



2023-24 Proposed Annual Budget

Proposed ANNUAL BUDGET

July 1st, 2023 – June 30th, 2024

Mayor

Kim Bergel

Councilmembers

Ward 1 **Leslie Castellano**

Ward 4 **Scott Bauer**

Ward 2 **Kati Moulton**

Ward 5 **Renee Contreras-DeLoach**

Ward 3 **G. Mario Fernandez**

City Manager

Miles Slattery

City Wide Organizational Chart

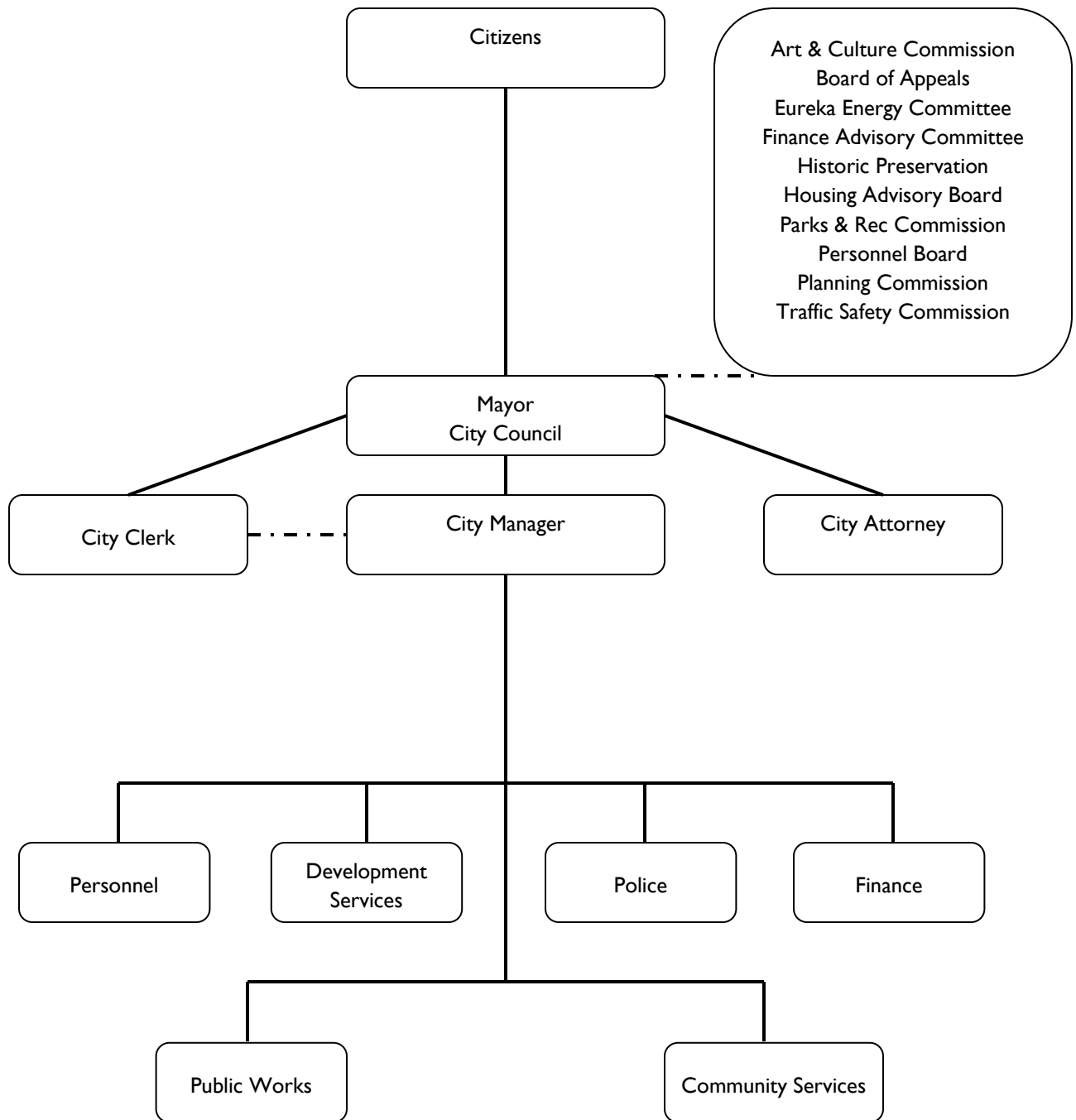


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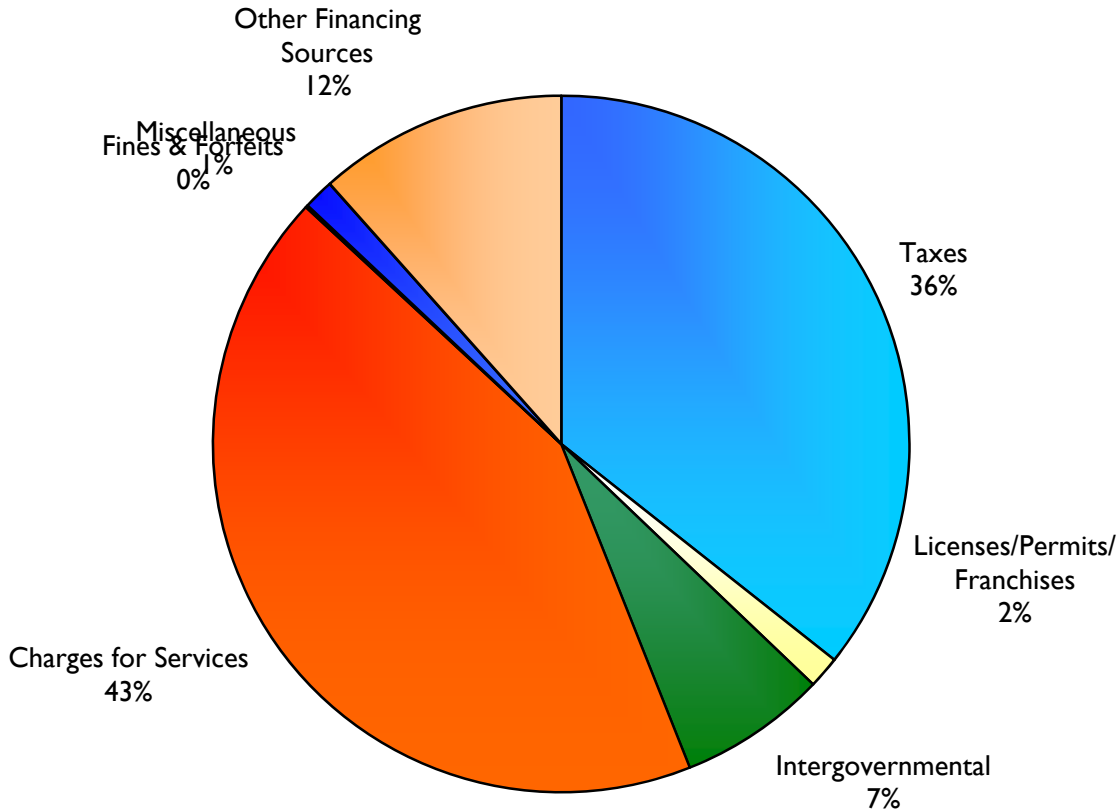
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Section A:

Budget Graphs & Summaries

SUMMARY OF REVENUE BY SOURCE



2023-24 REVENUE SOURCES \$102,154,486

Source	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
Taxes	\$ 35,847,008	\$ 36,781,777	\$ 36,408,498
Licenses/Permits/Franchises	1,550,744	1,520,000	1,520,000
Intergovernmental	9,341,722	30,620,108	6,999,416
Charges for Services	37,124,848	39,217,594	43,852,997
Fines & Forfeits	165,679	106,500	106,500
Miscellaneous	3,982,914	4,499,663	1,450,035
Other Financing Sources	13,753,455	12,164,496	11,817,040
TOTAL	\$ 101,766,372	\$ 124,910,138	\$ 102,154,486

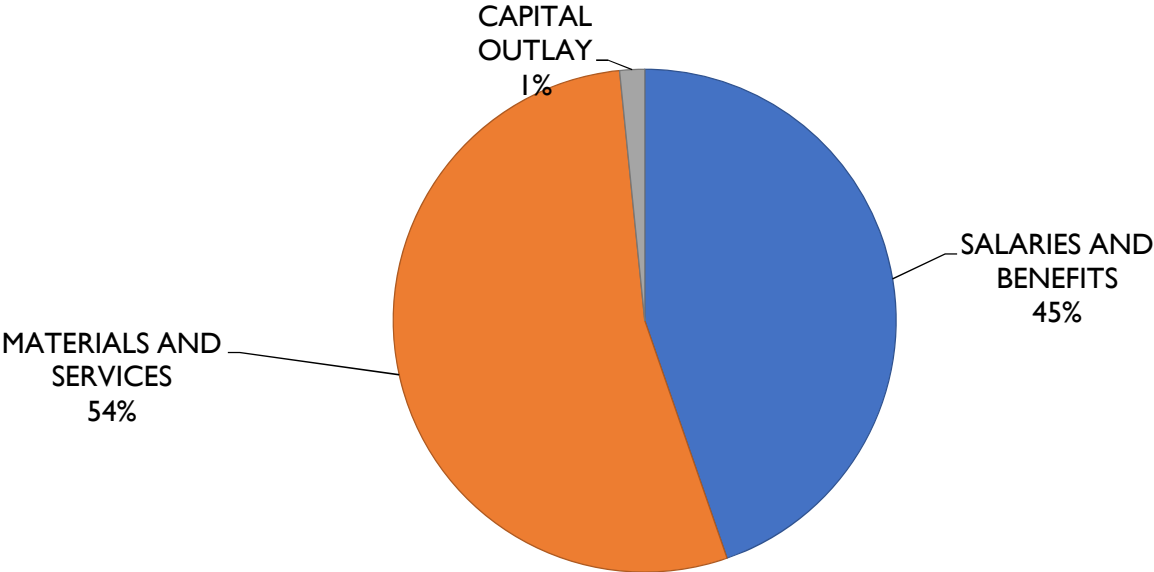
Revenue Summary By Fund Type

Description	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
GENERAL FUND			
Taxes	\$ 34,526,599	\$ 34,149,673	\$ 33,782,875
Licenses/Permits/Franchises	1,502,201	1,470,000	1,470,000
Intergovernmental	3,718,102	3,538,784	3,662,119
Charges for Services	2,670,823	2,093,082	2,149,713
Fines & Forfeits	46,111	75,000	75,000
Miscellaneous	998,276	378,040	380,085
Other Financing Sources	-	-	-
Subtotal	\$ 43,462,113	\$ 41,704,579	\$ 41,519,791
SPECIAL REVENUE FUNDS			
Licenses/Permits/Franchises	\$ 48,543	\$ 50,000	\$ 50,000
Intergovernmental	3,248,644	13,830,483	3,113,015
Charges for Services	6,375	10,000	-
Fines & Forfeits	119,568	31,500	31,500
Miscellaneous	1,597,810	105,847	338,495
Other Financing Sources	3,232,455	-	-
Subtotal	\$ 8,253,395	\$ 14,027,830	\$ 3,533,010
DEBT SERVICE FUNDS			
Taxes	\$ 1,320,409	\$ 2,632,104	\$ 2,625,623
Miscellaneous	1,992	-	-
Subtotal	\$ 1,322,401	\$ 2,632,104	\$ 2,625,623
CAPITAL PROJECTS FUNDS			
Intergovernmental	\$ 1,876,708	\$ 13,026,559	\$ -
Miscellaneous	1	230,000	-
Other Financing Sources	1,801,000	4,900,911	4,898,015
Subtotal	\$ 3,677,708	\$ 18,157,470	\$ 4,898,015
ENTERPRISE FUNDS			
Intergovernmental	\$ 498,269	\$ 224,282	\$ 224,282
Charges for Services	22,178,660	23,715,193	27,921,393
Miscellaneous	1,127,169	3,524,597	482,747
Other Financing Sources	8,720,000	7,263,585	6,919,025
Subtotal	\$ 32,524,097	\$ 34,727,657	\$ 35,547,446
INTERNAL SERVICE FUNDS			
Charges for Services	\$ 12,268,990	\$ 13,399,319	\$ 13,781,892
Miscellaneous	59,074	62,586	82,747
Other Financing Sources	-	-	-
Subtotal	\$ 12,328,064	\$ 13,461,905	\$ 13,864,639

Revenue Summary By Fund Type

Description	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
TRUST FUNDS			
Miscellaneous	\$ 198,594	\$ 198,594	\$ 165,961
Subtotal	\$ 198,594	\$ 198,594	\$ 165,961
TOTAL ALL FUND TYPES			
Taxes	\$ 35,847,008	\$ 36,781,777	\$ 36,408,498
Licenses/Permits/Franchises	1,550,744	1,520,000	1,520,000
Intergovernmental	9,341,722	30,620,108	6,999,416
Charges for Services	37,124,848	39,217,594	43,852,997
Fines & Forfeits	165,679	106,500	106,500
Miscellaneous	3,982,914	4,499,663	1,450,035
Other Financing Sources	13,753,455	12,164,496	11,817,040
GRAND TOTAL	\$ 101,766,372	\$ 124,910,138	\$ 102,154,486

SUMMARY OF OPERATING PROGRAM EXPENDITURES BY TYPE

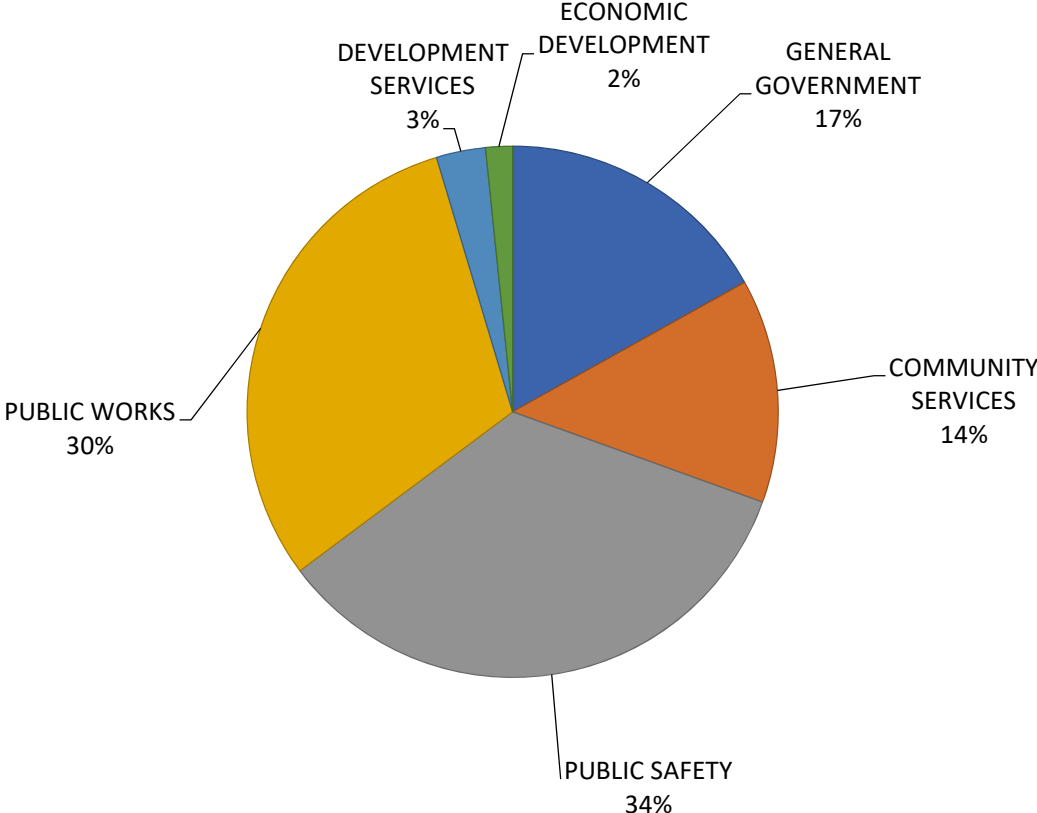


2023-24 OPERATING BUDGET \$70,465,650

	2021-22 Actual		2022-23 Amended Budget		2023-24 Budget
SALARIES AND BENEFITS	\$ 26,857,403	\$	29,102,229	\$	31,484,674
MATERIALS AND SERVICES	33,826,269		39,121,008		37,861,809
CAPITAL OUTLAY	1,385,791		2,807,797		1,119,167
Total *	\$ 62,069,463	\$	71,031,034	\$	70,465,650

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

SUMMARY OF OPERATING PROGRAM EXPENDITURES BY FUNCTION



2023-24 OPERATING BUDGET \$ 70,465,650

	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
GENERAL GOVERNMENT	\$ 11,278,764	\$ 11,773,080	\$ 11,906,080
COMMUNITY SERVICES	7,733,424	9,158,434	9,605,729
PUBLIC SAFETY	22,166,617	23,835,658	24,141,518
PUBLIC WORKS	18,200,225	22,991,433	21,553,321
DEVELOPMENT SERVICES	2,180,902	2,327,786	2,102,779
ECONOMIC DEVELOPMENT	509,530	944,643	1,156,222
Total *	\$ 62,069,463	\$ 71,031,034	\$ 70,465,650

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

OPERATING EXPENDITURES SUMMARY BY DEPARTMENT

	2021-22		2022-23		2023-24
	Actual		Amended Budget		Budget
LEGISLATIVE					
Salaries and Benefits	\$ 102,061	\$	101,582	\$	143,294
Materials and Services	36,966		55,486		54,795
Subtotal	139,027		157,068		198,090
CITY MANAGER					
Salaries and Benefits	\$ 1,197,256	\$	1,634,083	\$	1,925,446
Materials and Services	163,209		287,876		242,163
Capital Outlay	-		-		-
Subtotal	1,360,466		1,921,959		2,167,609
CITY CLERK					
Salaries and Benefits	\$ 885,156	\$	873,600	\$	902,066
Materials and Services	3,919,276		4,274,955		4,094,497
Capital Outlay	29,469		30,000		30,000
Subtotal	4,833,901		5,178,556		5,026,563
HUMAN RESOURCES					
Salaries and Benefits	\$ 655,240	\$	700,330	\$	731,525
Materials and Services	188,875		266,667		187,984
Capital Outlay	2,307		4,000		4,000
Subtotal	846,422		970,998		923,510
FINANCE					
Salaries and Benefits	\$ 880,032	\$	973,917	\$	1,221,070
Materials and Services	963,968		830,355		815,112
Capital Outlay	-		1,000		1,000
Subtotal	1,844,000		1,805,272		2,037,182
CITY ATTORNEY					
Salaries and Benefits	\$ 168,532	\$	351,471	\$	335,780
Materials and Services	238,848		228,276		225,101
Capital Outlay	-		-		-
Subtotal	407,380		579,747		560,881
POLICE					
Salaries and Benefits	\$ 10,291,266	\$	11,219,807	\$	11,588,044
Materials and Services	4,182,727		4,573,121		4,469,070
Capital Outlay	515,574		433,730		105,000
Subtotal	14,989,567		16,226,658		16,162,114

OPERATING EXPENDITURES SUMMARY BY DEPARTMENT

	2021-22		2022-23		2023-24
	Actual		Amended Budget		Budget
FIRE					
Materials and Services	\$ 7,099,807	\$	7,501,001	\$	7,866,331
Capital Outlay	-		-		-
Subtotal	7,099,807		7,501,001		7,866,331
COMMUNITY SERVICES					
Salaries and Benefits	\$ 4,239,455	\$	4,409,532	\$	5,096,249
Materials and Services	3,498,191		4,463,303		4,434,587
Capital Outlay	16,801		295,700		85,000
Subtotal	7,754,447		9,168,534		9,615,835
PUBLIC WORKS					
Salaries and Benefits	\$ 6,811,446	\$	7,187,502	\$	8,007,785
Materials and Services	10,887,549		13,879,063		12,772,442
Capital Outlay	578,474		2,032,867		886,167
Subtotal	18,277,469		23,099,432		21,666,394
DEVELOPMENT SERVICES					
Salaries and Benefits	\$ 1,395,608	\$	1,426,810	\$	1,339,214
Materials and Services	764,271		880,375		745,459
Capital Outlay	-		10,500		8,000
Subtotal	2,159,880		2,317,686		2,092,674
NON-DEPARTMENTAL					
Salaries and Benefits	\$ 31,808	\$	25,000	\$	25,000
Materials and Services	1,880,982		1,880,530		1,954,267
Capital Outlay	243,166		-		-
Subtotal	2,155,956		1,905,530		1,979,267
SUCCESSOR AGENCY					
Salaries and Benefits	\$ 9,936	\$	-	\$	3,241
Materials and Services	1,600		-		-
Capital Outlay	-		-		-
Subtotal	11,536		-		3,241
TOTAL OPERATING DEPARTMENTS					
Salaries and Benefits	\$ 26,667,797	\$	28,903,635	\$	31,318,713
Materials and Services	33,826,269		39,121,008		37,861,809
Capital Outlay	1,385,791		2,797,297		1,119,167
Subtotal	61,879,858		70,821,940		70,299,689
OTHER OPERATING EXPENDITURES:					
<u>Fire & Police Retirement Fund</u>					
Salaries and Benefits	\$ 189,606	\$	198,594	\$	165,961
Materials and Services	-		-		-
Subtotal	189,606		198,594		165,961

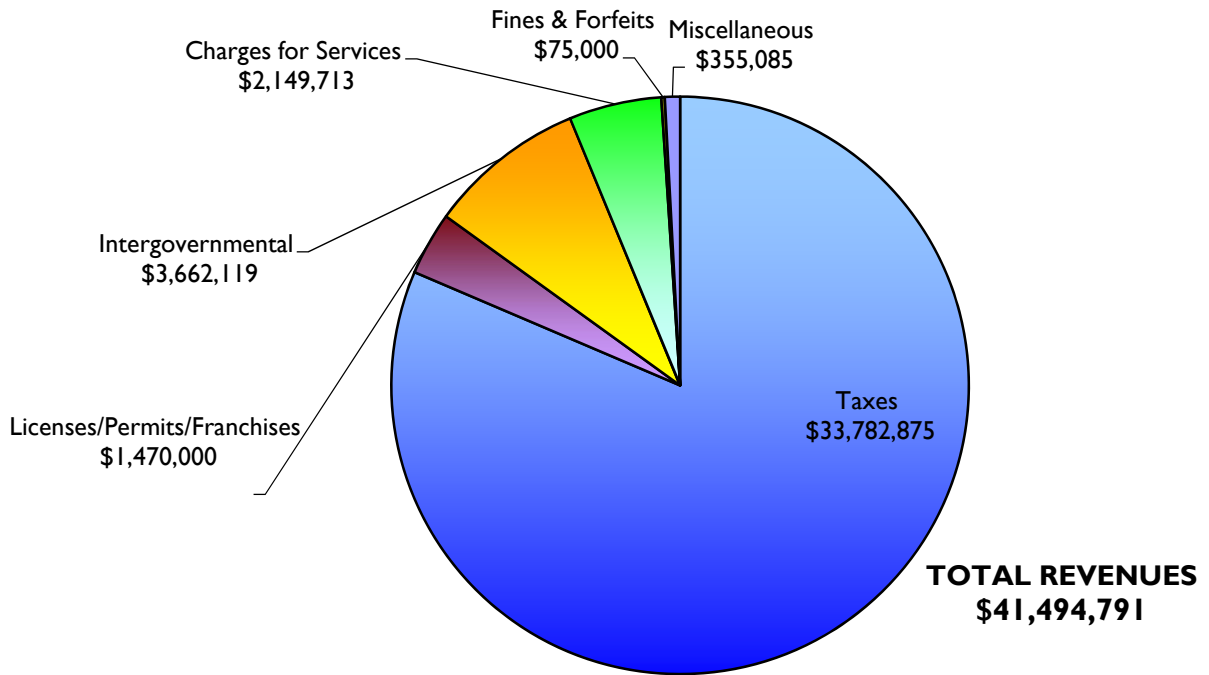
OPERATING EXPENDITURES SUMMARY BY DEPARTMENT

	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
GRAND TOTAL*	\$ 62,069,463	\$ 71,020,534	\$ 70,465,650

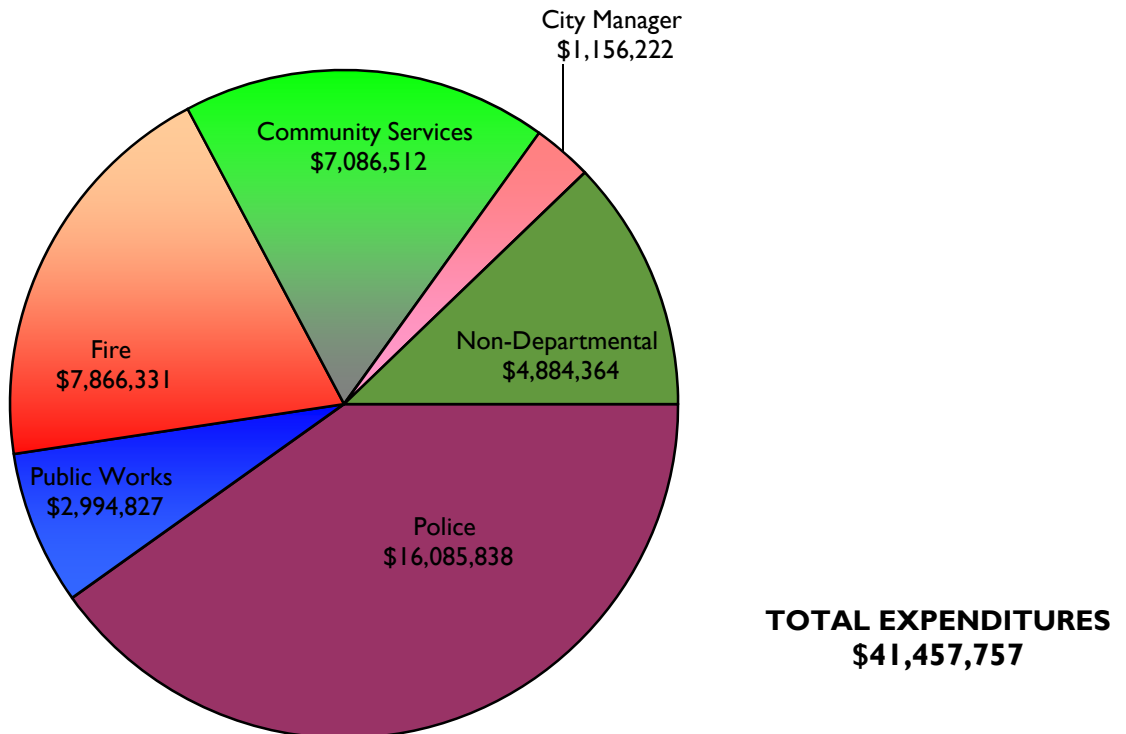
* Does not include debt service, projects or other financing uses

GENERAL FUND

REVENUES: WHERE IT COMES FROM



EXPENDITURES: WHERE IT GOES



FULL-TIME EQUIVALENT POSITIONS BY DEPARTMENT

Department / Position	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2023-24 Proposed Budget
CITY MANAGER				
City Manager	1.00	1.00	1.00	1.00
Executive Assistant	0.50	0.50	0.50	0.50
Subtotal	1.50	1.50	1.50	1.50
CITY CLERK / INFORMATION TECHNOLOGY				
Assistant City Manager	1.00	1.00	1.00	1.00
Executive Assistant	0.50	0.50	0.50	0.50
Information Technology Analyst I/II	3.00	3.00	3.00	3.00
Information Technology Services Manager	1.00	1.00	1.00	1.00
Information Technology Specialist (RPT)	0.70	-	-	-
Senior Information Technology Analyst	1.00	1.00	1.00	1.00
Subtotal	7.20	6.50	6.50	6.50
HUMAN RESOURCES				
Human Resources Director	1.00	1.00	1.00	1.00
Human Resources Manager	1.00	1.00	1.00	1.00
Human Resources Technician	-	1.00	1.00	1.00
Payroll Technician	2.00	2.00	2.00	2.00
Senior Administrative Assistant-Confidential	1.00	-	-	-
Senior Human Resources Analyst	1.00	1.00	1.00	1.00
Subtotal	6.00	6.00	6.00	6.00
FINANCE				
Accountant I/II	1.00	1.00	1.00	1.00
Accounting Specialist	1.00	1.00	2.00	1.00
Accounting Technician I/II	3.00	3.00	3.00	4.00
Administrative Assistant-Confidential	2.00	1.00	-	-
Administrative Technician I/II	-	-	1.00	1.00
Deputy Finance Director	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00
Finance Office Supervisor	2.00	2.00	1.00	1.00
Project Manager (Housing)	1.00	1.00	1.00	1.00
Senior Administrative Assistant-Confidential	-	1.00	1.00	1.00
Utility Billing Supervisor	-	-	-	1.00
Subtotal	12.00	12.00	12.00	13.00
CITY ATTORNEY				
City Attorney	1.00	1.00	1.00	1.00
Paralegal	1.00	1.00	1.00	1.00
Subtotal	2.00	2.00	2.00	2.00

FULL-TIME EQUIVALENT POSITIONS BY DEPARTMENT

Department / Position	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2023-24 Proposed Budget
POLICE				
Administrative Technician I/II	1.00	1.00	1.00	1.00
Assistant Police Chief	-	-	1.00	1.00
Animal Control Officer	1.00	1.00	1.00	1.00
Communications Dispatcher	7.00	7.00	7.00	7.00
Communications Manager	1.00	1.00	1.00	1.00
Community Services Officer	2.00	4.00	4.00	4.00
Evidence Technician	1.00	1.00	1.00	1.00
Park Ranger	1.00	1.00	1.00	1.00
Park Ranger (Non-Sworn)	-	1.00	1.00	1.00
Police Captain	2.00	2.00	-	-
Police Chief	1.00	1.00	1.00	1.00
Police Commander	-	-	2.00	2.00
Police Officer	35.00	35.00	35.00	35.00
Police Operations Analyst I/II	2.00	2.00	2.00	2.00
Police Property Coordinator	1.00	1.00	1.00	1.00
Police Property Technician	1.00	1.00	1.00	1.00
Police Records Manager	1.00	1.00	1.00	1.00
Police Records Specialist I/II	3.00	3.00	3.00	3.00
Police Records Technician	1.00	1.00	1.00	1.00
Police Sergeant	9.00	9.00	7.00	7.00
Senior Communications Dispatcher	3.00	3.00	3.00	3.00
Senior Community Services Officer	1.00	1.00	1.00	1.00
Senior Evidence Technician	1.00	1.00	1.00	1.00
Subtotal	75.00	78.00	77.00	77.00
COMMUNITY SERVICES (CS)				
Administrative Technician I/II	1.00	1.00	1.00	1.00
Animal Curator	1.00	1.00	1.00	-
Community Services Activity Coordinator (RPT)	1.40	1.40	1.40	1.40
Community Services Coordinator	4.00	4.00	4.00	4.00
Community Services Coordinator (RPT)	0.70	0.70	0.70	0.70
Community Services Director	1.00	1.00	1.00	1.00
Community Services Supervisor	1.00	1.00	1.00	2.00
Custodian	5.00	5.00	5.00	5.00
Deputy Community Services Director	1.00	1.00	1.00	1.00
Facilities Maintenance Specialist	1.00	1.00	1.00	1.00
Facilities Maintenance Superintendent	1.00	1.00	1.00	1.00
Facilities Maintenance Technician	3.00	3.00	3.00	3.00
Harbor Operations Superintendent	1.00	1.00	1.00	1.00
Harbor Operations Technician I/II	3.00	3.00	3.00	3.00
Harbor Recreation Coordinator	1.00	1.00	1.00	1.00
Maintenance Worker I/II	6.00	6.00	6.00	7.00
Parks Maintenance Supervisor	1.00	1.00	1.00	1.00

FULL-TIME EQUIVALENT POSITIONS BY DEPARTMENT

Department / Position	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2023-24 Proposed Budget
COMMUNITY SERVICES (CS) Continued...				
Parks Superintendent	1.00	1.00	1.00	1.00
Preschool Administrator	1.00	1.00	1.00	1.00
Preschool Teacher	-	-	1.00	2.00
Preschool Teacher (RPT)	1.40	1.40	0.70	-
Project Manager	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Senior Maintenance Worker	2.00	2.00	2.00	2.00
Zoo Activities Coordinator	1.00	1.00	1.00	1.00
Zoo Activities Coordinator (RPT)	0.70	0.70	0.70	0.70
Zoo Director	1.00	1.00	1.00	1.00
Zookeeper	3.00	3.00	5.00	5.00
Zookeeper (RPT)	2.00	2.00	1.40	1.40
Subtotal	48.20	48.20	49.90	51.20
PUBLIC WORKS				
Administrative Assistant	1.00	1.00	1.00	1.00
Administrative Technician I/II	1.00	1.00	1.00	1.00
Associate Civil Engineer	-	-	1.00	1.00
Assistant/Associate Engineer	1.00	1.00	1.00	1.00
Code Enforcement Officer I/II	2.00	3.00	3.00	3.00
Code Enforcement Program Manager	1.00	1.00	1.00	1.00
Deputy City Engineer	1.00	1.00	-	-
Deputy PW Director - Field Operations	1.00	1.00	1.00	1.00
Deputy PW Director - Utility Operations	1.00	1.00	1.00	1.00
Deputy PW Director / City Engineer	1.00	1.00	1.00	1.00
Electrical & Instrumentation Technician	1.00	1.00	1.00	1.00
Electrician	-	1.00	1.00	1.00
Emergency Operations Analyst I/II	1.00	1.00	1.00	1.00
Engineering Technician I/II	5.00	5.00	6.00	6.00
Equipment Mechanic I/II	4.00	4.00	4.00	4.00

FULL-TIME EQUIVALENT POSITIONS BY DEPARTMENT

Department / Position	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2023-24 Proposed Budget
PUBLIC WORKS Continued...				
Field Superintendent	1.00	1.00	1.00	1.00
Fleet Services Manager	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00
Infiltration & Inflow Coordinator	1.00	1.00	-	-
Inventory Control Specialist	1.00	1.00	1.00	1.00
Maintenance Supervisor	1.00	1.00	1.00	1.00
Maintenance Worker I/II	5.00	5.00	5.00	5.00
Project Manager	1.00	1.00	2.00	2.00
Public Works Director	1.00	1.00	1.00	1.00
Senior Equipment Mechanic	1.00	1.00	1.00	1.00
Senior Maintenance Worker	1.00	1.00	1.00	1.00
Senior Utility Systems Operator	4.00	4.00	4.00	4.00
Senior Utility Worker	1.00	1.00	1.00	1.00
Special Projects Manager	1.00	1.00	2.00	2.00
Treatment Plant Operator I/II	5.00	5.00	5.00	5.00
Utilities Operations Supervisor	1.00	1.00	1.00	1.00
Utilities Systems Inspector	1.00	1.00	1.00	1.00
Utility Maintenance Supervisor	3.00	3.00	3.00	3.00
Utility Systems Operator I/II	12.00	12.00	12.00	12.00
Utility Worker I/II	4.00	4.00	4.00	4.00
Water Quality Supervisor	1.00	1.00	1.00	1.00
Water Quality Technician	2.00	2.00	2.00	2.00
Subtotal	72.00	74.00	76.00	76.00

FULL-TIME EQUIVALENT POSITIONS BY DEPARTMENT

Department / Position	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2023-24 Proposed Budget
DEVELOPMENT SERVICES				
Administrative Technician I/II	-	1.00	1.00	2.00
Assistant/Associate Planner	1.00	2.00	2.00	2.00
Building Inspector I/II	1.00	1.00	1.00	1.00
Chief Building Official	1.00	1.00	1.00	1.00
Deputy Development Services Director	-	-	1.00	1.00
Development Services Director	-	-	1.00	1.00
Permit Analyst	1.00	1.00	1.00	1.00
Permit Technician	1.00	-	-	-
Principal Planner	2.00	2.00	-	-
Senior Administrative Assistant	1.00	1.00	1.00	-
Senior Building Inspector	2.00	2.00	2.00	2.00
Senior Planner	2.00	2.00	2.00	2.00
Subtotal	12.00	13.00	13.00	13.00
ECONOMIC DEVELOPMENT*				
Community Services Coordinator	2.00	1.00	1.00	1.00
Social Services Coordinator	1.00	1.00	1.00	1.00
Social Services Coordinator (Limited Term)	-	2.00	2.00	2.00
Social Services Coordinator (RPT-Limited Term)	1.40	1.40	1.40	1.40
Economic Development Coordinator	2.00	2.00	-	-
Economic Development Coordinator (RPT)	-	-	0.70	0.70
Managing Mental Health Clinician	-	1.00	1.00	1.00
Mental Health Case Manager I/II (Limited Term)	-	-	2.00	2.00
Program Coordinator	1.00	1.00	3.00	3.00
Project Manager	1.00	2.00	2.00	2.00
Senior Planner	1.00	1.00	1.00	1.00
Subtotal	9.40	12.40	15.10	15.10
TOTAL	245.30	253.60	259.00	261.30

*A division of the City Manager

Section B:

Program Summaries

Program Summaries – Overview

The operating programs described in this section of the Financial Plan form the City's basic organizational units, and provide for the delivery of essential services.

These programs are organized by department, and each section begins with a department summary which includes department description and expenditure, revenue and personnel summaries.

Each operating program narrative provides the following information:

- A. Program Title - The function, department responsible for program administration, program name, and account information.
- B. Program Description - Narrative description of program operations.
- C. Program Cost - Expenditure information is provided for the last completed fiscal year (2021-22) and the 2022-23 amended budget, as well as the proposed amount for the fiscal year covered by the 2023-24 proposed budget. Program costs are divided into four categories.
 1. Salaries and Benefits - All costs associated with City personnel, including salaries as well as benefits.
 2. Materials and Services - All expenditures related to contract services, and the purchase of supplies, tools, utilities, and other operating expenditures.
 3. Capital Outlay - All acquisitions or projects with a life in excess of one year. Capital outlay projects are not included in the Capital Improvement Plan (CIP) section.
 4. Capital Lease - Expenditures related to the periodic payments to the lessor for the use of the lease-financed capital asset.

Allocated Costs

A cost allocation process is utilized to reimburse the internal service funds for the costs of general government services rendered and various non-departmental items such as insurance, information technology (IT), communication costs, equipment and building usage and building maintenance. The allocation process is based on the reciprocal method which requires the use of simultaneous equations. The reciprocal method provides a full recognition to interdepartmental services.

The cost allocation process is described in the following four steps:

1. The Equipment Operations fund is allocated to the respective departments based on a weighted average that considers, but is not limited to, the number of vehicles/equipment, average annual usage and the maintenance/replacement costs.
2. Expenditures that benefit all departments and/or funds such as liability insurance, IT and communication costs are allocated to the respective departments according to usage. General liability insurance is allocated based on budgeted expenditures for each department. IT and communications costs are allocated according to number of phone lines, cell phones, and computers. Facilities maintenance is allocated per custodial square footage.
3. Property insurance is allocated based on total square footage.
4. Administrative services costs are allocated to all departments and funds according to services provided, including payroll, personnel, purchasing, accounting, data processing and other activities. Non-departmental costs are also included. Allocations are based on the number of employees within a department.
5. General Government departments including City Council, Mayor, City Manager, City Clerk, and City Attorney, are allocated out based on the number of employees within a department.

Department Summary - Legislative

DEPARTMENT DESCRIPTION:

Through the Legislative function, City Council governs the City of Eureka by enacting and enforcing all laws and regulations concerning municipal affairs, subject to limitations and restrictions of the City charter and the State constitution. Advisory boards, commissions and committees assist the Mayor and City Council with this work. Program goals include: open, informed and democratic public decisions; responsive and appropriate legislation and policy; and effective and efficient execution of adopted laws and regulations.

	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
EXPENDITURES BY PROGRAM:			
City Council	\$ 118,905	\$ 130,658	\$ 152,008
Mayor	20,122	26,410	46,081
Total	\$ 139,027	\$ 157,068	\$ 198,090

EXPENDITURES BY CATEGORY:

Salaries and Benefits	\$ 102,061	\$ 101,582	\$ 143,294
Services and Supplies	36,966	55,486	54,795
Total	\$ 139,027	\$ 157,068	\$ 198,090

EXPENDITURES BY FUND:

Internal Operations	\$ 139,027	\$ 157,068	\$ 198,090
Total	\$ 139,027	\$ 157,068	\$ 198,090

General Government

DEPARTMENT: Legislative

FUND: Internal Operations

PROGRAM: Mayor

ACCOUNT: 4000

PROGRAM DESCRIPTION:

The Mayor provides public leadership through positive promotion of city government and its services, promotion of community-wide programs, and mobilization of local resources. The Mayor strives to identify community needs and desires, and provides policy leadership to ensure an even-handed representation of diverse community interests. This program strives to improve communications with the citizens of Eureka to enhance public understanding of City projects, policies and programs. Communication occurs through public hearings, service on various state and local boards and commissions, and presentations to groups and events throughout the area. This program maintains open and regular dialogue with other governmental bodies at local, state, national and international levels, and coordinates efforts to influence in a positive way legislation effecting cities in general, and the North Coast in particular. This program is extremely influential in promoting tourism, commerce, economic development and redevelopment of the Eureka area through positive interaction with both the public and private sectors.

	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 11,630	\$ 13,423	\$ 33,543
Services and Supplies	8,493	12,988	12,538
Total Expenditures	\$ 20,122	\$ 26,410	\$ 46,081
EXPENDITURES BY FUND:			
Internal Operations	\$ 20,122	\$ 26,410	\$ 46,081
Total	\$ 20,122	\$ 26,410	\$ 46,081

General Government

DEPARTMENT: Legislative

FUND: Internal Operations

PROGRAM: City Council

ACCOUNT: 4001

PROGRAM DESCRIPTION:

The City Council is responsible to the citizens of Eureka for legislative matters concerning the City, as well as all municipal programs and services. Ten appointed boards, commissions and committees assist the Council by providing recommendations in the decision-making process. The Council provides policy leadership to ensure the efficient and cost-effective implementation of the City's missions and goals, and a high quality of life for Eureka residents. Members of the City Council also serve as the Eureka Redevelopment Agency board, and the Eureka Public Financing Authority board. This program identifies types and levels of programs and services to be provided by the City, and regulates the use of property through zoning laws. This program also reviews and adopts plans which guide the decisions and actions of the City's operating programs, and directs and evaluates the council-appointed positions of City Manager, City Attorney and City Clerk.

	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Amended</u> <u>Budget</u>	<u>2023-24</u> <u>Budget</u>
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 90,432	\$ 88,160	\$ 109,751
Services and Supplies	28,473	42,498	42,257
Capital Outlay	-	-	-
Total Expenditures	\$ 118,905	\$ 130,658	\$ 152,008
EXPENDITURES BY FUND:			
Internal Operations	\$ 118,905	\$ 130,658	\$ 152,008
Total	\$ 118,905	\$ 130,658	\$ 152,008

Department Summary - City Manager

	2021-22	2022-23	2023-24
	Actual	Amended Budget	Budget
EXPENDITURES BY PROGRAM:			
City Manager	\$ 454,329	\$ 486,921	\$ 397,640
Economic Development	396,607	490,394	613,746
C.A.P.E	509,530	944,643	1,156,222
Total	\$ 1,360,466	\$ 1,921,959	\$ 2,167,609
EXPENDITURES BY CATEGORY:			
Salaries and Benefits	\$ 1,197,256	\$ 1,634,083	\$ 1,925,446
Materials and Services	163,209	287,876	242,163
Capital Outlay	-	-	-
Total	\$ 1,360,466	\$ 1,921,959	\$ 2,167,609
EXPENDITURES BY FUND:			
General Fund	\$ 509,530	\$ 944,643	\$ 1,156,222
Internal Operations Fund	850,936	977,316	1,011,387
Total	\$ 1,360,466	\$ 1,921,959	\$ 2,167,609

Department Summary - City Manager

DEPARTMENT DESCRIPTION:

The City Manager is the chief executive officer, as well as chief policy and financial advisor to the Mayor and City Council. The City Manager is responsible for the delivery of services for all city operations through an effective working relationship with seven department directors, the other City Council appointed positions-City Clerk and City Attorney, and the Chief of the Humboldt Bay Fire District. The City Manager is responsible for the administration of city government, enforcement of city ordinances, applicable state law, preparation and control of an annual budget and capital improvement plan, and the implementation of City Council policy.

	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
EXPENDITURES BY CATEGORY:			
Salaries and Benefits	\$ 373,465	\$ 383,694	\$ 333,658
Materials and Services	80,864	103,228	63,983
Capital Outlay	-	-	-
Total	\$ 454,329	\$ 486,921	\$ 397,640
EXPENDITURES BY FUND:			
Internal Operations Fund	\$ 454,329	\$ 486,921	\$ 397,640
Total	\$ 454,329	\$ 486,921	\$ 397,640

Community Access Project for Eureka (C.A.P.E.)

DEPARTMENT: City Manager

FUND: General

PROGRAM: C.A.P.E.

ACCOUNT: 4012

PROGRAM DESCRIPTION:

The Community Access Project for Eureka is a project of the City of Eureka City Manager Department that provides access to quality of life programs and opportunities for all members of our community regardless of their living situation or income.

	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Amended</u> <u>Budget</u>	<u>2023-24</u> <u>Budget</u>
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 439,134	\$ 800,995	\$ 1,031,542
Services and Supplies	70,396	143,648	124,680
Capital Outlay	-	-	-
Total Expenditures	\$ 509,530	\$ 944,643	\$ 1,156,222

EXPENDITURES BY FUND

General Fund	\$ 509,530	\$ 944,643	\$ 1,156,222
Total Resources	\$ 509,530	\$ 944,643	\$ 1,156,222

Economic Development

DEPARTMENT: City Manager

FUND: General

PROGRAM: Economic Development

ACCOUNT: 4300

PROGRAM DESCRIPTION:

The mission of the Economic Development Division is to Improve the quality of life for Eureka’s residents, businesses and employees, and visitors through positive actions to attract, retain, and expand businesses with the city.

	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Amended</u> <u>Budget</u>	<u>2023-24</u> <u>Budget</u>
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 384,658	\$ 449,394	\$ 560,246
Services and Supplies	11,949	41,000	53,500
Capital Outlay	-	-	-
Total Expenditures	\$ 396,607	\$ 490,394	\$ 613,746

EXPENDITURES BY FUND

Internal Operations Fund	\$ 396,607	\$ 490,394	\$ 613,746
Total Resources	\$ 396,607	\$ 490,394	\$ 613,746

Department Summary - City Attorney

DEPARTMENT DESCRIPTION:

The Office of the City Attorney ensures that the city conducts its activities legally, represents the City in civil litigation, and ensures that violators of City law are prosecuted. Program goals include: 1) minimize and eliminate liability; 2) prompt, thorough and ethical legal advice; and 3) general compliance with City Laws and regulations. The office has four major activities:

- Legal review and advice. Legal advice to the City Council and City staff
- Legal representation. Representation of the City at Council and other meetings; initiate civil litigation on behalf of the City; and defending the City and City staff against litigation and claims; representation of the City at mediation or arbitrations, during negotiations and other proceedings such as public meetings.
- Document preparation. Draft ordinances, resolutions, contracts, legal pleadings, reports, correspondence and other legal documents.
- Enforcement. Enforcement and prosecution of violations of the EMC.

	<u>2021-22 Actual</u>	<u>2022-23 Amended Budget</u>	<u>2023-24 Budget</u>
EXPENDITURES BY PROGRAM:			
Legal Services	\$ 407,380	\$ 579,747	\$ 560,881
Total	\$ 407,380	\$ 579,747	\$ 560,881

EXPENDITURES BY CATEGORY:

Salaries and Benefits	\$ 168,532	\$ 351,471	\$ 335,780
Materials and Services	238,848	228,276	225,101
Capital Outlay	-	-	-
Total	\$ 407,380	\$ 579,747	\$ 560,881

EXPENDITURES BY FUND:

Internal Operations Fund	\$ 407,380	\$ 579,747	\$ 560,881
Total	\$ 407,380	\$ 579,747	\$ 560,881

Department Summary - City Clerk/CIO

DEPARTMENT DESCRIPTION:

The City Clerk program is responsible for providing administrative support for the legislative function, records management and archiving, public information, election services, and filing officer services. The City Clerk also serves as the Chief Information Officer (CIO) and is in charge of the City's Information Technology Department; and the City Clerk / CIO also acts as the City's Risk Manager.

	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
EXPENDITURES BY PROGRAM:			
City Clerk	\$ 326,164	\$ 368,527	\$ 344,430
Information Technology Operations	1,859,279	1,973,523	1,845,627
Risk Management - Liability	1,440,603	1,681,081	1,681,081
Risk Management - Workers Comp	1,207,855	1,155,425	1,155,425
Total	\$ 4,833,901	\$ 5,178,556	\$ 5,026,563

EXPENDITURES BY CATEGORY:

Salaries and Benefits	\$ 885,156	\$ 873,600	\$ 902,066
Services and Supplies	3,919,276	4,274,955	4,094,497
Capital Outlay	29,469	30,000	30,000
Total	\$ 4,833,901	\$ 5,178,556	\$ 5,026,563

EXPENDITURES BY FUND:

Risk Management Fund	\$ 2,648,458	\$ 2,836,506	\$ 2,836,506
Information Technology	1,859,279	1,973,523	1,845,627
Internal Operations	326,164	368,527	344,430
Total	\$ 4,833,901	\$ 5,178,556	\$ 5,026,563

General Government

DEPARTMENT: City Clerk / CIO

FUND: Internal Operations

PROGRAM: City Clerk

ACCOUNT: 4003

PROGRAM DESCRIPTION:

The City Clerk program is responsible for providing administrative support for the legislative function, records management and archiving, public information, election services, and filing officer services.

Legislative support includes administration of noticing requirements for City Council and Redevelopment Agency meetings and public hearings in accordance with municipal code and state law; recording and preparing minutes; attesting executed documents; and publication of ordinance titles. The program provides liaison services between the City Council and other entities, agencies, and the public. The records management and archiving function includes maintenance of official records of the city and performance of municipal filing services. The public information function involves the dissemination of information and provision of search and retrieval services. The election services function is responsible for the administration of special and consolidated municipal elections in accordance with municipal and state law, and the provision of voter outreach services. The filing officer function involves the administration of state-required statements of economic interests, conflict of interest code review, and campaign and candidate filings in accordance with state law.

	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Amended</u> <u>Budget</u>	<u>2023-24</u> <u>Budget</u>
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 250,694	\$ 290,801	\$ 284,234
Services and Supplies	60,563	77,726	60,196
Capital Outlay	14,907	-	-
Total Expenditures	\$ 326,164	\$ 368,527	\$ 344,430
EXPENDITURES BY FUND			
Internal Operations	\$ 326,164	\$ 368,527	\$ 344,430
Total	\$ 326,164	\$ 368,527	\$ 344,430

General Government

DEPARTMENT: City Clerk / CIO

FUND: Risk Management

PROGRAM: Liability Risk Management

ACCOUNT: 4503

PROGRAM DESCRIPTION:

Liability Risk Management includes processing and coordination of claims with carrier; oversight of liability issues and training; facilitating risk reduction; and assisting in securing the appropriate insurance coverage and documents for all City activities.

PROGRAM EXPENDITURES:	2021-22	2022-23	2023-24
	Actual	Amended Budget	Budget
Services and Supplies	\$ 1,440,603	\$ 1,681,081	\$ 1,681,081
Total Expenditures	\$ 1,440,603	\$ 1,681,081	\$ 1,681,081

Department Summary - Human Resources

DEPARTMENT DESCRIPTION:

The Human Resources Department is responsible for managing the City's personnel administration, labor relations, and employee development.

	2021-22	2022-23	2023-24
	Actual	Amended Budget	Budget
EXPENDITURES BY PROGRAM:			
Personnel Management	\$ 846,422	\$ 970,998	\$ 923,510
Total	\$ 846,422	\$ 970,998	\$ 923,510

EXPENDITURES BY CATEGORY:

Salaries and Benefits	\$ 655,240	\$ 700,330	\$ 731,525
Services and Supplies	188,875	266,667	187,984
Capital Outlay	2,307	4,000	4,000
Total	\$ 846,422	\$ 970,998	\$ 923,510

EXPENDITURES BY FUND:

Internal Operations	\$ 846,422	\$ 970,998	\$ 923,510
Total	\$ 846,422	\$ 970,998	\$ 923,510

General Government

DEPARTMENT: Human Resources

FUND: Internal Operations

PROGRAM: Human Resources Management

ACCOUNT: 4006

PROGRAM DESCRIPTION:

The Human Resources Department is dedicated to serving City employees and Department Managers with the support they need to continue providing high quality customer service to our citizens. HR is responsible for management of the City’s personnel administrative functions. Our mission is to use fair and equitable practices to hire, develop, support, and retain a highly-qualified and diverse workforce. Our aim is to deliver excellent services to the community through innovation, collaboration, and human-centered decision making. HR's work includes administering the City’s civil service and merit systems, ensuring payment of workers’ compensation benefits to injured employees, assessing and managing risk, negotiating and administering labor agreements, ensuring equal employment opportunities for employees and applicants, recruiting talent, training and developing the City workforce, maintaining confidential employee records, conducting investigations and administering disciplinary procedures, upholding compliance with federal and state employment laws, and much more.

	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 655,240	\$ 700,330	\$ 731,525
Services and Supplies	188,875	266,667	187,984
Capital Outlay	2,307	4,000	4,000
Total Expenditures	\$ 846,422	\$ 970,998	\$ 923,510

Department Summary - Finance

DEPARTMENT DESCRIPTION:

The Finance Department is responsible for providing the financial management of all City funds and maintaining the fiscal integrity of the City. Major activities include: managing the City's investment portfolio; obtaining financing for capital requirements; financial analysis and reporting; budget management; revenue management, including billing and collection for utilities, licenses and other revenues; purchasing; transit operations; and Successor Agency administration.

	2021-22	2022-23	2023-24
	Actual	Amended Budget	Budget
EXPENDITURES BY PROGRAM:			
Finance	\$ 1,240,697	\$ 1,452,254	\$ 1,674,439
Housing	603,303	353,018	362,743
Total	\$ 1,844,000	\$ 1,805,272	\$ 2,037,182

EXPENDITURES BY CATEGORY:

Salaries and Benefits	\$ 880,032	\$ 973,917	\$ 1,221,070
Services and Supplies	963,968	830,355	815,112
Capital Outlay	-	1,000	# 1,000
Total Expenditures	\$ 1,844,000	\$ 1,805,272	\$ 2,037,182

EXPENDITURES BY FUND

Housing (Multiple Funds)	\$ 603,303	\$ 353,018	\$ 362,743
Water	283,053	397,837	441,704
Wastewater	272,467	372,311	416,366
Internal Operations Fund	685,177	682,105	816,369
Total Resources	\$ 1,844,000	\$ 1,805,272	\$ 2,037,182

General Government

DEPARTMENT: Finance	FUND: Water/ Wastewater/ Internal Oper.
PROGRAM: Finance	ACCOUNT: 4005

PROGRAM DESCRIPTION:

FINANCE

The Finance program provides leadership for and plans, coordinates and monitors the activities of the Finance Department in accordance with established fiscal policies. The program is also responsible for managing the City's cash, investments and debt. The finance program also offers leadership to other departments in developing budgets that will meet program goals and maintain sufficient revenues and reserves.

ACCOUNTING

The Accounting program maintains the City's financial systems by designing and monitoring internal controls over transactions that will serve to safeguard city assets, by creating the Comprehensive Annual Financial Report (CAFR) in conformance with generally accepted accounting principles, and by coordinating an annual budget process that includes public input. The accounting program is responsible for producing various other external and internal financial reports which satisfy regulatory requirements and which also provide information to facilitate and encourage more effective policy discussions and decisions.

OPERATIONS

The Operations program includes various financial services such as revenue collections. The Tax and License operation ensures that all businesses conducting business in the City of Eureka are properly licensed. Operations collects transient occupancy tax, dog licenses and business license fees. The Utility Billing program provides accurate and timely billing of the City's water and sewer services; assists customers in applying for and discontinuing utility service; educates customers regarding how to find the cause of high water usage and responds to customer inquiries and disputes regarding their City utility accounts. The Accounts Payable program develops, implements and maintains payment processes. The Payroll program implements and maintains personnel payment processes in compliance with all Federal, State, and City regulations. The Purchasing program assists all city departments with purchasing of services, supplies and materials as approved through the budget appropriations process.

General Government

DEPARTMENT: Finance **FUND:** 273, 276, 277, 278, 285, 291, 296

PROGRAM: Housing Programs **ACCOUNT:** 4303

PROGRAM MISSION:

Provide adequate sites and promote the development of new housing to accommodate Eureka's fair share housing allocation. Provide adequate facilities and services for senior citizens, the homeless, and those in need of transitional housing, and others with special needs. Provide rehabilitation and acquisition loans and grants to eliminate health and safety hazards, increase affordable homeownership, and upgrade substandard housing stock. Providing emergency relocation and lead based paint grants to mitigate lead-based paint hazards during rehabilitation projects, when necessary. Provide assistance and documentation for the update of the City's Housing Element and housing program guidelines current. Maintain current loan portfolio (annual declarations, property inspections, monitoring, loan modifications, and maturities) as well as maintain City Housing Program assets and marketing of housing programs.

PROGRAM DESCRIPTION:

The seven Housing Program Funds above are identified as the 2012 SuperNofa Grant #12-CDBG-8385 (273), HOME Program Income (276), CDBG Program Income (277), CAL-HOME (278), Rental Rehabilitation (285), and Housing Successor Program Income (296). Properties assisted must be located within the City limits and Borrower's must be income eligible and qualified as determined by the specific program's guidelines. Due to the elimination of Redevelopment Agencies by the State in 2012, there is no longer a reliable source of funding for housing activities. Therefore, repaid loan funds or awarded State and Federal grant funds are used for housing activities and to meet required cash match requirements. The City must rely heavily on funding from State and Federal grant awards for housing programs and special projects.

PROGRAM EXPENDITURES:	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
Salaries and Benefits	\$ 108,703	\$ 135,246	\$ 126,624
Materials and Services	494,600	217,772	236,119
Total Expenditures	\$ 603,303	\$ 353,018	\$ 362,743

Department Summary - Police

	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
EXPENDITURES BY PROGRAM:			
Police - General	\$ 13,540,785	\$ 14,593,165	\$ 14,604,720
Communications	1,420,997	1,612,217	1,536,118
Parking Enforcement - Special Revenue	27,785	21,276	21,276
Total	\$ 14,989,567	\$ 16,226,658	\$ 16,162,114

EXPENDITURES BY CATEGORY:			
Salaries and Benefits	\$ 10,291,266	\$ 11,219,807	\$ 11,588,044
Services and Supplies	4,182,727	4,573,121	4,469,070
Capital Outlay	515,574	433,730	105,000
Total	\$ 14,989,567	\$ 16,226,658	\$ 16,162,114

EXPENDITURES BY FUND:			
General Fund	\$ 14,379,101	\$ 15,778,449	\$ 16,085,838
Donations Fund	-	-	-
Sp Police-Drug Asset	125	-	-
Public Safety Grants	518,827	351,036	-
Supplemental Law Enforcement - SLES	-	-	-
Traffic Offender	6,413	20,897	-
Vehicle Abatement	43,190	40,000	40,000
Parking Fund	41,910	36,276	36,276
Total	\$ 14,989,567	\$ 16,226,658	\$ 16,162,114

Public Safety

DEPARTMENT: Police

FUND: General

PROGRAM: Police

ACCOUNT: 4100

DEPARTMENT DESCRIPTION:

The Mission of the Eureka Police Department is to:

Work in partnership with the community to prevent and reduce crime, safeguard public trust, improve the quality of life and protect the future of Eureka through dedicated professional service.

It is the responsibility of all Police personnel to proactively and reactively prevent, control and investigate crime to foster safety in Eureka. EPD has put together a strategic plan to ensure a targeted approach to protecting Eureka over the next five years. The pillars of EPD’s Strategic Plan are:

- Category One: Crime Control*
- Category Two: Organizational Effectiveness*
- Category Three: Personnel Development*
- Category Four: Community Policing*
- Category Five: Technological Improvement*
- Category Six: Budgetary Stability*

All tax payer money entrusted to EPD will be spent in the furtherance of one of the 6 Pillars noted above. It is also where EPD can be measure for effectiveness.

	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 9,244,550	\$ 10,106,560	\$ 10,529,483
Services and Supplies	3,788,451	4,054,876	3,975,237
Capital Outlay	507,784	431,730	100,000
Total Expenditures	\$ 13,540,785	\$ 14,593,165	\$ 14,604,720

Public Safety

DEPARTMENT: Police

FUND: Parking

PROGRAM: Parking Enforcement

ACCOUNT: 4102

PROGRAM MISSION:

The Parking Enforcement section's mission is to maintain appropriate parking space availability within enforcement zones, and to maximize the availability of parking spaces for citizens within these zones.

PROGRAM DESCRIPTION:

The Parking Enforcement section advises, marks and enforces appropriate parking regulations within the City. At least once a day the primary areas and handicapped spaces are enforced by Parking Enforcement. They are also responsible for tracking citations, collection of fines, and processing the necessary paperwork.

PROGRAM EXPENDITURES:	2021-22	2022-23	2023-24
	Actual	Amended Budget	Budget
Salaries and Benefits	\$ 27,137	\$ 20,981	\$ 20,981
Services and Supplies	648	295	295
Total Expenditures	\$ 27,785	\$ 21,276	\$ 21,276

Department Summary - Fire

DEPARTMENT DESCRIPTION:

Effective January 1, 2015 the City of Eureka's Fire Department joined the Humboldt #1 Fire District to create the Humboldt Bay Fire JPA. The JPA is responsible for safeguarding, life and property of the residents and businesses of Eureka and the Humboldt Fire District.

	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
EXPENDITURES BY PROGRAM:			
Fire Services	\$ 7,099,807	\$ 7,501,001	\$ 7,866,331
EXPENDITURES BY CATEGORY:			
Salaries and Benefits	\$ -	\$ -	\$ -
Services and Supplies	7,099,807	7,501,001	7,866,331
Capital Outlay	-	-	-
Total	\$ 7,099,807	\$ 7,501,001	\$ 7,866,331
EXPENDITURES BY FUND:			
General Fund	\$ 7,099,807	\$ 7,501,001	\$ 7,866,331
Total	\$ 7,099,807	\$ 7,501,001	\$ 7,866,331

Department Summary - Community Services

DEPARTMENT DESCRIPTION:

The Community Services Department provides a wide range of essential community services that improve quality of life here in Eureka. The Department is committed to making Eureka a beautiful, livable and sustainable city. The Department includes Environmental Programs, Wharfinger Building, Harbor Maintenance, Park Operations, Adorni Center, Recreation, and the Sequoia Park Zoo.

Services include parks operations. Environmental Programs administers the City's solid waste disposal contracts, develop trails, manage grants and support committee staff. The Recreation and Zoo programs offer positive and constructive recreation and learning opportunities for the community. Harbor Operations manages, maintains and develops the harbor, waterfront, Public Marina, and wetlands.

EXPENDITURES BY PROGRAM:	2021-22	2022-23	2023-24
	Actual	Amended Budget	Budget
Administration	\$ 920,301	\$ 926,255	\$ 980,216
Zoo	1,821,104	2,362,756	2,483,901
Park Operations	1,165,332	1,486,389	1,621,480
Adorni	324,840	361,845	403,875
Recreation - Youth	888,239	850,147	1,043,060
Recreation - Adult	125,269	146,015	183,667
Environmental Programs	80,785	122,724	66,296
Harbor	833,795	898,463	891,453
Wharfinger	298,731	341,910	356,892
Facilities Operations	1,275,026	1,661,932	1,574,889
Airport	21,023	10,100	10,106
Total	\$ 7,754,447	\$ 9,168,534	\$ 9,615,835

EXPENDITURES BY CATEGORY:

Salaries and Benefits	\$ 4,239,455	\$ 4,409,532	\$ 5,096,249
Services and Supplies	3,498,191	4,463,303	4,434,587
Capital Outlay	16,801	295,700	85,000
Total	\$ 7,754,447	\$ 9,168,534	\$ 9,615,835

EXPENDITURES BY FUND:	2021-22	2022-23	2023-24
	Actual	Amended Budget	Budget
General Fund	\$ 5,504,873	\$ 6,537,296	\$ 7,086,512
General Fund - Donations	3,892	-	-
Environmental Programs	80,785	122,724	66,296
Airport	21,023	10,100	10,106
Humboldt Bay	868,848	836,483	878,033
Property Management	-	-	-
Internal Operations	185	-	-
Facilities Operations	1,274,841	1,661,932	1,574,889
Total	\$ 7,754,447	\$ 9,168,534	\$ 9,615,835

Community Services

DEPARTMENT: Community Services

FUND: General

PROGRAM: Sequoia Park Zoo

ACCOUNT: 4404

PROGRAM MISSION:

Sequoia Park Zoo inspires conservation of the natural world by instilling wonder, respect and passion for wildlife. We fulfill our mission by creating intimate connection between people and animals; providing the highest standards of animal care and exhibitry; providing innovative educational experiences; partnering with other institutions to ensure sustainability of zoo and wild populations; providing a place for our community to meet, relax, and enjoy; and appreciating and utilizing our unique redwood setting.

PROGRAM DESCRIPTION:

Sequoia Park Zoo provides the Greater Eureka community and tourists with an accessible recreational and scientifically educational facility. The Zoo cares for and exhibits a variety of fauna and flora using professional standards established by the Association of Zoos and Aquariums regarding captive animal management and conservation education.

	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 965,560	\$ 1,100,891	\$ 1,253,568
Services and Supplies	855,543	1,259,365	1,230,334
Capital Outlay	-	2,500	-
Total Expenditures	<u>\$ 1,821,104</u>	<u>\$ 2,362,756</u>	<u>\$ 2,483,901</u>
EXPENDITURES BY FUND:			
General Fund	\$ 1,821,104	\$ 2,362,756	\$ 2,483,901
Total	<u>\$ 1,821,104</u>	<u>\$ 2,362,756</u>	<u>\$ 2,483,901</u>

Community Services

DEPARTMENT: Community Services

FUND: General

PROGRAM: Park Operations

ACCOUNT: 4405

PROGRAM DESCRIPTION:

The purpose of this program is to develop and maintain a diversified system of park and landscape facilities in a neat, clean and well-repaired condition, and operated in a friendly, courteous and equitable manner for the use and enjoyment of the public. There are a total of six community park facilities which include Halvorson Park, Cooper Gulch Park, Hartman/Kennedy ball fields, Sequoia Park, Sequoia Park Garden and the Sequoia Park Zoo. There is a total of seven neighborhood park facilities, including Carson Park, Hammond Park, Lundbar Hills Park, Highland Park, Ross Park, Clara May Berry Park, Del Norte Park, and 20-30 Park. Myrtle Grove Cemetery is included in the Park Facilities program. The Eureka Skate Park is now open for public use within Cooper Gulch Park. There is a total of 42 landscape facilities, 22 parking lots and 1,400 street trees throughout the city.

	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 658,025	\$ 703,606	\$ 924,974
Services and Supplies	499,697	725,783	664,507
Capital Outlay	7,610	57,000	32,000
Total Expenditures	\$ 1,165,332	\$ 1,486,389	\$ 1,621,480
EXPENDITURES BY FUND:			
General Fund	\$ 1,163,580	\$ 1,486,389	\$ 1,621,480
General Fund - Donations	1,753	-	-
Total	\$ 1,165,332	\$ 1,486,389	\$ 1,621,480

Community Services

DEPARTMENT: Community Services

FUND: General

PROGRAM: Adorni Center

ACCOUNT: 4403

PROGRAM DESCRIPTION:

The Adorni Recreation Center is a community recreation center responsible for providing on-site leisure time activities for youth and adults. Adorni Center programs include sports leagues, special classes, aerobics, weight room, drop-in activities and facility rentals.

	2021-22	2022-23	2023-24
	Actual	Amended Budget	Budget
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 122,558	\$ 118,725	\$ 154,262
Services and Supplies	201,380	233,120	243,614
Capital Outlay	902	10,000	6,000
Total Expenditures	\$ 324,840	\$ 361,845	\$ 403,875
EXPENDITURES BY FUND:			
General Fund	\$ 324,840	\$ 361,845	\$ 403,875
Total	\$ 324,840	\$ 361,845	\$ 403,875

Community Services

DEPARTMENT: Community Services

FUND: General

PROGRAM: Youth Programs & Activities

ACCOUNT: 4401

PROGRAM DESCRIPTION:

Youth Programs and Activities provide a variety of leisure time services which offer youth ages 0-17 a selection of activities provided through the Recreation Division.

	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 701,344	\$ 616,270	\$ 782,021
Services and Supplies	186,895	226,877	257,039
Capital Outlay	-	7,000	4,000
Total Expenditures	\$ 888,239	\$ 850,147	\$ 1,043,060

EXPENDITURES BY FUND:

General Fund	\$ 886,100	\$ 850,147	\$ 1,043,060
Donations Fund	2,139	-	-
Total	\$ 888,239	\$ 850,147	\$ 1,043,060

Community Services

DEPARTMENT: Community Services

FUND: General

PROGRAM: Adult Programs and Activities

ACCOUNT: 4402

PROGRAM DESCRIPTION:

Adult Programs and Activities provide a variety of leisure time services which offer a positive recreation experience. Adult programs include special classes, sports, and special events.

	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 90,451	\$ 92,843	\$ 124,709
Services and Supplies	34,818	49,171	54,958
Capital Outlay	-	4,000	4,000
Total Expenditures	\$ 125,269	\$ 146,015	\$ 183,667

EXPENDITURES BY FUND:

General Fund	\$ 125,269	\$ 146,015	\$ 183,667
Total	\$ 125,269	\$ 146,015	\$ 183,667

Community Services

DEPARTMENT: Community Services

FUND: General

PROGRAM: Environmental Programs

ACCOUNT: 4408

PROGRAM MISSION:

The Environmental Program's mission is to provide the City Council with a variety of special programs and projects intended to address immediate and long term environmental concerns for the citizens of the City of Eureka.

PROGRAM DESCRIPTION:

The Environmental Programs division is responsible for overseeing compliance with the Integrated Waste management Act of 1989 (AB939) as it applies to recycling, source reduction, composting, household hazardous waste, public information and education. The division provides project oversight and management analysis in other programs and activities including trail development, greenhouse gas reduction (AB32: CA Global Warming Solutions Act of 2006) and other environmental projects as assigned. It also provides direct assistance to the Community Services Department with a variety of special projects including grants management, emergency operations and special events. The Division works with other departments on various environmental and planning issues.

	2021-22	2022-23	2023-24
	Actual	Amended Budget	Budget
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 39,802	\$ 40,695	\$ 120
Services and Supplies	40,983	82,029	66,176
Total Expenditures	\$ 80,785	\$ 122,724	\$ 66,296
EXPENDITURES BY FUND:			
Environmental Programs	\$ 80,785	\$ 122,724	\$ 66,296
Total	\$ 80,785	\$ 122,724	\$ 66,296

Community Services

DEPARTMENT: Community Services

FUND: Facilities

PROGRAM: Facilities Operations

ACCOUNT: 4501

PROGRAM DESCRIPTION:

The Facilities Operations program is responsible for the maintenance and systems operation of over eighty City buildings. Major facilities include City Hall, Eureka Fire Headquarters, Municipal Auditorium, Adorni Recreation Center, Fisherman's Building, Eureka Police Headquarter, Wharfinger Building, and the Economic Development Administration Plant. Service functions provided are custodial, carpentry, electrical, plumbing, painting, and event set up. Facility maintenance is also provided to the Sequoia Park Zoo, Recreational Facilities, and traffic signal electrical services throughout the City system.

	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Amended</u> <u>Budget</u>	<u>2023-24</u> <u>Budget</u>
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 716,275	\$ 788,328	\$ 890,816
Services and Supplies	554,167	678,603	674,073
Capital Outlay	4,584	195,000	10,000
Total Expenditures	<u>\$ 1,275,026</u>	<u>\$ 1,661,932</u>	<u>\$ 1,574,889</u>
EXPENDITURES BY FUND:			
Internal Operations Fund	\$ 185	\$ -	\$ -
Facilities Operations Fund	1,274,841	1,661,932	1,574,889
Total	<u>\$ 1,275,026</u>	<u>\$ 1,661,932</u>	<u>\$ 1,574,889</u>

Community Services

DEPARTMENT: Community Services

FUND: General/Harbor

PROGRAM: Harbor Operations

ACCOUNT: 4406

PROGRAM DESCRIPTION:

The Harbor program is responsible for overseeing the operation and maintenance of the City's Public Marina and maintenance of other waterfront property and structures, including the Eureka Public Marina, Samoa Bridge Boat Ramp, Bonnie Gool Dock, K Street Dock, J Street Dock, F Street Dock, Dock B, the Boardwalk, Del Norte Street Pier and Fisherman's Terminal/Building. In addition, this program is responsible for maintenance projects at the Economic Development Administration (EDA) fish plant and Samoa Bridge Boat Ramp restrooms. Harbor also oversees maintenance of Trusdale Vista Point, Eureka Marsh and other City-owned wetland areas. The Waterfront Revitalization Program cooperates with the Harbor and involves planning, coordination and review of twelve waterfront projects, including dock reconstructions and others.

	2021-22	2022-23	
	Actual	Amended	2023-24
		Budget	Budget
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 359,080	\$ 361,245	\$ 341,921
Services and Supplies	472,355	524,217	534,531
Capital Outlay	2,360	13,000	15,000
Total Expenditures	\$ 833,795	\$ 898,463	\$ 891,453
EXPENDITURES BY FUND:			
General Fund	\$ 263,679	\$ 403,890	\$ 370,312
Humboldt Bay	570,116	494,573	521,140
Total	\$ 833,795	\$ 898,463	\$ 891,453

Community Services

DEPARTMENT: Community Services

FUND: Harbor

PROGRAM: Wharfinger

ACCOUNT: 4407

PROGRAM DESCRIPTION:

The Wharfinger Program is responsible for administering all uses of the Wharfinger Building. Administrative support is provided for the operation of the Marina and Harbor Maintenance programs. Budget preparation and purchasing assistance is provided for Harbor Maintenance, Facilities Operations and Parks Division.

	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 98,530	\$ 120,351	\$ 119,340
Services and Supplies	198,856	214,359	223,552
Capital Outlay	1,345	7,200	14,000
Total Expenditures	\$ 298,731	\$ 341,910	\$ 356,892
EXPENDITURES BY FUND:			
Humboldt Bay	\$ 298,731	\$ 341,910	\$ 356,892
Total	\$ 298,731	\$ 341,910	\$ 356,892

Community Services

DEPARTMENT: Community Services

FUND: Airport

PROGRAM: Municipal Airport

ACCOUNT: 4301

PROGRAM MISSION:

The Airport Program mission is to manage, maintain, and enhance the Eureka Municipal Airport while ensuring that it is being utilized to the highest possible benefit to the City.

PROGRAM DESCRIPTION:

The Airport Program plans, coordinates and oversees the operation of the Eureka Municipal Airport. Oversight of the Airport includes preparing and submitting a ten year Capital Improvement Plan to the Division of Aeronautics, applying for grants and loans to implement the Plan, and coordinating and responding to inspections of the Airport with the Division of Aeronautics.

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Amended</u> <u>Budget</u>	<u>2022-23</u> <u>Budget</u>
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ -	\$ -	\$ -
Services and Supplies	21,023	10,100	10,106
Capital Outlay	-	-	-
Total Expenditures	\$ 21,023	\$ 10,100	\$ 10,106

Department Summary - Public Works

DEPARTMENT DESCRIPTION:

The Public Works Department provides a wide range of essential community services that improve quality of life here in Eureka. The Department is committed to making Eureka a beautiful, livable and sustainable city. The Department includes Fleet Maintenance, Planning, Building, Stormwater, Street/Alley Maintenance, Wastewater Collection, Water Distribution, and Water and Wastewater Treatment and Engineering.

EXPENDITURES BY PROGRAM:	2021-22	2022-23	2023-24
	Actual	Amended Budget	Budget
Administration	\$ 476,638	\$ 452,657	\$ 390,295
Stormwater	115,205	218,182	190,350
Streets/Alley Maintenance	1,356,455	1,364,715	1,436,651
Water Distribution	1,754,031	3,074,725	1,849,310
Water Treatment	4,646,571	4,688,362	4,788,546
Sewer Collection	2,086,976	2,939,643	2,691,593
Wastewater Treatment	3,456,210	4,528,822	4,334,912
Equipment Operations	2,206,078	3,007,180	2,677,819
Engineering	1,430,928	1,959,111	2,399,570
Emergency Operations Center	77,243	107,999	113,073
Traffic	298,061	267,702	266,439
Code Enforcement	373,072	490,335	527,837
Total	\$ 18,277,469	\$ 23,099,432	\$ 21,666,394

EXPENDITURES BY CATEGORY:

Salaries and Benefits	\$ 6,811,446	\$ 7,187,502	\$ 8,007,785
Services and Supplies	10,887,549	13,879,063	12,772,442
Capital Outlay	578,474	2,032,867	886,167
Total	\$ 18,277,469	\$ 23,099,432	\$ 21,666,394

EXPENDITURES BY FUND:	2021-22	2022-23	2023-24
	Actual	Amended Budget	Budget
General Fund	\$ 2,615,282	\$ 2,951,467	\$ 2,994,827
Gas Tax Fund	-	-	-
Parking Fund	4,444	7,000	7,000
Water Fund	7,180,917	8,783,396	7,860,320
Wastewater Fund	6,268,646	8,339,688	8,115,727
Building Fund	2,101	10,700	10,700
Equipment Operations Fund	2,206,078	3,007,180	2,677,819
Total	\$ 18,277,469	\$ 23,099,432	\$ 21,666,394

Public Works

DEPARTMENT: Public Works

FUND: General, Water & Wastewater

PROGRAM: Administration

ACCOUNT: 4200

PROGRAM DESCRIPTION:

The primary function of the Administration program is to provide direct assistance to the City Manager and administrative support for the Public Works Department which includes a wide range of basic community services that improve the quality of life. These services include Water Treatment and Distribution, Wastewater Collection and Treatment, Stormwater and Streets/Alleys Maintenance.

	2021-22	2022-23	2023-24
	Actual	Amended Budget	Budget
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 377,427	\$ 322,452	\$ 317,234
Services and Supplies	99,211	130,205	73,061
Capital Outlay	-	-	-
Total Expenditures	\$ 476,638	\$ 452,657	\$ 390,295
EXPENDITURES BY FUND:			
General fund	\$ 64,202	\$ 49,453	\$ 44,789
Water	209,683	202,641	173,537
Wastewater	202,754	200,563	171,969
Total	\$ 476,638	\$ 452,657	\$ 390,295

Public Works

DEPARTMENT: Public Works

FUND: General & Gas Tax

PROGRAM: Stormwater

ACCOUNT: 4204

PROGRAM DESCRIPTION:

The Stormwater Division is the lead in the City's effort to protect water quality by reducing the discharge of pollutants into the storm drain system and receiving waters to the maximum extent practicable. These activities include but are not limited to the following six Minimum Control Measures (MCMs) of the City's Stormwater Management Plan (SWMP): Public Education and Outreach, Public Involvement/Participation, Illicit Discharge Detection and Elimination, Pollution Prevention and Good Housekeeping in Municipal Operations, Construction Site Stormwater Runoff Control and Post-Construction Stormwater Management.

	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 59,054	\$ 58,402	\$ 61,786
Services and Supplies	56,151	159,781	128,564
Capital Outlay	-	-	-
Total Expenditures	\$ 115,205	\$ 218,182	\$ 190,350

EXPENDITURES BY FUND:

General Fund	\$ 115,205	\$ 218,182	\$ 190,350
Total	\$ 115,205	\$ 218,182	\$ 190,350

Public Works

DEPARTMENT: Public Works

FUND: General, Gas Tax & Parking

PROGRAM: Streets/Alley Maintenance

ACCOUNT: 4203

PROGRAM DESCRIPTION:

This program is responsible for upkeep of the City's public street and alley surfaces, regulatory, warning and street name signs, pavement and curb markings, storm drain system maintenance, weed abatement of City and Redevelopment Agency properties, airport pavement and perimeter care, and maintenance and repair of City's off-street parking lots and meters. Sweeping provides services to maintain the cleanliness and appearance of all streets, alleys and parking lots through debris, rubbish and leaf removal, and enhances storm drain facility operations. The program assists other departments with projects by providing manpower and equipment, completing abatement projects on private property as deemed necessary by the Fire Department, and collecting repair costs for damaged property within its area of responsibility.

	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Amended</u> <u>Budget</u>	<u>2023-24</u> <u>Budget</u>
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 614,737	\$ 602,517	\$ 623,371
Services and Supplies	721,238	757,198	806,280
Capital Outlay	20,480	5,000	7,000
Total Expenditures	\$ 1,356,455	\$ 1,364,715	\$ 1,436,651
EXPENDITURES BY FUND:			
General Fund	\$ 1,352,747	\$ 1,360,715	\$ 1,432,651
Gas Tax Fund	-	-	-
Parking Fund	3,708	4,000	4,000
Total	\$ 1,356,455	\$ 1,364,715	\$ 1,436,651

Public Works

DEPARTMENT: Public Works

FUND: Water

PROGRAM: Water Distribution

ACCOUNT: 4206

PROGRAM DESCRIPTION:

This program provides installation and maintenance of the water distribution and transmission system, installs new domestic water connections, fire service connections, and fire hydrants. The division maintains the Mad River transmission line from Arcata to Eureka, reads all meters and assists the Finance Department with the collection process. The division strives to protect and maintain water quality within the distribution system; tests and repairs City backflow prevention devices; and tests private backflow devices to ensure proper operation.

	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 794,884	\$ 717,133	\$ 723,170
Services and Supplies	859,647	2,067,592	986,139
Capital Outlay	99,500	290,000	140,000
Total Expenditures	\$ 1,754,031	\$ 3,074,725	\$ 1,849,310
EXPENDITURES BY FUND:			
Water	\$ 1,754,031	\$ 3,074,725	\$ 1,849,310
Total	\$ 1,754,031	\$ 3,074,725	\$ 1,849,310

Public Works

DEPARTMENT: Public Works

FUND: Water

PROGRAM: Water Treatment

ACCOUNT: 4208

PROGRAM MISSION:

It is the mission of the City of Eureka Water Treatment program to provide high quality services to our community. Included in these services is the efficient delivery of healthful and wholesome drinking water.

PROGRAM DESCRIPTION:

The Water Treatment program provides operation and maintenance of the City's potable water storage facilities and boost stations. Activities include operation, maintenance, water quality laboratory, meter reading, grounds keeping, customer service calls, plan review and backflow prevention program.

	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Amended</u> <u>Budget</u>	<u>2023-24</u> <u>Budget</u>
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 563,978	\$ 570,042	\$ 667,188
Services and Supplies	4,067,211	4,103,605	4,106,644
Capital Outlay	15,382	14,715	14,715
Total	\$ 4,646,571	\$ 4,688,362	\$ 4,788,546
EXPENDITURES BY FUND:			
Water Treatment	\$ 4,646,571	\$ 4,688,362	\$ 4,788,546
Total	\$ 4,646,571	\$ 4,688,362	\$ 4,788,546

Public Works

DEPARTMENT: Public Works

FUND: Wastewater

PROGRAM: Sewer Collection

ACCOUNT: 4207

PROGRAM DESCRIPTION:

This program provides maintenance, installation, and replacement of the sewer collection system including proactive preventative line cleaning, root control and video inspection of the collection system. The division maintains 17 sewer lift stations, installs minor main line extensions and new customer connections.

	2021-22	2022-23	2023-24
	Actual	Amended Budget	Budget
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 974,597	\$ 1,108,076	\$ 1,237,233
Services and Supplies	929,640	1,200,567	1,334,360
Capital Outlay	182,739	631,000	120,000
Total Expenditures	\$ 2,086,976	\$ 2,939,643	\$ 2,691,593
EXPENDITURES BY FUND:			
Sewer Collection	\$ 2,086,976	\$ 2,939,643	\$ 2,691,593
Total	\$ 2,086,976	\$ 2,939,643	\$ 2,691,593

Public Works

DEPARTMENT: Public Works

FUND: Wastewater

PROGRAM: Wastewater Treatment

ACCOUNT: 4500

PROGRAM MISSION:

It is the mission of the Elk River Wastewater Treatment Plant to protect public health, the environment, and to provide for the beneficial use of the waters in the greater Eureka area. Beneficial uses include all commercial and recreational activity as well as protection of the natural wildlife habitat found in the area.

PROGRAM DESCRIPTION:

The Wastewater Treatment program provides operation and maintenance of the wastewater treatment facilities. These facilities include the wastewater treatment plant, four pumping stations, one hundred thirty-nine acres of constructed wetlands, and a one hundred-acre biosolids reclamation site. Activities include process control, equipment maintenance, laboratory analysis, industrial pretreatment, janitorial and ground maintenance, and administration.

	2021-22	2022-23	2023-24
	Actual	Amended Budget	Budget
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 1,103,168	\$ 1,158,845	\$ 1,171,827
Services and Supplies	2,122,413	3,113,825	2,903,433
Capital Outlay	230,629	256,152	259,652
Total Expenditures	\$ 3,456,210	\$ 4,528,822	\$ 4,334,912

EXPENDITURES BY FUND:

WW Treatment	\$ 3,456,210	\$ 4,528,822	\$ 4,334,912
Total	\$ 3,456,210	\$ 4,528,822	\$ 4,334,912

Public Works

DEPARTMENT: Public Works

FUND: Equipment Oper.

PROGRAM: Equipment Operations

ACCOUNT: 4205

PROGRAM DESCRIPTION:

Equipment Operations provides fleet maintenance and repair services for the City of Eureka's fleet of vehicles and equipment ranging; from lawn mowers and heavy construction equipment to emergency response vehicles. The program purchases replacement units, leases them to user departments and develops annual fleet lease rates to cover appropriate funding and equipment replacement reserves.

	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 753,593	\$ 711,460	\$ 795,613
Services and Supplies	1,441,994	1,488,720	1,567,206
Capital Outlay	10,490	807,000	315,000
Total Expenditures	\$ 2,206,078	\$ 3,007,180	\$ 2,677,819

EXPENDITURES BY FUND:

Equipment Operations	\$ 2,206,078	\$ 3,007,180	\$ 2,677,819
Total	\$ 2,206,078	\$ 3,007,180	\$ 2,677,819

Public Works

DEPARTMENT: Public Works

FUND: General

PROGRAM: Engineering

ACCOUNT: 4201

PROGRAM MISSION:

Provide engineering management and administration, and engineering planning and design services resulting in effective, efficient operation, maintenance and improvement of the City's infrastructure, property and resources. Engineering staff support Public Works and other City Departments in meeting the City's General Plan and City Council goals. Engineering will provide timely, friendly service not only to fellow City staff but also to the citizens of Eureka who rely on Engineering staff to guide them through the development and property improvement

PROGRAM DESCRIPTION:

The Engineering and Administration Division consists of engineers, engineering technicians and administrative personnel under the oversight of the City Engineer. Engineering performs planning, forecasting and technical analyses related to development within the City and to the infrastructure that serves the citizens of Eureka. Engineering staff provides direct assistance and communications to City management and other departments on City infrastructure needs, and works closely with operations staff in the Public Works Dept. A close alliance and clear communication between operations and engineering staff promotes good results and effective collaboration on behalf of the City and Eureka citizens.

Specific functions within the Engineering Division include: oversight and guidance of staff; resolution of technical issues and general strategies and adherence to City code and policies; administrative support for Engineering and Public Works staff over a range of community services vital to the quality of life within the City. These services include: planning, design and construction of Water Transmission, Treatment and Distribution facilities; Wastewater Collection, Treatment and Disposal facility improvements; Streets, Trails and Sidewalk improvements; Traffic Signals operation and upgrades; Traffic Safety and Responses to Public Concerns; Development Review and Permits. Administration/Management staff serve and support several City Commissions and sister agencies such as the Humboldt County Association of Governments, Humboldt County, Humboldt Community Services District, Caltrans and others.

	2021-22	2022-23	2023-24
	Actual	Amended Budget	Budget
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 1,047,093	\$ 1,325,554	\$ 1,762,396
Services and Supplies	382,796	619,557	622,374
Capital Outlay	1,038	14,000	14,800
Total Expenditures	\$ 1,430,928	\$ 1,959,111	\$ 2,399,570

Public Works

DEPARTMENT: Public Works

FUND: General

PROGRAM: Engineering

ACCOUNT: 4201

EXPENDITURES BY FUND:

General Fund	\$ 337,590	\$ 470,782	\$ 433,390
Water	570,633	817,669	1,048,927
Wastewater	522,705	670,660	917,253
Total	<u>\$ 1,430,928</u>	<u>\$ 1,959,111</u>	<u>\$ 2,399,570</u>

Department Summary - Development Services

DEPARTMENT DESCRIPTION:

The Development Services Department is responsible for administering, implementing and enforcing the goals and policies of the City of Eureka's adopted General Plan, its zoning regulations as well as other local, state, and federal land use and environmental regulations; the Building Department and the City's housing program.

	2021-22	2022-23	2023-24
	Actual	Amended	Budget
	Budget	Budget	Budget
EXPENDITURES BY PROGRAM:			
Development Services	1,303,053	1,475,834	1,383,663
Building	856,826	841,852	709,011
Total	\$ 2,159,880	\$ 2,317,686	\$ 2,092,674

EXPENDITURES BY CATEGORY:

Salaries and Benefits	\$ 1,395,608	\$ 1,426,810	\$ 1,339,214
Materials and Services	764,271	880,375	745,459
Capital Outlay	-	10,500	8,000
Total	\$ 2,159,880	\$ 2,317,686	\$ 2,092,674

EXPENDITURES BY FUND:

General Fund	\$ 1,300,368	\$ 1,475,834	\$ 1,383,663
Airport Fund	149	-	-
Water	1,268	-	-
Wastewater	1,268	-	-
Building	856,826	841,852	709,011
Total	\$ 2,159,880	\$ 2,317,686	\$ 2,092,674

Development Services

DEPARTMENT: Development Services

FUND: General

PROGRAM: Development Services

ACCOUNT: 4300

PROGRAM DESCRIPTION:

Planning is responsible for administering, implementing, and enforcing the goals and policies of the City of Eureka's adopted General Plan and zoning regulations, as well as other local, state, and federal land use and environmental regulations and provides management and support of GIS-related activities through the City's different departments.

	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 905,653	\$ 904,442	\$ 902,258
Services and Supplies	397,400	571,392	481,405
Capital Outlay	-	-	-
Total Expenditures	\$ 1,303,053	\$ 1,475,834	\$ 1,383,663

EXPENDITURES BY FUND

General Fund	\$ 1,300,368	\$ 1,475,834	\$ 1,383,663
Water Fund	1,268	-	-
Wastewater Fund	1,268	-	-
Airport	149	-	-
Total Resources	\$ 1,303,053	\$ 1,475,834	\$ 1,383,663

Development Services

DEPARTMENT: Development Services

FUND: Building

PROGRAM: Building

ACCOUNT: 4209

PROGRAM DESCRIPTION:

The Building Department administers a program of construction regulation that is mandated by the State of California to provide minimum standards to safeguard life, health, property, and public welfare by regulating the design, construction, quality of materials, use and occupancy, location and maintenance of all structures within the City. The Department ensures public safety by providing thorough, accurate plan reviews and inspection of all structures.

The Department also provides information to the public through interpretations of federal, state, and local regulations; permit activity contained in address files; and interpretations of California Title 24 disabled access regulations.

	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
PROGRAM EXPENDITURES:			
Salaries and Benefits	\$ 489,955	\$ 522,369	\$ 436,956
Services and Supplies	\$ 366,871	\$ 308,983	\$ 264,054
Capital Outlay	\$ -	\$ 10,500	\$ 8,000
Total Expenditures	\$ 856,826	\$ 841,852	\$ 709,011
EXPENDITURES BY FUND:			
Building Fund	\$ 856,826	\$ 841,852	\$ 709,011
Total	\$ 856,826	\$ 841,852	\$ 709,011

Department Summary - Non-Operating

DEPARTMENT DESCRIPTION:

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

	2021-22	2022-23	2023-24
	Actual	Amended Budget	Budget
EXPENDITURES BY PROGRAM:			
Debt Service	\$ 2,316,780	\$ 5,662,616	\$ 5,601,242
Interfund transfers	13,753,455	12,164,496	11,817,040
Total	\$ 16,070,235	\$ 17,827,112	\$ 17,418,282

EXPENDITURES BY FUND

General Fund	\$ 7,665,446	\$ 3,805,453	\$ 3,614,500
Federal/HCAOG	\$ -	\$ 200,000	\$ 200,000
CalTrans	447,455	-	-
SBI RMRA	-	619,810	666,878
Gas Tax	-	811,101	781,137
SA - Debt Svc	725,132	2,629,007	2,622,382
Water Fund	4,355,834	5,166,629	3,789,826
Water Capital Projects	-	-	-
Wastewater Operating Fund	2,829,694	4,420,831	5,569,187
Wastewater Capital Pr	-	-	-
Humboldt Bay	46,674	174,282	174,372
Trust	-	-	-
Total Resources	\$ 16,070,235	# \$ 17,827,112	# \$ 17,418,282

Non-Operating

DEPARTMENT: Non-Operating

PROGRAM: Debt service

PROGRAM DESCRIPTION:

Debt service includes Capital Leases, Revenue Bonds and Interfund Advances.

	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
PROGRAM EXPENDITURES:			
Debt Service	\$ 2,316,780	\$ 5,662,616	\$ 5,601,242
Total	\$ 2,316,780	\$ 5,662,616	\$ 5,601,242

EXPENDITURES BY FUND:

General Fund	\$ 159,446	\$ 159,446	\$ 159,446
SA - Debt Svc	725,132	2,629,007	2,622,382
Water Fund	655,834	1,402,288	1,389,826
Wastewater Operating Fund	729,694	1,297,594	1,255,216
Humboldt Bay	46,674	174,282	174,372
Total	\$ 2,316,780	\$ 5,662,616	\$ 5,601,242

Non-Operating

DEPARTMENT: Non-Operating

PROGRAM: Interfund transfers

PROGRAM DESCRIPTION:

Interfund transfers primarily represent operating subsidies.

	2021-22	2022-23	2023-24
	Actual	Amended Budget	Budget
PROGRAM EXPENDITURES:			
Interfund transfers	\$ 13,753,455	\$ 12,164,496	\$ 11,817,040
Totals	\$ 13,753,455	\$ 12,164,496	\$ 11,817,040

EXPENDITURES BY FUND

General Fund	\$ 7,506,000	\$ 3,646,007	\$ 3,455,054
Federal/HCAOG	-	200,000	200,000
CalTrans	447,455	-	-
SBI RMRA	-	619,810	666,878
Gas Tax	-	811,101	781,137
Water Fund	3,700,000	3,764,341	2,400,000
Water Capital Projects	-	-	-
Wastewater Operating Fund	2,100,000	3,123,237	4,313,971
Wastewater Capital	-	-	-
Trust	-	-	-
Total	\$ 13,753,455	# \$ 12,164,496	# \$ 11,817,040

Section C:

Fund Summaries

Recap of Funds - FY 2022/23

Fund Description	Beginning Working Capital	Projected Revenues	Transfers In	Operating	Debt Serv	Projects	Transfers Out	Ending Working Capital
CITY FUNDS								
General	\$ 10,038,900	\$ 41,679,579	\$ -	\$ 36,404,489	\$ 159,446	\$ 75,000	\$ 3,646,007	\$ 11,433,538
Donations	152,323	25,000	-	25,000	-	-	-	152,323
Economic Development/Housing	493,647	-	-	-	-	-	-	493,647
Gas Tax	540,419	6,048,211	-	-	-	4,417,300	1,630,911	540,419
Habitat Acq. & Rest.	(1,150,721)	4,917,161	-	-	-	4,386,740	-	(620,300)
CAPE	(160,724)	2,700,111	-	-	-	2,700,111	-	(160,724)
Environmental Programs	181,849	75,000	-	122,724	-	-	-	134,126
Streets Sidewalks Parking Projects	(416,121)	230,000	3,900,911	-	-	3,279,000	-	435,790
Police Special Revenue	1,483,665	50,000	-	411,934	-	-	-	1,121,731
Parking Fund	3,630	81,500	-	43,276	-	-	-	41,854
General Fund Capital	(1,032,349)	13,026,559	1,000,000	-	-	13,121,559	-	(127,349)
Demolition Projects	413,788	17,576	-	-	-	1,025,000	-	(593,636)
Airport	10,853	68,495	-	10,100	-	-	-	69,248
Housing	3,289,262	69,776	-	353,018	-	-	-	3,006,020
Water	6,965,965	11,750,391	-	9,181,234	1,402,288	-	3,764,341	4,368,493
Water Capital	(226,898)	-	3,764,341	-	-	3,764,341	-	(226,898)
Wastewater Operating	7,168,598	13,387,741	-	8,711,999	1,297,594	-	3,123,237	7,423,510
Wastewater Capital	(536,972)	774,879	3,123,237	-	-	3,898,116	-	(536,972)
Humboldt Bay	(1,245,334)	889,806	170,000	836,483	174,282	49,000	-	(1,245,293)
Building	2,354,329	646,255	206,007	852,552	-	-	-	2,354,039
Golf Course	(5,782)	15,000	-	-	-	-	-	9,218
Equipment Operations	299,225	2,400,032	-	3,007,180	-	-	-	(307,923)
Risk Management	(185,251)	3,031,028	-	2,836,506	-	-	-	9,271
Information Technology Oper	87,368	2,010,109	-	1,973,523	-	-	-	123,954
Internal Operations	(221,402)	4,562,115	-	4,400,491	-	-	-	(59,778)
Facilities Operations	195,513	1,458,620	-	1,661,932	-	-	-	(7,798)
F & P Retirement	71,805	198,594	-	198,594	-	-	-	71,805
Subtotal	\$ 28,569,586	\$ 110,113,538	\$ 12,164,496	\$ 71,031,034	\$ 3,033,609	\$ 36,716,167	\$ 12,164,496	\$ 27,902,314
SUCCESSOR AGENCY / ERA FUNDS								
Successor Agency-Debt Svc	7,649	2,632,104	-	-	2,629,007	-	-	10,746
Successor Agency-Cap Proj	45,960	-	-	-	-	-	-	45,960
Subtotal	\$ 53,608	\$ 2,632,104	\$ -	\$ -	\$ 2,629,007	\$ -	\$ -	\$ 56,705
TOTAL - ALL FUNDS	\$ 28,623,195	\$ 112,745,642	\$ 12,164,496	\$ 71,031,034	\$ 5,662,616	\$ 36,716,167	\$ 12,164,496	\$ 27,959,020

Recap of Funds - FY 2023/24

Fund Description	Beginning Working Capital	Projected Revenues	Transfers In	Operating	Debt Serv	Projects	Transfers Out	Ending Working Capital
CITY FUNDS								
General	\$ 11,433,538	\$ 41,494,791	\$ -	\$ 37,843,257	\$ 159,446	\$ -	\$ 3,455,054	\$ 11,470,573
Donations	152,323	25,000	-	25,000	-	-	-	152,323
Economic Development	493,647	-	-	-	-	-	-	493,647
Gas Tax	540,419	2,948,015	-	-	-	1,300,000	1,648,015	540,419
Habitat Acq. & Rest.	(620,300)	-	-	-	-	-	-	(620,300)
CAPE	(160,724)	-	-	-	-	-	-	(160,724)
Environmental Programs	134,126	75,000	-	66,296	-	-	-	142,830
Streets Sidewalks Parking Projects	435,790	-	4,023,015	-	-	3,705,000	-	753,805
Police Special Revenue	1,121,731	40,000	-	40,000	-	-	-	1,121,731
Parking Fund	41,854	81,500	-	43,276	-	-	-	80,078
Capital Improvements - General	(127,349)	-	875,000	-	-	-	-	747,651
Demolition Projects	(593,636)	-	-	-	-	-	-	(593,636)
Airport	69,248	68,495	-	10,106	-	-	-	127,637
Housing	3,006,020	320,000	-	362,743	-	-	-	2,963,277
Water	4,368,493	12,240,170	-	8,302,024	1,389,826	-	2,400,000	4,516,812
Water Capital	(226,898)	-	2,400,000	-	-	2,400,000	-	(226,898)
Wastewater Operating	7,423,510	14,324,162	-	8,532,093	1,255,216	-	4,313,971	7,646,392
Wastewater Capital	(536,972)	433,029	4,313,971	-	-	4,747,000	-	(536,972)
Humboldt Bay	(1,245,293)	969,806	131,599	878,033	174,372	49,000	-	(1,245,293)
Building	2,354,039	646,255	73,455	719,711	-	-	-	2,354,039
Golf Course	9,218	15,000	-	-	-	-	-	24,218
Equipment Operations	(307,923)	3,023,206	-	2,677,819	-	-	-	37,464
Risk Management	9,271	2,836,651	-	2,836,506	-	-	-	9,416
Information Technology Oper	123,954	1,866,627	-	1,845,627	-	-	-	144,954
Internal Operations	(59,778)	4,563,267	-	4,539,069	-	-	-	(35,580)
Facilities Operations	(7,798)	1,574,889	-	1,574,889	-	-	-	(7,798)
F & P Retirement	71,805	165,961	-	165,961	-	-	-	71,805
Subtotal	\$ 27,902,314	\$ 87,711,823	\$ 11,817,040	\$ 70,462,409	\$ 2,978,860	\$ 12,201,000	\$ 11,817,040	\$ 29,971,868
SUCCESSOR AGENCY FUNDS								
Successor Agency-Debt Svc	10,746	2,625,623	-	3,241	2,622,382	-	-	10,746
Successor Agency-Cap Proj	45,960	-	-	-	-	-	-	45,960
Subtotal	\$ 56,705	\$ 2,625,623	\$ -	\$ 3,241	\$ 2,622,382	\$ -	\$ -	\$ 56,705
TOTAL - ALL FUNDS	\$ 27,959,020	\$ 90,337,446	\$ 11,817,040	\$ 70,465,650	\$ 5,601,242	\$ 12,201,000	\$ 11,817,040	\$ 30,028,574

FUND SUMMARIES

GENERAL FUNDS

	General	Donations
Working Capital - 6/30/2022	\$ 10,038,900	\$ 152,323
SOURCES:		
Revenues:		
Taxes	34,149,673	-
Licenses, Permits & Franchises	1,470,000	-
Intergovernmental	3,538,784	-
Charges for Services	2,093,082	-
Fines & Forfeits	75,000	-
Miscellaneous	353,040	25,000
Other Financing Sources	-	-
Total Sources	<u>\$ 41,679,579</u>	<u>\$ 25,000</u>
USES:		
Operating Budgets	36,404,489	25,000
Debt Service	159,446	-
Projects	75,000	-
Transfers to Other Funds	3,646,007	-
Total Uses	<u>\$ 40,284,941</u>	<u>\$ 25,000</u>
Working Capital - 6/30/2023	\$ 11,433,538	\$ 152,323
SOURCES:		
Revenues:		
Taxes	33,782,875	-
Licenses, Permits & Franchises	1,470,000	-
Intergovernmental	3,662,119	-
Charges for Services	2,149,713	-
Fines & Forfeits	75,000	-
Miscellaneous	355,085	25,000
Other Financing Sources	-	-
Total Sources	<u>\$ 41,494,791</u>	<u>\$ 25,000</u>
USES:		
Operating Budgets	37,843,257	25,000
Debt Service	159,446	-
Projects	-	-
Transfers to Other Funds	3,455,054	-
Total Uses	<u>\$ 41,457,757</u>	<u>\$ 25,000</u>
Working Capital - 6/30/2024	\$ 11,470,573	\$ 152,323

FUND SUMMARIES
SPECIAL REVENUE FUNDS

	Economic Development	Habitat Acquisition & Restoration	CAPE	Environmental Programs
Working Capital - 6/30/2022	\$ 493,647	\$ (1,150,721)	\$ (160,724)	\$ 181,849
SOURCES:				
Revenues	-	4,917,161	2,700,111	75,000
Transfers from Other Funds	-	-	-	-
Total Sources	\$ -	\$ 4,917,161	\$ 2,700,111	\$ 75,000
USES:				
Operating Budgets	-	-	-	122,724
Projects	-	4,386,740	2,700,111	-
Other Financing Sources	-	-	-	-
Total Uses	\$ -	\$ 4,386,740	\$ 2,700,111	\$ 122,724
Working Capital - 6/30/2023	\$ 493,647	\$ (620,300)	\$ (160,724)	\$ 134,126
SOURCES:				
Revenues	-	-	-	75,000
Transfers from Other Funds	-	-	-	-
Total Sources	\$ -	\$ -	\$ -	\$ 75,000
USES:				
Operating Budgets	-	-	-	66,296
Projects	-	-	-	-
Other Financing Sources	-	-	-	-
Total Uses	\$ -	\$ -	\$ -	\$ 66,296
Working Capital - 6/30/2024	\$ 493,647	\$ (620,300)	\$ (160,724)	\$ 142,830

FUND SUMMARIES
SPECIAL REVENUE FUNDS

	Streets Sidewalks Parking Projects	Capital Improvements	Demolition Projects	Airport
Working Capital - 6/30/2022	\$ (416,121)	\$ (1,032,349)	\$ 413,788	\$ 10,853
SOURCES:				
Revenues	230,000	13,026,559	17,576	68,495
Transfers from Other Funds	3,900,911	1,000,000	-	-
Total Sources	\$ 4,130,911	\$ 14,026,559	\$ 17,576	\$ 68,495
USES:				
Operating Budgets	-	-	-	10,100
Projects	3,279,000	13,121,559	1,025,000	-
Other Financing Sources	-	-	-	-
Total Uses	\$ 3,279,000	\$ 13,121,559	\$ 1,025,000	\$ 10,100
Working Capital - 6/30/2023	\$ 435,790	\$ (127,349)	\$ (593,636)	\$ 69,248
SOURCES:				
Revenues	-	-	-	68,495
Transfers from Other Funds	4,023,015	875,000	-	-
Total Sources	\$ 4,023,015	\$ 875,000	\$ -	\$ 68,495
USES:				
Operating Budgets	-	-	-	10,106
Projects	3,705,000	-	-	-
Other Financing Sources	-	-	-	-
Total Uses	\$ 3,705,000	\$ -	\$ -	\$ 10,106
Working Capital - 6/30/2024	\$ 753,805	\$ 747,651	\$ (593,636)	\$ 127,637

FUND SUMMARIES
SPECIAL REVENUE FUNDS

	Housing	Gas Tax/ State Highway	Police Special Revenue	Parking Fund
Working Capital - 6/30/2022	\$ 3,289,262	\$ 540,419	\$ 1,483,665	\$ 3,630
SOURCES:				
Revenues	69,776	6,048,211	50,000	81,500
Transfers from Other Funds	-	-	-	-
Total Sources	\$ 50,000	\$ 6,048,211	\$ 50,000	\$ 81,500
USES:				
Operating Budgets	353,018	-	411,934	43,276
Projects	-	4,417,300	-	-
Other Financing Sources	-	1,630,911	-	-
Total Uses	\$ 353,018	\$ 6,048,211	\$ 411,934	\$ 43,276
Working Capital - 6/30/2023	\$ 3,006,020	\$ 540,419	\$ 1,121,731	\$ 41,854
SOURCES:				
Revenues	320,000	2,948,015	40,000	81,500
Transfers from Other Funds	-	-	-	-
Total Sources	\$ 50,000	\$ 2,948,015	\$ 40,000	\$ 81,500
USES:				
Operating Budgets	362,743	-	40,000	43,276
Projects	-	1,300,000	-	-
Other Financing Sources	-	1,648,015	-	-
Total Uses	\$ 362,743	\$ 2,948,015	\$ 40,000	\$ 43,276
Working Capital - 6/30/2024	\$ 2,963,277	\$ 540,419	\$ 1,121,731	\$ 80,078

FUND SUMMARIES
ENTERPRISE FUNDS

	Water Operating	Water Capital	Wastewater Operating	Wastewater Capital
Working Capital - 6/30/2022	\$ 6,965,965	\$ (226,898)	\$ 7,168,598	\$ (536,972)
REVENUES:				
User fees	10,249,391	-	12,187,741	-
Other revenues	1,501,000	-	1,200,000	774,879
Transfers and/or contributions	-	3,764,341	-	3,123,237
Total Sources	\$ 11,750,391	\$ 3,764,341	\$ 13,387,741	\$ 3,898,116
EXPENSES:				
Operating Expenses	9,181,234	-	8,711,999	-
Capital Projects	-	3,764,341	-	3,898,116
Reserves	-	-	-	-
Debt service	1,402,288	-	1,297,594	-
Transfers to/(from) Other Funds	3,764,341	-	3,123,237	-
Total Uses	\$ 14,347,862	\$ 3,764,341	\$ 13,132,830	\$ 3,898,116
Working Capital - 6/30/2023	\$ 4,368,493	\$ (226,898)	\$ 7,423,510	\$ (536,972)
REVENUES:				
User fees	12,239,170	-	14,324,162	-
Other revenues	1,000	-	-	433,029
Transfers and/or contributions	-	2,400,000	-	4,313,971
Total Sources	\$ 12,240,170	\$ 2,400,000	\$ 14,324,162	\$ 4,747,000
USES:				
Operating Expenses	8,302,024	-	8,532,093	-
Capital Projects	-	2,400,000	-	4,747,000
Reserves	-	-	-	-
Debt Service	1,389,826	-	1,255,216	-
Transfers out	2,400,000	-	4,313,971	-
TOTAL USES	\$ 12,091,850	\$ 2,400,000	\$ 14,101,280	\$ 4,747,000
Working Capital - 6/30/2024	\$ 4,516,812	\$ (226,898)	\$ 7,646,392	\$ (536,972)

FUND SUMMARIES
ENTERPRISE FUNDS

	Humboldt Bay Operating	Building Fund	Municipal Golf Course
Working Capital - 6/30/2022	\$ (1,245,334)	\$ 2,354,329	\$ (5,782)
REVENUES:			
User fees	616,806	646,255	15,000
Other revenues	273,000	-	-
Transfers and/or contributions	170,000	206,007	-
Total Sources	\$ 1,059,806	\$ 852,262	\$ 15,000
EXPENSES:			
Operating Expenses	836,483	852,552	-
Capital Projects	49,000	-	-
Reserves	-	-	-
Debt service	174,282	-	-
Transfers to/(from) Other Funds	-	-	-
Total Uses	\$ 1,059,765	\$ 852,552	\$ -
Working Capital - 6/30/2023	\$ (1,245,293)	\$ 2,354,039	\$ 9,218
REVENUES:			
User fees	696,806	646,255	15,000
Other revenues	273,000	-	-
Transfers and/or contributions	131,599	73,455	-
Total Sources	\$ 1,101,405	\$ 719,710	\$ 15,000
USES:			
Operating Expenses	878,033	719,711	-
Capital Projects	49,000	-	-
Reserves	-	-	-
Debt Service	174,372	-	-
Transfers out	-	-	-
TOTAL USES	\$ 1,101,405	\$ 719,711	\$ -
Working Capital - 6/30/2024	\$ (1,245,293)	\$ 2,354,039	\$ 24,218

FUND SUMMARIES
INTERNAL SERVICE FUNDS

	Equipment Operations	Risk Management	Technology Operations
Working Capital - 6/30/2022	\$ 299,225	\$ (185,251)	\$ 87,368
SOURCES:			
Revenues	2,400,032	3,031,028	2,010,109
Total Sources	\$ 2,400,032	\$ 3,031,028	\$ 2,010,109
USES:			
Operating Budgets	3,007,180	2,836,506	1,973,523
Capital Projects	-	-	-
Total Uses	\$ 3,007,180	\$ 2,836,506	\$ 1,973,523
Working Capital - 6/30/2023	\$ (307,923)	\$ 9,271	\$ 123,954
SOURCES:			
Revenues	3,023,206	2,836,651	1,866,627
Total Sources	\$ 3,023,206	\$ 2,836,651	\$ 1,866,627
USES:			
Operating Budgets	2,677,819	2,836,506	1,845,627
Capital Projects	-	-	-
Total Uses	\$ 2,677,819	\$ 2,836,506	\$ 1,845,627
Working Capital - 6/30/2024	\$ 37,464	\$ 9,416	\$ 144,954

FUND SUMMARIES
INTERNAL SERVICE FUNDS

	Internal Operations	Facilities Operations
Working Capital - 6/30/2022	\$ (221,402)	\$ 195,513
SOURCES:		
Revenues	4,562,115	1,458,620
Total Sources	\$ 4,562,115	\$ 1,458,620
USES:		
Operating Budgets	4,400,491	1,661,932
Capital Projects	-	-
Total Uses	\$ 4,400,491	\$ 1,661,932
Working Capital - 6/30/2023	\$ (59,778)	\$ (7,798)
SOURCES:		
Revenues	4,563,267	1,574,889
Total Sources	\$ 4,563,267	\$ 1,574,889
USES:		
Operating Budgets	4,539,069	1,574,889
Capital Projects	-	-
Total Uses	\$ 4,539,069	\$ 1,574,889
Working Capital - 6/30/2024	\$ (35,580)	\$ (7,798)

FUND SUMMARIES

TRUST FUND

	Fire & Police Retirement
Working Capital - 6/30/2022	\$ 71,805
ADDITIONS:	198,594
Total Additions	\$ 198,594
DEDUCTIONS:	
Benefits & Expenses	198,594
Total Deductions	\$ 198,594
Working Capital - 6/30/2023	\$ 71,805
ADDITIONS	165,961
Total Additions	\$ 165,961
DEDUCTIONS:	
Benefits & Expenses	165,961
Total Deductions	\$ 165,961
Working Capital - 6/30/2024	\$ 71,805

FUND SUMMARIES
SUCCESSOR AGENCY FUNDS

	Successor Agency ERA Debt Service	Successor Agency Capital Projects
Working Capital - 6/30/2022	\$ 7,649	\$ 45,960
SOURCES:		
Revenues	2,632,104	-
Transfers from Other Funds	-	-
Total Sources	\$ 2,632,104	\$ -
USES:		
Operating Budgets	-	-
Debt Service	2,629,007	-
Transfers to Other Funds	-	-
Total Uses	\$ 2,629,007	\$ -
Working Capital - 6/30/2023	\$ 10,746	\$ 45,960
SOURCES:		
Revenues	2,625,623	-
Transfers from Other Funds	-	-
Total Sources	\$ 2,625,623	\$ -
USES:		
Operating Budgets	3,241	-
Debt Service	2,622,382	-
Total Uses	\$ 2,625,623	\$ -
Working Capital - 6/30/2024	\$ 10,746	\$ 45,960

Section D:

Revenues by Fund

Revenues By Fund - City Funds

Acct. No.	Description	2022-23		
		2021-22 Actual	Amended Budget	2023-24 Budget
110	GENERAL FUND			
	TAXES:			
110-3100-0000	Secured - Current	\$ 3,032,679	\$ 2,048,779	\$ 2,048,779
110-3100-0001	Transfer to RDA	(448,258)	-	-
110-3100-0002	Unsecured - Current	127,304	91,525	91,525
110-3100-0003	Supp roll - Current	36,393	-	-
110-3100-0004	Secured - prior	73,140	-	-
110-3100-0005	Unsecured - prior	1,450	-	-
110-3100-0006	Supp roll - prior	7,277	-	-
110-310A-3000	RDA - Residual	-	740,521	740,521
110-3110-0007	Sales tax -12013	12,150,713	12,206,237	11,996,459
110-3110-0008	Sales tax-Pub Safety	360,945	362,071	362,071
110-3110-0009	Sales tax-In Lieu	-	-	-
110-3110-0010	Transaction & Use tax	2,559,564	2,513,777	2,485,752
110-3110-0011	Supp-Transaction & Use tax	168,262	1,646	1,500
110-3110-0012	Transfer tax	123,887	60,000	60,000
110-3110-0013	T&U Tax Measure H	12,609,244	12,624,367	12,495,518
110-3120-0013	TOT	3,451,384	3,250,000	3,250,000
110-3120-0014	Humb Tourism Admin Fee Rev	5,692	5,000	5,000
110-3130-0015	Reg bus license tax	244,553	230,000	230,000
110-3130-0016	Business License Review Fee	3,137	2,750	2,750
110-3130-0017	Bus lic penalties	19,179	13,000	13,000
110-3140-0019	Timber yield tax	53	-	-
	Subtotal	34,526,599	34,149,673	33,782,875
	LICENSES, PERMITS & FRANCHISES:			
110-3200-0021	Animal licenses	\$ 38,730	\$ 44,000	\$ 44,000
110-3200-0022	Animal licenses - penalties	20	-	-
110-3200-0023	Gas/Elec franchise	353,531	350,000	350,000
110-3200-0024	Cable TV franchise	238,469	255,000	255,000
110-3200-0025	Garbage franchise	850,969	800,000	800,000
110-3220-0027	Residential Parking Permits	1,000	1,000	1,000
110-3220-0028	Encroachment permits	19,100	20,000	20,000
110-3220-0029	Transportation permits	382	-	-
	Subtotal	1,502,201	1,470,000	1,470,000
	FINES & FORFEITS:			
110-3310-0030	Criminal fines	\$ -	\$ 30,000	\$ 30,000
110-3310-0031	Court fines	45,091	45,000	45,000
110-3310-0034	Animal Control - Impounding	1,020	-	-
	Subtotal	46,111	75,000	75,000
	INTERGOVERNMENTAL:			
110-3400-0035	Humb Co-JAG/Byrne	\$ 10,782	\$ 6,189	\$ 62,000
110-3400-0039	DOJ - BVP	5,402	-	-
110-3400-0999	Grants- Federal	181,244	-	-
110-3410-0043	Motor veh. in-lieu	31,413	19,000	19,000
110-3410-0044	Prop tax VLF in-lieu	2,680,196	2,823,587	2,905,850
110-3410-0045	Grants- State	270,630	50,000	397,823
110-3410-0046	SB 90	20,182	-	-

Revenues By Fund - City Funds

Acct. No.	Description	2021-22	2022-23	2023-24
		Actual	Amended Budget	Budget
110-3410-0047	HHAP Grant	36,094	-	-
110-3420-0048	Humb Co - DTF	-	15,356	15,500
110-3420-0050	Humboldt Bay Fire JPA	-	-	159,446
110-3420-0052	HOPTR	31,280	-	-
110-3420-0054	Dispatch Services	-	99,313	100,000
110-3420-0057	County Reimbursements	256,396	-	-
110-3420-0047	EPD Training Reimbursement	31,151	26,183	2,500
110-3420-0062	HEAP Grant Revenue	50,162	-	-
110-3420-0063	Measure Z Uplift Grant Revenue	-	499,000	-
110-3420-0064	CESH Grant Revenue	113,169	157	-
	Subtotal	3,718,102	3,538,784	3,662,119
CHARGES FOR SERVICES:				
110-3500-0062	St. highway sweeping	\$ 60,592	\$ -	\$ -
110-3500-0063	Return check chgs	50	-	-
110-3500-0064	Printing chgs	274	208	-
110-3500-0067	Subpoenaed Employee chgs	2,507	1,541	1,500
110-3500-0069	Other Misc Fees	(25)	-	-
110-3510-0071	Sp. police services	27,600	25,000	25,000
110-3510-0073	Police rev-counter	66,479	60,000	60,000
110-3510-0074	False alarm chgs	34,505	22,000	22,000
110-3520-0079	Plan check fees	11,935	7,500	7,500
110-3520-0080	Survey service	(500)	1,500	1,500
110-3520-0081	Sales of plans/specs	455	256	250
110-3520-0083	Engineering reviews	38,959	51,479	51,479
110-3520-0085	Engineering agreement fees	1,050	300	300
110-3530-0088	C.D. Deposits	3,880	-	-
110-3530-0089	Planning-sp svcs fees	2,671	2,630	2,630
110-3530-0091	C.D. Administrative	2,540	2,500	2,500
110-3530-0092	C.D. Ministerial	11,925	5,000	5,000
110-3530-0093	C.D. Discretionary	47,684	27,500	27,500
110-3530-0098	CCL License Fee	115,025	60,000	60,000
110-3530-0100	CCL Inspection Fee	143,975	70,000	70,000
110-3530-0101	Subdiv/vacation fees	5,575	750	750
110-3540-0102	Electrician services	-	945	1,000
110-3540-0104	Special classes	6,323	5,000	5,000
110-3540-0105	Men's softball	5,000	3,750	3,750
110-3540-0106	Coed softball	10,925	12,000	12,000
110-3540-0107	Men's basketball	8,275	8,635	8,635
110-3540-0108	Women's volleyball	8,270	10,510	12,000
110-3540-0110	Hoopsters basketball	4,241	18,624	19,000
110-3540-0111	Roller skating	2,742	2,715	2,715
110-3540-0112	Special events	15	-	-
110-3540-0114	Non Res adlt sports	1,960	1,000	1,000
110-3540-0115	Non Res adlt spec cl	65	40	-
110-3540-0117	Ryan Center	68,402	35,000	35,000
110-3540-0118	Youth-Eur City Schls	233,914	-	-
110-3540-0119	Youth-After School Program	(2,588)	-	-
110-3540-0120	Youth- Pre-K Preschool	104,865	75,000	90,000
110-3540-0122	Membership-resident	30,125	20,000	20,000
110-3540-0123	Membrship-non-resident	590	229	-
110-3540-0124	Drop-in - resident	3,529	2,288	2,500
110-3540-0125	Open gym - resident	8,569	8,228	8,228

Revenues By Fund - City Funds

Acct. No.	Description	2021-22	2022-23	2023-24
		Actual	Amended Budget	Budget
110-3540-0126	Zoo admission	1,506,435	1,350,000	1,350,000
110-3540-0128	Zoo tour revenue	5,131	2,975	2,975
110-3540-0130	Zoo Cafe Revenue	14,142	12,500	12,500
110-3540-0134	Zoo Membership 25%	71,862	185,000	225,000
110-3640-0500	Zoo Gift Shop	204,924	200,000	200,000
110-3640-0501	Visitors Center	38,659	30,000	30,000
110-3640-0502	Coin Spinner	2,580	1,700	2,000
110-3640-0503	Penny Machine	4,832	1,913	2,000
110-3540-0131	Cooper Gulch	(35)	-	-
110-3540-0132	Sequoia Park	733	435	500
110-3540-0133	Staff-bldg superv.	176	45	-
Subtotal		2,921,818	2,326,695	2,383,713
MISCELLANEOUS:				
110-3600-0135	Code Violation Int Charge	\$ 3,574	\$ 2,492	\$ 2,500
110-3600-0136	Building rent	8,330	-	-
110-3600-0140	Cash over or short	(304)	-	-
110-3600-0141	Reimbursement-prior	33,568	-	-
110-3600-0142	Compensation-property damage	64,164	13,672	15,000
110-3600-0144	Refunds	-	1,053	1,000
110-3600-0146	Rebates	8,024	5,344	5,000
110-3600-0149	Miscellaneous	445,776	28,624	28,624
110-360A-0000	Change in FV of inv	(46)	-	-
110-3640-0151	Wininger Farms - Parcel M	8,000	-	-
110-3640-0152	Muni Auditorium	515	1,325	1,500
110-3640-0153	Cooper Gulch	(176)	-	-
110-3640-0155	Zoo Class Registration	47,967	15,000	15,000
110-3640-0156	Zoo Events/Rentals	12,963	9,844	10,000
110-3640-0157	Gymnasium	7,347	10,549	11,000
110-3640-0158	Meeting room	3,816	2,063	2,000
110-3640-0161	Seq Park picnic area	5,517	3,698	3,698
110-3640-0162	Other Rents & Leases	28,934	16,164	16,164
110-3640-0163	Northcoast Children's Srvc	9,600	9,600	9,600
110-3640-0164	Myrtle Grove Cemetery	2,630	-	-
Subtotal		690,198	119,427	121,085
TOTAL FUND 110		\$ 43,405,029	\$ 41,679,579	\$ 41,494,791
112 GENERAL FUND DONATIONS				
MISCELLANEOUS:				
112-3600-0167	Myrtle Grove Cemetery	\$ 75	\$ -	\$ -
112-3600-0168	Donations - Parks & Rec	4,054	-	-
112-3600-0175	Donations - CAPE	349	-	-
112-3600-0177	Donations - S.W.A.T.	1,000	-	-
112-3600-0178	Donations - Public Safety	1,000	-	-
112-3600-0184	Donations - Miscellaneous	500	-	-
112-3600-0186	Donations - Art & Culture	49,606	-	-
112-3600-0189	Donations - Misc.	500	25,000	25,000
Subtotal		57,084	25,000	25,000
TOTAL FUND 112		\$ 57,084	\$ 25,000	\$ 25,000

Revenues By Fund - City Funds

Acct. No.	Description	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
224	SB 1435 STATE HIGHWAY ACCOUNT FUND			
	<i>INTERGOVERNMENTAL:</i>			
224-3420-0209	MAP 21	\$ -	\$ 200,000	\$ 200,000
	TOTAL FUND 224	\$ -	\$ 200,000	\$ 200,000
225	SB 45 HIGHWAY FUND			
	<i>INTERGOVERNMENTAL:</i>			
225-3420-0211	SB 45-St Hghwy Funds	\$ 168,405	\$ -	\$ -
	<i>OTHER FINANCING SOURCES:</i>			
225-3900-0000	Transfer In	447,455	-	-
	TOTAL FUND 225	\$ 615,860	\$ -	\$ -
226	CALTRANS NON-FREEWAY FUND			
	<i>INTERGOVERNMENTAL:</i>			
226-3400-0999	Grants- Federal	\$ -	\$ -	\$ 1,300,000
	<i>MISCELLANEOUS:</i>			
226-360A-0000	Pooled cash interest	21,285	-	-
	TOTAL FUND 226	\$ 21,285	\$ -	\$ 1,300,000
227	CALTRANS NON-FREEWAY FUND			
	<i>INTERGOVERNMENTAL:</i>			
227-3420-0219	Grant Revenue	\$ 2,303,292	\$ 4,417,300	\$ -
227-3420-0221	HSIP Grants	(1,206,539)	-	-
	Subtotal	2,303,292	4,417,300	-
	TOTAL FUND 227	\$ 1,096,753	\$ 4,417,300	\$ -
228	SBI RMRA			
	<i>INTERGOVERNMENTAL:</i>			
228-3410-2000	RMRA Sec. 2030	\$ 544,755	\$ 619,810	\$ 666,878
	TOTAL FUND 228	\$ 544,755	\$ 619,810	\$ 666,878
229	GAS TAX FUND			
	<i>INTERGOVERNMENTAL:</i>			
229-3410-0222	HUTA 2103 Gas Tax	\$ 214,900	\$ 267,804	\$ 781,137
229-3410-0223	HUTA 2105 Gas Tax	150,827	175,432	-

Revenues By Fund - City Funds

Acct. No.	Description	2022-23		
		2021-22 Actual	Amended Budget	2023-24 Budget
229-3410-0224	HUTA 2106 Gas Tax	110,341	122,196	-
229-3410-0225	HUTA 2107 Gas Tax	180,326	239,669	-
229-3410-0226	HUTA 2107.5 Gas Tax	6,000	6,000	-
229-3410-0228	Loan Repay. Sec. 1632I	-	-	-
	Subtotal	662,393	811,101	781,137
TOTAL FUND 229		\$ 662,393	\$ 811,101	\$ 781,137

230 HABITAT ACQUISITION AND RESTORATION FUND

INTERGOVERNMENTAL:

230-330A-1011	Enhancement	\$ 11,836	\$ -	\$ -
230-3400-0999	Grants - Federal	106,627	-	-
230-3410-0045	Grants - State	395,088	4,917,161	-
	Subtotal	513,551	4,917,161	-
TOTAL FUND 230		\$ 513,551	\$ 4,917,161	\$ -

231 CAPE FUND

INTERGOVERNMENTAL:

231-3400-0999	Grants - Federal	\$ -	\$ 1,030,111	\$ -
231-3410-0045	Grants - State	-	1,670,000	-
	Subtotal	-	2,700,111	-
TOTAL FUND 231		\$ -	\$ 2,700,111	\$ -

232 ENVIRONMENTAL PROGRAMS FUND

INTERGOVERNMENTAL:

232-3410-0237	CalRecycle - Recycling	\$ 34,944	\$ 50,000	\$ 50,000
232-3410-0238	Tipping fees (AB939)	27,936	25,000	25,000
	Subtotal	62,879	75,000	75,000

MISCELLANEOUS:

232-3600-0239	Miscellaneous	500	-	-
TOTAL FUND 232		\$ 63,379	\$ 75,000	\$ 75,000

233 SPECIAL POLICE REVENUE FUND - DRUG ASSET FORFEITURES

FINES & FORFEITS:

233-3310-0243	Drug Asset Forf-Local Seizur	\$ 96,352	\$ -	\$ -
	Subtotal	96,352	-	-

TOTAL FUND 233 \$ **96,352** \$ **-** \$ **-**

Revenues By Fund - City Funds

Acct. No.	Description	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
234	SPECIAL POLICE REVENUE FUND - VEHICLE THEFT			
	<i>MISCELLANEOUS:</i>			
234-3600-0256	Miscellaneous	24,411	-	-
	TOTAL FUND 234	\$ 24,411	\$ -	\$ -
236	SPECIAL POLICE REVENUE FUND - SUPPLEMENTAL LAW ENFORCEMENT SERVICES			
	<i>INTERGOVERNMENTAL:</i>			
236-3400-0260	COPS - State	\$ 151,378	\$ -	\$ -
	TOTAL FUND 236	\$ 151,378	\$ -	\$ -
237	SPECIAL POLICE REVENUE FUND - TRAFFIC OFFENDER FUND			
	<i>INTERGOVERNMENTAL:</i>			
237-3400-0268	OTS PT 21112	\$ 10,365	\$ -	\$ -
	<i>CHARGES FOR SERVICES:</i>			
237-3510-0269	Vehicle release chgs	6,375	10,000	-
	TOTAL FUND 237	\$ 16,740	\$ 10,000	\$ -
238	SPECIAL POLICE REVENUE FUND - ABANDONED VEHICLE ABATEMENT FUND			
	<i>INTERGOVERNMENTAL:</i>			
238-3420-0271	AVA fees	\$ -	\$ 40,000	\$ 40,000
	TOTAL FUND 238	\$ -	\$ 40,000	\$ 40,000
239	PARKING			
	<i>LICENSES, PERMITS</i>			
239-3200-0272	On-street parking	\$ 331	\$ -	\$ -
239-3200-0273	Off-street parking	39,053	45,000	45,000
239-3200-0274	Parking Meter Pre-paid Cards	9,160	5,000	5,000
	Subtotal	48,543	50,000	50,000
	<i>FINES & FORFEITS:</i>			
239-3310-0275	Parking fines	9,281	31,000	31,000
239-3310-0276	Del. Parking fines	2,100	500	500
	Subtotal	11,381	31,500	31,500
	<i>OTHER FINANCING SOURCES:</i>			
239-391A-0000	General Fund	150,000	-	-
	TOTAL FUND 239	\$ 209,924	\$ 81,500	\$ 81,500
240	STREET SIDEWALKS PARKING PROJECTS FUND			
	<i>MISCELLANEOUS:</i>			
240-3600-0230	Reimbursement	\$ -	\$ 230,000	\$ -

Revenues By Fund - City Funds

Acct. No.	Description	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
Subtotal		-	230,000	-
OTHER FINANCING SOURCES:				
240-3900-0000	Transfer In	1,301,000	3,900,911	4,023,015
TOTAL FUND 240		\$ 1,301,000	\$ 4,130,911	\$ 4,023,015
241 CAPITAL IMPROVEMENT FUND - GENERAL				
INTERGOVERNMENTAL:				
241-3400-0999	Grants- Federal	\$ 99,065	\$ -	\$ -
241-3410-0045	Grants- State	396,643	12,526,559	-
Subtotal		495,708	12,526,559	-
OTHER FINANCING SOURCES:				
241-3420-0999	Grants- Other	1,381,000	500,000	-
241-391A-0000	General Fund	500,000	1,000,000	875,000
Subtotal		1,881,000	1,000,000	875,000
TOTAL FUND 239		\$ 2,376,708	\$ 14,026,559	\$ 875,000
242 DEMOLITION PROJECTS FUND				
MISCELLANEOUS:				
242-3600-0283	Reimbursement	\$ 291,100	\$ 17,576	\$ -
OTHER FINANCING SOURCES:				
242-391A-0000	General Fund	2,300,000	-	-
TOTAL FUND 242		\$ 2,591,100	\$ 17,576	\$ -
260 AIRPORT FUND				
INTERGOVERNMENTAL:				
260-3600-0284	Aviation grant	\$ 10,000	\$ 10,000	\$ 10,000
MISCELLANEOUS:				
260-3600-0285	Samoa Drag Strip	150	-	-
260-3600-0286	Hangar rental	9,750	11,000	11,000
260-3600-0287	Bed & Breakfast Rent	31,548	35,000	35,000
260-3600-0288	Bed & Breakfast 3% of Sales	7,424	12,495	12,495
Subtotal		48,872	58,495	58,495
OTHER FINANCING SOURCES:				
260-391A-0000	General Fund	335,000	-	-
TOTAL FUND 260		\$ 393,872	\$ 68,495	\$ 68,495
275 CDBG GENERAL ALLOCATION				
MISCELLANEOUS:				
275-361A-0000	Change in FV of inv	\$ -	\$ -	\$ -

Revenues By Fund - City Funds

Acct. No.	Description	2022-23		
		2021-22 Actual	Amended Budget	2023-24 Budget
275-3630-0293	Pooled cash interest	304	-	-
	Subtotal	305	-	-
TOTAL FUND 275		\$ 305	\$ -	\$ -
276	HOME PROGRAM FUND			
TAXES:				
276-3420-0296	SA ROPS Revenue	\$ 50,000	\$ 50,000	\$ 50,000
MISCELLANEOUS:				
276-361A-0000	Change in FV of inv	12	-	-
276-363A-0000	Pooled cash interest	1,530	-	-
	Subtotal	1,541	-	-
TOTAL FUND 276		\$ 51,541	\$ 50,000	\$ 50,000
277	HOUSING REVOLVING LOAN FUND			
MISCELLANEOUS:				
277-361A-0000	Change in FV of inv	\$ 40	\$ -	\$ -
277-3630-0301	Pooled cash interest	1,338	-	-
277-3630-0302	Other hous loan principal	56,105	-	-
277-3630-0304	Other hous loan prin	218,915	-	-
277-368A-0000	Miscellaneous	250,000	-	-
	Subtotal	526,399	-	-
TOTAL FUND 277		\$ 526,399	\$ -	\$ -
278	CALHOME OOR GRANT			
MISCELLANEOUS:				
278-361A-0000	Change in FV of inv	\$ 1	\$ -	\$ -
278-3630-0308	Pooled cash interest	380	-	-
	Subtotal	381	-	-
TOTAL FUND 278		\$ 381	\$ -	\$ -
283	ECONOMIC DEVELOPMENT FUND			
MISCELLANEOUS:				
283-363A-0000	Pooled cash interest	\$ 28	\$ -	\$ -
	Subtotal	28	-	-
TOTAL FUND 283		\$ 28	\$ -	\$ -

Revenues By Fund - City Funds

Acct. No.	Description	2022-23		
		2021-22 Actual	Amended Budget	2023-24 Budget
285	RENTAL REHABILITATION			
	MISCELLANEOUS:			
285-361A-0000	Change in FV of inv	\$ 1	\$ -	\$ -
285-3630-0313	Pooled cash interest	253	-	-
	Subtotal	253	-	-
	TOTAL FUND 285	\$ 253	\$ -	\$ -
291	HOUSING FUND			
	MISCELLANEOUS:			
291-3600-0611	Change in FV of inv	\$ 2	\$ -	\$ -
291-3630-0315	Pooled cash interest	1,121	-	-
	Subtotal	1,123	-	-
	TOTAL FUND 291	1,123	-	-
296	CITY HOUSING - LOW/MOD			
	MISCELLANEOUS:			
296-361A-0000	Change in FV of inv	\$ 69	\$ -	\$ -
296-3630-0321	Pooled cash interest	8,091	-	-
296-3630-0322	Other hous loan interest	76,609	1,357	70,000
296-3630-0323	Other hous loan prin	586,569	18,419	200,000
296-3630-0324	Miscellaneous	271	-	-
	Subtotal	671,611	19,776	270,000
	OTHER FINANCING SOURCES:			
296-390A-0000	L&M Income Housing	-	-	-
	TOTAL FUND 296	\$ 671,611	\$ 19,776	\$ 270,000
500	WATER FUND			
	INTERGOVERNMENTAL:			
500-3400-0999	Grant Reimbursement	\$ 273,987	\$ -	\$ -
	CHARGES FOR SERVICES			
500-3520-0331	Regular charges	8,287,056	9,232,713	11,332,490
500-3520-0332	Hidden Valley	21,288	15,032	15,032
500-3520-0333	Sales to H.C.S.D.	793,148	600,000	600,000
500-3520-0334	Late penalties	-	30,000	30,000
500-3520-0335	Hydrant fees	2,242	1,000	1,000
500-3520-0336	Meter test fees	-	500	500
500-3520-0337	Water turn-on fees	36,290	50,000	50,000
500-3520-0338	Re-connect fees	-	50,000	50,000
500-3520-0339	Lab test fees	5,933	4,750	4,750
500-3520-0340	Permit reviews	1,900	1,936	2,000
500-3520-0341	Convenience Fee	351	2,000	2,000
500-3520-0342	Bulk Water Sales	11,806	7,898	7,898
500-3520-0343	Residential service	48,311	37,858	40,000

Revenues By Fund - City Funds

Acct. No.	Description	2022-23		
		2021-22 Actual	Amended Budget	2023-24 Budget
500-3520-0344	Commercial service	-	127,183	12,000
500-3520-0345	Fire service	4,242	87,022	90,000
500-3520-0346	Misc enterprise chgs	-	1,500	1,500
500-3520-0348	Return check chgs	915	1,000	1,000
	Subtotal	9,213,481	10,250,391	12,240,170
	MISCELLANEOUS:			
500-361A-0000	Change in FV of inv	(174)	-	-
500-3620-0349	Pooled cash interest	28,312	-	-
500-3620-0354	Compensation - property dama	36,763	-	-
500-3620-0356	Miscellaneous	11,455	1,500,000	-
	Subtotal	76,355	1,500,000	-
	OTHER FINANCING SOURCES:			
500-3900-0000	Transfers In	-	-	-
	TOTAL FUND 500	\$ 9,563,823	\$ 11,750,391	\$ 12,240,170
501	WATER CAPITAL FUND			
	OTHER FINANCING SOURCES:			
501-391A-0000	Water Fund	3,700,000	3,764,341	2,400,000
	TOTAL FUND 501	\$ 3,700,000	\$ 3,764,341	\$ 2,400,000
510	WASTEWATER OPERATING FUND			
	CHARGES FOR SERVICES:			
510-3620-0360	Regular charges	\$ 9,363,173	\$ 10,337,805	\$ 12,714,662
510-3620-0362	Permit reviews	1,000	-	-
510-3620-0363	Convenience Fee	345	2,000	2,000
510-3620-0364	WW service to HCSD	1,465,248	1,300,000	1,300,000
510-3620-0365	Sewer Overflow Response	977	-	-
510-3620-0366	Holding tank dumping	180,666	221,605	200,000
510-3620-0367	Pre-treatment analysis	-	7,500	7,500
510-3620-0368	Sewer connection	295,420	318,832	100,000
	Subtotal	11,306,829	12,187,741	14,324,162
	MISCELLANEOUS:			
510-361A-0000	Change in FV of inv	107	-	-
510-3620-0370	Pooled cash interest	19,800	-	-
510-3620-0375	Reimbursement-prior	1,597	1,200,000	-
510-3620-0379	Sewer Lateral Loan Program	16,938	-	-
510-3620-0378	Miscellaneous	274,437	-	-
	Subtotal	312,879	1,200,000	-
	TOTAL FUND 510	\$ 11,619,708	\$ 13,387,741	\$ 14,324,162

Revenues By Fund - City Funds

Acct. No.	Description	2022-23		
		2021-22 Actual	Amended Budget	2023-24 Budget
512	WASTEWATER CAPITAL FUND			
	MISCELLANEOUS:			
512-3620-0383	HCS D Project Contribution	\$ 285,726	\$ 774,879	\$ 433,029
	Subtotal	285,726	774,879	433,029
	OTHER FINANCING SOURCES:			
512-3900-0386	Txfr from WW Operating	2,100,000	3,123,237	4,313,971
	TOTAL FUND 512	\$ 2,385,726	\$ 3,898,116	\$ 4,747,000
530	HUMBOLDT BAY OPERATING FUND			
	TAXES:			
530-3410-0402	SA ROPS Revenue	\$ 224,282	\$ 224,282	\$ 224,282
	MISCELLANEOUS:			
530-3540-0403	Pacific Choice	108,000	108,000	108,000
530-3540-0405	Humb Bay Rowing	3,840	3,600	3,600
530-3540-0407	Englund Marine	48,165	62,000	62,000
530-3540-0408	Englund M. utilities	5,316	5,000	5,000
530-3540-0409	Englund M. UST maint fee	22,663	-	-
530-3540-0410	Public Marina-Misc.	14,794	-	-
530-3540-0411	Yacht Club	6,660	7,750	7,750
530-3540-0412	Land rent	94,050	-	80,000
530-3540-0413	Chevron	45,800	40,000	40,000
530-3540-0414	Eureka Forest Prod.	26,076	17,384	17,384
530-3540-0415	Pacific Affiliates	10,115	11,323	11,323
530-3540-0416	Oyster beds lease-Coast	15,607	11,499	11,499
530-3540-0417	Marina rent-local	103,768	120,000	120,000
530-3540-0418	Marina rent-transient	147,960	140,000	140,000
530-3540-0421	Caito	13,368	12,500	12,500
530-3540-0422	FTB - Coast Seafood	66,629	35,000	35,000
530-3540-0423	FTB - Restaurant	51,000	37,000	37,000
530-3540-0424	FTB - Coast Seafood Hoist Us	6,168	5,750	5,750
530-3540-0425	FTB - Ticket Booth	1,200	-	-
530-3540-0429	Ralph Davis -1091 Boat moora	2,934	-	-
530-3540-0430	Hum Fishermens Marketing Ass	5,100	-	-
530-3540-0434	Reimbursement	4,986	-	-
530-3540-0436	Miscellaneous	1,015	-	-
530-3540-0437	Public Marina-Miscellaneous	4,991	5,000	5,000
530-3540-0999	FTB-Swanes Seafood Holding,LLC	59,757	43,718	43,718
	Subtotal	869,962	665,524	745,524
	OTHER FINANCING SOURCES:			
530-3900-0000	General Fund	2,170,000	170,000	131,599
	Subtotal	2,170,000	170,000	131,599
	TOTAL FUND 530	\$ 3,264,244	\$ 1,059,806	\$ 1,101,405

Revenues By Fund - City Funds

Acct. No.	Description	2022-23		
		2021-22 Actual	Amended Budget	2023-24 Budget
540	BUILDING FUND			
	<i>LICENSES, PERMITS & FRANCHISES:</i>			
540-3520-0441	Building permits	\$ 435,000	\$ 340,000	\$ 340,000
540-3520-0442	Electrical permits	63,837	65,000	65,000
540-3520-0443	Plumbing permits	30,093	40,000	40,000
540-3520-0444	Mechanical permits	16,903	20,000	20,000
540-3520-0445	BSC Fees	230	-	-
	Subtotal	546,063	465,000	465,000
	<i>CHARGES FOR SERVICES:</i>			
540-3520-0446	Plan check fees	273,172	140,000	140,000
540-3520-0447	Sp. inspections fees	5,753	30,000	30,000
540-3520-0450	CASp Recovered Revenue	15,078	11,255	11,255
540-3520-0453	Printing chgs	799	-	-
	Subtotal	294,801	181,255	181,255
	<i>FINES & FORFEITS:</i>			
540-3520-0454	Code Violation Restitution	249,705	-	-
	<i>MISCELLANEOUS:</i>			
540-3520-0455	BL Strong Motion	533	-	-
540-3620-0458	Code Violation Finance Chrg	129,414	-	-
540-3620-0461	Miscellaneous	94	-	-
	Subtotal	130,041	-	-
	<i>OTHER FINANCING SOURCES:</i>			
540-391A-0000	General Fund	750,000	206,007	73,455
	Subtotal	750,000	206,007	73,455
	TOTAL FUND 540	\$ 1,970,610	\$ 852,262	\$ 719,710
550	MUNICIPAL GOLF COURSE FUND			
	<i>MISCELLANEOUS:</i>			
550-3540-0462	Golf course	\$ 19,985	\$ 15,000	\$ 15,000
	TOTAL FUND 550	19,985	15,000	15,000
610	EQUIPMENT OPERATIONS FUND			
	<i>CHARGES FOR SERVICES:</i>			
610-3500-0466	Equipment lease	\$ 2,281,681	\$ 2,384,635	\$ 2,927,808
	Subtotal	2,281,681	2,384,635	2,927,808
	<i>MISCELLANEOUS:</i>			
610-3500-0468	Sale of Vehicle	(1,000)	12,650	12,650
610-3600-0470	Compensation - property dama	57,505	2,747	2,747
610-3600-0472	Miscellaneous	1,341	-	80,000
	Subtotal	57,847	15,397	95,397
	TOTAL FUND 610	\$ 2,339,528	\$ 2,400,032	\$ 3,023,206

Revenues By Fund - City Funds

Acct. No.	Description	2022-23		
		2021-22 Actual	Amended Budget	2023-24 Budget
625	RISK MANAGEMENT			
	CHARGES FOR SERVICES:			
625-3500-0473	Liability ins chgs	\$ 1,464,025	\$ 1,495,736	\$ 1,304,881
625-3500-0474	Wrkr's comp. chgs	1,099,167	1,001,579	1,057,895
625-3500-0475	Property Insurance chgs	426,152	373,875	373,875
625-3500-0476	Retiree Grp Hlth/Life	50,177	100,000	100,000
	Subtotal	3,039,521	2,971,190	2,836,651
	MISCELLANEOUS:			
625-3600-0206	Reimbursement	-	59,838	-
625-368A-0000	Recovered Revenue	127	-	-
	TOTAL FUND 625	\$ 3,039,648	\$ 3,031,028	\$ 2,836,651
630	INFORMATION TECHNOLOGY OPERATIONS			
	INTERGOVERNMENTAL:			
630-3500-0477	Humboldt Bay Fire JPA	\$ -	\$ -	\$ 162,262
	CHARGES FOR SERVICES:			
630-3500-0478	Equipment lease	1,550,635	1,802,553	1,496,809
630-3500-0479	Communications	190,000	207,556	207,556
	Subtotal	1,740,635	2,010,109	1,704,365
	MISCELLANEOUS:			
630-3500-0481	Miscellaneous	482	-	-
	TOTAL FUND 630	\$ 1,741,117	\$ 2,010,109	\$ 1,866,627
650	INTERNAL OPERATIONS			
	CHARGES FOR SERVICES:			
650-3500-0484	General Admin.	\$ 1,592,224	\$ 1,599,101	\$ 1,780,714
650-3500-0485	General Government	2,278,462	2,958,326	2,777,864
650-3500-0487	City Attorney Fees	10,400	1,200	1,200
	Subtotal	3,881,086	4,558,627	4,559,778
	MISCELLANEOUS:			
650-3500-0488	Reimbursement	720	3,489	3,489
650-3500-0489	Refunds	-	-	-
650-3500-0490	Miscellaneous	1,997	-	-
	Subtotal	2,717	3,489	3,489
	TOTAL FUND 650	\$ 3,883,803	\$ 4,562,115	\$ 4,563,267

Revenues By Fund - City Funds

Acct. No.	Description	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
660	INTERNAL OPERATIONS			
	<i>CHARGES FOR SERVICES:</i>			
660-3500-0491	Facilities Maintenance	\$ 1,323,868	\$ 1,458,620	\$ 1,574,889
	<i>MISCELLANEOUS:</i>			
660-3630-0494	Miscellaneous	100	-	-
	TOTAL FUND 660	\$ 1,323,968	\$ 1,458,620	\$ 1,574,889
700	FIRE AND POLICE RETIREMENT FUND			
	<i>CHARGES FOR SERVICES:</i>			
700-3610-0495	Fire	\$ 164,808	\$ 164,808	\$ 165,961
700-3610-0496	Police	33,785	33,785	-
	TOTAL FUND 700	\$ 198,594	\$ 198,594	\$ 165,961
	TOTAL ALL CITY FUNDS	\$ 100,443,970	\$ 122,278,034	\$ 99,528,863

Revenues By Fund - Successor Agency Funds

Acct. No.	Description	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
350	SUCCESSOR AGENCY - DEBT SERVICE			
	<i>TAXES:</i>			
350-3100-0325	SA ROPS Revenue	\$ 1,320,409	\$ 2,632,104	\$ 2,625,623
	<i>MISCELLANEOUS:</i>			
350-360A-0000	Pooled cash interest	2,061	-	-
350-361A-0000	Change in FV of inv	(69)	-	-
	TOTAL FUND 350	\$ 1,322,401	\$ 2,632,104	\$ 2,625,623
450	SUCCESSOR AGENCY - CAPITAL PROJECTS			
	<i>MISCELLANEOUS:</i>			
450-3600-0330	Miscellaneous	\$ -	\$ -	\$ -
450-3600-0611	Change in FV of inv	1	-	-
450-360A-0000	Pooled cash interest	-	-	-
	Subtotal	1	-	-
	TOTAL FUND 450	\$ 1	\$ -	\$ -
	TOTAL ALL ERA FUNDS	\$ 1,322,401	\$ 2,632,104	\$ 2,625,623
	GRAND TOTAL ALL FUNDS	\$ 101,766,372	\$ 124,910,138	\$ 102,154,486

Section F:
Expenditures by Fund

Expenditures By Fund - City Funds

Acct. No.	Description	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
110	GENERAL FUND			
	<i>GENERAL GOVERNMENT:</i>			
110-4502	Non-departmental	\$ 1,521,109	\$ 1,215,799	\$ 1,269,864
	<i>PUBLIC SAFETY:</i>			
110-4100	Police	12,958,104	14,166,232	14,549,720
110-4101	Police - Communication	1,420,997	1,612,217	1,536,118
110-4103	Fire-Administration	7,099,807	7,501,001	7,866,331
	Subtotal	21,478,908	23,279,450	23,952,169
	<i>COMMUNITY SERVICES:</i>			
110-4400	Administration	920,301	926,255	980,216
110-4401	Rec-Youth Programs	886,100	850,147	1,043,060
110-4402	Rec-Adult Programs	125,269	146,015	183,667
110-4403	Rec-Adorni Center	324,840	361,845	403,875
110-4404	Sequoia Park Zoo	1,821,104	2,362,756	2,483,901
110-4405	Parks	1,163,580	1,486,389	1,621,480
110-4406	Harbor-Maintenance	263,679	403,890	370,312
	Subtotal	5,504,873	6,537,296	7,086,512
	<i>PUBLIC WORKS:</i>			
110-4200	Admin	64,202	49,453	44,789
110-4201	Engineering	337,590	470,782	433,390
110-4104	Emergency Operations Center	77,243	107,999	113,073
110-4202	Traffic/Signals	297,324	264,702	263,439
110-4203	Streets/Alley Maintenance	1,352,747	1,360,715	1,432,651
110-4204	Stormwater	115,205	218,182	190,350
110-4210	Code Enforcement	370,971	479,635	517,137
	Subtotal	2,615,282	2,951,467	2,994,827
	<i>CITY MANAGER</i>			
110-4012	CAPE	509,530	944,643	1,156,222
	Subtotal	509,530	944,643	1,156,222
	<i>DEVELOPMENT SERVICES</i>			
110-4300	Property management	1,300,368	1,475,834	1,383,663
110-4700	<i>PROJECTS</i>	630,216	75,000	-
110-4800	<i>DEBT SERVICE</i>	159,446	159,446	159,446
110-4900	<i>OTHER FINANCING USES</i>	7,506,000	3,646,007	3,455,054
	TOTAL FUND 110	\$ 41,225,731	\$ 40,284,941	\$ 41,457,757

Expenditures By Fund - City Funds

Acct. No.	Description	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
112	DONATIONS			
	<i>GENERAL GOVERNMENT:</i>			
112-4502	Non-departmental	\$ 76,513	\$ 25,000	\$ 25,000
	<i>PUBLIC SAFETY:</i>			
112-4100	Non-departmental	-	-	-
	<i>COMMUNITY SERVICES:</i>			
112-4401	Rec-Youth Programs	2,139	-	-
112-4405	Parks	1,753	-	-
	TOTAL FUND 112	\$ 80,404	\$ 25,000	\$ 25,000
205	HUD/CDBG ADMINISTRATION-PRIOR YEARS			
	<i>ECONOMIC DEVELOPMENT:</i>			
205-4008	Administration-E.D.	\$ -	\$ -	\$ -
	TOTAL FUND 205	\$ -	\$ -	\$ -
224	SB 1435 STATE HIGHWAY ACCOUNT FUND			
224-4700	PROJECTS	\$ -	\$ -	\$ -
224-4900	OTHER FINANCING USES	-	200,000	200,000
	TOTAL FUND 224	\$ -	\$ 200,000	\$ 200,000
225	SB 45 STATE HIGHWAY FUNDS			
225-4700	PROJECTS	\$ -	\$ -	\$ -
	TOTAL FUND 225	\$ -	\$ -	\$ -
226	CALTRANS NON-FREEWAY			
226-4700	PROJECTS	\$ -	\$ -	\$ 1,300,000
226-4900	OTHER FINANCING USES	447,455	-	-
	TOTAL FUND 226	\$ 447,455	\$ -	\$ 1,300,000
227	TRANSPORTATION CONGESTION IMPROVEMENT FUND			
227-4700	PROJECTS	\$ 1,266,232	\$ 4,417,300	\$ -
	TOTAL FUND 227	\$ 1,266,232	\$ 4,417,300	\$ -

Expenditures By Fund - City Funds

Acct. No.	Description	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
228	SBI RMRA			
228-4700	PROJECTS	\$ 878,256	\$ -	\$ -
228-4900	OTHER FINANCING USES	-	619,810	666,878
TOTAL FUND 228		\$ 878,256	\$ 619,810	\$ 666,878
229	GAS TAX FUNDS - 2105, 2106 and 2107			
	<i>PUBLIC WORKS</i>			
229-4202	Traffic/Signals	\$ -	\$ -	\$ -
229-4203	Streets/Alley M	-	-	-
	Subtotal	-	-	-
229-4700	PROJECTS	531,096	-	-
229-4900	OTHER FINANCING USES	-	811,101	781,137
TOTAL FUND 229		\$ 531,096	\$ 811,101	\$ 781,137
230	HABITAT ACQUISITION AND RESTORATION FUND			
230-4700	PROJECTS	\$ 1,133,851	\$ 4,386,740	\$ -
TOTAL FUND 230		\$ 1,133,851	\$ 4,386,740	\$ -
231	CAPE FUND			
231-4700	PROJECTS	\$ 160,724	\$ 2,700,111	\$ -
TOTAL FUND 231		\$ 160,724	\$ 2,700,111	\$ -
232	ENVIRONMENTAL PROGRAMS FUND			
	<i>COMMUNITY SERVICES:</i>			
232-4408	Environmental Programs	\$ 80,785	\$ 122,724	\$ 66,296
232-4700	PROJECTS	23,697	-	-
TOTAL FUND 232		\$ 104,482	\$ 122,724	\$ 66,296

Expenditures By Fund - City Funds

Acct. No.	Description	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
233	SPECIAL POLICE REVENUE FUND - DRUG ASSET FORFEITURES			
	<i>PUBLIC SAFETY:</i>			
233-4100	Police	\$ 125	\$ -	\$ -
	TOTAL FUND 233	\$ 125	\$ -	\$ -
234	SPECIAL POLICE REVENUE FUND - GRANTS			
	<i>PUBLIC SAFETY:</i>			
234-4100	Police	\$ 518,827	\$ 351,036	\$ -
234-4900	OTHER FINANCING USES	-	-	-
	TOTAL FUND 234	\$ 518,827	\$ 351,036	\$ -
236	SPECIAL POLICE REVENUE FUND - SLES (COPS)			
	<i>PUBLIC SAFETY:</i>			
236-4100	Police	\$ -	\$ -	\$ -
	TOTAL FUND 236	\$ -	\$ -	\$ -
237	SPECIAL POLICE REVENUE FUND - TRAFFIC OFFENDER			
	<i>PUBLIC SAFETY:</i>			
237-4100	Police	\$ 6,413	\$ 20,897	\$ -
	TOTAL FUND 237	\$ 6,413	\$ 20,897	\$ -
238	ABANDONED VEHICLE ABATEMENT FUND			
	<i>PUBLIC SAFETY:</i>			
238-4100	Police	\$ 43,190	\$ 40,000	\$ 40,000
	TOTAL FUND 238	\$ 43,190	\$ 40,000	\$ 40,000
239	PARKING			
	<i>PUBLIC SAFETY:</i>			
239-4100	Police	\$ 14,125	\$ 15,000	\$ 15,000
239-4102	Parking Enforcement	27,785	21,276	21,276
	<i>PUBLIC WORKS:</i>			
239-4202	Traffic/Signals	736	3,000	3,000
239-4203	Streets/Alley M	3,708	4,000	4,000

Expenditures By Fund - City Funds

Acct. No.	Description	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
239-4700	PROJECTS	-	-	-
TOTAL FUND 239		\$ 46,355	\$ 43,276	\$ 43,276
240 STREETS SIDEWALKS PARKING PROJECTS FUND				
240-4700	PROJECTS	\$ 1,717,121	\$ 3,279,000	\$ 3,705,000
TOTAL FUND 240		\$ 1,717,121	\$ 3,279,000	\$ 3,705,000
241 CAPITAL PROJECTS - GENERAL				
241-4700	PROJECTS	\$ 2,427,825	\$ 13,121,559	\$ -
TOTAL FUND 241		\$ 2,427,825	\$ 13,121,559	\$ -
242 DEMOLITION PROJECTS FUND				
242-4700	PROJECTS	\$ 120,152	\$ 1,025,000	\$ -
TOTAL FUND 242		\$ 120,152	\$ 1,025,000	\$ -
260 AIRPORT FUND				
<i>DEVELOPMENT SERVICES:</i>				
260-4300	Property management	\$ 149	\$ -	\$ -
<i>COMMUNITY SERVICES:</i>				
260-4301	Airport	21,023	10,100	10,106
TOTAL FUND 260		\$ 21,172	\$ 10,100	\$ 10,106
275 CDBG GENERAL ALLOCATION				
<i>GENERAL GOVERNMENT:</i>				
275-4303	Finance - Housing	\$ -	\$ -	\$ -
275-4900	OTHER FINANCING USES	-	-	-
TOTAL FUND 273		\$ -	\$ -	\$ -
276 HOME PROGRAM FUND				
<i>GENERAL GOVERNMENT:</i>				
276-4303	Finance - Housing	\$ 13	\$ 50,000	\$ 50,000
TOTAL FUND 276		\$ 13	\$ 50,000	\$ 50,000

Expenditures By Fund - City Funds

Acct. No.	Description	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
277	HOUSING RLF CDBG PROGRAM INCOME			
	<i>GENERAL GOVERNMENT:</i>			
277-4303	Finance - Housing	\$ 132,356	\$ -	\$ -
277-4900	OTHER FINANCING USES	-	-	-
	TOTAL FUND 277	\$ 132,356.3	\$ -	\$ -
278	CALHOME OOR GRANT - HOUSING FUND			
	<i>GENERAL GOVERNMENT:</i>			
278-4303	Finance - Housing	\$ -	\$ 42,850	\$ 42,850
	TOTAL FUND 278	\$ -	\$ 42,850.0	\$ 42,850.0
291	HOUSING FUND			
	<i>GENERAL GOVERNMENT:</i>			
291-4303	Finance - Housing	\$ 2,068	\$ -	\$ -
	TOTAL FUND 291	\$ 2,068.4	\$ -	\$ -
296	HOUSING FUND			
	<i>GENERAL GOVERNMENT:</i>			
296-4303	Finance - Housing	\$ 468,866	\$ 260,168	\$ 269,893
	TOTAL FUND 296	\$ 468,866	\$ 260,168	\$ 269,893
500	WATER FUND			
	<i>GENERAL GOVERNMENT:</i>			
500-4005	Finance	\$ 283,053	\$ 397,837	\$ 441,704
	<i>PUBLIC WORKS:</i>			
500-4200	Administration	209,683	202,641	173,537
500-4206	Water Distrib Maint	1,754,031	3,074,725	1,849,310
500-4208	Water Treatment	4,646,571	4,688,362	4,788,546
500-4201	Engineering	570,633	817,669	1,048,927
	Subtotal	6,971,234	8,580,756	7,686,783
	<i>DEVELOPMENT SERVICES:</i>			
500-4300	Property management	1,268	-	-

Expenditures By Fund - City Funds

Acct. No.	Description	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
500-4700	PROJECTS	-	-	-
500-4800	DEBT SERVICE	655,834	1,402,288	1,389,826
500-4900	OTHER FINANCING USES	3,700,000	3,764,341	2,400,000
TOTAL FUND 500		\$ 11,821,073	\$ 14,347,862	\$ 12,091,850
501 WATER CAPITAL PROJECTS FUND				
501-4700	PROJECTS	\$ 3,706,392	\$ 3,764,341	\$ 2,400,000
501-4900	OTHER FINANCING USES	-	-	-
TOTAL FUND 501		\$ 3,706,392	\$ 3,764,341	\$ 2,400,000
510 WASTEWATER OPERATING FUND				
GENERAL GOVERNMENT:				
510-4005	Finance	\$ 272,467	\$ 372,311	\$ 416,366
PUBLIC WORKS:				
510-4200	Administration	202,754	200,563	171,969
510-4201	Engineering	522,705	670,660	917,253
510-4207	Sewer Collections	2,086,976	2,939,643	2,691,593
510-4500	Wastewater Treatment	3,456,210	4,528,822	4,334,912
	Subtotal	5,543,187	7,468,465	7,026,505
DEVELOPMENT SERVICES:				
510-4300	Property management	1,268	-	-
510-4700	PROJECTS	-	-	-
510-4800	DEBT SERVICE	729,694	1,297,594	1,255,216
510-4900	OTHER FINANCING USES	2,100,000	3,123,237	4,313,971
TOTAL FUND 510		\$ 9,372,076	\$ 13,132,830	\$ 14,101,280
512 WASTEWATER CAPITAL PROJECT FUND				
512-4700	PROJECTS	\$ 4,341,504	\$ 3,898,116	\$ 4,747,000
512-4900	OTHER FINANCING USES	-	-	-
TOTAL FUND 512		\$ 4,341,504	\$ 3,898,116	\$ 4,747,000

Expenditures By Fund - City Funds

Acct. No.	Description	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
530	HUMBOLDT BAY OPERATING FUND			
	<i>COMMUNITY SERVICES:</i>			
530-4406	Harbor-Maintenance	\$ 570,116	\$ 494,573	\$ 521,140
530-4407	Harbor-Public Marina	298,731	341,910	356,892
	Subtotal	868,848	836,483	878,033
530-4700	PROJECTS	-	49,000	49,000
530-4800	DEBT SERVICE	46,674	174,282	174,372
530-4900	OTHER FINANCING USES	-	-	-
	TOTAL FUND 530	\$ 915,522	\$ 1,059,765	\$ 1,101,405
540	BUILDING FUND			
	<i>CITY MANAGER</i>			
540-4210	Code Enforcement	2,101	10,700	10,700
	<i>DEVELOPMENT SERVICES:</i>			
540-4209	Building	\$ 856,826	\$ 841,852	\$ 709,011
540-4700	PROJECTS	-	-	-
540-4900	OTHER FINANCING USES	-	-	-
	TOTAL FUND 540	\$ 858,928	\$ 852,552	\$ 719,711
550	MUNICIPAL GOLF COURSE FUND			
	<i>DEVELOPMENT SERVICES:</i>			
550-4301	Property management	\$ -	\$ -	\$ -
550-4700	PROJECTS	-	-	-
	TOTAL FUND 550	\$ -	\$ -	\$ -
610	EQUIPMENT OPERATIONS FUND			
	<i>PUBLIC WORKS:</i>			
610-4205	Equipment Operations	\$ 2,206,078	\$ 3,007,180	\$ 2,677,819
610-4700	PROJECTS	408,566	-	-
610-4900	OTHER FINANCING USES	-	-	-

Expenditures By Fund - City Funds

Acct. No.	Description	2022-23		
		2021-22 Actual	Amended Budget	2023-24 Budget
TOTAL FUND 610		\$ 2,614,643	\$ 3,007,180	\$ 2,677,819
625 RISK MANAGEMENT FUND				
<i>GENERAL GOVERNMENT:</i>				
625-4503	Liability	\$ 1,440,603	\$ 1,681,081	\$ 1,681,081
625-4504	Workers' Comp	1,207,855	1,155,425	1,155,425
Subtotal		2,648,458	2,836,506	2,836,506
TOTAL FUND 625		\$ 2,648,458	\$ 2,836,506	\$ 2,836,506
630 INFORMATION TECHNOLOGY OPERATIONS				
<i>GENERAL GOVERNMENT:</i>				
630-4007	City Clerk	\$ 1,859,279	\$ 1,973,523	\$ 1,845,627
630-4700	PROJECTS	-	-	-
630-4900	OTHER FINANCING USES	-	-	-
TOTAL FUND 630		\$ 1,859,279	\$ 1,973,523	\$ 1,845,627
650 INTERNAL OPERATIONS				
<i>GENERAL GOVERNMENT:</i>				
650-4000	City Council	\$ 20,122	\$ 26,410	\$ 46,081
650-4001	Mayor	118,905	130,658	152,008
650-4002	City Manager	454,329	486,921	397,640
650-4003	City Clerk	326,164	368,527	344,430
650-4004	City Attorney	407,380	579,747	560,881
650-4005	Finance	685,177	682,105	816,369
650-4006	Human Resources	846,422	970,998	923,510
650-4008	Economic Development	396,607	490,394	613,746
650-4502	Non-departmental	558,335	664,731	684,403
Subtotal		3,813,441	4,400,491	4,539,069
<i>COMMUNITY SERVICES:</i>				
650-4501	Facilities Operations	185	-	-
650-4700	PROJECTS	-	-	-
TOTAL FUND 650		\$ 3,813,626	\$ 4,400,491	\$ 4,539,069

Expenditures By Fund - City Funds

Acct. No.	Description	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
660	INTERNAL OPERATIONS			
	<i>COMMUNITY SERVICES:</i>			
660-4501	Facilities Operations	\$ 1,274,841	\$ 1,661,932	\$ 1,574,889
660-4700	PROJECTS	105,574	-	-
660-4900	OTHER FINANCING USES	-	-	-
	TOTAL FUND 660	\$ 1,380,415	\$ 1,661,932	\$ 1,574,889
700	FIRE AND POLICE RETIREMENT FUND			
	<i>GENERAL GOVERNMENT:</i>			
700-4504	Pension Trust	\$ 189,606	\$ 198,594	\$ 165,961
720	TRUST HOLDING FUND			
720-4900	OTHER FINANCING USES	-	-	-
	TOTAL FUND 700	\$ 189,606	\$ 198,594	\$ 165,961
	TOTAL ALL CITY FUNDS	\$ 94,854,236	\$ 122,945,306	\$ 97,459,309

Expenditures By Fund - Successor Agency Funds

Acct. No.	Description	2021-22 Actual	2022-23 Amended Budget	2023-24 Budget
350	SUCCESSOR AGENCY - DEBT SERVICE			
	<i>SUCCESSOR AGENCY:</i>			
350-4009	Re devel. Admin.	\$ 11,536	\$ -	\$ 3,241
350-4800	DEBT SERVICE	725,132	2,629,007	2,622,382
350-4900	OTHER FINANCING USES	-	-	-
	TOTAL FUND 350	\$ 736,668	\$ 2,629,007	\$ 2,625,623
450	SUCCESSOR AGENCY - CAPITAL PROJECTS			
	<i>SUCCESSOR AGENCY:</i>			
450-4009	Re devel. agreements	\$ -	\$ -	\$ -
450-4700	PROJECTS	-	-	-
450-4900	OTHER FINANCING USES	-	-	-
	TOTAL FUND 450	-	-	-
	TOTAL ALL ERA FUNDS	\$ 736,668	\$ 2,629,007	\$ 2,625,623
	GRAND TOTAL ALL FUNDS	\$ 95,590,904	\$ 125,574,313	\$ 100,084,932

Section F:
Projects by Fund

Project By Fund

Acct. No.	Description	2022-23		
		2021-22 Actual	Amended Budget	2023-24 Budget
110	GENERAL FUND			
110-4700-7536	SB2 Parking Survey	\$ 76,658	\$ -	\$ -
110-4700-7810	Special projects	51,775	75,000	-
110-4700-7835	PJ 517 General Plan Update	880	-	-
110-4700-7848	Homeless Housing, Assistance & Prevention	116,211	-	-
110-4700-7898	Homeless Emergency Aid Progr	113,053	-	-
110-4700-7899	Dept of Boating&Waterways (SBL	35,000	-	-
110-4700-7914	4th St Underground Proj	4,089	-	-
110-4700-7924	Stormwater Flood Reduction	51,307	-	-
110-4700-7930	Small Business Bridge Program	181,244	-	-
	TOTAL FUND 110	\$ 630,216	\$ 75,000	\$ -
226	CALTRANS NON-FREEWAY			
226-4700-7022	C Street Bike Boulevard	\$ -	\$ -	\$ 300,000
226-4700-7923	Bay to Zoo Trail	-	-	1,000,000
	TOTAL FUND 226	\$ -	\$ -	\$ 1,300,000
227	TRANSPORTATION CONGESTION IMPROVEMENT FUND			
227-4700-7003	Harrison Avenue Pavement Maintenance 2022	\$ 155,319	\$ -	\$ -
227-4700-7100	Traffic Signal Control Maintenance	-	171,000	-
227-4700-7893	HSIP-Pedestrian Improvement	937,697	-	-
227-4700-7910	Multimodal Corridor Study	-	4,246,300	-
	TOTAL FUND 227	\$ 1,266,232	\$ 4,417,300	\$ -
228	SBI RMRA			
228-4700-7886	Pavement Rehabilitation	\$ 878,256	\$ -	\$ -
	TOTAL FUND 228	\$ 878,256	\$ -	\$ -
229	GAS TAX FUNDS			
229-4700-7600	Henderson Street Improvements	\$ 531,096	\$ -	\$ -
	TOTAL FUND 229	\$ 531,096	\$ -	\$ -
230	HABITAT ACQUISITION AND RESTORATION FUND			
230-4700-6210	Habitat acq. & rest.	\$ 847,421	\$ 4,000,000	\$ -
230-4700-7389	First Slough Fish Passage	105,421	-	-
230-4700-7852	Stream Restoration Fish Passage	-	152,000	-
230-4700-7925	MS Enhance Project - Golf Course	161,882	-	-
230-4700-7931	EPA Community Wide	19,127	234,740	-
	TOTAL FUND 230	\$ 1,133,851	\$ 4,386,740	\$ -
231	CAPE FUND			
231-4700-7001	Emergency Solutions Grant - CARES act	\$ 160,724	\$ 1,030,111	\$ -
231-4700-7002	Encampment Resolution Funding Program ERF	-	1,670,000	-
	TOTAL FUND 231	\$ 160,724	\$ 2,700,111	\$ -
232	ENVIRONMENTAL PROGRAMS FUND			
232-4700-7953	Hydration Station	\$ 23,697	\$ -	\$ -
	TOTAL FUND 232	\$ 23,697	\$ -	\$ -
240	STREETS SIDEWALKS PARKING PROJECTS FUND			
240-4700-7007	Centerline Striping 2022	\$ -	\$ 100,000	\$ -
240-4700-7105	Pavement Rehabilitation 2022	416,411	3,100,000	-
240-4700-7106	Parking Improvements 2022	-	39,000	39,000
240-4700-7107	Sidewalk Repair Improvements 2022	-	40,000	50,000
240-4700-7600	Henderson Street Improvements	425,222	-	2,616,000
240-4700-7854	Safety Improvement Projects	99,042	-	-
240-4700-7886	Pavement Rehabilitation	776,446	-	-
240-4700-7910	Multimodal Corridor Study	-	-	1,000,000
	TOTAL FUND 240	\$ 1,717,121	\$ 3,279,000	\$ 3,705,000

Project By Fund

Acct. No.	Description	2022-23		
		2021-22 Actual	Amended Budget	2023-24 Budget
241	CAPITAL PROJECTS - GENERAL			
241-4700-7101	Fiber Optic Network 2022	\$ -	\$ 500,000	\$ -
241-4700-7923	Zoo Projects 2020 PJ 653	1,530,296	1,500,000	-
241-4700-7924	Stormwater Flood Reduction	341,319	4,701,919	-
241-4700-7927	20/30 Park Improvements	397,852	6,324,640	-
241-4700-7935	EV Charging Stations	78,709	95,000	-
241-4700-7955	Prop 68 – Ross Park	79,650	-	-
	TOTAL FUND 241	\$ 2,427,825	\$ 13,121,559	\$ -
242	ABATEMENT PROJECTS			
242-4700-6120	Abatement projects	\$ 20,882	\$ -	-
242-4700-6121	Demolition Projects PJ 089	99,270	1,025,000	-
	TOTAL FUND 242	\$ 120,152	\$ 1,025,000	\$ -
501	WATER CAPITAL PROJECTS FUND			
501-4700-7004	2nd Street Emergency Repair	\$ 71,681	\$ 500,341	\$ -
501-4700-7009	Water Main Emergencies	-	191,000	-
501-4700-7016	Lundbar Hills B.Stat.Rehab	-	-	300,000
501-4700-7017	Water Distribution System Maint 2023	-	-	2,000,000
501-4700-7102	Water Distribution System Maint 2022	3,441	1,600,000	-
501-4700-7600	Henderson Street Improvements	1,502,398	-	-
501-4700-7869	Mad River Pipeline Failure	44,501	-	-
501-4700-7907	High Tank Pump St Replacement	95,053	1,367,000	-
501-4700-7917	Tank Recoating	-	-	100,000
501-4700-7923	Fueling Station PJ# 703	427,892	-	-
501-4700-7932	C X Sonoma Water Main Emergency	960	-	-
501-4700-7936	Water Treatment Plan Settling Basins	151,608	106,000	-
501-4700-7938	Fiber Optic Network Upgrade	156,121	-	-
501-4700-7939	Water Dist. System Maint. 2021	1,252,737	-	-
	TOTAL FUND 501	\$ 3,706,392	\$ 3,764,341	\$ 2,400,000
512	WASTEWATER CAPITAL PROJECT FUND			
512-4700-7010	WWTP Blending Discontinuation	\$ -	\$ 200,000	\$ 600,000
512-4700-7019	Biosolids Dewatering 2023	-	-	184,000
512-4700-7020	Systemwide Sewer Evaluation 2023	-	-	1,500,000
512-4700-7021	Annual Sewer Lateral Replacement Project 2023	-	-	200,000
512-4700-7104	WWTP Motor Control Center Replacement Project	-	52,000	73,000
512-4700-7514	Crosstown Intercep PJ 433	378	-	-
512-4700-7518	Cogeneration Upgrade PJ 462	168,397	-	-
512-4700-7600	Henderson Street Improvements	1,120,551	-	-
512-4700-7874	WW Lift Station Improvements	256	260,000	-
512-4700-7903	WW Pump Station Upgrades	548,450	1,303,954	1,500,000
512-4700-7912	Enclosed Bays & Estuaries	107,493	-	-
512-4700-7923	Fueling Station PJ# 703	418,566	-	-
512-4700-7940	Water Treatment Plan Settling Basins	5,108	54,705	-
512-4700-7942	WW Collection System Maintenance 2021	1,901,413	87,457	-
512-4700-7957	Wastewater System Maint 2022	311	1,255,000	-
512-4700-7958	Secondary Clarifier Maintenance Phase II	30,631	685,000	565,000
	TOTAL FUND 512	\$ 4,341,504	\$ 3,898,116	\$ 4,747,000
530	HUMBOLDT BAY OPERATING FUND			
530-4700-7947	Eureka Public Marina Safety Improvements	\$ -	\$ 25,000	\$ 25,000
530-4700-7948	Marina Fire Suppression System Repairs	-	24,000	24,000
	TOTAL FUND 530	\$ -	\$ 49,000	\$ 49,000
610	EQUIPMENT OPERATIONS FUND			
610-4700-7923	Fueling Station PJ# 703	\$ 408,566	\$ -	\$ -
	TOTAL FUND 610	\$ 408,566	\$ -	\$ -
660	INTERNAL OPERATIONS			
660-4700-7951	Facilities Master Plan	\$ 105,574	\$ -	\$ -
	TOTAL FUND 650	\$ 105,574	\$ -	\$ -
	TOTAL PROJECTS BY FUND	\$ 17,451,206	\$ 36,716,167	\$ 12,201,000

Section G:

Budget Reference Materials

Appropriations Limit FY 2023-24

Article XIII B of the California Constitution, adopted by Proposition 4 in 1980, and amended in 1990 by Proposition III, 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 2023-24 CITY OF EUREKA APPROPRIATIONS LIMIT CALCULATIONS

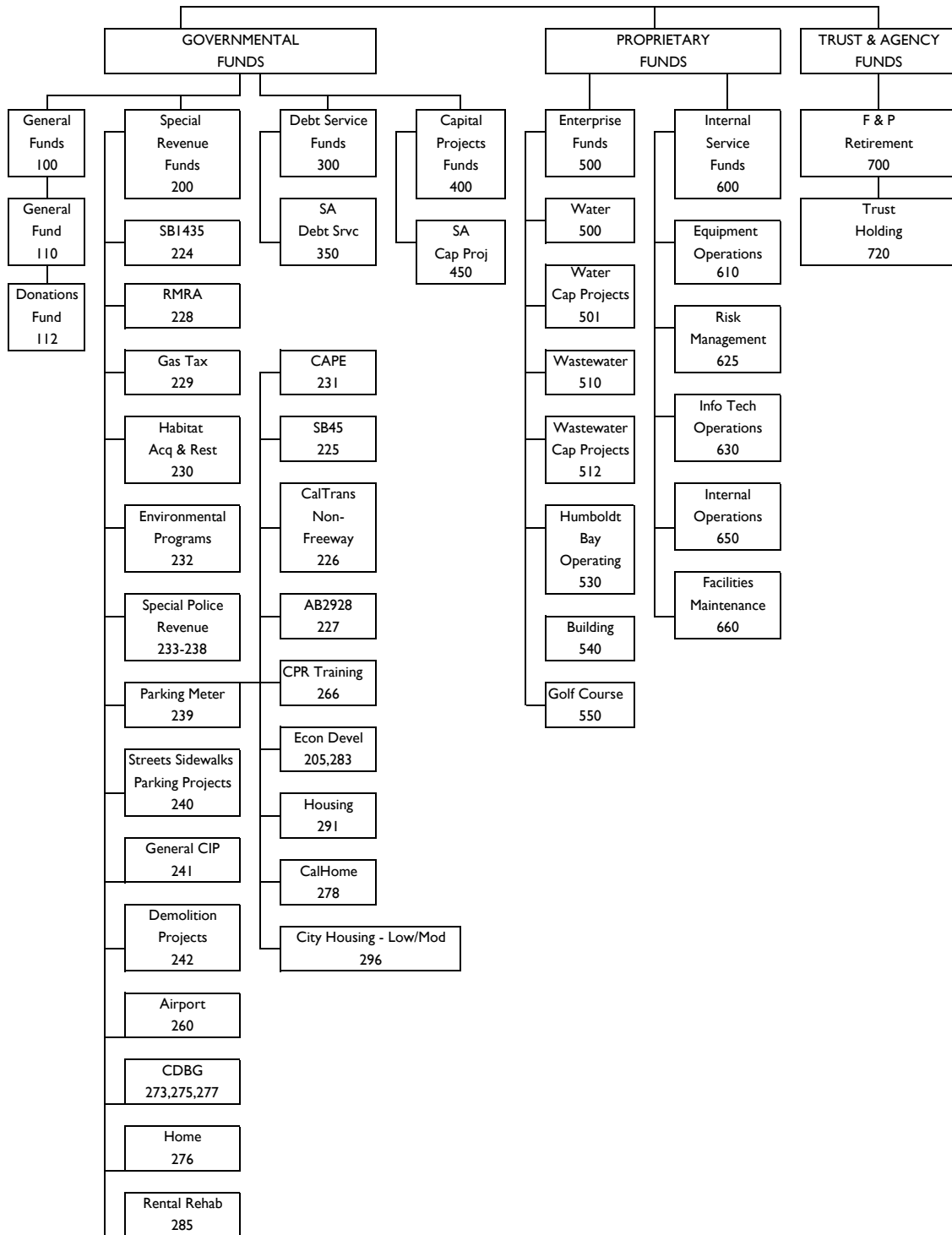
A. LAST YEAR'S LIMIT		\$	173,211,068
B. ADJUSTMENT FACTORS			
1. Population % (City population growth)			1.58%
2. Inflation % (Change California Per Capita Personal Income)*			7.55%
Population Converted to a Ratio:	$\frac{1.58 + 100}{100} =$		1.0158
Per Capita Cost of Living Converted to a Ratio:	$\frac{7.55 + 100}{100} =$		1.0755
Calculation of Factor for Fiscal Year 2022-2023 (Population Ratio x Per Capita Cost of Living Ratio)			1.0925
C. THIS YEAR'S LIMIT:		\$	189,231,862

APPROPRIATIONS SUBJECT TO LIMIT AND AMOUNT UNDER LEGAL LIMIT

A. PROCEEDS OF TAXES	\$	37,750,654
B. STATE SUBVENTIONS GC7903	\$	1,700,000
C. EXCLUSIONS		-
D. APPROPRIATIONS SUBJECT TO LIMITATION		39,450,654
E. CURRENT YEAR LIMIT		189,231,862
F. UNDER LIMIT	\$	149,781,208

*Estimate

Fund Structure FY 2023-24



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.

Glossary Of Terms

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 un-matured 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.

Glossary Of Terms

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, tax allocation bonds, lease/purchase agreements, lease-revenue 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.

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

Glossary Of Terms

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.

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.

Glossary Of Terms

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 \$10,000.

FTE

An 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, 112)

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, 228, 229, 230, 231, 232, 233, 234, 236, 237, 238, 239, 240, 241, 242, 260, 273, 275, 276, 277, 278, 283, 285, 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 (Fund 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 purposed include property tax increment and related interest.

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, and 660)

Glossary Of Terms

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 Accepted 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.

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

Glossary Of Terms

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.

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

Glossary Of Terms

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.

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 affect 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.

Glossary Of Terms

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.

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).