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# REQUIRED SUPPLEMENTARY INFORMATION

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**City of Eureka**  
**Required Supplementary Information, Continued**  
**For the year ended June 30, 2010**

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**1. BUDGETS AND BUDGETARY ACCOUNTING**

Annual appropriated budgets are adopted for all funds of the City. Appropriations include amounts encumbered at fiscal year-end as these encumbrances are not reappropriated in the following year. All annual appropriations lapse at fiscal year end. Legally adopted budgetary appropriations are enacted at the departmental level for current operating expenditures, with separate appropriations for capital and other projects, debt service, reserves, transfers and contingencies. Expenditures cannot legally exceed appropriations at these control levels. Amendments to the budget at the legal appropriation level must be approved by City Council. Amendments to the budget at less than the legal appropriation level may be made by management.

**City of Eureka**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**General Fund**  
**For the year ended June 30, 2010**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Taxes	\$ 14,482,015	\$ 14,482,015	\$ 12,840,401	\$ (1,641,614)
Licenses, permits, and fees	917,645	917,645	899,762	(17,883)
Fines and penalties	178,000	178,000	222,218	44,218
Investment income	104,860	104,860	159,401	54,541
Intergovernmental	2,376,600	2,481,754	2,515,682	33,928
Charges for services	3,352,687	3,357,720	3,356,329	(1,391)
Other revenues	2,118,220	4,446,362	519,088	(3,927,274)
<b>Total revenues</b>	<b>23,530,027</b>	<b>25,968,356</b>	<b>20,512,881</b>	<b>(5,455,475)</b>
<b>EXPENDITURES:</b>				
Current:				
General government				
Council	64,382	65,074	56,680	8,394
Mayor	5,941	28,772	21,935	6,837
City Manager	337,727	290,407	287,600	2,807
City Clerk	133,654	149,989	126,529	23,460
Human Resources	302,973	312,630	300,580	12,050
Finance	609,696	589,805	621,534	(31,729)
City Attorney	276,211	274,322	260,874	13,448
Non-departmental	1,075,864	1,077,848	1,199,945	(122,097)
Public Safety				
Police	9,418,844	9,002,023	8,569,774	432,249
Fire	5,636,902	5,455,129	5,166,903	288,226
Public works				
Engineering	1,174,003	1,154,421	1,198,120	(43,699)
Maintenance	1,721,842	1,554,575	1,419,468	135,107
Community development	530,171	458,998	450,331	8,667
Culture and recreation	2,203,731	2,150,592	2,006,956	143,636
Capital outlay	42,976	198,060	155,146	42,914
Debt service				
Principal payments	196,458	196,458	183,167	13,291
Interest and fiscal charges	59,563	59,563	78,066	(18,503)
<b>Total expenditures</b>	<b>23,790,938</b>	<b>23,018,666</b>	<b>22,103,608</b>	<b>915,058</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(260,911)</b>	<b>2,949,690</b>	<b>(1,590,727)</b>	<b>(4,540,417)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer out	(44,965)	(44,965)	(44,965)	-
<b>Total other financing sources (uses)</b>	<b>(44,965)</b>	<b>(44,965)</b>	<b>(44,965)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ (305,876)</b>	<b>\$ 2,904,725</b>	<b>(1,635,692)</b>	<b>\$ (4,540,417)</b>
<b>FUND BALANCE:</b>				
Beginning of year			3,931,163	
Fund Balance, end of fiscal year			\$ 2,295,471	

# City of Eureka

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Low and Moderate Income Housing Special Revenue Fund

For the year ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Taxes	\$ 1,092,150	\$ 1,092,150	\$ -	\$ (1,092,150)
Investment income	-	-	410,308	410,308
Other revenues	393,900	393,900	14,053	(379,847)
<b>Total revenues</b>	<b>1,486,050</b>	<b>1,486,050</b>	<b>424,361</b>	<b>(1,061,689)</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
General government				
Community development	2,083,217	3,058,686	1,980,148	1,078,538
<b>Total expenditures</b>	<b>2,083,217</b>	<b>3,058,686</b>	<b>1,980,148</b>	<b>1,078,538</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(597,167)</b>	<b>(1,572,636)</b>	<b>(1,555,787)</b>	<b>16,849</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer in	-	-	1,090,370	1,090,370
Transfer out	-	-	(50,000)	(50,000)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>1,040,370</b>	<b>1,040,370</b>
<b>Net change in fund balance</b>	<b>\$ (597,167)</b>	<b>\$ (1,572,636)</b>	<b>(515,417)</b>	<b>\$ 1,057,219</b>
<b>FUND BALANCE:</b>				
Beginning of year			1,358,886	
Fund Balance, end of fiscal year			<u>\$ 843,469</u>	

**City of Eureka**  
**Required Supplementary Information, Continued**  
**For the year ended June 30, 2010**

**1. SCHEDULE OF FUNDING PROGRESS - Local Employees' Retirement System (LERS)**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (a/b)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered payroll ((b-a)/c)
6/30/1995	\$ 1,500,695	\$ 6,955,634	\$ 5,454,939	21.6%	N/A	N/A
6/30/1996	1,486,314	6,851,822	5,365,508	21.7%	N/A	N/A
6/30/1997	1,477,862	7,013,672	5,535,810	21.1%	N/A	N/A
6/30/1998	1,177,209	6,883,361	5,706,152	17.1%	N/A	N/A
6/30/1999	1,271,710	6,178,799	4,907,089	20.6%	N/A	N/A
6/30/2000	1,426,952	6,078,866	4,651,914	23.5%	N/A	N/A
6/30/2001	1,521,478	6,648,840	5,127,362	22.9%	N/A	N/A
6/30/2002	1,310,755	6,517,915	5,207,160	20.1%	N/A	N/A
6/30/2003	1,253,920	5,749,458	4,495,538	21.8%	N/A	N/A
6/30/2004	875,905	5,599,704	4,723,796	15.6%	N/A	N/A
6/30/2005	904,323	4,985,969	4,081,646	18.1%	N/A	N/A
6/30/2006	1,284,477	4,806,301	3,521,524	26.7%	N/A	N/A
6/30/2007	849,471	4,959,400	4,109,929	17.1%	N/A	N/A
6/30/2008	634,937	4,740,136	4,105,199	13.4%	N/A	N/A

**Schedule of Employer Contributions**

Fiscal Year Ended June 30	Annual Required Contribution	Percentage Contributed
1996	\$ 590,693	85%
1997	590,693	69%
1998	616,275	69%
1999	616,275	24%
2000	556,724	90%
2001	556,724	90%
2002	607,686	68%
2003	607,686	74%
2004	571,992	74%
2005	(123,022)	100%
2006	(163,025)	100%
2007	(121,366)	100%
2008	(88,525)	100%
2009	(31,650)	750%
2010	8,496	1388%

**City of Eureka**  
**Required Supplementary Information, Continued**  
**For the year ended June 30, 2010**

**2. SCHEDULE OF FUNDING PROGRESS - Public Employees' Retirement System (PERS)**

Public Employees' Retirement System (PERS) - Miscellaneous Plan  
(Stand Alone - in thousands)

Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Liability	Funded Ratio	Covered Payroll	UAAL as a Percentage of Payroll
6/30/2006	42,704	52,023	9,319	82.1%	7,062	132.0%
6/30/2007	46,087	55,529	9,441	83.0%	7,863	120.1%
6/30/2008	49,193	59,300	10,107	83.0%	8,158	123.9%

State law authorized the creation of risk pools by PERS and required mandatory participation of small employers to help reduce large fluctuations in their contribution rates. The City of Eureka's Safety Plan is now required to participate in the risk pool. Under this pooling method, assets and liabilities of the participant employers are aggregated. As such, individual employer's retirement data is no longer available.

**City of Eureka**  
**Required Supplementary Information, Continued**  
**For the year ended June 30, 2010**

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**3. SCHEDULE OF FUNDING PROGRESS - Public Employees' Retirement System (PERS), Continued**

Historical trend information about the Local Employees' Retirement System (LERS) and Public Employees' Retirement System (PERS) is presented herewith as required supplementary information. This information is intended to help users assess LERS and PERS funding status, assess progress made in accumulating assets to pay benefits when due, and make comparisons with other public employee retirement systems.

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Analysis of the dollar amounts of plan net assets, actuarial accrued liability, and unfunded actuarial accrued liability in isolation can be misleading. Expressing plan net assets as a percentage of the actuarial accrued liability provides one indication of LERS and PERS funding status on a going-concern basis. Analysis of this percentage over time indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the system.