

Department Summary *Non-Operating*



DEPARTMENT DESCRIPTION:

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

	<u>2011-12</u> <u>Actual</u>	<u>2012-13</u> <u>Amended</u> <u>Budget</u>	<u>2012-13</u> <u>Estimated</u>	<u>2013-14</u> <u>Budget</u>
EXPENDITURES BY PROGRAM:				
Debt Service	\$ 4,056,451	\$ 6,526,953	\$ 7,132,217	\$ 6,191,154
Interfund transfers	28,111,924	11,996,101	9,986,789	12,439,307
Reserve contributions	-	450,000	450,000	450,000
	<u>\$32,168,375</u>	<u>\$ 18,973,054</u>	<u>\$ 17,569,006</u>	<u>\$ 19,080,461</u>

EXPENDITURES BY FUND

General Fund	\$ 343,833	\$ 342,829	\$ 385,047	\$ 253,255
Measure O	2,052,714	1,518,192	3,416,544	3,648,821
RLF Economic Development PI	113,989	-	-	-
Parking Meter Fund	24,987	24,987	24,987	24,987
Haz/Mat Response Fund	-	165,000	165,000	-
Housing RLF CDBG PI	-	-	6,327	-
Low and Moderate Income Housing	1,644,680	-	-	-
SA - Housing	1,230,469	50,000	50,000	-
Housing	-	-	505,000	-
EPFA Debt Service Fund	1,927,419	3,818,422	3,818,422	2,419,749
ERA Debt Service-Merged Area	2,950,720	-	-	-
SA - Debt Svc	3,958,899	3,160,144	2,655,667	2,575,317
ERA Capital - Merged Area	872,062	-	-	-
SA - Cap Projects	3,968,147	764,793	-	-
Water	748,913	3,794,492	1,527,440	1,772,315
Wastewater	1,361,140	4,596,260	4,286,637	7,651,272
Wastewater Capital Projects Fund	10,169,608	400,000	400,000	400,000
Transit Fund	380,000	-	-	-
Harbor Fund	113,971	337,935	327,935	334,745
Equipment Operations Fund	-	-	-	-
Redevelopment Administration	306,824	-	-	-
Total Resources	<u>\$32,168,375</u>	<u>\$ 18,973,054</u>	<u>\$ 17,569,006</u>	<u>\$ 19,080,461</u>

Non-Operating



DEPARTMENT: Non-Operating
PROGRAM: Debt service

PROGRAM DESCRIPTION:

Debt service includes Capital Leases, Revenue Bonds and Interfund Advances

	<u>2011-12 Actual</u>	<u>2012-13 Amended Budget</u>	<u>2012-13 Estimated</u>	<u>2013-14 Budget</u>
PROGRAM EXPENDITURES:				
Debt Service	<u>\$ 4,056,451</u>	<u>\$ 6,526,953</u>	<u>\$ 7,132,217</u>	<u>\$ 6,191,154</u>
EXPENDITURES BY FUND:				
General Fund	\$ 240,871	\$ 211,466	\$ 253,684	\$ 151,565
Measure O	-	75,554	-	85,948
Water	620,277	1,683,608	1,527,440	1,772,315
Wastewater	911,453	264,299	1,074,137	1,296,277
Harbor Fund	113,971	287,935	277,935	284,745
Parking Meter Fund	24,987	24,987	24,987	24,987
Eureka Public Financing Authority	1,927,419	3,818,422	3,818,422	2,419,749
Eureka Redevelopment Agency Debt Service	177,171	-	-	-
Successor Agency	40,302	160,682	155,612	155,568
Total	<u>\$ 4,056,451</u>	<u>\$ 6,526,953</u>	<u>\$ 7,132,217</u>	<u>\$ 6,191,154</u>

Non-Operating



DEPARTMENT Non-Operating
PROGRAM: Interfund transfers

PROGRAM DESCRIPTION:

Interfund transfers primarily represent operating subsidies.

	<u>2011-12 Actual</u>	<u>2012-13 Amended Budget</u>	<u>2012-13 Estimated</u>	<u>2013-14 Budget</u>
PROGRAM EXPENDITURES:				
Interfund transfers	\$28,111,924	\$ 11,996,101	\$ 9,986,789	\$ 12,439,307

EXPENDITURES BY FUND

General Fund	\$ 102,962	\$ 131,363	\$ 131,363	\$ 101,690
Measure O	2,052,714	1,442,638	3,416,544	3,562,873
RLF Economic Development PI	113,989	-	-	-
Haz/Mat Response Fund	-	165,000	165,000	-
Housing RLF CDBG PI	-	-	6,327	-
Low and Moderate Income Housing	1,644,680	-	-	-
SA - Housing	1,230,469	50,000	50,000	-
Housing	-	-	505,000	-
EPFA Debt Service Fund	-	-	-	-
ERA Debt Service-Merged Area	2,773,549	-	-	-
SA - Debt Svc	3,918,597	2,999,462	2,500,055	2,419,749
ERA Capital - Merged Area	872,062	-	-	-
SA - Cap Projects	3,968,147	764,793	-	-
Water Fund	128,636	2,110,884	-	-
Wastewater Operations Fund	449,687	4,331,961	3,212,500	6,354,995
Wastewater Capital Projects	10,169,608	-	-	-
Transit Fund	380,000	-	-	-
Equipment Operations Fund	-	-	-	-
Redevelopment Administration	306,824	-	-	-
Total	<u>\$28,111,924</u>	<u>\$ 11,996,101</u>	<u>\$ 9,986,789</u>	<u>\$ 12,439,307</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>2011-12 Actual</u>	<u>2012-13 Amended Budget</u>	<u>2012-13 Estimated</u>	<u>2013-14 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