

*SECTION B*  
*BUDGET GRAPHS &*  
*SUMMARIES*



# *Budget Graphics & Summaries*

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## **OVERVIEW**

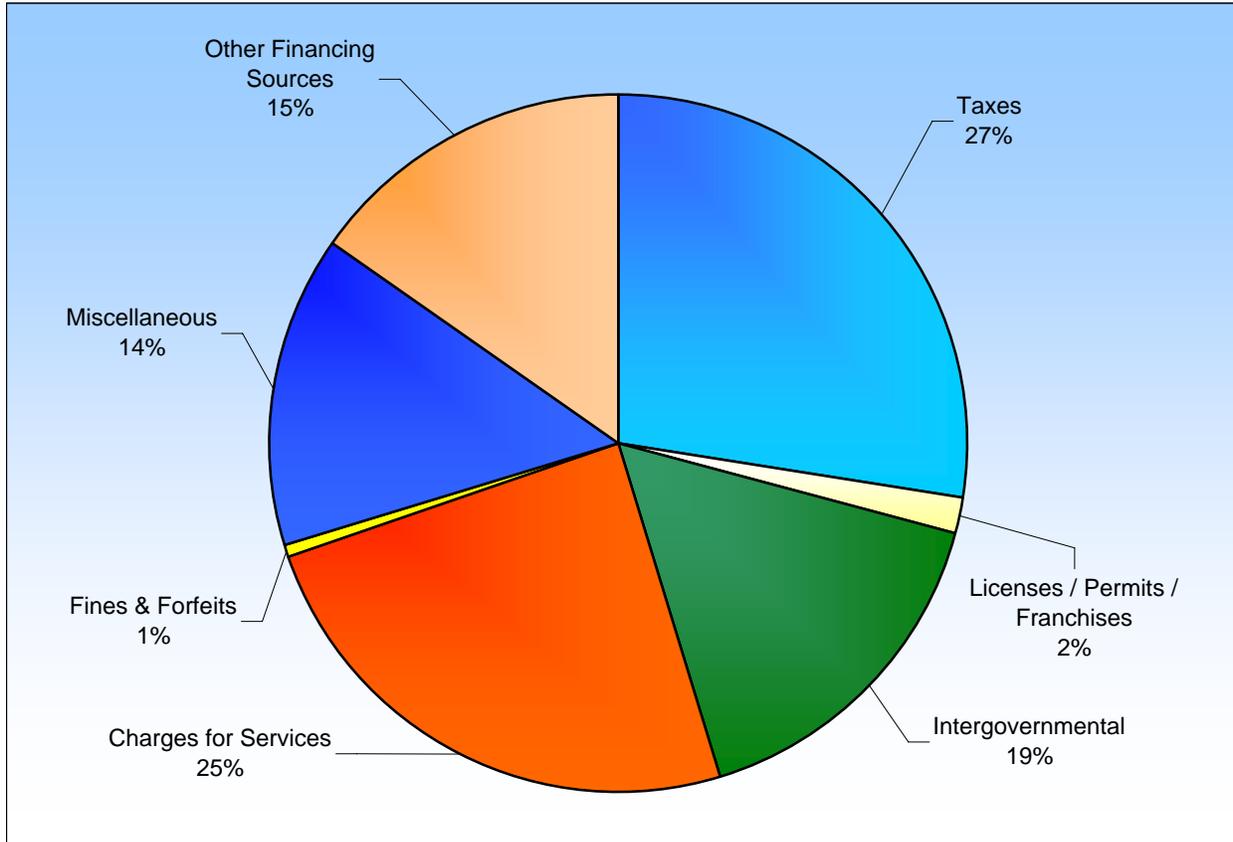
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The budget charts and tables in this section highlight key financial relationships and trends. This section summarizes the budget document with the following charts and tables:

- Summary of Revenues by Source
- Revenue Summary by Fund Type
- Description of Revenues
- Summary of Operating Program Expenditures by Type
- Summary of Operating Program Expenditures by Function
- Operating Expenditure Summary by Department
- General Fund Revenues and Expenditures
- General Fund Trends
- Summary of Recommended Regular Positions
- Summary of Changes in FTE Positions
- Positions by Department
- Recap of Funds 2007-08; 2008-09

Generally, charts are for the 2008-09 fiscal year, while tables present information for four fiscal periods: 2006-07 Actual, 2007-08 Revised Budget, 2007-08 Estimates (Estimated Actuals) and 2008-09 Proposed Budget.

# Summary of Revenue Source



## 2008-09 REVENUE SOURCES - \$72,166,760

	2006/07 Actual	2007/08 Estimated	2008/09 Budget
Taxes	18,431,298	19,384,173	19,917,479
Licenses/Permits/Franchises	1,079,236	1,173,614	1,218,670
Intergovernmental	6,652,418	7,947,385	11,462,998
Charges for Services	17,160,293	16,128,001	17,806,712
Fines & Forfeits	212,447	433,870	388,000
Miscellaneous	4,044,360	4,144,398	10,421,336
Other Financing Sources	1,890,622	2,867,089	10,951,565
<b>TOTAL</b>	<b>49,470,674</b>	<b>52,078,530</b>	<b>72,166,760</b>

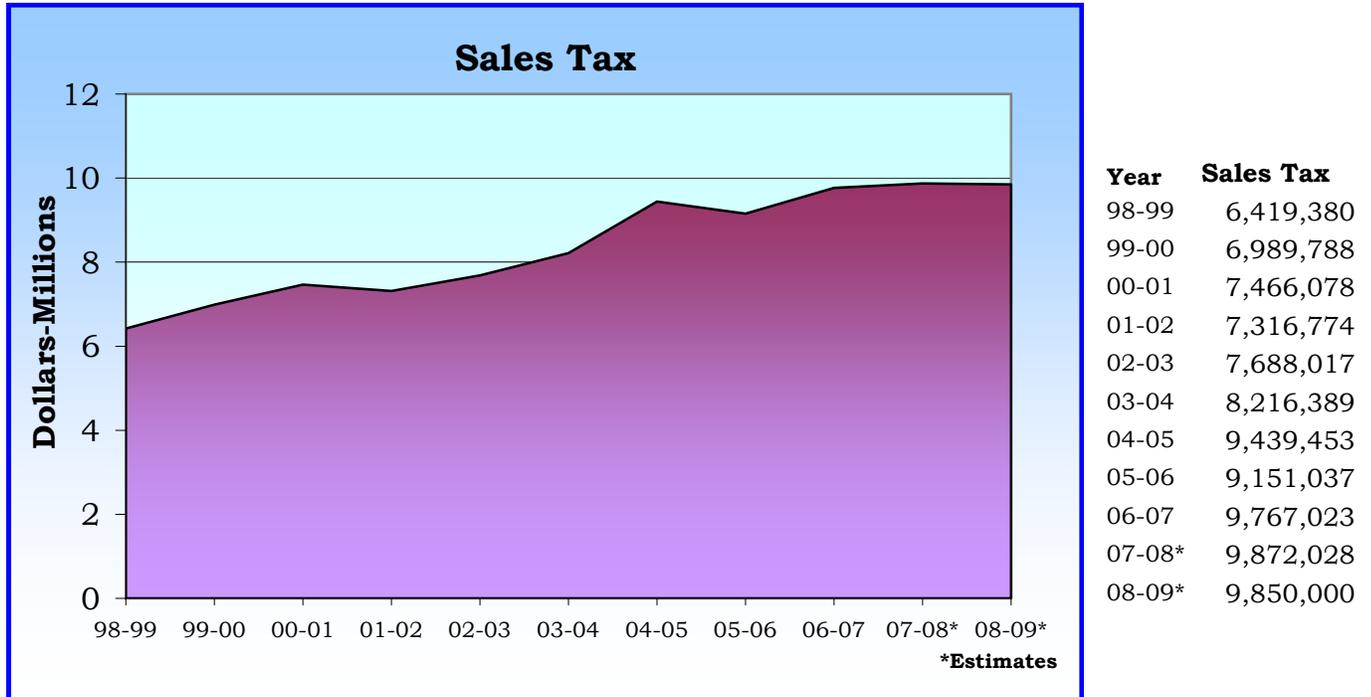
# Revenue Summary By Fund Type



Acct. No.	Description	2006/07 Actual	2007/08 Amended Budget	2007/08 Estimated Actual	2008/09 Budget
<b>GENERAL FUND</b>					
	Taxes	14,304,228	15,357,000	14,843,642	15,151,000
	Licenses/Permits/Franchises	820,889	809,200	814,102	875,950
	Intergovernmental	2,513,909	2,354,646	2,235,159	2,481,800
	Charges for Services	2,912,190	2,744,776	2,630,462	3,083,357
	Fines & Forfeits	176,083	244,000	354,470	302,000
	Miscellaneous	363,417	926,369	828,046	1,235,358
	Other Financing Sources	1,471,034	514,290	348,201	275,000
	Subtotal	22,561,750	22,950,281	22,054,082	23,404,465
<b>SPECIAL REVENUE FUNDS</b>					
	Intergovernmental	1,432,402	4,773,121	3,119,605	3,539,909
	Charges for Services	100,878	91,317	100,169	110,658
	Fines & Forfeits	36,364	86,000	79,400	86,000
	Miscellaneous	1,370,482	1,016,895	800,012	1,342,420
	Other Financing Sources	175,655	1,245,123	1,003,237	1,822,668
	Subtotal	3,115,781	7,212,456	5,102,423	6,901,655
<b>DEBT SERVICE FUNDS</b>					
	Taxes	4,127,070	4,209,000	4,540,531	4,766,479
	Intergovernmental	14,536	693,643	693,639	54,200
	Miscellaneous	66,228	54,300	84,280	693,343
	Other Financing Sources	0	0	0	0
	Subtotal	4,207,834	4,956,943	5,318,450	5,514,022
<b>CAPITAL PROJECTS FUNDS</b>					
	Miscellaneous	147,357	81,000	32,038	26,950
	Other Financing Sources	0	4,829,307	1,155,000	3,630,125
	Subtotal	147,357	4,910,307	1,187,038	3,657,075
<b>ENTERPRISE FUNDS</b>					
	Licenses/Permits/Franchises	258,347	306,000	359,512	342,720
	Intergovernmental	2,691,571	2,305,731	1,898,982	5,387,089
	Charges for Services	9,389,767	8,586,159	9,676,116	9,852,239
	Miscellaneous	1,393,659	1,609,995	1,761,778	7,560,194
	Other Financing Sources	243,933	225,426	358,651	4,562,293
	Subtotal	13,977,277	13,033,311	14,055,039	27,704,535
<b>INTERNAL SERVICE FUNDS</b>					
	Charges for Services	4,332,458	4,301,200	3,721,254	4,494,391
	Miscellaneous	639,473	126,980	577,544	169,200
	Other Financing Sources	0	2,000	2,000	2,250
	Subtotal	4,971,931	4,430,180	4,300,798	4,665,841
<b>TRUST FUNDS</b>					
	Charges for Services	425,000	364,020	0	266,067
	Miscellaneous	63,744	41,300	60,700	53,100
	Subtotal	488,744	405,320	60,700	319,167
<b>TOTAL ALL FUND TYPES</b>					
	Taxes	18,431,298	19,566,000	19,384,173	19,917,479
	Licenses/Permits/Franchises	1,079,236	1,115,200	1,173,614	1,218,670
	Intergovernmental	6,652,418	10,127,141	7,947,385	11,462,998
	Charges for Services	17,160,293	16,087,472	16,128,001	17,806,712
	Fines & Forfeits	212,447	330,000	433,870	388,000
	Miscellaneous	4,044,360	3,856,839	4,144,398	10,421,336
	Other Financing Sources	1,890,622	6,816,146	2,867,089	10,951,565
	<b>GRAND TOTAL</b>	<b>49,470,674</b>	<b>57,898,798</b>	<b>52,078,530</b>	<b>72,166,760</b>



**MAJOR REVENUES OF THE GENERAL FUND:**



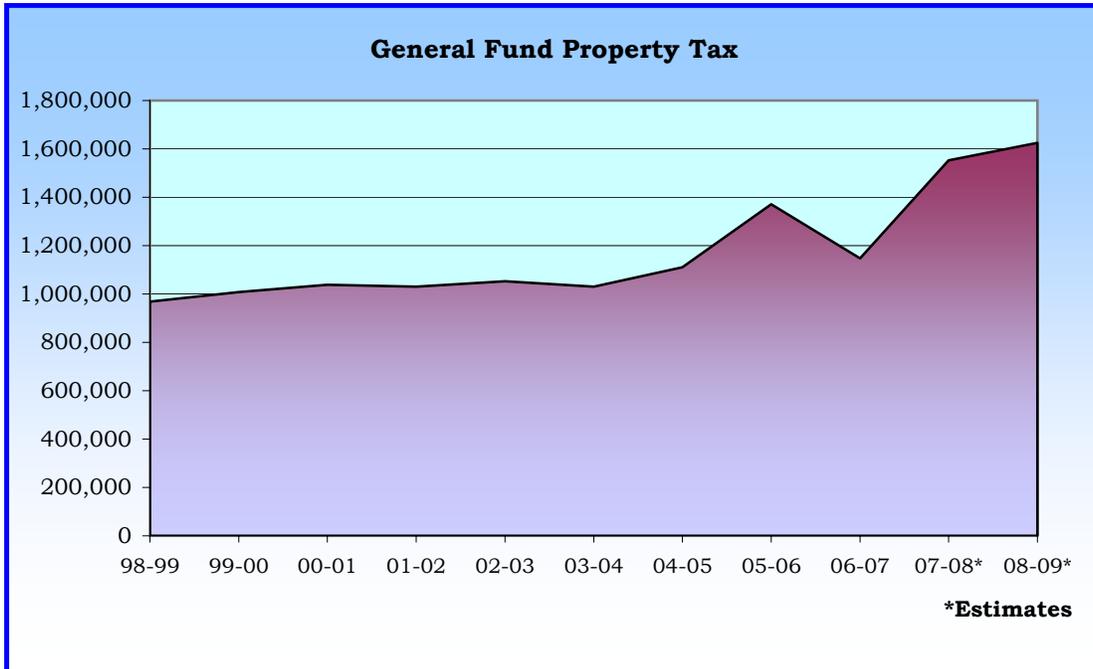
**Sales Tax** is the largest source of revenue to the General Fund. In accordance with the State Revenue and Taxation Code and the Bradley-Burns Uniform Local Sales and Use Tax Law of 1955, the State imposes a 7.25% Sales and Use Tax on taxable sales in the City. The City receives 99.18% of the local 1% share of the 7.25% sales tax. The remaining .82% is retained by the State for administration.

The types of businesses generating sales tax revenues in Eureka are found in the following categories:

General Merchandise	37%
Autos and Transportation	20%
Building and Construction	11%
Fuel and Service Stations	11%
Business and Industry	9%
Restaurants and Hotels	7%
Food and Drugs	5%

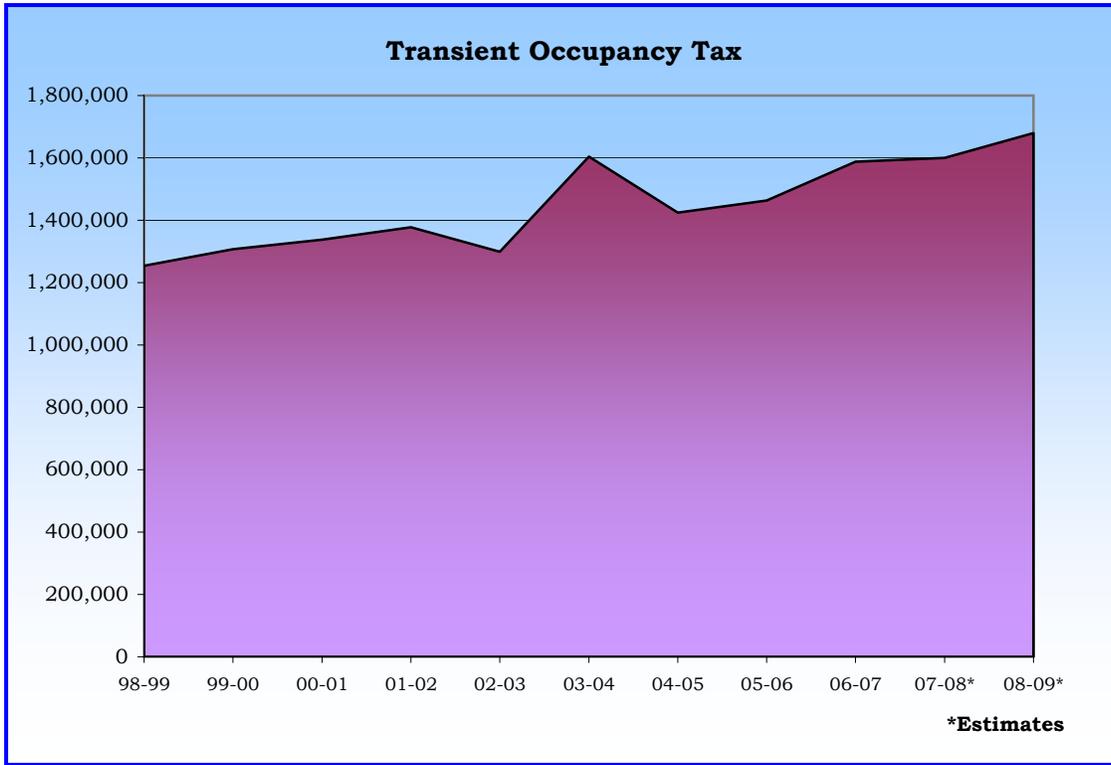
Throughout the year, the most fluctuation in sales tax revenues can be found in General Consumer Goods since the purchase of these items depend on seasonal influences.

The amount of sales tax revenue projected for FY2008-09 is \$9,850,000.



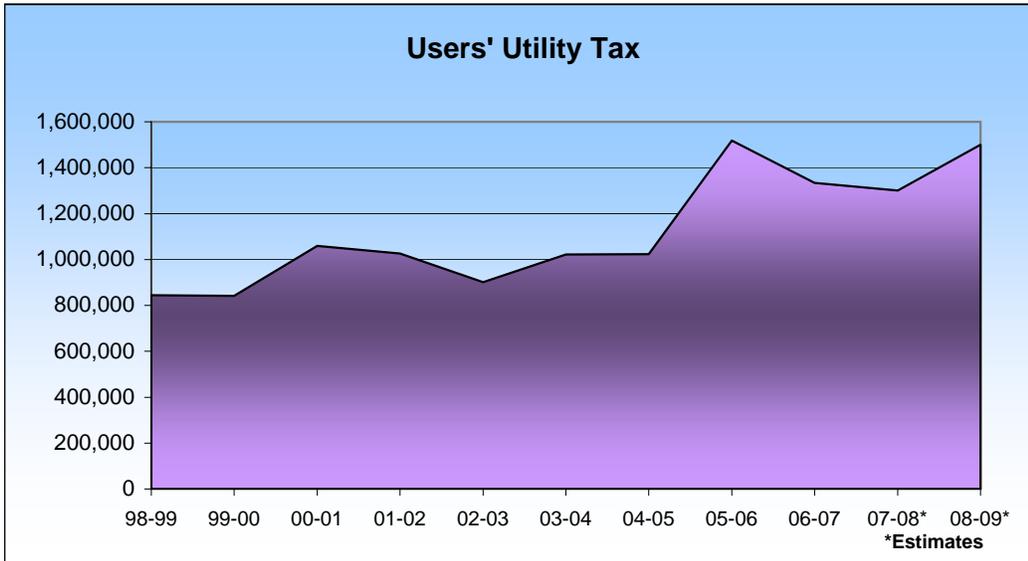
Year	Property Tax
98-99	968,900
99-00	1,008,420
00-01	1,037,950
01-02	1,030,759
02-03	1,052,440
03-04	1,030,385
04-05	1,110,633
05-06	1,370,716
06-07	1,147,809
07-08*	1,553,000
08-09*	1,625,000

**Property tax** is derived from the tax imposed on real property and tangible personal property. Since the passage of California Proposition 13, the tax is based on either a 1% rate applied to the 1975-76 assessed value of the property (which can increase by a maximum of 2% per year), or on 1% of the sales price of the property on sales transactions and construction which occur after the 1975-76 assessment. The amount collected by the County is distributed in accordance with State law to the various public agencies. Property tax currently funds about 8% of the General Fund’s operating expenditures. Projections for property tax revenues are based on home valuations and the 2% maximum annual growth. The amount projected for FY2008-09 is \$1,625,000.



Year	Transient Occupancy Tax
98-99	1,253,872
99-00	1,307,377
00-01	1,337,580
01-02	1,377,463
02-03	1,299,239
03-04	1,603,794
04-05	1,424,250
05-06	1,463,487
06-07	1,587,382
07-08*	1,600,000
08-09*	1,680,000

**Transient Occupancy Tax** is a tax on room charges for hotel and motel occupancy of less than thirty (30) days. The rate was increased in fiscal year 1992-93 from 8% to 9%. The total amount of transient occupancy tax revenue projected for FY2007-08 is \$1,680,000.



Year	Users Utility Tax
98-99	844,385
99-00	841,379
00-01	1,059,487
01-02	1,025,878
02-03	901,599
03-04	1,021,831
04-05	1,023,073
05-06	1,518,672
06-07	1,334,370
07-08*	1,300,000
08-09*	1,500,000

**Utility Users' Tax** is a three percent (3%) tax applied to use of utilities. Utilities taxed include . communication services, electricity, gas, and cable television. This is a locally imposed general tax and, under the requirements of Proposition 218, a majority voter approval at a regular Council election is required to amend or continue the tax. This tax was extended by the voters in 2006 until June 30, 2011. Revenues from this tax are projected to remain flat or increase slowly. The total amount projected for FY 2008-09 is \$1,500,000

**Business License Tax** is a tax on businesses operating within the City. There is a minimum flat fee with an additional fee or fees added based on number of employees.

**Franchise Taxes** are charged to three entities by the City for granting a right-of-way or special privilege to conduct business within the City of Eureka. The tax for Pacific Gas & Electric is calculated by miles of line at 2%, or gross revenue receipts at 5%, whichever is greater. Sudden Link is charged 5% of gross sales in Eureka. City Garbage is charged 4% of gross sales in Eureka.

**Motor Vehicle License Fee (In-Lieu Tax)** is derived from an annual fee paid by automobile owners registering their vehicles with the State of California Department of Motor Vehicles in lieu of local property tax. The tax rate is two percent (2%) of the market value of the vehicle. Section 11005(a) of the Revenue and Taxation Code specifies that 81.25% of the revenues are to be divided equally between cities and counties, and apportioned on the basis of population. In 1998, a law was enacted that cut the Vehicle License Fee (VLF) by 25% beginning in 1999, this percentage went up briefly in 2003 but was taken back down to the 25% level by the Governor. Motor vehicle in-lieu is one of the City's largest sources of discretionary revenue. For 2008-09, this revenue is projected to be \$2,000,000.

**Charges for Services** are fees that the City collects for specific services performed. In the General Fund, the largest source of these revenues is a cost allocation charge to other funds of the City for services provided by the General Fund. Of the total \$2.7 million in Charges for Services, the cost allocation charge is 70%. The next highest is recreation fees at 17%. Examples of other charges are special police, special custodian, fire watch, zoning changes, animal shelter, and State Highway sweeping charges. Costs are allocated on various bases including FTE, Square foot measurements of space, transaction counts, etc, as appropriate. Other fees have rates that are set annually by resolution. Each fee is analyzed separately to estimate revenues for the coming year.

## *Description of Revenues*

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**Fine and Forfeitures** consist of parking fines, vehicle code fines, and court fines. These revenues fluctuate from year to year, depending upon changes in State law and the level of enforcement.

### **MAJOR REVENUES OF OTHER CITY FUNDS**

**Charges for Services** are the primary source of revenue to the City's enterprise and internal service funds, and are collected for specific services provided the City. The most important external sources of revenue in this category are charges for water and wastewater service, transit fares, mooring fees, and building plan check and inspection fees. Internal service funds charge other funds of the City for services provided. These include charges for usage of the City's vehicles and equipment, for workers' compensation, liability and health insurance, and replacement of computer related equipment. External revenues are estimated based on numbers of users and current rates. Equipment usage charges are based on estimated replacement costs and actual maintenance costs of the prior year. Insurance charges are based on estimated costs and are allocated to various funds based on usage. Computer replacement charges are based on the age and usage of equipment within a department.

**Gas Taxes** come from the tax applied to the sale of gasoline. A portion of the revenue from this tax is allocated by the State of California to cities and counties on a formula that is based on population, plus a fixed apportionment amount. The funds are to be used only for street purposes. Estimates are based on experience and State estimates. Other State Highway Account funds are allocated to the City through the regional County Association of Governments under SB1435 and SB45. These funds can be used in a manner similar to gas tax, and come from both state and federal monies. Through new legislation, AB 2928 Traffic Congestion Relief funds were allocated to each city directly from the State.

**Grants and Other Intergovernmental** allocations are a significant source of revenue for the City. Apart from motor vehicle in-lieu, gas taxes and other State Highway Account funds mentioned above, the City receives numerous grants. Grants are restricted to specific uses, which can be for either operating or capital purposes. They are accounted for primarily in "special revenue" funds. The City currently has grants for such wide-ranging activities as police services, transit buses, various types of housing loan programs, airport improvements, wetlands enhancement, seismic retrofitting of City buildings, a multiple assistance center for homeless people and a grant for historical records preservation.

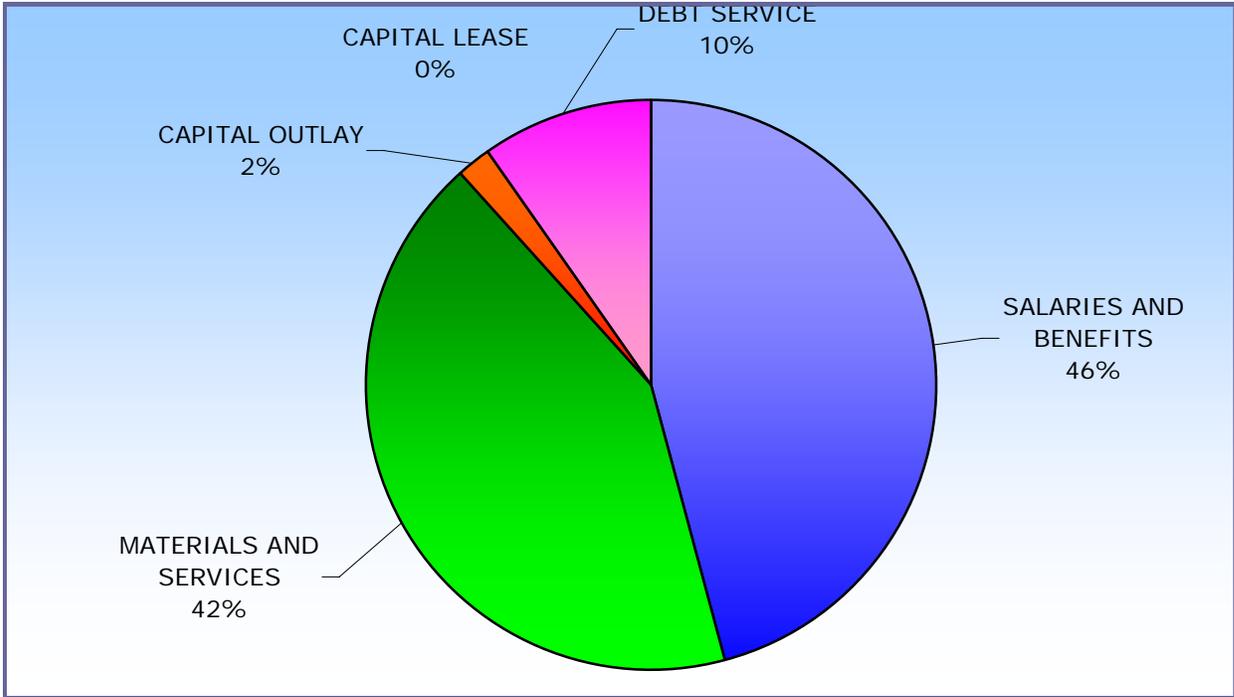
**Permits** are derived from fees paid by persons for activities within the City that require permits by either State or City law. Primary examples are for building, electrical, plumbing.

**Investment Interest** is revenue earned on the City's funds that are held until needed in several types of investments. The monies of individual funds are pooled for investment purposes. The City has funds invested in the State's Local Agency Investment Fund (LAIF), securities are managed by an outside investment advisor, and some are held by trustees for bond issues. All the City's investments are governed by an investment policy which is updated annually and must conform to State law. The average interest rate used for projecting 2008-09 investment interest for pooled investments is 3.5%.

**Other Financing Sources and Uses** consist primarily of operating transfers between funds of the City, as well as other non-operating or unusual transaction, such as proceeds from capital leases or sale of property.

SEE THE "REDEVELOPMENT AGENCY" SECTION FOR REDEVELOPMENT REVENUES.

## Summary of Operating Program Expenditures By Type

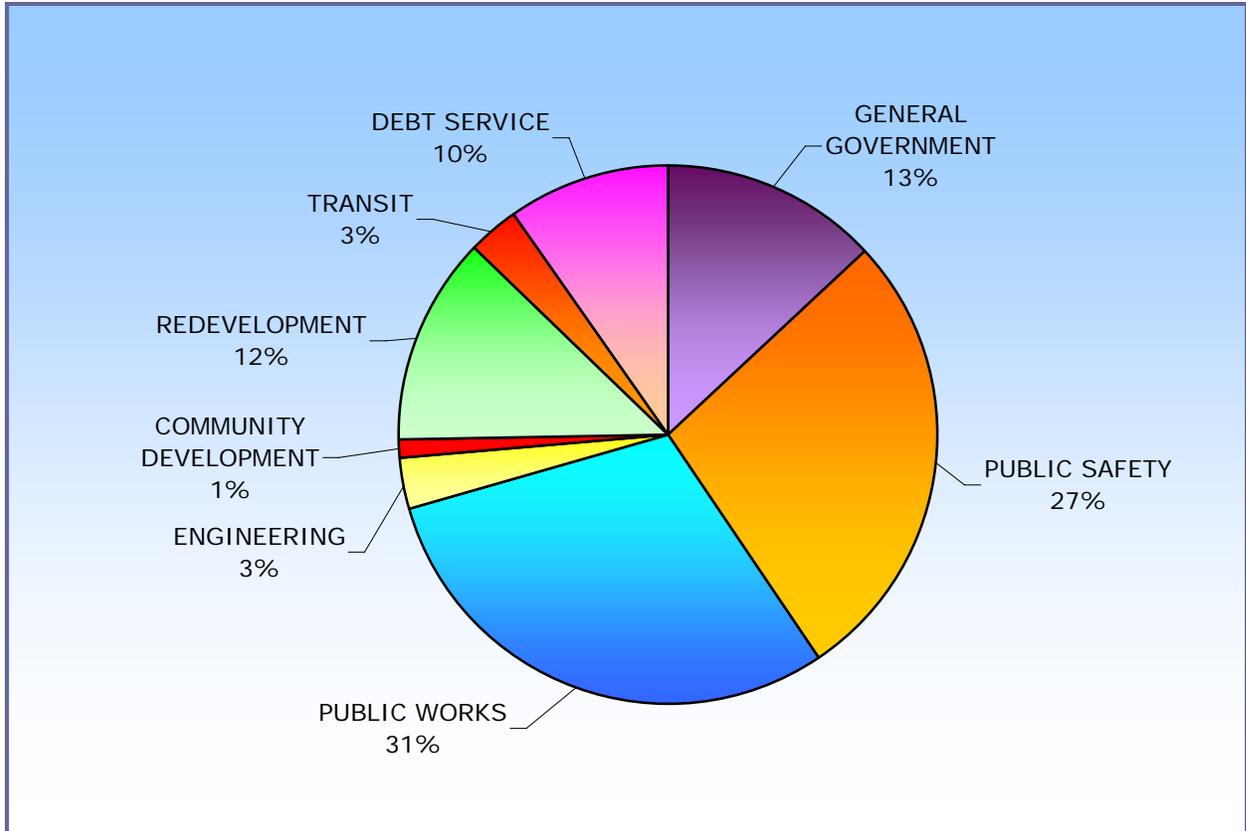


### 2008-09 OPERATING BUDGET - \$50,898,881

	<u>2006-07 Actual</u>	<u>2007-08 Amended Budget</u>	<u>2007-08 Estimated Actual</u>	<u>2008-09 Budget</u>
SALARIES AND BENEFITS	20,263,974	22,352,148	21,087,208	23,309,335
MATERIALS AND SERVICES	21,559,754	23,163,392	19,336,108	21,587,060
CAPITAL OUTLAY	901,105	1,916,195	1,814,982	1,057,780
CAPITAL LEASE	86,264	10,000	0	0
DEBT SERVICE	3,863,886	6,206,299	4,457,039	4,944,706
<b>Total *</b>	<b><u>46,674,983</u></b>	<b><u>53,648,034</u></b>	<b><u>46,695,337</u></b>	<b><u>50,898,881</u></b>

\* Does not include projects or other financing uses

## Summary of Operating Program Expenditures By Function



### 2008-09 OPERATING BUDGET - \$50,898,881

	<u>2006-07 Actual</u>	<u>2007-08 Amended Budget</u>	<u>2007-08 Estimated Actual</u>	<u>2008-09 Budget</u>
GENERAL GOVERNMENT	6,571,119	7,168,079	6,911,712	6,668,112
PUBLIC SAFETY	12,691,774	13,579,900	12,141,234	13,938,666
PUBLIC WORKS	15,395,867	14,923,225	14,108,157	15,281,332
ENGINEERING	1,492,854	1,645,358	1,542,528	1,554,879
COMMUNITY DEVELOPMENT	519,459	589,930	577,380	558,820
REDEVELOPMENT	4,344,724	7,740,203	5,184,276	6,325,152
TRANSIT	1,795,301	1,795,040	1,773,011	1,627,214
DEBT SERVICE	3,863,886	6,206,299	4,457,039	4,944,706
<b>Total *</b>	<b><u>46,674,984</u></b>	<b><u>53,648,034</u></b>	<b><u>46,695,337</u></b>	<b><u>50,898,881</u></b>

\* Does not include projects or other financing uses

## Operating Expenditures Summary By Department



	<u>2006-07</u> <u>Actual</u>	<u>2007-08</u> <u>Amended</u> <u>Budget</u>	<u>2007-08</u> <u>Estimated</u> <u>Actual</u>	<u>2008-09</u> <u>Budget</u>
<b>LEGISLATIVE</b>				
Salaries & Benefits	205,870	217,371	218,411	223,016
Services and Supplies	42,973	62,365	38,251	55,454
Capital Outlay	5,827	2,600	5,542	2,500
Subtotal	<u>254,670</u>	<u>282,336</u>	<u>262,204</u>	<u>280,970</u>
<b>CITY MANAGER</b>				
Salaries & Benefits	359,408	361,884	376,803	355,357
Services and Supplies	95,870	69,143	53,737	71,095
Capital Outlay	200	2,000	3,189	
Subtotal	<u>455,478</u>	<u>433,027</u>	<u>433,729</u>	<u>426,452</u>
<b>PERSONNEL</b>				
Salaries & Benefits	269,842	295,680	292,392	219,729
Services and Supplies	1,600,792	1,504,799	1,465,793	1,495,038
Capital Outlay	780	500	453	500
Subtotal	<u>1,871,414</u>	<u>1,800,979</u>	<u>1,758,638</u>	<u>1,715,267</u>
<b>FINANCE</b>				
Salaries & Benefits	817,562	974,254	931,069	975,535
Services and Supplies	4,134,278	4,312,769	4,217,398	4,055,532
Capital Outlay	118,544	366,087	302,780	60,000
Capital Lease	8,113	10,000		
Subtotal	<u>5,078,497</u>	<u>5,663,110</u>	<u>5,451,247</u>	<u>5,091,067</u>
<b>CITY ATTORNEY</b>				
Salaries & Benefits	179,735	228,514	228,640	224,612
Services and Supplies	50,923	68,277	63,900	28,845
Capital Outlay	2,792			
Subtotal	<u>233,450</u>	<u>296,791</u>	<u>292,540</u>	<u>253,457</u>
<b>POLICE</b>				
Salaries & Benefits	6,267,785	6,994,090	6,609,490	7,401,956
Services and Supplies	1,456,171	1,407,453	1,116,938	1,361,555
Capital Outlay	276,470	342,753	309,818	9,700
Subtotal	<u>8,000,426</u>	<u>8,744,296</u>	<u>8,036,246</u>	<u>8,773,211</u>
<b>FIRE</b>				
Salaries & Benefits	3,844,591	4,183,334	3,649,355	4,432,152
Services and Supplies	623,953	588,580	383,768	640,573
Capital Outlay	144,653	63,690	71,865	92,730
Capital Lease	78,151			
Subtotal	<u>4,691,348</u>	<u>4,835,604</u>	<u>4,104,988</u>	<u>5,165,455</u>

## Operating Expenditures Summary By Department

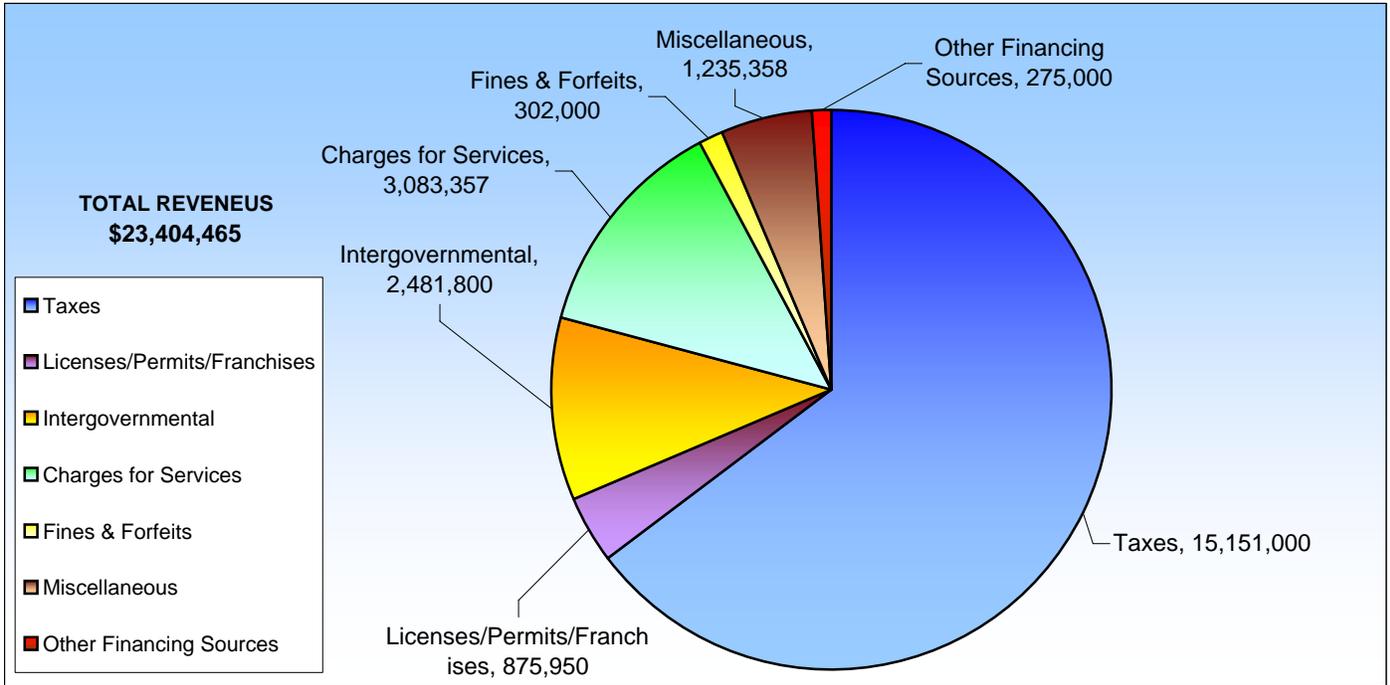


	<b>2006-07 Actual</b>	<b>2007-08 Amended Budget</b>	<b>2007-08 Estimated Actual</b>	<b>2008-09 Budget</b>
<b>PUBLIC WORKS</b>				
Salaries & Benefits	5,997,842	6,582,587	6,363,791	6,877,246
Services and Supplies	9,110,222	7,238,158	6,649,012	7,513,236
Capital Outlay	287,803	1,102,480	1,095,354	890,850
Subtotal	<u>15,395,867</u>	<u>14,923,225</u>	<u>14,108,157</u>	<u>15,281,332</u>
<b>ENGINEERING</b>				
Salaries & Benefits	942,324	1,047,561	979,226	1,030,067
Services and Supplies	486,494	561,712	537,321	523,312
Capital Outlay	64,036	36,085	25,981	1,500
Subtotal	<u>1,492,854</u>	<u>1,645,358</u>	<u>1,542,528</u>	<u>1,554,879</u>
<b>COMMUNITY DEVELOPMENT</b>				
Salaries & Benefits	458,619	503,415	488,018	504,905
Services and Supplies	60,840	86,515	89,362	53,915
Capital Outlay				
Subtotal	<u>519,459</u>	<u>589,930</u>	<u>577,380</u>	<u>558,820</u>
<b>REDEVELOPMENT</b>				
Salaries & Benefits	447,485	476,582	463,648	536,647
Services and Supplies	3,897,238	7,263,621	4,720,628	5,788,505
Capital Outlay				
Subtotal	<u>4,344,723</u>	<u>7,740,203</u>	<u>5,184,276</u>	<u>6,325,152</u>
<b>TOTAL OPERATING DEPARTMENTS</b>				
Salaries & Benefits	19,791,063	21,865,272	20,600,843	22,781,222
Services and Supplies	21,559,754	23,163,392	19,336,108	21,587,060
Capital Outlay	901,105	1,916,195	1,814,982	1,057,780
Capital Lease	86,264	10,000		
Subtotal	<u>42,338,186</u>	<u>46,954,859</u>	<u>41,751,933</u>	<u>45,426,062</u>
<b>OTHER OPERATING EXPENDITURES:</b>				
<b>SALARIES &amp; BENEFITS</b>				
Fire & Police Retirement Fund	472,911	486,876	486,365	528,113
<b>GRAND TOTAL</b>	<u>42,811,097</u>	<u>47,441,735</u>	<u>42,238,298</u>	<u>45,954,175</u>

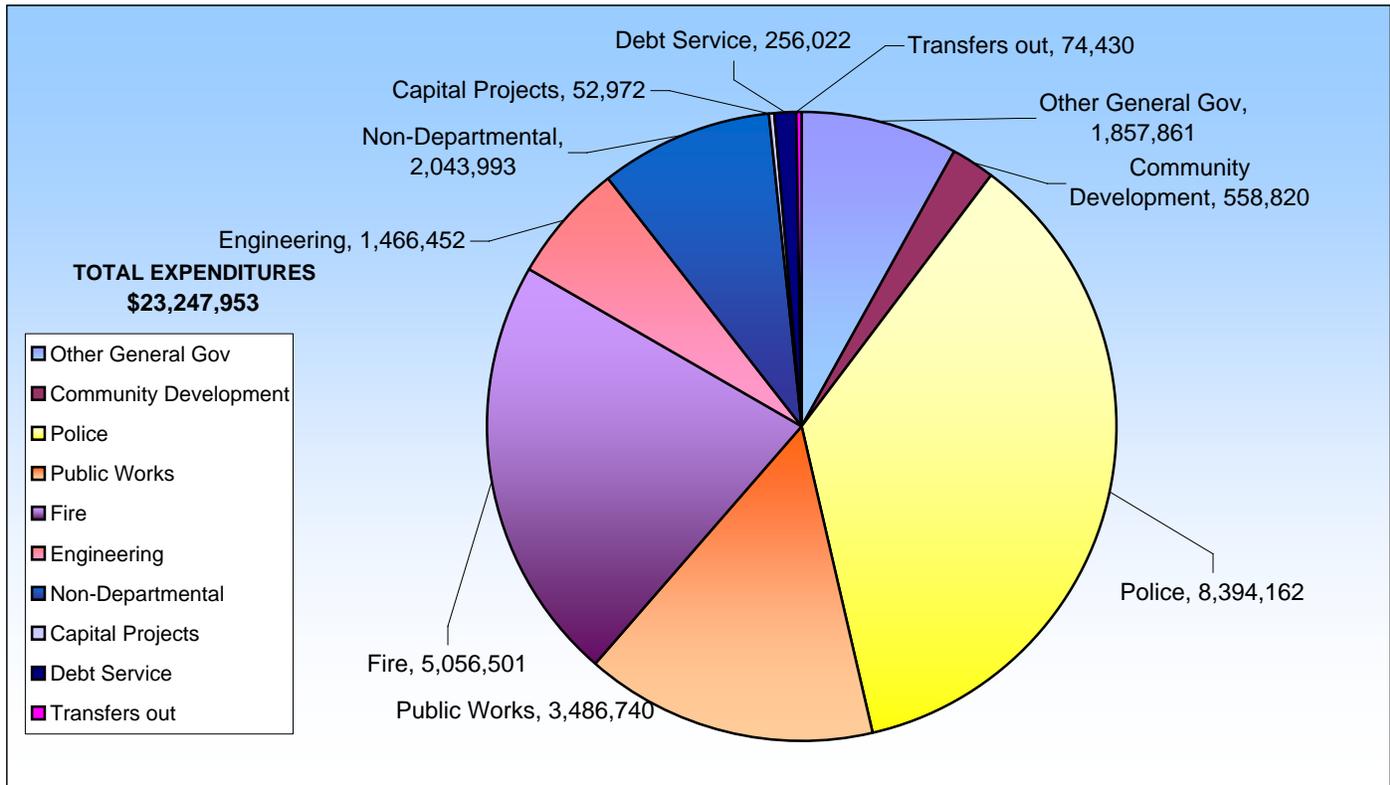
**DOES NOT INCLUDE DEBT SERVICE**

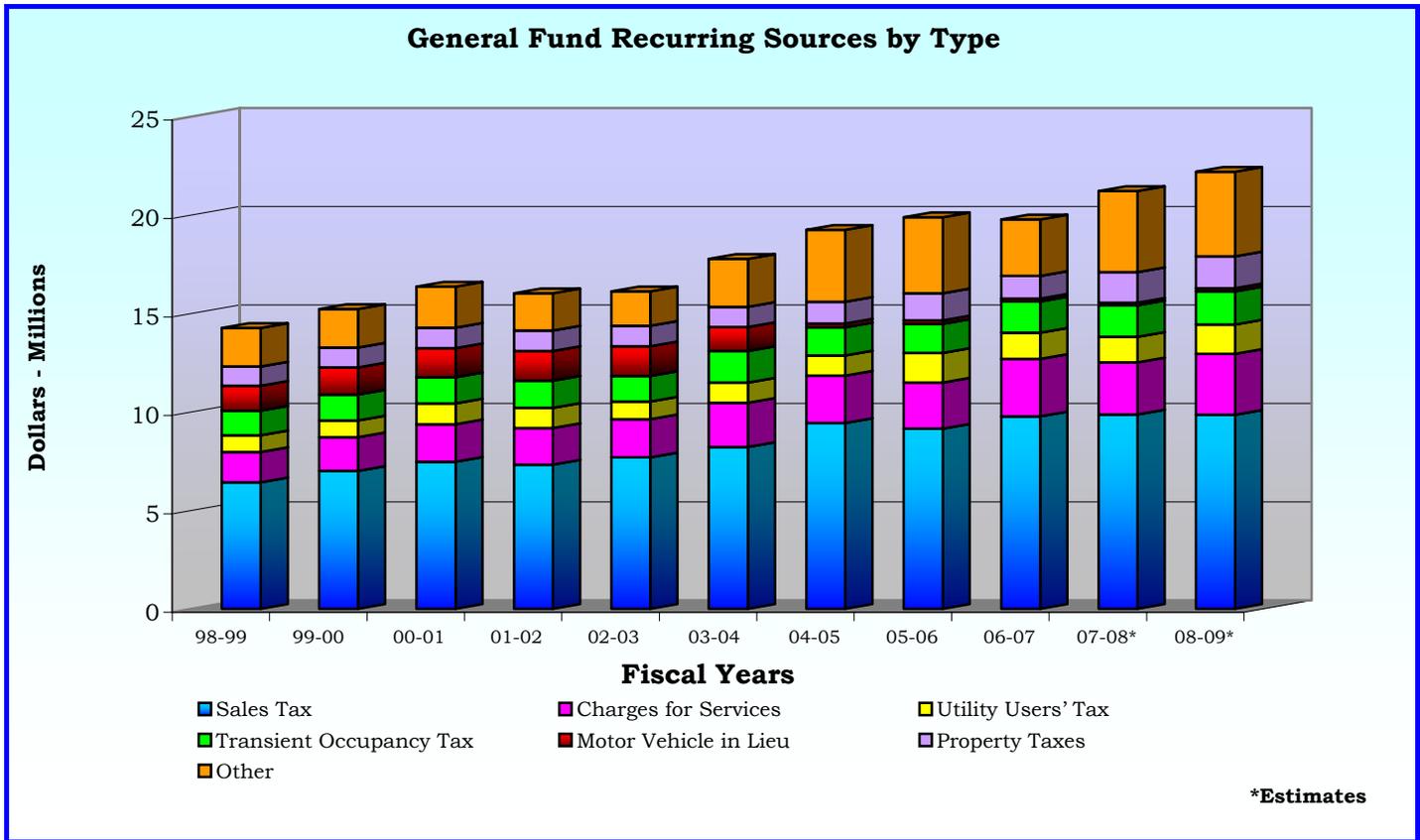


## REVENUE: WHERE IT COMES FROM



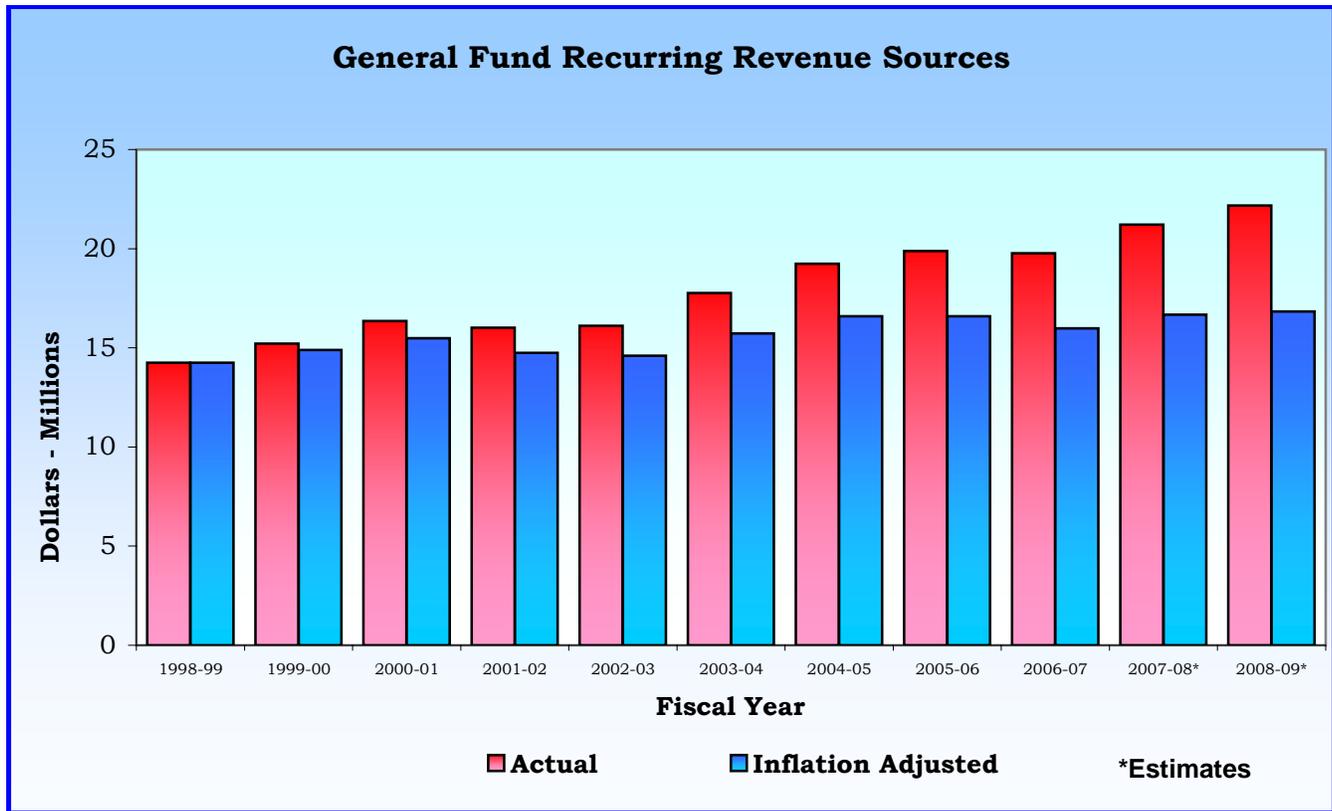
## EXPENDITURES: WHERE IT GOES





	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08*	08-09*
Sales Tax	\$ 6,419,380	\$ 6,989,788	\$ 7,466,078	\$ 7,316,774	\$ 7,688,017	\$ 8,216,389	\$ 9,439,453	\$ 9,151,037	\$ 9,767,023	\$ 9,872,028	\$ 9,850,000
Charges for Services	\$ 1,543,476	\$ 1,728,844	\$ 1,896,057	\$ 1,851,453	\$ 1,932,086	\$ 2,242,842	\$ 2,400,577	\$ 2,323,742	\$ 2,912,190	\$ 2,630,462	\$ 3,083,357
Utility Users' Tax	\$ 844,385	\$ 841,379	\$ 1,059,487	\$ 1,025,878	\$ 901,599	\$ 1,021,831	\$ 1,023,073	\$ 1,518,672	\$ 1,334,370	\$ 1,300,000	\$ 1,500,000
Transient Occupancy Tax	\$ 1,253,872	\$ 1,307,377	\$ 1,337,580	\$ 1,377,463	\$ 1,299,239	\$ 1,603,794	\$ 1,424,250	\$ 1,463,487	\$ 1,587,382	\$ 1,600,000	\$ 1,680,000
Motor Vehicle in Lieu	\$ 1,262,676	\$ 1,381,729	\$ 1,476,832	\$ 1,518,626	\$ 1,498,080	\$ 1,217,725	\$ 183,927	\$ 182,455	\$ 144,207	\$ 130,490	\$ 152,000
Property Taxes	\$ 968,900	\$ 1,008,420	\$ 1,037,950	\$ 1,030,759	\$ 1,052,440	\$ 1,030,385	\$ 1,110,633	\$ 1,370,716	\$ 1,147,809	\$ 1,553,000	\$ 1,625,000
Other	\$ <u>1,959,389</u>	\$ <u>1,954,735</u>	\$ <u>2,077,487</u>	\$ <u>1,897,390</u>	\$ <u>1,746,177</u>	\$ <u>2,423,298</u>	\$ <u>3,650,741</u>	\$ <u>3,871,577</u>	\$ <u>2,870,908</u>	\$ <u>4,119,901</u>	\$ <u>4,289,108</u>
Total	\$ 14,252,078	\$ 15,212,272	\$ 16,351,471	\$ 16,018,343	\$ 16,117,638	\$ 17,756,264	\$ 19,232,654	\$ 19,881,686	\$ 19,763,889	\$ 21,205,881	\$ 22,179,465

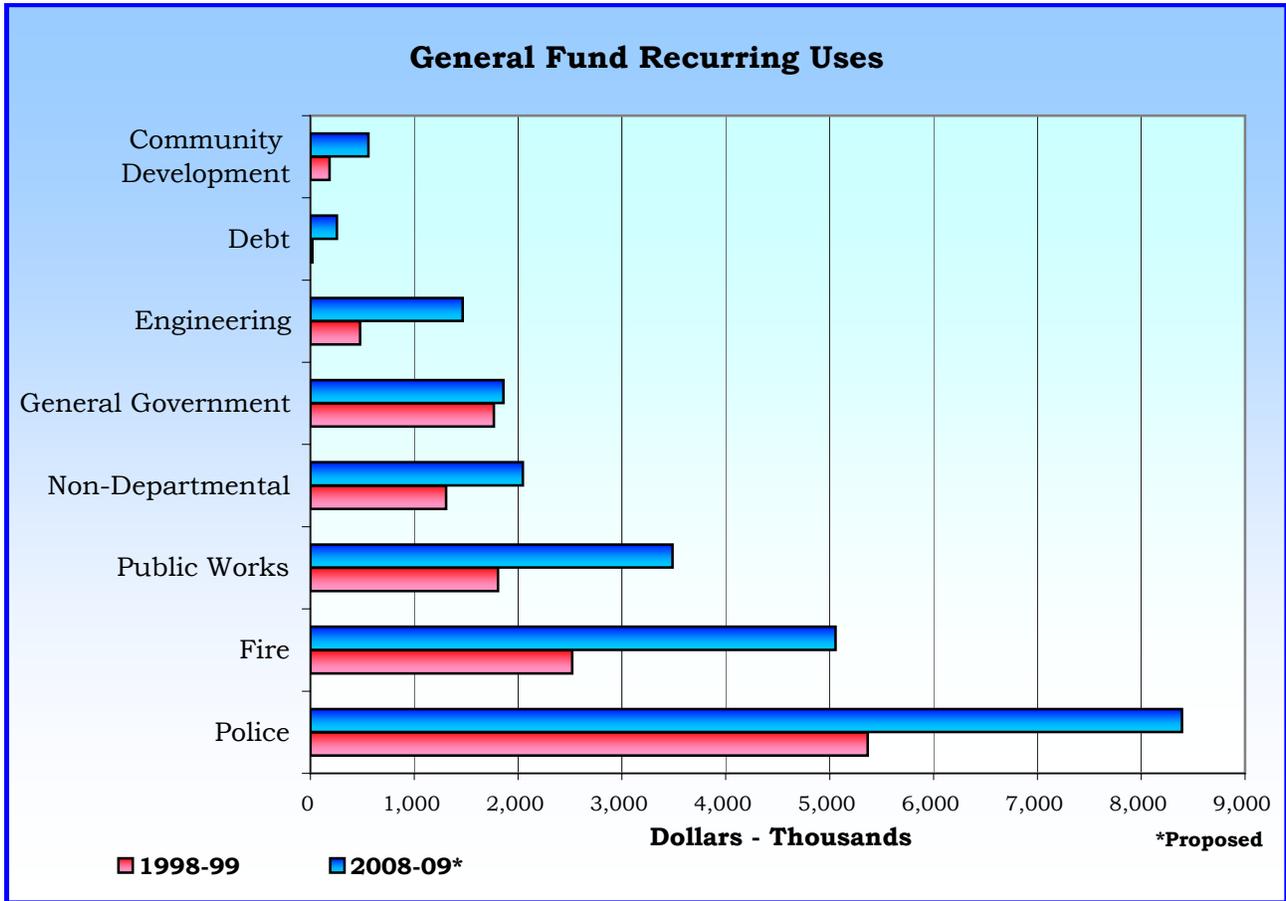
“Recurring sources” include all revenues and other financing sources except certain one-time or windfall revenues, such as special grants, refunds and transfers in. They basically represent what is available for funding the ongoing operations of the General Fund on a consistent basis.



	Year	Recurring (1) Rev Sources	CPI (2) All Urban	Inflation Adjusted
*Base Year	1998-99	14,252,078	163.0	14,252,078
	1999-00	15,212,272	166.6	14,883,555
	2000-01	16,351,471	172.2	15,477,873
	2001-02	16,018,343	177.1	14,743,026
	2002-03	16,117,638	179.9	14,603,530
	2003-04	17,756,264	184.0	15,729,734
	2004-05	19,232,654	188.9	16,595,673
	2005-06	19,881,686	195.3	16,593,522
	2006-07	19,763,889	201.6	15,979,732
	2007-08*	21,205,881	207.3	16,674,185
	2008-09*	22,179,465	214.8	16,829,219

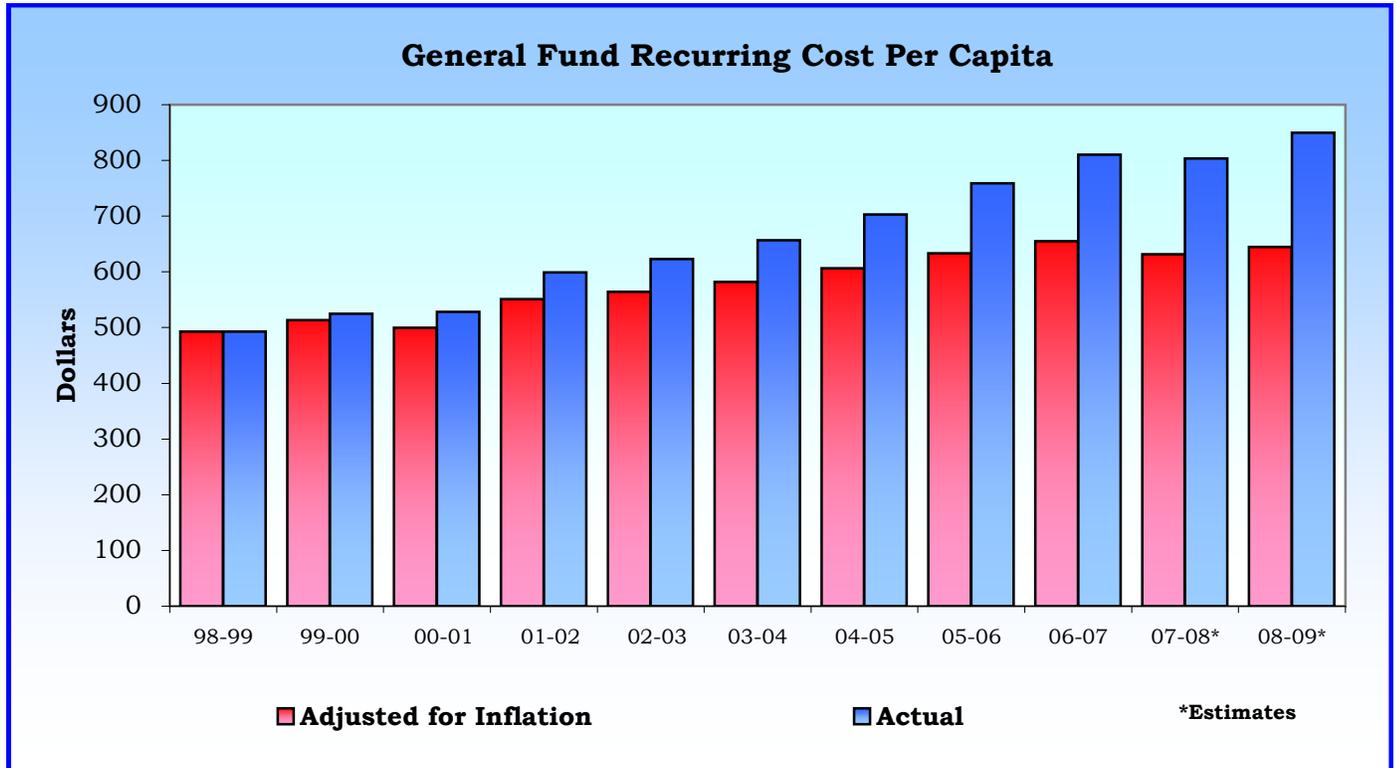
The City's General Fund recurring revenue sources, Sales Tax, Property Tax, Utility Users' Tax, Transient Occupancy Tax, Motor Vehicle in Lieu and Charges for Services have been making marginal gains over inflation.

(1) Source Data from the City of Eureka    (2) Source Data from the United States Department of Labor



	1998-99	2008-09*
Police	5,365,131	8,394,162
Fire	2,519,404	5,056,501
Public Works	1,806,016	3,486,740
Non-Departmental	1,305,456	2,043,993
General Government	1,765,666	1,857,861
Engineering	479,701	1,466,452
Debt	18,506	256,022
Community Development	182,969	558,820
Subtotal (per graph)	\$13,442,849	\$23,120,551
Transfers Out	\$243,161	\$74,430
Total	\$13,686,010	\$23,194,981

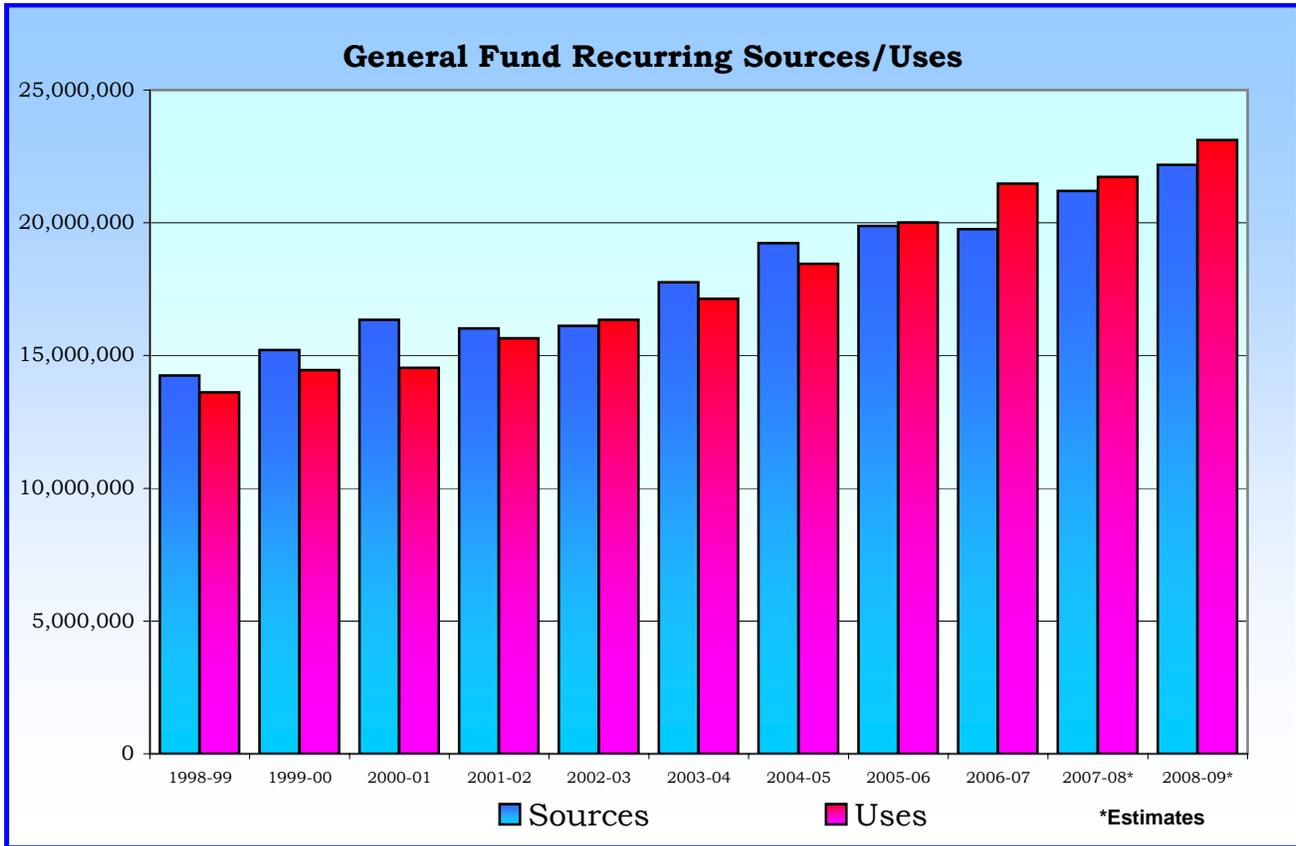
“Recurring Uses” include all expenditures and other financing uses except one-time and unusual items, such as large capital outlays, special contracts, and transfers out. Program reorganization in 04-05 moved some divisions around in Engineering and Public Works. Prior years have been adjusted to match the current configuration.



	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08*	08-09*
Population (1)	27,609	27,524	27,533	26,128	26,250	26,100	26,258	26,381	26,500	27,050	27,208
Recurring Costs (2)	\$13,609,096	\$14,452,676	\$14,542,532	\$15,654,718	\$16,348,460	17,139,113	18,454,319	20,014,443	21,476,432	21,729,755	23,120,551
Cost per capita (unadjusted)	\$493	\$525	\$528	\$599	\$623	\$657	\$703	\$759	\$810	\$803	\$850
CPI (3)	163.00%	166.60%	172.20%	177.10%	179.90%	184.00%	188.90%	195.30%	201.60%	207.30%	214.80%
Cost per capita (adjusted)	\$493	\$514	\$500	\$551	\$564	\$582	\$606	\$633	\$655	\$632	\$645

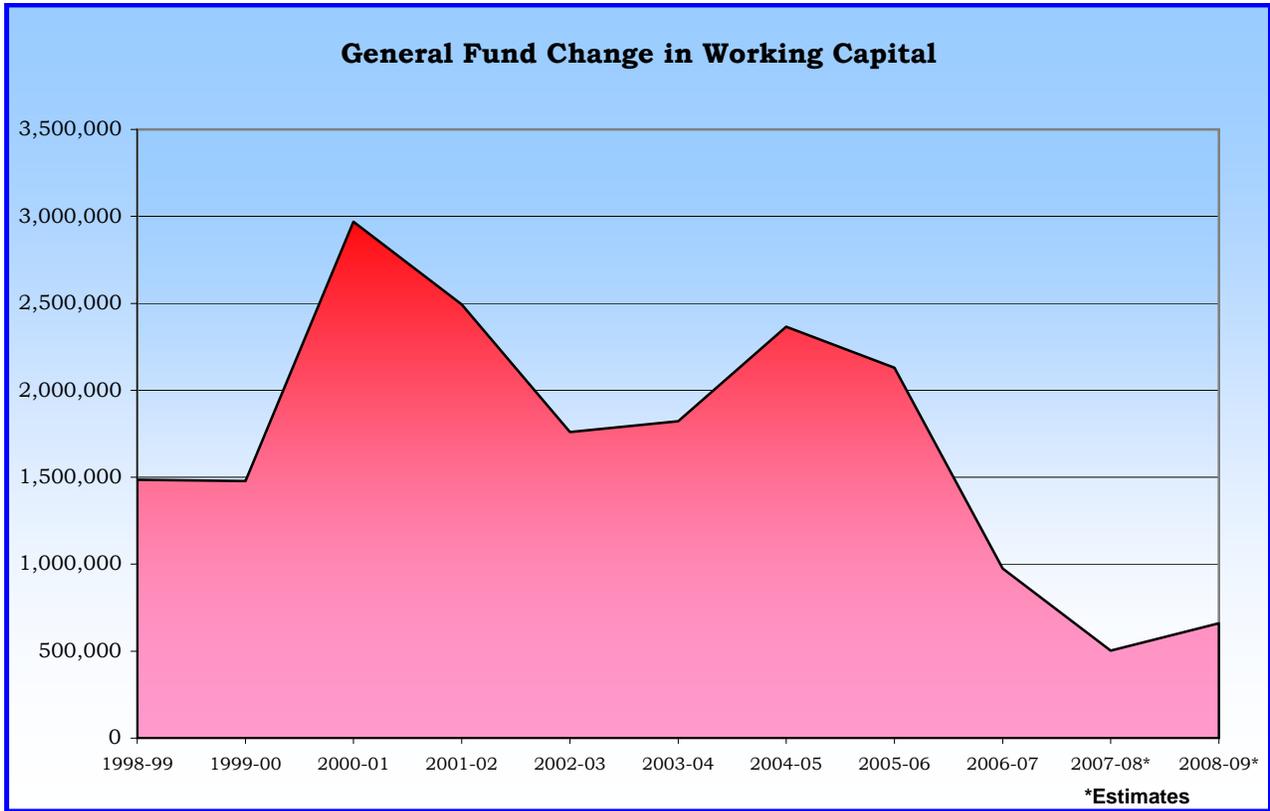
Recurring costs include employee salaries and benefits, services and supplies, and capital outlay. Adjusting for inflation, the recurring costs have increased approximately 22.5% over the last decade. In dollar terms the increase is over 41.16%, much of this can be accounted for by inflation, while the cost are increasing for fuel, workers' compensation insurance and retention issues are forcing higher employee compensation.

(1) California Department of Finance    (2) City of Eureka    (3) United States Department of Labor



Year	Recurring Sources	Recurring Uses	Surplus/(Deficit)
1998-99	14,252,078	13,609,096	642,982
1999-00	15,212,272	14,452,676	759,596
2000-01	16,351,471	14,542,532	1,808,939
2001-02	16,018,343	15,654,718	363,625
2002-03	16,117,638	16,348,460	(230,822)
2003-04	17,756,264	17,139,113	617,151
2004-05	19,232,654	18,454,319	778,335
2005-06	19,881,686	20,014,443	(132,757)
2006-07	19,763,889	21,476,432	(1,712,543)
2007-08*	21,205,881	21,729,755	(523,874)
2008-09*	22,179,465	23,120,551	(941,086)

As the City has been experiencing a revenue trend above inflation, we are still moving ahead with caution. The current economic trends are pressuring our revenue sources downward and the increasing energy costs along with employee retention issues are driving our costs up.

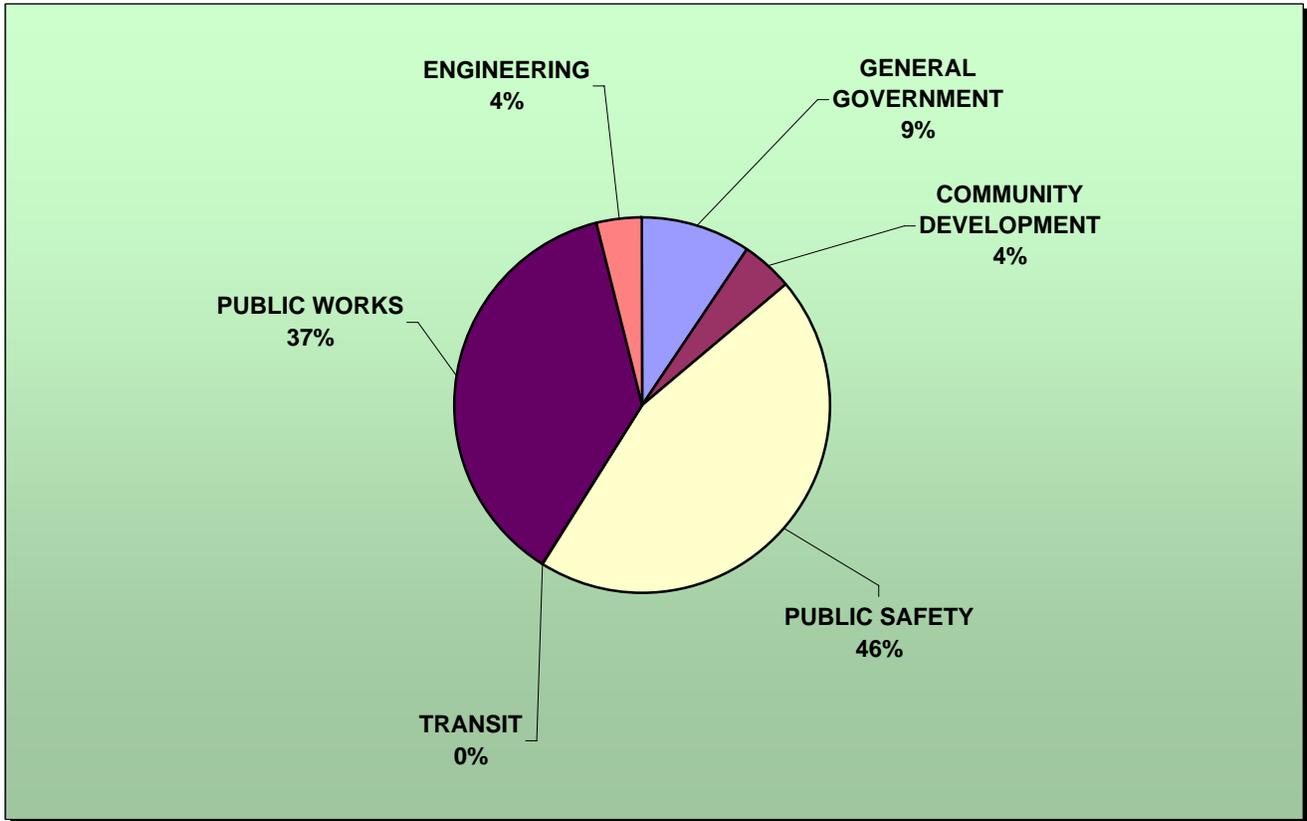


Year	Working Capital
1998-99	1,484,805
1999-00	1,477,615
2000-01	2,969,502
2001-02	2,494,065
2002-03	1,760,796
2003-04	1,821,466
2004-05	2,365,536
2005-06	2,130,331
2006-07	974,548
2007-08*	503,284
2008-09*	659,796

In 1999-00, approximately \$500,000 was set aside and designated as a reserve for changes in PERS rates. These PERS funds were used in 2003-04. In 2001-02 \$760,000 was set aside for group health claims. These funds were used in 2002-03. The Working Capital has not reached the level recommended in the Budget Message, which is 60 days of operating expenditures or approximately \$3.8 million.



SUMMARY OF RECOMMENDED REGULAR POSITIONS



	2005-06 <u>Actual</u>	2006-07 <u>Actual</u>	2007-08 <u>Actual</u>	2008-09 <u>Budget</u>
GENERAL GOVERNMENT	21.50	23.85	25.85	26.20
COMMUNITY DEVELOPMENT	11.75	11.75	11.75	12.30
PUBLIC SAFETY	119.00	126.00	125.00	125.00
TRANSIT	0.35	0.35	0.35	0
PUBLIC WORKS	104.12	106.43	105.38	102.58
ENGINEERING	13.00	13.00	13.00	11.00
<b>TOTALS</b>	<b>269.72</b>	<b>281.38</b>	<b>281.33</b>	<b>277.08</b>

## *Full-Time Equivalent Positions by Department*



### **SUMMARY OF CHANGES IN FTE POSITIONS FY 2008-09**

During Fiscal Year 2006-07 the City of Eureka contracted with Koff & Associates to conduct a comprehensive classification and total compensation study for all City staff, as well as an organizational review. This review process was precipitated by:

- 1) The concern of management and the City Council that employees be recognized for the level and scope of work performed and that they are paid on a fair and competitive basis that allows the City to recruit and retain a high-quality staff
- 2) The desire to have a classification and compensation plan that can meet the needs of the City
- 3) Attracting and retaining quality applicants/employees has been a major challenge for the City, especially in certain disciplines; and
- 4) The desire to ensure that internal relationships of salaries are based upon objective, non-quantitative evaluation factors, resulting in equity across all City departments.

The findings of this study determined that the City of Eureka's salary scale across all disciplines ranged from between 11.1% and 78.1% below the average base salary of comparator cities. This prompted the implementation of a 3 step increase of the difference between existing and recommended base salaries for Police, Fire and all represented employees effective January 1, 2008 with additional increases over the next 2 years. Increases for EFOL (Fire Captain II positions) and unrepresented employees are currently under consideration for a 3 year implementation plan by the Administration. This study also resulted in the change/upgrade of some position titles which are indicated in bold in the Full-Time Equivalent Positions by Department section which follows.

In anticipation of an upcoming challenging year due to the economy and other factors, the Administration has elected to freeze a number of vacant positions across all City divisions except for Public Safety. The following is a summary of these and other changes to staffing:

The Personnel Director will be retiring in September 2008 and this position will not be filled for the remainder of the fiscal year. The Administrative Services Assistant position has been reclassified to Administrative Technician I - Confidential.

In Finance the Administrative Services Assistant (RPT) has been upgraded to a Senior Administrative Services Assistant (RPT). The Information Services Technician positions have been upgraded to one Information Services Analyst and one Senior Information Services Analyst. The Finance Office Manager has been promoted to Assistant Finance Director.

In the Police Department one grant funded Police Officer position expired on September 30, 2007 and is now funded by the General Fund. The one Police Captain position was eliminated providing the funding for a third Police Lieutenant in the department. The Administrative Services Assistant has been upgraded to Senior Administrative Services Assistant. Two Evidence Technician positions were eliminated and one Police Property Technician position created. The Senior Police Records Specialist has been eliminated providing funding for a sixth Record Specialist I/II. The Communications Manager position was changed to Support Services Manager. The Police Records Manager position was upgraded to a Police Records Supervisor. The Public Information Information Officer position was eliminated providing funding for a ninth Police Services Officer. One Police Services Officer was upgraded to a Senior Police Services Officer.

## *Full-Time Equivalent Positions by Department*

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### **SUMMARY OF CHANGES IN FTE POSITIONS FY 2008-09**

In Engineering one vacant Deputy City Engineer and one Project Manager position has been frozen.

In Community Development one Planner was reclassified to Assistant Planner and the Administrative Services Assistant has been upgraded to Senior Administrative Assistant. The Senior Planner position has been upgraded to Principal Planner.

In the Public Works division one Administrative Services Assistant was upgraded to Senior Administrative Services Assistant and in the Building Department the Administrative Services Assistant was classified as a Permit Specialist. At the Harbor the Facilities Operations Assistant was upgraded to Harbor Facilities Coordinator. The Recreation and Facilities Manager retired in December 2007 and this position has been frozen. The Recreation Supervisor has absorbed some of the Manager's duties receiving a 10% out-of-class pay increase. In the Parks Department one Maintenance Worker I/II (RPT) position at .80 FTE is being eliminated. One Maintenance Supervisor in Water Distribution has been reclassified to Utility Maintenance Supervisor and four Maintenance Worker I/II positions have been upgraded to Utility Worker I/II. These upgrades are indicative of employees who are certified and entitled to 5% higher compensation. One Facilities Maintenance Technician position which is vacant has been frozen. The City Carpenter has been reclassified to Facilities Maintenance Specialist. Two Senior Maintenance Workers have been certified and upgraded to Senior Utility Workers. In Wastewater Treatment the Pretreatment Coordinator position has been eliminated and replaced with Source Control Inspector and a Source Control Supervisor has been created. These two positions were created to better enable the City to implement and administer a Pretreatment Program mandated by the State to regulate the commercial and industrial users of the sanitary sewer system and to enforce the applicable provisions of the Eureka Municipal Code.

# Full-Time Equivalent Positions by Department



	<u>2006-07</u> <u>Actual</u>	<u>2007-08</u> <u>Actual</u>	<u>2008-09</u> <u>Proposed</u> <u>Budget</u>	<u>2008-09</u> <u>Adopted</u> <u>Budget</u>
<b>LEGISLATIVE</b>				
City Clerk	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	0.00	0.00
Administrative Services Assistant			1.00	1.00
Total	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<b>CITY MANAGER</b>				
City Manager	1.00	1.00	1.00	1.00
Assistant to City Manager		1.00	1.00	1.00
Executive Assistant	1.00			
Special Projects Manager	1.00	1.00	1.00	1.00
Total	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
<b>PERSONNEL</b>				
Personnel Director	1.00	1.00	1.00	1.00
Senior Personnel Analyst	1.00	1.00	1.00	1.00
Administrative Services Assistant	1.00	1.00		
<b>Administrative Technician I - confidential</b>			1.00	1.00
Personnel Analyst I/II	1.00	1.00	1.00	1.00
Total	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
<b>FINANCE</b>				
Finance Director	1.00	1.00	1.00	1.00
Finance Office Manager	1.00	1.00		
Assistant Finance Director			1.00	1.00
<b>Senior</b> Administrative Services Assistant (RPT)	0.60	0.60	0.60	0.60
Accountant I/II	2.00	2.00	3.00	3.00
Accountant Supervisor	1.00	1.00		
Assistant Purchasing Agent	1.00			
Accounting Technician	1.00	2.00	2.00	2.00
Accounting Specialist I/II	3.00	3.00	3.00	3.00
Accounting Specialist I/II (RPT)	0.60	0.60	0.60	0.60
Information Services Manager	1.00	1.00	1.00	1.00
Central Services Assistant	1.00	1.00	1.00	1.00
<b>Senior</b> Information Services <b>Analyst</b>		1.00	1.00	1.00
Information Services <b>Analyst</b>	2.00	1.00	1.00	1.00
Total	<u>15.20</u>	<u>15.20</u>	<u>15.20</u>	<u>15.20</u>
<b>CITY ATTORNEY</b>				
City Attorney	1.00	1.00	1.00	1.00
Legal Assistant	1.00	1.00	1.00	1.00
Total	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

## Full-Time Equivalent Positions by Department



	<u>2006-07</u> <u>Actual</u>	<u>2007-08</u> <u>Actual</u>	<u>2008-09</u> <u>Proposed</u> <u>Budget</u>	<u>2008-09</u> <u>Adopted</u> <u>Budget</u>
<b>POLICE</b>				
Police Chief	1.00	1.00	1.00	1.00
Police Captain	1.00			
Police Lieutenant	2.00	3.00	3.00	3.00
Police Sergeant	7.00	7.00	7.00	7.00
Police Officer	37.00	37.00	35.00	38.00
<b>Senior</b> Administrative Services Assistant	1.00	1.00	1.00	1.00
Evidence Technician	2.00			
Animal Control Officer	1.00	1.00	1.00	1.00
Police Property Coordinator	1.00	1.00	1.00	1.00
Police Property Technician		1.00	1.00	1.00
Police Records <b>Supervisor</b>		1.00	1.00	1.00
Police Records Manager	1.00			
Senior Police Records Specialist	1.00			
Police Records Specialist I/II (1 grant funded)	5.00	6.00	4.00	6.00
Public Information Officer	1.00			
Communications Manager	1.00			
Communications Supervisor	1.00	1.00	1.00	1.00
Support Services <b>Manager</b>		1.00	1.00	1.00
Senior Communications Dispatcher	3.00	3.00	3.00	3.00
Communications Dispatcher	7.00	7.00	7.00	7.00
Senior Police Services Officer		1.00		1.00
Police Services Officer (5.15 grant funded)	9.00	9.00	9.00	9.00
Total	<u>82.00</u>	<u>81.00</u>	<u>76.00</u>	<u>82.00</u>
Grant full-time Police Officer	1.00	1.00		
<b>FIRE</b>				
Fire Chief	1.00	1.00	1.00	1.00
Assistant Fire Chief/Marshal	1.00	1.00	1.00	1.00
Assistant Fire Chief/Operations	1.00	1.00	1.00	1.00
Fire Captain II	5.00	5.00	5.00	5.00
Fire Captain	9.00	9.00	9.00	9.00
Fire Engineer	12.00	12.00	12.00	12.00
Firefighter	12.00	12.00	10.00	12.00
Fire Services Officer	1.00	1.00	1.00	1.00
Administrative Services Assistant	1.00	1.00	1.00	1.00
Total	<u>43.00</u>	<u>43.00</u>	<u>41.00</u>	<u>43.00</u>

## Full-Time Equivalent Positions by Department



	<u>2006-07</u> <u>Actual</u>	<u>2007-08</u> <u>Actual</u>	<u>2008-09</u> <u>Proposed</u> <u>Budget</u>	<u>2008-09</u> <u>Adopted</u> <u>Budget</u>
<b>ENGINEERING</b>				
City Engineer	1.00	1.00	1.00	1.00
Deputy City Engineer	2.00	2.00	1.00	1.00
Associate Civil Engineer	1.00	2.00	2.00	2.00
Assistant Engineer I/II	2.00	2.00	2.00	2.00
Engineering Technician I/II	3.00	3.00	2.00	2.00
Traffic Operations Manager	1.00			
GIS Coordinator	1.00	1.00	1.00	1.00
<b>Senior</b> Administrative Services Assistant	1.00	1.00	1.00	1.00
Project Manager		1.00	1.00	1.00
Property Manager	1.00			
Total	13.00	13.00	11.00	11.00
<b>PUBLIC WORKS</b>				
Administrative Assistant	2.00	2.00	2.00	2.00
<b>Senior</b> Administrative Services Assistant	2.00	2.00	1.00	1.00
Administrative Services Assistant - <b>Permit Specialist</b>			1.00	1.00
Administrative Services Technician	1.00	1.00	1.00	1.00
Plans Examiner	1.00	1.00	1.00	1.00
Building Inspector II	2.00	2.00	2.00	2.00
Custodian	3.00	3.00	3.00	3.00
Custodian (RPT)	0.84	0.84	0.84	0.84
Deputy Building Official	1.00	1.00	1.00	1.00
Deputy Public Works Director	1.00	1.00	1.00	1.00
Equipment Services Technician	1.00	1.00	1.00	1.00
Equipment Mechanic	4.00	4.00	4.00	4.00
Fleet Services Supervisor	1.00	1.00	1.00	1.00
Senior Equipment Mechanic	1.00	1.00	1.00	1.00
Project Manager	1.00	1.00	0.70	1.00
Facilities Operations Assistant	1.00			
<b>Harbor Facilities Coordinator</b>		1.00	1.00	1.00
Recreation and Facilities Manager	1.00	1.00		
Recreation Supervisor	2.00	2.00	2.00	2.00
Youth Activities Coordinator (RPT)	0.64	0.64	0.64	0.64
After School Programs Coordinator (RPT)		0.70	0.70	0.70
Sports Activities Coordinator	1.00	1.00	1.00	1.00
Recreation Aide (RPT)	2.10	2.10	2.10	2.10
Zoo Education Coordinator	0.75	1.00	1.00	1.00
Zoo Manager	1.00	1.00	1.00	1.00
Head Zookeeper	1.00	1.00	1.00	1.00
Zookeeper	3.00	3.00	3.00	3.00
Zookeeper (RPT)	0.50	0.50	0.50	0.50
Harbor <b>Operations</b> Technician I/II	2.00	2.00	2.00	2.00
Harbor Maintenance Supervisor	1.00	1.00	1.00	1.00

# Full-Time Equivalent Positions by Department



	<u>2006-07</u> <u>Actual</u>	<u>2007-08</u> <u>Actual</u>	<u>2008-09</u> <u>Proposed</u> <u>Budget</u>	<u>2008-09</u> <u>Adopted</u> <u>Budget</u>
<b>PUBLIC WORKS (Continued)</b>				
Public Works Operations <b>Manager</b>	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00
Facilities Operations Superintendent	1.00	1.00	1.00	1.00
Maintenance Supervisor	4.00	4.00	3.00	3.00
Maintenance Worker I/II	17.00	16.00	16.00	16.00
Maintenance Worker I/II (RPT)	0.80	1.60	0.80	0.80
Facilities Maintenance Technician	2.00	2.00	1.00	1.00
Street Sweeper Operator	2.00	2.00	2.00	2.00
Carpenter	1.00	1.00		
<b>Facilities Maintenance Specialist</b>			1.00	1.00
Electrician	2.00	2.00	2.00	2.00
Parks & Maintenance Manager	1.00	1.00	1.00	1.00
Parks Aide (RPT)	0.80			
Assistant City Manager - Operations	1.00	1.00	1.00	1.00
Inventory Control Specialist	1.00	1.00	1.00	1.00
Senior Maintenance Worker	5.00	5.00	5.00	5.00
Senior Utility Worker	1.00	2.00	3.00	3.00
Senior Custodian	1.00	1.00	1.00	1.00
Utility Operations Manager	1.00	1.00	1.00	1.00
Utility Operations Supervisor	2.00	2.00	2.00	2.00
Utility Maintenance Supervisor	1.00	1.00	2.00	2.00
Water Quality Supervisor	1.00	1.00	1.00	1.00
Water Quality Technician	2.00	2.00	2.00	2.00
Industrial Maintenance Technician	1.00	1.00	1.00	1.00
Treatment Plant Operator I/II	4.00	4.00	4.00	4.00
Pretreatment Coordinator	1.00	1.00		
<b>Source Control Inspector</b>	1.00	1.00	1.00	1.00
<b>Source Control Supervisor</b>	1.00	1.00	1.00	1.00
Utility Worker I/II	8.00	8.00	8.00	8.00
Total	104.43	105.38	102.28	102.58
<b>COMMUNITY DEVELOPMENT</b>				
Community Development Director	1.00	1.00	1.00	1.00
<b>Principal</b> Planner		1.00	1.00	1.00
<b>Senior</b> Administrative Assistant	1.00	1.00	1.00	1.00
Senior Planner	2.00	1.00	1.00	1.00
<b>Assistant</b> Planner	1.00	1.00	1.00	1.00
Environmental Planner	1.00	1.00	1.00	1.00
Total	6.00	6.00	6.00	6.00

## Full-Time Equivalent Positions by Department



	<u>2006-07</u> <u>Actual</u>	<u>2007-08</u> <u>Actual</u>	<u>2008-09</u> <u>Proposed</u> <u>Budget</u>	<u>2008-09</u> <u>Adopted</u> <u>Budget</u>
<b>REDEVELOPMENT</b>				
Redevelopment and Housing Director	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00		
Projects Manager		1.00	2.30	2.30
Program Manager	1.00			
Program Coordinator	1.00	1.00	1.00	1.00
Housing Technician	0.75	0.75	1.00	1.00
<b>Senior</b> Administrative Assistant	1.00	1.00	1.00	1.00
Total	<u>5.75</u>	<u>5.75</u>	<u>6.30</u>	<u>6.30</u>
<b>TOTAL</b>	<u>281.38</u>	<u>281.33</u>	<u>268.78</u>	<u>277.08</u>

\* Title tentative

# Recap of Funds - FY 2007/08



Fund Description	Beginning Working Capital	Projected Revenues	Transfers In	Operating Budgets	Debt Serv	Projects	Reserves	Transfers Out	Ending Working Capital
<b>CITY FUNDS</b>									
General	974,547	21,729,082	325,000	21,473,734	256,021	447,094	0	348,497	503,284
Econ Dev/Revolving Loan	349,318	151,303	0	94,705	0	0	0	0	405,916
Gas Tax	615,149	1,722,690	0	11,287	0	611,126	0	325,000	1,390,426
Habitat Acq. & Rest.	26,540	13,000	0	0	0	7,000	0	0	32,540
Environmental Programs	67,762	58,912	0	67,024	0	0	0	0	59,650
Police Special Revenue	306,599	323,591	83,485	559,351	0	0	0	5,741	148,583
Capital Improvements	(199,583)	365,527	0	0	0	293,035	0	0	(127,091)
Demolition Projects	21,417	400	0	0	0	12,000	0	0	9,817
Airport	203,584	34,300	0	12,431	0	0	0	0	225,453
Haz/Mat Response	44,911	62,517	25,123	73,245	0	0	0	0	59,306
CPR Fund	9,038	13,800	0	13,819	0	0	0	0	9,019
CDBG - Housing	125,225	30,558	0	224,416	0	0	0	0	(68,633)
CDBG - T & P	(169,071)	615,375	0	470,627	0	0	0	0	(24,323)
CDBG Gen Allocation	57,873	2,000	0	0	0	0	0	0	59,873
HOME Program	(42,596)	194,402	0	26,516	0	0	0	0	125,290
Rental Rehab	89,739	4,900	0	0	0	0	0	0	94,639
Housing	303,788	78,476	0	107,666	0	0	0	0	274,598
Cal Home Grant Fund	0	125,000	0	125,000	0	0	0	0	0
Water	2,597,982	5,497,024	0	2,985,805	1,336,570	273,472	0	0	3,499,159
Water Capital Projects	2,222,657	103,500	0	0	0	436,437	0	0	1,889,720
Wastewater Operating	8,540,576	5,075,274	0	4,144,895	261,841	1,487,831	400,000	0	7,321,283
Wastewater Capital	0	0	0	0	0	0	0	0	0
Transit	(124,127)	1,772,710	190,000	1,773,011	0	0	0	0	65,572
Humboldt Bay	(1,138,611)	658,161	100,000	660,687	215,693	49,197	150,000	0	(1,456,027)
Building	261,722	574,882	55,630	580,896	0	0	0	0	311,338
Golf Course	139,692	27,858	0	4,570	0	9,294	0	0	153,686
Equipment Operations	1,774,151	1,274,365	0	1,846,725	0	0	0	0	1,201,791
Risk Management	327,898	1,538,930	0	1,460,446	0	0	0	0	406,382
Information Technology Oper	316,857	649,032	0	899,731	68,034	0	0	0	(1,876)
F & P Retirement	1,284,477	60,700	0	486,365	0	0	0	0	858,812
	18,987,514	42,758,269	779,238	38,102,952	2,138,159	3,626,486	550,000	679,238	17,428,187
<b>ERA FUNDS</b>									
Low & Mod Inc. Housing	3,389,652	219,055	978,009	2,766,654	0	0	0	0	1,820,062
Redevelopment Admin.	448,258	32,229	806,242	1,089,487	0	0	0	0	197,242
ERA Debt Svc Merged Area	(9,607,610)	4,640,026	0	259,860	1,640,537	0	0	2,686,376	(9,554,357)
ERA Cap Proj Merged Area	5,435,209	384,913	802,125	19,345	0	1,155,000	0	0	5,447,902
	(334,491)	5,276,223	2,586,376	4,135,346	1,640,537	1,155,000	0	2,686,376	(2,089,151)
<b>EPFA FUNDS</b>									
2003 EPFA Refunded D.S	18,000	678,424	0	0	678,343	0	0	0	18,081
	18,000	678,424			678,343				18,081
<b>TOTAL - ALL FUNDS</b>	<b>18,671,023</b>	<b>48,712,916</b>	<b>3,365,614</b>	<b>42,238,298</b>	<b>4,457,039</b>	<b>4,781,486</b>	<b>550,000</b>	<b>3,365,614</b>	<b>15,357,117</b>

# Recap of Funds - FY 2008/09



Fund Description	Beginning Working Capital	Projected Revenues	Transfers In	Operating Budgets	Debt Serv	Projects	Reserves	Transfers Out	Ending Working Capital
<b>CITY FUNDS</b>									
General	503,284	23,329,465	75,000	22,864,529	256,022	52,972		74,430	659,797
Econ Dev/Revolving Loan	405,916	665,858	0	799,604	0	0		0	272,170
Gas Tax	1,390,426	2,570,034	0	692,622	0	1,403,021		0	1,864,817
Habitat Acq. & Rest.	32,540	342,125	0	0	0	336,925		0	37,740
Environmental Programs	59,650	36,500	0	85,838	0	0		0	10,312
Police Special Revenue	148,583	278,200	116,740	379,049	0	0		116,740	47,734
Capital Improvements	(127,091)	197,000	0	0	0	229,622		0	(159,713)
Demolition Projects	9,817	400	0	0	0	0		0	10,217
Airport	225,453	113,000	0	18,405	0	99,000		0	221,048
Haz/Mat Response	59,306	68,058	29,633	94,612	0	0		0	62,385
CPR Fund	9,019	14,900	0	14,342	0	0		0	9,577
CDBG - Housing	(68,633)	94,050	0	255,948	0	0		0	(230,531)
CDBG - T & P	(24,323)	34,650	0	34,650	0	0		0	(24,323)
CDBG Gen Allocation	59,873	1,700	0	0	0	0		0	61,573
HOME Program	125,290	74,000	250,000	400,000	0	0		0	49,290
Rental Rehab	94,639	4,300	0	70,000	0	0		0	28,939
Housing	274,598	123,212	0	279,962	0	0		0	117,848
Cal Home Grant Fund	0	475,000		475,000					0
Water	3,499,159	5,551,692	0	3,657,023	1,344,690	672,123		0	3,377,015
Water Capital Projects	1,889,720	75,000	0	0	0	1,048,175		0	916,545
Wastewater Operating	7,321,283	5,005,649	0	4,436,344	265,121	0	0	602,204	7,023,263
Wastewater Capital	0	13,116,616	602,204			13,318,820	400,000		0
Transit	65,572	1,651,089	0	1,627,213	0	0		0	89,448
Humboldt Bay	(1,456,027)	655,393	433,897	646,770	285,507	147,712	150,000	0	(1,596,726)
Building	311,338	539,320	44,797	656,291	0	0		0	239,164
Golf Course	153,686	28,878	0	5,222	0	67,946		0	109,396
Equipment Operations	1,201,791	1,553,803	0	1,770,342	0	0		0	985,252
Risk Management	406,382	1,234,441	0	1,463,238	0	0		0	177,585
Information Technology Oper	(1,876)	767,297	0	689,069	67,963	0		0	8,389
F & P Retirement	858,812	319,167	0	528,113	0	0		0	649,866
	<u>17,428,187</u>	<u>58,920,797</u>	<u>1,552,271</u>	<u>41,944,186</u>	<u>2,219,303</u>	<u>17,376,316</u>	<u>550,000</u>	<u>793,374</u>	<u>15,018,077</u>
<b>ERA FUNDS</b>									
Low & Mod Inc. Housing	1,820,062	359,000	1,053,295	2,527,121	0	0		250,000	455,236
Redevelopment Admin.	197,242	10,300	1,100,000	1,173,567					133,975
ERA Debt Svc Merged Area	(9,554,357)	4,835,679		289,000	2,047,060			4,662,192	(11,716,930)
ERA Cap Proj Merged Area	5,447,902	1,657,075	2,000,000	20,300		3,993,436			5,091,241
	<u>(2,089,151)</u>	<u>6,862,054</u>	<u>4,153,295</u>	<u>4,009,988</u>	<u>2,047,060</u>	<u>3,993,436</u>	<u>0</u>	<u>4,912,192</u>	<u>(6,036,478)</u>
<b>EPFA FUNDS</b>									
2003 EPFA Refunded D.S	18,081	678,343	0	0	678,343	0		0	18,081
	<u>18,081</u>	<u>678,343</u>			<u>678,343</u>				<u>18,081</u>
<b>TOTAL - ALL FUNDS</b>	<u>15,357,117</u>	<u>66,461,194</u>	<u>5,705,566</u>	<u>45,954,174</u>	<u>4,944,706</u>	<u>21,369,752</u>	<u>550,000</u>	<u>5,705,566</u>	<u>8,999,680</u>

