

Non-Operating



Debt Service

Interfund Transfers

Reserve Contributions



Department Summary *Non-Operating*



DEPARTMENT DESCRIPTION:

The non-operating section includes debt service, interfund transfers and reserve contributions.

	<u>2009-10</u> <u>Actual</u>	<u>2010-11</u> <u>Amended</u> <u>Budget</u>	<u>2010-11</u> <u>Estimated</u>	<u>2011-12</u> <u>Budget</u>
EXPENDITURES BY PROGRAM:				
Debt Service	\$ 2,852,092	\$ 3,738,254	\$ 3,763,904	\$ 3,659,891
Interfund transfers	9,003,804	7,899,880	7,365,097	8,409,059
Reserve contributions	-	550,000	-	450,000
	<u>\$11,855,896</u>	<u>\$ 12,188,134</u>	<u>\$ 11,129,001</u>	<u>\$ 12,518,950</u>

EXPENDITURES BY FUND

General Fund	\$ 306,197	\$ 421,937	\$ 421,663	\$ 340,475
RLF Economic Development PI	300,326	350	-	-
Parking Meter Fund	24,987	24,988	24,988	24,925
Haz/Mat Response Fund	12,699	-	-	-
Housing RLF CDBG PI	6,706	-	-	-
Low and Moderate Income Housing	50,000	50,000	50,000	50,000
EPFA Debt Service Fund	5,175,561	2,886,804	3,039,804	2,545,400
ERA Debt Service-Merged Area	4,709,124	5,432,553	5,297,334	4,789,584
Water	634,070	1,343,045	1,350,859	1,333,532
Wastewater	503,353	975,616	656,864	2,323,751
Wastewater Capital Projects Fund	-	400,000	-	400,000
Transit Fund	-	-	-	380,000
Harbor Fund	132,873	437,489	287,489	331,283
Equipment Operations Fund	-	215,352	-	-
Total Resources	<u>\$11,855,896</u>	<u>\$ 12,188,134</u>	<u>\$ 11,129,001</u>	<u>\$ 12,518,950</u>

Non-Operating



DEPARTMENT: Non-Operating
PROGRAM: Debt service

PROGRAM DESCRIPTION:

Debt service includes Capital Leases, Revenue Bonds and Interfund Advances

	<u>2009-10 Actual</u>	<u>2010-11 Amended Budget</u>	<u>2010-11 Estimated</u>	<u>2011-12 Budget</u>
PROGRAM EXPENDITURES:				
Debt Service	<u>\$ 2,852,092</u>	<u>\$ 3,738,254</u>	<u>\$ 3,763,904</u>	<u>\$ 3,659,891</u>
EXPENDITURES BY FUND:				
General Fund	\$ 261,232	\$ 279,251	\$ 278,974	\$ 237,513
Water	634,070	1,343,045	1,350,859	1,333,532
Wasterwater	150,169	260,964	261,864	262,251
Harbor Fund	132,873	287,489	287,489	281,283
Parking Meter Fund	24,987	24,988	24,988	24,925
Eureka Public Financing Authority	1,249,784	1,286,804	1,286,804	1,286,804
Eureka Redevelopment Agency Debt Service	398,977	255,713	272,926	233,583
Total	<u>\$ 2,852,092</u>	<u>\$ 3,738,254</u>	<u>\$ 3,763,904</u>	<u>\$ 3,659,891</u>

Non-Operating



DEPARTMENT Non-Operating
PROGRAM: Interfund transfers

PROGRAM DESCRIPTION:

Interfund transfers primarily represent operating subsidies.

	<u>2009-10 Actual</u>	<u>2010-11 Amended Budget</u>	<u>2010-11 Estimated</u>	<u>2011-12 Budget</u>
Interfund transfers	\$ 9,003,804	\$ 7,899,880	\$ 7,365,097	\$ 8,409,059

EXPENDITURES BY FUND

General Fund	\$ 44,965	\$ 142,686	\$ 142,689	\$ 102,962
RLF Economic Development PI	300,326	350	-	-
Haz/Mat Response Fund	12,699	-	-	-
Housing RLF CDBG PI	6,706	-	-	-
Low and Moderate Income Housing	50,000	50,000	50,000	50,000
EPFA Debt Service Fund	3,925,777	1,600,000	1,753,000	1,258,596
ERA Debt Service-Merged Area	4,310,147	5,176,840	5,024,408	4,556,001
Wastewater Operations Fund	353,184	714,652	395,000	2,061,500
Transit Fund	-	-	-	380,000
Equipment Operations Fund	-	215,352	-	-
Total	<u>\$ 9,003,804</u>	<u>\$ 7,899,880</u>	<u>\$ 7,365,097</u>	<u>\$ 8,409,059</u>

Non-Operating

DEPARTMENT Non-Operating
 PROGRAM: Reserve Contributions



PROGRAM DESCRIPTION:

	<u>2009-10 Actual</u>	<u>2010-11 Amended Budget</u>	<u>2010-11 Estimated</u>	<u>2011-12 Budget</u>
PROGRAM EXPENDITURES:				
Reserve Contributions	\$ -	\$ 550,000	\$ -	\$ 450,000

EXPENDITURES BY FUND:

Wastewater Capital Projects Fund	\$ -	\$ 400,000	\$ -	\$ 400,000
Harbor Fund	-	150,000	-	50,000
Total	\$ -	\$ 550,000	\$ -	\$ 450,000

Reserve contributions are budgeted in order to demonstrate that resources intended to be used in this way are not available for other uses. While the contributions are made, they don't appear in the estimated column, because reserves funds do remain a part of Working Capital. The following table shows year-end reserve fund balances.

	<u>6/30/2010 Actual</u>	<u>6/30/2011 Actual</u>	<u>6/30/2012 Projected</u>
Sewer Treatment Plant Reserve balance	458,629	608,629	758,629
Sewer Collection System Reserve Balance	764,382	1,014,382	1,264,382
Harbor Reserve Balance	913,501	1,013,501	1,113,501
Boat Basin Dredging/Capital Reserve Balance	206,393	256,393	306,393