

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>2010-11</u> <u>Actual</u>	<u>2011-12</u> <u>Amended</u> <u>Budget</u>	<u>2011-12</u> <u>Estimated</u>	<u>2012-13</u> <u>Budget</u>
EXPENDITURES BY PROGRAM:				
Debt Service	\$ 2,905,496	\$ 4,332,401	\$ 4,308,940	\$ 5,851,993
Interfund transfers	8,673,666	9,924,820	8,285,895	13,439,439
Reserve contributions	-	450,000	450,000	450,000
	<u>\$11,579,162</u>	<u>\$ 14,707,221</u>	<u>\$ 13,044,835</u>	<u>\$ 19,741,432</u>

EXPENDITURES BY FUND

General Fund	\$ 398,709	\$ 358,982	\$ 283,428	\$ 342,829
Measure O	-	-	2,436,240	1,518,192
RLF Economic Development PI	-	-	111,800	-
Parking Meter Fund	24,988	24,987	24,987	24,987
Haz/Mat Response Fund	-	-	-	165,000
Housing RLF CDBG PI	-	-	-	-
Low and Moderate Income Housing	111,567	-	-	-
SA - Housing	-	50,000	50,000	50,000
EPFA Debt Service Fund	1,286,804	3,189,099	1,930,503	3,480,942
ERA Debt Service-Merged Area	3,335,678	1,676,075	2,281,198	-
SA - Debt Svc	-	3,109,138	937,311	3,160,144
ERA Capital - Merged Area	5,355,408	872,062	872,062	-
SA - Cap Projects	-	-	304,231	764,793
Water	630,665	1,343,959	1,343,959	3,457,012
Wastewater	311,759	2,968,387	1,529,937	6,039,598
Wastewater Capital Projects Fund	-	400,000	400,000	400,000
Transit Fund	-	380,000	200,000	-
Harbor Fund	123,584	334,532	339,179	337,935
Equipment Operations Fund	-	-	-	-
Total Resources	<u>\$11,579,162</u>	<u>\$ 14,707,221</u>	<u>\$ 13,044,835</u>	<u>\$ 19,741,432</u>

Non-Operating



DEPARTMENT: Non-Operating
PROGRAM: Debt service

PROGRAM DESCRIPTION:

Debt service includes Capital Leases, Revenue Bonds and Interfund Advances

	<u>2010-11 Actual</u>	<u>2011-12 Amended Budget</u>	<u>2011-12 Estimated</u>	<u>2012-13 Budget</u>
PROGRAM EXPENDITURES:				
Debt Service	<u>\$ 2,905,496</u>	<u>\$ 4,332,401</u>	<u>\$ 4,308,940</u>	<u>\$ 5,851,993</u>
EXPENDITURES BY FUND:				
General Fund	\$ 256,020	\$ 256,020	\$ 180,466	\$ 211,466
Measure O	-	-	75,554	75,554
Water	630,665	1,343,959	1,343,959	1,346,128
Wastewater	311,759	263,188	263,188	264,299
Harbor Fund	123,584	284,532	289,179	287,935
Parking Meter Fund	24,988	24,987	24,987	24,987
Eureka Public Financing Authority	1,286,804	1,930,503	1,930,503	3,480,942
Eureka Redevelopment Agency Debt Service	271,676	164,673	177,195	-
Successor Agency	-	64,539	23,909	160,682
Total	<u>\$ 2,905,496</u>	<u>\$ 4,332,401</u>	<u>\$ 4,308,940</u>	<u>\$ 5,851,993</u>

Non-Operating



DEPARTMENT Non-Operating
PROGRAM: Interfund transfers

PROGRAM DESCRIPTION:

Interfund transfers primarily represent operating subsidies.

	<u>2010-11 Actual</u>	<u>2011-12 Amended Budget</u>	<u>2011-12 Estimated</u>	<u>2012-13 Budget</u>
Interfund transfers	<u>\$ 8,673,666</u>	<u>\$ 9,924,820</u>	<u>\$ 8,285,895</u>	<u>\$ 13,439,439</u>

EXPENDITURES BY FUND

General Fund	\$ 142,689	\$ 102,962	\$ 102,962	\$ 131,363
Measure O	-	-	2,360,686	1,442,638
RLF Economic Development PI	-	-	111,800	-
Haz/Mat Response Fund	-	-	-	165,000
Housing RLF CDBG PI	-	-	-	-
Low and Moderate Income Housing	111,567	-	-	-
SA - Housing	-	50,000	50,000	50,000
EPFA Debt Service Fund	-	1,258,596	-	-
ERA Debt Service-Merged Area	3,064,002	1,511,402	2,104,003	-
SA - Debt Svc	-	3,044,599	913,402	2,999,462
ERA Capital - Merged Area	5,355,408	872,062	872,062	-
SA - Cap Projects	-	-	304,231	764,793
Water Fund	-	-	-	2,110,884
Wastewater Operations Fund	-	2,705,199	1,266,749	5,775,299
Transit Fund	-	380,000	200,000	-
Equipment Operations Fund	-	-	-	-
Total	<u>\$ 8,673,666</u>	<u>\$ 9,924,820</u>	<u>\$ 8,285,895</u>	<u>\$ 13,439,439</u>

Non-Operating

DEPARTMENT Non-Operating
PROGRAM: Reserve Contributions



PROGRAM DESCRIPTION:

Reserve contributions are budgeted so that resources are used for their intended purposes.

	<u>2010-11 Actual</u>	<u>2011-12 Amended Budget</u>	<u>2011-12 Estimated</u>	<u>2012-13 Budget</u>
PROGRAM EXPENDITURES:				
Reserve Contributions	\$ -	\$ 450,000	\$ 450,000	\$ 450,000
EXPENDITURES BY FUND:				
Wastewater Capital Projects Fund	\$ -	\$ 400,000	\$ 400,000	\$ 400,000
Harbor Fund	-	50,000	50,000	50,000
Total	\$ -	\$ 450,000	\$ 450,000	\$ 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