

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



# *Budget Graphics & Summaries*

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## **OVERVIEW**

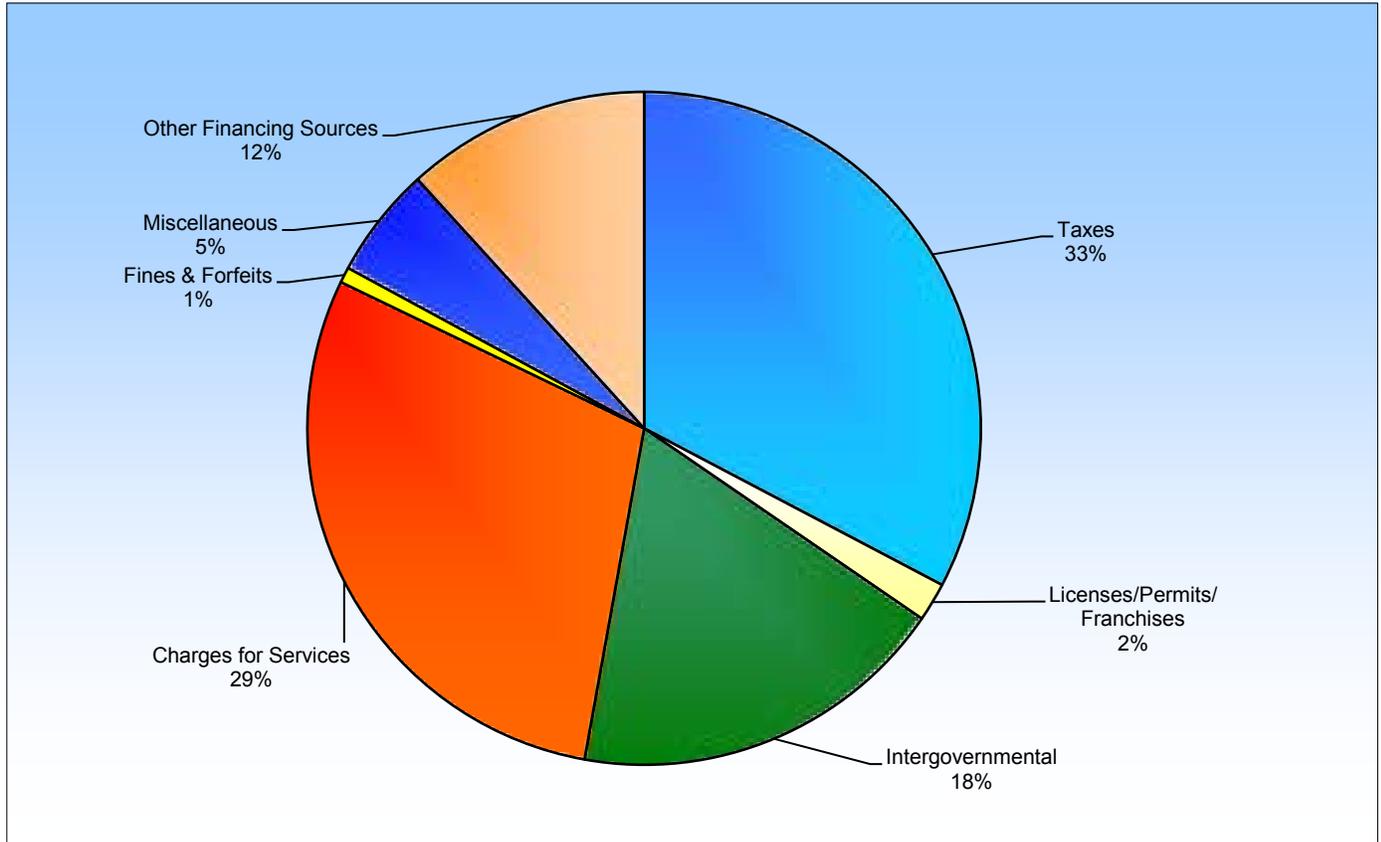
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The budget charts and tables in this section highlight key financial relationships and trends. This section summarizes the budget document with the following charts and tables:

- Summary of Revenues by Source
- Revenue Summary by Fund Type
- Summary of Operating Program Expenditures by Type
- Summary of Operating Program Expenditures by Function
- Operating Expenditure Summary by Department
- General Fund Revenues and Expenditures
- Summary of Recommended Regular Positions
- Summary of Changes in FTE Positions
- Positions by Department
- Recap of Funds 2010-11; 2011-12

Generally, charts are for the 2011-12 fiscal year, while tables present information for four fiscal periods: 2009-10 Actual, 2010-11 Amended Budget, 2010-11 Estimates (Estimated Actuals) and 2011-12 Adopted Budget.

# Summary of Revenue Source



## 2011-12 REVENUE SOURCES \$71,599,441

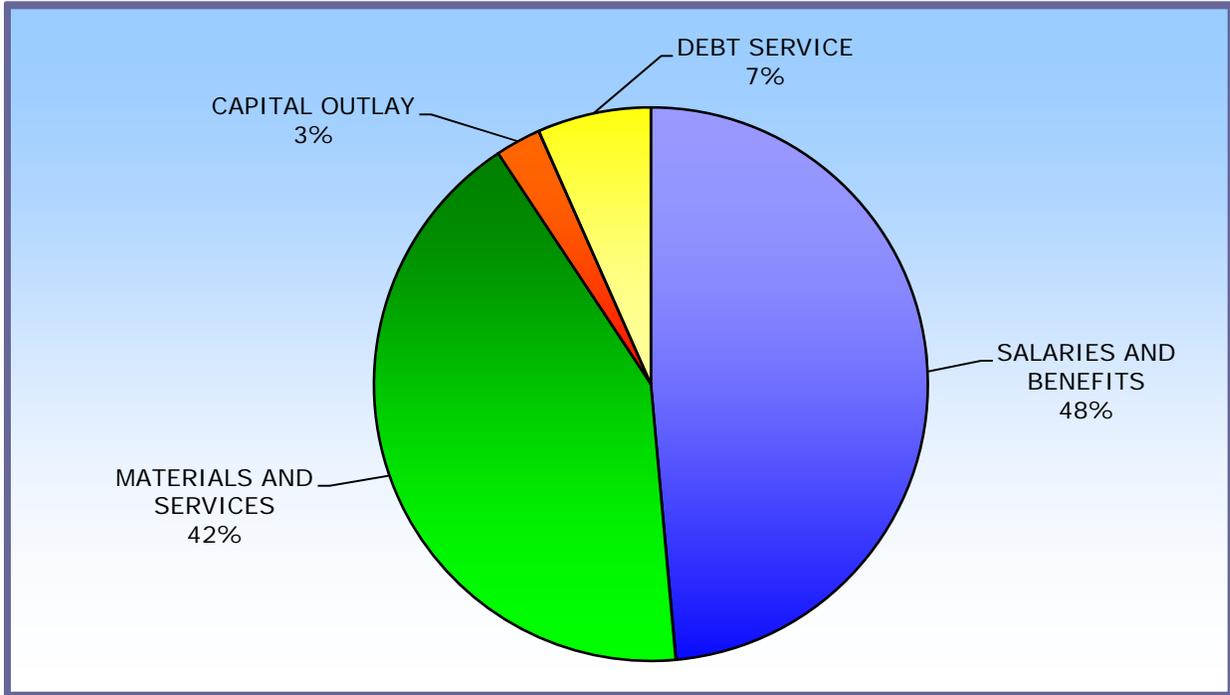
	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Taxes	18,276,990	20,150,828	23,419,472
Licenses/Permits/Franchises	1,168,453	1,247,576	1,332,020
Intergovernmental	7,328,934	10,785,386	13,077,107
Charges for Services	18,304,894	18,495,058	20,995,184
Fines & Forfeits	714,021	555,015	537,929
Miscellaneous	4,839,799	2,916,077	3,828,670
Other Financing Sources	17,974,844	7,693,943	8,409,059
<b>TOTAL</b>	<b>68,607,935</b>	<b>61,843,883</b>	<b>71,599,441</b>

# Revenue Summary By Fund Type



Acct. No.	Description	2009-10 Actual	2010-11 Amended Budget	2010-11 Estimated Actual	2011-12 Budget
<b>GENERAL FUND</b>					
	Taxes	13,347,184	14,931,700	15,284,216	18,561,700
	Licenses/Permits/Franchises	899,762	905,200	954,456	941,200
	Intergovernmental	2,515,680	2,611,908	2,505,105	3,141,765
	Charges for Services	3,356,328	1,979,948	1,472,409	1,515,597
	Fines & Forfeits	222,218	224,000	169,965	224,000
	Miscellaneous	677,561	184,945	295,135	198,710
	Other Financing Sources	442	175,000	1,560	380,000
	Subtotal	21,019,175	21,012,701	20,682,846	24,962,972
<b>SPECIAL REVENUE FUNDS</b>					
	Licenses/Permits/Franchises	60,067	64,500	66,120	66,120
	Intergovernmental	2,727,030	6,828,648	5,567,975	4,699,007
	Charges for Services	159,691	119,624	144,061	133,068
	Fines & Forfeits	150,294	141,000	242,618	187,159
	Miscellaneous	1,040,647	1,054,059	596,812	874,316
	Other Financing Sources	1,440,370	1,459,322	1,408,281	1,323,605
	Subtotal	5,578,099	9,667,153	8,025,867	7,283,275
<b>DEBT SERVICE FUNDS</b>					
	Taxes	4,929,806	4,910,010	4,866,612	4,857,772
	Intergovernmental	15,509	16,000	14,910	16,000
	Miscellaneous	687,476	697,543	4,584	21,600
	Other Financing Sources	13,350,636	4,296,373	2,432,143	2,236,939
	Subtotal	18,983,427	9,919,926	7,318,249	7,132,311
<b>CAPITAL PROJECTS FUNDS</b>					
	Miscellaneous	19,943	230,000	200	0
	Other Financing Sources	2,361,729	2,884,612	1,981,444	776,770
	Subtotal	2,381,672	3,114,612	1,981,644	776,770
<b>ENTERPRISE FUNDS</b>					
	Licenses/Permits/Franchises	208,624	251,963	227,000	324,700
	Intergovernmental	2,070,715	5,853,700	2,697,396	5,220,335
	Fines & Forfeits	341,509	95,000	142,432	126,770
	Charges for Services	10,195,966	12,499,653	10,655,841	12,972,336
	Miscellaneous	1,754,226	3,988,507	1,761,396	2,588,519
	Other Financing Sources	798,523	3,772,836	865,515	2,491,745
	Subtotal	15,369,563	26,461,659	16,349,580	23,724,405
<b>INTERNAL SERVICE FUNDS</b>					
	Charges for Services	4,367,909	7,143,386	6,022,051	5,873,183
	Miscellaneous	653,644	135,625	255,950	145,525
	Other Financing Sources	23,144	0	1,005,000	1,200,000
	Subtotal	5,044,697	7,279,011	7,283,001	7,218,708
<b>TRUST FUNDS</b>					
	Charges for Services	225,000	200,696	200,696	501,000
	Miscellaneous	6,302	8,600	2,000	0
	Subtotal	231,302	209,296	202,696	501,000
<b>TOTAL ALL FUND TYPES</b>					
	Taxes	18,276,990	19,841,710	20,150,828	23,419,472
	Licenses/Permits/Franchises	1,168,453	1,221,663	1,247,576	1,332,020
	Intergovernmental	7,328,934	15,310,256	10,785,386	13,077,107
	Charges for Services	18,304,894	21,943,307	18,495,058	20,995,184
	Fines & Forfeits	714,021	460,000	555,015	537,929
	Miscellaneous	4,839,799	6,299,279	2,916,077	3,828,670
	Other Financing Sources	17,974,844	12,588,143	7,693,943	8,409,059
	<b>GRAND TOTAL</b>	<b>68,607,935</b>	<b>77,664,358</b>	<b>61,843,883</b>	<b>71,599,441</b>

## Summary of Operating Program Expenditures By Type

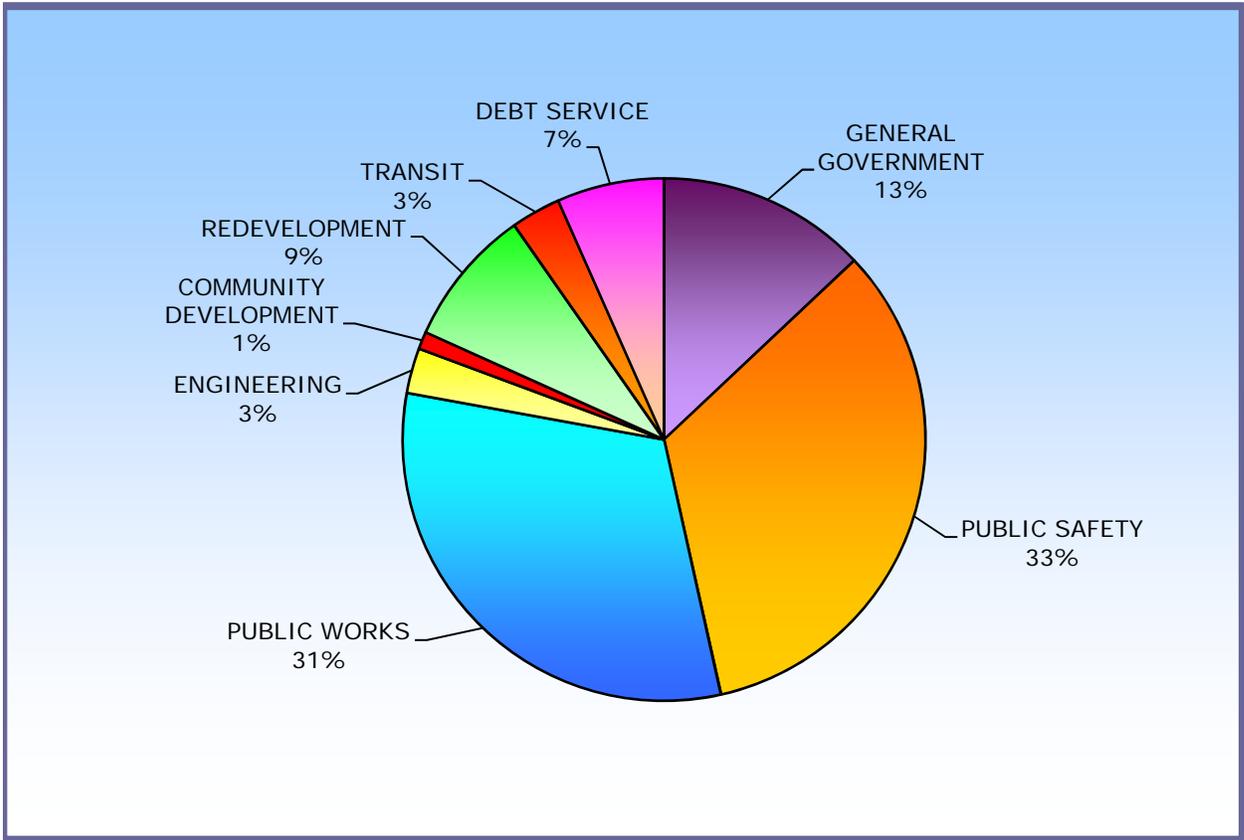


### 2011-12 OPERATING BUDGET - \$55,193,499

	<u>2009-10 Actual</u>	<u>2010-11 Amended Budget</u>	<u>2010-11 Estimated Actual</u>	<u>2011-12 Budget</u>
SALARIES AND BENEFITS	22,403,366	24,256,458	22,875,417	26,805,008
MATERIALS AND SERVICES	22,539,635	23,954,795	21,947,706	23,253,893
CAPITAL OUTLAY	389,596	1,684,378	1,606,845	1,474,707
DEBT SERVICE	2,852,092	3,738,254	3,763,904	3,659,891
<b>Total *</b>	<b><u>48,184,689</u></b>	<b><u>53,633,885</u></b>	<b><u>50,193,872</u></b>	<b><u>55,193,499</u></b>

\* Does not include projects or other financing uses

# Summary of Operating Program Expenditures By Function



## 2011-12 OPERATING BUDGET 55,193,499

	2009-10 Actual	2010-11 Amended Budget	2010-11 Estimated Actual	2011-12 Budget
GENERAL GOVERNMENT	5,988,731	7,172,688	6,727,693	7,161,917
PUBLIC SAFETY	14,110,412	16,874,952	16,155,360	18,504,980
PUBLIC WORKS	17,002,076	15,929,013	15,425,259	17,310,670
ENGINEERING	1,495,238	1,545,925	1,486,710	1,543,381
COMMUNITY DEVELOPMENT	493,028	500,928	468,753	591,922
REDEVELOPMENT	4,418,093	5,755,498	4,089,566	4,720,863
TRANSIT	1,825,019	2,116,627	2,076,627	1,699,875
DEBT SERVICE	2,852,092	3,738,254	3,763,904	3,659,891
<b>Total *</b>	<b>48,184,689</b>	<b>53,633,885</b>	<b>50,193,872</b>	<b>55,193,499</b>

\* Does not include projects or other financing uses

## Operating Expenditures Summary By Department



	<b>2009-10 Actual</b>	<b>2010-11 Amended Budget</b>	<b>2010-11 Estimated Actual</b>	<b>2011-12 Budget</b>
<b>LEGISLATIVE</b>				
Salaries and Benefits	174,716	212,265	201,498	234,557
Materials and Services	41,201	143,352	146,393	109,852
Capital Outlay		6,494		
Subtotal	<u>215,917</u>	<u>362,111</u>	<u>347,891</u>	<u>344,409</u>
<b>CITY MANAGER</b>				
Salaries and Benefits	276,620	224,082	211,821	275,168
Materials and Services	18,523	36,585	36,685	35,935
Capital Outlay				
Subtotal	<u>295,143</u>	<u>260,667</u>	<u>248,506</u>	<u>311,103</u>
<b>Human Resources</b>				
Salaries and Benefits	255,475	260,937	254,998	345,984
Materials and Services	1,689,279	1,723,105	1,548,214	1,453,334
Capital Outlay				
Subtotal	<u>1,944,754</u>	<u>1,984,042</u>	<u>1,803,212</u>	<u>1,799,318</u>
<b>FINANCE</b>				
Salaries and Benefits	979,918	1,103,872	984,871	1,233,101
Materials and Services	3,562,516	4,392,526	4,298,893	4,256,646
Capital Outlay	32,752	362,050	319,577	115,550
Subtotal	<u>4,575,186</u>	<u>5,858,448</u>	<u>5,603,341</u>	<u>5,605,297</u>
<b>CITY ATTORNEY</b>				
Salaries and Benefits	230,846	233,684	95,790	252,508
Materials and Services	30,028	46,282	179,459	51,782
Capital Outlay				
Subtotal	<u>260,874</u>	<u>279,966</u>	<u>275,249</u>	<u>304,290</u>
<b>POLICE</b>				
Salaries and Benefits	7,222,861	8,164,135	7,641,769	9,119,409
Materials and Services	1,547,118	2,301,512	2,264,590	2,495,727
Capital Outlay	106,591	207,367	199,241	207,025
Subtotal	<u>8,876,570</u>	<u>10,673,014</u>	<u>10,105,600</u>	<u>11,822,161</u>
<b>FIRE</b>				
Salaries and Benefits	4,327,749	4,654,716	4,556,135	5,071,579
Materials and Services	838,795	1,234,161	1,180,024	1,533,008
Capital Outlay	67,298	313,061	313,601	78,232
Subtotal	<u>5,233,842</u>	<u>6,201,938</u>	<u>6,049,760</u>	<u>6,682,819</u>

## Operating Expenditures Summary By Department

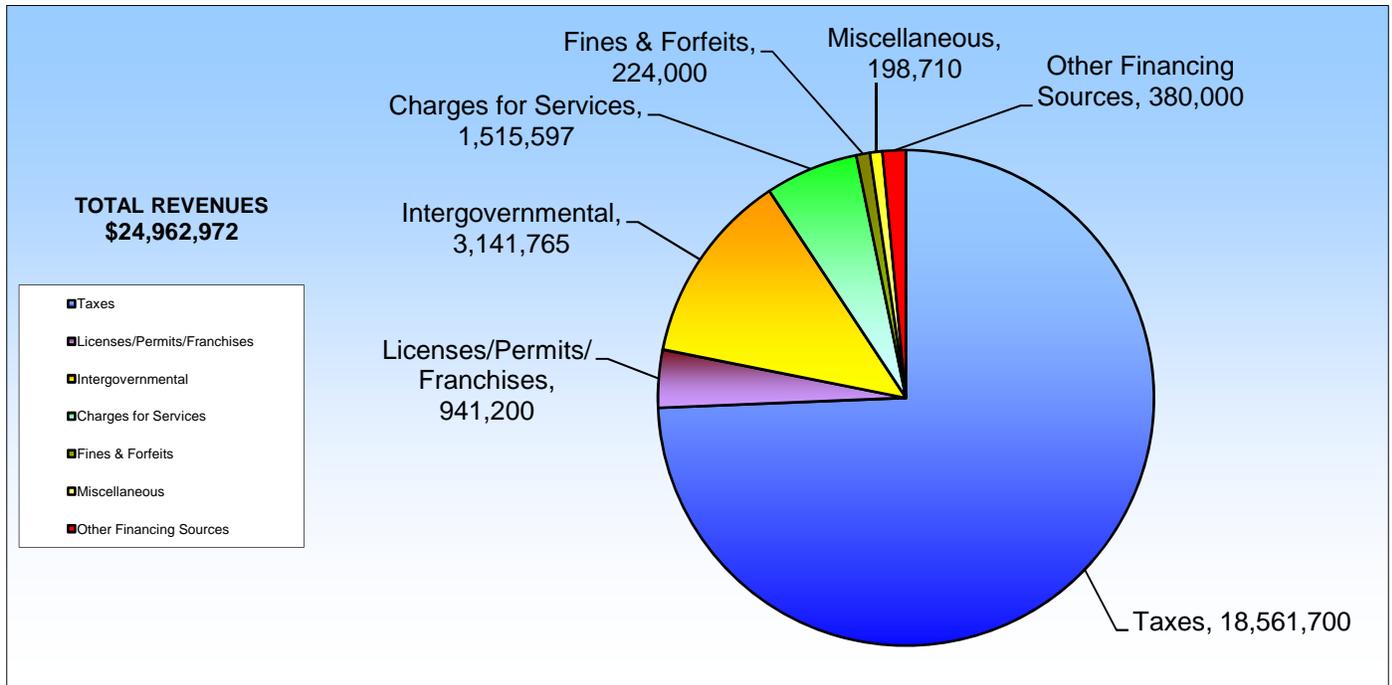


	2009-10 Actual	2010-11 Amended Budget	2010-11 Estimated Actual	2011-12 Budget
<b>PUBLIC WORKS</b>				
Salaries and Benefits	6,505,884	6,831,408	6,445,100	7,622,874
Materials and Services	10,313,237	8,350,199	8,230,733	8,639,396
Capital Outlay	182,955	747,406	749,426	1,048,400
Subtotal	<u>17,002,076</u>	<u>15,929,013</u>	<u>15,425,259</u>	<u>17,310,670</u>
<b>ENGINEERING</b>				
Salaries and Benefits	1,019,149	1,087,848	1,060,469	1,090,343
Materials and Services	476,089	432,577	401,241	427,538
Capital Outlay		25,500	25,000	25,500
Subtotal	<u>1,495,238</u>	<u>1,545,925</u>	<u>1,486,710</u>	<u>1,543,381</u>
<b>COMMUNITY DEVELOPMENT</b>				
Salaries and Benefits	453,335	389,954	367,571	473,161
Materials and Services	39,693	110,974	101,182	118,761
Capital Outlay				
Subtotal	<u>493,028</u>	<u>500,928</u>	<u>468,753</u>	<u>591,922</u>
<b>REDEVELOPMENT</b>				
Salaries and Benefits	438,702	560,861	540,659	595,045
Materials and Services	3,979,391	5,172,137	3,548,907	4,125,818
Capital Outlay		22,500		
Subtotal	<u>4,418,093</u>	<u>5,755,498</u>	<u>4,089,566</u>	<u>4,720,863</u>
<b>TOTAL OPERATING DEPARTMENTS</b>				
Salaries and Benefits	21,885,255	23,723,762	22,360,681	26,313,729
Materials and Services	22,535,870	23,943,410	21,936,321	23,247,797
Capital Outlay	389,596	1,684,378	1,606,845	1,474,707
Subtotal	<u>44,810,721</u>	<u>49,351,550</u>	<u>45,903,847</u>	<u>51,036,233</u>
<b>OTHER OPERATING EXPENDITURES:</b>				
<u>Fire &amp; Police Retirement Fund</u>				
Salaries and Benefits	518,111	532,696	514,736	491,279
Materials and Services	3,765	11,385	11,385	6,096
Subtotal	<u>521,876</u>	<u>544,081</u>	<u>526,121</u>	<u>497,375</u>
<b>GRAND TOTAL*</b>	<u>45,332,597</u>	<u>49,895,631</u>	<u>46,429,968</u>	<u>51,533,608</u>

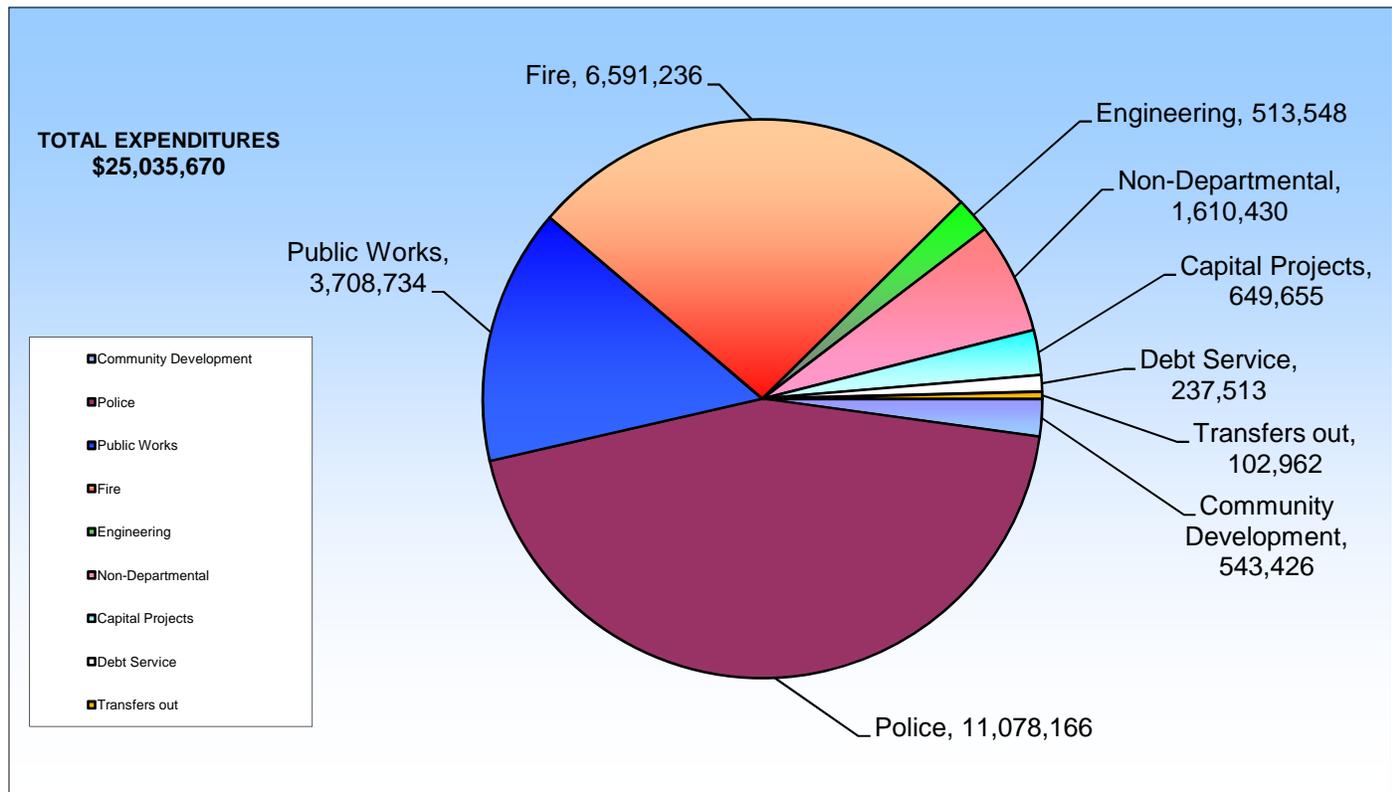
\* Does not include debt service, projects or other financing uses



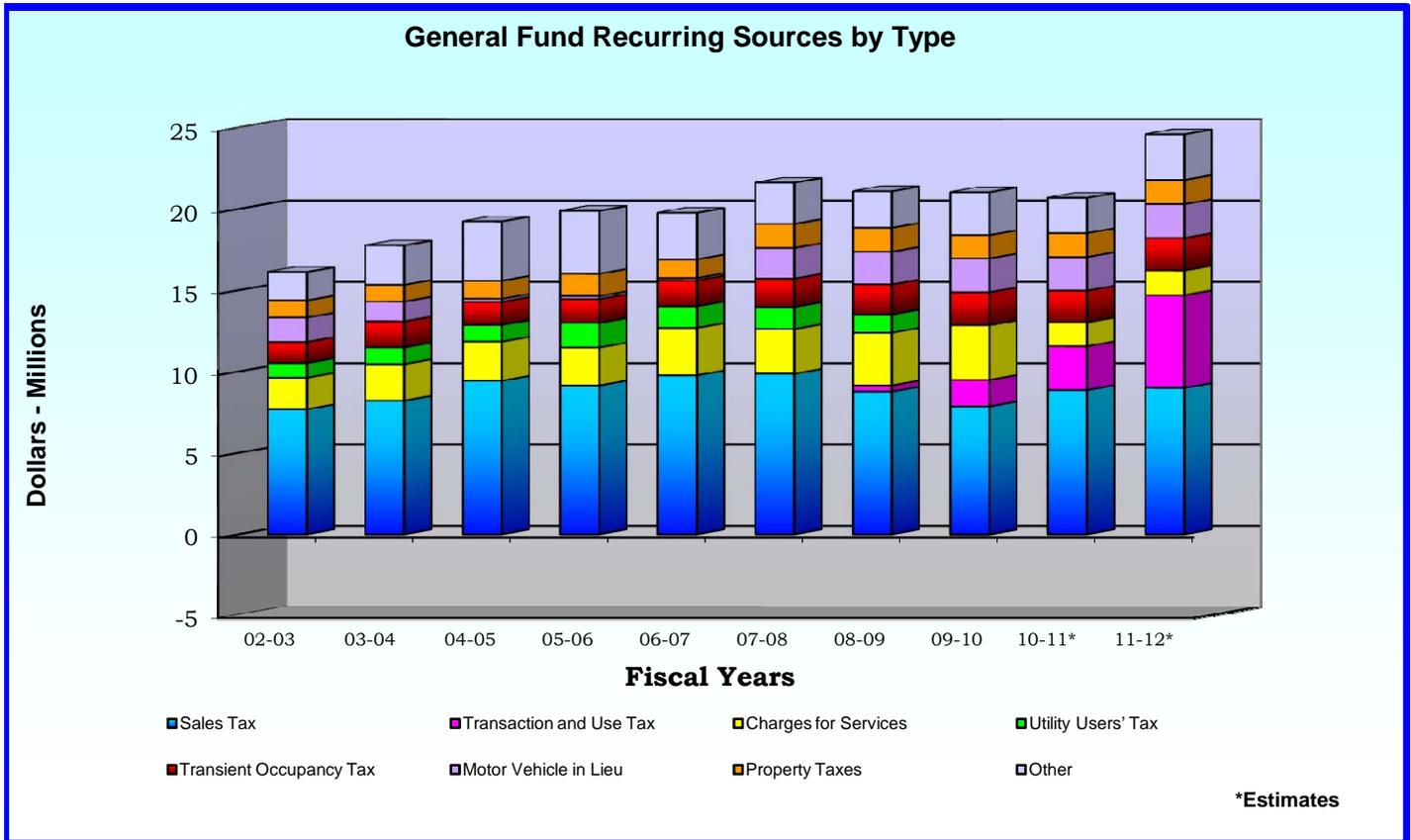
## REVENUES: WHERE IT COMES FROM



## EXPENDITURES: WHERE IT GOES

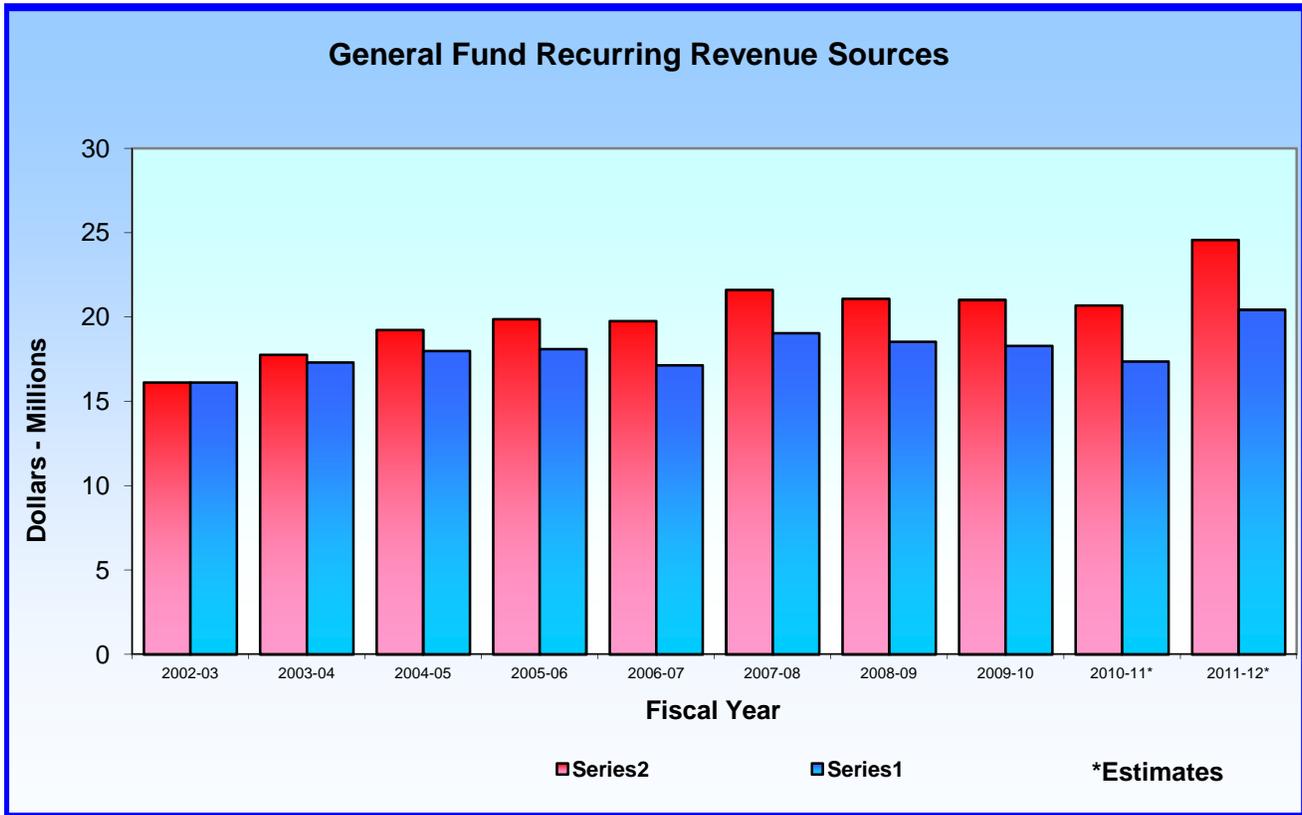


# General Fund Trends



	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11*	11-12*
Sales Tax	\$ 7,688,017	\$ 8,216,389	\$ 9,439,453	\$ 9,151,037	\$ 9,767,023	\$ 9,863,453	\$ 8,775,000	\$ 7,860,886	\$ 8,865,000	\$ 9,000,000
Transaction and Use Tax							\$ 375,000	\$ 1,628,022	\$ 2,690,000	\$ 5,700,000
Charges for Services	\$ 1,932,086	\$ 2,242,842	\$ 2,400,577	\$ 2,323,742	\$ 2,912,190	\$ 2,746,130	\$ 3,236,585	\$ 3,356,328	\$ 1,472,409	\$ 1,515,597
Utility Users' Tax	\$ 901,599	\$ 1,021,831	\$ 1,023,073	\$ 1,518,672	\$ 1,334,370	\$ 1,360,064	\$ 1,125,000	\$ (5,437)	\$ 2	\$ -
Transient Occupancy Tax	\$ 1,299,239	\$ 1,603,794	\$ 1,424,250	\$ 1,463,487	\$ 1,587,382	\$ 1,742,728	\$ 1,848,000	\$ 2,032,584	\$ 1,946,593	\$ 2,000,000
Motor Vehicle in Lieu	\$ 1,498,080	\$ 1,217,725	\$ 183,927	\$ 182,455	\$ 144,207	\$ 1,885,279	\$ 2,003,284	\$ 2,072,725	\$ 2,060,682	\$ 2,076,000
Property Taxes	\$ 1,052,440	\$ 1,030,385	\$ 1,110,633	\$ 1,370,716	\$ 1,147,809	\$ 1,481,308	\$ 1,475,000	\$ 1,437,587	\$ 1,473,000	\$ 1,490,000
Other	\$ 1,746,177	\$ 2,423,298	\$ 3,650,741	\$ 3,871,577	\$ 2,870,908	\$ 2,529,508	\$ 2,244,900	\$ 2,636,038	\$ 2,173,600	\$ 2,801,375
<b>Total</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>\$ 21,018,733</b>	<b>\$ 20,681,286</b>	<b>\$ 24,582,972</b>

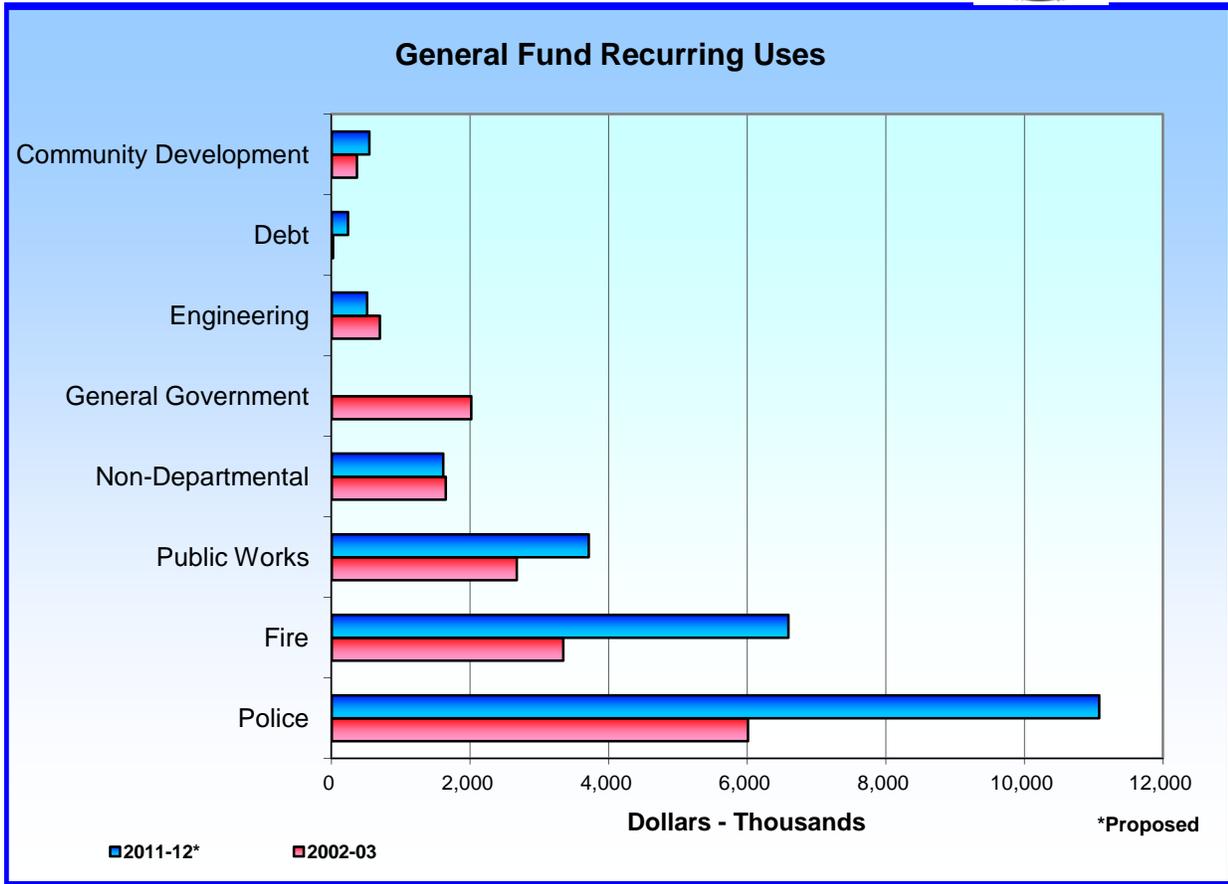
“Recurring sources” include all revenues and other financing sources except certain one-time or windfall revenues, such as special grants, refunds and transfers in. They basically represent what is available for funding the ongoing operations of the General Fund on a consistent basis.



	Year	Recurring (1) Rev Sources	CPI (2) All Urban	Inflation Adjusted
*Base Year	2002-03	16,117,638	189.7	16,117,638
	2003-04	17,756,264	194.5	17,318,063
	2004-05	19,232,654	202.9	17,981,441
	2005-06	19,881,686	208.4	18,097,677
	2006-07	19,763,889	218.8	17,135,328
	2007-08	21,608,470	215.3	19,039,140
	2008-09	21,082,769	215.7	18,541,499
	2009-10	21,018,733	218.0	18,290,154
	2010-11*	20,681,286	226.0	17,359,469
	2011-12*	24,582,972	234.0	20,433,282

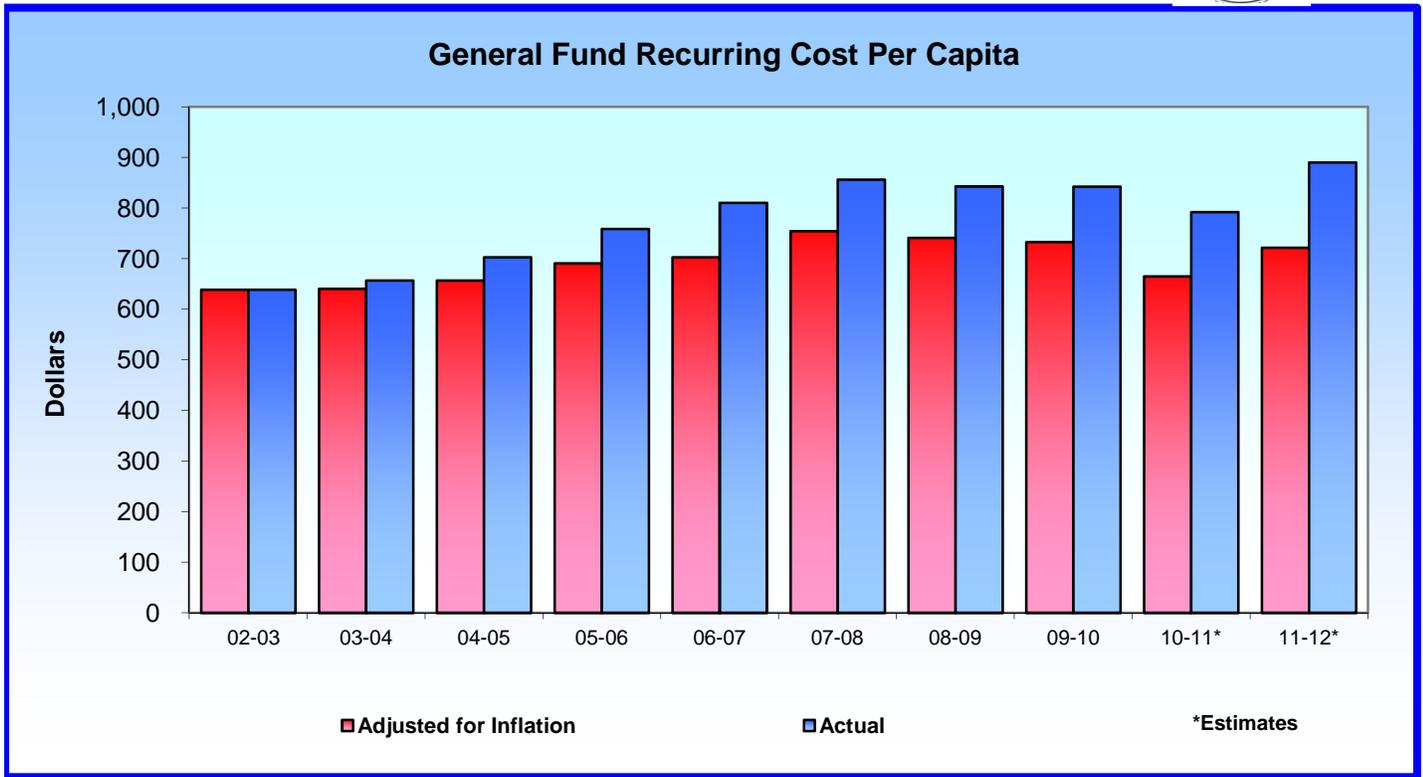
With the City's General Fund recurring revenue sources, Sales Tax, Property Tax, Property Tax VLF, and Transient Occupancy Tax are stable. Transaction & Use Tax is projected to increase significantly due to Measure O. Charges for Services declined due to moving General Governmental departments into a special revenue fund called Internal Operations to better reflect the direct costs to the General Fund.

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



	2002-03	2011-12*
Police	6,010,075	11,078,166
Fire	3,341,086	6,591,236
Public Works	2,670,305	3,708,734
Non-Departmental	1,647,409	1,610,430
General Government	2,017,067	0
Engineering	696,813	513,548
Debt	18,507	237,513
Community Development	366,935	543,426
Subtotal (per graph)	\$16,768,197	\$24,283,053
Capital Projects	\$17,474	\$649,655
Transfers Out	\$671,157	\$102,962
<b>Total</b>	<b>\$17,456,828</b>	<b>\$25,035,670</b>

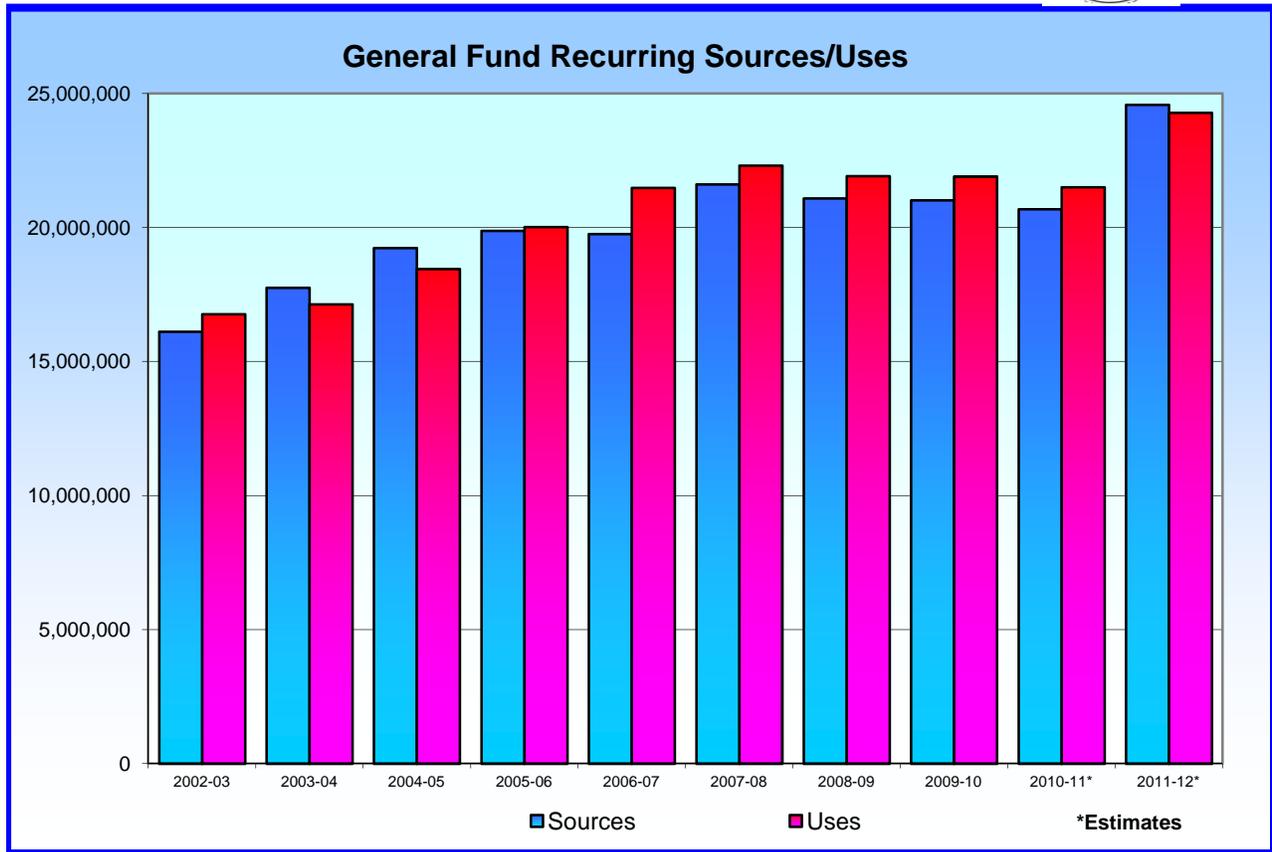
“Recurring Uses” include all expenditures and other financing uses except one-time and unusual items, such as large capital outlays, special contracts, and transfers out. Program reorganization in 04-05 moved some divisions around in Engineering and Public Works. Prior years have been adjusted to match the current configuration. Also, in FY 2010-11, the General Governmental departments have been moved into a special revenue fund called Internal Operations to better reflect the direct costs to the general fund.



	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11*	11-12*
Population (1)	26,250	26,100	26,258	26,381	26,500	26,056	26,006	26,002	27,149	27,283
Recurring Costs (2)	\$16,768,197	17,139,113	18,454,319	20,014,443	21,476,432	22,314,015	21,916,371	21,901,428	21,505,324	24,283,053
Cost per capita (unadjusted)	\$639	\$657	\$703	\$759	\$810	\$856	\$843	\$842	\$792	\$890
CPI (3)	189.70%	194.50%	202.90%	208.40%	218.80%	215.30%	215.70%	218.00%	226.00%	234.00%
Cost per capita (adjusted)	\$639	\$640	\$657	\$691	\$703	\$755	\$741	\$733	\$665	\$722

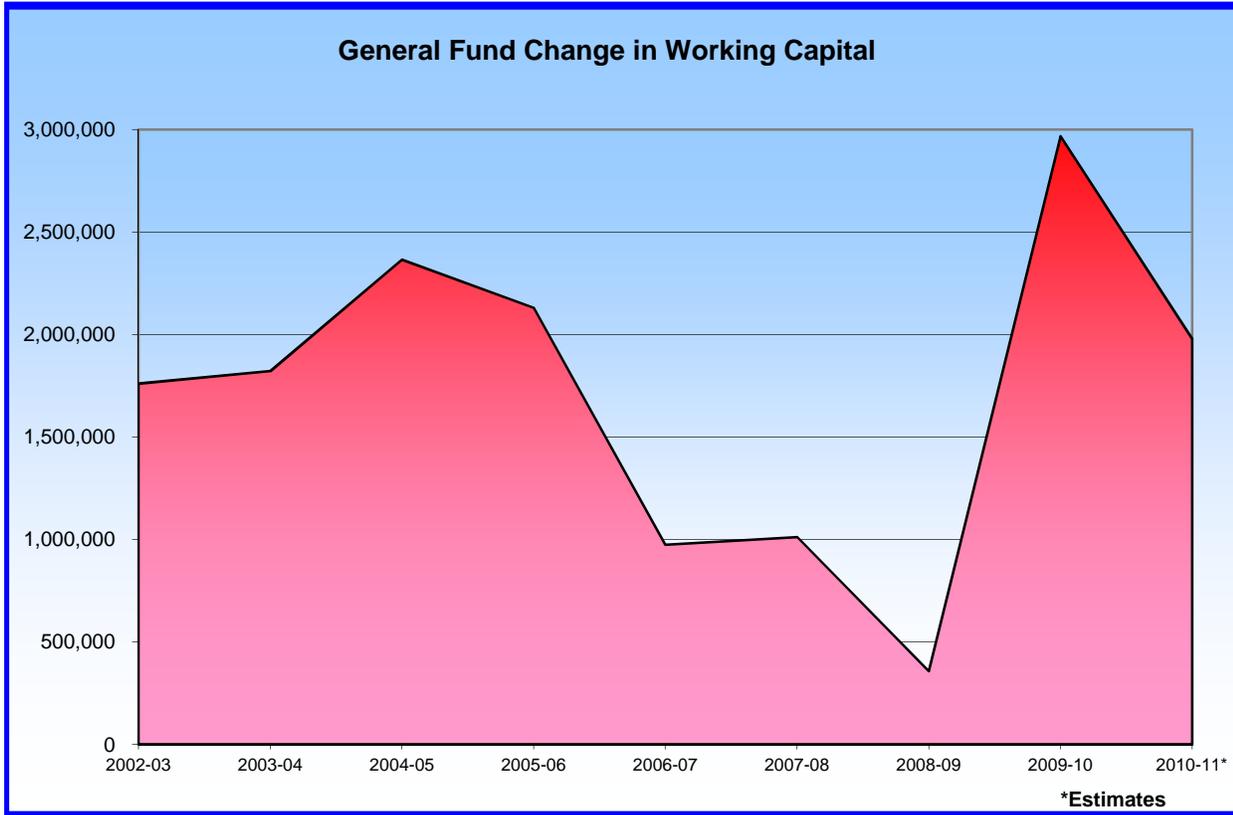
Recurring costs include employee salaries and benefits, services and supplies, and capital outlay. Adjusting for inflation, the recurring costs have increased approximately 15.6% over the last decade. In dollar terms the increase is over 42%, much of this can be accounted for by inflation, while the cost is increasing for fuel, health insurance, and retirement 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)
2002-03	16,117,638	16,768,197	(650,559)
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	21,916,371	(833,602)
2009-10	21,018,733	21,901,428	(882,695)
2010-11*	20,681,286	21,505,324	(824,038)
2011-12*	24,582,972	24,283,053	299,919

The FY 2011-12 budget is balanced with revenues exceeding expenses by about \$300,000.

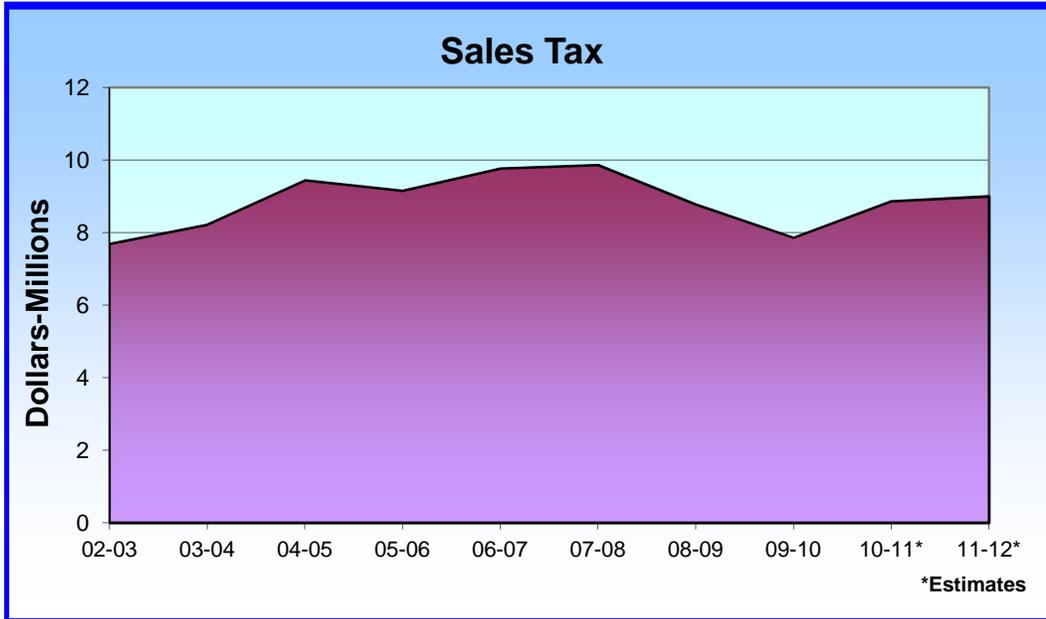


Year	Working Capital
2002-03	1,760,796
2003-04	1,821,466
2004-05	2,365,536
2005-06	2,130,331
2006-07	974,547
2007-08	1,012,166
2008-09	357,337
2009-10	2,967,727
2010-11*	1,978,392
2011-12*	1,905,694

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.



**MAJOR REVENUES OF THE GENERAL FUND:**



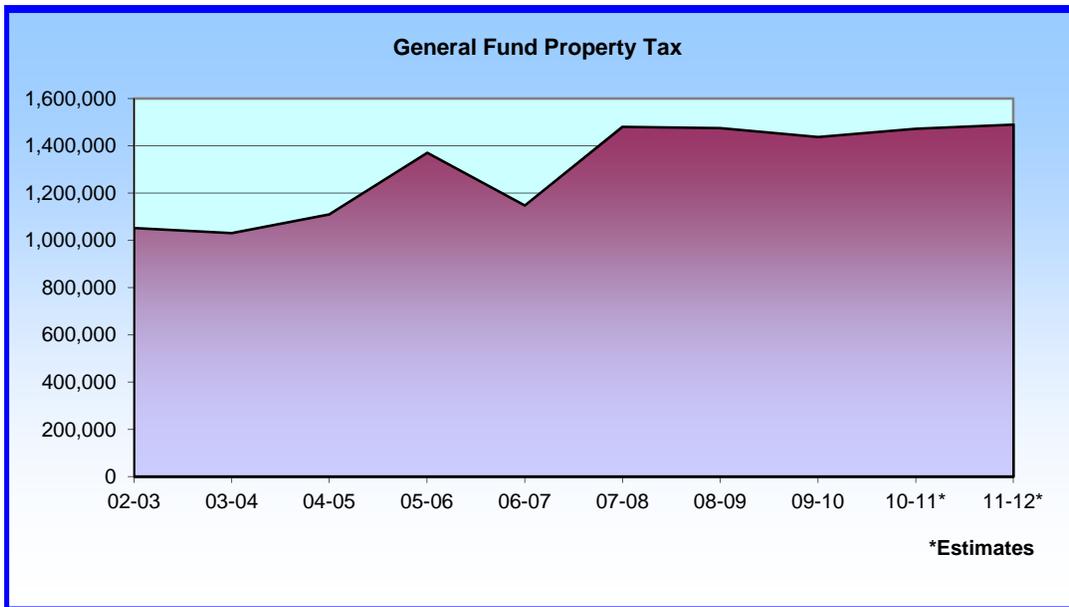
**Sales Tax**

Revenue and Taxation Code and the Bradley-Burns Uniform Local Sales and Use Tax Law of 1955, the State imposes an 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:

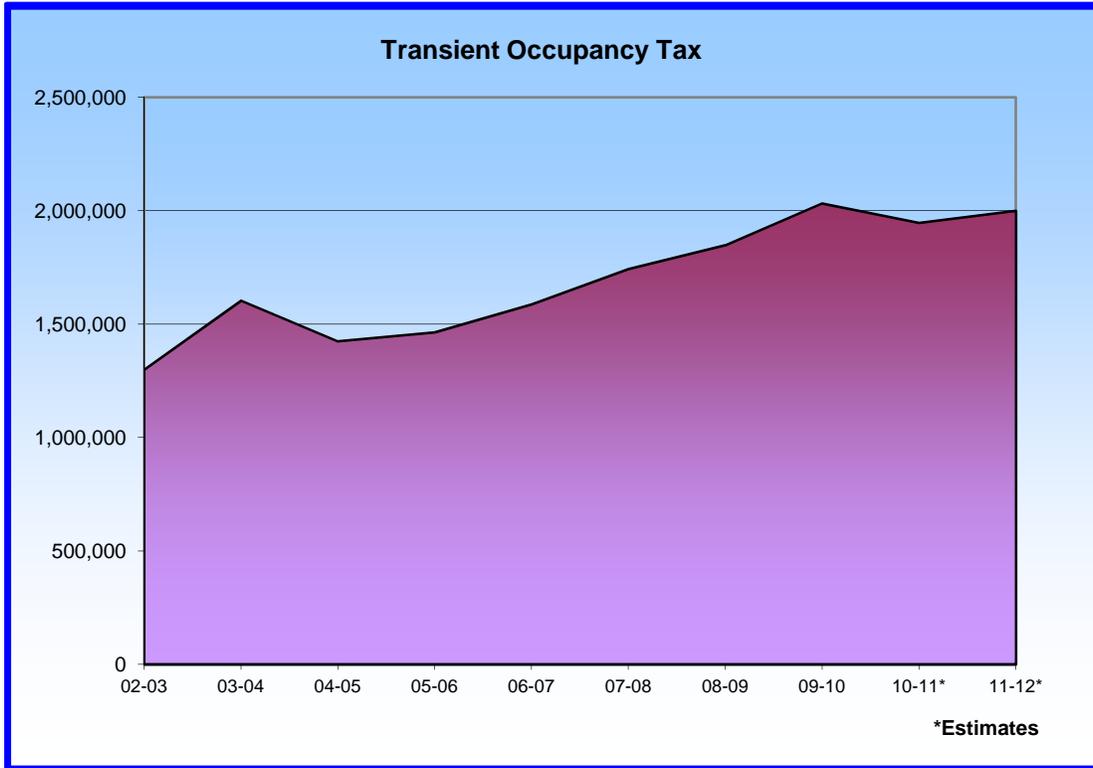
General Merchandise	36%
Autos and Transportation	19%
Business and Industry	9%
Building and Construction	10%
Restaurants and Hotels	9%
Fuel and Service Stations	10%
Food and Drugs	7%

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 FY2011-12 is \$9,000,000.



Year	Property Tax
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	1,437,587
10-11*	1,473,000
11-12*	1,490,000

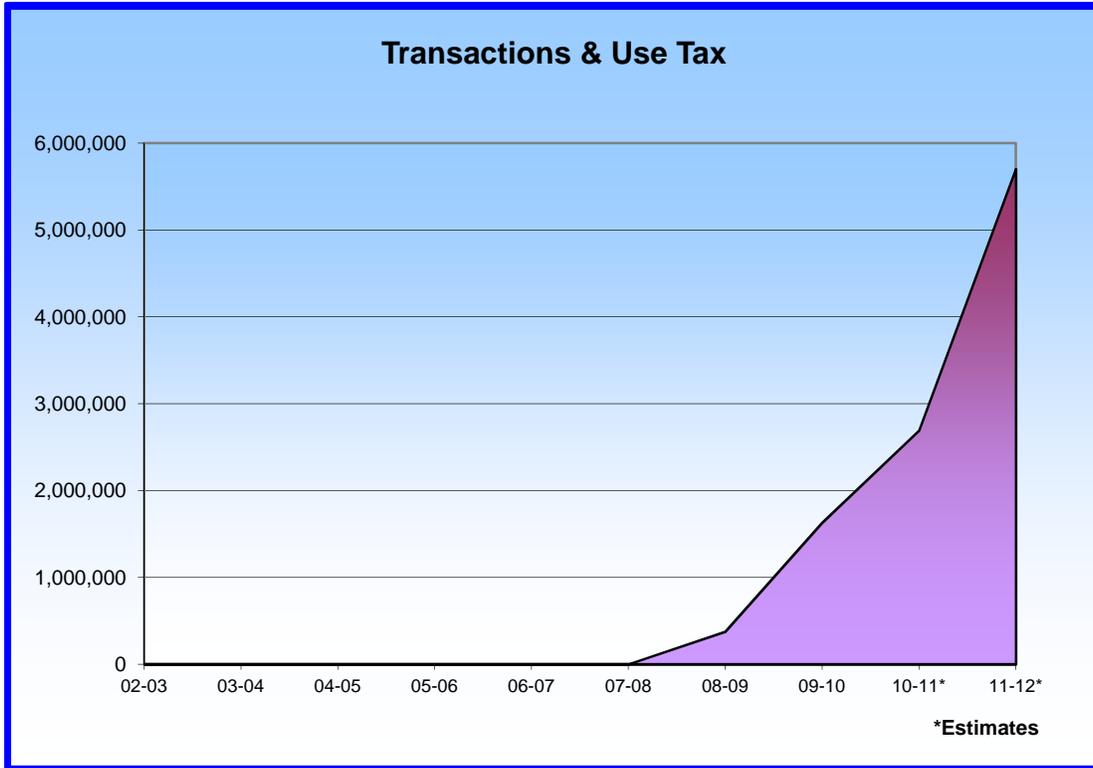
**Property tax** is derived from the tax imposed on real property and tangible personal property. Since the passage of California Proposition 13, the tax is based on either a 1% rate applied to the 1975-76 assessed value of the property (which can increase by a maximum of 2% per year), or on 1% of the 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 6% 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 FY2011-12 is \$1,490,000.



Year	Transient Occupancy Tax
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	2,032,584
10-11*	1,946,593
11-12*	2,000,000

\*Estimates

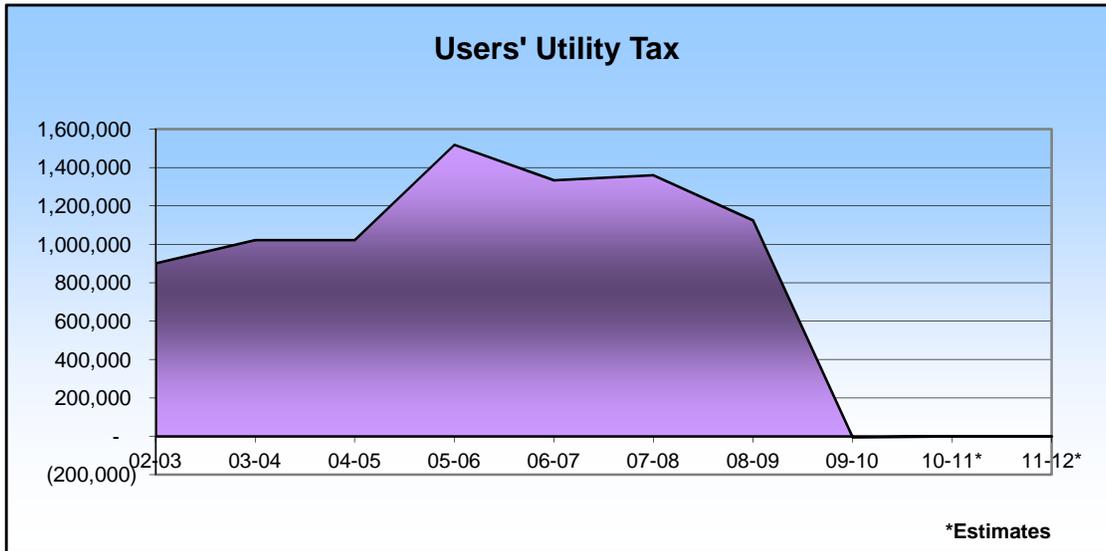
**Transient Occupancy Tax** is a tax on room charges for hotel and motel occupancy of less than thirty (30) days. The rate was increased in fiscal year 1992-93 from 8% to 9% and then in November 2008, the voters approved a 1% increase from 9% to 10% with the passage of Measure E that became effective April 1, 2009. The total amount of transient occupancy tax revenue projected for FY 2011-12 is \$2,000,000



Year	Transactions & Use Tax
02-03	0
03-04	0
04-05	0
05-06	0
06-07	0
07-08	0
08-09	375,000
09-10	1,628,022
10-11*	2,690,000
11-12*	5,700,000

**Transaction & Use Tax**

In November 2008 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. In November 2009, the voters of the City of Eureka approved a 0.50% transactions and use tax with the passage of Measure O, effective April 1, 2011. Projected revenue from Measure O for Fiscal Year 2011-12 is \$3,800,000 for a total projected transactions and use tax revenue of \$5,700,000.



Year	Users Utility Tax
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	1,360,064
08-09	1,125,000
09-10	(5,437)
10-11*	2
11-12*	-

**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 2011-12 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 \$230,000.

**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 \$868,000.

**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 2011-12, this revenue is projected to be \$2,076,000.

**Charges for Services** are fees that the City collects for specific services performed. In the General Fund, the highest fees are from recreation totaling 36%. 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.



**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.

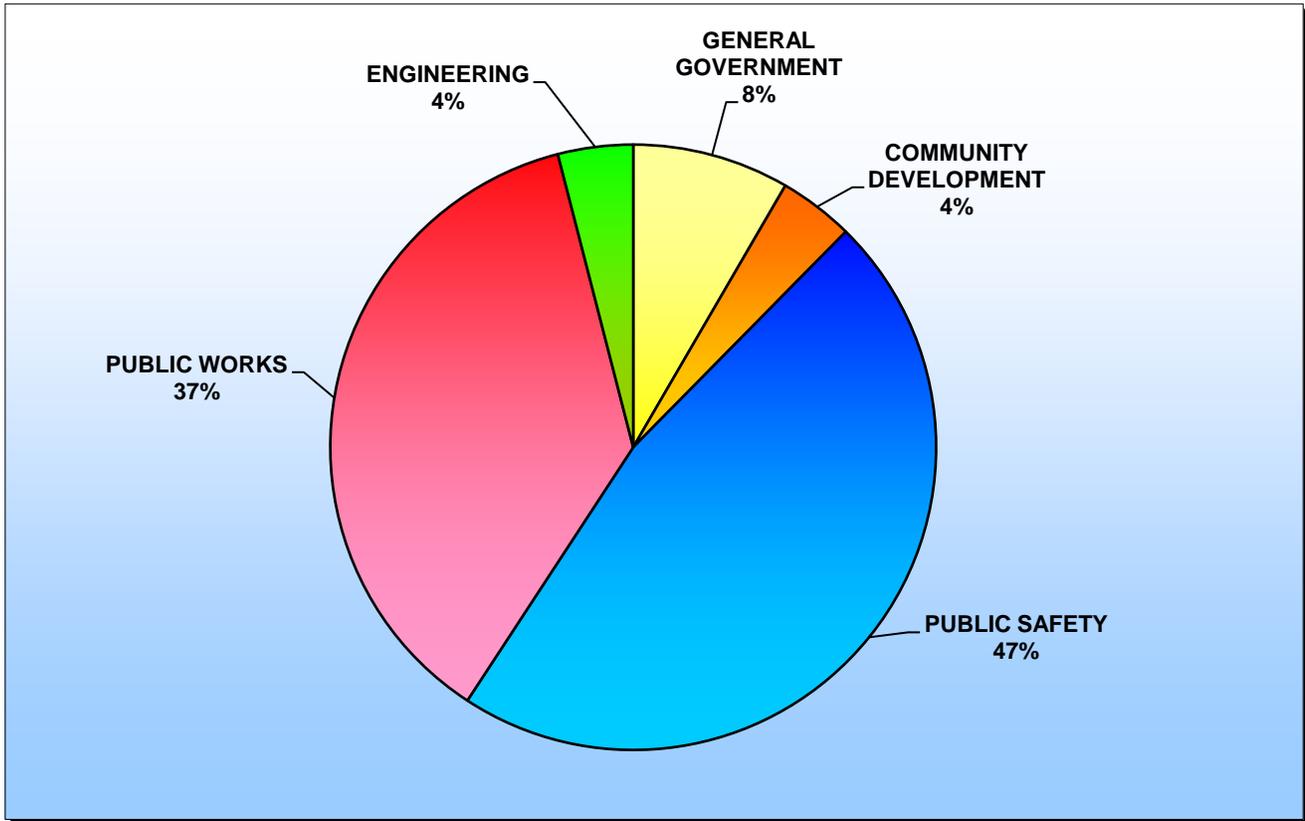
**Permits** are derived from fees paid by persons for activities within the City that require permits by either State or City law. Primary examples are for building, electrical, plumbing.

**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 for projecting 2011-12 investment interest for pooled investments is .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.



## SUMMARY OF RECOMMENDED REGULAR POSITIONS



	2009-10 Actual	2010-11 Actual	2011-12 Proposed Budget	2011-12 Adopted Budget
GENERAL GOVERNMENT	21.65	22.05	23.00	23.00
COMMUNITY DEVELOPMENT	10.50	10.50	11.00	11.00
PUBLIC SAFETY	126.00	127.60	128.60	128.60
PUBLIC WORKS	101.78	98.24	99.96	100.96
ENGINEERING	11.00	11.00	11.00	11.00
<b>TOTALS</b>	<b>270.93</b>	<b>269.39</b>	<b>273.56</b>	<b>274.56</b>

# Full-Time Equivalent Positions by Department



## SUMMARY OF CHANGES IN FTE POSITIONS FY 2011-12

	<u>FTE Δ</u>
<b>Finance</b>	
Senior Administrative Services Assistant of .50 FTE is changed to a full-time position with .25 FTE in Finance and .75 FTE in Personnel.	(0.25)
Work furlough for an Accounting Specialist I/II is ended for an increase of .20 FTE.	0.20
A .75 FTE Accounting Specialist I is increased to a 1.00 FTE.	<u>0.25</u>
	<u>0.20</u>
<b>Personnel</b>	
Senior Administrative Services Assistant of .50 FTE is changed to a full-time position with .25 FTE in Finance and .75 FTE in Personnel.	0.75
<b>Police</b>	
In the Police Department, a Neighborhood-Oriented Policing Officer position is added. (1st year is grant funded, thereafter funded by General Fund)	1.00
<b>Fire</b>	
Reclass Fire Services Officer position grade code from E16 to E25.	N/A
<b>Public Works</b>	
<b>Administration Division</b>	
The Project Manager is upgraded to the Deputy Public Works Director. This position is directly charged to the General Fund, which then recoups some of the cost from other funds.	N/A
<b>Facilities Maintenance Division</b>	
An Electrician position is upgraded to Senior Electrician.	N/A
<b>Harbor Maintenance Division</b>	
The Facilities Maintenance Supervisor position (eliminated in 10/11) and the Harbor Operations Supervisor position are combined to create a Harbor and Facilities Superintendent position.	N/A
A Senior Harbor/Facilities Technician position is also created. Both new positions are split .50 FTE in the Facilities Maintenance Division and .50 FTE in the Harbor Maintenance Division. The net effect in 11/12 is a 1.00 FTE increase in the Facilities Maintenance Division, offsetting the 1.00 FTE decrease in 10/11.	1.00
<b>Recreation Division</b>	
A Recreation Aide (RPT) .64 FTE position is eliminated, and a Recreation Aide (RPT) .64 FTE position is upgraded to a 1.00 FTE Recreation Coordinator position. The net effect is a 0.28 FTE decrease in Recreation.	(0.28)
<b>Stormwater Division</b>	
A Street Sweeper Operator position is added as a result of the street sweeping program being reinstated.	1.00
<b>Wastewater Collection Division</b>	
Two Maintenance Worker I/II positions are anticipated to be converted to Utility Worker I/II positions midway through FY 11/12 pending proper certification. These changes would result in a 1.00 FTE decrease in Maintenance Worker I/II positions and a 1.00 FTE increase in Utility Worker I/II positions for a net effect of 0.00 FTE in Wastewater Collection.	N/A
<b>Building Division</b>	
A Code Enforcement Coordinator position is added per council request on 6/22/11.	<u>1.00</u>
	<u>2.72</u>
<b>Community Development</b>	
Upgrade Community Development Planner position to Associate Planner.	N/A
Administrative Assistant (RPT) .50 FTE position is upgraded to a 1.00 FTE Senior Administrative Assistant position.	<u>0.50</u>
	<u>0.50</u>
Total Change	<u><u>5.17</u></u>

# Full-Time Equivalent Positions by Department



	<u>2009-10</u> <u>Actual</u>	<u>2010-11</u> <u>Actual</u>	<u>2011-12</u> <u>Proposed</u> <u>Budget</u>	<u>2011-12</u> <u>Adopted</u> <u>Budget</u>
<b>LEGISLATIVE</b>				
City Clerk	1.00	1.00	1.00	1.00
Executive Assistant		0.50	0.50	0.50
Total	<u>1.00</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
<b>CITY MANAGER</b>				
City Manager	1.00	1.00	1.00	1.00
Executive Assistant	0.50	0.50	0.50	0.50
Total	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
<b>PERSONNEL</b>				
Personnel Director	1.00	1.00	1.00	1.00
Administrative Services Assistant			0.75	0.75
Personnel Analyst I/II	1.00	1.00	1.00	1.00
Senior Personnel Analyst	1.00	1.00	1.00	1.00
Total	<u>3.00</u>	<u>3.00</u>	<u>3.75</u>	<u>3.75</u>
<b>FINANCE</b>				
Finance Director	1.00	1.00	1.00	1.00
Assistant Finance Director		1.00	1.00	1.00
Accountant I/II	3.00	2.00	2.00	2.00
Accounting Specialist I/II	2.80	2.80	4.00	4.00
Accounting Specialist I/II (RPT)	0.75	0.75		
Accounting Technician II	2.00	2.00	2.00	2.00
Administrative Services Assistant			0.25	0.25
Central Services Assistant	1.00	1.00	1.00	1.00
Information Services Analyst	1.00	1.00	1.00	1.00
Information Services Manager	1.00	1.00	1.00	1.00
Senior Administrative Services Assistant	0.60	0.50		
Senior Information Services Analyst	1.00	1.00	1.00	1.00
Total	<u>14.15</u>	<u>14.05</u>	<u>14.25</u>	<u>14.25</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>2009-10 Actual</u>	<u>2010-11 Actual</u>	<u>2011-12 Proposed Budget</u>	<u>2011-12 Adopted Budget</u>
<b>POLICE</b>				
Police Chief	1.00	1.00	1.00	1.00
Animal Control Officer	1.00	1.00	1.00	1.00
Communications Dispatcher	7.00	7.60	7.60	7.60
Communications Supervisor	1.00	1.00	1.00	1.00
Neighborhood Oriented Policing Officer				1.00
Police Lieutenant	3.00	3.00	3.00	3.00
Police Officer	38.00	38.00	38.00	38.00
Police Officer (COPS grant)	2.00	2.00	2.00	2.00
Police Program Coordinator	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 Specialist I/II	5.00	5.00	5.00	5.00
Police Records Supervisor	1.00	1.00	1.00	1.00
Police Sergeant	7.00	8.00	8.00	8.00
Police Services Officer (1 grant funded)	9.00	9.00	9.00	9.00
Project Manager		1.00	1.00	1.00
Senior Administrative Services Assistant	1.00	1.00	1.00	1.00
Senior Communications Dispatcher	3.00	3.00	3.00	3.00
Support Services Manager	1.00			
Youth and Family Services Program Manager			1.00	
Total	83.00	83.60	84.60	84.60
<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
Administrative Services Assistant	1.00			
Administrative Technician I		1.00	1.00	1.00
Fire Captain	9.00	9.00	9.00	9.00
Fire Captain II	5.00	5.00	5.00	5.00
Fire Engineer	12.00	12.00	12.00	12.00
Fire Services Officer	1.00	1.00	1.00	1.00
Firefighter	12.00	13.00	13.00	13.00
Total	43.00	44.00	44.00	44.00
<b>ENGINEERING</b>				
City Engineer	1.00	1.00	1.00	1.00
Deputy City Engineer	1.00	1.00	1.00	1.00
Assistant Engineer I/II	2.00	1.00	1.00	1.00
Associate Civil Engineer	2.00	2.00	2.00	2.00
Engineering Technician I/II	2.00	3.00	3.00	3.00
GIS Coordinator	1.00	1.00	1.00	1.00
Project Manager	1.00	1.00	1.00	1.00
Senior Administrative Services Assistant	1.00	1.00	1.00	1.00
Total	11.00	11.00	11.00	11.00

# Full-Time Equivalent Positions by Department



	<u>2009-10</u> <u>Actual</u>	<u>2010-11</u> <u>Actual</u>	<u>2011-12</u> <u>Proposed</u> <u>Budget</u>	<u>2011-12</u> <u>Adopted</u> <u>Budget</u>
<b>PUBLIC WORKS</b>				
Assistant City Manager - Operations	1.00	1.00	1.00	1.00
Public Works Director	1.00	1.00	1.00	1.00
Deputy Public Works Director			1.00	1.00
Administrative Assistant	2.00	2.00	2.00	2.00
Administrative Services Assistant - Permit Specialist	1.00	1.00	1.00	1.00
Administrative Services Technician	1.00	1.00	1.00	1.00
After School Programs Coordinator (RPT)	0.70	0.70	0.70	0.70
Building Inspector II	2.00	2.00	2.00	2.00
Chief Building Official		1.00	1.00	1.00
Code Enforcement Coordinator				1.00
Custodian	3.00	3.00	3.00	3.00
Custodian (RPT)	0.84			
Deputy Building Official	1.00	1.00	1.00	1.00
Electrician	2.00	2.00	1.00	1.00
Equipment Mechanic	4.00	4.00	4.00	4.00
Equipment Services Technician	1.00	1.00	1.00	1.00
Facilities Maintenance Specialist	1.00	1.00	1.00	1.00
Facilities Maintenance Technician	1.00			
Facilities Operations Superintendent	1.00			
Fleet Services Superintendent	1.00	1.00	1.00	1.00
Harbor Facilities Coordinator	1.00	1.00	1.00	1.00
Harbor Facilities Superintendent			1.00	1.00
Harbor Maintenance Supervisor	1.00			
Harbor Operations Supervisor		1.00		
Harbor Operations Technician I/II	2.00	2.00	2.00	2.00
Head Zookeeper/Veterinarian Technician	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00
Industrial Maintenance Technician	1.00	1.00	1.00	1.00
Inventory Control Specialist	1.00	1.00	1.00	1.00
Maintenance Supervisor	3.00	2.00	2.00	2.00
Maintenance Worker I/II	14.00	10.00	9.00	9.00
Maintenance Worker I/II (RPT)		0.80	0.80	0.80
Parks & Maintenance Manager	1.00	1.00	1.00	1.00
Plans Examiner	1.00			
Project Manager	1.00	1.00		
Public Works Operations Manager	1.00	1.00	1.00	1.00
Recreation Aide (RPT)	2.10	2.10	0.82	0.82
Recreation and Facilities Manager	1.00	1.00	1.00	1.00
Recreation Coordinator	1.00	2.00	3.00	3.00
Recreation Supervisor	1.00			
Senior Administrative Services Assistant	1.00	0.70	0.70	0.70
Senior Custodian	1.00	1.00	1.00	1.00
Senior Electrician			1.00	1.00
Senior Equipment Mechanic	1.00	1.00	1.00	1.00

# Full-Time Equivalent Positions by Department



	<u>2009-10</u> <u>Actual</u>	<u>2010-11</u> <u>Actual</u>	<u>2011-12</u> <u>Proposed</u> <u>Budget</u>	<u>2011-12</u> <u>Adopted</u> <u>Budget</u>
<b>PUBLIC WORKS (continued)</b>				
Senior Harbor/Facilities Technician			1.00	1.00
Senior Maintenance Worker	5.00	3.00	3.00	3.00
Senior Utility Worker	4.00	5.00	5.00	5.00
Source Control Inspector	1.00	1.00	1.00	1.00
Source Control Supervisor	1.00	1.00	1.00	1.00
Street Sweeper Operator	1.00		1.00	1.00
Treatment Plant Operator I/II	4.00	4.00	4.00	4.00
Utility Maintenance Supervisor	2.00	3.00	3.00	3.00
Utility Operations Manager	1.00	1.00	1.00	1.00
Utility Operations Supervisor	2.00	2.00	2.00	2.00
Utility Worker I/II	8.00	12.00	13.00	13.00
Wastewater Technician		1.00	1.00	1.00
Water Quality Supervisor	1.00	1.00	1.00	1.00
Water Quality Technician	2.00	2.00	2.00	2.00
Water System Specialist	1.00	1.00	1.00	1.00
Youth Activities Coordinator (RPT)	0.84	0.64	0.64	0.64
Zoo Education Coordinator	1.00	1.00	1.00	1.00
Zoo Manager	1.00	1.00	1.00	1.00
Zookeeper	3.00	3.00	3.00	3.00
Zookeeper (RPT)	1.30	1.30	1.30	1.30
Total	<u>101.78</u>	<u>98.24</u>	<u>99.96</u>	<u>100.96</u>
<b>COMMUNITY DEVELOPMENT</b>				
Community Development Director	1.00	1.00	1.00	1.00
Administrative Assistant		0.50		
Assistant Planner	1.00	1.00		
Associate Planner			1.00	1.00
Environmental Planner	1.00	1.00	1.00	1.00
Senior Administrative Assistant	0.50		1.00	1.00
Senior Planner	1.00	1.00	1.00	1.00
Total	<u>4.50</u>	<u>4.50</u>	<u>5.00</u>	<u>5.00</u>
<b>REDEVELOPMENT</b>				
Redevelopment and Housing Director	1.00	1.00	1.00	1.00
Housing Technician	1.00	1.00	1.00	1.00
Projects Manager	2.00	2.00	2.00	2.00
Senior Administrative Assistant	1.00	1.00	1.00	1.00
Special Projects Manager	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>TOTAL</b>	<u>270.93</u>	<u>269.39</u>	<u>273.56</u>	<u>274.56</u>

## *Full-Time Equivalent Positions by Department*

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### Summary of Changes:

FY 2010-11 Adopted Budget Total	250.91
Increase in Police	8.00
Increase in Fire	6.00
Increase in Engineering	2.00
Increase in Public Works	<u>2.48</u>
FY 2010-11 Actual FTE Total	269.39
Increase in Personnel	0.75
Increase in Finance	0.20
Increase in Police	1.00
Increase in Public Works	2.72
Increase in Community Development	<u>0.50</u>
FY 2011-12 Adopted Budget Total	274.56

# Recap of Funds - FY 2010/11



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	2,967,727	20,682,846	0	21,226,350	278,974	24,168	0	142,689	1,978,392
Econ Dev/Revolving Loan	823,057	789,726	0	1,054,198	0	0	0	0	558,585
Gas Tax	1,751,560	2,178,570	0	696,556	0	1,552,884	0	0	1,680,690
Habitat Acq. & Rest.	(61,915)	(1,200)	0	0	0	0	0	0	(63,115)
Environmental Programs	29,624	47,351	0	71,929	0	0	0	0	5,046
Police Special Revenue	110,294	543,788	83,229	376,638	0	0	0	0	360,673
Parking Fund	24,184	173,643	0	115,011	24,988	0	0	0	57,828
Capital Improvements	163,558	2,177,725	0	0	0	2,059,079	0	0	282,204
Demolition Projects	(13,884)	30,988	0	0	0	227,079	0	0	(209,975)
Airport	224,032	37,175	0	52,744	0	0	0	0	208,463
Haz/Mat Response	172,687	64,808	0	54,512	0	0	0	0	182,983
CPR Fund	14,522	20,230	0	13,720	0	0	0	0	21,032
CDBG - Housing	251,612	81,764	0	88,637	0	0	0	0	244,739
CDBG - T & P	(5,361)	0	0	0	0	0	0	0	(5,361)
HOME Program	603,533	76,377	50,000	5,700	0	0	0	0	724,210
Housing	137,498	13,285	0	35,311	0	0	0	0	115,472
Rental Rehab/Housing	102,880	3,100	0	0	0	0	0	0	105,980
Cal Home Grant Fund	95,222	152,760	0	238,000	0	0	0	0	9,982
Water	5,987,328	5,616,240	0	4,289,423	1,350,859	59,869	0	0	5,903,417
Water Capital Projects	558,120	0	0	0	0	17,253	0	0	540,867
Wastewater Operating	296,054	5,425,997	0	4,952,627	261,864	0	0	395,000	112,560
Wastewater Capital	806,632	1,456,568	395,000	0	0	1,790,831	0	0	867,369
Transit	47,719	1,914,196	0	2,076,627	0	0	0	0	(114,712)
Humboldt Bay	(928,349)	575,979	410,607	543,527	287,489	16,820	0	0	(789,599)
Building	224,502	472,452	59,460	558,826	0	0	0	0	197,588
Golf Course	175,523	23,081	0	9,127	0	4,400	0	0	185,077
Equipment Operations	1,337,049	881,625	0	1,657,010	0	0	0	0	561,664
Risk Management	211	1,524,714	0	1,474,730	0	0	0	0	50,195
Information Technology Oper	97,210	876,213	0	664,665	0	0	0	0	308,758
Internal Operations	0	2,943,233	0	2,823,501	0	0	0	0	119,732
F & P Retirement	344,362	202,696	0	526,121	0	0	0	0	20,937
	<u>16,337,191</u>	<u>48,985,930</u>	<u>998,296</u>	<u>43,605,490</u>	<u>2,204,174</u>	<u>5,752,383</u>	<u>0</u>	<u>537,689</u>	<u>14,221,681</u>
<b>ERA FUNDS</b>									
Low & Mod Inc. Housing	632,091	227,496	1,275,052	910,817	0	0	0	50,000	1,173,822
Redevelopment Admin.	25,218	52,216	1,005,000	1,007,609	0	0	0	0	74,825
ERA Debt Svc Merged Area	850,548	4,878,006	1,753,000	809,427	272,926	0	0	5,024,408	1,374,793
ERA Cap Proj Merged Area	30,120	326,238	1,655,406	96,625	0	1,883,772	0	0	31,367
	<u>1,537,977</u>	<u>5,483,956</u>	<u>5,688,458</u>	<u>2,824,478</u>	<u>272,926</u>	<u>1,883,772</u>	<u>0</u>	<u>5,074,408</u>	<u>2,654,807</u>
<b>EPFA FUNDS</b>									
2003 EPFA Refunded D.S	3,928,028	8,900	678,343	0	1,286,804	0	0	1,753,000	1,575,467
	<u>3,928,028</u>	<u>8,900</u>	<u>678,343</u>	<u>0</u>	<u>1,286,804</u>	<u>0</u>	<u>0</u>	<u>1,753,000</u>	<u>1,575,467</u>
<b>TOTAL - ALL FUNDS</b>	<u><u>21,803,196</u></u>	<u><u>54,478,786</u></u>	<u><u>7,365,097</u></u>	<u><u>46,429,968</u></u>	<u><u>3,763,904</u></u>	<u><u>7,636,155</u></u>	<u><u>0</u></u>	<u><u>7,365,097</u></u>	<u><u>18,451,955</u></u>

# Recap of Funds - FY 2011/12



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	1,978,392	24,582,972	380,000	24,045,540	237,513	649,655	0	102,962	1,905,694
Econ Dev/Revolving Loan	558,585	641,000	0	968,792	0	0	0	0	230,793
Gas Tax	1,680,690	2,320,777	0	693,210	0	2,604,636	0	0	703,621
Habitat Acq. & Rest.	(63,115)	524,053	0	0	0	425,000	0	0	35,938
Environmental Programs	5,046	40,450	0	62,685	0	0	0	0	(17,189)
Police Special Revenue	360,673	426,003	4,000	658,102	0	0	0	0	132,574
Parking Fund	57,828	173,280	0	122,734	24,925	0	0	0	83,449
Capital Improvements	282,204	625,000	0	0	0	897,432	0	0	9,772
Demolition Projects	(209,975)	550,569	0	0	0	310,000	0	0	30,594
Airport	208,463	26,600	0	62,810	0	0	0	0	172,253
Haz/Mat Response	182,983	64,808	0	73,775	0	0	0	0	174,016
CPR Fund	21,032	20,000	0	17,808	0	0	0	0	23,224
CDBG - Housing	244,739	9,990	0	151,531	0	0	0	0	103,198
CDBG - T & P	(5,361)	0	0	0	0	0	0	0	(5,361)
HOME Program	724,210	18,400	50,000	606,500	0	0	0	0	186,110
Housing	115,472	4,800	0	102,666	0	0	0	0	17,606
Rental Rehab/Housing	105,980	3,100	0	100,000	0	0	0	0	9,080
Cal Home Grant Fund	9,982	327,500	0	285,590	0	0	0	0	51,892
Water	5,903,417	6,581,533	0	4,684,058	1,333,532	1,331,086	0	0	5,136,274
Water Capital Projects	540,867	0	0	0	0	505,544	0	0	35,323
Wastewater Operating	112,560	7,034,148	0	5,522,087	262,251	197,179	0	2,061,500	(896,309)
Wastewater Capital	867,369	4,420,825	2,061,500	0	0	5,535,178	400,000	0	1,414,516
Transit	(114,712)	1,967,319	0	1,699,875	0	0	0	380,000	(227,268)
Humboldt Bay	(789,599)	617,605	331,283	596,890	281,283	111,730	50,000	0	(880,614)
Building	197,588	587,745	98,962	721,402	0	0	0	0	162,893
Golf Course	185,077	23,485	0	9,541	0	79,759	0	0	119,262
Equipment Operations	561,664	868,667	0	1,716,345	0	0	0	0	(286,014)
Risk Management	50,195	1,306,441	0	1,380,877	0	0	0	0	(24,241)
Information Technology Oper	308,758	872,277	0	886,703	0	0	0	0	294,332
Internal Operations	119,732	2,945,723	0	3,170,357	0	0	0	0	(104,902)
F & P Retirement	20,937	501,000	0	497,375	0	0	0	0	24,562
	<u>14,221,681</u>	<u>58,086,070</u>	<u>2,925,745</u>	<u>48,837,253</u>	<u>2,139,504</u>	<u>12,647,199</u>	<u>450,000</u>	<u>2,544,462</u>	<u>8,615,078</u>
<b>ERA FUNDS</b>									
Low & Mod Inc. Housing	1,173,822	183,340	1,269,605	1,053,227	0	0	0	50,000	1,523,540
Redevelopment Admin.	74,825	25,600	1,200,000	1,140,614	0	0	0	0	159,811
ERA Debt Svc Merged Area	1,374,793	4,888,772	1,258,596	475,389	233,583	0	0	4,556,001	2,257,188
ERA Cap Proj Merged Area	31,367	0	776,770	27,125	0	776,770	0	0	4,242
	<u>2,654,807</u>	<u>5,097,712</u>	<u>4,504,971</u>	<u>2,696,355</u>	<u>233,583</u>	<u>776,770</u>	<u>0</u>	<u>4,606,001</u>	<u>3,944,781</u>
<b>EPFA FUNDS</b>									
2003 EPFA Refunded D.S	1,575,467	6,600	978,343	0	1,286,804	0	0	1,258,596	15,010
	<u>1,575,467</u>	<u>6,600</u>	<u>978,343</u>	<u>0</u>	<u>1,286,804</u>	<u>0</u>	<u>0</u>	<u>1,258,596</u>	<u>15,010</u>
<b>TOTAL - ALL FUNDS</b>	<u><u>18,451,955</u></u>	<u><u>63,190,382</u></u>	<u><u>8,409,059</u></u>	<u><u>51,533,608</u></u>	<u><u>3,659,891</u></u>	<u><u>13,423,969</u></u>	<u><u>450,000</u></u>	<u><u>8,409,059</u></u>	<u><u>12,574,869</u></u>

