

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



# *Budget Graphics & Summaries*



---

## **OVERVIEW**

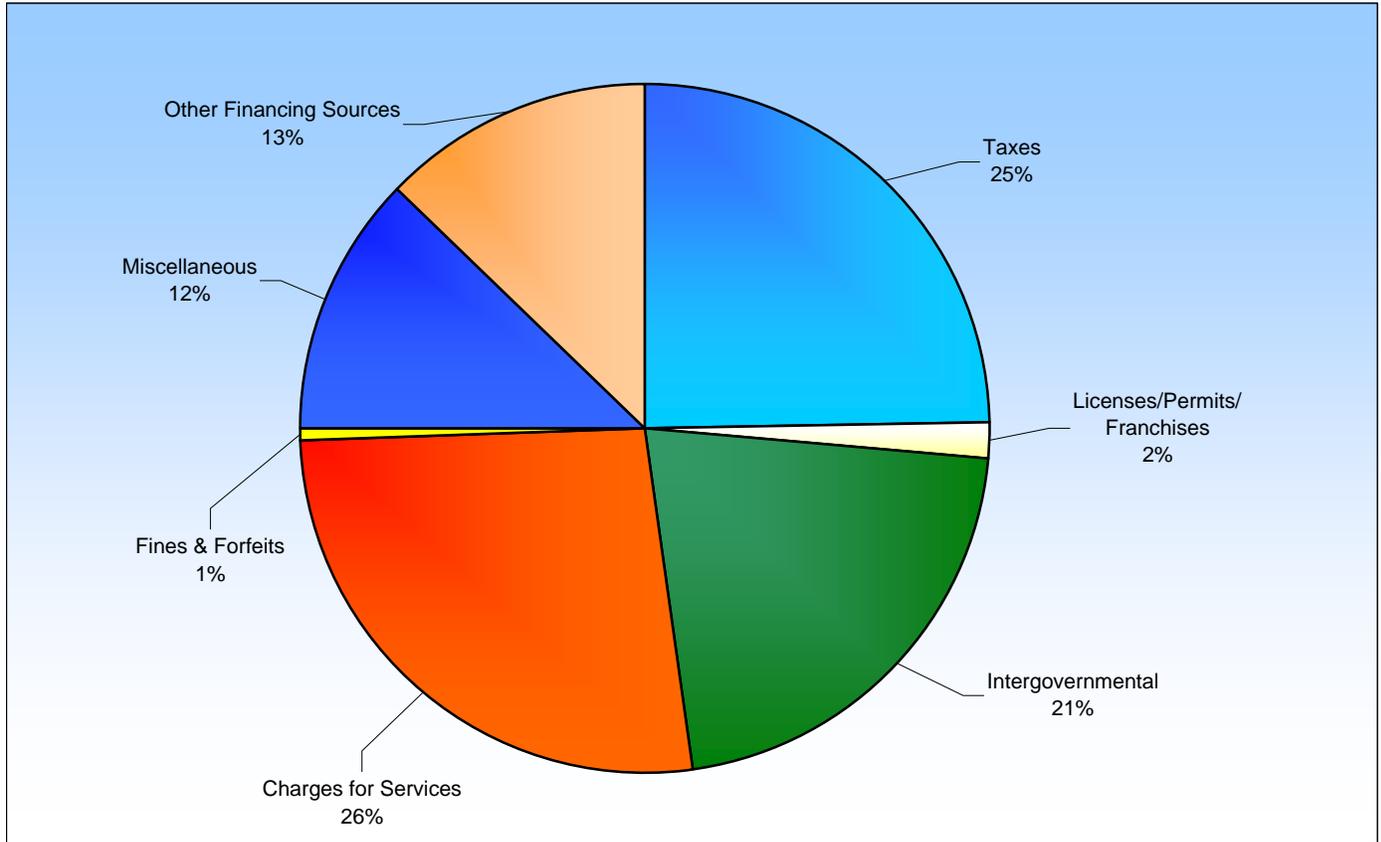
---

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 2008-09; 2009-10

Generally, charts are for the 2009-10 fiscal year, while tables present information for four fiscal periods: 2007-08 Actual, 2008-09 Revised Budget, 2008-09 Estimates (Estimated Actuals) and 2009-10 Proposed Budget.

# Summary of Revenue Source



## 2009-10 REVENUE SOURCES \$78,232,099

	2007/08 Actual	2008/09 Estimated	2009/10 Budget
Taxes	19,506,211	19,277,835	19,442,775
Licenses/Permits/Franchises	1,180,126	1,255,530	1,289,908
Intergovernmental	7,367,365	6,089,305	16,600,674
Charges for Services	16,182,941	17,234,301	20,837,796
Fines & Forfeits	531,246	361,256	480,798
Miscellaneous	3,955,946	5,797,740	9,545,849
Other Financing Sources	3,112,329	5,642,811	10,034,299
<b>TOTAL</b>	<b>51,836,164</b>	<b>55,658,778</b>	<b>78,232,099</b>

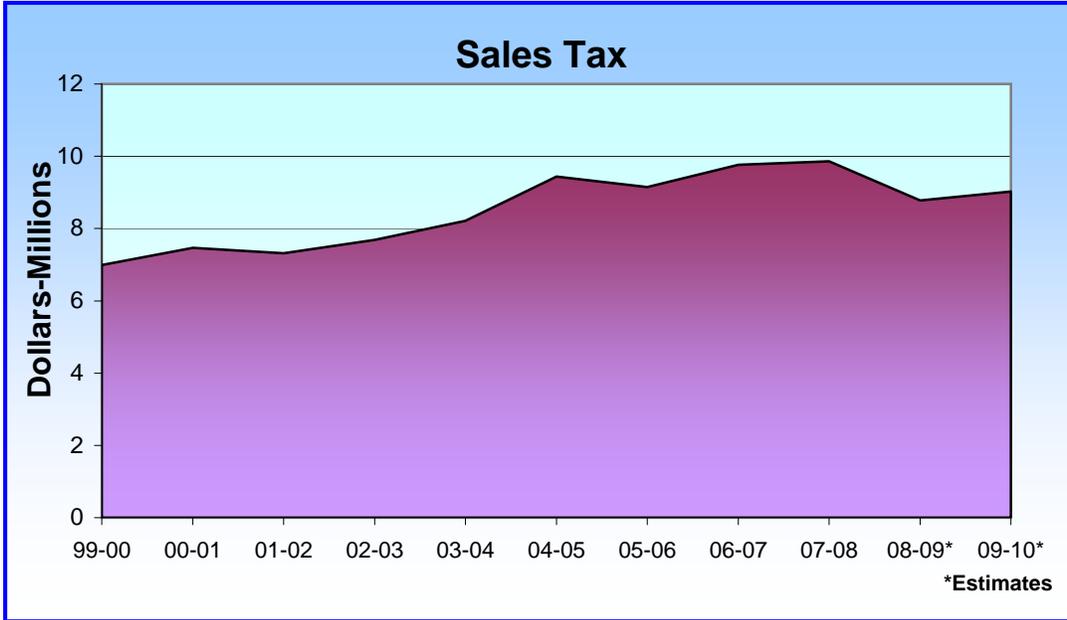
# Revenue Summary By Fund Type



Acct. No.	Description	2007/08 Actual	2008/09 Amended Budget	2008/09 Estimated Actual	2009/10 Budget
<b>GENERAL FUND</b>					
	Taxes	14,962,090	15,151,000	14,094,000	14,482,015
	Licenses/Permits/Franchises	848,153	852,450	837,981	917,645
	Intergovernmental	2,244,342	2,566,669	2,387,226	2,376,600
	Charges for Services	2,746,130	3,524,678	3,236,585	3,352,687
	Fines & Forfeits	409,636	255,500	187,856	178,000
	Miscellaneous	398,119	1,713,305	1,539,121	1,423,080
	Other Financing Sources	450,997	275,000	76,904	800,000
	Subtotal	22,059,467	24,338,602	22,359,673	23,530,027
<b>SPECIAL REVENUE FUNDS</b>					
	Licenses/Permits/Franchises	0	50,000	184,462	81,000
	Intergovernmental	3,029,386	4,547,856	2,309,624	7,136,601
	Charges for Services	106,346	136,658	158,173	159,038
	Fines & Forfeits	79,410	132,500	125,500	257,798
	Miscellaneous	923,496	3,062,082	1,047,719	2,226,558
	Other Financing Sources	1,135,895	1,768,280	1,834,963	1,142,150
	Subtotal	5,274,533	9,697,376	5,660,441	11,003,145
<b>DEBT SERVICE FUNDS</b>					
	Taxes	4,544,121	4,766,479	5,183,835	4,960,760
	Intergovernmental	7,608	15,000	16,582	16,000
	Miscellaneous	755,386	732,543	741,043	705,943
	Other Financing Sources	0	0	0	0
	Subtotal	5,307,115	5,514,022	5,941,460	5,682,703
<b>CAPITAL PROJECTS FUNDS</b>					
	Miscellaneous	24,739	26,950	2,675	0
	Other Financing Sources	475,713	3,630,125	1,485,470	1,713,490
	Subtotal	500,452	3,657,075	1,488,145	1,713,490
<b>ENTERPRISE FUNDS</b>					
	Licenses/Permits/Franchises	331,973	342,720	233,087	291,263
	Intergovernmental	2,086,029	5,363,089	1,375,873	7,071,473
	Fines & Forfeits	42,200	30,000	47,900	45,000
	Charges for Services	9,618,154	10,188,391	9,267,064	12,358,389
	Miscellaneous	1,246,866	7,772,029	2,163,754	4,901,668
	Other Financing Sources	486,033	5,381,718	2,226,783	6,376,159
	Subtotal	13,811,255	29,077,947	15,314,461	31,043,952
<b>INTERNAL SERVICE FUNDS</b>					
	Charges for Services	3,712,311	4,494,391	4,306,412	4,742,682
	Miscellaneous	555,569	309,231	266,928	258,000
	Other Financing Sources	563,691	2,000	18,691	2,500
	Subtotal	4,831,571	4,805,622	4,592,031	5,003,182
<b>TRUST FUNDS</b>					
	Charges for Services	0	266,067	266,067	225,000
	Miscellaneous	51,771	53,100	36,500	30,600
	Subtotal	51,771	319,167	302,567	255,600
<b>TOTAL ALL FUND TYPES</b>					
	Taxes	19,506,211	19,917,479	19,277,835	19,442,775
	Licenses/Permits/Franchises	1,180,126	1,245,170	1,255,530	1,289,908
	Intergovernmental	7,367,365	12,492,614	6,089,305	16,600,674
	Charges for Services	16,182,941	18,610,185	17,234,301	20,837,796
	Fines & Forfeits	531,246	418,000	361,256	480,798
	Miscellaneous	3,955,946	13,669,240	5,797,740	9,545,849
	Other Financing Sources	3,112,329	11,057,123	5,642,811	10,034,299
	<b>GRAND TOTAL</b>	<b>51,836,164</b>	<b>77,409,811</b>	<b>55,658,778</b>	<b>78,232,099</b>



**MAJOR REVENUES OF THE GENERAL FUND:**



Year	Sales Tax
99-00	6,989,788
00-01	7,466,078
01-02	7,316,774
02-03	7,688,017
03-04	8,216,389
04-05	9,439,453
05-06	9,151,037
06-07	9,767,023
07-08	9,863,453
08-09*	8,775,000
09-10*	9,025,015

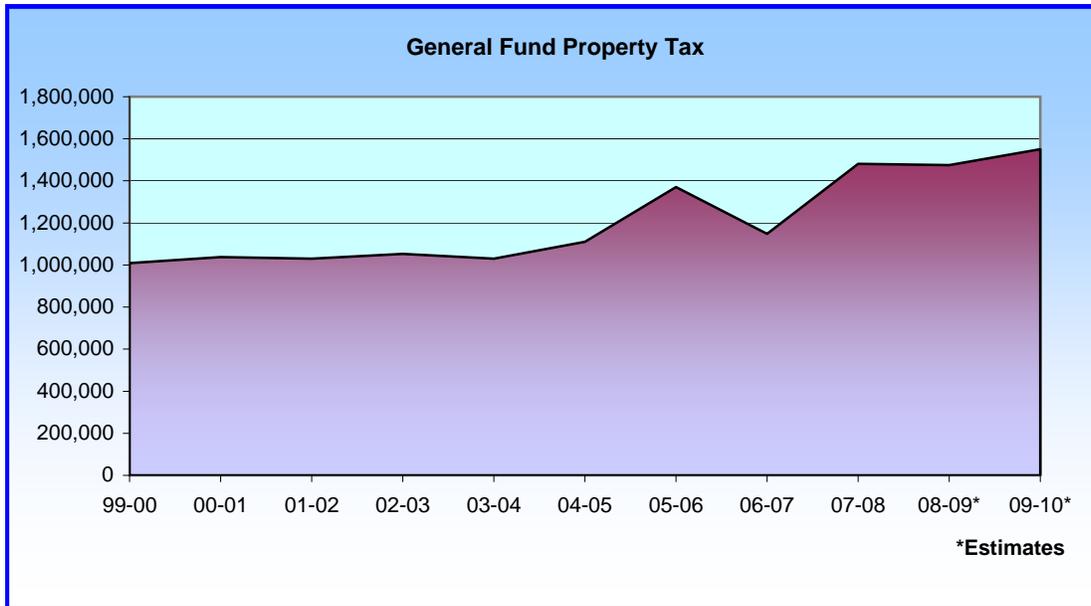
**Sales Tax** is the largest source of revenue to the General Fund. In accordance with the State Revenue and Taxation Code and the Bradley-Burns Uniform Local Sales and Use Tax Law of 1955, the State imposes a 8.25% Sales and Use Tax on taxable sales in the City. The City receives 99.18% of the local 1% share of the 8.25% 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	38%
Autos and Transportation	18%
Business and Industry	10%
Building and Construction	9%
Restaurants and Hotels	9%
Fuel and Service Stations	8%
Food and Drugs	7%

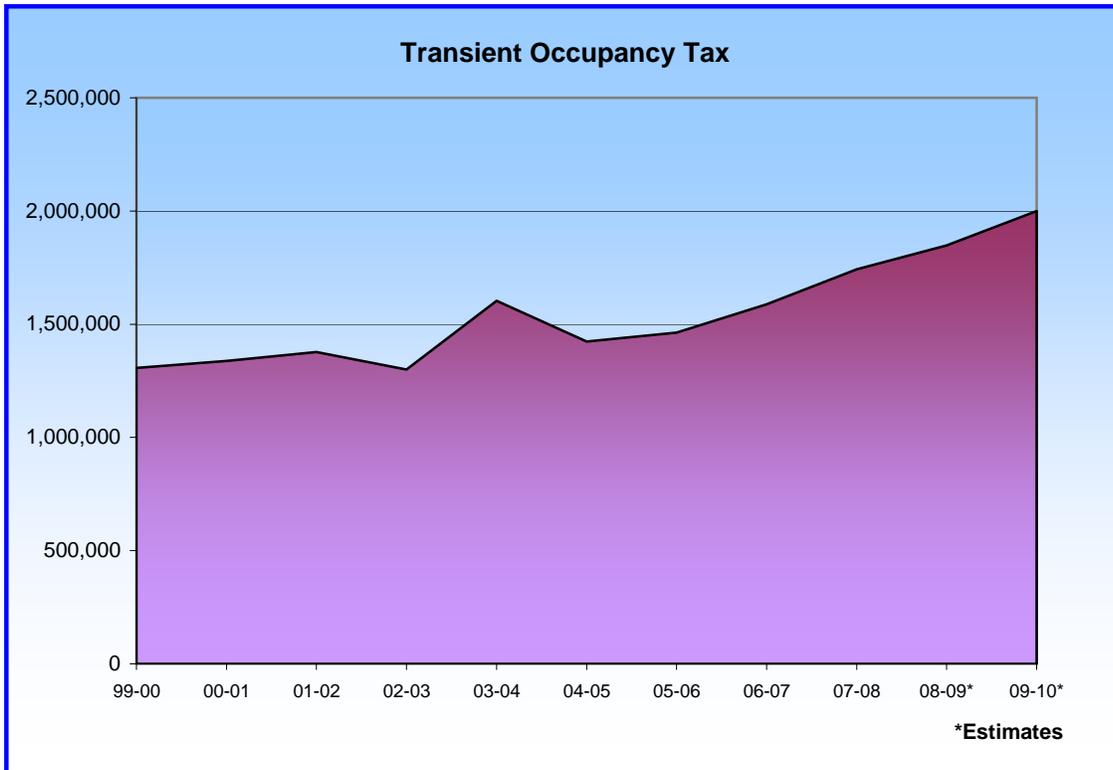
Throughout the year, the most fluctuation in sales tax revenues can be found in General Consumer Goods since the purchase of these items depend on seasonal influences. Last year we have seen much volatility in new and used auto sales and fuel prices. The amount of sales tax revenue projected for FY2009-10 is \$9,025,015.

## General Fund Trends



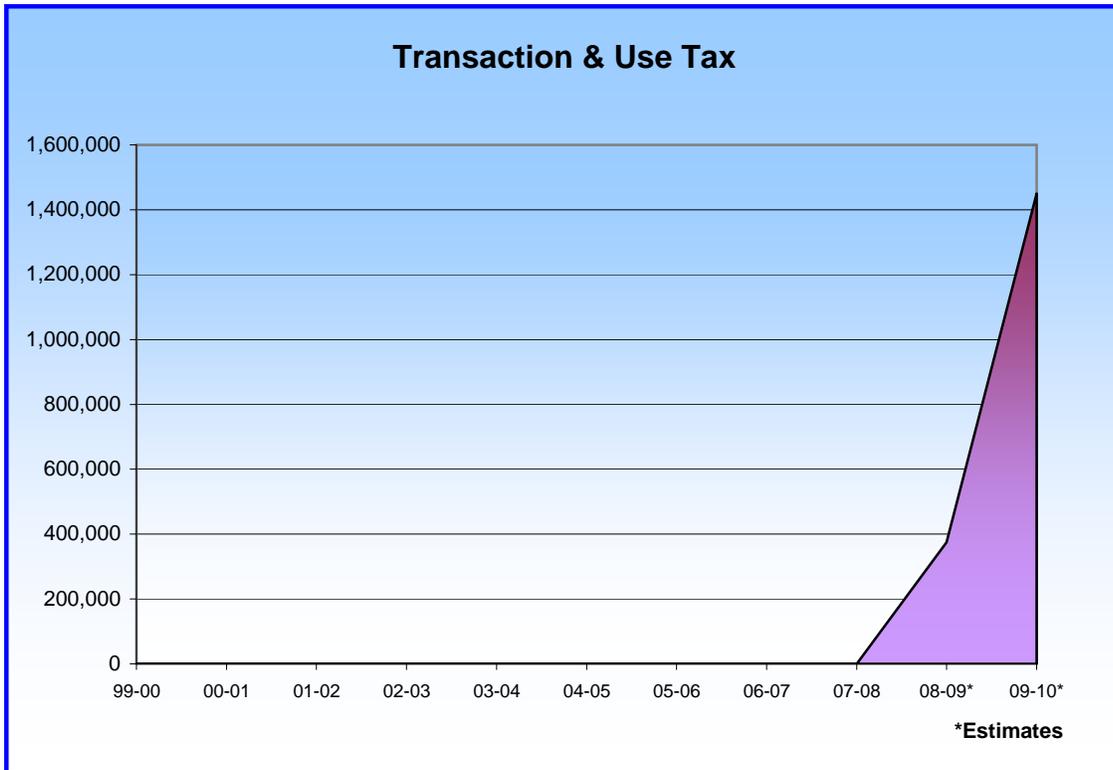
Year	Property Tax
99-00	1,008,420
00-01	1,037,950
01-02	1,030,759
02-03	1,052,440
03-04	1,030,385
04-05	1,110,633
05-06	1,370,716
06-07	1,147,809
07-08	1,481,308
08-09*	1,475,000
09-10*	1,550,000

**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 7% 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 FY2009-10 is \$1,550,000.



Year	Transient Occupancy Tax
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	1,742,728
08-09*	1,848,000
09-10*	2,000,000

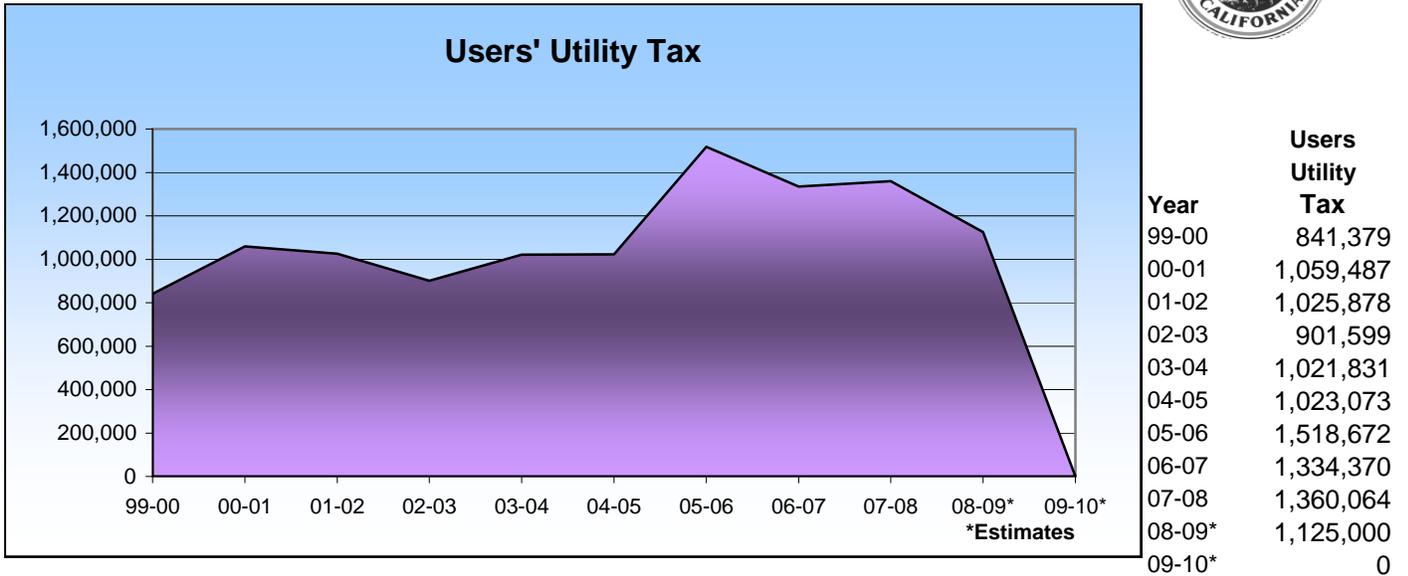
**Transient Occupancy Tax** is a tax on room charges for hotel and motel occupancy of less than thirty (30) days. The rate was increased in fiscal year 1992-93 from 8% to 9% and then in November 2008, the voters approved a 1% increase from 9% to 10% with the passage of Measure E that became effective April 1, 2009. The total amount of transient occupancy tax revenue projected for FY2009-10 is \$2,000,000



Year	Transaction & Use Tax
99-00	
00-01	
01-02	
02-03	
03-04	
04-05	
05-06	
06-07	
07-08	
08-09*	375,000
09-10*	1,450,000

**Transaction & Use Tax**

In November 2009 the voters of the City of Eureka approved a 0.25% retail transactions and use tax with the passage of Measure D, which also required the repeal of the Utility User's Tax. Both changes were effective April 1, 2009.



**Utility Users' Tax** was a three percent (3%) tax applied to use of utilities. The voters of the City of Eureka approved a 0.25% retail transactions and use tax in the November 2008 General Election. The passage of Measure D also required that the City of Eureka repeal the Utility Users's Tax. Both changes were effective April 1, 2009. Therefore the FY 2009-10 budget is zero.

**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. The budget is \$220,000.

**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. The budget is \$864,950.

**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, but in May 2009 has increased to 1.15 percent for most vehicles, or an increase of 0.5 percent. Motor vehicle in-lieu is one of the City's largest sources of discretionary revenue. For 2009-10, this revenue is projected to be \$2,061,875.

**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 \$3.3 million in Charges for Services, the cost allocation charge is 64%. The next highest is recreation fees at 19%. 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*

---



**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.

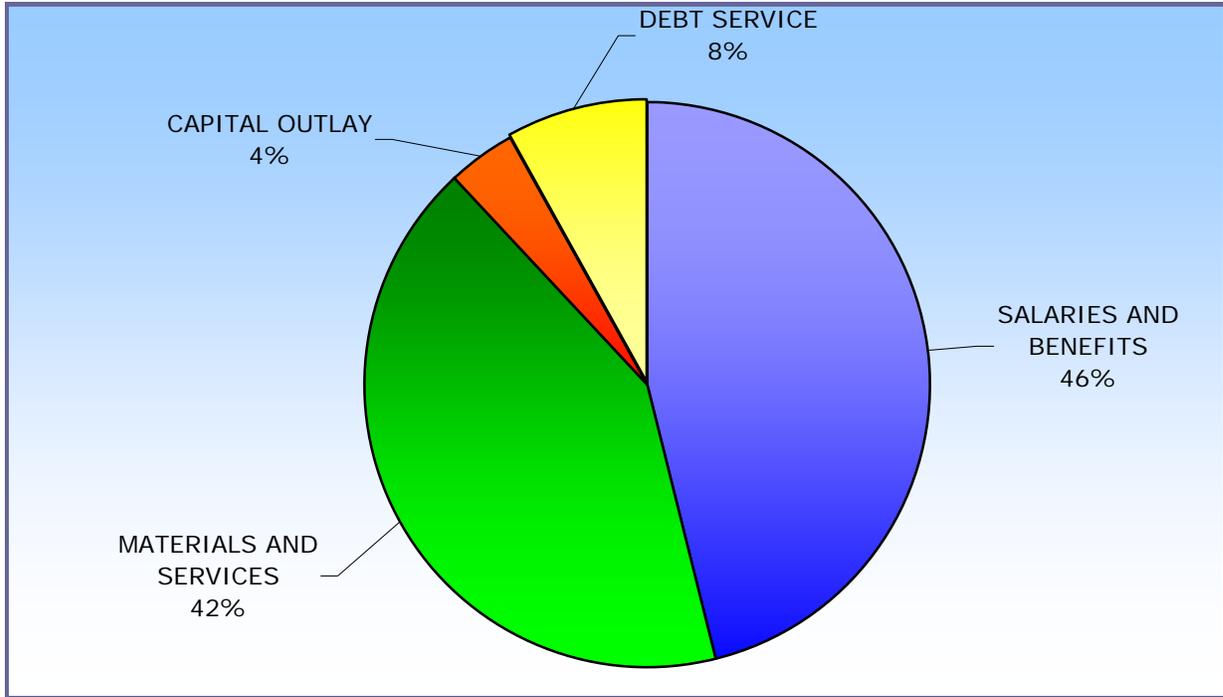
**Permits** are derived from fees paid by persons for activities within the City that require permits by either State or City law. Primary examples are for building, electrical, plumbing.

**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 2009-10 investment interest for pooled investments is 3.0%.

**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

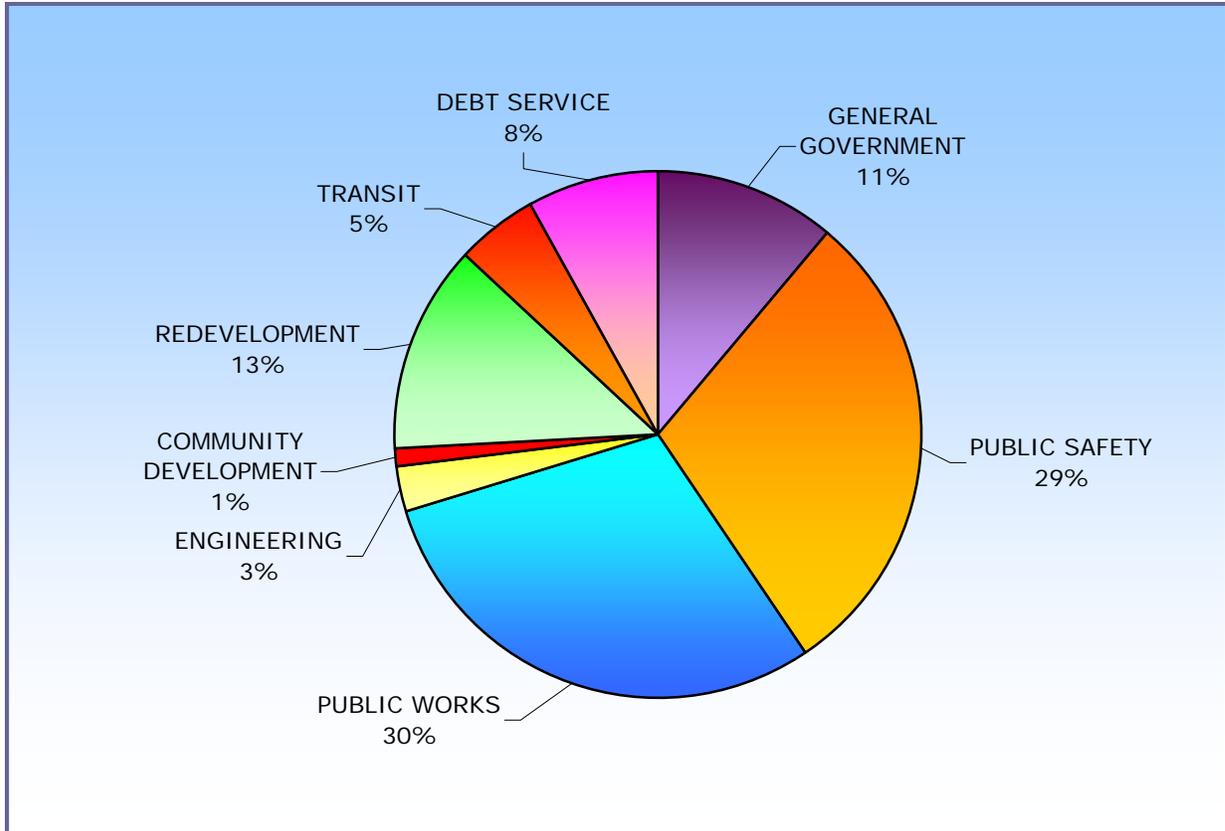


### 2009-10 OPERATING BUDGET - \$53,475,297

	<u>2007-08 Actual</u>	<u>2008-09 Amended Budget</u>	<u>2008-09 Estimated Actual</u>	<u>2009-10 Budget</u>
SALARIES AND BENEFITS	21,110,334	23,904,944	22,276,855	24,686,536
MATERIALS AND SERVICES	21,868,155	23,335,335	18,402,690	22,471,794
CAPITAL OUTLAY	804,813	1,967,735	1,634,469	2,057,539
DEBT SERVICE	3,111,749	4,916,363	4,914,748	4,259,428
<b>Total *</b>	<b><u>46,895,051</u></b>	<b><u>54,124,377</u></b>	<b><u>47,228,762</u></b>	<b><u>53,475,297</u></b>

\* Does not include projects or other financing uses

## Summary of Operating Program Expenditures By Function



### 2008-09 OPERATING BUDGET 53,475,297

	2007-08 Actual	2008-09 Amended Budget	2008-09 Estimated Actual	2009-10 Budget
GENERAL GOVERNMENT	6,765,915	7,276,670	7,008,541	5,985,183
PUBLIC SAFETY	12,193,375	14,525,399	12,912,518	15,748,824
PUBLIC WORKS	15,784,740	16,126,906	13,956,500	15,817,235
ENGINEERING	1,500,505	1,649,932	1,370,566	1,541,807
COMMUNITY DEVELOPMENT	539,164	558,820	535,800	572,853
REDEVELOPMENT	5,102,707	7,443,073	4,873,179	6,767,895
TRANSIT	1,896,896	1,627,214	1,656,910	2,782,072
DEBT SERVICE	3,111,749	4,916,363	4,914,748	4,259,428
<b>Total *</b>	<b>46,895,051</b>	<b>54,124,377</b>	<b>47,228,762</b>	<b>53,475,297</b>

\* Does not include projects or other financing uses

## Operating Expenditures Summary By Department



	<u>2007-08</u> <u>Actual</u>	<u>2008-09</u> <u>Amended</u> <u>Budget</u>	<u>2008-09</u> <u>Estimated</u> <u>Actual</u>	<u>2009-10</u> <u>Budget</u>
<b>LEGISLATIVE</b>				
Salaries & Benefits	214,517	227,611	210,586	154,460
Services and Supplies	36,168	55,454	37,517	54,321
Capital Outlay	5,542	2,500	1,072	2,500
Subtotal	<u>256,227</u>	<u>285,565</u>	<u>249,175</u>	<u>211,281</u>
<b>CITY MANAGER</b>				
Salaries & Benefits	334,194	328,014	339,334	342,866
Services and Supplies	14,295	12,600	12,600	23,967
Capital Outlay	3,189			
Subtotal	<u>351,678</u>	<u>340,614</u>	<u>351,934</u>	<u>366,833</u>
<b>Human Resources</b>				
Salaries & Benefits	298,272	350,770	327,870	266,750
Services and Supplies	1,327,071	1,702,538	1,782,801	1,686,559
Capital Outlay	453	4,650	4,650	2,500
Subtotal	<u>1,625,796</u>	<u>2,057,958</u>	<u>2,115,321</u>	<u>1,955,809</u>
<b>FINANCE</b>				
Salaries & Benefits	926,866	985,169	938,388	973,042
Services and Supplies	4,481,664	4,335,704	4,177,986	3,174,416
Capital Outlay	251,806	60,000	12,172	1,251,371
Subtotal	<u>5,660,336</u>	<u>5,380,873</u>	<u>5,128,546</u>	<u>5,398,829</u>
<b>CITY ATTORNEY</b>				
Salaries & Benefits	228,187	229,916	223,430	245,449
Services and Supplies	53,810	80,845	80,551	30,762
Subtotal	<u>281,997</u>	<u>310,761</u>	<u>303,981</u>	<u>276,211</u>
<b>POLICE</b>				
Salaries & Benefits	6,570,951	7,437,033	7,098,363	8,249,111
Services and Supplies	1,108,186	1,385,085	1,091,858	1,571,462
Capital Outlay	259,293	183,596	97,806	144,298
Subtotal	<u>7,938,430</u>	<u>9,005,714</u>	<u>8,288,027</u>	<u>9,964,871</u>
<b>FIRE</b>				
Salaries & Benefits	3,826,601	4,744,966	4,318,681	4,855,387
Services and Supplies	344,174	672,989	234,675	848,696
Capital Outlay	84,170	101,730	71,135	79,870
Subtotal	<u>4,254,945</u>	<u>5,519,685</u>	<u>4,624,491</u>	<u>5,783,953</u>

## Operating Expenditures Summary By Department

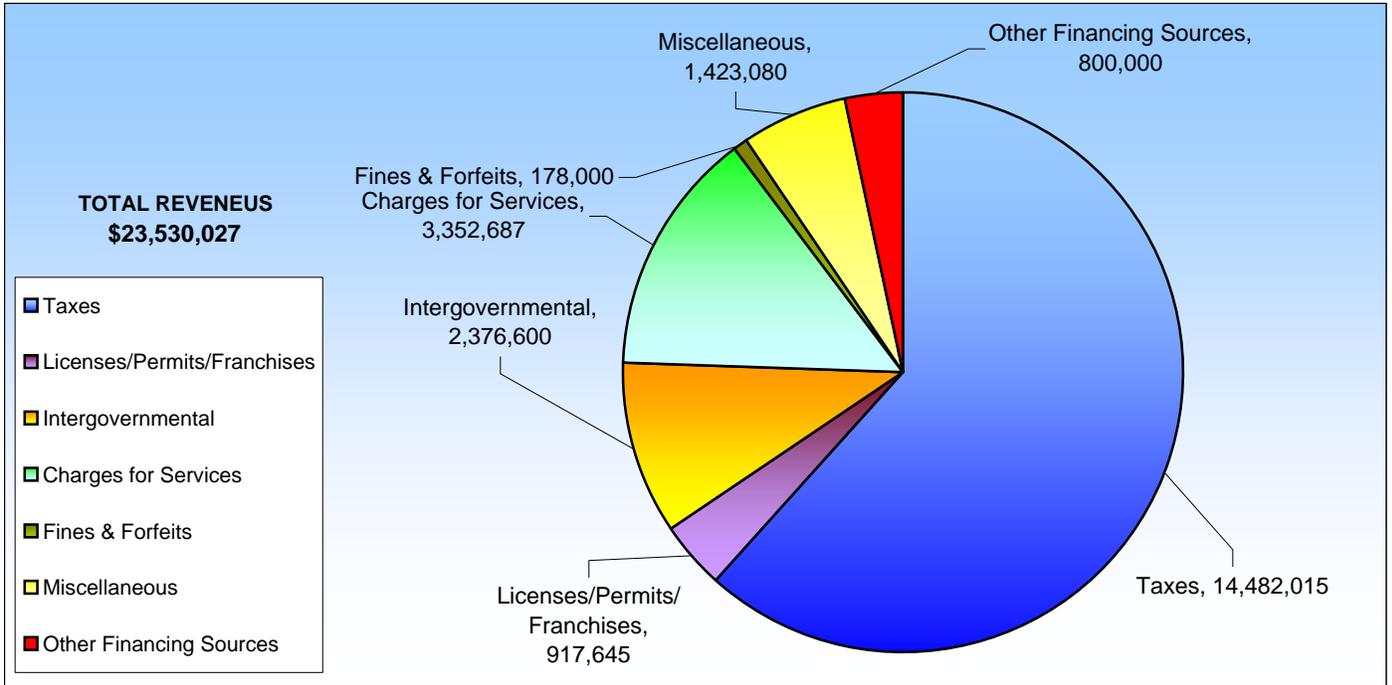


	<b>2007-08 Actual</b>	<b>2008-09 Amended Budget</b>	<b>2008-09 Estimated Actual</b>	<b>2009-10 Budget</b>
<b>PUBLIC WORKS</b>				
Salaries & Benefits	6,314,358	6,919,524	6,460,497	7,042,320
Services and Supplies	9,275,595	7,648,423	6,075,864	8,223,415
Capital Outlay	194,787	1,558,959	1,420,139	551,500
Subtotal	<u>15,784,740</u>	<u>16,126,906</u>	<u>13,956,500</u>	<u>15,817,235</u>
<b>ENGINEERING</b>				
Salaries & Benefits	977,040	1,112,276	874,116	982,688
Services and Supplies	517,892	481,356	468,955	533,619
Capital Outlay	5,573	56,300	27,495	25,500
Subtotal	<u>1,500,505</u>	<u>1,649,932</u>	<u>1,370,566</u>	<u>1,541,807</u>
<b>COMMUNITY DEVELOPMENT</b>				
Salaries & Benefits	482,417	504,905	489,335	510,719
Services and Supplies	56,747	53,915	46,465	62,134
Subtotal	<u>539,164</u>	<u>558,820</u>	<u>535,800</u>	<u>572,853</u>
<b>REDEVELOPMENT</b>				
Salaries & Benefits	450,154	536,647	479,761	505,452
Services and Supplies	4,652,553	6,906,426	4,393,418	6,262,443
Subtotal	<u>5,102,707</u>	<u>7,443,073</u>	<u>4,873,179</u>	<u>6,767,895</u>
<b>TOTAL OPERATING DEPARTMENTS</b>				
Salaries & Benefits	20,623,557	23,376,831	21,760,361	24,128,244
Services and Supplies	21,868,155	23,335,335	18,402,690	22,471,794
Capital Outlay	804,813	1,967,735	1,634,469	2,057,539
Subtotal	<u>43,296,525</u>	<u>48,679,901</u>	<u>41,797,520</u>	<u>48,657,577</u>
<b>OTHER OPERATING EXPENDITURES:</b>				
<b>SALARIES &amp; BENEFITS</b>				
Fire & Police Retirement Fund	486,777	528,113	516,494	558,292
<b>GRAND TOTAL *</b>	<u><u>43,783,302</u></u>	<u><u>49,208,014</u></u>	<u><u>42,314,014</u></u>	<u><u>49,215,869</u></u>

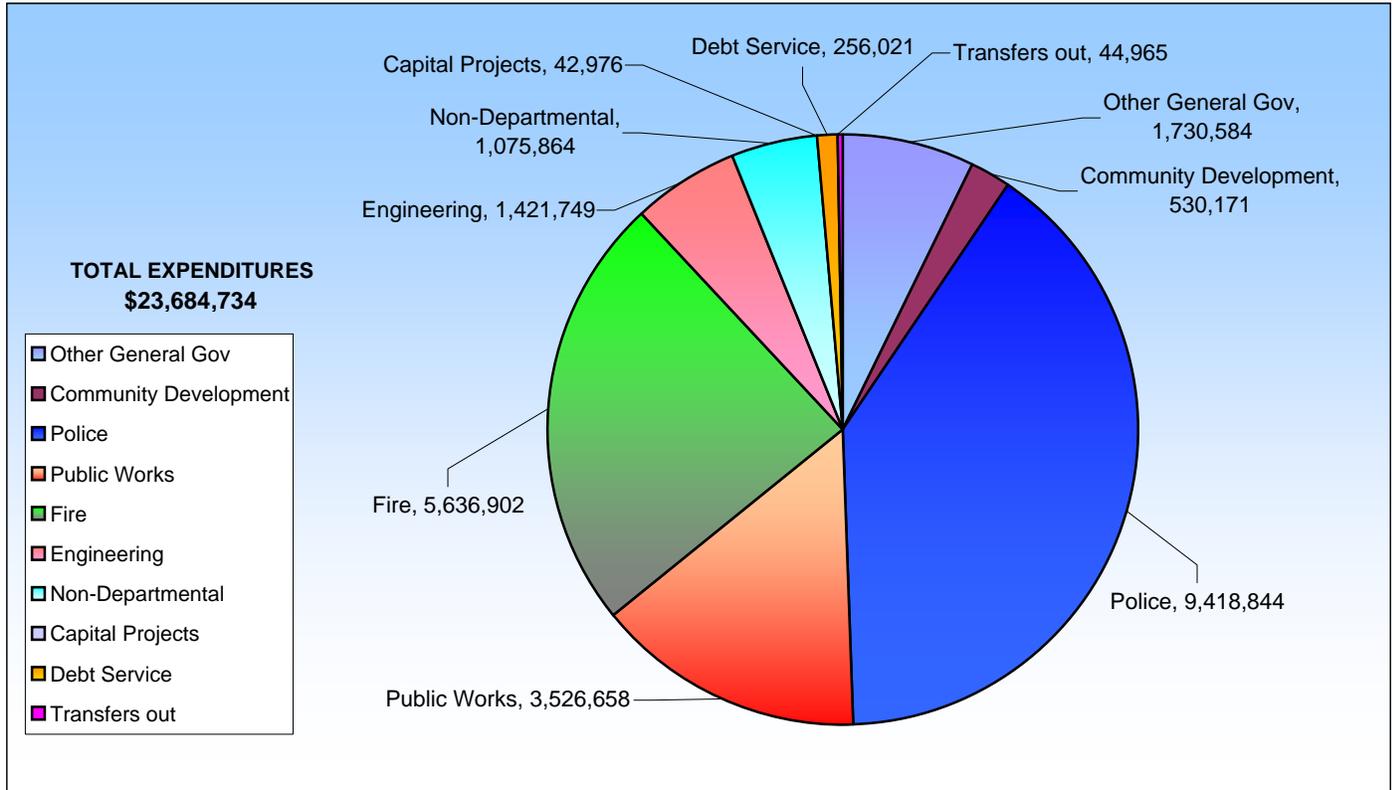
\* Does not include debt service, projects or other financing uses



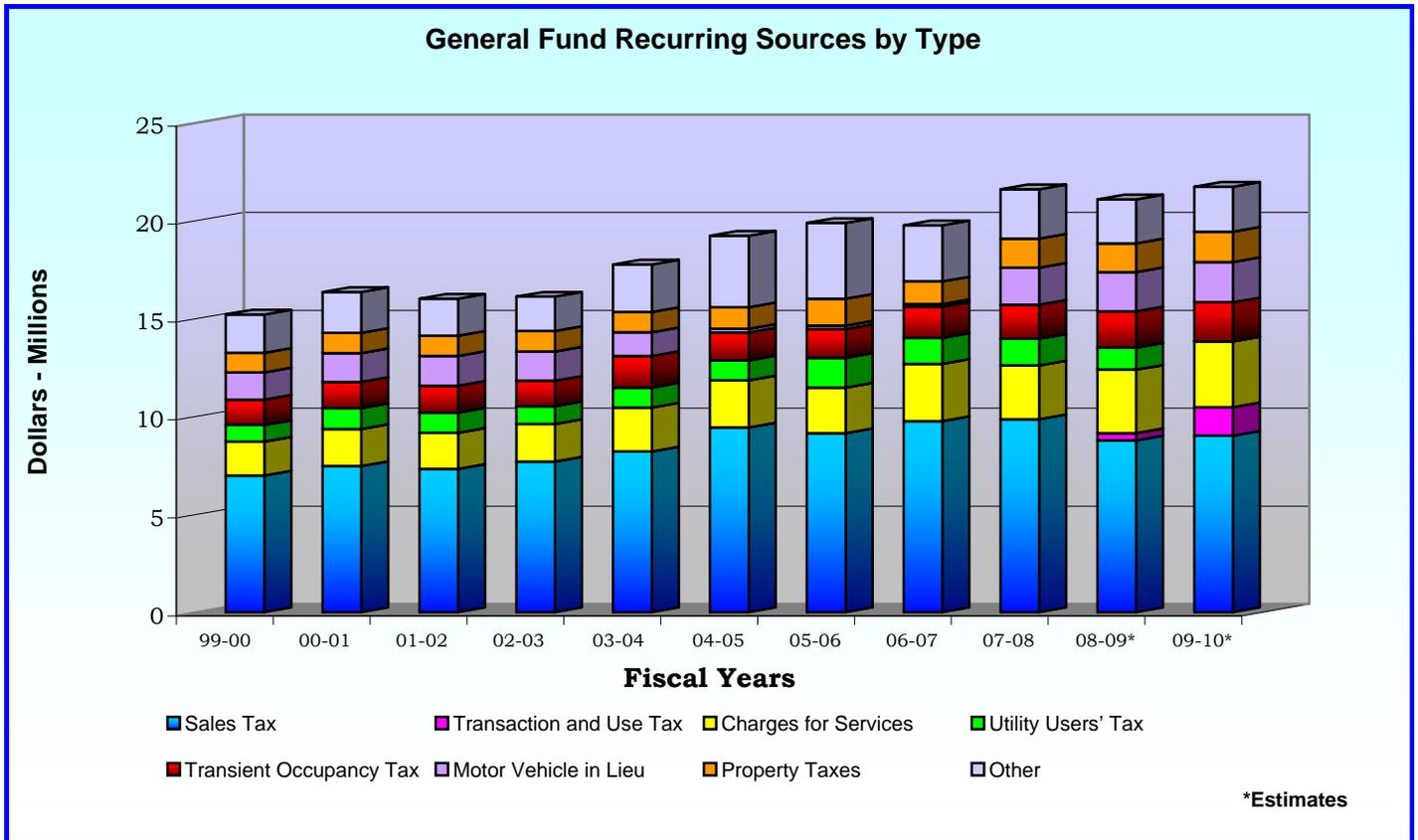
## REVENUE: WHERE IT COMES FROM



## EXPENDITURES: WHERE IT GOES

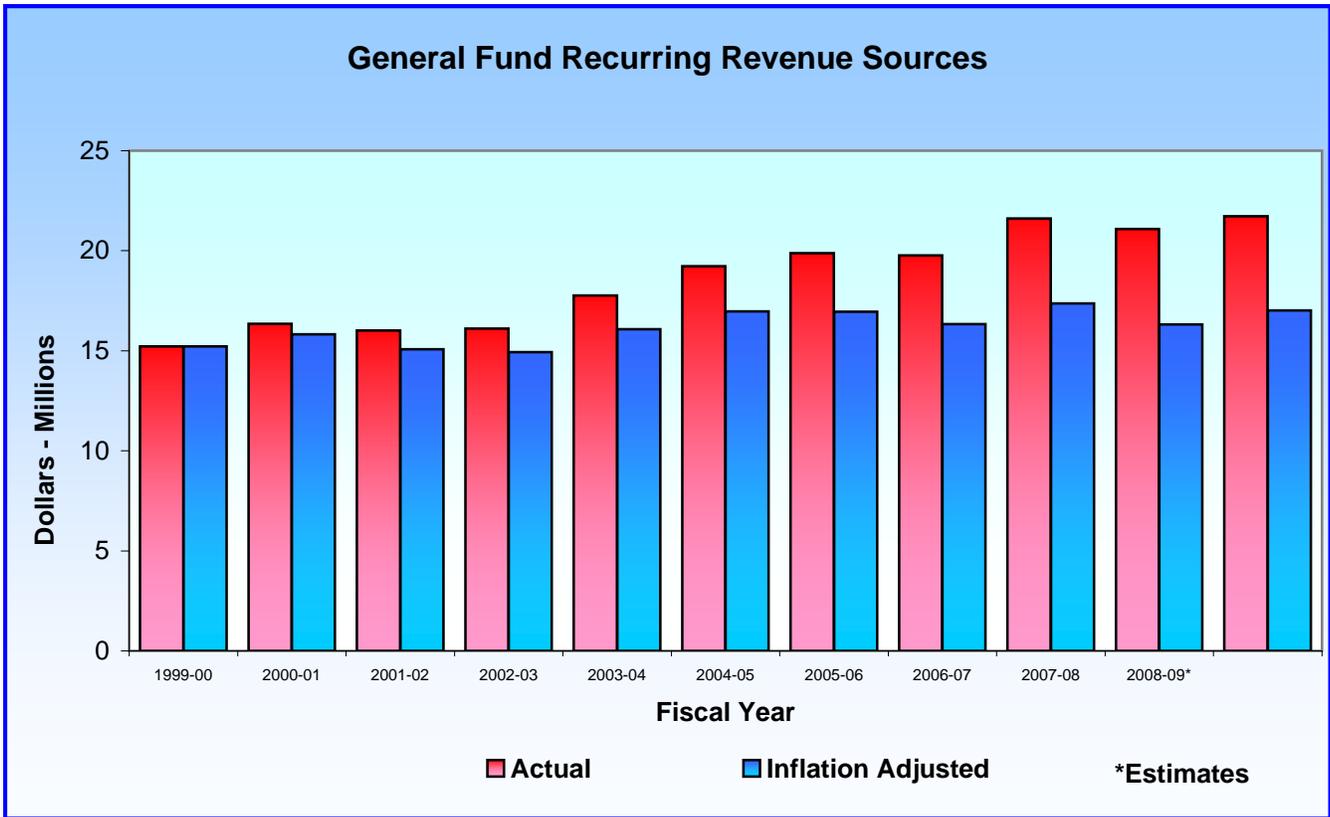


# General Fund Trends



	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09*	09-10*
Sales Tax	\$ 6,989,788	\$ 7,466,078	\$ 7,316,774	\$ 7,688,017	\$ 8,216,389	\$ 9,439,453	\$ 9,151,037	\$ 9,767,023	\$ 9,863,453	\$ 8,775,000	\$ 9,025,015
Transaction and Use Tax										\$ 375,000	\$ 1,450,000
Charges for Services	\$ 1,728,844	\$ 1,896,057	\$ 1,851,453	\$ 1,932,086	\$ 2,242,842	\$ 2,400,577	\$ 2,323,742	\$ 2,912,190	\$ 2,746,130	\$ 3,236,585	\$ 3,352,687
Utility Users' Tax	\$ 841,379	\$ 1,059,487	\$ 1,025,878	\$ 901,599	\$ 1,021,831	\$ 1,023,073	\$ 1,518,672	\$ 1,334,370	\$ 1,360,064	\$ 1,125,000	-
Transient Occupancy Tax	\$ 1,307,377	\$ 1,337,580	\$ 1,377,463	\$ 1,299,239	\$ 1,603,794	\$ 1,424,250	\$ 1,463,487	\$ 1,587,382	\$ 1,742,728	\$ 1,848,000	\$ 2,000,000
Motor Vehicle in Lieu	\$ 1,381,729	\$ 1,476,832	\$ 1,518,626	\$ 1,498,080	\$ 1,217,725	\$ 183,927	\$ 182,455	\$ 144,207	\$ 1,885,279	\$ 2,003,284	\$ 2,061,875
Property Taxes	\$ 1,008,420	\$ 1,037,950	\$ 1,030,759	\$ 1,052,440	\$ 1,030,385	\$ 1,110,633	\$ 1,370,716	\$ 1,147,809	\$ 1,481,308	\$ 1,475,000	\$ 1,550,000
Other	\$ 1,954,735	\$ 2,077,487	\$ 1,897,390	\$ 1,746,177	\$ 2,423,298	\$ 3,650,741	\$ 3,871,577	\$ 2,870,908	\$ 2,529,508	\$ 2,244,900	\$ 2,290,450
<b>Total</b>	<b>\$ 15,212,272</b>	<b>\$ 16,351,471</b>	<b>\$ 16,018,343</b>	<b>\$ 16,117,638</b>	<b>\$ 17,756,264</b>	<b>\$ 19,232,654</b>	<b>\$ 19,881,686</b>	<b>\$ 19,763,889</b>	<b>\$ 21,608,470</b>	<b>\$ 21,082,769</b>	<b>\$ 21,730,027</b>

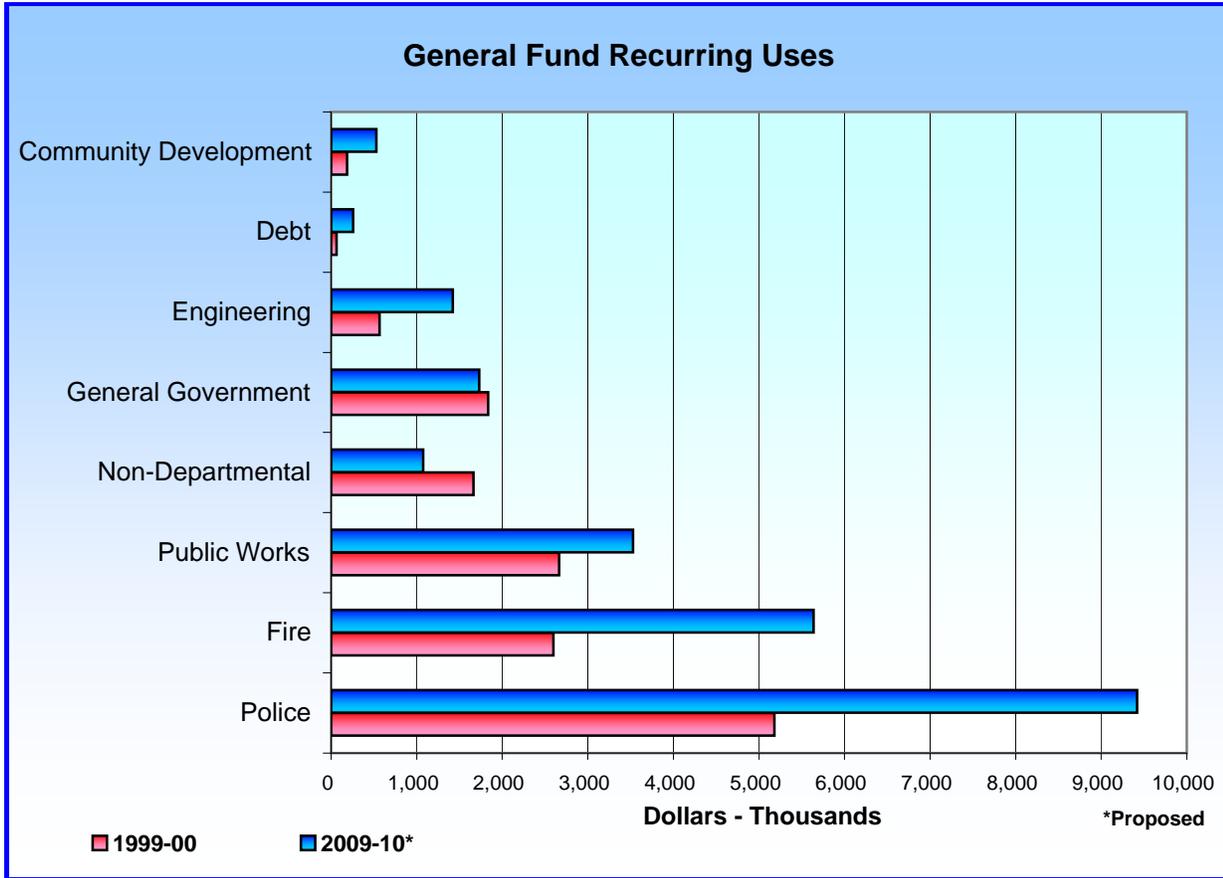
“Recurring sources” include all revenues and other financing sources except certain one-time or windfall revenues, such as special grants, refunds and transfers in. They basically represent what is available for funding the ongoing operations of the General Fund on a consistent basis.



	Year	Recurring (1) Rev Sources	CPI (2) All Urban	Inflation Adjusted
*Base Year	1999-00	15,212,272	166.6	15,212,272
	2000-01	16,351,471	172.2	15,819,716
	2001-02	16,018,343	177.1	15,068,639
	2002-03	16,117,638	179.9	14,926,062
	2003-04	17,756,264	184.0	16,077,139
	2004-05	19,232,654	188.9	16,962,203
	2005-06	19,881,686	195.3	16,960,005
	2006-07	19,763,889	201.6	16,332,658
	2007-08	21,608,470	207.3	17,365,997
	2008-09*	21,082,769	215.3	16,313,931
	2009-10*	21,730,027	212.7	17,020,322

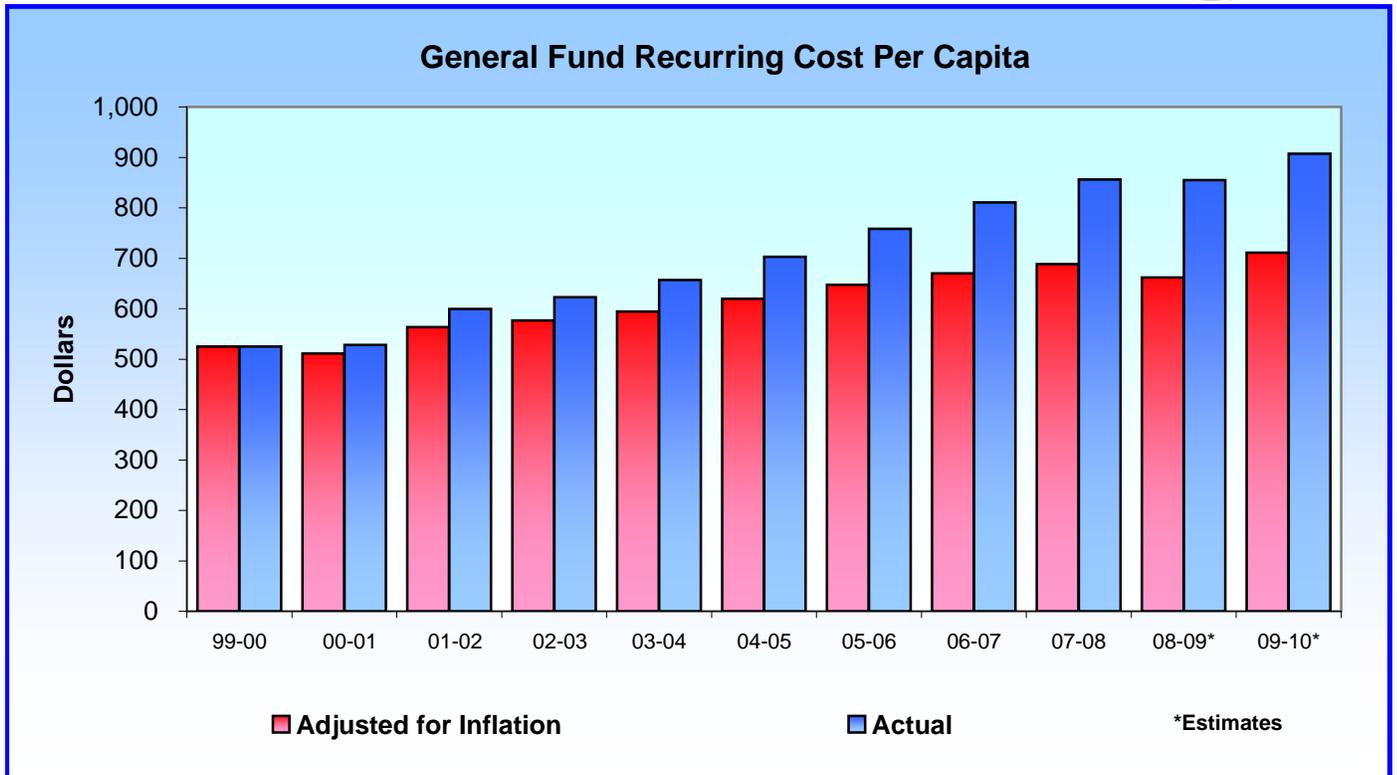
With the City's General Fund recurring revenue sources, the Utility Users' Tax was repealed, Transient Occupancy Tax and Charges for Services have been showing marginal gains, while Sales Tax, Property Tax and Motor Vehicle in Lieu have been impacted by the declining economic conditions.

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



	1999-00	2009-10*
Police	5,179,282	9,418,844
Fire	2,598,593	5,636,902
Public Works	2,664,990	3,526,658
Non-Departmental	1,663,900	1,075,864
General Government	1,836,362	1,730,584
Engineering	563,958	1,421,749
Debt	64,416	256,021
Community Development	184,682	530,171
Subtotal (per graph)	\$14,756,183	\$23,596,793
Capital Projects		\$42,976
Transfers Out	\$596,152	\$44,965
Total	\$15,352,335	\$23,684,734

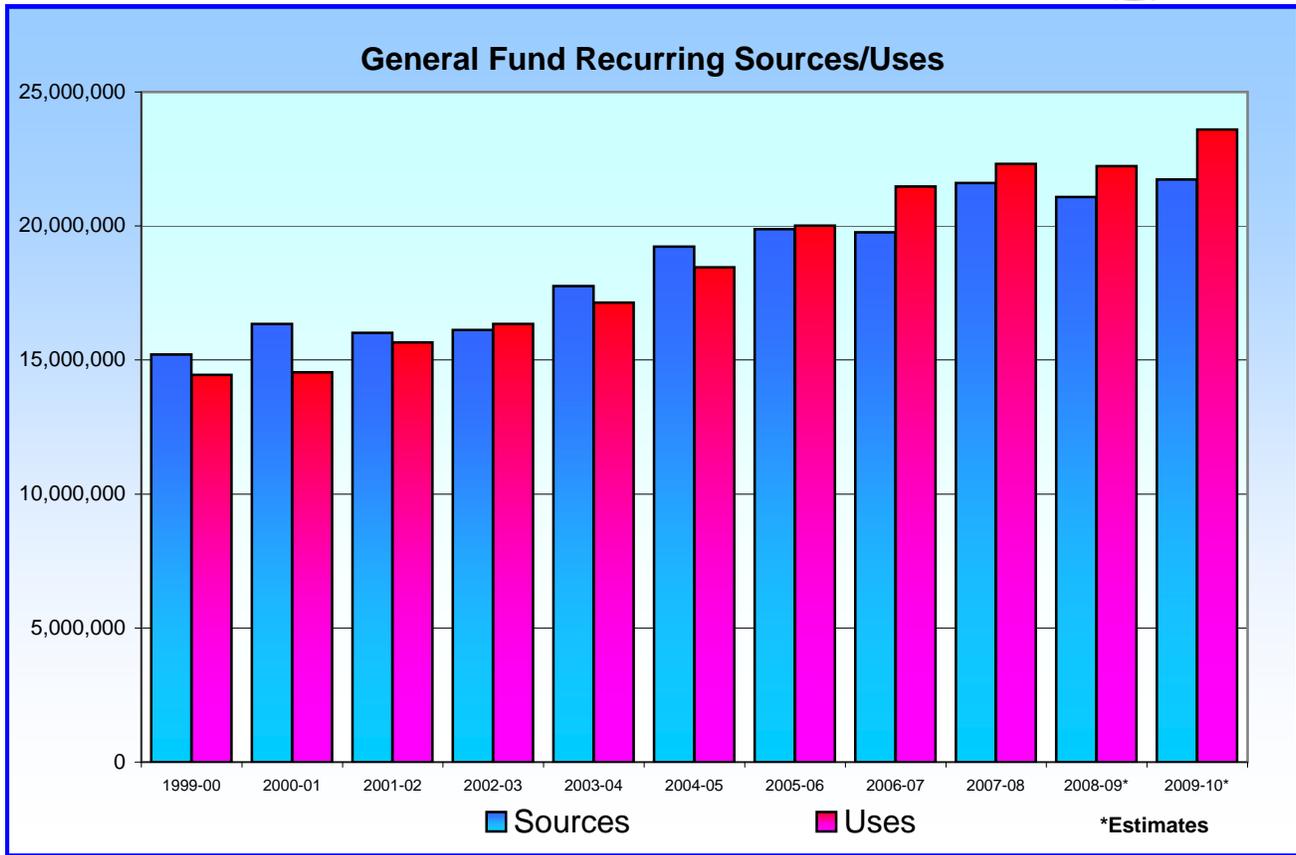
“Recurring Uses” include all expenditures and other financing uses except one-time and unusual items, such as large capital outlays, special contracts, and transfers out. Program reorganization in 04-05 moved some divisions around in Engineering and Public Works. Prior years have been adjusted to match the current configuration. Also, in FY 2009-10, Cost Allocation for Insurance and IT have been moved from Non-departmental to each department’s operating expenses.



	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09*	09-10*
Population (1)	27,524	27,533	26,128	26,250	26,100	26,258	26,381	26,500	26,056	26,006	26,002
Recurring Costs (2)	\$14,452,676	\$14,542,532	\$15,654,718	\$16,348,460	17,139,113	18,454,319	20,014,443	21,476,432	22,314,015	22,237,449	23,596,793
Cost per capita (unadjusted)	\$525	\$528	\$599	\$623	\$657	\$703	\$759	\$810	\$856	\$855	\$907
CPI (3)	166.60%	172.20%	177.10%	179.90%	184.00%	188.90%	195.30%	201.60%	207.30%	215.30%	212.70%
Cost per capita (adjusted)	\$525	\$511	\$564	\$577	\$595	\$620	\$647	\$670	\$688	\$662	\$711

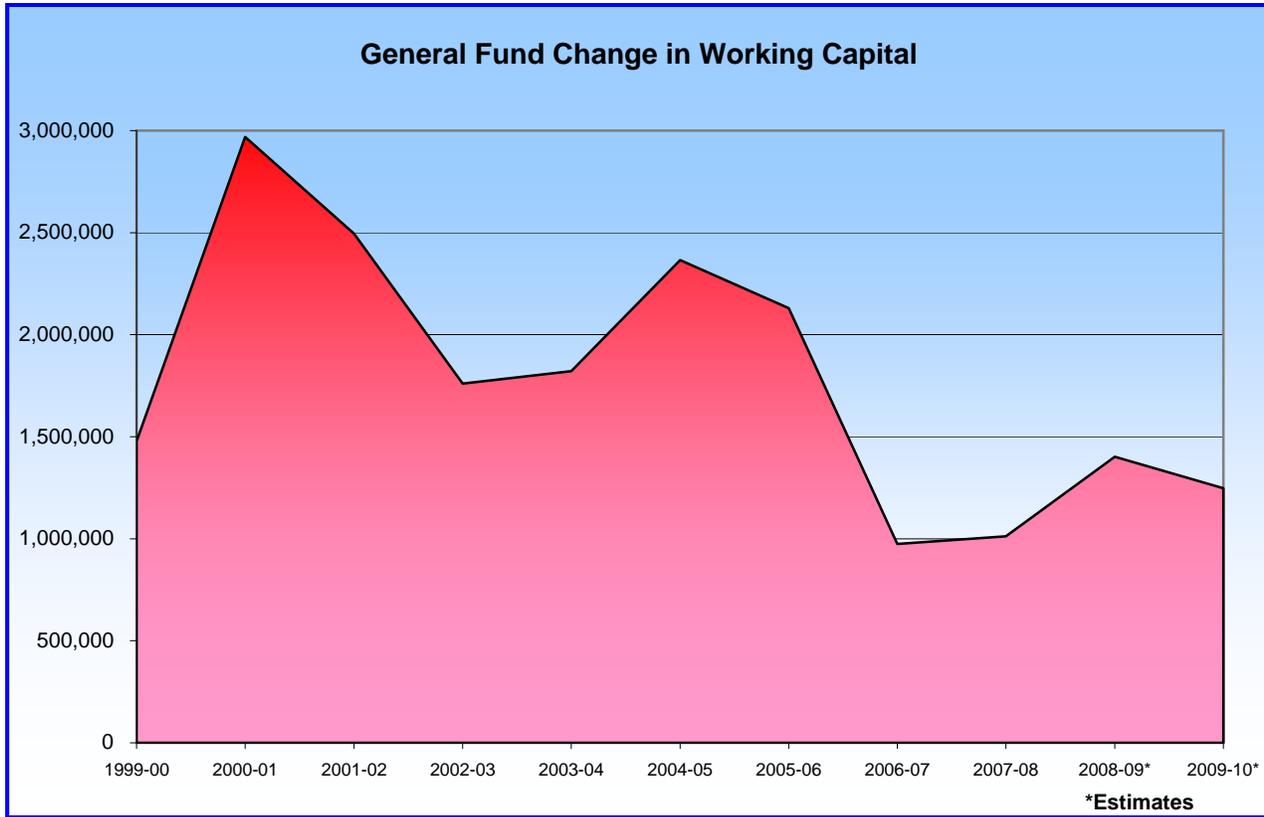
Recurring costs include employee salaries and benefits, services and supplies, and capital outlay. Adjusting for inflation, the recurring costs have increased approximately 26.1% over the last decade. In dollar terms the increase is over 42.14%, much of this can be accounted for by inflation, while the cost is 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)
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	21,608,470	22,314,015	(705,545)
2008-09*	21,082,769	22,237,449	(1,154,680)
2009-10*	21,730,027	23,596,793	(1,866,766)

The FY 2009-10 budget is balance with nearly \$2 million of "one-time" or non-recurring resources.

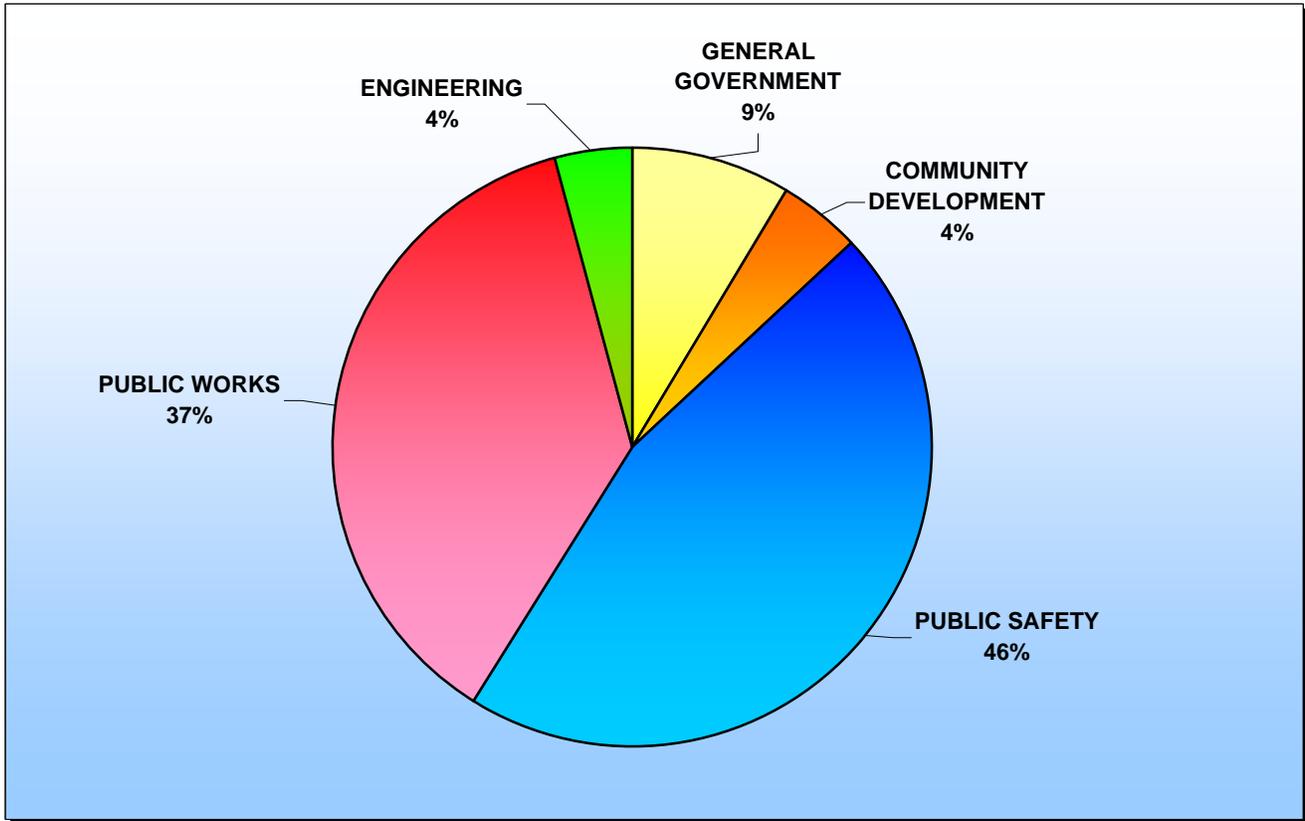


Year	Working Capital
1999-00	1,477,615
2000-01	2,969,502
2001-02	2,494,065
2002-03	1,760,796
2003-04	1,821,466
2004-05	2,365,536
2005-06	2,130,331
2006-07	974,547
2007-08	1,012,166
2008-09*	1,401,437
2009-10*	1,246,731

The General Fund Working-capital goal is to have 60 days operating expenses. Council has consistently chosen to provide services rather than to build reserves.



## SUMMARY OF RECOMMENDED REGULAR POSITIONS



	2007-08 Actual	2008-09 Actual	2009-10 Proposed	2009-10 Budget
GENERAL GOVERNMENT	26.20	26.20	26.20	23.35
COMMUNITY DEVELOPMENT	11.75	12.00	12.00	12.00
PUBLIC SAFETY	125.00	124.00	124.00	124.00
PUBLIC WORKS	105.38	102.58	102.58	99.69
ENGINEERING	13.00	11.00	11.00	11.00
<b>TOTALS</b>	<b>281.33</b>	<b>275.78</b>	<b>275.78</b>	<b>270.04</b>

## *Full-Time Equivalent Positions by Department*



### **SUMMARY OF CHANGES IN FTE POSITIONS FY 2009-10**

As we entered into our budgeting process, it was clear that the demands for services continues to climb while our resources are dwindling at an ever increasing rate. Nevertheless, through innovative work our Council has approved a budget with a minimum impact on positions in order to maintain our level of services, which are explained in the following summaries.

In the Legislative City Clerk division the reductions included the elimination of one Senior Administrative Assistant for an FTE reduction of 1.00.

In the City Manager department the reductions included the elimination of The Assistant to the City Manager position, which was replaced by a Senior Administrative Assistant for no change in FTE.

In the Human Resources department the reductions included the elimination of one vacant position the Senior Personnel Analyst for an FTE reduction of 1.00.

In the Finance department the reductions included the elimination of the Assistant Finance Director for 1 FTE and an increase of 0.15 FTE for Accounting Specialists for a total FTE reduction of 0.85.

In the Police Department two positions were disallocated in Fiscal Year 2008-09, one Police Record Specialist and one Senior Police Services Officer to provide funding for a Police Program Coordinator to work in the Problem Oriented Policing Program for an FTE reduction of 1.00.

In the Public Works Parks division the reductions included the elimination of two vacant positions one Regular Part-time and one Regular Full-time Maintenance Workers for an FTE reduction of 1.80.

In the Public Works Facilities Maintenance division the reductions included laying off one Regular Part-time Custodian for an FTE reduction of 0.84.

In the Public Works Zoo division the reductions included changing one Full-time Zoo Education Coordinator into a Part-time position for an FTE reduction of 0.25.

In the Redevelopment department our Fiscal Year 2008-09 budget had allocated a portion of one Project Manager had been allocated twice, so the corrections reduces the FTE by 0.30.

The FY 2008-09 Adopted Budget FTE total	277.08
Reduction in Police division	(1.00)
Correction in Redevelopment division	<u>(0.30)</u>
The FY 2008-09 Actual FTE total	275.78
Reduction in the City Clerk division	(1.00)
Reduction in the Human Resources Department	(1.00)
Reduction in the Finance Department	(0.85)
Reduction in the Parks division	(1.80)
Reduction in Facilities Maintenance division	(0.84)
Reduction in Zoo division	<u>(0.25)</u>
The FY 2009-10 Adopted Budget FTE total	270.04

## Full-Time Equivalent Positions by Department



	<u>2007-08</u> <u>Actual</u>	<u>2008-09</u> <u>Actual</u>	<u>2009-10</u> <u>Proposed</u> <u>Budget</u>	<u>2009-10</u> <u>Adopted</u> <u>Budget</u>
<b>LEGISLATIVE</b>				
City Clerk	1.00	1.00	1.00	1.00
Administrative Assistant	1.00			
Senior Administrative Assistant - Confidential		1.00	1.00	
Total	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>1.00</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	
Senior Administrative Assistant - Confidential				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>HUMAN RESOURCES</b>				
Personnel Director	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	
Administrative Services Assistant	1.00			
Administrative Technician I - confidential		1.00	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>3.00</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		
Senior Administrative Services Assistant (RPT)	0.60	0.60	0.60	0.60
Accountant I/II	2.00	3.00	2.00	3.00
Accountant Supervisor	1.00			
Accounting Technician	2.00	2.00	3.00	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	0.75
Information Services Manager	1.00	1.00	1.00	1.00
Central Services Assistant	1.00	1.00	1.00	1.00
Senior Information Services Analyst	1.00	1.00	1.00	1.00
Information Services Analyst	1.00	1.00	1.00	1.00
Total	<u>15.20</u>	<u>15.20</u>	<u>15.20</u>	<u>14.35</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>2007-08</u> <u>Actual</u>	<u>2008-09</u> <u>Actual</u>	<u>2009-10</u> <u>Proposed</u> <u>Budget</u>	<u>2009-10</u> <u>Adopted</u> <u>Budget</u>
<b>POLICE</b>				
Police Chief	1.00	1.00	1.00	1.00
Police Lieutenant	3.00	3.00	3.00	3.00
Police Sergeant	7.00	7.00	7.00	7.00
Police Officer	38.00	38.00	38.00	38.00
Senior Administrative Services Assistant	1.00	1.00	1.00	1.00
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	1.00
Police Records Supervisor	1.00	1.00	1.00	1.00
Police Records Specialist I/II	6.00	5.00	5.00	5.00
<b>Police Program Coordinator</b>		1.00	1.00	1.00
Communications Supervisor	1.00	1.00	1.00	1.00
Support Services Manager	1.00	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			
Police Services Officer (1 grant funded)	9.00	9.00	9.00	9.00
Total	<u>82.00</u>	<u>81.00</u>	<u>81.00</u>	<u>81.00</u>
<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	12.00	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>43.00</u>	<u>43.00</u>
<b>ENGINEERING</b>				
City Engineer	1.00	1.00	1.00	1.00
Deputy City Engineer	2.00	1.00	1.00	1.00
Associate Civil Engineer	2.00	2.00	2.00	2.00
Assistant Engineer I/II	2.00	2.00	2.00	2.00
Engineering Technician I/II	3.00	2.00	2.00	2.00
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	1.00
Property Manager				
Total	<u>13.00</u>	<u>11.00</u>	<u>11.00</u>	<u>11.00</u>

## Full-Time Equivalent Positions by Department



	<u>2007-08</u> <u>Actual</u>	<u>2008-09</u> <u>Actual</u>	<u>2009-10</u> <u>Proposed</u> <u>Budget</u>	<u>2009-10</u> <u>Adopted</u> <u>Budget</u>
<b>PUBLIC WORKS</b>				
Administrative Assistant	2.00	2.00	2.00	2.00
Senior Administrative Services Assistant	2.00	1.00	1.00	1.00
Administrative Services Assistant - Permit Specialist		1.00	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	
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	1.00	1.00
Harbor Facilities Coordinator	1.00	1.00	1.00	1.00
Recreation and Zoo Manager	1.00			
Recreation and Facilities Manager		1.00	1.00	1.00
Recreation Supervisor	2.00	1.00	1.00	1.00
Youth Activities Coordinator (RPT)	0.64	0.64	0.64	0.64
After School Programs Coordinator (RPT)	0.70	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	1.00	1.00	1.00	0.75
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 Operations Technician I/II	2.00	2.00	2.00	2.00
Harbor Maintenance Supervisor	1.00	1.00	1.00	1.00
Public Works Operations Manager	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	3.00	3.00	3.00
Maintenance Worker I/II	16.00	16.00	16.00	15.00
Maintenance Worker I/II (RPT)	1.60	0.80	0.80	
Facilities Maintenance Technician	2.00	1.00	1.00	1.00
Street Sweeper Operator	2.00	2.00	2.00	2.00
Carpenter	1.00			
Facilities Maintenance Specialist		1.00	1.00	1.00
Electrician	2.00	2.00	2.00	2.00
Parks & Maintenance Manager	1.00	1.00	1.00	1.00
Assistant City Manager - Operations	1.00	1.00	1.00	1.00
Inventory Control Specialist	1.00	1.00	1.00	1.00

# Full-Time Equivalent Positions by Department



	<u>2007-08</u> <u>Actual</u>	<u>2008-09</u> <u>Actual</u>	<u>2009-10</u> <u>Proposed</u> <u>Budget</u>	<u>2009-10</u> <u>Adopted</u> <u>Budget</u>
<b>PUBLIC WORKS (Continued)</b>				
Senior Maintenance Worker	5.00	5.00	5.00	5.00
Senior Utility Worker	2.00	3.00	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	2.00	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			
Source Control Inspector	1.00	1.00	1.00	1.00
Source Control Supervisor	1.00	1.00	1.00	1.00
Utility Worker I/II	8.00	8.00	8.00	8.00
Total	<u>105.38</u>	<u>102.58</u>	<u>102.58</u>	<u>99.69</u>
<b>COMMUNITY DEVELOPMENT</b>				
Community Development Director	1.00	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00	1.00
Senior Administrative Assistant	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00	1.00
Assistant Planner	1.00	1.00	1.00	1.00
Environmental Planner	1.00	1.00	1.00	1.00
Total	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>
<b>REDEVELOPMENT</b>				
Redevelopment and Housing Director	1.00	1.00	1.00	1.00
Management Analyst	1.00			
Projects Manager	1.00	2.00	2.00	2.00
Program Coordinator	1.00	1.00	1.00	1.00
Housing Technician	0.75	1.00	1.00	1.00
Senior Administrative Assistant	1.00	1.00	1.00	1.00
Total	<u>5.75</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>
<b>TOTAL</b>	<u>281.33</u>	<u>275.78</u>	<u>275.78</u>	<u>270.04</u>

# 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	1,012,166	22,284,673	75,000	21,306,345	256,021	256,994		151,042	1,401,437
Econ Dev/Revolving Loan	407,755	<b>749,918</b>	0	611,176	0	0		150,000	396,497
Gas Tax	1,366,470	898,920	0	580,711	0	275,743		0	1,408,936
Habitat Acq. & Rest.	(34,280)	30,200	0	30,000	0	0		0	(34,080)
Environmental Programs	74,087	48,495	0	76,583	0	0		0	45,999
Police Special Revenue	218,557	319,601	116,740	552,276	0	0		40,128	62,494
Parking Meter Fund	0	227,267		72,336		107,267			47,664
Capital Improvements	(156,684)	987,291	0	0	0	605,890		0	224,717
Demolition Projects	10,062	11,065	13,000	0	0	24,493		0	9,634
Airport	224,822	20,900	0	15,574	0	468		0	229,680
Haz/Mat Response	85,775	98,358	29,633	97,712	0	0		0	116,054
CPR Fund	8,125	16,114	0	16,196	0	0		0	8,043
CDBG - Housing	164,674	11,950	0	77,736	0	0		0	98,888
CDBG - T & P	(36,622)	42,765	150,000	21,444	0	0		0	134,699
CDBG Gen Allocation	59,967	2,000	0	0	0	0		0	61,967
HOME Program	147,770	79,900	250,000	3,025	0	0		0	474,645
Rental Rehab	94,884	4,600	0	0	0	0		0	99,484
Housing	190,255	11,930	0	85,700	0	0		0	116,485
Cal Home Grant Fund	90,987	4,398	0	90,000	0	0		0	5,385
Water	4,202,446	5,000,531	0	3,174,238	1,344,689	72,897		0	4,611,153
Water Capital Projects	1,940,869	67,500	0	0	0	781,000		0	1,227,369
Wastewater Operating	3,093,795	4,206,961	0	3,376,656	265,121	0		1,745,468	1,913,511
Wastewater Capital	0	872,539	1,745,468	0	0	1,961,396		0	656,611
Transit	33,620	1,889,839	0	1,656,910	0	0		0	266,549
Humboldt Bay	(1,327,110)	657,558	433,897	575,495	285,507	22,300		0	(1,118,957)
Building	258,808	365,293	44,797	587,241	0	0		13,000	68,657
Golf Course	158,277	30,078	0	5,222	0	13,284		0	169,849
Equipment Operations	1,552,942	1,493,428	0	2,423,806	0	0		0	622,564
Risk Management	495,969	1,354,473	0	1,767,867	0	0		0	82,575
Information Technology Oper	(96,129)	769,530	0	639,173	67,996	0		0	(33,768)
F & P Retirement	849,471	302,567	0	516,494	0	0		0	635,544
	<u>15,091,728</u>	<u>42,860,642</u>	<u>2,858,535</u>	<u>38,359,916</u>	<u>2,219,334</u>	<u>4,121,732</u>	<u>0</u>	<u>2,099,638</u>	<u>14,010,285</u>
<b>ERA FUNDS</b>									
Low & Mod Inc. Housing	1,927,176	393,969	1,141,427	2,193,246	0	0		250,000	1,019,326
Redevelopment Admin.	162,472	12,600	962,000	1,020,363					116,709
ERA Debt Svc Merged Area	1,935,832	5,262,417		678,189	2,017,071			4,526,137	(23,148)
ERA Cap Proj Merged Area	133,883	252,675	1,235,470	92,300		1,480,844			48,884
	<u>4,159,363</u>	<u>5,921,661</u>	<u>3,338,897</u>	<u>3,984,098</u>	<u>2,017,071</u>	<u>1,480,844</u>	<u>0</u>	<u>4,776,137</u>	<u>1,161,771</u>
<b>EPFA FUNDS</b>									
2003 EPFA Refunded D.S	19,452	700	678,343	0	678,343	0		0	20,152
	<u>19,452</u>	<u>700</u>	<u>678,343</u>		<u>678,343</u>				<u>20,152</u>
<b>TOTAL - ALL FUNDS</b>	<u>19,270,543</u>	<u>48,783,003</u>	<u>6,875,775</u>	<u>42,344,014</u>	<u>4,914,748</u>	<u>5,602,576</u>	<u>0</u>	<u>6,875,775</u>	<u>15,192,208</u>

# Recap of Funds - FY 2009/10



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	1,401,437	23,530,027	0	23,340,772	256,021	42,976		44,965	1,246,731
Econ Dev/Revolving Loan	396,497	1,577,508	0	1,740,176	0	0		0	233,829
Gas Tax	1,408,936	3,270,968	0	835,671	0	2,497,009		0	1,347,224
Habitat Acq. & Rest.	(34,080)	306,280	0	0	0	306,080		0	(33,880)
Environmental Programs	45,999	43,813	0	85,696	0	0		0	4,116
Police Special Revenue	62,494	438,676	0	465,824	0	0		0	35,346
Parking Meters	47,664	165,500		119,461	24,926				68,777
Capital Improvements	224,717	2,719,075	0	0	0	3,153,186		0	(209,394)
Demolition Projects	9,634	600	0	0	0	13,000		0	(2,766)
Airport	229,680	141,587	0	27,891	0	135,517		0	207,859
Haz/Mat Response	116,054	106,973	0	132,336	0	0		0	90,691
CPR Fund	8,043	15,665	0	14,715	0	0		0	8,993
CDBG - Housing	98,888	65,450	0	220,001	0	0		0	(55,663)
CDBG - T & P	134,699	1,000	0	151,000	0	0		0	(15,301)
CDBG Gen Allocation	61,967	1,700	0	0	0	0		0	63,667
HOME Program	474,645	81,700	50,000	405,000					201,345
Rental Rehab/Housing	215,969	52,200	0	228,426	0	0		0	39,743
Cal Home Grant Fund	5,385	478,400		475,000					8,785
Water	4,611,153	6,102,279	0	3,969,634	1,338,043	838,142		0	4,567,613
Water Capital Projects	1,227,369	52,500	0	0	0	1,202,210		0	77,659
Wastewater Operating	1,913,511	6,052,276	0	4,839,821	259,527	0	0	1,634,504	1,231,935
Wastewater Capital	656,611	12,504,421	1,634,504			13,661,678	400,000		733,858
Transit	266,549	3,031,768	0	2,782,072	0	0		0	516,245
Humboldt Bay	(1,118,957)	711,894	433,370	573,664	284,980	136,124	150,000	0	(1,118,461)
Building	68,657	445,775	44,965	570,716	0	0		0	(11,319)
Golf Course	169,849	30,200	0	9,381	0	47,822		0	142,846
Equipment Operations	622,564	1,504,690	0	1,532,703	0	0		0	594,551
Risk Management	82,575	1,571,230	0	1,652,836	0	0		0	969
Information Technology Oper	(33,768)	784,358	0	786,817		0		0	(36,227)
F & P Retirement	635,544	255,600	0	558,292	0	0		0	332,852
	<u>14,010,285</u>	<u>66,044,113</u>	<u>2,162,839</u>	<u>45,517,905</u>	<u>2,163,497</u>	<u>22,033,744</u>	<u>550,000</u>	<u>1,679,469</u>	<u>10,272,623</u>
<b>ERA FUNDS</b>									
Low & Mod Inc. Housing	1,019,326	393,898	1,092,152	2,033,217	0	0		50,000	422,159
Redevelopment Admin.	116,709	8,400	1,134,504	1,068,747					190,866
ERA Debt Svc Merged Area	(23,148)	5,003,760	0	576,000	1,417,588			3,764,372	(777,348)
ERA Cap Proj Merged Area	48,884	1,287,487	426,003	20,000		1,701,082			41,292
	<u>1,161,771</u>	<u>6,693,545</u>	<u>2,652,659</u>	<u>3,697,964</u>	<u>1,417,588</u>	<u>1,701,082</u>	<u>0</u>	<u>3,814,372</u>	<u>(123,031)</u>
<b>EPFA FUNDS</b>									
2003 EPFA Refunded D.S	<u>20,152</u>	<u>600</u>	<u>678,343</u>	<u>0</u>	<u>678,343</u>	<u>0</u>		<u>0</u>	<u>20,752</u>
	<u>20,152</u>	<u>600</u>	<u>678,343</u>		<u>678,343</u>				<u>20,752</u>
<b>TOTAL - ALL FUNDS</b>	<u><u>15,192,208</u></u>	<u><u>72,738,258</u></u>	<u><u>5,493,841</u></u>	<u><u>49,215,869</u></u>	<u><u>4,259,428</u></u>	<u><u>23,734,826</u></u>	<u><u>550,000</u></u>	<u><u>5,493,841</u></u>	<u><u>10,170,344</u></u>