

City of Eureka



2014-2015 Proposed Budget

FY 2014-2015 Annual Budget



<i>Frank Jager</i>	<i>Mayor</i>
<i>Marian Brady</i>	<i>Council Member</i>
<i>Linda Atkins</i>	<i>Council Member</i>
<i>Mike Newman</i>	<i>Council Member</i>
<i>Melinda Ciarabellini</i>	<i>Council Member</i>
<i>Chet Albin</i>	<i>Council Member</i>
<i>Greg Sparks</i>	<i>City Manager</i>

City of Eureka, California

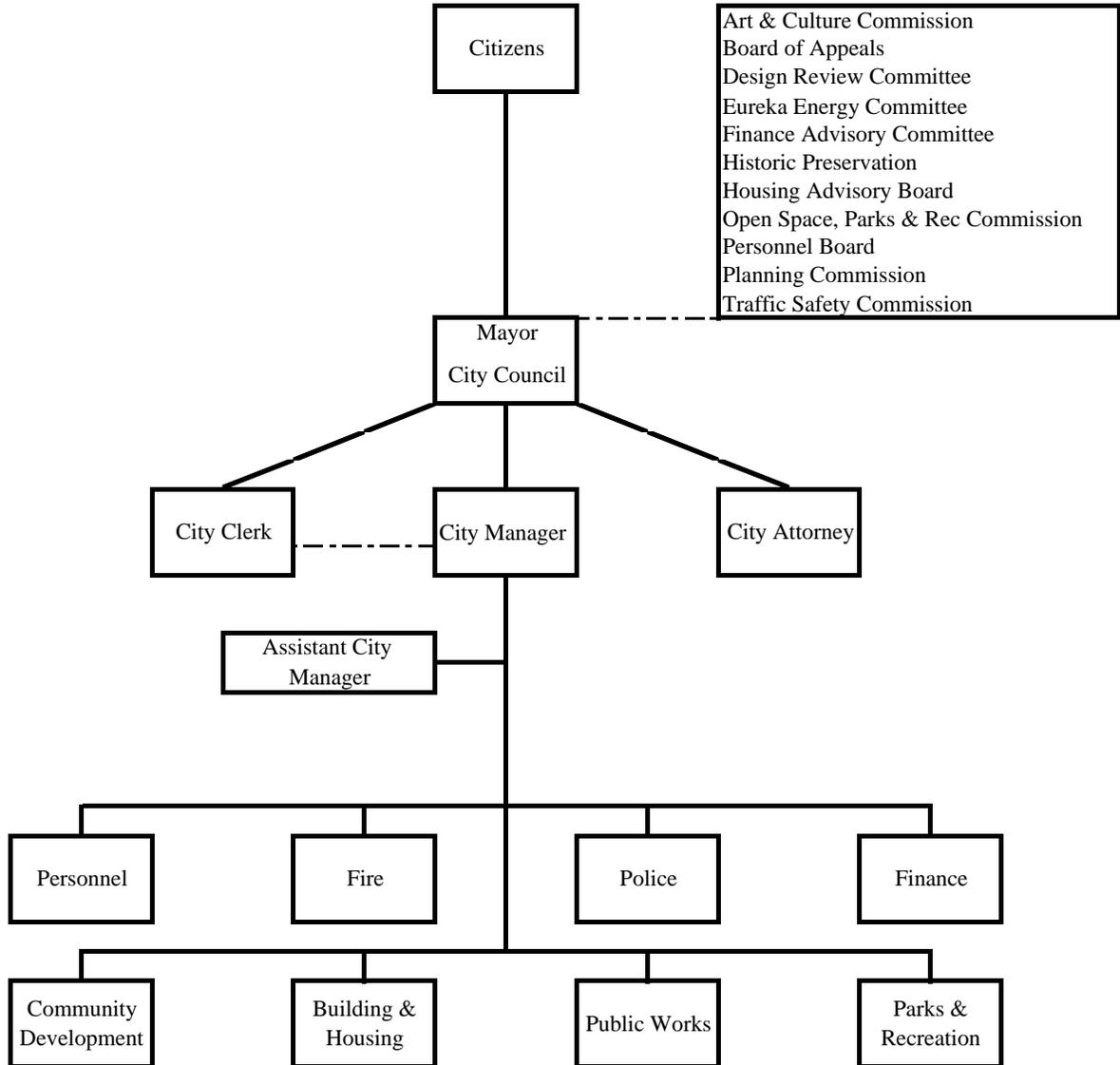


Table of Contents



A. Introduction

Community Profile

B. Budget Graphics and Summaries

Overview	1
Summary of Revenue Source (graph)	2
Revenue Summary by Fund Type	4
Summary of Operating Program Expenditures by Type (graph)	5
Summary of Operating Program Expenditures By Function (graph)	6
Operating Expenditures Summary by Department	7
General Fund Revenues & Expenditures (graphs)	9
General Fund Trends (graphs)	10
Summary of Changes in FTE Positions	19
Positions by Department	20
Recap of Funds 2013-14, and 2014-15	25

C. Fund Summaries

Overview	29
General Funds	31
Special Revenue Funds	33
Enterprise Funds	40
Internal Service Funds	43
Trust Funds	45
Eureka Successor / Redevelopment Agency Funds	47

D. Revenues by Fund

City of Eureka Funds	51
Redevelopment / Successor Agency Funds	70
Eureka Public Financing Authority Funds	71

E. Expenditures by Fund

City of Eureka Funds	73
Redevelopment / Successor Agency Funds	86
Eureka Public Financing Authority Funds	87

F. Budget Reference Materials

Overview	89
Frequently Asked Questions	90
Budget Process	91
2013-14 Budget Preparation Calendar	92
Budget Policies and Practices	93
Appropriations Limits	101
Fund Structure Chart	103
Glossary of Terms	104



Section A
Introduction

Community Profile

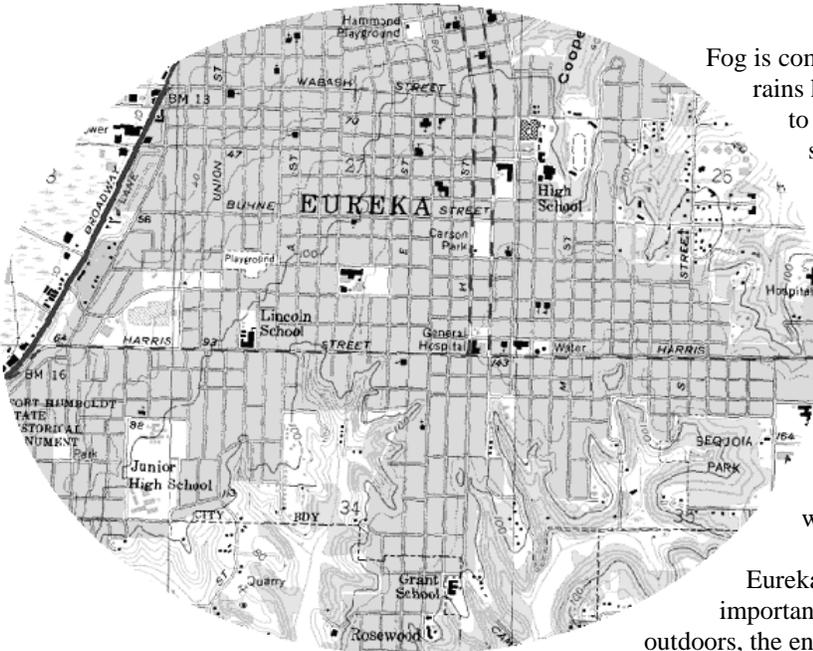
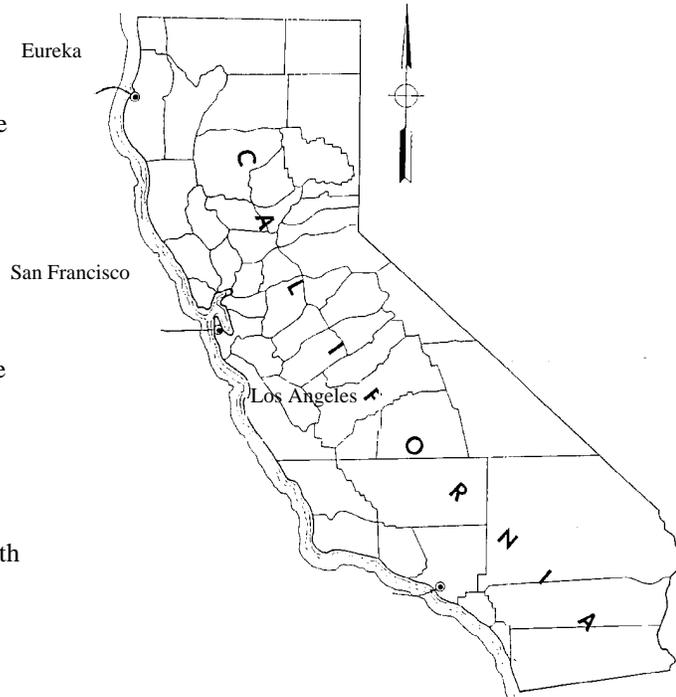


Bustling into Western history during the famous California Gold Rush, the City of Eureka thrived for many years on the area's rich abundance of redwood timber. Quickly establishing itself as the commercial hub of the North Coast, Eureka fused a stunning array of Victorian architecture with the rugged beauty of the Northwest to create a truly unique community.

Today, Eureka is an established *State Historical Landmark* due to the presence of so many examples of Victorian and other "period" architecture. Many of these homes and buildings have been preserved and painstakingly restored. Eureka still maintains the highest level of Victorian homes per capita in California.

Eureka is located on Humboldt Bay, with the Pacific Ocean to the west and mountains and forests to the east, north, and south. It is the North Coast's largest coastal town north of San Francisco and the central location for the area's government, commerce and culture.

A moderate climate prevails, summer and winter.



Fog is common. Bring your umbrella, because it rains here - fall, winter, and spring. Due to the geographical diversity of the area, summer temperatures in the nearby mountains and in Southern Humboldt County, just minutes from Eureka, range into the 90's.

Eureka's population is approximately 27,052. Another 14,000 reside immediately adjacent to the city limits. Hence, the greater Eureka population is approximately 41,000. About 100,000 people, or 85 percent of Humboldt County's total population, live within a 20-mile radius of Eureka.

Eureka and the nearby cities reflect what is important to our community - family, work, the outdoors, the environment, the arts, and community service. In Humboldt County the lifestyle is relaxed. Many

residents live in rural settings, away from neighbors, yet within minutes of jobs, schools, rivers, woods, and the beach. Traffic jams and crowded beaches don't exist and natural beauty is available at every turn.

Community Profile



Shopping, services, and recreation are abundant in Eureka. As “the hub city” for Northwestern California, Eureka offers a broad range of cultural resources and amenities such as museums, libraries, parks, galleries, theaters, fitness and recreational facilities along with retail outlets, medical care, automotive services, restaurants, accommodations, professional, and technical services.

Fun and fitness are valued in Humboldt County, but activities aren’t limited to golf, tennis, dancing, swimming, bicycling, organized sports, or classes. National and state parks, National Forests, acreage managed by the Bureau of Land Management, and proximity to rivers and wilderness areas provide terrific hiking, hunting, fishing, sailing, rafting, and camping. The Eureka area is also especially attractive to recreational and sports enthusiasts, boasting some of the most exciting ocean and river fishing in the world.

Eureka’s visitors enjoy friendly and unpretentious attitudes among the people they meet.

People are generous here and many examples of this generosity and commitment to community exist in Eureka, where people live and work together to build community assets.

The raw pioneer spirit that grabbed opportunity at every chance has evolved into a more sophisticated version - a version that looks at the new century demands of tomorrow. Our residents are active in business and government giving the community a vision of the future. City and community leaders along with governmental agencies are setting a swift and concerted pace on behalf of the community to achieve exceptional progress. They acknowledge that the whole is greater than the sum of the parts because Eureka is a place where voices and viewpoints are heard.



Section B
Budget Graphs &
Summaries

Budget Graphics & Summaries



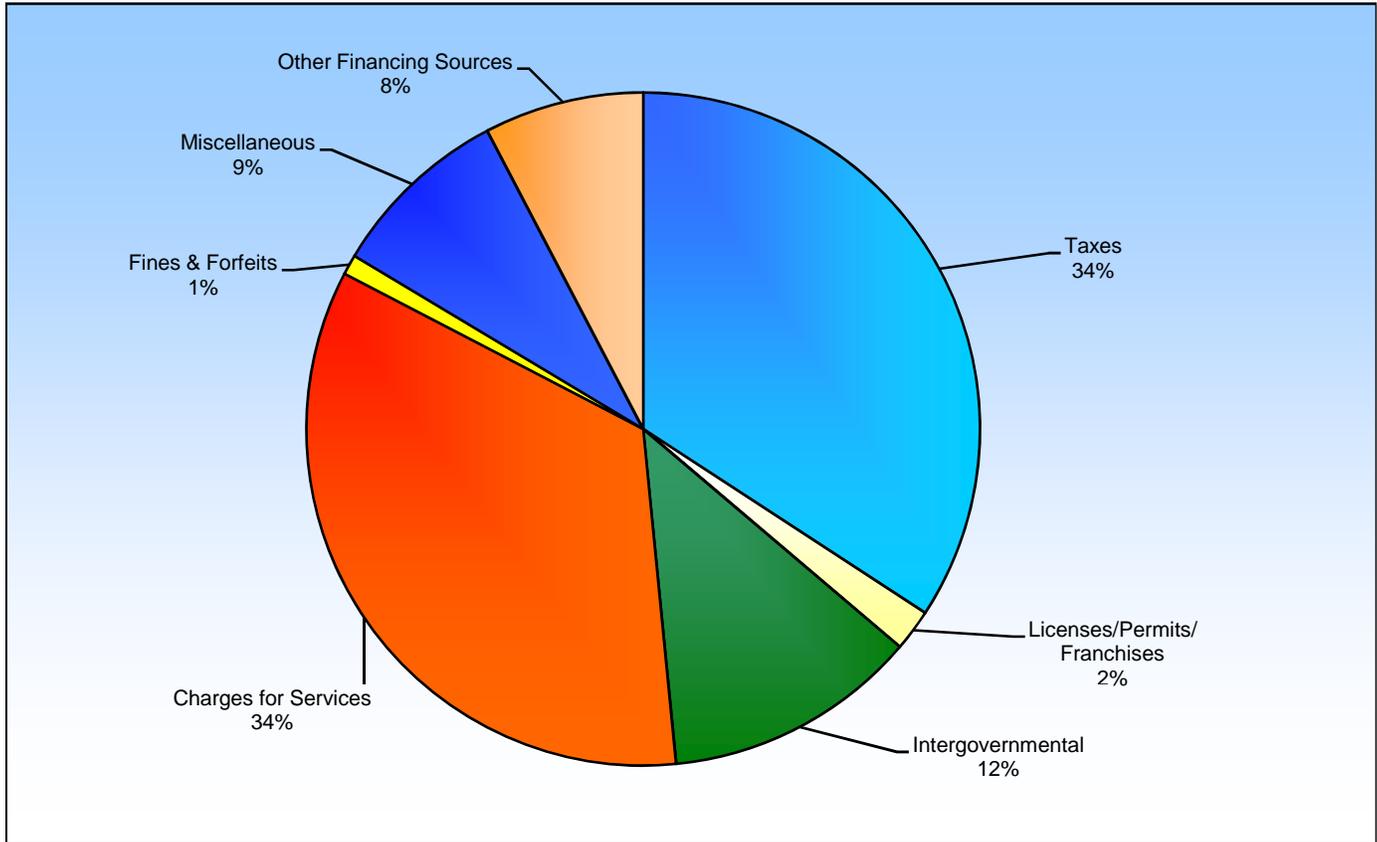
OVERVIEW

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 2013-14; 2014-15

Generally, charts are for the 2014-15 fiscal year, while tables present information for four fiscal periods: 2012-13 Actual, 2013-14 Amended Budget, 2013-14 Estimates (Estimated Actuals) and 2014-15 Proposed Budget.

Summary of Revenue Source



2014-15 REVENUE SOURCES \$69,163,178

	2011/12 Actual	2012/13 Estimated	2013/14 Budget
Taxes	22,803,621	20,782,058	23,654,040
Licenses/Permits/Franchises	1,282,013	1,318,800	1,384,330
Intergovernmental	9,889,534	9,875,662	8,462,367
Charges for Services	21,236,363	23,307,876	23,652,625
Fines & Forfeits	826,070	736,789	672,200
Miscellaneous	4,856,430	9,346,276	6,038,660
Other Financing Sources	9,881,512	16,644,768	5,298,956
TOTAL	70,775,543	82,012,229	69,163,178

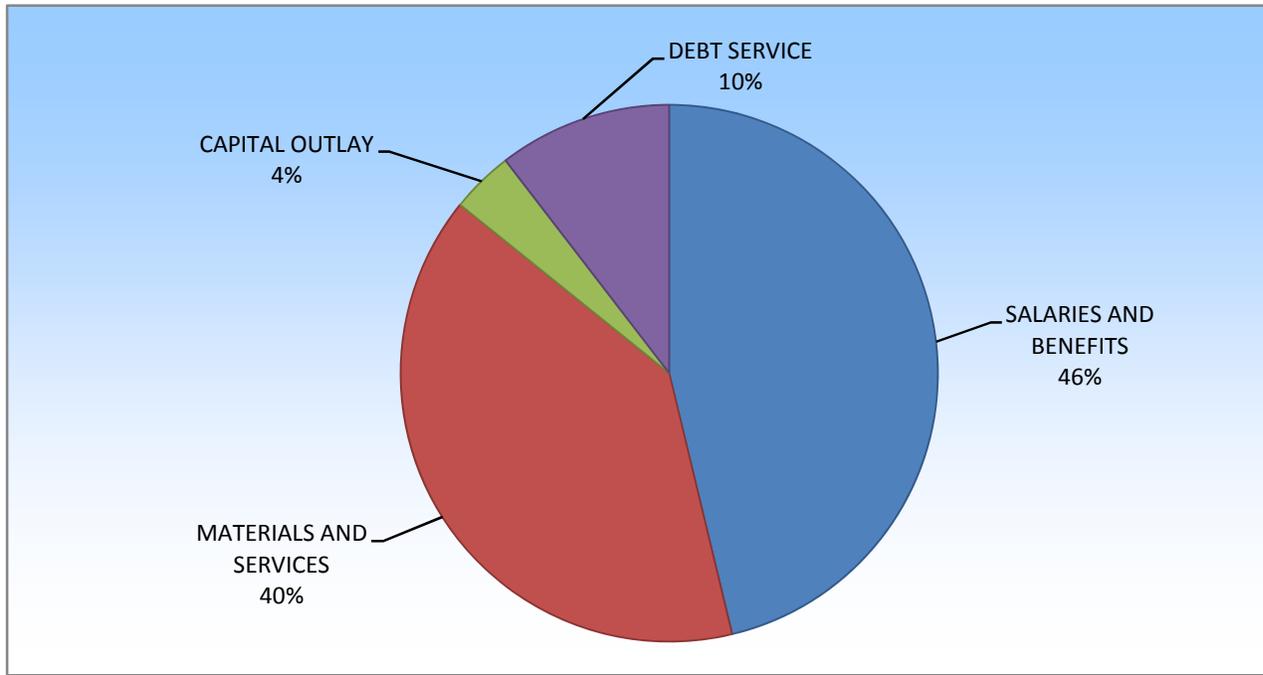


Revenue Summary By Fund Type



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
GENERAL FUND					
	Taxes	19,542,556	20,016,700	20,307,776	20,526,700
	Licenses/Permits/Franchises	940,600	931,200	931,700	943,200
	Intergovernmental	2,604,293	2,752,929	3,068,192	2,450,929
	Charges for Services	1,092,381	1,087,887	1,140,433	1,264,991
	Fines & Forfeits	263,014	234,200	220,000	234,200
	Miscellaneous	623,035	520,931	186,351	186,610
	Other Financing Sources	4,846,774	5,047,873	3,662,380	4,525,523
	Subtotal	29,912,653	30,591,720	29,516,832	30,132,153
SPECIAL REVENUE FUNDS					
	Taxes	(208,822)	50,000	-	50,000
	Licenses/Permits/Franchises	61,705	66,130	69,100	66,130
	Intergovernmental	3,032,622	5,109,929	4,173,654	4,597,827
	Charges for Services	103,815	123,908	123,908	123,908
	Fines & Forfeits	225,974	108,000	236,789	158,000
	Miscellaneous	506,639	464,320	106,500	444,520
	Other Financing Sources	443,895	339,520	4,000	-
	Subtotal	4,165,828	6,261,807	4,713,951	5,440,385
DEBT SERVICE FUNDS					
	Taxes	2,604,537	2,603,058	-	2,603,058
	Miscellaneous	6,096	-	-	-
	Other Financing Sources	5,687	2,419,749	-	-
	Subtotal	2,616,320	5,022,807	-	2,603,058
CAPITAL PROJECTS FUNDS					
	Miscellaneous	6,105	-	-	-
	Subtotal	6,105	-	-	-
ENTERPRISE FUNDS					
	Taxes	280,304	224,282	224,282	224,282
	Licenses/Permits/Franchises	279,708	345,000	318,000	375,000
	Intergovernmental	4,252,619	2,095,110	2,633,816	1,413,611
	Fines & Forfeits	337,082	280,000	280,000	280,000
	Charges for Services	13,005,332	14,300,928	13,966,287	14,158,705
	Miscellaneous	3,666,189	13,159,898	8,927,307	5,357,530
	Other Financing Sources	4,527,564	6,547,985	12,958,388	773,433
	Subtotal	26,348,798	36,953,203	39,308,080	22,582,561
INTERNAL SERVICE FUNDS					
	Taxes	585,046	250,000	250,000	250,000
	Charges for Services	6,568,636	7,586,452	7,650,069	7,707,575
	Miscellaneous	48,192	100,000	126,118	50,000
	Other Financing Sources	57,592	20,000	20,000	-
	Subtotal	7,259,466	7,956,452	8,046,187	8,007,575
TRUST FUNDS					
	Charges for Services	466,199	427,179	427,179	397,446
	Miscellaneous	174	-	-	-
	Subtotal	466,373	427,179	427,179	397,446
TOTAL ALL FUND TYPES					
	Taxes	22,803,621	23,144,040	20,782,058	23,654,040
	Licenses/Permits/Franchises	1,282,013	1,342,330	1,318,800	1,384,330
	Intergovernmental	9,889,534	9,957,968	9,875,662	8,462,367
	Charges for Services	21,236,363	23,526,354	23,307,876	23,652,625
	Fines & Forfeits	826,070	622,200	736,789	672,200
	Miscellaneous	4,856,430	14,245,149	9,346,276	6,038,660
	Other Financing Sources	9,881,512	14,375,127	16,644,768	5,298,956
	GRAND TOTAL	70,775,543	87,213,168	82,012,229	69,163,178

Summary of Operating Program Expenditures By Type

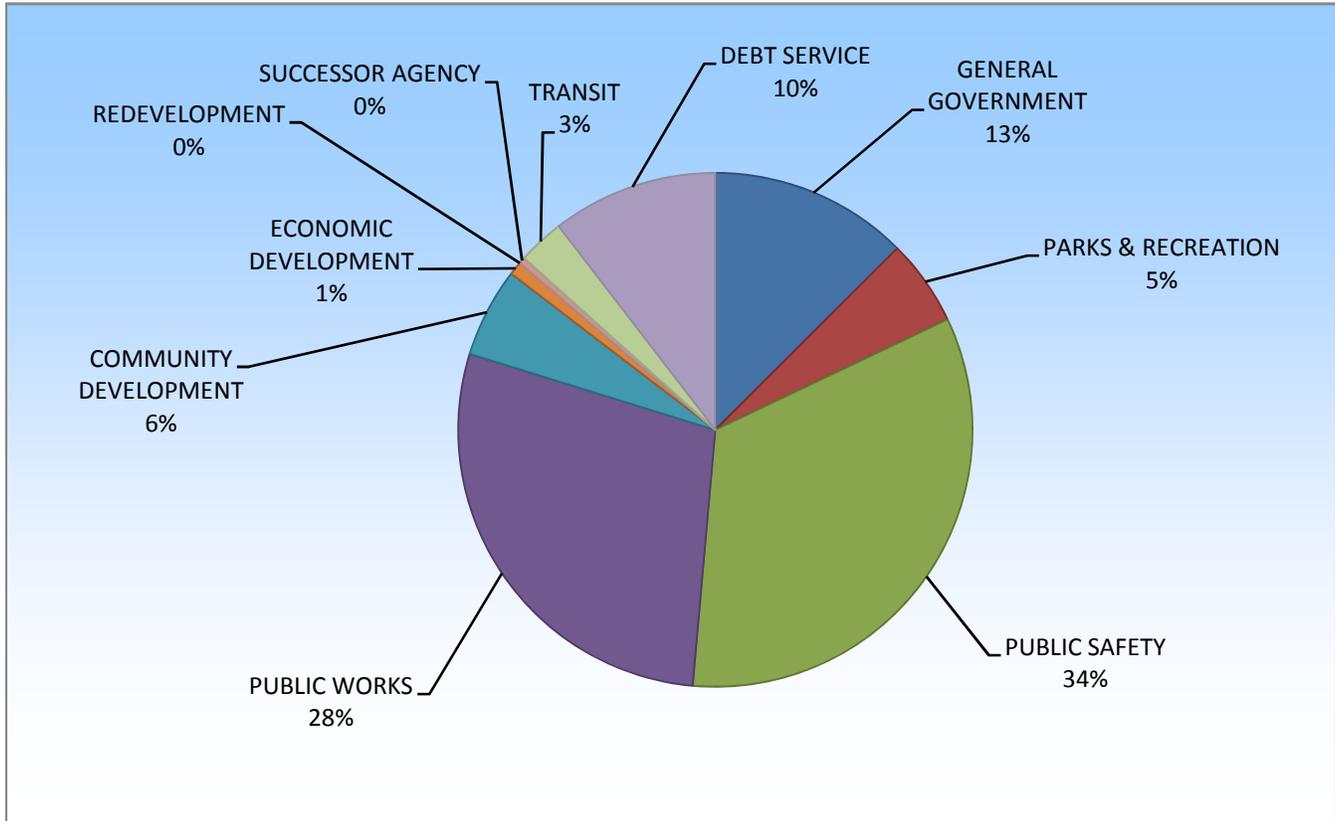


2014-15 OPERATING BUDGET - \$60,098,275

	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
SALARIES AND BENEFITS	25,805,152	28,975,279	27,163,339	27,788,770
MATERIALS AND SERVICES	24,769,210	25,607,820	23,200,903	23,774,892
CAPITAL OUTLAY	1,644,062	3,142,418	2,785,555	2,265,527
DEBT SERVICE	3,664,916	6,191,154	3,805,257	6,269,086
Total *	55,883,340	63,916,671	56,955,054	60,098,275

* Does not include projects or other financing uses

Summary of Operating Program Expenditures By Function



2014-15 OPERATING BUDGET \$ 60,098,275

	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
GENERAL GOVERNMENT	7,673,527	8,012,434	7,765,796	7,514,963
PARKS & RECREATION	2,649,690	3,226,566	2,989,054	3,257,078
PUBLIC SAFETY	18,552,757	21,172,616	19,903,398	20,122,262
PUBLIC WORKS	16,752,918	17,817,987	17,542,817	17,044,902
COMMUNITY DEVELOPMENT	2,011,234	3,928,316	1,885,544	3,388,296
ECONOMIC DEVELOPMENT	336,944	906,965	211,288	505,422
REDEVELOPMENT	(250)	0	0	0
SUCCESSOR AGENCY	2,077,279	283,859	250,084	250,088
TRANSIT	2,164,325	2,376,774	2,601,816	1,746,178
DEBT SERVICE	3,664,916	6,191,154	3,805,257	6,269,086
Total *	55,883,340	63,916,671	56,955,054	60,098,275

* Does not include projects or other financing uses

Operating Expenditures Summary By Department



	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
LEGISLATIVE				
Salaries and Benefits	\$ 88,581	\$ 98,005	\$ 92,351	\$ 99,106
Materials and Services	44,554	53,540	53,515	58,892
Capital Outlay	52,135	-	-	-
Subtotal	<u>185,270</u>	<u>151,545</u>	<u>145,866</u>	<u>157,998</u>
CITY MANAGER				
Salaries and Benefits	553,330	478,219	249,074	252,038
Materials and Services	309,001	776,423	161,543	547,791
Capital Outlay	3,915	-	163	-
Subtotal	<u>866,246</u>	<u>1,254,642</u>	<u>410,780</u>	<u>799,829</u>
CITY CLERK				
Salaries and Benefits	451,828	513,494	567,940	502,254
Materials and Services	2,427,884	2,226,180	2,366,781	2,535,027
Capital Outlay	182,037	247,150	244,400	248,100
Subtotal	<u>3,061,749</u>	<u>2,986,824</u>	<u>3,179,121</u>	<u>3,285,381</u>
HUMAN RESOURCES				
Salaries and Benefits	345,544	401,054	403,923	388,662
Materials and Services	64,057	97,841	97,871	103,085
Capital Outlay	11,000	1,500	1,500	1,500
Subtotal	<u>420,601</u>	<u>500,395</u>	<u>503,294</u>	<u>493,247</u>
FINANCE				
Salaries and Benefits	897,120	1,090,060	915,032	970,033
Materials and Services	3,727,036	3,838,845	3,659,839	3,189,972
Capital Outlay	194,333	517,020	890,000	-
Subtotal	<u>4,818,489</u>	<u>5,445,925</u>	<u>5,464,871</u>	<u>4,160,005</u>
CITY ATTORNEY				
Salaries and Benefits	256,103	283,684	292,908	380,253
Materials and Services	117,398	183,794	142,696	84,317
Capital Outlay	7,820	50,000	-	-
Subtotal	<u>381,321</u>	<u>517,478</u>	<u>435,604</u>	<u>464,570</u>
POLICE				
Salaries and Benefits	8,539,356	10,120,877	9,081,389	9,383,748
Materials and Services	2,562,591	2,694,553	2,724,860	2,605,409
Capital Outlay	348,457	845,371	147,883	763,020
Subtotal	<u>11,450,404</u>	<u>13,660,801</u>	<u>11,954,132</u>	<u>12,752,177</u>
FIRE				
Salaries and Benefits	4,935,712	5,260,068	5,365,635	5,159,483
Materials and Services	1,920,144	2,104,675	2,463,325	2,195,175
Capital Outlay	246,497	147,072	120,306	15,427
Subtotal	<u>7,102,353</u>	<u>7,511,815</u>	<u>7,949,266</u>	<u>7,370,085</u>

Operating Expenditures Summary By Department

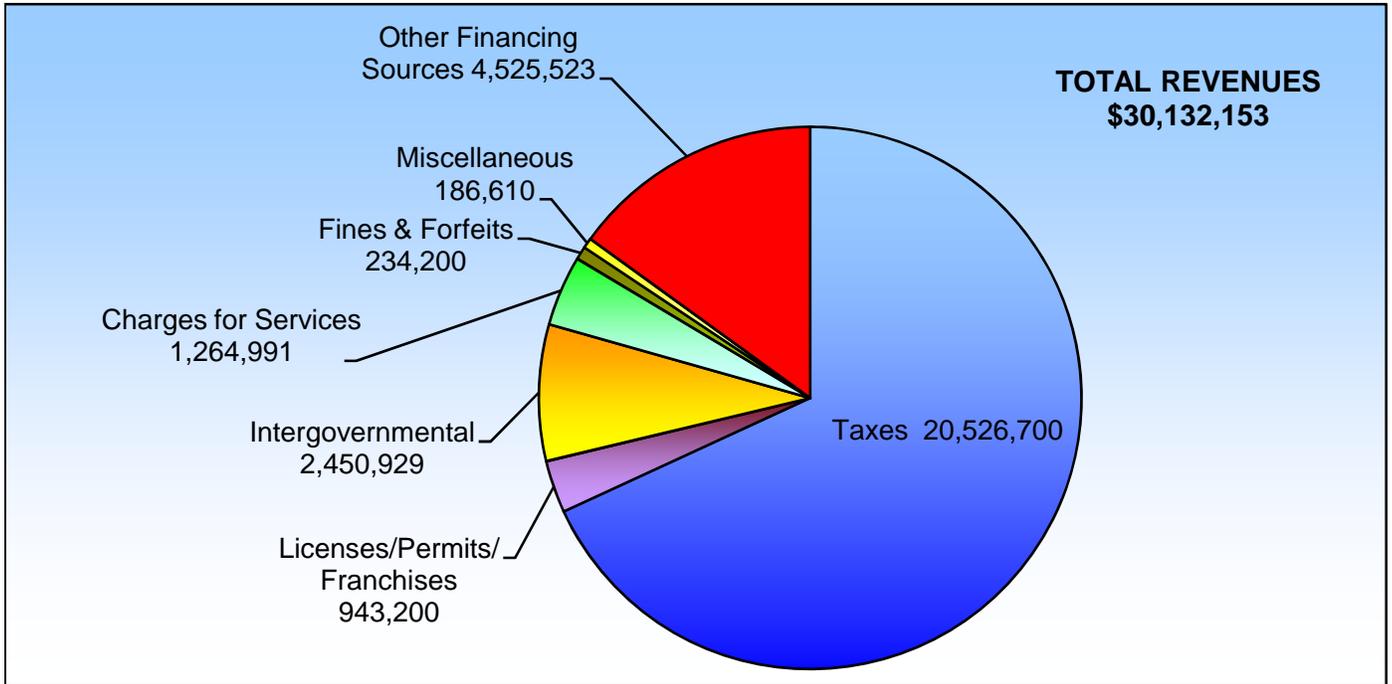


	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
PARKS & RECREATION				
Salaries and Benefits	2,076,572	2,480,053	2,242,869	2,541,878
Materials and Services	1,548,674	1,414,511	1,464,278	1,451,439
Capital Outlay	68,791	98,785	93,350	28,500
Subtotal	<u>3,694,037</u>	<u>3,993,349</u>	<u>3,800,497</u>	<u>4,021,817</u>
PUBLIC WORKS				
Salaries and Benefits	5,828,221	6,426,998	6,088,949	6,357,491
Materials and Services	9,260,569	9,286,768	9,249,401	8,572,430
Capital Outlay	505,048	1,204,950	1,256,631	1,207,180
Subtotal	<u>15,593,838</u>	<u>16,918,716</u>	<u>16,594,981</u>	<u>16,137,101</u>
COMMUNITY DEVELOPMENT				
Salaries and Benefits	1,173,413	1,369,715	1,386,075	1,310,340
Materials and Services	928,525	2,660,519	604,540	2,219,218
Capital Outlay	24,029	30,570	31,322	1,800
Subtotal	<u>2,125,967</u>	<u>4,060,804</u>	<u>2,021,937</u>	<u>3,531,358</u>
REDEVELOPMENT				
Salaries and Benefits	-	-	-	-
Materials and Services	(250)	-	-	-
Subtotal	<u>(250)</u>	<u>-</u>	<u>-</u>	<u>-</u>
SUCCESSOR AGENCY				
Salaries and Benefits	228,548	25,873	50,015	46,038
Materials and Services	1,848,731	257,986	200,069	204,050
Subtotal	<u>2,077,279</u>	<u>283,859</u>	<u>250,084</u>	<u>250,088</u>
TOTAL OPERATING DEPARTMENTS				
Salaries and Benefits	25,374,328	28,548,100	26,736,160	27,391,324
Materials and Services	24,758,914	25,595,635	23,188,718	23,766,805
Capital Outlay	1,644,062	3,142,418	2,785,555	2,265,527
Subtotal	<u>51,777,304</u>	<u>57,286,153</u>	<u>52,710,433</u>	<u>53,423,656</u>
OTHER OPERATING EXPENDITURES:				
<u>Fire & Police Retirement Fund</u>				
Salaries and Benefits	430,824	427,179	427,179	397,446
Materials and Services	10,296	12,185	12,185	8,087
Subtotal	<u>441,120</u>	<u>439,364</u>	<u>439,364</u>	<u>405,533</u>
GRAND TOTAL *	<u>\$ 52,218,424</u>	<u>\$ 57,725,517</u>	<u>\$ 53,149,797</u>	<u>\$ 53,829,189</u>

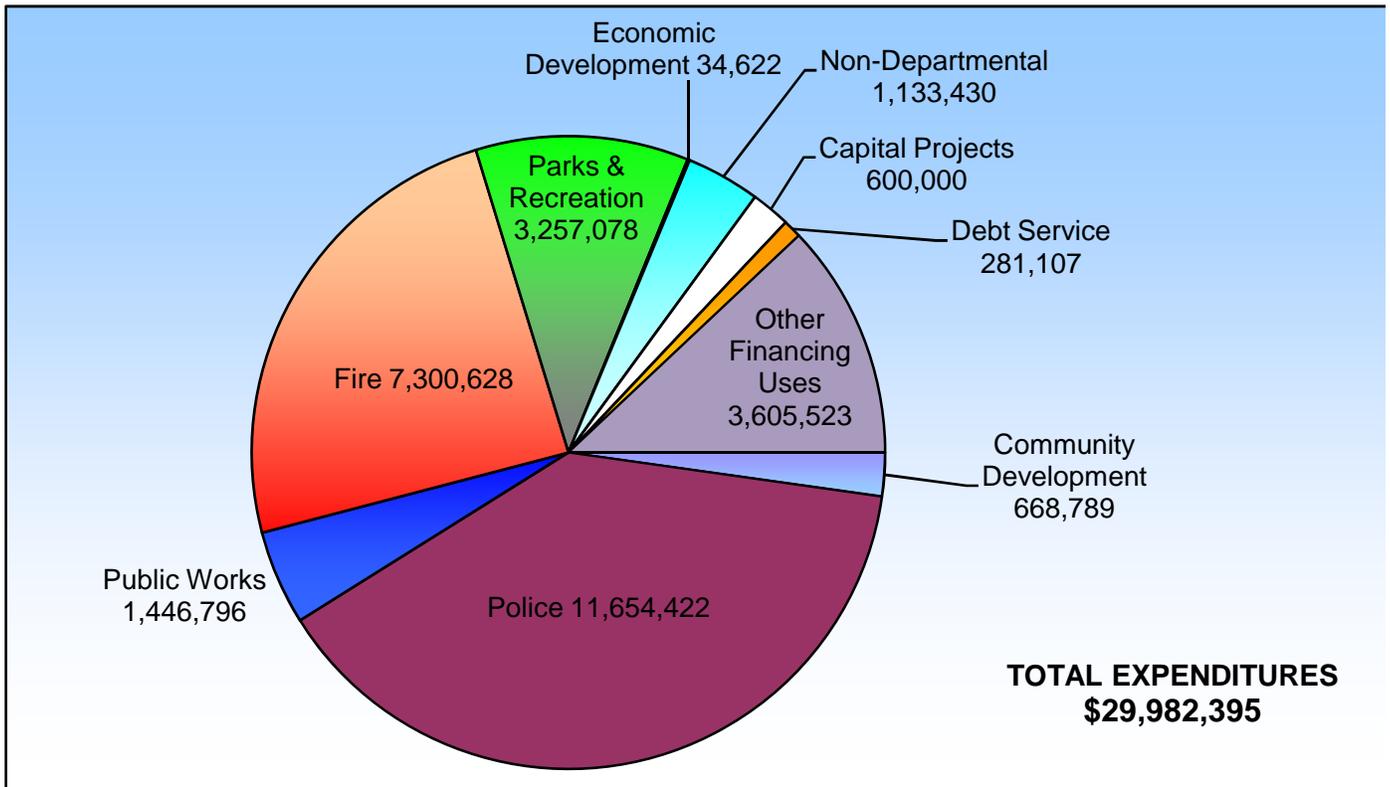
* Does not include debt service, projects or other financing uses



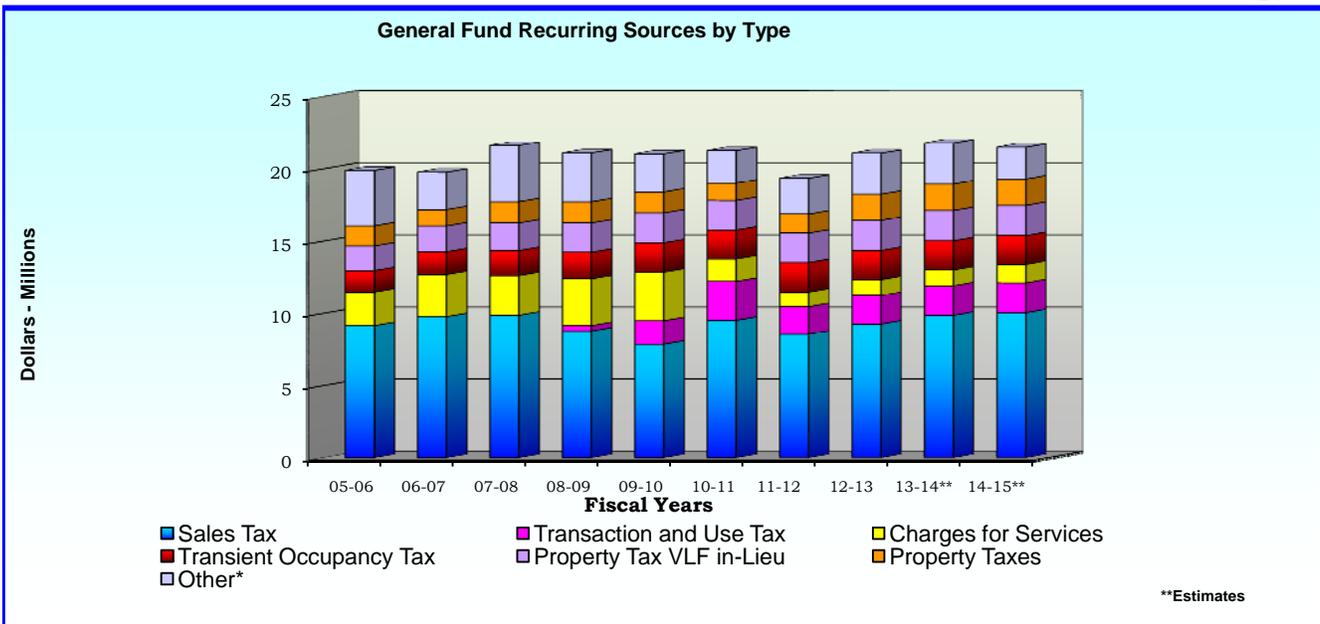
REVENUES: WHERE IT COMES FROM



EXPENDITURES: WHERE IT GOES



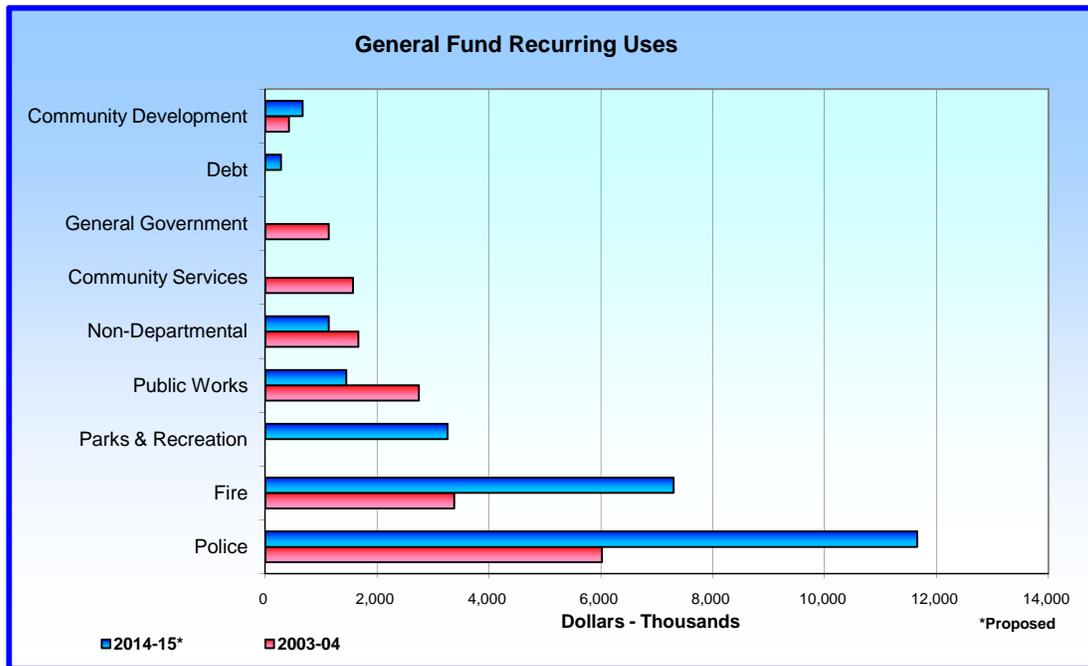
General Fund Trends



	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14**	14-15**
Sales Tax	\$ 9,151,037	\$ 9,767,023	\$ 9,863,453	\$ 8,775,000	\$ 7,860,886	\$ 9,518,499	\$ 8,556,098	\$ 9,268,711	\$ 9,866,000	\$ 10,044,000
Transaction and Use Tax	-	-	-	375,000	1,628,022	2,688,403	1,900,000	1,966,634	2,038,000	2,062,000
Transaction and Use Tax - Measure O	-	-	-	-	-	-	3,800,000	4,004,028	4,076,000	4,124,000
Charges for Services	2,323,742	2,912,190	2,746,130	3,236,585	3,356,328	1,539,094	1,017,791	1,092,381	1,087,887	1,264,991
Transient Occupancy Tax	1,463,487	1,587,382	1,742,728	1,848,000	2,032,584	2,002,077	2,019,361	2,032,949	2,030,000	2,000,000
Property Tax VLF in-Lieu	1,724,184	1,764,588	1,885,279	2,003,284	2,072,725	2,060,682	2,051,626	2,060,744	2,100,929	2,100,929
Property Taxes	1,370,716	1,147,809	1,481,308	1,475,000	1,437,587	1,192,487	1,325,932	1,810,383	1,818,300	1,820,000
Other*	3,848,520	2,584,897	3,889,572	3,369,900	2,630,601	2,243,214	2,476,657	2,830,049	2,837,336	2,190,710
Total	\$ 19,881,686	\$ 19,763,889	\$ 21,608,470	\$ 21,082,769	\$ 21,018,733	\$ 21,244,456	\$ 23,147,465	\$ 25,065,879	\$ 25,854,452	\$ 25,606,630

“Recurring sources” include all revenues and other financing sources except certain one-time or windfall revenues, such as special grants, refunds and transfers in. They basically represent what is available for funding the ongoing operations of the General Fund on a consistent basis.

* Includes Business License Tax, Licenses, Permits & Franchises, Intergovernmental Revenues, Fines & Forfeits, Miscellaneous Revenues and other taxes.

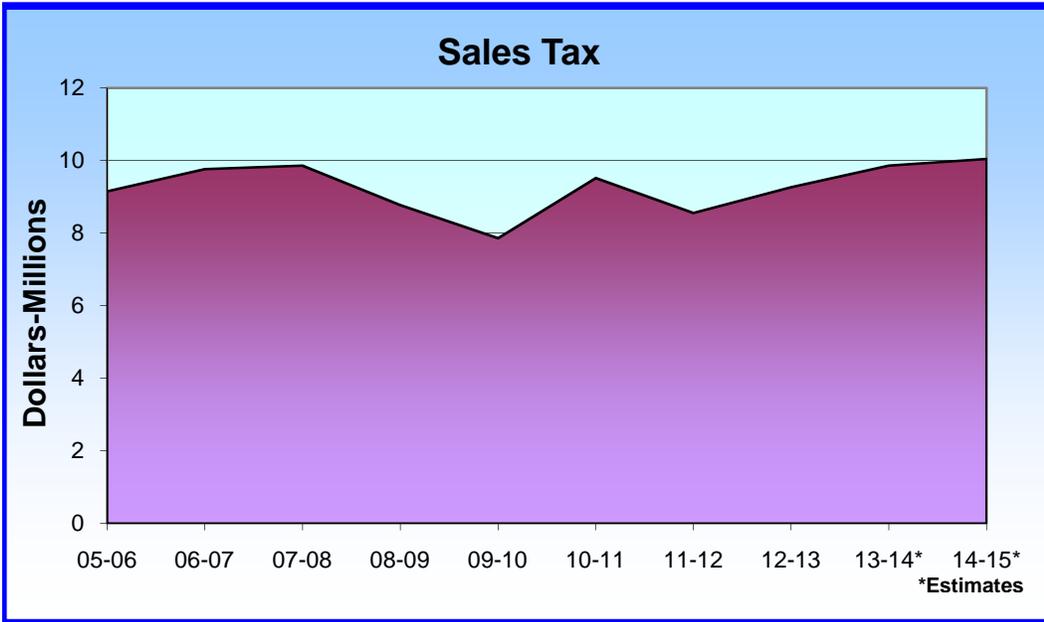


	2003-04	2014-15*
Police	\$ 6,016,542	\$ 11,654,422
Fire	3,379,589	7,300,628
Parks & Recreation	-	3,257,078
Public Works	2,745,354	1,446,796
Non-Departmental	1,666,150	1,133,430
Community Services	1,567,750	-
General Government	1,135,768	-
Debt	-	281,107
Community Development	425,388	668,789
Economic Development	-	34,622
Subtotal (per graph)	\$ 16,936,541	\$ 25,776,872
Capital Projects	-	600,000
Other Financing Uses	16,800	3,605,523
Total	\$ 16,953,341	\$ 29,982,395

"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.



MAJOR REVENUES OF THE GENERAL FUND:



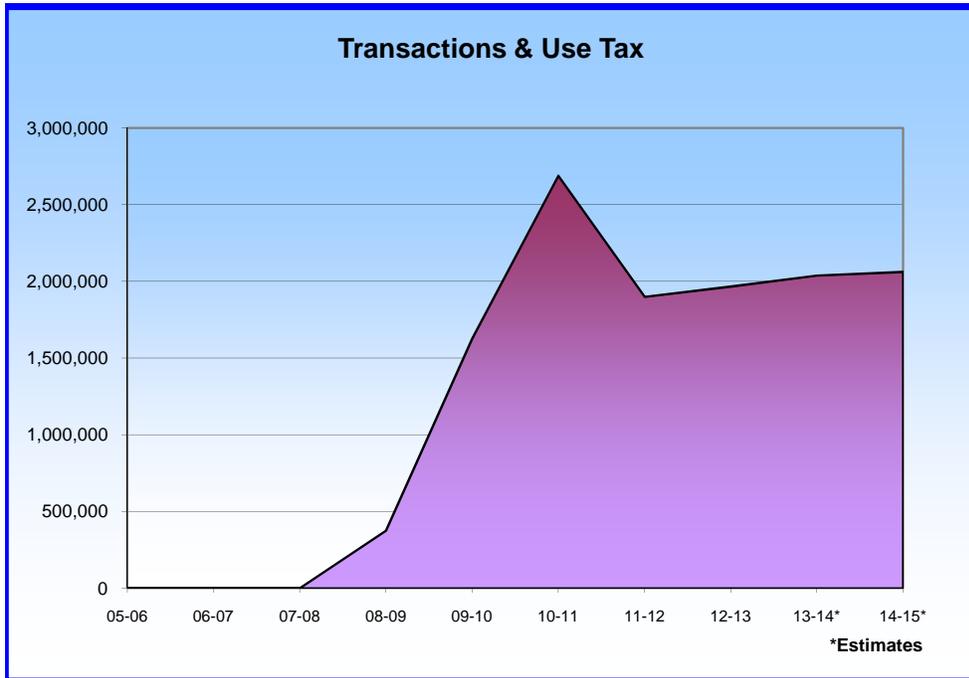
Year	Sales Tax
05-06	9,151,037
06-07	9,767,023
07-08	9,863,453
08-09	8,775,000
09-10	7,860,886
10-11	9,518,499
11-12	8,556,098
12-13	9,268,711
13-14*	9,866,000
14-15*	10,044,000

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:

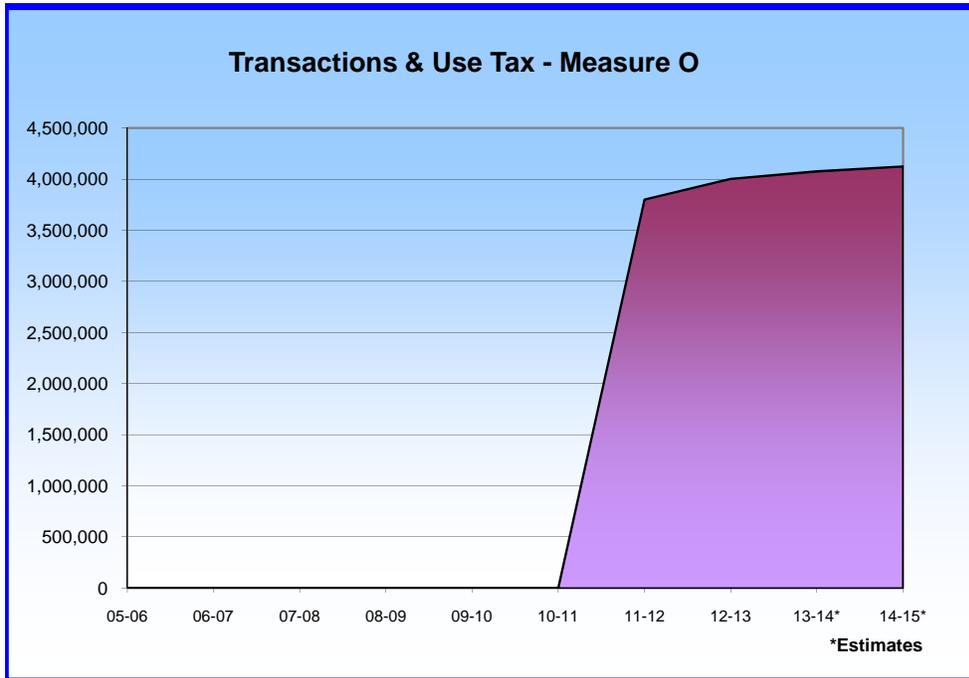
General Merchandise	42%
Autos and Transportation	18%
Business and Industry	7%
Building and Construction	8%
Restaurants and Hotels	8%
Fuel and Service Stations	10%
Food and Drugs	6%



Year	Transactions & Use Tax
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	1,966,634
13-14*	2,038,000
14-15*	2,062,000

Transaction & Use Tax

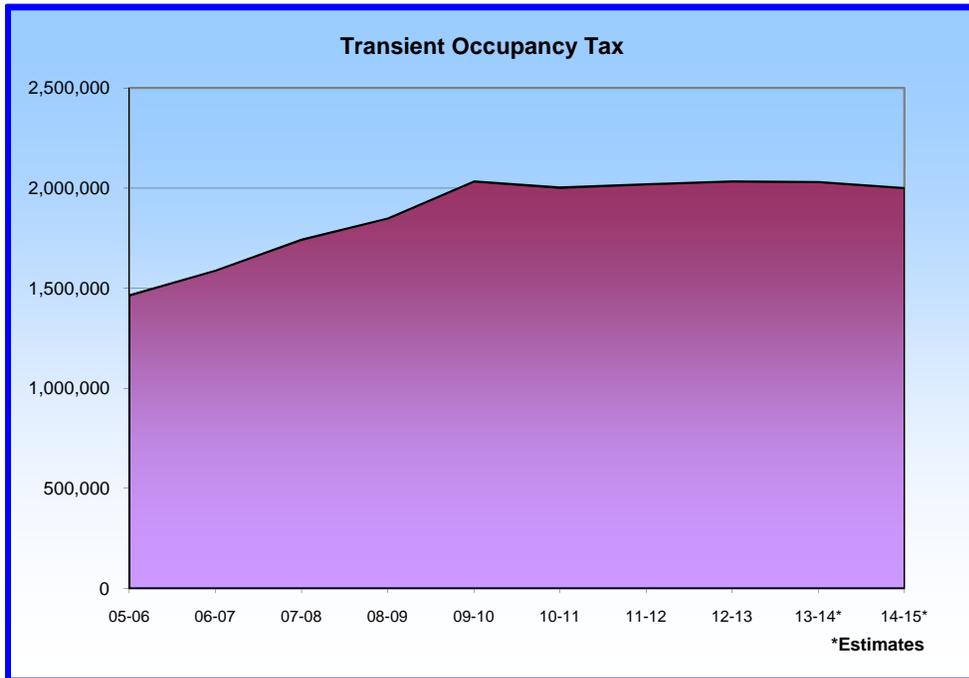
In November 2008 the voters of the City of Eureka approved a 0.25% retail transactions and use tax with the passage of Measure D, which also required the repeal of the Utility User's Tax. Both changes were effective April 1, 2009. In November 2009, the voters of the City of Eureka approved a 0.50% transactions and use tax with the passage of Measure O, effective April 1, 2011.



Transaction & Use Tax - Measure O

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.

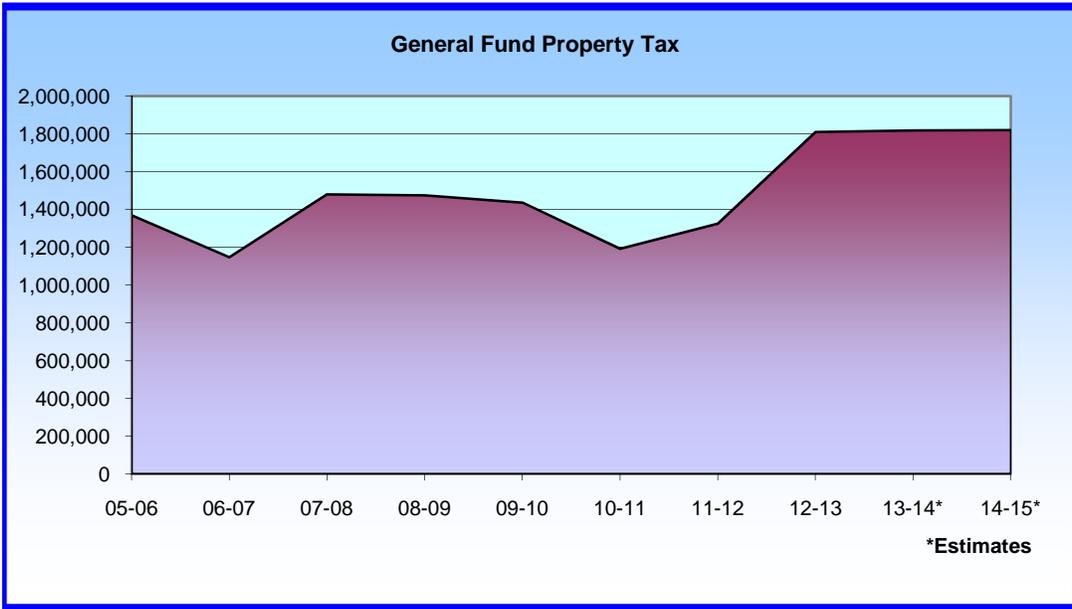
General Fund Trends



Year	Transient Occupancy Tax
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	2,032,949
13-14*	2,030,000
14-15*	2,000,000

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.

General Fund Trends



Year	Property Tax
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	1,810,383
13-14*	1,818,300
14-15*	1,820,000

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.



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...



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 2014-15

City Manager

Development Project Manager position eliminated (1 FTE)
Decrease in the department of 1 FTE

City Clerk

Information Services Manager position frozen
Central Services Assistant transferred from Finance
Central Services Assistant reclassified to Administrative Assistant
No change in FTE

Finance Department

Accountant II position reclassified as Assistant to the Finance Director
Central Services Assistant transferred to City Clerk
Accounting Specialist position frozen
No change in FTE

City Attorney

Deputy City Attorney added (1 FTE)
Legal Secretary reclassified to Legal Assistant
Increase in the department of 1 FTE

Police

(2) Police Lieutenants upgraded to Police Captains, but positions are frozen
Police Captain position frozen
Communications Supervisor position frozen
(2) Police Officers frozen
Police Records Specialist frozen
Communications Dispatcher RPT eliminated (0.6 FTE)
Project Manager eliminated (1 FTE)
Decrease in the department of 1.6 FTE.

Fire

(2) Fire Battalion Chief positions reclassified to Fire Captain positions
(2) Firefighter positions frozen
No change in FTE

Public Works Department

Maintenance Worker I/II position was eliminated (1 FTE)
Assistant Engineer position was eliminated (1 FTE)
Decrease in the department of 1 FTE

Community Development Department

The Building Division was transferred to the Building & Housing Department (5 FTE)
Housing Division was transferred to the Building & Housing Department (1 FTE)
Senior Administrative position reduced to RPT (Decrease 0.25 FTE)
Decrease in the department of 6.25 FTE

Building & Housing Department

The Building Division was transferred from Community Development (5 FTE)
Housing Division was transferred from Community Development (1 FTE)
Increase in the department of 6 FTE

Full-Time Equivalent Positions by Department



	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Actual</u>	<u>2014-15</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>4.50</u>	<u>3.50</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
Administrative Assistant	-	-	1.00
Central Services Assistant	-	1.00	-
Total	<u>4.50</u>	<u>5.50</u>	<u>5.50</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	1.00
Assistant Finance Director	1.00	-	-
Assistant to the Finance Director	-	1.00	1.00
Finance Office Supervisor	-	1.00	1.00
Accounting Supervisor	1.00	-	-
Accountant I/II	1.00	1.00	1.00
Accounting Specialist I/II	4.00	5.00	5.00
Accounting Specialist I/II (RPT)	1.50	-	-
Accounting Technician II	2.00	2.00	2.00
Senior Administrative Assistant-Confidential	0.20	0.20	0.20
Central Services Assistant	1.00	-	-
Total	<u>12.70</u>	<u>12.20</u>	<u>12.20</u>
CITY ATTORNEY			
City Attorney	1.00	1.00	1.00
Deputy City Attorney	-	-	1.00
Legal Assistant	1.00	-	1.00
Legal Secretary	-	1.00	-
Total	<u>2.00</u>	<u>2.00</u>	<u>3.00</u>

Full-Time Equivalent Positions by Department



	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Actual</u>	<u>2014-15</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	9.00
Communications Supervisor	1.00	1.00	1.00
Neighborhood Oriented Policing Officer	1.00	1.00	1.00
Police Captain	1.00	1.00	3.00
Police Lieutenant	2.00	2.00	-
Police Officer	39.00	42.00	42.00
Police Officer (COPS grant)	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	-
Senior Administrative Services Assistant	1.00	1.00	1.00
Senior Communications Dispatcher	3.00	3.00	3.00
Total	<u>85.60</u>	<u>86.60</u>	<u>87.00</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	11.00
Fire Battalion Chief	5.00	5.00	3.00
Fire Engineer	12.00	12.00	12.00
Fire Services Officer	1.00	1.00	1.00
Firefighter	13.00	13.00	12.00
Total	<u>43.00</u>	<u>43.00</u>	<u>42.00</u>
PARKS & RECREATION			
Parks & Recreation Director	1.00	1.00	1.00
Deputy Parks & Recreation Director	-	1.00	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	1.00
Assistant Recreation Coordinator (RPT)	-	0.70	0.70
Harbor Facilities Coordinator	-	-	-
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	1.00
Head Zookeeper/Veterinarian Technician	-	-	-
Maintenance Supervisor	1.00	1.00	1.00

Full-Time Equivalent Positions by Department



	2012-13	2013-14	2014-15
	Actual	Actual	Budget
PARKS & RECREATION (continued)			
Maintenance Worker I/II	3.00	3.00	3.00
Maintenance Worker I/II (RPT)	-	0.70	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	-	-
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	-	-	-
Zoo Education & Operations Supervisor	1.00	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
Total	<u>27.46</u>	<u>28.86</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	-	-	-
Fleet Services Manager	1.00	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	6.50	6.50	5.50
Maintenance Worker I/II (RPT)			
Public Works Operations Manager	1.00	1.00	1.00
Senior Administrative Services Assistant	1.00	1.00	1.00
Senior Custodian	1.00	1.00	1.00
Senior Equipment Mechanic	1.00	1.00	1.00
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			
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

Full-Time Equivalent Positions by Department



	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Actual</u>	<u>2014-15</u> <u>Budget</u>
PUBLIC WORKS (continued)			
Utility Operations Supervisor	2.00	2.00	2.00
Utility Worker I/II	12.50	12.50	12.50
Wastewater Technician	1.00	-	-
Infiltration & Inflow Coordinator	-	1.00	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	-
Associate Civil Engineer	2.00	2.00	2.00
Engineering Technician I/II	4.00	3.00	3.00
Traffic Engineering Analyst	-	1.00	1.00
Senior Administrative Services Assistant	-	-	-
Project Manager	1.00	1.00	1.00
Administrative Technician I/II	1.00	1.00	1.00
Total	<u>76.00</u>	<u>76.00</u>	<u>74.00</u>
COMMUNITY DEVELOPMENT			
Community Development Director	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00
Senior Administrative Assistant	1.00	1.00	0.75
Senior Planner	2.00	2.00	2.00
Total	<u>6.00</u>	<u>6.00</u>	<u>5.75</u>
BUILDING			
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	-	-
Plans Examiner / Senior Building Inspector	-	1.00	1.00
Project Manager (Housing)	1.00	1.00	1.00
Total	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
TOTAL	<u>271.51</u>	<u>275.46</u>	<u>272.61</u>

Full-Time Equivalent Positions by Department



Summary of Changes:

FY 2013-14 Adopted Budget Total	275.46
Increase in Police	2.00
Decrease in Fire	(1.00)
FY 2013-14 Actual FTE Total	276.46
Decrease in City Manager	(1.00)
Increase in City Attorney	1.00
Decrease in Police	(1.60)
Decrease in Public Works	(2.00)
Decrease in Community Development	(7.25)
Increase in Building & Housing	<u>7.00</u>
FY 2014-15 Adopted Budget Total	<u><u>272.61</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	1,926,333	22,078,501	3,362,331	25,464,507	151,565	398,625	0	101,690	1,250,778
Measure "O"	8,511	4,076,000	0	453,179	215,490	0	0	3,407,331	8,511
Econ Dev/Revolving Loan	194,112	40,000	0	28,041	0	0	0	0	206,071
Gas Tax	969,219	2,571,347	0	730,697	0	1,939,087	0	0	870,782
Habitat Acq. & Rest.	(76,963)	0	0	0	0	0	0	0	(76,963)
Environmental Programs	(1,852)	95,000	0	72,026	0	0	0	0	21,122
Police Special Revenue	268,068	739,346	4,000	566,929	0	0	0	0	444,485
Parking Fund	50,146	177,100	0	155,784	24,936	14,823	0	0	31,703
Capital Improvements	3,676	0	0	0	0	0	0	0	3,676
Demolition Projects	(804,093)	0	0	0	0	175,000	0	0	(979,093)
Airport	120,387	0	0	80,024	0	0	0	0	40,363
Haz/Mat Response	178,761	51,908	0	44,337	0	0	0	0	186,332
CPR Fund	22,973	20,000	0	16,785	0	0	0	0	26,188
CDBG - Housing	382,151	0	0	0	0	0	0	0	382,151
CDBG - T & P	(21,355)	80,000	0	80,000	0	0	0	0	(21,355)
HOME Program	909,904	935,250	0	5,000	0	0	0	0	1,840,154
Housing	107,001	0	0	0	0	0	0	0	107,001
Rental Rehab/Housing	105,966	0	0	0	0	0	0	0	105,966
Cal Home Grant Fund	103,003	0	0	7,200	0	0	0	0	95,803
City Housing - Low/Mod	743,492	0	0	110,365	0	0	0	0	633,127
Water	14,873,990	7,182,049	0	5,770,223	1,771,848	3,485,108	0	35,000	10,993,860
Wastewater	15,157,732	14,836,519	12,764,710	6,309,090	1,296,277	14,355,046	0	12,799,710	7,998,838
Transit	226,874	2,682,191	0	2,601,816	0	0	0	0	307,249
Humboldt Bay	(608,943)	911,014	0	751,891	284,745	0	50,000	0	(784,565)
Building	(77,487)	713,500	192,690	990,053	0	3,453	0	0	(164,803)
Golf Course	207,746	25,407	0	9,065	0	15,000	0	0	209,088
Equipment Operations	1,581,350	1,683,623	0	2,088,989	0	0	0	0	1,175,984
Risk Management	(642,252)	1,758,592	0	1,798,988	0	0	0	0	(682,648)
Information Technology Oper	283,198	951,783	0	1,101,232	60,396	0	0	0	73,353
Internal Operations	(231,502)	3,382,189	20,000	3,224,128	0	74,370	0	0	(127,811)
F & P Retirement	57,961	427,179	0	439,364	0	0	0	0	45,776
	<u>36,018,107</u>	<u>65,418,498</u>	<u>16,343,731</u>	<u>52,899,713</u>	<u>3,805,257</u>	<u>20,460,512</u>	<u>50,000</u>	<u>16,343,731</u>	<u>24,221,123</u>
SUCCESSOR AGENCY / ERA FUNDS									
Successor Agency-Debt Svc	2,185,390	0	0	84	0	0	0	0	2,185,306
Successor Agency-Cap Proj	415,914	0	0	0	0	47,401	0	0	368,513
Successor Agency- Econ Dev /	24,194	250,000	0	250,000	0	0	0	0	24,194
	<u>2,625,498</u>	<u>250,000</u>	<u>0</u>	<u>250,084</u>	<u>0</u>	<u>47,401</u>	<u>0</u>	<u>0</u>	<u>2,578,013</u>
TOTAL - ALL FUNDS	<u><u>38,643,605</u></u>	<u><u>65,668,498</u></u>	<u><u>16,343,731</u></u>	<u><u>53,149,797</u></u>	<u><u>3,805,257</u></u>	<u><u>20,507,913</u></u>	<u><u>50,000</u></u>	<u><u>16,343,731</u></u>	<u><u>26,799,136</u></u>

Recap of Funds - FY 2014/15



Fund Description	Beginning Working Capital	Projected Revenues	Transfers In	Operating Budgets	Debt Serv	Projects	Reserves	Transfers Out	Ending Working Capital
CITY FUNDS									
General	1,250,778	22,282,630	3,725,523	25,098,319	151,565	600,000	0	0	1,409,047
Measure "O"	8,511	4,124,000	0	397,446	129,542	0	0	3,605,523	0
Econ Dev/Revolving Loan	206,071	524,336	0	470,800	0	0	0	0	259,607
Gas Tax	870,782	2,384,246	0	775,927	0	1,517,476	0	0	961,625
Habitat Acq. & Rest.	(76,963)	256,000	0	0	0	263,310	0	0	(84,273)
Environmental Programs	21,122	95,050	0	73,882	0	0	0	0	42,290
Police Special Revenue	444,485	388,545	0	1,005,802	0	0	0	0	(172,772)
Parking Fund	31,703	175,000	0	143,442	0	0	0	0	63,261
Capital Improvements	3,676	0	0	0	0	0	0	0	3,676
Demolition Projects	(979,093)	325,000	0	0	0	50,000	0	0	(704,093)
Airport	40,363	23,300	0	63,006	0	0	0	0	657
Haz/Mat Response	186,332	51,908	0	57,945	0	0	0	0	180,295
CPR Fund	26,188	20,000	0	11,512	0	0	0	0	34,676
CDBG - Housing	382,151	47,000	0	367,350	0	0	0	0	61,801
CDBG - T & P	(21,355)	1,100,000	0	80,000	0	0	0	0	998,645
HOME Program	1,840,154	50,000	0	873,750	0	0	0	0	1,016,404
Housing	107,001	0	0	34,950	0	0	0	0	72,051
Rental Rehab/Housing	105,966	0	0	100,000	0	0	0	0	5,966
Cal Home Grant Fund	95,803	0	0	72,840	0	0	0	0	22,963
City Housing - Low/Mod	633,127	0	0	240,861	0	0	0	0	392,266
Water	10,993,860	7,225,350	0	5,512,638	1,766,527	415,424	0	60,000	10,464,621
Wastewater	7,998,838	11,029,319	773,433	6,247,693	1,298,620	8,779,814	0	833,433	2,642,030
Transit	307,249	1,742,166	0	1,746,178	0	0	0	0	303,237
Humboldt Bay	(784,565)	948,293	0	703,797	282,826	0	0	0	(822,895)
Building	(164,803)	839,000	0	949,756	0	0	0	0	(275,559)
Golf Course	209,088	25,000	0	8,776	0	119,592	0	0	105,720
Equipment Operations	1,175,984	1,493,345	0	2,030,764	0	0	0	0	638,565
Risk Management	(682,648)	1,898,512	0	1,902,611	0	0	0	0	(686,747)
Information Technology Ope	73,353	1,295,651	0	1,062,224	60,402	0	0	0	246,378
Internal Operations	(127,811)	3,070,067	0	3,141,299	0	113,000	0	0	(312,043)
F & P Retirement	45,776	397,446	0	405,533	0	0	0	0	37,689
	<u>24,221,123</u>	<u>61,811,164</u>	<u>4,498,956</u>	<u>53,579,101</u>	<u>3,689,482</u>	<u>11,858,616</u>	<u>0</u>	<u>4,498,956</u>	<u>16,905,088</u>
SUCCESSOR AGENCY FUNDS									
Successor Agency-Debt Svc	2,185,306	2,603,058	0	84	2,579,604	0	0	0	2,208,676
Successor Agency-Cap Proj	368,513	0	0	4	0	103,394	0	0	265,115
Successor Agency- Econ De	24,194	250,000	0	250,000	0	0	0	0	24,194
	<u>2,578,013</u>	<u>2,853,058</u>	<u>0</u>	<u>250,088</u>	<u>2,579,604</u>	<u>103,394</u>	<u>0</u>	<u>0</u>	<u>2,497,985</u>
TOTAL - ALL FUNDS	<u><u>26,799,136</u></u>	<u><u>64,664,222</u></u>	<u><u>4,498,956</u></u>	<u><u>53,829,189</u></u>	<u><u>6,269,086</u></u>	<u><u>11,962,010</u></u>	<u><u>0</u></u>	<u><u>4,498,956</u></u>	<u><u>19,403,073</u></u>



Section C
Fund Summaries

Fund Summaries



OVERVIEW

This section summarizes revenues, capital improvements, and changes in Working Capital for each of the City's operating funds. Changes in Working Capital are provided for the previous fiscal year (2013-14), and the fiscal year covered by the 2014-15 Adopted Budget.

The following funds are included in this section:

CITY FUNDS:

General Funds

- General Fund
- Measure O

Special Revenue Funds

- Economic Development Revolving Loan Funds
- Gas Tax/State Highway Funds
- Habitat Acquisition and Restoration fund
- Environmental Programs Fund
- Police Special Revenue Funds
- Capital Improvements
- Demolitions Projects Fund
- Airport Fund
- Hazardous Materials Response Fund
- CDBG Housing Fund
- CDBG General Allocation Fund
- HOME Investment Partnership Program Fund
- Rental Rehab Funds
- Housing Fund
- CPR Fund

Enterprise Funds

- Water Utility
- Water Capital Projects
- Wastewater Utility
- Transit Fund
- Humboldt Bay
- Building Fund
- Golf Course Fund

Internal Service Funds

- Equipment Operations Fund
- Risk Management Fund
- Internal Operations
- Information Technology Operations

Trust and Agency Funds

- Fire and Police Retirement Fund

Fund Summaries



OVERVIEW, Continued

EUREKA REDEVELOPMENT AGENCY (ERA) & SUCCESSOR AGENCY FUNDS:

Internal Service Funds

Successor Agency Economic Development Administration Fund

Special Revenue Funds

Successor Agency Housing Fund

Debt Service Funds

Successor Agency Debt Service Funds

Capital Projects Funds

Successor Agency Capital Projects Funds

EUREKA PUBLIC FINANCING AUTHORITY (EPFA) FUNDS:

Debt Service Funds

EPFA Debt Service Funds

General Funds



The General Fund is the operating fund for the City which accounts for all the assets and resources used for financing the general administration of the City and the traditional services provided to the citizens, such as fire, police, parks and recreation.

The Measure O Fund is the operating fund for the City which accounts for all the assets and resources derived from Measure O (.5% City Transaction and Use Tax) used to provide important and valued services to the community.

FUND SUMMARIES - CITY FUNDS

GENERAL FUNDS

	<u>General</u>	<u>Measure "O"</u>
Working Capital-7/1/13	1,926,333	8,511
SOURCES:		
Revenues:		
Taxes	16,231,776	4,076,000
Licenses, Permits & Franchises	931,700	-
Intergovernmental	3,068,192	-
Charges for Services	1,140,433	-
Fines & Forfeits	220,000	-
Miscellaneous	186,351	-
Transfers from Other Funds	3,362,331	-
Other Financing Sources	300,049	-
Total Sources	<u>25,440,832</u>	<u>4,076,000</u>
USES:		
Operating Budgets	25,464,507	453,179
Debt Service	151,565	215,490
Projects	398,625	-
Transfers to Other Funds	101,690	3,407,331
Total Uses	<u>26,116,387</u>	<u>4,076,000</u>
Working Capital-6/30/14	<u>1,250,778</u>	<u>8,511</u>
SOURCES:		
Revenues:		
Taxes	16,402,700	4,124,000
Licenses, Permits & Franchises	943,200	-
Intergovernmental	2,450,929	-
Charges for Services	1,264,991	-
Fines & Forfeits	234,200	-
Miscellaneous	186,610	-
Transfers from Other Funds	3,725,523	-
Other Financing Sources	800,000	-
Total Sources	<u>26,008,153</u>	<u>4,124,000</u>
USES:		
Operating Budgets	25,098,319	397,446
Debt Service	151,565	129,542
Projects	600,000	-
Transfers to Other Funds	-	3,605,523
Total Uses	<u>25,849,884</u>	<u>4,132,511</u>
Working Capital-6/30/15	<u>1,409,047</u>	<u>-</u>

Special Revenue Funds



Special Revenue Funds are used to account for revenues designated for financing specified activities of the City. The Special Revenue Funds of the City are:

- **Economic Development Revolving Loan Funds** - These funds are used to account for the proceeds of Community Development Block grants, as required by federal regulations. Also, reimbursement of block grant economic development loans ("program income") is received into these funds.
- **Gas Tax/State Highway Funds** - These funds are required by state law to account for gas tax monies allocated by the State. Taxes levied by the State on gasoline and other motor fuels are allocated among cities, counties, and the State. The funds can be used for street and road expenditures, as defined by state law. Occasionally, other street and road related grants are received into this fund. Other revenues include State Highway funds traded for Federal ISTEA funds (per California Senate Bill 1435). The funds can be used for the same purposes as gas tax funds (see above). Under SB 45, the State Transportation Improvement Plan provides funding for approved local street projects. Revenues are derived from both state and federal funds. Revenue received from CalTrans through the sale of property to fund projects that provide congestion relief for travel through the City is also allocated here. These funds are also used to account for revenue received from the State for the purpose of street and highway pavement maintenance, rehabilitation, and reconstruction of necessary associated facilities such as drainage and traffic devices.
- **Habitat Acquisition and Restoration Fund** - This fund is used to account for grants and other funds restricted or designated specifically for acquisition, restoration, or mitigation projects approved by the City.
- **Environmental Programs Fund** - Revenues to this fund are restricted by law for implementation of various environmental programs throughout the City, particularly solid waste source reduction.
- **Special Police Revenue Funds** - These funds are used to account for revenues from several programs which are restricted as to use for police programs. These include drug asset forfeitures, vehicle theft funds, the State supplemental law enforcement services program, traffic offender funds, abandoned vehicle abatement funds, and the California law enforcement equipment program fund.
- **Capital Improvements** - Revenues to this fund include state and federal grants and transfers from other City funds designated by Council action to be used for specified capital maintenance/improvement projects.
- **Demolition Projects Fund** - Revenues of this fund consist primarily of transfers from the General Fund and are to be used for abatement actions authorized by the Municipal Code or by the Uniform Building Code.
- **Airport Fund** - Revenues to this fund are restricted by law for maintenance and capital improvement at the Eureka Municipal Airport.

Special Revenue Funds



- **Hazardous Materials Response Fund** - This fund receives revenues from the Hazardous Materials (Hazmat) Authority, the General Fund, grants and response charges to operate the Hazmat response team.
- **CDBG Housing Fund** - This fund accounts for its housing loan programs. The CDBG (Community Development Block Grant) Housing Fund accounts for loans of federal grant funds, and program income from repayments of those loans.
- **CDBG General Allocation Fund** - This fund is used to account for Community Block Grant Funds received for developing the Alzheimer's Resource Center.
- **HOME Investment Partnership Program Fund** - Revenues to this fund are federal funds channeled through the state, and will be used for rehabilitation of owner-occupied homes.
- **Rental Rehab Funds** - These funds are used to account for another housing loan program, funded by state grant funds.
- **Housing Fund** - This fund is used to account for the City's local housing program, and operates as a revolving loan fund.
- **CPR Fund** - This fund is used to account for fire department training of citizens and public personnel in CPR techniques.

FUND SUMMARIES - CITY FUNDS

SPECIAL REVENUE FUNDS

	Econ Dev./ Revolving Loan	Habitat Acquisition & Restoration	Environmental Programs	Capital Improvements
Working Capital-7/1/13	194,112	(76,963)	(1,852)	3,676
SOURCES:				
Revenues	40,000	-	95,000	-
Transfers from Other Funds	-	-	-	-
Total Sources	<u>40,000</u>	<u>-</u>	<u>95,000</u>	<u>-</u>
USES:				
Operating Budgets	28,041	-	72,026	-
Projects	-	-	-	-
Debt Service	-	-	-	-
Transfers to Other Funds	-	-	-	-
Total Uses	<u>28,041</u>	<u>-</u>	<u>72,026</u>	<u>-</u>
Working Capital-6/30/14	<u>206,071</u>	<u>(76,963)</u>	<u>21,122</u>	<u>3,676</u>
SOURCES:				
Revenues	524,336	256,000	95,050	-
Transfers from Other Funds	-	-	-	-
Total Sources	<u>524,336</u>	<u>256,000</u>	<u>95,050</u>	<u>-</u>
USES:				
Operating Budgets	470,800	-	73,882	-
Projects	-	263,310	-	-
Debt Service	-	-	-	-
Transfers to Other Funds	-	-	-	-
Total Uses	<u>470,800</u>	<u>263,310</u>	<u>73,882</u>	<u>-</u>
Working Capital-6/30/15	<u>259,607</u>	<u>(84,273)</u>	<u>42,290</u>	<u>3,676</u>

FUND SUMMARIES - CITY FUNDS

SPECIAL REVENUE FUNDS

	Demolition Projects	Airport	Hazmat Response	CPR
Working Capital-7/1/13	(804,093)	120,387	178,761	22,973
SOURCES:				
Revenues	-	-	51,908	20,000
Transfers from Other Funds	-	-	-	-
Total Sources	-	-	51,908	20,000
USES:				
Operating Budgets	-	80,024	44,337	16,785
Projects	175,000	-	-	-
Debt Service	-	-	-	-
Transfers to Other Funds	-	-	-	-
Total Uses	175,000	80,024	44,337	16,785
Working Capital-6/30/14	(979,093)	40,363	186,332	26,188
SOURCES:				
Revenues	325,000	23,300	51,908	20,000
Transfers from Other Funds	-	-	-	-
Total Sources	325,000	23,300	51,908	20,000
USES:				
Operating Budgets	-	63,006	57,945	11,512
Projects	50,000	-	-	-
Debt Service	-	-	-	-
Transfers to Other Funds	-	-	-	-
Total Uses	50,000	63,006	57,945	11,512
Working Capital-6/30/15	(704,093)	657	180,295	34,676

FUND SUMMARIES - CITY FUNDS

SPECIAL REVENUE FUNDS

	Rental Rehab	Housing	City Housing Low/Mod	Gas Tax/ State Highway
Working Capital-7/1/13	105,966	107,001	743,492	969,219
SOURCES:				
Revenues	-	-	-	2,571,347
Transfers from Other Funds	-	-	-	-
Total Sources	-	-	-	2,571,347
USES:				
Operating Budgets	-	-	110,365	730,697
Projects	-	-	-	1,939,087
Debt Service	-	-	-	-
Transfers to Other Funds	-	-	-	-
Total Uses	-	-	110,365	2,669,784
Working Capital-6/30/14	105,966	107,001	633,127	870,782
SOURCES:				
Revenues	-	-	-	2,384,246
Transfers from Other Funds	-	-	-	-
Total Sources	-	-	-	2,384,246
USES:				
Operating Budgets	100,000	34,950	240,861	775,927
Projects	-	-	-	1,517,476
Debt Service	-	-	-	-
Transfers to Other Funds	-	-	-	-
Total Uses	100,000	34,950	240,861	2,293,403
Working Capital-6/30/15	5,966	72,051	392,266	961,625

FUND SUMMARIES - CITY FUNDS

SPECIAL REVENUE FUNDS

	Police Special Revenue	Parking Fund
Working Capital-7/1/13	268,068	50,146
SOURCES:		
Revenues	739,346	177,100
Transfers from Other Funds	4,000	-
Total Sources	743,346	177,100
USES:		
Operating Budgets	566,929	155,784
Projects	-	14,823
Debt Service	-	24,936
Transfers to Other Funds	-	-
Total Uses	566,929	195,543
Working Capital-6/30/14	444,485	31,703
SOURCES:		
Revenues	388,545	175,000
Transfers from Other Funds	-	-
Total Sources	388,545	175,000
USES:		
Operating Budgets	1,005,802	143,442
Projects	-	-
Debt Service	-	-
Transfers to Other Funds	-	-
Total Uses	1,005,802	143,442
Working Capital-6/30/15	(172,772)	63,261



Enterprise Funds



Enterprise Funds are used to account for activities which are intended to be self-supporting or where periodic determination of net income is appropriate for management control and accountability. Costs are financed primarily through user charges. The enterprise funds of the City are:

- **Water Utility:**

Water Utility Fund - The Water Fund is used to account for the operation and maintenance of the City's water utility. Revenues are primarily user charges. Rates are set periodically by the City Council.

- **Wastewater Utility:**

Wastewater Operating and Capital Funds - The Wastewater Operating Fund is used to account for the operation and maintenance of the City's sewer utility. Revenues are primarily user charges. This fund also accounts for wastewater bond proceeds and capital projects. Rates are set periodically by the City Council. This fund accounts for wastewater capital projects and revenues are primarily interfund or intergovernmental payments and debt proceeds.

- **Transit Fund** - Transit Fund revenues include State Transit Development Act (TDA) funds and fare revenues. These funds are used for administration and operation of the Eureka Transit System and Dial-a-Ride/Lift program, as well as the City's share of a county-wide transit system.

- **Humboldt Bay Operating Fund** - Revenues to this fund are restricted for use in the small boat basin and the Tidelands grant area and to fund the repayment of Economic Development Administration (EDA) bonds. During fiscal year 1996-97, the City received federal and state grants and state loan funding for the Small Boat Basin Rehabilitation project. Increased revenues resulting from this rehabilitation will be used to fund debt service on the loan and required reserves.

- **Building Fund** - In 1988, the building inspection, plan checking, and code enforcement functions were moved from the General Fund to a separate fund. This was done in response to recommendations from a citizens' committee. Revenues are permits and fees to maintain the construction regulation program, and transfers from the General Fund to fund the building code enforcement program.

- **Golf Course Fund** - In 1989, the City established an enterprise fund to account for operation of the Municipal Golf Course. Lease revenues are the funding source.

FUND SUMMARIES - CITY FUNDS

ENTERPRISE FUNDS

	Water Operating	Wastewater	Transit	Humboldt Bay Operating
Working Capital-7/1/13	14,873,990	15,157,732	226,874	(608,943)
REVENUES:				
User fees	7,051,361	6,479,610	322,000	409
Other revenues	130,688	8,356,909	2,360,191	910,605
Transfers and/or contributions	-	12,764,710	-	-
Total Sources	<u>7,182,049</u>	<u>27,601,229</u>	<u>2,682,191</u>	<u>911,014</u>
EXPENSES:				
Operating Expenses	5,770,223	6,309,090	2,601,816	751,891
Capital Projects	3,485,108	14,355,046	-	-
Reserves	-	-	-	50,000
Debt service	1,771,848	1,296,277	-	284,745
Transfers to/(from) Other Funds	35,000	12,799,710	-	-
Total Uses	<u>11,062,179</u>	<u>34,760,123</u>	<u>2,601,816</u>	<u>1,086,636</u>
Working Capital-6/30/14	<u>10,993,860</u>	<u>7,998,838</u>	<u>307,249</u>	<u>(784,565)</u>
REVENUES:				
User fees	7,225,350	6,470,800	328,555	-
Other revenues	-	4,558,519	1,413,611	948,293
Transfers and/or contributions	-	773,433	-	-
Total Sources	<u>7,225,350</u>	<u>11,802,752</u>	<u>1,742,166</u>	<u>948,293</u>
USES:				
Operating Expenses	5,512,638	6,247,693	1,746,178	703,797
Capital Projects	415,424	8,779,814	-	-
Reserves	-	-	-	-
Debt Service	1,766,527	1,298,620	-	282,826
Transfers out	60,000	833,433	-	-
TOTAL USES	<u>7,754,589</u>	<u>17,159,560</u>	<u>1,746,178</u>	<u>986,623</u>
Working Capital-6/30/15	<u><u>10,464,621</u></u>	<u><u>2,642,030</u></u>	<u><u>303,237</u></u>	<u><u>(822,895)</u></u>

FUND SUMMARIES - CITY FUNDS

ENTERPRISE FUNDS

	Building Fund	Municipal Golf Course
Working Capital-7/1/13	(77,487)	207,746
REVENUES:		
User fees	112,500	407
Other revenues	601,000	25,000
Transfers and/or contributions	192,690	-
Total Sources	<u>906,190</u>	<u>25,407</u>
EXPENSES:		
Operating Expenses	990,053	9,065
Capital Projects	3,453	15,000
Reserves	-	-
Debt service	-	-
Transfers to/(from) Other Funds	-	-
Total Uses	<u>993,506</u>	<u>24,065</u>
Working Capital-6/30/14	<u>(164,803)</u>	<u>209,088</u>
REVENUES:		
User fees	134,000	-
Other revenues	705,000	25,000
Transfers and/or contributions	-	-
Total Sources	<u>839,000</u>	<u>25,000</u>
USES:		
Operating Expenses	949,756	8,776
Capital Projects	-	119,592
Reserves	-	-
Debt Service	-	-
Transfers out	-	-
TOTAL USES	<u>949,756</u>	<u>128,368</u>
Working Capital-6/30/15	<u>(275,559)</u>	<u>105,720</u>

Internal Service Funds



Internal Service Funds are used to account for activities and services provided by one City organizational unit to another, financed through cost-reimbursement. The internal service funds of the City are:

- **Equipment Operations Fund** - This fund was established as an internal service fund through which City departments are charged for the use of vehicles and other equipment, based on actual operating costs. In addition, rates for vehicles and heavy equipment include a depreciation contribution factor to establish a reserve for future replacement.
- **Information Technology Operations Fund** - This fund was established to develop a reserve account for information technology equipment and software and will be used to fund future equipment and major software replacement based on an analysis of future needs. Each department is assessed an annual amount that will provide adequate funds to replace current computer and related equipment. In addition the fund provides City-wide support for all office automation equipment.
- **Internal Operations Fund** - This fund was established as an internal service fund through which City departments are charged for the operational services provided by the Legislative, Finance, City Attorney, Personnel, Facilities Maintenance and City Manager departments based on the actual operating costs.
- **Risk Management Fund** - This fund is used to account for the City's workers' compensation program, General Liability and property insurance program, and group health program. In March, 1993 the City joined the Redwood Empire Municipal Insurance Fund for its workers' compensation and liability insurance programs, changing from self-insurance to a municipal insurance pool. The City will continue to administer worker's compensation claims from prior to March, 1993, and existing liability claims.

FUND SUMMARIES - CITY FUNDS

INTERNAL SERVICE FUNDS

	<u>Risk Management</u>	<u>Equipment Operations</u>	<u>Information Technology Operations</u>	<u>Internal Operations</u>
Working Capital-7/1/13	(642,252)	1,581,350	283,198	(231,502)
SOURCES:				
Revenues	1,758,592	1,683,623	951,783	3,382,189
Transfers and/or contributions	-	-	-	20,000
Total Sources	<u>1,758,592</u>	<u>1,683,623</u>	<u>951,783</u>	<u>3,402,189</u>
USES:				
Operating Budgets	1,798,988	2,088,989	1,101,232	3,224,128
Capital Projects	-	-	-	74,370
Debt service	-	-	60,396	-
Total Uses	<u>1,798,988</u>	<u>2,088,989</u>	<u>1,161,628</u>	<u>3,298,498</u>
Working Capital-6/30/14	<u>(682,648)</u>	<u>1,175,984</u>	<u>73,353</u>	<u>(127,811)</u>
SOURCES:				
Revenues	1,898,512	1,493,345	1,295,651	3,070,067
Transfers and/or contributions	-	-	-	-
Total Sources	<u>1,898,512</u>	<u>1,493,345</u>	<u>1,295,651</u>	<u>3,070,067</u>
USES:				
Operating Budgets	1,902,611	2,030,764	1,062,224	3,141,299
Capital Projects	-	-	-	113,000
Debt service	-	-	60,402	-
Transfers Out	-	-	-	-
Total Uses	<u>1,902,611</u>	<u>2,030,764</u>	<u>1,122,626</u>	<u>3,254,299</u>
Working Capital-6/30/15	<u>(686,747)</u>	<u>638,565</u>	<u>246,378</u>	<u>(312,043)</u>

Trust Funds



Trust Funds are used to account for assets held in a trustee capacity for others.

Police and Fire Retirement Fund - This fund is a pension trust fund which was established to account for resources used to fund the City's local fire and police retirement system, which no longer has any active members. Previously funded by property taxes, the system is now funded by transfers from the General Fund.

FUND SUMMARIES - CITY FUNDS

TRUST FUND

	Fire & Police Retirement
Working Capital-7/1/13	57,961
ADDITIONS:	427,179
Total Additions	427,179
DEDUCTIONS:	
Benefits & Expenses	439,364
Total Deductions	439,364
Working Capital-6/30/14	45,776
ADDITIONS	397,446
Total Additions	397,446
DEDUCTIONS:	
Benefits & Expenses	405,533
Total Deductions	405,533
Working Capital-6/30/15	37,689

Special Revenue Funds

Redevelopment & Successor Agency



Special Revenue Funds are used to account for revenues designated for financing specified activities of the Redevelopment Agency (Agency). The Special Revenue Fund of the Agency is:

- **Successor Agency Administration Fund** - This fund was established to account for administrative services provided by the City to the Successor Agency.

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest of the Successor Agency. Revenues for this purpose include property tax increment. Tax increment revenues are used to repay City advances, loans from the Eureka Public Financing Authority, for the Low and Moderate Income Housing Fund twenty percent setaside required by state law, and for other legitimate redevelopment activities, such as administration and tax collection fees.

Capital Projects Funds

Capital Projects Funds are used to account for capital improvements of the Successor Agency which are financed by proceeds of tax allocation bonds and City advances.

FUND SUMMARIES

SUCCESSOR AGENCY FUNDS

	Successor Agency ERA <u>Debt Service</u>	Successor Agency Capital Projects <u>Projects</u>	Successor Agency Econ Dev Administration <u>Administration</u>
Working Capital-7/1/13	2,185,390	415,914	24,194
SOURCES:			
Revenues	-	-	250,000
Transfers from Other Funds	-	-	-
Total Sources	<u>-</u>	<u>-</u>	<u>250,000</u>
USES:			
Operating Budgets	84	-	250,000
Debt Service	-	-	-
Projects	-	47,401	-
Transfers to Other Funds	-	-	-
Total Uses	<u>84</u>	<u>47,401</u>	<u>250,000</u>
Working Capital-6/30/14	<u>2,185,306</u>	<u>368,513</u>	<u>24,194</u>
SOURCES:			
Revenues	2,603,058	-	250,000
Transfers from Other Funds	-	-	-
Total Sources	<u>2,603,058</u>	<u>-</u>	<u>250,000</u>
USES:			
Operating Budgets	84	4	250,000
Debt Service	2,579,604	-	-
Projects	-	103,394	-
Transfers to Other Funds	-	-	-
Total Uses	<u>2,579,688</u>	<u>103,398</u>	<u>250,000</u>
Working Capital-6/30/15	<u>2,208,676</u>	<u>265,115</u>	<u>24,194</u>



Section D
Revenues By Fund

Revenues By Fund - City Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
110	GENERAL FUND				
	TAXES:				
31110-0000	Secured-Current	2,442,631	1,560,000	1,818,300	1,820,000
31110-2011	Transfer to RDA	(632,248)	0	0	0
31111-0000	Unsecured-Current	99,824	110,000	110,000	110,000
31125-0000	Supp roll-current	26,004	40,000	40,000	40,000
31131-0000	Unsecured-prior	5,302	2,500	2,500	2,500
31135-0000	Supp. roll-prior	9,887	10,000	10,000	10,000
31301-0000	Sales tax	6,869,374	7,116,000	7,116,000	7,294,000
31302-0000	Sales tax-Pub Safety	297,630	250,000	250,000	250,000
31303-0000	Sales tax-In Lieu	2,101,707	2,500,000	2,500,000	2,500,000
31304-0000	Transaction & Use tax	1,966,634	2,038,000	2,038,000	2,062,000
31305-0000	Transfer tax	55,404	40,000	40,000	40,000
31501-0000	TOT	2,032,949	2,000,000	2,030,000	2,000,000
31502-0000	Humb Tourism Admin Fee Revenue	6,263	0	2,737	0
31601-0000	Reg bus license tax	224,869	230,000	230,000	230,000
31602-0000	Business license review fee	2,352	2,200	2,200	2,200
31603-0000	Bus lic penalties	7,805	9,000	9,000	9,000
31611-0000	BID - all areas	30,527	33,000	33,000	33,000
31905-0000	Timber yield tax	53	0	39	0
31920-0000	Utility users' tax	72	0	0	0
	Subtotal	15,547,039	15,940,700	16,231,776	16,402,700
	LICENSES, PERMITS & FRANCHISES:				
32101-0000	Animal licenses	59,060	52,000	52,000	52,000
32201-0000	Fire permits	267	400	400	400
32232-0000	Residential Parking Permits	1,200	0	500	0
32241-0000	Encroachment permits	25,500	20,000	20,000	20,000
32243-0000	Transportation perm.	894	800	800	800
32310-0000	Gas/Elec franchise	227,879	230,000	230,000	242,000
32320-0000	Cable TV franchise	277,998	278,000	278,000	278,000
32330-0000	Garbage franchise	347,802	350,000	350,000	350,000
	Subtotal	940,600	931,200	931,700	943,200
	INTERGOVERNMENTAL:				
33150-3601	FEMA - Emergency Ops Training	1,454	0	0	0
33250-0000	California - EMA	78,619	300,000	525,588	0
33303-0000	Humboldt Fire Dist #1	108,475	170,000	170,000	0
33303-1000	Joint HFD #1/Eureka EFD	3,594	0	0	0
33303-2000	Humboldt Bay Fire JPA	0	0	100	150,000
33305-0000	Motor veh. in-lieu	13,986	0	11,575	0
33311-0000	Prop tax VLF in-lieu	2,060,744	2,100,929	2,100,929	2,100,929
33315-0000	HOPTR	53,395	38,000	38,000	38,000
33318-0000	Booking fee reimb.	0	0	90,000	30,000
33330-0000	P.O.S.T.	31,525	22,000	22,000	22,000
33332-2000	EECBG (ARRA) Grant	135,556	0	0	0
33334-0000	Certified Local Gov Grant	0	12,000	0	0
33336-0000	911 Reimbursement Com Equipm	59,946	60,000	60,000	60,000
33392-0000	SB 90	56,999	50,000	50,000	50,000
	Subtotal	2,604,293	2,752,929	3,068,192	2,450,929
	CHARGES FOR SERVICES:				
34210-0000	Charges for Calls - PD	0	0	40,000	0
34211-0000	Sp. police services	69,760	40,000	56,000	40,000

Revenues By Fund - City Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
34214-0000	Police rev-counter	52,682	40,000	50,000	40,000
34215-0000	Police Calls for Service	217	0	0	0
34217-0000	False alarm charges	24,250	12,000	30,000	12,000
34221-0000	Sp. fire services	15,313	23,000	0	23,000
34222-0000	Fire marshal	2,983	0	0	0
34226-0000	Fire-counter charges	150	100	100	100
34229-0000	Fire - Training Officer	0	54,000	0	54,000
34231-0000	Plan Check Fees	7,570	6,600	7,900	6,600
34240-0000	Fire inspection fees	690	1,500	1,249	1,500
34242-0000	Fire plan check fees	15,909	12,000	17,000	12,000
34243-0000	Fire Inspection Mandated	33,176	30,000	34,000	30,000
34244-0000	Alarm permits	3,210	5,000	6,800	5,000
34311-0000	Survey service	(225)	3,000	0	3,000
34312-0000	Sales of plans/specs	3,442	1,200	1,200	1,200
34314-0000	Eng. subdivision fee	(150)	0	0	0
34315-0000	C.D. Deposits	1,380	0	500	0
34317-0000	Engineering reviews	9,545	10,000	10,000	10,000
34318-0000	Project Salaries	81,402	75,000	75,000	75,000
34319-0000	Engineering Agreement Fee	840	1,200	1,200	1,200
34321-0000	St. highway sweeping	0	23,000	11,476	68,856
34323-0000	Weed abatement chgs.	3,977	2,000	3,800	2,000
34341-0000	Custodial services	878	0	0	0
34342-0000	Electrician services	1,361	0	0	0
34410-0000	Recreation programs	0	0	0	26,600
34410-1024	Special classes	18,041	19,000	19,361	16,000
34410-1025	Men's softball	12,060	19,000	18,885	18,000
34410-1026	Women's softball	1,830	1,800	1,830	0
34410-1027	Coed softball	9,903	10,000	13,690	12,000
34410-1028	Men's basketball	6,630	10,500	7,650	9,000
34410-1029	30+ basketball	3,125	4,000	2,550	3,000
34410-1030	Women's volleyball	6,930	6,000	7,130	7,200
34410-1031	Coed volleyball	0	1,200	0	0
34410-1032	Softball tournaments	1,670	1,750	2,005	1,820
34410-1033	Hoopsters basketball	36,479	38,000	35,910	38,000
34410-1034	Roller skating	19,189	20,500	20,100	20,500
34410-1041	Special events	5,047	5,500	3,885	5,500
34410-1147	Adorni-clis Arts&crft	9,516	10,000	10,000	10,000
34410-1164	Non Res adlt sports	2,700	1,000	1,000	1,000
34410-1166	Non Res yth spec cl	0	0	40	0
34410-1168	Ryan Center	68,406	63,000	61,008	64,000
34410-1194	Youth-Eur City Schls	201,399	204,537	213,875	230,365
34410-1325	G.U.L.C.H. Recreation Program	2,768	3,000	2,588	(2,500)
34411-1042	Membership-resident	58,498	63,000	63,567	65,000
34411-1043	Membrsh-non-resident	0	0	10	0
34411-1044	Drop-in - resident	2,199	3,000	4,540	3,500
34411-1046	Open gym - resident	4,369	5,400	12,143	7,600
34411-1047	Bskbl/Vollbl Party	532	200	366	0
34412-0000	Zoo Admission	152,667	151,000	180,000	230,000
34413-0000	Zoo school visits	2,058	2,000	2,000	8,000
34414-0000	Zoo Education Grants	0	0	0	0
34415-0000	Zoo Tour Revenue	96	250	250	300
34419-0000	Staff-bldg. superv.	275	0	0	0
34419-1096	Cooper Gulch	0	0	0	0
34419-1100	Sequoia Park	200	0	300	0
34515-0000	Planning-sp svcs fee	2,138	2,000	2,000	2,000

Revenues By Fund - City Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
34516-0000	Historic pres. Fees	0	2,000	0	2,000
34517-0000	Business License Review Fee	0	2,000	0	2,000
34521-0000	Subdiv/vacation fees	0	0	2,000	0
34523-0000	C.D. Administrative	193	500	(2,050)	500
34524-0000	C.D. Ministerial	18,350	15,000	15,000	15,000
34525-0000	C.D. Discretionary	22,525	20,000	20,000	20,000
34526-0000	C.D. Environmental	0	0	0	0
34527-0000	C.D. Enforcement	74,426	60,000	70,000	60,000
34528-0000	Work w/o Project Approval	313	250	250	250
34600-0000	Medi - Can Admin fee for lie	0	0	0	0
34612-0000	Grant administration	15,684	0	0	0
34614-0000	Medi-Can Sched Inspect CD	110	0	55	0
34615-0000	Medi-Can Sched Inspect Fire	237	0	0	0
34616-0000	Medi-Can Sched Inspect Police	224	0	0	0
34617-0000	Medi-Can Warrant Inspect CD	0	0	230	0
34901-0000	Return check chgs	150	300	300	300
34910-0000	Printing charges	556	300	300	300
34911-0000	Postage charges	270	300	300	300
34913-0000	Subpoenaed emp. chgs	2,234	1,000	1,000	1,000
34915-0000	Misc. copy charges	24	0	140	0
34990-0000	Other misc fees	0	1,000	0	1,000
	Subtotal	1,092,381	1,087,887	1,140,433	1,264,991
FINES & FORFEITS:					
35220-0000	Criminal fines	14,189	12,000	14,000	12,000
35230-0000	Court fines	233,429	200,000	200,000	200,000
35263-0000	DUE Code violations	5,070	12,000	6,000	12,000
35411-0000	Medi-Can Failure to Comply 15	7,750	7,700	0	7,700
35425-0000	Medi-Can Ordinance Penalty	2,576	2,500	0	2,500
	Subtotal	263,014	234,200	220,000	234,200
MISCELLANEOUS:					
36110-0000	Pooled cash interest	16,660	22,000	0	22,000
36112-0000	Other interest	8,752	7,800	4,500	7,800
36112-3000	Medi-Can Interest on non-pmt	258	0	0	0
36112-2000	Code Violation Finance C	27,300	25,000	25,000	25,000
36199-0000	Change in FV of inv	2,653	0	0	0
36310-0000	Building rent	0	0	13,896	0
36310-1100	SN Properties Servicing	15,758	0	0	0
36310-1185	American Red Cross	1,560	1,560	1,560	1,560
36310-1190	Winniger Farms - Parcel M	15,000	7,500	7,500	7,500
36311-1094	Muni Auditorium	9,746	1,000	1,000	1,000
36311-1099	Zoo Multi Purpose Room Rent	1,290	0	0	300
36311-1100	Zoo Class Registration	12,268	16,000	14,000	14,750
36311-1102	Zoo Events/Rentals	0	0	3,000	1,650
36312-1098	Gymnasium	8,750	9,500	17,962	13,000
36312-1099	Meeting room	5,402	5,300	4,878	5,000
36314-1101	Kennedy-Hartman	500	1,000	400	1,000
36314-1102	Lights	670	240	200	200
36314-1195	Seq Park picnic area	540	500	895	750
36390-0000	Other rent & leases	2,721	1,000	1,095	1,000
36390-1001	Northcoast Children's Service	9,600	0	9,600	0
36504-0000	Myrtle Grove Cemet.	2,000	2,000	2,000	2,000
36506-1322	Par & Rec Sequioa Park Zoo	0	300	300	300

Revenues By Fund - City Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
36509-0000	Donations - Police Dept legal	(21)	0	0	0
36509-1236	Donations - Public Safety	65	0	0	0
36509-1238	Donations - Volunteer Patro	50	0	0	0
36509-2100	Donation -Miscellaneous Polic	1,005	0	0	0
36510-0000	Donations - Art & Culture	(31)	0	0	0
36510-1000	Dog Park Donations	403	0	0	0
36510-1100	Fireworks Donations	24,003	30,000	30,000	30,000
36810-0000	Cash over or short	(514)	0	0	0
36812-0000	Reimbursement-prior	3,305	5,000	25,000	5,000
36815-0000	Compens-prop damage	24,707	30,000	0	30,000
36819-0000	Sale of equip	0	0	2,000	0
36820-0000	Refunds	355,034	338,431	0	0
36821-0000	Sale-unclaimed prop	3,469	0	3,265	0
36822-0000	Rebates	5,350	4,300	4,300	4,300
36825-0000	Recovered Revenue	47,682	0	0	0
36890-0000	Miscellaneous	6,205	10,000	10,000	10,000
36890-2100	Police - Miscellaneous	2,384	2,500	4,000	2,500
	Subtotal	614,524	520,931	186,351	186,610
110	OTHER FINANCING SOURCES:				
39106-0000	Wastewater Oper Fund	0	0	35,000	60,000
39110-0000	Water Fund	0	0	35,000	60,000
39135-0000	Measure O Fund	3,812,611	3,447,873	3,292,331	3,605,523
39265-0000	Loss-pers property	205	0	0	0
39315-0000	Proceeds - Capital Leases	1,033,958	0	0	0
39800-0000	Operational Savings	0	1,600,000	300,049	800,000
	Subtotal	4,846,774	5,047,873	3,662,380	4,525,523
TOTAL FUND 110		25,908,625	26,515,720	25,440,832	26,008,153
120	MEASURE "O"				
	TAXES:				
31304-1000	Supp. - Transaction & Use tax	3,995,517	4,076,000	4,076,000	4,124,000
	MISCELLANEOUS:				
36110-0000	Pooled cash interest	8,511	0	0	0
TOTAL FUND 120		4,004,028	4,076,000	4,076,000	4,124,000
205	HUD/CDBG PRIOR				
	MISCELLANEOUS:				
36110-0000	Pooled cash interest	1,873	0	0	0
36112-1208	Interfund adv/loans interes	0	2,000	0	2,000
36199-0000	Change in FV of inv	(854)	0	0	0
36627-0000	Interfund adv princ	0	16,000	0	16,000
36812-0000	Reimbursement	583	0	0	0
36817-0000	Enterprise Zone Voucher fees	45,085	40,000	40,000	40,000
	Subtotal	46,687	58,000	40,000	58,000
TOTAL FUND 205		46,687	58,000	40,000	58,000

Revenues By Fund - City Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
224	SB 1435 STATE HIGHWAY ACCOUNT FUND				
	INTERGOVERNMENTAL:				
33331-0000	SAFETEA-LU	0	0	0	0
33331-1000	MAP 21	190,580	190,000	214,412	190,000
33332-0000	American Recovery & Reinvest	0	0	0	0
33333-0000	HCAOG Revenue	0	0	0	0
	Subtotal	190,580	190,000	214,412	190,000
	CHARGES FOR SERVICES:				
34318-0000	Project Salaries	12,008	0	0	0
	MISCELLANEOUS:				
36110-0000	Pooled cash interest	4,147	0	0	0
36199-0000	Change in FV of inv	0	0	0	0
36812-0000	Reimburse-prior	0	0	0	0
36815-0000	Compensation - property damage	35,137	0	0	0
	Subtotal	39,284	0	0	0
TOTAL FUND 224		241,872	190,000	214,412	190,000
225	SB 45 St Hghwy Funds				
	INTERGOVERNMENTAL:				
33332-0000	SB 45-St Hghwy Funds	3,202	332,000	332,000	332,000
	MISCELLANEOUS:				
36110-0000	Pooled cash interest	118	0	0	0
TOTAL FUND 225		3,320	332,000	332,000	332,000
226	CALTRANS NON-FREEWAY FUND				
	INTERGOVERNMENTAL:				
33333-0000	Caltrans-Non-Freeway	2,257	0	0	0
33333-2000	PJ 521 PA&ED Funds	10,944	0	0	0
33333-3000	PJ 522 PA&ED Funds	0	90,000	0	90,000
33334-0000	Fed Transp Enhance PJ 510	0	210,000	0	210,000
33334-2000	PJ 522 STIP (Trans Enhance)	3,071	0	0	0
33335-0000	HCAOG - South Gateway PJ 529	0	45,000	0	45,000
	Subtotal	16,272	345,000	0	345,000
	MISCELLANEOUS:				
36110-0000	Pooled cash interest	213	0	0	0
36199-0000	Change in FV of inv	(2,413)	0	0	0
36390-0000	Other Rents & Leases	0	0	0	0
	Subtotal	(2,200)	0	0	0
TOTAL FUND 226		14,072	345,000	0	345,000

Revenues By Fund - City Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
227	AB 2928 ST HWY TRAFFIC CONGESTION RELIEF				
	INTERGOVERNMENTAL:				
33345-0000	HSIP Grants	106,240	1,143,210	1,237,419	822,322
	Subtotal	106,240	1,143,210	1,237,419	822,322
	MISCELLANEOUS:				
36110-0000	Pooled cash interest	1,188	0	0	0
36199-0000	Change in FV of inv	(1,017)	0	0	0
	Subtotal	171	0	0	0
TOTAL FUND 227		106,411	1,143,210	1,237,419	822,322
229	GAS TAX FUND				
	INTERGOVERNMENTAL:				
33250-0000	California - EMA	0	0	0	0
33324-0000	HUTA 2103 Gas Tax	214,342	386,165	374,042	287,220
33325-0000	Gas Tax 2105	118,046	127,453	121,979	131,995
33326-0000	Gas Tax 2106	110,213	89,291	92,044	107,523
33327-0000	Gas Tax 2107	193,435	189,757	193,451	162,186
33327-1000	Gas Tax 2107.5	6,000	6,000	6,000	6,000
	Subtotal	642,036	798,666	787,516	694,924
	MISCELLANEOUS:				
36110-0000	Pooled Cash interest	4,893	3,300	0	0
36199-0000	Change in FV of inv	(1,676)	0	0	0
36812-0000	Reimbursement	2,000	6,500	0	0
	Subtotal	5,217	9,800	0	0
	OTHER FINANCING SOURCES:				
39111-0000	Gas Tax	188,129	0	0	0
TOTAL FUND 229		835,382	808,466	787,516	694,924
230	HABITAT ACQUISITION AND RESTORATION FUND				
	INTERGOVERNMENTAL:				
33351-0000	EEMP Program CA Dept Tra	0	256,000	0	256,000
	Subtotal	0	256,000	0	256,000
	MISCELLANEOUS:				
36110-0000	Pooled cash interest	(1,648)	0	0	0
36199-0000	GASB 31 FMV adjustment	809	0	0	0
	Subtotal	(839)	0	0	0
TOTAL FUND 230		(839)	256,000	0	256,000

Revenues By Fund - City Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
232	ENVIRONMENTAL PROGRAMS FUND				
	<i>INTERGOVERNMENTAL:</i>				
33370-1264	Recycling activities	9,287	50,000	50,000	50,000
33376-1281	Dept of Conservation-Recycl	20,655	12,000	12,000	12,000
33403-0000	Tipping fees	33,380	33,000	33,000	33,000
	Subtotal	63,322	95,000	95,000	95,000
	<i>MISCELLANEOUS:</i>				
36110-0000	Pooled cash interest	35	50	0	50
36199-0000	Change in FV of inv	(39)	0	0	0
36890-0000	Miscellaneous	70	0	0	0
	Subtotal	66	50	0	50
TOTAL FUND 232		63,388	95,050	95,000	95,050
233	SPECIAL POLICE REVENUE FUND - DRUG ASSET FORFEITURES				
	<i>FINES & FORFEITS:</i>				
35310-0000	Drug asset forfeits	0	0	68,006	0
35311-0000	State - Drug Asset Forfeits	50,000	0	50,000	50,000
35313-0000	Drug Asset Forf-Local Seizure	71,429	0	0	0
35312-0000	DA - ADA/ARRA Task Force Grant	0	0	10,783	0
	Subtotal	121,429	0	128,789	50,000
	<i>MISCELLANEOUS:</i>				
36110-0000	Pooled cash interest	(2,117)	0	0	0
36199-0000	Change in FV of inv	622	0	0	0
	Subtotal	(1,495)	0	0	0
	<i>OTHER FINANCING SOURCES:</i>				
39103-0000	Grant Fund	0	335,520	0	0
TOTAL FUND 233		119,934	335,520	128,789	50,000
234	SPECIAL POLICE REVENUE FUND - VEHICLE THEFT				
	<i>INTERGOVERNMENTAL</i>				
33135-0104	COPS Grant 2009-RKWX-0104	151,145	113,560	145,376	0
33135-0700	OJP grant- 2010-DJBX-0700	0	2,400	2,400	0
33135-0856	OJP Grant - 2013-DJBX-0856	0	0	0	11,520
33135-0984	OJP grant- 2010-DJBX-0984	0	6,826	14,368	0
33135-1056	Alcoholic Beverage Control	0	0	0	0
33135-3383	OJP Grant - 2011-DJ-BX-3383	0	3,056	3,056	0
33150-2203	FEMA - Assist to Firefighter	889,877	0	49,248	0
33336-0000	911 Reimbursement	5,475	0	6,409	0
	Subtotal	1,046,497	125,842	220,857	11,520
	<i>MISCELLANEOUS:</i>				
36110-0000	Pooled cash interest	315	0	0	0
	Subtotal	315	0	0	0

Revenues By Fund - City Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
OTHER FINANCING SOURCES:					
39315-0000	Proceeds - Capital Leases	(444,479)	0	0	0
	Subtotal	(444,479)	0	0	0
TOTAL FUND 234		602,333	125,842	220,857	11,520
235 SPECIAL POLICE REVENUE FUND - VEHICLE THEFT					
INTERGOVERNMENTAL					
33135-1056	Alcoholic Beverage Control	25,369	0	3,374	0
MISCELLANEOUS:					
36110-0000	Pooled cash interest	2	0	0	0
TOTAL FUND 235		25,371	0	3,374	0
236 SPECIAL POLICE REVENUE FUND - SUPPLEMENTAL LAW ENFORCEMENT SERVICES					
INTERGOVERNMENTAL:					
33352-1211	COPS - State	66,649	100,000	100,000	100,000
	Subtotal	66,649	100,000	100,000	100,000
MISCELLANEOUS:					
36110-0000	Pooled cash interest	126	300	0	300
36199-0000	Change in FV of inv	(712)	0	0	0
	Subtotal	(586)	300	0	300
TOTAL FUND 236		66,063	100,300	100,000	100,300
237 SPECIAL POLICE REVENUE FUND - TRAFFIC OFFENDER FUND					
INTERGOVERNMENTAL:					
33135-1056	ABC 11-MST-10 Grant Rev	2,539	0	30,275	30,275
33354-0137	OTS - STEP 20137	47,457	0	0	0
33354-1267	OTS - Avoid the 12	2,357	0	4,403	0
33354-1417	OTS STEP PT1417	0	0	78,450	78,450
33354-3100	OTS STEP PT13100	5,933	40,000	46,373	0
33354-3134	OTS Berkeley SC13134	6,642	14,000	24,825	16,000
	Subtotal	64,928	54,000	184,326	124,725
CHARGES FOR SERVICES:					
34215-0000	Vehicle release chgs	51,609	52,000	52,000	52,000
MISCELLANEOUS:					
36110-0000	Pooled cash interest	1,428	0	0	0
36199-0000	Change in FV of inv	(591)	0	0	0
	Subtotal	837	0	0	0
TOTAL FUND 237		117,374	106,000	236,326	176,725
238 SPECIAL POLICE REVENUE FUND - ABANDONED VEHICLE ABATEMENT FUND					

Revenues By Fund - City Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
INTERGOVERNMENTAL:					
33404-0000	AVA fees	45,690	50,000	50,000	50,000
238 MISCELLANEOUS:					
36110-0000	Pooled cash interest	(1,585)	0	0	0
36199-0000	Change in FV of inv	540	0	0	0
	Subtotal	(1,045)	0	0	0
OTHER FINANCING SOURCES:					
39101-0000	General Fund	2,667	4,000	4,000	0
39103-0000	Traffic Offender Fund	0	0	0	0
	Subtotal	2,667	4,000	4,000	0
TOTAL FUND 238		47,312	54,000	54,000	50,000
239 PARKING					
LICENSES, PERMITS					
32230-0000	On-Street parking	136	130	130	130
32231-0000	Off-street parking	54,910	60,000	60,000	60,000
32233-0000	Parking Meter Pre-paid Card	6,659	6,000	8,970	6,000
	Subtotal	61,705	66,130	69,100	66,130
CHARGES FOR SERVICES:					
34318-0000	Project Salaries	593	0	0	0
FINES & FORFEITS:					
35210-0000	Parking fines	94,748	98,000	98,000	98,000
35211-0000	Del. Parking fines	9,797	10,000	10,000	10,000
	Subtotal	104,545	108,000	108,000	108,000
MISCELLANEOUS					
36110-0000	Pooled cash interest	526	870	0	870
36199-0000	Change in FV of inv	(312)	0	0	0
	Subtotal	214	870	0	870
TOTAL FUND 239		167,057	175,000	177,100	175,000
241 CAPITAL IMPROVEMENTS FUND					
INTERGOVERNMENTAL:					
33365-0000	Coastal Conservancy Grant	458,807	0	0	0
	Subtotal	458,807	0	0	0
MISCELLANEOUS:					
36110-0000	Pooled cash interest	434	0	0	0
36590-1000	Donations - Skate Park PJ 3	21	0	0	0
	Subtotal	455	0	0	0
TOTAL FUND 241		459,262	0	0	0

Revenues By Fund - City Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
242 DEMOLITION PROJECTS FUND					
<i>MISCELLANEOUS:</i>					
36110-0000	Pooled cash interest	1,875	0	0	0
36812-0000	Reimbursement	10,494	325,000	0	325,000
	Subtotal	12,369	325,000	0	325,000
TOTAL FUND 242		12,369	325,000	0	325,000
260 AIRPORT FUND					
<i>INTERGOVERNMENTAL:</i>					
33361-1020	Aviation grant	10,000	10,000	0	10,000
	Subtotal	10,000	10,000	0	10,000
<i>CHARGES FOR SERVICES:</i>					
34318-0000	Project Salaries	563	0	0	0
<i>MISCELLANEOUS:</i>					
36110-0000	Pooled cash interest	1,691	2,300	0	2,300
36199-0000	Change in FV of inv	(987)	0	0	0
36320-0000	Hangar rental	10,145	11,000	0	11,000
36321-0000	Bed & Breakfast Rent	5,300	0	0	0
	Subtotal	16,149	13,300	0	13,300
TOTAL FUND 260		26,712	23,300	0	23,300
265 HAZARDOUS MATERIALS RESPONSE FUND					
<i>INTERGOVERNMENTAL:</i>					
<i>CHARGES FOR SERVICES:</i>					
34228-0000	Haz/Mat JPA charges	0	51,908	51,908	51,908
	Subtotal	0	51,908	51,908	51,908
<i>MISCELLANEOUS:</i>					
36110-0000	Pooled cash interest	2,032	0	0	0
36199-0000	Change in FV of inv	(1,084)	0	0	0
	Subtotal	948	0	0	0
TOTAL FUND 265		948	51,908	51,908	51,908
266 CPR TRAINING CENTER					
<i>CHARGES FOR SERVICES:</i>					
34230-0000	Training charges	17,977	20,000	20,000	20,000
<i>MISCELLANEOUS:</i>					
36110-0000	Pooled cash interest	220	0	0	0
36199-0000	Change in FV of inv	(106)	0	0	0
	Subtotal	114	0	0	0
TOTAL FUND 266		18,091	20,000	20,000	20,000

Revenues By Fund - City Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
273	CDBG TPA Housing				
	<i>INTERGOVERNMENTAL:</i>				
33131-1009	CDBG - Super NOFA	7,279	1,100,000	80,000	1,100,000
	<i>MISCELLANEOUS:</i>				
36110-0000	Pooled Cash Interest	7	0	0	0
	Subtotal	<u>7</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FUND 273		<u>7,286</u>	<u>1,100,000</u>	<u>80,000</u>	<u>1,100,000</u>
275	CDBG GENERAL ALLOCATION FUND				
	<i>MISCELLANEOUS:</i>				
36110-0000	Pooled cash interest	602	0	0	0
36199-0000	Change in FV of inv	(307)	0	0	0
	Subtotal	<u>295</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>OTHER FINANCING SOURCES:</i>				
39103-0000	CDBG General Alloca	6,327	0	0	0
	Subtotal	<u>6,327</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FUND 275		<u>6,622</u>	<u>0</u>	<u>0</u>	<u>0</u>
276	HOME PROGRAM FUND				
	<i>TAXES:</i>				
31110-1000	E.D. loan interest	25,000	50,000	0	50,000
	<i>INTERGOVERNMENTAL:</i>				
33131-1245	HOME Program	0	0	868,750	0
	<i>MISCELLANEOUS:</i>				
36110-0000	Pooled cash interest	8,883	10,000	0	0
36123-0000	E.D. loan interest	5,277	0	2,500	0
36199-0000	GASB 31 FMV interest	(3,993)	0	0	0
36622-0000	E.D. loan principal	14,422	0	64,000	0
	Subtotal	<u>24,589</u>	<u>10,000</u>	<u>66,500</u>	<u>0</u>
	<i>OTHER FINANCING SOURCES:</i>				
39108-1000	MAC Repay	50,000	0	0	0
	Subtotal	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FUND 276		<u>99,589</u>	<u>60,000</u>	<u>935,250</u>	<u>50,000</u>
277	HOUSING REVOLVING LOAN FUND				
	<i>MISCELLANEOUS:</i>				
36110-0000	Pooled cash interest	5,650	0	0	0
36122-0000	Other hous loan int	7,223	7,000	0	7,000
36199-0000	Change in FV of inv	(1,704)	0	0	0

Revenues By Fund - City Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
36612-0000	Other hous loan prin	40,000	40,000	0	40,000
	Subtotal	51,169	47,000	0	47,000
TOTAL FUND 277		51,169	47,000	0	47,000
278	CAL HOME OOR GRANT				
	<i>MISCELLANEOUS:</i>				
36110-0000	Interest Income	856	0	0	0
36199-0000	Change in FMV	(737)	0	0	0
36622-0000	Loan Principial Pmt	10,324	0	0	0
36890-0000	Loan Principial Pmt	100	0	0	0
	Subtotal	10,543	0	0	0
TOTAL FUND 278		10,543	0	0	0
283	ECONOMIC DEVELOPMENT FUND				
	<i>INTERGOVERNMENTAL:</i>				
33131-1007	CDBG HCAR OTC	252,088	0	0	0
33131-1008	Economic Enterprise Fund	33,663	510,211	0	466,336
	Subtotal	285,751	510,211	0	466,336
	<i>MISCELLANEOUS:</i>				
36110-0000	Pooled cash interest	(351)	0	0	0
36199-0000	Change in FV of inv	316	0	0	0
	Subtotal	(35)	0	0	0
TOTAL FUND 283		285,716	510,211	0	466,336
285	STATE RENTAL REHAB 1989 FUND				
	<i>MISCELLANEOUS:</i>				
36110-0000	Pooled cash interest	1,087	0	0	0
36199-0000	Change in FV of inv	(546)	0	0	0
	Subtotal	541	0	0	0
TOTAL FUND 285		541	0	0	0
291	HOUSING FUND				
	<i>MISCELLANEOUS:</i>				
36110-0000	Pooled cash interest	1,136	0	0	0
36121-0000	HAB loan interest	283	0	0	0
36611-0000	HAB loan principal	12	0	0	0
36811-0000	Reimb CalHome Activity Delvry	3,500	0	0	0
36890-0000	Miscellaneous revenue	100	0	0	0
	Subtotal	5,031	0	0	0
TOTAL FUND 291		5,031	0	0	0

Revenues By Fund - City Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
296	CITY HOUSING - LOW/MOD				
	TAXES:				
31110-1000	SA ROPS Revenue	(233,822)	0	0	0
	CHARGES FOR SERVICES:				
34612-0000	Grant Administration	14,113	0	0	0
	MISCELLANEOUS:				
36110-0000	Pooled cash interest	4,831	0	0	0
36122-0000	Other hous loan principal	46,571	0	0	0
36199-0000	Change in FV of inv	(2,890)	0	0	0
36612-0000	Other hous loan prin	248,800	0	0	0
36890-0000	Miscellaneous	406	0	0	0
	Subtotal	297,718	0	0	0
	OTHER FINANCING SOURCES:				
39108-0000	L&M Income Housing	641,251	0	0	0
TOTAL FUND 296		719,260	0	0	0
500	WATER FUND				
	INTERGOVERNMENTAL				
33250-0000	California - EMA	0	0	130,482	0
	CHARGES FOR SERVICES				
34101-0000	Regular charges	6,192,262	6,819,082	6,584,189	6,749,485
34101-1257	Hidden Valley	13,929	15,883	13,929	14,311
34102-0000	Sales to H.C.S.D.	288,619	396,173	317,009	327,804
34104-0000	Late penalties	19,859	25,000	24,486	20,000
34105-0000	Hydrant fees	34,792	5,000	653	0
34106-0000	Meter test fees	315	0	567	0
34107-0000	Water turn-on fees	16,110	15,000	14,107	14,500
34108-0000	Re-connect fees	37,557	28,750	22,152	25,000
34109-0000	Lab test fees	5,008	4,500	4,480	4,000
34110-0000	Permit reviews	444	500	240	300
34111-0000	Convenience Fee	560	700	555	700
34171-0000	Residential service	39,465	16,800	5,027	8,000
34172-0000	Commercial service	43,750	16,840	19,267	18,000
34173-0000	Fire service	21,037	15,000	13,583	11,500
34190-0000	Misc enterprise chgs	2,200	1,000	1,600	1,000
34318-0000	Project Salaries	46,137	40,000	29,317	30,000
34901-0000	Return check chgs	995	1,546	200	750
	Subtotal	6,763,039	7,401,774	7,051,361	7,225,350
	MISCELLANEOUS:				
36110-0000	Pooled cash interest	66,348	75,000	0	0
36166-1086	Construction account 2002 Bond	368	0	0	0
36166-1142	D.S. Install Pmt 2005 C Bon	1	0	0	0
36166-1266	D. S. Install pmt 2002 Bond	1	0	0	0
36166-1270	2012 Water Bond Interest	3,345	0	206	0
36167-1086	2006 CSCDA Project Interest	1	0	0	0
36199-0000	Change in FV of inv	(32,683)	0	0	0
36815-0000	Compens-prop damage	14,227	7,300	0	0

Revenues By Fund - City Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
36890-0000	Miscellaneous	2,840	2,300	0	0
	Subtotal	54,448	84,600	206	0
	OTHER FINANCING SOURCES:				
39153-0000	Water Capital Projects	2,202,099	0	0	0
39251-0000	Sale-City pers prop	913	300	0	0
	Subtotal	2,203,012	300	0	0
TOTAL FUND 500		9,020,499	7,486,674	7,182,049	7,225,350
510 WASTEWATER OPERATING FUND					
	INTERGOVERNMENTAL:				
33250-0000	California - EMA	0	0	143,143	0
	CHARGES FOR SERVICES:				
34101-0000	Regular charges	4,633,134	5,200,000	5,202,873	5,200,000
34104-0000	Late penalties	105	0	0	0
34110-0000	Permit reviews	120	100	128	100
34111-0000	Convenience Fee	560	720	555	700
34121-0000	WW service to HCSD	968,652	1,104,444	1,100,060	1,100,000
34123-0000	Hldng tank dumping	159,721	102,000	128,046	120,000
34124-0000	Pre-trtmt analysis	15,055	13,890	4,938	5,000
34174-0000	Sewer connection	13,380	15,000	13,693	15,000
34312-0000	Sale plans/specs	30	0	0	0
34318-0000	Project Salaries	45,988	50,000	29,317	30,000
	Subtotal	5,836,745	6,486,154	6,479,610	6,470,800
	MISCELLANEOUS:				
36110-0000	Pooled cash interest	(22,568)	(20,000)	0	0
36166-1086	Construction account	26	50	0	0
36166-1266	D. S. Install pmt	1	0	0	0
36168-0000	2011 Wastewater Bond Interes	28,952	30,000	791	5,000
36199-0000	Change in FV of inv	11,367	0	0	0
36821-0000	Insurance Proceeds	83,100	150,000	0	0
36890-0000	Miscellaneous	789	0	183	0
	Subtotal	101,667	160,050	974	5,000
	OTHER FINANCING SOURCES:				
39251-0000	Sale-City pers prop	0	0	988	0
	Subtotal	0	0	988	0
TOTAL FUND 510		5,938,412	6,646,204	6,624,715	6,475,800
512 WASTEWATER CAPITAL FUND					
	INTERGOVERNMENTAL:				
33133-1000	Prop 50 - Martin Slough	107,033	0	0	0
33133-1010	Prop 50 - Martin Slough PJ 50	1,341,753	0	0	0
33133-1209	Spec Purpose Grant - EPA	1,225,147	0	0	0
	Subtotal	2,673,933	0	0	0
	MISCELLANEOUS:				
36110-0000	Pooled Cash Interest	10,052	0	0	0
36112-0000	Interest Income - WW Reserv	8,036	0	276	0

Revenues By Fund - City Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
36165-0000	HCSD Project Contribution	789,670	975,524	505,538	221,900
36165-1200	HCSD Martin Slough	1,897,062	6,209,196	7,705,990	4,331,619
36165-1300	HCSD P/Y projects	0	5,000,000	0	0
36199-0000	Change in FV of inv	(12,655)	0	0	0
	Subtotal	2,692,165	12,184,720	8,211,804	4,553,519
OTHER FINANCING SOURCES:					
39140-0000	Txfr from WW Operating	2,222,505	6,354,995	12,764,710	773,433
	Subtotal	2,222,505	6,354,995	12,764,710	773,433
TOTAL FUND 512		7,588,603	18,539,715	20,976,514	5,326,952
520 TRANSIT FUND					
INTERGOVERNMENTAL:					
33130-1228	FTA Section 5311	173,284	204,620	204,620	47,809
33160-0010	Capital - Murray Method	0	235,380	235,380	0
33361-1133	STAF-ETS-314	15,763	14,709	14,709	13,837
33361-1134	STAF-ETS-313	223,095	150,000	150,000	118,000
33361-1135	PTMISEA Prop 1B - 313	0	0	450,519	0
33362-1128	TDA City-Operating Subsidy	226,474	818,331	954,446	872,650
33362-1129	TDA City-Planning/admin	27,740	0	0	0
33362-1130	TDA City-DAR/DAL	295,608	0	0	0
33362-1131	TDA City-RTS Assessment	268,509	321,553	0	0
33401-0000	TDA from County-Op Subsidy	348,213	350,517	350,517	361,315
	Subtotal	1,578,686	2,095,110	2,360,191	1,413,611
520 CHARGES FOR SERVICES:					
34131-0000	ETS ticket books	256,963	250,000	250,000	260,000
34133-0000	HSU Jack Pass	12,467	13,000	13,000	9,555
34136-0000	DAR/DAL tickets counter	2,098	2,000	2,000	2,000
34137-0000	DAR/DAL Tickets thru HTA	39,530	48,000	48,000	48,000
34142-0000	Bus advertising	6,300	6,300	6,300	6,300
34143-0000	Dial-a-Ride Advertising	1,350	2,700	2,700	2,700
	Subtotal	318,708	322,000	322,000	328,555
520 MISCELLANEOUS:					
36110-0000	Pooled cash interest	(33)	0	0	0
	Subtotal	(33)	0	0	0
TOTAL FUND 520		1,897,361	2,417,110	2,682,191	1,742,166
530 HUMBOLDT BAY OPERATING FUND					
TAXES:					
31110-1000	SA ROPS Revenue	280,304	224,282	224,282	224,282
	Subtotal	280,304	224,282	224,282	224,282
CHARGES FOR SERVICES:					
34318-0000	Project Salaries	597	0	409	0
MISCELLANEOUS:					
36110-0000	Pooled cash interest	(20,718)	0	0	0
36112-1087	Small Boat Basin Res. Inter	2,886	2,800	2,800	2,800
36112-1088	Interst - Dredging & Cap Im	3,498	1,100	1,100	1,100

Revenues By Fund - City Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
36199-0000	Change in FV of inv	7,536	0	0	0
36310-1141	Pacific Choice	71,482	80,000	80,000	80,000
36310-1143	HSU - EDA Plant	13,595	13,600	0	13,600
36310-1149	Humboldt Archers	3,169	3,169	3,169	3,169
36310-1178	Humb Bay Rowing-util	240	240	240	240
36310-1180	Humb Bay Naval Air/Sea M	1,560	1,560	1,560	1,560
36310-1199	Englund Marine	75,063	62,000	62,000	62,000
36310-1200	Englund M. utilities	4,511	4,512	4,512	4,512
36310-1201	Englund M. UST maint fee	7,229	7,000	24,647	7,000
36310-1251	Public Marina-Misc.	68,722	75,000	75,000	75,000
36310-1253	Yacht Club	5,648	6,684	6,684	6,684
36331-1107	Chevron	42,570	42,570	3,548	42,570
36331-1109	Eur Forest Products	1,000	1,000	1,000	1,000
36331-1179	Pacific Affiliates	8,215	8,215	8,425	8,215
36332-1116	Tomac LLC	3,766	0	0	0
36333-0000	Oyster beds lease	38,648	28,000	28,000	28,000
36334-0000	Marina rent-local	180,011	196,688	196,688	196,688
36335-0000	Marina rent-transient	58,282	48,700	80,000	89,783
36336-1150	FTB - Wild Planet	25,883	26,634	26,634	26,634
36336-1151	Caito	3,766	3,766	0	3,766
36336-1152	FTB - Coast Seafood	21,496	28,656	28,656	28,656
36336-1156	FTB - Coast Seafood Hoist Use	6,556	0	4,626	0
36336-1160	FTB - Ticket Booth	1,200	1,200	1,200	1,200
36336-1184	Carvalho Fisheries	6,000	6,000	6,000	6,000
36336-1185	Wild Planet	11,733	11,400	11,400	11,400
36336-1186	Humb Seafood Unload.	4,200	10,200	10,200	10,200
36336-1187	Ralph Davis -1091 Boat m	2,934	2,934	2,934	2,934
36336-1188	Hum Fishermens Marketing	5,100	5,100	5,100	5,100
36336-1189	Humb Seafood Unload. Hoist Us	6,000	0	6,000	0
36890-1251	Public Marina-Misc.	4,798	4,200	4,200	4,200
	Subtotal	676,579	682,928	686,323	724,011
TOTAL FUND 530		957,480	907,210	911,014	948,293
540 BUILDING FUND					
LICENSES, PERMITS					
32211-0000	Building permits	212,655	264,000	240,000	289,000
32212-0000	Electrical permits	27,366	33,000	30,000	37,000
32213-0000	Plumbing permits	23,655	28,000	24,000	29,000
32214-0000	Mechanical permits	15,791	20,000	24,000	20,000
32224-0000	Seismic fees	160	0	0	0
32225-0000	BSC Fees	81	0	0	0
	Subtotal	279,708	345,000	318,000	375,000
CHARGES FOR SERVICES:					
34231-0000	Plan check fees	69,228	65,000	95,000	108,000
34232-0000	Sp. inspections fees	7,458	12,000	4,000	12,000
34517-0000	CASp Recovered Revenue	8,022	12,000	10,000	12,000
34519-0000	Record Notice of Non-compliance	47	0	0	0
34520-0000	Notice of Compliance	141	0	0	0

Revenues By Fund - City Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
34611-0000	Medi-Can Scheduled Inspectio	159	0	0	0
34811-0000	Housing inspections	625	2,000	0	2,000
34910-0000	Printing chgs	0	0	3,500	0
	Subtotal	85,680	91,000	112,500	134,000
	FINES & FORFEITS:				
35261-0000	Code viol. restitu/Admin Fi	337,082	280,000	280,000	280,000
	Subtotal	337,082	280,000	280,000	280,000
	MISCELLANEOUS:				
36110-0000	Pooled cash interest	(7,013)	0	0	20,000
36112-2000	Pooled cash interest	116,819	20,000	3,000	0
36199-0000	Change in FV of inv	3,267	0	0	0
36812-0000	Reimbursement	0	0	0	30,000
	Subtotal	113,073	20,000	3,000	50,000
	OTHER FINANCING SOURCES:				
39101-0000	General Fund	84,909	97,690	97,690	0
39135-0000	Measure O	17,138	95,000	95,000	0
	Subtotal	102,047	192,690	192,690	0
TOTAL FUND 540		917,590	928,690	906,190	839,000
550	MUNICIPAL GOLF COURSE FUND				
	CHARGES FOR SERVICES:				
34318-0000	Project Salaries	563	0	407	0
	MISCELLANEOUS:				
36110-0000	Pooled cash interest	2,227	2,600	0	0
36199-0000	Change in FV of inv	(1,076)	0	0	0
36345-1117	Golf Course	27,139	25,000	25,000	25,000
	Subtotal	28,290	27,600	25,000	25,000
TOTAL FUND 550		28,853	27,600	25,407	25,000
610	EQUIPMENT OPERATIONS FUND				
	CHARGES FOR SERVICES:				
34615-0000	OES Reimbursements	3,362	0	16,373	0
34820-0000	Equipment lease	1,708,164	1,643,439	1,643,439	1,493,345
	Subtotal	1,711,526	1,643,439	1,659,812	1,493,345
	MISCELLANEOUS:				
36110-0000	Pooled cash interest	13,035	0	(2,165)	0
36199-0000	Change in FV of inv	(7,740)	0	0	0
36815-0000	Compens-prop damage	0	0	25,668	0
36825-0000	Recovered Revenue	2,325	0	98	0
36890-0000	Miscellaneous	149	0	210	0
	Subtotal	7,769	0	23,811	0
	OTHER FINANCING SOURCES:				
39251-0000	Sale-City pers prop	44	0	0	0
39300-0000	Contributed Assets	30,808	0	0	0
	Subtotal	30,852	0	0	0

Revenues By Fund - City Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
TOTAL FUND 610		<u>1,750,147</u>	<u>1,643,439</u>	<u>1,683,623</u>	<u>1,493,345</u>
625	RISK MANAGEMENT				
	<i>CHARGES FOR SERVICES:</i>				
34840-0000	Liability ins chgs	531,939	753,144	753,144	903,512
34841-0000	Wrkr's comp. charges	489,834	702,327	702,327	726,000
34842-0000	Property Insurance Chgs	69,996	72,713	72,713	74,000
34853-0000	Retiree Grp Hlth/Life	135,748	130,000	130,000	145,000
		<u>1,227,517</u>	<u>1,658,184</u>	<u>1,658,184</u>	<u>1,848,512</u>
	<i>MISCELLANEOUS:</i>				
36110-0000	Pooled cash interest	(6,497)	0	408	0
36199-0000	Change in FV of inv	(194)	0	0	0
36820-0000	Refunds	46,268	0	0	0
36820-1222	R.E.M.I.F.	0	100,000	100,000	50,000
		<u>39,577</u>	<u>100,000</u>	<u>100,408</u>	<u>50,000</u>
TOTAL FUND 625		<u>1,267,094</u>	<u>1,758,184</u>	<u>1,758,592</u>	<u>1,898,512</u>
630	INFORMATION TECHNOLOGY OPERATIONS				
	<i>CHARGES FOR SERVICES:</i>				
34820-0000	Equipment lease	774,600	796,978	796,978	1,171,693
34820-0010	Communications	148,029	150,662	150,662	123,958
34910-0000	Printing Charges	2,189	0	2,244	0
	Subtotal	<u>924,818</u>	<u>947,640</u>	<u>949,884</u>	<u>1,295,651</u>
	<i>MISCELLANEOUS:</i>				
36110-0000	Pooled cash interest	819	0	(401)	0
36199-0000	Change in FV of inv	(1,831)	0	0	0
36812-0000	Reimbursement	2,008	0	2,300	0
36890-0000	Miscellaneous	133	0	0	0
	Subtotal	<u>1,129</u>	<u>0</u>	<u>1,899</u>	<u>0</u>
TOTAL FUND 630		<u>925,947</u>	<u>947,640</u>	<u>951,783</u>	<u>1,295,651</u>
650	INTERNAL OPERATIONS				
	<i>CHARGES FOR SERVICES:</i>				
34140-0001	Facilities Maintenance	584,688	685,135	685,135	557,100
34140-0002	General Admin.	1,382,058	1,578,551	1,578,551	1,439,708
34140-0003	General Government	657,116	1,073,503	1,073,503	1,013,259
34205-0000	City Attorney Fees	76,185	0	45,000	60,000
	Subtotal	<u>2,700,047</u>	<u>3,337,189</u>	<u>3,382,189</u>	<u>3,070,067</u>
	<i>MISCELLANEOUS:</i>				
36110-0000	Pooled cash interest	(3,921)	0	0	0
36199-0000	Change in FV of inv	(1,732)	0	0	0
36820-0000	Refunds	289	0	0	0
36890-0000	Miscellaneous	1,440	0	0	0
	Subtotal	<u>(3,924)</u>	<u>0</u>	<u>0</u>	<u>0</u>

Revenues By Fund - City Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
OTHER FINANCING SOURCES:					
39135-0000	Measure O	26,740	20,000	20,000	0
TOTAL FUND 650		<u>2,722,863</u>	<u>3,357,189</u>	<u>3,402,189</u>	<u>3,070,067</u>
700 FIRE AND POLICE RETIREMENT FUND					
CHARGES FOR SERVICES:					
34830-1069	Fire	389,035	350,015	350,015	320,282
34830-1070	Police	77,164	77,164	77,164	77,164
		<u>466,199</u>	<u>427,179</u>	<u>427,179</u>	<u>397,446</u>
MISCELLANEOUS:					
36110-0000	Pooled cash interest	174	0	0	0
		<u>174</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FUND 700		<u>466,373</u>	<u>427,179</u>	<u>427,179</u>	<u>397,446</u>
TOTAL ALL CITY FUNDS		<u>67,552,751</u>	<u>81,940,361</u>	<u>81,762,229</u>	<u>66,310,120</u>

Revenues By Fund - Successor Agency Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
295 SUCCESSOR AGENCY - HOUSING					
<i>CHARGES FOR SERVICES:</i>					
34612-0000	Grant Administration	6,952	0	0	0
	Subtotal	<u>6,952</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FUND 295		<u>6,952</u>	<u>0</u>	<u>0</u>	<u>0</u>
350 SUCCESSOR AGENCY - DEBT SERVICE					
<i>TAXES:</i>					
31110-1000	SA ROPS Revenue	2,604,537	2,603,058	0	2,603,058
	Subtotal	<u>2,604,537</u>	<u>2,603,058</u>	<u>0</u>	<u>2,603,058</u>
<i>MISCELLANEOUS:</i>					
36110-0000	Pooled cash interest	22,379	0	0	0
36112-0000	Other interest	0	0	0	0
36112-1153	ERA Special Fund - LAIF	1	0	0	0
36166-0000	Series A 2010 bond interest	615	0	0	0
36167-0000	Series B 2010 bond interest	744	0	0	0
36199-0000	Change in FV of inv	(17,643)	0	0	0
	Subtotal	<u>6,096</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>OTHER FINANCING SOURCES:</i>					
39151-0000	EPFA Bond Series A Txfr	5,687	0	0	0
	Subtotal	<u>5,687</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FUND 350		<u>2,616,320</u>	<u>2,603,058</u>	<u>0</u>	<u>2,603,058</u>
450 SUCCESSOR AGENCY - CAPITAL PROJECTS					
<i>MISCELLANEOUS:</i>					
36110-0000	Pooled Cash Interest	1,662	0	0	0
36123-0000	Facade Loan interest	684	0	0	0
36167-0000	Series B 2010 bond interest	659	0	0	0
36613-0000	Facade loan principal	3,100	0	0	0
	Subtotal	<u>6,105</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FUND 450		<u>6,105</u>	<u>0</u>	<u>0</u>	<u>0</u>
695 SUCCESSOR AGENCY - ECONOMIC DEVELOPMENT ADMINISTRATION					
<i>TAXES:</i>					
31110-1000	SA ROPS Revenue	585,046	250,000	250,000	250,000
	Subtotal	<u>585,046</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
<i>CHARGES FOR SERVICES:</i>					
34612-0000	Grant administration	4,728	0	0	0
	Subtotal	<u>4,728</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>MISCELLANEOUS:</i>					
36110-0000	Pooled cash interest	(259)	0	0	0
36390-1002	Schneider Construction	3,900	0	0	0
	Subtotal	<u>3,641</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FUND 695		<u>593,415</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
TOTAL ALL ERA FUNDS		<u>3,222,792</u>	<u>2,853,058</u>	<u>250,000</u>	<u>2,853,058</u>

Revenues By Fund - EPFA Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
320 EPFA DEBT SERVICE FUND					
<i>OTHER FINANCING SOURCES</i>					
39150-0000	ERA Debt Svc Funds	0	2,419,749	0	0
	Subtotal	0	2,419,749	0	0
TOTAL FUND 320		0	2,419,749	0	0
TOTAL ALL EPFA FUNDS		0	2,419,749	0	0
GRAND TOTAL ALL FUNDS		70,775,543	87,213,168	82,012,229	69,163,178

Section E
Expenditures By Fund

Expenditures By Fund - City Funds



Acct. No.	Description	2012-13	2013-14	2013-14	2014-15
		Actual	Amended Budget	Estimated Actual	Budget
110	GENERAL FUND				
	<i>GENERAL GOVERNMENT:</i>				
41410	Human Resources	135			
41500	Non-departmental	1,262,872	1,438,798	1,381,948	1,133,430
	Subtotal	<u>1,263,007</u>	<u>1,438,798</u>	<u>1,381,948</u>	<u>1,133,430</u>
	<i>PUBLIC SAFETY:</i>				
42100	Police	8,471,957	9,669,866	9,113,890	8,977,062
42125	Police-Communication	1,123,046	1,462,534	1,216,089	1,531,906
42126	Police-Parking Enfrc	10			
42127	Police - POP	891,703	1,320,848	882,694	1,068,290
42201	Fire-Administration	553,159	644,123	639,960	665,620
42202	Fire-Prevention	438,477	488,885	514,704	373,090
42203	Fire-Suppression	6,020,776	5,865,067	6,318,714	5,925,211
42204	Marine 1				1,000
42205	Fire - Volunteer	24,197	59,215	56,215	1,706
42230	Emergency Oper Cnt	120	9,657	8,536	13,719
	Subtotal	<u>17,523,445</u>	<u>19,520,195</u>	<u>18,750,802</u>	<u>18,557,604</u>
	<i>PARKS & RECREATION:</i>				
45110	Rec-Administration				902
45131	Rec-Administration	168,258	198,339	198,218	194,292
45132	Rec-Youth Programs	468,804	565,258	547,528	602,477
45133	Rec-Adult Programs	139,903	159,966	159,466	145,087
45135	Rec-Adorni Center	237,979	288,236	264,674	268,709
45140	Sequoia Park Zoo	770,670	869,802	862,119	921,488
45150	Parks	864,076	1,144,965	957,049	1,124,123
	Subtotal	<u>2,649,690</u>	<u>3,226,566</u>	<u>2,989,054</u>	<u>3,257,078</u>
110	<i>PUBLIC WORKS:</i>				
44128	Admin	527,802			84,285
44130	Stormwater	191,569	242,386	205,152	140,615
44200	Streets/Alley M	471,725	560,164	558,855	555,915
44120	Engineering-Administration				86,584
44122	Engineering-Construction	231,866		289,822	165,369
44124	Engineering-Development	144,142		91,816	87,040
44125	Traffic/Signals	108,155	136,755	140,249	143,416

Expenditures By Fund - City Funds



Acct. No.	Description	2012-13	2013-14	2013-14	2014-15
		Actual	Amended Budget	Estimated Actual	Budget
44126	GIS Program	42,264	55,632	58,076	60,910
44510	Property management	101,702	126,072	122,560	122,662
	Subtotal	<u>1,819,225</u>	<u>1,121,009</u>	<u>1,466,530</u>	<u>1,446,796</u>
	<i>COMMUNITY DEVELOPMENT:</i>				
46101	CD-Administration	184,372	197,980	221,016	195,180
46102	CD-Curr Plan/Permit	165,109	224,365	203,803	219,464
46103	CD-Long Range Plan	67,206	67,195	78,974	54,323
46104	CD-Enforcement	36,366	51,407	42,680	50,029
46105	CD-Environmental	131,520	146,266	146,453	149,793
	Subtotal	<u>584,573</u>	<u>687,213</u>	<u>692,926</u>	<u>668,789</u>
46510	<i>ECONOMIC DEVELOPMENT</i>	95,644	338,754	183,247	34,622
	<i>PROJECTS</i>	666,435	462,818	398,625	600,000
	<i>DEBT SERVICE</i>	237,512	151,565	151,565	151,565
	<i>OTHER FINANCING USES</i>	87,576	101,690	101,690	
	TOTAL FUND 110	<u>24,927,107</u>	<u>27,048,608</u>	<u>26,116,387</u>	<u>25,849,884</u>
120	MEASURE "O"				
	<i>PUBLIC SAFETY:</i>				
42100	Police	119,822	77,164	79,164	77,164
42201	Fire-Administration	1,376			
42203	Fire-Suppression	11,505	350,015	350,015	320,282
	Subtotal	<u>132,703</u>	<u>427,179</u>	<u>429,179</u>	<u>397,446</u>
	<i>PUBLIC WORKS:</i>				
44200	Streets/Alley M	6,325	12,650	24,000	
	Subtotal	<u>6,325</u>	<u>12,650</u>	<u>24,000</u>	
	<i>DEBT SERVICE</i>		85,948	215,490	129,542
	<i>OTHER FINANCING USES</i>	3,856,489	3,562,873	3,407,331	3,605,523

Expenditures By Fund - City Funds



Acct. No.	Description	2012-13	2013-14	2013-14	2014-15
		Actual	Amended Budget	Estimated Actual	Budget
TOTAL FUND 120		<u>3,995,517</u>	<u>4,088,650</u>	<u>4,076,000</u>	<u>4,132,511</u>
205 HUD/CDBG ADMINISTRATION-PRIOR YEARS					
<i>REDEVELOPMENT:</i>					
46510	Administration-E.D.	32,996	58,000	28,041	87,800
TOTAL FUND 205		<u>32,996</u>	<u>58,000</u>	<u>28,041</u>	<u>87,800</u>
224 SB 1435 STATE HIGHWAY ACCOUNT FUND					
<i>PUBLIC WORKS:</i>					
44125	Traffic/Signals		103,708	129,444	58,086
44200	Streets/Alley M	15,782			
Subtotal		<u>15,782</u>	<u>103,708</u>	<u>129,444</u>	<u>58,086</u>
<i>PROJECTS</i>					
TOTAL FUND 224		<u>32,388</u>	<u>237,808</u>	<u>385,918</u>	<u>58,086</u>
225 SB 45 STATE HIGHWAY FUNDS					
<i>PROJECTS</i>					
TOTAL FUND 225		<u>21,426</u>	<u>332,000</u>	<u>156,106</u>	<u>175,894</u>
226 CALTRANS NON-FREEWAY					
<i>PROJECTS</i>					
TOTAL FUND 226		<u>38,143</u>	<u>345,000</u>	<u>382,315</u>	<u>637,303</u>
227 TRANSPORTATION CONGESTION IMPROVEMENT FUND					
<i>PUBLIC WORKS</i>					
44125	Traffic/Signals	6,086			
<i>PROJECTS</i>					
TOTAL FUND 227		<u>264,895</u>	<u>1,221,919</u>	<u>688,772</u>	<u>539,641</u>

Expenditures By Fund - City Funds



Acct. No.	Description	2012-13	2013-14	2013-14	2014-15
		Actual	Amended Budget	Estimated Actual	Budget
	TOTAL FUND 227	<u>270,981</u>	<u>1,221,919</u>	<u>688,772</u>	<u>539,641</u>
229	GAS TAX FUNDS - 2105, 2106 and 2107				
	<i>PUBLIC WORKS</i>				
44125	Traffic/Signals	111,846			150,765
44130	Stormwater	54,288	73,465	73,697	78,827
44200	Streets/Alley M	475,145	526,130	527,556	488,249
	Subtotal	<u>641,279</u>	<u>599,595</u>	<u>601,253</u>	<u>717,841</u>
	<i>PROJECTS</i>	70,675	1,061,943	455,420	164,638
	TOTAL FUND 229	<u>711,954</u>	<u>1,661,538</u>	<u>1,056,673</u>	<u>882,479</u>
230	HABITAT ACQUISITION AND RESTORATION FUND				
	<i>PROJECTS</i>	15,226	263,880		263,310
	TOTAL FUND 230	<u>15,226</u>	<u>263,880</u>		<u>263,310</u>
232	ENVIRONMENTAL PROGRAMS FUND				
	<i>PUBLIC WORKS</i>				
44505	Envirnomental Programs	73,616	84,832	72,026	73,882
	TOTAL FUND 232	<u>73,616</u>	<u>84,832</u>	<u>72,026</u>	<u>73,882</u>
233	SPECIAL POLICE REVENUE FUND - DRUG ASSET FORFEITURES				
	<i>PUBLIC SAFETY:</i>				
42100	Police	31,812	582,732	13,013	514,000
	TOTAL FUND 233	<u>31,812</u>	<u>582,732</u>	<u>13,013</u>	<u>514,000</u>

Expenditures By Fund - City Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
234	SPECIAL POLICE REVENUE FUND - GRANTS				
	<i>PUBLIC SAFETY:</i>				
42100	Police	213,874	139,408	149,603	11,520
	<i>PROJECTS</i>	1,326,864			
	TOTAL FUND 234	<u>1,540,738</u>	<u>139,408</u>	<u>149,603</u>	<u>11,520</u>
235	SPECIAL POLICE REVENUE FUND - SLES (COPS)				
	<i>PUBLIC SAFETY:</i>				
42100	Police	28,746			
	TOTAL FUND 235	<u>28,746</u>			
236	SPECIAL POLICE REVENUE FUND - SLES (COPS)				
	<i>PUBLIC SAFETY:</i>				
42100	Police	263,049			234,000
	TOTAL FUND 236	<u>263,049</u>			<u>234,000</u>
237	SPECIAL POLICE REVENUE FUND - TRAFFIC OFFENDER				
	<i>PUBLIC SAFETY:</i>				
42100	Police	52,035	190,357	221,721	124,725
	TOTAL FUND 237	<u>52,035</u>	<u>190,357</u>	<u>221,721</u>	<u>124,725</u>
238	ABANDONED VEHICLE ABATEMENT FUND				
	<i>PUBLIC SAFETY:</i>				
42100	Police	164,191	123,386	182,592	121,557
	TOTAL FUND 238	<u>164,191</u>	<u>123,386</u>	<u>182,592</u>	<u>121,557</u>

Expenditures By Fund - City Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
239	PARKING				
	<i>PUBLIC SAFETY:</i>				
42126	Police	90,159	94,506	95,366	91,953
239	<i>PUBLIC WORKS:</i>				
44125	Traffic/Signals	805		10,962	3,000
44200	Streets/Alley M	35,148	32,438	36,112	35,481
44122	Engineering - Construction	6,336	8,134	13,344	13,008
	<i>PROJECTS</i>	14,864	15,000	14,823	
	<i>DEBT SERVICE</i>	24,987	24,987	24,936	
	TOTAL FUND 239	<u>172,299</u>	<u>175,065</u>	<u>195,543</u>	<u>143,442</u>
241	CAPITAL IMPROVEMENTS FUND				
	<i>PROJECTS</i>	573,208	54,212		
	TOTAL FUND 241	<u>573,208</u>	<u>54,212</u>		
242	DEMOLITION PROJECTS FUND				
	<i>PROJECTS</i>	262,544	325,000	175,000	50,000
	TOTAL FUND 242	<u>262,544</u>	<u>325,000</u>	<u>175,000</u>	<u>50,000</u>
260	AIRPORT FUND				
	<i>PUBLIC WORKS:</i>				
44520	C.S.-Airport	109,346	83,446	80,024	63,006
	TOTAL FUND 260	<u>109,346</u>	<u>83,446</u>	<u>80,024</u>	<u>63,006</u>

Expenditures By Fund - City Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
265	HAZARDOUS MATERIALS RESPONSE FUND				
	<i>PUBLIC SAFETY:</i>				
42225	Haz/Mat Resp. Team	39,179	78,068	44,337	57,945
	TOTAL FUND 265	<u>39,179</u>	<u>78,068</u>	<u>44,337</u>	<u>57,945</u>
266	CPR TRAINING CENTER				
	<i>PUBLIC SAFETY:</i>				
42200	CPR Training Center	13,564	16,785	16,785	11,512
	TOTAL FUND 266	<u>13,564</u>	<u>16,785</u>	<u>16,785</u>	<u>11,512</u>
273	HOME PROGRAM FUND				
	<i>COMMUNITY DEVELOPMENT:</i>				
46310	Housing	23,282	1,100,000	80,000	80,000
	TOTAL FUND 273	<u>23,282</u>	<u>1,100,000</u>	<u>80,000</u>	<u>80,000</u>
276	HOME PROGRAM FUND				
	<i>COMMUNITY DEVELOPMENT:</i>				
46310	Housing	2,874	606,500	5,000	873,750
	TOTAL FUND 276	<u>2,874</u>	<u>606,500</u>	<u>5,000</u>	<u>873,750</u>
277	HOUSING RLF CDBG PROGRAM INCOME				
	<i>COMMUNITY DEVELOPMENT:</i>				
46310	Housing	52,840	198,080		367,350
	<i>OTHER FINANCING USES</i>	6,327			
	TOTAL FUND 277	<u>59,167</u>	<u>198,080</u>	<u></u>	<u>367,350</u>

Expenditures By Fund - City Funds



Acct. No.	Description	2012-13	2013-14	2013-14	2014-15
		Actual	Amended Budget	Estimated Actual	Budget
278	CALHOME OOR GRANT - HOUSING FUND				
	<i>COMMUNITY DEVELOPMENT:</i>				
46310	Housing	3,500	81,612	7,200	72,840
	TOTAL FUND 278	<u>3,500</u>	<u>81,612</u>	<u>7,200</u>	<u>72,840</u>
283	ECONOMIC DEVELOPMENT FUND				
	<i>REDEVELOPMENT:</i>				
46510	Administration-E.D.	208,304	510,211		383,000
	TOTAL FUND 283	<u>208,304</u>	<u>510,211</u>		<u>383,000</u>
285	RENTAL REHABILITATION FUND				
	<i>COMMUNITY DEVELOPMENT:</i>				
46310	Housing		100,000		100,000
	TOTAL FUND 285		<u>100,000</u>		<u>100,000</u>
291	HOUSING FUND				
	<i>COMMUNITY DEVELOPMENT:</i>				
46310	Housing	6,853	58,850		34,950
	TOTAL FUND 291	<u>6,853</u>	<u>58,850</u>		<u>34,950</u>
296	HOUSING FUND				
	<i>COMMUNITY DEVELOPMENT:</i>				
46310	Housing	526,869	108,432	110,365	240,861
	<i>OTHER FINANCING USES</i>				
	TOTAL FUND 291	<u>526,869</u>	<u>108,432</u>	<u>110,365</u>	<u>240,861</u>

Expenditures By Fund - City Funds



Acct. No.	Description	2012-13	2013-14	2013-14	2014-15
		Actual	Amended Budget	Estimated Actual	Budget
500	WATER FUND				
	<i>GENERAL GOVERNMENT:</i>				
41430	Finance	227,567	331,841	231,196	287,960
	<i>PUBLIC WORKS:</i>				
44370	Water Distrib Maint	2,010,638	1,574,862	1,522,869	1,309,969
44420	Water Treatment	2,486,680	3,168,504	3,133,462	3,151,447
44120	Engineering - Administration		164,496	47,761	95,288
44122	Engineering - Construction	343,758	466,658	405,821	324,266
44124	Engineering - Development	96,947	137,242	133,580	95,209
44126	Engineering - Development	36,235	38,428	39,159	41,076
44128	Engineering - GIS		256,255	256,375	207,423
	Subtotal	4,974,258	5,806,445	5,539,027	5,224,678
	<i>PROJECTS</i>	87,985	6,927,178	3,485,108	415,424
	<i>DEBT SERVICE</i>	997,488	1,772,315	1,771,848	1,766,527
	<i>OTHER FINANCING USES</i>			35,000	60,000
	TOTAL FUND 500	6,287,298	14,837,779	11,062,179	7,754,589
501	WATER CAPITAL PROJECTS FUND				
	<i>OTHER FINANCING USES</i>	2,202,099			
	TOTAL FUND 501	2,202,099			
510	WASTEWATER OPERATING FUND				
	<i>GENERAL GOVERNMENT:</i>				
41430	Finance	234,770	349,689	240,258	282,681
	<i>PUBLIC WORKS:</i>				
44380	Sewer Collect Maint	1,736,350	1,654,571	1,585,602	1,592,537
44430	Wastewater Treatment	2,840,425	3,634,101	3,603,705	3,504,783
44120	Engineering-Administration		164,480	48,743	201,180
44122	Engineering-Construction	338,653	467,013	405,999	323,922

Expenditures By Fund - City Funds



Acct. No.	Description	2012-13	2013-14	2013-14	2014-15
		Actual	Amended Budget	Estimated Actual	Budget
44124	Engineering-Development	98,610	137,191	132,993	94,160
44126	Engineering-Development	36,234	38,428	39,158	41,076
44128	GIS Program		252,580	252,632	207,354
	Subtotal	<u>5,050,272</u>	<u>6,348,364</u>	<u>6,068,832</u>	<u>5,965,012</u>
	<i>PROJECTS</i>	136,090	50,000	50,000	400,000
	<i>DEBT SERVICE</i>	907,031	1,296,277	1,296,277	1,298,620
	<i>OTHER FINANCING USES</i>	<u>2,222,505</u>	<u>6,354,995</u>	<u>12,799,710</u>	<u>833,433</u>
	TOTAL FUND 510	<u>8,550,668</u>	<u>14,399,325</u>	<u>20,455,077</u>	<u>8,779,746</u>
512	WASTEWATER CAPITAL PROJECT FUND				
	<i>PUBLIC WORKS:</i>				
44430	Wastewater Treatment	484,226			
	<i>PROJECTS</i>	107,030	14,268,002	14,305,046	8,379,814
	<i>RESERVES</i>		400,000		
	TOTAL FUND 512	<u>591,256</u>	<u>14,668,002</u>	<u>14,305,046</u>	<u>8,379,814</u>
520	TRANSIT FUND				
	<i>TRANSIT:</i>				
41470	Transit-gen public	1,711,408	1,932,697	2,151,226	1,294,650
41471	Paratransit	452,917	444,077	450,590	451,528
	Subtotal	<u>2,164,325</u>	<u>2,376,774</u>	<u>2,601,816</u>	<u>1,746,178</u>
	TOTAL FUND 520	<u>2,164,325</u>	<u>2,376,774</u>	<u>2,601,816</u>	<u>1,746,178</u>

Expenditures By Fund - City Funds



Acct. No.	Description	2012-13	2013-14	2013-14	2014-15
		Actual	Amended Budget	Estimated Actual	Budget
530	HUMBOLDT BAY OPERATING FUND				
	<i>PUBLIC WORKS</i>				
44440	Harbor-Maintenance	868,548	559,761	619,881	574,381
44441	Harbor-Public Marina	102,183	122,190	119,536	116,476
44124	Engineering - Development	6,155	6,960	6,869	6,800
44510	Engineering - Property Man	5,697	6,302	5,605	6,140
	Subtotal	<u>982,583</u>	<u>695,213</u>	<u>751,891</u>	<u>703,797</u>
	<i>RESERVES</i>		50,000	50,000	
	<i>DEBT SERVICE</i>	102,252	284,745	284,745	282,826
	TOTAL FUND 530	<u>1,084,835</u>	<u>1,029,958</u>	<u>1,086,636</u>	<u>986,623</u>
540	BUILDING FUND				
	<i>COMMUNITY DEVELOPMENT</i>				
46200	Building	810,443	987,629	990,053	949,756
	<i>PROJECTS</i>	5,152		3,453	
	TOTAL FUND 540	<u>815,595</u>	<u>987,629</u>	<u>993,506</u>	<u>949,756</u>
550	MUNICIPAL GOLF COURSE FUND				
	<i>PUBLIC WORKS:</i>				
44510	Property management	12,768	9,139	9,065	8,776
	<i>PROJECTS</i>	17,034	98,057	15,000	119,592
	TOTAL FUND 550	<u>29,802</u>	<u>107,196</u>	<u>24,065</u>	<u>128,368</u>
610	EQUIPMENT OPERATIONS FUND				
	<i>PUBLIC WORKS:</i>				
44360	Equipment Operations	1,829,635	2,142,708	2,088,989	2,030,764
	TOTAL FUND 610	<u>1,829,635</u>	<u>2,142,708</u>	<u>2,088,989</u>	<u>2,030,764</u>

Expenditures By Fund - City Funds



Acct. No.	Description	2012-13	2013-14	2013-14	2014-15
		Actual	Amended Budget	Estimated Actual	Budget
625	RISK MANAGEMENT FUND				
	<i>GENERAL GOVERNMENT:</i>				
41412	Liability	842,730	829,510	890,000	975,000
41413	Workers' Comp	882,853	778,988	778,988	780,163
41415	Employee Benefits	132,153	130,000	130,000	147,448
	Subtotal	<u>1,857,736</u>	<u>1,738,498</u>	<u>1,798,988</u>	<u>1,902,611</u>
625	TOTAL FUND 625	<u>1,857,736</u>	<u>1,738,498</u>	<u>1,798,988</u>	<u>1,902,611</u>
630	INFORMATION TECHNOLOGY OPERATIONS				
	<i>GENERAL GOVERNMENT:</i>				
41435	Finance	984,960	998,158	1,101,232	1,062,224
	<i>DEBT SERVICE</i>			60,396	60,402
	TOTAL FUND 630	<u>984,960</u>	<u>998,158</u>	<u>1,161,628</u>	<u>1,122,626</u>
650	INTERNAL OPERATIONS				
	<i>GENERAL GOVERNMENT:</i>				
41100	City Council	157,612	121,214	116,152	127,187
41300	Mayor	27,658	30,331	29,714	30,811
41400	City Manager	529,302	347,677	199,492	294,407
41410	Human Resources	420,466	500,395	503,294	493,247
41420	City Clerk	219,053	250,168	278,901	320,546
41430	Finance	642,280	675,064	715,424	641,676
41450	City Att-Legal Svcs	381,321	517,478	435,604	464,570
41500	Non-departmental	286,675	273,759	294,229	68,080
	Subtotal	<u>2,664,367</u>	<u>2,716,086</u>	<u>2,572,810</u>	<u>2,440,524</u>
	<i>PUBLIC WORKS:</i>				
44500	Facilities Opr	705,228	770,306	651,318	700,775
	<i>PROJECTS</i>			74,370	113,000
	TOTAL FUND 650	<u>3,369,595</u>	<u>3,486,392</u>	<u>3,298,498</u>	<u>3,254,299</u>

Expenditures By Fund - City Funds



Acct. No.	Description	2012-13	2013-14	2013-14	2014-15
		Actual	Amended Budget	Estimated Actual	Budget
700	FIRE AND POLICE RETIREMENT FUND				
	<i>GENERAL GOVERNMENT:</i>				
41415	Pension Trust	441,120	439,364	439,364	405,533
	TOTAL FUND 700	<u>441,120</u>	<u>439,364</u>	<u>439,364</u>	<u>405,533</u>
TOTAL ALL CITY FUNDS		<u>64,409,838</u>	<u>97,086,162</u>	<u>93,559,213</u>	<u>73,626,155</u>

Expenditures By Fund - Successor & Redevelopment Agency Funds



Acct. No.	Description	2012-13 Actual	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Budget
290	LOW AND MODERATE INCOME HOUSING FUND				
	<i>REDEVELOPMENT:</i>				
46320	L&M Income Housing	(250)			
	TOTAL FUND 290	<u>(250)</u>			
295	SUCCESSOR AGENCY - HOUSING				
	<i>OTHER FINANCING USES</i>	691,251			
	TOTAL FUND 295	<u>691,251</u>			
695	SUCCESSOR AGENCY - ECONOMIC DEVELOPMENT ADMINISTRATION				
	<i>REDEVELOPMENT:</i>				
46410	Redevel. Admin.	423,692	278,675	250,000	250,000
	TOTAL FUND 695	<u>423,692</u>	<u>278,675</u>	<u>250,000</u>	<u>250,000</u>
350	SUCCESSOR AGENCY - DEBT SERVICE				
	<i>REDEVELOPMENT:</i>				
46410	Redevel. Admin.	1,653,491	5,184	84	84
	<i>DEBT SERVICE</i>	1,395,646	155,568		2,579,604
	<i>OTHER FINANCING USES</i>		2,419,749		
	TOTAL FUND 350	<u>3,049,137</u>	<u>2,580,501</u>	<u>84</u>	<u>2,579,688</u>
450	SUCCESSOR AGENCY - CAPITAL PROJECTS				
	<i>REDEVELOPMENT:</i>				
46430	Redevel. agreements	96			4
46490	Other redevelopment				
	Subtotal	<u>96</u>			<u>4</u>
	<i>PROJECTS</i>	362,859	84,155	47,401	103,394
	TOTAL FUND 450	<u>362,955</u>	<u>84,155</u>	<u>47,401</u>	<u>103,398</u>
TOTAL ALL ERA FUNDS		<u>4,526,785</u>	<u>2,943,331</u>	<u>297,485</u>	<u>2,933,086</u>

*Expenditures By Fund -
Eureka Public Finance Authority Funds*



<u>Acct. No.</u>	<u>Description</u>	<u>2012-13 Actual</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Budget</u>
320	2003 EPFA REFUNDING BONDS DEBT SERVICE FUND				
<i>RVICE</i>	<i>DEBT SERVICE</i>		2,419,749		
	<i>FINANCING USES OTHER FINANCING USES</i>	5,687			
TOTAL FUND 320		<u>5,687</u>	<u>2,419,749</u>		
GRAND TOTAL ALL FUNDS		<u><u>68,942,310</u></u>	<u><u>102,449,242</u></u>	<u><u>93,856,698</u></u>	<u><u>76,559,241</u></u>

Section F
Budget Reference

Budget Reference Materials



OVERVIEW

The following materials are included in this section to facilitate the reader's understanding of the Financial Plan document and preparation process:

- Frequently Asked Questions
- Budget Process
- Budget Calendar
- Budget Policies and Practices
- Appropriations Limits
- Fund Structure Chart
- Glossary of Terms - The Annual Budget contains a number of terms that may be used in a manner unique to public finance or the City's budgetary process. The purpose of the Budget Glossary is to provide common terminology in discussing the City's financial operations.

Frequently Asked Questions



What is the biggest budget issue facing the City in the coming year?

As has been the case for a number of years, the most difficult budget issue facing the City is identifying adequate resources to fund an ongoing deferred maintenance program. Past budget messages have highlighted the issue of the lack of discretionary funds for maintenance purposes. Securing permanent funding for on-going operating expenditures will be a continuing challenge as the City sees funds taken away by the State as a way to reduce their budget deficits. Another issue is continued oversight of Measure O expenditures.

Why is it necessary to have reserves?

Sufficient levels of unreserved Working Capital can help to ensure the continued orderly operation of government and the provision of services to residents. The maintenance of such stability is important when considering the possible effects of external influences, such as an economic downturn, on the government's financial condition. Those governments that have recognized the economic uncertainty facing governments, and that have had the foresight to develop adequate financial resources in response to this uncertainty, will be able to deal much better with the consequences of a slowing economy than those who have not. Also a Working Capital reserve may also be legally required, such as by bond indenture. Each city has its own method for calculating its minimum Working Capital reserve. Some use from as little as 3% to as much as 20% of their operating budget. The City calculates its minimum Working Capital reserve as 60 days of the operating budget.

What are the major General Fund revenues?

The largest source of revenue for the City's General Fund is sales tax, including sales tax in-lieu of property taxes representing 54% of total General Fund revenues. Representing less than 10% each are the Transient Occupancy Tax at 7.0% and property taxes at 7%.

What is the General Fund's largest expense?

\$11,654,422 or 46% of General Fund operating expenditures is spent on police services; this represents the largest operating budget of the City. Next is the fire services operating budget \$7,300,628 or 29% of General Fund operating expenditures.

Budget Process



The budget process was designed to provide a strategic planning focus for the development of the City's Annual Budget.

Phase I: Goal Setting and Long Term Financial Planning

The City Council finalized a strategic plan in May 2013. This plan provides a policy agenda for 2013-14 for the City Council and a management agenda for city staff. Both agendas are reflected throughout the budget document. The agendas identified in the strategic plan are short term objectives instrumental in achieving City Council goals for 2018 and a City Council vision of Eureka in 2028 which recognizes Eureka as a beautiful, historic, and dynamic seaport city. The strategic plan also identifies a mission statement for the Eureka City Government which is to be financially responsible and to provide effective municipal services in a personal responsive manner and in partnership with community.

Phase II: Capital Improvement Planning

Annually a Five-Year Capital Improvement Plan (CIP) is prepared. Departments prepare prioritized project requests during the annual budget process. The requests are based on a variety of individual program plans, including the Sanitary Sewer Master Plan, Facilities Plans, the Zoo Master Plan, etc. Recommended citywide funding priorities are determined and the City Manager and Department Heads approved priority lists for Capital Improvement Program for consideration in the Annual Budget.

Phase III: Department Operating Budget Requests

City departments prepare requests for operating budgets to maintain current services and for service enhancements. Requests are based on a variety of program plans, as mentioned above, and individual departmental strategic plans. Department budgets are prepared consistent with the budget development policies and procedures. These procedures tighten base budgets while focusing on priority changes needed.

Phase IV: Proposed Budget to City Council

Annually, in June, the Proposed Budget is presented to the City Council. Included in this budget are recommendations for: the base budget, service enhancements to meet increased demand, and priority capital projects. These recommendations are described in the Budget Message at the front of this document.

Phase V: City Council Reviews Proposed Budget

The recommendations are discussed by the City Council in budget workshops set forth by the Council. The City Council determines when public hearings will be held and public notices will be sent out at that time. The Finance Advisory Committee, appointed by the City Council reviews the proposed budget revenues and appropriations.

Phase VI: Final Adoption

Prior to June 30, the City Council approves the Proposed Budget as adopted following a public hearing process. If this does not occur prior to June 30, the city charter provides for the previous year's operating budget appropriations to carry over until the new budget can be approved.

FY2014-15 Budget Preparation Calendar



Date	Task	Staff
January 7, 2014	Finance notifies departments Budget Process beginning, starting with Mid-Year Review	Finance
February 28, 2014	All departments submit complete Mid-year budget packets, including 2013-14 estimated actuals to Finance.	Departments, Finance
March 10, 2014	Kickoff meeting: discuss process	Finance, Departments, Manager
March 18, 2014	Presentation of 2013-14 Mid-year Budget Report.	Finance, City Manager
March 28, 2014	All Departments submit complete packets of 2014-15 operating budget requests, all other accompanying materials including service alternatives	Departments
March 28, 2014	Submit project forms to Finance	Engineering, PW
March 28, 2014	Departments turn in Fee Schedule changes	Departments
April 14, 2014	Finance, Personnel & City Manager review personnel service alternatives	CM, Finance, Personnel
April 15-18	Departments, Finance & City Manager review operating budgets and service alternatives.	Departments, CM, Finance, Personnel
April 21-25	Departments and accountants meet to review certain revenue projections	Finance, Departments
April 26, 2014	Departments turn in budget document narrative, goals & objectives, etc.	Finance, Departments
June 3, 2014	Present the 2014-15 Fiscal Year Budget to Council	CM, Finance, Departments, City Council
June 9, 2014	Special Finance Advisory Committee Meeting to introduce budget	Finance Advisory Committee, Staff
June 10, 2014	Special Council meeting for Budget Workshop (1 of 2)	CM, Finance, Departments, City Council
June 12, 2014	Special Council meeting for Budget Workshop (2 of 2)	CM, Finance, Departments, City Council
June 17, 2014	Council adopts operating and capital budget	CM, City Council

Budget Policies & Practices



The City Council has adopted a set of budgetary and financial policies as recommended by the Finance Advisory Committee. These policies are presented below, along with other long-standing policies.

GENERAL

Budget decisions will be driven by City Council vision, values and priorities.

The City Manager will provide a financial impact analysis of all policy initiatives, service changes and new projects.

CITIZEN INVOLVEMENT

Citizen involvement shall be encouraged in the annual budget decision making process through public hearings.

BUDGET SYSTEM

The City will maintain a budget control system to adhere to the budget.

Decision making for capital improvements will be coordinated with the operating budget to make effective use of the City's limited resources for operating and maintaining facilities.

OPERATING BUDGETS

The City uses a program budget. The program level is the lowest level in the organization for which budgets are prepared. Each program's budget will include financing and spending plans.

Each program will also propose an annual performance plan. The plan must identify ongoing program objectives and corresponding indicators which measure performance. The plan should also include specific project objectives which have results during the budget year. All performances at the program level must meet the budget goals and policies established by the City Council.

Department and program managers will not exceed the Council-approved appropriations for operating budgets.

CAPITAL IMPROVEMENTS

The City will actively pursue grant and other outside funding sources for all capital improvement projects.

The City will undertake to maintain all of its assets at a level adequate to protect the City's capital infrastructure and to minimize future maintenance and replacement costs. The City will use a five-year Capital Improvement Plan (CIP) to systematically plan, schedule, and finance capital projects as determined by the City Council. The CIP will include major ongoing maintenance and rehabilitation costs to existing infrastructure and facilities, as well as the cost of new facilities or capital improvements.

Whenever the City finances capital projects by issuing long-term debt, it will repay the debt within a period not to exceed the expected useful life of the project.



WORKING CAPITAL (RESERVES)

Unappropriated revenues and Working Capital in governmental funds at the end of each fiscal year will be appropriated for future use into a "Reserve for Working Capital."

The appropriation of carryover Working Capital must be approved judiciously. This should ensure that recurring expenditures will be budgeted only to the extent that recurring revenue streams exist.

STABILIZATION FUNDS (RESERVES)

General Fund

The General Fund Working Capital (Reserves) should be adequate to handle extraordinary unbudgeted expenditures and economic downturns, which could cause revenues to come in lower than estimated. The minimum Working Capital should be 60 days of the operating expenditures, not including designated or reserved components of Working Capital (approximately \$3.9 million for 2012-13). All budgetary decisions will be viewed in light of this goal. The City shall undertake to reach this goal by budgeting a minimum of \$250,000 per year to increase the Working Capital until the goal is reached.

Once this goal is attained, should the Working Capital fall below 60 days of operating expenditures, a plan for expenditure reductions and/or revenue increases shall be submitted to the City Council via the Finance Advisory Committee. If, at the end of a fiscal year, the Working Capital falls below 60 days of operating expenditures, then the City shall rebuild the balance within one year.

If the Working Capital exceeds 60 days of operating expenditures, the difference may be used to fund the following activities:

- One-time capital expenditures which do not increase ongoing City costs
- Other one-time costs
- Capital maintenance projects
- To increase reserves

A minimum of \$50,000 will be allocated on an annual basis to be deposited in the Contingency Reserve Fund to fund ongoing capital maintenance.

The 2012-13 budget does not include the \$250,000 increase to working capital or the \$50,000 for the contingency reserve.

Enterprise Funds

Appropriate levels of contingency funds will be determined and maintained in the City's enterprise funds. As with the General Fund, an amount approximating 60 days of operating expenditures should be maintained in the City's Water, Wastewater, Transit and Harbor funds. Those amounts are \$893,044, \$1,032,458, \$317,698, and \$109,346 respectively. Equity balances will also include amounts to be used for future capital projects.

Budget Policies & Practices



The City will establish reserves to comply with the terms and conditions of the debt instruments and grants used to finance capital projects. Current reserve requirements are listed below.

1973 Municipal Harbor Improvement Bonds: The City maintains at least one year's debt service as a reserve.

California Department of Boating and Waterways Loan: The City is required to deposit annually: \$20,000 into a Dredging Reserve Fund for the term of the Loan Contract (until 2028) to pay for the cost of a five year dredging cycle program; \$100,000 into a Debt Service Reserve Fund until the balance equals (including interest earned thereon) \$1,000,000; \$30,000 annually into a Capital Improvement Reserve for the term of the Loan Contract to pay for all anticipated costs of berth replacement and other normally occurring capital improvements within the project area (Small Boat Basin).

EPA Wastewater Treatment Plant Grant: The City is annually required to deposit \$250,000 into a Reserve for Treatment Plant Replacement, to be capped at \$3,700,000, and \$150,000 into a Reserve for Collection Facilities Replacement, to be capped at \$2,000,000.

Internal Service Funds

The City will maintain adequate reserves to fund claims and increased costs in Risk Management Fund that houses the Workers Compensation, Liability and Group Health and Benefits insurance benefits. Adequate reserves are estimated to be:

Risk Management Fund \$1,000,000

The City will maintain adequate reserves to fund scheduled vehicle maintenance and replacement in the Equipment Operations Fund.

The City will maintain adequate reserves to fund scheduled computer maintenance and replacement in the Information Technology Operations Fund.

REVENUES AND FEES:

The City will endeavor to maintain a diversified and stable revenue base to minimize the effects of economic fluctuations on revenue accumulation.

The City currently follows this policy

The level of user fee cost recovery should consider the *community-wide* versus *special service* nature of the program or activity. The use of general purpose (tax) revenues is appropriate for community-wide services, while user fees are appropriate for services which are of special benefit to easily identified individuals or groups.

Budget Policies & Practices



The City will set fees and rates at levels which fully cover the total direct and indirect costs including debt service, reserve requirements, and capital costs of the following enterprise programs:

- Water Utility
- Wastewater Utility
- Building
- Humboldt Bay

The City will set transit fare charges adequate to maintain a cost fare box ratio sufficient to comply with the Transportation Development Act.

Fees will be reviewed annually, and after recommendations from staff for adjustments, the City Council shall annually adopt a resolution establishing fees and service charges for the City. Items to be considered when reviewing fees include:

- Comparability with other communities
- Special benefit
- Service recipient vs. service driver
- Effect of pricing on the demand for the service
- Feasibility of collection and recovery
- Factors that favor low cost-recovery levels
- Factors which favor high cost-recovery levels

The following fee cost recovery policies apply:

Recreation fees: Charges will be assessed for use of City facilities, gymnasiums, ball fields, special use areas, and recreation equipment for activities not sponsored or con-sponsored by the City. Such charges will generally conform to the fee-supported categories listed below. Activities covered include commercial, private non-profit, youth, and schools.

The following programs are considered “maximum” user fee-supported programs, which should recover 100 percent of direct program costs, along with a percentage of indirect program costs, as follows:

Youth and Adult Sports	50%
Special Classes	85%
Roller Skating	50%

Other “maximum” user fee-supported programs include Special Events and Junior Athletics.

“Minimum” user fee-supported programs include Senior Activities, Youth Centers and Activities, Playground Activities and Co-sponsored Special Interest Activities.



The Public Works Department examines these fee schedules annually and recommends changes as needed.

Planning fees: Fees should be set to recover 100% of the estimated cost of processing permits or providing services.

Building fees: As part of an annual fee resolution adoption process, the City will adopt the most current valuation data as published in Building Standards, and give consideration to adopting any new fee rate increases as published in the Uniform Administrative Code (UAC) [adopted by the City Council March 01].

The permit fee schedule is published in the UAC, which is updated every three years. As mandated, the City takes the permit fee schedule to the Board of Appeals for review, as they do when the codes themselves are presented for adoption. At this time, the Humboldt Builders Exchange and North Coast Homebuilders are noticed and asked to comment as a courtesy.

It is the intention of the City to establish and update the permit fee schedule when codes set forth by the UAC are adopted.

DEBT ISSUANCE AND MANAGEMENT:

The following elements should act as a guide when considering the use of debt financing:

The City will consider the use of long-term debt financing only for one-time capital acquisitions and construction projects, and only under the following circumstances

- When the acquisition s or project s useful life will equal or exceed the term of the financing
- When the project revenues or specific resources will be sufficient to service the long-term debt
- When a public-private or public-public partnership is judged to be fiscally sound and the resources of the City are a small, but necessary, element of the project.

Debt financing will not be considered appropriate for:

- Current operating and maintenance expenses except for issuing short-term instruments such as revenue anticipation notes or tax anticipation note
- Any recurring purpose



USE OF ONE-TIME REVENUES

One-time revenues should not be used to balance budgets, and will be used for time-limited services, capital projects, equipment requirements, establishment of reserves, or services that can be terminated without significant disruption to the community or City organization. Before accepting one-time revenues such as grants for specific projects or programs, consideration and careful analysis should be given to the long-term implications of accepting the revenue. Funding for positions or projects should not be accepted if the City cannot afford to maintain the project or continue funding the positions after the one-time revenue is gone.

EVALUATE THE USE OF UNPREDICTABLE REVENUES

The City will evaluate the use of unpredictable revenues in the matching of current revenues to current expenditures. State subventions and reimbursements are examples of such unpredictable revenues.

BALANCING THE OPERATING BUDGET

The operating budget will be balanced with current revenues, which may include beginning Working Capitals less required reserves as established by the City Council.

REVENUE DIVERSIFICATION

To the degree possible, the City will strive to maintain a diversified and stable revenue base to protect against short-term fluctuations in any one revenue source, and to ensure its ability to provide ongoing service.

CONTINGENCY PLANNING

At appropriate intervals throughout the budget year, the City Council will review recommended reductions to annual appropriations should anticipated revenues not be received. This review process will be considered the City's Contingency Planning Process.

OVERHEAD COST ALLOCATION

Identifiable overhead costs shall be allocated to the appropriate program within the limits of state and federal law.



RETIREMENT

The budget will provide for the adequate funding of all retirement systems.

FUNDING FOR OUTSIDE ORGANIZATIONS

The following process will be used for the distribution of City funds (both cash and in kind contributions or services) to outside organizations:

All City fund distributions will be based on performance measures as delineated within each contract between the City and an outside organization. Performance measures are statements of specific direction, purpose, or intent based on the needs of the community and the goals established for a specific program. These performance measures will be clearly stated as objectives that are measurable in quantitative terms.

Accomplishment of the objectives stated within each contract with an outside organization will be measured through performance indicators. The performance indicators will be similar to those used for each program within the City's annual budget. Performance indicators are measures of output, efficiency or outcome, for each contract objective.

The City will contract with outside organizations to administer City or Redevelopment programs that are required or desired by the City and can be done more cost effectively by the contracted organization. The contract for service with an outside organization will be regularly updated maintaining current performance measures and performance indicators.

The City will conduct an annual review of current contracts with outside organizations receiving funds from the City during the City's annual budget preparation process (January through March). Requests for City funds from additional outside organizations will be reviewed during this same time period.

BUDGETS AND BUDGETARY BASIS

The City uses two fund types to account for its activities. Governmental funds (the General Fund, special revenue funds, debt service funds, capital projects and expendable trust funds), focus on measurement of current financial resources. Proprietary funds (enterprise, internal service, and pension trust funds), which are used to account for activities similar to private businesses, focus on the determination of net income. Under generally accepted accounting principles (GAAP), the modified accrual basis is followed by governmental funds, which means that revenue is recognized when measurable and available for paying the liabilities of the current period. Also, under GAAP, the full accrual basis of accounting is used by proprietary funds. This means that revenues are recognized when earned and expenses are recorded at the time liabilities are incurred. All annual appropriations lapse at year end except amounts that have been encumbered.

Annual appropriated budgets are adopted for all funds of the City except agency funds. In general, the budget is prepared on a basis consistent with GAAP. However, the budget varies from GAAP basis in the following areas:

Budget Policies & Practices



- Budgetary revenues include such items as repayments of loans receivable and other items which on a GAAP basis are considered as reclassifications of Working Capital between reserved Working Capital and unreserved Working Capital
- Non-GAAP (budgetary basis) expenditures include encumbrances (in the year of commitment to purchase), loans, debt principal payments, and capital outlay in the proprietary funds.
- Depreciation expense is not budgeted in the proprietary funds of the City.

The Comprehensive Annual Financial Report (CAFR), shows the status of the City's finances on a GAAP basis. It also contains budgetary basis financial statements, which include revenues and expenditures that are not presented in accordance with GAAP, as explained above. These budgetary statements show reconciliation to the GAAP basis financial statements.

All annual, operating appropriations lapse at fiscal year end (on a budgetary basis). Project-length financial plans are adopted for capital and other projects. Appropriations for these projects are included in the annual appropriated budgets for each of the applicable funds. Unspent project amounts are included in the annual budgets of subsequent years until project completion.

MID-YEAR BUDGET ADJUSTMENTS/AMENDMENTS

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.

In general, ongoing budget changes should be dealt with during the annual budget process, while one-time budget changes may be considered by the City Council either during the annual budget process or at any meeting after the adoption of the budget.

Appropriations Limit FY 2014/15



Article XIII B of the California Constitution, adopted by Proposition 4 in 1980, and amended in 1990 by Proposition 111, imposes restrictions on the amount of revenues that can be received and appropriated in a fiscal year. Only revenues defined to as “proceeds of taxes” are restricted by the limit. Generally, revenues restricted as to use, enterprise fund revenues, redevelopment agency revenues, and charges for services not exceeding the cost of providing the service are not considered proceeds of taxes. Also, certain expenditures are considered exempt from the limit. During any fiscal year, a city may not appropriate any proceeds of taxes they receive in excess of their Limit.

The appropriations limit is based on actual appropriations during the base year of 1978-79, and is adjusted each year using the growth in population and inflation. The limit, cost of living factor, and population change factor must be adopted each year by resolution of the City Council.

FISCAL YEAR 2014-15 CITY OF EUREKA APPROPRIATIONS LIMIT CALCULATIONS

A. LAST YEAR'S LIMIT		\$115,283,014
B. ADJUSTMENT FACTORS		
1. Population % (County population growth)		(0.03)
2. Inflation % (Change California Per Capita Personal Income)		(0.23)
Population Converted to a Ratio:	$\frac{(0.03)+100}{100} =$	0.9997
Per Capita Cost of Living Converted to a Ratio:	$\frac{(0.23)+100}{100} =$	0.9977
Calculation of Factor for Fiscal Year 2014-2015	$0.9997 \times 0.9977 =$	0.9974
C. THIS YEAR'S LIMIT:		\$114,983,278

APPROPRIATIONS SUBJECT TO LIMIT AND AMOUNT UNDER LEGAL LIMIT

A. PROCEEDS OF TAXES	\$ 23,033,629
B. EXCLUSIONS	0
C. APPROPRIATIONS SUBJECT TO LIMITATION	\$ 23,033,629
D. CURRENT YEAR LIMIT	\$114,983,278
E. UNDER LIMIT	\$ 91,949,649

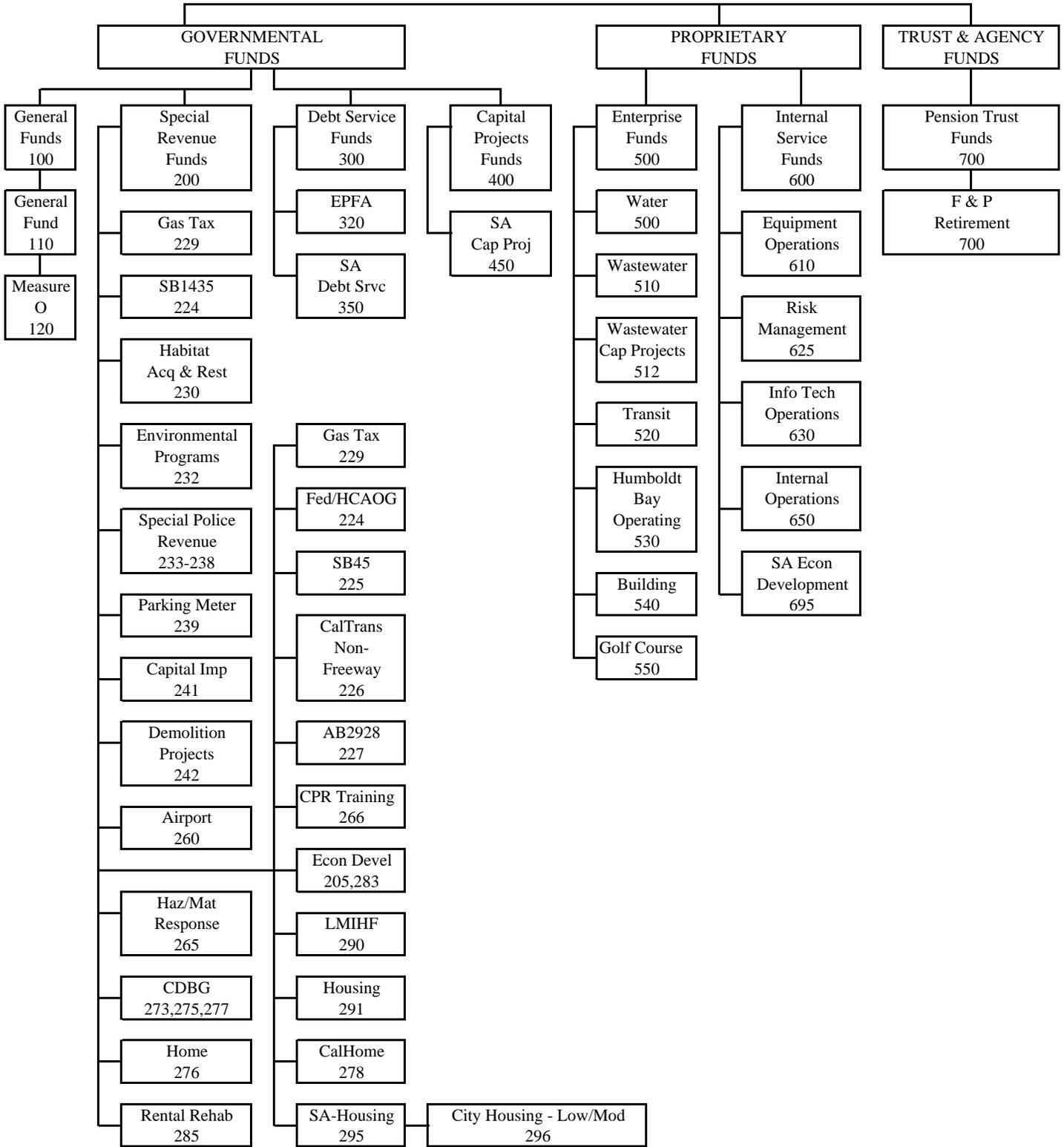
Appropriations Limit FY 2014/15



Reviewing the City's appropriations limit calculations over the past years indicates the City should remain well within its legal limit for many years to come. During the nine year period between fiscal years 2005-06 to 2014-15 the calculated appropriations limit has increased by 39% from \$82,640,992 to \$114,983,278. During this same time period appropriations subject to this limitation have increased 72% from \$13,428,850 to \$23,033,629. In spite of slow population growth, and a moderate inflation rate, tax revenues are growing more slowly than the appropriations limit.

The City of Eureka's adopted appropriations should remain well below the appropriations limit as prescribed in Article XIII B of the California Constitution and adopted by Proposition 4 in 1980 for the foreseeable future.

Fund Structure FY 2014-15



Glossary Of Terms



Activities

Specific services performed in accomplishing program objectives and goals (See Program).

ADA

Americans with Disabilities Act is federal legislation governing the abilities of all citizens to have equal access to all city buildings and materials.

Appropriation

An authorization made by the Council which permits the City to incur obligations and to make expenditures of resources.

Appropriation Limitation

Imposed by Propositions 4 and 111, creates a restriction on the amount of revenue which can be appropriated in any fiscal year. The Limit is based on actual appropriations during the 1978-79 fiscal year, and is increased each year using the growth of population and inflation. Not all revenues are restricted by the limit; only those which are referred to as "proceeds of taxes." Some examples of proceeds of taxes are sales tax, property tax, and business license tax.

Assessed Valuation

A value established for real property for use as a basis in levying property taxes. For all agencies in the State of California, assessed value is established by the County for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization. Under Article XIII of the State Constitution (Proposition 13 adopted by the voters on June 6, 1978), properties are assessed at 100% of full value. Proposition 13 also modified the value of real taxable property for fiscal 1979 by rolling back values to fiscal 1976 levels. From this base of assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal. Property taxes for general purposes cannot exceed 1% of assessed value.

Audit

Prepared by an independent certified public accountant (CPA), the primary objective of an audit is to determine if the City's financial statements present fairly the City's financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.

BASIS OF ACCOUNTING

Accrual Accounting

Use of accrual basis of accounting is considered appropriate for proprietary funds, nonexpendable trust funds, and pension trust funds of governmental units. Accrual accounting means that revenues should be recorded in the period in which the service is given, although payment is received in a prior or subsequent period; and that expenses should be recorded in the period in which the benefit is received, although payment is made in a prior or subsequent period.

Examples of funds using the accrual basis of accounting are the Water, Wastewater, and Humboldt Bay Funds.



Modified Accrual Accounting

Funds such as general funds, special revenue funds, capital project funds, debt service funds, special assessment funds and expendable trust funds use the modified accrual accounting basis because they are not concerned with income determination. Under the modified accrual basis, revenues should be recognized in the accounting period in which they become available and measurable. Expenditures should be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and on special assessment indebtedness secured by interest-bearing special assessment levies, which should be recognized when due.

Examples of funds using the modified accrual basis of accounting are the General Fund, Gas Tax Fund, and Capital Improvements Fund.

Bonds

A form of borrowing (debt financing) which reflects a written promise from the City to repay a sum of money on a specific date at a specified interest rate. Bonds are used to finance large capital projects such as buildings, streets, utility infrastructure, and bridges.

Budget

A financial plan for a specified period of time that matches planned revenues and expenditures to municipal services, goals and objectives. The City of Eureka uses a financial plan covering a fiscal year, with actual budget appropriations made annually.

Budget Amendment

The City Council has the sole responsibility for adopting the City's budget, and may amend or supplement the budget at any time after adoption by majority vote. The City Manager has the authority to approve administrative adjustments to the budget as long as those changes are between objects within the same expenditure category.

Budget Calendar

The schedule of budget preparations, hearings and adoption of the annual budget.

Budget Policies

General and specific guidelines that govern financial plan preparation and administration.

CAFR

The Comprehensive Annual Financial Report encompasses the City's annual financial reports for all funds, a comparative analysis of prior year and current year financial transactions, notes to support financial transactions and financial statistics covering the past ten years.

Capital Improvement Plan (CIP)

A five-year plan providing for the maintenance or replacement of existing public facilities and assets and for building or acquiring new ones.

Capital Lease

The periodic payment for assets acquired with a lease financing instrument.

Capital Outlay

The costs of acquiring land or purchasing "fixed assets," i.e., building improvements, buildings, improvements other than building, machinery and equipment (in general, items to be purchased are those with a cost of \$5,000 or more, having a useful life of greater than one year, with a few exceptions).



Certificates of Participation

Form of lease-purchase financing used to construct or acquire capital facilities and equipment.

CDBG

Community Development Block Grants are funded by the Federal Government and their purpose is to provide funds for very low and moderate income families to eliminate substandard and deteriorated housing.

Contingency

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services

Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, maintenance agreements, and professional consulting services.

Cost Allocation

Costs which are charged to a department in the City for services of a generalized nature provided by another fund or department through a cost allocation procedure. Examples included as part of the allocation are the cost of the City Manager's Office, the City Attorney's Office, and the Finance Department. Departments which receive services from these departments are charged based on a standard formula.

CSMFO

California Society of Municipal Finance Officers. A state-wide organization whose purpose is to provide educational opportunities and interaction amongst municipal finance officers. It provides an opportunity for recognition in the achievement of excellence in operational budgeting.

Debt Financing

Borrowing funds as needed and pledging future revenues to make current expenditures. The City of Eureka uses debt financing only for one-time capital improvements whose life will exceed the term of financing and where expected revenues are sufficient to cover the long-term debt.

Debt Instrument

Methods of borrowing funds, including general obligation bonds, revenue bonds, lease/purchase agreements, lease-revenue bonds, tax allocation bonds, certificates of participation, and assessment district bonds.

Debt Service

Payments of principal and interest on bonds and other debt instruments according to a pre-determined schedule.

Deficit

The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department

A major organizational unit of the City which has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

Glossary Of Terms



Depreciation

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

Distinguished Budget Presentation Awards Program

A voluntary awards program administered by the Governmental Finance Officers Association on a federal level and by the California Society of Municipal Finance Officers Association on a state-wide basis to encourage governments to prepare effective budget documents.

ECEA

The Eureka City Employees Association is an employee organization representing those employees who are not management, fire or police.

EFL

Employee organization representing fire employees and who bargains with the City for employee salaries and benefits.

EFT

Electronic Funds Transfer is a term used by the banking industry to signify a transaction that occurs through electronic means rather than a physical transfer of funds.

Employee Benefits

Costs of benefits for City employees, including Unemployment Insurance, Workers' Compensation Insurance, Health Insurance, Dental Insurance, Vision Insurance, Retirement, and Life Insurance.

EOC

Emergency Operations Center is a location where emergency managers can assemble, coordinate their actions, and facilitate efficient communication during a local emergency.

EPA

Environmental Protection Agency. A federal agency that has oversight for environmental issues and that provides grant funds to facilitate environmental endeavors by the City.

EPFA

Eureka Public Financing Authority was established as a separate entity whose purpose is to borrow money to provide funding for Redevelopment Agency projects.

EPOA

Employee organization representing police employees and who bargains with the City for employee salaries and benefits.

ERA

The Eureka Redevelopment Agency was established under state law to undertake projects that will revitalize the project areas and improve the economic base of the community.

ERAF

Education Revenue Augmentation Fund. The California State Legislature enacted the ERAF in 1991 to permanently redirect property taxes from counties, cities, and special districts to public school entities within each county. This is a state level of funding for the Education system within the State of California. Revenues have been "shifted" from local governments to fund this educational fund from both the City and Redevelopment Agency.

Glossary Of Terms



Expenditure

The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not an expenditure; an encumbrance reserves funds to be expended.

Expenditure Savings

Under the City's budgeting procedures, personnel cost projections are based on all positions being filled throughout the year. Cost projections for major supply purchases and service contracts are projected on a similar basis. However, past experience indicates that expenditures are consistently less than budgeted amounts, due at least in part to this costing methodology. Accordingly, the expenditure savings category is used to account for this factor in preparing Working Capital projections.

FEMA

Federal Emergency Management Agency. A federal agency that provides grants for fire related equipment and also training for fire personnel.

FPPC

The "Fair Political Practice Commission" is the State agency that oversees the Political Reform Act (PRA).

Fixed Assets

Assets of long-term nature such as land, buildings, machinery, furniture, and other equipment. The City has defined such assets as those with an expected life in excess of one year and an acquisition cost in excess of \$5,000.

FTE

A employee unit of measurement for one "full time employee". When employee positions are allocated within the budget, these allocations are measured in terms of full time employees. Two employees working half-time would be added together and listed as one FTE.

Fund

An accounting entity that records all financial transactions for specific activities or government functions. The six generic fund types used by the City are: General Fund, Special Revenue, Debt Service, Capital Project, Enterprise, and Trust & Agency Funds.

Fund Balance (Working Capital replaces the term Fund Balance)

Also known as financial position, Working Capital for the governmental fund types is the excess of fund assets over liabilities, and represents the cumulative effect of revenues and other financing sources over expenditures and other financing uses. For the enterprise funds, this term is used interchangeably with "working capital", a comparable (although not exact) financial position concept as Working Capital (see Working Capital).

FUND TYPES

The City uses funds to organize and operate its accounting system. A fund is a separate accounting entity with a self-balancing set of accounts. Funds are further classified into several types, depending on the purpose and funding source, as explained below.

General Fund (Funds 110, 120)

This fund is used for all financial transactions/resources that are not accounted for in other funds. Most City departments, except those classified as Enterprise Funds, Grants, Housing and Redevelopment, receive their funds from the General Fund.



Special Revenue Funds (Funds 205, 207, 224, 225, 226, 227, 230, 231, 232, 233, 234, 236, 237, 238, 239, 241, 242, 260, 265, 266, 273, 275, 276, 277, 278, 283, 285, 290, 291 and 295)

These funds account for proceeds of revenues designated for financing specified activities of the City. Special Revenue funds are also used when there is some compelling reason for segregating a revenue source from the General Fund.

Debt Service Funds (Funds 320, 321, 345, and 350)

These funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest of the Agency and the Authority. Revenues for this purpose include property tax increment and related interest.

Capital Projects Funds (Fund 435 and 450)

These funds account for capital improvements of the Redevelopment Agency which are financed by proceeds of tax allocation bonds and City advances. The Agency has three capital projects areas that were fiscally merged for FY 2007-08. The project areas are: Century III Phase I; Century III Phase II; and Eureka Tomorrow.

Enterprise Funds (Funds 500, 501, 510, 512, 520, 530, 540, and 550)

These funds account for activities which are intended to be self-supporting or where periodic determination of net income is appropriate for management control and accountability. Costs are financed primarily through user charges.

Internal Service Funds (Funds 610, 625, 630, 650, 690, and 695)

These funds account for activities and services provided by one City organizational unit to another, financed through cost-reimbursement.

Trust & Agency Funds (Fund 700)

Also known as Fiduciary Fund Types, these funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies. The fiduciary funds used by the City include expendable trust and agency funds. Expendable trust funds are accounted for in the same manner as Governmental Funds (general, special revenues, debt service, and capital project funds). Agency funds are custodial in nature (assets equal liabilities) and do not measure the results of operations.

FY

The "Fiscal Year" is the beginning and ending period for recording financial transactions. The City has specified July 1 to June 30 as its fiscal year.

GAAP

Generally Acceptable Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB

Governmental Accounting Standards Board sets all requirements for governmental agency reporting and accounting methodologies.

GFOA

Government Finance Officers Association of the United States and Canada. A national organization whose purpose is to provide accounting guidance and educational opportunities to governmental finance officers. This organization sets the standards for budget documents that must meet program criteria as a policy document, operations guide, a financial plan and a communication device.

Glossary Of Terms



Goal

Is a broad statement of purpose for particular program within the agency.

HOME Program

A HOME grant or "Home Partnership Investment Program" provides grant funds for an Owner Occupied Housing First Time Homebuyer program.

Inter-fund Transfers

The movement of monies between funds of the same governmental entity.

Investment Revenue

Revenue received as interest from the investment of funds not immediately required to meet cash disbursement obligations.

LAFCO

Local Area Formation Commission is a regional agency that oversees land use within the Humboldt County area.

Line Item Budget

A budget that lists detailed expenditure categories (salary, materials, telephone service, travel, etc.) separately, along with the amount budgeted for each specified category. The City uses a line-item detail to maintain and record for financial reporting and control purposes. This line item budget has been developed into a Program Budget format that presents each department's operations under a broader program of service (Public Works, Community Services, etc.)

Materials and Supplies

Expendable materials and operating supplies necessary to conduct departmental operations.

Mission

Is an ideal statement of what the organization hopes to achieve.

MOU

Memorandum of Understanding is an agreement between employees and administration covering salaries, benefits and rights of employees.

NOP

Neighborhood Oriented Policing is a program utilized by the Eureka Police Department to assign personnel to areas within the community.

NPDES

The National Pollution Distribution Elimination System sets the standards for storm water runoff.

Object of Expenditure

An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, and contract services.

Objective

Is a measurable accomplishment to be achieved within a specific period of time.

OES

Office of Emergency Services is a state-wide emergency services organizational structure. There are six mutual aid regions within California.

Glossary Of Terms



Operating Budget

The portion of the budget that pertains to daily operations providing basic governmental services. The program budgets in the financial plan form the operating budget.

Operations

A grouping of related programs within a functional area (See Function and Program).

Performance Measures (Objectives)

A statement of specific direction, purpose, or intent based on the needs of the community and the goals established for a specific program. Performance measures are clearly stated objectives that are measurable in quantitative terms.

PERS

The Public Employee Retirement System is a statewide retirement system in which all full time and regular part time employees participate as one of their employee benefits. Alternately referred to as CalPERS to designate the retirement system within the State of California.

PLC

A Programmable Logic Controller is a type of computer that is used to control the water treatment process.

POST

"Peace Officers Standards and Training" is a requirement or standard that all police officers within California must meet.

Program

A grouping of activities organized to accomplish basic goals and objectives.

PSAPS

Public Safety Answering Point System is a county-wide computerized connection process with law agencies within the County. The Eureka Police Department maintains this networking system.

Reserve

An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose or designated by Council and is, therefore, not available for general appropriation.

Reserve Draw Down

Refers to the amount of Working Capital required as a revenue funding source to balance fund budgets where appropriations exceed current revenues. If current revenues exceed appropriations, the Working Capital will increase and be referred to a reserve improvement.

Revenue Bonds

Bonds sold to construct a project that will produce revenues pledged for the payment of related principal and interest (See Bonds).

Resolution

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources (Sources)

Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Glossary Of Terms



RFP

Request for Proposals is a method of inviting proposals from qualified vendors of a specific commodity or service.

RPT

Regular part time employees who are employed by the City less than 40 hours per week but whose position is allocated as a permanent position within the annual budget process.

Salaries

Costs of salaries of City employees, including full-time and part-time/temporary employees, overtime and miscellaneous categories apply.

SCADA

The Supervisory Control and Data Acquisition is a software package that is installed in a PLC to gather necessary data on the water treatment process.

Services and Supplies

The costs of services or supplies purchased by the City. Examples of such services and supplies include consultants, architectural, engineering, legal services, contractual services for construction/maintenance of public facilities, removal and repair of equipment, purchase of gasoline and diesel fuel, payment of gas and electrical bills, payment for water purchased from Humboldt Bay Municipal Water District, office supplies, chemicals and other operating supplies, cost of liability and fire insurance and principal and interest payments on outstanding City debt.

Significant Accomplishments

Outlines the changes and accomplishments that occurred over the past fiscal year. Significant changes would be changes that effect the structural nature of a department or program that may or may not impact the way services are rendered. Accomplishments review how performance objectives were met.

STAF

State Transit Assistance Funds are disbursed locally by the Humboldt County Association of Governments for local transit needs.

STIP

State Transportation Improvement Program - The STIP is a multi-year capital improvement program of transportation projects on and off the State Highway System, funded with revenues from the State Highway Account and other funding sources.

Subventions

Revenues collected by the State (or other level of government), which are allocated to the City on a formula basis. The major subventions received by the City from the State of California include motor vehicle in-lieu and gasoline taxes.

Tax Allocation Bonds

Bonds sold to fund capital projects, whereby principal and interest payments are secured by tax revenues.

Units of Measure

A set of reasonable, realistic standards of precise units of measures whereby performance data can be compared. The resulting information is the feedback for management, the City Council, and citizens concerning the relative success and efficiency of the various city programs.

Glossary Of Terms



Unencumbered Working Capital

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

USDA

United States Department of Agriculture rules and regulations are guidelines by which our City zoo is operated.

USDI

United States Department of the Interior rules and regulations are guidelines by which our City zoo is operated.

Working Capital (Reserves)

Also known as financial position in private sector accounting and in enterprise fund accounting in the public sector, working capital is the excess of current assets over current liabilities. For the enterprise funds, this term is used interchangeably with "Working Capital", a comparable (although not exact) financial position concept in the governmental fund types (see Working Capital).