



City of Eureka

Fiscal Year 2024-2025



Proposed Version



TABLE OF CONTENTS

Introduction	4
History of Eureka	5
Demographics	7
Organization Chart	11
Fund Structure	12
Appropriations Limit	14
Fund Summaries	15
General Fund	16
Special Revenue Fund	23
Economic Development	32
CAPE	36
Habitat Acquisition & Restoration	41
Environmental Programs	46
Streets Sidewalks Parking Projects	51
Demolition Projects	55
Opioid Settlement	60
Airport	62
Housing	67
Gas Tax/State Highway	71
Police Special Revenue	75
Parking Fund	80
Internal Service Fund	85
Equipment Operations	93
Risk Management	98
Technology Operations	103
Internal Operations	108
Facilities Operations	113
Trust Fund	118
Successor Agency Funds	126
Successor Agency ERA Debt Service	133
Successor Agency Capital Projects	138
Departments	143
Legislative	144
Mayor	148
Council	151
City Manager	154
City Manager	158
Economic Development	161
City Clerk/Chief Information Officer	164
City Clerk	168
Information Technology Operations	171
Liability Risk Management	174
City Attorney	177



Development Services	181
Planning	185
Building	188
Human Resources	191
Human Resources	195
Workers Comp Risk Management	198
Finance	201
Finance	205
Housing Programs	208
Community Access Project for Eureka (CAPE)	211
Police	214
Police	218
Communications	222
Fire	225
Community Services	228
Community Services Admin.	233
Sequoia Park Zoo	236
Park Operations	239
Adorni Center	242
Youth Programs & Activities	245
Adult Programs and Activities	248
Environmental Programs	251
Facilities Operations	254
Harbor Operations	257
Wharfinger	260
Municipal Airport	263
Public Works	266
Administration	272
Stormwater	275
Streets/Alley Maintenance	278
Water Distribution	281
Water Treatment	284
Sewer Collection	287
Wastewater Treatment	290
Equipment Operations	293
Engineering	296
Traffic/Signals	299
Emergency Operations Center	302
Code Enforcement	305
Parking Enforcement	308
Non-Operating	311
Debt Service	314
Interfund Transfers	317
Appendix	320
Glossary	321



INTRODUCTION



History of Eureka



The City of Eureka was incorporated in 1856, and the name "Eureka" derives from a Greek word meaning "I have found it!" It reflects the exuberance of gold rush miners and is also the official motto of the State of California. The 19th-century seaport town was settled due to its favorable location on the Pacific coast, near Humboldt Bay and surrounded by abundant redwood forests. Before European settlers arrived, the area was inhabited by Native Americans, particularly the Wiyot people, known for their basketry and fishery management.

The Wiyot people lived in Jaroujiji, which is now known as Eureka, for thousands of years. Their coastal homeland stretched from the lower Mad River through Humboldt Bay and south along the lower basin of the Eel River. The Clarke Historical Museum in Old Town Eureka showcases an extensive collection of intricate basketry from the indigenous groups in the area. Eureka High School had the largest Yurok language program in California as of 2013. The Wiyot and Yurok people are the westernmost speakers of Algonic languages.

The discovery and founding of Eureka were closely tied to Humboldt Bay. For nearly 300 years, European explorers missed locating the bay due to geographical features and weather conditions. It was not definitively known to Europeans until 1849, when an overland exploration accurately identified its location. This led to the founding of Eureka on May 13, 1850, by the Union and Mendocino Exploring companies.

During the Gold Rush era, Eureka became a vital supply point for miners in the region. Its location on Humboldt Bay provided a convenient alternative to the overland route from Sacramento to reach the Trinity, Klamath, and Salmon rivers where gold had been discovered. While the city of Arcata, situated to the north of Humboldt Bay, initially had an advantage due to its proximity to developing supply lines, Eureka's ideal location on the bay secured its position as the primary city in the area.

The arrival of European settlers led to conflicts and displacement of the Native American population. The Wiyot Massacre of 1860, which took place on what is now Tuluwat Island, resulted in the death of many Wiyot tribal members. Despite some efforts by the U.S. government and military officials to assist the native peoples, settlers often deprived them of food resources and land. Tuluwat Island was transferred back to the Wiyot Tribe in 2019.

Eureka's early development was closely tied to the lumber industry. The town's first post office opened in 1853, and within a few years, numerous mills processing timber into marketable lumber were established in Eureka. The city became a major center for the timber industry, known as the "timber capital" of California. Eureka's location between the coast redwood forests and the primary port facilities facilitated the transportation of logs and finished lumber products.

During this period, a bustling commercial district with ornate Victorian-style buildings emerged near the waterfront. Many of these Victorian homes still stand today and have become important architectural landmarks. The Carson Mansion, built between 1884 and 1886, is one of the most spectacular Victorian homes in the nation.

Fishing and maritime activities also played a significant role in Eureka's economy. Salmon fisheries developed along the Eel River in the early 1850s, and Eureka became a major hub for processing and shipping fish. The city's proximity to Humboldt Bay also led to the growth of oyster farming operations.

Racial tensions in the late 19th century resulted in violent attacks on Chinese immigrants in Eureka. In 1885, all Chinese residents were forcibly expelled from the city's Chinatown by a group of white vigilantes.

The completion of the Northwestern Pacific Railroad in 1914 provided an alternative means of transportation and further boosted Eureka's economic growth. The railroad connected Eureka to the broader transportation network, facilitating the export of timber, fish, and other products from the region. It also brought an influx of tourists and visitors to the area. In the mid-20th century, Eureka faced economic challenges as the timber industry declined due to changes in logging practices and environmental regulations. However, the city diversified its economy and developed other industries such as healthcare, education, and tourism. Eureka is home to several healthcare facilities, including St. Joseph Hospital, one of the largest employers in the region.

Tourism in Eureka thrives due to its natural beauty, Victorian architecture, and proximity to the stunning redwood forests of Northern California. Visitors can explore the nearby Redwood National and State Parks, which feature some of the tallest trees on Earth. The historic Old Town district in Eureka, with its well-preserved Victorian buildings, offers a charming atmosphere and is a popular destination for locals and tourists alike.

Today, Eureka remains the largest city on the North Coast of California, with a population of around 27,000 residents as of 2021. It serves as the cultural, economic, and administrative hub of Humboldt County. The city continues to celebrate its rich history and natural surroundings while embracing a diverse and vibrant community.

Eureka is also known for its commitment to environmental sustainability. The city has implemented various initiatives to reduce its carbon footprint and promote renewable energy sources. Additionally, Eureka is actively involved in preserving and protecting its natural resources, including the redwood forests and the coastal ecosystem.

The City of Eureka started as a settlement favored by its location on Humboldt Bay and proximity to the redwood forests. It grew during the Gold Rush era as a supply point for miners and later became a center for the timber industry. Today, Eureka is a thriving city with a diverse economy, rich history, and stunning natural surroundings, attracting visitors from around the world.



Population Overview



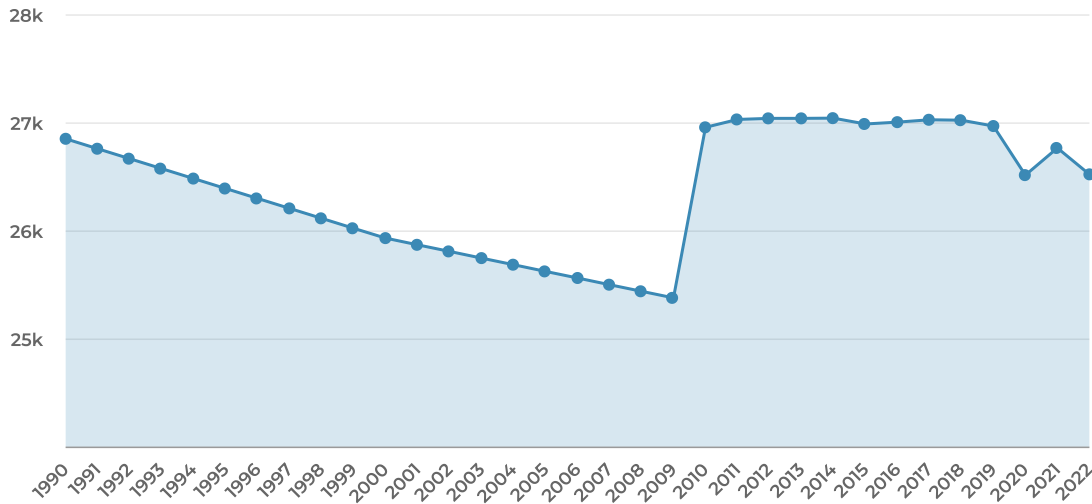
TOTAL POPULATION

26,519

▼ **.9%**
vs. 2021

GROWTH RANK

358 out of **498**
Municipalities in California



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



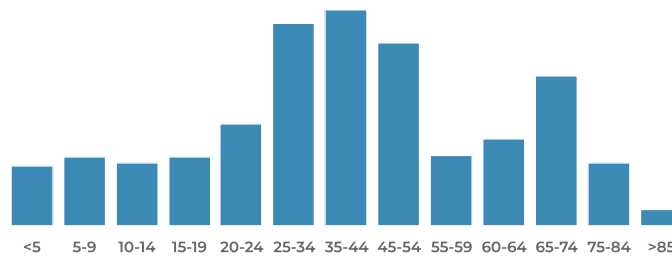
DAYTIME POPULATION

33,594

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

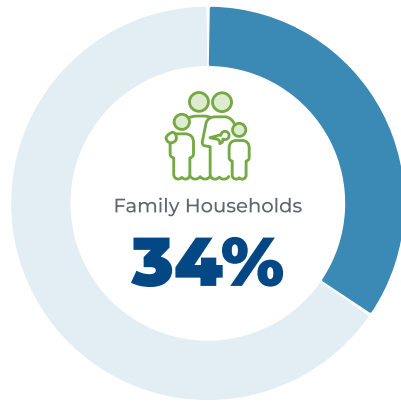
* Data Source: American Community Survey 5-year estimates

Household Analysis

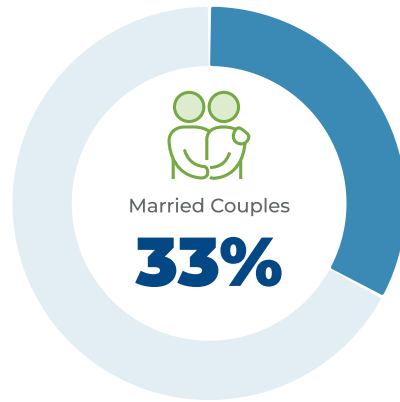
TOTAL HOUSEHOLDS

10,905

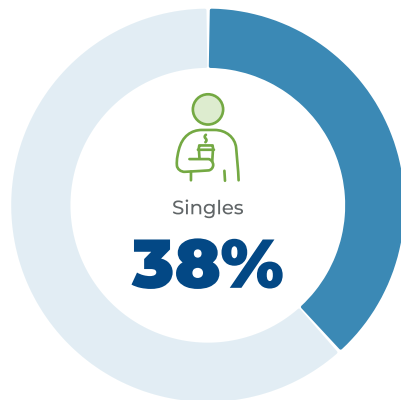
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ **30%**
lower than state average



▼ **34%**
lower than state average



▲ **61%**
higher than state average

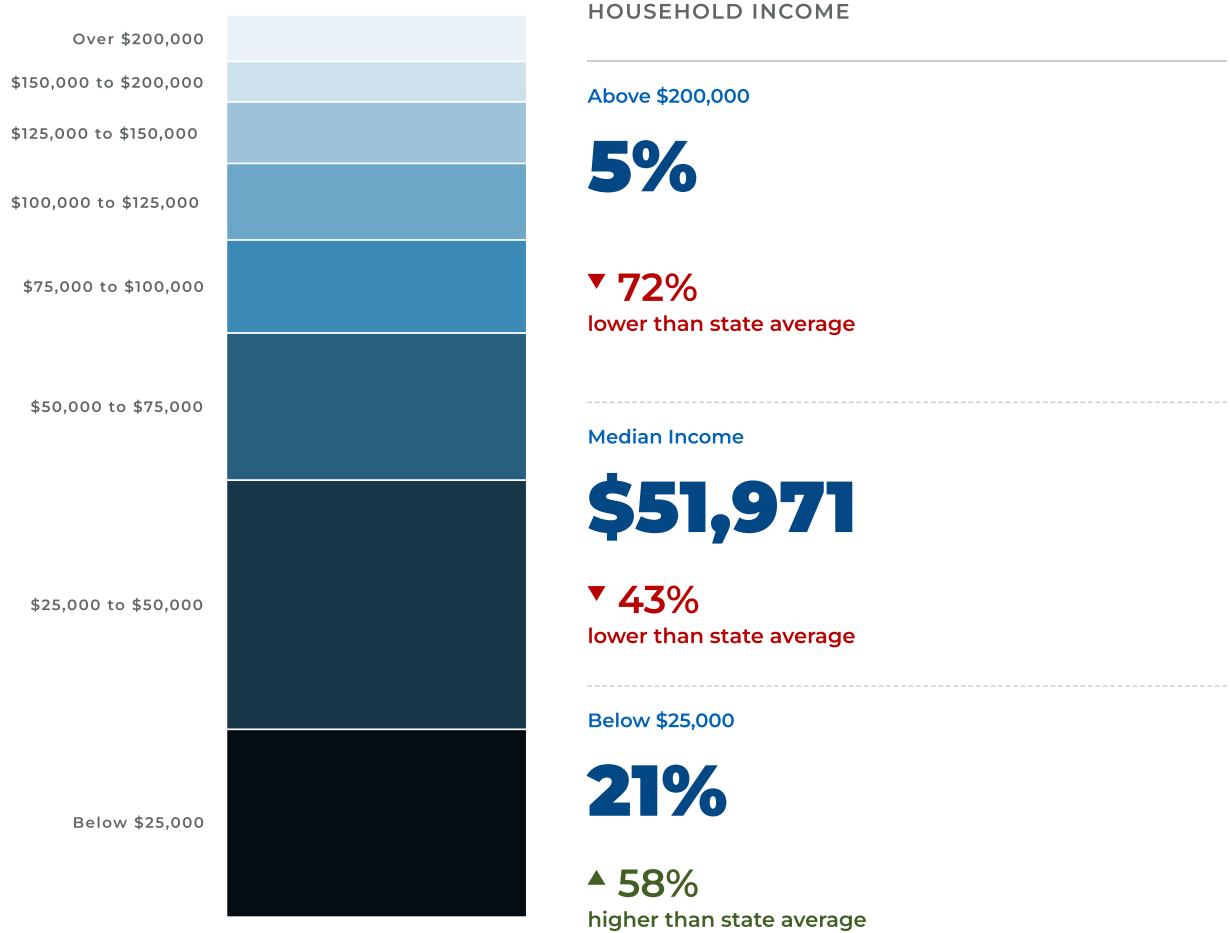


▲ **44%**
higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



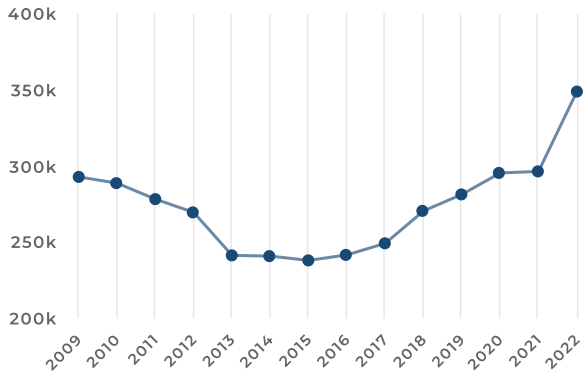
* Data Source: American Community Survey 5-year estimates



Housing Overview

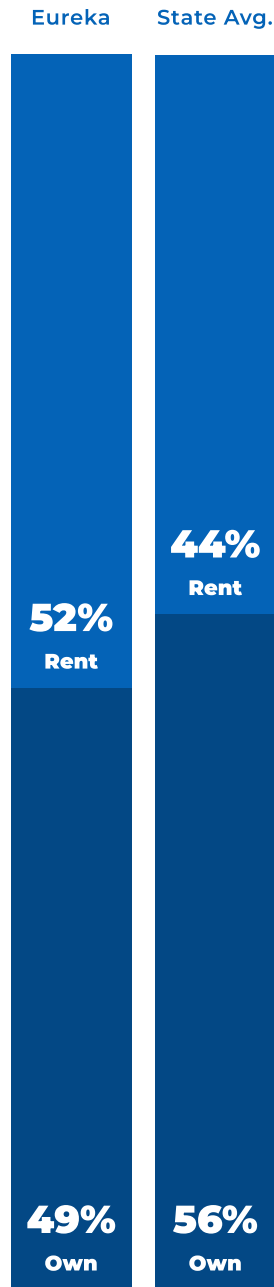


2022 MEDIAN HOME VALUE
\$348,900



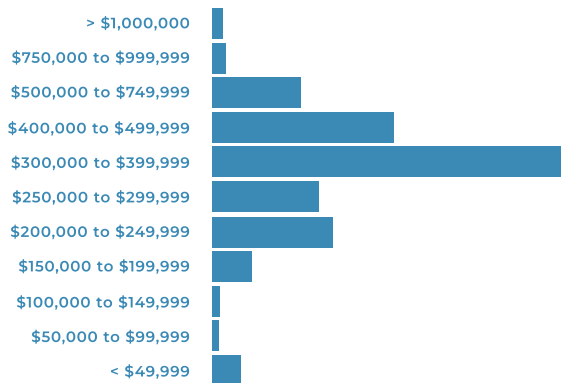
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

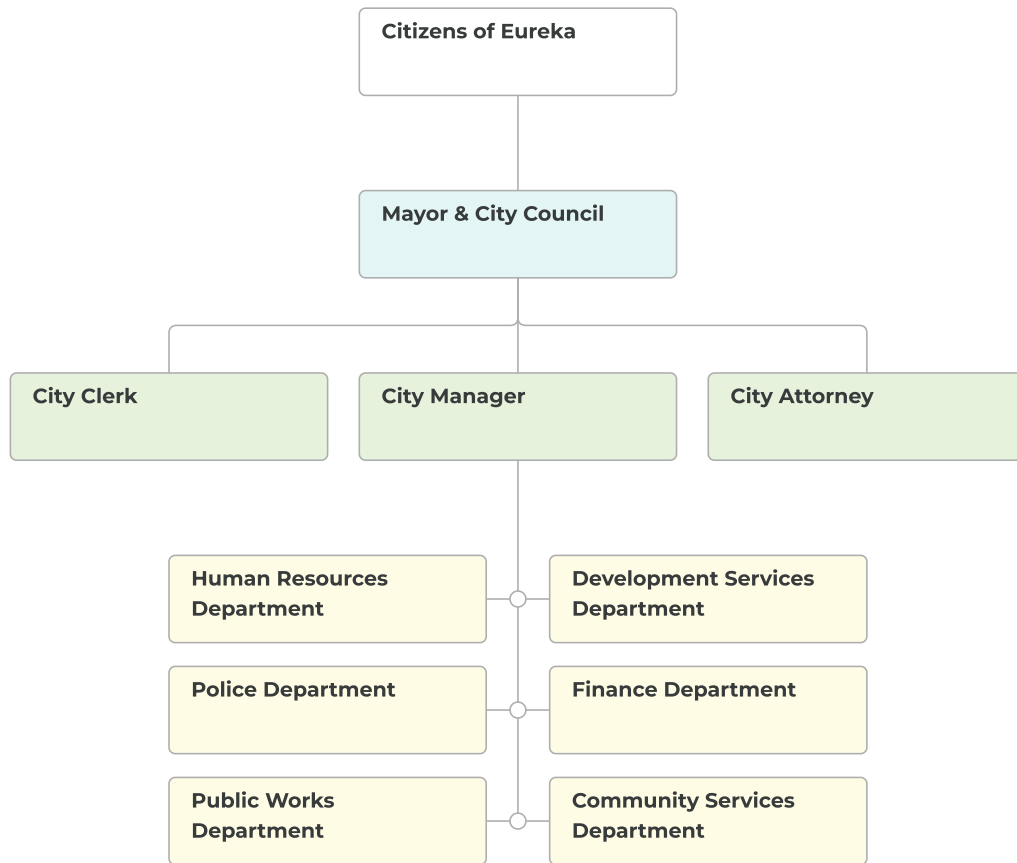
HOME VALUE DISTRIBUTION



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

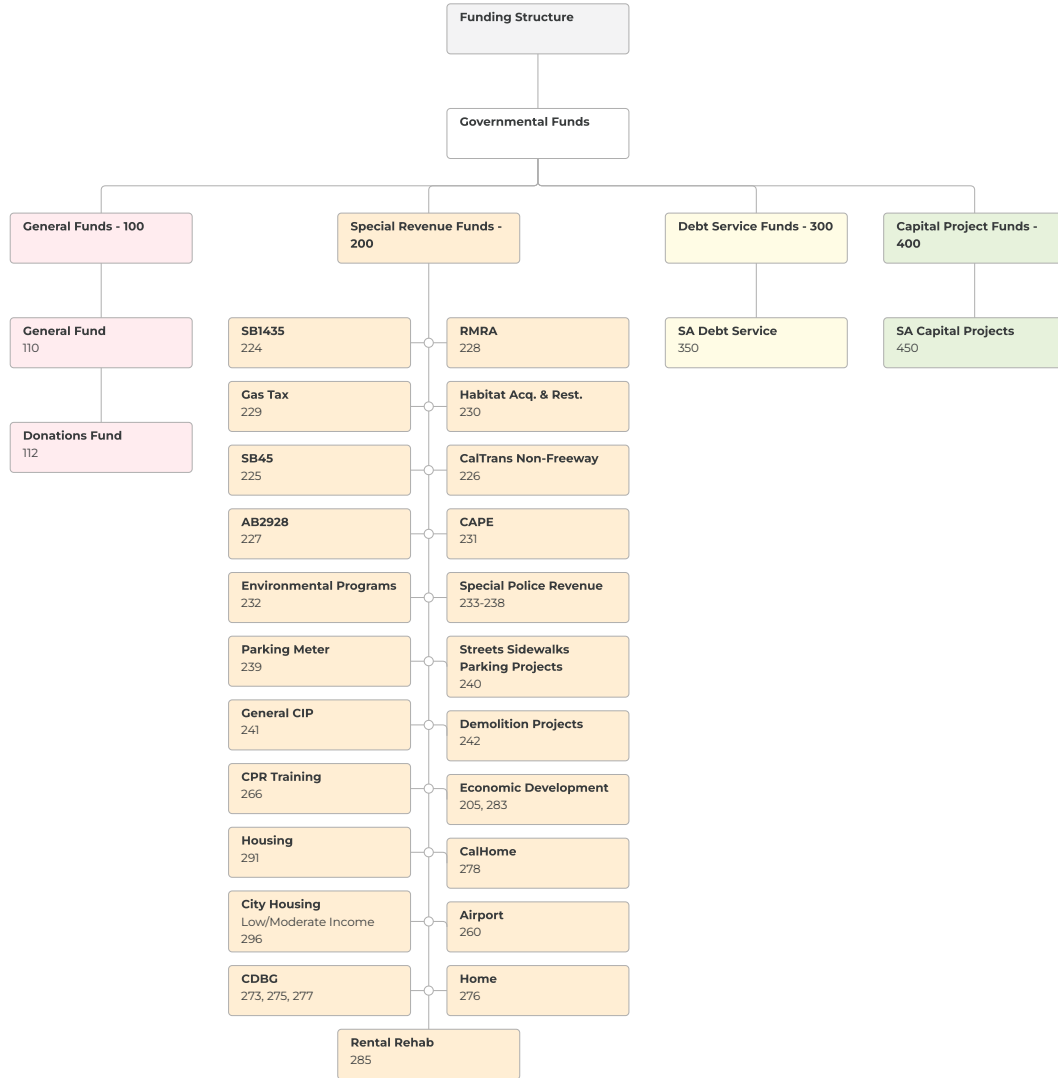


Organization Chart

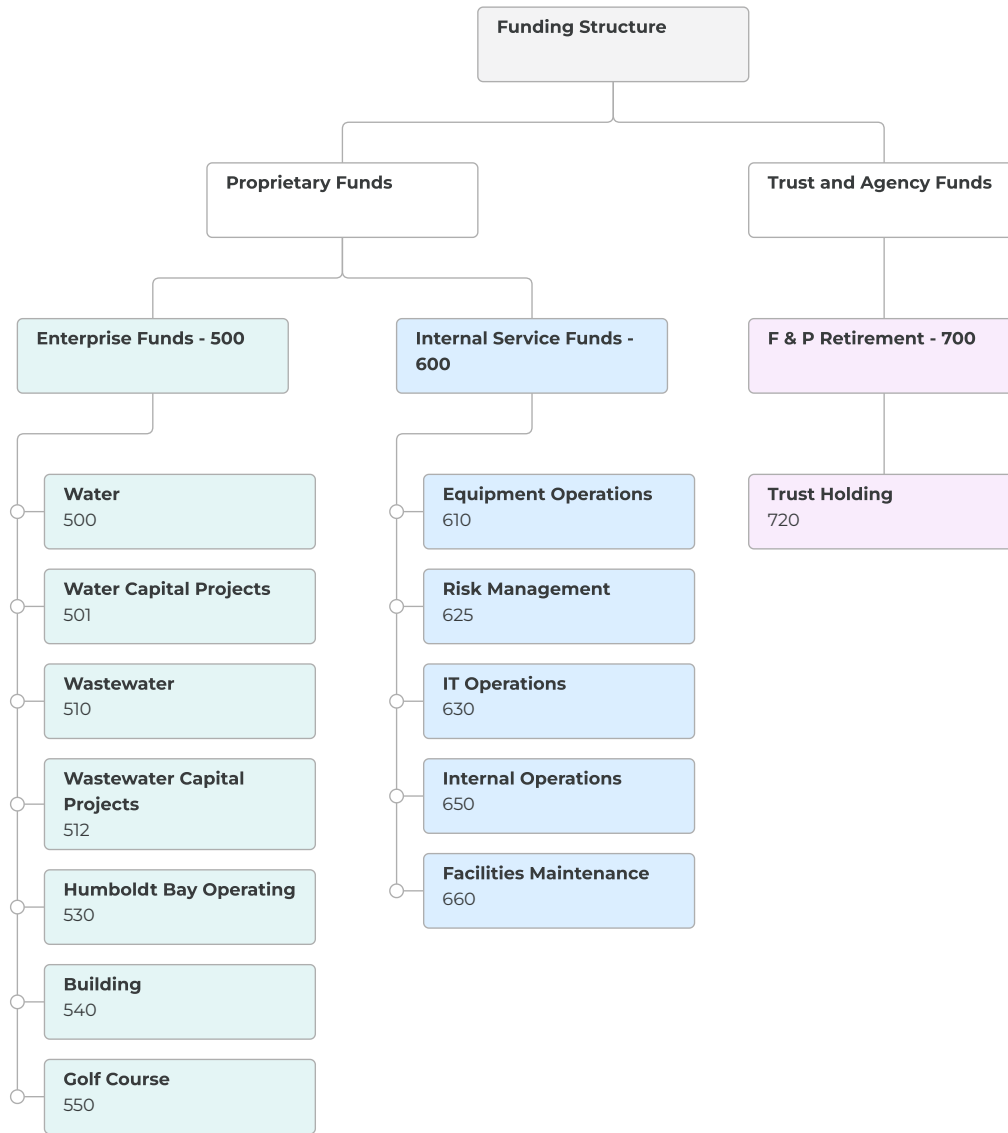


Fund Structure

Fund Structure Chart - Governmental Funds



Fund Structure Chart - Proprietary, Trust and Agency Funds



Appropriations Limit

Article XIII B of the California Constitution, adopted by Proposition 4 in 1980, and amended in 1990 by Proposition 111, imposes restrictions on the amount of revenues that can be received and appropriated in a fiscal year. Only revenues defined 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 2024-2025 Appropriations Limit Calculations

A. Last Year's Limit	\$189,231,862
B. Adjustment Factors	
1. Population % (City's population growth)	1.10%
Population converted to a Ratio: $\frac{1.10 + 100}{100}$	=1.0110
2. Inflation % (Change California Per Capita Personal Income, <i>estimate</i>)	3.62%
Inflation converted to a Ratio: $\frac{3.62 + 100}{100}$	=1.0632
 Calculation of Factor for Fiscal Year 2024-2025	 1.0476
(1. Population Ratio x 2. Inflation Ratio)	
 C. This Year's Limit	 \$198,238,958
(A. Last Year's Limit x B. Adjustment Factors)	

Appropriations Subject to Limit and Amount Under Legal Limit

A. Proceeds of Taxes	\$37,911,970
B. State Subventions GC7903	--
C. Exclusions	--
D. Appropriations Subject to Limitation (Proceeds plus Subventions, less Exclusions)	\$37,911,970
(A. Proceeds plus B. Subventions less C. Exclusions)	
 E. Current Year Limit	 \$198,238,958
F. Under Limit	\$160,329,988
(D. Appropriations Subject to Limitations less E. Current Year Limit)	



FUND SUMMARIES



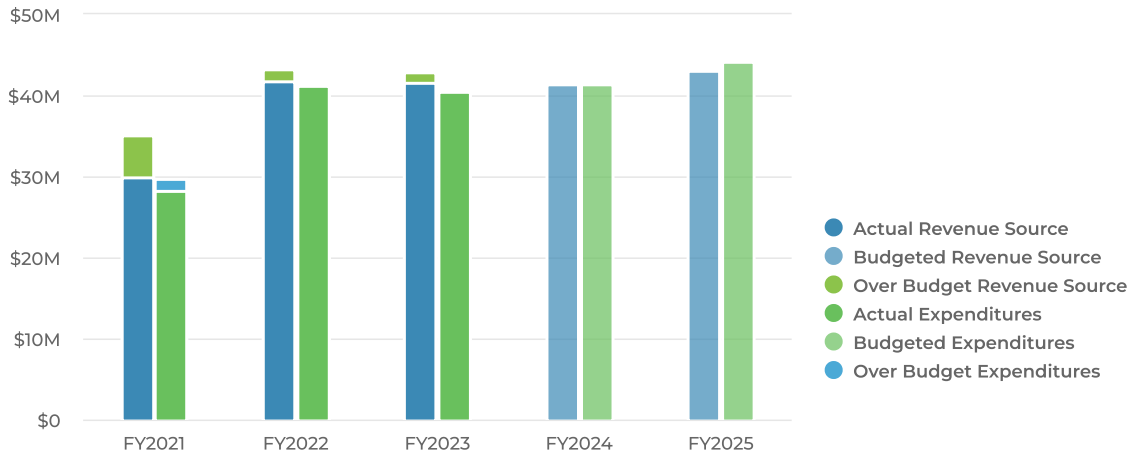


General Fund

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.

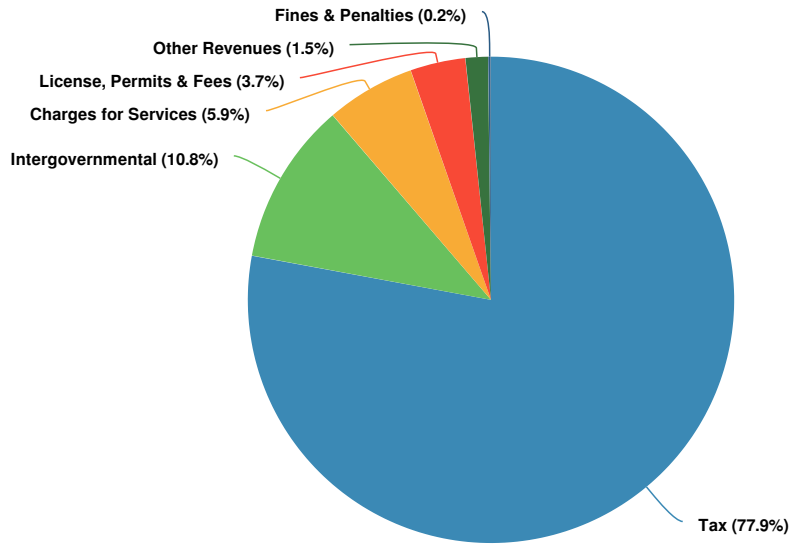
Summary

The City of Eureka is projecting \$43.09M of revenue in FY2025, which represents a 3.8% increase over the prior year. Budgeted expenditures are projected to increase by 6.6% or \$2.75M to \$44.21M in FY2025.

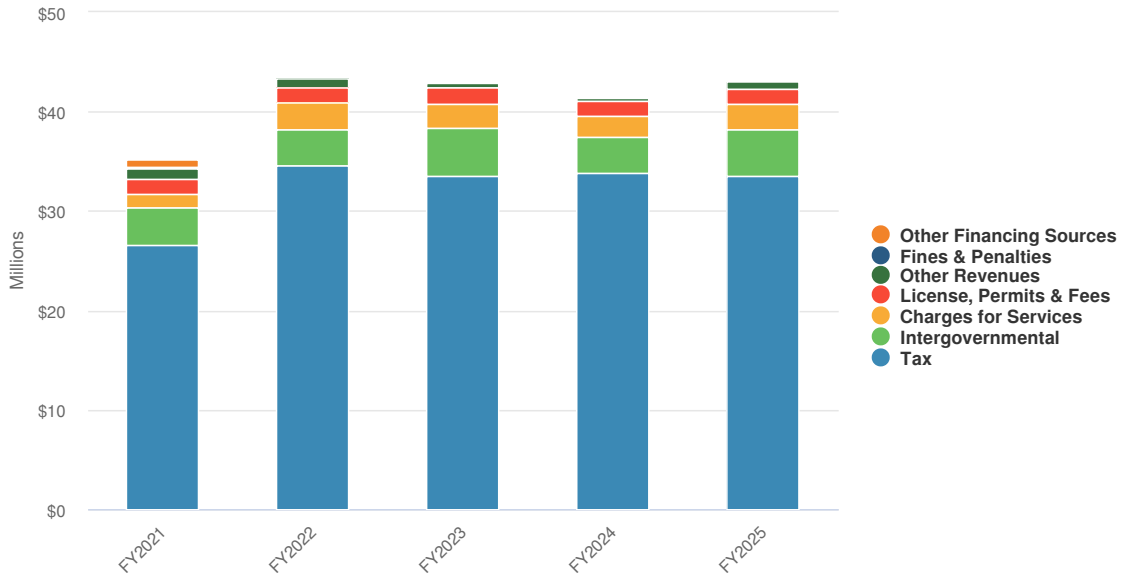


Revenues by Source

Projected 2025 Revenues by Source

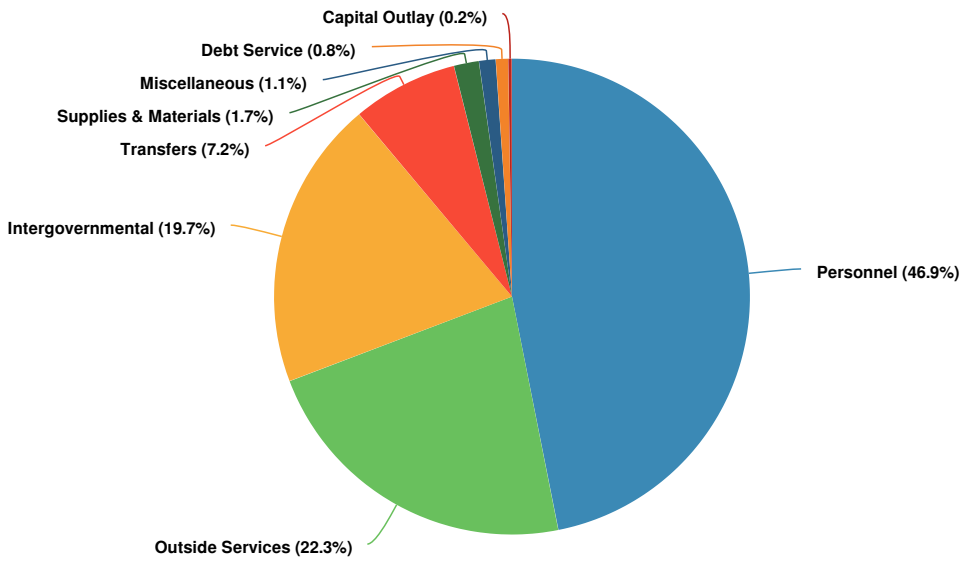


Budgeted and Historical 2025 Revenues by Source

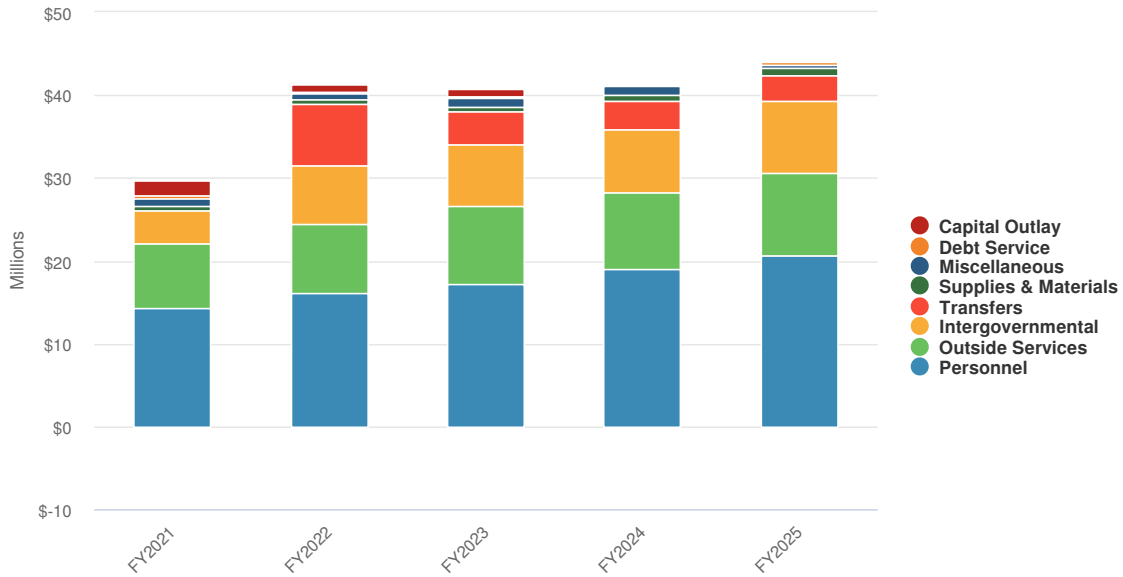


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



General Fund Comprehensive Summary

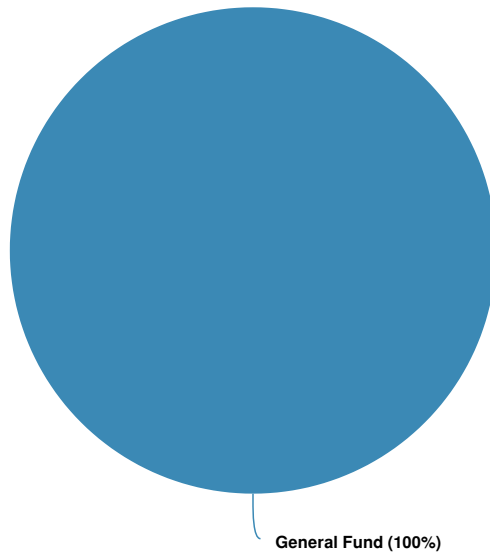
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Beginning Fund Balance:	\$9,965,243	\$12,145,997	\$12,183,031
Revenues			



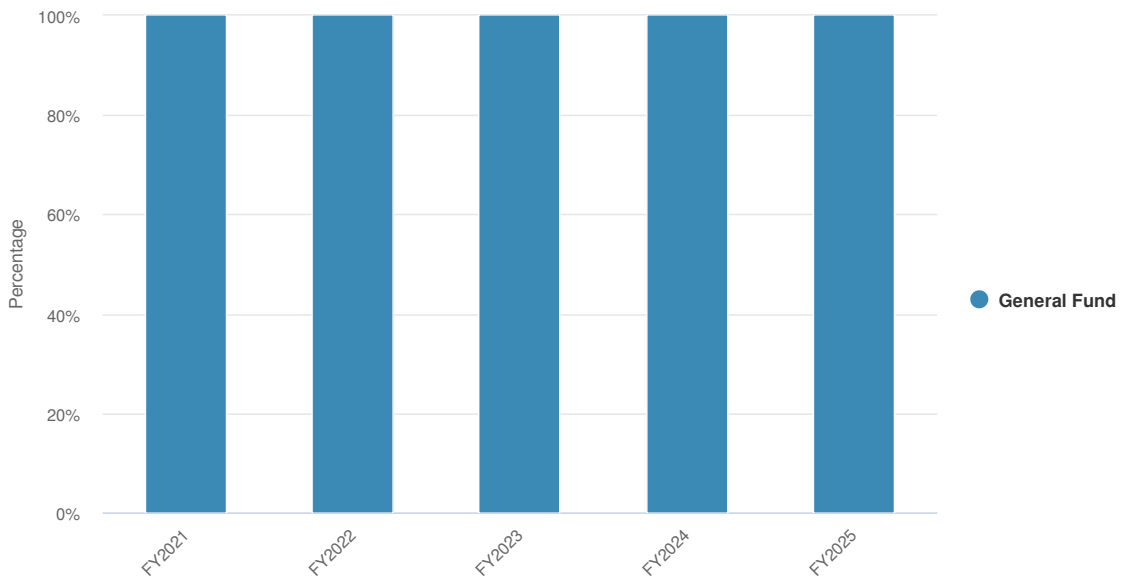
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Tax	\$33,594,513	\$33,782,875	\$33,577,536
License, Permits & Fees	\$1,596,396	\$1,470,000	\$1,590,000
Fines & Penalties	\$38,153	\$75,000	\$75,000
Intergovernmental	\$4,704,481	\$3,662,119	\$4,653,504
Charges for Services	\$2,547,638	\$2,149,713	\$2,548,234
Other Revenues	\$462,092	\$355,085	\$645,085
Total Revenues:	\$42,943,273	\$41,494,791	\$43,089,358
Expenditures			
Personnel	\$17,196,800	\$19,086,779	\$20,724,662
Supplies & Materials	\$659,168	\$726,495	\$747,900
Outside Services	\$9,393,504	\$9,232,489	\$9,878,321
Miscellaneous	\$1,029,092	\$1,052,746	\$504,500
Intergovernmental	\$7,465,120	\$7,570,348	\$8,697,378
Capital Outlay	\$939,390	\$174,400	\$110,400
Debt Service	\$159,446	\$159,446	\$368,666
Transfers	\$3,920,000	\$3,455,054	\$3,175,000
Total Expenditures:	\$40,762,519	\$41,457,757	\$44,206,827
Total Revenues Less Expenditures:	\$2,180,754	\$37,034	-\$1,117,468
Ending Fund Balance:	\$12,145,997	\$12,183,031	\$11,065,562

Revenue by Fund

2025 Revenue by Fund



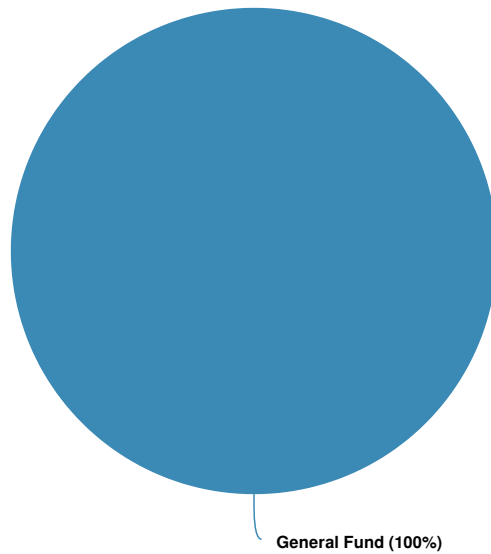
Budgeted and Historical 2025 Revenue by Fund



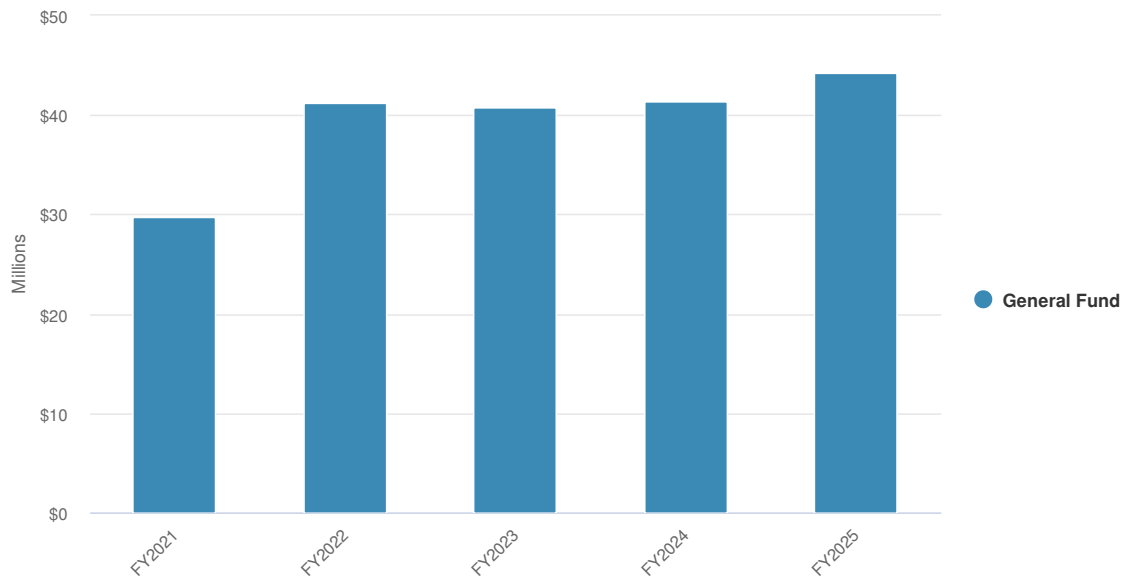
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
General Fund	\$42,943,273	\$41,494,791	\$43,089,358	3.8%
Total General Fund:	\$42,943,273	\$41,494,791	\$43,089,358	3.8%

Expenditures by Fund

2025 Expenditures by Fund



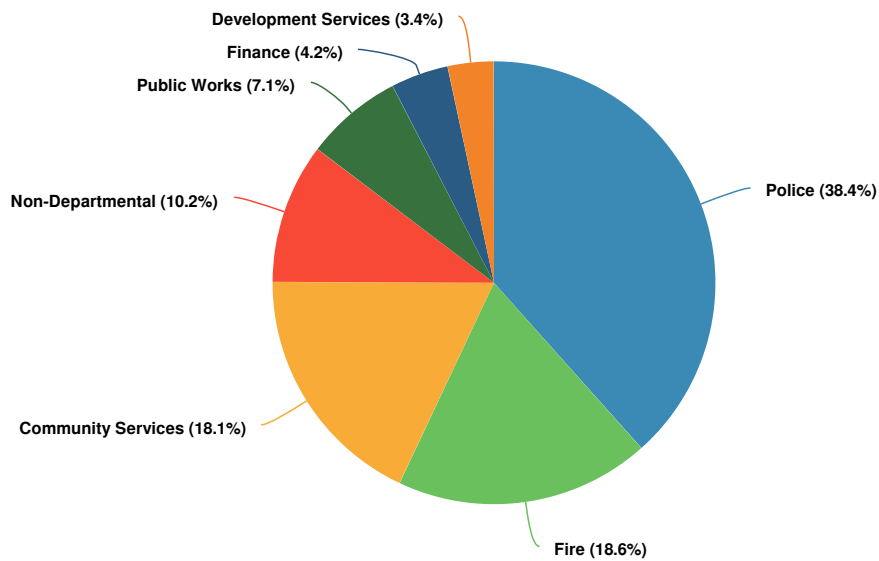
Budgeted and Historical 2025 Expenditures by Fund



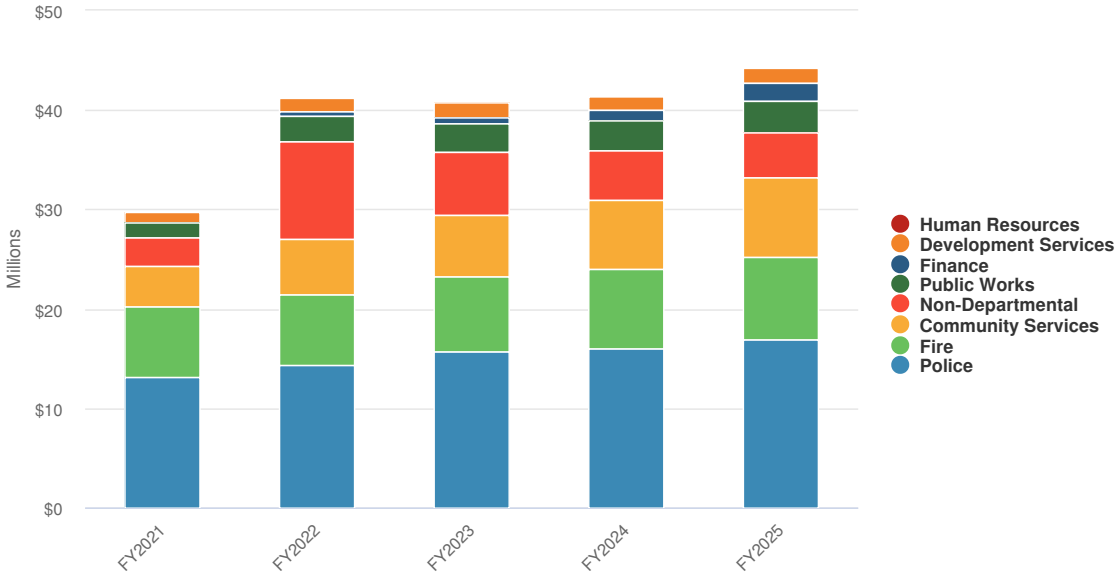
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
General Fund	\$40,762,519	\$41,457,757	\$44,206,827	6.6%
Total General Fund:	\$40,762,519	\$41,457,757	\$44,206,827	6.6%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Expenditures				
Finance	\$677,663	\$1,156,222	\$1,859,083	60.8%
Human Resources	\$919	\$0	\$0	0%
Police	\$15,727,412	\$16,085,838	\$16,983,791	5.6%
Fire	\$7,511,759	\$7,866,331	\$8,222,176	4.5%
Public Works	\$2,857,963	\$2,994,827	\$3,145,900	5%
Development Services	\$1,466,002	\$1,383,663	\$1,484,341	7.3%
Community Services	\$6,281,970	\$7,086,512	\$7,983,097	12.7%
Non-Departmental	\$6,238,832	\$4,884,364	\$4,528,438	-7.3%
Total Expenditures:	\$40,762,519	\$41,457,757	\$44,206,827	6.6%



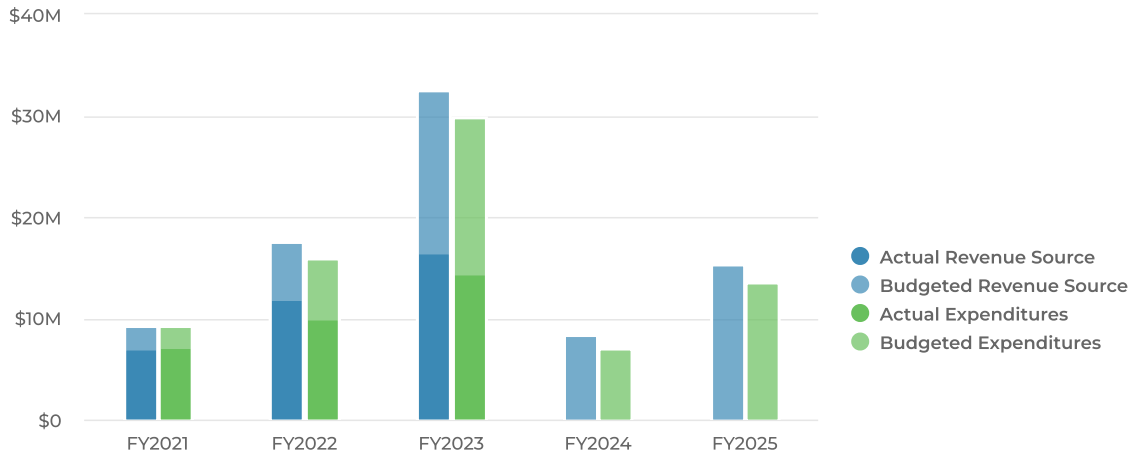


Special Revenue Fund

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 separating a revenue source from the General Fund.

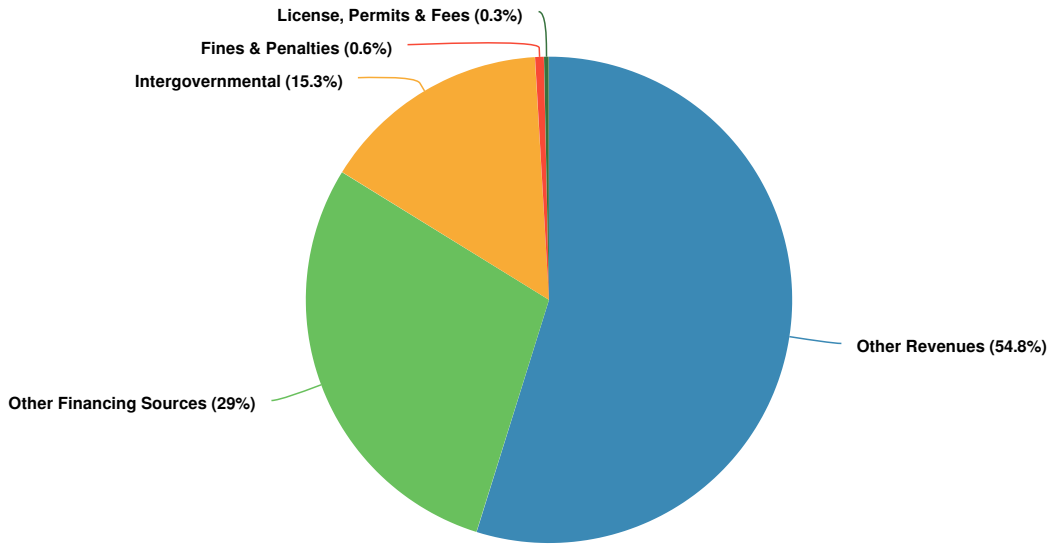
Summary

The City of Eureka is projecting \$15.44M of revenue in FY2025, which represents a 83.2% increase over the prior year. Budgeted expenditures are projected to increase by 89.2% or \$6.4M to \$13.58M in FY2025.

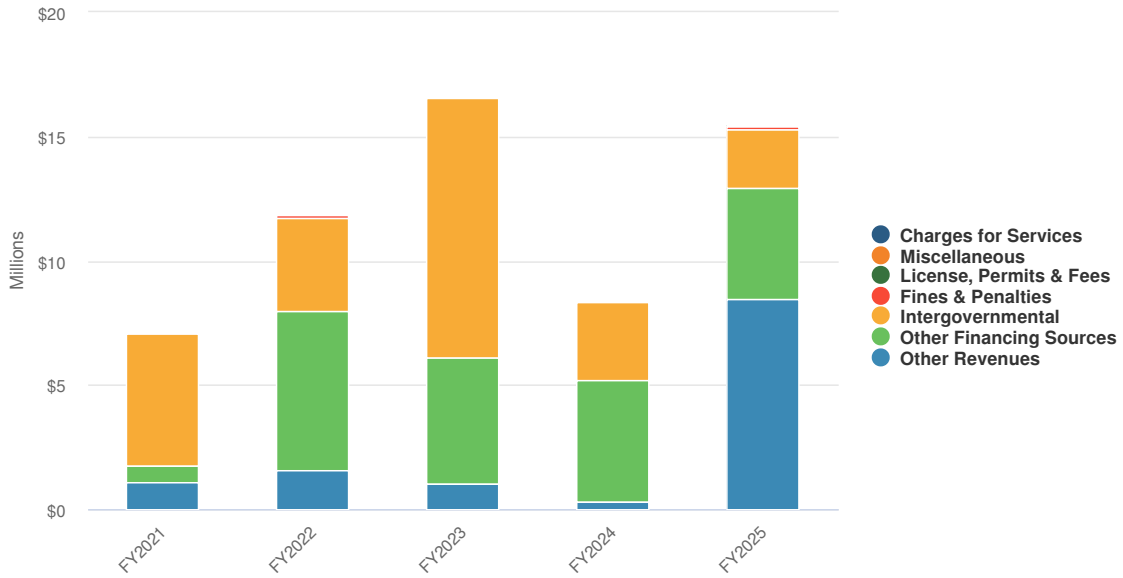


Revenues by Source

Projected 2025 Revenues by Source

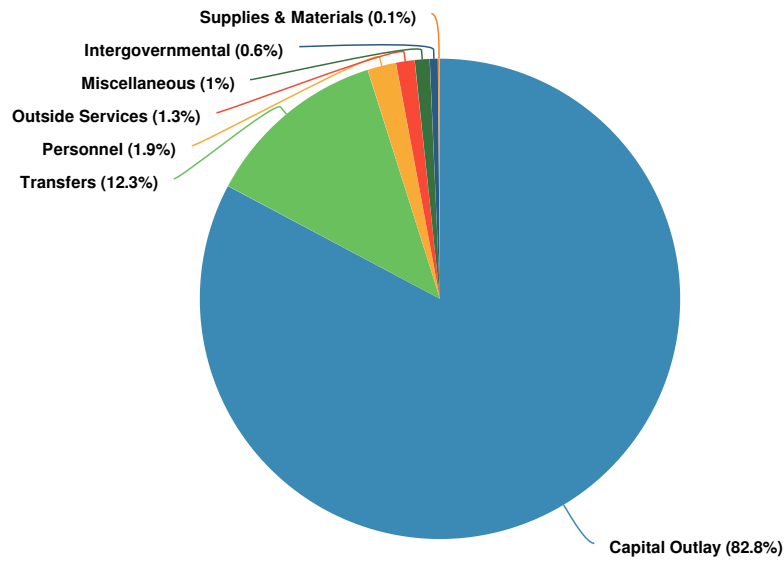


Budgeted and Historical 2025 Revenues by Source

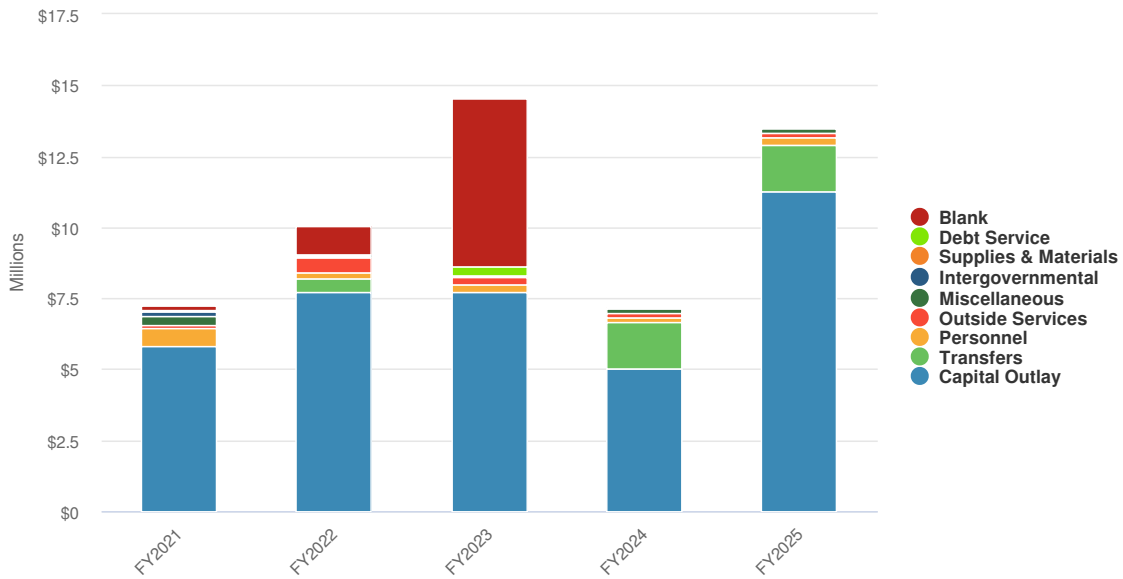


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Special Revenue Fund Comprehensive Summary

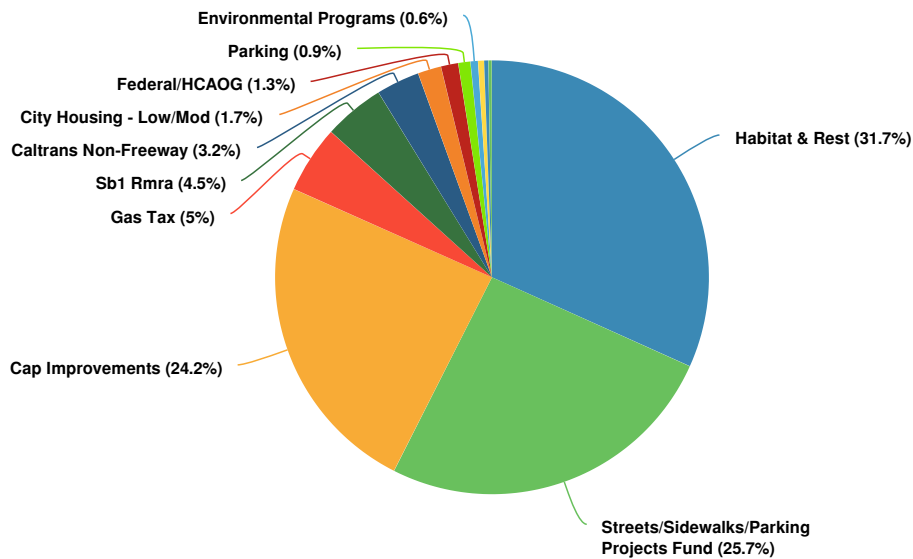
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Beginning Fund Balance:	\$2,535,084	\$4,630,589	\$5,886,178
Revenues			



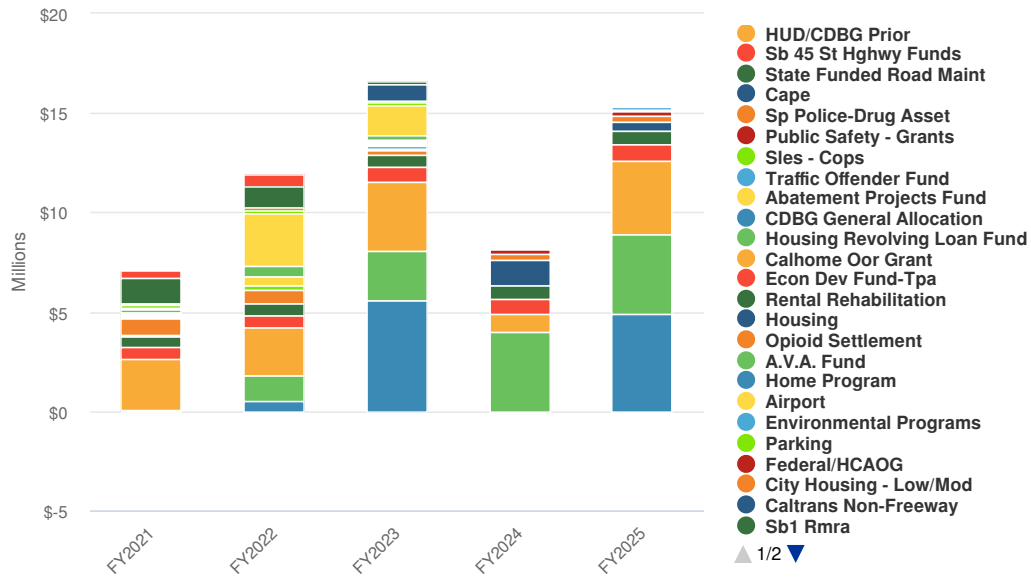
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
License, Permits & Fees	\$16,835	\$50,000	\$50,000
Fines & Penalties	\$32,235	\$31,500	\$90,500
Intergovernmental	\$10,457,349	\$3,123,015	\$2,360,123
Charges for Services	\$1,270	\$0	\$0
Miscellaneous	\$16,087	\$0	\$0
Other Revenues	\$1,049,017	\$328,495	\$8,468,495
Other Financing Sources	\$5,058,860	\$4,898,015	\$4,475,123
Total Revenues:	\$16,631,653	\$8,431,025	\$15,444,241
Expenditures			
Personnel	\$238,928	\$147,725	\$262,665
Supplies & Materials	\$12,503	\$17,750	\$17,750
Outside Services	\$269,150	\$180,681	\$170,681
Miscellaneous	\$38,653	\$135,000	\$135,000
Intergovernmental	\$28,371	\$41,265	\$74,739
Blank	\$5,898,532	\$0	\$0
Capital Outlay	\$7,718,283	\$5,005,000	\$11,240,000
Debt Service	\$331,730	\$0	\$0
Transfers	\$0	\$1,648,015	\$1,675,123
Total Expenditures:	\$14,536,150	\$7,175,435	\$13,575,957
Total Revenues Less Expenditures:	\$2,095,503	\$1,255,589	\$1,868,283
Ending Fund Balance:	\$4,630,587	\$5,886,178	\$7,754,461

Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



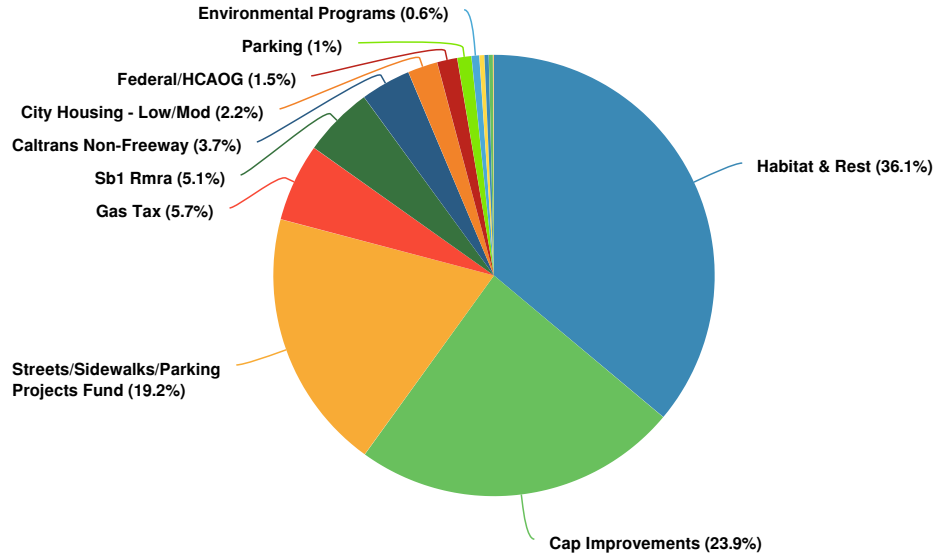
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
HUD/CDBG Prior	\$8,459	\$0	\$0
Federal/HCAOG	\$0	\$200,000	\$200,000
Caltrans Non-Freeway	\$0	\$1,300,000	\$500,000
State Funded Road Maint	\$181,632	\$0	\$0
Sb1 Rmra	\$601,087	\$666,878	\$698,692
Gas Tax	\$706,483	\$781,137	\$776,431
Habitat & Rest	\$5,544,642	\$0	\$4,900,000
Cape	\$801,676	\$0	\$0
Environmental Programs	\$207,636	\$75,000	\$85,000
Sp Police-Drug Asset	\$21,434	\$0	\$0
Public Safety - Grants	\$59,399	\$0	\$0
Sles - Cops	\$182,905	\$0	\$0
Traffic Offender Fund	\$14,842	\$0	\$0
A.V.A. Fund	\$77,440	\$40,000	\$40,000
Parking	\$49,080	\$81,500	\$140,500
Cap Improvements	\$3,527,371	\$875,000	\$3,740,000
Abatement Projects Fund	\$1,516,165	\$0	\$0
Opioid Settlement	\$55,173	\$0	\$0
Streets/Sidewalks/Parking Projects Fund	\$2,500,000	\$4,023,015	\$3,975,123
Airport	\$57,146	\$68,495	\$68,495
CDBG General Allocation	\$441	\$0	\$0
Home Program	\$62,499	\$50,000	\$50,000
Housing Revolving Loan Fund	\$202,458	\$0	\$0
Calhome Oor Grant	\$551	\$0	\$0
Econ Dev Fund-Tpa	\$41	\$0	\$0
Rental Rehabilitation	\$366	\$0	\$0



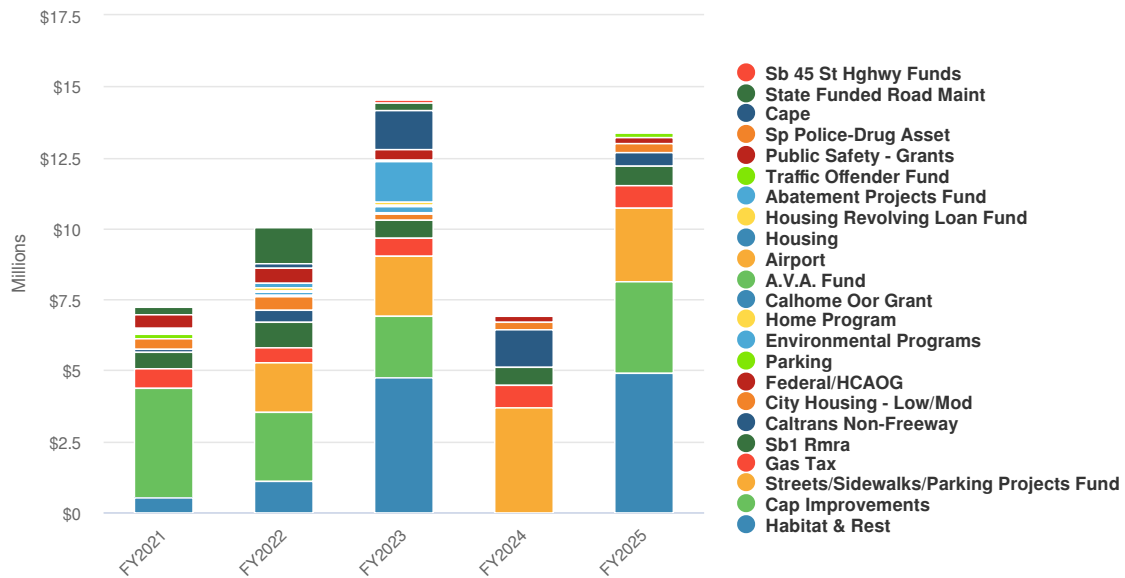
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Housing	\$1,627	\$0	\$0
City Housing - Low/Mod	\$251,101	\$270,000	\$270,000
Total:	\$16,631,653	\$8,431,025	\$15,444,241

Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund

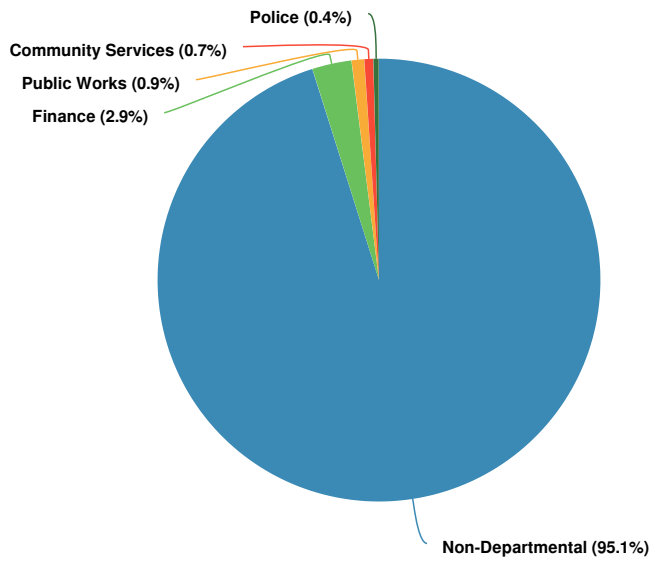


Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Federal/HCAOG	\$0	\$200,000	\$200,000	0%
Sb 45 St Hghwy Funds	\$96,157	\$0	\$0	0%
Caltrans Non-Freeway	\$0	\$1,300,000	\$500,000	-61.5%
State Funded Road Maint	\$261,176	\$0	\$0	0%
Sb1 Rmra	\$590,987	\$666,878	\$698,692	4.8%
Gas Tax	\$678,191	\$781,137	\$776,431	-0.6%
Habitat & Rest	\$4,761,843	\$0	\$4,900,000	N/A
Cape	\$1,393,945	\$0	\$0	0%
Environmental Programs	\$209,399	\$66,296	\$78,658	18.6%
Public Safety - Grants	\$379,394	\$0	\$0	0%
Traffic Offender Fund	\$15,312	\$0	\$0	0%
A.V.A. Fund	\$44,717	\$40,000	\$40,000	0%
Parking	\$39,654	\$43,276	\$140,902	225.6%
Cap Improvements	\$2,139,824	\$0	\$3,240,000	N/A
Abatement Projects Fund	\$1,452,682	\$0	\$0	0%
Streets/Sidewalks/Parking Projects Fund	\$2,114,119	\$3,705,000	\$2,600,000	-29.8%
Airport	\$21,505	\$10,106	\$10,106	0%
Home Program	\$25	\$50,000	\$50,000	0%
Housing Revolving Loan Fund	\$78,977	\$0	\$0	0%
Calhome Oor Grant	\$0	\$42,850	\$42,850	0%
Housing	\$3,522	\$0	\$0	0%
City Housing - Low/Mod	\$254,722	\$269,893	\$298,319	10.5%
Total:	\$14,536,150	\$7,175,435	\$13,575,957	89.2%

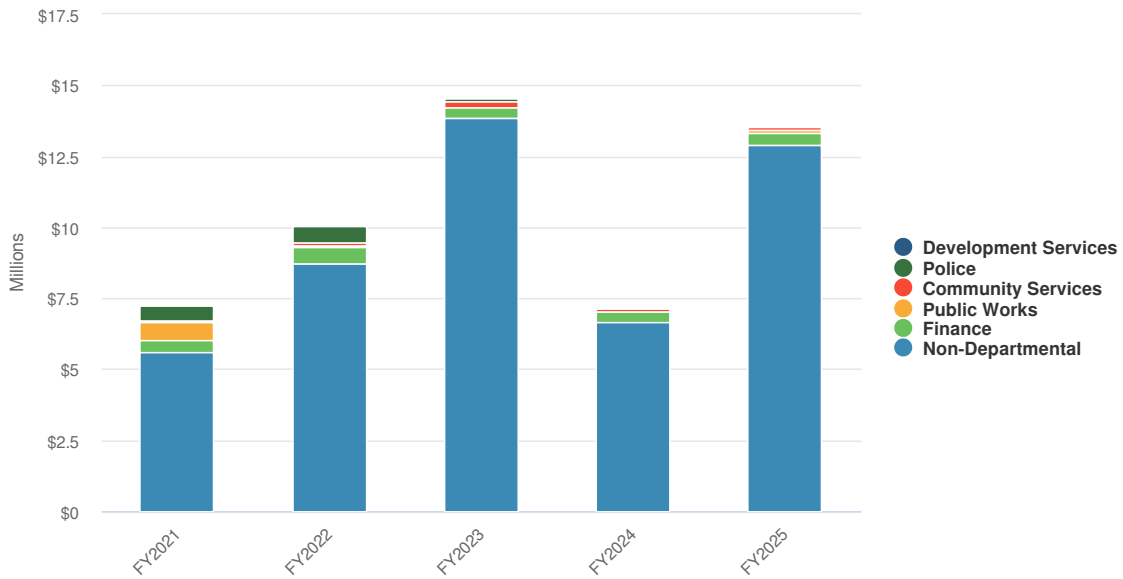


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Expenditures				
Finance	\$337,246	\$362,743	\$391,169	7.8%
Police	\$122,973	\$55,000	\$55,000	0%



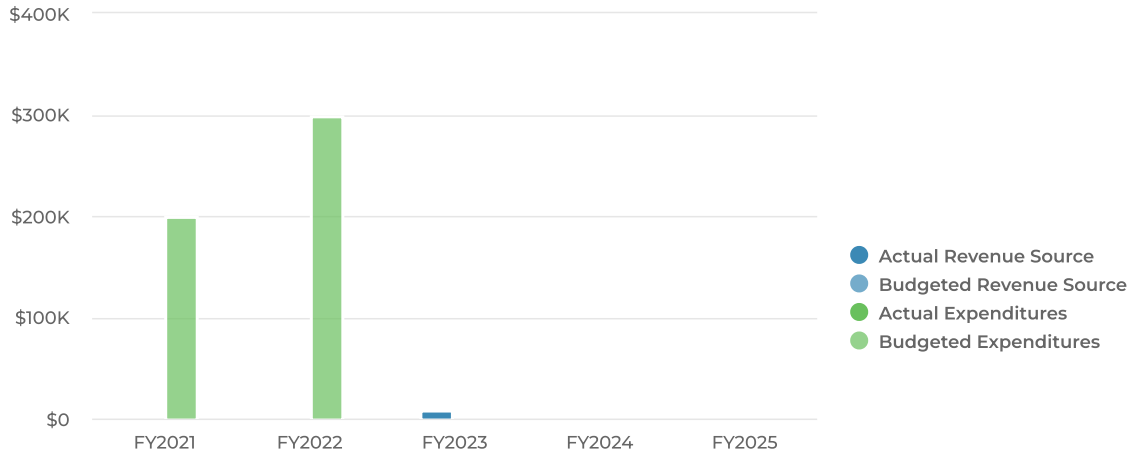
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Public Works	\$24,373	\$28,276	\$125,902	345.3%
Community Services	\$184,768	\$76,401	\$88,764	16.2%
Non-Departmental	\$13,866,791	\$6,653,015	\$12,915,123	94.1%
Total Expenditures:	\$14,536,150	\$7,175,435	\$13,575,957	89.2%





Summary

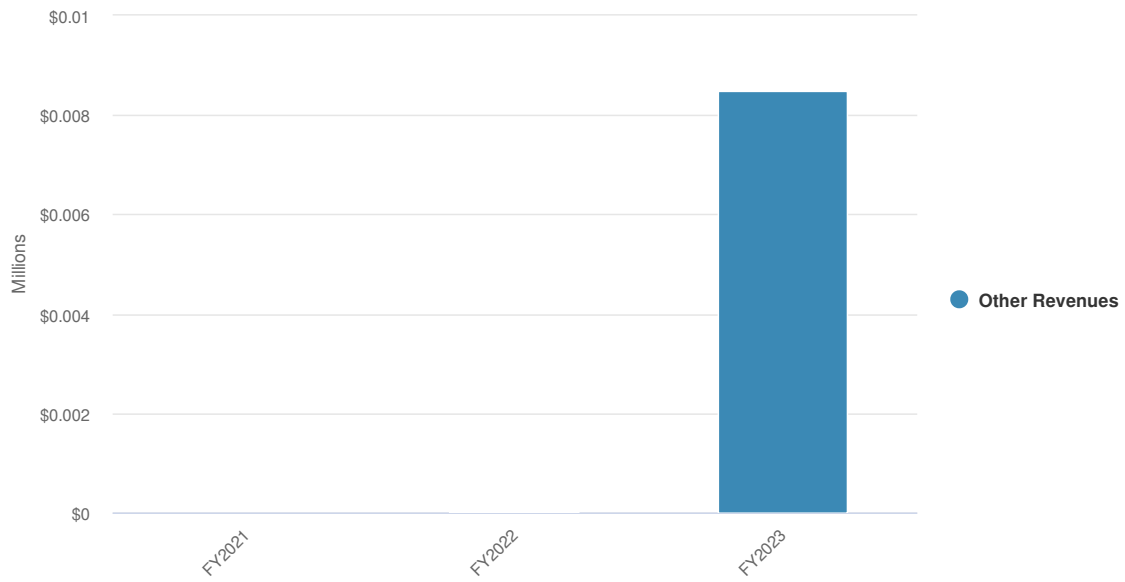
The City of Eureka is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$0 to \$0 in FY2025.



Revenues by Source

Projected 2025 Revenues by Source

Budgeted and Historical 2025 Revenues by Source



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

Economic Development Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Beginning Fund Balance:	\$493,647	\$502,147	\$502,147
Revenues			
Other Revenues	\$8,500	\$0	\$0
Total Revenues:	\$8,500	\$0	\$0
Total Revenues Less Expenditures:	\$8,500	\$0	\$0
Ending Fund Balance:	\$502,147	\$502,147	\$502,147



Expenditures by Function

Budgeted Expenditures by Function

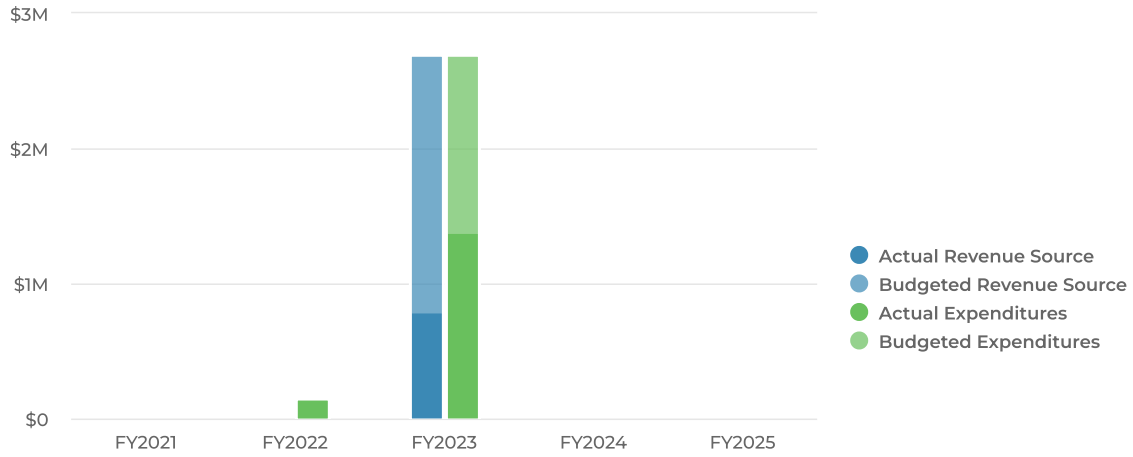
Budgeted and Historical Expenditures by Function





Summary

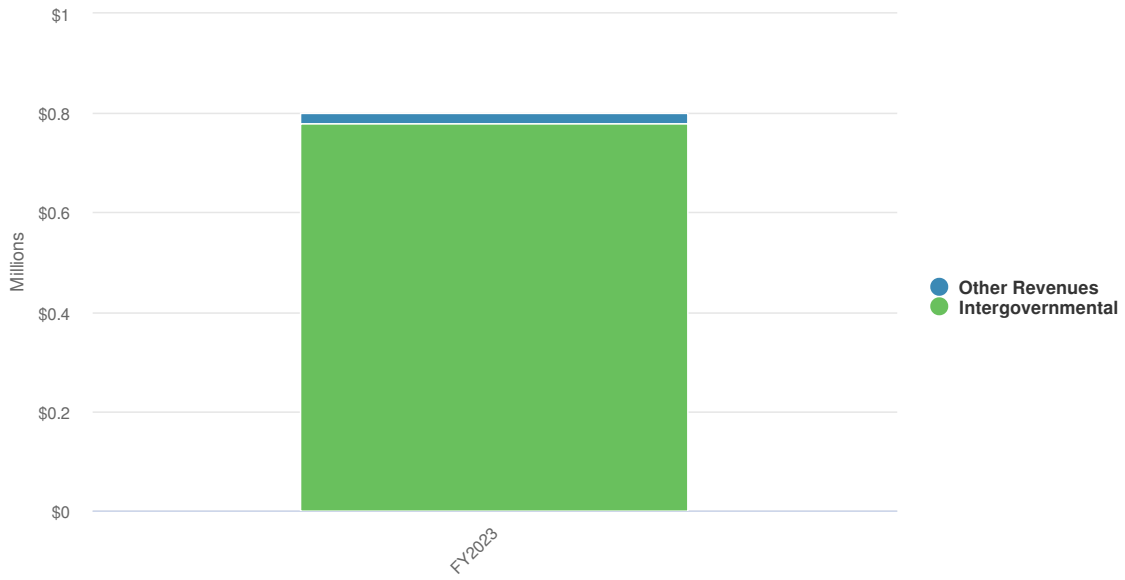
The City of Eureka is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$0 to \$0 in FY2025.



Revenues by Source

Projected 2025 Revenues by Source

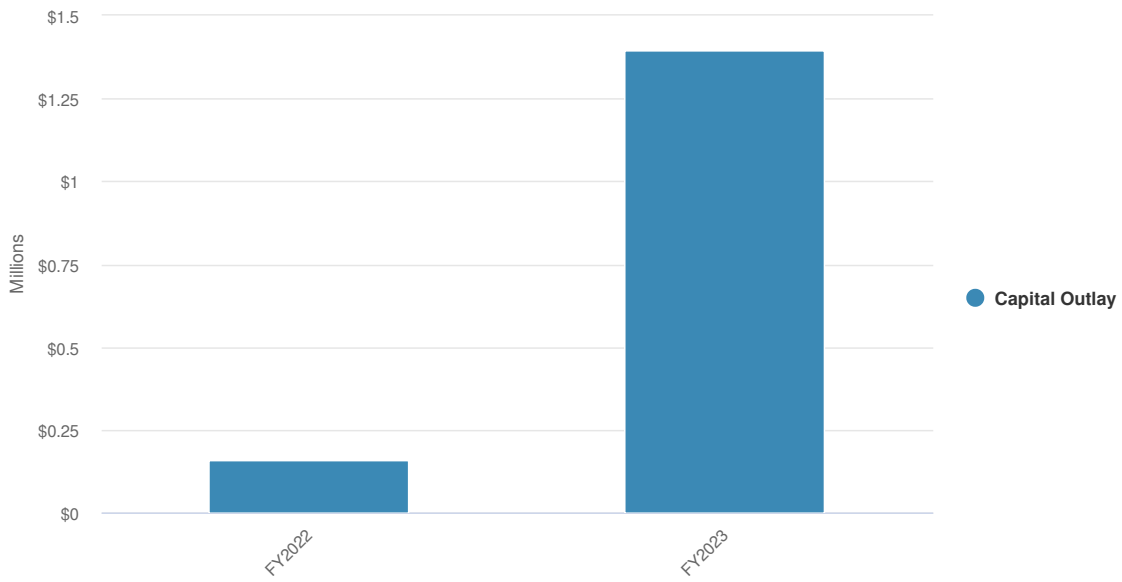
Budgeted and Historical 2025 Revenues by Source



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



CAPE Comprehensive Summary

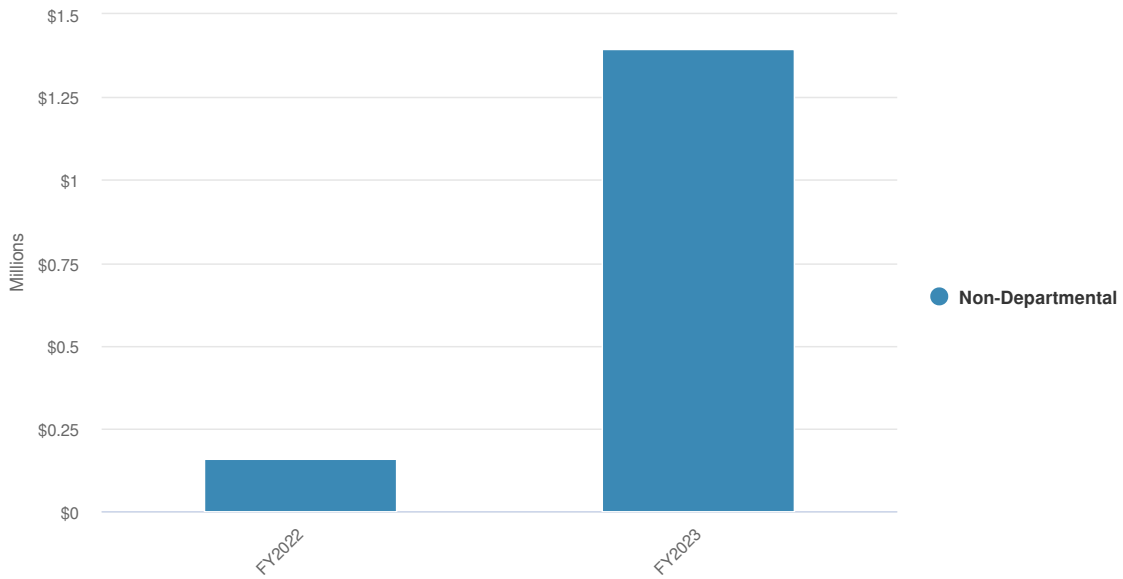
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Beginning Fund Balance:	-\$159,894	-\$752,162	-\$752,162
Revenues			
Intergovernmental	\$778,533	\$0	\$0
Other Revenues	\$23,143	\$0	\$0
Total Revenues:	\$801,676	\$0	\$0
Expenditures			
Capital Outlay	\$1,393,945	\$0	\$0
Total Expenditures:	\$1,393,945	\$0	\$0
Total Revenues Less Expenditures:	-\$592,268	\$0	\$0
Ending Fund Balance:	-\$752,162	-\$752,162	-\$752,162



Expenditures by Function

Budgeted Expenditures by Function

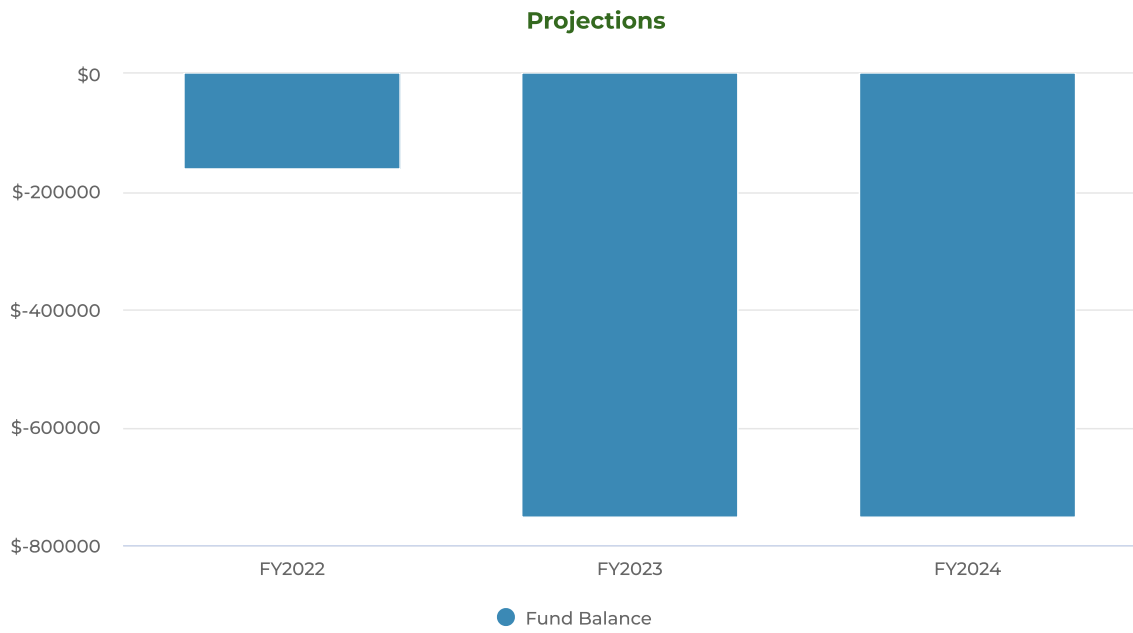
Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Expenditures				
Non-Departmental	\$1,393,945	\$0	\$0	0%
Total Expenditures:	\$1,393,945	\$0	\$0	0%



Fund Balance

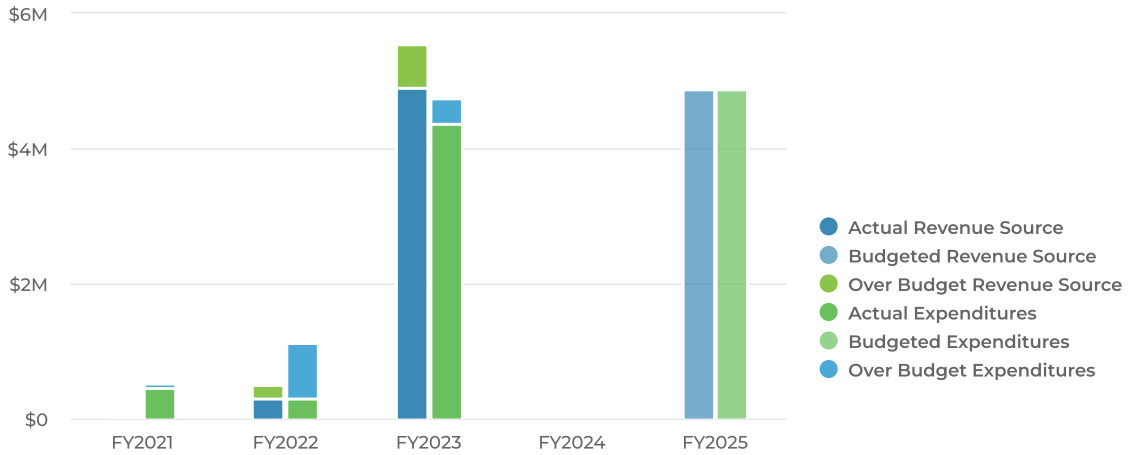




Habitat Acquisition & Restoration

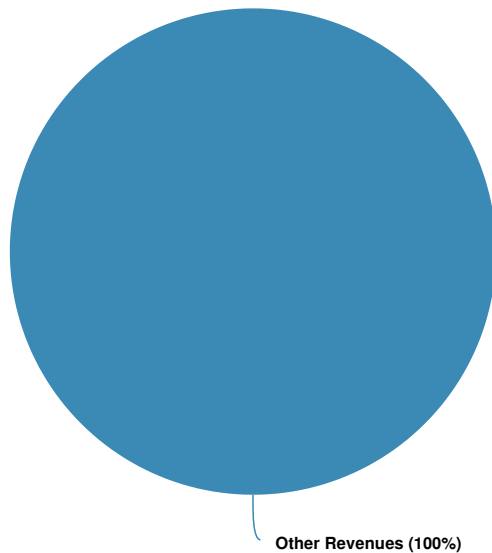
Summary

The City of Eureka is projecting \$4.9M of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$4.9M to \$4.9M in FY2025.

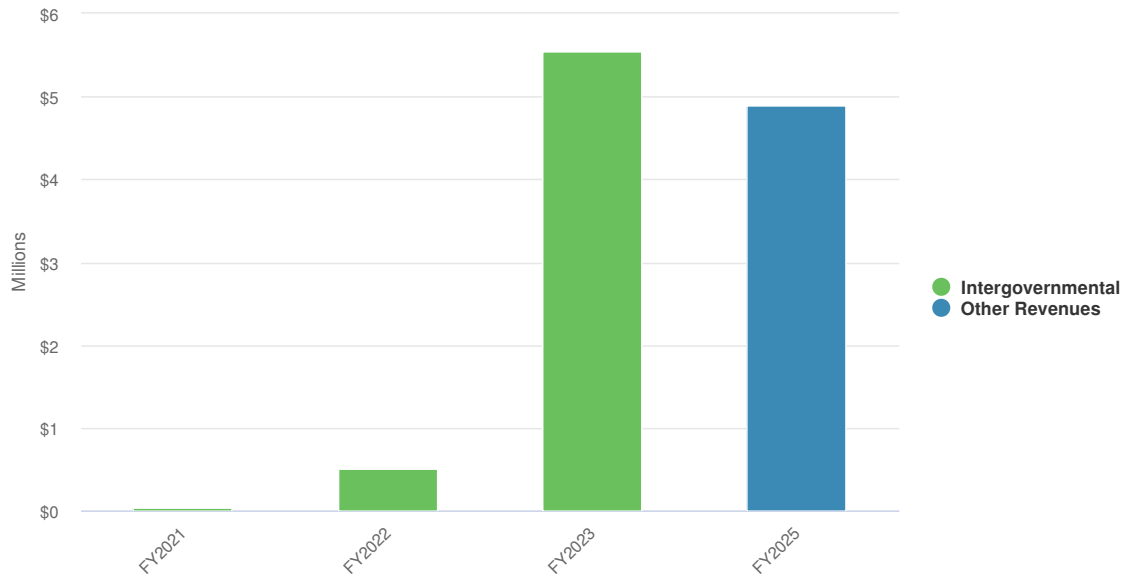


Revenues by Source

Projected 2025 Revenues by Source

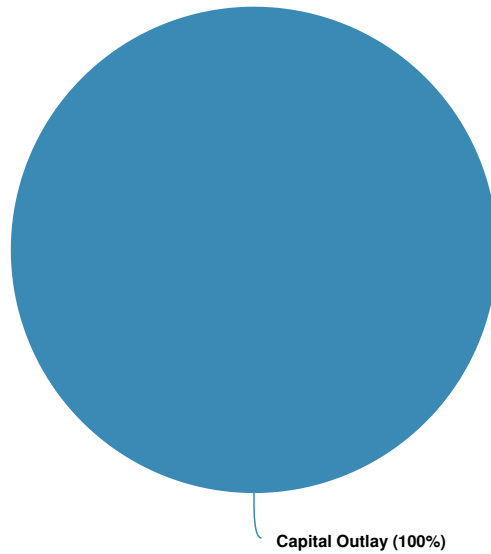


Budgeted and Historical 2025 Revenues by Source

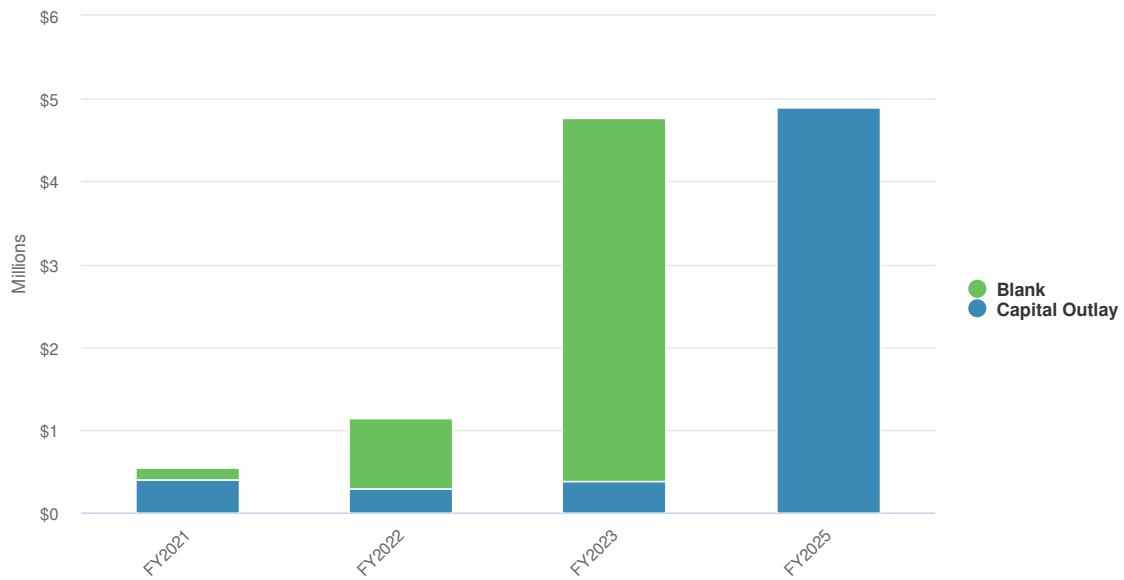


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



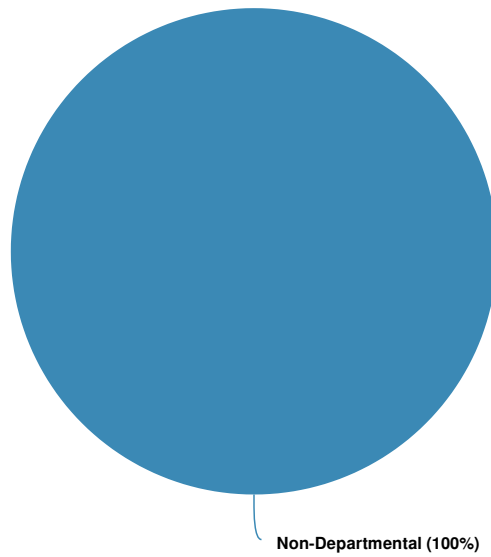
Habitat Acquisition & Restoration Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Beginning Fund Balance:	-\$1,150,721	-\$367,922	-\$367,922
Revenues			
Intergovernmental	\$5,544,642	\$0	\$0
Other Revenues	\$0	\$0	\$4,900,000
Total Revenues:	\$5,544,642	\$0	\$4,900,000
Expenditures			
Blank	\$4,378,575	\$0	\$0
Capital Outlay	\$383,268	\$0	\$4,900,000
Total Expenditures:	\$4,761,843	\$0	\$4,900,000
Total Revenues Less Expenditures:	\$782,799	\$0	\$0
Ending Fund Balance:	-\$367,922	-\$367,922	-\$367,922

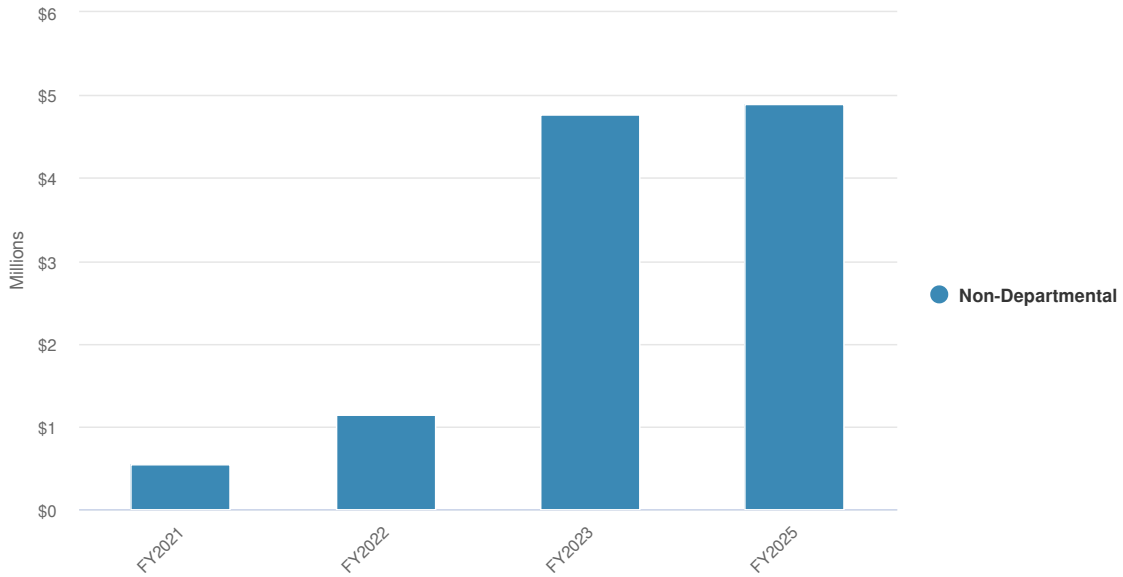


Expenditures by Function

Budgeted Expenditures by Function



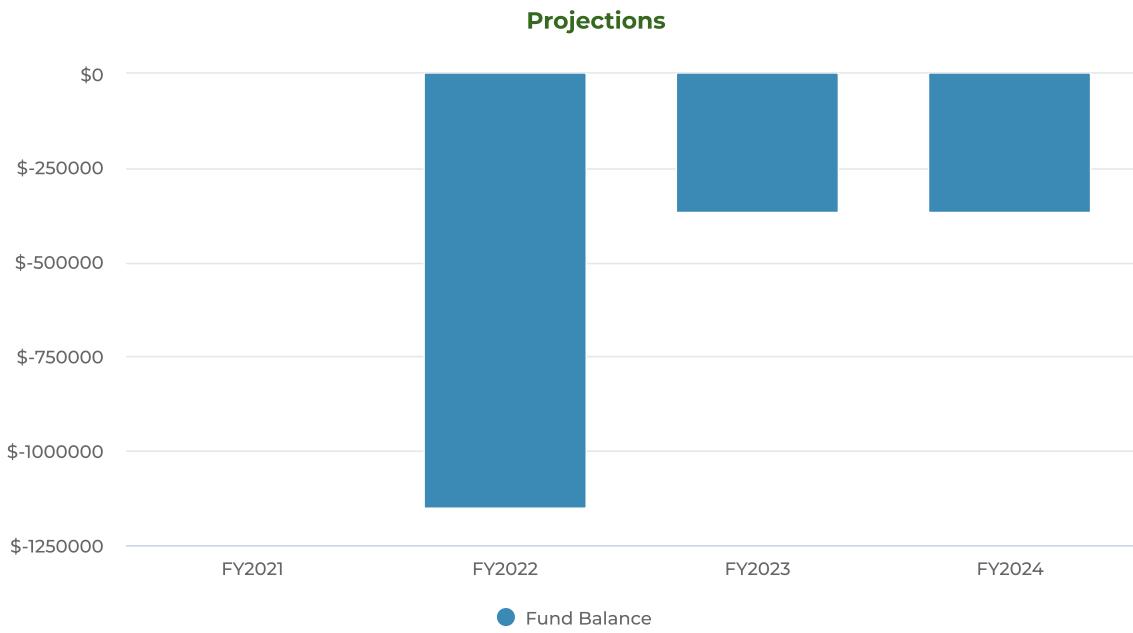
Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Expenditures				
Non-Departmental	\$4,761,843	\$0	\$4,900,000	N/A
Total Expenditures:	\$4,761,843	\$0	\$4,900,000	N/A



Fund Balance

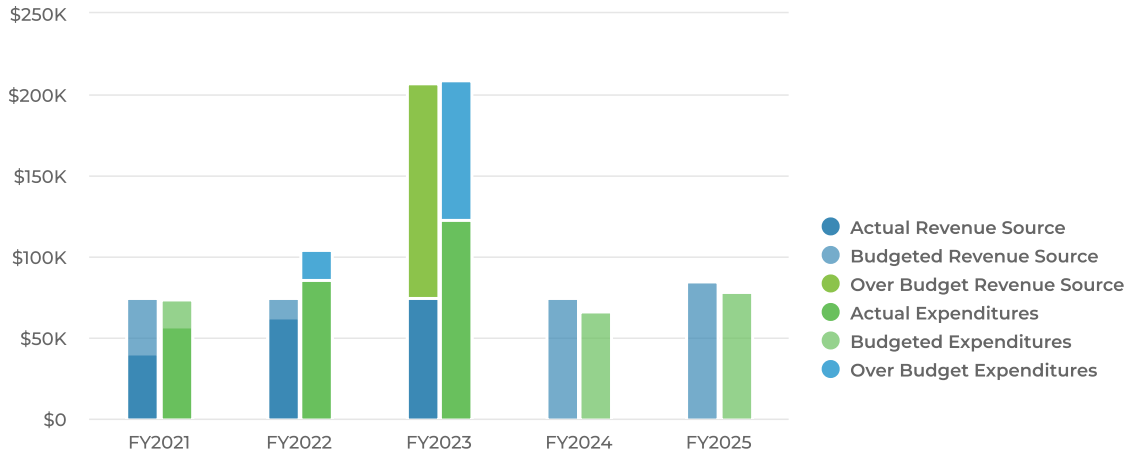




Environmental Programs

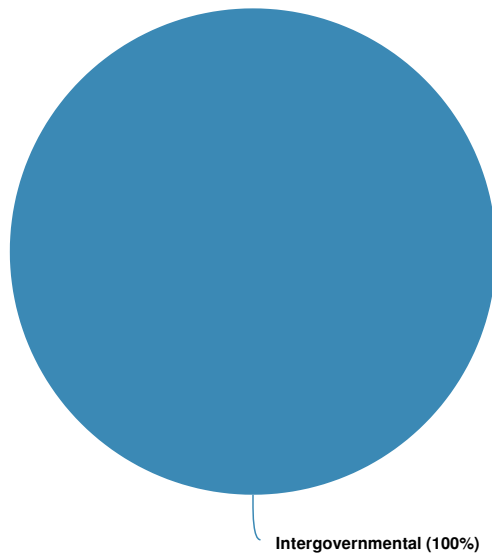
Summary

The City of Eureka is projecting \$85K of revenue in FY2025, which represents a 13.3% increase over the prior year. Budgeted expenditures are projected to increase by 18.6% or \$12.36K to \$78.66K in FY2025.

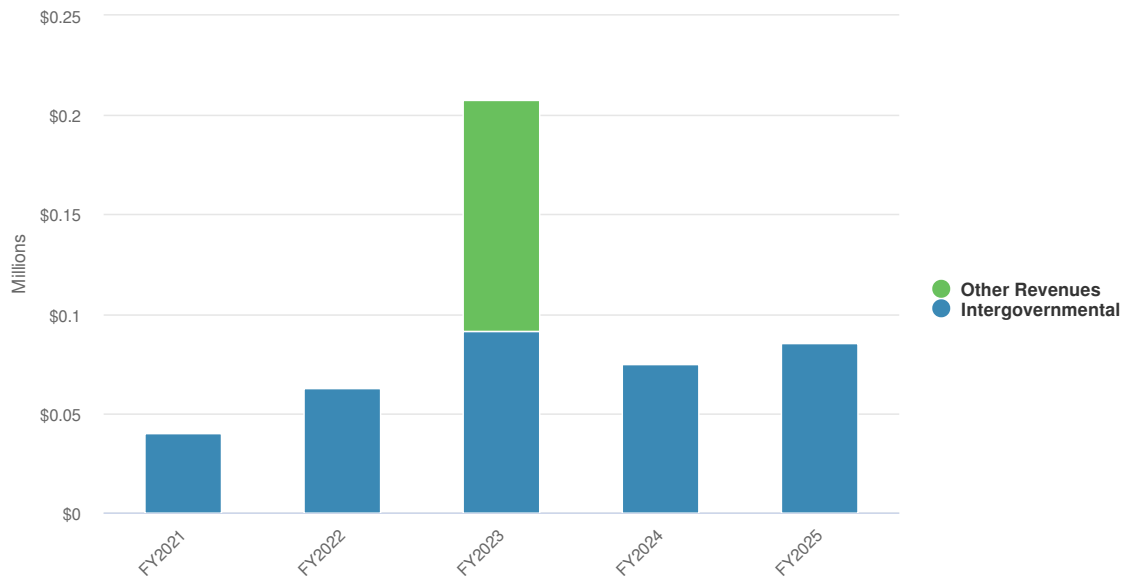


Revenues by Source

Projected 2025 Revenues by Source

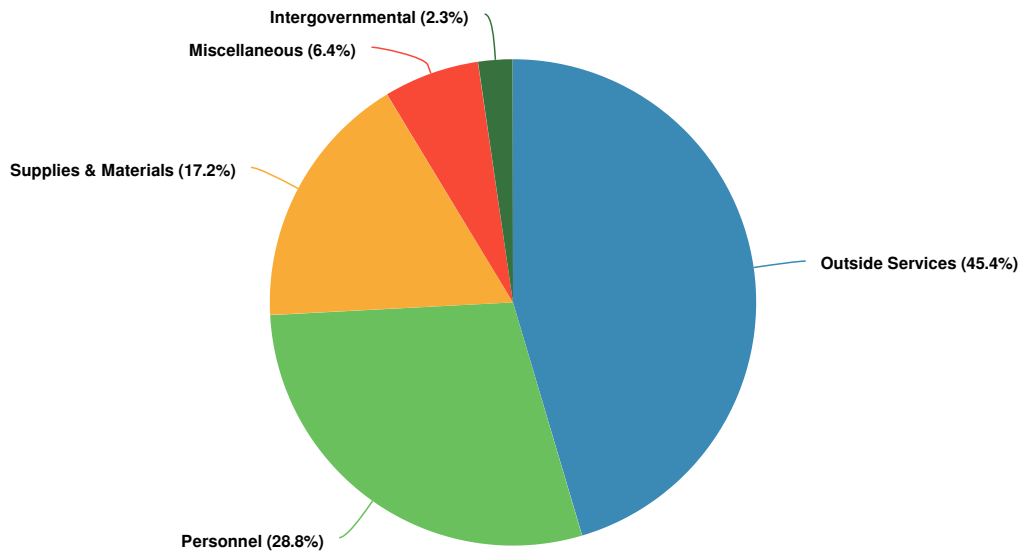


Budgeted and Historical 2025 Revenues by Source

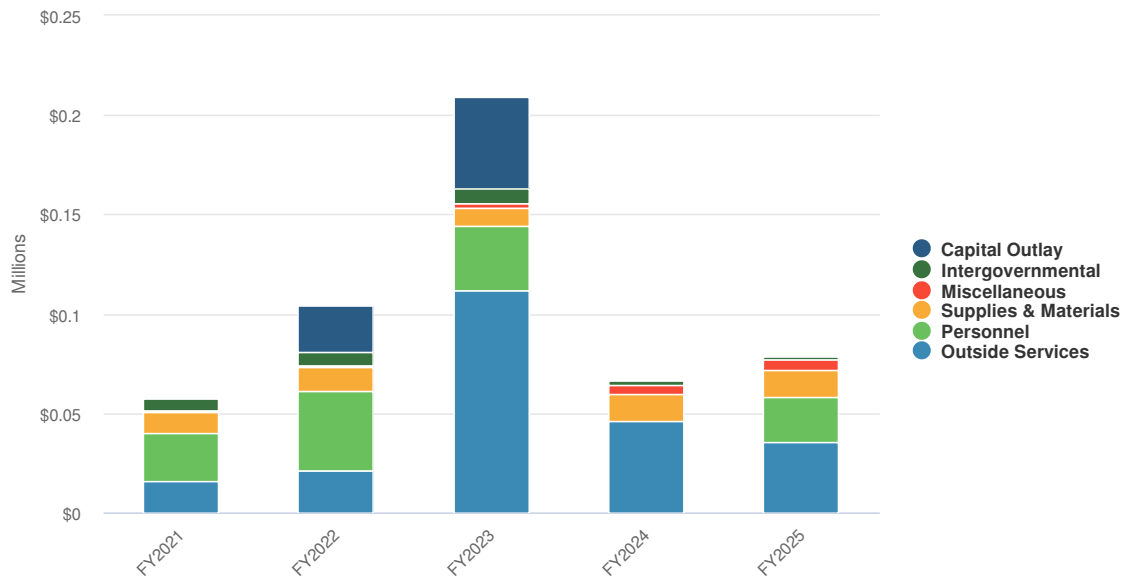


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



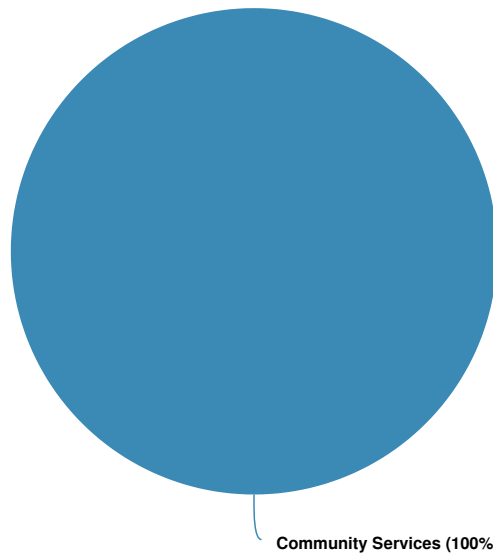
Environmental Programs Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Beginning Fund Balance:	\$173,145	\$171,382	\$180,086
Revenues			
Intergovernmental	\$91,283	\$75,000	\$85,000
Other Revenues	\$116,353	\$0	\$0
Total Revenues:	\$207,636	\$75,000	\$85,000
Expenditures			
Personnel	\$32,460	\$120	\$22,620
Supplies & Materials	\$9,559	\$13,500	\$13,500
Outside Services	\$111,577	\$45,725	\$35,725
Miscellaneous	\$2,261	\$5,000	\$5,000
Intergovernmental	\$7,404	\$1,951	\$1,813
Capital Outlay	\$46,137	\$0	\$0
Total Expenditures:	\$209,399	\$66,296	\$78,658
Total Revenues Less Expenditures:	-\$1,763	\$8,704	\$6,342
Ending Fund Balance:	\$171,382	\$180,086	\$186,428

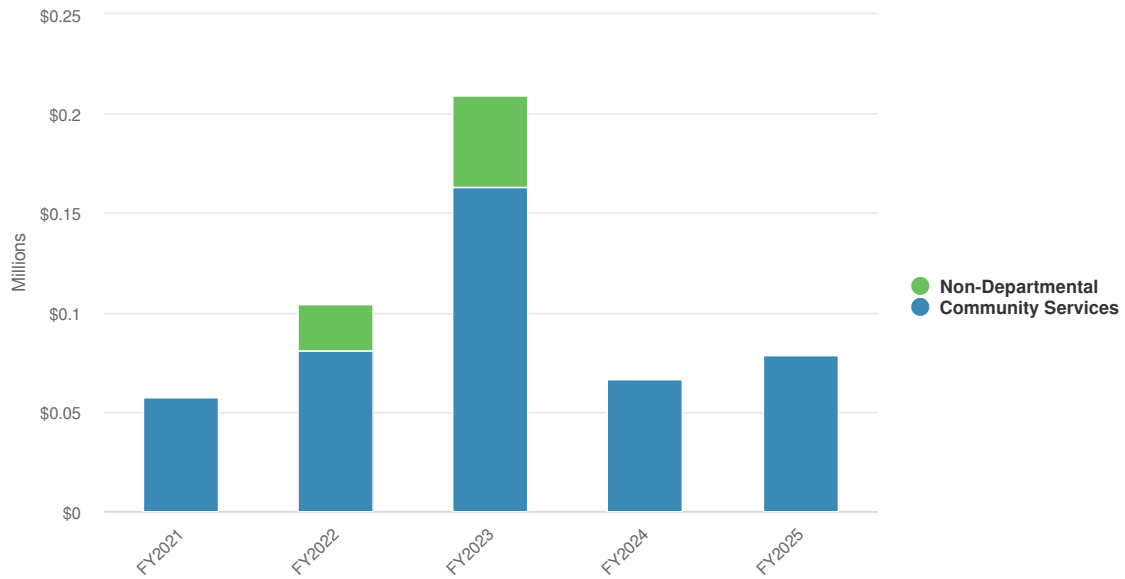


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

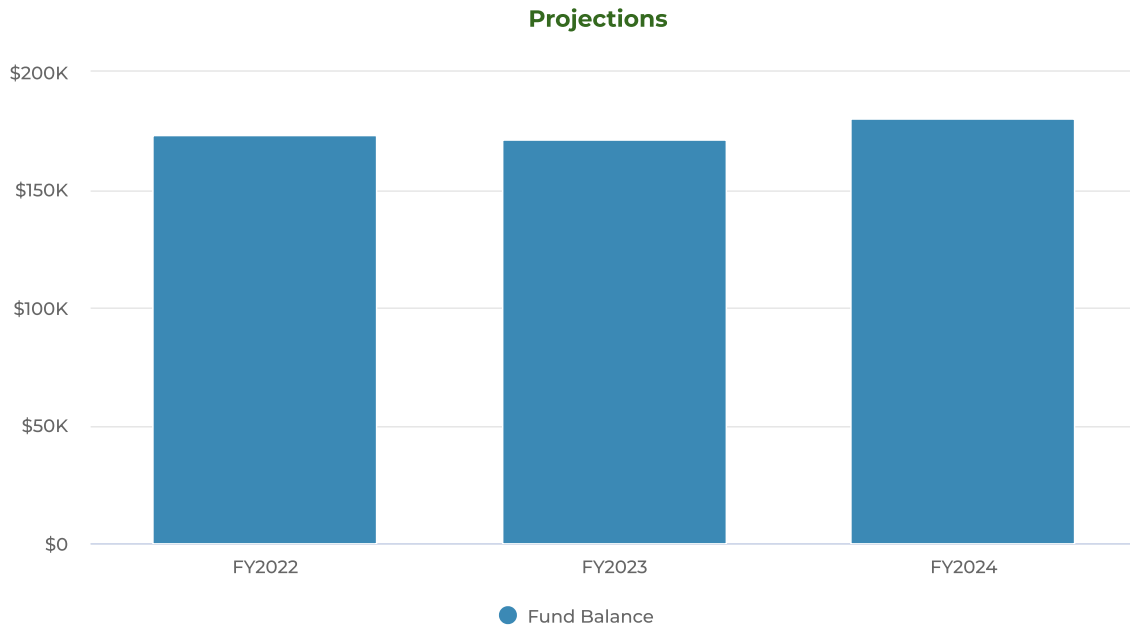


Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Expenditures				
Community Services	\$163,262	\$66,296	\$78,658	18.6%
Non-Departmental	\$46,137	\$0	\$0	0%



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Total Expenditures:	\$209,399	\$66,296	\$78,658	18.6%

Fund Balance

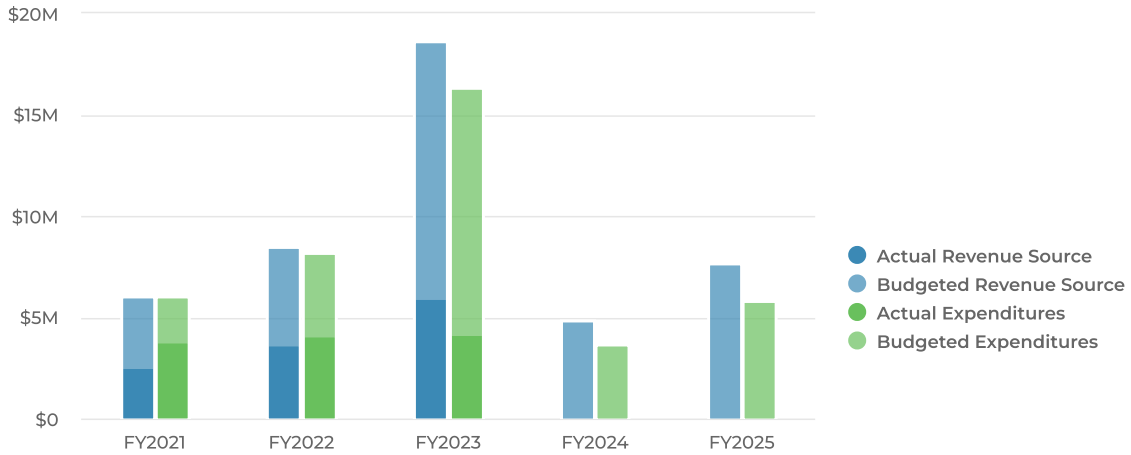




Streets Sidewalks Parking Projects

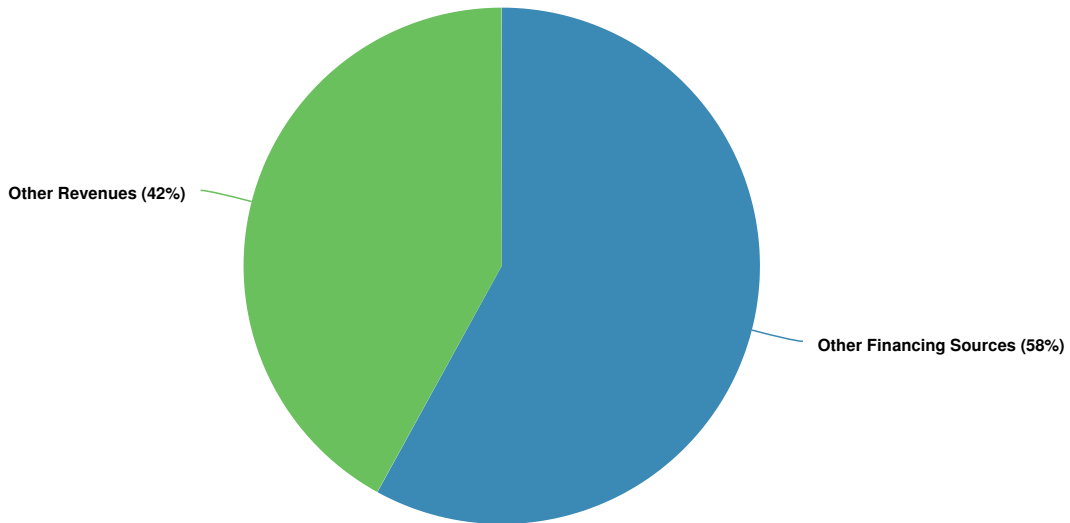
Summary

The City of Eureka is projecting \$7.72M of revenue in FY2025, which represents a 57.5% increase over the prior year. Budgeted expenditures are projected to increase by 57.6% or \$2.13M to \$5.84M in FY2025.

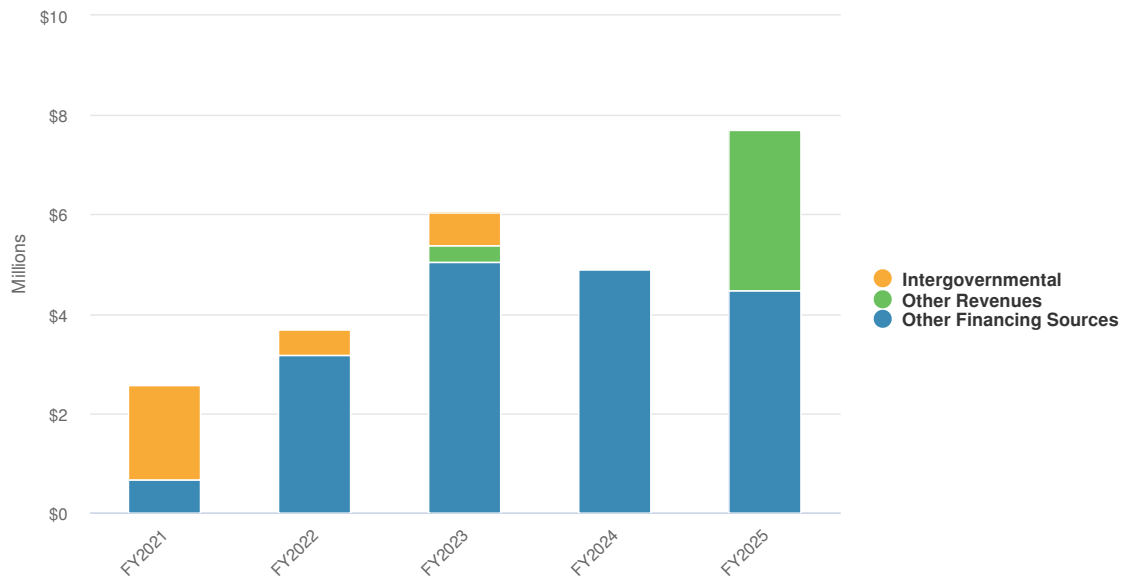


Revenues by Source

Projected 2025 Revenues by Source

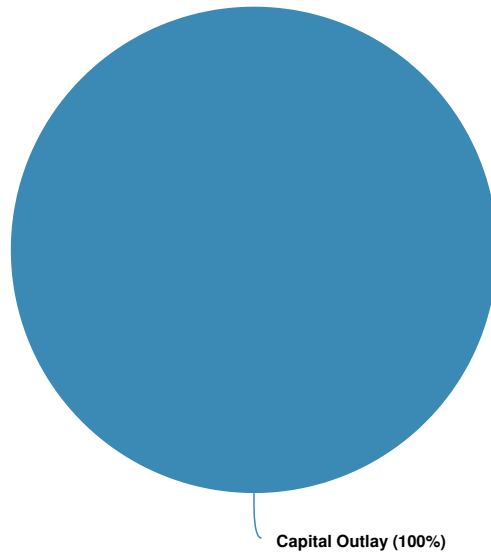


Budgeted and Historical 2025 Revenues by Source

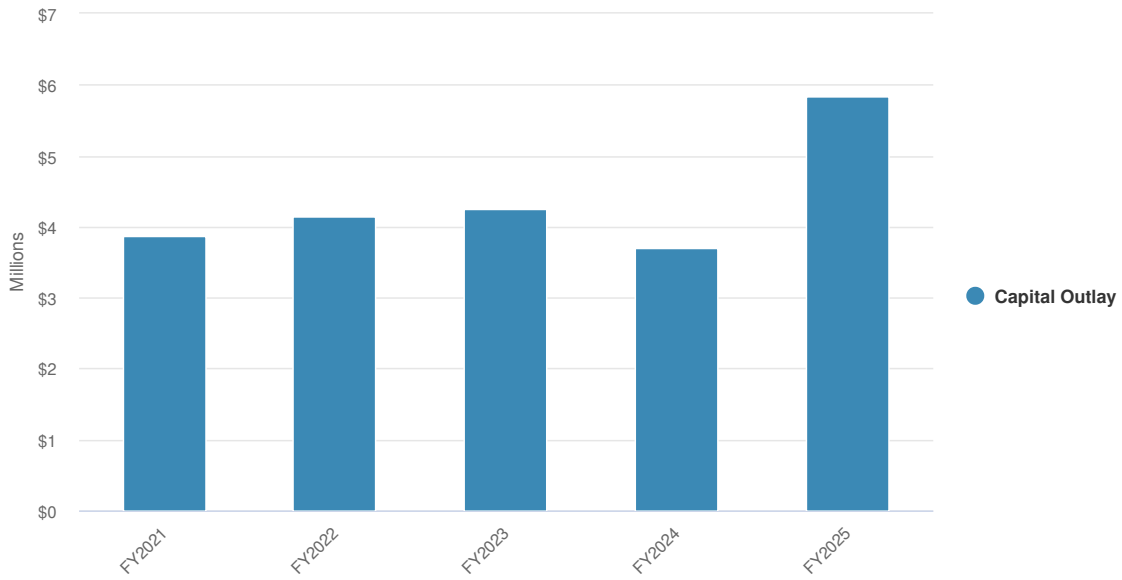


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



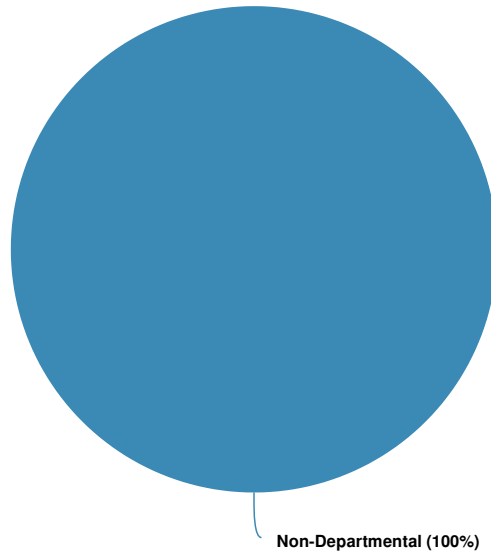
Streets Sidewalks Parking Projects Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Beginning Fund Balance:	-\$2,641,486	-\$868,057	\$324,958
Revenues			
Intergovernmental	\$638,511	\$0	\$0
Other Revenues	\$330,000	\$0	\$3,240,000
Other Financing Sources	\$5,058,860	\$4,898,015	\$4,475,123
Total Revenues:	\$6,027,371	\$4,898,015	\$7,715,123
Expenditures			
Capital Outlay	\$4,253,943	\$3,705,000	\$5,840,000
Total Expenditures:	\$4,253,943	\$3,705,000	\$5,840,000
Total Revenues Less Expenditures:	\$1,773,429	\$1,193,015	\$1,875,123
Ending Fund Balance:	-\$868,057	\$324,958	\$2,200,081

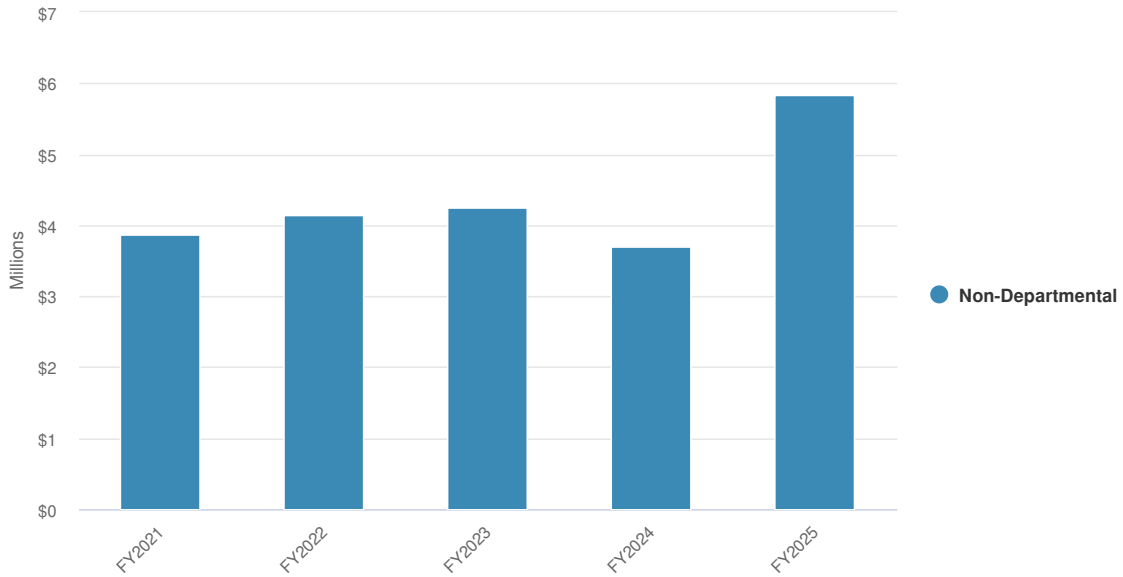


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Expenditures				
Non-Departmental	\$4,253,943	\$3,705,000	\$5,840,000	57.6%
Total Expenditures:	\$4,253,943	\$3,705,000	\$5,840,000	57.6%

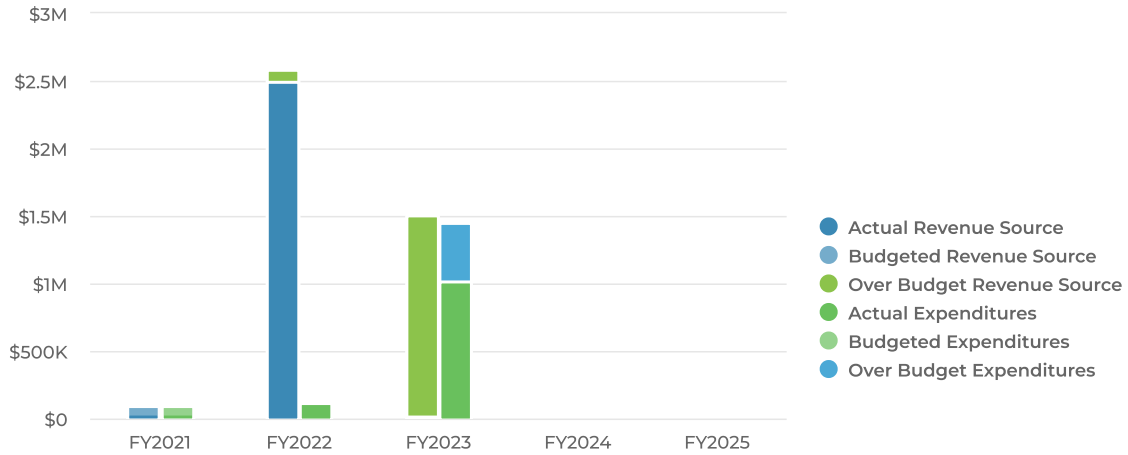




Demolition Projects

Summary

The City of Eureka is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$0 to \$0 in FY2025.

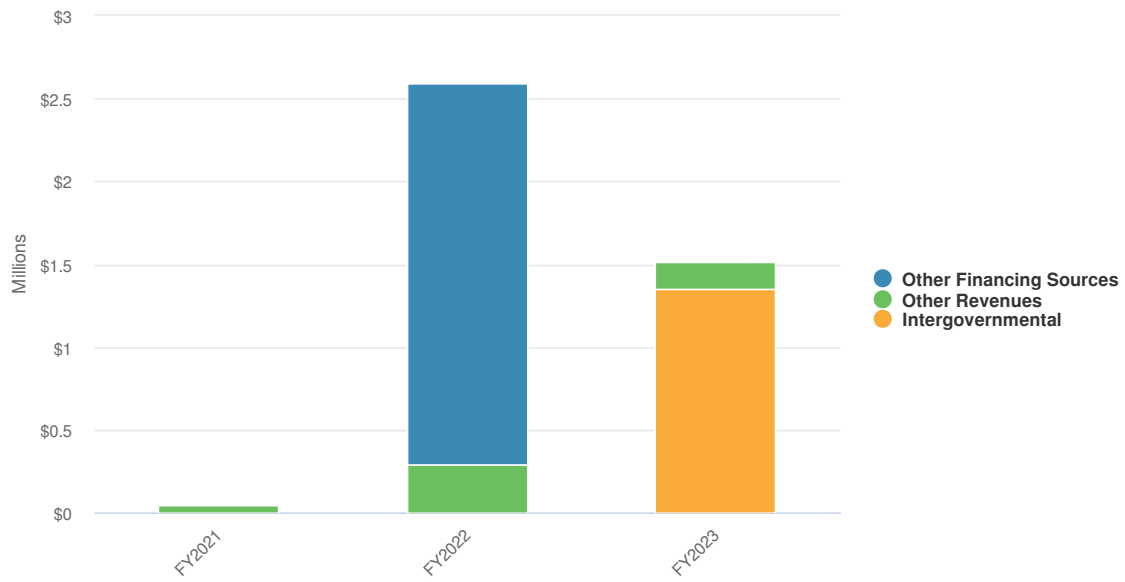


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

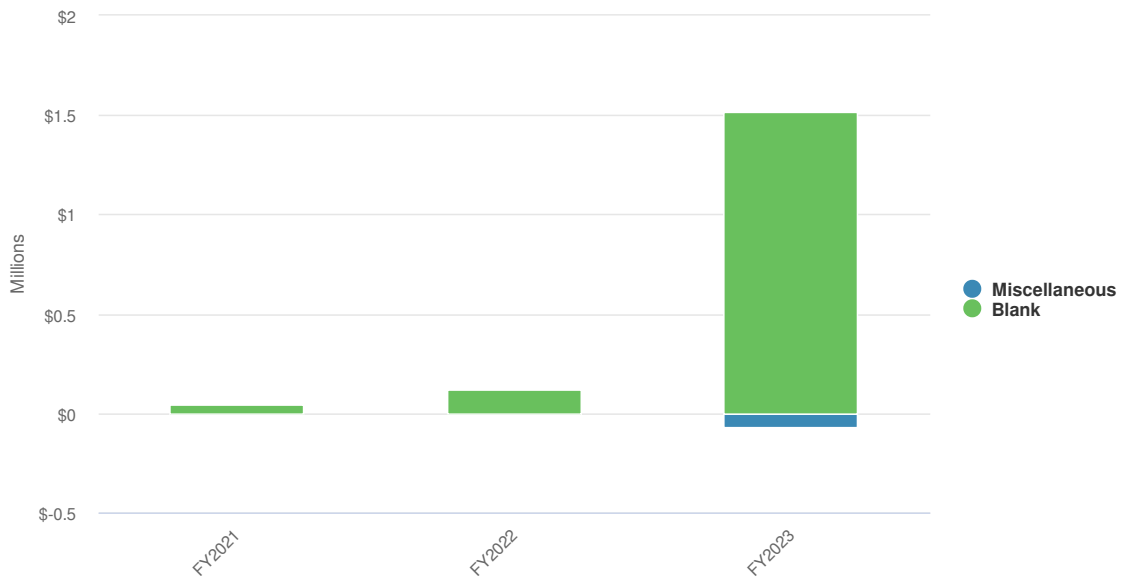


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

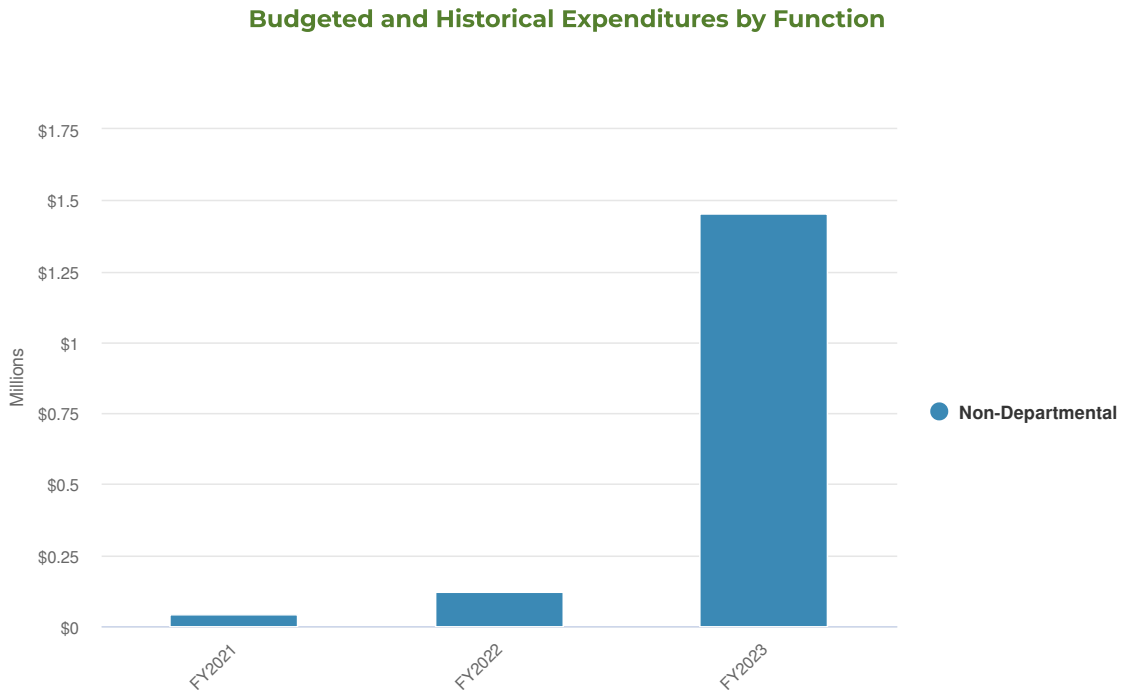


Demolition Projects Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Beginning Fund Balance:	\$413,789	\$477,272	\$477,272
Revenues			
Intergovernmental	\$1,351,479	\$0	\$0
Other Revenues	\$164,686	\$0	\$0
Total Revenues:	\$1,516,165	\$0	\$0
Expenditures			
Miscellaneous	-\$67,275	\$0	\$0
Blank	\$1,519,957	\$0	\$0
Total Expenditures:	\$1,452,682	\$0	\$0
Total Revenues Less Expenditures:	\$63,483	\$0	\$0
Ending Fund Balance:	\$477,272	\$477,272	\$477,272

Expenditures by Function

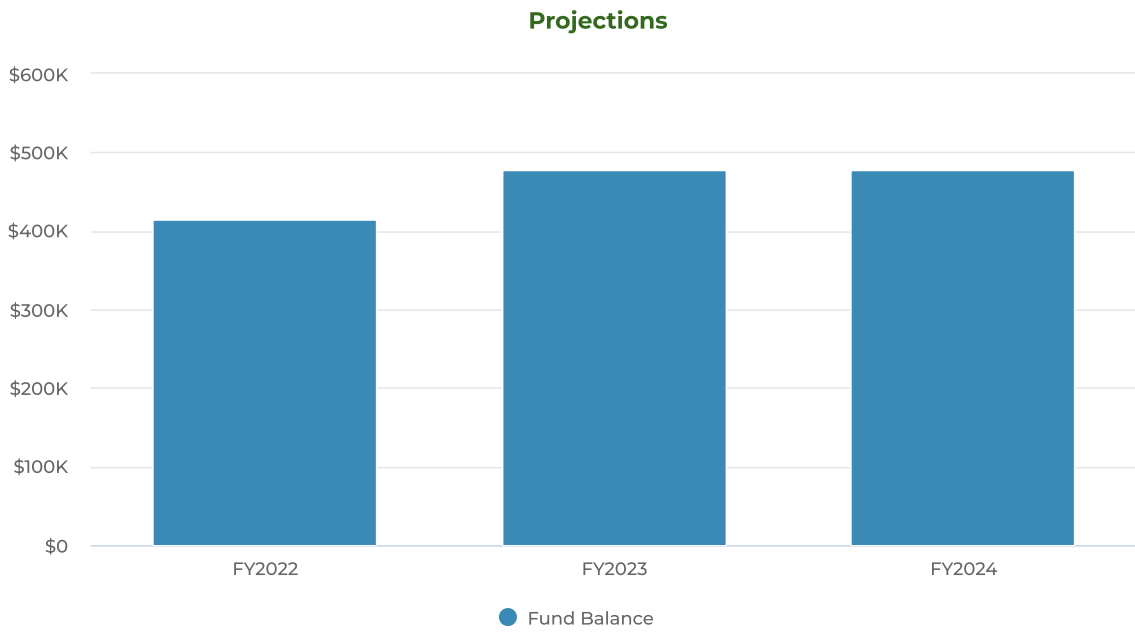
Budgeted Expenditures by Function



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Expenditures				
Non-Departmental	\$1,452,682	\$0	\$0	0%
Total Expenditures:	\$1,452,682	\$0	\$0	0%



Fund Balance

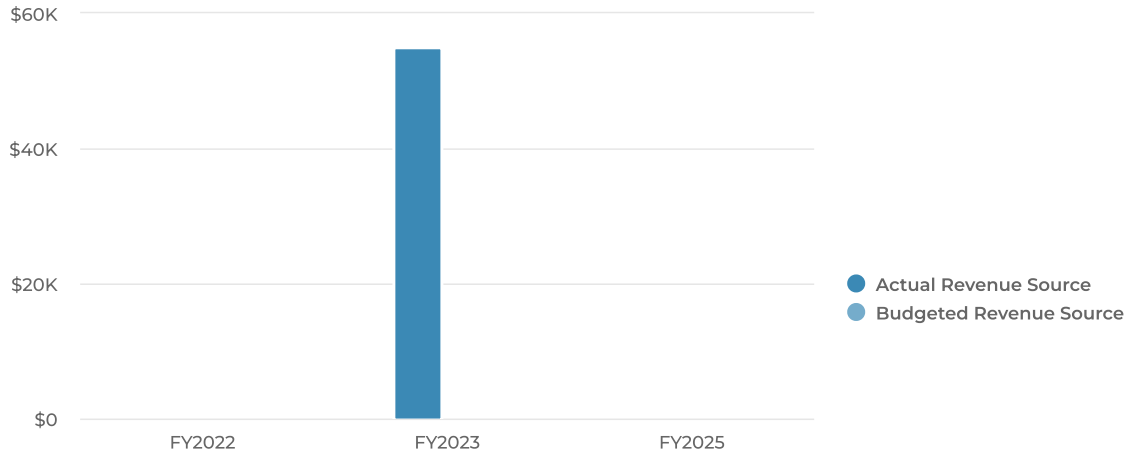




Opioid Settlement

Summary

The City of Eureka is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$0 to \$0 in FY2025.

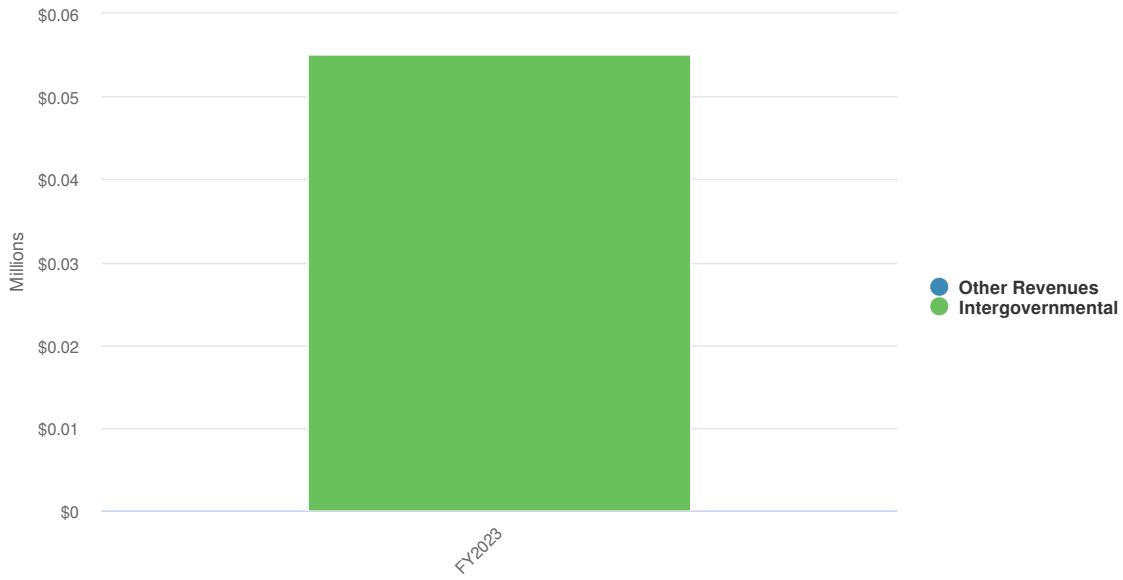


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



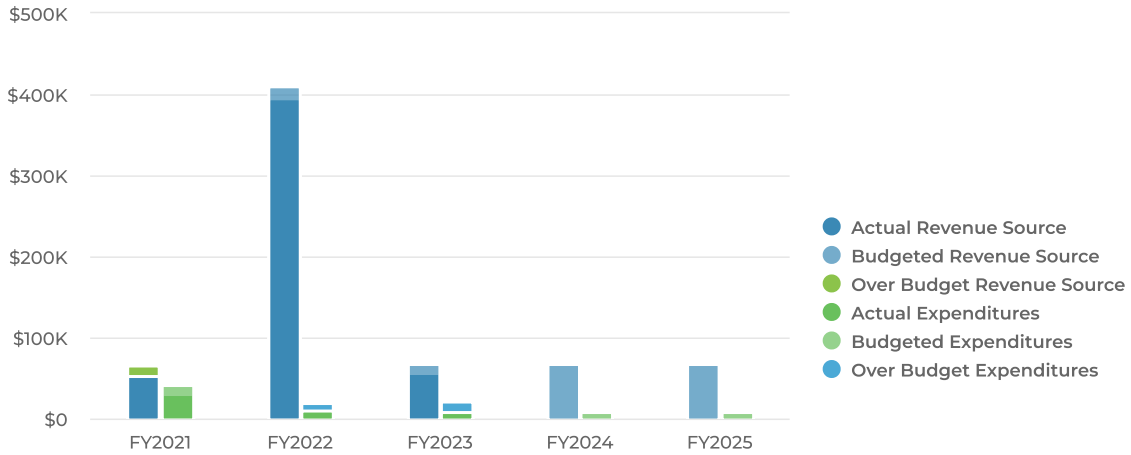
Opioid Settlement Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Beginning Fund Balance:	\$0	\$55,173	\$55,173
Revenues			
Intergovernmental	\$55,161	\$0	\$0
Other Revenues	\$12	\$0	\$0
Total Revenues:	\$55,173	\$0	\$0
Total Revenues Less Expenditures:	\$55,173	\$0	\$0
Ending Fund Balance:	\$55,173	\$55,173	\$55,173



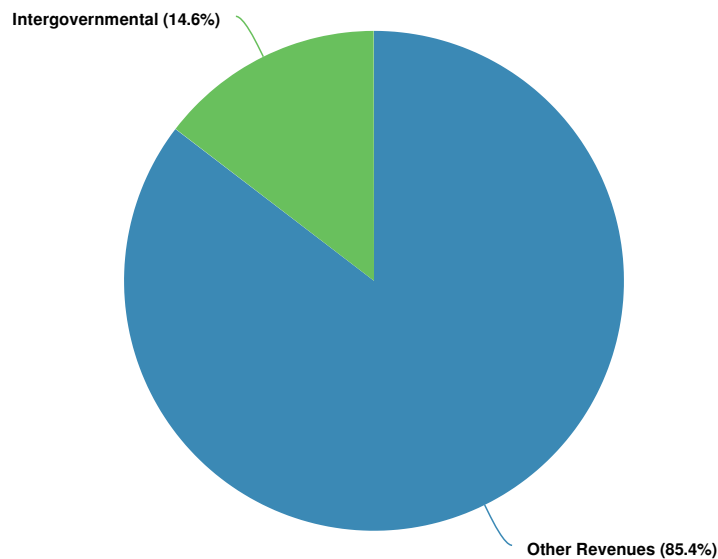
Summary

The City of Eureka is projecting \$68.49K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$10.11K in FY2025.

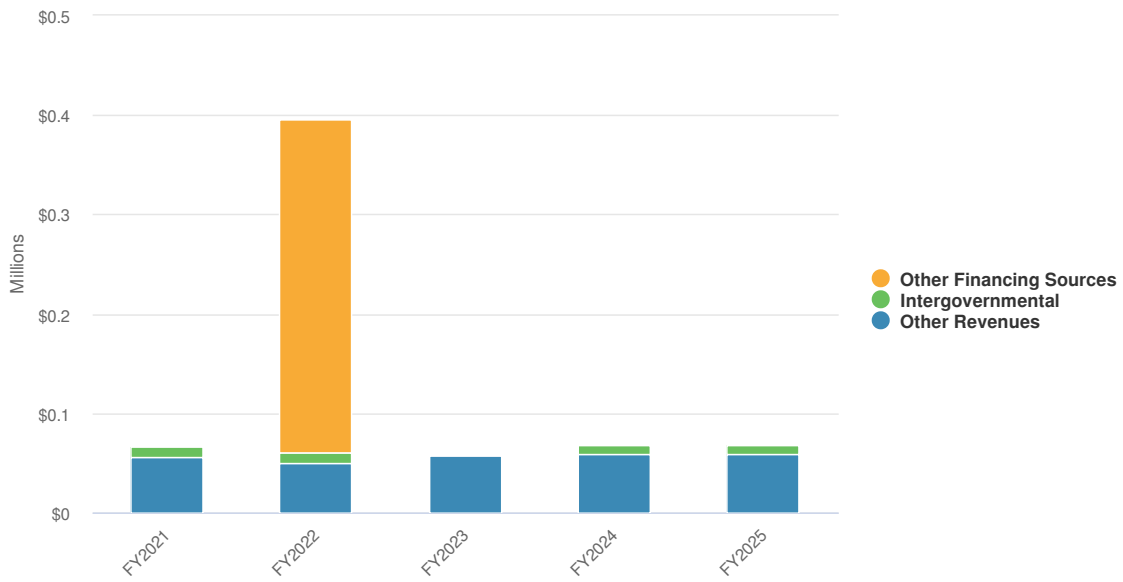


Revenues by Source

Projected 2025 Revenues by Source

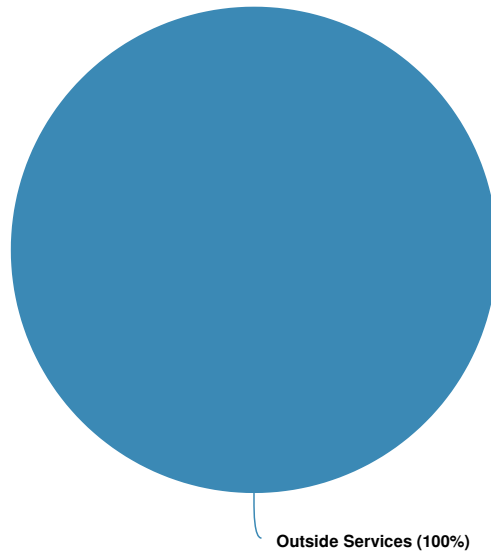


Budgeted and Historical 2025 Revenues by Source

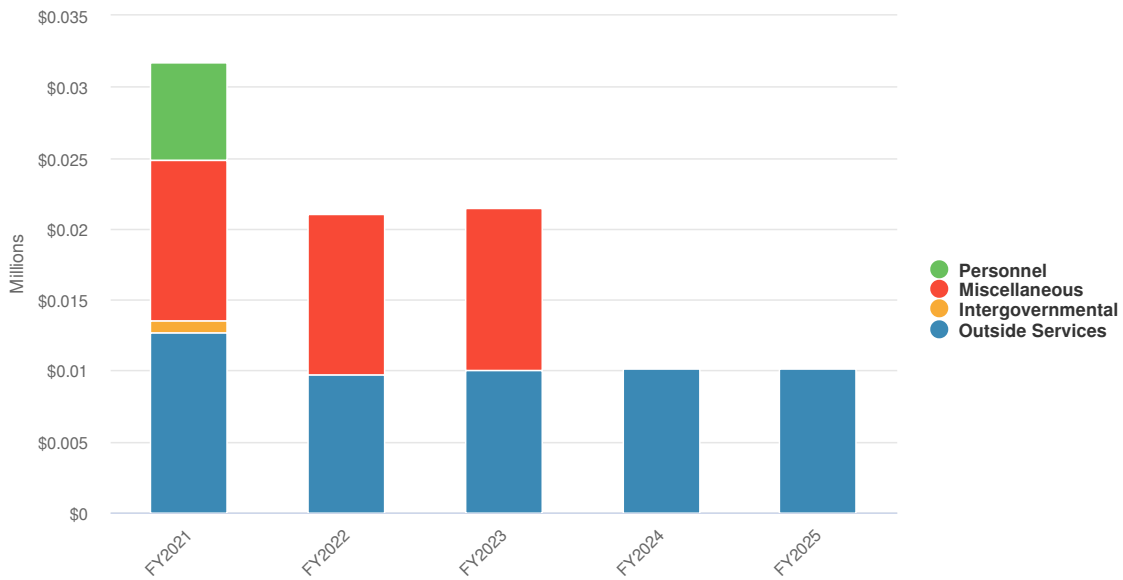


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



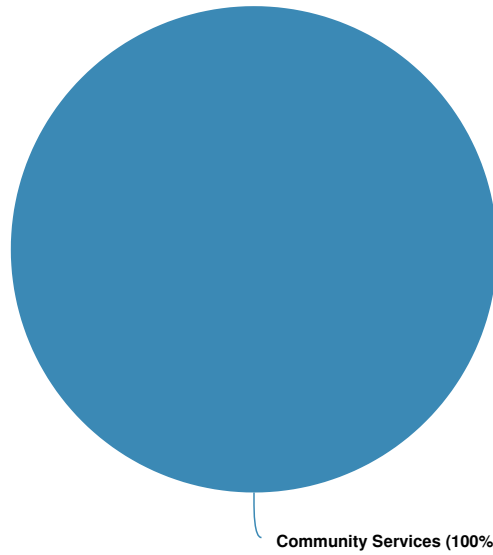
Airport Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Beginning Fund Balance:	\$85,110	\$120,751	\$179,140
Revenues			
Intergovernmental	\$0	\$10,000	\$10,000
Other Revenues	\$57,146	\$58,495	\$58,495
Total Revenues:	\$57,146	\$68,495	\$68,495
Expenditures			
Outside Services	\$10,028	\$10,106	\$10,106
Miscellaneous	\$11,478	\$0	\$0
Total Expenditures:	\$21,505	\$10,106	\$10,106
Total Revenues Less Expenditures:	\$35,641	\$58,389	\$58,389
Ending Fund Balance:	\$120,751	\$179,140	\$237,529

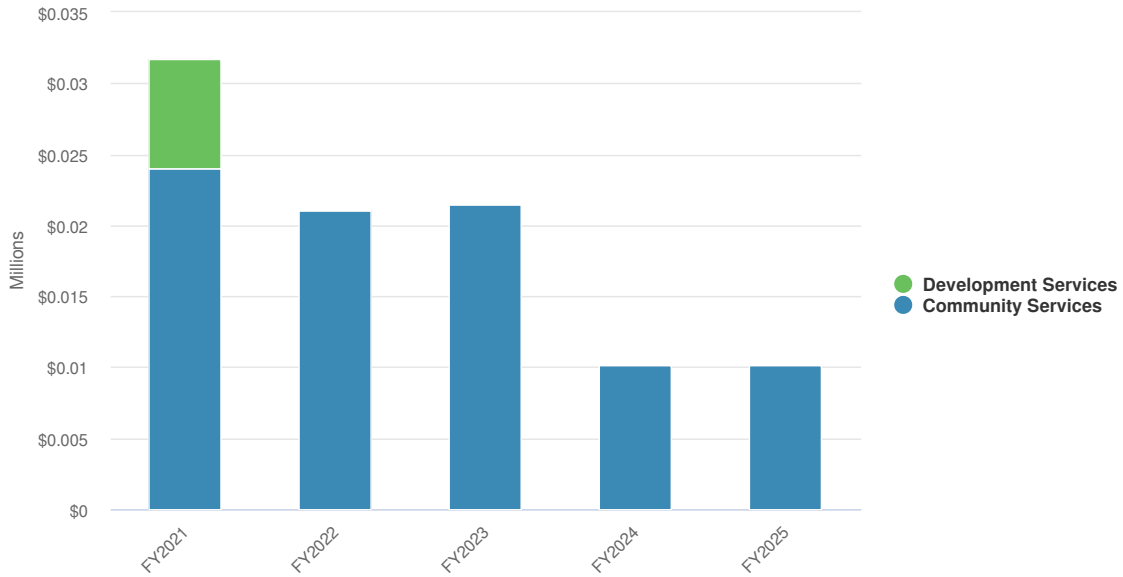


Expenditures by Function

Budgeted Expenditures by Function



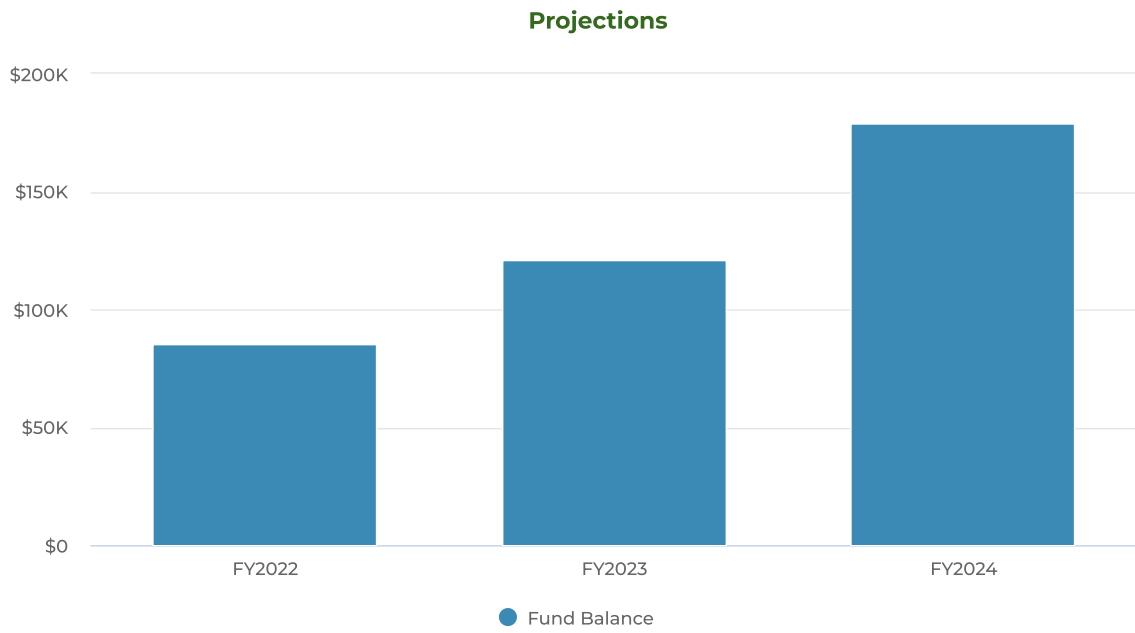
Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Expenditures				
Community Services	\$21,505	\$10,106	\$10,106	0%
Total Expenditures:	\$21,505	\$10,106	\$10,106	0%



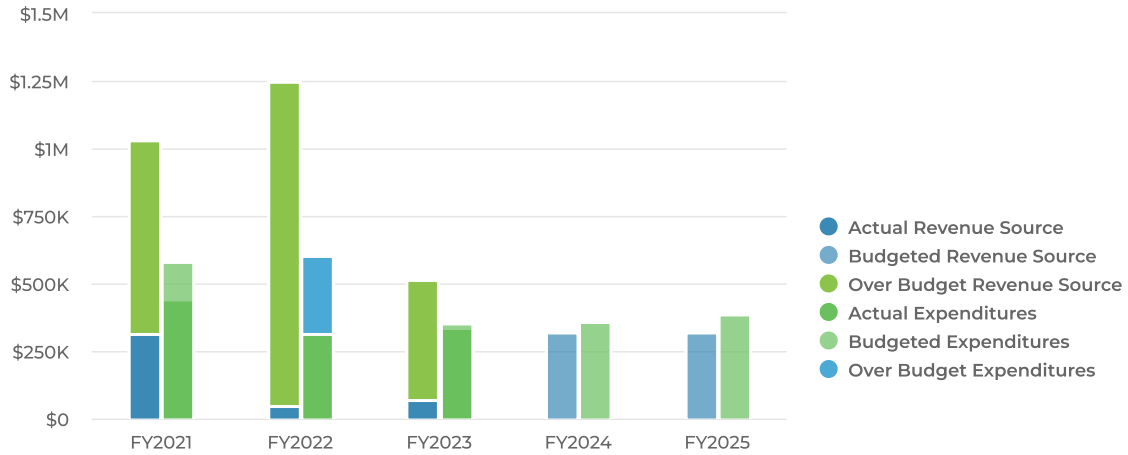
Fund Balance





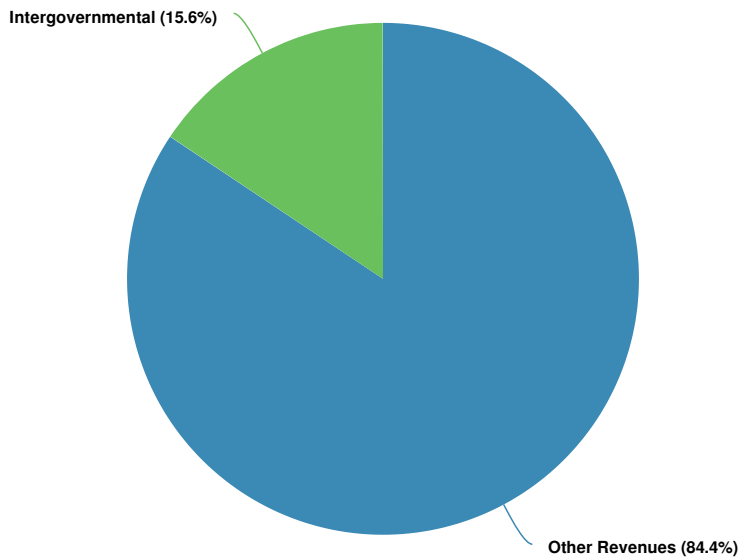
Summary

The City of Eureka is projecting \$320K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 7.8% or \$28.43K to \$391.17K in FY2025.

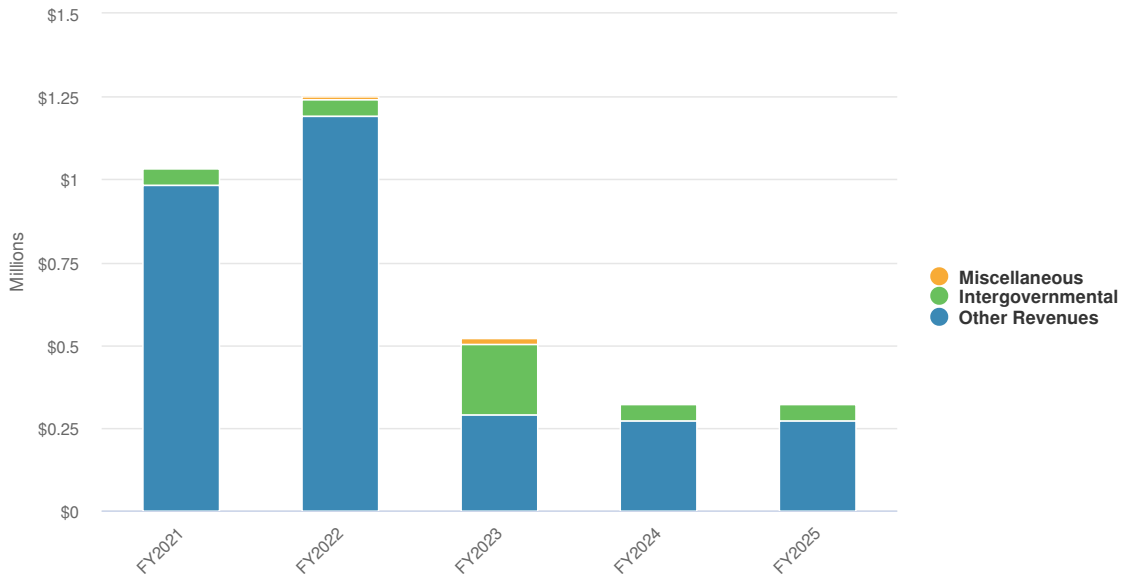


Revenues by Source

Projected 2025 Revenues by Source

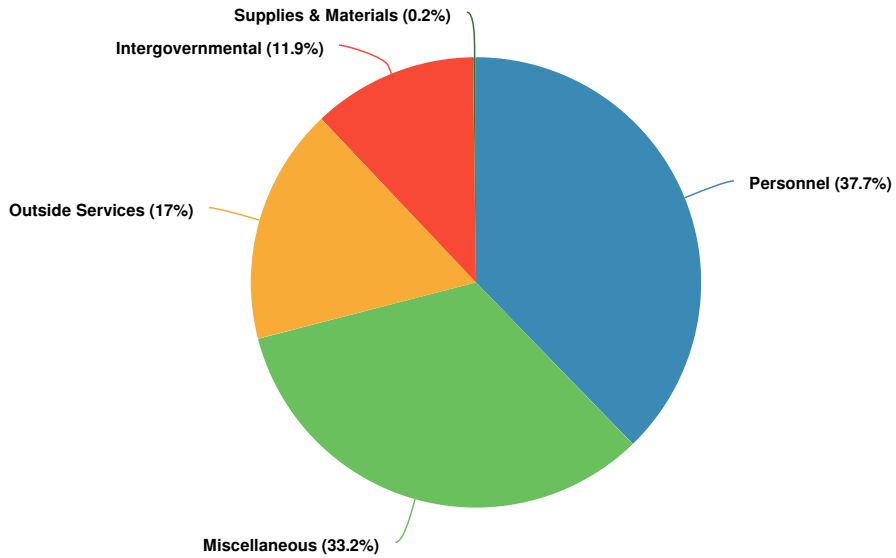


Budgeted and Historical 2025 Revenues by Source

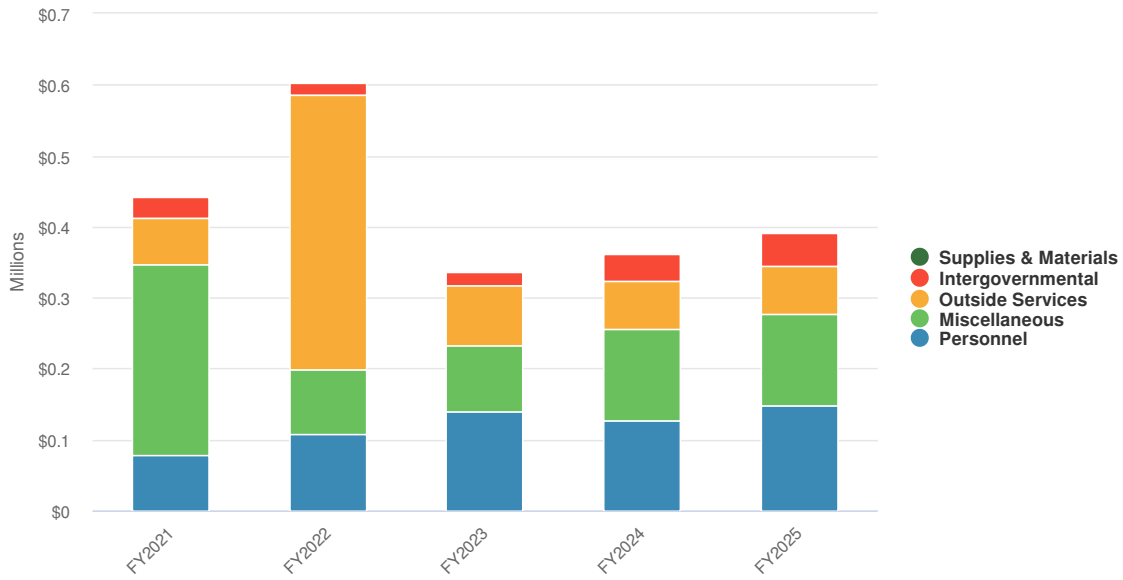


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



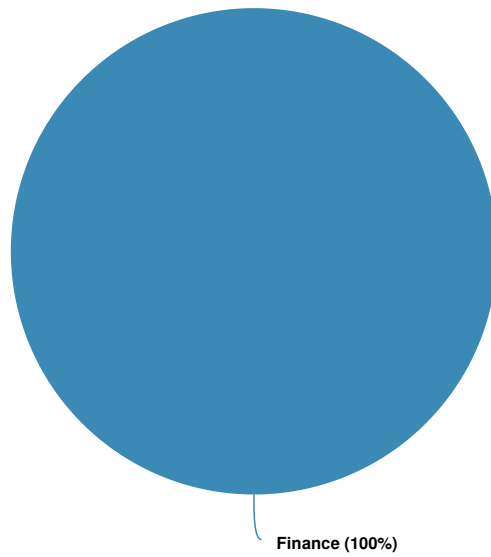
Housing Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Beginning Fund Balance:	\$3,332,005	\$3,513,802	\$3,471,059
Revenues			
Intergovernmental	\$214,291	\$50,000	\$50,000
Miscellaneous	\$16,087	\$0	\$0
Other Revenues	\$288,664	\$270,000	\$270,000
Total Revenues:	\$519,042	\$320,000	\$320,000
Expenditures			
Personnel	\$140,285	\$126,624	\$147,641
Supplies & Materials	\$162	\$750	\$750
Outside Services	\$83,938	\$66,350	\$66,350
Miscellaneous	\$92,188	\$130,000	\$130,000
Intergovernmental	\$20,672	\$39,019	\$46,428
Total Expenditures:	\$337,246	\$362,743	\$391,169
Total Revenues Less Expenditures:	\$181,797	-\$42,743	-\$71,169
Ending Fund Balance:	\$3,513,802	\$3,471,059	\$3,399,890

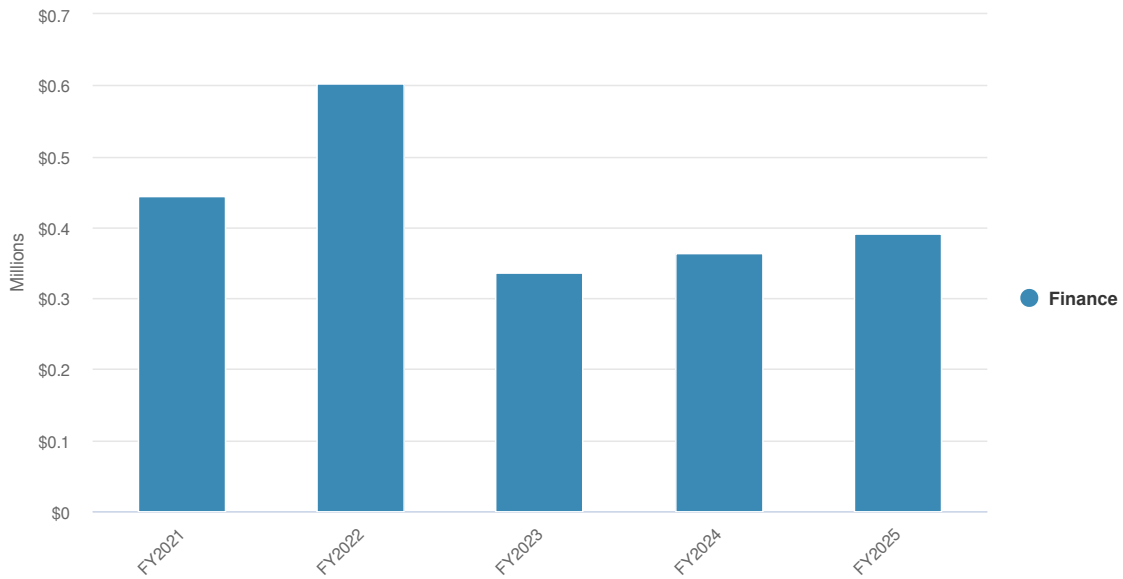


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Expenditures				
Finance	\$337,246	\$362,743	\$391,169	7.8%
Total Expenditures:	\$337,246	\$362,743	\$391,169	7.8%

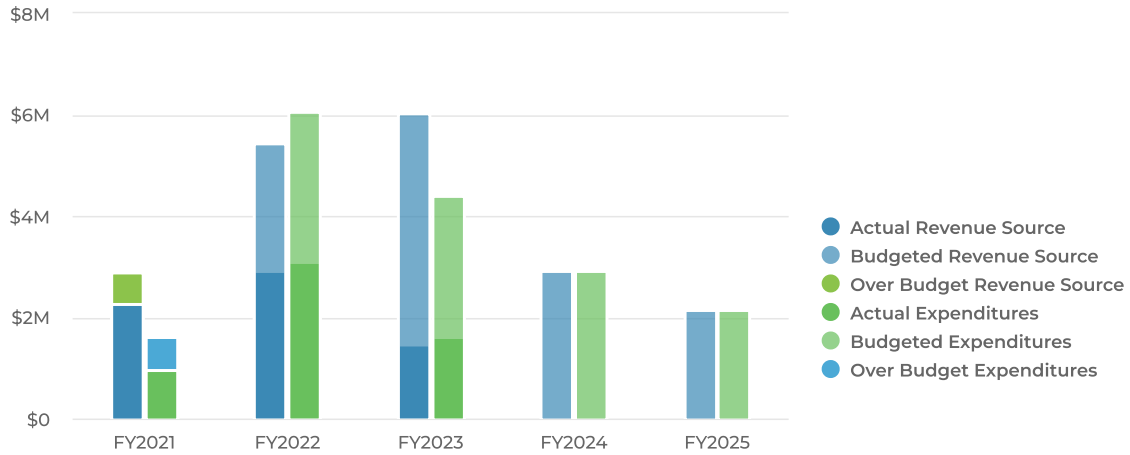




Gas Tax/State Highway

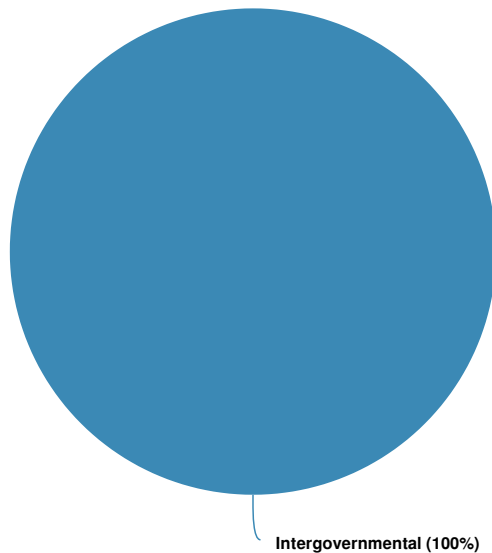
Summary

The City of Eureka is projecting \$2.18M of revenue in FY2025, which represents a 26.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 26.2% or \$772.89K to \$2.18M in FY2025.

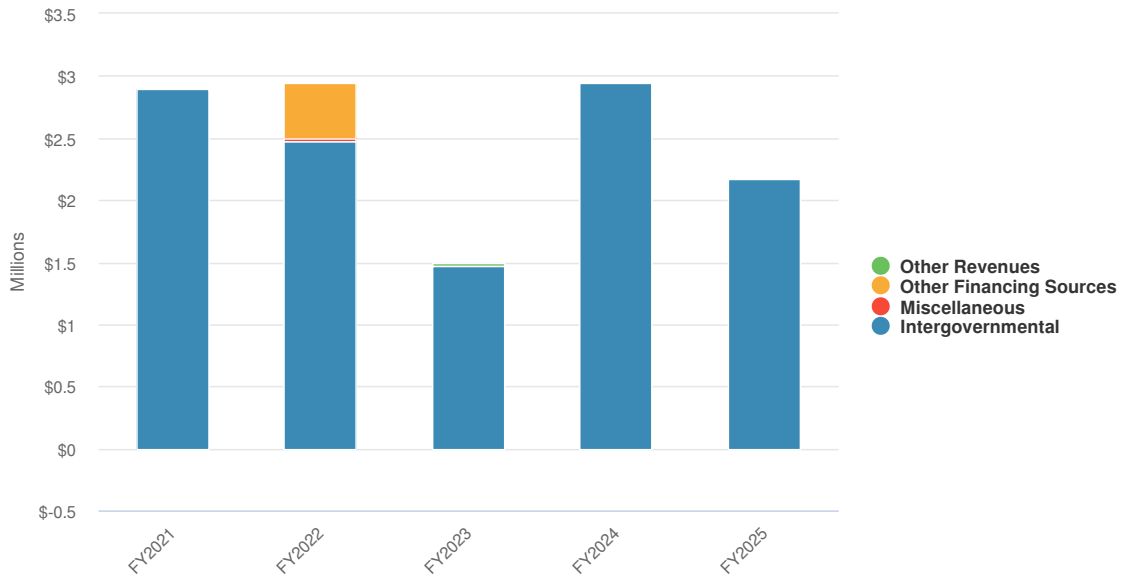


Revenues by Source

Projected 2025 Revenues by Source

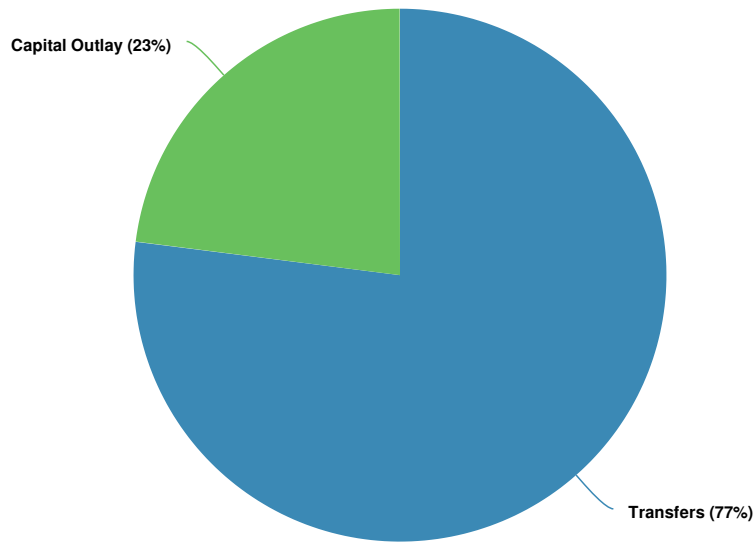


Budgeted and Historical 2025 Revenues by Source

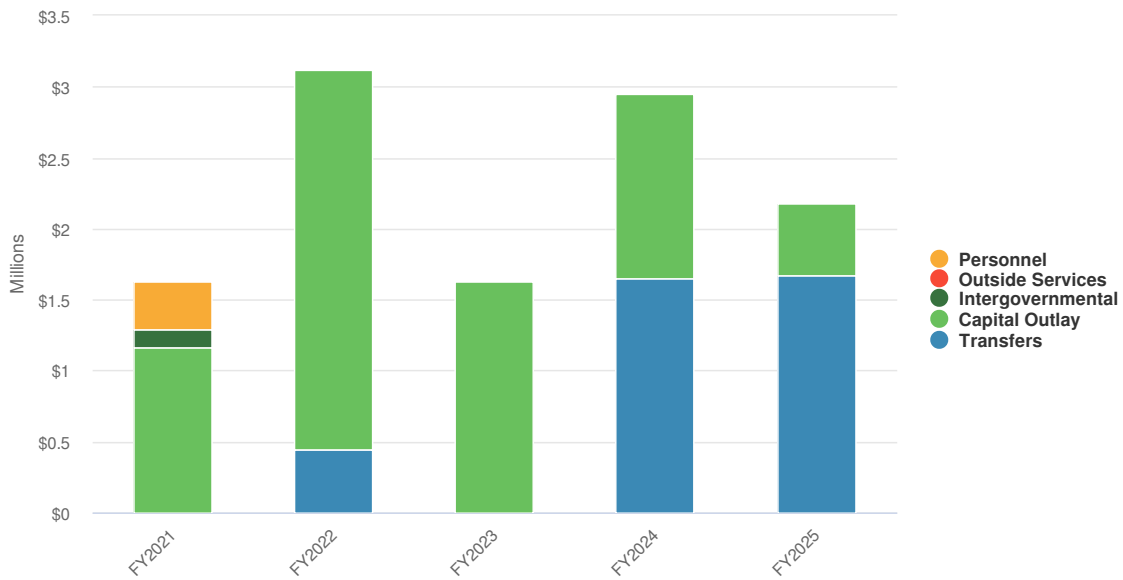


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

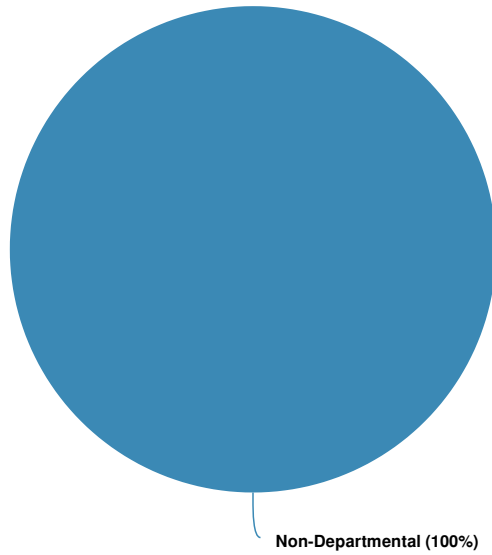


Gas Tax/State Highway Comprehensive Summary

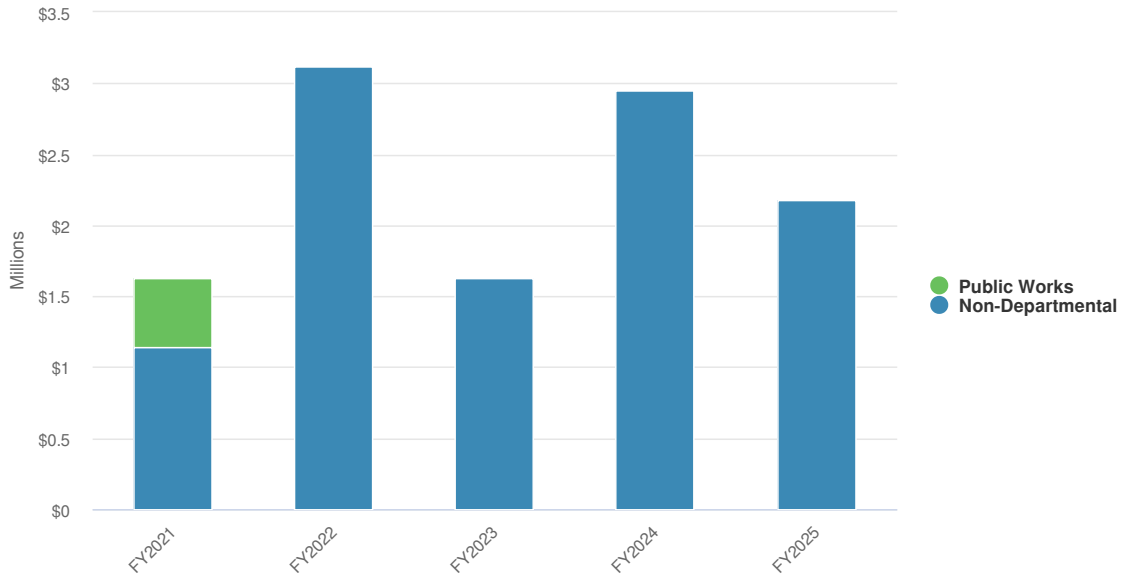
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Beginning Fund Balance:	\$540,419	\$403,109	\$403,109
Revenues			
Intergovernmental	\$1,472,084	\$2,948,015	\$2,175,123
Other Revenues	\$17,118	\$0	\$0
Total Revenues:	\$1,489,201	\$2,948,015	\$2,175,123
Expenditures			
Capital Outlay	\$1,626,512	\$1,300,000	\$500,000
Transfers	\$0	\$1,648,015	\$1,675,123
Total Expenditures:	\$1,626,512	\$2,948,015	\$2,175,123
Total Revenues Less Expenditures:	-\$137,310	\$0	\$0
Ending Fund Balance:	\$403,109	\$403,109	\$403,109

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Expenditures				
Non-Departmental	\$1,626,512	\$2,948,015	\$2,175,123	-26.2%
Total Expenditures:	\$1,626,512	\$2,948,015	\$2,175,123	-26.2%

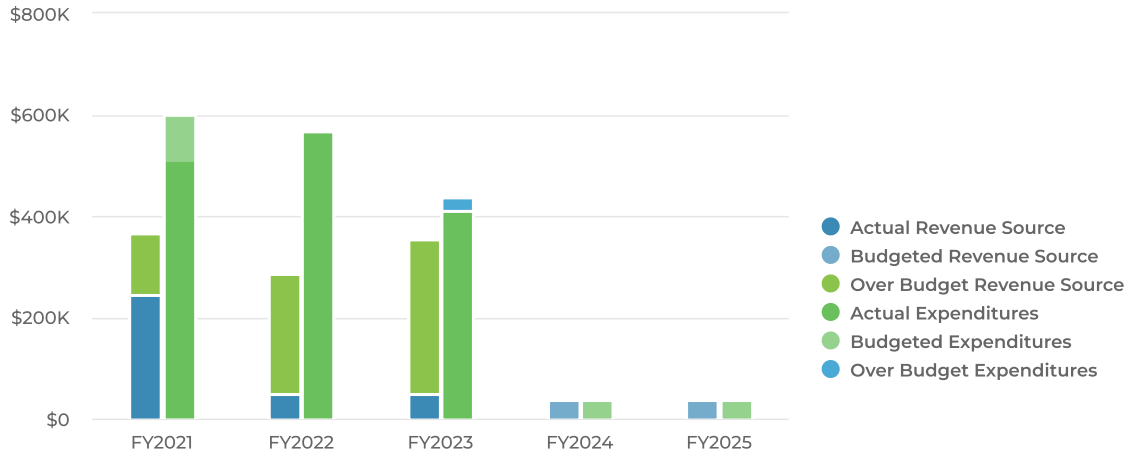




Police Special Revenue

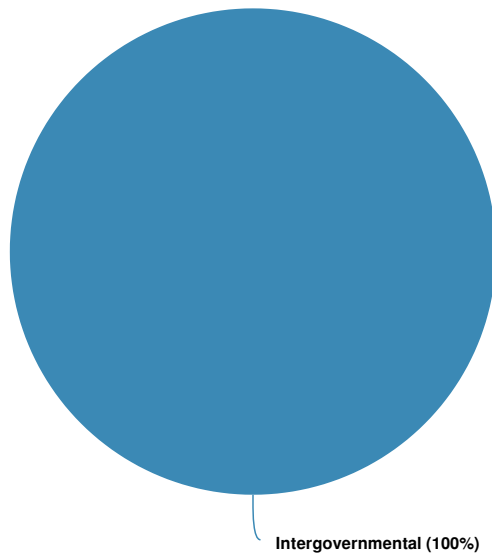
Summary

The City of Eureka is projecting \$40K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$40K in FY2025.

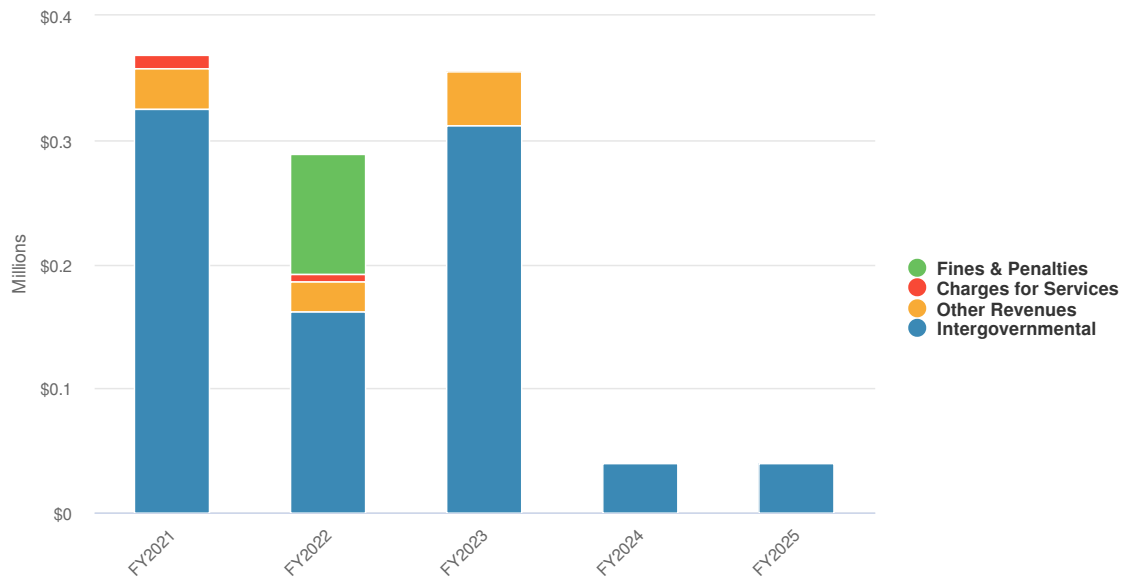


Revenues by Source

Projected 2025 Revenues by Source

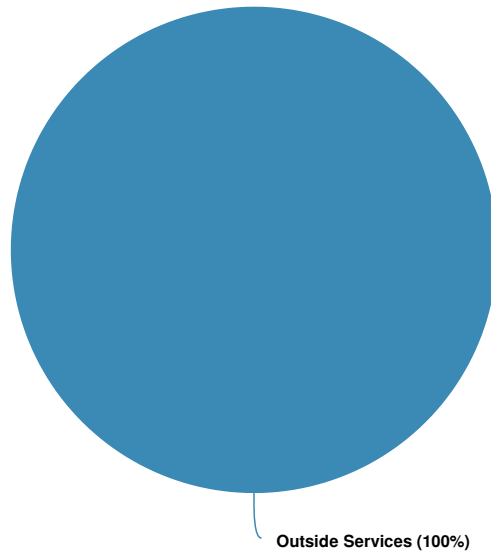


Budgeted and Historical 2025 Revenues by Source

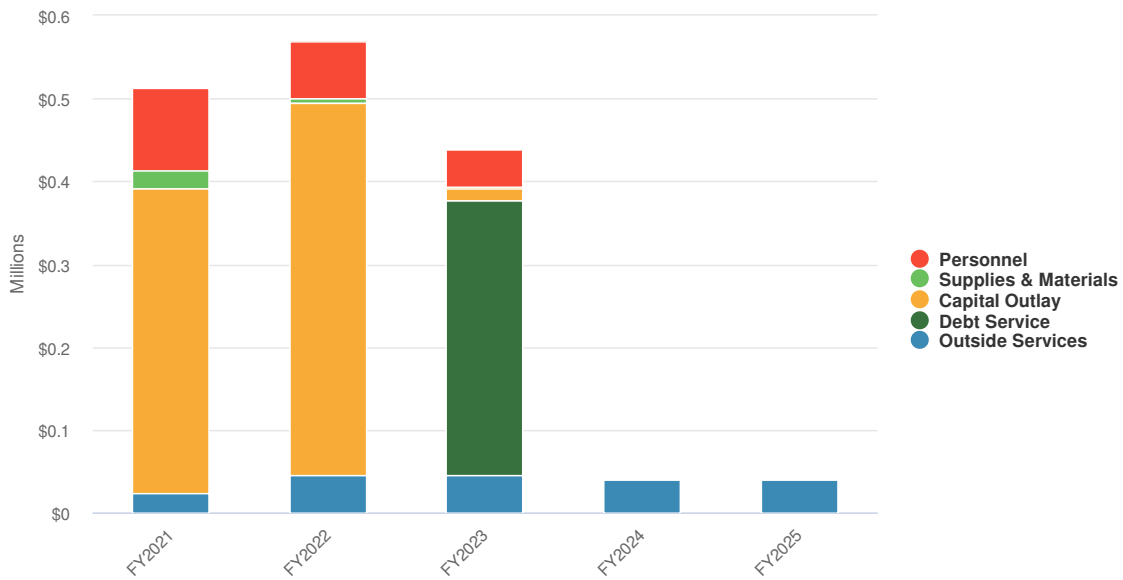


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



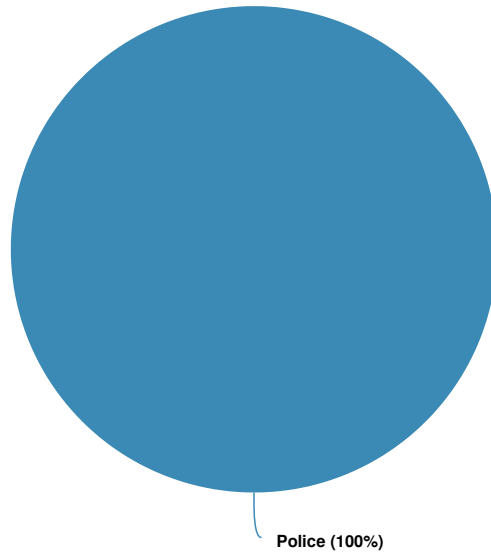
Police Special Revenue Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Beginning Fund Balance:	\$1,483,664	\$1,400,262	\$1,400,262
Revenues			
Intergovernmental	\$311,364	\$40,000	\$40,000
Charges for Services	\$1,270	\$0	\$0
Other Revenues	\$43,386	\$0	\$0
Total Revenues:	\$356,020	\$40,000	\$40,000
Expenditures			
Personnel	\$46,124	\$0	\$0
Supplies & Materials	\$2,372	\$0	\$0
Outside Services	\$44,717	\$40,000	\$40,000
Capital Outlay	\$14,479	\$0	\$0
Debt Service	\$331,730	\$0	\$0
Total Expenditures:	\$439,422	\$40,000	\$40,000
Total Revenues Less Expenditures:	-\$83,402	\$0	\$0
Ending Fund Balance:	\$1,400,262	\$1,400,262	\$1,400,262

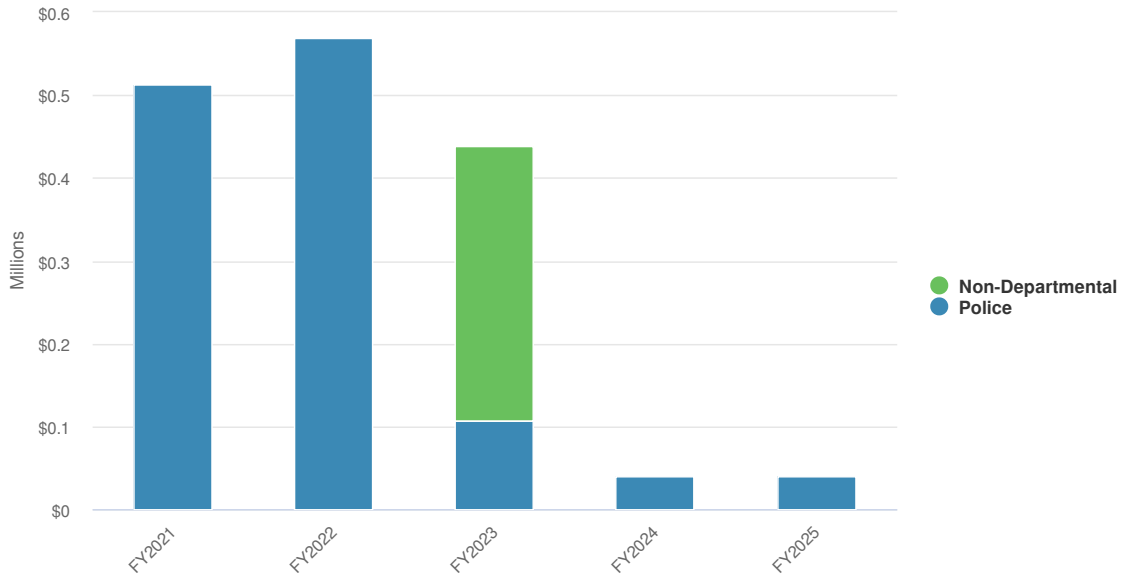


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Expenditures				
Police	\$107,692	\$40,000	\$40,000	0%
Non-Departmental	\$331,730	\$0	\$0	0%



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Total Expenditures:	\$439,422	\$40,000	\$40,000	0%

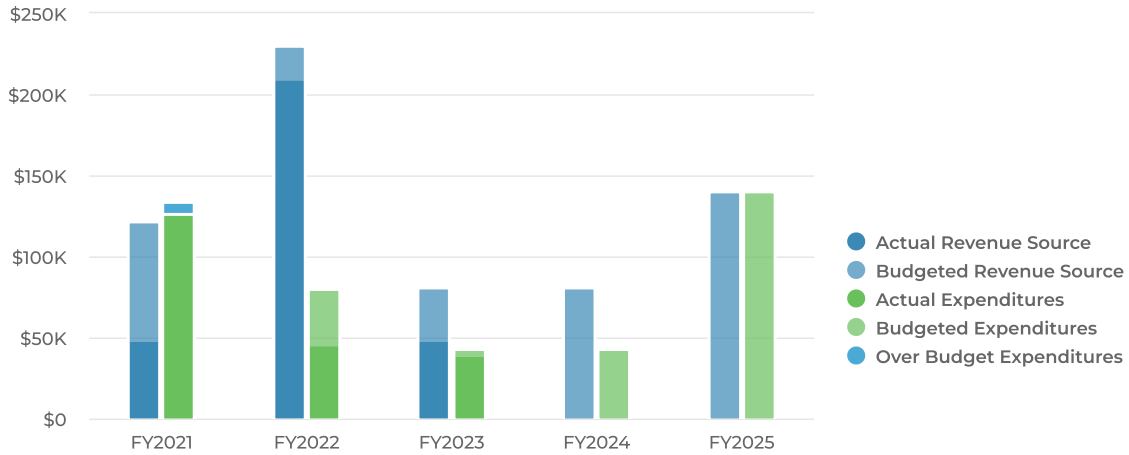




Parking Fund

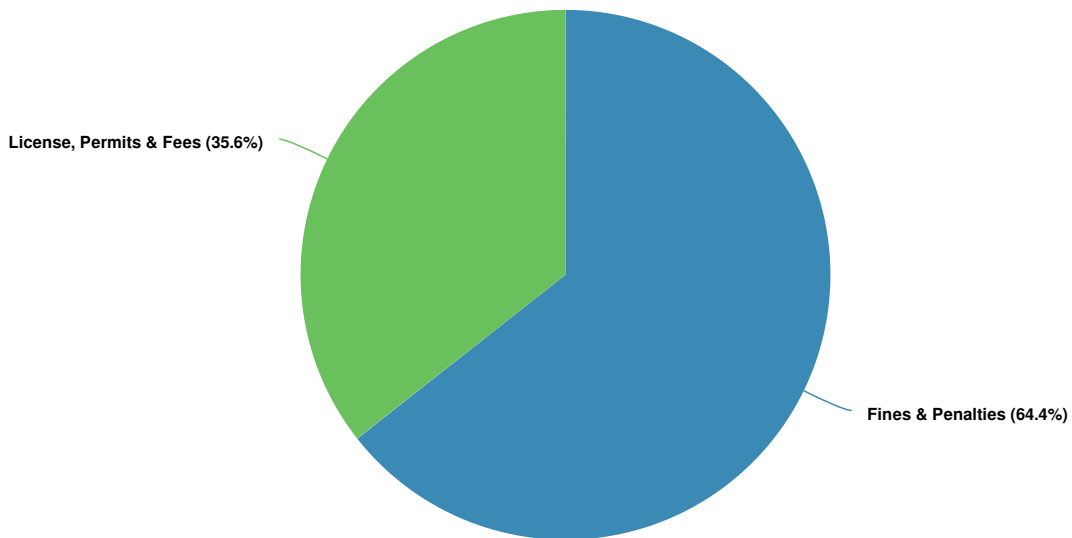
Summary

The City of Eureka is projecting \$140.5K of revenue in FY2025, which represents a 72.4% increase over the prior year. Budgeted expenditures are projected to increase by 225.6% or \$97.63K to \$140.9K in FY2025.

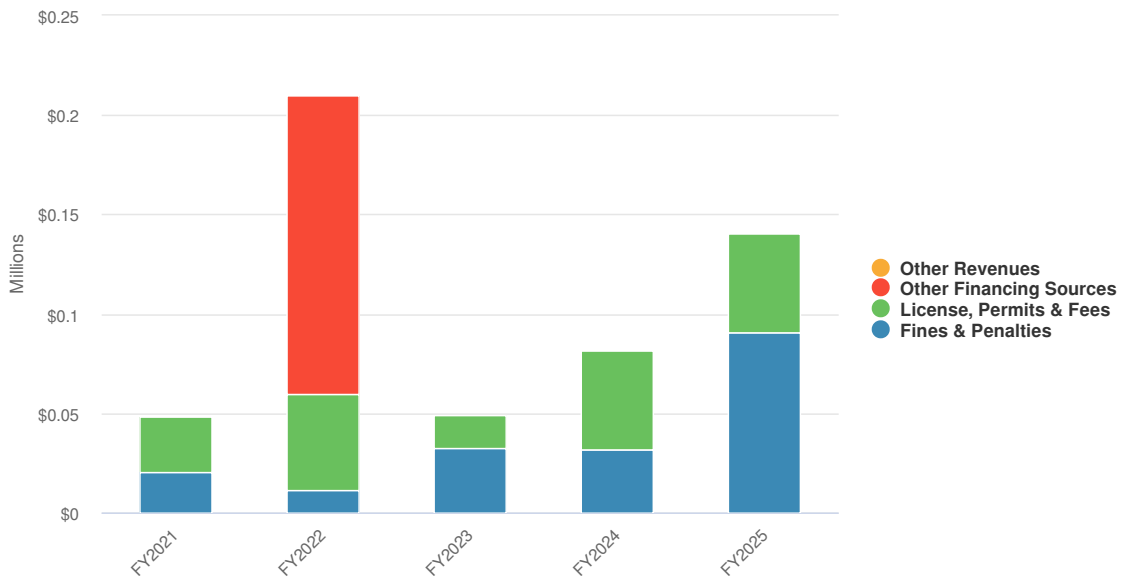


Revenues by Source

Projected 2025 Revenues by Source

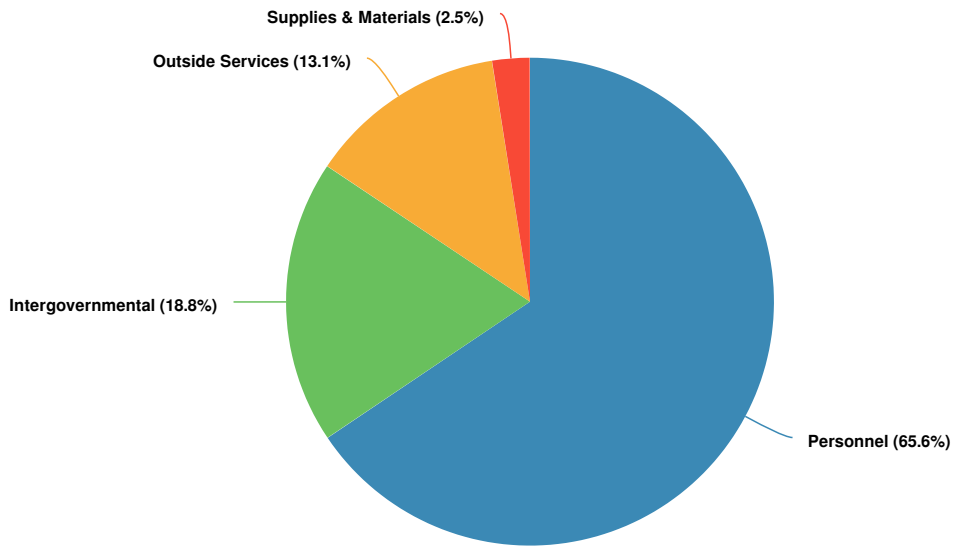


Budgeted and Historical 2025 Revenues by Source

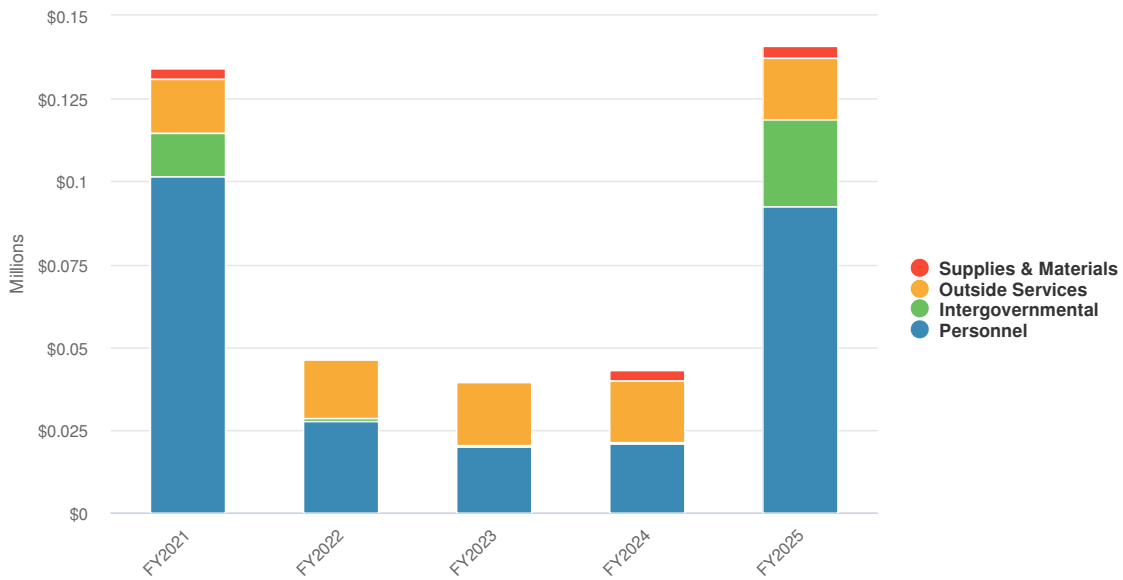


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



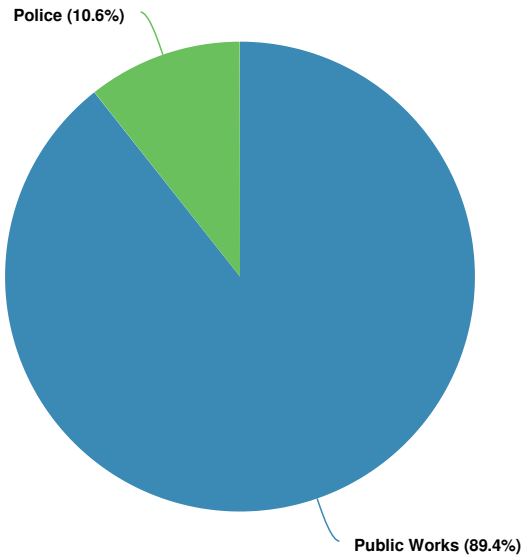
Parking Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Beginning Fund Balance:	-\$34,594	-\$25,168	\$13,056
Revenues			
License, Permits & Fees	\$16,835	\$50,000	\$50,000
Fines & Penalties	\$32,235	\$31,500	\$90,500
Other Revenues	\$10	\$0	\$0
Total Revenues:	\$49,080	\$81,500	\$140,500
Expenditures			
Personnel	\$20,058	\$20,981	\$92,404
Supplies & Materials	\$410	\$3,500	\$3,500
Outside Services	\$18,890	\$18,500	\$18,500
Intergovernmental	\$295	\$295	\$26,498
Total Expenditures:	\$39,654	\$43,276	\$140,902
Total Revenues Less Expenditures:	\$9,426	\$38,224	-\$402
Ending Fund Balance:	-\$25,168	\$13,056	\$12,654

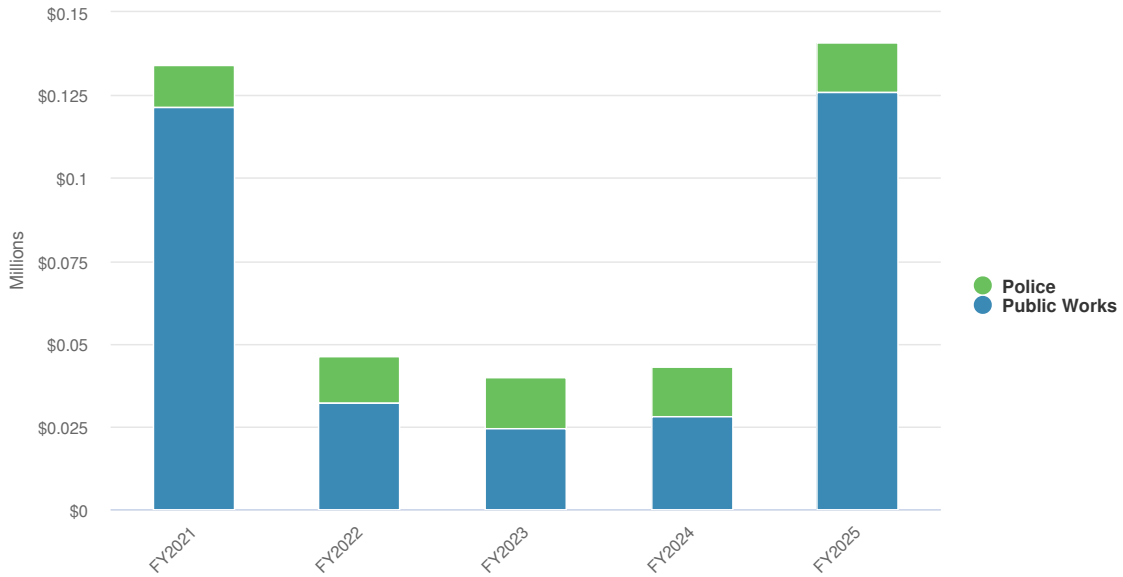


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

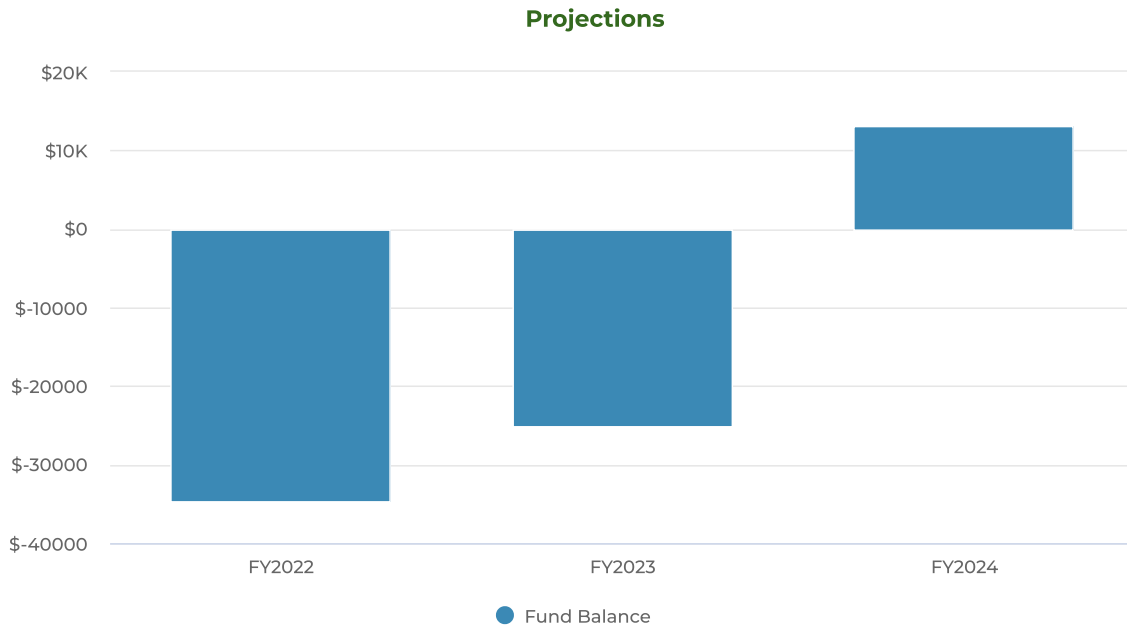


Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Expenditures				
Police	\$15,281	\$15,000	\$15,000	0%
Public Works	\$24,373	\$28,276	\$125,902	345.3%



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Total Expenditures:	\$39,654	\$43,276	\$140,902	225.6%

Fund Balance



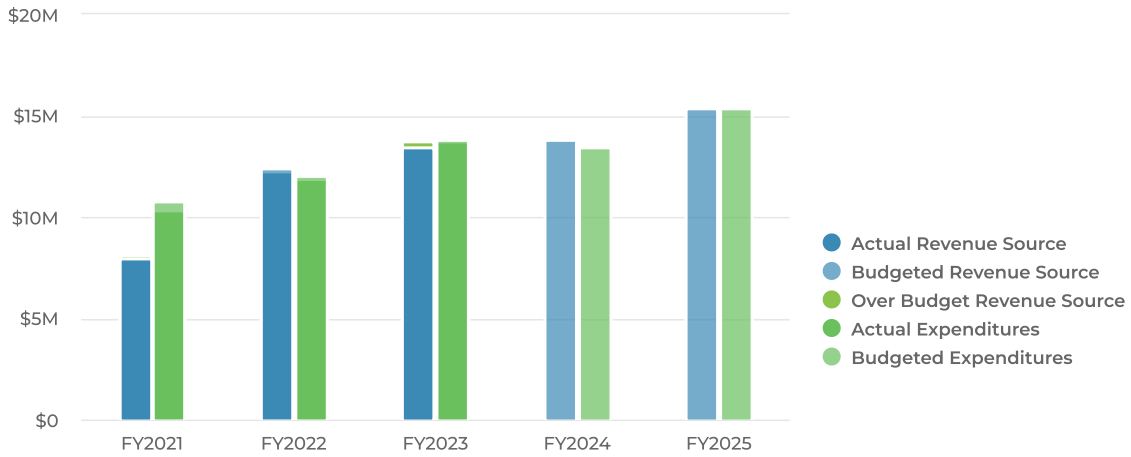


Internal Service Fund

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

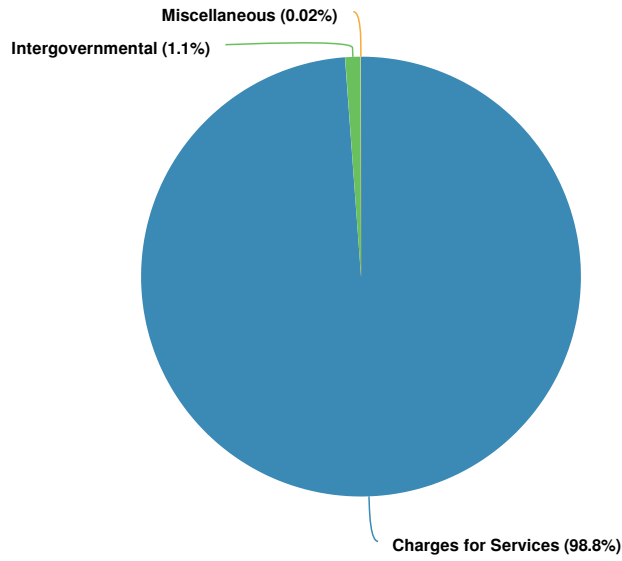
Summary

The City of Eureka is projecting \$15.44M of revenue in FY2025, which represents a 11.4% increase over the prior year. Budgeted expenditures are projected to increase by 14.4% or \$1.94M to \$15.41M in FY2025.

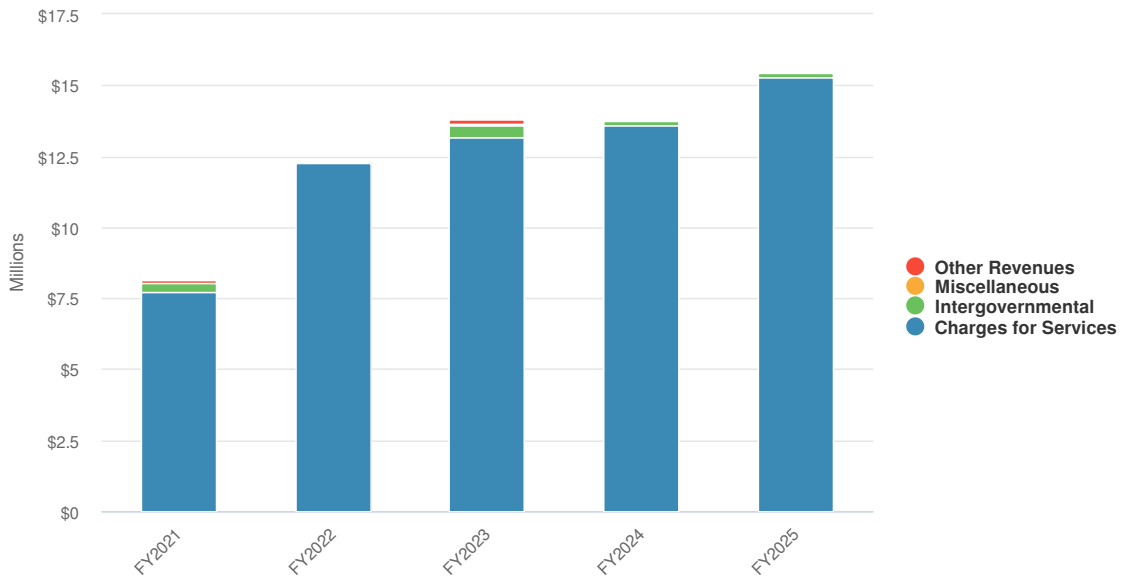


Revenues by Source

Projected 2025 Revenues by Source

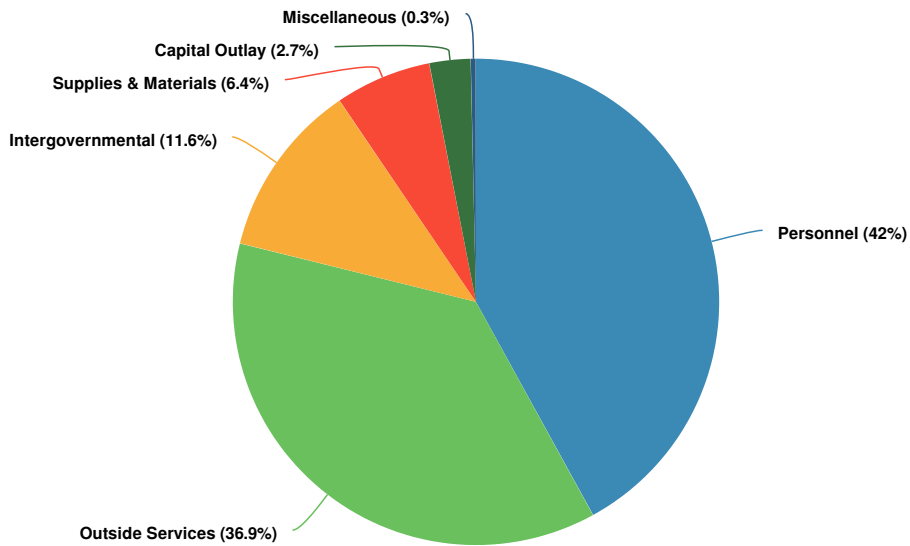


Budgeted and Historical 2025 Revenues by Source

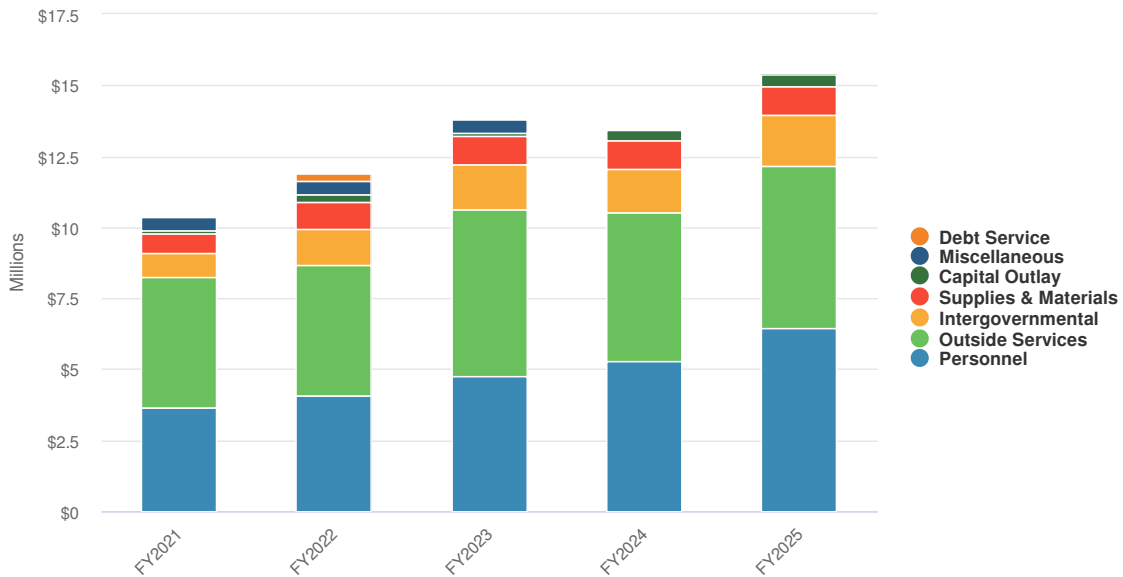


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Internal Service Fund Comprehensive Summary

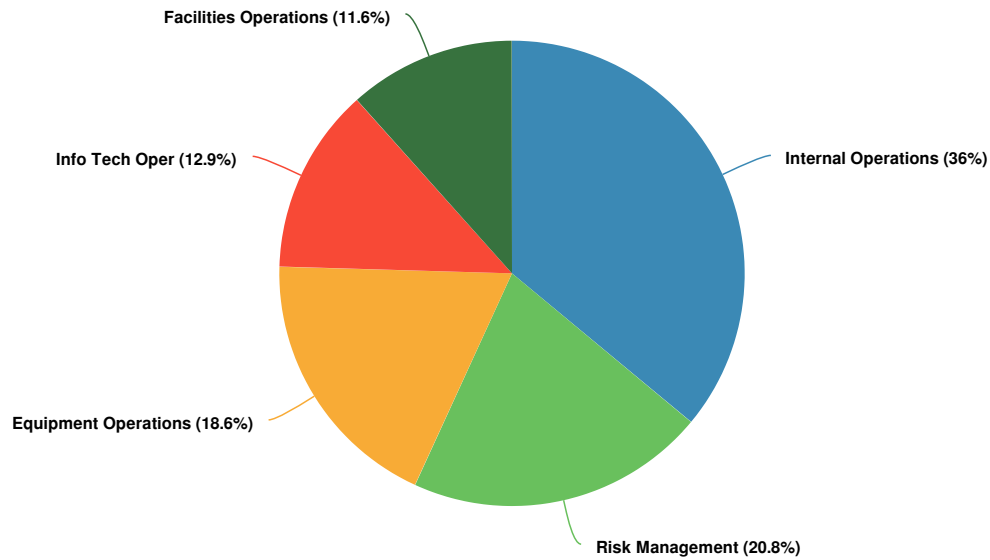
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Beginning Fund Balance:	-\$143,178	-\$173,298	\$217,432
Revenues			



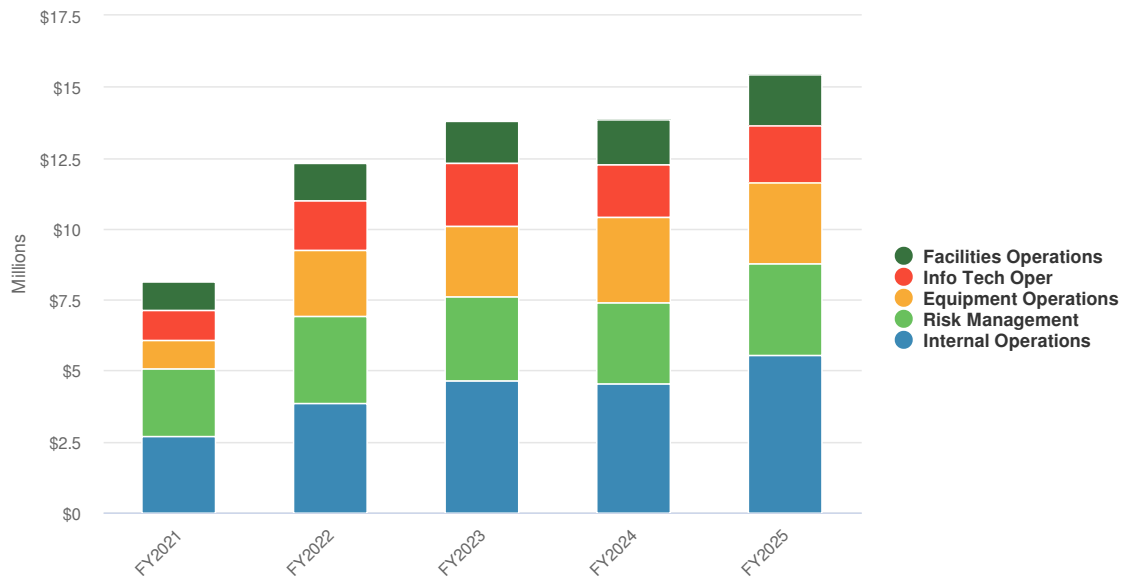
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Intergovernmental	\$392,728	\$162,262	\$174,748
Charges for Services	\$13,184,007	\$13,603,492	\$15,262,328
Miscellaneous	\$72,939	\$16,139	\$3,489
Other Revenues	\$127,739	\$82,747	\$0
Total Revenues:	\$13,777,413	\$13,864,639	\$15,440,565
Expenditures			
Personnel	\$4,776,609	\$5,305,866	\$6,474,980
Supplies & Materials	\$976,498	\$1,014,350	\$987,100
Outside Services	\$5,864,661	\$5,216,072	\$5,681,822
Miscellaneous	\$472,149	\$51,400	\$51,400
Intergovernmental	\$1,583,000	\$1,526,222	\$1,793,552
Capital Outlay	\$134,615	\$360,000	\$422,950
Total Expenditures:	\$13,807,533	\$13,473,910	\$15,411,804
Total Revenues Less Expenditures:	-\$30,120	\$390,730	\$28,761
Ending Fund Balance:	-\$173,298	\$217,432	\$246,192

Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund

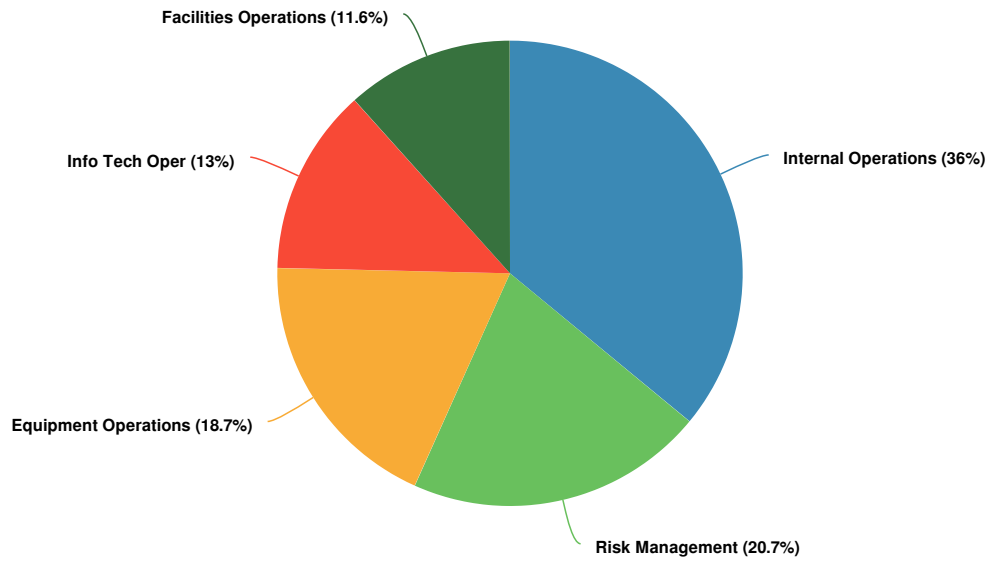


Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Equipment Operations	\$2,439,907	\$3,023,206	\$2,874,489	-4.9%
Risk Management	\$2,998,446	\$2,836,651	\$3,213,684	13.3%
Info Tech Oper	\$2,236,785	\$1,866,627	\$1,995,640	6.9%
Internal Operations	\$4,636,716	\$4,563,267	\$5,563,541	21.9%
Facilities Operations	\$1,465,558	\$1,574,889	\$1,793,211	13.9%
Total:	\$13,777,413	\$13,864,639	\$15,440,565	11.4%

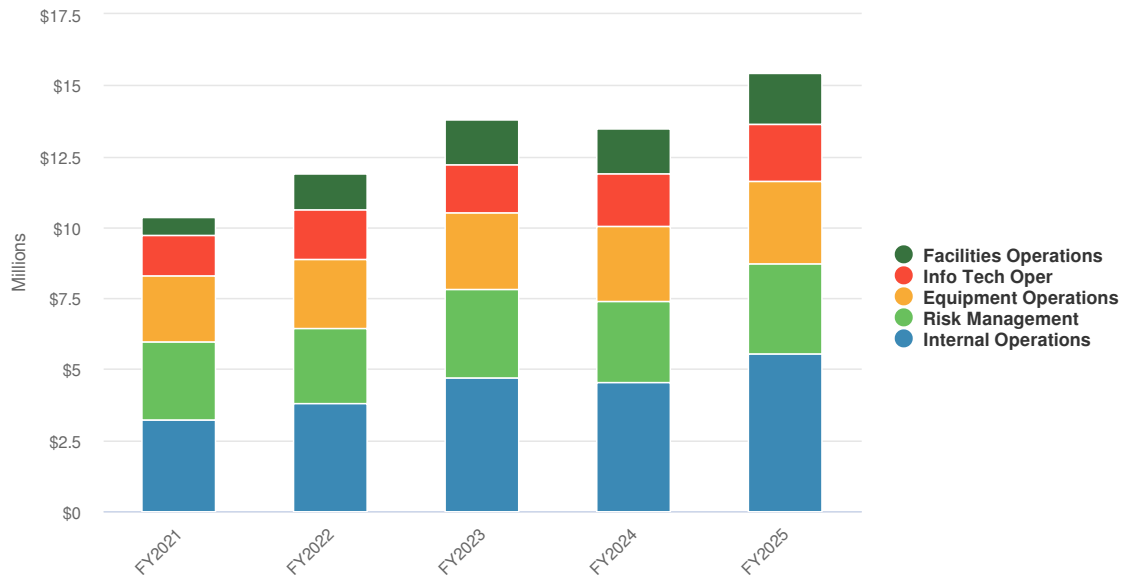


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



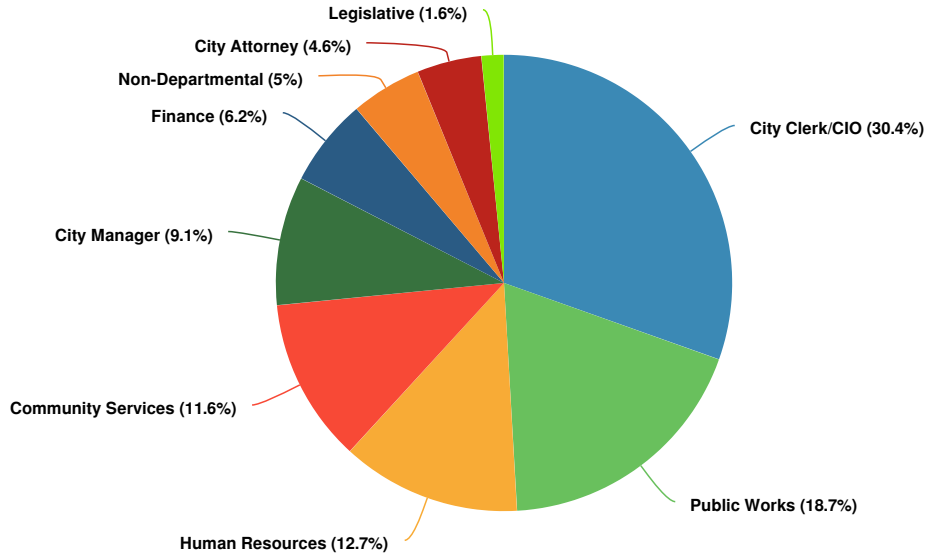
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Equipment Operations	\$2,674,618	\$2,677,819	\$2,874,500	7.3%
Risk Management	\$3,116,459	\$2,836,506	\$3,195,704	12.7%
Info Tech Oper	\$1,712,462	\$1,845,627	\$2,002,751	8.5%
Internal Operations	\$4,717,224	\$4,539,069	\$5,545,638	22.2%
Facilities Operations	\$1,586,770	\$1,574,889	\$1,793,211	13.9%



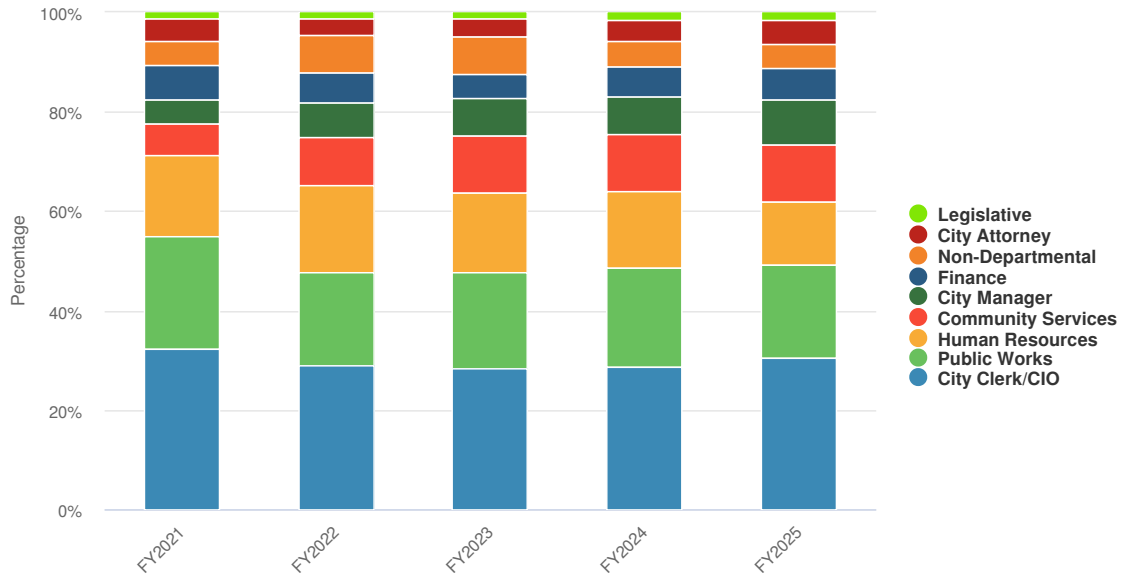
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Total:	\$13,807,533	\$13,473,910	\$15,411,804	14.4%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Expenditures				
Legislative	\$165,917	\$198,090	\$243,062	22.7%
City Manager	\$1,015,191	\$1,011,387	\$1,407,790	39.2%
City Clerk/CIO	\$3,931,221	\$3,871,138	\$4,692,053	21.2%
City Attorney	\$477,289	\$560,881	\$706,462	26%
Finance	\$690,255	\$816,369	\$962,627	17.9%
Human Resources	\$2,209,413	\$2,078,935	\$1,959,752	-5.7%
Public Works	\$2,674,618	\$2,677,819	\$2,874,500	7.3%
Community Services	\$1,587,989	\$1,574,889	\$1,793,211	13.9%
Non-Departmental	\$1,055,639	\$684,403	\$772,347	12.8%
Total Expenditures:	\$13,807,533	\$13,473,910	\$15,411,804	14.4%

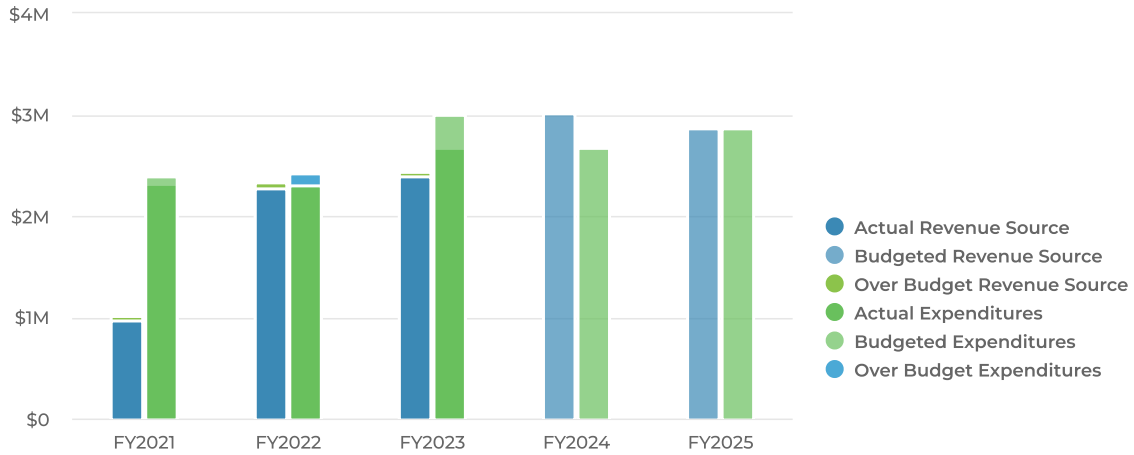




Equipment Operations

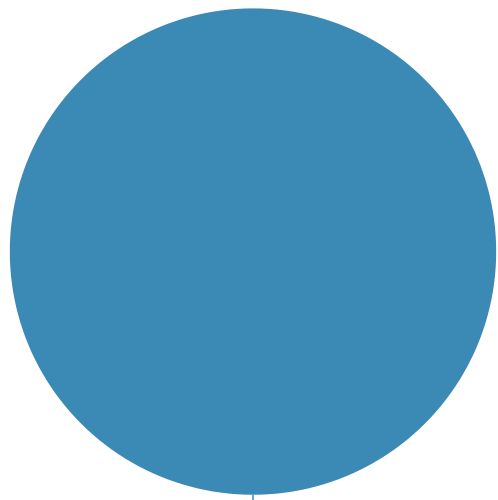
Summary

The City of Eureka is projecting \$2.87M of revenue in FY2025, which represents a 4.9% decrease over the prior year. Budgeted expenditures are projected to increase by 7.3% or \$196.68K to \$2.87M in FY2025.



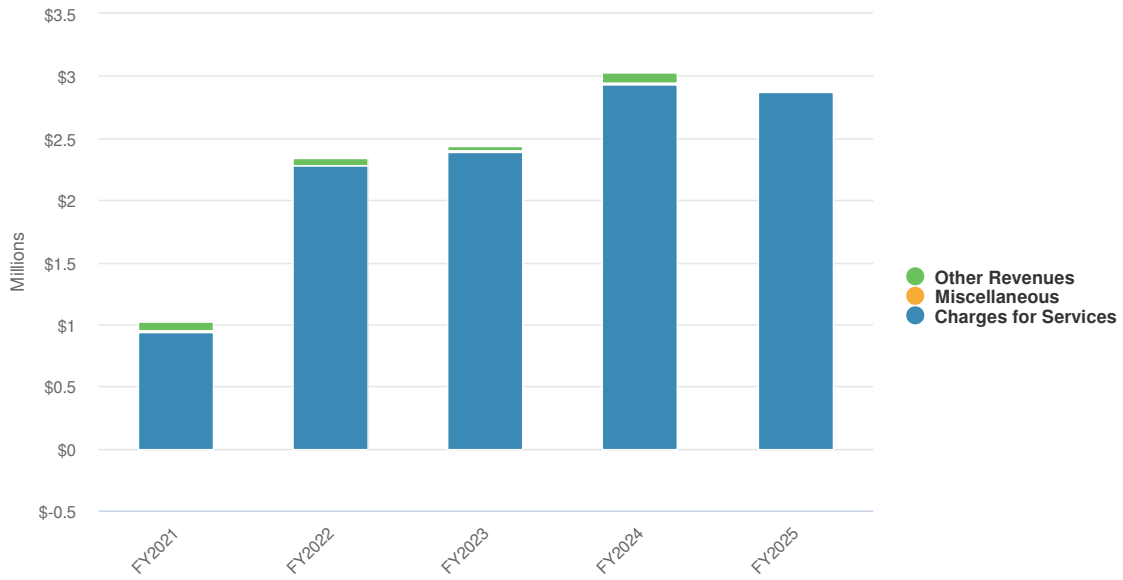
Revenues by Source

Projected 2025 Revenues by Source



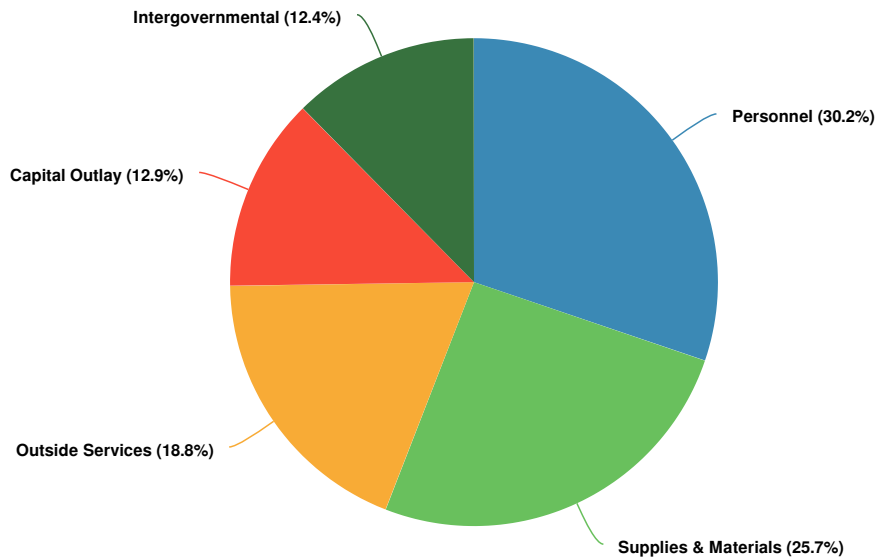
Charges for Services (100%)

Budgeted and Historical 2025 Revenues by Source

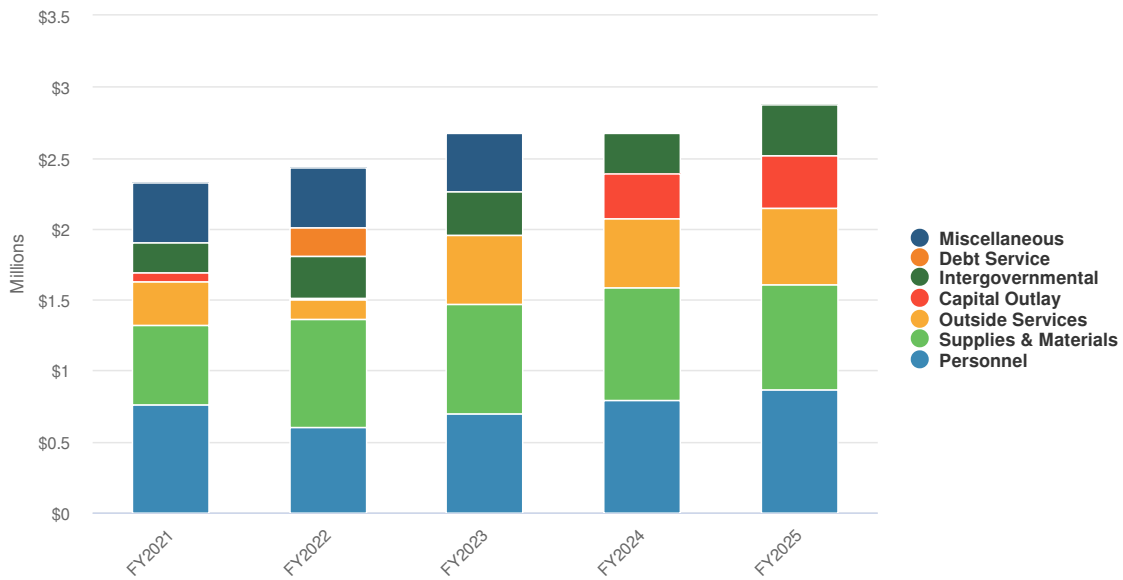


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

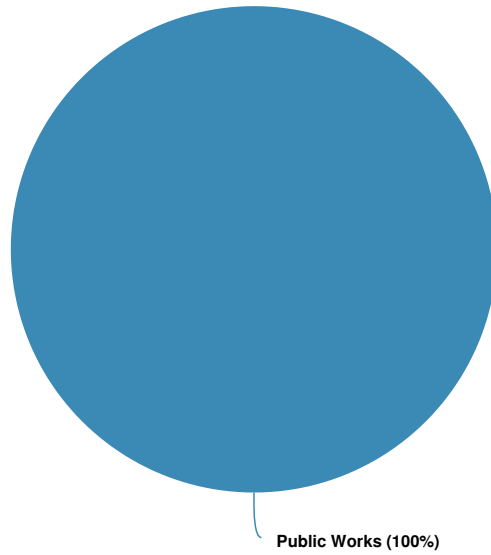


Equipment Operations Comprehensive Summary

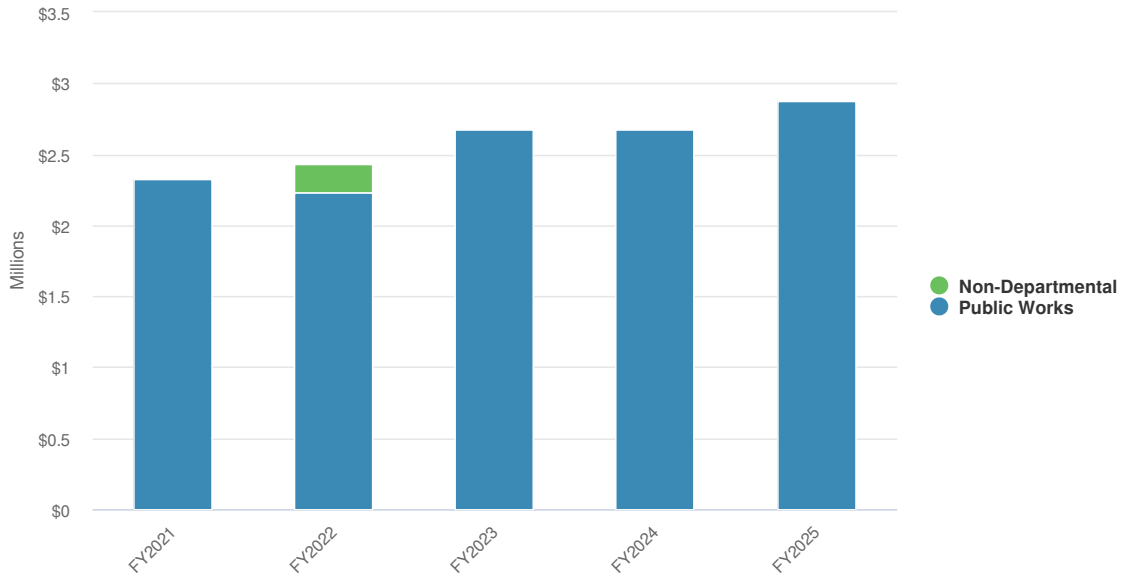
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Beginning Fund Balance:	\$98,361	-\$136,350	\$209,036
Revenues			
Charges for Services	\$2,384,635	\$2,927,808	\$2,874,489
Miscellaneous	\$17,650	\$12,650	\$0
Other Revenues	\$37,622	\$82,747	\$0
Total Revenues:	\$2,439,907	\$3,023,206	\$2,874,489
Expenditures			
Personnel	\$698,107	\$795,613	\$868,780
Supplies & Materials	\$770,055	\$788,500	\$738,500
Outside Services	\$488,720	\$485,454	\$541,743
Miscellaneous	\$409,510	\$0	\$0
Intergovernmental	\$305,141	\$293,252	\$355,477
Capital Outlay	\$3,085	\$315,000	\$370,000
Total Expenditures:	\$2,674,618	\$2,677,819	\$2,874,500
Total Revenues Less Expenditures:	-\$234,711	\$345,386	-\$11
Ending Fund Balance:	-\$136,350	\$209,036	\$209,025

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

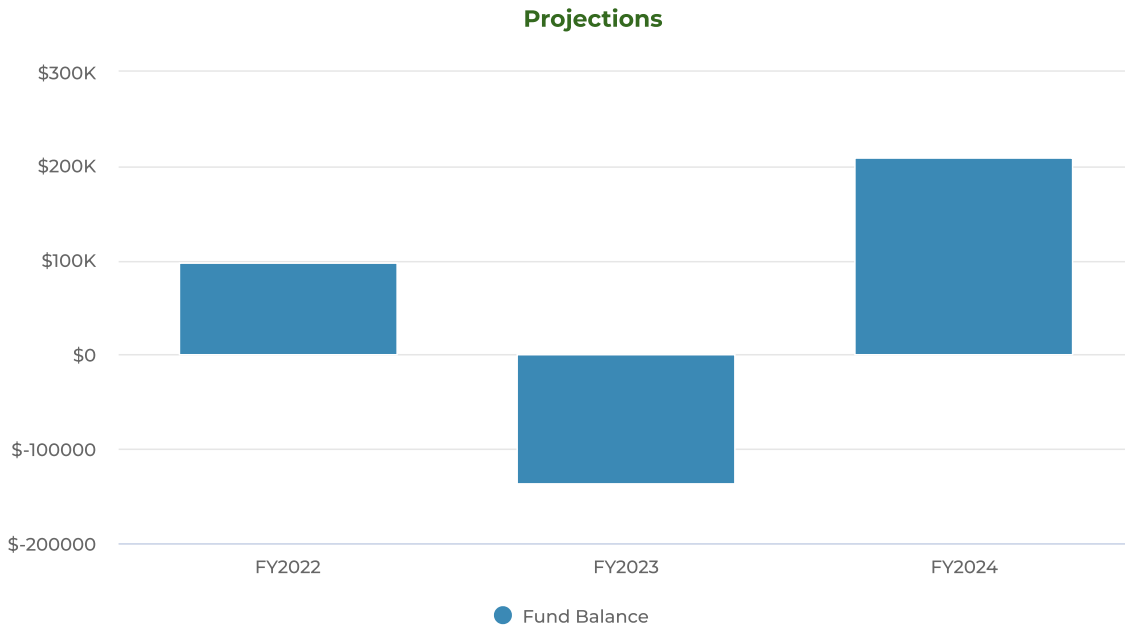


Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Expenditures				
Public Works	\$2,674,618	\$2,677,819	\$2,874,500	7.3%
Non-Departmental	\$0	\$0	\$0	0%



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Total Expenditures:	\$2,674,618	\$2,677,819	\$2,874,500	7.3%

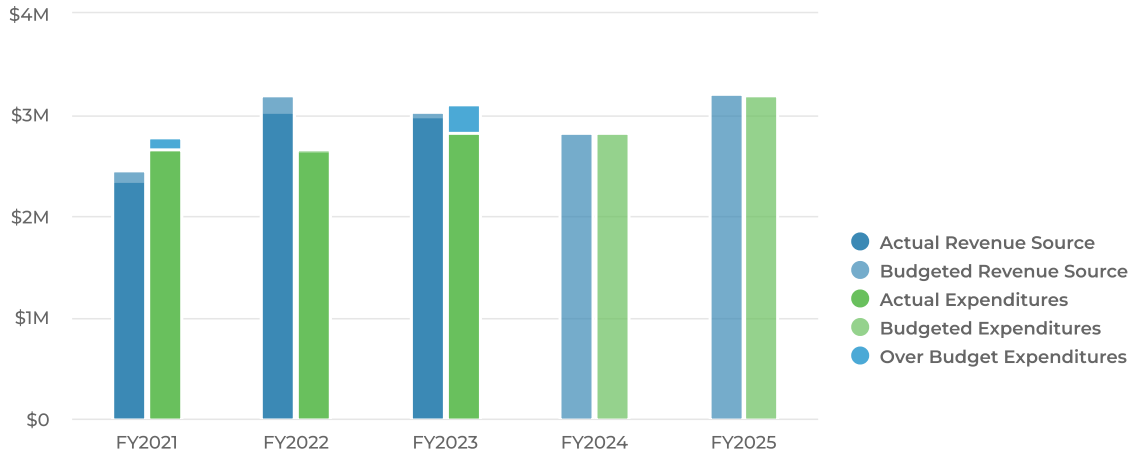
Fund Balance





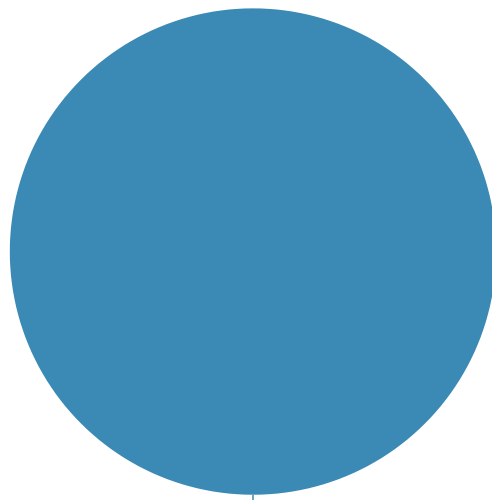
Summary

The City of Eureka is projecting \$3.21M of revenue in FY2025, which represents a 13.3% increase over the prior year. Budgeted expenditures are projected to increase by 12.7% or \$359.2K to \$3.2M in FY2025.



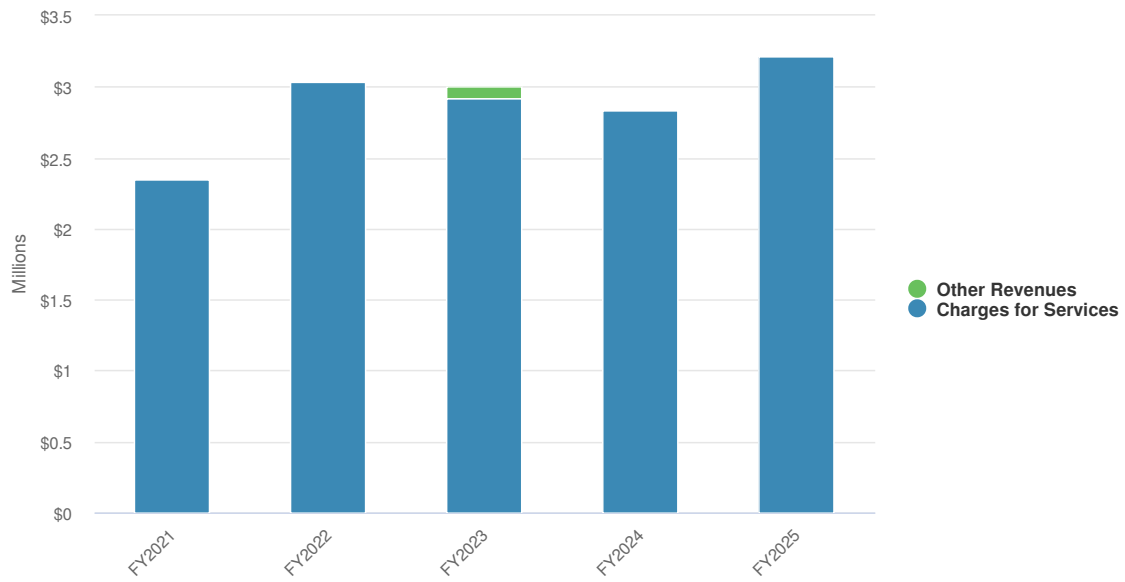
Revenues by Source

Projected 2025 Revenues by Source



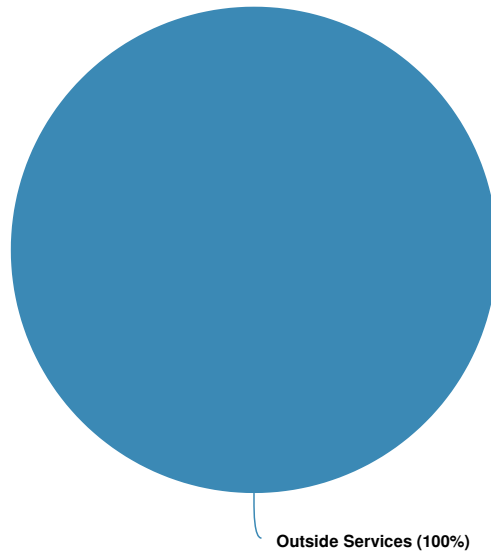
Charges for Services (100%)

Budgeted and Historical 2025 Revenues by Source

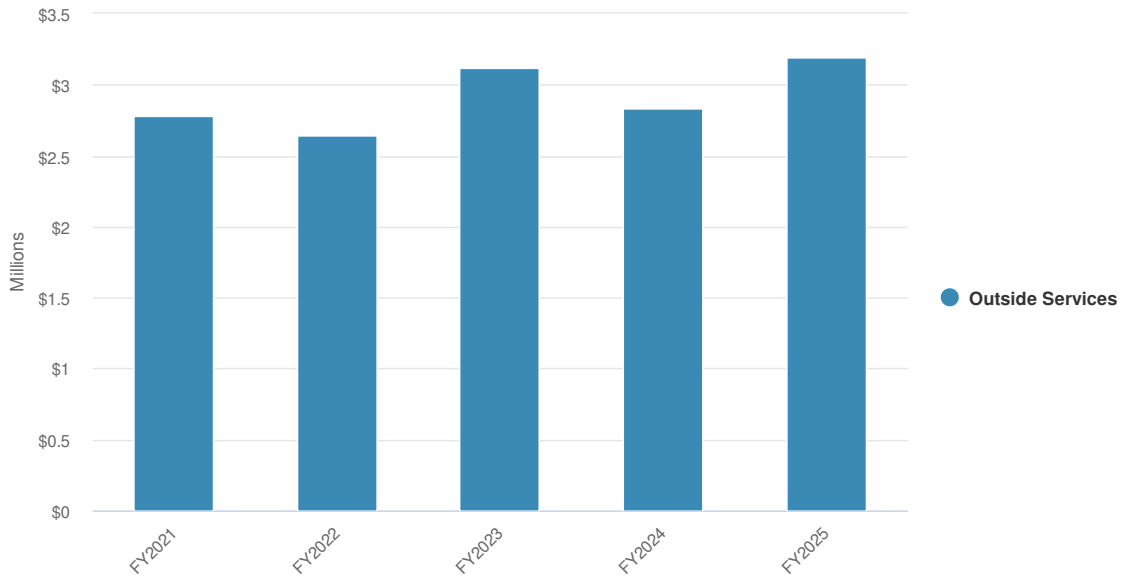


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

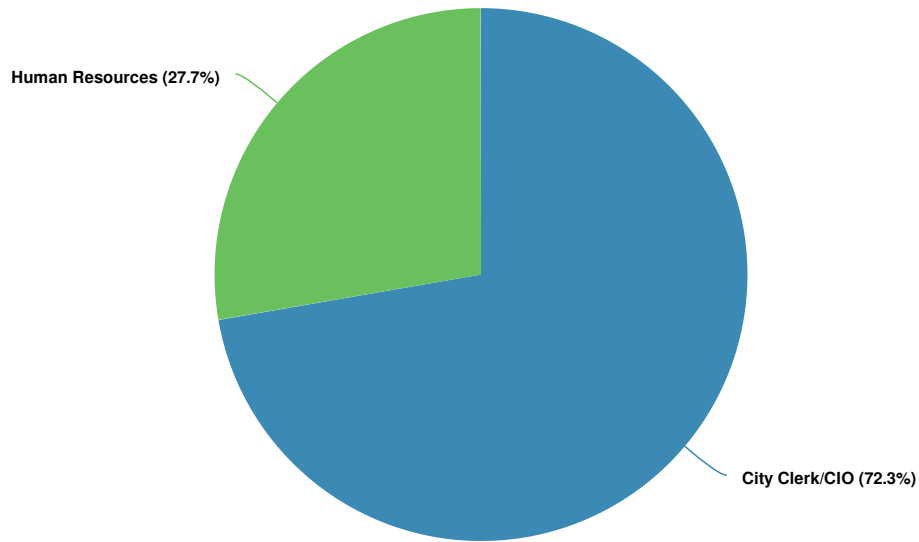


Risk Management Comprehensive Summary

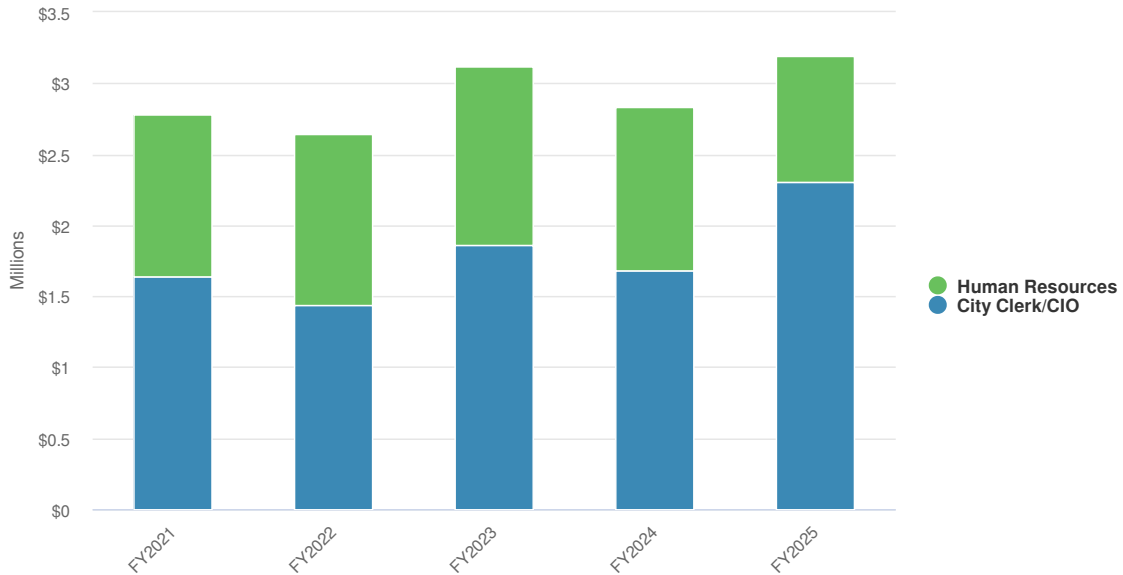
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Beginning Fund Balance:	-\$185,395	-\$303,408	-\$303,263
Revenues			
Charges for Services	\$2,917,206	\$2,836,651	\$3,213,684
Other Revenues	\$81,240	\$0	\$0
Total Revenues:	\$2,998,446	\$2,836,651	\$3,213,684
Expenditures			
Outside Services	\$3,116,459	\$2,836,506	\$3,195,704
Total Expenditures:	\$3,116,459	\$2,836,506	\$3,195,704
Total Revenues Less Expenditures:	-\$118,013	\$145	\$17,980
Ending Fund Balance:	-\$303,408	-\$303,263	-\$285,283

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

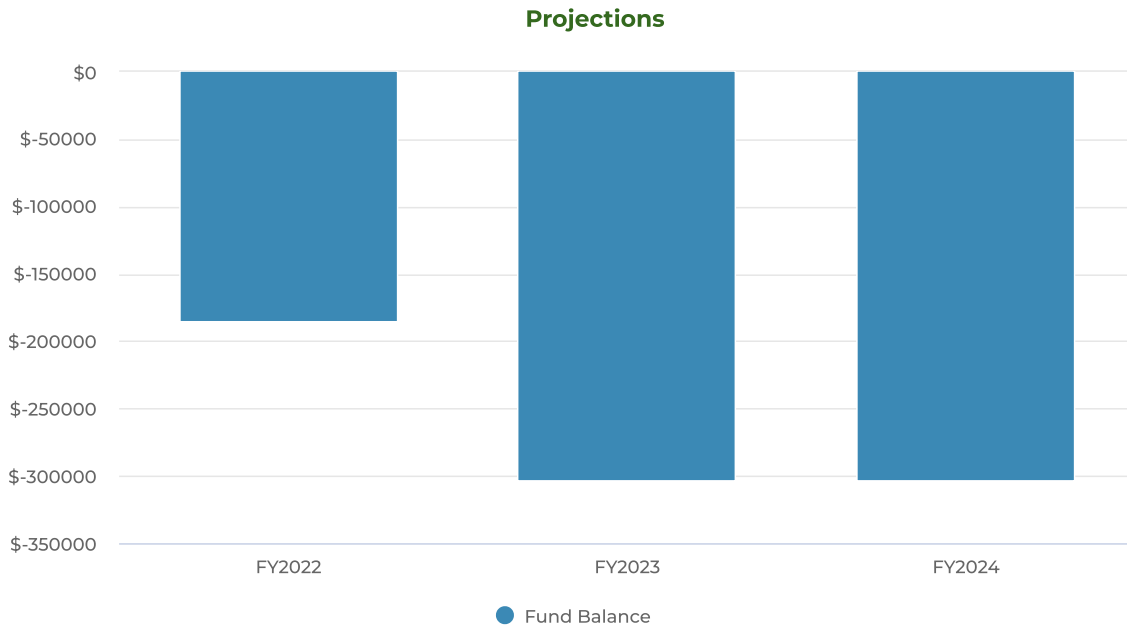


Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Expenditures				
City Clerk/CIO	\$1,860,751	\$1,681,081	\$2,309,926	37.4%
Human Resources	\$1,255,708	\$1,155,425	\$885,778	-23.3%



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Total Expenditures:	\$3,116,459	\$2,836,506	\$3,195,704	12.7%

Fund Balance

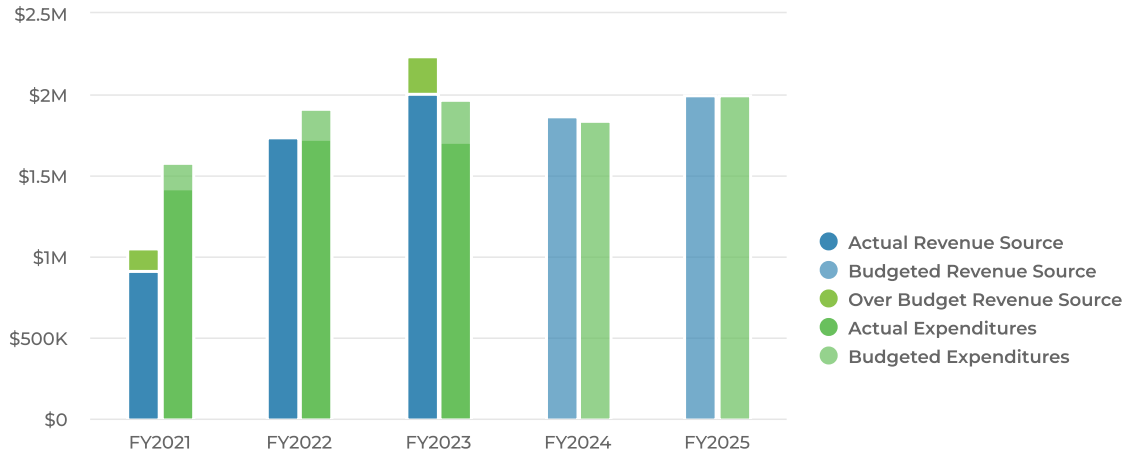




Technology Operations

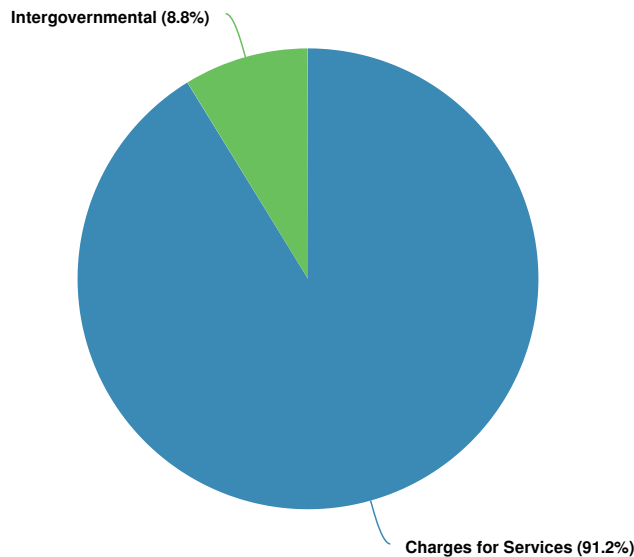
Summary

The City of Eureka is projecting \$2M of revenue in FY2025, which represents a 6.9% increase over the prior year. Budgeted expenditures are projected to increase by 8.5% or \$157.12K to \$2M in FY2025.

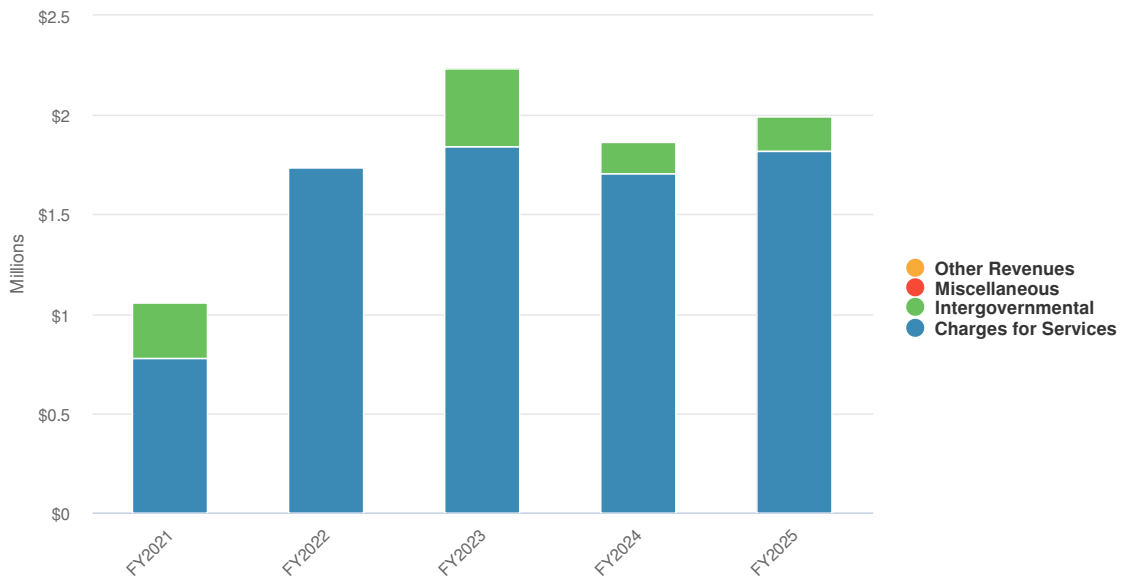


Revenues by Source

Projected 2025 Revenues by Source

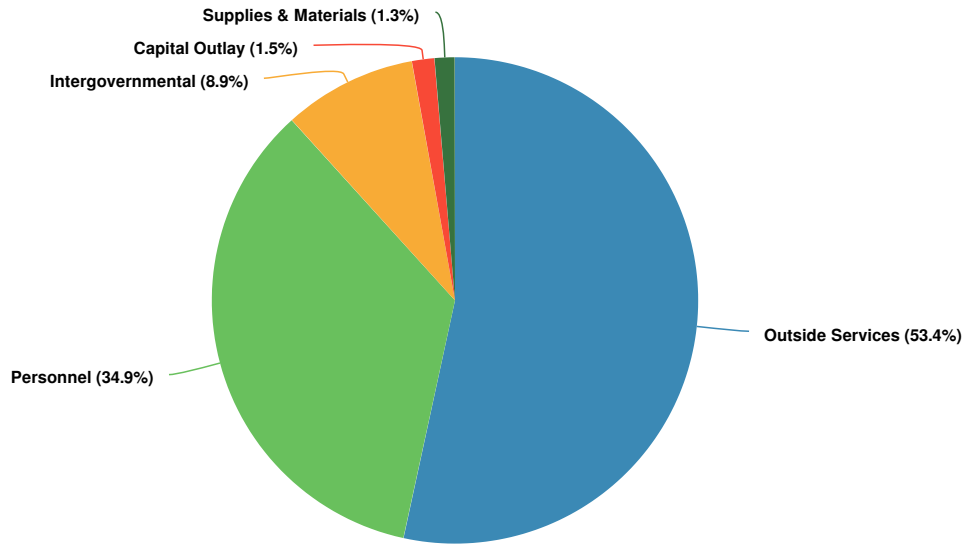


Budgeted and Historical 2025 Revenues by Source

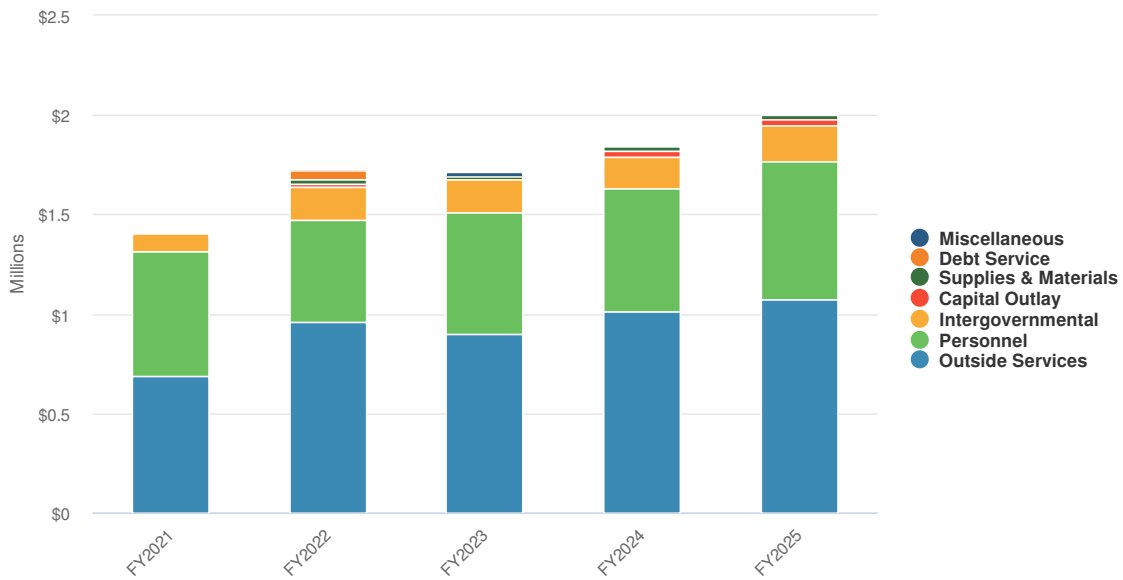


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



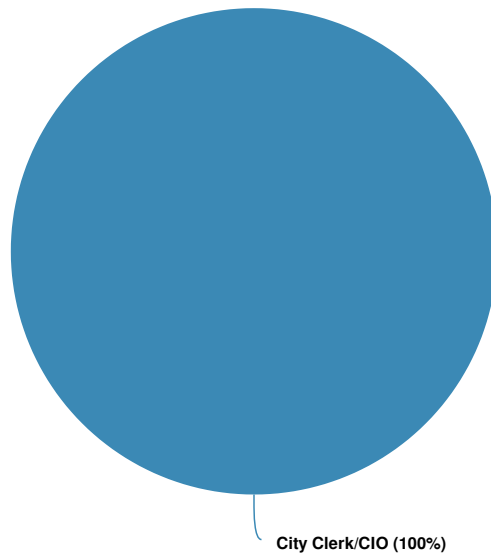
Technology Operations Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Beginning Fund Balance:	\$77,851	\$602,174	\$623,174
Revenues			
Intergovernmental	\$392,728	\$162,262	\$174,748
Charges for Services	\$1,842,118	\$1,704,365	\$1,820,892
Other Revenues	\$1,939	\$0	\$0
Total Revenues:	\$2,236,785	\$1,866,627	\$1,995,640
Expenditures			
Personnel	\$609,740	\$617,831	\$698,721
Supplies & Materials	\$20,218	\$26,750	\$26,750
Outside Services	\$897,916	\$1,014,700	\$1,069,700
Miscellaneous	\$18,084	\$0	\$0
Intergovernmental	\$166,503	\$156,345	\$177,580
Capital Outlay	\$0	\$30,000	\$30,000
Total Expenditures:	\$1,712,462	\$1,845,627	\$2,002,751
Total Revenues Less Expenditures:	\$524,323	\$21,000	-\$7,111
Ending Fund Balance:	\$602,174	\$623,174	\$616,063

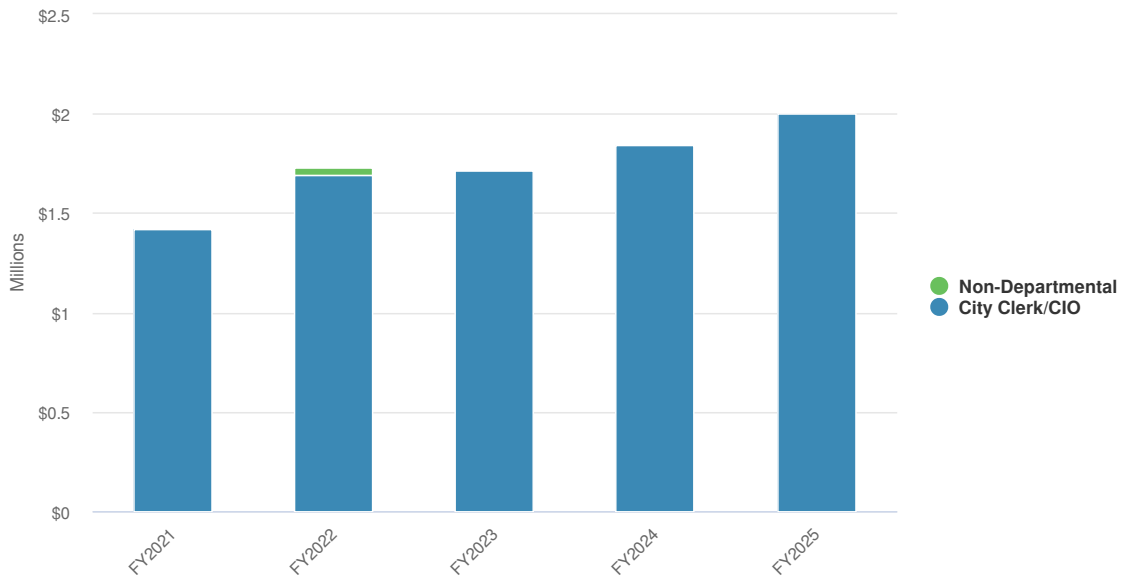


Expenditures by Function

Budgeted Expenditures by Function



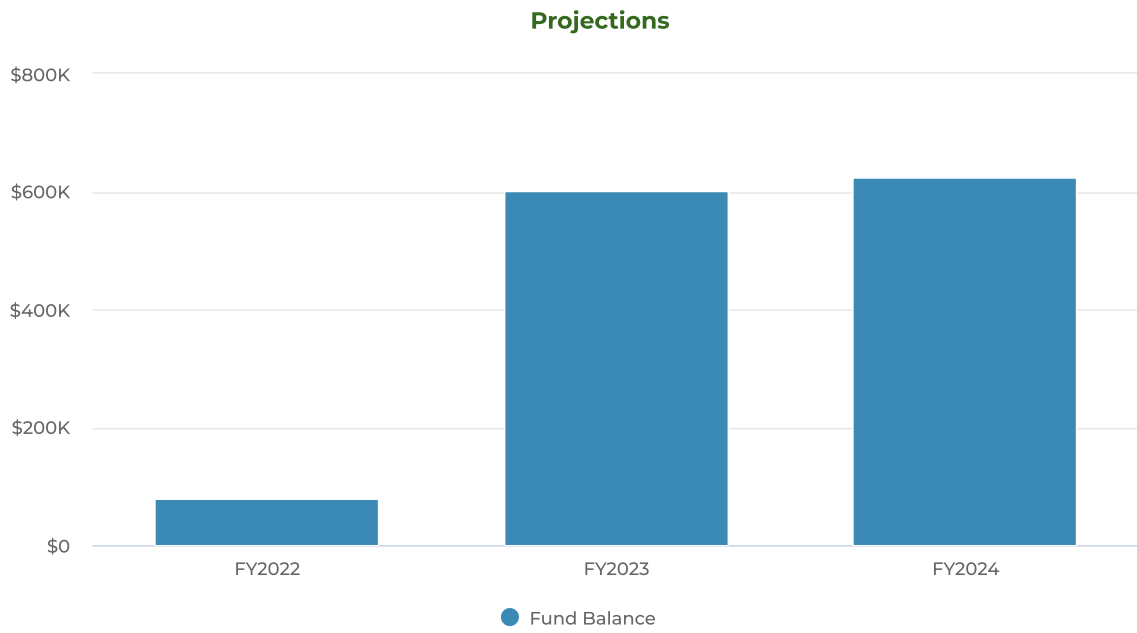
Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Expenditures				
City Clerk/CIO	\$1,712,462	\$1,845,627	\$2,002,751	8.5%
Total Expenditures:	\$1,712,462	\$1,845,627	\$2,002,751	8.5%



Fund Balance

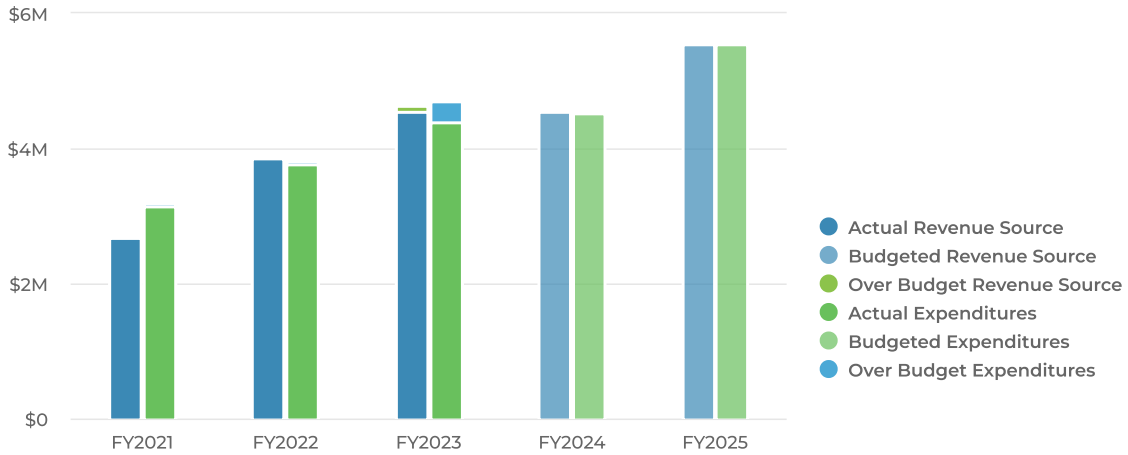




Internal Operations

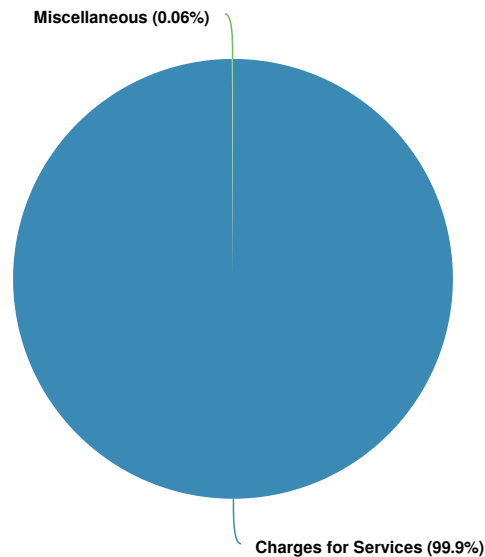
Summary

The City of Eureka is projecting \$5.56M of revenue in FY2025, which represents a 21.9% increase over the prior year. Budgeted expenditures are projected to increase by 22.2% or \$1.01M to \$5.55M in FY2025.

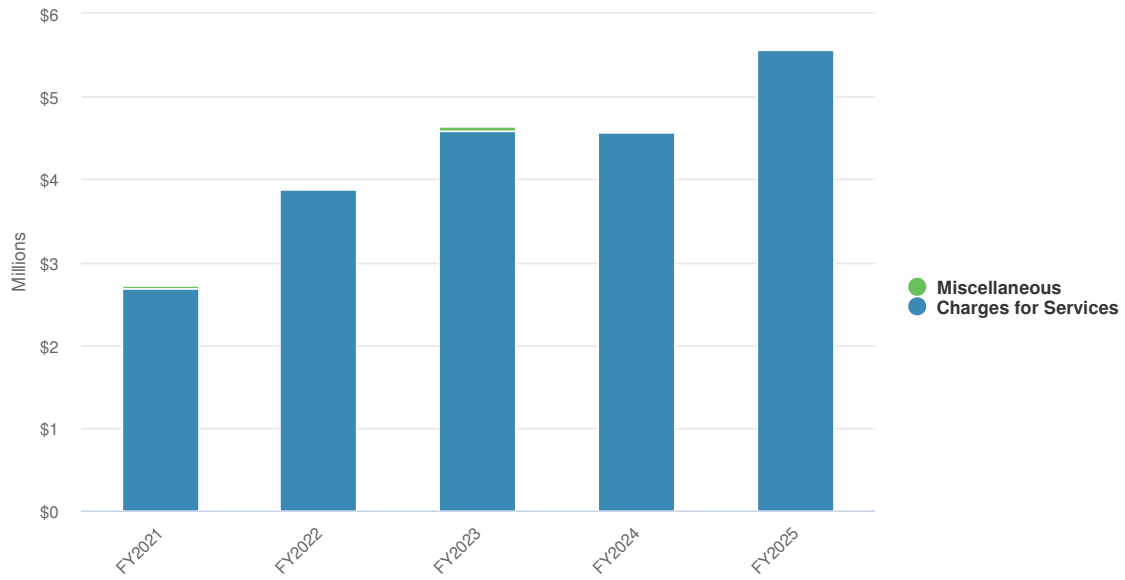


Revenues by Source

Projected 2025 Revenues by Source

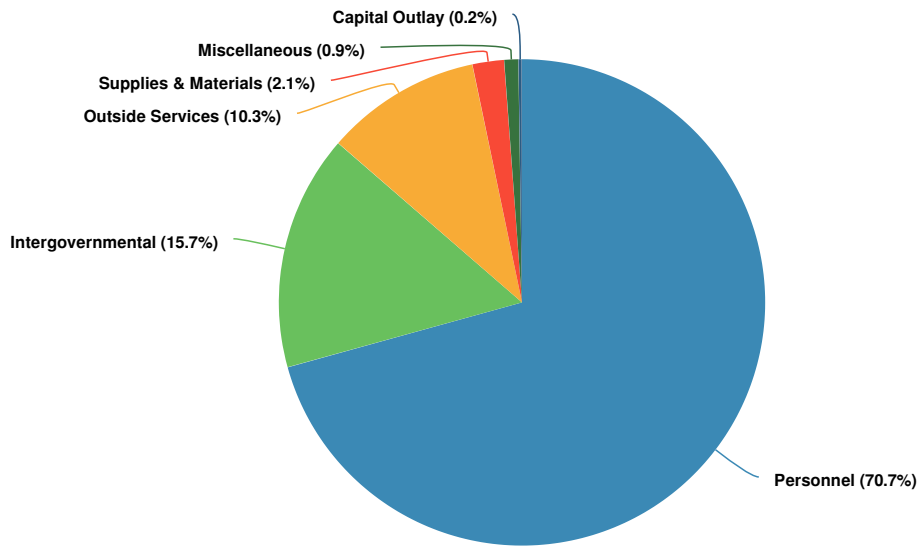


Budgeted and Historical 2025 Revenues by Source

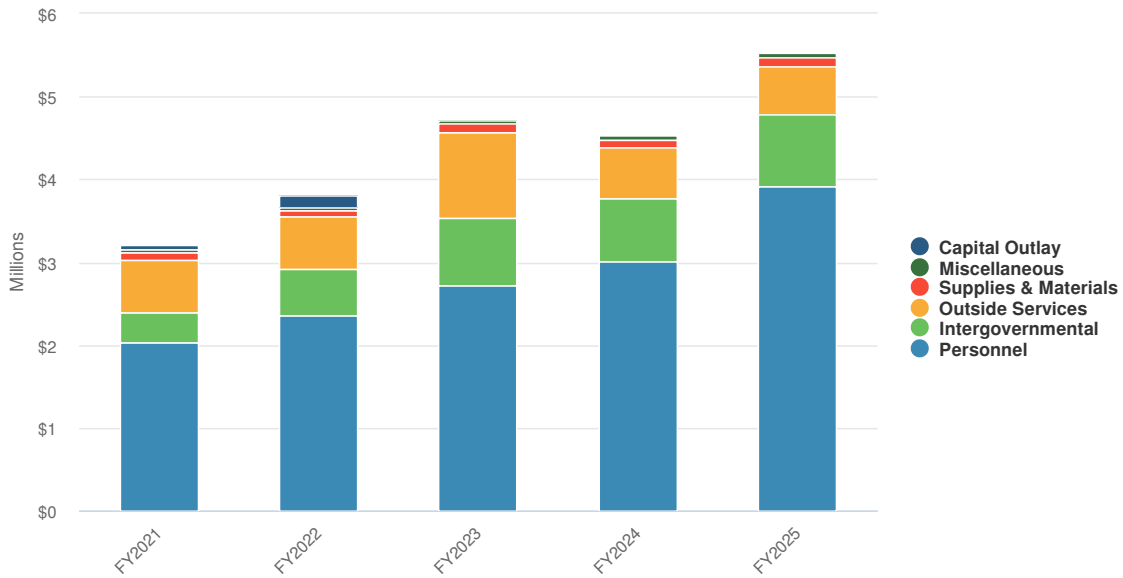


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



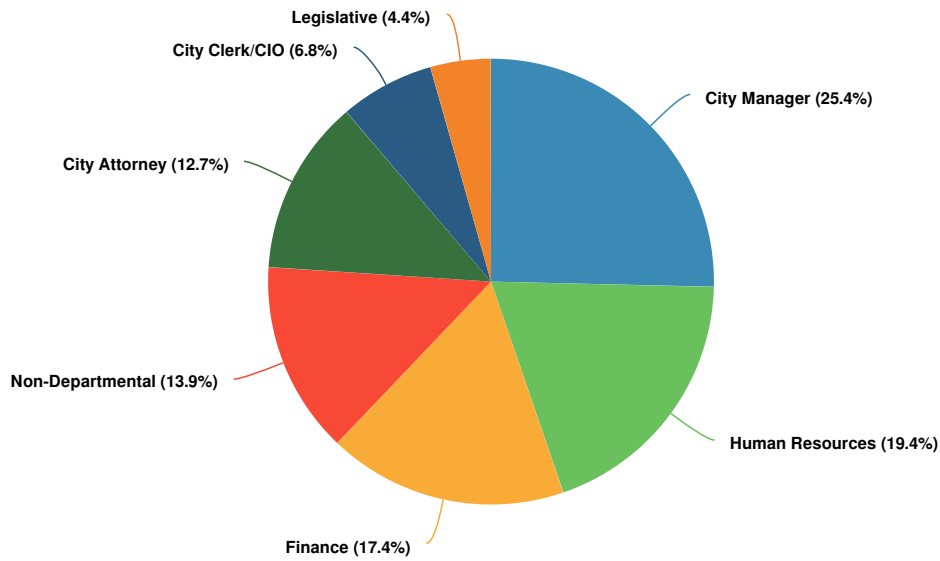
Internal Operations Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Beginning Fund Balance:	-\$245,600	-\$326,107	-\$301,909
Revenues			
Charges for Services	\$4,581,427	\$4,559,778	\$5,560,053
Miscellaneous	\$55,289	\$3,489	\$3,489
Total Revenues:	\$4,636,716	\$4,563,267	\$5,563,541
Expenditures			
Personnel	\$2,712,672	\$3,001,606	\$3,921,324
Supplies & Materials	\$105,433	\$104,500	\$117,250
Outside Services	\$1,047,305	\$612,300	\$573,950
Miscellaneous	\$31,717	\$51,400	\$51,400
Intergovernmental	\$816,154	\$764,263	\$868,764
Capital Outlay	\$3,942	\$5,000	\$12,950
Total Expenditures:	\$4,717,224	\$4,539,069	\$5,545,638
Total Revenues Less Expenditures:	-\$80,507	\$24,198	\$17,903
Ending Fund Balance:	-\$326,107	-\$301,909	-\$284,006

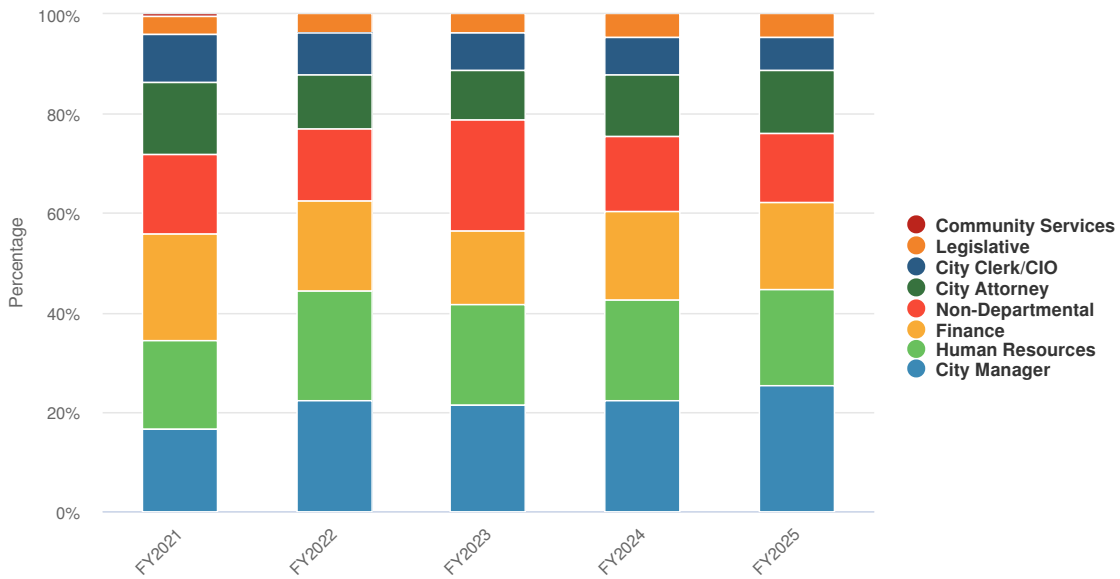


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

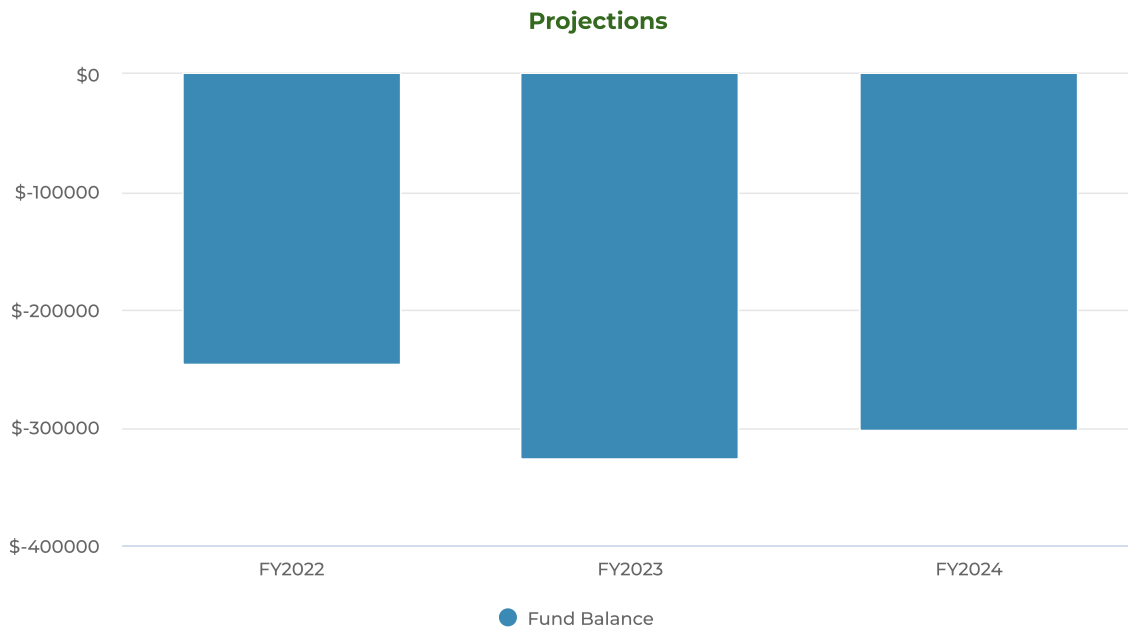


Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Expenditures				
Legislative	\$165,917	\$198,090	\$243,062	22.7%
City Manager	\$1,015,191	\$1,011,387	\$1,407,790	39.2%



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
City Clerk/CIO	\$358,007	\$344,430	\$379,376	10.1%
City Attorney	\$477,289	\$560,881	\$706,462	26%
Finance	\$690,255	\$816,369	\$962,627	17.9%
Human Resources	\$953,705	\$923,510	\$1,073,974	16.3%
Community Services	\$1,218	\$0	\$0	0%
Non-Departmental	\$1,055,639	\$684,403	\$772,347	12.8%
Total Expenditures:	\$4,717,224	\$4,539,069	\$5,545,638	22.2%

Fund Balance

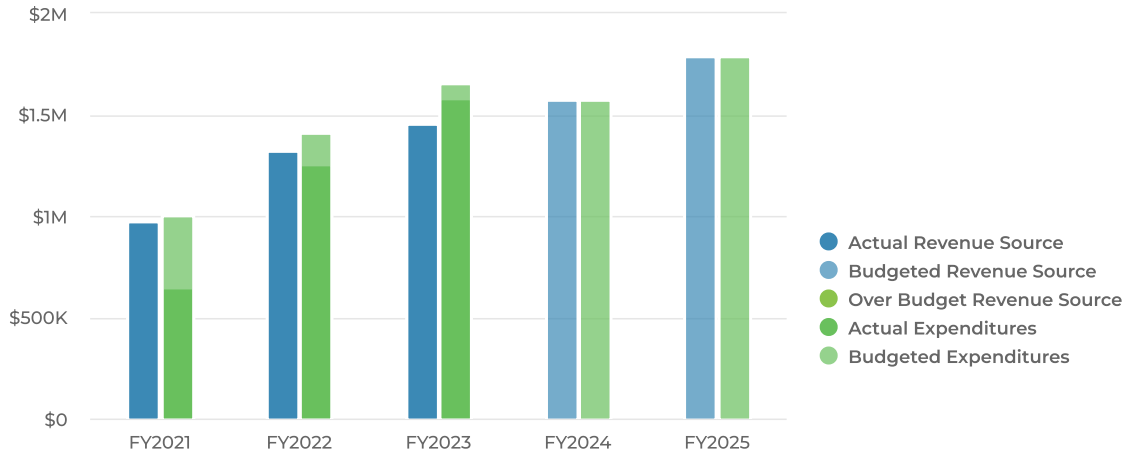




Facilities Operations

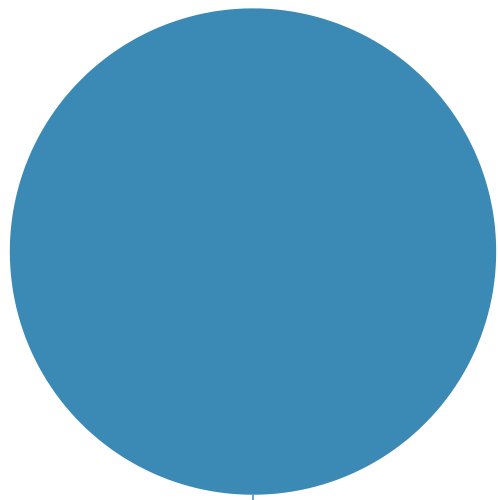
Summary

The City of Eureka is projecting \$1.79M of revenue in FY2025, which represents a 13.9% increase over the prior year. Budgeted expenditures are projected to increase by 13.9% or \$218.32K to \$1.79M in FY2025.



Revenues by Source

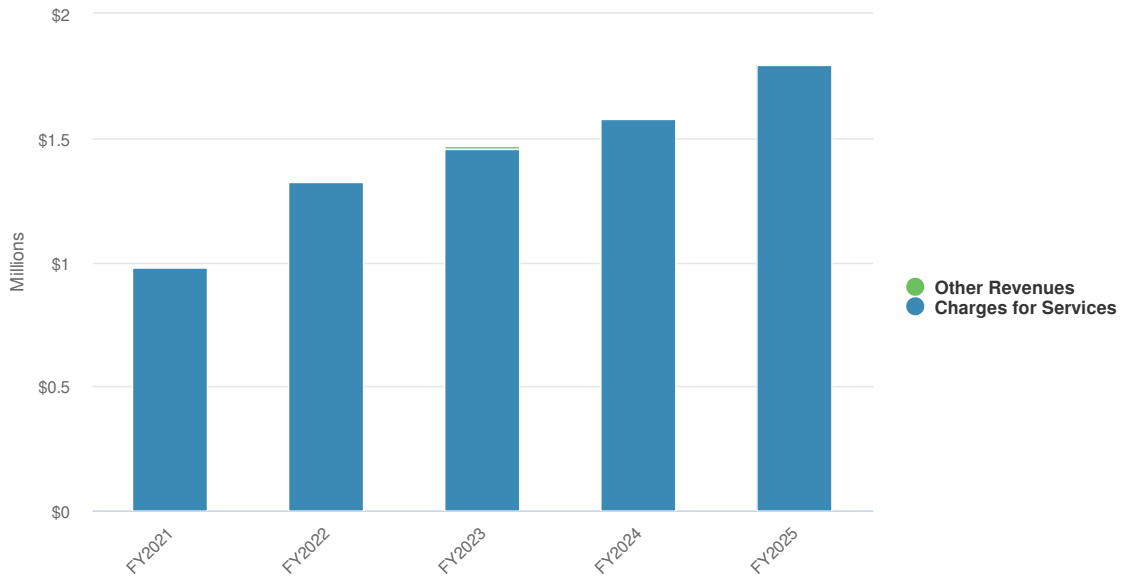
Projected 2025 Revenues by Source



Charges for Services (100%)

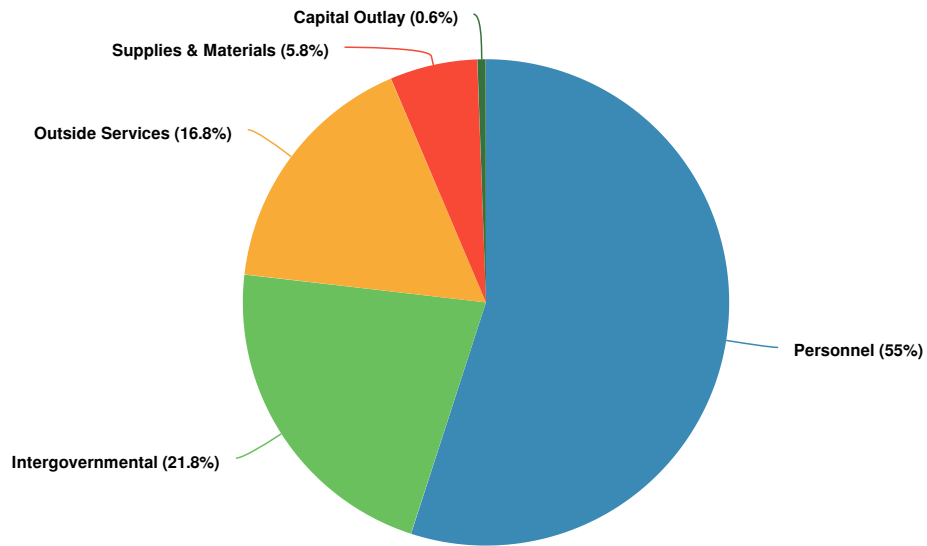


Budgeted and Historical 2025 Revenues by Source

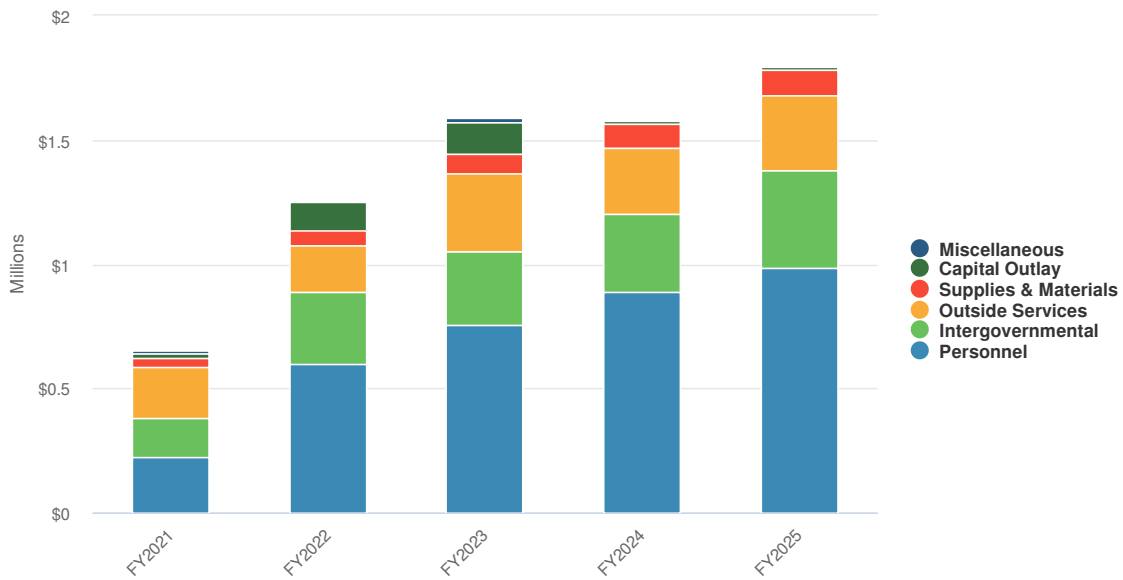


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



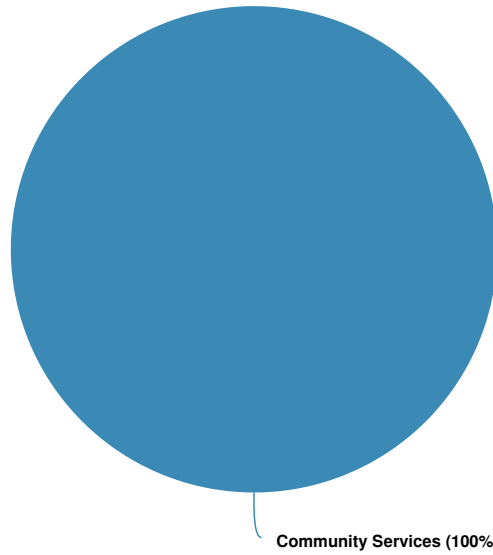
Facilities Operations Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Beginning Fund Balance:	\$111,605	-\$9,607	-\$9,607
Revenues			
Charges for Services	\$1,458,620	\$1,574,889	\$1,793,211
Other Revenues	\$6,938	\$0	\$0
Total Revenues:	\$1,465,558	\$1,574,889	\$1,793,211
Expenditures			
Personnel	\$756,091	\$890,816	\$986,155
Supplies & Materials	\$80,791	\$94,600	\$104,600
Outside Services	\$314,260	\$267,112	\$300,725
Miscellaneous	\$12,838	\$0	\$0
Intergovernmental	\$295,202	\$312,361	\$391,731
Capital Outlay	\$127,588	\$10,000	\$10,000
Total Expenditures:	\$1,586,770	\$1,574,889	\$1,793,211
Total Revenues Less Expenditures:	-\$121,212	\$0	\$0
Ending Fund Balance:	-\$9,607	-\$9,607	-\$9,607

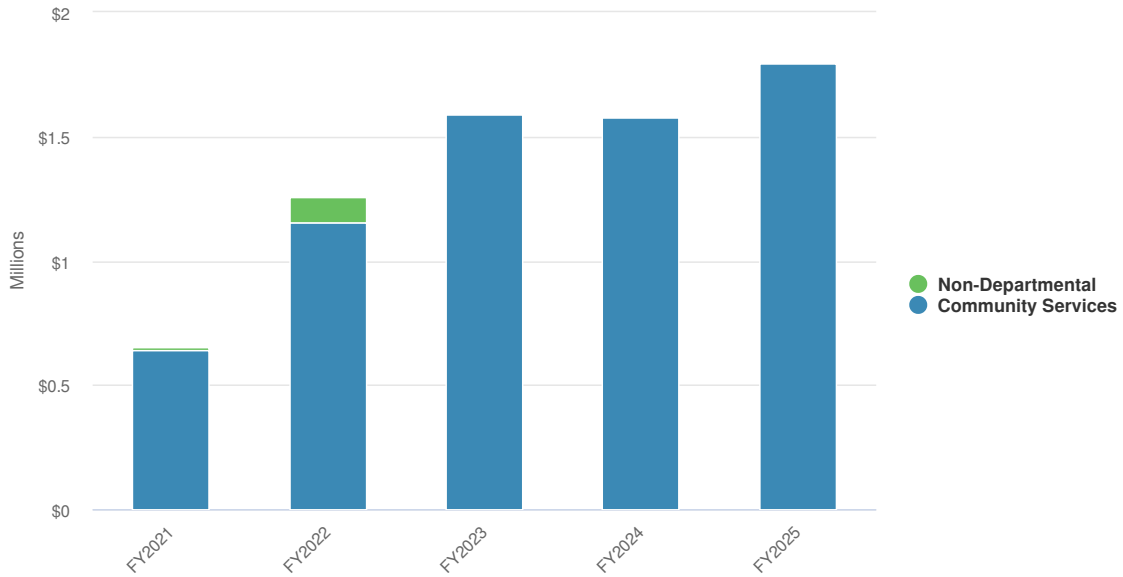


Expenditures by Function

Budgeted Expenditures by Function



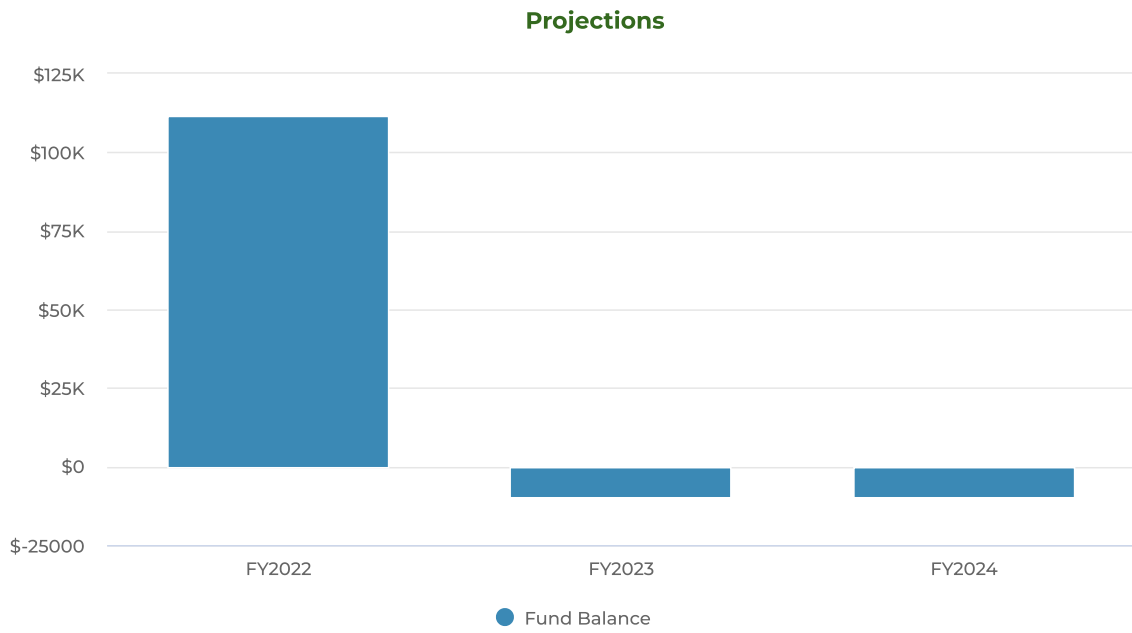
Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Expenditures				
Community Services	\$1,586,770	\$1,574,889	\$1,793,211	13.9%
Total Expenditures:	\$1,586,770	\$1,574,889	\$1,793,211	13.9%



Fund Balance



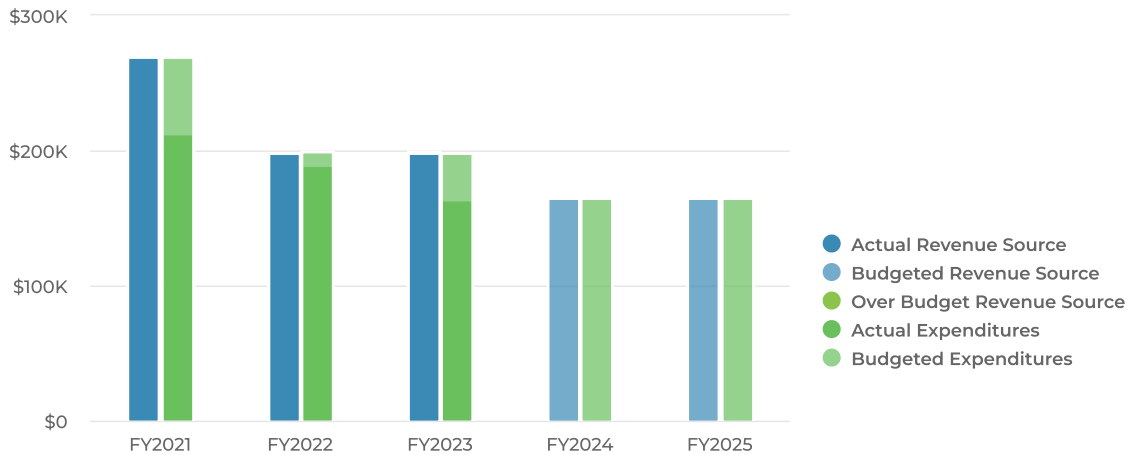


Trust Fund

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 the operations.

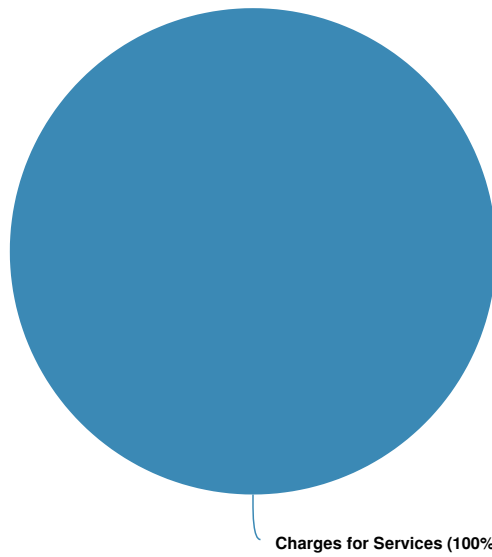
Summary

The City of Eureka is projecting \$165.96K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$165.96K in FY2025.

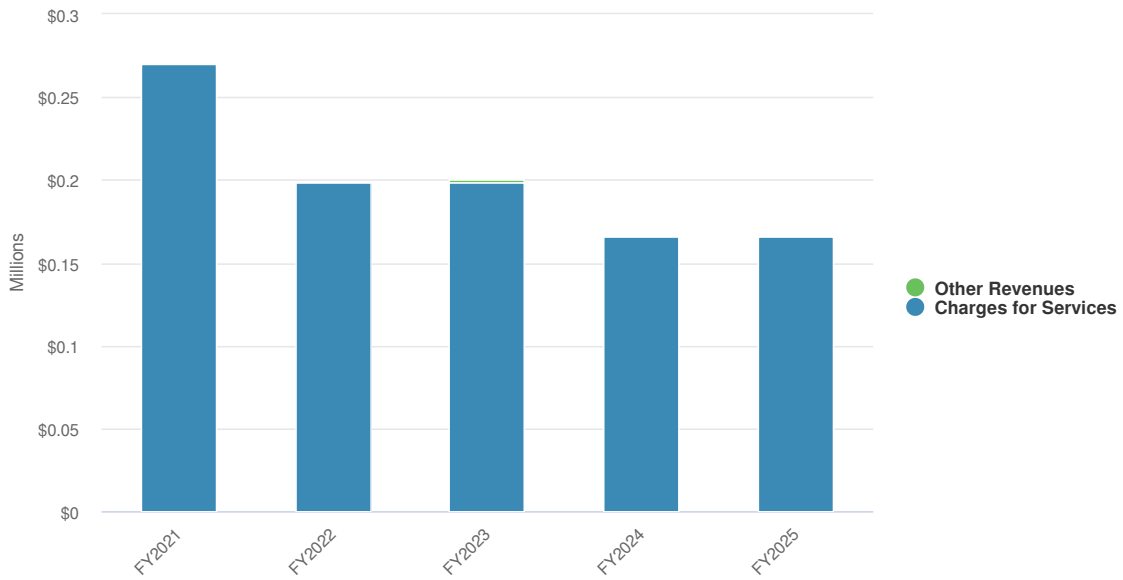


Revenues by Source

Projected 2025 Revenues by Source

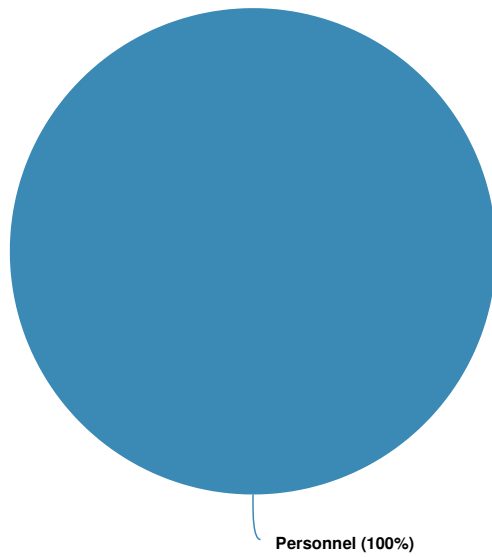


Budgeted and Historical 2025 Revenues by Source

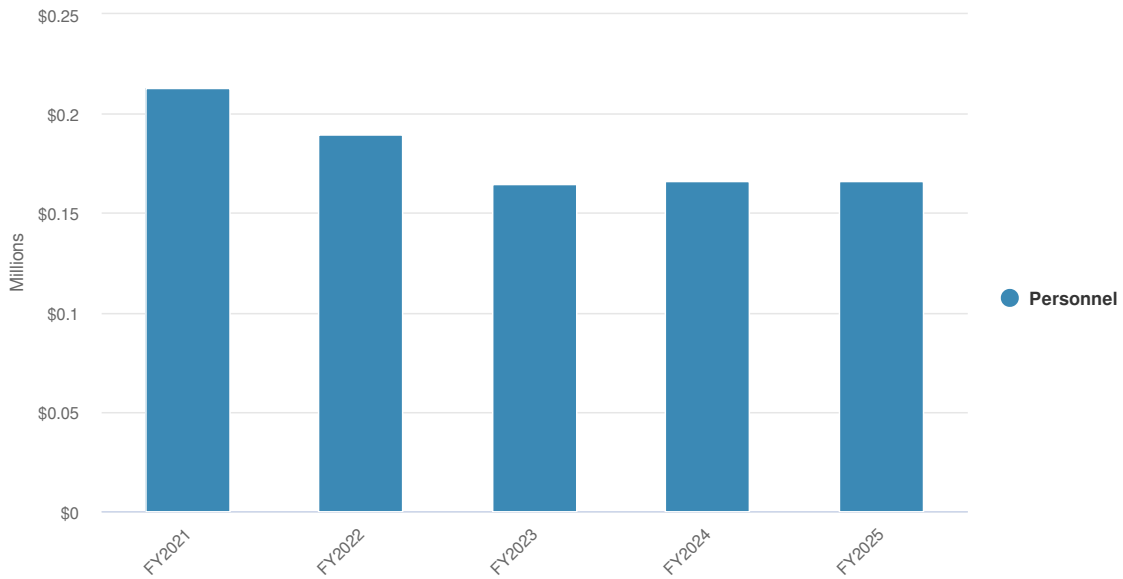


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Trust Fund Comprehensive Summary

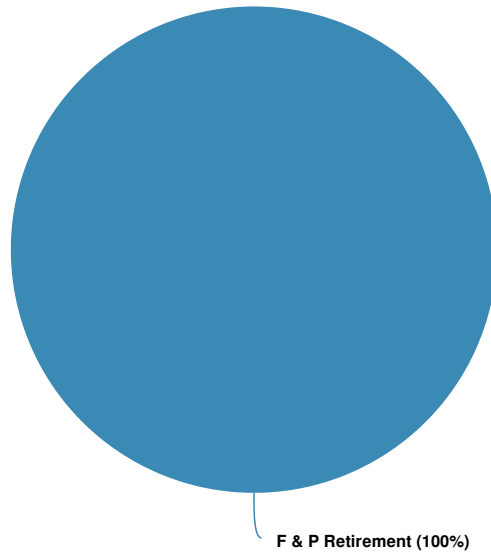
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Beginning Fund Balance:	\$71,804	\$107,064	\$107,064
Revenues			



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Charges for Services	\$198,594	\$165,961	\$165,961
Other Revenues	\$1,474	\$0	\$0
Total Revenues:	\$200,068	\$165,961	\$165,961
Expenditures			
Personnel	\$164,808	\$165,961	\$165,961
Total Expenditures:	\$164,808	\$165,961	\$165,961
Total Revenues Less Expenditures:	\$35,260	\$0	\$0
Ending Fund Balance:	\$107,064	\$107,064	\$107,064

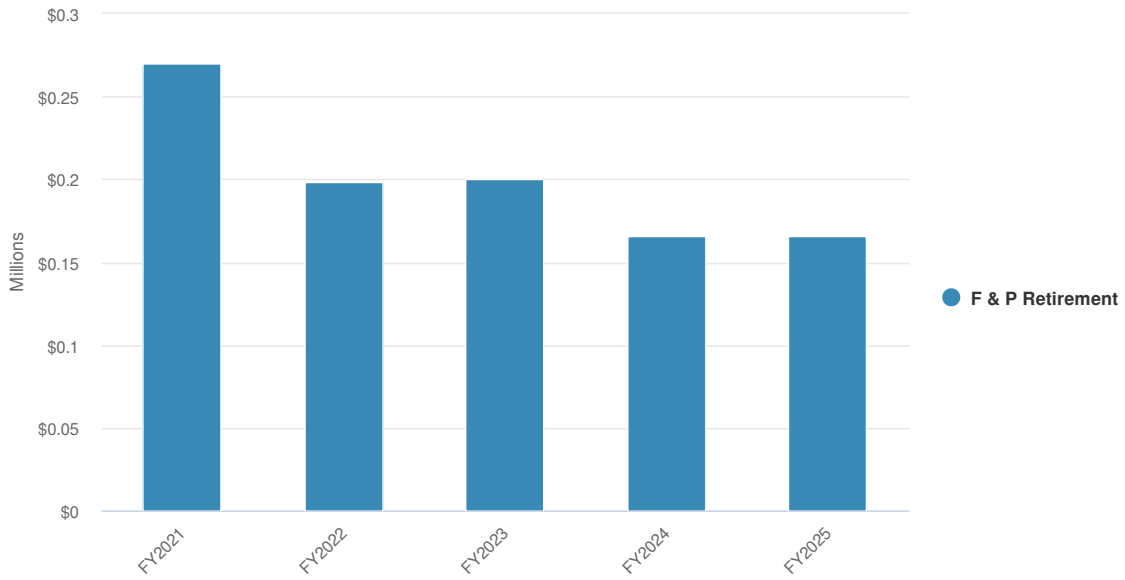
Revenue by Fund

2025 Revenue by Fund



F & P Retirement (100%)

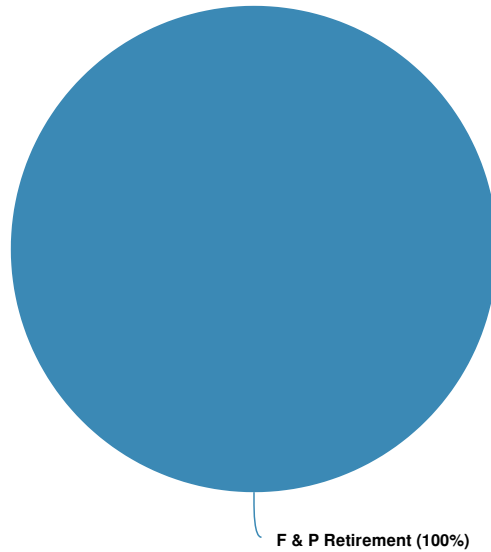
Budgeted and Historical 2025 Revenue by Fund



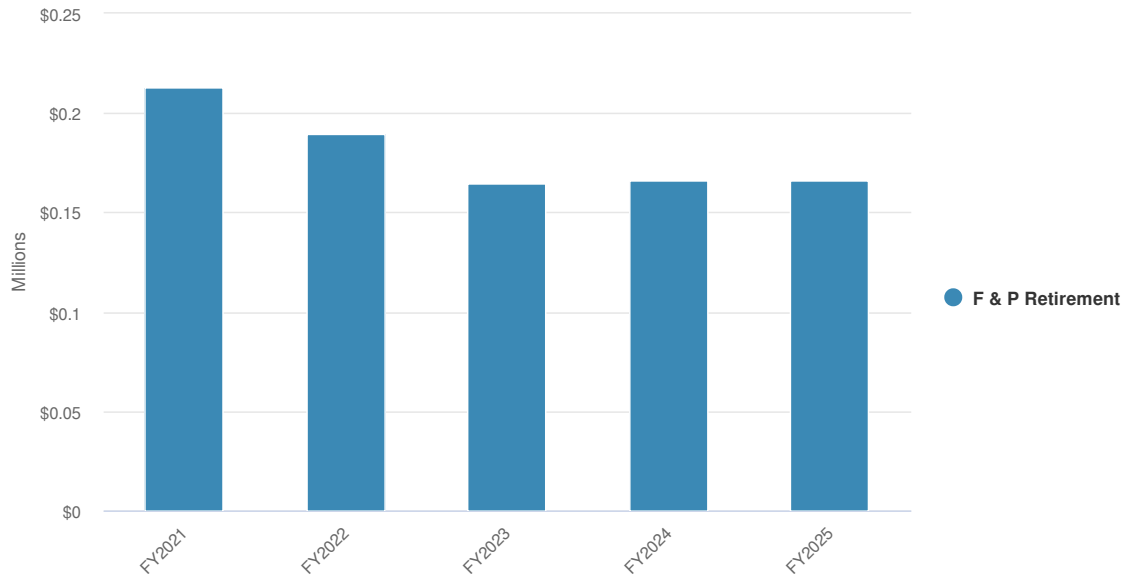
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
F & P Retirement	\$200,068	\$165,961	\$165,961	0%
Total F & P Retirement:	\$200,068	\$165,961	\$165,961	0%

Expenditures by Fund

2025 Expenditures by Fund



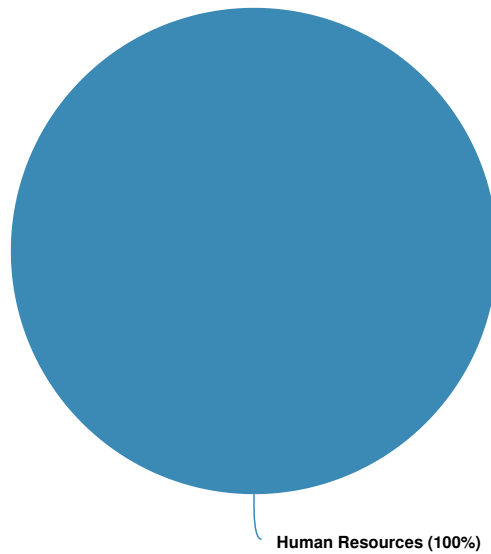
Budgeted and Historical 2025 Expenditures by Fund



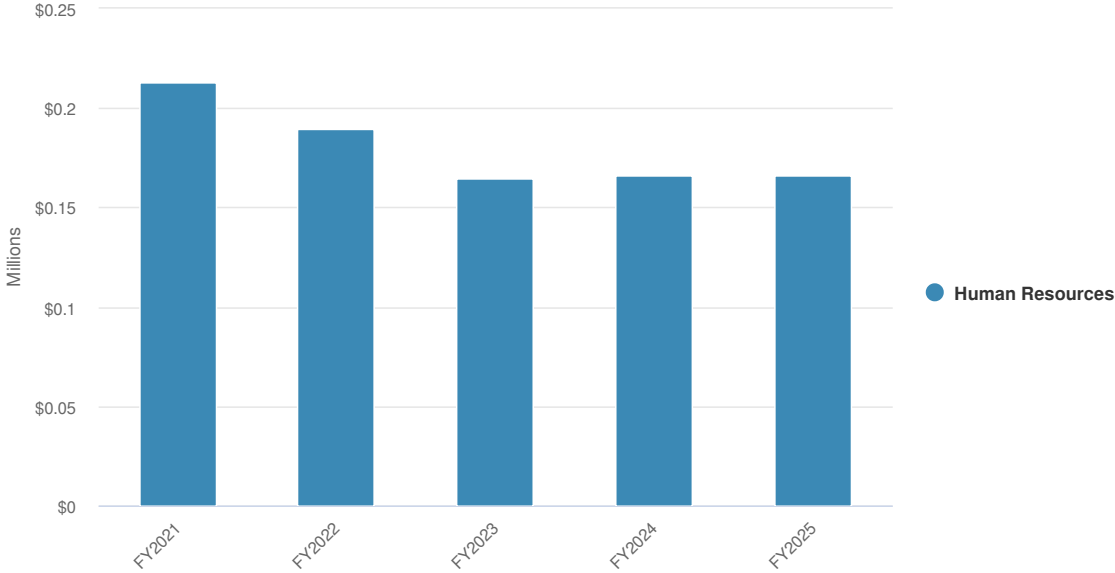
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
F & P Retirement	\$164,808	\$165,961	\$165,961	0%
Total F & P Retirement:	\$164,808	\$165,961	\$165,961	0%

Expenditures by Function

Budgeted Expenditures by Function

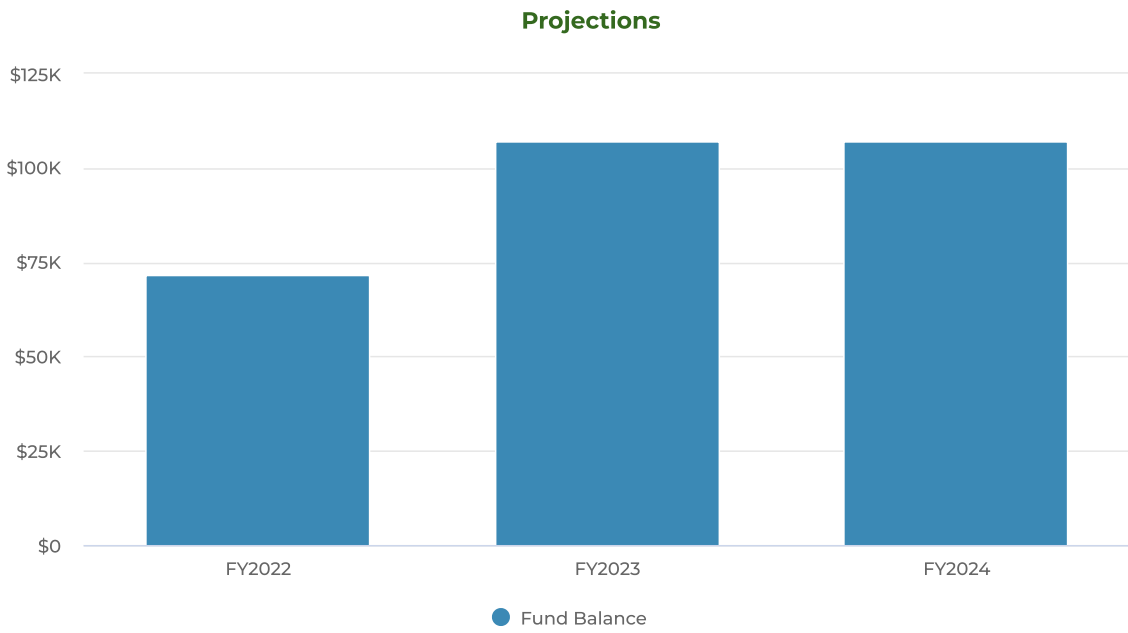


Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Expenditures				
Human Resources	\$164,808	\$165,961	\$165,961	0%
Total Expenditures:	\$164,808	\$165,961	\$165,961	0%

Fund Balance

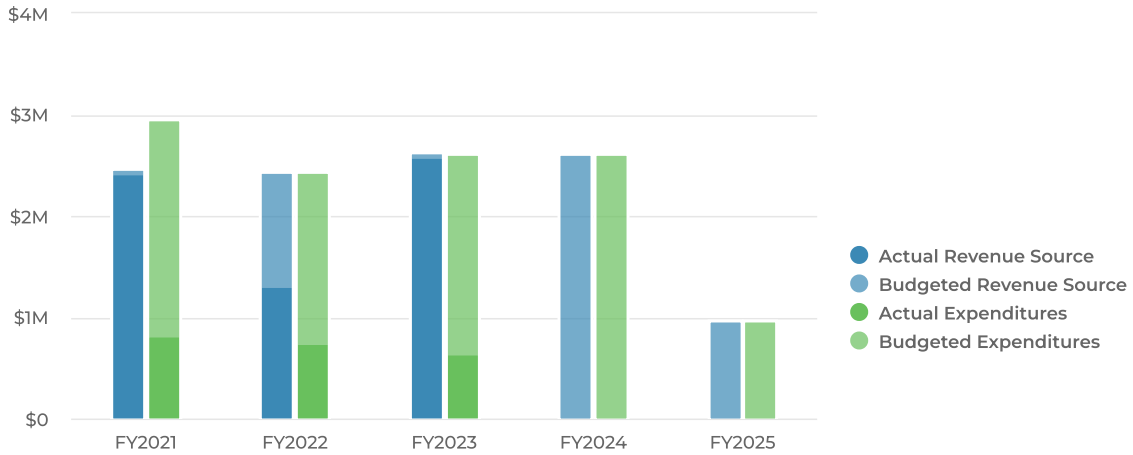




Successor Agency Funds

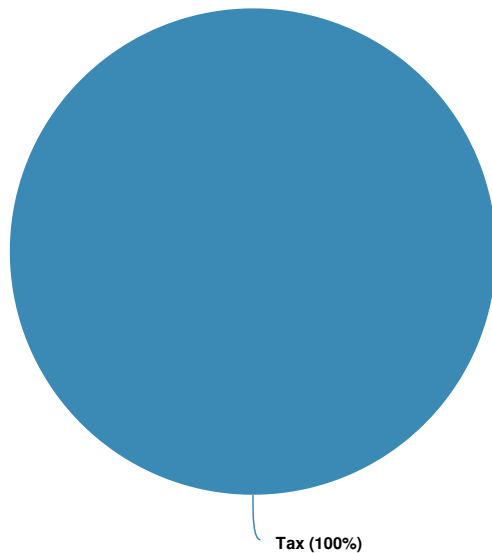
Summary

The City of Eureka is projecting \$980.38K of revenue in FY2025, which represents a 62.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 62.7% or \$1.65M to \$980.38K in FY2025.

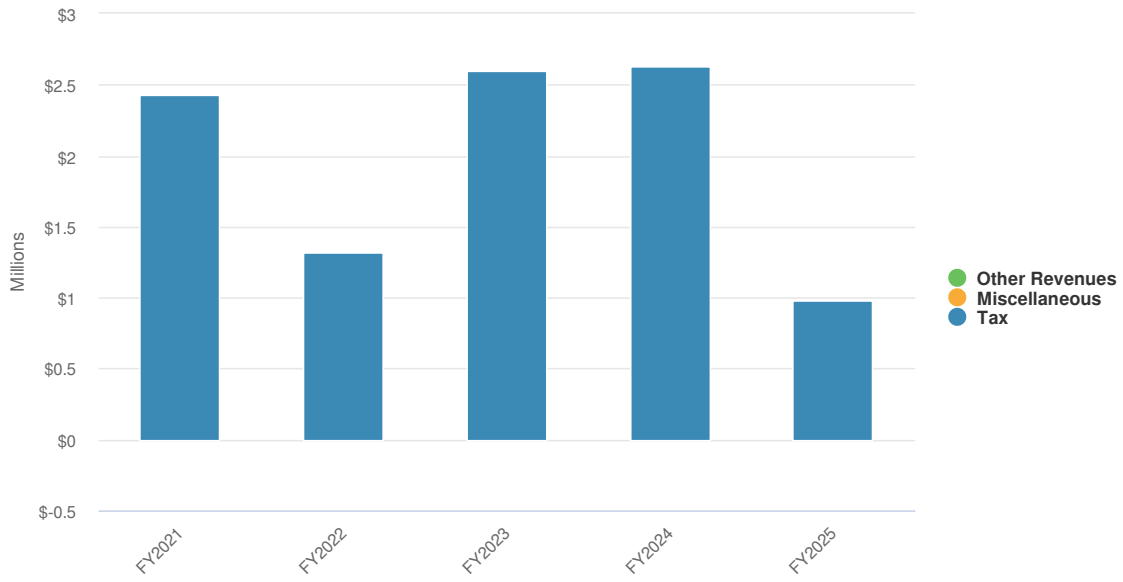


Revenues by Source

Projected 2025 Revenues by Source

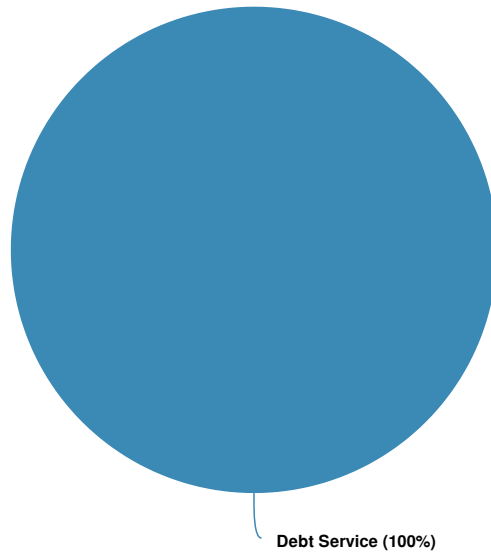


Budgeted and Historical 2025 Revenues by Source

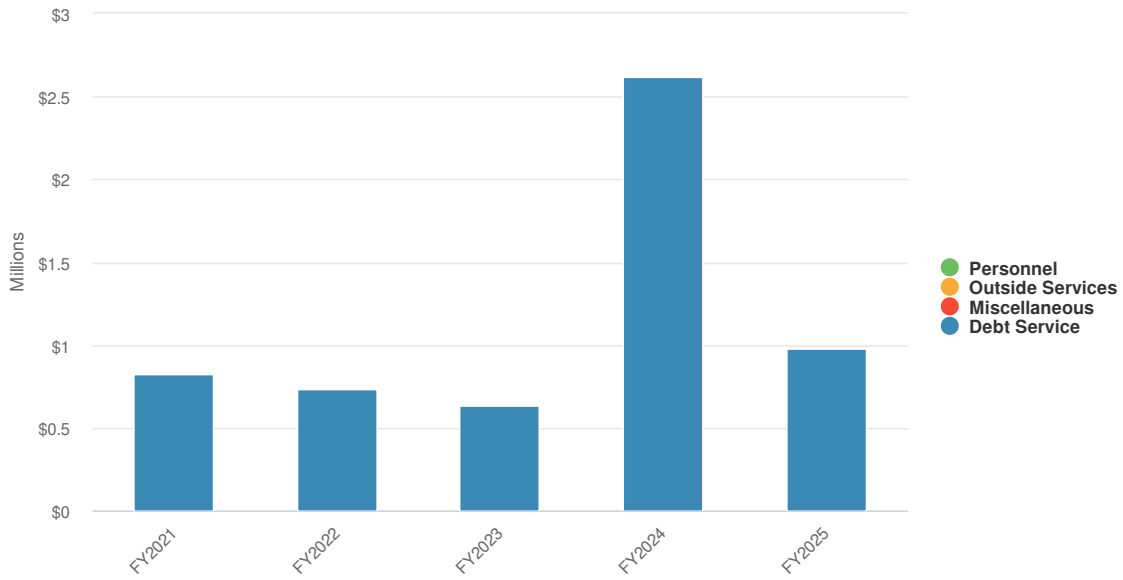


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

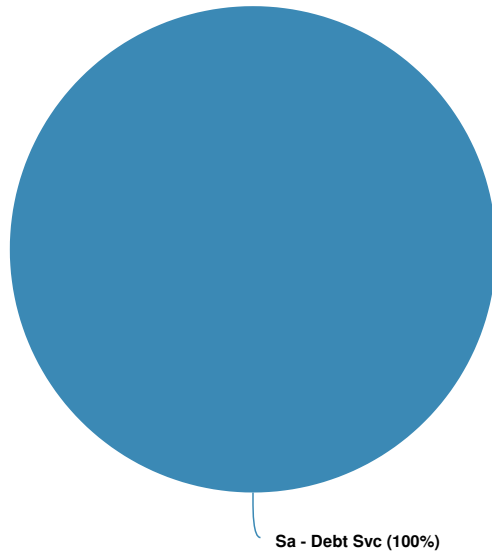


Successor Agency Funds Comprehensive Summary

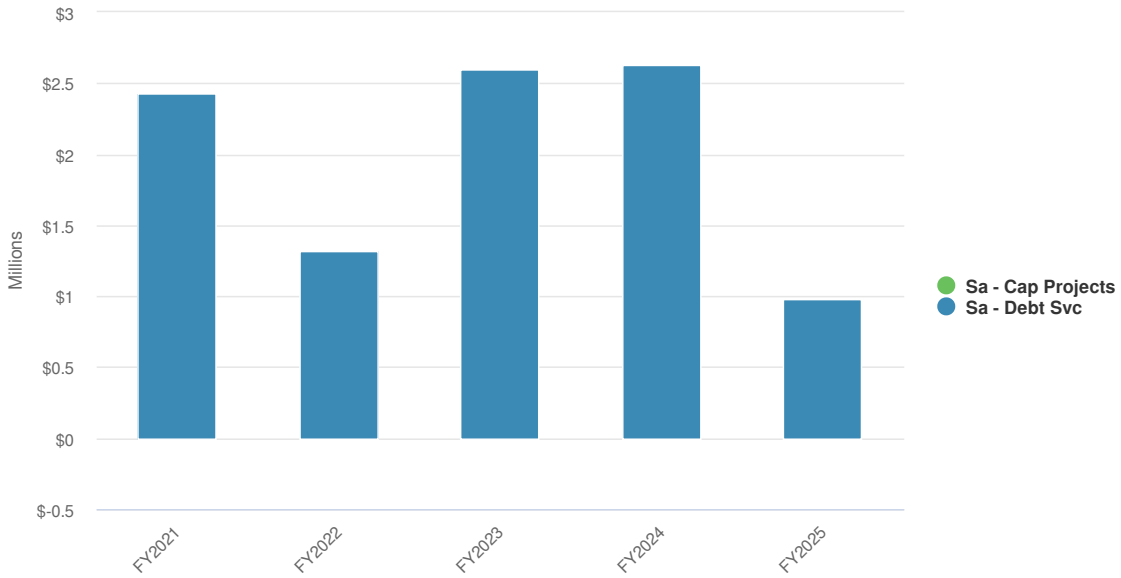
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Beginning Fund Balance:	-\$1,929,464	\$16,690	\$16,690
Revenues			
Tax	\$2,599,404	\$2,625,623	\$980,382
Miscellaneous	-\$1,101	\$0	\$0
Other Revenues	\$281	\$0	\$0
Total Revenues:	\$2,598,584	\$2,625,623	\$980,382
Expenditures			
Personnel	\$3,096	\$3,241	\$0
Outside Services	\$3,400	\$0	\$0
Miscellaneous	\$9,081	\$0	\$0
Debt Service	\$636,853	\$2,622,382	\$980,382
Total Expenditures:	\$652,431	\$2,625,623	\$980,382
Total Revenues Less Expenditures:	\$1,946,154	\$0	\$0
Ending Fund Balance:	\$16,690	\$16,690	\$16,690

Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund

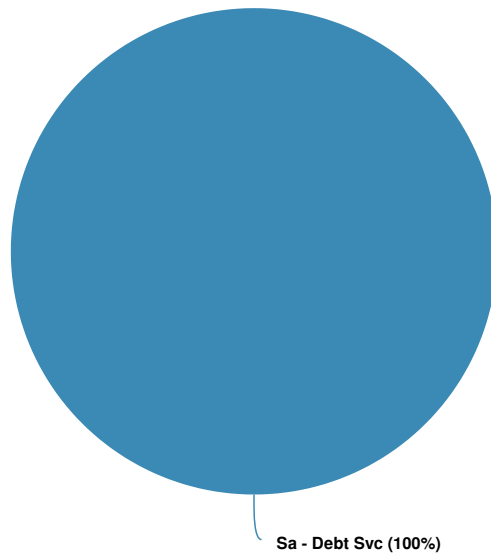


Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Sa - Debt Svc	\$2,598,303	\$2,625,623	\$980,382	-62.7%
Sa - Cap Projects	\$281	\$0	\$0	0%
Total:	\$2,598,584	\$2,625,623	\$980,382	-62.7%

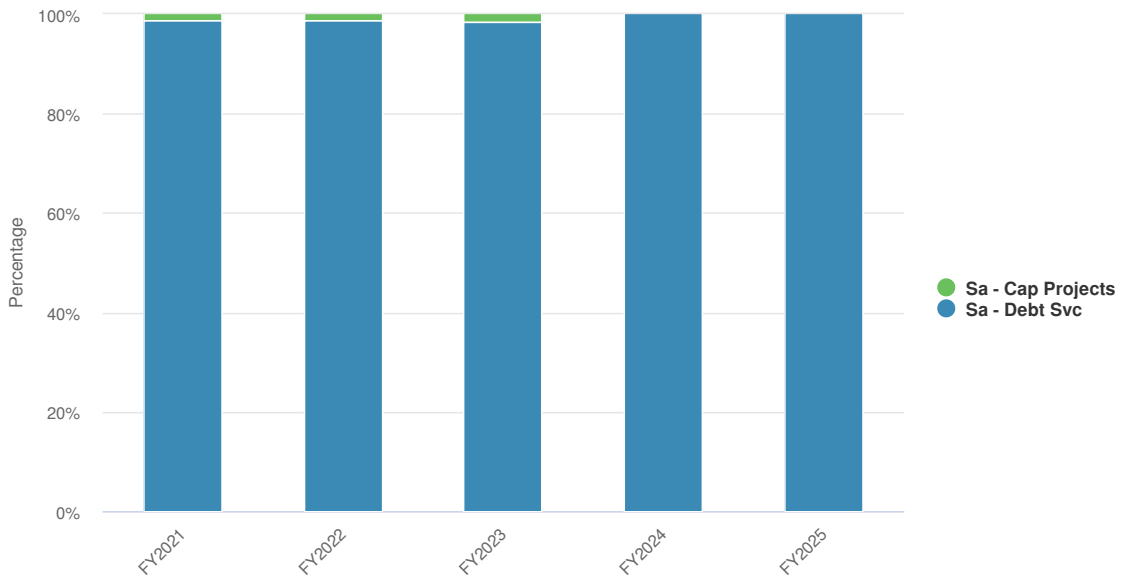


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund

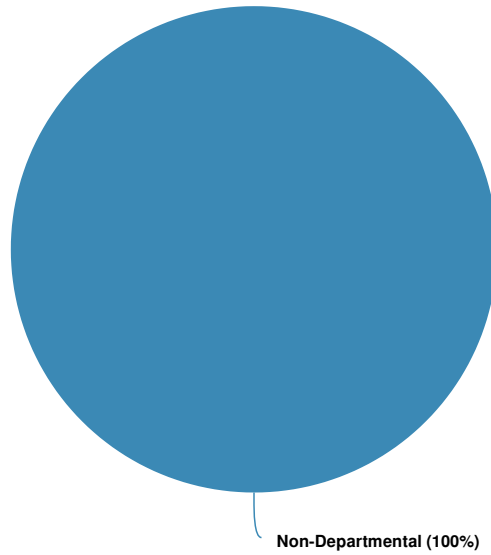


Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Sa - Debt Svc	\$643,349	\$2,625,623	\$980,382	-62.7%
Sa - Cap Projects	\$9,081	\$0	\$0	0%
Total:	\$652,431	\$2,625,623	\$980,382	-62.7%

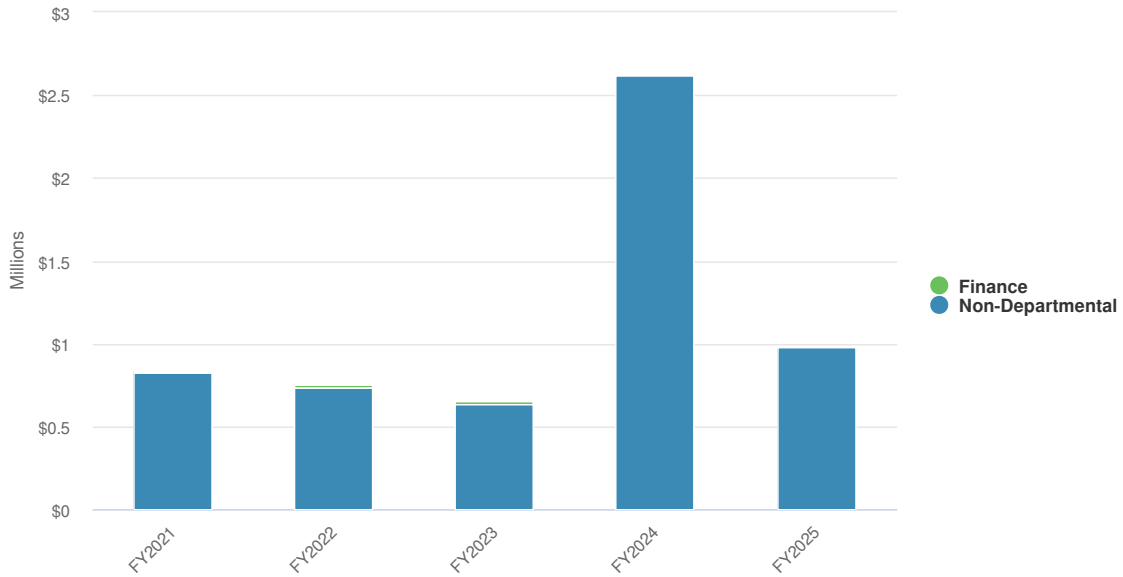


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Expenditures				
Finance	\$15,577	\$3,241	\$0	-100%
Non-Departmental	\$636,853	\$2,622,382	\$980,382	-62.6%



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Total Expenditures:	\$652,431	\$2,625,623	\$980,382	-62.7%

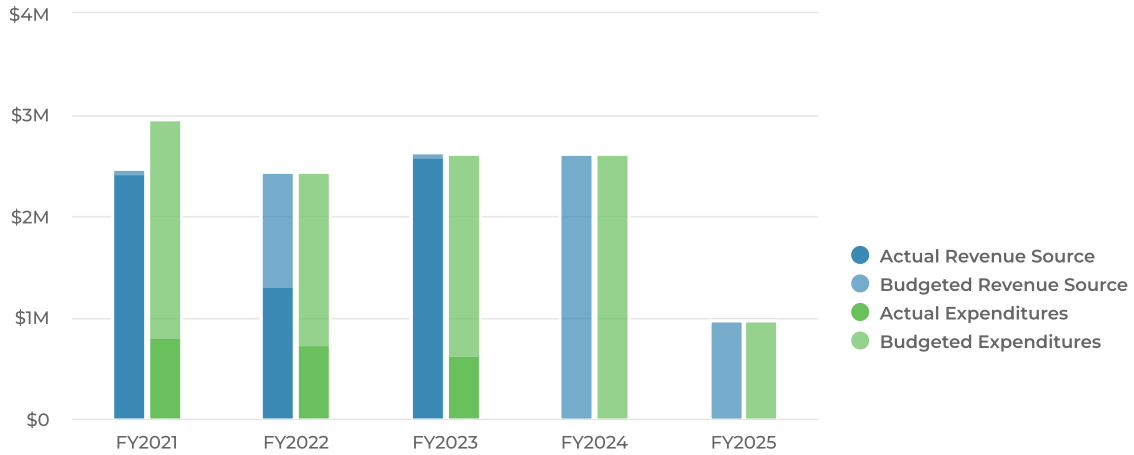




Successor Agency ERA Debt Service

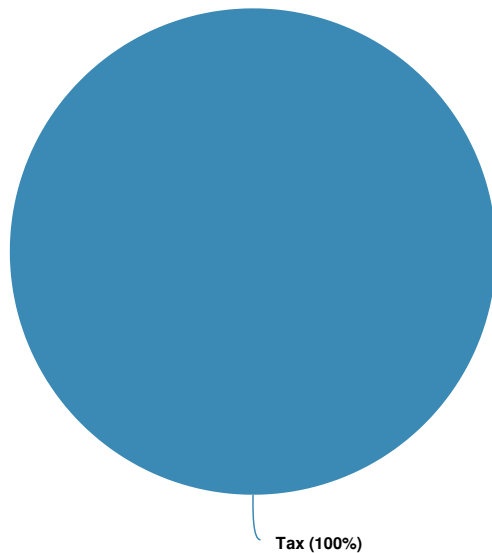
Summary

The City of Eureka is projecting \$980.38K of revenue in FY2025, which represents a 62.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 62.7% or \$1.65M to \$980.38K in FY2025.

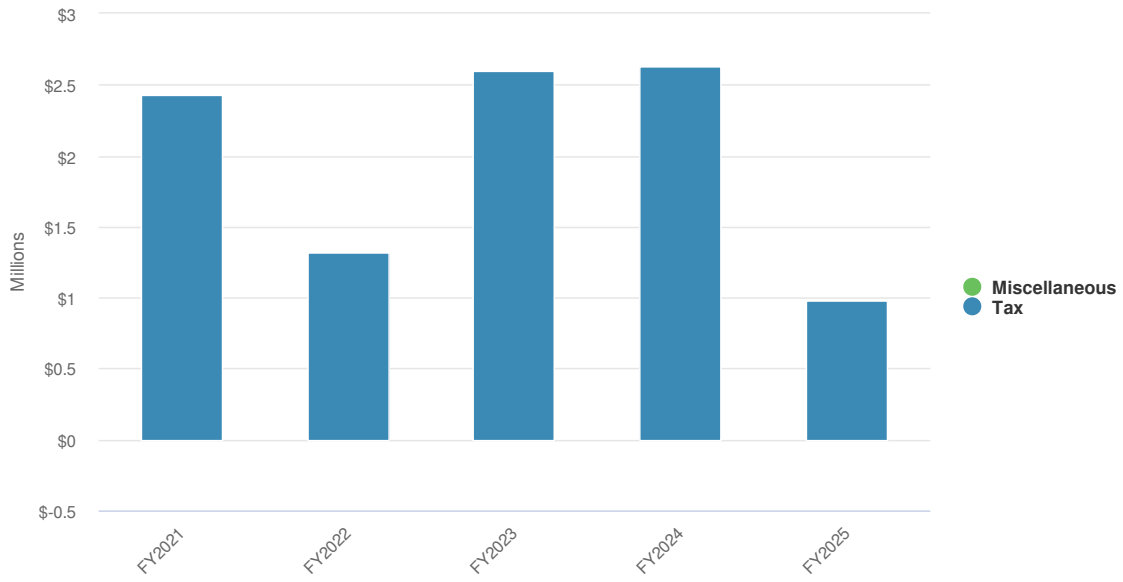


Revenues by Source

Projected 2025 Revenues by Source

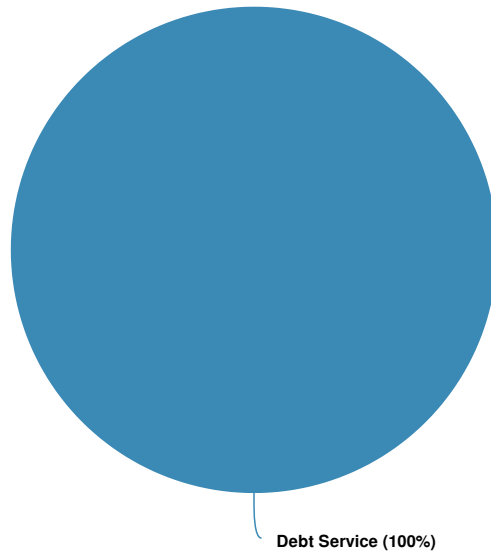


Budgeted and Historical 2025 Revenues by Source

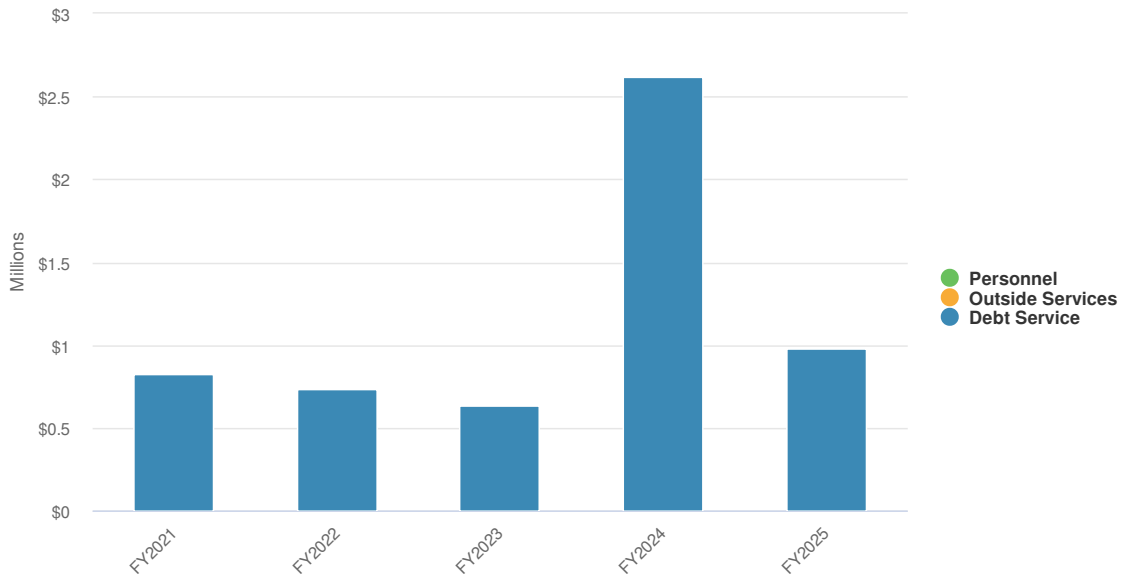


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

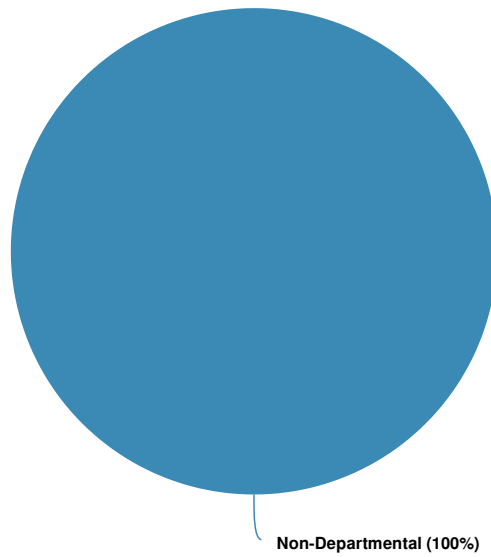


Successor Agency ERA Debt Service Comprehensive Summary

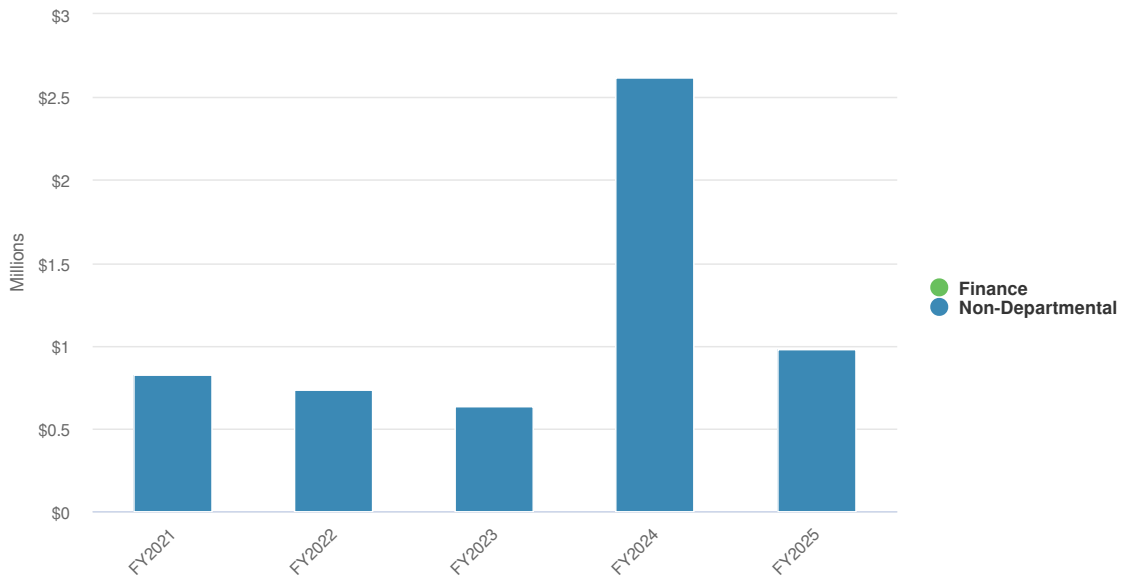
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Beginning Fund Balance:	-\$1,984,505	-\$29,551	-\$29,551
Revenues			
Tax	\$2,599,404	\$2,625,623	\$980,382
Miscellaneous	-\$1,101	\$0	\$0
Total Revenues:	\$2,598,303	\$2,625,623	\$980,382
Expenditures			
Personnel	\$3,096	\$3,241	\$0
Outside Services	\$3,400	\$0	\$0
Debt Service	\$636,853	\$2,622,382	\$980,382
Total Expenditures:	\$643,349	\$2,625,623	\$980,382
Total Revenues Less Expenditures:	\$1,954,954	\$0	\$0
Ending Fund Balance:	-\$29,551	-\$29,551	-\$29,551

Expenditures by Function

Budgeted Expenditures by Function



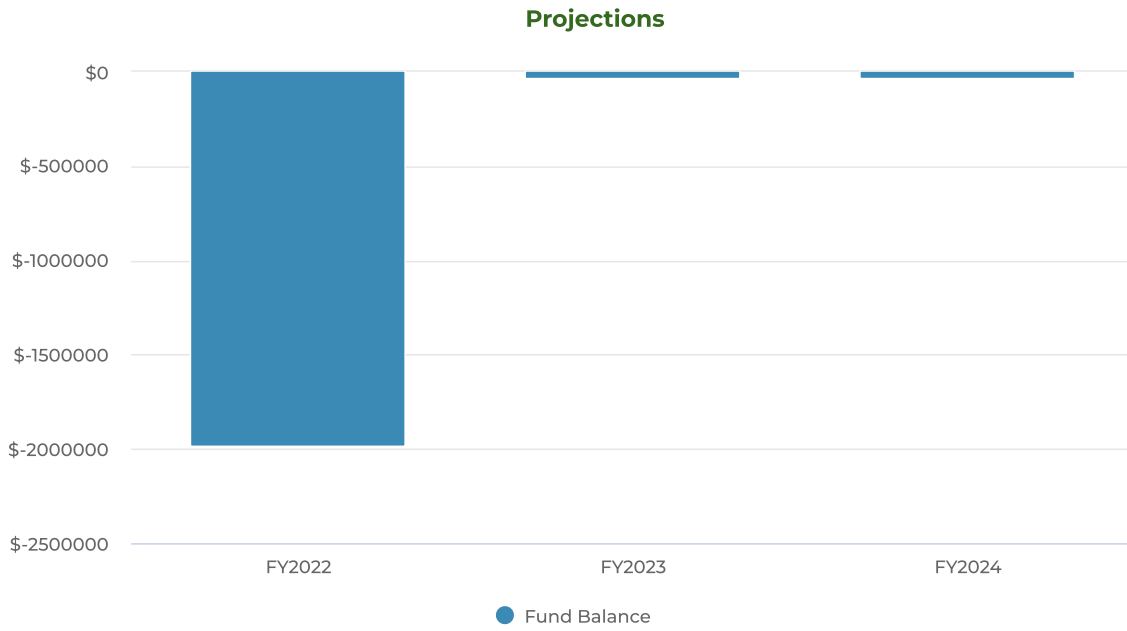
Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Expenditures				
Finance	\$6,496	\$3,241	\$0	-100%
Non-Departmental	\$636,853	\$2,622,382	\$980,382	-62.6%

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Total Expenditures:	\$643,349	\$2,625,623	\$980,382	-62.7%

Fund Balance

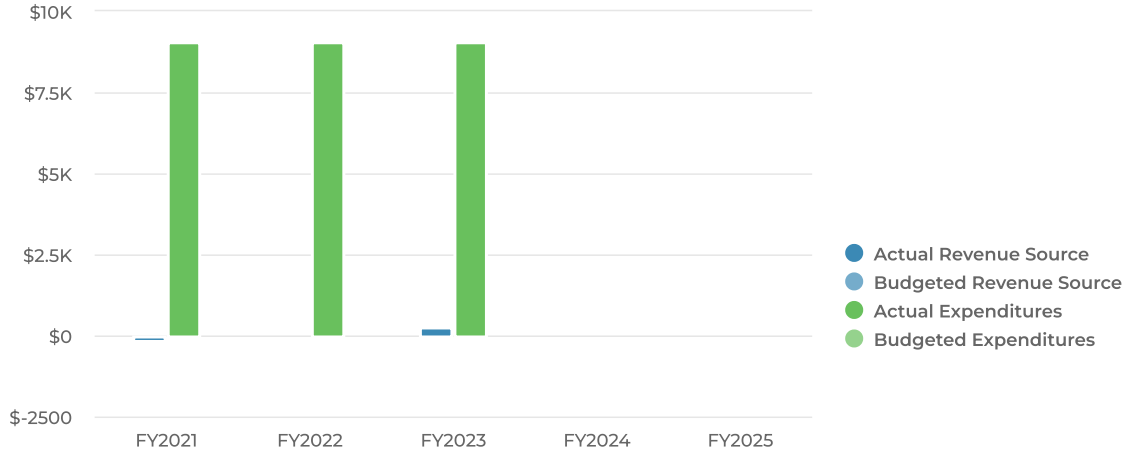




Successor Agency Capital Projects

Summary

The City of Eureka is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$0 to \$0 in FY2025.

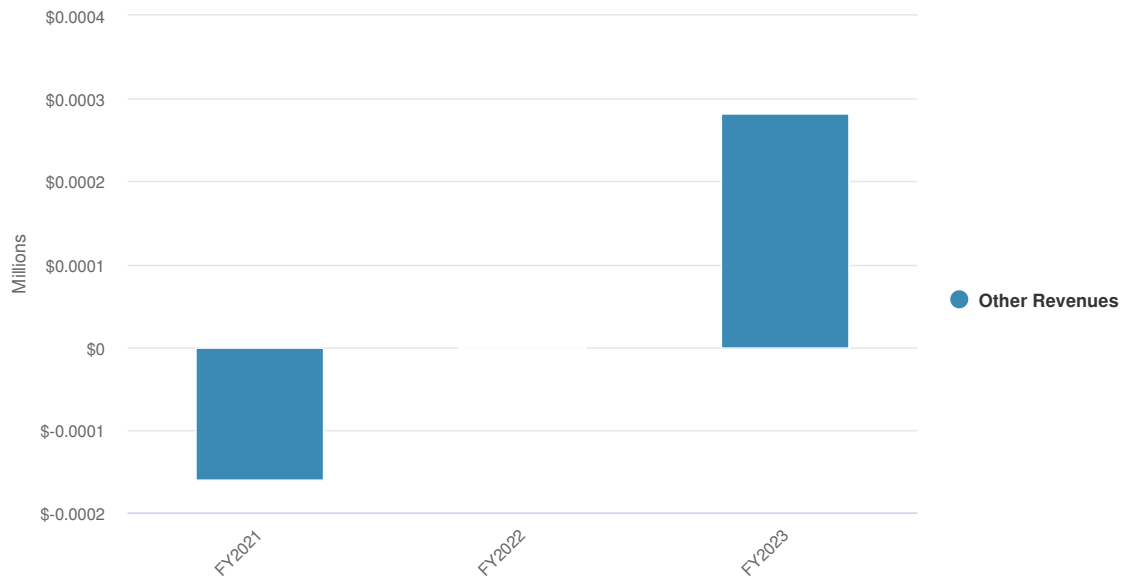


Revenues by Source

Projected 2025 Revenues by Source



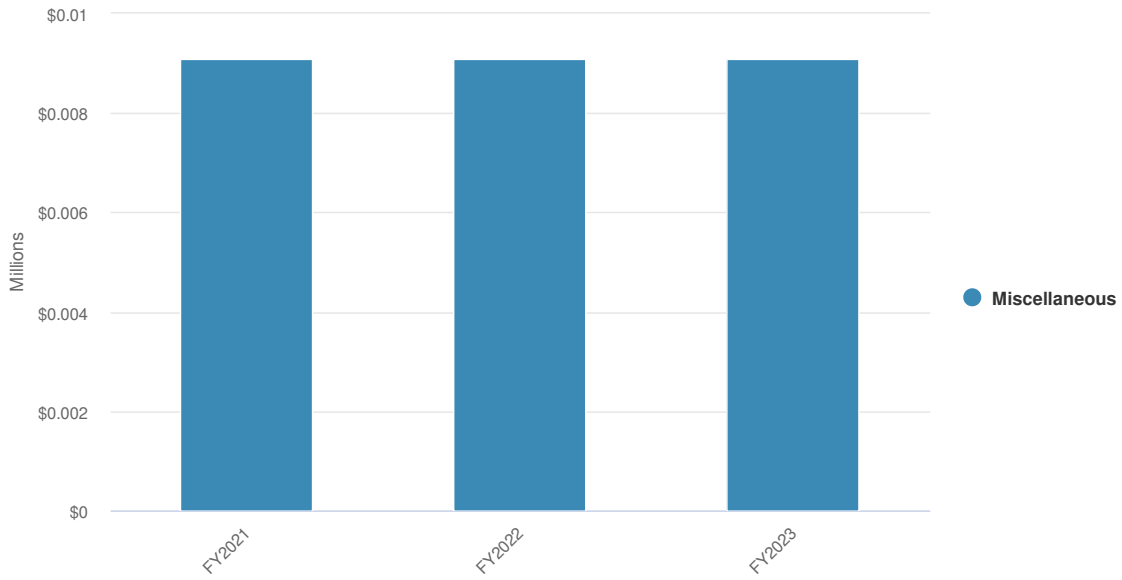
Budgeted and Historical 2025 Revenues by Source



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



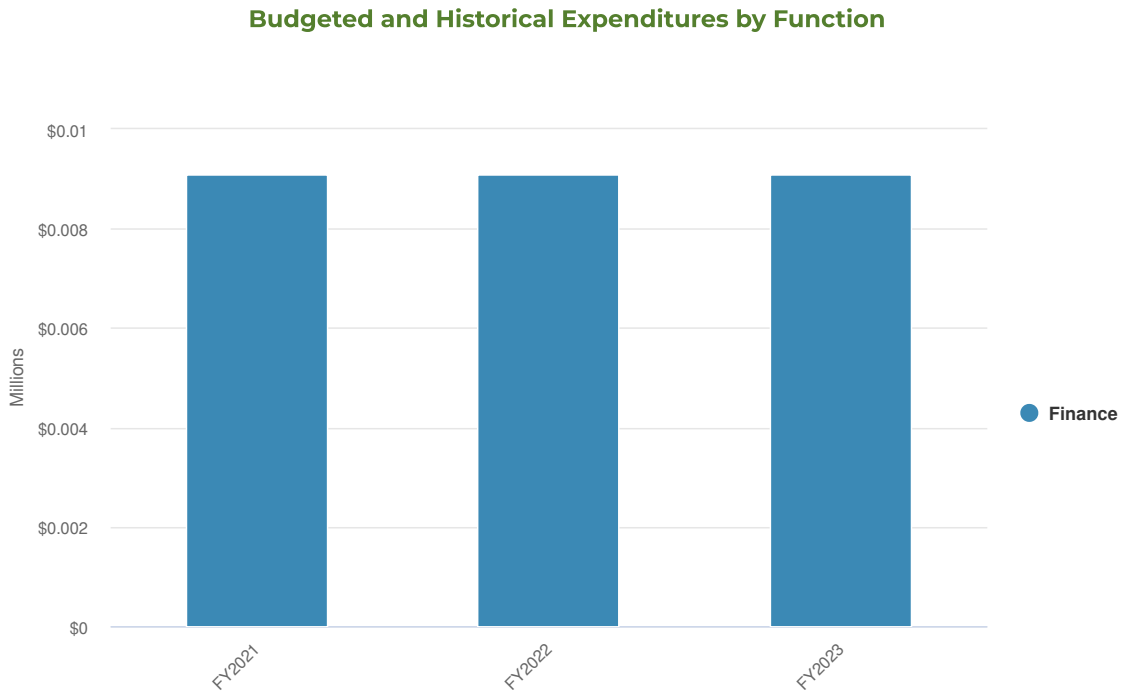
Successor Agency Capital Projects Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Beginning Fund Balance:	\$55,041	\$46,241	\$46,241
Revenues			
Other Revenues	\$281	\$0	\$0
Total Revenues:	\$281	\$0	\$0
Expenditures			
Miscellaneous	\$9,081	\$0	\$0
Total Expenditures:	\$9,081	\$0	\$0
Total Revenues Less Expenditures:	-\$8,800	\$0	\$0
Ending Fund Balance:	\$46,241	\$46,241	\$46,241



Expenditures by Function

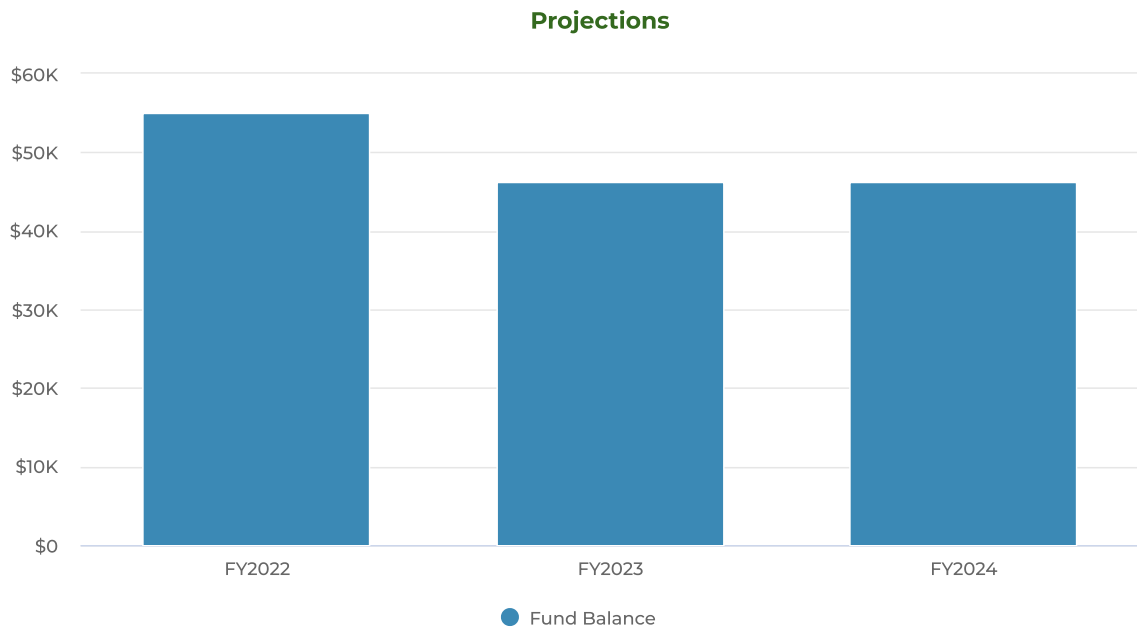
Budgeted Expenditures by Function



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed	FY2024 Proposed vs. FY2025 Budgeted (% Change)
Expenditures				
Finance	\$9,081	\$0	\$0	0%
Total Expenditures:	\$9,081	\$0	\$0	0%



Fund Balance



DEPARTMENTS



Legislative Summary



The City of Eureka operates under a Council-Manager form of government. The City is governed by the City Charter and the Municipal Code, and is shaped by the General Plan, the Strategic Plan, and the Annual Budget. The Mayor and Council are elected to their office by the voters of Eureka, and set the policies for the City. The Mayor and Council are aided in their duties by commissions, advisory boards, and committees formed by Eureka residents. Together, the City Council and the Mayor govern the City of Eureka and appoint the City Manager, City Attorney, and City Clerk. Individually, the Mayor and Council members may represent the City by serving on state or regional boards.

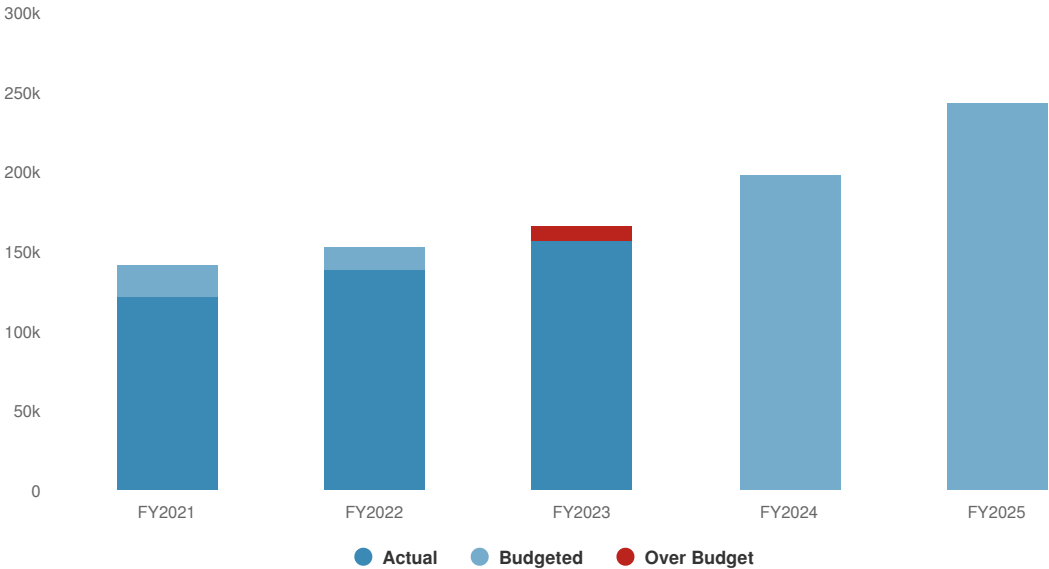
Expenditures by Function

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expenditures			
Legislative			
Mayor	\$35,807	\$46,081	\$54,879
City Council	\$130,110	\$152,008	\$188,184
Total Legislative:	\$165,917	\$198,090	\$243,062
Total Expenditures:	\$165,917	\$198,090	\$243,062

Expenditures Summary

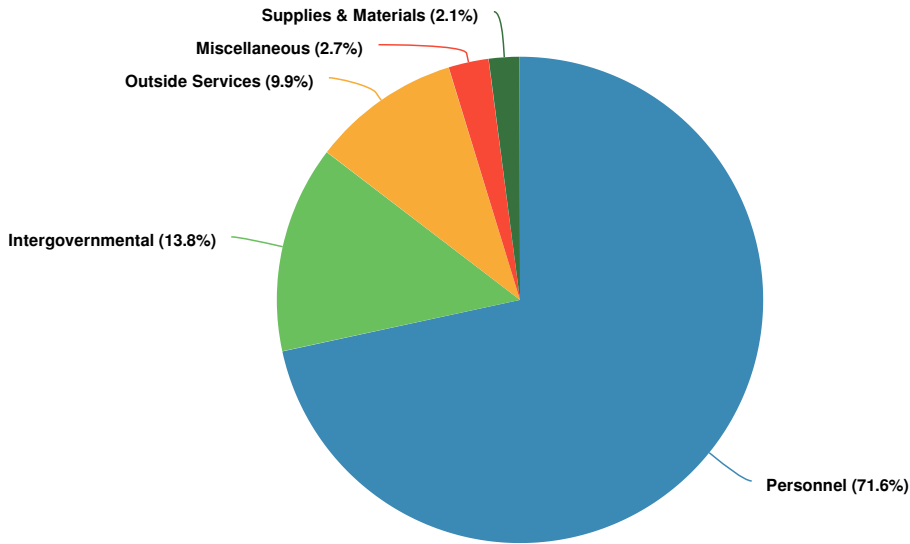
\$243,062 **\$44,973**
 (22.70% vs. prior year)

Legislative Proposed and Historical Budget vs. Actual

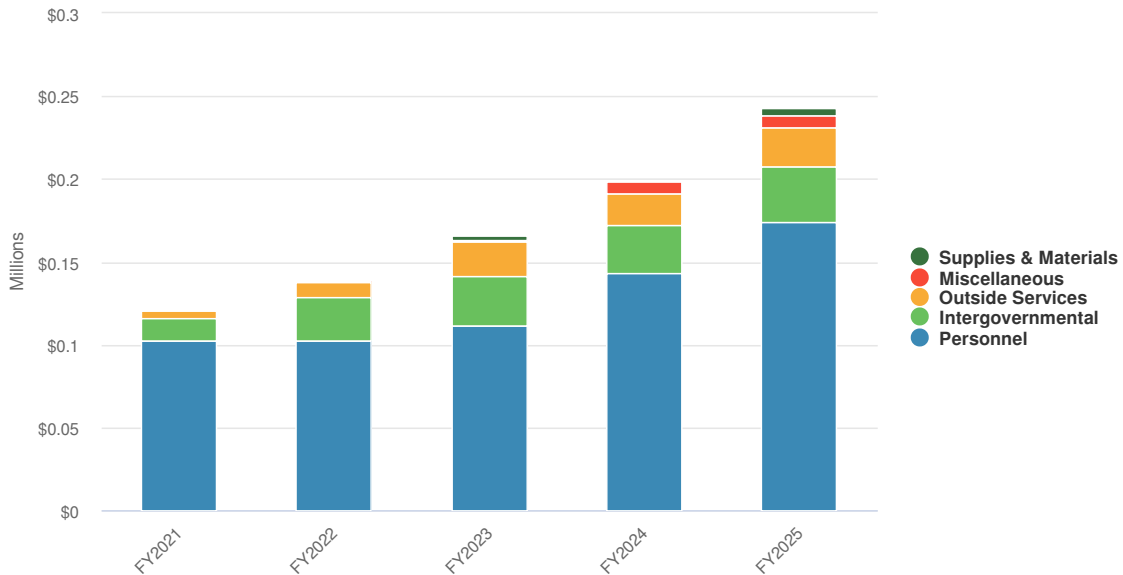


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



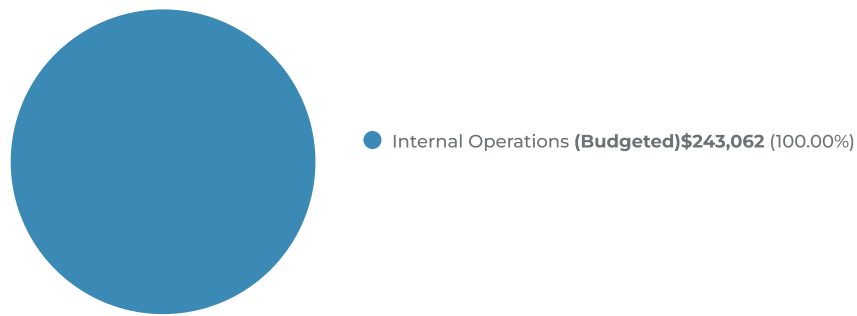
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$111,171	\$143,294	\$174,089



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Supplies & Materials	\$2,452	\$0	\$5,000
Outside Services	\$21,354	\$19,000	\$24,000
Miscellaneous	\$955	\$6,500	\$6,500
Intergovernmental	\$29,986	\$29,295	\$33,473
Total Expense Objects:	\$165,917	\$198,090	\$243,062

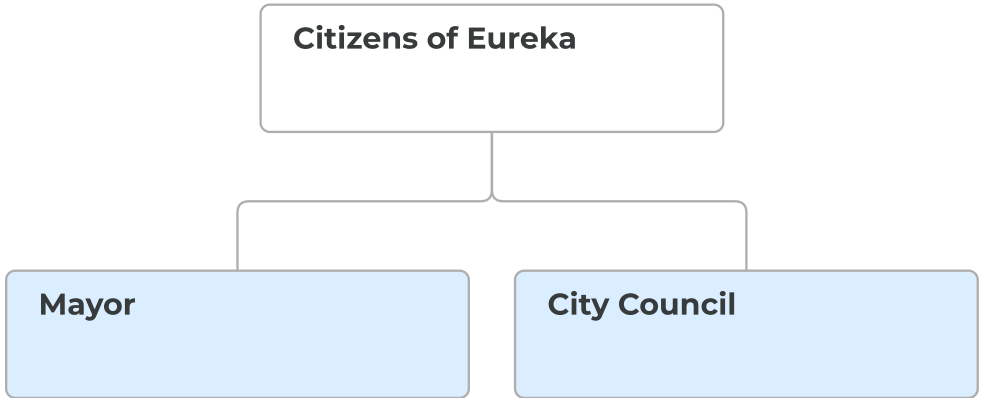
Expenditures by Fund

Expenditures by Fund



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Internal Service Funds			
Internal Operations	\$165,917	\$198,090	\$243,062
Total Internal Service Funds:	\$165,917	\$198,090	\$243,062

Organizational Chart



Mayor

The Mayor of Eureka 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.

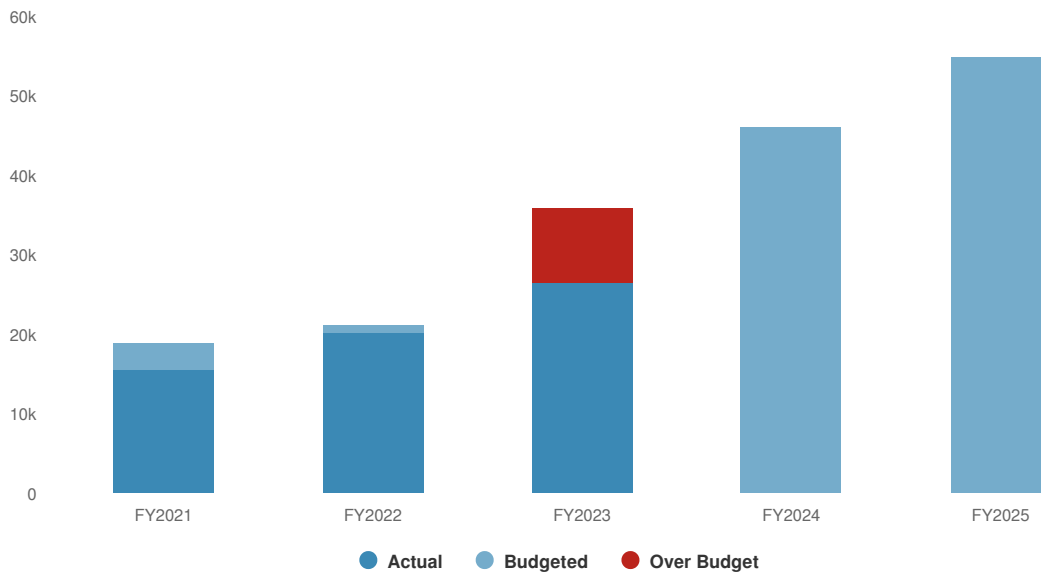
The Mayor strives to improve communications with the citizens of Eureka to enhance public understanding of City projects, policies and programs through public hearings, service on various state and local boards and commissions, and presentations to groups and events throughout the area.

The Mayor maintains open and regular dialogue with other governmental bodies at local, state, national and international levels, and coordinates efforts to influence legislation positively affecting cities in general, and the North Coast in particular. The Mayor 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.

Expenditures Summary

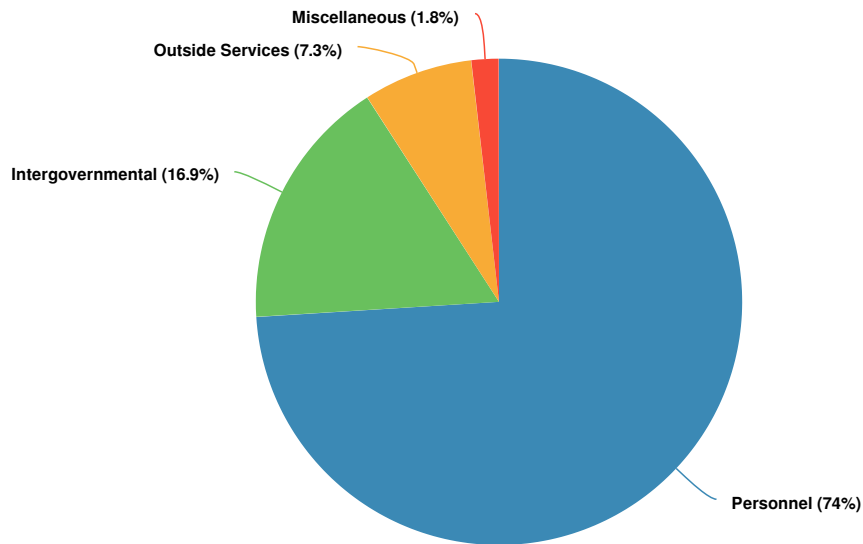
\$54,879 **\$8,797**
(19.09% vs. prior year)

Mayor Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

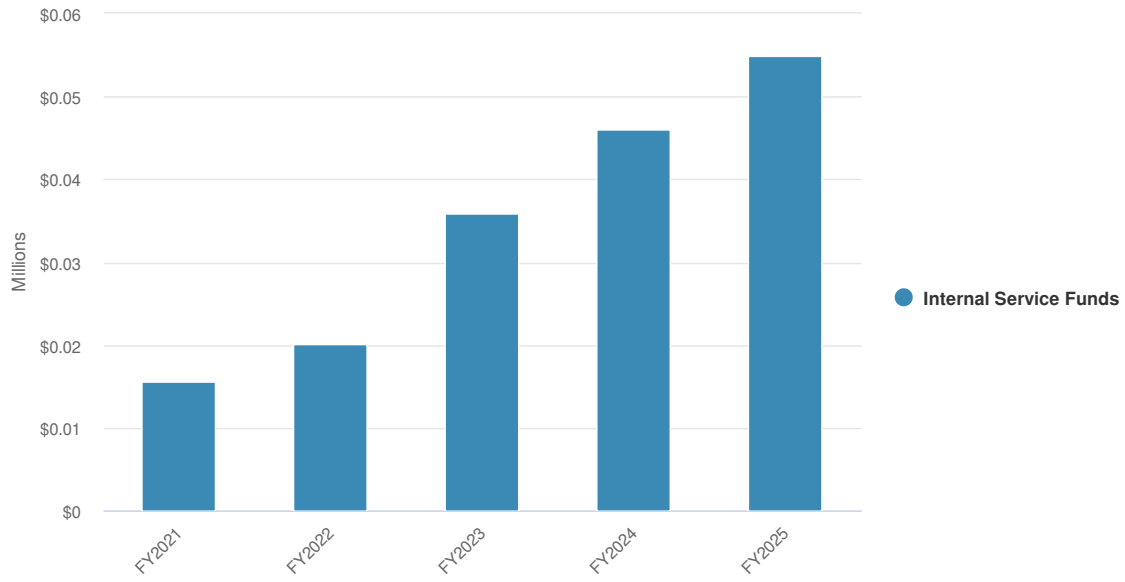
Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$21,225	\$33,543	\$40,619
Supplies & Materials	\$674	\$0	\$0
Outside Services	\$5,159	\$4,000	\$4,000
Miscellaneous	\$762	\$1,000	\$1,000
Intergovernmental	\$7,988	\$7,538	\$9,260
Total Expense Objects:	\$35,807	\$46,081	\$54,879

Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Internal Service Funds			
Internal Operations	\$35,807	\$46,081	\$54,879
Total Internal Service Funds:	\$35,807	\$46,081	\$54,879

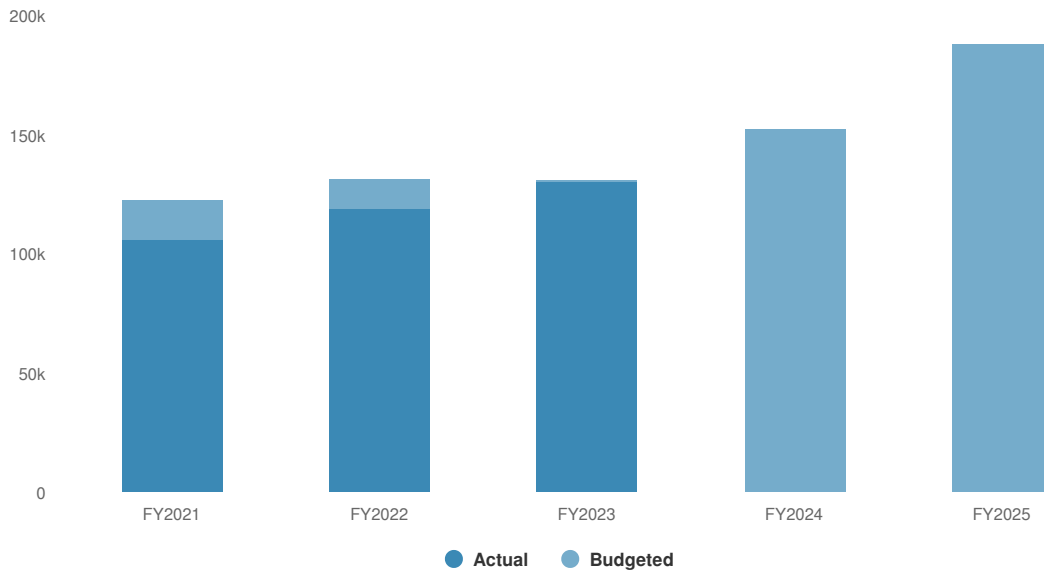
City Council

The City Council is responsible to the citizens of Eureka for legislative matters concerning the City, as well as all municipal programs and services. 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. Council is aided in this process by the recommendations from the appointed boards, commissions, and committees. Council identifies types and levels of programs and services to be provided by the City, and regulates the use of property through zoning laws. Council 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.

Expenditures Summary

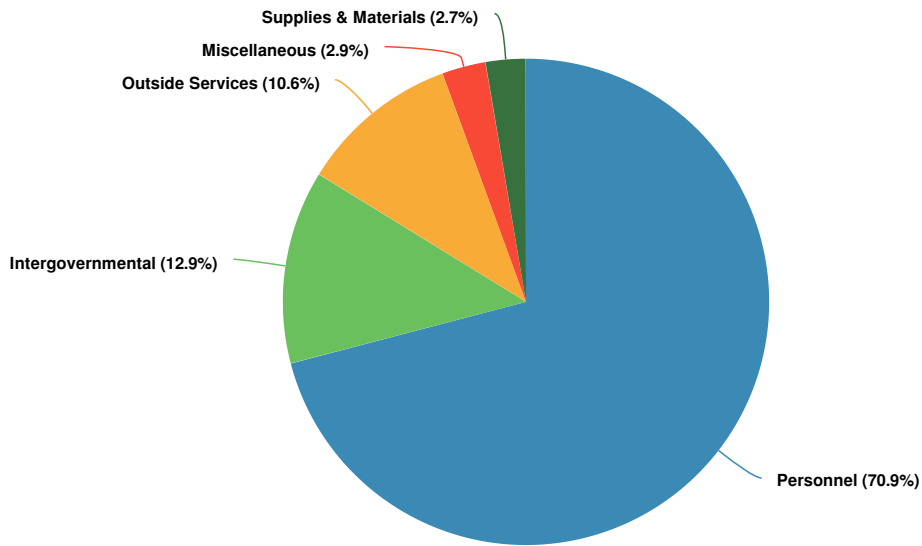
\$188,184 **\$36,175**
(23.80% vs. prior year)

Council Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

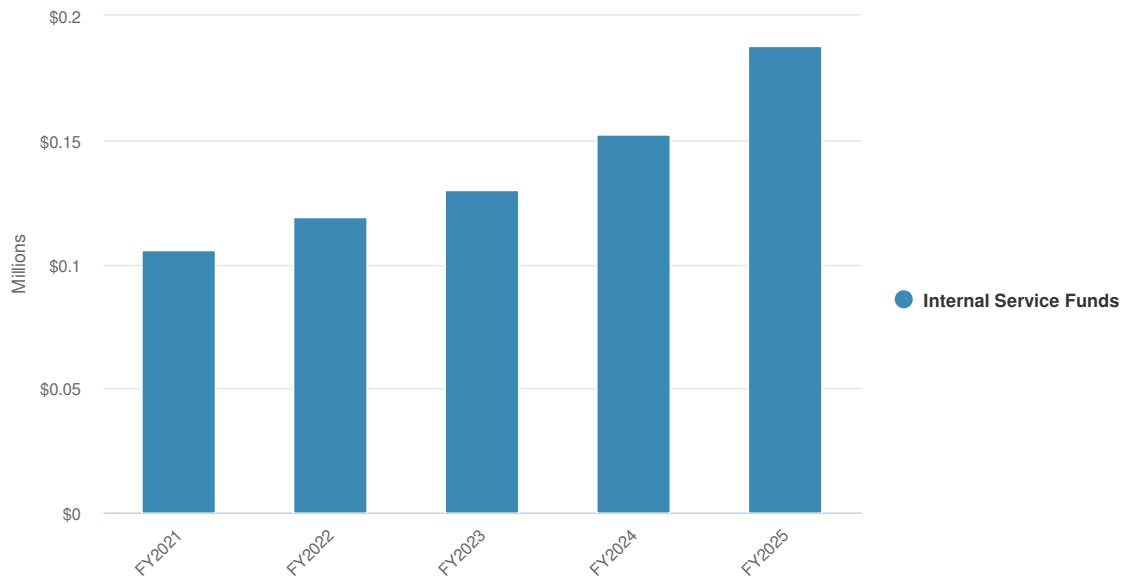


Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$89,946	\$109,751	\$133,470
Supplies & Materials	\$1,778	\$0	\$5,000
Outside Services	\$16,194	\$15,000	\$20,000
Miscellaneous	\$193	\$5,500	\$5,500
Intergovernmental	\$21,998	\$21,757	\$24,214
Total Expense Objects:	\$130,110	\$152,008	\$188,184

Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Internal Service Funds			
Internal Operations	\$130,110	\$152,008	\$188,184
Total Internal Service Funds:	\$130,110	\$152,008	\$188,184

City Manager - Summary



The City Manager is appointed by Council and serves as 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 the department directors, the other City Council appointed positions, the City Clerk and the 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.

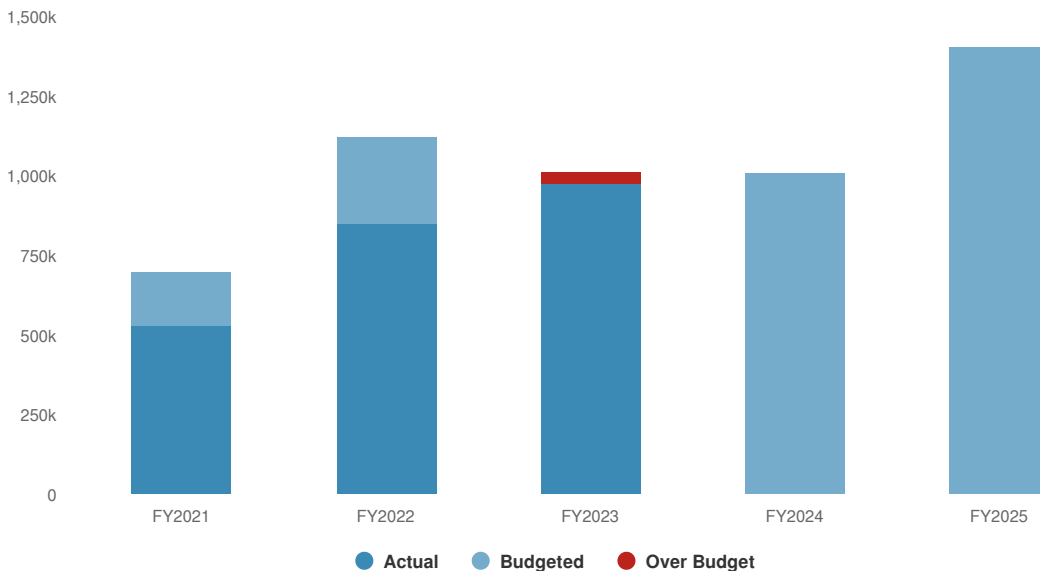
Expenditures by Function

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expenditures			
City Manager			
City Manager	\$526,551	\$397,640	\$488,208
Economic Development	\$488,640	\$613,746	\$919,582
Total City Manager:	\$1,015,191	\$1,011,387	\$1,407,790
Total Expenditures:	\$1,015,191	\$1,011,387	\$1,407,790

Expenditures Summary

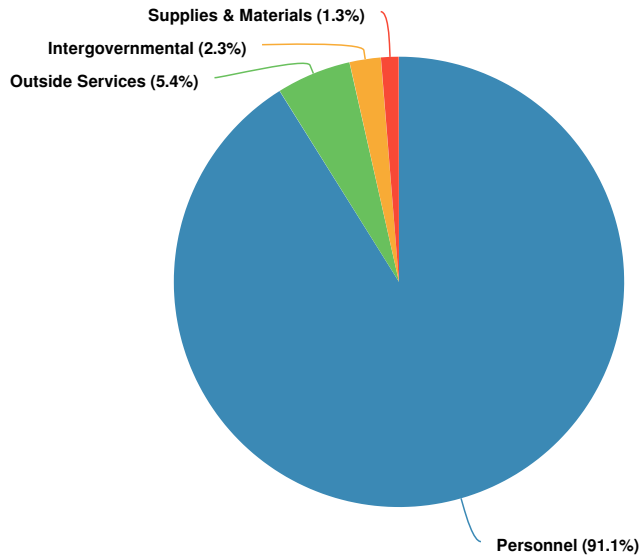
\$1,407,790 **\$396,404**
 (39.19% vs. prior year)

City Manager Proposed and Historical Budget vs. Actual

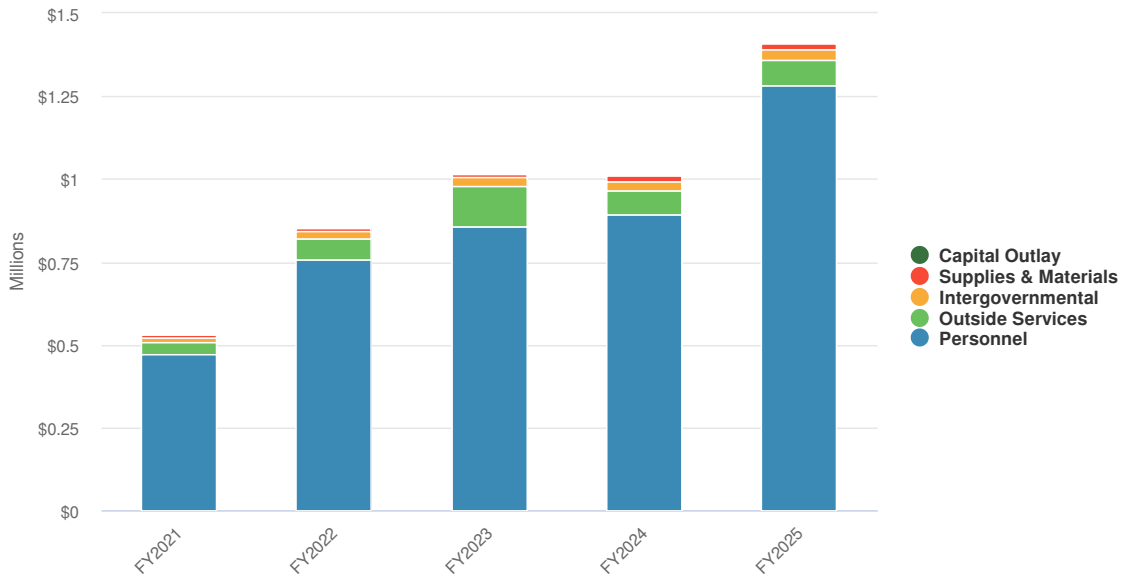


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



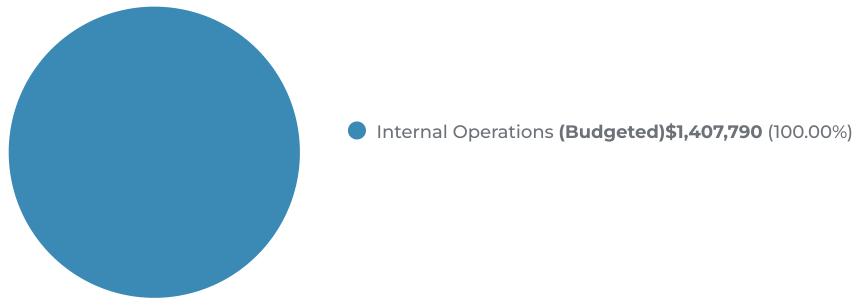
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$855,861	\$893,904	\$1,282,694



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Supplies & Materials	\$7,258	\$17,900	\$17,900
Outside Services	\$124,245	\$73,000	\$75,500
Intergovernmental	\$27,828	\$26,583	\$31,697
Total Expense Objects:	\$1,015,191	\$1,011,387	\$1,407,790

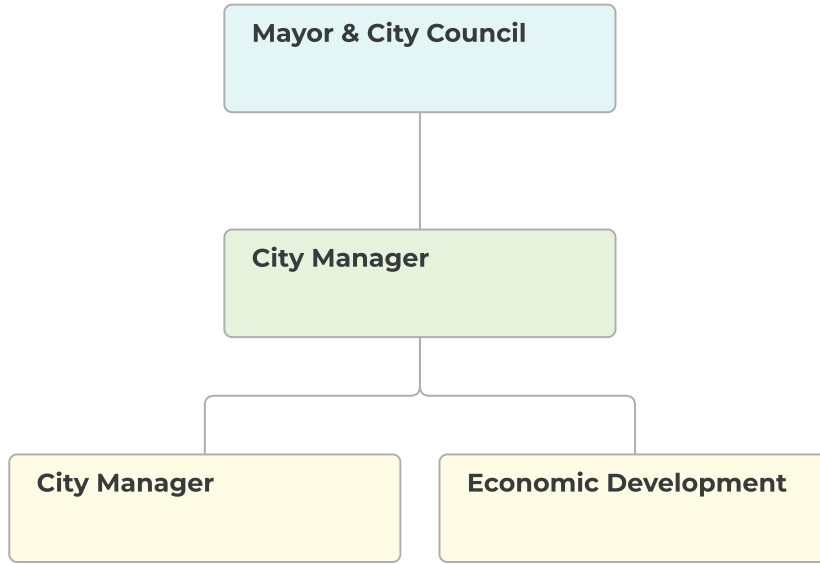
Expenditures by Fund

Expenditures by Fund



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Internal Service Funds			
Internal Operations	\$1,015,191	\$1,011,387	\$1,407,790
Total Internal Service Funds:	\$1,015,191	\$1,011,387	\$1,407,790

Organizational Chart



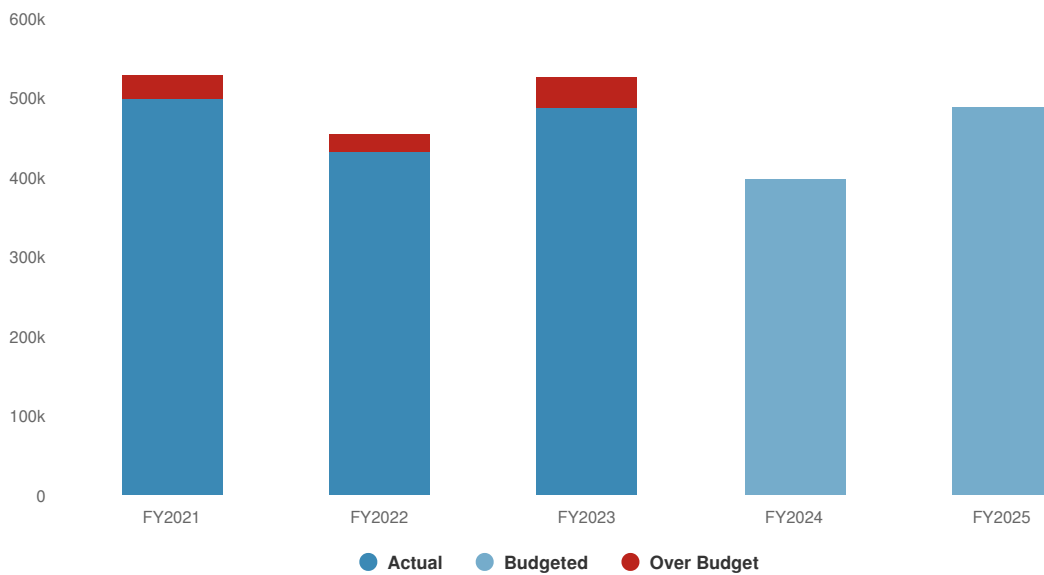
City Manager

The City Manager is appointed by Council and serves as 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 the department directors, the other City Council appointed positions, the City Clerk and the 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.

Expenditures Summary

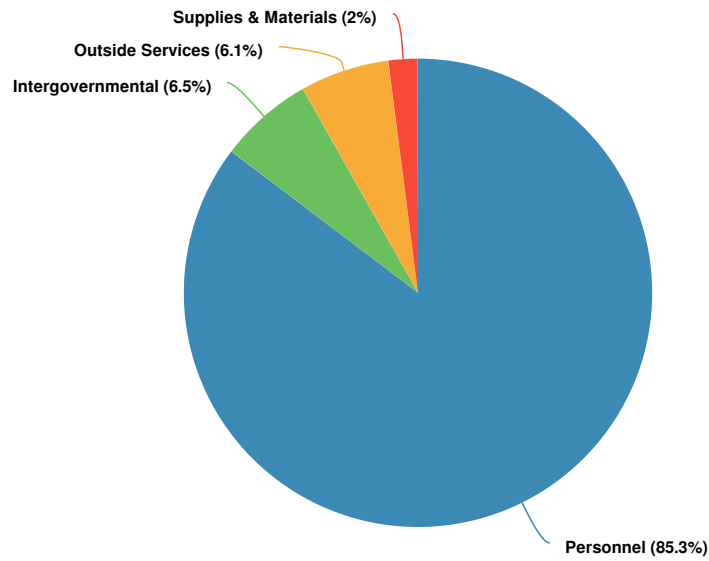
\$488,208 **\$90,568**
(22.78% vs. prior year)

City Manager Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

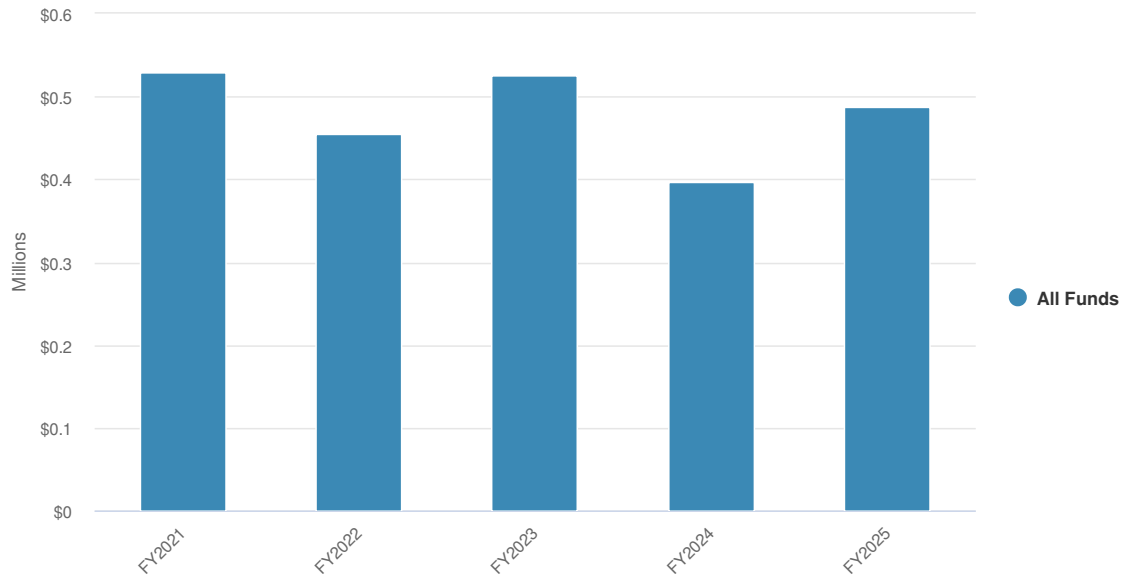
Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$386,657	\$333,658	\$416,612
Supplies & Materials	\$5,336	\$9,900	\$9,900
Outside Services	\$106,730	\$27,500	\$30,000
Intergovernmental	\$27,828	\$26,583	\$31,697
Total Expense Objects:	\$526,551	\$397,640	\$488,208

Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
All Funds			
Internal Service Funds			
Internal Operations	\$526,551	\$397,640	\$488,208
Total Internal Service Funds:	\$526,551	\$397,640	\$488,208
Total All Funds:	\$526,551	\$397,640	\$488,208

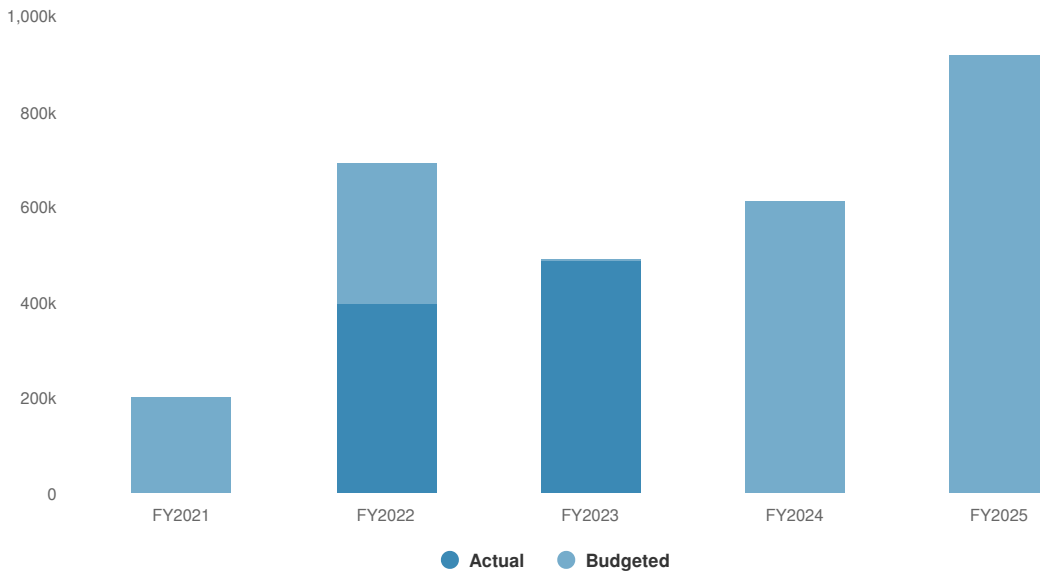
Economic Development

The Economic Development division works to create an equitable economy that gives support to Eureka's diverse population. Prioritizing community revitalization, job creation, and business collaboration, the Economic Development Department strives to maintain a healthy economy that will benefit all of Eureka's residents and its future generations.

Expenditures Summary

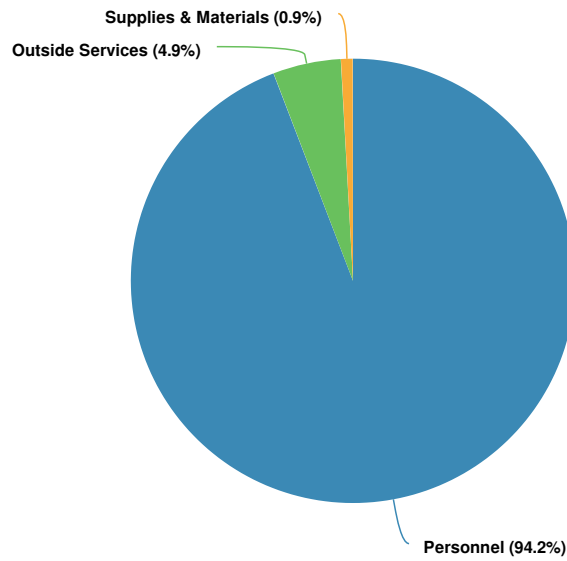
\$919,582 **\$305,836**
(49.83% vs. prior year)

Economic Development Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

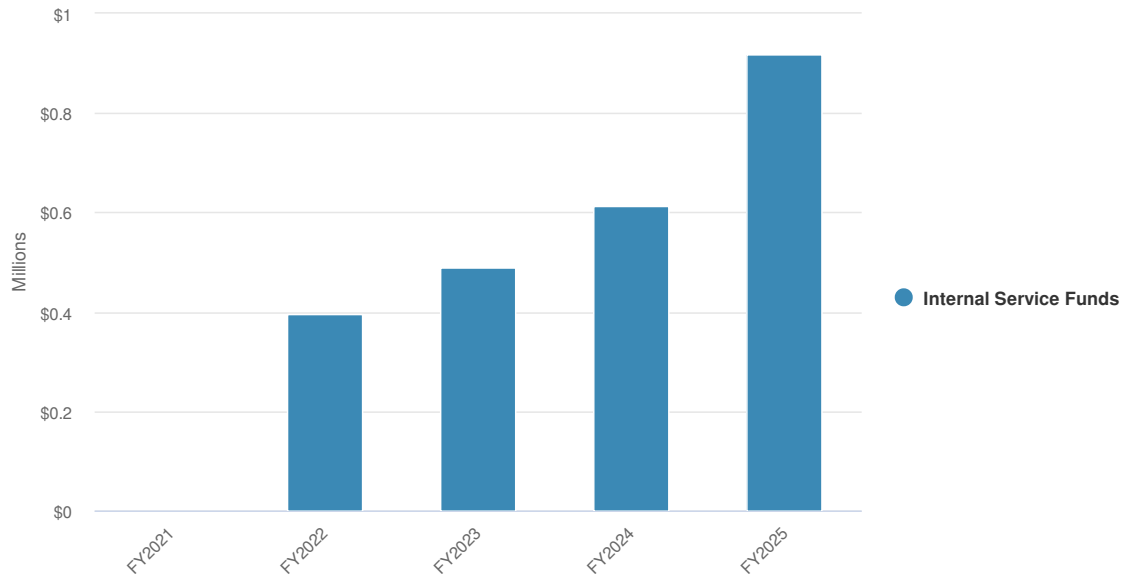
Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$469,204	\$560,246	\$866,082
Supplies & Materials	\$1,922	\$8,000	\$8,000
Outside Services	\$17,515	\$45,500	\$45,500
Total Expense Objects:	\$488,640	\$613,746	\$919,582

Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Internal Service Funds			
Internal Operations	\$488,640	\$613,746	\$919,582
Total Internal Service Funds:	\$488,640	\$613,746	\$919,582

City Clerk/Chief Information Officer Summary



The City Clerk is appointed by Council and 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. The City Clerk also acts as the City's Risk Manager.

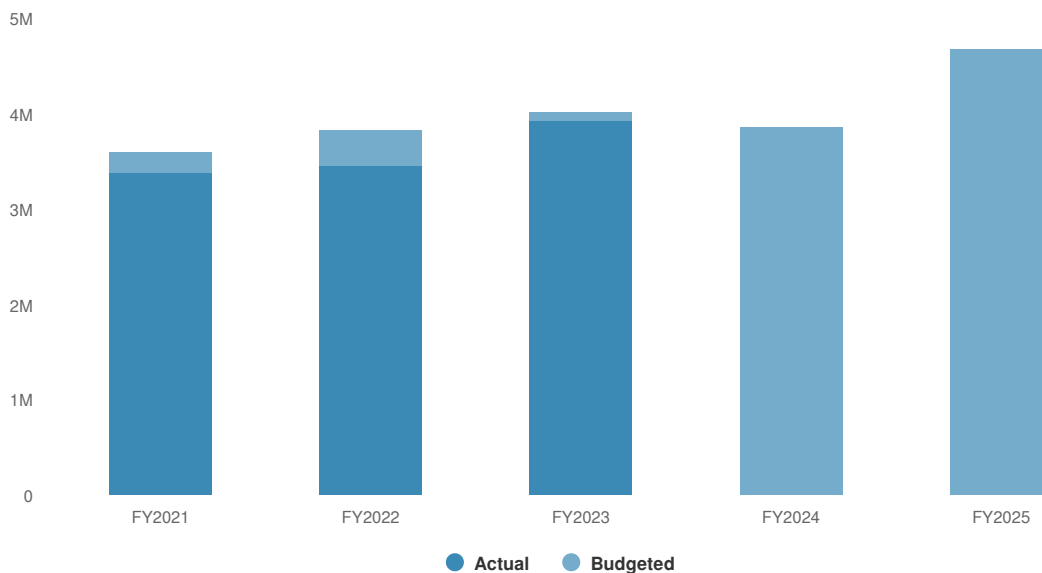
Expenditures by Function

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expenditures			
City Clerk/CIO			
City Clerk	\$358,007	\$344,430	\$379,376
Info Tech	\$1,712,462	\$1,845,627	\$2,002,751
Risk Management	\$1,860,751	\$1,681,081	\$2,309,926
Total City Clerk/CIO:	\$3,931,221	\$3,871,138	\$4,692,053
Total Expenditures:	\$3,931,221	\$3,871,138	\$4,692,053

Expenditures Summary

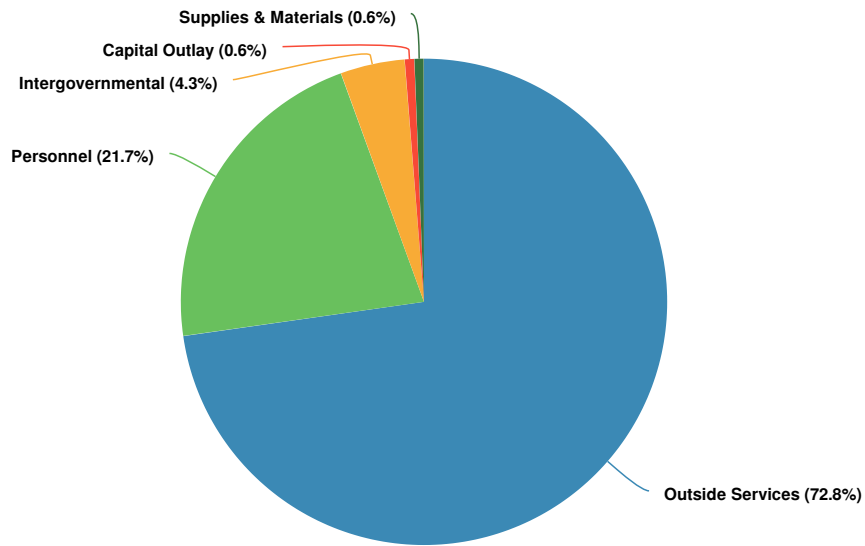
\$4,692,053 **\$820,915**
 (21.21% vs. prior year)

City Clerk/Chief Information Officer Proposed and Historical Budget vs. Actual

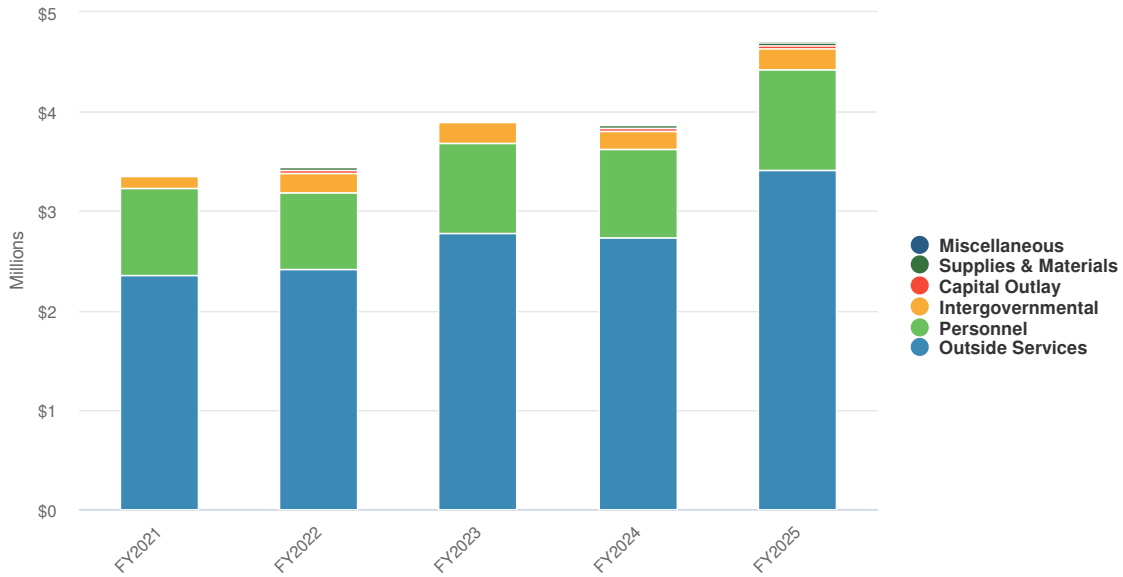


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



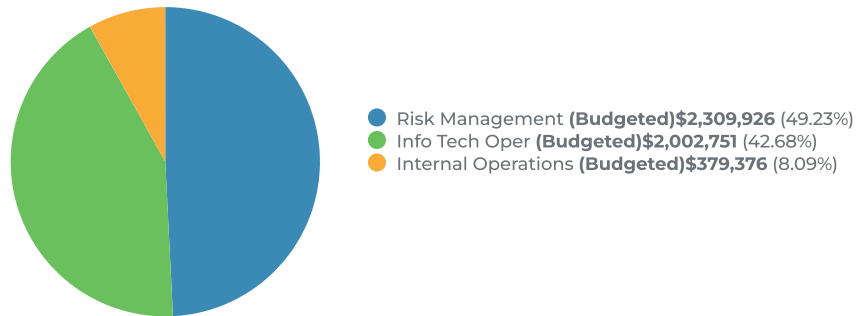
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$903,531	\$902,066	\$1,017,319
Supplies & Materials	\$21,786	\$29,650	\$29,650
Outside Services	\$2,780,190	\$2,730,481	\$3,414,326



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Miscellaneous	\$18,084	\$0	\$0
Intergovernmental	\$207,629	\$178,941	\$200,758
Capital Outlay	\$0	\$30,000	\$30,000
Total Expense Objects:	\$3,931,221	\$3,871,138	\$4,692,053

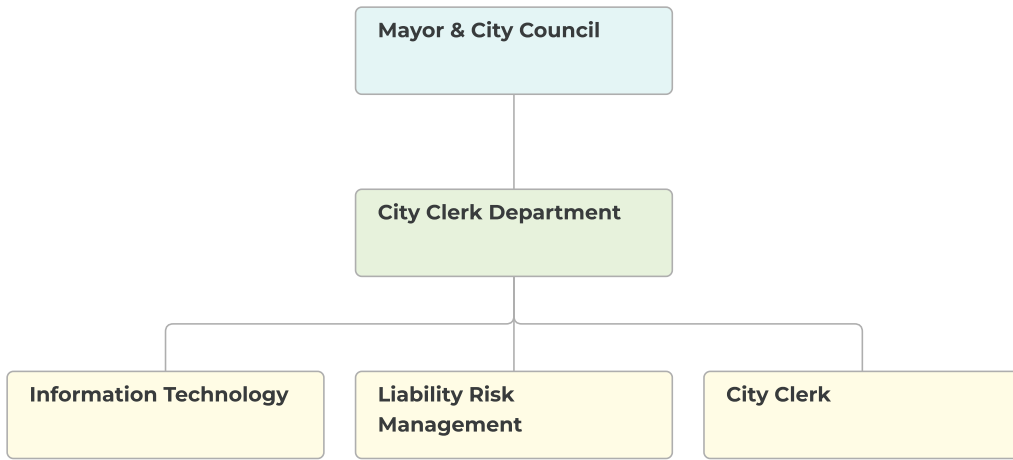
Expenditures by Fund

Expenditures by Fund



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Internal Service Funds			
Risk Management	\$1,860,751	\$1,681,081	\$2,309,926
Info Tech Oper	\$1,712,462	\$1,845,627	\$2,002,751
Internal Operations	\$358,007	\$344,430	\$379,376
Total Internal Service Funds:	\$3,931,221	\$3,871,138	\$4,692,053

Organizational Chart



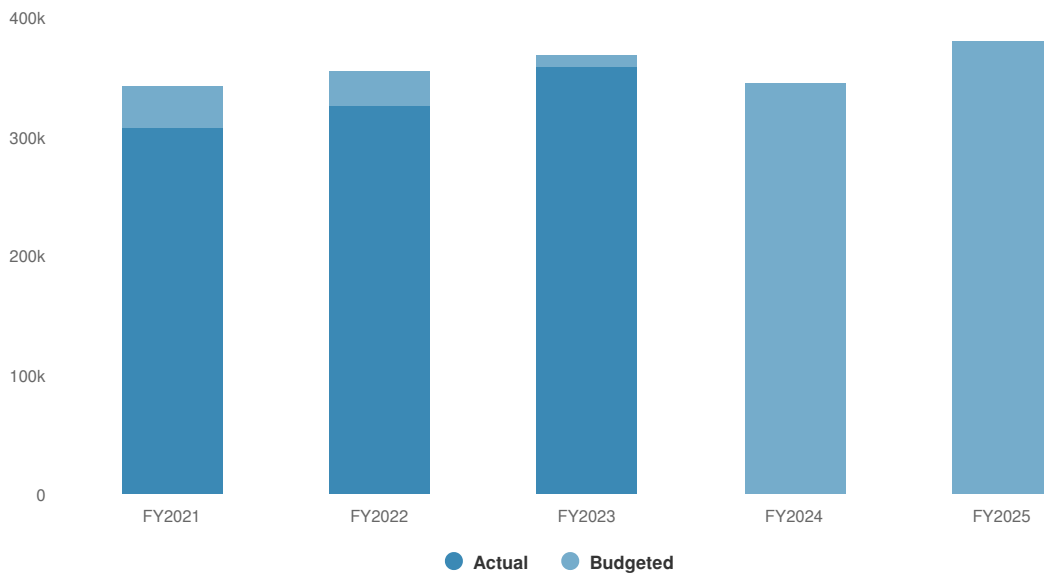
City Clerk

The City Clerk is responsible for providing administrative support for the legislative functions, records management and archiving, public information, election services, and filing officer services. Legislative support includes administration of noticing requirements for City Council 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 City Clerk 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.

Expenditures Summary

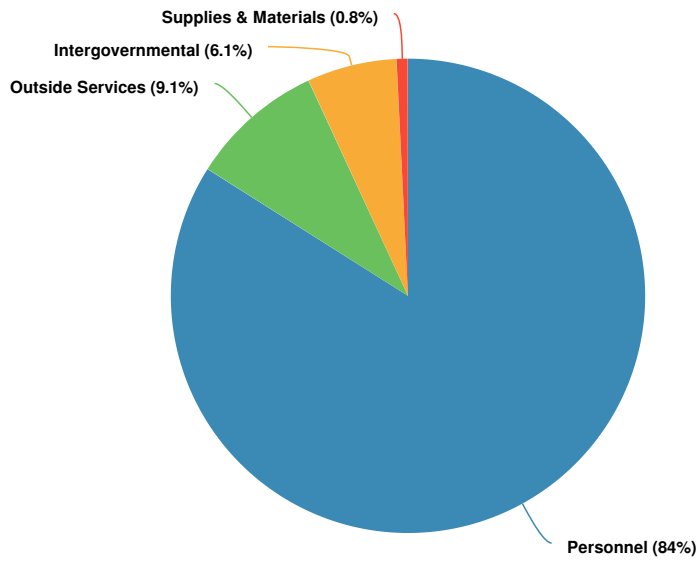
\$379,376 **\$34,946**
(10.15% vs. prior year)

City Clerk Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

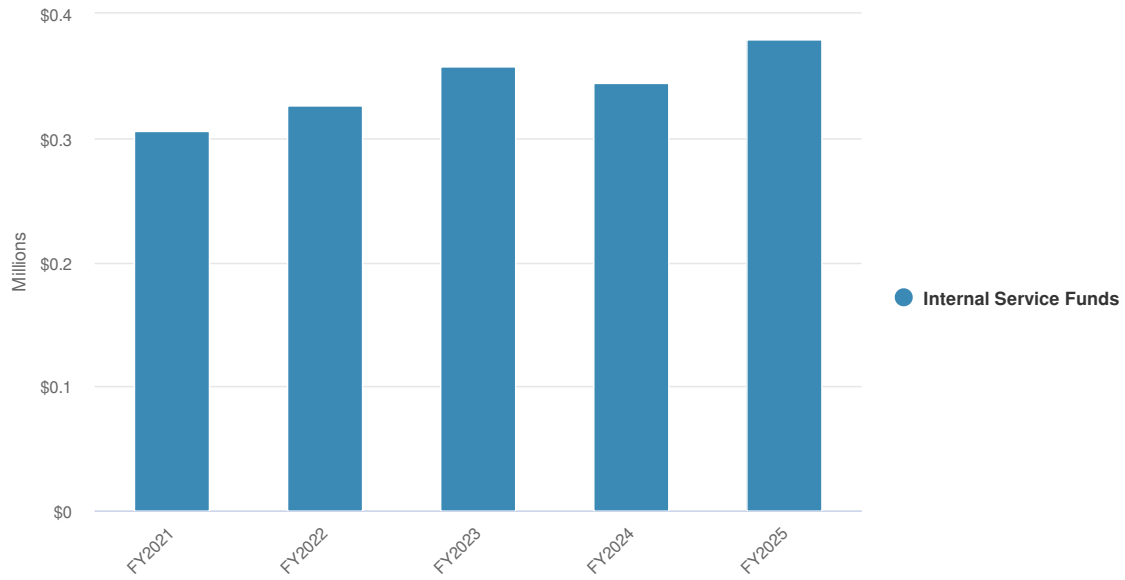
Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$293,791	\$284,234	\$318,598
Supplies & Materials	\$1,568	\$2,900	\$2,900
Outside Services	\$21,522	\$34,700	\$34,700
Intergovernmental	\$41,126	\$22,596	\$23,178
Total Expense Objects:	\$358,007	\$344,430	\$379,376

Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Internal Service Funds			
Internal Operations	\$358,007	\$344,430	\$379,376
Total Internal Service Funds:	\$358,007	\$344,430	\$379,376

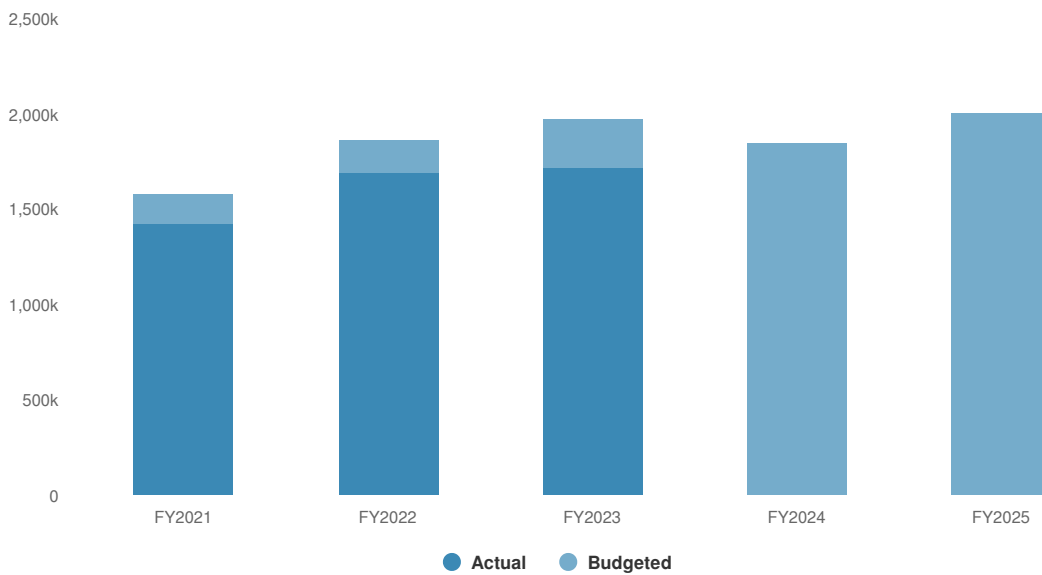
Information Technology Operations

Information Technology Operations is dedicated to serve the vision of the City Council and the mission of the City by enabling each department to utilize information tools to achieve their goals and objectives. Information Technology Operations provides City-wide support for office automation equipment, including computers, telephones, fax machines, copiers, and other equipment. Program activities include developing, implementing and maintaining long-range policies, standards, equipment inventories, preventive maintenance and repair programs, as well as providing training, on-going user support and day-to-day troubleshooting on all equipment.

Expenditures Summary

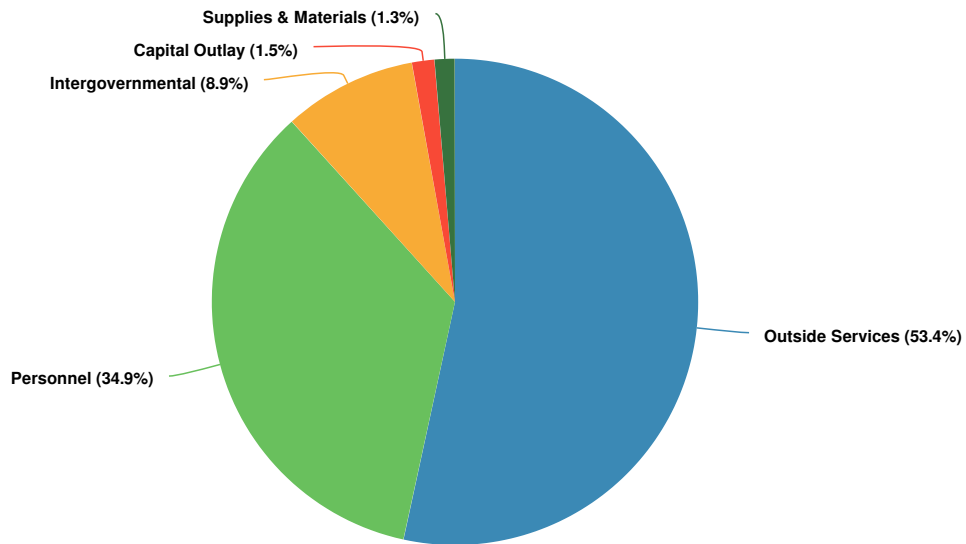
\$2,002,751 **\$157,124**
(8.51% vs. prior year)

Information Technology Operations Proposed and Historical Budget vs. Actual

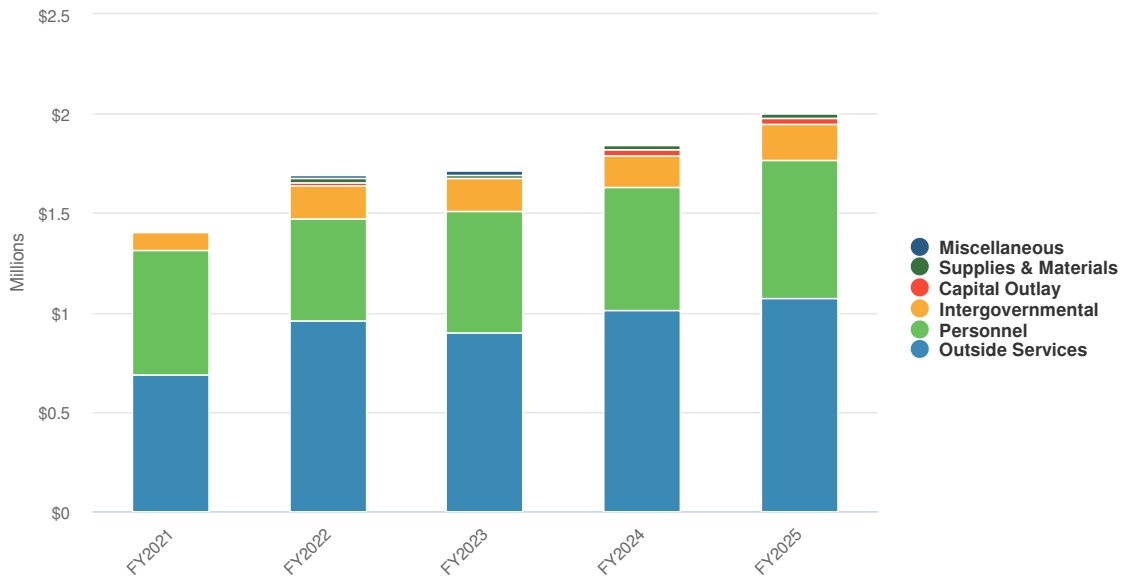


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$609,740	\$617,831	\$698,721
Supplies & Materials	\$20,218	\$26,750	\$26,750
Outside Services	\$897,916	\$1,014,700	\$1,069,700



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Miscellaneous	\$18,084	\$0	\$0
Intergovernmental	\$166,503	\$156,345	\$177,580
Capital Outlay	\$0	\$30,000	\$30,000
Total Expense Objects:	\$1,712,462	\$1,845,627	\$2,002,751

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Internal Service Funds			
Info Tech Oper	\$1,712,462	\$1,845,627	\$2,002,751
Total Internal Service Funds:	\$1,712,462	\$1,845,627	\$2,002,751

Liability Risk Management

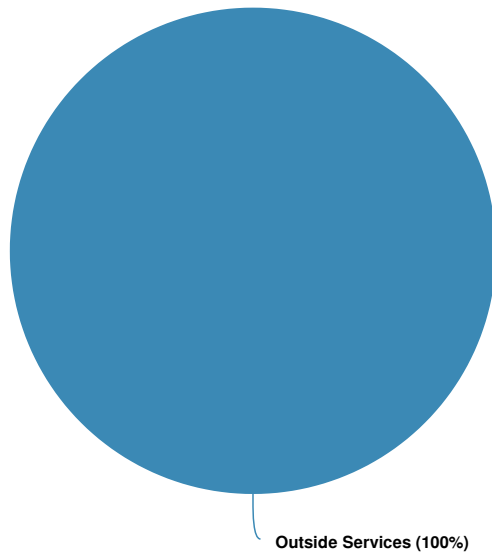
Liability Risk Management includes processing and coordination of claims with insurance carriers; oversight of liability issues and training; facilitating risk reduction; and assisting in securing the appropriate insurance coverage and documents for all City activities.

Expenditures Summary

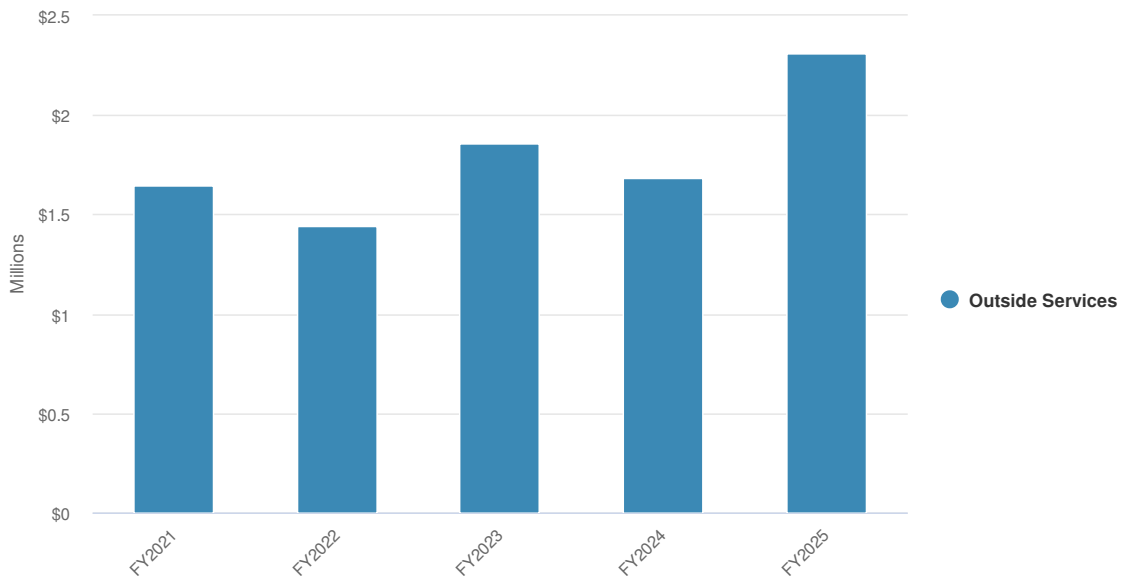
\$2,309,926 **\$628,845**
(37.41% vs. prior year)

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Outside Services	\$1,860,751	\$1,681,081	\$2,309,926
Total Expense Objects:	\$1,860,751	\$1,681,081	\$2,309,926

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Internal Service Funds			
Risk Management	\$1,860,751	\$1,681,081	\$2,309,926
Total Internal Service Funds:	\$1,860,751	\$1,681,081	\$2,309,926



City Attorney Summary



The City Attorney is appointed by City Council and serves Council as the chief legal advisor. The City Attorney provides a wide range of professional legal services, assistance, and advice to all City departments, the City Council, and various boards and commissions. The City Attorney provides representation for the City in legal actions, prepares legal documents such as ordinances, resolutions, contracts, reports, and correspondences. The City Attorney and their office also aids citizens in accessing public records under the California Public Records Act.

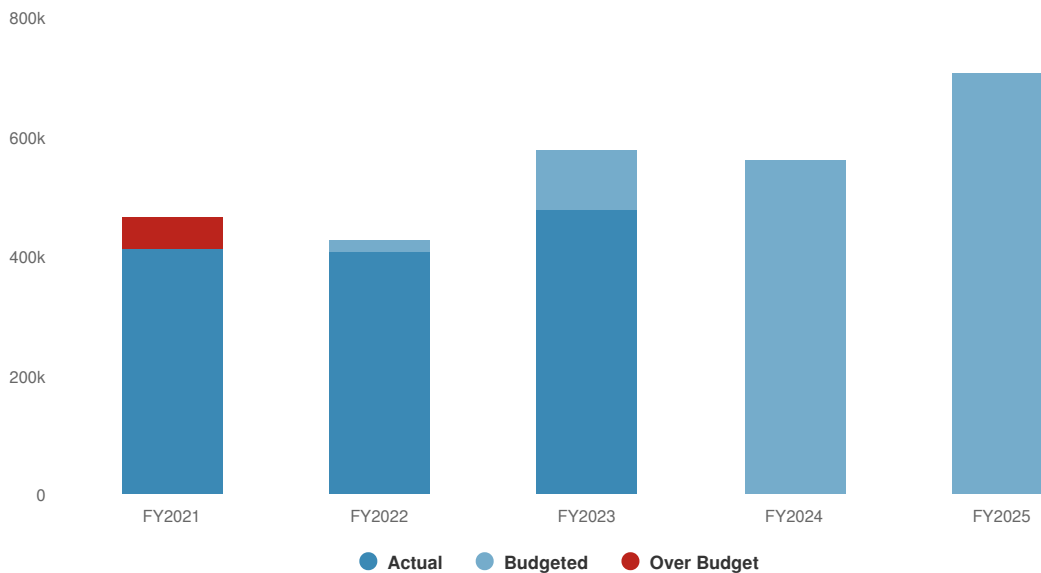
Expenditures by Function

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expenditures			
City Attorney			
City Attorney	\$477,289	\$560,881	\$706,462
Total City Attorney:	\$477,289	\$560,881	\$706,462
Total Expenditures:	\$477,289	\$560,881	\$706,462

Expenditures Summary

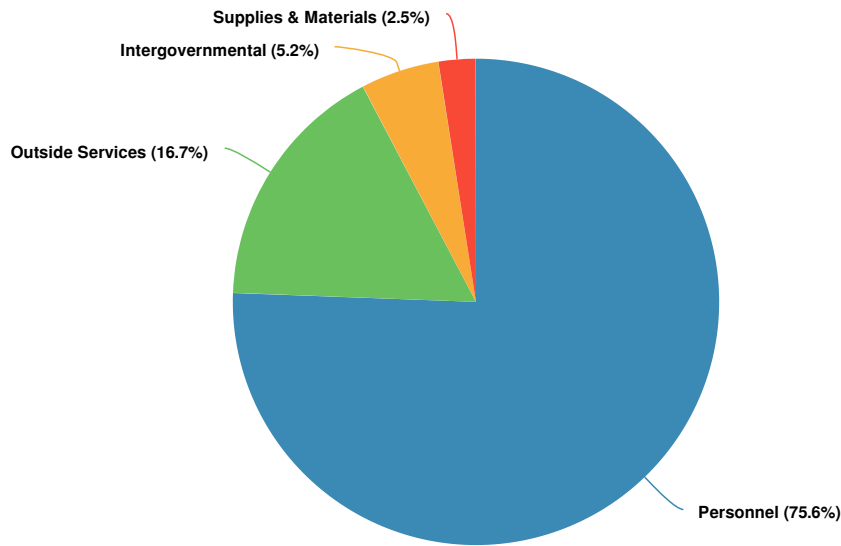
\$706,462 **\$145,581**
 (25.96% vs. prior year)

City Attorney Proposed and Historical Budget vs. Actual

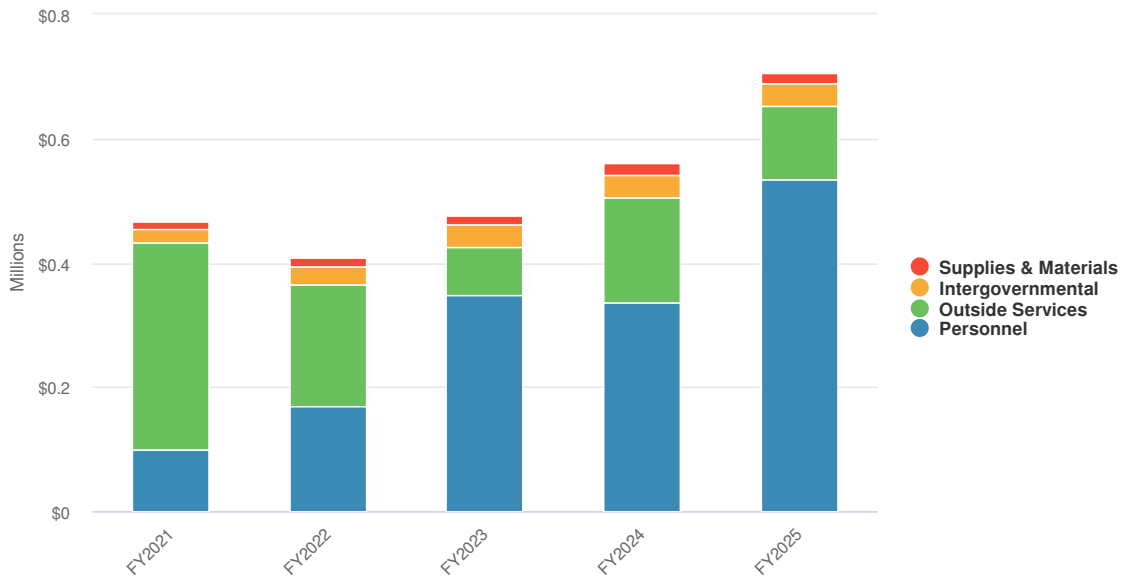


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



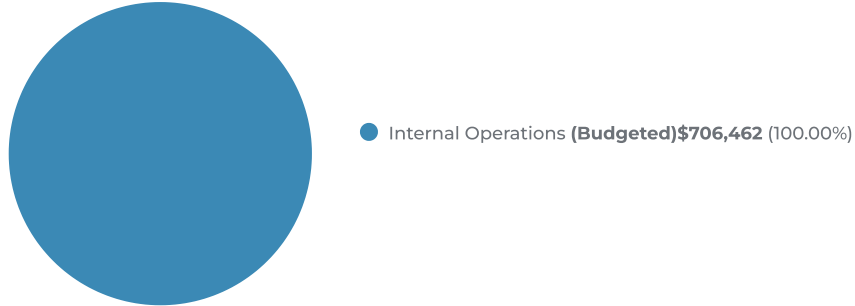
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$347,575	\$335,780	\$534,096
Supplies & Materials	\$14,511	\$20,000	\$17,500
Outside Services	\$77,428	\$170,500	\$118,000



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Intergovernmental	\$37,776	\$34,601	\$36,866
Total Expense Objects:	\$477,289	\$560,881	\$706,462

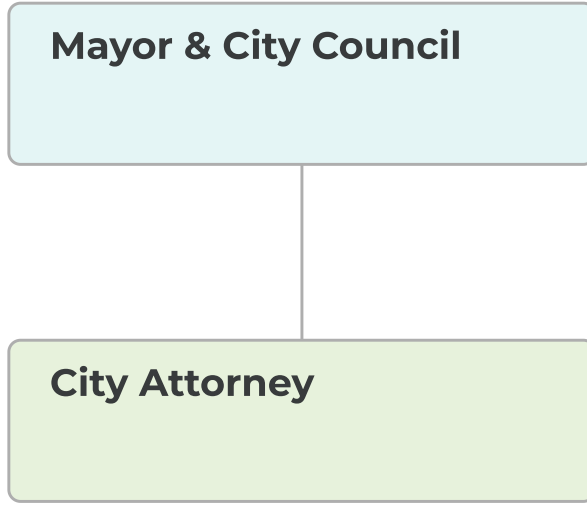
Expenditures by Fund

Expenditures by Fund



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Internal Service Funds			
Internal Operations	\$477,289	\$560,881	\$706,462
Total Internal Service Funds:	\$477,289	\$560,881	\$706,462

Organizational Chart



Development Services Summary



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 through the Planning and Building divisions.

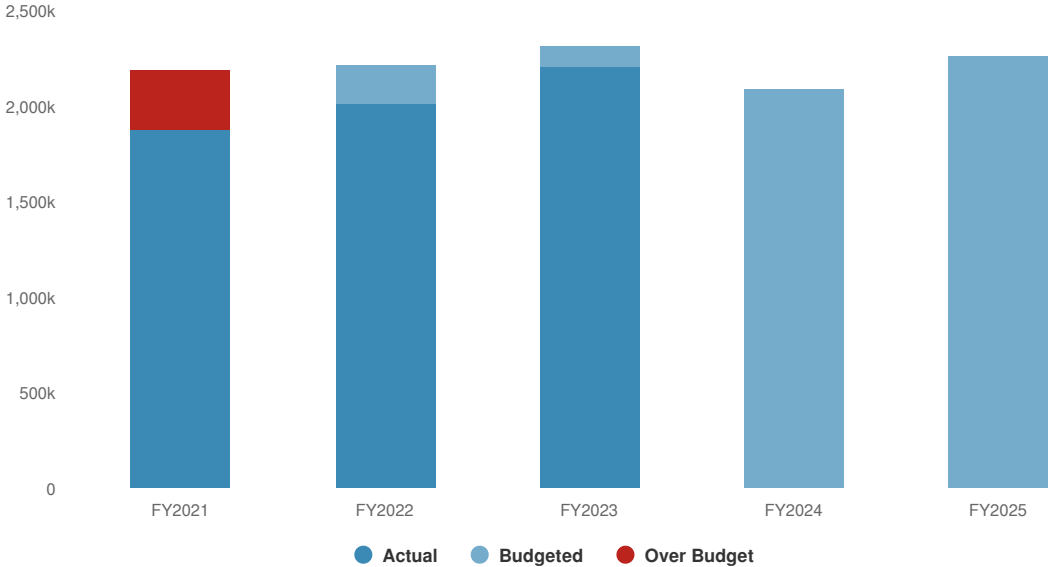
Expenditures by Function

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expenditures			
Development Services			
Building	\$736,557	\$709,011	\$782,366
Development Services	\$1,468,637	\$1,383,663	\$1,484,341
Total Development Services:	\$2,205,194	\$2,092,674	\$2,266,707
Total Expenditures:	\$2,205,194	\$2,092,674	\$2,266,707

Expenditures Summary

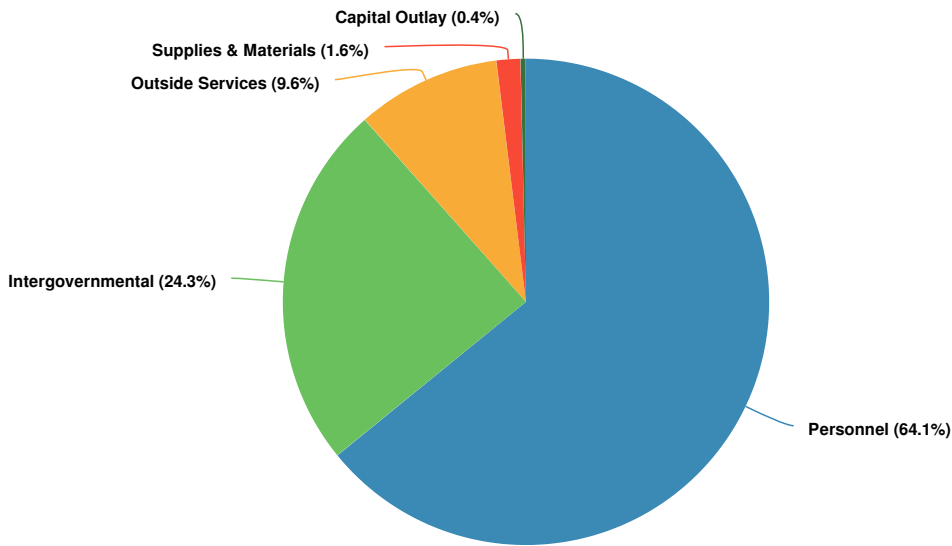
\$2,266,707 **\$174,034**
 (8.32% vs. prior year)

Development Services Proposed and Historical Budget vs. Actual

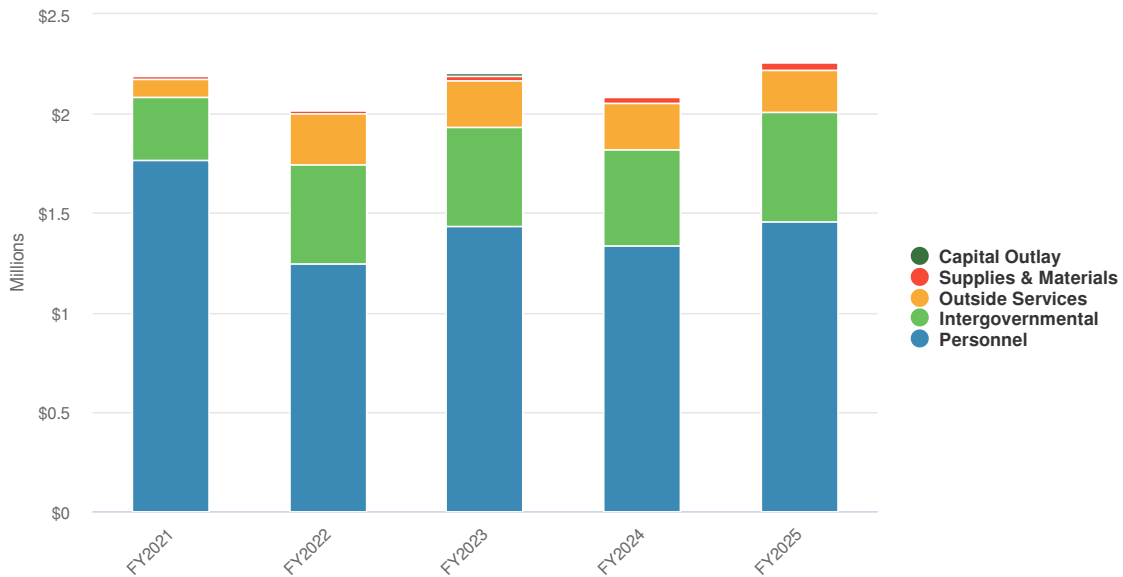


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



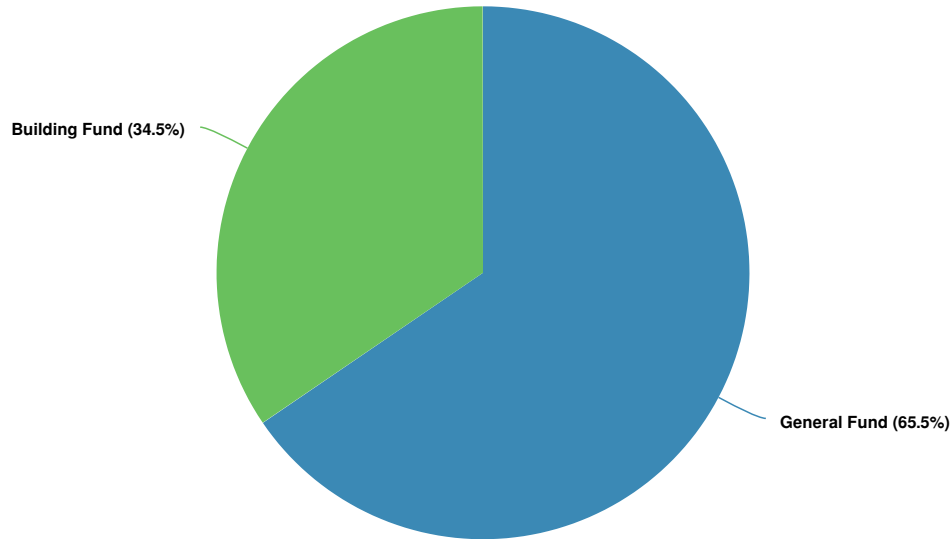
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$1,436,692	\$1,339,214	\$1,453,930
Supplies & Materials	\$20,125	\$30,000	\$36,250
Outside Services	\$236,374	\$233,421	\$216,964



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Intergovernmental	\$496,875	\$482,039	\$551,563
Capital Outlay	\$15,129	\$8,000	\$8,000
Total Expense Objects:	\$2,205,194	\$2,092,674	\$2,266,707

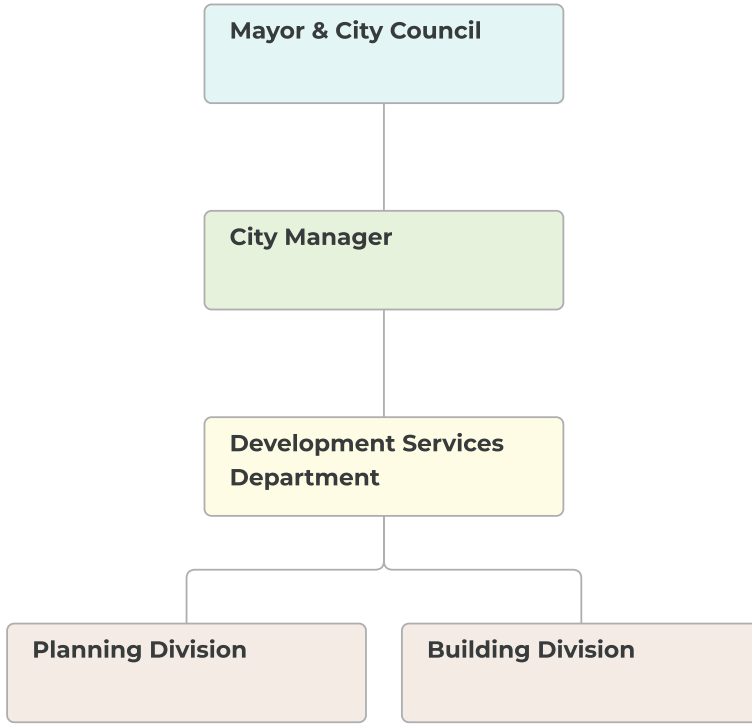
Expenditures by Fund

2025 Expenditures by Fund



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
General Fund	\$1,466,002	\$1,383,663	\$1,484,341
Water Fund	\$1,317	\$0	\$0
Wastewater Oper Fund	\$1,317	\$0	\$0
Building Fund	\$736,557	\$709,011	\$782,366
Total:	\$2,205,194	\$2,092,674	\$2,266,707

Organizational Chart



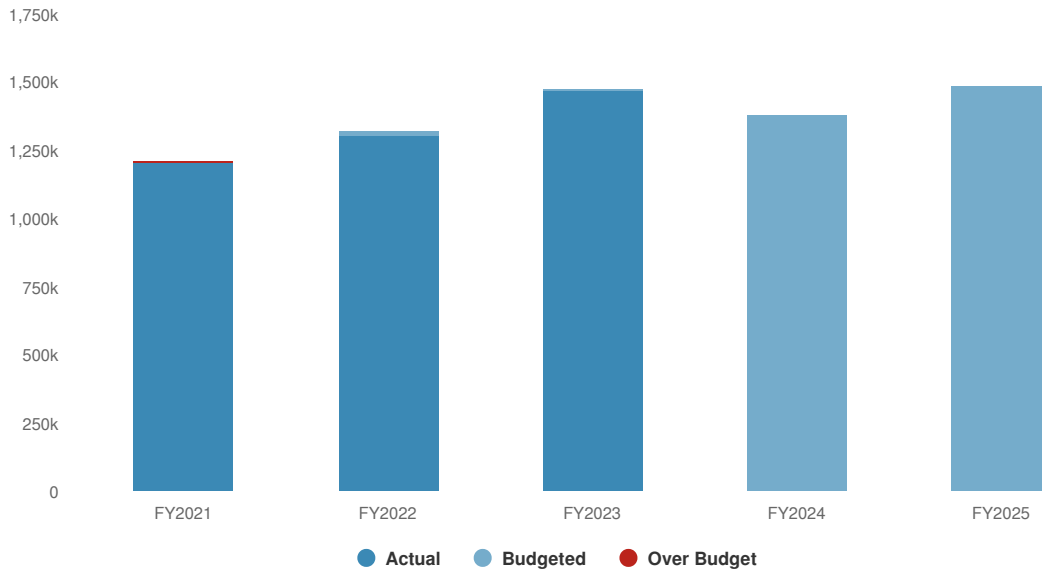
Planning

The Planning division prioritizes the long-term needs and goals of Eureka and regulates how land is used. The Planning division facilitates development projects, zoning administration, Federal Emergency Management Agency (FEMA) floodplain administration, long-range and current City planning, design review, historic preservation, environmental review and permitting, changes to the City Zoning Code, the General Plan, and annexations.

Expenditures Summary

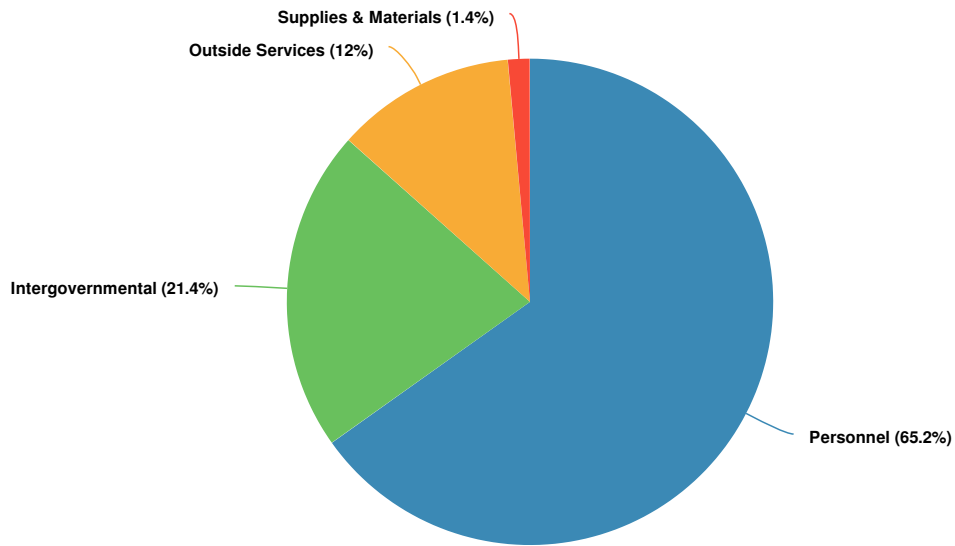
\$1,484,341 **\$100,678**
(7.28% vs. prior year)

Planning Proposed and Historical Budget vs. Actual

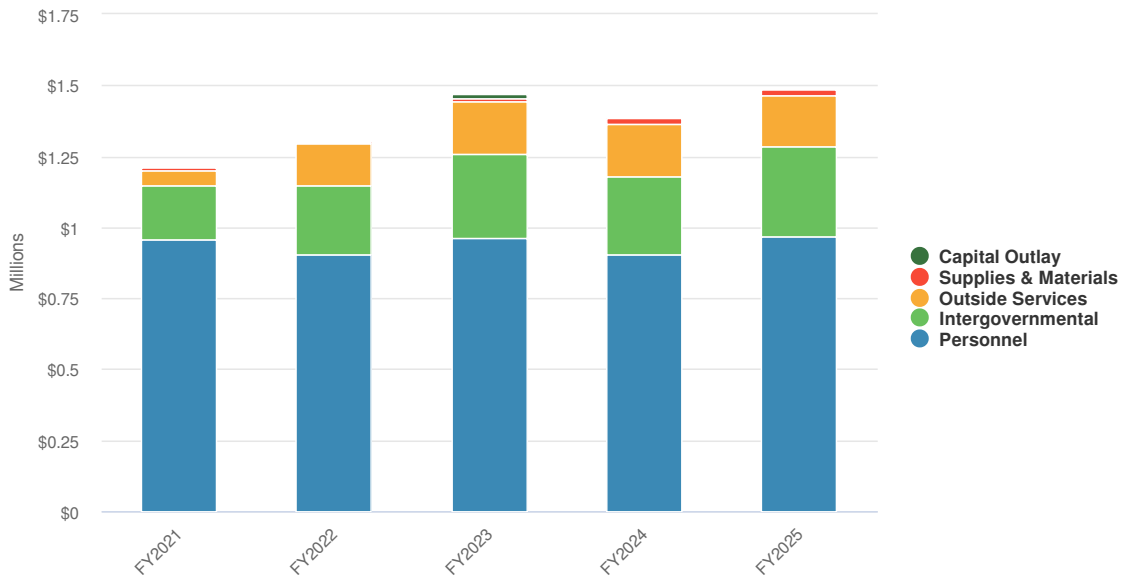


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$964,861	\$902,258	\$967,335
Supplies & Materials	\$9,793	\$17,500	\$21,500
Outside Services	\$185,105	\$188,010	\$177,407



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Intergovernmental	\$293,842	\$275,895	\$318,099
Capital Outlay	\$15,036	\$0	\$0
Total Expense Objects:	\$1,468,637	\$1,383,663	\$1,484,341

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
All Funds			
General			
General Fund	\$1,466,002	\$1,383,663	\$1,484,341
Total General:	\$1,466,002	\$1,383,663	\$1,484,341
Enterprise			
Water Fund	\$1,317	\$0	\$0
Wastewater Oper Fund	\$1,317	\$0	\$0
Total Enterprise:	\$2,635	\$0	\$0
Total All Funds:	\$1,468,637	\$1,383,663	\$1,484,341



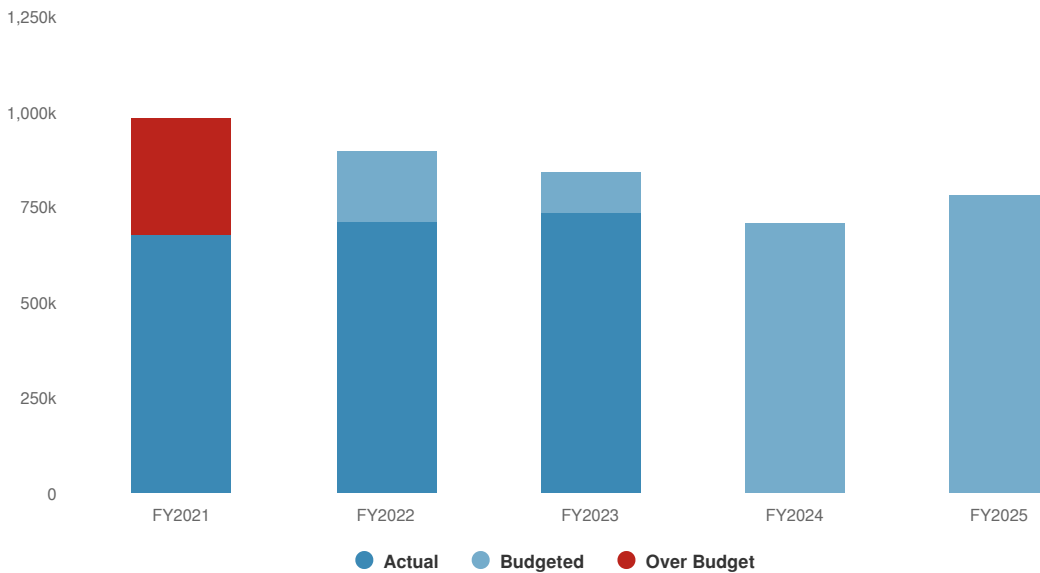
Building

The Building division, alongside the Planning division, works with owners and developers to obtain the necessary permits to begin a construction process that is safe and in compliance with building codes. The Building division administers a program of construction regulations 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 Building division ensures public safety by providing thorough, accurate plan reviews and inspection of all structures. The Building division 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.

Expenditures Summary

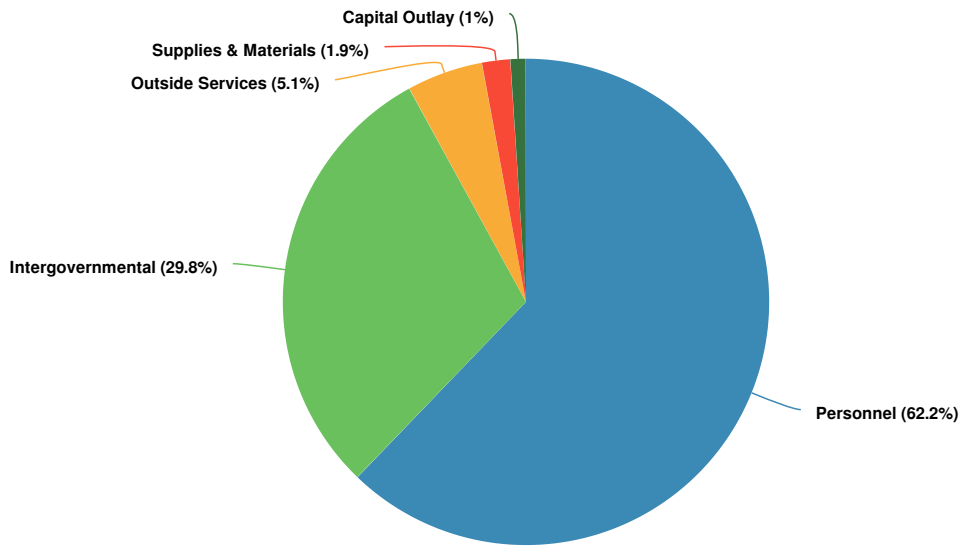
\$782,366 **\$73,356**
(10.35% vs. prior year)

Building Proposed and Historical Budget vs. Actual

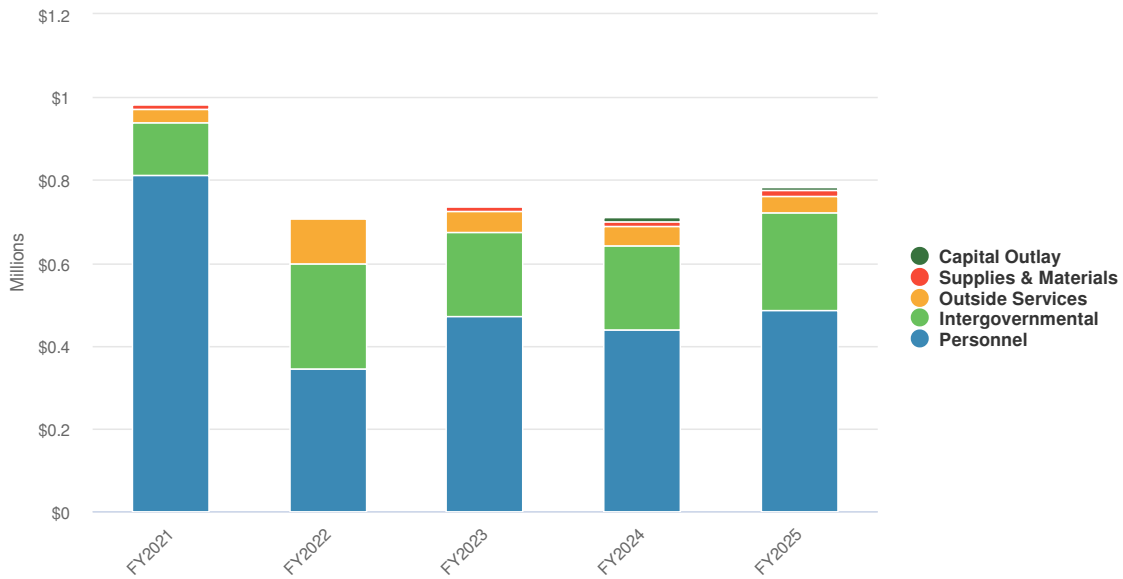


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$471,831	\$436,956	\$486,595
Supplies & Materials	\$10,332	\$12,500	\$14,750
Outside Services	\$51,269	\$45,410	\$39,557



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Intergovernmental	\$203,033	\$206,144	\$233,464
Capital Outlay	\$93	\$8,000	\$8,000
Total Expense Objects:	\$736,557	\$709,011	\$782,366

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Building Fund	\$736,557	\$709,011	\$782,366
Total Building Fund:	\$736,557	\$709,011	\$782,366

Human Resources Summary



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

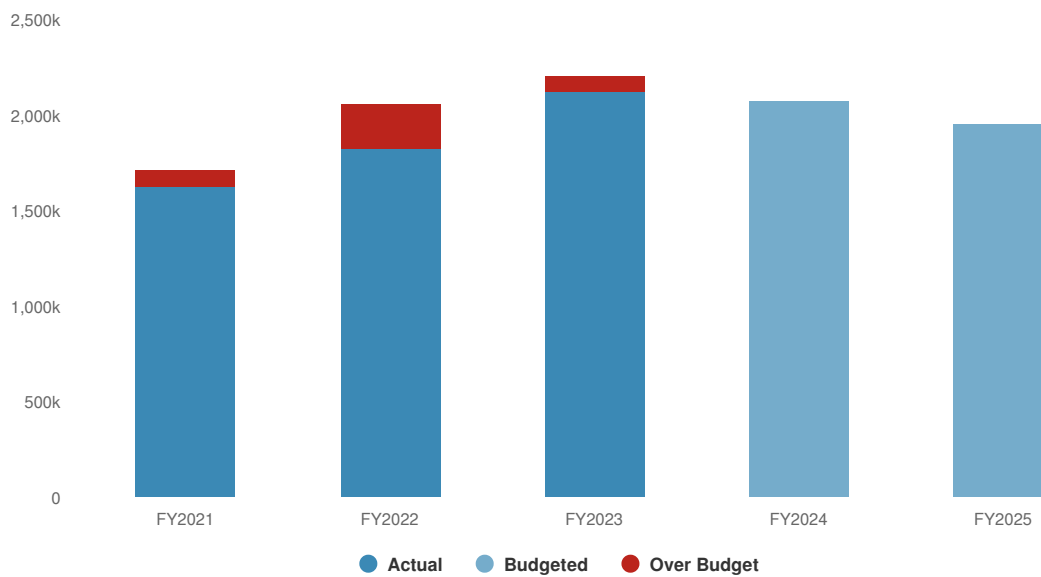
Expenditures by Function

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expenditures			
Human Resources			
Personnel	\$954,624	\$923,510	\$1,073,974
Risk Management	\$1,255,708	\$1,155,425	\$885,778
Total Human Resources:	\$2,210,332	\$2,078,935	\$1,959,752
Total Expenditures:	\$2,210,332	\$2,078,935	\$1,959,752

Expenditures Summary

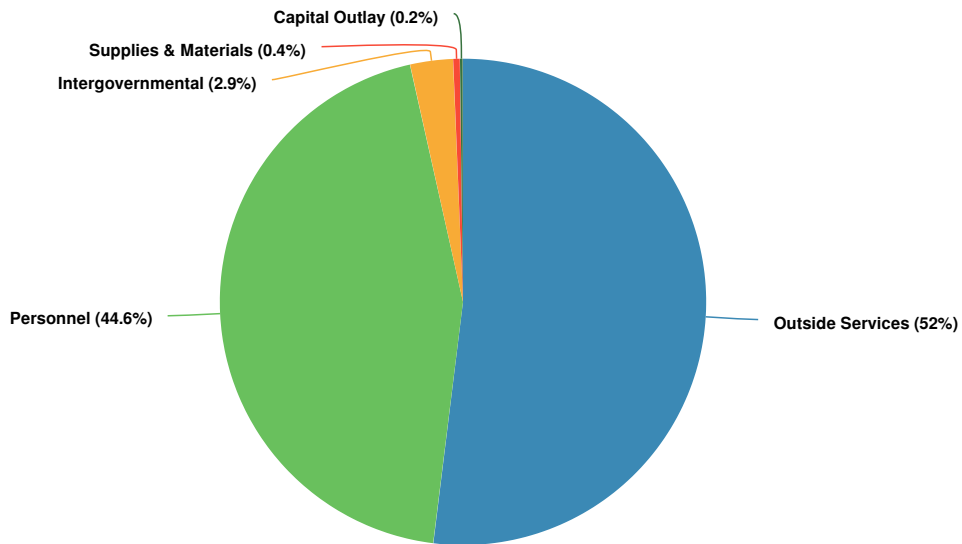
\$1,959,752 **-\$119,183**
 (-5.73% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual

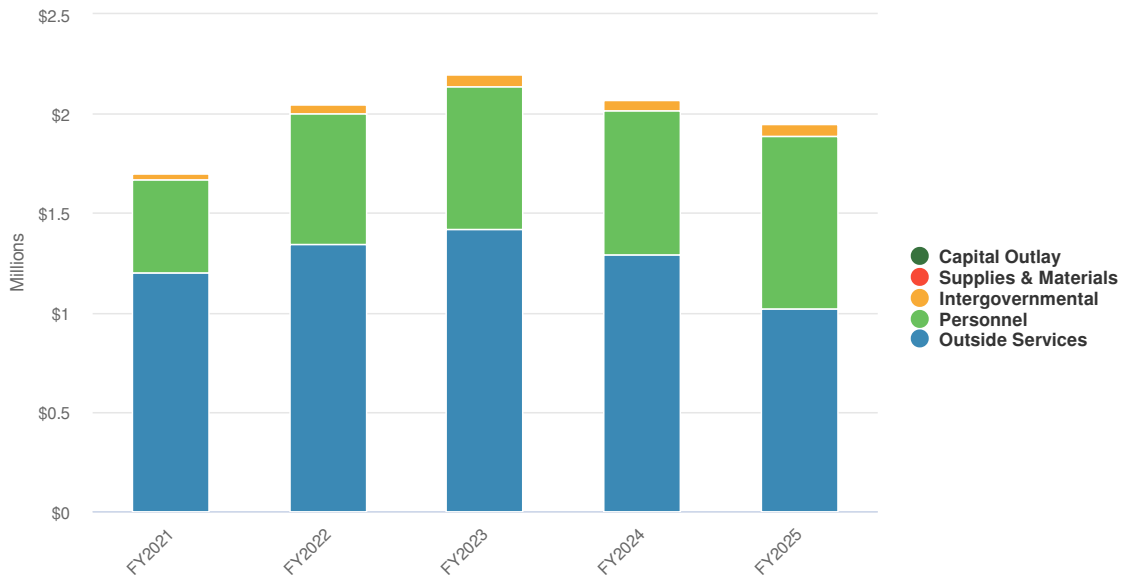


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$717,249	\$731,525	\$873,161
Supplies & Materials	\$10,933	\$8,500	\$8,500
Outside Services	\$1,423,486	\$1,287,825	\$1,018,178



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Intergovernmental	\$54,722	\$47,084	\$55,913
Capital Outlay	\$3,942	\$4,000	\$4,000
Total Expense Objects:	\$2,210,332	\$2,078,935	\$1,959,752

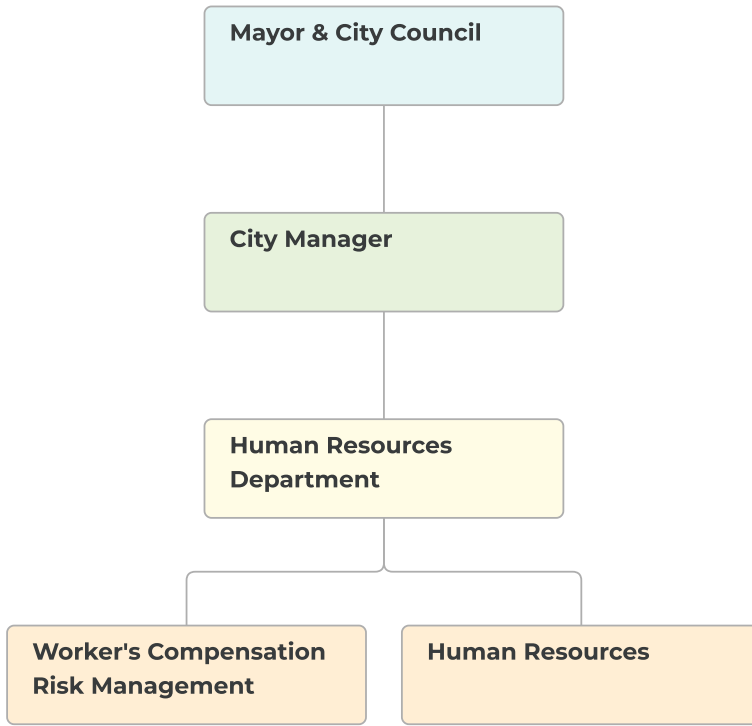
Expenditures by Fund

Expenditures by Fund



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
General			
General Fund	\$919	\$0	\$0
Total General:	\$919	\$0	\$0
Internal Service Funds			
Risk Management	\$1,255,708	\$1,155,425	\$885,778
Internal Operations	\$953,705	\$923,510	\$1,073,974
Total Internal Service Funds:	\$2,209,413	\$2,078,935	\$1,959,752
Total:	\$2,210,332	\$2,078,935	\$1,959,752

Organizational Chart



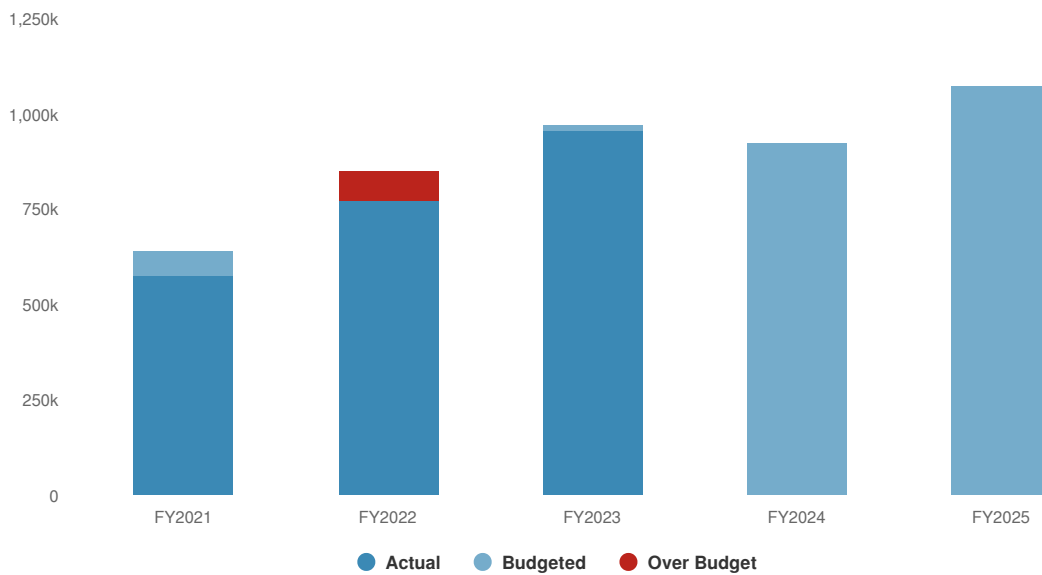
Human Resources

Human Resources Management is responsible for the City's personnel administrative functions, including 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, and upholding compliance with federal and state employment laws.

Expenditures Summary

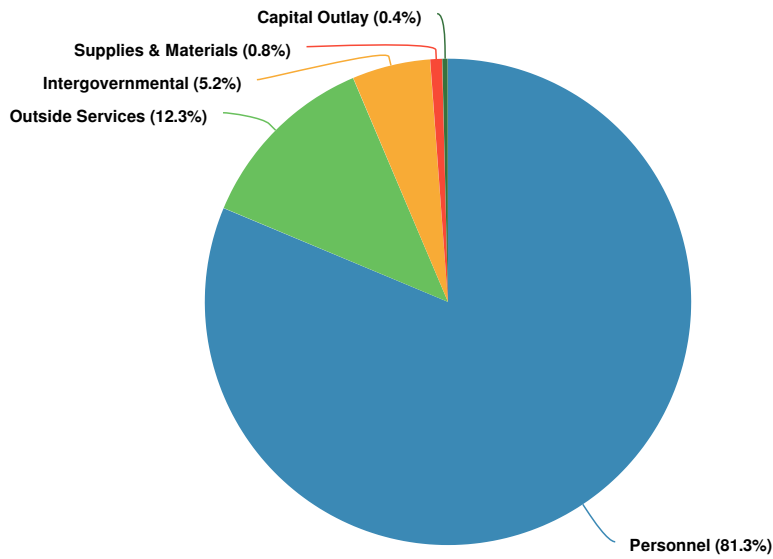
\$1,073,974 **\$150,464**
(16.29% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual

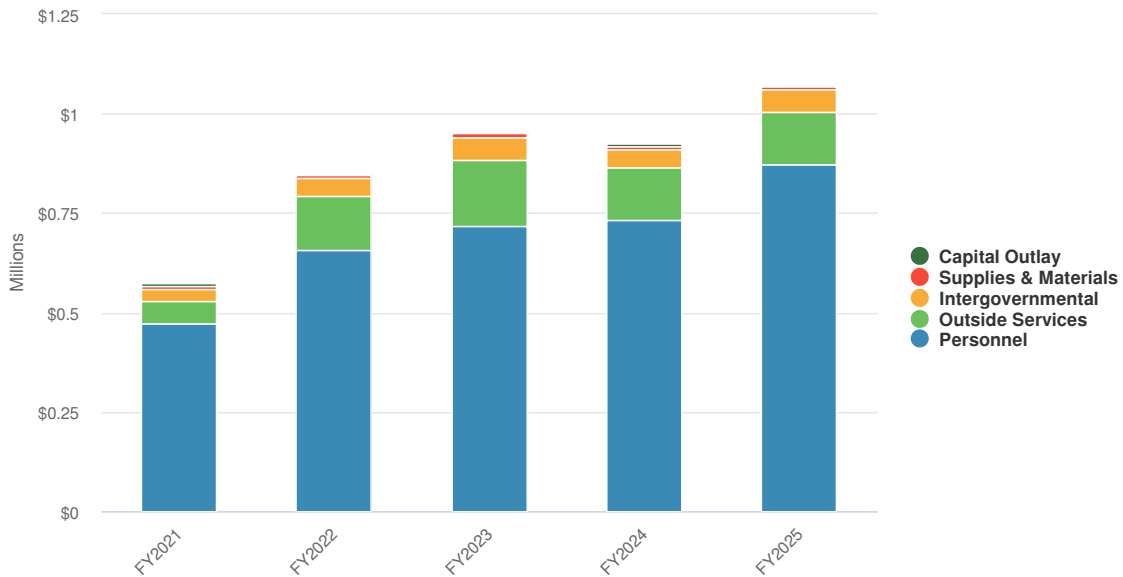


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$717,249	\$731,525	\$873,161
Supplies & Materials	\$10,933	\$8,500	\$8,500
Outside Services	\$167,778	\$132,400	\$132,400



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Intergovernmental	\$54,722	\$47,084	\$55,913
Capital Outlay	\$3,942	\$4,000	\$4,000
Total Expense Objects:	\$954,624	\$923,510	\$1,073,974

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
General			
General Fund	\$919	\$0	\$0
Total General:	\$919	\$0	\$0
Internal Service Funds			
Internal Operations	\$953,705	\$923,510	\$1,073,974
Total Internal Service Funds:	\$953,705	\$923,510	\$1,073,974
Total:	\$954,624	\$923,510	\$1,073,974

Workers Comp Risk Management

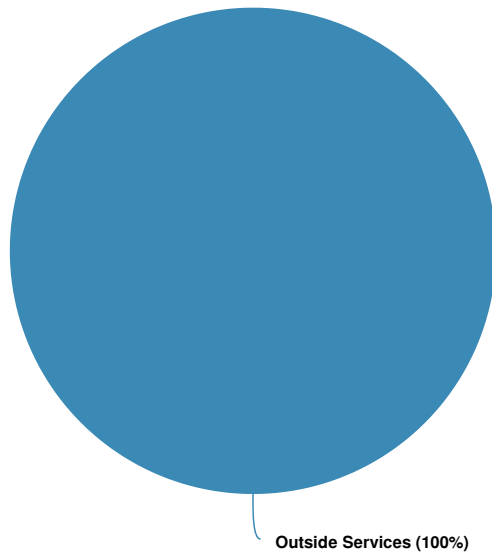
Workers Comp Risk Management includes processing and coordination of workers' compensation claims with carrier; oversight of safety issues and training; facilitating risk reduction; and assisting in securing the appropriate insurance coverage and documents for all City activities.

Expenditures Summary

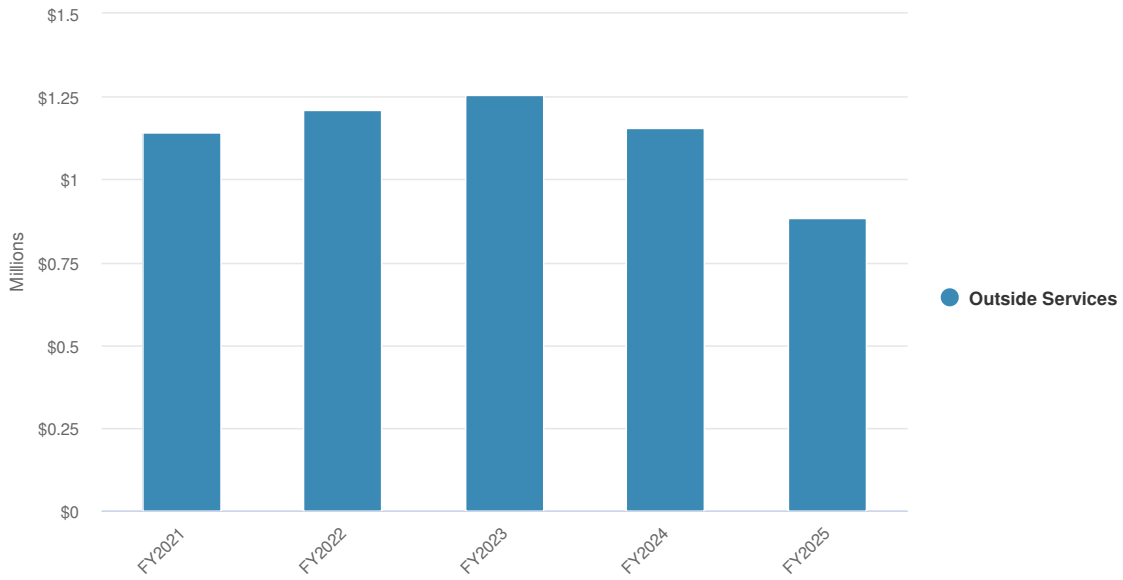
\$885,778 **-\$269,647**
(-23.34% vs. prior year)

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Outside Services	\$1,255,708	\$1,155,425	\$885,778
Total Expense Objects:	\$1,255,708	\$1,155,425	\$885,778

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Internal Service Funds			
Risk Management	\$1,255,708	\$1,155,425	\$885,778
Total Internal Service Funds:	\$1,255,708	\$1,155,425	\$885,778



Finance Summary



The Finance Department is responsible for providing 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; and Successor Agency administration.

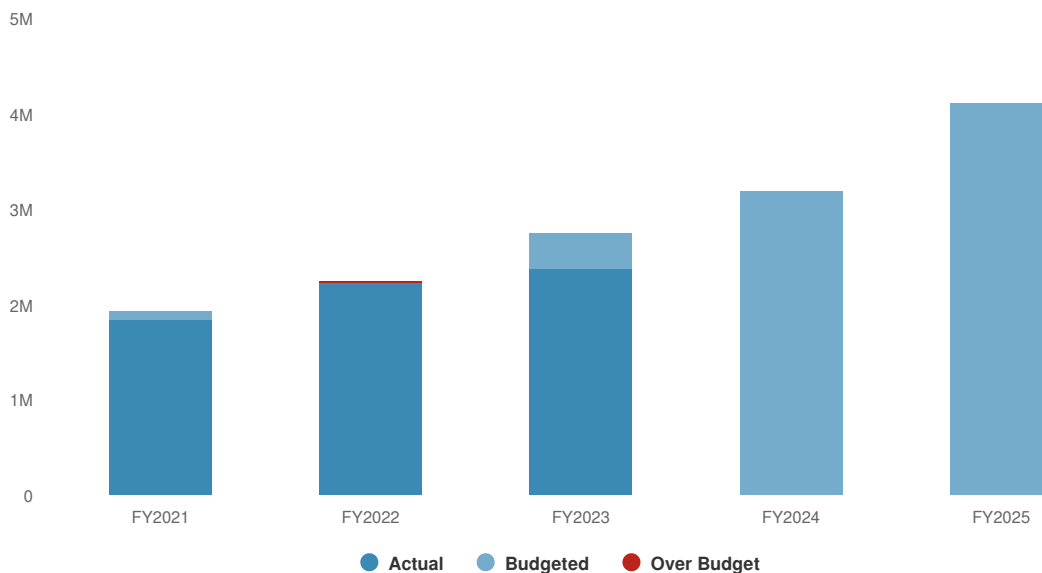
Expenditures by Function

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expenditures			
Finance			
Finance	\$1,354,281	\$1,674,439	\$1,875,951
Development Services - Housing	\$337,246	\$362,743	\$391,169
CAPE	\$677,663	\$1,156,222	\$1,859,083
Total Finance:	\$2,369,189	\$3,193,404	\$4,126,203
Total Expenditures:	\$2,369,189	\$3,193,404	\$4,126,203

Expenditures Summary

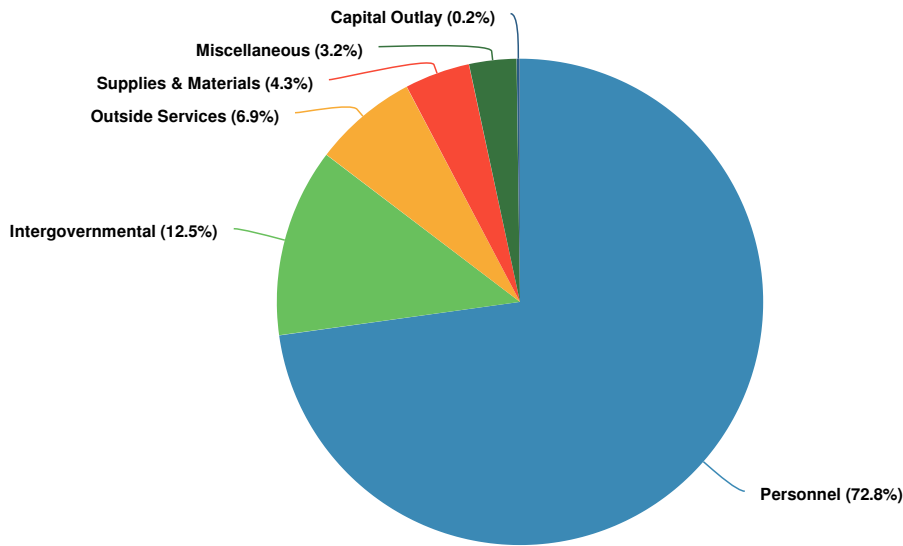
\$4,126,203 **\$932,799**
 (29.21% vs. prior year)

Finance Proposed and Historical Budget vs. Actual

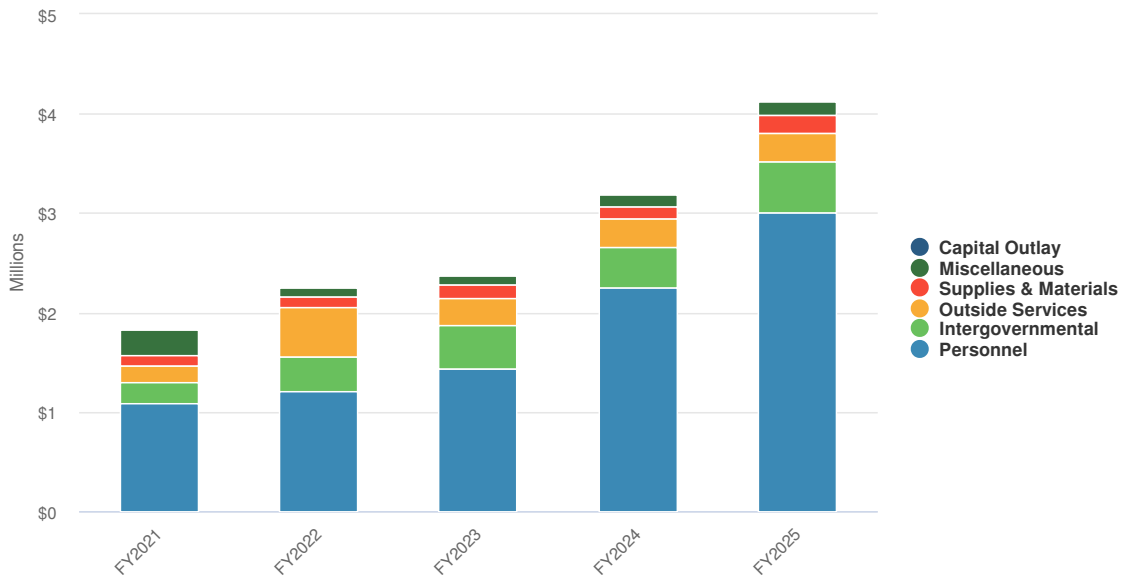


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



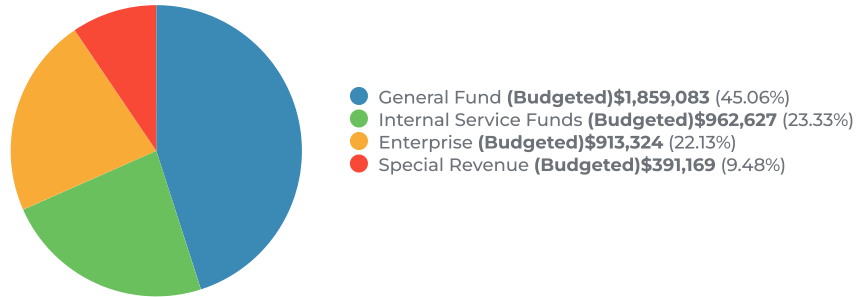
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$1,437,294	\$2,252,611	\$3,004,421
Supplies & Materials	\$138,797	\$116,950	\$179,200
Outside Services	\$265,207	\$291,350	\$286,000



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Miscellaneous	\$92,188	\$130,000	\$130,000
Intergovernmental	\$435,703	\$401,492	\$517,632
Capital Outlay	\$0	\$1,000	\$8,950
Total Expense Objects:	\$2,369,189	\$3,193,404	\$4,126,203

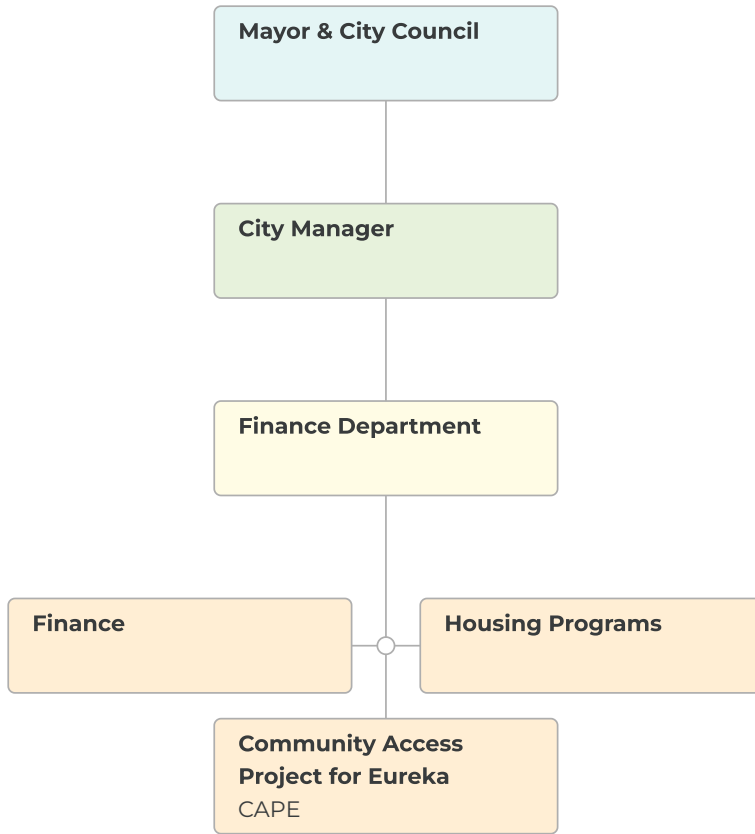
Enterprise by Fund

Expenditures by Fund



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
General	\$677,663	\$1,156,222	\$1,859,083
Special Revenue	\$337,246	\$362,743	\$391,169
Enterprise	\$664,025	\$858,070	\$913,324
Internal Service Funds	\$690,255	\$816,369	\$962,627
Total:	\$2,369,189	\$3,193,404	\$4,126,203

Organizational Chart



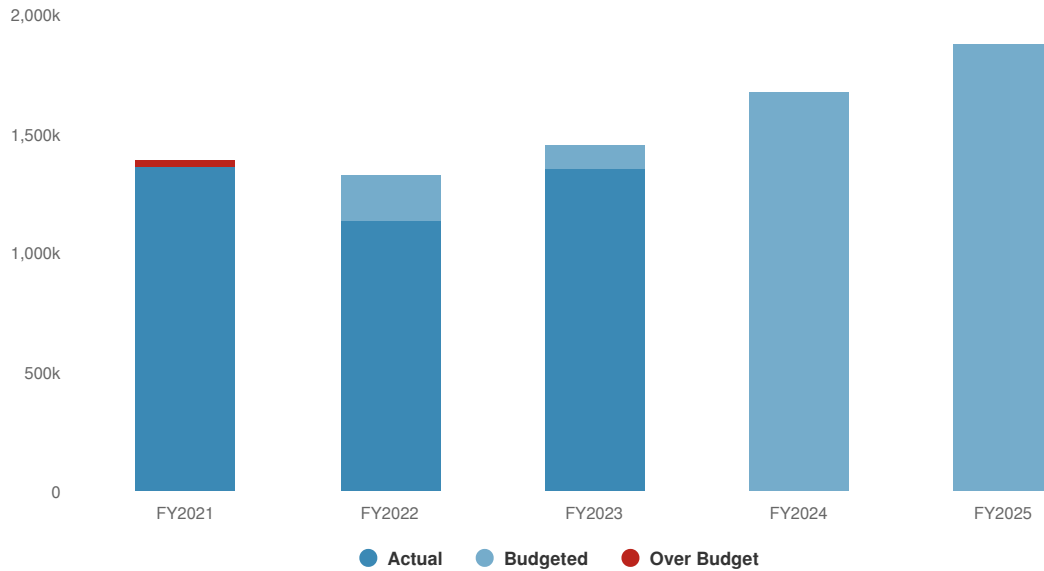
Finance

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.

Expenditures Summary

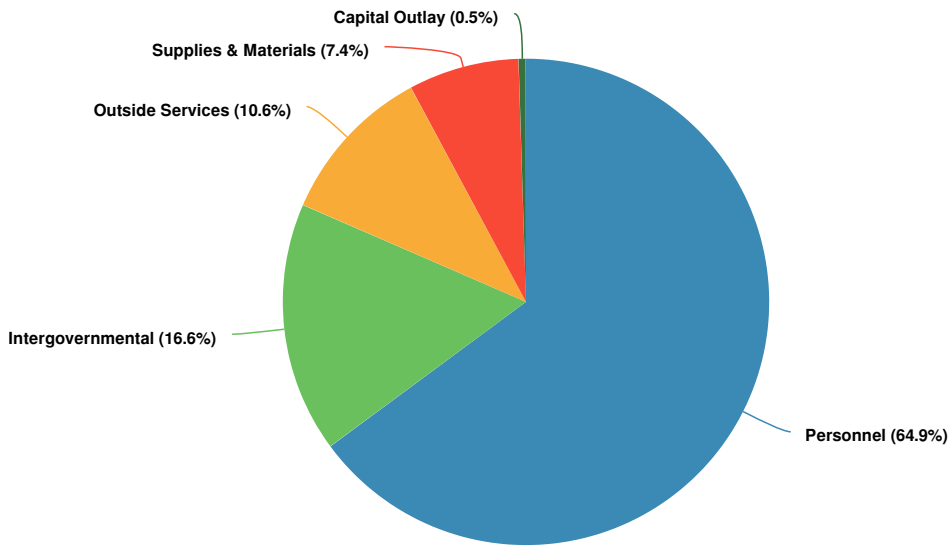
\$1,875,951 **\$201,512**
(12.03% vs. prior year)

Finance Proposed and Historical Budget vs. Actual

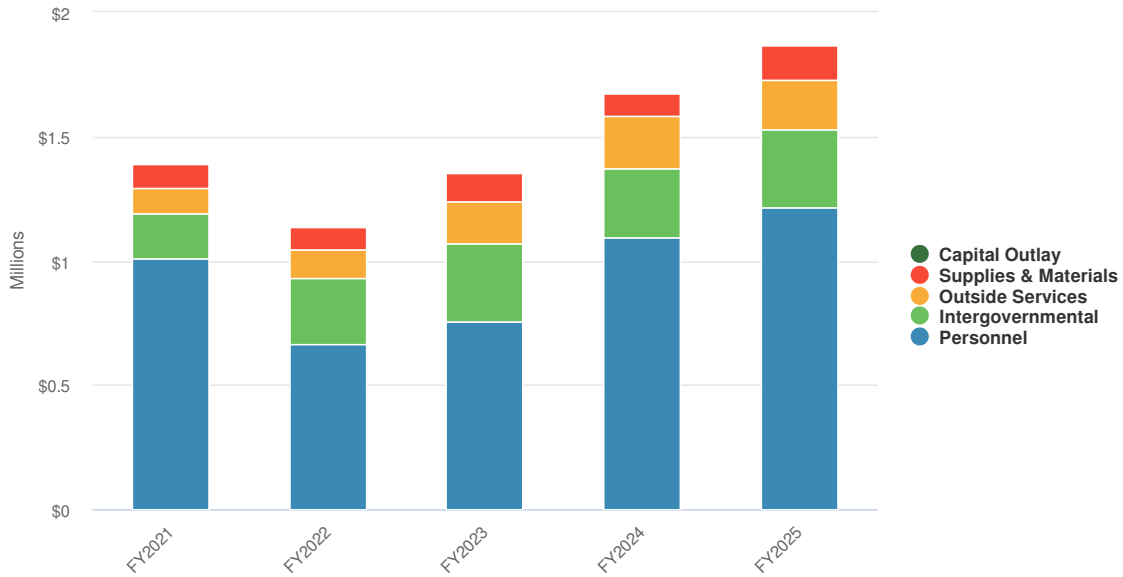


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$757,952	\$1,094,446	\$1,217,278
Supplies & Materials	\$114,793	\$90,700	\$137,950
Outside Services	\$169,654	\$210,000	\$199,650



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Intergovernmental	\$311,883	\$278,293	\$312,123
Capital Outlay	\$0	\$1,000	\$8,950
Total Expense Objects:	\$1,354,281	\$1,674,439	\$1,875,951

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
All Funds			
Enterprise			
Water Fund	\$343,083	\$441,704	\$479,063
Wastewater Oper Fund	\$320,943	\$416,366	\$434,261
Total Enterprise:	\$664,025	\$858,070	\$913,324
Internal Service Funds			
Internal Operations	\$690,255	\$816,369	\$962,627
Total Internal Service Funds:	\$690,255	\$816,369	\$962,627
Total All Funds:	\$1,354,281	\$1,674,439	\$1,875,951



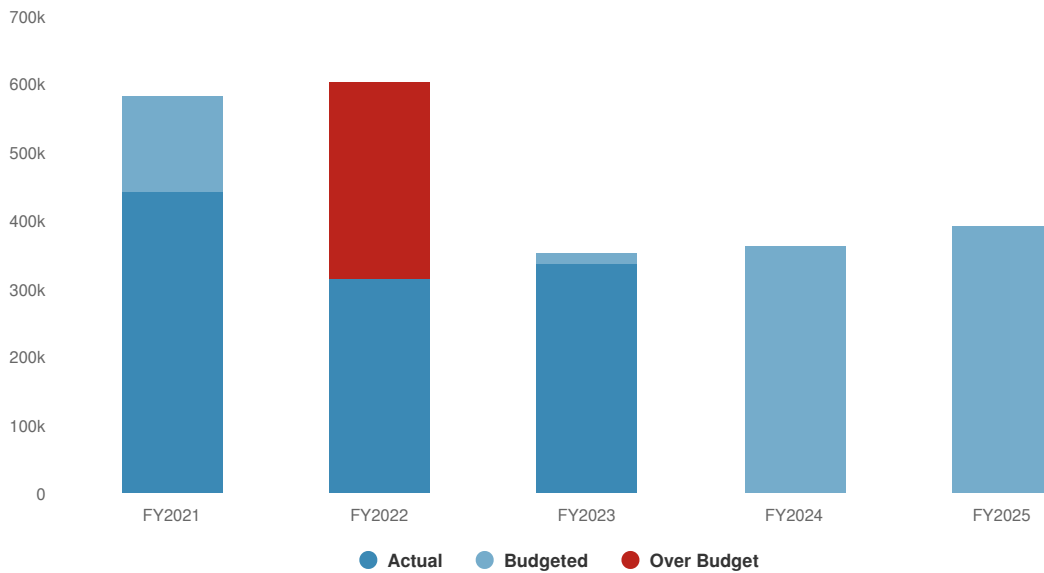
Housing Programs

The Housing program mission is to 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 as well as maintain City Housing Program assets and marketing of housing programs.

Expenditures Summary

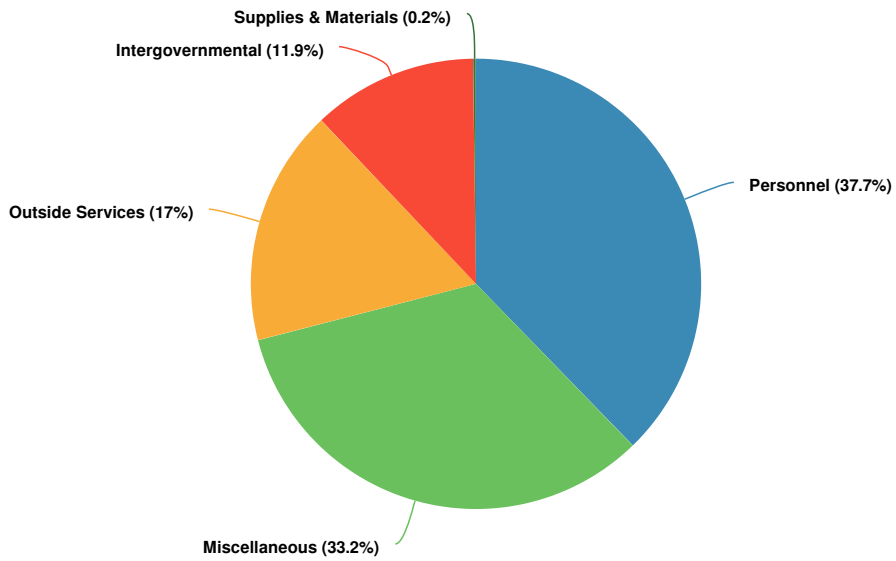
\$391,169 **\$28,426**
(7.84% vs. prior year)

Housing Programs Proposed and Historical Budget vs. Actual

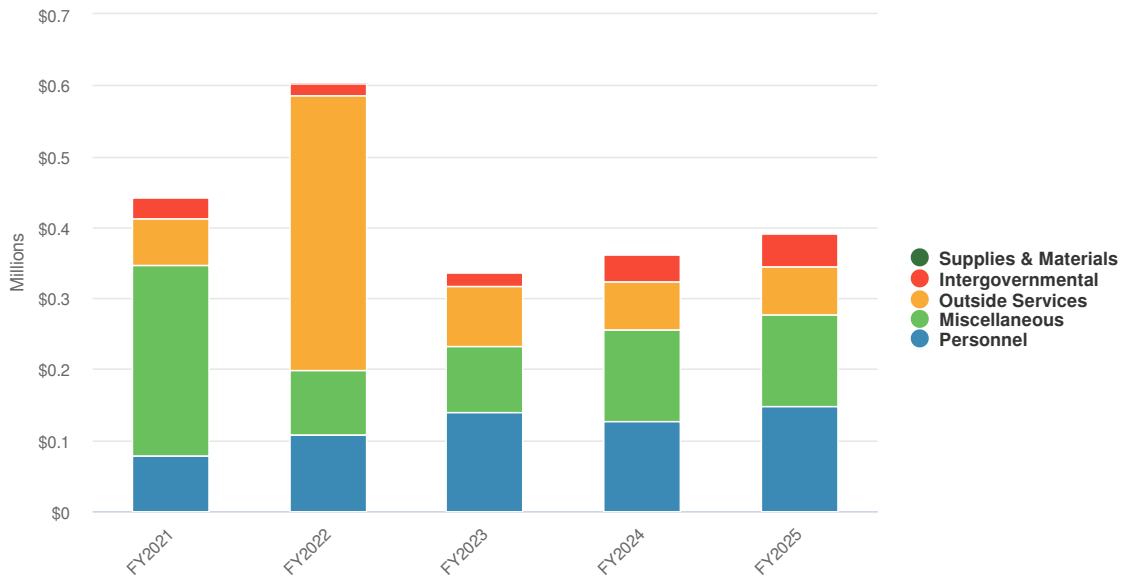


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$140,285	\$126,624	\$147,641
Supplies & Materials	\$162	\$750	\$750
Outside Services	\$83,938	\$66,350	\$66,350



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Miscellaneous	\$92,188	\$130,000	\$130,000
Intergovernmental	\$20,672	\$39,019	\$46,428
Total Expense Objects:	\$337,246	\$362,743	\$391,169

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Special Revenue			
Home Program	\$25	\$50,000	\$50,000
Housing Revolving Loan Fund	\$78,977	\$0	\$0
Calhome Oor Grant	\$0	\$42,850	\$42,850
Housing	\$3,522	\$0	\$0
City Housing - Low/Mod	\$254,722	\$269,893	\$298,319
Total Special Revenue:	\$337,246	\$362,743	\$391,169



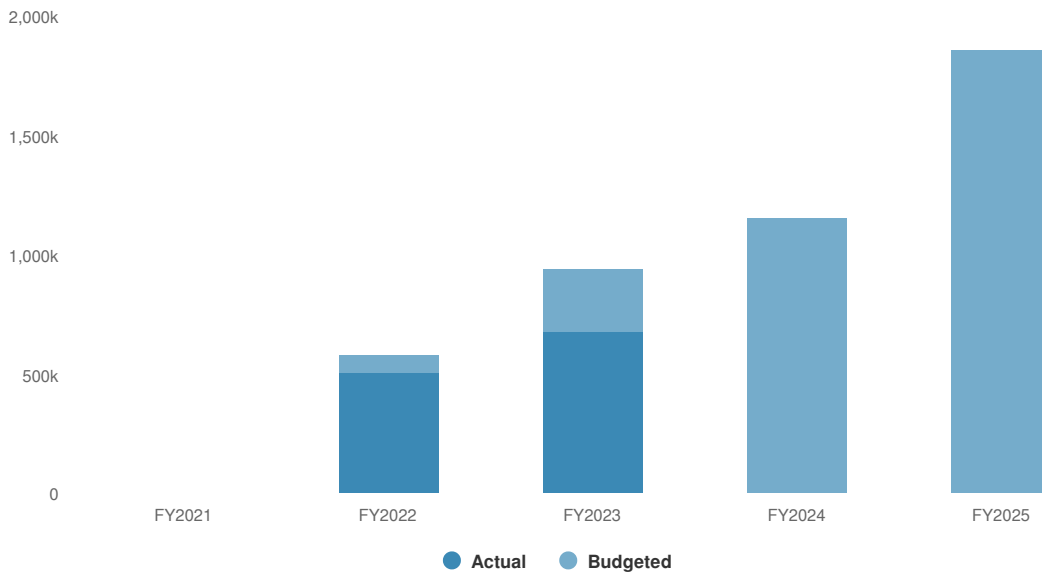
Community Access Project for Eureka (CAPE)

The Community Access Project for Eureka (CAPE) provides access to quality of life programs and opportunities for all members of our community regardless of their living situation or income. CAPE works directly with community agencies to assess the evolving needs of disadvantaged populations in order to address access barrier head on. CAPE focuses on quality of life programming, homeless services, and employment programming.

Expenditures Summary

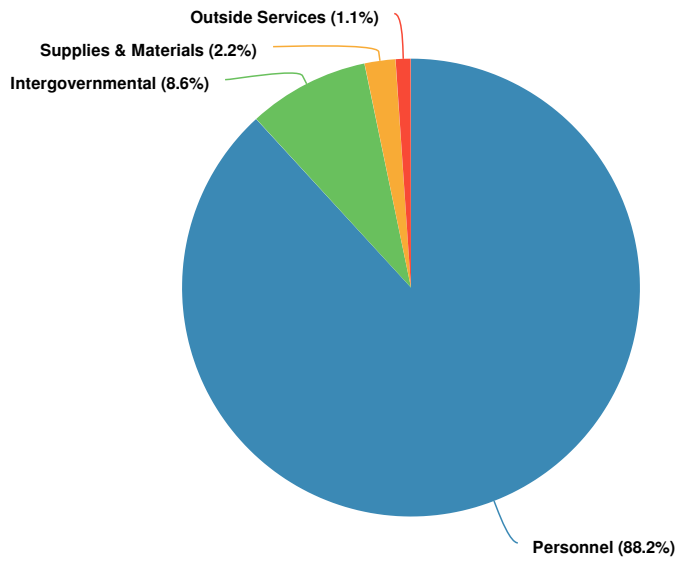
\$1,859,083 **\$702,861**
(60.79% vs. prior year)

Community Access Project for Eureka (CAPE) Proposed and Historical Budget vs. Actual

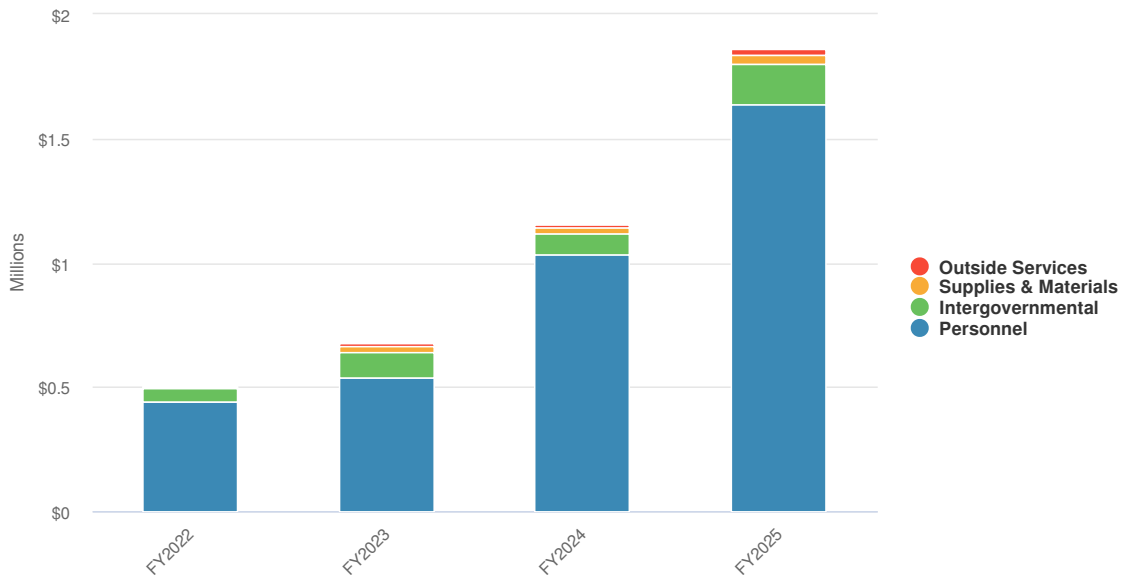


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$539,057	\$1,031,542	\$1,639,502
Supplies & Materials	\$23,843	\$25,500	\$40,500
Outside Services	\$11,615	\$15,000	\$20,000



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Intergovernmental	\$103,148	\$84,180	\$159,081
Total Expense Objects:	\$677,663	\$1,156,222	\$1,859,083

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
General			
General Fund	\$677,663	\$1,156,222	\$1,859,083
Total General:	\$677,663	\$1,156,222	\$1,859,083



Police Summary



The Police Department works 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.

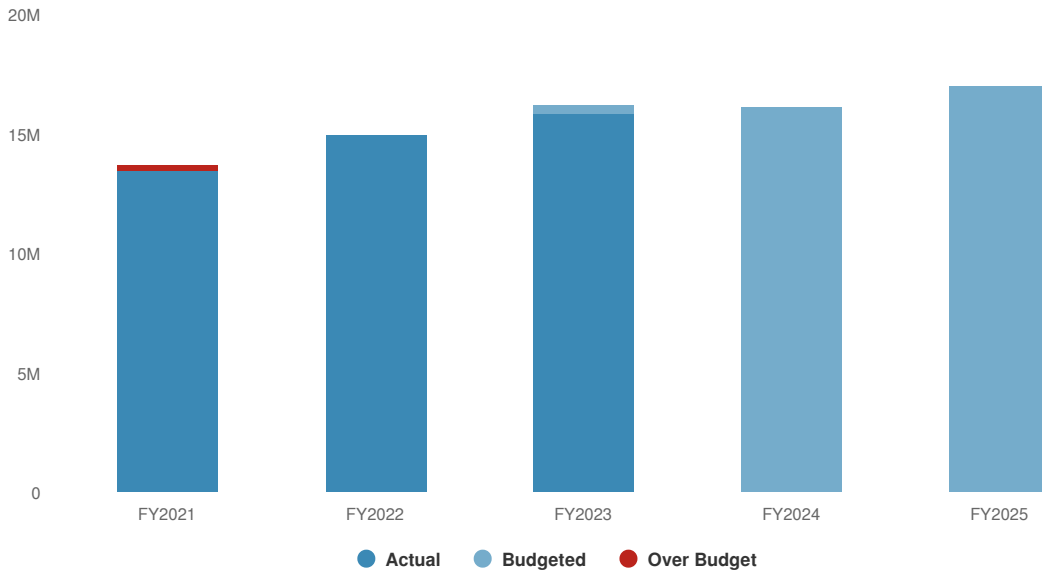
Expenditures by Department

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expenditures			
Police			
Police	\$14,390,968	\$14,604,720	\$14,995,918
Police Communications	\$1,464,917	\$1,536,118	\$2,042,873
Total Police:	\$15,855,885	\$16,140,838	\$17,038,791
Total Expenditures:	\$15,855,885	\$16,140,838	\$17,038,791

Expenditures Summary

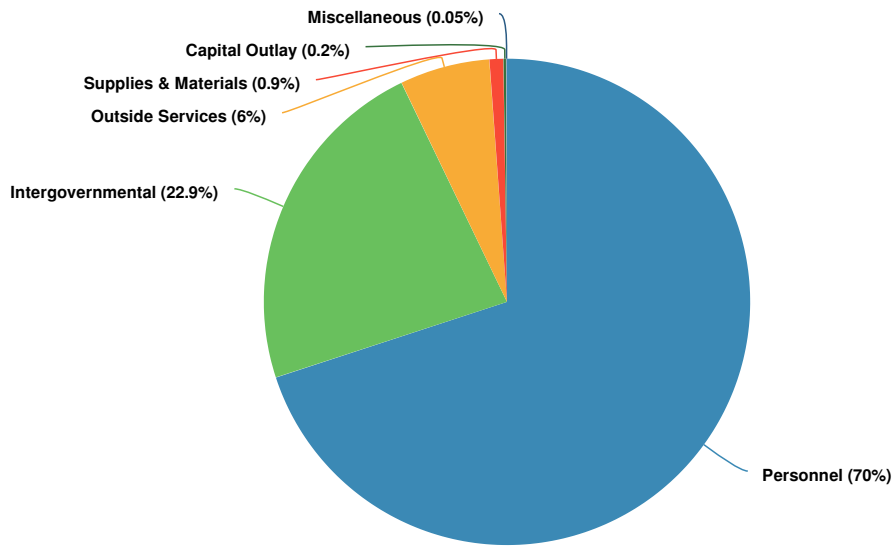
\$17,038,791 **\$897,952**
 (5.56% vs. prior year)

Police Proposed and Historical Budget vs. Actual

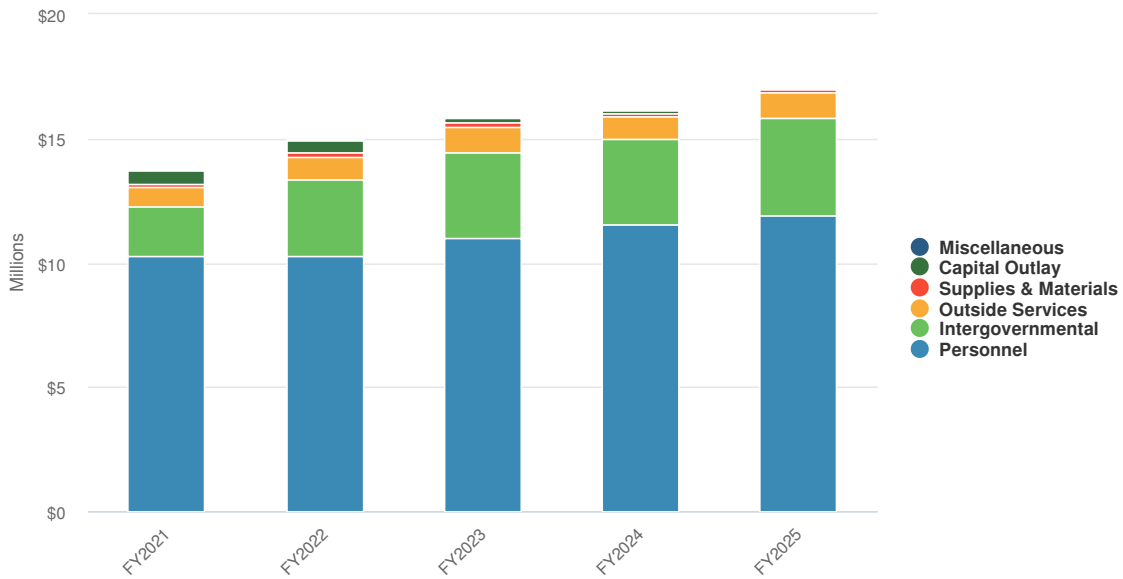


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



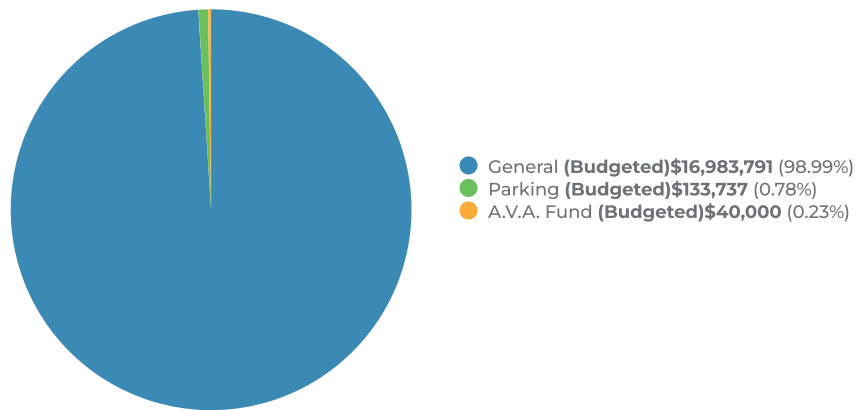
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$11,014,567	\$11,567,063	\$11,922,226
Supplies & Materials	\$205,838	\$158,500	\$158,200
Outside Services	\$1,046,228	\$876,542	\$1,019,067



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Miscellaneous	\$17,322	\$9,000	\$9,000
Intergovernmental	\$3,403,626	\$3,424,733	\$3,900,297
Capital Outlay	\$168,302	\$105,000	\$30,000
Total Expense Objects:	\$15,855,885	\$16,140,838	\$17,038,791

Expenditures by Fund

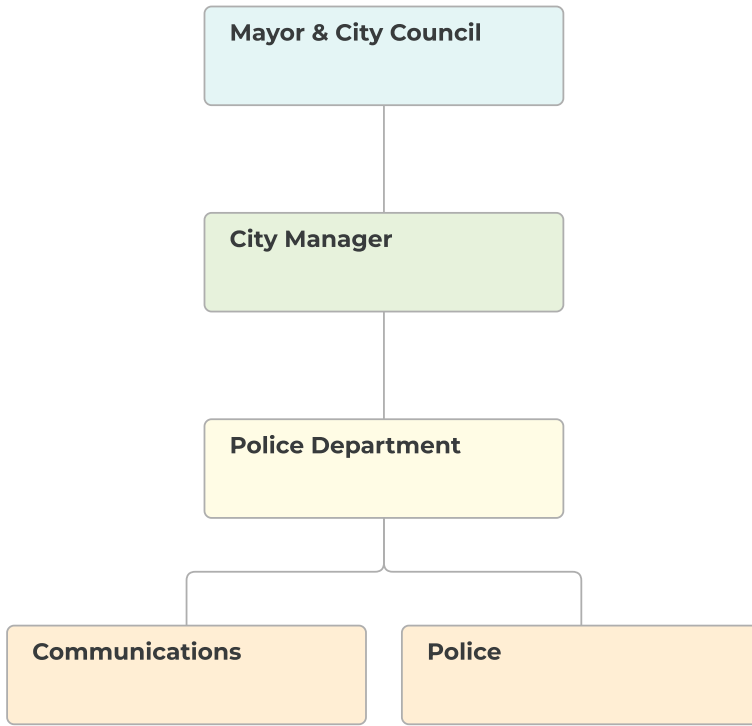
Expenditures By Fund



Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
General			
General Fund	\$15,727,412	\$16,085,838	\$16,983,791
Donations Fund	\$5,500	\$0	\$0
Total General:	\$15,732,912	\$16,085,838	\$16,983,791
Special Revenue			
Public Safety - Grants	\$47,664	\$0	\$0
Traffic Offender Fund	\$15,312	\$0	\$0
A.V.A. Fund	\$44,717	\$40,000	\$40,000
Parking	\$15,281	\$15,000	\$15,000
Total Special Revenue:	\$122,973	\$55,000	\$55,000
Total:	\$15,855,885	\$16,140,838	\$17,038,791

Organizational Chart



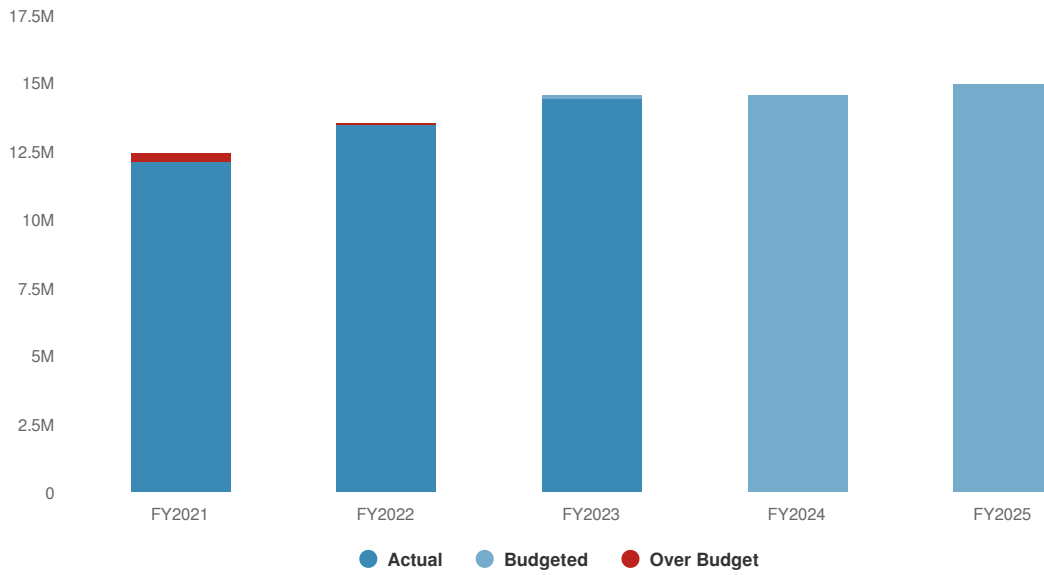
Police

The Police Department includes patrol operations, records archiving and management, investigations and special teams including the Community Safety Engagement Team, and volunteer groups.

Expenditures Summary

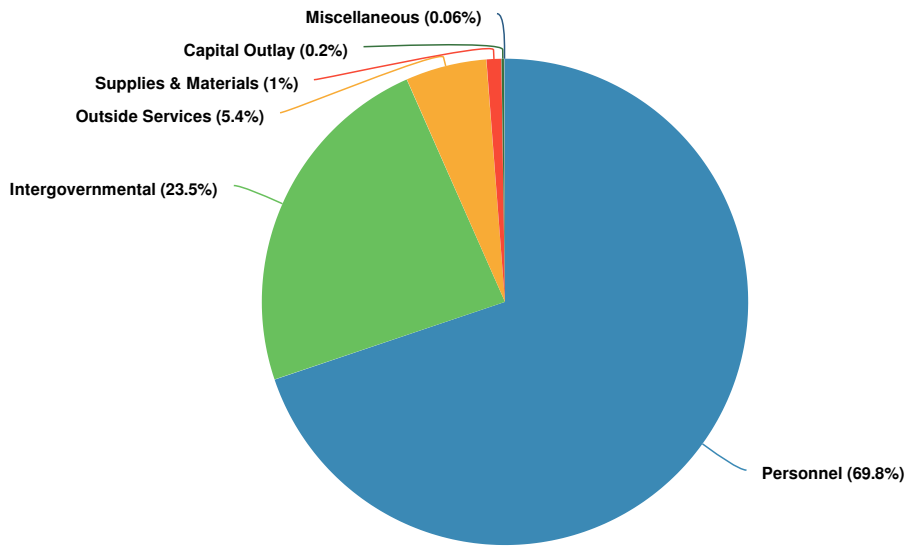
\$14,995,918 **\$391,198**
(2.68% vs. prior year)

Police Proposed and Historical Budget vs. Actual

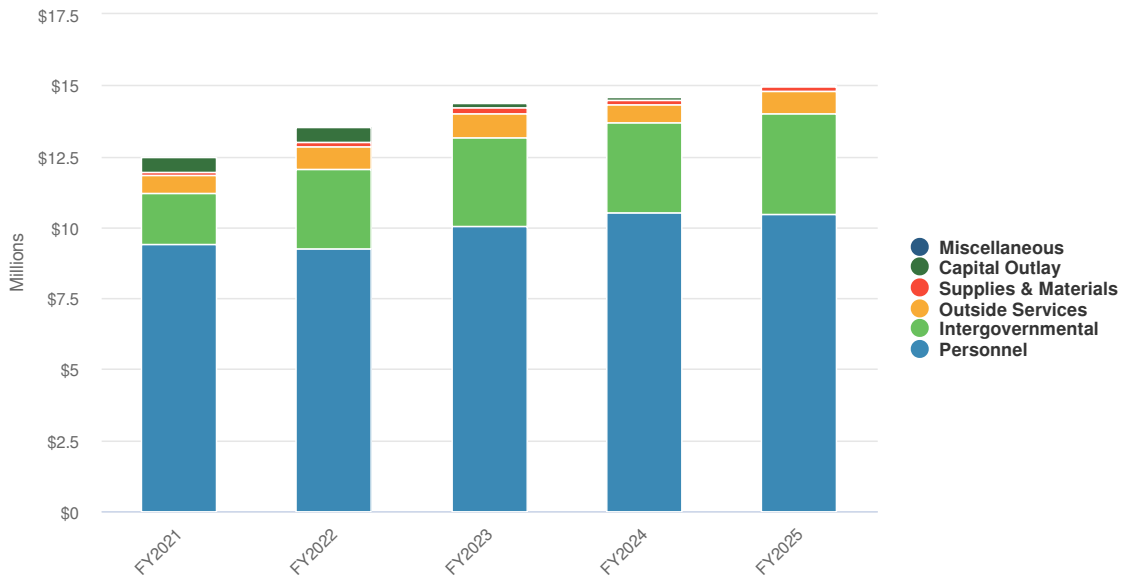


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$10,049,734	\$10,529,483	\$10,473,335
Supplies & Materials	\$194,834	\$149,500	\$149,200
Outside Services	\$858,422	\$666,434	\$809,114



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Miscellaneous	\$17,322	\$9,000	\$9,000
Intergovernmental	\$3,106,376	\$3,150,303	\$3,530,268
Capital Outlay	\$164,280	\$100,000	\$25,000
Total Expense Objects:	\$14,390,968	\$14,604,720	\$14,995,918



Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
All Funds			
General			
General Fund	\$14,262,495	\$14,549,720	\$14,940,918
Donations Fund	\$5,500	\$0	\$0
Total General:	\$14,267,995	\$14,549,720	\$14,940,918
Special Revenue			
Public Safety - Grants	\$47,664	\$0	\$0
Traffic Offender Fund	\$15,312	\$0	\$0
A.V.A. Fund	\$44,717	\$40,000	\$40,000
Parking	\$15,281	\$15,000	\$15,000
Total Special Revenue:	\$122,973	\$55,000	\$55,000
Total All Funds:	\$14,390,968	\$14,604,720	\$14,995,918

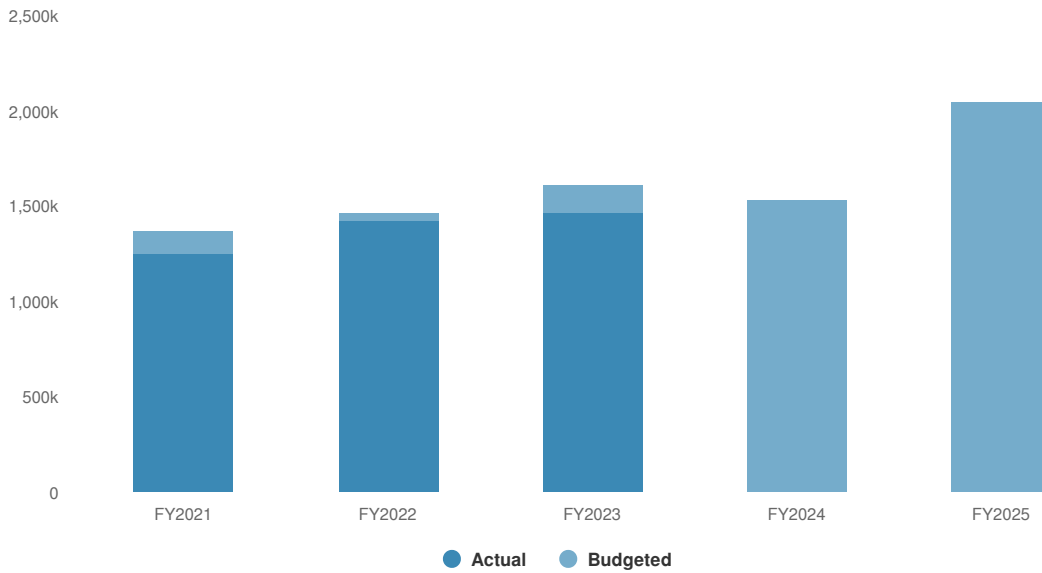
Communications

The Communications division operates the Eureka Police and Humboldt Bay Fire Communications Center and dispatches for police, fire, and medical emergencies within Eureka and in the surrounding area.

Expenditures Summary

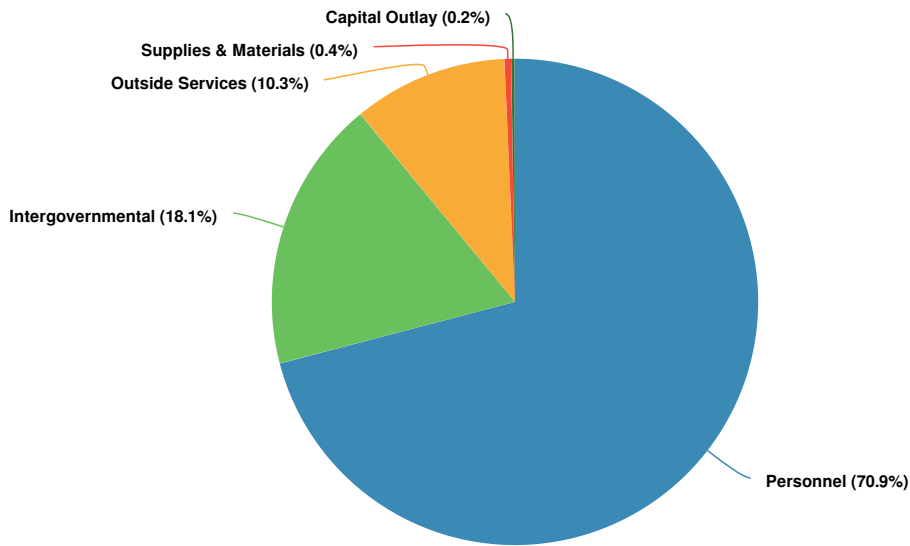
\$2,042,873 **\$506,755**
(32.99% vs. prior year)

Communications Proposed and Historical Budget vs. Actual

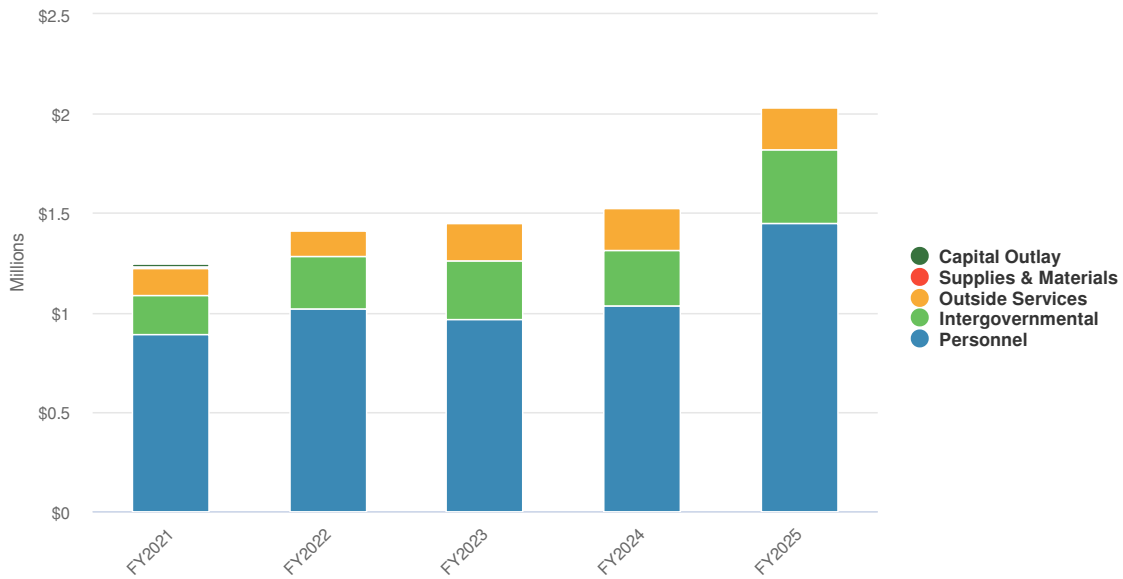


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$964,833	\$1,037,580	\$1,448,891
Supplies & Materials	\$11,005	\$9,000	\$9,000
Outside Services	\$187,807	\$210,108	\$209,952



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Intergovernmental	\$297,251	\$274,430	\$370,030
Capital Outlay	\$4,022	\$5,000	\$5,000
Total Expense Objects:	\$1,464,917	\$1,536,118	\$2,042,873

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
General			
General Fund	\$1,464,917	\$1,536,118	\$2,042,873
Total General:	\$1,464,917	\$1,536,118	\$2,042,873



Fire Summary



Humboldt Bay Fire was founded when the Eureka Fire Department and Humboldt No. 1 Fire Protection District created the Joint Power Authority. Humboldt Bay Fire has five fire stations in the greater Eureka area, a practical training center and a dedicated training classroom. Humboldt Bay Fire responds to approximately 7,000 calls for service annually, and serves approximately 50,000 residents with Eureka and in the unincorporated Eureka area.

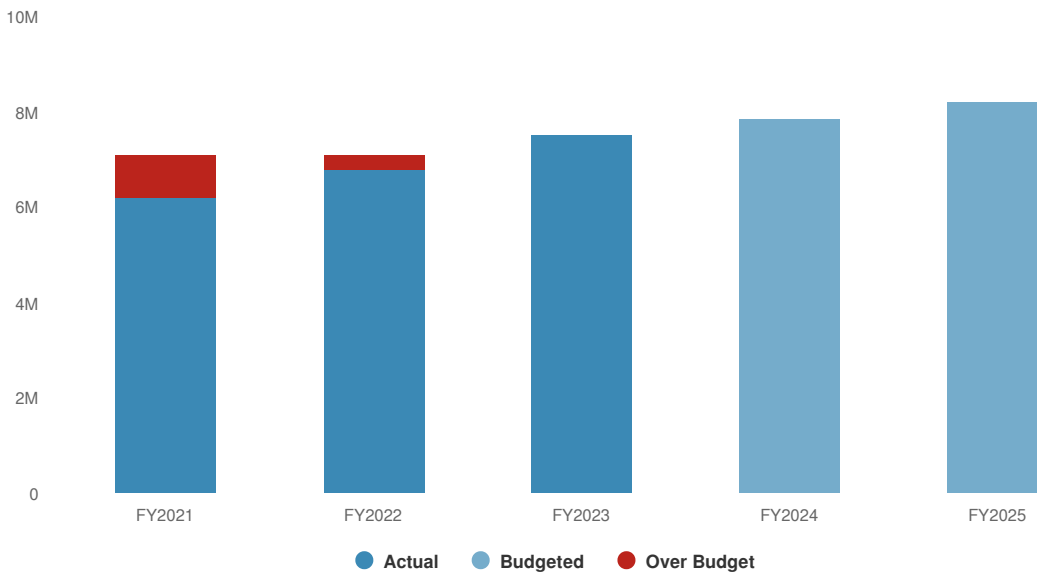
Expenditures by Function

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expenditures			
Fire			
Humboldt Bay Fire	\$7,511,759	\$7,866,331	\$8,222,176
Total Fire:	\$7,511,759	\$7,866,331	\$8,222,176
Total Expenditures:	\$7,511,759	\$7,866,331	\$8,222,176

Expenditures Summary

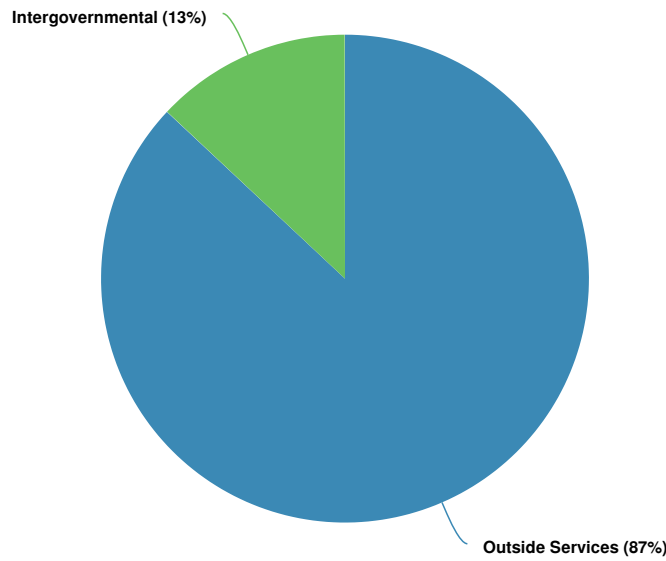
\$8,222,176 **\$355,845**
 (4.52% vs. prior year)

Fire Proposed and Historical Budget vs. Actual

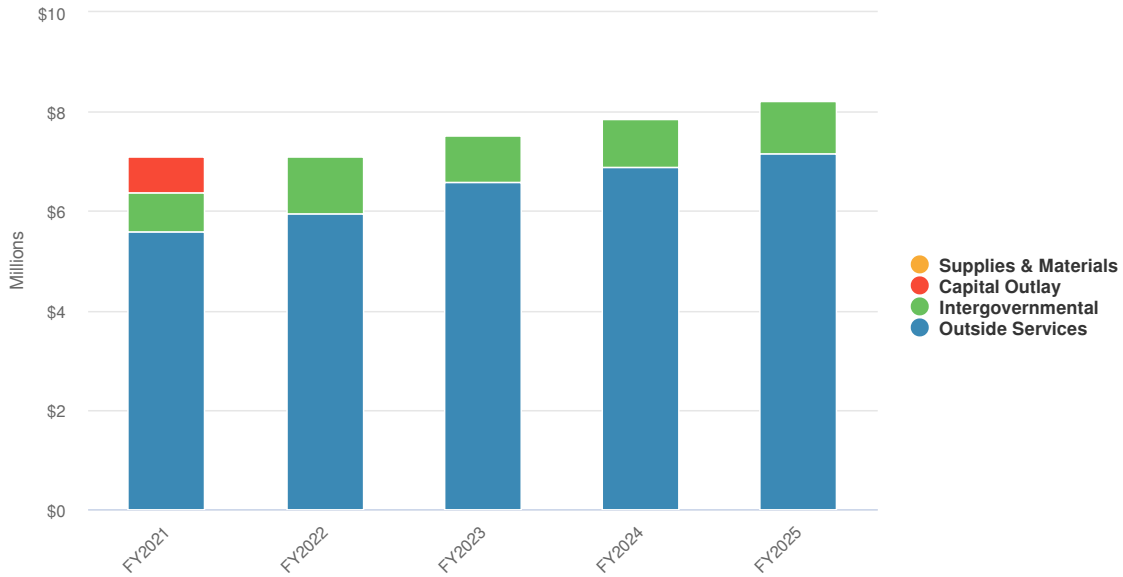


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

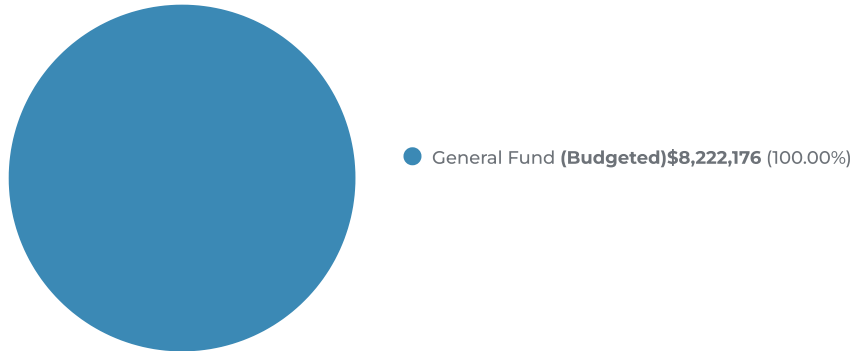


Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Outside Services	\$6,580,910	\$6,875,179	\$7,152,036
Intergovernmental	\$930,849	\$991,152	\$1,070,141
Total Expense Objects:	\$7,511,759	\$7,866,331	\$8,222,176



Expenditures by Fund

Expenditures by Fund



Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
General			
General Fund	\$7,511,759	\$7,866,331	\$8,222,176
Total General:	\$7,511,759	\$7,866,331	\$8,222,176

Community Services Summary



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

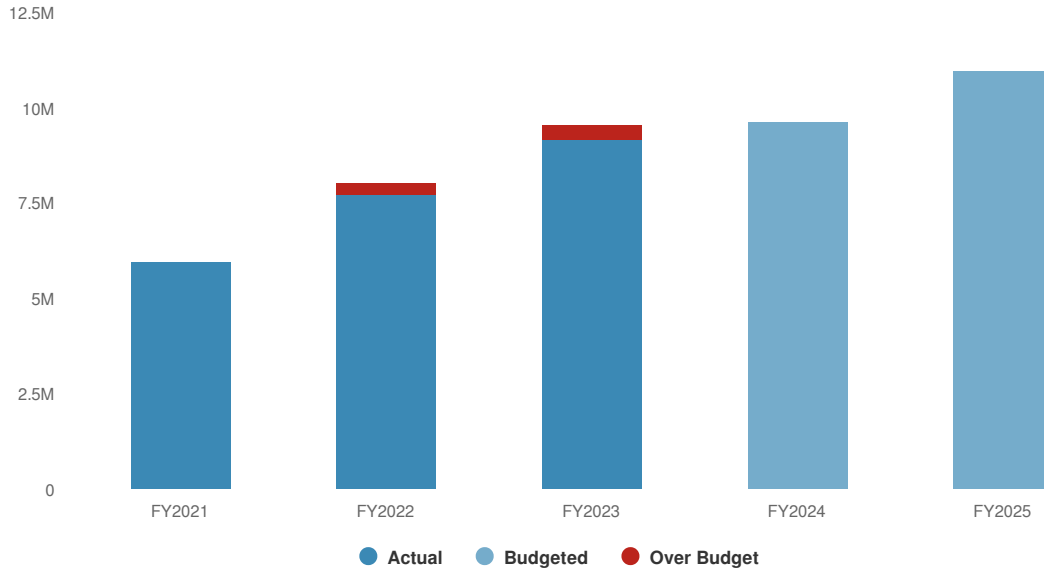
Expenditures by Function

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expenditures			
Community Services			
Airport	\$32,577	\$10,106	\$10,106
CS- Administration	\$919,370	\$980,216	\$1,140,109
CS- Youth	\$857,200	\$1,043,060	\$1,233,107
CS- Adult	\$143,161	\$183,667	\$185,820
CS- Adorni	\$333,384	\$403,875	\$469,109
CS- Zoo	\$2,401,086	\$2,483,901	\$2,784,541
CS- Parks	\$1,369,995	\$1,621,480	\$1,758,863
Harbor Maintenance	\$1,399,863	\$891,453	\$1,095,549
Harbor Wharfinger	\$334,334	\$356,892	\$403,889
Environmental Programs	\$163,262	\$66,296	\$78,658
Facilities	\$1,587,989	\$1,574,889	\$1,793,211
Total Community Services:	\$9,542,223	\$9,615,835	\$10,952,961
Total Expenditures:	\$9,542,223	\$9,615,835	\$10,952,961

Expenditures Summary

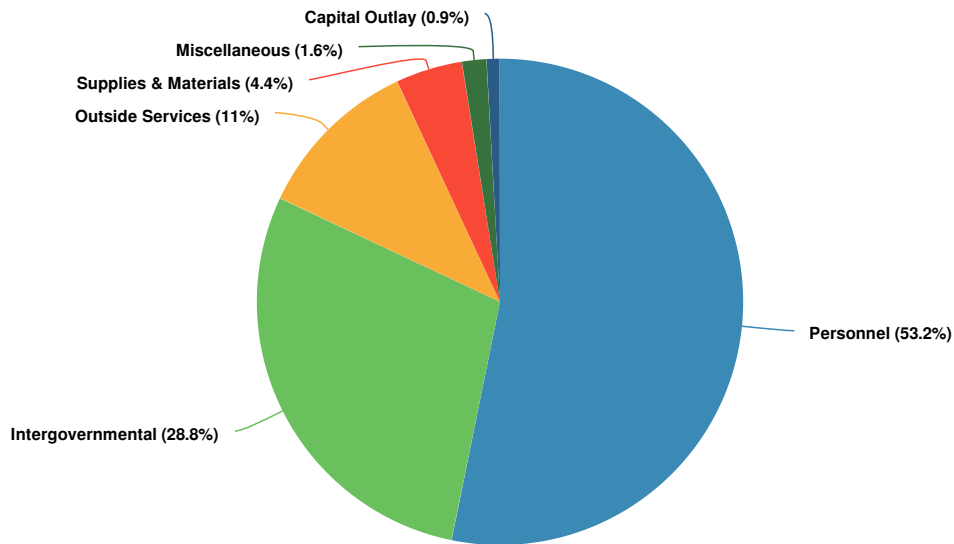
\$10,952,961 **\$1,337,125**
(13.91% vs. prior year)

Community Services Proposed and Historical Budget vs. Actual

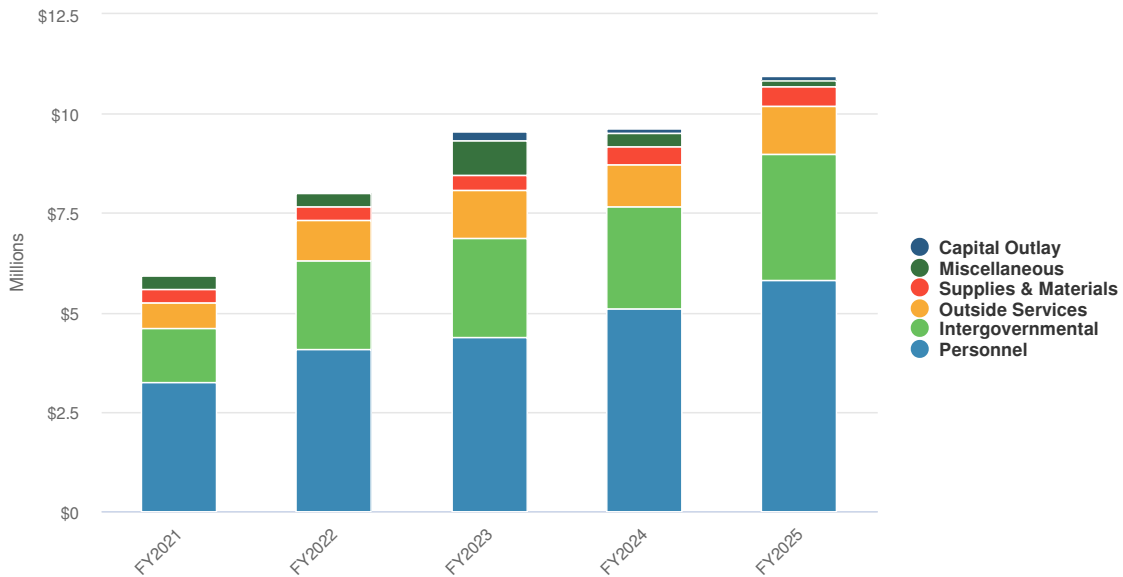


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$4,375,616	\$5,096,249	\$5,826,600
Supplies & Materials	\$393,308	\$447,295	\$486,525
Outside Services	\$1,202,191	\$1,060,883	\$1,209,719



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Miscellaneous	\$847,017	\$346,163	\$179,000
Intergovernmental	\$2,503,077	\$2,580,246	\$3,155,118
Capital Outlay	\$221,015	\$85,000	\$96,000
Total Expense Objects:	\$9,542,223	\$9,615,835	\$10,952,961

Expenditures by Fund

Expenditures by Fund



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
General			
General Fund	\$6,281,970	\$7,086,512	\$7,983,097
Donations Fund	\$2,348	\$0	\$0
Total General:	\$6,284,318	\$7,086,512	\$7,983,097
Special Revenue			
Environmental Programs	\$163,262	\$66,296	\$78,658
Airport	\$21,505	\$10,106	\$10,106
Total Special Revenue:	\$184,768	\$76,401	\$88,764
Enterprise			
Humboldt Bay	\$1,474,076	\$878,033	\$1,087,889
Golf Course Fund	\$11,072	\$0	\$0
Total Enterprise:	\$1,485,148	\$878,033	\$1,087,889
Internal Service Funds			
Internal Operations	\$1,218	\$0	\$0
Facilities Operations	\$1,586,770	\$1,574,889	\$1,793,211
Total Internal Service Funds:	\$1,587,989	\$1,574,889	\$1,793,211
Total:	\$9,542,223	\$9,615,835	\$10,952,961



Organizational Chart



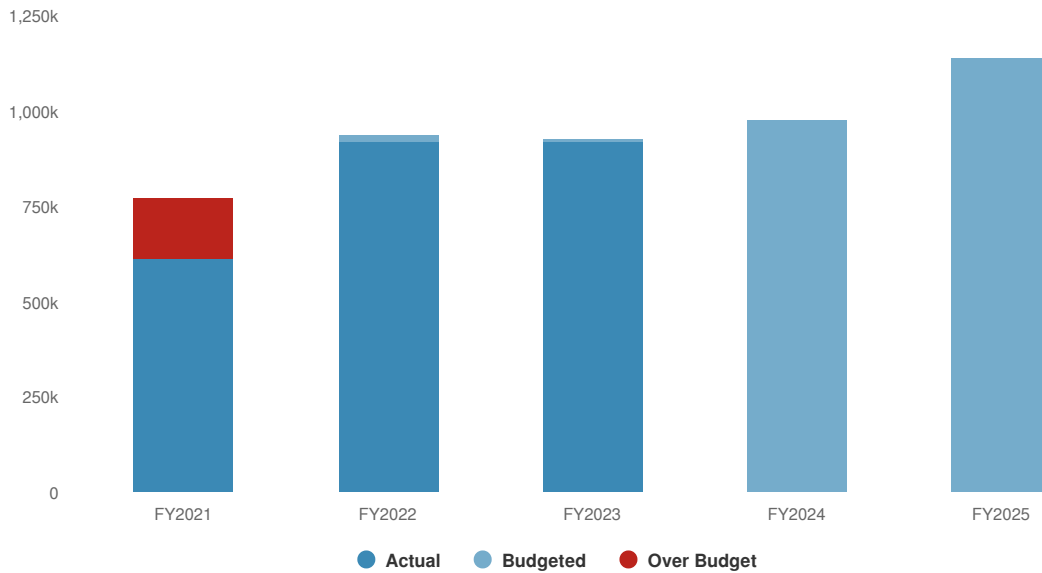
Community Services Administration

Community Services Administration provides support, overview management, and direction of all services and activities provided through the Community Services Department.

Expenditures Summary

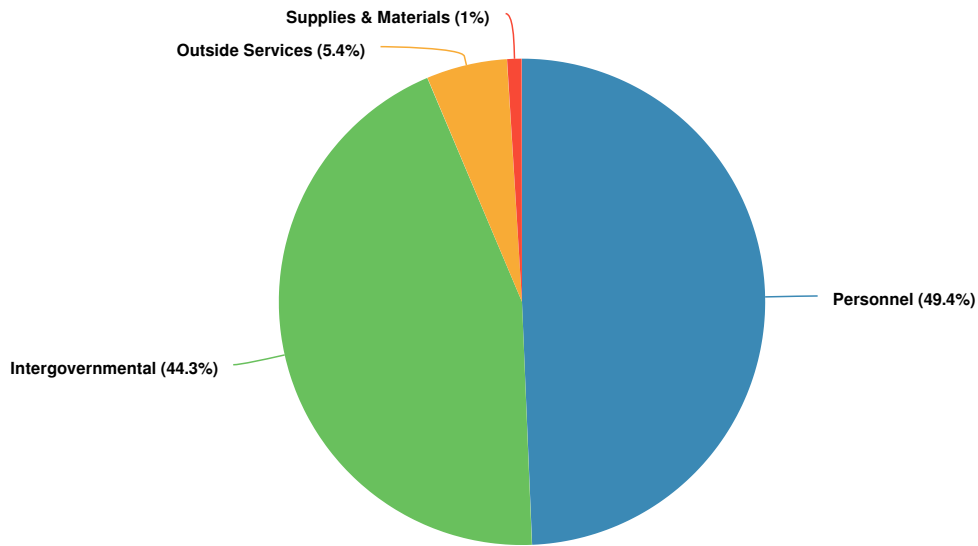
\$1,140,109 **\$159,892**
(16.31% vs. prior year)

Community Services Admin. Proposed and Historical Budget vs. Actual

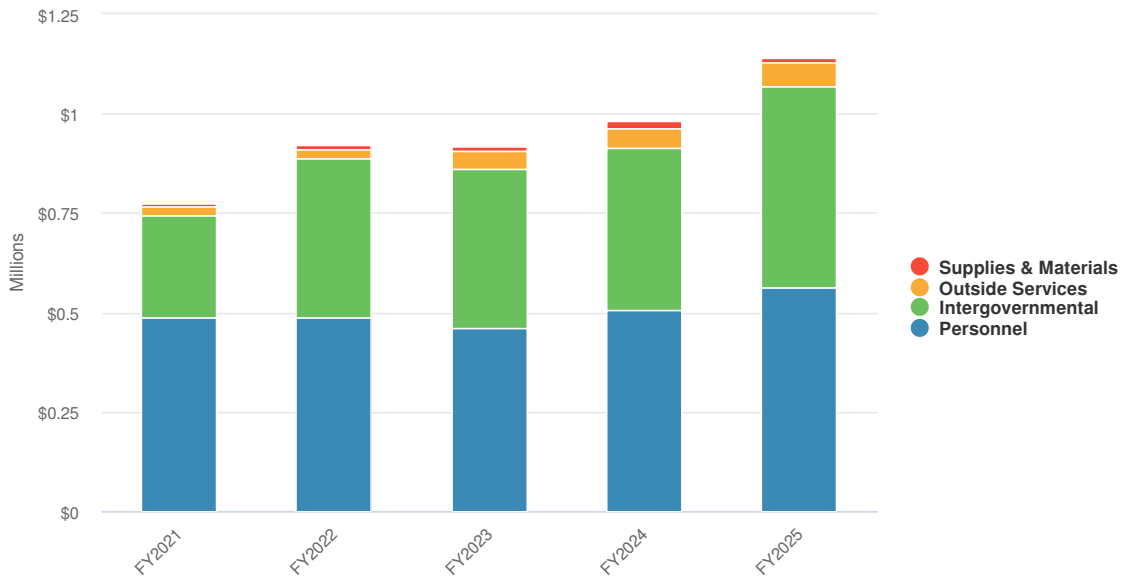


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$462,311	\$504,518	\$562,660
Supplies & Materials	\$11,270	\$17,700	\$11,200
Outside Services	\$47,512	\$48,400	\$61,268



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Intergovernmental	\$398,278	\$409,599	\$504,981
Total Expense Objects:	\$919,370	\$980,216	\$1,140,109

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
All Funds			
General			
General Fund	\$919,370	\$980,216	\$1,140,109
Total General:	\$919,370	\$980,216	\$1,140,109
Total All Funds:	\$919,370	\$980,216	\$1,140,109



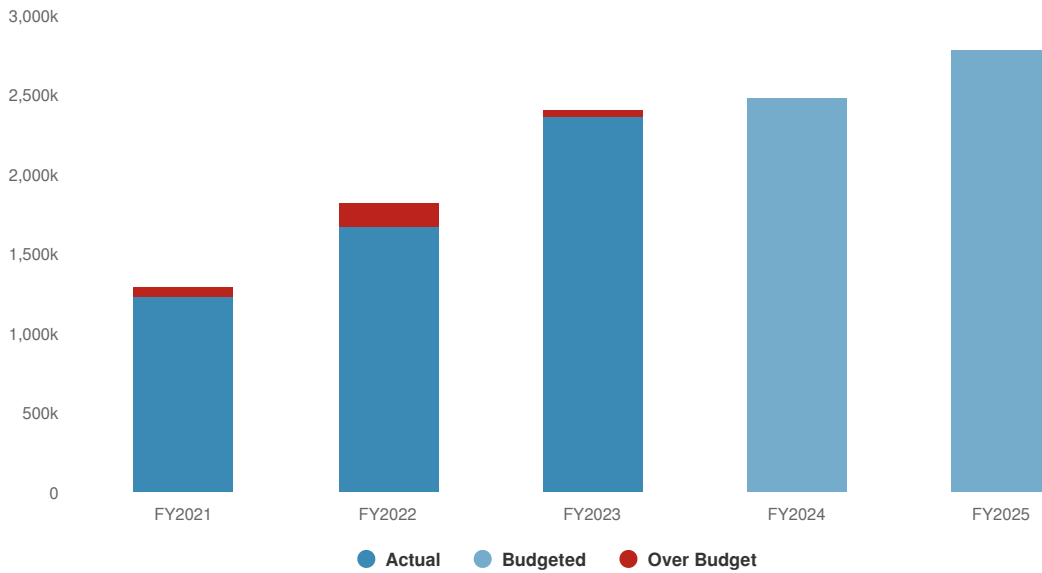
Sequoia Park Zoo

Sequoia Park Zoo inspires conservation of the natural world by instilling wonder, respect and passion for wildlife. The Zoo was established in 1907, and is one the of the smallest accredited zoos in the country, and is home to the Redwood Skywalk. The Sequoia Park Zoo provides the 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.

Expenditures Summary

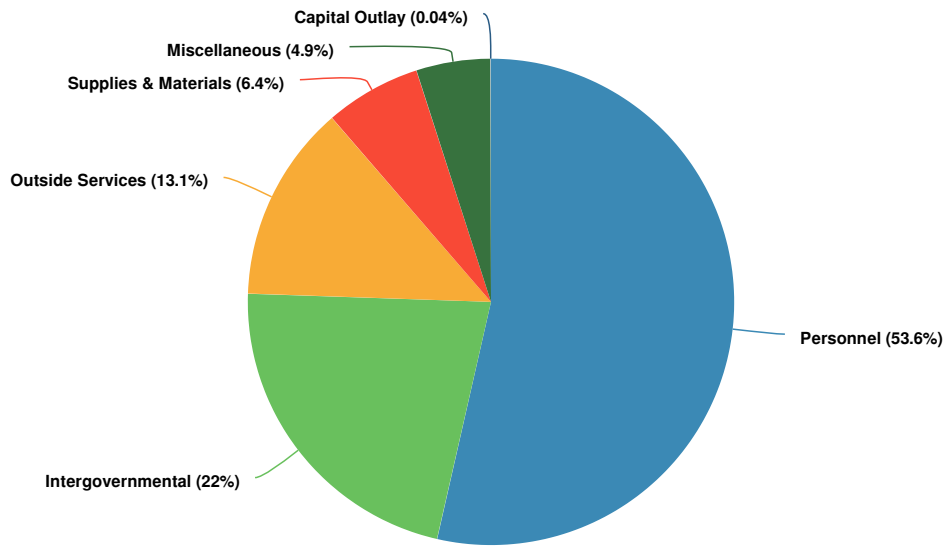
\$2,784,541 **\$300,640**
(12.10% vs. prior year)

Sequoia Park Zoo Proposed and Historical Budget vs. Actual

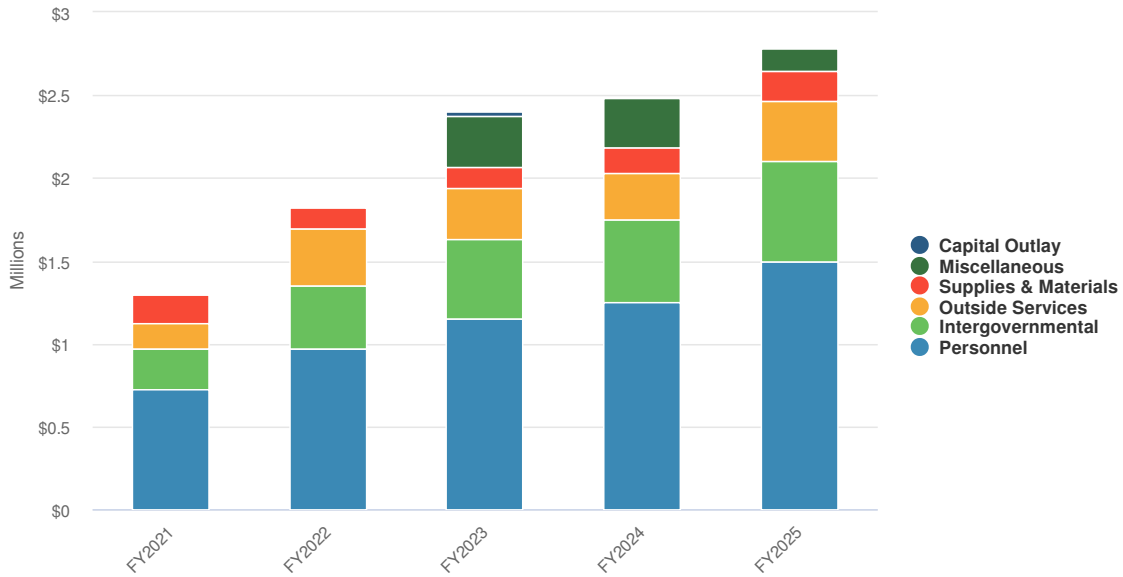


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$1,152,452	\$1,253,568	\$1,491,743
Supplies & Materials	\$127,878	\$153,650	\$178,000
Outside Services	\$310,688	\$275,721	\$364,897



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Miscellaneous	\$302,163	\$303,963	\$136,800
Intergovernmental	\$478,502	\$496,999	\$612,101
Capital Outlay	\$29,403	\$0	\$1,000
Total Expense Objects:	\$2,401,086	\$2,483,901	\$2,784,541

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
All Funds			
General			
General Fund	\$2,401,086	\$2,483,901	\$2,784,541
Total General:	\$2,401,086	\$2,483,901	\$2,784,541
Total All Funds:	\$2,401,086	\$2,483,901	\$2,784,541

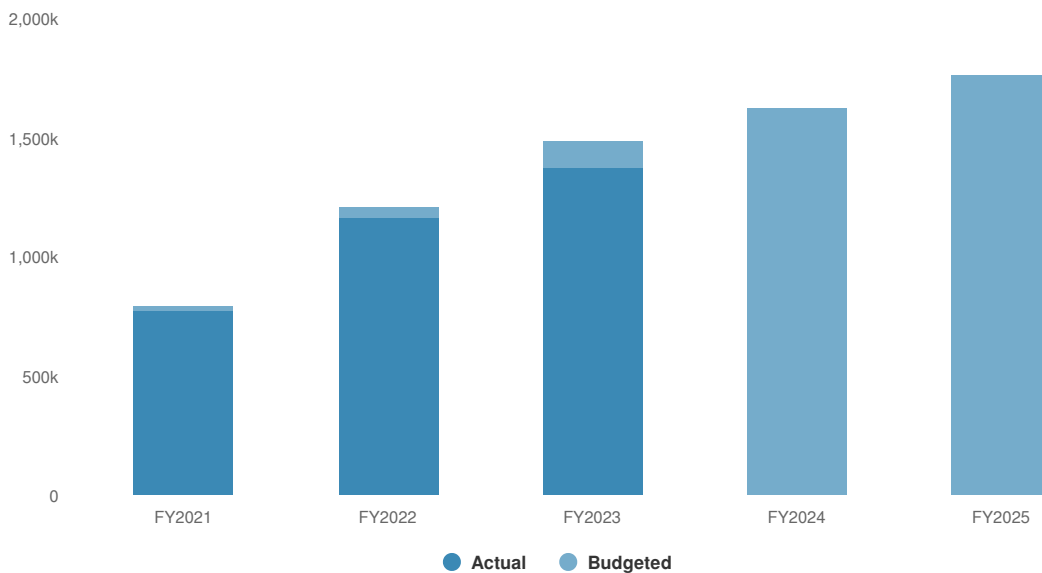
Park Operations

Park Operations develops and maintains a diverse 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. Community park facilities include Halvorson Park, Cooper Gulch Park and the Eureka Skate Park, Hartman and Kennedy Ball Fields, Sequoia Park, Sequoia Park Flower Garden and the Sequoia Park Zoo. Neighborhood park facilities include Carson Park, Hammond Park, Lundbar Hills Park, Highland Park, Ross Park, Clara May Berry Park, Del Norte Park, and Da' Yas Park. Myrtle Grove Memorial Cemetery is included in the Park Facilities program. Park Operations maintains public trails including the Hikshari' Trail and the Eureka Waterfront Trail, and is responsible for over 40 landscape facilities, over 20 parking lots, and over 1,400 street trees throughout the City.

Expenditures Summary

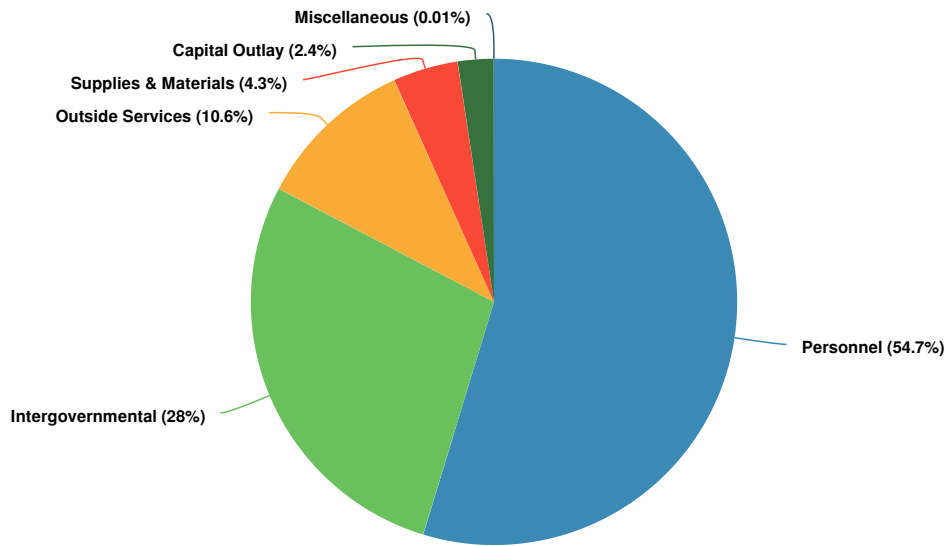
\$1,758,863 **\$137,383**
(8.47% vs. prior year)

Park Operations Proposed and Historical Budget vs. Actual

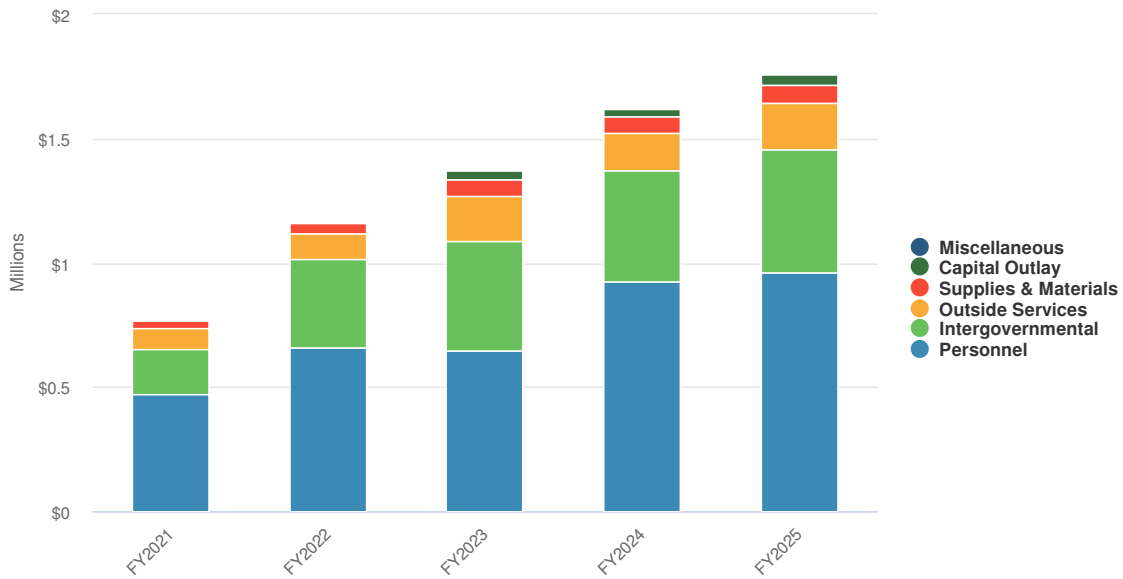


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$644,499	\$924,974	\$962,257
Supplies & Materials	\$63,776	\$66,100	\$76,100
Outside Services	\$182,184	\$148,719	\$185,802



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Miscellaneous	\$140	\$200	\$200
Intergovernmental	\$443,183	\$449,488	\$492,504
Capital Outlay	\$36,213	\$32,000	\$42,000
Total Expense Objects:	\$1,369,995	\$1,621,480	\$1,758,863

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
General			
General Fund	\$1,367,702	\$1,621,480	\$1,758,863
Donations Fund	\$2,293	\$0	\$0
Total General:	\$1,369,995	\$1,621,480	\$1,758,863



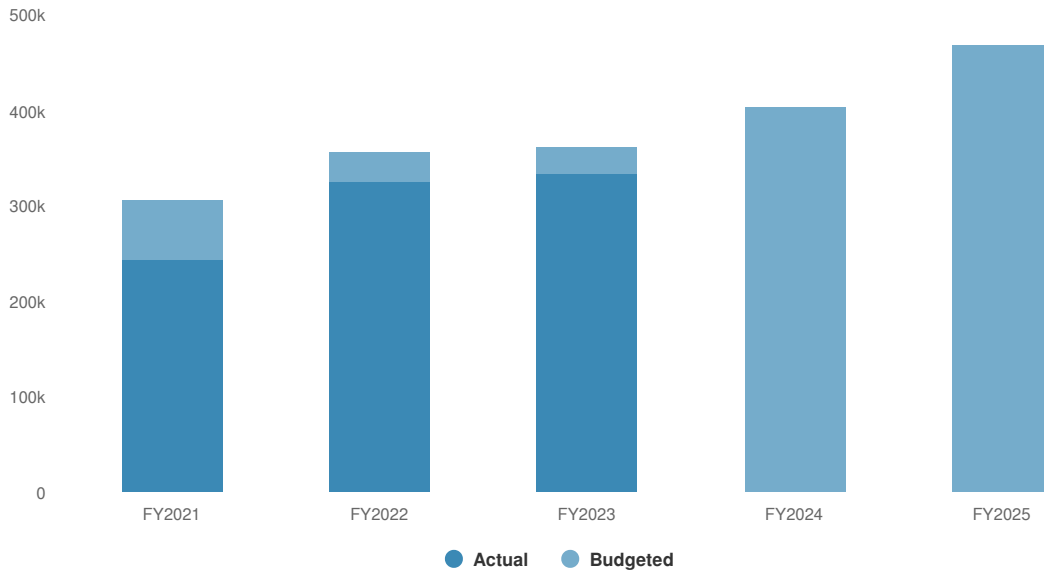
Adorni Center

The Adorni Center is a community recreation center that provides 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.

Expenditures Summary

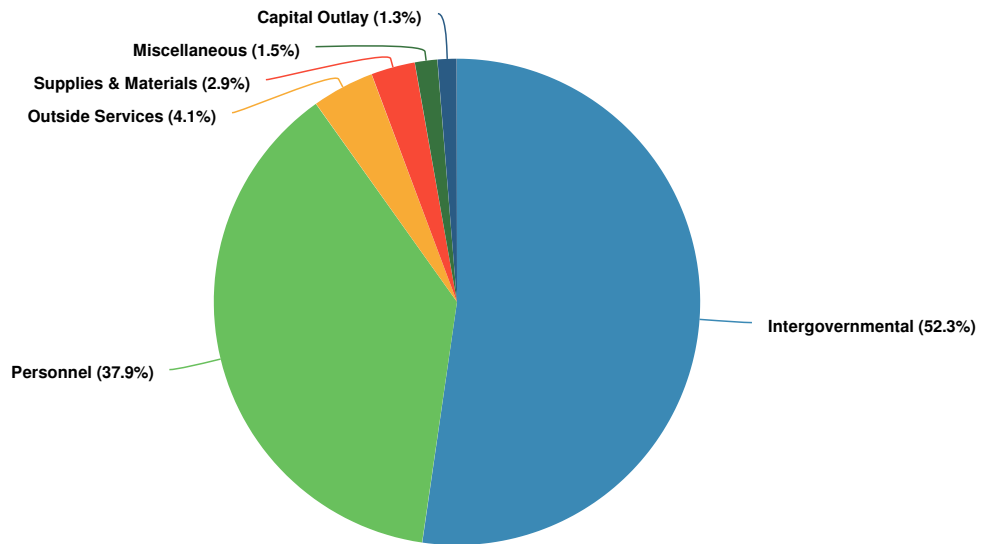
\$469,109 **\$65,234**
(16.15% vs. prior year)

Adorni Center Proposed and Historical Budget vs. Actual

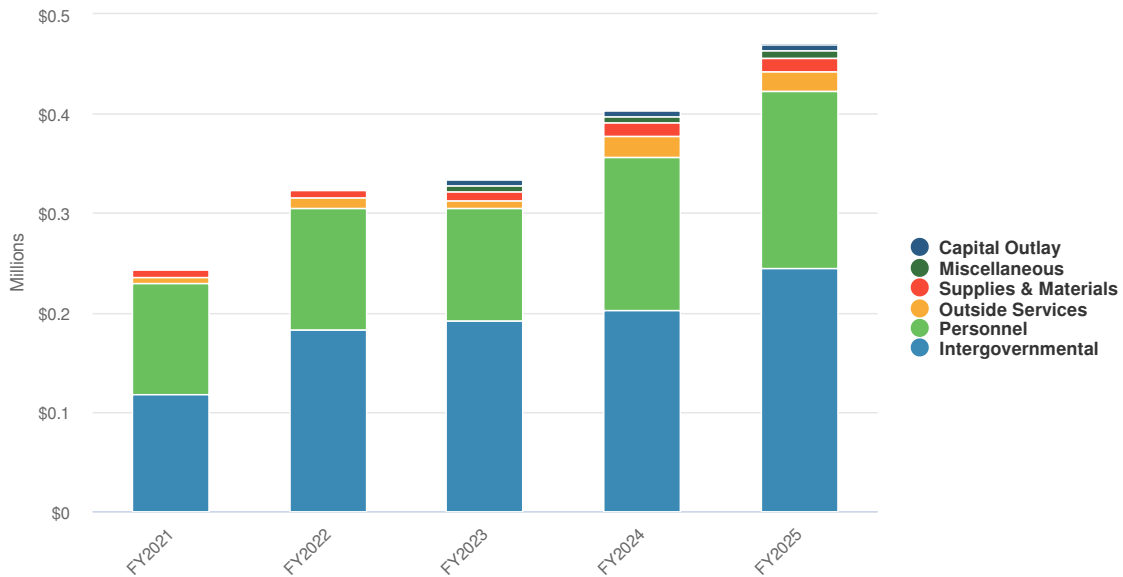


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$113,483	\$154,262	\$177,627
Supplies & Materials	\$10,457	\$13,775	\$13,775
Outside Services	\$6,066	\$20,986	\$19,404



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Miscellaneous	\$5,664	\$7,000	\$7,000
Intergovernmental	\$192,395	\$201,852	\$245,303
Capital Outlay	\$5,319	\$6,000	\$6,000
Total Expense Objects:	\$333,384	\$403,875	\$469,109

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
General			
General Fund	\$333,384	\$403,875	\$469,109
Total General:	\$333,384	\$403,875	\$469,109



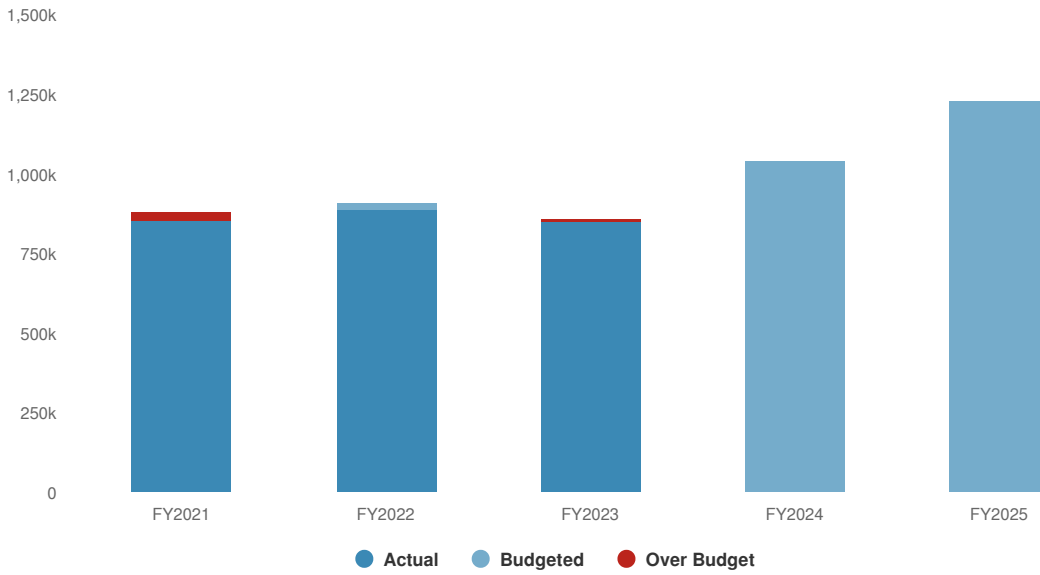
Youth Programs and Activities

The Recreation division of the Community Services Department provides a variety of youth programming for all ages from classes to day camps to organized sports programs to drop-in recreation activities.

Expenditures Summary

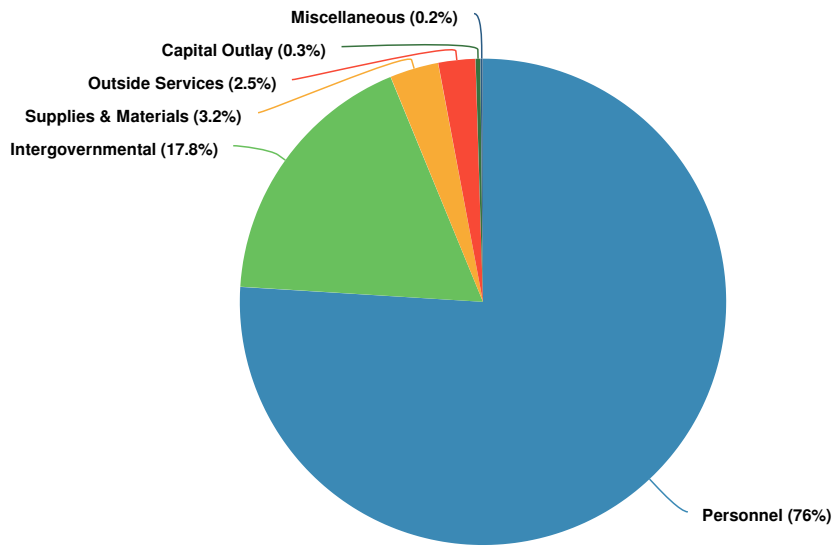
\$1,233,107 **\$190,046**
(18.22% vs. prior year)

Youth Programs & Activities Proposed and Historical Budget vs. Actual

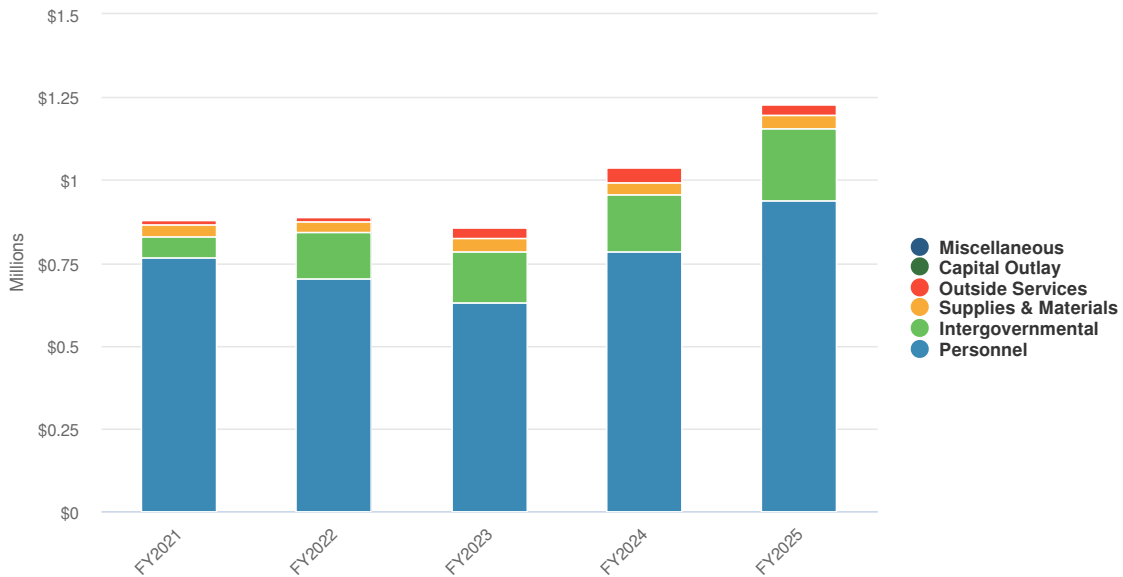


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$629,835	\$782,021	\$937,011
Supplies & Materials	\$43,662	\$39,000	\$40,000
Outside Services	\$28,398	\$42,373	\$30,323



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Miscellaneous	\$0	\$2,000	\$2,000
Intergovernmental	\$152,477	\$173,666	\$219,773
Capital Outlay	\$2,829	\$4,000	\$4,000
Total Expense Objects:	\$857,200	\$1,043,060	\$1,233,107

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
General			
General Fund	\$857,145	\$1,043,060	\$1,233,107
Donations Fund	\$55	\$0	\$0
Total General:	\$857,200	\$1,043,060	\$1,233,107

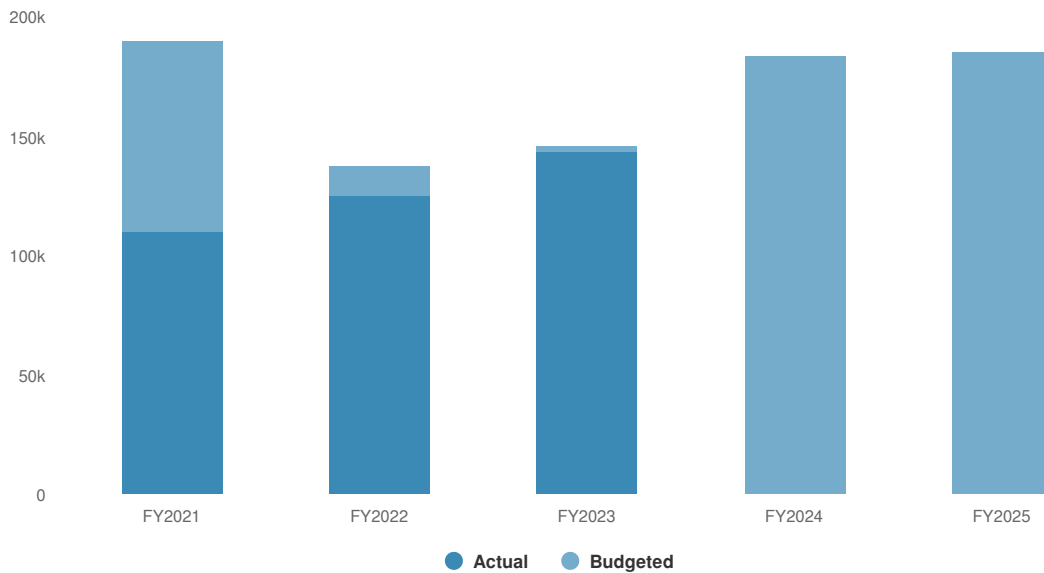
Adult Programs and Activities

Adult programs and activities include fitness classes, community classes, organized sports, and drop-in fitness facilities.

Expenditures Summary

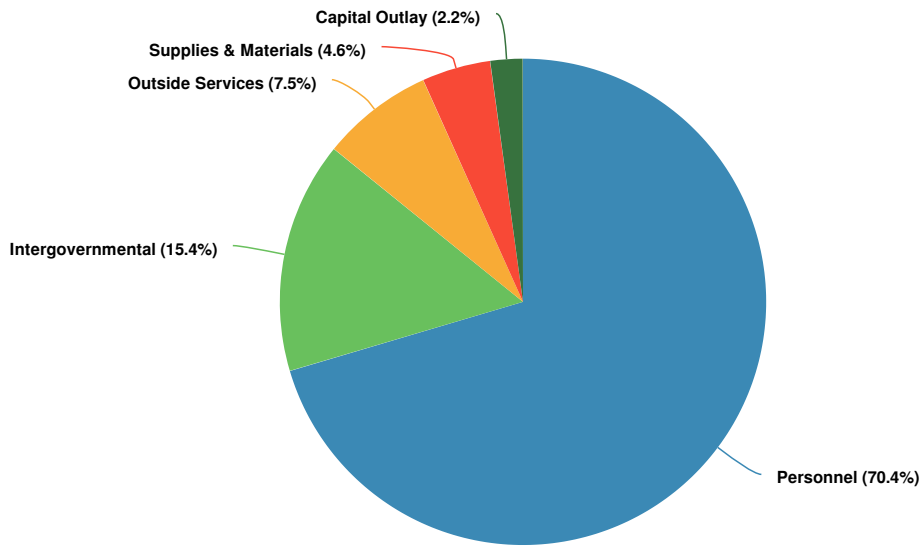
\$185,820 **\$2,153**
(1.17% vs. prior year)

Adult Programs and Activities Proposed and Historical Budget vs. Actual

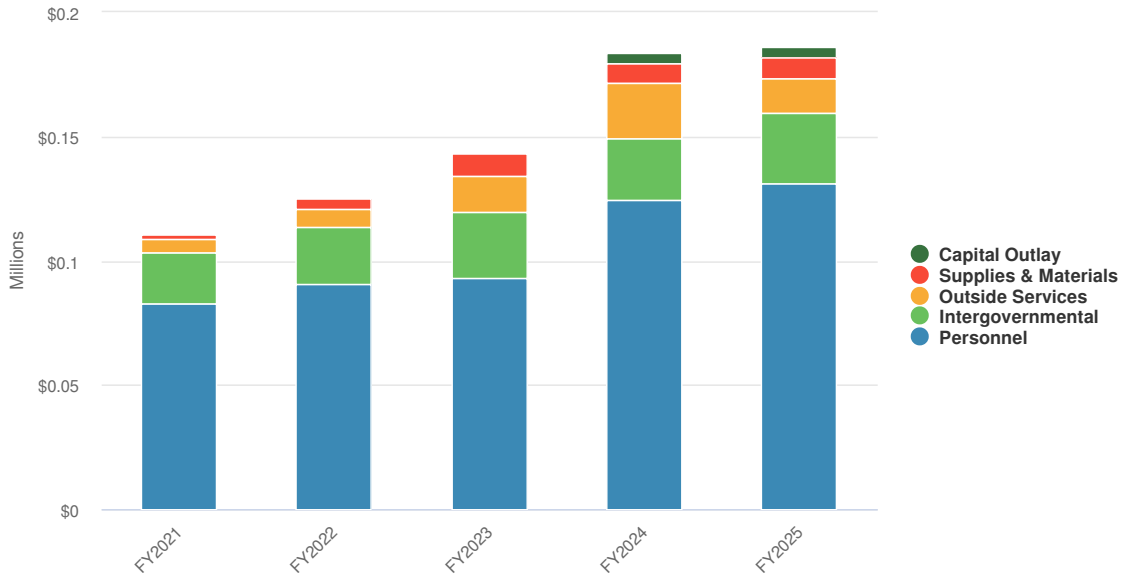


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$93,084	\$124,709	\$130,872
Supplies & Materials	\$9,236	\$8,120	\$8,500
Outside Services	\$14,570	\$22,152	\$13,844



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Intergovernmental	\$26,271	\$24,686	\$28,604
Capital Outlay	\$0	\$4,000	\$4,000
Total Expense Objects:	\$143,161	\$183,667	\$185,820

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
All Funds			
General			
General Fund	\$143,161	\$183,667	\$185,820
Total General:	\$143,161	\$183,667	\$185,820
Total All Funds:	\$143,161	\$183,667	\$185,820



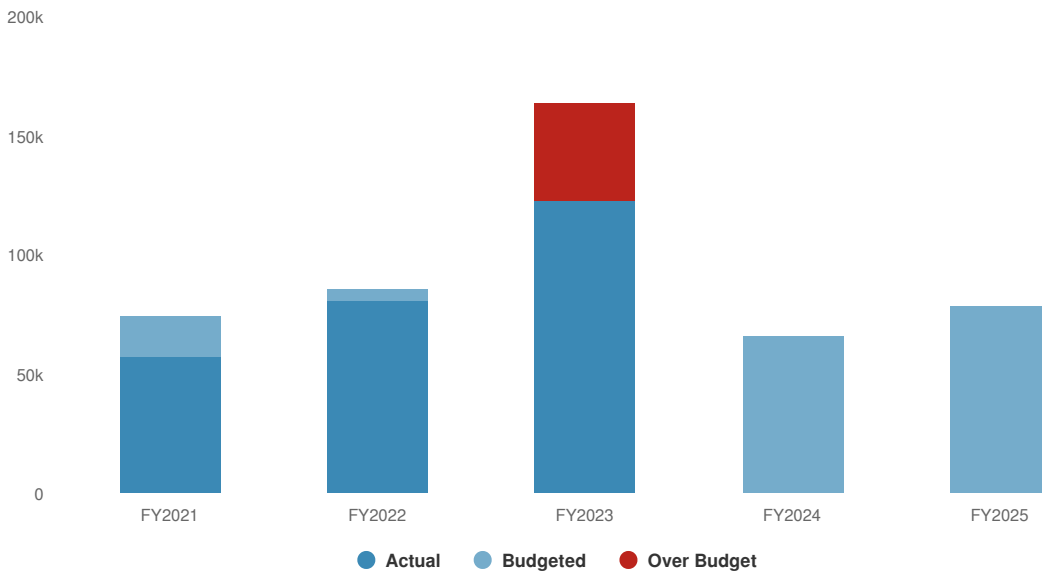
Environmental Programs

The Environmental Programs provides a variety of special programs and projects that address immediate and long-term environmental concerns for the citizens of the City of Eureka. The Environmental Programs division is responsible for overseeing compliance with the state laws as they apply 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 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.

Expenditures Summary

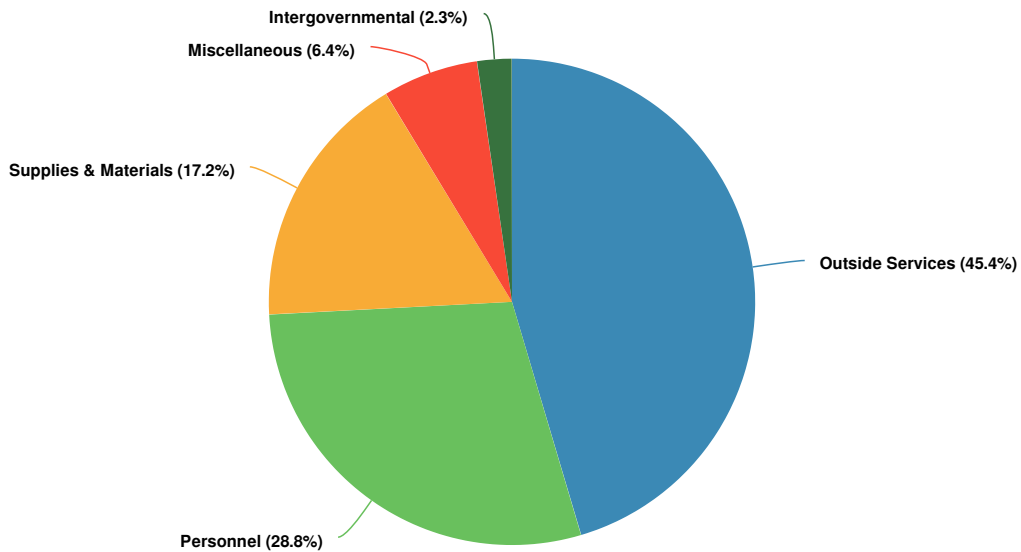
\$78,658 **\$12,362**
(18.65% vs. prior year)

Environmental Programs Proposed and Historical Budget vs. Actual

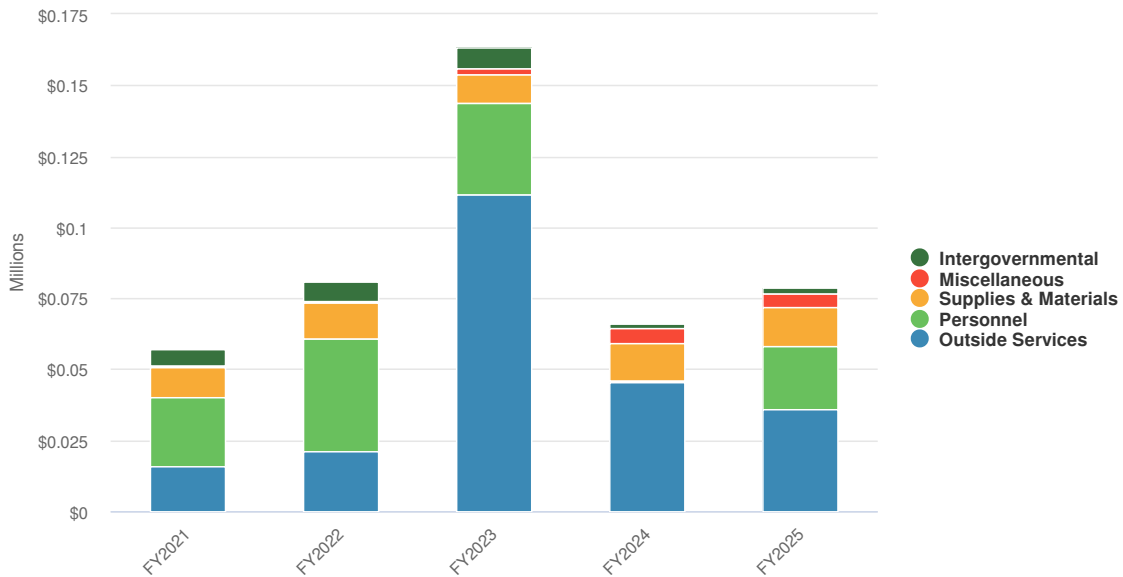


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$32,460	\$120	\$22,620
Supplies & Materials	\$9,559	\$13,500	\$13,500
Outside Services	\$111,577	\$45,725	\$35,725



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Miscellaneous	\$2,261	\$5,000	\$5,000
Intergovernmental	\$7,404	\$1,951	\$1,813
Total Expense Objects:	\$163,262	\$66,296	\$78,658

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
All Funds			
Special Revenue			
Environmental Programs	\$163,262	\$66,296	\$78,658
Total Special Revenue:	\$163,262	\$66,296	\$78,658
Total All Funds:	\$163,262	\$66,296	\$78,658

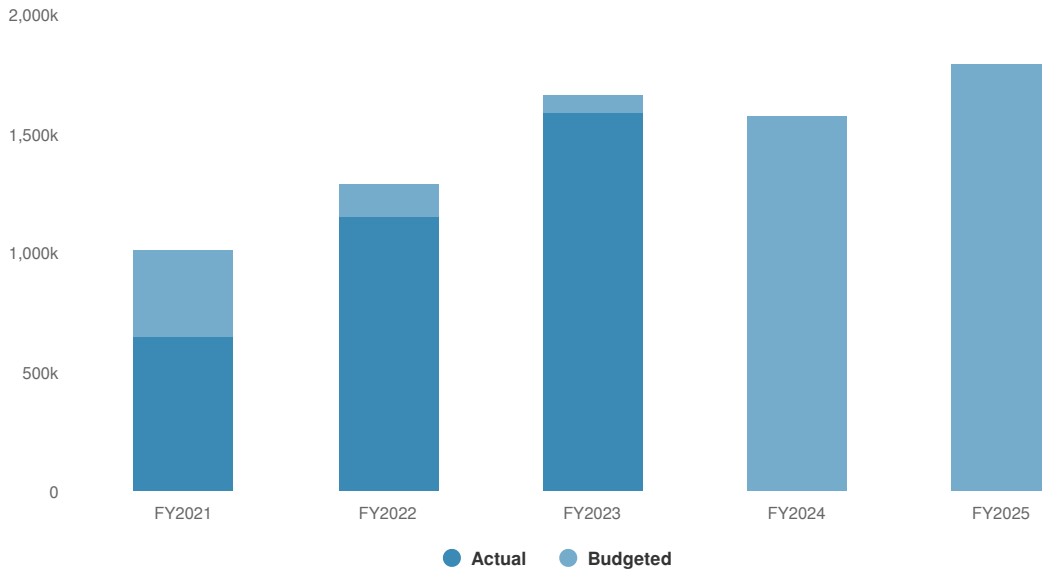
Facilities Operations

Facilities Operations is responsible for the maintenance and systems operation of over eighty City buildings. Major facilities include City Hall, Eureka Fire Headquarters, the Municipal Auditorium, Adorni Recreation Center, Fisherman's Building, Eureka Police Headquarter, Wharfinger Building, and the Sequoia Park Zoo. Service functions provided are custodial, carpentry, electrical, plumbing, painting, and event set up.

Expenditures Summary

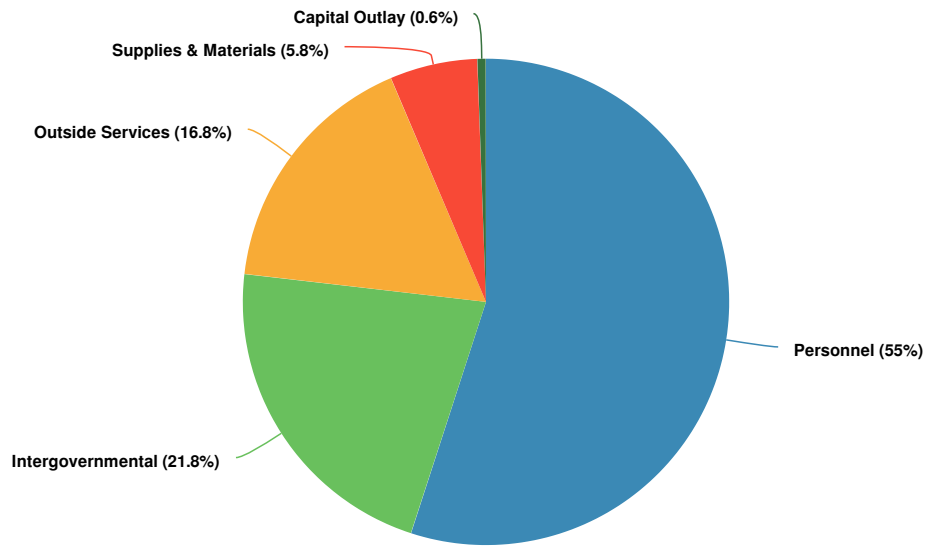
\$1,793,211 **\$218,322**
(13.86% vs. prior year)

Facilities Operations Proposed and Historical Budget vs. Actual

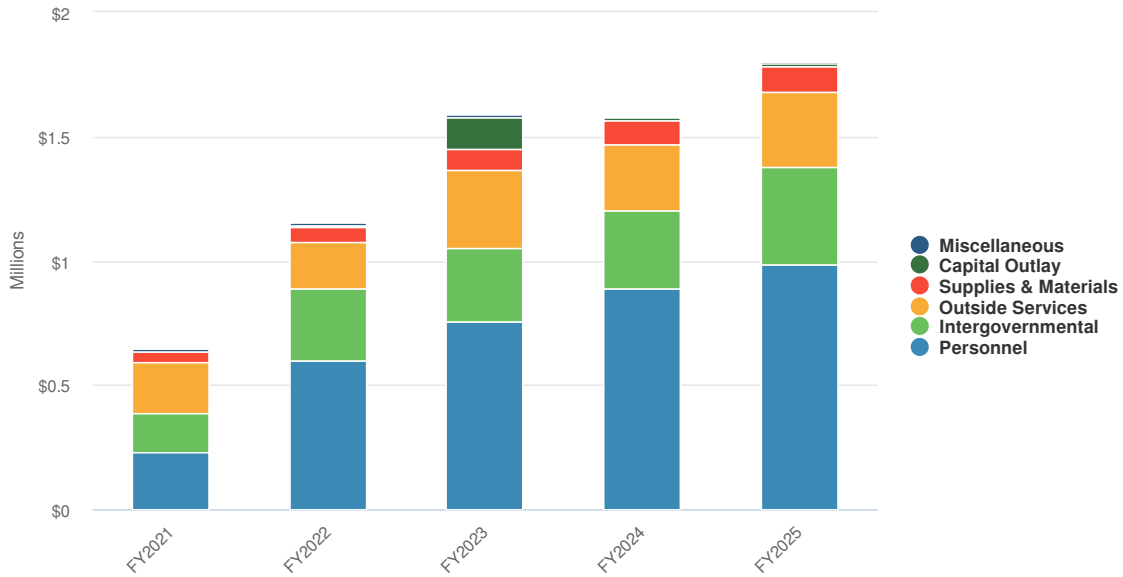


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$756,091	\$890,816	\$986,155
Supplies & Materials	\$82,010	\$94,600	\$104,600
Outside Services	\$314,260	\$267,112	\$300,725



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Miscellaneous	\$12,838	\$0	\$0
Intergovernmental	\$295,202	\$312,361	\$391,731
Capital Outlay	\$127,588	\$10,000	\$10,000
Total Expense Objects:	\$1,587,989	\$1,574,889	\$1,793,211

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
All Funds			
Internal Service Funds			
Internal Operations	\$1,218	\$0	\$0
Facilities Operations	\$1,586,770	\$1,574,889	\$1,793,211
Total Internal Service Funds:	\$1,587,989	\$1,574,889	\$1,793,211
Total All Funds:	\$1,587,989	\$1,574,889	\$1,793,211

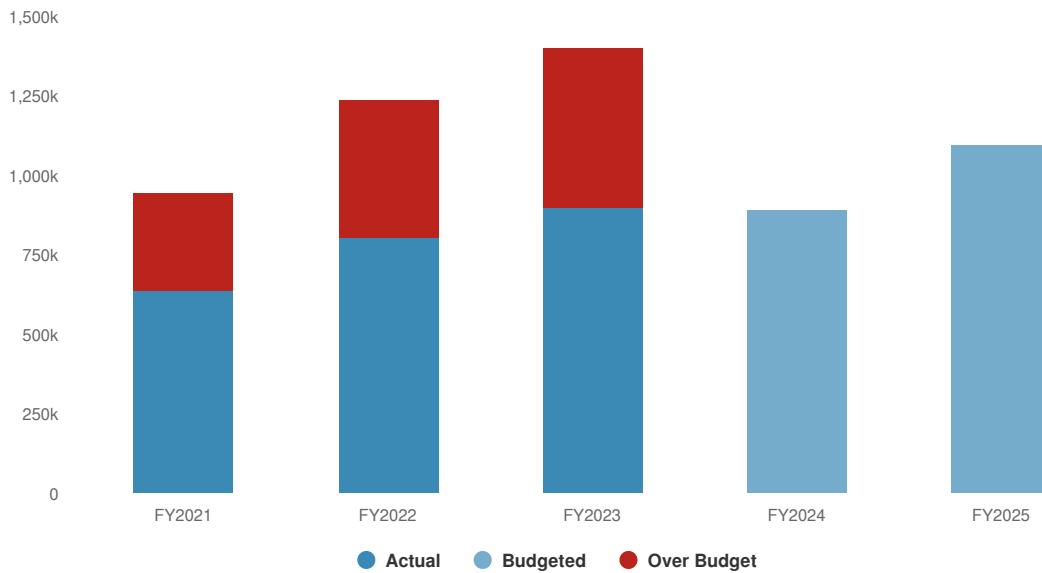
Harbor Operations

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 Truesdale 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.

Expenditures Summary

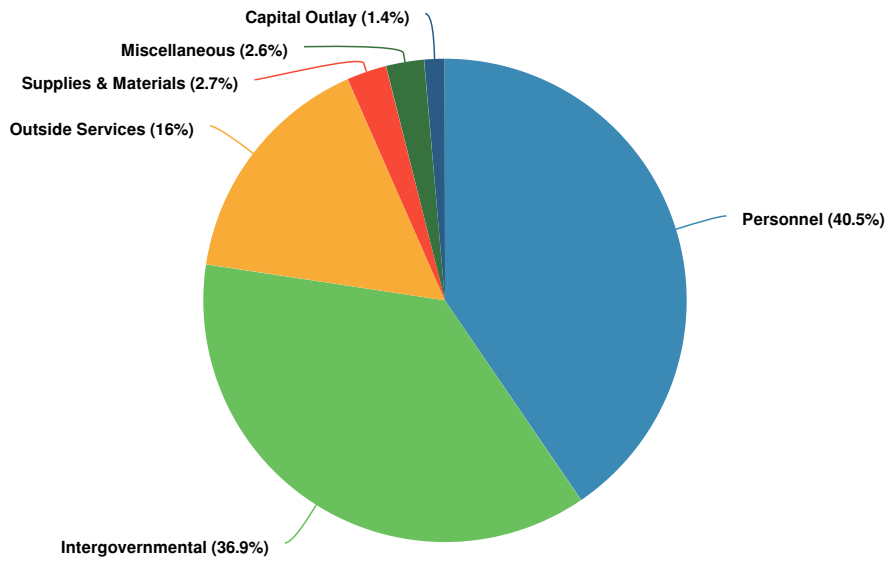
\$1,095,549 **\$204,096**
(22.89% vs. prior year)

Harbor Operations Proposed and Historical Budget vs. Actual

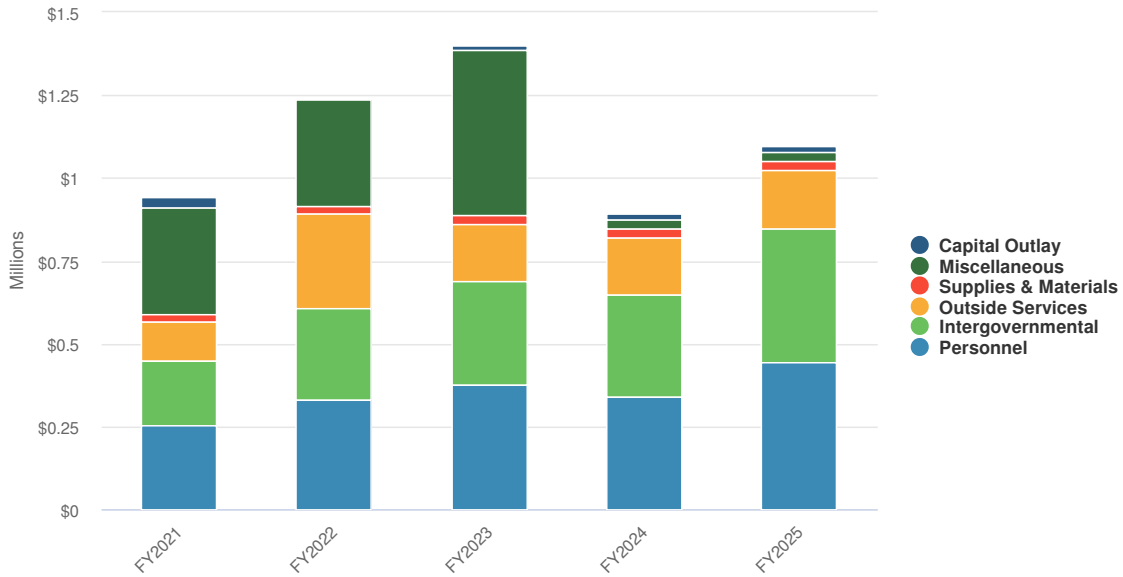


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$374,562	\$341,921	\$443,498
Supplies & Materials	\$26,947	\$29,250	\$29,250
Outside Services	\$168,578	\$168,995	\$175,387



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Miscellaneous	\$501,401	\$28,000	\$28,000
Intergovernmental	\$315,905	\$308,286	\$404,414
Capital Outlay	\$12,470	\$15,000	\$15,000
Total Expense Objects:	\$1,399,863	\$891,453	\$1,095,549

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
All Funds			
General			
General Fund	\$260,121	\$370,312	\$411,549
Total General:	\$260,121	\$370,312	\$411,549
Enterprise			
Humboldt Bay	\$1,139,743	\$521,140	\$684,000
Total Enterprise:	\$1,139,743	\$521,140	\$684,000
Total All Funds:	\$1,399,863	\$891,453	\$1,095,549



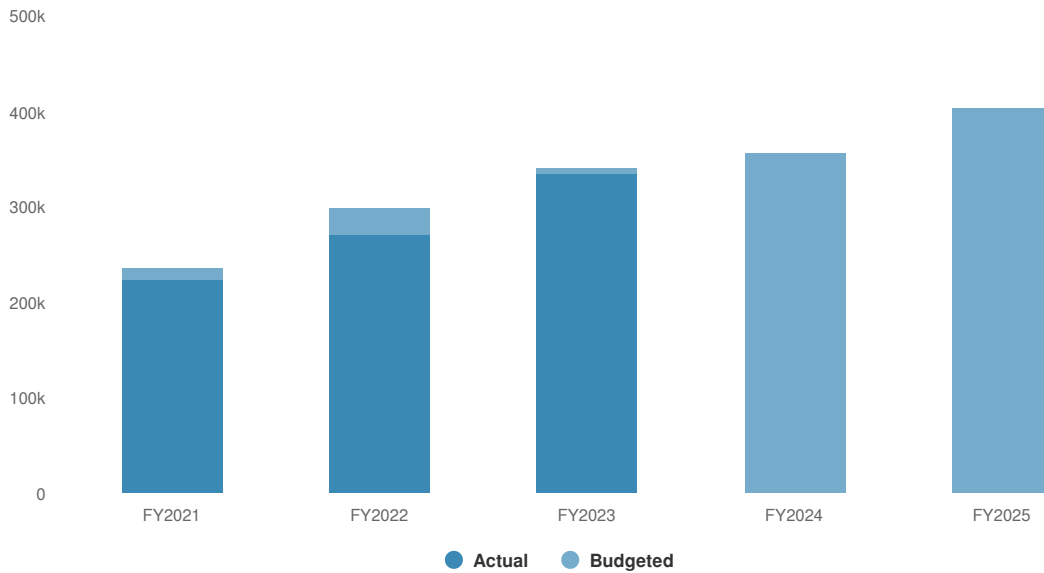
Wharfinger

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.

Expenditures Summary

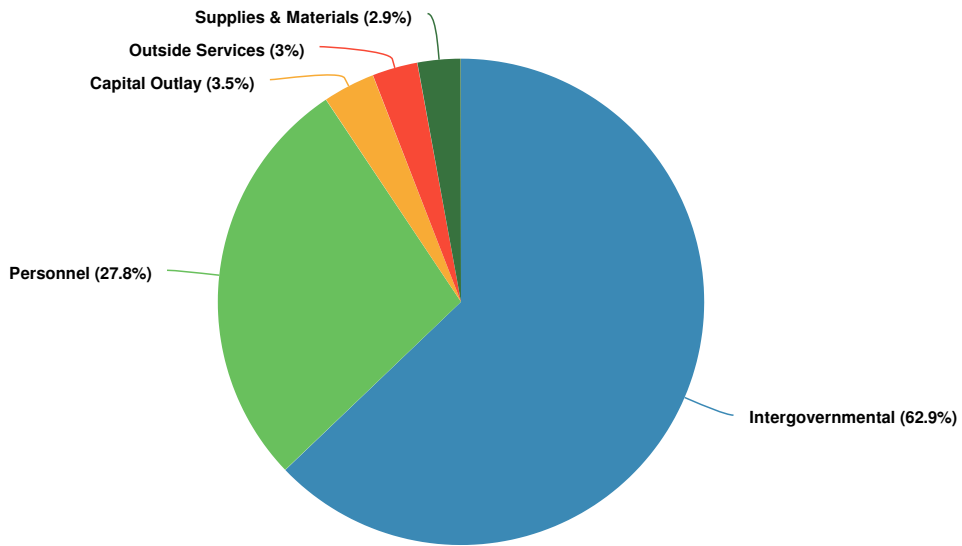
\$403,889 **\$46,997**
(13.17% vs. prior year)

Wharfinger Proposed and Historical Budget vs. Actual

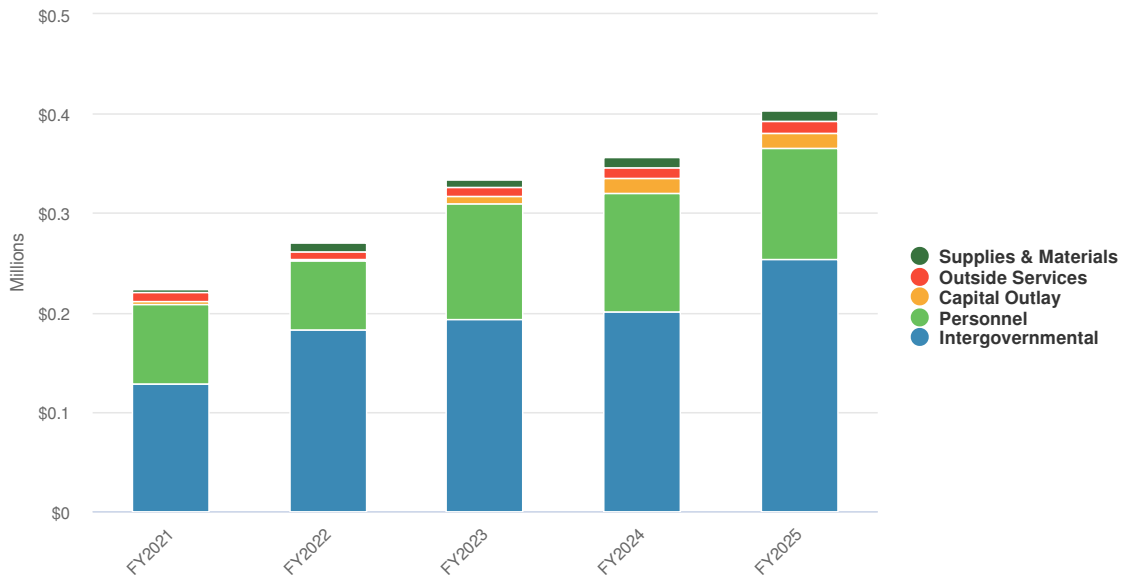


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$116,838	\$119,340	\$112,157
Supplies & Materials	\$8,513	\$11,600	\$11,600
Outside Services	\$8,329	\$10,594	\$12,238



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Intergovernmental	\$193,459	\$201,358	\$253,894
Capital Outlay	\$7,194	\$14,000	\$14,000
Total Expense Objects:	\$334,334	\$356,892	\$403,889

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
All Funds			
Enterprise			
Humboldt Bay	\$334,334	\$356,892	\$403,889
Total Enterprise:	\$334,334	\$356,892	\$403,889
Total All Funds:	\$334,334	\$356,892	\$403,889

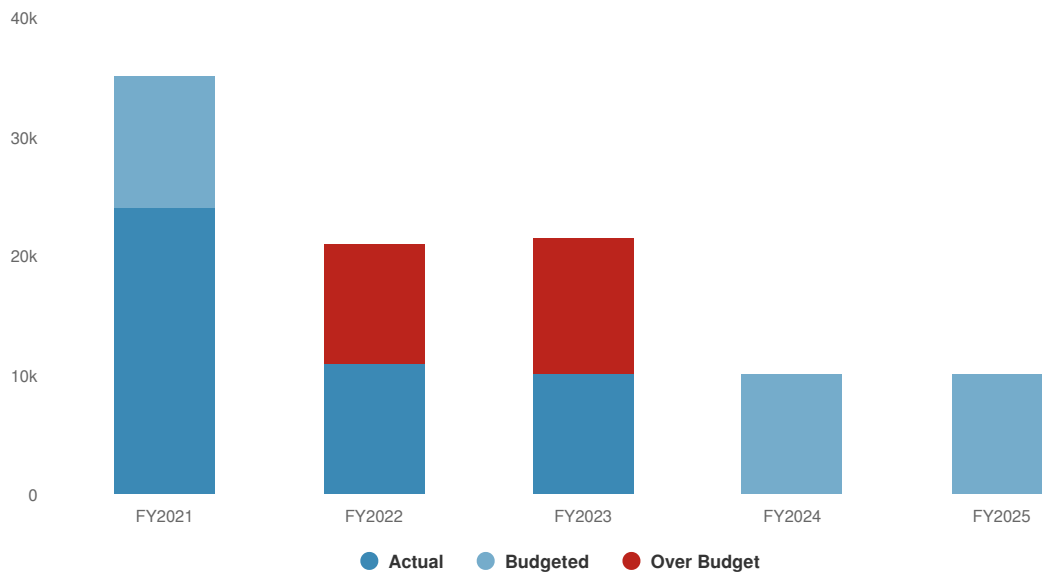
Municipal Airport

Samoa Field, the municipal airport, is located on the Samoa peninsula near the entrance to Humboldt Bay. The airport was built as a naval base during World War II, and now is a public airport. The airport is day-use only, and does not have a radio control tower. In addition to the public runway, Samoa Field is home to the Samoa Drag Strip, a quarter-mile National Hot Rod Association-sanctioned drag strip operated by a non-profit group, and the Humboldt Bay Social Club, a privately-run hotel and bar.

Expenditures Summary

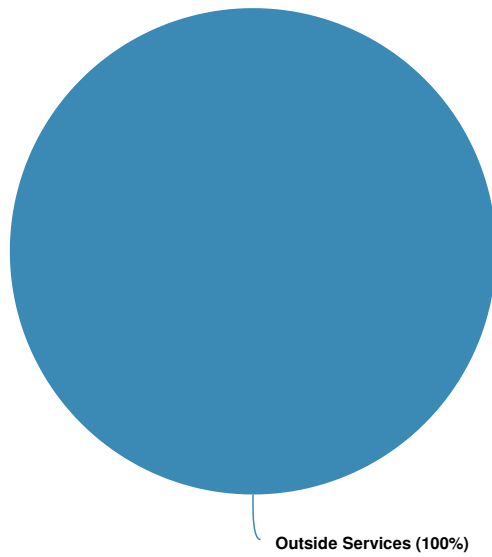
\$10,106 **\$0**
(0.00% vs. prior year)

Municipal Airport Proposed and Historical Budget vs. Actual

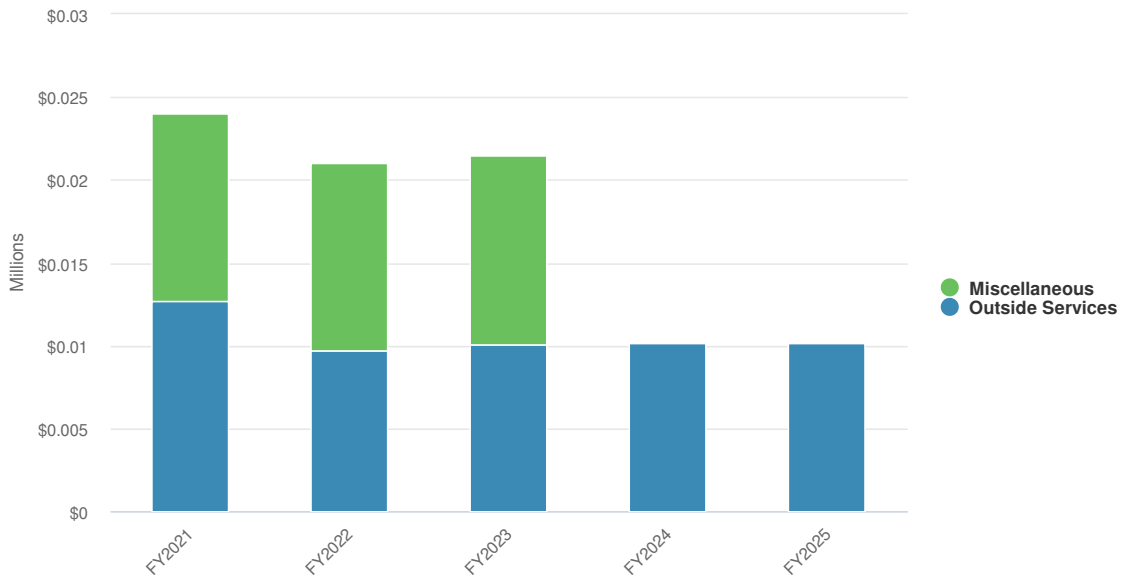


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Outside Services	\$10,028	\$10,106	\$10,106
Miscellaneous	\$11,478	\$0	\$0
Total Expense Objects:	\$21,505	\$10,106	\$10,106



Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Special Revenue			
Airport	\$21,505	\$10,106	\$10,106
Total Special Revenue:	\$21,505	\$10,106	\$10,106



Public Works Summary



The Public Works Department provides a wide range of essential community services to improve the quality of life 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.

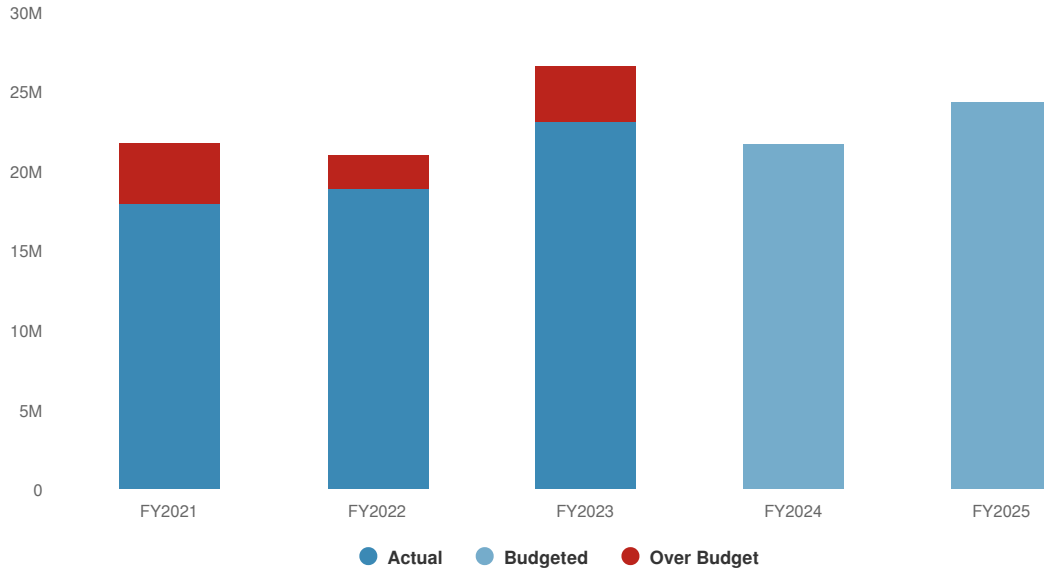
Expenditures by Function

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expenditures			
Public Works			
Parking Enforcement	\$20,129	\$21,276	\$118,737
EOC	\$115,040	\$113,073	\$126,316
PW - Administration	\$452,621	\$390,295	\$434,153
Engineering	\$1,898,475	\$2,399,570	\$2,704,771
Engineering - Traffic	\$286,505	\$266,439	\$133,133
Streets	\$1,276,096	\$1,436,651	\$1,586,349
Stormwater	\$194,239	\$190,350	\$175,135
EQ Operations	\$2,674,618	\$2,677,819	\$2,874,500
Water Distribution	\$3,759,709	\$1,849,310	\$2,445,385
Sewer Collection	\$4,042,698	\$2,691,593	\$2,764,116
Water Treatment	\$4,679,898	\$4,788,546	\$5,482,904
Code Enforcement	\$2,071,095	\$527,837	\$598,446
WWTP	\$5,124,626	\$4,334,912	\$4,875,533
Total Public Works:	\$26,595,748	\$21,687,670	\$24,319,477
Total Expenditures:	\$26,595,748	\$21,687,670	\$24,319,477

Expenditures Summary

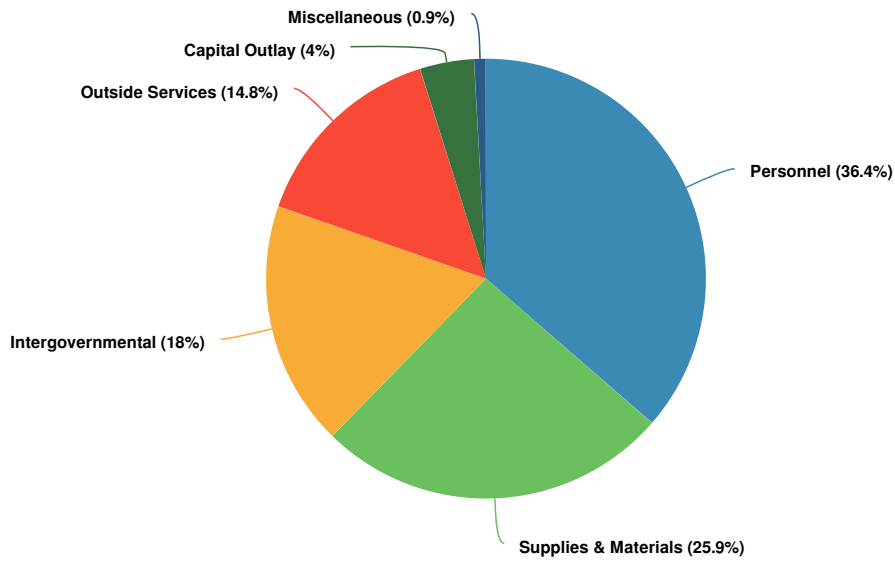
\$24,319,477 **\$2,631,807**
(12.14% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

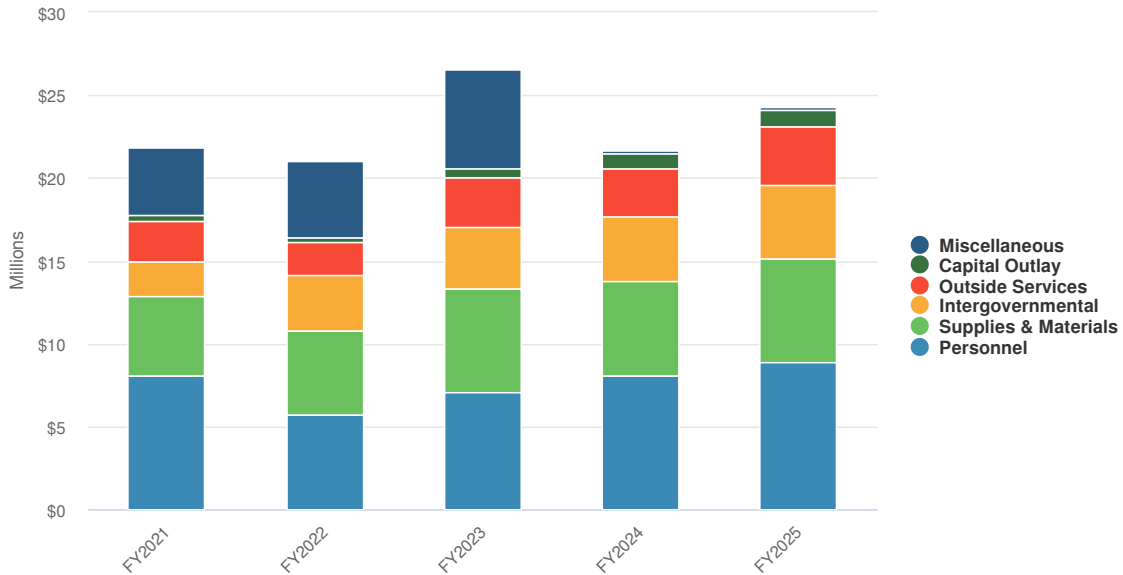


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$7,031,838	\$8,028,766	\$8,849,348
Supplies & Materials	\$6,273,684	\$5,722,768	\$6,306,413
Outside Services	\$3,008,394	\$2,937,219	\$3,602,131

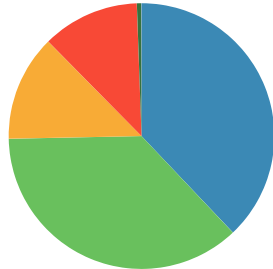


Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Miscellaneous	\$6,003,086	\$202,800	\$210,300
Intergovernmental	\$3,741,652	\$3,909,950	\$4,381,770
Capital Outlay	\$537,095	\$886,167	\$969,515
Total Expense Objects:	\$26,595,748	\$21,687,670	\$24,319,477



Expenditures by Fund

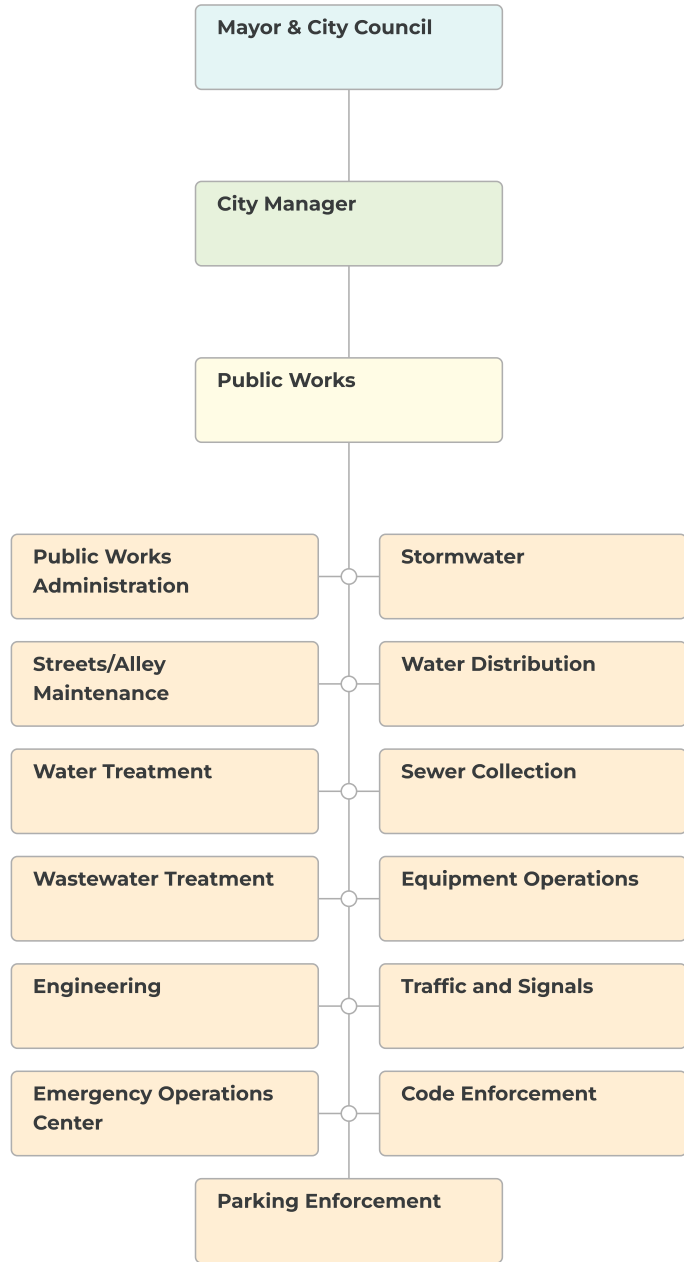
Expenditures by Fund



- Water Fund (Budgeted) \$9,226,236 (37.94%)
- Wastewater Oper Fund (Budgeted) \$8,936,239 (36.75%)
- General Fund (Budgeted) \$3,145,900 (12.94%)
- Equipment Operations (Budgeted) \$2,874,500 (11.82%)
- Parking (Budgeted) \$125,902 (0.52%)
- Building Fund (Budgeted) \$10,700 (0.04%)

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
General			
General Fund	\$2,857,963	\$2,994,827	\$3,145,900
Total General:	\$2,857,963	\$2,994,827	\$3,145,900
Special Revenue			
Parking	\$24,373	\$28,276	\$125,902
Total Special Revenue:	\$24,373	\$28,276	\$125,902
Enterprise			
Water Fund	\$9,452,040	\$7,860,320	\$9,226,236
Wastewater Oper Fund	\$9,995,265	\$8,115,727	\$8,936,239
Building Fund	\$1,591,490	\$10,700	\$10,700
Total Enterprise:	\$21,038,795	\$15,986,748	\$18,173,175
Internal Service Funds			
Equipment Operations	\$2,674,618	\$2,677,819	\$2,874,500
Total Internal Service Funds:	\$2,674,618	\$2,677,819	\$2,874,500
Total:	\$26,595,748	\$21,687,670	\$24,319,477

Organizational Chart



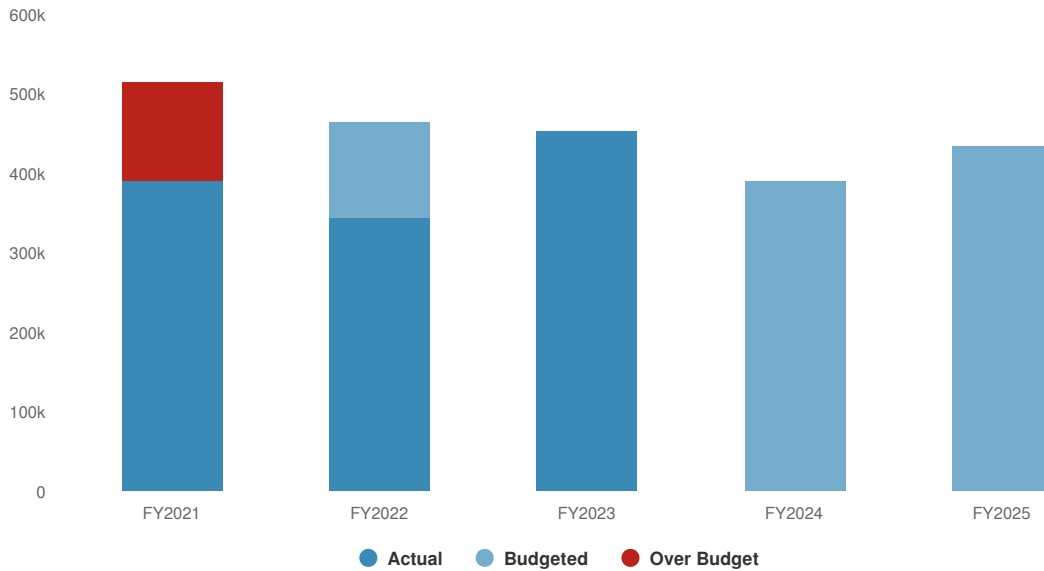
Public Works Administration

Public Works Administration provides 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.

Expenditures Summary

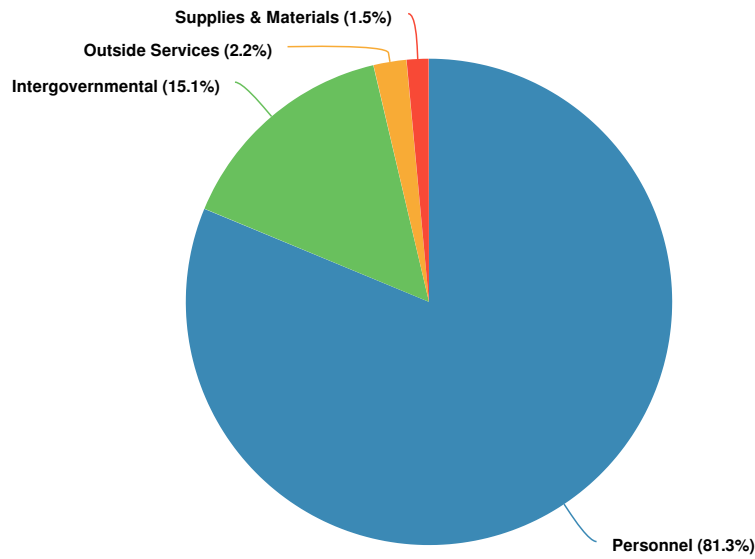
\$434,153 **\$43,858**
(11.24% vs. prior year)

Administration Proposed and Historical Budget vs. Actual

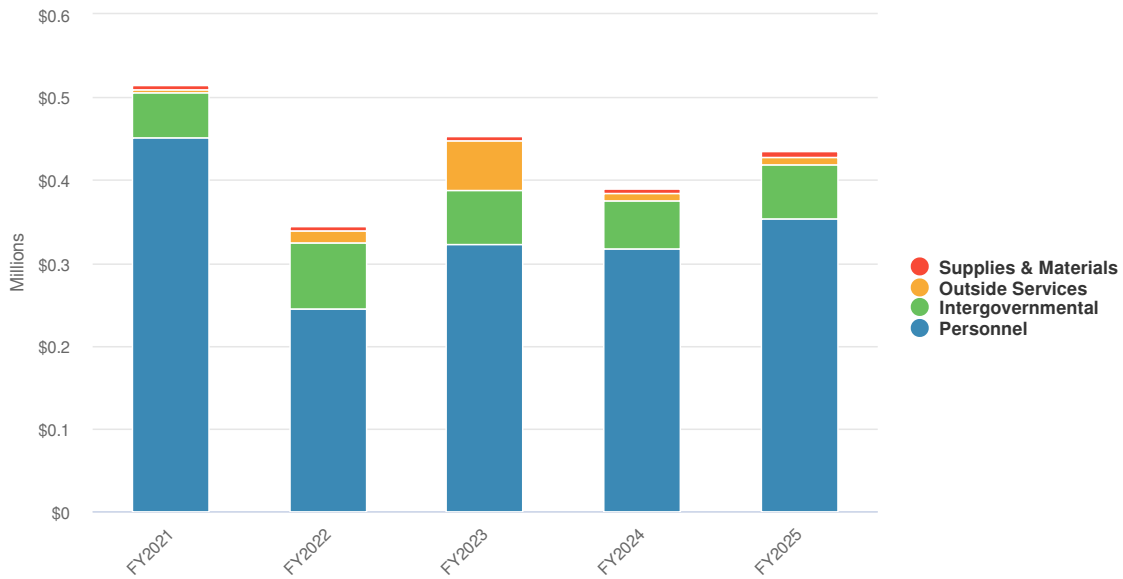


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$322,487	\$317,234	\$352,780
Supplies & Materials	\$5,562	\$6,400	\$6,400
Outside Services	\$58,867	\$9,500	\$9,500



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Intergovernmental	\$65,705	\$57,161	\$65,472
Total Expense Objects:	\$452,621	\$390,295	\$434,153

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
All Funds			
General			
General Fund	\$50,342	\$44,789	\$47,798
Total General:	\$50,342	\$44,789	\$47,798
Enterprise			
Water Fund	\$201,109	\$173,537	\$193,945
Wastewater Oper Fund	\$201,170	\$171,969	\$192,410
Total Enterprise:	\$402,279	\$345,506	\$386,354
Total All Funds:	\$452,621	\$390,295	\$434,153

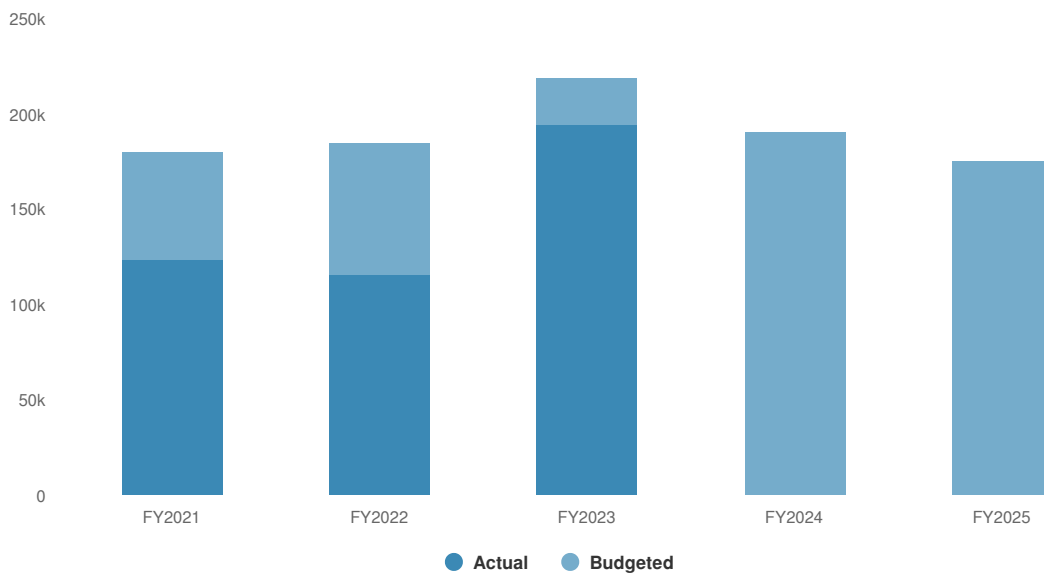
Stormwater

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.

Expenditures Summary

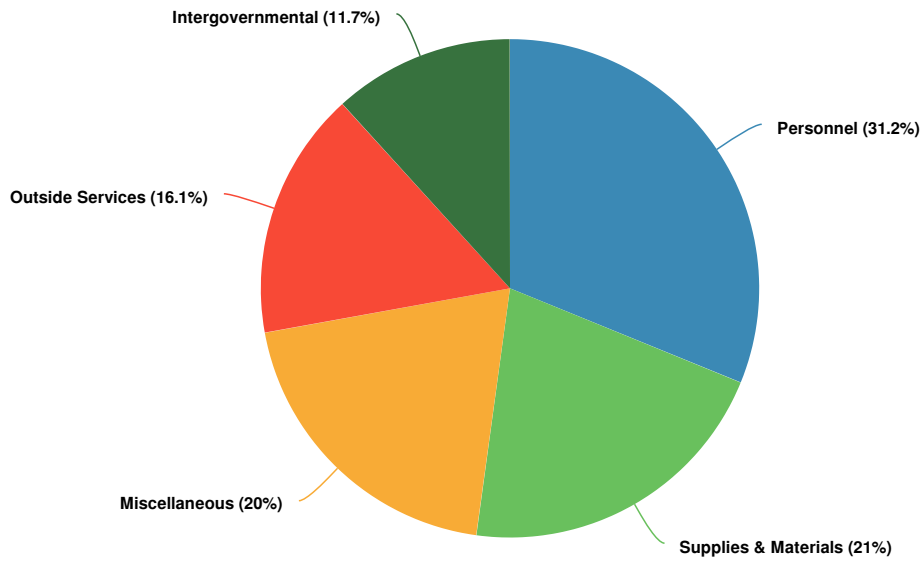
\$175,135 **-\$15,215**
(-7.99% vs. prior year)

Stormwater Proposed and Historical Budget vs. Actual

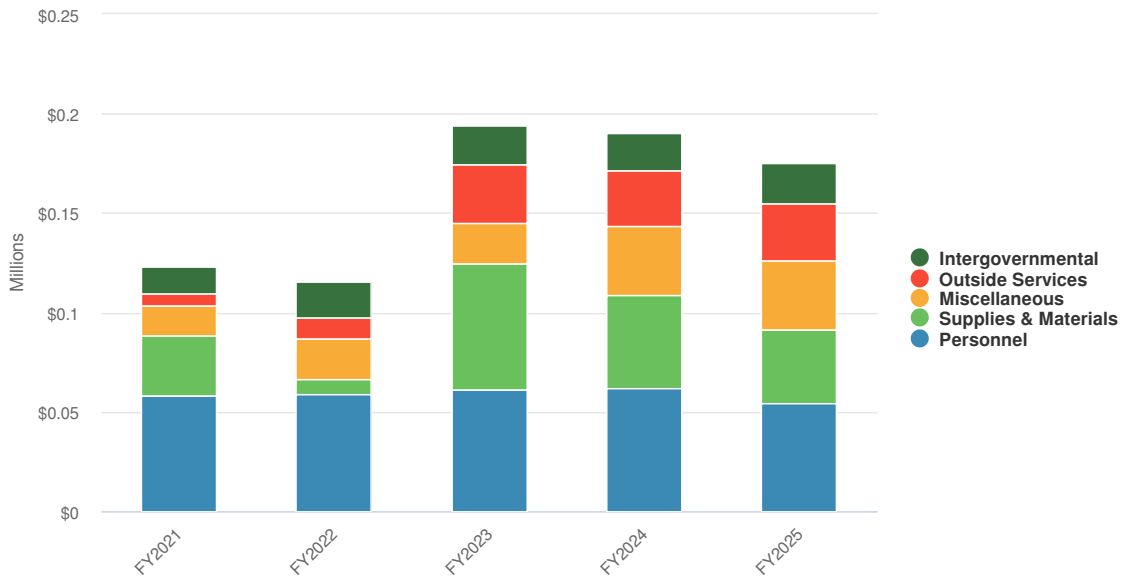


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$61,166	\$61,786	\$54,594
Supplies & Materials	\$63,481	\$46,800	\$36,775
Outside Services	\$29,538	\$28,200	\$28,200



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Miscellaneous	\$20,274	\$35,000	\$35,000
Intergovernmental	\$19,781	\$18,564	\$20,566
Total Expense Objects:	\$194,239	\$190,350	\$175,135

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
All Funds			
General			
General Fund	\$194,239	\$190,350	\$175,135
Total General:	\$194,239	\$190,350	\$175,135
Total All Funds:	\$194,239	\$190,350	\$175,135

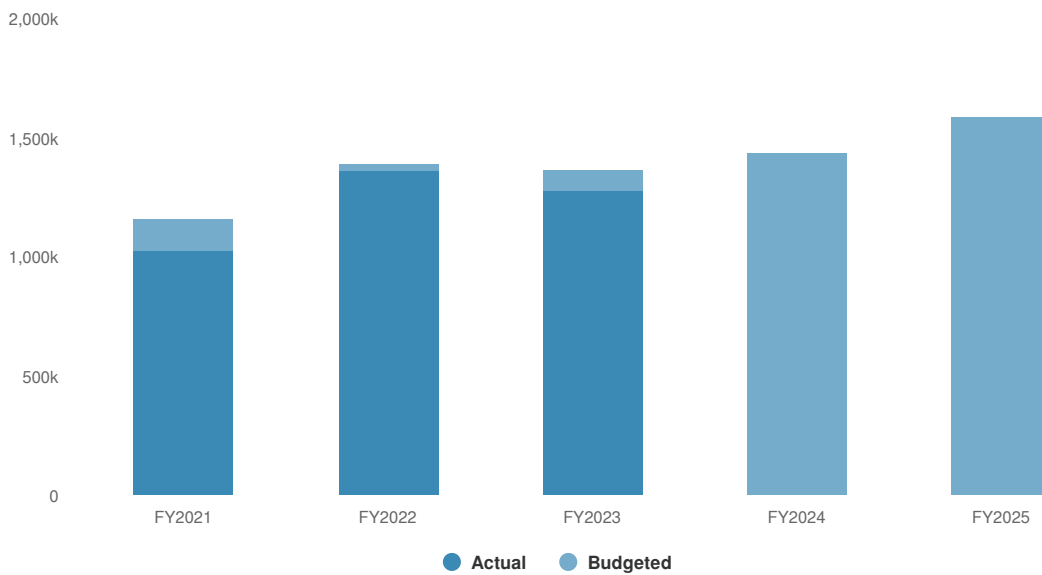
Streets/Alley Maintenance

The Streets and Alley Maintenance division is responsible for the 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 properties, airport pavement and perimeter care, and maintenance and repair of City's off-street parking lots and meters. The program assists other departments with projects by providing labor 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.

Expenditures Summary

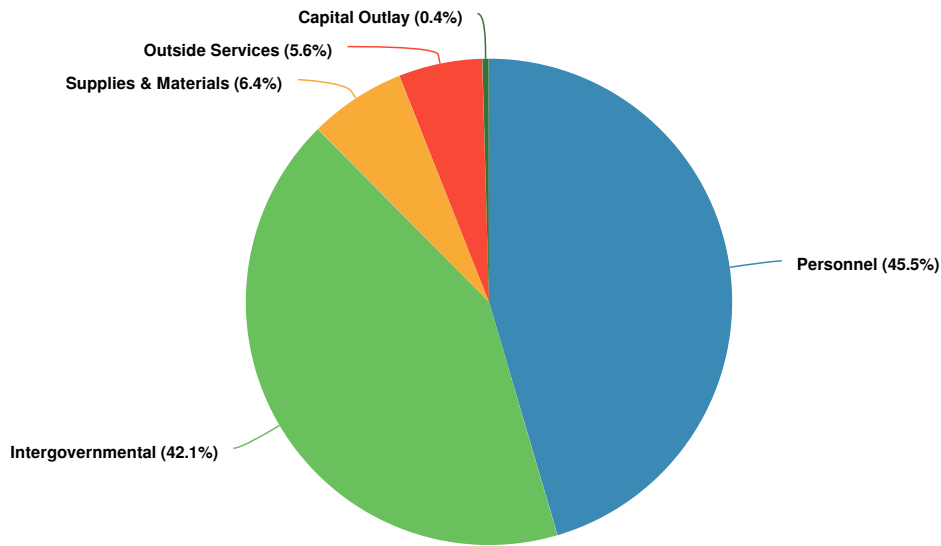
\$1,586,349 **\$149,698**
(10.42% vs. prior year)

Streets/Alley Maintenance Proposed and Historical Budget vs. Actual

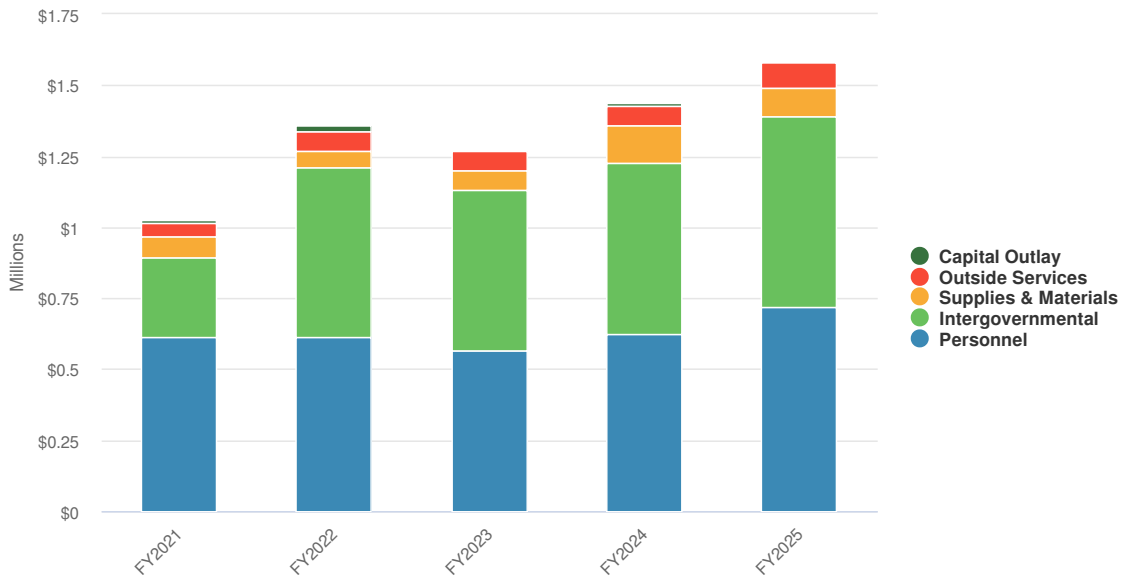


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$566,312	\$623,371	\$721,167
Supplies & Materials	\$66,697	\$136,800	\$101,800
Outside Services	\$67,161	\$68,809	\$88,337



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Intergovernmental	\$566,748	\$600,671	\$668,044
Capital Outlay	\$9,178	\$7,000	\$7,000
Total Expense Objects:	\$1,276,096	\$1,436,651	\$1,586,349

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
All Funds			
General			
General Fund	\$1,272,583	\$1,432,651	\$1,582,254
Total General:	\$1,272,583	\$1,432,651	\$1,582,254
Special Revenue			
Parking	\$3,513	\$4,000	\$4,094
Total Special Revenue:	\$3,513	\$4,000	\$4,094
Total All Funds:	\$1,276,096	\$1,436,651	\$1,586,349



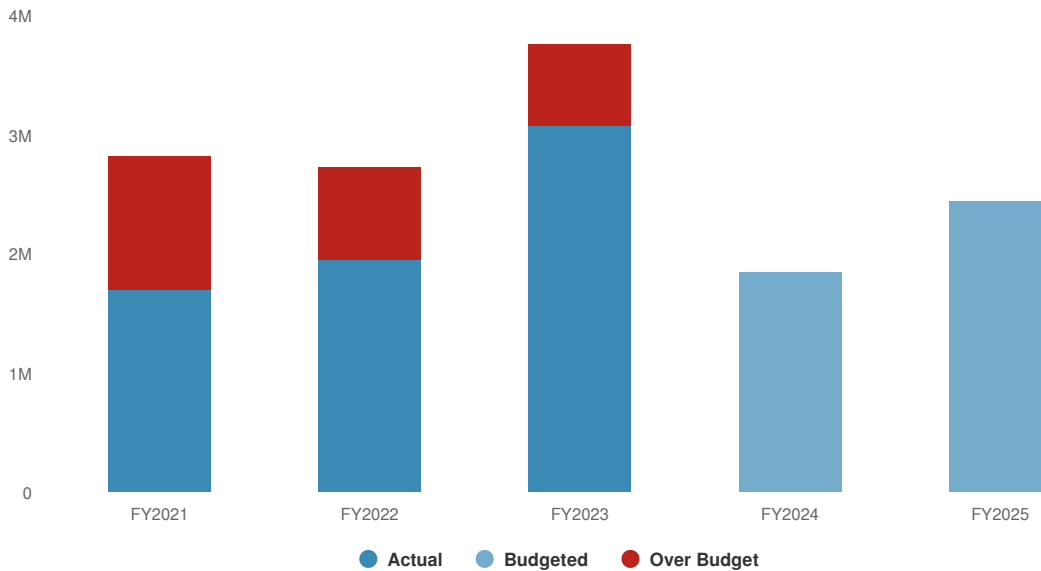
Water Distribution

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.

Expenditures Summary

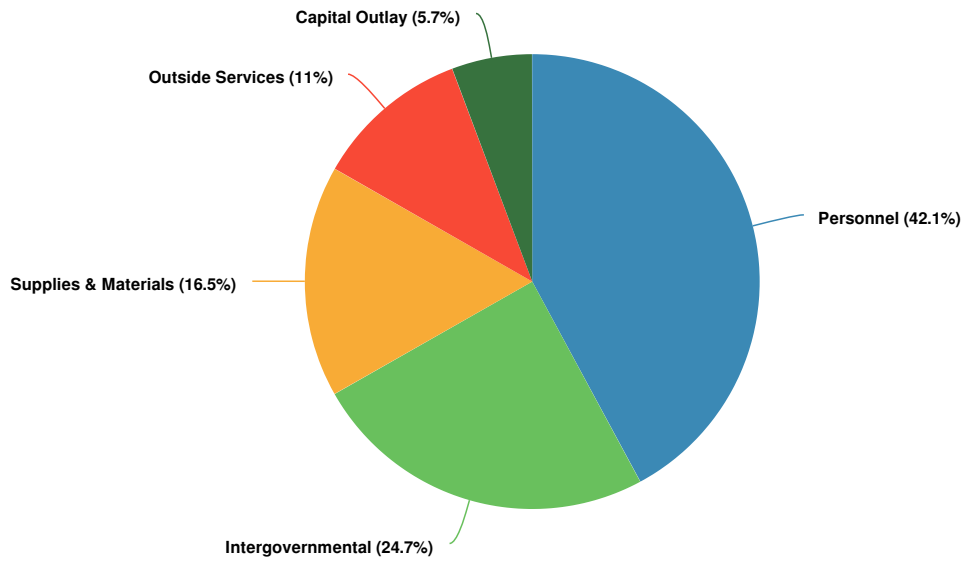
\$2,445,385 **\$596,076**
(32.23% vs. prior year)

Water Distribution Proposed and Historical Budget vs. Actual

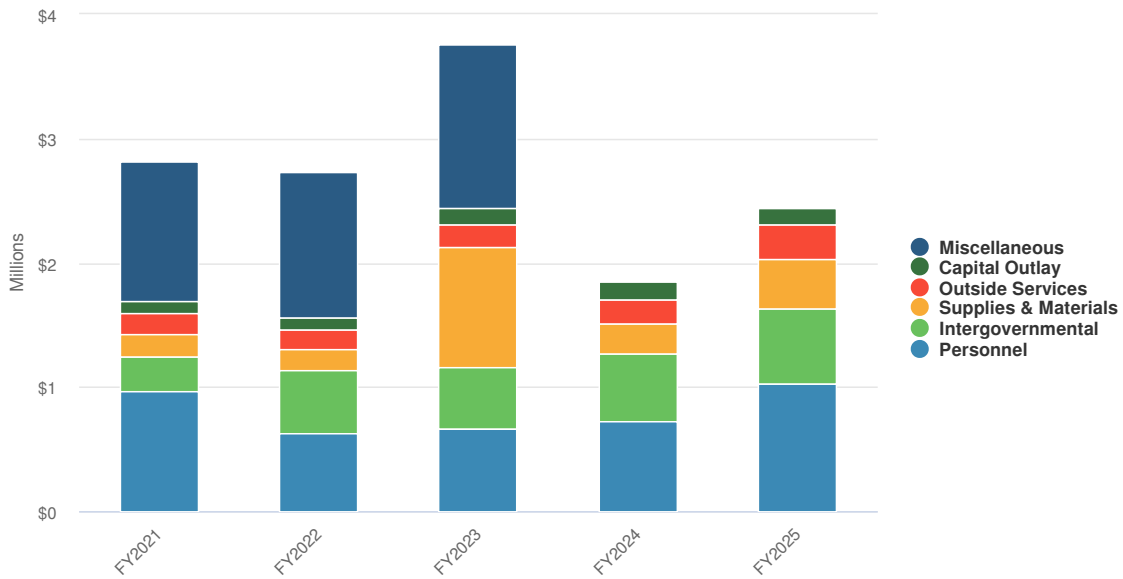


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$660,747	\$723,170	\$1,030,083
Supplies & Materials	\$965,227	\$243,150	\$403,150
Outside Services	\$181,348	\$201,628	\$269,253



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Miscellaneous	\$1,319,767	\$0	\$0
Intergovernmental	\$500,091	\$541,361	\$602,899
Capital Outlay	\$132,529	\$140,000	\$140,000
Total Expense Objects:	\$3,759,709	\$1,849,310	\$2,445,385

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
All Funds			
Enterprise			
Water Fund	\$3,759,709	\$1,849,310	\$2,445,385
Total Enterprise:	\$3,759,709	\$1,849,310	\$2,445,385
Total All Funds:	\$3,759,709	\$1,849,310	\$2,445,385

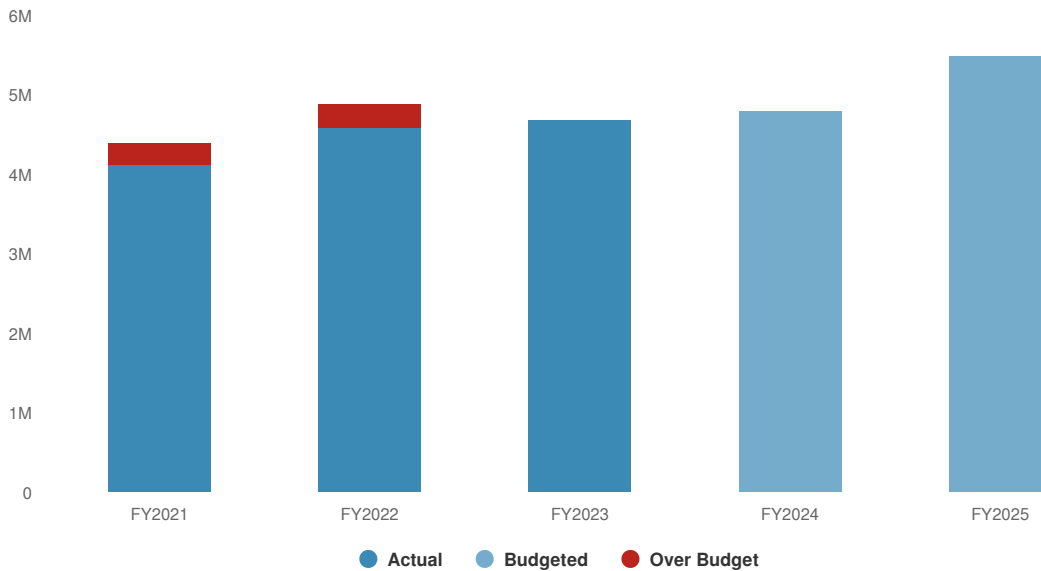
Water Treatment

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. 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.

Expenditures Summary

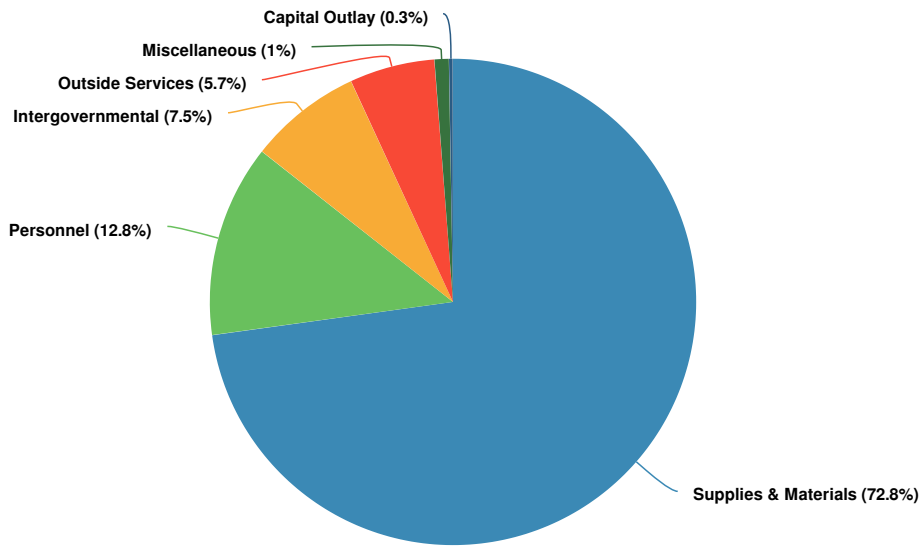
\$5,482,904 **\$694,358**
(14.50% vs. prior year)

Water Treatment Proposed and Historical Budget vs. Actual

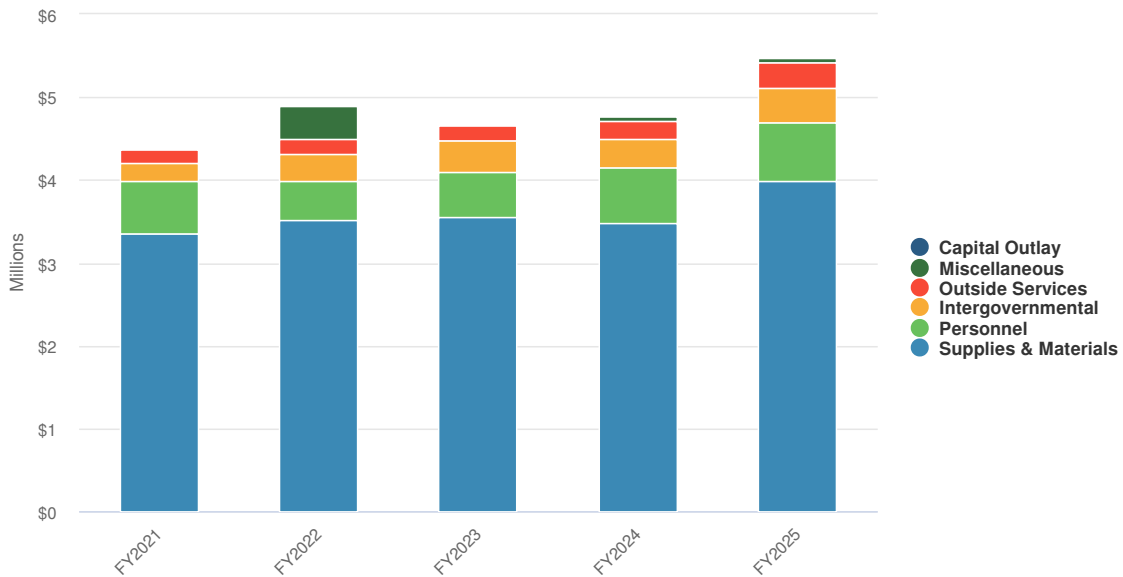


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$551,256	\$667,188	\$701,220
Supplies & Materials	\$3,546,369	\$3,477,873	\$3,993,043
Outside Services	\$193,683	\$234,167	\$309,868



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Miscellaneous	\$4,219	\$52,300	\$52,300
Intergovernmental	\$372,870	\$342,304	\$411,758
Capital Outlay	\$11,501	\$14,715	\$14,715
Total Expense Objects:	\$4,679,898	\$4,788,546	\$5,482,904

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
All Funds			
Enterprise			
Water Fund	\$4,679,898	\$4,788,546	\$5,482,904
Total Enterprise:	\$4,679,898	\$4,788,546	\$5,482,904
Total All Funds:	\$4,679,898	\$4,788,546	\$5,482,904



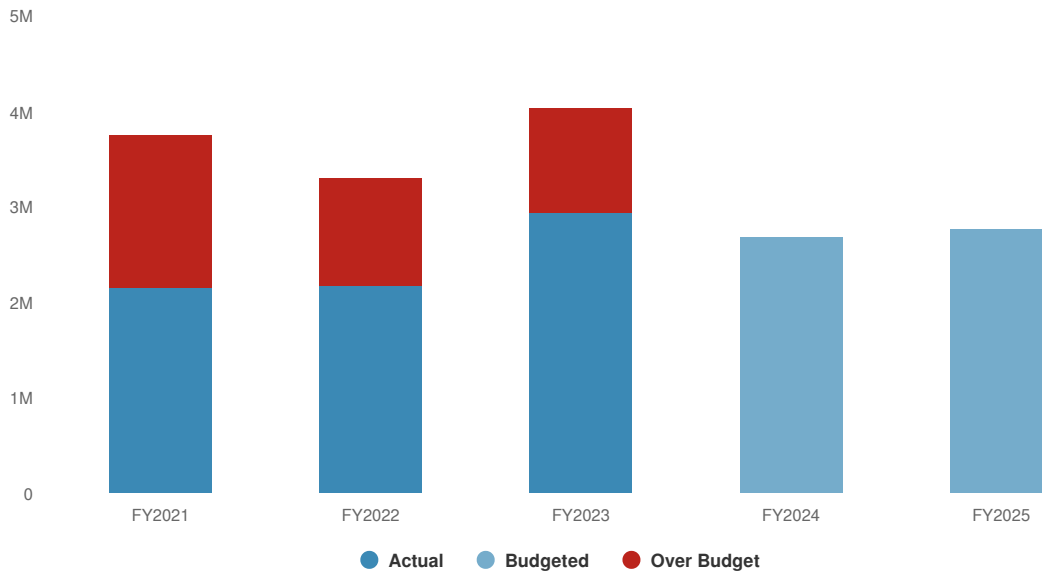
Sewer Collection

The Sewer Collection 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 all of the City's sewer lift stations, installs minor main line extensions and new customer connections.

Expenditures Summary

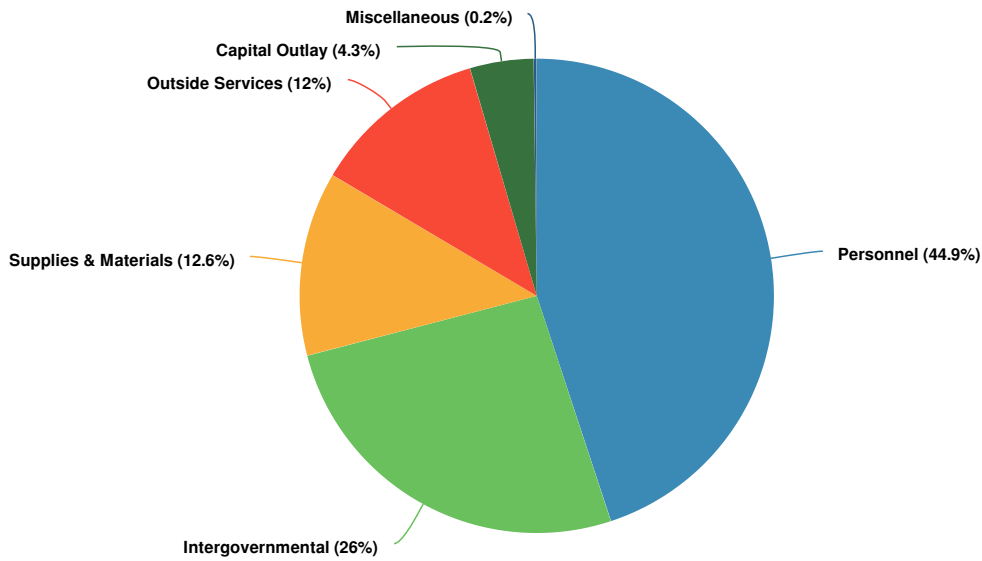
\$2,764,116 **\$72,522**
(2.69% vs. prior year)

Sewer Collection Proposed and Historical Budget vs. Actual

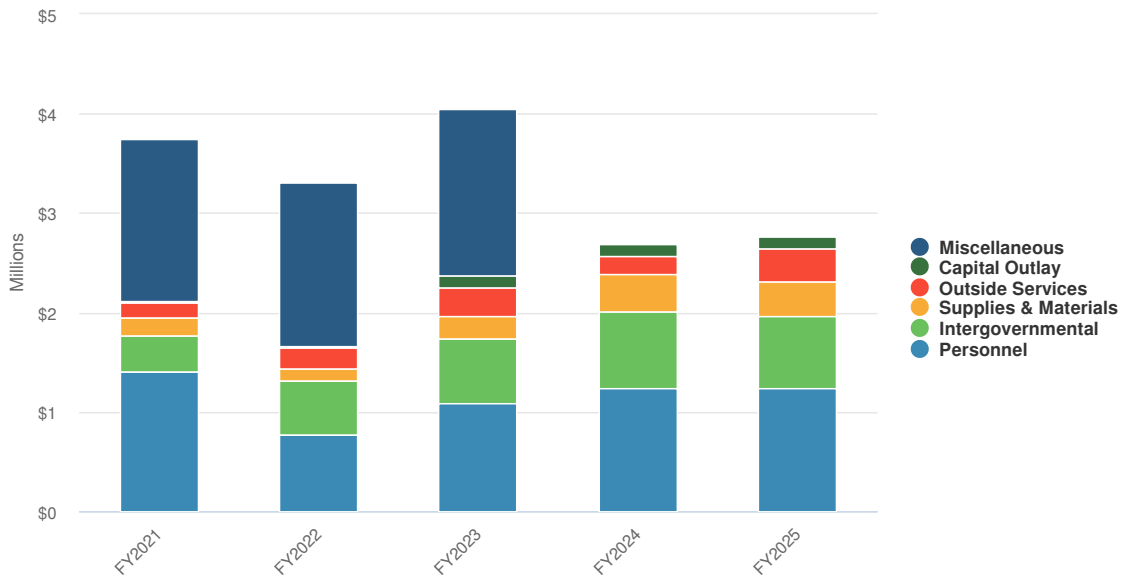


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$1,090,344	\$1,237,233	\$1,242,283
Supplies & Materials	\$228,180	\$387,000	\$347,000
Outside Services	\$292,924	\$176,633	\$330,408



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Miscellaneous	\$1,666,470	\$5,500	\$5,500
Intergovernmental	\$645,214	\$765,227	\$718,925
Capital Outlay	\$119,566	\$120,000	\$120,000
Total Expense Objects:	\$4,042,698	\$2,691,593	\$2,764,116

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
All Funds			
Enterprise			
Wastewater Oper Fund	\$4,042,698	\$2,691,593	\$2,764,116
Total Enterprise:	\$4,042,698	\$2,691,593	\$2,764,116
Total All Funds:	\$4,042,698	\$2,691,593	\$2,764,116

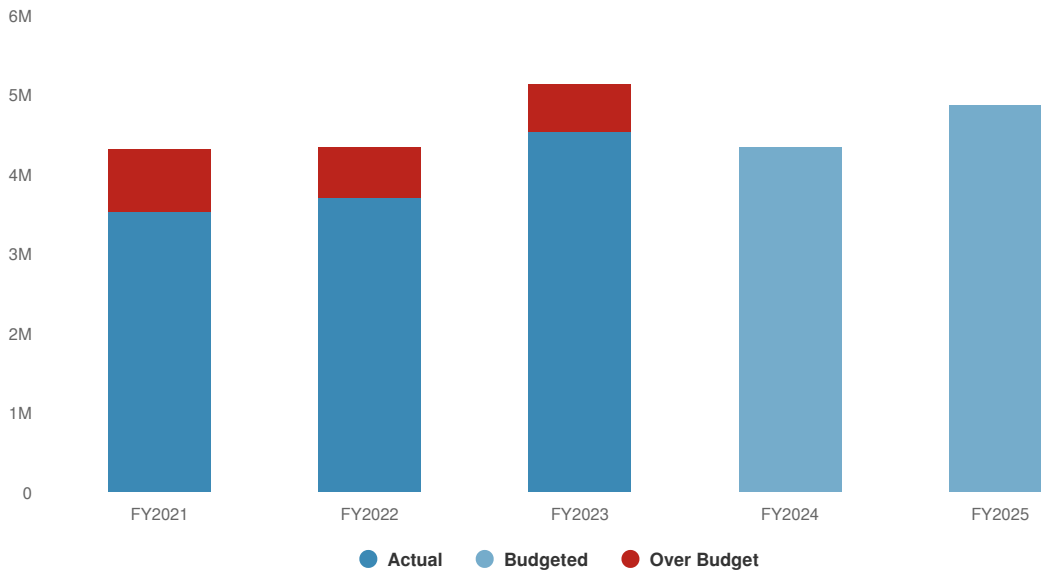
Wastewater Treatment

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. 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 pre-treatment, janitorial and ground maintenance, and administration.

Expenditures Summary

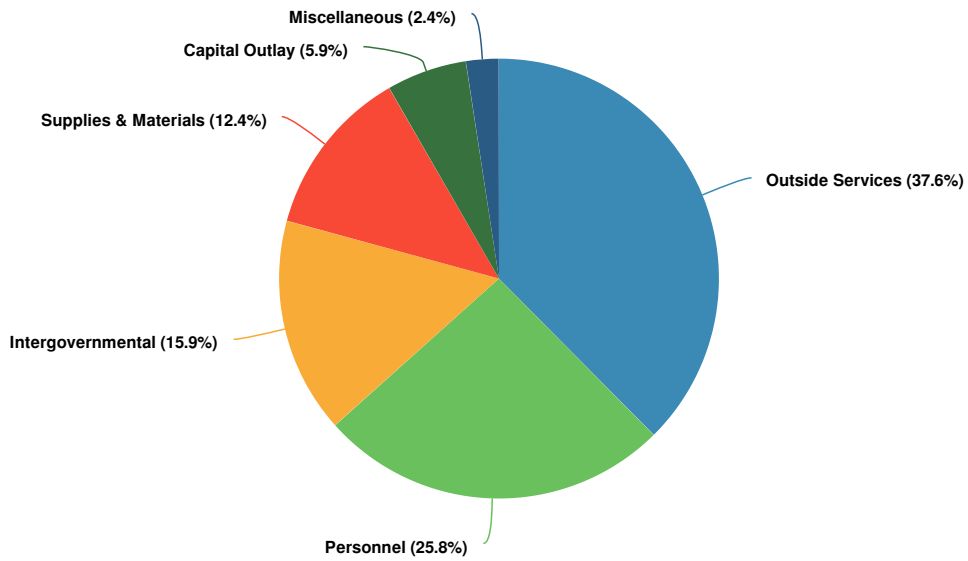
\$4,875,533 **\$540,621**
(12.47% vs. prior year)

Wastewater Treatment Proposed and Historical Budget vs. Actual

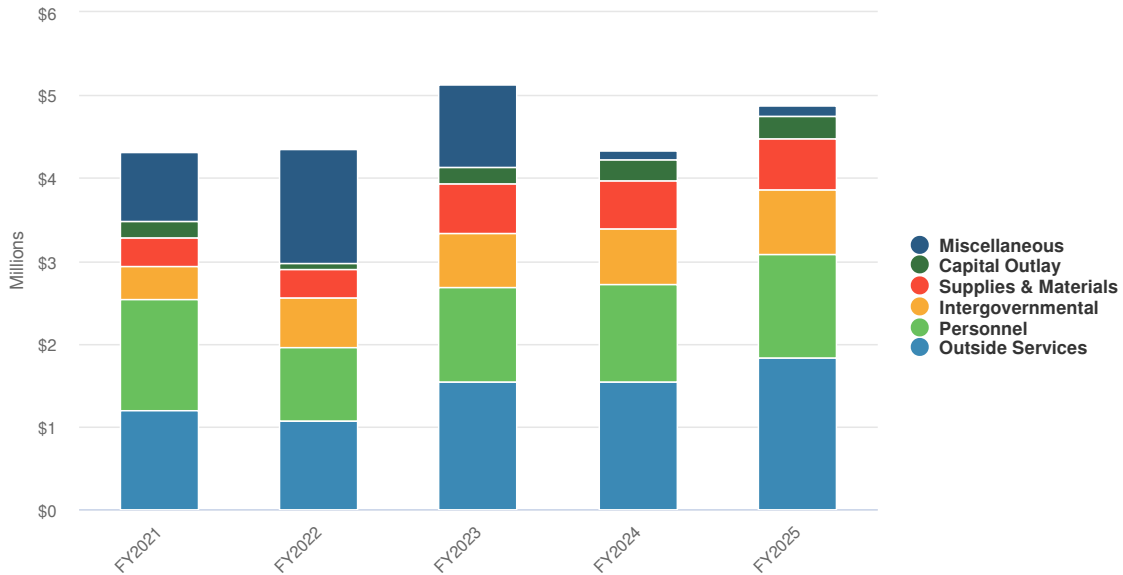


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$1,133,529	\$1,171,827	\$1,258,044
Supplies & Materials	\$587,515	\$581,395	\$606,395
Outside Services	\$1,546,167	\$1,539,764	\$1,832,470



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Miscellaneous	\$997,903	\$110,000	\$117,500
Intergovernmental	\$661,845	\$672,274	\$773,124
Capital Outlay	\$197,667	\$259,652	\$288,000
Total Expense Objects:	\$5,124,626	\$4,334,912	\$4,875,533

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
All Funds			
Enterprise			
Wastewater Oper Fund	\$5,124,626	\$4,334,912	\$4,875,533
Total Enterprise:	\$5,124,626	\$4,334,912	\$4,875,533
Total All Funds:	\$5,124,626	\$4,334,912	\$4,875,533



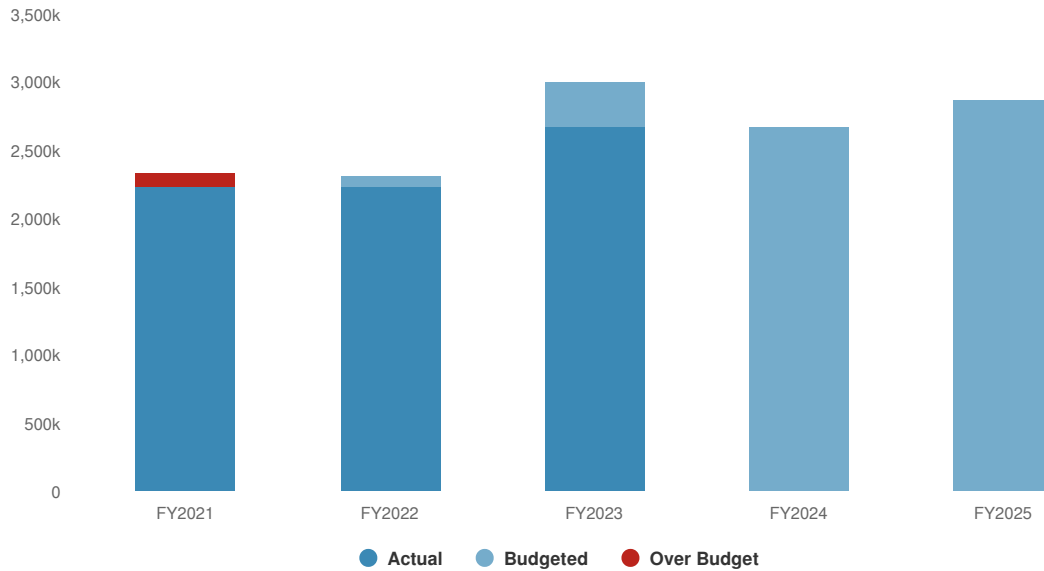
Equipment Operations

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.

Expenditures Summary

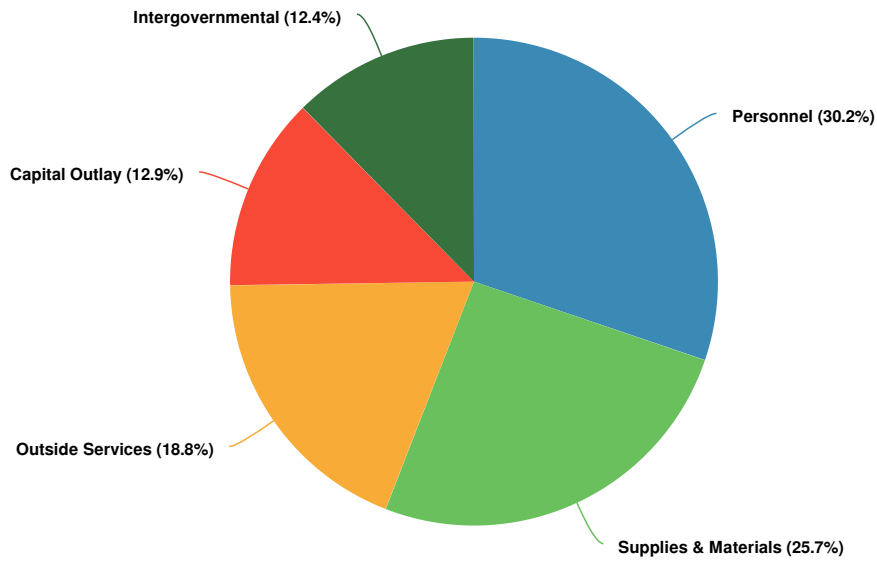
\$2,874,500 **\$196,680**
(7.34% vs. prior year)

Equipment Operations Proposed and Historical Budget vs. Actual

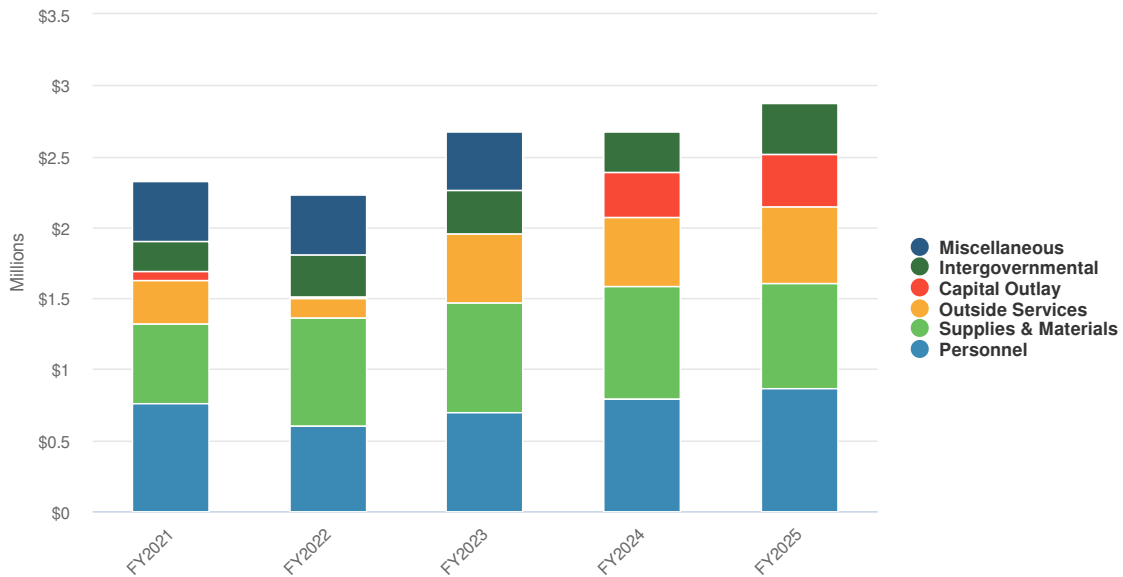


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$698,107	\$795,613	\$868,780
Supplies & Materials	\$770,055	\$788,500	\$738,500
Outside Services	\$488,720	\$485,454	\$541,743



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Miscellaneous	\$409,510	\$0	\$0
Intergovernmental	\$305,141	\$293,252	\$355,477
Capital Outlay	\$3,085	\$315,000	\$370,000
Total Expense Objects:	\$2,674,618	\$2,677,819	\$2,874,500

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
All Funds			
Internal Service Funds			
Equipment Operations	\$2,674,618	\$2,677,819	\$2,874,500
Total Internal Service Funds:	\$2,674,618	\$2,677,819	\$2,874,500
Total All Funds:	\$2,674,618	\$2,677,819	\$2,874,500



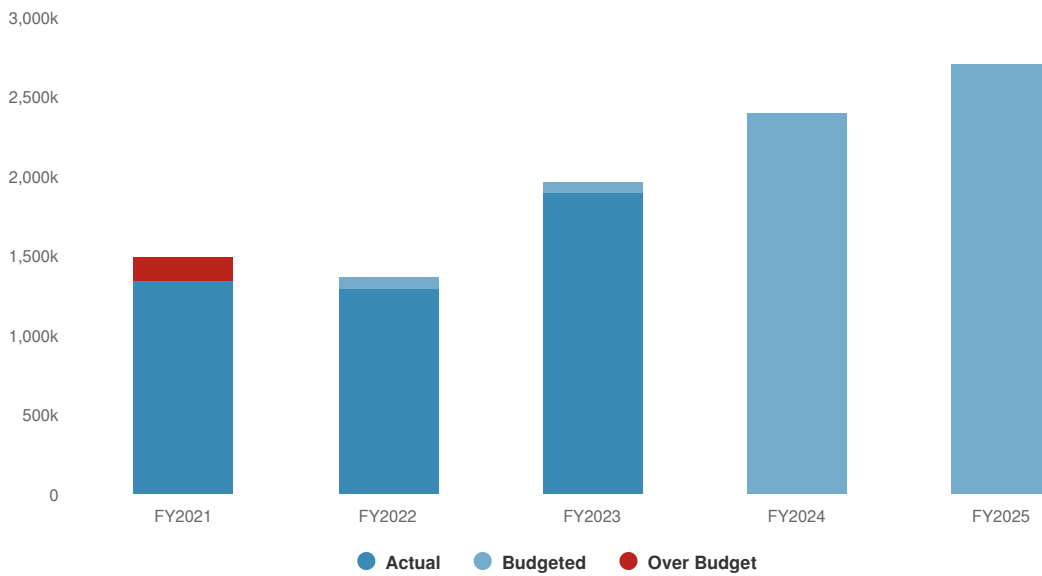
Engineering

The Engineering Division consists of engineers, engineering technicians and administrative personnel under the oversight of the City Engineer. Engineering performs planning, forecasting and technical analysis 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 Department. Specific functions and services within the Engineering Division include: oversight and guidance of staff; resolution of technical issues and general strategies and adherence to City code and policies; 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 and Management staff serve and support several City Commissions and sister agencies, such as the Humboldt County Association of Governments, County of Humboldt, Humboldt Community Services District, CalTrans and others.

Expenditures Summary

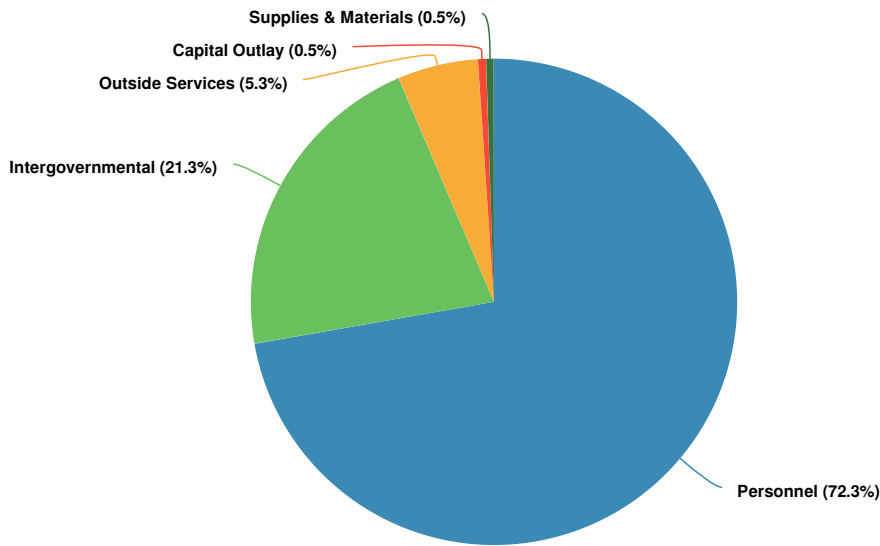
\$2,704,771 **\$305,201**
(12.72% vs. prior year)

Engineering Proposed and Historical Budget vs. Actual

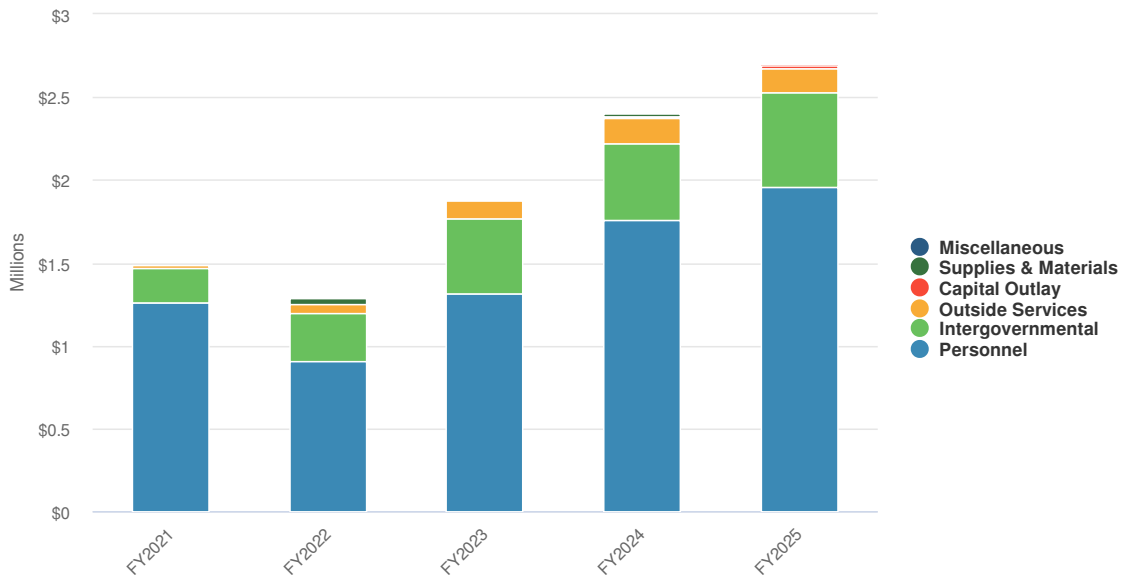


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$1,311,660	\$1,762,396	\$1,954,389
Supplies & Materials	\$12,845	\$13,900	\$13,900
Outside Services	\$110,346	\$148,064	\$144,351



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Intergovernmental	\$453,898	\$460,410	\$577,330
Capital Outlay	\$9,726	\$14,800	\$14,800
Total Expense Objects:	\$1,898,475	\$2,399,570	\$2,704,771

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
All Funds			
General			
General Fund	\$460,379	\$433,390	\$496,589
Total General:	\$460,379	\$433,390	\$496,589
Enterprise			
Water Fund	\$811,324	\$1,048,927	\$1,104,002
Wastewater Oper Fund	\$626,772	\$917,253	\$1,104,180
Total Enterprise:	\$1,438,096	\$1,966,180	\$2,208,182
Total All Funds:	\$1,898,475	\$2,399,570	\$2,704,771



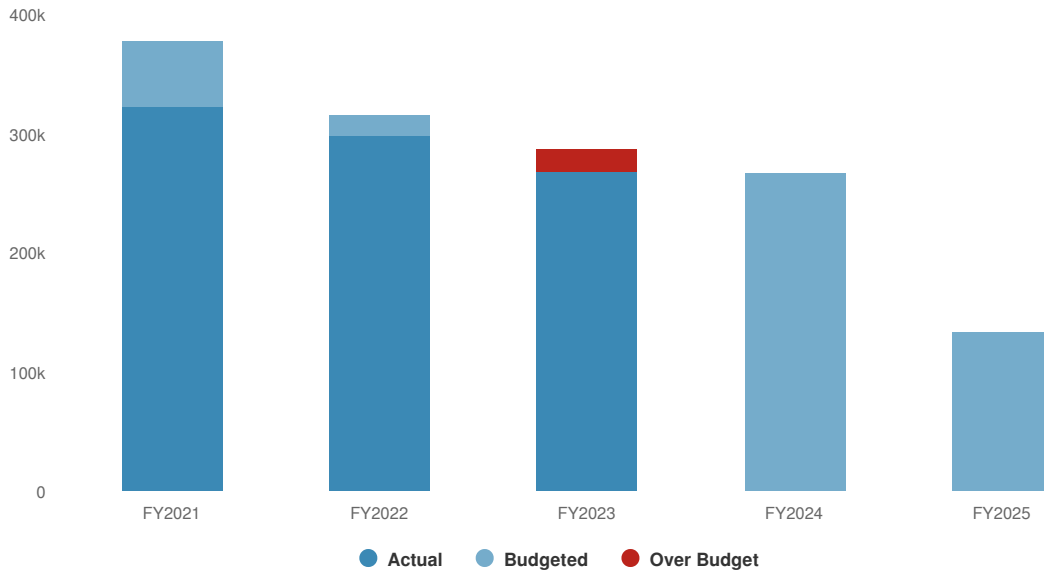
Traffic/Signals

The Traffic and Signals Division maintains, ensures, and enhances public safety for all modes of transportation within the City's right-of-ways, alleys, and parking lots through effective transportation planning and traffic engineering practice. The Traffic and Signals Division is responsible for the administrative oversight of the City's traffic control devices including signs, striping, traffic signals, on-street parking, off-street public parking lots and street lighting. This oversight includes the preparation and review of traffic studies, parking studies and special events permits, coordination and cooperation with Caltrans and County operations and maintenance staff, and support to the Transportation Safety Commission. Transportation related construction projects are also completed by this division of engineering including the procurement and administration of funding, contract administration and project management, project design (including plans & specifications) and construction inspection.

Expenditures Summary

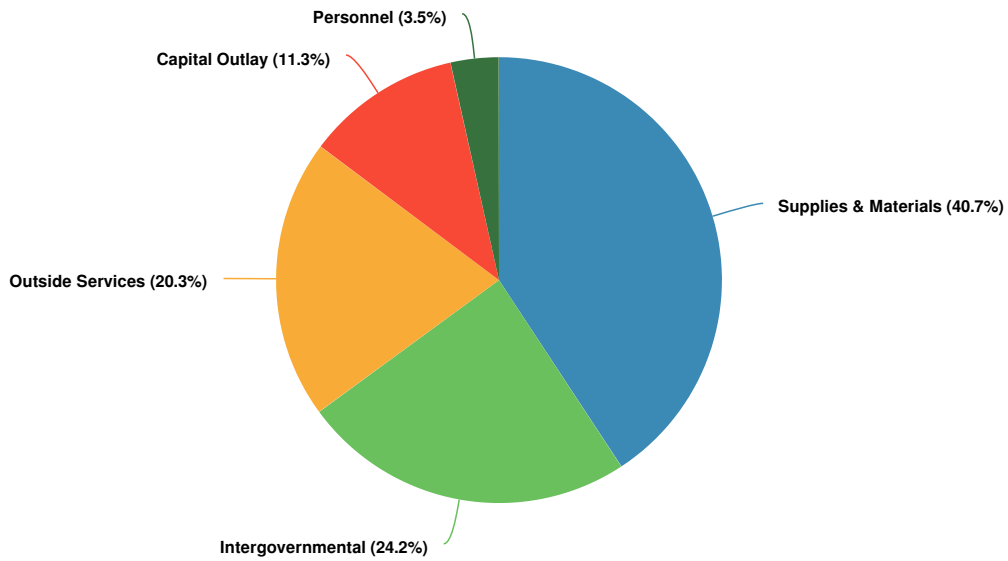
\$133,133 **-\$133,305**
(-50.03% vs. prior year)

Traffic/Signals Proposed and Historical Budget vs. Actual

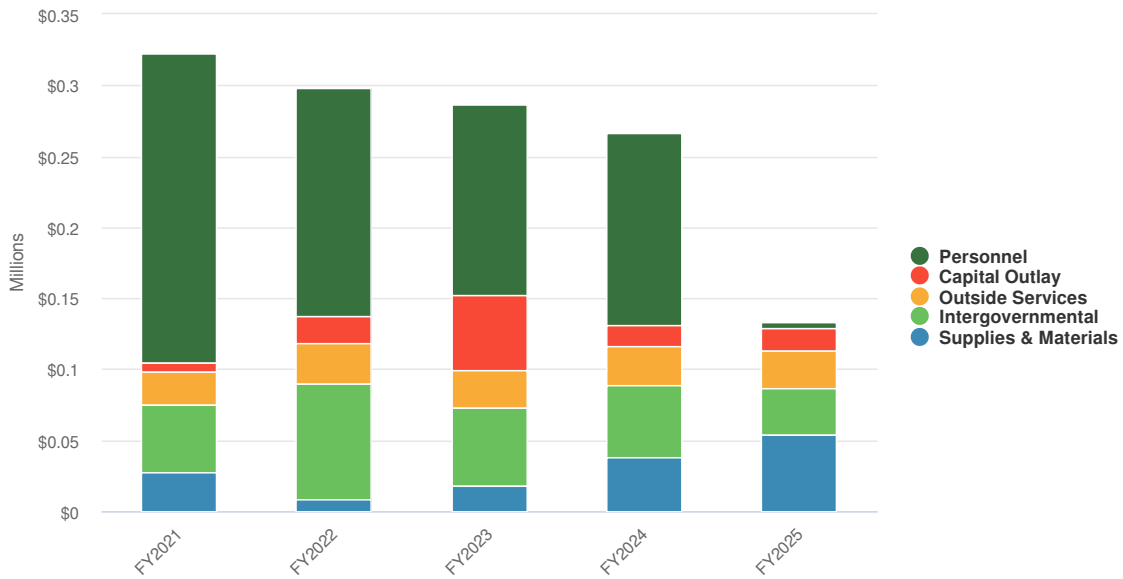


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$133,769	\$135,649	\$4,656
Supplies & Materials	\$17,901	\$38,250	\$54,250
Outside Services	\$25,476	\$27,000	\$27,000



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Intergovernmental	\$55,516	\$50,539	\$32,228
Capital Outlay	\$53,844	\$15,000	\$15,000
Total Expense Objects:	\$286,505	\$266,439	\$133,133

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
All Funds			
General			
General Fund	\$285,774	\$263,439	\$130,063
Total General:	\$285,774	\$263,439	\$130,063
Special Revenue			
Parking	\$730	\$3,000	\$3,071
Total Special Revenue:	\$730	\$3,000	\$3,071
Total All Funds:	\$286,505	\$266,439	\$133,133



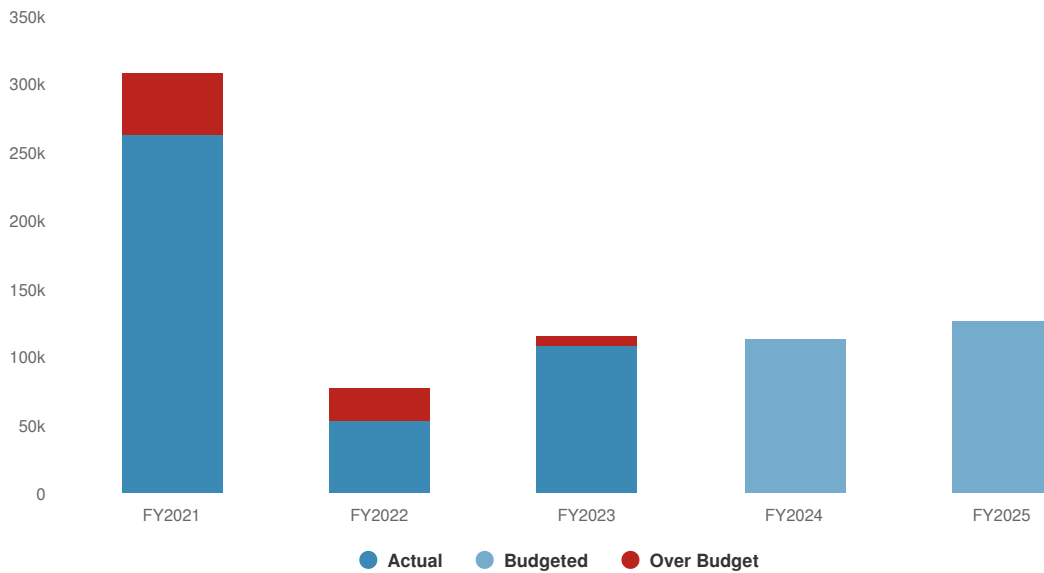
Emergency Operations Center

The Emergency Operations Center (EOC) is responsible for the overall preparation, coordination, and response to non-typical incidents, events, and emergencies, including earthquakes, winter storms, special events, and other natural and man-made disasters.

Expenditures Summary

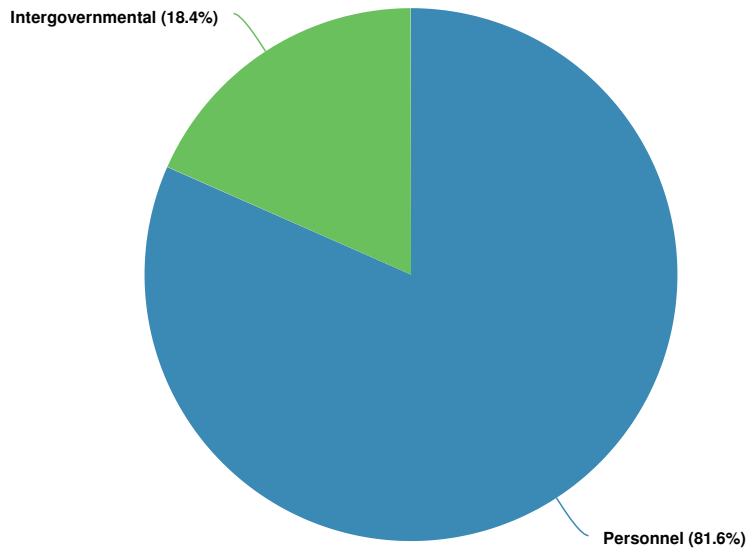
\$126,316 **\$13,243**
(11.71% vs. prior year)

Emergency Operations Center Proposed and Historical Budget vs. Actual

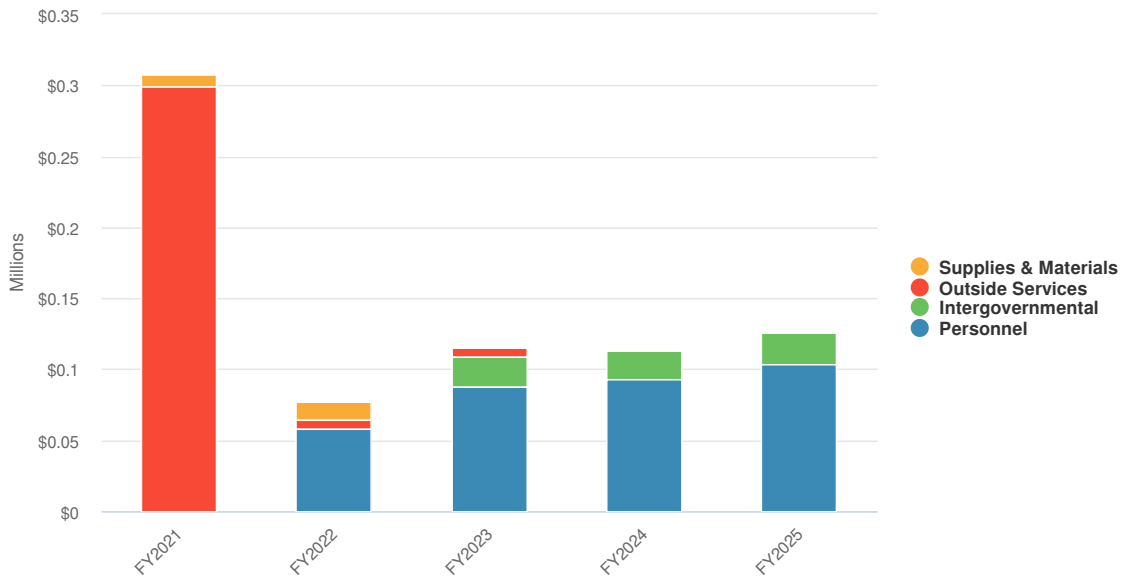


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$88,290	\$93,563	\$103,102
Supplies & Materials	\$305	\$0	\$0
Outside Services	\$5,773	\$0	\$0



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Intergovernmental	\$20,672	\$19,509	\$23,214
Total Expense Objects:	\$115,040	\$113,073	\$126,316

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
General			
General Fund	\$115,040	\$113,073	\$126,316
Total General:	\$115,040	\$113,073	\$126,316



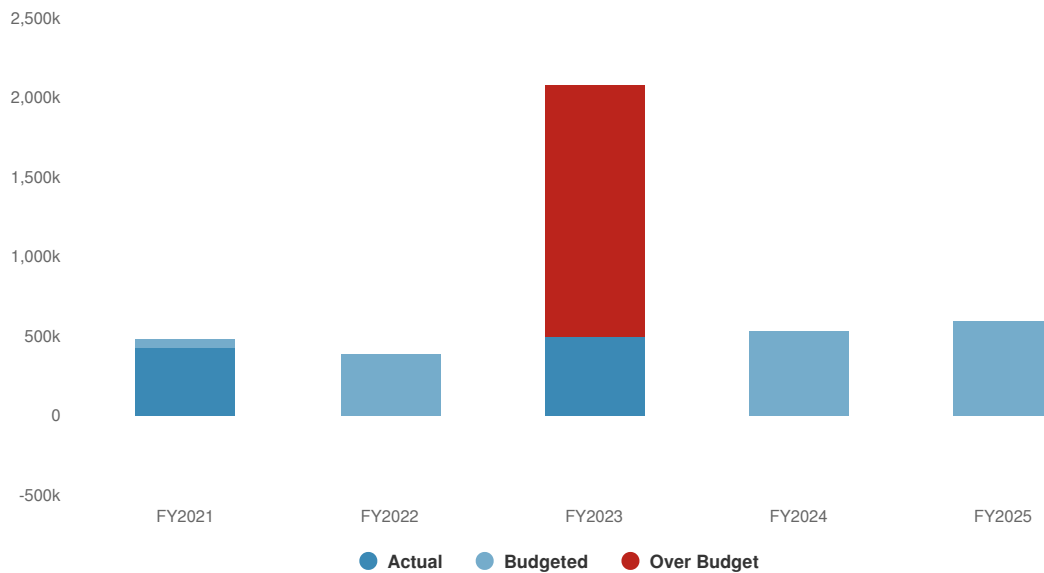
Code Enforcement

The Code Enforcement Division provides an integrated approach to Municipal Code and California enforcement to promote a clean, safe, and healthy environment for all residents by enforcing the City's Health and Safety Code. Staff receives and responds to citizen complaints regarding substandard housing, nuisance abatement, zoning violations, and building use violations. The Division also coordinates with other city departments to facilitate the abatement of nuisances on private and public property.

Expenditures Summary

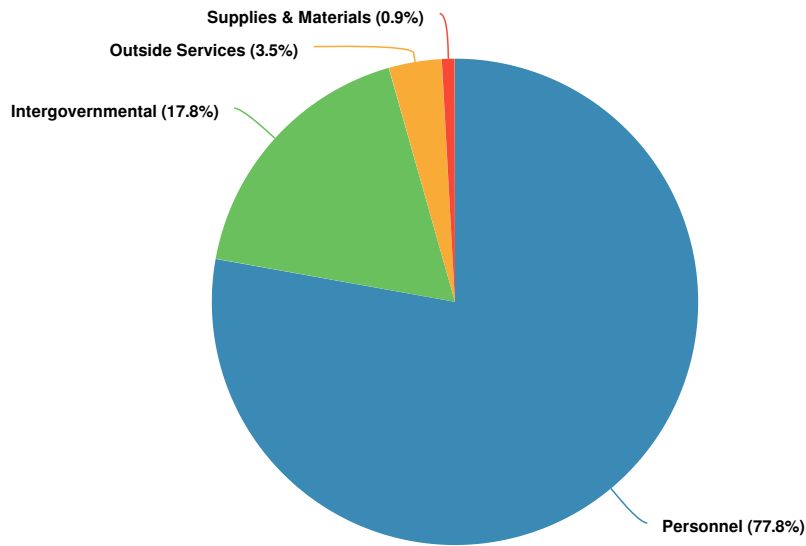
\$598,446 **\$70,609**
(13.38% vs. prior year)

Code Enforcement Proposed and Historical Budget vs. Actual

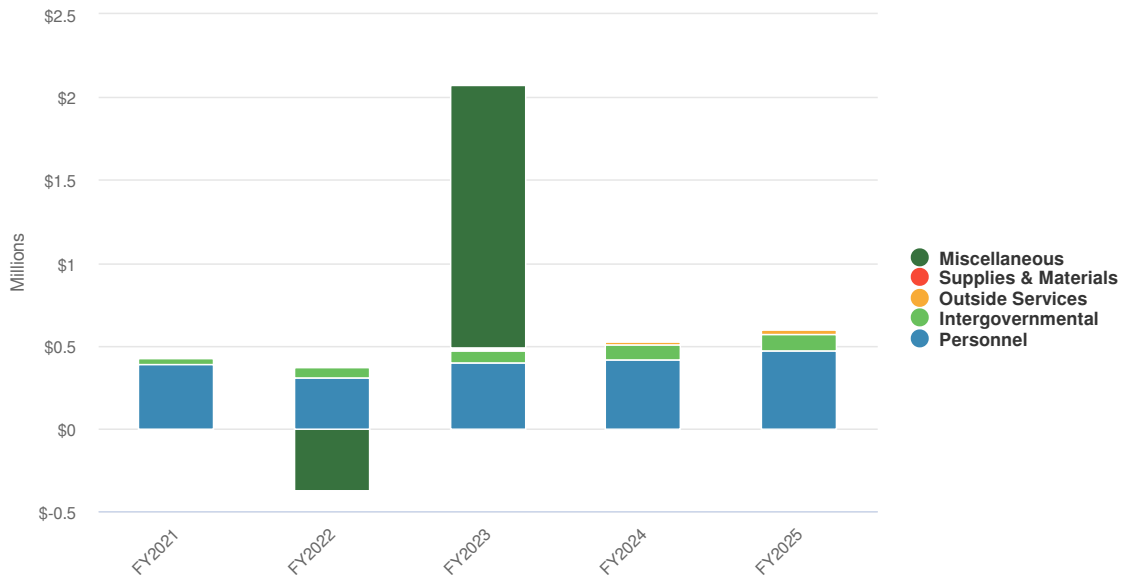


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$394,337	\$418,755	\$465,846
Supplies & Materials	\$9,549	\$2,700	\$5,200
Outside Services	\$8,393	\$18,000	\$21,000



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Miscellaneous	\$1,584,942	\$0	\$0
Intergovernmental	\$73,874	\$88,382	\$106,400
Total Expense Objects:	\$2,071,095	\$527,837	\$598,446

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
All Funds			
General			
General Fund	\$479,605	\$517,137	\$587,746
Total General:	\$479,605	\$517,137	\$587,746
Enterprise			
Building Fund	\$1,591,490	\$10,700	\$10,700
Total Enterprise:	\$1,591,490	\$10,700	\$10,700
Total All Funds:	\$2,071,095	\$527,837	\$598,446



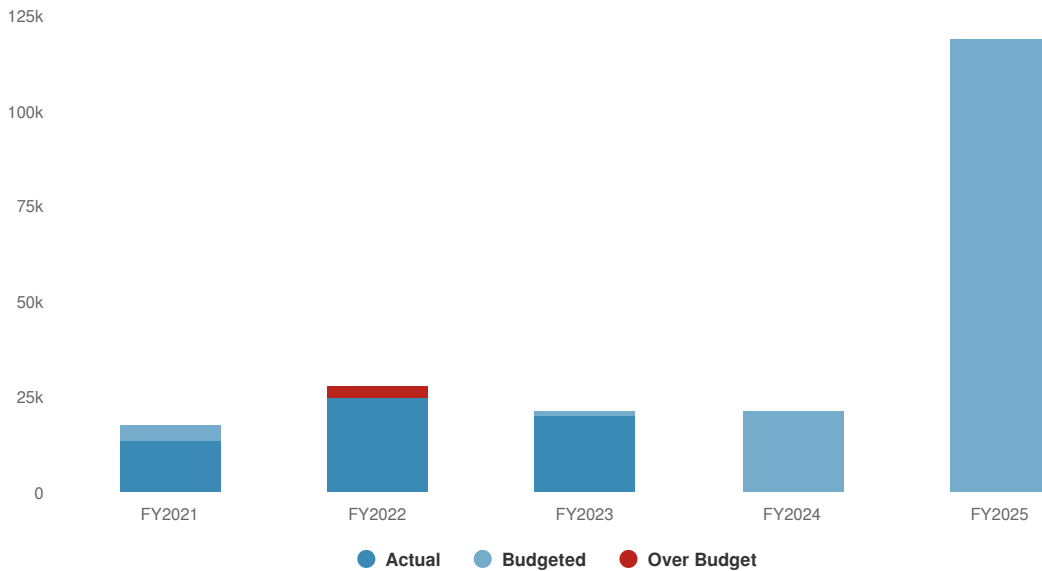
Parking Enforcement

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. 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.

Expenditures Summary

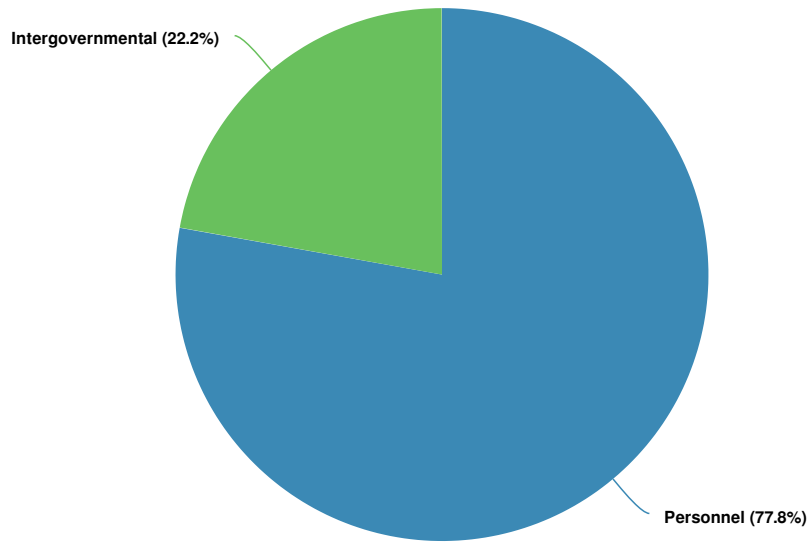
\$118,737 **\$97,461**
(458.09% vs. prior year)

Parking Enforcement Proposed and Historical Budget vs. Actual

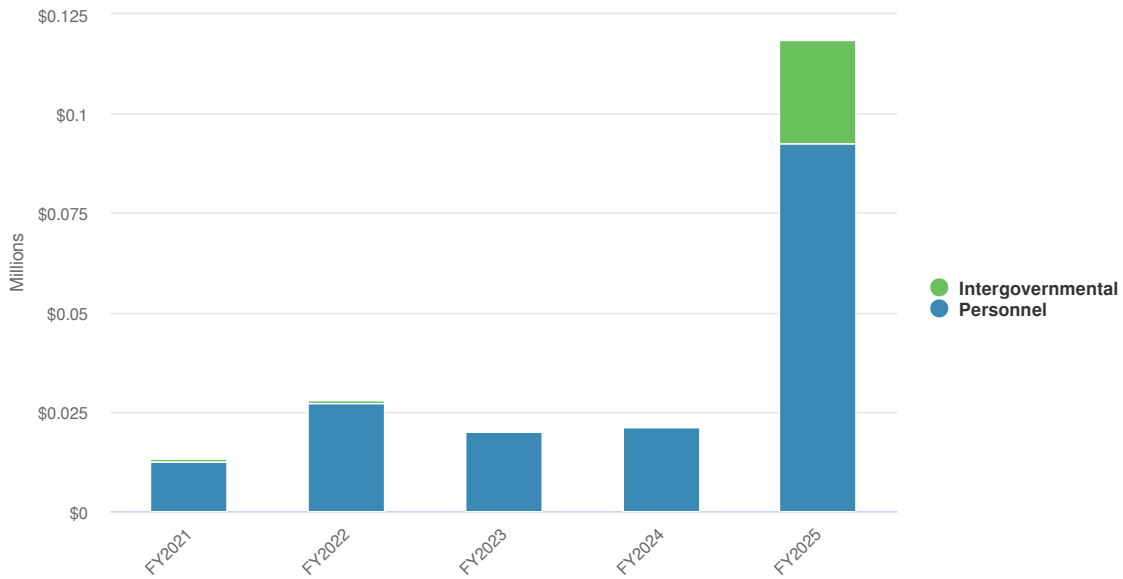


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Personnel	\$19,834	\$20,981	\$92,404
Intergovernmental	\$295	\$295	\$26,333
Total Expense Objects:	\$20,129	\$21,276	\$118,737



Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Special Revenue			
Parking	\$20,129	\$21,276	\$118,737
Total Special Revenue:	\$20,129	\$21,276	\$118,737



Non-Operating Summary

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

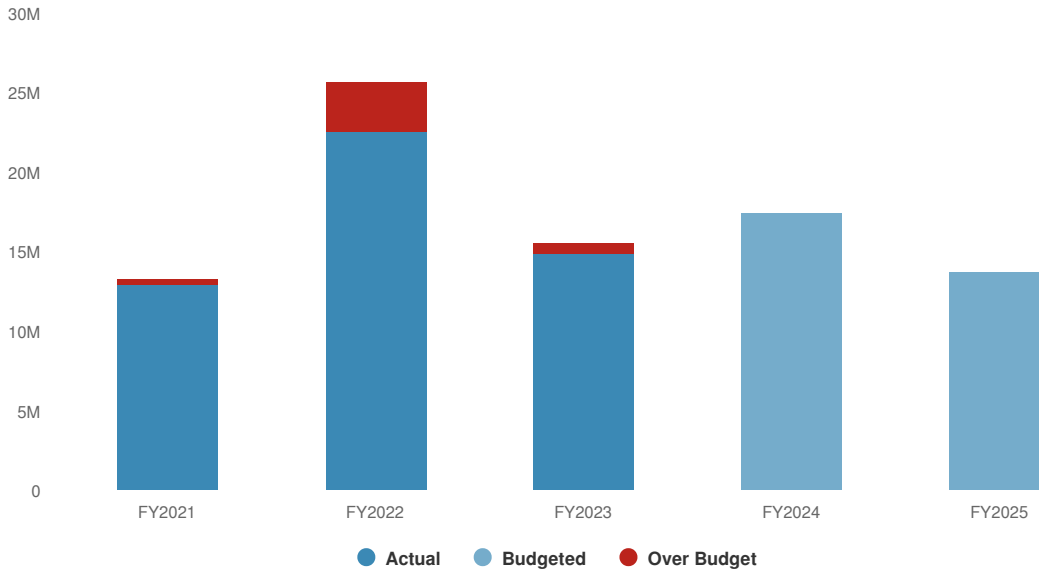
Expenditures by Function

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expenditures			
Non-Departmental			
Debt Service	\$1,899,604	\$5,601,242	\$4,161,444
Transfers	\$13,632,699	\$11,817,040	\$9,608,068
Total Non-Departmental:	\$15,532,303	\$17,418,282	\$13,769,512
Total Expenditures:	\$15,532,303	\$17,418,282	\$13,769,512

Expenditures Summary

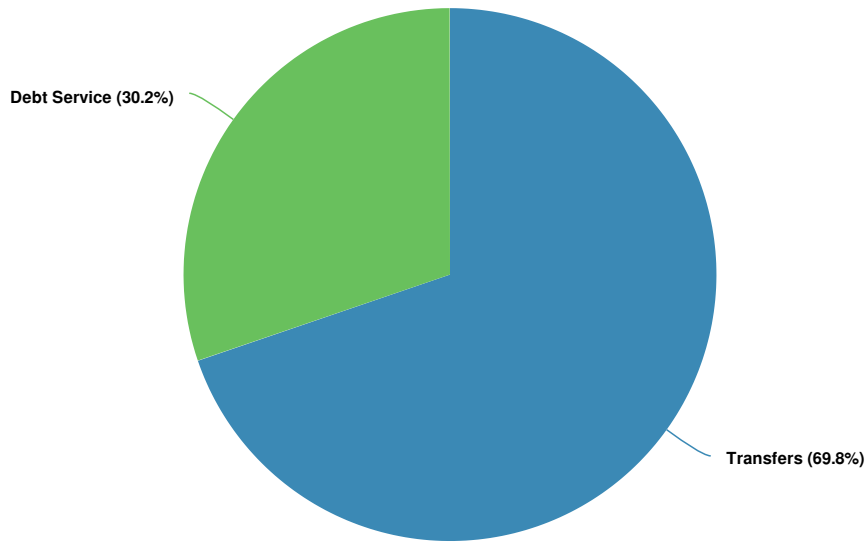
\$13,769,512
-\$3,648,770
(-20.95% vs. prior year)

Non-Operating Proposed and Historical Budget vs. Actual

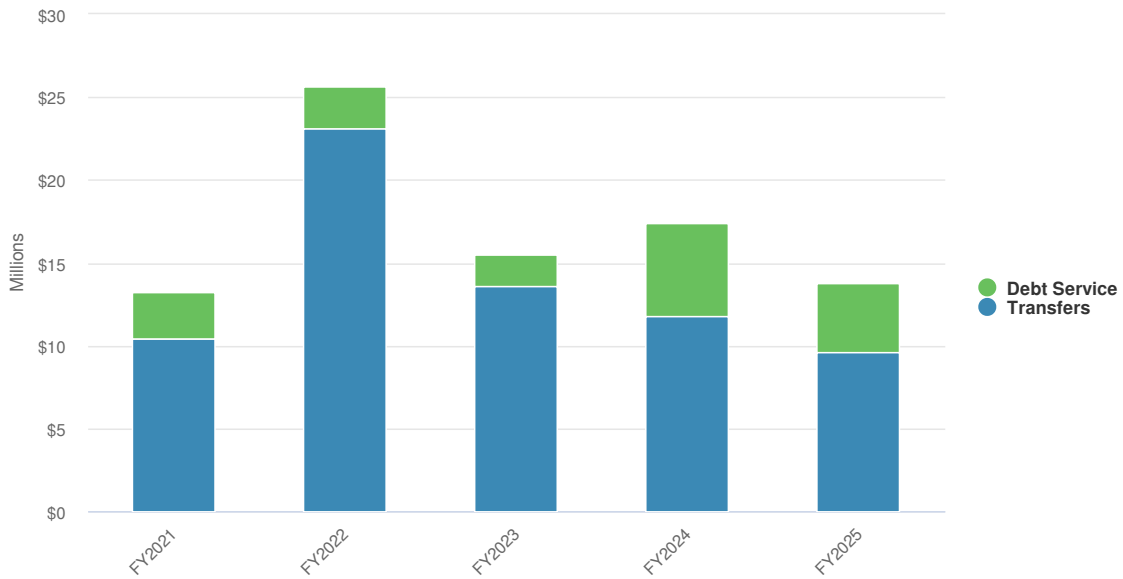


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

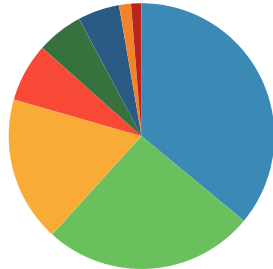


Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Debt Service	\$1,899,604	\$5,601,242	\$4,161,444
Transfers	\$13,632,699	\$11,817,040	\$9,608,068
Total Expense Objects:	\$15,532,303	\$17,418,282	\$13,769,512



Expenditures by Fund

Expenditures by Fund



- Wastewater Oper Fund (Budgeted) \$4,957,896 (36.01%)
- General Fund (Budgeted) \$3,543,666 (25.74%)
- Water Fund (Budgeted) \$2,438,073 (17.71%)
- Sa - Debt Svc (Budgeted) \$980,382 (7.12%)
- Gas Tax (Budgeted) \$776,431 (5.64%)
- Sb1 Rmra (Budgeted) \$698,692 (5.07%)
- Federal/HCAOG (Budgeted) \$200,000 (1.45%)
- Humboldt Bay (Budgeted) \$174,372 (1.27%)

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
General			
General Fund	\$4,079,446	\$3,614,500	\$3,543,666
Total General:	\$4,079,446	\$3,614,500	\$3,543,666
Special Revenue			
Federal/HCAOG	\$0	\$200,000	\$200,000
Sb1 Rmra	\$0	\$666,878	\$698,692
Gas Tax	\$0	\$781,137	\$776,431
Public Safety - Grants	\$331,730	\$0	\$0
Total Special Revenue:	\$331,730	\$1,648,015	\$1,675,123
Debt Service			
Sa - Debt Svc	\$636,853	\$2,622,382	\$980,382
Total Debt Service:	\$636,853	\$2,622,382	\$980,382
Enterprise			
Water Fund	\$2,970,684	\$3,789,826	\$2,438,073
Wastewater Oper Fund	\$3,040,999	\$5,569,187	\$4,957,896
Humboldt Bay	\$40,932	\$174,372	\$174,372
Water Cap Proj	\$2,196,411	\$0	\$0
Wastewater Capital Proj	\$2,235,247	\$0	\$0
Total Enterprise:	\$10,484,274	\$9,533,385	\$7,570,341
Total:	\$15,532,303	\$17,418,282	\$13,769,512



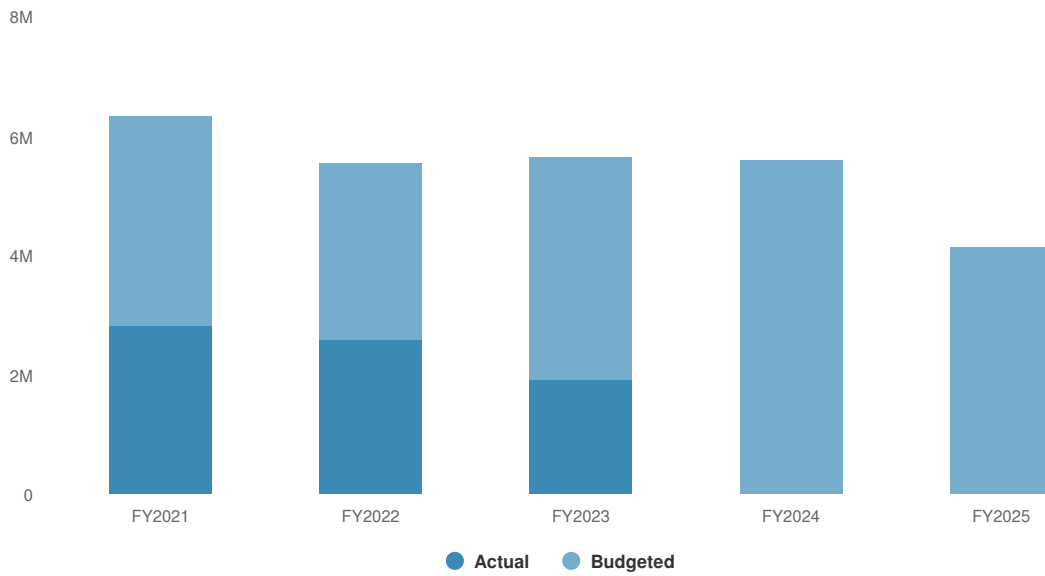
Debt Service

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

Expenditures Summary

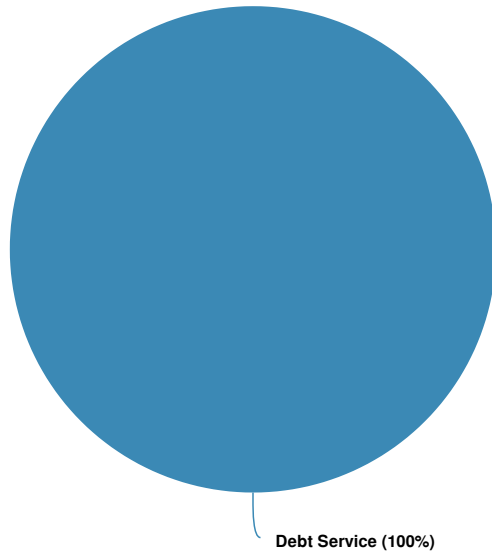
\$4,161,444 **-\$1,439,798**
(-25.70% vs. prior year)

Debt Service Proposed and Historical Budget vs. Actual

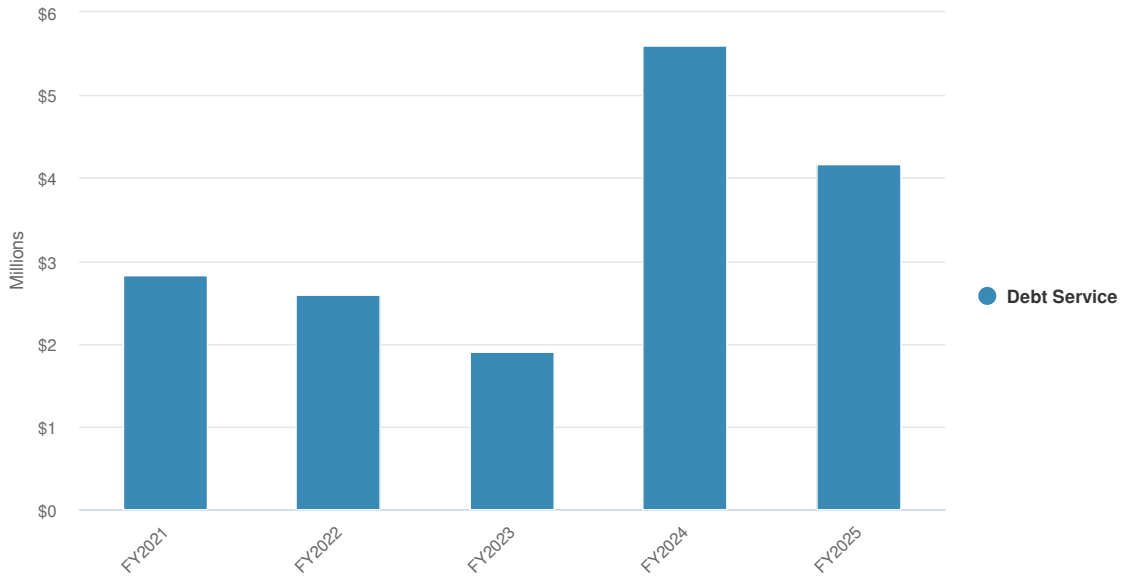


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Debt Service	\$1,899,604	\$5,601,242	\$4,161,444
Total Expense Objects:	\$1,899,604	\$5,601,242	\$4,161,444



Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
All Funds			
General			
General Fund	\$159,446	\$159,446	\$368,666
Total General:	\$159,446	\$159,446	\$368,666
Special Revenue			
Public Safety - Grants	\$331,730	\$0	\$0
Total Special Revenue:	\$331,730	\$0	\$0
Debt Service			
Sa - Debt Svc	\$636,853	\$2,622,382	\$980,382
Total Debt Service:	\$636,853	\$2,622,382	\$980,382
Enterprise			
Water Fund	\$380,686	\$1,389,826	\$1,393,073
Wastewater Oper Fund	\$349,957	\$1,255,216	\$1,244,951
Humboldt Bay	\$40,932	\$174,372	\$174,372
Total Enterprise:	\$771,575	\$2,819,414	\$2,812,396
Total All Funds:	\$1,899,604	\$5,601,242	\$4,161,444

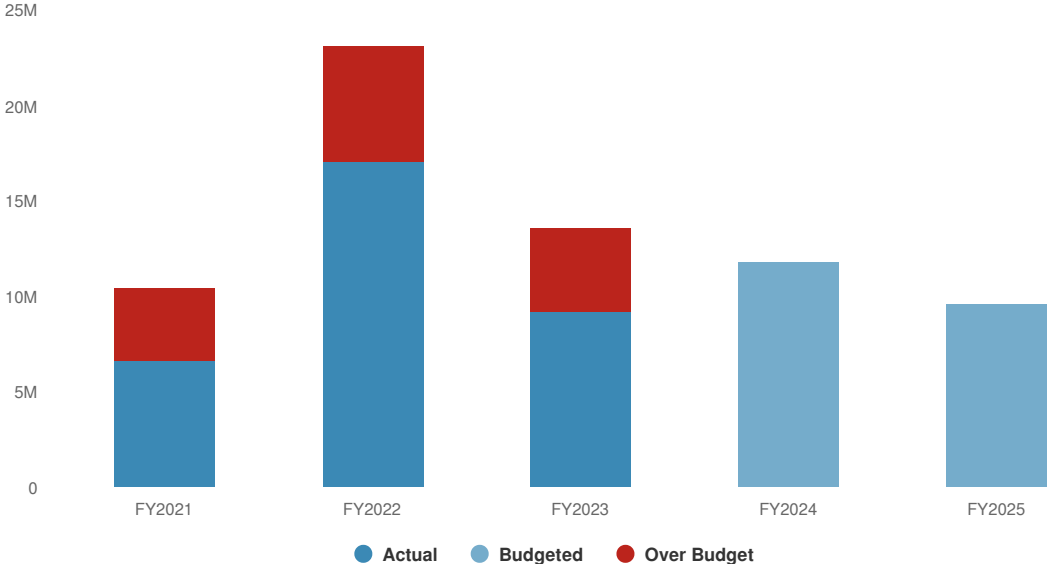
Interfund Transfers

Interfund transfers primarily represent operating subsidies.

Expenditures Summary

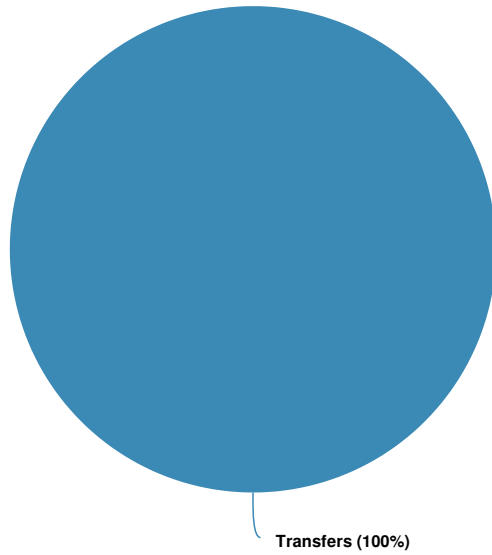
\$9,608,068 **-\$2,208,972**
(-18.69% vs. prior year)

Interfund Transfers Proposed and Historical Budget vs. Actual

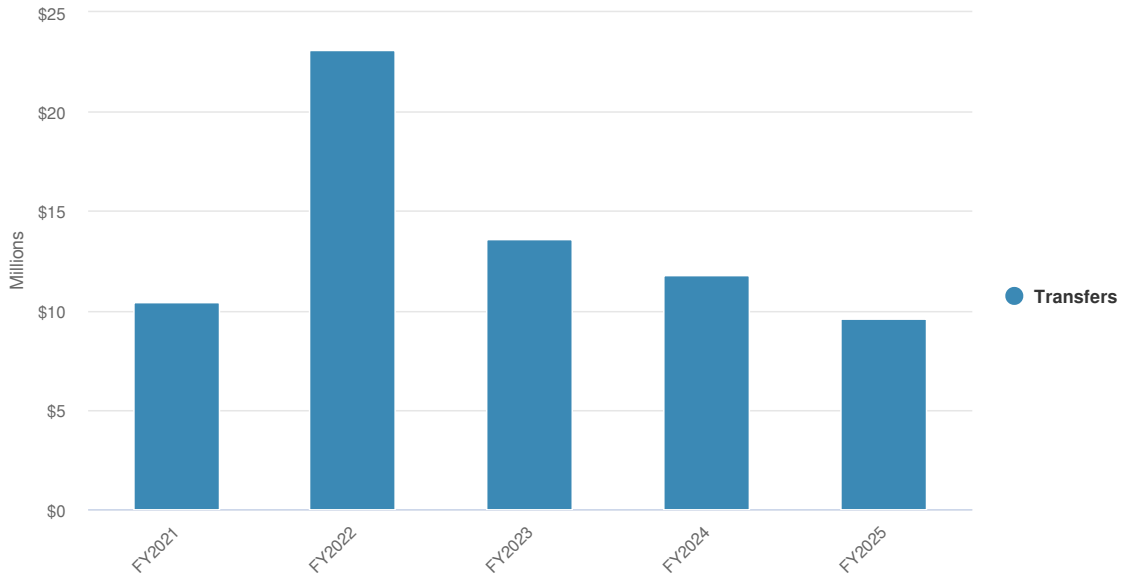


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
Expense Objects			
Transfers	\$13,632,699	\$11,817,040	\$9,608,068
Total Expense Objects:	\$13,632,699	\$11,817,040	\$9,608,068



Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed
All Funds			
General			
General Fund	\$3,920,000	\$3,455,054	\$3,175,000
Total General:	\$3,920,000	\$3,455,054	\$3,175,000
Special Revenue			
Federal/HCAOG	\$0	\$200,000	\$200,000
Sbl Rmra	\$0	\$666,878	\$698,692
Gas Tax	\$0	\$781,137	\$776,431
Total Special Revenue:	\$0	\$1,648,015	\$1,675,123
Enterprise			
Water Fund	\$2,589,998	\$2,400,000	\$1,045,000
Wastewater Oper Fund	\$2,691,043	\$4,313,971	\$3,712,945
Water Cap Proj	\$2,196,411	\$0	\$0
Wastewater Capital Proj	\$2,235,247	\$0	\$0
Total Enterprise:	\$9,712,699	\$6,713,971	\$4,757,945
Total All Funds:	\$13,632,699	\$11,817,040	\$9,608,068



APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.



Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.



Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of



the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

