

Section B
Budget Graphs &
Summaries

Budget Graphics & Summaries



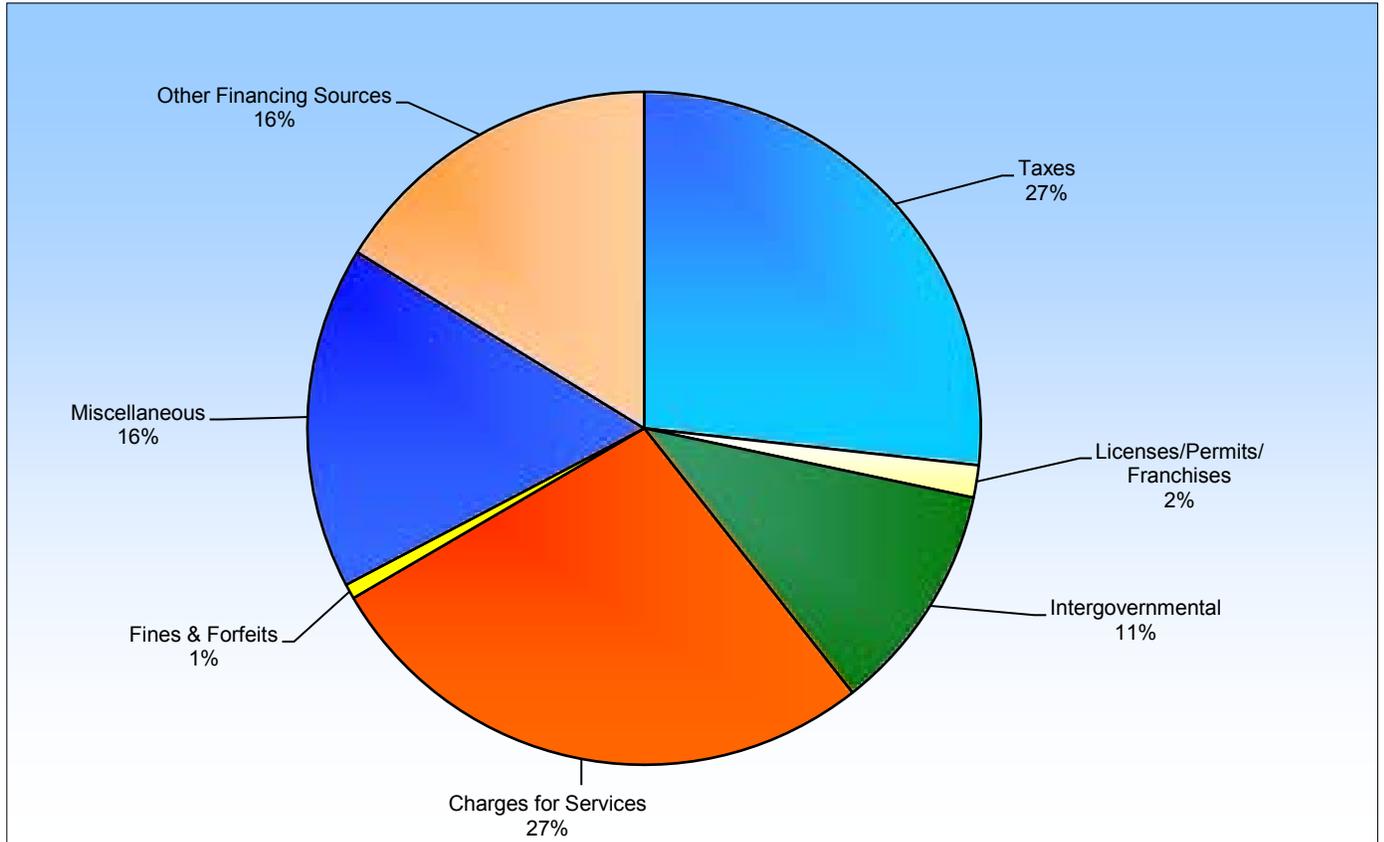
OVERVIEW

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
- 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 2012-13; 2013-14

Generally, charts are for the 2013-14 fiscal year, while tables present information for four fiscal periods: 2011-12 Actual, 2012-13 Amended Budget, 2012-13 Estimates (Estimated Actuals) and 2013-14 Proposed Budget.

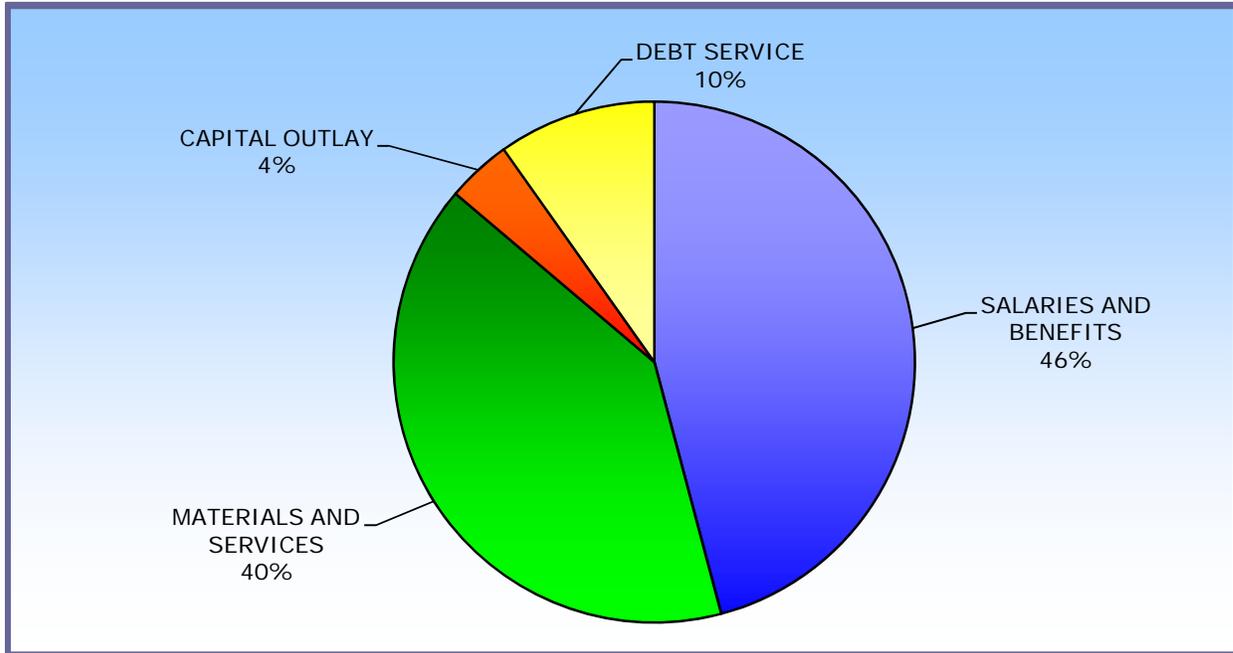
Summary of Revenue Source



2013-14 REVENUE SOURCES \$86,500,885

	2011/12 Actual	2012/13 Estimated	2013/14 Budget
Taxes	22,351,654	22,700,252	23,144,040
Licenses/Permits/Franchises	1,316,531	1,341,782	1,342,330
Intergovernmental	10,135,163	10,435,654	9,581,205
Charges for Services	20,650,523	21,788,468	23,526,354
Fines & Forfeits	474,188	991,864	622,200
Miscellaneous	3,268,914	8,185,896	14,245,149
Other Financing Sources	28,759,009	11,952,062	14,039,607
TOTAL	86,955,982	77,395,978	86,500,885

Summary of Operating Program Expenditures By Type

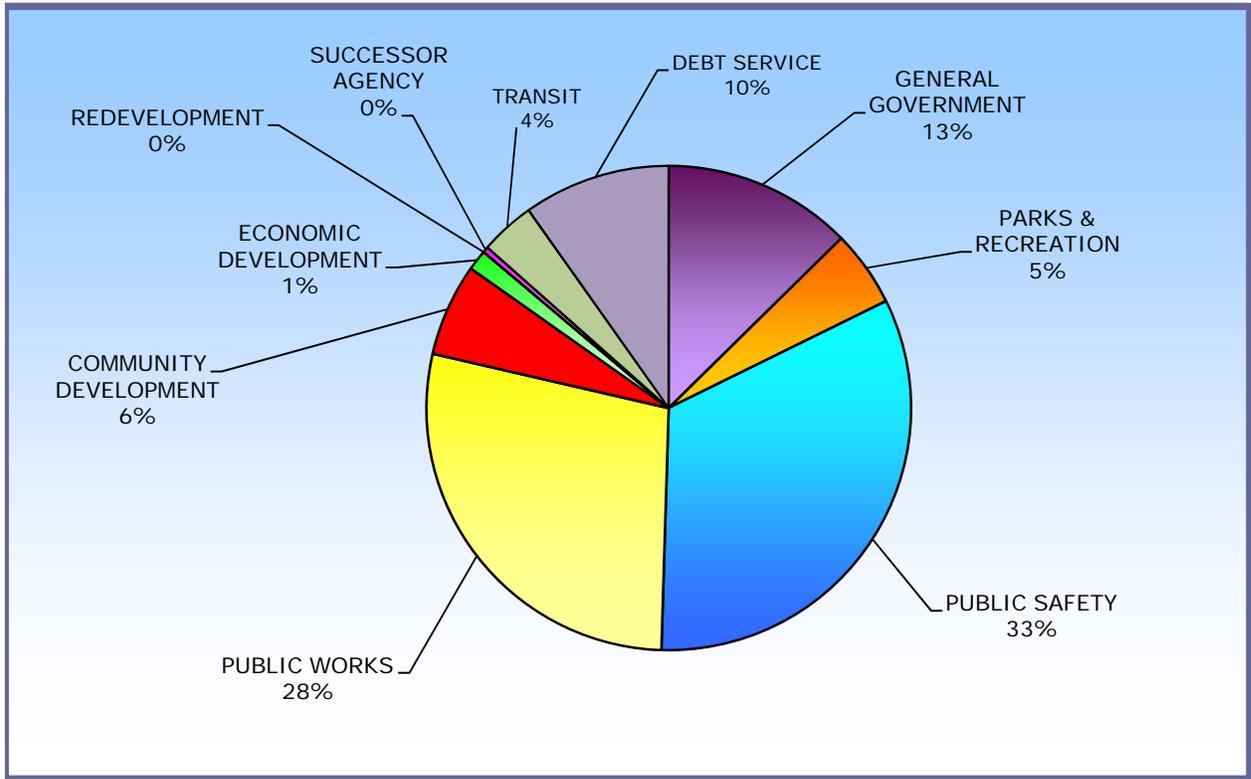


2013-14 OPERATING BUDGET - \$63,150,138

	<u>2011-12 Actual</u>	<u>2012-13 Amended Budget</u>	<u>2012-13 Estimated Actual</u>	<u>2013-14 Budget</u>
SALARIES AND BENEFITS	24,312,702	28,116,090	26,146,151	28,962,279
MATERIALS AND SERVICES	22,694,978	24,440,486	24,588,645	25,475,582
CAPITAL OUTLAY	1,294,078	2,854,493	2,701,456	2,521,123
DEBT SERVICE	4,056,451	6,526,953	7,132,217	6,191,154
Total *	<u>52,358,209</u>	<u>61,938,022</u>	<u>60,568,469</u>	<u>63,150,138</u>

* Does not include projects or other financing uses

Summary of Operating Program Expenditures By Function



2013-14 OPERATING BUDGET

\$ 63,150,138

	<u>2011-12 Actual</u>	<u>2012-13 Amended Budget</u>	<u>2012-13 Estimated Actual</u>	<u>2013-14 Budget</u>
GENERAL GOVERNMENT	6,790,891	4,142,188	7,621,863	7,971,819
PARKS & RECREATION	2,585,171	2,935,540	2,806,295	3,219,620
PUBLIC SAFETY	17,078,794	21,420,513	18,817,236	20,684,567
PUBLIC WORKS	16,446,328	18,052,481	16,900,494	17,765,641
COMMUNITY DEVELOPMENT	1,639,791	2,517,020	1,617,520	3,899,330
ECONOMIC DEVELOPMENT	665,178	733,890	432,500	863,090
REDEVELOPMENT	589,095	0	0	0
SUCCESSOR AGENCY	386,030	3,444,299	3,346,986	255,163
TRANSIT	2,120,480	2,165,138	1,893,358	2,299,754
DEBT SERVICE	4,056,451	6,526,953	7,132,217	6,191,154
Total *	<u>52,358,209</u>	<u>61,938,022</u>	<u>60,568,469</u>	<u>63,150,138</u>

* Does not include projects or other financing uses

Operating Expenditures Summary By Department



	2011-12 Actual	2012-13 Amended Budget	2012-13 Estimated Actual	2013-14 Budget
LEGISLATIVE				
Salaries and Benefits	86,389	81,588	90,702	98,005
Materials and Services	33,969	37,550	41,231	53,540
Capital Outlay		54,000	60,150	
Subtotal	<u>120,358</u>	<u>173,138</u>	<u>192,083</u>	<u>151,545</u>
CITY MANAGER				
Salaries and Benefits	330,605	539,225	478,220	478,219
Materials and Services	665,060	710,440	507,121	732,548
Capital Outlay		500	900	
Subtotal	<u>995,665</u>	<u>1,250,165</u>	<u>986,241</u>	<u>1,210,767</u>
CITY CLERK				
Salaries and Benefits	392,183	450,733	450,654	513,494
Materials and Services	2,074,339	2,054,022	2,260,446	2,226,180
Capital Outlay	108,677	187,512	113,450	244,400
Subtotal	<u>2,575,199</u>	<u>2,692,267</u>	<u>2,824,550</u>	<u>2,984,074</u>
HUMAN RESOURCES				
Salaries and Benefits	266,654	340,498	345,752	401,054
Materials and Services	42,427	64,958	59,254	97,841
Capital Outlay	1,400	11,000	11,000	1,500
Subtotal	<u>310,481</u>	<u>416,456</u>	<u>416,006</u>	<u>500,395</u>
FINANCE				
Salaries and Benefits	918,091	1,024,214	927,003	1,090,060
Materials and Services	3,656,705	371,821	3,587,901	3,836,178
Capital Outlay	203,129	262,755	190,000	440,000
Subtotal	<u>4,777,925</u>	<u>1,658,790</u>	<u>4,704,904</u>	<u>5,366,238</u>
CITY ATTORNEY				
Salaries and Benefits	182,977	311,338	252,830	283,684
Materials and Services	127,516	60,976	120,604	148,596
Capital Outlay	6,641		6,500	50,000
Subtotal	<u>317,134</u>	<u>372,314</u>	<u>379,934</u>	<u>482,280</u>
POLICE				
Salaries and Benefits	7,978,471	9,520,253	8,577,629	10,051,022
Materials and Services	2,450,872	3,271,024	2,598,217	2,679,593
Capital Outlay	76,408	502,991	554,439	372,282
Subtotal	<u>10,505,751</u>	<u>13,294,268</u>	<u>11,730,285</u>	<u>13,102,897</u>
FIRE				
Salaries and Benefits	4,640,873	5,178,770	4,848,081	5,316,923
Materials and Services	1,849,823	2,819,504	1,964,447	2,121,441
Capital Outlay	82,347	127,971	274,423	143,306
Subtotal	<u>6,573,043</u>	<u>8,126,245</u>	<u>7,086,951</u>	<u>7,581,670</u>
PARKS & RECREATION				
Salaries and Benefits	2,024,245	2,239,527	2,151,449	2,480,053

Operating Expenditures Summary By Department

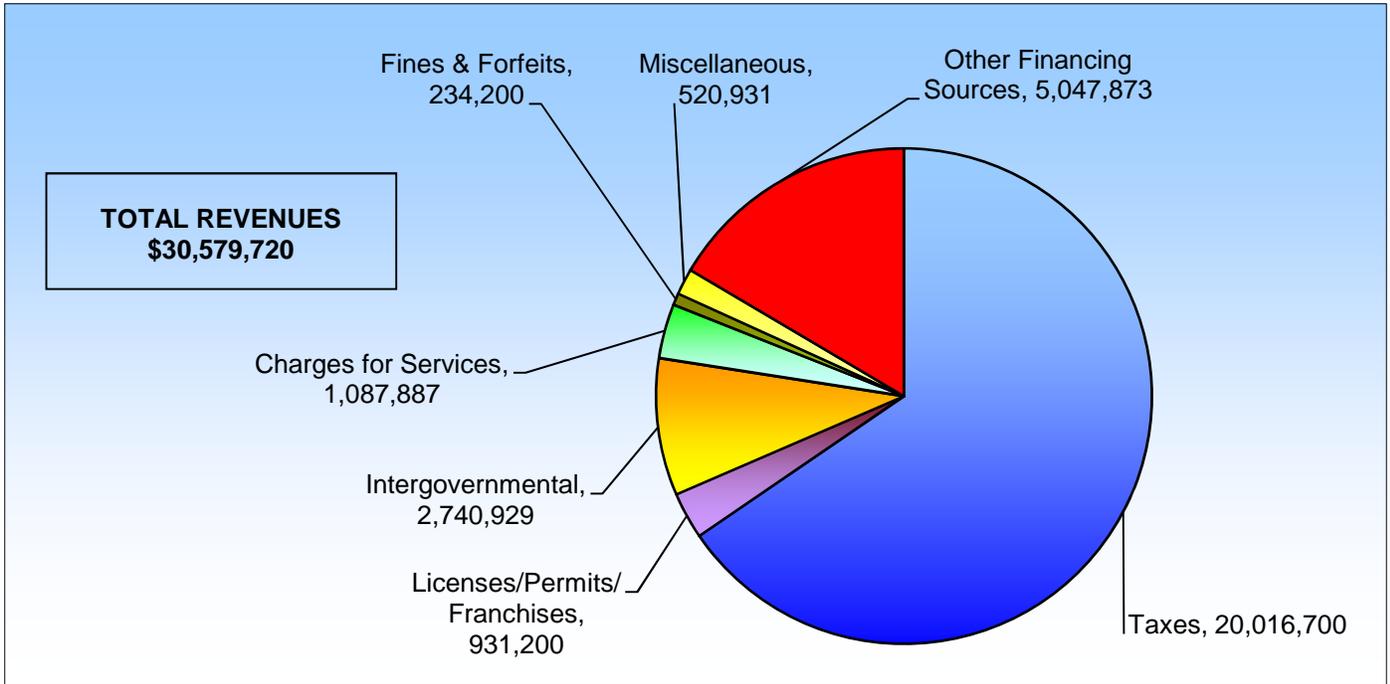


	2011-12 Actual	2012-13 Amended Budget	2012-13 Estimated Actual	2013-14 Budget
Materials and Services	1,591,428	1,351,525	1,385,480	1,419,089
Capital Outlay	43,699	65,806	43,032	86,710
Subtotal	<u>3,659,372</u>	<u>3,656,858</u>	<u>3,579,961</u>	<u>3,985,852</u>
PUBLIC WORKS				
Salaries and Benefits	5,612,987	6,296,256	6,068,841	6,426,998
Materials and Services	8,888,124	9,370,534	8,563,647	9,258,998
Capital Outlay	769,057	1,546,624	1,375,228	1,180,925
Subtotal	<u>15,270,168</u>	<u>17,213,414</u>	<u>16,007,716</u>	<u>16,866,921</u>
COMMUNITY DEVELOPMENT				
Salaries and Benefits	926,009	1,164,031	1,021,736	1,369,715
Materials and Services	813,021	1,375,404	642,562	2,660,103
Capital Outlay	2,720	95,334	72,334	2,000
Subtotal	<u>1,741,750</u>	<u>2,634,769</u>	<u>1,736,632</u>	<u>4,031,818</u>
REDEVELOPMENT				
Salaries and Benefits	285,974			
Materials and Services	303,121			
Subtotal	<u>589,095</u>			
SUCCESSOR AGENCY				
Salaries and Benefits	196,117	503,458	502,705	25,873
Materials and Services	189,913	2,940,841	2,844,281	229,290
Subtotal	<u>386,030</u>	<u>3,444,299</u>	<u>3,346,986</u>	<u>255,163</u>
TOTAL OPERATING DEPARTMENTS				
Salaries and Benefits	23,841,575	27,649,891	25,715,602	28,535,100
Materials and Services	22,686,318	24,428,599	24,575,191	25,463,397
Capital Outlay	1,294,078	2,854,493	2,701,456	2,521,123
Subtotal	<u>47,821,971</u>	<u>54,932,983</u>	<u>52,992,249</u>	<u>56,519,620</u>
OTHER OPERATING EXPENDITURES:				
<u>Fire & Police Retirement Fund</u>				
Salaries and Benefits	471,127	466,199	430,549	427,179
Materials and Services	8,660	11,887	13,454	12,185
Subtotal	<u>479,787</u>	<u>478,086</u>	<u>444,003</u>	<u>439,364</u>
GRAND TOTAL *	<u>48,301,758</u>	<u>55,411,069</u>	<u>53,436,252</u>	<u>56,958,984</u>

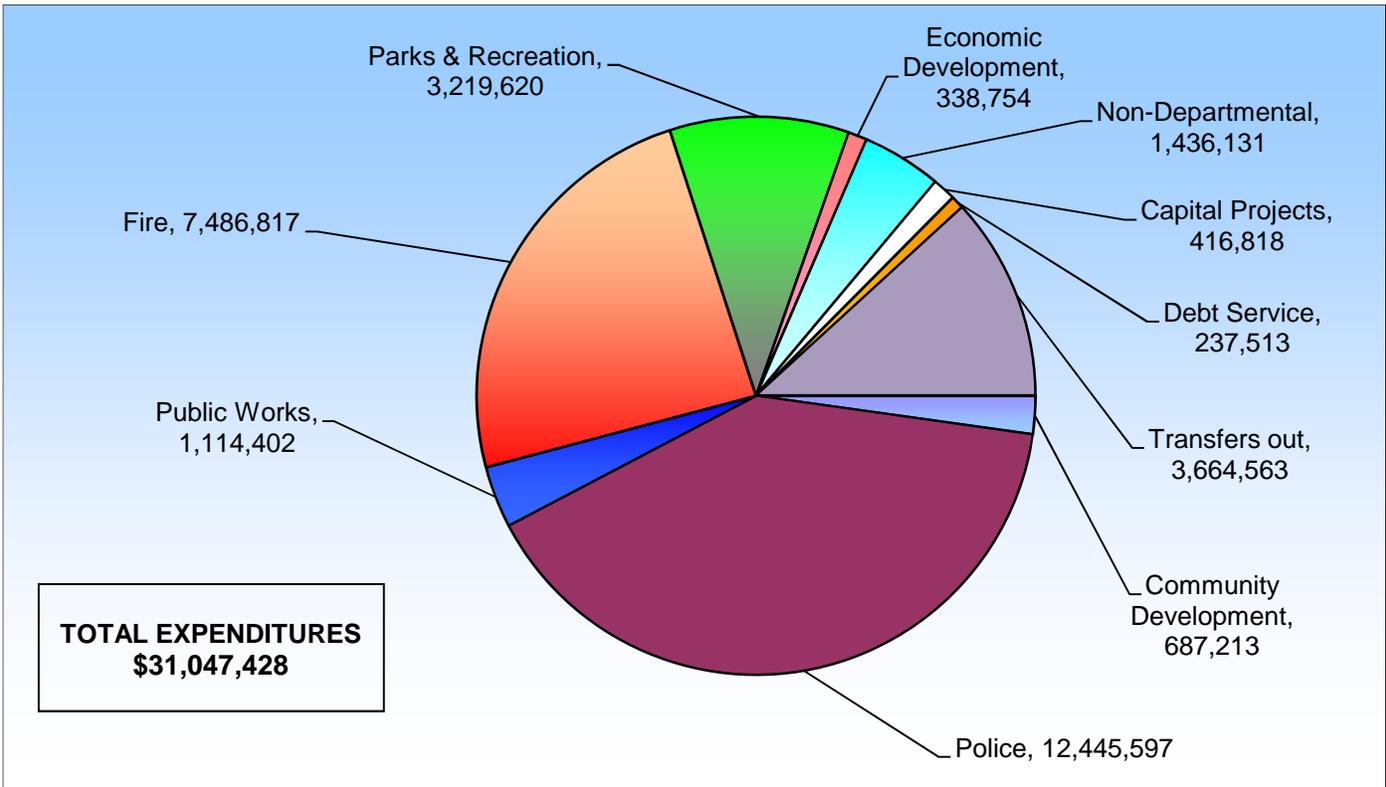
* Does not include debt service, projects or other financing uses

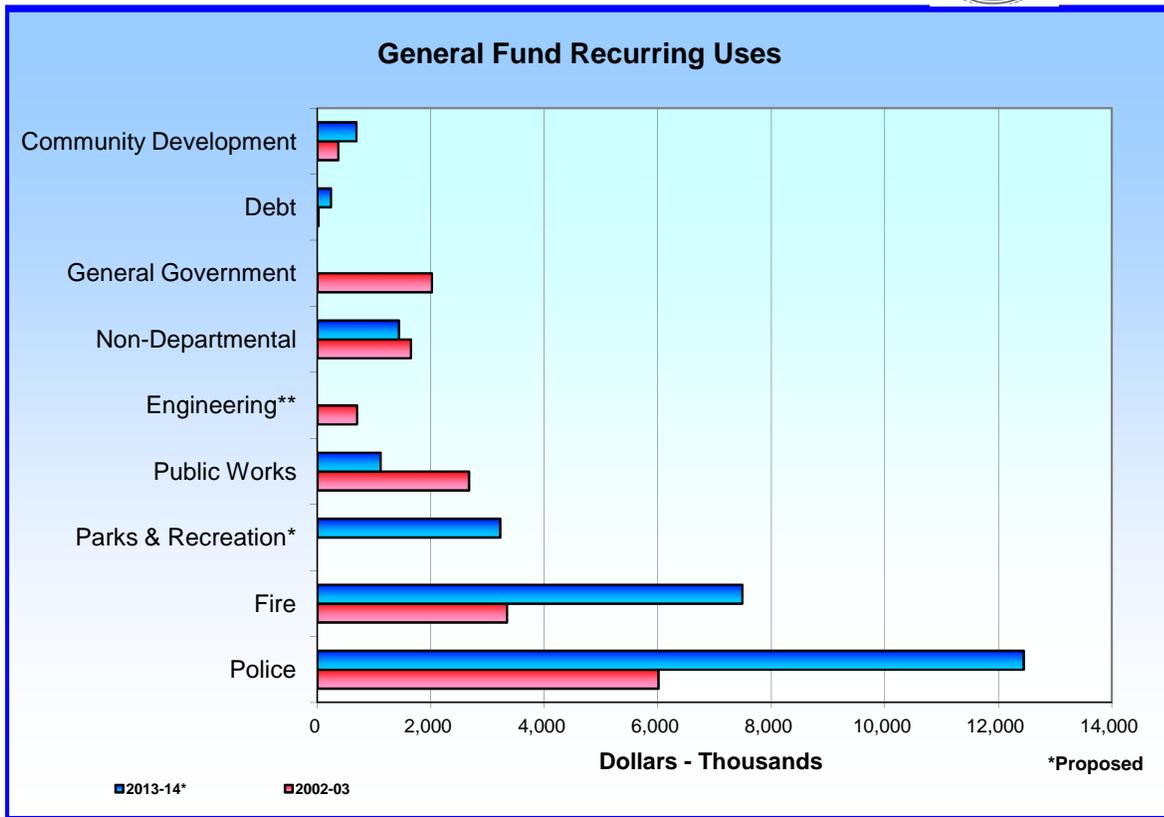


REVENUES: WHERE IT COMES FROM



EXPENDITURES: WHERE IT GOES





	2002-03	2013-14*
Police	6,010,075	12,445,597
Fire	3,341,086	7,486,817
Parks & Recreation*	0	3,219,620
Public Works	2,670,305	1,114,402
Engineering**	696,813	0
Non-Departmental	1,647,409	1,436,131
General Government	2,017,067	0
Debt	18,507	237,513
Community Development	366,935	687,213
Economic Development	0	338,754
Subtotal (per graph)	\$16,768,197	\$26,966,047
Capital Projects	\$17,474	\$416,818
Transfers Out	\$671,157	\$3,664,563
Total	\$17,456,828	\$31,047,428

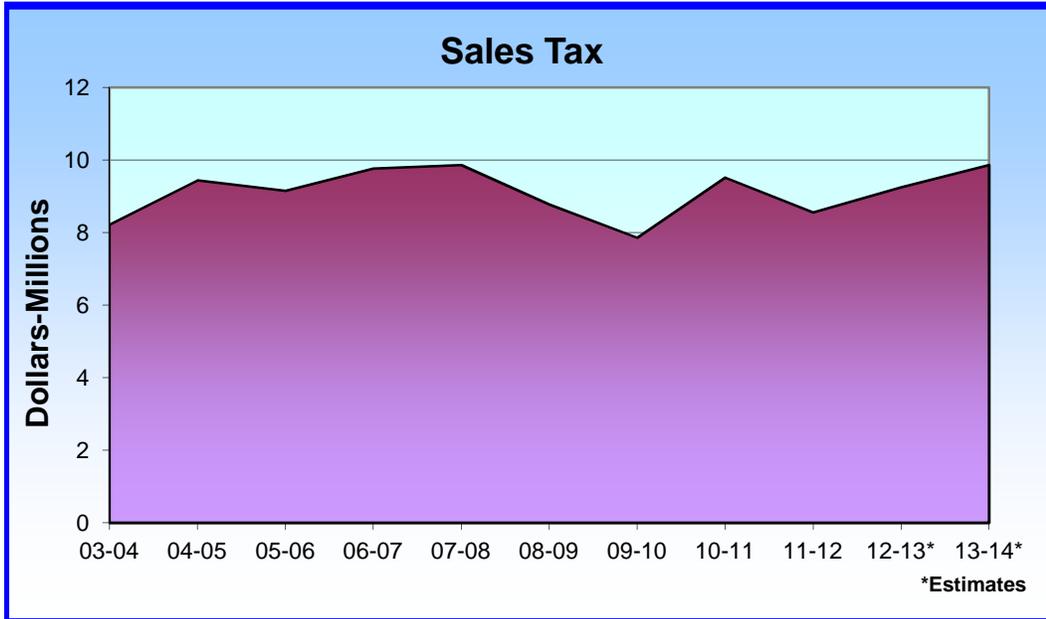
“Recurring Uses” include all expenditures and other financing uses except one-time and unusual items, such as large capital outlays, special contracts, and transfers out. Program reorganization in 04-05 moved some divisions around in Engineering and Public Works. Prior years have been adjusted to match the current configuration. Also, in FY 2010-11, the General Governmental departments were moved into a special revenue fund called Internal Operations to better reflect the direct costs to the general fund. Negative Non-Departmental uses in FY 12-13 are due to Measure O expenses being allocated across departments. On February 1, 2012, Economic Development was carved out of Redevelopment due to the dissolution of the Redevelopment Agency on that date.

* New Department for FY13-14

** Incorporated into Public Works for FY13-14



MAJOR REVENUES OF THE GENERAL FUND:



Year	Sales Tax
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	7,860,886
10-11	9,518,499
11-12	8,556,098
12-13*	9,251,000
13-14*	9,866,000

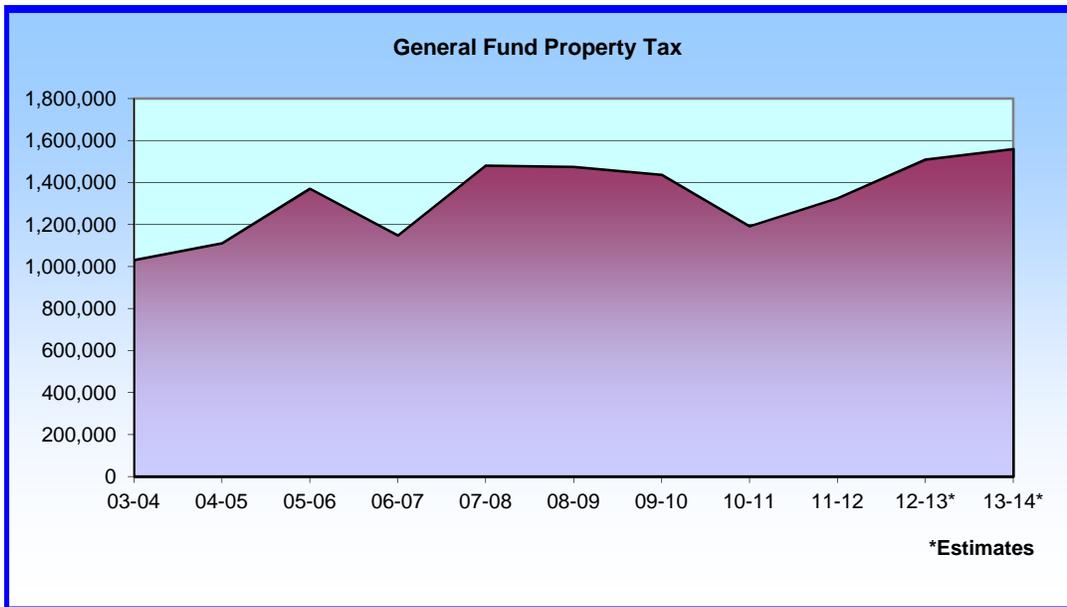
Sales Tax

Revenue and Taxation Code and the Bradley-Burns Uniform Local Sales and Use Tax Law of 1955, the State imposes a 7.25% Sales and Use Tax on taxable sales in the City. The City receives 99.18% of the local 1% share of the 7.25% 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:

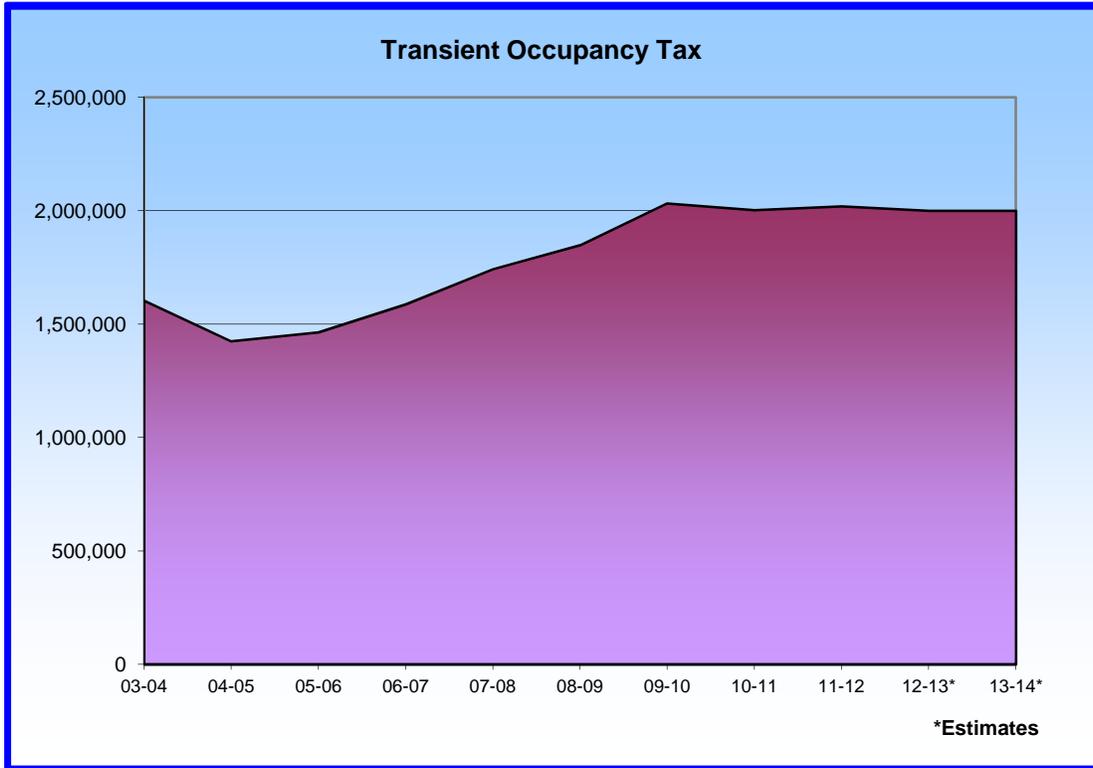
General Merchandise	42%
Autos and Transportation	18%
Business and Industry	7%
Building and Construction	8%
Restaurants and Hotels	8%
Fuel and Service Stations	10%
Food and Drugs	6%

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.



Year	Property Tax
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	1,192,487
11-12	1,325,932
12-13*	1,510,000
13-14*	1,560,000

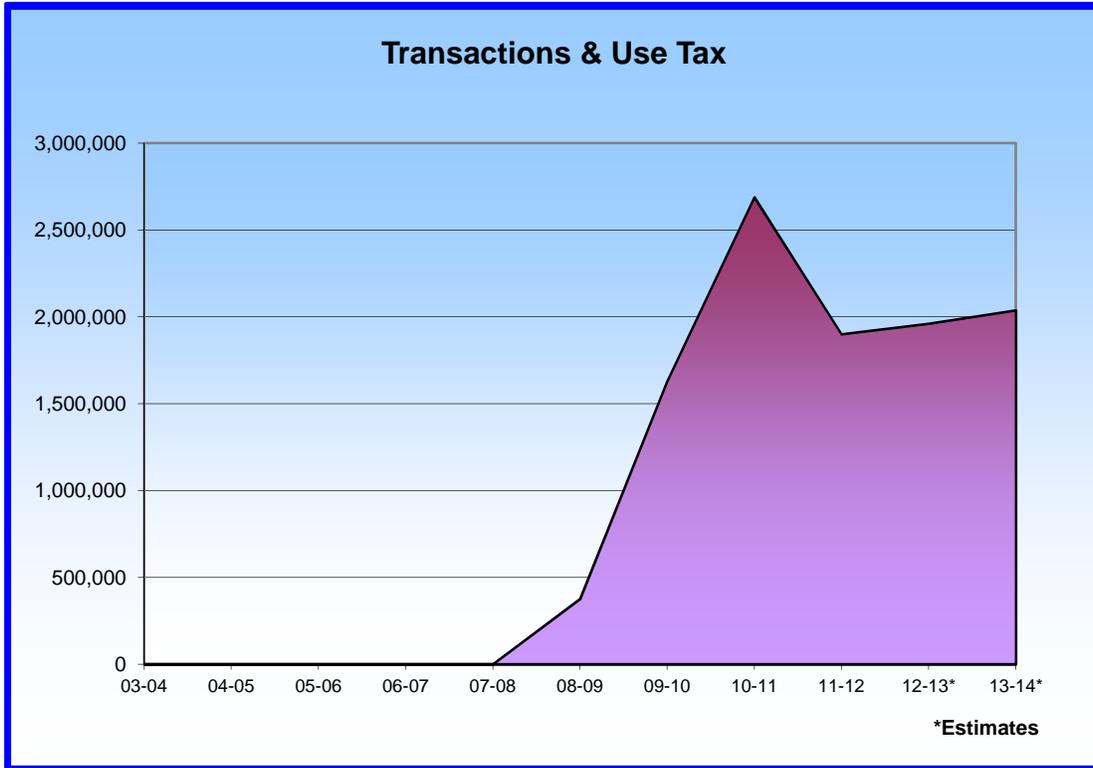
Property tax is derived from the tax imposed on real property and tangible personal property. Since the passage of California Proposition 13, the tax is based on either a 1% rate applied to the 1975-76 assessed value of the property (which can increase by a maximum of 2% per year), or on 1% of the sales 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 5% of the General Fund's operating expenditures. Projections for property tax revenues are based on home valuations and the 2% maximum annual growth.



Year	Transient Occupancy Tax
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	2,002,077
11-12	2,019,361
12-13*	2,000,000
13-14*	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.



Year	Transactions & Use Tax
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	2,688,403
11-12	1,900,000
12-13*	1,961,000
13-14*	2,038,000

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.



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 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, and 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.

Other Financing Sources and Uses consist primarily of operating transfers between funds of the City, as well as other non-operating or unusual transactions, such as proceeds from capital leases or sale of property.

Continued...



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.

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.

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.

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 current tax rate is 0.65 percent (0.65%) 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. In May 2009, the tax rate was increased to 1.15 percent for most vehicles, or an increase of 0.5 percent, but was brought back down to 0.65 percent on July 1, 2011. Motor vehicle in-lieu is one of the City's largest sources of discretionary revenue.

Charges for Services are fees that the City collects for specific services performed. In the General Fund, the highest fees are from recreation totaling 32%. 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.

Full-Time Equivalent Positions by Department



SUMMARY OF CHANGES IN FTE POSITIONS FY 2013-14

City Manager

Assistant City Manager - Operations transferred from Public Works (1 FTE).
Economic Development transferred from Redevelopment (1 FTE).
New Development Project Manager position created (1 FTE).
Increase in the department of 3.0 FTE.

Legislative

City Clerk and Executive Assistant / Deputy City Clerk transferred to new City Clerk department.
Decrease in the department of 1.5 FTE.

City Clerk

City Clerk moved to separate department from Legislative, and reclassified to City Clerk / Chief Information Officer.
Executive Assistant reclassified to Executive Assistant / Deputy City Clerk.
Information Technology transferred from Finance (3 FTE).
Increase in the department of 4.5 FTE.

Finance Department

Two Accounting Specialist I/II RPT positions are increased from .75 FTE to 1.0 FTE each for front desk coverage.
Information Technology transferred to City Clerk / Chief Information Officer (3 FTE).
Accounting Supervisor position is upgraded to Deputy Finance Director position.
Accounting Technician II position is upgraded to Finance Office Manager position.
Assistant Finance Director position replaced with Accountant II position.
Decrease in the department of 2.5 FTE.

Police

New Traffic Police Officer position created.
Increase in the department of 1.0 FTE.

Engineering Department

Engineering department transferred to Public Works Department as a new division.
Decrease in the department of 10.0 FTE.

Parks & Recreation

New Parks & Recreation Department created.
Deputy Director of Public Works position upgraded to new Parks & Recreation Director position.
Recreation and Facilities Manager position is upgraded to Deputy Parks & Recreation Director.
The following divisions were transferred from Public Works Department:
Park Operations, Recreation, Adorni Center, Harbor / Wharfinger, Zoo Division, Environmental Programs,
and Golf Course (27.46 FTE)
(2) new RPT's positions created at .7 FTE each (1.4 FTE)
Increase in the department of 28.86 FTE.

Public Works Department

Engineering Department transferred to new division in Public Works (11 FTE).
City Engineer position upgraded to City Engineer / Deputy Director of Public Works position.
The following divisions were transferred to Parks & Recreation Department:
Park Operations, Recreation, Adorni Center, Harbor / Wharfinger, Zoo Division, Environmental Programs,
and Golf Course (28.46 FTE)
The Building division was transferred to Community Development (6 FTE).
Wastewater Technician reclassified to new Infiltration & Inflow Coordinator position.
Decrease in the department of 23.46 FTE.

Community Development Department

The Building division was transferred from Public Works (6 FTE).
The Deputy Building Official position was abolished, and the position replaced with the Plans Examiner / Senior Building Inspector.
Housing transferred from Redevelopment (1 FTE).
Increase in the department of 7 FTE.
Chief Building Official position upgraded to Chief Building Official / Deputy Director of Community Development.

Redevelopment Department

Economic Development and Housing transferred from Redevelopment to City Manager and Community Development.
Decrease in the department of 2 FTE.

Full-Time Equivalent Positions by Department



	<u>2011-12</u> <u>Actual</u>	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Budget</u>
CITY MANAGER			
City Manager	1.00	1.00	1.00
Assistant City Manager - Operations	1.00	1.00	1.00
Executive Assistant / Deputy City Clerk	0.50	0.50	0.50
Development Project Manager	-	-	1.00
Project Manager (from Redevelopment)	1.00	1.00	1.00
Total	<u>3.50</u>	<u>3.50</u>	<u>4.50</u>
CITY CLERK			
City Clerk / Chief Information Officer	1.00	1.00	1.00
Executive Assistant / Deputy City Clerk	0.50	0.50	0.50
Information Services Analyst I/II	1.00	1.00	1.00
Information Services Manager	1.00	1.00	1.00
Senior Information Services Analyst	1.00	1.00	1.00
Total	<u>4.50</u>	<u>4.50</u>	<u>4.50</u>
PERSONNEL			
Personnel Director	1.00	1.00	1.00
Senior Administrative Assistant-Confidential	0.75	0.80	0.80
Personnel Analyst I/II	1.00	1.00	1.00
Senior Personnel Analyst	1.00	1.00	1.00
Total	<u>3.75</u>	<u>3.80</u>	<u>3.80</u>
FINANCE			
Finance Director	1.00	1.00	1.00
Deputy Finance Director	-	-	1.00
Assistant Finance Director	1.00	1.00	-
Finance Office Manager	-	-	1.00
Accounting Supervisor	-	1.00	-
Accountant I/II	2.00	1.00	2.00
Accounting Specialist I/II	4.00	4.00	5.00
Accounting Specialist I/II (RPT)	-	1.50	-
Accounting Technician II	2.00	2.00	2.00
Senior Administrative Assistant-Confidential	0.25	0.20	0.20
Central Services Assistant	1.00	1.00	1.00
Total	<u>11.25</u>	<u>12.70</u>	<u>13.20</u>
CITY ATTORNEY			
City Attorney	1.00	1.00	1.00
Legal Assistant	1.00	-	-
Legal Secretary	-	1.00	1.00
Total	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

Full-Time Equivalent Positions by Department



	<u>2011-12</u> <u>Actual</u>	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Budget</u>
POLICE			
Police Chief	1.00	1.00	1.00
Animal Control Officer	1.00	1.00	1.00
Communications Dispatcher	7.60	7.60	7.60
Communications Supervisor	1.00	1.00	1.00
Neighborhood Oriented Policing Officer	1.00	1.00	1.00
Police Captain	-	1.00	1.00
Police Lieutenant	3.00	2.00	2.00
Police Officer	38.00	39.00	42.00
Police Officer (COPS grant)	2.00	2.00	-
Police Property Coordinator	1.00	1.00	1.00
Police Property Technician	1.00	1.00	1.00
Police Records Specialist I/II	5.00	5.00	5.00
Police Records Supervisor	1.00	1.00	1.00
Police Sergeant	8.00	8.00	8.00
Police Services Officer	9.00	9.00	9.00
Project Manager	1.00	1.00	1.00
Senior Administrative Services Assistant	1.00	1.00	1.00
Senior Communications Dispatcher	3.00	3.00	3.00
Total	<u>84.60</u>	<u>85.60</u>	<u>86.60</u>
FIRE			
Fire Chief	-	-	-
Assistant Fire Chief/Marshal	1.00	1.00	1.00
Assistant Fire Chief/Operations	1.00	1.00	1.00
Administrative Technician I	1.00	1.00	1.00
Fire Captain	9.00	9.00	9.00
Fire Battalion Chief	5.00	5.00	5.00
Fire Engineer	12.00	12.00	12.00
Fire Services Officer	1.00	1.00	1.00
Firefighter	13.00	13.00	13.00
Total	<u>43.00</u>	<u>43.00</u>	<u>43.00</u>

Full-Time Equivalent Positions by Department



	<u>2011-12</u> <u>Actual</u>	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Budget</u>
PARKS & RECREATION			
Parks & Recreation Director	1.00	1.00	1.00
Deputy Parks & Recreation Director	-	-	1.00
Administrative Technician	1.00	1.00	1.00
After School Programs Coordinator (RPT)	0.70	0.70	0.70
Animal Care Supervisor	-	1.00	1.00
Assistant Recreation Coordinator (RPT)	-	-	0.70
Harbor Facilities Coordinator	1.00	-	-
Harbor Facilities Superintendent	1.00	1.00	1.00
Harbor Operations Technician I/II	2.00	2.00	2.00
Harbor Recreation Coordinator	-	1.00	1.00
Head Zookeeper/Veterinarian Technician	1.00	-	-
Maintenance Supervisor	1.00	1.00	1.00
Maintenance Worker I/II	3.00	3.00	3.00
Maintenance Worker I/II (RPT)	-	-	0.70
Parks & Maintenance Manager	1.00	1.00	1.00
Recreation Aide (RPT)	0.82	0.82	0.82
Recreation and Facilities Manager	1.00	1.00	-
Recreation Coordinator	3.00	3.00	3.00
Senior Harbor/Facilities Technician	1.00	1.00	1.00
Senior Maintenance Worker	2.00	2.00	2.00
Youth Activities Coordinator (RPT)	0.64	0.64	0.64
Zoo Education Coordinator	1.00	-	-
Zoo Education & Operations Supervisor	-	1.00	1.00
Zoo Manager	1.00	1.00	1.00
Zookeeper	3.00	3.00	3.00
Zookeeper (RPT)	1.30	1.30	1.30
	<u>27.46</u>	<u>27.46</u>	<u>28.86</u>
PUBLIC WORKS			
Public Works Director	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Administrative Technician	1.00	1.00	1.00
Custodian	3.00	3.00	3.00
Electrician	2.00	2.00	2.00
Equipment Mechanic	4.00	4.00	4.00
Equipment Services Technician	1.00	1.00	1.00
Fleet Services Superintendent	1.00	-	-
Fleet Services Manager	-	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00
Industrial Maintenance Technician	1.00	1.00	1.00
Inventory Control Specialist	1.00	1.00	1.00
Maintenance Supervisor	1.00	1.00	1.00
Maintenance Worker I/II	8.00	6.50	6.50
Maintenance Worker I/II (RPT)	0.80	-	-
Public Works Operations Manager	1.00	1.00	1.00
Senior Administrative Services Assistant	0.70	1.00	1.00
Senior Custodian	1.00	1.00	1.00
Senior Equipment Mechanic	1.00	1.00	1.00

Full-Time Equivalent Positions by Department



	<u>2011-12</u> <u>Actual</u>	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Budget</u>
PUBLIC WORKS (continued)			
Senior Facilities Maintenance Specialist	1.00	1.00	1.00
Senior Maintenance Worker	1.00	1.00	1.00
Senior Utility Worker	5.00	5.00	5.00
Source Control Inspector	1.00		
Source Control Supervisor	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
Utility Maintenance Supervisor	3.00	3.00	3.00
Utility Operations Manager	1.00	1.00	1.00
Utility Operations Supervisor	2.00	2.00	2.00
Utility Worker I/II	12.00	12.50	12.50
Wastewater Technician	1.00	1.00	-
Infiltration & Inflow Coordinator	-	-	1.00
Water Quality Supervisor	1.00	1.00	1.00
Water Quality Technician	2.00	2.00	2.00
Water System Specialist	1.00	1.00	1.00
City Engineer / Deputy Public Works Director	1.00	1.00	1.00
Deputy City Engineer	1.00	1.00	1.00
Assistant Engineer I/II	1.00	1.00	1.00
Associate Civil Engineer	2.00	2.00	2.00
Engineering Technician I/II	3.00	4.00	3.00
Traffic Engineering Analyst	-	-	1.00
Senior Administrative Services Assistant	1.00	-	-
Project Manager	1.00	1.00	1.00
Administrative Technician I/II	-	1.00	1.00
Total	<u>77.50</u>	<u>76.00</u>	<u>76.00</u>
COMMUNITY DEVELOPMENT			
Community Development Director	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00
GIS Coordinator	1.00	-	-
Principal Planner	1.00	1.00	1.00
Senior Administrative Assistant	1.00	1.00	1.00
Senior Planner	1.00	2.00	2.00
Administrative Services Assistant - Permit Specialist	1.00	1.00	1.00
Building Inspector I/II	2.00	2.00	2.00
Chief Building Official / Deputy Director of Community Development	1.00	1.00	1.00
Code Enforcement Program Manager	1.00	1.00	1.00
Deputy Building Official	1.00	1.00	-
Plans Examiner / Senior Building Inspector	-	-	1.00
Project Manager (from Redevelopment)	1.00	1.00	1.00
Total	<u>13.00</u>	<u>13.00</u>	<u>13.00</u>
TOTAL	<u>270.56</u>	<u>271.56</u>	<u>275.46</u>

Full-Time Equivalent Positions by Department



Summary of Changes:

FY 2012-13 Adopted Budget Total	271.26
Decrease in Fire (Chief contracted)	-
Increase in Police	1.00
Increase in Engineering	1.00
Increase in Public Works	0.30
Decrease in Redevelopment	<u>(2.00)</u>
FY 2012-13 Actual FTE Total	271.56
Increase in City Manager	1.00
Increase in Finance	0.50
Increase in Police	1.00
Increase in Parks & Recreation	<u>1.40</u>
FY 2013-14 Adopted Budget Total	<u><u>275.46</u></u>



Recap of Funds - FY 2012/13



Fund Description	Beginning Working Capital	Projected Revenues	Transfers In	Operating Budgets	Debt Serv	Projects	Reserves	Transfers Out	Ending Working Capital
CITY FUNDS									
General	2,706,555	20,923,750	3,355,573	23,853,586	253,684	736,462	0	131,363	2,010,783
Measure "O"	0	3,922,000	0	505,456	0	0	0	3,416,544	0
Econ Dev/Revolving Loan	185,156	347,612	0	432,500	0	0	0	0	100,268
Gas Tax	1,031,184	1,939,867	0	732,219	0	1,464,550	0	0	774,282
Habitat Acq. & Rest.	126,921	92,190	0	0	0	93,000	0	0	126,111
Environmental Programs	8,375	56,176	0	94,804	0	0	0	0	(30,253)
Police Special Revenue	481,291	2,010,034	4,000	1,040,943	0	890,132	0	0	564,250
Parking Fund	55,389	175,068	0	132,664	24,987	14,864	0	0	57,942
Capital Improvements	117,622	581,161	0	0	0	574,692	0	0	124,091
Demolition Projects	(1,535)	188,734	0	0	0	185,974	0	0	1,225
Airport	203,020	27,083	0	145,857	0	0	0	0	84,246
Haz/Mat Response	216,993	62,282	0	55,302	0	0	0	165,000	58,973
CPR Fund	18,446	20,234	0	16,697	0	0	0	0	21,983
CDBG - Housing	385,815	7,398	0	31,415	0	0	0	6,327	355,471
CDBG - T & P	(5,360)	14,504	6,327	14,500	0	0	0	0	971
HOME Program	813,189	29,699	50,000	5,000	0	0	0	0	887,888
Housing	108,822	9,210	0	14,995	0	0	0	0	103,037
Rental Rehab/Housing	105,426	1,000	0	0	0	0	0	0	106,426
Cal Home Grant Fund	95,960	11,524	0	11,000	0	0	0	0	96,484
City Housing - Low/Mod	594,151	40,100	0	0	0	0	0	505,000	129,251
Water	16,052,638	6,913,295	0	5,199,266	1,527,440	2,963,663	0	0	13,275,564
Water Capital Projects	49,030	738	0	0	0	1,887	0	0	47,881
Wastewater Operating	13,944,836	5,789,908	0	5,724,802	1,074,137	368,311	0	3,212,500	9,354,994
Wastewater Capital	3,108,166	7,492,094	3,212,500	0	0	13,341,928	400,000	0	70,832
Transit	232,029	1,898,369	0	1,893,358	0	0	0	0	237,040
Humboldt Bay	(659,234)	941,150	56,919	691,100	277,935	1,121	50,000	0	(681,321)
Building	(165,171)	941,134	222,363	916,074	0	3,509	0	0	78,743
Golf Course	204,303	25,676	0	8,651	0	98,057	0	0	123,271
Equipment Operations	1,432,505	1,739,276	0	1,958,168	0	0	0	0	1,213,613
Risk Management	(51,611)	1,727,507	0	1,672,619	0	0	0	0	3,277
Information Technology Oper	313,800	938,055	0	916,140	0	0	0	0	335,715
Internal Operations	415,226	3,134,557	130,971	3,578,147	0	0	0	0	102,607
F & P Retirement	32,708	466,617	0	444,003	0	0	0	0	55,322
	<u>42,156,645</u>	<u>62,468,002</u>	<u>7,038,653</u>	<u>50,089,266</u>	<u>3,158,183</u>	<u>20,738,150</u>	<u>450,000</u>	<u>7,436,734</u>	<u>29,790,967</u>
SUCCESSOR AGENCY / ERA FUNDS									
Successor Agency-Housing	641,251	20,675	505,000	1,113,311	0	0	0	50,000	3,615
Successor Agency-Debt Svc	4,014,282	2,947,886	0	1,676,745	155,612	0	0	2,500,055	2,629,756
Successor Agency-Cap Proj	772,766	1,600	0	(161)	0	527,851	0	0	246,676
Successor Agency- Econ Dev /	(38,581)	595,676	0	557,091	0	0	0	0	4
	<u>5,389,718</u>	<u>3,565,837</u>	<u>505,000</u>	<u>3,346,986</u>	<u>155,612</u>	<u>527,851</u>	<u>0</u>	<u>2,550,055</u>	<u>2,880,051</u>
EPFA FUNDS									
2003 EPFA Refunded D.S	5,687	1,375,350	2,443,136	0	3,818,422	0	0	0	5,751
	<u>5,687</u>	<u>1,375,350</u>	<u>2,443,136</u>	<u>0</u>	<u>3,818,422</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,751</u>
TOTAL - ALL FUNDS	<u><u>47,552,050</u></u>	<u><u>67,409,189</u></u>	<u><u>9,986,789</u></u>	<u><u>53,436,252</u></u>	<u><u>7,132,217</u></u>	<u><u>21,266,001</u></u>	<u><u>450,000</u></u>	<u><u>9,986,789</u></u>	<u><u>32,676,769</u></u>

Recap of Funds - FY 2013/14



Fund Description	Beginning Working Capital	Projected Revenues	Transfers In	Operating Budgets	Debt Serv	Projects	Reserves	Transfers Out	Ending Working Capital
CITY FUNDS									
General	2,010,783	23,055,847	3,447,873	26,301,355	151,565	416,818	0	101,690	1,543,075
Measure "O"	0	4,076,000	0	427,179	85,948	0	0	3,562,873	0
Econ Dev/Revolving Loan	100,268	524,336	0	524,336	0	0	0	0	100,268
Gas Tax	774,282	2,497,788	0	703,303	0	2,568,722	0	0	45
Habitat Acq. & Rest.	126,111	256,000	0	0	0	263,880	0	0	118,231
Environmental Programs	(30,253)	95,050	0	84,281	0	0	0	0	(19,484)
Police Special Revenue	564,250	382,142	4,000	562,794	0	0	0	0	387,598
Parking Fund	57,942	175,000	0	135,078	24,987	15,000	0	0	57,877
Capital Improvements	124,091	0	0	0	0	54,212	0	0	69,879
Demolition Projects	1,225	325,000	0	0	0	325,000	0	0	1,225
Airport	84,246	23,300	0	83,446	0	0	0	0	24,100
Haz/Mat Response	58,973	51,908	0	78,068	0	0	0	0	32,813
CPR Fund	21,983	20,000	0	16,785	0	0	0	0	25,198
CDBG - Housing	355,471	47,000	0	198,080	0	0	0	0	204,391
CDBG - T & P	971	1,100,000	0	1,100,000	0	0	0	0	971
HOME Program	887,888	60,000	0	606,500	0	0	0	0	341,388
Housing	103,037	0	0	58,850	0	0	0	0	44,187
Rental Rehab/Housing	106,426	0	0	100,000	0	0	0	0	6,426
Cal Home Grant Fund	96,484	0	0	81,612	0	0	0	0	14,872
City Housing - Low/Mod	129,251	0	0	108,432	0	0	0	0	20,819
Water	13,275,564	7,486,674	0	6,135,619	1,772,315	6,914,269	0	0	5,940,035
Water Capital Projects	47,881	0	0	0	0	0	0	0	47,881
Wastewater Operating	9,354,994	6,646,204	0	6,679,621	1,296,277	50,000	0	6,354,995	1,620,305
Wastewater Capital	70,832	12,184,720	6,354,995	0	0	13,518,002	400,000	0	4,692,545
Transit	237,040	2,417,110	0	2,299,754	0	0	0	0	354,396
Humboldt Bay	(681,321)	907,210	0	695,213	284,745	0	50,000	0	(804,069)
Building	78,743	736,000	192,690	958,643	0	0	0	0	48,790
Golf Course	123,271	27,600	0	9,139	0	98,057	0	0	43,675
Equipment Operations	1,213,613	1,643,439	0	2,142,708	0	0	0	0	714,344
Risk Management	3,277	1,758,184	0	1,738,498	0	0	0	0	22,963
Information Technology Ope	335,715	947,640	0	995,408	0	0	0	0	287,947
Internal Operations	102,607	3,337,189	20,000	3,439,755	0	0	0	0	20,041
F & P Retirement	55,322	427,179	0	439,364	0	0	0	0	43,137
	<u>29,790,967</u>	<u>71,208,520</u>	<u>10,019,558</u>	<u>56,703,821</u>	<u>3,615,837</u>	<u>24,223,960</u>	<u>450,000</u>	<u>10,019,558</u>	<u>16,005,869</u>
SUCCESSOR AGENCY FUNDS									
Successor Agency-Housing	3,615	0	0	0	0	0	0	0	3,615
Successor Agency-Debt Svc	2,629,756	2,603,058	0	5,184	155,568	0	0	2,419,749	2,652,313
Successor Agency-Cap Proj	246,676	0	0	0	0	84,155	0	0	162,521
Successor Agency- Econ De	4	250,000	0	249,979	0	0	0	0	25
	<u>2,880,051</u>	<u>2,853,058</u>	<u>0</u>	<u>255,163</u>	<u>155,568</u>	<u>84,155</u>	<u>0</u>	<u>2,419,749</u>	<u>2,818,474</u>
EPFA FUNDS									
2003 EPFA Refunded D.S	5,751	0	2,419,749	0	2,419,749	0	0	0	5,751
	<u>5,751</u>	<u>0</u>	<u>2,419,749</u>	<u>0</u>	<u>2,419,749</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,751</u>
TOTAL - ALL FUNDS	<u><u>32,676,769</u></u>	<u><u>74,061,578</u></u>	<u><u>12,439,307</u></u>	<u><u>56,958,984</u></u>	<u><u>6,191,154</u></u>	<u><u>24,308,115</u></u>	<u><u>450,000</u></u>	<u><u>12,439,307</u></u>	<u><u>18,830,094</u></u>

