538)	(1,491,538)	(1,489,938)	() %
892379	2370100	Util Chgs to 379	(203,362)	(242,123)	(242,123)	(242,969)	%
892570	2370100	Utilization Chgs to 570 Fund	(738,000)	(738,000)	(738,000)	(738,000)	%
892742	2370100	Utilization Chgs to 742 Fun	(3,000)	(2,000)	(2,000)	(2,000)	%
892745	2370100	Utilization Chgs to 745 Fund	(3,000)	(2,000)	(2,000)	(2,000)	%
892756	2370100	Utiliz Chgs to 756	0	(2,000)	(2,000)	(2,000)	%
892758	2370100	Utiliz Chgs to 758	(3,000)	(2,000)	(2,000)	(2,000)	%
Charges to Others Total			(11,029,172)	(15,582,727)	(15,582,727)	(15,553,772)	() %
Total Budget Requirements			3,523,913	1,513,643	1,633,685	1,547,483	2 %

Departmental Budget Detail

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

Object	GL Key	Description	Actual 2013/14	Budgeted 2014/15	Amended 2014/15	Requested 2015/16	% Budget Change
455060	9754100	Hunter Pk Master Drainage Plan	9,901	0	823,415	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			9,901	0	1,759,688	0	---
Total Budget Requirements			9,901	0	1,759,688	0	---

Departmental Budget Detail

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

Object	GL Key	Description	Actual 2013/14	Budgeted 2014/15	Amended 2014/15	Requested 2015/16	% Budget Change
455023	2390240	Canyon Springs Series C	0	0	171,417	0	---
		Special Projects Total	0	0	171,417	0	---
		Total Budget Requirements	0	0	171,417	0	---

Departmental Budget Detail

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

Object	GL Key	Description	Actual 2013/14	Budgeted 2014/15	Amended 2014/15	Requested 2015/16	% Budget Change
455020	9875700	Riverwalk Vista Fac - City	1,412,153	0	0	0	---
		Special Projects Total	1,412,153	0	0	0	---
		Total Budget Requirements	1,412,153	0	0	0	---

Departmental Budget Detail

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

Object	GL Key	Description	Actual 2013/14	Budgeted 2014/15	Amended 2014/15	Requested 2015/16	% Budget Change
455140	2390100	Sycamore Canyon CFD 92-1	13,317	0	426	0	---
455140	9858000	Sycamore Water Quality Basins	54,437	0	1,177,351	0	---
455140	9860900	Sycamore @ Alessandro Median	657,756	0	92,243	0	---
Special Projects Total			725,511	0	1,270,021	0	---
Total Budget Requirements			725,511	0	1,270,021	0	---

Departmental Budget Detail

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

Object	GL Key	Description	Actual 2013/14	Budgeted 2014/15	Amended 2014/15	Requested 2015/16	% Budget Change
428521	2320300	Claims-Temp Disability	128,807	132,000	132,000	140,000	6 %
Non-personnel Expenses Total			128,807	132,000	132,000	140,000	6 %
881100	2320300	General Fund Allocation Chgs	15,514	9,221	9,221	13,110	42 %
Charges From Others Total			15,514	9,221	9,221	13,110	42 %
Total Budget Requirements			144,321	141,221	141,221	153,110	8 %

Departmental Budget Detail

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

Object	GL Key	Description	Actual 2013/14	Budgeted 2014/15	Amended 2014/15	Requested 2015/16	% Budget Change
421000	2320200	Professional Services	7,400	0	0	0	---
425000	2320200	Office Exp & Supplies	31	200	200	0	---
428100	2320200	Adjuster Service Fees	192,000	180,000	212,000	0	---
428200	2320200	Legal Fees	2,279,581	2,000,000	2,000,000	2,000,000	%
428420	2320200	Insurance Charges - Direct	408,940	429,387	429,387	470,216	9 %
428610	2320200	Bodily Injury Claims	1,248,124	2,000,000	2,000,000	1,500,000	(25) %
428630	2320200	Property Damage Claims	1,781,860	1,850,000	1,850,000	1,900,000	2 %
Non-personnel Expenses Total			5,917,937	6,459,587	6,491,587	5,870,216	(9) %
482000	2320200	Interest	66,607	0	0	0	---
Debt Service Total			66,607	0	0	0	---
881100	2320200	General Fund Allocation Chgs	528,616	314,582	314,582	243,144	(22) %
882101	2320200	Annual Utilization Chgs 101 Fd	0	0	0	195,840	---
Charges From Others Total			528,616	314,582	314,582	438,984	39 %
Total Budget Requirements			6,513,162	6,774,169	6,806,169	6,309,200	(6) %

Departmental Budget Detail

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

Object	GL Key	Description	Actual 2013/14	Budgeted 2014/15	Amended 2014/15	Requested 2015/16	% Budget Change
421000	2390210	Professional Services	3,477	0	0	0	---
447010	2390210	Annual Bond Expense	4,125	5,000	5,000	5,000	%
Non-personnel Expenses Total			7,602	5,000	5,000	5,000	---
481000	2390210	Principal	270,000	275,000	275,000	280,000	1 %
482000	2390210	Interest	140,731	134,763	134,763	127,125	(5) %
Debt Service Total			410,731	409,763	409,763	407,125	() %
881100	2390210	General Fund Allocation Chgs	2,793	9,421	9,421	6,830	(27) %
Charges From Others Total			2,793	9,421	9,421	6,830	(27) %
Total Budget Requirements			421,127	424,184	424,184	418,955	(1) %

Departmental Budget Detail

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

Object	GL Key	Description	Actual 2013/14	Budgeted 2014/15	Amended 2014/15	Requested 2015/16	% Budget Change
447010	2390270	Annual Bond Expense	9,185	15,000	15,000	15,000	%
Non-personnel Expenses Total			9,185	15,000	15,000	15,000	---
481000	2390270	Principal	310,000	325,000	325,000	340,000	4 %
482000	2390270	Interest	687,365	672,993	672,993	657,528	(2) %
Debt Service Total			997,365	997,993	997,993	997,528	() %
881100	2390270	General Fund Allocation Chgs	6,948	14,035	14,035	14,977	6 %
882390	2390270	Annual Utilization Chgs 390 Fd	3,000	2,000	2,000	2,000	%
Charges From Others Total			9,948	16,035	16,035	16,977	5 %
Total Budget Requirements			1,016,498	1,029,028	1,029,028	1,029,505	%

Departmental Budget Detail

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

Object	GL Key	Description	Actual 2013/14	Budgeted 2014/15	Amended 2014/15	Requested 2015/16	% Budget Change
447010	2390251	Annual Bond Expense	6,012	10,000	10,000	10,000	%
Non-personnel Expenses Total			6,012	10,000	10,000	10,000	---
481000	2390251	Principal	420,000	425,000	425,000	440,000	3 %
482000	2390251	Interest	302,906	293,394	293,394	281,482	(4) %
Debt Service Total			722,906	718,394	718,394	721,482	%
881100	2390251	General Fund Allocation Chgs	5,470	8,845	8,845	9,498	7 %
882390	2390251	Annual Utilization Chgs 390 Fd	3,000	2,000	2,000	2,000	%
Charges From Others Total			8,470	10,845	10,845	11,498	6 %
Total Budget Requirements			737,389	739,239	739,239	742,980	%

Departmental Budget Detail

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

Object	GL Key	Description	Actual 2013/14	Budgeted 2014/15	Amended 2014/15	Requested 2015/16	% Budget Change
447010	2390261	Annual Bond Expense	7,457	10,000	10,000	10,000	%
Non-personnel Expenses Total			7,457	10,000	10,000	10,000	---
481000	2390261	Principal	110,000	0	0	0	---
481015	2390261	LT Bond Debt Principal	0	115,000	115,000	120,000	4 %
482000	2390261	Interest	178,827	172,920	172,920	166,603	(3) %
Debt Service Total			288,827	287,920	287,920	286,603	() %
881100	2390261	General Fund Allocation Chgs	2,658	5,603	5,603	6,145	9 %
882390	2390261	Annual Utilization Chgs 390 Fd	3,000	2,000	2,000	2,000	%
Charges From Others Total			5,658	7,603	7,603	8,145	7 %
Total Budget Requirements			301,943	305,523	305,523	304,748	() %

Departmental Budget Detail

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

Object	GL Key	Description	Actual 2013/14	Budgeted 2014/15	Amended 2014/15	Requested 2015/16	% Budget Change
447010	2390131	Annual Bond Expense	27,819	30,000	52,700	0	---
Non-personnel Expenses Total			27,819	30,000	52,700	0	---
481015	2390131	LT Bond Debt Principal	908,151	911,904	911,904	0	---
482000	2390131	Interest	164,213	116,398	116,398	0	---
Debt Service Total			1,072,364	1,028,302	1,028,302	0	---
881100	2390131	General Fund Allocation Chgs	9,378	12,111	12,111	0	---
882390	2390131	Annual Utilization Chgs 390 Fd	3,000	2,000	2,000	0	---
Charges From Others Total			12,378	14,111	14,111	0	---
Total Budget Requirements			1,112,561	1,072,413	1,095,113	0	---

Departmental Budget Detail

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

Object	GL Key	Description	Actual 2013/14	Budgeted 2014/15	Amended 2014/15	Requested 2015/16	% Budget Change
447010	2390141	Annual Bond Expense	7,762	15,000	15,000	0	---
Non-personnel Expenses Total			7,762	15,000	15,000	0	---
481015	2390141	LT Bond Debt Principal	1,220,000	1,285,000	1,285,000	0	---
482000	2390141	Interest	178,750	109,863	109,863	0	---
Debt Service Total			1,398,750	1,394,863	1,394,863	0	---
881100	2390141	General Fund Allocation Chgs	9,672	13,755	13,755	0	---
882390	2390141	Annual Utilization Chgs 390 Fd	3,000	2,000	2,000	0	---
Charges From Others Total			12,672	15,755	15,755	0	---
Total Budget Requirements			1,419,185	1,425,618	1,425,618	0	---

Departmental Budget Detail

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

Object	GL Key	Description	Actual 2013/14	Budgeted 2014/15	Amended 2014/15	Requested 2015/16	% Budget Change
447010	2390280	Annual Bond Expense	6,262	15,000	15,000	15,000	%
Non-personnel Expenses Total			6,262	15,000	15,000	15,000	---
481000	2390280	Principal	0	45,000	45,000	80,000	77 %
481018	2390280	Bond Cost Of Issuance	20,000	0	0	0	---
482000	2390280	Interest	141,738	207,819	207,819	206,569	() %
Debt Service Total			161,738	252,819	252,819	286,569	13 %
881100	2390280	General Fund Allocation Chgs	0	34,968	34,968	24,878	(28) %
882390	2390280	Annual Utilization Chgs 390 Fd	0	2,000	2,000	2,000	%
Charges From Others Total			0	36,968	36,968	26,878	(27) %
Total Budget Requirements			168,000	304,787	304,787	328,447	7 %

Departmental Budget Detail

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

Object	GL Key	Description	Actual 2013/14	Budgeted 2014/15	Amended 2014/15	Requested 2015/16	% Budget Change
447010	2390121	Annual Bond Expense	5,555	10,000	10,000	0	---
Non-personnel Expenses Total			5,555	10,000	10,000	0	---
481015	2390121	LT Bond Debt Principal	121,849	163,097	163,097	0	---
482000	2390121	Interest	22,033	20,818	20,818	0	---
Debt Service Total			143,882	183,915	183,915	0	---
881100	2390121	General Fund Allocation Chgs	2,395	5,605	5,605	0	---
882390	2390121	Annual Utilization Chgs 390 Fd	3,000	2,000	2,000	0	---
Charges From Others Total			5,395	7,605	7,605	0	---
Total Budget Requirements			154,833	201,520	201,520	0	---

Departmental Budget Detail

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

Object	GL Key	Description	Actual 2013/14	Budgeted 2014/15	Amended 2014/15	Requested 2015/16	% Budget Change
447010	2390101	Annual Bond Expense	6,037	10,000	10,000	10,000	%
Non-personnel Expenses Total			6,037	10,000	10,000	10,000	---
481015	2390101	LT Bond Debt Principal	220,000	225,000	225,000	240,000	6 %
482000	2390101	Interest	424,090	414,494	414,494	404,172	(2) %
Debt Service Total			644,090	639,494	639,494	644,172	%
881100	2390101	General Fund Allocation Chgs	4,812	10,349	10,349	22,575	118 %
882390	2390101	Annual Utilization Chgs 390 Fd	3,000	2,000	2,000	2,000	%
Charges From Others Total			7,812	12,349	12,349	24,575	99 %
Total Budget Requirements			657,939	661,843	661,843	678,747	2 %